



Period Ending: September 30, 2015

Issued By: Administration/Finance

City of South Bend

Monthly Departmental Financial Report

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Distribution

<i>Mayor</i>	<i>Pete Buttigieg</i>
<i>Chief of Staff</i>	<i>James Mueller</i>
<i>Deputy Chief of Staff</i>	<i>Brian Pawlowski</i>
<i>South Bend Common Council</i>	
<i>Controller</i>	<i>John Murphy</i>
<i>Deputy City Controller</i>	<i>Jennifer Hockenhull</i>
<i>City Finance Director</i>	<i>Rahman Johnson</i>
<i>Financial Specialist Senior</i>	<i>Cecil Eastman</i>
<i>Department Heads</i>	
<i>Fiscal Officers</i>	

September 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 18th of the month following the reporting period. The staff of the Department of Administration & Finance then summarizes the data and publishes this consolidated report no later than 30 days after the end of the reporting period.

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

Summary Trends & Observations

As of September 30, 2015, total revenue for the year was \$203,293,559, 70% of estimated revenue. As of September 30, 2014 total revenue received was \$182,091,781 within the same funds. Property taxes are received in June and December each year and are budgeted at \$70,121,112 for 2015--24% of annual budgeted revenues. Local income tax (LOIT, COIT and EDIT) receipts are budgeted to be \$24.3 million in 2015; \$14.2 million of that total was received as of 31 August. Local taxes are normally received on a monthly basis, but August’s payments weren’t received until September.

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

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

As of September 30, 2015, total expenditures were \$209,821,945 and outstanding encumbrances were \$47,275,664, a total of \$257,097,610 which represents 68% 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 55% of the amended expenditure budget at the end of the period. Total expenditures were \$195,881,184 as of September 30, 2014.

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

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

City of South Bend
Monthly Department Financial Report
REVENUE SUMMARY
September 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		52,822,478	1,386,030	32,196,855	33,303,454	20,625,623	61%
Special Revenue							
	102 Rainy Day	34,680	5,413	42,548	23,888	(7,868)	123%
	103 Excess Levy	20	2	15	-	5	74%
	201 Parks & Recreation	11,030,715	282,063	6,875,021	6,694,898	4,155,694	62%
	202 Motor Vehicle Highway	9,701,800	1,511,956	7,627,346	6,141,754	2,074,454	79%
	203 Recreation Nonreverting	1,578,935	60,196	852,155	791,419	726,780	54%
	209 Studebaker-Oliver Reverting Grants	647,000	8,235	98,991	3,003	548,009	15%
	210 Economic Development State Grants	3,673,510	400,938	837,913	37,005	2,835,597	23%
	211 Department of Community Investment (DCI)	2,640,425	505,720	1,724,817	1,550,863	915,608	65%
	212 Dept of Community Investment Grants	5,890,000	454,267	2,048,996	2,933,846	3,841,004	35%
	216 Police State Seizures	36,050	126	15,246	28,760	20,804	42%
	217 Gift, Donation, Bequest	398,800	1,288	5,154	171,435	393,646	1%
	218 Police Curfew Violations	1,025	8	147	370	878	14%
	220 Law Enforcement Continuing Education	270,000	23,916	234,040	154,974	35,960	87%
	227 Loss Recovery	60,500	1,511	52,083	21,331	8,417	86%
	244 Emergency Phone System	20	-	19	215,000	1	97%
	249 Public Safety LOIT	6,472,240	1,078,181	4,854,534	4,789,511	1,617,706	75%
	251 Local Roads & Streets	1,832,300	261,693	968,578	784,872	863,722	53%
	252 Excess Welfare Distribution	-	-	0	3	(0)	0%
	258 Human Rights Federal Grant	209,950	19,138	91,860	47,395	118,090	44%
	271 Eastrace Waterway	50	1	20	31	30	39%
	273 Morris PAC / Palais Royale Marketing	18,000	69	7,193	8,233	10,807	40%
	280 Police Block Grants	125	2	19	11	106	15%
	281 Economic Develop. Commission-Revenue Bonds	300	17	134	75	166	45%
	289 HAZMAT	14,100	20	13,948	24,115	152	99%
	291 Indiana River Rescue	45,350	52	31,053	38,867	14,297	68%
	292 Police Grants	90,000	-	56,946	76,920	33,054	63%
	294 Regional Police Academy	22,700	39	20,818	18,491	1,883	92%
	295 COPS MORE Grant	150,258	781	41,064	8,126	109,194	27%
	299 Police Federal Drug Enforcement	77,000	3,940	68,380	43,920	8,620	89%
	404 County Option Income Tax	9,883,971	1,527,060	7,259,323	6,915,201	2,624,648	73%
	408 Economic Development Income Tax	9,549,637	1,503,131	7,291,181	6,992,284	2,258,456	76%
	410 Urban Development Action Grant	1,040,436	787,687	1,039,891	76	545	100%
	655 Project Releaf	431,700	37,366	333,891	329,889	97,809	77%
	705 Police K-9 Unit	2,000	2	1,516	1,006	484	76%
Special Revenue Total		65,803,597	8,474,818	42,494,839	38,847,574	23,308,758	65%
City Debt Service							
	313 Football Hall of Fame Debt Service	1,274,106	4,256	576,534	358,725	697,572	45%
City Debt Service Total		1,274,106	4,256	576,534	358,725	697,572	45%
Capital Project							
	377 Professional Sports Development	814,011	45,039	583,171	516,055	230,840	72%
	401 Coveleski Stadium Capital	15,100	41,879	42,052	13,601	(26,952)	278%
	403 Zoo Endowment	200	31	242	136	(42)	121%
	405 Park Nonreverting Capital	143,700	3,371	13,915	20,768	129,785	10%
	406 Cumulative Capital Development	542,691	4,597	297,506	291,868	245,185	55%
	407 Cumulative Capital Improvement	423,050	25,093	293,329	298,718	129,721	69%
	412 Major Moves Construction	813,687	1,812	802,815	534,957	10,872	99%
	416 Morris Performing Arts Center Capital	101,500	1,943	41,856	51,410	59,644	41%
	434 Community Revitalization Enhancement District	450	34	266	228	184	59%
	450 Palais Royale Historic Preservation	16,150	2,253	10,180	7,363	5,970	63%
	677 Football Hall of Fame Capital	4,700	329	2,666	1,760	2,034	57%
Capital Project Total		2,875,239	126,381	2,087,999	1,736,865	787,240	73%
Enterprise							
	287 Emergency Medical Services Capital	3,623,089	2,472,963	2,870,727	-	752,362	79%
	288 Emergency Medical Services Operating	5,679,065	565,302	3,809,805	1,952,699	1,869,260	67%
	600 Consolidated Building Fund	4,577,013	164,162	3,443,470	2,137,015	1,133,543	75%
	601 Parking Garages	1,045,125	66,674	734,774	785,812	310,351	70%
	610 Solid Waste Operations	5,712,289	409,521	3,952,138	3,935,027	1,760,151	69%
	611 Solid Waste Capital	753,011	5	530,090	744,058	222,921	70%
	620 Water Works Operations	14,780,483	1,268,599	10,704,356	10,917,518	4,076,127	72%
	622 Water Works Capital	10,000	1,819	14,948	9,773	(4,948)	149%
	623 Water Works Bond Capital	545	-	544	1,566	1	100%

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

Fund Type	Dept Name	Current Amended	Current	Current YTD	Prior YTD	Budget	Percent	
		Budget	Month Actual	Actual	Actual	Balance	of Budget	
Ci	Enterpr	624 Water Works Customer Deposit	6,000	934	7,325	4,086	(1,325)	122%
		625 Water Works Sinking	2,050,078	170,889	1,536,078	1,539,000	514,000	75%
		626 Water Works Bond Reserve	9,500	1,005	4,793	80,890	4,707	50%
		629 Water Works Reserve Operations & Maintenance	162,749	1,394	161,029	59,238	1,720	99%
		640 Sewer Repair Insurance	554,800	50,144	460,186	439,898	94,614	83%
		641 Sewage Works Operations	35,338,567	3,209,804	26,839,731	25,091,467	8,498,836	76%
		642 Sewage Works Capital	5,398,000	4,805	8,025,970	4,014,386	(2,627,970)	149%
		643 Sewage Works Reserve Operations & Maint.	271,612	2,294	273,825	139,389	(2,213)	101%
		647 Sewer Bond 2007	-	-	-	3	-	0%
		649 Sewage Sinking	9,288,088	776,748	6,977,724	6,982,839	2,310,365	75%
		658 Sewer Bond 2010	-	-	-	6	-	0%
		659 Sewer Bond 2011	6,000	323	4,163	18,157	1,837	69%
		661 Sewer Bond 2012	40,000	9,630	79,767	49,652	(39,767)	199%
		664 2013A Cost of Issuance Fund	50	3	22	12	28	44%
		670 Century Center	3,819,265	201,749	2,975,237	3,182,076	844,028	78%
		671 Century Center Capital	500	181	547	257	(47)	109%
		672 Century Center Energy Conservation Debt Svc	50,000	8	50,019	-	(19)	100%
Enterprise Total			93,175,829	9,378,956	73,457,267	62,084,823	19,718,562	79%
Internal Service								
		222 Central Services	8,180,351	671,725	5,675,470	5,484,190	2,504,881	69%
		224 Central Services Capital	271,850	-	-	-	271,850	0%
		226 Liability Insurance	1,262,602	102,048	942,192	2,206,674	320,410	75%
		278 Take Home Vehicle Police	124,200	9,391	94,706	95,393	29,494	76%
		711 Self-Funded Employee Benefits	16,357,770	1,177,072	10,867,735	9,882,331	5,490,035	66%
		713 Unemployment Compensation	114,546	8,628	77,451	77,449	37,095	68%
Internal Service Total			26,311,319	1,968,865	17,657,553	17,746,037	8,653,766	67%
Trust & Agency								
		701 Firefighters Pension	5,044,525	2,521,039	5,046,446	5,130,091	(1,921)	100%
		702 Police Pension	6,385,359	3,190,993	6,380,517	6,118,217	4,842	100%
		730 City Cemetery	150	18	140	99	10	93%
Trust & Agency Total			11,430,034	5,712,049	11,427,103	11,248,408	2,931	100%
City Funds Total			253,692,602	27,051,356	179,898,150	165,325,885	73,794,452	71%
Redevelopment Commission Controlled Funds								
Tax Increment Financing								
		324 River West Development Area (Airport TIF)	25,182,246	50,088	16,635,014	7,796,790	8,547,232	66%
		420 Tax Incremental Financing (TIF) - Downtown	-	-	-	2,948,844	-	0%
		422 TIF - West Washington	429,800	852	201,827	306,061	227,973	47%
		425 Redevelopment Retail & Leighton Plaza	190,423	19,644	126,405	118,489	64,018	66%
		426 TIF - Central Medical Service Area	-	-	-	466,728	-	0%
		429 River East Development Area (NE Dev TIF)	3,829,653	4,512	2,870,507	817,099	959,146	75%
		430 TIF - Southside Development #1	2,435,750	3,395	1,322,339	1,278,754	1,113,411	54%
		435 TIF - Douglas Road	320,750	38	164,709	161,593	156,041	51%
		436 River East Residential (NE Res TIF)	2,815,000	-	1,876,143	1,385,605	938,857	67%
Tax Increment Financing Total			35,203,622	78,530	23,196,944	15,279,962	12,006,678	66%
Redevelopment								
		433 Redevelopment General	252	6	50	44	202	20%
		439 Certified Technology Park	33,904	2,127	22,575	10,208	11,329	67%
		454 Airport Urban Enterprise Zone	2,800	236	1,858	1,043	942	66%
		619 Blackthorn Operations	119,799	-	119,297	1,439,649	502	100%
Redevelopment Total			156,755	2,369	143,780	1,450,944	12,975	92%
Debt Service								
		315 Redevelopment Bond - Airport Taxable	5,000	648	5,105	2,877	(105)	102%
		317 Coveleski Debt Service Reserve	3,800	316	2,486	1,396	1,314	65%
		328 Redevelopment Bond - Palais Royale	13,000	1,083	8,530	4,807	4,470	66%
		432 TIF - Southside Development #3	36,500	3,297	38,565	25,911	(2,065)	106%
Debt Service Total			58,300	5,344	54,686	34,990	3,614	94%
Redevelopment Commission Controlled Funds Total			35,418,677	86,243	23,395,410	16,765,896	12,023,267	66%
Grand Total			289,111,279	27,137,598	203,293,559	182,091,781	85,817,720	70%

City of South Bend
Monthly Department Financial Report
EXPENDITURE SUMMARY
September 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	63,083	552,453	512,375	999	187,815	75%
	101-0104 311 Call Center	486,733	31,310	354,230	326,528	1,589	130,915	73%
	101-0201 City Clerk	431,573	26,817	262,708	254,204	12,990	155,876	64%
	101-0301 Common Council	490,150	33,047	357,695	313,665	24,093	108,361	78%
	101-0302 WNIT Contract	43,000	-	43,000	-	-	-	100%
	101-0401 Administration & Finance	2,008,924	124,683	1,336,919	1,518,185	25,665	646,340	68%
	101-0404 Morris Performing Arts Center	1,093,132	75,303	751,455	711,515	37,114	304,563	72%
	101-0405 Palais Royale	536,293	31,397	330,403	310,947	43,940	161,950	70%
	101-0501 Legal Department	1,018,599	70,684	688,842	730,253	5,197	324,560	68%
	101-0602 Engineering	1,058,933	70,838	722,382	801,012	57,278	279,273	74%
	101-0801 Police Department	25,633,064	2,069,559	18,487,074	17,629,828	118,552	7,027,438	73%
	101-0802 Communications Center	1,687,540	128,638	1,292,851	1,506,717	385,890	8,799	99%
	101-0901 Fire Department	17,774,474	1,382,396	14,077,680	15,994,094	148,399	3,548,396	80%
	101-0905 Fire LOIT 2013	-	(24,369)	-	-	-	-	0%
	101-1008 Human Rights	373,179	36,829	284,717	257,243	4,707	83,756	78%
	101-1201 Code 2013	2,270	-	-	851	2,269	1	100%
	101-0805 Police LOIT 2013	-	(6,699)	-	-	-	-	0%
	101-1205 Unsafe Building 2013	-	-	-	750	-	-	0%
	101-1207 Animal Control 2013	-	-	-	250	-	-	0%
	General Fund Total	53,379,131	4,113,514	39,542,409	40,868,419	868,680	12,968,042	76%
Special Revenue								
	201 Parks & Recreation	11,063,995	775,430	8,359,180	9,170,401	177,601	2,527,214	77%
	202 Motor Vehicle Highway	10,485,386	628,554	5,857,502	6,116,135	999,012	3,628,873	65%
	203 Recreation Nonreverting	1,549,469	78,605	808,714	720,455	58,541	682,213	56%
	209 Studebaker-Oliver Reverting Grants	630,000	22,078	88,138	-	484,202	57,660	91%
	210 Economic Development State Grants	3,694,412	184,678	648,783	54,008	791,339	2,254,290	39%
	211 Department of Community Investment (DCI)	2,661,730	181,591	1,812,531	1,679,500	34,666	814,534	69%
	212 Dept of Community Investment Grants	6,547,968	287,830	2,007,025	2,984,923	3,824,644	716,299	89%
	216 Police State Seizures	35,900	-	-	-	-	35,900	0%
	217 Gift, Donation, Bequest	313,646	-	81,093	13,736	1,552	231,001	26%
	218 Police Curfew Violations	1,000	-	-	-	-	1,000	0%
	220 Law Enforcement Continuing Education	402,478	59,717	301,326	146,035	26,607	74,545	81%
	227 Loss Recovery	5,237,243	24,659	3,681,262	1,169,719	1,561,245	(5,265)	100%
	244 Emergency Phone System	-	-	-	147,690	-	-	0%
	249 Public Safety LOIT	7,246,551	568,812	5,168,237	5,558,635	-	2,078,314	71%
	251 Local Roads & Streets	2,336,221	154,772	712,305	425,986	1,147,791	476,124	80%
	252 Excess Welfare Distribution	8	-	-	-	-	8	0%
	258 Human Rights Federal Grant	249,057	20,458	166,092	146,148	6,359	76,607	69%
	271 Eastrace Waterway	4,000	-	3,998	9,092	0	2	100%
	273 Morris PAC / Palais Royale Marketing	18,974	3,332	6,664	9,191	1,755	10,555	44%
	289 HAZMAT	31,530	-	21,542	-	-	9,988	68%
	291 Indiana River Rescue	120,800	6,560	59,074	26,401	-	61,726	49%
	292 Police Grants	105,145	-	15,297	175,761	71,235	18,613	82%
	294 Regional Police Academy	23,750	(7,687)	18,780	16,506	-	4,970	79%
	295 COPS MORE Grant	172,335	2,061	39,486	14,577	10,271	122,578	29%
	299 Police Federal Drug Enforcement	248,960	6,690	164,079	93,667	6,964	77,917	69%
	404 County Option Income Tax	15,660,371	1,518,171	8,009,987	6,563,138	2,218,022	5,432,363	65%
	408 Economic Development Income Tax	10,133,749	1,575,956	7,699,030	6,883,164	363,296	2,071,423	80%
	410 Urban Development Action Grant	438,203	-	146,068	-	-	292,136	33%
	655 Project Releaf	528,358	359,542	429,007	76,572	-	99,351	81%
	705 Police K-9 Unit	2,000	-	970	-	-	1,030	49%
	Special Revenue Total	79,943,239	6,451,808	46,306,168	42,201,440	11,785,101	21,851,970	73%
City Debt Service								
	313 Football Hall of Fame Debt Service	1,272,000	-	1,272,000	1,270,500	-	-	100%
	City Debt Service Total	1,272,000	-	1,272,000	1,270,500	-	-	100%
Capital Project								
	377 Professional Sports Development	855,603	-	855,603	865,545	-	1	100%
	403 Zoo Endowment	49,000	-	-	-	-	49,000	0%
	405 Park Nonreverting Capital	192,933	576	65,812	164,307	7,108	120,012	38%
	406 Cumulative Capital Development	542,691	56,546	530,664	530,664	-	12,027	98%
	407 Cumulative Capital Improvement	367,875	-	367,875	369,000	-	-	100%
	412 Major Moves Construction	3,096,061	161,438	1,926,681	1,825,005	1,093,399	75,981	98%
	416 Morris Performing Arts Center Capital	70,248	681	42,836	14,819	12,487	14,925	79%
	434 Community Revitalization Enhancement District	650,000	-	7,794	20,975	-	642,206	1%
	450 Palais Royale Historic Preservation	16,150	-	-	-	-	16,150	0%
	677 Football Hall of Fame Capital	188,824	6,159	41,824	58,904	-	147,000	22%

City of South Bend
Monthly Department Financial Report
EXPENDITURE SUMMARY
September 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 Fu	Capital Project Total	6,029,385	225,400	3,839,088	3,849,218	1,112,995	1,077,302	82%
Enterprise								
	287 Emergency Medical Services Capital	750,000	-	59,387	-	619,271	71,342	90%
	288 Emergency Medical Services Operating	6,855,366	350,528	3,213,150	4,674,457	14,438	3,627,778	47%
	600 Consolidated Building Fund	4,205,401	223,591	2,405,746	2,276,349	546,219	1,253,436	70%
	601 Parking Garages	1,806,712	110,973	760,483	571,704	54,204	992,025	45%
	610 Solid Waste Operations	5,873,863	404,307	4,116,804	4,552,160	132,382	1,624,677	72%
	611 Solid Waste Capital	752,811	11,179	564,748	778,723	-	188,063	75%
	620 Water Works Operations	15,844,471	1,406,623	10,968,544	10,642,917	478,896	4,397,031	72%
	622 Water Works Capital	838,893	40,828	262,273	147,861	18,188	558,432	33%
	623 Water Works Bond Capital	183,230	-	183,082	554,576	-	148	100%
	624 Water Works Customer Deposit	6,000	934	6,470	4,046	-	(470)	108%
	625 Water Works Sinking	2,050,078	614	369,582	386,330	-	1,680,496	18%
	626 Water Works Bond Reserve	14,500	1,438	8,811	-	-	5,689	61%
	629 Water Works Reserve Operations & Maintenance	8,500	1,394	9,598	5,731	-	(1,098)	113%
	640 Sewer Repair Insurance	545,703	17,856	336,995	325,335	30,381	178,327	67%
	641 Sewage Works Operations	38,696,974	2,289,867	29,053,786	25,209,834	1,644,908	7,998,280	79%
	642 Sewage Works Capital	9,571,710	216,845	2,225,967	3,409,093	4,220,584	3,125,158	67%
	643 Sewage Works Reserve Operations & Maint.	15,000	2,294	15,764	9,425	-	(764)	105%
	647 Sewer Bond 2007	-	0	0	1,143	-	(0)	0%
	649 Sewer Sinking	9,283,609	-	1,592,661	1,675,452	-	7,690,948	17%
	658 Sewer Bond 2010	-	-	2	924	-	(2)	0%
	659 Sewer Bond 2011	3,711,838	-	1,085,608	3,489,529	452,526	2,173,704	41%
	661 Sewer Bond 2012	16,624,275	318,755	2,070,694	867,279	11,011,868	3,541,713	79%
	670 Century Center	4,532,562	322,937	2,972,572	2,865,798	-	1,559,990	66%
	671 Century Center Capital	605,656	-	338,521	339,363	-	267,135	56%
	Enterprise Total	122,777,152	5,720,964	62,621,250	62,788,030	19,223,866	40,932,037	67%
Internal Service								
	222 Central Services	8,329,409	601,722	5,555,894	5,390,033	491,797	2,281,719	73%
	224 Central Services Capital	271,850	28,196	28,196	-	38,140	205,514	24%
	226 Liability Insurance	3,056,791	98,028	2,193,021	1,984,012	17,155	846,615	72%
	278 Take Home Vehicle Police	71,100	-	1,086	-	-	70,014	2%
	711 Self-Funded Employee Benefits	16,696,935	1,281,353	10,448,245	11,015,322	149,597	6,099,092	63%
	713 Unemployment Compensation	226,796	4,817	66,210	111,403	11,000	149,586	34%
	Internal Service Total	28,652,881	2,014,116	18,292,652	18,500,771	707,689	9,652,540	66%
Trust & Agency								
	701 Firefighters Pension	5,666,579	423,269	3,916,928	4,113,568	-	1,749,651	69%
	702 Police Pension	6,832,235	526,456	4,777,506	5,086,630	-	2,054,729	70%
	730 City Cemetery	20,000	-	-	8,658	-	20,000	0%
	Trust & Agency Total	12,518,814	949,725	8,694,434	9,208,856	-	3,824,380	69%
City Funds Total		304,572,602	19,475,528	180,568,000	178,687,234	33,698,330	90,306,272	70%
Redevelopment Commission Controlled Funds								
Tax Increment Financing								
	324 River West Development Area (Airport TIF)	47,710,597	1,048,914	15,128,399	5,885,328	11,142,827	21,439,370	55%
	420 Tax Incremental Financing (TIF) - Downtown	4,088,473	-	4,088,473	3,121,914	-	0	100%
	422 TIF - West Washington	760,900	-	30,294	679	3,366	727,240	4%
	425 Redevelopment Retail & Leighton Plaza	154,716	3,107	86,364	95,791	-	68,352	56%
	426 TIF - Central Medical Service Area	2,294,533	-	2,294,533	1,781,573	-	0	100%
	429 River East Development Area (NE Dev TIF)	7,239,524	-	205,706	5,909	231,896	6,801,922	6%
	430 TIF - Southside Development #1	2,842,535	76,474	956,328	565,833	381,333	1,504,874	47%
	435 TIF - Douglas Road	345,389	-	341,187	395,621	4,200	2	100%
	436 River East Residential (NE Res TIF)	3,425,632	-	3,425,628	3,576,880	-	4	100%
	Tax Increment Financing Total	68,862,299	1,128,496	26,556,912	15,429,530	11,763,623	30,541,764	56%
Redevelopment								
	433 Redevelopment General	6,000	-	-	15,703	-	6,000	0%
	439 Certified Technology Park	5,000,000	-	1,793,668	-	1,813,711	1,392,621	72%
	619 Blackthorn Operations	201,649	-	201,228	1,248,883	-	421	100%
	Redevelopment Total	5,207,649	-	1,994,896	1,264,586	1,813,711	1,399,042	73%
Debt Service								
	315 Redevelopment Bond - Airport Taxable	5,000	648	4,505	2,877	-	495	90%
	328 Redevelopment Bond - Palais Royale	6,000	1,083	7,528	4,807	-	(1,528)	125%
	432 TIF - Southside Development #3	691,380	-	690,104	492,151	-	1,276	100%
	Debt Service Total	702,380	1,731	702,138	499,834	-	242	100%
Redevelopment Commission Controlled Funds Total		74,772,328	1,130,226	29,253,946	17,193,950	13,577,334	31,941,049	57%
Grand Total		379,344,930	20,605,754	209,821,945	195,881,184	47,275,664	122,247,320	68%

2015 City of South Bend Monthly Financial Report

Fund/Department Name	Mayor's Office			Month	September		
Fund/Department Number	101-0101			Date Updated	10/12/2015		
	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	740,567	63,063	552,313	512,285	-	188,254	75%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	50	20	90	30	-	(40)	180%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	50	-	50	60	-	(0)	100%
Other Income	600	-	-	-	-	600	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	741,267	63,083	552,453	512,375	-	188,814	75%
Expenditures							
Personnel	669,877	56,479	509,344	457,798	-	160,533	76%
Supplies	12,413	910	8,529	16,009	985	2,899	77%
Services	56,739	5,694	33,032	36,478	14	23,693	58%
Debt Service	2,238	-	1,548	2,090	-	690	69%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	741,267	63,083	552,453	512,375	999	187,815	75%
Net	-	-	-	-	(999)	999	
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	September				
Fund/Department Number	101-0104	Date Updated	10/14/2015				
	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/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	31,310	354,230	353,037	-	132,503	73%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	486,733	31,310	354,230	326,528	-	132,503	73%
Expenditures							
Personnel	441,562	29,688	323,189	297,968	-	118,373	73%
Supplies	6,125	320	1,857	13,376	-	4,268	30%
Services	39,046	1,302	29,184	15,184	1,589	8,274	79%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	486,733	31,310	354,230	326,528	1,589	130,915	73%
Net	-	-	-	-	(1,589)	1,589	
Cash Balance							

Staffing			
Full Time	6.50	6.50	6.50
Part-Time /Seasonal/Temporary	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	September
Fund/Department Number	101-0201	Date Updated	10/12/2015

	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	431,573	26,817	262,708	254,204	-	168,865	61%
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	26,817	262,708	254,204	-	168,865	61%
Expenditures							
Personnel	339,442	23,515	232,945	216,646	-	106,497	69%
Supplies	7,740	174	1,371	7,065	1,000	5,369	31%
Services	70,991	3,128	28,392	30,493	11,990	30,610	57%
Debt Service	-	-	-	-	-	-	0%
Capital	13,400	-	-	-	-	13,400	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	431,573	26,817	262,708	254,204	12,990	155,876	64%
Net	-	-	-	-	(12,990)	12,990	
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	September
Fund/Department Number	101-0301			Date Updated	10/12/2015

	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	481,484	33,016	357,209	313,042	-	124,275	74%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	8,466	31	286	623	-	8,180	3%
Other Income	200	-	200	-	-	-	100%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	490,150	33,047	357,695	313,665	-	132,455	73%
Expenditures							
Personnel	243,742	18,103	163,053	152,949	5,428	75,262	69%
Supplies	4,706	88	2,136	518	89	2,480	47%
Services	241,702	14,856	192,506	160,197	18,577	30,619	87%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	490,150	33,047	357,695	313,665	24,093	108,361	78%
Net	-	-	-	-	(24,093)	24,093	
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	September
Fund/Department Number	101-0302	Date Updated	10/13/2015

	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/Non-Dept Revenue	43,000	-	43,000	-	-	-	100%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	43,000	-	43,000	-	-	-	100%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	43,000	-	43,000	-	-	-	100%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	43,000	-	43,000	-	-	-	100%
Net	-	-	-	-	-	-	-
Cash Balance	-						

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

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

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

Explain Significant Spending on Capital Projects Below:

2015 City of South Bend Monthly Financial Report

Fund/Department Name	Administration & Finance	Month	September
Fund/Department Number	101-0401	Date Updated	10/14/2015

	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/Non-Dept Revenue	2,008,324	124,683	1,336,363	1,516,755	-	671,961	67%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	600	-	556	1,430	-	44	93%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	2,008,924	124,683	1,336,919	1,518,185	-	672,005	67%
Expenditures							
Personnel	1,796,651	117,087	1,221,161	1,297,846	-	575,490	68%
Supplies	38,109	2,290	23,925	25,292	783	13,401	65%
Services	171,593	5,306	89,905	193,119	24,882	56,806	67%
Debt Service	2,571	-	1,928	1,928	-	643	75%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	2,008,924	124,683	1,336,919	1,518,185	25,665	646,340	68%
Net	-	-	-	-	(25,665)	25,665	
Cash Balance	-						

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

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

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

Explain Significant Spending on Capital Projects Below:

None

2015 City of South Bend Monthly Financial Report

Fund/Department Name	Morris Performing Arts Center	Month	September				
Fund/Department Number	101-0404	Date Updated	10/8/2015				

	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	8,011	263,956	(12,688)	-	(93,824)	155%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	917,000	66,988	483,535	719,003	-	433,465	53%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	6,000	304	3,964	5,200	-	2,036	66%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,093,132	75,303	751,455	711,515	-	341,677	69%
Expenditures							
Personnel	749,285	54,746	540,859	500,789	-	208,426	72%
Supplies	33,542	1,318	13,925	14,114	6,757	12,860	62%
Services	310,305	19,239	196,671	196,612	30,357	83,277	73%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	1,093,132	75,303	751,455	711,515	37,114	304,563	72%
Net	-	-	-	-	(37,114)	37,114	
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	September
Fund/Department Number	101-0405	Date Updated	10/8/2015

	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	201,023	(6,542)	106,211	141,816	-	50,872	53%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	316,270	35,534	211,027	158,703	-	105,243	67%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	19,000	2,406	13,165	10,428	-	5,835	69%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	536,293	31,397	330,403	310,947	-	161,950	62%
Expenditures							
Personnel	263,505	17,377	181,500	175,331	-	82,005	69%
Supplies	23,897	404	5,433	5,257	8,535	9,929	58%
Services	234,891	12,619	131,399	130,359	35,405	68,087	71%
Debt Service	-	-	-	-	-	-	0%
Capital	14,000	997	12,072	-	-	1,928	86%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	536,293	31,397	330,403	310,947	43,940	161,950	70%
Net	-	-	-	-	(43,940)	-	-
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	September
Fund/Department Number	101-0501			Date Updated	10/14/2015

	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/Non-Dept Revenue	965,099	52,571	652,104	725,280	-	312,995	68%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	3,000	-	-	1,581	-	3,000	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	50,500	18,113	36,738	3,392	-	13,762	73%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,018,599	70,684	688,842	730,253	-	329,757	68%
Expenditures							
Personnel	948,013	67,223	648,490	698,702	-	299,523	68%
Supplies	6,832	352	4,382	2,625	71	2,379	65%
Services	62,454	3,109	35,018	27,973	4,807	22,629	64%
Debt Service	1,300	-	953	953	319	28	98%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	1,018,599	70,684	688,842	730,253	5,197	324,560	68%
Net	-	-	-	-	(5,197)	5,197	
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/Variations Below:

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

Explain Significant Spending on Capital Projects Below:

2015 City of South Bend Monthly Financial Report

Fund/Department Name	Engineering	Month	September
Fund/Department Number	101-0602	Date Updated	10/13/2015

	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/Non-Dept Revenue	981,906	71,113	719,490	781,251	-	262,416	73%
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	(275)	2,892	19,762	-	74,135	4%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,058,933	70,838	722,382	801,012	-	336,551	68%
Expenditures							
Personnel	710,552	58,746	501,363	451,136	-	209,189	71%
Supplies	29,262	495	21,771	14,510	439	7,053	76%
Services	306,044	11,596	190,152	328,314	56,191	59,701	80%
Debt Service	13,075	-	9,097	7,053	648	3,330	75%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	1,058,933	70,838	722,382	801,012	57,278	279,273	74%
Net	-	-	-	-	(57,278)	57,278	
Cash Balance	-						

Staffing			
Full Time	7.90	8.75	
Part-Time /Seasonal/Temporary	1.22	1.40	
Total	9.12	10.15	-

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

\$56K in encumbrance for Services include \$49K for water system evaluation and \$5,600 for education and training. Other income includes reimbursement from the River West (f/k/a Airport) TIF for 80% of the salary of a new engineer who began near the end of May.

Explain Significant Spending on Capital Projects Below:

2015 City of South Bend Monthly Financial Report

Fund/Department Name	Police Department		Month	September	
Fund/Department Number	101-0801		Date Updated	10/13/2015	

	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/Non-Dept Revenue	25,077,864	2,018,709	18,284,686	17,372,520	-	6,793,178	73%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	24,316	-	-	0%
Charges for Services	200,000	-	759	200	-	199,241	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	7,500	-	-	-	-	7,500	0%
Other Income	347,700	50,850	201,629	220,225	-	146,071	58%
Transfers In	-	-	-	12,567	-	-	0%
Total Revenue	25,633,064	2,069,559	18,487,074	17,629,828	-	7,145,990	72%
Expenditures							
Personnel	22,659,224	1,722,609	16,385,515	14,870,221	-	6,273,709	72%
Supplies	499,279	27,439	327,491	483,541	38,609	133,179	73%
Services	2,466,561	319,177	1,769,372	2,207,714	79,942	617,247	75%
Debt Service	8,000	354	4,696	3,194	-	3,304	59%
Capital	-	(20)	-	65,158	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	25,633,064	2,069,559	18,487,074	17,629,828	118,552	7,027,438	73%
Net	-	-	-	-	(118,552)	118,552	
Cash Balance	-						

Staffing			
Full Time	263.00	255.00	255.00
Part-Time /Seasonal/Temporary	60.00	25.00	25.00
Total	323.00	280.00	280.00

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

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

Explain Significant Spending on Capital Projects Below:

2015 City of South Bend Monthly Financial Report

Fund/Department Name	Communications Center	Month	September				
Fund/Department Number	101-0802	Date Updated	10/13/2015				
	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/Non-Dept Revenue	1,687,540	128,638	1,292,851	1,506,717	-	394,689	77%
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	128,638	1,292,851	1,506,717	-	394,689	77%
Expenditures							
Personnel	143,972	8	135,181	1,497,440	-	8,791	94%
Supplies	-	-	-	1,362	-	-	0%
Services	1,543,568	128,630	1,157,670	7,915	385,890	8	100%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	1,687,540	128,638	1,292,851	1,506,717	385,890	8,799	99%
Net	-	-	-	-	(385,890)	385,890	
Cash Balance	-						

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

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

Prior to December 31, 2014, this fund captured the cost of 35 of the 38 civilians and equipment to maintain the 911 communication center. Effective January 1, 2015 the County PSAP has consolidated the 911 call centers and SBPD no longer maintains a call center. The 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	September
Fund/Department Number	101-0901			Date Updated	10/15/2015

	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/Non-Dept Revenue	17,636,174	1,509,041	14,068,745	14,596,116		3,567,429	80%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	131,000	(126,645)	480	397,519	-	130,520	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	7,300	-	8,455	460	-	(1,155)	116%
Transfers In	-	-	-	1,000,000	-	-	0%
Total Revenue	17,774,474	1,382,396	14,077,680	15,994,094	-	3,696,794	79%
Expenditures							
Personnel	15,737,086	1,243,908	12,967,400	14,441,885	78,969	2,690,717	83%
Supplies	320,618	9,699	100,572	290,118	21,941	198,104	38%
Services	1,216,770	128,789	1,009,707	1,262,092	47,488	159,574	87%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	500,000	-	-	-	-	500,000	0%
Total Expenditures	17,774,474	1,382,396	14,077,680	15,994,094	148,399	3,548,396	80%
Net	-	-	-	-	(148,399)	148,399	
Cash Balance	-						

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

Explain Significant Revenue, Expenditure and Staffing Changes/Variations 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	September
Fund/Department Number	101-1008			Date Updated	10/12/2015

	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	373,179	36,829	284,717	257,243	-	88,462	76%
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	36,829	284,717	257,243	-	88,462	76%
Expenditures							
Personnel	286,475	22,215	218,116	203,907	-	68,359	76%
Supplies	2,010	39	837	958	400	773	62%
Services	73,492	14,575	55,357	52,378	4,307	13,828	81%
Debt Service	-	-	-	-	-	-	0%
Capital	11,202	-	10,407	-	-	795	93%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	373,179	36,829	284,717	257,243	4,707	83,756	78%
Net	-	-	-	-	(4,707)	4,707	
Cash Balance	-						

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

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

Expenditures are consistent with normal operating costs.

Explain Significant Spending on Capital Projects Below:

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	September
Fund/Department Number	102	Date Updated	10/12/2015

	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	34,680	5,413	42,548	23,888	-	(7,868)	123%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	34,680	5,413	42,548	23,888	-	(7,868)	123%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	34,680	5,413	42,548	23,888	-	(7,868)	
Cash Balance			8,684,736	8,641,593			

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

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

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

Explain Significant Spending on Capital Projects Below:

N/A

2015 City of South Bend Monthly Financial Report

Fund/Department Name	Excess Levy	Month	September
Fund/Department Number	103	Date Updated	10/12/2015

	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	2	15	-	-	5	74%	
Bond Proceeds	-	-	-	-	-	-	0%	
Donations	-	-	-	-	-	-	0%	
Other Income	-	-	-	-	-	-	0%	
Transfers In	-	-	-	-	-	-	0%	
Total Revenue	20	2	15	-	-	5	74%	
Expenditures								
Personnel	-	-	-	-	-	-	0%	
Supplies	-	-	-	-	-	-	0%	
Services	-	-	-	-	-	-	0%	
Debt Service	-	-	-	-	-	-	0%	
Capital	-	-	-	-	-	-	0%	
Transfers Out	-	-	-	-	-	-	0%	
Total Expenditures	-	-	-	-	-	-	0%	
Net	20	2	15	-	-	5	74%	
Cash Balance							3,662	-

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

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

A small excess of property tax was received in December 2014. The balance will be rolled into the General Fund in 2016.

Explain Significant Spending on Capital Projects Below:

N/A

2015 City of South Bend Monthly Financial Report

Fund/Department Name	Parks & Recreation	Month	September				
Fund/Department Number	201	Date Updated	10/15/2015				
	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	7,340,000	-	4,145,751	4,021,603	-	3,194,249	56%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	1,510,875	73,736	990,974	871,485	-	519,901	66%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	2,025,640	189,531	1,550,432	1,653,026	-	475,209	77%
Interest Earnings	10,000	-	9,810	7,013	-	190	98%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	144,200	18,795	178,055	141,772	-	(33,855)	123%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	11,030,715	282,063	6,875,021	6,694,898	-	4,155,694	62%
Expenditures							
Personnel	7,105,699	532,189	5,211,348	5,360,779	2,789	1,891,562	73%
Supplies	1,109,836	96,993	800,653	988,087	136,669	172,514	84%
Services	2,443,703	50,315	2,100,790	2,507,172	38,143	304,770	88%
Debt Service	309,257	95,933	246,389	262,825	-	62,868	80%
Capital	-	-	-	51,538	-	-	0%
Transfers Out	95,500	-	-	-	-	95,500	0%
Total Expenditures	11,063,995	775,430	8,359,180	9,170,401	177,601	2,527,214	77%
Net	(33,280)	(493,367)	(1,484,159)	(2,475,503)	(177,601)	1,628,479	
Cash Balance			2,021,372	1,785,854			

Staffing		
Full Time	90.00	89.00
Part-Time /Seasonal/Temporary	na	116.00
Total	90.00	205.00

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	September		
Fund/Department Number	202	Date Updated	10/13/2015		

	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	5,697,000	301,259	4,477,190	4,343,669	-	1,219,810	79%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	265,000	5,884	226,123	261,734	-	38,877	85%
Interest Earnings	9,500	3,035	21,277	9,621	-	(11,777)	224%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	27,300	13,529	38,006	43,439	-	(10,706)	139%
Transfers In	3,703,000	1,188,250	2,864,750	1,483,291	-	838,250	77%
Total Revenue	9,701,800	1,511,956	7,627,346	6,141,754	-	2,074,454	79%
Expenditures							
Personnel	4,314,548	243,595	2,731,802	2,858,364	-	1,582,746	63%
Supplies	2,789,854	232,010	1,415,949	1,346,160	265,681	1,108,224	60%
Services	2,853,520	152,630	1,445,406	1,614,013	693,873	714,241	75%
Debt Service	448,006	318	224,887	163,568	-	223,119	50%
Capital	79,458	-	39,458	134,030	39,458	542	99%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	10,485,386	628,554	5,857,502	6,116,135	999,012	3,628,873	65%
Net	(783,586)	883,403	1,769,844	25,619	(999,012)	(1,554,419)	
Cash Balance			5,645,081	3,704,096			

Staffing			
Full Time	52.65	47.65	
Part-Time /Seasonal/Temporary	4.98	2.24	
Total	57.63	49.89	-

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

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

Explain Significant Spending on Capital Projects Below:

2015 City of South Bend Monthly Financial Report

Fund/Department Name	Recreation Nonreverting	Month	September				
Fund/Department Number	203	Date Updated	10/13/2015				
	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	1,530,935	50,665	792,010	729,182	-	738,925	52%
Interest Earnings	3,000	541	4,258	2,349	-	(1,258)	142%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	45,000	8,990	55,887	59,888	-	(10,887)	124%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,578,935	60,196	852,155	791,419	-	726,780	54%
Expenditures							
Personnel	737,842	32,303	393,415	368,164	-	344,427	53%
Supplies	289,470	21,438	203,855	150,134	46,471	39,144	86%
Services	522,157	24,865	207,894	202,157	12,070	302,193	42%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	3,550	-	-	(3,550)	0%
Total Expenditures	1,549,469	78,605	808,714	720,455	58,541	682,213	56%
Net	29,466	(18,409)	43,441	70,964	(58,541)	44,567	
Cash Balance			857,435	849,213			

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

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

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

Explain Significant Spending on Capital Projects Below:

2015 City of South Bend Monthly Financial Report

Fund/Department Name	Studebaker-Oliver Reverting Grants	Month	September
Fund/Department Number	209	Date Updated	10/15/2015

	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	7,543	93,602	-	-	546,398	15%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	7,000	692	5,389	3,003	-	1,611	77%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	647,000	8,235	98,991	3,003	-	548,009	15%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	630,000	22,078	88,138	-	484,202	57,660	91%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	630,000	22,078	88,138	-	484,202	57,660	91%
Net	17,000	(13,844)	10,854	3,003	(484,202)	490,348	
Cash Balance			1,097,318	1,086,390			

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. Consultant work proceeding.

Explain Significant Spending on Capital Projects Below:

2015 City of South Bend Monthly Financial Report

Fund/Department Name	Economic Development State Grants	Month	September				
Fund/Department Number	210	Date Updated	10/16/2015				
	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	3,600,000	400,000	800,000	-	-	2,800,000	22%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	13,544	190	7,405	8,123	-	6,139	55%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	59,966	749	30,508	28,883	-	29,458	51%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	3,673,510	400,938	837,913	37,005	-	2,835,597	23%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	1,622,400	166,675	194,775	-	-	1,427,625	12%
Debt Service	72,012	18,003	54,008	54,008	-	18,004	75%
Capital	2,000,000	-	400,000	-	791,339	808,661	60%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	3,694,412	184,678	648,783	54,008	791,339	2,254,290	39%
Net	(20,902)	216,260	189,130	(17,002)	(791,339)	581,307	
Cash Balance			518,562	331,948			

Staffing

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

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

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

Explain Significant Spending on Capital Projects Below:

Capital expenditures shown here are for the ND Turbo Project.

2015 City of South Bend Monthly Financial Report

Fund/Department Name	Department of Community Investment (DCI)	Month	September
Fund/Department Number	211	Date Updated	10/16/2015

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	243,000	13,337	239,043	268,565	-	3,957	98%
Grants/Intergovernmental	416,787	-	1,951	10,680	-	414,836	0%
Charges for Services	2,000	-	430	365	-	1,570	22%
Interest Earnings	8,500	474	5,185	2,578	-	3,315	61%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	2,500	-	2,480	1,956	-	20	99%
Transfers In	1,967,638	491,910	1,475,729	1,266,719	-	491,910	75%
Total Revenue	2,640,425	505,720	1,724,817	1,550,863	-	915,608	65%
Expenditures							
Personnel	2,120,943	147,419	1,466,959	1,464,199	-	653,984	69%
Supplies	35,753	813	23,010	26,891	2,136	10,607	70%
Services	505,034	33,359	322,561	188,410	32,530	149,943	70%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	2,661,730	181,591	1,812,531	1,679,500	34,666	814,534	69%
Net	(21,305)	324,129	(87,714)	(128,637)	(34,666)	101,075	
Cash Balance			986,504	778,678			

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

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

Fund covers operations of the Department of Community Investment. Transfers In come from EDIT on a quarterly basis. One position vacated in August. In the process of finding a replacement, though likely won't be finalized until October.

Explain Significant Spending on Capital Projects Below:

2015 City of South Bend Monthly Financial Report

Fund/Department Name	Dept of Community Investment Grants	Month	September
Fund/Department Number	212	Date Updated	10/16/2015

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	5,525,000	452,301	1,788,966	2,609,411	-	3,736,034	32%
Charges for Services	1,000	10	414	664	-	586	41%
Interest Earnings	2,000	14	1,490	1,531	-	510	74%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	362,000	1,941	258,126	322,240	-	103,874	71%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	5,890,000	454,267	2,048,996	2,933,846	-	3,841,004	35%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	180,000	-	-	(180,000)	0%
Capital	-	-	-	-	-	-	0%
Grants	6,547,968	287,830	1,827,025	2,984,923	3,824,644	896,299	86%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	6,547,968	287,830	2,007,025	2,984,923	3,824,644	716,299	89%
Net	(657,968)	166,437	41,971	(51,077)	(3,824,644)	3,124,705	
Cash Balance			823,520	539,895			

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	September
Fund/Department Number	216			Date Updated	10/13/2015

	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	35,000	-	14,314	28,309	-	20,686	41%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	450	126	932	451	-	(482)	207%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	600	-	-	-	-	600	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	36,050	126	15,246	28,760	-	20,804	42%
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	150	126	15,246	28,760	-	(15,096)	
Cash Balance			202,678	187,427			

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	September
Fund/Department Number	217	Date Updated	10/13/2015

	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	800	38	457	323	-	343	57%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	398,000	1,250	4,698	171,113	-	393,302	1%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	398,800	1,288	5,154	171,435	-	393,646	1%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	1,552	-	-	13,736	1,552	0	100%
Services	297,094	-	81,093	-	-	216,001	27%
Debt Service	-	-	-	-	-	-	0%
Capital	15,000	-	-	-	-	15,000	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	313,646	-	81,093	13,736	1,552	231,001	26%
Net	85,154	1,288	(75,939)	157,699	(1,552)	162,645	
Cash Balance			61,999	232,433			

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	September
Fund/Department Number	218	Date Updated	10/13/2015

	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	1,000	-	88	338	-	912	9%
Interest Earnings	25	8	59	32	-	(34)	236%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,025	8	147	370	-	878	14%
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	8	147	370	-	(122)	
Cash Balance			12,153	11,918			

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	September
Fund/Department Number	220	Date Updated	10/13/2015

	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	50,000	-	49,119	10,000	-	881	98%
Charges for Services	182,000	21,506	164,404	128,620	-	17,596	90%
Interest Earnings	3,000	598	4,777	2,753	-	(1,777)	159%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	2,000	660	660	-	-	1,340	33%
Other Income	33,000	1,152	15,080	13,601	-	17,920	46%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	270,000	23,916	234,040	154,974	-	35,960	87%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	172,478	14,890	113,942	29,689	26,607	31,929	81%
Services	230,000	44,827	187,384	102,399	-	42,616	81%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	13,947	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	402,478	59,717	301,326	146,035	26,607	74,545	81%
Net	(132,478)	(35,801)	(67,286)	8,939	(26,607)	(38,585)	
Cash Balance			907,164	990,163			

Staffing

Full Time			
Part-Time /Seasonal/Temporary			
Total			

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

This fund was established for the continuing education and supplies for police and is funded by fees from accident reports, gun permits, false alarm and loud noise fines. Supplies expenditures exceeds 2014 due to the transfer of operating supply expenditures from the General Fund. The increase in Services expenditures over 2014 is due to increased training in 2015.

Explain Significant Spending on Capital Projects Below:

2015 City of South Bend Monthly Financial Report

Fund/Department Name	Loss Recovery			Month	September		
Fund/Department Number	227			Date Updated	10/13/2015		
	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	30,000	1,511	21,583	21,331	-	8,417	72%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	30,500	-	30,500	-	-	-	100%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	60,500	1,511	52,083	21,331	-	8,417	86%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	67,500	8,978	62,201	-	17,449	(12,150)	118%
Services	3,280,635	4,576	1,935,004	1,005,299	1,204,662	140,969	96%
Debt Service	-	-	-	-	-	-	0%
Capital	1,889,108	11,105	1,684,057	164,420	339,134	(134,084)	107%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	5,237,243	24,659	3,681,262	1,169,719	1,561,245	(5,265)	100%
Net	(5,176,743)	(23,147)	(3,629,179)	(1,148,388)	(1,561,245)	13,681	
Cash Balance			2,234,714	6,787,645			

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

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

Of the \$3.28 million budgeted for Services, \$1.2 million remains encumbered for the vacant and abandoned housing initiative. The Other Income is revenue from the Light Up South Bend program, where residents pay \$250 of the cost toward installation of Lampposts in their front yards. The extra \$500 in revenue is offset by a \$500 return as two homeowners weren't able to participate in the program and had their contributions returned to them.

Explain Significant Spending on Capital Projects Below:

\$1.889 million has been budgeted in 2015 for the Smart Streets initiative. As of September, 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	September
Fund/Department Number	244	Date Updated	10/13/2015

	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	-	-	-	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	-	-	-	147,690	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	147,690	-	-	0%
Net	20	-	19	67,310	-	1	97%
Cash Balance			33,671	67,310			

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

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

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

Explain Significant Spending on Capital Projects Below:

None. No capital is purchased from this fund.

2015 City of South Bend Monthly Financial Report

Fund/Department Name	Public Safety LOIT			Month	September
Fund/Department Number	249			Date Updated	10/13/2015

	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	6,466,190	1,077,698	4,849,643	4,785,022	-	1,616,547	75%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	6,000	483	4,878	4,489	-	1,122	81%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	50	-	13	-	-	37	27%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	6,472,240	1,078,181	4,854,534	4,789,511	-	1,617,706	75%
Expenditures							
Personnel	7,246,551	568,812	5,168,237	5,558,635	-	2,078,314	71%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	7,246,551	568,812	5,168,237	5,558,635	-	2,078,314	71%
Net	(774,311)	509,370	(313,703)	(769,125)	-	(460,608)	
Cash Balance			976,720	1,263,070			

Staffing

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

Explain Significant Revenue, Expenditure and Staffing Changes/Variations 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	September				
Fund/Department Number	251	Date Updated	10/13/2015				
	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	1,045,000	90,567	765,638	744,998	-	279,362	73%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	17,300	1,661	13,102	6,072	-	4,198	76%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	770,000	169,464	189,839	33,801	-	580,161	25%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,832,300	261,693	968,578	784,872	-	863,722	53%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	460,229	72,046	229,752	342,382	150,248	80,229	83%
Services	77,500	-	11,000	-	72,575	(6,075)	108%
Debt Service	-	-	-	-	-	-	0%
Capital	1,798,492	82,726	471,553	83,604	924,969	401,970	78%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	2,336,221	154,772	712,305	425,986	1,147,791	476,124	80%
Net	(503,921)	106,921	256,273	358,886	(1,147,791)	387,597	
Cash Balance			2,700,721	2,300,261			

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

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

This fund receives most of its revenue through the gas tax, budgeted at \$1 million for 2015. Other Income is reimbursement from the Indiana Department of Transportation (INDOT) as they pay the City back for their share of certain construction projects. The fund is used predominantly for street capital projects but \$537,000 is used for material for street repairs and other maintenance items. In July a new estimate of gas tax receivable increased the revenue budget by \$45,000.

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 \$925K in encumbrance includes \$191K for Bendix Dr. (Lathrop to Toll Road), \$153K for the Boland Trail, \$346K for Safe Routes to School (Coquillard, Harrison, Perley and Lincoln schools) and \$206K for Olive St. at Sample design.

2015 City of South Bend Monthly Financial Report

Fund/Department Name	Excess Welfare Distribution	Month	September
Fund/Department Number	252	Date Updated	10/12/2015

	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	-	-	0	3	-	(0)	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	-	-	0	3	-	(0)	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	8	-	-	-	-	8	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	8	-	-	-	-	8	0%
Net	(8)	-	0	3	-	(8)	
Cash Balance			8	1,153			

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

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

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

Explain Significant Spending on Capital Projects Below:

2015 City of South Bend Monthly Financial Report

Fund/Department Name	Human Rights Federal Grant	Month	September
Fund/Department Number	258	Date Updated	10/12/2015

	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	189,000	18,850	72,117	36,666	-	116,883	38%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	2,000	288	2,083	1,181	-	(83)	104%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	18,950	-	17,660	9,548	-	1,290	93%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	209,950	19,138	91,860	47,395	-	118,090	44%
Expenditures							
Personnel	123,657	8,949	88,145	84,203	-	35,512	71%
Supplies	2,800	881	1,624	1,350	205	971	65%
Services	122,600	10,628	76,323	60,595	6,154	40,124	67%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	249,057	20,458	166,092	146,148	6,359	76,607	69%
Net	(39,107)	(1,320)	(74,232)	(98,753)	(6,359)	41,484	
Cash Balance			456,019	368,022			

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/Variations Below:

The Human Rights Federal Grant Fund contains separate departments for EEOC and HUD grants. The Human Rights mission is to educate and promote fair housing as well as ensure that all citizens receive equal employment opportunity. Expenditures are 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	September
Fund/Department Number	271	Date Updated	10/13/2015

	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	50	1	20	31	-	30	39%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	50	1	20	31	-	30	39%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	4,000	-	3,998	9,092	0	2	100%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	4,000	-	3,998	9,092	0	2	100%
Net	(3,950)	1	(3,978)	(9,060)	(0)	28	
Cash Balance			1,334	5,312			

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	September
Fund/Department Number	273	Date Updated	10/8/2015

	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	50	7,058	8,160	-	10,842	39%
Interest Earnings	100	19	135	73	-	(35)	135%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	18,000	69	7,193	8,233	-	10,807	40%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	18,974	3,332	6,664	9,191	1,755	10,555	44%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	18,974	3,332	6,664	9,191	1,755	10,555	44%
Net	(974)	(3,263)	530	(958)	(1,755)	251	
Cash Balance			27,243	27,027			

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	September
Fund/Department Number	280	Date Updated	10/13/2015

	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	125	2	19	11	-	106	15%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	125	2	19	11	-	106	15%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	125	2	19	11	-	106	15%
Cash Balance			3,847	3,828			

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	September		
Fund/Department Number	281			Date Updated	10/16/2015		
	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	200	-	-	-	-	200	0%
Interest Earnings	100	17	134	75	-	(34)	134%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	300	17	134	75	-	166	45%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	300	17	134	75	-	166	
Cash Balance			27,339	27,203			

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	September
Fund/Department Number	289	Date Updated	10/15/2015

	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	14,000	-	13,787	24,055	-	213	98%
Interest Earnings	100	20	162	60	-	(62)	162%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	14,100	20	13,948	24,115	-	152	99%
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	(17,430)	20	(7,593)	24,115	-	(9,837)	
Cash Balance			32,035	40,322			

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.

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	September
Fund/Department Number	291	Date Updated	10/15/2015

	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	-	-	-	975	-	-	0%
Charges for Services	45,000	-	30,600	37,600	-	14,400	68%
Interest Earnings	350	52	453	292	-	(103)	129%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	45,350	52	31,053	38,867	-	14,297	68%
Expenditures							
Personnel	7,500	231	1,962	628	-	5,538	26%
Supplies	8,800	42	2,063	1,921	-	6,737	23%
Services	79,500	6,287	34,052	23,852	-	45,448	43%
Debt Service	-	-	-	-	-	-	0%
Capital	25,000	-	20,997	-	-	4,003	84%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	120,800	6,560	59,074	26,401	-	61,726	49%
Net	(75,450)	(6,508)	(28,021)	12,466	-	(47,429)	
Cash Balance			77,379	108,184			

Staffing			
Full Time			
Part-Time /Seasonal/Temporary			
Total			

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

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

Explain Significant Spending on Capital Projects Below:

2015 City of South Bend Monthly Financial Report

Fund/Department Name	Police Grants	Month	September	
Fund/Department Number	292	Date Updated	10/13/2015	

	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	76,920	-	33,109	63%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	-	55	-	-	(55)	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	90,000	-	56,946	76,920	-	33,054	63%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	14,186	-	14,790	-	-	(604)	104%
Services	959	-	507	138,059	71,235	(70,783)	7481%
Debt Service	-	-	-	-	-	-	0%
Capital	90,000	-	-	37,702	-	90,000	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	105,145	-	15,297	175,761	71,235	18,613	82%
Net	(15,145)	-	41,649	(98,841)	(71,235)	14,441	
Cash Balance			137,058	105,668			

Staffing

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

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

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

Explain Significant Spending on Capital Projects Below:

2015 City of South Bend Monthly Financial Report

Fund/Department Name	Regional Police Academy	Month	September
Fund/Department Number	294	Date Updated	10/13/2015

	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	20,500	-	20,488	18,275	-	13	100%
Interest Earnings	200	39	330	216	-	(130)	165%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	2,000	-	-	-	-	2,000	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	22,700	39	20,818	18,491	-	1,883	92%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	1,750	-	1,295	691	-	455	74%
Services	22,000	(7,687)	17,485	15,815	-	4,515	79%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	23,750	(7,687)	18,780	16,506	-	4,970	79%
Net	(1,050)	7,726	2,038	1,985	-	(3,088)	
Cash Balance			70,320	70,070			

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	September				
Fund/Department Number	295	Date Updated	10/13/2015				
	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	86,658	-	1,681	-	-	84,977	2%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	350	71	518	310	-	(168)	148%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	3,250	-	-	-	-	3,250	0%
Other Income	38,000	710	17,900	7,816	-	20,100	47%
Transfers In	22,000	-	20,965	-	-	1,035	95%
Total Revenue	150,258	781	41,064	8,126	-	109,194	27%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	45,735	-	34,265	6,365	10,271	1,199	97%
Services	66,000	2,061	5,221	8,212	-	60,779	8%
Debt Service	-	-	-	-	-	-	0%
Capital	60,600	-	-	-	-	60,600	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	172,335	2,061	39,486	14,577	10,271	122,578	29%
Net	(22,077)	(1,280)	1,578	(6,451)	(10,271)	(13,384)	
Cash Balance			107,812	106,893			

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

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

This fund was established to track Federal Grants received for specific purposes outlined in each grant. The cash balance results from funds received from the grants along with impound towing fees. 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	September
Fund/Department Number	299	Date Updated	10/13/2015

