



Period Ending: July 31, 2014

Issued By: Administration/Finance

City of South Bend

Monthly Departmental Financial Report

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Distribution

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

Narrative, July 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 July 31, 2014, total revenue was \$145,854,521, 55% of estimated revenue. As of July, 2013 total revenue received was \$156,763,482 within the same funds. July’s cash receipts of \$12.7 million featured CDBG receipts of over \$1 million.

As of July 31, 2014, total expenditures were \$153,799,913 and outstanding encumbrances were \$27,321,677, a total of \$181,121,590 which represents 47% 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 40% of the amended expenditure budget at the end of the period, which is lower than expectations after seven months. Total expenditures were \$157,455,251 as of July 31, 2013.

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
July 31, 2014

Fund Control	Type	Dept Name	Current Amended Budget	Current Month Actual	Current YTD Actual	Prior YTD Actual	Budget Balance	Percent of Budget
City Funds								
		General Fund	54,642,436	1,262,848	29,576,454	35,296,656	25,065,982	54%
		Special Revenue						
		102 Rainy Day	52,000	845	17,494	20,050	34,506	34%
		201 Parks & Recreation	10,899,509	426,611	6,057,540	6,758,774	4,841,969	56%
		202 Motor Vehicle Highway	9,106,300	523,905	4,990,015	6,573,726	4,116,285	55%
		203 Recreation Nonreverting	1,449,592	129,002	641,681	729,443	807,911	44%
		209 Studebaker-Oliver Reverting Grants	335,000	106	2,199	2,520	332,801	1%
		210 Economic Development State Grants	2,077,016	18,036	36,749	165,075	2,040,267	2%
		211 Community & Economic Development Admn.	2,278,246	59,311	1,077,251	1,637,764	1,200,995	47%
		212 Community & Economic Development	6,911,000	1,226,183	2,281,771	2,628,509	4,629,229	33%
		216 Police State Seizures	35,900	17	23,857	9,275	12,043	66%
		217 Gift, Donation, Bequest	7,290	150,009	171,287	11,420	-163,997	2350%
		218 Police Curfew Violations	1,025	51	336	314	689	33%
		220 Law Enforcement Continuing Education	211,000	21,415	127,027	117,540	83,973	60%
		227 Loss Recovery	17,000	738	15,899	3,814,973	1,101	94%
		244 Emergency Phone System	215,000	0	215,000	0	0	100%
		249 Public Safety LOIT	6,391,029	150	3,193,760	4,002,936	3,197,269	50%
		251 Local Roads & Streets	1,121,801	97,527	675,981	638,133	445,820	60%
		252 Excess Welfare Distribution	0	0	2	3	-2	0%
		258 Human Rights Federal Grant	210,700	-9,936	13,850	45,134	196,850	7%
		271 Eastrace Waterway	100	1	27	33	73	27%
		273 Morris PAC / Palais Royale Marketing	8,100	653	6,968	4,663	1,132	86%
		280 Police Block Grants	0	1	7	8	-7	0%
		281 Economic Develop. Commission-Revenue Bonds	0	3	55	63	-55	0%
		289 HAZMAT	10,000	24,056	24,087	16,744	-14,087	241%
		291 Indiana River Rescue	45,200	3,987	38,783	42,963	6,417	86%
		292 Police Grants	0	0	66,716	38,532	-66,716	0%
		294 Regional Police Academy	22,000	7	18,061	19,732	3,939	82%
		295 COPS MORE Grant	41,600	861	6,575	6,705	35,025	16%
		299 Police Federal Drug Enforcement	77,000	1,751	26,656	70,987	50,344	35%
		404 County Option Income Tax	9,270,187	44,926	4,656,763	4,918,728	4,613,424	50%
		408 Economic Development Income Tax	9,346,481	1,013	4,785,807	5,217,727	4,560,674	51%
		410 Urban Development Action Grant	110	3	56	3,289	54	51%
		655 Project Releaf	431,700	36,568	256,317	253,541	175,383	59%
		705 Police K-9 Unit	2,000	0	1,004	6	996	50%
		Special Revenue Total	60,573,886	2,757,800	29,429,581	37,749,310	31,144,305	49%
		City Debt Service						
		313 Football Hall of Fame Debt Service	649,990	7,140	344,445	769,174	305,545	53%
		City Debt Service Total	649,990	7,140	344,445	769,174	305,545	53%
		Capital Project						
		288 Emergency Medical Services Capital Improv.	2,661,000	170,620	1,649,899	1,686,181	1,011,101	62%
		377 Professional Sports Development	678,228	72,350	409,872	377,089	268,356	60%
		401 Coveleski Stadium Capital	500	3	55	62	445	11%
		403 Zoo Endowment	2,900	5	100	114	2,800	3%
		405 Park Nonreverting Capital	195,700	4,687	19,584	17,311	176,116	10%
		406 Cumulative Capital Development	520,794	3,953	283,636	302,432	237,158	54%
		407 Cumulative Capital Improvement	434,150	150,010	273,647	279,193	160,503	63%
		412 Major Moves Construction	581,798	679	242,128	255,687	339,670	42%
		416 Morris Performing Arts Center Capital	101,500	2,526	51,040	65,685	50,460	50%
		434 Community Revitalization Enhancement District	651,000	25	179	379	650,821	0%
		450 Palais Royale Historic Preservation	16,125	137	3,870	8,258	12,255	24%
		677 Football Hall of Fame Capital	2,500	60	1,308	1,711	1,192	52%
		Capital Project Total	5,846,195	405,054	2,935,317	2,994,102	2,910,878	50%
		Enterprise						
		600 Consolidated Building Fund	3,812,560	103,023	1,923,724	541,437	1,888,836	50%
		601 Parking Garages	1,040,400	70,863	634,335	589,764	406,065	61%
		610 Solid Waste Operations	5,257,701	530,782	3,102,707	3,026,085	2,154,994	59%
		611 Solid Waste Capital	736,202	165,006	615,052	830,457	121,150	84%

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

Fund Control	Type	Dept Name	Current Amended Budget	Current Month Actual	Current YTD Actual	Prior YTD Actual	Budget Balance	Percent of Budget
City Fu	Enterp	620 Water Works Operations	14,711,333	1,167,045	8,106,663	8,210,571	6,604,670	55%
		622 Water Works Capital	10,000	346	7,163	9,630	2,837	72%
		623 Water Works Bond Capital	5,000	36	1,343	12,489	3,657	27%
		624 Water Works Customer Deposit	6,000	183	3,000	3,269	3,000	50%
		625 Water Works Sinking	2,057,224	170,908	1,196,712	1,197,535	860,512	58%
		626 Water Works Bond Reserve	90,073	8,719	63,110	165,047	26,963	70%
		629 Water Works Reserve Operations & Maintenance	70,312	204	57,694	49,996	12,618	82%
		640 Sewer Repair Insurance	549,200	48,850	341,134	321,489	208,066	62%
		641 Sewage Works Operations	34,553,188	2,972,640	19,431,109	18,186,198	15,122,079	56%
		642 Sewage Works Capital	3,566,580	538	4,010,566	19,483	-443,986	112%
		643 Sewage Works Reserve Operations & Maint.	238,715	335	136,855	207,709	101,860	57%
		645 2006 Sewer Bond	0	0	0	0	0	0%
		647 Sewer Bond 2007	0	0	3	36	-3	0%
		649 Sewage Sinking	9,804,645	775,257	5,429,359	5,585,553	4,375,286	55%
		651 2007B Sewer Bond	0	0	0	65	0	0%
		653 Sewage Debt Service Reserve	0	0	0	14,096	0	0%
		658 Sewer Bond 2010	0	0	5	206	-5	0%
		659 Sewer Bond 2011	25,000	530	14,551	21,633	10,449	58%
		661 Sewer Bond 2012	45,000	1,744	36,456	42,119	8,544	81%
		663 Sewer Bond 2013	60,000	0	0	0	60,000	0%
		664 2013A Cost of Issuance Fund	0	0	9	85,742	-9	0%
		665 2014 Sewer Bond	0	0	0	0	0	0%
		670 Century Center	4,564,898	1,341,465	2,876,350	2,149,037	1,688,548	63%
		671 Century Center Capital	500	29	174	100,135	326	35%
Enterprise Total			81,204,531	7,358,502	47,988,072	41,369,780	33,216,459	59%
Internal Service								
		222 Central Services	7,847,374	608,357	4,344,238	4,369,277	3,503,136	55%
		226 Liability Insurance	2,898,690	238,824	1,723,084	1,756,268	1,175,606	59%
		278 Take Home Vehicle Police	123,160	9,410	71,480	72,061	51,680	58%
		711 Self-Funded Employee Benefits	13,418,450	1,175,351	7,622,832	7,231,204	5,795,618	57%
		713 Unemployment Compensation	102,864	8,553	60,220	172,684	42,644	59%
Internal Service Total			24,390,538	2,040,496	13,821,853	13,601,495	10,568,685	57%
Trust & Agency								
		701 Firefighters Pension	5,391,332	0	2,565,260	2,519,282	2,826,072	48%
		702 Police Pension	6,310,000	0	3,057,565	2,936,170	3,252,435	48%
		703 Police/Fire 1977 Pension	0	0	0	0	0	0%
		730 City Cemetery	250	4	75	96	175	30%
Trust & Agency Total			11,701,582	4	5,622,900	5,455,548	6,078,682	48%
City Funds Total			239,009,158	13,831,843	129,718,621	137,236,065	109,290,537	54%
Redevelopment Commission Controlled Funds								
Tax Increment Financing								
		324 TIF Revenue - Airport	13,484,612	7,703	7,676,761	9,814,134	5,807,851	57%
		420 Tax Incremental Financing (TIF) - Downtown	4,168,336	30,165	2,910,786	2,214,515	1,257,550	70%
		422 TIF - West Washington	422,000	66	305,381	265,628	116,619	72%
		425 Redevelopment Retail & Leighton Plaza	164,303	12,244	92,246	96,725	72,057	56%
		426 TIF - Central Medical Service Area	640,000	157	465,276	621,618	174,724	73%
		429 TIF - Northeast Development	827,000	311	814,269	437,157	12,731	98%
		430 TIF - Southside Development #1	2,515,000	331	1,275,619	1,393,716	1,239,381	51%
		435 TIF - Douglas Road	320,750	23	161,473	164,438	159,277	50%
		436 TIF - Northeast Residential	2,394,000	95	1,384,906	1,346,179	1,009,094	58%
Tax Increment Financing Total			24,936,001	51,095	15,086,717	16,354,110	9,849,284	61%
Redevelopment								
		433 Redevelopment General	0	1	37	73	-37	0%
		439 Certified Technology Park	1,462,000	361	7,476	1,450,593	1,454,524	1%
		454 Airport Urban Enterprise Zone	1,500	37	764	876	736	51%
		619 Blackthorn Operations	1,696,879	239,340	1,012,753	1,041,428	684,126	60%
Redevelopment Total			3,160,379	239,739	1,021,030	2,492,970	2,139,349	32%
Debt Service								
		315 Redevelopment Bond - Airport Taxable	5,000	102	2,107	2,423	2,893	42%

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

Fund Control	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	1,800	49	1,022	1,171	778	57%
		319 Blackthorn Redev Bond	0	0	0	464	0	0%
		328 Redevelopment Bond - Palais Royale	6,000	170	3,521	4,049	2,479	59%
		432 TIF - Southside Development #3	15,000	593	21,503	672,230	-6,503	143%
		Debt Service Total	27,800	914	28,153	680,337	-353	101%
Redevelopment Commission Controlled Funds Total			28,124,180	291,748	16,135,900	19,527,417	11,988,280	57%
Grand Total			267,133,338	14,123,591	145,854,521	156,763,482	121,278,817	55%

