



Period Ending: March 31, 2014

Issued By: Administration/Finance

City of South Bend

Monthly Departmental Financial Report

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Distribution

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

Narrative, March 2014

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, its purpose 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 then summarizes the information and publishes this consolidated report no later than 30 days after the end of the reporting period.

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

Summary Trends & Observations

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 March 31, 2014, total revenue was \$42,854,673, 15% of estimated revenue. As of March 31, 2013 total revenue received was \$42,433,323 within the same funds. Excluding inter-fund transfers, YTD revenue is \$1.6 million less than at March 31, 2013, lead by shortfalls in other tax remittances such as wheel and cigarette taxes as well as the discontinuance of LOIT fund transfers to the General Fund.

As of March 31, 2014, total expenditures were \$68,467,272 and outstanding encumbrances were \$29,270,357, a total of \$97,737,629 which represents 26% of the amended expenditure budget. Most encumbrances are either holdovers from previous years or obligations for the remainder of the year. If encumbrances were excluded, expenditures were 18% of the amended expenditure budget at the end of the period, which is lower than expectations after three months. Total expenditures were \$64,937,416 as of March 31, 2013, the main difference again being in Fund 641 - Sewage Works Operations, one of the Enterprise funds, as it continues to transfer cash to the Sewage Sinking fund for debt service.

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
March 31, 2014

Fund Control	Fund Type	Dept Name	Current Amended Budget	Current Month Actual	Current YTD Actual	Prior YTD Actual	Budget Balance	Percent of Budget
City Funds								
General Fund			55,453,616	1,135,147	3,287,604	5,412,626	52,166,012	6%
Special Revenue								
		102 Rainy Day	52,000	4,289	8,557	11,272	43,443	16%
		201 Parks & Recreation	10,980,407	97,548	353,476	409,183	10,626,931	3%
		202 Motor Vehicle Highway	9,106,300	384,110	1,086,264	1,148,139	8,020,036	12%
		203 Recreation Nonreverting	1,449,592	91,333	271,406	323,590	1,178,186	19%
		209 Studebaker-Oliver Reverting Grants	305,000	539	1,076	1,417	303,924	0%
		210 Economic Development State Grants	77,016	174	387	164,040	76,629	1%
		211 Community & Economic Development Admn.	2,278,246	40,226	487,851	616,223	1,790,395	21%
		212 Community & Economic Development	3,811,000	95,663	379,257	1,359,866	3,431,743	10%
		216 Police State Seizures	35,900	79	157	5,314	35,743	0%
		217 Gift, Donation, Bequest	7,290	38	21,188	1,278	-13,898	291%
		218 Police Curfew Violations	1,025	84	136	102	889	13%
		220 Law Enforcement Continuing Education	211,000	17,643	60,562	52,792	150,438	29%
		227 Loss Recovery	17,000	3,945	7,876	12,007	9,124	46%
		244 Emergency Phone System	215,000	0	215,000	0	0	100%
		249 Public Safety LOIT	6,391,029	532,719	1,596,977	1,697,913	4,794,052	25%
		251 Local Roads & Streets	1,088,000	93,475	271,804	273,274	816,196	25%
		252 Excess Welfare Distribution	0	1	1	2	-1	0%
		258 Human Rights Federal Grant	210,700	9,168	14,074	12,618	196,626	7%
		271 Eastrace Waterway	100	7	14	19	86	14%
		273 Morris PAC / Palais Royale Marketing	8,100	542	3,901	2,195	4,199	48%
		280 Police Block Grants	0	1	2	4	-2	0%
		281 Economic Develop. Commission-Revenue Bonds	0	14	27	35	-27	0%
		289 HAZMAT	10,000	8	16	16,725	9,984	0%
		291 Indiana River Rescue	45,200	7,248	12,096	15,148	33,104	27%
		292 Police Grants	0	0	66,717	0	-66,717	0%
		294 Regional Police Academy	22,000	41	17,327	15,304	4,673	79%
		295 COPS MORE Grant	41,600	957	2,812	3,106	38,788	7%
		299 Police Federal Drug Enforcement	77,000	73	245	33,474	76,755	0%
		404 County Option Income Tax	9,270,187	772,833	2,306,752	2,105,659	6,963,435	25%
		408 Economic Development Income Tax	9,346,481	737,942	2,576,060	2,061,985	6,770,421	28%
		410 Urban Development Action Grant	110	14	27	2,138	83	25%
		655 Project Releaf	431,700	36,737	109,581	108,582	322,119	25%
		705 Police K-9 Unit	2,000	1	1,002	3	998	50%
Special Revenue Total			55,490,983	2,927,453	9,872,629	10,453,405	45,618,354	18%
City Debt Service								
		313 Football Hall of Fame Debt Service	1,268,116	7,140	21,419	17,867	1,246,697	2%
City Debt Service Total			1,268,116	7,140	21,419	17,867	1,246,697	2%
Capital Project								
		288 Emergency Medical Services Capital Improv.	2,661,000	238,952	680,153	676,265	1,980,847	26%
		377 Professional Sports Development	678,228	299	215,399	212,503	462,829	32%
		401 Coveleski Stadium Capital	500	13	27	35	473	5%
		403 Zoo Endowment	2,900	24	49	64	2,851	2%
		405 Park Nonreverting Capital	195,700	443	8,191	893	187,509	4%
		406 Cumulative Capital Development	568,516	4,228	12,371	12,613	556,145	2%
		407 Cumulative Capital Improvement	434,150	0	84	85	434,066	0%
		412 Major Moves Construction	581,798	44,998	234,753	247,685	347,045	40%
		416 Morris Performing Arts Center Capital	101,500	14,046	29,428	16,143	72,072	29%
		434 Community Revitalization Enhancement District	651,000	24	81	206	650,919	0%
		450 Palais Royale Historic Preservation	16,125	153	2,310	2,352	13,815	14%
		677 Football Hall of Fame Capital	2,500	324	650	942	1,850	26%
Capital Project Total			5,893,917	303,504	1,183,495	1,169,785	4,710,422	20%
Enterprise								
		600 Consolidated Building Fund	3,812,560	102,704	839,019	242,547	2,973,541	22%
		601 Parking Garages	1,040,400	145,856	319,447	222,355	720,953	31%
		610 Solid Waste Operations	5,257,701	396,179	1,193,211	1,213,793	4,064,490	23%
		611 Solid Waste Capital	736,202	80,040	310,504	279,400	425,698	42%

City of South Bend
Monthly Department Financial Report
REVENUE SUMMARY
March 31, 2014

Control	Fund Type	Dept Name	Current Amended Budget	Current Month Actual	Current YTD Actual	Prior YTD Actual	Budget Balance	Percent of Budget
City Fu	Enterpr	620 Water Works Operations	14,711,333	1,091,248	3,312,949	3,248,285	11,398,384	23%
		622 Water Works Capital	10,000	1,756	3,504	5,437	6,496	35%
		623 Water Works Bond Capital	5,000	311	829	7,529	4,171	17%
		624 Water Works Customer Deposit	6,000	724	1,444	1,812	4,556	24%
		625 Water Works Sinking	2,057,224	170,967	512,820	512,958	1,544,404	25%
		626 Water Works Bond Reserve	90,073	9,337	27,229	77,898	62,844	30%
		629 Water Works Reserve Operations & Maintenance	70,312	1,021	55,534	47,926	14,778	79%
		640 Sewer Repair Insurance	549,200	48,966	143,154	136,774	406,046	26%
		641 Sewage Works Operations	34,553,188	2,661,282	7,973,337	7,493,972	26,579,851	23%
		642 Sewage Works Capital	3,566,580	2,002,341	4,004,427	11,466	-437,847	112%
		643 Sewage Works Reserve Operations & Maint.	238,715	1,702	133,310	204,353	105,405	56%
		647 Sewer Bond 2007	0	1	2	25	-2	0%
		649 Sewage Sinking	9,804,645	775,900	2,326,299	2,444,389	7,478,346	24%
		653 Sewage Debt Service Reserve	0	0	0	10,572	0	0%
		658 Sewer Bond 2010	0	1	2	145	-2	0%
		659 Sewer Bond 2011	25,000	3,709	7,553	12,734	17,447	30%
		661 Sewer Bond 2012	45,000	8,940	17,999	18,541	27,001	40%
		663 Sewer Bond 2013	60,000	0	0	0	60,000	0%
		664 2013A Cost of Issuance Fund	0	2	4	0	-4	0%
		665 2014 Sewer Bond	21,000,000	0	0	0	21,000,000	0%
		670 Century Center	4,564,898	167,457	1,099,295	995,857	3,465,603	24%
		671 Century Center Capital	100,500	57	87	100,066	100,413	0%
		645 2006 Sewer Bond	0	0	0	0	0	0%
		651 2007B Sewer Bond	0	0	0	50	0	0%
		Enterprise Total	102,304,531	7,670,502	22,281,959	17,288,885	80,022,572	22%
		Internal Service						
		222 Central Services	7,847,374	669,859	2,079,462	1,863,391	5,767,912	26%
		226 Liability Insurance	2,898,690	244,661	753,925	754,216	2,144,765	26%
		278 Take Home Vehicle Police	123,160	9,407	33,413	34,003	89,747	27%
		711 Self-Funded Employee Benefits	13,418,450	1,008,404	2,936,386	2,999,849	10,482,064	22%
		713 Unemployment Compensation	236,898	8,658	25,847	85,423	211,051	11%
		Internal Service Total	24,524,572	1,940,990	5,829,033	5,736,882	18,695,539	24%
		Trust & Agency						
		701 Firefighters Pension	5,391,332	223	711	1,570	5,390,621	0%
		702 Police Pension	6,310,000	539	1,414	3,829	6,308,586	0%
		703 Police/Fire 1977 Pension	0	0	0	0	0	0%
		730 City Cemetery	250	18	37	54	213	15%
		Trust & Agency Total	11,701,582	781	2,162	5,453	11,699,420	0%
		Debt Service						
		319 Blackthorn Redev Bond	0	0	0	428	0	0%
		Debt Service Total	0	0	0	428	0	0%
		City Funds Total	256,637,317	13,985,516	42,478,301	40,085,331	214,159,016	17%
		Redevelopment Commission Controlled Funds						
		Tax Increment Financing						
		324 TIF Revenue - Airport	13,484,612	12,247	24,493	457,014	13,460,119	0%
		420 Tax Incremental Financing (TIF) - Downtown	4,418,336	15,776	76,770	121,401	4,341,566	2%
		422 TIF - West Washington	422,000	305	588	556	421,412	0%
		425 Redevelopment Retail & Leighton Plaza	164,303	12,374	37,721	42,426	126,582	23%
		426 TIF - Central Medical Service Area	1,615,000	1,524	3,036	4,917	1,611,964	0%
		429 TIF - Northeast Development	827,000	1,497	2,950	2,906	824,050	0%
		430 TIF - Southside Development #1	3,615,000	1,669	3,317	7,021	3,611,683	0%
		435 TIF - Douglas Road	320,750	147	278	190	320,472	0%
		436 TIF - Northeast Residential	2,510,000	502	1,666	4,065	2,508,334	0%
		Tax Increment Financing Total	27,377,001	46,041	150,819	640,496	27,226,182	1%
		Redevelopment						
		433 Redevelopment General	0	10	22	41	-22	0%
		439 Certified Technology Park	1,453,000	1,833	3,657	1,448,281	1,449,343	0%
		454 Airport Urban Enterprise Zone	1,500	187	374	492	1,126	25%
		619 Blackthorn Operations	1,696,879	56,179	212,195	247,278	1,484,684	13%

**City of South Bend
Monthly Department Financial Report
REVENUE SUMMARY
March 31, 2014**

Fund Control	Type	Dept Name	Current Amended Budget	Current Month Actual	Current YTD Actual	Prior YTD Actual	Budget Balance	Percent of Budget
Redevelop		Redevelopment Total	3,151,379	58,209	216,248	1,696,092	2,935,131	7%
		Debt Service						
		315 Redevelopment Bond - Airport Taxable	5,000	517	1,031	1,363	3,969	21%
		317 Coveleski Debt Service Reserve	3,000	251	500	659	2,500	17%
		328 Redevelopment Bond - Palais Royale	6,000	863	1,723	2,278	4,277	29%
		432 TIF - Southside Development #3	15,000	3,012	6,051	7,104	8,949	40%
		Debt Service Total	29,000	4,643	9,305	11,404	19,695	32%
Redevelopment Commission Controlled Funds Total			30,557,380	108,893	376,372	2,347,992	30,181,008	1%
Grand Total			287,194,697	14,094,409	42,854,673	42,433,323	244,340,024	15%

City of South Bend
Monthly Department Financial Report
EXPENDITURE SUMMARY
March 31, 2014

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	711,711	52,578	178,552	163,942	1,924	531,235	25%
		101-0104 311 Call Center	488,908	31,260	109,227	58,139	11,366	368,315	25%
		101-0201 City Clerk	394,608	24,763	82,965	84,969	21,801	289,842	27%
		101-0301 Common Council	472,598	22,696	72,628	79,500	0	399,970	15%
		101-0401 Administration & Finance	2,091,944	146,822	461,626	452,123	87,939	1,542,379	26%
		101-0404 Morris Performing Arts Center	1,063,527	87,012	261,103	250,984	46,486	755,938	29%
		101-0405 Palais Royale	523,710	36,381	111,532	97,400	42,472	369,705	29%
		101-0501 Legal Department	1,025,635	74,485	260,299	198,389	12,635	752,701	27%
		101-0602 Engineering	1,126,302	46,461	230,888	327,492	81,992	813,422	28%
		101-0607 Traffic & Lighting 2013	0	0	0	80,906	0	0	0%
		101-0801 Police Department	24,725,204	1,847,738	6,089,051	5,732,313	413,121	18,223,032	26%
		101-0802 Communications Center	2,236,486	143,664	495,828	506,181	0	1,740,658	22%
		101-0805 Police LOIT 2013	0	0	0	1,010,325	0	0	0%
		101-0901 Fire Department	21,049,415	1,605,489	5,201,981	5,052,109	358,539	15,488,895	26%
		101-0905 Fire LOIT 2013	0	-126,399	0	783,298	0	0	0%
		101-1008 Human Rights	367,262	24,523	82,595	79,411	13,127	271,540	26%
		101-1201 Code 2013	5,225	-2,402	1,980	379,023	3,103	142	97%
		101-1203 Code Hearing 2013	0	0	0	6,978	0	0	0%
		101-1204 Junk Vehicle 2013	0	0	0	18,036	0	0	0%
		101-1205 Unsafe Building 2013	0	0	0	10,095	0	0	0%
		101-1207 Animal Control 2013	2,254	0	612	147,502	1,547	95	96%
		General Fund Total	56,284,789	4,015,070	13,640,868	15,519,114	1,096,052	41,547,869	26%
Special Revenue									
		102 Rainy Day	0	0	0	0	0	0	0%
		201 Parks & Recreation	12,600,878	813,455	2,998,893	2,837,274	578,736	9,023,249	28%
		202 Motor Vehicle Highway	9,708,648	650,665	2,444,318	1,780,110	431,307	6,833,024	30%
		203 Recreation Nonreverting	1,479,064	55,717	170,766	177,364	127,983	1,180,316	20%
		209 Studebaker-Oliver Reverting Grants	1,385,000	0	0	0	0	1,385,000	0%
		210 Economic Development State Grants	117,886	18,003	18,003	73,149	0	99,883	15%
		211 Community & Economic Development Admn.	2,404,884	175,126	579,779	567,968	24,360	1,800,745	25%
		212 Community & Economic Development	6,910,783	65,657	357,346	1,390,525	3,042,434	3,511,003	49%
		216 Police State Seizures	40,000	0	0	500	0	40,000	0%
		217 Gift, Donation, Bequest	51,010	0	0	0	1,310	49,700	3%
		218 Police Curfew Violations	1,000	0	0	0	0	1,000	0%
		220 Law Enforcement Continuing Education	294,802	23,204	54,768	139,447	2,141	237,893	19%
		227 Loss Recovery	5,615,805	201,942	213,901	20,913	776,787	4,625,118	18%
		244 Emergency Phone System	215,000	17,000	60,389	0	0	154,611	28%
		249 Public Safety LOIT	7,214,658	709,196	1,840,232	1,793,623	0	5,374,426	26%
		251 Local Roads & Streets	1,124,520	11,761	43,282	31,247	65,519	1,015,718	10%
		252 Excess Welfare Distribution	1,146	0	0	0	0	1,146	0%
		258 Human Rights Federal Grant	224,001	9,995	40,288	38,319	18,393	165,321	26%
		271 Eastrace Waterway	10,346	0	0	0	2,391	7,955	23%
		273 Morris PAC / Palais Royale Marketing	8,100	982	4,610	4,049	3,340	150	98%
		280 Police Block Grants	0	0	0	0	0	0	0%
		281 Economic Develop. Commission-Revenue Bonds	0	0	0	0	0	0	0%
		289 HAZMAT	10,000	0	0	104	0	10,000	0%
		291 Indiana River Rescue	52,300	0	1,482	23,752	0	50,818	3%
		292 Police Grants	228,060	138,059	138,059	0	0	90,001	61%
		294 Regional Police Academy	23,750	330	663	10,237	0	23,087	3%
		295 COPS MORE Grant	141,600	1,185	2,845	4,549	510	138,245	2%
		299 Police Federal Drug Enforcement	151,499	3,839	6,570	92,713	12,123	132,806	12%
		404 County Option Income Tax	10,193,285	447,510	2,445,532	2,490,330	347,310	7,400,443	27%
		408 Economic Development Income Tax	10,014,984	176,179	2,650,433	1,673,631	800,880	6,563,672	34%
		410 Urban Development Action Grant	0	0	0	0	0	0	0%
		655 Project Relief	430,114	2,324	19,973	8,536	0	410,141	5%
		705 Police K-9 Unit	2,000	0	0	0	0	2,000	0%
		Special Revenue Total	70,655,123	3,522,128	14,092,131	13,158,340	6,235,523	50,327,470	29%
City Debt Service									
		313 Football Hall of Fame Debt Service	1,268,116	0	634,500	633,500	0	633,616	50%
		City Debt Service Total	1,268,116	0	634,500	633,500	0	633,616	50%

City of South Bend
Monthly Department Financial Report
EXPENDITURE SUMMARY
March 31, 2014

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 Project									
		288 Emergency Medical Services Capital Improv.	5,402,215	359,501	1,089,284	885,263	1,762,146	2,550,785	53%
		377 Professional Sports Development	865,746	0	383,673	488,348	0	482,073	44%
		401 Coveleski Stadium Capital	3,540	0	0	0	0	3,540	0%
		403 Zoo Endowment	0	0	0	0	0	0	0%
		405 Park Nonreverting Capital	205,217	0	116,776	21,543	17,897	70,545	66%
		406 Cumulative Capital Development	722,935	56,546	169,196	56,672	0	553,739	23%
		407 Cumulative Capital Improvement	364,762	0	185,250	184,875	0	179,512	51%
		412 Major Moves Construction	5,823,729	113,460	214,129	87,697	1,109,600	4,499,999	23%
		416 Morris Performing Arts Center Capital	53,200	2,911	2,911	8,254	10,100	40,189	24%
		434 Community Revitalization Enhancement District	650,950	0	20,975	36,975	0	629,975	3%
		450 Palais Royale Historic Preservation	10,000	0	0	0	0	10,000	0%
		677 Football Hall of Fame Capital	188,567	6,049	20,283	3,124	8,908	159,376	15%
		Capital Project Total	14,290,861	538,467	2,202,477	1,772,750	2,908,651	9,179,733	36%
Enterprise									
		600 Consolidated Building Fund	3,798,909	186,743	634,684	249,824	663,926	2,501,498	34%
		601 Parking Garages	797,808	3,896	174,914	148,702	125,900	496,994	38%
		610 Solid Waste Operations	5,439,463	527,277	1,564,176	1,441,570	627,863	3,247,423	40%
		611 Solid Waste Capital	896,070	45,260	389,673	279,248	49,643	456,754	49%
		620 Water Works Operations	14,842,004	1,074,572	3,366,276	3,145,757	558,274	10,917,455	26%
		622 Water Works Capital	978,258	0	3,600	15,172	21,158	953,501	3%
		623 Water Works Bond Capital	811,011	4,436	217,508	828,418	402,969	190,534	77%
		624 Water Works Customer Deposit	6,000	724	1,444	1,852	0	4,556	24%
		625 Water Works Sinking	2,057,224	157	390	1,249	0	2,056,834	0%
		626 Water Works Bond Reserve	0	0	0	0	0	0	0%
		629 Water Works Reserve Operations & Maintenance	8,500	1,021	2,027	2,625	0	6,473	24%
		640 Sewer Repair Insurance	549,978	23,925	71,386	85,307	1,200	477,392	13%
		641 Sewage Works Operations	35,556,194	4,084,076	11,072,408	7,443,210	1,987,050	22,496,736	37%
		642 Sewage Works Capital	9,267,941	421,874	1,817,302	868,547	3,934,691	3,515,948	62%
		643 Sewage Works Reserve Operations & Maint.	15,000	1,702	3,346	4,058	0	11,654	22%
		647 Sewer Bond 2007	1,138	0	0	0	1,138	0	100%
		649 Sewage Sinking	9,802,031	0	1,350	800	0	9,800,681	0%
		653 Sewage Debt Service Reserve	0	0	0	0	0	0	0%
		658 Sewer Bond 2010	0	0	0	11,624	0	0	0%
		659 Sewer Bond 2011	13,598,486	144,834	686,071	1,390,433	4,912,415	8,000,000	41%
		661 Sewer Bond 2012	18,868,570	17,815	506,441	104,981	325,668	18,036,461	4%
		663 Sewer Bond 2013	19,100,000	0	0	0	0	19,100,000	0%
		664 2013A Cost of Issuance Fund	0	0	0	0	0	0	0%
		665 2014 Sewer Bond	500,000	0	0	0	0	500,000	0%
		670 Century Center	4,564,898	323,712	1,065,766	647,783	0	3,499,132	23%
		671 Century Center Capital	106,684	0	0	0	0	106,684	0%
		Enterprise Total	141,566,167	6,862,026	21,578,761	16,671,160	13,611,894	106,376,710	25%
Internal Service									
		222 Central Services	8,036,532	687,806	1,971,490	1,874,524	2,541,843	3,523,199	56%
		226 Liability Insurance	2,897,200	211,622	805,469	503,885	60,584	2,031,147	30%
		278 Take Home Vehicle Police	80,580	0	0	0	0	80,580	0%
		711 Self-Funded Employee Benefits	14,483,463	1,315,439	3,649,999	3,230,763	66,563	10,766,902	26%
		713 Unemployment Compensation	227,974	12,294	38,190	21,884	0	189,784	17%
		Internal Service Total	25,725,749	2,227,161	6,465,148	5,631,056	2,668,990	16,591,611	36%
Trust & Agency									
		701 Firefighters Pension	5,874,445	448,687	1,354,393	1,372,544	0	4,520,052	23%
		702 Police Pension	7,221,941	645,480	1,832,079	1,635,833	0	5,389,862	25%
		730 City Cemetery	20,595	0	0	0	10,595	0	51%
		Trust & Agency Total	13,116,981	1,094,167	3,186,472	3,008,377	10,595	9,909,914	24%
City Funds Total			322,907,786	18,259,019	61,800,357	56,394,297	26,531,705	234,566,922	27%
Redevelopment Commission Controlled Funds									
Tax Increment Financing									
		324 TIF Revenue - Airport	27,286,693	673,576	2,327,678	4,032,147	1,574,650	23,384,365	14%
		420 Tax Incremental Financing (TIF) - Downtown	5,829,261	51,873	1,382,068	1,378,106	355,994	4,091,199	30%
		422 TIF - West Washington	657,534	0	319	90,258	8,300	648,915	1%
		425 Redevelopment Retail & Leighton Plaza	149,425	13,842	31,584	19,543	0	117,841	21%
		426 TIF - Central Medical Service Area	4,103,504	0	169,224	302,158	231,780	3,702,500	10%
		429 TIF - Northeast Development	2,806,117	0	617	31,165	5,500	2,800,000	0%
		430 TIF - Southside Development #1	6,487,957	169,405	259,652	292,858	558,228	5,670,077	13%
		435 TIF - Douglas Road	399,823	95,231	95,391	95,488	4,200	300,232	25%

City of South Bend
Monthly Department Financial Report
EXPENDITURE SUMMARY
March 31, 2014

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	Tax Increm	436 TIF - Northeast Residential	3,583,228	0	1,865,291	1,568,217	0	1,717,937	52%
		Tax Increment Financing Total	51,303,542	1,003,927	6,131,824	7,809,940	2,738,652	42,433,066	17%
		Redevelopment							
		433 Redevelopment General	20,000	4,140	10,212	0	0	9,788	51%
		439 Certified Technology Park	3,600,000	0	0	0	0	3,600,000	0%
		454 Airport Urban Enterprise Zone	0	0	0	0	0	0	0%
		619 Blackthorn Operations	1,671,706	66,283	167,519	383,483	0	1,504,187	10%
		Redevelopment Total	5,291,706	70,423	177,731	383,483	0	5,113,975	3%
		Debt Service							
		315 Redevelopment Bond - Airport Taxable	5,000	517	1,031	1,363	0	3,969	21%
		317 Coveleski Debt Service Reserve	0	0	0	0	0	0	0%
		328 Redevelopment Bond - Palais Royale	6,000	863	1,723	2,278	0	4,277	29%
		432 TIF - Southside Development #3	494,151	0	354,606	346,055	0	139,545	72%
		Debt Service Total	505,151	1,380	357,360	349,696	0	147,791	71%
Redevelopment Commission Controlled Funds Total			57,100,399	1,075,730	6,666,915	8,543,119	2,738,652	47,694,832	16%
Grand Total			380,008,185	19,334,749	68,467,272	64,937,416	29,270,357	282,261,754	26%

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Mayor's Office	Month	March
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Fund/Department Number	101-0101	Date Updated	4/16/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes/Non-Dept Revenue	711,111	52,543	178,138	163,377	-	532,973	25%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	35	413	530	-	(413)	0%
Other Income	600	-	-	35	-	600	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	711,711	52,578	178,552	163,942	-	533,159	25%
Expenditures							
Personnel	632,608	46,415	155,060	123,379	-	477,548	25%
Supplies	19,889	1,481	4,967	13,607	1,387	13,535	32%
Services	57,015	4,682	17,828	26,957	537	38,650	32%
Debt Service	2,199	-	697	-	-	1,502	32%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	711,711	52,578	178,552	163,942	1,924	531,235	25%
Net	-	-	-	-	(1,924)	1,924	
Cash Balance	-						

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

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

Debt Service is paid quarterly; the first payment was made in January 2014. Payroll costs are slightly heavier because there were 3 payrolls paid in January.

Explain Significant Spending on Capital Projects Below:

There are no capital projects budgeted for 2014.

2014 City of South Bend Monthly Financial Report

Fund/Department Name	311 Call Center	Month	March
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Fund/Department Number	101-0104	Date Updated	4/16/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes/Non-Dept Revenue	8,831	(77,967)	(26,509)	58,139	-	35,340	-300%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	480,077	109,227	135,736	-	-	344,341	28%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	488,908	31,260	109,227	58,139	-	379,681	22%
Expenditures							
Personnel	422,705	29,951	96,404	56,619	-	326,301	23%
Supplies	24,771	-	9,316	1,275	3,622	11,832	52%
Services	41,432	1,309	3,507	245	7,743	30,182	27%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	488,908	31,260	109,227	58,139	11,366	368,315	25%
Net	-	-	-	-	(11,366)	11,366	
Cash Balance							

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

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

Department wasn't in full operation yet in January 2013.

Explain Significant Spending on Capital Projects Below:

No capital expenditures budgeted in 2014.

2014 City of South Bend Monthly Financial Report

Fund/Department Name	City Clerk	Month	March
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Fund/Department Number	101-0201	Date Updated	4/16/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes/Non-Dept Revenue	394,608	24,763	82,965	84,969	-	311,643	21%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	394,608	24,763	82,965	84,969	-	311,643	21%
Expenditures							
Personnel	312,763	19,017	73,034	71,459	-	239,729	23%
Supplies	8,062	146	2,291	844	2,612	3,159	61%
Services	60,383	5,600	7,640	12,666	19,189	33,554	44%
Debt Service	-	-	-	c	-	-	0%
Capital	13,400	-	-	-	-	13,400	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	394,608	24,763	82,965	84,969	21,801	289,842	27%
Net	-	-	-	-	(21,801)	21,801	
Cash Balance			-	-			

Staffing			
Full Time	5.00	4.00	4.00
Part-Time /Seasonal/Temporary	-	-	-
Total	5.00	4.00	4.00

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

Personnel costs appear higher than 2013 because there were 3 bi-weekly payroll checks issued in January. This phenomenon usually occurs twice per year; the second month will be August. Prior to the end of January, the Chief Deputy City Clerk resigned. The position was filled by the Ordinance Officer whose position is currently vacant.

Explain Significant Spending on Capital Projects Below:

No significant changes at this time.

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Common Council	Month	March
Fund/Department Number	101-0301	Date Updated	4/16/2014

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes/Non-Dept Revenue	464,298	22,669	72,534	77,046	-	391,764	16%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	8,300	27	95	2,454	-	8,205	1%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	472,598	22,696	72,628	79,500	-	399,970	15%
Expenditures							
Personnel	297,929	15,425	52,335	48,152	-	245,594	18%
Supplies	7,285	138	186	3,320	-	7,099	3%
Services	149,884	7,133	20,107	21,738	-	129,777	13%
Debt Service	-	-	-	-	-	-	0%
Capital	17,500	-	-	6,289	-	17,500	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	472,598	22,696	72,628	79,500	-	399,970	15%
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/Variiances Below:

There are nine (9) Council Members. One member has declined to receive a salary. There were 3 payroll checks issued in January compared to the usual 2 issued in January 2013. This phenomenon occurs twice in 2014; the next time will be in August.

Explain Significant Spending on Capital Projects Below:

The \$17,500 in the Capital budget was placed there in error. A budget transfer will be initiated to correct the items.

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Administration & Finance	Month	March
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Fund/Department Number	101-0401	Date Updated	4/16/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget	
Revenue								
Property Taxes/Non-Dept Revenue	2,011,894	146,822	461,626	452,092	-	1,550,268	23%	
Local Income Taxes	-	-	-	-	-	-	0%	
Other Taxes	-	-	-	-	-	-	0%	
Grants/Intergovernmental	-	-	-	-	-	-	0%	
Charges for Services	-	-	-	-	-	-	0%	
Interest Earnings	-	-	-	-	-	-	0%	
Bond Proceeds	-	-	-	-	-	-	0%	
Donations	-	-	-	-	-	-	0%	
Other Income	80,050	-	-	31	-	80,050	0%	
Transfers In	-	-	-	-	-	-	0%	
Total Revenue	2,091,944	146,822	461,626	452,123	-	1,630,318	22%	
Expenditures								
Personnel	1,898,692	124,887	421,305	381,941	-	1,477,387	22%	
Supplies	31,999	1,761	5,129	8,243	8,892	17,978	44%	
Services	157,753	20,173	34,550	61,939	76,475	46,728	70%	
Debt Service	3,500	-	643	-	2,571	286	92%	
Capital	-	-	-	-	-	-	0%	
Transfers Out	-	-	-	-	-	-	0%	
Total Expenditures	2,091,944	146,822	461,626	452,123	87,939	1,542,379	26%	
Net	-	-	-	-	(87,939)	87,939		
Cash Balance							-	

Staffing			
Full Time	23.00	21.00	21.00
Part-Time /Seasonal/Temporary	2.00	2.00	2.00
Total	25.00	23.00	23.00

Explain Significant Revenue, Expenditure and Staffing Changes/Variiances Below:
 Added 3.2 positions in 2013. Additionally, January was a 3-paycheck month. New Benefits Manager, Help Desk and Database Administrator positions were approved in the 2014 budget. The Database Administrator position remains unfilled. A new Deputy City Controller starts in April, 2014. Additional training costs are being incurred during 2014 for new and existing staff members.

Explain Significant Spending on Capital Projects Below:
 None

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Morris Performing Arts Center	Month	March
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Fund/Department Number	101-0404	Date Updated	4/9/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes/Non-Dept Revenue	181,527	(54,671)	15,282	50,581	-	166,245	8%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	876,000	141,145	243,602	198,822	-	632,398	28%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	6,000	537	2,219	1,581	-	3,781	37%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,063,527	87,012	261,103	250,984	-	802,424	25%
Expenditures							
Personnel	711,096	51,864	174,342	169,327	3,663	533,091	25%
Supplies	32,657	1,023	4,949	4,268	11,646	16,062	51%
Services	319,774	34,124	81,812	77,389	31,177	206,785	35%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	1,063,527	87,012	261,103	250,984	46,486	755,938	29%
Net	-	-	-	-	(46,486)	46,486	
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/Variiances Below:

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

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Palais Royale	Month	March
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Fund/Department Number	101-0405	Date Updated	4/8/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes/Non-Dept Revenue	213,729	28,740	67,407	50,315	-	103,850	32%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	291,981	7,212	41,684	44,416	-	250,297	14%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	18,000	429	2,441	2,669	-	15,559	14%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	523,710	36,381	111,532	97,400	-	369,705	21%
Expenditures							
Personnel	251,265	17,635	59,467	51,930	1,377	190,421	24%
Supplies	31,629	519	1,964	4,907	4,377	25,288	20%
Services	225,816	18,227	50,101	40,563	36,719	138,996	38%
Debt Service	-	-	-	-	-	-	0%
Capital	15,000	-	-	-	-	15,000	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	523,710	36,381	111,532	97,400	42,472	369,705	29%
Net	-	-	-	-	(42,472)	-	
Cash Balance							

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

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

The revenue is lower than budgeted as a result of Rent and CAM due unpaid by The Vine. This issue has been reported to DCI.

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Legal Department	Month	March
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Fund/Department Number	101-0501	Date Updated	4/11/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes/Non-Dept Revenue	953,285	74,477	259,233	197,653	-	694,052	27%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	2,000	8	1,049	514	-	951	52%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	70,350	-	18	222	-	70,332	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,025,635	74,485	260,299	198,389	-	765,336	25%
Expenditures							
Personnel	977,419	70,989	250,887	179,217	-	726,532	26%
Supplies	5,083	377	1,153	2,044	2,070	1,861	63%
Services	39,933	3,119	7,943	11,111	9,612	22,379	44%
Debt Service	3,200	-	318	-	953	1,929	40%
Capital	-	-	-	6,016	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	1,025,635	74,485	260,299	198,389	12,635	752,701	27%
Net	-	-	-	-	(12,635)	12,635	
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/Variiances Below:

The Legal Department is currently fully staffed. In April 2013 positions vacant included Corporation Counsel, Deputy City Attorney and Legal Secretary V.

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Engineering	Month	March
Fund/Department Number	101-0602	Date Updated	4/16/2014

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget	
Revenue								
Property Taxes/Non-Dept Revenue	1,120,202	46,461	230,773	282,368	-	889,429	21%	
Local Income Taxes	-	-	-	-	-	-	0%	
Other Taxes	-	-	-	-	-	-	0%	
Grants/Intergovernmental	-	-	-	-	-	-	0%	
Charges for Services	-	-	-	-	-	-	0%	
Interest Earnings	-	-	-	-	-	-	0%	
Bond Proceeds	-	-	-	-	-	-	0%	
Donations	-	-	-	-	-	-	0%	
Other Income	6,100	-	115	45,123	-	5,985	2%	
Transfers In	-	-	-	-	-	-	0%	
Total Revenue	1,126,302	46,461	230,888	327,492	-	895,414	20%	
Expenditures								
Personnel	610,675	24,182	144,282	169,835	212	466,181	24%	
Supplies	18,929	1,057	4,242	4,972	4,885	9,802	48%	
Services	488,306	21,222	79,162	152,684	73,626	335,518	31%	
Debt Service	8,392	-	3,202	-	3,269	1,921	77%	
Capital	-	-	-	-	-	-	0%	
Transfers Out	-	-	-	-	-	-	0%	
Total Expenditures	1,126,302	46,461	230,888	327,492	81,992	813,422	28%	
Net	-	-	-	-	(81,992)	81,992		
Cash Balance							-	

Staffing			
Full Time	6.90	7.50	7.50
Part-Time /Seasonal/Temporary	1.81	1.30	1.30
Total	8.71	8.80	8.80

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

A new City Engineer began work on 17 Mar. The post had been vacant since last year. His payroll cost may not have been allocated properly; the corrections will be made in April if necessary.

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Police Department	Month	March
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Fund/Department Number	101-0801	Date Updated	4/11/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes/Non-Dept Revenue	24,387,504	1,837,576	6,010,747	5,621,214	-	18,376,757	25%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	329,200	40	40	-	-	329,160	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	8,500	10,122	78,264	111,099	-	(69,764)	921%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	24,725,204	1,847,738	6,089,051	5,732,313	-	18,636,153	25%
Expenditures							
Personnel	20,430,704	1,503,611	5,076,763	4,987,744	-	15,353,941	25%
Supplies	754,999	93,870	323,285	98,634	128,598	303,116	60%
Services	3,219,191	250,257	655,462	601,937	251,944	2,311,785	28%
Debt Service	15,152	-	962	15,602	-	14,190	6%
Capital	305,158	-	32,579	28,396	32,579	240,000	21%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	24,725,204	1,847,738	6,089,051	5,732,313	413,121	18,223,032	26%
Net	-	-	-	-	(413,121)	413,121	
Cash Balance							

Staffing			
Full Time	253.00	237.00	237.00
Part-Time /Seasonal/Temporary	57.00	26.00	26.00
Total	310.00	263.00	263.00

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

This fund includes the expenditures for 213 of the 260 budgeted Police officers and 95 civilian staff. Fund 249 contains the funding for 47 of the 260 Police officers that are funded by the LOIT. The 2014 Personnel Expenditure exceeds the prior year amount due to the 2.5 % increase in Police salaries partially offset by resignations and retirements in 2014 compared to 2013. Personnel costs are not expected to exceed the 2014 annual budget. The Supplies, 60% of budget used, is the result of a number of 2013 purchases encumbered in the 2014 budget as the Supplies were not received/paid for in 2013. Supplies expenditures for the full year 2014 are expected to be within budget.

Explain Significant Spending on Capital Projects Below:

Capital expenditures budget for 2014 is the result of a 2013 encumbrance to upgrade the video software for the interview room plus a budget transfer to provide for the conversion of police vehicles to compressed natural gas. A portion of the video software was paid in February.

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Communications Center	Month	March
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Fund/Department Number	101-0802	Date Updated	4/3/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes/Non-Dept Revenue	2,236,486	143,664	495,828	506,181	-	1,740,658	22%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	2,236,486	143,664	495,828	506,181	-	1,740,658	22%
Expenditures							
Personnel	2,210,667	143,017	493,827	500,850	-	1,716,840	22%
Supplies	4,029	-	60	-	-	3,969	1%
Services	21,790	647	1,941	5,331	-	19,849	9%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	2,236,486	143,664	495,828	506,181	-	1,740,658	22%
Net	-	-	-	-	-	-	-
Cash Balance	-	-	-	-	-	-	-

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

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

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

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Fire Department	Month	March
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Fund/Department Number	101-0901	Date Updated	4/14/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes/Non-Dept Revenue	19,433,415	1,541,525	5,057,702	4,903,073	-	14,375,713	26%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	155,000	-	-	-	-	155,000	0%
Charges for Services	455,000	63,758	143,820	117,907	-	311,180	32%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	6,000	206	459	31,129	-	5,541	8%
Transfers In	1,000,000	-	-	-	-	1,000,000	0%
Total Revenue	21,049,415	1,605,489	5,201,981	5,052,109	-	15,847,434	25%
Expenditures							
Personnel	18,806,414	1,475,997	4,766,543	4,629,900	119,269	13,920,602	26%
Supplies	602,477	26,722	86,418	91,619	118,393	397,666	34%
Services	1,640,524	102,770	349,020	330,590	120,877	1,170,627	29%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	21,049,415	1,605,489	5,201,981	5,052,109	358,539	15,488,895	26%
Net	-	-	-	-	(358,539)	358,539	
Cash Balance			-	-			

Staffing			
Full Time	219.00	208.00	208.00
Part-Time /Seasonal/Temporary	1.00	1.00	1.00
Total	220.00	209.00	209.00

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

The South Bend Fire Department is budgeted to have 251 sworn firefighters and 6 civilians. 38 firefireters are paid directly through the Public Safety LOIT leaving this account the balance of 219 firefighters. We had one planned retirement in March. We hold a lengthy recruitment process every 2 years and hire individual in groups of 6-10 as needed while that list is in effect. We also employ civilian administrative staff that handle payroll, purchasing and billing for our ambulance service.

Explain Significant Spending on Capital Projects Below:

The Fire Department uses EMS Capital Fund 288 to capture revenue generated by ambulance calls. All capital projects relating to the Fire Department operations are run through that fund. For that reason, you will not see expenses related to purchasing fire apparatus, or capital improvents to buildings in the General Fund.

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Human Rights	Month	March
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Fund/Department Number	101-1008	Date Updated	4/9/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes/Non-Dept Revenue	367,262	24,523	82,595	79,411	-	284,667	22%
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	367,262	24,523	82,595	79,411	-	284,667	22%
Expenditures							
Personnel	272,252	20,422	68,489	64,480	-	203,763	25%
Supplies	2,394	32	508	605	16	1,871	22%
Services	78,426	4,069	13,598	14,326	13,112	51,716	34%
Debt Service	-	-	-	-	-	-	0%
Capital	14,190	-	-	-	-	14,190	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	367,262	24,523	82,595	79,411	13,127	271,540	26%
Net	-	-	-	-	(13,127)	13,127	
Cash Balance							

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

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

Expenditures are more than in the prior year due to office space. At this time last year, the Human Rights had not moved into their new facility.

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Rainy Day	Month	March
Fund/Department Number	102	Date Updated	4/9/2014

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	52,000	4,289	8,557	11,272	-	43,443	16%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	52,000	4,289	8,557	11,272	-	43,443	16%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	52,000	4,289	8,557	11,272	-	43,443	
Cash Balance			8,626,262	8,599,452			

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

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

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

Explain Significant Spending on Capital Projects Below:

N/A

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Parks & Recreation	Month	March
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Fund/Department Number	201	Date Updated	4/8/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	7,430,898	-	-	-	-	7,430,898	0%
Local Income Taxes						-	0%
Other Taxes	596,878	-	-	-	-	596,878	0%
Grants/Intergovernmental	729,437	60,782	182,347	174,002	-	547,090	25%
Charges for Services	2,208,344	35,379	167,847	227,875	-	2,040,497	8%
Interest Earnings	13,000	1,325	3,045	5,788	-	9,955	23%
Bond Proceeds						-	0%
Donations						-	0%
Other Income	1,850	62	237	1,518	-	1,613	13%
Transfers In						-	0%
Total Revenue	10,980,407	97,548	353,476	409,183	-	10,626,931	3%
Expenditures							
Personnel	7,641,942	449,362	1,714,797	1,795,239	4,525	5,922,620	22%
Supplies	1,616,319	139,250	251,045	424,905	436,212	929,062	43%
Services	2,750,772	154,573	956,859	480,313	137,999	1,655,914	40%
Debt Service	313,345	70,271	71,192	50,021	-	242,153	23%
Capital	93,000		5,000	86,795		88,000	5%
Transfers Out	185,500	-	-	-	-	185,500	0%
Total Expenditures	12,600,878	813,455	2,998,893	2,837,274	578,736	9,023,249	28%
Net	(1,620,471)	(715,908)	(2,645,417)	(2,428,091)	(578,736)	1,603,682	
Cash Balance			1,611,113	2,452,711			

Staffing			
Full Time	111.00	94.00	94.00
Part-Time /Seasonal/Temporary	73.00	17.63	12.28
Total	184.00	111.63	106.28

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

Fund 201 accounts for the annual operation of the Parks and Recreation Department. There are six divisions within the department, Administration, Maintenance, Golf, Recreation, Greenhouse, and Graffiti. For 2014, the Potawatomi Zoo will be operated by the Potawatomi Zoological Society. The Zoo revenues have been removed from the budget. However, because of the timing of the change, the original expenses are still included in the above budget in order to cover obligations resulting from the memorandum of understanding between the City and PZS. January had three pay dates, which resulted in the higher personnel costs. Expenses related to the Zoo transition also contributed to the higher than normal expenses in personnel and services categories and lower cash balance. During February recreation program registrations and the early selling of golf passes helped increase revenues over January. March weather prevented the golf courses from opening as scheduled.

Explain Significant Spending on Capital Projects Below:

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

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Motor Vehicle Highway	Month	March 2014
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Fund/Department Number	202	Date Updated	4/11/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	5,633,418	364,529	996,237	1,139,277	-	4,637,181	18%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	244,000	14,065	77,955	5,751	-	166,045	32%
Interest Earnings	7,000	1,516	3,342	2,852	-	3,658	48%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	5,300	4,000	8,731	259	-	(3,431)	165%
Transfers In	3,216,582	-	-	-	-	3,216,582	0%
Total Revenue	9,106,300	384,110	1,086,264	1,148,139	-	8,020,036	12%
Expenditures							
Personnel	3,995,824	289,406	1,138,405	973,847	-	2,857,419	28%
Supplies	3,400,615	146,533	568,207	393,330	322,151	2,510,257	26%
Services	1,557,564	214,408	642,563	378,074	34,313	880,688	43%
Debt Service	408,395	318	35,955	11,619	-	372,440	9%
Capital	346,250	-	59,187	23,240	74,843	212,220	39%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	9,708,648	650,665	2,444,318	1,780,110	431,307	6,833,024	30%
Net	(602,348)	(266,554)	(1,358,053)	(631,971)	(431,307)	1,187,012	
Cash Balance			2,321,755	1,639,904			

Staffing		
Full Time	58.01	53.01
Part-Time /Seasonal/Temporary	7.14	4.03
Total	65.15	57.04

Explain Significant Revenue, Expenditure and Staffing Changes/Variiances 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. Significant overtime, snow control supplies, vehicle fuel and maintenance expense and unplanned contractor costs for snow removal during January and February due to extreme weather have pushed our budgets way over where they should be at this time of year. Transfers will be done to cover the additional expenses and overdrafts, but the bottom line is that the only account large enough to handle the hits is the paving budget. This year's planned paving projects will more than likely have to be scaled way back. We have already spent 75% of our overtime budget and 98% of our vehicle maintenance budget through the end of March. Overtime has been scaled back to emergencies and Special Events only.

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Recreation Nonreverting	Month	March
Fund/Department Number	203	Date Updated	4/10/2014

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	1,400,592	90,869	248,545	259,317	-	1,152,047	18%
Interest Earnings	4,000	405	793	916	-	3,207	20%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	45,000	59	22,068	63,357	-	22,932	49%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,449,592	91,333	271,406	323,590	-	1,178,186	19%
Expenditures							
Personnel	613,627	31,566	91,509	87,009	-	522,118	15%
Supplies	274,095	6,732	18,039	35,941	116,768	139,289	49%
Services	492,342	17,418	61,218	54,414	11,215	419,909	15%
Debt Service	-	-	-	-	-	-	0%
Capital	99,000	-	-	-	-	99,000	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	1,479,064	55,717	170,766	177,364	127,983	1,180,316	20%
Net	(29,472)	35,617	100,641	146,225	(127,983)	(2,130)	
Cash Balance			878,890	817,357			

Staffing			
Full Time	1.00	1.00	1.00
Part-Time /Seasonal/Temporary	25.70	9.63	8.41
Total	26.70	10.63	9.41

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

This fund accounts for programs and events that are self funded through user fees. Registration for spring program, classes and softball leagues began in February.

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Studebaker-Oliver Reverting Grants	Month	March
Fund/Department Number	209	Date Updated	4/10/2014

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	5,000	539	1,076	1,417	-	3,924	22%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	300,000	-	-	-	-	300,000	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	305,000	539	1,076	1,417	-	303,924	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	1,385,000	-	-	-	-	1,385,000	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	1,385,000	-	-	-	-	1,385,000	0%
Net	(1,080,000)	539	1,076	1,417	-	(1,081,076)	
Cash Balance			1,084,463	1,081,092			

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

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

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

February

Explain Significant Spending on Capital Projects Below:

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

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Economic Development State Grants	Month	March
Fund/Department Number	210	Date Updated	4/10/2014

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	18,813	174	387	43,165	-	18,426	2%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	58,203	-	-	120,875	-	58,203	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	77,016	174	387	164,040	-	76,629	1%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	117,886	18,003	18,003	73,149	-	99,883	15%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	117,886	18,003	18,003	73,149	-	99,883	15%
Net	(40,870)	(17,829)	(17,616)	90,891	-	(23,254)	
Cash Balance			331,335	1,009,346			

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

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

No significant issues. The IRF Loan was paid off early in 2013. Original maturity date was 07/30/2022.

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Community & Economic Development Admn.	Month	March
Fund/Department Number	211	Date Updated	4/10/2014

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	386,787	10,680	10,680	70,914	-	376,107	3%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	2,200	529	950	926	-	1,250	43%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	200,300	29,017	53,981	115,003	-	146,319	27%
Transfers In	1,688,959	-	422,240	429,380	-	1,266,719	25%
Total Revenue	2,278,246	40,226	487,851	616,223	-	1,790,395	21%
Expenditures							
Personnel	2,069,556	146,880	504,935	467,496	-	1,564,621	24%
Supplies	32,475	2,010	5,995	6,968	4,972	21,508	34%
Services	302,853	26,236	68,849	88,784	19,388	214,616	29%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	4,720	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	2,404,884	175,126	579,779	567,968	24,360	1,800,745	25%
Net	(126,638)	(134,900)	(91,928)	48,255	(24,360)	(10,350)	
Cash Balance			815,386	632,092			

Staffing			
Full Time	26.60	25.60	25.60
Part-Time /Seasonal/Temporary	-	-	-
Total	26.60	25.60	25.60

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

Explain Significant Spending on Capital Projects Below:

Capital expenditures for 2013 relate to purchase of whiteboard for conference room and electrical work associated with move to 14th floor.

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Community & Economic Development	Month	March
Fund/Department Number	212	Date Updated	4/10/2014

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	3,525,000	41,313	313,626	1,271,395	-	3,211,374	9%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	2,000	126	665	579	-	1,335	33%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	284,000	54,224	64,966	87,892	-	219,034	23%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	3,811,000	95,663	379,257	1,359,866	-	3,431,743	10%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Grants	6,910,783	65,657	357,346	1,390,525	3,042,434	3,511,003	49%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	6,910,783	65,657	357,346	1,390,525	3,042,434	3,511,003	49%
Net	(3,099,783)	30,006	21,911	(30,659)	(3,042,434)	(79,260)	
Cash Balance			612,219	482,245			

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

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

This fund covers multiple federal grants. There will likely be little predictable trend in revenue and expenditure from year to year because not all grants are on-going and the timing of funding varies widely.

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Police State Seizures	Month	March
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Fund/Department Number	216	Date Updated	4/3/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	35,000	-	-	5,124	-	35,000	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	300	79	157	190	-	143	52%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	600	-	-	-	-	600	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	35,900	79	157	5,314	-	35,743	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	20,000	-	-	500	-	20,000	0%
Debt Service	-	-	-	-	-	-	0%
Capital	20,000	-	-	-	-	20,000	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	40,000	-	-	500	-	40,000	0%
Net	(4,100)	79	157	4,814	-	(4,257)	
Cash Balance			158,824	149,739			

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

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

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

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Gift, Donation, Bequest	Month	March
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Fund/Department Number	217	Date Updated	4/9/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	290	38	75	84	-	215	26%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	7,000	-	21,113	1,194	-	(14,113)	302%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	7,290	38	21,188	1,278	-	(13,898)	291%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	22,100	-	-	-	-	22,100	0%
Services	28,910	-	-	-	1,310	27,600	5%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	51,010	-	-	-	1,310	49,700	3%
Net	(43,720)	38	21,188	1,278	(1,310)	(63,598)	
Cash Balance			95,922	64,510			

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

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

The Gift, Donation, and Bequest fund may be used by all City departments but the majority of the donations are for Animal Care and Control and Community Investment (i.e. bicycle signs).

Explain Significant Spending on Capital Projects Below:

None

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Police Curfew Violations	Month	March
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Fund/Department Number	218	Date Updated	4/3/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	1,000	78	125	88	-	875	13%
Interest Earnings	25	6	11	14	-	14	44%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,025	84	136	102	-	889	13%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	1,000	-	-	-	-	1,000	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	1,000	-	-	-	-	1,000	0%
Net	25	84	136	102	-	(111)	
Cash Balance			11,684	10,987			

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

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

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

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Law Enforcement Continuing Education	Month	March
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Fund/Department Number	220	Date Updated	4/3/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	180,000	17,144	48,470	51,347	-	131,530	27%
Interest Earnings	3,000	499	985	1,412	-	2,015	33%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	2,000	-	-	-	-	2,000	0%
Other Income	26,000	-	11,107	33	-	14,893	43%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	211,000	17,643	60,562	52,792	-	150,438	29%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	40,855	479	12,233	18,247	561	28,061	31%
Services	190,000	22,725	28,588	21,200	1,580	159,832	16%
Debt Service	-	-	-	-	-	-	0%
Capital	63,947	-	13,947	100,000	-	50,000	22%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	294,802	23,204	54,768	139,447	2,141	237,893	19%
Net	(83,802)	(5,561)	5,794	(86,655)	(2,141)	(87,455)	
Cash Balance			987,019	1,000,553			

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

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

This fund was established for the continuing education and supplies for police and is funded by fees from accident reports, gun permits, false alarm and loud noise fines. Other income includes the receipt of funds from the US Marshal Service for rent of SBPD facility. The 2014 Capital purchase was the license renewal for forensic software. The \$100,000 of Capital expended in 2013 was a portion of the purchase of the Police SWAT vehicle.

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Loss Recovery	Month	March
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Fund/Department Number	227	Date Updated	4/16/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	17,000	3,945	7,876	5,698	-	9,124	46%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	6,309	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	17,000	3,945	7,876	12,007	-	9,124	46%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	200,000	-	-	-	-	200,000	0%
Services	3,315,805	126,997	138,956	20,913	761,787	2,415,063	27%
Debt Service	-	-	-	-	-	-	0%
Capital	2,100,000	74,945	74,945	-	15,000	2,010,055	4%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	5,615,805	201,942	213,901	20,913	776,787	4,625,118	18%
Net	(5,598,805)	(197,998)	(206,025)	(8,906)	(776,787)	(4,615,994)	
Cash Balance			7,730,008	4,332,655			

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

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

The largest portion of the \$887,653 encumbrance for Services is to Pelley Excavating for demolitions totaling \$584,328. The Calvert St. well installation has gone over budget due to some unforeseen site work.

Explain Significant Spending on Capital Projects Below:

\$15,000 has been encumbered for the Western Ave Corridor Smart Streets initiative to pay for the City Voice application, used to collect citizens' suggestions.

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Emergency Phone System	Month	March
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Fund/Department Number	244	Date Updated	4/3/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	215,000	-	215,000	-	-	-	100%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	215,000	-	215,000	-	-	-	100%
Expenditures							
Personnel	215,000	17,000	60,389	-	-	154,611	28%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	215,000	17,000	60,389	-	-	154,611	28%
Net	-	(17,000)	154,611	-	-	(154,611)	
Cash Balance			154,611				

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

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

This fund was set up per requirement by the State Board Of Accounts (SBOA) to cover the cost of 911 Police Communication personnel costs covered by a State Grant. Personnel expenditures exceed budget due to the fact that the annual budget is divided equally into twelve monthly periods, while seven of the 26 payrolls representing 26.9% of the annual payroll have been paid by March 31, 2014. In addition, the supervisors have experienced high level of overtime due to lower than budget staffing levels (the savings in staff labor costs are reflected in the Communications budget in Fund 101-802.)

Explain Significant Spending on Capital Projects Below:

None. No capital is purchased from this fund.

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Public Safety LOIT	Month	March
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Fund/Department Number	249	Date Updated	4/3/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	6,380,029	531,669	1,595,007	1,473,096	-	4,785,022	25%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	11,000	1,050	1,969	3,076	-	9,031	18%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	221,741	-	-	0%
Total Revenue	6,391,029	532,719	1,596,977	1,697,913	-	4,794,052	25%
Expenditures							
Personnel	7,214,658	709,196	1,840,232	-	-	5,374,426	26%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	1,793,623	-	-	0%
Total Expenditures	7,214,658	709,196	1,840,232	1,793,623	-	5,374,426	26%
Net	(823,629)	(176,477)	(243,256)	(95,710)	-	(580,373)	
Cash Balance			1,788,939	2,894,231			

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

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

Prior to 2014, monies in Fund 249 were transferred quarterly to the General Fund to fund police and fire personnel. A quarterly reconciliation was prepared and any unspent money was transferred back to Fund 249. For 2014, the City has been advised by the DLGF and SBOA that it should budget personnel costs directly from Fund 249. In 2014 the Fund includes the salary and benefit costs for 47 police officers and 38 firefighters. The Police personnel costs year to date through March are 24% of budget. The seven payrolls paid through March represent 26.9% of the annual budget. However, the Fire personnel costs seem to be understated. Any problem will be resolved in March.

Explain Significant Spending on Capital Projects Below:

None. No capital is purchased from this fund.

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Local Roads & Streets	Month	March
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Fund/Department Number	251	Date Updated	4/16/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	1,080,000	92,449	269,797	270,952	-	810,203	25%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	8,000	1,026	2,007	2,322	-	5,993	25%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,088,000	93,475	271,804	273,274	-	816,196	25%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	352,663	-	-	-	2,663	350,001	1%
Services	7,500	-	-	7,500	-	7,500	0%
Debt Service	-	-	-	-	-	-	0%
Capital	764,357	11,761	43,282	23,747	62,857	658,218	14%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	1,124,520	11,761	43,282	31,247	65,519	1,015,718	10%
Net	(36,520)	81,715	228,522	242,027	(65,519)	(199,523)	
Cash Balance			2,169,896	1,956,325			

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

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

Supplies are always street paving materials to be used throughout the year.

Explain Significant Spending on Capital Projects Below:

2014 Budget:
 Boland Multi-Use Path: \$250,000
 New traffic devices: \$167,000
 Other projects: \$325,000

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Excess Welfare Distribution	Month	March
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Fund/Department Number	252	Date Updated	4/9/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	1	1	2	-	(1)	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	-	1	1	2	-	(1)	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	1,146	-	-	-	-	1,146	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	1,146	-	-	-	-	1,146	0%
Net	(1,146)	1	1	2	-	(1,147)	
Cash Balance			1,150	1,147			

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

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

In 2009, the City received a one-time \$2.9 million distribution for this fund. In 2012, the City spent approximately \$2.1 million for portable radios for 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:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Human Rights Federal Grant	Month	March
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Fund/Department Number	258	Date Updated	4/9/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	187,000	-	-	2,600	-	187,000	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	2,000	222	450	628	-	1,550	23%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	21,700	8,946	13,624	9,390	-	8,076	63%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	210,700	9,168	14,074	12,618	-	196,626	7%
Expenditures							
Personnel	112,901	8,450	28,954	28,344	-	83,947	26%
Supplies	4,550	-	130	800	1,470	2,950	35%
Services	105,050	1,544	11,204	9,176	16,923	76,923	27%
Debt Service	-	-	-	-	-	-	0%
Capital	1,500	-	-	-	-	1,500	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	224,001	9,995	40,288	38,319	18,393	165,321	26%
Net	(13,301)	(827)	(26,214)	(25,702)	(18,393)	31,306	
Cash Balance			440,561	460,463			

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

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

The Human Rights Federal Grant Fund contains separate departments for EEOC and HUD grants. Revenue and Expenditures are consistent with normal operating costs.

Explain Significant Spending on Capital Projects Below:

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

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Eastrace Waterway	Month	March
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Fund/Department Number	271	Date Updated	4/10/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	100	7	14	19	-	86	14%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	100	7	14	19	-	86	14%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	10,346	-	-	-	2,391	7,955	23%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	10,346	-	-	-	2,391	7,955	23%
Net	(10,246)	7	14	19	(2,391)	(7,869)	
Cash Balance			14,387	14,342			

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:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Morris PAC / Palais Royale Marketing	Month	March
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Fund/Department Number	273	Date Updated	3/8/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	8,000	530	3,875	2,158	-	4,125	48%
Interest Earnings	100	12	26	37	-	74	26%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	8,100	542	3,901	2,195	-	4,199	48%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	8,100	982	4,610	4,049	3,340	150	98%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	8,100	982	4,610	4,049	3,340	150	98%
Net	-	(440)	(709)	(1,854)	(3,340)	4,049	
Cash Balance			27,276	26,909			

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

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

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

Explain Significant Spending on Capital Projects Below:

No Capital spending in this fund

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Police Block Grants	Month	February
Fund/Department Number	280	Date Updated	3/21/2014

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	1	2	4	-	(2)	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	-	1	2	4	-	(2)	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	-	1	2	4	-	(2)	
Cash Balance			3,819	3,808			

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

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

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

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Economic Develop. Commission-Revenue Bonds	Month	March
Fund/Department Number	281	Date Updated	4/10/2014

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	14	27	35	-	(27)	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	-	14	27	35	-	(27)	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	-	14	27	35	-	(27)	
Cash Balance			27,155	27,070			

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

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

Fund to be used only for the expenses of EDC revenue bonds. These bonds have been paid off. Fund to be closed during 2014.

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	HAZMAT	Month	March
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Fund/Department Number	289	Date Updated	4/14/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	10,000	-	-	16,722	-	10,000	0%
Interest Earnings	-	8	16	3	-	(16)	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	10,000	8	16	16,725	-	9,984	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	10,000	-	-	-	-	10,000	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	104	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	10,000	-	-	104	-	10,000	0%
Net	-	8	16	16,621	-	(16)	
Cash Balance			16,223	19,303			

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.

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Indiana River Rescue	Month	March
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Fund/Department Number	291	Date Updated	4/14/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	45,000	7,200	12,000	15,000	-	33,000	27%
Interest Earnings	200	48	96	148	-	104	48%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	45,200	7,248	12,096	15,148	-	33,104	27%
Expenditures							
Personnel	2,500	-	-	-	-	2,500	0%
Supplies	8,800	-	142	20,252	-	8,658	2%
Services	41,000	-	1,340	3,500	-	39,660	3%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	52,300	-	1,482	23,752	-	50,818	3%
Net	(7,100)	7,248	10,614	(8,604)	-	(17,714)	
Cash Balance			106,331	110,819			

Staffing			
Full Time			
Part-Time /Seasonal/Temporary			
Total			

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

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

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Police Grants	Month	March
Fund/Department Number	292	Date Updated	4/3/2014

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	66,717	-	-	(66,717)	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	-	-	66,717	-	-	(66,717)	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	138,060	138,059	138,059	-	-	1	100%
Debt Service	-	-	-	-	-	-	0%
Capital	90,000	-	-	-	-	90,000	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	228,060	138,059	138,059	-	-	90,001	61%
Net	(228,060)	(138,059)	(71,342)	-	-	(156,718)	
Cash Balance			133,166	98,125			

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

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

Of the \$66,717 of grant money received in 2014, \$13,753 is from a Federal grant to improve security at South Bend Schools. The South Bend Police Department is the Administrator of the grant. This funding plus cash received in December of 2013 will be disbursed to the South Bend School Corporation which spent the funds in accordance with the terms of the grant. The \$138,059 Services expenditure is the reimbursement made to the South Bend School Corp for their expenditures under the Federal grant noted previously.

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Regional Police Academy	Month	March
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Fund/Department Number	294	Date Updated	4/8/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	20,000	-	17,250	15,200	-	2,750	86%
Interest Earnings	2,000	41	77	104	-	1,923	4%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	22,000	41	17,327	15,304	-	4,673	79%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	1,750	-	-	-	-	1,750	0%
Services	22,000	330	663	10,237	-	21,337	3%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	23,750	330	663	10,237	-	23,087	3%
Net	(1,750)	(289)	16,664	5,067	-	(18,414)	
Cash Balance			84,748	78,882			

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

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

This fund was established to fund the cost of course material and instructors at the South Bend Police Academy. The enforcement courses are offered to other police departments who pay a fee to attend the training. Revenue received is 86% of the estimated annual budget as many of the police departments outside of South Bend have paid their annual cost to participate in the instruction. Current year services are less than 2013 due to the expenditure of \$6,000 in 2013 for instruction for officers to train new officers on the job.

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	COPS MORE Grant	Month	March
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Fund/Department Number	295	Date Updated	4/8/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	350	57	112	140	-	238	32%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	3,250	-	-	-	-	3,250	0%
Other Income	38,000	900	2,700	2,966	-	35,300	7%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	41,600	957	2,812	3,106	-	38,788	7%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	15,000	-	30	1,506	510	14,460	4%
Services	16,000	1,185	2,815	3,043	-	13,185	18%
Debt Service	-	-	-	-	-	-	0%
Capital	110,600	-	-	-	-	110,600	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	141,600	1,185	2,845	4,549	510	138,245	2%
Net	(100,000)	(228)	(33)	(1,443)	(510)	(99,457)	
Cash Balance			113,310	105,846			

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

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

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

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Police Federal Drug Enforcement	Month	March
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Fund/Department Number	299	Date Updated	4/8/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	75,000	-	-	10,184	-	75,000	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	1,000	73	245	272	-	755	25%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	1,000	-	-	23,018	-	1,000	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	77,000	73	245	33,474	-	76,755	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	41,499	-	1,480	23,867	12,123	27,896	33%
Services	40,000	3,839	5,090	6,140	-	34,910	13%
Debt Service	-	-	-	-	-	-	0%
Capital	70,000	-	-	62,706	-	70,000	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	151,499	3,839	6,570	92,713	12,123	132,806	12%
Net	(74,499)	(3,766)	(6,325)	(59,239)	(12,123)	(56,051)	
Cash Balance			378,836	276,102			

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

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

This fund was established to receive the Police Department share of money acquired in drug enforcement activity. Expenditures are to be used to fund drug enforcement and training. Other Revenue in 2013 reflects Federal Grant reimbursement for the purchase of a bomb suit.

Explain Significant Spending on Capital Projects Below:

The \$62,706 expenditure in 2013, was a portion of the purchase of a Swat vehicle.

2014 City of South Bend Monthly Financial Report

Fund/Department Name	County Option Income Tax	Month	March
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Fund/Department Number	404	Date Updated	4/9/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	8,645,811	720,484	2,161,453	1,961,735	-	6,484,358	25%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	75,000	7,113	14,331	19,657	-	60,669	19%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	549,376	45,236	130,968	124,268	-	418,408	24%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	9,270,187	772,833	2,306,752	2,105,659	-	6,963,435	25%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	1,294,540	102,255	310,351	259,719	20,341	963,847	26%
Services	5,168,602	230,808	1,035,149	930,308	221,253	3,912,200	24%
Debt Service	2,243,628	114,447	1,100,032	1,086,516	-	1,143,596	49%
Capital	386,515	-	-	213,788	105,715	280,800	27%
Transfers Out	1,100,000	-	-	-	-	1,100,000	0%
Total Expenditures	10,193,285	447,510	2,445,532	2,490,330	347,310	7,400,443	27%
Net	(923,098)	325,324	(138,780)	(384,671)	(347,310)	(437,008)	
Cash Balance			14,766,855	14,942,331			

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

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

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

Explain Significant Spending on Capital Projects Below:

This year, \$297,500 has been budgeted for IT upgrades such as mobile 311 application and fiber enhancements to the County City building, Central Services and the Water Works Olive St. Station. The remaining balance of \$89,015 is a prior encumbrance generated the Department of Community Investment for the Dollar Home Program.

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Economic Development Income Tax	Month	March
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Fund/Department Number	408	Date Updated	4/17/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	8,796,821	733,068	2,199,205	2,044,338	-	6,597,616	25%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	504,660	-	354,660	-	-	150,000	70%
Interest Earnings	45,000	4,874	10,247	12,918	-	34,753	23%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	11,948	4,729	-	(11,948)	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	9,346,481	737,942	2,576,060	2,061,985	-	6,770,421	28%
Expenditures							
Personnel	500,335	25,891	110,301	-	-	390,034	22%
Supplies	-	-	-	-	-	-	0%
Services	2,609,285	150,288	869,752	726,751	800,880	938,654	64%
Debt Service	1,043,263	-	521,500	517,500	-	521,763	50%
Capital	-	-	150,000	-	-	(150,000)	0%
Transfers Out	5,862,101	-	998,880	429,380	-	4,863,221	17%
Total Expenditures	10,014,984	176,179	2,650,433	1,673,631	800,880	6,563,672	34%
Net	(668,503)	561,763	(74,372)	388,354	(800,880)	206,749	
Cash Balance			10,767,755	10,372,765			

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

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

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

Explain Significant Spending on Capital Projects Below:

There are no Capital expenditures budgeted for 2014. \$150,000 expenditure will be addressed in April.

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Urban Development Action Grant	Month	March
Fund/Department Number	410	Date Updated	4/10/2014

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	110	14	27	39	-	83	25%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	2,099	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	110	14	27	2,138	-	83	25%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	110	14	27	2,138	-	83	25%
Cash Balance			27,614	25,891			

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

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

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

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Project Releaf	Month	March 2014
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Fund/Department Number	655	Date Updated	4/11/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	429,000	36,251	108,628	107,433	-	320,372	25%
Interest Earnings	2,700	486	953	1,149	-	1,747	35%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	431,700	36,737	109,581	108,582	-	322,119	25%
Expenditures							
Personnel	64,378	25	1,383	966	-	62,995	2%
Supplies	8,369	-	-	347	-	8,369	0%
Services	34,583	2,300	6,971	7,223	-	27,612	20%
Debt Service	72,784	-	11,619	-	-	61,165	16%
Capital	-	-	-	-	-	-	0%
Transfers Out	250,000	-	-	-	-	250,000	0%
Total Expenditures	430,114	2,324	19,973	8,536	-	410,141	5%
Net	1,586	34,413	89,608	100,046	-	(88,022)	
Cash Balance			1,029,708	959,610			

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

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

Program is planned to begin on October 27th and (weather permitting) run through the first week in December. The \$250,000 transfer is to MVH to cover their costs in this process.

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Police K-9 Unit	Month	March
Fund/Department Number	705	Date Updated	4/8/2014

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	10	1	2	3	-	8	20%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	1,990	-	1,000	-	-	990	50%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	2,000	1	1,002	3	-	998	50%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	2,000	-	-	-	-	2,000	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	2,000	-	-	-	-	2,000	0%
Net	-	1	1,002	3	-	(1,002)	
Cash Balance			2,315	1,933			

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

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

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

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Football Hall of Fame Debt Service	Month	March
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Fund/Department Number	313	Date Updated	4/10/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	1,115,126	-	-	-	-	1,115,126	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	67,350	-	-	-	-	67,350	0%
Grants/Intergovernmental	85,640	7,140	21,419	17,867	-	64,221	25%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,268,116	7,140	21,419	17,867	-	1,246,697	2%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	1,268,116	-	634,500	633,500	-	633,616	50%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	1,268,116	-	634,500	633,500	-	633,616	50%
Net	-	7,140	(613,081)	(615,633)	-	613,081	
Cash Balance			103,255	(38,260)			

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

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

This fund is used to collect a separate property tax levy (distributions received in June and December) and is used to pay debt service on the former College Football Hall of Fame building (payments due in February and July). Because of the timing of revenue and expenditures this fund will typically have a negative cash balance until the property tax distributions are received. PILOT taxes paid by the utilities are received monthly in this fund. Property taxes 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. The February debt service payment has been made for 2014. The fund received \$574,356 in property taxes and \$27,967 in license excise tax revenue during December, 2013. The cash balance was \$716,336 at December 31, 2013. This is a high cash balance for the fund based on historical trends.

Explain Significant Spending on Capital Projects Below:

None

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Emergency Medical Services Capital Improv.	Month	March
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Fund/Department Number	288	Date Updated	4/14/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	2,604,000	233,949	668,005	663,550	-	1,935,995	26%
Interest Earnings	10,000	2,650	5,468	7,397	-	4,532	55%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	47,000	2,353	6,680	5,318	-	40,320	14%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	2,661,000	238,952	680,153	676,265	-	1,980,847	26%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	300,000	12,585	13,723	56,168	34,229	252,048	16%
Services	416,952	62,966	86,604	75,875	43,660	286,688	31%
Debt Service	351,106	-	20,333	20,333	-	330,773	1%
Capital	3,334,157	283,950	968,624	732,887	1,684,257	681,276	0%
Transfers Out	1,000,000	-	-	-	-	1,000,000	0%
Total Expenditures	5,402,215	359,501	1,089,284	885,263	1,762,146	2,550,785	53%
Net	(2,741,215)	(120,549)	(409,131)	(208,998)	(1,762,146)	(569,938)	
Cash Balance			5,188,861	5,349,680			

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

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

The revenues in this account are generated through user fees for the South Bend Fire Department EMS division. These funds are used for capital purchases such as fire 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. Operated costs are incurred through the General Fund (101-0901) and so a transfer of \$1,000,000 is processed to cover those expenditures.

Explain Significant Spending on Capital Projects Below:

Continued construction of Fire Training Facility.

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Professional Sports Development	Month	March
Fund/Department Number	377	Date Updated	4/10/2014

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	600,000	-	180,139	169,680	-	419,861	30%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	4,000	299	652	1,177	-	3,348	16%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	74,228	-	34,608	41,646	-	39,620	47%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	678,228	299	215,399	212,503	-	462,829	32%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	765,746	-	383,673	388,348	-	382,073	50%
Capital	-	-	-	-	-	-	0%
Transfers Out	100,000	-	-	100,000	-	100,000	0%
Total Expenditures	865,746	-	383,673	488,348	-	482,073	44%
Net	(187,518)	299	(168,274)	(275,845)	-	(19,244)	
Cash Balance			673,783	764,978			

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

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

Effective January 1, 2013, this fund no longer collects hotel/motel tax allocations from St. Joseph County for payment to the Hall of Fame. This fund is currently used for debt, and a \$100,000 capital transfer to Century Center. PSDA tax revenue is generally received from the State on a monthly basis. PSDA tax is a special tax received from the State of Indiana based on the sales tax, income tax and local income taxes collected in the PSDA area (which includes Coveleski Stadium, Century Center, Morris Performing Arts Center and Studebaker National Museum). Coveleski Stadium generates the majority of PSDA revenue. The January debt service payments have been made for 2014. The final debt service payment on the 2010 Coveleski Stadium bonds was paid January 15, 2013. The outstanding principal balance on the bonds is \$3,220,000 at January 31, 2014.

Explain Significant Spending on Capital Projects Below:

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

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Coveleski Stadium Capital	Month	March
Fund/Department Number	401	Date Updated	4/10/2014

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	500	13	27	35	-	473	5%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	500	13	27	35	-	473	5%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	2,002	-	-	-	-	2,002	0%
Services	1,538	-	-	-	-	1,538	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	3,540	-	-	-	-	3,540	0%
Net	(3,040)	13	27	35	-	(3,067)	
Cash Balance			26,877	26,793			

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

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

Fd 401 accounts for capital spending on Coveleski Stadium. Due to recent lease agreements, no capital revenues have been collected for this fund, limiting its budget.

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Zoo Endowment	Month	March
Fund/Department Number	403	Date Updated	4/10/2014

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	200	24	49	64	-	151	24%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	2,700	-	-	-	-	2,700	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	2,900	24	49	64	-	2,851	2%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	2,900	24	49	64	-	2,851	-
Cash Balance			49,071	48,910			

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

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

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

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Park Nonreverting Capital	Month	March
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Fund/Department Number	405	Date Updated	4/10/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	3,000	174	261	299	-	2,739	9%
Interest Earnings	2,200	219	458	594	-	1,743	21%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	50	7,473	-	-	(7,473)	0%
Transfers In	190,500	-	-	-	-	190,500	0%
Total Revenue	195,700	443	8,191	893	-	187,509	4%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	23,417	-	21,776	21,543	10,902	(9,260)	140%
Services	5,000	-	-	-	6,995	(1,995)	140%
Debt Service	-	-	-	-	-	-	0%
Capital	176,800	-	95,000	-	-	81,800	54%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	205,217	-	116,776	21,543	17,897	70,545	66%
Net	(9,517)	443	(108,584)	(20,650)	(17,897)	116,964	
Cash Balance			464,307	471,735			

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

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

This is a nonreverting capital fund that accounts for revenues collected and expenses for specific purposes or locations. These locations are Potawatomi and Rum Village Picnic Areas, the East Race, Golf Courses, Forestry, Howard Park Ice Rink, and, until 2014, Potawatomi Zoo. The cash balance includes \$60,300 that is restricted to expenditures in Voorde Park.

Explain Significant Spending on Capital Projects Below:

This fund is for expending nonreverting revenue collected from the Zoo, golf courses, East Race Waterway, picnic sites and forestry revenue.

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Cumulative Capital Development	Month	March
Fund/Department Number	406	Date Updated	4/17/2014

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	477,722	-	-	-	-	477,722	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	87,294	3,891	11,673	11,514	-	75,621	13%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	3,500	337	698	1,100	-	2,802	20%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	568,516	4,228	12,371	12,613	-	556,145	2%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	126	-	-	0%
Debt Service	722,935	56,546	169,196	56,546	-	553,739	23%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	722,935	56,546	169,196	56,672	-	553,739	23%
Net	(154,419)	(52,317)	(156,825)	(44,058)	-	2,406	
Cash Balance			628,974	791,711			

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. For the 2014 budget, this fund will be used to pay existing police capital lease payments but will not include a capital lease for 2014. This payment will be moved to the COIT Fund No. 404

Explain Significant Spending on Capital Projects Below:

There is no capital expenditure budgeted for 2014.

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Cumulative Capital Improvement	Month	March
Fund/Department Number	407	Date Updated	4/17/2014

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	150,000	-	-	-	-	150,000	0%
Grants/Intergovernmental	259,000	-	-	-	-	259,000	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	150	-	84	85	-	66	56%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	25,000	-	-	-	-	25,000	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	434,150	-	84	85	-	434,066	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	364,762	-	185,250	184,875	-	179,512	51%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	364,762	-	185,250	184,875	-	179,512	51%
Net	69,388	-	(185,166)	(184,790)	-	254,554	
Cash Balance			(8,443)	(87,070)			

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

Explain Significant Revenue, Expenditure and Staffing Changes/Variances 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 2014, this fund is used to pay 75% of the 2011 Century Center Refunding bonds as it was in 2013. Payments on the Century Center bond are due in February and July. Because of timing of revenue and expenditures, this fund will often have a negative cash balance during the year.

Explain Significant Spending on Capital Projects Below:

None

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Major Moves Construction	Month	March
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Fund/Department Number	412	Date Updated	4/16/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	25,000	3,555	7,092	10,354	-	17,908	28%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	556,798	41,443	227,661	237,331	-	329,137	41%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	581,798	44,998	234,753	247,685	-	347,045	40%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	5,823,729	113,460	214,129	87,697	1,109,600	4,499,999	23%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	5,823,729	113,460	214,129	87,697	1,109,600	4,499,999	23%
Net	(5,241,931)	(68,462)	20,624	159,988	(1,109,600)	(4,152,955)	
Cash Balance			7,164,522	8,056,684			

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

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

Initial funding for the Major Moves fund in the amount of \$12,823,151 was received from the State of Indiana on September 15, 2006. The money was derived from the State lease of the I-80 tollroad to a private company. This fund has been used in the past to provide seed money for economic development projects at Douglas Road, Eddy Street Commons, and the Triangle Development near Notre Dame. The amounts advanced for these projects are being repaid by the respective tax increment financing (TIF) funds as per formal amortization schedules. The amounts outstanding were \$923,829 (Fund 435 - Douglas Road) and \$4,989,008 (Fund 436 - Eddy Street/Triangle) at 31 December, 2013.

Explain Significant Spending on Capital Projects Below:

The 2014 Budget includes \$5.6 million for the Smart Streets initiative, as well as a prior-year encumbrance of \$173,020 for utility relocation on the US 31 project south of town. \$762,440 has been encumbered to begin design on the Olive-Sample St. overpass.

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Morris Performing Arts Center Capital	Month	March
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Fund/Department Number	416	Date Updated	4/8/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	100,000	13,814	28,970	15,623	-	71,030	29%
Interest Earnings	1,500	232	458	520	-	1,042	31%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	101,500	14,046	29,428	16,143	-	72,072	29%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	14,700	2,911	2,911	-	5,055	6,734	54%
Services	38,500	-	-	1,704	5,045	33,455	13%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	6,550	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	53,200	2,911	2,911	8,254	10,100	40,189	24%
Net	48,300	11,135	26,517	7,889	(10,100)	31,883	
Cash Balance			483,327	404,157			

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

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

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Community Revitalization Enhancement District	Month	March
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Fund/Department Number	434	Date Updated	4/10/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	650,000	-	-	-	-	650,000	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	1,000	24	81	206	-	919	8%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	651,000	24	81	206	-	650,919	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	650,950	-	20,975	36,975	-	629,975	3%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	650,950	-	20,975	36,975	-	629,975	3%
Net	50	24	(20,894)	(36,769)	-	20,944	
Cash Balance			(11,356)	186,818			

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

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

Variance relates to change in interest cost on amortization schedule. Revenue not expected until October or November. Principal payment made in August. In December, 2013 a % of the Principal was reclassified to Fund 404 COIT due to a shortfall in revenues in this fund.

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Palais Royale Historic Preservation	Month	March
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Fund/Department Number	450	Date Updated	4/8/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	16,000	125	2,255	2,275	-	13,745	14%
Interest Earnings	125	28	55	77	-	70	44%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	16,125	153	2,310	2,352	-	13,815	14%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	10,000	-	-	-	-	10,000	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	10,000	-	-	-	-	10,000	0%
Net	6,125	153	2,310	2,352	-	3,815	
Cash Balance			55,705	60,656			

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

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

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

Explain Significant Spending on Capital Projects Below:

No Capital spending in this fund.

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Football Hall of Fame Capital	Month	March
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Fund/Department Number	677	Date Updated	4/10/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	2,500	324	650	942	-	1,850	26%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	2,500	324	650	942	-	1,850	26%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	15,000	-	365	205	-	14,635	2%
Services	173,567	6,049	19,918	2,919	8,908	144,741	17%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	188,567	6,049	20,283	3,124	8,908	159,376	15%
Net	(186,067)	(5,725)	(19,633)	(2,182)	(8,908)	(157,526)	
Cash Balance			638,773	716,905			

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

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

The Hall of Fame Capital fund covers maintenance and utilities expense on the building incurred by the City, including costs of the building after the Hall of Fame ceased operations in South Bend at the end of 2012. The \$8,908 encumbrance is for Otis Elevator for maintenance.

Explain Significant Spending on Capital Projects Below:

No Capital expenditures budgeted for 2013.

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Consolidated Building Fund	Month	March
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Fund/Department Number	600	Date Updated	4/15/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	1,503,500	102,432	262,049	241,190	-	1,241,451	17%
Interest Earnings	1,000	272	330	268	-	670	33%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	1,500	-	-	1,089	-	1,500	0%
Transfers In	2,306,560	-	576,640	-	-	1,729,920	25%
Total Revenue	3,812,560	102,704	839,019	242,547	-	2,973,541	22%
Expenditures							
Personnel	2,009,828	132,917	473,757	219,549	4,112	1,531,959	24%
Supplies	198,015	8,228	30,169	6,659	15,487	152,360	23%
Services	1,314,266	43,142	125,161	18,536	640,820	548,285	58%
Debt Service	21,800	2,457	5,597	5,080	3,507	12,696	42%
Capital	203,000	-	-	-	-	203,000	0%
Transfers Out	52,000	-	-	-	-	52,000	0%
Total Expenditures	3,798,909	186,743	634,684	249,824	663,926	2,500,300	34%
Net	13,651	(84,039)	204,336	(7,277)	(663,926)	473,241	
Cash Balance			357,419	196,572			

Staffing			
Full Time	30.00	27.00	27.00
Part-Time /Seasonal/Temporary	-	-	-
Total	30.00	27.00	27.00

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

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

Explain Significant Spending on Capital Projects Below:

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

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Parking Garages	Month	March
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Fund/Department Number	601	Date Updated	4/10/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	900,500	74,073	233,504	200,828	-	666,996	26%
Interest Earnings	4,000	443	885	1,114	-	3,115	22%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	135,900	71,340	85,058	20,413	-	50,842	63%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,040,400	145,856	319,447	222,355	-	720,953	31%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	663,179	3,033	172,694	145,895	15,000	475,485	28%
Debt Service	-	-	-	-	-	-	0%
Capital	134,629	863	2,220	2,807	110,900	21,509	84%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	797,808	3,896	174,914	148,702	125,900	496,994	38%
Net	242,592	141,960	144,533	73,653	(125,900)	223,959	
Cash Balance			1,028,721	929,097			

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

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

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

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Solid Waste Operations	Month	March
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Fund/Department Number	610	Date Updated	4/8/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	4,815,830	395,866	1,192,540	1,203,766	-	3,623,290	25%
Interest Earnings	6,000	313	670	1,360	-	5,330	11%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	435,871	-	-	8,667	-	435,871	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	5,257,701	396,179	1,193,211	1,213,793	-	4,064,490	23%
Expenditures							
Personnel	1,502,054	113,853	428,470	423,746	2,405	1,071,179	29%
Supplies	324,095	84,207	131,719	55,553	6,380	185,996	43%
Services	2,877,312	249,218	693,572	682,933	619,078	1,564,662	46%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	736,002	80,000	310,416	279,339	-	425,586	42%
Total Expenditures	5,439,463	527,277	1,564,176	1,441,570	627,863	3,247,423	40%
Net	(181,762)	(131,098)	(370,966)	(227,777)	(627,863)	817,067	
Cash Balance			449,136	951,859			

Staffing		
Full Time	24.20	24.20
Part-Time /Seasonal/Temporary	8.00	6.00
Total	32.20	30.20

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

This fund charges City residents a nominal monthly fee to pick up and dispose of their trash at area landfills and recycling centers. The operations of Solid Waste are totally funded by these user fees. A much needed purchase of trash totes for distribution to City residents is the main reason operating supplies are running high year to date. Service costs are at 46% of budget, mainly due to significantly higher than expected vehicle repair and maintenance costs, however encumbrances for landfill tipping fees and recycling services are also a factor.

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Solid Waste Capital	Month	March
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Fund/Department Number	611	Date Updated	4/8/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	200	40	88	61	-	112	44%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	736,002	80,000	310,416	279,339	-	425,586	42%
Total Revenue	736,202	80,040	310,504	279,400	-	425,698	42%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	736,002	10,821	279,248	279,248	-	456,754	38%
Capital	160,068	34,439	110,425	-	49,643	-	100%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	896,070	45,260	389,673	279,248	49,643	456,754	49%
Net	(159,868)	34,780	(79,169)	152	(49,643)	(31,056)	
Cash Balance			39,272	260			

Staffing

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

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

The purpose of this fund is to pay for capital items, such as trash trucks, used in the day to day operations of Solid Waste. Other than a small amount of interest income, the sole source of revenue comes from dollars transferred in from the Solid Waste Operations Fund #610. These transfers are done on an as needed basis, rather than a fixed monthly amount.

Explain Significant Spending on Capital Projects Below:

Year to date capital spending has been for retrofitting trash trucks with on-board RFID tag reader computer systems.

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Water Works Operations	Month	March
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Fund/Department Number	620	Date Updated	4.7.14
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	14,589,253	1,083,432	3,257,140	3,222,283	-	11,332,113	22%
Interest Earnings	9,000	1,565	3,166	2,031	-	5,834	35%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	93,580	4,348	48,781	19,395	-	44,799	52%
Transfers In	19,500	1,903	3,862	4,576	-	15,638	20%
Total Revenue	14,711,333	1,091,248	3,312,949	3,248,285	-	11,398,384	23%
Expenditures							
Personnel	4,594,374	336,951	1,175,587	1,094,364	3,100	3,415,687	26%
Supplies	1,624,686	54,005	182,460	199,087	271,667	1,170,559	28%
Services	4,633,411	369,139	1,010,782	831,219	283,507	3,339,122	28%
Debt Service	6,555	198	1,065	1,296	-	5,490	16%
Capital	-	-	-	-	-	-	0%
Transfers Out	3,982,978	314,278	996,381	1,019,790	-	2,986,597	25%
Total Expenditures	14,842,004	1,074,572	3,366,276	3,145,757	558,274	10,917,455	26%
Net	(130,671)	16,676	(53,327)	102,529	(558,274)	480,929	
Cash Balance			3,492,221	1,840,535			

Staffing		
Full Time	70.20	67.20
Part-Time /Seasonal/Temporary	3.00	3.50
Total	73.20	70.70

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

The purpose of this fund is to account for all revenue and operational expense of the water utility. This fund provides the monies for debt service obligations, reserve requirements and revenue funded capital improvements through transfer of monies to other funds within the utility operations. First quarter service revenues are 1% above the same time period in 2013. The rise in other income revenue is due to the sale of scrap metal and reimbursements received from damaged fire hydrants. A substantial meter order was encumbered in late March to replenish the supply stock. Increase in outside services was necessary to assist with weather related problems such frozen service lines and other water system repairs. Current encumbrances include numerous blanket/value orders issued in period 1. Surplus operating cash was not transferred out to the Depreciation Fund in 2013 and is contributing to the significant difference in the ending cash balance. A transfer will be initiated later in the year.

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Water Works Capital	Month	March
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Fund/Department Number	622	Date Updated	4.7.14
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	10,000	1,756	3,504	5,437	-	6,496	35%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	10,000	1,756	3,504	5,437	-	6,496	35%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	3,600	-	3,600	11,650	-	-	100%
Debt Service	-	-	-	3,522	-	-	0%
Capital	974,658	-	-	-	21,158	953,501	2%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	978,258	-	3,600	15,172	21,158	953,501	3%
Net	(968,258)	1,756	(96)	(9,735)	(21,158)	(947,005)	
Cash Balance			3,531,630	4,135,582			

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

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

This fund is used to pay for capital expenditures for various water utility operations. Monies are transferred as required from the water utility operating fund to provide necessary cash for the asset acquisitions. The current encumbrance is a cost associated with the next phase of the North Station Roof Restoration Project.

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Water Works Bond Capital	Month	March
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Fund/Department Number	623	Date Updated	4.4.14
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	5,000	311	829	7,529	-	4,171	17%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	5,000	311	829	7,529	-	4,171	17%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	209,422	-	17,780	-	38,891	152,751	27%
Services	74,076	-	-	-	104,684	(30,608)	141%
Debt Service	-	-	-	-	-	-	0%
Capital	527,513	4,436	199,728	828,418	259,394	68,391	87%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	811,011	4,436	217,508	828,418	402,969	190,534	77%
Net	(806,011)	(4,125)	(216,679)	(820,889)	(402,969)	(186,363)	
Cash Balance			595,952	4,981,947			

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

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

The purpose of this fund is to segregate the use of bond proceeds that are applied to the acquisition, construction and installation of certain additions, extension and improvements. Revenue bonds were issued in June 2012 with an aggregate principal of \$8,300,000. Interest earnings year to date is minimal due to a lesser amount of cash on hand. Committed encumbrance amounts are for the Pinhook WTP Efficiency Improvement Project.

Explain Significant Spending on Capital Projects Below:

YTD Spending: Water Meters \$17,780 Pinhook WT Efficiency Improv Project \$199,728

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Water Works Customer Deposit	Month	March
Fund/Department Number	624	Date Updated	4.3.14

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	6,000	724	1,444	1,812	-	4,556	24%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	6,000	724	1,444	1,812	-	4,556	24%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	6,000	724	1,444	1,852	-	4,556	24%
Total Expenditures	6,000	724	1,444	1,852	-	4,556	24%
Net	-	-	-	(40)	-	-	-
Cash Balance			1,464,431	1,416,120			

Staffing			
Full Time			
Part-Time /Seasonal/Temporary			
Total			

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

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

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Water Works Sinking	Month	March
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Fund/Department Number	625	Date Updated	4.3.14
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	5,000	157	390	99	-	4,610	8%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	2,052,224	170,810	512,430	512,859	-	1,539,794	25%
Total Revenue	2,057,224	170,967	512,820	512,958	-	1,544,404	25%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	2,052,224	-	-	1,150	-	2,052,224	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	5,000	157	390	99	-	4,610	8%
Total Expenditures	2,057,224	157	390	1,249	-	2,056,834	0%
Net	-	170,810	512,430	511,709	-	(512,430)	
Cash Balance			517,767	516,346			

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

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

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

Explain Significant Spending on Capital Projects Below:

N/A

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Water Works Bond Reserve	Month	March
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Fund/Department Number	626	Date Updated	4.3.14
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	5,500	773	1,536	1,707	-	3,964	28%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	84,573	8,564	25,692	76,191	-	58,881	30%
Total Revenue	90,073	9,337	27,229	77,898	-	62,844	30%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	90,073	9,337	27,229	77,898	-	62,844	30%
Cash Balance			1,592,905	1,389,586			

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

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

The purpose of this fund is to ensure compliance with certain debt service bond covenants. Balance in fund is determined by debt service financing arrangements at bond issuance. Maximum requirement amounts will be fully satisfied by the end of October this year.

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Water Works Reserve Operations & Maintenance	Month	March
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Fund/Department Number	629	Date Updated	4.3.14
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	8,500	1,021	2,027	2,625	-	6,473	24%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	61,812	-	53,507	45,301	-	8,305	87%
Total Revenue	70,312	1,021	55,534	47,926	-	14,778	79%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	8,500	1,021	2,027	2,625	-	6,473	24%
Total Expenditures	8,500	1,021	2,027	2,625	-	6,473	24%
Net	61,812	(0)	53,507	45,301	-	8,305	
Cash Balance			2,085,039	2,031,532			

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

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

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

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Sewer Repair Insurance	Month	March 2014
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Fund/Department Number	640	Date Updated	4/11/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	548,000	48,269	141,779	135,244	-	406,221	26%
Interest Earnings	1,200	696	1,375	1,531	-	(175)	115%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	549,200	48,966	143,154	136,774	-	406,046	26%
Expenditures							
Personnel	177,387	13,929	36,130	29,116	-	141,257	20%
Supplies	17,115	296	1,420	5,625	-	15,695	8%
Services	327,041	9,700	33,835	50,566	1,200	292,006	11%
Debt Service	28,435	-	-	-	-	28,435	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	549,978	23,925	71,386	85,307	1,200	477,392	13%
Net	(778)	25,041	71,768	51,468	(1,200)	(71,346)	
Cash Balance			1,437,043	1,211,402			

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

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

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

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Sewage Works Operations	Month	March
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Fund/Department Number	641	Date Updated	4/8/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	34,460,188	2,648,248	7,946,196	7,476,998	-	26,513,992	23%
Interest Earnings	18,000	2,728	6,079	5,321	-	11,921	34%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	60,000	8,603	17,717	7,595	-	42,283	30%
Transfers In	15,000	1,702	3,346	4,058	-	11,654	22%
Total Revenue	34,553,188	2,661,282	7,973,337	7,493,972	-	26,579,851	23%
Expenditures							
Personnel	6,776,379	513,001	1,844,627	1,709,719	2,012	4,929,740	27%
Supplies	2,419,100	108,696	368,119	394,990	432,159	1,618,823	33%
Services	12,452,029	687,350	2,272,132	2,576,004	1,552,880	8,627,018	31%
Debt Service	359,746	110	132,809	108,898	-	226,937	37%
Capital	-	-	-	-	-	-	0%
Transfers Out	13,548,940	2,774,919	6,454,721	2,653,599	-	7,094,219	48%
Total Expenditures	35,556,194	4,084,076	11,072,408	7,443,210	1,987,050	22,496,736	37%
Net	(1,003,006)	(1,422,794)	(3,099,071)	50,762	(1,987,050)	4,083,115	
Cash Balance			4,267,769	4,228,664			

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

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

This fund utilizes monthly fees received from residents and businesses to properly treat, transport, and dispose of generated sewage. Y-T-D spending for supplies is at 15% of budget; various encumbrances make up the additional 18%. Service expenses are at 18% of budget at the end of the first quarter, while encumbrances for anticipated services have reserved an additional 15%. Debt Service is on track per City amortization schedules.

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Sewage Works Capital	Month	March
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Fund/Department Number	642	Date Updated	4/8/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	39,000	2,341	4,427	11,466	-	34,573	11%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	3,527,580	2,000,000	4,000,000	-	-	(472,420)	113%
Total Revenue	3,566,580	2,002,341	4,004,427	11,466	-	(437,847)	112%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	133,264	9,317	32,158	45,554	101,106	0	100%
Debt Service	-	-	-	-	-	-	0%
Capital	9,134,677	412,557	1,785,144	822,993	3,833,585	3,515,948	62%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	9,267,941	421,874	1,817,302	868,547	3,934,691	3,515,948	62%
Net	(5,701,361)	1,580,468	2,187,124	(857,081)	(3,934,691)	(3,953,795)	
Cash Balance			6,231,690	8,006,028			

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

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

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

Explain Significant Spending on Capital Projects Below:

Year to Date totals include WWTP Primary Clarifier rehab \$1,072,151; Sewer Dept. tandem axle dump trucks \$323,802; Manhole Rehab. work \$69,792, Sewer lining work \$235,834.

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Sewage Works Reserve Operations & Maint.	Month	March
Fund/Department Number	643	Date Updated	4/8/2014

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	15,000	1,702	3,346	4,058	-	11,654	22%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	223,715	-	129,964	200,296	-	93,751	58%
Total Revenue	238,715	1,702	133,310	204,353	-	105,405	56%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	15,000	1,702	3,346	4,058	-	11,654	22%
Total Expenditures	15,000	1,702	3,346	4,058	-	11,654	22%
Net	223,715	-	129,964	200,296	-	93,751	
Cash Balance			3,422,564	3,292,600			

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

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

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

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Sewer Bond 2007	Month	March
Fund/Department Number	647	Date Updated	4/8/2014

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	1	2	25	-	(2)	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	-	1	2	25	-	(2)	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	1,138	-	-	-	1,138	0	100%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	1,138	-	-	-	1,138	0	100%
Net	(1,138)	1	2	25	(1,138)	(2)	
Cash Balance			1,142	19,066			

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

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

Bond is almost fully spent. The small encumbrance that remains is expected to be liquidated this year.

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Sewage Sinking	Month	March
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Fund/Department Number	649	Date Updated	4/8/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	7,000	981	1,542	1,658	-	5,458	22%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	9,797,645	774,919	2,324,757	2,442,731	-	7,472,888	24%
Total Revenue	9,804,645	775,900	2,326,299	2,444,389	-	7,478,346	24%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	3,000	-	1,350	800	-	1,650	45%
Debt Service	9,799,031	-	-	-	-	9,799,031	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	9,802,031	-	1,350	800	-	9,800,681	0%
Net	2,614	775,900	2,324,949	2,443,589	-	(2,322,335)	
Cash Balance			3,107,756	3,279,634			

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

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

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

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Sewage Debt Service Reserve	Month	March
Fund/Department Number	653	Date Updated	4/8/2013

	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	-	-	-	10,572	-	-	0%
Total Revenue	-	-	-	10,572	-	-	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	-	-	-	10,572	-	-	-
Cash Balance			7,286,828	9,721,389			

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

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

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

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Sewer Bond 2010	Month	March
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Fund/Department Number	658	Date Updated	4/8/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	1	2	145	-	(2)	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	-	1	2	145	-	(2)	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	11,624	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	11,624	-	-	0%
Net	-	1	2	(11,480)	-	(2)	
Cash Balance			2,218	100,724			

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

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

The small balance in this fund should be used this year.

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Sewer Bond 2011	Month	March
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Fund/Department Number	659	Date Updated	4/8/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	25,000	3,709	7,553	12,734	-	17,447	30%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	25,000	3,709	7,553	12,734	-	17,447	30%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	705,491	300	300	91,730	5,191	700,000	1%
Debt Service	-	-	-	-	-	-	0%
Capital	12,892,995	144,534	685,771	1,298,703	4,907,224	7,300,000	43%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	13,598,486	144,834	686,071	1,390,433	4,912,415	8,000,000	41%
Net	(13,573,486)	(141,125)	(678,518)	(1,377,699)	(4,912,415)	(7,982,553)	
Cash Balance			7,169,981	8,788,811			

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

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

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

Explain Significant Spending on Capital Projects Below:

Bond funds have been used for Diamond Ave. Trunk Sewer, Phase II \$3.7 million, East Bank Sewer Sep, Phase II \$2.8 million, East Bank Sewer Sep, Phase III \$2.3 million, LaSalle School area Sewer Sep, \$1.7 million, East Bank Sewer Sep, Phase III \$545,000, Southwood Sewer Sep, \$229,000, Diamond Ave. Trunk Sewer, Phase III \$248,000, St. Joseph River CSO Stabilization \$171,000, and Wastewater Treatment Plant Digester Upgrade \$1,098,984.

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Sewer Bond 2012	Month	March
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Fund/Department Number	661	Date Updated	4/8/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	45,000	8,940	17,999	18,541	-	27,001	40%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	45,000	8,940	17,999	18,541	-	27,001	40%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	4,870,000	-	-	104,981	-	4,870,000	0%
Debt Service	-	-	-	-	-	-	0%
Capital	13,998,570	17,815	506,441	-	325,668	13,166,461	6%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	18,868,570	17,815	506,441	104,981	325,668	18,036,461	4%
Net	(18,823,570)	(8,875)	(488,442)	(86,440)	(325,668)	(18,009,460)	
Cash Balance			17,810,585	23,160,447			

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

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

This Bond closed in Dec 2012.

Explain Significant Spending on Capital Projects Below:

Projects funded from this Bond include: East Bank Sewer Separation-Phase 4 \$2.6 million, Diamond Ave. Sewer Separation-Phase 3, \$2.6 million, and Prairie Avenue Sewer Separation \$343,815.

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Sewer Bond 2013	Month	March
Fund/Department Number	663	Date Updated	4/8/2014

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	60,000	-	-	-	-	60,000	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	60,000	-	-	-	-	60,000	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	910,000	-	-	-	-	910,000	0%
Debt Service	-	-	-	-	-	-	0%
Capital	18,190,000	-	-	-	-	18,190,000	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	19,100,000	-	-	-	-	19,100,000	0%
Net	(19,040,000)	-	-	-	-	(19,040,000)	
Cash Balance							

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

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

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

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	2013A Cost of Issuance Fund	Month	March
Fund/Department Number	664	Date Updated	4/8/2014

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	2	4	-	-	(4)	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	-	2	4	-	-	(4)	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	-	2	4	-	-	(4)	
Cash Balance			4,470				

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

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

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

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	2014 Sewer Bond	Month	March
Fund/Department Number	665	Date Updated	4/8/2014

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	21,000,000	-	-	-	-	21,000,000	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	21,000,000	-	-	-	-	21,000,000	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	500,000	-	-	-	-	500,000	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	500,000	-	-	-	-	500,000	0%
Net	20,500,000	-	-	-	-	20,500,000	0%
Cash Balance	-	-	-	-	-	-	0%

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

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

This fund was set up in anticipation of a possible Sewer Bond issue sometime in 2014. No activity expected at this time.

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Century Center	Month	March
Fund/Department Number	670	Date Updated	4/18/2014

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	1,313,436	-	656,725	656,718	-	656,711	50%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	3,236,462	153,004	418,612	312,145	-	2,817,850	13%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	15,000	14,453	23,959	26,994	-	(8,959)	160%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	4,564,898	167,457	1,099,295	995,857	-	3,465,603	24%
Expenditures							
Personnel	2,450,875	158,488	516,662	415,680	-	1,934,213	21%
Supplies	476,400	32,339	87,988	12,334	-	388,412	18%
Services	1,222,594	132,885	461,116	219,769	-	761,478	38%
Debt Service	-	-	-	-	-	-	0%
Capital	415,029	-	-	-	-	415,029	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	4,564,898	323,712	1,065,766	647,783	-	3,499,132	23%
Net	-	(156,255)	33,530	348,073	-	(33,530)	
Cash Balance			979,361	1,347,055			

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

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

SMG has assumed management of Century Center effective 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:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Century Center Capital	Month	March
Fund/Department Number	671	Date Updated	4/18/2014

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	100,000	-	-	100,000	-	100,000	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	500	57	87	66	-	413	17%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	100,500	57	87	100,066	-	100,413	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	54,184	-	-	-	-	54,184	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	52,500	-	-	-	-	52,500	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	106,684	-	-	-	-	106,684	0%
Net	(6,184)	57	87	100,066	-	(6,271)	
Cash Balance			1,757,784	1,374,944			

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

Explain Significant Revenue, Expenditure and Staffing Changes/Variiances 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 2014 capital budget in this fund.

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Central Services	Month	March
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Fund/Department Number	222	Date Updated	4/11/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	7,796,184	656,754	1,992,049	1,838,499	-	5,804,135	26%
Interest Earnings	3,000	584	1,115	1,292	-	1,885	37%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	48,190	12,521	86,297	23,599	-	(38,107)	179%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	7,847,374	669,859	2,079,462	1,863,391	-	5,767,912	26%
Expenditures							
Personnel	2,828,264	196,169	678,260	678,678	715	2,149,289	24%
Supplies	177,649	60,650	7,865	13,327	115,459	54,325	69%
Services	4,852,122	430,987	1,283,741	1,155,639	2,422,096	1,146,285	76%
Debt Service	6,497	-	1,624	2,063	3,574	1,300	80%
Capital	172,000	-	-	24,817	-	172,000	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	8,036,532	687,806	1,971,490	1,874,524	2,541,843	3,523,199	56%
Net	(189,158)	(17,947)	107,972	(11,133)	(2,541,843)	2,244,713	
Cash Balance			1,629,057	1,066,034			

Staffing			
Full Time	42.00	39.00	39.00
Part-Time /Seasonal/Temporary	1.00	1.00	1.00
Total	43.00	40.00	40.00

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

The Central Services Division consists of six cost centers that provide a variety of services to other city departments, along with several local county, state and federal agencies. On the Revenue side we received another check for \$12,521 from Energizing Indiana. On the expense side, our dept services is at 80% because we encumbered the rental costs for the year. On the Services, monies were also encumbered for the utilities. On the supplies, this goes up and down, depending on vehicle repairs. In March we had 1,330 repairs. Year to Date repairs are 4,550.

Explain Significant Spending on Capital Projects Below:

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

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Liability Insurance	Month	March
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Fund/Department Number	226	Date Updated	4/14/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	2,859,690	241,463	711,777	747,144	-	2,147,913	25%
Interest Earnings	22,000	2,527	5,100	6,911	-	16,900	23%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	17,000	671	37,048	161	-	(20,048)	218%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	2,898,690	244,661	753,925	754,216	-	2,144,765	26%
Expenditures							
Personnel	189,417	13,767	46,795	44,814	-	142,622	25%
Supplies	21,143	501	3,203	3,105	-	17,940	15%
Services	2,676,640	197,354	755,472	455,112	60,584	1,860,585	30%
Debt Service	-	-	-	-	-	-	0%
Capital	10,000	-	-	853	-	10,000	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	2,897,200	211,622	805,469	503,885	60,584	2,031,147	30%
Net	1,490	33,040	(51,544)	250,332	(60,584)	113,618	
Cash Balance			5,136,111	5,495,744			

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

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

This fund handles operations relating to business insurance and claims: property, liability, workers compensation, etc. and the operation of the safety and risk department. We are slightly overbudget on expenses, due to two liability settlements, but we expect to finish the year within budget.

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Take Home Vehicle Police	Month	March
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Fund/Department Number	278	Date Updated	4/8/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	60,580	4,640	16,530	16,740	-	44,050	27%
Interest Earnings	2,000	234	460	523	-	1,540	23%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	60,580	4,533	16,423	16,740	-	44,157	27%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	123,160	9,407	33,413	34,003	-	89,747	27%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	60,580	-	-	-	-	60,580	0%
Services	20,000	-	-	-	-	20,000	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	80,580	-	-	-	-	80,580	0%
Net	42,580	9,407	33,413	34,003	-	9,167	
Cash Balance			486,366	425,809			

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

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

This fund charges police officers for liability insurance and gasoline costs for take home police vehicles. No expenditures for vehicle claims have been paid so far in 2014. The cash reserves in this fund have been increasing in recent years and are expected to increase during 2014. Claims have been minimal in this fund since it was created. This fund is classified as an Internal Service Fund for financial reporting. No liability claims were paid during 2013.

Explain Significant Spending on Capital Projects Below:

None

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Self-Funded Employee Benefits	Month	March
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Fund/Department Number	711	Date Updated	4/14/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	13,385,150	994,095	2,919,100	2,989,903	-	10,466,050	22%
Interest Earnings	32,000	3,126	6,087	9,856	-	25,913	19%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	1,300	11,182	11,199	90	-	(9,899)	861%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	13,418,450	1,008,404	2,936,386	2,999,849	-	10,482,064	22%
Expenditures							
Personnel	4,326	-	-	-	-	4,326	0%
Supplies	17,875	2,192	2,313	2,634	-	15,562	13%
Services	760,062	45,884	160,972	152,040	18,000	581,090	24%
Insurance	13,701,200	1,267,363	3,486,714	3,076,088	48,563	10,165,923	26%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	14,483,463	1,315,439	3,649,999	3,230,763	66,563	10,766,902	26%
Net	(1,065,013)	(307,035)	(713,613)	(230,914)	(66,563)	(284,837)	
Cash Balance			4,947,834	7,197,276			

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

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

This fund handles expenses relating to insurance and claims relating to employees: medical, dental, life, flex spending, etc. For the last several years expenses have significantly exceeded revenues (charges to City Departments and employees) so our cash balance has been eroding. We anticipate losing another \$1 million this year; in fact, we've already lost over \$700,000. This is not sustainable in the long-term and we need to address this situation. We are working with our insurance advisor about some options.

Explain Significant Spending on Capital Projects Below:

None

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Unemployment Compensation	Month	March
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Fund/Department Number	713	Date Updated	4/18/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	236,398	8,530	25,591	85,313	-	210,807	11%
Interest Earnings	500	128	256	110	-	244	51%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	236,898	8,658	25,847	85,423	-	211,051	11%
Expenditures							
Personnel	220,750	11,692	36,384	20,813	-	184,366	16%
Supplies	-	-	-	-	-	-	0%
Services	7,224	602	1,806	1,071	-	5,418	25%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	227,974	12,294	38,190	21,884	-	189,784	17%
Net	8,924	(3,635)	(12,344)	63,538	-	21,268	
Cash Balance			247,687	136,105			

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

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

This fund charges an allocation of 0.5% of payroll to most departments to cover the cost of unemployment claims paid. For the 2014 budget, the rate charged to departments has been reduced to 0.25% due to favorable claims history and increasing cash reserves. At December 31, 2013, claims paid on behalf of former Parks & Recreation department employees were \$31,307, or 11% of total claims paid. 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

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Firefighters Pension	Month	March
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Fund/Department Number	701	Date Updated	4/4/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	5,386,832	-	-	-	-	5,386,832	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	4,500	223	711	1,570	-	3,789	16%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	5,391,332	223	711	1,570	-	5,390,621	0%
Expenditures							
Personnel	5,869,495	448,602	1,354,153	1,372,199	-	4,515,342	23%
Supplies	200	-	-	-	-	200	0%
Services	4,750	85	240	345	-	4,510	5%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	5,874,445	448,687	1,354,393	1,372,544	-	4,520,052	23%
Net	(483,113)	(448,464)	(1,353,682)	(1,370,974)	-	870,569	
Cash Balance			(414,961)	(34,058)			

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

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

The Fire Pension fund receives State of Indiana pension relief payments in June and September to reimburse the City for actual pension costs paid and reported in the previous year.

Explain Significant Spending on Capital Projects Below:

No capital expenditures are purchased through this account.

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Police Pension	Month	March
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Fund/Department Number	702	Date Updated	4/7/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	6,300,000	-	-	-	-	6,300,000	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	6,000	539	1,414	2,798	-	4,586	24%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	4,000	-	-	1,031	-	4,000	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	6,310,000	539	1,414	3,829	-	6,308,586	0%
Expenditures							
Personnel	7,216,441	645,378	1,831,875	1,634,696	-	5,384,566	25%
Supplies	1,100	-	-	642	-	1,100	0%
Services	4,400	102	204	495	-	4,196	5%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	7,221,941	645,480	1,832,079	1,635,833	-	5,389,862	25%
Net	(911,941)	(644,941)	(1,830,665)	(1,632,004)	-	918,724	
Cash Balance			(122,007)	678,072			

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

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

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

Explain Significant Spending on Capital Projects Below:

No capital expenditures are paid from this fund.

2014 City of South Bend Monthly Financial Report

Fund/Department Name	City Cemetery	Month	March
Fund/Department Number	730	Date Updated	4/10/2014

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	250	18	37	54	-	213	15%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	250	18	37	54	-	213	15%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	10,595	-	-	-	10,595	-	100%
Debt Service	-	-	-	-	-	-	0%
Capital	10,000	-	-	-	-	10,000	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	20,595	-	-	-	10,595	10,000	51%
Net	(20,345)	18	37	54	(10,595)	(9,787)	
Cash Balance			36,971	41,166			

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

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

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

Explain Significant Spending on Capital Projects Below:

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

2014 City of South Bend Monthly Financial Report

Fund/Department Name	TIF Revenue - Airport	Month	March				
Fund/Department Number	324	Date Updated	4/10/2014				
	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	13,400,000	-	-	-	-	13,400,000	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	79,612	11,730	23,462	22,907	-	56,150	29%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	65,000	-	-	0%
Other Income	-	-	-	91,816	-	-	0%
Transfers In	5,000	517	1,031	277,291	-	3,969	21%
Total Revenue	13,484,612	12,247	24,493	457,014	-	13,460,119	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	5,966,297	669,660	1,059,598	539,855	1,529,620	3,377,079	43%
Debt Service	3,562,381	-	1,262,971	1,328,052	-	2,299,410	35%
Capital	17,758,015	3,916	5,109	2,164,240	45,030	17,707,876	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	27,286,693	673,576	2,327,678	4,032,147	1,574,650	23,384,365	14%
Net	(13,802,081)	(661,329)	(2,303,185)	(3,575,133)	(1,574,650)	(9,924,246)	
Cash Balance			22,716,945	14,646,240			

Staffing

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

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

2013 Revenue from one time payment from AJ Wright of \$2 M received in April along with Blackthorn debt service paid off in 2013 and reserve amount returned to this fund. While one can find usefulness in reviewing revenue trends in TIF funds from one year to the next, because projects change wildly from one year to the next, it is less meaningful to examine year to date expenditures against the prior year to date. Major projects carried out in 2013 were: Ignition Park Infrastructure; Data Realty; the SB Animal Shelter reconstruction; continued acquisition in Ignition Park South and East; purchase of Scientific Equipment in Ignition Park; acquisition in the LaSalle Square Area; the Renaissance District Phase I and the beginnings of Phase II; the beginnings of expenditures on the Studebaker/Oliver Project; and Bosch holding costs. In 2014, the major projects thus far approved are: Continuation of projects approved for 2013; and the addition of the Kolata contract.

Explain Significant Spending on Capital Projects Below:

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

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Tax Incremental Financing (TIF) - Downtown	Month	March
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Fund/Department Number	420	Date Updated	4/10/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	3,650,000	-	-	-	-	3,650,000	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	401,000	-	-	-	-	401,000	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	34,000	3,359	8,611	9,635	-	25,389	25%
Interest Earnings	49,645	782	8,729	16,701	-	40,916	18%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	277,691	10,772	57,707	92,787	-	219,984	21%
Transfers In	6,000	863	1,723	2,278	-	4,277	29%
Total Revenue	4,418,336	15,776	76,770	121,401	-	4,341,566	2%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	557,081	51,873	127,722	123,208	310,104	119,255	79%
Debt Service	2,972,966	-	1,239,010	958,542	-	1,733,956	42%
Capital	2,299,214	-	15,336	296,356	45,890	2,237,988	3%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	5,829,261	51,873	1,382,068	1,378,106	355,994	4,091,199	30%
Net	(1,410,925)	(36,097)	(1,305,298)	(1,256,705)	(355,994)	250,367	
Cash Balance			1,299,176	1,582,651			

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

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

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

Explain Significant Spending on Capital Projects Below:

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

2014 City of South Bend Monthly Financial Report

Fund/Department Name	TIF - West Washington	Month	March
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Fund/Department Number	422	Date Updated	4/10/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	420,000	-	-	-	-	420,000	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	2,000	305	588	556	-	1,412	29%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	422,000	305	588	556	-	421,412	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	10,319	-	319	447	-	10,000	3%
Debt Service	-	-	-	-	-	-	0%
Capital	647,215	-	-	89,811	8,300	638,915	1%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	657,534	-	319	90,258	8,300	648,915	1%
Net	(235,534)	305	269	(89,702)	(8,300)	(227,503)	
Cash Balance			613,231	362,026			

Staffing

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

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

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

Explain Significant Spending on Capital Projects Below:

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

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Redevelopment Retail & Leighton Plaza	Month	March
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Fund/Department Number	425	Date Updated	4/10/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	500	44	89	113	-	411	18%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	163,803	12,330	37,632	42,313	-	126,171	23%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	164,303	12,374	37,721	42,426	-	126,582	23%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	128,373	7,757	25,499	19,543	-	102,874	20%
Debt Service	-	-	-	-	-	-	0%
Capital	21,052	6,085	6,085	-	-	14,967	29%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	149,425	13,842	31,584	19,543	-	117,841	21%
Net	14,878	(1,468)	6,137	22,883	-	8,741	
Cash Balance			139,203	118,277			

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

Explain Significant Revenue, Expenditure and Staffing Changes/Variiances 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:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	TIF - Central Medical Service Area	Month	March
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Fund/Department Number	426	Date Updated	4/10/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	1,600,000	-	-	-	-	1,600,000	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	15,000	1,524	3,036	4,917	-	11,964	20%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,615,000	1,524	3,036	4,917	-	1,611,964	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	189,077	-	2,452	12,394	184,126	2,499	99%
Debt Service	-	-	-	-	-	-	0%
Capital	3,914,427	-	166,772	289,764	47,654	3,700,001	5%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	4,103,504	-	169,224	302,158	231,780	3,702,500	10%
Net	(2,488,504)	1,524	(166,188)	(297,241)	(231,780)	(2,090,536)	
Cash Balance			3,066,225	3,561,860			

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

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

TIF projects vary widely from year to year and expenditures will not necessarily have any trend from one year to the next. Major projects in 2013 were the continuation of: Memorial Campus Street Improvements; 400 Block N. Michigan Parking Lot; and Skyway Bridge/Building Improvements. Projects committed thus far in 2014: Completion of projects worked on in 2013 and 2-Way Streets.

Explain Significant Spending on Capital Projects Below:

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

2014 City of South Bend Monthly Financial Report

Fund/Department Name	TIF - Northeast Development	Month	March
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Fund/Department Number	429	Date Updated	4/10/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	820,000	-	-	-	-	820,000	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	7,000	1,497	2,950	2,906	-	4,050	42%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	827,000	1,497	2,950	2,906	-	824,050	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	26,117	-	617	31,165	5,500	20,000	23%
Debt Service	-	-	-	-	-	-	0%
Capital	2,780,000	-	-	-	-	2,780,000	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	2,806,117	-	617	31,165	5,500	2,800,000	0%
Net	(1,979,117)	1,497	2,333	(28,259)	(5,500)	(1,975,950)	
Cash Balance			3,011,124	2,191,364			

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

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

TIF projects vary widely from year to year and will not show much trend when reviewing expenditures with prior year. Major projects in 2013 were: Demolition in relation to AEP Easement; Hill Street Improvements and 5 points utility study. Commitments thus far in 2014 are: 5 points utility improvement/move and infrastructure; and completion of Hill Street Improvements. The Capital budget was increased by \$450,000 on 6 Mar 2014.

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	TIF - Southside Development #1	Month	March
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Fund/Department Number	430	Date Updated	4/10/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	2,500,000	-	-	-	-	2,500,000	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	15,000	1,669	3,317	7,021	-	11,683	22%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	1,100,000	-	-	-	-	1,100,000	0%
Total Revenue	3,615,000	1,669	3,317	7,021	-	3,611,683	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	241,384	8,645	94,631	189,261	127,402	19,351	92%
Debt Service	-	-	-	-	-	-	0%
Capital	6,246,573	160,760	165,021	103,597	430,826	5,650,726	10%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	6,487,957	169,405	259,652	292,858	558,228	5,670,077	13%
Net	(2,872,957)	(167,736)	(256,335)	(285,837)	(558,228)	(2,058,394)	
Cash Balance			3,183,313	5,108,940			

Staffing			
Full Time			
Part-Time /Seasonal/Temporary			
Total			

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

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

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	TIF - Southside Development #3	Month	March
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Fund/Department Number	432	Date Updated	4/10/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	15,000	3,012	6,051	7,104	-	8,949	40%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	15,000	3,012	6,051	7,104	-	8,949	40%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	656	-	656	1,157	-	-	100%
Debt Service	493,495	-	353,950	344,898	-	139,545	72%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	494,151	-	354,606	346,055	-	139,545	72%
Net	(479,151)	3,012	(348,555)	(338,951)	-	(130,596)	
Cash Balance			6,620,132	5,789,769			

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

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

The purpose of this fund is to payoff debt. We will not be requesting additional funds from the TIF. The first opportunity to pay off the bond will be February, 2017. The plan is to payoff the bond at that time along with the prepayment penalty.

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	TIF - Douglas Road	Month	March
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Fund/Department Number	435	Date Updated	4/10/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	320,000	-	-	-	-	320,000	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	750	147	278	190	-	472	37%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	320,750	147	278	190	-	320,472	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	4,360	-	160	257	4,200	-	100%
Debt Service	190,463	95,231	95,231	95,231	-	95,232	50%
Capital	205,000	-	-	-	-	205,000	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	399,823	95,231	95,391	95,488	4,200	300,232	25%
Net	(79,073)	(95,084)	(95,113)	(95,298)	(4,200)	20,240	
Cash Balance			199,487	65,627			

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

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

The Douglas Road TIF was established to develop the road and area near Brown Mackie College near the South Bend-Mishawaka border. The fund borrowed money from the City of Mishawaka (\$1,086,550) and Major Moves Fund 412 (\$1,000,000) to finance initial construction. The fund uses TIF tax revenue to repay the loans. At December 31, 2013, the amounts due Mishawaka and Major moves were \$343,532 and \$923,829, respectively.

Explain Significant Spending on Capital Projects Below:

Projects for 2014 include: the Douglas Road Turn Lane.

2014 City of South Bend Monthly Financial Report

Fund/Department Name	TIF - Northeast Residential	Month	March
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Fund/Department Number	436	Date Updated	4/10/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	2,500,000	-	-	-	-	2,500,000	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	10,000	502	1,666	4,065	-	8,334	17%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	2,510,000	502	1,666	4,065	-	2,508,334	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	6,396	-	-	1,329	-	6,396	0%
Debt Service	3,362,258	-	1,650,718	1,566,888	-	1,711,540	49%
Capital	214,574	-	214,573	-	-	1	100%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	3,583,228	-	1,865,291	1,568,217	-	1,717,937	52%
Net	(1,073,228)	502	(1,863,625)	(1,564,152)	-	790,397	
Cash Balance			690,454	1,937,159			

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

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

TI projects vary widely from year to year and expenditures will not necessarily have any trend from one year to the next. Major projects for 2014 include a City contribution to the 2nd Eddy Street Commons Ammendment. The \$214,573 Capital Expenditure was to Kite Realty Eddy St. Garage LLC and the budget was adjusted on 6 Mar to cover it.

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Redevelopment General	Month	March
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Fund/Department Number	433	Date Updated	4/10/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	10	22	41	-	(22)	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	-	10	22	41	-	(22)	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	20,000	4,140	10,212	-	-	9,788	51%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	20,000	4,140	10,212	-	-	9,788	51%
Net	(20,000)	(4,130)	(10,190)	41	-	(9,810)	
Cash Balance			15,558	31,484			

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

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

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

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Certified Technology Park	Month	March
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Fund/Department Number	439	Date Updated	4/10/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	1,450,000	-	-	1,446,074	-	1,450,000	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	3,000	1,833	3,657	2,207	-	(657)	122%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,453,000	1,833	3,657	1,448,281	-	1,449,343	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	3,600,000	-	-	-	-	3,600,000	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	3,600,000	-	-	-	-	3,600,000	0%
Net	(2,147,000)	1,833	3,657	1,448,281	-	(2,150,657)	
Cash Balance			3,686,252	2,264,643			

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

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

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

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Airport Urban Enterprise Zone	Month	March
Fund/Department Number	454	Date Updated	4/10/2014

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	1,500	187	374	492	-	1,126	25%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,500	187	374	492	-	1,126	25%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	1,500	187	374	492	-	1,126	
Cash Balance			376,745	375,574			

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:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Blackthorn Operations	Month	March
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Fund/Department Number	619	Date Updated	4/10/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	1,696,879	56,179	212,195	196,778	-	1,484,684	13%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	50,500	-	-	0%
Total Revenue	1,696,879	56,179	212,195	247,278	-	1,484,684	13%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	1,661,128	66,283	167,519	175,604	-	1,493,609	10%
Debt Service	-	-	-	207,879	-	-	0%
Capital	10,578	-	-	-	-	10,578	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	1,671,706	66,283	167,519	383,483	-	1,504,187	10%
Net	25,173	(10,104)	44,676	(136,205)	-	(19,503)	
Cash Balance			131,700	118,047			

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

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

Bond was Paid off in early 2013, so debt service expense in 2014 will be much under 2013. Course operations under outside contract with Billy Casper Golf so all expenses except capital are shown under Services to show consistently with Parking Garages and Redevelopment Retail.

Explain Significant Spending on Capital Projects Below:

Equipment payments

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Redevelopment Bond - Airport Taxable	Month	March
Fund/Department Number	315	Date Updated	4/10/2014

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	5,000	517	1,031	1,363	-	3,969	21%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	5,000	517	1,031	1,363	-	3,969	21%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	5,000	517	1,031	1,363	-	3,969	21%
Total Expenditures	5,000	517	1,031	1,363	-	3,969	21%
Net	-	-	-	-	-	-	-
Cash Balance			1,038,904	1,038,904			

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

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

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

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Coveleski Debt Service Reserve	Month	March
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Fund/Department Number	317	Date Updated	4/10/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	3,000	251	500	659	-	2,500	17%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	3,000	251	500	659	-	2,500	17%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	3,000	251	500	659	-	2,500	-
Cash Balance			503,972	502,406			

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

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

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

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Redevelopment Bond - Palais Royale	Month	March
Fund/Department Number	328	Date Updated	4/10/2014

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	6,000	863	1,723	2,278	-	4,277	29%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	6,000	863	1,723	2,278	-	4,277	29%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	6,000	863	1,723	2,278	-	4,277	29%
Total Expenditures	6,000	863	1,723	2,278	-	4,277	29%
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: