



Fiscal Year Ending: December 31, 2020

Issued By: Controller's Office

# City of South Bend

## Comprehensive Revenue Report

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# Comprehensive Revenue Report - Fiscal Year 2020

The City of South Bend developed the attached Comprehensive Revenue Report for fiscal year 2020 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 2020 by type of revenue.

## **Revenue by Type by Fund (pages 17 - 19)**

This report shows the City's revenue received in each fund during 2020 by type of revenue.

## **Revenue by Type Chart (page 20)**

This graph shows the City's revenue received during 2020 by type of revenue.

## **Tax Revenues**

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

These graphs show property tax and PILOT trends from 2013 to 2020. 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 2020 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 2020. 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 & Riverboat Gaming Tax (page 24)**

These graphs show the Hotel/Motel Tax and Riverboat Gaming Tax received from 2013 to 2020. Hotel/Motel tax is distributed by the County in April and October. The Riverboat Gaming Tax is no longer received. The final year

### **Liquor Excise & Cigarette Tax (page 25)**

These graphs show the Liquor Excise, Gallonage, and Cigarette Tax from 2013 to 2020. 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

### **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 2020. 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**

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### **Summary (page 27)**

This graph shows all of the City's charges for services revenue broken down by type for fiscal year 2020. 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 2020

## Charges for Services continued

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### **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

### **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

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### **Business Licensing Historical Summary (pages 30 - 32)**

This report shows the City's Business Licensing & Fee Revenue received from 2007 to 2020. (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 2020 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 2020.

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

This report shows the licensing and fee revenue for South Bend Animal Resource Center from 2007 to 2020.

### **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 2020. 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

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### **Code Enforcement Violations (page 40)**

This report shows the revenue received for Code Enforcement violations by month for fiscal year 2020.

### **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 2020, 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

# Comprehensive Revenue Report - Fiscal Year 2020

## Grants & Donations

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### Summary (page 43)

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

### COVID-19 Grants (page 47)

This graph shows the Grants received during 2020 in response to the COVID-19 pandemic and what is was used to

## Investment Income

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### Interest Income by Fund (page 48 - 49)

This report shows the interest income received by each fund from 2013 to 2020. Interest is earned on the City's cash & investments held by the different banks.

### Historical Trends (page 50)

This graph shows the trends in interest income received for from 2013 to 2020.

## Write-off Summary

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### Bad Debt Expense by Activity (page 51)

This report shows the bad debt expense for the various City departments from 2013 to 2020. 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).

**City of South Bend**  
**Revenue by Fund Historical Summary - 2013 to 2020**

Fund	Fund Name	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2019-2020 Change	2019-2020 Percent Change
<b>City Controlled Funds</b>											
101	<b>General Fund</b>	<b>36,251,397</b>	<b>36,708,989</b>	<b>37,349,388</b>	<b>39,362,139</b>	<b>59,227,689</b>	<b>62,149,694</b>	<b>67,792,059</b>	<b>74,885,707</b>	7,093,647	10.46%
<b>Special Revenue Funds</b>											
102	Rainy Day	29,524	24,483	49,919	1,492,266	93,891	183,841	289,770	94,111	(195,658)	-67.52%
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	(3,876,991)	-19.63%
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	2,574,292	33.59%
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	(17,743)	-14.22%
210	Economic Development State Grants	238,065	73,043	1,013,085	1,895,885	131,134	63,167	74,888	90,725	15,837	21.15%
211	Department of Community Investment (DCI)	2,491,611	2,360,377	2,493,340	2,623,877	2,035,803	2,493,209	3,018,515	3,372,939	354,424	11.74%
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	65,163	2.59%
216	Police State Seizures	27,470	28,765	15,422	33,978	45,767	40,730	11,691	6,591	(5,101)	-43.63%
217	Gift, Donation, Bequest	11,501	175,299	9,378	148,900	185,312	111,231	745,975	765,453	19,478	2.61%
218	Police Curfew Violations	663	471	232	326	277	1,120	434	883	449	103.63%
219	Unsafe Building	-	-	-	1,139,973	795,492	847,699	965,314	59,018	(906,296)	-93.89%
220	Law Enforcement Continuing Education	194,529	205,889	290,316	273,933	278,175	231,395	288,059	258,705	(29,354)	-10.19%
221	Rental Units Regulation	-	-	-	1,225	8,475	447	7,726	353,999	346,272	4481.68%
227	Loss Recovery	3,845,642	22,331	54,051	8,952	8,645	12,871	16,668	5,076	(11,593)	-69.55%
230	Code Enforcement Fund	-	-	-	-	-	-	-	4,235,305	4,235,305	100.00%
244	Emergency Phone System	-	214,981	19	-	-	-	-	-	-	0.00%
249	Public Safety LOIT	6,582,643	6,384,450	6,471,576	6,798,149	7,476,031	8,509,511	9,283,457	9,736,892	453,436	4.88%
251	Local Roads & Streets	1,008,943	1,060,548	1,507,055	1,642,148	1,572,802	2,602,744	4,646,528	1,945,448	(2,701,079)	-58.13%
252	Excess Welfare Distribution	-	4	-	-	-	-	-	-	-	0.00%
257	LOIT Special Distribution	-	-	-	4,347,943	448,989	1,147,703	103,375	145,354	41,979	40.61%
258	Human Rights Federal Grant	178,149	272,697	103,705	240,358	227,229	106,745	259,863	177,140	(82,723)	-31.83%
264	COVID-19 Response	-	-	-	-	-	-	-	6,086,138	6,086,138	100.00%
265	Local Road & Bridge Grant	-	-	-	-	2,000,000	1,376,782	1,116,972	2,632,372	1,515,400	135.67%
266	MVH Restricted Fund	-	-	-	-	-	-	3,224,058	2,997,747	(226,312)	-7.02%
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	(19,237)	-82.14%
274	Morris PAC / Self-Promotion	-	-	-	-	-	101,718	86,398	39,372	(47,026)	-54.43%
280	Police Block Grants	13	11	22	35	36	70	111	36	(75)	-67.54%
281	Economic Develop Commission-Revenue Bonds	93	77	157	250	255	251	-	-	-	0.00%
289	HAZMAT	16,762	24,118	13,976	3,674	6,653	451	10,071	243	(9,827)	-97.58%
291	Indiana River Rescue	66,068	41,275	54,443	111,922	76,939	108,468	143,813	57,555	(86,258)	-59.98%
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	(16,312)	-60.94%
295	COPS MORE Grant	23,068	12,415	75,494	309,225	74,566	130,367	77,485	188,771	111,286	143.62%

**City of South Bend**  
**Revenue by Fund Historical Summary - 2013 to 2020**

Fund	Fund Name	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2019-2020 Change	2019-2020 Percent Change
299	Police Federal Drug Enforcement	194,569	67,724	71,288	26,719	53,871	45,291	3,131	723	(2,408)	-76.90%
404	County Option Income Tax	8,509,056	9,208,686	9,915,530	10,431,000	11,064,843	13,504,106	14,256,606	16,500,074	2,243,468	15.74%
408	Economic Development Income Tax	8,785,077	9,209,937	9,593,082	10,195,116	11,937,260	13,099,020	13,632,466	14,090,026	457,559	3.36%
410	Urban Development Action Grant	3,833	78	1,040,937	200,250	4,876	43,852	84,948	18,803	(66,145)	-77.87%
655	Project ReLeaf	435,940	439,394	444,358	448,466	452,847	461,438	463,036	450,312	(12,724)	-2.75%
705	Police K-9 Unit	8	2,006	1,520	33	26	51	65	21	(44)	-67.56%
730	City Cemetery Trust	5,874,864	6,118,791	6,382,756	6,012,927	266	509	803	259	(543)	-67.67%
731	Bowman Cemetery	138	101	164	261	-	455,872	12,623	4,082	(8,540)	-67.66%
754	Industrial Revolving Fund	-	-	-	-	169,223	234,521	293,958	266,643	(27,315)	-9.29%
	<b>Total Special Revenue Funds</b>	<b>60,545,898</b>	<b>58,187,834</b>	<b>60,894,548</b>	<b>70,367,083</b>	<b>68,287,151</b>	<b>77,689,837</b>	<b>83,225,025</b>	<b>93,396,208</b>	<b>10,171,183</b>	<b>12.22%</b>
	<b>Debt Service Fund</b>										
312	2017 Parks Bond Debt Service	-	-	-	-	-	740,947	1,242,595	1,151,444	(91,150)	-7.34%
313	Football Hall of Fame Debt Service	1,406,963	629,087	1,201,076	1,544,126	868,192	704,147	27	-	(27)	-100.00%
350	2018 Fire Station #9 Bond Debt Service	-	-	-	-	-	120,663	321,706	341,231	19,525	6.07%
672	Century Center Energy Conservation Debt Svc	-	-	50,032	243,264	193,125	417,430	434,495	415,154	(19,341)	-4.45%
752	South Bend Redevelopment Authority	-	-	-	-	3,890,871	3,119,699	2,873,761	2,872,851	(910)	-0.03%
755	South Bend Building Corporation	-	-	-	-	2,653,662	2,656,314	2,656,743	2,648,478	(8,265)	-0.31%
756	2015 Smart Streets Bond Debt Service	-	-	-	-	859,774	1,718,588	1,720,129	1,716,869	(3,260)	-0.19%
757	2015 Parks Bond Debt Service	-	-	-	-	386,307	350,045	412,797	376,746	(36,051)	-8.73%
758	Erskine Village Debt Service	-	-	-	-	3,961,781	-	-	-	-	0.00%
760	2017 Eddy Street Commons Bond Debt Service	-	-	-	-	2,501,480	2,229,900	1,306,917	1,392,248	85,330	6.53%
	<b>Total Debt Service Funds</b>	<b>1,406,963</b>	<b>629,087</b>	<b>1,251,108</b>	<b>1,787,390</b>	<b>15,315,192</b>	<b>12,057,734</b>	<b>10,969,170</b>	<b>10,915,022</b>	<b>(54,149)</b>	<b>-0.49%</b>
	<b>Capital Funds</b>										
287	Fire Department Capital	-	-	2,872,978	2,490,504	3,248,415	1,727,820	651,058	4,192,303	3,541,245	543.92%
377	Professional Sports Development	677,704	619,580	686,885	807,955	454,383	791,164	532,504	-	(532,504)	-100.00%
401	Coveleski Stadium Capital	92	13,600	42,103	41,455	42,590	30,136	23,947	144	(23,803)	-99.40%
403	Zoo Endowment	176	139	284	453	151	-	-	-	-	0.00%
405	Park Nonreverting Capital	228,720	137,177	14,371	8,514	270,952	33,427	-	-	-	0.00%
406	Cumulative Capital Development	552,148	518,386	521,373	535,091	478,984	483,526	505,207	475,372	(29,836)	-5.91%
407	Cumulative Capital Improvement	446,579	442,559	429,624	435,264	424,088	266,942	270,470	243,373	(27,097)	-10.02%
412	Major Moves Construction	500,882	536,455	805,256	1,376,899	1,054,550	543,992	653,840	511,407	(142,432)	-21.78%
416	Morris Performing Arts Center Capital	101,947	81,132	64,133	106,637	79,459	108,396	93,995	217,114	123,119	130.98%
434	Community Revitalization Enhancement District	244,899	301	360	635	-	-	-	-	-	0.00%
450	Palais Royale Historic Preservation	15,561	9,766	13,252	16,496	17,319	19,768	17,386	7,094	(10,291)	-59.19%
451	2018 Fire Station #9 Bond Capital	-	-	-	-	-	5,137,424	42,008	2,981	(39,027)	-92.90%
453	2018 Zoo Bond Capital	-	-	-	-	-	3,852,949	22,489	293	(22,196)	-98.70%
471	2017 Parks Bond Capital	-	-	-	-	14,081,478	186,252	297,324	72,162	(225,162)	-75.73%
677	Football Hall of Fame Capital	2,458	1,823	3,112	53,316	4,383	7,687	2,311	-	(2,311)	-100.00%

**City of South Bend**  
**Revenue by Fund Historical Summary - 2013 to 2020**

Fund	Fund Name	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2019-2020 Change	2019-2020 Percent Change
750	Equipment/Vehicle Leasing	-	-	-	-	4,555,727	6,771,560	1,489,768	682	(1,489,086)	-99.95%
751	2015 Parks Bond Capital	-	-	-	-	6,700	4,813	840	-	(840)	-100.00%
753	2015 Smart Streets Bond Capital	-	-	-	-	68,655	1,060	124	-	(124)	-100.00%
759	2017 Eddy Street Commons Bond Capital	-	-	-	-	22,500,000	121	65	306,537	306,472	472149.13%
	<b>Total Capital Funds</b>	<b>2,771,166</b>	<b>2,360,918</b>	<b>5,453,731</b>	<b>5,873,219</b>	<b>47,287,835</b>	<b>19,967,037</b>	<b>4,603,337</b>	<b>6,029,462</b>	<b>1,426,124</b>	<b>30.98%</b>
	<b>Enterprise Funds</b>										
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	(6,726,722)	-99.84%
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	(3,366,833)	-71.77%
601	Parking Garages	971,598	1,021,117	975,148	1,000,596	1,273,206	1,314,909	1,036,499	894,253	(142,246)	-13.72%
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	517,613	9.43%
611	Solid Waste Capital	830,708	790,065	659,713	1,226,149	779,627	1,007,115	1,058,449	1,355,159	296,710	28.03%
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	1,011,567	4.95%
622	Water Works Capital	13,709	10,132	17,400	25,424	65,781	269,787	3,524,387	4,160,101	635,714	18.04%
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	(28,498)	-71.75%
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	(812,962)	-39.85%
626	Water Works Bond Reserve	253,988	81,001	6,166	344,781	13,144	25,420	39,016	12,438	(26,577)	-68.12%
629	Water Works Reserve Operations & Maintenance	52,801	59,382	162,931	249,373	175,076	99,453	304,012	42,357	(261,655)	-86.07%
640	Sewer Repair Insurance	552,869	589,894	615,287	642,503	655,836	674,171	710,141	691,083	(19,058)	-2.68%
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	(2,865,362)	-7.08%
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	2,855,253	49.59%
643	Sewage Works Reserve Operations & Maintenance	211,332	139,626	276,955	997,459	562,731	332,938	303,127	48,416	(254,711)	-84.03%
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	5,996,254	75.90%
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	(66,768)	-76.16%
654	Sewage Works Customer Deposit	-	-	-	-	-	-	3,107	4,641	1,533	49.35%
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	524,297	101.13%
670	Century Center Operations	3,133,815	4,087,703	3,810,731	4,248,516	4,234,959	4,437,177	4,543,051	1,955,594	(2,587,457)	-56.95%
671	Century Center Capital	675,315	328	809	932	866	2,026	190,441	1,931	(188,511)	-98.99%
	<b>Total Enterprise Funds</b>	<b>80,207,216</b>	<b>81,994,452</b>	<b>91,929,355</b>	<b>91,548,334</b>	<b>92,523,804</b>	<b>94,805,527</b>	<b>105,900,563</b>	<b>100,392,145</b>	<b>(5,508,418)</b>	<b>-5.20%</b>

**City of South Bend**  
**Revenue by Fund Historical Summary - 2013 to 2020**

Fund	Fund Name	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2019-2020 Change	2019-2020 Percent Change
	<b>Internal Service Funds</b>										
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	(6,449,473)	-47.60%
224	Central Services Capital	-	-	271,929	131,432	287,575	79,734	3,218	214,611	211,394	6570.08%
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	(407,360)	-8.06%
278	Police Take Home Vehicle	124,848	123,639	126,547	118,465	8,899	16,930	25,941	11,478	(14,463)	-55.76%
279	IT / Innovation / 311 Call Center	-	-	-	487,897	5,167,452	6,967,135	8,217,762	6,843,915	(1,373,847)	-16.72%
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	2,317,900	16.52%
713	Unemployment Compensation	252,907	103,047	103,078	91,706	2,413	3,816	5,213	8,087	2,874	55.12%
714	Parental Leave Fund	-	-	-	-	-	164,118	167,466	244,841	77,374	46.20%
	<b>Total Internal Service Funds</b>	<b>22,799,127</b>	<b>23,646,013</b>	<b>23,608,505</b>	<b>28,766,463</b>	<b>34,044,917</b>	<b>36,997,506</b>	<b>41,052,720</b>	<b>35,417,117</b>	<b>(5,635,602)</b>	<b>-13.73%</b>
	<b>Fiduciary Funds</b>										
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	(149,925)	-3.35%
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	(73,463)	-1.20%
	<b>Total Fiduciary Funds</b>	<b>10,913,074</b>	<b>11,250,694</b>	<b>11,427,108</b>	<b>10,888,335</b>	<b>11,151,032</b>	<b>10,734,843</b>	<b>10,607,349</b>	<b>10,383,961</b>	<b>(223,388)</b>	<b>-2.11%</b>
	<b>Total City Funds</b>	<b>214,894,841</b>	<b>214,777,987</b>	<b>231,913,743</b>	<b>248,592,963</b>	<b>327,837,620</b>	<b>314,402,177</b>	<b>324,150,223</b>	<b>331,419,621</b>	<b>7,269,398</b>	<b>2.24%</b>
	<b>Redevelopment Commission Controlled Funds</b>										
	<b>Tax Increment Financing Funds</b>										
324	TIF - River West Development Area (Airport)	16,026,663	14,577,531	24,903,369	19,972,185	19,351,374	23,523,597	19,931,280	22,045,151	2,113,872	10.61%
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	(75,338)	-23.41%
425	Redevelopment Retail Area (Leighton Plaza)	159,290	165,150	166,751	135,468	116,772	75,815	206	-	(206)	-100.00%
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	79,547	2.67%
430	TIF - Southside Development #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	1,166,304	58.18%
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	(4,275)	-78.75%
436	TIF - River East Residential (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	336,146	6.74%
	<b>Total Tax Increment Financing Funds</b>	<b>28,575,854</b>	<b>28,311,909</b>	<b>35,281,242</b>	<b>30,052,570</b>	<b>31,156,387</b>	<b>34,275,217</b>	<b>30,231,174</b>	<b>33,847,224</b>	<b>3,616,050</b>	<b>11.96%</b>



**City of South Bend**  
**Revenue by Fund Historical Summary - 2013 to 2020**

Fund	Fund Name	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2019-2020 Change	2019-2020 Percent Change
	<b>Redevelopment Funds</b>										
433	Redevelopment General	104	45	59	80	71	638,227	1,286,022	1,635,456	349,433	27.17%
439	Certified Technology Park	2,866,234	1,337,965	73,581	20,029	262,643	10,966	11,146	96	(11,050)	-99.14%
452	2018 TIF Park Bond Capital	-	-	-	-	-	11,094,726	202,657	28,865	(173,791)	-85.76%
454	Airport Urban Enterprise Zone	1,289	1,069	2,180	3,474	3,532	6,915	10,900	3,540	(7,360)	-67.52%
619	Blackthorn Golf Course	1,580,513	1,539,385	119,298	-	-	-	-	-	-	0.00%
	<b>Total Redevelopment Funds</b>	<b>4,448,140</b>	<b>2,878,464</b>	<b>195,118</b>	<b>23,583</b>	<b>266,247</b>	<b>11,750,833</b>	<b>1,510,725</b>	<b>1,667,957</b>	<b>157,232</b>	<b>10.41%</b>
	<b>Debt Service Funds</b>										
315	Airport 2003 Debt Reserve	3,567	2,949	5,989	9,471	9,536	18,472	28,483	9,075	(19,408)	-68.14%
317	Coveleski Debt Service Reserve	1,725	1,430	2,916	4,647	4,725	9,251	1,076	-	(1,076)	-100.00%
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	(32,447)	-68.14%
351	2018 TIF Park Bond Debt Service	-	-	-	-	-	993,220	27,510	8,934	(18,576)	-67.52%
352	2019 South Shore Double Tracking Debt Service	-	-	-	-	-	-	9,447,841	488,184	(8,959,656)	-94.83%
353	2020 TIF Library Bond Debt Service Reserve	-	-	-	-	-	-	-	326,939	326,939	100.00%
	<b>Total Debt Service Funds</b>	<b>11,715</b>	<b>9,306</b>	<b>18,912</b>	<b>29,942</b>	<b>30,207</b>	<b>1,051,826</b>	<b>9,552,530</b>	<b>848,306</b>	<b>(8,704,224)</b>	<b>-91.12%</b>
	<b>Total Redevelopment Commission Funds</b>	<b>33,035,709</b>	<b>31,199,679</b>	<b>35,495,272</b>	<b>30,106,095</b>	<b>31,452,840</b>	<b>47,077,876</b>	<b>41,294,429</b>	<b>36,363,487</b>	<b>(4,930,942)</b>	<b>-11.94%</b>
	<b>Grand Totals</b>	<b>247,930,550</b>	<b>245,977,666</b>	<b>267,409,015</b>	<b>278,699,058</b>	<b>359,290,460</b>	<b>361,480,053</b>	<b>365,444,652</b>	<b>367,783,108</b>	<b>2,338,456</b>	<b>0.64%</b>

City of South Bend  
Revenue by Type by Month

For the Year Ended December 31, 2020

Revenue Type	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total
<b>Taxes</b>													
<b>Property Taxes</b>													
Civil City	-	-	-	-	-	26,301,327	2,099,068	-	-	-	-	23,348,300	51,748,694
TIF Districts	-	102,701	-	-	-	12,598,223	3,150,931	-	-	-	-	12,587,595	28,439,449
<b>Sub Total</b>	-	102,701	-	-	-	38,899,549	5,249,999	-	-	-	-	35,935,894	80,188,143
<b>Local Income Tax</b>													
LIT Certified Shares	1,036,731	1,036,731	1,036,731	1,036,731	1,036,731	1,036,731	1,036,731	1,036,731	1,036,731	1,036,731	1,036,731	1,036,731	12,440,774
LIT for Economic Development	988,824	988,824	988,824	988,824	988,824	988,824	1,105,176	1,005,446	1,005,446	1,024,862	1,024,862	1,024,862	12,123,599
LIT for Public Safety	730,528	730,528	730,528	730,528	730,528	730,528	730,528	730,528	730,528	730,528	730,528	730,528	8,766,330
LIT for Redevelopment	731	731	731	731	731	731	731	731	731	731	731	731	8,775
LIT Additional - Supplemental Distrib	-	-	-	-	4,449,374	(890,915)	-	-	-	-	-	-	3,558,459
<b>Sub Total</b>	2,756,814	2,756,814	2,756,814	2,756,814	7,206,188	1,865,899	2,873,165	2,773,436	2,773,436	2,792,852	2,792,852	2,792,852	36,897,937
<b>Total Taxes</b>	<b>2,756,814</b>	<b>2,859,515</b>	<b>2,756,814</b>	<b>2,756,814</b>	<b>7,206,188</b>	<b>40,765,448</b>	<b>8,123,164</b>	<b>2,773,436</b>	<b>2,773,436</b>	<b>2,792,852</b>	<b>2,792,852</b>	<b>38,728,747</b>	<b>117,086,080</b>

<b>Intergovernmental Revenue</b>													
<b>St Joseph County (Remitted by)</b>													
Auto Excise Tax	-	-	-	-	-	1,891,367	-	-	-	-	-	2,034,514	3,925,881
Commercial Vehicle Tax	-	-	-	-	-	451,633	-	-	-	-	-	451,632	903,265
Hotel Motel Tax	858,937	-	-	190,750	-	-	-	-	318,750	190,750	-	-	1,559,187
<b>Sub Total</b>	858,937	-	-	190,750	-	2,343,000	-	-	318,750	190,750	-	2,486,146	6,388,333
<b>State Shared Revenue</b>													
Liquor Excise Tax	39,287	-	-	-	-	21,599	-	-	-	-	-	52,338	113,223
Liquor Gallonage Tax	61,914	-	-	57,367	-	-	62,672	-	-	63,998	-	-	245,951
Cigarette Tax	-	-	-	-	-	136,354	-	-	-	-	-	142,695	279,050
Gasoline Tax	492,927	477,174	544,164	533,667	-	853,039	407,497	243,501	514,143	526,056	519,538	508,402	5,620,107
Wheel Tax	136,698	99,161	161,048	204,189	171,236	-	150,471	409,061	-	424,846	-	375,115	2,131,825
Riverboat Gaming	-	-	-	-	-	-	-	400,612	-	198,415	-	-	599,027
State Pension Subsidy	-	-	-	-	-	5,224,143	-	-	5,148,204	-	-	-	10,372,346
<b>Sub Total</b>	730,825	576,335	705,212	795,223	171,236	6,235,134	620,640	1,053,173	5,662,347	1,213,316	519,538	1,078,550	19,361,528
<b>Grants</b>													
Federal Grants	339,419	382,623	171,959	285,146	106,181	83,607	91,517	1,674,743	520,433	3,929,729	494,059	477,921	8,557,338
State Grants	-	48,960	21,227	9,122	23,816	394,130	-	67,820	197,541	-	43,569	-	806,185
<b>Sub Total</b>	339,419	431,584	193,186	294,268	129,997	477,737	91,517	1,742,563	717,974	3,929,729	537,627	477,921	9,363,523
<b>Other Intergovernmental</b>													
Staffing Agreements with County	-	30,000	-	-	-	-	-	-	-	-	-	-	30,000
Local Government Grants	-	12,500	-	648,098	23,750	1,900	-	-	100	1,150	-	-	687,498
Federal Seized Drug	-	-	-	-	-	-	-	-	-	-	-	-	-
State Seized Drug	-	-	-	-	-	-	-	-	-	4,144	534	-	4,678
<b>Sub Total</b>	-	42,500	-	648,098	23,750	1,900	-	-	100	5,294	534	-	722,176
<b>Total Intergovernmental Revenue</b>	<b>1,929,181</b>	<b>1,050,418</b>	<b>898,398</b>	<b>1,928,339</b>	<b>324,983</b>	<b>9,057,771</b>	<b>712,157</b>	<b>2,795,736</b>	<b>6,699,171</b>	<b>5,339,089</b>	<b>1,057,699</b>	<b>4,042,617</b>	<b>35,835,560</b>

<b>Licenses &amp; Permits</b>													
<b>Business</b>													
Business Licenses	25,398	26,516	18,111	6,848	3,569	3,057	5,403	2,753	3,763	2,470	680	1,485	100,051
Taxi Cab Licensing	65	-	55	610	60	-	110	10	371	467	708	55	2,511
<b>Sub Total</b>	25,463	26,516	18,166	7,458	3,629	3,057	5,513	2,763	4,134	2,937	1,388	1,540	102,562

City of South Bend  
Revenue by Type by Month

For the Year Ended December 31, 2020

Revenue Type	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total
<b>Licenses &amp; Permits</b>													
<b>Nonbusiness</b>													
Lawn Parking	-	-	-	-	-	-	-	-	-	-	-	-	-
Engineering	5,090	20,062	34,060	1,425	425	2,415	40,335	21,045	5,090	12,020	17,730	2,255	161,952
Right-of-Way Closures	50	200	325	150	50	25	(575)	25	-	-	50	-	300
Fire Dept-Building Plan Review	1,455	2,991	1,341	238	779	1,173	1,298	2,402	3,263	1,879	1,052	1,356	19,227
Building Department	87,661	83,680	108,095	75,453	95,457	131,321	130,347	149,985	123,993	125,817	101,218	91,713	1,304,739
SBARC - Pet Licenses	2,320	3,580	3,090	810	2,095	2,530	3,345	3,425	3,070	2,560	1,150	2,450	30,425
<b>Sub Total</b>	<b>96,576</b>	<b>110,513</b>	<b>146,911</b>	<b>78,076</b>	<b>98,806</b>	<b>137,464</b>	<b>174,750</b>	<b>176,882</b>	<b>135,416</b>	<b>142,276</b>	<b>121,200</b>	<b>97,774</b>	<b>1,516,643</b>
<b>Total Licenses &amp; Permits</b>	<b>122,039</b>	<b>137,029</b>	<b>165,076</b>	<b>85,533</b>	<b>102,435</b>	<b>140,521</b>	<b>180,263</b>	<b>179,645</b>	<b>139,549</b>	<b>145,214</b>	<b>122,588</b>	<b>99,314</b>	<b>1,619,205</b>
<b>Charges for Services</b>													
<b>General Government</b>													
Plan Commission Charges	100	100	100	-	-	100	-	600	600	300	400	-	2,300
Historic Preserv Certificate of Approval	100	60	180	280	180	220	360	200	340	220	160	20	2,320
IT Services	73,046	38,750	-	-	-	-	-	-	-	-	-	-	111,796
<b>Sub Total</b>	<b>73,246</b>	<b>38,910</b>	<b>280</b>	<b>280</b>	<b>180</b>	<b>320</b>	<b>360</b>	<b>800</b>	<b>940</b>	<b>520</b>	<b>560</b>	<b>20</b>	<b>116,416</b>
<b>Public Safety</b>													
Accident Report Copies	7,303	6,040	5,632	1,298	6,089	8,950	8,775	6,836	8,366	8,052	6,938	4,824	79,104
Gun Permit Applications	4,804	3,514	6,959	2,545	2,940	8,191	6,198	7,653	8,259	7,147	6,504	5,069	69,783
Traffic Signal Maintenance	15,314	10,198	23,739	5,116	-	48,300	-	82,239	13,457	42,843	13,338	27,624	282,167
ND Special Event Coverage	-	-	4,878	44,698	-	-	-	-	1,338	-	-	26,633	77,548
Regional Academy Tuition	4,850	3,850	550	-	-	-	-	-	-	100	-	-	9,350
River Rescue School Tuition	13,000	39,000	3,250	(3,250)	-	-	-	-	-	1,300	-	1,300	54,600
Fire Training Center Tuition	-	-	-	-	-	-	-	-	750	300	-	-	1,050
Emergency Medical Service	256,159	223,622	319,726	340,414	463,595	225,005	179,380	457,446	272,645	253,110	166,348	240,059	3,397,510
Medicaid Reimbursements	-	-	-	-	-	-	-	575,470	-	-	-	-	575,470
Neo Natal Revenue	-	-	-	-	-	-	-	-	-	-	-	10	10
EMS for County	-	-	-	-	-	-	934,001	-	-	622,668	155,667	155,667	1,868,003
Hazmat Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Special Events	-	-	-	-	-	-	-	-	-	-	-	-	-
Crime Lab Services	-	-	363	563	-	-	313	2,050	1,275	1,394	288	1,513	7,756
EMS Late Payment Interest	2,706	-	3,920	-	3,420	1,708	-	4,507	-	-	-	-	16,261
Misc Revenue	-	-	71,436	-	-	-	-	-	-	8,316	-	-	79,751
<b>Sub Total</b>	<b>304,136</b>	<b>286,224</b>	<b>440,453</b>	<b>391,383</b>	<b>476,044</b>	<b>292,153</b>	<b>1,128,667</b>	<b>1,136,200</b>	<b>306,091</b>	<b>945,229</b>	<b>349,083</b>	<b>462,698</b>	<b>6,518,362</b>
<b>Highways &amp; Streets</b>													
Sale of Signs/Materials	261	-	-	7,988	-	60	-	-	-	-	-	-	8,309
Special Events	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Sub Total</b>	<b>261</b>	<b>-</b>	<b>-</b>	<b>7,988</b>	<b>-</b>	<b>60</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,309</b>
<b>Culture &amp; Recreation</b>													
Morris Performing Arts Center	82,073	71,606	25,330	3	14,850	250	-	-	194,376	3,680	-	4,220	396,388
Palais Royale Ballroom	23,900	15,696	10,347	-	700	6,860	-	1,103	273	561	2,189	33,690	95,320
Parks & Recreation	282,751	187,373	102,857	8,107	103,685	410,949	422,390	400,768	304,992	255,315	100,396	180,880	2,760,462
Lease of Coveleski Stadium	-	-	-	-	-	-	-	-	-	-	-	-	-
Century Center	186,773	155,640	52,430	-	5,417	6,042	5,417	63,712	31,865	184,178	112,585	80,958	885,016
<b>Sub Total</b>	<b>575,497</b>	<b>430,315</b>	<b>190,964</b>	<b>8,110</b>	<b>124,652</b>	<b>424,100</b>	<b>427,807</b>	<b>465,583</b>	<b>531,507</b>	<b>443,734</b>	<b>215,170</b>	<b>299,748</b>	<b>4,137,186</b>

City of South Bend  
Revenue by Type by Month

For the Year Ended December 31, 2020

Revenue Type	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total
<b>Charges for Services</b>													
<b>Health - Animal Care &amp; Control</b>													
Pet Impound Reclaim Fee	255	295	840	365	655	625	430	935	515	620	215	340	6,090
Pet Adoption Fees	2,694	2,556	2,060	1,460	1,750	2,128	1,196	1,233	943	912	938	1,975	19,844
Pick Up Fees	-	40	-	-	100	80	40	-	40	-	-	40	340
Pet Micro Chipping	320	160	360	270	160	340	360	520	280	367	80	310	3,527
Vet Expenses	410	195	265	355	130	295	210	435	155	266	185	280	3,181
Pet Euthanasia	-	-	-	-	60	-	-	-	-	-	-	-	60
Animal Surrenders	500	600	360	280	240	460	700	640	900	830	320	580	6,410
Cremation	188	105	230	360	293	320	375	99	532	377	114	374	3,367
Rabies Specimin Prep	-	-	-	60	150	90	30	120	30	30	-	30	540
<b>Sub Total</b>	<b>4,367</b>	<b>3,951</b>	<b>4,115</b>	<b>3,150</b>	<b>3,538</b>	<b>4,338</b>	<b>3,341</b>	<b>3,982</b>	<b>3,395</b>	<b>3,402</b>	<b>1,852</b>	<b>3,929</b>	<b>43,360</b>
<b>Other</b>													
DCI Staff Contracts	10,948	11,250	80,000	4,891	13,000	282,352	99,284	598,029	48,083	16,333	94,958	159,281	1,418,409
Parking-Garages	59,878	49,227	142,172	61,936	81,984	37,539	73,143	72,515	57,531	71,901	74,933	62,076	844,835
Parking-Century Center	12,657	14,928	5,922	-	-	-	-	460	940	1,910	1,100	1,990	39,907
Central Services-Internal Customers	575,890	505,683	591,578	521,394	475,611	513,037	560,310	580,500	613,057	537,143	499,328	526,607	6,500,138
Central Services-External Customers	34,327	34,900	32,591	-	28,162	59,947	51,318	34,069	36,200	19,020	19,777	31,725	382,035
Employee & Employer Assessments	1,354,095	1,346,625	1,339,723	1,341,067	1,334,880	1,354,509	1,341,159	1,335,868	1,355,479	1,340,362	1,352,536	1,345,426	16,141,727
<b>Sub Total</b>	<b>2,047,795</b>	<b>1,962,612</b>	<b>2,191,986</b>	<b>1,929,287</b>	<b>1,933,637</b>	<b>2,247,385</b>	<b>2,125,214</b>	<b>2,621,440</b>	<b>2,111,290</b>	<b>1,986,669</b>	<b>2,042,631</b>	<b>2,127,105</b>	<b>25,327,052</b>
<b>Sanitation</b>													
Trash Collection/Residential	370,818	370,369	369,898	370,830	372,215	375,005	375,910	376,586	376,636	377,535	378,492	378,347	4,492,640
Trash Collection/Recycling	-	(2)	-	-	-	-	13	-	-	-	-	6	17
Trash Collection/Commercial	8,002	8,083	8,041	7,988	7,965	8,007	8,051	8,207	8,227	8,196	8,261	8,247	97,275
Trash Collection/Apt 2 Units	3,743	3,752	3,709	3,737	3,684	3,722	3,769	3,730	3,757	3,760	3,780	3,775	44,916
Trash Collection/Apt 3 Units	1,740	1,626	1,646	1,605	1,626	1,656	1,743	1,608	1,685	1,653	1,684	1,691	19,963
Trash Collection/Apt 4 Units	2,084	2,028	2,026	2,051	1,996	2,019	1,992	2,058	2,059	2,059	2,058	2,093	24,524
Trash Collection/Seniors	27,738	27,747	27,768	27,646	27,646	26,997	27,142	27,134	27,044	27,055	26,969	27,070	327,954
Trash Collection/Special Pickup	2,580	1,730	2,720	3,440	2,600	2,800	3,880	4,120	2,580	2,820	2,690	1,740	33,700
Trash Collection/Yard Waste Pickup	246	142	60	40	-	-	-	-	30	-	-	-	518
Misc/Additional Trash Totes	15,864	16,087	16,173	16,386	17,124	20,216	24,643	28,023	29,888	30,173	30,299	30,927	275,802
Misc/Return Trip Customer Error	490	230	420	710	1,010	1,110	860	1,090	1,170	1,220	1,320	960	10,590
Misc/Contamination Fee	30	-	-	-	-	150	60	80	50	110	170	-	650
Misc/Tote Replacement Fee	550	250	150	500	400	500	400	500	500	700	350	450	5,250
Misc/Trash Start Fee	4,090	3,770	4,030	4,430	3,270	4,180	4,110	4,110	5,120	4,710	4,260	4,620	50,700
Misc/Yard Waste Totes	(2)	-	70	31,012	32,374	33,540	34,334	34,804	34,972	35,256	35,234	12	271,606
<b>Sub Total</b>	<b>437,973</b>	<b>435,811</b>	<b>436,709</b>	<b>470,374</b>	<b>471,910</b>	<b>479,901</b>	<b>486,907</b>	<b>492,051</b>	<b>493,718</b>	<b>495,247</b>	<b>495,566</b>	<b>459,938</b>	<b>5,656,106</b>

City of South Bend  
Revenue by Type by Month

For the Year Ended December 31, 2020

Revenue Type	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total
<b>Charges for Services</b>													
<b>Utilities - Water</b>													
Metered Sales/Residential	640,195	632,757	624,053	648,405	624,755	702,263	877,148	853,658	851,699	752,002	650,961	659,838	8,517,734
Metered Sales/Commercial	196,835	194,039	192,981	175,367	166,823	182,445	202,012	209,861	210,799	201,369	188,971	185,797	2,307,298
Metered Sales/Industrial	34,248	36,538	36,493	30,643	29,126	37,105	38,994	36,377	37,730	35,893	32,945	33,660	419,751
Metered Sales/Multi Family	109,572	104,030	103,249	102,859	102,058	107,159	106,233	108,531	114,069	116,412	103,380	108,860	1,286,410
Bulk Sales/Olive St	58	116	319	990	406	377	174	899	580	348	116	145	4,528
Metered Sales/Institution	10,799	10,711	12,602	10,808	10,229	10,068	11,121	12,464	11,790	11,766	11,169	11,101	134,628
Public Fire Protection	211,805	211,948	211,501	212,024	212,226	214,403	217,059	220,519	220,923	220,997	221,419	220,352	2,595,177
Private Fire Protection	40,282	40,383	39,765	40,230	40,123	40,083	45,554	49,709	49,763	49,721	49,556	49,626	534,795
Sales to Public Authorities	31,123	33,400	33,182	28,971	27,516	35,364	46,158	50,447	46,612	39,379	36,704	28,048	436,904
Irrigation Sales	(13)	363	-	465	62	182,968	333,220	378,352	365,725	289,661	163,497	527	1,714,827
Other Water/Misc Service	40,977	44,131	28,924	19,140	16,712	24,269	17,133	19,546	35,694	31,632	22,533	31,884	332,574
Backflow Prevention Insp.	9,675	19,100	13,300	8,125	-	16,150	20,725	20,200	27,100	10,275	6,950	9,750	161,350
Rents From Water Property	1,350	1,350	1,350	1,350	1,350	1,350	1,350	1,350	1,350	1,350	1,350	1,350	16,198
Revenue From Cut Off Fees	1,200	525	225	704	150	675	450	150	450	225	300	75	5,129
Penalties (Forfeit Disc.)	9,060	5,101	5,532	750	(5)	50	4	-	-	-	-	-	20,492
Water Leak Insurance	86,428	86,331	86,242	86,357	86,523	86,833	86,943	87,105	87,235	87,310	87,392	87,510	1,042,211
System Development Fee	159,458	4,703	11,543	3,428	14,543	3,856	2,146	7,703	16,681	6,421	3,856	2,573	236,907
<b>Sub Total</b>	<b>1,583,051</b>	<b>1,425,526</b>	<b>1,401,261</b>	<b>1,370,616</b>	<b>1,332,597</b>	<b>1,645,416</b>	<b>2,006,423</b>	<b>2,056,869</b>	<b>2,078,198</b>	<b>1,854,762</b>	<b>1,581,099</b>	<b>1,431,095</b>	<b>19,766,914</b>
<b>Utilities - Sewage</b>													
Metered Sales/Residential	1,667,950	1,661,580	1,651,882	1,674,139	1,696,431	1,710,111	1,722,039	1,715,110	1,716,649	1,717,469	1,687,748	1,706,087	20,327,193
Metered Sales/Commercial	561,885	604,549	600,579	532,260	506,000	495,382	557,145	591,009	587,005	627,342	601,897	591,804	6,856,858
Metered Sales/Industrial	428,152	405,903	412,913	409,225	346,027	259,949	338,495	380,983	448,866	440,735	403,190	427,011	4,701,448
Metered Sales/Multi Family	263,450	261,767	259,238	263,995	263,849	269,649	257,991	262,453	266,526	264,785	259,053	263,381	3,156,137
Metered Sales/Institution	26,323	26,257	30,378	26,009	19,055	23,794	25,804	28,098	26,874	27,621	25,835	25,500	311,547
Sales to Public Authority	76,739	81,234	82,247	71,558	65,286	73,861	89,643	99,261	98,938	89,837	82,999	70,321	981,924
Whsl Meter/New Carlisle	27,502	28,446	30,880	25,605	27,193	21,104	23,090	15,944	21,385	24,315	22,975	23,146	291,585
Penalties (Forfeit Disc.)	60,641	41,563	36,695	5,127	(24)	2,500	(28)	-	-	-	-	13	146,487
Dumping Fees	1,496	630	-	3,159	3,378	420	1,155	2,748	3,798	2,870	735	2,240	22,628
Organic Resources	2,558	26,590	2,087	14,497	4,862	7,084	6,636	7,205	5,458	6,636	8,534	3,355	95,501
Laboratory Service Fees	-	-	-	-	1,000	-	-	-	240	240	240	-	1,720
Discharge Permit Fees	500	1,000	-	-	-	-	700	-	-	-	250	-	2,450
System Development Fee	387,468	11,336	30,915	7,057	3,286	11,355	5,172	18,568	38,148	17,538	8,263	8,263	547,367
Sewer Repair Insurance	47,819	47,759	47,732	47,773	47,874	48,045	48,128	48,199	48,276	48,481	48,421	48,398	576,904
Sewer Repair Deductible	7,127	6,576	6,726	7,743	7,427	9,756	7,467	7,401	8,400	8,767	8,234	9,934	95,559
Misc Revenues	2,575	-	-	-	-	-	1,443	-	-	-	-	-	4,018
Storm Water Fees	87,623	86,787	86,767	85,636	85,647	86,350	86,262	86,479	86,564	86,638	86,710	86,435	1,037,898
Organic Resources-Mulch/Compost	1,738	605	1,954	300	11,643	9,712	9,590	6,584	4,910	7,812	9,096	6,126	70,070
Clean Air/ReLeaf	37,177	37,133	37,085	37,129	37,210	37,394	37,454	37,553	35,366	37,520	37,556	37,558	446,136
<b>Sub Total</b>	<b>3,688,722</b>	<b>3,329,716</b>	<b>3,318,078</b>	<b>3,211,211</b>	<b>3,126,143</b>	<b>3,066,465</b>	<b>3,218,183</b>	<b>3,307,596</b>	<b>3,397,402</b>	<b>3,408,606</b>	<b>3,291,736</b>	<b>3,309,571</b>	<b>39,673,429</b>
<b>Total Charges for Services</b>	<b>8,715,047</b>	<b>7,913,066</b>	<b>7,983,845</b>	<b>7,392,400</b>	<b>7,468,700</b>	<b>8,160,139</b>	<b>9,396,902</b>	<b>10,084,522</b>	<b>8,922,541</b>	<b>9,138,169</b>	<b>7,977,698</b>	<b>8,094,104</b>	<b>101,247,133</b>

City of South Bend  
Revenue by Type by Month

For the Year Ended December 31, 2020

Revenue Type	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total
<b>Fines, Forfeitures, &amp; Fees</b>													
<b>General</b>													
Ordinance Violation	1,835	310	400	200	-	-	-	-	-	-	-	-	2,745
Bad Checks Fines	-	-	60	-	-	30	-	10	10	-	20	-	130
Court Fees	1,429	-	-	-	-	-	-	667	-	1,382	1,382	(1,382)	3,478
Plan Commission Application Fee	2,800	1,600	1,800	500	500	1,600	1,800	1,675	3,050	-	2,300	1,000	18,625
Zoning Appeals Application Fee	1,250	1,625	1,675	600	-	850	975	1,150	900	250	650	1,050	10,975
Zoning Admin Fees	50	1,000	1,250	600	400	1,000	1,100	1,300	1,600	1,700	1,150	1,000	12,150
Zoning Admin Fines	-	-	-	-	-	-	-	-	-	-	-	-	-
Tax Abatement Admin Fees	-	-	-	-	-	2,375	250	-	-	1,701	-	-	4,326
Test Filling Fees	-	-	-	-	-	-	-	300	150	200	300	150	1,100
Econ Dev-CDBG Loan Late Fees	-	10	-	-	-	20	51	20	20	-	-	-	121
Econ Develop-Job Target Penalty	354,660	-	-	-	-	-	-	-	-	-	-	-	354,660
<b>Sub Total</b>	<b>362,024</b>	<b>4,545</b>	<b>5,185</b>	<b>1,900</b>	<b>900</b>	<b>5,875</b>	<b>4,176</b>	<b>5,122</b>	<b>5,730</b>	<b>5,233</b>	<b>5,802</b>	<b>1,818</b>	<b>408,310</b>
<b>Code Enforcement</b>													
Vacant Bldg Registration	300	300	-	-	-	-	900	-	-	-	-	-	1,500
Landlord Registration Fee	-	-	-	-	-	-	-	15	15	335	165	20	550
Rental Unit Safety Fees	1,350	2,250	1,350	-	1,000	-	1,250	1,750	95,450	-	-	2,850	107,250
Demolition & Boarding	759	1,387	19,189	328	1,745	268	1,899	3,117	1,909	3,661	1,596	5,425	41,284
Collections	38	15	523	787	1,539	-	537	1,685	377	102	231	11,888	17,721
Environmental Violations	11,488	4,939	9,514	4,335	10,537	17,271	29,923	24,385	19,252	17,625	18,625	22,379	190,274
Ordinance Violation	4,403	4,615	1,330	1,000	750	1,500	3,863	2,993	2,500	1,682	3,935	3,250	31,821
Animal Ordinance Violation	200	-	50	-	10,375	35,200	44,279	27,139	40,374	36,195	14,275	(191,467)	16,621
Forfeitures-Civil Penalties	2,093	14,410	4,121	-	5,538	500	28,169	4,438	2,063	3,517	118	54,508	119,473
<b>Sub Total</b>	<b>20,631</b>	<b>27,915</b>	<b>36,078</b>	<b>6,450</b>	<b>31,483</b>	<b>54,739</b>	<b>110,819</b>	<b>65,521</b>	<b>161,940</b>	<b>63,118</b>	<b>38,945</b>	<b>(91,146)</b>	<b>526,493</b>
<b>Parking</b>													
Street Parking Fines	2,123	2,125	1,260	740	460	970	3,712	5,221	4,315	8,223	6,794	5,381	41,324
<b>Public Safety</b>													
False Alarms Fine	13,618	7,879	4,926	6,028	6,894	5,368	5,349	4,788	6,099	6,304	2,381	8,653	78,286
Noise Ordinance	38	-	20	-	-	-	1,111	5,933	238	1,723	-	1,925	10,988
Curfew Violation	-	-	-	-	-	200	-	298	269	-	-	-	768
Impound Towing Fees	587	504	896	369	530	590	753	510	660	510	610	400	6,919
<b>Sub Total</b>	<b>14,243</b>	<b>8,383</b>	<b>5,842</b>	<b>6,396</b>	<b>7,424</b>	<b>6,158</b>	<b>7,213</b>	<b>11,529</b>	<b>7,267</b>	<b>8,538</b>	<b>2,991</b>	<b>10,978</b>	<b>96,961</b>
<b>Total Fines, Forfeitures, &amp; Fees</b>	<b>399,020</b>	<b>42,968</b>	<b>48,365</b>	<b>15,486</b>	<b>40,267</b>	<b>67,742</b>	<b>125,920</b>	<b>87,393</b>	<b>179,251</b>	<b>85,112</b>	<b>54,533</b>	<b>(72,970)</b>	<b>1,073,088</b>
<b>Other Income</b>													
<b>Miscellaneous Revenue</b>													
Miscellaneous Revenue	12,880	40,636	76,145	261,693	3,471	49,387	171,014	(35,836)	18,792	64,906	17,762	94,617	775,467
Sale of Scrap Metal	5,723	1,175	195	809	2,482	345	328	310	1,560	1,852	1,665	1,294	17,737
Bond Interest Rebate	-	-	-	49,487	-	-	-	-	-	-	-	-	47,738
Bosch Principal Income	17,085	-	-	-	-	17,408	-	17,473	-	17,148	-	-	86,717
Bosch Interest Income IDFA	917	-	-	-	-	595	-	530	-	855	-	399	3,296
Origination Fees	-	-	-	-	-	-	-	10,501	-	-	-	-	10,501
Loan Servicing Fees	-	-	-	-	-	-	-	9,500	2,913	1,463	-	5,964	19,841
<b>Sub Total</b>	<b>36,606</b>	<b>41,811</b>	<b>76,340</b>	<b>311,989</b>	<b>5,953</b>	<b>67,735</b>	<b>171,341</b>	<b>2,478</b>	<b>23,266</b>	<b>86,223</b>	<b>19,426</b>	<b>167,616</b>	<b>1,010,784</b>
<b>Bank Account Interest</b>	<b>(645,793)</b>	<b>359,545</b>	<b>523,865</b>	<b>364,147</b>	<b>264,956</b>	<b>236,320</b>	<b>431,401</b>	<b>130,946</b>	<b>191,485</b>	<b>407,889</b>	<b>70,296</b>	<b>167,698</b>	<b>2,502,753</b>

City of South Bend  
Revenue by Type by Month

For the Year Ended December 31, 2020

Revenue Type	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total
<b>Other Income</b>													
Rental of Property	12,678	-	5,416	-	-	113	22,781	543	22,577	64,550	-	(8,158)	120,500
Donations	708,412	40,057	4,926	404,319	358,088	1,126	501,841	502,963	1,902,884	6,173	1,800	196,475	4,629,063
<b>3rd Party Revenue</b>													
Cable TV Franchise Fees	-	171,894	-	-	171,245	-	-	165,060	-	-	170,039	-	678,238
AT&T Franchise Fees	45,930	-	43,499	43,844	-	-	-	42,869	-	40,984	-	38,735	255,861
Sub Total	45,930	171,894	43,499	43,844	171,245	-	-	207,929	-	40,984	170,039	38,735	934,099
<b>Total Other Income</b>	<b>157,833</b>	<b>613,306</b>	<b>654,046</b>	<b>1,124,299</b>	<b>800,241</b>	<b>305,293</b>	<b>1,127,364</b>	<b>844,859</b>	<b>2,140,212</b>	<b>605,820</b>	<b>261,562</b>	<b>562,365</b>	<b>9,197,199</b>
<b>Reimbursements</b>													
<b>Outside</b>													
Miscellaneous Reimbursements	49,280	(15,324)	482,725	39,039	41,267	(246,797)	(110,802)	1,258	36,562	103,388	1,933	12,720	395,249
Insurance Claim	1,130,210	-	-	-	-	-	708	-	-	-	-	-	1,130,918
IT Services	8,391	1,598	3,049	3,498	2,697	4,052	2,724	3,698	2,724	2,724	2,724	-	37,880
Lamppost Program	-	-	-	-	-	-	5,950	3,600	-	-	-	-	9,550
Office Depot Rebate	-	-	-	-	-	-	5,052	-	-	-	-	-	5,052
Energy Rebates	-	-	166,713	-	-	-	-	-	9,455	-	-	-	176,168
Repair Reimbursement	228	392	2,607	5,604	1,862	984	1,948	75	-	-	10,866	225	24,790
Salary/Overtime Reimb	4,533	5,694	270,961	-	15,479	4,388	34,746	48,359	198,359	5,956	1,690	4,348	594,512
Diesel Tax Rebate	3,384	-	7,921	3,267	-	3,511	-	7,276	4,604	4,100	-	19,396	53,457
Pharmacy Rebates	-	88,768	-	-	-	-	-	147,305	-	-	-	-	236,073
Beck's Lake Reimbursement	-	20,820	-	-	-	26,956	-	-	2,258	-	-	7,763	57,796
EPA Professional Services	275,000	-	-	-	-	-	-	-	-	-	-	-	275,000
Sub Total	1,471,025	101,946	933,975	51,408	61,305	(206,906)	(59,674)	211,572	253,961	116,168	17,213	44,451	2,996,445
<b>Departmental</b>													
Misc Reimbursements	-	-	-	-	-	-	-	1,056	-	-	-	-	1,056
Electric Allocation	-	-	-	-	-	-	-	-	-	-	-	-	-
Natural Gas Allocation	-	-	-	-	-	-	-	-	-	-	-	-	-
Sewer Cut/Repair for Water Works	-	-	-	-	-	-	-	-	-	-	2,246	-	2,246
Sub Total	-	-	-	-	-	-	-	1,056	-	-	2,246	-	3,302
<b>Total Reimbursements</b>	<b>1,471,025</b>	<b>101,946</b>	<b>933,975</b>	<b>51,408</b>	<b>61,305</b>	<b>(206,906)</b>	<b>(59,674)</b>	<b>212,628</b>	<b>253,961</b>	<b>116,168</b>	<b>19,459</b>	<b>44,451</b>	<b>2,999,747</b>
<b>Other Sources</b>													
<b>Sale of Assets</b>													
Sale of Capital Assets	-	-	-	-	-	-	-	-	114,517	-	-	-	114,517
Sale of Non-Capital Assets	-	-	-	-	-	-	-	-	28,584	-	-	-	28,584
Sale of Property	6	-	20,000	-	-	4,993	-	82,992	-	-	72,544	-	180,536
Other Damage Reimbursement	-	-	3,560	-	-	-	-	-	5,950	-	-	-	9,510
Vehicle Damage Reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-
Hydrant Damage Reimbursement	-	-	-	605	-	-	-	-	-	-	-	-	605
Sub Total	6	-	23,560	605	-	4,993	-	82,992	149,051	-	72,544	-	333,752

City of South Bend  
Revenue by Type by Month

For the Year Ended December 31, 2020

Revenue Type	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total
<b>Other Sources</b>													
<b>Interfund Transfers &amp; Fixed Cost Allocations</b>													
Interfund Transfers In	6,012,801	9,629,319	2,312,934	1,839,924	9,673,675	1,564,044	6,651,125	2,806,363	1,927,827	4,933,310	3,399,745	3,051,302	53,802,369
PILOT	518,478	518,483	518,483	518,483	518,483	518,483	518,483	518,483	518,483	518,483	518,483	518,483	6,221,791
Administration Cost Allocation	585,785	585,802	585,802	585,802	585,802	585,802	585,802	585,802	585,802	585,802	585,802	585,802	7,029,607
IT Cost Allocation	554,735	554,745	554,745	554,745	554,745	554,745	554,745	554,745	554,745	554,745	554,745	554,745	6,656,930
Liability Insurance Allocation	242,853	242,877	242,877	242,877	242,877	242,877	242,877	242,877	242,877	242,877	242,877	242,877	2,914,500
Payroll Cost Allocation	208,369	208,391	208,391	208,391	201,980	201,980	221,213	208,391	248,509	208,391	208,391	208,391	2,540,788
Facilities Management Allocation	10,163	10,180	10,180	10,180	10,180	10,180	10,180	10,180	10,180	10,180	10,180	10,180	122,143
Utility Customer Service Mgmt Allocatio	141,404	141,398	141,398	141,398	141,398	141,398	141,398	141,398	141,398	141,398	141,398	141,398	1,696,782
<b>Sub Total</b>	<b>8,274,588</b>	<b>11,891,195</b>	<b>4,574,810</b>	<b>4,101,800</b>	<b>11,929,140</b>	<b>3,819,509</b>	<b>8,925,823</b>	<b>5,068,239</b>	<b>4,229,821</b>	<b>7,195,186</b>	<b>5,661,621</b>	<b>5,313,178</b>	<b>80,984,910</b>
<b>Issuance of Debt</b>													
Capital Lease Proceeds	-	-	-	-	-	-	-	6,156,108	-	-	-	-	6,156,108
Bond Proceeds	-	-	-	-	-	-	-	48,300	4,781,700	4,225,000	-	-	9,055,000
Premium on Bonds	-	-	-	-	-	-	-	-	913,815	120,059	-	-	1,033,874
Interfund Loan Proceeds	-	-	-	-	-	-	-	-	-	-	-	250,000	250,000
<b>Sub Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,204,408</b>	<b>5,695,515</b>	<b>4,345,059</b>	<b>-</b>	<b>250,000</b>	<b>16,494,982</b>
<b>Refunds</b>													
Refunds	-	-	-	-	347	458	-	16,707	1,387	3,133	1,620	17,422	41,074
Specific Stop Loss	1,195	-	-	-	-	-	-	-	-	-	132,222	216	133,634
<b>Sub Total</b>	<b>1,195</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>347</b>	<b>458</b>	<b>-</b>	<b>16,707</b>	<b>1,387</b>	<b>3,133</b>	<b>133,843</b>	<b>17,638</b>	<b>174,708</b>
<b>Other</b>													
Sale of Property Held for Resale	-	-	-	-	-	-	-	85,000	-	1,244	840	-	87,084
Interfund Loan - Principal Income	10,000	202,535	-	10,000	-	-	10,000	306,848	-	10,000	-	-	549,383
Interfund Loan - Interest Income	-	44,129	-	-	-	-	-	39,816	-	-	-	-	83,945
Other Loan - Principal Income	3,795	761	609	1,101	243	446	1,409	417	317	118	6,772	346	16,333
<b>Sub Total</b>	<b>13,795</b>	<b>247,425</b>	<b>609</b>	<b>11,101</b>	<b>243</b>	<b>446</b>	<b>11,409</b>	<b>432,081</b>	<b>317</b>	<b>11,362</b>	<b>7,612</b>	<b>346</b>	<b>736,745</b>
<b>Total Other Sources</b>	<b>8,289,585</b>	<b>12,138,620</b>	<b>4,598,978</b>	<b>4,113,506</b>	<b>11,929,730</b>	<b>3,825,406</b>	<b>8,937,232</b>	<b>11,804,428</b>	<b>10,076,091</b>	<b>11,554,740</b>	<b>5,875,620</b>	<b>5,581,162</b>	<b>98,725,097</b>
<b>Revenue Total</b>	<b>23,840,544</b>	<b>24,856,869</b>	<b>18,039,498</b>	<b>17,467,785</b>	<b>27,933,849</b>	<b>62,115,413</b>	<b>28,543,328</b>	<b>28,782,647</b>	<b>31,184,212</b>	<b>29,777,163</b>	<b>18,162,011</b>	<b>57,079,790</b>	<b>367,783,108</b>



**City of South Bend  
2020 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
<b>City Controlled Funds</b>															
101	<b>General Fund</b>	40,660,123	-	4,837,992	191,097	281,230	4,468,596	5,298	8,563,135	-	1,357,432	309,268	1,706,245	12,505,291	74,885,707
<b>Special Revenue Funds</b>															
102	Rainy Day	-	-	-	-	-	-	-	-	-	-	94,111	-	-	94,111
201	Parks & Recreation	9,566,845	-	904,581	648,098	-	2,760,462	-	-	-	1,061,421	7,167	127,858	800,000	15,876,432
202	Motor Vehicle Highway	-	-	2,985,157	-	300	290,475	-	149,020	1,778,948	-	39,751	56,716	4,937,750	10,238,117
209	Studebaker-Oliver Revitalizing Grants	-	-	-	-	-	-	-	-	-	-	7,035	100,000	-	107,035
210	Economic Development State Grants	-	-	-	-	-	-	-	-	-	-	712	90,013	-	90,725
211	Department of Community Investment (DCI)	-	-	-	10,650	-	861,309	46,076	174,531	-	-	8,876	2,598	2,268,899	3,372,939
212	Dept of Community Investment Grants	-	-	-	2,392,383	-	-	121	-	-	-	-	186,664	-	2,579,168
216	Police State Seizures	-	-	4,678	-	-	-	-	-	-	-	1,895	18	-	6,591
217	Gift, Donation, Bequest	-	-	-	-	-	-	-	-	-	756,449	9,004	-	-	765,453
218	Police Curfew Violations	-	-	-	-	-	-	768	-	-	-	115	-	-	883
219	Unsafe Building	-	-	-	-	-	-	51,581	-	-	-	7,420	18	-	59,018
220	Law Enforcement Continuing Education	-	-	-	-	-	148,550	92,751	-	-	2,000	3,849	11,555	-	258,705
221	Rental Units Regulation	-	-	-	-	-	-	107,800	-	-	-	573	-	245,626	353,999
227	Loss Recovery	-	-	-	-	-	-	-	-	-	-	5,076	-	-	5,076
230	Code Enforcement Fund	-	-	-	-	30,425	43,360	367,113	76,927	80,000	-	2,492	15,396	3,619,593	4,235,305
249	Public Safety LOIT	-	9,703,297	-	-	-	-	-	-	-	-	33,595	-	-	9,736,892
251	Local Roads & Streets	-	-	1,781,618	101,082	-	-	-	-	-	-	43,781	18,968	-	1,945,448
257	LOIT Special Distribution	-	-	-	144,097	-	-	-	-	-	-	1,257	-	-	145,354
258	Human Rights Federal Grant	-	-	-	167,100	-	8,500	-	-	-	-	1,540	-	-	177,140
264	COVID-19 Response	-	-	-	5,086,138	-	-	-	-	-	-	-	-	1,000,000	6,086,138
265	Local Road & Bridge Grant	-	-	-	1,102,365	-	-	-	-	-	-	7,642	-	1,522,365	2,632,372
266	MVH Restricted Fund	-	-	2,985,157	-	-	-	-	-	-	-	12,589	-	-	2,997,747
273	Morris PAC / Palais Royale Marketing	-	-	-	-	-	3,535	-	-	-	-	648	-	-	4,183
274	Morris PAC / Self-Promotion	-	-	-	-	-	37,554	-	-	-	-	1,818	-	-	39,372
280	Police Block Grants	-	-	-	-	-	-	-	-	-	-	36	-	-	36
289	HAZMAT	-	-	-	-	-	-	-	-	-	-	243	-	-	243
291	Indiana River Rescue	-	-	-	-	-	54,600	-	-	-	-	2,955	-	-	57,555
292	Police Grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-
294	Regional Police Academy	-	-	-	-	-	9,350	-	-	-	-	1,106	-	-	10,456
295	COPS MORE Grant	-	-	-	180,998	-	-	6,919	-	-	-	594	260	-	188,771
299	Police Federal Drug Enforcement	-	-	-	-	-	-	-	-	-	-	723	-	-	723
404	County Option Income Tax	-	13,764,809	-	-	-	-	-	-	2,262,160	-	111,181	361,924	-	16,500,074
408	Economic Development Income Tax	-	13,405,714	-	12,500	-	-	354,660	-	-	-	163,880	153,272	-	14,090,026
410	Urban Development Action Grant	-	-	-	-	-	-	-	-	-	-	361	18,442	-	18,803
655	Project ReLeaf	-	-	-	-	-	446,136	-	-	-	-	4,176	-	-	450,312
705	Police K-9 Unit	-	-	-	-	-	-	-	-	-	-	21	-	-	21
730	City Cemetery Trust	-	-	-	-	-	-	-	-	-	-	259	-	-	259
731	Bowman Cemetery	-	-	-	-	-	-	-	-	-	-	4,082	-	-	4,082
754	Industrial Revolving Fund	-	-	-	-	-	-	-	-	-	-	-	266,643	-	266,643
	<b>Total Special Revenue Funds</b>	<b>9,566,845</b>	<b>36,873,820</b>	<b>8,661,191</b>	<b>9,845,412</b>	<b>30,725</b>	<b>4,663,831</b>	<b>1,027,788</b>	<b>400,478</b>	<b>4,121,108</b>	<b>1,819,870</b>	<b>580,562</b>	<b>1,410,345</b>	<b>14,394,233</b>	<b>93,396,208</b>
<b>Debt Service Funds</b>															
312	2017 Parks Bond Debt Service	1,087,915	-	63,774	-	-	-	-	-	-	-	(244)	-	-	1,151,444
350	2018 Fire Station #9 Bond Debt Service	-	-	-	-	-	-	-	-	-	-	-	-	341,231	341,231
672	Century Center Energy Conservation Debt Svc	-	-	221,437	-	-	-	-	-	-	-	2,552	97,225	93,939	415,154
752	South Bend Redevelopment Authority	-	-	-	-	-	-	-	-	-	-	2,351	-	2,870,500	2,872,851
755	South Bend Building Corporation	-	-	-	-	-	-	-	-	-	-	3,478	-	2,645,000	2,648,478

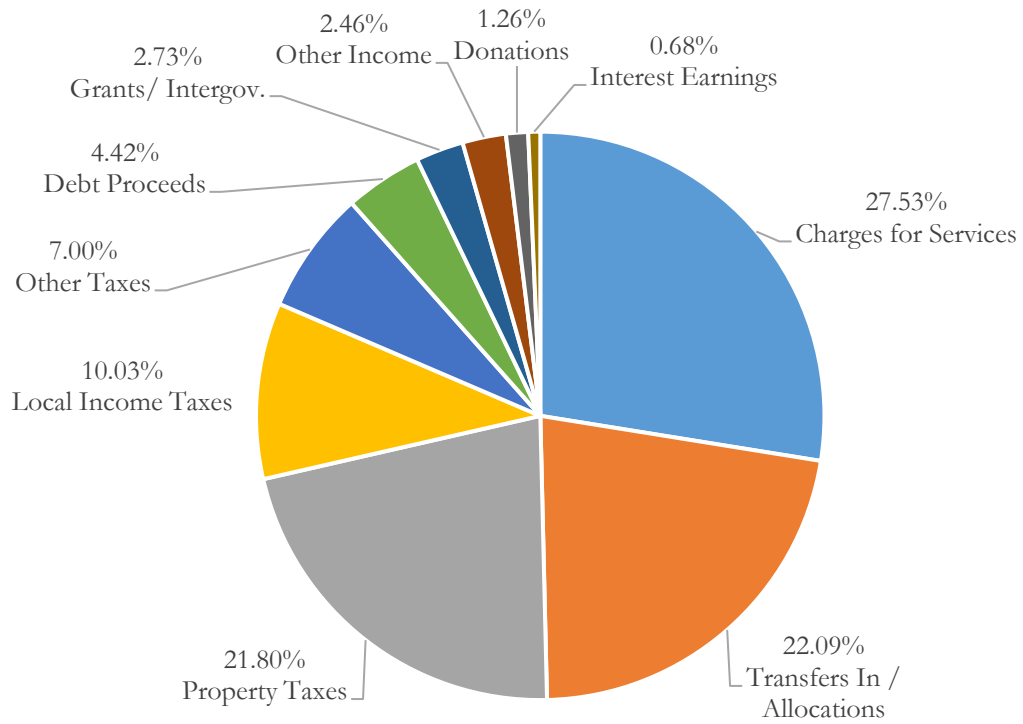
**City of South Bend  
2020 Revenue by Type by Fund**

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
756	2015 Smart Streets Bond Debt Service	-	-	-	-	-	-	-	-	-	-	869	-	1,716,000	1,716,869
757	2015 Parks Bond Debt Service	-	-	-	-	-	-	-	-	-	-	807	-	375,939	376,746
760	2017 Eddy Street Commons Bond Debt Service	-	-	-	-	-	-	-	-	-	-	1,623	-	1,390,625	1,392,248
	<b>Total Debt Service Funds</b>	<b>1,087,915</b>	<b>-</b>	<b>285,211</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>11,436</b>	<b>97,225</b>	<b>9,433,235</b>	<b>10,915,022</b>
	<b>Capital Funds</b>														
287	Fire Department Capital	-	-	-	-	-	2,514,908	-	-	1,660,000	-	9,151	8,244	-	4,192,303
401	Coveleski Stadium Capital	-	-	-	-	-	-	-	-	-	-	144	-	-	144
406	Cumulative Capital Development	433,812	-	40,795	-	-	-	-	-	-	-	765	-	-	475,372
407	Cumulative Capital Improvement	-	-	219,253	-	-	-	-	-	-	-	5,369	18,750	-	243,373
412	Major Moves Construction	-	-	-	668	-	-	-	-	-	-	17,411	493,328	-	511,407
416	Morris Performing Arts Center Capital	-	-	-	-	-	37,554	-	-	-	-	3,981	-	175,579	217,114
450	Palais Royale Historic Preservation	-	-	-	-	-	6,477	-	-	-	-	617	-	-	7,094
451	2018 Fire Station #9 Bond Capital	-	-	-	-	-	-	-	-	-	-	2,981	-	-	2,981
453	2018 Zoo Bond Capital	-	-	-	-	-	-	-	-	-	-	293	-	-	293
471	2017 Parks Bond Capital	-	-	-	-	-	-	-	-	-	-	72,162	-	-	72,162
750	Equipment/Vehicle Leasing	-	-	-	-	-	-	-	-	-	-	682	-	-	682
759	2017 Eddy Street Commons Bond Capital	-	-	-	-	-	-	-	-	-	-	306,537	-	-	306,537
	<b>Total Capital Funds</b>	<b>433,812</b>	<b>-</b>	<b>260,048</b>	<b>668</b>	<b>-</b>	<b>2,558,939</b>	<b>-</b>	<b>-</b>	<b>1,660,000</b>	<b>-</b>	<b>420,093</b>	<b>520,322</b>	<b>175,579</b>	<b>6,029,462</b>
	<b>Enterprise Funds</b>														
288	Emergency Medical Services Operating	-	-	-	-	-	-	-	-	-	-	10,316	797	-	11,113
600	Consolidated Building Fund	-	-	-	-	1,304,739	-	1,140	-	-	-	17,782	422	-	1,324,083
601	Parking Garages	-	-	-	-	-	844,835	38,862	-	-	-	8,089	2,468	-	894,253
610	Solid Waste Operations	-	-	-	-	-	5,656,106	-	-	-	-	2,362	98,540	250,000	6,007,008
611	Solid Waste Capital	-	-	-	-	-	-	-	-	375,000	-	946	-	979,213	1,355,159
620	Water Works Operations	-	-	-	-	-	19,530,007	-	1,788,327	-	-	29,477	30,256	83,727	21,461,793
622	Water Works Capital	-	-	-	-	-	236,907	-	-	-	-	51,626	9,568	3,862,000	4,160,101
624	Water Works Customer Deposit	-	-	-	-	-	-	-	-	-	-	11,222	-	-	11,222
625	Water Works Sinking (Debt Service)	-	-	-	-	-	-	-	-	-	-	8,907	-	1,218,000	1,226,907
626	Water Works Bond Reserve	-	-	-	-	-	-	-	-	-	-	12,438	-	-	12,438
629	Water Works Reserve Operations & Maintenance	-	-	-	-	-	-	-	-	-	-	25,426	-	16,931	42,357
640	Sewer Repair Insurance	-	-	-	-	-	672,463	-	-	-	-	18,620	-	-	691,083
641	Sewage Works Operations	-	-	-	-	-	36,969,565	-	446,759	-	-	80,803	36,100	77,322	37,610,549
642	Sewage Works Capital	-	-	-	-	-	547,367	-	-	-	-	137,764	17,342	7,911,000	8,613,472
643	Sewage Works Reserve Operations & Maintenance	-	-	-	-	-	-	-	-	-	-	48,416	-	-	48,416
649	Sewage Sinking (Debt Service)	-	-	-	-	-	-	-	-	5,743,815	-	41,998	-	8,110,581	13,896,394
653	Sewage Debt Service Reserve	-	-	-	-	-	-	-	-	-	-	20,901	-	-	20,901
654	Sewage Works Customer Deposit	-	-	-	-	-	-	-	-	-	-	4,641	-	-	4,641
667	Storm Sewer Fund	-	-	-	-	-	1,037,898	-	-	-	-	4,831	-	-	1,042,729
670	Century Center Operations	-	-	956,250	-	-	924,923	-	68,478	-	-	7	5,936	-	1,955,594
671	Century Center Capital	-	-	-	-	-	-	-	-	-	-	1,931	-	-	1,931
	<b>Total Enterprise Funds</b>	<b>-</b>	<b>-</b>	<b>956,250</b>	<b>-</b>	<b>1,304,739</b>	<b>66,420,070</b>	<b>40,002</b>	<b>2,303,564</b>	<b>6,118,815</b>	<b>-</b>	<b>538,504</b>	<b>201,428</b>	<b>22,508,774</b>	<b>100,392,145</b>
	<b>Internal Service Funds</b>														
222	Central Services	-	-	-	-	2,511	6,882,174	-	122,143	-	-	10,210	84,210	-	7,101,248
224	Central Services Capital	-	-	-	-	-	-	-	-	-	-	50	7,268	207,293	214,611
226	Liability Insurance	-	-	-	-	-	4,492	-	2,914,500	-	-	54,492	1,626,433	49,087	4,644,513
278	Police Take Home Vehicle	-	-	-	-	-	5,480	-	-	-	-	5,998	-	-	11,478

**City of South Bend  
2020 Revenue by Type by Fund**

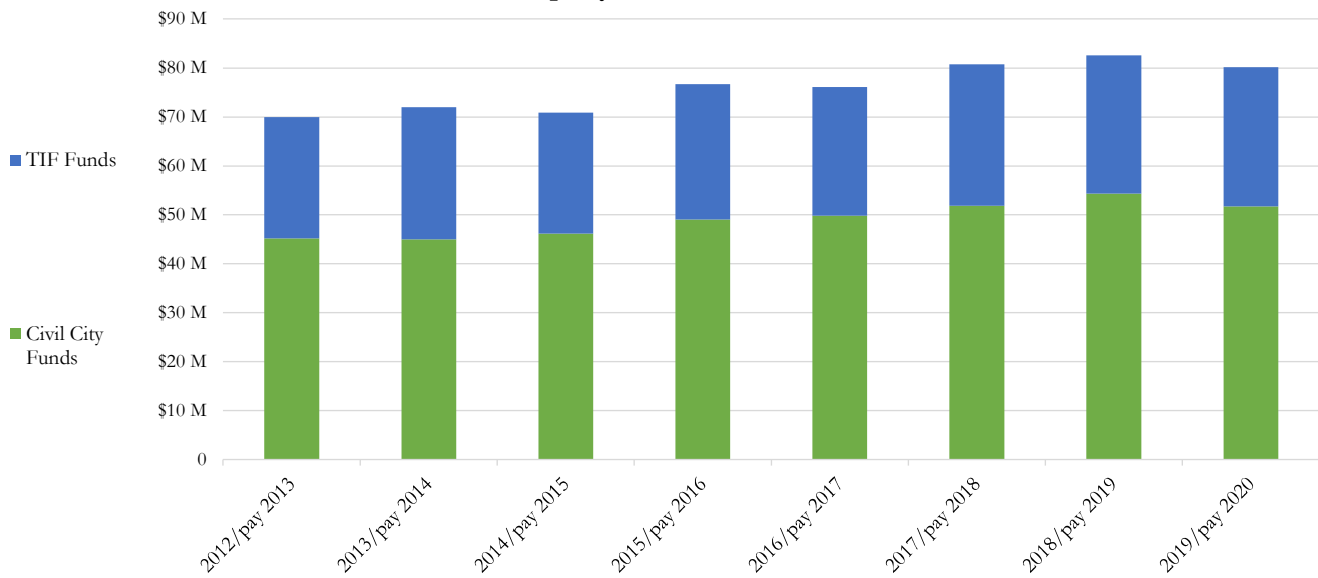
Fund No.	Fund Name	Property Taxes	Local Income Taxes	Other Taxes	Grants / Intergov.	Licenses & Permits	Charges for Services	Fines, Forfeitures & Fees	Interfund Allocations	Debt Proceeds	Donations	Interest Earnings	Other Income	Interfund Transfers In	Total
279	IT / Innovation / 311 Call Center	-	-	-	-	-	111,796	-	6,656,930	-	-	21,431	53,757	-	6,843,915
711	Self-Funded Employee Benefits	-	-	-	-	-	15,885,258	-	-	-	-	89,646	373,523	-	16,348,427
713	Unemployment Compensation	-	-	-	-	-	6,899	-	-	-	-	1,187	-	-	8,087
714	Parental Leave Fund	-	-	-	-	-	244,090	-	-	-	-	751	-	-	244,841
	<b>Total Internal Service Funds</b>	-	-	-	-	2,511	23,135,697	-	9,693,573	-	-	183,765	2,145,191	256,380	35,417,117
	<b>Fiduciary Funds</b>														
701	Fire Pension	-	-	4,323,533	-	-	-	-	-	-	-	2,205	-	-	4,325,739
702	Police Pension	-	-	6,048,813	-	-	-	-	-	-	-	3,126	6,284	-	6,058,223
	<b>Total Fiduciary Funds</b>	-	-	10,372,346	-	-	-	-	-	-	-	5,331	6,284	-	10,383,961
	<b>Total City Funds</b>	51,748,694	36,873,820	25,373,039	10,037,177	1,619,205	101,247,133	1,073,088	20,960,750	11,899,923	3,177,302	2,048,960	6,087,040	59,273,492	331,419,621
	<b>Redevelopment Commission Controlled Funds</b>														
	<b>Tax Increment Financing Funds</b>														
324	TIF - River West Development Area (Airport)	16,814,400	-	381,500	13,844	-	-	-	-	4,345,059	2,250	199,544	252,995	35,560	22,045,151
422	TIF - West Washington	237,261	-	-	-	-	-	-	-	-	-	8,861	300	-	246,422
429	TIF - River East Development Area (NE Dev)	2,997,091	-	-	-	-	-	-	-	-	-	62,271	-	-	3,059,362
430	TIF - Southside Development #1	3,081,721	-	-	-	-	-	-	-	-	-	89,378	-	-	3,171,100
435	TIF - Douglas Road	-	-	-	-	-	-	-	-	-	-	1,154	-	-	1,154
436	TIF - River East Residential (NE Res)	5,308,975	-	-	-	-	-	-	-	-	-	15,060	-	-	5,324,035
	<b>Total Tax Increment Financing Funds</b>	28,439,449	-	381,500	13,844	-	-	-	-	4,345,059	2,250	376,267	253,295	35,560	33,847,224
	<b>Redevelopment Funds</b>														
433	Redevelopment General	-	24,117	-	-	-	-	-	-	-	1,449,512	11,827	-	150,000	1,635,456
439	Certified Technology Park	-	-	-	-	-	-	-	-	-	-	96	-	-	96
452	2018 TIF Park Bond Capital	-	-	-	-	-	-	-	-	-	-	28,865	-	-	28,865
454	Airport Urban Enterprise Zone	-	-	-	-	-	-	-	-	-	-	3,540	-	-	3,540
	<b>Total Redevelopment Funds</b>	-	24,117	-	-	-	-	-	-	-	1,449,512	44,329	-	150,000	1,667,957
	<b>Debt Service Funds</b>														
315	Airport 2003 Debt Reserve	-	-	-	-	-	-	-	-	-	-	9,075	-	-	9,075
328	SBCDA 2003 Debt Reserve	-	-	-	-	-	-	-	-	-	-	15,173	-	-	15,173
351	2018 TIF Park Bond Debt Service	-	-	-	-	-	-	-	-	-	-	8,934	-	-	8,934
352	2019 South Shore Double Tracking Debt Service	-	-	-	-	-	-	-	-	-	-	13	-	488,171	488,184
353	2020 TIF Library Bond Debt Service Reserve	-	-	-	-	-	-	-	-	-	-	2	-	326,938	326,939
	<b>Total Debt Service Funds</b>	-	-	-	-	-	-	-	-	-	-	33,197	-	815,109	848,306
	<b>Total Redevelopment Commission Funds</b>	28,439,449	24,117	381,500	13,844	-	-	-	-	4,345,059	1,451,762	453,793	253,295	1,000,669	36,363,487
	<b>Grand Total</b>	80,188,143	36,897,937	25,754,539	10,051,021	1,619,205	101,247,133	1,073,088	20,960,750	16,244,982	4,629,063	2,502,753	6,340,335	60,274,160	367,783,108

**City of South Bend  
2020 Revenue Summary  
Revenue by Type**



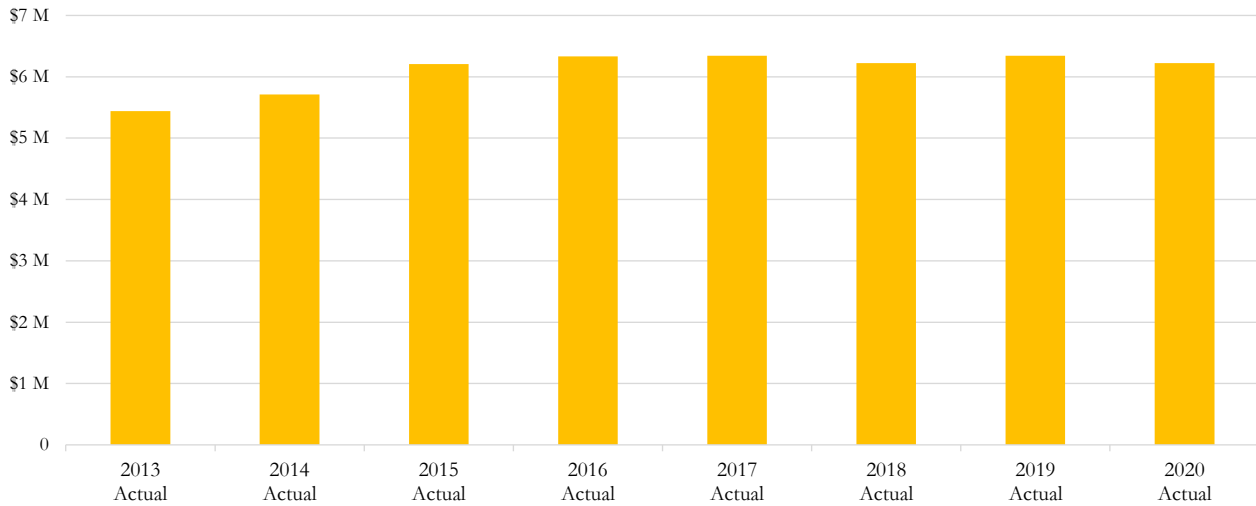
<b>Revenue Type</b>	<b>2020 Actual Revenue</b>	<b>Percent of Total</b>
Charges for Services	\$ 101,247,133	27.53%
Transfers In / Allocations	81,234,910	22.09%
Property Taxes	80,188,143	21.80%
Local Income Taxes	36,897,937	10.03%
Other Taxes	25,754,539	7.00%
Debt Proceeds	16,244,982	4.42%
Grants/ Intergov.	10,051,021	2.73%
Other Income	9,032,627	2.46%
Donations	4,629,063	1.26%
Interest Earnings	2,502,753	0.68%
<b>Total</b>	<b>\$ 367,783,108</b>	<b>100.00%</b>

### 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
Civil City Funds	45,189,966	45,002,931	46,171,932	49,067,532	49,858,701	51,877,631	54,376,009	51,748,694
TIF Funds	24,790,322	27,031,090	24,742,902	27,640,882	26,234,941	28,911,164	28,228,570	28,439,449
<b>Total</b>	<u>\$ 69,980,288</u>	<u>\$ 72,034,021</u>	<u>\$ 70,914,835</u>	<u>\$ 76,708,416</u>	<u>\$ 77,136,347</u>	<u>\$ 80,788,795</u>	<u>\$ 82,604,579</u>	<u>\$ 80,188,143</u>

### Payment in Lieu of Taxes (PILOT)

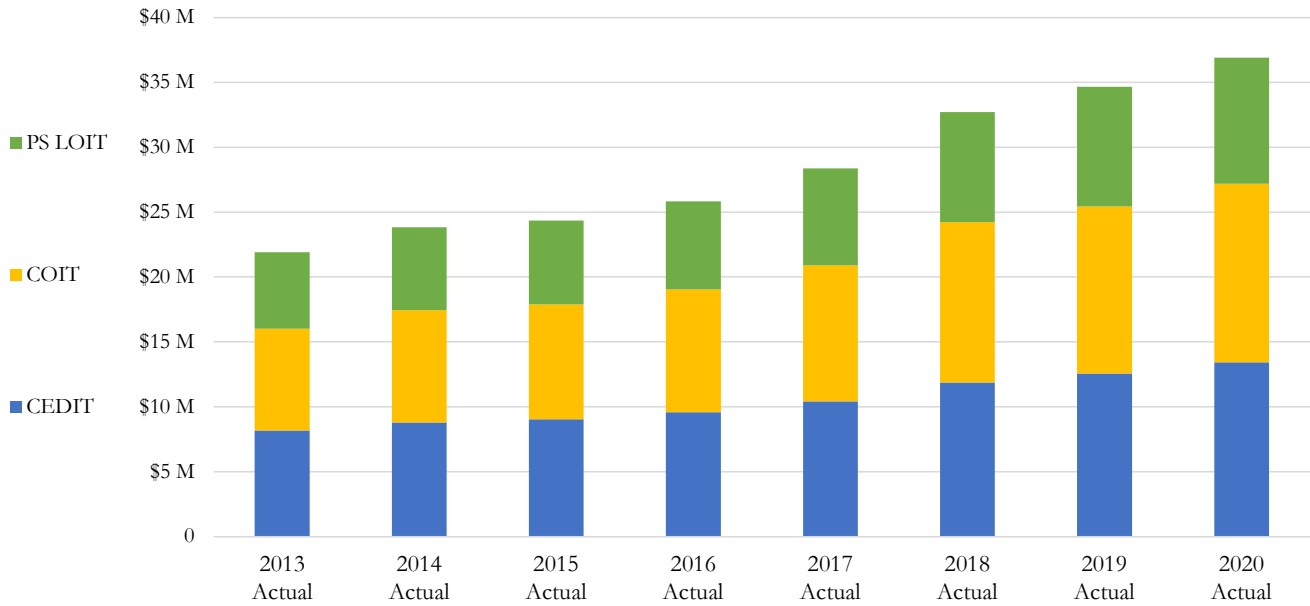


Payment in Lieu of Taxes (PILOT) payments are made from the Water Works and Wastewater funds to the General Fund representing property tax payments to the City. Starting in 2017, PILOT is only allowed to be collected in the General Fund.

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

Fund	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 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
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	-	-	-	-
<b>Total</b>	<u>\$ 5,439,816</u>	<u>\$ 5,711,808</u>	<u>\$ 6,208,332</u>	<u>\$ 6,332,487</u>	<u>\$ 6,340,990</u>	<u>\$ 6,221,791</u>	<u>\$ 6,340,990</u>	<u>\$ 6,221,791</u>

## Local Income Taxes



The County Economic Development Income Tax (CEDIT) rate increased from .2% to .4% of wages effective for fiscal year 2010.

The Public Safety Local Option Income Tax (PS LOIT) rate of .25% of wages was adopted effective for fiscal year 2010.

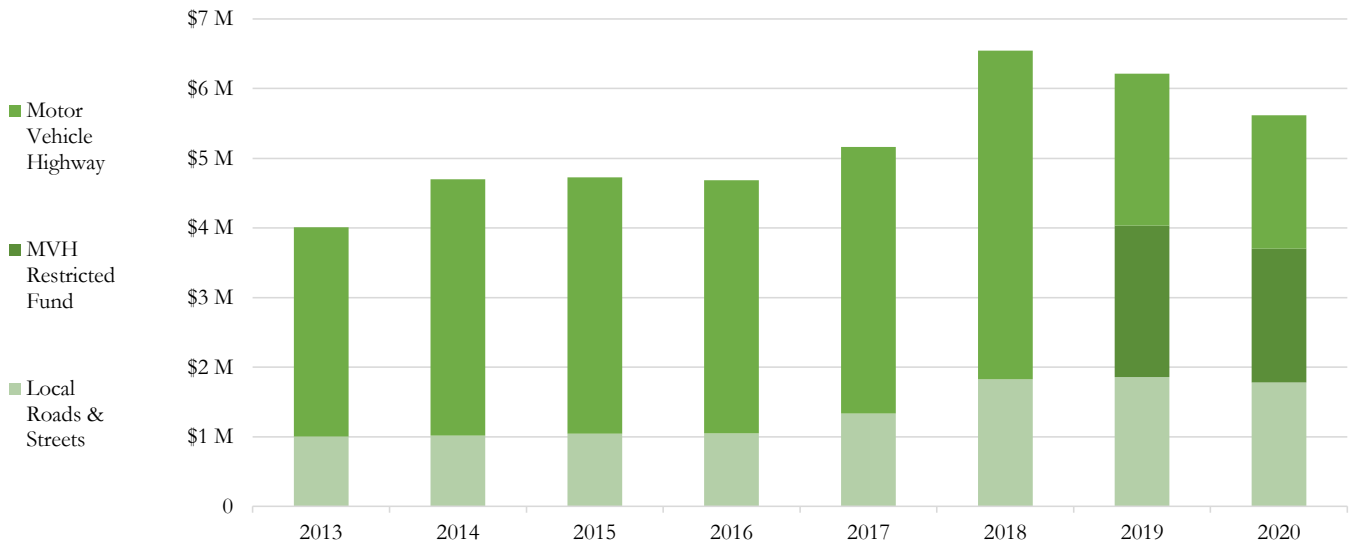
The County Option Income Tax (COIT) rate of .4% of wages has not changed.

The CEDIT amounts are reported gross before any deduction for the City share of the PSAP bond debt service.

Beginning in 2017, COIT is the expenditure rate, PS LOIT is the public safety expenditure rate and EDIT is the economic development revenue rate. The taxes have been renamed Local Income Taxes (LIT).

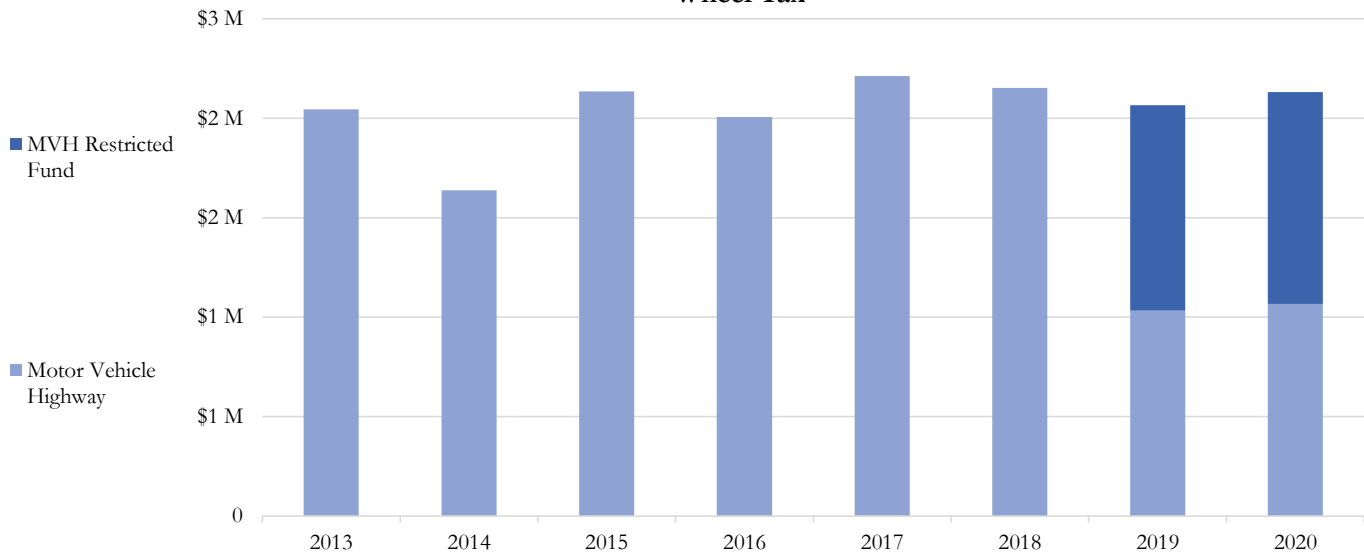
Fund	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual
CEDIT	8,177,352	8,796,821	9,031,709	9,594,602	10,433,361	11,885,489	12,558,746	13,429,831
COIT	7,846,939	8,645,811	8,859,912	9,454,023	10,459,265	12,339,734	12,879,847	13,764,809
PS LOIT	5,892,386	6,380,029	6,466,190	6,791,160	7,467,618	8,487,336	9,205,130	9,703,297
<b>Total</b>	<b>\$ 24,507,308</b>	<b>\$ 25,839,785</b>	<b>\$ 28,527,005</b>	<b>\$ 30,274,493</b>	<b>\$ 30,274,493</b>	<b>\$ 32,712,559</b>	<b>\$ 34,643,723</b>	<b>\$ 36,897,937</b>

### Gasoline Tax



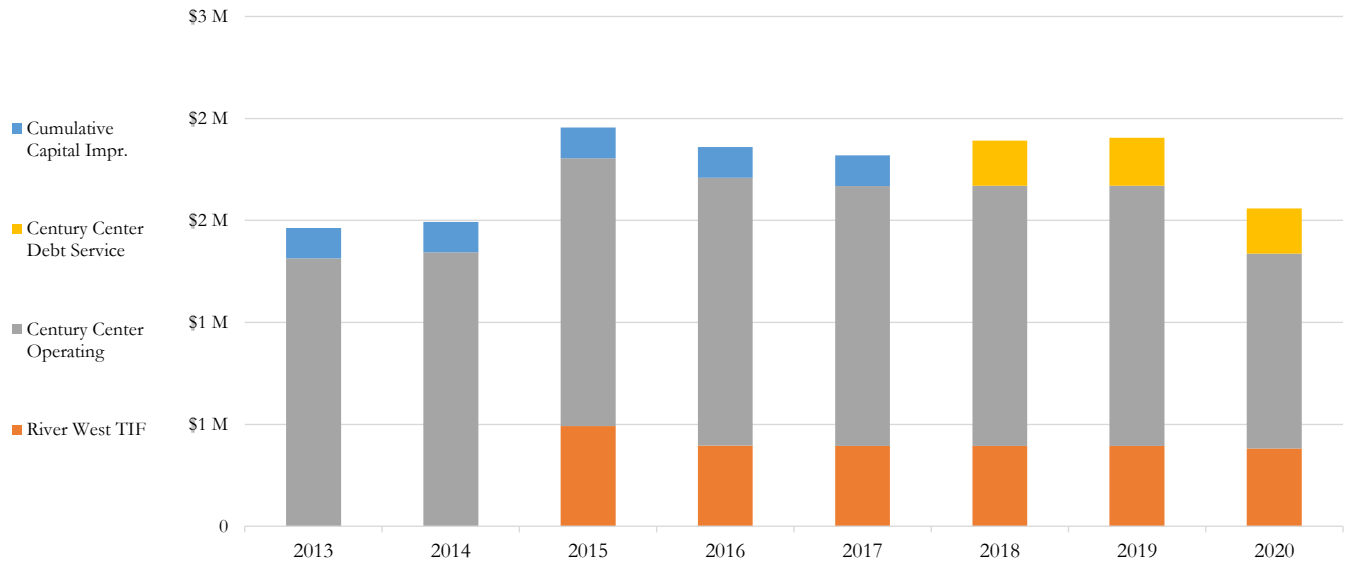
Fund	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual
Motor Vehicle Highway	3,006,122	3,682,329	3,679,371	3,640,561	3,829,167	4,717,972	2,176,158	1,919,245
MVH Restricted Fund	-	-	-	-	-	-	2,176,158	1,919,245
Local Roads & Streets	1,001,871	1,017,383	1,045,516	1,046,446	1,334,565	1,827,580	1,858,579	1,781,618
<b>Total</b>	<b>\$ 4,007,993</b>	<b>\$ 4,699,712</b>	<b>\$ 4,724,887</b>	<b>\$ 4,687,007</b>	<b>\$ 5,163,733</b>	<b>\$ 6,545,552</b>	<b>\$ 6,210,894</b>	<b>\$ 5,620,107</b>

### Wheel Tax



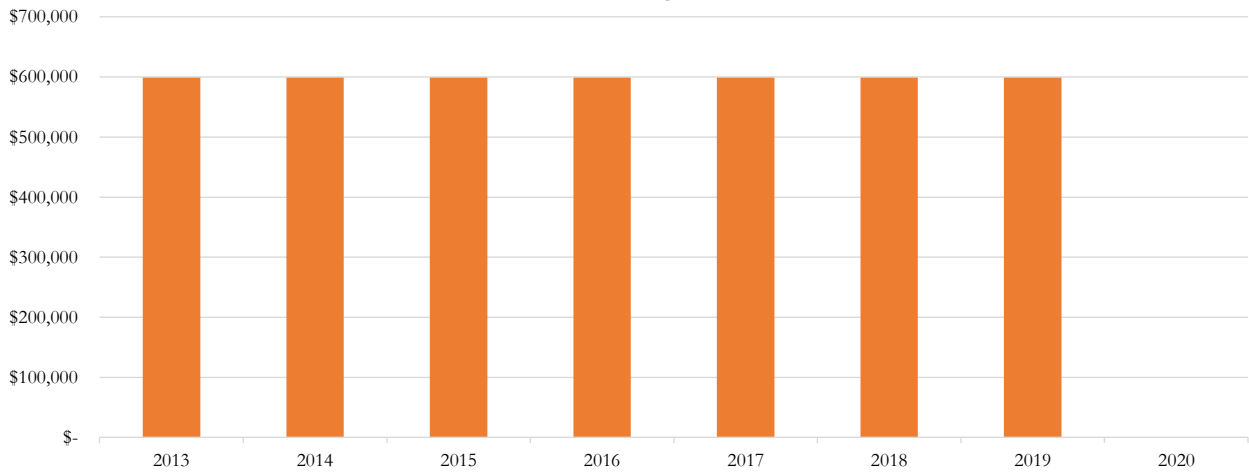
Fund	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual
Motor Vehicle Highway	2,045,213	1,637,707	2,135,441	2,006,547	2,211,731	2,152,758	1,032,893	1,065,913
MVH Restricted Fund	-	-	-	-	-	-	1,032,893	1,065,913
<b>Total</b>	<b>\$ 2,045,213</b>	<b>\$ 1,637,707</b>	<b>\$ 2,135,441</b>	<b>\$ 2,006,547</b>	<b>\$ 2,211,731</b>	<b>\$ 2,152,758</b>	<b>\$ 2,065,786</b>	<b>\$ 2,131,825</b>

### Hotel/Motel Taxes



Fund	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual
River West TIF	-	-	492,000	396,000	394,000	395,000	395,000	381,500
Cumulative Capital Impr.	150,000	150,000	150,000	150,000	150,000	-	-	-
Century Center Operating	1,313,436	1,343,450	1,313,450	1,313,450	1,275,000	1,275,000	1,275,000	956,250
Century Center Debt Service	-	-	-	-	-	221,437	235,000	221,437
<b>Total</b>	<b>\$ 1,463,436</b>	<b>\$ 1,493,450</b>	<b>\$ 1,955,450</b>	<b>\$ 1,859,450</b>	<b>\$ 1,819,000</b>	<b>\$ 1,891,437</b>	<b>\$ 1,905,000</b>	<b>\$ 1,559,187</b>

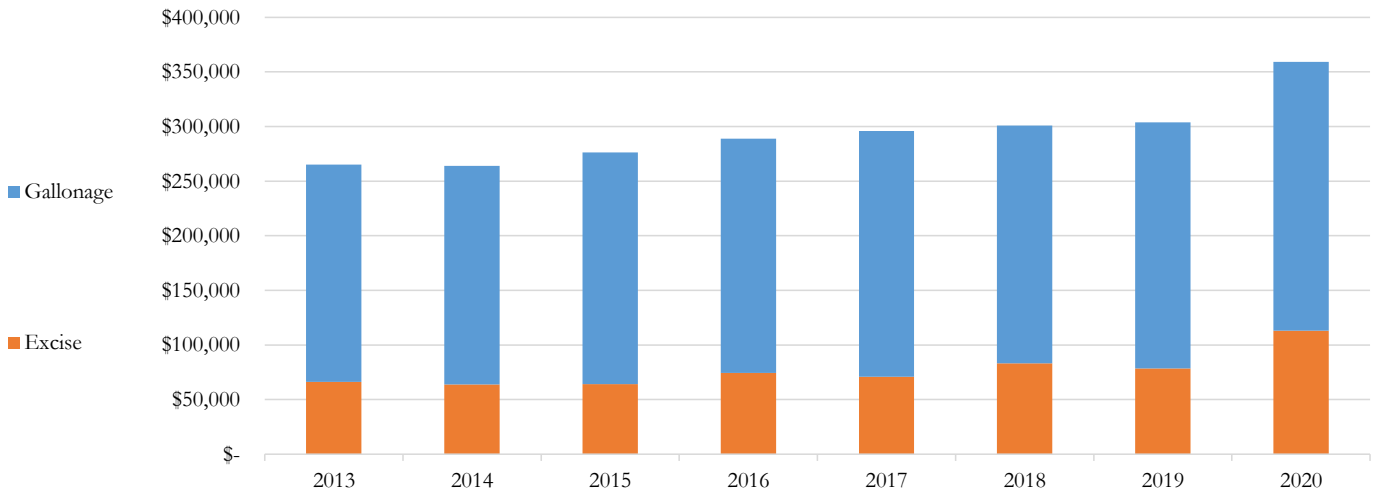
### Riverboat Gaming Tax



Fund	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual
General Fund	\$ 599,027	\$ 599,027	\$ 599,027	\$ 599,005	\$ 599,027	\$ 599,027	\$ 599,027	\$ -

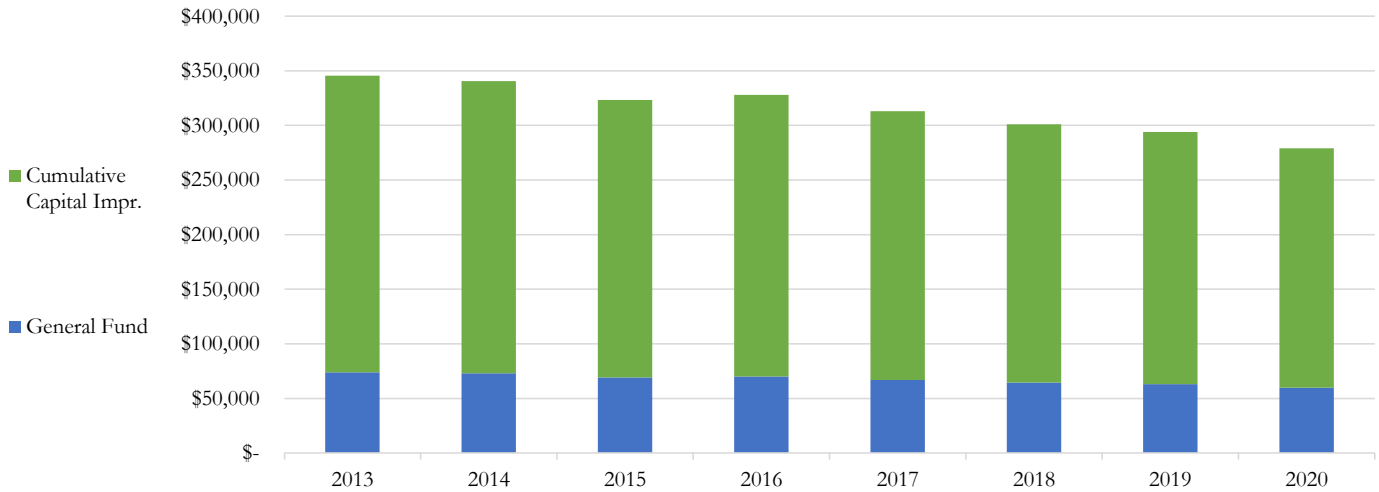


### Liquor Excise and Gallonage Tax



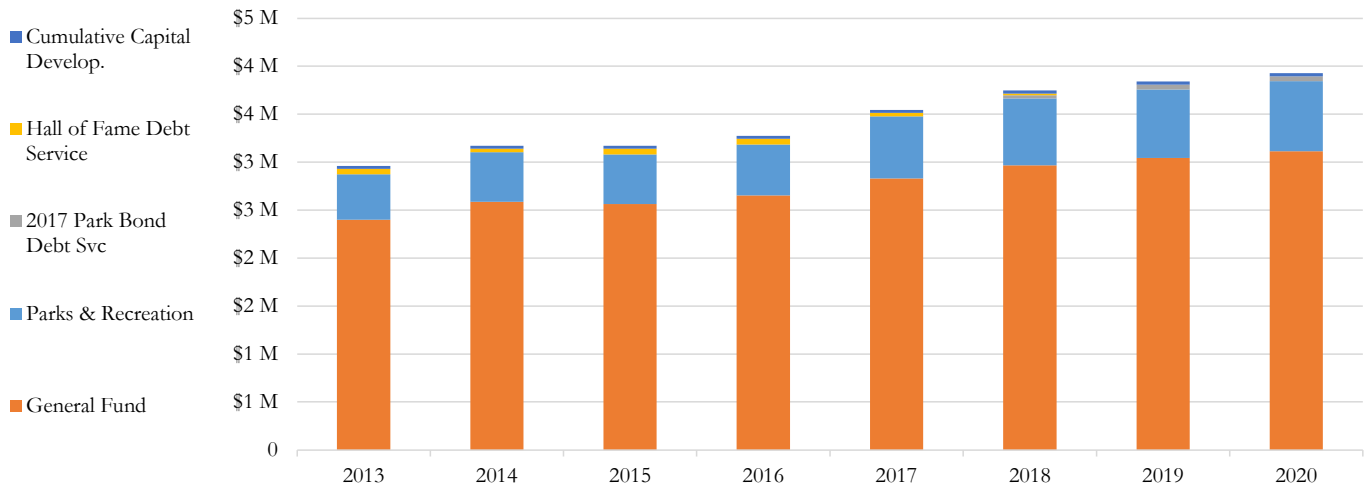
General Fund	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual
Excise	66,400	63,817	64,350	74,432	71,082	83,259	78,689	113,223
Gallonage	198,867	200,108	211,919	214,542	224,717	217,717	225,083	245,951
<b>Total</b>	<b>\$ 265,268</b>	<b>\$ 263,925</b>	<b>\$ 276,269</b>	<b>\$ 288,974</b>	<b>\$ 295,799</b>	<b>\$ 300,976</b>	<b>\$ 303,771</b>	<b>\$ 359,174</b>

### Cigarette Tax



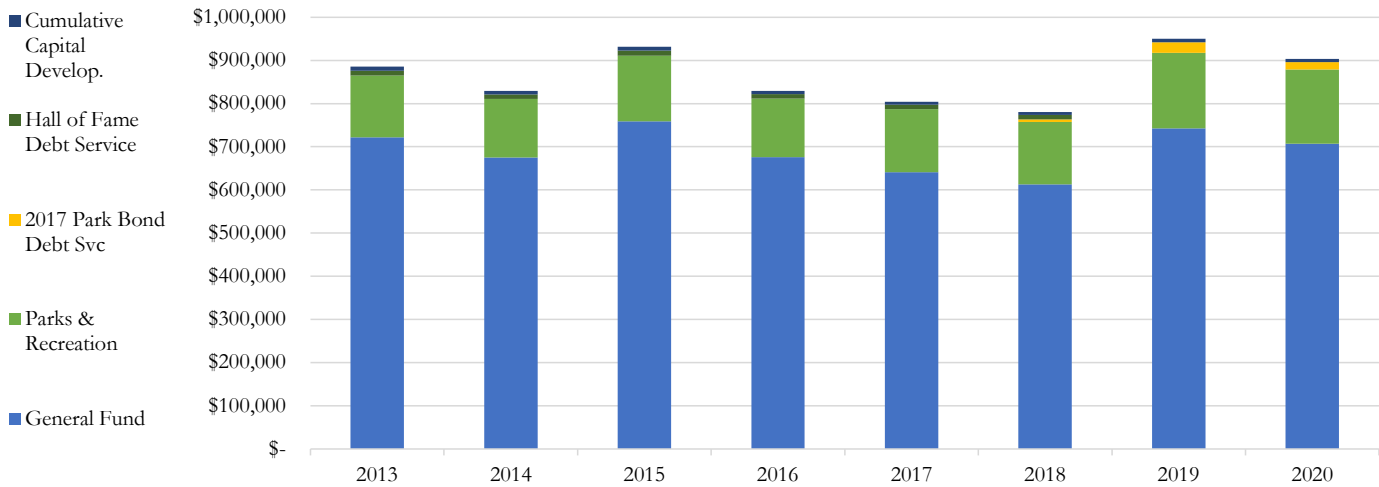
Fund	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual
General Fund	74,034	72,948	69,269	70,289	67,068	64,467	63,007	59,796
Cumulative Capital Impr.	271,457	267,475	253,987	257,727	245,915	236,379	231,026	219,253
<b>Total</b>	<b>\$ 345,490</b>	<b>\$ 340,424</b>	<b>\$ 323,256</b>	<b>\$ 328,017</b>	<b>\$ 312,982</b>	<b>\$ 300,846</b>	<b>\$ 294,034</b>	<b>\$ 279,050</b>

### Vehicle/Aircraft Excise Tax



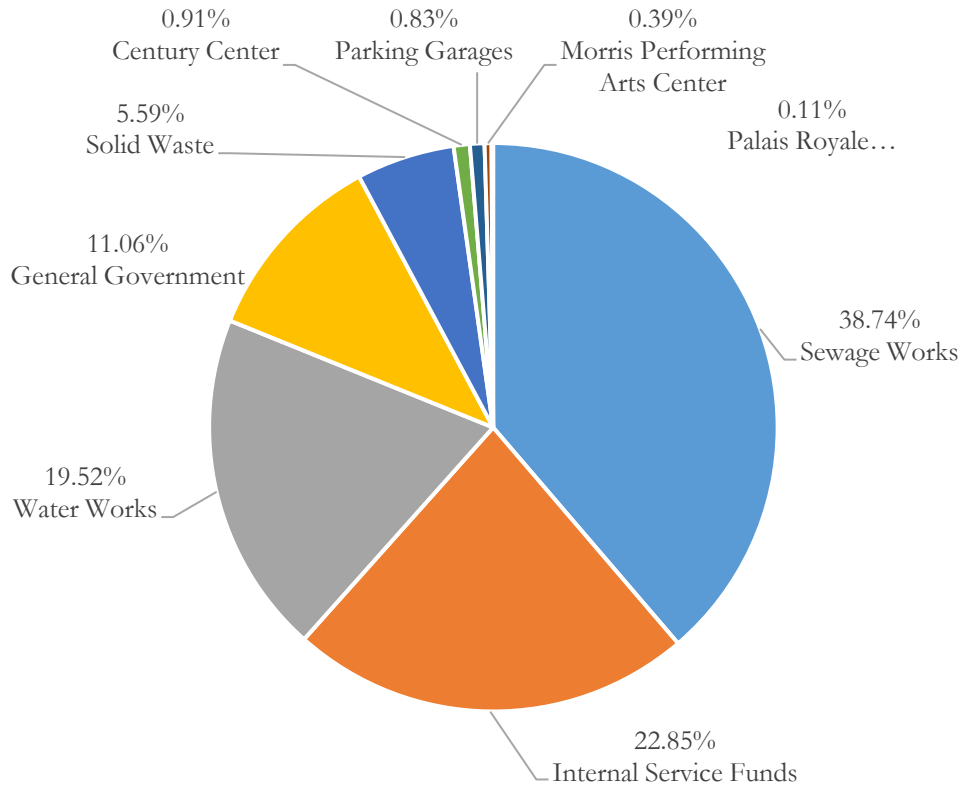
Fund	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual
General Fund	\$2,398,138	\$2,585,849	\$2,564,703	\$2,652,855	\$2,830,864	\$2,966,836	\$3,042,377	\$3,112,966
Parks & Recreation	476,490	518,334	514,154	531,810	645,627	698,073	715,834	732,428
2017 Park Bond Debt Svc	-	-	-	-	-	30,753	49,841	47,242
Hall of Fame Debt Service	55,942	35,030	62,231	59,891	37,503	18,682	-	-
Cumulative Capital Develop.	30,633	30,316	29,440	29,668	31,219	31,802	32,435	33,244
<b>Total</b>	<b>\$ 2,961,203</b>	<b>\$ 3,169,529</b>	<b>\$ 3,170,529</b>	<b>\$ 3,274,224</b>	<b>\$ 3,545,213</b>	<b>\$ 3,746,146</b>	<b>\$ 3,840,487</b>	<b>\$ 3,925,881</b>

### Commercial Vehicle Excise Tax



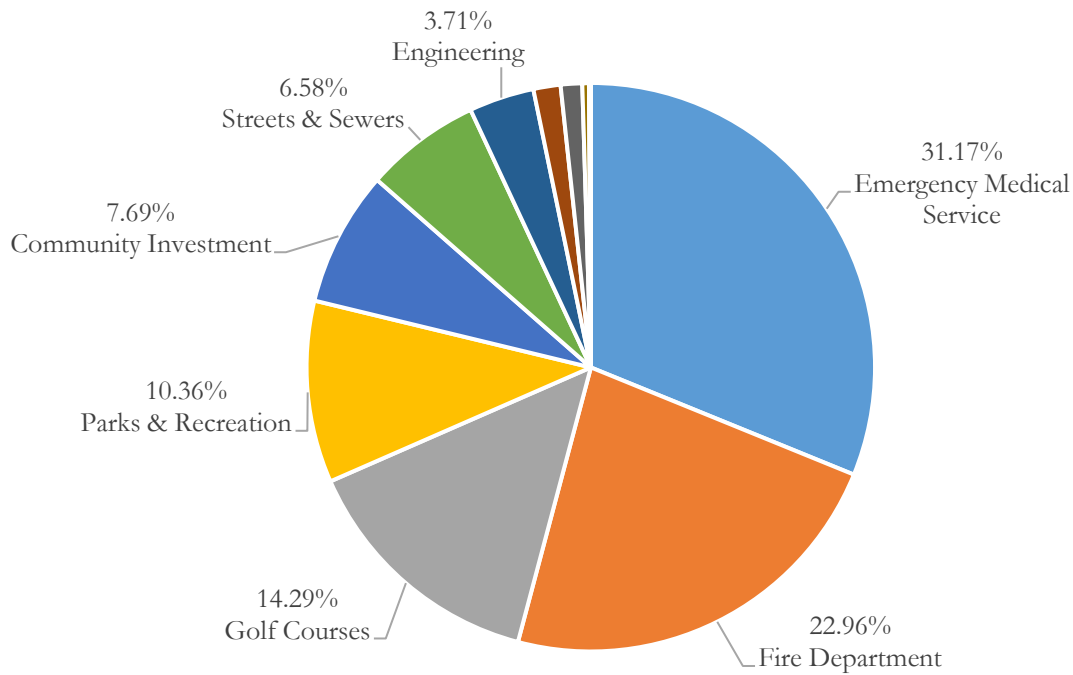
Fund	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual
General Fund	\$721,472	\$675,324	\$758,554	\$675,904	\$640,824	\$613,035	\$742,740	\$707,029
Parks & Recreation	143,350	135,370	152,070	135,496	146,151	144,242	174,758	172,153
2017 Park Bond Debt Svc	-	-	-	-	-	6,354	24,369	16,532
Hall of Fame Debt Service	11,374	10,653	11,963	10,657	10,333	10,023	-	-
Cumulative Capital Develop.	9,216	7,918	8,708	7,559	7,067	6,571	7,918	7,551
<b>Total</b>	<b>\$ 885,412</b>	<b>\$ 829,265</b>	<b>\$ 931,295</b>	<b>\$ 829,616</b>	<b>\$ 804,375</b>	<b>\$ 780,226</b>	<b>\$ 949,785</b>	<b>\$ 903,265</b>

**City of South Bend  
2020 Revenue Summary  
Charges for Services**



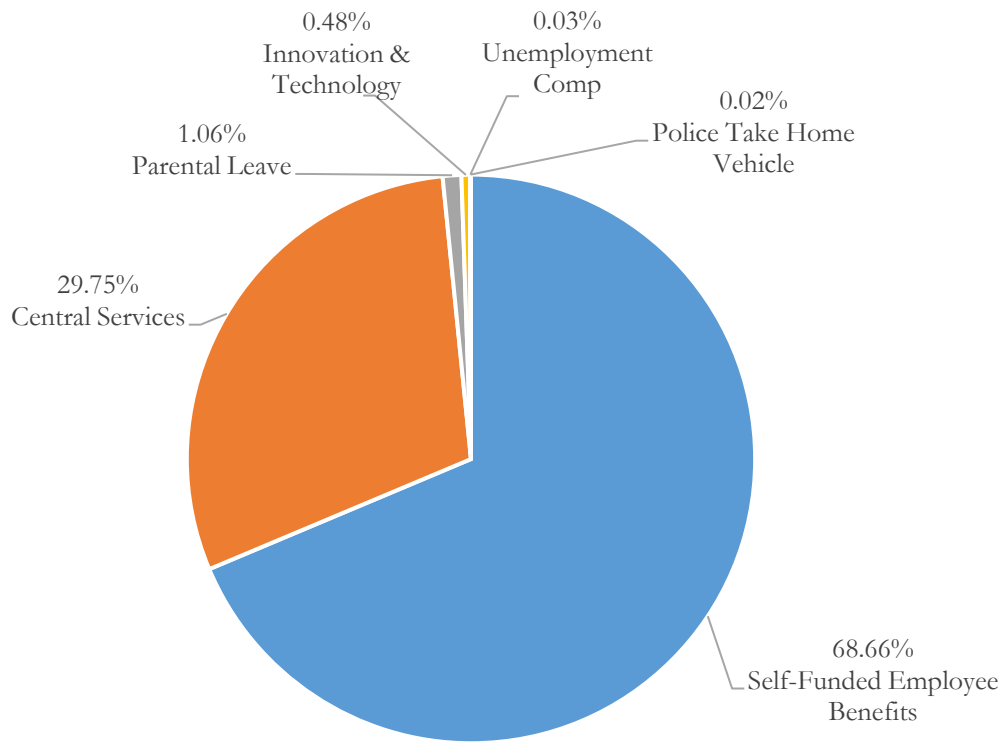
<b>Revenue Type</b>	<b>2020 Actual Revenue</b>	<b>Percent of Total</b>
Sewage Works	\$ 39,227,293	38.74%
Internal Service Funds	23,135,697	22.85%
Water Works	19,766,914	19.52%
General Government	11,199,657	11.06%
Solid Waste	5,656,106	5.59%
Century Center	924,923	0.91%
Parking Garages	844,835	0.83%
Morris Performing Arts Center	396,388	0.39%
Palais Royale Ballroom	95,320	0.11%
<b>Total</b>	<b>\$ 101,247,133</b>	<b>100.00%</b>

**City of South Bend  
2020 Revenue Summary  
Charges for Services - Governmental**



<b>Revenue Type</b>	<b>2020 Actual Revenue</b>	<b>Percent of Total</b>
Emergency Medical Service	\$ 3,491,328	31.17%
Fire Department	2,570,895	22.96%
Golf Courses	1,600,723	14.29%
Parks & Recreation	1,159,739	10.36%
Community Investment	861,309	7.69%
Streets & Sewers	736,611	6.58%
Engineering	415,210	3.71%
Police Department	173,972	1.55%
Legal Department	135,710	1.21%
Animal Resource Center	43,360	0.39%
Human Rights	8,500	0.08%
General City	2,300	0.01%
<b>Total</b>	<b>\$ 11,199,657</b>	<b>100.00%</b>

**City of South Bend**  
**2020 Revenue Summary**  
**Charges for Services - Internal Service Funds**



<b>Revenue Type</b>	<b>2020 Actual Revenue</b>	<b>Percent of Total</b>
Self-Funded Employee Benefits	\$ 15,885,258	68.66%
Central Services	6,882,174	29.75%
Parental Leave	244,090	1.06%
Innovation & Technology	111,796	0.48%
Unemployment Comp	6,899	0.03%
Police Take Home Vehicle	5,480	0.02%
<b>Total</b>	<b>\$ 23,135,697</b>	<b>100.00%</b>

City of South Bend, Indiana  
Licensing & Fee Revenue  
Historical Summary 2007-2020

License Type	2007 Actual \$ Revenue	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
Adult Business	3,335	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
Alarm Agents	1,848	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
Arborist/Tree Service	2,293	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
Automotive Repair/Service Center	17,740	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
Busker or Sidewalk Performer	-	-	-	-	-	-	-	275	-	-	-	-	-	-
Carnivals & Circuses	-	-	-	-	-	-	-	-	-	-	115	115	-	-
Charitable Solicitation	750	610	455	560	583	765	460	610	660	700	310	200	205	150
Food Vending Machines (per location)	-	-	-	-	-	-	-	-	5,100	5,584	5,780	4,916	6,024	5,332
Food Vending Vehicle (per vehicle)	665	103	943	1,282	835	647	707	717	647	712	433	222	135	154
Hotel & Motel (per establishment)	1,653	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
Itinerant Restaurant	-	15	10	10	10	5	5	5	5	5	5	5	5	-
Lawn Parking (10 or more cars) flat rate	2,254	2,730	3,864	6,445	6,730	7,779	7,865	6,820	7,333	7,578	9,308	9,059	8,835	-
Lawn Parking (under 10 cars) per parking space	754	1,894	2,185	3,171	4,549	3,829	2,455	3,215	3,586	2,842	2,661	3,366	4,403	-
Massage Establishment	375	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
Massage Technician	911	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
Mobile Food Truck	-	-	-	-	-	-	-	-	-	2,120	3,655	3,993	4,233	4,570
Open Air Business (per location)	520	510	520	634	403	543	713	2,840	2,405	1,670	1,783	645	1,107	750
Peddlers/Canvassers	1,855	1,998	1,835	2,770	4,425	4,305	2,671	2,745	2,325	910	780	540	2,535	305
Performing Animal Exhibitions	-	-	-	-	-	-	-	48	-	-	-	-	-	-
Pet Shop Business License	430	435	753	440	145	580	580	580	580	290	159	280	1,000	700
Pool Halls	110	105	105	110	100	-	-	-	-	-	-	-	-	-
Precious Metal Dealer	325	648	650	686	330	1,183	973	1,048	568	568	568	568	475	480
Public Parking Facility (per facility)	1,363	1,360	1,456	1,363	1,715	991	690	680	709	781	704	595	635	425
Restaurant	32,812	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
Rubbish/Garbage Removal	6,996	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
Scrap Metal/Junk Dealers	2,935	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
Second Hand Dealers (per year)	2,382	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
Self Service Laundry	1,726	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
Tattoo & Piercing Artists	-	-	-	-	-	-	520	495	468	480	965	763	770	1,123
Tattoo & Piercing Establishments	-	-	-	-	-	-	255	155	155	155	410	310	310	565
Taxicab - Companies	275	250	250	300	350	800	1,100	800	800	700	490	200	200	205
Taxicab - Drivers	2,369	2,634	3,119	2,814	2,720	3,205	3,347	2,481	2,557	2,176	1,366	714	545	336
Taxicab - Vehicles	6,600	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
Transient Merchant	1,320	625	910	1,180	905	1,325	1,310	750	895	625	755	895	750	615
Vehicle Removal Service	910	780	663	1,055	730	923	663	923	935	990	780	533	390	395
<b>Total</b>	<b>\$ 95,506</b>	<b>\$ 97,331</b>	<b>\$ 122,718</b>	<b>\$ 115,276</b>	<b>\$ 118,184</b>	<b>\$ 128,689</b>	<b>\$ 125,176</b>	<b>\$ 123,389</b>	<b>\$ 131,467</b>	<b>\$ 127,503</b>	<b>\$ 126,385</b>	<b>\$ 122,901</b>	<b>\$ 125,567</b>	<b>\$ 101,922</b>

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

City of South Bend, Indiana  
Licensing & Fee Revenue  
Historical Summary 2007-2020

License Type	2007 Actual No. Sold	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
Adult Business	6	5	5	5	5	5	5	4	4	4	4	4	4	4
Alarm Agents	25	25	28	28	45	58	64	70	73	71	67	69	68	64
Arborist/Tree Service	29	35	34	36	40	46	47	42	43	47	44	44	41	44
Automotive Repair/Service Center	95	92	108	94	95	99	93	94	95	89	85	85	85	78
Busker or Sidewalk Performer	-	-	-	-	-	-	-	12	-	-	-	-	-	-
Carnivals & Circuses	-	-	-	-	-	-	-	-	-	-	1	1	-	-
Charitable Solicitation	12	13	10	11	16	16	11	13	14	14	8	4	4	3
Food Vending Machines (per location)	-	-	-	-	-	-	-	-	4	4	4	4	4	4
Food Vending Vehicle (per vehicle)	3	1	5	6	6	2	2	2	2	2	2	4	1	1
Hotel & Motel (per establishment)	19	18	17	19	19	17	18	18	17	17	19	20	19	19
Itinerant Restaurant	3	3	2	2	2	1	1	1	1	1	1	1	1	-
Lawn Parking (10 or more cars) flat rate	87	110	148	83	70	65	83	40	70	71	62	90	65	-
Lawn Parking (under 10 cars) per parking space	99	197	235	72	46	34	28	30	31	28	21	33	39	-
Massage Establishment	3	5	11	10	16	15	9	9	13	8	8	10	12	16
Massage Technician	16	18	25	18	22	21	15	13	21	19	22	21	21	20
Mobile Food Truck	-	-	-	-	-	-	-	-	-	4	11	10	12	9
Open Air Business (per location)	17	16	15	24	15	17	19	85	66	48	44	13	25	20
Peddlers/Canvassers	50	41	56	69	83	87	63	59	54	26	21	18	51	6
Performing Animal Exhibitions	-	-	-	-	-	-	-	1	-	-	-	-	-	-
Pet Shop Business License	3	3	3	4	3	4	4	4	4	2	1	2	4	4
Pool Halls	2	1	1	1	1	-	-	-	-	-	-	-	-	-
Precious Metal Dealer	5	7	7	7	11	16	15	13	7	7	7	7	6	6
Public Parking Facility (per facility)	15	16	16	15	15	11	10	9	9	9	8	7	7	5
Restaurant	466	428	494	487	517	518	502	517	505	510	521	536	508	451
Rubbish/Garbage Removal	-	17	23	18	19	19	15	13	11	12	10	11	10	8
Scrap Metal/Junk Dealers	16	23	18	17	17	17	15	13	13	12	11	12	11	10
Second Hand Dealers (per year)	21	18	29	25	32	31	33	37	34	29	28	26	23	20
Self Service Laundry	8	8	10	9	9	9	9	9	9	9	10	8	8	9
Tattoo & Piercing Artists	-	-	-	-	-	-	4	6	6	6	9	10	9	12
Tattoo & Piercing Establishments	-	-	-	-	-	-	1	1	1	1	2	3	2	3
Taxicab - Companies	11	11	11	12	12	8	11	8	8	7	6	2	2	2
Taxicab - Drivers	155	173	205	184	175	158	165	124	126	104	65	37	23	16
Taxicab - Vehicles	120	136	147	142	180	170	180	168	165	147	68	16	26	9
Transient Merchant	9	9	10	9	9	12	8	6	7	7	7	7	6	5
Vehicle Removal Service	8	6	5	8	7	7	5	7	7	8	6	4	3	3
<b>Total</b>	<b>1,303</b>	<b>1,435</b>	<b>1,678</b>	<b>1,415</b>	<b>1,487</b>	<b>1,463</b>	<b>1,435</b>	<b>1,428</b>	<b>1,420</b>	<b>1,323</b>	<b>1,183</b>	<b>1,119</b>	<b>1,100</b>	<b>851</b>

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

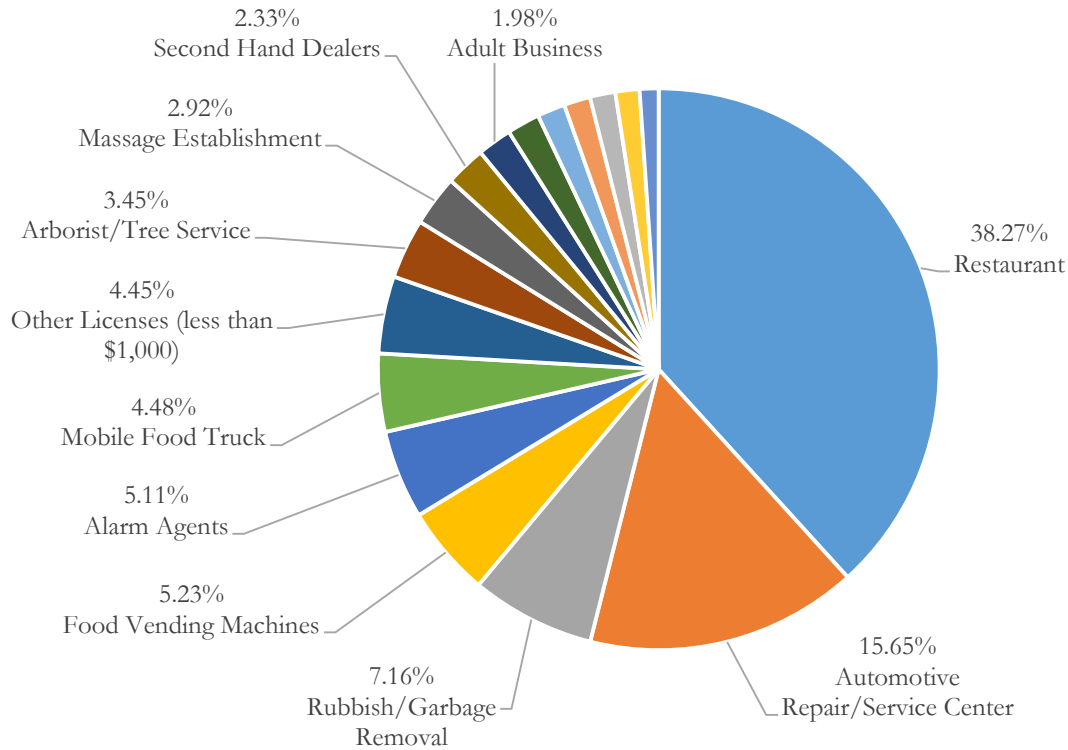
City of South Bend, Indiana  
Licensing & Fee Revenue  
Historical Summary 2007-2020

License Type	Current License Fee	Estimate Revenue Per License	Estimated Cost Per License
Adult Business	\$500 per year	\$ 505	\$ 98
Alarm Agents	\$75 per year	\$ 81	\$ 38
Arborist/Tree Service	\$60 per year, \$3.50 vehicle	\$ 83	\$ 158
Automotive Repair/Service Center	\$200 per year	\$ 207	\$ 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	\$ 51	\$ 38
Food Vending Machines (per location)	\$40 per machine (4 businesses with machines in various locations)	\$ 1,506	\$ 38
Food Vending Vehicle (per vehicle)	\$65 per vehicle (2 companies with multiple vehicles)	\$ 135	\$ 38
Hotel & Motel (per establishment)	\$95 per year	\$ 101	\$ 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)	\$ 136	\$ 29
Lawn Parking (under 10 cars) per parking space	\$3 per space (10% discount for season)	\$ 113	\$ 29
Massage Establishment	\$200 per year	\$ 205	\$ 38
Massage Technician	\$75 per year	\$ 76	\$ 38
Mobile Food Truck	\$525/1 year, \$50/1 day, \$130/30 days, \$200/90 days	\$ 353	\$ 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)	\$ 44	\$ 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	\$ 250	\$ 3
Pool Halls	\$100 per year	n/a	n/a
Precious Metal Dealer	\$75 per year	\$ 79	\$ 278
Public Parking Facility (per facility)	\$80 per year	\$ 91	\$ 38
Restaurant	\$90/up to 150 guests, \$110/more than 150, \$5/not-for-profits (schools, churches, VFW), \$30 for live entertainment	\$ 84	\$ 1,063
Rubbish/Garbage Removal	\$60 per vehicle & \$10 inspection (10 companies with multiple vehicles)	\$ 809	\$ 38
Scrap Metal/Junk Dealers	\$250 per year	\$ 187	\$ 38
Second Hand Dealers (per year)	\$115 per year, additional \$40.00 for outdoor display	\$ 121	\$ 488
Self Service Laundry	\$3 per machine, \$45 per establishment	\$ 197	\$ 53
Tattoo & Piercing Artists	\$125 initial, \$75 renew	\$ 86	\$ 38
Tattoo & Piercing Establishments	\$250 initial, \$150 renew	\$ 155	\$ 38
Taxicab - Companies	\$100 per company	\$ 100	\$ 38
Taxicab - Drivers	\$21 per driver	\$ 24	\$ 200
Taxicab - Vehicles	1st inspection \$55 per vehicle, re-inspection for vehicles failing 1st inspection \$25 per vehicle	\$ 49	\$ 190
Transient Merchant	\$135 single location, \$50 Christmas trees/wreaths	\$ 125	\$ 68
Vehicle Removal Service	\$125 per year	\$ 130	\$ 38
<b>Total</b>			

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



**City of South Bend  
2020 Revenue Summary  
Business Licensing Revenue**



<b>License Type</b>	<b>2020 Actual Revenue</b>	<b>Percent of Total</b>
Restaurant	\$ 39,003	38.27%
Automotive Repair/Service Center	15,955	15.65%
Rubbish/Garbage Removal	7,300	7.16%
Food Vending Machines	5,332	5.23%
Alarm Agents	5,206	5.11%
Mobile Food Truck	4,570	4.48%
Other Licenses (less than \$1,000)	4,539	4.45%
Arborist/Tree Service	3,514	3.45%
Massage Establishment	2,980	2.92%
Second Hand Dealers	2,374	2.33%
Adult Business	2,020	1.98%
Hotel & Motel	1,919	1.88%
Self Service Laundry	1,635	1.60%
Scrap Metal/Junk Dealers	1,550	1.52%
Massage Technician	1,488	1.46%
Taxicab	1,416	1.39%
Tattoo Artists	1,123	2.51%
<b>Total</b>	<b>\$ 101,922</b>	<b>100.00%</b>

**City of South Bend, Indiana**  
**Adult Business License Summary**  
**December 31, 2020**

<b>Name of Applicant</b>	<b>License Fees Collected</b>	<b>Date Issued</b>	<b>License Issued</b>	<b>License No.</b>	<b>Active</b>	<b>Suspension</b>	<b>Fines Collected</b>
Little Denmark	\$ 505.00	5/29/2020	1	20-432	Yes	No	None
Peaches	\$ 505.00	7/30/2020	1	20-8246	Yes	No	None
Romantix Adult Emporium	\$ 505.00	7/30/2020	1	20-1574	Yes	No	None
Torch Lounge	\$ 505.00	7/30/2020	1	20-8247	Yes	No	None
<b>Total</b>	<b>\$ 2,020.00</b>		<b>4</b>				

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 2007-2020

License Type	2007 Actual \$ Revenue	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
Animal Adoption Fee	22,299	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
Animal Surrenders/Euthanasia Fee	2,883	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
Dangerous Dog License Fees	3,425	2,577	3,430	3,560	2,196	2,640	1,215	615	-	-	-	-	-	-
Micro Chipping for Pets	3,851	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
Pet Licenses	12,079	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
Pick Up Fees (unwanted pets)	750	408	260	505	260	80	2,347	2,682	460	690	480	560	720	340
Reclaim Fee for Impounded Pets	11,648	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
<b>Total</b>	<b>\$ 56,935</b>	<b>\$ 57,533</b>	<b>\$ 65,137</b>	<b>\$ 60,171</b>	<b>\$ 54,129</b>	<b>\$ 45,769</b>	<b>\$ 44,699</b>	<b>\$ 47,497</b>	<b>\$ 54,229</b>	<b>\$ 55,245</b>	<b>\$ 69,154</b>	<b>\$ 81,117</b>	<b>\$ 84,506</b>	<b>\$ 61,180</b>

\* 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 2007-2020

License Type	2007 Actual No. Sold	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
Animal Adoption Fee	330	437	357	332	247	195	257	296	284	261	383	532	565	292
Animal Surrenders/Euthanasia Fee	1,620	1,304	925	1,038	1,013	852	650	389	460	455	390	403	417	323
Dangerous Dog License Fees	68	42	47	53	36	38	18	8	-	-	-	-	-	-
Micro Chipping for Pets	193	147	172	191	924	702	118	183	203	163	226	180	190	176
Pet Licenses	2,109	1,212	1,485	1,381	1,390	1,426	1,296	1,202	816	700	769	1,183	1,051	848
Pick Up Fees (unwanted pets)	-	-	-	-	-	-	-	-	12	18	12	14	18	9
Reclaim Fee for Impounded Pets	500	300	413	418	405	316	342	148	202	215	275	257	278	239
<b>Total</b>	<b>4,820</b>	<b>3,442</b>	<b>3,399</b>	<b>3,413</b>	<b>4,015</b>	<b>3,529</b>	<b>2,681</b>	<b>2,226</b>	<b>1,977</b>	<b>1,812</b>	<b>2,055</b>	<b>2,569</b>	<b>2,519</b>	<b>1,887</b>

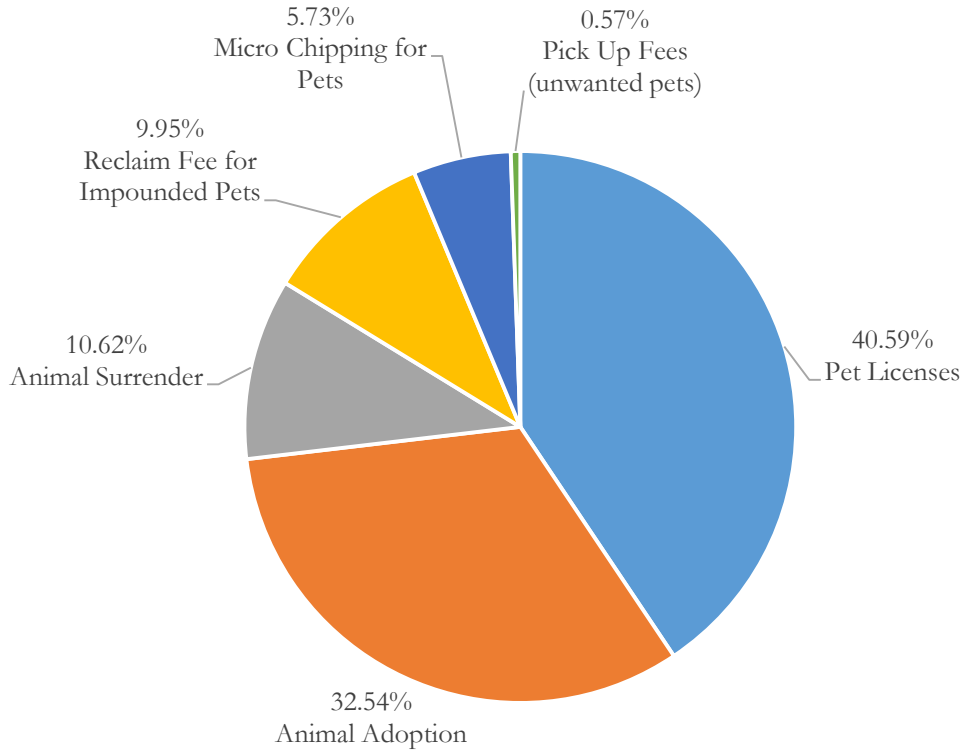
\* Pet Licensing Fees: Residential Altered annual fee: 1 pet \$15 / 2-4 pets \$25 / 5-8 pets \$50 / 9-12 pets \$100 / 13-16 pets \$125 / 17-19 pets \$150, Residential Non-altered annual fee: 1 pet \$50 / up to 3 pets \$300  
 \*\* Return to Owner Fees: 1st redemption \$15 / 2nd \$50 / 3rd \$75 / 4th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

South Bend Animal Resource Center  
 Licensing & Fees Revenue  
 Historical Summary 2007-2020

License Type	Current License Fee	Estimate Revenue Per License	Estimated Cost Per License
Animal Adoption Fee	\$85/Dogs, \$100/Puppies, \$65/Cats (Pre 8-1-14: \$75/Dogs, \$60/Cats)	\$ 57	\$ 38
Animal Surrenders/Euthanasia Fee	\$20 per animal (Pre 8-1-14: \$10)	\$ 20	\$ 38
Dangerous Dog License Fees	Dangerous Dog License eliminated in 2015	n/a	n/a
Micro Chipping for Pets	\$20 per pet	\$ 20	\$ 38
Pet Licenses	*See fee structure below (Pre 8-1-14: \$10 - \$25 per pet)	\$ 31	\$ 37.65
Pick Up Fees (unwanted pets)	\$40 per pet (Pre 2015: \$20 per pet)	\$ 40	\$ 38
Reclaim Fee for Impounded Pets	**See fee structure below (Pre 8-1-14: \$20 licensed, \$30 unlicensed, \$50 subsequent)	\$ 24	\$ 38
<b>Total</b>			

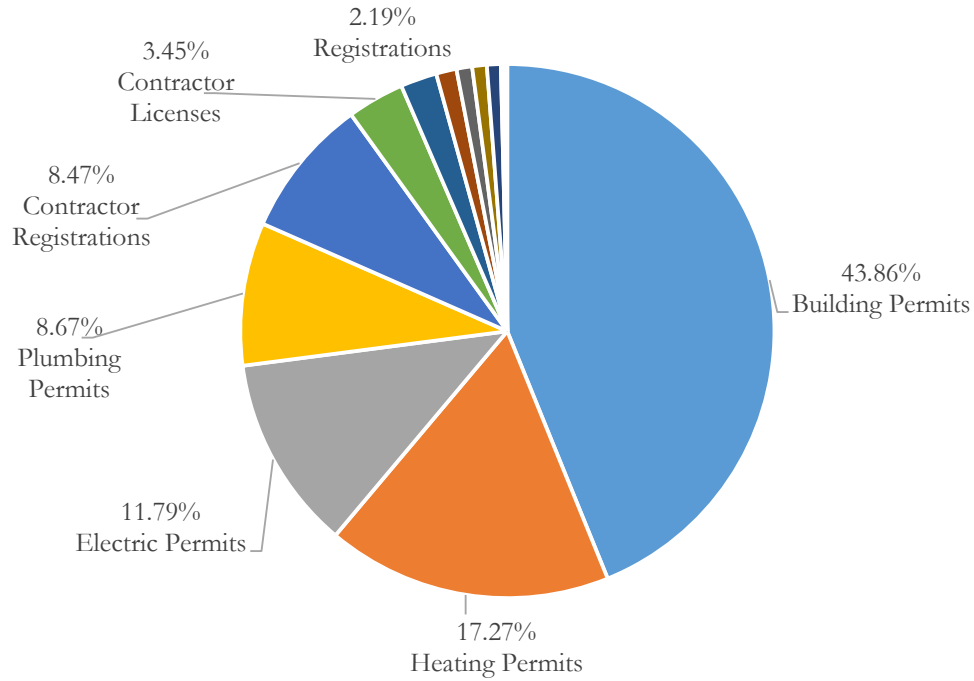
\* Pet Licensing Fees: Residential Altered annual fee: 1 pet \$15 / 2-4 pets \$25 / 5-8 pets \$50 / 9-12 pets \$100 / 13-16 pets \$125 / 17-19 pets \$150, Residential Non-altered annual fee: 1 pet \$50 / up to 3 pets \$300  
 \*\* Return to Owner Fees: 1st redemption \$15 / 2nd \$50 / 3rd \$75 / 4th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

**City of South Bend**  
**2020 Revenue Summary**  
**Animal Resource Center Licensing & Fees**



<b>Revenue Type</b>	<b>2020 Actual Revenue</b>	<b>Percent of Total</b>
Pet Licenses	\$ 24,835	40.59%
Animal Adoption	19,908	32.54%
Animal Surrender	6,500	10.62%
Reclaim Fee for Impounded Pets	6,090	9.95%
Micro Chipping for Pets	3,507	5.73%
Pick Up Fees (unwanted pets)	340	0.57%
<b>Total</b>	<b>\$ 61,180</b>	<b>100.00%</b>

**City of South Bend  
2020 Revenue Summary  
Building Permits & Fees**



Revenue Type	# of Permits/Fees	2020 Actual Revenue	Percent of Total Revenue
Building Permits	3,667	\$ 569,848	43.86%
Heating Permits	2,598	224,311	17.27%
Electric Permits	1,723	153,174	11.79%
Plumbing Permits	1,775	112,602	8.67%
Contractor Registrations	880	110,000	8.47%
Contractor Licenses	359	44,875	3.45%
Registrations	229	28,500	2.19%
Penalties	92	16,229	1.25%
Sign Permits	106	12,195	0.94%
Fence Permits	251	11,337	0.87%
Demolition Permits	199	11,094	0.85%
Test Filing Fees	47	2,250	0.17%
Violation Fines	5	1,200	0.09%
NE Neighborhood Plan Review	5	800	0.06%
Moving Permits	3	375	0.03%
Improvement Location Permits	8	325	0.03%
Zoning Documentation Fees	1	50	0.01%
<b>Total</b>	<b>11,948</b>	<b>\$ 1,299,165</b>	<b>100.00%</b>

City of South Bend  
Code Enforcement Violations

For the Year Ended December 31, 2020

Month	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total
<b>Violation Revenue by Type</b>													
<b>Litter</b>													
Illegal Dumping	6,378	3,278	8,161	10,400	11,034	8,901	20,304	13,762	11,611	9,904	11,803	5,827	121,362
Other	2,833	3,000	600	200	1,100	100	360	300	900	550	50	350	10,343
Civil Penalty	-	-	1,250	-	-	-	-	2,250	-	-	-	5,500	9,000
Litter Fine	250	500	-	1,250	24	500	1,750	250	1,250	-	2,000	-	7,774
<b>Sub Total</b>	<b>\$ 9,460</b>	<b>\$ 6,778</b>	<b>\$ 10,011</b>	<b>\$ 11,850</b>	<b>\$ 12,158</b>	<b>\$ 9,501</b>	<b>\$ 22,414</b>	<b>\$ 16,562</b>	<b>\$ 13,761</b>	<b>\$ 10,454</b>	<b>\$ 13,853</b>	<b>\$ 11,677</b>	<b>\$ 148,478</b>
<b>Sub-standard Housing</b>													
Civil Penalty	11,533	1,000	10,250	5,500	-	5,000	10,000	16,557	5,656	7,156	5,356	36,943	114,952
Demolition	-	12,988	-	-	-	-	-	982	1,297	-	808	-	16,074
Failure to Complete Repairs	124	-	100	250	-	-	-	2,150	-	1,100	-	-	3,724
<b>Sub Total</b>	<b>\$ 11,657</b>	<b>\$ 13,988</b>	<b>\$ 10,350</b>	<b>\$ 5,750</b>	<b>\$ -</b>	<b>\$ 5,000</b>	<b>\$ 10,000</b>	<b>\$ 19,689</b>	<b>\$ 6,953</b>	<b>\$ 8,256</b>	<b>\$ 6,164</b>	<b>\$ 36,943</b>	<b>\$ 134,750</b>
<b>Grass and Weeds</b>													
Park Maint Charges	746	849	679	509	754	340	7,109	5,466	4,414	2,591	3,365	2,037	28,858
Grass Citation/Fines	1,000	1,250	-	750	1,000	250	2,500	1,500	1,000	250	1,150	774	11,424
Other	-	-	-	100	-	-	-	-	100	-	50	-	250
<b>Sub Total</b>	<b>\$ 1,746</b>	<b>\$ 2,099</b>	<b>\$ 679</b>	<b>\$ 1,359</b>	<b>\$ 1,754</b>	<b>\$ 590</b>	<b>\$ 9,609</b>	<b>\$ 6,966</b>	<b>\$ 5,514</b>	<b>\$ 2,841</b>	<b>\$ 4,565</b>	<b>\$ 2,811</b>	<b>\$ 40,532</b>
<b>Vegetation</b>													
Illegal Dumping	2,243	1,828	1,137	1,489	1,623	1,808	4,134	4,473	2,263	2,800	3,532	2,435	29,764
Other	300	-	-	-	200	-	-	-	-	-	50	50	600
<b>Sub Total</b>	<b>\$ 2,543</b>	<b>\$ 1,828</b>	<b>\$ 1,137</b>	<b>\$ 1,489</b>	<b>\$ 1,823</b>	<b>\$ 1,808</b>	<b>\$ 4,134</b>	<b>\$ 4,473</b>	<b>\$ 2,263</b>	<b>\$ 2,800</b>	<b>\$ 3,582</b>	<b>\$ 2,485</b>	<b>\$ 30,364</b>
<b>Continuous Enforcement</b>													
Grass Citation/Fines	250	250	-	927	500	177	2,031	854	250	-	500	177	5,916
Park Maint Charges	340	245	170	509	340	340	849	340	170	170	699	20	4,189
<b>Sub Total</b>	<b>\$ 590</b>	<b>\$ 495</b>	<b>\$ 170</b>	<b>\$ 1,436</b>	<b>\$ 840</b>	<b>\$ 517</b>	<b>\$ 2,880</b>	<b>\$ 1,194</b>	<b>\$ 420</b>	<b>\$ 170</b>	<b>\$ 1,199</b>	<b>\$ 197</b>	<b>\$ 10,105</b>
<b>Secure Property</b>													
Boarding	-	286	143	-	469	361	499	429	-	677	248	-	3,112
<b>Sub Total</b>	<b>\$ -</b>	<b>\$ 286</b>	<b>\$ 143</b>	<b>\$ -</b>	<b>\$ 469</b>	<b>\$ 361</b>	<b>\$ 499</b>	<b>\$ 429</b>	<b>\$ -</b>	<b>\$ 677</b>	<b>\$ 248</b>	<b>\$ -</b>	<b>\$ 3,112</b>
<b>Trash Can</b>													
Trash Can Ticket	-	50	-	-	-	-	-	-	-	-	-	-	50
<b>Sub Total</b>	<b>\$ -</b>	<b>\$ 50</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 50</b>
<b>Total Violation Revenue Collected</b>	<b>\$ 25,995</b>	<b>\$ 25,523</b>	<b>\$ 22,490</b>	<b>\$ 21,884</b>	<b>\$ 17,044</b>	<b>\$ 17,776</b>	<b>\$ 49,535</b>	<b>\$ 49,313</b>	<b>\$ 28,910</b>	<b>\$ 25,198</b>	<b>\$ 29,610</b>	<b>\$ 54,113</b>	<b>\$ 367,391</b>

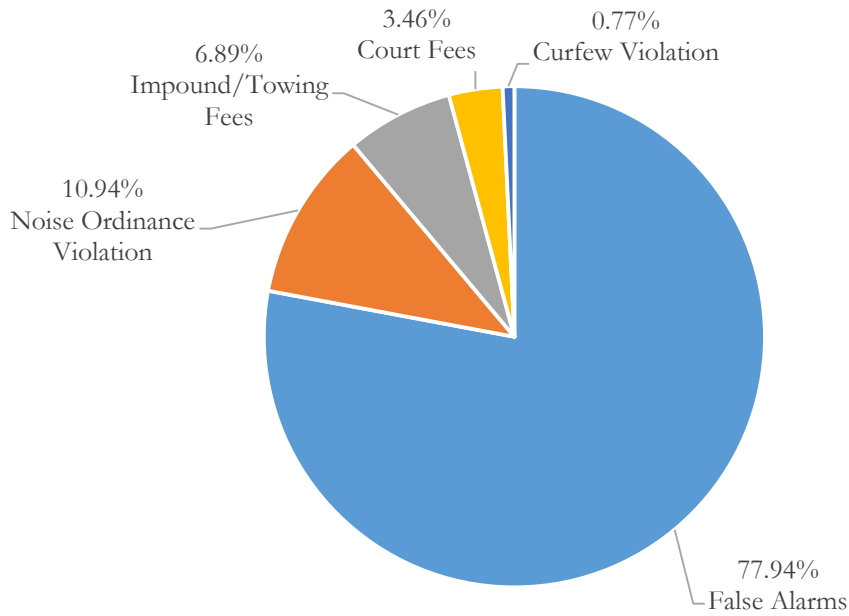
Billing Year	2015	2016	2017	2018	2019	2020	Total
<b>Violation Revenue Collected During 2020 by Year Billed</b>							
Litter	2,315	13,690	14,328	29,831	29,619	58,695	148,478
Sub-standard Housing	-	-	9,733	114,462	9,747	808	134,750
Grass and Weeds	679	616	614	2,349	18,107	18,168	40,532
Vegetation	780	1,039	1,230	2,445	6,170	18,699	30,364
Continuous Enforcement	-	3,564	1,929	4,612	-	-	10,105
Secure Property	-	-	-	642	948	1,522	3,112
Trash Can	-	-	-	-	50	-	50
<b>Total Violation Revenue Collected</b>	<b>\$ 3,774</b>	<b>\$ 18,908</b>	<b>\$ 27,834</b>	<b>\$ 154,341</b>	<b>\$ 64,642</b>	<b>\$ 97,892</b>	<b>\$ 367,391</b>

2020 Summary *	Percent	Amount
<b>Total Violations Invoiced</b>		<b>\$ 1,582,226</b>
Total Collected	6.2%	97,892
Total Outstanding	93.8%	1,484,335

\* This summary only includes violations invoiced during 2020. Does not include receipts collected during 2020 for invoices issued prior to 2020.



**City of South Bend  
2020 Revenue Summary  
Public Safety Violations**

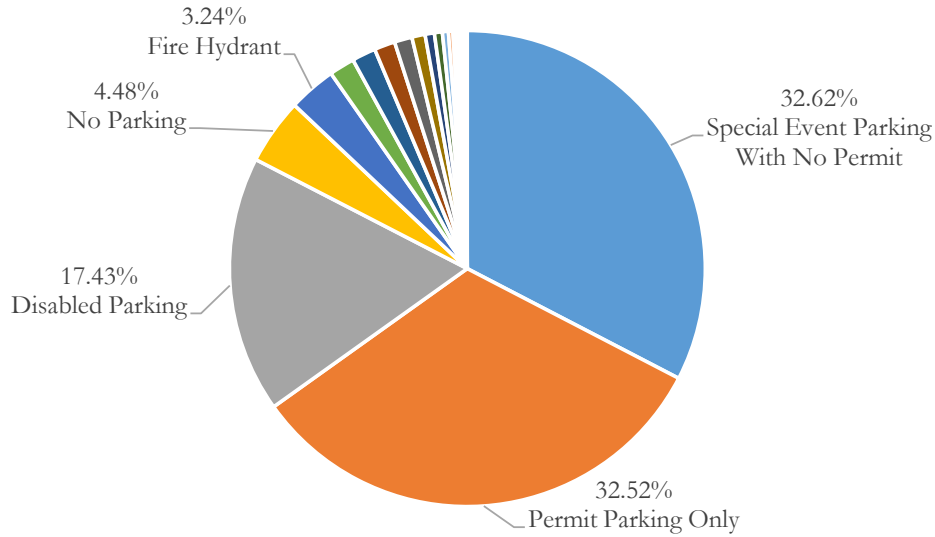


<b>Revenue Type</b>	<b>2020 Actual Revenue</b>	<b>Percent of Total Revenue</b>
False Alarms	\$ 78,286	77.94%
Noise Ordinance Violation	10,988	10.94%
Impound/Towing Fees	6,919	6.89%
Court Fees	3,478	3.46%
Curfew Violation	768	0.77%
<b>Total</b>	<b>\$ 100,438</b>	<b>100.00%</b>

<b>Summary of Court Fines &amp; Fees Received During 2020</b>	<b># of Fines</b>	<b>Total Court Fees Revenue</b>	<b>Average per Fine</b>
St Joseph Traffic and Misdemeanor Court	377		
Traffic Violations	422		
Superior Felony Court	118		
	<b>917</b>	<b>\$ 3,478</b>	<b>\$ 3.79</b>

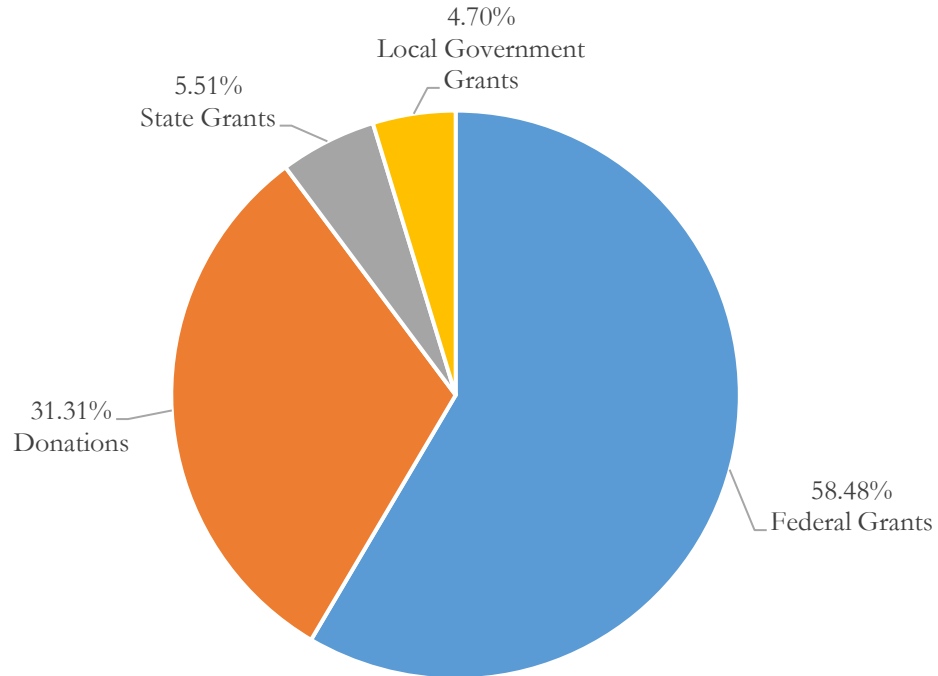
<b>Tickets Issued During 2020</b>	<b># of Tickets</b>
Movers (Traffic)	1,507
Warning	478
Parking	662
Noise Ordinance	20
	<b>2,667</b>

**City of South Bend  
2020 Revenue Summary  
Parking Violations**



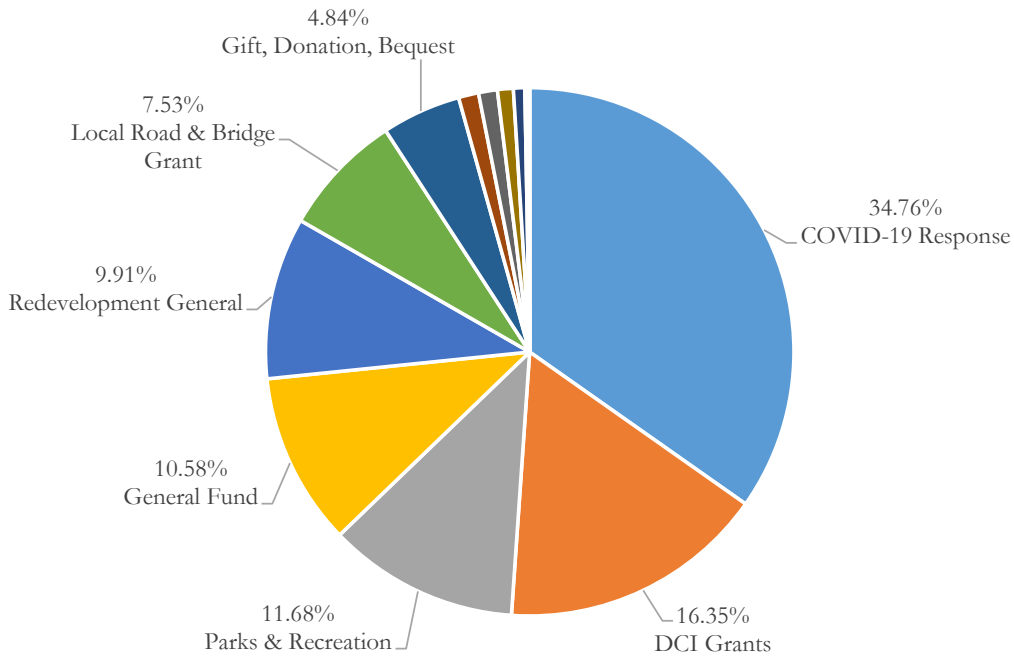
Fine Amount	Parking Violation Type	# of Tickets Issued	2020 Actual Revenue	Percent of Total Revenue
\$100.00	Special Event Parking With No Permit	161	\$ 16,100	32.62%
\$50.00	Permit Parking Only	321	16,050	32.52%
\$100.00	Disabled Parking	86	8,600	17.43%
\$10.00	No Parking	221	2,210	4.48%
\$50.00	Fire Hydrant	32	1,600	3.24%
\$50.00	Residential Permit Parking	17	850	1.72%
\$10.00	Commercial Loading Zone	80	800	1.62%
\$10.00	Electric Vehicle Only	70	700	1.42%
\$10.00	Police Parking	59	590	1.20%
\$50.00	Vacant Lot Parking	9	450	0.91%
\$100.00	Side Yard Parking	3	300	0.61%
\$10.00	Wrong Side of Street	27	270	0.55%
\$10.00	Other	20	200	0.41%
\$50.00	Residential Truck Parking	3	150	0.30%
\$10.00	On Sidewalk	12	120	0.24%
\$50.00	Front/Backyard Parking	2	100	0.20%
\$10.00	Reserved Parking	6	60	0.12%
\$50.00	Lawn Parking Without Permit	1	50	0.10%
\$10.00	Fire Lane	5	50	0.10%
\$25.00	Parking on Tree Lawn	2	50	0.10%
\$10.00	Bus Zone	2	20	0.04%
\$10.00	Parking in Two Spaces	2	20	0.04%
\$10.00	Compact Car Only	1	10	0.03%
\$0.00	Warning	2,566	-	n/a
	<b>Total</b>	<b>3,708</b>	<b>\$ 49,350</b>	<b>100.00%</b>
	Number of Tickets with Revenue	1,142	31%	
	Number of Warnings without Revenue	2,566	69%	
		<b>3,708</b>	<b>100.00%</b>	

**City of South Bend  
2020 Revenue Summary  
Grants & Donations - by Type**



<b>Revenue Type</b>	<b>2020 Actual Revenue</b>	<b>Percent of Total</b>
Federal Grants	\$ 8,557,338	58.48%
Donations	4,581,413	31.31%
State Grants	806,185	5.51%
Local Government Grants	687,498	4.70%
<b>Total</b>	<b>\$ 14,632,435</b>	<b>100.00%</b>

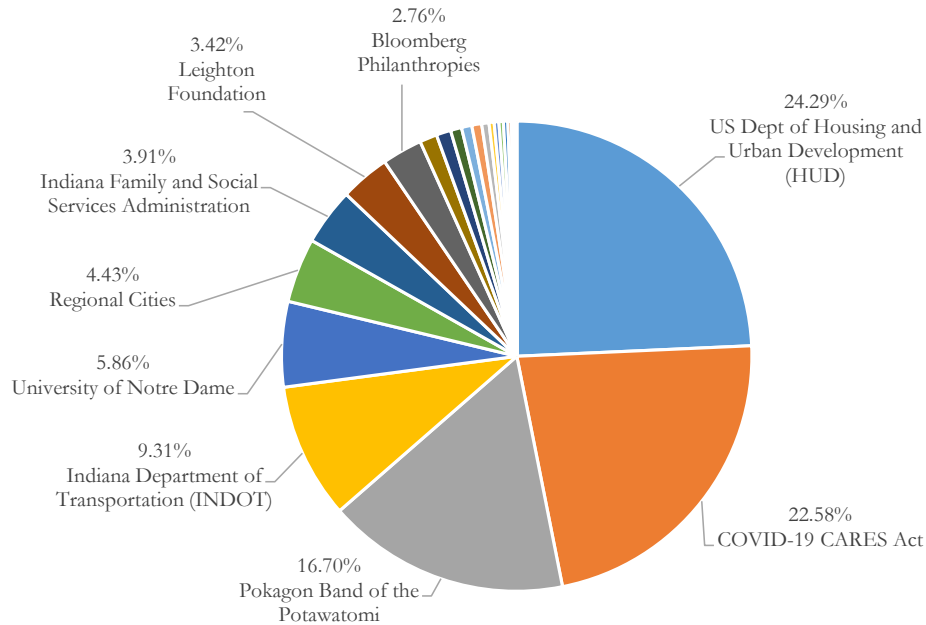
**City of South Bend  
2020 Revenue Summary  
Grants & Donations - by Fund**



<b>Fund #</b>	<b>Fund Name</b>	<b>2020 Actual Revenue</b>	<b>Percent of Total</b>
264	COVID-19 Response	\$ 5,086,138	34.76%
212	DCI Grants	2,392,383	16.35%
201	Parks & Recreation	1,709,519	11.68%
101	General Fund	1,548,529	10.58%
433	Redevelopment General	1,449,512	9.91%
265	Local Road & Bridge Grant	1,102,365	7.53%
217	Gift, Donation, Bequest	708,799	4.84%
295	COPS MORE Grant	180,998	1.24%
258	Human Rights Federal Grant	167,100	1.14%
257	LOIT Special Distribution	144,097	0.98%
251	Local Roads & Streets	101,082	0.69%
324	TIF - River West	16,094	0.11%
408	EDIT	12,500	0.09%
211	DCI Operating Fund	10,650	0.07%
220	Law Enforce. Continuing Education	2,000	0.01%
412	Major Moves Construction	668	0.02%
	<b>Total</b>	<b>\$ 14,632,435</b>	<b>100.00%</b>

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.

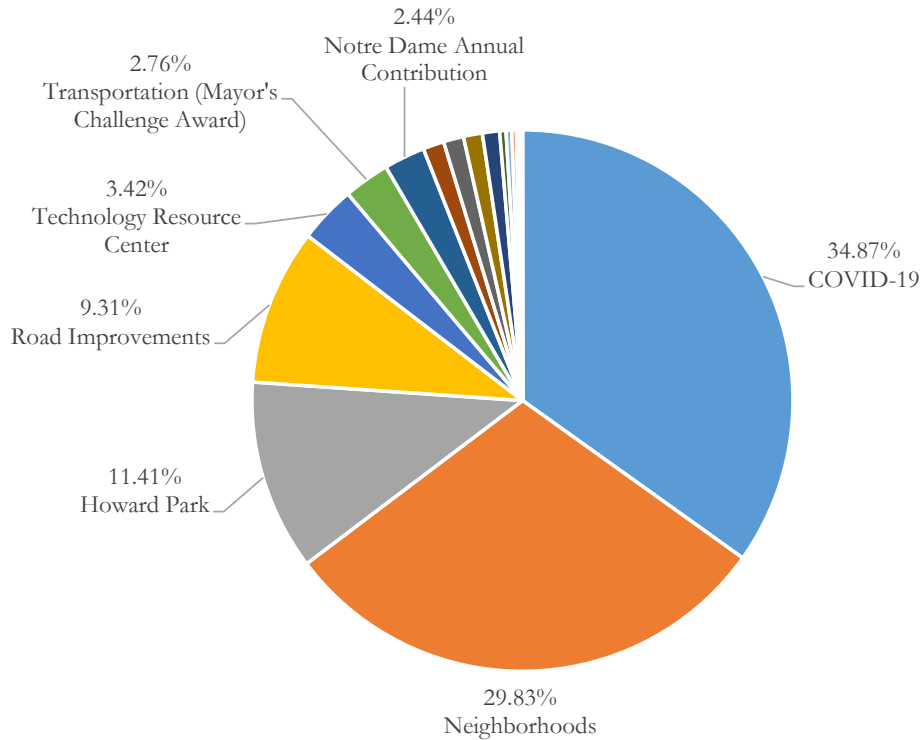
**City of South Bend  
2020 Revenue Summary  
Grants & Donations - by Sources**



Sources	2020 Actual Revenue	Percent of Total
US Dept of Housing and Urban Development (HUD)	\$ 3,553,781	24.29%
COVID-19 CARES Act	3,304,723	22.58%
Pokagon Band of the Potawatomi	2,444,023	16.70%
Indiana Department of Transportation (INDOT)	1,362,056	9.31%
University of Notre Dame	857,500	5.86%
Regional Cities	648,098	4.43%
Indiana Family and Social Services Administration	572,541	3.91%
Leighton Foundation	500,000	3.42%
Bloomberg Philanthropies	404,000	2.76%
Corporation for National and Community Service	176,231	1.20%
Department of Justice	146,915	1.00%
Private Individuals	109,854	0.75%
Federal Emergency Management System	103,203	0.71%
Milton Charitable Trust Foundation	100,000	0.68%
Private Organizations	75,750	0.52%
Living Cities Grant	50,000	0.34%
Equal Employment Opportunity Commission (EEOC)	47,200	0.32%
Project Safe Neighborhood	45,804	0.31%
Arts, Cultural, and Destination Marketing Organization	43,569	0.30%
South Bend Parks Foundation	35,095	0.24%
Center for the Homeless	23,750	0.16%
Cities of Services	12,500	0.09%
National Trust for Historic Preservation	7,500	0.05%
Indiana Housing & Community Development Authority	3,150	0.02%
Indiana Humanities	2,250	0.02%
The Partnership for Drug-Free St. Joseph County	2,000	0.01%
United States Tennis Association	749	0.01%
Studebaker National Museum	191	0.01%
<b>Total</b>	<b>\$ 14,632,435</b>	<b>100.00%</b>

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

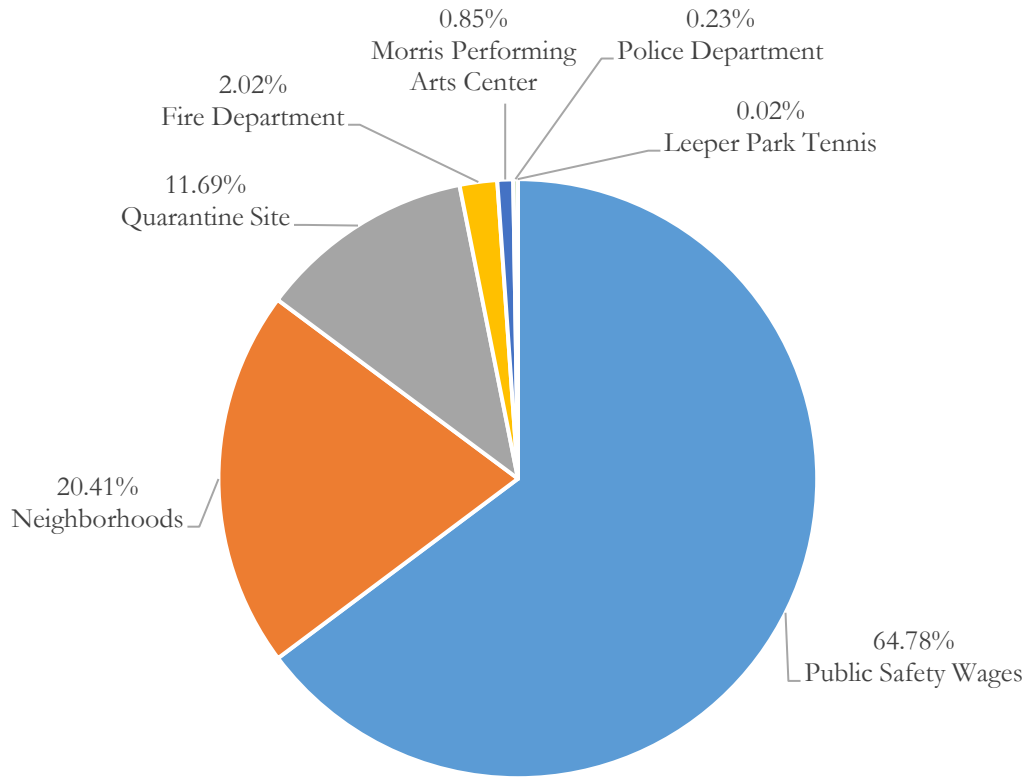
**City of South Bend  
2020 Revenue Summary  
Grants & Donations - by Uses**



Uses	2020 Actual Revenue	Percent of Total
COVID-19	\$ 5,101,753	34.87%
Neighborhoods	4,365,391	29.83%
Howard Park	1,668,848	11.41%
Road Improvements	1,362,056	9.31%
Technology Resource Center	500,000	3.42%
Transportation (Mayor's Challenge Award)	404,000	2.76%
Notre Dame Annual Contribution	357,500	2.44%
Police Department	182,998	1.25%
AmeriCorps Program	176,231	1.20%
Human Rights	167,100	1.14%
Animal Resource Center	149,603	1.02%
Code Enforcement	55,000	0.38%
Diversity & Inclusion	50,000	0.34%
Parks & Recreation	39,922	0.27%
Lead Grant	31,415	0.21%
Love Your Block Grant	12,500	0.09%
Historic Preservation	7,696	0.05%
Fire Department	420	0.01%
<b>Total</b>	<b>\$ 14,632,435</b>	<b>100.00%</b>

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

**City of South Bend  
2020 Revenue Summary  
COVID-19 Grant Activities**



<b>COVID-19 Grant Activities</b>	<b>2020 Actual Revenue</b>	<b>Percent of Total</b>
Public Safety Wages	\$ 3,304,723	64.78%
Neighborhoods	1,041,498	20.41%
Quarantine Site	596,291	11.69%
Fire Department	103,203	2.02%
Morris Performing Arts Center	43,569	0.85%
Police Department	11,721	0.23%
Leeper Park Tennis	749	0.02%
<b>Total</b>	<b>\$ 5,101,753</b>	<b>100.00%</b>

This graph shows the Grants received during 2020 in response to the COVID-19 pandemic and what is was used to support.

**City of South Bend, Indiana  
Interest Earnings Summary  
2013 through 2020**

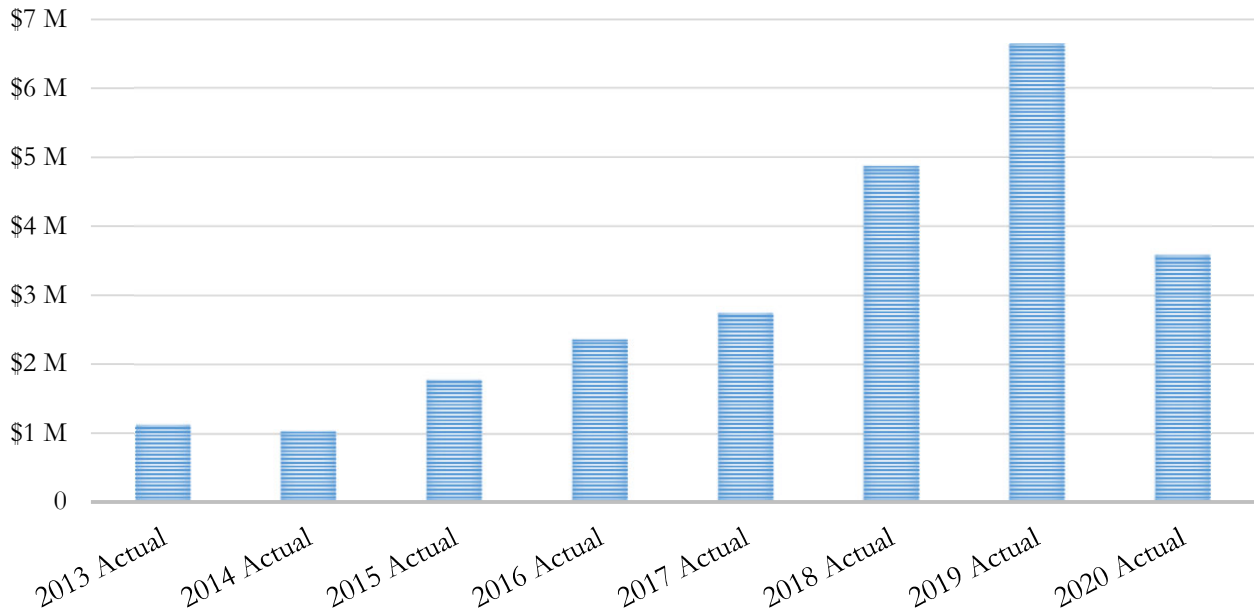
Fund Number	Fund Name	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual
101	General Fund	\$ 81,117	\$ 74,513	\$ 146,438	\$ 234,728	\$ 292,096	\$ 487,006	\$ 724,748	\$ 492,302
102	Rainy Day	29,524	29,473	61,234	88,296	109,764	186,733	246,194	137,687
201	Parks & Recreation	12,082	8,075	13,649	24,609	32,228	84,863	126,119	21,738
202	Motor Vehicle Highway	11,791	12,300	34,302	56,152	72,001	139,982	146,469	59,007
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
210	Economic Development State Grants	60,703	15,033	11,236	14,144	12,124	11,863	7,773	749
211	Department of Community Investment (DCI)	2,610	3,246	7,938	12,494	12,136	14,360	13,570	12,986
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
217	Gift, Donation, Bequest	232	462	592	725	1,411	2,527	12,695	11,424
218	Police Curfew Violations	38	40	85	115	136	236	306	167
219	Unsafe Building	-	-	-	-	-	6,040	14,604	11,167
220	Law Enforcement Continuing Education	3,491	3,394	6,715	8,138	6,961	10,040	9,307	5,560
221	Rental Units Regulation	-	-	-	-	-	140	279	645
222	Central Services	3,421	3,950	8,574	10,343	10,211	10,934	16,454	16,118
224	Central Services Capital	-	-	322	933	1,176	2,780	3,129	139
226	Liability Insurance	18,597	17,712	35,042	43,001	48,797	71,401	97,578	74,635
227	Loss Recovery	18,685	25,717	24,843	9,131	9,952	13,044	14,210	7,334
230	Code Enforcement Fund	-	-	-	-	-	-	-	2,492
249	Public Safety LOIT	6,954	5,168	6,209	7,162	9,938	22,716	65,117	46,805
251	Local Roads & Streets	6,247	7,585	18,729	27,861	31,663	71,117	111,308	65,026
252	Excess Welfare Distribution	4	4	-	-	-	-	-	-
257	LOIT Special Distribution	-	-	-	-	34,717	38,179	10,229	1,950
258	Human Rights Federal Grant	1,593	1,743	2,960	4,149	5,179	8,987	10,376	3,655
265	Local Road & Bridge Grant	-	-	-	-	-	6,373	8,641	9,466
266	MVH Restricted Fund	-	-	-	-	-	-	12,367	15,230
271	Eastrace Waterway	49	35	22	12	9	-	-	-
273	Morris PAC / Palais Royale Marketing	95	90	198	332	507	1,041	1,506	945
274	Morris PAC / Self-Promotion	-	-	-	-	-	814	3,175	2,576
278	Police Take Home Vehicle	1,435	1,705	4,062	6,404	8,100	13,630	17,664	8,942
279	IT / Innovation / 311 Call Center	-	-	-	-	-	31,487	54,428	34,050
280	Police Block Grants	13	13	27	36	42	71	94	53
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
288	Emergency Medical Services Operating	16,450	14,964	22,372	20,021	27,419	49,138	49,036	20,548
289	HAZMAT	40	86	231	269	261	456	608	355
291	Indiana River Rescue	368	361	618	1,248	1,530	2,777	5,807	4,146
292	Police Grants	-	-	55	-	-	-	-	-
294	Regional Police Academy	268	262	480	757	910	1,739	2,588	1,587
295	COPS MORE Grant	364	380	778	1,212	1,814	2,334	4,036	1,281
299	Police Federal Drug Enforcement	947	978	975	1,397	2,048	2,654	3,131	723
312	2017 Parks Bond Debt Service	-	-	-	-	-	763	565	603
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
317	Coveleski Debt Service Reserve	1,725	1,722	3,577	4,742	5,523	9,396	1,076	-
319	Blackthorn Debt Service	464	-	-	-	-	-	-	-
324	TIF - River West Development Area (Airport)	61,707	85,249	255,183	284,754	295,661	498,346	622,691	321,099
328	SBCDA 2003 Debt Reserve	5,959	5,929	12,263	16,144	18,628	31,363	40,541	22,251
351	2018 TIF Park Bond Debt Service	-	-	-	-	-	-	23,374	13,071
352	2019 South Shore Double Tracking Debt Service	-	-	-	-	-	-	-	13
353	2020 TIF Library Bond Debt Service Reserve	-	-	-	-	-	-	-	2
377	Professional Sports Development	2,742	1,963	2,947	2,657	1,345	37	1,201	-
401	Coveleski Stadium Capital	92	98	358	683	860	1,074	718	249
403	Zoo Endowment	168	168	348	462	151	-	-	-
404	County Option Income Tax	50,203	50,003	100,599	99,241	95,698	186,016	296,751	162,840
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
407	Cumulative Capital Improvement	122	227	1,042	2,607	3,838	5,687	11,646	8,167
408	Economic Development Income Tax	33,100	34,399	69,484	94,879	130,988	264,870	393,399	234,476
410	Urban Development Action Grant	88	94	2,306	4,868	5,604	6,352	625	580
412	Major Moves Construction	261,868	253,216	252,281	221,540	179,953	168,342	161,549	26,326
414	TIF - Sample/Ewing	-	-	-	-	-	-	-	-
416	Morris Performing Arts Center Capital	1,412	1,651	3,642	4,965	6,593	7,250	9,243	5,695
420	TIF - SBCDA General	59,683	42,533	-	-	-	-	-	-
422	TIF - West Washington	1,435	2,502	8,903	15,176	21,964	38,510	37,241	13,049
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
430	TIF - Southside Development #1	17,222	12,462	34,652	51,011	65,346	150,223	210,559	128,384
431	TIF - Southside Development #2 - Erskine Commons	-	-	-	-	-	-	-	-
432	TIF - Southside Development #3 - Erskine Village	18,842	20,575	38,457	46,268	8,519	-	-	-
433	Redevelopment General	104	51	70	81	83	2,969	18,819	17,823
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
436	TIF - River East Residential (NE Res)	8,423	3,380	1,571	2,109	442	5,385	39,283	30,109
438	Coveleski Bond Construction	-	-	-	-	-	-	-	-
439	Certified Technology Park	7,207	12,682	28,205	20,426	10,965	11,138	11,102	141
450	Palais Royale Historic Preservation	215	195	488	760	1,065	2,143	2,523	1,055
451	2018 Fire Station #9 Bond Capital	-	-	-	-	-	56,076	40,384	4,604
452	2018 TIF Park Bond Capital	-	-	-	-	-	-	186,070	45,452
453	2018 Zoo Bond Capital	-	-	-	-	-	-	22,489	293
454	Airport Urban Enterprise Zone	1,289	1,287	2,674	3,545	4,129	7,024	9,261	5,179
471	2017 Parks Bond Capital	-	-	-	-	-	189,838	260,532	108,955
600	Consolidated Building Fund	667	1,354	9,357	19,974	30,173	47,231	45,340	27,060
601	Parking Garages	2,408	3,407	7,543	6,965	12,422	23,414	26,939	13,473



**City of South Bend, Indiana  
Interest Earnings Summary  
2013 through 2020**

Fund Number	Fund Name	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual
610	Solid Waste Operations	2,996	1,765	2,578	3,132	4,756	9,887	10,429	4,185
611	Solid Waste Capital	469	169	114	1,211	1,089	1,666	5,160	1,210
620	Water Works Operations	6,453	11,007	30,010	31,293	31,224	53,391	72,870	46,545
622	Water Works Capital	13,709	11,944	21,149	25,902	24,709	36,395	73,538	68,626
623	WW 1997 Bond Capital	16,550	1,731	544	-	-	-	-	-
624	Water Works Customer Deposit	4,861	4,997	10,564	14,196	16,276	27,299	34,493	16,448
625	Water Works Sinking (Debt Service)	2,064	2,535	6,268	7,299	9,994	15,871	25,708	10,069
626	Water Works Bond Reserve	4,767	5,391	8,258	15,039	15,294	25,805	33,355	18,099
629	Water Works Reserve Operations & Maintenance	6,927	7,079	15,609	22,367	27,841	47,942	66,676	37,210
640	Sewer Repair Insurance	4,204	4,907	11,145	16,006	19,466	34,679	48,681	27,444
641	Sewage Works Operations	16,604	20,498	58,066	105,065	152,871	238,326	325,226	143,362
642	Sewage Works Capital	26,316	17,278	46,366	72,469	71,081	153,406	244,500	175,995
643	Sewage Works Reserve Operations & Maintenance	11,036	11,635	25,652	40,590	53,934	96,204	128,822	71,004
647	2007 Sewer Bond	42	3	3	-	-	-	-	-
649	Sewage Works Sinking (Debt Service)	10,232	12,563	30,784	37,633	47,833	87,659	115,049	46,414
650	Clay Sewage Works Operations	2	-	-	-	-	-	-	-
651	2007B Sewer Bond	69	-	-	-	-	-	-	-
653	Sewage Works Debt Service Reserve	3	3	3	6,009	26,716	65,897	87,669	20,901
654	Sewage Works Customer Deposit	-	-	-	-	-	-	1,430	6,318
655	Project ReLeaf	2,914	3,642	7,334	7,978	9,381	14,362	13,753	5,792
658	2010 Sewer Bond	216	6	-	-	-	-	-	-
659	2011 Sewer Bond	30,970	20,589	5,103	1,961	155	1	-	-
661	2012 Sewer Bond	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	-	-	-	-
667	Storm Sewer Fund	-	-	-	-	-	-	836	5,336
670	Century Center Operations	3,079	-	-	-	-	-	6	25
671	Century Center Capital	315	328	809	932	866	2,026	12,966	1,931
672	Century Center Energy Conservation Debt Service	-	-	32	163,589	110,958	110,118	108,178	3,117
677	Football Hall of Fame Capital	2,416	2,145	3,767	4,699	5,075	7,804	2,311	-
701	Fire Pension	2,918	1,690	3,275	2,889	3,878	7,526	7,304	3,571
702	Police Pension	5,432	3,308	5,842	6,841	7,646	15,005	14,180	5,961
705	Police K-9 Unit	7	8	25	34	31	52	55	31
711	Self-Funded Employee Benefits	25,351	18,112	34,136	50,896	95,456	212,822	251,340	127,164
713	Unemployment Compensation	524	822	1,747	2,617	2,761	3,874	4,479	1,922
714	Parental Leave Fund	-	-	-	-	-	481	805	883
730	City Cemetery Trust	138	118	201	267	310	517	682	380
731	Bowman Cemetery	-	-	-	-	-	-	10,724	5,981
750	Equipment/Vehicle Leasing	-	-	-	-	7,320	31,473	16,775	690
751	2015 Parks Bond Capital	-	-	-	-	6,700	4,813	840	-
752	South Bend Redevelopment Authority	-	-	-	-	3,871	4,699	6,383	2,351
753	2015 Smart Streets Bond Capital	-	-	-	-	5,075	1,060	124	-
754	Industrial Revolving Fund	-	-	-	-	141,832	206,484	263,452	-
755	South Bend Building Corporation	-	-	-	-	3,162	10,314	15,243	3,478
756	2015 Smart Streets Bond Debt Service	-	-	-	-	3,274	4,588	4,629	869
757	2015 Parks Bond Debt Service	-	-	-	-	1,472	2,787	3,527	807
758	Erskine Village Debt Service	-	-	-	-	114	-	-	-
759	2017 Eddy Street Commons Bond Capital	-	-	-	-	-	121	65	306,537
760	2017 Eddy Street Commons Bond Debt Service	-	-	-	-	1,480	6,428	8,792	1,623
	<b>Total Interest</b>	<b>\$ 1,119,139</b>	<b>\$ 1,025,058</b>	<b>\$ 1,769,394</b>	<b>\$ 2,359,157</b>	<b>\$ 2,737,881</b>	<b>\$ 4,868,861</b>	<b>\$ 6,643,916</b>	<b>\$ 3,578,226</b>

## Interest Earnings 2013-2020

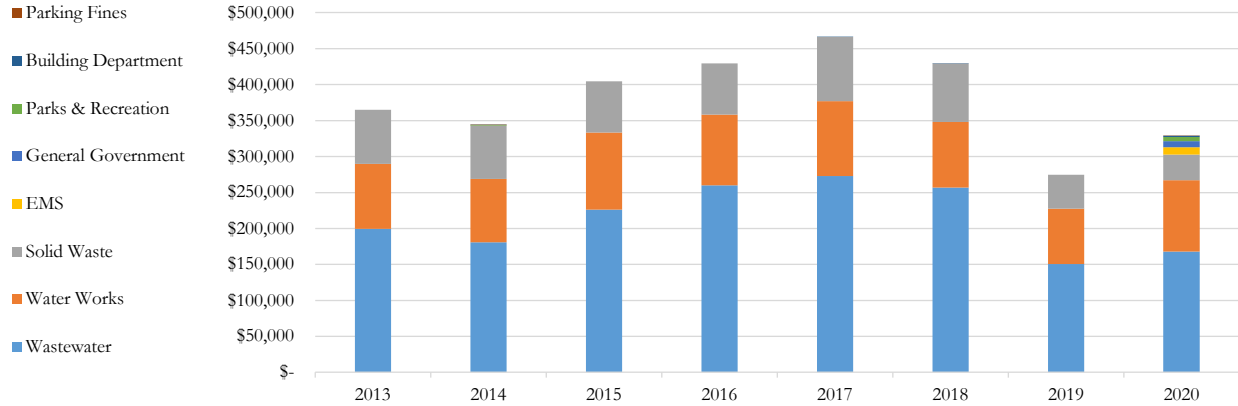


<u>Interest Earnings</u>		<u>% Change Year to Year</u>
2013 Actual	\$ 1,119,139	-----
2014 Actual	1,025,058	-8.4%
2015 Actual	1,769,436	72.6%
2016 Actual	2,359,164	33.3%
2017 Actual	2,737,881	16.1%
2018 Actual	4,868,861	77.8%
2019 Actual	6,643,916	36.5%
2020 Actual	3,578,226	-46.1%

The City of South Bend earns interest on checking account balances, certificates of deposit, repayment of loans on economic development projects and short-term investments. In May 11, 2011, the City opened a new investment account with 1st Source Bank in the amount of \$150,000,000. Investment earnings are reported net of fees. Investment 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. Interest is also earned on advances from the Major Moves Fund to the Northeast Residential and Douglas Road TIF Funds. In January 2013, the Board of Finance increased the authorized investment amount at 1st Source Bank to \$175,000,000. In January 2017, the Board increased the authorized amount to \$185,000,000. Meetings are held quarterly with the investment staff of 1st Source Bank.

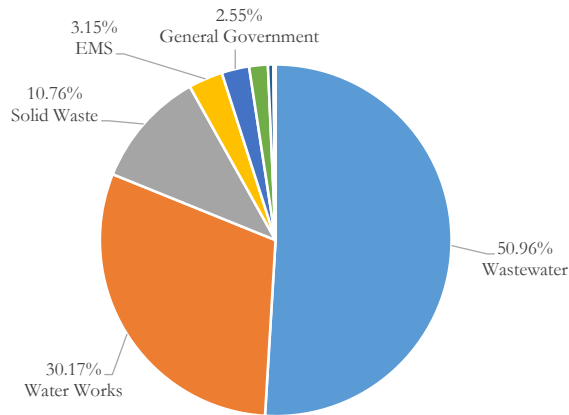
## City of South Bend Write-off Summary

### Bad Debt Expense by Activity - 2013 through 2020



Activity	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	Grand Total
Wastewater	199,379	180,777	226,252	259,863	272,850	257,079	150,370	167,946	1,714,516
Water Works	90,650	88,369	107,362	98,674	104,042	91,163	77,370	99,420	757,050
Solid Waste	75,204	73,457	70,835	71,114	89,641	81,325	47,102	35,467	544,144
EMS	-	15	-	-	-	-	-	10,370	10,385
General Government	-	788	-	-	-	-	-	8,403	9,192
Parks & Recreation	-	612	-	-	-	-	-	5,606	6,218
Building Department	-	347	-	-	38	350	-	1,631	2,365
Parking Fines	-	5	-	-	-	-	-	730	735
<b>Total</b>	<b>\$ 365,232</b>	<b>\$ 344,369</b>	<b>\$ 404,449</b>	<b>\$ 429,651</b>	<b>\$ 466,570</b>	<b>\$ 429,917</b>	<b>\$ 274,842</b>	<b>\$ 329,573</b>	<b>\$ 3,044,604</b>

### 2020 Bad Debt Expense by Activity



Activity	2020 Bad Debt Expense	Percent of Total
Wastewater	\$ 167,946	50.96%
Water Works	99,420	30.17%
Solid Waste	35,467	10.76%
EMS	10,370	3.15%
General Government	8,403	2.55%
Parks & Recreation	5,606	1.70%
Building Department	1,631	0.49%
Parking Fines	730	0.22%
<b>Total</b>	<b>\$ 329,573</b>	<b>100.00%</b>