	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	75,000	-	63,744	35,542	-	11,256	85%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	1,000	76	772	742	-	228	77%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	1,000	3,864	3,864	7,636	-	(2,864)	386%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	77,000	3,940	68,380	43,920	-	8,620	89%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	84,759	6,251	60,827	26,995	6,964	16,968	80%
Services	34,201	439	23,541	25,994	-	10,660	69%
Debt Service	-	-	-	-	-	-	0%
Capital	130,000	-	79,711	40,678	-	50,289	61%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	248,960	6,690	164,079	93,667	6,964	77,917	69%
Net	(171,960)	(2,750)	(95,699)	(49,747)	(6,964)	(69,297)	
Cash Balance			249,844	335,414			

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	September		
Fund/Department Number	404			Date Updated	10/13/2015		
	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	8,859,912	1,476,652	6,644,934	6,484,358	-	2,214,978	75%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	58,000	9,087	71,936	40,296	-	(13,936)	124%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	966,059	41,320	542,452	390,547	-	423,607	56%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	9,883,971	1,527,060	7,259,323	6,915,201	-	2,624,648	73%
Expenditures							
Personnel	427,077	25,782	242,899	-	-	184,178	57%
Supplies	1,384,804	63,821	639,073	913,556	16,824	728,907	47%
Services	8,159,164	653,872	3,916,051	2,977,838	1,286,303	2,956,810	64%
Debt Service	2,487,504	399,696	2,058,176	2,005,469	-	429,328	83%
Capital	1,701,822	-	28,788	116,275	914,895	758,139	55%
Transfers Out	1,500,000	375,000	1,125,000	550,000	-	375,000	75%
Total Expenditures	15,660,371	1,518,171	8,009,987	6,563,138	2,218,022	5,432,363	65%
Net	(5,776,400)	8,889	(750,664)	352,063	(2,218,022)	(2,807,714)	
Cash Balance			14,200,718	15,257,698			

Staffing			
Full Time	4.00	3.00	3.00
Part-Time /Seasonal/Temporary	-	-	-
Total	4.00	3.00	3.00

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	September
Fund/Department Number	408	Date Updated	10/15/2015

	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	8,981,877	1,496,980	6,736,408	6,597,616	-	2,245,469	75%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	504,660	-	504,660	354,660	-	-	100%
Interest Earnings	63,000	6,151	50,031	28,060	-	12,969	79%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	100	-	82	11,948	-	18	82%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	9,549,637	1,503,131	7,291,181	6,992,284	-	2,258,456	76%
Expenditures							
Personnel	-	-	-	298,127	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	1,869,044	289,941	1,162,038	1,120,263	362,496	344,510	82%
Debt Service	1,776,923	330,855	1,670,955	1,925,520	-	105,968	94%
Capital	4,000	-	3,200	185,964	800	-	100%
Transfers Out	6,483,782	955,160	4,862,837	3,353,290	-	1,620,945	75%
Total Expenditures	10,133,749	1,575,956	7,699,030	6,883,164	363,296	2,071,423	80%
Net	(584,112)	(72,825)	(407,849)	109,120	(363,296)	187,033	
Cash Balance			9,762,377	10,951,247			

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

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

In 2015, Code Enforcement personnel expense is fully paid out of Fund 600, therefore, no additional expenses will be incurred in 2015 related to Code in this fund. Transfers out relate to: Community Investment (\$1,967,638), Streets (\$1,853,000), Code Enforcement (\$2,033,776) and Animal Care & Control (\$629,368). Services include DTSB management costs, Chamber grants, and others. Due to delays at the County level, August EDIT distributions were received in September, therefore, September receipts are higher than normal.

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	September
Fund/Department Number	410	Date Updated	10/16/2015

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	860	83	439	76	-	421	51%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	1,039,576	787,604	1,039,452	-	-	124	100%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,040,436	787,687	1,039,891	76	-	545	100%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	438,203	-	146,068	-	-	292,136	33%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	438,203	-	146,068	-	-	292,136	33%
Net	602,233	787,687	893,823	76	-	(291,590)	
Cash Balance			921,489	27,664			

Staffing

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

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

This budget usually includes payments to the COIT Fund. These payments will not be made unless revenue generated in the fund (primarily from BDC collections) is actually received. New payments from the BDC 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	September		
Fund/Department Number	655			Date Updated	10/13/2015		
	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	429,000	36,623	328,550	327,018	-	100,450	77%
Interest Earnings	2,700	742	5,341	2,871	-	(2,641)	198%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	431,700	37,366	333,891	329,889	-	97,809	77%
Expenditures							
Personnel	64,081	12	1,501	1,531	-	62,580	2%
Supplies	6,000	-	-	-	-	6,000	0%
Services	36,058	9,530	29,777	27,342	-	6,281	83%
Debt Service	72,219	-	47,728	47,699	-	24,491	66%
Capital	-	-	-	-	-	-	0%
Transfers Out	350,000	350,000	350,000	-	-	-	100%
Total Expenditures	528,358	359,542	429,007	76,572	-	99,351	81%
Net	(96,658)	(322,177)	(95,116)	253,316	-	(1,542)	
Cash Balance			885,137	1,192,228			

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	September
Fund/Department Number	705	Date Updated	10/13/2015

	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	16	6	-	(6)	160%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	1,990	-	1,500	1,000	-	490	75%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	2,000	2	1,516	1,006	-	484	76%
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	546	1,006	-	(546)	
Cash Balance			3,865	2,318			

Staffing			
Full Time			
Part-Time /Seasonal/Temporary			
Total			

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

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

Explain Significant Spending on Capital Projects Below:

2015 City of South Bend Monthly Financial Report

Fund/Department Name	Football Hall of Fame Debt Service	Month	September				
Fund/Department Number	313	Date Updated	10/16/2015				
	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	1,177,620	-	501,785	271,788	-	675,835	43%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	96,436	4,256	74,708	86,937	-	21,728	77%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	50	-	41	-	-	9	82%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,274,106	4,256	576,534	358,725	-	697,572	45%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	1,272,000	-	1,272,000	1,270,500	-	-	100%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	1,272,000	-	1,272,000	1,270,500	-	-	100%
Net	2,106	4,256	(695,466)	(911,775)	-	697,572	
Cash Balance			(621,344)	(195,439)			

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	September				
Fund/Department Number	377	Date Updated	10/16/2015				
	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	747,750	44,865	524,772	447,704	-	222,978	70%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	5,600	174	2,167	1,642	-	3,433	39%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	60,661	-	56,233	66,710	-	4,428	93%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	814,011	45,039	583,171	516,055	-	230,840	72%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	855,603	-	855,603	865,545	-	1	100%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	855,603	-	855,603	865,545	-	1	100%
Net	(41,592)	45,039	(272,431)	(349,490)	-	230,839	
Cash Balance			323,661	492,567			

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

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

Effective January 1, 2013, this fund no longer collects hotel/motel tax allocations from St. Joseph County for payment to the Hall of Fame. 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	September				
Fund/Department Number	401	Date Updated	10/13/2015				
	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	15,000	41,853	41,853	13,526	-	(26,853)	279%
Interest Earnings	100	25	199	74	-	(99)	199%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	15,100	41,879	42,052	13,601	-	(26,952)	278%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	15,100	41,879	42,052	13,601	-	(26,952)	
Cash Balance			82,503	40,451			

Staffing

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

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

Fund 401 accounts for capital spending on Coveleski Stadium. This fund received \$41,853 in September from Four Winds Field as an attendance bonus per the City's contract with the team's owner.

Explain Significant Spending on Capital Projects Below:

2015 City of South Bend Monthly Financial Report

Fund/Department Name	Zoo Endowment			Month	September		
Fund/Department Number	403			Date Updated	10/13/2015		
	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	31	242	136	-	(42)	121%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	200	31	242	136	-	(42)	121%
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)	31	242	136	-	(49,042)	
Cash Balance			49,404	49,158			

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

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

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

Explain Significant Spending on Capital Projects Below:

2015 City of South Bend Monthly Financial Report

Fund/Department Name	Park Nonreverting Capital	Month	September				
Fund/Department Number	405	Date Updated	10/13/2015				

	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	34,000	3,115	7,426	7,481	-	26,574	22%
Interest Earnings	2,200	256	2,240	1,144	-	(40)	102%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	12,000	-	4,250	12,144	-	7,750	35%
Transfers In	95,500	-	-	-	-	95,500	0%
Total Revenue	143,700	3,371	13,915	20,768	-	129,785	10%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	67,273	576	33,541	50,075	6,448	27,283	59%
Services	50,660	-	9,772	19,232	660	40,228	21%
Debt Service	-	-	-	-	-	-	0%
Capital	75,000	-	22,499	95,000	-	52,501	30%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	192,933	576	65,812	164,307	7,108	120,012	38%
Net	(49,233)	2,795	(51,897)	(143,539)	(7,108)	9,772	
Cash Balance			469,267	429,352			

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	September				
Fund/Department Number	406	Date Updated	10/14/2015				
	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	450,000	-	237,380	235,215	-	212,620	53%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	90,191	4,349	57,888	53,995	-	32,303	64%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	2,500	248	2,238	1,804	-	262	90%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	854	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	542,691	4,597	297,506	291,868	-	245,185	55%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	542,691	56,546	530,664	530,664	-	12,027	98%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	542,691	56,546	530,664	530,664	-	12,027	98%
Net	-	(51,949)	(233,158)	(238,796)	-	233,158	
Cash Balance			348,093	547,003			

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

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

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

Explain Significant Spending on Capital Projects Below:

2015 City of South Bend Monthly Financial Report

Fund/Department Name	Cumulative Capital Improvement	Month	September
Fund/Department Number	407	Date Updated	10/14/2015

	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	397,000	-	267,652	273,553	-	129,348	67%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	850	93	677	165	-	173	80%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	25,200	25,000	25,000	25,000	-	200	99%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	423,050	25,093	293,329	298,718	-	129,721	69%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	367,875	-	367,875	369,000	-	-	100%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	367,875	-	367,875	369,000	-	-	100%
Net	55,175	25,093	(74,546)	(70,282)	-	129,721	-
Cash Balance			174,937	106,443			

Staffing

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

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

Revenue in this fund includes \$150,000 in hotel/motel taxes and \$247,000 in cigarette taxes from other units of government. The hotel/motel tax distribution is usually received in July or August and the cigarette tax allocation is usually received in June and December. In 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	September	
Fund/Department Number	412				Date Updated	10/13/2015	
	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	25,000	1,812	16,628	19,265	-	8,372	67%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	788,687	-	786,187	515,692	-	2,500	100%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	813,687	1,812	802,815	534,957	-	10,872	99%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	3,096,061	161,438	1,926,681	1,825,005	1,093,399	75,981	98%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	3,096,061	161,438	1,926,681	1,825,005	1,093,399	75,981	98%
Net	(2,282,374)	(159,626)	(1,123,866)	(1,290,047)	(1,093,399)	(65,108)	
Cash Balance			2,517,796	5,853,851			
Staffing							
Full Time	-	-	-				
Part-Time /Seasonal/Temporary	-	-	-				
Total	-	-	-				
Explain Significant Revenue, Expenditure and Staffing Changes/Variiances Below:							
<p>Initial funding for the Major Moves fund in the amount of \$12,823,151 was received from the State of Indiana on September 15, 2006, derived from the State lease of the I-80 toll road to a private company. This fund has been used in the past to provide seed money for economic development projects at Douglas Road, Eddy Street Commons, and the Triangle Development near Notre Dame. The amounts advanced for these projects are being repaid by the respective tax increment financing (TIF) funds as per formal amortization schedules. In August the fund received the second of two semi-annual payments on these loans, totaling \$418,156 in principal and interest. Balances due as of Sep 30 are \$635,520 from Fund 435 (Douglas Rd.) and \$4,436,193 from Fund 436 (River East Residential, f/k/a Northeast Residential). In August the Board of Public Works and the Redevelopment Commission approved a loan to the Parking Garages fund (Fund 601) which will commence in 2016 with the first of two loans of \$750,000 each. The second \$750,000 will be lent to the Parking Garages fund in 2017.</p>							
Explain Significant Spending on Capital Projects Below:							
<p>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 \$1.1 million encumbered comprises \$484K for the 2-way conversion of Main and Michigan/St. Joseph streets from Chippewa to LaSalle (the former IN-933), \$228K for the Marion St. roundabout, \$39K for the Western Ave. corridor sidewalks and striping, and \$61K for the Olive-Sample overpass. There remains a \$173K encumbrance for utility relocation for the US 31 construction on the south side of town; this encumbrance may be closed out soon.</p>							

2015 City of South Bend Monthly Financial Report

Fund/Department Name	Morris Performing Arts Center Capital	Month	September				
Fund/Department Number	416	Date Updated	10/8/2015				
	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	100,000	1,624	39,317	50,080	-	60,683	39%
Interest Earnings	1,500	319	2,539	1,330	-	(1,039)	169%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	101,500	1,943	41,856	51,410	-	59,644	41%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	30,210	-	20,997	6,054	2,028	7,185	76%
Services	40,038	681	21,839	8,765	10,459	7,740	81%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	70,248	681	42,836	14,819	12,487	14,925	79%
Net	31,252	1,261	(980)	36,591	(12,487)	44,719	
Cash Balance			514,441	493,401			

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	September				
Fund/Department Number	434	Date Updated	10/16/2015				
	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	450	34	266	228	-	184	59%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	450	34	266	228	-	184	59%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	462,206	-	-	-	-	462,206	0%
Debt Service	187,794	-	7,794	20,975	-	180,000	4%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	650,000	-	7,794	20,975	-	642,206	1%
Net	(649,550)	34	(7,528)	(20,746)	-	(642,022)	
Cash Balance			2,309	(11,209)			

Staffing

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

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

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

Explain Significant Spending on Capital Projects Below:

2015 City of South Bend Monthly Financial Report

Fund/Department Name	Palais Royale Historic Preservation	Month	September
Fund/Department Number	450	Date Updated	10/8/2015

	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	16,000	2,209	9,853	7,208	-	6,147	62%
Interest Earnings	150	44	327	156	-	(177)	218%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	16,150	2,253	10,180	7,363	-	5,970	63%
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	-	2,253	10,180	7,363	-	(10,180)	
Cash Balance			73,341	60,759			

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

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

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

Explain Significant Spending on Capital Projects Below:

No Capital spending in this fund.

2015 City of South Bend Monthly Financial Report

Fund/Department Name	Football Hall of Fame Capital	Month	September				
Fund/Department Number	677	Date Updated	10/15/2015				
	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	4,700	329	2,666	1,760	-	2,034	57%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	4,700	329	2,666	1,760	-	2,034	57%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	15,000	-	-	419	-	15,000	0%
Services	173,824	6,159	41,824	58,485	-	132,000	24%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	188,824	6,159	41,824	58,904	-	147,000	22%
Net	(184,124)	(5,829)	(39,158)	(57,144)	-	(144,966)	
Cash Balance			520,062	601,263			

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	September		
Fund/Department Number	287			Date Updated	10/15/2015		
	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	2,872,739	2,472,740	2,869,467	-	-	3,272	100%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	350	222	1,260	-	-	(910)	360%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	750,000	-	-	-	-	750,000	0%
Total Revenue	3,623,089	2,472,963	2,870,727	-	-	752,362	79%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	750,000	-	59,387	-	619,271	71,342	90%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	750,000	-	59,387	-	619,271	71,342	90%
Net	2,873,089	2,472,963	2,811,340	-	(619,271)	681,019	
Cash Balance			2,811,340	-			

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	September
Fund/Department Number	288			Date Updated	10/15/2015

	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	5,144,065	534,815	3,776,467	1,920,788	-	1,367,598	73%
Interest Earnings	18,000	28,887	15,889	13,047	-	2,111	88%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	17,000	1,600	17,449	18,863	-	(449)	103%
Transfers In	500,000	-	-	-	-	500,000	0%
Total Revenue	5,679,065	565,302	3,809,805	1,952,699	-	1,869,260	67%
Expenditures							
Personnel	4,840,253	317,807	2,236,559	-	-	2,603,694	46%
Supplies	292,000	28,224	250,241	151,553	4,055	37,704	87%
Services	375,337	4,497	124,728	255,804	10,382	240,227	36%
Debt Service	448,773	-	452,620	247,497	-	(3,847)	101%
Capital	149,003	-	149,003	3,019,603	-	-	100%
Transfers Out	750,000	-	-	1,000,000	-	750,000	0%
Total Expenditures	6,855,366	350,528	3,213,150	4,674,457	14,438	3,627,778	47%
Net	(1,176,301)	214,774	596,655	(2,721,758)	(14,438)	(1,758,518)	
Cash Balance			3,478,068	2,837,656			

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/Variations Below:

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

Explain Significant Spending on Capital Projects Below:

None

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Consolidated Building Fund			Month	September
Fund/Department Number	600			Date Updated	10/13/2015

	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	-	-	-	1,600	-	-	0%
Charges for Services	1,886,052	160,307	1,413,301	978,908	-	472,751	75%
Interest Earnings	5,900	1,216	5,026	1,077	-	874	85%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	100	-	52	-	-	48	52%
Other Income	21,817	2,639	27,733	2,150	-	(5,916)	127%
Transfers In	2,663,144	-	1,997,358	1,153,280	-	665,786	75%
Total Revenue	4,577,013	164,162	3,443,470	2,137,015	-	1,133,543	75%
Expenditures							
Personnel	2,454,138	176,283	1,665,848	1,377,406	-	788,290	68%
Supplies	166,483	8,984	85,284	107,798	25,047	56,152	66%
Services	1,513,250	35,754	638,224	775,607	520,476	354,550	77%
Debt Service	31,530	2,571	16,390	15,539	697	14,443	54%
Capital	40,000	-	-	-	-	40,000	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	4,205,401	223,591	2,405,746	2,276,349	546,219	1,253,436	70%
Net	371,612	(59,429)	1,037,724	(139,335)	(546,219)	(119,893)	
Cash Balance			1,772,493	13,247			

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/Variations Below:

This fund now comprises the Consolidated Building Department, Code Enforcement and Animal Control. Code and Animal Control are managed together but are run separately from the Building Department per Council's wishes. The \$2.6 million transfer is from the EDIT Fund to cover Code and Animal Control activities which, unlike the Consolidated Building Department, are not enterprises by nature.

Explain Significant Spending on Capital Projects Below:

2015 City of South Bend Monthly Financial Report

Fund/Department Name	Parking Garages			Month	September
Fund/Department Number	601			Date Updated	10/16/2015

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	1,039,525	66,011	729,533	718,698	-	309,992	70%
Interest Earnings	5,600	660	5,230	2,685	-	370	93%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	4	11	64,428	-	(11)	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,045,125	66,674	734,774	785,812	-	310,351	70%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	1,742,807	110,973	696,666	503,503	52,668	993,473	43%
Debt Service	-	-	-	-	-	-	0%
Capital	63,905	-	63,817	68,201	1,536	(1,448)	102%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	1,806,712	110,973	760,483	571,704	54,204	992,025	45%
Net	(761,587)	(44,299)	(25,709)	214,108	(54,204)	(681,674)	
Cash Balance			1,047,920	1,098,296			

Staffing

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

Explain Significant Revenue, Expenditure and Staffing Changes/Variations 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	September		
Fund/Department Number	610				Date Updated	10/12/2015		
	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	5,219,316	409,323	3,782,672	3,711,805	-	1,436,644	72%	
Interest Earnings	2,500	198	1,933	1,540	-	567	77%	
Bond Proceeds	-	-	-	-	-	-	0%	
Donations	-	-	-	-	-	-	0%	
Other Income	490,473	-	167,534	221,682	-	322,939	34%	
Transfers In	-	-	-	-	-	-	0%	
Total Revenue	5,712,289	409,521	3,952,138	3,935,027	-	1,760,151	69%	
Expenditures								
Personnel	1,731,390	128,870	1,221,839	1,280,371	1,100	508,451	71%	
Supplies	371,208	20,331	219,353	434,987	21,960	129,895	65%	
Services	2,965,654	250,336	2,111,162	2,092,885	109,322	745,170	75%	
Debt Service	52,800	4,769	34,450	-	-	18,350	65%	
Capital	-	-	-	-	-	-	0%	
Transfers Out	752,811	-	530,000	743,916	-	222,811	70%	
Total Expenditures	5,873,863	404,307	4,116,804	4,552,160	132,382	1,624,677	72%	
Net	(161,574)	5,214	(164,666)	(617,132)	(132,382)	135,474		
Cash Balance			249,118	182,995				

Staffing			
Full Time	25.20	21.20	
Part-Time /Seasonal/Temporary	8.00	8.00	
Total	33.20	29.20	-

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

This Enterprise Fund charges City residents a small monthly fee to pick up and dispose of their trash at area landfills and recycling centers. The operations of Solid Waste are totally funded by these user fees. Transfers out to Fund 611 for debt service payments are done on an as needed basis. While year to date operating expenses are within budget, revenues continue to come in below expected levels.

Explain Significant Spending on Capital Projects Below:

2015 City of South Bend Monthly Financial Report

Fund/Department Name	Solid Waste Capital	Month	September				
Fund/Department Number	611	Date Updated	10/5/2015				
	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	5	90	142	-	110	45%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	752,811	-	530,000	743,916	-	222,811	70%
Total Revenue	753,011	5	530,090	744,058	-	222,921	70%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	752,811	11,179	564,748	607,541	-	188,063	75%
Capital	-	-	-	171,182	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	752,811	11,179	564,748	778,723	-	188,063	75%
Net	200	(11,174)	(34,658)	(34,665)	-	34,858	
Cash Balance			542	83,776			

Staffing

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

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

The purpose of this fund is to pay for capital items, such as trash trucks, used in the day to day operations of Solid Waste. Other than a small amount of interest income, 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	September
Fund/Department Number	620	Date Updated	10.12.15

	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	14,638,403	1,253,455	10,606,136	10,770,659	-	4,032,267	72%
Interest Earnings	29,000	2,232	21,722	8,699	-	7,278	75%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	93,580	8,531	48,260	124,471	-	45,320	52%
Transfers In	19,500	4,380	28,239	13,690	-	(8,739)	145%
Total Revenue	14,780,483	1,268,599	10,704,356	10,917,518	-	4,076,127	72%
Expenditures							
Personnel	5,023,137	345,016	3,474,836	3,308,806	1,800	1,546,501	69%
Supplies	1,576,411	127,562	1,031,338	1,017,128	171,335	373,738	76%
Services	4,919,180	562,670	3,201,384	3,324,581	304,531	1,413,265	71%
Debt Service	18,789	1,217	6,072	3,882	1,230	11,487	39%
Capital	-	-	-	-	-	-	0%
Transfers Out	4,306,954	370,159	3,254,914	2,988,520	-	1,052,040	76%
Total Expenditures	15,844,471	1,406,623	10,968,544	10,642,917	478,896	4,397,031	72%
Net	(1,063,988)	(138,025)	(264,187)	274,601	(478,896)	(320,905)	
Cash Balance			3,947,117	3,729,249			

Staffing			
Full Time	70.20	67.20	
Part-Time /Seasonal/Temporary	3.00	1.00	
Total	73.20	68.20	-

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

The purpose of this fund is to account for all revenue and operational expense of the water utility. This fund provides the monies for debt service obligations, reserve requirements and revenue funded capital improvements through transfer of monies to other funds within the utility operations. The transfers in revenue is interest earnings from other funds which has been greater year to date than the previous year. Other income sources were more in 2014 because of scrap metal sales from retired water meters and from hydrant damage reimbursements. Total expenditures are slightly below budget target.

Explain Significant Spending on Capital Projects Below:

2015 City of South Bend Monthly Financial Report

Fund/Department Name	Water Works Capital	Month	September				
Fund/Department Number	622	Date Updated	10.12.15				
	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	10,000	1,819	14,948	9,773	-	(4,948)	149%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	10,000	1,819	14,948	9,773	-	(4,948)	149%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	3,600	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	838,893	40,828	262,273	144,261	18,188	558,432	33%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	838,893	40,828	262,273	147,861	18,188	558,432	33%
Net	(828,893)	(39,009)	(247,325)	(138,089)	(18,188)	(563,380)	
Cash Balance			2,877,956	3,393,637			

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. A Budget Transfer Form A will be submitted in Qtr 4 to adjust interest earnings revenue.

Explain Significant Spending on Capital Projects Below:

Chlorine Auto Emergency Shut Off System \$15,382 Trucks (4) & Backhoe (1) \$246,891
Encumb: Meter Reading Mobile Management Software (1) \$18,188

2015 City of South Bend Monthly Financial Report

Fund/Department Name	Water Works Bond Capital	Month	September				
Fund/Department Number	623	Date Updated	10.12.15				
	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	545	-	544	1,566	-	1	100%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	545	-	544	1,566	-	1	100%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	86,514	-	86,470	137,762	-	44	100%
Services	36,871	-	36,843	42,103	-	28	100%
Debt Service	-	-	-	-	-	-	0%
Capital	59,600	-	59,529	374,711	-	71	100%
Transfers Out	245	-	240	-	-	5	98%
Total Expenditures	183,230	-	183,082	554,576	-	148	100%
Net	(182,685)	-	(182,539)	(553,011)	-	(146)	
Cash Balance			-	259,620			

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

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

The purpose of this fund is to segregate the use of bond proceeds that are applied to the acquisition, construction and installation of certain additions, extension and improvements. Revenue bonds were issued in June 2012 with an aggregate principal of \$8,300,000. The bond cash proceeds were fully expended as of July 14, 2015.

Explain Significant Spending on Capital Projects Below:

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

2015 City of South Bend Monthly Financial Report

Fund/Department Name	Water Works Customer Deposit	Month	September
Fund/Department Number	624	Date Updated	10.12.15

	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	6,000	934	7,325	4,046	-	(1,325)	122%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	40	-	-	0%
Total Revenue	6,000	934	7,325	4,086	-	(1,325)	122%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	6,000	934	6,470	4,046	-	(470)	108%
Total Expenditures	6,000	934	6,470	4,046	-	(470)	108%
Net	-	0	855	40	-	(855)	
Cash Balance			1,506,527	1,472,546			

Staffing

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

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

The purpose of this fund is to retain security deposits collected from customers when establishing new service. Upon termination of service, these deposits are released and credited against final bills. A Budget Transfer Form A will be submitted to adjust interest earnings revenue. Also, a Budget Transfer Form B will be submitted in Qtr 4 adjusting earnings transfer out expenditure budget.

Explain Significant Spending on Capital Projects Below:

2015 City of South Bend Monthly Financial Report

Fund/Department Name	Water Works Sinking	Month	September
Fund/Department Number	625	Date Updated	10.12.15

	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	5,000	614	3,362	1,710	-	1,638	67%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	2,045,078	170,275	1,532,715	1,537,290	-	512,363	75%
Total Revenue	2,050,078	170,889	1,536,078	1,539,000	-	514,000	75%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	2,045,078	-	366,223	384,620	-	1,678,855	18%
Capital	-	-	-	-	-	-	0%
Transfers Out	5,000	614	3,360	1,710	-	1,640	67%
Total Expenditures	2,050,078	614	369,582	386,330	-	1,680,496	18%
Net	-	170,275	1,166,495	1,152,670	-	(1,166,495)	
Cash Balance			1,171,151	1,158,007			

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	September
Fund/Department Number	626	Date Updated	10.12.15

	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	9,500	1,005	4,793	4,348	-	4,707	50%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	76,542	-	-	0%
Total Revenue	9,500	1,005	4,793	80,890	-	4,707	50%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	14,500	1,438	8,811	-	-	5,689	61%
Total Expenditures	14,500	1,438	8,811	-	-	5,689	61%
Net	(5,000)	(433)	(4,018)	80,890	-	(982)	
Cash Balance			1,642,659	1,646,566			

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.

Explain Significant Spending on Capital Projects Below:

2015 City of South Bend Monthly Financial Report

Fund/Department Name	Water Works Reserve Operations & Maintenance			Month	September		
Fund/Department Number	629			Date Updated	10.12.15		
	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	8,500	1,394	10,801	5,731	-	(2,301)	127%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	154,249	-	150,228	53,507	-	4,021	97%
Total Revenue	162,749	1,394	161,029	59,238	-	1,720	99%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	8,500	1,394	9,598	5,731	-	(1,098)	113%
Total Expenditures	8,500	1,394	9,598	5,731	-	(1,098)	113%
Net	154,249	0	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. Investment earnings are greater than anticipated. Current year transfer in revenue is for policy compliance purposes.

Explain Significant Spending on Capital Projects Below:

2015 City of South Bend Monthly Financial Report

Fund/Department Name	Sewer Repair Insurance	Month	September				
Fund/Department Number	640	Date Updated	10/13/2015				
	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	551,200	49,144	452,585	435,949	-	98,615	82%
Interest Earnings	3,600	1,000	7,601	3,949	-	(4,001)	211%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	554,800	50,144	460,186	439,898	-	94,614	83%
Expenditures							
Personnel	206,842	11,408	119,982	127,018	-	86,860	58%
Supplies	28,603	1,162	14,535	11,624	30,381	(16,313)	157%
Services	281,802	5,287	188,260	172,476	-	93,542	67%
Debt Service	28,456	-	14,218	14,218	-	14,238	50%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	545,703	17,856	336,995	325,335	30,381	178,327	67%
Net	9,097	32,287	123,191	114,563	(30,381)	(83,713)	
Cash Balance			1,630,782	1,476,963			

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

Explain Significant Revenue, Expenditure and Staffing Changes/Variations 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	September				
Fund/Department Number	641	Date Updated	10/12/2015				
	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	35,209,467	3,202,027	26,709,868	24,989,770	-	8,499,599	76%
Interest Earnings	22,000	4,638	42,112	15,711	-	(20,112)	191%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	92,100	844	71,987	76,561	-	20,113	78%
Transfers In	15,000	2,294	15,764	9,425	-	(764)	105%
Total Revenue	35,338,567	3,209,804	26,839,731	25,091,467	-	8,498,836	76%
Expenditures							
Personnel	7,402,560	447,709	4,850,318	5,033,730	-	2,552,242	66%
Supplies	2,154,745	92,909	864,340	1,179,732	173,664	1,116,740	48%
Services	13,678,782	974,680	7,794,302	7,593,648	1,462,744	4,421,736	68%
Debt Service	585,187	1,033	326,913	298,489	8,500	249,774	57%
Capital	-	-	-	-	-	-	0%
Transfers Out	14,875,700	773,536	15,217,912	11,104,235	-	(342,212)	102%
Total Expenditures	38,696,974	2,289,867	29,053,786	25,209,834	1,644,908	7,998,280	79%
Net	(3,358,407)	919,936	(2,214,056)	(118,367)	(1,644,908)	500,557	
Cash Balance			6,678,513	7,051,981			

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

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. Extra transfers out to Capital Fund 642 to help fund upcoming projects at the Wastewater Plant overdrafted that budget line. All other operating expense categories are falling within budgeted range.

Explain Significant Spending on Capital Projects Below:

Capital spending for Sewage works is shown in Fund 642.

2015 City of South Bend Monthly Financial Report

Fund/Department Name	Sewage Works Capital	Month	September				
Fund/Department Number	642	Date Updated	10/9/2015				
	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	39,000	4,805	25,970	14,386	-	13,030	67%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	5,359,000	-	8,000,000	4,000,000	-	(2,641,000)	149%
Total Revenue	5,398,000	4,805	8,025,970	4,014,386	-	(2,627,970)	149%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	37,896	-	37,895	76,937	-	1	100%
Debt Service	-	-	-	-	-	-	0%
Capital	9,533,814	216,845	2,188,072	3,332,156	4,220,584	3,125,157	67%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	9,571,710	216,845	2,225,967	3,409,093	4,220,584	3,125,158	67%
Net	(4,173,710)	(212,040)	5,800,003	605,293	(4,220,584)	(5,753,129)	
Cash Balance			9,551,725	4,649,859			

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, and replacement vehicles and equipment.

Explain Significant Spending on Capital Projects Below:

Year to Date totals spent include: Wastewater Treatment Plant Primary Clarifier rehab \$1,267,627, East Gate Lift Station \$364,307, Wastewater Plant vehicles & equipment \$53,959, Sewer Dept vehicles & equipment \$526,851.

2015 City of South Bend Monthly Financial Report

Fund/Department Name	Sewage Works Reserve Operations & Maint.	Month	September
Fund/Department Number	643	Date Updated	10/2/2015

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	15,000	2,294	17,739	9,425	-	(2,739)	118%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	256,612	-	256,086	129,964	-	526	100%
Total Revenue	271,612	2,294	273,825	139,389	-	(2,213)	101%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	15,000	2,294	15,764	9,425	-	(764)	105%
Total Expenditures	15,000	2,294	15,764	9,425	-	(764)	105%
Net	256,612	-	258,061	129,964	-	(1,449)	
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 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	September
Fund/Department Number	647	Date Updated	10/2/2015

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

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

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

This 2007 Bond is fully spent.

Explain Significant Spending on Capital Projects Below:

2015 City of South Bend Monthly Financial Report

Fund/Department Name	Sewage Sinking	Month	September
Fund/Department Number	649	Date Updated	10/2/2015

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	7,000	3,211	15,897	8,568	-	(8,897)	227%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	9,281,088	773,536	6,961,826	6,974,271	-	2,319,262	75%
Total Revenue	9,288,088	776,748	6,977,724	6,982,839	-	2,310,365	75%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	4,000	-	3,300	3,200	-	700	83%
Debt Service	9,279,609	-	1,589,361	1,672,252	-	7,690,248	17%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	9,283,609	-	1,592,661	1,675,452	-	7,690,948	17%
Net	4,479	776,748	5,385,062	5,307,387	-	(5,380,583)	
Cash Balance			6,175,399	6,090,194			

Staffing

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

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

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

Explain Significant Spending on Capital Projects Below:

2015 City of South Bend Monthly Financial Report

Fund/Department Name	Sewage Debt Service Reserve	Month	September
Fund/Department Number	653	Date Updated	10/2/2015

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
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/Variations Below:

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

Explain Significant Spending on Capital Projects Below:

2015 City of South Bend Monthly Financial Report

Fund/Department Name	Sewer Bond 2010	Month	September
Fund/Department Number	658	Date Updated	10/14/2015

	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	-	-	-	6	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	-	-	-	6	-	-	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	924	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	2	-	-	(2)	0%
Total Expenditures	-	-	2	924	-	(2)	0%
Net	-	-	(2)	(918)	-	2	
Cash Balance			-	1,297			

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

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

This 2010 bond has been fully spent.

Explain Significant Spending on Capital Projects Below:

2015 City of South Bend Monthly Financial Report

Fund/Department Name	Sewer Bond 2011	Month	September
Fund/Department Number	659	Date Updated	10/5/2015

	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	323	4,163	18,157	-	1,837	69%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	6,000	323	4,163	18,157	-	1,837	69%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	323,670	-	8,064	2,584	9,606	306,001	5%
Debt Service	-	-	-	-	-	-	0%
Capital	3,388,168	-	1,077,545	3,486,945	442,920	1,867,703	45%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	3,711,838	-	1,085,608	3,489,529	452,526	2,173,704	41%
Net	(3,705,838)	323	(1,081,446)	(3,471,372)	(452,526)	(2,171,866)	
Cash Balance			517,940	4,377,127			

Staffing

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

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

This Sewage Works Revenue Bond closed in October of 2011. 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	September	
Fund/Department Number	661	Date Updated	10/5/2015	

	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	40,000	9,630	79,763	49,652	-	(39,763)	199%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	5	-	-	(5)	0%
Total Revenue	40,000	9,630	79,767	49,652	-	(39,767)	199%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	1,000,000	912	912	-	-	999,088	0%
Debt Service	-	-	-	-	-	-	0%
Capital	15,624,275	317,843	2,069,782	867,279	11,011,868	2,542,625	84%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	16,624,275	318,755	2,070,694	867,279	11,011,868	3,541,713	79%
Net	(16,584,275)	(309,126)	(1,990,927)	(817,628)	(11,011,868)	(3,581,480)	
Cash Balance			14,829,250	17,481,399			

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 \$194,503, Fairfax Sewer \$70,022, East Bank Sewer Separation-Phase 5 \$453,398, Sewer Sensory Control Network \$177,819, Southwood Sewer Separation \$18,891, Wastewater Treatment Plant Grit/Screening Improvements \$111,491, Secondary Clarifier Modifications \$342,842, CSO LTCP re-look \$678,129, and misc other \$2,070.

2015 City of South Bend Monthly Financial Report

Fund/Department Name	2013A Cost of Issuance Fund	Month	September
Fund/Department Number	664	Date Updated	10/12/2015

	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	50	3	22	12	-	28	44%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	50	3	22	12	-	28	44%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	50	3	22	12	-	28	44%
Cash Balance			4,502	4,480			

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

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

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

Explain Significant Spending on Capital Projects Below:

2015 City of South Bend Monthly Financial Report

Fund/Department Name	Century Center			Month	September		
Fund/Department Number	670			Date Updated	10/15/2015		
	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	1,313,450	-	1,313,450	1,313,450	-	-	100%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	2,490,815	201,749	1,661,787	1,825,474	-	829,028	67%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	15,000	-	-	43,152	-	15,000	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	3,819,265	201,749	2,975,237	3,182,076	-	844,028	78%
Expenditures							
Personnel	2,505,817	168,262	1,551,522	1,583,876	-	954,295	62%
Supplies	496,646	41,076	423,874	370,712	-	72,772	85%
Services	1,286,148	113,599	997,176	911,210	-	288,972	78%
Debt Service	-	-	-	-	-	-	0%
Capital	243,951	-	-	-	-	243,951	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	4,532,562	322,937	2,972,572	2,865,798	-	1,559,990	66%
Net	(713,297)	(121,188)	2,665	316,278	-	(715,962)	
Cash Balance			1,392,813	1,046,086			

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. Although charges for services are down, personnel expenditures are also down as they are controlling their costs. Also, charges for services will likely stay low as the Century Center is going to begin many energy savings construction projects which is putting many of their rooms out of inventory for months at a time. However, the energy savings and their efforts to become more "green" will likely help attract future business.

Explain Significant Spending on Capital Projects Below:

2015 City of South Bend Monthly Financial Report

Fund/Department Name	Century Center Capital	Month	September	
Fund/Department Number	671	Date Updated	10/15/2015	

	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	181	547	257	-	(47)	109%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	500	181	547	257	-	(47)	109%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	53,356	-	41,156	-	-	12,200	77%
Services	192,000	-	192,735	-	-	(735)	100%
Debt Service	-	-	-	-	-	-	0%
Capital	310,300	-	54,630	339,363	-	255,670	18%
Transfers Out	50,000	-	50,000	-	-	-	100%
Total Expenditures	605,656	-	338,521	339,363	-	267,135	56%
Net	(605,156)	181	(337,974)	(339,106)	-	(267,182)	
Cash Balance			1,080,688	1,418,591			

Staffing

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

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

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

Explain Significant Spending on Capital Projects Below:

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

2015 City of South Bend Monthly Financial Report

Fund/Department Name	Century Center Energy Conservation Debt Svc	Month	September
Fund/Department Number	672	Date Updated	10/15/2015

	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	-	8	19	-	-	(19)	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	50,000	-	50,000	-	-	-	100%
Total Revenue	50,000	8	50,019	-	-	(19)	100%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	50,000	8	50,019	-	-	(19)	
Cash Balance			50,019	-			

Staffing

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

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

A Qualified Energy Conservation Bond was taken out in May 2015. The \$50,000 was transferred from the capital fund to set up the fund for future bond payments.

Explain Significant Spending on Capital Projects Below:

2015 City of South Bend Monthly Financial Report

Fund/Department Name	Central Services				Month	September		
Fund/Department Number	222				Date Updated	10/12/2015		
	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	29,167	-	-	-	-	29,167	0%	
Charges for Services	8,069,157	659,139	5,576,969	5,354,561	-	2,492,188	69%	
Interest Earnings	3,400	813	6,118	3,193	-	(2,718)	180%	
Bond Proceeds	-	-	-	-	-	-	0%	
Donations	-	-	-	-	-	-	0%	
Other Income	78,627	11,774	92,383	126,436	-	(13,756)	117%	
Transfers In	-	-	-	-	-	-	0%	
Total Revenue	8,180,351	671,725	5,675,470	5,484,190	-	2,504,881	69%	
Expenditures								
Personnel	3,099,267	199,850	1,996,149	1,980,989	150	1,102,969	64%	
Supplies	167,428	48,238	112,402	110,996	12,883	42,143	75%	
Services	4,640,552	352,984	3,323,237	3,298,047	457,907	859,408	81%	
Debt Service	9,155	649	4,106	-	-	5,049	45%	
Capital	141,157	-	120,000	-	20,857	300	100%	
Transfers Out	271,850	-	-	-	-	271,850	0%	
Total Expenditures	8,329,409	601,722	5,555,894	5,390,033	491,797	2,281,719	73%	
Net	(149,058)	70,004	119,576	94,158	(491,797)	223,163		
Cash Balance			1,671,816	1,515,433				

Staffing			
Full Time	42.00	39.00	39.00
Part-Time /Seasonal/Temporary	5.00	5.00	5.00
Total	47.00	44.00	44.00

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

The Central Services Division consists of six cost centers that provide a variety of services to other city departments, along with several local county, state and federal agencies. In Sept we had 1,458 vehicle repairs. Average Fuel prices for September is \$1.80 for Unleaded and \$2.00 for Diesel. Budgeted amount per gallon is \$3.45.

Sustainability Office onboarded an intern half-way through the month, and a volunteer and began rolling out City facility recycling. The Office hosted the first WorkSmart employee engagement meeting and provided refreshments for that group.

Explain Significant Spending on Capital Projects Below:

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

2015 City of South Bend Monthly Financial Report

Fund/Department Name	Central Services Capital	Month	September
Fund/Department Number	224	Date Updated	10/12/2015

	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	-	-	-	-	-	-	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	-	-	-	-	29,190	(29,190)	0%
Services	-	-	-	-	8,950	(8,950)	0%
Debt Service	-	-	-	-	-	-	0%
Capital	271,850	28,196	28,196	-	-	243,654	10%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	271,850	28,196	28,196	-	38,140	205,514	24%
Net	-	(28,196)	(28,196)	-	(38,140)	66,336	-
Cash Balance	-	-	(28,196)	-	-	-	-

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	September		
Fund/Department Number	226			Date Updated	10/14/2015		
	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	1,222,727	99,293	914,471	2,144,789	-	308,256	75%
Interest Earnings	20,500	2,755	25,346	14,218	-	(4,846)	124%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	19,375	-	2,375	47,667	-	17,000	12%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,262,602	102,048	942,192	2,206,674	-	320,410	75%
Expenditures							
Personnel	314,491	15,193	167,505	137,069	-	146,986	53%
Supplies	36,189	1,457	26,342	10,498	1,215	8,632	76%
Services	2,706,111	81,378	1,999,174	1,836,446	15,940	690,997	74%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	3,056,791	98,028	2,193,021	1,984,012	17,155	846,615	72%
Net	(1,794,189)	4,020	(1,250,829)	222,661	(17,155)	(526,205)	
Cash Balance			4,429,245	5,408,159			

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

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

This fund handles operations relating to business insurance and claims: property, liability, workers compensation, etc. and the operation of the safety and risk department. Position vacancy, due to retirement, remains unfilled.

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	September
Fund/Department Number	278	Date Updated	10/13/2015

	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	61,100	4,510	45,990	47,070	-	15,110	75%
Interest Earnings	2,000	371	2,726	1,361	-	(726)	136%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	61,100	4,510	45,990	46,962	-	15,110	75%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	124,200	9,391	94,706	95,393	-	29,494	76%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	61,100	-	-	-	-	61,100	0%
Services	10,000	-	1,086	-	-	8,914	11%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	71,100	-	1,086	-	-	70,014	2%
Net	53,100	9,391	93,620	95,393	-	(40,520)	
Cash Balance			609,632	548,346			

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

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

This fund charges police officers for liability insurance and gasoline costs for take home police vehicles. The cash reserve in this fund has increased in recent years and is expected to increase during 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	September		
Fund/Department Number	711			Date Updated	9/14/2015		
	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	16,315,000	1,174,090	10,825,525	9,661,141	-	5,489,475	66%
Interest Earnings	23,345	2,983	22,811	15,128	-	534	98%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	19,425	-	19,399	206,062	-	26	100%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	16,357,770	1,177,072	10,867,735	9,882,331	-	5,490,035	66%
Expenditures							
Personnel	4,326	1	7	-	-	4,319	0%
Supplies	21,875	950	8,989	32,676	6,421	6,465	70%
Services	844,520	52,917	546,995	475,913	127,821	169,704	80%
Insurance	15,826,214	1,227,486	9,892,254	10,506,733	15,356	5,918,604	63%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	16,696,935	1,281,353	10,448,245	11,015,322	149,597	6,099,092	63%
Net	(339,165)	(104,281)	419,489	(1,132,991)	(149,597)	(609,057)	
Cash Balance			4,476,476	4,528,456			

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. Claim costs (part of "Insurance" above) are typically lower in the early part of the year, but this is attributable to employees still meeting their deductible, so less is paid by the City. We should expect this to trend upwards as the year progresses.

