



Fiscal Year Ending: December 31, 2025

Issued By: Controller's Office

City of South Bend

Comprehensive Revenue Report

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Comprehensive Revenue Report - Fiscal Year 2025

The City of South Bend developed the attached Comprehensive Revenue Report for fiscal year 2025 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 2025 by type of revenue.

Revenue by Type by Fund (pages 17 - 19)

This report shows the City's revenue received in each fund during 2025 by type of revenue.

Revenue by Type Chart (page 20)

This graph shows the City's revenue received during 2025 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 2025. Property tax revenue is received in June and December. The property taxes collected by the County during each year are distributed in the following year.

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

Local Income Taxes (page 22)

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

Gasoline Tax & Wheel Tax (page 23)

These graphs show the gasoline and wheel tax revenue received from 2013 to 2025. 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 2025. 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 2025. Liquor Excise tax and Liquor Gallonage tax are distributed by the State of Indiana and receipted into the General Fund. Cigarette tax is distributed bi-annually by the State of Indiana and receipted into the General Fund and the Cumulative Capital Improvement Fund.

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

These graphs show the Vehicle/Aircraft Excise Tax & Commercial Vehicle Excise Tax from 2013 to 2025. 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 2025. 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 2025

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 2025. (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 2025 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 2025.

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 2025. 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 2025.

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 2025

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 2025.

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 2025. 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 2025

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	2025 Actual	2024-2025 Change	2024-2025 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	107,118,830	(743,940)	-0.69%
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	521,821	60,951	13.23%
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	24,339,320	228,867	0.95%
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	13,042,761	(827,074)	-5.96%
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	27,412	1,117	4.25%
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	-	(67,698)	-100.00%
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	4,444,890	3,925,244	(516,565)	-11.63%
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	3,923,622	1,934,197	97.22%
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	102,418	52,948	107.03%
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	197,188	(3,551,534)	-94.74%
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	152,771	20,559	15.55%
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	429,858	(368,659)	-46.17%
221	Rental Units Regulation	-	-	-	1,225	8,475	447	7,726	353,999	57,608	116,643	156,129	313,712	208,379	(105,333)	-33.58%
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	481,837	(617,788)	-56.18%
230	Code Enforcement Fund	-	-	-	-	-	-	-	4,235,305	3,065,940	3,860,165	3,919,673	5,024,091	5,882,528	858,437	17.09%
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	12,473,795	(1,690,170)	-11.93%
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	3,763,080	1,324,658	54.32%
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	1,555	(1,018)	-39.56%
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	181,110	(205,753)	-53.18%
263	American Rescue Plan	-	-	-	-	-	-	-	-	29,536,642	30,162,781	180,695	187,279	42,521	(144,758)	-77.30%
264	COVID-19 Response	-	-	-	-	-	-	-	6,086,138	2,943,368	460,352	368,404	197,789	4,166	(193,622)	-97.89%
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	2,257,204	1,117,470	98.05%
266	MVH Restricted Fund	-	-	-	-	-	-	3,224,058	2,997,747	3,213,833	4,046,471	3,314,097	3,241,664	3,349,302	107,638	3.32%
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	53,499	27,038	102.18%
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	146,664	(11,732)	-7.41%
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	-	-	-	0.00%
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	40,875	(51,943)	-55.96%
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	11,707	(43,476)	-78.78%
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	18,540,126	(2,588,423)	-12.25%
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	3,170	370	13.22%
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	482,317	5,700	1.20%
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	1,445	169	13.22%
731	Bowman Cemetery	138	101	164	261	-	455,872	12,623	4,082	2,793	6,613	14,005	20,081	22,737	2,656	13.23%
754	Industrial Revolving Fund	-	-	-	-	169,223	234,521	293,958	266,643	2,959,263	5,583,224	1,136,154	1,949,580	97,738	(1,851,842)	-94.99%
	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	94,708,172	(7,094,611)	-6.97%
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	1,166,784	(27,689)	-2.32%
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	344,656	3,324	0.97%
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	374,112	(138,393)	-27.00%
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	9,822,618	416,149	4.42%
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	1,447,991	5,350	0.37%
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	1,713,592	1,001	0.06%

City of South Bend
Revenue by Fund Historical Summary - 2013 to 2025

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	2025 Actual	2024-2025 Change	2024-2025 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	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	10,049,642	(10,287,352)	-50.58%
	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	3,428,999	(569,249)	-14.24%
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	1,525,193	1,212,112	387.16%
602	Morris Performing Arts Center Operations	-	-	-	-	-	-	-	-	-	2,073,839	1,164,076	1,051,578	2,278,031	1,226,453	116.63%
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	8,679,212	466,091	5.67%
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	1,227,319	(1,947,955)	-61.35%
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	22,935,006	250,659	1.10%
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	8,413,341	(2,953,298)	-25.98%
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	61,753	7,092	12.97%
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	168,624	4,571	2.79%
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	211,934	76,786	56.82%
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	139,459	16,289	13.23%
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	774,409	(8,981)	-1.15%
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	47,715,987	2,974,872	6.65%
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	770,938	(245,658)	-24.16%
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	264,386	30,881	13.23%
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	8,065,505	5,023,999	165.18%
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	573,156	(67,697)	-10.56%
654	Sewage Works Customer Deposit	-	-	-	-	-	-	3,107	4,641	4,446	10,905	37,039	57,810	70,369	12,558	21.72%
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	1,453,072	160,576	12.42%
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	3,825,028	(724,949)	-15.93%
671	Century Center Capital	675,315	328	809	932	866	2,026	190,441	1,931	98	5,748	528,273	174,706	563,759	389,053	222.69%
	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	107,811,276	113,145,482	5,334,206	4.95%

**City of South Bend
Revenue by Fund Historical Summary - 2013 to 2025**

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	2025 Actual	2024-2025 Change	2024-2025 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	10,370,949	(1,461,823)	-12.35%
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	4,018,915	24,331	0.61%
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	117,566	10,061	9.36%
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	15,467,000	2,010,171	14.94%
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	19,122,688	128,366	0.68%
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	96,119	63,822	197.60%
714	Parental Leave Fund	-	-	-	-	-	164,118	167,466	244,841	249,526	264,956	298,755	329,305	358,016	28,711	8.72%
	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	49,551,254	803,639	1.65%
	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	3,940,696	5,917	0.15%
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	6,085,029	666	0.01%
	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	10,025,725	6,584	0.07%
	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	413,536,667	401,772,197	(11,764,470)	-2.84%
	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	30,150,609	(557,243)	-1.81%
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	583,762	(88,008)	-13.10%
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	9,031,462	(2,277,417)	-20.14%
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	3,802,188	(25,073)	-0.66%
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	319,809	(56,320)	-14.97%
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	7,790,145	(336,003)	-4.13%
	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	51,677,976	(3,340,064)	-6.07%

City of South Bend
Revenue by Fund Historical Summary - 2013 to 2025

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	2025 Actual	2024-2025 Change	2024-2025 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	2,733,775	244,172	9.81%
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	533	62	13.23%
452	2018 TIF Park Bond Capital	-	-	-	-	-	11,094,726	202,657	28,865	15,033	33,275	67,016	43,300	5,180	(38,119)	-88.04%
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	19,629	2,293	13.23%
456	2023 South Bend RDA Lease Rental Revenue Bonds - Series A	-	-	-	-	-	-	-	-	-	-	40,876,557	1,028,793	662,426	(366,368)	-35.61%
457	South Bend RDA Lease Rental Revenue Bonds of 2023, Series B	-	-	-	-	-	-	-	-	-	-	-	24,511,843	418,799	(24,093,044)	-98.29%
458	2024 RDA Bond Proceeds (Four Winds)	-	-	-	-	-	-	-	-	-	-	-	46,214,776	911,610	(45,303,166)	-98.03%
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	4,751,951	(69,554,170)	-93.60%
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	9,025	(34,744)	-79.38%
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	15,088	(58,087)	-79.38%
351	2018 TIF Park Bond Debt Service	-	-	-	-	-	993,220	27,510	8,934	6,085	14,409	30,515	43,753	49,539	5,786	13.23%
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	1,035,504	(3,499)	-0.34%
353	2020 TIF Library Bond Debt Service Reserve	-	-	-	-	-	-	-	326,939	16	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	1,109,172	(90,544)	-7.55%
	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	57,539,098	(72,984,779)	-55.92%
	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	544,060,545	459,311,295	(84,749,249)	-15.58%

City of South Bend
Revenue by Type by Month

For the Year Ended December 31, 2025

Revenue Type	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total
Taxes													
Property Taxes													
Civil City	-	-	-	-	-	38,275,657	-	-	-	-	-	33,013,266	71,288,923
TIF Districts	-	-	-	-	-	22,895,231	-	-	-	-	-	17,445,753	40,340,984
Sub Total	-	-	-	-	-	61,170,888	-	-	-	-	-	50,459,019	111,629,908
Local Income Tax													
LIT Certified Shares	960,860	960,860	960,860	960,860	2,220,580	960,860	960,860	960,860	960,860	960,860	960,860	960,860	12,790,038
LIT for Economic Development	1,297,068	1,297,068	1,297,068	1,297,068	2,999,620	1,297,068	1,297,068	1,297,068	1,297,068	1,297,068	1,297,068	1,297,068	17,267,366
LIT for Public Safety	916,723	916,723	916,723	916,723	2,138,241	916,723	916,723	916,723	916,723	916,723	916,723	916,723	12,222,196
LIT for Redevelopment	-	-	-	-	-	-	-	-	-	-	-	-	-
LIT Additional - Supplemental Distrib	-	-	-	-	-	-	-	-	-	-	-	-	-
Sub Total	3,174,651	3,174,651	3,174,651	3,174,651	7,358,441	3,174,651	3,174,651	3,174,651	3,174,651	3,174,651	3,174,651	3,174,651	42,279,600
Total Taxes	3,174,651	3,174,651	3,174,651	3,174,651	7,358,441	64,345,539	3,174,651	3,174,651	3,174,651	3,174,651	3,174,651	53,633,670	153,909,507
Intergovernmental Revenue													
State Shared Revenue													
Auto Excise Tax	-	-	-	-	-	1,630,563	-	-	-	-	-	-	1,630,563
Commercial Vehicle Tax	-	-	-	-	-	474,300	-	-	-	-	486,644	-	960,944
Liquor Excise Tax	40,013	-	-	-	-	36,036	-	-	-	-	-	-	76,049
Liquor Gallonage Tax	59,944	-	-	52,728	-	-	61,329	-	-	59,730	-	-	233,731
Cigarette Tax	-	-	-	-	-	193,706	-	(96,853)	-	-	-	98,858	195,711
Gasoline Tax	524,009	541,614	584,575	537,787	589,343	562,037	586,305	326,713	576,860	580,670	583,686	588,890	6,582,489
Wheel Tax	146,462	-	127,853	347,789	198,044	-	-	377,498	380,183	-	365,566	180,713	2,124,109
PSCDA Tax	672,740	615,123	571,336	845,153	-	-	18,737	-	706,894	1,009,840	734,623	694,899	5,869,344
State Pension Subsidy	-	-	-	-	-	4,993,534	-	-	4,992,018	-	-	-	9,985,552
Sub Total	1,443,168	1,156,736	1,283,765	1,783,458	787,388	7,890,177	666,371	607,358	6,655,954	1,650,240	2,170,518	1,563,360	27,658,492
Local Government Shared Revenue													
Hotel Motel Tax	3,145,437	-	-	-	-	-	-	-	-	-	-	-	3,145,437
Sub Total	3,145,437	-	-	-	-	-	-	-	-	-	-	-	3,145,437
Grants													
Federal Grants	515,821	360,689	254,545	430,246	102,256	124,857	1,949,678	306,478	130,330	860,376	386,821	950,967	6,373,063
State Grants	4,862,184	-	219,678	-	-	327,599	480,574	980,960	56,118	267,480	116,347	-	7,310,941
Sub Total	5,378,005	360,689	474,223	430,246	102,256	452,457	2,430,252	1,287,438	186,448	1,127,856	503,167	950,967	13,684,004
Other Intergovernmental													
Staffing Agreements with County	-	-	-	-	-	30,000	-	-	-	-	-	-	30,000
Local Government Grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal Seized Drug	1,619	-	-	2,106	11,011	15,550	8,072	-	-	-	-	-	38,358
State Seized Drug	-	4,904	5,330	1,191	-	4,712	4,326	9,004	19,202	7,891	3,016	28,349	87,925
Sub Total	1,619	4,904	5,330	3,297	11,011	50,263	12,398	9,004	19,202	7,891	3,016	28,349	156,284
Total Intergovernmental Revenue	9,968,230	1,522,329	1,763,318	2,217,001	900,654	8,392,896	3,109,021	1,903,800	6,861,604	2,785,987	2,676,701	2,542,676	44,644,217

City of South Bend
Revenue by Type by Month

For the Year Ended December 31, 2025

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	4,635	40,119	64,672	125,954	113,720	35,716	10,800	150,911	558,053	75,031	88,758	370,668	1,639,036
Morris Performing Arts Center	924	8,873	11,277	24,535	15,767	2,971	-	32,216	-	-	-	-	96,562
Palais Royale Ballroom	26,508	14,138	(1,316)	11,819	12,388	13,572	7,845	13,557	10,172	11,419	13,803	28,867	162,770
Parks & Recreation	333,132	111,591	149,830	251,204	411,493	426,799	470,908	404,026	353,938	187,632	289,847	136,556	3,526,958
Lease of Coveleski Stadium	-	-	-	-	-	-	-	-	-	-	-	-	-
Century Center	214,891	137,135	225,646	152,541	328,187	182,030	90,857	503,054	118,758	126,641	164,738	239,620	2,484,098
Sub Total	580,089	311,856	450,109	566,053	881,555	661,089	580,409	1,103,764	1,040,921	400,722	557,145	775,711	7,909,424
Health - Animal Care & Control													
Pet Impound Reclaim Fee	-	235	175	340	125	240	570	570	730	695	435	430	4,545
Pet Adoption Fees	2,080	1,762	589	1,443	1,140	1,270	1,354	1,759	1,986	1,342	1,532	1,085	17,342
Pick Up Fees	160	-	-	-	80	40	40	-	80	40	40	80	560
Pet Micro Chipping	180	240	260	320	320	460	360	200	420	360	360	280	3,760
Vet Expenses	300	30	255	585	81	406	105	175	275	380	280	605	3,477
Pet Euthanasia	120	120	160	180	280	280	340	240	160	320	100	220	2,520
Animal Surrenders	880	660	757	780	680	640	560	520	760	480	380	640	7,737
Cremation	765	560	430	820	745	1,185	890	830	700	600	150	150	7,825
Rabies Specimen Prep	30	120	60	60	30	60	-	60	150	90	-	90	750
Boarding	-	-	-	-	-	-	-	45	90	135	90	270	630
Sub Total	4,515	3,727	2,686	4,528	3,481	4,581	4,219	4,399	5,351	4,442	3,367	3,850	49,146
Other													
DCI Staff Contracts	2,500	1,250	84,839	28,077	17,896	120,416	455,187	-	108,906	313,704	5,000	126,722	1,264,498
Other Misc Charges for Services	-	-	-	-	-	-	-	-	-	280	-	-	280
Parking-Garages	91,276	3,630	1,815	233,647	72,310	97,362	207,959	234,500	(121,721)	107,158	106,710	161,970	1,196,615
Parking-Century Center	17,520	9,255	27,176	7,825	8,490	7,280	6,045	8,360	9,000	7,610	10,550	1,705	120,816
the Parking-TIF - River East Development	720	360	360	-	360	720	360	360	360	360	-	720	4,680
Central Services-Internal Customers	707,969	837,071	797,095	921,724	769,732	860,143	784,262	752,721	937,822	917,283	-	1,304,447	9,590,270
Central Services-External Customers	21,322	26,711	43,791	25,884	25,445	30,533	29,863	24,123	26,045	31,771	17,139	18,931	321,560
Employee & Employer Assessments	1,536,221	1,516,456	1,521,695	1,514,926	1,512,525	1,510,974	1,512,797	1,542,193	1,529,269	1,532,415	1,537,424	1,545,315	18,312,211
Sub Total	2,377,528	2,394,734	2,476,772	2,732,085	2,406,758	2,627,427	2,996,113	2,561,897	2,489,320	2,910,221	1,676,823	3,159,091	30,810,929
Sanitation													
Trash Collection/Residential	579,794	591,169	591,283	591,570	592,731	593,919	593,117	595,255	597,665	596,025	597,377	596,274	7,116,179
Trash Collection/Commercial	12,210	12,380	12,248	12,235	12,259	12,206	12,124	12,163	12,123	12,144	12,357	12,312	146,761
Trash Collection/Apt 2 Units	4,745	4,925	4,824	4,848	4,807	4,813	4,783	4,796	4,807	4,845	4,845	4,841	57,878
Trash Collection/Apt 3 Units	2,199	2,244	2,244	2,279	2,290	2,285	2,286	2,244	2,250	2,264	2,278	2,288	27,151
Trash Collection/Apt 4 Units	3,015	3,064	3,089	3,092	3,110	3,089	3,090	3,076	3,017	3,035	2,988	3,031	36,698
Trash Collection/Seniors	-	-	-	-	-	-	-	(7)	-	-	-	-	(7)
Trash Collection/Special Pickup	1,980	2,000	1,500	2,280	1,900	2,140	2,460	2,635	2,780	3,500	3,160	2,180	28,515
Trash Collection/Yard Waste Pickup	20	10	-	40	70	10	20	30	10	140	10	150	510
Misc/Additional Trash Totes	(587)	(157)	(225)	(108)	(335)	(644)	(128)	(401)	(220)	(276)	(230)	(280)	(3,593)
Misc/Return Trip Customer Error	1,850	1,470	1,790	1,540	1,090	1,660	1,660	1,570	1,210	1,250	1,340	1,780	18,210
Misc/Contamination Fee	60	75	20	230	1,225	1,535	1,365	1,975	2,415	1,820	2,000	1,245	13,965
Misc/Tote Replacement Fee	350	150	500	800	766	414	1,207	1,016	552	672	387	422	7,235
Misc/Trash Start Fee	2,860	3,060	2,920	3,450	3,951	4,080	4,160	4,690	4,940	3,650	4,060	3,820	45,641
Misc/Yard Waste Totes	166	166	(65)	135,525	136,529	137,247	137,847	138,339	138,642	138,663	138,609	121	1,101,789
Sub Total	608,663	620,556	620,129	757,781	760,393	762,755	763,991	767,382	770,191	767,732	769,180	628,183	8,596,934

City of South Bend
Revenue by Type by Month

For the Year Ended December 31, 2025

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	688,451	690,817	662,098	652,031	691,577	773,912	875,290	876,994	808,073	750,215	691,322	662,971	8,823,750
Metered Sales/Commercial	204,280	206,911	207,035	199,533	216,678	231,634	241,502	248,834	230,210	226,012	214,089	200,992	2,627,709
Metered Sales/Industrial	29,090	30,247	31,856	29,987	32,816	33,712	33,505	36,221	32,219	34,297	34,251	30,894	389,096
Metered Sales/Multi Family	103,857	96,836	103,384	99,643	104,161	105,410	117,025	119,142	119,051	111,250	109,541	106,865	1,296,164
Bulk Sales/Olive St	-	-	-	-	203	534	-	406	145	348	435	-	2,071
Metered Sales/Institution	10,977	12,374	12,297	11,447	11,699	12,254	12,591	12,933	13,374	12,714	12,074	11,707	146,441
Public Fire Protection	229,995	230,005	230,146	229,949	230,489	229,410	231,174	230,312	232,168	231,268	233,940	230,597	2,769,454
Private Fire Protection	42,677	42,495	42,401	42,387	42,427	42,268	42,365	42,162	42,387	42,276	42,354	42,730	508,930
Sales to Public Authorities	32,719	35,403	36,695	31,813	36,773	44,770	51,866	50,844	52,765	47,568	41,085	33,616	495,917
Irrigation Sales	2,642	2,628	2,914	7,967	68,876	248,343	346,078	384,485	335,465	264,712	67,243	7,703	1,739,057
Other Water/Misc Service	18,039	34,437	26,565	20,577	43,659	36,214	36,933	47,941	47,972	40,492	47,862	16,986	417,678
Backflow Prevention Insp.	9,000	13,250	15,300	13,425	14,825	19,200	12,000	11,725	14,700	17,450	13,300	8,350	162,525
Water Main Extension	-	-	-	-	-	-	-	-	-	-	-	-	-
Rents From Water Property	-	-	-	-	-	-	-	-	-	-	-	-	-
Revenue From Cut Off Fees	-	450	525	375	225	300	-	75	150	75	232	-	2,407
Penalties (Forfeit Disc.)	(6,240)	9,686	8,764	9,163	7,429	9,566	9,812	9,508	11,534	10,389	9,759	10,106	99,477
Water Leak Insurance	96,429	96,255	96,155	96,175	96,348	96,219	96,395	96,337	96,622	96,457	96,557	96,433	1,156,383
System Development Fee	8	1,713	3,420	9,619	5,558	43,819	18,858	3,625	10,046	2,138	428	9,395	108,624
Sub Total	1,461,925	1,503,507	1,479,556	1,454,090	1,603,743	1,927,565	2,125,393	2,171,545	2,046,882	1,887,661	1,614,473	1,469,346	20,745,685
Utilities - Sewage													
Metered Sales/Residential	1,971,203	1,956,623	1,940,534	1,968,637	1,991,307	2,003,293	1,996,346	2,002,262	1,993,471	1,978,796	1,978,884	1,961,696	23,743,052
Metered Sales/Commercial	696,294	791,433	689,305	681,610	691,584	699,856	768,929	756,734	754,905	663,243	731,431	740,025	8,665,349
Metered Sales/Industrial	463,582	464,655	460,948	479,203	481,243	486,282	493,153	567,523	544,136	550,701	506,789	500,763	5,998,977
Metered Sales/Multi Family	286,434	284,281	282,300	291,613	292,864	291,636	295,032	298,464	291,165	292,331	290,980	286,349	3,483,449
Metered Sales/Institution	29,221	31,925	31,997	30,257	30,432	31,479	31,362	32,279	33,941	33,097	31,868	30,914	378,773
Sales to Public Authority	110,159	115,243	116,905	108,688	122,492	129,105	142,468	143,889	138,538	138,295	122,231	106,511	1,494,523
Wholesale Meter/New Carlisle	-	-	-	-	-	-	-	-	-	-	-	-	-
Penalties (Forfeit Disc.)	71,121	61,566	54,584	56,834	52,037	58,448	55,138	38,354	61,887	59,534	58,643	70,297	698,443
Dumping Fees	6,875	10,300	13,060	17,602	17,040	17,840	17,051	22,200	22,340	26,989	18,540	23,110	212,947
Laboratory Service Fees	1,950	1,800	1,950	3,900	1,950	-	2,910	1,800	1,650	2,100	1,950	2,130	24,090
Discharge Permit Fees	1,500	-	-	-	1,000	-	-	500	-	-	-	-	3,000
System Development Fee	19	4,141	8,249	228,256	12,366	104,596	44,426	10,191	23,186	4,122	1,031	24,732	465,314
Utility System Development Finance Charge	-	-	-	-	-	-	-	-	-	-	-	-	-
Utility Sewer Extension	33	33	33	33	33	400	-	-	-	-	-	-	567
Sewer Repair Insurance	49,422	49,359	49,281	49,257	49,420	49,386	49,405	49,490	49,583	49,538	49,498	49,489	593,126
Sewer Repair Deductible	10,117	10,054	9,915	10,079	9,972	9,129	9,794	9,453	9,919	10,892	9,772	10,053	119,149
Misc Revenues	434	-	-	-	-	-	-	-	-	-	-	4,972	5,406
UAP Assistance Fee	90,778	90,698	90,671	90,691	90,933	91,040	91,035	91,320	91,173	91,194	91,419	91,334	1,092,287
UAP Credit (Contra)	(60,632)	(58,601)	(61,608)	(65,118)	(68,361)	(70,061)	(71,624)	(72,463)	(72,717)	(73,604)	(76,251)	(77,535)	(828,574)
RINS Credits	-	-	-	-	-	-	-	-	-	-	-	-	-
Disconnect Program Fee	-	-	-	-	-	-	-	-	-	-	-	-	-
Utility Unmetered Sewer Fee	25,781	25,881	25,174	25,642	25,687	25,483	26,369	25,887	27,482	26,990	27,146	27,387	314,909
Sub Total	3,754,290	3,839,391	3,713,298	3,977,185	3,801,999	3,927,912	3,951,794	3,977,884	3,970,660	3,854,215	3,843,930	3,852,228	46,464,786
Utilities - Other													
Storm Water Fees	107,201	113,947	113,814	113,502	113,839	113,612	113,760	114,171	114,755	114,541	114,619	113,976	1,361,737
Clean Air/ReLeaf (Leaf Pickup)	37,985	37,920	37,880	37,872	37,941	37,927	37,921	38,008	38,144	38,088	38,121	37,990	455,797
Sub Total	145,186	151,867	151,693	151,374	151,780	151,539	151,681	152,180	152,898	152,630	152,740	151,966	1,817,534

City of South Bend
Revenue by Type by Month

For the Year Ended December 31, 2025

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	1,553	2,492	10,076	24,247	14,301	16,023	15,770	14,606	11,188	13,230	19,678	2,989	146,153
Mulch/Compost Sales	21	290	3,798	10,610	6,470	4,054	2,079	4,722	6,735	5,581	1,001	98	45,458
Sub Total	1,574	2,782	13,874	34,856	20,771	20,077	17,849	19,329	17,922	18,811	20,678	3,087	191,611
Total Charges for Services	9,512,595	9,493,292	9,661,432	11,098,328	10,205,227	10,813,346	11,048,035	11,315,801	11,145,970	10,756,772	9,188,419	11,382,417	125,623,794
Fines, Forfeitures, & Fees													
General													
Ordinance Violation	-	50	-	-	-	-	-	-	-	-	-	-	50
Bad Checks Fines	-	-	-	-	-	-	-	-	-	-	-	-	-
Credit Reports	-	-	-	-	-	-	-	-	-	-	-	-	-
Court Fees	1,723	-	-	-	-	1,455	1,812	-	20	1,583	200	200	6,993
Plan Commission Application Fee	1,350	1,000	1,600	3,000	1,950	500	4,600	3,400	2,800	-	600	300	21,100
Zoning Appeals Application Fee	1,450	1,950	2,200	1,225	1,750	1,025	1,825	950	1,350	2,400	600	675	17,400
Zoning Admin Fees	1,110	700	970	1,270	1,580	1,340	1,300	2,140	3,110	2,890	2,370	1,452	20,232
Zoning Admin Fines	75	-	38	38	75	-	38	138	38	38	113	113	700
Tax Abatement Admin Fees	750	3,542	2,705	-	1,696	500	1,329	1,563	-	250	1,212	-	13,547
Test Filling Fees	600	550	350	150	350	350	300	500	100	450	250	650	4,600
Econ Dev-CDBG Loan Late Fees	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Collections	-	-	213	150	-	-	375	356	-	-	288	-	1,382
Sub Total	7,058	7,792	8,075	5,833	7,401	5,170	11,578	9,047	7,418	7,611	5,632	3,390	86,004
Code Enforcement													
Vacant Bldg Registration	314	600	-	-	-	-	500	-	-	-	-	600	2,014
Landlord Registration Fee	60	70	20	25	15	25	10	-	5	-	-	-	230
Rental Unit Safety Fees	16,250	28,500	11,500	2,243	9,750	24,750	24,500	10,250	4,250	33,656	9,800	12,013	187,461
Demolition & Boarding	794	453	1,706	623	825	408	333	-	333	100	-	33,544	39,120
Collections	-	75	-	-	-	-	-	-	-	-	-	-	75
Environmental Violations	9,394	9,995	13,427	8,571	20,502	15,194	15,118	26,038	20,149	15,785	13,838	16,159	184,169
Ordinance Violation	8,265	6,706	6,982	6,782	21,996	1,295	1,324	5,558	7,312	3,760	9,840	4,500	84,320
Animal Ordinance Violation	727	623	866	1,257	963	2,888	1,627	4,704	2,161	1,066	2,089	1,386	20,357
Forfeitures-Civil Penalties	-	-	-	560	100	1,700	-	-	-	-	-	4,731	7,091
Sub Total	35,803	47,022	34,500	20,060	54,151	46,260	43,412	46,550	34,211	54,367	35,567	72,932	524,836
Parking													
Street Parking Fines	6,220	3,290	4,160	11,420	10,290	11,220	31,280	14,150	2,980	16,452	20,396	16,467	148,325
Public Safety													
False Alarms Fine	10,889	2,256	4,869	5,138	5,751	7,850	6,337	5,200	11,850	10,275	4,213	9,701	84,329
Noise Ordinance	360	-	50	50	50	100	-	2,500	-	50	-	-	3,160
Curfew Violation	-	-	-	25	-	-	-	-	-	50	-	-	75
Chronic Problem Property	-	-	-	-	-	-	-	-	-	-	-	-	-
Impound Towing Fees	560	490	610	570	630	540	640	520	600	658	474	505	6,797
Sub Total	11,810	2,746	5,529	5,783	6,431	8,490	6,977	8,220	12,450	11,033	4,686	10,206	94,361
Total Fines, Forfeitures, & Fees	60,891	60,850	52,264	43,095	78,273	71,140	93,247	77,967	57,058	89,463	66,282	102,994	853,526

City of South Bend
Revenue by Type by Month

For the Year Ended December 31, 2025

Revenue Type	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total
Other Income													
Miscellaneous Revenue													
Miscellaneous Revenue	3,674	9,223	46,650	24,866	15,115	1,977,963	22,903	6,822	4,507,134	1,135,317	13,234	954,202	8,717,103
Sale of Scrap Metal	1,783	1,856	1,217	19,474	947	-	1,612	1,478	746	3,964	-	132	33,209
Bond Interest Rebate	-	-	-	-	-	-	29,796	-	-	-	-	-	29,796
Bosch Principal Income	-	-	-	-	-	-	-	-	-	-	-	-	-
Bosch Interest Income IDFA	-	-	-	-	-	-	-	-	-	-	-	-	-
Origination Fees	14,700	-	4,187	3,000	-	1,685	-	10,000	-	500	1,050	-	35,122
Loan Servicing Fees	640	4,504	19,323	6,069	7,765	9,534	8,330	4,533	-	(1,584)	-	5,286	64,402
Sub Total	20,798	15,584	71,377	53,409	23,827	1,989,182	62,641	22,833	4,507,879	1,138,197	14,284	959,621	8,879,631
Bank Account Interest	2,183,323	1,463,750	1,590,255	1,540,809	820,175	1,914,937	1,776,652	1,107,549	811,374	2,557,249	1,592,267	1,106,887	18,465,228
Rental of Property	14,863	15,995	15,593	42,168	11,228	11,028	19,020	26,028	11,078	19,358	6,028	17,028	209,416
Donations	76,163	2,437	2,483	43,779	20,928	889,912	550,116	54,133	100,867	3,407,928	15,888	155,365	5,320,000
3rd Party Revenue													
Cable TV Franchise Fees	-	107,925	-	-	111,488	-	-	-	-	107,312	104,656	-	431,383
Video Franchise Fees	17,421	-	-	16,217	-	-	15,416	-	-	-	14,919	-	63,973
Sub Total	17,421	107,925	-	16,217	111,488	-	15,416	-	-	107,312	119,575	-	495,356
Total Other Income	2,312,569	1,605,691	1,679,708	1,696,383	987,647	4,805,060	2,423,845	1,210,543	5,431,199	7,230,045	1,748,042	2,238,901	33,369,631

Reimbursements													
Miscellaneous Reimbursements	6,837	51,003	7,505	42,802	28,701	60,929	33,214	13,784	423	22,259	14,929	14,042	296,428
Insurance Claim	18,783	35,632	31,656	19,824	45,217	24,390	7,905	15,647	13,631	27,498	23,385	(164,369)	99,199
IT Services	75,627	-	-	-	-	-	-	-	-	-	-	-	75,627
Travel Reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-
Lampost Program	-	-	50	1,500	1,450	1,000	400	-	-	-	-	-	4,400
Energy Rebates	-	-	-	1,783	-	-	-	-	-	-	-	-	1,783
Repair Reimbursement	5,292	75	225	75	525	1,833	75	1,854	225	375	300	225	11,079
Salary/Overtime Reimb	19,677	15,630	-	3,373	-	-	4,169	11,089	3,793	319,468	-	126,260	503,460
Diesel Tax Rebate	-	-	12,871	-	7,540	3,799	-	11,336	-	-	-	-	35,546
Pharmacy Rebates	73,797	77,514	76,703	74,338	72,784	74,406	-	75,554	75,622	75,487	75,825	76,028	828,058
Beck's Lake Reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-
EPA Professional Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Morris Advertising	-	-	-	-	-	-	-	-	-	-	-	-	-
Morris Advertising	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Reimbursements	200,015	179,855	129,010	143,696	156,217	166,357	45,762	129,265	93,694	445,086	114,439	52,184	1,855,579

Other Sources													
Interfund Transfers & Fixed Cost Allocations													
Interfund Transfers In	6,790,808	1,832,093	2,647,672	2,266,874	2,303,711	1,775,243	5,816,293	8,372,537	1,954,696	1,038,196	3,631,475	10,629,256	49,058,856
PILOT	-	-	-	-	-	-	5,765,661	-	-	-	-	-	5,765,661
Administration Cost Allocation	798,833	798,833	798,833	798,833	798,833	798,833	798,833	798,833	798,833	798,833	798,833	798,833	9,586,000
IT Cost Allocation	1,249,273	1,249,273	1,249,273	1,249,273	1,249,273	1,249,273	1,249,273	1,245,216	1,245,216	1,122,568	1,313,936	1,313,936	14,985,785
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	233,769	233,769	233,769	233,769	233,769	233,769	233,769	233,769	233,769	233,769	233,769	233,769	2,805,223
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	83,123	160,470	160,470	1,616,250
Sub Total	9,524,038	4,565,322	5,380,902	5,000,104	5,036,941	4,508,473	14,315,184	11,101,709	4,683,868	3,593,155	6,455,149	13,452,930	87,617,774

City of South Bend
Revenue by Type by Month

For the Year Ended December 31, 2025

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	-	-	-	-	-	-	-	-	213,384	-	147,453	-	360,837
Sale of Non-Capital Assets	-	-	-	-	-	-	-	-	16,175	-	5,419	-	21,594
Sale of Property	-	500	-	-	-	900	500	15,750	-	-	900	2,000	20,550
Other Damage Reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-
Vehicle Damage Reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-
Hydrant Damage Reimbursement	-	3,038	-	-	-	546	-	-	-	686	-	-	4,270
Sub Total	-	3,538	-	-	-	1,446	500	15,750	229,559	686	153,772	2,000	407,251
Issuance of Debt													
Capital Lease Proceeds	-	-	-	-	7,424,128	-	-	-	-	-	-	-	7,424,128
Bond Proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-
Premium on Bonds	-	-	-	-	-	-	-	-	-	-	-	-	-
Sub Total	-	-	-	-	7,424,128	-	-	-	-	-	-	-	7,424,128
Refunds													
Refunds	13	(3,443)	14,164	581	(4)	210	286	-	32,527	21	30	243	44,627
Specific Stop Loss	-	-	-	-	-	-	-	-	-	-	(5,610)	-	(5,610)
Utility Receipts Tax Refund	-	-	-	-	-	-	-	-	-	-	-	-	-
Sub Total	13	(3,443)	14,164	581	(4)	210	286	-	32,527	21	(5,580)	243	39,017
Other													
Sale of Property Held for Resale	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund Loan - Principal Income	-	-	-	-	-	-	-	111,126	-	-	-	-	111,126
Interfund Loan - Interest Income	-	-	-	-	-	-	-	9,766	-	-	-	-	9,766
Other Loan - Principal Income	(222,112)	127,130	47,327	52,062	(411,609)	(34,393)	407,222	19,462	(21,481)	(211,825)	(357,238)	(33,222)	(638,679)
Other Loan - Interest Income	35,606	40,845	42,480	37,863	46,896	41,552	39,969	60,627	45,869	49,502	41,633	43,310	526,152
Sub Total	(186,506)	167,975	89,807	89,925	(364,713)	7,159	447,190	200,981	24,388	(162,323)	(315,605)	10,088	8,365
Total Other Sources	9,337,544	4,733,392	5,484,873	5,090,610	12,096,351	4,517,288	14,763,160	11,318,440	4,970,342	3,431,539	6,287,736	13,465,260	95,496,535
Revenue Total	34,825,700	20,929,106	22,207,289	24,242,421	32,021,354	93,544,246	34,868,704	29,531,039	31,960,503	28,167,207	23,433,426	83,580,300	459,313,455

**City of South Bend
2025 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	56,233,109	12,790,038	2,403,428	-	278,361	7,000,378	2,850	11,676,027	2,516,000	2,088,049	3,383,144	2,406,784	6,340,661	107,118,830
Special Revenue Funds															
102	Rainy Day	-	-	-	-	-	-	-	-	-	-	521,821	-	-	521,821
201	Parks & Recreation	13,197,126	-	481,338	-	880	3,526,958	-	-	1,347,128	1,251,417	282,912	151,561	4,100,000	24,339,320
202	Motor Vehicle Highway	-	-	3,287,484	-	2,900	106,992	-	183,111	2,735,000	-	78,024	249,250	6,400,000	13,042,761
209	Studebaker-Oliver Revitalizing Grants	-	-	-	-	-	-	-	-	-	-	27,412	-	-	27,412
210	Economic Development State Grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-
211	Dept of Community Investment Operating	-	-	-	1,571	-	936,014	72,979	-	-	-	1,728	39,553	2,873,400	3,925,244
212	Dept of Community Investment Grants	-	-	-	3,923,622	-	-	-	-	-	-	-	-	-	3,923,622
216	Police State Seizures	-	-	87,925	-	-	-	-	-	-	-	14,493	-	-	102,418
217	Gift, Donation, Bequest	-	-	-	-	-	-	-	-	-	94,238	102,950	-	-	197,188
218	Police Curfew Violations	-	-	-	-	-	-	-	-	-	-	-	-	-	-
219	Unsafe Building	-	-	-	-	-	-	107,348	-	-	-	45,423	-	-	152,771
220	Law Enforcement Continuing Education	-	-	-	174,200	-	103,449	101,354	-	-	-	23,078	27,777	-	429,858
221	Rental Units Regulation	-	-	-	-	-	-	187,691	-	-	-	20,688	-	-	208,379
227	Loss Recovery	-	-	-	341,203	-	-	-	-	-	-	140,634	-	-	481,837
230	Code Enforcement Fund	-	-	-	-	23,460	49,146	229,797	-	356,000	-	7,669	9,456	5,207,000	5,882,528
249	Local Income Tax - Public Safety	-	12,222,196	-	-	-	-	-	-	-	-	251,599	-	-	12,473,795
251	Local Road & Street	-	-	2,131,630	86,283	-	-	-	-	-	-	50,422	(5,255)	1,500,000	3,763,080
257	LOIT Special Distribution	-	-	-	-	-	-	-	-	-	-	1,555	-	-	1,555
258	Human Rights Federal Grants	-	-	-	145,485	-	25,000	-	-	-	-	10,625	-	-	181,110
263	American Rescue Plan	-	-	-	-	-	-	-	-	-	-	42,521	-	-	42,521
264	COVID-19 Response	-	-	-	4,166	-	-	-	-	-	-	-	-	-	4,166
265	Local Road & Bridge Grant	-	-	-	1,276,250	-	-	-	-	-	-	23,954	-	957,000	2,257,204
266	MVH Restricted Fund	-	-	3,287,484	-	-	-	-	-	-	-	61,818	-	-	3,349,302
273	Morris PAC / Palais Royale Marketing	-	-	-	-	-	-	-	-	-	-	-	-	-	-
274	Morris PAC Self-Promotion	-	-	-	-	-	-	-	-	-	-	-	-	-	-
280	Police Block Grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-
289	Haz-Mat	-	-	-	-	-	51,027	-	-	-	-	2,472	-	-	53,499
291	Indiana River Rescue	-	-	-	-	-	120,315	-	-	-	-	26,349	-	-	146,664
294	Regional Police Academy	-	-	-	-	-	-	-	-	-	-	-	-	-	-
295	COPS MORE Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-
299	Police Federal Drug Enforcement	-	-	38,358	-	-	-	-	-	-	-	2,517	-	-	40,875
404	Local Income Tax - Certified Shares	-	-	-	-	-	-	-	-	-	-	11,707	-	-	11,707
408	Local Income Tax - Economic Development	-	17,267,366	-	54,467	-	-	-	-	-	5,000	1,213,293	-	-	18,540,126
410	Urban Development Action Grant	-	-	-	-	-	-	-	-	-	-	3,170	-	-	3,170
655	Project ReLeaf	-	-	-	-	-	455,797	-	-	-	-	26,520	-	-	482,317
705	Police K-9 Unit	-	-	-	-	-	-	-	-	-	-	-	-	-	-
730	City Cemetery	-	-	-	-	-	-	-	-	-	-	1,445	-	-	1,445
731	Bowman Cemetery	-	-	-	-	-	-	-	-	-	-	22,737	-	-	22,737
754	Industrial Revolving Fund	-	-	-	-	-	-	-	-	-	-	169,067	(71,328)	-	97,738
Total Special Revenue Funds		13,197,126	29,489,562	9,314,221	6,007,247	27,240	5,374,698	699,169	183,111	4,438,128	1,350,655	3,188,603	401,014	21,037,400	94,708,172
Debt Service Funds															
312	2017 Parks Bond Debt Service	1,132,951	-	32,086	-	-	-	-	-	-	-	1,747	-	-	1,166,784
350	2018 Fire Station #9 Bond Debt Service	-	-	-	-	-	-	-	-	-	-	-	-	344,656	344,656
672	Century Center Energy Conservation Debt Svc	-	-	221,437	-	-	-	-	-	-	-	11,395	29,796	111,484	374,112
752	South Bend Redevelopment Authority	-	-	-	-	-	-	-	-	-	-	17,118	-	9,805,500	9,822,618
755	South Bend Building Corporation	-	-	-	-	-	-	-	-	-	-	2,991	-	1,445,000	1,447,991
756	2015 Smart Streets Bond Debt Service	-	-	-	-	-	-	-	-	-	-	92	-	1,713,500	1,713,592
757	2015 Parks Bond Debt Service	-	-	-	-	-	-	-	-	-	-	4,986	-	343,040	348,026
760	2017 Eddy Street Commons Bond Debt Service	-	-	-	-	-	-	-	-	-	-	188	-	1,955,125	1,955,313

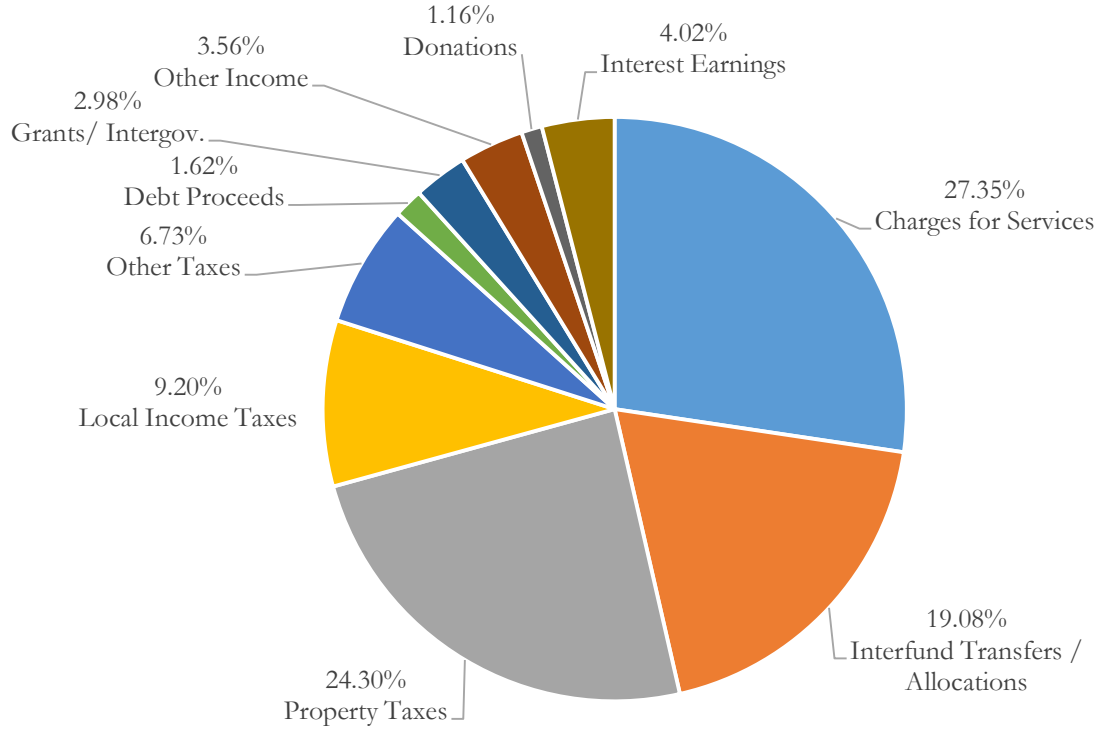
**City of South Bend
2025 Revenue by Type by Fund**

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	1,132,951	-	253,523	-	-	-	-	-	-	-	38,518	29,796	15,718,305	17,173,093
	Capital Funds														
287	Fire Department Capital	-	-	-	-	-	2,090,253	-	-	470,000	-	74,111	12,762	-	2,647,126
401	Coveleski Stadium Capital	-	-	-	-	-	-	-	-	-	-	835	-	-	835
406	Cumulative Capital Development	725,737	-	26,373	-	-	-	-	-	-	-	16,315	-	-	768,424
407	Cumulative Capital Improvement	-	-	153,773	-	-	-	-	-	-	-	17,214	-	-	170,988
412	Major Moves Construction	-	-	-	-	-	-	-	-	-	-	36,268	120,892	-	157,160
413	Professional Sports Convention Development Area	-	-	5,869,344	-	-	-	-	-	-	-	205,509	-	-	6,074,853
416	Morris Performing Arts Center Capital	-	-	-	-	-	-	-	-	-	-	123,594	-	-	123,594
450	Palais Royale Historic Preservation	-	-	-	-	-	31,864	-	-	-	-	6,954	-	-	38,818
451	2018 Fire Station #9 Bond Capital	-	-	-	-	-	-	-	-	-	-	15,118	-	-	15,118
453	2018 Zoo Bond Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-
455	2021 Infrastructure Bond Capital	-	-	-	-	-	-	-	-	-	-	22,327	-	-	22,327
471	2017 Parks Bond Capital	-	-	-	-	-	-	-	-	-	-	30,397	-	-	30,397
750	Equipment/Vehicle Leasing	-	-	-	-	-	-	-	-	-	-	-	-	-	-
759	2017 Eddy Street Commons Bond Capital	-	-	-	-	-	-	-	-	-	-	1	-	-	1
	Total Capital Funds	725,737	-	6,049,490	-	-	2,122,117	-	-	470,000	-	548,645	133,654	-	10,049,642
	Enterprise Funds														
600	Consolidated Building Fund	-	-	-	-	3,252,267	-	5,982	-	-	-	163,692	7,059	-	3,428,999
601	Parking Garages	-	-	-	-	-	1,196,615	145,525	-	-	-	6,762	1,291	175,000	1,525,193
602	Morris Performing Arts Center Operations	-	-	-	-	-	1,735,598	-	-	-	9,248	11,577	74,608	447,000	2,278,031
610	Solid Waste Operations	-	-	-	-	-	8,596,934	-	-	-	-	80,140	2,139	-	8,679,212
611	Solid Waste Capital	-	-	-	-	-	-	-	-	-	-	61,319	-	1,166,000	1,227,319
620	Water Works Operations	-	-	-	-	-	20,637,061	-	1,655,108	-	-	619,448	23,390	-	22,935,006
622	Water Works Capital	-	-	-	-	-	108,624	-	-	-	-	705,368	7,599,349	-	8,413,341
624	Water Works Customer Deposit	-	-	-	-	-	-	-	-	-	-	61,753	-	-	61,753
625	Water Works Sinking (Debt Service)	-	-	-	-	-	-	-	-	-	-	56,079	-	112,545	168,624
626	Water Works Bond Reserve	-	-	-	-	-	-	-	-	-	-	73,520	-	138,414	211,934
629	Water Works Operations & Maintenance Reserve	-	-	-	-	-	-	-	-	-	-	139,459	-	-	139,459
640	Sewer Repair Insurance	-	-	-	-	-	712,276	-	-	-	-	62,134	-	-	774,409
641	Sewage Works Operations	-	-	-	-	-	45,478,808	-	421,322	-	-	1,802,232	13,626	-	47,715,987
642	Sewage Works Capital	-	-	-	-	-	465,314	-	-	-	-	267,927	37,698	-	770,938
643	Sewage Works Operations & Maintenance Reserve	-	-	-	-	-	-	-	-	-	-	264,386	-	-	264,386
649	Sewage Sinking (Debt Service)	-	-	-	-	-	-	-	-	-	-	69,537	-	7,995,968	8,065,505
653	Sewage Debt Service Reserve	-	-	-	-	-	-	-	-	-	-	195,432	-	377,724	573,156
654	Sewage Works Customer Deposit	-	-	-	-	-	-	-	-	-	-	70,369	-	-	70,369
667	Storm Sewer Fund	-	-	-	-	-	1,361,737	-	-	-	-	91,335	-	-	1,453,072
670	Century Center Operations	-	-	1,275,000	-	-	2,602,754	-	71,905	-	-	9,602	(134,232)	-	3,825,028
671	Century Center Capital	-	-	500,000	-	-	-	-	-	-	-	63,759	-	-	563,759
	Total Enterprise Funds	-	-	1,775,000	-	3,252,267	82,895,720	151,507	2,148,335	-	9,248	4,875,828	7,624,928	10,412,651	113,145,482
	Internal Service Funds														
222	Central Services	-	-	-	-	2,799	9,911,829	-	160,000	-	-	6,181	90,139	200,000	10,370,949
224	Central Services Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-
226	Liability Insurance	-	-	-	-	-	-	-	3,639,999	-	-	336,267	42,649	-	4,018,915
278	Police Take Home Vehicle	-	-	-	-	-	74,580	-	-	-	-	42,986	-	-	117,566
279	IT / Innovation / 311 Call Center	-	-	-	-	-	-	-	14,985,785	-	50,000	266,884	164,331	-	15,467,000
711	Self-Funded Employee Benefits	-	-	-	-	-	17,907,655	-	-	-	-	392,585	822,448	-	19,122,688
713	Unemployment Compensation	-	-	-	-	-	16,119	-	-	-	-	-	-	80,000	96,119
714	Parental Leave Fund	-	-	-	-	-	313,857	-	-	-	-	44,160	-	-	358,016

**City of South Bend
2025 Revenue by Type by Fund**

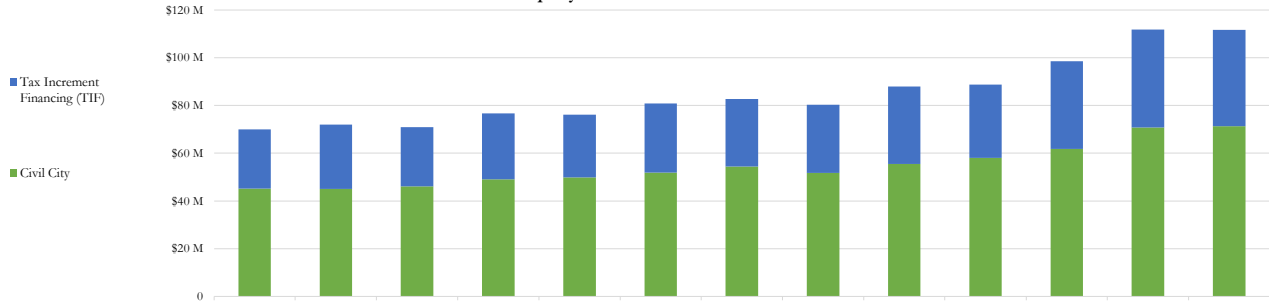
Fund No.	Fund Name	Property Taxes	Local Income Taxes	Other Taxes	Grants / Intergov.	Licenses & Permits	Charges for Services	Fines, Forfeitures & Fees	Interfund Allocations	Debt Proceeds	Donations	Interest Earnings	Other Income	Interfund Transfers In	Total
	Total Internal Service Funds	-	-	-	-	2,799	28,224,041	-	18,785,784	-	50,000	1,089,063	1,119,567	280,000	49,551,254
	Fiduciary Funds														
701	Fire Pension	-	-	3,921,439	-	-	-	-	-	-	-	12,066	7,191	-	3,940,696
702	Police Pension	-	-	6,064,113	-	-	-	-	-	-	-	20,916	-	-	6,085,029
	Total Fiduciary Funds	-	-	9,985,552	-	-	-	-	-	-	-	32,982	7,191	-	10,025,725
	Total City Funds	71,288,923	42,279,600	29,781,213	6,007,247	3,560,667	125,616,954	853,526	32,793,257	7,424,128	3,497,952	13,156,782	11,722,933	53,789,017	401,772,197
	Redevelopment Commission Controlled Funds														
	Tax Increment Financing Funds														
324	TIF - River West Development Area	20,605,180	-	385,000	7,676,757	-	-	-	-	-	-	1,281,990	201,682	-	30,150,609
422	TIF - West Washington	521,276	-	-	-	-	-	-	-	-	-	62,486	-	-	583,762
429	TIF - River East Development Area (NE Dev)	8,125,754	-	-	-	-	4,680	-	-	-	-	901,028	-	-	9,031,462
430	TIF - Southside Development Area #1	3,441,587	-	-	-	-	-	-	-	-	-	360,601	-	-	3,802,188
435	TIF - Douglas Road	278,701	-	-	-	-	-	-	-	-	-	41,108	-	-	319,809
436	TIF - River East Residential Area (NE Res)	7,368,486	-	-	-	-	-	-	-	-	-	421,658	-	-	7,790,145
	Total Tax Increment Financing Funds	40,340,984	-	385,000	7,676,757	-	4,680	-	-	-	-	3,068,872	201,682	-	51,677,976
	Redevelopment Funds														
433	Redevelopment General	-	-	764,000	-	-	-	-	-	-	1,822,049	147,726	-	-	2,733,775
439	Certified Technology Park	-	-	-	-	-	-	-	-	-	-	533	-	-	533
452	2018 TIF Park Bond Capital	-	-	-	-	-	-	-	-	-	-	5,180	-	-	5,180
454	Airport Urban Enterprise Zone	-	-	-	-	-	-	-	-	-	-	19,629	-	-	19,629
456	2023 South Bend RDA Lease Rental Revenue Bonds	-	-	-	-	-	-	-	-	-	-	662,426	-	-	662,426
457	South Bend RDA Lease Rental Revenue Bonds of 20	-	-	-	-	-	-	-	-	-	-	418,799	-	-	418,799
458	2024 RDA Bond Proceeds (Four Winds)	-	-	-	-	-	-	-	-	-	-	911,610	-	-	911,610
	Total Redevelopment Funds	-	-	764,000	-	-	-	-	-	-	1,822,049	2,165,902	-	-	4,751,951
	Debt Service Funds														
315	Airport 2003 Debt Reserve	-	-	-	-	-	-	-	-	-	-	9,025	-	-	9,025
328	SBCDA 2003 Debt Reserve	-	-	-	-	-	-	-	-	-	-	15,088	-	-	15,088
351	2018 TIF Park Bond Debt Service	-	-	-	-	-	-	-	-	-	-	49,539	-	-	49,539
352	2019 South Shore Double Tracking Debt Service	-	-	-	-	-	-	-	-	-	-	4	-	1,035,500	1,035,504
353	2020 TIF Library Bond Debt Service Reserve	-	-	-	-	-	-	-	-	-	-	16	-	-	16
	Total Debt Service Funds	-	-	-	-	-	-	-	-	-	-	73,672	-	1,035,500	1,109,172
	Total Redevelopment Commission Funds	40,340,984	-	1,149,000	7,676,757	-	4,680	-	-	-	1,822,049	5,308,446	201,682	1,035,500	57,539,098
	Grand Total	111,629,908	42,279,600	30,930,213	13,684,004	3,560,667	125,621,634	853,526	32,793,257	7,424,128	5,320,000	18,465,228	11,924,615	54,824,517	459,311,295

**City of South Bend
2025 Revenue Summary
Revenue by Type**



Revenue Type	2025 Actual Revenue	Percent of Total
Charges for Services	\$ 125,621,634	27.35%
Interfund Transfers / Allocations	87,617,774	19.08%
Property Taxes	111,629,908	24.30%
Local Income Taxes	42,279,600	9.20%
Other Taxes	30,930,213	6.73%
Debt Proceeds	7,424,128	1.62%
Grants/ Intergov.	13,684,004	2.98%
Other Income	16,338,807	3.56%
Donations	5,320,000	1.16%
Interest Earnings	18,465,228	4.02%
Total	\$ 459,311,295	100.00%

Property Tax Collections

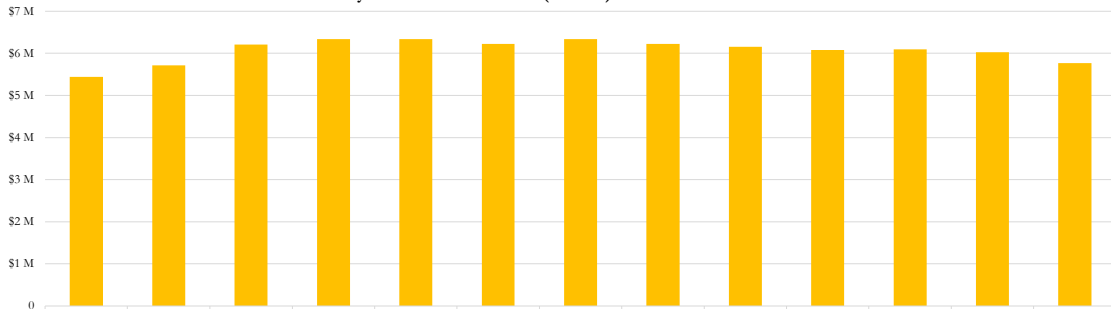


Fund Type	2012/pay 2013	2013/pay 2014	2014/pay 2015	2015/pay 2016	2016/pay 2017	2017/pay 2018	2018/pay 2019	2019/pay 2020	2020/pay 2021	2021/pay 2022	2022/pay 2023	2023/pay 2024	2024/pay 2025
Civil City	45,189,966	45,002,931	46,171,932	49,067,532	49,858,701	51,877,631	54,376,009	51,748,694	55,516,953	58,019,715	61,739,306	70,811,554	71,288,923
Tax Increment Financing (TIF)	24,790,322	27,031,090	24,742,902	27,640,882	26,234,941	28,911,164	28,228,570	28,439,449	32,349,444	30,651,245	36,715,585	40,942,289	40,340,984
Total	\$ 69,980,288	\$ 72,034,021	\$ 70,914,835	\$ 76,708,416	\$ 77,136,347	\$ 80,788,795	\$ 82,604,579	\$ 82,604,579	\$ 80,188,143	\$ 88,670,960	\$ 98,454,891	\$ 111,753,843	\$ 111,629,908

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

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

Payment in Lieu of Taxes (PILOT)

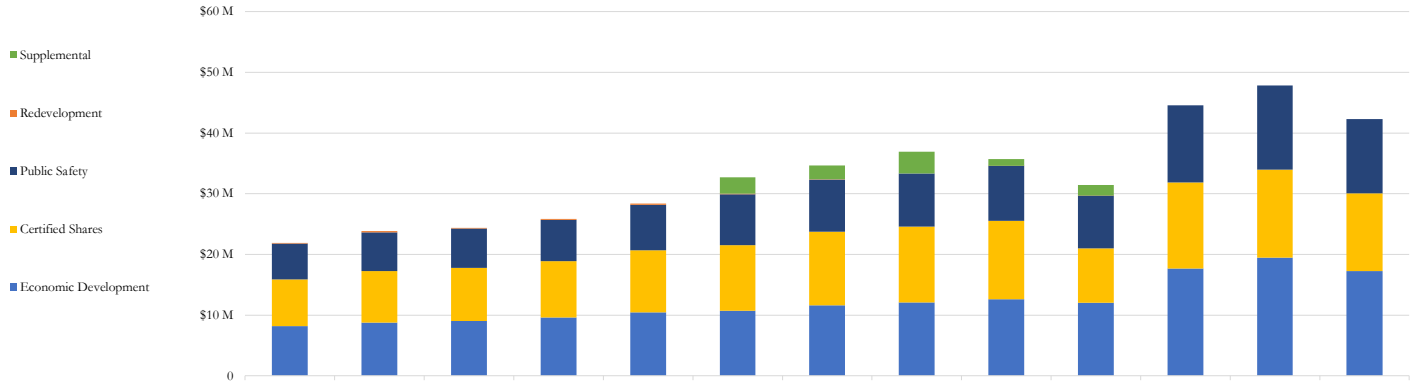


Fund	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual
General Fund	3,503,778	3,671,422	4,282,212	4,620,384	6,208,332	6,332,487	6,340,990	6,221,791	6,154,321	6,079,325	6,095,594	6,024,186	5,765,661
Parks & Recreation Fund	696,009	729,389	884,835	926,268	-	-	-	-	-	-	-	-	-
Football Hall of Fame	71,468	85,677	220,578	112,116	-	-	-	-	-	-	-	-	-
Cumulative Capital Develop.	46,055	46,692	52,191	53,040	-	-	-	-	-	-	-	-	-
Total	\$ 5,439,816	\$ 5,711,808	\$ 6,208,332	\$ 6,332,487	\$ 6,340,990	\$ 6,221,791	\$ 6,340,990	\$ 6,221,791	\$ 6,154,321	\$ 6,079,325	\$ 6,095,594	\$ 6,024,186	\$ 5,765,661

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

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

Local Income Taxes



Fund	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
Economic Development	8,177,352	8,796,821	9,031,709	9,594,602	10,433,361	10,720,959	11,597,226	12,123,599	12,597,307	12,065,405	17,660,862	19,485,677	17,267,366
Certified Shares	7,711,609	8,483,839	8,754,940	9,275,956	10,267,404	10,805,515	12,148,294	12,440,774	12,912,855	8,933,585	14,189,571	14,471,413	12,790,038
Public Safety	5,892,386	6,380,029	6,466,190	6,791,160	7,467,618	8,381,554	8,560,555	8,766,330	9,094,317	8,705,124	12,690,915	13,856,678	12,222,196
Redevelopment	135,330	161,972	104,972	178,067	191,861	124,929	70,356	8,775	1,099	92	352	21	-
Supplemental	-	-	-	-	-	2,679,602	2,267,292	3,558,459	1,131,137	1,760,616	-	-	-
Total	\$ 24,507,308	\$ 25,839,785	\$ 28,527,005	\$ 30,274,493	\$ 30,274,493	\$ 32,712,559	\$ 34,643,723	\$ 36,897,957	\$ 35,736,715	\$ 31,464,822	\$ 44,541,700	\$ 47,813,789	\$ 42,279,600

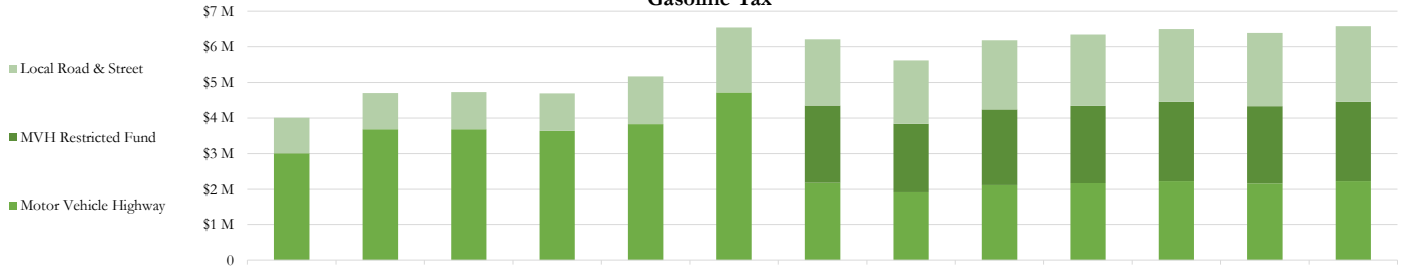
Local income taxes are based on employee wages earned in St. Joseph County multiplied by the tax rate and then allocated to the local governmental units in the county based on several factors including property tax levy amounts. St. Joseph County has adopted three local income taxes (LIT) that result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

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

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

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

Gasoline Tax



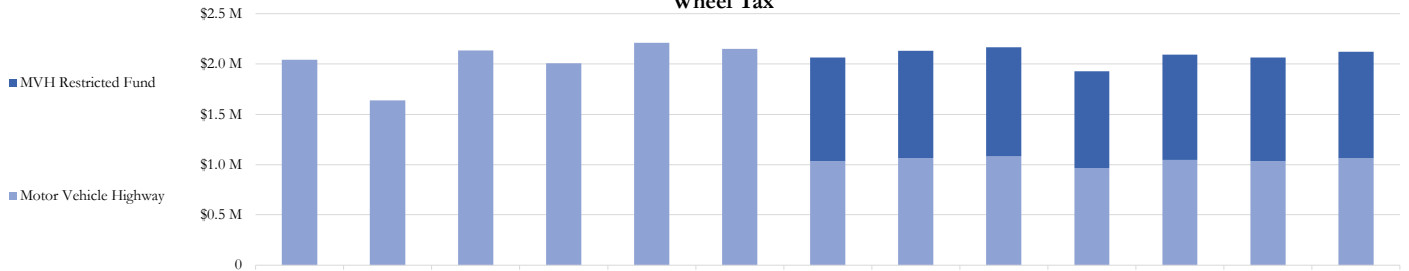
Fund	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual
Motor Vehicle Highway	3,006,122	3,682,329	3,679,371	3,640,561	3,829,167	4,717,972	2,176,158	1,919,245	2,121,120	2,169,747	2,227,697	2,163,565	2,225,430
MVH Restricted Fund	-	-	-	-	-	-	2,176,158	1,919,245	2,121,120	2,169,747	2,227,697	2,163,565	2,225,429
Local Road & Street	1,001,871	1,017,383	1,045,516	1,046,446	1,334,565	1,827,580	1,858,579	1,781,618	1,939,498	2,003,475	2,040,961	2,063,246	2,131,630
Total	\$ 4,007,993	\$ 4,699,712	\$ 4,724,887	\$ 4,687,007	\$ 5,163,733	\$ 6,545,552	\$ 6,210,894	\$ 5,620,107	\$ 6,181,737	\$ 6,342,970	\$ 6,496,355	\$ 6,390,377	\$ 6,582,489

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

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

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

Wheel Tax

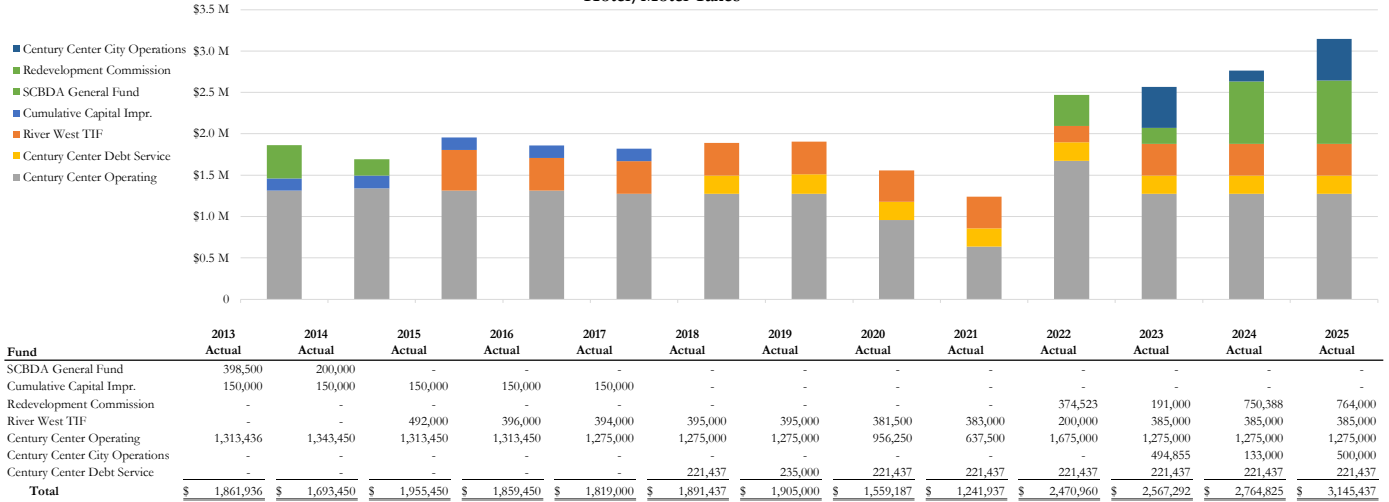


Fund	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual
Motor Vehicle Highway	2,045,213	1,637,707	2,135,441	2,006,547	2,211,731	2,152,758	1,032,893	1,065,913	1,083,009	964,795	1,046,526	1,033,125	1,062,055
MVH Restricted Fund	-	-	-	-	-	-	1,032,893	1,065,913	1,083,009	964,795	1,046,526	1,033,125	1,062,055
Total	\$ 2,045,213	\$ 1,637,707	\$ 2,135,441	\$ 2,006,547	\$ 2,211,731	\$ 2,152,758	\$ 2,065,786	\$ 2,131,825	\$ 2,166,019	\$ 1,929,591	\$ 2,093,052	\$ 2,066,250	\$ 2,124,109

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.

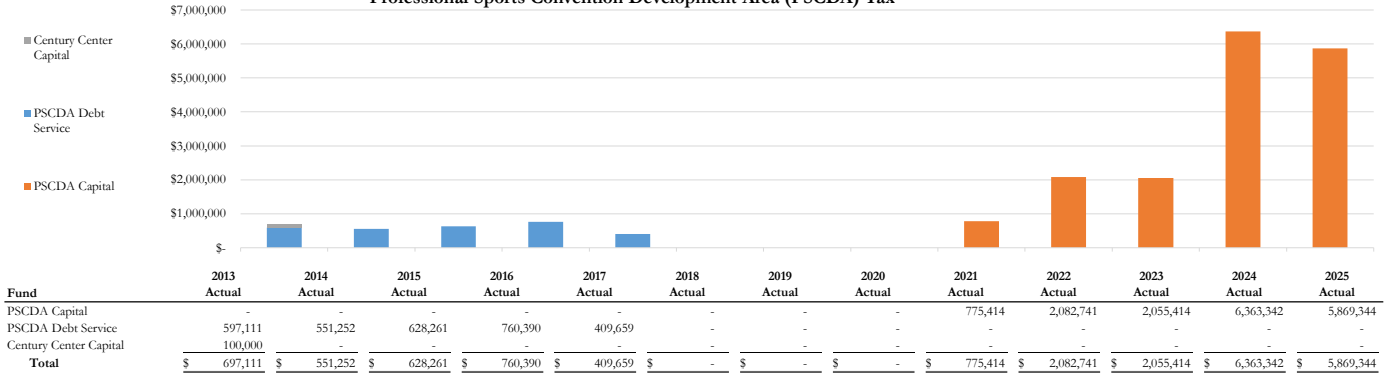
Hotel/Motel Taxes



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

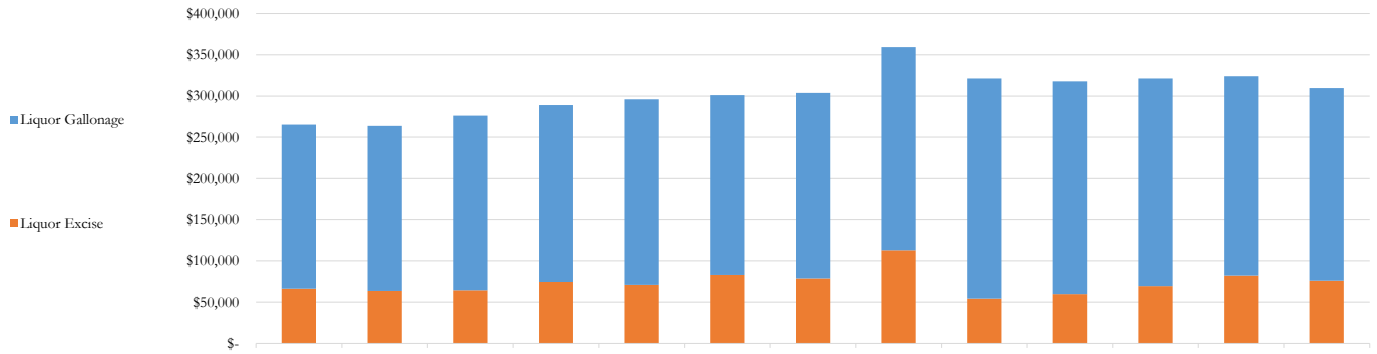


The Indiana Department of Revenue collects a portion of state sales tax and income taxes (covered taxes) generated in the professional sports convention development area (PSCDA). The taxes are remitted on a monthly basis to St. Joseph County which remits it to the City of South Bend. The maximum amount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

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

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

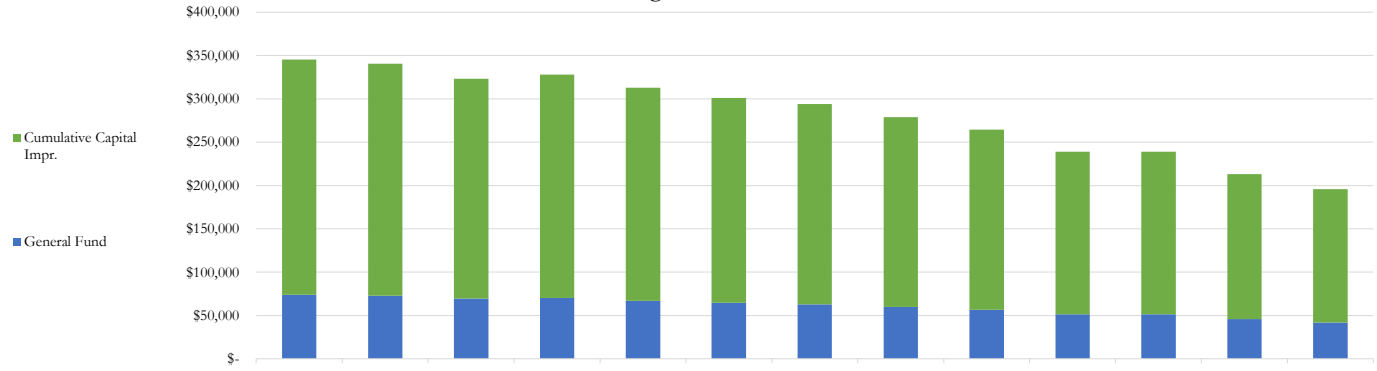
Liquor Excise and Gallonage Tax



General Fund	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual
Liquor Excise	66,400	63,817	64,350	74,432	71,082	83,259	78,689	113,223	54,315	59,945	69,589	82,517	76,049
Liquor Gallonage	198,867	200,108	211,919	214,542	224,717	217,717	225,083	245,951	266,674	257,714	251,381	241,611	233,731
Total	\$ 265,268	\$ 263,925	\$ 276,269	\$ 288,974	\$ 295,799	\$ 300,976	\$ 303,771	\$ 359,174	\$ 320,989	\$ 317,659	\$ 320,969	\$ 324,127	\$ 309,780

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

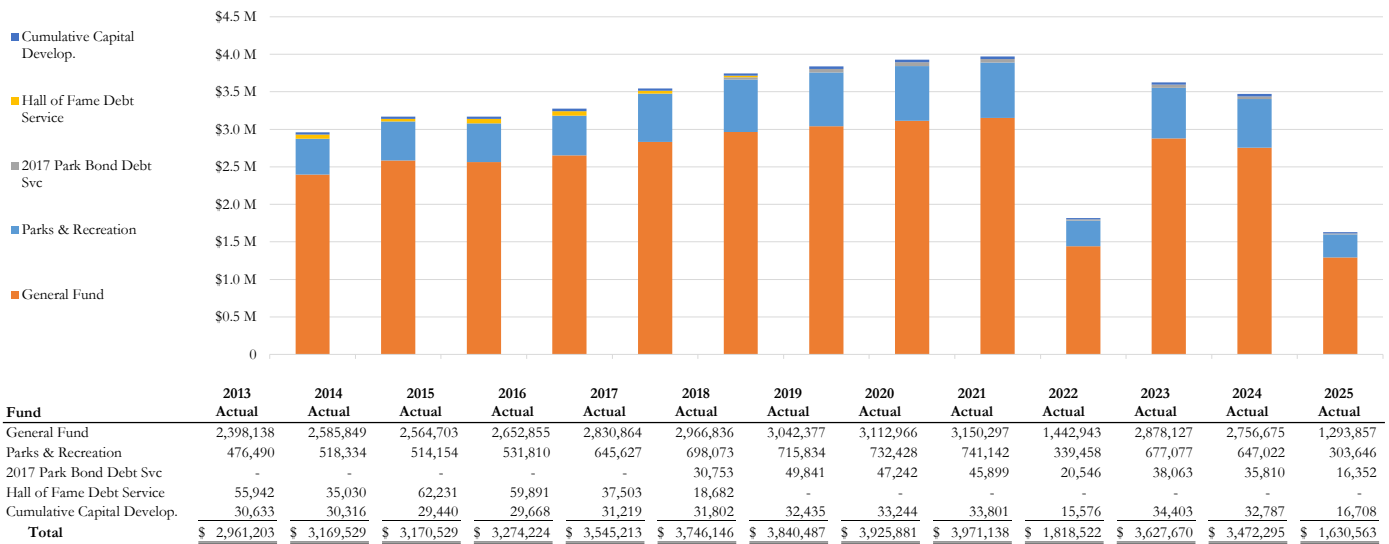
Cigarette Tax



Fund	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual
General Fund	74,034	72,948	69,269	70,289	67,068	64,467	63,007	59,796	56,662	51,209	51,215	45,641	41,938
Cumulative Capital Impr.	271,457	267,475	253,987	257,727	245,915	236,379	231,026	219,253	207,761	187,765	187,788	167,350	153,773
Total	\$ 345,490	\$ 340,424	\$ 323,256	\$ 328,017	\$ 312,982	\$ 300,846	\$ 294,034	\$ 279,050	\$ 264,422	\$ 238,974	\$ 239,002	\$ 212,991	\$ 195,711

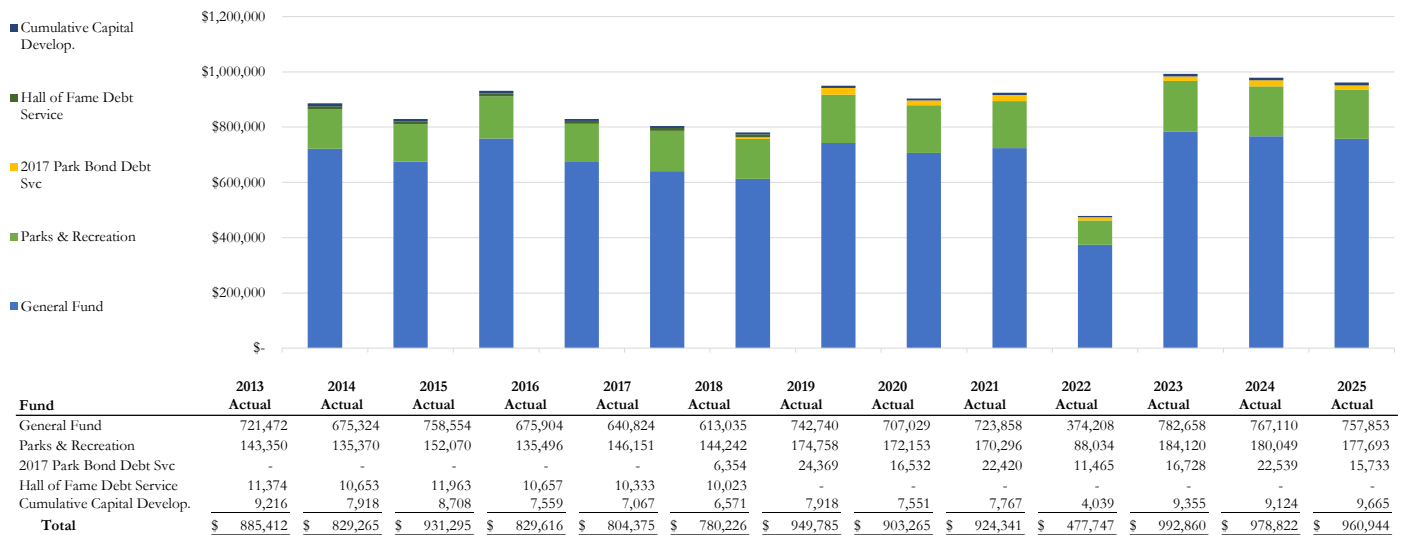
Cigarette tax is distributed biannually by the State of Indiana and received into the General Fund #101 and the Cumulative Capital Improvement Fund #407.

Vehicle/Aircraft Excise Tax



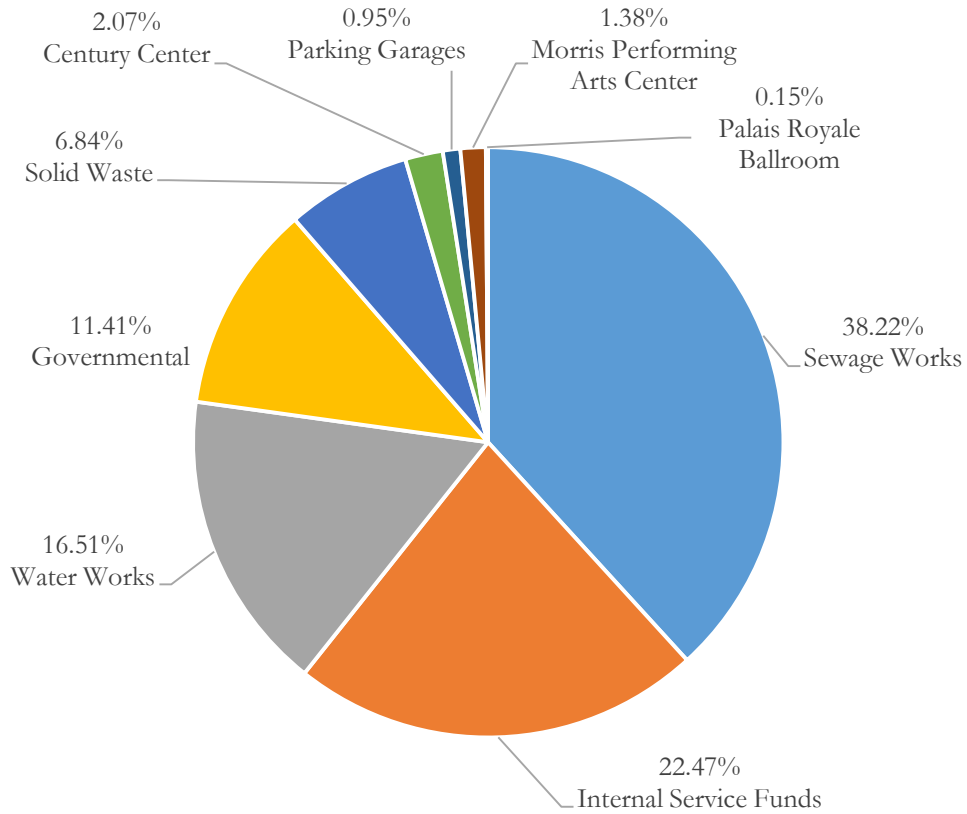
The Vehicle/Aircraft Excise tax is distributed in June and December by St. Joseph County and received into the General Fund #101, Parks & Recreation Fund #201, 2017 Parks Bond Debt Service Fund #312, and the Cumulative Capital Development Fund #406.

Commercial Vehicle Excise Tax



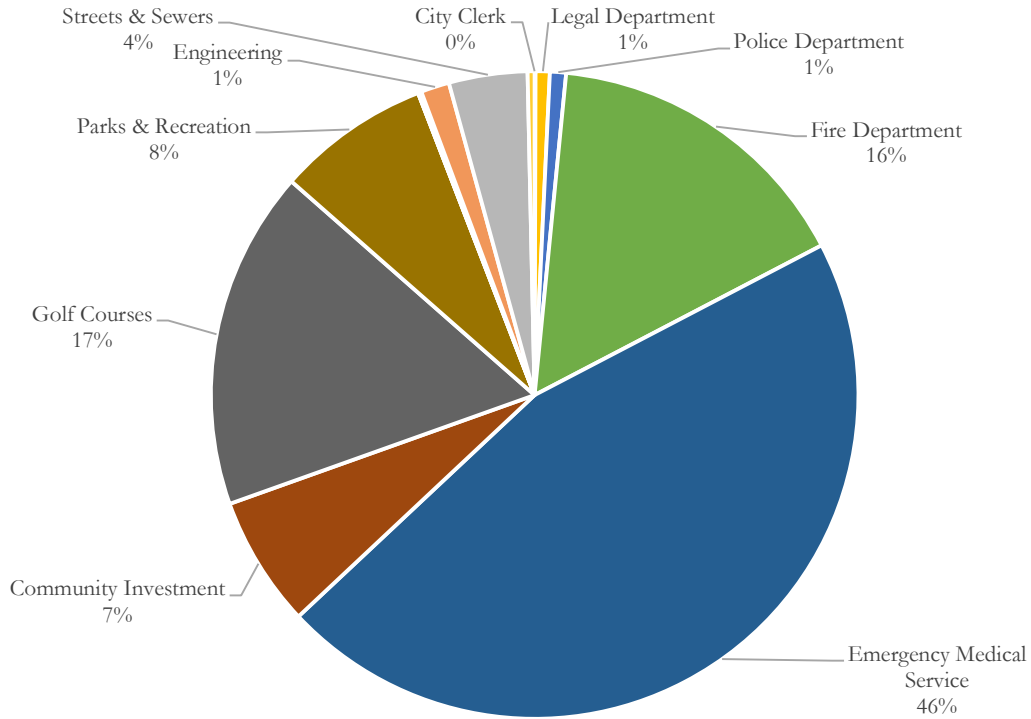
The Commercial Vehicle Excise tax is distributed in June and December by St. Joseph County and received into the General Fund #101, Parks & Recreation Fund #201, 2017 Parks Bond Debt Service Fund #312, and the Cumulative Capital Development Fund #406.

**City of South Bend
2025 Revenue Summary
Charges for Services**



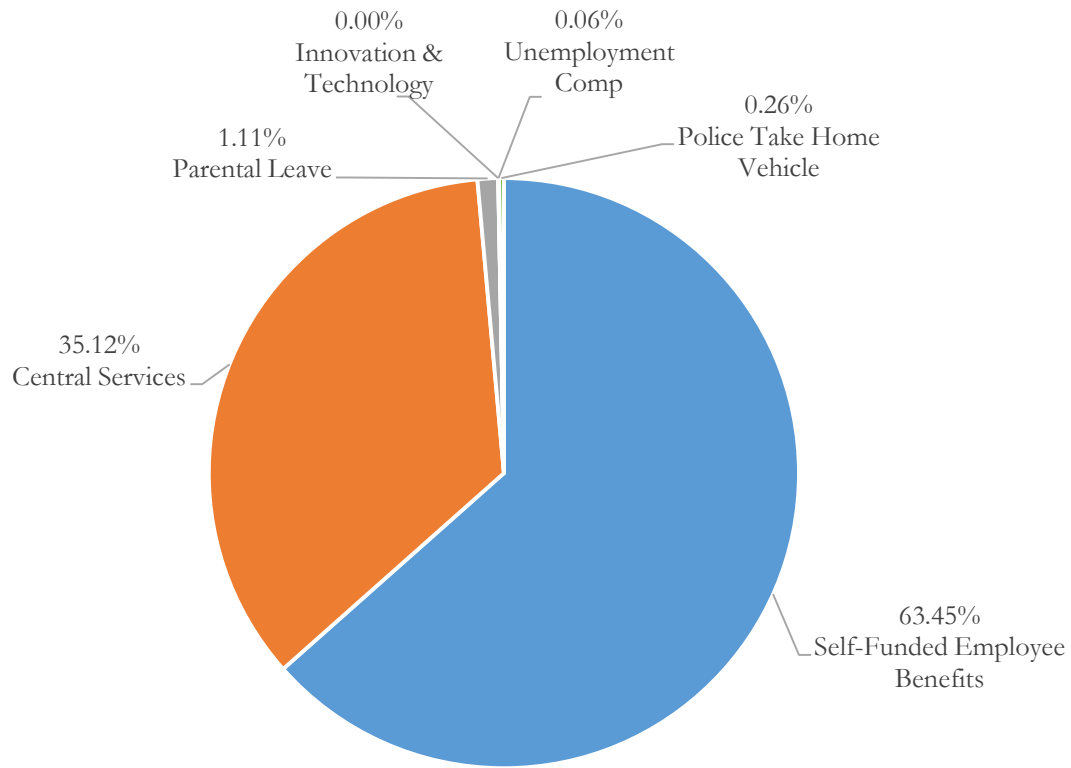
Revenue Type	2025 Actual Revenue	Percent of Total
Sewage Works	\$ 48,018,134	38.22%
Internal Service Funds	28,224,041	22.47%
Water Works	20,745,685	16.51%
Governmental	14,339,103	11.41%
Solid Waste	8,596,934	6.84%
Century Center	2,602,754	2.07%
Parking Garages	1,196,615	0.95%
Morris Performing Arts Center	1,735,598	1.38%
Palais Royale Ballroom	162,770	0.15%
Total	\$ 125,621,634	100.00%

**City of South Bend
2025 Revenue Summary
Charges for Services - Governmental**



Revenue Type	2025 Actual Revenue	Percent of Total
City Clerk	-	0.00%
Redevelopment Commission	4,680	0.03%
General City	1,650	0.01%
Legal Department	102,309	0.71%
Police Department	115,324	0.80%
Fire Department	2,264,113	15.79%
Emergency Medical Service	6,546,661	45.66%
Community Investment	936,014	6.53%
Golf Courses	2,428,106	16.93%
Parks & Recreation	1,098,851	7.66%
Animal Resource Center	-	0.00%
Diversity & Inclusion	280	0.00%
Human Rights	25,000	0.17%
Engineering	204,180	1.42%
Streets & Sewers	562,789	3.92%
Neighborhoods	49,146	0.34%
Total	\$ 14,339,103	100.00%

City of South Bend
2025 Revenue Summary
Charges for Services - Internal Service Funds



Revenue Type	2025 Actual Revenue	Percent of Total
Self-Funded Employee Benefits	\$ 17,907,655	63.45%
Central Services	9,911,829	35.12%
Parental Leave	313,857	1.11%
Innovation & Technology	-	0.00%
Unemployment Comp	16,119	0.06%
Police Take Home Vehicle	74,580	0.26%
Total	\$ 28,224,041	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	2025 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	1,060
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	4,578
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	3,563
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	16,560
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	200
Food Vending Machines (per location)	-	-	-	-	-	-	-	5,100	5,584	5,780	4,916	6,024	5,332	3,380	480	2,175	1,895	1,855
Food Vending Vehicle (per vehicle)	103	943	1,282	835	647	707	717	647	712	433	222	135	154	218	65	200	135	335
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	1,792
Itinerant Restaurant	15	10	10	10	5	5	5	5	5	5	5	5	-	80	5	10	-	90
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	10,737	13,141
Lawn Parking (10 or more cars) flat rate	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	3,310
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	2,765
Mobile Food Truck	-	-	-	-	-	-	-	-	2,120	3,655	3,993	4,233	4,570	4,833	6,300	6,940	11,560	10,465
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	445
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	2,225
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	105
Precious Metal Dealer	648	650	686	330	1,183	973	1,048	568	568	568	568	475	480	480	375	408	400	408
Public Parking Facility (per facility)	1,360	1,456	1,363	1,715	991	690	680	709	781	704	595	635	425	603	480	959	1,198	1,122
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	45,059	44,413
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	7,730
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	1,815
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	2,378
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	1,651
Tattoo & Piercing Artists	-	-	-	-	-	520	495	468	480	965	763	770	1,123	963	1,625	1,593	1,955	2,215
Tattoo & Piercing Establishments	-	-	-	-	-	255	155	155	155	410	310	310	565	695	1,000	1,005	1,030	1,030
Taxicab - Companies	250	250	300	350	800	1,100	800	800	700	490	200	200	205	200	200	200	205	220
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	457
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	1,022
Transient Merchant	625	910	1,180	905	1,325	1,310	750	895	625	755	895	750	615	475	675	335	475	560
Vehicle Removal Service	780	663	1,055	730	923	663	923	935	990	780	533	390	395	390	375	390	593	533
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	\$ 123,823	\$ 128,043

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	2025 Actual No. Sold
Adult Business	5	5	5	5	5	5	4	4	4	4	4	4	4	3	3	3	3	2
Alarm Agents	25	28	28	45	58	64	70	73	71	67	69	68	64	58	55	56	54	55
Arborist/Tree Service	35	34	36	40	46	47	42	43	47	44	44	41	44	41	40	41	43	42
Automotive Repair/Service Center	92	108	94	95	99	93	94	95	89	85	85	85	78	78	77	78	81	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	4
Food Vending Machines (per location)	-	-	-	-	-	-	-	4	4	4	4	4	4	4	3	4	3	3
Food Vending Vehicle (per vehicle)	1	5	6	6	2	2	2	2	2	2	4	1	1	2	1	1	1	2
Hotel & Motel (per establishment)	18	17	19	19	17	18	18	17	17	19	20	19	19	19	18	17	19	19
Itinerant Restaurant	3	2	2	2	1	1	1	1	1	1	1	1	-	1	1	2	-	3
Lawn Parking (10 or more cars) flat rate	110	148	83	70	65	83	40	70	71	62	90	65	-	66	65	47	44	54
Lawn Parking (10 or more cars) flat rate	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	17
Massage Technician	18	25	18	22	21	15	13	21	19	22	21	21	20	17	20	21	31	35
Mobile Food Truck	-	-	-	-	-	-	-	-	4	11	10	12	9	13	12	17	26	24
Open Air Business (per location)	16	15	24	15	17	19	85	66	48	44	13	25	20	14	11	10	16	12
Peddlers/Canvassers	41	56	69	83	87	63	59	54	26	21	18	51	6	25	6	18	13	49
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	1
Precious Metal Dealer	7	7	7	11	16	15	13	7	7	7	7	6	6	6	5	6	5	5
Public Parking Facility (per facility)	16	16	15	15	11	10	9	9	9	8	7	7	5	7	6	11	15	14
Restaurant	428	494	487	517	518	502	517	505	510	521	536	508	451	468	493	481	530	523
Rubbish/Garbage Removal	17	23	18	19	19	15	13	11	12	10	11	10	8	7	8	8	7	6
Scrap Metal/Junk Dealers	23	18	17	17	17	15	13	13	12	11	12	11	10	7	8	8	9	8
Second Hand Dealers (per year)	18	29	25	32	31	33	37	34	29	28	26	23	20	20	18	21	21	19
Self Service Laundry	8	10	9	9	9	9	9	9	9	10	8	8	9	8	8	8	9	8
Tattoo & Piercing Artists	-	-	-	-	-	4	6	6	6	9	10	9	12	11	13	17	21	24
Tattoo & Piercing Establishments	-	-	-	-	-	1	1	1	1	2	3	2	3	4	4	6	6	6
Taxicab - Companies	11	11	12	12	8	11	8	8	7	6	2	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	21
Taxicab - Vehicles	136	147	142	180	170	180	168	165	147	68	16	26	9	17	21	18	15	18
Transient Merchant	9	10	9	9	12	8	6	7	7	7	7	6	5	4	5	3	4	5
Vehicle Removal Service	6	5	8	7	7	5	7	7	8	6	4	3	3	3	3	3	6	4
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	1,017	1,066

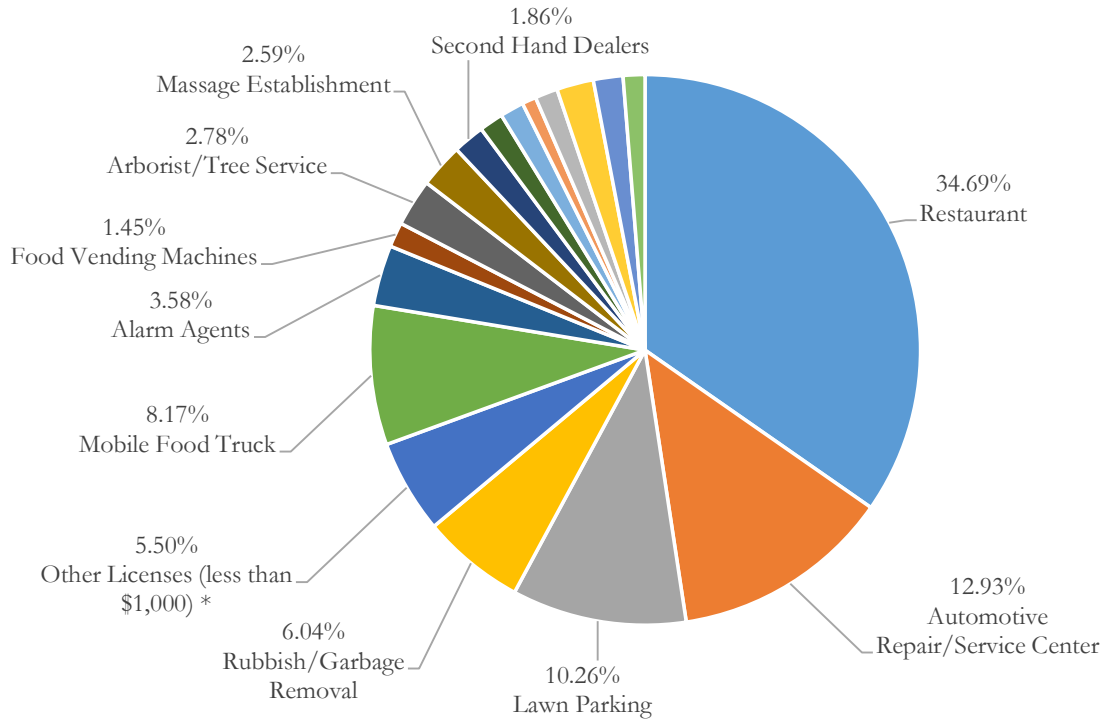
Note: Business license actual revenue includes application fee transactions and late charges if applicable.

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 (10 or more cars) flat rate	\$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
2025 Revenue Summary
Business Licensing Revenue**



License Type	2025	
	Actual Revenue	Percent of Total
Restaurant	\$ 44,413	34.69%
Automotive Repair/Service Center	16,560	12.93%
Lawn Parking	13,141	10.26%
Rubbish/Garbage Removal	7,730	6.04%
Other Licenses (less than \$1,000) *	7,043	5.50%
Mobile Food Truck	10,465	8.17%
Alarm Agents	4,578	3.58%
Food Vending Machines	1,855	1.45%
Arborist/Tree Service	3,563	2.78%
Massage Establishment	3,310	2.59%
Second Hand Dealers	2,378	1.86%
Scrap Metal/Junk Dealers	1,815	1.42%
Hotel & Motel	1,792	1.40%
Adult Business	1,060	0.83%
Taxicab	1,699	1.33%
Massage Technician	2,765	2.16%
Peddlers/Canvassers	2,225	1.74%
Self Service Laundry	1,651	5.17%
Total	\$ 128,043	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, 2025

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	ADL2026-001	Yes	No	None
Torch Lounge	\$ 505.00	Pending	1	ADL2026-002	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 2008-2025

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	2025 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	16,968
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	10,420
Animal Welfare Ordinance Violation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	60,174	5,020	-
Cremation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6,179	4,810	7,975
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	3,840
Pet Licenses/Permits/Vet Exp/Rabies Prep/Boarding	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	27,200	26,183	28,267
Pick Up Fees (unwanted pets)	408	260	505	260	80	2,347	2,682	460	690	480	560	720	340	693	715	880	600	560
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	4,695
Misc. Revenue															10	493	840	1,705
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	\$ 128,791	\$ 72,206	\$ 74,430

* 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 2008-2025

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	2025 Actual No. Sold	Current License Fee
Animal Adoption Fee	437	357	332	247	195	257	296	284	261	383	532	565	292	310	371	336	297	289	\$85/Dogs, \$100/Puppies, \$65/Cats (Pre 8-1-14: \$75/Dogs, \$60/Cats)
Animal Surrenders/Euthanasia Fee	1,304	925	1,038	1,013	852	650	389	460	455	390	403	417	323	448	515	605	541	520	\$20 per animal (Pre 8-1-14: \$10)
Animal Welfare Ordinance Violation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	302	25	-	Amount varies for each violation
Cremation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	52	50	80	Price based on weight of animal
Dangerous/Vicious Dog License Fees	42	47	53	36	38	18	8	-	-	-	-	-	-	1	N/A	-	-	-	Dangerous Dog License eliminated in 2015 / Vicious Dog fees - Code Sec. 5-38
Micro Chipping for Pets	147	172	191	924	702	118	183	203	163	226	180	190	176	223	216	196	176	192	\$20 per pet
Pet Licenses/Permits/Vet Exp/Rabies Prep/Boarding	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	938	*See fee structure below (Pre 8-1-14: \$10 - \$25 per pet)
Pick Up Fees (unwanted pets)	-	-	-	-	-	-	-	12	18	12	14	18	9	17	18	22	15	14	\$40 per pet (Pre 2015: \$20 per pet)
Reclaim Fee for Impounded Pets	300	413	418	405	316	342	148	202	215	275	257	278	239	240	203	93	95	171	**See fee structure below (Pre 8-1-14: \$20 licensed, \$30 unlicensed, \$50 subsequent)
Misc. Revenue															1	3	5	18	
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	2,222	

* 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

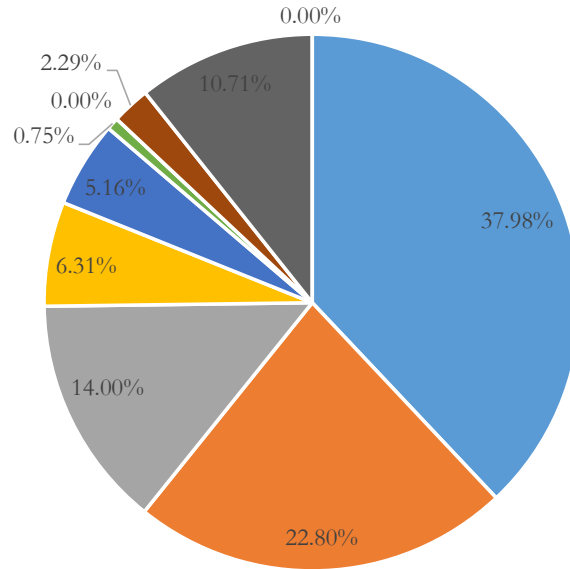
Historical Summary 2008-2025

License Type	Estimate Revenue Per License	Estimated Cost Per License
Animal Adoption Fee	\$ 59	\$ 38
Animal Surrenders/Euthanasia Fee	\$ 20	\$ 38
Animal Welfare Ordinance Violation	n/a	
Cremation	n/a	
Dangerous/Vicious Dog License Fees	\$ 125	n/a
Micro Chipping for Pets	\$ 23	\$ 38
Pet Licenses/Permits/Vet Exp/Rabies Prep/Boarding	\$ 43	\$ 37.65
Pick Up Fees (unwanted pets)	\$ 41	\$ 38
Reclaim Fee for Impounded Pets	\$ 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

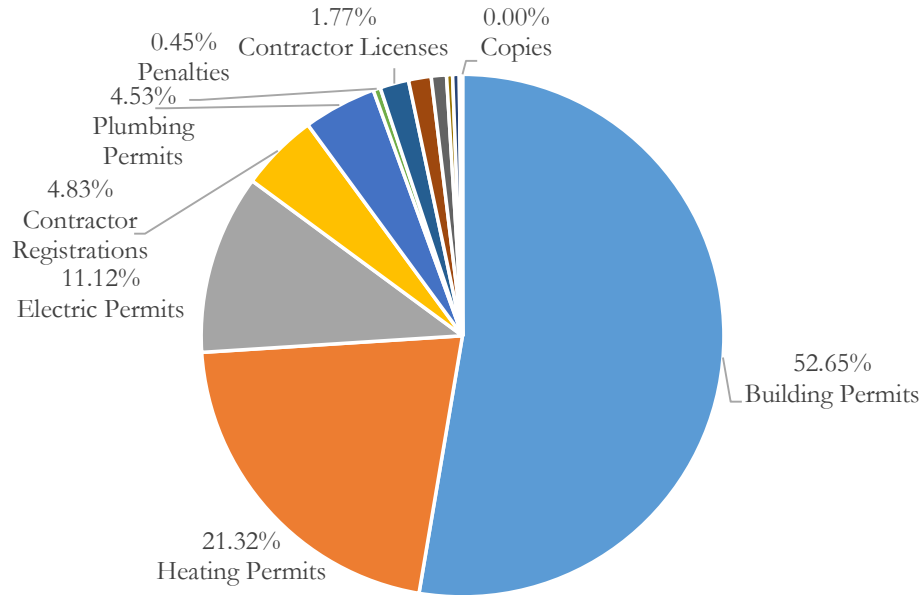
City of South Bend
2025 Revenue Summary
Animal Resource Center Licensing & Fees

- 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	2025 Actual Revenue	Percent of Total
Pet Licenses/Permits/Vet Exp/Rabies Prep/Boarding	\$ 28,267	37.98%
Animal Adoption	16,968	22.80%
Animal Surrender	10,420	14.00%
Reclaim Fee for Impounded Pets	4,695	6.31%
Micro Chipping for Pets	3,840	5.16%
Pick Up Fees (unwanted pets)	560	0.75%
Vicious Dog Fee	-	0.00%
Misc. Revenue	1,705	2.29%
Cremation	7,975	10.71%
Animal Welfare Ordinance Violation	-	0.00%
Total	\$ 74,430	100.00%

**City of South Bend
2025 Revenue Summary
Building Permits & Fees**



Revenue Type	# of Permits/Fees	2025 Actual Revenue	Percent of Total Revenue
Building Permits	5,158	1,715,325	52.65%
Heating Permits	2,610	694,548	21.32%
Electric Permits	2,172	362,127	11.12%
Contractor Registrations	1,258	157,250	4.83%
Plumbing Permits	1,595	147,660	4.53%
Penalties	60	14,626	0.45%
Contractor Licenses	461	57,625	1.77%
Registrations	365	45,625	1.40%
Fence Permits	549	30,749	0.94%
Demolition Permits	221	12,383	0.38%
Sign Permits	117	12,980	0.40%
Violation Fines	17	1,400	0.04%
Test Filing Fees	65	3,250	0.10%
Improvement Location Permits	22	1,240	0.04%
Zoning Documentation Fees	14	700	0.02%
NE Neighborhood Plan Review	0	0	0.00%
Copies	0	0	0.00%
Moving Permits	0	0	0.00%
Design Guidelines	0	0	0.00%
Filing Fees	0	0	0.00%
Fire Dept. Administration Fees	101	253	0.01%
Total	14,785	\$ 3,257,741	100.00%

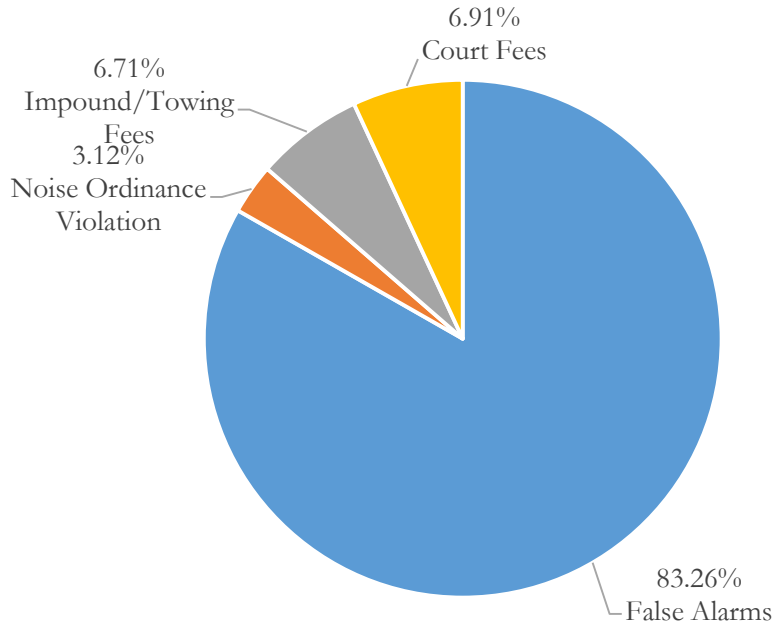
City of South Bend
Code Enforcement Violations

For the Year Ended December 31, 2025

Month	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total
Violation Revenue by Type													
Litter													
Illegal Dumping	5,036	3,015	4,836	2,240	7,293	1,580	3,591	3,098	1,973	2,450	798	1,680	37,590
Other	-	50	-	-	-	-	-	1,050	-	-	500	250	1,850
Civil Penalty	-	-	-	-	-	-	3,000	975	-	-	-	-	3,975
Litter Fine	3,050	4,550	4,050	6,680	5,000.00	2,750	2,370	-	1,250	3,222	1,200	250	34,372
Sub Total	\$ 8,086	\$ 7,615	\$ 8,886	\$ 8,920	\$ 12,293	\$ 4,330	\$ 8,961	\$ 5,123	\$ 3,223	\$ 5,672	\$ 2,498	\$ 2,180	\$ 77,787
Sub-standard Housing													
Civil Penalty	-	-	-	660	160	-	2,100	-	-	-	-	-	2,920
Demolition	7,247	-	1,540	40	-	-	-	-	-	-	-	-	8,827
Failure to Complete Repairs	2,400	1,500	700	3,600	2,200	1,000	100	400	400	600	300	-	13,200
Sub Total	\$ 9,647	\$ 1,500	\$ 2,240	\$ 4,300	\$ 2,360	\$ 1,000	\$ 2,200	\$ 400	\$ 400	\$ 600	\$ 300	\$ -	\$ 24,947
Grass and Weeds													
Park Maint Charges	250	509	849	340	340	849	1,698	5,772	2,037	2,237	1,867	1,698	18,446
Grass Citation/Fines	170	750	550	500	700	2,000	4,500	9,700	2,375	3,750	1,750	1,000	27,745
Other	-	-	-	-	-	-	-	-	-	-	-	50	50
Sub Total	\$ 420	\$ 1,259	\$ 1,399	\$ 840	\$ 1,040	\$ 2,849	\$ 6,198	\$ 15,472	\$ 4,412	\$ 5,987	\$ 3,617	\$ 2,748	\$ 46,241
Vegetation													
Illegal Dumping	2,690	1,223	1,971	463	983	240	533	1,558	1,753	1,670	405	960	14,449
Other	-	-	-	-	-	-	200	1,150	200	-	-	50	1,600
Sub Total	\$ 2,690	\$ 1,223	\$ 1,971	\$ 463	\$ 983	\$ 240	\$ 733	\$ 2,708	\$ 1,953	\$ 1,670	\$ 405	\$ 1,010	\$ 16,049
Continuous Enforcement													
Grass Citation/Fines	-	-	-	-	1,000	100	100	-	50	-	-	-	1,250
Park Maint Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Sub Total	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ 100	\$ 100	\$ -	\$ 50	\$ -	\$ -	\$ -	\$ 1,250
Snow Ticket													
Snow Ticket	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Secure Property													
Boarding	\$ 478	\$ 1,810	\$ 812	\$ 333	\$ 991	\$ 408	\$ 333	\$ 333	\$ 333	\$ -	\$ -	\$ -	\$ 5,831
Trash Can													
Trash Can Ticket	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Violation Revenue Collected	\$ 21,321	\$ 13,407	\$ 15,308	\$ 14,856	\$ 18,667	\$ 8,927	\$ 18,525	\$ 24,036	\$ 10,371	\$ 13,929	\$ 6,820	\$ 5,938	\$ 172,104

Billing Year	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	Total		
Violation Revenue Collected During 2025 by Year Billed													
Litter	\$ 8,820	\$ 8,767	\$ 14,528	\$ 19,841	\$ 29,701	\$ 48,662	\$ 47,652	\$ 53,058	\$ 63,721	\$ 77,787	\$ 372,536	2025 Summary *	Percent
Sub-standard Housing		188	25,154	12,963	1,702	87,583	84,366	19,195	155,750	24,947	\$ 411,847	Total Violations Invoiced	
Grass and Weeds	2,688	4,028	4,617	14,141	8,318	15,913	13,194	30,416	41,333	46,241	\$ 180,889	Total Collected	4.0%
Vegetation	2,298	765	1,783	2,650	5,705	6,224	5,003	12,927	20,010	16,049	\$ 73,412	Total Outstanding	96.0%
Continuous Enforcement	9,172	2,009	670	-	-	-	9,509	-	6,278	1,250	\$ 28,888		
Secure Property	-	-	504	143	1,855	3,016	4,423	6,034	11,995	5,831	\$ 33,801	* This	
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	\$ 172,104	\$ 1,105,228		

**City of South Bend
2025 Revenue Summary
Public Safety Violations**

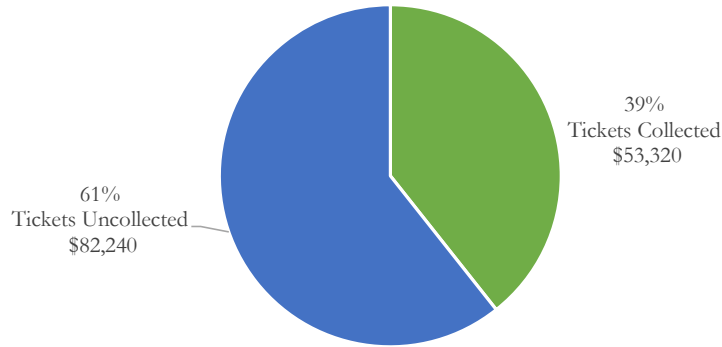


Revenue Type	2025 Actual Revenue	Percent of Total Revenue
False Alarms	\$ 84,328	83.26%
Noise Ordinance Violation	3,160	3.12%
Impound/Towing Fees	6,797	6.71%
Court Fees	6,993	6.91%
Total	\$ 101,278	100.00%

Summary of Court Fines & Fees Received During 2025	# of Fines	Total Court Fees Revenue	Average per Fine
St Joseph Traffic and Misdemeanor Court	411		
Traffic Violations	966		
Superior Felony Court	259		
	1,636	\$ 6,341	\$ 3.88

Tickets Issued During 2025	# of Tickets
Movers (Traffic)	2,300
Warning	846
Parking	228
Noise Ordinance	15
Total	3,389

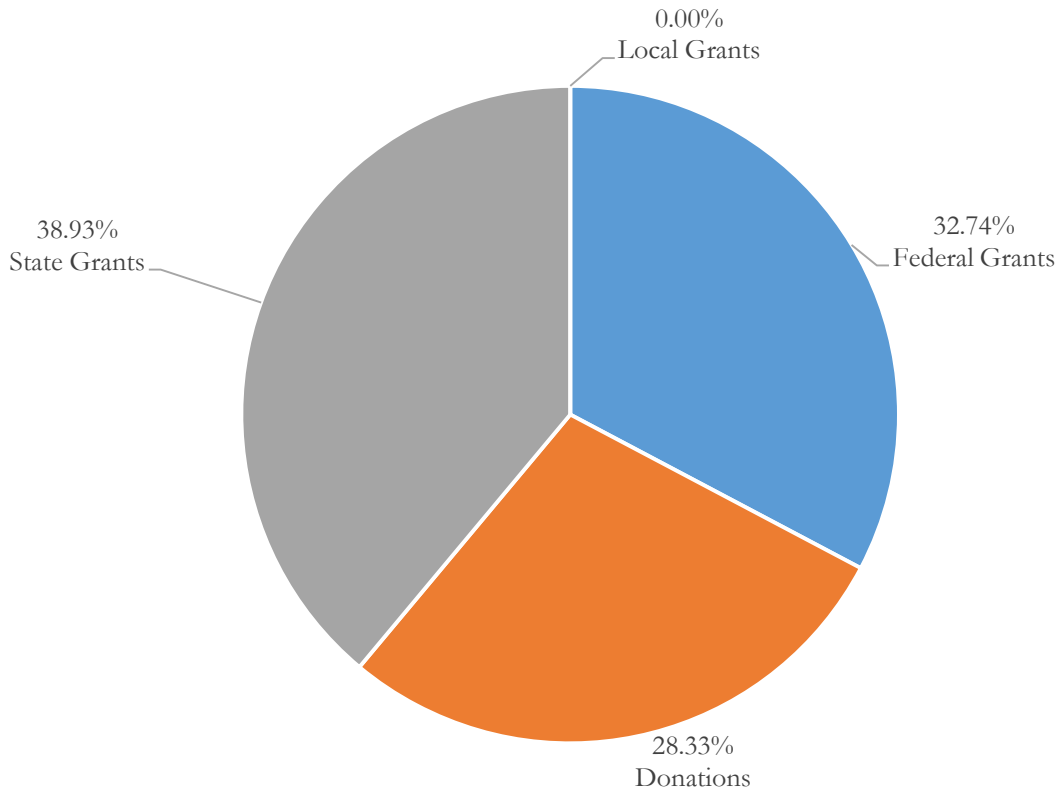
**City of South Bend
2025 Revenue Summary
Parking Violations**



	2025 # of Violations Issued	2025 Revenue	Percent of Revenue
Warnings without Revenue	4,536	\$ -	0%
Tickets Collected	2,244	\$ 53,320	39%
Tickets Uncollected	8,175	\$ 82,240	61%
Total	14,955	\$ 135,560	100%

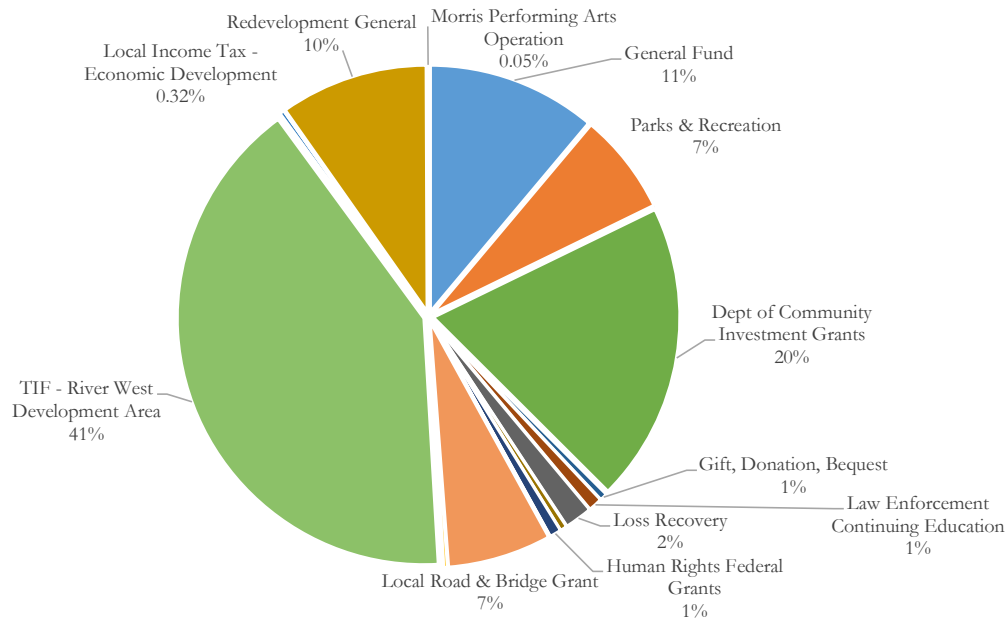
Fine Amount	Parking Violation Type	2025 # of Violations Issued	2025 # of Violations Collected	2025 Actual Revenue Collected	Percent of Total Revenue
n/a	Warning	4,536	-	\$ -	0.00%
\$100.00	Disabled Parking	91	23	2,300.00	4.31%
\$50.00	Permit Parking Only	370	151	7,550.00	14.16%
\$10.00	On Sidewalk	8	3	30.00	0.06%
\$10.00	On Parkway	-	-	-	0.00%
\$50.00	Vacant Lot Parking	-	-	-	0.00%
\$10.00	Electric Vehicle Only	15	9	90.00	0.17%
\$10.00	Electric Vehicle Only - Not Charging	8	4	40.00	0.08%
\$10.00	Fire Lane	48	8	80.00	0.15%
\$10.00	U.S. Marshal Only	1	1	10.00	0.02%
\$10.00	Bus Zone	92	57	570.00	1.07%
\$10.00	Compact Car Only	1	1	10.00	0.02%
\$10.00	Commercial Loading Zone	69	36	360.00	0.68%
\$10.00	Yellow Curb	64	32	320.00	0.60%
\$10.00	Police Parking	234	132	1,320.00	2.48%
\$10.00	20 ft. from Crosswalk	2	2	20.00	0.04%
\$25.00	Parking on Tree Lawn	-	-	-	0.00%
\$100.00	Special Event Parking With No Permit	214	89	8,900.00	16.69%
\$20.00	Time Zone Violation (2 HOUR)	7,440	1,202	24,040.00	45.09%
\$20.00	Time Zone Violation (1 HOUR)	919	138	2,760.00	5.18%
\$20.00	Time Zone Violation (30 MIN)	14	-	-	-
\$20.00	Time Zone Violation (15 MIN)	283	30	600.00	1.13%
\$20.00	Time Zone (SBPD)	5	2	40.00	0.08%
\$10.00	Wrong side of street	43	21	210.00	0.39%
\$25.00	Restricted Residential Zone	2	1	50.00	0.09%
\$50.00	Residential Truck Parking	-	-	1,250.00	2.34%
\$50.00	Fire Hydrant	42	25	2,140.00	4.01%
\$10.00	No Parking	336	214	590.00	1.11%
\$10.00	Reserved Parking	108	59	30.00	0.06%
\$10.00	Other	7	3	10.00	0.02%
\$10.00	Parking in Two Spaces	3	1	-	0.00%
	Total	14,955	2,244	\$ 53,320	100.00%

City of South Bend
2025 Revenue Summary
Grants & Donations - by Type



Revenue Type	2025 Actual Revenue	Percent of Total
Federal Grants	\$ 6,149,193	32.74%
Donations	5,320,000	28.33%
State Grants	7,310,941	38.93%
Local Grants	-	0.00%
Total	\$ 18,780,134	100.00%

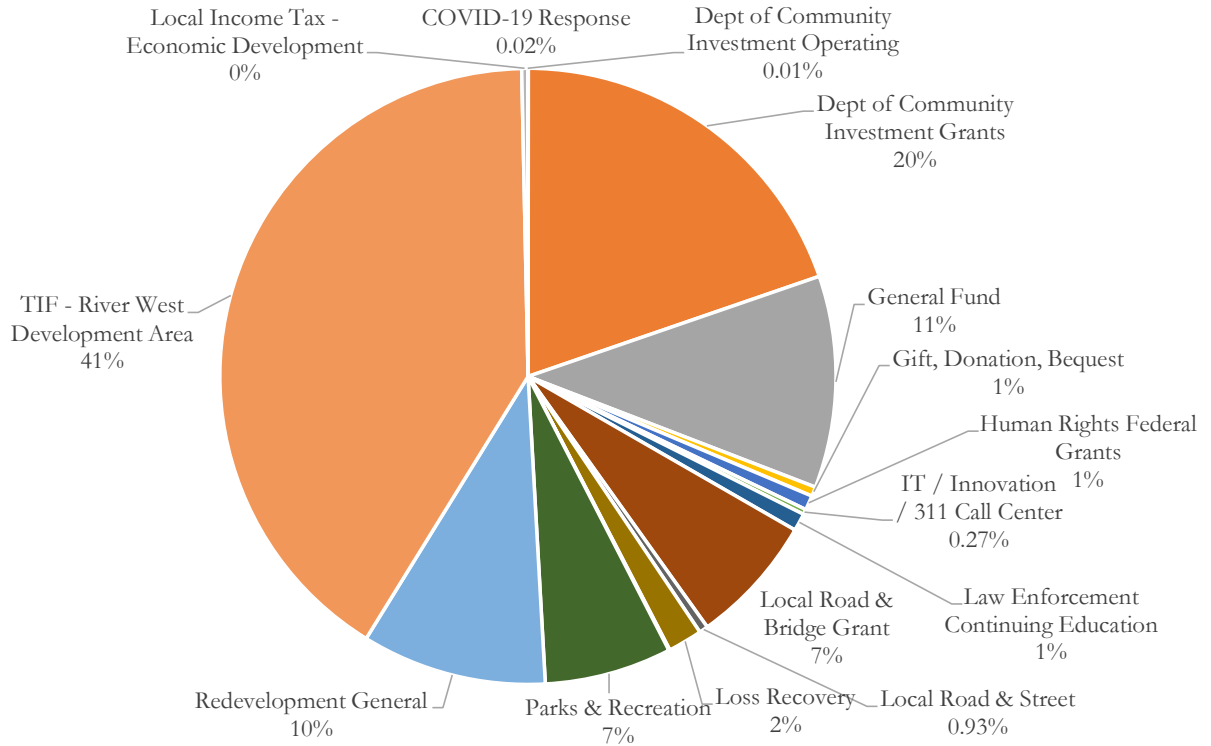
**City of South Bend
2025 Revenue Summary
Grants & Donations - by Fund**



Fund #	Fund Name	Actual Revenue	Percent of Total
101	General Fund	2,088,049	11.12%
201	Parks & Recreation	1,251,417	6.66%
202	Motor Vehicle Highway	-	0.00%
210	Economic Development State Grants	-	0.00%
211	Dept of Community Investment Operating	1,571	0.01%
212	Dept of Community Investment Grants	3,699,751	19.70%
217	Gift, Donation, Bequest	94,238	0.50%
220	Law Enforcement Continuing Education	174,200	0.93%
227	Loss Recovery	341,203	1.82%
251	Local Road & Street	86,283	0.46%
258	Human Rights Federal Grants	145,485	0.77%
263	American Rescue Plan	-	0.00%
264	COVID-19 Response	4,166	0.02%
265	Local Road & Bridge Grant	1,276,250	6.80%
273	Morris/Palais Royale Marketing	-	0.00%
279	IT / Innovation / 311 Call Center	50,000	0.27%
295	COPS MORE Grant	-	0.00%
324	TIF - River West Development Area	7,676,757	40.88%
408	Local Income Tax - Economic Development	59,467	0.32%
412	Major Moves Construction	-	0.00%
416	Local Income Tax - Economic Development	-	0.00%
433	Redevelopment General	1,822,049	9.70%
602	Morris Performing Arts Operation	9,248	0.05%
610	Solid Waste Operations	-	0.00%
667	Storm Sewer Fund	-	0.00%
754	Industrial Revolving Fund	-	0.00%
	Total	\$ 18,780,134	100.00%

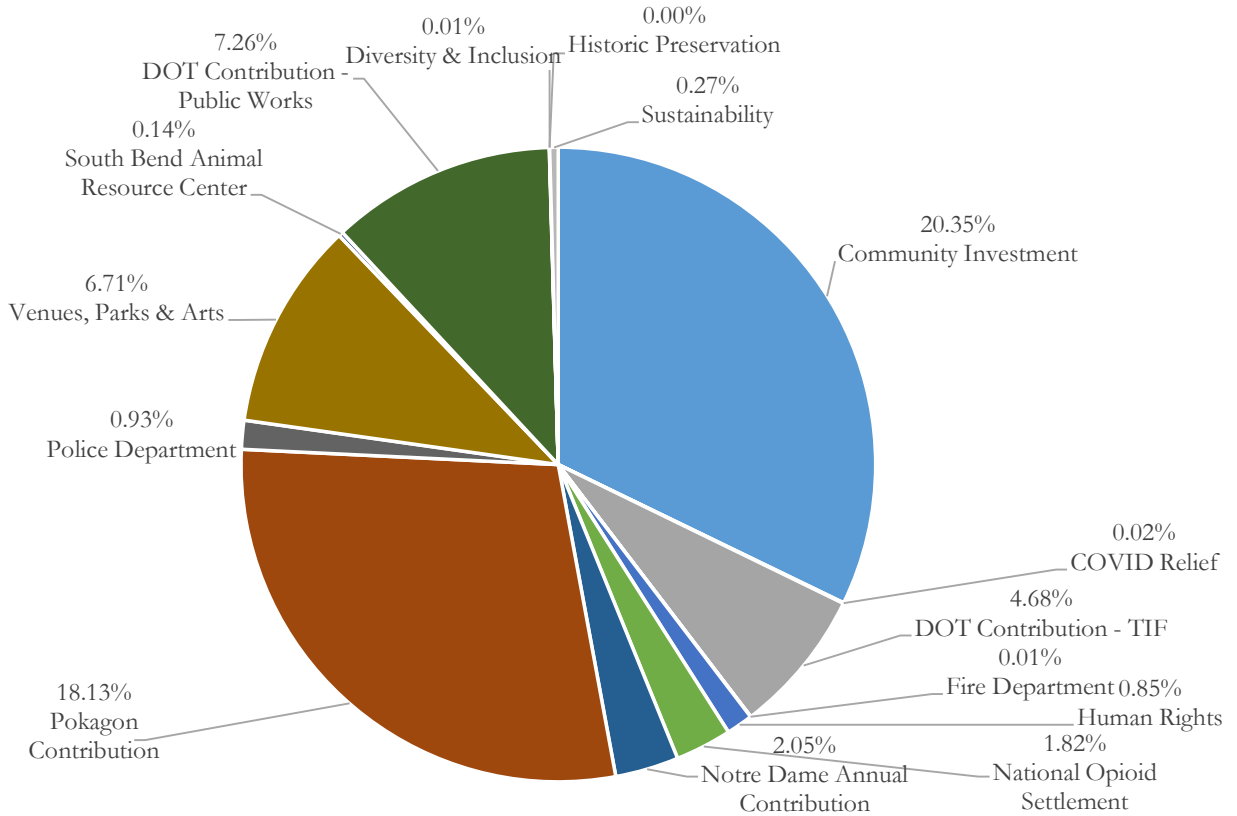
This graph shows the grants and donations revenue received by City fund. The majority of grant revenue is recorded in specific grant funds in order to track the expenditures of the grant revenue more clearly.

**City of South Bend
2025 Revenue Summary
Grants & Donations - by Sources**



Sources	2025	
	Actual Revenue	Percent of Total
COVID-19 Response	\$ 4,166	0.02%
Dept of Community Investment Grants	\$ 3,699,751	19.70%
General Fund	\$ 2,088,049	11.12%
Gift, Donation, Bequest	\$ 94,238	0.50%
Human Rights Federal Grants	\$ 145,485	0.77%
IT / Innovation / 311 Call Center	\$ 50,000	0.27%
Law Enforcement Continuing Education	\$ 174,200	0.93%
Local Road & Bridge Grant	\$ 1,276,250	6.80%
Local Road & Street	\$ 86,283	0.46%
Loss Recovery	\$ 341,203	1.82%
Morris Performing Arts Center Operations	\$ 9,248	0.05%
Parks & Recreation	\$ 1,251,417	6.66%
Redevelopment General	\$ 1,822,049	9.70%
TIF - River West Development Area	\$ 7,676,757	40.88%
Local Income Tax - Economic Development	\$ 59,467	0.32%
Dept of Community Investment Operating	\$ 1,571	0.01%
Total	\$ 18,780,134	100.00%

**City of South Bend
2025 Revenue Summary
Grants & Donations - by Uses**



Uses	2025 Actual Revenue	Percent of Total
Community Investment	\$ 3,821,322	20.35%
COVID Relief	\$ 4,166	0.02%
DOT Contribution - TIF	\$ 879,484	4.68%
Fire Department	\$ 1,000	0.01%
Human Rights	\$ 159,865	0.85%
National Opioid Settlement	\$ 341,203	1.82%
Notre Dame Annual Contribution	\$ 385,000	2.05%
Pokagon Contribution	\$ 3,404,097	18.13%
Police Department	\$ 174,200	0.93%
Venues, Parks & Arts	\$ 1,260,665	6.71%
South Bend Animal Resource Center	\$ 26,820	0.14%
DOT Contribution - Public Works	\$ 1,362,533	7.26%
Diversity & Inclusion	\$ 2,000	0.01%
Historic Preservation	\$ 38	0.00%
Sustainability	\$ 51,000	0.27%
Regional Economic Acceleration and Development	\$ 6,797,273	36.19%
Engagement and Economic Empowerment	\$ 59,467	0.32%
Total	\$ 18,780,134	100.00%

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

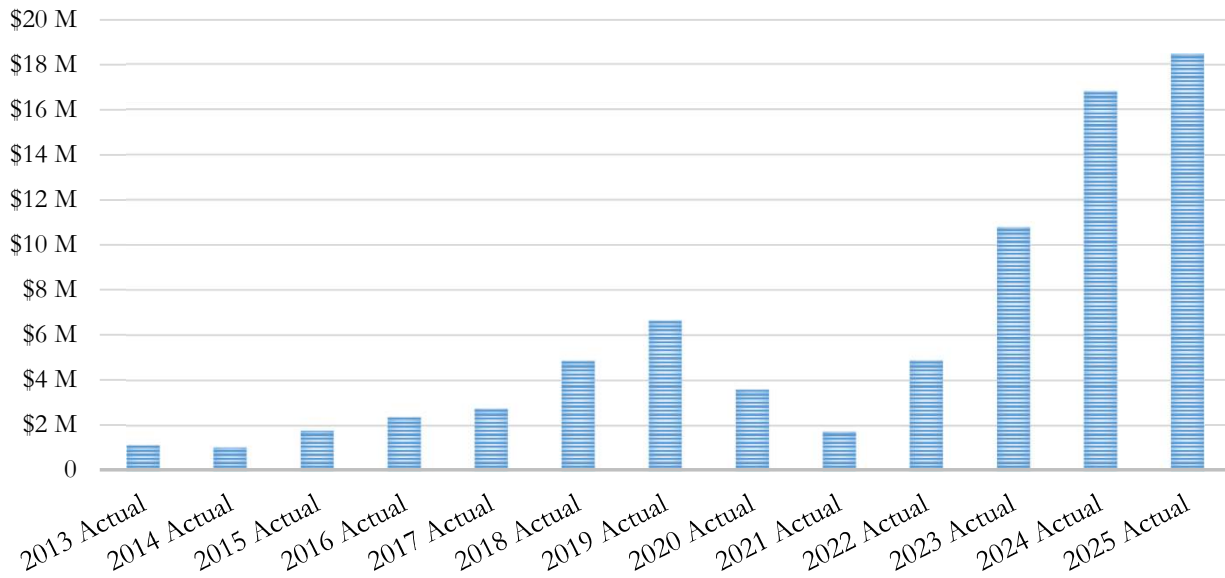
**City of South Bend, Indiana
Interest Earnings Summary
2013 through 2025**

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	2025 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	\$ 3,383,144
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	521,821
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	282,912
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	78,024
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	27,412
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	1,728
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	14,493
217	Gift, Donation, Bequest	232	462	592	725	1,411	2,527	12,695	11,424	6,884	13,750	26,704	186,739	102,950
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	45,423
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	23,078
221	Rental Units Regulation	-	-	-	-	-	140	279	645	728	1,596	5,230	10,924	20,688
222	Central Services	3,421	3,950	8,574	10,343	10,211	10,934	16,454	16,118	6,268	7,009	78	-	6,181
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	336,267
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	140,634
230	Code Enforcement Fund	-	-	-	-	-	-	-	2,492	941	1,439	1,261	5,887	7,669
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	251,599
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	50,422
252	Excess Welfare Distribution	4	4	-	-	-	-	-	-	-	-	-	-	-
257	LOTT Special Distribution	-	-	-	-	34,717	38,179	10,229	1,950	1,469	3,417	3,388	2,573	1,555
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	10,625
263	American Rescue Plan	-	-	-	-	-	-	-	-	81,618	707,757	180,695	187,279	42,521
265	Local Road & Bridge Grant	-	-	-	-	-	6,373	8,641	9,466	4,832	23,684	50,707	27,984	23,954
266	MVH Restricted Fund	-	-	-	-	-	-	12,367	15,230	9,704	23,921	39,874	44,973	61,818
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	42,986
279	IT / Innovation / 311 Call Center	-	-	-	-	-	31,487	54,428	34,050	14,598	53,386	123,322	219,189	266,884
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	74,111
288	Emergency Medical Services Operating	16,450	14,964	22,372	20,021	27,419	49,138	49,036	20,548	-	-	-	-	-
289	Haz-Mar	40	86	231	269	261	456	608	355	165	403	910	1,478	2,472
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	26,349
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	2,517
312	2017 Parks Bond Debt Service	-	-	-	-	-	763	565	603	500	253	438	2,341	1,747
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	9,025
317	Goveleski 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	1,281,990
328	SBFDA 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	15,088
351	2018 TIF Park Bond Debt Service	-	-	-	-	-	-	23,374	13,071	6,085	14,409	30,515	43,753	49,539
352	2019 South Shore Double Tracking Debt Service	-	-	-	-	-	-	-	13	3	3	3	3	4
353	2020 TIF Library Bond Debt Service Reserve	-	-	-	-	-	-	-	2	16	16	16	16	16
377	Professional Sports Development	2,742	1,963	2,947	2,657	1,345	37	1,201	-	-	-	-	-	-
401	Goveleski Stadium Capital	92	98	358	683	860	1,074	718	249	58	25	111	24	835
403	Potawatomi Zoo Nonreverting Capital Fund (aka Zoo Endowment)	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	11,707
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	16,315
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	17,214
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	1,213,293
410	Urban Development Action Grant	88	94	2,306	4,868	5,604	6,352	625	580	172	4,046	8,846	2,800	3,170
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	36,268
413	Professional Sports Convention Development Area	-	-	-	-	-	-	-	-	218	14,387	15,005	125,958	205,509
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	123,594
420	TIF - South Bend Central Development Area (SBFDA) 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	62,486
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	901,028
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	360,601
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	147,726
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	30,055	41,108
436	TIF - River East Residential Area (NE Res)	8,423	3,380	1,717	2,109	442	5,385	39,283	30,109	19,471	56,636	157,758	327,534	421,658
439	Certified Technology Park	7,207	12,682	28,205	20,426	10,965	11,138	11,102	141	65	155	328	471	533
450	Palais Royale Historic Preservation	215	195	488	760	1,065	2,143	2,523	1,055	493	1,417	3,450	5,587	6,954
451	2018 Fire Station #9 Bond Capital	-	-	-	-	-	56,076	40,384	4,604	1,857	4,397	9,313	13,352	15,118
452	2018 TIF Park Bond Capital	-	-	-	-	-	-	186,070	45,452	15,033	33,275	67,016	43,300	5,180
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	19,629
455	2021 Infrastructure Bond Capital	-	-	-	-	-	-	-	-	21,221	37,031	48,402	27,842	22,327
456	2023 South Bend RDA Lease Rental Revenue Bonds - Series A	-	-	-	-	-	-	-	-	-	-	662,994	908,612	662,426
457	2023 South Bend RDA Lease Rental Revenue Bonds - Series B	-	-	-	-	-	-	-	-	-	-	-	31,843	418,799
458	2024 RDA Bond Proceeds (Four Winds)	-	-	-	-	-	-	-	-	-	-	-	648,774	911,610
471	2017 Parks Bond Capital	-	-	-	-	-	189,838	260,532	108,955	31,461	45,200	43,384	41,824	30,397
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	163,692
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		

**City of South Bend, Indiana
Interest Earnings Summary
2013 through 2025**

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	2025 Actual
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	56,079
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	73,520
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	139,459
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	62,134
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	1,802,232
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	267,927
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	264,386
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	69,537
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	195,432
654	Sewage Works Customer Deposit	-	-	-	-	-	-	1,430	6,318	2,322	10,905	37,039	57,810	70,369
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	26,520
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	91,335
670	Century Center Operations	3,079	-	-	-	-	-	6	25	98	677	8,476	12,050	9,602
671	Century Center Capital	315	328	809	932	866	2,026	12,966	1,931	1,574	5,748	33,418	41,706	63,759
672	Century Center Energy Conservation Debt Svc	-	-	32	163,589	110,958	110,118	108,178	3,117	-	2,814	5,924	5,377	11,395
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	12,066
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	20,916
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	392,585
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	44,160
730	City Cemetery	138	118	201	267	310	517	682	380	2,793	420	890	1,277	1,445
731	Bowman Cemetery	-	-	-	-	-	-	10,724	5,981	17	6,613	14,005	20,081	22,737
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	17,118
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	169,067
755	South Bend Building Corporation	-	-	-	-	3,162	10,314	15,243	3,478	91	1,249	3,995	2,641	2,991
756	2015 Smart Streets Bond Debt Service	-	-	-	-	3,274	4,588	4,629	869	47	91	91	91	92
757	2015 Parks Bond Debt Service	-	-	-	-	1,472	2,787	3,527	807	-	1,217	5,303	5,695	4,986
758	Erskine Village Debt Service	-	-	-	-	114	-	-	-	1	-	-	-	-
759	2017 Eddy Street Commons Bond Capital	-	-	-	-	-	121	65	306,537	184	25,565	1	1	1
760	2017 Eddy Street Commons Bond Debt Service	-	-	-	-	1,480	6,428	8,792	1,623	-	188	187	188	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	\$18,465,228

Interest Earnings 2013-2025



Fiscal Year	Earnings	% Change Year to Year
2013 Actual	\$ 1,119,139	-----
2014 Actual	1,025,058	-8.4%
2015 Actual	1,769,436	72.6%
2016 Actual	2,359,164	33.3%
2017 Actual	2,737,881	16.1%
2018 Actual	4,868,861	77.8%
2019 Actual	6,643,916	36.5%
2020 Actual	3,578,226	-46.1%
2021 Actual	1,727,224	-51.7%
2022 Actual	4,874,844	182.2%
2023 Actual	10,777,090	121.1%
2024 Actual	16,804,146	55.9%
2025 Actual	18,465,228	9.9%

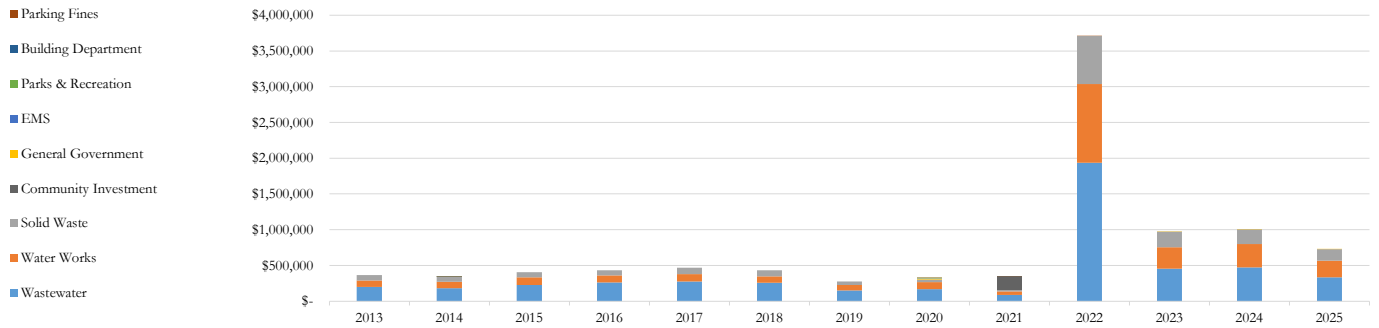
The City of South Bend earns interest on checking account balances at various banks, certificates of deposit, short-term investments, and cash held in escrow. Interest earnings are reported net of fees. Interest earnings are recorded in the general ledger on a cash basis when realized and do not reflect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

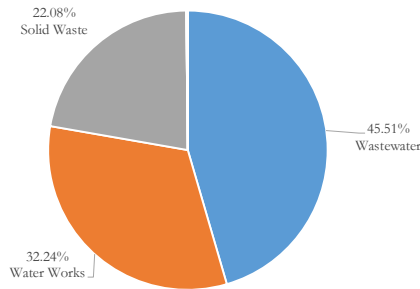
Public Works Bad Debt write off occurred in 2023

Bad Debt Expense by Activity - 2013 through 2025



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	2025 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	332,355	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	235,430	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	161,249	1,666,100
Community Investment	-	-	-	-	-	-	-	-	184,827	-	-	-	-	184,827
General Government	-	788	-	-	-	-	-	10,370	594	100	1,116	2,091	970	15,058
EMS	-	15	-	-	-	-	-	8,403	70	830	170	-	-	9,488
Parks & Recreation	-	612	-	-	-	-	-	5,606	-	1,100	240	160	318	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	\$ 730,322	\$ 9,087,189

2025 Bad Debt Expense by Activity



Activity	2025 Bad Debt Expense	Percent of Total
Wastewater	\$ 332,355	45.51%
Water Works	235,430	32.24%
Solid Waste	161,249	22.08%
Community Investment	-	0.00%
General Government	970	0.13%
EMS	-	0.00%
Parks & Recreation	318	0.04%
Building Department	-	0.00%
Parking Fines	-	0.00%
Total	\$ 730,322	100.00%