



Fiscal Year Ending: December 31, 2023

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City of South Bend

Comprehensive Revenue Report

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Comprehensive Revenue Report - Fiscal Year 2023

The City of South Bend developed the attached Comprehensive Revenue Report for fiscal year 2023 to provide financial information on the revenue received, broken down by funds and types. This report is submitted to the Common Council on March 31st of the following year.

Historical Summary (pages 5 - 9)

This shows the annual revenue received in each fund dating back to fiscal year 2013.

Revenue by Type by Month (pages 10 - 16)

This report shows the City's revenue received by month during 2023 by type of revenue.

Revenue by Type by Fund (pages 17 - 19)

This report shows the City's revenue received in each fund during 2023 by type of revenue.

Revenue by Type Chart (page 20)

This graph shows the City's revenue received during 2023 by type of revenue.

Tax Revenues

Property Taxes & Payment in Lieu of Taxes (page 21)

These graphs show property tax and PILOT trends from 2013 to 2022. Property tax revenue is received in June and December. The property taxes collected by the County during each year are distributed in the following year.

Since the City owned utilities are not assessed property tax, Payment in Lieu of Taxes (PILOT) payments are made from the Water Works and Wastewater funds to the General Fund, representing property tax payments to the City.

Local Income Taxes (page 22)

This graph shows the trends from year 2013 to 2022 for County Economic Development Income Tax, County Option Income Tax, and Public Safety Local Option Income Tax. Income taxes are collected by the County and distributed two years following the year in which they are collected.

Gasoline Tax & Wheel Tax (page 23)

These graphs show the gasoline and wheel tax revenue received from 2013 to 2022. Gasoline tax is distributed monthly by the State of Indiana and receipted in the Motor Vehicle Highway Funds and the Local Roads & Streets Fund. Wheel tax is distributed monthly by the County and receipted into the Motor Vehicle Highway Funds.

Hotel/Motel Tax & PSCDA Tax (page 24)

These graphs show the Hotel/Motel Tax and PSCDA Tax received from 2013 to 2022. Hotel/Motel tax is distributed by the County in April and October. The Professional Sports Convention Development Area (PSCDA) tax is distributed by the County monthly.

Liquor Excise & Cigarette Tax (page 25)

These graphs show the Liquor Excise, Gallonage, and Cigarette Tax from 2013 to 2022. Liquor Excise tax and Liquor Gallonage tax are distributed by the State of Indiana and receipted into the General Fund. Cigarette tax is distributed bi-annually by the State of Indiana and receipted into the General Fund and the Cumulative Capital Improvement Fund.

Vehicle/Aircraft Excise Tax & Commercial Vehicle Excise Tax (page 26)

These graphs show the Vehicle/Aircraft Excise Tax & Commercial Vehicle Excise Tax from 2013 to 2022. These taxes are distributed in June and December by the County and receipted into the General Fund, Parks & Recreation Fund, 2017 Parks Bond Debt Service Fund, and the Cumulative Capital Development Fund.

Charges for Services

Summary (page 27)

This graph shows all of the City's charges for services revenue broken down by type for fiscal year 2023. Charges for services are for any services that City departments provide to residents, organizations, or other City departments. The City owned utilities, Water and Wastewater, are the largest portion of this revenue.

Comprehensive Revenue Report - Fiscal Year 2023

Charges for Services continued

Governmental (page 28)

This graph shows the City's charges for services revenue for Governmental Funds. Governmental Funds collect the majority of their revenue from taxes, grants, fines, and fees. Examples of governmental charges for services include Parks & Recreation receipts, such as the golf courses and Howard Park ice rink, and the Fire Department's EMS services.

Internal Service Funds (page 29)

This graph shows the City's charges for services revenue for Internal Service Funds. Internal Service Funds collect revenue from providing services to the various City departments and some external customers. Internal Service Funds include Central Services, Innovation & Technology, Self-Funded Employee Health Insurance, etc.

Licenses & Permits

Business Licensing Historical Summary (pages 30 - 32)

This report shows the City's Business Licensing & Fee Revenue received from 2008 to 2022. (SBMC Sec. 4-14(d), SBMC Sec. 4-18, SBMC Sec. 4-18.5(t))

Business Licensing Summary (page 33)

This graph shows the City's Business Licensing Revenue for year 2023 broken down by License Type. The majority of the City's licensing revenue comes from Restaurant business licenses.

Adult Business License Summary (page 34)

This report shows the Adult Business License Summary for fiscal year 2023.

South Bend Animal Resource Center Licensing & Fees - Historical Summary (pages 35 - 37)

Animal Resource Center Licensing & Fees - Summary (page 38)

This graph shows the Animal Resource Center licensing and fees revenue broken down by type for fiscal year 2023. Pet licenses and adoption fees make up the largest portion of the Animal Resource Center's revenue.

Building Permits & Fees (page 39)

This graph shows the building permits & fees revenue and number of permit/fees broken down by type. Per an existing interlocal agreement, the City of South Bend collects the revenue on behalf of the County as well.

Fines

Code Enforcement Violations (page 40)

This report shows the revenue received for Code Enforcement violations by month for fiscal year 2023.

Public Safety Violations (page 41)

This graph shows the Public Safety Violation Revenue broken down by Type. The Fire Department receives revenue from fines for false alarms. The Police Department receives revenue from fines for false alarms, noise ordinance violations (SBMC Sec. 13-57.05), and curfew violations. The Police Department receives revenue from impound/towing fees and court fees. The Police Department only receives about \$4 from the County per traffic ticket issued. During 2022, no fines were collected for "certain events held in residentially zoned areas" (SBMC Sec. 14-60) and no fines were collected for "use of mobile devices while driving" (SBMC Sec. 20-134).

Parking Violations (page 42)

This report shows the parking violation fines revenue by type of parking violation and number of tickets issued. Revenue from parking ticket fines is collected by the City Clerk's Office and receipted into the Parking Garage Fund with the exception of disabled parking spot violations which are receipted into the General Fund per City ordinance.

Comprehensive Revenue Report - Fiscal Year 2023

Grants & Donations

Summary (page 43)

This graph shows the grants and donations revenue received by type: federal grants, state grants, local grants, and donations.

by Fund (page 44)

This graph shows the grants and donations revenue received by City fund. The majority of grant revenue is recorded in specific grant funds in order to track the expenditures of the grant revenue more clearly.

by Sources (page 45)

This graph shows the grants and donations revenue summarized by the various organizations providing the funding to the City.

by Uses (page 46)

This graph shows the grants and donations revenue by what City initiatives or programs the revenue is used to support. (Municipal Code 2-23(d))

Interest Earnings

Interest Earnings by Fund (page 47 - 48)

Historical Trends (page 49)

This graph shows the trends in interest and investment earnings received from 2013 to 2022.

Write-off Summary

Bad Debt Expense by Activity (page 50)

This report shows the bad debt expense for the various City departments from 2013 to 2022. Bad debt expense represents amounts invoiced to customers or residents for which the City deemed uncollectible.

The following situations describe accounts that generally qualify as uncollectible:

- Accounts that have been referred to a collection agency, following a consistent and documented practice
- Debts that been discharged in bankruptcy
- Accounts where the debtor is confirmed to be deceased and the debtor's estate is insolvent
- Accounts where the debtor is a business that has been dissolved under state law

In addition, from time to time, the City may deem a particular account as uncollectible if the City has exhausted reasonable efforts to collect the account (and has documented its efforts), and that no further action is warranted (including the referral of the account to a collection agency). This determination of uncollectibility must be approved by the department head of the department responsible for the account (who will assess the operational impact of writing off the account), the Corporation Counsel (who will confirm that all reasonable efforts to collect in accordance with established policy have been exhausted), and the City Controller (who will weigh in on the financial impact of the write off, if applicable).

Note:

Public Works COVID relief/assistance write off occurred in 2022.

City of South Bend
Revenue by Fund Historical Summary - 2013 to 2023

Fund	Fund Name	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2022-2023 Change	2022-2023 Percent Change
City Controlled Funds														
101	General Fund	36,251,397	36,708,989	37,349,388	39,362,139	59,227,689	62,149,694	67,792,059	74,885,707	77,019,698	72,895,886	111,171,535	38,275,648	52.51%
Special Revenue Funds														
102	Rainy Day	29,524	24,483	49,919	1,492,266	93,891	183,841	289,770	94,111	64,091	151,774	321,428	169,654	111.78%
103	Excess Levy	-	3,648	18	7	-	-	-	-	-	-	-	-	0.00%
201	Parks & Recreation	7,207,060	7,365,388	7,487,554	7,902,995	14,639,882	15,743,288	19,753,423	15,876,432	16,604,000	17,097,508	22,800,098	5,702,591	33.35%
202	Motor Vehicle Highway	9,139,124	8,992,353	9,895,950	9,663,579	10,356,311	11,126,434	7,663,825	10,238,117	8,159,765	9,901,038	11,049,955	1,148,918	11.60%
203	Recreation Nonreverting	1,003,319	945,486	1,008,138	943,402	949,896	973,132	-	-	-	-	-	-	0.00%
209	Studebaker-Oliver Revitalizing Grants	3,712	3,078	134,906	282,902	362,772	144,415	124,778	107,035	4,318	9,389	18,615	9,226	98.26%
210	Economic Development State Grants	238,065	73,043	1,013,085	1,895,885	131,134	63,167	74,888	90,725	77,180	126,873	85,650	(41,223)	-32.49%
211	Dept of Community Investment Operating	2,491,611	2,360,377	2,493,340	2,623,877	2,035,803	2,493,209	3,018,515	3,372,939	2,172,743	3,519,561	4,391,340	871,779	24.77%
212	Dept of Community Investment Grants	4,483,441	4,823,850	2,674,984	3,143,055	2,794,959	3,746,089	2,514,004	2,579,168	2,905,379	2,490,691	5,574,346	3,083,655	123.81%
216	Police State Seizures	27,470	28,765	15,422	33,978	45,767	40,730	11,691	6,591	31,299	25,897	57,408	31,511	121.68%
217	Gift, Donation, Bequest	11,501	175,299	9,378	148,900	185,312	111,231	745,975	765,453	478,492	278,809	3,652,115	3,373,306	1209.90%
218	Police Curfew Violations	663	471	232	326	277	1,120	434	883	82	178	-	(178)	-100.00%
219	Unsafe Building	-	-	-	1,139,973	795,492	847,699	965,314	59,018	38,879	79,960	93,390	13,431	16.80%
220	Law Enforcement Continuing Education	194,529	205,889	290,316	273,933	278,175	231,395	288,059	258,705	325,862	867,961	994,541	126,580	14.58%
221	Rental Units Regulation	-	-	-	1,225	8,475	447	7,726	353,999	57,608	116,643	156,129	39,486	33.85%
227	Loss Recovery	3,845,642	22,331	54,051	8,952	8,645	12,871	16,668	5,076	2,515	5,761	1,120,256	1,114,496	19346.60%
230	Code Enforcement Fund	-	-	-	-	-	-	-	4,235,305	3,065,940	3,860,165	3,919,673	59,508	1.54%
244	Emergency Phone System	-	214,981	19	-	-	-	-	-	-	-	-	-	0.00%
249	Local Income Tax - Public Safety	6,582,643	6,384,450	6,471,576	6,798,149	7,476,031	8,509,511	9,283,457	9,736,892	9,416,761	9,198,730	12,868,916	3,670,186	39.90%
251	Local Road & Street	1,008,943	1,060,548	1,507,055	1,642,148	1,572,802	2,602,744	4,646,528	1,945,448	2,628,875	2,193,593	2,320,509	126,917	5.79%
252	Excess Welfare Distribution	-	4	-	-	-	-	-	-	-	-	-	-	0.00%
257	LOIT Special Distribution	-	-	-	4,347,943	448,989	1,147,703	103,375	145,354	2,969	3,417	3,388	(29)	-0.85%
258	Human Rights Federal Grants	178,149	272,697	103,705	240,358	227,229	106,745	259,863	177,140	175,390	71,960	35,770	(36,190)	-50.29%
263	American Rescue Plan	-	-	-	-	-	-	-	-	29,536,642	30,162,781	180,695	(29,982,085)	-99.40%
264	COVID-19 Response	-	-	-	-	-	-	-	6,086,138	2,943,368	460,352	368,404	(91,948)	-19.97%
265	Local Road & Bridge Grant	-	-	-	-	2,000,000	1,376,782	1,116,972	2,632,372	1,795,904	2,373,784	1,050,707	(1,323,077)	-55.74%
266	MVH Restricted Fund	-	-	-	-	-	-	3,224,058	2,997,747	3,213,833	4,046,471	3,314,097	(732,374)	-18.10%
271	East Race Waterway	49	32	21	12	9	-	-	-	-	-	-	-	0.00%
273	Morris PAC / Palais Royale Marketing	7,113	10,685	11,179	20,947	13,739	18,398	23,421	4,183	5,936	43	-	(43)	-100.00%
274	Morris PAC Self-Promotion	-	-	-	-	-	101,718	86,398	39,372	38,578	150	-	(150)	-100.00%
280	Police Block Grants	13	11	22	35	36	70	111	36	24	2	-	(2)	-100.00%
281	Economic Develop Commission-Revenue Bonds	93	77	157	250	255	251	-	-	-	-	-	-	0.00%
289	Haz-Mat	16,762	24,118	13,976	3,674	6,653	451	10,071	243	165	3,403	3,285	(118)	-3.47%
291	Indiana River Rescue	66,068	41,275	54,443	111,922	76,939	108,468	143,813	57,555	97,843	130,816	161,390	30,574	23.37%
292	Police Grants	162,838	76,865	56,946	-	-	-	-	-	-	-	-	-	0.00%
294	Regional Police Academy	21,013	18,498	23,027	22,393	19,900	22,903	26,769	10,456	20,444	83	-	(83)	-100.00%
295	COPS MORE Grant	23,068	12,415	75,494	309,225	74,566	130,367	77,485	188,771	111,077	30	64	34	113.03%
299	Police Federal Drug Enforcement	194,569	67,724	71,288	26,719	53,871	45,291	3,131	723	58,110	118,335	158,312	39,977	33.78%
404	Local Income Tax - Certified Shares	8,509,056	9,208,686	9,915,530	10,431,000	11,064,843	13,504,106	14,256,606	16,500,074	15,414,847	12,212,952	(11,647)	(12,224,599)	-100.10%
408	Local Income Tax - Economic Development	8,785,077	9,209,937	9,593,082	10,195,116	11,937,260	13,099,020	13,632,466	14,090,026	14,286,985	13,290,901	18,464,856	5,173,955	38.93%
410	Urban Development Action Grant	3,833	78	1,040,937	200,250	4,876	43,852	84,948	18,803	18,449	389,623	8,846	(380,777)	-97.73%
655	Project ReLeaf	435,940	439,394	444,358	448,466	452,847	461,438	463,036	450,312	468,643	496,350	473,768	(22,583)	-4.55%
705	Police K-9 Unit	8	2,006	1,520	33	26	51	65	21	14	1	-	(1)	-100.00%
730	City Cemetery	5,874,864	6,118,791	6,382,756	6,012,927	266	509	803	259	178	420	890	470	111.77%
731	Bowman Cemetery	138	101	164	261	-	455,872	12,623	4,082	2,793	6,613	14,005	7,392	111.78%
754	Industrial Revolving Fund	-	-	-	-	169,223	234,521	293,958	266,643	2,959,263	5,583,224	1,136,154	(4,447,070)	-79.65%

City of South Bend
Revenue by Fund Historical Summary - 2013 to 2023

Fund	Fund Name	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2022-2023 Change	2022-2023 Percent Change
	Total Special Revenue Funds	60,545,898	58,187,834	60,894,548	70,367,083	68,287,151	77,689,837	83,225,025	93,396,208	117,185,248	119,276,241	94,787,352	(24,488,888)	1.78%
	Debt Service Fund													
312	2017 Parks Bond Debt Service	-	-	-	-	-	740,947	1,242,595	1,151,444	1,185,775	1,181,774	1,135,939	(45,835)	-3.88%
313	Football Hall of Fame Debt Service	1,406,963	629,087	1,201,076	1,544,126	868,192	704,147	27	-	-	-	-	-	0.00%
350	2018 Fire Station #9 Bond Debt Service	-	-	-	-	-	120,663	321,706	341,231	345,306	344,156	342,856	(1,300)	-0.38%
672	Century Center Energy Conservation Debt Svc	-	-	50,032	243,264	193,125	417,430	434,495	415,154	409,708	383,117	263,591	(119,525)	-31.20%
752	South Bend Redevelopment Authority	-	-	-	-	3,890,871	3,119,699	2,873,761	2,872,851	2,866,071	3,058,355	(29,257,277)	(32,315,632)	-1056.63%
755	South Bend Building Corporation	-	-	-	-	2,653,662	2,656,314	2,656,743	2,648,478	11,424,080	2,737,249	2,221,495	(515,754)	-18.84%
756	2015 Smart Streets Bond Debt Service	-	-	-	-	859,774	1,718,588	1,720,129	1,716,869	1,716,091	1,715,091	1,714,091	(1,000)	-0.06%
757	2015 Parks Bond Debt Service	-	-	-	-	386,307	350,045	412,797	376,746	376,033	374,941	343,596	(31,345)	-8.36%
758	Erskine Village Debt Service	-	-	-	-	3,961,781	-	-	-	-	-	-	-	0.00%
760	2017 Eddy Street Commons Bond Debt Service	-	-	-	-	2,501,480	2,229,900	1,306,917	1,392,248	1,916,164	1,926,563	1,930,062	3,500	0.18%
	Total Debt Service Funds	1,406,963	629,087	1,251,108	1,787,390	15,315,192	12,057,734	10,969,170	10,915,022	20,239,229	11,721,246	(21,305,646)	(33,026,891)	-281.77%
	Capital Funds													
287	Fire Department Capital	-	-	2,872,978	2,490,504	3,248,415	1,727,820	651,058	4,192,303	2,125,468	3,387,841	3,491,232	103,391	3.05%
377	Professional Sports Development	677,704	619,580	686,885	807,955	454,383	791,164	532,504	-	-	-	-	-	0.00%
401	Coveleski Stadium Capital	92	13,600	42,103	41,455	42,590	30,136	23,947	144	58	21,207	31,722	10,515	49.59%
403	Zoo Endowment	176	139	284	453	151	-	-	-	-	-	-	-	0.00%
405	Park Nonreverting Capital	228,720	137,177	14,371	8,514	270,952	33,427	-	-	-	-	-	-	0.00%
406	Cumulative Capital Development	552,148	518,386	521,373	535,091	478,984	483,526	505,207	475,372	18,163,465	16,833,197	629,199	(16,203,999)	-96.26%
407	Cumulative Capital Improvement	446,579	442,559	429,624	435,264	424,088	266,942	270,470	243,373	236,443	194,804	195,468	664	0.34%
412	Major Moves Construction	500,882	536,455	805,256	1,376,899	1,054,550	543,992	653,840	511,407	587,639	552,844	785,039	232,195	42.00%
413	Professional Sports Convention Development Area	-	-	-	-	-	-	-	-	775,632	2,097,128	2,070,419	(26,709)	-1.27%
416	Morris Performing Arts Center Capital	101,947	81,132	64,133	106,637	79,459	108,396	93,995	217,114	1,838,280	6,510,028	379,179	(6,130,849)	-94.18%
434	Community Revitalization Enhancement District	244,899	301	360	635	-	-	-	-	-	-	-	-	0.00%
450	Palais Royale Historic Preservation	15,561	9,766	13,252	16,496	17,319	19,768	17,386	7,094	12,571	15,653	19,044	3,391	21.67%
451	2018 Fire Station #9 Bond Capital	-	-	-	-	-	5,137,424	42,008	2,981	1,857	4,397	9,313	4,915	111.78%
453	2018 Zoo Bond Capital	-	-	-	-	-	3,852,949	22,489	293	-	5,892,006	122	(5,891,884)	-100.00%
455	2021 Infrastructure Bond Capital	-	-	-	-	-	-	-	-	8,622,248	37,031	48,402	11,371	30.71%
471	2017 Parks Bond Capital	-	-	-	-	14,081,478	186,252	297,324	72,162	31,461	45,200	43,384	(1,816)	-4.02%
677	Football Hall of Fame Capital	2,458	1,823	3,112	53,316	4,383	7,687	2,311	-	-	-	-	-	0.00%

City of South Bend
Revenue by Fund Historical Summary - 2013 to 2023

Fund	Fund Name	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2022-2023 Change	2022-2023 Percent Change
750	Equipment/Vehicle Leasing	-	-	-	-	4,555,727	6,771,560	1,489,768	682	17	-	-	-	0.00%
751	2015 Parks Bond Capital	-	-	-	-	6,700	4,813	840	-	-	-	-	-	0.00%
753	2015 Smart Streets Bond Capital	-	-	-	-	68,655	1,060	124	-	-	-	-	-	0.00%
759	2017 Eddy Street Commons Bond Capital	-	-	-	-	22,500,000	121	65	306,537	1	25,565	1	(25,564)	-99.99%
	Total Capital Funds	2,771,166	2,360,918	5,453,731	5,873,219	47,287,835	19,967,037	4,603,337	6,029,462	32,395,140	35,616,900	7,702,523	(27,914,377)	-78.37%
	Enterprise Funds													
288	Emergency Medical Services Operating	8,323,032	2,751,725	5,294,239	5,640,042	5,624,031	6,312,126	6,737,835	11,113	-	-	-	-	0.00%
600	Consolidated Building Fund	954,229	3,710,384	4,571,872	3,945,272	4,078,151	3,133,906	4,690,916	1,324,083	1,531,105	1,922,553	2,175,568	253,015	13.16%
601	Parking Garages	971,598	1,021,117	975,148	1,000,596	1,273,206	1,314,909	1,036,499	894,253	956,029	840,130	935,075	94,945	11.30%
602	Morris Performing Arts Center Operations	-	-	-	-	-	-	-	-	-	2,073,839	1,164,076	(909,763)	-43.87%
610	Solid Waste Operations	5,407,945	5,297,239	5,367,033	5,565,055	5,424,644	5,494,152	5,489,395	6,007,008	7,939,316	7,247,359	8,184,729	937,369	12.93%
611	Solid Waste Capital	830,708	790,065	659,713	1,226,149	779,627	1,007,115	1,058,449	1,355,159	1,626,271	2,542,907	2,129,987	(412,920)	-16.24%
620	Water Works Operations	15,109,621	14,546,190	14,418,675	15,183,038	15,432,866	16,973,411	20,450,225	21,461,793	21,989,022	20,987,352	22,350,146	1,362,794	6.49%
622	Water Works Capital	13,709	10,132	17,400	25,424	65,781	269,787	3,524,387	4,160,101	3,606,371	4,383,757	124,091	(4,259,667)	-97.17%
623	Water Works Construction	16,550	1,614	544	-	-	-	-	-	-	-	-	-	0.00%
624	Water Works Customer Deposit	4,861	4,182	8,595	13,911	13,935	26,882	39,720	11,222	7,493	12,668	38,236	25,568	201.84%
625	Water Works Sinking (Debt Service)	2,056,004	2,052,253	2,049,802	2,053,350	1,990,701	2,002,533	2,039,869	1,226,907	1,511,520	2,680,601	2,804,408	123,807	4.62%
626	Water Works Bond Reserve	253,988	81,001	6,166	344,781	13,144	25,420	39,016	12,438	8,191	13,836	42,407	28,571	206.50%
629	Water Works Operations & Maintenance Reserve	52,801	59,382	162,931	249,373	175,076	99,453	304,012	42,357	17,168	43,673	85,903	42,230	96.70%
640	Sewer Repair Insurance	552,869	589,894	615,287	642,503	655,836	674,171	710,141	691,083	709,391	776,748	764,134	(12,614)	-1.62%
641	Sewage Works Operations	31,784,543	33,455,803	36,072,162	38,570,116	38,550,392	39,307,114	40,475,911	37,610,549	41,265,804	41,294,998	43,471,462	2,176,463	5.27%
642	Sewage Works Capital	194,410	4,015,111	8,034,993	2,558,137	4,401,733	4,062,227	5,758,219	8,613,472	6,598,607	4,201,942	742,704	(3,459,237)	-82.32%
643	Sewage Works Operations & Maintenance Reserve	211,332	139,626	276,955	997,459	562,731	332,938	303,127	48,416	32,719	53,797	162,855	109,058	202.72%
647	2007 Sewer Bond	42	3	-	-	-	-	-	-	-	-	-	-	0.00%
649	Sewage Sinking (Debt Service)	9,463,725	9,309,752	9,300,518	9,179,437	9,200,080	9,261,052	7,900,141	13,896,394	22,204,969	11,154,583	9,893,560	(1,261,023)	-11.30%
650	Clay Sewage General Fund	2	-	-	-	-	-	-	-	-	-	-	-	0.00%
651	2007B Sewer Bond	69	-	-	-	-	-	-	-	-	-	-	-	0.00%
653	Sewage Debt Service Reserve	14,099	3	3	6,009	26,716	65,897	87,669	20,901	1,509,481	36,341	110,014	73,673	202.72%
654	Sewage Works Customer Deposit	-	-	-	-	-	-	3,107	4,641	4,446	10,905	37,039	26,133	239.64%
658	2010 Sewer Bond CSO Plan	216	6	-	-	-	-	-	-	-	-	-	-	0.00%
659	Sewer Bond 2011	30,970	19,665	4,801	1,952	155	1	-	-	-	-	-	-	0.00%
661	Sewer Bond 2012	65,016	51,261	92,797	96,136	19,175	3,229	-	-	-	-	-	-	0.00%
664	2013A Cost of Issuance Fund	85,747	13	26	32	-	-	-	-	-	-	-	-	0.00%
666	2015 Sewer Bond Issuance	-	-	188,155	114	-	-	-	-	-	-	-	-	0.00%
667	Storm Sewer Fund	-	-	-	-	-	-	518,432	1,042,729	1,139,829	1,145,315	1,398,803	253,488	22.13%
670	Century Center Operations	3,133,815	4,087,703	3,810,731	4,248,516	4,234,959	4,437,177	4,543,051	1,955,594	2,111,688	5,016,452	4,462,846	(553,606)	-11.04%
671	Century Center Capital	675,315	328	809	932	866	2,026	190,441	1,931	98	5,748	528,273	522,525	9090.65%
	Total Enterprise Funds	80,207,216	81,994,452	91,929,355	91,548,334	92,523,804	94,805,527	105,900,563	100,392,145	114,769,519	106,445,502	101,606,313	(4,839,189)	-4.55%

City of South Bend
Revenue by Fund Historical Summary - 2013 to 2023

Fund	Fund Name	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2022-2023 Change	2022-2023 Percent Change
Internal Service Funds														
222	Central Services	7,254,877	7,064,135	7,380,273	7,466,928	7,598,784	8,220,343	13,550,721	7,101,248	7,497,135	9,445,964	9,145,812	(300,152)	-3.18%
224	Central Services Capital	-	-	271,929	131,432	287,575	79,734	3,218	214,611	84,157	-	-	-	0.00%
226	Liability Insurance	3,009,847	3,036,215	1,347,165	2,277,829	3,041,844	2,827,061	5,051,872	4,644,513	3,386,046	4,185,605	4,248,586	62,981	1.50%
278	Police Take Home Vehicle	124,848	123,639	126,547	118,465	8,899	16,930	25,941	11,478	18,678	54,352	82,259	27,908	51.35%
279	IT / Innovation / 311 Call Center	-	-	-	487,897	5,167,452	6,967,135	8,217,762	6,843,915	10,219,588	10,153,530	10,262,996	109,466	1.08%
711	Self-Funded Employee Benefits	12,156,648	13,318,977	14,379,513	18,192,206	17,937,949	18,718,369	14,030,527	16,348,427	17,243,514	17,172,834	18,191,953	1,019,119	5.93%
713	Unemployment Compensation	252,907	103,047	103,078	91,706	2,413	3,816	5,213	8,087	103,474	78,129	10,467	(67,662)	-86.60%
714	Parental Leave Fund	-	-	-	-	-	164,118	167,466	244,841	249,526	264,956	298,755	33,799	12.76%
Total Internal Service Funds		22,799,127	23,646,013	23,608,505	28,766,463	34,044,917	36,997,506	41,052,720	35,417,117	38,802,118	41,355,368	42,240,826	885,458	2.14%
Fiduciary Funds														
701	Fire Pension	5,038,210	5,131,903	5,044,352	4,875,408	4,925,762	4,492,118	4,475,663	4,325,739	4,103,087	4,073,713	4,075,547	1,834	0.05%
702	Police Pension	5,874,864	6,118,791	6,382,756	6,012,927	6,225,269	6,242,725	6,131,686	6,058,223	5,957,118	6,021,806	5,998,908	(22,898)	-0.38%
Total Fiduciary Funds		10,913,074	11,250,694	11,427,108	10,888,335	11,151,032	10,734,843	10,607,349	10,383,961	10,060,205	10,095,519	10,074,455	(21,064)	-0.21%
Total City Funds		214,894,841	214,777,987	231,913,743	248,592,963	327,837,620	314,402,177	324,150,223	331,419,621	410,471,157	397,406,661	346,277,359	(51,129,303)	-12.87%
Redevelopment Commission Controlled Funds														
Tax Increment Financing Funds														
324	TIF - River West Development Area	16,026,663	14,577,531	24,903,369	19,972,185	19,351,374	23,523,597	19,931,280	22,045,151	2,482,695	1,414,092	21,214,018	19,799,926	1400.19%
420	TIF - SBCDA General	3,464,066	5,085,358	-	-	-	-	-	-	-	-	-	-	0.00%
422	TIF - West Washington	495,043	582,799	409,853	468,317	397,442	370,233	321,760	246,422	356,020	326,498	535,947	209,449	64.15%
425	Redevelopment Retail Area (Leighton Plaza)	159,290	165,150	166,751	135,468	116,772	75,815	206	-	-	-	-	-	0.00%
426	TIF - Central Medical Service Area	1,233,918	858,194	-	-	-	-	-	-	-	-	-	-	0.00%
429	TIF - River East Development Area (NE Dev)	849,684	1,576,990	3,906,426	2,487,851	2,759,233	3,293,551	2,979,815	3,059,362	5,116,467	4,372,823	6,578,037	2,205,214	50.43%
430	TIF - Southside Development Area #1	2,421,638	2,388,812	2,232,540	2,451,409	3,885,283	2,317,267	2,004,796	3,171,100	3,057,189	2,946,528	4,089,697	1,143,168	38.80%
432	TIF - Southside Development #3	1,329,971	26,320	50,738	45,372	8,519	-	-	-	-	-	-	-	0.00%
435	TIF - Douglas Road	324,393	322,451	271,422	346,356	379,789	3,477	5,428	1,154	270,610	311,600	245,859	(65,741)	-21.10%
436	TIF - River East Residential Area (NE Res)	2,271,188	2,728,304	3,340,143	4,145,612	4,257,974	4,691,277	4,987,889	5,324,035	6,318,471	6,324,854	7,385,974	1,061,120	16.78%
Total Tax Increment Financing Funds		28,575,854	28,311,909	35,281,242	30,052,570	31,156,387	34,275,217	30,231,174	33,847,224	17,601,452	15,696,394	40,049,531	24,353,137	155.15%

City of South Bend
Revenue by Type by Month

For the Year Ended December 31, 2023

Revenue Type	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total
Taxes													
Property Taxes													
Civil City	-	-	-	-	-	34,279,241	-	-	-	-	-	27,460,064	61,739,306
TIF Districts	-	-	-	-	-	20,752,073	-	-	-	-	-	15,963,512	36,715,585
Sub Total	-	-	-	-	-	55,031,314	-	-	-	-	-	43,423,577	98,454,891
Local Income Tax													
LIT Certified Shares	-	1,694,002	847,001	847,001	847,001	4,872,560	847,001	847,001	847,001	847,001	847,001	847,001	14,189,571
LIT for Economic Development	-	2,289,499	1,144,749	1,144,749	1,144,749	5,068,619	1,144,749	1,144,749	1,144,749	1,751,047	538,451	1,144,749	17,660,862
LIT for Public Safety	-	1,642,630	821,315	821,315	821,315	3,656,452	821,315	821,315	821,315	821,315	821,315	821,315	12,690,915
LIT for Redevelopment	-	-	2	1	1	1	1	1	1	344	1	1	352
LIT Additional - Supplemental Distrib	-	-	-	-	-	-	-	-	-	-	-	-	-
Sub Total	-	5,626,130	2,813,067	2,813,066	2,813,066	13,597,632	2,813,066	2,813,066	2,813,066	3,419,707	2,206,768	2,813,066	44,541,700
Total Taxes	-	5,626,130	2,813,067	2,813,066	2,813,066	68,628,946	2,813,066	2,813,066	2,813,066	3,419,707	2,206,768	46,236,643	142,996,591
Intergovernmental Revenue													
State Shared Revenue													
Auto Excise Tax	-	-	-	-	-	1,828,292	-	-	-	-	-	1,799,378	3,627,670
Commercial Vehicle Tax	-	-	-	-	-	496,430	-	-	-	-	-	496,430	992,860
Liquor Excise Tax	-	-	41,126	-	-	28,463	-	-	-	-	-	-	69,589
Liquor Gallonage Tax	68,600	-	-	56,323	-	-	63,741	-	-	62,717	-	-	251,381
Cigarette Tax	-	-	-	-	-	-	-	-	-	120,245	-	118,758	239,002
Gasoline Tax	549,966	531,102	573,689	567,837	596,866	541,144	566,020	-	558,778	577,027	562,837	871,089	6,496,355
Wheel Tax	138,303	108,237	298,623	73,828	194,978	-	181,541	393,076	181,479	189,410	171,686	161,889	2,093,052
PSCDA Tax	245,396	249,227	125,515	281,854	181,681	58,172	-	-	-	260,879	333,297	319,393	2,055,414
State Pension Subsidy	-	-	-	-	-	5,027,561	-	-	5,020,561	-	-	-	10,048,122
Sub Total	1,002,266	888,566	1,038,954	979,842	973,525	7,980,062	811,302	393,076	5,760,818	1,210,277	1,067,820	3,766,937	25,873,444
Local Government Shared Revenue													
Hotel Motel Tax	858,937	381,500	247,900	-	192,500	-	637,500	-	-	246,955	-	2,000	2,567,292
Sub Total	858,937	381,500	247,900	-	192,500	-	637,500	-	-	246,955	-	2,000	2,567,292
Grants													
Federal Grants	945,518	147,536	151,090	297,515	89,988	68,218	1,076,042	277,682	1,983,008	2,180,280	103,232	1,330,650	8,650,759
State Grants	93,000	-	200,000	8,636	937,500	-	-	102,518	69,783	76,650	-	36,100	1,524,187
Sub Total	1,038,518	147,536	351,090	306,151	1,027,488	68,218	1,076,042	380,200	2,052,791	2,256,930	103,232	1,366,749	10,174,946
Other Intergovernmental													
Staffing Agreements with County	-	-	-	-	-	-	-	30,000	-	-	-	-	30,000
Local Government Grants	-	-	-	-	-	-	-	-	-	-	-	48,503	48,503
Federal Seized Drug	328	346	1,577	12,833	207	226	220	(2,020)	128,717	-	10,799	1,790	155,023
State Seized Drug	3,347	5,602	399	1,550	-	665	-	654	12,541	2,900	4,223	19,245	51,127
Sub Total	3,674	5,948	1,976	14,383	207	891	220	28,634	141,258	2,900	15,023	69,538	284,652
Total Intergovernmental Revenue	2,903,395	1,423,550	1,639,920	1,300,377	2,193,720	8,049,171	2,525,065	801,910	7,954,867	3,717,061	1,186,075	5,205,224	38,900,335

City of South Bend
Revenue by Type by Month

For the Year Ended December 31, 2023

Revenue Type	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total
Charges for Services													
Culture & Recreation													
Morris Performing Arts Center	12,523	5,993	26,059	8,159	11,272	14,857	13,577	10,394	13,697	9,653	357,333	329,150	812,665
Morris Performing Arts Center	-	-	-	-	2,200	-	-	-	-	-	-	173,807	176,007
Palais Royale Ballroom	15,558	13,434	21,743	6,805	8,945	12,592	9,360	9,527	8,717	10,867	13,176	13,020	143,743
Parks & Recreation	325,520	140,280	170,183	182,683	384,368	427,667	425,281	407,197	292,072	139,339	125,596	151,357	3,171,541
Lease of Coveleski Stadium	-	-	-	-	-	-	-	-	31,611	-	-	-	31,611
Century Center	177,285	166,851	117,156	118,745	193,131	215,608	64,234	573,957	347,139	564,426	124,636	222,404	2,885,572
Sub Total	530,886	326,559	335,142	316,392	599,915	670,725	512,451	1,001,074	693,235	724,284	620,740	889,736	7,221,138
Health - Animal Care & Control													
Pet Impound Reclaim Fee	200	75	460	210	140	240	225	105	310	190	65	135	2,355
Pet Adoption Fees	1,852	1,955	1,105	1,850	1,332	1,234	885	1,595	912	945	2,180	1,890	17,735
Pick Up Fees	80	-	120	160	-	160	40	40	160	-	40	80	880
Pet Micro Chipping	260	160	420	340	360	320	420	300	260	320	380	380	3,920
Vet Expenses	55	68	90	72	160	65	415	83	125	150	153	80	1,516
Pet Euthanasia	-	80	-	20	-	-	60	40	20	-	60	40	320
Animal Surrenders	1,046	680	780	600	600	720	600	1,010	620	1,400	780	700	9,536
Cremation	371	746	153	164	864	1,056	390	495	495	585	575	285	6,179
Rabies Specimen Prep	30	-	180	-	60	90	-	60	60	90	30	90	690
Boarding	45	150	100	-	-	-	-	-	150	-	-	-	445
Sub Total	3,939	3,914	3,408	3,416	3,516	3,885	3,035	3,728	3,112	3,680	4,263	3,680	43,575
Other													
DCI Staff Contracts	12,500	-	58,250	-	-	127,643	14,213	-	131,500	79,282	10,000	145,936	579,324
Other Misc Charges for Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Parking-Garages	42,792	138,990	76,640	41,259	118,482	80,767	87,582	65,006	103,016	46,180	15,049	26,660	842,422
Parking-Century Center	15,810	12,030	20,965	6,487	5,900	2,184	4,995	9,025	21,380	13,780	10,270	455	123,281
Central Services-Internal Customers	670,184	685,730	840,235	678,029	731,156	683,324	818,105	784,583	644,633	799,121	675,271	622,861	8,633,234
Central Services-External Customers	21,741	11,415	36,368	24,419	28,982	29,065	25,948	30,115	27,964	22,299	17,233	14,418	289,968
Employee & Employer Assessments	1,807,274	1,453,301	1,442,203	1,434,863	1,444,928	1,434,578	1,429,661	1,433,733	1,428,050	1,405,535	1,426,576	1,475,491	17,616,193
Sub Total	2,570,301	2,301,466	2,474,661	2,185,058	2,329,448	2,357,562	2,380,504	2,322,463	2,356,543	2,366,197	2,154,398	2,285,820	28,084,421
Sanitation													
Trash Collection/Residential	531,644	530,672	540,430	540,485	567,598	542,339	511,922	539,443	539,771	540,022	543,119	568,514	6,495,959
Trash Collection/Commercial	11,479	11,094	11,345	11,450	12,052	11,287	10,550	11,297	11,380	11,376	11,522	11,016	135,850
Trash Collection/Apt 2 Units	4,334	4,391	4,440	4,479	5,076	4,509	3,901	4,496	4,507	4,524	4,539	4,555	53,750
Trash Collection/Apt 3 Units	2,047	2,087	2,121	2,105	2,349	2,147	1,900	2,169	2,169	2,137	2,128	2,120	25,479
Trash Collection/Apt 4 Units	2,632	2,691	2,706	2,657	2,834	2,767	2,585	2,782	2,793	2,741	2,741	2,751	32,680
Trash Collection/Seniors	-	-	-	-	-	-	-	-	-	-	-	-	-
Trash Collection/Special Pickup	1,900	1,843	2,080	3,000	3,700	3,940	2,280	1,840	2,480	2,580	2,280	2,360	30,283
Trash Collection/Yard Waste Pickup	40	20	-	-	60	(30)	30	10	70	60	180	110	550
Misc/Additional Trash Totes	(532)	(1,378)	(166)	(257)	(676)	(865)	(848)	(645)	(402)	(155)	(526)	(490)	(6,939)
Misc/Return Trip Customer Error	810	760	830	1,290	1,160	800	820	670	810	700	560	990	10,200
Misc/Contamination Fee	-	-	-	-	315	580	185	310	3,600	1,850	2,320	1,615	10,775
Misc/Tote Replacement Fee	240	650	500	350	648	413	216	753	949	855	493	610	6,676
Misc/Trash Start Fee	3,950	3,290	4,050	4,210	3,720	4,440	5,700	3,080	3,300	3,400	4,250	3,500	46,890
Misc/Yard Waste Totes	125	117	128	95,863	100,378	97,220	93,413	97,875	98,078	98,362	98,632	159	780,351
Sub Total	558,669	556,236	568,464	665,633	699,213	669,547	632,655	664,081	669,506	668,454	672,238	597,809	7,622,504

City of South Bend
Revenue by Type by Month

For the Year Ended December 31, 2023

Revenue Type	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total
Charges for Services													
Utilities - Water													
Metered Sales/Residential	694,651	611,305	632,763	654,368	664,112	923,730	779,443	757,729	813,114	697,589	640,978	688,417	8,558,198
Metered Sales/Commercial	196,288	182,749	195,827	201,245	214,628	230,983	205,883	222,394	224,786	212,775	196,773	198,054	2,482,385
Metered Sales/Industrial	32,940	30,968	32,184	31,613	30,308	36,534	34,044	35,273	28,785	30,873	30,280	28,727	382,527
Metered Sales/Multi Family	108,722	95,633	101,723	103,620	109,193	122,705	105,569	104,897	112,042	92,533	100,688	103,844	1,261,170
Bulk Sales/Olive St	-	-	-	-	-	-	-	-	-	-	-	-	-
Metered Sales/Institution	11,783	11,259	10,983	10,930	11,918	13,006	11,746	10,898	12,091	11,717	10,733	10,893	137,957
Public Fire Protection	216,114	211,219	219,613	219,497	235,349	237,101	203,961	219,989	220,052	220,012	219,106	219,002	2,641,015
Private Fire Protection	38,792	38,846	40,153	40,223	44,334	40,818	35,359	40,241	40,305	40,378	40,478	40,484	480,412
Sales to Public Authorities	30,852	31,072	31,366	33,606	54,956	49,020	32,466	45,334	47,704	39,878	34,040	33,119	463,412
Irrigation Sales	(2,100)	203	494	457	176,273	354,714	336,100	322,630	334,333	217,739	174	67	1,741,085
Other Water/Misc Service	34,181	28,480	29,304	23,763	29,860	26,039	56,763	36,471	32,111	29,879	27,326	16,261	370,438
Backflow Prevention Insp.	10,150	15,600	18,425	18,500	12,600	9,225	13,575	11,250	7,375	12,550	9,450	20,450	159,150
Water Main Extension	-	-	-	-	-	-	-	-	-	-	-	-	-
Rents From Water Property	-	-	-	-	-	-	-	-	-	-	-	-	-
Revenue From Cut Off Fees	150	-	525	-	150	150	225	150	150	525	300	-	2,325
Penalties (Forfeit Disc.)	6,707	9,199	8,568	5,030	9,292	7,392	12,418	10,444	4,526	10,571	8,781	9,421	102,349
Water Leak Insurance	90,788	86,435	88,736	88,714	99,400	95,359	90,190	94,830	94,977	94,980	88,773	88,796	1,101,979
System Development Fee	436	436	2,146	436	(140,766)	18,467	9,413	3,428	863	(3,840)	2,970	8	(106,004)
Sub Total	1,470,453	1,353,404	1,412,809	1,432,003	1,551,606	2,165,244	1,927,156	1,915,958	1,973,214	1,708,160	1,410,849	1,457,541	19,778,397
Utilities - Sewage													
Metered Sales/Residential	1,851,371	1,757,666	1,791,030	1,802,336	1,882,995	1,856,898	1,748,132	1,812,520	1,834,946	1,810,342	1,796,739	1,891,598	21,836,572
Metered Sales/Commercial	685,294	680,195	676,739	685,884	743,878	747,482	711,433	809,332	746,661	703,373	630,280	651,634	8,472,184
Metered Sales/Industrial	428,166	479,201	471,918	540,790	466,372	499,302	468,137	476,616	524,551	472,746	553,505	497,406	5,878,708
Metered Sales/Multi Family	269,061	251,003	261,460	282,616	314,308	280,674	223,326	263,532	265,198	261,397	259,926	263,194	3,195,693
Metered Sales/Institution	30,121	28,177	27,816	28,171	29,901	30,682	28,626	27,490	30,073	29,303	27,821	28,281	346,462
Sales to Public Authority	83,134	84,117	83,895	83,637	134,906	103,753	58,135	96,706	109,309	95,821	85,506	85,864	1,104,782
Wholesale Meter/New Carlisle	-	-	-	-	-	-	-	-	-	-	-	-	-
Penalties (Forfeit Disc.)	40,991	51,306	49,456	28,780	80,514	43,136	64,283	51,789	32,720	78,356	51,279	56,196	628,806
Dumping Fees	4,340	2,205	1,435	2,345	4,638	3,850	5,338	3,798	4,148	4,664	3,273	1,645	41,676
Laboratory Service Fees	-	1,950	1,800	-	1,950	3,900	-	6,850	1,800	-	1,800	4,050	24,100
Discharge Permit Fees	1,010	1,000	-	3,094	-	-	750	-	250	-	-	2,000	8,104
System Development Fee	19	1,050	5,172	2,080	161,808	54,636	22,690	7,233	(1,012)	(9,256)	7,233	19	251,671
Utility System Development Finance Charge	-	-	-	-	-	-	-	-	2,061	-	-	-	2,061
Sewer Repair Insurance	50,366	48,031	49,354	49,406	51,700	49,310	46,957	49,055	49,330	49,324	49,207	51,068	593,108
Sewer Repair Deductible	9,061	9,352	9,697	8,999	10,058	10,072	7,836	8,645	8,770	8,836	9,177	9,963	110,465
Misc Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-
UAP Assistance Fee	78,831	78,093	78,387	78,277	82,106	78,395	74,426	78,438	78,546	78,553	78,475	78,430	940,956
UAP Credit (Contra)	(75,240)	(78,049)	(68,540)	(20,565)	(63,051)	(61,289)	(60,813)	(66,388)	(67,203)	(67,226)	(61,265)	(58,531)	(748,156)
RINS Credits	-	-	-	-	-	-	-	64,236	-	-	-	-	22,500
Disconnect Program Fee	-	-	-	-	-	-	-	-	-	-	-	-	-
Utility Unmetered Sewer Fee	21,817	21,343	21,882	21,851	22,297	22,861	21,662	22,331	23,013	23,116	22,029	22,761	266,962
Sub Total	3,478,341	3,416,640	3,461,500	3,597,699	3,924,377	3,723,662	3,420,917	3,712,181	3,643,162	3,539,349	3,514,984	3,608,079	43,040,891
Utilities - Other													
Storm Water Fees	88,428	84,827	86,363	86,418	91,343	86,923	81,745	86,633	86,728	86,833	86,321	89,581	1,042,143
Clean Air/ReLeaf (Leaf Pickup)	38,665	37,095	37,786	37,789	39,658	37,956	35,853	37,822	37,847	37,875	37,769	39,276	455,392
Sub Total	127,093	121,922	124,150	124,207	131,001	124,879	117,598	124,455	124,575	124,708	124,090	128,857	1,497,534

City of South Bend
Revenue by Type by Month

For the Year Ended December 31, 2023

Revenue Type	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total
Charges for Services													
Organic Resources													
Yard Waste Drop-Off	1,781	24,253	4,062	11,538	16,700	12,998	14,146	13,826	9,577	12,384	16,318	6,844	144,427
Mulch/Compost Sales	720	456	570	8,447	13,738	9,817	3,331	3,347	3,195	1,756	795	303	46,474
Sub Total	2,501	24,709	4,632	19,985	30,438	22,815	17,476	17,173	12,772	14,140	17,113	7,147	190,901
Total Charges for Services	9,317,319	8,691,228	8,919,828	8,881,584	9,778,090	10,789,374	9,593,633	10,518,537	10,161,205	9,712,405	9,114,384	9,593,508	115,071,096
Fines, Forfeitures, & Fees													
General													
Ordinance Violation	-	-	-	-	-	-	-	-	-	-	-	-	-
Bad Checks Fines	-	-	-	-	12	-	-	12	-	-	-	24	48
Credit Reports	-	-	-	-	-	-	-	-	-	-	-	-	-
Court Fees	1,851	1,851	-	1,515	-	-	-	-	-	2,349	50	-	7,617
Plan Commission Application Fee	2,550	-	3,100	1,000	2,600	2,600	1,000	2,050	2,050	3,500	500	2,200	23,150
Zoning Appeals Application Fee	400	1,550	3,725	2,025	3,250	700	3,625	1,325	1,450	1,925	175	1,775	21,925
Zoning Admin Fees	1,350	910	1,800	1,050	2,360	1,920	1,150	2,200	1,460	1,800	1,210	2,430	19,640
Zoning Admin Fines	270	680	900	440	-	1,050	-	-	-	-	-	170	3,510
Tax Abatement Admin Fees	-	250	4,129	1,729	2,068	5,152	7,145	250	1,829	-	-	1,228	23,780
Test Filling Fees	1,250	400	1,550	1,200	400	1,850	850	850	200	300	200	850	9,900
Econ Dev-CDBG Loan Late Fees	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Collections	-	-	-	-	-	810	60	-	-	60	1,973	1,063	3,966
Sub Total	7,671	5,641	15,204	8,959	10,690	14,082	13,830	6,687	6,989	9,934	4,108	9,740	113,536
Code Enforcement													
Vacant Bldg Registration	300	-	1,348	75	-	-	300	300	-	-	-	711	3,034
Landlord Registration Fee	20	105	110	25	45	50	30	80	70	50	20	80	685
Rental Unit Safety Fees	24,364	10,111	50,888	8,000	7,590	2,250	11,000	1,750	4,500	4,750	1,000	24,000	150,202
Demolition & Boarding	3,902	13,443	2,141	604	1,752	4,398	683	1,204	2,340	1,665	1,967	3,474	37,572
Collections	-	-	-	-	-	-	-	-	-	-	-	34,302	34,302
Environmental Violations	21,513	8,326	17,172	4,775	12,002	20,564	10,632	11,726	12,160	12,890	3,691	23,640	159,091
Ordinance Violation	2,131	2,184	3,318	2,114	6,985	12,614	3,145	7,214	4,041	2,125	1,231	6,976	54,078
Animal Ordinance Violation	15,700	19,287	2,333	1,832	2,025	4,771	113	158	1,184	1,537	1,771	9,463	60,174
Forfeitures-Civil Penalties	-	-	-	-	500	1,000	-	-	-	500	13,280	6,714	21,994
Sub Total	67,929	53,455	77,309	17,425	30,899	45,647	25,903	22,432	24,295	23,516	22,960	109,360	521,132
Parking													
Street Parking Fines	3,305	3,665	4,300	5,173	5,560	6,200	7,972	9,870	9,020	7,790	8,800	7,230	78,884
Public Safety													
False Alarms Fine	8,452	10,639	4,825	4,199	10,800	3,749	5,884	7,865	11,473	8,489	6,422	7,586	90,382
Noise Ordinance	75	640	2,675	289	466	150	50	5,211	-	50	-	50	9,657
Curfew Violation	-	-	25	-	-	50	25	25	-	-	-	50	175
Chronic Problem Property	-	-	-	-	-	-	-	250	-	250	-	-	500
Impound Towing Fees	640	810	640	590	970	660	950	980	870	940	740	510	9,300
Sub Total	9,167	12,089	8,165	5,078	12,236	4,609	6,909	14,331	12,343	9,729	7,162	8,196	110,014
Total Fines, Forfeitures, & Fees	88,073	74,850	104,979	36,635	59,385	70,538	54,614	53,320	52,648	50,969	43,031	134,526	823,566

City of South Bend
Revenue by Type by Month

For the Year Ended December 31, 2023

Revenue Type	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total
Other Income													
Miscellaneous Revenue													
Miscellaneous Revenue	656,532	534	21,961	21,296	33,975	32,438	1,796	542,693	571	2,518	178,321	64,200	1,556,836
Sale of Scrap Metal	40	2,511	5,752	2,238	130	1,910	39	3,912	176	1,186	96	1,924	19,913
Bond Interest Rebate	-	-	-	-	-	-	-	-	-	-	-	36,231	36,231
Bosch Principal Income	-	-	-	-	-	-	-	-	-	-	-	-	-
Bosch Interest Income IDFA	-	-	-	-	-	-	-	-	-	-	-	-	-
Origination Fees	-	-	12,426	3,264	10,000	6,000	7,000	-	-	-	-	3,799	42,489
Loan Servicing Fees	6,126	10,825	14,107	7,018	5,158	24,490	5,193	10,230	648	-	-	12,557	96,352
Sub Total	662,698	13,870	54,245	33,817	49,263	64,838	14,028	556,835	1,395	3,704	178,418	118,710	1,751,820
Bank Account Interest	14,778	614,506	928,888	784,408	577,886	739,074	976,984	991,711	1,052,386	961,769	1,120,196	2,014,504	10,777,090
Rental of Property	12,056	216	38,482	6,433	100	12,306	90	28,153	6,028	8,675	2,711	6,128	121,379
Donations	1,483	1,084	1,546,317	3,031	1,512	358,826	9,823	11,084	2,744,653	31,110	7,537	3,478,477	8,194,935
3rd Party Revenue													
Cable TV Franchise Fees	26,616	-	-	148,084	-	-	-	293,456	-	-	137,178	-	605,333
Video Franchise Fees	-	-	-	-	25,625	-	24,446	-	-	38,378	-	-	88,450
Sub Total	26,616	-	-	148,084	25,625	-	24,446	293,456	-	38,378	137,178	-	693,783
Total Other Income	717,631	629,675	2,567,932	975,772	654,386	1,175,044	1,025,372	1,881,239	3,804,462	1,043,637	1,446,039	5,617,819	21,539,007

Reimbursements													
Miscellaneous Reimbursements	16,118	421,347	45,270	2,141	55,573	10,182	10,574	11	7,031	12,135	102,247	7,537,912	8,220,543
Insurance Claim	-	8,706	14,401	26,318	13,465	40,013	13,726	27,712	12,143	39,190	21,678	(54,231)	163,121
IT Services	70,714	466	486	478	485	436	-	-	-	-	-	-	73,064
Travel Reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-
Lamppost Program	-	-	-	700	5,450	2,650	50	-	-	-	-	-	8,850
Energy Rebates	25,156	-	-	-	-	-	-	42,203	-	-	-	(42,203)	25,156
Repair Reimbursement	75	75	150	978	-	150	75	-	150	-	150	75	1,878
Salary/Overtime Reimb	3,881	2,198	6,005	5,154	3,979	8,940	2,381	6,051	296,046	29,367	17,928	12,858	394,787
Diesel Tax Rebate	3,041	2,910	-	-	-	-	8,621	-	-	-	-	21,915	36,487
Pharmacy Rebates	-	200,670	35,378	173,375	-	36,081	35,712	42,329	35,512	-	42,324	35,512	636,892
Beck's Lake Reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-
EPA Professional Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Morris Advertising	-	-	-	-	-	-	-	-	-	-	-	-	-
Morris Advertising	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Reimbursements	118,985	636,372	101,690	209,145	78,952	98,452	71,139	118,306	350,882	80,693	184,326	7,511,837	9,560,779

Other Sources													
Interfund Transfers & Fixed Cost Allocations													
Interfund Transfers In	18,748,229	848,813	1,868,581	3,137,708	1,784,395	1,512,395	5,197,704	3,104,395	7,125,581	1,438,013	9,248,551	3,081,751	57,096,116
PILOT	3,047,797	-	-	-	-	-	3,047,797	-	-	-	-	-	6,095,594
Administration Cost Allocation	752,500	752,500	752,500	752,500	752,500	752,500	752,500	752,500	752,500	752,500	752,500	752,500	9,030,000
IT Cost Allocation	832,569	832,569	832,569	832,569	832,569	832,569	832,569	832,569	832,569	832,569	832,569	832,569	9,990,823
Liability Insurance Allocation	298,583	298,583	298,583	298,583	298,583	298,583	298,583	298,583	298,583	298,583	298,583	298,583	3,583,000
Payroll Cost Allocation	196,640	196,640	196,640	196,640	196,640	196,640	196,640	196,640	196,640	196,640	196,640	196,640	2,359,679
Facilities Management Allocation	13,333	13,333	13,333	13,333	13,333	13,333	13,333	13,333	13,333	13,333	13,333	13,333	160,000
Utility Customer Service Mgmt Allocatic	128,007	128,007	128,007	128,007	128,007	128,007	128,007	128,007	128,007	128,007	128,007	128,007	1,536,089
Sub Total	24,017,659	3,070,446	4,090,214	5,359,341	4,006,027	3,734,027	10,467,133	5,326,027	9,347,214	3,659,645	11,470,183	5,303,384	89,851,301

City of South Bend
Revenue by Type by Month

For the Year Ended December 31, 2023

Revenue Type	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total
Other Sources													
Sale of Assets													
Sale of Capital Assets	-	-	-	-	-	-	-	75,532	-	-	-	-	75,532
Sale of Non-Capital Assets	-	-	-	-	-	-	-	34,270	-	-	-	-	34,270
Sale of Property	-	-	-	-	-	-	1,000	-	-	1,000	-	3,339	5,339
Other Damage Reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-
Vehicle Damage Reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-
Hydrant Damage Reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-
Sub Total	-	-	-	-	-	-	1,000	109,802	-	1,000	-	3,339	115,141
Issuance of Debt													
Capital Lease Proceeds	-	-	-	-	-	-	-	-	-	-	-	6,949,500	6,949,500
Bond Proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-
Premium on Bonds	-	-	-	-	-	-	-	-	-	-	-	-	-
Sub Total	-	-	-	-	-	-	-	-	-	-	-	6,949,500	6,949,500
Refunds													
Refunds	46,164	23,723	10,312	765	37,803	425	2,336	81,820	1,512	2,733	162	1,954	209,709
Specific Stop Loss	-	-	-	-	36,281	-	(54,752)	-	-	-	-	(2,855)	(21,325)
Utility Receipts Tax Refund	-	-	-	-	-	-	-	-	-	-	-	-	-
Sub Total	46,164	23,723	10,312	765	74,085	425	(52,416)	81,820	1,512	2,733	162	(901)	188,384
Other													
Sale of Property Held for Resale	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund Loan - Principal Income	-	229,965	-	20,000	-	-	-	234,917	-	318,253	-	-	803,136
Interfund Loan - Interest Income	-	16,699	-	-	-	-	-	11,747	-	-	-	-	28,446
Other Loan - Principal Income	122	97,946	67,151	67,962	139,664	71,079	75,927	71,409	72,370	122	122	(129,615)	534,259
Other Loan - Interest Income	326,503	27,478	(314,769)	29,916	28,933	40,718	35,112	37,654	42,469	-	-	120,633	374,648
Sub Total	326,625	372,088	(247,618)	117,878	168,597	111,798	111,038	355,727	114,839	318,375	122	(8,983)	1,740,488
Total Other Sources	24,390,449	3,466,257	3,852,908	5,477,984	4,248,709	3,846,251	10,526,755	5,873,376	9,463,565	3,981,754	11,470,468	12,246,338	98,844,814
Revenue Total	37,776,385	20,698,426	20,169,253	19,852,167	20,015,813	93,033,078	26,847,664	22,231,018	34,754,969	22,174,052	25,779,163	86,752,504	430,084,491

City of South Bend
2023 Revenue by Type by Fund

Fund No.	Fund Name	Property Taxes	Local Income Taxes	Other Taxes	Grants / Intergov.	Licenses & Permits	Charges for Services	Fines, Forfeitures & Fees	Interfund Allocations	Debt Proceeds	Donations	Interest Earnings	Other Income	Interfund Transfers In	Total
City Controlled Funds															
101	General Fund	48,636,181	14,189,571	4,032,969	-	219,971	5,630,413	9,045	10,597,451	1,827,500	1,726,912	2,940,561	1,400,222	19,960,737	111,171,535
Special Revenue Funds															
102	Rainy Day	-	-	-	-	-	-	-	-	-	-	321,428	-	-	321,428
201	Parks & Recreation	11,441,107	-	861,197	135,000	289	3,171,541	-	-	-	1,447,300	130,670	240,432	5,372,562	22,800,098
202	Motor Vehicle Highway	-	-	3,274,223	-	2,725	89,847	-	162,650	2,235,000	-	90,854	107,157	5,087,500	11,049,955
209	Studebaker-Oliver Revitalizing Grants	-	-	-	-	-	-	-	-	-	-	18,615	-	-	18,615
210	Economic Development State Grants	-	-	-	85,650	-	-	-	-	-	-	-	-	-	85,650
211	Dept of Community Investment Operating	-	-	-	229,133	-	266,888	92,005	-	-	-	(92)	24,565	3,778,841	4,391,340
212	Dept of Community Investment Grants	-	-	-	5,559,168	-	-	-	-	-	-	-	15,178	-	5,574,346
216	Police State Seizures	-	-	51,127	-	-	-	-	-	-	-	6,281	-	-	57,408
217	Gift, Donation, Bequest	-	-	-	-	-	-	-	-	-	3,625,410	26,704	-	-	3,652,115
218	Police Curfew Violations	-	-	-	-	-	-	-	-	-	-	-	-	-	-
219	Unsafe Building	-	-	-	-	-	-	68,515	-	-	-	24,876	-	-	93,390
220	Law Enforcement Continuing Education	-	-	-	648,640	-	106,073	117,605	-	-	8,400	20,473	93,350	-	994,541
221	Rental Units Regulation	-	-	-	-	-	-	150,899	-	-	-	5,230	-	-	156,129
227	Loss Recovery	-	-	-	1,067,118	-	-	-	-	-	-	53,138	-	-	1,120,256
230	Code Enforcement Fund	-	-	-	-	23,580	43,575	301,742	-	232,000	-	1,261	19,515	3,298,000	3,919,673
249	Local Income Tax - Public Safety	-	12,690,915	-	-	-	-	-	-	-	-	178,001	-	-	12,868,916
251	Local Road & Street	-	-	2,040,961	205,355	-	-	-	-	-	-	74,193	-	-	2,320,509
257	LOIT Special Distribution	-	-	-	-	-	-	-	-	-	-	3,388	-	-	3,388
258	Human Rights Federal Grants	-	-	-	8,775	-	20,000	-	-	-	-	6,995	-	-	35,770
263	American Rescue Plan	-	-	-	-	-	-	-	-	-	-	180,695	-	-	180,695
264	COVID-19 Response	-	-	-	368,404	-	-	-	-	-	-	-	-	-	368,404
265	Local Road & Bridge Grant	-	-	-	1,000,000	-	-	-	-	-	-	50,707	-	-	1,050,707
266	MVH Restricted Fund	-	-	3,274,223	-	-	-	-	-	-	-	39,874	-	-	3,314,097
273	Morris PAC / Palais Royale Marketing	-	-	-	-	-	-	-	-	-	-	-	-	-	-
274	Morris PAC Self-Promotion	-	-	-	-	-	-	-	-	-	-	-	-	-	-
280	Police Block Grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-
289	Haz-Mat	-	-	-	-	-	2,375	-	-	-	-	910	-	-	3,285
291	Indiana River Rescue	-	-	-	-	-	149,173	-	-	-	-	12,217	-	-	161,390
294	Regional Police Academy	-	-	-	-	-	-	-	-	-	-	-	-	-	-
295	COPS MORE Grant	-	-	-	-	-	-	-	-	-	-	64	-	-	64
299	Police Federal Drug Enforcement	-	-	155,023	-	-	-	-	-	-	-	3,289	-	-	158,312
404	Local Income Tax - Certified Shares	-	-	-	-	-	-	-	-	-	-	(329,900)	318,253	-	(11,647)
408	Local Income Tax - Economic Development	-	17,660,862	-	44,703	-	-	-	-	-	7,500	750,667	1,124	-	18,464,856
410	Urban Development Action Grant	-	-	-	-	-	-	-	-	-	-	8,846	-	-	8,846
655	Project ReLeaf	-	-	-	-	-	455,392	-	-	-	-	13,471	-	4,905	473,768
705	Police K-9 Unit	-	-	-	-	-	-	-	-	-	-	-	-	-	-
730	City Cemetery	-	-	-	-	-	-	-	-	-	-	890	-	-	890
731	Bowman Cemetery	-	-	-	-	-	-	-	-	-	-	14,005	-	-	14,005
754	Industrial Revolving Fund	-	-	-	-	-	-	-	-	-	-	156,288	979,867	-	1,136,154
Total Special Revenue Funds		11,441,107	30,351,777	9,656,753	9,351,945	26,594	4,304,864	730,766	162,650	2,467,000	5,088,610	1,864,038	1,799,441	17,541,808	94,787,352
Debt Service Funds															
312	2017 Parks Bond Debt Service	1,080,710	-	54,790	-	-	-	-	-	-	-	438	-	-	1,135,939
350	2018 Fire Station #9 Bond Debt Service	-	-	-	-	-	-	-	-	-	-	-	-	342,856	342,856
456	South Bend Redevelopment Series A	-	-	-	-	-	-	-	-	33,098,353	-	662,994	7,115,209	-	40,876,557
672	Century Center Energy Conservation Debt Svc	-	-	221,437	-	-	-	-	-	-	-	5,924	36,231	-	263,591
752	South Bend Redevelopment Authority	-	-	-	-	-	-	-	-	(33,098,353)	-	16,077	-	3,825,000	(29,257,277)
755	South Bend Building Corporation	-	-	-	-	-	-	-	-	-	-	3,995	-	2,217,500	2,221,495
756	2015 Smart Streets Bond Debt Service	-	-	-	-	-	-	-	-	-	-	91	-	1,714,000	1,714,091
757	2015 Parks Bond Debt Service	-	-	-	-	-	-	-	-	-	-	5,303	-	338,293	343,596

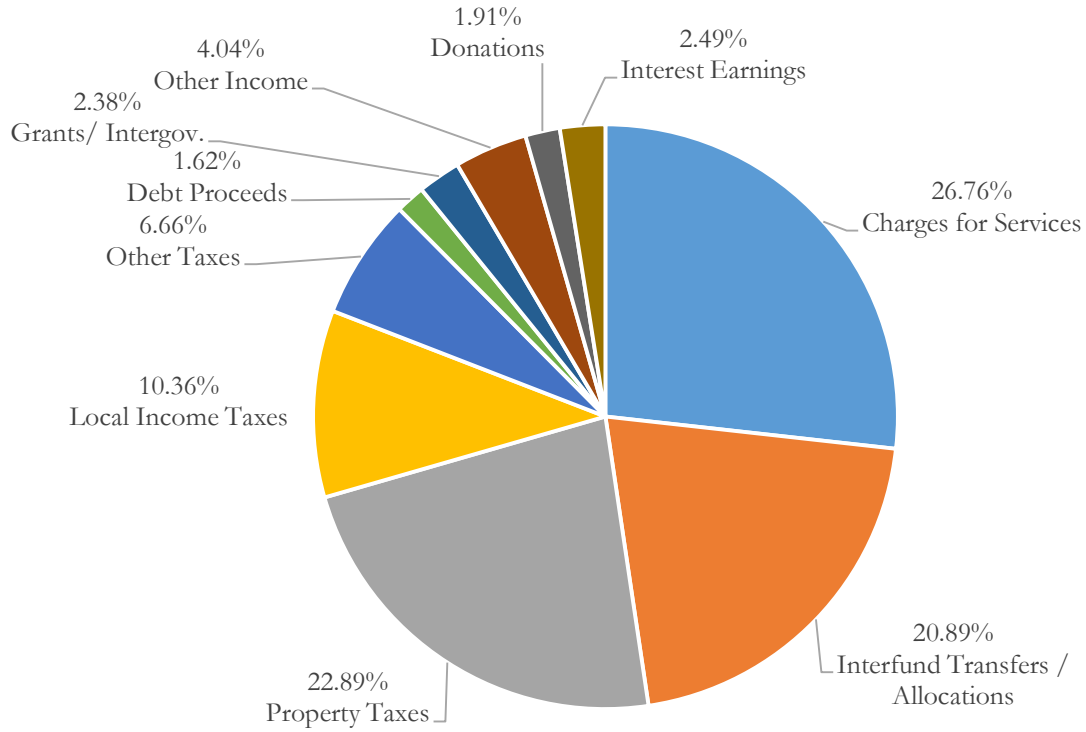
City of South Bend
2023 Revenue by Type by Fund

Fund No.	Fund Name	Property Taxes	Local Income Taxes	Other Taxes	Grants / Intergov.	Licenses & Permits	Charges for Services	Fines, Forfeitures & Fees	Interfund Allocations	Debt Proceeds	Donations	Interest Earnings	Other Income	Interfund Transfers In	Total
760	2017 Eddy Street Commons Bond Debt Service	-	-	-	-	-	-	-	-	-	-	187	-	1,929,875	1,930,062
	Total Debt Service Funds	1,080,710	-	276,227	-	-	-	-	-	-	-	695,010	7,151,440	10,367,524	19,570,911
	Capital Funds														
287	Fire Department Capital	-	-	-	-	-	2,031,836	26	-	1,430,000	-	29,370	-	-	3,491,232
401	Coveleski Stadium Capital	-	-	-	-	-	31,611	-	-	-	-	111	-	-	31,722
406	Cumulative Capital Development	581,307	-	43,758	-	-	-	-	-	-	-	4,133	-	-	629,199
407	Cumulative Capital Improvement	-	-	187,788	-	-	-	-	-	-	-	7,680	-	-	195,468
412	Major Moves Construction	-	-	-	238,248	-	-	-	-	-	-	53,463	493,328	-	785,039
413	Professional Sports Convention Development Area	-	-	2,055,414	-	-	-	-	-	-	-	15,005	-	-	2,070,419
416	Morris Performing Arts Center Capital	-	-	-	-	-	-	-	-	-	-	307	378,872	-	379,179
450	Palais Royale Historic Preservation	-	-	-	-	-	15,594	-	-	-	-	3,450	-	-	19,044
451	2018 Fire Station #9 Bond Capital	-	-	-	-	-	-	-	-	-	-	9,313	-	-	9,313
453	2018 Zoo Bond Capital	-	-	-	-	-	-	-	-	-	-	122	-	-	122
455	2021 Infrastructure Bond Capital	-	-	-	-	-	-	-	-	-	-	48,402	-	-	48,402
471	2017 Parks Bond Capital	-	-	-	-	-	-	-	-	-	-	43,384	-	-	43,384
750	Equipment/Vehicle Leasing	-	-	-	-	-	-	-	-	-	-	-	-	-	-
759	2017 Eddy Street Commons Bond Capital	-	-	-	-	-	-	-	-	-	-	1	-	-	1
	Total Capital Funds	581,307	-	2,286,960	238,248	-	2,079,042	26	-	1,430,000	-	214,740	872,200	-	7,702,523
	Enterprise Funds														
600	Consolidated Building Fund	-	-	-	-	2,099,002	-	13,890	-	-	-	56,845	5,831	-	2,175,568
601	Parking Garages	-	-	-	-	-	842,422	69,839	-	-	-	22,813	-	-	935,075
602	Morris Performing Arts Center Operations	-	-	-	-	-	988,672	-	-	-	-	2,954	172,449	-	1,164,076
610	Solid Waste Operations	-	-	-	8,636	-	7,622,504	-	-	-	-	8,323	18,231	527,035	8,184,729
611	Solid Waste Capital	-	-	-	-	-	-	-	-	1,225,000	-	5,297	-	899,690	2,129,987
620	Water Works Operations	-	-	-	-	-	19,884,401	-	1,633,074	-	-	187,240	510,566	134,865	22,350,146
622	Water Works Capital	-	-	-	-	-	(106,004)	-	-	-	-	227,703	2,392	-	124,091
624	Water Works Customer Deposit	-	-	-	-	-	-	-	-	-	-	38,236	-	-	38,236
625	Water Works Sinking (Debt Service)	-	-	-	-	-	-	-	-	-	-	54,408	-	2,750,000	2,804,408
626	Water Works Bond Reserve	-	-	-	-	-	-	-	-	-	-	42,407	-	-	42,407
629	Water Works Operations & Maintenance Reserve	-	-	-	-	-	-	-	-	-	-	85,903	-	-	85,903
640	Sewer Repair Insurance	-	-	-	-	-	703,574	-	-	-	-	54,170	-	6,390	764,134
641	Sewage Works Operations	-	-	-	-	-	42,187,751	-	461,751	-	-	568,907	68,553	184,500	43,471,462
642	Sewage Works Capital	-	-	-	-	-	340,467	-	-	-	-	402,237	-	-	742,704
643	Sewage Works Operations & Maintenance Reserve	-	-	-	-	-	-	-	-	-	-	162,855	-	-	162,855
649	Sewage Sinking (Debt Service)	-	-	-	-	-	-	-	-	-	-	120,213	-	9,773,347	9,893,560
653	Sewage Debt Service Reserve	-	-	-	-	-	-	-	-	-	-	110,014	-	-	110,014
654	Sewage Works Customer Deposit	-	-	-	-	-	-	-	-	-	-	37,039	-	-	37,039
667	Storm Sewer Fund	-	-	-	293,000	-	1,042,143	-	-	-	-	53,355	-	10,305	1,398,803
670	Century Center Operations	-	-	1,275,000	-	-	3,008,853	-	70,842	-	-	8,476	99,675	-	4,462,846
671	Century Center Capital	-	-	494,855	-	-	-	-	-	-	-	33,418	-	-	528,273
	Total Enterprise Funds	-	-	1,769,855	301,636	2,099,002	76,514,782	83,729	2,165,667	1,225,000	-	2,282,813	877,697	14,286,132	101,606,313
	Internal Service Funds														
222	Central Services	-	-	-	-	2,738	8,923,201	-	160,000	-	-	78	59,794	-	9,145,812
224	Central Services Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-
226	Liability Insurance	-	-	-	-	-	-	-	3,583,000	-	-	164,629	500,956	-	4,248,586
278	Police Take Home Vehicle	-	-	-	-	-	59,460	-	-	-	-	22,799	-	-	82,259
279	IT / Innovation / 311 Call Center	-	-	-	-	-	2,602	-	9,990,823	-	15,000	123,322	131,250	-	10,262,996
711	Self-Funded Employee Benefits	-	-	-	-	-	17,264,637	-	-	-	-	281,357	645,958	-	18,191,953
713	Unemployment Compensation	-	-	-	-	-	8,305	-	-	-	-	2,161	-	-	10,467

City of South Bend
2023 Revenue by Type by Fund

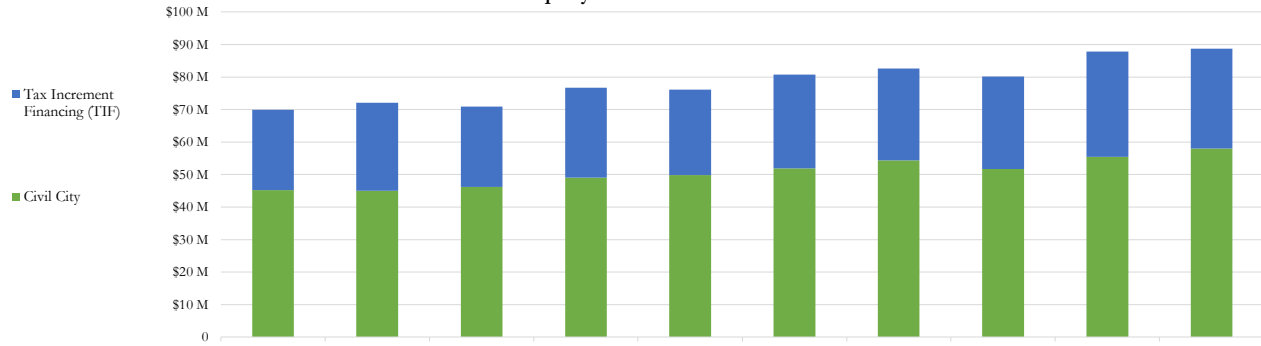
Fund No.	Fund Name	Property Taxes	Local Income Taxes	Other Taxes	Grants / Intergov.	Licenses & Permits	Charges for Services	Fines, Forfeitures & Fees	Interfund Allocations	Debt Proceeds	Donations	Interest Earnings	Other Income	Interfund Transfers In	Total
714	Parental Leave Fund	-	-	-	-	-	283,791	-	-	-	-	14,964	-	-	298,755
	Total Internal Service Funds	-	-	-	-	2,738	26,541,996	-	13,733,823	-	15,000	609,311	1,337,958	-	42,240,826
	Fiduciary Funds														
701	Fire Pension	-	-	4,063,376	-	-	-	-	-	-	-	10,004	2,166	-	4,075,547
702	Police Pension	-	-	5,984,746	-	-	-	-	-	-	-	14,162	-	-	5,998,908
	Total Fiduciary Funds	-	-	10,048,122	-	-	-	-	-	-	-	24,166	2,166	-	10,074,455
	Total City Funds	61,739,306	44,541,348	28,070,886	9,891,829	2,348,304	115,071,096	823,566	26,659,591	6,949,500	6,830,523	8,630,640	13,441,124	62,156,202	387,153,916
	Redevelopment Commission Controlled Funds														
	Tax Increment Financing Funds														
324	TIF - River West Development Area	19,559,921	-	385,000	331,620	-	-	-	-	-	-	868,831	68,639	8	21,214,018
422	TIF - West Washington	490,344	-	-	-	-	-	-	-	-	-	45,603	-	-	535,947
429	TIF - River East Development Area (NE Dev)	6,216,898	-	-	-	-	-	-	-	-	-	360,139	1,000	-	6,578,037
430	TIF - Southside Development Area #1	2,986,918	-	-	-	-	-	-	-	-	-	411,769	691,010	-	4,089,697
435	TIF - Douglas Road	233,288	-	-	-	-	-	-	-	-	-	12,570	-	-	245,859
436	TIF - River East Residential Area (NE Res)	7,228,216	-	-	-	-	-	-	-	-	-	157,758	-	-	7,385,974
	Total Tax Increment Financing Funds	36,715,585	-	385,000	331,620	-	-	-	-	-	-	1,856,669	760,649	8	40,049,531
	Redevelopment Funds														
433	Redevelopment General	-	352	191,000	-	-	-	-	-	-	1,364,412	98,249	-	-	1,654,014
439	Certified Technology Park	-	-	-	-	-	-	-	-	-	-	328	-	-	328
452	2018 TIF Park Bond Capital	-	-	-	-	-	-	-	-	-	-	67,016	-	-	67,016
454	Airport Urban Enterprise Zone	-	-	-	-	-	-	-	-	-	-	12,091	-	-	12,091
	Total Redevelopment Funds	-	352	191,000	-	-	-	-	-	-	1,364,412	177,684	-	-	1,733,449
	Debt Service Funds														
315	Airport 2003 Debt Reserve	-	-	-	-	-	-	-	-	-	-	30,526	-	-	30,526
328	SBCDA 2003 Debt Reserve	-	-	-	-	-	-	-	-	-	-	51,035	-	-	51,035
351	2018 TIF Park Bond Debt Service	-	-	-	-	-	-	-	-	-	-	30,515	-	-	30,515
352	2019 South Shore Double Tracking Debt Service	-	-	-	-	-	-	-	-	-	-	3	-	1,035,500	1,035,503
353	2020 TIF Library Bond Debt Service Reserve	-	-	-	-	-	-	-	-	-	-	16	-	-	16
	Total Debt Service Funds	-	-	-	-	-	-	-	-	-	-	112,095	-	1,035,500	1,147,595
	Total Redevelopment Commission Funds	36,715,585	352	576,000	331,620	-	-	-	-	-	1,364,412	2,146,449	760,649	1,035,508	42,930,575
	Grand Total	98,454,891	44,541,700	28,646,886	10,223,449	2,348,304	115,071,096	823,566	26,659,591	6,949,500	8,194,935	10,777,090	14,201,773	63,191,710	430,084,491

City of South Bend
2023 Revenue Summary
Revenue by Type



Revenue Type	2023 Actual Revenue	Percent of Total
Charges for Services	\$ 115,071,096	26.76%
Interfund Transfers / Allocations	89,851,301	20.89%
Property Taxes	98,454,891	22.89%
Local Income Taxes	44,541,700	10.36%
Other Taxes	28,646,886	6.66%
Debt Proceeds	6,949,500	1.62%
Grants/ Intergov.	10,223,449	2.38%
Other Income	17,373,644	4.04%
Donations	8,194,935	1.91%
Interest Earnings	10,777,090	2.49%
Total	\$ 430,084,491	100.00%

Property Tax Collections

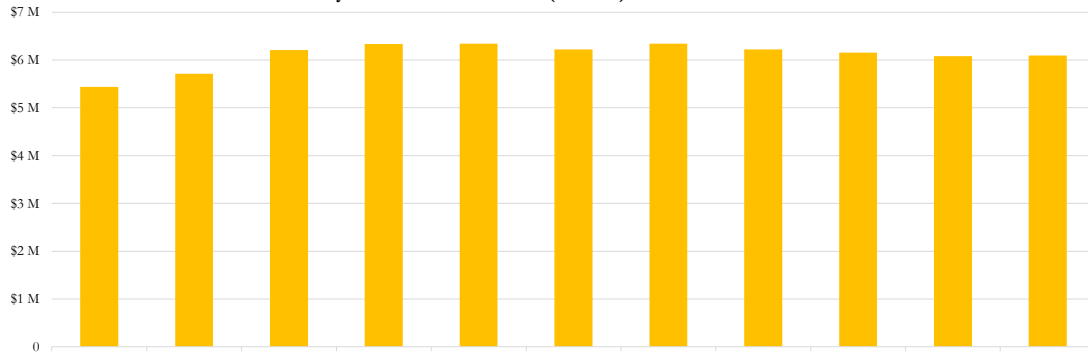


Fund Type	2012/pay 2013	2013/pay 2014	2014/pay 2015	2015/pay 2016	2016/pay 2017	2017/pay 2018	2018/pay 2019	2019/pay 2020	2020/pay 2021	2021/pay 2022	2022/pay 2023
Civil City	45,189,966	45,002,931	46,171,932	49,067,532	49,858,701	51,877,631	54,376,009	51,748,694	55,516,953	58,019,715	61,739,306
Tax Increment Financing (TIF)	24,790,322	27,031,090	24,742,902	27,640,882	26,234,941	28,911,164	28,228,570	28,439,449	32,349,444	30,651,245	36,715,585
Total	\$ 69,980,288	\$ 72,034,021	\$ 70,914,835	\$ 76,708,416	\$ 77,136,347	\$ 80,788,795	\$ 82,604,579	\$ 82,604,579	\$ 80,188,143	\$ 88,670,960	\$ 98,454,891

Property taxes are based on the net assessed valuation of real and personal property in the City multiplied by the tax rate as determined by the Indiana Department of Local Government Finance. Property taxes are an important source of revenue for the General Fund, Parks & Recreation Fund, 2017 Parks Bond Debt Service Fund, Cumulative Capital Development Fund, and Tax Increment Financing (TIF) Funds. Property taxes are distributed by St. Joseph County in June and December.

In 2008, the State of Indiana passed a law known as the “circuit breaker” property tax reform. The law limited the amount of property taxes paid to a fixed percentage of gross assessed valuation—1% for homestead/residential, 2% for rental, 3% for commercial/personal property. While property owners benefited from the property tax caps reduction, local governments lost a substantial amount of tax revenue. However, a special exemption was made for St. Joseph County (where the City is located) due to the amount of outstanding debt backed by property tax revenue. At the end of 2019, the exemption ended. In 2020, the City was subject to the full effect of the property tax caps.

Payment in Lieu of Taxes (PILOT)

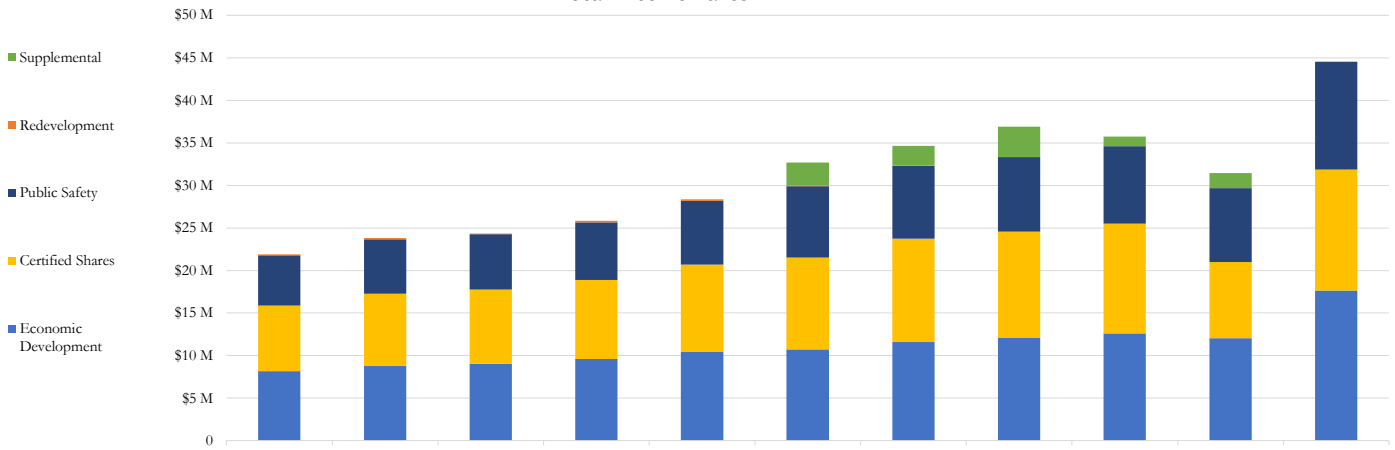


Fund	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual
General Fund	3,503,778	3,671,422	4,282,212	4,620,384	6,208,332	6,332,487	6,340,990	6,221,791	6,154,321	6,079,325	6,095,594
Parks & Recreation Fund	696,009	729,389	884,835	926,268	-	-	-	-	-	-	-
Football Hall of Fame	71,468	85,677	220,578	112,116	-	-	-	-	-	-	-
Cumulative Capital Develop.	46,055	46,692	52,191	53,040	-	-	-	-	-	-	-
Total	\$ 5,439,816	\$ 5,711,808	\$ 6,208,332	\$ 6,332,487	\$ 6,340,990	\$ 6,221,791	\$ 6,340,990	\$ 6,221,791	\$ 6,154,321	\$ 6,079,325	\$ 6,095,594

Payment in Lieu of Taxes (PILOT) payments are made from the Water Works and Wastewater funds to the General Fund representing property tax payments to the City. Starting in 2017, PILOT is only allowed to be collected in the General Fund.

Fixed assets, net of accumulated depreciation as reported in the prior year will serve as the assessed value for the purpose of determining PILOT multiplied by the tax rate. (see Indiana Code Title 36. Local Government § 36-3-2-10)

Local Income Taxes



Fund	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual
Economic Development	8,177,352	8,796,821	9,031,709	9,594,602	10,433,361	10,720,959	11,597,226	12,123,599	12,597,307	12,065,405	17,660,862
Certified Shares	7,711,609	8,483,839	8,754,940	9,275,956	10,267,404	10,805,515	12,148,294	12,440,774	12,912,855	8,933,585	14,189,571
Public Safety	5,892,386	6,380,029	6,466,190	6,791,160	7,467,618	8,381,554	8,560,555	8,766,330	9,094,317	8,705,124	12,690,915
Redevelopment	135,330	161,972	104,972	178,067	191,861	124,929	70,356	8,775	1,099	92	352
Supplemental	-	-	-	-	-	2,679,602	2,267,292	3,558,459	1,131,137	1,760,616	-
Total	\$ 24,507,308	\$ 25,839,785	\$ 28,527,005	\$ 30,274,493	\$ 30,274,493	\$ 32,712,559	\$ 34,643,723	\$ 36,897,937	\$ 35,736,715	\$ 31,464,822	\$ 44,541,700

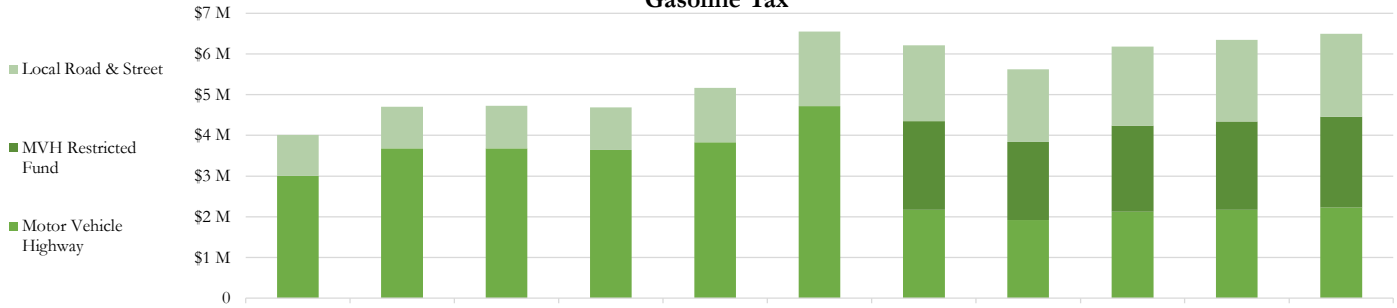
Local income taxes are based on employee wages earned in St. Joseph County multiplied by the tax rate and then allocated to the local governmental units in the county based on several factors including property tax levy amounts. St. Joseph County has adopted three local income taxes (LIT) that result in direct revenue to the City—certified shares (0.6% of wages), economic development (0.4% of wages), and public safety (0.25% of wages). In addition, St. Joseph County has adopted the Property Tax Replacement LIT (0.5% of wages) that results in no direct revenue to the City but does reduce circuit breaker property tax losses. The local income tax rates are established by the St. Joseph County Common Council and the City of South Bend Common Council.

The Economic Development local income tax was first enacted as of July 1, 1995 at the rate of 0.1% of City residents' adjusted gross income. The rate was increased to 0.2% effective July 1, 1997, and increased to 0.4% effective for fiscal year 2010.

The Public Safety local income tax was adopted effective for fiscal year 2010, at a rate of 0.25% of wages. This portion of local income tax is to be used solely for the salaries of public safety positions that were formerly paid by property taxes which were reduced due to Indiana's property tax "circuit breaker" system that effectively limited property tax receipts.

The Certified Shares local income tax was first enacted as of July 1, 1997 at the rate of 0.2% of City residents' adjusted gross income. The Certified Shares rate increased 0.1% each year until it reached 0.6% as of July 1, 2001.

Gasoline Tax



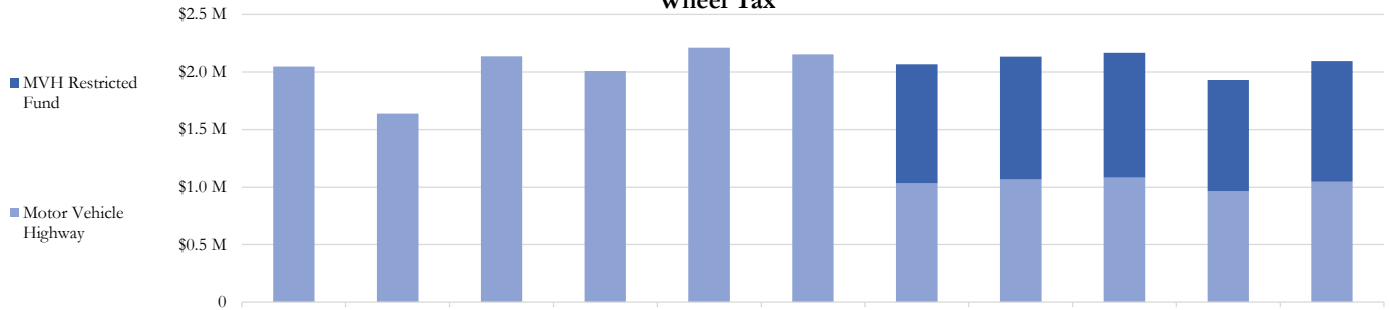
Fund	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual
Motor Vehicle Highway	3,006,122	3,682,329	3,679,371	3,640,561	3,829,167	4,717,972	2,176,158	1,919,245	2,121,120	2,169,747	2,227,697
MVH Restricted Fund	-	-	-	-	-	-	2,176,158	1,919,245	2,121,120	2,169,747	2,227,697
Local Road & Street	1,001,871	1,017,383	1,045,516	1,046,446	1,334,565	1,827,580	1,858,579	1,781,618	1,939,498	2,003,475	2,040,961
Total	\$ 4,007,993	\$ 4,699,712	\$ 4,724,887	\$ 4,687,007	\$ 5,163,733	\$ 6,545,552	\$ 6,210,894	\$ 5,620,107	\$ 6,181,737	\$ 6,342,970	\$ 6,496,355

Distributions of gas tax revenue are made monthly by the Indiana Department of Revenue to the Local Road & Street Fund and the Motor Vehicle Highway (MVH) funds for use in construction and maintenance of streets and highways. Distributions are based on a complex formula developed by the State which takes into account population, road and street mileage, and other factors.

Effective January 1, 2019, Indiana Code 8-14-1-4(b) and Indiana Code 8-14-1-5(c) requires at least 50% of the MVH distributions to be used for construction, reconstruction and preservation of the unit's highways. Maintenance expenditures do not count toward the 50% requirement. The City established a separate MVH Restricted Fund (#266) to account for this requirement, allowing the City to keep track of the spending of the restricted funds towards qualified expenditures.

Due to an improvement in the economy and temporary increase in state funding for two years, total gas tax increased in 2014. Gas tax remained fairly consistent until 2017, the Indiana General Assembly passed legislation to increase the gas tax. However, after raising the tax, the State revised its distribution formula to keep more funds at the state-level, resulting in a decrease in distributions to local governments starting in 2019. Gas tax revenue declined in 2020 because travel and transportation decreased due to the COVID-19 pandemic.

Wheel Tax

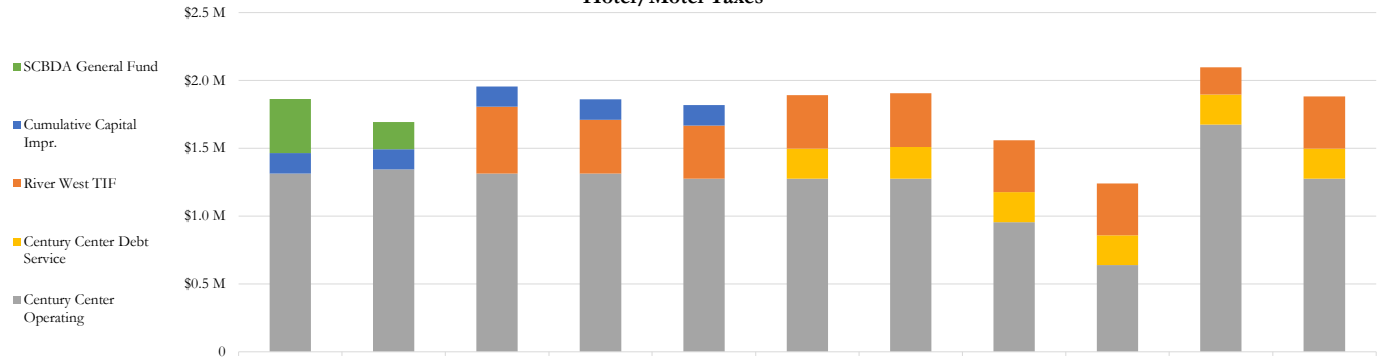


Fund	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual
Motor Vehicle Highway	2,045,213	1,637,707	2,135,441	2,006,547	2,211,731	2,152,758	1,032,893	1,065,913	1,083,009	964,795	1,046,526
MVH Restricted Fund	-	-	-	-	-	-	1,032,893	1,065,913	1,083,009	964,795	1,046,526
Total	\$ 2,045,213	\$ 1,637,707	\$ 2,135,441	\$ 2,006,547	\$ 2,211,731	\$ 2,152,758	\$ 2,065,786	\$ 2,131,825	\$ 2,166,019	\$ 1,929,591	\$ 2,093,052

Effective January 1 2004, St. Joseph County enacted a wheel tax and annual license excise surtax as allowed by State law to provide additional funding for road maintenance and repair. The tax is collected by the Indiana Bureau of Motor Vehicles, remitted to the County, and distributed monthly to the local units based on population and road miles.

During 2004-2007, the City of South Bend deposited the wheel tax and excise surtax in the Local Roads & Streets Fund. Starting in 2008, the State required that the taxes be deposited into the Motor Vehicle Highway Fund. Starting in 2019, the State required that the tax revenue be split 50/50 between the Motor Vehicle Highway Fund and the new MVH Restricted Fund. Indiana Code 8-14-1-4(b) and Indiana Code 8-14-1-5(c) requires at least 50% of the MVH distributions to be used for construction, reconstruction and preservation of the unit's highways. Maintenance expenditures do not count toward the 50% requirement.

Hotel/Motel Taxes

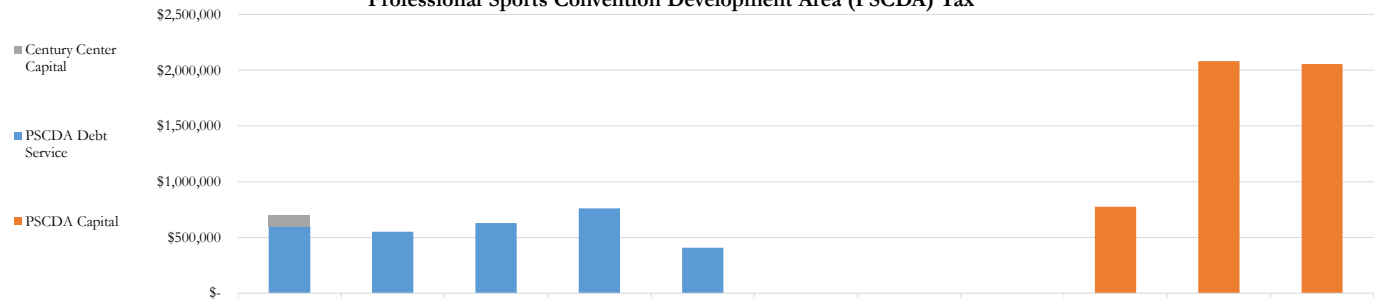


Fund	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual
SCBDA General Fund	398,500	200,000	-	-	-	-	-	-	-	-	-
Cumulative Capital Impr.	150,000	150,000	150,000	150,000	150,000	-	-	-	-	-	-
River West TIF	-	-	492,000	396,000	394,000	395,000	395,000	381,500	383,000	200,000	385,000
Century Center Operating	1,313,436	1,343,450	1,313,450	1,313,450	1,275,000	1,275,000	1,275,000	956,250	637,500	1,675,000	1,275,000
Century Center Debt Service	-	-	-	-	-	221,437	235,000	221,437	221,437	221,437	221,437
Total	\$ 1,861,936	\$ 1,693,450	\$ 1,955,450	\$ 1,859,450	\$ 1,819,000	\$ 1,891,437	\$ 1,905,000	\$ 1,559,187	\$ 1,241,937	\$ 2,096,437	\$ 1,881,437

The hotel/motel tax was enacted in 1973 and the current tax rate is 6%. The maximum rate is set by the State, but local governments tend to adopt the max. On July 1, 2021, the rate went up to 8%. The tax is accounted for in a fund of the St. Joseph County government and is administered by the 11 member St. Joseph County Board of Managers for Hotel-Motel Tax. Appointments to the Board of Managers are made by the Mayors of South Bend and Mishawaka and the St. Joseph County Commissioners.

Proceeds from the hotel/motel tax fund are budgeted and distributed annually to important economic development and tourism projects in the County. South Bend receives distributions for the operations, maintenance, and debt service of Century Center (convention center). Distributions to the Cumulative Capital Improvement fund were used for the repayment of the 1994 Century Center Bonds. Distributions to the River West Tax Increment Financing fund (starting in 2015, SCBDA General fund prior) are used for the repayment of the 2008 Century Center Bonds. Distributions to the Century Center Debt Service fund are used for repayment of the 2015 Energy Conservation Bonds which were issued by the City for the energy improvements made at the Century Center in 2015.

Professional Sports Convention Development Area (PSCDA) Tax



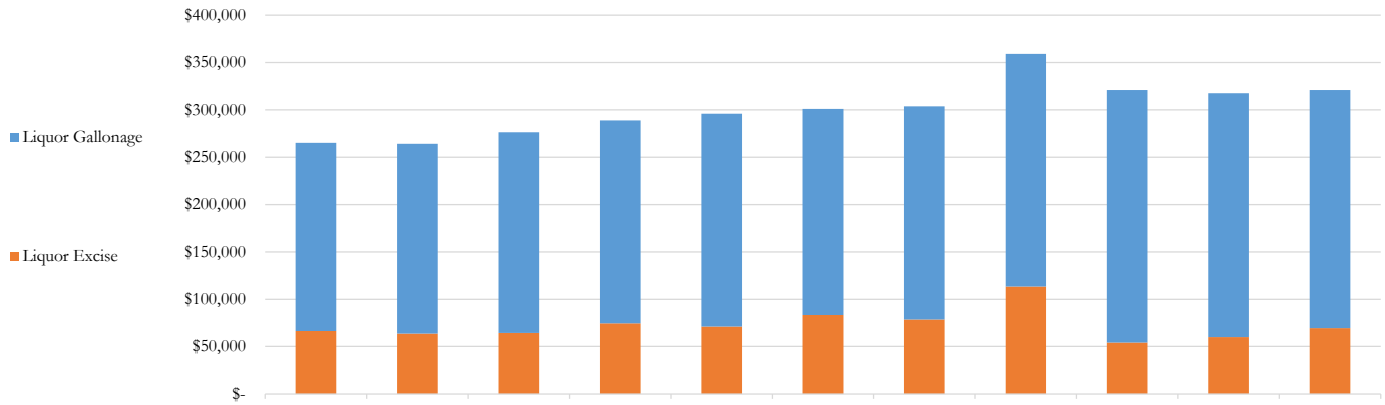
Fund	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual
PSCDA Capital	-	-	-	-	-	-	-	-	775,414	2,082,741	2,055,414
PSCDA Debt Service	597,111	551,252	628,261	760,390	409,659	-	-	-	-	-	-
Century Center Capital	100,000	-	-	-	-	-	-	-	-	-	-
Total	\$ 697,111	\$ 551,252	\$ 628,261	\$ 760,390	\$ 409,659	\$ -	\$ -	\$ -	\$ 775,414	\$ 2,082,741	\$ 2,055,414

The Indiana Department of Revenue collects a portion of state sales tax and income taxes (covered taxes) generated in the professional sports convention development area (PSCDA). The taxes are remitted on a monthly basis to St. Joseph County which remits it to the City of South Bend. The maximum amount of covered taxes that may be captured in the PSCDA is \$2 million per year per IC 36-7-31.8-10(e). The allocation provisions shall expire July 1, 2041.

In 2021, the Professional Sports Convention Development Area (PSCDA) was reinstated in downtown South Bend (Resolution 4917-21). The PSCDA was originally established in 1997 (Resolution 2519-97) to fund debt service and improvements at the College Football Hall of Fame. The City received PSCDA tax revenue for the original area from January 1998 through December 2017. The original PSCDA included the College Football Hall of Fame, Century Center, Four Winds Field at Stanley Coveleski Stadium, Morris Performing Arts Center, Palais Royale Ballroom, and the Studebaker National Museum. The revised PSCDA expanded the tax area, adding the Aloft Hotel, the Courtyard by Marriott South Bend, Downtown, the Doubletree Hotel, Howard Park including its Community Center and the Howard Park Public House, and the campus of Indiana University South Bend.

The PSCDA tax revenue shall be used for capital improvements or financing of capital improvements for any facility that is owned by the City and is used as one of the following: a professional sports franchise for practice or competitive sporting events, a facility used principally for convention or tourism related events, a museum, a facility used for public attractions of national significance, a performing arts venue (IC 36-7-31.38-8 (a)(2)).

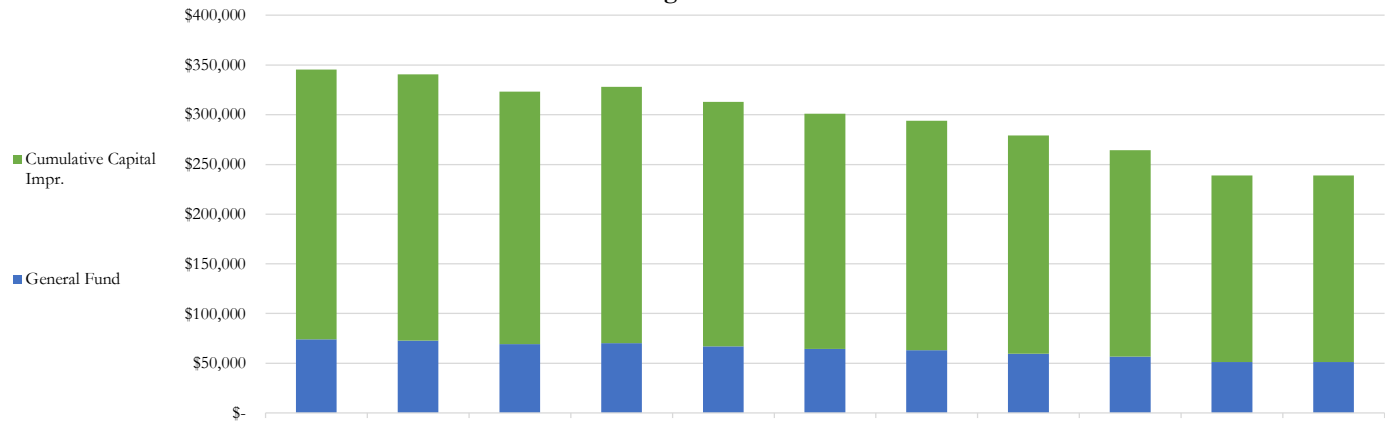
Liquor Excise and Gallonage Tax



	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
General Fund	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
Liquor Excise	66,400	63,817	64,350	74,432	71,082	83,259	78,689	113,223	54,315	59,945	69,589
Liquor Gallonage	198,867	200,108	211,919	214,542	224,717	217,717	225,083	245,951	266,674	257,714	251,381
Total	\$ 265,268	\$ 263,925	\$ 276,269	\$ 288,974	\$ 295,799	\$ 300,976	\$ 303,771	\$ 359,174	\$ 320,989	\$ 317,659	\$ 320,969

Liquor Excise tax and Liquor Gallonage tax are distributed biannually by the State of Indiana and received into the General Fund #101.

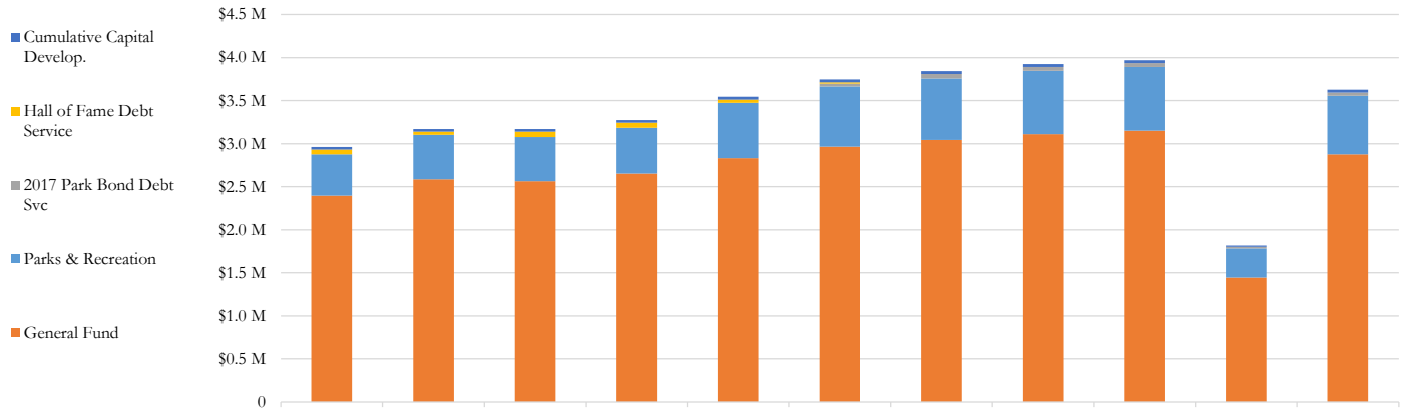
Cigarette Tax



Fund	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
General Fund	74,034	72,948	69,269	70,289	67,068	64,467	63,007	59,796	56,662	51,209	51,215
Cumulative Capital Impr.	271,457	267,475	253,987	257,727	245,915	236,379	231,026	219,253	207,761	187,765	187,788
Total	\$ 345,490	\$ 340,424	\$ 323,256	\$ 328,017	\$ 312,982	\$ 300,846	\$ 294,034	\$ 279,050	\$ 264,422	\$ 238,974	\$ 239,002

Cigarette tax is distributed biannually by the State of Indiana and received into the General Fund #101 and the Cumulative Capital Improvement Fund #407.

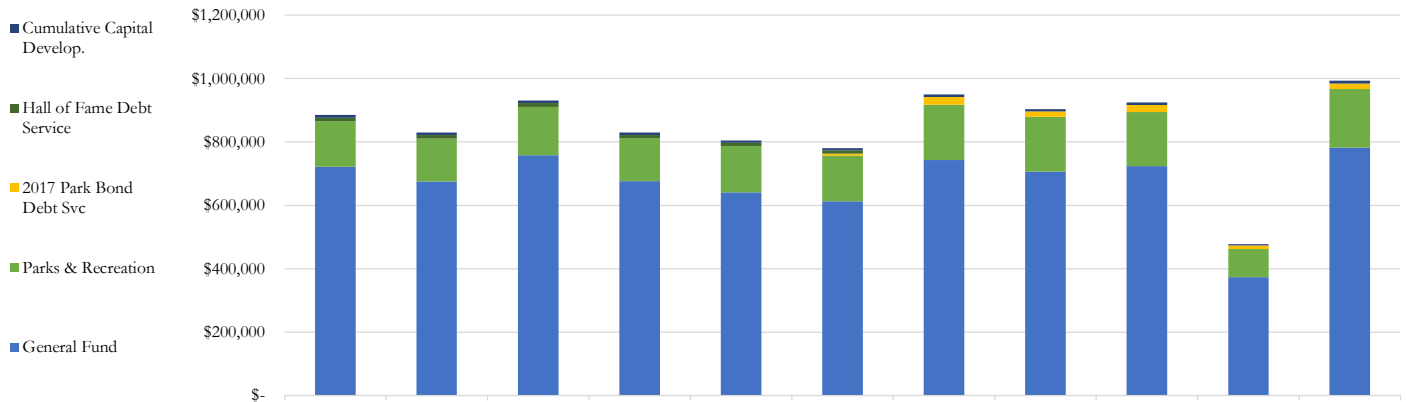
Vehicle/Aircraft Excise Tax



Fund	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual
General Fund	2,398,138	2,585,849	2,564,703	2,652,855	2,830,864	2,966,836	3,042,377	3,112,966	3,150,297	1,442,943	2,878,127
Parks & Recreation	476,490	518,334	514,154	531,810	645,627	698,073	715,834	732,428	741,142	339,458	677,077
2017 Park Bond Debt Svc	-	-	-	-	-	30,753	49,841	47,242	45,899	20,546	38,063
Hall of Fame Debt Service	55,942	35,030	62,231	59,891	37,503	18,682	-	-	-	-	-
Cumulative Capital Develop.	30,633	30,316	29,440	29,668	31,219	31,802	32,435	33,244	33,801	15,576	34,403
Total	\$ 2,961,203	\$ 3,169,529	\$ 3,170,529	\$ 3,274,224	\$ 3,545,213	\$ 3,746,146	\$ 3,840,487	\$ 3,925,881	\$ 3,971,138	\$ 1,818,522	\$ 3,627,670

The Vehicle/Aircraft Excise tax is distributed in June and December by St. Joseph County and receipted into the General Fund #101, Parks & Recreation Fund #201, 2017 Parks Bond Debt Service Fund #312, and the Cumulative Capital Development Fund #406.

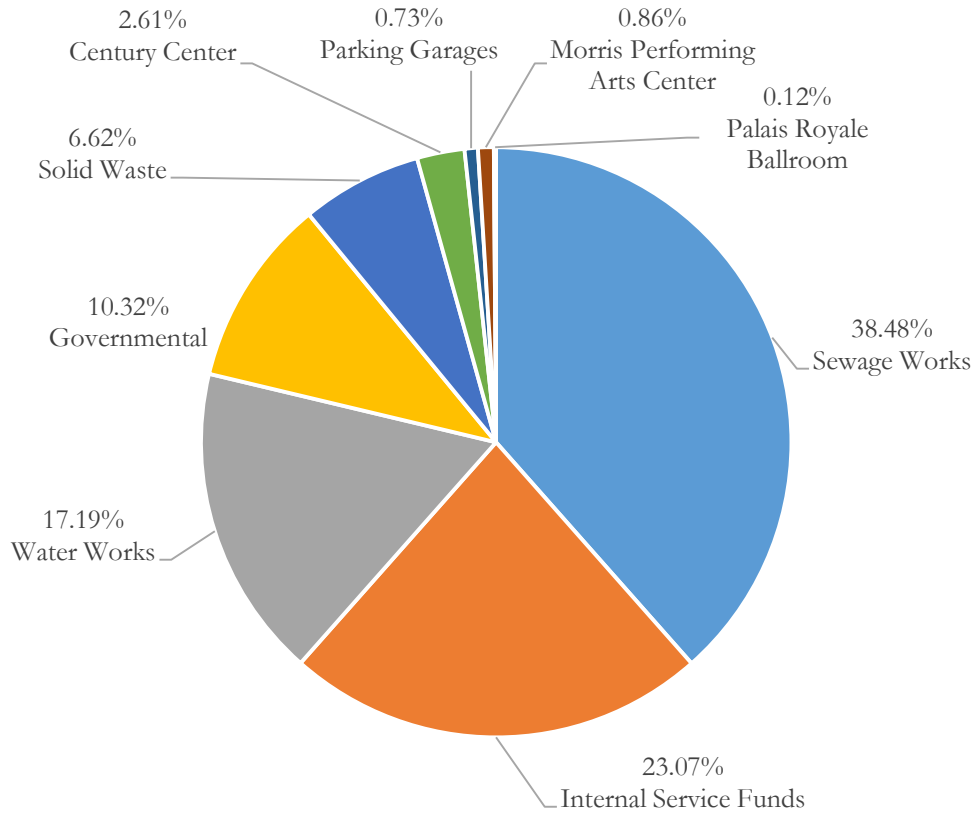
Commercial Vehicle Excise Tax



Fund	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual
General Fund	721,472	675,324	758,554	675,904	640,824	613,035	742,740	707,029	723,858	374,208	782,658
Parks & Recreation	143,350	135,370	152,070	135,496	146,151	144,242	174,758	172,153	170,296	88,034	184,120
2017 Park Bond Debt Svc	-	-	-	-	-	6,354	24,369	16,532	22,420	11,465	16,728
Hall of Fame Debt Service	11,374	10,653	11,963	10,657	10,333	10,023	-	-	-	-	-
Cumulative Capital Develop.	9,216	7,918	8,708	7,559	7,067	6,571	7,918	7,551	7,767	4,039	9,355
Total	\$ 885,412	\$ 829,265	\$ 931,295	\$ 829,616	\$ 804,375	\$ 780,226	\$ 949,785	\$ 903,265	\$ 924,341	\$ 477,747	\$ 992,860

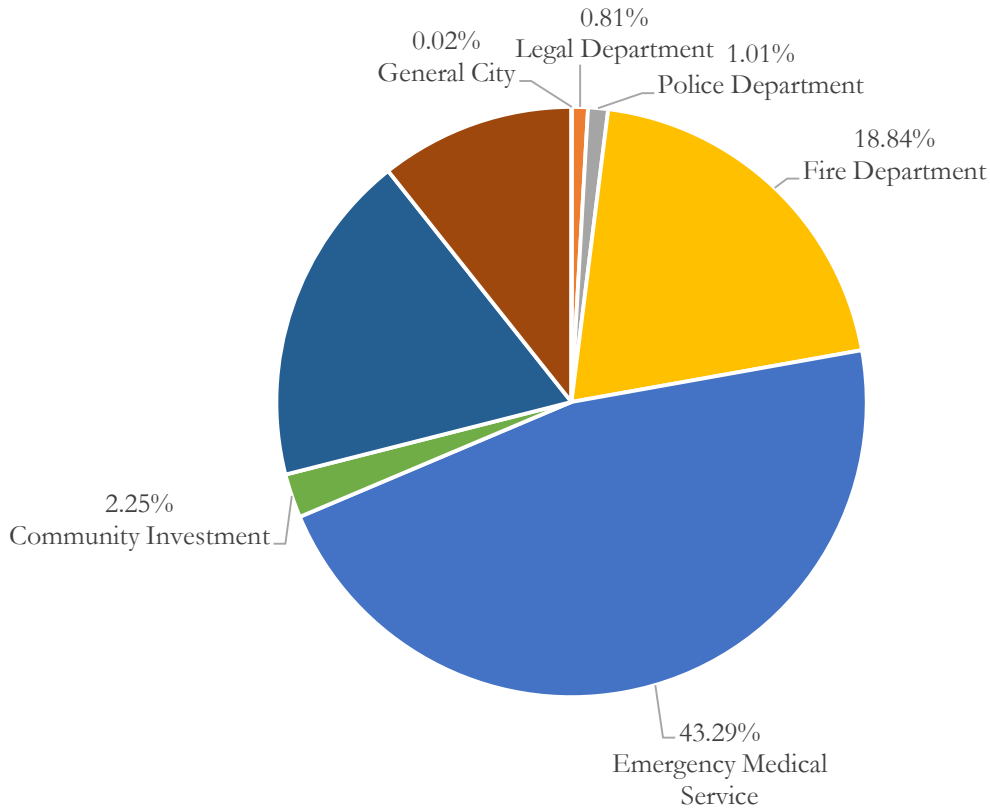
The Commercial Vehicle Excise tax is distributed in June and December by St. Joseph County and receipted into the General Fund #101, Parks & Recreation Fund #201, 2017 Parks Bond Debt Service Fund #312, and the Cumulative Capital Development Fund #406.

**City of South Bend
2023 Revenue Summary
Charges for Services**



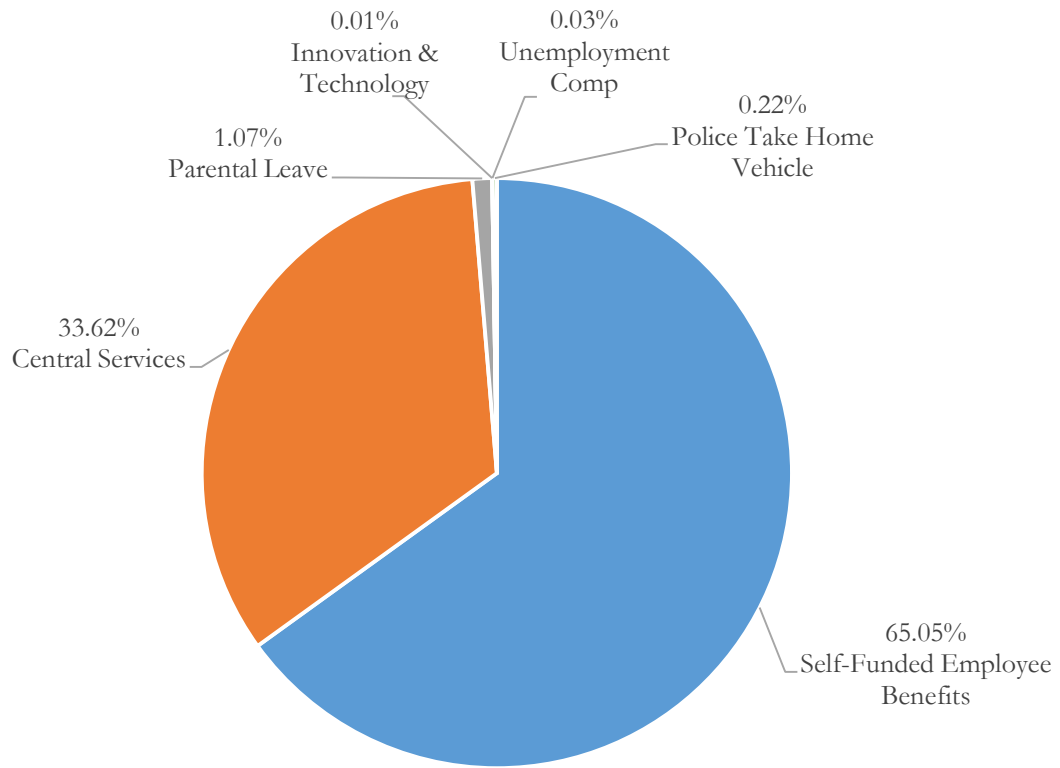
Revenue Type	2023 Actual Revenue	Percent of Total
Sewage Works	\$ 44,273,935	38.48%
Internal Service Funds	26,541,996	23.07%
Water Works	19,778,397	17.19%
Governmental	11,870,575	10.32%
Solid Waste	7,622,504	6.62%
Century Center	3,008,853	2.61%
Parking Garages	842,422	0.73%
Morris Performing Arts Center	988,672	0.86%
Palais Royale Ballroom	143,743	0.12%
Total	\$ 115,071,096	100.00%

City of South Bend
2023 Revenue Summary
Charges for Services - Governmental



Revenue Type	2023 Actual Revenue	Percent of Total
General City	2,100	0.02%
Legal Department	96,436	0.81%
Police Department	120,442	1.01%
Fire Department	2,236,217	18.84%
Emergency Medical Service	5,138,527	43.29%
Community Investment	266,888	2.25%
Golf Courses	2,020,908	17.02%
Parks & Recreation	1,182,244	9.96%
Animal Resource Center	-	0.00%
Diversity & Inclusion	-	0.00%
Human Rights	20,000	0.17%
Engineering	198,000	1.67%
Streets & Sewers	545,238	4.59%
Neighborhoods	43,575	0.37%
Total	\$ 11,870,575	100.00%

City of South Bend
2023 Revenue Summary
Charges for Services - Internal Service Funds



Revenue Type	2023 Actual Revenue	Percent of Total
Self-Funded Employee Benefits	\$ 17,264,637	65.05%
Central Services	8,923,201	33.62%
Parental Leave	283,791	1.07%
Innovation & Technology	2,602	0.01%
Unemployment Comp	8,305	0.03%
Police Take Home Vehicle	59,460	0.22%
Total	\$ 26,541,996	100.00%

City of South Bend, Indiana
 Licensing & Fee Revenue
 Historical Summary 2008-2023

License Type	2008 Actual \$ Revenue	2009 Actual \$ Revenue	2010 Actual \$ Revenue	2011 Actual \$ Revenue	2012 Actual \$ Revenue	2013 Actual \$ Revenue	2014 Actual \$ Revenue	2015 Actual \$ Revenue	2016 Actual \$ Revenue	2017 Actual \$ Revenue	2018 Actual \$ Revenue	2019 Actual \$ Revenue	2020 Actual \$ Revenue	2021 Actual \$ Revenue	2022 Actual \$ Revenue	2023 Actual \$ Revenue
Adult Business	2,525	3,590	1,560	2,020	2,525	2,525	2,020	2,020	2,020	2,020	2,070	2,020	2,020	1,565	1,500	1,515
Alarm Agents	1,815	3,005	2,363	2,985	4,523	5,341	5,711	5,906	5,775	5,486	5,558	5,486	5,206	4,753	4,125	4,623
Arborist/Tree Service	2,541	2,738	3,479	2,769	3,394	3,634	3,423	3,628	3,838	3,684	3,810	3,390	3,514	3,171	2,400	3,490
Automotive Repair/Service Center	17,765	23,685	19,870	14,360	19,535	19,280	18,410	19,055	17,950	17,700	17,500	17,615	15,955	15,045	15,400	15,645
Busker or Sidewalk Performer	-	-	-	-	-	-	275	-	-	-	-	-	-	-	-	-
Carnivals & Circuses	-	-	-	-	-	-	-	-	-	115	115	-	-	-	-	-
Charitable Solicitation	610	455	560	583	765	460	610	660	700	310	200	205	150	250	225	150
Food Vending Machines (per location)	-	-	-	-	-	-	-	5,100	5,584	5,780	4,916	6,024	5,332	3,380	480	2,175
Food Vending Vehicle (per vehicle)	103	943	1,282	835	647	707	717	647	712	433	222	135	154	218	65	200
Hotel & Motel (per establishment)	1,587	2,485	1,762	1,342	1,729	1,629	1,805	1,710	1,662	1,810	2,010	1,910	1,919	1,810	1,710	1,615
Itinerant Restaurant	15	10	10	10	5	5	5	5	5	5	5	5	-	80	5	10
Lawn Parking (10 or more cars) flat rate	2,730	3,864	6,445	6,730	7,779	7,865	6,820	7,333	7,578	9,308	9,059	8,835	-	5,514	3,250	9,372
Lawn Parking (under 10 cars) per parking space	1,894	2,185	3,171	4,549	3,829	2,455	3,215	3,586	2,842	2,661	3,366	4,403	-	5,525	-	-
Massage Establishment	565	1,531	1,279	1,685	1,911	1,605	1,865	2,365	1,635	1,440	2,075	2,460	2,980	2,695	3,000	2,465
Massage Technician	1,063	1,396	1,150	1,141	1,239	1,120	1,048	1,483	1,478	1,685	1,688	1,605	1,488	1,375	1,500	1,605
Mobile Food Truck	-	-	-	-	-	-	-	-	2,120	3,655	3,993	4,233	4,570	4,833	6,300	6,940
Open Air Business (per location)	510	520	634	403	543	713	2,840	2,405	1,670	1,783	645	1,107	750	620	495	388
Peddlers/Canvassers	1,998	1,835	2,770	4,425	4,305	2,671	2,745	2,325	910	780	540	2,535	305	1,175	300	690
Performing Animal Exhibitions	-	-	-	-	-	-	48	-	-	-	-	-	-	-	-	-
Pet Shop Business License	435	753	440	145	580	580	580	580	290	159	280	1,000	700	450	-	-
Pool Halls	105	105	110	100	-	-	-	-	-	-	-	-	-	105	100	105
Precious Metal Dealer	648	650	686	330	1,183	973	1,048	568	568	568	568	475	480	480	375	408
Public Parking Facility (per facility)	1,360	1,456	1,363	1,715	991	690	680	709	781	704	595	635	425	603	480	959
Restaurant	32,506	39,629	39,588	40,482	41,249	39,624	39,509	39,793	40,298	41,991	43,519	42,758	39,003	40,947	44,370	40,610
Rubbish/Garbage Removal	6,542	8,240	3,277	9,764	6,540	6,087	6,725	6,868	7,206	7,456	7,621	8,086	7,300	9,232	5,600	8,190
Scrap Metal/Junk Dealers	4,088	4,795	4,380	4,443	4,085	4,070	3,065	3,300	2,810	2,560	2,800	2,055	1,550	1,810	2,000	2,105
Second Hand Dealers (per year)	2,434	3,837	4,113	2,032	3,893	4,690	4,852	4,456	3,897	3,700	3,360	2,783	2,374	2,405	2,070	2,583
Self Service Laundry	1,723	1,984	1,770	1,711	1,836	1,907	1,854	2,048	1,920	2,078	1,660	1,579	1,635	1,085	1,080	1,605
Tattoo & Piercing Artists	-	-	-	-	-	520	495	468	480	965	763	770	1,123	963	1,625	1,593
Tattoo & Piercing Establishments	-	-	-	-	-	255	155	155	155	410	310	310	565	695	1,000	1,005
Taxicab - Companies	250	250	300	350	800	1,100	800	800	700	490	200	200	205	200	200	200
Taxicab - Drivers	2,634	3,119	2,814	2,720	3,205	3,347	2,481	2,557	2,176	1,366	714	545	336	336	336	338
Taxicab - Vehicles	7,480	8,085	7,865	8,920	9,350	9,350	7,915	9,110	8,130	3,750	1,315	1,265	875	935	1,155	1,015
Transient Merchant	625	910	1,180	905	1,325	1,310	750	895	625	755	895	750	615	475	675	335
Vehicle Removal Service	780	663	1,055	730	923	663	923	935	990	780	533	390	395	390	375	390
Total	\$ 97,331	\$ 122,718	\$ 115,276	\$ 118,184	\$ 128,689	\$ 125,176	\$ 123,389	\$ 131,467	\$ 127,503	\$ 126,385	\$ 122,901	\$ 125,567	\$ 101,922	\$ 113,120	\$ 102,196	\$ 112,324

Note: Business license actual revenue includes application fee transactions and late charges if applicable.

City of South Bend, Indiana
 Licensing & Fee Revenue
 Historical Summary 2008-2023

License Type	2008 Actual No. Sold	2009 Actual No. Sold	2010 Actual No. Sold	2011 Actual No. Sold	2012 Actual No. Sold	2013 Actual No. Sold	2014 Actual No. Sold	2015 Actual No. Sold	2016 Actual No. Sold	2017 Actual No. Sold	2018 Actual No. Sold	2019 Actual No. Sold	2020 Actual No. Sold	2021 Actual No. Sold	2022 Actual No. Sold	2023 Actual No. Sold
Adult Business	5	5	5	5	5	5	4	4	4	4	4	4	4	3	3	3
Alarm Agents	25	28	28	45	58	64	70	73	71	67	69	68	64	58	55	56
Arborist/Tree Service	35	34	36	40	46	47	42	43	47	44	44	41	44	41	40	41
Automotive Repair/Service Center	92	108	94	95	99	93	94	95	89	85	85	85	78	78	77	78
Busker or Sidewalk Performer	-	-	-	-	-	-	12	-	-	-	-	-	-	-	-	-
Carnivals & Circuses	-	-	-	-	-	-	-	-	-	1	1	-	-	-	-	-
Charitable Solicitation	13	10	11	16	16	11	13	14	14	8	4	4	3	5	5	3
Food Vending Machines (per location)	-	-	-	-	-	-	-	4	4	4	4	4	4	4	3	4
Food Vending Vehicle (per vehicle)	1	5	6	6	2	2	2	2	2	2	4	1	1	2	1	1
Hotel & Motel (per establishment)	18	17	19	19	17	18	18	17	17	19	20	19	19	19	18	17
Itinerant Restaurant	3	2	2	2	1	1	1	1	1	1	1	1	1	1	1	2
Lawn Parking (10 or more cars) flat rate	110	148	83	70	65	83	40	70	71	62	90	65	-	66	65	47
Lawn Parking (under 10 cars) per parking space	197	235	72	46	34	28	30	31	28	21	33	39	-	25	-	-
Massage Establishment	5	11	10	16	15	9	9	13	8	8	10	12	16	15	15	13
Massage Technician	18	25	18	22	21	15	13	21	19	22	21	21	20	17	20	21
Mobile Food Truck	-	-	-	-	-	-	-	-	4	11	10	12	9	13	12	17
Open Air Business (per location)	16	15	24	15	17	19	85	66	48	44	13	25	20	14	11	10
Peddlers/Canvassers	41	56	69	83	87	63	59	54	26	21	18	51	6	25	6	18
Performing Animal Exhibitions	-	-	-	-	-	-	1	-	-	-	-	-	-	-	-	-
Pet Shop Business License	3	3	4	3	4	4	4	4	2	1	2	4	4	3	-	-
Pool Halls	1	1	1	1	-	-	-	-	-	-	-	-	-	1	1	1
Precious Metal Dealer	7	7	7	11	16	15	13	7	7	7	7	6	6	6	5	6
Public Parking Facility (per facility)	16	16	15	15	11	10	9	9	9	8	7	7	5	7	6	11
Restaurant	428	494	487	517	518	502	517	505	510	521	536	508	451	468	493	481
Rubbish/Garbage Removal	17	23	18	19	19	15	13	11	12	10	11	10	8	7	8	8
Scrap Metal/Junk Dealers	23	18	17	17	17	15	13	13	12	11	12	11	10	7	8	8
Second Hand Dealers (per year)	18	29	25	32	31	33	37	34	29	28	26	23	20	20	18	21
Self Service Laundry	8	10	9	9	9	9	9	9	9	10	8	8	9	8	8	8
Tattoo & Piercing Artists	-	-	-	-	-	4	6	6	6	9	10	9	12	11	13	17
Tattoo & Piercing Establishments	-	-	-	-	-	1	1	1	1	2	3	2	3	4	4	6
Taxicab - Companies	11	11	12	12	8	11	8	8	7	6	2	2	2	2	2	2
Taxicab - Drivers	173	205	184	175	158	165	124	126	104	65	37	23	16	16	16	16
Taxicab - Vehicles	136	147	142	180	170	180	168	165	147	68	16	26	9	17	21	18
Transient Merchant	9	10	9	9	12	8	6	7	7	7	7	6	5	4	5	3
Vehicle Removal Service	6	5	8	7	7	5	7	7	8	6	4	3	3	3	3	3
Total	1,435	1,678	1,415	1,487	1,463	1,435	1,428	1,420	1,323	1,183	1,119	1,100	851	970	943	940

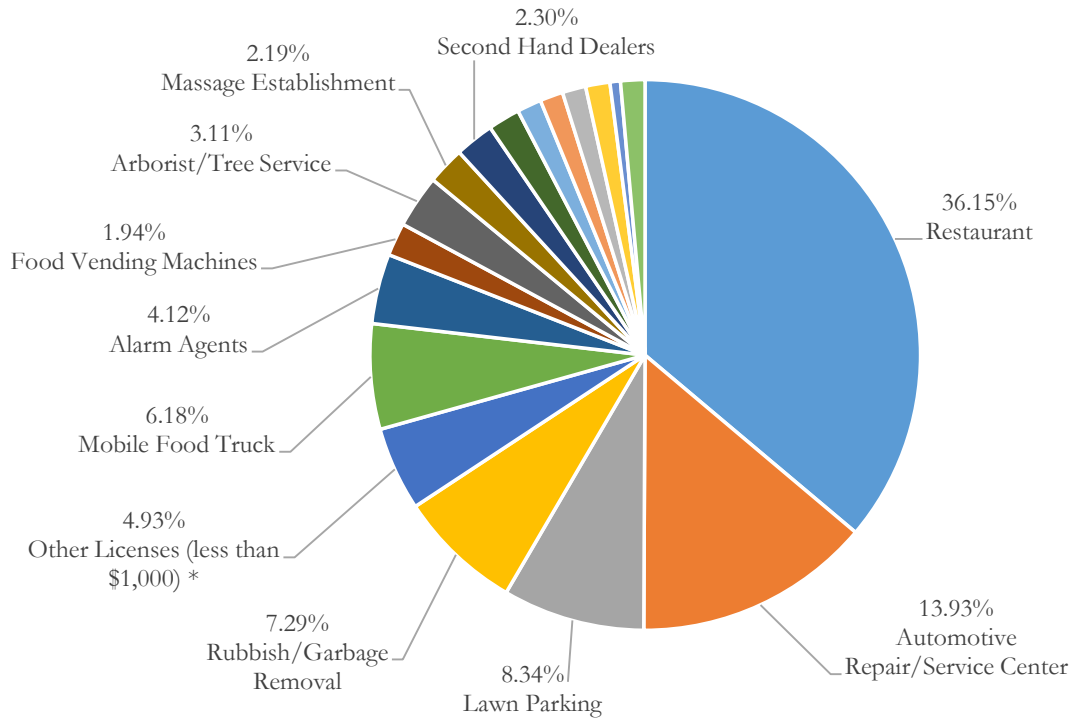
Note: Business license actual revenue includes application fee transactions and late charges if applicable.

City of South Bend, Indiana
 Licensing & Fee Revenue
 Historical Summary 2008-2023

License Type	Current License Fee	Estimate Revenue Per License	Estimated Cost Per License
Adult Business	\$500 per year	\$ 500	\$ 98
Alarm Agents	\$75 per year	\$ 75	\$ 38
Arborist/Tree Service	\$60 per year, \$3.50 vehicle	\$ 60	\$ 158
Automotive Repair/Service Center	\$200 per year	\$ 200	\$ 308
Busker or Sidewalk Performer	\$20 in 2014; no longer in existence	n/a	n/a
Carnivals & Circuses	\$105 per year	n/a	n/a
Charitable Solicitation	\$45 per year	\$ 45	\$ 38
Food Vending Machines (per location)	\$40 per machine (4 businesses with machines in various locations)	\$ 160	\$ 38
Food Vending Vehicle (per vehicle)	\$65 per vehicle (2 companies with multiple vehicles)	\$ 65	\$ 38
Hotel & Motel (per establishment)	\$95 per year	\$ 95	\$ 232
Itinerant Restaurant	\$5 application fee, license cost recorded with restaurant fee revenue	\$ 5	\$ 38
Lawn Parking (10 or more cars) flat rate	\$50 per game (10% discount for season)	\$ 50	\$ 29
Lawn Parking (under 10 cars) per parking space	\$3 per space (10% discount for season)	n/a	\$ 29
Massage Establishment	\$200 per year	\$ 200	\$ 38
Massage Technician	\$75 per year	\$ 75	\$ 38
Mobile Food Truck	\$525/1 year, \$50/1 day, \$130/30 days, \$200/90 days	\$ 525	\$ 38
Open Air Business (per location)	\$45 private property, \$40 public (Open air businesses are donation boxes or an individual or business setting up a stand or tent to sell goods outdoors)	\$ 45	\$ 38
Peddlers/Canvassers	\$50 general, \$5 for veterans	\$ 50	\$ 38
Performing Animal Exhibitions	\$85 per year	n/a	n/a
Pet Shop Business License	\$140 per year	n/a	\$ 3
Pool Halls	\$100 per year	\$ 100	n/a
Precious Metal Dealer	\$75 per year	\$ 75	\$ 278
Public Parking Facility (per facility)	\$80 per year	\$ 80	\$ 38
Restaurant	\$90/up to 150 guests, \$110/more than 150, \$5/not-for-profits (schools, churches, VFW), \$30 for live entertainment	\$ 90	\$ 1,063
Rubbish/Garbage Removal	\$60 per vehicle & \$10 inspection (10 companies with multiple vehicles)	\$ 700	\$ 38
Scrap Metal/Junk Dealers	\$250 per year	\$ 250	\$ 38
Second Hand Dealers (per year)	\$115 per year, additional \$40.00 for outdoor display	\$ 115	\$ 488
Self Service Laundry	\$3 per machine, \$45 per establishment	\$ 135	\$ 53
Tattoo & Piercing Artists	\$125 initial, \$75 renew	\$ 125	\$ 38
Tattoo & Piercing Establishments	\$250 initial, \$150 renew	\$ 250	\$ 38
Taxicab - Companies	\$100 per company	\$ 100	\$ 38
Taxicab - Drivers	\$21 per driver	\$ 21	\$ 200
Taxicab - Vehicles	1st inspection \$55 per vehicle, re-inspection for vehicles failing 1st inspection \$25 per vehicle	\$ 55	\$ 190
Transient Merchant	\$135 single location, \$50 Christmas trees/wreaths	\$ 135	\$ 68
Vehicle Removal Service	\$125 per year	\$ 125	\$ 38
Total			

Note: Business license actual revenue includes application fee transactions and late charges if applicable.

**City of South Bend
2023 Revenue Summary
Business Licensing Revenue**



License Type	2023 Actual Revenue	Percent of Total
Restaurant	\$ 40,610	36.15%
Automotive Repair/Service Center	15,645	13.93%
Lawn Parking	9,372	8.34%
Rubbish/Garbage Removal	8,190	7.29%
Other Licenses (less than \$1,000) *	5,543	4.93%
Mobile Food Truck	6,940	6.18%
Alarm Agents	4,623	4.12%
Food Vending Machines	2,175	1.94%
Arborist/Tree Service	3,490	3.11%
Massage Establishment	2,465	2.19%
Second Hand Dealers	2,583	2.30%
Scrap Metal/Junk Dealers	2,105	1.87%
Hotel & Motel	1,615	1.44%
Adult Business	1,515	1.35%
Taxicab	1,553	1.38%
Massage Technician	1,605	1.43%
Peddlers/Canvassers	690	0.61%
Self Service Laundry	1,605	3.48%
Total	\$ 112,324	100.00%

* Combined total revenue of all license types that do not have over \$1,000 in revenue for the year.

City of South Bend, Indiana
Adult Business License Summary
December 31, 2023

Name of Applicant	License Fees Collected	Date Issued	License Issued	License No.	Active	Suspension	Fines Collected
Little Denmark	\$ 505.00	Pending	1	ADI.2024-003	Yes	No	None
Peaches *	\$ -	n/a	0	n/a	No	No	None
Romantix Adult Emporium	\$ 505.00	Pending	1	ADI.2024-002	Yes	No	None
Torch Lounge	\$ 505.00	Pending	1	ADI.2024-004	Yes	No	None
Total	\$ 1,515.00		3				

* Building was burned down due to fire, no license fees collected for 2021

All applications are reviewed and approved by:

- Area Plan of Commission
- Police Dept.
- Fire Dept.
- Legal Dept.
- Mayor's Office

South Bend Animal Resource Center
 Licensing & Fees Revenue
 Historical Summary 2008-2023

License Type	2008 Actual \$ Revenue	2009 Actual \$ Revenue	2010 Actual \$ Revenue	2011 Actual \$ Revenue	2012 Actual \$ Revenue	2013 Actual \$ Revenue	2014 Actual \$ Revenue	2015 Actual \$ Revenue	2016 Actual \$ Revenue	2017 Actual \$ Revenue	2018 Actual \$ Revenue	2019 Actual \$ Revenue	2020 Actual \$ Revenue	2021 Actual \$ Revenue	2022 Actual \$ Revenue	2023 Actual \$ Revenue
Animal Adoption Fee	32,996	24,819	21,958	16,209	11,164	11,583	11,982	13,910	16,924	25,236	32,835	32,473	19,908	18,231	20,510	17,735
Animal Surrenders/Euthanasia Fee	2,175	4,422	3,841	4,180	5,708	7,349	7,787	9,729	10,081	7,785	8,130	8,316	6,500	8,980	10,440	9,856
Animal Welfare Ordinance Violation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	60,174
Cremation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6,179
Dangerous/Vicious Dog License Fees	2,577	3,430	3,560	2,196	2,640	1,215	615	-	-	-	-	-	-	125	-	-
Micro Chipping for Pets	2,944	3,445	3,829	3,386	3,048	2,156	3,660	4,161	3,255	4,100	3,670	3,770	3,507	5,059	4,300	3,920
Pet Licenses/Permits/Vet Exp/Rabies Prep/Boardin	9,561	17,830	16,819	17,668	17,792	17,244	15,993	22,035	19,545	25,178	29,607	32,497	24,835	41,310	27,200	26,231
Pick Up Fees (unwanted pets)	408	260	505	260	80	2,347	2,682	460	690	480	560	720	340	693	715	880
Reclaim Fee for Impounded Pets	6,872	10,931	9,659	10,230	5,337	2,805	4,778	3,934	4,750	6,375	6,315	6,730	6,090	5,810	5,560	2,355
Misc. Revenue															10	493
Total	\$ 57,533	\$ 65,137	\$ 60,171	\$ 54,129	\$ 45,769	\$ 44,699	\$ 47,497	\$ 54,229	\$ 55,245	\$ 69,154	\$ 81,117	\$ 84,506	\$ 61,180	\$ 80,207	\$ 68,735	\$ 127,822

* Pet Licensing Fees: Residential Altered annual fee:
 1 pet \$15 / 2-4 pets \$25 / 5-8 pets \$50 / 9-12 pets
 \$100 / 13-16 pets \$125 / 17-19 pets \$150,
 Residential Non-altered annual fee: 1 pet \$50 / up to
 3 pets \$300
 ** Return to Owner Fees: 1st redemption \$15 / 2nd
 \$50 / 3rd \$75 / 4th and subsequent \$100

South Bend Animal Resource Center
 Licensing & Fees Revenue
 Historical Summary 2008-2023

License Type	2008 Actual No. Sold	2009 Actual No. Sold	2010 Actual No. Sold	2011 Actual No. Sold	2012 Actual No. Sold	2013 Actual No. Sold	2014 Actual No. Sold	2015 Actual No. Sold	2016 Actual No. Sold	2017 Actual No. Sold	2018 Actual No. Sold	2019 Actual No. Sold	2020 Actual No. Sold	2021 Actual No. Sold	2022 Actual No. Sold	2023 Actual No. Sold
Animal Adoption Fee	437	357	332	247	195	257	296	284	261	383	532	565	292	310	371	336
Animal Surrenders/Euthanasia Fee	1,304	925	1,038	1,013	852	650	389	460	455	390	403	417	323	448	515	605
Animal Welfare Ordinance Violation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	302
Cremation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dangerous/Vicious Dog License Fees	42	47	53	36	38	18	8	-	-	-	-	-	-	1	N/A	52
Micro Chipping for Pets	147	172	191	924	702	118	183	203	163	226	180	190	176	223	216	196
Pet Licenses/Permits/Vet Exp/Rabies Prep/Boardin	1,212	1,485	1,381	1,390	1,426	1,296	1,202	816	700	769	1,183	1,051	848	964	735	825
Pick Up Fees (unwanted pets)	-	-	-	-	-	-	-	12	18	12	14	18	9	17	18	22
Reclaim Fee for Impounded Pets	300	413	418	405	316	342	148	202	215	275	257	278	239	240	203	93
Misc. Revenue															1	3
Total	3,442	3,399	3,413	4,015	3,529	2,681	2,226	1,977	1,812	2,055	2,569	2,519	1,887	2,203	2,059	2,434

* Pet Licensing Fees: Residential Altered annual fee:
 1 pet \$15 / 2-4 pets \$25 / 5-8 pets \$50 / 9-12 pets
 \$100 / 13-16 pets \$125 / 17-19 pets \$150,
 Residential Non-altered annual fee: 1 pet \$50 / up to
 3 pets \$300
 ** Return to Owner Fees: 1st redemption \$15 / 2nd
 \$50 / 3rd \$75 / 4th and subsequent \$100

South Bend Animal Resource Center
 Licensing & Fees Revenue
 Historical Summary 2008-2023

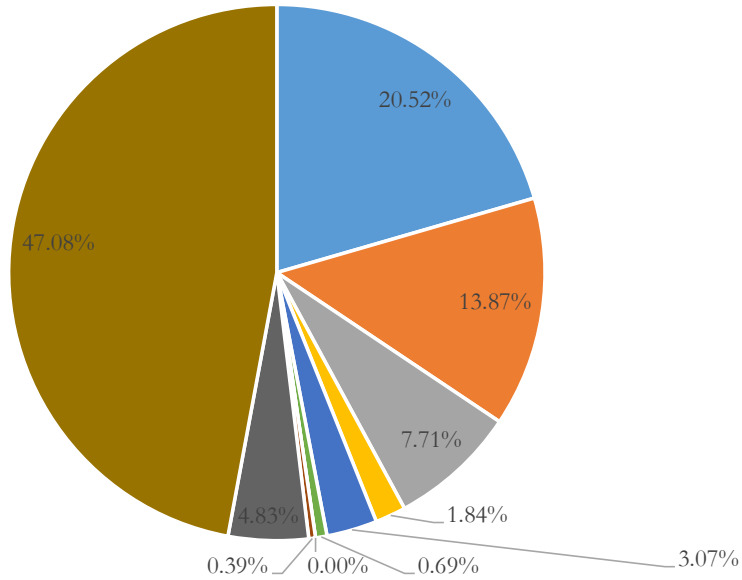
License Type	Current License Fee	Estimate Revenue Per License	Estimated Cost Per License
Animal Adoption Fee	\$85/Dogs, \$100/Puppies, \$65/Cats (Pre 8-1-14: \$75/Dogs, \$60/Cats)	\$ 59	\$ 38
Animal Surrenders/Euthanasia Fee	\$20 per animal (Pre 8-1-14: \$10)	\$ 20	\$ 38
Animal Welfare Ordinance Violation	Amount varies for each violation	n/a	
Cremation	Price based on weight of animal	n/a	
Dangerous/Vicious Dog License Fees	Dangerous Dog License eliminated in 2015 / Vicious Dog fees - Code Sec. 5-38	\$ 125	n/a
Micro Chipping for Pets	\$20 per pet	\$ 23	\$ 38
Pet Licenses/Permits/Vet Exp/Rabies Prep/Boardin	*See fee structure below (Pre 8-1-14: \$10 - \$25 per pet)	\$ 43	\$ 37.65
Pick Up Fees (unwanted pets)	\$40 per pet (Pre 2015: \$20 per pet)	\$ 41	\$ 38
Reclaim Fee for Impounded Pets	**See fee structure below (Pre 8-1-14: \$20 licensed, \$30 unlicensed, \$50 subsequent)	\$ 24	\$ 38
Misc. Revenue		n/a	
Total			

* Pet Licensing Fees: Residential Altered annual fee:
 1 pet \$15 / 2-4 pets \$25 / 5-8 pets \$50 / 9-12 pets
 \$100 / 13-16 pets \$125 / 17-19 pets \$150,
 Residential Non-altered annual fee: 1 pet \$50 / up to
 3 pets \$300

** Return to Owner Fees: 1st redemption \$15 / 2nd
 \$50 / 3rd \$75 / 4th and subsequent \$100

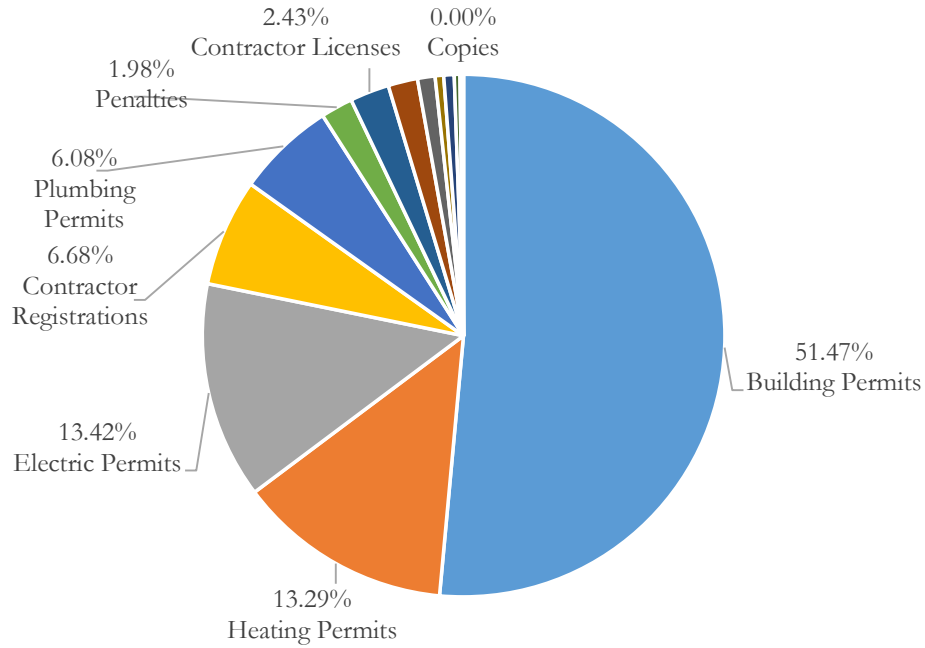
City of South Bend
2023 Revenue Summary
Animal Resource Center Licensing & Fees

- Pet Licenses/Permits/Vet Exp/Rabies Prep/Boarding
- Animal Adoption
- Animal Surrender
- Reclaim Fee for Impounded Pets
- Micro Chipping for Pets
- Pick Up Fees (unwanted pets)
- Vicious Dog Fee
- Misc. Revenue
- Cremation
- Animal Welfare Ordinance Violation



Revenue Type	2023 Actual Revenue	Percent of Total
Pet Licenses/Permits/Vet Exp/Rabies Prep/Boarding	\$ 26,231	20.52%
Animal Adoption	17,735	13.87%
Animal Surrender	9,856	7.71%
Reclaim Fee for Impounded Pets	2,355	1.84%
Micro Chipping for Pets	3,920	3.07%
Pick Up Fees (unwanted pets)	880	0.69%
Vicious Dog Fee	-	0.00%
Misc. Revenue	493	0.39%
Cremation	6,179	4.83%
Animal Welfare Ordinance Violation	60,174	47.08%
Total	\$ 127,822	100.00%

**City of South Bend
2023 Revenue Summary
Building Permits & Fees**



Revenue Type	# of Permits/Fees	2023 Actual Revenue	Percent of Total Revenue
Building Permits	4,434	\$ 1,088,628	51.47%
Heating Permits	2,841	281,149	13.29%
Electric Permits	2,700	283,743	13.42%
Contractor Registrations	1,130	141,250	6.68%
Plumbing Permits	1,560	128,541	6.08%
Penalties	228	41,966	1.98%
Contractor Licenses	412	51,375	2.43%
Registrations	311	38,750	1.83%
Fence Permits	451	22,786	1.08%
Demolition Permits	202	11,077	0.52%
Sign Permits	133	13,840	0.65%
Violation Fines	53	7,400	0.35%
Test Filing Fees	51	2,550	0.12%
Improvement Location Permits	24	1,225	0.06%
Zoning Documentation Fees	15	700	0.03%
NE Neighborhood Plan Review	0	-	0.00%
Copies	0	-	0.00%
Moving Permits	1	125	0.01%
Design Guidelines	0	-	0.00%
Filing Fees	0	-	0.00%
Fire Dept. Administration Fees	108	-	0.00%
Total	14,654	\$ 2,115,105	100.00%

City of South Bend
Code Enforcement Violations

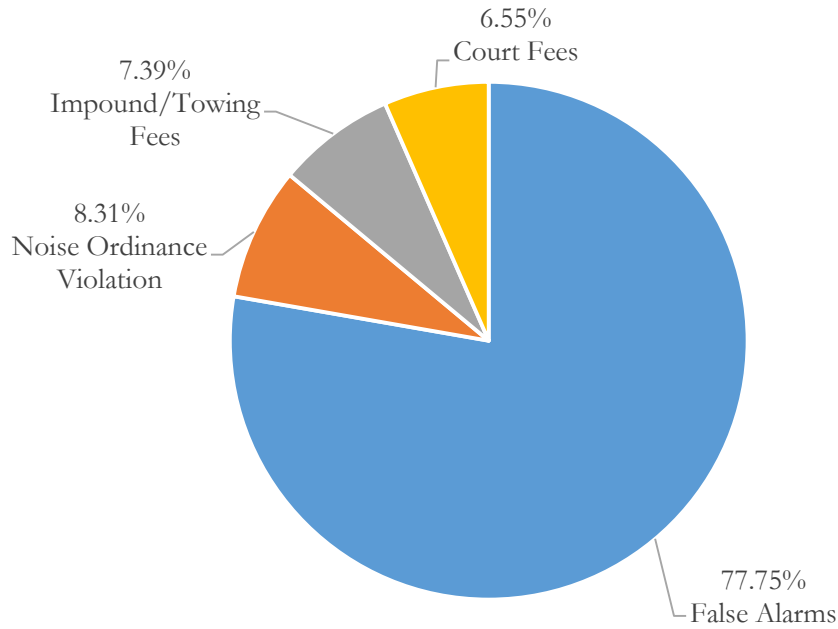
For the Year Ended December 31, 2023

Month	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total
Violation Revenue by Type													
Litter													
Illegal Dumping	16,876	6,683	5,623	3,017	4,205	16,205	3,591	5,470	10,257	8,741	2,258	3,212	86,137
Other	750	1,000	650	1,060	1,250	850	250	1,050	350	450	300	50	8,010
Civil Penalty	3,075	-	-	-	-	-	-	-	-	-	-	-	3,075
Litter Fine	488	-	-	500	250	750	-	-	1,500	-	-	-	3,488
Sub Total	\$ 21,189	\$ 7,683	\$ 6,273	\$ 4,577	\$ 5,705	\$ 17,805	\$ 3,841	\$ 6,520	\$ 12,107	\$ 9,191	\$ 2,558	\$ 3,262	\$ 100,710
Sub-standard Housing													
Civil Penalty	25,650	500	-	-	500	3,000	-	-	-	500	-	1,000	31,150
Demolition	9,144	6,153	2,617	2,617	2,617	9,661	2,617	2,617	2,617	2,617	2,617	2,617	48,511
Failure to Complete Repairs	1,600	600	1,700	900	2,000	1,000	900	9,600	2,250	400	300	2,650	23,900
Sub Total	\$ 36,394	\$ 7,253	\$ 4,317	\$ 3,517	\$ 5,117	\$ 13,661	\$ 3,517	\$ 12,217	\$ 4,867	\$ 3,517	\$ 2,917	\$ 6,267	\$ 103,561
Grass and Weeds													
Park Maint Charges	5,123	1,867	169	339	170	4,064	3,320	3,135	2,207	1,698	420	1,698	24,210
Grass Citation/Fines	500	-	-	-	500	2,750	4,000	4,500	2,500	2,750	500	1,250	19,250
Other	-	50	-	-	-	100	-	-	-	-	-	-	150
Sub Total	\$ 5,623	\$ 1,917	\$ 169	\$ 339	\$ 670	\$ 6,914	\$ 7,320	\$ 7,635	\$ 4,707	\$ 4,448	\$ 920	\$ 2,948	\$ 43,610
Vegetation													
Illegal Dumping	2,035	1,498	330	964	877	3,445	533	495	2,933	1,178	292	2,600	17,180
Other	-	-	-	-	50	550	-	-	150	-	-	-	750
Sub Total	\$ 2,035	\$ 1,498	\$ 330	\$ 964	\$ 927	\$ 3,995	\$ 533	\$ 495	\$ 3,083	\$ 1,178	\$ 292	\$ 2,600	\$ 17,930
Continuous Enforcement													
Grass Citation/Fines	4,000	-	1,250	500	500	1,250	250	-	250	250	500	250	9,000
Park Maint Charges	509	-	-	-	-	-	-	-	-	-	-	-	509
Sub Total	\$ 4,509	\$ -	\$ 1,250	\$ 500	\$ 500	\$ 1,250	\$ 250	\$ -	\$ 250	\$ 250	\$ 500	\$ 250	\$ 9,509
Snow Ticket													
Snow Ticket	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Secure Property													
Boarding	\$ 1,635	\$ 100	\$ 598	\$ 478	\$ 208	\$ 3,006	\$ 308	\$ 876	\$ 416	\$ 806	\$ 208	\$ 1,818	\$ 10,457
Trash Can													
Trash Can Ticket	\$ 50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50	\$ -	\$ 100
Total Violation Revenue Collected	\$ 71,435	\$ 18,450	\$ 12,937	\$ 10,375	\$ 13,127	\$ 46,631	\$ 15,769	\$ 27,743	\$ 25,430	\$ 19,390	\$ 7,445	\$ 17,145	\$ 285,877

Billing Year	2015	2016	2017	2018	2019	2020	2021	2022	2023	Total
Violation Revenue Collected During 2023 by Year Billed										
Litter	\$ 2,904	\$ 8,820	\$ 8,767	\$ 14,528	\$ 19,841	\$ 29,701	\$ 48,662	\$ 48,662	\$ 53,058	\$ 181,885
Sub-standard Housing	-	188	25,154	12,963	1,702	87,583	87,583	19,195	215,173	
Grass and Weeds	1,688	2,688	4,028	4,617	14,141	8,318	15,913	15,913	30,416	\$ 67,305
Vegetation	63	2,298	765	1,783	2,650	5,705	6,224	6,224	12,927	\$ 25,710
Continuous Enforcement	-	9,172	2,009	670	-	-	-	-	-	\$ 11,851
Secure Property	-	-	-	504	143	1,855	3,016	3,016	6,034	\$ 8,534
Snow	-	30	-	-	-	3,675	-	-	-	\$ 3,705
Trash Can	-	-	-	-	-	50	-	-	-	\$ 50
Total Violation Revenue Collected	\$ 4,655	\$ 23,008	\$ 15,757	\$ 47,256	\$ 49,738	\$ 51,005	\$ 161,397	\$ 161,397	\$ 121,630	\$ 514,213

2023 Summary *	Percent	Amount
Total Violations Invoiced		\$ 1,415,626
Total Collected	8.6%	121,630
Total Outstanding	91.4%	1,293,996

**City of South Bend
2023 Revenue Summary
Public Safety Violations**

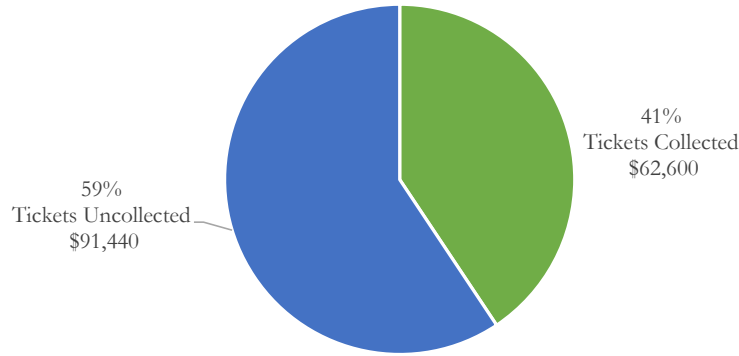


Revenue Type	2023	
	Actual Revenue	Percent of Total Revenue
False Alarms	\$ 90,356	77.75%
Noise Ordinance Violation	9,657	8.31%
Impound/Towing Fees	8,583	7.39%
Court Fees	7,617	6.55%
Total	\$ 116,213	100.00%

Summary of Court Fines & Fees Received During 2023	# of Fines	Total Court Fees Revenue	Average per Fine
St Joseph Traffic and Misdemeanor Court	487		
Traffic Violations	549		
Superior Felony Court	271		
	1,307	\$ 6,263	\$ 4.79

Tickets Issued During 2023	# of Tickets
Movers (Traffic)	2,146
Warning	771
Parking	154
Noise Ordinance	22
Total	3,093

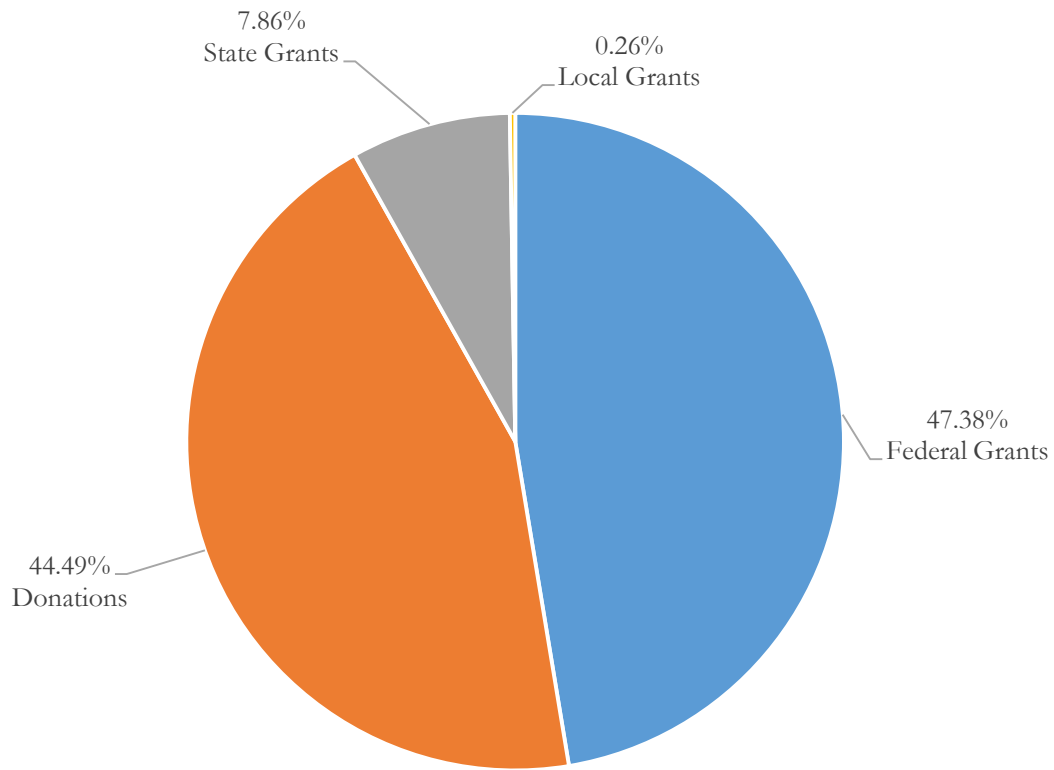
**City of South Bend
2023 Revenue Summary
Parking Violations**



	2023 # of Violations Issued	2023 Revenue	Percent of Revenue
Warnings without Revenue	3,076	\$ -	0%
Tickets Collected	2,211	\$ 62,600	41%
Tickets Uncollected	3,423	\$ 91,440	59%
Total	8,710	\$ 154,040	100%

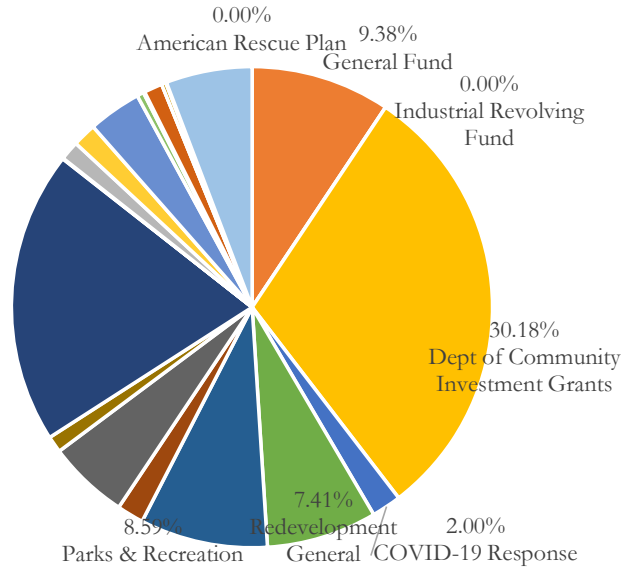
Fine Amount	Parking Violation Type	2023 # of Violations Issued	2023 # of Violations Collected	2023 Actual Revenue Collected	Percent of Total Revenue
n/a	Warning	3,076	-	\$ -	0.00%
\$100.00	Disabled Parking	242	68	6,800.00	10.86%
\$50.00	Permit Parking Only	1,245	491	24,550.00	39.22%
\$10.00	On Sidewalk	16	8	80.00	0.13%
\$10.00	On Parkway	1	1	10.00	0.02%
\$50.00	Vacant Lot Parking	2	-	-	0.00%
\$10.00	Electric Vehicle Only	38	22	220.00	0.35%
\$10.00	Electric Vehicle Only - Not Charging	3	2	20.00	0.03%
\$10.00	Fire Lane	9	4	40.00	0.06%
\$10.00	U.S. Marshal Only	1	1	10.00	0.02%
\$10.00	Bus Zone	7	2	20.00	0.03%
\$10.00	Compact Car Only	8	5	50.00	0.08%
\$10.00	Commercial Loading Zone	149	73	730.00	1.17%
\$10.00	Yellow Curb	79	48	480.00	0.77%
\$10.00	Police Parking	230	128	1,280.00	2.04%
\$10.00	20 ft. from Crosswalk	2	2	20.00	0.03%
\$25.00	Parking on Tree Lawn	4	3	75.00	0.12%
\$100.00	Special Event Parking With No Permit	67	31	3,100.00	4.95%
\$20.00	Time Zone Violation (2 HOUR)	2,572	863	17,260.00	27.57%
\$20.00	Time Zone Violation (1 HOUR)	312	164	3,280.00	5.24%
\$20.00	Time Zone Violation (15 MIN)	94	16	320.00	0.51%
\$20.00	Time Zone (SBPD)	2	1	20.00	0.03%
\$10.00	Wrong side of street	27	10	100.00	0.16%
\$25.00	Restricted Residential Zone	2	1	25.00	0.04%
\$50.00	Residential Truck Parking	2	-	-	0.00%
\$50.00	Fire Hydrant	69	36	1,800.00	2.88%
\$10.00	No Parking	320	163	1,630.00	2.60%
\$10.00	Reserved Parking	104	53	530.00	0.85%
\$10.00	Other	15	10	100.00	0.16%
\$10.00	Parking in Two Spaces	12	5	50.00	0.08%
	Total	8,710	2,211	\$ 62,600	100.00%

City of South Bend
2023 Revenue Summary
Grants & Donations - by Type



Revenue Type	2023 Actual Revenue	Percent of Total
Federal Grants	\$ 8,727,409	47.38%
Donations	8,194,935	44.49%
State Grants	1,447,537	7.86%
Local Grants	48,503	0.26%
Total	\$ 18,418,384	100.00%

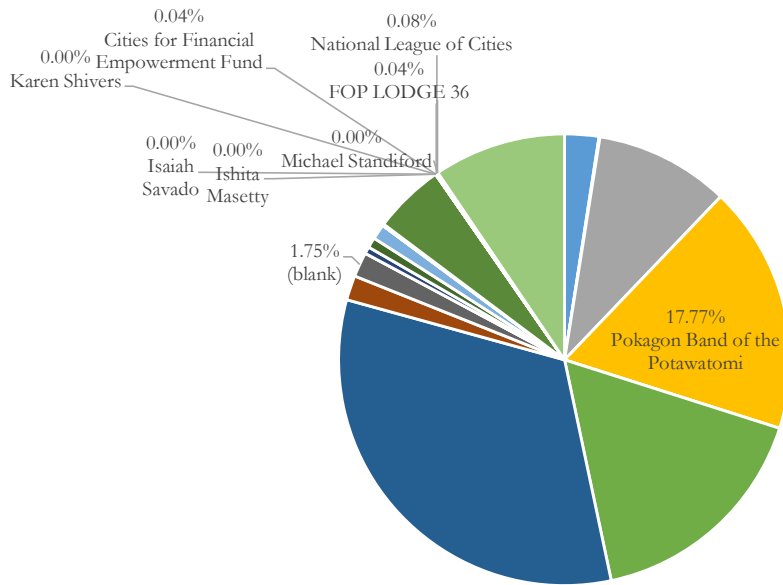
**City of South Bend
2023 Revenue Summary
Grants & Donations - by Fund**



Fund #	Fund Name	2023 Actual Revenue	Percent of Total
263	American Rescue Plan	\$ -	0.00%
101	General Fund	1,726,912	9.38%
754	Industrial Revolving Fund	-	0.00%
212	Dept of Community Investment Grants	5,559,168	30.18%
264	COVID-19 Response	368,404	2.00%
433	Redevelopment General	1,364,412	7.41%
201	Parks & Recreation	1,582,300	8.59%
324	TIF - River West Development Area	331,620	1.80%
265	Local Road & Bridge Grant	1,000,000	5.43%
251	Local Road & Street	205,355	1.11%
217	Gift, Donation, Bequest	3,625,410	19.68%
258	Human Rights Federal Grants	8,775	0.05%
202	Motor Vehicle Highway	-	0.00%
295	COPS MORE Grant	-	0.00%
412	Major Moves Construction	238,248	1.29%
667	Storm Sewer Fund	293,000	1.59%
220	Law Enforcement Continuing Education	657,040	3.57%
210	Economic Development State Grants	85,650	0.47%
279	IT / Innovation / 311 Call Center	15,000	0.08%
211	Dept of Community Investment Operating	229,133	1.24%
273	Morris/Palais Royale Marketing	-	0.00%
408	Local Income Tax - Economic Development	52,203	0.28%
602	Morris Performing Arts Operation	-	0.00%
610	Solid Waste Operations	8,636	0.05%
227	Loss Recovery	1,067,118	5.79%
	Total	\$ 18,418,384	100.00%

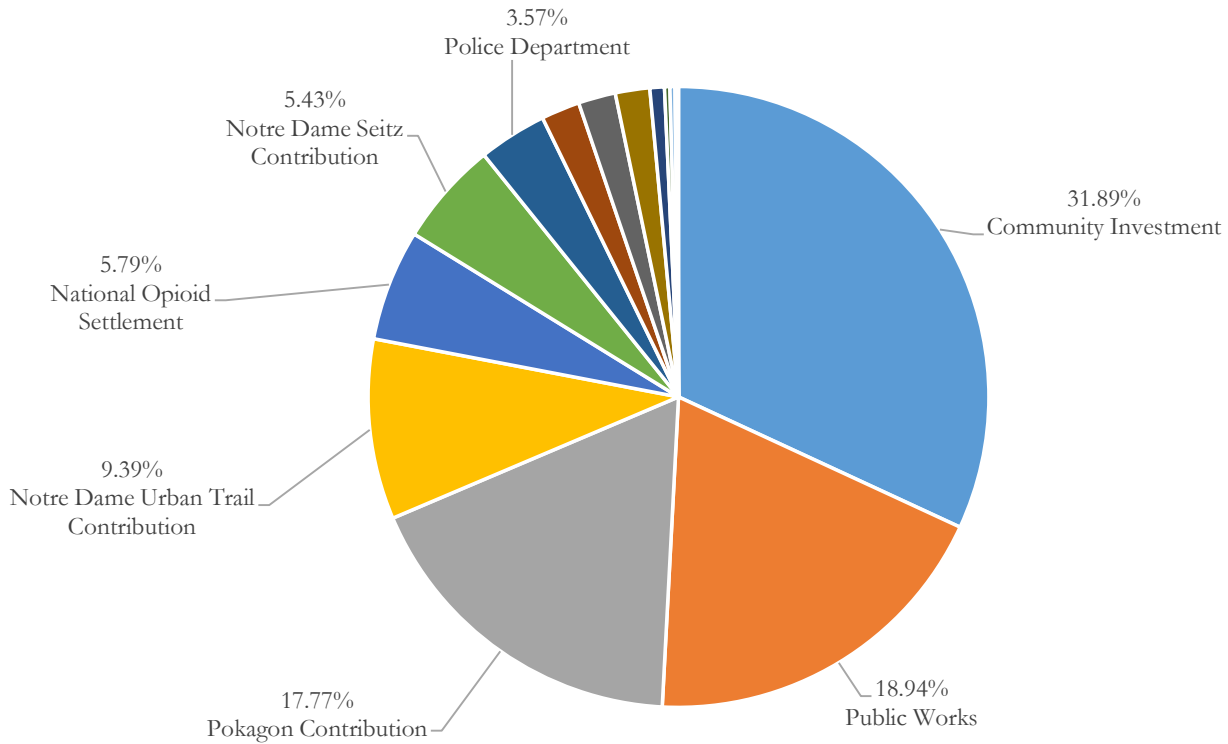
This graph shows the grants and donations revenue received by City fund. The majority of grant revenue is recorded in specific grant funds in order to track the expenditures of the grant revenue more clearly.

**City of South Bend
2023 Revenue Summary
Grants & Donations - by Sources**



Sources	2023 Actual Revenue	Percent of Total
Auditor of State of Indiana	\$ 452,428	2.46%
CITY OF MISHAWAKA	\$ 8,775	0.05%
Indiana Department of Transportation	\$ 1,775,223	9.64%
Pokagon Band of the Potawatomi	\$ 3,273,825	17.77%
Studebaker National Museum	\$ 51	0.00%
University of Notre Dame	\$ 3,088,000	16.77%
US Department of Housing and Urban Development	\$ 6,004,222	32.60%
US Department of Justice	\$ 325,829	1.77%
(blank)	\$ 322,745	1.75%
TD Ameritrade Clearing	\$ 500	0.00%
Indiana Department of Natural Resources	\$ 93,000	0.50%
National Endowment of the Arts	\$ 135,000	0.73%
Great Lakes Commission	\$ 200,000	1.09%
Goodwill Industries of Michiana, Inc.	\$ 70	0.00%
Habitat for Humanity of St. Joseph County	\$ 640	0.00%
OAKLAWN PSYCHIATRIC CENTER INC	\$ 140	0.00%
Indiana Department of Environmental Management	\$ 17,636	0.10%
Sandra Kennedy	\$ 270	0.00%
Giovanna Edwards	\$ 35	0.00%
REIA of North Central Indiana, Inc.	\$ 140	0.00%
Helen Wright	\$ 37	0.00%
Alma Powell	\$ 35	0.00%
Portage Township Trustee	\$ 70	0.00%
THK Law, LLP	\$ 937,500	5.09%
YWCA North Central Indiana	\$ 270	0.00%
Ishita Masetty	\$ 70	0.00%
Isaiah Savado	\$ -	0.00%
Michael Standiford	\$ 35	0.00%
Karen Shivers	\$ 103	0.00%
Cities for Financial Empowerment Fund	\$ 7,500	0.04%
FOP LODGE 36	\$ 7,600	0.04%
National League of Cities	\$ 15,000	0.08%
Mastercare Michiana Inc	\$ 75	0.00%
Dianne Humphrey	\$ 75	0.00%
American Legion Auxiliary Unit 50	\$ 50	0.00%
Ryan A Balmer Vet. Mem Fund Ricki A Balmer	\$ 100	0.00%

**City of South Bend
2023 Revenue Summary
Grants & Donations - by Uses**



Uses	2023	
	Actual Revenue	Percent of Total
Community Investment	\$ 5,874,002	31.89%
Public Works	\$ 3,488,239	18.94%
Pokagon Contribution	\$ 3,273,825	17.77%
Notre Dame Urban Trail Contribution	\$ 1,730,000	9.39%
National Opioid Settlement	\$ 1,067,118	5.79%
Notre Dame Seitz Contribution	\$ 1,000,000	5.43%
Police Department	\$ 657,040	3.57%
COVID Relief	\$ 368,404	2.00%
Notre Dame Annual Contribution	\$ 357,500	1.94%
DOT Contribution - TIF	\$ 331,620	1.80%
Venues, Parks & Arts	\$ 137,300	0.75%
LIT	\$ 52,203	0.28%
Animal Resource Center	\$ 49,909	0.27%
IT	\$ 15,000	0.08%
Human Rights	\$ 11,225	0.06%
Fire Department	\$ 5,000	0.03%
Total	\$ 18,418,384	100.00%

This graph shows the grants and donations revenue by what City initiatives or programs the revenue is used to support.

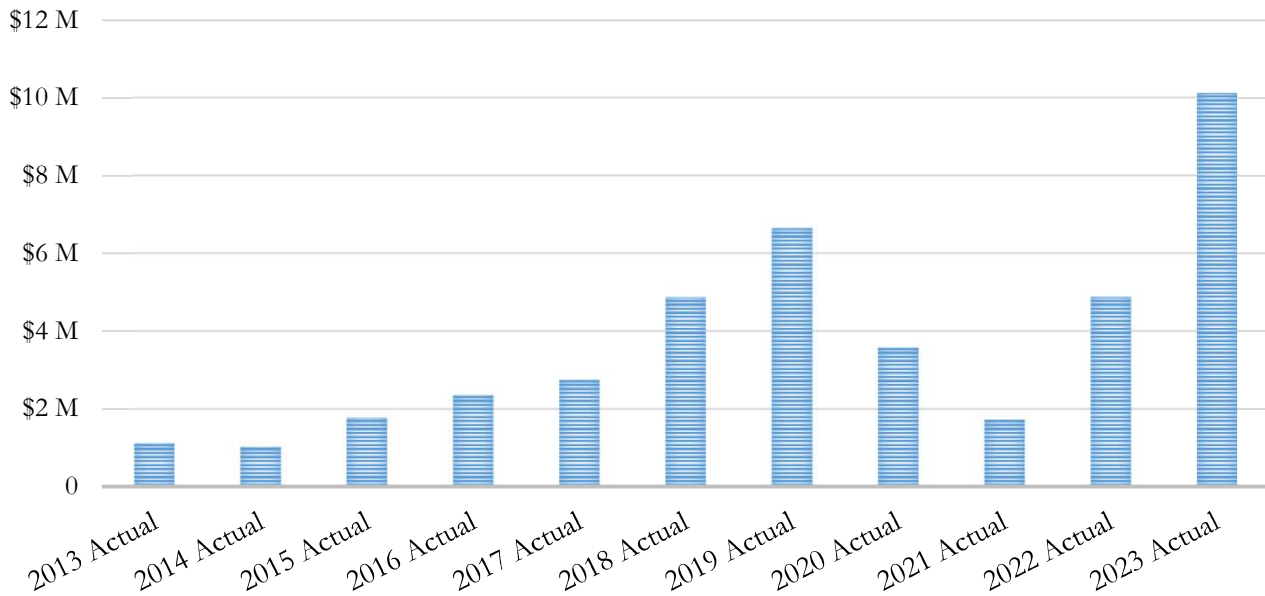
City of South Bend, Indiana
Interest Earnings Summary
2013 through 2022

Fund Number	Fund Name	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual
101	General Fund	\$ 81,117	\$ 74,513	\$ 146,438	\$ 234,728	\$ 292,096	\$ 487,006	\$ 724,748	\$ 492,302	\$ 290,597	\$ 576,610	\$ 2,940,561
102	Rainy Day	29,524	29,473	61,234	88,296	109,764	186,733	246,194	137,687	64,091	151,774	321,428
201	Parks & Recreation	12,082	8,075	13,649	24,609	32,228	84,863	126,119	21,738	20,758	37,004	130,670
202	Motor Vehicle Highway	11,791	12,300	34,302	56,152	72,001	139,982	146,469	59,007	23,518	52,037	90,854
203	Recreation Nonreverting	2,692	2,893	6,075	8,243	9,673	15,514	-	-	-	-	-
209	Studebaker-Oliver Revitalizing Grants	3,712	3,705	7,750	10,243	9,050	16,482	21,005	10,808	4,318	9,389	18,615
210	Economic Development State Grants	60,703	15,033	11,236	14,144	12,124	11,863	7,773	749	160	51	-
211	Dept of Community Investment Operating	2,610	3,246	7,938	12,494	12,136	14,360	13,570	12,986	6,023	3,006	(92)
212	Dept of Community Investment Grants	2,152	2,038	1,972	1,424	723	1,163	2,852	-	-	-	-
216	Police State Seizures	498	564	1,368	2,032	2,543	3,755	5,396	2,862	993	2,551	6,281
217	Gift, Donation, Bequest	232	462	592	725	1,411	2,527	12,695	11,424	6,884	13,750	26,704
218	Police Curfew Violations	38	40	85	115	136	236	306	167	82	8	-
219	Unsafe Building	-	-	-	-	-	6,040	14,604	11,167	4,812	11,010	24,876
220	Law Enforcement Continuing Education	3,491	3,394	6,715	8,138	6,961	10,040	9,307	5,560	2,229	8,766	20,473
221	Rental Units Regulation	-	-	-	-	-	140	279	645	728	1,596	5,230
222	Central Services	3,421	3,950	8,574	10,343	10,211	10,934	16,454	16,118	6,268	7,009	78
224	Central Services Capital	-	-	322	933	1,176	2,780	3,129	139	40	-	-
226	Liability Insurance	18,597	17,712	35,042	43,001	48,797	71,401	97,578	74,635	36,491	79,266	164,629
227	Loss Recovery	18,685	25,717	24,843	9,131	9,952	13,044	14,210	7,534	2,515	5,761	53,138
230	Code Enforcement Fund	-	-	-	-	-	-	2,492	941	1,439	1,261	-
249	Local Income Tax - Public Safety	6,954	5,168	6,209	7,162	9,938	22,716	65,117	46,805	25,015	30,151	178,001
251	Local Road & Street	6,247	7,585	18,729	27,861	31,663	71,117	111,308	65,026	18,850	34,259	74,193
252	Excess Welfare Distribution	4	4	-	-	-	-	-	-	-	-	-
257	LOIT Special Distribution	-	-	-	-	34,717	38,179	10,229	1,950	1,469	3,417	3,388
258	Human Rights Federal Grants	1,593	1,743	2,960	4,149	5,179	8,987	10,376	3,655	2,417	4,033	6,995
263	American Rescue Plan	-	-	-	-	-	-	-	-	81,618	707,757	180,695
265	Local Road & Bridge Grant	-	-	-	-	-	6,373	8,641	9,466	4,832	23,684	50,707
266	MVH Restricted Fund	-	-	-	-	-	-	12,367	15,230	9,704	23,921	39,874
271	Eastrace Waterway	49	35	22	12	9	-	-	-	-	-	-
273	Morris PAC / Palais Royale Marketing	95	90	198	332	507	1,041	1,506	945	453	43	-
274	Morris PAC Self-Promotion	-	-	-	-	-	814	3,175	2,576	1,355	150	-
278	Police Take Home Vehicle	1,435	1,705	4,062	6,404	8,100	13,630	17,664	8,942	4,038	10,132	22,799
279	IT / Innovation / 311 Call Center	-	-	-	-	-	31,487	54,428	34,050	14,598	53,386	123,322
280	Police Block Grants	13	13	27	36	42	71	94	53	24	2	-
281	Economic Develop Commission-Revenue Bonds	93	93	193	255	298	259	-	-	-	-	-
287	Fire Department Capital	-	-	6,860	30,399	44,718	81,118	71,960	17,117	8,474	25,176	29,370
288	Emergency Medical Services Operating	16,450	14,964	22,372	20,021	27,419	49,138	49,036	20,548	-	-	-
289	Haz-Mat	40	86	231	269	261	456	608	355	165	403	910
291	Indiana River Rescue	368	361	618	1,248	1,530	2,777	5,807	4,146	1,993	5,011	12,217
292	Police Grants	-	-	55	-	-	-	-	-	-	-	-
294	Regional Police Academy	268	262	480	757	910	1,739	2,588	1,587	819	83	-
295	COPS MORE Grant	364	380	778	1,212	1,814	2,334	4,036	1,281	432	30	64
299	Police Federal Drug Enforcement	947	978	975	1,397	2,048	2,654	3,131	723	192	1,002	3,289
312	2017 Parks Bond Debt Service	-	-	-	-	-	763	565	603	500	253	438
313	Football Hall of Fame Debt Service	-	-	41	0	285	141	27	-	-	-	-
315	Airport 2003 Debt Reserve	3,567	3,548	7,340	9,662	11,140	18,760	24,249	13,309	6,133	10,084	30,526
317	Coveleski Debt Service Reserve	1,725	1,722	3,577	4,742	5,523	9,396	1,076	-	-	-	-
319	Blackthorn Debt Service	464	-	-	-	-	-	-	-	-	-	-
324	TIF - River West Development Area	61,707	85,249	255,183	284,754	295,661	498,346	622,691	321,099	153,650	431,088	868,831
328	SBCDA 2003 Debt Reserve	5,959	5,929	12,263	16,144	18,628	31,363	40,541	22,251	10,253	16,859	51,035
351	2018 TIF Park Bond Debt Service	-	-	-	-	-	-	23,374	13,071	6,085	14,409	30,515
352	2019 South Shore Double Tracking Debt Service	-	-	-	-	-	-	-	13	3	3	3
353	2020 TIF Library Bond Debt Service Reserve	-	-	-	-	-	-	-	2	16	16	16
377	Professional Sports Development	2,742	1,963	2,947	2,657	1,345	37	1,201	-	-	-	-
401	Coveleski Stadium Capital	92	98	358	683	860	1,074	718	249	58	25	111
403	Potawatomi Zoo Nonreverting Capital Fund (aka Zoo Endo	168	168	348	462	151	-	-	-	-	-	-
404	Local Income Tax - Certified Shares	50,203	50,003	100,599	99,241	95,698	186,016	296,751	162,840	87,126	205,249	(329,900)
405	Park Nonreverting Capital	1,386	1,384	3,120	3,405	1,471	1,200	-	-	-	-	-
406	Cumulative Capital Development	2,701	2,156	3,051	4,045	4,834	8,622	8,944	1,673	928	2,505	4,133
407	Cumulative Capital Improvement	122	227	1,042	2,607	3,838	5,687	11,646	8,167	3,682	7,039	7,680
408	Local Income Tax - Economic Development	33,100	34,399	69,484	94,879	130,988	264,870	393,399	234,476	128,951	353,542	750,667
410	Urban Development Action Grant	88	94	2,306	4,868	5,604	6,352	625	580	172	4,046	8,846
412	Major Moves Construction	261,868	253,216	252,281	221,540	179,953	168,342	161,549	26,326	9,556	26,999	53,463
413	Professional Sports Convention Development Area	-	-	-	-	-	-	-	-	218	14,387	15,005
416	Morris Performing Arts Center Capital	1,412	1,651	3,642	4,965	6,593	7,250	9,243	5,695	1,057	8,138	307
420	TIF - South Bend Central Development Area (SBCDA) Gen	59,683	42,533	-	-	-	-	-	-	-	-	-
422	TIF - West Washington	1,435	2,502	8,903	15,176	21,964	38,510	37,241	13,049	7,164	18,135	45,603
425	Redevelopment Retail Area (Leighton Plaza)	298	306	1,071	1,541	1,771	2,729	206	-	-	-	-
426	TIF - Central Medical Service Area	12,242	8,308	-	-	-	-	-	-	-	-	-
429	TIF - River East Development Area (NE Dev)	8,057	11,381	44,638	70,896	83,386	161,666	216,095	95,624	39,992	146,645	360,139
430	TIF - Southside Development Area #1	17,222	12,462	34,652	51,011	65,346	150,223	210,559	128,384	75,461	200,851	411,769
432	TIF - Southside Development #3	18,842	20,575	38,457	46,268	8,519	-	-	-	-	-	-
433	Redevelopment General	104	51	70	81	83	2,969	18,819	17,823	13,014	44,323	98,249
434	Community Revitalization Enhancement District	418	301	360	635	-	-	-	1,916	687	3,018	12,570
435	TIF - Douglas Road	454	685	606	1,123	844	3,533	4,666	1,916	687	3,018	12,570
436	TIF - River East Residential Area (NE Res)	8,423	3,380	1,571	2,109	442	5,385	39,283	30,109	19,471	56,636	157,758
439	Certified Technology Park	7,207	12,682	28,205	20,426	10,965	11,138	11,102	141	65	155	328
450	Palais Royale Historic Preservation	215	195	488	760	1,065	2,143	2,523	1,055	493	1,417	3,450
451	2018 Fire Station #9 Bond Capital	-	-	-	-	-	56,076	40,384	4,604	1,857	4,397	9,313
452	2018 TIF Park Bond Capital	-	-	-	-	-	-	186,070	45,452	15,033	33,275	67,016
453	2018 Zoo Bond Capital	-	-	-	-	-	-	22,489	293	-	205	122
454	Airport Urban Enterprise Zone	1,289	1,287	2,674	3,545	4,129	7,024	9,261	5,179	2,411	5,709	12,091

City of South Bend, Indiana
Interest Earnings Summary
2013 through 2022

Fund Number	Fund Name	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual
455	2021 Infrastructure Bond Capital	-	-	-	-	-	-	-	-	21,221	37,031	48,402
471	2017 Parks Bond Capital	-	-	-	-	-	189,838	260,532	108,955	31,461	45,200	43,384
600	Consolidated Building Fund	667	1,354	9,357	19,974	30,173	47,231	45,340	27,060	12,194	28,301	56,845
601	Parking Garages	2,408	3,407	7,543	6,965	12,422	23,414	26,939	13,473	4,803	11,309	22,813
602	Morris Performing Arts Center Operations	-	-	-	-	-	-	-	-	781	9,447	2,954
610	Solid Waste Operations	2,996	1,765	2,578	3,132	4,756	9,887	10,429	4,185	34	3,406	8,323
611	Solid Waste Capital	469	169	114	1,211	1,089	1,666	5,160	1,210	28,409	1,516	5,297
620	Water Works Operations	6,453	11,007	30,010	31,293	31,224	53,391	72,870	46,545	50,372	95,051	187,240
622	Water Works Capital	13,709	11,944	21,149	25,902	24,709	36,395	73,538	68,626	-	153,064	227,703
623	Water Works Construction	16,550	1,731	544	-	-	-	-	-	7,493	-	-
624	Water Works Customer Deposit	4,861	4,997	10,564	14,196	16,276	27,299	34,493	16,448	2,818	12,668	38,236
625	Water Works Sinking (Debt Service)	2,064	2,535	6,268	7,299	9,994	15,871	25,708	10,069	8,191	18,171	54,408
626	Water Works Bond Reserve	4,767	5,391	8,258	15,039	15,294	25,805	33,355	18,099	17,168	13,836	42,407
629	Water Works Operations & Maintenance Reserve	6,927	7,079	15,609	22,367	27,841	47,942	66,676	37,210	12,053	28,377	85,903
640	Sewer Repair Insurance	4,204	4,907	11,145	16,006	19,466	34,679	48,681	27,444	69,545	27,093	54,170
641	Sewage Works Operations	16,604	20,498	58,066	105,065	152,871	238,326	325,226	143,362	87,851	247,071	568,907
642	Sewage Works Capital	26,316	17,278	46,366	72,469	71,081	153,406	244,500	175,995	32,719	201,511	402,237
643	Sewage Works Operations & Maintenance Reserve	11,036	11,635	25,652	40,590	53,934	96,204	128,822	71,004	-	53,797	162,855
647	2007 Sewer Bond	42	3	3	-	-	-	-	-	19,986	-	-
649	Sewage Sinking (Debt Service)	10,232	12,563	30,784	37,633	47,833	87,659	115,049	46,414	-	47,494	120,213
650	Clay Sewage General Fund	2	-	-	-	-	-	-	-	-	-	-
651	2007B Sewer Bond	69	-	-	-	-	-	-	-	271	-	-
653	Sewage Debt Service Reserve	3	3	3	6,009	26,716	65,897	87,669	20,901	4,446	36,341	110,014
654	Sewage Works Customer Deposit	-	-	-	-	-	-	1,430	6,318	2,322	10,905	37,039
655	Project ReLeaf	2,914	3,642	7,334	7,978	9,381	14,362	13,753	5,792	-	4,980	13,471
658	2010 Sewer Bond CSO Plan	216	6	-	-	-	-	-	-	-	-	-
659	Sewer Bond 2011	30,970	20,589	5,103	1,961	155	1	-	-	-	-	-
661	Sewer Bond 2012	65,016	60,972	110,899	96,669	20,166	3,229	-	-	-	-	-
664	2013A Cost of Issuance Fund	7	15	32	32	-	-	-	-	-	-	-
666	2015 Sewer Bond Issuance	-	-	-	114	-	-	-	-	7,492	-	-
667	Storm Sewer Fund	-	-	-	-	-	-	836	5,336	54	22,740	53,355
670	Century Center Operations	3,079	-	-	-	-	-	6	25	98	677	8,476
671	Century Center Capital	315	328	809	932	866	2,026	12,966	1,931	1,574	5,748	33,418
672	Century Center Energy Conservation Debt Svc	-	-	32	163,589	110,958	110,118	108,178	3,117	-	2,814	5,924
677	Football Hall of Fame Capital	2,416	2,145	3,767	4,699	5,075	7,804	2,311	-	1,809	-	-
701	Fire Pension	2,918	1,690	3,275	2,889	3,878	7,526	7,304	3,571	2,305	6,207	10,004
702	Police Pension	5,432	3,308	5,842	6,841	7,646	15,005	14,180	5,961	14	9,558	14,162
705	Police K-9 Unit	7	8	25	34	31	52	55	31	62,791	1	-
711	Self-Funded Employee Benefits	25,351	18,112	34,136	50,896	95,456	212,822	251,340	127,164	69	153,013	281,357
713	Unemployment Compensation	524	822	1,747	2,617	2,761	3,874	4,479	1,922	1,125	899	2,161
714	Parental Leave Fund	-	-	-	-	-	481	805	883	178	4,817	14,964
730	City Cemetery	138	118	201	267	310	517	682	380	2,793	420	890
731	Bowman Cemetery	-	-	-	-	-	-	10,724	5,981	17	6,613	14,005
750	Equipment/Vehicle Leasing	-	-	-	-	7,320	31,473	16,775	690	-	-	-
751	2015 Parks Bond Capital	-	-	-	-	6,700	4,813	840	-	71	-	-
752	South Bend Redevelopment Authority	-	-	-	-	3,871	4,699	6,383	2,351	-	2,855	16,077
753	2015 Smart Streets Bond Capital	-	-	-	-	5,075	1,060	124	-	380	-	-
754	Industrial Revolving Fund	-	-	-	-	141,832	206,484	263,452	-	58	50,529	156,288
755	South Bend Building Corporation	-	-	-	-	3,162	10,314	15,243	3,478	91	1,249	3,995
756	2015 Smart Streets Bond Debt Service	-	-	-	-	3,274	4,588	4,629	869	47	91	91
757	2015 Parks Bond Debt Service	-	-	-	-	1,472	2,787	3,527	807	-	1,217	5,303
758	Erskine Village Debt Service	-	-	-	-	114	-	-	-	1	-	-
759	2017 Eddy Street Commons Bond Capital	-	-	-	-	-	121	65	306,537	184	25,565	1
760	2017 Eddy Street Commons Bond Debt Service	-	-	-	-	1,480	6,428	8,792	1,623	-	188	187
	Total Interest Earnings	\$ 1,119,139	\$ 1,025,058	\$ 1,769,394	\$ 2,359,157	\$ 2,737,881	\$ 4,868,861	\$ 6,643,916	\$ 3,578,226	\$ 1,727,224	\$ 4,874,844	\$ 10,114,095

Interest Earnings 2013-2023



Fiscal Year	Earnings	% Change Year to Year
2013 Actual	\$ 1,119,139	-----
2014 Actual	1,025,058	-8.4%
2015 Actual	1,769,436	72.6%
2016 Actual	2,359,164	33.3%
2017 Actual	2,737,881	16.1%
2018 Actual	4,868,861	77.8%
2019 Actual	6,643,916	36.5%
2020 Actual	3,578,226	-46.1%
2021 Actual	1,727,224	-51.7%
2022 Actual	4,874,844	182.2%
2023 Actual	10,114,095	107.5%

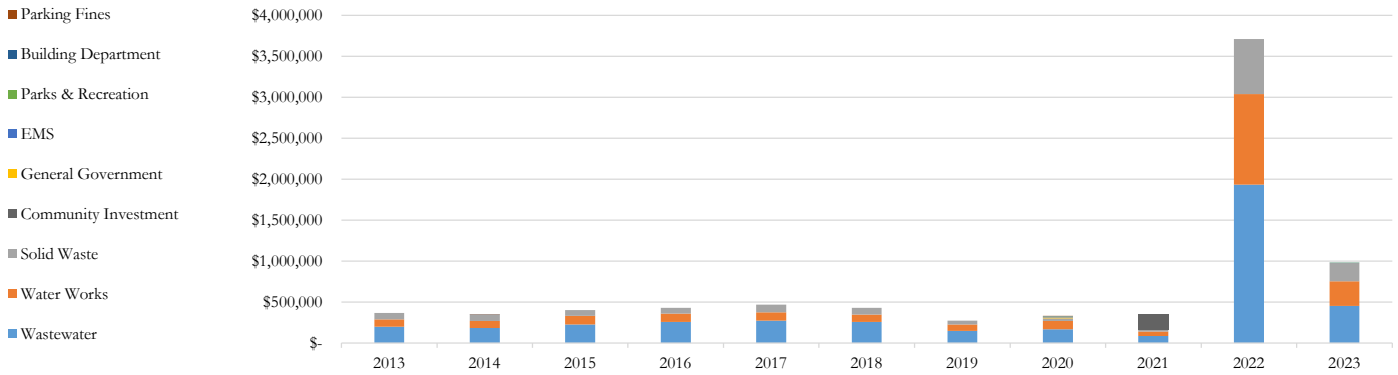
The City of South Bend earns interest on checking account balances at various banks, certificates of deposit, short-term investments, and cash held in escrow. Interest earnings are reported net of fees. Interest earnings are recorded in the general ledger on a cash basis when realized and do not reflect changes in asset value and accrued interest until the investment is sold or matures.

- In May 11, 2011, the City opened a new investment account with 1st Source Bank in the amount of \$150,000,000. Meetings are held quarterly with the investment staff of 1st Source Bank.
- In 2013, the Board of Finance increased the authorized investment amount at 1st Source Bank to \$175,000,000.
- In 2017, the Board of Finance increased the authorized amount to \$185,000,000.
- In 2021, the Board of Finance increased the authorized amount to \$200,000,000.

City of South Bend Write-off Summary

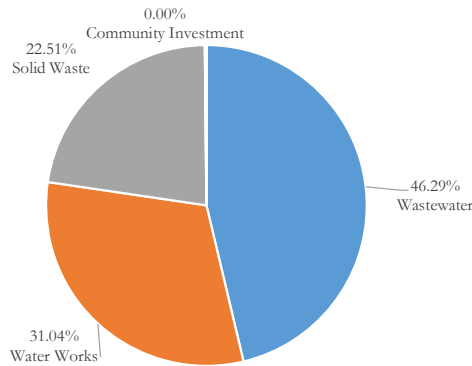
Public Works Bad Debt write off occurred in 2023

Bad Debt Expense by Activity - 2013 through 2023



Activity	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	Grand Total
Wastewater	199,379	180,777	226,252	259,863	272,850	257,079	150,370	167,946	86,659	1,934,888	451,982	3,736,062
Water Works	90,650	88,369	107,362	98,674	104,042	91,163	77,370	99,420	51,075	1,103,072	303,108	1,911,197
Solid Waste	75,204	73,457	70,835	71,114	89,641	81,325	47,102	35,467	24,584	670,719	219,772	1,239,447
Community Investment	-	-	-	-	-	-	-	-	184,827	-	-	184,827
General Government	-	788	-	-	-	-	-	10,370	594	100	1,116	11,852
EMS	-	15	-	-	-	-	-	8,403	70	830	170	9,318
Parks & Recreation	-	612	-	-	-	-	-	5,606	-	1,100	240	7,318
Building Department	-	347	-	-	38	350	-	1,631	100	-	-	2,465
Parking Fines	-	5	-	-	-	-	-	730	41	55	-	831
Total	\$ 365,232	\$ 344,369	\$ 404,449	\$ 429,651	\$ 466,570	\$ 429,917	\$ 274,842	\$ 329,573	\$ 347,950	\$ 3,710,764	\$ 976,388	\$ 7,103,317

2023 Bad Debt Expense by Activity



Activity	2023 Bad Debt Expense	Percent of Total
Wastewater	\$ 451,982	46.29%
Water Works	303,108	31.04%
Solid Waste	219,772	22.51%
Community Investment	-	0.00%
General Government	1,116	0.11%
EMS	170	0.02%
Parks & Recreation	240	0.02%
Building Department	-	0.00%
Parking Fines	-	0.00%
Total	\$ 976,388	100.00%