Explain Significant Spending on Capital Projects Below:

None

2015 City of South Bend Monthly Financial Report

Fund/Department Name	Unemployment Compensation	Month	September
Fund/Department Number	713	Date Updated	10/14/2015

	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	112,996	8,473	76,260	76,773	-	36,736	67%
Interest Earnings	1,550	155	1,191	676	-	359	77%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	114,546	8,628	77,451	77,449	-	37,095	68%
Expenditures							
Personnel	200,000	4,251	52,313	105,985	-	147,687	26%
Supplies	-	-	-	-	-	-	0%
Services	26,796	566	13,897	5,418	11,000	1,899	93%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	226,796	4,817	66,210	111,403	11,000	149,586	34%
Net	(112,250)	3,811	11,241	(33,954)	(11,000)	(112,491)	
Cash Balance			252,413	226,076			

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	September				
Fund/Department Number	701	Date Updated	10/14/2015				
	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	5,036,025	2,521,013	5,039,025	5,129,098	-	(3,000)	100%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	4,500	-	1,010	993	-	3,490	22%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	4,000	26	6,411	-	-	(2,411)	160%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	5,044,525	2,521,039	5,046,446	5,130,091	-	(1,921)	100%
Expenditures							
Personnel	5,661,579	423,186	3,916,202	4,112,977	-	1,745,377	69%
Supplies	200	-	-	-	-	200	0%
Services	4,800	83	725	591	-	4,075	15%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	5,666,579	423,269	3,916,928	4,113,568	-	1,749,651	69%
Net	(622,054)	2,097,769	1,129,518	1,016,523	-	(1,751,572)	
Cash Balance			1,768,822	1,954,623			

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 July 1 and again by October 1, 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	September		
Fund/Department Number	702			Date Updated	10/12/2015		
	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	6,375,359	3,190,680	6,378,359	6,111,865	-	(3,000)	100%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	6,000	313	2,096	2,230	-	3,904	35%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	4,000	-	62	4,122	-	3,938	2%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	6,385,359	3,190,993	6,380,517	6,118,217	-	4,842	100%
Expenditures							
Personnel	6,827,035	526,358	4,773,808	5,085,862	-	2,053,227	70%
Supplies	800	-	-	151	-	800	0%
Services	4,400	98	3,698	617	-	702	84%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	6,832,235	526,456	4,777,506	5,086,630	-	2,054,729	70%
Net	(446,876)	2,664,537	1,603,011	1,031,587	-	(2,049,887)	
Cash Balance			2,713,783	2,740,245			

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

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

The Police Pension fund receives pension relief distributions from the State of Indiana to reimburse the City for pension costs paid and reported in the previous fiscal year. For 2016, the payments are expected to be \$3,062,500 by July 1 and again by October 1, totaling \$6,125,000.

Explain Significant Spending on Capital Projects Below:

No capital expenditures are paid from this fund.

2015 City of South Bend Monthly Financial Report

Fund/Department Name	City Cemetery	Month	September
Fund/Department Number	730	Date Updated	10/13/2015

	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	150	18	140	99	-	10	93%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	150	18	140	99	-	10	93%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	20,000	-	-	8,658	-	20,000	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	20,000	-	-	8,658	-	20,000	0%
Net	(19,850)	18	140	(8,558)	-	(19,990)	
Cash Balance			28,518	28,376			

Staffing

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

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

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

Explain Significant Spending on Capital Projects Below:

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

2015 City of South Bend Monthly Financial Report

Fund/Department Name	River West Development Area (Airport TIF)	Month	September				
Fund/Department Number	324	Date Updated	10/16/2015				
	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	16,433,274	-	9,396,168	7,521,012	-	7,037,106	57%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	490,500	-	292,000	-	-	198,500	60%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	18,000	-	14,061	92,430	-	3,939	78%
Interest Earnings	262,096	23,911	185,099	68,018	-	76,997	71%
Bond Proceeds	-	-	-	101,267	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	2,985,336	24,447	1,763,869	11,186	-	1,221,467	59%
Transfers In	4,993,040	1,731	4,983,817	2,877	-	9,223	100%
Total Revenue	25,182,246	50,088	16,635,014	7,796,790	-	8,547,232	66%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	6,272,540	66,664	2,519,691	3,172,592	1,125,709	2,627,140	58%
Debt Service	6,467,955	(392,750)	5,831,277	2,665,453	-	636,678	90%
Capital	34,970,102	1,375,001	6,777,432	47,284	10,017,118	18,175,552	48%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	47,710,597	1,048,914	15,128,399	5,885,328	11,142,827	21,439,370	55%
Net	(22,528,351)	(998,827)	1,506,614	1,911,462	(11,142,827)	(12,892,138)	
Cash Balance			32,838,714	26,931,592			

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 boundary, this area now includes the former Central Medical District (Fund 426) and a portion of South Bend Central Development Area (Fund 420). The appropriate 2015 budgets, revenues and expenses for these funds have been transferred into this fund.

Explain Significant Spending on Capital Projects Below:

Major projects carried out/started in 2014 were: Renaissance District Phase II; the Studebaker/Oliver Project; and continued Ignition Park South & East acquisitions. In 2015, the major projects thus far approved are: the Ameriplex lease, Bartlett Roundabout, Ignition Park infrastructure and Multi-tenant building, LaSalle Hotel, ND/GE Turbo Project, Nello, Noble Energy, Western Avenue Improvements, Patel Hotel, and Studebaker Environmental. Major project expenditures (other than debt service) to date have been made on: Nello (about \$2.1M); Noble Energy (about \$1.4M) and Renaissance District (about \$1.4M).

2015 City of South Bend Monthly Financial Report

Fund/Department Name	Tax Incremental Financing (TIF) - Downtown	Month	September
Fund/Department Number	420	Date Updated	10/16/2015

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	2,485,266	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	200,000	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	28,526	-	-	0%
Interest Earnings	-	-	-	30,387	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	199,859	-	-	0%
Transfers In	-	-	-	4,807	-	-	0%
Total Revenue	-	-	-	2,948,844	-	-	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	333,310	-	-	0%
Debt Service	-	-	-	2,772,964	-	-	0%
Capital	-	-	-	15,640	-	-	0%
Transfers Out	4,088,473	-	4,088,473	-	-	0	100%
Total Expenditures	4,088,473	-	4,088,473	3,121,914	-	0	100%
Net	(4,088,473)	-	(4,088,473)	(173,070)	-	(0)	
Cash Balance			-	2,431,404			

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

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

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

Explain Significant Spending on Capital Projects Below:

2015 City of South Bend Monthly Financial Report

Fund/Department Name	TIF - West Washington	Month	September
Fund/Department Number	422	Date Updated	10/16/2015

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	420,000	-	195,866	304,152	-	224,134	47%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	9,800	852	5,962	1,908	-	3,839	61%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	429,800	852	201,827	306,061	-	227,973	47%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	30,600	-	30,294	679	3,366	(3,060)	110%
Debt Service	-	-	-	-	-	-	0%
Capital	730,300	-	-	-	-	730,300	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	760,900	-	30,294	679	3,366	727,240	4%
Net	(331,100)	852	171,533	305,381	(3,366)	(499,267)	
Cash Balance			1,367,282	918,344			

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	September
Fund/Department Number	425	Date Updated	10/16/2015

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	1,300	103	716	248	-	584	55%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	189,123	19,542	125,688	118,241	-	63,435	66%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	190,423	19,644	126,405	118,489	-	64,018	66%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	8,250	98	4,595	3,692	-	3,655	56%
Services	146,466	3,009	81,769	75,563	-	64,697	56%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	16,536	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	154,716	3,107	86,364	95,791	-	68,352	56%
Net	35,707	16,537	40,041	22,697	-	(4,334)	
Cash Balance			212,567	155,764			

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

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

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

Explain Significant Spending on Capital Projects Below:

2015 City of South Bend Monthly Financial Report

Fund/Department Name	TIF - Central Medical Service Area	Month	September
Fund/Department Number	426	Date Updated	10/16/2015

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	459,659	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	7,069	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	-	-	-	466,728	-	-	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	1,543,685	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	237,889	-	-	0%
Transfers Out	2,294,533	-	2,294,533	-	-	0	100%
Total Expenditures	2,294,533	-	2,294,533	1,781,573	-	0	100%
Net	(2,294,533)	-	(2,294,533)	(1,314,845)	-	(0)	
Cash Balance			-	1,917,567			

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

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

In 2015 Central Medical Service Area is eliminated and all funds 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	September				
Fund/Department Number	429	Date Updated	10/16/2015				
	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	2,342,330	-	1,391,012	808,184	-	951,318	59%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	37,000	4,512	29,173	8,915	-	7,827	79%
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	4,512	2,870,507	817,099	-	959,146	75%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	126,044	-	62,717	5,909	54,372	8,955	93%
Debt Service	-	-	-	-	-	-	0%
Capital	7,113,480	-	142,989	-	177,524	6,792,967	5%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	7,239,524	-	205,706	5,909	231,896	6,801,922	6%
Net	(3,409,871)	4,512	2,664,802	811,190	(231,896)	(5,842,777)	
Cash Balance			7,221,282	3,819,980			

Staffing

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

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

TIF projects vary widely from year to year and will not show much trend when reviewing expenditures with prior year. 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	September				
Fund/Department Number	430	Date Updated	10/16/2015				
	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	2,400,000	-	1,298,974	1,268,946	-	1,101,026	54%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	35,750	3,395	23,364	9,807	-	12,386	65%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	2,435,750	3,395	1,322,339	1,278,754	-	1,113,411	54%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	669,885	16,834	318,409	158,016	331,579	19,898	97%
Debt Service	-	-	-	-	-	-	0%
Capital	2,172,650	59,640	637,919	407,817	49,755	1,484,976	32%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	2,842,535	76,474	956,328	565,833	381,333	1,504,874	47%
Net	(406,785)	(73,079)	366,011	712,921	(381,333)	(391,462)	
Cash Balance			5,323,302	4,152,569			

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

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

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

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	September				
Fund/Department Number	435	Date Updated	10/15/2015				
	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	-	163,944	160,947	-	156,056	51%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	750	38	509	646	-	241	68%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	256	-	-	(256)	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	320,750	38	164,709	161,593	-	156,041	51%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	4,200	-	-	160	4,200	-	100%
Debt Service	341,189	-	341,187	395,461	-	2	100%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	345,389	-	341,187	395,621	4,200	2	100%
Net	(24,639)	38	(176,478)	(234,029)	(4,200)	156,039	
Cash Balance			44,952	60,572			

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	September
Fund/Department Number	436	Date Updated	10/16/2015

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	2,599,000	-	1,663,572	1,382,498	-	935,428	64%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	211,000	-	210,999	-	-	1	100%
Interest Earnings	5,000	-	1,571	3,106	-	3,429	31%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	2,815,000	-	1,876,143	1,385,605	-	938,857	67%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	3,425,632	-	3,425,628	3,362,307	-	4	100%
Capital	-	-	-	214,573	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	3,425,632	-	3,425,628	3,576,880	-	4	100%
Net	(610,632)	-	(1,549,485)	(2,191,275)	-	938,853	
Cash Balance			156,018	362,803			

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 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	September
Fund/Department Number	433	Date Updated	10/16/2015

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	252	6	50	44	-	202	20%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	252	6	50	44	-	202	20%
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	50	(15,659)	-	(5,798)	
Cash Balance			10,140	10,089			

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

Explain Significant Revenue, Expenditure and Staffing Changes/Variiances 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	September
Fund/Department Number	439	Date Updated	10/16/2015

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	33,904	2,127	22,575	10,208	-	11,329	67%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	33,904	2,127	22,575	10,208	-	11,329	67%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	(64)	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	5,000,000	64	1,793,668	-	1,813,711	1,392,621	72%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	5,000,000	-	1,793,668	-	1,813,711	1,392,621	72%
Net	(4,966,096)	2,127	(1,771,093)	10,208	(1,813,711)	(1,381,293)	
Cash Balance			3,249,468	3,692,804			

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	September
Fund/Department Number	454	Date Updated	10/16/2015

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	2,800	236	1,858	1,043	-	942	66%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	2,800	236	1,858	1,043	-	942	66%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	2,800	236	1,858	1,043	-	942	
Cash Balance			379,299	377,415			

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	September
Fund/Department Number	619	Date Updated	10/16/2015

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	119,799	-	119,297	1,439,649	-	502	100%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	119,799	-	119,297	1,439,649	-	502	100%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	181,905	-	181,484	1,248,883	-	421	100%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	19,744	-	19,744	-	-	0	100%
Total Expenditures	201,649	-	201,228	1,248,883	-	421	100%
Net	(81,850)	-	(81,931)	190,766	-	81	
Cash Balance			-	276,234			

Staffing

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

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

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

Explain Significant Spending on Capital Projects Below:

Equipment payments

2015 City of South Bend Monthly Financial Report

Fund/Department Name	Redevelopment Bond - Airport Taxable	Month	September
Fund/Department Number	315	Date Updated	10/16/2015

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	5,000	648	5,105	2,877	-	(105)	102%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	5,000	648	5,105	2,877	-	(105)	102%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	5,000	648	4,505	2,877	-	495	90%
Total Expenditures	5,000	648	4,505	2,877	-	495	90%
Net	-	-	599	-	-	(599)	
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	September
Fund/Department Number	317	Date Updated	10/16/2015

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	3,800	316	2,486	1,396	-	1,314	65%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	3,800	316	2,486	1,396	-	1,314	65%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	3,800	316	2,486	1,396	-	1,314	65%
Cash Balance			507,389	504,868			

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	September
Fund/Department Number	328	Date Updated	10/16/2015

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	13,000	1,083	8,530	4,807	-	4,471	66%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	13,000	1,083	8,530	4,807	-	4,471	66%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	6,000	1,083	7,528	4,807	-	(1,528)	125%
Total Expenditures	6,000	1,083	7,528	4,807	-	(1,528)	125%
Net	7,000	-	1,002	-	-	5,998	
Cash Balance			1,735,840	1,735,840			

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

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

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

Explain Significant Spending on Capital Projects Below:

2015 City of South Bend Monthly Financial Report

Fund/Department Name	TIF - Southside Development #3	Month	September
Fund/Department Number	432	Date Updated	10/16/2015

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	11,500	-	11,490	9,175	-	10	100%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	25,000	3,297	27,075	16,736	-	(2,075)	108%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	36,500	3,297	38,565	25,911	-	(2,065)	106%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	203,000	-	201,724	656	-	1,276	99%
Debt Service	488,380	-	488,380	491,495	-	-	100%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	691,380	-	690,104	492,151	-	1,276	100%
Net	(654,880)	3,297	(651,539)	(466,240)	-	(3,341)	
Cash Balance			5,851,316	6,502,446			

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

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

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

Explain Significant Spending on Capital Projects Below: