



Fiscal Year Ending: December 31, 2024

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City of South Bend

Comprehensive Revenue Report

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Comprehensive Revenue Report - Fiscal Year 2024

The City of South Bend developed the attached Comprehensive Revenue Report for fiscal year 2024 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 2024 by type of revenue.

Revenue by Type by Fund (pages 17 - 19)

This report shows the City's revenue received in each fund during 2024 by type of revenue.

Revenue by Type Chart (page 20)

This graph shows the City's revenue received during 2024 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 2024. 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 2024 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 2024. 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 2024. 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 2024. 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 & Commerical Vehicle Excise Tax (page 26)

These graphs show the Vehicle/Aircraft Excise Tax & Commercial Vehicle Excise Tax from 2013 to 2024. 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 2024. 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 2024

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 2024. (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 2024 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 2024.

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 2024. 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 2024.

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 2024

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 2024.

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 2024. 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 2024															
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	2024 Actual	2023-2024 Change	2023-2024 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	107,862,770	(3,308,765)	-2.98%
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	460,870	139,442	43.38%
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	24,110,453	1,310,355	5.75%
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	13,869,835	2,819,880	25.52%
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	26,294	7,679	41.25%
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	67,698	(17,952)	-20.96%
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	4,441,809	50,469	1.15%
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	1,989,425	(3,584,921)	-64.31%
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	49,471	(7,937)	-13.83%
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	3,748,722	96,607	2.65%
218	Police Curfew Violations	663	471	232	326	277	1,120	434	883	82	178	-	-	-	0.00%
219	Unsafe Building	-	-	-	1,139,973	795,492	847,699	965,314	59,018	38,879	79,960	93,390	132,212	38,821	41.57%
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	798,517	(196,024)	-19.71%
221	Rental Units Regulation	-	-	-	1,225	8,475	447	7,726	353,999	57,608	116,643	156,129	313,712	157,583	100.93%
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	1,099,626	(20,630)	-1.84%
230	Code Enforcement Fund	-	-	-	-	-	-	-	4,235,305	3,065,940	3,860,165	3,919,673	5,024,091	1,104,418	28.18%
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	14,163,965	1,295,049	10.06%
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	2,438,422	117,913	5.08%
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	2,573	(815)	-24.06%
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	386,863	351,093	981.54%
263	American Rescue Plan	-	-	-	-	-	-	-	-	29,536,642	30,162,781	180,695	187,279	6,584	3.64%
264	COVID-19 Response	-	-	-	-	-	-	-	6,086,138	2,943,368	460,352	368,404	197,789	(170,615)	-46.31%
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	1,139,734	89,027	8.47%
266	MVH Restricted Fund	-	-	-	-	-	-	3,224,058	2,997,747	3,213,833	4,046,471	3,314,097	3,241,664	(72,433)	-2.19%
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	-	-	-	0.00%
274	Morris PAC Self-Promotion	-	-	-	-	-	101,718	86,398	39,372	38,578	150	-	-	-	0.00%
280	Police Block Grants	13	11	22	35	36	70	111	36	24	2	-	-	-	0.00%
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	26,461	23,176	705.59%
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	158,396	(2,994)	-1.85%
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	-	-	-	0.00%
295	COPS MORE Grant	23,068	12,415	75,494	309,225	74,566	130,367	77,485	188,771	111,077	30	64	-	(64)	-100.00%
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	92,818	(65,494)	-41.37%
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)	55,183	66,830	-573.80%
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	21,128,549	2,663,694	14.43%
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	2,800	(6,046)	-68.35%
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	476,616	2,849	0.60%
705	Police K-9 Unit	8	2,006	1,520	33	26	51	65	21	14	1	-	-	-	0.00%
730	City Cemetery	5,874,864	6,118,791	6,382,756	6,012,927	266	509	803	259	178	420	890	1,277	386	43.38%
731	Bowman Cemetery	138	101	164	261	-	455,872	12,623	4,082	2,793	6,613	14,005	20,081	6,076	43.38%
754	Industrial Revolving Fund	-	-	-	-	169,223	234,521	293,958	266,643	2,959,263	5,583,224	1,136,154	1,949,580	813,426	71.59%
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	101,802,783	7,015,431	7.40%
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	1,194,473	58,534	5.15%
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	341,332	(1,524)	-0.44%

City of South Bend
Revenue by Fund Historical Summary - 2013 to 2024

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	2024 Actual	2023-2024 Change	2023-2024 Percent Change
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	512,506	248,914	94.43%
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)	9,406,469	38,663,746	-132.15%
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	1,442,641	(778,854)	-35.06%
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	1,712,591	(1,500)	-0.09%
757	2015 Parks Bond Debt Service	-	-	-	-	386,307	350,045	412,797	376,746	376,033	374,941	343,596	404,514	60,918	17.73%
758	Ersine 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	1,941,563	11,500	0.60%
	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)	16,956,089	38,261,735	-179.58%
	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	4,898,376	1,407,144	40.31%
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	42,236	10,514	33.15%
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	713,315	84,116	13.37%
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	178,147	(17,321)	-8.86%
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	208,274	(576,765)	-73.47%
413	Professional Sports Convention Development Area	-	-	-	-	-	-	-	-	775,632	2,097,128	2,070,419	6,489,300	4,418,881	213.43%
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	7,700,258	7,321,078	1930.77%
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	24,069	5,025	26.39%
451	2018 Fire Station #9 Bond Capital	-	-	-	-	-	5,137,424	42,008	2,981	1,857	4,397	9,313	13,352	4,040	43.38%
453	2018 Zoo Bond Capital	-	-	-	-	-	3,852,949	22,489	293	-	5,892,006	122	-	(122)	-100.00%
455	2021 Infrastructure Bond Capital	-	-	-	-	-	-	-	-	8,622,248	37,031	48,402	27,842	(20,560)	-42.48%
471	2017 Parks Bond Capital	-	-	-	-	14,081,478	186,252	297,324	72,162	31,461	45,200	43,384	41,824	(1,560)	-3.60%
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 2024															
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	2024 Actual	2023-2024 Change	2023-2024 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	1	-	0.00%
	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	20,336,994	12,634,471	164.03%
	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	3,998,248	1,822,680	83.78%
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	313,081	(621,994)	-66.52%
602	Morris Performing Arts Center Operations	-	-	-	-	-	-	-	-	-	2,073,839	1,164,076	1,057,707	(106,369)	-9.14%
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	8,213,121	28,393	0.35%
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	3,175,274	1,045,287	49.07%
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	22,684,348	334,201	1.50%
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	11,366,639	11,242,548	9059.95%
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	54,661	16,425	42.96%
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	164,053	(2,640,356)	-94.15%
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	135,149	92,742	218.70%
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	123,169	37,266	43.38%
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	783,390	19,256	2.52%
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	44,741,115	1,269,653	2.92%
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	1,016,596	273,892	36.88%
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	233,504	70,650	43.38%
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	3,041,506	(6,852,054)	-69.26%
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	640,853	530,839	482.52%
654	Sewage Works Customer Deposit	-	-	-	-	-	-	3,107	4,641	4,446	10,905	37,039	57,810	20,772	56.08%
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	1,292,496	(106,307)	-7.60%
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	4,549,977	87,131	1.95%
671	Century Center Capital	675,315	328	809	932	866	2,026	190,441	1,931	98	5,748	528,273	174,706	(353,567)	-66.93%
	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	107,817,405	6,211,092	6.11%

City of South Bend															
Revenue by Fund Historical Summary - 2013 to 2024															
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	2024 Actual	2023-2024 Change	2023-2024 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	11,832,771	2,686,960	29.38%
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	3,994,584	(254,001)	-5.98%
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	107,505	25,246	30.69%
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	13,456,829	3,193,833	31.12%
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	18,994,322	802,370	4.41%
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	32,298	21,831	208.58%
714	Parental Leave Fund	-	-	-	-	-	164,118	167,466	244,841	249,526	264,956	298,755	329,305	30,550	10.23%
	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	48,747,614	6,506,788	15.40%
	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	3,934,778	(140,769)	-3.45%
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	6,084,363	85,455	1.42%
	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	10,019,141	(55,314)	-0.55%
	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	413,542,796	67,265,438	19.43%
	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	30,707,852	9,493,834	44.75%
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	671,771	135,824	25.34%
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	11,308,880	4,730,843	71.92%
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	3,827,261	(262,435)	-6.42%
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	376,129	130,270	52.99%
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	8,126,147	740,174	10.02%
	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	55,018,040	14,968,509	37.37%

City of South Bend
Revenue by Fund Historical Summary - 2013 to 2024

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	2024 Actual	2023-2024 Change	2023-2024 Percent Change
	Redevelopment Funds														
433	Redevelopment General	104	45	59	80	71	638,227	1,286,022	1,635,456	1,429,434	1,419,402	1,654,014	2,489,603	835,590	50.52%
439	Certified Technology Park	2,866,234	1,337,965	73,581	20,029	262,643	10,966	11,146	96	65	155	328	471	142	43.38%
452	2018 TIF Park Bond Capital	-	-	-	-	-	11,094,726	202,657	28,865	15,033	33,275	67,016	43,300	(23,717)	-35.39%
454	Airport Urban Enterprise Zone	1,289	1,069	2,180	3,474	3,532	6,915	10,900	3,540	2,411	5,709	12,091	17,336	5,245	43.38%
456	2023 South Bend RDA Lease Rental Revenue Bonds - Series A	-	-	-	-	-	-	-	-	-	-	40,876,557	1,028,793	(39,847,764)	-97.48%
457	South Bend RDA Lease Rental Revenue Bonds of 2023, Series B	-	-	-	-	-	-	-	-	-	-	-	24,511,843	24,511,843	100.00%
458	2024 RDA Bond Proceeds (Four Winds)	-	-	-	-	-	-	-	-	-	-	-	46,214,776	46,214,776	100.00%
619	Blackthorn Golf Course	1,580,513	1,539,385	119,298	-	-	-	-	-	-	-	-	-	-	0.00%
	Total Redevelopment Funds	4,448,140	2,878,464	195,118	23,583	266,247	11,750,833	1,510,725	1,667,957	1,446,943	1,458,541	42,610,006	74,306,121	31,696,115	74.39%
	Debt Service Funds														
315	Airport 2003 Debt Reserve	3,567	2,949	5,989	9,471	9,536	18,472	28,483	9,075	6,133	10,084	30,526	43,769	13,243	43.38%
317	Coveleski Debt Service Reserve	1,725	1,430	2,916	4,647	4,725	9,251	1,076	-	-	-	-	-	-	0.00%
319	Redevelopment Bond - Blackthorn Golf Course	464	-	-	-	-	-	-	-	-	-	-	-	-	0.00%
328	SBCDA 2003 Debt Reserve	5,959	4,927	10,007	15,824	15,946	30,882	47,620	15,173	10,253	16,859	51,035	73,175	22,140	43.38%
351	2018 TIF Park Bond Debt Service	-	-	-	-	-	993,220	27,510	8,934	6,085	14,409	30,515	43,753	13,238	43.38%
352	2019 South Shore Double Tracking Debt Service	-	-	-	-	-	-	9,447,841	488,184	1,036,503	1,035,003	1,035,503	1,039,003	3,500	0.34%
353	2020 TIF Library Bond Debt Service Reserve	-	-	-	-	-	-	-	326,939	16	16	16	16	0	0.31%
	Total Debt Service Funds	11,715	9,306	18,912	29,942	30,207	1,051,826	9,552,530	848,306	1,058,990	1,076,371	1,147,595	1,199,716	52,121	4.54%
	Total Redevelopment Commission Funds	33,035,709	31,199,679	35,495,272	30,106,095	31,452,840	47,077,876	41,294,429	36,363,487	20,107,385	18,231,306	83,807,132	130,523,877	46,716,745	55.74%
	Grand Totals	247,930,550	245,977,666	267,409,015	278,699,058	359,290,460	361,480,053	365,444,652	367,783,108	430,578,541	415,637,967	430,084,491	544,066,674	113,982,183	26.50%

City of South Bend
Revenue by Type by Month

For the Year Ended December 31, 2024

Revenue Type	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total
Taxes													
Property Taxes													
Civil City	-	-	-	-	-	39,061,213	-	-	-	-	-	31,750,342	70,811,554
TIF Districts	-	-	-	-	-	22,442,791	-	-	-	-	-	18,499,498	40,942,289
Sub Total	-	-	-	-	-	61,504,003	-	-	-	-	-	50,249,840	111,753,843
Local Income Tax													
LIT Certified Shares	1,046,191	1,046,191	1,046,191	1,046,191	2,963,317	1,046,191	1,046,191	1,046,191	1,046,191	1,046,191	1,046,191	1,046,191	14,471,413
LIT for Economic Development	1,408,039	1,408,039	1,408,039	1,408,039	3,997,247	1,408,039	1,408,039	1,408,039	1,408,039	1,408,039	1,408,039	1,408,039	19,485,677
LIT for Public Safety	999,049	999,049	999,049	999,049	2,867,143	999,049	999,049	999,049	999,049	999,049	999,049	999,049	13,856,678
LIT for Redevelopment	0	0	0	0	20	0	0	0	0	0	0	0	21
LIT Additional - Supplemental Distrib	-	-	-	-	-	-	-	-	-	-	-	-	-
Sub Total	3,453,278	3,453,278	3,453,278	3,453,278	9,827,726	3,453,278	3,453,278	3,453,278	3,453,278	3,453,278	3,453,278	3,453,278	47,813,789
Total Taxes	3,453,278	3,453,278	3,453,278	3,453,278	9,827,726	64,957,282	3,453,278	3,453,278	3,453,278	3,453,278	3,453,278	53,703,118	159,567,632
Intergovernmental Revenue													
State Shared Revenue													
Auto Excise Tax	-	-	-	-	-	1,709,215	-	-	-	-	-	1,763,080	3,472,295
Commercial Vehicle Tax	-	-	-	-	-	489,411	-	-	-	-	-	489,411	978,822
Liquor Excise Tax	44,682	-	-	-	-	37,835	-	-	-	-	-	-	82,517
Liquor Gallonage Tax	65,088	-	-	54,496	-	-	62,516	-	-	59,511	-	-	241,611
Cigarette Tax	-	-	-	-	-	101,773	-	-	-	-	-	111,218	212,991
Gasoline Tax	524,882	527,432	538,598	557,968	583,578	528,015	563,471	333,315	570,348	568,642	534,407	559,723	6,390,377
Wheel Tax	140,469	-	167,569	200,304	186,739	179,993	179,787	290,912	187,109	188,446	167,646	177,276	2,066,250
PSCDA Tax	-	1,276,681	-	944,781	1,864,969	-	-	-	-	689,753	908,412	678,746	6,363,342
State Pension Subsidy	-	-	-	-	-	4,995,866	-	-	4,988,866	-	0	-	9,984,732
Sub Total	775,121	1,804,113	706,167	1,757,548	2,635,286	8,042,106	805,774	624,227	5,746,323	1,506,352	1,610,465	3,779,455	29,792,935
Local Government Shared Revenue													
Hotel Motel Tax	-	-	-	387,500	1,099,937	-	1,277,388	-	-	-	-	-	2,764,825
Sub Total	-	-	-	387,500	1,099,937	-	1,277,388	-	-	-	-	-	2,764,825
Grants													
Federal Grants	403,171	432,146	105,392	211,916	234,816	28,871	43,436	1,624,867	331,580	705,188	26,464	950,460	5,098,307
State Grants	42,699	-	578,677	24,999	120,763	-	-	-	244,746	1,569,783	115,145	838,770	3,535,582
Sub Total	445,870	432,146	684,069	236,915	355,579	28,871	43,436	1,624,867	576,326	2,274,971	141,609	1,789,230	8,633,889
Other Intergovernmental													
Staffing Agreements with County	-	-	-	-	-	30,000	-	-	-	-	-	-	30,000
Local Government Grants	0	-	-	-	-	-	-	-	-	-	-	-	0
Federal Seized Drug	11,138	4,479	4,696	7,496	-	1,000	-	949	34,436	-	6,841	18,831	89,867
State Seized Drug	6,742	1,080	-	5,027	5,831	8,484	534	2,135	1,488	4,700	2,101	-	38,123
Sub Total	17,881	5,560	4,696	12,523	5,831	39,484	534	3,084	35,924	4,700	8,942	18,831	157,990
Total Intergovernmental Revenue	1,238,871	2,241,818	1,394,933	2,394,486	4,096,632	8,110,462	2,127,131	2,252,178	6,358,573	3,786,023	1,761,016	5,587,516	41,349,640

City of South Bend

Revenue by Type by Month

For the Year Ended December 31, 2024

Revenue Type		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total
Licenses & Permits														
Business														
Business Licenses	23,545	27,329	16,703	16,022	9,716	4,777	4,886	3,221	2,079	1,447	535	890	111,148	
Taxi Cab Licensing	76	55	-	491	575	21	-	55	359	530	108	76	2,346	
Sub Total	23,621	27,384	16,703	16,513	10,291	4,798	4,886	3,276	2,438	1,977	643	966	113,494	
Nonbusiness														
Lawn Parking	135	135	90	90	90	45	1,478	2,794	4,447	430	397	1,561	11,692	
Engineering	9,170	13,720	5,135	6,805	22,015	6,605	10,155	23,720	10,995	16,255	5,045	7,455	137,075	
Right-of-Way Closures	-	150	150	475	75	350	475	125	200	100	150	-	2,250	
Park Food Sales Permit	26	-	53	26	113	116	285	113	-	53	53	79	915	
Fire Dept-Building Plan Review	988	1,731	2,830	1,659	2,048	1,565	1,460	2,482	2,256	1,920	-	1,461	20,400	
Building Department	101,252	145,363	166,368	164,597	678,119	377,347	260,675	296,358	446,521	389,231	289,591	540,442	3,855,863	
SBARC - Pet Licenses	1,235	2,035	2,715	1,810	2,100	1,585	1,715	1,385	2,110	1,445	1,715	1,765	21,615	
Sub Total	112,807	163,134	177,340	175,462	704,559	387,613	276,243	326,976	466,529	409,434	296,951	552,763	4,049,810	
Total Licenses & Permits	136,427	190,518	194,044	191,975	714,850	392,411	281,129	330,252	468,966	411,410	297,594	553,729	4,163,304	
Charges for Services														
General Government														
Plan Commission Charges	-	-	100	-	300	250	550	750	150	450	(1,200)	-	1,350	
Alley Vaca Charges	-	-	-	-	-	-	-	-	-	-	1,200	-	1,200	
Copies of Public Records	-	-	-	-	-	-	-	-	-	-	-	-	-	
Blueprints/Copies	-	-	-	-	-	-	-	-	-	-	-	-	-	
Historic Preserv Certificate of Approval	40	160	60	80	340	200	360	160	120	520	220	80	2,340	
IT Services	-	-	-	-	-	-	-	-	-	-	-	-	-	
Sub Total	40	160	160	80	640	450	910	910	270	970	220	80	4,890	
Public Safety														
Accident Report Copies	7,095	7,091	6,924	6,416	8,029	7,472	3,815	6,977	6,819	4,480	10,390	6,872	82,380	
Gun Permit Applications	-	-	-	-	-	-	-	-	-	-	-	-	-	
Traffic Signal Maintenance	4,929	990	7,646	15,458	6,870	7,376	16,112	10,066	4,818	6,924	16,073	5,916	103,179	
EMS Special Event Coverage	-	10,839	1,500	54,910	-	7,685	-	-	37,610	28,258	64,293	179,811	384,906	
Regional Academy Tuition	6,350	4,100	1,200	-	1,236	-	225	1,750	-	1,000	-	-	15,861	
River Rescue School Tuition	38,000	23,200	8,000	10,400	(800)	19,900	4,000	-	-	850	18,700	15,300	137,550	
Fire Training Center Tuition	45,309	-	-	-	-	-	24,744	-	-	-	-	-	70,054	
Emergency Medical Service	434,664	467,495	343,485	373,207	314,478	388,437	391,188	269,660	315,971	335,736	294,965	445,226	4,374,510	
Medicaid Reimbursements	-	-	-	468,821	-	-	-	-	-	-	-	-	468,821	
EMS for County	172,657	172,857	172,457	172,657	172,657	172,657	172,657	175,657	172,657	172,657	-	342,314	2,071,884	
Hazmat Charges	-	1,745	-	-	-	4,398	-	-	-	-	-	18,840	24,983	
Police Special Event Coverage	-	-	-	-	-	-	1,481	-	12,267	-	-	-	13,749	
Crime Lab Services	950	788	75	1,463	913	125	950	2,088	-	313	-	238	7,900	
EMS Late Payment Interest	-	-	-	-	5	8	-	-	-	-	-	-	12	
Misc Revenue	-	-	-	-	-	-	-	-	-	(28)	-	-	(28)	
Sub Total	709,955	689,104	541,287	1,103,331	503,387	608,057	615,174	466,197	550,143	550,189	404,420	1,014,517	7,755,761	
Highways & Streets														
Sale of Signs/Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	
Special Events	-	-	-	-	-	-	-	-	-	-	-	-	-	
Sub Total	-	-	-	-	-	-	-	-	-	-	-	-	-	

City of South Bend
Revenue by Type by Month

For the Year Ended December 31, 2024

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	37,451	70,449	81,052	104,117	85,279	63,697	34,468	47,947	37,637	20,822	26,504	107,965	717,389
Morris Performing Arts Center	6,948	18,813	25,396	21,291	15,365	9,559	9,174	1,596	8,008	3,682	2,450	20,818	143,098
Palais Royale Ballroom	14,469	7,715	12,200	16,104	12,883	18,020	8,617	10,734	9,276	8,815	3,566	25,067	147,465
Parks & Recreation	306,124	157,178	159,002	205,893	384,797	432,698	436,418	460,728	275,831	219,128	82,527	386,151	3,506,474
Lease of Coveleski Stadium	-	-	-	-	-	-	-	-	-	-	-	23,212	23,212
Century Center	201,550	55,490	279,370	169,138	280,067	338,025	114,721	472,275	110,725	392,015	349,044	300,076	3,062,497
Sub Total	566,541	309,645	557,021	516,543	778,391	861,998	603,398	993,280	441,476	644,461	464,091	863,289	7,600,134
Health - Animal Care & Control													
Pet Impound Reclaim Fee	175	265	190	200	235	180	250	145	485	200	110	255	2,690
Pet Adoption Fees	1,020	1,865	2,072	1,820	920	1,427	1,169	2,497	1,771	1,355	965	1,097	17,978
Pick Up Fees	80	80	-	40	-	40	-	40	40	40	80	160	600
Pet Micro Chipping	370	100	420	280	260	195	220	180	500	320	320	320	3,485
Vet Expenses	135	10	640	164	306	486	340	220	530	220	192	175	3,418
Pet Euthanasia	20	120	80	40	140	20	20	80	260	80	120	160	1,140
Animal Surrenders	580	660	960	800	780	1,000	1,000	600	840	640	540	1,120	9,520
Cremation	135	375	775	495	195	435	885	-	630	435	360	930	5,650
Rabies Specimen Prep	30	-	60	-	60	30	-	90	30	30	30	120	480
Boarding	-	-	300	-	-	-	-	-	-	50	50	30	430
Sub Total	2,545	3,475	5,497	3,839	2,896	3,813	3,884	3,852	5,086	3,370	2,767	4,367	45,391
Other													
DCI Staff Contracts	-	12,500	51,740	64,237	1,250	100,155	158,153	-	103,674	6,250	1,250	206,679	705,889
Other Misc Charges for Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Parking-Garages	61,523	6,931	18,525	23,048	9,946	4,199	10,741	41,001	13,380	27,822	-	3,630	220,745
Parking-Century Center	7,445	12,705	29,820	10,358	10,805	1,850	9,300	8,260	5,815	16,145	13,671	2,120	128,294
Central Services-Internal Customers	696,181	801,931	847,577	834,432	887,185	823,842	997,493	842,563	763,651	813,773	709,191	750,220	9,768,038
Central Services-External Customers	17,345	22,321	18,038	23,872	23,172	36,294	28,000	35,010	23,707	24,519	19,354	20,092	291,723
Employee & Employer Assessments	1,501,301	1,489,668	1,507,943	1,492,685	1,487,712	1,480,890	1,486,530	1,506,715	1,487,337	1,492,424	1,500,267	1,511,659	17,945,131
Sub Total	2,283,794	2,346,057	2,473,642	2,448,633	2,420,069	2,447,229	2,690,217	2,433,550	2,397,564	2,380,933	2,243,733	2,494,401	29,059,820
Sanitation													
Trash Collection/Residential	553,115	566,890	567,179	569,845	571,417	572,332	571,925	571,996	571,833	572,784	570,942	569,850	6,830,107
Trash Collection/Commercial	11,273	11,590	11,710	11,787	11,877	11,984	12,003	12,034	12,099	12,105	12,083	11,990	142,534
Trash Collection/Apt 2 Units	4,599	4,774	4,784	4,759	4,769	4,726	4,726	4,734	4,696	4,679	4,691	4,700	56,638
Trash Collection/Apt 3 Units	2,110	2,240	2,166	2,166	2,200	2,189	2,133	2,099	2,133	2,133	2,154	2,169	25,892
Trash Collection/Apt 4 Units	2,768	2,883	2,880	2,903	2,923	2,937	2,926	2,944	2,964	2,971	2,938	2,967	35,003
Trash Collection/Seniors	-	-	-	-	-	-	-	(6)	-	-	-	-	(6)
Trash Collection/Special Pickup	1,800	2,500	2,580	2,840	2,640	3,140	3,160	2,440	3,160	2,860	3,140	1,880	32,140
Trash Collection/Yard Waste Pickup	20	10	30	20	10	-	40	30	10	50	-	60	280
Misc/Additional Trash Totes	(78)	(324)	(119)	(398)	(327)	(685)	(166)	(379)	(182)	(154)	(452)	(224)	(3,488)
Misc/Return Trip Customer Error	1,060	670	980	920	1,000	750	1,050	1,430	1,310	780	1,190	1,490	12,630
Misc/Contamination Fee	100	10	-	365	1,550	1,820	1,315	2,445	2,170	1,910	1,760	1,125	14,570
Misc/Tote Replacement Fee	300	600	550	450	646	638	437	1,266	431	451	726	584	7,077
Misc/Trash Start Fee	2,394	3,130	3,250	4,170	3,750	3,890	4,020	4,280	4,220	3,630	3,810	3,640	44,184
Misc/Yard Waste Totes	96	139	144	120,513	121,956	122,930	123,358	123,961	124,077	124,496	124,418	124	986,212
Sub Total	579,558	595,112	596,134	720,341	724,410	726,650	726,925	729,275	728,920	728,694	727,400	600,353	8,183,773

City of South Bend
Revenue by Type by Month

For the Year Ended December 31, 2024

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	647,022	674,977	666,739	662,756	687,093	801,822	824,636	857,802	912,586	761,417	679,621	672,850	8,849,322
Metered Sales/Commercial	192,796	202,383	203,755	205,960	213,301	233,361	238,594	243,925	240,624	228,717	207,701	204,718	2,615,835
Metered Sales/Industrial	25,663	28,776	28,940	29,095	30,400	35,287	33,821	35,957	34,186	33,632	30,639	29,197	375,593
Metered Sales/Multi Family	101,411	104,690	102,976	102,862	105,563	113,900	107,979	113,708	125,102	120,485	104,497	103,792	1,306,966
Bulk Sales/Olive St	-	-	-	-	-	-	-	-	-	-	-	-	-
Metered Sales/Institution	10,527	11,462	11,320	11,380	11,829	11,257	12,194	11,716	12,953	12,579	11,817	11,133	140,166
Public Fire Protection	219,246	224,763	227,197	227,841	229,439	229,171	229,369	230,722	231,587	230,969	229,521	228,547	2,738,371
Private Fire Protection	40,563	41,705	41,951	42,050	42,103	42,169	42,444	42,755	42,638	42,346	42,414	42,402	505,540
Sales to Public Authorities	30,812	31,927	33,431	34,360	42,288	49,656	51,850	51,076	50,739	47,084	36,255	30,805	490,281
Irrigation Sales	98	294	(483)	(301)	174,151	241,804	323,293	355,764	395,008	272,303	32,546	15,820	1,810,297
Other Water/Misc Service	25,046	22,275	25,942	23,258	55,364	37,646	24,470	26,971	47,190	37,521	22,080	31,657	379,419
Backflow Prevention Insp.	10,575	17,675	17,275	14,600	14,750	14,875	11,300	12,625	16,400	15,400	14,225	16,775	176,475
Water Main Extension	-	-	-	-	-	-	-	-	-	-	-	-	-
Rents From Water Property	-	-	-	-	-	-	-	-	-	-	-	-	-
Revenue From Cut Off Fees	375	-	1,725	150	525	225	600	600	375	300	75	150	5,100
Penalties (Forfeit Disc.)	9,765	7,833	7,508	9,295	8,772	8,877	10,887	9,150	10,584	10,744	9,281	10,649	113,343
Water Leak Insurance	88,776	88,686	88,539	88,720	94,999	95,066	95,112	95,208	95,351	95,426	89,792	89,596	1,105,272
System Development Fee	4,283	863	1,291	8,558	54,728	3,428	25,872	1,718	3,001	8,344	863	3,352	116,300
Sub Total	1,406,957	1,458,310	1,458,105	1,460,583	1,765,304	1,918,542	2,032,421	2,089,695	2,218,323	1,917,266	1,511,327	1,491,444	20,728,278
Utilities - Sewage													
Metered Sales/Residential	1,870,114	1,871,723	1,856,064	1,878,839	1,921,483	1,921,306	1,903,518	1,908,177	1,917,451	1,898,835	1,883,496	1,883,681	22,714,687
Metered Sales/Commercial	655,983	687,408	589,277	741,647	655,783	713,827	618,300	760,367	742,823	782,770	670,012	706,990	8,325,185
Metered Sales/Industrial	454,204	439,034	363,175	459,659	473,927	511,008	476,148	493,876	559,521	528,496	505,036	335,176	5,599,260
Metered Sales/Multi Family	267,814	272,266	267,406	288,279	289,157	284,205	279,457	278,745	284,542	278,950	272,871	274,182	3,337,874
Metered Sales/Institution	28,385	29,460	29,234	29,865	30,462	29,029	29,005	29,106	31,766	31,633	29,973	28,668	356,586
Sales to Public Authority	83,071	86,314	88,842	87,040	102,121	109,830	110,734	105,147	117,026	108,852	92,145	89,078	1,180,199
Wholesale Meter/New Carlisle	-	-	-	-	-	-	-	-	-	-	-	-	-
Penalties (Forfeit Disc.)	57,122	47,831	44,102	54,953	73,727	55,173	84,023	51,742	59,801	55,585	50,447	63,582	698,088
Dumping Fees	2,607	2,299	3,021	4,237	3,971	3,059	4,351	5,035	5,016	7,515	8,151	5,928	55,189
Laboratory Service Fees	1,950	-	3,900	1,950	1,950	1,950	920	3,900	-	-	1,950	7,890	26,360
Discharge Permit Fees	1,250	2,000	-	1,500	1,750	2,250	25,750	-	2,100	-	-	-	36,600
System Development Fee	11,996	2,080	4,141	19,599	63,910	6,202	135,530	3,111	8,263	19,083	1,050	206,119	481,082
Utility System Development Finance Charge	-	-	-	-	72,135	2,061	(74,196)	-	-	-	-	-	-
Utility Sewer Extension	-	-	-	-	-	67	33	33	33	33	33	33	267
Sewer Repair Insurance	49,291	49,203	49,122	49,229	49,512	49,401	49,255	49,294	49,386	49,476	49,361	49,306	591,837
Sewer Repair Deductible	10,793	10,608	13,896	8,515	10,020	9,459	9,713	9,469	9,613	10,761	10,043	12,070	124,962
Misc Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-
UAP Assistance Fee	84,036	84,097	84,192	84,368	84,710	84,696	84,679	84,745	84,560	84,591	84,644	84,609	1,013,927
UAP Credit (Contra)	(60,336)	(60,553)	(61,684)	(64,517)	(66,707)	(64,268)	(59,257)	(60,003)	(60,193)	(59,558)	(60,019)	(62,083)	(739,178)
RINS Credits	-	-	8,171	8,018	8,189	-	-	-	-	-	-	37,014	61,392
Disconnect Program Fee	-	-	-	-	-	-	-	-	-	885	-	-	885
Utility Unmetered Sewer Fee	24,062	22,987	23,806	23,743	29,373	24,152	24,429	24,652	24,344	24,530	25,730	24,648	296,456
Sub Total	3,542,340	3,546,757	3,366,665	3,676,923	3,805,473	3,743,407	3,702,392	3,747,396	3,836,051	3,822,438	3,624,924	3,746,891	44,161,658
Utilities - Other													
Storm Water Fees	92,626	105,123	101,294	101,450	102,161	102,589	102,282	102,676	102,634	102,669	101,764	101,822	1,219,090
Clean Air/ReLeaf (Leaf Pickup)	37,890	37,812	37,759	37,811	37,930	38,054	37,996	38,089	38,083	38,110	37,901	37,906	455,341
Sub Total	130,516	142,936	139,053	139,261	140,092	140,643	140,277	140,765	140,717	140,779	139,665	139,728	1,674,431

City of South Bend
Revenue by Type by Month

For the Year Ended December 31, 2024

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	1,395	3,403	10,793	18,562	18,549	15,260	20,178	20,376	16,239	17,636	21,992	7,689	172,072
Mulch/Compost Sales	30	323	4,620	16,345	18,284	5,330	1,299	2,094	1,107	4,053	3,415	755	57,655
Sub Total	1,425	3,726	15,413	34,907	36,834	20,590	21,477	22,470	17,346	21,689	25,407	8,445	229,727
Total Charges for Services	9,223,671	9,095,283	9,152,977	10,104,441	10,177,496	10,471,378	10,537,074	10,627,389	10,335,896	10,210,789	9,143,954	10,363,515	119,443,862
Fines, Forfeitures, & Fees													
General													
Ordinance Violation	-	-	-	-	-	-	-	-	-	-	-	-	-
Bad Checks Fines	-	-	-	12	-	-	-	12	-	12	24	-	60
Credit Reports	-	-	-	-	-	-	-	-	-	-	-	-	-
Court Fees	-	1,253	-	-	1,869	-	-	260	-	3,551	-	-	6,933
Plan Commission Application Fee	2,100	2,800	1,700	3,800	1,600	1,000	1,300	3,000	2,400	1,400	1,550	1,675	24,325
Zoning Appeals Application Fee	900	1,625	1,425	1,925	950	975	1,725	2,450	1,375	425	525	1,650	15,950
Zoning Admin Fees	1,050	1,270	2,170	1,670	950	1,330	1,500	2,320	2,270	1,500	1,080	2,660	19,770
Zoning Admin Fines	-	-	-	38	38	38	38	38	47,464	38	38	38	47,764
Tax Abatement Admin Fees	1,446	-	1,829	1,834	150	-	250	2,253	-	5,088	250	1,359	14,459
Test Filling Fees	200	500	450	850	550	600	450	150	450	600	550	350	5,700
Econ Dev-CDBG Loan Late Fees	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Collections	-	64	-	-	650	8,277	257	-	1,288	-	75	-	10,610
Sub Total	5,696	7,511	7,574	10,129	6,757	12,219	5,520	10,483	55,246	12,614	4,092	7,732	145,571
Code Enforcement													
Vacant Bldg Registration	-	-	-	300	-	-	-	-	300	-	-	-	600
Landlord Registration Fee	35	55	15	5	25	15	40	55	85	20	-	175	525
Rental Unit Safety Fees	10,250	5,750	9,250	16,750	79,250	25,750	9,000	99,450	20,500	8,563	3,000	14,750	302,263
Demolition & Boarding	2,162	1,976	1,728	1,562	2,160	730	699	20,660	181	401	433	1,677	34,370
Collections	-	278	-	-	-	2,913	-	-	-	-	-	176	3,367
Environmental Violations	7,643	10,486	5,490	7,261	7,361	7,330	17,526	15,629	15,143	7,627	17,303	15,324	134,124
Ordinance Violation	2,319	8,038	3,768	7,057	19,946	15,090	4,526	3,274	9,411	1,977	3,394	7,549	86,350
Animal Ordinance Violation	1,255	169	1,804	1,150	2,100	226	1,225	156	2,530	158	1,423	3,667	15,865
Forfeitures-Civil Penalties	-	-	-	-	-	1,225	-	4,000	-	-	-	4,000	9,225
Sub Total	23,665	26,751	22,056	34,086	110,842	53,281	33,016	143,224	48,149	18,746	25,553	47,319	586,688
Parking													
Street Parking Fines	6,480	7,100	5,060	5,050	7,460	5,730	8,860	6,494	7,550	9,110	7,780	7,555	84,229
Public Safety													
False Alarms Fine	8,267	10,508	1,089	1,909	1,494	1,629	5,008	5,027	8,732	4,948	4,640	7,546	60,796
Noise Ordinance	-	2,500	-	-	-	-	2,500	50	-	-	-	-	5,050
Curfew Violation	-	-	100	-	-	25	25	-	-	50	-	-	200
Chronic Problem Property	-	-	-	-	-	-	-	-	-	-	-	-	-
Impound Towing Fees	2,000	840	1,470	663	650	680	920	980	640	870	320	824	10,857
Sub Total	10,267	13,848	2,659	2,571	2,144	2,334	8,453	6,057	9,372	5,868	4,960	8,370	76,902
Total Fines, Forfeitures, & Fees	46,109	55,210	37,349	51,836	127,202	73,564	55,848	166,258	120,318	46,338	42,384	70,975	893,391

City of South Bend
Revenue by Type by Month

For the Year Ended December 31, 2024

Revenue Type	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total
Other Income													
Miscellaneous Revenue													
Miscellaneous Revenue	108,011	(9,877)	(1,015)	8,894	353,175	61,937	12,000	2,432,132	156,197	5,243	1,907	595,668	3,724,272
Sale of Scrap Metal	49	3,594	1,988	3,726	2,512	1,858	2,536	885	2,124	1,205	-	-	20,477
Bond Interest Rebate	-	-	-	-	-	-	-	-	-	41,671	-	31,948	73,619
Bosch Principal Income	-	-	-	-	-	-	-	-	-	-	-	-	-
Bosch Interest Income IDFA	-	-	-	-	-	-	-	-	-	-	-	-	-
Origination Fees	1,000	600	-	2,094	-	-	4,065	2,500	3,500	750	-	9,000	23,509
Loan Servicing Fees	1,820	14,464	3,515	8,736	13,330	1,423	9,798	13,090	6,342	7,519	-	6,528	86,566
Sub Total	110,881	8,781	4,488	23,450	369,017	65,218	28,399	2,448,607	168,162	56,387	1,907	643,144	3,928,442
Bank Account Interest	1,285,281	1,178,725	1,016,107	973,815	660,396	2,074,450	861,314	2,331,284	1,464,808	1,510,424	1,739,720	1,707,822	16,804,146
Rental of Property	10,895	13,701	6,028	14,066	7,503	17,256	-	14,430	21,828	20,805	5,000	17,056	148,569
Donations	2,334	1,496	1,771,797	9,363	698	6,612,554	2,966	102,397	3,197,165	6,902	1,959	1,764,566	13,474,196
3rd Party Revenue													
Cable TV Franchise Fees	-	132,654	-	-	128,420	-	-	121,079	-	-	40,000	74,640	496,793
Video Franchise Fees	-	-	-	22,959	20,629	-	-	19,594	-	-	2,961	-	66,143
Sub Total	-	132,654	-	22,959	149,049	-	-	140,673	-	-	42,961	74,640	562,936
Total Other Income	1,409,390	1,335,357	2,798,420	1,043,653	1,186,662	8,769,478	892,679	5,037,392	4,851,963	1,594,518	1,791,547	4,207,228	34,918,289

Reimbursements													
Miscellaneous Reimbursements	47,925	211,656	3,063	17,072	46,756	120,221	6,268	69,318	146,268	80,960	1,180	226,959	977,646
Insurance Claim	17,943	26,560	44,328	37,029	25,870	50,168	51,059	33,646	57,335	13,052	15,843	(177,416)	195,418
IT Services	66,934	441	972	452	442	350	-	-	-	-	-	-	69,590
Travel Reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-
Lamppost Program	-	-	-	2,750	3,300	1,295	-	-	-	-	-	-	7,345
Energy Rebates	-	-	-	-	-	-	-	-	-	-	-	-	-
Repair Reimbursement	120	75	1,041	75	165	75	75	75	225	-	75	150	2,151
Salary/Overtime Reimb	7,493	4,749	2,959	5,317	5,437	2,978	-	6,002	4,947	312,807	113,402	-	466,091
Diesel Tax Rebate	21,587	-	-	-	3,356	7,217	-	11,659	-	7,414	4,214	-	55,448
Pharmacy Rebates	75,516	72,250	74,738	134,395	72,446	158,032	72,446	72,311	72,784	79,373	73,189	73,527	1,031,006
Beck's Lake Reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-
EPA Professional Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Morris Advertising	-	-	-	-	-	-	-	-	-	750	750	-	1,500
Morris Advertising	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Reimbursements	237,519	315,733	127,100	197,090	157,772	340,336	129,847	193,010	281,558	494,356	208,654	123,220	2,806,194

Other Sources													
Interfund Transfers & Fixed Cost Allocations													
Interfund Transfers In	5,383,659	3,369,609	2,019,951	1,700,951	1,819,780	2,013,060	4,221,492	6,356,592	1,809,420	6,004,420	7,956,593	8,685,096	51,340,621
PILOT	3,024,351	12,258	12,258	12,258	12,258	12,258	3,024,351	12,258	12,258	12,258	(122,580)	-	6,024,186
Administration Cost Allocation	793,417	793,417	793,417	793,417	793,417	793,417	793,417	793,417	793,417	793,417	793,417	793,417	9,521,000
IT Cost Allocation	1,091,691	1,091,691	1,091,691	1,091,691	1,091,691	1,091,691	1,091,691	1,091,691	1,091,691	1,091,691	1,091,691	1,091,691	13,100,296
Liability Insurance Allocation	303,333	303,333	303,333	303,333	303,333	303,333	303,333	303,333	303,333	303,333	303,333	303,333	3,639,999
Payroll Cost Allocation	197,090	197,090	197,090	197,090	197,090	197,090	197,090	197,090	197,090	197,090	197,090	197,090	2,365,077
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	134,688	134,688	134,688	134,688	134,688	134,688	134,688	134,688	134,688	134,688	134,688	134,688	1,616,250
Sub Total	10,941,562	5,915,419	4,565,760	4,246,760	4,365,589	4,558,870	9,779,394	8,902,402	4,355,230	8,550,230	10,367,565	11,218,648	87,767,429

City of South Bend
Revenue by Type by Month

For the Year Ended December 31, 2024

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	-	-	-	-	-	-	-	248,722	-	-	-	-	248,722
Sale of Non-Capital Assets	-	-	-	-	-	-	-	37,746	-	-	-	-	37,746
Sale of Property	-	8,935	-	-	-	-	-	100	-	900	2,000	17,866	29,801
Other Damage Reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-
Vehicle Damage Reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-
Hydrant Damage Reimbursement	-	386	-	-	-	-	6,347	371	-	-	-	416	7,520
Sub Total	-	9,321	-	-	-	-	6,347	286,939	-	900	2,000	18,282	323,789
Issuance of Debt													
Capital Lease Proceeds	-	-	-	-	-	-	10,159,750	-	-	-	-	-	10,159,750
Bond Proceeds	-	-	-	(335,958)	(414,630)	55,498,381	24,448,523	-	-	-	(104,619)	991,303	80,083,000
Premium on Bonds	-	-	-	-	-	706,002	-	-	-	-	-	-	706,002
Sub Total	-	-	-	(335,958)	(414,630)	56,204,383	34,608,273	-	-	-	(104,619)	991,303	90,948,752
Refunds													
Refunds	1,151	3,269	300	778	-	7,451	1,542	1,326	1,511	-	-	695	18,022
Specific Stop Loss	-	-	-	-	-	-	-	-	-	-	-	-	-
Utility Receipts Tax Refund	-	-	-	-	-	-	-	-	-	-	-	-	-
Sub Total	1,151	3,269	300	778	-	7,451	1,542	1,326	1,511	-	-	695	18,022
Other													
Sale of Property Held for Resale	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund Loan - Principal Income	-	71,390	-	-	-	-	-	54,739	-	-	-	-	126,129
Interfund Loan - Interest Income	-	6,679	-	-	-	-	-	5,707	-	-	-	-	12,386
Other Loan - Principal Income	122	231,051	(129,648)	(50,949)	49,559	(61,211)	(197,732)	118,128	39,573	116,155	1,216,305	(101,001)	1,230,353
Other Loan - Interest Income	42,326	41,054	37,967	35,590	41,586	38,551	41,831	44,715	44,064	53,320	39,807	36,694	497,503
Sub Total	42,448	350,173	(91,681)	(15,359)	91,144	(22,661)	(155,901)	223,288	83,637	169,475	1,256,112	(64,307)	1,866,370
Total Other Sources	10,985,161	6,278,182	4,474,380	3,896,221	4,042,104	60,748,043	44,239,655	9,413,956	4,440,378	8,720,605	11,521,058	12,164,621	180,924,362
Revenue Total	26,730,426	22,965,379	21,632,481	21,332,980	30,330,444	153,862,952	61,716,643	31,473,714	30,310,932	28,717,317	28,219,485	86,773,921	544,066,674

City of South Bend
2024 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	55,895,188	14,471,413	3,893,554	49,885	280,315	5,738,387	10,608	11,206,787	2,176,000	1,982,977	3,352,743	2,205,727	6,599,186	107,862,770
	Special Revenue Funds							-							
102	Rainy Day	-	-	-	-	-	-	-	-	-	-	460,870	-	-	460,870
201	Parks & Recreation	13,118,405	-	827,072	-	915	3,506,474	-	-	68,750	-	463,113	125,725	6,000,000	24,110,453
202	Motor Vehicle Highway	-	-	3,196,691	-	2,250	103,179	-	167,318	2,670,000	-	147,816	182,582	7,400,000	13,869,835
209	Studebaker-Oliver Revitalizing Grants	-	-	-	-	-	-	-	-	-	-	26,294	-	-	26,294
210	Economic Development State Grants	-	-	-	67,698	-	-	-	-	-	-	-	-	-	67,698
211	Dept of Community Investment Operating	-	-	-	-	-	407,740	122,280	-	-	-	365	39,424	3,872,000	4,441,809
212	Dept of Community Investment Grants	-	-	-	1,903,440	-	-	-	-	-	-	-	85,985	-	1,989,425
216	Police State Seizures	-	-	38,123	-	-	-	-	-	-	-	11,348	-	-	49,471
217	Gift, Donation, Bequest	-	-	-	-	-	-	-	-	-	3,561,983	186,739	-	-	3,748,722
218	Police Curfew Violations	-	-	-	-	-	-	-	-	-	-	-	-	-	-
219	Unsafe Building	-	-	-	-	-	-	94,394	-	-	-	37,818	-	-	132,212
220	Law Enforcement Continuing Education	-	-	-	553,924	-	111,828	83,835	-	-	-	26,498	22,432	-	798,517
221	Rental Units Regulation	-	-	-	-	-	-	302,788	-	-	-	10,924	-	-	313,712
227	Loss Recovery	-	-	-	991,612	-	-	-	-	-	-	108,013	-	-	1,099,626
230	Code Enforcement Fund	-	-	-	-	21,615	45,391	189,507	-	300,000	-	5,887	9,492	4,452,200	5,024,091
249	Local Income Tax - Public Safety	-	13,856,678	-	-	-	-	-	-	-	-	307,287	-	-	14,163,965
251	Local Road & Street	-	-	2,063,246	333,546	-	-	-	-	-	-	41,630	-	-	2,438,422
257	LOIT Special Distribution	-	-	-	-	-	-	-	-	-	-	2,573	-	-	2,573
258	Human Rights Federal Grants	-	-	-	380,140	-	-	-	-	-	-	6,723	-	-	386,863
263	American Rescue Plan	-	-	-	-	-	-	-	-	-	-	187,279	-	-	187,279
264	COVID-19 Response	-	-	-	197,789	-	-	-	-	-	-	-	-	-	197,789
265	Local Road & Bridge Grant	-	-	-	1,111,750	-	-	-	-	-	-	27,984	-	-	1,139,734
266	MVH Restricted Fund	-	-	3,196,691	-	-	-	-	-	-	-	44,973	-	-	3,241,664
273	Morris PAC / Palais Royale Marketing	-	-	-	-	-	-	-	-	-	-	-	-	-	-
274	Morris PAC Self-Promotion	-	-	-	-	-	-	-	-	-	-	-	-	-	-
280	Police Block Grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-
289	Haz-Mat	-	-	-	-	-	24,983	-	-	-	-	1,478	-	-	26,461
291	Indiana River Rescue	-	-	-	-	-	137,522	-	-	-	-	20,875	-	-	158,396
294	Regional Police Academy	-	-	-	-	-	-	-	-	-	-	-	-	-	-
295	COPS MORE Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-
299	Police Federal Drug Enforcement	-	-	89,867	-	-	-	-	-	-	-	2,951	-	-	92,818
404	Local Income Tax - Certified Shares	-	-	-	-	-	-	-	-	-	-	50,894	4,289	-	55,183
408	Local Income Tax - Economic Development	-	19,485,677	-	0	-	-	-	-	-	-	1,248,961	393,911	-	21,128,549
410	Urban Development Action Grant	-	-	-	-	-	-	-	-	-	-	2,800	-	-	2,800
655	Project ReLeaf	-	-	-	-	-	455,341	-	-	-	-	21,275	-	-	476,616
705	Police K-9 Unit	-	-	-	-	-	-	-	-	-	-	-	-	-	-
730	City Cemetery	-	-	-	-	-	-	-	-	-	-	1,277	-	-	1,277
731	Bowman Cemetery	-	-	-	-	-	-	-	-	-	-	20,081	-	-	20,081
754	Industrial Revolving Fund	-	-	-	-	-	-	-	-	-	-	178,664	1,770,916	-	1,949,580
	Total Special Revenue Funds	13,118,405	33,342,355	9,411,688	5,539,899	24,780	4,792,457	792,803	167,318	3,038,750	3,561,983	3,653,390	2,634,755	21,724,200	101,802,783
	Debt Service Funds														
312	2017 Parks Bond Debt Service	1,133,782	-	58,349	-	-	-	-	-	-	-	2,341	-	-	1,194,473
350	2018 Fire Station #9 Bond Debt Service	-	-	-	-	-	-	-	-	-	-	-	-	341,332	341,332
672	Century Center Energy Conservation Debt Svc	-	-	221,437	-	-	-	-	-	-	-	5,377	73,619	212,073	512,506
752	South Bend Redevelopment Authority	-	-	-	-	-	-	-	-	-	-	17,969	-	9,388,500	9,406,469
755	South Bend Building Corporation	-	-	-	-	-	-	-	-	-	-	2,641	-	1,440,000	1,442,641
756	2015 Smart Streets Bond Debt Service	-	-	-	-	-	-	-	-	-	-	91	-	1,712,500	1,712,591
757	2015 Parks Bond Debt Service	-	-	-	-	-	-	-	-	-	-	5,695	-	398,819	404,514
760	2017 Eddy Street Commons Bond Debt Service	-	-	-	-	-	-	-	-	-	-	188	-	1,941,375	1,941,563

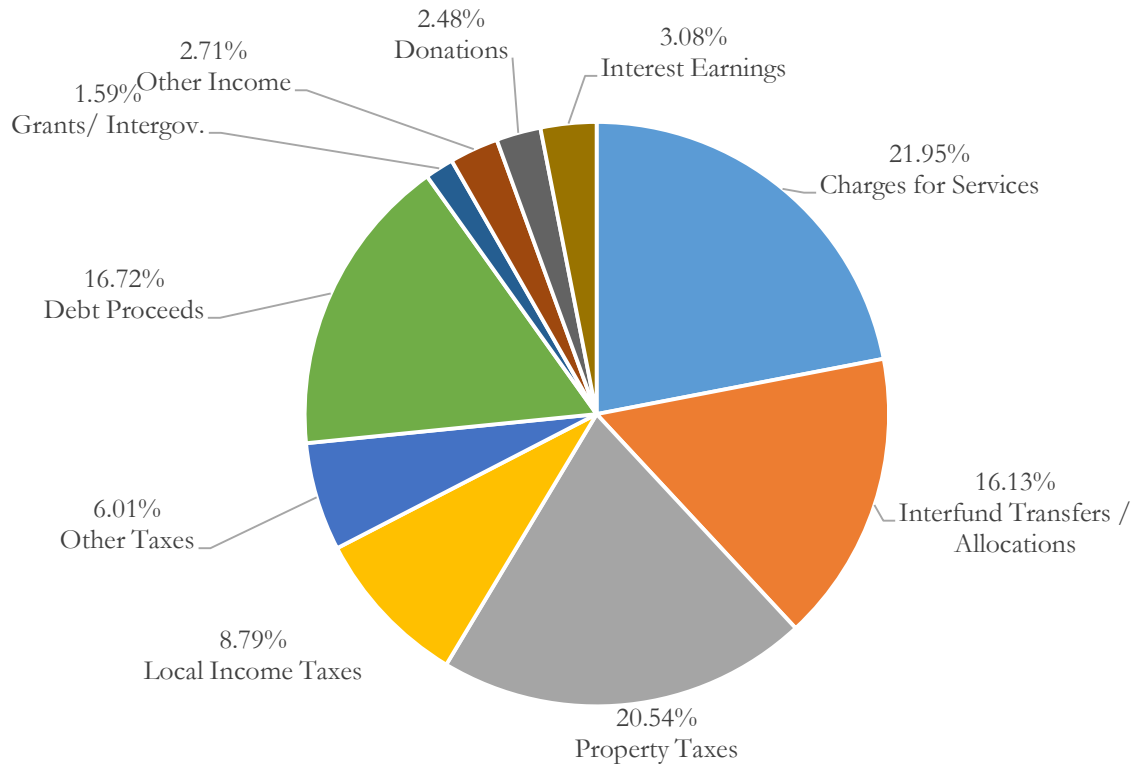
City of South Bend
2024 Revenue by Type by Fund

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
	Total Debt Service Funds	1,133,782	-	279,786	-	-	-	-	-	-	-	34,303	73,619	15,434,599	16,956,089
	Capital Funds														
287	Fire Department Capital	-	-	-	-	-	2,071,884	-	-	2,745,000	-	49,098	32,394	-	4,898,376
401	Coveleski Stadium Capital	-	-	-	-	-	23,212	-	-	-	-	24	-	19,000	42,236
406	Cumulative Capital Development	664,179	-	41,911	-	-	-	-	-	-	-	7,224	-	-	713,315
407	Cumulative Capital Improvement	-	-	167,350	-	-	-	-	-	-	-	10,797	-	-	178,147
412	Major Moves Construction	-	-	-	9,705	-	-	-	-	-	-	60,055	138,514	-	208,274
413	Professional Sports Convention Development Area	-	-	6,363,342	-	-	-	-	-	-	-	125,958	-	-	6,489,300
416	Morris Performing Arts Center Capital	-	-	-	1,500,000	-	-	-	-	-	6,200,000	258	-	-	7,700,258
450	Palais Royale Historic Preservation	-	-	-	-	-	18,482	-	-	-	-	5,587	-	-	24,069
451	2018 Fire Station #9 Bond Capital	-	-	-	-	-	-	-	-	-	-	13,352	-	-	13,352
453	2018 Zoo Bond Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-
455	2021 Infrastructure Bond Capital	-	-	-	-	-	-	-	-	-	-	27,842	-	-	27,842
471	2017 Parks Bond Capital	-	-	-	-	-	-	-	-	-	-	41,824	-	-	41,824
750	Equipment/Vehicle Leasing	-	-	-	-	-	-	-	-	-	-	-	-	-	-
759	2017 Eddy Street Commons Bond Capital	-	-	-	-	-	-	-	-	-	-	1	-	-	1
	Total Capital Funds	664,179	-	6,572,603	1,509,705	-	2,113,579	-	-	2,745,000	6,200,000	342,020	170,908	19,000	20,336,994
	Enterprise Funds														
600	Consolidated Building Fund	-	-	-	-	3,855,863	-	16,310	-	-	-	116,879	9,196	-	3,998,248
601	Parking Garages	-	-	-	-	-	220,745	73,669	-	-	-	18,667	-	-	313,081
602	Morris Performing Arts Center Operations	-	-	-	-	-	860,486	-	-	-	12,258	16,595	168,367	-	1,057,707
610	Solid Waste Operations	-	-	-	-	-	8,183,773	-	-	-	-	25,610	3,739	-	8,213,121
611	Solid Waste Capital	-	-	-	-	-	-	-	-	2,200,000	-	42,274	-	933,000	3,175,274
620	Water Works Operations	-	-	-	-	-	20,611,978	-	1,652,888	-	-	396,484	22,997	-	22,684,348
622	Water Works Capital	-	-	-	-	-	116,300	-	-	10,743,000	-	498,140	9,200	-	11,366,639
624	Water Works Customer Deposit	-	-	-	-	-	-	-	-	-	-	54,661	-	-	54,661
625	Water Works Sinking (Debt Service)	-	-	-	-	-	-	-	-	-	-	99,807	-	64,246	164,053
626	Water Works Bond Reserve	-	-	-	-	-	-	-	-	-	-	60,326	-	74,823	135,149
629	Water Works Operations & Maintenance Reserve	-	-	-	-	-	-	-	-	-	-	123,169	-	-	123,169
640	Sewer Repair Insurance	-	-	-	-	-	716,799	-	-	-	-	66,591	-	-	783,390
641	Sewage Works Operations	-	-	-	-	-	43,131,227	-	403,429	-	-	1,062,197	144,263	-	44,741,115
642	Sewage Works Capital	-	-	-	-	-	543,359	-	-	-	-	468,545	4,692	-	1,016,596
643	Sewage Works Operations & Maintenance Reserve	-	-	-	-	-	-	-	-	-	-	233,504	-	-	233,504
649	Sewage Sinking (Debt Service)	-	-	-	-	-	-	-	-	-	-	238,095	-	2,803,411	3,041,506
653	Sewage Debt Service Reserve	-	-	-	-	-	-	-	-	-	-	231,652	-	409,201	640,853
654	Sewage Works Customer Deposit	-	-	-	-	-	-	-	-	-	-	57,810	-	-	57,810
667	Storm Sewer Fund	-	-	-	-	-	1,219,090	-	-	-	-	73,405	-	-	1,292,496
670	Century Center Operations	-	-	1,275,000	-	-	3,183,581	-	71,905	-	-	12,050	7,441	-	4,549,977
671	Century Center Capital	-	-	133,000	-	-	-	-	-	-	-	41,706	-	-	174,706
	Total Enterprise Funds	-	-	1,408,000	-	3,855,863	78,787,338	89,980	2,128,222	12,943,000	12,258	3,938,168	369,895	4,284,681	107,817,405
	Internal Service Funds														
222	Central Services	-	-	-	-	2,346	10,059,761	-	160,000	-	-	-	110,664	1,500,000	11,832,771
224	Central Services Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-
226	Liability Insurance	-	-	-	-	-	-	-	3,639,999	-	-	268,908	85,678	-	3,994,584
278	Police Take Home Vehicle	-	-	-	-	-	72,260	-	-	-	-	35,245	-	-	107,505
279	IT / Innovation / 311 Call Center	-	-	-	-	-	-	-	13,100,296	-	19,000	219,189	118,344	-	13,456,829
711	Self-Funded Employee Benefits	-	-	-	-	-	17,565,025	-	-	-	-	398,292	1,031,006	-	18,994,322
713	Unemployment Compensation	-	-	-	-	-	8,566	-	-	-	-	731	-	23,000	32,298
714	Parental Leave Fund	-	-	-	-	-	299,279	-	-	-	-	30,026	-	-	329,305

2024 Revenue by Type by Fund

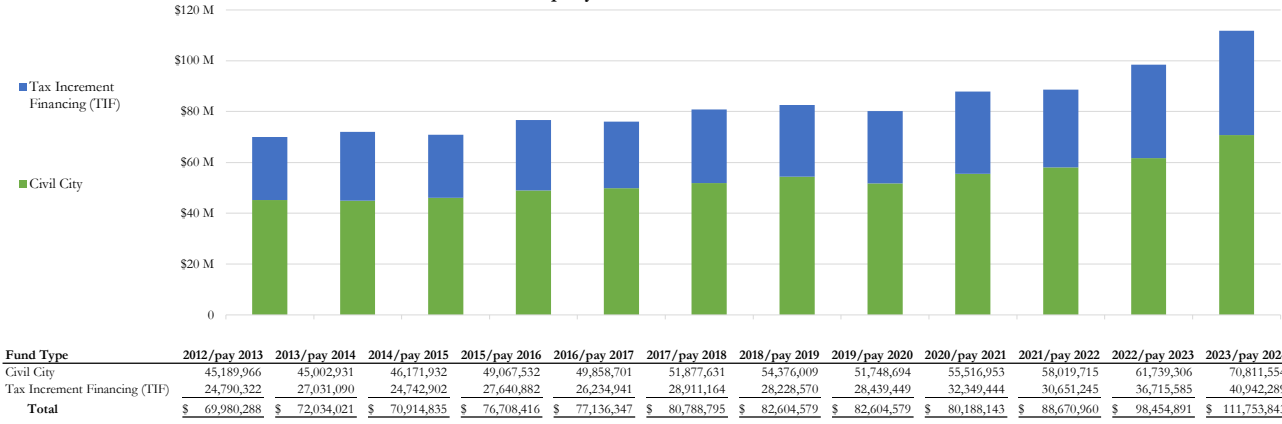
Fund No.	Fund Name	Property Taxes	Local Income Taxes	Other Taxes	Grants / Intergov.	Licenses & Permits	Charges for Services	Fines, Forfeitures & Fees	Interfund Allocations	Debt Proceeds	Donations	Interest Earnings	Other Income	Interfund Transfers In	Total
	Total Internal Service Funds	-	-	-	-	2,346	28,004,892	-	16,900,295	-	19,000	952,391	1,345,691	1,523,000	48,747,614
	Fiduciary Funds														
701	Fire Pension	-	-	3,920,895	-	-	-	-	-	-	-	13,928	(44)	-	3,934,778
702	Police Pension	-	-	6,063,837	-	-	-	-	-	-	-	20,525	-	-	6,084,363
	Total Fiduciary Funds	-	-	9,984,732	-	-	-	-	-	-	-	34,454	(44)	-	10,019,141
	Total City Funds	70,811,554	47,813,768	31,550,362	7,099,488	4,163,304	119,436,652	893,391	30,402,622	20,902,750	11,776,219	12,307,469	6,800,551	49,584,666	413,542,796
Redevelopment Commission Controlled Funds															
	Tax Increment Financing Funds														
324	TIF - River West Development Area	20,520,362	-	385,000	1,534,401	-	7,210	-	-	-	100,000	1,062,628	357,110	6,741,141	30,707,852
422	TIF - West Washington	610,117	-	-	-	-	-	-	-	-	-	61,654	-	-	671,771
429	TIF - River East Development Area (NE Dev)	8,221,833	-	-	-	-	-	-	-	-	-	680,566	2,406,481	-	11,308,880
430	TIF - Southside Development Area #1	3,445,271	-	-	-	-	-	-	-	-	-	381,990	-	-	3,827,261
435	TIF - Douglas Road	346,093	-	-	-	-	-	-	-	-	-	30,035	-	-	376,129
436	TIF - River East Residential Area (NE Res)	7,798,613	-	-	-	-	-	-	-	-	-	327,534	-	-	8,126,147
	Total Tax Increment Financing Funds	40,942,289	-	385,000	1,534,401	-	7,210	-	-	-	100,000	2,544,408	2,763,591	6,741,141	55,018,040
	Redevelopment Funds														
433	Redevelopment General	-	21	750,388	-	-	-	-	-	-	1,597,977	141,217	-	-	2,489,603
439	Certified Technology Park	-	-	-	-	-	-	-	-	-	-	471	-	-	471
452	2018 TIF Park Bond Capital	-	-	-	-	-	-	-	-	-	-	43,300	-	-	43,300
454	Airport Urban Enterprise Zone	-	-	-	-	-	-	-	-	-	-	17,336	-	-	17,336
456	2023 South Bend RDA Lease Rental Revenue Bonds	-	-	-	-	-	-	-	-	-	-	908,612	120,181	-	1,028,793
457	South Bend RDA Lease Rental Revenue Bonds of 20	-	-	-	-	-	-	-	-	24,480,000	-	31,843	-	-	24,511,843
458	2024 RDA Bond Proceeds (Four Winds)	-	-	-	-	-	-	-	-	45,566,002	-	648,774	-	-	46,214,776
	Total Redevelopment Funds	-	21	750,388	-	-	-	-	-	70,046,002	1,597,977	1,791,552	120,181	-	74,306,121
	Debt Service Funds														
315	Airport 2003 Debt Reserve	-	-	-	-	-	-	-	-	-	-	43,769	-	-	43,769
328	SBCDA 2003 Debt Reserve	-	-	-	-	-	-	-	-	-	-	73,175	-	-	73,175
351	2018 TIF Park Bond Debt Service	-	-	-	-	-	-	-	-	-	-	43,753	-	-	43,753
352	2019 South Shore Double Tracking Debt Service	-	-	-	-	-	-	-	-	-	-	3	-	1,039,000	1,039,003
353	2020 TIF Library Bond Debt Service Reserve	-	-	-	-	-	-	-	-	-	-	16	-	-	16
	Total Debt Service Funds	-	-	-	-	-	-	-	-	-	-	160,716	-	1,039,000	1,199,716
	Total Redevelopment Commission Funds	40,942,289	21	1,135,388	1,534,401	-	7,210	-	-	70,046,002	1,697,977	4,496,676	2,883,772	7,780,141	130,523,877
	Grand Total	111,753,843	47,813,789	32,685,750	8,633,889	4,163,304	119,443,862	893,391	30,402,622	90,948,752	13,474,196	16,804,146	9,684,323	57,364,807	544,066,674

City of South Bend
2024 Revenue Summary
Revenue by Type



Revenue Type	2024 Actual Revenue	Percent of Total
Charges for Services	\$ 119,443,862	21.95%
Interfund Transfers / Allocations	87,767,429	16.13%
Property Taxes	111,753,843	20.54%
Local Income Taxes	47,813,789	8.79%
Other Taxes	32,685,750	6.01%
Debt Proceeds	90,948,752	16.72%
Grants/ Intergov.	8,633,889	1.59%
Other Income	14,741,017	2.71%
Donations	13,474,196	2.48%
Interest Earnings	16,804,146	3.08%
Total	\$ 544,066,674	100.00%

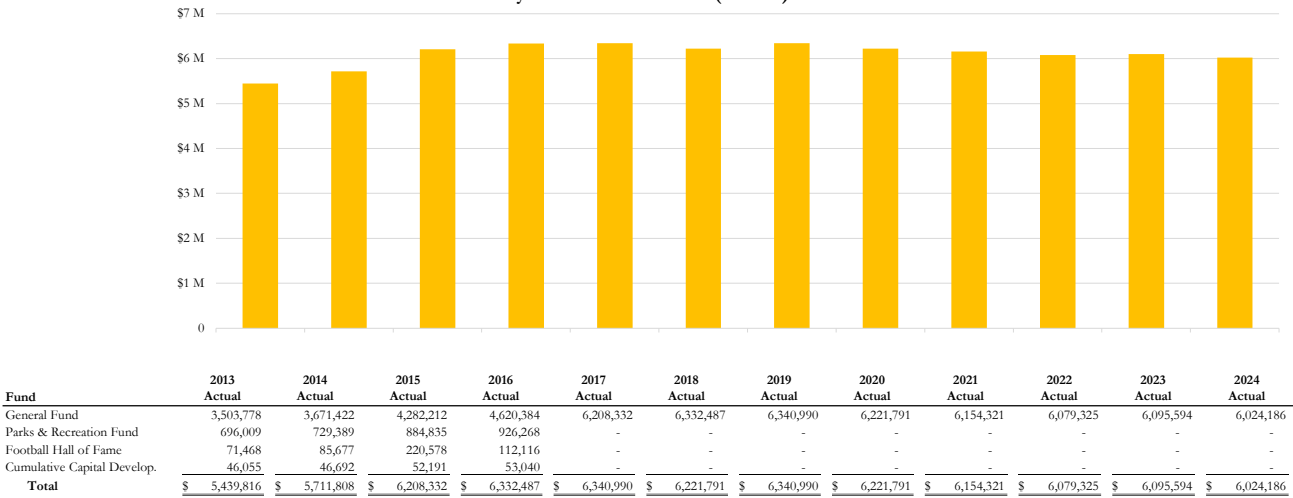
Property Tax Collections



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.

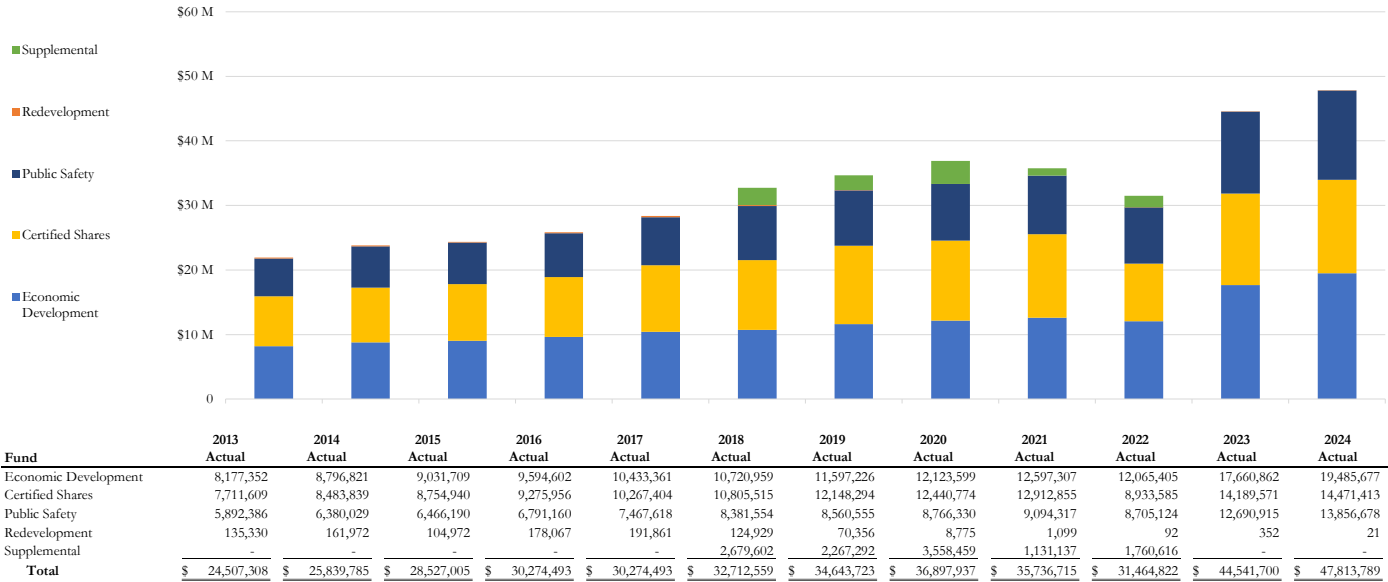
Payment in Lieu of Taxes (PILOT)



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



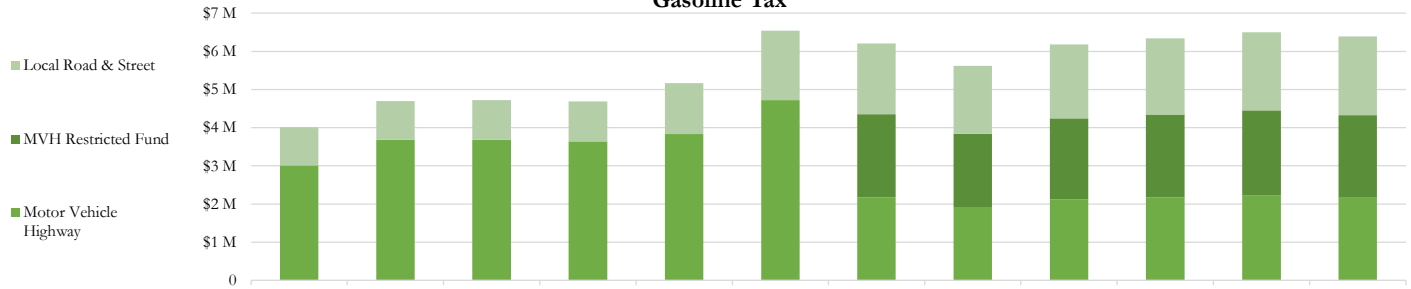
Local income taxes are based on employee wages earned in St. Joseph County multiplied by the tax rate and then allocated to the local governmental units in the county based on several factors including property tax levy amounts. St. Joseph County has adopted three local income taxes (LIT) that result 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

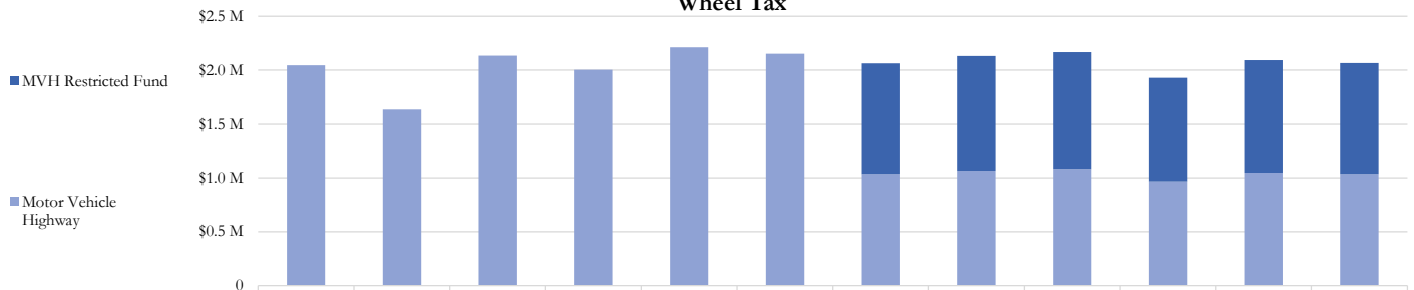


Distributions of gas tax revenue are made monthly by the Indiana Department of Revenue to the Local Road & Street Fund and the Motor Vehicle Highway (MVH) funds for use in construction and maintenance of streets and highways. Distributions are based on a complex formula developed by the State which takes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

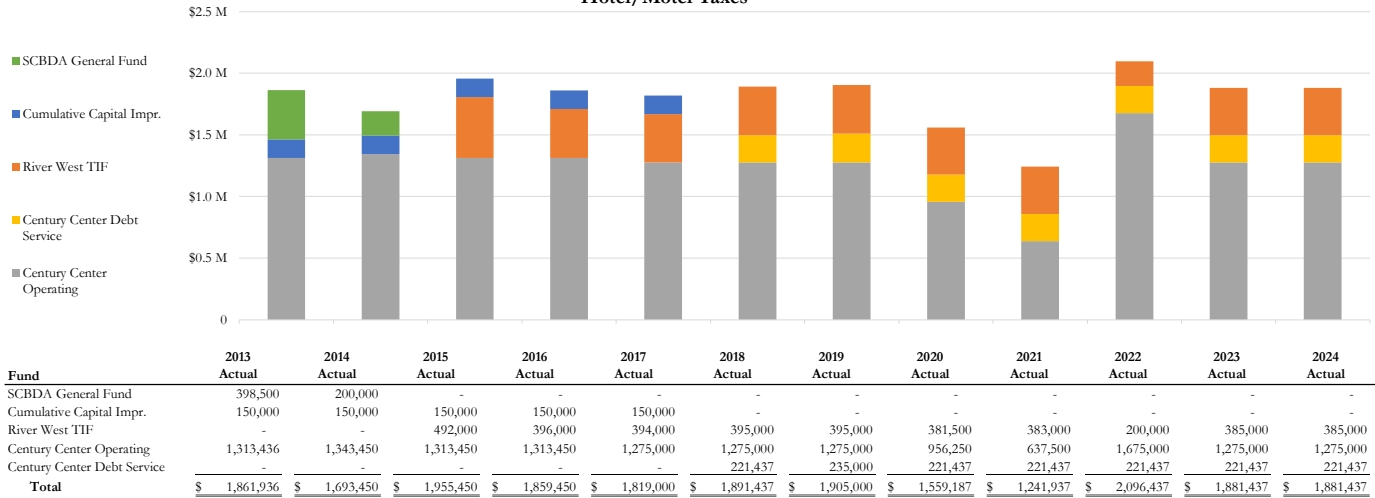
Wheel Tax



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.

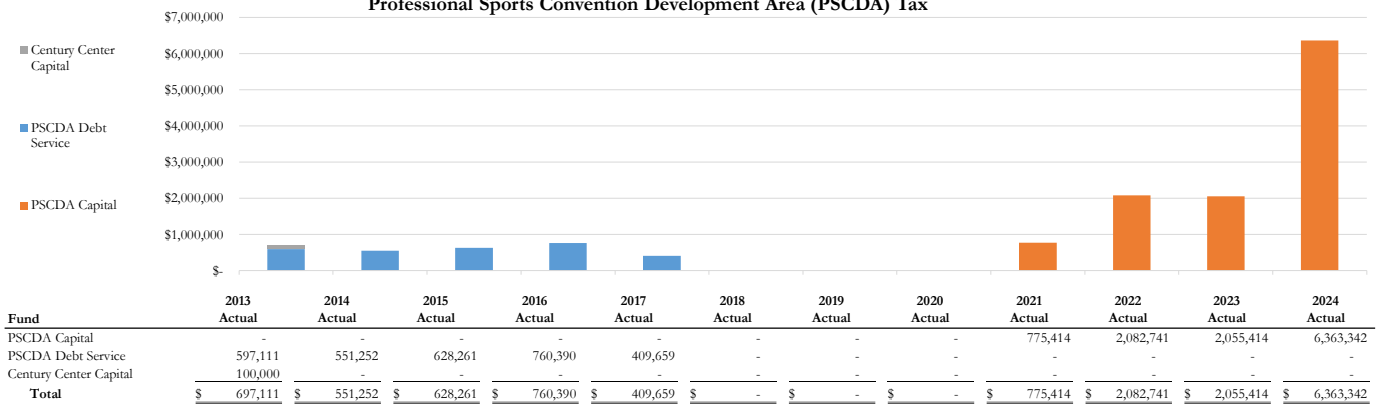
Hotel/Motel Taxes



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

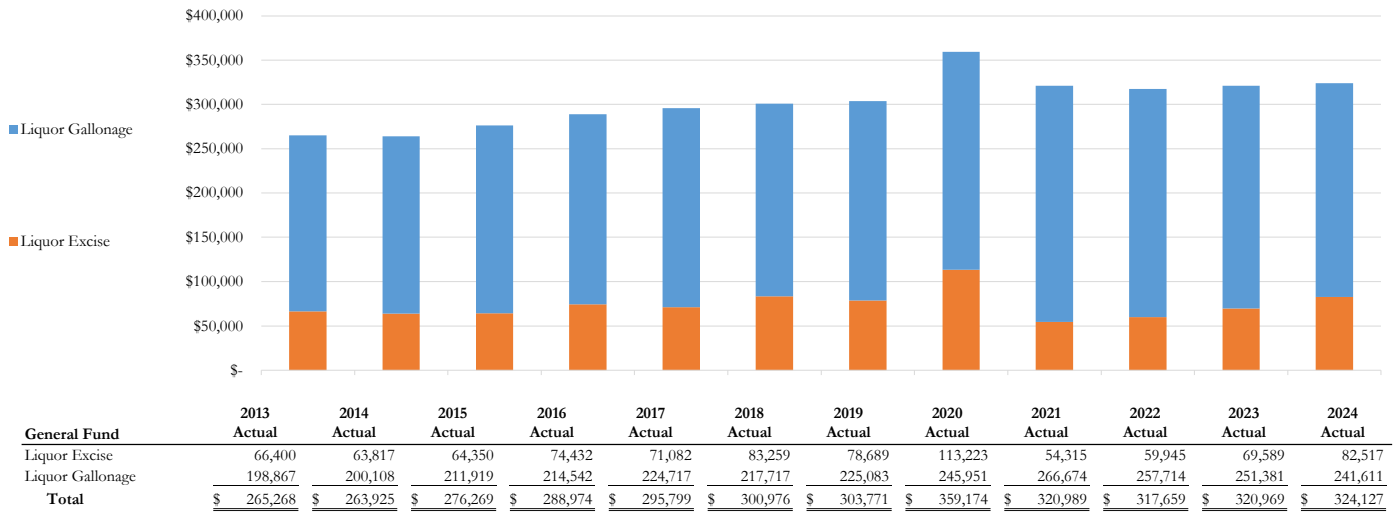


The Indiana Department of Revenue collects a portion of state sales tax and income taxes (covered taxes) generated in the professional sports convention development area (PSCDA). The taxes are remitted on a monthly basis to St. Joseph County which remits it to the City of South Bend. The maximum amount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

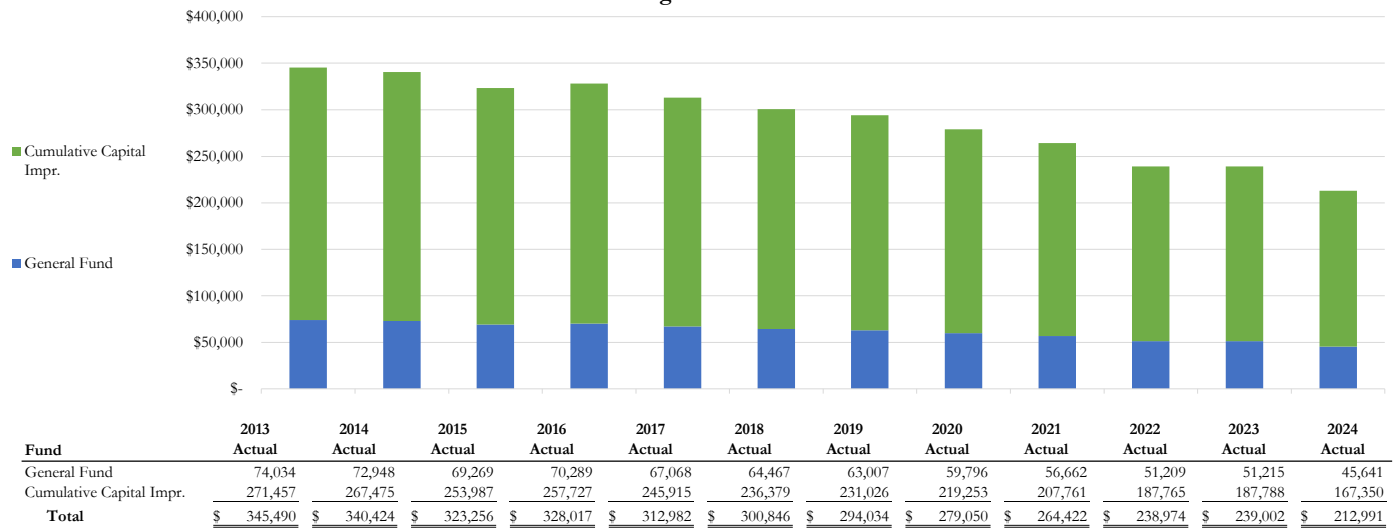
The PSCDA tax revenue shall be used for capital improvements or financing of capital improvements for any facility that is owned by the City and is used as one of the following: a professional sports franchise for practice or competitive sporting events, a facility used principally for convention or 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



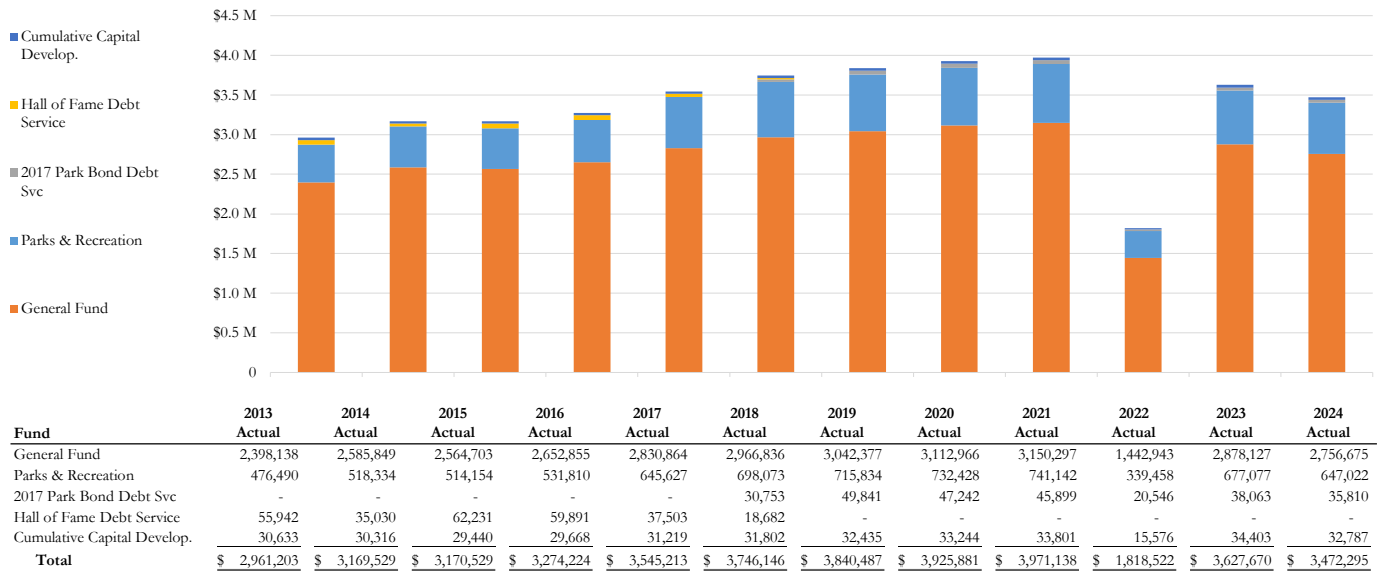
Liquor Excise tax and Liquor Gallonage tax are distributed biannually by the State of Indiana and receipted into the General Fund #101.

Cigarette Tax



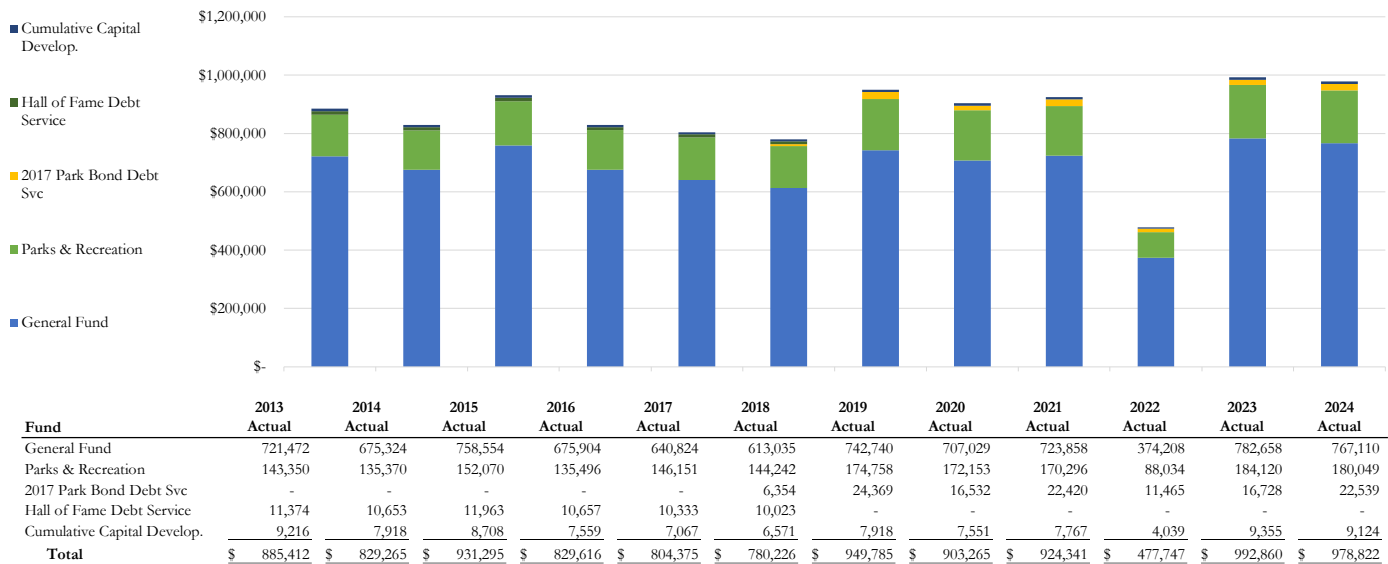
Cigarette tax is distributed biannually by the State of Indiana and receipted into the General Fund #101 and the Cumulative Capital Improvement Fund #407.

Vehicle/Aircraft Excise Tax



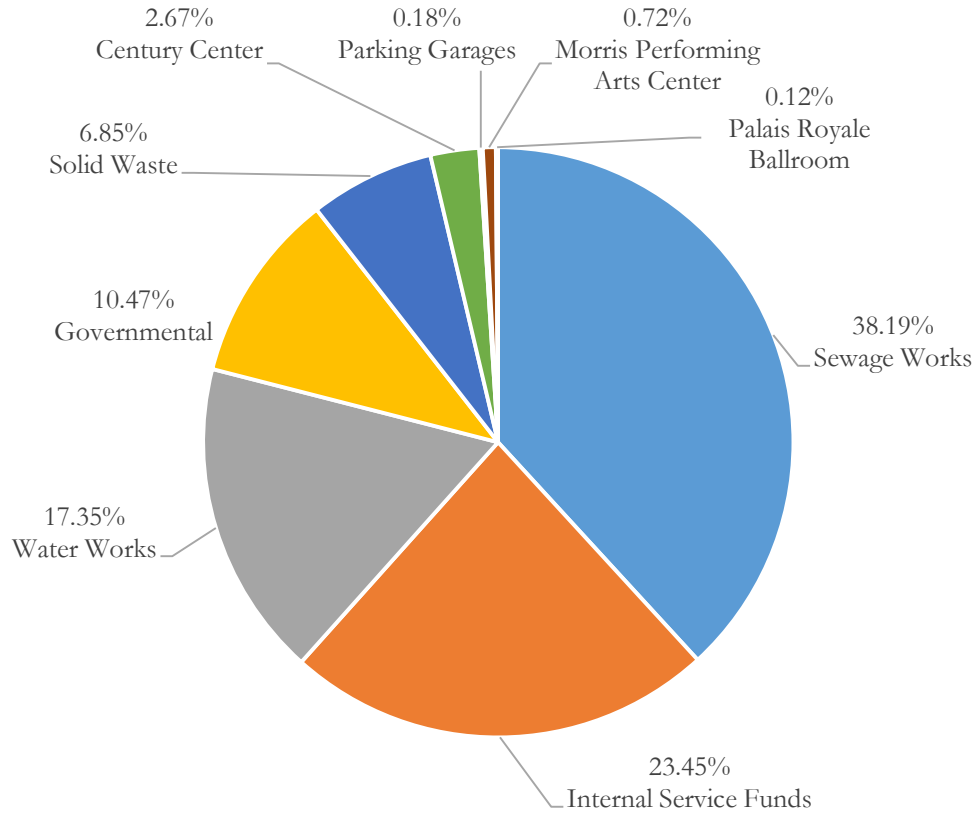
The Vehicle/Aircraft Excise tax is distributed in June and December by St. Joseph County and receipted into the General Fund #101, Parks & Recreation Fund #201, 2017 Parks Bond Debt Service Fund #312, and the Cumulative Capital Development Fund #406.

Commercial Vehicle Excise Tax



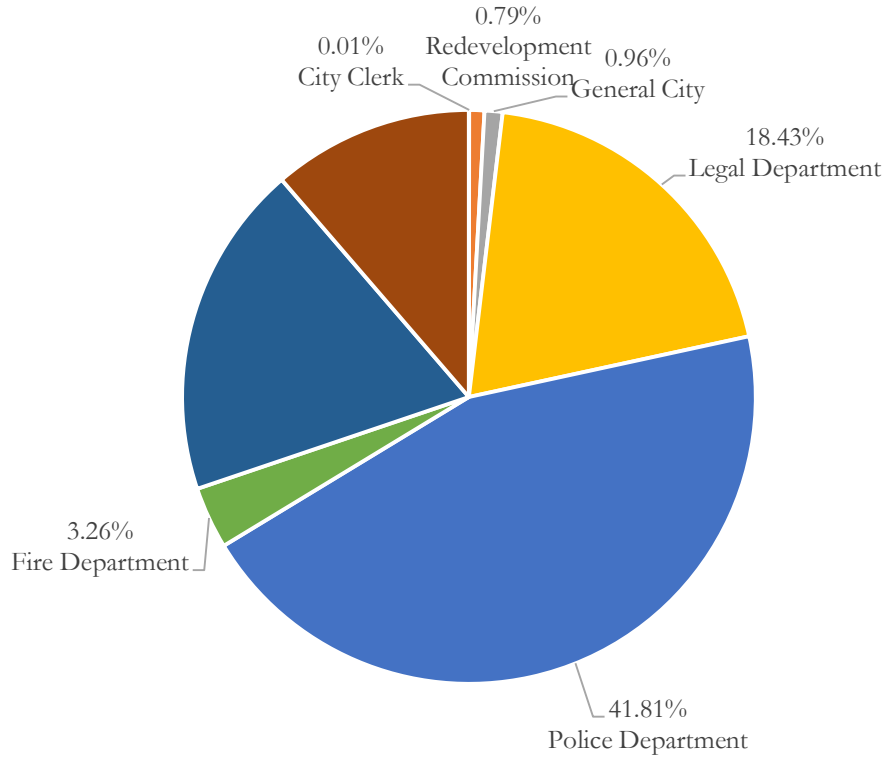
The Commercial Vehicle Excise tax is distributed in June and December by St. Joseph County and receipted into the General Fund #101, Parks & Recreation Fund #201, 2017 Parks Bond Debt Service Fund #312, and the Cumulative Capital Development Fund #406.

City of South Bend
2024 Revenue Summary
Charges for Services



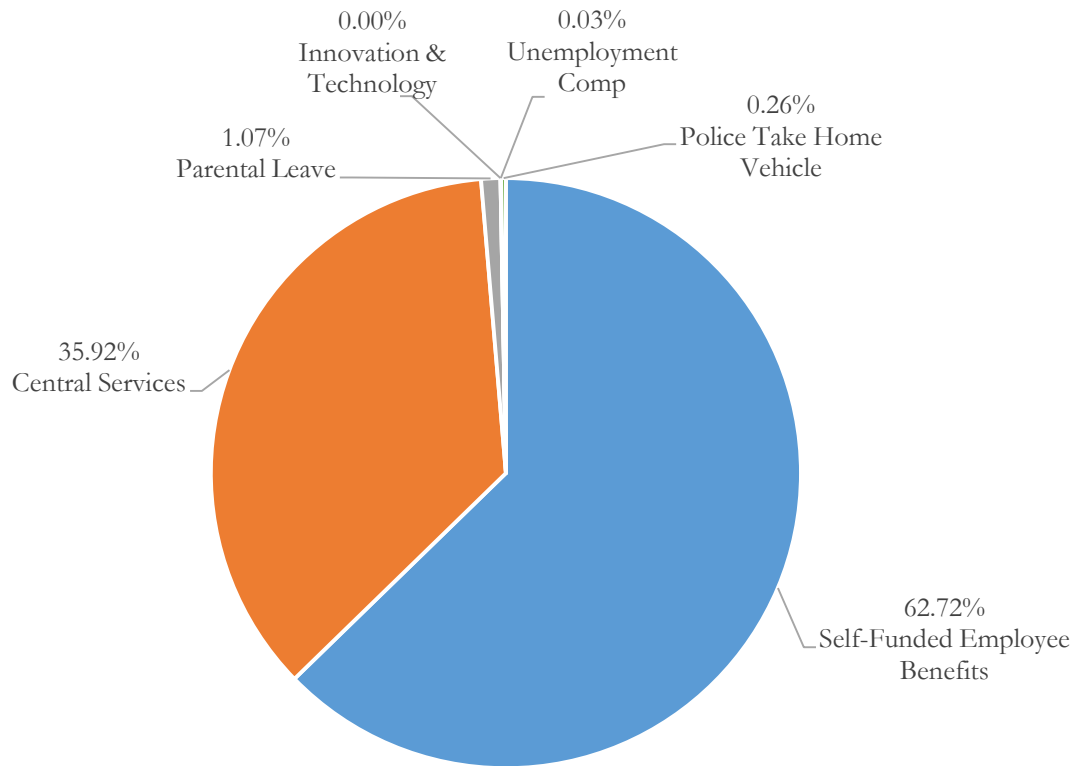
Revenue Type	2024 Actual Revenue	Percent of Total
Sewage Works	\$ 45,610,475	38.19%
Internal Service Funds	28,004,892	23.45%
Water Works	20,728,278	17.35%
Governmental	12,504,168	10.47%
Solid Waste	8,183,773	6.85%
Century Center	3,183,581	2.67%
Parking Garages	220,745	0.18%
Morris Performing Arts Center	860,486	0.72%
Palais Royale Ballroom	147,465	0.12%
Total	\$ 119,443,862	100.00%

City of South Bend
2024 Revenue Summary
Charges for Services - Governmental



Revenue Type	2024 Actual Revenue	Percent of Total
City Clerk	1,200	0.01%
Redevelopment Commission	7,210	0.06%
General City	1,350	0.01%
Legal Department	99,329	0.79%
Police Department	119,728	0.96%
Fire Department	2,304,604	18.43%
Emergency Medical Service	5,228,250	41.81%
Community Investment	407,740	3.26%
Golf Courses	2,205,678	17.64%
Parks & Recreation	1,324,009	10.59%
Animal Resource Center	-	0.00%
Diversity & Inclusion	-	0.00%
Human Rights	-	0.00%
Engineering	201,160	1.61%
Streets & Sewers	558,520	4.47%
Neighborhoods	45,391	0.36%
Total	\$ 12,504,168	100.00%

City of South Bend
2024 Revenue Summary
Charges for Services - Internal Service Funds



Revenue Type	2024 Actual Revenue	Percent of Total
Self-Funded Employee Benefits	\$ 17,565,025	62.72%
Central Services	10,059,761	35.92%
Parental Leave	299,279	1.07%
Innovation & Technology	-	0.00%
Unemployment Comp	8,566	0.03%
Police Take Home Vehicle	72,260	0.26%
Total	\$ 28,004,892	100.00%

City of South Bend, Indiana
Licensing & Fee Revenue
Historical Summary 2008-2024

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	2024 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	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	4,409
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	3,575
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	15,745
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	100
Food Vending Machines (per location)	-	-	-	-	-	-	-	5,100	5,584	5,780	4,916	6,024	5,332	3,380	480	2,175	1,895
Food Vending Vehicle (per vehicle)	103	943	1,282	835	647	707	717	647	712	433	222	135	154	218	65	200	135
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	1,957
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	10,792
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	3,340
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	2,395
Mobile Food Truck	-	-	-	-	-	-	-	-	2,120	3,655	3,993	4,233	4,570	4,833	6,300	6,940	11,560
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	665
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	665
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	105
Precious Metal Dealer	648	650	686	330	1,183	973	1,048	568	568	568	568	475	480	480	375	408	400
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	1,198
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	45,109
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	6,975
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	2,070
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	2,263
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	1,650
Tattoo & Piercing Artists	-	-	-	-	-	520	495	468	480	965	763	770	1,123	963	1,625	1,593	1,955
Tattoo & Piercing Establishments	-	-	-	-	-	255	155	155	155	410	310	310	565	695	1,000	1,005	1,030
Taxicab - Companies	250	250	300	350	800	1,100	800	800	700	490	200	200	205	200	200	200	205
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	296
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	856
Transient Merchant	625	910	1,180	905	1,325	1,310	750	895	625	755	895	750	615	475	675	335	475
Vehicle Removal Service	780	663	1,055	730	923	663	923	935	990	780	533	390	395	390	375	390	593
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	\$ 123,928

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

City of South Bend, Indiana
Licensing & Fee Revenue
Historical Summary 2008-2024

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	2024 Actual No. Sold
Adult Business	5	5	5	5	5	5	4	4	4	4	4	4	4	3	3	3	3
Alarm Agents	25	28	28	45	58	64	70	73	71	67	69	68	64	58	55	56	54
Arborist/Tree Service	35	34	36	40	46	47	42	43	47	44	44	41	44	41	40	41	43
Automotive Repair/Service Center	92	108	94	95	99	93	94	95	89	85	85	85	78	78	77	78	81
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	2
Food Vending Machines (per location)	-	-	-	-	-	-	-	4	4	4	4	4	4	4	3	4	3
Food Vending Vehicle (per vehicle)	1	5	6	6	2	2	2	2	2	2	4	1	1	2	1	1	1
Hotel & Motel (per establishment)	18	17	19	19	17	18	18	17	17	19	20	19	19	19	18	17	19
Itinerant Restaurant	3	2	2	2	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	45
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	16
Massage Technician	18	25	18	22	21	15	13	21	19	22	21	21	20	17	20	21	31
Mobile Food Truck	-	-	-	-	-	-	-	-	4	11	10	12	9	13	12	17	26
Open Air Business (per location)	16	15	24	15	17	19	85	66	48	44	13	25	20	14	11	10	16
Peddlers/Canvassers	41	56	69	83	87	63	59	54	26	21	18	51	6	25	6	18	13
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	1
Precious Metal Dealer	7	7	7	11	16	15	13	7	7	7	7	6	6	6	5	6	5
Public Parking Facility (per facility)	16	16	15	15	11	10	9	9	9	8	7	7	5	7	6	11	15
Restaurant	428	494	487	517	518	502	517	505	510	521	536	508	451	468	493	481	531
Rubbish/Garbage Removal	17	23	18	19	19	15	13	11	12	10	11	10	8	7	8	8	7
Scrap Metal/Junk Dealers	23	18	17	17	17	15	13	13	12	11	12	11	10	7	8	8	9
Second Hand Dealers (per year)	18	29	25	32	31	33	57	34	29	28	26	23	20	20	18	21	21
Self Service Laundry	8	10	9	9	9	9	9	9	9	10	8	8	9	8	8	8	9
Tattoo & Piercing Artists	-	-	-	-	-	4	6	6	6	9	10	9	12	11	13	17	21
Tattoo & Piercing Establishments	-	-	-	-	-	1	1	1	1	2	3	2	3	4	4	6	6
Taxicab - Companies	11	11	12	12	8	11	8	8	7	6	2	2	2	2	2	2	2
Taxicab - Drivers	173	205	184	175	158	165	124	126	104	65	37	23	16	16	16	16	14
Taxicab - Vehicles	136	147	142	180	170	180	168	165	147	68	16	26	9	17	21	18	15
Transient Merchant	9	10	9	9	12	8	6	7	7	7	7	6	5	4	5	3	4
Vehicle Removal Service	6	5	8	7	7	5	7	7	8	6	4	3	3	3	3	3	6
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	1,019

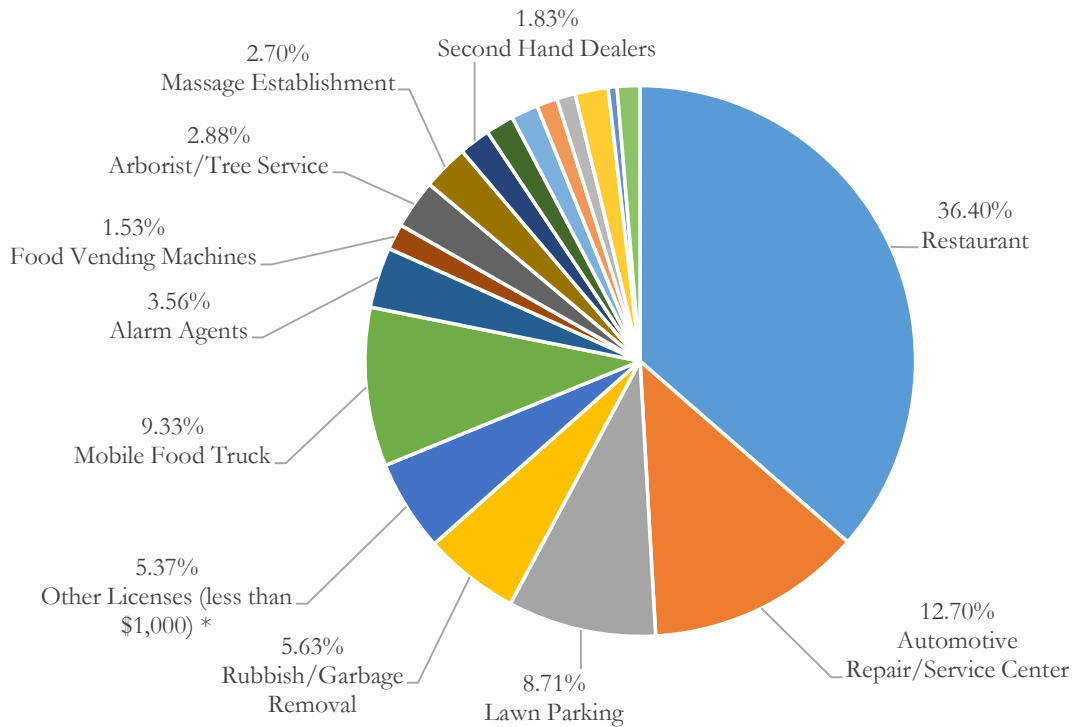
Note: Business license actual revenue includes application fee transactions and late charges if applicable.

City of South Bend, Indiana
 Licensing & Fee Revenue
 Historical Summary 2008-2024

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
2024 Revenue Summary
Business Licensing Revenue



License Type	2024 Actual Revenue	Percent of Total
Restaurant	\$ 45,109	36.40%
Automotive Repair/Service Center	15,745	12.70%
Lawn Parking	10,792	8.71%
Rubbish/Garbage Removal	6,975	5.63%
Other Licenses (less than \$1,000) *	6,656	5.37%
Mobile Food Truck	11,560	9.33%
Alarm Agents	4,409	3.56%
Food Vending Machines	1,895	1.53%
Arborist/Tree Service	3,575	2.88%
Massage Establishment	3,340	2.70%
Second Hand Dealers	2,263	1.83%
Scrap Metal/Junk Dealers	2,070	1.67%
Hotel & Motel	1,957	1.58%
Adult Business	1,515	1.22%
Taxicab	1,357	1.09%
Massage Technician	2,395	1.93%
Peddlers/Canvassers	665	0.54%
Self Service Laundry	1,650	3.80%
Total	\$ 123,928	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, 2024

Name of Applicant	License Fees Collected	Date Issued	License Issued	License No.	Active	Suspension	Fines Collected
Little Denmark	\$ -	Pending	0			No	None
Peaches *	\$ -	n/a	0	n/a	No	No	None
Romantix Adult Emporium	\$ 505.00	Pending	1	ADL2025-001	Yes	No	None
Torch Lounge	\$ 505.00	Pending	1	ADL2025-002	Yes	No	None
Total	\$ 1,010.00		2				

* 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 2008-2024

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	2024 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	17,878
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	10,680
Animal Welfare Ordinance Violation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	60,174	5,020
Cremation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6,179	4,810
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	3,505
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	26,183
Pick Up Fees (unwanted pets)	408	260	505	260	80	2,347	2,682	460	690	480	560	720	340	693	715	880	600
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	2,690
Misc. Revenue															10	493	840
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	\$ 72,206

* 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 2008-2024

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	2024 Actual No. Sold
Animal Adoption Fee	437	357	332	247	195	257	296	284	261	383	532	565	292	310	371	336	297
Animal Surrenders/Euthanasia Fee	1,304	925	1,038	1,013	852	650	389	460	455	390	403	417	323	448	515	605	541
Animal Welfare Ordinance Violation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	302	25
Cremation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	52	50
Dangerous/Vicious Dog License Fees	42	47	53	36	38	18	8	-	-	-	-	-	-	1	N/A	-	-
Micro Chipping for Pets	147	172	191	924	702	118	183	203	163	226	180	190	176	223	216	196	176
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	779
Pick Up Fees (unwanted pets)	-	-	-	-	-	-	-	12	18	12	14	18	9	17	18	22	15
Reclaim Fee for Impounded Pets	300	413	418	405	316	342	148	202	215	275	257	278	239	240	203	93	95
Misc. Revenue															1	3	5
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	1,983

* 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 2008-2024

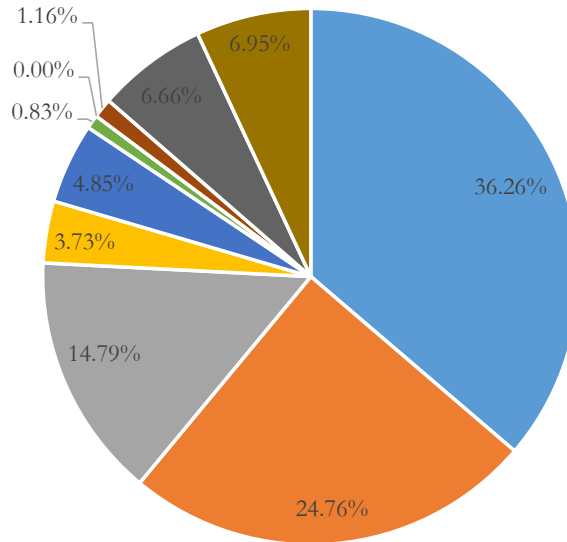
License Type	Current License Fee	Estimate Revenue Per License	Estimated Cost Per License
Animal Adoption Fee	\$85/Dogs, \$100/Puppies, \$65/Cats (Pre 8-1-14: \$75/Dogs, \$60/Cats)	\$ 59	\$ 38
Animal Surrenders/Euthanasia Fee	\$20 per animal (Pre 8-1-14: \$10)	\$ 20	\$ 38
Animal Welfare Ordinance Violation	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/Boarding	*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

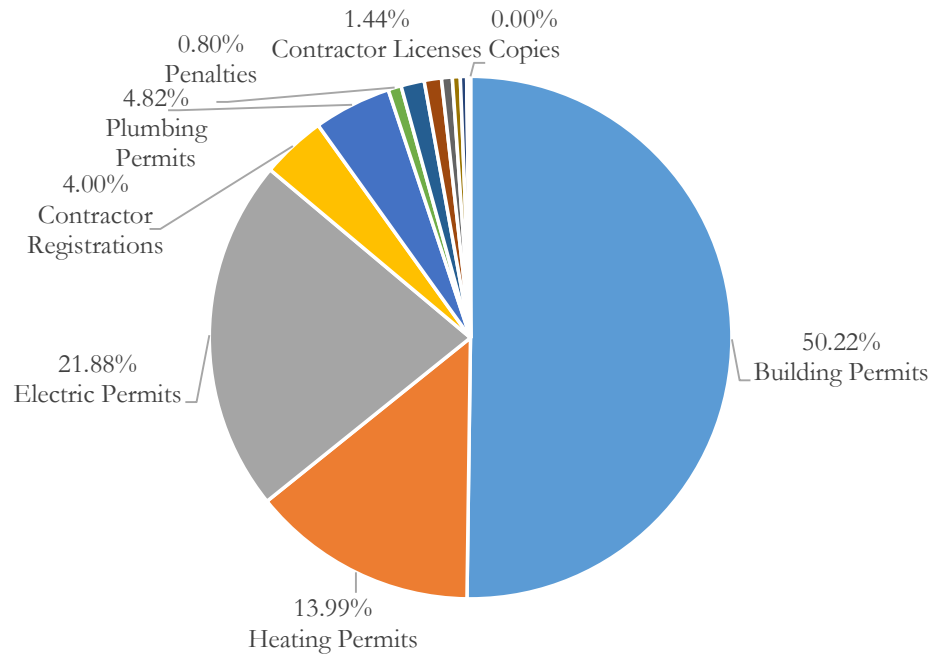
City of South Bend
2024 Revenue Summary
Animal Resource Center Licensing & Fees

- 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	2024 Actual Revenue	Percent of Total
Pet Licenses/Permits/Vet Exp/Rabies Prep/Boarding	\$ 26,183	36.26%
Animal Adoption	17,878	24.76%
Animal Surrender	10,680	14.79%
Reclaim Fee for Impounded Pets	2,690	3.73%
Micro Chipping for Pets	3,505	4.85%
Pick Up Fees (unwanted pets)	600	0.83%
Vicious Dog Fee	-	0.00%
Misc. Revenue	840	1.16%
Cremation	4,810	6.66%
Animal Welfare Ordinance Violation	5,020	6.95%
Total	\$ 72,206	100.00%

City of South Bend
2024 Revenue Summary
Building Permits & Fees



Revenue Type	# of Permits/Fees	2024 Actual Revenue	Percent of Total Revenue
Building Permits	4,695	1,938,304	50.22%
Heating Permits	2,678	540,104	13.99%
Electric Permits	2,314	844,441	21.88%
Contractor Registrations	1,234	154,250	4.00%
Plumbing Permits	1,554	185,851	4.82%
Penalties	136	30,807	0.80%
Contractor Licenses	445	55,625	1.44%
Registrations	333	41,250	1.07%
Fence Permits	499	26,046	0.67%
Demolition Permits	229	18,511	0.48%
Sign Permits	143	14,780	0.38%
Violation Fines	28	2,100	0.05%
Test Filing Fees	72	3,600	0.09%
Improvement Location Permits	43	2,280	0.06%
Zoning Documentation Fees	28	1,510	0.04%
NE Neighborhood Plan Review	0	0	0.00%
Copies	0	0	0.00%
Moving Permits	3	375	0.01%
Design Guidelines	0	0	0.00%
Filing Fees	0	0	0.00%
Fire Dept. Administration Fees	89	0	0.00%
Total	14,523	\$ 3,859,834	100.00%

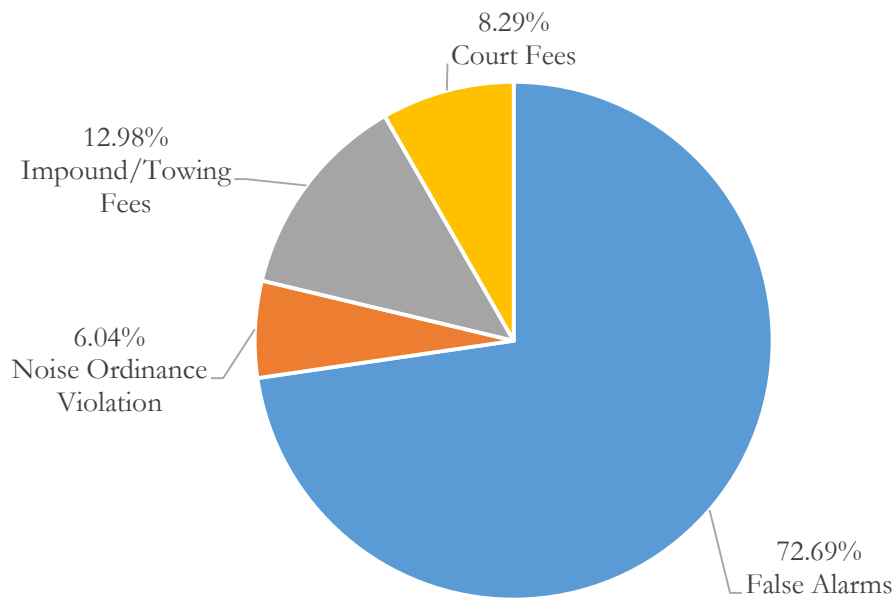
City of South Bend
Code Enforcement Violations

For the Year Ended December 31, 2024

Month	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total
Violation Revenue by Type													
Litter													
Illegal Dumping	2,882	7,044	1,935	2,655	1,813	4,198	1,935	6,524	5,940	4,945	4,043	4,105	48,018
Other	1,900	550	800	300	200	1,250	850	500	550	500	1,950	1,850	11,200
Civil Penalty	-	-	-	-	500	1,500	-	-	-	-	-	-	2,000
Litter Fine	-	-	500	500	250	500	-	250	250	-	500	-	2,503
Sub Total	\$ 4,782	\$ 7,594	\$ 3,235	\$ 3,455	\$ 2,515	\$ 7,448	\$ 2,785	\$ 7,274	\$ 6,740	\$ 5,445	\$ 6,493	\$ 5,955	\$ 63,721
Sub-standard Housing													
Civil Penalty	-	-	-	-	12,673	37,463	1,000	6,500	-	-	-	4,000	61,637
Demolition	3,623	3,623	3,623	3,623	3,623	4,823	-	25,135	3,623	3,623	-	7,347	62,668
Failure to Complete Repairs	1,500	5,300	1,000	3,600	1,725	2,700	3,545	2,100	2,000	1,050	1,725	5,200	31,445
Sub Total	\$ 5,123	\$ 8,923	\$ 4,623	\$ 7,223	\$ 18,022	\$ 44,987	\$ 4,545	\$ 33,735	\$ 5,623	\$ 4,673	\$ 1,725	\$ 16,547	\$ 155,750
Grass and Weeds													
Park Maint Charges	509	849	1,188	340	-	1,908	1,527	3,245	2,886	1,528	2,497	2,207	18,683
Grass Citation/Fines	500	250	500	-	-	2,000	3,600	3,750	4,000	1,000	2,000	4,500	22,100
Other	-	-	-	-	-	150	150	50	50	-	-	150	550
Sub Total	\$ 1,009	\$ 1,099	\$ 1,688	\$ 340	\$ -	\$ 4,058	\$ 5,277	\$ 7,045	\$ 6,936	\$ 2,528	\$ 4,497	\$ 6,857	\$ 41,333
Vegetation													
Illegal Dumping	1,061	240	3,853	986	563	270	-	1,553	1,830	3,323	2,588	1,245	17,510
Other	150	100	100	50	50	300	350	100	250	450	150	450	2,500
Sub Total	\$ 1,211	\$ 340	\$ 3,953	\$ 1,036	\$ 613	\$ 570	\$ 350	\$ 1,653	\$ 2,080	\$ 3,773	\$ 2,738	\$ 1,695	\$ 20,010
Continuous Enforcement													
Grass Citation/Fines	250	250	2,047	47	47	20	1,000	-	-	-	750	-	4,411
Park Maint Charges	-	-	679	-	-	-	679	-	-	-	509	-	1,867
Sub Total	\$ 250	\$ 250	\$ 2,726	\$ 47	\$ 47	\$ 20	\$ 1,679	\$ -	\$ -	\$ -	\$ 1,259	\$ -	\$ 6,278
Snow Ticket													
Snow Ticket	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Secure Property													
Boarding	\$ 1,738	\$ 724	\$ 1,324	\$ 416	\$ 208	\$ 482	\$ -	\$ 3,096	\$ 208	\$ 1,434	\$ 811	\$ 1,554	\$ 11,995
Trash Can													
Trash Can Ticket	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Violation Revenue Collected	\$ 14,114	\$ 18,930	\$ 17,549	\$ 12,517	\$ 21,404	\$ 57,565	\$ 14,636	\$ 52,802	\$ 21,587	\$ 17,853	\$ 17,522	\$ 32,607	\$ 299,086

Billing Year	2016	2017	2018	2019	2020	2021	2022	2023	2024	Total			
Violation Revenue Collected During 2024 by Year Billed													
Litter	\$ 8,820	\$ 8,767	\$ 14,528	\$ 19,841	\$ 29,701	\$ 48,662	\$ 47,652	\$ 53,058	\$ 63,721	\$ 294,749	2024 Summary *	Percent	Amount
Sub-standard Housing		188	25,154	12,963	1,702	87,583	84,366	19,195	155,750	\$ 386,900	Total Violations Invoiced		\$ 1,714,712
Grass and Weeds	2,688	4,028	4,617	14,141	8,318	15,913	13,194	30,416	41,333	\$ 134,648	Total Collected	17.4%	299,086
Vegetation	2,298	765	1,783	2,650	5,705	6,224	5,003	12,927	20,010	\$ 57,363	Total Outstanding	82.6%	1,415,626
Continuous Enforcement	9,172	2,009	670				9,509	-	6,278	\$ 27,638	* This summary only includes violations invoiced during 2024 and collected in same year. Does not include receipts collected during 2024 for invoices issued prior to 2024.		
Secure Property	-	-	504	143	1,855	3,016	4,423	6,034	11,995	\$ 27,970			
Snow	30	-	-	-	3,675	-	-	-	-	\$ 3,705			
Trash Can	-	-	-	-	50		100	-	-	\$ 150			
Total Violation Revenue Collected	\$ 23,008	\$ 15,757	\$ 47,256	\$ 49,738	\$ 51,005	\$ 161,397	\$ 164,247	\$ 121,630	\$ 299,086	\$ 933,123			

City of South Bend 2024 Revenue Summary Public Safety Violations

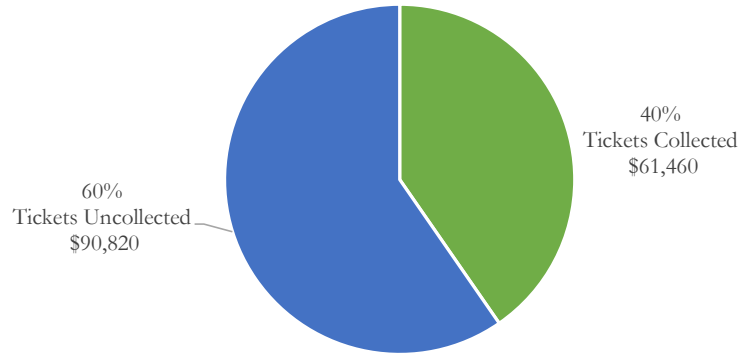


Revenue Type	2024 Actual Revenue	Percent of Total Revenue
False Alarms	\$ 60,796	72.69%
Noise Ordinance Violation	5,050	6.04%
Impound/Towing Fees	10,857	12.98%
Court Fees	6,933	8.29%
Total	\$ 83,635	100.00%

Summary of Court Fines & Fees Received During 2024	# of Fines	Total Court Fees Revenue	Average per Fine
St Joseph Traffic and Misdemeanor Court	542		
Traffic Violations	927		
Superior Felony Court	232		
	1,701	\$ 6,263	\$ 3.68

Tickets Issued During 2024	# of Tickets
Movers (Traffic)	2,421
Warning	1,066
Parking	224
Noise Ordinance	37
Total	3,748

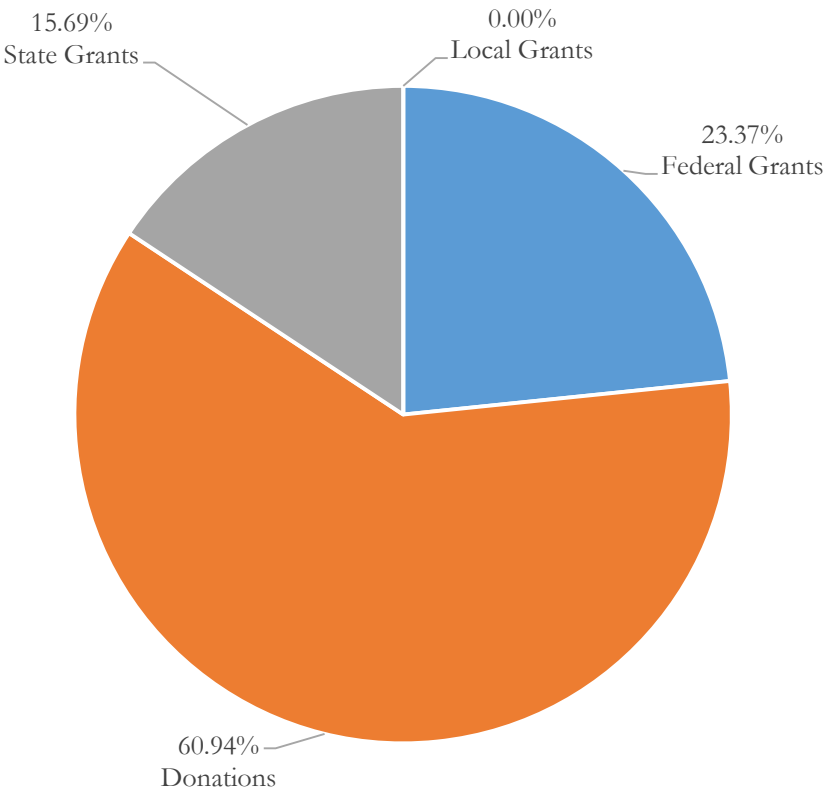
City of South Bend
2024 Revenue Summary
Parking Violations



	2024 # of Violations Issued	2024 Revenue	Percent of Revenue
Warnings without Revenue	3,744	\$ -	0%
Tickets Collected	2,130	\$ 61,460	40%
Tickets Uncollected	7,203	\$ 90,820	60%
Total	13,077	\$ 152,280	100%

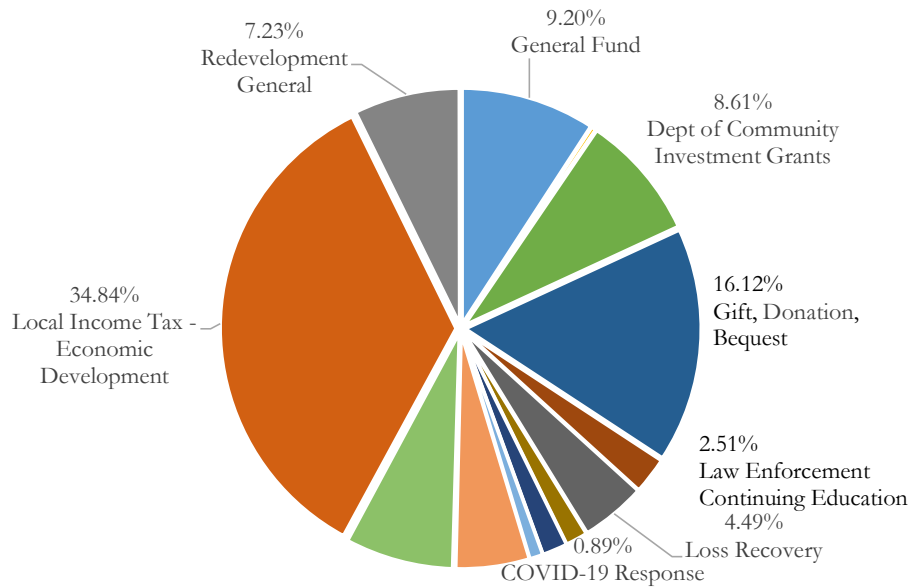
Fine Amount	Parking Violation Type	2024 # of Violations Issued	2024 # of Violations Collected	2024 Actual Revenue Collected	Percent of Total Revenue
n/a	Warning	3,744	-	\$ -	0.00%
\$100.00	Disabled Parking	237	80	8,000.00	13.02%
\$50.00	Permit Parking Only	986	433	21,650.00	35.23%
\$10.00	On Sidewalk	14	6	60.00	0.10%
\$10.00	On Parkway	3	1	10.00	0.02%
\$50.00	Vacant Lot Parking	-	-	-	0.00%
\$10.00	Electric Vehicle Only	32	18	180.00	0.29%
\$10.00	Electric Vehicle Only - Not Charging	13	9	90.00	0.15%
\$10.00	Fire Lane	7	1	10.00	0.02%
\$10.00	U.S. Marshal Only	1	-	-	0.00%
\$10.00	Bus Zone	19	10	100.00	0.16%
\$10.00	Compact Car Only	3	1	10.00	0.02%
\$10.00	Commercial Loading Zone	203	121	1,210.00	1.97%
\$10.00	Yellow Curb	58	32	320.00	0.52%
\$10.00	Police Parking	257	142	1,420.00	2.31%
\$10.00	20 ft. from Crosswalk	2	1	10.00	0.02%
\$25.00	Parking on Tree Lawn	-	-	-	0.00%
\$100.00	Special Event Parking With No Permit	174	59	5,900.00	9.60%
\$20.00	Time Zone Violation (2 HOUR)	5,334	789	15,780.00	25.68%
\$20.00	Time Zone Violation (1 HOUR)	1,203	133	2,660.00	4.33%
\$20.00	Time Zone Violation (15 MIN)	276	17	340.00	0.55%
\$20.00	Time Zone (SBPD)	3	2	40.00	0.07%
\$10.00	Wrong side of street	22	10	100.00	0.16%
\$25.00	Restricted Residential Zone	7	2	100.00	0.16%
\$50.00	Residential Truck Parking	-	-	-	0.00%
\$50.00	Fire Hydrant	47	21	1,050.00	1.71%
\$10.00	No Parking	319	183	1,830.00	2.98%
\$10.00	Reserved Parking	98	52	520.00	0.85%
\$10.00	Other	9	6	60.00	0.10%
\$10.00	Parking in Two Spaces	6	1	10.00	0.02%
Total		13,077	2,130	\$ 61,460	100.00%

City of South Bend 2024 Revenue Summary Grants & Donations - by Type



Revenue Type	2024 Actual Revenue	Percent of Total
Federal Grants	\$ 5,166,005	23.37%
Donations	13,468,067	60.94%
State Grants	3,467,884	15.69%
Local Grants	-	0.00%
Total	\$ 22,101,956	100.00%

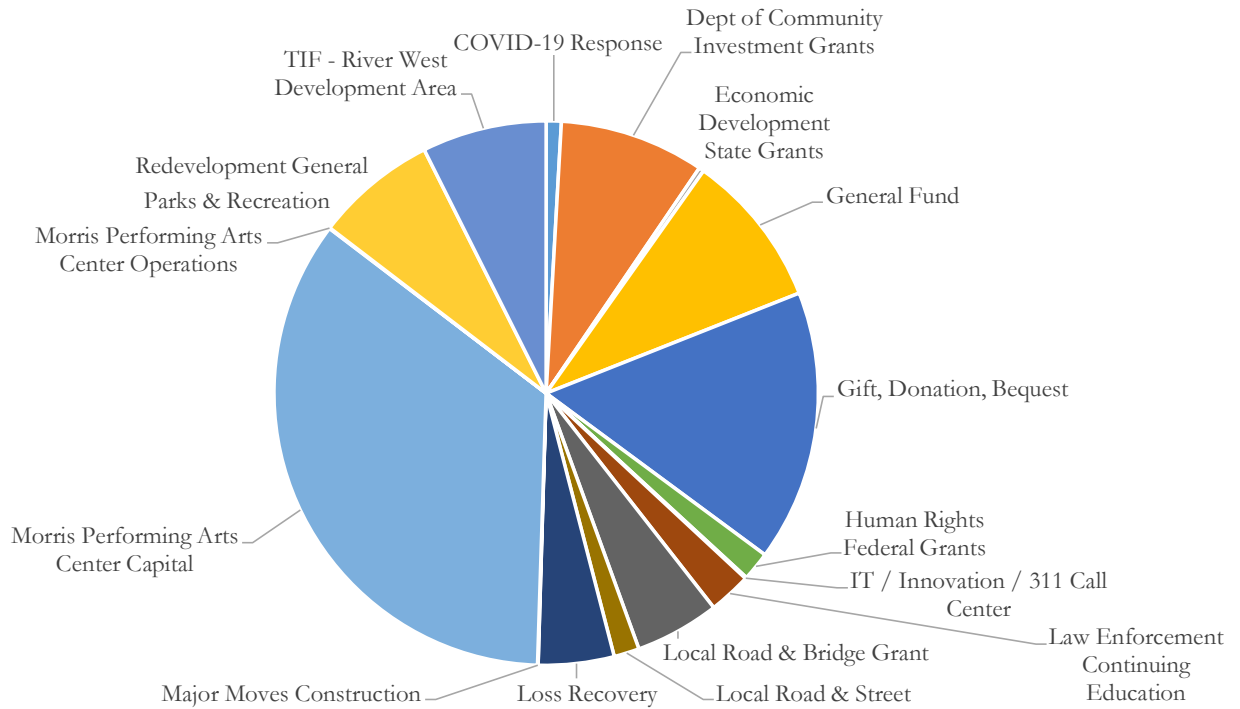
City of South Bend
2024 Revenue Summary
Grants & Donations - by Fund



Fund #	Fund Name	2024 Actual Revenue	Percent of Total
101	General Fund	2,032,862	9.20%
201	Parks & Recreation	-	0.00%
202	Motor Vehicle Highway	-	0.00%
210	Economic Development State Grants	67,698	0.31%
211	Dept of Community Investment Operating	-	0.00%
212	Dept of Community Investment Grants	1,903,440	8.61%
217	Gift, Donation, Bequest	3,561,983	16.12%
220	Law Enforcement Continuing Education	553,924	2.51%
227	Loss Recovery	991,612	4.49%
251	Local Road & Street	333,546	1.51%
258	Human Rights Federal Grants	380,140	1.72%
263	American Rescue Plan	\$ -	0.00%
264	COVID-19 Response	197,789	0.89%
265	Local Road & Bridge Grant	1,111,750	5.03%
273	Morris/Palais Royale Marketing	-	0.00%
279	IT / Innovation / 311 Call Center	19,000	0.09%
295	COPS MORE Grant	-	0.00%
324	TIF - River West Development Area	1,634,401	7.39%
412	Major Moves Construction	9,705	0.04%
416	Local Income Tax - Economic Development	7,700,000	34.84%
433	Redevelopment General	1,597,977	7.23%
602	Morris Performing Arts Operation	6,129	0.03%
610	Solid Waste Operations	-	0.00%
667	Storm Sewer Fund	-	0.00%
754	Industrial Revolving Fund	-	0.00%
Total		\$ 22,101,956	100.00%

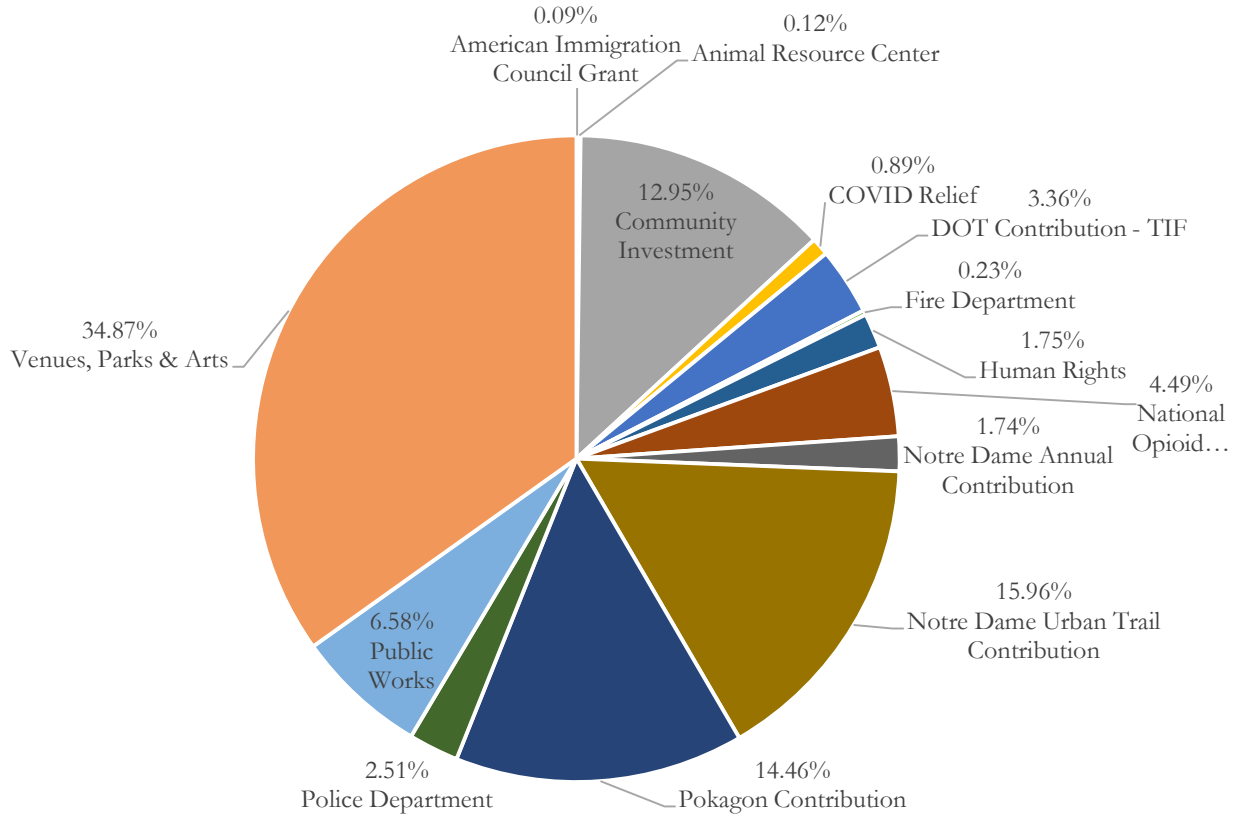
This graph shows the grants and donations revenue received by City fund. The majority of grant revenue is recorded in specific grant funds in order to track the expenditures of the grant revenue more clearly.

City of South Bend
2024 Revenue Summary
Grants & Donations - by Sources



Sources	2024	
	Actual Revenue	Percent of Total
COVID-19 Response	\$ 197,789	0.89%
Dept of Community Investment Grants	\$ 1,903,440	8.61%
Economic Development State Grants	\$ 67,698	0.31%
General Fund	\$ 2,032,862	9.20%
Gift, Donation, Bequest	\$ 3,561,983	16.12%
Human Rights Federal Grants	\$ 380,140	1.72%
IT / Innovation / 311 Call Center	\$ 19,000	0.09%
Law Enforcement Continuing Education	\$ 553,924	2.51%
Local Road & Bridge Grant	\$ 1,111,750	5.03%
Local Road & Street	\$ 333,546	1.51%
Loss Recovery	\$ 991,612	4.49%
Major Moves Construction	\$ 9,705	0.04%
Morris Performing Arts Center Capital	\$ 7,700,000	34.84%
Morris Performing Arts Center Operations	\$ 6,129	0.03%
Parks & Recreation	\$ -	0.00%
Redevelopment General	\$ 1,597,977	7.23%
TIF - River West Development Area	\$ 1,634,401	7.39%
Total	\$ 22,101,956	100.00%

City of South Bend
2024 Revenue Summary
Grants & Donations - by Uses



Uses	2024 Actual Revenue	Percent of Total
American Immigration Council Grant	\$ 19,000	0.09%
Animal Resource Center	\$ 27,603	0.12%
Community Investment	\$ 2,862,622	12.95%
COVID Relief	\$ 197,789	0.89%
DOT Contribution - TIF	\$ 743,057	3.36%
Fire Department	\$ 49,885	0.23%
Human Rights	\$ 387,380	1.75%
National Opioid Settlement	\$ 991,612	4.49%
Notre Dame Annual Contribution	\$ 385,000	1.74%
Notre Dame Urban Trail Contribution	\$ 3,527,000	15.96%
Pokagon Contribution	\$ 3,195,955	14.46%
Police Department	\$ 553,924	2.51%
Public Works	\$ 1,455,001	6.58%
Venues, Parks & Arts	\$ 7,706,129	34.87%
Total	\$ 22,101,956	100.00%

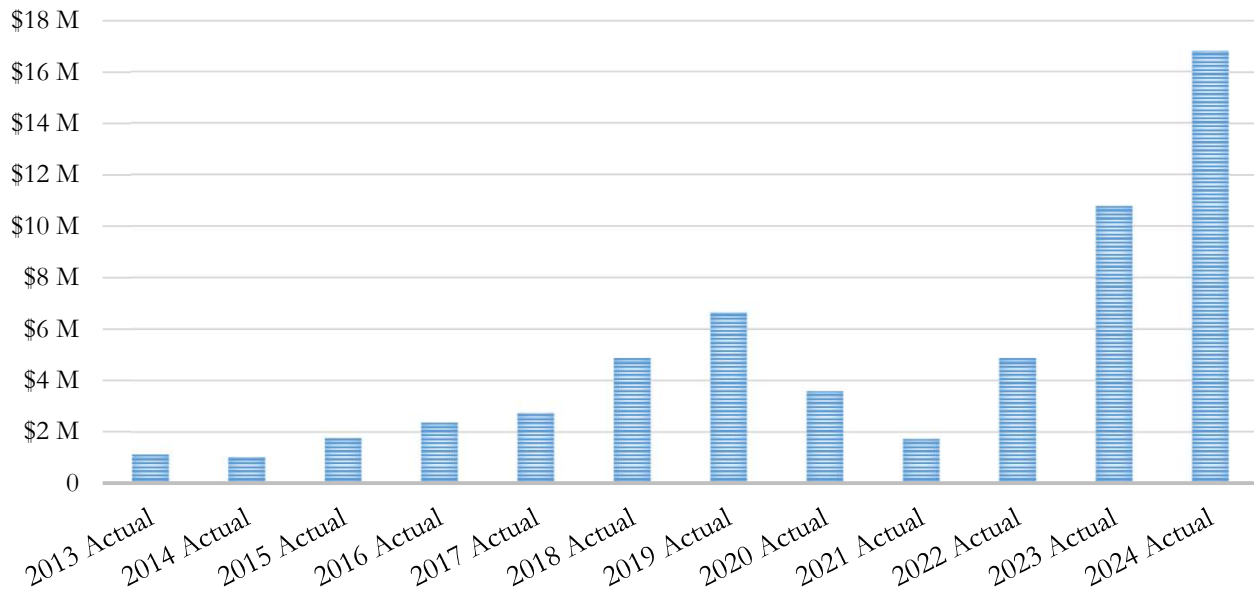
This graph shows the grants and donations revenue by what City initiatives or programs the revenue is used to support.

City of South Bend, Indiana Interest Earnings Summary 2013 through 2024													
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	2024 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	\$ 3,352,743
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	460,870
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	463,113
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	147,816
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	26,294
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)	365
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	11,348
217	Gift, Donation, Bequest	232	462	592	725	1,411	2,527	12,695	11,424	6,884	13,750	26,704	186,739
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	37,818
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	26,498
221	Rental Units Regulation	-	-	-	-	-	140	279	645	728	1,596	5,230	10,924
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	268,908
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	108,013
230	Code Enforcement Fund	-	-	-	-	-	-	-	2,492	941	1,439	1,261	5,887
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	307,287
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	41,630
252	Excess Welfare Distribution	4	4	-	-	-	-	-	-	-	-	-	-
257	LOIT Special Distribution	-	-	-	-	34,717	38,179	10,229	1,950	1,469	3,417	3,388	2,573
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	6,723
263	American Rescue Plan	-	-	-	-	-	-	-	-	81,618	707,757	180,695	187,279
265	Local Road & Bridge Grant	-	-	-	-	-	6,373	8,641	9,466	4,832	23,684	50,707	27,984
266	MVH Restricted Fund	-	-	-	-	-	-	12,367	15,230	9,704	23,921	39,874	44,973
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	35,245
279	IT / Innovation / 311 Call Center	-	-	-	-	-	31,487	54,428	34,050	14,598	53,386	123,322	219,189
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	49,098
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	1,478
291	Indiana River Rescue	368	361	618	1,248	1,530	2,777	5,807	4,146	1,993	5,011	12,217	20,875
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	2,951
312	2017 Parks Bond Debt Service	-	-	-	-	-	763	565	603	500	253	438	2,341
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	43,769
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	1,062,628
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	73,175
351	2018 TIF Park Bond Debt Service	-	-	-	-	-	-	23,374	13,071	6,085	14,409	30,515	43,753
352	2019 South Shore Double Tracking Debt Service	-	-	-	-	-	-	-	13	3	3	3	3
353	2020 TIF Library Bond Debt Service Reserve	-	-	-	-	-	-	-	2	16	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	24
403	Potawatomi Zoo Nonreverting Capital Fund (aka Zoo Endowm	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)	50,894
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	7,224
407	Cumulative Capital Improvement	122	227	1,042	2,607	3,838	5,687	11,646	8,167	3,682	7,039	7,680	10,797
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	1,248,961
410	Urban Development Action Grant	88	94	2,306	4,868	5,604	6,352	625	580	172	4,046	8,846	2,800
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	60,055
413	Professional Sports Convention Development Area	-	-	-	-	-	-	-	-	218	14,387	15,005	125,958
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	258
420	TIF - South Bend Central Development Area (SBCDA) General	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	61,654
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	680,566
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	381,990
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	141,217
434	Community Revitalization Enhancement District	418	301	360	635	-	-	-	-	-	-	-	-
435	TIF - Douglas Road	454	685	606	1,123	844	3,533	4,666	1,916	687	3,018	12,570	30,035
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	327,534
439	Certified Technology Park	7,207	12,682	28,205	20,426	10,965	11,138	11,102	141	65	155	328	471
450	Palais Royale Historic Preservation	215	195	488	760	1,065	2,143	2,523	1,055	493	1,417	3,450	5,587
451	2018 Fire Station #9 Bond Capital	-	-	-	-	-	56,076	40,384	4,604	1,857	4,397	9,313	13,352
452	2018 TIF Park Bond Capital	-	-	-	-	-	-	186,070	45,452	15,033	33,275	67,016	43,300
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	17,336
455	2021 Infrastructure Bond Capital	-	-	-	-	-	-	-	-	21,221	37,031	48,402	27,842
456	2023 South Bend RDA Lease Rental Revenue Bonds - Series A	-	-	-	-	-	-	-	-	-	-	662,994	908,612
457	2023 South Bend RDA Lease Rental Revenue Bonds - Series B	-	-	-	-	-	-	-	-	-	-	-	31,843
458	2024 RDA Bond Proceeds (Four Winds)	-	-	-	-	-	-	-	-	-	-	-	648,774
471	2017 Parks Bond Capital	-	-	-	-	-	189,838	260,532	108,955	31,461	45,200	43,384	41,824
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	116,879
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	18,667

City of South Bend, Indiana
Interest Earnings Summary
2013 through 2024

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	2024 Actual
602	Morris Performing Arts Center Operations	-	-	-	-	-	-	-	-	781	9,447	2,954	16,595
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	25,610
611	Solid Waste Capital	469	169	114	1,211	1,089	1,666	5,160	1,210	28,409	1,516	5,297	42,274
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	396,484
622	Water Works Capital	13,709	11,944	21,149	25,902	24,709	36,395	73,538	68,626	-	153,064	227,703	498,140
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	54,661
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	99,807
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	60,326
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	123,169
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	66,591
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	1,062,197
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	468,545
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	233,504
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	238,095
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	231,652
654	Sewage Works Customer Deposit	-	-	-	-	-	-	1,430	6,318	2,322	10,905	37,039	57,810
655	Project ReLeaf	2,914	3,642	7,334	7,978	9,381	14,362	13,753	5,792	-	4,980	13,471	21,275
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	73,405
670	Century Center Operations	3,079	-	-	-	-	-	6	25	98	677	8,476	12,050
671	Century Center Capital	315	328	809	932	866	2,026	12,966	1,931	1,574	5,748	33,418	41,706
672	Century Center Energy Conservation Debt Svc	-	-	32	163,589	110,958	110,118	108,178	3,117	-	2,814	5,924	5,377
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	13,928
702	Police Pension	5,432	3,308	5,842	6,841	7,646	15,005	14,180	5,961	14	9,558	14,162	20,525
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	398,292
713	Unemployment Compensation	524	822	1,747	2,617	2,761	3,874	4,479	1,922	1,125	899	2,161	731
714	Parental Leave Fund	-	-	-	-	-	481	805	883	178	4,817	14,964	30,026
730	City Cemetery	138	118	201	267	310	517	682	380	2,793	420	890	1,277
731	Bowman Cemetery	-	-	-	-	-	-	10,724	5,981	17	6,613	14,005	20,081
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	17,969
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	178,664
755	South Bend Building Corporation	-	-	-	-	3,162	10,314	15,243	3,478	91	1,249	3,995	2,641
756	2015 Smart Streets Bond Debt Service	-	-	-	-	3,274	4,588	4,629	869	47	91	91	91
757	2015 Parks Bond Debt Service	-	-	-	-	1,472	2,787	3,527	807	-	1,217	5,303	5,695
758	Erskine Village Debt Service	-	-	-	-	114	-	-	-	1	-	-	-
759	2017 Eddy Street Commons Bond Capital	-	-	-	-	-	121	65	306,537	184	25,565	1	1
760	2017 Eddy Street Commons Bond Debt Service	-	-	-	-	1,480	6,428	8,792	1,623	-	188	187	188
	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	\$10,777,090	\$ 16,804,146

Interest Earnings 2013-2024



<u>Fiscal Year</u>	<u>Earnings</u>	<u>% Change Year to Year</u>
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	10,777,090	121.1%
2024 Actual	16,804,146	55.9%

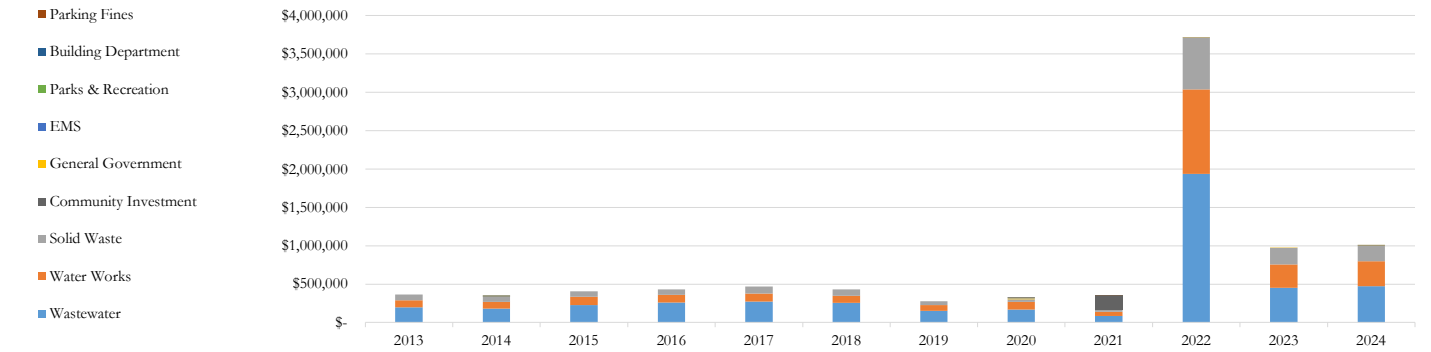
The City of South Bend earns interest on checking account balances at various banks, certificates of deposit, short-term investments, and cash held in escrow. Interest earnings are reported net of fees. Interest earnings are recorded in the general ledger on a cash basis when realized and do not reflect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

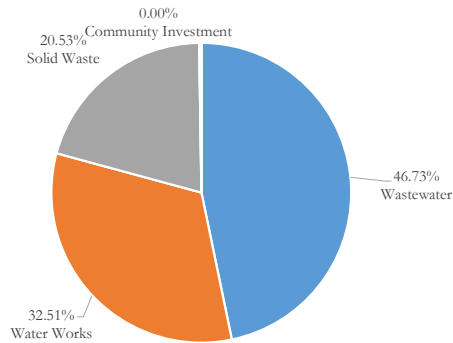
Public Works Bad Debt write off occurred in 2023

Bad Debt Expense by Activity - 2013 through 2024



Activity	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 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	470,761	4,658,805
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	327,535	2,541,840
Solid Waste	75,204	73,457	70,835	71,114	89,641	81,325	47,102	35,467	24,584	670,719	219,772	206,880	1,666,100
Community Investment	-	-	-	-	-	-	-	-	184,827	-	-	-	184,827
General Government	-	788	-	-	-	-	-	10,370	594	100	1,116	2,091	15,058
EMS	-	15	-	-	-	-	-	8,403	70	830	170	-	9,488
Parks & Recreation	-	612	-	-	-	-	-	5,606	-	1,100	240	160	7,718
Building Department	-	347	-	-	38	350	-	1,631	100	-	-	-	2,465
Parking Fines	-	5	-	-	-	-	-	730	41	55	-	57	888
Total	\$ 365,232	\$ 344,369	\$ 404,449	\$ 429,651	\$ 466,570	\$ 429,917	\$ 274,842	\$ 329,573	\$ 347,950	\$ 3,710,764	\$ 976,388	\$ 1,007,484	\$ 9,087,189

2024 Bad Debt Expense by Activity



Activity	2024 Bad Debt Expense	Percent of Total
Wastewater	\$ 470,761	46.73%
Water Works	327,535	32.51%
Solid Waste	206,880	20.53%
Community Investment	-	0.00%
General Government	2,091	0.21%
EMS	-	0.00%
Parks & Recreation	160	0.02%
Building Department	-	0.00%
Parking Fines	57	0.01%
Total	\$ 1,007,484	100.00%