



Period Ending: September 30, 2013

Issued By: Administration/Finance

City of South Bend

Monthly Departmental Financial Report

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Distribution

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

Narrative, September 2013

Description of Monthly Departmental Financial Report

Beginning with the March 2013 fiscal period, the City of South Bend has developed the attached Monthly Departmental Financial Report. The purpose of the report is to provide current year financial information for each City fund and individual departments within the General Fund in a condensed format. Information is provided for revenue, expenditures, encumbrances, cash balances and staffing levels. Also included in this report are text boxes that allow departmental fiscal officers to provide an explanation of significant expenditure and staffing variances and spending on major capital projects. Departmental fiscal officers are asked to complete the monthly financial reports ("blue sheets") for their funds and General Fund departments no later than the 20th of the month following the reporting period. The staff of the Department of Administration & Finance is then asked to summarize the information and publish 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 including the Monthly Financial Report, Controller's Cash Report, Gateway City and Town Annual Report (CTAR), and Comprehensive Annual Financial Report (CAFR).

Summary Trends & Observations

One of the purposes of this report is to focus the reader's attention on current year revenue and expenditure trends in individual funds and General Fund departments. Please refer to the attached pages for this information.

As of September 30, 2013, total revenue was \$190,271,253, 63% of estimated revenue. As of September 30, 2012 total revenue received was \$198,356,630. Property taxes received in June were less than anticipated and August's non-property tax receipts of nearly \$13.2 million were less than the expected monthly average. Individual elements of revenue are received at various times of the year (based on State and other distribution schedules) and it is the job of all City fiscal staff to monitor revenue for timely collection.

In September, the City received the second of two annual distributions from the cigarette tax for the Fire and Police pension funds totaling \$5.45 million, \$630,000 less than received a year ago. Inter-governmental receipts totaled \$7.4 million for September.

As of September 30, 2013 total expenditures were \$202,189,248 and outstanding encumbrances were 40,618,146, a total of \$196,427,515 which represents 66% of the amended expenditure budget, less than the expected level of 75% after nine months' activity. If encumbrances were excluded, expenditures were 54% of the amended expenditure budget at the end of the period. Encumbrances represent placeholders for future expenditures anticipated through the rest of the fiscal year but have not yet been incurred. By comparison, total expenditures were \$206,506,749 as of September 30, 2012.

In September the City spent over \$1.5 million for capital projects, most notably \$1,000,000 for the sewer rehabilitation projects and \$513,000 for the Main-Lafayette connector.

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

City of South Bend
Monthly Department Financial Report
REVENUE SUMMARY
September 30, 2013

Control	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		63,932,287	1,046,005	38,052,539	38,779,525	25,879,748	60%
	Special Revenue							
		102 Rainy Day	52,000	2,602	24,564	34,983	27,436	47%
		201 Parks & Recreation	12,362,329	360,984	7,677,274	7,968,401	4,685,055	62%
		202 Motor Vehicle Highway	8,691,971	631,705	7,681,161	5,399,904	1,010,810	88%
		203 Recreation Nonreverting	1,636,943	48,066	872,407	926,940	764,536	53%
		209 Studebaker-Oliver Reverting Grants	5,000	327	3,088	4,573	1,912	62%
		210 Economic Development State Grants	1,624,187	18,304	219,605	219,658	1,404,582	14%
		211 Community & Economic Development Admn.	2,341,808	37,860	1,692,224	1,670,514	649,584	72%
		212 Community & Economic Development	8,800,305	834,152	3,592,562	3,320,931	5,207,743	41%
		216 Police State Seizures	35,900	9,767	19,076	22,209	16,824	53%
		217 Gift, Donation, Bequest	17,011	22	11,458	18,041	5,553	67%
		218 Police Curfew Violations	1,025	28	431	360	594	42%
		220 Law Enforcement Continuing Education	347,000	22,073	150,380	227,098	196,620	43%
		227 Loss Recovery	3,829,857	2,444	3,818,919	18,212	10,938	100%
		249 Public Safety LOIT	5,900,386	491,559	4,985,846	5,273,318	914,540	85%
		251 Local Roads & Streets	1,061,143	77,178	737,672	757,265	323,471	70%
		252 Excess Welfare Distribution	0	0	3	5,406	-3	0%
		258 Human Rights Federal Grant	237,250	117,995	183,226	149,185	54,024	77%
		271 Eastrace Waterway	100	4	41	87	59	41%
		273 Morris PAC / Palais Royale Marketing	8,100	183	4,873	1,944	3,227	60%
		280 Police Block Grants	185,300	1	11	677	185,289	0%
		281 Economic Develop. Commission-Revenue Bonds	100	8	77	110	23	77%
		289 HAZMAT	3,000	5	16,753	11	-13,753	558%
		291 Indiana River Rescue	31,500	2,027	64,510	29,818	-33,010	205%
		292 Police Grants	110,000	0	38,532	97,000	71,468	35%
		294 Regional Police Academy	28,500	523	20,272	13,756	8,228	71%
		295 COPS MORE Grant	41,600	770	8,618	26,558	32,982	21%
		299 Police Federal Drug Enforcement	102,000	74,541	159,253	70,420	-57,253	156%
		404 County Option Income Tax	8,732,872	700,435	6,317,628	7,367,874	2,415,244	72%
		408 Economic Development Income Tax	8,732,012	684,023	6,585,217	7,434,451	2,146,795	75%
		410 Urban Development Action Grant	70,104	136	3,568	5,334	66,536	5%
		655 Project Relief	431,700	36,669	326,628	324,785	105,072	76%
		705 Police K-9 Unit	2,000	1	7	9	1,993	0%
	Special Revenue Total		65,423,003	4,154,393	45,215,884	41,389,832	20,207,119	69%
	City Debt Service							
		313 Football Hall of Fame Debt Service	1,257,789	5,956	781,085	737,793	476,704	62%
	City Debt Service Total		1,257,789	5,956	781,085	737,793	476,704	62%
	Capital Project							
		288 Emergency Medical Services Capital Improv.	2,987,084	293,460	2,232,994	1,810,504	754,090	75%
		377 Professional Sports Development	687,801	176	443,016	1,027,605	244,785	64%
		401 Coveleski Stadium Capital	500	8	77	296	423	15%
		403 Zoo Endowment	2,900	15	140	13,170	2,760	5%
		405 Park Nonreverting Capital	203,500	436	18,601	17,669	184,899	9%
		406 Cumulative Capital Development	614,325	4,076	310,520	340,588	303,805	51%
		407 Cumulative Capital Improvement	434,090	25,003	304,213	282,331	129,877	70%
		412 Major Moves Construction	528,662	2,154	300,883	120,220	227,779	57%
		416 Morris Performing Arts Center Capital	101,500	130	65,911	62,145	35,589	65%
		434 Community Revitalization Enhancement District	651,000	36	455	931	650,545	0%
		450 Palais Royale Historic Preservation	16,125	1,563	11,592	10,165	4,533	72%
		677 Football Hall of Fame Capital	4,500	206	2,071	118,582	2,429	46%
	Capital Project Total		6,231,987	327,261	3,690,472	3,804,204	2,541,515	59%
	Enterprise							
		600 Consolidated Building Department	1,148,035	79,394	723,972	718,919	424,063	63%
		601 Parking Garages	1,058,939	78,735	747,704	726,559	311,235	71%
		610 Solid Waste Operations	5,257,701	615,637	4,052,918	3,638,124	1,204,783	77%
		611 Solid Waste Capital	784,261	90	830,594	259,438	-46,333	106%
		620 Water Works Operations	14,687,748	1,282,664	11,182,373	11,766,240	3,505,375	76%

City of South Bend
Monthly Department Financial Report
REVENUE SUMMARY
September 30, 2013

Control	Fund Type	Dept Name	Current Amended Budget	Current Month Actual	Current YTD Actual	Prior YTD Actual	Budget Balance	Percent of Budget
City Fun	Enterp	622 Water Works Capital	14,000	1,124	11,626	1,206,549	2,374	83%
		623 Water Works Bond Capital	18,000	1,250	14,745	8,372,050	3,255	82%
		624 Water Works Customer Deposit	6,100	437	4,026	5,677	2,074	66%
		625 Water Works Sinking	2,108,381	171,234	1,539,896	1,225,942	568,485	73%
		626 Water Works Bond Reserve	313,509	17,905	200,736	808,056	112,773	64%
		629 Water Works Reserve Operations & Maintenance	52,801	614	51,058	129,476	1,743	97%
		640 Sewer Repair Insurance	549,200	45,873	414,484	411,858	134,716	75%
		641 Sewage Works Operations	33,131,547	2,721,709	23,729,797	23,650,287	9,401,750	72%
		642 Sewage Works Capital	4,560,000	22,032	191,173	3,837,807	4,368,827	4%
		643 Sewage Works Reserve Operations & Maint.	127,098	995	209,436	12,842	-82,338	165%
		645 Sewer Bond 2004/2006	0	0	0	0	0	0%
		647 Sewer Bond 2007	0	2	39	184	-39	0%
		649 Sewage Sinking	8,234,756	775,793	7,136,612	6,179,291	1,098,144	87%
		650 Clay Sewage	0	0	2	3	-2	0%
		651 Sewage Bond 2007B	0	1	67	541	-67	0%
		653 Sewage Debt Service Reserve	1,805,314	0	14,096	353,184	1,791,218	1%
		658 Sewer Bond 2010	0	4	213	4,188	-213	0%
		659 Sewer Bond 2011	60,000	2,594	26,144	79,651	33,856	44%
		661 Sewer Bond 2012	60,000	6,528	53,532	0	6,468	89%
		663 Sewer Bond 2013	21,200,000	0	0	0	21,200,000	0%
		664 2013A Cost of Issuance Fund	0	1	85,744	0	-85,744	0%
		670 Century Center	3,766,205	102,801	2,376,875	2,251,566	1,389,330	63%
		671 Century Center Capital	675,500	32	675,219	1,444,358	281	100%
		Enterprise Total	99,619,095	5,927,450	54,273,081	67,082,788	45,346,014	54%
		Internal Service						
		222 Central Services	7,922,703	540,806	5,491,776	5,136,986	2,430,927	69%
		226 Liability Insurance	3,033,076	249,008	2,257,099	2,223,864	775,977	74%
		278 Take Home Vehicle Police	129,400	9,703	95,960	98,940	33,440	74%
		711 Self-Funded Employee Benefits	12,188,900	982,974	9,208,582	8,367,176	2,980,318	76%
		713 Unemployment Compensation	341,450	16,059	204,783	206,279	136,667	60%
		Internal Service Total	23,615,529	1,798,550	17,258,200	16,033,246	6,357,329	73%
		Trust & Agency						
		701 Firefighters Pension	5,040,279	2,517,833	5,037,356	5,238,244	2,923	100%
		702 Police Pension	5,873,697	2,932,271	5,868,875	6,748,168	4,822	100%
		Trust & Agency Total	10,913,976	5,450,105	10,906,230	11,986,413	7,746	100%
City Funds Total			270,993,666	18,709,719	170,177,492	179,813,801	100,816,174	63%
Redevelopment Commission Controlled Funds								
		Tax Increment Financing						
		324 TIF Revenue - Airport	13,940,252	-925	9,827,605	7,091,054	4,112,647	70%
		420 Tax Incremental Financing (TIF) - Downtown	4,663,254	67,194	2,312,035	3,626,057	2,351,219	50%
		422 TIF - West Washington	444,000	139	265,891	228,683	178,109	60%
		425 Redevelopment Retail & Leighton Plaza	156,905	12,726	121,951	89,881	34,954	78%
		426 TIF - Central Medical Service Area	1,730,000	1,111	623,564	890,416	1,106,436	36%
		429 TIF - Northeast Development	823,000	793	438,533	697,309	384,467	53%
		430 TIF - Southside Development #1	1,840,000	1,537	1,396,521	2,759,005	443,479	76%
		431 TIF - Southside Development #2	0	0	0	2,329	0	0%
		432 TIF - Southside Development #3	1,346,000	1,738	675,264	23,098	670,736	50%
		435 TIF - Douglas Road	321,000	55	164,545	265,462	156,455	51%
		436 TIF - Northeast Residential	2,460,000	552	1,347,449	1,260,149	1,112,551	55%
		Tax Increment Financing Total	27,724,411	84,920	17,173,358	16,933,443	10,551,053	62%
		Redevelopment						
		433 Redevelopment General	150	9	88	138	62	59%
		439 Certified Technology Park	1,448,074	685	1,451,781	2,881	-3,707	100%
		454 Airport Urban Enterprise Zone	1,000	114	1,073	38,309	-73	107%
		619 Blackthorn Golf Course Operations	1,747,379	163,418	1,457,634	1,547,508	289,745	83%
		Redevelopment Total	3,196,603	164,226	2,910,576	1,588,836	286,027	91%

City of South Bend
Monthly Department Financial Report
REVENUE SUMMARY
September 30, 2013

Control	Fund Type	Dept Name	Current Amended Budget	Current Month Actual	Current YTD Actual	Prior YTD Actual	Budget Balance	Percent of Budget
Redevelt	Debt Service							
		314 Redevelopment Bond - Central Development	0	0	0	3,009	0	0%
		315 Redevelopment Bond - Airport Taxable	5,000	314	2,968	4,693	2,032	59%
		317 Coveleski Debt Service Reserve	3,500	152	1,435	2,046	2,065	41%
		319 Redevelopment Bond - Blackthorn Golf	50	0	464	4,011	-414	928%
		328 Redevelopment Bond - Palais Royale	6,000	525	4,960	6,791	1,040	83%
		Debt Service Total	14,550	991	9,827	20,550	4,723	68%
Redevelopment Commission Controlled Funds Total			30,935,564	250,137	20,093,761	18,542,829	10,841,803	65%
Grand Total			301,929,230	18,959,856	190,271,253	198,356,630	111,657,977	63%

City of South Bend
Monthly Department Financial Report
EXPENDITURE SUMMARY
September 30, 2013

Control	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	694,229	50,138	476,151	487,649	2,677	215,401	69%
		101-0104 311 Call Center	320,102	19,723	184,939	0	2,502	132,661	59%
		101-0201 City Clerk	365,170	23,307	239,664	234,767	16,265	109,241	70%
		101-0301 Common Council	515,397	29,516	274,984	270,343	0	240,413	53%
		101-0401 Administration & Finance	1,877,728	150,758	1,375,155	1,171,095	38,108	464,466	75%
		101-0404 Morris Performing Arts Center	1,033,800	65,432	714,298	696,416	37,968	281,534	73%
		101-0405 Palais Royale	492,830	27,928	292,386	255,886	52,335	148,109	70%
		101-0501 Legal Department	1,028,466	74,577	652,367	598,435	1,894	374,206	64%
		101-0600 Energy Office	54,256	0	54,256	472,239	0	0	100%
		101-0602 Engineering	1,393,561	97,583	966,103	1,259,508	46,129	381,329	73%
		101-0607 Traffic & Lighting	111,815	0	109,536	531,874	0	2,279	98%
		101-0801 Police Department	23,795,376	1,787,921	16,817,096	18,004,077	350,462	6,627,818	72%
		101-0802 Communications Center	2,326,560	165,492	1,543,354	1,502,228	0	783,206	66%
		101-0805 Public Safety LOIT - Police	3,968,567	294,925	2,975,158	2,288,101	0	993,409	75%
		101-0901 Fire Department	20,607,695	1,526,359	15,076,682	15,176,173	205,609	5,325,404	74%
		101-0905 Public Safety LOIT - Fire	3,133,190	254,161	2,634,989	1,746,893	0	498,201	84%
		101-1008 Human Rights	346,237	20,969	230,166	198,441	7,080	108,991	69%
		101-1201 Code Enforcement	2,270,969	407,008	1,494,571	1,094,651	311,511	464,887	80%
		101-1203 Code Hearing Officer	40,000	5,000	28,478	30,665	4,000	7,522	81%
		101-1204 Junk Vehicle	65,829	521	29,911	48,159	1,631	34,287	48%
		101-1205 Unsafe Building	53,684	735	18,947	59,954	26,685	8,052	85%
		101-1207 Animal Control	596,111	42,098	431,891	397,061	14,550	149,669	75%
		General Fund Total	65,091,572	5,044,151	46,621,082	46,524,618	1,119,405	17,351,085	73%
Special Revenue									
		102 Rainy Day	0	0	0	0	0	0	0%
		201 Parks & Recreation	12,927,463	1,032,571	9,488,849	9,227,285	340,223	3,098,391	76%
		202 Motor Vehicle Highway	9,176,496	765,688	5,203,992	5,160,095	881,102	3,091,402	66%
		203 Recreation Nonreverting	1,560,777	53,252	711,955	804,323	84,343	764,479	51%
		209 Studebaker-Oliver Reverting Grants	1,000,000	0	0	162,602	0	1,000,000	0%
		210 Economic Development State Grants	1,260,777	330,302	444,423	177,565	0	816,354	35%
		211 Community & Economic Development Admn.	2,354,331	165,353	1,640,029	1,548,948	12,005	702,297	70%
		212 Community & Economic Development	8,957,256	221,052	3,372,304	3,270,446	3,813,395	1,771,557	80%
		216 Police State Seizures	45,900	950	11,450	6,891	0	34,450	25%
		217 Gift, Donation, Bequest	10,752	0	0	3,164	1,310	9,442	12%
		218 Police Curfew Violations	1,000	0	0	0	0	1,000	0%
		220 Law Enforcement Continuing Education	478,131	1,850	281,727	215,972	13,709	182,695	62%
		227 Loss Recovery	526,185	10,316	100,162	152,609	76,428	349,595	34%
		249 Public Safety LOIT	7,101,757	0	5,344,501	4,034,995	0	1,757,256	75%
		251 Local Roads & Streets	1,235,924	81,906	778,599	400,984	153,992	303,333	75%
		252 Excess Welfare Distribution	0	0	0	2,276,693	0	0	0%
		258 Human Rights Federal Grant	228,930	12,244	137,158	125,276	7,616	84,157	63%
		271 Eastrace Waterway	346	0	0	8,009	346	0	100%
		273 Morris PAC / Palais Royale Marketing	10,149	239	6,251	0	0	3,898	62%
		280 Police Block Grants	185,000	0	0	124,539	0	185,000	0%
		281 Economic Develop. Commission-Revenue Bonds	27,102	0	0	0	0	27,102	0%
		289 HAZMAT	3,500	0	3,237	0	0	263	92%
		291 Indiana River Rescue	92,126	243	81,520	13,850	5,082	5,524	94%
		292 Police Grants	110,000	0	36,911	0	19,450	53,639	51%
		294 Regional Police Academy	28,500	1,853	19,211	8,770	0	9,289	67%
		295 COPS MORE Grant	41,980	1,134	11,493	34,203	76	30,411	28%
		299 Police Federal Drug Enforcement	188,573	6,162	117,632	78,219	5,950	64,991	66%
		404 County Option Income Tax	9,443,417	637,092	7,073,943	7,118,757	254,244	2,115,230	78%
		408 Economic Development Income Tax	8,993,379	117,004	6,973,900	5,624,412	449,933	1,569,545	83%
		410 Urban Development Action Grant	268,146	0	0	200,451	0	268,146	0%
		655 Project Relief	432,065	5,661	297,039	260,574	7,000	128,026	70%
		705 Police K-9 Unit	2,000	0	0	356	0	2,000	0%
		Special Revenue Total	66,691,962	3,444,871	42,136,286	41,039,989	6,126,205	18,429,472	72%
City Debt Service									
		313 Football Hall of Fame Debt Service	1,268,000	0	1,268,000	1,329,715	0	0	100%
		City Debt Service Total	1,268,000	0	1,268,000	1,329,715	0	0	100%
Capital Project									
		288 Emergency Medical Services Capital Improv.	11,078,163	441,632	4,712,981	660,611	4,372,446	1,992,736	82%
		377 Professional Sports Development	876,671	0	876,470	1,243,271	0	201	100%
		401 Coveleski Stadium Capital	3,540	0	0	38,447	3,540	0	100%
		403 Zoo Endowment	0	0	0	0	0	0	0%
		405 Park Nonreverting Capital	217,316	2,115	91,306	111,339	38,575	87,435	60%
		406 Cumulative Capital Development	911,220	56,588	409,721	287,694	0	501,499	45%
		407 Cumulative Capital Improvement	367,575	0	367,575	402,277	0	0	100%
		412 Major Moves Construction	3,395,846	7,858	1,070,970	584,601	1,383,874	941,002	72%
		416 Morris Performing Arts Center Capital	72,666	2,200	38,184	164,611	14,384	20,098	72%

City of South Bend
Monthly Department Financial Report
EXPENDITURE SUMMARY
September 30, 2013

Control	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	Capital Prc	434 Community Revitalization Enhancement District	873,949	0	873,949	878,554	0	0	100%
		450 Palais Royale Historic Preservation	0	0	0	0	0	0	0%
		677 Football Hall of Fame Capital	179,322	5,825	49,203	270,956	0	130,119	27%
		Capital Project Total	17,976,268	516,217	8,490,358	4,642,361	5,812,820	3,673,090	80%
		Enterprise							
		600 Consolidated Building Department	1,148,152	85,403	757,884	665,864	13,074	377,194	67%
		601 Parking Garages	1,129,839	11,124	631,164	822,425	179,073	319,602	72%
		610 Solid Waste Operations	5,647,984	431,371	4,494,965	3,869,825	360,365	792,654	86%
		611 Solid Waste Capital	964,061	19,870	631,998	229,737	24,702	307,361	68%
		620 Water Works Operations	14,795,947	1,197,823	9,989,848	9,990,840	392,805	4,413,294	70%
		622 Water Works Capital	1,216,792	3,450	479,189	933,512	166,994	570,609	53%
		623 Water Works Bond Capital	5,566,203	50,206	2,192,794	2,360,457	3,058,408	315,002	94%
		624 Water Works Customer Deposit	4,000	437	4,066	5,677	0	-66	102%
		625 Water Works Sinking	2,108,381	281	411,319	354,264	0	1,697,062	20%
		626 Water Works Bond Reserve	0	0	0	0	0	0	0%
		629 Water Works Reserve Operations & Maintenance	7,500	614	5,757	8,050	0	1,743	77%
		640 Sewer Repair Insurance	555,844	14,605	264,663	209,859	15,560	275,620	50%
		641 Sewage Works Operations	35,318,740	2,280,339	21,397,557	22,570,921	2,178,303	11,742,881	67%
		642 Sewage Works Capital	11,499,571	471,367	2,833,675	3,974,172	6,564,797	2,101,100	82%
		643 Sewage Works Reserve Operations & Maint.	18,000	995	9,140	72,345	0	8,860	51%
		645 Sewer Bond 2004/2006	0	0	0	0	0	0	0%
		647 Sewer Bond 2007	19,017	0	13,616	44,986	5,401	1	100%
		649 Sewage Sinking	9,804,044	0	2,663,315	1,783,938	0	7,140,729	27%
		650 Clay Sewage	0	0	698	0	0	-698	0%
		651 Sewage Bond 2007B	39,512	0	35,983	189,122	0	3,529	91%
		653 Sewage Debt Service Reserve	2,438,088	0	2,438,087	0	0	1	100%
		658 Sewer Bond 2010	112,089	8,932	108,728	1,863,615	2,213	1,148	99%
		659 Sewer Bond 2011	10,696,720	56,654	1,738,887	5,389,680	6,093,520	2,864,313	73%
		661 Sewer Bond 2012	19,160,000	1,018,716	3,297,603	0	1,987,938	13,874,459	28%
		663 Sewer Bond 2013	2,100,000	0	0	0	0	2,100,000	0%
		664 2013A Cost of Issuance Fund	81,065	0	81,064	0	0	1	100%
		670 Century Center	3,547,459	272,748	2,203,277	3,127,085	0	1,344,182	62%
		671 Century Center Capital	246,770	0	0	164,333	0	246,770	0%
		Enterprise Total	128,225,778	5,924,935	56,685,277	58,630,709	21,043,151	50,497,350	61%
		Internal Service							
		222 Central Services	7,979,429	527,214	5,461,876	5,054,800	1,371,430	1,146,124	86%
		226 Liability Insurance	2,915,927	88,290	2,070,188	1,766,987	1,987	843,753	71%
		278 Take Home Vehicle Police	103,700	0	63,700	72,826	0	40,000	61%
		711 Self-Funded Employee Benefits	13,348,829	1,146,565	9,673,940	9,052,093	1,887	3,673,002	72%
		713 Unemployment Compensation	267,247	2,714	47,764	165,905	0	219,483	18%
		Internal Service Total	24,615,132	1,764,783	17,317,467	16,112,612	1,375,303	5,922,362	76%
		Trust & Agency							
		701 Firefighters Pension	5,900,028	442,664	4,096,876	4,261,458	0	1,803,152	69%
		702 Police Pension	6,929,133	532,522	4,871,403	4,957,285	0	2,057,730	70%
		Trust & Agency Total	12,829,161	975,186	8,968,278	9,218,743	0	3,860,883	70%
City Funds Total			316,697,873	17,670,144	181,486,749	177,498,748	35,476,884	99,734,241	69%
Redevelopment Commission Controlled Funds									
		Tax Increment Financing							
		324 TIF Revenue - Airport	25,244,592	183,740	7,985,423	13,772,082	1,049,814	16,209,355	36%
		420 Tax Incremental Financing (TIF) - Downtown	5,302,102	35,984	3,074,419	5,750,043	529,609	1,698,074	68%
		422 TIF - West Washington	668,815	25,879	299,961	802,594	42,410	326,444	51%
		425 Redevelopment Retail & Leighton Plaza	151,185	16,407	82,779	91,189	0	68,406	55%
		426 TIF - Central Medical Service Area	4,770,544	114,921	999,811	994,812	1,260,729	2,510,004	47%
		429 TIF - Northeast Development	2,388,995	0	33,901	26,633	19,300	2,335,794	2%
		430 TIF - Southside Development #1	6,122,885	561,779	2,694,762	1,844,727	2,232,239	1,195,884	80%
		431 TIF - Southside Development #2	0	0	0	1,401,397	0	0	0%
		432 TIF - Southside Development #3	501,268	0	490,005	149,809	0	11,263	98%
		435 TIF - Douglas Road	454,782	0	190,718	308,483	4,500	259,564	43%
		436 TIF - Northeast Residential	3,229,957	0	3,022,532	309,587	0	207,425	94%
		Tax Increment Financing Total	48,835,125	938,710	18,874,311	25,451,356	5,138,601	24,822,213	49%
		Redevelopment							
		433 Redevelopment General	6,787	0	4,126	3,033	2,661	0	100%
		439 Certified Technology Park	0	0	0	0	0	0	0%
		454 Airport Urban Enterprise Zone	0	0	0	0	0	0	0%
		619 Blackthorn Golf Course Operations	1,997,706	191,747	1,489,670	2,058,608	0	508,036	75%
		Redevelopment Total	2,004,493	191,747	1,493,796	2,061,641	2,661	508,036	75%
		Debt Service							
		314 Redevelopment Bond - Central Development	0	0	0	825,509	0	0	0%

City of South Bend
Monthly Department Financial Report
EXPENDITURE SUMMARY
September 30, 2013

Control	Fund Type	Department Name	Current Amended Budget	Current Month Actual	Current YTD Actual	Prior YTD Actual	Current Encumbrances	Budget Balance	Percent of Budget
Redevelop	Debt Servi	315 Redevelopment Bond - Airport Taxable	5,000	314	2,968	4,693	0	2,032	59%
		317 Coveleski Debt Service Reserve	0	0	0	0	0	0	0%
		319 Redevelopment Bond - Blackthorn Golf	326,050	0	326,464	658,011	0	-414	100%
		328 Redevelopment Bond - Palais Royale	6,000	525	4,960	6,791	0	1,040	83%
		Debt Service Total	337,050	839	334,392	1,495,004	0	2,658	99%
Redevelopment Commission Controlled Funds Total			51,176,668	1,131,296	20,702,499	29,008,001	5,141,262	25,332,907	50%
<hr/>									
Grand Total			367,874,541	18,801,440	202,189,248	206,506,749	40,618,146	125,067,147	66%

2013 City of South Bend Monthly Financial Report

Fund/Department Name	Mayor's Office	Month	September
Fund/Department Number	101-0101	Date Updated	10/13/2013

	Current Amended 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	689,612	49,987	474,472	483,765	-	215,140	69%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	125	-	-	(125)	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	4,017	151	1,514	1,515	-	2,503	38%
Other Income	600	-	40	2,369	-	560	7%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	694,229	50,138	476,151	487,649	-	218,078	69%
Expenditures							
Personnel	588,684	38,533	394,115	422,578	-	194,569	67%
Supplies	35,167	2,854	32,440	19,913	119	2,608	93%
Services	68,728	8,751	47,947	45,157	2,559	18,222	73%
Debt Service	1,650	-	1,649	-	-	1	100%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	694,229	50,138	476,151	487,649	2,677	215,401	69%
Net	-	-	-	-	(2,677)	2,677	
Cash Balance							

Staffing			
Full Time	7.00	6.00	6.00
Part-Time /Seasonal/Temporary	-	-	-
Total	7.00	6.00	6.00

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

Personnel costs below budget as position of Communications Director was filled in April, 2013. Promotional expenditures in the first quarter included items encumbered at December 31, 2013. The allocation to the print shop was increased for 2013. Salaries in 2012 were higher than 2013 because 2012 salaries included compensatory time payouts to former Mayor's office employees. Chief of Staff Mike Schmuhl resigned in June, 2013 and Kathryn Roos became the new Chief of Staff. The Deputy Chief of Staff position is currently unfilled.

Explain Significant Spending on Capital Projects Below:

None

2013 City of South Bend Monthly Financial Report

Fund/Department Name	311 Call Center	Month	September
Fund/Department Number	101-0104	Date Updated	10/13/2013

	Current Amended 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	-	(165,216)	0	-	-	(0)	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	320,102	184,939	184,939	-	-	135,163	58%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	320,102	19,723	184,939	-	-	135,163	58%
Expenditures							
Personnel	269,102	19,384	177,755	-	-	91,347	66%
Supplies	12,500	139	3,829	-	2,102	6,570	47%
Services	38,500	199	3,356	-	400	34,744	10%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	320,102	19,723	184,939	-	2,502	132,661	59%
Net	-	-	-	-	(2,502)	2,502	
Cash Balance							

Staffing			
Full Time	4.50	4.50	4.50
Part-Time /Seasonal/Temporary	-	-	-
Total	4.50	4.50	4.50

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

New department for 2013. Supplies account includes start up supply costs. Advertising and promotional costs below budget. Posted an AJ in September for January through September costs. Will invoice monthly in the future.

Explain Significant Spending on Capital Projects Below:

No capital costs expended to date.

2013 City of South Bend Monthly Financial Report

Fund/Department Name	City Clerk	Month	September
Fund/Department Number	101-0201	Date Updated	9/20/2013

	Current Amended 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	365,170	23,307	239,664	234,767	-	125,506	66%
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	365,170	23,307	239,664	234,767	-	125,506	66%
Expenditures							
Personnel	280,655	20,925	206,426	195,566	-	74,229	74%
Supplies	7,988	255	2,703	3,246	5,277	8	100%
Services	62,936	2,127	30,534	29,221	10,988	21,413	66%
Debt Service	-	-	-	-	-	-	0%
Capital	13,591	-	-	6,644	-	13,591	0%
Transfers Out	-	-	-	90	-	-	0%
Total Expenditures	365,170	23,307	239,664	234,767	16,265	109,241	70%
Net	-	-	-	-	(16,265)	16,265	
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/Variations Below:

No significant changes at this time.

Explain Significant Spending on Capital Projects Below:

No significant changes at this time.

2013 City of South Bend Monthly Financial Report

Fund/Department Name	Common Council	Month	September
Fund/Department Number	101-0301	Date Updated	10/20/2013

	Current Amended 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	507,097	28,813	267,959	263,767	-	239,138	53%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	8,300	703	7,025	6,577	-	1,275	85%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	515,397	29,516	274,984	270,343	-	240,413	53%
Expenditures							
Personnel	289,758	22,539	146,766	133,046	-	142,992	51%
Supplies	11,512	376	12,615	4,032	-	(1,103)	110%
Services	183,838	6,601	115,603	125,123	-	68,235	63%
Debt Service	-	-	-	-	-	-	0%
Capital	30,289	-	-	5,559	-	30,289	0%
Transfers Out	-	-	-	2,583	-	-	0%
Total Expenditures	515,397	29,516	274,984	270,343	-	240,413	53%
Net	-	-	-	-	-	-	
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/Variations Below:

There are nine (9) Council Members. One member has declined to receive a salary. \$43,000 paid to WNIT for public access channel. Paid \$65,000 in 2012.

Explain Significant Spending on Capital Projects Below:

In 2012, Council budgeted \$8,400 for purchase of I-Pads and related equipment. The money (\$6,289) was encumbered in 2012, but spent in 2013. In 2013, another \$14,000 was budgeted for related equipment along with \$10,000 for the council committee room renovations.

2013 City of South Bend Monthly Financial Report

Fund/Department Name	Administration & Finance	Month	September
Fund/Department Number	101-0401	Date Updated	10/13/2013

	Current Amended 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	1,877,678	150,758	1,374,748	1,171,095	-	502,930	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	50	-	406	-	-	(356)	813%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,877,728	150,758	1,375,155	1,171,095	-	502,573	73%
Expenditures							
Personnel	1,555,638	118,459	1,142,109	1,031,227	-	413,529	73%
Supplies	50,301	3,822	27,417	22,876	6,481	16,403	67%
Services	267,316	28,477	205,629	116,993	31,627	30,060	89%
Debt Service	4,473	-	-	-	-	4,473	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	1,877,728	150,758	1,375,155	1,171,095	38,108	464,466	75%
Net	-	-	-	-	(38,108)	38,108	
Cash Balance							

Staffing				
Full Time	21.00	20.00	20.00	
Part-Time /Seasonal/Temporary	1.51	1.51	1.51	
Total	22.51	21.51	21.51	

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

Higher professional services expended so far in 2013 included amounts for temporary help, 311 call center consulting and AECOM economic impact study. Higher personnel costs for temporary and interns in 2013 than in 2012. Higher education & training costs than anticipated so far in 2013. A mid-year budget transfer from personnel to services account was posted on August 26, 2013. A new Talent Manager in Human Resources was hired in June, 2013. The department is fully staffed now in 2013 and was not fully staffed in 2012. A new part-time Diversity Compliance officer was hired.

Explain Significant Spending on Capital Projects Below:

None

2013 City of South Bend Monthly Financial Report

Fund/Department Name	Morris Performing Arts Center	Month	September
Fund/Department Number	101-0404	Date Updated	10/11/2013

	Current Amended 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	151,800	4,701	94,246	196,413	-	57,554	62%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	876,000	60,698	615,259	495,234	-	260,741	70%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	6,000	33	4,793	4,770	-	1,207	80%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,033,800	65,432	714,298	696,417	-	319,502	69%
Expenditures							
Personnel	652,134	48,890	484,984	469,606	1,200	165,950	75%
Supplies	30,346	1,594	15,626	15,503	6,329	8,391	72%
Services	351,320	14,948	213,688	211,308	30,439	107,193	69%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	1,033,800	65,432	714,298	696,416	37,968	281,534	73%
Net	-	0	0	0	(37,968)	37,968	
Cash Balance							

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

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

Thank you Wicked! The acclaimed Broadway musical Wicked played at the Morris Performing Arts Center in the spring and resulted in large attendance and activity in the downtown (May 2013).
The summer months are traditionally slow.

Explain Significant Spending on Capital Projects Below:

Fund 416 is used to support renovating, remodeling, or, otherwise improving the facilities and / or service to the patrons at the Morris Performing Arts Center. Not all of the expenses are Capital expenses.

2013 City of South Bend Monthly Financial Report

Fund/Department Name	Palais Royale	Month	September
Fund/Department Number	101-0405	Date Updated	10/10/2013

	Current Amended 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	182,849	7,147	62,866	53,432	-	67,649	34%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	291,981	19,134	215,707	189,717	-	76,274	74%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	18,000	1,647	13,813	12,737	-	4,187	77%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	492,830	27,928	292,386	255,886	-	148,109	59%
Expenditures							
Personnel	226,174	15,648	156,681	140,165	360	69,133	69%
Supplies	21,130	76	8,249	5,000	3,600	9,281	56%
Services	245,526	12,204	127,456	105,125	48,375	69,695	72%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	5,056	-	-	0%
Transfers Out	-	-	-	540	-	-	0%
Total Expenditures	492,830	27,928	292,386	255,886	52,335	148,109	70%
Net	-	-	-	-	(52,335)	-	
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/Variances Below:

More knots were tied and we were blessed with many bridal receptions compared to the same period last year.

Explain Significant Spending on Capital Projects Below:

No Capital projects were completed in July.

2013 City of South Bend Monthly Financial Report

Fund/Department Name	Legal Department	Month	September, 2013
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Fund/Department Number	101-0501	Date Updated	10/17/2013
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes/Non-Dept Revenue	956,116	74,251	650,710	528,727	-	305,406	68%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	2,000	-	958	632	-	1,043	48%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	70,350	326	700	69,076	-	69,650	1%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,028,466	74,577	652,367	598,435	-	376,099	63%
Expenditures							
Personnel	959,774	69,894	599,603	559,593	-	360,171	62%
Supplies	8,684	283	12,621	3,731	1,284	(5,221)	160%
Services	51,992	4,401	40,142	35,111	610	11,240	78%
Debt Service	2,000	-	-	-	-	2,000	0%
Capital	6,016	-	-	-	-	6,016	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	1,028,466	74,577	652,367	598,435	1,894	374,206	64%
Net	-	-	-	-	(1,894)	1,894	
Cash Balance							

Staffing			
Full Time	9.60	10.00	10.00
Part-Time /Seasonal/Temporary	-	4.00	4.00
Total	9.60	14.00	14.00

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

Revenue currently less than last year as contracted services with Redevelopment Commission in the amount of \$72,450 is still outstanding.

Explain Significant Spending on Capital Projects Below:

2013 City of South Bend Monthly Financial Report

Fund/Department Name	Energy Office	Month	September
Fund/Department Number	101-0600	Date Updated	10/13/2013

	Current Amended 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	54,256	-	54,256	472,239	-	-	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	54,256	-	54,256	472,239	-	-	100%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	54,256	-	54,256	149,064	-	-	100%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	323,175	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	54,256	-	54,256	472,239	-	-	100%
Net	-	-	-	-	-	-	
Cash Balance			-	-			

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

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

The Energy Office was moved to Central Services fund 222 for 2012. The amount of \$54,256 was paid in 2013 to reimburse Fund 222 for grant proceeds deposited in the General Fund but expended in the Central Services Fund, as requested by the State Board of Accounts. An additional appropriation of \$54,256 was included on the 2013 mid-year listing which was approved by the Common Council on August 26, 2013.

Explain Significant Spending on Capital Projects Below:

No capital spending in this department for 2013.

2013 City of South Bend Monthly Financial Report

Fund/Department Name	Engineering	Month	September
Fund/Department Number	101-0602	Date Updated	10/11/2013

	Current Amended 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	1,357,461	97,218	961,203	1,183,948	-	396,258	71%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	30,000	-	-	51,776	-	30,000	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	6,100	365	4,900	23,785	-	1,200	80%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,393,561	97,583	966,103	1,259,508	-	427,458	69%
Expenditures							
Personnel	637,072	47,583	472,876	856,373	-	164,196	74%
Supplies	18,624	2,087	12,349	11,781	1,995	4,280	77%
Services	725,865	47,912	478,256	356,118	41,499	206,109	72%
Debt Service	12,000	-	2,621	-	2,635	6,744	44%
Capital	-	-	-	8,399	-	-	0%
Transfers Out	-	-	-	26,838	-	-	0%
Total Expenditures	1,393,561	97,583	966,103	1,259,508	46,129	381,329	73%
Net	-	-	-	-	(46,129)	46,129	
Cash Balance							

Staffing			
Full Time	8.20	8.05	8.05
Part-Time /Seasonal/Temporary	1.81	1.60	1.60
Total	10.01	9.65	9.65

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

Largest portion of \$41,499 encumbrance for Services is Cardno/JFNew MSA for \$16,462

Explain Significant Spending on Capital Projects Below:

The lease/purchase of one Ricoh plotter/scanner is on the Board of Public Works agenda for approval on March 26, 2013. The lease cost is \$648.00 quarterly for five years and has been included in the 2013 budget.

2013 City of South Bend Monthly Financial Report

Fund/Department Name	Traffic & Lighting	Month	September 2013
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Fund/Department Number	101-0607	Date Updated	10/21/2013
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes/Non-Dept Revenue	111,815	-	109,186	502,302	-	2,629	98%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	350	29,571	-	(350)	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	111,815	-	109,536	531,874	-	2,279	98%
Expenditures							
Personnel	-	-	-	99,397	-	-	0%
Supplies	110,147	-	108,173	361,601	-	1,974	98%
Services	1,668	-	1,363	63,059	-	305	82%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	7,816	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	111,815	-	109,536	531,874	-	2,279	98%
Net	-	-	-	-	-	(0)	
Cash Balance							

Staffing

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

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

Fund is winding down. Will be de-activated after encumbrances have been exhausted.

Explain Significant Spending on Capital Projects Below:

2013 City of South Bend Monthly Financial Report

Fund/Department Name	Police Department	Month	September
Fund/Department Number	101-0801	Date Updated	10/10/2013

	Current Amended 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	23,434,876	1,783,822	16,577,162	16,723,194	-	6,857,714	71%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	1,022,206	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	7,500	-	-	-	-	7,500	0%
Other Income	353,000	4,099	239,934	258,677	-	113,066	68%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	23,795,376	1,787,921	16,817,096	18,004,077	-	6,978,280	71%
Expenditures							
Personnel	20,376,883	1,600,146	14,549,066	14,902,800	-	5,827,817	71%
Supplies	467,988	12,959	315,239	877,091	60,758	91,991	80%
Services	2,617,924	174,816	1,924,395	2,109,805	276,889	416,640	84%
Debt Service	24,185	-	-	-	-	24,185	0%
Capital	308,396	-	28,396	94,824	12,815	267,185	13%
Transfers Out	-	-	-	19,557	-	-	0%
Total Expenditures	23,795,376	1,787,921	16,817,096	18,004,077	350,462	6,627,818	72%
Net	-	-	-	-	(350,462)	350,462	
Cash Balance			-	-			

Staffing			
Full Time	250.00	242.00	242.00
Part-Time /Seasonal/Temporary	43.00	31.00	31.00
Total	293.00	273.00	273.00

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

The decrease in revenue compared to 2012 for the Grants/Intergovernmental account is that 2012 was the final year of the COPS Hiring Recovery Program funding. The decrease in Personnel Expenditures in 2013 compared to 2012 is due to the transfer of an additional ten officer's salary to the LOIT fund. This decrease is partially offset by the 2.5% increase in salary for the department. There is a corresponding increase in the LOIT fund. Supplies of \$315,240 are down from the 2012 expenditure level due to an accounting change. Police gas costs of \$594,805 for 2013 are recorded in Fund 404.

Explain Significant Spending on Capital Projects Below:

The \$28,396 of capital is the purchase of a Police SUV for the Police Chief.

2013 City of South Bend Monthly Financial Report

Fund/Department Name	Communications Center	Month	September
Fund/Department Number	101-0802	Date Updated	10/10/2013

	Current Amended 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	2,326,560	165,492	1,543,354	1,502,228	-	783,206	66%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	2,326,560	165,492	1,543,354	1,502,228	-	783,206	66%
Expenditures							
Personnel	2,298,012	163,715	1,525,589	1,482,625	-	772,423	66%
Supplies	4,029	-	1,246	2,358	-	2,783	31%
Services	24,519	1,777	16,519	17,245	-	8,000	67%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	2,326,560	165,492	1,543,354	1,502,228	-	783,206	66%
Net	-	-	-	-	-	-	
Cash Balance			-	-			

Staffing			
Full Time	38.00	35.00	35.00
Part-Time /Seasonal/Temporary	-	-	-
Total	38.00	35.00	35.00

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

Expenditures and staffing levels for the Communications Department are on track with budget.

Explain Significant Spending on Capital Projects Below:

2013 City of South Bend Monthly Financial Report

Fund/Department Name	Public Safety LOIT - Police	Month	September
Fund/Department Number	101-0805	Date Updated	10/10/2013

	Current Amended 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	-	294,925	(19,451)	0	-	19,451	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	3,968,567	-	2,994,609	2,288,101	-	973,958	75%
Total Revenue	3,968,567	294,925	2,975,158	2,288,101	-	993,409	75%
Expenditures							
Personnel	3,968,567	294,925	2,870,001	2,238,370	-	1,098,566	72%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	105,157	49,731	-	(105,157)	0%
Total Expenditures	3,968,567	294,925	2,975,158	2,288,101	-	993,409	75%
Net	-	-	-	-	-	-	
Cash Balance			-	-			

Staffing			
Full Time	47.00	46.00	46.00
Part-Time /Seasonal/Temporary	-	-	-
Total	47.00	46.00	46.00

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

The increase in Personnel expenditures in 2013 compared to 2012 is due to the the transfer of 10 additional officers to the LOIT from the General fund in 2013. There are now 47 officers budgeted in the Loit compared to 37 in 2012. The 2.5% increase in salaries also contributed to the increase in expenditures over 2012.

Explain Significant Spending on Capital Projects Below:

2013 City of South Bend Monthly Financial Report

Fund/Department Name	Fire Department	Month	September
Fund/Department Number	101-0901	Date Updated	10/18/2013

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes/Non-Dept Revenue	18,991,695	1,483,531	14,109,205	14,838,232	-	4,882,490	74%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	155,000	-	-	-	-	155,000	0%
Charges for Services	455,000	42,700	428,947	308,537	-	26,053	94%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	6,000	128	38,530	29,404	-	(32,530)	642%
Transfers In	1,000,000	-	500,000	-	-	500,000	50%
Total Revenue	20,607,695	1,526,359	15,076,682	15,176,173	-	5,531,013	73%
Expenditures							
Personnel	18,549,180	1,411,791	13,761,739	13,718,793	95,878	4,691,563	75%
Supplies	398,387	19,162	272,868	397,268	31,992	93,527	77%
Services	1,652,040	95,405	1,042,075	1,054,065	77,739	532,226	68%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	8,088	-	-	6,048	-	8,088	0%
Total Expenditures	20,607,695	1,526,359	15,076,682	15,176,173	205,609	5,325,404	74%
Net	-	-	-	-	(205,609)	205,609	
Cash Balance			-	-			

Staffing			
Full Time	218.00	216.00	216.00
Part-Time /Seasonal/Temporary	1.00	-	-
Total	219.00	216.00	216.00

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

Graduated a recruit class of 8 to fill 10 positions opening throughout 2012 and 2013. Recruit Class decreased by 1. Expecting retirement of 3-4 individuals throughout 2013 and expect another recruit class to begin in February 2014. Two firefighters pending separation, one for legal reasons and one approved LOA/sabatical to receive training. Augmenting with Temp staffing to continue reducing call backlog for EMS billing.

Explain Significant Spending on Capital Projects Below:

Capital projects run through fund 288

2013 City of South Bend Monthly Financial Report

Fund/Department Name	Public Safety LOIT - Fire	Month	September
Fund/Department Number	101-0905	Date Updated	10/18/2013

	Current Amended 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	-	254,161	285,097	(1)	-	(285,097)	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	3,133,190	-	2,349,892	1,746,894	-	783,298	75%
Total Revenue	3,133,190	254,161	2,634,989	1,746,893	-	498,201	84%
Expenditures							
Personnel	3,133,190	254,161	2,179,566	1,621,188	-	953,624	70%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	455,423	125,705	-	(455,423)	0%
Total Expenditures	3,133,190	254,161	2,634,989	1,746,893	-	498,201	84%
Net	-	-	-	-	-	-	
Cash Balance			-	-			

Staffing			
Full Time	39.00	-	-
Part-Time /Seasonal/Temporary	-	-	-
Total	39.00	-	-

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

PSLOIT funds 39 First Class Firefighter positions. No changes in staffing at this level. These are members of the fire department, but their salaries and benefits are paid through this account to demonstrate directly the Fire Department positions that are made possible by the Public Safety Local Option Income Tax.

Explain Significant Spending on Capital Projects Below:

No capital expenditures through this account

2013 City of South Bend Monthly Financial Report

Fund/Department Name	Human Rights	Month	September
Fund/Department Number	101-1008	Date Updated	10/10/2013

	Current Amended 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	346,237	20,969	229,924	198,441	-	116,313	66%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	242	-	-	(242)	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	346,237	20,969	230,166	198,441	-	116,071	66%
Expenditures							
Personnel	256,834	18,779	185,389	178,202	-	71,445	72%
Supplies	3,861	212	2,156	2,796	400	1,305	66%
Services	82,542	1,978	42,621	17,444	6,680	33,241	60%
Debt Service	-	-	-	-	-	-	0%
Capital	3,000	-	-	-	-	3,000	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	346,237	20,969	230,166	198,441	7,080	108,991	69%
Net	-	-	-	-	(7,080)	7,080	
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/Variations Below:

Late last year (December 2012), the Human Rights moved into a new building. Thus, office space was only paid for one month. The services category is much higher because of rent paid this year. Expenditures are consistent with normal operating costs.

Explain Significant Spending on Capital Projects Below:

N/A

2013 City of South Bend Monthly Financial Report

Fund/Department Name	Code Enforcement	Month	September
Fund/Department Number	101-1201	Date Updated	10/11/2013

	Current Amended 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	2,270,669	406,960	1,491,751	1,094,292	-	778,918	66%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	300	48	2,820	360	-	(2,520)	940%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	2,270,969	407,008	1,494,571	1,094,651	-	776,398	66%
Expenditures							
Personnel	983,883	68,447	709,696	683,117	8,884	265,302	73%
Supplies	89,757	7,830	72,658	61,965	2,044	15,055	83%
Services	985,130	273,989	626,635	311,330	299,483	59,012	94%
Debt Service	2,199	-	1,099	-	1,099	0	100%
Capital	158,000	56,742	71,482	-	-	86,518	45%
Transfers Out	52,000	-	13,000	38,240	-	39,000	25%
Total Expenditures	2,270,969	407,008	1,494,571	1,094,651	311,511	464,887	80%
Net	-	-	-	-	(311,511)	311,511	
Cash Balance			-	-			

Staffing			
Full Time	16.50	16.00	16.00
Part-Time /Seasonal/Temporary	0.50	1.00	1.00
Total	17.00	17.00	17.00

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

Dir of Code Enforcement and Director of Admin Services were supposed split salaries between Code and Animal Control, but that wasn't happening. Other income of \$2,300 was insurance proceeds from an auto accident. Transfers out are to Solid Waste for landfill fees. The encumbrance in Personnel is for D. Skwarcan's salary for the remainder of 2013; she's a contracted employee through PeopleLink. Code was billed for 7 months of services for Illegal Dumping in September, totaling \$204,704. Encumbrances for Site Mowing (Parks) and Illegal Dumping (Solid Waste) are \$215,035 as of 30 Sep.

Explain Significant Spending on Capital Projects Below:

Capital expenditure of \$56,742 is for two pickup trucks that were delivered in Sep. Last remaining planned purchase for single-axle dump truck will probably be postponed so that funds will be available to cover operational shortfalls.

2013 City of South Bend Monthly Financial Report

Fund/Department Name	Code Hearing Officer	Month	September
Fund/Department Number	101-1203	Date Updated	10/11/2013

	Current Amended 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	40,000	5,000	28,478	30,665	-	11,522	71%
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	40,000	5,000	28,478	30,665	-	11,522	71%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	40,000	5,000	28,478	30,665	4,000	7,522	81%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	40,000	5,000	28,478	30,665	4,000	7,522	81%
Net	-	-	-	-	(4,000)	4,000	
Cash Balance							

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

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

Sole expenditure is monthly billing for Hearing Officer. Expenses are a little higher than expected. Engel's rate of \$5,000 per hearing day has been approved by the Legal Dept. Hoppenheimer is new backup officer. This department is likely to exceed its budget before year-end and will require a year-end budget transfer.

Explain Significant Spending on Capital Projects Below:

No capital expenditures for this department.

2013 City of South Bend Monthly Financial Report

Fund/Department Name	Junk Vehicle	Month	September
Fund/Department Number	101-1204	Date Updated	10/11/2013

	Current Amended 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	29,829	21	23,580	34,683	-	6,249	79%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	36,000	500	6,331	13,476	-	29,669	18%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	65,829	521	29,911	48,159	-	35,918	45%
Expenditures							
Personnel	54,065	18	23,642	37,508	-	30,423	44%
Supplies	1,082	4	613	625	121	348	68%
Services	10,682	500	5,656	7,193	1,510	3,516	67%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	2,834	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	65,829	521	29,911	48,159	1,631	34,287	48%
Net	-	-	-	-	(1,631)	1,631	
Cash Balance							

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

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

Single employee resigned June 2013, transferred to Police. We expect an arrangement where he will continue to tow vehicles and we will pay the Police Dept. Details still pending. July: credit of \$2,300 posted to Services from Central Svcs for Parts, Fuel, & Labor. Only Personnel cost is AJ for Unemployment Insurance Allocation.

Explain Significant Spending on Capital Projects Below:

No Capital expenditures.

2013 City of South Bend Monthly Financial Report

Fund/Department Name	Unsafe Building	Month	September
Fund/Department Number	101-1205	Date Updated	10/11/2013

	Current Amended 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	(49,316)	(4,376)	(213,439)	(168,781)	-	164,123	433%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	50,000	1,411	32,257	8,003	-	17,743	65%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	53,000	3,700	200,129	220,733	-	(147,129)	378%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	53,684	735	18,947	59,954	-	34,737	35%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	53,684	735	18,947	59,954	26,685	8,052	85%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	53,684	735	18,947	59,954	26,685	8,052	85%
Net	-	-	-	-	(26,685)	26,685	
Cash Balance							

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

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

Service expenditures are primarily board-ups which haven't been called for as much as anticipated. Revenue from fines & forfeitures includes \$91,531 from 2012 Property Taxes collected.

Explain Significant Spending on Capital Projects Below:

No Capital purchases have been made.

2013 City of South Bend Monthly Financial Report

Fund/Department Name	Animal Control	Month	September
Fund/Department Number	101-1207	Date Updated	10/14/2013

	Current Amended 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	542,611	38,448	393,722	360,996	-	148,889	73%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	52,400	3,070	35,479	35,866	-	16,921	68%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	100	385	2,425	199	-	(2,325)	2425%
Other Income	1,000	195	265	-	-	735	26%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	596,111	42,098	431,891	397,061	-	164,220	72%
Expenditures							
Personnel	436,947	30,824	310,096	285,773	-	126,851	71%
Supplies	66,364	4,311	47,446	43,300	2,464	16,454	75%
Services	91,340	6,760	73,942	59,894	11,883	5,516	94%
Debt Service	1,200	204	408	-	204	588	51%
Capital	260	-	-	7,050	-	260	0%
Transfers Out	-	-	-	1,044	-	-	0%
Total Expenditures	596,111	42,098	431,891	397,061	14,550	149,669	75%
Net	-	-	-	-	(14,550)	14,550	
Cash Balance							

Staffing			
Full Time	8.50	8.00	8.00
Part-Time /Seasonal/Temporary	0.40	1.00	1.00
Total	8.90	9.00	9.00

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

Director of Admin Services was supposed to have salary split between Code and Animal Control, but 100% has gone to Code. New Shelter Manager began work 8 July. Staff temporarily reduced by 2 Officers in late July. Minnick Services (cremation services) is on target to be \$4,000 over budget for Veterinary Expenses (.31-09).

Explain Significant Spending on Capital Projects Below:

No capital expenditures budgeted. \$260 budget appears in error; will be corrected as part of mid-year budget transfers.

2013 City of South Bend Monthly Financial Report

Fund/Department Name	Rainy Day	Month	September
Fund/Department Number	102	Date Updated	10/14/2013

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	52,000	2,602	24,564	34,983	-	27,436	47%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	52,000	2,602	24,564	34,983	-	27,436	47%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	52,000	2,602	24,564	34,983	-	27,436	
Cash Balance			8,612,744	8,580,925			

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

2013 City of South Bend Monthly Financial Report

Fund/Department Name	Parks & Recreation	Month	September
Fund/Department Number	201	Date Updated	10/18/2013

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	7,800,000	-	3,943,985	4,295,900	-	3,856,015	51%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	533,081	-	309,952	308,977	-	223,129	58%
Grants/Intergovernmental	696,009	58,001	522,007	462,447	-	174,002	75%
Charges for Services	3,239,789	301,729	2,877,723	2,780,381	-	362,066	89%
Interest Earnings	10,000	1,254	10,540	12,202	-	(540)	105%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	83,450	-	13,067	108,494	-	70,383	16%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	12,362,329	360,984	7,677,274	7,968,401	-	4,685,055	62%
Expenditures							
Personnel	7,941,934	596,870	5,917,331	5,818,057	2,769	2,021,834	75%
Supplies	1,670,053	125,321	1,399,850	1,316,828	231,305	38,898	98%
Services	2,331,375	209,701	1,685,167	1,534,514	77,745	568,463	76%
Debt Service	289,406	50,021	195,646	-	-	93,760	68%
Capital	504,195	50,658	290,855	403,185	28,404	184,936	63%
Transfers Out	190,500	-	-	154,701	-	190,500	0%
Total Expenditures	12,927,463	1,032,571	9,488,849	9,227,285	340,223	3,098,391	76%
Net	(565,134)	(671,587)	(1,811,575)	(1,258,884)	(340,223)	1,586,664	
Cash Balance			3,075,469	3,367,572			

Staffing			
Full Time	117.00	112.00	112.00
Part-Time /Seasonal/Temporary	76.00	76.40	82.10
Total	193.00	188.40	194.10

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

Golf revenue down from last year because 2012 started early and 2013 has been bad due to weather. Staffing is declining due to the end of summer programming and maintenance seasonal employees.

Explain Significant Spending on Capital Projects Below:

Three trucks were purchased during August.

2013 City of South Bend Monthly Financial Report

Fund/Department Name	Motor Vehicle Highway	Month	September 2013
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Fund/Department Number	202	Date Updated	10/21/2013
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	4,749,789	612,073	3,650,436	3,374,208	-	1,099,353	77%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	197,000	16,994	369,873	215,923	-	(172,873)	188%
Interest Earnings	7,000	1,541	9,186	5,530	-	(2,186)	131%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	111,300	1,098	24,784	83,585	-	86,516	22%
Transfers In	3,626,882	-	3,626,882	1,720,657	-	-	100%
Total Revenue	8,691,971	631,705	7,681,161	5,399,904	-	1,010,810	88%
Expenditures							
Personnel	3,845,935	254,066	2,643,569	2,183,106	-	1,202,366	69%
Supplies	3,124,845	414,798	1,402,678	1,893,117	768,246	953,921	69%
Services	1,756,176	96,505	1,033,213	941,488	112,856	610,107	65%
Debt Service	172,800	318	53,627	-	-	119,173	31%
Capital	276,740	-	70,905	142,384	-	205,835	26%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	9,176,496	765,688	5,203,992	5,160,095	881,102	3,091,402	66%
Net	(484,525)	(133,982)	2,477,169	239,809	(881,102)	(2,080,592)	
Cash Balance			4,748,263	1,653,692			

Staffing			
Full Time	59.00	56.00	56.00
Part-Time /Seasonal/Temporary	6.16	6.19	6.19
Total	65.16	62.19	62.19

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

Information included for Streets, Traffic & Lighting, and Curb & Sidewalk: Increase in personnel costs - in 2013 the Traffic & Lighting budget was moved from the General Fund (101-0607) to MVH; additional salary and benefit allocations from Engineering Department. Staffing changes: Two full-time Equip Operators left, lost 2 FTEs, will be replaced.

Explain Significant Spending on Capital Projects Below:

2013 City of South Bend Monthly Financial Report

Fund/Department Name	Recreation Nonreverting	Month	SEPTEMBER
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Fund/Department Number	203	Date Updated	10/16/2013
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	1,632,943	42,604	780,303	881,738	-	852,640	48%
Interest Earnings	4,000	257	2,225	2,734	-	1,775	56%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	5,205	89,879	42,467	-	(89,879)	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,636,943	48,066	872,407	926,940	-	764,536	53%
Expenditures							
Personnel	668,209	26,899	344,107	391,159	-	324,102	51%
Supplies	288,211	19,390	163,520	151,984	73,819	50,872	82%
Services	485,357	6,962	193,952	203,068	10,524	280,881	42%
Debt Service	-	-	-	-	-	-	0%
Capital	119,000	-	-	38,492	-	119,000	0%
Transfers Out	-	-	10,375	19,620	-	(10,375)	0%
Total Expenditures	1,560,777	53,252	711,955	804,323	84,343	764,479	51%
Net	76,166	(5,186)	160,453	122,617	(84,343)	56	
Cash Balance			831,584	731,568			

Staffing			
Full Time	1.00	1.00	1.00
Part-Time /Seasonal/Temporary	25.70	22.50	17.44
Total	26.70	23.50	18.44

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

This fund accounts for programs and events that are self funded through user fees.

Explain Significant Spending on Capital Projects Below:

2013 City of South Bend Monthly Financial Report

Fund/Department Name	Studebaker-Oliver Reverting Grants	Month	September
Fund/Department Number	209	Date Updated	10/16/2013

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior 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	327	3,088	4,573	-	1,912	62%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	5,000	327	3,088	4,573	-	1,912	62%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	1,838	-	-	0%
Debt Service	-	-	-	160,764	-	-	0%
Capital	1,000,000	-	-	-	-	1,000,000	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	1,000,000	-	-	162,602	-	1,000,000	0%
Net	(995,000)	327	3,088	(158,029)	-	(998,088)	
Cash Balance			1,082,763	1,078,763			

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

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

2012 debt service expense to reimburse for final Section 108 #7 payment.

Explain Significant Spending on Capital Projects Below:

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

2013 City of South Bend Monthly Financial Report

Fund/Department Name	Economic Development State Grants	Month	September
Fund/Department Number	210	Date Updated	10/16/2013

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior 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	161,829	4,130	56,523	63,518	-	105,306	35%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	1,462,358	14,174	163,082	156,140	-	1,299,276	11%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,624,187	18,304	219,605	219,658	-	1,404,582	14%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	1,260,777	330,302	444,423	177,565	-	816,354	35%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	1,260,777	330,302	444,423	177,565	-	816,354	35%
Net	363,410	(311,998)	(224,818)	42,093	-	588,228	
Cash Balance			693,637	947,140			

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

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

No significant issues.

Explain Significant Spending on Capital Projects Below:

2013 City of South Bend Monthly Financial Report

Fund/Department Name Community & Economic Development Admn.

Month September

Fund/Department Number 211

Date Updated 10/16/2013

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	421,787	-	139,636	322,997	-	282,151	33%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	2,200	258	2,154	2,354	-	46	98%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	200,300	37,602	262,295	199,803	-	(61,995)	131%
Transfers In	1,717,521	-	1,288,139	1,145,360	-	429,382	75%
Total Revenue	2,341,808	37,860	1,692,224	1,670,514	-	649,584	72%
Expenditures							
Personnel	1,929,047	137,358	1,353,025	1,258,026	-	576,022	70%
Supplies	36,561	2,530	25,883	13,440	2,355	8,323	77%
Services	384,003	25,465	256,401	95,124	9,650	117,952	69%
Debt Service	-	-	-	-	-	-	0%
Capital	4,720	-	4,720	-	-	-	100%
Transfers Out	-	-	-	182,358	-	-	0%
Total Expenditures	2,354,331	165,353	1,640,029	1,548,948	12,005	702,297	70%
Net	(12,523)	(127,493)	52,195	121,566	(12,005)	(52,713)	
Cash Balance			636,032	637,695			

Staffing

Full Time	25.60	24.60	24.60
Part-Time /Seasonal/Temporary	1.00	1.00	1.00
Total	26.60	25.60	25.60

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

Have drawn our staff contracts (other income) faster than last year. Admin cost shows in services in 2013, but was in transfers out in 2012.

Explain Significant Spending on Capital Projects Below:

Capital expenditures relate to purchase of whiteboard for conference room and electrical work associated with move to 14th floor.

2013 City of South Bend Monthly Financial Report

Fund/Department Name	Community & Economic Development
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Month	September
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Fund/Department Number	212
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Date Updated	10/16/2013
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	8,148,705	660,972	3,232,182	3,038,093	-	4,916,523	40%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	2,000	43	1,775	2,234	-	225	89%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	649,600	173,137	358,605	280,604	-	290,995	55%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	8,800,305	834,152	3,592,562	3,320,931	-	5,207,743	41%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Grants	8,957,256	221,052	3,372,304	3,270,446	3,813,395	1,771,557	80%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	8,957,256	221,052	3,372,304	3,270,446	3,813,395	1,771,557	80%
Net	(156,951)	613,100	220,258	50,485	(3,813,395)	3,436,186	
Cash Balance			733,097	344,742			

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:

2013 City of South Bend Monthly Financial Report

Fund/Department Name	Police State Seizures	Month	September
Fund/Department Number	216	Date Updated	10/10/2013

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior 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	9,724	18,664	21,676	-	16,336	53%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	300	43	412	533	-	(112)	137%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	600	-	-	-	-	600	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	35,900	9,767	19,076	22,209	-	16,824	53%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	10,000	-	-	-	-	10,000	0%
Services	22,500	950	1,450	6,891	-	21,050	6%
Debt Service	-	-	-	-	-	-	0%
Capital	13,400	-	10,000	-	-	3,400	75%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	45,900	950	11,450	6,891	-	34,450	25%
Net	(10,000)	8,817	7,626	15,318	-	(17,626)	
Cash Balance			152,550	142,026			

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

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

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

Explain Significant Spending on Capital Projects Below:

The \$10,000 Capital purchase was the VMWare Center Server and Switch for Police Communications.

2013 City of South Bend Monthly Financial Report

Fund/Department Name	Gift, Donation, Bequest	Month	September
Fund/Department Number	217	Date Updated	10/10/2013

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior 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	22	189	234	-	11	95%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	16,811	-	11,269	17,807	-	5,542	67%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	17,011	22	11,458	18,041	-	5,553	67%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	3,441	-	-	3,164	-	3,441	0%
Services	7,311	-	-	-	1,310	6,001	18%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	10,752	-	-	3,164	1,310	9,442	12%
Net	6,259	22	11,458	14,877	(1,310)	(3,889)	
Cash Balance			74,691	61,507			

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

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

In July, spring taxes (\$1,310.22) were charged to the services account in error. Correction made in August. The Gift, Donation, and Bequest fund may be used by all City departments but the majority of the donations are for Animal Care and Control and Community Investment (i.e. bicycle signs). Donations received during June, 2013 were \$9,810 and included \$7,311 from Well Fargo Bank for code demolitions and property taxes on certain properties. This amount has been included on the 2013 mid-year appropriation ordinance for consideration by the Common Council on August 26, 2013.

Explain Significant Spending on Capital Projects Below:

None

2013 City of South Bend Monthly Financial Report

Fund/Department Name	Police Curfew Violations	Month	September
Fund/Department Number	218	Date Updated	10/10/2013

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior 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	25	400	318	-	600	40%
Interest Earnings	25	3	31	43	-	(6)	124%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,025	28	431	360	-	594	42%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	500	-	-	-	-	500	0%
Services	500	-	-	-	-	500	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	1,000	-	-	-	-	1,000	0%
Net	25	28	431	360	-	(406)	
Cash Balance			11,316	10,776			

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

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

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

Explain Significant Spending on Capital Projects Below:

2013 City of South Bend Monthly Financial Report

Fund/Department Name	Law Enforcement Continuing Education	Month	September
Fund/Department Number	220	Date Updated	10/10/2013

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	108,000	-	6,964	74,468	-	101,036	6%
Charges for Services	180,000	17,099	130,994	132,709	-	49,006	73%
Interest Earnings	3,000	286	2,938	4,298	-	62	98%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	2,000	-	1,965	1,780	-	35	98%
Other Income	54,000	4,688	7,519	13,843	-	46,481	14%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	347,000	22,073	150,380	227,098	-	196,620	43%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	148,512	1,850	123,231	17,251	909	24,372	84%
Services	119,500	-	35,377	46,825	-	84,123	30%
Debt Service	-	-	-	-	-	-	0%
Capital	210,119	-	123,119	151,896	12,800	74,200	65%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	478,131	1,850	281,727	215,972	13,709	182,695	62%
Net	(131,131)	20,223	(131,347)	11,126	(13,709)	13,925	
Cash Balance			955,858	1,052,365			

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

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

Grant revenue results from reimbursement of expenditures specified in the grant plus fees for accident reports, gun permits and false alarm and loud noise fines. Grant revenue is dependent on the timing of the expenditure and does not flow ratably over the course of the year. Grant Revenue for 2013 is down from 2012 as a result of timing on the reimbursement of grants and fewer grants available in 2013. Other Income for 2013 compared to 2012 is down to the timing of receipt of annual rent reimbursement for the ATF office in 2012. The increase in Supplies over 2012 is due to \$88,355 purchase of In Car Videos in 2013. This purchase will be reimbursed by a grant.

Explain Significant Spending on Capital Projects Below:

The \$123,119 of Capital is the result of \$100,000 which is a portion of the purchase of the armor vehicle and \$23,119 is the purchase of Dell VM/Ware Center Server.

2013 City of South Bend Monthly Financial Report

Fund/Department Name	Loss Recovery	Month	September
Fund/Department Number	227	Date Updated	10/14/2013

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	25,000	2,444	14,061	18,212	-	10,939	56%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	3,804,857	-	3,804,857	-	-	(0)	100%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	3,829,857	2,444	3,818,919	18,212	-	10,938	100%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	208,000	-	-	-	-	208,000	0%
Services	316,033	10,316	100,162	1,601	76,428	139,443	56%
Debt Service	-	-	-	-	-	-	0%
Capital	2,152	-	-	151,008	-	2,152	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	526,185	10,316	100,162	152,609	76,428	349,595	34%
Net	3,303,672	(7,872)	3,718,757	(134,398)	(76,428)	(338,657)	
Cash Balance			8,060,318	4,359,257			

Staffing

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

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

Encumbrances include \$20K for SB Ethanol Real Estate (neighborhood association taking over pumps), \$57,417 to Weaver Boos Consultants for groundwater sampling. Budget for capital are Park & Rec items that should be removed.

On 3 Jul the City received a settlement of \$3.87 million for litigation from the Oliver brownfield. The Budget balances have been adjusted in July to reflect this activity. The budgeted interest income will also be adjusted accordingly. Largest expenditures to date are Weaver Boos for \$31K for groundwater testing at old Studebaker Museum site (Freeman-Spicer building site; \$44K still encumbered) and SB Ethanol Real Estate LLC for pumping (\$14K spent, \$12K still encumbered).

Explain Significant Spending on Capital Projects Below:

No significant capital projects planned for 2013. There is \$2,152 encumbered to replace Parks & Rec playground equipment that should be reclassified out of Capital.

2013 City of South Bend Monthly Financial Report

Fund/Department Name	Public Safety LOIT	Month	September
Fund/Department Number	249	Date Updated	10/13/2013

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	5,892,386	491,032	4,419,289	5,091,517	-	1,473,097	75%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	8,000	527	5,977	6,365	-	2,023	75%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	560,580	175,436	-	(560,580)	0%
Total Revenue	5,900,386	491,559	4,985,846	5,273,318	-	914,540	85%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	7,101,757	-	5,344,501	4,034,995	-	1,757,256	75%
Total Expenditures	7,101,757	-	5,344,501	4,034,995	-	1,757,256	75%
Net	(1,201,371)	491,559	(358,655)	1,238,323	-	(842,716)	
Cash Balance			2,631,285	2,915,465			

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

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

Monies in Fund 249 are transferred quarterly to the General Fund to fund police and fire personnel. A quarterly reconciliation is prepared and any unspent money is transferred back to Fund 249. For 2014, the City has been advised by the DLGF and SBOA that it should budget personnel costs directly from Fund 249. Fund 249 is budgeted to spend over \$1.0 million dollars more than it takes in as revenue during 2013 to support public safety personnel costs. The third quarter transfer was made during July 2013. The second quarter accounting summary and reconciliation was prepared on July 5, 2013. This resulted in a return of \$338,839.38 (recorded as a transfer in during June) for monies unspent by the police and fire departments in the General Fund. During July, the fire department posted a journal entry to reclassify costs to their public safety LOIT department in the General Fund to correct an accounting error.

Explain Significant Spending on Capital Projects Below:

None. No capital is purchased from this fund.

2013 City of South Bend Monthly Financial Report

Fund/Department Name	Local Roads & Streets	Month	September
Fund/Department Number	251	Date Updated	10/14/2013

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	1,052,643	76,632	732,439	751,362	-	320,204	70%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	8,500	545	5,233	5,904	-	3,267	62%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,061,143	77,178	737,672	757,265	-	323,471	70%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	400,000	80,931	397,338	-	2,663	-	100%
Services	77,500	-	7,500	86,850	70,000	-	100%
Debt Service	-	-	-	-	-	-	0%
Capital	758,424	975	373,762	314,134	81,329	303,333	60%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	1,235,924	81,906	778,599	400,984	153,992	303,333	75%
Net	(174,781)	(4,728)	(40,927)	356,282	(153,992)	20,138	
Cash Balance			1,673,370	1,582,286			

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

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

The 2013 budget includes \$400,000 for paving that will be spent during the summer months. PO 210585 to Walsh & Kelly for the material was encumbered in May. First significant purchases for material in July for \$137K.

Revenue is provided by state-shared gasoline taxes, which are remitted monthly, ~ \$90K per month. Lower receipts in Aug and Sep follow the same pattern as in previous years.

Explain Significant Spending on Capital Projects Below:

Made final payment to INDOT for Riverside Trail Phase II - \$33,453

2013 City of South Bend Monthly Financial Report

Fund/Department Name	Excess Welfare Distribution	Month	September
Fund/Department Number	252	Date Updated	10/10/2013

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior 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	5,406	-	(3)	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	-	0	3	5,406	-	(3)	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	2,276,693	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	2,276,693	-	-	0%
Net	-	0	3	(2,271,287)	-	(3)	
Cash Balance			1,149	1,145			

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 the both the Police and Fire departments. Money in this fund may only be used for public safety purposes. The final fund balance will be spent during 2014.

Explain Significant Spending on Capital Projects Below:

Last year, portable radios were purchased for the Police Department. For 2013, there is no capital budgeted.

2013 City of South Bend Monthly Financial Report

Fund/Department Name	Human Rights Federal Grant	Month	September
Fund/Department Number	258	Date Updated	10/10/2013

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	199,000	92,867	143,317	114,677	-	55,683	72%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	2,100	128	1,310	1,870	-	790	62%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	36,150	25,000	38,600	32,638	-	(2,450)	107%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	237,250	117,995	183,226	149,185	-	54,024	77%
Expenditures							
Personnel	105,514	8,142	81,454	76,215	-	24,060	77%
Supplies	4,668	118	1,229	1,897	693	2,746	41%
Services	117,248	3,984	54,170	47,164	6,923	56,155	52%
Debt Service	-	-	-	-	-	-	0%
Capital	1,500	-	304	-	-	1,196	20%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	228,930	12,244	137,158	125,276	7,616	84,157	63%
Net	8,320	105,751	46,068	23,908	(7,616)	(30,133)	
Cash Balance			532,233	493,673			

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

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

The Human Rights Federal Grant Fund contains separate departments for EEOC and HUD grants. Revenue higher this year due to timing of receipts. This same time last year, the Human Rights received grant money in the amount of \$20,000 to continue to promote awareness of fair housing and fair employment. Expenditures are higher this year with the addition of the new grant money.

Explain Significant Spending on Capital Projects Below:

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

2013 City of South Bend Monthly Financial Report

Fund/Department Name	Eastrace Waterway	Month	September
Fund/Department Number	271	Date Updated	10/16/2013

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	100	4	41	87	-	59	41%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	100	4	41	87	-	59	41%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	346	-	-	8,009	346	(0)	100%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	346	-	-	8,009	346	(0)	100%
Net	(246)	4	41	(7,922)	(346)	59	
Cash Balance			14,364	14,311			

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 past years there have been no races.

Explain Significant Spending on Capital Projects Below:

2013 City of South Bend Monthly Financial Report

Fund/Department Name Morris PAC / Palais Royale Marketing

Month September

Fund/Department Number 273

Date Updated 10/10/2013

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	8,000	175	4,793	1,844	-	3,207	60%
Interest Earnings	100	8	80	100	-	20	80%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	8,100	183	4,873	1,944	-	3,227	60%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	10,149	239	6,251	-	-	3,898	62%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	10,149	239	6,251	-	-	3,898	62%
Net	(2,049)	(56)	(1,378)	1,944	-	(671)	
Cash Balance			27,384	25,668			

Staffing

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

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

The Morris Performance Arts Center and Palais Royale Marketing Fund was established as a separate non-reverting fund to receive monies from the 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

2013 City of South Bend Monthly Financial Report

Fund/Department Name	Police Block Grants	Month	September
Fund/Department Number	280	Date Updated	10/10/2013

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	185,000	-	-	-	-	185,000	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	300	1	11	455	-	289	4%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	222	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	185,300	1	11	677	-	185,289	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	45,000	-	-	-	-	45,000	0%
Services	40,000	-	-	-	-	40,000	0%
Debt Service	-	-	-	-	-	-	0%
Capital	100,000	-	-	124,539	-	100,000	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	185,000	-	-	124,539	-	185,000	0%
Net	300	1	11	(123,863)	-	289	
Cash Balance			3,815	3,801			

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. Revenue and Expenditures for 2013 will depend on completion of grant related activity for remaining open grants.

Explain Significant Spending on Capital Projects Below:

2013 City of South Bend Monthly Financial Report

Fund/Department Name **Economic Develop. Commission-Revenue Bonds**

Month **September**

Fund/Department Number **281**

Date Updated **10/16/2013**

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	100	8	77	110	-	23	77%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	100	8	77	110	-	23	77%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	27,102	-	-	-	-	27,102	0%
Total Expenditures	27,102	-	-	-	-	27,102	0%
Net	(27,002)	8	77	110	-	(27,079)	
Cash Balance			27,112	27,012			

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. Fund to be closed during 2013.

Explain Significant Spending on Capital Projects Below:

2013 City of South Bend Monthly Financial Report

Fund/Department Name	HAZMAT	Month	September
Fund/Department Number	289	Date Updated	10/18/2013

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	3,000	-	16,722	-	-	(13,722)	557%
Interest Earnings	-	5	31	11	-	(31)	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	3,000	5	16,753	11	-	(13,753)	558%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	3,500	-	3,237	-	-	263	92%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	3,500	-	3,237	-	-	263	92%
Net	(500)	5	13,516	11	-	(14,016)	
Cash Balance			16,198	2,680			

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 business 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.

2013 City of South Bend Monthly Financial Report

Fund/Department Name	Indiana River Rescue	Month	September
Fund/Department Number	291	Date Updated	10/18/2013

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior 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	31,300	2,000	64,200	29,500	-	(32,900)	205%
Interest Earnings	200	27	310	318	-	(110)	155%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	31,500	2,027	64,510	29,818	-	(33,010)	205%
Expenditures							
Personnel	2,000	-	1,507	-	-	493	75%
Supplies	35,666	53	35,720	7,176	300	(354)	101%
Services	24,700	190	16,833	4,625	4,782	3,085	88%
Debt Service	-	-	-	-	-	-	0%
Capital	29,760	-	27,460	2,049	-	2,300	92%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	92,126	243	81,520	13,850	5,082	5,524	94%
Net	(60,626)	1,784	(17,010)	15,968	(5,082)	(38,534)	
Cash Balance			102,403	87,718			

Staffing

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

Explain Significant Revenue, Expenditure and Staffing Changes/Variances 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.

Explain Significant Spending on Capital Projects Below:

Purchased a new tow vehicle for Indiana River Rescue School Trailer at a cost of \$27,460. Fund also maintains and replaces boats, motors and equipment as needed.

2013 City of South Bend Monthly Financial Report

Fund/Department Name	Police Grants	Month	September
Fund/Department Number	292	Date Updated	10/11/2013

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	110,000	-	38,532	97,000	-	71,468	35%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	110,000	-	38,532	97,000	-	71,468	35%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	36,911	-	-	(36,911)	0%
Services	10,000	-	-	-	-	10,000	0%
Debt Service	-	-	-	-	-	-	0%
Capital	100,000	-	-	-	19,450	80,550	19%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	110,000	-	36,911	-	19,450	53,639	51%
Net	-	-	1,621	97,000	(19,450)	17,829	
Cash Balance			99,746	98,125			

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

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

Change in cash balance is due to the timing of receipts for grant expenditures. The \$36,911 Supplies amount is for the purchase of computer software and maintenance for police car communication. Funding from a Federal Grant was received in July.

Explain Significant Spending on Capital Projects Below:

2013 City of South Bend Monthly Financial Report

Fund/Department Name	Regional Police Academy	Month	September
Fund/Department Number	294	Date Updated	10/11/2013

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior 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	26,000	500	20,045	12,170	-	5,955	77%
Interest Earnings	-	-	-	333	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	2,500	23	227	1,253	-	2,273	9%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	28,500	523	20,272	13,756	-	8,228	71%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	1,500	-	71	156	-	1,429	5%
Services	27,000	1,853	19,140	8,614	-	7,860	71%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	28,500	1,853	19,211	8,770	-	9,289	67%
Net	-	(1,330)	1,061	4,986	-	(1,061)	
Cash Balance			74,877	81,348			

Staffing

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

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

This fund was established to fund the cost of course material and instructors at the South Bend Police Academy. The enforcement courses are offered to other police departments who pay a fee to attend the training. Increase in Revenue over 2012 is due to additional tuition received for attendance at instruction offered at the SBPD Academy. The increase in expenditures in 2013 over 2012 was due to the cost of offering a course for officers that will be assigned to train new officers.

Explain Significant Spending on Capital Projects Below:

2013 City of South Bend Monthly Financial Report

Fund/Department Name	COPS MORE Grant	Month	September
Fund/Department Number	295	Date Updated	10/11/2013

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	15,000	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	350	32	304	410	-	46	87%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	3,250	-	250	2,640	-	3,000	8%
Other Income	38,000	738	8,064	8,508	-	29,936	21%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	41,600	770	8,618	26,558	-	32,982	21%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	14,030	784	3,482	4,905	76	10,472	25%
Services	16,875	350	8,011	9,298	-	8,864	47%
Debt Service	500	-	-	-	-	500	0%
Capital	10,575	-	-	20,000	-	10,575	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	41,980	1,134	11,493	34,203	76	30,411	28%
Net	(380)	(364)	(2,875)	(7,645)	(76)	2,571	
Cash Balance			104,414	98,252			

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

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

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

Explain Significant Spending on Capital Projects Below:

2013 City of South Bend Monthly Financial Report

Fund/Department Name	Police Federal Drug Enforcement	Month	September
Fund/Department Number	299	Date Updated	1011/13

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	100,000	74,475	125,761	59,707	-	(25,761)	126%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	1,000	66	699	687	-	301	70%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	1,000	-	32,793	10,026	-	(31,793)	3279%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	102,000	74,541	159,253	70,420	-	(57,253)	156%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	60,867	6,162	41,233	29,727	5,950	13,684	78%
Services	45,000	-	10,454	24,481	-	34,546	23%
Debt Service	-	-	-	-	-	-	0%
Capital	82,706	-	65,945	24,011	-	16,761	80%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	188,573	6,162	117,632	78,219	5,950	64,991	66%
Net	(86,573)	68,379	41,621	(7,799)	(5,950)	(122,244)	
Cash Balance			376,961	303,461			

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

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

This fund was established to receive the Police Department share of money acquired in drug enforcement activity. The \$23,018 of Other Income is grant reimbursement for the purchase of the bomb suit acquired by the police department. Expenditures are to be used to fund drug enforcement and training.

Explain Significant Spending on Capital Projects Below:

The \$65,945 of capital includes \$62,706 which is the balance of the \$162,706 purchase of the SWAT vehicle.

2013 City of South Bend Monthly Financial Report

Fund/Department Name	County Option Income Tax	Month	September
Fund/Department Number	404	Date Updated	10/10/2013

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	7,846,940	653,912	5,885,204	6,688,597	-	1,961,736	75%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	80,000	4,280	41,762	56,884	-	38,238	52%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	805,932	42,244	390,662	622,393	-	415,270	48%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	8,732,872	700,435	6,317,628	7,367,874	-	2,415,244	72%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	1,476,918	94,279	842,475	17,830	-	634,443	57%
Services	4,277,887	428,366	3,250,385	2,791,297	153,284	874,218	80%
Debt Service	2,178,168	114,447	2,050,575	2,073,231	-	127,593	94%
Capital	833,562	-	253,626	1,754,407	100,960	478,976	43%
Transfers Out	676,882	-	676,882	481,992	-	-	100%
Total Expenditures	9,443,417	637,092	7,073,943	7,118,757	254,244	2,115,230	78%
Net	(710,545)	63,343	(756,315)	249,117	(254,244)	300,014	
Cash Balance			14,570,687	14,456,561			

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

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

Significant revenue increase in 2013, due to the City receiving approximately \$136,000 more per month in COIT distribution than in the prior year. The 2013 amended budget is negative because it includes \$680,993 in encumbrances at 12/31/12 for projects that were in process. Supplies category shows huge variance (approx. \$824,000) as a result of gasoline being budgeted in this fund for 2013. This was not in place in the prior year. For 2013, COIT distributions from the County are \$653,911.59 per month and are paid through September 30, 2013. The amount shown as Transfers Out of \$676,882 is for the curb and sidewalk program. The amount is transferred to the MVH fund 202.

Explain Significant Spending on Capital Projects Below:

At this same time in September, there was roughly \$1.5 million more spent in 2012. Projects include the Northside Trail and the Greenhouse Conservatory which have since been completed.

2013 City of South Bend Monthly Financial Report

Fund/Department Name	Economic Development Income Tax	Month	September
Fund/Department Number	408	Date Updated	10/13/2013

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	8,177,352	681,446	6,133,014	6,987,628	-	2,044,338	75%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	300	-	-	(300)	0%
Interest Earnings	50,000	2,577	27,577	37,662	-	22,423	55%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	504,660	-	424,325	409,160	-	80,335	84%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	8,732,012	684,023	6,585,217	7,434,451	-	2,146,795	75%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	2,658,175	117,004	1,071,547	934,682	445,462	1,141,165	43%
Debt Service	1,913,214	-	1,914,214	1,901,453	-	(1,000)	184%
Capital	4,471	-	-	22,918	4,471	(0)	100%
Transfers Out	4,417,519	-	3,988,139	2,765,360	-	429,380	90%
Total Expenditures	8,993,379	117,004	6,973,900	5,624,412	449,933	1,569,545	83%
Net	(261,367)	567,018	(388,684)	1,810,039	(449,933)	577,250	
Cash Balance			9,595,727	10,190,299			

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

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

Included in the 2013 Transfers Out budget is a \$2,700,000 transfer to the MVH Fund 202 for costs of the Street Department. A total of \$1,350,000 (50%) was transferred in April, 2013 and \$1,350,000 during July, 2013. This fund also pays debt service for the CEDIT and Morris Performing Arts Center bonds and these bond payments are due in February and July. The 2013 amended budget is negative because it includes \$302,741 in encumbrances carried over from 2012 for projects in process at 12/31/12. EDIT tax revenue is received monthly from St. Joseph County as certified by the DLGF. A target penalty fee in the amount of \$354,660 was received from TJX Corporation (AJ Wright) in April, 2013. EDIT revenue during 2012 includes \$743,906.84 received from the State of Indiana due to a 2011 accounting error. EDIT revenue from the State is \$681,445.98 per month and is paid through July, 2013. A total of \$1,288,139 has been transferred to the DCI Administration Fund 211. This represents three quarterly payments. All debt service payments have been made for 2013.

Explain Significant Spending on Capital Projects Below:

Capital spending in 2012 in the amount of \$22,918 was for the CSO Trunk Sewer project before the project was discontinued.

2013 City of South Bend Monthly Financial Report

Fund/Department Name	Urban Development Action Grant	Month	September
Fund/Department Number	410	Date Updated	10/16/2013

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior 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	142	-	-	-	-	142	0%
Interest Earnings	1,405	8	80	878	-	1,325	6%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	68,557	128	3,489	4,456	-	65,068	5%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	70,104	136	3,568	5,334	-	66,536	5%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	268,146	-	-	200,451	-	268,146	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	268,146	-	-	200,451	-	268,146	0%
Net	(198,042)	136	3,568	(195,117)	-	(201,610)	
Cash Balance			27,321	21,418			

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

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

The 2013 amended budget is negative because it includes \$268,146 in principal payments to the COIT Fund. These payments will not be made unless revenue generated in the fund (primarily from BDC collections) is actually received.

Explain Significant Spending on Capital Projects Below:

2013 City of South Bend Monthly Financial Report

Fund/Department Name	Project Releaf	Month	September 2013
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Fund/Department Number	655	Date Updated	10/21/2013
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	429,000	36,414	324,234	321,261	-	104,766	76%
Interest Earnings	2,700	255	2,394	3,524	-	306	89%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	431,700	36,669	326,628	324,785	-	105,072	76%
Expenditures							
Personnel	64,378	28	1,173	222	-	63,205	2%
Supplies	7,432	-	347	-	7,000	85	99%
Services	67,756	5,633	22,280	13,890	-	45,476	33%
Debt Service	42,499	-	23,238	-	-	19,261	55%
Capital	-	-	-	-	-	-	0%
Transfers Out	250,000	-	250,000	246,462	-	-	100%
Total Expenditures	432,065	5,661	297,039	260,574	7,000	128,026	70%
Net	(365)	31,008	29,590	64,211	(7,000)	(22,955)	
Cash Balance			889,224	829,231			

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

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

Program runs from approximately first week in November until the middle of December. Personnel will be hired, supplies will be bought at that time. Any personnel expenditures between now and then will be for unemployment compensation charges.

Explain Significant Spending on Capital Projects Below:

2013 City of South Bend Monthly Financial Report

Fund/Department Name	Police K-9 Unit	Month	September
Fund/Department Number	705	Date Updated	10/11/2013

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior 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	1	6	9	-	4	60%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	1,990	-	-	-	-	1,990	0%
Other Income	-	-	1	-	-	(1)	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	2,000	1	7	9	-	1,993	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	2,000	-	-	356	-	2,000	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	2,000	-	-	356	-	2,000	0%
Net	-	1	7	(347)	-	(7)	
Cash Balance			1,937	1,928			

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

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

Fund is for receiving donations for the care of the K-9 units as well as the acquisition of new dogs. No activity yet in 2013.

Explain Significant Spending on Capital Projects Below:

2013 City of South Bend Monthly Financial Report

Fund/Department Name	Football Hall of Fame Debt Service	Month	September
Fund/Department Number	313	Date Updated	10/16/2013

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	1,118,460	-	693,822	622,017	-	424,638	62%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	67,861	-	33,662	40,096	-	34,199	50%
Grants/Intergovernmental	71,468	5,956	53,601	69,780	-	17,867	75%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	5,900	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,257,789	5,956	781,085	737,793	-	476,704	62%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	1,268,000	-	1,268,000	1,329,715	-	-	100%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	1,268,000	-	1,268,000	1,329,715	-	-	100%
Net	(10,211)	5,956	(486,915)	(591,922)	-	476,704	
Cash Balance			90,458	6,698			

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

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

This fund is used to collect a separate property tax levy (distributions received in June and December) and is used to pay debt service on the former College Football Hall of Fame building (payments due in February and July). Because of the timing of revenue and expenditures this fund will typically have a negative cash balance until the property tax distributions are received. PILOT taxes paid by the utilities are received monthly in this fund. Property taxes received in the amount of \$693,822.13 during June, 2013 eliminated the negative cash balance in this fund. The property tax collections of \$693,822.13 represented 51.73% of the levy amount and 62.03% of the 2013 budgeted revenue amount. The Hall of Fame bond was refunded during 2011 resulting in lower debt service payments. The final payment is due February 1, 2018. Both debt service payments have been made for 2013.

Explain Significant Spending on Capital Projects Below:

None

2013 City of South Bend Monthly Financial Report

Fund/Department Name **Emergency Medical Services Capital Improv.**

Month **September**

Fund/Department Number **288**

Date Updated **10/18/2013**

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	155,084	-	-	98,703	-	155,084	0%
Charges for Services	2,764,000	289,947	2,184,189	1,645,273	-	579,811	79%
Interest Earnings	20,000	1,191	14,770	24,883	-	5,230	74%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	48,000	2,322	34,036	41,645	-	13,964	71%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	2,987,084	293,460	2,232,994	1,810,504	-	754,090	75%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	193,539	-	197,085	42,475	110	(3,656)	102%
Services	1,125,768	390,142	2,626,811	67,689	4,322,547	(5,823,590)	617%
Debt Service	1,190,596	-	40,667	57,200	-	1,149,929	1%
Capital	7,568,260	51,490	1,348,419	493,247	49,789	6,170,052	0%
Transfers Out	1,000,000	-	500,000	-	-	500,000	50%
Total Expenditures	11,078,163	441,632	4,712,981	660,611	4,372,446	1,992,736	82%
Net	(8,091,079)	(148,173)	(2,479,987)	1,149,893	(4,372,446)	(1,238,646)	
Cash Balance			3,077,017	6,683,749			

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 trucks, ambulances and major construction projects. There are no employees associated with this fund. Incurring project expenses for construction of Fire Training Facility and Fire Station 5 which will be reimbursed through bond.

Explain Significant Spending on Capital Projects Below:

February PO for new SCBA purchase of \$730,095 awaiting 80% grant pay out.

2013 City of South Bend Monthly Financial Report

Fund/Department Name	Professional Sports Development	Month	September
Fund/Department Number	377	Date Updated	10/16/2013

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	407,627	-	-	0%
Grants/Intergovernmental	600,000	-	362,795	527,710	-	237,205	60%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	6,500	176	2,369	4,245	-	4,131	36%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	81,301	-	77,851	88,023	-	3,450	96%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	687,801	176	443,016	1,027,605	-	244,785	64%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	776,671	-	776,470	776,408	-	201	100%
Capital	-	-	-	-	-	-	0%
Transfers Out	100,000	-	100,000	466,864	-	-	100%
Total Expenditures	876,671	-	876,470	1,243,271	-	201	100%
Net	(188,870)	176	(433,454)	(215,666)	-	244,584	
Cash Balance			607,368	886,752			

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

Explain Significant Revenue, Expenditure and Staffing Changes/Variances 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 the 2010 Coveleski Stadium bonds (payments due in January and July) and a \$100,000 capital transfer to Century Center (paid in January, 2013). PSDA tax revenue is generally received from the State on a monthly basis. PSDA tax is a special tax received from the State of Indiana based on the sales tax, income tax and local income taxes collected in the PSDA area (which includes Coveleski Stadium, Century Center, Morris Performing Arts Center and Studebaker National Museum). Coveleski Stadium generates the majority of PSDA revenue. Both debt service payments have been made for 2013.

Explain Significant Spending on Capital Projects Below:

A \$100,000 transfer is made annually to the Century Center Capital Fund 671.

2013 City of South Bend Monthly Financial Report

Fund/Department Name	Coveleski Stadium Capital	Month	September
Fund/Department Number	401	Date Updated	10/16/2013

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior 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	8	77	296	-	423	15%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	500	8	77	296	-	423	15%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	2,002	-	-	4,985	2,002	(0)	100%
Services	1,538	-	-	33,462	1,538	-	100%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	3,540	-	-	38,447	3,540	(0)	100%
Net	(3,040)	8	77	(38,152)	(3,540)	424	
Cash Balance			26,835	44,442			

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

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

Due to recent lease agreements, no capital revenues have been collected for this fund, limiting its budget.

Explain Significant Spending on Capital Projects Below:

2013 City of South Bend Monthly Financial Report

Fund/Department Name	Zoo Endowment	Month	SEPTEMBER
Fund/Department Number	403	Date Updated	10/16/2013

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior 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	15	140	170	-	60	70%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	2,700	-	-	13,000	-	2,700	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	2,900	15	140	13,170	-	2,760	5%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	2,900	15	140	13,170	-	2,760	
Cash Balance			48,986	48,805			

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:

2013 City of South Bend Monthly Financial Report

Fund/Department Name	Park Nonreverting Capital	Month	SEPTEMBER
Fund/Department Number	405	Date Updated	10/16/2013

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	3,000	324	4,005	3,097	-	(1,005)	134%
Interest Earnings	2,200	112	1,191	1,530	-	1,009	54%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	13,405	13,043	-	(13,405)	0%
Transfers In	198,300	-	-	-	-	198,300	0%
Total Revenue	203,500	436	18,601	17,669	-	184,899	9%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	13,816	2,115	66,535	34,630	31,775	(84,494)	712%
Services	-	-	40	12,735	6,800	(6,840)	0%
Debt Service	-	-	-	-	-	-	0%
Capital	203,500	-	24,731	63,974	-	178,769	12%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	217,316	2,115	91,306	111,339	38,575	87,435	60%
Net	(13,816)	(1,679)	(72,705)	(93,669)	(38,575)	97,464	
Cash Balance			419,681	373,361			

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

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

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.

2013 City of South Bend Monthly Financial Report

Fund/Department Name	Cumulative Capital Development	Month	September
Fund/Department Number	406	Date Updated	10/13/2013

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	530,000	-	253,553	284,256	-	276,447	48%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	34,271	-	19,926	20,445	-	14,345	58%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	4,000	238	2,287	3,061	-	1,713	57%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	46,054	3,838	34,753	32,826	-	11,301	75%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	614,325	4,076	310,520	340,588	-	303,805	51%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	504	42	378	477	-	126	75%
Debt Service	874,716	56,546	409,343	273,617	-	465,373	47%
Capital	36,000	-	-	13,600	-	36,000	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	911,220	56,588	409,721	287,694	-	501,499	45%
Net	(296,895)	(52,512)	(99,201)	52,894	-	(197,694)	
Cash Balance			736,568	875,124			

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. Property tax revenue in the amount of \$253,553 was received on June 18, 2013. This amount represents 51.73% of the tax levy and 47.84% of the 2013 revenue budget. For the 2014 budget, this fund will be used to pay existing police capital lease payments but will not include a capital lease for 2014. This payment will be moved to the COIT Fund No. 404.

Explain Significant Spending on Capital Projects Below:

The 2013 budget includes \$36,000 for three street crime (SOS) vehicles and various leased vehicles.

2013 City of South Bend Monthly Financial Report

Fund/Department Name	Cumulative Capital Improvement	Month	September
Fund/Department Number	407	Date Updated	10/13/2013

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	150,000	-	150,000	150,000	-	-	100%
Grants/Intergovernmental	258,990	-	129,108	126,415	-	129,882	50%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	100	3	105	15	-	(5)	105%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	25,000	25,000	25,000	5,900	-	-	100%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	434,090	25,003	304,213	282,331	-	129,877	70%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	367,575	-	367,575	402,277	-	-	100%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	367,575	-	367,575	402,277	-	-	100%
Net	66,515	25,003	(63,362)	(119,946)	-	129,877	
Cash Balance			34,358	(69,187)			

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

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

Revenue is this fund includes \$150,000 in hotel/motel taxes and \$258,990 in cigarette taxes from other units of government. The hotel/motel tax distribution is usually received in July or August and the cigarette tax allocation is usually received in June and December. In 2013, this fund is used to pay 75% of the 2011 Century Center Refunding bonds (paid 100% in 2012). 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. Cigarette tax revenue in the amount of \$129,108.07 was received on June 10, 2013, which is approximately 50% of the 2013 budgeted revenue amount. The hotel/motel tax amount of \$150,000 was received on July 24, 2013. Both debt service payments have been made for 2013.

Explain Significant Spending on Capital Projects Below:

None

2013 City of South Bend Monthly Financial Report

Fund/Department Name	Major Moves Construction	Month	September
Fund/Department Number	412	Date Updated	10/14/2013

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior 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	54,000	2,154	22,110	37,336	-	31,890	41%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	474,662	-	278,773	82,884	-	195,889	59%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	528,662	2,154	300,883	120,220	-	227,779	57%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	3,395,846	7,858	1,070,970	584,601	1,383,874	941,002	72%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	3,395,846	7,858	1,070,970	584,601	1,383,874	941,002	72%
Net	(2,867,184)	(5,704)	(770,086)	(464,382)	(1,383,874)	(713,223)	
Cash Balance			7,126,600	8,859,973			

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

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

Initial funding for the Major Moves fund in the amount of \$12,823,151 was received from the State of Indiana on September 15, 2006. The money was derived from the State lease of the I-80 tollroad to a private company. This fund has been used in the past to provide seed money for economic development projects at Douglas Road, Eddy Street Commons, and the Triangle Development near Notre Dame. The amounts advanced for these projects are being repaid by the respective tax increment financing (TIF) funds as per formal amortization schedules. The amounts outstanding were \$923,829 (Douglas Road) and \$5,068,654 (Eddy Street/Triangle) at September 30, 2013.

Explain Significant Spending on Capital Projects Below:

DLZ for Olive/Sample Overpass: 324,838
DLZ for 2-way streets feasibility: 119,543
HRP for Triangle neighborhood: 53,196
INDOT US 31 Utility Relocation \$573,335

2013 City of South Bend Monthly Financial Report

Fund/Department Name	Morris Performing Arts Center Capital	Month	September
Fund/Department Number	416	Date Updated	10/10/2013

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior 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	-	64,745	60,466	-	35,255	65%
Interest Earnings	1,500	130	1,166	1,678	-	334	78%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	101,500	130	65,911	62,145	-	35,589	65%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	25,500	2,200	10,411	6,274	-	15,089	41%
Services	20,970	-	11,945	10,061	4,266	4,759	77%
Debt Service	-	-	-	-	-	-	0%
Capital	26,196	-	15,828	148,276	10,118	250	99%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	72,666	2,200	38,184	164,611	14,384	20,098	72%
Net	28,834	(2,070)	27,728	(102,466)	(14,384)	15,490	
Cash Balance			423,995	378,315			

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

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

Summer months are "slow" months.

Explain Significant Spending on Capital Projects Below:

During 2012, Fund 416 was used to pay for major upgrades throughout the building: replaced all of the windows and doors in the Lobby (main floor) and Rotunda / Mezzanine (second floor), remodeled Restrooms at the Bistro level.

2013 City of South Bend Monthly Financial Report

Fund/Department Name	Community Revitalization Enhancement District	Month	September
Fund/Department Number	434	Date Updated	10/16/2013

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	650,000	-	-	-	-	650,000	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	1,000	36	455	931	-	545	46%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	651,000	36	455	931	-	650,545	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	873,949	-	873,949	878,554	-	-	100%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	873,949	-	873,949	878,554	-	-	100%
Net	(222,949)	36	(873,494)	(877,623)	-	650,545	
Cash Balance			(649,908)	(429,926)			

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

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

Variance relates to change in interest cost on amortization schedule. Revenue not expected until October or November. Principal payment made in August.

Explain Significant Spending on Capital Projects Below:

2013 City of South Bend Monthly Financial Report

Fund/Department Name	Palais Royale Historic Preservation	Month	September
Fund/Department Number	450	Date Updated	10/10/2013

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior 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	20	175	200	-	(50)	140%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	16,000	1,542	11,417	9,965	-	4,583	71%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	16,125	1,563	11,592	10,165	-	4,533	72%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	16,125	1,563	11,592	10,165	-	4,533	
Cash Balance			69,896	56,355			

Staffing				
Full Time	N/A	N/A	N/A	
Part-Time /Seasonal/Temporary	N/A	N/A	N/A	
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. No capital projects are planned for 2013.

Explain Significant Spending on Capital Projects Below:

No Capital spending in this fund.

2013 City of South Bend Monthly Financial Report

Fund/Department Name	Football Hall of Fame Capital	Month	September
Fund/Department Number	677	Date Updated	10/16/2013

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior 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	4,500	206	2,029	3,296	-	2,471	45%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	42	115,286	-	(42)	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	4,500	206	2,071	118,582	-	2,429	46%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	15,000	-	3,124	1,339	-	11,876	21%
Services	164,322	5,825	46,079	269,617	-	118,243	28%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	179,322	5,825	49,203	270,956	-	130,119	27%
Net	(174,822)	(5,619)	(47,132)	(152,374)	-	(127,690)	
Cash Balance			671,955	722,078			

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

Explain Significant Revenue, Expenditure and Staffing Changes/Variances 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 2013.

2013 City of South Bend Monthly Financial Report

Fund/Department Name	Consolidated Building Department	Month	September
Fund/Department Number	600	Date Updated	10/10/2013

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior 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	1,147,035	78,741	721,124	713,350	-	425,911	63%
Interest Earnings	1,000	53	561	233	-	439	56%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	600	2,287	5,336	-	(2,287)	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,148,035	79,394	723,972	718,919	-	424,063	63%
Expenditures							
Personnel	957,635	66,314	660,015	588,898	5,824	291,796	70%
Supplies	40,579	7,792	30,640	18,322	1,401	8,538	79%
Services	105,031	9,122	54,895	52,120	5,849	44,287	58%
Debt Service	16,707	2,175	12,334	6,524	-	4,373	74%
Capital	28,200	-	-	-	-	28,200	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	1,148,152	85,403	757,884	665,864	13,074	377,194	67%
Net	(117)	(6,009)	(33,912)	53,055	(13,074)	46,869	
Cash Balance			169,937	160,111			

Staffing			
Full Time	15.00	14.00	14.00
Part-Time /Seasonal/Temporary	-	-	-
Total	15.00	14.00	14.00

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

Expenditures for August and September will be greater than normal in that August had 3 payrolls and we are purchasing iPads and software for the inspectors. In September, we had an auto lease payment due and six months of office maintenance/utilities payment due.

Explain Significant Spending on Capital Projects Below:

The Capital Accounts are set up for a new copier for the office and Ipads with software to get the Inspectors computerized and eliminate paperwork. However, it will not be reflected in the Capital Accounts; but in leases and supplies accounts, which is shown in our increase in supplies and services.

2013 City of South Bend Monthly Financial Report

Fund/Department Name	Parking Garages	Month	September
Fund/Department Number	601	Date Updated	10/16/2013

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior 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	943,905	68,466	643,527	633,235	-	300,378	68%
Interest Earnings	4,000	274	2,431	3,452	-	1,569	61%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	111,034	9,995	101,746	89,872	-	9,288	92%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,058,939	78,735	747,704	726,559	-	311,235	71%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	688,645	9,658	473,531	441,208	-	215,114	69%
Debt Service	-	-	-	-	-	-	0%
Capital	441,194	1,466	157,633	381,217	179,073	104,488	76%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	1,129,839	11,124	631,164	822,425	179,073	319,602	72%
Net	(70,900)	67,611	116,540	(95,866)	(179,073)	(8,367)	
Cash Balance			971,985	819,024			

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

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

Last year's capital projects were: upgrade automation in garages. 2013 projects are: upgrade lighting; new signage; trash receptacles; and membrane sealant updates. 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:

Lighting project underway.

2013 City of South Bend Monthly Financial Report

Fund/Department Name	Solid Waste Operations	Month	September
Fund/Department Number	610	Date Updated	10/10/2013

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior 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	4,815,830	411,025	3,652,671	3,598,702	-	1,163,159	76%
Interest Earnings	6,000	173	2,543	4,576	-	3,457	42%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	435,871	204,439	397,704	34,846	-	38,167	91%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	5,257,701	615,637	4,052,918	3,638,124	-	1,204,783	77%
Expenditures							
Personnel	1,661,801	129,063	1,291,153	1,173,970	1,512	369,136	78%
Supplies	337,565	30,393	284,183	194,932	1,923	51,460	85%
Services	2,864,557	271,915	2,089,391	2,241,722	356,931	418,235	85%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	784,061	-	830,239	259,200	-	(46,178)	106%
Total Expenditures	5,647,984	431,371	4,494,965	3,869,825	360,365	792,654	86%
Net	(390,283)	184,267	(442,047)	(231,702)	(360,365)	412,129	
Cash Balance			738,468	918,461			

Staffing			
Full Time	28.10	27.10	27.10
Part-Time /Seasonal/Temporary	7.00	7.00	7.00
Total	35.10	34.10	34.10

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

The \$204,000 in other income this month was from the Code Dept. to reimburse Solid Waste for six months of landfill tipping fees and other costs related to illegal dumping clean-up. The fourth quarter will be extremely tight for this fund. The expenses that undermine the budget each year-fuel, landfill tipping fees, vehicle repair & maintenance, and bad debt write offs, are difficult to predict and control. It is likely this fund will require a year end appropriation to keep it solvent.

Explain Significant Spending on Capital Projects Below:

2013 City of South Bend Monthly Financial Report

Fund/Department Name	Solid Waste Capital	Month	September
Fund/Department Number	611	Date Updated	10/1/2013

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior 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	90	355	238	-	(155)	178%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	784,061	-	830,239	259,200	-	(46,178)	106%
Total Revenue	784,261	90	830,594	259,438	-	(46,333)	106%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	734,061	10,821	603,950	226,331	-	130,111	82%
Capital	230,000	9,048	28,048	3,406	24,702	177,250	23%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	964,061	19,870	631,998	229,737	24,702	307,361	68%
Net	(179,800)	(19,780)	198,596	29,700	(24,702)	(353,694)	
Cash Balance			198,704	45,521			

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

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

Year to date transfers in were higher than originally expected to fund additional Capital purchases. Debt Service payments in 2013 are significantly higher than prior year due to four new trucks, additional containers, and tag readers lease-purchased late in 2012.

Explain Significant Spending on Capital Projects Below:

2013 City of South Bend Monthly Financial Report

Fund/Department Name	Water Works Operations	Month	September
Fund/Department Number	620	Date Updated	10.10.13

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior 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	14,526,748	1,279,684	11,073,731	11,555,881	-	3,453,017	76%
Interest Earnings	9,000	655	4,807	7,456	-	4,193	53%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	135,500	993	92,693	144,203	-	42,807	68%
Transfers In	16,500	1,332	11,142	58,700	-	5,358	68%
Total Revenue	14,687,748	1,282,664	11,182,373	11,766,240	-	3,505,375	76%
Expenditures							
Personnel	4,434,851	313,764	3,167,565	3,119,334	2,705	1,264,581	71%
Supplies	1,107,134	42,201	625,764	555,755	151,272	330,098	70%
Services	5,037,006	489,160	3,114,660	2,614,770	225,878	1,696,468	66%
Debt Service	58,732	4,304	41,325	42,621	12,950	4,457	92%
Capital	-	-	-	-	-	-	0%
Transfers Out	4,158,224	348,394	3,040,534	3,658,360	-	1,117,690	73%
Total Expenditures	14,795,947	1,197,823	9,989,848	9,990,840	392,805	4,413,294	70%
Net	(108,199)	84,841	1,192,525	1,775,400	(392,805)	(907,919)	
Cash Balance			2,798,698	3,250,435			

Staffing			
Full Time	72.05	67.05	67.05
Part-Time /Seasonal/Temporary	3.00	2.50	2.50
Total	75.05	69.55	69.55

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

Current year to date service revenue is significantly less compared to same time period in 2012. General increase in metered sales to customers, including irrigation, in 2012 was abnormal and was a result of the drought weather conditions we experienced. Other income in 2012 was greater due to an exceptional refund received from the Indiana Department of Revenue. The refund was attributable to a tax status change for fire protection sales. Increase in current year supply expenditures is mostly attributed to items that no longer qualify as capital and were supported by different funds. Current year services increased overall largely because of a water leak survey, services for meter installations, and various allocations.

Explain Significant Spending on Capital Projects Below:

2013 City of South Bend Monthly Financial Report

Fund/Department Name	Water Works Capital	Month	September
Fund/Department Number	622	Date Updated	10.10.13

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	14,000	1,124	11,626	5,091	-	2,374	83%
Bond Proceeds	-	-	-	638,359	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	563,099	-	-	0%
Total Revenue	14,000	1,124	11,626	1,206,549	-	2,374	83%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	26,050	2,400	22,450	30,750	3,600	-	100%
Debt Service	-	-	-	-	-	-	0%
Capital	1,190,742	1,050	456,739	902,762	163,394	570,609	52%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	1,216,792	3,450	479,189	933,512	166,994	570,609	53%
Net	(1,202,792)	(2,326)	(467,563)	273,037	(166,994)	(568,235)	
Cash Balance			3,677,754	1,676,000			

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

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

Prior year to date revenue is reflective of bond proceeds received from the 2012 Revenue Bonds for previously purchased water meters. Also, the 2012 transfer in revenue is a combination of pay as you go capital transfers and surplus monies transferred in from the operating fund.

Explain Significant Spending on Capital Projects Below:

Current YTD: Vehicle- \$22,435 Ireland Rd Tank Improvement-\$175,640 North Pumping Station Roof Project- \$ 21,678
Ewing Main Ext. Project- \$234,282

2013 City of South Bend Monthly Financial Report

Fund/Department Name	Water Works Bond Capital	Month	September
Fund/Department Number	623	Date Updated	10.10.13

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior 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	18,000	1,250	14,745	5,967	-	3,255	82%
Bond Proceeds	-	-	-	8,345,333	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	20,750	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	18,000	1,250	14,745	8,372,050	-	3,255	82%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	2,022,863	-	1,245,043	-	777,818	2	100%
Services	189,685	-	-	345,609	189,687	(2)	100%
Debt Service	-	-	-	-	-	-	0%
Capital	3,353,655	50,206	947,751	1,437,562	2,090,903	315,002	91%
Transfers Out	-	-	-	577,286	-	-	0%
Total Expenditures	5,566,203	50,206	2,192,794	2,360,457	3,058,408	315,002	94%
Net	(5,548,203)	(48,956)	(2,178,049)	6,011,593	(3,058,408)	(311,747)	
Cash Balance			3,624,787	6,158,408			

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

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

Prior year revenue reflects issuance of Water Works Revenue Bonds of 2012 . Pay out costs for issuance totaled \$345,609. Approved use of bond proceeds included 100% funding of the required debt service reserve. The reserve totaled \$577,286 and it was transferred out to Fund 626. Current year expenditures are mainly for water meter supplies and for the Pinhook WTP Capital Improvement Project.

Explain Significant Spending on Capital Projects Below:

YTD Spent: PinhookWTP Project- \$519,092 Water Meters- \$1,245,043 Vactor Truck- \$361,047 Other- \$67,612

2013 City of South Bend Monthly Financial Report

Fund/Department Name **Water Works Customer Deposit**

Month **September**

Fund/Department Number **624**

Date Updated **10.9.13**

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior 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	6,100	437	4,026	5,677	-	2,074	66%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	6,100	437	4,026	5,677	-	2,074	66%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	4,000	437	4,066	5,677	-	(66)	102%
Total Expenditures	4,000	437	4,066	5,677	-	(66)	102%
Net	2,100	-	(40)	-	-	2,140	

Cash Balance **1,446,643** **1,403,009**

Staffing

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

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

No significant changes in the customer meter deposit fund.

Explain Significant Spending on Capital Projects Below:

N/A

2013 City of South Bend Monthly Financial Report

Fund/Department Name	Water Works Sinking	Month	September
Fund/Department Number	625	Date Updated	10.9.13

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior 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	281	1,319	3,160	-	3,681	26%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	2,103,381	170,953	1,538,577	1,222,782	-	564,804	73%
Total Revenue	2,108,381	171,234	1,539,896	1,225,942	-	568,485	73%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	2,103,381	-	410,000	351,104	-	1,693,381	19%
Capital	-	-	-	-	-	-	0%
Transfers Out	5,000	281	1,319	3,160	-	3,681	26%
Total Expenditures	2,108,381	281	411,319	354,264	-	1,697,062	20%
Net	-	170,953	1,128,577	871,678	-	(1,128,577)	
Cash Balance			1,133,213	881,072			

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

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

Transfer in revenue is greater in 2013 mostly because of the 2012 Revenue Bonds debt. This debt and the refunding of the 2002 Revenue Bonds in November last year contribute to current year elevation in debt service expenditures..

Explain Significant Spending on Capital Projects Below:

N/A

2013 City of South Bend Monthly Financial Report

Fund/Department Name	Water Works Bond Reserve	Month	September
Fund/Department Number	626	Date Updated	10.9.13

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior 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	5,700	443	3,902	2,183	-	1,798	68%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	307,809	17,462	196,834	805,873	-	110,975	64%
Total Revenue	313,509	17,905	200,736	808,056	-	112,773	64%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	313,509	17,905	200,736	808,056	-	112,773	
Cash Balance			1,512,424	1,234,459			

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

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

Waterworks Revenue Bonds of 2012 funded 100% of the required reserve at closing in June 2012. The reserve amount of \$577,286 is included in the prior year transfer revenue.

Explain Significant Spending on Capital Projects Below:

2013 City of South Bend Monthly Financial Report

Fund/Department Name	Water Works Reserve Operations & Maintenance	Month	September
Fund/Department Number	629	Date Updated	10.9.13

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior 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	7,500	614	5,757	8,050	-	1,743	77%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	45,301	-	45,301	121,426	-	-	100%
Total Revenue	52,801	614	51,058	129,476	-	1,743	97%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	7,500	614	5,757	8,050	-	1,743	77%
Total Expenditures	7,500	614	5,757	8,050	-	1,743	77%
Net	45,301	-	45,301	121,426	-	-	
Cash Balance	2,031,532 1,986,231						

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

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

Transfer in revenue is for the purpose of satisfying and complying with the city's 16.7% O& M Cash Reserve Requirement.

Explain Significant Spending on Capital Projects Below:

2013 City of South Bend Monthly Financial Report

Fund/Department Name	Sewer Repair Insurance	Month	September 2013
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Fund/Department Number	640	Date Updated	10/21/2013
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	548,000	45,488	411,039	407,815	-	136,961	75%
Interest Earnings	1,200	385	3,446	4,042	-	(2,246)	287%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	549,200	45,873	414,484	411,858	-	134,716	75%
Expenditures							
Personnel	117,515	8,743	85,520	52,798	-	31,995	73%
Supplies	16,771	415	14,774	20,607	604	1,393	92%
Services	393,083	5,447	150,152	136,455	14,956	227,975	42%
Debt Service	28,475	-	14,218	-	-	14,257	50%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	555,844	14,605	264,663	209,859	15,560	275,620	50%
Net	(6,644)	31,268	149,821	201,998	(15,560)	(140,905)	
Cash Balance			1,310,310	1,119,275			

Staffing			
Full Time	1.30	1.30	1.30
Part-Time /Seasonal/Temporary	-	-	-
Total	1.30	1.30	1.30

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

Increase in year to date actual versus ytd 2012 is due to the approval of stand-by pay for sewer personnel who are on 24 hour rotating on-call status for after-hours sewer calls.

Explain Significant Spending on Capital Projects Below:

2013 City of South Bend Monthly Financial Report

Fund/Department Name	Sewage Works Operations	Month	September
Fund/Department Number	641	Date Updated	10/4/2013

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior 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	33,033,547	2,711,553	23,662,963	23,496,667	-	9,370,584	72%
Interest Earnings	12,000	1,787	12,840	13,264	-	(840)	107%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	68,000	7,374	40,632	68,011	-	27,368	60%
Transfers In	18,000	995	13,362	72,345	-	4,638	74%
Total Revenue	33,131,547	2,721,709	23,729,797	23,650,287	-	9,401,750	72%
Expenditures							
Personnel	6,751,188	479,923	4,806,362	4,189,197	2,507	1,942,319	71%
Supplies	2,155,362	121,846	1,196,935	1,195,836	457,314	501,113	77%
Services	12,719,733	903,945	7,808,352	7,460,366	1,718,482	3,192,899	75%
Debt Service	314,896	110	241,971	83,333	-	72,925	77%
Capital	-	-	-	-	-	-	0%
Transfers Out	13,377,561	774,514	7,343,937	9,642,190	-	6,033,624	55%
Total Expenditures	35,318,740	2,280,339	21,397,557	22,570,921	2,178,303	11,742,881	67%
Net	(2,187,193)	441,370	2,332,240	1,079,366	(2,178,303)	(2,341,130)	
Cash Balance			6,552,173	3,128,038			

Staffing			
Full Time	96.80	94.80	94.80
Part-Time /Seasonal/Temporary	13.28	6.58	6.58
Total	110.08	101.38	101.38

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

This fund is in very good shape overall. Cash that has been accumulating in the fund will be transferred to Fund 642 before year end to facilitate necessary capital spending mandated by the Consent Decree.

Explain Significant Spending on Capital Projects Below:

Capital spending for Sewage Works is from Fund 642.

2013 City of South Bend Monthly Financial Report

Fund/Department Name	Sewage Works Capital	Month	September
Fund/Department Number	642	Date Updated	10/3/2013

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior 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	60,000	2,032	23,079	37,807	-	36,921	38%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	20,000	168,094	-	-	(168,094)	0%
Transfers In	4,500,000	-	-	3,800,000	-	4,500,000	0%
Total Revenue	4,560,000	22,032	191,173	3,837,807	-	4,368,827	4%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	335,200	20,276	144,432	-	190,768	-	100%
Debt Service	-	-	-	-	-	-	0%
Capital	11,164,371	451,092	2,689,242	3,974,172	6,374,029	2,101,100	81%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	11,499,571	471,367	2,833,675	3,974,172	6,564,797	2,101,100	82%
Net	(6,939,571)	(449,336)	(2,642,501)	(136,365)	(6,564,797)	2,267,727	
Cash Balance			6,220,608	9,636,928			

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

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

The sale of a sewer drag machine provided \$20,000 in miscellaneous income this month.

Explain Significant Spending on Capital Projects Below:

Year to date: Michigan St. Lift Station replacement \$403,229, Automation of DO Controls at WWTP \$468,983, Engineering work on upcoming projects \$144,432, Completion of Triangle Neighborhood infrastructure \$41,374, Primary Clarifier Rehab \$364,744, Manhole rehab \$670,016, and sewer lining \$528,553.

2013 City of South Bend Monthly Financial Report

Fund/Department Name Sewage Works Reserve Operations & Maint.

Month September

Fund/Department Number 643

Date Updated 9/30/2013

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior 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	18,000	995	9,140	12,842	-	8,860	51%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	109,098	-	200,296	-	-	(91,198)	184%
Total Revenue	127,098	995	209,436	12,842	-	(82,338)	165%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	18,000	995	9,140	72,345	-	8,860	51%
Total Expenditures	18,000	995	9,140	72,345	-	8,860	51%
Net	109,098	-	200,296	(59,503)	-	(91,198)	
Cash Balance			3,292,600	3,092,304			

Staffing

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

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

The large amount transferred in from Fund 641 was to bring this reserve account balance equal to two months budgeted O&M expense.

Explain Significant Spending on Capital Projects Below:

2013 City of South Bend Monthly Financial Report

Fund/Department Name **Sewer Bond 2004/2006**

Month **September**

Fund/Department Number **645**

Date Updated **9/30/2013**

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior 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			12	12			

Staffing

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

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

Bond is fully used up. The \$12.43 cash balance in the fund will be paid out in October.

Explain Significant Spending on Capital Projects Below:

2013 City of South Bend Monthly Financial Report

Fund/Department Name	Sewer Bond 2007	Month	September
Fund/Department Number	647	Date Updated	9/30/2013

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior 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	39	184	-	(39)	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	-	2	39	184	-	(39)	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	19,017	-	13,616	6,715	5,401	1	100%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	38,271	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	19,017	-	13,616	44,986	5,401	1	100%
Net	(19,017)	2	(13,577)	(44,802)	(5,401)	(39)	
Cash Balance			5,464	21,897			

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

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

Bond is fully encumbered and should be closed out before the end of 2013.

Explain Significant Spending on Capital Projects Below:

2013 City of South Bend Monthly Financial Report

Fund/Department Name	Sewage Sinking	Month	September
Fund/Department Number	649	Date Updated	9/30/2013

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	8,500	1,279	7,067	10,161	-	1,434	83%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	8,226,256	774,514	7,129,545	6,169,130	-	1,096,711	87%
Total Revenue	8,234,756	775,793	7,136,612	6,179,291	-	1,098,144	87%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	9,804,044	-	2,663,315	1,783,938	-	7,140,729	27%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	9,804,044	-	2,663,315	1,783,938	-	7,140,729	27%
Net	(1,569,288)	775,793	4,473,297	4,395,353	-	(6,042,585)	
Cash Balance			5,309,342	5,087,411			

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

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

Monthly transfers in from Fund 641 are mandatory, per bond covenants. Year-to-date debt service payments have been interest only. Principal and interest payments will also be paid in December. 2013 debt service is higher than 2012 due to costs associated with refunding the 2004 Bond and 1998 SRF Loan, and the first interest payment made on the 2012 Bond.

Explain Significant Spending on Capital Projects Below:

2013 City of South Bend Monthly Financial Report

Fund/Department Name	Clay Sewage	Month	September
Fund/Department Number	650	Date Updated	9/30/2013

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior 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	3	-	(2)	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	-	-	2	3	-	(2)	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	698	-	-	(698)	0%
Total Expenditures	-	-	698	-	-	(698)	0%
Net	-	-	(696)	3	-	696	
Cash Balance			-	696			

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

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

Fund has been dormant for a number of years. Cash balance was transferred to Fund 641 to fully close this fund.

Explain Significant Spending on Capital Projects Below:

2013 City of South Bend Monthly Financial Report

Fund/Department Name	Sewage Bond 2007B	Month	September
Fund/Department Number	651	Date Updated	9/30/2013

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior 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	67	541	-	(67)	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	-	1	67	541	-	(67)	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	4,582	-	4,582	35,260	-	0	100%
Debt Service	-	-	-	-	-	-	0%
Capital	34,930	-	31,402	153,863	-	3,528	90%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	39,512	-	35,983	189,122	-	3,529	91%
Net	(39,512)	1	(35,916)	(188,581)	-	(3,596)	
Cash Balance			3,641	39,524			

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

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

Bond balance of \$3,641 expected to be spent or encumbered before year end.

Explain Significant Spending on Capital Projects Below:

2013 City of South Bend Monthly Financial Report

Fund/Department Name	Sewage Debt Service Reserve	Month	September
Fund/Department Number	653	Date Updated	9/30/2013

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior 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	60,000	-	-	30,124	-	60,000	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	1,745,314	-	14,096	323,059	-	1,731,218	1%
Total Revenue	1,805,314	-	14,096	353,184	-	1,791,218	1%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	2,434,564	-	2,434,563	-	-	1	100%
Capital	-	-	-	-	-	-	0%
Transfers Out	3,524	-	3,524	-	-	0	100%
Total Expenditures	2,438,088	-	2,438,087	-	-	1	100%
Net	(632,774)	-	(2,423,992)	353,184	-	1,791,218	
Cash Balance			7,286,825	8,097,254			

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

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

Debt Reserve, which is now held in a separate bank, is fully funded for existing debt. Interest earnings do not show up in Naviline; they are not budgeted for 2014. The debt service pay-out was part of the re-funding of the 2004 Bond and 1998 SRF Loan.

Explain Significant Spending on Capital Projects Below:

2013 City of South Bend Monthly Financial Report

Fund/Department Name	Sewer Bond 2010	Month	September
Fund/Department Number	658	Date Updated	10/01/213

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior 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	213	4,188	-	(213)	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	-	4	213	4,188	-	(213)	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	112,089	8,932	108,728	314,065	2,213	1,148	99%
Debt Service	-	-	-	12,009	-	-	0%
Capital	-	-	-	1,537,542	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	112,089	8,932	108,728	1,863,615	2,213	1,148	99%
Net	(112,089)	(8,928)	(108,515)	(1,859,427)	(2,213)	(1,361)	
Cash Balance			3,688	190,716			

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

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

Bond has been almost fully encumbered. It is scheduled to be spent by the end of the year.

Explain Significant Spending on Capital Projects Below:

2013 City of South Bend Monthly Financial Report

Fund/Department Name	Sewer Bond 2011	Month	September
Fund/Department Number	659	Date Updated	10/01/013

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior 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	60,000	2,594	26,144	79,651	-	33,856	44%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	60,000	2,594	26,144	79,651	-	33,856	44%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	425,228	20,770	255,445	167,439	11,295	158,488	63%
Debt Service	-	-	-	371	-	-	0%
Capital	10,271,492	35,884	1,483,442	5,221,871	6,082,224	2,705,825	74%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	10,696,720	56,654	1,738,887	5,389,680	6,093,520	2,864,313	73%
Net	(10,636,720)	(54,060)	(1,712,743)	(5,310,029)	(6,093,520)	(2,830,457)	
Cash Balance			8,453,767	14,425,766			

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

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

Explain Significant Spending on Capital Projects Below:

Year to date: East Bank Sewer Separation-Phase 2 \$607,869, East Bank Sewer Separation-Phase 3 \$532,075, LaSalle School Area Sewer Separation \$85,417, Diamond Ave. Sewer Separation-Phase 3 \$147,511, East Bank Sewer Separation-Phase 4 \$169,054, and Southwood Sewer Separation \$148,135.

2013 City of South Bend Monthly Financial Report

Fund/Department Name	Sewer Bond 2012	Month	September
Fund/Department Number	661	Date Updated	10/1/2013

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior 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	60,000	6,528	53,532	-	-	6,468	89%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	60,000	6,528	53,532	-	-	6,468	89%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	104,981	-	104,981	-	-	0	100%
Debt Service	-	-	-	-	-	-	0%
Capital	19,055,019	1,018,716	3,192,622	-	1,987,938	13,874,459	27%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	19,160,000	1,018,716	3,297,603	-	1,987,938	13,874,459	28%
Net	(19,100,000)	(1,012,188)	(3,244,071)	-	(1,987,938)	(13,867,991)	
Cash Balance			20,002,816	-			

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

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

Bond closed in late December 2012.

Explain Significant Spending on Capital Projects Below:

Year to date: East Bank Sewer Separation-Phase 4 \$1,739,043, Diamond Ave. Sewer Separation-Phase 3, \$1,453,579.

2013 City of South Bend Monthly Financial Report

Fund/Department Name	Sewer Bond 2013	Month	September
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Fund/Department Number	663	Date Updated	9/30/2013
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	21,200,000	-	-	-	-	21,200,000	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	21,200,000	-	-	-	-	21,200,000	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	400,000	-	-	-	-	400,000	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	1,700,000	-	-	-	-	1,700,000	0%
Total Expenditures	2,100,000	-	-	-	-	2,100,000	0%
Net	19,100,000	-	-	-	-	19,100,000	

Cash Balance

Staffing

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

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

The City has decided to not issue a 2013 Sewer bond so no activity is expected in this fund.

Explain Significant Spending on Capital Projects Below:

2013 City of South Bend Monthly Financial Report

Fund/Department Name 2013A Cost of Issuance Fund

Month September

Fund/Department Number 664

Date Updated 9/30/2013

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior 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	4	-	-	(4)	0%
Bond Proceeds	-	-	85,740	-	-	(85,740)	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	-	1	85,744	-	-	(85,744)	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	81,065	-	81,064	-	-	1	100%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	81,065	-	81,064	-	-	1	100%
Net	(81,065)	1	4,680	-	-	(85,745)	
Cash Balance			4,680	-			

Staffing

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

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

Year to date revenue shown came from the re-funding of the 2004 Sewer bond and 1998 SRF Loan to pay issuance costs related to the bond re-funding.

Explain Significant Spending on Capital Projects Below:

2013 City of South Bend Monthly Financial Report

Fund/Department Name	Century Center	Month	September
Fund/Department Number	670	Date Updated	10/21/2013

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	1,313,436	-	1,313,436	1,313,436	-	-	100%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	2,306,831	99,271	1,008,088	863,780	-	1,298,743	44%
Interest Earnings	360	-	228	198	-	132	63%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	145,578	3,529	55,123	74,153	-	90,455	38%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	3,766,205	102,801	2,376,875	2,251,566	-	1,389,330	63%
Expenditures							
Personnel	2,006,397	155,260	1,342,715	1,106,877	-	663,682	67%
Supplies	237,415	46,807	129,473	40,730	-	107,942	55%
Services	973,347	70,540	727,084	632,049	-	246,263	75%
Debt Service	1,300	141	4,005	3,372	-	(2,705)	308%
Capital	329,000	-	-	-	-	329,000	0%
Transfers Out	-	-	-	1,344,057	-	-	0%
Total Expenditures	3,547,459	272,748	2,203,277	3,127,085	-	1,344,182	62%
Net	218,746	(169,947)	173,599	(875,519)	-	45,147	
Cash Balance			1,240,251	1,080,393			

Staffing			
Full Time	24.00	-	-
Part-Time /Seasonal/Temporary	6.00	-	-
Total	30.00	-	-

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

SMG has assumed management of Century Center effective 1 July 2013. One of their contractual duties is to reduce the operating deficit in the fund. Covered by hotel/motel tax revenue.

Explain Significant Spending on Capital Projects Below:

2013 City of South Bend Monthly Financial Report

Fund/Department Name	Century Center Capital	Month	September
Fund/Department Number	671	Date Updated	10/21/2013

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	100,000	-	100,000	100,000	-	-	100%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	500	32	219	301	-	281	44%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	575,000	-	575,000	1,344,057	-	-	100%
Total Revenue	675,500	32	675,219	1,444,358	-	281	100%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	134,397	-	-	-	-	134,397	0%
Services	11,000	-	-	-	-	11,000	0%
Debt Service	-	-	-	-	-	-	0%
Capital	101,373	-	-	164,333	-	101,373	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	246,770	-	-	164,333	-	246,770	0%
Net	428,730	32	675,219	1,280,025	-	(246,489)	
Cash Balance			1,950,097	1,280,025			

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

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

The Century Center Capital fund receives an annual transfer of PSDA tax money in the amount of \$100,000 per year. The Century Center Board of Managers has not approved a 2013 capital budget in this fund. SMG made a capital contribution of \$575,000 to this fund on 13 August 2013.

Explain Significant Spending on Capital Projects Below:

The Century Center Board of Managers has not approved a capital budget in this fund for 2013.

2013 City of South Bend Monthly Financial Report

Fund/Department Name	Central Services	Month	September
Fund/Department Number	222	Date Updated	10/10/2013

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	7,891,203	530,807	5,382,469	5,083,527	-	2,508,734	68%
Interest Earnings	1,500	293	2,830	3,804	-	(1,330)	189%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	18,750	-	-	0%
Other Income	30,000	9,706	106,477	30,905	-	(76,477)	355%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	7,922,703	540,806	5,491,776	5,136,986	-	2,430,927	69%
Expenditures							
Personnel	2,813,983	190,227	1,915,077	1,858,324	46	898,861	68%
Supplies	230,305	10,142	119,909	54,777	88,311	22,084	90%
Services	4,674,822	297,033	3,352,851	3,005,029	1,280,656	41,315	99%
Debt Service 3700	6,322	649	5,310	5,820	975	37	99%
Capital	253,997	29,162	68,728	130,851	1,442	183,827	28%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	7,979,429	527,214	5,461,876	5,054,800	1,371,430	1,146,124	86%
Net	(56,726)	13,592	29,900	82,186	(1,371,430)	1,284,803	
Cash Balance			1,083,350	1,109,404			

Staffing			
Full Time	44.00	43.00	40.00
Part-Time /Seasonal/Temporary	1.00	-	-
Total	45.00	43.00	40.00

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

Supplies--allocation for Printshop increases from \$27 to \$149. Accts 2312 & 2398 are not budgeted, tool acct .23-20 was used for a capital purchase from 2013 that monies will have to be transferred midyear. Natural Gas utilities were higher TY vs. LY. The encumbrance amount is high due to blanket PO's issued to AEP and NIPSCO for city-wide utility costs paid from this fund and charged back to departments. Revenue--Energy Dept.--reclass of revenue from 101 General Fund to Fund 222-0616.

Explain Significant Spending on Capital Projects Below:

2013 City of South Bend Monthly Financial Report

Fund/Department Name	Liability Insurance	Month	September
Fund/Department Number	226	Date Updated	10/17/2013

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	2,988,576	247,413	2,239,797	2,190,162	-	748,779	75%
Interest Earnings	26,000	1,595	15,443	19,196	-	10,557	59%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	18,500	-	1,859	14,507	-	16,641	10%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	3,033,076	249,008	2,257,099	2,223,864	-	775,977	74%
Expenditures							
Personnel (1x)	179,100	12,580	124,818	125,788	-	54,282	70%
Supplies (2x)	22,356	606	12,500	11,739	682	9,175	59%
Services (3x except Debt Svc)	2,689,771	75,104	1,908,877	1,629,460	1,305	779,589	71%
Debt Service (37.11 & 37.12)	-	-	-	-	-	-	0%
Capital (4x)	24,700	-	23,994	-	-	706	97%
Transfers Out (5x)	-	-	-	-	-	-	0%
Total Expenditures	2,915,927	88,290	2,070,188	1,766,987	1,987	843,753	71%
Net	117,149	160,718	186,911	456,877	(1,987)	(67,775)	
Cash Balance			5,432,323	4,908,232			

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

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

The largest component of the services category is for liability and property claims paid which are 92% of the 2013 budget at September 30, 2013 due to the settlement of some large claims. The City Legal Department evaluates claims and determines the proper amounts to be paid out. Revenue is derived from allocations to other City departments and these amounts are posted monthly to the accounts. The cost of operating the Safety & Risk department is 68% of the budget at September 30, 2013.

Explain Significant Spending on Capital Projects Below:

2013 budgeted capital is for computers and a new vehicle.

2013 City of South Bend Monthly Financial Report

Fund/Department Name	Take Home Vehicle Police	Month	September
Fund/Department Number	278	Date Updated	10/13/2013

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	2,000	123	1,187	1,518	-	813	59%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	127,400	9,580	94,773	97,422	-	32,627	74%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	129,400	9,703	95,960	98,940	-	33,440	74%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	63,700	-	63,700	65,000	-	-	100%
Services	40,000	-	-	7,826	-	40,000	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	103,700	-	63,700	72,826	-	40,000	61%
Net	25,700	9,703	32,260	26,114	-	(6,560)	
Cash Balance			424,066	365,560			

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

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

This fund charges police officers for liability insurance and gasoline costs through payroll deduction. No expenditures for vehicle claims have been paid so far in 2013. The cash reserves in this fund have been increasing in recent years and are expected to increase during 2013. Claims have been minimal in this fund since it was created. Gasoline charges of \$63,700.00 were deducted by Central Services during July 2013 to cover take home vehicle gasoline for fiscal 2013. This fund is classified as an Internal Service Fund for financial reporting. No liability claims have been paid so far during 2013.

Explain Significant Spending on Capital Projects Below:

None

2013 City of South Bend Monthly Financial Report

Fund/Department Name	Self-Funded Employee Benefits	Month	September
Fund/Department Number	711	Date Updated	10/17/2013

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior 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	11,937,800	980,731	8,976,578	8,331,174	-	2,961,222	75%
Interest Earnings	40,600	2,243	21,506	35,917	-	19,094	53%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	210,500	-	210,498	86	-	2	100%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	12,188,900	982,974	9,208,582	8,367,176	-	2,980,318	76%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	24,444	2,573	9,177	9,342	1,594	13,673	44%
Services	487,085	30,747	394,265	166,937	293	92,527	81%
Insurance	12,837,300	1,113,245	9,270,497	8,740,247	-	3,566,803	72%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	135,567	-	-	0%
Total Expenditures	13,348,829	1,146,565	9,673,940	9,052,093	1,887	3,673,002	72%
Net	(1,159,929)	(163,591)	(465,358)	(684,917)	(1,887)	(692,684)	
Cash Balance			6,962,833	8,168,703			

Staffing

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

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

Medical claims paid so far are 73% of the budget. Typically, medical claim payments are somewhat higher in the last quarter of the year. Our cash balance is now \$1.2 million less than it was at this time last year. Wellness costs have been broken out between Supplies and Services for 2013.

Explain Significant Spending on Capital Projects Below:

None

2013 City of South Bend Monthly Financial Report

Fund/Department Name	Unemployment Compensation	Month	September
Fund/Department Number	713	Date Updated	10/13/2013

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior 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	341,250	15,996	204,395	206,204	-	136,855	60%
Interest Earnings	200	63	388	74	-	(188)	194%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	341,450	16,059	204,783	206,279	-	136,667	60%
Expenditures							
Personnel	262,963	2,357	44,551	161,639	-	218,412	17%
Supplies	-	-	-	-	-	-	0%
Services	4,284	357	3,213	4,266	-	1,071	75%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	267,247	2,714	47,764	165,905	-	219,483	18%
Net	74,203	13,345	157,020	40,373	-	(82,817)	
Cash Balance			229,586	30,965			

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

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

This fund charges an allocation of 1% of payroll to most departments to cover the cost of unemployment claims paid. The cost of claims paid has been low for 2013 and less than the allocation amount. Effective April 1, 2013, the allocation amount was reduced to .75% of payroll to reduce the costs paid by departments. For the 2014 budget, the rate charged to departments will be reduced to .50% due to favorable claims history and increasing cash reserves. At September 30, 2013, claims paid on behalf of former Parks & Recreation department employees was \$31,307.25, or 70% of total claims paid. Due to continuing low claims paid, the rate to departments was reduced to .5% of payroll beginning in July, 2013. Cash reserves are increasing in this fund. The Unemployment Compensation Fund is classified as an Internal Service Fund for financial reporting.

Explain Significant Spending on Capital Projects Below:

None

2013 City of South Bend Monthly Financial Report

Fund/Department Name	Firefighters Pension	Month	September
Fund/Department Number	701	Date Updated	10/21/2013

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	5,035,292	2,517,646	5,035,292	5,233,388	-	(0)	100%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	4,987	187	2,063	3,134	-	2,924	41%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	1,723	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	5,040,279	2,517,833	5,037,356	5,238,244	-	2,923	100%
Expenditures							
Personnel	5,894,925	442,584	4,095,949	4,260,379	-	1,798,976	69%
Supplies	200	-	-	69	-	200	0%
Services	4,903	80	927	858	-	3,976	19%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	153	-	-	0%
Total Expenditures	5,900,028	442,664	4,096,876	4,261,458	-	1,803,152	69%
Net	(859,749)	2,075,170	940,480	976,786	-	(1,800,229)	
Cash Balance			2,286,894	2,691,898			

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

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

The Fire Pension fund receives State of Indiana pension relief payments in June and September to reimburse the City for actual pension costs paid and reported in the previous year. Per an INPERS letter dated June 3, 2013, the state pension relief payments will be \$2,517,646.17 each on July 1, 2013 and October 2, 2013. The projected cash balance in this fund is \$819,988.57 at December 31, 2013, a projected decrease of \$527,875.84 during the year. The pension relief payments do not cover retiree insurance premiums paid by the fund.

Explain Significant Spending on Capital Projects Below:

No capital expenditures are purchased through this account.

2013 City of South Bend Monthly Financial Report

Fund/Department Name	Police Pension	Month	September
Fund/Department Number	702	Date Updated	10/21/2013

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	5,863,697	2,931,849	5,863,697	6,731,621	-	(0)	100%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	6,000	423	4,066	4,430	-	1,934	68%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	4,000	-	1,111	12,117	-	2,889	28%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	5,873,697	2,932,271	5,868,875	6,748,168	-	4,822	100%
Expenditures							
Personnel	6,922,721	532,359	4,869,366	4,954,860	-	2,053,355	70%
Supplies	1,100	-	642	812	-	458	58%
Services	5,312	164	1,394	821	-	3,918	26%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	792	-	-	0%
Total Expenditures	6,929,133	532,522	4,871,403	4,957,285	-	2,057,730	70%
Net	(1,055,436)	2,399,749	997,472	1,790,884	-	(2,052,908)	
Cash Balance			3,307,548	3,956,198			

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

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

The Police Pension fund receives pension relief distributions from the State of Indiana to reimburse the City for pension costs paid and reported in the previous fiscal year. Per an INPERS letter dated June 3, 2013, the state pension relief payments will be \$2,931,848.71 each on July 1, 2013 and October 2, 2013. The projected cash balance in the fund is \$1,544,07.43 at December 31, 2013, a decrease of \$764,618.46 during the year. The pension relief payments do not cover retiree health insurance premiums paid by the fund.

Explain Significant Spending on Capital Projects Below:

No capital expenditures are paid from this fund.

2013 City of South Bend Monthly Financial Report

Fund/Department Name		TIF Revenue - Airport			Month	September		
Fund/Department Number		324			Date Updated	10/16/2013		
		Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue								
Property Taxes		11,200,000	-	7,111,555	6,111,685	-	4,088,445	63%
Local Income Taxes		-	-	-	-	-	-	0%
Other Taxes		-	-	-	-	-	-	0%
Grants/Intergovernmental		-	-	-	-	-	-	0%
Charges for Services		-	-	-	-	-	-	0%
Interest Earnings		84,612	6,288	50,253	67,807	-	34,359	59%
Bond Proceeds		-	-	-	-	-	-	0%
Donations		65,000	-	65,000	-	-	-	100%
Other Income		2,309,640	(7,527)	2,321,865	248,859	-	(12,225)	101%
Transfers In		281,000	314	278,932	662,703	-	2,068	99%
Total Revenue		13,940,252	(925)	9,827,605	7,091,054	-	4,112,647	70%
Expenditures								
Personnel		-	-	-	-	-	-	0%
Supplies		-	-	-	-	-	-	0%
Services		5,931,269	106,887	1,201,471	3,482,634	778,844	3,950,954	33%
Debt Service		3,476,441	-	2,812,121	2,833,043	-	664,320	81%
Capital		15,836,882	76,853	3,971,831	7,456,405	270,970	11,594,081	27%
Transfers Out		-	-	-	-	-	-	0%
Total Expenditures		25,244,592	183,740	7,985,423	13,772,082	1,049,814	16,209,355	36%
Net		(11,304,340)	(184,665)	1,842,182	(6,681,028)	(1,049,814)	(12,096,708)	
Cash Balance				20,063,554	15,321,212			
Staffing								
Full Time				-	-			
Part-Time /Seasonal/Temporary				-	-			
Total				-	-			
Explain Significant Revenue, Expenditure and Staffing Changes/Variances Below:								
Revenue variance due to one time payment from AJ Wright of \$2 M received in April along with Blackthorn debt service paid off in 2013 and reserve amount returned to this fund. While one can find usefulness in reviewing revenue trends in TIF funds from one year to the next, because projects change wildly from one year to the next, it is less meaningful to examine year to date expenditures against the prior year to date. Major projects carried out in 2012 were: Ignition Park Infrastructure; Data Realty; final demolition of Underground Pipe & Valve; Mayflower Road Realignment & Improvements; the SB Animal Shelter reconstruction; Mayflower Trunk Sewer; continued acquisition in Ignition Park South and East; and the beginning expenditures of the Renaissance District. In 2013, the major projects thus far approved are: more acquisition in Ignition Park South and East; Bosch facility holding costs; and major expenditure on the Renaissance District project.								
Explain Significant Spending on Capital Projects Below:								
Capital projects thus far this year are: Renaissance District; and Ignition Park South & East acquisitions.								

2013 City of South Bend Monthly Financial Report

Fund/Department Name	Tax Incremental Financing (TIF) - Downtown	Month	September
Fund/Department Number	420	Date Updated	10/16/2013

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	3,650,000	-	1,705,491	1,909,554	-	1,944,509	47%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	398,500	-	198,500	398,000	-	200,000	50%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	34,000	3,459	24,809	33,609	-	9,191	73%
Interest Earnings	59,993	850	44,071	30,983	-	15,922	73%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	520,761	62,360	334,204	421,611	-	186,557	64%
Transfers In	-	525	4,960	832,300	-	(4,960)	0%
Total Revenue	4,663,254	67,194	2,312,035	3,626,057	-	2,351,219	50%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	627,352	34,464	350,084	688,897	153,922	123,346	80%
Debt Service	2,880,922	-	2,680,921	1,444,853	-	200,001	93%
Capital	1,793,828	1,520	43,414	3,616,293	375,687	1,374,727	23%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	5,302,102	35,984	3,074,419	5,750,043	529,609	1,698,074	68%
Net	(638,848)	31,210	(762,384)	(2,123,986)	(529,609)	653,145	
Cash Balance			2,075,496	2,369,214			

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

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

TIF funds are used to fund projects which vary widely from year to year, so no real trend is expected from one year to the next. Major projects undertaken in 2012 were: Century Center Island Improvements; Coveleski Improvements; Sidewalk Improvements outside First Bank Bldg; Demo of Michiana Lock & Key; Restrooms @ Morris Civic; and the Veteran's Clinic. Projects thus far committed in 2013 are: Century Center West Entrance; Studebaker Plaza; and Wayne Street Garage Facade improvements. Revenue variances: sold more property in 2012; received funds from debt service reserve account in 2012.

Explain Significant Spending on Capital Projects Below:

Capital projects thus far committed in 2013 are: Century Center West Entrance; Studebaker Plaza; and Wayne Street Garage Facade improvements.

2013 City of South Bend Monthly Financial Report

Fund/Department Name	TIF - West Washington	Month	September
Fund/Department Number	422	Date Updated	10/16/2013

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	440,000	-	264,690	225,083	-	175,310	60%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	4,000	139	1,201	3,600	-	2,799	30%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	444,000	139	265,891	228,683	-	178,109	60%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	11,496	180	2,038	6,594	531	8,927	22%
Debt Service	-	-	-	-	-	-	0%
Capital	657,319	25,699	297,923	796,000	41,879	317,517	52%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	668,815	25,879	299,961	802,594	42,410	326,444	51%
Net	(224,815)	(25,740)	(34,070)	(573,911)	(42,410)	(148,335)	
Cash Balance			417,659	357,932			

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 for 2012 were: Hansel Center and the beginning of Rushton Square. Major projects committed thus far in 2013 are: Completion of Rushton Square and William Streetscape.

Explain Significant Spending on Capital Projects Below:

Major projects committed thus far in 2013 are: Completion of Rushton Square and William Streetscape.

2013 City of South Bend Monthly Financial Report

Fund/Department Name	Redevelopment Retail & Leighton Plaza	Month	September
Fund/Department Number	425	Date Updated	10/16/2013

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior 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	27	249	318	-	251	50%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	156,405	12,699	121,702	89,563	-	34,703	78%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	156,905	12,726	121,951	89,881	-	34,954	78%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	144,159	10,098	76,470	73,439	-	67,689	53%
Debt Service	-	-	-	-	-	-	0%
Capital	7,026	6,309	6,309	17,750	-	717	90%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	151,185	16,407	82,779	91,189	-	68,406	55%
Net	5,720	(3,681)	39,172	(1,308)	-	(33,452)	
Cash Balance			134,567	98,170			

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

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

Operations under outside contract with CB Richard Ellis 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:

2013 City of South Bend Monthly Financial Report

Fund/Department Name	TIF - Central Medical Service Area	Month	September
Fund/Department Number	426	Date Updated	10/16/2013

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	1,720,000	-	613,185	876,401	-	1,106,815	36%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	10,000	1,111	10,379	14,015	-	(379)	104%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,730,000	1,111	623,564	890,416	-	1,106,436	36%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	304,171	1,515	94,684	167,372	206,836	2,651	99%
Debt Service	-	-	-	-	-	-	0%
Capital	4,466,373	113,406	905,127	827,440	1,053,893	2,507,353	44%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	4,770,544	114,921	999,811	994,812	1,260,729	2,510,004	47%
Net	(3,040,544)	(113,810)	(376,247)	(104,396)	(1,260,729)	(1,403,568)	
Cash Balance			3,482,854	3,393,329			

Staffing

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

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

TIF projects vary widely from year to year and expenditures will not necessarily have any trend from one year to the next. Major projects in 2012 were: Memorial Campus Street Improvements; 400 Block N. Michigan Parking Lot; and Skyway Bridge/Building Improvements. Projects committed thus far in 2013: Completion of projects started in 2012.

Explain Significant Spending on Capital Projects Below:

Projects committed thus far in 2013: Completion of projects started in 2012.

2013 City of South Bend Monthly Financial Report

Fund/Department Name	TIF - Northeast Development	Month	September
Fund/Department Number	429	Date Updated	10/16/2013

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	820,000	-	431,979	693,352	-	388,021	53%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	3,000	793	6,554	3,957	-	(3,554)	218%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	823,000	793	438,533	697,309	-	384,467	53%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	80,105	-	33,901	26,633	19,300	26,904	66%
Debt Service	-	-	-	-	-	-	0%
Capital	2,308,890	-	-	-	-	2,308,890	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	2,388,995	-	33,901	26,633	19,300	2,335,794	2%
Net	(1,565,995)	793	404,632	670,676	(19,300)	(1,951,327)	
Cash Balance			2,624,254	1,572,753			

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

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

TIF projects vary widely from year to year and will not show much trend when reviewing expenditures with prior year. Major projects in 2012 were: Eddy Street Corridor study; Demolition relation to AEP Easement; and 5 points utility study. Commitments thus far in 2013 are: completion of the items begun in 2012.

Explain Significant Spending on Capital Projects Below:

2013 City of South Bend Monthly Financial Report

Fund/Department Name	TIF - Southside Development #1	Month	September
Fund/Department Number	430	Date Updated	10/16/2013

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	1,820,000	-	1,381,537	1,337,317	-	438,463	76%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	20,000	1,537	14,984	20,291	-	5,016	75%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	1,401,397	-	-	0%
Total Revenue	1,840,000	1,537	1,396,521	2,759,005	-	443,479	76%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	726,819	48,312	433,436	699,592	262,157	31,226	96%
Debt Service	-	-	-	-	-	-	0%
Capital	5,396,066	513,467	2,261,326	1,145,135	1,970,082	1,164,658	78%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	6,122,885	561,779	2,694,762	1,844,727	2,232,239	1,195,884	80%
Net	(4,282,885)	(560,242)	(1,298,241)	914,277	(2,232,239)	(752,405)	
Cash Balance			4,096,535	4,665,129			

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

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

TIF projects vary widely from one year to the next so expenditure comparison will not yield reliable trend review. Major projects for 2012 were: Erskine Plaza Ponds; Fellows Street Corridor; Acquisition for Ireland Road project; and continuation of acquisition and engineering for the Main/Lafayette Crossover project. Projects committed thus far in 2013 are: completion of the Fellows Street Corridor project; additional work on the Ireland Street project; and the final acquisition and engineering along with construction of the Main/Lafayette Crossover project.

Explain Significant Spending on Capital Projects Below:

Projects committed thus far in 2013 are: completion of the Fellows Street Corridor project; additional work on the Ireland Street project; and the final acquisition and engineering along with construction of the Main/Lafayette Crossover project.

2013 City of South Bend Monthly Financial Report

Fund/Department Name	TIF - Southside Development #2	Month	September
Fund/Department Number	431	Date Updated	10/16/2013

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior 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	-	-	-	2,329	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	-	-	-	2,329	-	-	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	1,401,397	-	-	0%
Total Expenditures	-	-	-	1,401,397	-	-	0%
Net	-	-	-	(1,399,068)	-	-	
Cash Balance			-	-			

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

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

This TIF fund is no longer used and should be closed.

Explain Significant Spending on Capital Projects Below:

2013 City of South Bend Monthly Financial Report

Fund/Department Name TIF - Southside Development #3

Month September

Fund/Department Number 432

Date Updated 10/16/2013

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	1,331,000	-	659,735	-	-	671,265	50%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	15,000	1,738	15,529	23,098	-	(529)	104%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,346,000	1,738	675,264	23,098	-	670,736	50%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	1,268	-	1,157	-	-	111	91%
Debt Service	500,000	-	488,848	149,809	-	11,152	98%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	501,268	-	490,005	149,809	-	11,263	98%
Net	844,732	1,738	185,259	(126,711)	-	659,473	
Cash Balance			6,313,979	5,562,924			

Staffing

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

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

No tax revenue requested in 2011 (which would have been received in 2012).

Explain Significant Spending on Capital Projects Below:

2013 City of South Bend Monthly Financial Report

Fund/Department Name	TIF - Douglas Road	Month	September
Fund/Department Number	435	Date Updated	10/16/2013

	Current Amended 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	-	164,168	264,862	-	155,832	51%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	1,000	55	377	600	-	623	38%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	321,000	55	164,545	265,462	-	156,455	51%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	4,782	-	257	18,023	4,500	25	99%
Debt Service	190,461	-	190,461	290,460	-	-	100%
Capital	259,539	-	-	-	-	259,539	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	454,782	-	190,718	308,483	4,500	259,564	43%
Net	(133,782)	55	(26,173)	(43,021)	(4,500)	(103,109)	
Cash Balance			134,752	149,651			

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. At April 30, 2013, the amounts due Mishawaka and Major moves were \$343,532 and \$941,728, respectively.

Explain Significant Spending on Capital Projects Below:

The 2013 budget of \$259,539 is for road improvements.

2013 City of South Bend Monthly Financial Report

Fund/Department Name	TIF - Northeast Residential	Month	September
Fund/Department Number	436	Date Updated	10/16/2013

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	2,450,000	-	1,340,028	1,252,275	-	1,109,972	55%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	10,000	552	7,421	7,874	-	2,579	74%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	2,460,000	552	1,347,449	1,260,149	-	1,112,551	55%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	1,730	-	1,370	1,137	-	360	79%
Debt Service	3,228,227	-	3,021,162	308,450	-	207,065	94%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	3,229,957	-	3,022,532	309,587	-	207,425	94%
Net	(769,957)	552	(1,675,083)	950,562	-	905,126	
Cash Balance			1,826,228	2,824,864			

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

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

2012 Debt service came from savings on project, not from this fund.

Explain Significant Spending on Capital Projects Below:

2013 City of South Bend Monthly Financial Report

Fund/Department Name	Redevelopment General	Month	September
Fund/Department Number	433	Date Updated	10/16/2013

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior 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	9	88	138	-	62	59%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	150	9	88	138	-	62	59%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	6,787	-	4,126	3,033	2,661	-	100%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	6,787	-	4,126	3,033	2,661	-	100%
Net	(6,637)	9	(4,038)	(2,895)	(2,661)	62	
Cash Balance			27,406	31,596			

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

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

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

Explain Significant Spending on Capital Projects Below:

2013 City of South Bend Monthly Financial Report

Fund/Department Name	Certified Technology Park	Month	September
Fund/Department Number	439	Date Updated	10/16/2013

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	1,446,074	-	1,446,074	-	-	-	100%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	2,000	685	5,707	2,881	-	(3,707)	285%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,448,074	685	1,451,781	2,881	-	(3,707)	100%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	1,448,074	685	1,451,781	2,881	-	(3,707)	
Cash Balance			2,268,143	815,672			

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

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

State money received in 2013 was for 2012. No funds received in 2012. In 2011, funds received in December.

Explain Significant Spending on Capital Projects Below:

2013 City of South Bend Monthly Financial Report

Fund/Department Name **Airport Urban Enterprise Zone**

Month **September**

Fund/Department Number **454**

Date Updated **10/16/2013**

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	37,240	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	1,000	114	1,073	1,069	-	(73)	107%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,000	114	1,073	38,309	-	(73)	107%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	1,000	114	1,073	38,309	-	(73)	
Cash Balance			376,155	300,347			

Staffing

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

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

No significant issues.

Explain Significant Spending on Capital Projects Below:

2013 City of South Bend Monthly Financial Report

Fund/Department Name	Blackthorn Golf Course Operations	Month	September
Fund/Department Number	619	Date Updated	10/16/2013

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	1,696,879	163,418	1,407,134	1,547,508	-	289,745	83%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	50,500	-	50,500	-	-	-	100%
Total Revenue	1,747,379	163,418	1,457,634	1,547,508	-	289,745	83%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	1,661,128	189,984	1,272,975	1,401,819	-	388,153	77%
Debt Service	326,000	-	207,879	651,500	-	118,121	64%
Capital	10,578	1,763	8,816	5,289	-	1,762	83%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	1,997,706	191,747	1,489,670	2,058,608	-	508,036	75%
Net	(250,327)	(28,329)	(32,036)	(511,100)	-	(218,291)	
Cash Balance			225,208	181,890			

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

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

The early spring weather in 2012 was phenomenal, but in 2013 spring has been very cold, thus affecting revenue sharply. Trimmed expenses to offset late start as appropriate. Paid off bond in early 2013, so debt service expense in 2013 will be much under 2012. Course operations under outside contract with Kitson & Partners so all expenses except capital are shown under Services to show consistently with Parking Garages and Redevelopment Retail.

Explain Significant Spending on Capital Projects Below:

Equipment payments

2013 City of South Bend Monthly Financial Report

Fund/Department Name	Redevelopment Bond - Central Development	Month	September
Fund/Department Number	314	Date Updated	10/16/2013

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior 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	-	-	-	3,009	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	-	-	-	3,009	-	-	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	825,509	-	-	0%
Total Expenditures	-	-	-	825,509	-	-	0%
Net	-	-	-	(822,500)	-	-	
Cash Balance			-	-			

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

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

This is an old debt service fund for a bond which has paid off and there is no longer any cash in it. Fund can be closed.

Explain Significant Spending on Capital Projects Below:

2013 City of South Bend Monthly Financial Report

Fund/Department Name **Redevelopment Bond - Airport Taxable**

Month **September**

Fund/Department Number **315**

Date Updated **10/16/2013**

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior 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	314	2,968	4,693	-	2,032	59%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	5,000	314	2,968	4,693	-	2,032	59%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	5,000	314	2,968	4,693	-	2,032	59%
Total Expenditures	5,000	314	2,968	4,693	-	2,032	59%
Net	-	-	-	-	-	-	
Cash Balance	1,038,904 1,038,904						

Staffing

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

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

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

Explain Significant Spending on Capital Projects Below:

2013 City of South Bend Monthly Financial Report

Fund/Department Name **Coveleski Debt Service Reserve**

Month **September**

Fund/Department Number **317**

Date Updated **10/16/2013**

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior 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	3,500	152	1,435	2,046	-	2,065	41%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	3,500	152	1,435	2,046	-	2,065	41%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	3,500	152	1,435	2,046	-	2,065	
Cash Balance			503,183	501,324			

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:

2013 City of South Bend Monthly Financial Report

Fund/Department Name	Redevelopment Bond - Blackthorn Golf	Month	September
Fund/Department Number	319	Date Updated	10/16/2013

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior 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	-	464	4,011	-	(414)	928%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	50	-	464	4,011	-	(414)	928%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	326,050	-	326,464	658,011	-	(414)	100%
Total Expenditures	326,050	-	326,464	658,011	-	(414)	100%
Net	(326,000)	-	(326,000)	(654,000)	-	-	
Cash Balance			-	326,000			

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. Generally 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. Please note however: the corresponding bond was paid off in early 2013 so debt service reserve is released and no cash remains in the fund. This fund can now be closed.

Explain Significant Spending on Capital Projects Below:

2013 City of South Bend Monthly Financial Report

Fund/Department Name Redevelopment Bond - Palais Royale

Month September

Fund/Department Number 328

Date Updated 10/16/2013

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior 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	525	4,960	6,791	-	1,040	83%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	6,000	525	4,960	6,791	-	1,040	83%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	6,000	525	4,960	6,791	-	1,040	83%
Total Expenditures	6,000	525	4,960	6,791	-	1,040	83%
Net	-	-	-	-	-	-	
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 (in this case fund 420). 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: