



Period Ending:

April 30, 2014

Issued By:

Administration/Finance

City of South Bend

Monthly Departmental Financial Report

Page	Contents
2 - 2	Narrative
3 - 8	Summaries
9 - 21	General Fund
22 - 54	Special Revenue Funds
55 - 67	Debt Service/Capital Project Funds
68 - 93	Enterprise Funds
94 - 98	Internal Service Funds
99 - 101	Trust Funds
102 - 118	Redevelopment Commission Funds

Distribution

Mayor
Deputy Mayor
Chief of Staff
Deputy Chief of Staff
South Bend Common Council
Controller
Deputy City Controller
City Finance Director
Financial Specialist Senior
Department Heads
Fiscal Officers

Pete Buttigieg
Mark Neal
Kathryn Roos
Brian Pawlowski

John Murphy
Jennifer Hockenhull
Rahman Johnson
Cecil Eastman

Narrative, April 2014

Description of Monthly Departmental Financial Report

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

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

Summary Trends & Observations

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 April 30, 2014, total revenue was \$58,240,551, 20% of estimated revenue. As of April, 2013 total revenue received was \$62,855,621 within the same funds. Excluding inter-fund transfers, YTD revenue is \$4.0 million less than at April 30, 2013, caused primarily by the one-time receipt of \$2.0 million from Bosch in April 2013.

As of April 30, 2014, total expenditures were \$91,120,858 and outstanding encumbrances were \$25,862,979, a total of \$116,983,837 which represents 31% of the amended expenditure budget. Encumbrances are either holdovers from previous years or obligations for the remainder of the year. If encumbrances were excluded, expenditures were 24% of the amended expenditure budget at the end of the period, which is lower than expectations after four months. Total expenditures were \$91,479,662 as of April 30, 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
April 30, 2014

Fund Control	Fund Type	Dept Name	Current Amended Budget	Current Month Actual	Current YTD Actual	Prior YTD Actual	Budget Balance	Percent of Budget
City Funds								
General Fund			55,453,616	965,302	4,252,906	8,677,291	51,200,710	8%
Special Revenue								
		102 Rainy Day	52,000	4,527	13,084	12,901	38,916	25%
		201 Parks & Recreation	10,980,407	312,807	666,284	753,106	10,314,123	6%
		202 Motor Vehicle Highway	9,106,300	1,840,889	2,927,153	4,033,755	6,179,147	32%
		203 Recreation Nonreverting	1,449,592	87,416	358,822	395,734	1,090,770	25%
		209 Studebaker-Oliver Reverting Grants	305,000	569	1,645	1,622	303,355	1%
		210 Economic Development State Grants	77,016	18,183	18,570	164,241	58,446	24%
		211 Community & Economic Development Admn.	2,278,246	480,582	968,432	1,049,571	1,309,814	43%
		212 Community & Economic Development	3,811,000	92,946	472,203	1,563,167	3,338,797	12%
		216 Police State Seizures	35,900	10,893	11,050	5,343	24,850	31%
		217 Gift, Donation, Bequest	7,290	50	21,238	1,555	-13,948	291%
		218 Police Curfew Violations	1,025	19	156	129	869	15%
		220 Law Enforcement Continuing Education	211,000	17,502	78,065	77,228	132,935	37%
		227 Loss Recovery	17,000	4,119	11,995	12,827	5,005	71%
		244 Emergency Phone System	215,000	0	215,000	0	0	100%
		249 Public Safety LOIT	6,391,029	532,647	2,129,624	2,189,415	4,261,405	33%
		251 Local Roads & Streets	1,088,000	123,983	395,787	365,433	692,213	36%
		252 Excess Welfare Distribution	0	1	2	2	-2	0%
		258 Human Rights Federal Grant	210,700	4,420	18,494	16,220	192,206	9%
		271 Eastrace Waterway	100	8	22	22	78	22%
		273 Morris PAC / Palais Royale Marketing	8,100	364	4,265	2,460	3,835	53%
		280 Police Block Grants	0	2	6	6	-6	0%
		281 Economic Develop. Commission-Revenue Bonds	0	14	41	41	-41	0%
		289 HAZMAT	10,000	8	24	16,729	9,976	0%
		291 Indiana River Rescue	45,200	8,453	20,550	32,668	24,650	45%
		292 Police Grants	0	0	66,717	0	-66,717	0%
		294 Regional Police Academy	22,000	694	18,021	18,720	3,979	82%
		295 COPS MORE Grant	41,600	819	3,631	4,057	37,969	9%
		299 Police Federal Drug Enforcement	77,000	5,387	5,633	61,476	71,367	7%
		404 County Option Income Tax	9,270,187	772,033	3,078,785	2,805,478	6,191,402	33%
		408 Economic Development Income Tax	9,346,481	738,531	3,314,591	3,164,938	6,031,890	35%
		410 Urban Development Action Grant	110	14	42	2,441	68	38%
		655 Project Releaf	431,700	36,904	146,485	144,626	285,215	34%
		705 Police K-9 Unit	2,000	1	1,003	4	997	50%
Special Revenue Total			55,490,983	5,094,784	14,967,419	16,895,912	40,523,564	27%
City Debt Service								
		313 Football Hall of Fame Debt Service	1,268,116	7,140	28,559	23,823	1,239,557	2%
City Debt Service Total			1,268,116	7,140	28,559	23,823	1,239,557	2%
Capital Project								
		288 Emergency Medical Services Capital Improv.	2,661,000	270,628	950,781	953,670	1,710,219	36%
		377 Professional Sports Development	678,228	354	215,753	247,103	462,475	32%
		401 Coveleski Stadium Capital	500	14	41	40	459	8%
		403 Zoo Endowment	2,900	26	74	73	2,826	3%
		405 Park Nonreverting Capital	195,700	518	8,709	9,559	186,991	4%
		406 Cumulative Capital Development	568,516	4,242	16,613	16,610	551,903	3%
		407 Cumulative Capital Improvement	434,150	0	84	85	434,066	0%
		412 Major Moves Construction	581,798	3,768	238,522	249,211	343,276	41%
		416 Morris Performing Arts Center Capital	101,500	8,838	38,266	21,405	63,234	38%
		434 Community Revitalization Enhancement District	651,000	24	105	253	650,895	0%
		450 Palais Royale Historic Preservation	16,125	413	2,723	2,915	13,402	17%
		677 Football Hall of Fame Capital	2,500	338	988	1,078	1,512	40%
Capital Project Total			5,893,917	289,163	1,472,659	1,502,002	4,421,258	25%
Enterprise								
		600 Consolidated Building Fund	3,812,560	680,986	1,520,006	317,168	2,292,554	40%
		601 Parking Garages	1,040,400	78,772	398,219	308,545	642,181	38%
		610 Solid Waste Operations	5,257,701	515,676	1,708,886	1,622,502	3,548,815	33%
		611 Solid Waste Capital	736,202	45,019	355,523	514,401	380,679	48%

City of South Bend
Monthly Department Financial Report
REVENUE SUMMARY
April 30, 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	1,108,809	4,421,758	4,351,927	10,289,575	30%
		622 Water Works Capital	10,000	1,853	5,358	6,221	4,642	54%
		623 Water Works Bond Capital	5,000	313	1,143	8,523	3,857	23%
		624 Water Works Customer Deposit	6,000	768	2,212	2,080	3,788	37%
		625 Water Works Sinking	2,057,224	171,050	683,870	683,995	1,373,354	33%
		626 Water Works Bond Reserve	90,073	9,383	36,612	103,552	53,461	41%
		629 Water Works Reserve Operations & Maintenance	70,312	1,094	56,629	48,308	13,683	81%
		640 Sewer Repair Insurance	549,200	50,116	193,269	182,789	355,931	35%
		641 Sewage Works Operations	34,553,188	2,783,015	10,756,352	10,130,318	23,796,836	31%
		642 Sewage Works Capital	3,566,580	3,149	4,007,576	12,991	-440,996	112%
		643 Sewage Works Reserve Operations & Maint.	238,715	1,797	135,106	204,973	103,609	57%
		645 2006 Sewer Bond	0	0	0	0	0	0%
		647 Sewer Bond 2007	0	0	0	29	0	0%
		649 Sewage Sinking	9,804,645	776,314	3,102,613	3,259,234	6,702,032	32%
		651 2007B Sewer Bond	0	0	0	57	0	0%
		653 Sewage Debt Service Reserve	0	0	0	14,096	0	0%
		658 Sewer Bond 2010	0	1	4	165	-4	0%
		659 Sewer Bond 2011	25,000	3,771	11,323	14,403	13,677	45%
		661 Sewer Bond 2012	45,000	9,354	27,353	22,929	17,647	61%
		663 Sewer Bond 2013	60,000	0	0	0	60,000	0%
		664 2013A Cost of Issuance Fund	0	2	7	85,740	-7	0%
		665 2014 Sewer Bond	21,000,000	0	0	0	21,000,000	0%
		670 Century Center	4,564,898	108,952	1,208,247	1,112,529	3,356,651	26%
		671 Century Center Capital	100,500	29	116	100,089	100,384	0%
		Enterprise Total	102,304,531	6,350,221	28,632,182	23,107,563	73,672,349	28%
		Internal Service						
		222 Central Services	7,847,374	637,842	2,717,304	2,575,827	5,130,070	35%
		226 Liability Insurance	2,898,690	240,954	994,880	1,004,429	1,903,810	34%
		278 Take Home Vehicle Police	123,160	9,652	43,066	43,583	80,094	35%
		711 Self-Funded Employee Benefits	13,418,450	1,356,220	4,292,605	4,005,385	9,125,845	32%
		713 Unemployment Compensation	236,898	8,661	34,508	113,885	202,390	15%
		Internal Service Total	24,524,572	2,253,329	8,082,363	7,743,109	16,442,209	33%
		Trust & Agency						
		701 Firefighters Pension	5,391,332	0	711	1,636	5,390,621	0%
		702 Police Pension	6,310,000	218	1,632	4,123	6,308,368	0%
		703 Police/Fire 1977 Pension	0	0	0	0	0	0%
		730 City Cemetery	250	19	56	62	194	22%
		Trust & Agency Total	11,701,582	237	2,399	5,821	11,699,183	0%
		City Funds Total	256,637,317	14,960,176	57,438,486	57,955,520	199,198,831	22%
		Redevelopment Commission Controlled Funds						
		Tax Increment Financing						
		324 TIF Revenue - Airport	13,484,612	12,594	37,088	2,606,047	13,447,524	0%
		420 Tax Incremental Financing (TIF) - Downtown	4,418,336	254,752	331,521	354,955	4,086,815	8%
		422 TIF - West Washington	422,000	322	909	625	421,091	0%
		425 Redevelopment Retail & Leighton Plaza	164,303	18,353	56,073	57,511	108,230	34%
		426 TIF - Central Medical Service Area	1,615,000	1,609	4,645	5,593	1,610,355	0%
		429 TIF - Northeast Development	827,000	1,580	4,530	3,321	822,470	1%
		430 TIF - Southside Development #1	3,615,000	1,721	5,038	7,990	3,609,962	0%
		435 TIF - Douglas Road	320,750	143	421	202	320,329	0%
		436 TIF - Northeast Residential	2,510,000	362	2,028	4,432	2,507,972	0%
		Tax Increment Financing Total	27,377,001	291,436	442,253	3,040,676	26,934,748	2%
		Redevelopment						
		433 Redevelopment General	0	10	31	47	-31	0%
		439 Certified Technology Park	1,453,000	1,934	5,591	1,448,710	1,447,409	0%
		454 Airport Urban Enterprise Zone	1,500	198	571	563	929	38%
		619 Blackthorn Operations	1,696,879	127,218	339,413	396,626	1,357,466	20%
		Redevelopment Total	3,151,379	129,360	345,606	1,845,946	2,805,773	11%
		Debt Service						
		315 Redevelopment Bond - Airport Taxable	5,000	545	1,577	1,560	3,423	32%

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

Fund Control	Fund Type	Dept Name	Current Amended Budget	Current Month Actual	Current YTD Actual	Prior YTD Actual	Budget Balance	Percent of Budget
Redeve	Debt S	317 Coveleski Debt Service Reserve	3,000	264	764	754	2,236	25%
		319 Blackthorn Redev Bond	0	0	0	464	0	0%
		328 Redevelopment Bond - Palais Royale	6,000	911	2,634	2,607	3,366	44%
		432 TIF - Southside Development #3	15,000	3,180	9,231	8,095	5,769	62%
		Debt Service Total	29,000	4,900	14,206	13,480	14,794	49%
Redevelopment Commission Controlled Funds Total			30,557,380	425,696	802,065	4,900,102	29,755,315	3%
Grand Total			287,194,697	15,385,872	58,240,551	62,855,621	228,954,146	20%

City of South Bend
Monthly Department Financial Report
EXPENDITURE SUMMARY
April 30, 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	54,407	232,958	208,588	726	478,027	33%
		101-0104 311 Call Center	488,908	38,185	147,412	76,864	6,288	335,208	31%
		101-0201 City Clerk	394,608	25,023	107,988	109,604	19,478	267,142	32%
		101-0301 Common Council	472,598	28,970	101,598	148,706	0	371,000	21%
		101-0401 Administration & Finance	2,091,944	191,183	652,810	598,379	55,943	1,383,191	34%
		101-0404 Morris Performing Arts Center	1,063,527	79,972	341,075	323,876	41,514	680,938	36%
		101-0405 Palais Royale	523,710	35,103	146,636	129,436	34,914	342,160	35%
		101-0501 Legal Department	1,025,635	83,836	344,136	260,132	10,053	671,446	35%
		101-0600 Energy Office 2013	0	0	0	54,256	0	0	0%
		101-0602 Engineering	1,126,302	132,468	363,356	437,263	13,725	749,221	33%
		101-0607 Traffic & Lighting 2013	0	0	0	100,576	0	0	0%
		101-0801 Police Department	24,725,204	1,829,956	7,919,005	7,431,140	303,243	16,502,956	33%
		101-0802 Communications Center	2,236,486	159,048	654,878	671,693	0	1,581,608	29%
		101-0805 Police LOIT 2013	0	0	0	1,298,860	0	0	0%
		101-0901 Fire Department	21,049,415	1,805,197	7,007,178	6,661,236	344,783	13,697,454	35%
		101-0905 Fire LOIT 2013	0	0	0	961,639	0	0	0%
		101-1008 Human Rights	367,262	26,765	109,360	108,292	12,282	245,620	33%
		101-1201 Code 2013	5,225	-1,129	851	518,402	2,772	1,602	69%
		101-1203 Code Hearing 2013	0	0	0	8,478	0	0	0%
		101-1204 Junk Vehicle 2013	0	0	0	22,882	0	0	0%
		101-1205 Unsafe Building 2013	0	0	0	10,970	0	0	0%
		101-1207 Animal Control 2013	2,254	-312	300	187,861	1,547	407	82%
		General Fund Total	56,284,789	4,488,672	18,129,540	20,329,133	847,269	37,307,980	34%
Special Revenue									
		102 Rainy Day	0	0	0	0	0	0	0%
		201 Parks & Recreation	12,600,878	811,192	3,810,085	3,786,244	526,290	8,264,503	34%
		202 Motor Vehicle Highway	9,708,648	624,969	3,069,286	2,243,975	186,176	6,453,186	34%
		203 Recreation Nonreverting	1,479,064	59,083	229,849	221,165	138,026	1,111,189	25%
		209 Studebaker-Oliver Reverting Grants	1,385,000	0	0	0	0	1,385,000	0%
		210 Economic Development State Grants	117,886	0	18,003	73,149	0	99,883	15%
		211 Community & Economic Development Admn.	2,404,884	174,007	753,786	743,393	23,440	1,627,658	32%
		212 Community & Economic Development	6,910,783	203,768	561,115	1,723,402	3,038,665	3,311,003	52%
		216 Police State Seizures	40,000	0	0	10,500	0	40,000	0%
		217 Gift, Donation, Bequest	51,010	0	0	0	15,047	35,963	29%
		218 Police Curfew Violations	1,000	0	0	0	0	1,000	0%
		220 Law Enforcement Continuing Education	294,802	3,629	58,396	170,307	8,639	227,767	23%
		227 Loss Recovery	5,615,805	81,844	295,745	26,913	738,028	4,582,032	18%
		244 Emergency Phone System	215,000	18,603	78,992	0	0	136,008	37%
		249 Public Safety LOIT	7,214,658	593,832	2,434,064	3,569,062	0	4,780,594	34%
		251 Local Roads & Streets	1,124,520	0	43,282	302,925	62,857	1,018,381	9%
		252 Excess Welfare Distribution	1,146	0	0	0	0	1,146	0%
		258 Human Rights Federal Grant	224,001	11,474	51,762	55,923	16,085	156,154	30%
		271 Eastrace Waterway	10,346	2,045	2,045	0	7,743	558	95%
		273 Morris PAC / Palais Royale Marketing	8,100	2,453	7,063	4,049	886	151	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	105	0	10,000	0%
		291 Indiana River Rescue	52,300	58	1,540	36,945	0	50,760	3%
		292 Police Grants	228,060	0	138,059	0	0	90,001	61%
		294 Regional Police Academy	23,750	3,967	4,631	10,786	0	19,119	19%
		295 COPS MORE Grant	141,600	1,418	4,262	5,529	949	136,389	4%
		299 Police Federal Drug Enforcement	151,499	29,849	36,419	96,103	7,622	107,458	29%
		404 County Option Income Tax	10,193,285	943,423	3,388,955	4,188,417	457,183	6,347,147	38%
		408 Economic Development Income Tax	10,014,984	2,057,472	4,707,905	3,665,481	372,084	4,934,995	51%
		410 Urban Development Action Grant	0	0	0	0	0	0	0%
		655 Project Releaf	430,114	26,854	46,827	260,715	0	383,287	11%
		705 Police K-9 Unit	2,000	0	0	0	0	2,000	0%
		Special Revenue Total	70,655,123	5,649,940	19,742,071	21,195,087	5,599,719	45,313,333	36%
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
April 30, 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	943,899	2,033,188	1,583,220	877,374	2,491,653	54%
		377 Professional Sports Development	865,746	100,000	483,673	488,348	0	382,073	56%
		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	14,077	130,852	52,931	29,175	45,190	78%
		406 Cumulative Capital Development	722,935	0	169,196	56,714	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	98,190	312,319	249,812	1,011,410	4,499,999	23%
		416 Morris Performing Arts Center Capital	53,200	0	2,911	9,497	11,120	39,169	26%
		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	17,448	37,731	13,508	8,908	141,928	25%
		Capital Project Total	14,290,861	1,173,614	3,376,096	2,675,879	1,937,987	8,976,778	37%
Enterprise									
		600 Consolidated Building Fund	3,798,909	304,787	939,470	330,881	547,614	2,311,825	39%
		601 Parking Garages	797,808	160,258	335,171	402,217	77,900	336,737	52%
		610 Solid Waste Operations	5,439,463	436,201	2,000,378	2,055,072	659,492	2,779,593	49%
		611 Solid Waste Capital	896,070	83,600	473,273	279,248	49,643	373,154	58%
		620 Water Works Operations	14,842,004	1,196,154	4,562,429	4,211,493	712,575	9,566,999	36%
		622 Water Works Capital	978,258	0	3,600	16,954	21,158	953,500	3%
		623 Water Works Bond Capital	811,011	191,283	408,790	904,170	211,687	190,534	77%
		624 Water Works Customer Deposit	6,000	768	2,212	2,120	0	3,788	37%
		625 Water Works Sinking	2,057,224	240	630	1,333	0	2,056,594	0%
		626 Water Works Bond Reserve	0	0	0	0	0	0	0%
		629 Water Works Reserve Operations & Maintenance	8,500	1,094	3,122	3,007	0	5,378	37%
		640 Sewer Repair Insurance	549,978	22,790	94,176	115,015	0	455,802	17%
		641 Sewage Works Operations	35,556,194	2,316,905	13,389,313	9,749,405	2,108,071	20,058,810	44%
		642 Sewage Works Capital	9,267,941	311,133	2,128,435	919,442	3,619,136	3,520,369	62%
		643 Sewage Works Reserve Operations & Maint.	15,000	1,797	5,142	4,677	0	9,858	34%
		647 Sewer Bond 2007	1,138	0	0	13,616	1,138	0	100%
		649 Sewage Sinking	9,802,031	750	2,100	1,081,695	0	9,799,931	0%
		653 Sewage Debt Service Reserve	0	0	0	2,434,563	0	0	0%
		658 Sewer Bond 2010	0	0	0	75,275	0	0	0%
		659 Sewer Bond 2011	13,598,486	676,437	1,362,507	1,504,252	4,266,193	7,969,785	41%
		661 Sewer Bond 2012	18,868,570	575	507,016	105,187	325,668	18,035,886	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	278,861	1,344,626	866,579	0	3,220,272	29%
		671 Century Center Capital	106,684	0	0	0	0	106,684	0%
		Enterprise Total	141,566,167	5,983,631	27,562,391	25,076,200	12,600,275	101,355,500	28%
Internal Service									
		222 Central Services	8,036,532	592,769	2,564,258	2,552,112	2,134,950	3,337,324	58%
		226 Liability Insurance	2,897,200	95,856	901,325	761,235	60,584	1,935,291	33%
		278 Take Home Vehicle Police	80,580	0	0	0	0	80,580	0%
		711 Self-Funded Employee Benefits	14,483,463	1,462,755	5,112,753	4,111,516	65,533	9,305,177	36%
		713 Unemployment Compensation	227,974	13,584	51,774	27,549	0	176,200	23%
		Internal Service Total	25,725,749	2,164,962	8,630,111	7,452,411	2,261,067	14,834,572	42%
Trust & Agency									
		701 Firefighters Pension	5,874,445	456,878	1,811,271	1,852,237	0	4,063,174	31%
		702 Police Pension	7,221,941	553,882	2,385,960	2,176,227	0	4,835,981	33%
		730 City Cemetery	20,595	0	0	0	10,595	10,000	51%
		Trust & Agency Total	13,116,981	1,010,760	4,197,231	4,028,464	10,595	8,909,155	32%
City Funds Total			322,907,786	20,471,579	82,271,940	81,390,675	23,256,912	217,330,934	33%
Redevelopment Commission Controlled Funds									
Tax Increment Financing									
		324 TIF Revenue - Airport	27,286,693	192,333	2,520,010	4,908,775	1,499,960	23,266,723	15%
		420 Tax Incremental Financing (TIF) - Downtown	5,829,261	339,598	1,721,666	1,615,901	315,982	3,791,613	35%
		422 TIF - West Washington	657,534	0	319	90,258	8,300	648,915	1%

City of South Bend
Monthly Department Financial Report
EXPENDITURE SUMMARY
April 30, 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 Incom	425 Redevelopment Retail & Leighton Plaza	149,425	7,161	38,745	27,849	0	110,680	26%
		426 TIF - Central Medical Service Area	4,103,504	1,532,233	1,701,457	474,015	231,780	2,170,267	47%
		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	27,289	286,941	450,944	540,345	5,660,671	13%
		435 TIF - Douglas Road	399,823	0	95,391	95,488	4,200	300,232	25%
		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	2,098,614	8,230,437	9,262,612	2,606,067	40,467,038	21%
		Redevelopment							
		433 Redevelopment General	20,000	5,491	15,703	470	0	4,297	79%
		439 Certified Technology Park	3,600,000	0	0	0	0	3,600,000	0%
		454 Airport Urban Enterprise Zone	0	0	0	0	0	0	0%
		619 Blackthorn Operations	1,671,706	76,441	243,961	475,683	0	1,427,745	15%
		Redevelopment Total	5,291,706	81,932	259,664	476,153	0	5,032,042	5%
		Debt Service							
		315 Redevelopment Bond - Airport Taxable	5,000	545	1,577	1,560	0	3,423	32%
		317 Coveleski Debt Service Reserve	0	0	0	0	0	0	0%
		328 Redevelopment Bond - Palais Royale	6,000	911	2,634	2,607	0	3,366	44%
		432 TIF - Southside Development #3	494,151	0	354,606	346,055	0	139,545	72%
		Debt Service Total	505,151	1,456	358,817	350,222	0	146,334	71%
Redevelopment Commission Controlled Funds Total			57,100,399	2,182,002	8,848,918	10,088,987	2,606,067	45,645,414	20%
Grand Total			380,008,185	22,653,581	91,120,858	91,479,662	25,862,979	262,976,348	31%

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Mayor's Office	Month	April
-----------------------------	----------------	--------------	-------

Fund/Department Number	101-0101	Date Updated	5/13/2014
-------------------------------	----------	---------------------	-----------

	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	711,111	54,131	232,269	207,872	-	478,842	33%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	27	440	681	-	(440)	0%
Other Income	600	249	249	35	-	351	42%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	711,711	54,407	232,958	208,588	-	478,753	33%
Expenditures							
Personnel	632,608	47,872	202,931	161,608	-	429,677	32%
Supplies	19,889	2,751	7,719	16,657	189	11,982	40%
Services	57,015	3,234	21,062	30,324	537	35,415	38%
Debt Service	2,199	550	1,246	-	-	953	57%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	711,711	54,407	232,958	208,588	726	478,027	33%
Net	-	-	-	-	(726)	726	
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	April
-----------------------------	-----------------	--------------	-------

Fund/Department Number	101-0104	Date Updated	5/13/2014
-------------------------------	----------	---------------------	-----------

	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	8,831	-	(26,509)	76,864	-	35,340	-300%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	480,077	38,185	173,921	-	-	306,156	36%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	488,908	38,185	147,412	76,864	-	341,496	30%
Expenditures							
Personnel	422,705	31,008	127,412	75,344	-	295,294	30%
Supplies	24,771	2,661	11,978	1,275	2,012	10,782	56%
Services	41,432	4,516	8,023	245	4,276	29,133	30%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	488,908	38,185	147,412	76,864	6,288	335,208	31%
Net	-	-	-	-	(6,288)	6,288	
Cash Balance			-	-			

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

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

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	April
-----------------------------	------------	--------------	-------

Fund/Department Number	101-0201	Date Updated	5/13/2014
-------------------------------	----------	---------------------	-----------

	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	394,608	25,023	107,988	109,604	-	286,620	27%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	394,608	25,023	107,988	109,604	-	286,620	27%
Expenditures							
Personnel	312,763	22,281	95,315	92,460	-	217,448	30%
Supplies	8,062	655	2,946	868	2,291	2,824	65%
Services	60,383	2,086	9,726	16,276	17,187	33,470	45%
Debt Service	-	-	-	-	-	-	0%
Capital	13,400	-	-	-	-	13,400	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	394,608	25,023	107,988	109,604	19,478	267,142	32%
Net	-	-	-	-	(19,478)	19,478	
Cash Balance			-	-			

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

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

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	April
-----------------------------	----------------	--------------	-------

Fund/Department Number	101-0301	Date Updated	5/13/2014
-------------------------------	----------	---------------------	-----------

	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	28,970	101,503	145,548	-	362,795	22%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	8,300	-	95	3,158	-	8,205	1%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	472,598	28,970	101,598	148,706	-	371,000	21%
Expenditures							
Personnel	297,929	16,129	68,464	62,148	-	229,465	23%
Supplies	7,285	24	210	3,828	-	7,075	3%
Services	149,884	12,817	32,924	76,441	-	116,960	22%
Debt Service	-	-	-	-	-	-	0%
Capital	17,500	-	-	6,289	-	17,500	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	472,598	28,970	101,598	148,706	-	371,000	21%

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	April
-----------------------------	--------------------------	--------------	-------

Fund/Department Number	101-0401	Date Updated	5/14/2014
-------------------------------	----------	---------------------	-----------

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes/Non-Dept Revenue	2,011,894	191,183	652,810	597,982	-	1,359,084	32%
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	-	-	397	-	80,050	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	2,091,944	191,183	652,810	598,379	-	1,439,134	31%
Expenditures							
Personnel	1,869,551	131,339	552,644	495,920	-	1,316,907	30%
Supplies	36,140	6,714	11,843	7,306	4,234	20,063	44%
Services	182,753	52,487	87,037	95,153	49,780	45,936	75%
Debt Service	3,500	643	1,286	-	1,928	286	92%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	2,091,944	191,183	652,810	598,379	55,943	1,383,191	34%
Net	-	-	-	-	(55,943)	55,943	
Cash Balance			-	-			

Staffing			
Full Time	23.00	22.00	22.00
Part-Time /Seasonal/Temporary	2.00	4.00	4.00
Total	25.00	26.00	26.00

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

Added 3.2 positions in 2014. 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 began in April, 2014. Additional training costs are being incurred during 2014 for new and existing staff members.

Explain Significant Spending on Capital Projects Below:

None

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Morris Performing Arts Center	Month	April
-----------------------------	-------------------------------	--------------	-------

Fund/Department Number	101-0404	Date Updated	5/9/2014
-------------------------------	----------	---------------------	----------

	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/Non-Dept Revenue	181,527	12,251	27,533	69,844	-	153,994	15%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	876,000	66,788	310,390	252,321	-	565,610	35%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	6,000	933	3,152	1,711	-	2,848	53%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,063,527	79,972	341,075	323,876	-	722,452	32%
Expenditures							
Personnel	711,096	55,326	229,668	219,029	3,256	478,172	33%
Supplies	32,657	1,845	6,794	6,245	10,855	15,009	54%
Services	319,774	22,801	104,613	98,602	27,403	187,757	41%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	1,063,527	79,972	341,075	323,876	41,514	680,938	36%
Net	-	-	-	-	(41,514)	41,514	
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	April
-----------------------------	---------------	--------------	-------

Fund/Department Number	101-0405	Date Updated	5/10/2014
-------------------------------	----------	---------------------	-----------

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes/Non-Dept Revenue	213,729	27,036	94,443	67,797	-	84,372	44%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	291,981	7,144	48,828	57,785	-	243,153	17%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	18,000	923	3,364	3,854	-	14,636	19%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	523,710	35,103	146,636	129,436	-	342,160	28%
Expenditures							
Personnel	251,265	18,778	78,244	68,890	1,224	171,797	32%
Supplies	31,629	457	2,422	5,581	4,222	24,986	21%
Services	225,816	15,868	65,969	54,965	29,468	130,378	42%
Debt Service	-	-	-	-	-	-	0%
Capital	15,000	-	-	-	-	15,000	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	523,710	35,103	146,636	129,436	34,914	342,160	35%
Net	-	-	-	-	(34,914)	-	
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	April
-----------------------------	------------------	--------------	-------

Fund/Department Number	101-0501	Date Updated	5/13/2014
-------------------------------	----------	---------------------	-----------

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes/Non-Dept Revenue	953,285	83,294	342,527	259,376	-	610,758	36%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	2,000	532	1,581	514	-	419	79%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	70,350	10	28	243	-	70,322	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,025,635	83,836	344,136	260,132	-	681,499	34%
Expenditures							
Personnel	977,419	78,504	329,391	231,988	-	648,028	34%
Supplies	5,083	1,962	3,115	2,328	1,912	57	99%
Services	39,933	3,370	11,312	19,799	7,189	21,432	46%
Debt Service	3,200	-	318	-	953	1,929	40%
Capital	-	-	-	6,016	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	1,025,635	83,836	344,136	260,132	10,053	671,446	35%
Net	-	-	-	-	(10,053)	10,053	
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 was fully staffed in April 2014. 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	April
----------------------	-------------	-------	-------

Fund/Department Number	101-0602	Date Updated	5/13/2014
------------------------	----------	--------------	-----------

	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	132,468	363,241	392,139	-	756,961	32%
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	132,468	363,356	437,263	-	762,946	32%
Expenditures							
Personnel	610,675	42,741	187,023	222,359	-	423,652	31%
Supplies	18,929	5,880	10,122	6,111	637	8,170	57%
Services	488,306	83,847	163,009	208,792	9,819	315,478	35%
Debt Service	8,392	-	3,202	-	3,269	1,921	77%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	1,126,302	132,468	363,356	437,263	13,725	749,221	33%
Net	-	-	-	-	(13,725)	13,725	
Cash Balance			-	-			

Staffing			
Full Time	6.90	6.90	6.90
Part-Time /Seasonal/Temporary	1.81	1.78	1.78
Total	8.71	8.68	8.68

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	Police Department	Month	April
-----------------------------	-------------------	--------------	-------

Fund/Department Number	101-0801	Date Updated	5/13/2014
-------------------------------	----------	---------------------	-----------

	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	24,387,504	1,822,742	7,833,487	7,304,665	-	16,554,017	32%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	329,200	6,652	84,382	116,616	-	244,818	26%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	8,500	562	1,136	9,859	-	7,364	13%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	24,725,204	1,829,956	7,919,005	7,431,140	-	16,806,199	32%
Expenditures							
Personnel	20,430,704	1,513,285	6,590,047	6,457,935	-	13,840,657	32%
Supplies	754,999	41,825	365,110	131,943	93,982	295,907	61%
Services	3,219,191	226,524	881,985	797,264	209,261	2,127,945	34%
Debt Service	15,152	15,743	16,705	15,602	-	(1,553)	110%
Capital	305,158	32,579	65,158	28,396	-	240,000	21%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	24,725,204	1,829,956	7,919,005	7,431,140	303,243	16,502,956	33%
Net	-	-	-	-	(303,243)	303,243	
Cash Balance							

Staffing			
Full Time	253.00	236.00	236.00
Part-Time /Seasonal/Temporary	57.00	26.00	26.00
Total	310.00	262.00	262.00

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, 61% 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. The year to date capital expenditure was the cost of the video software for the interview room.

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Communications Center	Month	April
-----------------------------	-----------------------	--------------	-------

Fund/Department Number	101-0802	Date Updated	5/13/2014
-------------------------------	----------	---------------------	-----------

	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	2,236,486	159,048	654,878	671,693	-	1,581,608	29%
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	159,048	654,878	671,693	-	1,581,608	29%
Expenditures							
Personnel	2,210,667	158,401	652,230	664,585	-	1,558,437	30%
Supplies	4,029	-	60	-	-	3,969	1%
Services	21,790	647	2,588	7,108	-	19,202	12%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	2,236,486	159,048	654,878	671,693	-	1,581,608	29%

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 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	April
-----------------------------	-----------------	--------------	-------

Fund/Department Number	101-0901	Date Updated	5/13/2014
-------------------------------	----------	---------------------	-----------

	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	19,433,415	1,767,764	6,825,467	5,893,353	-	12,607,948	35%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	155,000	-	-	-	-	155,000	0%
Charges for Services	455,000	37,433	181,252	236,624	-	273,748	40%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	6,000	-	459	31,259	-	5,541	8%
Transfers In	1,000,000	-	-	500,000	-	1,000,000	0%
Total Revenue	21,049,415	1,805,197	7,007,178	6,661,236	-	14,042,237	33%
Expenditures							
Personnel	18,806,414	1,568,247	6,334,789	6,085,310	127,583	12,344,042	34%
Supplies	602,477	21,149	107,567	129,489	116,953	377,957	37%
Services	1,640,524	215,801	564,822	446,437	100,247	975,455	41%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	21,049,415	1,805,197	7,007,178	6,661,236	344,783	13,697,454	35%
Net	-	-	-	-	(344,783)	344,783	
Cash Balance			-	-			

Staffing			
Full Time	219.00	206.00	206.00
Part-Time /Seasonal/Temporary	1.00	1.00	1.00
Total	220.00	207.00	207.00

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 firefighters are paid directly through the Public Safety LOIT leaving this account the balance of 219 firefighters. We had two unplanned retirements in April and one planned. We hold a lengthy recruitment process every 2 years and hire individuals in groups of 6-10 as needed while that list is in effect. We also employ civilian administrative staff that handle payroll, purchasing and billing for our ambulance service.

Explain Significant Spending on Capital Projects Below:

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

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Human Rights	Month	April
-----------------------------	--------------	--------------	-------

Fund/Department Number	101-1008	Date Updated	5/10/2014
-------------------------------	----------	---------------------	-----------

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes/Non-Dept Revenue	367,262	26,765	109,360	108,050	-	257,902	30%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	242	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	367,262	26,765	109,360	108,292	-	257,902	30%
Expenditures							
Personnel	272,252	21,739	90,228	83,321	-	182,024	33%
Supplies	2,394	85	593	927	16	1,786	25%
Services	78,426	4,941	18,539	24,044	12,267	47,621	39%
Debt Service	-	-	-	-	-	-	0%
Capital	14,190	-	-	-	-	14,190	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	367,262	26,765	109,360	108,292	12,282	245,620	33%
Net	-	-	-	-	(12,282)	12,282	
Cash Balance							

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

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

Expenditures are consistent with normal operations.

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Rainy Day	Month	April
Fund/Department Number	102	Date Updated	5/10/2014

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	52,000	4,527	13,084	12,901	-	38,916	25%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	52,000	4,527	13,084	12,901	-	38,916	25%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	52,000	4,527	13,084	12,901	-	38,916	25%
Cash Balance			8,630,789	8,601,082			

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

Explain Significant Revenue, Expenditure and Staffing Changes/Variations Below:
 No significant changes at this time. No expenditures are budgeted in this fund. The establishment of a Rainy Day Fund is looked upon favorably by bond rating agencies and is one of the factors resulting in South Bend's good AA bond rating with Standard & Poor's.

Explain Significant Spending on Capital Projects Below:
 N/A

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Parks & Recreation	Month	April
-----------------------------	--------------------	--------------	-------

Fund/Department Number	201	Date Updated	5/12/2014
-------------------------------	-----	---------------------	-----------

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	7,430,898	-	-	-	-	7,430,898	0%
Local Income Taxes						-	0%
Other Taxes	596,878	-	-	-	-	596,878	0%
Grants/Intergovernmental	729,437	60,782	243,130	232,003	-	486,307	33%
Charges for Services	2,208,344	250,085	418,084	513,580	-	1,790,260	19%
Interest Earnings	13,000	1,063	4,109	6,340	-	8,891	32%
Bond Proceeds						-	0%
Donations						-	0%
Other Income	1,850	877	961	1,183	-	889	52%
Transfers In						-	0%
Total Revenue	10,980,407	312,807	666,284	753,106	-	10,314,123	6%
Expenditures							
Personnel	7,641,942	497,958	2,212,755	2,347,584	4,245	5,424,942	29%
Supplies	1,616,319	152,567	403,612	579,386	385,101	827,605	49%
Services	2,750,772	160,667	1,117,526	700,867	136,944	1,496,303	46%
Debt Service	313,345		71,192	50,021	-	242,153	23%
Capital	93,000		5,000	108,385		88,000	5%
Transfers Out	185,500	-	-	-		185,500	0%
Total Expenditures	12,600,878	811,192	3,810,085	3,786,244	526,290	8,264,503	34%
Net	(1,620,471)	(498,385)	(3,143,801)	(3,033,138)	(526,290)	2,049,620	
Cash Balance			1,116,833	1,852,560			

Staffing			
Full Time	111.00	95.00	95.00
Part-Time /Seasonal/Temporary	73.00	32.08	19.21
Total	184.00	127.08	114.21

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 and April weather prevented the golf courses from opening as scheduled and limited playing opportunities. Ice Rink revenues were lower due to weather, also.