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

Control	Fund Type	Department Name	Current Amended Budget	Current Month Actual	Current YTD Actual	Prior YTD Actual	Current Encumbrances	Budget Balance	Percent of Budget
City Funds									
General Fund									
		101-0101 Mayor's Office	711,711	51,780	387,818	364,708	1,801	322,092	55%
		101-0104 311 Call Center	488,908	32,517	247,467	137,007	6,250	235,191	52%
		101-0201 City Clerk	394,608	32,837	189,256	182,783	14,283	191,069	52%
		101-0301 Common Council	542,598	48,596	191,535	223,088	0	351,063	35%
		101-0401 Administration & Finance	2,091,944	186,876	1,159,361	1,026,167	22,325	910,258	56%
		101-0404 Morris Performing Arts Center	1,063,527	64,421	556,131	542,447	56,330	451,066	58%
		101-0405 Palais Royale	523,710	28,354	240,438	227,481	44,313	238,959	54%
		101-0501 Legal Department	1,025,635	68,166	562,002	464,506	7,628	456,066	56%
		101-0600 Energy Office 2013	0	0	0	54,256	0	0	0%
		101-0602 Engineering	1,126,302	76,398	586,686	743,443	27,826	511,790	55%
		101-0607 Traffic & Lighting 2013	0	0	0	109,536	0	0	0%
		101-0801 Police Department	24,725,204	1,791,370	13,207,946	12,598,920	295,360	11,221,898	55%
		101-0802 Communications Center	2,236,486	162,098	1,128,800	1,162,373	0	1,107,686	50%
		101-0805 Police LOIT 2013	0	0	0	2,284,754	0	0	0%
		101-0901 Fire Department	21,049,415	1,725,929	12,111,198	11,469,305	247,475	8,690,741	59%
		101-0905 Fire LOIT 2013	0	0	0	2,033,280	0	0	0%
		101-1008 Human Rights	367,262	26,797	187,604	179,964	10,559	169,099	54%
		101-1201 Code 2013	5,225	0	851	890,471	2,269	2,105	60%
		101-1203 Code Hearing 2013	0	0	0	19,978	0	0	0%
		101-1204 Junk Vehicle 2013	0	0	0	28,203	0	0	0%
		101-1205 Unsafe Building 2013	0	0	750	17,107	0	-750	0%
		101-1207 Animal Control 2013	2,254	0	300	329,727	1,547	407	82%
		General Fund Total	56,354,789	4,296,140	30,758,142	35,089,504	737,966	24,858,681	56%
Special Revenue									
		102 Rainy Day	0	0	0	0	0	0	0%
		201 Parks & Recreation	12,600,878	1,013,554	6,967,702	6,986,669	307,909	5,325,267	58%
		202 Motor Vehicle Highway	10,008,877	528,279	4,599,752	3,807,998	1,232,914	4,176,212	58%
		203 Recreation Nonreverting	1,479,064	125,151	510,126	520,878	122,391	846,547	43%
		209 Studebaker-Oliver Reverting Grants	1,415,000	0	0	0	0	1,415,000	0%
		210 Economic Development State Grants	2,117,886	0	36,005	102,639	0	2,081,881	2%
		211 Community & Economic Development Admn.	2,404,884	173,575	1,271,979	1,250,819	28,100	1,104,805	54%
		212 Community & Economic Development	6,910,783	1,145,593	2,205,311	2,738,756	2,361,186	2,344,286	66%
		216 Police State Seizures	40,000	0	0	10,500	0	40,000	0%
		217 Gift, Donation, Bequest	201,010	10,950	13,736	1,310	1,310	185,963	7%
		218 Police Curfew Violations	1,000	0	0	0	0	1,000	0%
		220 Law Enforcement Continuing Education	294,802	11,790	103,621	189,289	7,059	184,122	38%
		227 Loss Recovery	6,615,805	104,828	578,765	64,938	855,450	5,181,591	22%
		244 Emergency Phone System	215,000	12,813	120,818	0	0	94,182	56%
		249 Public Safety LOIT	7,214,658	575,843	4,197,184	5,344,501	0	3,017,474	58%
		251 Local Roads & Streets	1,124,520	206,924	294,142	481,184	427,352	403,026	64%
		252 Excess Welfare Distribution	1,146	0	0	0	0	1,146	0%
		258 Human Rights Federal Grant	224,001	14,445	98,857	107,420	10,679	114,465	49%
		271 Eastrace Waterway	10,346	0	9,092	0	0	1,254	88%
		273 Morris PAC / Palais Royale Marketing	18,000	0	8,314	5,391	3,510	6,176	66%
		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	3,238	0	10,000	0%
		291 Indiana River Rescue	52,300	11,516	24,269	76,828	628	27,403	48%
		292 Police Grants	228,060	0	138,059	36,911	0	90,001	61%
		294 Regional Police Academy	23,750	259	11,835	17,252	572	11,343	52%
		295 COPS MORE Grant	141,600	2,417	9,802	8,107	900	130,898	8%
		299 Police Federal Drug Enforcement	166,499	0	49,033	99,342	23,960	93,505	44%
		404 County Option Income Tax	11,165,785	1,018,798	5,477,058	6,083,987	301,161	5,387,566	52%
		408 Economic Development Income Tax	10,289,984	1,137,926	6,086,735	6,749,278	583,128	3,620,121	65%
		410 Urban Development Action Grant	0	0	0	0	0	0	0%
		655 Project Releaf	430,114	14,265	66,433	289,132	0	363,681	15%
		705 Police K-9 Unit	2,000	0	0	0	0	2,000	0%
		Special Revenue Total	75,407,752	6,108,925	32,878,626	34,976,368	6,268,208	36,260,918	52%
City Debt Service									
		313 Football Hall of Fame Debt Service	1,268,116	636,000	1,270,500	1,268,000	0	-2,384	100%
		City Debt Service Total	1,268,116	636,000	1,270,500	1,268,000	0	-2,384	100%

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

Control	Fund Type	Department Name	Current Amended Budget	Current Month Actual	Current YTD Actual	Prior YTD Actual	Current Encumbrances	Budget Balance	Percent of Budget
City Funds									
Capital Project									
		288 Emergency Medical Services Capital Improv.	6,287,299	363,982	2,820,521	2,801,101	483,957	2,982,821	53%
		377 Professional Sports Development	865,746	381,873	865,545	876,470	0	201	100%
		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	7,473	157,463	72,449	17,928	29,826	85%
		406 Cumulative Capital Development	722,935	112,650	474,118	353,092	0	248,817	66%
		407 Cumulative Capital Improvement	364,762	183,750	369,000	367,575	0	-4,238	101%
		412 Major Moves Construction	5,823,729	412,296	912,592	1,015,738	2,322,342	2,588,795	56%
		416 Morris Performing Arts Center Capital	53,200	652	7,791	30,429	2,382	43,027	19%
		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	4,121	48,453	39,018	8,908	131,206	30%
		Capital Project Total	15,175,945	1,466,798	5,676,458	5,592,846	2,835,517	6,663,970	56%
Enterprise									
		600 Consolidated Building Fund	3,798,909	412,075	1,765,361	563,731	341,093	1,692,456	55%
		601 Parking Garages	1,597,808	47,729	480,788	571,622	115,920	1,001,100	37%
		610 Solid Waste Operations	5,609,963	585,467	3,489,299	3,619,382	352,069	1,768,595	68%
		611 Solid Waste Capital	996,070	220,069	733,188	513,511	0	262,882	74%
		620 Water Works Operations	14,842,004	1,373,958	8,355,066	7,607,533	269,078	6,217,860	58%
		622 Water Works Capital	978,258	11,250	14,903	238,977	386,670	576,685	41%
		623 Water Works Bond Capital	811,011	76,003	524,001	1,480,329	9,485	277,525	66%
		624 Water Works Customer Deposit	6,000	143	2,960	3,309	0	3,040	49%
		625 Water Works Sinking	2,057,224	448	385,262	410,515	0	1,671,962	19%
		626 Water Works Bond Reserve	0	0	0	0	0	0	0%
		629 Water Works Reserve Operations & Maintenance	8,500	204	4,187	4,695	0	4,313	49%
		640 Sewer Repair Insurance	549,978	89,589	251,167	216,103	92,345	206,466	62%
		641 Sewage Works Operations	35,556,194	2,297,057	20,212,473	16,710,954	2,035,068	13,308,653	63%
		642 Sewage Works Capital	9,267,941	152,471	2,795,399	2,026,694	3,548,948	2,923,594	68%
		643 Sewage Works Reserve Operations & Maint.	15,000	335	6,891	7,413	0	8,109	46%
		647 Sewer Bond 2007	1,138	338	1,143	13,616	0	-5	100%
		649 Sewage Sinking	9,802,031	350	1,674,702	2,663,015	0	8,127,329	17%
		653 Sewage Debt Service Reserve	0	0	0	2,438,087	0	0	0%
		658 Sewer Bond 2010	0	924	924	99,796	1,296	-2,220	0%
		659 Sewer Bond 2011	13,598,486	424,489	2,917,396	1,560,622	3,645,800	7,035,290	48%
		661 Sewer Bond 2012	18,868,570	0	513,294	1,576,365	2,527,011	15,828,265	16%
		663 Sewer Bond 2013	19,100,000	0	0	0	0	19,100,000	0%
		664 2013A Cost of Issuance Fund	0	0	0	81,064	0	0	0%
		665 2014 Sewer Bond	0	0	0	0	0	0	0%
		670 Century Center	4,564,898	360,870	2,572,674	1,460,149	0	1,992,224	56%
		671 Century Center Capital	393,547	0	0	0	0	393,547	0%
		Enterprise Total	142,423,530	6,053,770	46,701,078	43,867,482	13,324,782	82,397,670	42%
Internal Service									
		222 Central Services	8,036,532	587,811	4,188,530	4,296,064	1,306,922	2,541,079	68%
		226 Liability Insurance	2,897,200	205,029	1,740,807	1,711,153	34,224	1,122,169	61%
		278 Take Home Vehicle Police	80,580	0	0	63,700	0	80,580	0%
		711 Self-Funded Employee Benefits	14,483,463	1,602,281	8,689,276	7,540,058	47,720	5,746,468	60%
		713 Unemployment Compensation	227,974	7,135	90,506	40,469	0	137,468	40%
		Internal Service Total	25,725,749	2,402,257	14,709,119	13,651,445	1,388,866	9,627,765	63%
Trust & Agency									
		701 Firefighters Pension	5,874,445	450,825	3,176,540	3,204,259	0	2,697,905	54%
		702 Police Pension	7,221,941	543,126	4,026,321	3,793,051	0	3,195,620	56%
		730 City Cemetery	20,595	0	0	3,197	12,017	8,578	58%
		Trust & Agency Total	13,116,981	993,951	7,202,861	7,000,507	12,017	5,902,103	55%
City Funds Total			329,472,862	21,957,842	139,196,784	141,446,152	24,567,356	165,708,721	50%
Redevelopment Commission Controlled Funds									
Tax Increment Financing									
		324 TIF Revenue - Airport	27,286,693	1,435,501	4,550,399	7,083,653	1,074,976	21,661,318	21%
		420 Tax Incremental Financing (TIF) - Downtown	5,829,261	1,274,876	3,071,153	1,757,072	259,559	2,498,549	57%
		422 TIF - West Washington	657,534	0	319	177,842	9,191	648,024	1%

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

Control	Fund Type	Department Name	Current Amended Budget	Current Month Actual	Current YTD Actual	Prior YTD Actual	Current Encumbrances	Budget Balance	Percent of Budget
Redevelop Tax Increm	425	Redevelopment Retail & Leighton Plaza	149,425	8,803	79,118	61,502	0	70,307	53%
	426	TIF - Central Medical Service Area	4,103,504	0	1,729,515	756,087	225,474	2,148,515	48%
	429	TIF - Northeast Development	2,806,117	0	1,475	33,901	5,500	2,799,142	0%
	430	TIF - Southside Development #1	6,487,957	6,064	352,055	1,406,191	1,175,421	4,960,481	24%
	435	TIF - Douglas Road	399,823	0	95,391	95,488	4,200	300,232	25%
	436	TIF - Northeast Residential	3,583,228	1,464,000	3,330,291	3,022,532	0	252,937	93%
		Tax Increment Financing Total	51,303,542	4,189,244	13,209,716	14,394,268	2,754,321	35,339,505	31%
		Redevelopment							
		433 Redevelopment General	20,000	0	15,703	854	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	253,822	879,931	1,117,500	0	791,775	53%
		Redevelopment Total	5,291,706	253,822	895,634	1,118,354	0	4,396,072	17%
		Debt Service							
		315 Redevelopment Bond - Airport Taxable	5,000	102	2,107	2,423	0	2,893	42%
		317 Coveleski Debt Service Reserve	0	0	0	0	0	0	0%
		328 Redevelopment Bond - Palais Royale	6,000	170	3,521	4,049	0	2,479	59%
		432 TIF - Southside Development #3	494,151	137,545	492,151	490,005	0	2,000	100%
		Debt Service Total	505,151	137,817	497,779	496,477	0	7,372	99%
		Redevelopment Commission Controlled Funds Total	57,100,399	4,580,883	14,603,129	16,009,099	2,754,321	39,742,949	30%
		Grand Total	386,573,261	26,538,725	153,799,913	157,455,251	27,321,677	205,451,670	47%

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Mayor's Office	Month	July
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Fund/Department Number	101-0101	Date Updated	8/12/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes/Non-Dept Revenue	711,111	52,416	387,737	363,437	-	323,374	55%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	20	95	-	(20)	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	(407)	60	1,136	-	(60)	0%
Other Income	600	(229)	-	40	-	600	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	711,711	51,780	387,818	364,708	-	323,893	54%
Expenditures							
Personnel	632,608	46,208	341,533	299,371	-	291,075	54%
Supplies	19,889	1,496	12,512	26,732	164	7,213	64%
Services	55,853	4,076	32,379	38,604	1,637	21,836	61%
Debt Service	3,361	-	1,394	-	-	1,967	41%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	711,711	51,780	387,818	364,708	1,801	322,092	55%
Net	-	-	-	-	(1,801)	1,801	
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	July
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Fund/Department Number	101-0104	Date Updated	8/19/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes/Non-Dept Revenue	8,831	(2,222)	(26,509)	137,007	-	35,340	-300%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	480,077	34,739	273,976	-	-	206,101	57%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	488,908	32,517	247,467	137,007	-	241,441	51%
Expenditures							
Personnel	422,705	31,468	222,220	131,456	-	200,485	53%
Supplies	24,771	-	12,461	2,394	1,528	10,782	56%
Services	41,432	1,049	12,786	3,157	4,722	23,924	42%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	488,908	32,517	247,467	137,007	6,250	235,191	52%
Net	-	-	-	-	(6,250)	6,250	
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:

The negative revenues indicated in the Property Taxes line, Current Year to Date Actual column indicates that this department is collecting more in revenues than it has expended--this department is paying for itself. Part of the reason for the negative property tax revenue is also due to timing of recording charges to other departments. There were charges that occurred in 2013, however, were not recorded until January 2014, and therefore, showing a credit each month YTD. This should correct itself in 2015.

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	July
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Fund/Department Number	101-0201	Date Updated	8/12/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget	
Revenue								
Property Taxes/Non-Dept Revenue	394,608	32,837	189,256	182,783	-	205,352	48%	
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	32,837	189,256	182,783	-	205,352	48%	
Expenditures								
Personnel	312,763	22,358	162,012	155,301	-	150,751	52%	
Supplies	8,062	2,127	5,437	2,371	510	2,115	74%	
Services	60,383	8,352	21,807	25,111	13,773	24,803	59%	
Debt Service	-	-	-	-	-	-	0%	
Capital	13,400	-	-	-	-	13,400	0%	
Transfers Out	-	-	-	-	-	-	0%	
Total Expenditures	394,608	32,837	189,256	182,783	14,283	191,069	52%	
Net	-	-	-	-	(14,283)	14,283		
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.

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	July
Fund/Department Number	101-0301	Date Updated	8/12/2014

	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/Non-Dept Revenue	534,298	48,162	190,979	217,821	-	343,319	36%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	8,300	434	556	5,267	-	7,744	7%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	542,598	48,596	191,535	223,088	-	351,063	35%
Expenditures							
Personnel	297,929	15,601	115,267	103,998	-	182,662	39%
Supplies	14,785	24	282	5,384	-	14,503	2%
Services	229,884	32,971	75,986	107,416	-	153,898	33%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	6,289	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	542,598	48,596	191,535	223,088	-	351,063	35%
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. Also in 2013, legal expenses were higher due to unforeseen circumstances.

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Administration & Finance	Month	July
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Fund/Department Number	101-0401	Date Updated	7/19/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes/Non-Dept Revenue	2,061,894	186,876	1,159,361	1,025,760	-	902,533	56%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	30,050	-	-	406	-	30,050	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	2,091,944	186,876	1,159,361	1,026,167	-	932,583	55%
Expenditures							
Personnel	1,789,551	140,620	968,366	849,600	-	821,185	54%
Supplies	39,140	3,049	19,407	20,901	4,419	15,314	61%
Services	259,453	42,564	169,660	155,666	16,620	73,173	72%
Debt Service	3,800	643	1,928	-	1,286	586	85%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	2,091,944	186,876	1,159,361	1,026,167	22,325	910,258	56%
Net	-	-	-	-	(22,325)	22,325	
Cash Balance	-						

Staffing			
Full Time	23.00	22.00	22.00
Part-Time /Seasonal/Temporary	2.00	6.00	6.00
Total	25.00	28.00	28.00

Explain Significant Revenue, Expenditure and Staffing Changes/Variations 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. Other Income includes \$30,000 in P-Card commissions; as of August 19, 2014 the program has yet to begin. Upon recent discussions with the PCard Bank issuer, all rebates are received in January of the year following the purchases. Therefore, income will be received in January 2015 for purchases made in 2014. This program is expected to begin within the next 2 months. Budgeted income will be adjusted in August in light of the information received in August.

Explain Significant Spending on Capital Projects Below:

None

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Morris Performing Arts Center	Month	July
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Fund/Department Number	101-0404	Date Updated	8/8/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes/Non-Dept Revenue	181,527	39,695	(93,670)	(14,774)	-	275,197	-52%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	876,000	24,283	644,802	552,617	-	231,198	74%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	6,000	444	4,999	4,604	-	1,001	83%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,063,527	64,421	556,131	542,447	-	507,396	52%
Expenditures							
Personnel	711,096	47,224	385,636	366,966	2,035	323,425	55%
Supplies	32,657	853	10,739	12,346	8,958	12,959	60%
Services	319,774	16,344	159,756	163,135	45,337	114,681	64%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	1,063,527	64,421	556,131	542,447	56,330	451,066	58%
Net	-	-	-	-	(56,330)	56,330	
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	July
Fund/Department Number	101-0405	Date Updated	8/8/2014

	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/Non-Dept Revenue	213,729	13,795	116,224	55,677	-	53,192	54%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	291,981	13,646	117,021	162,482	-	174,960	40%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	18,000	913	7,193	9,323	-	10,807	40%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	523,710	28,354	240,438	227,481	-	238,959	46%
Expenditures							
Personnel	251,265	17,934	132,046	119,012	765	118,454	53%
Supplies	31,629	560	3,887	7,862	4,201	23,541	26%
Services	225,816	9,861	104,506	100,608	39,347	81,963	64%
Debt Service	-	-	-	-	-	-	0%
Capital	15,000	-	-	-	-	15,000	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	523,710	28,354	240,438	227,481	44,313	238,959	54%
Net	-	-	-	-	(44,313)	-	
Cash Balance							

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

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

Explain Significant Spending on Capital Projects Below:

No Capital Projects Started.

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Legal Department	Month	July
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Fund/Department Number	101-0501	Date Updated	8/19/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes/Non-Dept Revenue	953,285	68,166	560,379	463,401	-	392,906	59%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	2,000	-	1,581	790	-	419	79%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	70,350	-	42	316	-	70,309	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,025,635	68,166	562,002	464,506	-	463,633	55%
Expenditures							
Personnel	977,419	63,056	535,704	423,137	-	441,715	55%
Supplies	5,083	260	2,043	4,350	1,912	1,129	78%
Services	39,883	4,850	23,619	29,065	5,081	11,183	72%
Debt Service	3,250	-	635	1,938	635	1,979	39%
Capital	-	-	-	6,016	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	1,025,635	68,166	562,002	464,506	7,628	456,006	56%
Net	-	-	-	-	(7,628)	7,628	
Cash Balance							

Staffing			
Full Time	9.60	8.00	
Part-Time /Seasonal/Temporary	-	3.00	
Total	9.60	11.00	-

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

As of June 30, 2014 the Legal Department is down by 1 FTE but seeks to fill the position through the Liability Insurance fund.

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Engineering	Month	July
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Fund/Department Number	101-0602	Date Updated	8/19/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes/Non-Dept Revenue	1,120,202	76,198	567,315	739,108	-	552,887	51%
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	200	19,371	4,335	-	(13,271)	318%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,126,302	76,398	586,686	743,443	-	539,616	52%
Expenditures							
Personnel	610,675	49,653	336,201	350,131	-	274,474	55%
Supplies	18,929	1,181	12,835	9,261	2,021	4,073	78%
Services	483,156	23,010	231,246	382,079	23,184	228,726	53%
Debt Service	13,542	2,554	6,405	1,973	2,621	4,517	67%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	1,126,302	76,398	586,686	743,443	27,826	511,790	55%
Net	-	-	-	-	(27,826)	27,826	
Cash Balance			-				

Staffing			
Full Time	6.90	6.90	
Part-Time /Seasonal/Temporary	1.81	8.00	
Total	8.71	14.90	-

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

Other income included \$18,356 received in May as reimbursement for costs in state projects. Part-Time includes 6 interns, one of whom will be transferred to the Wastewater fund in July.

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Police Department	Month	July
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Fund/Department Number	101-0801	Date Updated	8/12/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes/Non-Dept Revenue	24,387,504	1,761,981	13,042,085	12,397,281	-	11,345,419	53%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	24,316	-	-	(24,316)	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	200	-	-	(200)	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	7,500	-	-	-	-	7,500	0%
Other Income	330,200	29,390	141,345	201,639	-	188,855	43%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	24,725,204	1,791,370	13,207,946	12,598,920	-	11,517,258	53%
Expenditures							
Personnel	20,335,704	1,499,496	11,114,961	10,903,761	-	9,220,743	55%
Supplies	754,999	29,927	425,004	270,708	98,463	231,532	69%
Services	3,321,343	261,540	1,600,430	1,396,054	196,897	1,524,015	54%
Debt Service	8,000	407	2,393	-	-	5,607	30%
Capital	305,158	-	65,158	28,396	-	240,000	21%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	24,725,204	1,791,370	13,207,946	12,598,920	295,360	11,221,898	55%
Net	-	-	-	-	(295,360)	295,360	
Cash Balance			-	-			

Staffing			
Full Time	253.00	243.00	243.00
Part-Time /Seasonal/Temporary	57.00	12.00	12.00
Total	310.00	255.00	255.00

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, 69% 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	July
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Fund/Department Number	101-0802	Date Updated	8/12/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes/Non-Dept Revenue	2,236,486	162,098	1,128,800	1,162,373	-	1,107,686	50%
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	162,098	1,128,800	1,162,373	-	1,107,686	50%
Expenditures							
Personnel	2,210,667	159,422	1,121,339	1,148,317	-	1,089,328	51%
Supplies	4,029	1,302	1,362	1,245	-	2,667	34%
Services	21,790	1,374	6,099	12,811	-	15,691	28%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	2,236,486	162,098	1,128,800	1,162,373	-	1,107,686	50%
Net	-	-	-	-	-	-	-
Cash Balance	-	-	-	-	-	-	-

Staffing			
Full Time	35.00	32.00	32.00
Part-Time /Seasonal/Temporary	-	-	-
Total	35.00	32.00	32.00

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	July
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Fund/Department Number	101-0901	Date Updated	8/14/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes/Non-Dept Revenue	19,433,415	1,685,499	11,797,285	10,582,043	-	7,636,130	61%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	155,000	-	-	-	-	155,000	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	455,000	40,430	313,453	348,989	-	141,547	69%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	6,000	-	460	38,273	-	5,540	8%
Transfers In	1,000,000	-	-	500,000	-	1,000,000	0%
Total Revenue	21,049,415	1,725,929	12,111,198	11,469,305	-	8,938,217	58%
Expenditures							
Personnel	18,806,414	1,554,949	10,936,872	10,432,054	114,508	7,755,034	59%
Supplies	602,477	38,169	204,523	221,007	69,588	328,366	45%
Services	1,640,524	132,811	969,804	816,244	63,379	607,341	63%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	21,049,415	1,725,929	12,111,198	11,469,305	247,475	8,690,741	59%
Net	-	-	-	-	(247,475)	247,475	
Cash Balance							

Staffing			
Full Time	219.00	217.00	217.00
Part-Time /Seasonal/Temporary	1.00	1.00	1.00
Total	220.00	218.00	218.00

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. We had one firefighter separate during the month of July. 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	July
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Fund/Department Number	101-1008	Date Updated	8/12/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget	
Revenue								
Property Taxes/Non-Dept Revenue	367,262	26,797	187,604	179,722	-	179,658	51%	
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	26,797	187,604	179,964	-	179,658	51%	
Expenditures								
Personnel	272,252	20,885	152,893	139,703	-	119,359	56%	
Supplies	2,394	44	894	1,733	16	1,485	38%	
Services	78,426	5,869	33,818	38,528	10,544	34,064	57%	
Debt Service	-	-	-	-	-	-	0%	
Capital	14,190	-	-	-	-	14,190	0%	
Transfers Out	-	-	-	-	-	-	0%	
Total Expenditures	367,262	26,797	187,604	179,964	10,559	169,099	54%	
Net	-	-	-	-	(10,559)	10,559		
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	July
Fund/Department Number	102	Date Updated	8/12/2014

	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	52,000	845	17,494	20,050	-	34,506	34%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	52,000	845	17,494	20,050	-	34,506	34%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	52,000	845	17,494	20,050	-	34,506	34%
Cash Balance			8,635,198	8,608,230			

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	July
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Fund/Department Number	201	Date Updated	7/14/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	7,350,000	-	4,021,603	3,943,985	-	3,328,397	55%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	1,326,315	60,782	749,920	715,958	-	576,395	57%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	2,021,190	342,056	1,160,701	1,987,363	-	860,489	57%
Interest Earnings	13,000	269	4,808	8,236	-	8,192	37%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	189,004	23,503	120,508	103,232	-	68,496	64%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	10,899,509	426,611	6,057,540	6,758,774	-	4,841,969	56%
Expenditures							
Personnel	7,256,942	659,970	3,940,724	4,315,981	3,036	3,313,182	54%
Supplies	1,621,319	114,609	758,833	1,087,699	241,534	620,952	62%
Services	3,130,772	238,975	2,096,349	1,288,166	63,338	971,084	69%
Debt Service	313,345	-	166,796	144,703	-	146,549	53%
Capital	93,000	-	5,000	150,120	-	88,000	5%
Transfers Out	185,500	-	-	-	-	185,500	0%
Total Expenditures	12,600,878	1,013,554	6,967,702	6,986,669	307,909	5,325,267	58%
Net	(1,701,369)	(586,943)	(910,162)	(227,895)	(307,909)	(483,298)	
Cash Balance			3,355,576	4,670,111			

Staffing

Full Time	111.00	91.00	91.00
Part-Time /Seasonal/Temporary	na	250.00	250.00
Total	111.00	341.00	341.00

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

Fund 201 accounts for the annual operation of the Parks and Recreation Department. There are six divisions within the department, Administration, Maintenance, Golf, Recreation, Greenhouse, and Graffiti. 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. Part time staffing is individuals, not FTEs

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	July
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Fund/Department Number	202	Date Updated	8/14/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	5,633,418	480,111	3,261,792	2,601,760	-	2,371,626	58%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	244,000	32,018	215,771	334,492	-	28,229	88%
Interest Earnings	7,000	411	6,526	6,524	-	474	93%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	5,300	11,366	22,634	4,068	-	(17,334)	427%
Transfers In	3,216,582	-	1,483,291	3,626,882	-	1,733,291	46%
Total Revenue	9,106,300	523,905	4,990,015	6,573,726	-	4,116,285	55%
Expenditures							
Personnel	4,124,220	267,869	2,207,336	2,010,094	-	1,916,884	54%
Supplies	3,330,683	61,596	903,352	845,380	652,073	1,775,258	47%
Services	1,967,329	163,176	1,191,783	828,309	580,841	194,705	90%
Debt Service	408,395	35,637	163,250	53,309	-	245,145	40%
Capital	178,250	-	134,030	70,905	-	44,220	75%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	10,008,877	528,279	4,599,752	3,807,998	1,232,914	4,176,212	58%
Net	(902,577)	(4,373)	390,263	2,765,728	(1,232,914)	(59,927)	
Cash Balance			4,069,991	5,033,416			

Staffing		
Full Time	58.01	55.01
Part-Time /Seasonal/Temporary	7.14	5.22
Total	65.15	60.23

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

Information included for Streets, Traffic & Lighting, and Curb & Sidewalk: Increase in personnel costs - in 2013 the Traffic & Lighting budget was moved from the General Fund (101-0607) to MVH; additional salary and benefit allocations from Engineering Department. 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 79% of our overtime budget, which has been scaled back to emergencies such as the recent storm that went through South Bend. We set up a new overtime account so that we can track Special Events overtime costs which will take some of the burden off of the "regular" overtime account. Additional appropriations were requested and approved in July 2014 for expenses incurred as stated above. These have been reflected in the budget column above.

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Recreation Nonreverting	Month	July
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Fund/Department Number	203	Date Updated	8/11/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	1,400,592	121,170	611,055	643,350	-	789,537	44%
Interest Earnings	4,000	87	1,699	1,772	-	2,301	42%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	45,000	7,745	28,927	84,320	-	16,073	64%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,449,592	129,002	641,681	729,443	-	807,911	44%
Expenditures							
Personnel	613,627	71,553	260,231	241,851	-	353,396	42%
Supplies	274,095	21,751	95,890	118,116	96,800	81,405	70%
Services	492,342	31,848	154,004	150,537	25,591	312,747	36%
Debt Service	-	-	-	-	-	-	0%
Capital	99,000	-	-	-	-	99,000	0%
Transfers Out	-	-	-	10,375	-	-	0%
Total Expenditures	1,479,064	125,151	510,126	520,878	122,391	846,547	43%
Net	(29,472)	3,851	131,554	208,565	(122,391)	(38,636)	
Cash Balance			909,803	879,697			

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	July
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Fund/Department Number	209	Date Updated	8/11/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	30,000	-	-	-	-	30,000	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	5,000	106	2,199	2,520	-	2,801	44%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	300,000	-	-	-	-	300,000	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	335,000	106	2,199	2,520	-	332,801	1%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	30,000	-	-	-	-	30,000	0%
Debt Service	-	-	-	-	-	-	0%
Capital	1,385,000	-	-	-	-	1,385,000	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	1,415,000	-	-	-	-	1,415,000	0%
Net	(1,080,000)	106	2,199	2,520	-	(1,082,199)	
Cash Balance			1,085,586	1,082,196			

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.

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	July
Fund/Department Number	210	Date Updated	8/11/2014

	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	2,000,000	-	-	-	-	2,000,000	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	18,813	3,541	7,866	44,200	-	10,947	42%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	58,203	14,495	28,883	120,875	-	29,320	50%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	2,077,016	18,036	36,749	165,075	-	2,040,267	2%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	117,886	-	36,005	102,639	-	81,881	31%
Capital	2,000,000	-	-	-	-	2,000,000	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	2,117,886	-	36,005	102,639	-	2,081,881	2%
Net	(40,870)	18,036	744	62,436	-	(41,614)	
Cash Balance			349,694	980,892			

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. We received a grant from the IDGF in the amount of \$2,000,000 to be used for Ignition Park Infrastructure.

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Community & Economic Development Admn.	Month	July
Fund/Department Number	211	Date Updated	8/11/2014

	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	386,787	-	10,680	139,636	-	376,107	3%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	2,200	86	1,920	1,707	-	280	87%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	200,300	59,225	220,171	208,282	-	(19,871)	110%
Transfers In	1,688,959	-	844,480	1,288,139	-	844,479	50%
Total Revenue	2,278,246	59,311	1,077,251	1,637,764	-	1,200,995	47%
Expenditures							
Personnel	2,058,296	149,313	1,107,969	1,025,984	-	950,327	54%
Supplies	43,735	2,730	13,446	20,492	13,465	16,824	62%
Services	302,853	21,532	150,564	199,623	14,635	137,654	55%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	4,720	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	2,404,884	173,575	1,271,979	1,250,819	28,100	1,104,805	54%
Net	(126,638)	(114,264)	(194,728)	386,945	(28,100)	96,190	
Cash Balance			712,586	970,781			

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	July
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Fund/Department Number	212	Date Updated	8/11/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	6,625,000	1,110,410	1,993,483	2,448,281	-	4,631,517	30%
Charges for Services	1,000	40	479	912	-	521	48%
Interest Earnings	2,000	97	1,206	1,588	-	794	60%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	283,000	115,636	286,603	177,728	-	(3,603)	101%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	6,911,000	1,226,183	2,281,771	2,628,509	-	4,629,229	33%
Expenditures							
Personnel	2,328	-	-	238	-	2,328	0%
Supplies	-	-	-	1,557	-	-	0%
Services	-	-	-	855,110	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Grants	6,908,455	1,145,593	2,205,311	1,881,851	2,361,186	2,341,958	66%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	6,910,783	1,145,593	2,205,311	2,738,756	2,361,186	2,344,286	66%
Net	217	80,590	76,460	(110,247)	(2,361,186)	2,284,942	
Cash Balance			667,259	402,937			

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	July
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Fund/Department Number	216	Date Updated	8/12/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	35,000	-	23,533	8,939	-	11,467	67%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	300	17	324	336	-	(24)	108%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	600	-	-	-	-	600	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	35,900	17	23,857	9,275	-	12,043	66%
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)	17	23,857	(1,225)	-	(27,957)	
Cash Balance			182,524	143,700			

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

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

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

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Gift, Donation, Bequest	Month	July
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Fund/Department Number	217	Date Updated	8/19/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	290	9	174	150	-	116	60%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	7,000	150,000	171,113	11,269	-	(164,113)	2444%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	7,290	150,009	171,287	11,420	-	(163,997)	2350%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	22,100	10,950	13,736	-	-	8,364	62%
Services	178,910	-	-	1,310	1,310	177,600	1%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	201,010	10,950	13,736	1,310	1,310	185,963	7%
Net	(193,720)	139,059	157,551	10,109	(1,310)	(349,960)	
Cash Balance			232,285	73,342			

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

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

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

Explain Significant Spending on Capital Projects Below:

None

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Police Curfew Violations	Month	July
Fund/Department Number	218	Date Updated	8/12/2014

	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	1,000	50	313	288	-	687	31%
Interest Earnings	25	1	23	26	-	2	92%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,025	51	336	314	-	689	33%
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	51	336	314	-	(311)	
Cash Balance			11,884	11,198			

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	July
Fund/Department Number	220	Date Updated	8/12/2014

	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	-	-	10,000	6,964	-	(10,000)	0%
Charges for Services	180,000	19,784	101,964	103,697	-	78,036	57%
Interest Earnings	3,000	97	2,011	2,428	-	989	67%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	2,000	-	-	1,965	-	2,000	0%
Other Income	26,000	1,534	13,052	2,486	-	12,948	50%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	211,000	21,415	127,027	117,540	-	83,973	60%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	40,855	-	21,494	32,973	7,059	12,302	70%
Services	190,000	11,790	68,180	33,197	-	121,820	36%
Debt Service	-	-	-	-	-	-	0%
Capital	63,947	-	13,947	123,119	-	50,000	22%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	294,802	11,790	103,621	189,289	7,059	184,122	38%
Net	(83,802)	9,625	23,406	(71,749)	(7,059)	(100,149)	
Cash Balance			1,004,630	1,015,456			

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

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

This fund was established for the continuing education and supplies for police and is funded by fees from accident reports, gun permits, false alarm and loud noise fines. 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	July
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Fund/Department Number	227	Date Updated	8/19/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	17,000	738	15,899	10,115	-	1,101	94%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	3,804,857	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	17,000	738	15,899	3,814,973	-	1,101	94%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	200,000	-	-	-	-	200,000	0%
Services	4,315,805	104,828	424,345	64,938	845,450	3,046,011	29%
Debt Service	-	-	-	-	-	-	0%
Capital	2,100,000	-	154,420	-	10,000	1,935,580	8%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	6,615,805	104,828	578,765	64,938	855,450	5,181,591	22%
Net	(6,598,805)	(104,089)	(562,866)	3,750,034	(855,450)	(5,180,490)	
Cash Balance			7,373,167	8,091,595			

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

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

This fund is used primarily to fund Smart Streets projects as well as the Vacant & Abandoned Housing initiative. Most of the \$845K encumbrance for Services is to Trucks R Us for hauling contaminated refuse from the Organic Resources site (\$430,000) and Pelley Excavating for building demolitions (\$240,000). (The Organic Resources 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:

\$5,000 remains of the encumbrance 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	July
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Fund/Department Number	244	Date Updated	8/12/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	215,000	-	215,000	-	-	-	100%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	215,000	-	215,000	-	-	-	100%
Expenditures							
Personnel	215,000	12,813	120,818	-	-	94,182	56%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	215,000	12,813	120,818	-	-	94,182	56%
Net	-	(12,813)	94,182	-	-	(94,182)	
Cash Balance			94,182				

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 supervisors have experienced high level of overtime due to lower than budget staffing levels of the Communication Specialists (the savings in staff labor costs are reflected in the Communications budget in Fund 101-802.) This fund will be closed in 2015 with the advent of the county-wide PSAP system.

Explain Significant Spending on Capital Projects Below:

None. No capital is purchased from this fund.

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Public Safety LOIT	Month	July
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Fund/Department Number	249	Date Updated	8/19/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	6,380,029	-	3,190,015	3,437,225	-	3,190,014	50%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	11,000	150	3,745	5,131	-	7,255	34%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	560,580	-	-	0%
Total Revenue	6,391,029	150	3,193,760	4,002,936	-	3,197,269	50%
Expenditures							
Personnel	7,214,658	575,843	4,197,184	-	-	3,017,474	58%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	5,344,501	-	-	0%
Total Expenditures	7,214,658	575,843	4,197,184	5,344,501	-	3,017,474	58%
Net	(823,629)	(575,692)	(1,003,424)	(1,341,565)	-	179,795	
Cash Balance			1,028,770	1,648,375			

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.

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	July
Fund/Department Number	251	Date Updated	8/19/2014

	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	97,289	637,845	633,873	-	442,155	59%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	8,000	238	4,335	4,260	-	3,665	54%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	33,801	-	33,801	-	-	(0)	100%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,121,801	97,527	675,981	638,133	-	445,820	60%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	472,663	206,924	227,360	139,589	122,640	122,663	74%
Services	7,500	-	-	7,500	-	7,500	0%
Debt Service	-	-	-	-	-	-	0%
Capital	644,357	-	66,782	334,095	304,712	272,863	58%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	1,124,520	206,924	294,142	481,184	427,352	403,026	64%
Net	(2,719)	(109,397)	381,839	156,948	(427,352)	42,794	
Cash Balance			2,323,213	1,871,246			

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. \$33,801 received in April as project reimbursement for Edison & Gordon.

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	July
Fund/Department Number	252	Date Updated	8/12/2014

	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	-	0	2	3	-	(2)	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	-	0	2	3	-	(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)	0	2	3	-	(1,148)	
Cash Balance			1,152	1,149			

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	July
Fund/Department Number	258	Date Updated	8/12/2014

	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	187,000	-	5,000	30,450	-	182,000	3%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	2,000	40	902	1,135	-	1,098	45%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	21,700	(9,976)	7,948	13,550	-	13,752	37%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	210,700	(9,936)	13,850	45,134	-	196,850	7%
Expenditures							
Personnel	112,901	8,538	63,370	61,578	-	49,531	56%
Supplies	4,550	791	1,084	1,111	679	2,787	39%
Services	105,050	5,115	34,403	44,427	10,000	60,647	42%
Debt Service	-	-	-	-	-	-	0%
Capital	1,500	-	-	304	-	1,500	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	224,001	14,445	98,857	107,420	10,679	114,465	49%
Net	(13,301)	(24,380)	(85,007)	(62,286)	(10,679)	82,385	
Cash Balance			381,768	423,878			

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

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

The Human Rights Federal Grant Fund contains separate departments for EEOC and HUD grants. Expenditures in the services category were higher last year due to a new HUD grant. That grant expired in 2014, thus expenses decreased for 2014.

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	July
Fund/Department Number	271	Date Updated	8/11/2014

	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	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	100	1	27	33	-	73	27%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	100	1	27	33	-	73	27%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	10,346	-	9,092	-	-	1,254	88%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	10,346	-	9,092	-	-	1,254	88%
Net	(10,246)	1	(9,064)	33	-	(1,182)	
Cash Balance			5,308	14,356			

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	July
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Fund/Department Number	273	Date Updated	8/8/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	8,000	650	6,915	4,598	-	1,085	86%
Interest Earnings	100	3	53	65	-	47	53%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	8,100	653	6,968	4,663	-	1,132	86%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	18,000	-	8,314	5,391	3,510	6,176	66%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	18,000	-	8,314	5,391	3,510	6,176	66%
Net	(9,900)	653	(1,346)	(728)	(3,510)	(5,045)	
Cash Balance			26,640	28,035			

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	July
Fund/Department Number	280	Date Updated	8/11/2014

	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	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	1	7	8	-	(7)	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	-	1	7	8	-	(7)	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	-	1	7	8	-	(7)	
Cash Balance			3,825	3,812			

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	July
Fund/Department Number	281	Date Updated	8/11/2014

	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	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	3	55	63	-	(55)	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	-	3	55	63	-	(55)	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	-	3	55	63	-	(55)	
Cash Balance			27,183	27,098			

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	July
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Fund/Department Number	289	Date Updated	8/14/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	10,000	24,054	24,054	16,722	-	(14,054)	241%
Interest Earnings	-	2	33	22	-	(33)	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	10,000	24,056	24,087	16,744	-	(14,087)	241%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	10,000	-	-	-	-	10,000	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	3,238	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	10,000	-	-	3,238	-	10,000	0%
Net	-	24,056	24,087	13,506	-	(24,087)	
Cash Balance			40,294	16,187			

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. Received reimbursement for extended response to airplane crash.

Explain Significant Spending on Capital Projects Below:

No major capital expenditures are planned through this fund. Major purchases are funded through the Fire Department and EMS Capital and the minimal fees collected in this fund are used to replace equipment and gear used in responses.

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Indiana River Rescue	Month	July
Fund/Department Number	291	Date Updated	8/14/2014

	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	45,000	3,975	38,575	42,700	-	6,425	86%
Interest Earnings	200	12	208	263	-	(8)	104%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	45,200	3,987	38,783	42,963	-	6,417	86%
Expenditures							
Personnel	2,500	-	-	1,507	628	1,872	25%
Supplies	8,800	13	419	35,221	-	8,381	5%
Services	41,000	11,503	23,850	12,640	-	17,150	58%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	27,460	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	52,300	11,516	24,269	76,828	628	27,403	48%
Net	(7,100)	(7,529)	14,514	(33,865)	(628)	(20,986)	
Cash Balance			110,231	85,555			

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	July
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Fund/Department Number	292	Date Updated	8/12/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	66,716	38,532	-	(66,716)	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	-	-	66,716	38,532	-	(66,716)	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	36,911	-	-	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	36,911	-	90,001	61%
Net	(228,060)	-	(71,343)	1,621	-	(156,717)	
Cash Balance			133,166	99,745			

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 has been 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	July
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Fund/Department Number	294	Date Updated	8/12/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	20,000	-	17,900	19,545	-	2,100	90%
Interest Earnings	-	7	161	187	-	(161)	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	2,000	-	-	-	-	2,000	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	22,000	7	18,061	19,732	-	3,939	82%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	1,750	-	-	71	572	1,178	33%
Services	22,000	259	11,835	17,181	-	10,165	54%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	23,750	259	11,835	17,252	572	11,343	52%
Net	(1,750)	(252)	6,227	2,480	(572)	(7,405)	
Cash Balance			74,311	76,296			

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 90% 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.

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	COPS MORE Grant	Month	July
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Fund/Department Number	295	Date Updated	8/19/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	350	11	229	249	-	121	65%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	3,250	-	-	-	-	3,250	0%
Other Income	38,000	850	6,346	6,456	-	31,654	17%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	41,600	861	6,575	6,705	-	35,025	16%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	15,000	318	2,523	2,073	900	11,577	23%
Services	16,000	2,099	7,279	6,034	-	8,721	45%
Debt Service	-	-	-	-	-	-	0%
Capital	110,600	-	-	-	-	110,600	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	141,600	2,417	9,802	8,107	900	130,898	8%
Net	(100,000)	(1,556)	(3,227)	(1,402)	(900)	(95,873)	
Cash Balance			110,117	105,887			

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	July
Fund/Department Number	299	Date Updated	8/12/2014

	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	75,000	1,668	26,080	47,406	-	48,920	35%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	1,000	83	576	563	-	424	58%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	1,000	-	-	23,018	-	1,000	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	77,000	1,751	26,656	70,987	-	50,344	35%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	56,499	-	23,800	23,867	9,759	22,941	59%
Services	40,000	-	25,234	9,530	14,201	565	99%
Debt Service	-	-	-	-	-	-	0%
Capital	70,000	-	-	65,945	-	70,000	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	166,499	-	49,033	99,342	23,960	93,505	44%
Net	(89,499)	1,751	(22,377)	(28,355)	(23,960)	(43,161)	
Cash Balance			362,783	306,987			

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	July
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Fund/Department Number	404	Date Updated	8/12/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	8,645,811	-	4,322,905	4,577,381	-	4,322,906	50%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	75,000	1,483	29,525	34,343	-	45,475	39%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	549,376	43,444	304,332	307,004	-	245,044	55%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	9,270,187	44,926	4,656,763	4,918,728	-	4,613,424	50%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	1,294,540	115,348	727,379	656,637	3,122	564,039	56%
Services	5,166,602	334,426	2,263,943	2,606,068	296,639	2,606,020	50%
Debt Service	2,245,628	553,926	1,901,139	1,896,128	-	344,489	85%
Capital	1,359,015	15,098	34,598	248,271	1,400	1,323,017	3%
Transfers Out	1,100,000	-	550,000	676,882	-	550,000	50%
Total Expenditures	11,165,785	1,018,798	5,477,058	6,083,987	301,161	5,387,566	52%
Net	(1,895,598)	(973,872)	(820,296)	(1,165,259)	(301,161)	(774,141)	
Cash Balance			14,085,339	14,161,744			

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 balance 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. An additional \$972,500 was appropriated in May 2014 to pay Transpo for the City's portion of the new CNG fueling station.

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Economic Development Income Tax	Month	July
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Fund/Department Number	408	Date Updated	8/19/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	8,796,821	-	4,398,410	4,770,122	-	4,398,411	50%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	504,660	-	354,660	354,960	-	150,000	70%
Interest Earnings	45,000	1,013	20,789	22,980	-	24,211	46%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	11,948	69,665	-	(11,948)	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	9,346,481	1,013	4,785,807	5,217,727	-	4,560,674	51%
Expenditures							
Personnel	500,335	26,415	221,988	-	-	278,347	44%
Supplies	-	-	-	-	-	-	0%
Services	1,726,765	148,541	858,176	846,925	583,128	285,461	83%
Debt Service	1,925,783	962,970	1,925,520	1,914,214	-	263	100%
Capital	275,000	-	150,000	-	-	125,000	55%
Transfers Out	5,862,101	-	2,931,051	3,988,139	-	2,931,051	50%
Total Expenditures	10,289,984	1,137,926	6,086,735	6,749,278	583,128	3,620,121	65%
Net	(943,503)	(1,136,913)	(1,300,928)	(1,531,551)	(583,128)	940,553	
Cash Balance			9,541,200	8,452,860			

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	July
Fund/Department Number	410	Date Updated	8/11/2014

	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	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	110	3	56	65	-	54	51%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	3,224	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	110	3	56	3,289	-	54	51%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	110	3	56	3,289	-	54	51%
Cash Balance			27,643	27,042			

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

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

This budget usually includes payments to the COIT Fund. These payments will not be made unless revenue generated in the fund (primarily from BDC collections) is actually received. 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	July
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Fund/Department Number	655	Date Updated	8/14/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	429,000	36,462	254,290	251,582	-	174,710	59%
Interest Earnings	2,700	107	2,027	1,958	-	673	75%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	431,700	36,568	256,317	253,541	-	175,383	59%
Expenditures							
Personnel	64,378	25	1,481	1,118	-	62,897	2%
Supplies	8,369	-	-	347	-	8,369	0%
Services	34,583	2,651	17,252	14,429	-	17,331	50%
Debt Service	72,784	11,590	47,699	23,238	-	25,085	66%
Capital	-	-	-	-	-	-	0%
Transfers Out	250,000	-	-	250,000	-	250,000	0%
Total Expenditures	430,114	14,265	66,433	289,132	-	363,681	15%
Net	1,586	22,303	189,884	(35,591)	-	(188,298)	
Cash Balance			1,129,267	825,817			

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	July
Fund/Department Number	705	Date Updated	8/12/2014

	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	10	-	4	5	-	6	39%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	1,990	-	1,000	-	-	990	50%
Other Income	-	-	-	1	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	2,000	-	1,004	6	-	996	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	-	-	1,004	6	-	(1,004)	
Cash Balance			2,317	1,936			

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	July
Fund/Department Number	313	Date Updated	8/11/2014

	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	497,000	-	271,788	693,822	-	225,212	55%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	67,350	-	22,679	33,662	-	44,671	34%
Grants/Intergovernmental	85,640	7,140	49,978	41,690	-	35,662	58%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	649,990	7,140	344,445	769,174	-	305,545	53%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	1,268,116	636,000	1,270,500	1,268,000	-	(2,384)	100%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	1,268,116	636,000	1,270,500	1,268,000	-	(2,384)	100%
Net	(618,126)	(628,860)	(926,055)	(498,826)	-	307,929	
Cash Balance			(209,719)	78,546			

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 were received in the amount of \$271,788 during June, 2014. The property tax collections represented 54.69% of the 2014 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 and July debt service payments have been made for 2014. The fund will receive additional property taxes and license excise tax revenue during December, 2014.

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	July
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Fund/Department Number	288	Date Updated	8/14/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	2,623,000	169,983	1,636,799	1,667,233	-	986,201	62%
Interest Earnings	10,000	437	10,358	12,583	-	(358)	104%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	28,000	200	2,741	6,366	-	25,259	10%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	2,661,000	170,620	1,649,899	1,686,181	-	1,011,101	62%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	300,000	59,508	118,308	143,897	25,220	156,472	48%
Services	416,952	34,351	199,242	1,226,970	62,456	155,254	63%
Debt Service	351,106	226,032	246,683	40,667	2,542	101,881	6%
Capital	4,219,241	44,091	2,256,288	889,567	393,739	1,569,213	265%
Transfers Out	1,000,000	-	-	500,000	-	1,000,000	0%
Total Expenditures	6,287,299	363,982	2,820,521	2,801,101	483,957	2,982,821	53%
Net	(3,626,299)	(193,362)	(1,170,622)	(1,114,921)	(483,957)	(1,971,720)	
Cash Balance			4,399,314	4,416,170			

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	July
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Fund/Department Number	377	Date Updated	8/11/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	600,000	40,184	341,848	297,215	-	258,152	57%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	4,000	64	1,314	2,023	-	2,686	33%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	74,228	32,102	66,710	77,851	-	7,518	90%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	678,228	72,350	409,872	377,089	-	268,356	60%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	865,746	381,873	865,545	776,470	-	201	100%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	100,000	-	-	0%
Total Expenditures	865,746	381,873	865,545	876,470	-	201	100%
Net	(187,518)	(309,523)	(455,673)	(499,381)	-	268,155	
Cash Balance			386,384	541,442			

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

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

Effective January 1, 2013, this fund no longer collects hotel/motel tax allocations from St. Joseph County for payment to the Hall of Fame. This fund is currently used for debt, and a \$100,000 capital transfer to Century Center. PSDA tax revenue is generally received from the State on a monthly basis. PSDA tax is a special tax received from the State of Indiana based on the sales tax, income tax and local income taxes collected in the PSDA area (which includes Coveleski Stadium, Century Center, Morris Performing Arts Center and Studebaker National Museum). Coveleski Stadium generates the majority of PSDA revenue. The January debt service payments have been made for 2014. The final debt service payment on the 2010 Coveleski Stadium bonds was paid January 15, 2013. The outstanding principal balance on the bonds is \$2,850,263 at July 31, 2014.

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Coveleski Stadium Capital	Month	July
Fund/Department Number	401	Date Updated	8/11/2014

	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	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	500	3	55	62	-	445	11%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	500	3	55	62	-	445	11%
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)	3	55	62	-	(3,095)	
Cash Balance			26,905	26,821			

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	July
Fund/Department Number	403	Date Updated	8/11/2014

	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	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	200	5	100	114	-	100	50%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	2,700	-	-	-	-	2,700	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	2,900	5	100	114	-	2,800	3%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	2,900	5	100	114	-	2,800	3%
Cash Balance			49,122	48,960			

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

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

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

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Park Nonreverting Capital	Month	July
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Fund/Department Number	405	Date Updated	8/11/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	3,000	4,650	6,574	3,011	-	(3,574)	219%
Interest Earnings	2,200	37	866	995	-	1,334	39%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	12,144	13,305	-	(12,144)	0%
Transfers In	190,500	-	-	-	-	190,500	0%
Total Revenue	195,700	4,687	19,584	17,311	-	176,116	10%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	58,417	2,425	44,995	60,046	14,193	(771)	101%
Services	40,000	5,048	17,468	20	3,735	18,798	53%
Debt Service	-	-	-	-	-	-	0%
Capital	106,800	-	95,000	12,382	-	11,800	89%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	205,217	7,473	157,463	72,449	17,928	29,826	85%
Net	(9,517)	(2,786)	(137,879)	(55,137)	(17,928)	146,290	
Cash Balance			435,012	437,248			

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	July
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Fund/Department Number	406	Date Updated	8/19/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	430,000	-	235,215	253,553	-	194,785	55%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	87,294	3,891	46,213	46,792	-	41,081	53%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	3,500	62	1,354	1,876	-	2,146	39%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	854	212	-	(854)	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	520,794	3,953	283,636	302,432	-	237,158	54%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	294	-	-	0%
Debt Service	722,935	112,650	474,118	352,798	-	248,817	66%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	722,935	112,650	474,118	353,092	-	248,817	66%
Net	(202,141)	(108,697)	(190,482)	(50,660)	-	(11,659)	
Cash Balance			595,317	785,110			

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	July
Fund/Department Number	407	Date Updated	8/19/2014

	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	409,000	150,000	273,553	279,108	-	135,447	67%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	150	10	94	85	-	56	62%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	25,000	-	-	-	-	25,000	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	434,150	150,010	273,647	279,193	-	160,503	63%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	364,762	183,750	369,000	367,575	-	(4,238)	101%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	364,762	183,750	369,000	367,575	-	(4,238)	101%
Net	69,388	(33,740)	(95,353)	(88,382)	-	164,741	
Cash Balance			81,371	9,339			

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	July
Fund/Department Number	412	Date Updated	8/19/2014

	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	679	14,467	18,356	-	10,533	58%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	556,798	-	227,661	237,331	-	329,137	41%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	581,798	679	242,128	255,687	-	339,670	42%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	5,823,729	412,296	912,592	1,015,738	2,322,342	2,588,795	56%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	5,823,729	412,296	912,592	1,015,738	2,322,342	2,588,795	56%
Net	(5,241,931)	(411,617)	(670,464)	(760,052)	(2,322,342)	(2,249,125)	
Cash Balance			6,473,434	7,136,645			

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 \$905,253 (Fund 435 - Douglas Road) and \$4,864,913 (Fund 436 - Eddy Street/Triangle) at 30 June 2014. These revenue streams are scheduled to cease in 2030.

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	July
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Fund/Department Number	416	Date Updated	8/8/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	100,000	2,477	50,080	64,745	-	49,920	50%
Interest Earnings	1,500	49	960	940	-	540	64%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	101,500	2,526	51,040	65,685	-	50,460	50%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	14,700	652	6,026	2,656	-	8,674	41%
Services	38,500	-	1,765	11,945	2,382	34,353	11%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	15,828	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	53,200	652	7,791	30,429	2,382	43,027	19%
Net	48,300	1,874	43,250	35,256	(2,382)	7,432	
Cash Balance			500,060	431,524			

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

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

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

Explain Significant Spending on Capital Projects Below:

There are no Capital projects budgeted for this year.

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Community Revitalization Enhancement District	Month	July
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Fund/Department Number	434	Date Updated	8/11/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	650,000	-	-	-	-	650,000	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	1,000	25	179	379	-	821	18%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	651,000	25	179	379	-	650,821	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	25	(20,796)	(36,596)	-	20,846	
Cash Balance			(11,259)	186,991			

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

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

CREED is derived from State sale taxes generated within the CREED district (within Studebaker/Oliver area) up to a maximum \$1M annually through 2015. The distribution is made once a year in October and amount fluctuates significantly (note historical revenues). Fund did not have sufficient revenue last year to make full debt payment so COIT had to make \$415,000 of the payment. Anticipating revenue will again be short in 2014 to make full payments, but possibly 2015 funding will allow us to reimburse COIT at least a portion of its funding.

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Palais Royale Historic Preservation	Month	July
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Fund/Department Number	450	Date Updated	8/8/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	16,000	132	3,757	8,118	-	12,243	23%
Interest Earnings	125	6	113	140	-	12	90%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	16,125	137	3,870	8,258	-	12,255	24%
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	137	3,870	8,258	-	2,255	
Cash Balance			57,265	66,562			

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

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

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

Explain Significant Spending on Capital Projects Below:

No Capital spending in this fund.

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Football Hall of Fame Capital	Month	July
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Fund/Department Number	677	Date Updated	8/11/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	2,500	60	1,308	1,669	-	1,192	52%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	42	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	2,500	60	1,308	1,711	-	1,192	52%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	15,000	54	419	3,124	-	14,581	3%
Services	173,567	4,067	48,034	35,894	8,908	116,625	33%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	188,567	4,121	48,453	39,018	8,908	131,206	30%
Net	(186,067)	(4,061)	(47,145)	(37,307)	(8,908)	(130,014)	
Cash Balance			611,261	681,780			

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	July				
Fund/Department Number	600	Date Updated	8/19/2014				
	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	1,503,000	102,664	764,145	539,880	-	738,855	51%
Interest Earnings	1,000	56	862	468	-	138	86%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	298	4,239	-	-	(4,239)	0%
Other Income	2,000	5	1,198	1,089	-	802	60%
Transfers In	2,306,560	-	1,153,280	-	-	1,153,280	50%
Total Revenue	3,812,560	103,023	1,923,724	541,437	-	1,888,836	50%
Expenditures							
Personnel	2,012,791	140,850	1,037,590	496,130	2,640	972,561	52%
Supplies	205,215	15,907	81,694	16,981	13,819	109,702	47%
Services	1,314,633	251,794	633,870	40,461	322,665	358,099	73%
Debt Service	21,800	3,525	12,207	10,159	1,969	7,624	65%
Capital	192,470	-	-	-	-	192,470	0%
Transfers Out	52,000	-	-	-	-	52,000	0%
Total Expenditures	3,798,909	412,075	1,765,361	563,731	341,093	1,692,456	55%
Net	13,651	(309,053)	158,363	(22,294)	(341,093)	196,381	
Cash Balance			311,445	181,556			

Staffing			
Full Time	30.00	27.00	36.00
Part-Time /Seasonal/Temporary	-	-	2.00
Total	30.00	27.00	38.00

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	July
Fund/Department Number	601	Date Updated	8/11/2014

	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	-	-	-	-	-	-	0%
Charges for Services	900,500	63,249	520,233	506,521	-	380,267	58%
Interest Earnings	4,000	98	1,903	1,967	-	2,097	48%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	135,900	7,516	112,199	81,276	-	23,701	83%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,040,400	70,863	634,335	589,764	-	406,065	61%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	676,679	47,729	412,808	418,899	17,000	246,871	64%
Debt Service	-	-	-	-	-	-	0%
Capital	921,129	-	67,980	152,723	98,920	754,229	18%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	1,597,808	47,729	480,788	571,622	115,920	1,001,100	37%
Net	(557,408)	23,134	153,547	18,142	(115,920)	(595,035)	
Cash Balance			1,037,735	873,586			

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	July
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Fund/Department Number	610	Date Updated	8/11/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	178,820	-	-	0%
Charges for Services	4,815,830	416,405	2,889,099	2,831,442	-	1,926,731	60%
Interest Earnings	6,000	49	1,232	2,206	-	4,768	21%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	435,871	114,328	212,376	13,617	-	223,495	49%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	5,257,701	530,782	3,102,707	3,026,085	-	2,154,994	59%
Expenditures							
Personnel	1,502,054	142,392	961,578	980,205	1,105	539,371	64%
Supplies	394,595	28,099	240,650	227,134	1,763	152,182	61%
Services	2,877,312	249,976	1,672,155	1,581,804	349,201	855,956	70%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	836,002	165,000	614,916	830,239	-	221,086	74%
Total Expenditures	5,609,963	585,467	3,489,299	3,619,382	352,069	1,768,595	68%
Net	(352,262)	(54,685)	(386,592)	(593,297)	(352,069)	386,399	
Cash Balance			411,802	605,825			

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

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

This fund charges City residents a small monthly fee to pick up and dispose of their trash at area landfills and recycling centers. The operations of Solid Waste are totally funded by these user fees. A much needed purchase of trash totes for distribution to City residents is the main reason operating supplies are running high year to date. Large encumbrances for landfill tipping fees and recycling services, along with higher than expected vehicle repair and maintenance costs, are contributing to the 70% usage of the budget for Services.

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Solid Waste Capital	Month	July
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Fund/Department Number	611	Date Updated	7/31/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	200	6	136	218	-	64	68%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	736,002	165,000	614,916	830,239	-	121,086	84%
Total Revenue	736,202	165,006	615,052	830,457	-	121,150	84%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	736,002	188,337	562,006	513,511	-	173,996	76%
Capital	260,068	31,732	171,182	-	-	88,886	66%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	996,070	220,069	733,188	513,511	-	262,882	74%
Net	(259,868)	(55,063)	(118,136)	316,946	-	(141,732)	
Cash Balance			304	317,054			

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	July
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Fund/Department Number	620	Date Updated	8.14.14
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	14,589,253	1,166,208	8,028,113	8,109,693	-	6,561,140	55%
Interest Earnings	9,000	279	6,485	3,715	-	2,515	72%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	93,580	113	63,875	88,295	-	29,705	68%
Transfers In	19,500	445	8,189	8,868	-	11,311	42%
Total Revenue	14,711,333	1,167,045	8,106,663	8,210,571	-	6,604,670	55%
Expenditures							
Personnel	4,594,374	337,158	2,535,217	2,393,299	2,236	2,056,921	55%
Supplies	1,624,686	96,246	878,136	531,779	81,669	664,881	59%
Services	4,638,911	625,517	2,613,861	2,304,618	185,173	1,839,877	60%
Debt Service	6,555	759	2,854	2,592	-	3,701	44%
Capital	-	-	-	-	-	-	0%
Transfers Out	3,977,478	314,278	2,324,998	2,375,245	-	1,652,480	58%
Total Expenditures	14,842,004	1,373,958	8,355,066	7,607,533	269,078	6,217,860	58%
Net	(130,671)	(206,913)	(248,403)	603,038	(269,078)	386,810	
Cash Balance			3,248,338	2,274,915			

Staffing			
Full Time	70.20	65.70	
Part-Time /Seasonal/Temporary	3.00	5.00	
Total	73.20	70.70	-

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

The purpose of this fund is to account for all revenue and operational expense of the water utility. This fund provides the monies for debt service obligations, reserve requirements and revenue funded capital improvements through transfer of monies to other funds within the utility operations. Slight decrease in revenues compared to prior year. Earlier winter weather is a contributing factor to the higher spending. Extraordinary services and materials were needed for the repair of leaks and thawing of water lines and main leaks. Encumbrances include numerous blanket/value orders issued in period 1. Surplus operating cash has not been transferred out to the Depreciation Fund and is causing the significant difference in the ending cash balance.

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Water Works Capital	Month	July
Fund/Department Number	622	Date Updated	8.7.14

	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	346	7,163	9,630	-	2,837	72%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	10,000	346	7,163	9,630	-	2,837	72%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	3,600	-	3,600	20,050	-	-	100%
Debt Service	-	-	-	-	-	-	0%
Capital	974,658	11,250	11,303	218,927	386,670	576,685	41%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	978,258	11,250	14,903	238,977	386,670	576,685	41%
Net	(968,258)	(10,904)	(7,740)	(229,347)	(386,670)	(573,848)	
Cash Balance			3,523,985	3,915,971			

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

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

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

Explain Significant Spending on Capital Projects Below:

Current encumbrance activity: Trucks (2) w/CNG conversion \$67,463 and North Station Roof Restoration Project \$319,208

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Water Works Bond Capital	Month	July
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Fund/Department Number	623	Date Updated	8.7.14
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	5,000	36	1,343	12,489	-	3,657	27%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	5,000	36	1,343	12,489	-	3,657	27%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	209,422	73,496	107,542	595,608	9,485	92,395	56%
Services	74,076	-	42,103	-	-	31,973	57%
Debt Service	-	-	-	-	-	-	0%
Capital	527,513	2,507	374,356	884,721	-	153,157	71%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	811,011	76,003	524,001	1,480,329	9,485	277,525	66%
Net	(806,011)	(75,967)	(522,658)	(1,467,840)	(9,485)	(273,868)	
Cash Balance			289,972	4,334,996			

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.

Explain Significant Spending on Capital Projects Below:

YTD Spending: Water Meters \$91,276 Pinhook WT Efficiency Improv Project \$432,725

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Water Works Customer Deposit	Month	July
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Fund/Department Number	624	Date Updated	8.7.14
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	6,000	143	2,960	3,269	-	3,040	49%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	40	40	-	-	(40)	0%
Total Revenue	6,000	183	3,000	3,269	-	3,000	50%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	6,000	143	2,960	3,309	-	3,040	49%
Total Expenditures	6,000	143	2,960	3,309	-	3,040	49%
Net	-	40	40	(40)	-	(40)	
Cash Balance			1,464,997	1,446,456			

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

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

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

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Water Works Sinking	Month	July
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Fund/Department Number	625	Date Updated	8.7.14
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	5,000	98	1,042	864	-	3,958	21%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	2,052,224	170,810	1,195,670	1,196,671	-	856,554	58%
Total Revenue	2,057,224	170,908	1,196,712	1,197,535	-	860,512	58%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	2,052,224	350	384,220	409,651	-	1,668,004	19%
Capital	-	-	-	-	-	-	0%
Transfers Out	5,000	98	1,042	864	-	3,958	21%
Total Expenditures	2,057,224	448	385,262	410,515	-	1,671,962	19%
Net	-	170,460	811,450	787,020	-	(811,450)	
Cash Balance			816,787	791,657			

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

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

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

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Water Works Bond Reserve	Month	July
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Fund/Department Number	626	Date Updated	8.7.14
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	5,500	155	3,162	3,137	-	2,338	57%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	84,573	8,564	59,948	161,910	-	24,625	71%
Total Revenue	90,073	8,719	63,110	165,047	-	26,963	70%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	90,073	8,719	63,110	165,047	-	26,963	
Cash Balance			1,628,786	1,476,735			

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

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

The purpose of this fund is to ensure compliance with certain debt service bond covenants. Balance in fund is determined by debt service financing arrangements at bond issuance. 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	July
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Fund/Department Number	629	Date Updated	8.7.14
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	8,500	204	4,187	4,695	-	4,313	49%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	61,812	-	53,507	45,301	-	8,305	87%
Total Revenue	70,312	204	57,694	49,996	-	12,618	82%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	8,500	204	4,187	4,695	-	4,313	49%
Total Expenditures	8,500	204	4,187	4,695	-	4,313	49%
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 money was transferred in during the month of February to satisfy 100% of the 2014 requirement.

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Sewer Repair Insurance	Month	July
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Fund/Department Number	640	Date Updated	8/14/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	548,000	48,706	338,265	318,709	-	209,735	62%
Interest Earnings	1,200	144	2,870	2,781	-	(1,670)	239%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	549,200	48,850	341,134	321,489	-	208,066	62%
Expenditures							
Personnel	177,387	17,556	94,174	64,149	-	83,213	53%
Supplies	17,115	1,346	6,696	12,799	7,206	3,213	81%
Services	327,041	70,687	136,079	124,937	85,139	105,824	68%
Debt Service	28,435	-	14,218	14,218	-	14,217	50%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	549,978	89,589	251,167	216,103	92,345	206,466	62%
Net	(778)	(40,739)	89,967	105,386	(92,345)	1,600	
Cash Balance			1,453,503	1,267,695			

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	July
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Fund/Department Number	641	Date Updated	8/12/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	34,460,188	2,950,233	19,358,034	18,136,445	-	15,102,154	56%
Interest Earnings	18,000	535	11,050	9,853	-	6,950	61%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	60,000	21,536	55,134	28,962	-	4,866	92%
Transfers In	15,000	335	6,891	10,937	-	8,109	46%
Total Revenue	34,553,188	2,972,640	19,431,109	18,186,198	-	15,122,079	56%
Expenditures							
Personnel	6,776,379	499,457	3,856,612	3,647,061	1,666	2,918,102	57%
Supplies	2,419,100	105,428	877,590	944,359	423,902	1,117,609	54%
Services	12,452,029	784,818	5,626,840	6,082,875	1,609,501	5,215,689	58%
Debt Service	359,746	132,435	297,035	241,750	-	62,711	83%
Capital	-	-	-	-	-	-	0%
Transfers Out	13,548,940	774,919	9,554,397	5,794,909	-	3,994,543	71%
Total Expenditures	35,556,194	2,297,057	20,212,473	16,710,954	2,035,068	13,308,653	63%
Net	(1,003,006)	675,583	(781,364)	1,475,244	(2,035,068)	1,813,426	
Cash Balance			6,415,060	5,720,371			

Staffing			
Full Time	95.04	94.04	
Part-Time /Seasonal/Temporary	7.00	7.00	
Total	102.04	101.04	-

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. Service revenue is running slightly below budget estimates as the approved rate increase was below the estimated amount. Debt service payments are done as scheduled. Transfers out are done as needed to fund capital purchases in Fund 642 and to fund scheduled debt service payments.

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Sewage Works Capital	Month	July
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Fund/Department Number	642	Date Updated	7/31/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	39,000	538	10,566	19,483	-	28,435	27%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	3,527,580	-	4,000,000	-	-	(472,420)	113%
Total Revenue	3,566,580	538	4,010,566	19,483	-	(443,986)	112%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	133,264	12,268	55,537	79,814	77,727	0	100%
Debt Service	-	-	-	-	-	-	0%
Capital	9,134,677	140,203	2,739,862	1,946,880	3,471,221	2,923,594	68%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	9,267,941	152,471	2,795,399	2,026,694	3,548,948	2,923,594	68%
Net	(5,701,361)	(151,934)	1,215,167	(2,007,211)	(3,548,948)	(3,367,580)	
Cash Balance			5,259,733	6,855,898			

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 \$1,290,182, Sage/Poppy Rd Lift Station \$235,582, Ferric Chloride Feed Facility \$106,787; Sewer Dept. tandem axle dump trucks \$323,802, Jet Rodder/Vacuum machine \$309,680; Manhole Rehab. work \$86,694, Sewer lining work \$240,515, CNG station upgrade \$85,000.

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Sewage Works Reserve Operations & Maint.	Month	July
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Fund/Department Number	643	Date Updated	7/31/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	15,000	335	6,891	7,413	-	8,109	46%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	223,715	-	129,964	200,296	-	93,751	58%
Total Revenue	238,715	335	136,855	207,709	-	101,860	57%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	15,000	335	6,891	7,413	-	8,109	46%
Total Expenditures	15,000	335	6,891	7,413	-	8,109	46%
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	July
Fund/Department Number	647	Date Updated	7/31/2014

	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	36	-	(3)	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	-	-	3	36	-	(3)	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	1,138	338	1,143	13,616	-	(5)	100%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	1,138	338	1,143	13,616	-	(5)	100%
Net	(1,138)	(338)	(1,141)	(13,580)	-	3	
Cash Balance			-	5,461			

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

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

This Bond, issued in 2007, is now fully spent.

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Sewage Sinking	Month	July
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Fund/Department Number	649	Date Updated	7/31/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	7,000	338	4,925	5,035	-	2,075	70%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	9,797,645	774,919	5,424,433	5,580,517	-	4,373,212	55%
Total Revenue	9,804,645	775,257	5,429,359	5,585,553	-	4,375,286	55%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	3,000	350	1,450	-	-	1,550	48%
Debt Service	9,799,031	-	1,673,252	2,663,015	-	8,125,779	17%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	9,802,031	350	1,674,702	2,663,015	-	8,127,329	17%
Net	2,614	774,907	3,754,656	2,922,537	-	(3,752,042)	
Cash Balance			4,537,463	3,758,583			

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	July
Fund/Department Number	653	Date Updated	7/31/2014

	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	-	-	-	3,524	-	-	0%
Total Expenditures	-	-	-	2,438,087	-	-	0%
Net	-	-	-	(2,423,992)	-	-	-
Cash Balance			7,286,828	7,286,825			

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 that 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	July
Fund/Department Number	658	Date Updated	7/31/2014

	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	5	206	-	(5)	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	-	0	5	206	-	(5)	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	924	924	99,796	-	(924)	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	1,296	(1,296)	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	924	924	99,796	1,296	(2,220)	0%
Net	-	(924)	(919)	(99,590)	(1,296)	2,215	
Cash Balance			1,296	12,614			

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

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

The small balance in this fund is expected to be spent this year.

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Sewer Bond 2011	Month	July
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Fund/Department Number	659	Date Updated	7/31/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	25,000	530	14,551	21,633	-	10,449	58%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	25,000	530	14,551	21,633	-	10,449	58%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	705,491	221	1,984	234,675	3,600	699,907	1%
Debt Service	-	-	-	-	-	-	0%
Capital	12,892,995	424,269	2,915,412	1,325,946	3,642,200	6,335,384	51%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	13,598,486	424,489	2,917,396	1,560,622	3,645,800	7,035,290	48%
Net	(13,573,486)	(423,959)	(2,902,845)	(1,538,989)	(3,645,800)	(7,024,841)	
Cash Balance			4,945,654	8,627,521			

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

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

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

Explain Significant Spending on Capital Projects Below:

This bond has funded Diamond Ave. Trunk Sewer, Phase II \$3.7 million, East Bank Sewer Separation, Phase II \$2.8 million, East Bank Sewer Separation, Phase III \$2.3 million, LaSalle School area Sewer Separation, \$1.7 million, East Bank Sewer Separation, Phase III \$545,000, Southwood Sewer Separation, \$229,000, Diamond Ave. Trunk Sewer, Phase III \$248,000, St. Joseph River CSO Stabilization \$171,000, and Wastewater Treatment Plant Digester Upgrade \$3,264,996.

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Sewer Bond 2012	Month	July
Fund/Department Number	661	Date Updated	7/31/2014

	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	1,744	36,456	42,119	-	8,544	81%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	45,000	1,744	36,456	42,119	-	8,544	81%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	4,870,000	-	-	104,981	-	4,870,000	0%
Debt Service	-	-	-	-	-	-	0%
Capital	13,998,570	-	513,294	1,471,384	2,527,011	10,958,265	22%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	18,868,570	-	513,294	1,576,365	2,527,011	15,828,265	16%
Net	(18,823,570)	1,744	(476,838)	(1,534,246)	(2,527,011)	(15,819,721)	
Cash Balance			17,822,189	21,712,642			

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

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

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 \$350,668.

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Sewer Bond 2013	Month	July
Fund/Department Number	663	Date Updated	7/31/2014

	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	July
Fund/Department Number	664	Date Updated	7/31/2014

	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	9	2	-	(9)	0%
Bond Proceeds	-	-	-	85,740	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	-	0	9	85,742	-	(9)	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	81,064	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	81,064	-	-	0%
Net	-	0	9	4,678	-	(9)	
Cash Balance			4,477	4,678			

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	July
Fund/Department Number	665	Date Updated	7/31/2014

	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	-	-	-	-	-	-	0%
Total Revenue	-	-	-	-	-	-	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	-	-	-	-	-	-	-
Cash Balance	-	-	-	-	-	-	-

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 in late 2014.

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Century Center	Month	July
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Fund/Department Number	670	Date Updated	8/11/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	1,313,436	667,713	1,324,438	1,313,436	-	(11,002)	101%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	3,236,462	673,625	1,515,570	784,973	-	1,720,892	47%
Interest Earnings	-	-	-	228	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	15,000	127	36,342	50,400	-	(21,342)	242%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	4,564,898	1,341,465	2,876,350	2,149,037	-	1,688,548	63%
Expenditures							
Personnel	2,450,875	248,987	1,263,773	862,742	-	1,187,102	52%
Supplies	476,400	27,507	262,268	21,185	-	214,132	55%
Services	1,222,594	84,376	708,332	576,222	-	514,262	58%
Debt Service	-	-	-	-	-	-	0%
Capital	415,029	-	338,301	-	-	76,728	82%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	4,564,898	360,870	2,572,674	1,460,149	-	1,992,224	56%
Net	-	980,595	303,676	688,888	-	(303,676)	
Cash Balance			886,037	1,693,243			

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

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

SMG has assumed management of Century Center effective July 1, 2013. One of their contractual duties is to reduce the operating deficit in the fund. Covered by hotel/motel tax revenue which is received twice per year. The second installment was received in July 2014. Capital expenditures were made for a new freight elevator in prior months. An accounting entry was made in July 2014 to record deferred income from 2013 that was not transferred to revenues. Therefore, the revenues in July 2014 are unusually high. This will even back out in 2015. Other income includes charges to large conferences for electric charges.

Explain Significant Spending on Capital Projects Below:

New freight elevator was installed in a prior period.

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Century Center Capital	Month	July
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Fund/Department Number	671	Date Updated	8/11/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	100,000	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	500	29	174	135	-	326	35%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	500	29	174	100,135	-	326	35%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	54,184	-	-	-	-	54,184	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	339,363	-	-	-	-	339,363	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	393,547	-	-	-	-	393,547	0%
Net	(393,047)	29	174	100,135	-	(393,221)	
Cash Balance			1,757,872	1,375,012			

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

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

The Century Center Board of Managers has not approved a 2014 capital budget in this fund. An appropriation to cover the cost of the new freight elevator originally paid out of Fund 670 was approved in July 2014. A transfer will be done in August to move the cost from Fund 670 to Fund 671.

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Central Services	Month	July
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Fund/Department Number	222	Date Updated	8/13/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	7,796,184	607,755	4,237,956	4,275,039	-	3,558,228	54%
Interest Earnings	3,000	120	2,337	2,345	-	663	78%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	48,190	482	103,944	91,893	-	(55,754)	216%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	7,847,374	608,357	4,344,238	4,369,277	-	3,503,136	55%
Expenditures							
Personnel	2,828,264	198,505	1,493,225	1,450,539	260	1,334,779	53%
Supplies	177,649	8,219	70,441	113,278	86,492	20,716	88%
Services	4,852,122	379,673	2,620,202	2,702,979	1,184,886	1,047,034	78%
Debt Service	6,497	1,414	4,661	4,451	765	1,071	84%
Capital	172,000	-	-	24,817	34,520	137,480	20%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	8,036,532	587,811	4,188,530	4,296,064	1,306,922	2,541,079	68%
Net	(189,158)	20,546	155,707	73,213	(1,306,922)	962,057	
Cash Balance			1,575,256	1,103,931			

Staffing			
Full Time	42.00	40.00	40.00
Part-Time /Seasonal/Temporary	1.00	2.00	2.00
Total	43.00	42.00	42.00

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 checks for \$39,980 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. The supply acct. goes up and down, depending on vehicle repairs. In July we had 1,277 repairs. Year to Date repairs are 9,660. Average Fuel prices for the first 7 months are \$3.06 for Unleaded and \$3.37 for Diesel. Budgeted amount per gallon is \$3.45

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	July
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Fund/Department Number	226	Date Updated	8/12/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	2,859,690	238,310	1,665,017	1,743,336	-	1,194,673	58%
Interest Earnings	22,000	515	10,401	12,637	-	11,599	47%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	17,000	-	47,667	295	-	(30,667)	280%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	2,898,690	238,824	1,723,084	1,756,268	-	1,175,606	59%
Expenditures							
Personnel	189,417	13,943	103,093	93,311	-	86,324	54%
Supplies	21,143	1,598	9,214	9,699	-	11,929	44%
Services	2,676,640	189,489	1,628,500	1,584,855	34,224	1,013,916	62%
Debt Service	-	-	-	-	-	-	0%
Capital	10,000	-	-	23,288	-	10,000	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	2,897,200	205,029	1,740,807	1,711,153	34,224	1,122,169	61%
Net	1,490	33,795	(17,722)	45,115	(34,224)	53,436	
Cash Balance			5,167,775	5,290,527			

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. Although we have a small YTD loss due to the payment for our property insurance renewal last month, 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	July
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Fund/Department Number	278	Date Updated	8/12/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	60,580	4,680	35,310	35,560	-	25,270	58%
Interest Earnings	2,000	50	968	968	-	1,032	48%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	60,580	4,680	35,202	35,533	-	25,378	58%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	123,160	9,410	71,480	72,061	-	51,680	58%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	60,580	-	-	63,700	-	60,580	0%
Services	20,000	-	-	-	-	20,000	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	80,580	-	-	63,700	-	80,580	0%
Net	42,580	9,410	71,480	8,361	-	(28,900)	
Cash Balance			524,434	400,167			

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

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

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

Explain Significant Spending on Capital Projects Below:

None

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Self-Funded Employee Benefits	Month	July
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Fund/Department Number	711	Date Updated	8/13/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	13,385,150	1,081,809	7,507,251	7,003,132	-	5,877,899	56%
Interest Earnings	32,000	502	11,441	17,575	-	20,559	36%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	1,300	93,040	104,139	210,498	-	(102,839)	8011%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	13,418,450	1,175,351	7,622,832	7,231,204	-	5,795,618	57%
Expenditures							
Personnel	4,326	-	-	-	-	4,326	0%
Supplies	38,675	1,272	29,055	5,038	2,334	7,286	81%
Services	760,062	67,585	382,114	330,875	13,000	364,948	52%
Insurance	13,680,400	1,533,424	8,278,106	7,204,145	32,386	5,369,908	61%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	14,483,463	1,602,281	8,689,276	7,540,058	47,720	5,746,468	60%
Net	(1,065,013)	(426,930)	(1,066,444)	(308,854)	(47,720)	49,151	
Cash Balance			4,595,003	7,119,337			

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

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

This fund handles expenses relating to insurance and claims relating to employees: medical, dental, life, flex spending, etc. For the last several years expenses have significantly exceeded revenues (charges to City Departments and employees) so our cash balance has been eroding. We budgeted a \$1 million loss this year and it will likely be more than that. Our insurance advisor is projecting medical claims to reach 107% of budget; if this occurs, this would be an additional \$780,000 loss. We've already lost over \$1,000,000 this year. This is not sustainable in the long-term and we need to address this situation. For the 2015 Budget, we increased employer and employee contributions by 19%, which should help significantly. We are also working with our insurance advisor on some other options.

Explain Significant Spending on Capital Projects Below:

None

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Unemployment Compensation	Month	July
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Fund/Department Number	713	Date Updated	8/12/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	102,364	8,530	59,712	172,403	-	42,652	58%
Interest Earnings	500	23	508	281	-	(8)	102%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	102,864	8,553	60,220	172,684	-	42,644	59%
Expenditures							
Personnel	220,750	6,533	86,292	37,970	-	134,458	39%
Supplies	-	-	-	-	-	-	0%
Services	7,224	602	4,214	2,499	-	3,010	58%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	227,974	7,135	90,506	40,469	-	137,468	40%
Net	(125,110)	1,418	(30,286)	132,215	-	(94,824)	
Cash Balance			229,745	204,781			

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. Budgeted charges for services were adjusted in July 2014 to reflect the change in charges to the departments. 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	July
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Fund/Department Number	701	Date Updated	8/19/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	5,386,832	-	2,564,549	2,517,646	-	2,822,283	48%
Grants/Intergovernmental	-	-	-	-	-	-	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	-	2,565,260	2,519,282	-	2,826,072	48%
Expenditures							
Personnel	5,869,495	450,741	3,176,119	3,203,569	-	2,693,376	54%
Supplies	200	-	-	-	-	200	0%
Services	4,750	85	421	690	-	4,329	9%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	5,874,445	450,825	3,176,540	3,204,259	-	2,697,905	54%
Net	(483,113)	(450,825)	(611,280)	(684,977)	-	128,167	
Cash Balance			326,820	662,888			

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

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

The Fire Pension fund receives State of Indiana pension relief payments in June and September to reimburse the City for actual pension costs paid and reported in the previous year. For 2014, the payments are expected to be \$2,564,549 by 1 July and again by 1 October, totaling \$5,129,098.

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	July
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Fund/Department Number	702	Date Updated	8/4/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	6,300,000	-	3,055,933	2,931,849	-	3,244,067	49%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	6,000	-	1,632	3,210	-	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	-	3,057,565	2,936,170	-	3,252,435	48%
Expenditures							
Personnel	7,216,441	542,876	4,025,753	3,791,343	-	3,190,688	56%
Supplies	1,100	151	151	642	-	949	14%
Services	4,400	99	417	1,066	-	3,983	9%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	7,221,941	543,126	4,026,321	3,793,051	-	3,195,620	56%
Net	(911,941)	(543,126)	(968,756)	(856,881)	-	56,815	
Cash Balance			739,900	1,451,745			

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

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

The Police Pension fund receives pension relief distributions from the State of Indiana to reimburse the City for pension costs paid and reported in the previous fiscal year. For 2014, the payments are expected to be \$3,055,933 by 1 July and again by 1 October, totaling \$6,111,865.

Explain Significant Spending on Capital Projects Below:

No capital expenditures are paid from this fund.

2014 City of South Bend Monthly Financial Report

Fund/Department Name	City Cemetery	Month	July
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Fund/Department Number	730	Date Updated	8/11/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	250	4	75	96	-	175	30%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	250	4	75	96	-	175	30%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	3,197	-	-	0%
Services	10,595	-	-	-	12,017	(1,422)	113%
Debt Service	-	-	-	-	-	-	0%
Capital	10,000	-	-	-	-	10,000	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	20,595	-	-	3,197	12,017	8,578	58%
Net	(20,345)	4	75	(3,101)	(12,017)	(8,403)	
Cash Balance			37,009	38,011			

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	July
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Fund/Department Number	324	Date Updated	8/11/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	13,400,000	-	7,521,012	7,111,555	-	5,878,988	56%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	79,612	2,312	47,079	39,090	-	32,533	59%
Bond Proceeds	-	-	101,267	-	-	(101,267)	0%
Donations	-	-	-	65,000	-	-	0%
Other Income	-	5,289	5,296	2,320,102	-	(5,296)	0%
Transfers In	5,000	102	2,107	278,387	-	2,893	42%
Total Revenue	13,484,612	7,703	7,676,761	9,814,134	-	5,807,851	57%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	6,168,187	298,025	1,967,929	1,058,038	1,040,191	3,160,067	49%
Debt Service	3,562,481	1,137,347	2,536,453	2,133,058	-	1,026,028	71%
Capital	17,556,025	129	46,017	3,892,557	34,785	17,475,223	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	27,286,693	1,435,501	4,550,399	7,083,653	1,074,976	21,661,318	21%
Net	(13,802,081)	(1,427,798)	3,126,362	2,730,481	(1,074,976)	(15,853,467)	
Cash Balance			28,146,492	20,951,853			

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	July
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Fund/Department Number	420	Date Updated	8/11/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	3,400,000	-	2,485,266	1,705,491	-	914,734	73%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	401,000	-	200,000	198,500	-	201,000	50%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	34,000	3,634	22,492	18,121	-	11,508	66%
Interest Earnings	49,645	3,100	25,518	38,677	-	24,127	51%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	277,691	23,261	173,989	249,677	-	103,702	63%
Transfers In	6,000	170	3,521	4,049	-	2,479	59%
Total Revenue	4,168,336	30,165	2,910,786	2,214,515	-	1,257,550	70%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	596,950	32,866	282,797	275,734	213,669	100,484	83%
Debt Service	2,972,966	1,241,954	2,772,964	1,440,376	-	200,002	93%
Capital	2,259,345	56	15,392	40,962	45,890	2,198,063	3%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	5,829,261	1,274,876	3,071,153	1,757,072	259,559	2,498,549	57%
Net	(1,660,925)	(1,244,711)	(160,367)	457,443	(259,559)	(1,240,999)	
Cash Balance			2,444,107	3,296,800			

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	July
Fund/Department Number	422	Date Updated	8/11/2014

	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	420,000	-	304,152	264,690	-	115,848	72%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	2,000	66	1,229	938	-	771	61%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	422,000	66	305,381	265,628	-	116,619	72%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	10,319	-	319	1,678	891	9,109	12%
Debt Service	-	-	-	-	-	-	0%
Capital	647,215	-	-	176,164	8,300	638,915	1%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	657,534	-	319	177,842	9,191	648,024	1%
Net	(235,534)	66	305,062	87,786	(9,191)	(531,405)	
Cash Balance			918,024	539,515			

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	July
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Fund/Department Number	425	Date Updated	8/11/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	500	9	181	202	-	319	36%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	163,803	12,235	92,065	96,523	-	71,738	56%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	164,303	12,244	92,246	96,725	-	72,057	56%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	128,373	8,803	64,765	61,502	-	63,608	50%
Debt Service	-	-	-	-	-	-	0%
Capital	21,052	-	14,353	-	-	6,699	68%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	149,425	8,803	79,118	61,502	-	70,307	53%
Net	14,878	3,441	13,128	35,223	-	1,750	
Cash Balance			146,195	130,619			

Staffing

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

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

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

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	TIF - Central Medical Service Area	Month	July
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Fund/Department Number	426	Date Updated	8/11/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	625,000	-	459,659	613,185	-	165,341	74%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	15,000	157	5,617	8,433	-	9,383	37%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	640,000	157	465,276	621,618	-	174,724	73%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	1,721,310	-	1,543,685	87,059	175,126	2,499	100%
Debt Service	-	-	-	-	-	-	0%
Capital	2,382,194	-	185,830	669,028	50,348	2,146,016	10%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	4,103,504	-	1,729,515	756,087	225,474	2,148,515	48%
Net	(3,463,504)	157	(1,264,239)	(134,469)	(225,474)	(1,973,791)	
Cash Balance			1,968,174	3,724,632			

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	July
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Fund/Department Number	429	Date Updated	8/11/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	820,000	-	808,184	431,979	-	11,816	99%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	7,000	311	6,085	5,178	-	915	87%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	827,000	311	814,269	437,157	-	12,731	98%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	142,827	-	1,475	33,901	5,500	135,852	5%
Debt Service	-	-	-	-	-	-	0%
Capital	2,663,290	-	-	-	-	2,663,290	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	2,806,117	-	1,475	33,901	5,500	2,799,142	0%
Net	(1,979,117)	311	812,794	403,256	(5,500)	(2,786,411)	
Cash Balance			3,821,584	2,622,879			

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	July
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Fund/Department Number	430	Date Updated	8/11/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	2,500,000	-	1,268,946	1,381,537	-	1,231,054	51%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	15,000	331	6,673	12,179	-	8,327	44%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	2,515,000	331	1,275,619	1,393,716	-	1,239,381	51%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	249,784	2,565	141,910	347,203	97,853	10,021	96%
Debt Service	-	-	-	-	-	-	0%
Capital	6,238,173	3,499	210,145	1,058,988	1,077,568	4,950,460	21%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	6,487,957	6,064	352,055	1,406,191	1,175,421	4,960,481	24%
Net	(3,972,957)	(5,733)	923,564	(12,475)	(1,175,421)	(3,721,100)	
Cash Balance			4,363,213	5,382,302			

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 - Douglas Road	Month	July
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Fund/Department Number	435	Date Updated	8/11/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	320,000	-	160,947	164,168	-	159,053	50%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	750	23	526	270	-	224	70%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	320,750	23	161,473	164,438	-	159,277	50%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	4,360	-	160	257	4,200	-	100%
Debt Service	395,463	-	95,231	95,231	-	300,232	24%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	399,823	-	95,391	95,488	4,200	300,232	25%
Net	(79,073)	23	66,082	68,950	(4,200)	(140,955)	
Cash Balance			360,683	229,876			

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 July 31, 2014, the amounts due Mishawaka and Major moves were \$298,333 and \$905,482, 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	July
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Fund/Department Number	436	Date Updated	8/11/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	2,392,000	-	1,382,498	1,340,028	-	1,009,502	58%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	2,000	95	2,408	6,151	-	(408)	120%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	2,394,000	95	1,384,906	1,346,179	-	1,009,094	58%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	6,346	-	-	1,370	-	6,346	0%
Debt Service	3,362,308	1,464,000	3,115,718	3,021,162	-	246,590	93%
Capital	214,574	-	214,573	-	-	1	100%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	3,583,228	1,464,000	3,330,291	3,022,532	-	252,937	93%
Net	(1,189,228)	(1,463,905)	(1,945,385)	(1,676,353)	-	756,157	
Cash Balance			608,694	1,824,958			

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

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

TIF projects vary widely from year to year and expenditures will not necessarily have any trend from one year to the next. Major projects 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	July
Fund/Department Number	433	Date Updated	8/11/2014

	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	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	1	37	73	-	(37)	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	-	1	37	73	-	(37)	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	20,000	-	15,703	854	-	4,297	79%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	20,000	-	15,703	854	-	4,297	79%
Net	(20,000)	1	(15,666)	(781)	-	(4,334)	
Cash Balance			10,082	30,662			

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

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

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

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Certified Technology Park	Month	July
Fund/Department Number	439	Date Updated	8/11/2014

	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	1,450,000	-	-	1,446,074	-	1,450,000	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	12,000	361	7,476	4,519	-	4,524	62%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,462,000	361	7,476	1,450,593	-	1,454,524	1%
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	(2,138,000)	361	7,476	1,450,593	-	(2,145,476)	
Cash Balance			3,690,071	2,266,954			

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	July
Fund/Department Number	454	Date Updated	8/11/2014

	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	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	1,500	37	764	876	-	736	51%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,500	37	764	876	-	736	51%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	1,500	37	764	876	-	736	51%
Cash Balance			377,136	375,958			

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

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

No significant issues.

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Blackthorn Operations	Month	July
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Fund/Department Number	619	Date Updated	8/11/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	1,696,879	239,340	1,012,753	990,928	-	684,126	60%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	50,500	-	-	0%
Total Revenue	1,696,879	239,340	1,012,753	1,041,428	-	684,126	60%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	1,661,128	246,769	872,878	904,332	-	788,250	53%
Debt Service	-	-	-	207,879	-	-	0%
Capital	10,578	7,053	7,053	5,289	-	3,525	67%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	1,671,706	253,822	879,931	1,117,500	-	791,775	53%
Net	25,173	(14,482)	132,822	(76,072)	-	(107,649)	
Cash Balance			210,548	181,464			

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	July
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Fund/Department Number	315	Date Updated	8/11/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	5,000	102	2,107	2,423	-	2,893	42%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	5,000	102	2,107	2,423	-	2,893	42%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	5,000	102	2,107	2,423	-	2,893	42%
Total Expenditures	5,000	102	2,107	2,423	-	2,893	42%
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	July
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Fund/Department Number	317	Date Updated	8/11/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	1,800	49	1,022	1,171	-	778	57%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,800	49	1,022	1,171	-	778	57%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	1,800	49	1,022	1,171	-	778	57%
Cash Balance			504,494	502,919			

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	July
Fund/Department Number	328	Date Updated	8/11/2014

	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	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	6,000	170	3,521	4,049	-	2,479	59%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	6,000	170	3,521	4,049	-	2,479	59%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	6,000	170	3,521	4,049	-	2,479	59%
Total Expenditures	6,000	170	3,521	4,049	-	2,479	59%
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:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	TIF - Southside Development #3	Month	July
Fund/Department Number	432	Date Updated	8/11/2014

	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	-	-	9,175	659,735	-	(9,175)	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	15,000	593	12,328	12,495	-	2,672	82%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	15,000	593	21,503	672,230	-	(6,503)	143%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	656	-	656	1,157	-	-	100%
Debt Service	493,495	137,545	491,495	488,848	-	2,000	100%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	494,151	137,545	492,151	490,005	-	2,000	100%
Net	(479,151)	(136,952)	(470,648)	182,225	-	(8,503)	
Cash Balance			6,498,039	6,310,945			

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

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

The purpose of this fund is to payoff debt. We will not be requesting additional funds from the TIF. The first opportunity to pay off the bond will be February, 2017. The plan is to payoff the bond at that time along with the prepayment penalty. In June we received \$9,175 in the tax distribution we were not expecting to receive. This amount represents collection of delinquent taxes from previous years.

Explain Significant Spending on Capital Projects Below: