



Period Ending: **October 31, 2014**

Issued By: **Administration/Finance**

City of South Bend

Monthly Departmental Financial Report

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Distribution

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

Narrative, October 2014

The Monthly Departmental Financial Report

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

As of October 31, 2014, total revenue was \$198,101,010, 73% of estimated revenue. As of October, 2013 total revenue received was \$205,678,250 within the same funds. Excluding property taxes which are received in June and December each year, remaining revenue sources are at 78% of estimates—less than the expected 83% at this point in the year. October’s cash receipts of \$11.7 million included \$1.4 million in water works revenue and \$990,000 from Community Development Block Grants (CDBG) received through the Department of Community Investment.

As of October 31, 2014, total expenditures were \$219,048,822 and outstanding encumbrances were \$27,565,011, a total of \$246,613,827 which represents 64% of the amended expenditure budget. Encumbrances are either holdovers from previous years or obligations for the remainder of the year. Encumbrances continued to drop in October as more construction projects and vendors were paid after work performed. If encumbrances were excluded, expenditures were 57% of the amended expenditure budget at the end of the period. Total expenditures were \$224,567,709 as of October 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
October 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	54,626,436	1,182,718	34,486,122	41,090,526	20,140,314	63%
		Special Revenue						
		102 Rainy Day	52,000	2,755	26,643	26,328	25,357	51%
		201 Parks & Recreation	10,996,309	225,990	6,920,888	7,935,496	4,075,421	63%
		202 Motor Vehicle Highway	9,202,986	2,002,949	8,144,703	8,106,394	1,058,283	89%
		203 Recreation Nonreverting	1,471,592	52,329	843,749	913,171	627,843	57%
		209 Studebaker-Oliver Reverting Grants	335,000	346	3,350	3,310	331,650	1%
		210 Economic Development State Grants	2,077,016	18,114	55,119	219,809	2,021,897	3%
		211 Community & Economic Development Admn.	2,406,017	779,907	2,330,771	1,708,670	75,246	97%
		212 Community & Economic Development	6,911,000	1,147,633	4,081,478	3,856,761	2,829,522	59%
		216 Police State Seizures	36,200	55	28,815	19,681	7,385	80%
		217 Gift, Donation, Bequest	178,403	74	171,509	11,474	6,894	96%
		218 Police Curfew Violations	1,125	4	374	519	751	33%
		220 Law Enforcement Continuing Education	221,500	18,804	173,778	172,859	47,722	78%
		227 Loss Recovery	17,000	2,287	23,619	3,820,570	-6,619	139%
		244 Emergency Phone System	215,000	0	215,000	0	0	100%
		249 Public Safety LOIT	6,391,029	391	4,789,901	5,496,795	1,601,128	75%
		251 Local Roads & Streets	1,121,801	95,197	880,069	828,849	241,732	78%
		252 Excess Welfare Distribution	0	0	4	4	-4	0%
		258 Human Rights Federal Grant	210,700	53,003	100,398	175,462	110,302	48%
		271 Eastrace Waterway	100	2	33	44	67	33%
		273 Morris PAC / Palais Royale Marketing	8,100	1,059	9,292	5,732	-1,192	115%
		280 Police Block Grants	0	1	12	12	-12	0%
		281 Economic Develop. Commission-Revenue Bonds	0	9	84	83	-84	0%
		289 HAZMAT	34,055	13	24,127	16,756	9,928	71%
		291 Indiana River Rescue	45,350	35	38,901	66,031	6,449	86%
		292 Police Grants	228,060	0	76,920	38,532	151,140	34%
		294 Regional Police Academy	22,000	23	18,514	20,288	3,486	84%
		295 COPS MORE Grant	41,600	2,865	10,991	9,720	30,609	26%
		299 Police Federal Drug Enforcement	83,636	23,649	67,569	172,555	16,067	81%
		404 County Option Income Tax	9,270,187	48,402	6,963,604	7,065,897	2,306,583	75%
		408 Economic Development Income Tax	9,346,481	21,325	7,013,609	7,268,533	2,332,872	75%
		410 Urban Development Action Grant	110	9	85	3,699	25	77%
		655 Project Releaf	431,700	36,881	366,769	363,144	64,931	85%
		705 Police K-9 Unit	2,000	1,001	2,007	7	-7	100%
		Special Revenue Total	61,358,057	4,535,113	43,382,685	48,327,183	17,975,372	71%
		City Debt Service						
		313 Football Hall of Fame Debt Service	649,990	7,140	365,865	787,041	284,125	56%
		City Debt Service Total	649,990	7,140	365,865	787,041	284,125	56%
		Capital Project						
		288 Emergency Medical Services Capital Improv.	2,661,060	365,267	2,317,966	2,561,614	343,094	87%
		377 Professional Sports Development	678,228	45,244	561,300	526,823	116,928	83%
		401 Coveleski Stadium Capital	500	10	13,611	82	-13,111	2722%
		403 Zoo Endowment	2,900	16	152	150	2,748	5%
		405 Park Nonreverting Capital	195,700	5,329	26,097	18,715	169,603	13%
		406 Cumulative Capital Development	520,794	4,074	295,941	314,514	224,853	57%
		407 Cumulative Capital Improvement	434,150	27	298,745	304,217	135,405	69%
		412 Major Moves Construction	581,798	1,902	536,859	302,344	44,939	92%
		416 Morris Performing Arts Center Capital	101,500	10,887	62,297	69,420	39,203	61%
		434 Community Revitalization Enhancement District	651,000	24	252	418	650,748	0%
		450 Palais Royale Historic Preservation	16,125	1,220	8,584	13,279	7,541	53%
		677 Football Hall of Fame Capital	2,500	193	1,953	2,210	547	78%
		Capital Project Total	5,846,255	434,192	4,123,756	4,113,785	1,722,499	71%
		Enterprise						
		600 Consolidated Building Fund	3,845,305	1,292,832	3,429,846	816,429	415,459	89%
		601 Parking Garages	1,041,468	78,909	864,720	828,742	176,748	83%
		610 Solid Waste Operations	5,375,201	485,848	4,420,875	4,531,149	954,326	82%
		611 Solid Waste Capital	836,202	12	744,070	830,637	92,132	89%

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

Fund Control	Fund Type	Dept Name	Current Amended Budget	Current Month Actual	Current YTD Actual	Prior YTD Actual	Budget Balance	Percent of Budget
City Fu	Enterp	620 Water Works Operations	14,792,778	1,473,251	12,390,768	12,916,592	2,402,010	84%
		622 Water Works Capital	10,000	1,111	10,884	12,379	-884	109%
		623 Water Works Bond Capital	5,000	88	1,654	15,490	3,346	33%
		624 Water Works Customer Deposit	6,040	469	4,554	4,323	1,486	75%
		625 Water Works Sinking	2,057,224	171,176	1,710,176	1,711,079	347,048	83%
		626 Water Works Bond Reserve	90,073	515	81,405	218,503	8,668	90%
		629 Water Works Reserve Operations & Maintenance	70,312	665	59,903	51,474	10,409	85%
		640 Sewer Repair Insurance	578,270	52,199	492,096	460,193	86,174	85%
		641 Sewage Works Operations	34,989,128	2,848,880	27,940,347	26,494,611	7,048,781	80%
		642 Sewage Works Capital	4,039,000	1,521	4,015,907	192,463	23,093	99%
		643 Sewage Works Reserve Operations & Maint.	238,715	1,092	140,481	210,110	98,234	59%
		645 2006 Sewer Bond	0	0	0	0	0	0%
		647 Sewer Bond 2007	0	0	3	40	-3	0%
		649 Sewage Sinking	9,809,145	776,836	7,759,676	7,912,155	2,049,469	79%
		650 Clay Sewage Gen Fund	0	0	0	2	0	0%
		651 2007B Sewer Bond	0	0	0	68	0	0%
		653 Sewage Debt Service Reserve	0	0	0	14,096	0	0%
		658 Sewer Bond 2010	0	0	6	214	-6	0%
		659 Sewer Bond 2011	25,000	1,442	19,598	27,881	5,402	78%
		661 Sewer Bond 2012	65,000	5,609	55,260	57,789	9,740	85%
		663 Sewer Bond 2013	0	0	0	0	0	0%
		664 2013A Cost of Issuance Fund	0	1	14	85,745	-14	0%
		665 2014 Sewer Bond	0	0	0	0	0	0%
		670 Century Center	4,569,912	333,312	3,515,387	2,733,821	1,054,525	77%
		671 Century Center Capital	500	24	281	675,252	219	56%
Enterprise Total			82,444,273	7,525,791	67,657,913	60,801,237	14,786,360	82%
Internal Service								
		222 Central Services	7,892,131	554,969	6,039,159	6,142,799	1,852,972	77%
		226 Liability Insurance	2,946,356	240,430	2,447,104	2,507,228	499,252	83%
		278 Take Home Vehicle Police	123,160	9,573	104,967	105,586	18,193	85%
		711 Self-Funded Employee Benefits	13,624,495	1,158,188	11,040,519	10,192,082	2,583,976	81%
		713 Unemployment Compensation	103,214	8,602	86,051	220,824	17,163	83%
Internal Service Total			24,689,356	1,971,762	19,717,799	19,168,519	4,971,557	80%
Trust & Agency								
		701 Firefighters Pension	5,391,332	165	5,130,256	5,037,490	261,076	95%
		702 Police Pension	6,310,500	316	6,118,534	5,873,791	191,966	97%
		703 Police/Fire 1977 Pension	0	0	0	0	0	0%
		730 City Cemetery	250	9	108	124	142	43%
Trust & Agency Total			11,702,082	490	11,248,898	10,911,405	453,184	96%
City Funds Total			241,316,449	15,657,206	180,983,037	185,199,697	60,333,412	75%
Redevelopment Commission Controlled Funds								
Tax Increment Financing								
		324 TIF Revenue - Airport	13,729,822	19,114	7,815,904	9,854,352	5,913,918	57%
		420 Tax Incremental Financing (TIF) - Downtown	4,178,036	230,826	3,179,671	2,565,647	998,365	76%
		422 TIF - West Washington	422,000	293	306,353	265,978	115,647	73%
		425 Redevelopment Retail & Leighton Plaza	164,303	21,470	139,958	132,855	24,345	85%
		426 TIF - Central Medical Service Area	640,000	611	467,339	624,292	172,661	73%
		429 TIF - Northeast Development	829,000	1,219	818,318	439,070	10,682	99%
		430 TIF - Southside Development #1	2,515,000	1,324	1,280,077	1,397,444	1,234,923	51%
		435 TIF - Douglas Road	320,750	19	161,612	164,572	159,138	50%
		436 TIF - Northeast Residential	2,396,200	155	1,385,759	1,347,823	1,010,441	58%
Tax Increment Financing Total			25,195,111	275,031	15,554,991	16,792,033	9,640,120	62%
Redevelopment								
		433 Redevelopment General	0	3	47	94	-47	0%
		439 Certified Technology Park	1,462,000	1,177	11,386	1,452,246	1,450,614	1%
		454 Airport Urban Enterprise Zone	1,500	120	1,164	1,150	336	78%
		619 Blackthorn Operations	1,721,979	72,806	1,512,455	1,546,091	209,524	88%
Redevelopment Total			3,185,479	74,106	1,525,052	2,999,581	1,660,427	48%
Debt Service								

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

Fund			Current	Current	Current YTD	Prior YTD	Budget	Percent
Control	Type	Dept Name	Amended Budget	Month Actual	Actual	Actual	Balance	of Budget
Redeve	Debt S	315 Redevelopment Bond - Airport Taxable	5,000	331	3,208	3,181	1,792	64%
		317 Coveleski Debt Service Reserve	1,800	161	1,557	1,538	243	87%
		319 Blackthorn Redev Bond	0	0	0	464	0	0%
		328 Redevelopment Bond - Palais Royale	6,000	554	5,360	5,315	640	89%
		432 TIF - Southside Development #3	27,000	1,894	27,805	676,442	-805	103%
		Debt Service Total	39,800	2,940	37,930	686,940	1,870	95%
Redevelopment Commission Controlled Funds Total			28,420,390	352,077	17,117,973	20,478,554	11,302,417	60%
Grand Total			269,736,839	16,009,283	198,101,010	205,678,250	71,635,829	73%

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

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	70,454	582,829	520,126	2,059	126,823	82%
	101-0104 311 Call Center	488,908	33,332	359,860	218,637	6,144	122,904	75%
	101-0201 City Clerk	394,608	23,817	278,021	273,378	8,747	107,840	73%
	101-0301 Common Council	542,598	22,122	335,787	296,507	19,317	187,494	65%
	101-0401 Administration & Finance	2,091,944	141,795	1,659,979	1,512,957	16,648	415,317	80%
	101-0404 Morris Performing Arts Center	1,063,527	66,230	777,744	782,671	44,533	241,249	77%
	101-0405 Palais Royale	523,710	28,642	339,589	337,565	40,142	143,979	73%
	101-0501 Legal Department	1,025,635	67,196	797,449	733,266	2,543	225,643	78%
	101-0600 Energy Office 2013	0	0	0	54,256	0	0	0%
	101-0602 Engineering	1,126,302	63,202	864,215	1,065,256	19,600	242,488	78%
	101-0607 Traffic & Lighting 2013	0	0	0	109,536	0	0	0%
	101-0801 Police Department	24,725,204	1,978,134	19,607,963	18,576,388	324,561	4,792,680	81%
	101-0802 Communications Center	2,236,486	144,974	1,651,689	1,728,050	0	584,797	74%
	101-0805 Police LOIT 2013	0	6,279	6,279	3,275,091	0	-6,279	0%
	101-0901 Fire Department	21,049,415	1,596,923	17,591,017	16,625,447	98,665	3,359,733	84%
	101-0905 Fire LOIT 2013	0	0	0	2,878,754	0	0	0%
	101-1008 Human Rights	367,262	28,569	285,812	268,461	6,398	75,052	80%
	101-1201 Code 2013	5,225	0	851	1,710,265	2,269	2,105	60%
	101-1203 Code Hearing 2013	0	0	0	33,078	0	0	0%
	101-1204 Junk Vehicle 2013	0	0	0	30,439	0	0	0%
	101-1205 Unsafe Building 2013	0	0	750	20,762	0	-750	0%
	101-1207 Animal Control 2013	2,254	35	284	473,472	1,547	422	81%
	General Fund Total	56,354,789	4,271,703	45,140,120	51,524,364	593,172	10,621,497	81%
Special Revenue								
	102 Rainy Day	0	0	0	0	0	0	0%
	201 Parks & Recreation	12,600,878	733,598	9,903,999	10,395,759	270,096	2,426,783	81%
	202 Motor Vehicle Highway	10,008,877	1,117,771	7,233,905	5,985,061	1,384,371	1,390,601	86%
	203 Recreation Nonreverting	1,479,064	52,313	772,768	783,172	98,724	607,572	59%
	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	54,008	455,900	0	2,063,878	3%
	211 Community & Economic Development Admn.	2,404,884	162,906	1,842,406	1,812,330	15,125	547,353	77%
	212 Community & Economic Development	6,910,783	995,835	3,980,758	3,784,740	3,090,802	-160,777	102%
	216 Police State Seizures	40,000	0	0	11,450	0	40,000	0%
	217 Gift, Donation, Bequest	201,010	52,583	66,319	0	74,028	60,663	70%
	218 Police Curfew Violations	1,000	0	0	0	0	1,000	0%
	220 Law Enforcement Continuing Education	294,802	29,909	175,945	282,637	6,498	112,359	62%
	227 Loss Recovery	6,615,805	437,585	1,607,304	120,518	1,273,385	3,735,116	44%
	244 Emergency Phone System	215,000	11,260	158,950	0	0	56,050	74%
	249 Public Safety LOIT	7,214,658	558,924	6,117,559	7,405,038	0	1,097,099	85%
	251 Local Roads & Streets	1,124,520	5,696	431,681	778,712	462,050	230,789	79%
	252 Excess Welfare Distribution	1,146	0	0	0	0	1,146	0%
	258 Human Rights Federal Grant	224,001	23,793	169,941	160,045	5,042	49,018	78%
	271 Eastrace Waterway	10,346	0	9,092	0	0	1,254	88%
	273 Morris PAC / Palais Royale Marketing	18,000	1,888	11,079	7,137	1,851	5,070	72%
	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	697	9,303	7%
	291 Indiana River Rescue	52,300	3,294	29,694	86,700	0	22,606	57%
	292 Police Grants	228,060	10,204	185,965	36,911	15,145	26,950	88%
	294 Regional Police Academy	23,750	821	17,327	25,802	0	6,423	73%
	295 COPS MORE Grant	141,600	1,364	15,940	12,482	2,167	123,493	13%
	299 Police Federal Drug Enforcement	166,499	502	94,168	118,746	32,195	40,135	76%
	404 County Option Income Tax	11,165,785	942,142	7,505,280	7,519,738	1,738,511	1,921,994	83%
	408 Economic Development Income Tax	10,289,984	2,624,940	9,508,104	7,124,085	405,663	376,216	96%
	410 Urban Development Action Grant	0	0	0	0	0	0	0%
	655 Project Releaf	430,114	29,550	106,123	301,795	7,289	316,702	26%
	705 Police K-9 Unit	2,000	0	0	0	0	2,000	0%
	Special Revenue Total	75,407,752	7,796,875	49,998,315	47,211,994	8,883,639	16,525,797	78%
City Debt Service								

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

Fund Type	Department Name	Current Amended Budget	Current Month Actual	Current YTD Actual	Prior YTD Actual	Current Encumbrances	Budget Balance	Percent of Budget
City Ft	City Debt S313 Football Hall of Fame Debt Service	1,268,116	800	1,271,300	1,268,000	0	-3,184	100%
City Debt Service Total		1,268,116	800	1,271,300	1,268,000	0	-3,184	100%
Capital Project								
	288 Emergency Medical Services Capital Improv.	6,287,299	64,393	4,738,850	5,009,526	701,810	846,639	87%
	377 Professional Sports Development	865,746	0	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	1,378	165,684	123,141	33,173	6,360	97%
	406 Cumulative Capital Development	722,935	0	530,663	409,763	0	192,272	73%
	407 Cumulative Capital Improvement	364,762	800	369,800	367,575	0	-5,038	101%
	412 Major Moves Construction	5,823,729	586,245	2,411,250	1,134,683	3,142,015	270,464	95%
	416 Morris Performing Arts Center Capital	53,200	0	14,819	38,184	3,839	34,542	35%
	434 Community Revitalization Enhancement District	650,950	0	20,975	873,949	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	16,293	75,197	52,348	4,186	109,184	42%
Capital Project Total		15,175,945	669,109	9,192,783	8,885,639	3,885,023	2,098,139	86%
Enterprise								
	600 Consolidated Building Fund	3,798,909	380,066	2,656,416	834,359	202,911	939,582	75%
	601 Parking Garages	1,597,808	26,962	598,666	725,127	75,080	924,062	42%
	610 Solid Waste Operations	5,609,963	340,689	4,892,849	4,872,391	276,741	440,373	92%
	611 Solid Waste Capital	996,070	83,640	862,363	631,998	0	133,707	87%
	620 Water Works Operations	14,842,004	1,031,862	11,674,779	11,129,138	308,928	2,858,297	81%
	622 Water Works Capital	978,258	227,565	375,427	546,690	126,877	475,955	51%
	623 Water Works Bond Capital	811,011	15,077	569,653	2,879,773	64,919	176,440	78%
	624 Water Works Customer Deposit	6,000	469	4,514	4,363	0	1,486	75%
	625 Water Works Sinking	2,057,224	366	386,696	411,549	0	1,670,528	19%
	626 Water Works Bond Reserve	0	0	0	0	0	0	0%
	629 Water Works Reserve Operations & Maintenance	8,500	665	6,396	6,173	0	2,104	75%
	640 Sewer Repair Insurance	549,978	33,189	358,524	291,329	38,446	153,008	72%
	641 Sewage Works Operations	35,556,194	2,118,451	27,328,286	23,927,334	1,370,879	6,857,029	81%
	642 Sewage Works Capital	9,267,941	488,409	3,897,502	3,705,214	2,526,627	2,843,812	69%
	643 Sewage Works Reserve Operations & Maint.	15,000	1,092	10,517	9,814	0	4,483	70%
	645 2006 Sewer Bond	0	0	0	12	0	0	0%
	647 Sewer Bond 2007	1,138	0	1,143	13,679	0	-5	100%
	649 Sewage Sinking	9,802,031	0	1,675,452	2,663,715	0	8,126,579	17%
	650 Clay Sewage Gen Fund	0	0	0	698	0	0	0%
	651 2007B Sewer Bond	0	0	0	35,985	0	0	0%
	653 Sewage Debt Service Reserve	0	0	0	2,438,087	0	0	0%
	658 Sewer Bond 2010	0	0	924	108,736	1,296	-2,220	0%
	659 Sewer Bond 2011	13,598,486	1,278,177	4,767,706	1,797,170	3,098,694	5,732,086	58%
	661 Sewer Bond 2012	18,868,570	43,386	910,666	3,578,044	1,281,242	16,676,663	12%
	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	304,536	3,170,334	2,711,406	0	1,394,564	69%
	671 Century Center Capital	393,547	0	339,363	30,636	0	54,184	86%
Enterprise Total		142,423,530	6,374,602	64,488,176	63,434,485	9,372,639	68,562,716	52%
Internal Service								
	222 Central Services	8,036,532	516,792	5,906,825	6,086,532	445,062	1,684,645	79%
	226 Liability Insurance	2,897,200	99,361	2,083,373	2,186,956	7,690	806,137	72%
	278 Take Home Vehicle Police	80,580	60,580	60,580	63,700	0	20,000	75%
	711 Self-Funded Employee Benefits	14,483,463	1,339,220	12,354,542	11,326,708	35,139	2,093,782	86%
	713 Unemployment Compensation	227,974	6,488	117,891	49,721	0	110,083	52%
Internal Service Total		25,725,749	2,022,440	20,523,211	19,713,618	487,891	4,714,647	82%
Trust & Agency								
	701 Firefighters Pension	5,874,445	439,603	4,553,172	4,540,476	0	1,321,273	78%
	702 Police Pension	7,221,941	551,172	5,637,801	5,402,129	0	1,584,140	78%
	730 City Cemetery	20,595	0	8,658	4,316	0	11,937	42%
	703 Police/Fire 1977 Pension	0	0	0	0	0	0	0%
Trust & Agency Total		13,116,981	990,776	10,199,631	9,946,921	0	2,917,350	78%

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

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								
City Funds Total		329,472,862	22,126,306	200,813,536	201,985,020	23,222,364	105,436,962	68%
Redevelopment Commission Controlled Funds								
Tax Increment Financing								
	324 TIF Revenue - Airport	27,286,693	646,663	6,531,990	8,337,900	1,972,016	18,782,687	31%
	420 Tax Incremental Financing (TIF) - Downtown	5,829,261	228,765	3,350,678	3,436,127	387,083	2,091,500	64%
	422 TIF - West Washington	657,534	-786	-107	306,219	8,726	648,915	1%
	425 Redevelopment Retail & Leighton Plaza	149,425	3,517	99,308	91,470	0	50,117	66%
	426 TIF - Central Medical Service Area	4,103,504	0	1,781,574	1,379,875	193,626	2,128,304	48%
	429 TIF - Northeast Development	2,806,117	9,744	15,653	53,696	196,274	2,594,190	8%
	430 TIF - Southside Development #1	6,487,957	1,403	567,237	3,149,703	1,580,722	4,339,998	33%
	435 TIF - Douglas Road	399,823	0	395,621	190,718	4,200	2	100%
	436 TIF - Northeast Residential	3,583,228	0	3,576,880	3,218,420	0	6,348	100%
	Tax Increment Financing Total	51,303,542	889,306	16,318,834	20,164,128	4,342,647	30,642,061	40%
Redevelopment								
	433 Redevelopment General	20,000	0	15,703	5,798	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	151,141	1,400,024	1,587,799	0	271,682	84%
	Redevelopment Total	5,291,706	151,141	1,415,727	1,593,597	0	3,875,979	27%
Debt Service								
	315 Redevelopment Bond - Airport Taxable	5,000	331	3,208	3,181	0	1,792	64%
	317 Coveleski Debt Service Reserve	0	0	0	0	0	0	0%
	319 Blackthorn Redev Bond	0	0	0	326,464	0	0	0%
	328 Redevelopment Bond - Palais Royale	6,000	554	5,360	5,315	0	640	89%
	432 TIF - Southside Development #3	494,151	0	492,151	490,005	0	2,000	100%
	Debt Service Total	505,151	885	500,719	824,965	0	4,432	99%
Redevelopment Commission Controlled Funds Total		57,100,399	1,041,332	18,235,280	22,582,690	4,342,647	34,522,472	40%
Grand Total		386,573,261	23,167,638	219,048,816	224,567,709	27,565,011	139,959,434	64%

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Mayor's Office	Month	October
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Fund/Department Number	101-0101	Date Updated	11/11/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes/Non-Dept Revenue	711,111	64,630	576,915	518,096	-	134,196	81%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	30	-	-	(30)	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	35	95	1,665	-	(95)	0%
Other Income	600	5,789	5,789	365	-	(5,189)	965%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	711,711	70,454	582,829	520,126	-	128,882	82%
Expenditures							
Personnel	632,608	67,231	525,029	432,717	-	107,579	83%
Supplies	19,889	1,555	17,564	35,467	706	1,618	92%
Services	55,853	1,118	37,596	49,743	1,352	16,905	70%
Debt Service	3,361	550	2,640	2,199	-	721	79%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	711,711	70,454	582,829	520,126	2,059	126,823	82%

Net	-	-	-	-	(2,059)	2,059
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Cash Balance						
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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/Variations Below:
 Debt Service is paid quarterly; the first payment was made in January 2014. This month, the City received revenue for settlement fees by AEP for a power outage that occurred earlier this year. The total settlement was \$118,974. The Mayor's office received \$5,789.49 of this amount.

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	October
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Fund/Department Number	101-0104	Date Updated	11/13/2014
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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/Non-Dept Revenue	8,831	(899)	(27,409)	-	-	36,240	-310%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	480,077	34,231	387,269	218,637	-	92,808	81%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	488,908	33,332	359,860	218,637	-	129,048	74%
Expenditures							
Personnel	422,705	31,633	329,601	209,424	-	93,104	78%
Supplies	24,771	650	14,026	5,857	1,346	9,398	62%
Services	41,432	1,049	16,233	3,356	4,798	20,401	51%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	488,908	33,332	359,860	218,637	6,144	122,904	75%

Net	-	-	-	-	(6,144)	6,144
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Cash Balance	-	-	-	-	-	-
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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/Variations Below:

The negative revenues indicated in the Property Taxes line, Current Year to Date Actual column indicate 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, that were not recorded until January 2014, and thus 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	October
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Fund/Department Number	101-0201	Date Updated	11/11/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes/Non-Dept Revenue	394,608	23,817	278,021	273,378	-	116,587	70%
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	23,817	278,021	273,378	-	116,587	70%
Expenditures							
Personnel	312,763	22,543	239,190	227,352	-	73,573	76%
Supplies	10,992	248	4,383	9,637	177	6,432	41%
Services	57,453	1,025	34,448	36,390	8,570	14,435	75%
Debt Service	-	-	-	-	-	-	0%
Capital	13,400	-	-	-	-	13,400	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	394,608	23,817	278,021	273,378	8,747	107,840	73%
Net	-	-	-	-	(8,747)	8,747	
Cash Balance			-	-			

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

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

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 occurrence was in 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	October
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Fund/Department Number	101-0301	Date Updated	11/11/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes/Non-Dept Revenue	534,298	22,095	335,137	289,455	-	199,161	63%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	8,300	27	650	7,052	-	7,650	8%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	542,598	22,122	335,787	296,507	-	206,811	62%
Expenditures							
Personnel	297,929	15,601	168,550	161,118	-	129,379	57%
Supplies	14,785	72	590	12,991	752	13,443	9%
Services	229,884	6,449	166,646	122,399	18,565	44,673	81%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	542,598	22,122	335,787	296,507	19,317	187,494	65%

Net	-	-	-	-	(19,317)	19,317
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Cash Balance						
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Staffing			
Full Time	9.00	9.00	9.00
Part-Time /Seasonal/Temporary	-	-	-
Total	9.00	9.00	9.00

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

There are nine (9) Council Members. One member has declined to receive a salary. There were 3 payroll checks issued in January compared to the usual 2 issued in January 2013. This also occurred in August. Total expenditures are higher in 2014 due to legal expenses for unforeseen circumstances.

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Administration & Finance	Month	October
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Fund/Department Number	101-0401	Date Updated	11/13/2014
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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/Non-Dept Revenue	2,091,894	138,773	1,655,528	1,508,872	-	436,366	79%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	50	3,021	4,452	4,085	-	(4,402)	8903%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	2,091,944	141,795	1,659,979	1,512,957	-	431,965	79%
Expenditures							
Personnel	1,789,551	134,793	1,432,638	1,260,404	-	356,913	80%
Supplies	39,140	2,580	27,873	29,895	2,360	8,908	77%
Services	259,453	3,779	196,897	221,372	13,646	48,910	81%
Debt Service	3,800	643	2,571	1,286	643	586	85%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	2,091,944	141,795	1,659,979	1,512,957	16,648	415,317	80%

Net	-	-	-	-	(16,648)	16,648
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Cash Balance						
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Staffing		
Full Time	23.00	22.00
Part-Time /Seasonal/Temporary	2.00	3.00
Total	25.00	25.00

Explain Significant Revenue, Expenditure and Staffing Changes/Variations Below:
 Added 3.2 positions in 2014. New Benefits Manager, Help Desk and Database Administrator positions were approved in the 2014 budget. The Database Administrator position remains unfilled. A new Deputy City Controller began in April, 2014. Additional training costs are being incurred during 2014 for new and existing staff members.

Explain Significant Spending on Capital Projects Below:
 None

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Morris Performing Arts Center	Month	October
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Fund/Department Number	101-0404	Date Updated	11/10/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes/Non-Dept Revenue	181,527	1,947	(10,742)	136,572	-	192,269	-6%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	876,000	64,261	783,265	641,276	-	92,735	89%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	6,000	22	5,221	4,823	-	779	87%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,063,527	66,230	777,744	782,671	-	285,783	73%
Expenditures							
Personnel	711,096	48,022	548,810	534,096	814	161,472	77%
Supplies	32,657	487	14,601	16,726	6,652	11,404	65%
Services	319,774	17,721	214,333	231,849	37,067	68,374	79%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	1,063,527	66,230	777,744	782,671	44,533	241,249	77%

Net	-	-	-	-	(44,533)	44,533
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Cash Balance						
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Staffing		
Full Time	12.00	11.00
Part-Time /Seasonal/Temporary	4.00	4.00
Total	16.00	15.00

Explain Significant Revenue, Expenditure and Staffing Changes/Variations 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	October
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Fund/Department Number	101-0405	Date Updated	11/10/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes/Non-Dept Revenue	213,729	6,180	147,996	77,349	-	25,591	69%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	291,981	20,863	179,565	244,071	-	112,416	61%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	18,000	1,599	12,028	16,145	-	5,972	67%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	523,710	28,642	339,589	337,565	-	143,979	65%
Expenditures							
Personnel	251,265	18,031	193,362	172,330	306	57,597	77%
Supplies	31,629	816	6,073	8,572	3,783	21,773	31%
Services	225,816	9,795	140,154	156,663	36,053	49,609	78%
Debt Service	-	-	-	-	-	-	0%
Capital	15,000	-	-	-	-	15,000	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	523,710	28,642	339,589	337,565	40,142	143,979	73%

Net	-	-	-	-	(40,142)	-
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Cash Balance						
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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/Variations 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	October
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Fund/Department Number	101-0501	Date Updated	11/13/2014
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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/Non-Dept Revenue	953,285	65,202	790,482	731,493	-	162,803	83%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	2,000	-	1,581	1,062	-	419	79%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	70,350	1,994	5,386	712	-	64,964	8%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,025,635	67,196	797,449	733,266	-	228,186	78%
Expenditures							
Personnel	977,419	62,377	761,079	672,536	-	216,340	78%
Supplies	5,083	(33)	2,591	13,555	1,721	770	85%
Services	39,883	4,853	32,826	44,920	504	6,553	84%
Debt Service	3,250	-	953	2,255	318	1,979	39%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	1,025,635	67,196	797,449	733,266	2,543	225,643	78%

Net	-	-	-	-	(2,543)	2,543
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Cash Balance	-	-	-	-	-	-
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Staffing		
Full Time	9.60	9.60
Part-Time /Seasonal/Temporary	-	1.00
Total	9.60	10.60

Explain Significant Revenue, Expenditure and Staffing Changes/Variations Below:
 The Other Income of \$70,350 is reimbursement for legal expenses from TIF funds.

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Engineering	Month	October
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Fund/Department Number	101-0602	Date Updated	11/13/2014
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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/Non-Dept Revenue	1,120,202	59,394	840,645	1,060,302	-	279,557	75%
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	3,808	23,570	4,954	-	(17,470)	386%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,126,302	63,202	864,215	1,065,256	-	262,088	77%
Expenditures							
Personnel	610,675	43,137	494,272	521,090	-	116,403	81%
Supplies	18,929	744	15,254	14,283	1,779	1,896	90%
Services	483,156	19,322	347,636	526,600	15,848	119,673	75%
Debt Service	13,542	-	7,053	3,283	1,973	4,517	67%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	1,126,302	63,202	864,215	1,065,256	19,600	242,488	78%
Net	-	-	-	-	(19,600)	19,600	
Cash Balance							

Staffing		
Full Time	6.90	6.65
Part-Time /Seasonal/Temporary	1.81	1.28
Total	8.71	7.93

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

Other income included \$18,356 received in May as reimbursement for costs in state projects.

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Police Department	Month	October
Fund/Department Number	101-0801	Date Updated	11/14/2014

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes/Non-Dept Revenue	24,373,504	1,930,205	19,302,726	18,283,203	-	5,070,778	79%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	24,316	-	-	(24,316)	0%
Charges for Services	-	-	200	170	-	(200)	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	7,500	-	-	-	-	7,500	0%
Other Income	344,200	47,929	280,721	293,016	-	63,479	82%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	24,725,204	1,978,134	19,607,963	18,576,388	-	5,117,241	79%
Expenditures							
Personnel	20,335,704	1,543,662	16,413,883	16,058,416	-	3,921,821	81%
Supplies	754,999	44,096	527,637	337,693	125,942	101,420	87%
Services	3,321,343	389,379	2,581,943	2,151,883	198,619	540,781	84%
Debt Service	8,000	997	19,342	-	-	(11,342)	242%
Capital	305,158	-	65,158	28,396	-	240,000	21%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	24,725,204	1,978,134	19,607,963	18,576,388	324,561	4,792,680	81%

Net	-	-	-	-	(324,561)	324,561
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Cash Balance	-	-	-	-	-	-
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Staffing			
Full Time	253.00	241.00	241.00
Part-Time /Seasonal/Temporary	57.00	31.00	31.00
Total	310.00	272.00	272.00

Explain Significant Revenue, Expenditure and Staffing Changes/Variations 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, 87% 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	October
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Fund/Department Number	101-0802	Date Updated	11/14/2014
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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	2,236,486	144,974	1,651,689	1,728,050	-	584,797	74%
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	144,974	1,651,689	1,728,050	-	584,797	74%
Expenditures							
Personnel	2,210,667	144,327	1,641,766	1,708,509	-	568,901	74%
Supplies	4,029	-	1,362	1,245	-	2,667	34%
Services	21,790	647	8,561	18,296	-	13,229	39%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	2,236,486	144,974	1,651,689	1,728,050	-	584,797	74%

Net	-	-	-
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Cash Balance	-	-	-
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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/Variances 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	October
Fund/Department Number	101-0901	Date Updated	11/11/2014

	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/Non-Dept Revenue	19,433,415	1,551,195	16,147,311	15,615,926	-	3,286,104	83%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	155,000	-	-	-	-	155,000	0%
Charges for Services	455,000	45,728	441,626	470,862	-	13,374	97%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	6,000	-	2,081	38,659	-	3,919	35%
Transfers In	1,000,000	-	1,000,000	500,000	-	-	100%
Total Revenue	21,049,415	1,596,923	17,591,017	16,625,447	-	3,458,398	84%
Expenditures							
Personnel	18,806,414	1,439,144	15,881,028	15,151,301	45,507	2,879,879	85%
Supplies	602,477	20,288	310,406	301,554	23,223	268,848	55%
Services	1,640,524	137,491	1,399,583	1,172,592	29,936	211,006	87%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	21,049,415	1,596,923	17,591,017	16,625,447	98,665	3,359,733	84%
Net	-	-	-	-	(98,665)	98,665	
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/Variations Below:

The South Bend Fire Department is budgeted to have 251 sworn firefighters and 6 civilian full time employees. 38 firefighters are paid directly through the Public Safety LOIT leaving this account the balance. We swore on 1 firefighter in the month of September. 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	October
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Fund/Department Number	101-1008	Date Updated	11/11/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes/Non-Dept Revenue	367,262	28,569	285,812	268,219	-	81,450	78%
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	28,569	285,812	268,461	-	81,450	78%
Expenditures							
Personnel	272,252	21,200	225,107	204,168	-	47,145	83%
Supplies	2,394	332	1,290	2,955	16	1,088	55%
Services	78,426	7,037	59,415	61,338	6,382	12,628	84%
Debt Service	-	-	-	-	-	-	0%
Capital	14,190	-	-	-	-	14,190	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	367,262	28,569	285,812	268,461	6,398	75,052	80%
Net	-	-	-	-	(6,398)	6,398	
Cash Balance			-	-			

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

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

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	October
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Fund/Department Number	102	Date Updated	11/11/2014
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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	52,000	2,755	26,643	26,328	-	25,357	51%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	52,000	2,755	26,643	26,328	-	25,357	51%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	52,000	2,755	26,643	26,328	-	25,357	
Cash Balance			8,644,348	8,614,509			

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	October		
Fund/Department Number	201				Date Updated	11/14/2014		
	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	7,350,000	-	4,021,603	3,943,985	-	3,328,397	55%	
Local Income Taxes	-	-	-	-	-	-	0%	
Other Taxes	596,878	-	324,443	309,952	-	272,435	54%	
Grants/Intergovernmental	729,437	60,782	607,824	580,008	-	121,613	83%	
Charges for Services	2,149,540	126,323	1,821,462	2,964,308	-	328,078	85%	
Interest Earnings	13,000	687	7,700	11,250	-	5,300	59%	
Bond Proceeds	-	-	-	-	-	-	0%	
Donations	-	-	-	-	-	-	0%	
Other Income	157,454	38,197	137,856	125,992	-	19,598	88%	
Transfers In	-	-	-	-	-	-	0%	
Total Revenue	10,996,309	225,990	6,920,888	7,935,496	-	4,075,421	63%	
Expenditures								
Personnel	7,256,942	500,613	5,861,391	6,499,039	2,887	1,392,664	81%	
Supplies	1,621,319	69,793	1,057,880	1,521,920	157,363	406,076	75%	
Services	3,130,772	162,980	2,670,152	1,843,637	109,847	350,773	89%	
Debt Service	313,345	212	263,038	240,307	-	50,307	84%	
Capital	93,000	-	51,538	290,855	-	41,462	55%	
Transfers Out	185,500	-	-	-	-	185,500	0%	
Total Expenditures	12,600,878	733,598	9,903,999	10,395,759	270,096	2,426,783	81%	
Net	(1,604,569)	(507,608)	(2,983,111)	(2,460,263)	(270,096)	1,648,639		
Cash Balance			1,275,295	2,422,938				

Staffing			
Full Time	113.00	89.00	89.00
Part-Time /Seasonal/Temporary	na	158.00	158.00
Total	113.00	247.00	247.00

Explain Significant Revenue, Expenditure and Staffing Changes/Variations 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. Golf Revenues have been affected by the cold, wet spring and rainy summer weather. 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	October	
Fund/Department Number	202				Date Updated	11/13/2014	
	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	5,633,418	446,589	4,790,258	4,066,912	-	843,160	85%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	298,600	21,052	282,786	389,032	-	15,814	95%
Interest Earnings	11,350	1,227	10,848	10,172	-	502	96%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	43,036	50,790	94,229	13,396	-	(51,193)	219%
Transfers In	3,216,582	1,483,291	2,966,582	3,626,882	-	250,000	92%
Total Revenue	9,202,986	2,002,949	8,144,703	8,106,394	-	1,058,283	89%
Expenditures							
Personnel	4,124,220	294,436	3,152,800	2,888,704	-	971,420	76%
Supplies	3,330,683	467,510	794,179	1,830,083	1,154,184	1,382,320	58%
Services	1,967,329	317,336	2,950,839	1,141,742	220,718	(1,204,228)	161%
Debt Service	408,395	38,489	202,057	53,627	9,469	196,869	52%
Capital	178,250	-	134,030	70,905	-	44,220	75%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	10,008,877	1,117,771	7,233,905	5,985,061	1,384,371	1,390,601	86%
Net	(805,891)	885,179	910,798	2,121,333	(1,384,371)	(332,318)	
Cash Balance			4,589,236	4,392,247			

Staffing		
Full Time	58.01	56.01
Part-Time /Seasonal/Temporary	7.14	6.68
Total	65.15	62.69

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. We set up a new overtime account so that we can track Special Events overtime costs which will allow for better understanding of the overtime costs incurred for special events around the City. 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	October
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Fund/Department Number	203	Date Updated	11/12/2014
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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	1,402,592	42,347	771,529	808,521	-	631,063	55%
Interest Earnings	4,000	270	2,620	2,394	-	1,381	65%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	65,000	9,712	69,600	102,256	-	(4,600)	107%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,471,592	52,329	843,749	913,171	-	627,843	57%
Expenditures							
Personnel	613,627	30,056	398,220	381,156	-	215,407	65%
Supplies	274,095	12,781	162,915	189,326	78,185	32,995	88%
Services	492,342	9,475	211,633	202,314	20,539	260,170	47%
Debt Service	-	-	-	-	-	-	0%
Capital	99,000	-	-	-	-	99,000	0%
Transfers Out	-	-	-	10,375	-	-	0%
Total Expenditures	1,479,064	52,313	772,768	783,172	98,724	607,572	59%
Net	(7,472)	17	70,981	129,999	(98,724)	20,272	
Cash Balance			849,230	801,131			

Staffing			
Full Time	1.00	1.00	1.00
Part-Time /Seasonal/Temporary	-	48.00	48.00
Total	1.00	49.00	49.00

Explain Significant Revenue, Expenditure and Staffing Changes/Variations 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. Part time employees are individuals, not FTEs.

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Stuebaker-Oliver Reverting Grants	Month	October
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Fund/Department Number	209	Date Updated	11/10/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	30,000	-	-	-	-	30,000	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	5,000	346	3,350	3,310	-	1,650	67%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	300,000	-	-	-	-	300,000	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	335,000	346	3,350	3,310	-	331,650	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)	346	3,350	3,310	-	(1,083,350)	
Cash Balance			1,086,736	1,082,985			

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

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

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

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	October
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Fund/Department Number	210	Date Updated	11/10/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	2,000,000	-	-	-	-	2,000,000	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	18,813	3,510	11,632	56,727	-	7,181	62%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	58,203	14,604	43,487	163,082	-	14,716	75%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	2,077,016	18,114	55,119	219,809	-	2,021,897	3%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	117,886	-	54,008	455,900	-	63,878	46%
Capital	2,000,000	-	-	-	-	2,000,000	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	2,117,886	-	54,008	455,900	-	2,063,878	3%
Net	(40,870)	18,114	1,111	(236,091)	-	(41,981)	
Cash Balance			350,062	682,364			

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

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

No significant issues. The IRF Loan was paid off early in 2013. Original maturity date was 07/30/2022. We received notification of a grant award from the IDGF in the amount of \$2,000,000 to be used for Ignition Park Infrastructure. Revenues are received as reimbursements after expenditures are incurred.

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Community & Economic Development Admn.	Month	October
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Fund/Department Number	211	Date Updated	11/10/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	386,787	336,787	347,467	139,636	-	39,320	90%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	4,200	276	2,855	2,300	-	1,345	68%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	326,071	20,604	291,490	278,595	-	34,581	89%
Transfers In	1,688,959	422,240	1,688,959	1,288,139	-	-	100%
Total Revenue	2,406,017	779,907	2,330,771	1,708,670	-	75,246	97%
Expenditures							
Personnel	2,058,296	141,047	1,605,246	1,495,954	-	453,050	78%
Supplies	43,735	989	27,880	28,074	2,564	13,291	70%
Services	302,853	20,870	209,280	283,582	12,561	81,012	73%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	4,720	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	2,404,884	162,906	1,842,406	1,812,330	15,125	547,353	77%
Net	1,133	617,001	488,365	(103,660)	(15,125)	(472,107)	
Cash Balance			1,395,680	480,178			

Staffing			
Full Time	26.60	24.80	24.80
Part-Time /Seasonal/Temporary	-	-	-
Total	26.60	24.80	24.80

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

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Community & Economic Development	Month	October
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Fund/Department Number	212	Date Updated	11/10/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	6,625,000	1,037,393	3,646,804	3,490,595	-	2,978,196	55%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	2,000	208	1,739	1,997	-	261	87%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	284,000	110,032	432,935	364,169	-	(148,935)	152%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	6,911,000	1,147,633	4,081,478	3,856,761	-	2,829,522	59%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Grants	6,910,783	995,835	3,980,758	3,784,740	3,090,802	(160,777)	102%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	6,910,783	995,835	3,980,758	3,784,740	3,090,802	(160,777)	102%
Net	217	151,798	100,720	72,021	(3,090,802)	2,990,299	
Cash Balance			692,548	583,505			

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	October
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Fund/Department Number	216	Date Updated	11/14/2014
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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	35,000	-	28,309	19,239	-	6,691	81%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	600	55	506	442	-	94	84%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	600	-	-	-	-	600	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	36,200	55	28,815	19,681	-	7,385	80%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	20,000	-	-	1,450	-	20,000	0%
Debt Service	-	-	-	-	-	-	0%
Capital	20,000	-	-	10,000	-	20,000	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	40,000	-	-	11,450	-	40,000	0%
Net	(3,800)	55	28,815	8,231	-	(32,615)	
Cash Balance			187,482	153,155			

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

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

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

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Gift, Donation, Bequest	Month	October
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Fund/Department Number	217	Date Updated	11/13/2014
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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	-	-	-	-	-	-	0%
Interest Earnings	290	74	397	204	-	(107)	137%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	178,113	-	171,113	11,269	-	7,000	96%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	178,403	74	171,509	11,474	-	6,894	96%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	22,100	-	13,736	-	-	8,364	62%
Services	178,910	52,583	52,583	-	74,028	52,300	71%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	201,010	52,583	66,319	-	74,028	60,663	70%
Net	(22,607)	(52,508)	105,191	11,474	(74,028)	(53,770)	
Cash Balance			179,925	74,707			

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

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

The Gift, Donation, and Bequest fund may be used by all City departments but the majority of the donations are for Animal Care and Control and Community Investment (i.e. bicycle signs). In July this account received a UEA grant for Code Enforcement of \$150,000, to be used for demolitions.

Explain Significant Spending on Capital Projects Below:

None

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Police Curfew Violations	Month	October
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Fund/Department Number	218	Date Updated	11/14/2014
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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	1,000	-	338	485	-	662	34%
Interest Earnings	125	4	36	34	-	89	29%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,125	4	374	519	-	751	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	125	4	374	519	-	(249)	
Cash Balance			11,921	11,403			

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

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

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

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Law Enforcement Continuing Education	Month	October
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Fund/Department Number	220	Date Updated	11/13/2014
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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	10,000	-	10,000	6,964	-	-	100%
Charges for Services	180,000	16,401	145,021	151,851	-	34,979	81%
Interest Earnings	3,000	319	3,072	3,131	-	(72)	102%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	2,000	460	460	2,725	-	1,540	23%
Other Income	26,500	1,624	15,225	8,188	-	11,275	57%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	221,500	18,804	173,778	172,859	-	47,722	78%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	40,855	7,680	37,370	124,139	6,498	(3,013)	107%
Services	190,000	22,229	124,628	35,378	-	65,372	66%
Debt Service	-	-	-	-	-	-	0%
Capital	63,947	-	13,947	123,119	-	50,000	22%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	294,802	29,909	175,945	282,637	6,498	112,359	62%
Net	(73,302)	(11,105)	(2,167)	(109,779)	(6,498)	(64,637)	
Cash Balance			979,059	977,428			

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

Explain Significant Revenue, Expenditure and Staffing Changes/Variances 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. Supply costs in 2014 exceed the budget and a budget transfer will be prepared to cover this amount. 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	October
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Fund/Department Number	227	Date Updated	11/13/2014
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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	-	-	-	-	-	-	0%
Interest Earnings	17,000	2,287	23,619	15,713	-	(6,619)	139%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	3,804,857	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	17,000	2,287	23,619	3,820,570	-	(6,619)	139%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	200,000	-	-	-	-	200,000	0%
Services	4,315,805	437,585	1,442,884	120,518	1,273,385	1,599,536	63%
Debt Service	-	-	-	-	-	-	0%
Capital	2,100,000	-	164,420	-	-	1,935,580	8%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	6,615,805	437,585	1,607,304	120,518	1,273,385	3,735,116	44%
Net	(6,598,805)	(435,297)	(1,583,685)	3,700,052	(1,273,385)	(3,741,735)	
Cash Balance			6,352,348	8,041,613			

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

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

This fund is used primarily to fund Smart Streets projects as well as the Vacant & Abandoned Housing initiative. Most of the \$1.2 million encumbrance for Services is to demolition companies for V&A demolitions (\$730,000) and Trucks R Us for hauling contaminated refuse from the Organic Resources site (\$372,000). (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:

Budgeted capital expenditures include \$150,000 for a well pump at West Calvert (in association with the ethanol plant) and \$1.95 million for the Smart Streets initiative. The well pump has been installed but this account's reserve has yet to be used for the streets.

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Emergency Phone System	Month	October
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Fund/Department Number	244	Date Updated	11/13/2014
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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	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	11,260	158,950	-	-	56,050	74%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	215,000	11,260	158,950	-	-	56,050	74%
Net	-	(11,260)	56,050	-	-	(56,050)	
Cash Balance			56,050				

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

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

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

Explain Significant Spending on Capital Projects Below:

None. No capital is purchased from this fund.

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Public Safety LOIT	Month	October
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Fund/Department Number	249	Date Updated	11/17/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	6,380,029	-	4,785,022	4,910,322	-	1,595,007	75%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	11,000	391	4,879	6,442	-	6,121	44%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	580,031	-	-	0%
Total Revenue	6,391,029	391	4,789,901	5,496,795	-	1,601,128	75%
Expenditures							
Personnel	7,214,658	558,924	6,117,559	-	-	1,097,099	85%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	7,405,038	-	-	0%
Total Expenditures	7,214,658	558,924	6,117,559	7,405,038	-	1,097,099	85%
Net	(823,629)	(558,533)	(1,327,658)	(1,908,243)	-	504,029	
Cash Balance			704,536	1,081,697			

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

Explain Significant Revenue, Expenditure and Staffing Changes/Variations 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. As of Oct 2014 the police expenditures are in line with budget but firefighters are over by \$145,000.

Explain Significant Spending on Capital Projects Below:

None. No capital equipment is purchased from this fund.

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Local Roads & Streets	Month	October
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Fund/Department Number	251	Date Updated	11/13/2014
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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	1,080,000	94,460	839,459	823,273	-	240,541	78%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	8,000	737	6,809	5,576	-	1,191	85%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	33,801	-	33,801	-	-	(0)	100%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,121,801	95,197	880,069	828,849	-	241,732	78%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	472,663	5,696	348,078	397,338	123,922	663	100%
Services	7,500	-	-	7,500	-	7,500	0%
Debt Service	-	-	-	-	-	-	0%
Capital	644,357	-	83,604	373,874	338,127	222,626	65%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	1,124,520	5,696	431,681	778,712	462,050	230,789	79%
Net	(2,719)	89,502	448,388	50,138	(462,050)	10,943	
Cash Balance			2,389,762	1,764,435			

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

Explain Significant Revenue, Expenditure and Staffing Changes/Variations 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
 \$338K encumbered in Capital is \$70K for the Olive-Sample overpass and \$265K for Boland Trail

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Excess Welfare Distribution	Month	October
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Fund/Department Number	252	Date Updated	11/11/2014
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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	-	0	4	4	-	(4)	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	-	0	4	4	-	(4)	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	4	4	-	(1,150)	
Cash Balance			1,153	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 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	October
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Fund/Department Number	258	Date Updated	11/11/2014
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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	187,000	52,883	89,550	144,150	-	97,450	48%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	2,000	119	1,300	1,407	-	700	65%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	21,700	-	9,548	29,905	-	12,152	44%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	210,700	53,003	100,398	175,462	-	110,302	48%
Expenditures							
Personnel	112,901	8,538	92,741	89,596	-	20,160	82%
Supplies	4,550	-	1,350	1,723	427	2,773	39%
Services	105,050	15,255	75,850	68,422	4,615	24,585	77%
Debt Service	-	-	-	-	-	-	0%
Capital	1,500	-	-	304	-	1,500	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	224,001	23,793	169,941	160,045	5,042	49,018	78%
Net	(13,301)	29,210	(69,543)	15,417	(5,042)	61,284	
Cash Balance			397,232	501,582			

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

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

The Human Rights Federal Grant Fund contains separate departments for EEOC and HUD grants. Prior year cash balance is higher at this time due to receipts of grants.

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	October
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Fund/Department Number	271	Date Updated	11/12/2014
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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	-	-	-	-	-	-	0%
Interest Earnings	100	2	33	44	-	67	33%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	100	2	33	44	-	67	33%
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)	2	(9,059)	44	-	(1,187)	
Cash Balance			5,314	14,367			

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

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

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

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Morris PAC / Palais Royale Marketing	Month	October
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Fund/Department Number	273	Date Updated	11/10/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	8,000	1,050	9,210	5,647	-	(1,210)	115%
Interest Earnings	100	9	82	85	-	18	82%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	8,100	1,059	9,292	5,732	-	(1,192)	115%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	18,000	1,888	11,079	7,137	1,851	5,070	72%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	18,000	1,888	11,079	7,137	1,851	5,070	72%
Net	(9,900)	(829)	(1,788)	(1,405)	(1,851)	(6,261)	
Cash Balance			26,198	27,358			

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

Explain Significant Revenue, Expenditure and Staffing Changes/Variations 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	October
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Fund/Department Number	280	Date Updated	11/14/2014
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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	-	-	-	-	-	-	0%
Interest Earnings	-	1	12	12	-	(12)	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	-	1	12	12	-	(12)	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	-	1	12	12	-	(12)	
Cash Balance			3,829	3,816			

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	October
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Fund/Department Number	281	Date Updated	11/10/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	9	84	83	-	(84)	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	-	9	84	83	-	(84)	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	-	9	84	83	-	(84)	
Cash Balance			27,212	27,118			

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	October
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Fund/Department Number	289	Date Updated	11/11/2014
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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	34,055	-	24,054	16,722	-	10,001	71%
Interest Earnings	-	13	73	34	-	(73)	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	34,055	13	24,127	16,756	-	9,928	71%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	10,000	-	-	-	697	9,303	7%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	3,238	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	10,000	-	-	3,238	697	9,303	7%
Net	24,055	13	24,127	13,518	(697)	625	
Cash Balance			40,335	16,201			

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

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

Charges for Service for HAZ-MAT responses. By ordinance the South Bend Fire Department charges businesses for Hazardous Materials Response. This typically happens once or twice a year. There are no employees associated with this fund, responses are made by firefighters of the South Bend Fire Department. 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	October
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Fund/Department Number	291	Date Updated	11/11/2014
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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	-	-	975	-	-	(975)	0%
Charges for Services	45,000	-	37,600	65,700	-	7,400	84%
Interest Earnings	350	35	326	331	-	24	93%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	45,350	35	38,901	66,031	-	6,449	86%
Expenditures							
Personnel	2,500	-	628	1,508	-	1,872	25%
Supplies	8,800	-	1,920	36,072	-	6,880	22%
Services	41,000	3,294	27,146	21,660	-	13,854	66%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	27,460	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	52,300	3,294	29,694	86,700	-	22,606	57%
Net	(6,950)	(3,259)	9,207	(20,669)	-	(16,157)	
Cash Balance			104,924	98,753			

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

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

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

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Police Grants	Month	October
Fund/Department Number	292	Date Updated	11/14/2014

	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	228,060	-	76,920	38,532	-	151,140	34%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	228,060	-	76,920	38,532	-	151,140	34%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	36,911	14,186	(14,186)	0%
Services	138,060	10,204	148,263	-	959	(11,162)	108%
Debt Service	-	-	-	-	-	-	0%
Capital	90,000	-	37,702	-	-	52,298	42%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	228,060	10,204	185,965	36,911	15,145	26,950	88%
Net	-	(10,204)	(109,045)	1,621	(15,145)	124,190	
Cash Balance			95,464	99,745			

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

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

Of the \$76,920 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	October
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Fund/Department Number	294	Date Updated	11/14/2014
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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	20,000	-	18,275	20,045	-	1,725	91%
Interest Earnings	-	23	239	243	-	(239)	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	2,000	-	-	-	-	2,000	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	22,000	23	18,514	20,288	-	3,486	84%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	1,750	614	1,305	169	-	445	75%
Services	22,000	207	16,022	25,633	-	5,978	73%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	23,750	821	17,327	25,802	-	6,423	73%
Net	(1,750)	(798)	1,187	(5,514)	-	(2,937)	
Cash Balance			69,272	68,301			

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

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

This fund was established to fund the cost of course material and instructors at the South Bend Police Academy. The enforcement courses are offered to other police departments who pay a fee to attend the training. Revenue received is 91% 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	October
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Fund/Department Number	295	Date Updated	11/14/2014
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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	-	-	-	-	-	-	0%
Interest Earnings	350	35	344	326	-	6	98%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	3,250	-	-	250	-	3,250	0%
Other Income	38,000	2,830	10,646	9,144	-	27,354	28%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	41,600	2,865	10,991	9,720	-	30,609	26%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	15,000	-	6,364	3,320	2,167	6,469	57%
Services	16,000	1,364	9,576	9,162	-	6,424	60%
Debt Service	-	-	-	-	-	-	0%
Capital	110,600	-	-	-	-	110,600	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	141,600	1,364	15,940	12,482	2,167	123,493	13%
Net	(100,000)	1,501	(4,949)	(2,762)	(2,167)	(92,884)	
Cash Balance			108,394	104,527			

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

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

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

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Police Federal Drug Enforcement	Month	October
Fund/Department Number	299	Date Updated	11/14/2014

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	75,000	23,567	59,110	138,986	-	15,890	79%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	1,000	82	823	776	-	177	82%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	7,636	-	7,636	32,793	-	-	100%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	83,636	23,649	67,569	172,555	-	16,067	81%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	56,499	-	26,995	41,233	17,994	11,510	80%
Services	40,000	-	25,994	10,455	14,201	(195)	100%
Debt Service	-	-	-	-	-	-	0%
Capital	70,000	502	41,179	67,058	-	28,821	59%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	166,499	502	94,168	118,746	32,195	40,135	76%
Net	(82,863)	23,147	(26,599)	53,809	(32,195)	(24,069)	
Cash Balance			358,561	389,150			

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

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

This fund was established to receive the Police Department share of money acquired in drug enforcement activity. Expenditures are to be used to fund drug enforcement and training. Spending in excess of budget reflects increased spending on enforcement tools and services which will be covered by budget transfers. Other Revenue in 2013 reflects Federal Grant reimbursement for the purchase of a bomb suit.

Explain Significant Spending on Capital Projects Below:

The \$67,058 expenditure in 2013, includes a portion of the purchase of a SWAT vehicle. The 2014 capital purchase is the purchase of three Police vehicles.

2014 City of South Bend Monthly Financial Report

Fund/Department Name	County Option Income Tax	Month	October
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Fund/Department Number	404	Date Updated	11/11/2014
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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	8,645,811	-	6,484,358	6,539,116	-	2,161,453	75%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	75,000	4,847	45,143	44,719	-	29,857	60%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	549,376	43,555	434,102	482,062	-	115,274	79%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	9,270,187	48,402	6,963,604	7,065,897	-	2,306,583	75%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	1,294,540	22,195	935,752	939,018	5,881	352,907	73%
Services	5,166,602	542,014	3,539,852	3,636,123	840,408	786,343	85%
Debt Service	2,245,628	(172,067)	1,813,402	2,014,088	-	432,226	81%
Capital	1,359,015	-	116,275	253,626	892,222	350,517	74%
Transfers Out	1,100,000	550,000	1,100,000	676,882	-	-	100%
Total Expenditures	11,165,785	942,142	7,505,280	7,519,738	1,738,511	1,921,994	83%
Net	(1,895,598)	(893,739)	(541,676)	(453,842)	(1,738,511)	384,590	
Cash Balance			14,363,959	14,873,161			

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

Explain Significant Revenue, Expenditure and Staffing Changes/Variations 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	October
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Fund/Department Number	408	Date Updated	11/13/2014
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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	8,796,821	-	6,597,616	6,814,460	-	2,199,205	75%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	504,660	-	354,660	354,960	-	150,000	70%
Interest Earnings	45,000	3,344	31,403	29,448	-	13,597	70%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	17,982	29,930	69,665	-	(29,930)	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	9,346,481	21,325	7,013,609	7,268,533	-	2,332,872	75%
Expenditures							
Personnel	500,335	28,831	326,959	-	-	173,376	65%
Supplies	-	-	-	-	-	-	0%
Services	1,726,765	392,216	1,512,479	1,221,732	405,663	(191,378)	111%
Debt Service	1,925,783	(304,919)	1,620,601	1,914,214	-	305,182	84%
Capital	275,000	-	185,964	-	-	89,036	68%
Transfers Out	5,862,101	2,508,811	5,862,101	3,988,139	-	-	100%
Total Expenditures	10,289,984	2,624,940	9,508,104	7,124,085	405,663	376,216	96%
Net	(943,503)	(2,603,614)	(2,494,496)	144,448	(405,663)	1,956,656	
Cash Balance			8,347,632	10,128,860			

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

Explain Significant Revenue, Expenditure and Staffing Changes/Variations 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. Encumbrances include \$150K to St Joe Cty Chamber of Commerce. 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:

\$275,000 has been budgeted for the Potawatomi Zoological Society.

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Urban Development Action Grant	Month	October
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Fund/Department Number	410	Date Updated	11/10/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	110	9	85	85	-	25	77%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	3,614	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	110	9	85	3,699	-	25	77%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	110	9	85	3,699	-	25	77%
Cash Balance			27,672	27,452			

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	October
Fund/Department Number	655	Date Updated	11/13/2014

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	429,000	36,504	363,522	360,571	-	65,478	85%
Interest Earnings	2,700	377	3,247	2,574	-	(547)	120%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	431,700	36,881	366,769	363,144	-	64,931	85%
Expenditures							
Personnel	64,378	25	1,556	1,201	-	62,822	2%
Supplies	8,369	491	491	401	7,289	589	93%
Services	34,583	4,544	31,886	26,955	-	2,697	92%
Debt Service	72,784	24,490	72,189	23,238	-	595	99%
Capital	-	-	-	-	-	-	0%
Transfers Out	250,000	-	-	250,000	-	250,000	0%
Total Expenditures	430,114	29,550	106,123	301,795	7,289	316,702	26%
Net	1,586	7,331	260,647	61,349	(7,289)	(251,772)	
Cash Balance			1,200,492	922,835			

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

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

Program began on October 20th, doing two complete sweeps through the City, weather permitting. With the plastic bag ban, more residents are raking their leaves to the curb for pickup. Our best estimation is that we are picking up about triple the amount of leaves as we have in previous years.

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Police K-9 Unit	Month	October
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Fund/Department Number	705	Date Updated	11/14/2014
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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	-	-	-	-	-	-	0%
Interest Earnings	10	1	7	6	-	3	70%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	1,990	1,000	2,000	-	-	(10)	101%
Other Income	-	-	-	1	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	2,000	1,001	2,007	7	-	(7)	100%
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	-	1,001	2,007	7	-	(2,007)	
Cash Balance			3,320	1,937			

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

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

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

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Football Hall of Fame Debt Service	Month	October
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Fund/Department Number	313	Date Updated	11/10/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	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	71,398	59,557	-	14,242	83%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	649,990	7,140	365,865	787,041	-	284,125	56%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	1,268,116	800	1,271,300	1,268,000	-	(3,184)	100%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	1,268,116	800	1,271,300	1,268,000	-	(3,184)	100%
Net	(618,126)	6,340	(905,435)	(480,959)	-	287,309	
Cash Balance			(189,099)	96,414			

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

Explain Significant Revenue, Expenditure and Staffing Changes/Variations 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	October
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Fund/Department Number	288	Date Updated	11/11/2014
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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	2,623,000	364,355	2,296,691	2,528,957	-	326,309	88%
Interest Earnings	10,060	911	13,959	15,407	-	(3,899)	139%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	28,000	-	7,316	17,250	-	20,684	26%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	2,661,060	365,267	2,317,966	2,561,614	-	343,094	87%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	300,000	9,233	160,786	197,085	13,394	125,820	58%
Services	416,952	55,161	310,965	8,550	14,976	91,011	78%
Debt Service	351,106	-	247,497	40,667	2,046	101,563	71%
Capital	4,219,241	-	3,019,603	4,263,225	671,393	528,245	87%
Transfers Out	1,000,000	-	1,000,000	500,000	-	-	100%
Total Expenditures	6,287,299	64,393	4,738,850	5,009,526	701,810	846,639	87%
Net	(3,626,239)	300,873	(2,420,885)	(2,447,912)	(701,810)	(503,545)	
Cash Balance			3,165,160	3,101,927			

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

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

The revenues in this account are generated through user fees for the South Bend Fire Department EMS division. These funds are used for capital purchases such as fire apparatus, ambulances and major construction projects. There are no employees associated with this fund. 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	October
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Fund/Department Number	377	Date Updated	11/10/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	600,000	45,101	492,805	446,478	-	107,195	82%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	4,000	143	1,785	2,494	-	2,215	45%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	74,228	-	66,710	77,851	-	7,518	90%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	678,228	45,244	561,300	526,823	-	116,928	83%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	865,746	-	865,545	776,470	-	201	100%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	100,000	-	-	0%
Total Expenditures	865,746	-	865,545	876,470	-	201	100%
Net	(187,518)	45,244	(304,245)	(349,647)	-	116,727	
Cash Balance			537,812	691,176			

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

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

Effective January 1, 2013, this fund no longer collects hotel/motel tax allocations from St. Joseph County for payment to the Hall of Fame. This fund is currently used for debt. PSDA tax revenue is generally received from the State on a monthly basis. PSDA tax is a special tax received from the State of Indiana based on the sales tax, income tax and local income taxes collected in the PSDA area (which includes 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	October
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Fund/Department Number	401	Date Updated	11/12/2014
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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	-	-	-	-	-	-	0%
Interest Earnings	500	10	84	82	-	416	17%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	13,526	-	-	(13,526)	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	500	10	13,611	82	-	(13,111)	2722%
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)	10	13,611	82	-	(16,651)	
Cash Balance			40,461	26,840			

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	October
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Fund/Department Number	403	Date Updated	11/12/2014
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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	-	-	-	-	-	-	0%
Interest Earnings	200	16	152	150	-	48	76%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	2,700	-	-	-	-	2,700	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	2,900	16	152	150	-	2,748	5%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	2,900	16	152	150	-	2,748	
Cash Balance			49,174	48,996			

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	October
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Fund/Department Number	405	Date Updated	11/12/2014
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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	3,000	5,210	12,691	4,045	-	(9,691)	423%
Interest Earnings	2,200	118	1,262	1,264	-	938	57%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	12,144	13,405	-	(12,144)	0%
Transfers In	190,500	-	-	-	-	190,500	0%
Total Revenue	195,700	5,329	26,097	18,715	-	169,603	13%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	58,417	-	50,075	91,860	9,293	(951)	102%
Services	40,000	1,378	20,609	6,550	23,880	(4,489)	111%
Debt Service	-	-	-	-	-	-	0%
Capital	106,800	-	95,000	24,731	-	11,800	89%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	205,217	1,378	165,684	123,141	33,173	6,360	97%
Net	(9,517)	3,951	(139,587)	(104,426)	(33,173)	163,243	
Cash Balance			433,304	387,959			

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

Explain Significant Revenue, Expenditure and Staffing Changes/Variations 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	October
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Fund/Department Number	406	Date Updated	11/13/2014
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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	430,000	-	235,215	253,553	-	194,785	55%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	87,294	3,891	57,886	58,305	-	29,408	66%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	3,500	183	1,986	2,444	-	1,514	57%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	854	212	-	(854)	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	520,794	4,074	295,941	314,514	-	224,853	57%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	420	-	-	0%
Debt Service	722,935	-	530,663	409,343	-	192,272	73%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	722,935	-	530,663	409,763	-	192,272	73%
Net	(202,141)	4,074	(234,722)	(95,249)	-	32,581	
Cash Balance			551,077	740,520			

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

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

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

Explain Significant Spending on Capital Projects Below:

There is no capital expenditure budgeted for 2014.

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Cumulative Capital Improvement	Month	October
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Fund/Department Number	407	Date Updated	11/13/2014
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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	409,000	-	273,553	279,108	-	135,447	67%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	150	27	192	109	-	(42)	128%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	25,000	-	25,000	25,000	-	-	100%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	434,150	27	298,745	304,217	-	135,405	69%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	364,762	800	369,800	367,575	-	(5,038)	101%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	364,762	800	369,800	367,575	-	(5,038)	101%
Net	69,388	(774)	(71,055)	(63,358)	-	140,443	
Cash Balance			105,669	34,363			

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

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

Revenue in this fund includes \$150,000 in hotel/motel taxes and \$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	October
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Fund/Department Number	412	Date Updated	11/13/2014
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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	-	-	-	-	-	-	0%
Interest Earnings	25,000	1,902	21,167	23,571	-	3,833	85%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	556,798	-	515,692	278,773	-	41,106	93%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	581,798	1,902	536,859	302,344	-	44,939	92%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	5,823,729	586,245	2,411,250	1,134,683	3,142,015	270,464	95%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	5,823,729	586,245	2,411,250	1,134,683	3,142,015	270,464	95%
Net	(5,241,931)	(584,343)	(1,874,391)	(832,339)	(3,142,015)	(225,525)	
Cash Balance			5,269,507	7,064,357			

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

Explain Significant Revenue, Expenditure and Staffing Changes/Variations 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 \$886,677 (Fund 435 - Douglas Road) and \$4,740,818 (Fund 436 - Eddy Street/Triangle) at 31 October 2014. These revenue streams are scheduled to cease in 2030. Encumbrances are for projects such as the Marion St. Roundabout, Olive-Sample Overpass, and Two-Way Conversion for Main and St. Joseph Streets.

Explain Significant Spending on Capital Projects Below:

The 2014 Budget includes \$5.6 million for the Smart Streets initiative and a prior-year encumbrance of \$173,020 for utility relocation on the US 31 project south of town. Of the \$3.1 million encumbered as of 31 October, \$289,000 remains for DLZ for the Olive-Sample overpass project, \$255,000 for Selge Construction for Jefferson Blvd Streetscapes, \$566,000 to Lawson-Fisher Associates for development of the Marion St. roundabout, \$161,000 to CHA Consulting for Corridors development, \$206,000 to American Structurepoint for 2-way street conversion activities, and \$296,000 to Jones Petrie Rafinski for the Bartlett St. roundabout design.

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Morris Performing Arts Center Capital	Month	October
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Fund/Department Number	416	Date Updated	11/10/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	100,000	10,730	60,810	68,167	-	39,190	61%
Interest Earnings	1,500	157	1,487	1,253	-	13	99%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	101,500	10,887	62,297	69,420	-	39,203	61%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	14,700	-	6,054	10,411	1,389	7,257	51%
Services	38,500	-	8,765	11,945	2,450	27,285	29%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	15,828	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	53,200	-	14,819	38,184	3,839	34,542	35%
Net	48,300	10,887	47,478	31,237	(3,839)	4,661	
Cash Balance			504,289	427,504			

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	October
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Fund/Department Number	434	Date Updated	11/10/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	650,000	-	-	-	-	650,000	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	1,000	24	252	418	-	748	25%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	651,000	24	252	418	-	650,748	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	650,950	-	20,975	873,949	-	629,975	3%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	650,950	-	20,975	873,949	-	629,975	3%
Net	50	24	(20,723)	(873,531)	-	20,773	
Cash Balance			(11,186)	(649,944)			

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

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

CRED is derived from State sale taxes generated within the CRED district (within Studebaker/Oliver area) up to a maximum \$1M annually through 2015. The distribution is made once a year in the 4th quarter 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	October
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Fund/Department Number	450	Date Updated	11/10/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	16,000	1,201	8,409	13,090	-	7,591	53%
Interest Earnings	125	19	175	189	-	(50)	140%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	16,125	1,220	8,584	13,279	-	7,541	53%
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	1,220	8,584	13,279	-	(2,459)	
Cash Balance			61,979	71,583			

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	October
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Fund/Department Number	677	Date Updated	11/10/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	2,500	193	1,953	2,168	-	547	78%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	42	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	2,500	193	1,953	2,210	-	547	78%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	15,000	-	419	3,215	-	14,581	3%
Services	173,567	16,293	74,778	49,133	4,186	94,603	45%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	188,567	16,293	75,197	52,348	4,186	109,184	42%
Net	(186,067)	(16,100)	(73,244)	(50,138)	(4,186)	(108,637)	
Cash Balance			585,163	668,948			

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

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

The Hall of Fame Capital fund covers maintenance and utilities expense on the building incurred by the City, including costs of the building after the Hall of Fame ceased operations in South Bend at the end of 2012.

Explain Significant Spending on Capital Projects Below:

No Capital expenditures budgeted for 2014.

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Consolidated Building Fund	Month	October
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Fund/Department Number	600	Date Updated	11/13/2014
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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	-	-	1,600	-	-	(1,600)	0%
Charges for Services	1,535,695	136,647	1,109,983	813,544	-	425,712	72%
Interest Earnings	1,000	30	1,107	598	-	(107)	111%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	1,387	6,959	-	-	(6,959)	0%
Other Income	2,050	1,489	3,638	2,287	-	(1,588)	177%
Transfers In	2,306,560	1,153,280	2,306,560	-	-	-	100%
Total Revenue	3,845,305	1,292,832	3,429,846	816,429	-	415,459	89%
Expenditures							
Personnel	2,012,791	135,607	1,513,013	729,499	2,640	497,138	75%
Supplies	205,215	12,704	120,501	32,236	7,118	77,596	62%
Services	1,366,633	231,593	1,007,200	60,290	192,094	167,339	88%
Debt Service	21,800	163	15,702	12,334	1,059	5,039	77%
Capital	192,470	-	-	-	-	192,470	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	3,798,909	380,066	2,656,416	834,359	202,911	939,582	75%
Net	46,396	912,766	773,431	(17,930)	(202,911)	(524,124)	
Cash Balance			926,013	186,307			

Staffing			
Full Time	30.00	34.00	-
Part-Time /Seasonal/Temporary	-	2.00	-
Total	30.00	36.00	-

Explain Significant Revenue, Expenditure and Staffing Changes/Variations 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	October
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Fund/Department Number	601	Date Updated	11/10/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	900,740	72,103	730,925	713,657	-	169,815	81%
Interest Earnings	4,000	351	3,036	2,621	-	964	76%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	136,728	6,455	130,759	112,464	-	5,969	96%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,041,468	78,909	864,720	828,742	-	176,748	83%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	676,679	3,066	506,569	557,356	-	170,110	75%
Debt Service	-	-	-	-	-	-	0%
Capital	921,129	23,896	92,097	167,771	75,080	753,952	18%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	1,597,808	26,962	598,666	725,127	75,080	924,062	42%
Net	(556,340)	51,947	266,054	103,615	(75,080)	(747,314)	
Cash Balance			1,150,242	959,058			

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

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

2013 projects were: upgrade lighting; new signage; and trash receptacles. 2014 projects currently include: elevator repairs; painting; and storm water drain repairs. 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	October
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Fund/Department Number	610	Date Updated	11/10/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	178,820	-	-	0%
Charges for Services	4,931,830	410,078	4,121,883	4,060,553	-	809,947	84%
Interest Earnings	6,000	119	1,659	2,701	-	4,341	28%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	437,371	75,651	297,333	289,075	-	140,038	68%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	5,375,201	485,848	4,420,875	4,531,149	-	954,326	82%
Expenditures							
Personnel	1,502,054	112,217	1,392,588	1,410,108	981	108,485	93%
Supplies	394,595	24,395	387,354	304,182	4,493	2,748	99%
Services	2,877,312	204,077	2,368,991	2,327,863	271,268	237,054	92%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	836,002	-	743,916	830,239	-	92,086	89%
Total Expenditures	5,609,963	340,689	4,892,849	4,872,391	276,741	440,373	92%
Net	(234,762)	145,159	(471,974)	(341,242)	(276,741)	513,953	
Cash Balance			341,363	858,737			

Staffing		
Full Time	24.20	21.20
Part-Time /Seasonal/Temporary	8.00	8.00
Total	32.20	29.20

Explain Significant Revenue, Expenditure and Staffing Changes/Variations 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 at 99% of budget 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 Services budget already at 92% used.

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Solid Waste Capital	Month	October
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Fund/Department Number	611	Date Updated	11/10/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	200	12	154	398	-	46	77%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	836,002	-	743,916	830,239	-	92,086	89%
Total Revenue	836,202	12	744,070	830,637	-	92,132	89%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	736,002	83,640	691,181	603,950	-	44,821	94%
Capital	260,068	-	171,182	28,048	-	88,886	66%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	996,070	83,640	862,363	631,998	-	133,707	87%
Net	(159,868)	(83,629)	(118,293)	198,639	-	(41,575)	
Cash Balance			147	198,748			

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

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

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

Explain Significant Spending on Capital Projects Below:

Year to date 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	October
Fund/Department Number	620	Date Updated	11.10.14

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	14,605,453	1,464,545	12,235,204	12,800,519	-	2,370,249	84%
Interest Earnings	11,000	1,074	9,773	5,329	-	1,227	89%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	156,825	6,132	132,805	98,660	-	24,020	85%
Transfers In	19,500	1,500	12,986	12,084	-	6,514	67%
Total Revenue	14,792,778	1,473,251	12,390,768	12,916,592	-	2,402,010	84%
Expenditures							
Personnel	4,594,374	319,230	3,628,036	3,479,280	2,418	963,920	79%
Supplies	1,624,686	88,070	1,105,197	730,200	97,873	421,616	74%
Services	4,638,911	315,186	3,639,768	3,559,637	208,637	790,506	83%
Debt Service	6,555	514	4,396	2,592	-	2,159	67%
Capital	-	-	-	-	-	-	0%
Transfers Out	3,977,478	308,862	3,297,382	3,357,429	-	680,096	83%
Total Expenditures	14,842,004	1,031,862	11,674,779	11,129,138	308,928	2,858,297	81%
Net	(49,226)	441,389	715,989	1,787,455	(308,928)	(456,287)	
Cash Balance			4,069,502	3,227,346			

Staffing		
Full Time	70.20	66.70
Part-Time /Seasonal/Temporary	3.00	3.00
Total	73.20	69.70

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

The purpose of this fund is to account for all revenue and operational expense of the water utility. This fund provides the monies for debt service obligations, reserve requirements and revenue funded capital improvements through transfer of monies to other funds within the utility operations. Year to date service revenues are 4.42% less compared to 2013. For 2014, water production is down by 223 million gallons. Other income revenue has increased due to scrap water meter sales. Meter supplies and construction/maintenance material purchases are higher than last year. Greater services spending year to date is mostly for additional 311 Call Center costs and for extraordinary water system repair work due to leak repairs and thawing of water lines earlier in the year.

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Water Works Capital	Month	October
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Fund/Department Number	622	Date Updated	11.10.14
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	10,000	1,111	10,884	12,379	-	(884)	109%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	10,000	1,111	10,884	12,379	-	(884)	109%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	3,600	-	3,600	22,450	-	-	100%
Debt Service	-	-	-	-	-	-	0%
Capital	974,658	227,565	371,827	524,240	126,877	475,955	51%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	978,258	227,565	375,427	546,690	126,877	475,955	51%
Net	(968,258)	(226,454)	(364,543)	(534,311)	(126,877)	(476,838)	
Cash Balance			3,167,183	3,611,007			

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:

YTD Spending: North Station Roof Restoration \$305,136 Hybrid Vehicle \$23,769 SCADA Hardware/Software \$42,922
 YTD Encumbrance: North Station Roof Restoration \$30,713 Trucks (2) \$67,463 Laptopw/Orion Meter Reading Software \$13,441
 Chlorine Auto Emergency Shut Off Device \$15,260

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Water Works Bond Capital	Month	October
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Fund/Department Number	623	Date Updated	11.10.14
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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	88	1,654	15,490	-	3,346	33%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	5,000	88	1,654	15,490	-	3,346	33%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	209,422	15,077	152,839	1,601,972	52,398	4,185	98%
Services	74,076	-	42,103	64,889	12,521	19,452	74%
Debt Service	-	-	-	-	-	-	0%
Capital	527,513	-	374,711	1,212,912	-	152,802	71%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	811,011	15,077	569,653	2,879,773	64,919	176,440	78%
Net	(806,011)	(14,989)	(567,999)	(2,864,283)	(64,919)	(173,093)	
Cash Balance			244,631	2,938,554			

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

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

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

Explain Significant Spending on Capital Projects Below:

YTD Spending: Water Meters \$127,088 Pinhook WT Efficiency Improv Project \$433,080 Boland Park PRV \$ 9,485
 YTD Encumbrance: Water Meters \$42,796 Boland Park PRV \$22,123

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Water Works Customer Deposit	Month	October
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Fund/Department Number	624	Date Updated	11.10.14
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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	469	4,514	4,323	-	1,486	75%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	40	-	40	-	-	-	100%
Total Revenue	6,040	469	4,554	4,323	-	1,486	75%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	6,000	469	4,514	4,363	-	1,486	75%
Total Expenditures	6,000	469	4,514	4,363	-	1,486	75%
Net	40	-	40	(40)	-	-	-
Cash Balance			1,474,391	1,449,701			

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	October
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Fund/Department Number	625	Date Updated	11.10.14
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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	366	2,076	1,549	-	2,924	42%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	2,052,224	170,810	1,708,100	1,709,530	-	344,124	83%
Total Revenue	2,057,224	171,176	1,710,176	1,711,079	-	347,048	83%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	2,052,224	-	384,620	410,000	-	1,667,604	19%
Capital	-	-	-	-	-	-	0%
Transfers Out	5,000	366	2,076	1,549	-	2,924	42%
Total Expenditures	2,057,224	366	386,696	411,549	-	1,670,528	19%
Net	-	170,810	1,323,480	1,299,530	-	(1,323,480)	
Cash Balance			1,328,817	1,304,166			

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

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

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

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Water Works Bond Reserve	Month	October
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Fund/Department Number	626	Date Updated	11.10.14
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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	515	4,862	4,206	-	638	88%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	84,573	-	76,542	214,296	-	8,031	91%
Total Revenue	90,073	515	81,405	218,503	-	8,668	90%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	90,073	515	81,405	218,503	-	8,668	90%
Cash Balance			1,647,081	1,530,191			

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 maximum reserve requirements have been fully satisfied as of October 31, 2014.

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Water Works Reserve Operations & Maintenance	Month	October
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Fund/Department Number	629	Date Updated	11.10.14
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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	665	6,396	6,173	-	2,104	75%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	61,812	-	53,507	45,301	-	8,305	87%
Total Revenue	70,312	665	59,903	51,474	-	10,409	85%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	8,500	665	6,396	6,173	-	2,104	75%
Total Expenditures	8,500	665	6,396	6,173	-	2,104	75%
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/Variations 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	October
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Fund/Department Number	640	Date Updated	11/13/2014
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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	573,570	51,729	487,677	456,481	-	85,893	85%
Interest Earnings	4,700	470	4,419	3,711	-	281	94%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	578,270	52,199	492,096	460,193	-	86,174	85%
Expenditures							
Personnel	177,387	13,082	140,100	94,263	-	37,287	79%
Supplies	17,115	690	12,314	15,016	2,713	2,088	88%
Services	327,041	19,417	191,892	167,833	35,733	99,416	70%
Debt Service	28,435	-	14,218	14,218	-	14,217	50%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	549,978	33,189	358,524	291,329	38,446	153,008	72%
Net	28,292	19,010	133,572	168,863	(38,446)	(66,834)	
Cash Balance			1,494,016	1,331,512			

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

Explain Significant Revenue, Expenditure and Staffing Changes/Variations 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	October
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Fund/Department Number	641	Date Updated	11/12/2014
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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	34,859,188	2,833,638	27,823,409	26,407,497	-	7,035,779	80%
Interest Earnings	18,000	2,193	17,904	14,149	-	96	99%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	96,940	11,957	88,518	58,928	-	8,422	91%
Transfers In	15,000	1,092	10,517	14,036	-	4,483	70%
Total Revenue	34,989,128	2,848,880	27,940,347	26,494,611	-	7,048,781	80%
Expenditures							
Personnel	6,776,379	478,950	5,512,680	5,276,289	499	1,263,200	81%
Supplies	2,419,100	112,569	1,292,301	1,438,239	251,758	875,042	64%
Services	12,452,029	751,403	8,345,051	8,852,274	1,118,623	2,988,355	76%
Debt Service	359,746	610	299,099	242,081	-	60,647	83%
Capital	-	-	-	-	-	-	0%
Transfers Out	13,548,940	774,919	11,879,154	8,118,451	-	1,669,786	88%
Total Expenditures	35,556,194	2,118,451	27,328,286	23,927,334	1,370,879	6,857,029	81%
Net	(567,066)	730,429	612,062	2,567,277	(1,370,879)	191,751	
Cash Balance			7,813,246	6,824,335			

Staffing			
Full Time	95.04	93.04	93.04
Part-Time /Seasonal/Temporary	7.00	7.00	7.00
Total	102.04	100.04	100.04

Explain Significant Revenue, Expenditure and Staffing Changes/Variations 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 made in accordance with City amortization schedules. 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:

Capital spending for Sewage works is shown in Fund 642.

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Sewage Works Capital	Month	October
Fund/Department Number	642	Date Updated	11/10/2014

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	39,000	1,521	15,907	24,369	-	23,093	41%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	168,094	-	-	0%
Transfers In	4,000,000	-	4,000,000	-	-	-	100%
Total Revenue	4,039,000	1,521	4,015,907	192,463	-	23,093	99%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	133,264	-	76,937	156,104	56,327	0	100%
Debt Service	-	-	-	-	-	-	0%
Capital	9,134,677	488,409	3,820,565	3,549,109	2,470,300	2,843,811	69%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	9,267,941	488,409	3,897,502	3,705,214	2,526,627	2,843,812	69%
Net	(5,228,941)	(486,888)	118,405	(3,512,751)	(2,526,627)	(2,820,719)	
Cash Balance			4,162,971	5,350,358			

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

Explain Significant Revenue, Expenditure and Staffing Changes/Variations 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 \$1,418,424, Sage/Poppy Rd Lift Station \$289,919, Ferric Chloride Feed Facility \$393,410; Sewer Dept. tandem axle dump trucks \$323,802, Jet Rodder/Vacuum machine \$309,680; Manhole Rehab. work \$131,735, Sewer lining work \$633,524, CNG station upgrade \$90,000, Wastewater tri-axle roll-off truck \$171,693.

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Sewage Works Reserve Operations & Maint.	Month	October
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Fund/Department Number	643	Date Updated	11/12/2014
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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	-	-	-	-	-	-	0%
Interest Earnings	15,000	1,092	10,517	9,814	-	4,483	70%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	223,715	-	129,964	200,296	-	93,751	58%
Total Revenue	238,715	1,092	140,481	210,110	-	98,234	59%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	15,000	1,092	10,517	9,814	-	4,483	70%
Total Expenditures	15,000	1,092	10,517	9,814	-	4,483	70%
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/Variations 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	October
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Fund/Department Number	647	Date Updated	11/4/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	-	3	40	-	(3)	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	-	-	3	40	-	(3)	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	1,138	-	1,143	13,679	-	(5)	100%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	1,138	-	1,143	13,679	-	(5)	100%
Net	(1,138)	-	(1,141)	(13,639)	-	3	
Cash Balance			0	5,402			

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

Explain Significant Revenue, Expenditure and Staffing Changes/Variations 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	October
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Fund/Department Number	649	Date Updated	11/4/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	11,500	1,917	10,486	8,096	-	1,014	91%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	9,797,645	774,919	7,749,190	7,904,060	-	2,048,455	79%
Total Revenue	9,809,145	776,836	7,759,676	7,912,155	-	2,049,469	79%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	3,000	-	3,200	1,800	-	(200)	107%
Debt Service	9,799,031	-	1,672,252	2,661,915	-	8,126,779	17%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	9,802,031	-	1,675,452	2,663,715	-	8,126,579	17%
Net	7,114	776,836	6,084,223	5,248,440	-	(6,077,109)	
Cash Balance			6,867,030	6,084,486			

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

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

This fund is used to pay all debt service obligations for Wastewater and Sewers (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	October
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Fund/Department Number	653	Date Updated	11/4/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	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/Variations 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	October
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Fund/Department Number	658	Date Updated	11/4/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	0	6	214	-	(6)	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	-	0	6	214	-	(6)	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	924	108,736	-	(924)	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	1,296	(1,296)	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	924	108,736	1,296	(2,220)	0%
Net	-	0	(918)	(108,521)	(1,296)	2,213	
Cash Balance			1,297	3,682			

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

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

The small balance in this fund has been encumbered, and is expected to be spent before year end.

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Sewer Bond 2011	Month	October
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Fund/Department Number	659	Date Updated	11/10/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	25,000	1,442	19,598	27,881	-	5,402	78%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	25,000	1,442	19,598	27,881	-	5,402	78%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	705,491	1,793	4,377	256,235	3,000	698,114	1%
Debt Service	-	-	-	-	-	-	0%
Capital	12,892,995	1,276,384	4,763,329	1,540,935	3,095,694	5,033,972	61%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	13,598,486	1,278,177	4,767,706	1,797,170	3,098,694	5,732,086	58%
Net	(13,573,486)	(1,276,736)	(4,748,108)	(1,769,288)	(3,098,694)	(5,726,684)	
Cash Balance			3,100,391	8,397,222			

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

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

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

Explain Significant Spending on Capital Projects Below:

From issue late in 2011, this bond has funded numerous projects including Diamond Ave. Trunk Sewer, Phase II \$3.7 million, East Bank Sewer Separation, Phase II \$2.8 million, East Bank Sewer Separation, Phase III \$2.3 million, LaSalle School area Sewer Separation, \$1.7 million, East Bank Sewer Separation, Phase III \$545,000, Southwood Sewer Separation, \$507,979, Diamond Ave. Trunk Sewer, Phase III \$248,000, St. Joseph River CSO Stabilization \$217,831, and Wastewater Treatment Plant Digester Upgrade \$4,648,083.

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Sewer Bond 2012	Month	October
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Fund/Department Number	661	Date Updated	11/10/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	65,000	5,609	55,260	57,789	-	9,740	85%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	65,000	5,609	55,260	57,789	-	9,740	85%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	4,870,000	495	910,666	104,981	-	3,959,334	19%
Debt Service	-	-	-	-	-	-	0%
Capital	13,998,570	42,891	-	3,473,063	1,281,242	12,717,328	9%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	18,868,570	43,386	910,666	3,578,044	1,281,242	16,676,663	12%
Net	(18,803,570)	(37,778)	(855,405)	(3,520,255)	(1,281,242)	(16,666,923)	
Cash Balance			17,443,622	19,726,633			

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 in 2013 and 2014 year-to-date include: East Bank Sewer Separation-Phase 4 \$2.6 million, Diamond Ave. Sewer Separation-Phase 3, \$2.6 million, Prairie Avenue Sewer Separation \$396,810, and Southwood Sewer Separation \$340,249.

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Sewer Bond 2013	Month	October
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Fund/Department Number	663	Date Updated	11/10/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	-	-	-	-	-	-	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	(19,100,000)	-	-	-	-	(19,100,000)	
Cash Balance							

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

Explain Significant Revenue, Expenditure and Staffing Changes/Variations 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	October
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Fund/Department Number	664	Date Updated	11/10/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	1	14	5	-	(14)	0%
Bond Proceeds	-	-	-	85,740	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	-	1	14	85,745	-	(14)	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	81,064	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	81,064	-	-	0%
Net	-	1	14	4,681	-	(14)	
Cash Balance			4,482	4,681			

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

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

This fund was set up to pay the issue costs related to the re-funding of the 2004 Sewer bond and 1998 SRF Loan. 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	October
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Fund/Department Number	665	Date Updated	11/10/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	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/Variations Below:

This fund was set up in anticipation of a possible Sewer Bond issue in the last quarter of 2014. There has been no activity to date.

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Century Center	Month	October
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Fund/Department Number	670	Date Updated	11/12/2014
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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	1,313,450	-	1,313,450	1,313,436	-	-	100%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	3,206,462	330,509	2,155,982	1,354,635	-	1,050,480	67%
Interest Earnings	-	-	-	3,079	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	50,000	2,803	45,955	62,671	-	4,045	92%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	4,569,912	333,312	3,515,387	2,733,821	-	1,054,525	77%
Expenditures							
Personnel	2,450,875	150,787	1,734,664	1,502,261	-	716,211	71%
Supplies	476,400	42,623	413,335	162,895	-	63,065	87%
Services	1,222,594	111,126	1,022,335	1,046,250	-	200,259	84%
Debt Service	-	-	-	-	-	-	0%
Capital	415,029	-	-	-	-	415,029	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	4,564,898	304,536	3,170,334	2,711,406	-	1,394,564	69%
Net	5,014	28,776	345,053	22,415	-	(340,039)	
Cash Balance			981,558	1,137,335			

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

Explain Significant Revenue, Expenditure and Staffing Changes/Variations 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. Other income includes charges to large conferences for electric charges.

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Century Center Capital	Month	October
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Fund/Department Number	671	Date Updated	11/13/2014
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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	-	-	-	100,000	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	500	24	281	252	-	219	56%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	575,000	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	500	24	281	675,252	-	219	56%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	54,184	-	-	19,671	-	54,184	0%
Services	-	-	-	10,965	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	339,363	-	339,363	-	-	-	100%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	393,547	-	339,363	30,636	-	54,184	86%
Net	(393,047)	24	(339,082)	644,616	-	(53,965)	
Cash Balance			1,418,615	1,919,493			

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

Explain Significant Revenue, Expenditure and Staffing Changes/Variances 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 was done in August to move the cost from Fund 670 to Fund 671. SMG contributed a one time amount of \$575,000 to cover capital expenses in August 2013.

Explain Significant Spending on Capital Projects Below:

New Freight Elevator installed in 2014.

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Central Services	Month	October
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Fund/Department Number	222	Date Updated	11/10/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	7,796,184	548,849	5,903,409	6,022,535	-	1,892,775	76%
Interest Earnings	4,500	363	3,556	3,039	-	944	79%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	91,447	5,758	132,193	117,225	-	(40,746)	145%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	7,892,131	554,969	6,039,159	6,142,799	-	1,852,972	77%
Expenditures							
Personnel	2,828,264	204,204	2,185,192	2,104,888	150	642,922	77%
Supplies	177,649	(23,563)	87,434	140,860	19,653	70,563	60%
Services	4,852,122	303,889	3,595,651	3,765,981	305,260	951,211	80%
Debt Service	6,497	-	6,285	6,075	-	212	97%
Capital	172,000	32,262	32,262	68,728	120,000	19,738	89%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	8,036,532	516,792	5,906,825	6,086,532	445,062	1,684,645	79%
Net	(144,401)	38,177	132,334	56,267	(445,062)	168,327	
Cash Balance			1,601,580	1,000,670			

Staffing			
Full Time	42.00	39.00	39.00
Part-Time /Seasonal/Temporary	2.00	1.00	1.00
Total	44.00	40.00	40.00

Explain Significant Revenue, Expenditure and Staffing Changes/Variances 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, the services acct is at 80% because we encumbered the rental costs on the Printshop equipment for the year, monies were also encumbered for the utilities. The supply acct. goes up and down, depending on vehicle repairs. In Oct we had 1,349 repairs. Year to Date repairs are 13,575. Average Fuel prices for the first 10 months are \$2.97 for Unleaded and \$3.28 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	October
Fund/Department Number	226	Date Updated	11/13/2014

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	2,859,690	238,310	2,383,099	2,488,845	-	476,591	83%
Interest Earnings	22,000	1,675	15,893	16,525	-	6,107	72%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	64,666	445	48,112	1,859	-	16,554	74%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	2,946,356	240,430	2,447,104	2,507,228	-	499,252	83%
Expenditures							
Personnel	189,417	14,027	151,096	138,022	-	38,321	80%
Supplies	21,143	2,446	12,945	13,323	495	7,703	64%
Services	2,676,640	79,332	1,915,778	2,011,617	7,195	753,667	72%
Debt Service	-	-	-	-	-	-	0%
Capital	10,000	3,555	3,555	23,994	-	6,445	36%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	2,897,200	99,361	2,083,373	2,186,956	7,690	806,137	72%
Net	49,156	141,069	363,731	320,272	(7,690)	(306,885)	
Cash Balance			5,549,228	5,565,684			

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

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

This fund handles operations relating to business insurance and claims: property, liability, workers compensation, etc. and the operation of the safety and risk department. 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	October
Fund/Department Number	278	Date Updated	11/14/2014

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	60,580	4,700	51,770	52,170	-	8,810	85%
Interest Earnings	2,000	173	1,534	1,273	-	466	77%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	60,580	4,700	51,663	52,143	-	8,917	85%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	123,160	9,573	104,967	105,586	-	18,193	85%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	60,580	60,580	60,580	63,700	-	-	100%
Services	20,000	-	-	-	-	20,000	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	80,580	60,580	60,580	63,700	-	20,000	75%
Net	42,580	(51,007)	44,387	41,886	-	(1,807)	
Cash Balance			497,339	433,691			

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

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

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

Explain Significant Spending on Capital Projects Below:

None

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Self-Funded Employee Benefits	Month	October
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Fund/Department Number	711	Date Updated	11/13/2014
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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	1,074,247	10,735,387	9,958,657	-	2,649,763	80%
Interest Earnings	32,000	1,506	16,634	22,927	-	15,366	52%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	207,345	82,435	288,497	210,498	-	(81,152)	139%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	13,624,495	1,158,188	11,040,519	10,192,082	-	2,583,976	81%
Expenditures							
Personnel	4,326	-	-	-	-	4,326	0%
Supplies	38,675	932	33,609	9,464	2,334	2,733	93%
Services	760,062	48,942	524,856	444,629	13,000	222,206	71%
Insurance	13,680,400	1,289,345	11,796,078	10,872,615	19,805	1,864,517	86%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	14,483,463	1,339,220	12,354,542	11,326,708	35,139	2,093,782	86%
Net	(858,968)	(181,032)	(1,314,023)	(1,134,627)	(35,139)	490,194	
Cash Balance			4,347,424	6,293,564			

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 \$1,300,000 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 significantly, which should help. 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	October
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Fund/Department Number	713	Date Updated	11/12/2014
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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	85,304	220,391	-	17,060	83%
Interest Earnings	850	72	747	433	-	103	88%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	103,214	8,602	86,051	220,824	-	17,163	83%
Expenditures							
Personnel	220,750	5,886	111,871	46,151	-	108,879	51%
Supplies	-	-	-	-	-	-	0%
Services	7,224	602	6,020	3,570	-	1,204	83%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	227,974	6,488	117,891	49,721	-	110,083	52%
Net	(124,760)	2,114	(31,840)	171,103	-	(92,920)	
Cash Balance			228,190	243,669			

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

Explain Significant Revenue, Expenditure and Staffing Changes/Variations 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. The Unemployment Compensation Fund is classified as an Internal Service Fund for financial reporting. Claims continue to be lower than anticipated.

Explain Significant Spending on Capital Projects Below:

None

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Firefighters Pension	Month	October
Fund/Department Number	701	Date Updated	11/7/2014

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	5,386,832	-	5,129,098	5,035,292	-	257,734	95%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	4,500	165	1,158	2,198	-	3,342	26%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	5,391,332	165	5,130,256	5,037,490	-	261,076	95%
Expenditures							
Personnel	5,869,495	439,520	4,552,497	4,539,469	-	1,316,998	78%
Supplies	200	-	-	-	-	200	0%
Services	4,750	83	674	1,007	-	4,076	14%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	5,874,445	439,603	4,553,172	4,540,476	-	1,321,273	78%
Net	(483,113)	(439,438)	577,084	497,014	-	(1,060,197)	
Cash Balance			1,515,185	1,844,879			

Staffing

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

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

The Fire Pension fund receives State of Indiana pension relief payments in June and September to reimburse the City for actual pension costs paid and reported in the previous year. 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	October
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Fund/Department Number	702	Date Updated	11/4/2014
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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	-	6,111,865	5,863,697	-	188,135	97%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	881	-	-	0%
Interest Earnings	6,000	316	2,546	4,358	-	3,454	42%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	4,500	-	4,122	4,854	-	378	92%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	6,310,500	316	6,118,534	5,873,791	-	191,966	97%
Expenditures							
Personnel	7,216,441	551,098	5,636,958	5,399,929	-	1,579,483	78%
Supplies	1,100	-	151	642	-	949	14%
Services	4,400	75	692	1,558	-	3,708	16%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	7,221,941	551,172	5,637,801	5,402,129	-	1,584,140	78%
Net	(911,441)	(550,856)	480,733	471,662	-	(1,392,174)	
Cash Balance			2,189,389	2,780,287			

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

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

The Police Pension fund receives pension relief distributions from the State of Indiana to reimburse the City for pension costs paid and reported in the previous fiscal year. 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	October
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Fund/Department Number	730	Date Updated	11/12/2014
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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	-	-	-	-	-	-	0%
Interest Earnings	250	9	108	124	-	142	43%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	250	9	108	124	-	142	43%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	4,316	-	-	0%
Services	10,595	-	8,658	-	-	1,937	82%
Debt Service	-	-	-	-	-	-	0%
Capital	10,000	-	-	-	-	10,000	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	20,595	-	8,658	4,316	-	11,937	42%
Net	(20,345)	9	(8,549)	(4,192)	-	(11,796)	
Cash Balance			28,385	36,920			

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

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

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

Explain Significant Spending on Capital Projects Below:

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

2014 City of South Bend Monthly Financial Report

Fund/Department Name	TIF Revenue - Airport	Month	October
Fund/Department Number	324	Date Updated	11/10/2014

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	13,400,000	-	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	115,612	8,651	76,669	54,380	-	38,943	66%
Bond Proceeds	101,267	-	101,267	-	-	-	100%
Donations	-	-	-	65,000	-	-	0%
Other Income	107,943	10,132	113,748	2,344,272	-	(5,805)	105%
Transfers In	5,000	331	3,208	279,145	-	1,792	64%
Total Revenue	13,729,822	19,114	7,815,904	9,854,352	-	5,913,918	57%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	7,593,965	364,043	3,536,634	1,378,340	1,937,781	2,119,550	72%
Debt Service	3,793,607	182,779	2,848,231	2,812,121	-	945,376	75%
Capital	15,899,121	99,841	147,125	4,147,439	34,235	15,717,761	1%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	27,286,693	646,663	6,531,990	8,337,900	1,972,016	18,782,687	31%
Net	(13,556,871)	(627,549)	1,283,914	1,516,452	(1,972,016)	(12,868,769)	
Cash Balance			26,304,044	19,737,824			

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

Explain Significant Revenue, Expenditure and Staffing Changes/Variations 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	October
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Fund/Department Number	420	Date Updated	11/10/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	3,400,000	-	2,485,266	1,705,491	-	914,734	73%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	401,000	200,000	400,000	398,500	-	1,000	100%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	43,700	3,299	31,825	27,777	-	11,875	73%
Interest Earnings	49,645	3,548	33,936	51,883	-	15,709	68%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	277,691	23,425	223,284	376,681	-	54,407	80%
Transfers In	6,000	554	5,360	5,315	-	640	89%
Total Revenue	4,178,036	230,826	3,179,671	2,565,647	-	998,365	76%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	149,340	(276,154)	57,156	413,223	139,327	(47,143)	132%
Debt Service	3,420,576	504,919	3,277,882	2,880,921	-	142,694	96%
Capital	2,259,345	-	15,640	141,983	247,756	1,995,949	12%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	5,829,261	228,765	3,350,678	3,436,127	387,083	2,091,500	64%
Net	(1,651,225)	2,061	(171,007)	(870,480)	(387,083)	(1,093,135)	
Cash Balance			2,433,466	1,967,400			

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	October
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Fund/Department Number	422	Date Updated	11/10/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	420,000	-	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	293	2,201	1,288	-	(201)	110%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	422,000	293	306,353	265,978	-	115,647	73%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	319	(786)	(107)	2,218	426	-	100%
Debt Service	-	-	-	-	-	-	0%
Capital	657,215	-	-	304,001	8,300	648,915	1%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	657,534	(786)	(107)	306,219	8,726	648,915	1%
Net	(235,534)	1,079	306,460	(40,241)	(8,726)	(533,268)	
Cash Balance			919,422	411,488			

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

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

TIF projects vary widely from year to year so little can be gained by comparing expenditures from year to year. Major projects for 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	October
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Fund/Department Number	425	Date Updated	11/10/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	500	29	276	267	-	224	55%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	163,803	21,441	139,682	132,588	-	24,121	85%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	164,303	21,470	139,958	132,855	-	24,345	85%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	128,373	3,517	82,772	85,161	-	45,601	64%
Debt Service	-	-	-	-	-	-	0%
Capital	21,052	-	16,536	6,309	-	4,516	79%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	149,425	3,517	99,308	91,470	-	50,117	66%
Net	14,878	17,953	40,650	41,385	-	(25,772)	
Cash Balance			173,717	136,780			

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

Explain Significant Revenue, Expenditure and Staffing Changes/Variations 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	October
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Fund/Department Number	426	Date Updated	11/10/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	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	611	7,680	11,107	-	7,320	51%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	640,000	611	467,339	624,292	-	172,661	73%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	1,721,310	-	1,543,685	116,014	193,626	(16,001)	101%
Debt Service	-	-	-	-	-	-	0%
Capital	2,382,194	-	237,889	1,263,861	-	2,144,305	10%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	4,103,504	-	1,781,574	1,379,875	193,626	2,128,304	48%
Net	(3,463,504)	611	(1,314,235)	(755,583)	(193,626)	(1,955,643)	
Cash Balance			1,918,179	3,103,517			

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	October
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Fund/Department Number	429	Date Updated	11/10/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	820,000	-	808,184	431,979	-	11,816	99%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	9,000	1,219	10,134	7,091	-	(1,134)	113%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	829,000	1,219	818,318	439,070	-	10,682	99%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	142,827	9,682	15,591	53,696	106,234	21,002	85%
Debt Service	-	-	-	-	-	-	0%
Capital	2,663,290	62	62	-	90,040	2,573,188	3%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	2,806,117	9,744	15,653	53,696	196,274	2,594,190	8%
Net	(1,977,117)	(8,525)	802,665	385,374	(196,274)	(2,583,508)	
Cash Balance			3,811,455	2,604,997			

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

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

TIF projects vary widely from year to year and will not show much trend when reviewing expenditures with prior year. Major projects in 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	October
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Fund/Department Number	430	Date Updated	11/10/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	2,500,000	-	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	1,324	11,131	15,907	-	3,869	74%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	2,515,000	1,324	1,280,077	1,397,444	-	1,234,923	51%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	804,334	1,403	159,420	465,159	642,228	2,686	100%
Debt Service	-	-	-	-	-	-	0%
Capital	5,683,623	-	407,817	2,684,544	938,494	4,337,312	24%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	6,487,957	1,403	567,237	3,149,703	1,580,722	4,339,998	33%
Net	(3,972,957)	(79)	712,840	(1,752,259)	(1,580,722)	(3,105,075)	
Cash Balance			4,152,490	3,642,518			

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	October
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Fund/Department Number	435	Date Updated	11/10/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	320,000	-	160,947	164,168	-	159,053	50%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	750	19	665	404	-	85	89%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	320,750	19	161,612	164,572	-	159,138	50%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	4,360	-	160	257	4,200	-	100%
Debt Service	395,463	-	395,461	190,461	-	2	100%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	399,823	-	395,621	190,718	4,200	2	100%
Net	(79,073)	19	(234,009)	(26,146)	(4,200)	159,136	
Cash Balance			60,591	134,779			

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

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

The Douglas Road TIF was established to develop the road and area near Brown Mackie College near the South Bend-Mishawaka border. The fund borrowed money from the City of Mishawaka (\$1,086,550) and Major Moves Fund 412 (\$1,000,000) to finance initial construction. The fund uses TIF tax revenue to repay the loans. At October 31, 2014, the amounts due Mishawaka and Major moves were \$47,003 and \$886,677, 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	October
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Fund/Department Number	436	Date Updated	11/10/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	2,392,000	-	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	4,200	155	3,261	7,795	-	939	78%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	2,396,200	155	1,385,759	1,347,823	-	1,010,441	58%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	6,346	-	-	1,370	-	6,346	0%
Debt Service	3,362,308	-	3,362,307	3,217,050	-	1	100%
Capital	214,574	-	214,573	-	-	1	100%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	3,583,228	-	3,576,880	3,218,420	-	6,348	100%
Net	(1,187,028)	155	(2,191,121)	(1,870,597)	-	1,004,093	
Cash Balance			362,958	1,630,714			

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. Debt service includes two inter-fund loans from the Major Moves fund, for development of the Triangle and for Eddy Street Commons with balances at 31 October 2014 of \$1.5 million and \$3.2 million, respectively. There is also a revenue bond from 2008 for Eddy Street development with a balance at 31 October of \$33 million.

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Redevelopment General	Month	October
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Fund/Department Number	433	Date Updated	11/10/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	3	47	94	-	(47)	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	-	3	47	94	-	(47)	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	20,000	-	15,703	5,798	-	4,297	79%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	20,000	-	15,703	5,798	-	4,297	79%
Net	(20,000)	3	(15,656)	(5,704)	-	(4,344)	
Cash Balance			10,093	25,739			

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	October
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Fund/Department Number	439	Date Updated	11/10/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	1,450,000	-	-	1,446,074	-	1,450,000	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	12,000	1,177	11,386	6,172	-	614	95%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,462,000	1,177	11,386	1,452,246	-	1,450,614	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)	1,177	11,386	1,452,246	-	(2,149,386)	
Cash Balance			3,693,981	2,268,608			

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

Explain Significant Revenue, Expenditure and Staffing Changes/Variations 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	October
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Fund/Department Number	454	Date Updated	11/10/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	1,500	120	1,164	1,150	-	336	78%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,500	120	1,164	1,150	-	336	78%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	1,500	120	1,164	1,150	-	336	
Cash Balance			377,535	376,232			

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

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

No significant issues.

Explain Significant Spending on Capital Projects Below:

2014 City of South Bend Monthly Financial Report

Fund/Department Name	Blackthorn Operations	Month	October
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Fund/Department Number	619	Date Updated	11/10/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	1,721,979	72,806	1,512,455	1,495,591	-	209,524	88%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	50,500	-	-	0%
Total Revenue	1,721,979	72,806	1,512,455	1,546,091	-	209,524	88%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	1,661,128	149,378	1,387,682	1,371,104	-	273,446	84%
Debt Service	-	-	-	207,879	-	-	0%
Capital	10,578	1,763	12,342	8,816	-	(1,764)	117%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	1,671,706	151,141	1,400,024	1,587,799	-	271,682	84%
Net	50,273	(78,335)	112,431	(41,708)	-	(62,158)	
Cash Balance			194,848	215,964			

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

Explain Significant Revenue, Expenditure and Staffing Changes/Variances 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	October
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Fund/Department Number	315	Date Updated	11/10/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	5,000	331	3,208	3,181	-	1,792	64%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	5,000	331	3,208	3,181	-	1,792	64%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	5,000	331	3,208	3,181	-	1,792	64%
Total Expenditures	5,000	331	3,208	3,181	-	1,792	64%
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	October
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Fund/Department Number	317	Date Updated	11/10/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	1,800	161	1,557	1,538	-	243	87%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,800	161	1,557	1,538	-	243	87%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	1,800	161	1,557	1,538	-	243	
Cash Balance			505,029	503,286			

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	October
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Fund/Department Number	328	Date Updated	11/10/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	6,000	554	5,360	5,315	-	640	89%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	6,000	554	5,360	5,315	-	640	89%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	6,000	554	5,360	5,315	-	640	89%
Total Expenditures	6,000	554	5,360	5,315	-	640	89%

Net	-	-	-	-	-	-
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Cash Balance	1,735,840	1,735,840
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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	October
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Fund/Department Number	432	Date Updated	11/10/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	9,175	659,735	-	(9,175)	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	27,000	1,894	18,630	16,707	-	8,370	69%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	27,000	1,894	27,805	676,442	-	(805)	103%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	656	-	656	1,157	-	-	100%
Debt Service	493,495	-	491,495	488,848	-	2,000	100%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	494,151	-	492,151	490,005	-	2,000	100%
Net	(467,151)	1,894	(464,346)	186,437	-	(2,805)	
Cash Balance			6,504,340	6,315,158			

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

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

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