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	April
-----------------------------	------------------------------	--------------	--------------

Fund/Department Number	202	Date Updated	5/13/2014
-------------------------------	------------	---------------------	------------------

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	5,633,418	331,095	1,327,332	1,588,883	-	4,306,086	24%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	244,000	23,789	101,744	162,011	-	142,256	42%
Interest Earnings	7,000	1,379	4,721	3,181	-	2,279	67%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	5,300	1,334	10,065	2,797	-	(4,765)	190%
Transfers In	3,216,582	1,483,291	1,483,291	2,276,882	-	1,733,291	46%
Total Revenue	9,106,300	1,840,889	2,927,153	4,033,755	-	6,179,147	32%
Expenditures							
Personnel	3,995,824	271,815	1,410,221	1,229,548	-	2,585,603	35%
Supplies	3,400,615	89,625	657,833	463,496	146,463	2,596,319	24%
Services	1,557,564	150,197	792,759	515,755	39,712	725,092	53%
Debt Service	408,395	38,489	74,444	11,937	-	333,951	18%
Capital	346,250	74,843	134,030	23,240	-	212,220	39%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	9,708,648	624,969	3,069,286	2,243,975	186,176	6,453,186	34%
Net	(602,348)	1,215,920	(142,133)	1,789,779	(186,176)	(274,039)	
Cash Balance			3,537,877	4,061,576			

Staffing			
Full Time	58.01	55.01	
Part-Time /Seasonal/Temporary	7.14	4.22	
Total	65.15	59.23	-

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. We have already spent 77% of our overtime budget, which has been scaled back to emergencies and Special Events only. As of April 30th, our vehicle maintenance budget is overdrawn by \$78,603.38. We are combing through our Street Department budget to determine where transfers can be made and where expenses can be cut. This year's planned paving projects will more than likely have to be scaled way back as we try to cover the current overdrafts and plan for the remainder of the year. However, it is more likely than not that we will be requesting an additional appropriation to cover some of these unforeseen, unplannable expenses.

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Recreation Nonreverting	Month	April
----------------------	-------------------------	-------	-------

Fund/Department Number	203	Date Updated	5/12/2014
------------------------	-----	--------------	-----------

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	1,400,592	86,726	335,271	331,309	-	1,065,321	24%
Interest Earnings	4,000	453	1,246	1,068	-	2,754	31%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	45,000	238	22,306	63,357	-	22,694	50%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,449,592	87,416	358,822	395,734	-	1,090,770	25%
Expenditures							
Personnel	613,627	32,095	123,604	110,199	-	490,023	20%
Supplies	274,095	13,615	31,654	48,168	122,116	120,325	56%
Services	492,342	13,373	74,590	62,798	15,910	401,841	18%
Debt Service	-	-	-	-	-	-	0%
Capital	99,000	-	-	-	-	99,000	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	1,479,064	59,083	229,849	221,165	138,026	1,111,189	25%
Net	(29,472)	28,333	128,974	174,569	(138,026)	(20,420)	
Cash Balance			907,223	845,700			

Staffing			
Full Time	1.00	1.00	1.00
Part-Time /Seasonal/Temporary	25.70	8.78	8.60
Total	26.70	9.78	9.60

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	April
Fund/Department Number	209	Date Updated	5/14/2014

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	5,000	569	1,645	1,622	-	3,355	33%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	300,000	-	-	-	-	300,000	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	305,000	569	1,645	1,622	-	303,355	1%
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)	569	1,645	1,622	-	(1,081,645)	
Cash Balance			1,085,032	1,081,297			

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

Explain Significant Revenue, Expenditure and Staffing Changes/Variiances 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	April
Fund/Department Number	210	Date Updated	5/14/2014

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	18,813	3,796	4,183	43,366	-	14,630	22%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	58,203	14,387	14,387	120,875	-	43,816	25%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	77,016	18,183	18,570	164,241	-	58,446	24%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	117,886	-	18,003	73,149	-	99,883	15%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	117,886	-	18,003	73,149	-	99,883	15%
Net	(40,870)	18,183	567	91,092	-	(41,437)	
Cash Balance			349,518	1,009,548			

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

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

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

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Community & Economic Development Admn.	Month	April
-----------------------------	--	--------------	-------

Fund/Department Number	211	Date Updated	5/14/2014
-------------------------------	-----	---------------------	-----------

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	386,787	-	10,680	70,914	-	376,107	3%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	2,200	473	1,423	1,046	-	777	65%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	200,300	57,869	111,849	118,851	-	88,451	56%
Transfers In	1,688,959	422,240	844,480	858,760	-	844,479	50%
Total Revenue	2,278,246	480,582	968,432	1,049,571	-	1,309,814	43%
Expenditures							
Personnel	2,069,556	155,441	660,376	611,358	-	1,409,180	32%
Supplies	32,475	1,929	7,924	8,818	4,131	20,420	37%
Services	302,853	16,637	85,486	118,497	19,309	198,058	35%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	4,720	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	2,404,884	174,007	753,786	743,393	23,440	1,627,658	32%
Net	(126,638)	306,575	214,646	306,178	(23,440)	(317,844)	
Cash Balance			1,121,960	890,015			

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/Variiances 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	April
Fund/Department Number	212	Date Updated	5/14/2014

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	3,525,000	47,583	361,209	1,468,640	-	3,163,791	10%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	2,000	201	866	909	-	1,134	43%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	284,000	45,162	110,128	93,618	-	173,872	39%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	3,811,000	92,946	472,203	1,563,167	-	3,338,797	12%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Grants	6,910,783	203,768	561,115	1,723,402	3,038,665	3,311,003	52%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	6,910,783	203,768	561,115	1,723,402	3,038,665	3,311,003	52%
Net	(3,099,783)	(110,822)	(88,912)	(160,235)	(3,038,665)	27,794	
Cash Balance			500,436	351,375			

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	April
-----------------------------	-----------------------	--------------	-------

Fund/Department Number	216	Date Updated	5/16/2014
-------------------------------	-----	---------------------	-----------

	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	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	35,000	10,810	10,810	5,124	-	24,190	31%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	300	83	240	219	-	60	80%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	600	-	-	-	-	600	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	35,900	10,893	11,050	5,343	-	24,850	31%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	20,000	-	-	500	-	20,000	0%
Debt Service	-	-	-	-	-	-	0%
Capital	20,000	-	-	10,000	-	20,000	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	40,000	-	-	10,500	-	40,000	0%
Net	(4,100)	10,893	11,050	(5,157)	-	(15,150)	
Cash Balance			169,717	139,768			

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

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

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

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Gift, Donation, Bequest	Month	April
----------------------	-------------------------	-------	-------

Fund/Department Number	217	Date Updated	5/10/2014
------------------------	-----	--------------	-----------

	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	290	50	126	96	-	164	43%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	7,000	-	21,113	1,459	-	(14,113)	302%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	7,290	50	21,238	1,555	-	(13,948)	291%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	22,100	-	-	-	13,736	8,364	62%
Services	28,910	-	-	-	1,310	27,600	5%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	51,010	-	-	-	15,047	35,963	29%
Net	(43,720)	50	21,238	1,555	(15,047)	(49,912)	
Cash Balance			95,973	64,788			

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

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

The Gift, Donation, and Bequest fund may be used by all City departments but 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	April
Fund/Department Number	218	Date Updated	5/13/2014

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	1,000	13	138	113	-	862	14%
Interest Earnings	25	6	18	16	-	7	72%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,025	19	156	129	-	869	15%
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	19	156	129	-	(131)	
Cash Balance			11,703	11,014			

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	April
-----------------------------	---	--------------	--------------

Fund/Department Number	220	Date Updated	5/13/2014
-------------------------------	------------	---------------------	------------------

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	6,964	-	-	0%
Charges for Services	180,000	16,979	65,449	68,009	-	114,551	36%
Interest Earnings	3,000	517	1,503	1,602	-	1,497	50%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	2,000	-	-	-	-	2,000	0%
Other Income	26,000	6	11,113	653	-	14,887	43%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	211,000	17,502	78,065	77,228	-	132,935	37%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	40,855	-	12,233	22,551	7,059	21,563	47%
Services	190,000	3,629	32,216	24,637	1,580	156,204	18%
Debt Service	-	-	-	-	-	-	0%
Capital	63,947	-	13,947	123,119	-	50,000	22%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	294,802	3,629	58,396	170,307	8,639	227,767	23%
Net	(83,802)	13,873	19,669	(93,079)	(8,639)	(94,832)	
Cash Balance			1,000,892	994,126			

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

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

This fund was established for the continuing education and supplies for police and is funded by fees from accident reports, gun permits, false alarm and loud noise fines. Other income includes the receipt of funds from the US Marshal Service for rent of SBPD facility. The increase in Services expenditures over 2013 is due to the planned increase in officer training courses. 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	April
----------------------	---------------	-------	-------

Fund/Department Number	227	Date Updated	5/13/2014
------------------------	-----	--------------	-----------

	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	17,000	4,119	11,995	6,518	-	5,005	71%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	6,309	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	17,000	4,119	11,995	12,827	-	5,005	71%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	200,000	-	-	-	-	200,000	0%
Services	3,315,805	16,504	155,460	26,913	684,868	2,475,477	25%
Debt Service	-	-	-	-	-	-	0%
Capital	2,100,000	65,340	140,285	-	53,160	1,906,555	9%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	5,615,805	81,844	295,745	26,913	738,028	4,582,032	18%
Net	(5,598,805)	(77,725)	(283,750)	(14,086)	(738,028)	(4,577,027)	
Cash Balance			7,652,283	4,327,475			

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

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

The largest portion of the \$685K encumbrance for Services is to Trucks R Us for hauling contaminated refuse from the Organic Resources site. (The material has small pieces of plastic in it from being hauled in plastic bags, rendering it useless as organic compost.)

Explain Significant Spending on Capital Projects Below:

\$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	April
Fund/Department Number	244	Date Updated	5/13/2014

	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	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	18,603	78,992	-	-	136,008	37%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	215,000	18,603	78,992	-	-	136,008	37%
Net	-	(18,603)	136,008	-	-	(136,008)	
Cash Balance			136,008	-			

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 nine of the 26 payrolls representing 34.6% of the annual payroll have been paid by April 30, 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	April
-----------------------------	--------------------	--------------	-------

Fund/Department Number	249	Date Updated	5/13/2014
-------------------------------	-----	---------------------	-----------

	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	6,380,029	531,669	2,126,676	1,964,129	-	4,253,353	33%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	11,000	978	2,947	3,545	-	8,053	27%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	221,741	-	-	0%
Total Revenue	6,391,029	532,647	2,129,624	2,189,415	-	4,261,405	33%
Expenditures							
Personnel	7,214,658	593,832	2,434,064	-	-	4,780,594	34%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	3,569,062	-	-	0%
Total Expenditures	7,214,658	593,832	2,434,064	3,569,062	-	4,780,594	34%
Net	(823,629)	(61,185)	(304,440)	(1,379,648)	-	(519,189)	
Cash Balance			1,727,754	1,610,293			

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 April are 32% of budget. The nine payrolls paid through April represent 34.6% of the annual budget. However, the Fire personnel costs seem to be understated. Any problem will be resolved in May.

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	April
-----------------------------	-----------------------	--------------	-------

Fund/Department Number	251	Date Updated	5/13/2014
-------------------------------	-----	---------------------	-----------

	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	1,080,000	89,049	358,846	362,743	-	721,154	33%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	8,000	1,133	3,140	2,690	-	4,860	39%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	33,801	33,801	-	-	(33,801)	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,088,000	123,983	395,787	365,433	-	692,213	36%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	352,663	-	-	-	-	352,663	0%
Services	7,500	-	-	7,500	-	7,500	0%
Debt Service	-	-	-	-	-	-	0%
Capital	764,357	-	43,282	295,425	62,857	658,218	14%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	1,124,520	-	43,282	302,925	62,857	1,018,381	9%
Net	(36,520)	123,983	352,504	62,508	(62,857)	(326,168)	
Cash Balance			2,293,879	1,776,806			

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	April
----------------------	-----------------------------	-------	-------

Fund/Department Number	252	Date Updated	5/10/2014
------------------------	-----	--------------	-----------

	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	2	2	-	(2)	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	-	1	2	2	-	(2)	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	1,146	-	-	-	-	1,146	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	1,146	-	-	-	-	1,146	0%
Net	(1,146)	1	2	2	-	(1,148)	
Cash Balance			1,152	1,148			

Staffing

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

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

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

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Human Rights Federal Grant	Month	April
Fund/Department Number	258	Date Updated	5/10/2014

	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	187,000	-	-	2,600	-	187,000	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	2,000	233	683	715	-	1,317	34%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	21,700	4,187	17,810	12,905	-	3,890	82%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	210,700	4,420	18,494	16,220	-	192,206	9%
Expenditures							
Personnel	112,901	8,802	37,756	37,129	-	75,145	33%
Supplies	4,550	-	130	800	1,470	2,950	35%
Services	105,050	2,672	13,876	17,995	14,615	76,559	27%
Debt Service	-	-	-	-	-	-	0%
Capital	1,500	-	-	-	-	1,500	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	224,001	11,474	51,762	55,923	16,085	156,154	30%
Net	(13,301)	(7,054)	(33,268)	(39,703)	(16,085)	36,052	
Cash Balance			433,507	446,461			

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

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

The Human Rights Federal Grant Fund contains separate departments for EEOC and HUD grants. Revenue 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	April
Fund/Department Number	271	Date Updated	5/12/2014

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	100	8	22	22	-	78	22%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	100	8	22	22	-	78	22%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	10,346	2,045	2,045	-	7,743	558	95%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	10,346	2,045	2,045	-	7,743	558	95%
Net	(10,246)	(2,037)	(2,023)	22	(7,743)	(480)	
Cash Balance			12,349	14,345			

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

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

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

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Morris PAC / Palais Royale Marketing	Month	April
Fund/Department Number	273	Date Updated	5/6/2014

	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	8,000	350	4,225	2,418	-	3,775	53%
Interest Earnings	100	14	40	42	-	60	40%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	8,100	364	4,265	2,460	-	3,835	53%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	8,100	2,453	7,063	4,049	886	151	98%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	8,100	2,453	7,063	4,049	886	151	98%
Net	-	(2,089)	(2,798)	(1,589)	(886)	3,684	
Cash Balance			25,188	27,174			

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	April
Fund/Department Number	280	Date Updated	5/14/2014

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	2	6	6	-	(6)	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	-	2	6	6	-	(6)	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	-	2	6	6	-	(6)	
Cash Balance			3,823	3,810			

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	April
Fund/Department Number	281	Date Updated	5/14/2014

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	14	41	41	-	(41)	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	-	14	41	41	-	(41)	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	-	14	41	41	-	(41)	
Cash Balance			27,169	27,075			

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

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

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

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	HAZMAT	Month	April
-----------------------------	--------	--------------	-------

Fund/Department Number	289	Date Updated	5/13/2014
-------------------------------	-----	---------------------	-----------

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	10,000	-	-	16,722	-	10,000	0%
Interest Earnings	-	8	24	7	-	(24)	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	10,000	8	24	16,729	-	9,976	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	10,000	-	-	-	-	10,000	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	105	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	10,000	-	-	105	-	10,000	0%
Net	-	8	24	16,624	-	(24)	
Cash Balance			16,231	19,306			

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

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

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

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	April
-----------------------------	----------------------	--------------	-------

Fund/Department Number	291	Date Updated	5/13/2014
-------------------------------	-----	---------------------	-----------

	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	45,000	8,400	20,400	32,500	-	24,600	45%
Interest Earnings	200	53	150	168	-	50	75%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	45,200	8,453	20,550	32,668	-	24,650	45%
Expenditures							
Personnel	2,500	-	-	-	-	2,500	0%
Supplies	8,800	42	185	31,130	-	8,615	2%
Services	41,000	16	1,355	5,815	-	39,645	3%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	52,300	58	1,540	36,945	-	50,760	3%
Net	(7,100)	8,395	19,010	(4,277)	-	(26,110)	
Cash Balance			114,727	115,145			

Staffing			
Full Time			
Part-Time /Seasonal/Temporary			
Total			

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

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

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Police Grants	Month	April
Fund/Department Number	292	Date Updated	5/13/2014

	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	-	-	1	100%
Debt Service	-	-	-	-	-	-	0%
Capital	90,000	-	-	-	-	90,000	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	228,060	-	138,059	-	-	90,001	61%
Net	(228,060)	-	(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	April
-----------------------------	-------------------------	--------------	-------

Fund/Department Number	294	Date Updated	5/14/2014
-------------------------------	-----	---------------------	-----------

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	20,000	650	17,900	18,600	-	2,100	90%
Interest Earnings	2,000	44	121	120	-	1,879	6%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	22,000	694	18,021	18,720	-	3,979	82%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	1,750	-	-	-	-	1,750	0%
Services	22,000	3,967	4,631	10,786	-	17,369	21%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	23,750	3,967	4,631	10,786	-	19,119	19%
Net	(1,750)	(3,273)	13,390	7,934	-	(15,140)	
Cash Balance			81,475	81,749			

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 82% 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	April
Fund/Department Number	295	Date Updated	5/14/2014

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	350	59	171	161	-	179	49%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	3,250	-	-	-	-	3,250	0%
Other Income	38,000	760	3,460	3,896	-	34,540	9%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	41,600	819	3,631	4,057	-	37,969	9%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	15,000	510	540	1,506	72	14,388	4%
Services	16,000	908	3,722	4,023	877	11,401	29%
Debt Service	-	-	-	-	-	-	0%
Capital	110,600	-	-	-	-	110,600	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	141,600	1,418	4,262	5,529	949	136,389	4%
Net	(100,000)	(599)	(631)	(1,472)	(949)	(98,420)	
Cash Balance			112,713	105,816			

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	April
-----------------------------	---------------------------------	--------------	-------

Fund/Department Number	299	Date Updated	5/14/2014
-------------------------------	-----	---------------------	-----------

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	75,000	5,304	5,304	38,110	-	69,696	7%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	1,000	83	329	348	-	671	33%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	1,000	-	-	23,018	-	1,000	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	77,000	5,387	5,633	61,476	-	71,367	7%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	41,499	10,740	12,220	23,867	7,622	21,657	48%
Services	40,000	19,109	24,199	9,530	-	15,801	60%
Debt Service	-	-	-	-	-	-	0%
Capital	70,000	-	-	62,706	-	70,000	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	151,499	29,849	36,419	96,103	7,622	107,458	29%
Net	(74,499)	(24,462)	(30,786)	(34,627)	(7,622)	(36,091)	
Cash Balance			354,374	300,714			

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	April
Fund/Department Number	404	Date Updated	5/12/2014

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	8,645,811	720,484	2,881,937	2,615,646	-	5,763,874	33%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	75,000	7,662	21,994	22,470	-	53,006	29%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	549,376	43,886	174,854	167,362	-	374,522	32%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	9,270,187	772,033	3,078,785	2,805,478	-	6,191,402	33%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	1,294,540	107,268	417,620	378,779	4,642	872,279	33%
Services	5,168,602	253,930	1,289,079	1,805,891	347,058	3,532,465	32%
Debt Service	2,243,628	12,725	1,112,756	1,088,529	-	1,130,872	50%
Capital	386,515	19,500	19,500	238,335	105,483	261,532	32%
Transfers Out	1,100,000	550,000	550,000	676,882	-	550,000	50%
Total Expenditures	10,193,285	943,423	3,388,955	4,188,417	457,183	6,347,147	38%
Net	(923,098)	(171,391)	(310,171)	(1,382,938)	(457,183)	(155,744)	
Cash Balance			14,595,464	13,944,064			

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	April
Fund/Department Number	408	Date Updated	5/14/2014

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	8,796,821	733,068	2,932,274	2,725,784	-	5,864,547	33%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	504,660	-	354,660	354,660	-	150,000	70%
Interest Earnings	45,000	5,462	15,710	14,829	-	29,290	35%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	11,948	69,665	-	(11,948)	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	9,346,481	738,531	3,314,591	3,164,938	-	6,031,890	35%
Expenditures							
Personnel	500,335	29,783	140,084	-	-	360,251	28%
Supplies	-	-	-	-	-	-	0%
Services	2,609,285	95,519	965,270	939,222	372,084	1,271,931	51%
Debt Service	1,043,263	-	521,500	517,500	-	521,763	50%
Capital	-	-	150,000	-	-	(150,000)	0%
Transfers Out	5,862,101	1,932,171	2,931,051	2,208,760	-	2,931,051	50%
Total Expenditures	10,014,984	2,057,472	4,707,905	3,665,481	372,084	4,934,995	51%
Net	(668,503)	(1,318,941)	(1,393,314)	(500,544)	(372,084)	1,096,895	
Cash Balance			9,448,814	9,483,868			

Staffing			
Full Time	9.00	6.00	6.00
Part-Time /Seasonal/Temporary	0.50	0.50	0.50
Total	9.50	6.50	6.50

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 June.

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Urban Development Action Grant	Month	April
Fund/Department Number	410	Date Updated	5/14/2014

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	110	14	42	44	-	68	38%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	2,397	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	110	14	42	2,441	-	68	38%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	110	14	42	2,441	-	68	38%
Cash Balance			27,629	26,194			

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	April
-----------------------------	----------------	--------------	-------

Fund/Department Number	655	Date Updated	5/12/2014
-------------------------------	-----	---------------------	-----------

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	429,000	36,372	145,000	143,298	-	284,000	34%
Interest Earnings	2,700	532	1,485	1,328	-	1,215	55%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	431,700	36,904	146,485	144,626	-	285,215	34%
Expenditures							
Personnel	64,378	25	1,407	1,016	-	62,971	2%
Supplies	8,369	-	-	347	-	8,369	0%
Services	34,583	2,339	9,310	9,352	-	25,273	27%
Debt Service	72,784	24,490	36,109	-	-	36,675	50%
Capital	-	-	-	-	-	-	0%
Transfers Out	250,000	-	-	250,000	-	250,000	0%
Total Expenditures	430,114	26,854	46,827	260,715	-	383,287	11%
Net	1,586	10,050	99,658	(116,089)	-	(98,072)	
Cash Balance			1,040,177	745,085			

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	April
Fund/Department Number	705	Date Updated	5/13/2014

	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	3	3	-	7	29%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	1,990	-	1,000	-	-	990	50%
Other Income	-	-	-	1	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	2,000	1	1,003	4	-	997	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	1,003	4	-	(1,003)	
Cash Balance			2,316	1,934			

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

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

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

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Football Hall of Fame Debt Service	Month	April
Fund/Department Number	313	Date Updated	5/14/2014

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	1,115,126	-	-	-	-	1,115,126	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	67,350	-	-	-	-	67,350	0%
Grants/Intergovernmental	85,640	7,140	28,559	23,823	-	57,081	33%
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	28,559	23,823	-	1,239,557	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	(605,941)	(609,677)	-	605,941	
Cash Balance			110,395	(32,305)			

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	April
Fund/Department Number	288	Date Updated	5/13/2014

	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	2,604,000	266,528	940,718	938,253	-	1,663,282	36%
Interest Earnings	10,000	2,790	8,073	8,475	-	1,927	81%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	47,000	1,310	1,990	6,942	-	45,010	4%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	2,661,000	270,628	950,781	953,670	-	1,710,219	36%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	300,000	6,427	20,151	58,998	52,442	227,407	24%
Services	416,952	6,727	93,334	187,002	71,421	252,197	40%
Debt Service	351,106	-	20,333	20,333	-	330,773	1%
Capital	3,334,157	930,745	1,899,370	816,887	753,511	681,276	0%
Transfers Out	1,000,000	-	-	500,000	-	1,000,000	0%
Total Expenditures	5,402,215	943,899	2,033,188	1,583,220	877,374	2,491,653	54%
Net	(2,741,215)	(673,271)	(1,082,407)	(629,550)	(877,374)	(781,434)	
Cash Balance			4,517,394	4,917,995			

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	April
Fund/Department Number	377	Date Updated	5/14/2014

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	600,000	-	180,139	204,138	-	419,861	30%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	4,000	354	1,006	1,319	-	2,994	25%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	74,228	-	34,608	41,646	-	39,620	47%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	678,228	354	215,753	247,103	-	462,475	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	100,000	-	-	100%
Total Expenditures	865,746	100,000	483,673	488,348	-	382,073	56%
Net	(187,518)	(99,646)	(267,920)	(241,245)	-	80,402	
Cash Balance			574,137	799,579			

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 the Coveleski stadium. 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 Coveleski stadium.

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Coveleski Stadium Capital	Month	April
Fund/Department Number	401	Date Updated	5/12/2014

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	500	14	41	40	-	459	8%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	500	14	41	40	-	459	8%
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)	14	41	40	-	(3,081)	
Cash Balance			26,891	26,798			

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

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

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

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Zoo Endowment	Month	April
Fund/Department Number	403	Date Updated	5/12/2014

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	200	26	74	73	-	126	37%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	2,700	-	-	-	-	2,700	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	2,900	26	74	73	-	2,826	3%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	2,900	26	74	73	-	2,826	3%
Cash Balance			49,097	48,919			

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	April
-----------------------------	---------------------------	--------------	-------

Fund/Department Number	405	Date Updated	5/12/2014
-------------------------------	-----	---------------------	-----------

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	3,000	306	567	580	-	2,433	19%
Interest Earnings	2,200	212	669	673	-	1,531	30%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	7,473	8,305	-	(7,473)	0%
Transfers In	190,500	-	-	-	-	190,500	0%
Total Revenue	195,700	518	8,709	9,559	-	186,991	4%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	23,417	1,657	23,433	40,464	22,180	(22,195)	195%
Services	5,000	12,420	12,420	-	6,995	(14,415)	388%
Debt Service	-	-	-	-	-	-	0%
Capital	176,800	-	95,000	12,467	-	81,800	54%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	205,217	14,077	130,852	52,931	29,175	45,190	78%
Net	(9,517)	(13,559)	(122,143)	(43,372)	(29,175)	141,801	
Cash Balance			450,748	449,013			

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	April
Fund/Department Number	406	Date Updated	5/14/2014

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	477,722	-	-	-	-	477,722	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	87,294	3,891	15,564	15,352	-	71,730	18%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	3,500	351	1,049	1,258	-	2,451	30%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	568,516	4,242	16,613	16,610	-	551,903	3%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	168	-	-	0%
Debt Service	722,935	-	169,196	56,546	-	553,739	23%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	722,935	-	169,196	56,714	-	553,739	23%
Net	(154,419)	4,242	(152,583)	(40,104)	-	(1,836)	
Cash Balance			633,216	795,665			

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

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

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

Explain Significant Spending on Capital Projects Below:

There is no capital expenditure budgeted for 2014.

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Cumulative Capital Improvement	Month	April
Fund/Department Number	407	Date Updated	5/15/2014

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	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/Variiances Below:

Revenue in this fund includes \$150,000 in hotel/motel taxes and \$258,990 in cigarette taxes from other units of government. The hotel/motel tax distribution is usually received in July or August and the cigarette tax allocation is usually received in June and December. In 2014, this fund is used to pay 75% of the 2011 Century Center Refunding bonds as it was in 2013. Payments on the Century Center bond are due in February and July. Because of timing of revenue and expenditures, this fund will often have a negative cash balance during the year.

Explain Significant Spending on Capital Projects Below:

None

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Major Moves Construction	Month	April
Fund/Department Number	412	Date Updated	5/13/2014

	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	25,000	3,768	10,861	11,880	-	14,139	43%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	556,798	-	227,661	237,331	-	329,137	41%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	581,798	3,768	238,522	249,211	-	343,276	41%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	5,823,729	98,190	312,319	249,812	1,011,410	4,499,999	23%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	5,823,729	98,190	312,319	249,812	1,011,410	4,499,999	23%
Net	(5,241,931)	(94,422)	(73,798)	(601)	(1,011,410)	(4,156,723)	
Cash Balance			7,070,100	7,896,095			

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	April
-----------------------------	---------------------------------------	--------------	-------

Fund/Department Number	416	Date Updated	5/6/2014
-------------------------------	-----	---------------------	----------

	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	100,000	8,587	37,557	20,809	-	62,443	38%
Interest Earnings	1,500	251	709	596	-	791	47%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	101,500	8,838	38,266	21,405	-	63,234	38%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	14,700	-	2,911	1,243	6,075	5,714	61%
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	9,497	11,120	39,169	26%
Net	48,300	8,838	35,355	11,908	(11,120)	24,065	
Cash Balance			492,165	408,176			

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	April
Fund/Department Number	434	Date Updated	5/14/2014

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	650,000	-	-	-	-	650,000	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	1,000	24	105	253	-	895	11%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	651,000	24	105	253	-	650,895	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	(20,870)	(36,722)	-	20,920	
Cash Balance			(11,333)	186,865			

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	Palais Royale Historic Preservation	Month	April
-----------------------------	-------------------------------------	--------------	-------

Fund/Department Number	450	Date Updated	5/6/2014
-------------------------------	-----	---------------------	----------

	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	16,000	384	2,639	2,826	-	13,361	16%
Interest Earnings	125	29	84	89	-	41	67%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	16,125	413	2,723	2,915	-	13,402	17%
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	413	2,723	2,915	-	3,402	-
Cash Balance			56,118	61,219			

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

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

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

Explain Significant Spending on Capital Projects Below:

No Capital spending in this fund.

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Football Hall of Fame Capital	Month	April
-----------------------------	-------------------------------	--------------	-------

Fund/Department Number	677	Date Updated	5/14/2014
-------------------------------	-----	---------------------	-----------

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	2,500	338	988	1,078	-	1,512	40%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	2,500	338	988	1,078	-	1,512	40%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	15,000	-	365	205	-	14,635	2%
Services	173,567	17,448	37,366	13,303	8,908	127,293	27%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	188,567	17,448	37,731	13,508	8,908	141,928	25%
Net	(186,067)	(17,110)	(36,743)	(12,430)	(8,908)	(140,416)	
Cash Balance			621,663	706,656			

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 2014.

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Consolidated Building Fund	Month	April
-----------------------------	----------------------------	--------------	-------

Fund/Department Number	600	Date Updated	5/14/2014
-------------------------------	-----	---------------------	-----------

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	1,503,500	103,473	365,523	315,772	-	1,137,977	24%
Interest Earnings	1,000	224	554	307	-	446	55%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	1,500	649	649	1,089	-	851	43%
Transfers In	2,306,560	576,640	1,153,280	-	-	1,153,280	50%
Total Revenue	3,812,560	680,986	1,520,006	317,168	-	2,292,554	40%
Expenditures							
Personnel	2,009,828	141,815	615,572	291,615	3,952	1,390,303	31%
Supplies	198,015	16,708	46,876	8,923	9,201	141,937	28%
Services	1,314,266	145,636	270,797	25,263	531,581	511,888	61%
Debt Service	21,800	628	6,224	5,080	2,879	12,696	42%
Capital	203,000	-	-	-	-	203,000	0%
Transfers Out	52,000	-	-	-	-	52,000	0%
Total Expenditures	3,798,909	304,787	939,470	330,881	547,614	2,311,825	39%
Net	13,651	376,199	580,535	(13,713)	(547,614)	(19,270)	
Cash Balance			733,619	190,136			

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	April
----------------------	-----------------	-------	-------

Fund/Department Number	601	Date Updated	5/14/2014
------------------------	-----	--------------	-----------

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	900,500	71,198	304,702	280,844	-	595,798	34%
Interest Earnings	4,000	510	1,395	1,283	-	2,605	35%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	135,900	7,064	92,122	26,418	-	43,778	68%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,040,400	78,772	398,219	308,545	-	642,181	38%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	663,179	94,497	267,191	270,410	17,000	378,988	43%
Debt Service	-	-	-	-	-	-	0%
Capital	134,629	65,761	67,980	131,807	60,900	5,749	96%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	797,808	160,258	335,171	402,217	77,900	384,737	52%
Net	242,592	(81,486)	63,048	(93,672)	(77,900)	257,444	
Cash Balance			947,236	761,772			

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	April
Fund/Department Number	610	Date Updated	5/8/2014

	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	4,815,830	417,342	1,609,882	1,607,341	-	3,205,948	33%
Interest Earnings	6,000	297	967	1,544	-	5,033	16%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	435,871	98,036	98,036	13,617	-	337,835	22%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	5,257,701	515,676	1,708,886	1,622,502	-	3,548,815	33%
Expenditures							
Personnel	1,502,054	120,743	549,213	555,313	1,350	951,491	37%
Supplies	324,095	26,458	158,176	75,081	7,018	158,901	51%
Services	2,877,312	244,001	937,573	910,338	651,124	1,288,615	55%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	736,002	45,000	355,416	514,339	-	380,586	48%
Total Expenditures	5,439,463	436,201	2,000,378	2,055,072	659,492	2,779,593	49%
Net	(181,762)	79,474	(291,492)	(432,570)	(659,492)	769,222	
Cash Balance			518,359	763,971			

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 55% 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 contributing factors.

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Solid Waste Capital	Month	April
-----------------------------	---------------------	--------------	-------

Fund/Department Number	611	Date Updated	5/2/2014
-------------------------------	-----	---------------------	----------

	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	19	107	63	-	93	53%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	736,002	45,000	355,416	514,339	-	380,586	48%
Total Revenue	736,202	45,019	355,523	514,401	-	380,679	48%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	736,002	83,600	362,848	279,248	-	373,154	49%
Capital	160,068	-	110,425	-	49,643	-	100%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	896,070	83,600	473,273	279,248	49,643	373,154	58%
Net	(159,868)	(38,581)	(117,750)	235,153	(49,643)	7,525	
Cash Balance			690	235,262			

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	April
Fund/Department Number	620	Date Updated	5.8.14

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	14,589,253	1,097,376	4,354,516	4,316,746	-	10,234,737	30%
Interest Earnings	9,000	1,750	4,916	2,335	-	4,084	55%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	93,580	7,581	56,362	27,536	-	37,218	60%
Transfers In	19,500	2,102	5,964	5,310	-	13,536	31%
Total Revenue	14,711,333	1,108,809	4,421,758	4,351,927	-	10,289,575	30%
Expenditures							
Personnel	4,594,374	350,780	1,526,367	1,407,936	3,100	3,064,907	33%
Supplies	1,624,686	82,384	264,845	290,812	477,519	882,322	46%
Services	4,633,411	409,561	1,420,343	1,130,396	231,956	2,981,112	36%
Debt Service	6,555	651	1,716	1,728	-	4,839	26%
Capital	-	-	-	-	-	-	0%
Transfers Out	3,982,978	352,778	1,349,159	1,380,620	-	2,633,819	34%
Total Expenditures	14,842,004	1,196,154	4,562,429	4,211,493	712,575	9,566,999	36%
Net	(130,671)	(87,345)	(140,671)	140,434	(712,575)	722,576	
Cash Balance			3,425,882	1,919,713			

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/Variations Below:

The purpose of this fund is to account for all revenue and operational expense of the water utility. This fund provides the monies for debt service obligations, reserve requirements and revenue funded capital improvements through transfer of monies to other funds within the utility operations. Service revenue is slightly above the prior year to date. The rise in other income is attributed to scrap metal proceeds received from retired meters scrapped last year. Supplies spent year to date is 16% of budget however the water meter supply encumbrances have spiked the percentage of budget for the year. Increase in services is mostly caused by earlier weather related problems such as frozen service lines and other water system repairs. 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	April
-----------------------------	---------------------	--------------	-------

Fund/Department Number	622	Date Updated	5.8.14
-------------------------------	-----	---------------------	--------

	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	10,000	1,853	5,358	6,221	-	4,642	54%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	10,000	1,853	5,358	6,221	-	4,642	54%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	3,600	-	3,600	11,650	-	-	100%
Debt Service	-	-	-	-	-	-	0%
Capital	974,658	-	-	5,304	21,158	953,500	2%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	978,258	-	3,600	16,954	21,158	953,500	3%
Net	(968,258)	1,853	1,758	(10,733)	(21,158)	(948,858)	
Cash Balance			3,533,483	4,134,583			

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 engineering cost associated with the next phase of the North Station Roof Restoration Project which is expected to start up mid year.

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Water Works Bond Capital	Month	April
-----------------------------	---------------------------------	--------------	--------------

Fund/Department Number	623	Date Updated	5.8.14
-------------------------------	------------	---------------------	---------------

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	5,000	313	1,143	8,523	-	3,857	23%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	5,000	313	1,143	8,523	-	3,857	23%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	209,422	-	17,780	63,408	38,891	152,751	27%
Services	74,076	94,712	94,712	-	9,972	(30,608)	141%
Debt Service	-	-	-	-	-	-	0%
Capital	527,513	96,570	296,298	840,762	162,824	68,391	87%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	811,011	191,283	408,790	904,170	211,687	190,534	77%
Net	(806,011)	(190,970)	(407,647)	(895,647)	(211,687)	(186,677)	
Cash Balance			404,983	4,907,189			

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. Project percentage of completion is 97.6.

Explain Significant Spending on Capital Projects Below:

YTD Spending: Water Meters \$17,780 Pinhook WT Efficiency Improv Project \$391,010

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Water Works Customer Deposit	Month	April
-----------------------------	------------------------------	--------------	-------

Fund/Department Number	624	Date Updated	5.8.14
-------------------------------	-----	---------------------	--------

	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	768	2,212	2,080	-	3,788	37%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	6,000	768	2,212	2,080	-	3,788	37%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	6,000	768	2,212	2,120	-	3,788	37%
Total Expenditures	6,000	768	2,212	2,120	-	3,788	37%
Net	-	-	-	(40)	-	-	-
Cash Balance			1,464,337	1,427,218			

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

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

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

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Water Works Sinking	Month	April
-----------------------------	---------------------	--------------	-------

Fund/Department Number	625	Date Updated	5.8.14
-------------------------------	-----	---------------------	--------

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	5,000	240	630	183	-	4,370	13%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	2,052,224	170,810	683,240	683,812	-	1,368,984	33%
Total Revenue	2,057,224	171,050	683,870	683,995	-	1,373,354	33%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	2,052,224	-	-	1,150	-	2,052,224	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	5,000	240	630	183	-	4,370	13%
Total Expenditures	2,057,224	240	630	1,333	-	2,056,594	0%
Net	-	170,810	683,240	682,662	-	(683,240)	
Cash Balance			688,577	687,299			

Staffing			
Full Time			
Part-Time /Seasonal/Temporary			
Total			

Explain Significant Revenue, Expenditure and Staffing Changes/Variations 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	April
----------------------	--------------------------	-------	-------

Fund/Department Number	626	Date Updated	5.8.14
------------------------	-----	--------------	--------

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	5,500	819	2,356	1,964	-	3,144	43%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	84,573	8,564	34,256	101,588	-	50,317	41%
Total Revenue	90,073	9,383	36,612	103,552	-	53,461	41%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	90,073	9,383	36,612	103,552	-	53,461	-
Cash Balance			1,602,288	1,415,240			

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

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

The purpose of this fund is to ensure compliance with certain debt service bond covenants. Balance in fund is determined by debt service financing arrangements at bond issuance. All reserve 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	April
Fund/Department Number	629	Date Updated	5.8.14

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	8,500	1,094	3,122	3,007	-	5,378	37%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	61,812	-	53,507	45,301	-	8,305	87%
Total Revenue	70,312	1,094	56,629	48,308	-	13,683	81%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	8,500	1,094	3,122	3,007	-	5,378	37%
Total Expenditures	8,500	1,094	3,122	3,007	-	5,378	37%
Net	61,812	-	53,507	45,301	-	8,305	
Cash Balance			2,085,039	2,031,532			

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

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

The purpose of this fund is to hold cash reserves to serve as fiscal protection against the risk of revenue shortfalls, emergencies and other economic risks that may impact the Water Utility's ability to meet financial commitments. Additional monies were 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	April
-----------------------------	------------------------	--------------	-------

Fund/Department Number	640	Date Updated	5/13/2014
-------------------------------	-----	---------------------	-----------

	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	548,000	49,367	191,146	181,029	-	356,854	35%
Interest Earnings	1,200	749	2,124	1,759	-	(924)	177%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	549,200	50,116	193,269	182,789	-	355,931	35%
Expenditures							
Personnel	177,387	14,124	50,254	37,892	-	127,133	28%
Supplies	17,115	331	1,751	8,185	-	15,364	10%
Services	327,041	8,335	42,171	68,938	-	284,870	13%
Debt Service	28,435	-	-	-	-	28,435	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	549,978	22,790	94,176	115,015	-	455,802	17%
Net	(778)	27,325	99,094	67,774	-	(99,872)	
Cash Balance			1,464,589	1,230,239			

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	April
-----------------------------	-------------------------	--------------	-------

Fund/Department Number	641	Date Updated	5/8/2014
-------------------------------	-----	---------------------	----------

	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	34,460,188	2,772,403	10,718,599	10,105,593	-	23,741,589	31%
Interest Earnings	18,000	2,458	8,537	6,066	-	9,463	47%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	60,000	6,357	24,074	13,982	-	35,926	40%
Transfers In	15,000	1,797	5,142	4,677	-	9,858	34%
Total Revenue	34,553,188	2,783,015	10,756,352	10,130,318	-	23,796,836	31%
Expenditures							
Personnel	6,776,379	518,386	2,363,013	2,186,852	400	4,412,966	35%
Supplies	2,419,100	122,669	490,787	499,881	424,370	1,503,942	38%
Services	12,452,029	900,821	3,172,953	3,482,406	1,683,301	7,595,775	39%
Debt Service	359,746	110	132,919	108,898	-	226,827	37%
Capital	-	-	-	-	-	-	0%
Transfers Out	13,548,940	774,919	7,229,640	3,471,367	-	6,319,300	53%
Total Expenditures	35,556,194	2,316,905	13,389,313	9,749,405	2,108,071	20,058,810	44%
Net	(1,003,006)	466,110	(2,632,961)	380,913	(2,108,071)	3,738,025	
Cash Balance			4,668,511	4,743,444			

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 20% of budget; various encumbrances make up the additional 18%. Service expenses are at 25% of budget, while encumbrances for anticipated services have reserved an additional 14%. Debt Service is paid 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	April
Fund/Department Number	642	Date Updated	5/2/2014

	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	39,000	3,149	7,576	12,991	-	31,424	19%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	3,527,580	-	4,000,000	-	-	(472,420)	113%
Total Revenue	3,566,580	3,149	4,007,576	12,991	-	(440,996)	112%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	133,264	1,453	33,611	54,351	99,653	0	100%
Debt Service	-	-	-	-	-	-	0%
Capital	9,134,677	309,680	2,094,824	865,091	3,519,484	3,520,369	61%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	9,267,941	311,133	2,128,435	919,442	3,619,136	3,520,369	62%
Net	(5,701,361)	(307,984)	1,879,141	(906,451)	(3,619,136)	(3,961,365)	
Cash Balance			5,923,707	7,956,658			

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, Jet Rodder/Vacuum machine \$309,680; 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	April
Fund/Department Number	643	Date Updated	5/2/2014

	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	1,797	5,142	4,677	-	9,858	34%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	223,715	-	129,964	200,296	-	93,751	58%
Total Revenue	238,715	1,797	135,106	204,973	-	103,609	57%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	15,000	1,797	5,142	4,677	-	9,858	34%
Total Expenditures	15,000	1,797	5,142	4,677	-	9,858	34%
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	April
Fund/Department Number	647	Date Updated	5/2/2014

	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	-	-	-	29	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	-	-	-	29	-	-	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	1,138	-	-	13,616	1,138	0	100%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	1,138	-	-	13,616	1,138	0	100%
Net	(1,138)	-	-	(13,587)	(1,138)	(0)	
Cash Balance			1,143	5,454			

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	April
Fund/Department Number	649	Date Updated	5/2/2014

	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	7,000	1,395	2,937	2,259	-	4,063	42%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	9,797,645	774,919	3,099,676	3,256,975	-	6,697,969	32%
Total Revenue	9,804,645	776,314	3,102,613	3,259,234	-	6,702,032	32%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	3,000	750	2,100	-	-	900	70%
Debt Service	9,799,031	-	-	1,081,695	-	9,799,031	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	9,802,031	750	2,100	1,081,695	-	9,799,931	0%
Net	2,614	775,564	3,100,513	2,177,539	-	(3,097,899)	
Cash Balance			3,883,320	3,013,585			

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	April
-----------------------------	-----------------------------	--------------	-------

Fund/Department Number	653	Date Updated	5/2/2014
-------------------------------	-----	---------------------	----------

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	14,096	-	-	0%
Total Revenue	-	-	-	14,096	-	-	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	2,434,563	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	2,434,563	-	-	0%
Net	-	-	-	(2,420,468)	-	-	-
Cash Balance			7,286,828	7,290,349			

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	April
Fund/Department Number	658	Date Updated	5/2/2014

	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	4	165	-	(4)	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	-	1	4	165	-	(4)	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	75,275	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	75,275	-	-	0%
Net	-	1	4	(75,111)	-	(4)	
Cash Balance			2,219	37,093			

Staffing

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

Explain Significant Revenue, Expenditure and Staffing Changes/Variiances 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	April
Fund/Department Number	659	Date Updated	5/2/2014

	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	25,000	3,771	11,323	14,403	-	13,677	45%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	25,000	3,771	11,323	14,403	-	13,677	45%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	705,491	-	300	205,548	5,191	700,000	1%
Debt Service	-	-	-	-	-	-	0%
Capital	12,892,995	676,437	1,362,207	1,298,703	4,261,002	7,269,786	44%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	13,598,486	676,437	1,362,507	1,504,252	4,266,193	7,969,785	41%
Net	(13,573,486)	(672,666)	(1,351,184)	(1,489,848)	(4,266,193)	(7,956,108)	
Cash Balance			6,497,315	8,676,662			

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 \$1,775,354.

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Sewer Bond 2012	Month	April
-----------------------------	-----------------	--------------	-------

Fund/Department Number	661	Date Updated	5/2/2014
-------------------------------	-----	---------------------	----------

	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	45,000	9,354	27,353	22,929	-	17,647	61%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	45,000	9,354	27,353	22,929	-	17,647	61%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	4,870,000	-	-	104,981	-	4,870,000	0%
Debt Service	-	-	-	-	-	-	0%
Capital	13,998,570	575	507,016	206	325,668	13,165,886	6%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	18,868,570	575	507,016	105,187	325,668	18,035,886	4%
Net	(18,823,570)	8,779	(479,663)	(82,258)	(325,668)	(18,018,239)	
Cash Balance			17,819,364	23,164,630			

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 \$344,390.

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Sewer Bond 2013	Month	April
-----------------------------	-----------------	--------------	-------

Fund/Department Number	663	Date Updated	5/2/2014
-------------------------------	-----	---------------------	----------

	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	April
Fund/Department Number	664	Date Updated	5/2/2014

	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	7	-	-	(7)	0%
Bond Proceeds	-	-	-	85,740	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	-	2	7	85,740	-	(7)	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	-	2	7	85,740	-	(7)	
Cash Balance			4,475	85,740			

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	April
Fund/Department Number	665	Date Updated	5/2/2014

	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	April
-----------------------------	----------------	--------------	-------

Fund/Department Number	670	Date Updated	5/13/2014
-------------------------------	-----	---------------------	-----------

	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	106,692	525,304	419,177	-	2,711,158	16%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	15,000	2,260	26,218	36,634	-	(11,218)	175%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	4,564,898	108,952	1,208,247	1,112,529	-	3,356,651	26%
Expenditures							
Personnel	2,450,875	156,656	673,318	537,140	-	1,777,557	27%
Supplies	476,400	21,855	109,843	16,843	-	366,557	23%
Services	1,222,594	100,349	561,465	312,597	-	661,129	46%
Debt Service	-	-	-	-	-	-	0%
Capital	415,029	-	-	-	-	415,029	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	4,564,898	278,861	1,344,626	866,579	-	3,220,272	29%
Net	-	(169,909)	(136,379)	245,950	-	136,379	
Cash Balance			824,044	1,218,837			

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	April
-----------------------------	------------------------	--------------	-------

Fund/Department Number	671	Date Updated	5/13/2014
-------------------------------	-----	---------------------	-----------

	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	29	116	89	-	384	23%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	100,500	29	116	100,089	-	100,384	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)	29	116	100,089	-	(6,300)	
Cash Balance			1,757,813	1,374,967			

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

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

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	April
Fund/Department Number	222	Date Updated	5/12/2014

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	7,796,184	626,038	2,618,087	2,494,842	-	5,178,097	34%
Interest Earnings	3,000	605	1,721	1,481	-	1,279	57%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	48,190	11,199	97,496	79,504	-	(49,306)	202%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	7,847,374	637,842	2,717,304	2,575,827	-	5,130,070	35%
Expenditures							
Personnel	2,828,264	203,937	882,197	872,433	998	1,945,069	31%
Supplies	177,649	1,989	9,854	51,848	68,986	98,809	44%
Services	4,852,122	386,194	1,669,935	1,600,186	2,062,042	1,120,146	77%
Debt Service	6,497	649	2,273	2,828	2,925	1,300	80%
Capital	172,000	-	-	24,817	-	172,000	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	8,036,532	592,769	2,564,258	2,552,112	2,134,950	3,337,324	58%
Net	(189,158)	45,073	153,045	23,715	(2,134,950)	1,792,747	
Cash Balance			1,656,642	1,025,299			

Staffing			
Full Time	42.00	40.00	40.00
Part-Time /Seasonal/Temporary	1.00	1.00	1.00
Total	43.00	41.00	41.00

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 April we had 1,284 repairs. Year to Date repairs are 5,834.

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	April
-----------------------------	---------------------	--------------	-------

Fund/Department Number	226	Date Updated	5/13/2014
-------------------------------	-----	---------------------	-----------

	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	2,859,690	238,310	950,087	996,192	-	1,909,603	33%
Interest Earnings	22,000	2,645	7,745	7,942	-	14,255	35%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	17,000	-	37,048	295	-	(20,048)	218%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	2,898,690	240,954	994,880	1,004,429	-	1,903,810	34%
Expenditures							
Personnel	189,417	14,471	61,265	58,295	-	128,152	32%
Supplies	21,143	2,506	5,709	4,475	-	15,434	27%
Services	2,676,640	78,879	834,351	697,612	60,584	1,781,705	33%
Debt Service	-	-	-	-	-	-	0%
Capital	10,000	-	-	853	-	10,000	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	2,897,200	95,856	901,325	761,235	60,584	1,935,291	33%
Net	1,490	145,099	93,555	243,193	(60,584)	(31,481)	
Cash Balance			5,279,052	5,488,605			

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	April
Fund/Department Number	278	Date Updated	5/14/2014

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	60,580	4,700	21,230	21,490	-	39,350	35%
Interest Earnings	2,000	252	713	603	-	1,287	36%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	60,580	4,700	21,123	21,490	-	39,457	35%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	123,160	9,652	43,066	43,583	-	80,094	35%
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	9,652	43,066	43,583	-	(486)	
Cash Balance			496,018	435,388			

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

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

This fund charges police officers for liability insurance and gasoline costs 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	April
-----------------------------	-------------------------------	--------------	-------

Fund/Department Number	711	Date Updated	5/13/2014
-------------------------------	-----	---------------------	-----------

	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	13,385,150	1,353,510	4,272,610	3,994,006	-	9,112,540	32%
Interest Earnings	32,000	2,809	8,896	11,290	-	23,104	28%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	1,300	(99)	11,099	90	-	(9,799)	854%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	13,418,450	1,356,220	4,292,605	4,005,385	-	9,125,845	32%
Expenditures							
Personnel	4,326	-	-	-	-	4,326	0%
Supplies	17,875	22,160	24,473	3,225	-	(6,598)	137%
Services	760,062	70,353	232,472	217,051	18,000	509,590	33%
Insurance	13,701,200	1,370,241	4,855,808	3,891,240	47,533	8,797,860	36%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	14,483,463	1,462,755	5,112,753	4,111,516	65,533	9,305,177	36%
Net	(1,065,013)	(106,535)	(820,148)	(106,131)	(65,533)	(179,332)	
Cash Balance			4,841,299	7,322,060			

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

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

This fund handles expenses relating to insurance and claims relating to employees: medical, dental, life, flex spending, etc. For the last several years expenses have significantly exceeded revenues (charges to City Departments and employees) so our cash balance has been eroding. We anticipate losing another \$1 million this year; in fact, we've already lost over \$800,000. 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	April
----------------------	---------------------------	-------	-------

Fund/Department Number	713	Date Updated	5/14/2014
------------------------	-----	--------------	-----------

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	236,398	8,530	34,121	113,750	-	202,277	14%
Interest Earnings	500	131	386	135	-	114	77%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	236,898	8,661	34,508	113,885	-	202,390	15%
Expenditures							
Personnel	220,750	12,982	49,366	26,121	-	171,384	22%
Supplies	-	-	-	-	-	-	0%
Services	7,224	602	2,408	1,428	-	4,816	33%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	227,974	13,584	51,774	27,549	-	176,200	23%
Net	8,924	(4,923)	(17,266)	86,336	-	26,190	
Cash Balance			242,764	158,902			

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	April
----------------------	----------------------	-------	-------

Fund/Department Number	701	Date Updated	5/7/2014
------------------------	-----	--------------	----------

	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	5,386,832	-	-	-	-	5,386,832	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	4,500	-	711	1,636	-	3,789	16%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	5,391,332	-	711	1,636	-	5,390,621	0%
Expenditures							
Personnel	5,869,495	456,866	1,811,019	1,851,811	-	4,058,476	31%
Supplies	200	-	-	-	-	200	0%
Services	4,750	12	252	426	-	4,498	5%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	5,874,445	456,878	1,811,271	1,852,237	-	4,063,174	31%
Net	(483,113)	(456,878)	(1,810,560)	(1,850,601)	-	1,327,447	
Cash Balance			(872,460)	(502,737)			

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	April
Fund/Department Number	702	Date Updated	5/11/2014

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	6,300,000	-	-	-	-	6,300,000	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	6,000	218	1,632	3,012	-	4,368	27%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	4,000	-	-	1,111	-	4,000	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	6,310,000	218	1,632	4,123	-	6,308,368	0%
Expenditures							
Personnel	7,216,441	553,868	2,385,742	2,175,014	-	4,830,699	33%
Supplies	1,100	-	-	642	-	1,100	0%
Services	4,400	14	218	571	-	4,182	5%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	7,221,941	553,882	2,385,960	2,176,227	-	4,835,981	33%
Net	(911,941)	(553,664)	(2,384,328)	(2,172,104)	-	1,472,387	
Cash Balance			(675,672)	136,521			

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.

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	April
Fund/Department Number	730	Date Updated	5/12/2014

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	250	19	56	62	-	194	22%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	250	19	56	62	-	194	22%
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)	19	56	62	(10,595)	(9,806)	
Cash Balance			36,990	41,174			

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	April
-----------------------------	-----------------------	--------------	-------

Fund/Department Number	324	Date Updated	5/14/2014
-------------------------------	-----	---------------------	-----------

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	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	12,049	35,511	25,727	-	44,101	45%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	65,000	-	-	0%
Other Income	-	-	-	2,237,796	-	-	0%
Transfers In	5,000	545	1,577	277,524	-	3,423	32%
Total Revenue	13,484,612	12,594	37,088	2,606,047	-	13,447,524	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	6,061,697	195,590	1,255,188	738,049	1,455,355	3,351,154	45%
Debt Service	3,561,981	-	1,262,971	1,328,052	-	2,299,010	35%
Capital	17,663,015	(3,257)	1,851	2,842,674	44,605	17,616,559	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	27,286,693	192,333	2,520,010	4,908,775	1,499,960	23,266,723	15%
Net	(13,802,081)	(179,739)	(2,482,922)	(2,302,728)	(1,499,960)	(9,819,199)	
Cash Balance			22,537,207	15,918,644			

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	April
----------------------	--	-------	-------

Fund/Department Number	420	Date Updated	5/14/2014
------------------------	-----	--------------	-----------

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	3,650,000	-	-	-	-	3,650,000	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	401,000	200,000	200,000	198,500	-	201,000	50%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	34,000	3,342	11,953	11,248	-	22,047	35%
Interest Earnings	49,645	7,072	15,800	21,194	-	33,845	32%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	277,691	43,427	101,134	121,406	-	176,557	36%
Transfers In	6,000	911	2,634	2,607	-	3,366	44%
Total Revenue	4,418,336	254,752	331,521	354,955	-	4,086,815	8%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	557,081	47,598	175,320	157,816	270,092	111,669	80%
Debt Service	2,972,966	292,000	1,531,010	1,157,042	-	1,441,956	51%
Capital	2,299,214	-	15,336	301,043	45,890	2,237,988	3%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	5,829,261	339,598	1,721,666	1,615,901	315,982	3,791,613	35%
Net	(1,410,925)	(84,846)	(1,390,145)	(1,260,946)	(315,982)	295,202	
Cash Balance			1,214,330	1,578,410			

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	April
Fund/Department Number	422	Date Updated	5/14/2014

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	420,000	-	-	-	-	420,000	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	2,000	322	909	625	-	1,091	45%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	422,000	322	909	625	-	421,091	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)	322	590	(89,633)	(8,300)	(227,824)	
Cash Balance			613,552	362,095			

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	April
-----------------------------	---------------------------------------	--------------	-------

Fund/Department Number	425	Date Updated	5/14/2014
-------------------------------	-----	---------------------	-----------

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	500	47	135	129	-	365	27%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	163,803	18,306	55,938	57,382	-	107,865	34%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	164,303	18,353	56,073	57,511	-	108,230	34%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	128,373	7,161	32,660	27,849	-	95,713	25%
Debt Service	-	-	-	-	-	-	0%
Capital	21,052	-	6,085	-	-	14,967	29%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	149,425	7,161	38,745	27,849	-	110,680	26%
Net	14,878	11,192	17,328	29,662	-	(2,450)	
Cash Balance			150,394	125,058			

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	April
-----------------------------	------------------------------------	--------------	-------

Fund/Department Number	426	Date Updated	5/14/2014
-------------------------------	-----	---------------------	-----------

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	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	1,609	4,645	5,593	-	10,355	31%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,615,000	1,609	4,645	5,593	-	1,610,355	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	1,721,310	1,532,233	1,534,685	20,316	184,126	2,499	100%
Debt Service	-	-	-	-	-	-	0%
Capital	2,382,194	-	166,772	453,699	47,654	2,167,768	9%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	4,103,504	1,532,233	1,701,457	474,015	231,780	2,170,267	47%
Net	(2,488,504)	(1,530,624)	(1,696,812)	(468,422)	(231,780)	(559,912)	
Cash Balance			1,535,601	3,390,678			

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	April
-----------------------------	-----------------------------	--------------	-------

Fund/Department Number	429	Date Updated	5/14/2014
-------------------------------	-----	---------------------	-----------

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	820,000	-	-	-	-	820,000	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	7,000	1,580	4,530	3,321	-	2,470	65%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	827,000	1,580	4,530	3,321	-	822,470	1%
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)	1,580	3,913	(27,844)	(5,500)	(1,977,530)	
Cash Balance			3,012,704	2,191,779			

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	April
-----------------------------	--------------------------------	--------------	-------

Fund/Department Number	430	Date Updated	5/14/2014
-------------------------------	-----	---------------------	-----------

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	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	1,721	5,038	7,990	-	9,962	34%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	1,100,000	-	-	-	-	1,100,000	0%
Total Revenue	3,615,000	1,721	5,038	7,990	-	3,609,962	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	241,384	16,442	111,073	214,417	110,960	19,351	92%
Debt Service	-	-	-	-	-	-	0%
Capital	6,246,573	10,847	175,868	236,527	429,385	5,641,320	10%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	6,487,957	27,289	286,941	450,944	540,345	5,660,671	13%
Net	(2,872,957)	(25,568)	(281,903)	(442,954)	(540,345)	(2,050,709)	
Cash Balance			3,157,744	4,951,823			

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

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

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

Fund/Department Number	432	Date Updated	5/14/2014
------------------------	-----	--------------	-----------

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	15,000	3,180	9,231	8,095	-	5,769	62%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	15,000	3,180	9,231	8,095	-	5,769	62%
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)	3,180	(345,375)	(337,960)	-	(133,776)	
Cash Balance			6,623,311	5,790,760			

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	April
-----------------------------	--------------------	--------------	-------

Fund/Department Number	435	Date Updated	5/14/2014
-------------------------------	-----	---------------------	-----------

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	320,000	-	-	-	-	320,000	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	750	143	421	202	-	329	56%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	320,750	143	421	202	-	320,329	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	4,360	-	160	257	4,200	-	100%
Debt Service	190,463	-	95,231	95,231	-	95,232	50%
Capital	205,000	-	-	-	-	205,000	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	399,823	-	95,391	95,488	4,200	300,232	25%
Net	(79,073)	143	(94,970)	(95,286)	(4,200)	20,097	
Cash Balance			199,630	65,640			

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	April
-----------------------------	-----------------------------	--------------	-------

Fund/Department Number	436	Date Updated	5/14/2014
-------------------------------	-----	---------------------	-----------

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	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	362	2,028	4,432	-	7,972	20%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	2,510,000	362	2,028	4,432	-	2,507,972	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	6,346	-	-	1,329	-	6,346	0%
Debt Service	3,362,308	-	1,650,718	1,566,888	-	1,711,590	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)	362	(1,863,263)	(1,563,785)	-	790,035	
Cash Balance			690,816	1,937,526			

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

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Redevelopment General	Month	April
Fund/Department Number	433	Date Updated	5/14/2014

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	10	31	47	-	(31)	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	-	10	31	47	-	(31)	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	20,000	5,491	15,703	470	-	4,297	79%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	20,000	5,491	15,703	470	-	4,297	79%
Net	(20,000)	(5,481)	(15,672)	(423)	-	(4,328)	
Cash Balance			10,077	31,020			

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	April
----------------------	---------------------------	-------	-------

Fund/Department Number	439	Date Updated	5/14/2014
------------------------	-----	--------------	-----------

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	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	1,934	5,591	2,636	-	(2,591)	186%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,453,000	1,934	5,591	1,448,710	-	1,447,409	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)	1,934	5,591	1,448,710	-	(2,152,591)	
Cash Balance			3,688,187	2,265,072			

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	April
Fund/Department Number	454	Date Updated	5/14/2014

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	1,500	198	571	563	-	929	38%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,500	198	571	563	-	929	38%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	1,500	198	571	563	-	929	38%
Cash Balance			376,943	375,646			

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	April
----------------------	-----------------------	-------	-------

Fund/Department Number	619	Date Updated	5/14/2014
------------------------	-----	--------------	-----------

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	1,696,879	127,218	339,413	346,126	-	1,357,466	20%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	50,500	-	-	0%
Total Revenue	1,696,879	127,218	339,413	396,626	-	1,357,466	20%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	1,661,128	76,441	243,961	267,804	-	1,417,167	15%
Debt Service	-	-	-	207,879	-	-	0%
Capital	10,578	-	-	-	-	10,578	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	1,671,706	76,441	243,961	475,683	-	1,427,745	15%
Net	25,173	50,777	95,452	(79,057)	-	(70,279)	
Cash Balance			191,909	177,584			

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	April
Fund/Department Number	315	Date Updated	5/14/2014

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	5,000	545	1,577	1,560	-	3,423	32%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	5,000	545	1,577	1,560	-	3,423	32%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	5,000	545	1,577	1,560	-	3,423	32%
Total Expenditures	5,000	545	1,577	1,560	-	3,423	32%
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	April
----------------------	--------------------------------	-------	-------

Fund/Department Number	317	Date Updated	5/14/2014
------------------------	-----	--------------	-----------

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	3,000	264	764	754	-	2,236	25%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	3,000	264	764	754	-	2,236	25%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	3,000	264	764	754	-	2,236	25%
Cash Balance			504,237	502,501			

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

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

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

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Redevelopment Bond - Palais Royale	Month	April
Fund/Department Number	328	Date Updated	5/14/2014

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	6,000	911	2,634	2,607	-	3,366	44%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	6,000	911	2,634	2,607	-	3,366	44%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	6,000	911	2,634	2,607	-	3,366	44%
Total Expenditures	6,000	911	2,634	2,607	-	3,366	44%
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: