



Fiscal Year Ending: December 31, 2022

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City of South Bend

Comprehensive Revenue Report

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Comprehensive Revenue Report - Fiscal Year 2022

The City of South Bend developed the attached Comprehensive Revenue Report for fiscal year 2022 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 2022 by type of revenue.

Revenue by Type by Fund (pages 17 - 19)

This report shows the City's revenue received in each fund during 2022 by type of revenue.

Revenue by Type Chart (page 20)

This graph shows the City's revenue received during 2022 by type of revenue.

Tax Revenues

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

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

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

Local Income Taxes (page 22)

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

Gasoline Tax & Wheel Tax (page 23)

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

Hotel/Motel Tax & PSCDA Tax (page 24)

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

Liquor Excise & Cigarette Tax (page 25)

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

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

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

Charges for Services

Summary (page 27)

This graph shows all of the City's charges for services revenue broken down by type for fiscal year 2022. 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 2022

Charges for Services continued

Governmental (page 28)

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

Internal Service Funds (page 29)

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

Licenses & Permits

Business Licensing Historical Summary (pages 30 - 32)

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

Business Licensing Summary (page 33)

This graph shows the City's Business Licensing Revenue for year 2022 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 2022.

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

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

This graph shows the Animal Resource Center licensing and fees revenue broken down by type for fiscal year 2022. Pet licenses and adoption fees make up the largest portion of the Animal Resource Center's revenue.

Building Permits & Fees (page 39)

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

Fines

Code Enforcement Violations (page 40)

This report shows the revenue received for Code Enforcement violations by month for fiscal year 2022.

Public Safety Violations (page 41)

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

Parking Violations (page 42)

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

Comprehensive Revenue Report - Fiscal Year 2022

Grants & Donations

Summary (page 43)

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

by Fund (page 44)

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

by Sources (page 45)

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

by Uses (page 46)

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

Interest Earnings

Interest Earnings by Fund (page 47 - 48)

Historical Trends (page 49)

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

Write-off Summary

Bad Debt Expense by Activity (page 50)

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

The following situations describe accounts that generally qualify as uncollectible:

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

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

Note:

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

City of South Bend
Revenue by Fund Historical Summary - 2013 to 2022

Fund	Fund Name	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2021-2022 Change	2021-2022 Percent Change
City Controlled Funds													
101	General Fund	36,251,397	36,708,989	37,349,388	39,362,139	59,227,689	62,149,694	67,792,059	74,885,707	77,019,698	72,895,886	(4,123,812)	-5.35%
Special Revenue Funds													
102	Rainy Day	29,524	24,483	49,919	1,492,266	93,891	183,841	289,770	94,111	64,091	151,774	87,683	136.81%
103	Excess Levy	-	3,648	18	7	-	-	-	-	-	-	-	0.00%
201	Parks & Recreation	7,207,060	7,365,388	7,487,554	7,902,995	14,639,882	15,743,288	19,753,423	15,876,432	16,604,000	17,097,508	493,507	2.97%
202	Motor Vehicle Highway	9,139,124	8,992,353	9,895,950	9,663,579	10,356,311	11,126,434	7,663,825	10,238,117	8,159,765	9,901,038	1,741,272	21.34%
203	Recreation Nonreverting	1,003,319	945,486	1,008,138	943,402	949,896	973,132	-	-	-	-	-	0.00%
209	Studebaker-Oliver Revitalizing Grants	3,712	3,078	134,906	282,902	362,772	144,415	124,778	107,035	4,318	9,389	5,071	117.45%
210	Economic Development State Grants	238,065	73,043	1,013,085	1,895,885	131,134	63,167	74,888	90,725	77,180	126,873	49,694	64.39%
211	Dept of Community Investment Operating	2,491,611	2,360,377	2,493,340	2,623,877	2,035,803	2,493,209	3,018,515	3,372,939	2,172,743	3,519,561	1,346,817	61.99%
212	Dept of Community Investment Grants	4,483,441	4,823,850	2,674,984	3,143,055	2,794,959	3,746,089	2,514,004	2,579,168	2,905,379	2,490,691	(414,688)	-14.27%
216	Police State Seizures	27,470	28,765	15,422	33,978	45,767	40,730	11,691	6,591	31,299	25,897	(5,403)	-17.26%
217	Gift, Donation, Bequest	11,501	175,299	9,378	148,900	185,312	111,231	745,975	765,453	478,492	278,809	(199,683)	-41.73%
218	Police Curfew Violations	663	471	232	326	277	1,120	434	883	82	178	97	118.90%
219	Unsafe Building	-	-	-	1,139,973	795,492	847,699	965,314	59,018	38,879	79,960	41,081	105.67%
220	Law Enforcement Continuing Education	194,529	205,889	290,316	273,933	278,175	231,395	288,059	258,705	325,862	867,961	542,099	166.36%
221	Rental Units Regulation	-	-	-	1,225	8,475	447	7,726	353,999	57,608	116,643	59,035	102.48%
227	Loss Recovery	3,845,642	22,331	54,051	8,952	8,645	12,871	16,668	5,076	2,515	5,761	3,246	129.06%
230	Code Enforcement Fund	-	-	-	-	-	-	-	4,235,305	3,065,940	3,860,165	794,224	25.90%
244	Emergency Phone System	-	214,981	19	-	-	-	-	-	-	-	-	0.00%
249	Local Income Tax - Public Safety	6,582,643	6,384,450	6,471,576	6,798,149	7,476,031	8,509,511	9,283,457	9,736,892	9,416,761	9,198,730	(218,031)	-2.32%
251	Local Road & Street	1,008,943	1,060,548	1,507,055	1,642,148	1,572,802	2,602,744	4,646,528	1,945,448	2,628,875	2,193,593	(435,283)	-16.56%
252	Excess Welfare Distribution	-	4	-	-	-	-	-	-	-	-	-	0.00%
257	LOIT Special Distribution	-	-	-	4,347,943	448,989	1,147,703	103,375	145,354	2,969	3,417	448	15.07%
258	Human Rights Federal Grants	178,149	272,697	103,705	240,358	227,229	106,745	259,863	177,140	175,390	71,960	(103,431)	-58.97%
263	American Rescue Plan	-	-	-	-	-	-	-	-	29,536,642	30,162,781	626,139	2.12%
264	COVID-19 Response	-	-	-	-	-	-	-	6,086,138	2,943,368	460,352	(2,483,016)	-84.36%
265	Local Road & Bridge Grant	-	-	-	-	2,000,000	1,376,782	1,116,972	2,632,372	1,795,904	2,373,784	577,881	32.18%
266	MVH Restricted Fund	-	-	-	-	-	-	3,224,058	2,997,747	3,213,833	4,046,471	832,638	25.91%
271	East Race Waterway	49	32	21	12	9	-	-	-	-	-	-	0.00%
273	Morris PAC / Palais Royale Marketing	7,113	10,685	11,179	20,947	13,739	18,398	23,421	4,183	5,936	43	(5,894)	-99.28%
274	Morris PAC Self-Promotion	-	-	-	-	-	101,718	86,398	39,372	38,578	150	(38,428)	-99.61%
280	Police Block Grants	13	11	22	35	36	70	111	36	24	2	(22)	-90.31%
281	Economic Develop Commission-Revenue Bonds	93	77	157	250	255	251	-	-	-	-	-	0.00%
289	Haz-Mat	16,762	24,118	13,976	3,674	6,653	451	10,071	243	165	3,403	3,238	1961.09%
291	Indiana River Rescue	66,068	41,275	54,443	111,922	76,939	108,468	143,813	57,555	97,843	130,816	32,972	33.70%
292	Police Grants	162,838	76,865	56,946	-	-	-	-	-	-	-	-	0.00%
294	Regional Police Academy	21,013	18,498	23,027	22,393	19,900	22,903	26,769	10,456	20,444	83	(20,361)	-99.59%
295	COPS MORE Grant	23,068	12,415	75,494	309,225	74,566	130,367	77,485	188,771	111,077	30	(111,047)	-99.97%
299	Police Federal Drug Enforcement	194,569	67,724	71,288	26,719	53,871	45,291	3,131	723	58,110	118,335	60,225	103.64%
404	Local Income Tax - Certified Shares	8,509,056	9,208,686	9,915,530	10,431,000	11,064,843	13,504,106	14,256,606	16,500,074	15,414,847	12,212,952	(3,201,895)	-20.77%
408	Local Income Tax - Economic Development	8,785,077	9,209,937	9,593,082	10,195,116	11,937,260	13,099,020	13,632,466	14,090,026	14,286,985	13,290,901	(996,084)	-6.97%
410	Urban Development Action Grant	3,833	78	1,040,937	200,250	4,876	43,852	84,948	18,803	18,449	389,623	371,174	2011.84%
655	Project Rel.eaf	435,940	439,394	444,358	448,466	452,847	461,438	463,036	450,312	468,643	496,350	27,707	5.91%
705	Police K-9 Unit	8	2,006	1,520	33	26	51	65	21	14	1	(13)	-90.27%

City of South Bend
Revenue by Fund Historical Summary - 2013 to 2022

Fund	Fund Name	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2021-2022 Change	2021-2022 Percent Change
730	City Cemetery	5,874,864	6,118,791	6,382,756	6,012,927	266	509	803	259	178	420	243	136.81%
731	Bowman Cemetery	138	101	164	261	-	455,872	12,623	4,082	2,793	6,613	3,820	136.81%
754	Industrial Revolving Fund	-	-	-	-	169,223	234,521	293,958	266,643	2,959,263	5,583,224	2,623,961	88.67%
	Total Special Revenue Funds	60,545,898	58,187,834	60,894,548	70,367,083	68,287,151	77,689,837	83,225,025	93,396,208	117,185,248	119,276,241	2,090,993	1.78%
	Debt Service Fund												
312	2017 Parks Bond Debt Service	-	-	-	-	-	740,947	1,242,595	1,151,444	1,185,775	1,181,774	(4,001)	-0.34%
313	Football Hall of Fame Debt Service	1,406,963	629,087	1,201,076	1,544,126	868,192	704,147	27	-	-	-	-	0.00%
350	2018 Fire Station #9 Bond Debt Service	-	-	-	-	-	120,663	321,706	341,231	345,306	344,156	(1,150)	-0.33%
672	Century Center Energy Conservation Debt Svc	-	-	50,032	243,264	193,125	417,430	434,495	415,154	409,708	383,117	(26,591)	-6.49%
752	South Bend Redevelopment Authority	-	-	-	-	3,890,871	3,119,699	2,873,761	2,872,851	2,866,071	3,058,355	192,284	6.71%
755	South Bend Building Corporation	-	-	-	-	2,653,662	2,656,314	2,656,743	2,648,478	11,424,080	2,737,249	(8,686,832)	-76.04%
756	2015 Smart Streets Bond Debt Service	-	-	-	-	859,774	1,718,588	1,720,129	1,716,869	1,716,091	1,715,091	(1,000)	-0.06%
757	2015 Parks Bond Debt Service	-	-	-	-	386,307	350,045	412,797	376,746	376,033	374,941	(1,092)	-0.29%
758	Erskine Village Debt Service	-	-	-	-	3,961,781	-	-	-	-	-	-	0.00%
760	2017 Eddy Street Commons Bond Debt Service	-	-	-	-	2,501,480	2,229,900	1,306,917	1,392,248	1,916,164	1,926,563	10,399	0.54%
	Total Debt Service Funds	1,406,963	629,087	1,251,108	1,787,390	15,315,192	12,057,734	10,969,170	10,915,022	20,239,229	11,721,246	(8,517,983)	-42.09%
	Capital Funds												
287	Fire Department Capital	-	-	2,872,978	2,490,504	3,248,415	1,727,820	651,058	4,192,303	2,125,468	3,387,841	1,262,372	59.39%
377	Professional Sports Development	677,704	619,580	686,885	807,955	454,383	791,164	532,504	-	-	-	-	0.00%
401	Coveleski Stadium Capital	92	13,600	42,103	41,455	42,590	30,136	23,947	144	58	21,207	21,148	36262.45%
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	511,620	514,135	2,515	0.49%
407	Cumulative Capital Improvement	446,579	442,559	429,624	435,264	424,088	266,942	270,470	243,373	236,443	194,804	(41,639)	-17.61%
412	Major Moves Construction	500,882	536,455	805,256	1,376,899	1,054,550	543,992	653,840	511,407	587,639	552,844	(34,796)	-5.92%
413	Professional Sports Convention Development Area	-	-	-	-	-	-	-	-	775,632	2,097,128	1,321,496	170.38%
416	Morris Performing Arts Center Capital	101,947	81,132	64,133	106,637	79,459	108,396	93,995	217,114	1,838,280	6,510,028	4,671,748	254.14%
434	Community Revitalization Enhancement District	244,899	301	360	635	-	-	-	-	-	-	-	0.00%
450	Palais Royale Historic Preservation	15,561	9,766	13,252	16,496	17,319	19,768	17,386	7,094	12,571	15,653	3,082	24.52%
451	2018 Fire Station #9 Bond Capital	-	-	-	-	-	5,137,424	42,008	2,981	1,857	4,397	2,540	136.81%
453	2018 Zoo Bond Capital	-	-	-	-	-	3,852,949	22,489	293	-	5,892,006	5,892,006	100.00%
455	2021 Infrastructure Bond Capital	-	-	-	-	-	-	-	-	8,622,248	37,031	(8,585,217)	-99.57%
471	2017 Parks Bond Capital	-	-	-	-	14,081,478	186,252	297,324	72,162	31,461	45,200	13,740	43.67%
677	Football Hall of Fame Capital	2,458	1,823	3,112	53,316	4,383	7,687	2,311	-	-	-	-	0.00%

City of South Bend
Revenue by Fund Historical Summary - 2013 to 2022

Fund	Fund Name	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2021-2022 Change	2021-2022 Percent Change
750	Equipment/Vehicle Leasing	-	-	-	-	4,555,727	6,771,560	1,489,768	682	17	-	(17)	-100.00%
751	2015 Parks Bond Capital	-	-	-	-	6,700	4,813	840	-	-	-	-	0.00%
753	2015 Smart Streets Bond Capital	-	-	-	-	68,655	1,060	124	-	-	-	-	0.00%
759	2017 Eddy Street Commons Bond Capital	-	-	-	-	22,500,000	121	65	306,537	1	25,565	25,564	1951424.43%
												-	0.00%
	Total Capital Funds	2,771,166	2,360,918	5,453,731	5,873,219	47,287,835	19,967,037	4,603,337	6,029,462	14,743,295	19,297,837	4,554,542	30.89%
	Enterprise Funds												
288	Emergency Medical Services Operating	8,323,032	2,751,725	5,294,239	5,640,042	5,624,031	6,312,126	6,737,835	11,113	-	-	-	0.00%
600	Consolidated Building Fund	954,229	3,710,384	4,571,872	3,945,272	4,078,151	3,133,906	4,690,916	1,324,083	1,531,105	1,922,553	391,448	25.57%
601	Parking Garages	971,598	1,021,117	975,148	1,000,596	1,273,206	1,314,909	1,036,499	894,253	956,029	840,130	(115,900)	-12.12%
602	Morris Performing Arts Center Operations	-	-	-	-	-	-	-	-	-	2,073,839	2,073,839	100.00%
610	Solid Waste Operations	5,407,945	5,297,239	5,367,033	5,565,055	5,424,644	5,494,152	5,489,395	6,007,008	7,939,316	7,247,359	(691,957)	-8.72%
611	Solid Waste Capital	830,708	790,065	659,713	1,226,149	779,627	1,007,115	1,058,449	1,355,159	1,626,271	2,542,907	916,636	56.36%
620	Water Works Operations	15,109,621	14,546,190	14,418,675	15,183,038	15,432,866	16,973,411	20,450,225	21,461,793	21,989,022	20,987,352	(1,001,670)	-4.56%
622	Water Works Capital	13,709	10,132	17,400	25,424	65,781	269,787	3,524,387	4,160,101	3,606,371	4,383,757	777,386	21.56%
623	Water Works Construction	16,550	1,614	544	-	-	-	-	-	-	-	-	0.00%
624	Water Works Customer Deposit	4,861	4,182	8,595	13,911	13,935	26,882	39,720	11,222	7,493	12,668	5,175	69.06%
625	Water Works Sinking (Debt Service)	2,056,004	2,052,253	2,049,802	2,053,350	1,990,701	2,002,533	2,039,869	1,226,907	1,511,520	2,680,601	1,169,081	77.34%
626	Water Works Bond Reserve	253,988	81,001	6,166	344,781	13,144	25,420	39,016	12,438	8,191	13,836	5,645	68.91%
629	Water Works Operations & Maintenance Reserve	52,801	59,382	162,931	249,373	175,076	99,453	304,012	42,357	17,168	43,673	26,504	154.38%
640	Sewer Repair Insurance	552,869	589,894	615,287	642,503	655,836	674,171	710,141	691,083	709,391	776,748	67,357	9.49%
641	Sewage Works Operations	31,784,543	33,455,803	36,072,162	38,570,116	38,550,392	39,307,114	40,475,911	37,610,549	41,265,804	41,294,998	29,195	0.07%
642	Sewage Works Capital	194,410	4,015,111	8,034,993	2,558,137	4,401,733	4,062,227	5,758,219	8,613,472	6,598,607	4,201,942	(2,396,665)	-36.32%
643	Sewage Works Operations & Maintenance Reserve	211,332	139,626	276,955	997,459	562,731	332,938	303,127	48,416	32,719	53,797	21,078	64.42%
647	2007 Sewer Bond	42	3	-	-	-	-	-	-	-	-	-	0.00%
649	Sewage Sinking (Debt Service)	9,463,725	9,309,752	9,300,518	9,179,437	9,200,080	9,261,052	7,900,141	13,896,394	22,204,969	11,154,583	(11,050,387)	-49.77%
650	Clay Sewage General Fund	2	-	-	-	-	-	-	-	-	-	-	0.00%
651	2007B Sewer Bond	69	-	-	-	-	-	-	-	-	-	-	0.00%
653	Sewage Debt Service Reserve	14,099	3	3	6,009	26,716	65,897	87,669	20,901	1,509,481	36,341	(1,473,139)	-97.59%
654	Sewage Works Customer Deposit	-	-	-	-	-	-	3,107	4,641	4,446	10,905	6,459	145.30%
658	2010 Sewer Bond CSO Plan	216	6	-	-	-	-	-	-	-	-	-	0.00%
659	Sewer Bond 2011	30,970	19,665	4,801	1,952	155	1	-	-	-	-	-	0.00%
661	Sewer Bond 2012	65,016	51,261	92,797	96,136	19,175	3,229	-	-	-	-	-	0.00%
664	2013A Cost of Issuance Fund	85,747	13	26	32	-	-	-	-	-	-	-	0.00%
666	2015 Sewer Bond Issuance	-	-	188,155	114	-	-	-	-	-	-	-	0.00%
667	Storm Sewer Fund	-	-	-	-	-	-	518,432	1,042,729	1,139,829	1,145,315	5,486	0.48%
670	Century Center Operations	3,133,815	4,087,703	3,810,731	4,248,516	4,234,959	4,437,177	4,543,051	1,955,594	2,111,688	5,016,452	2,904,764	137.56%
671	Century Center Capital	675,315	328	809	932	866	2,026	190,441	1,931	98	5,748	5,650	5743.18%
	Total Enterprise Funds	80,207,216	81,994,452	91,929,355	91,548,334	92,523,804	94,805,527	105,900,563	100,392,145	114,769,519	106,445,502	(8,324,016)	-7.25%

City of South Bend
Revenue by Fund Historical Summary - 2013 to 2022

Fund	Fund Name	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2021-2022 Change	2021-2022 Percent Change
Internal Service Funds													
222	Central Services	7,254,877	7,064,135	7,380,273	7,466,928	7,598,784	8,220,343	13,550,721	7,101,248	7,497,135	9,445,964	1,948,829	25.99%
224	Central Services Capital	-	-	271,929	131,432	287,575	79,734	3,218	214,611	84,157	-	(84,157)	-100.00%
226	Liability Insurance	3,009,847	3,036,215	1,347,165	2,277,829	3,041,844	2,827,061	5,051,872	4,644,513	3,386,046	4,185,605	799,558	23.61%
278	Police Take Home Vehicle	124,848	123,639	126,547	118,465	8,899	16,930	25,941	11,478	18,678	54,352	35,673	190.99%
279	IT / Innovation / 311 Call Center	-	-	-	487,897	5,167,452	6,967,135	8,217,762	6,843,915	10,219,588	10,153,530	(66,057)	-0.65%
711	Self-Funded Employee Benefits	12,156,648	13,318,977	14,379,513	18,192,206	17,937,949	18,718,369	14,030,527	16,348,427	17,243,514	17,172,834	(70,680)	-0.41%
713	Unemployment Compensation	252,907	103,047	103,078	91,706	2,413	3,816	5,213	8,087	103,474	78,129	(25,345)	-24.49%
714	Parental Leave Fund	-	-	-	-	-	164,118	167,466	244,841	249,526	264,956	15,430	6.18%
	Total Internal Service Funds	22,799,127	23,646,013	23,608,505	28,766,463	34,044,917	36,997,506	41,052,720	35,417,117	38,802,118	41,355,368	2,553,250	6.58%
Fiduciary Funds													
701	Fire Pension	5,038,210	5,131,903	5,044,352	4,875,408	4,925,762	4,492,118	4,475,663	4,325,739	4,103,087	4,073,713	(29,374)	-0.72%
702	Police Pension	5,874,864	6,118,791	6,382,756	6,012,927	6,225,269	6,242,725	6,131,686	6,058,223	5,957,118	6,021,806	64,688	1.09%
	Total Fiduciary Funds	10,913,074	11,250,694	11,427,108	10,888,335	11,151,032	10,734,843	10,607,349	10,383,961	10,060,205	10,095,519	35,314	0.35%
	Total City Funds	214,894,841	214,777,987	231,913,743	248,592,963	327,837,620	314,402,177	324,150,223	331,419,621	392,819,312	381,087,599	(11,731,713)	-2.99%
Redevelopment Commission Controlled Funds													
Tax Increment Financing Funds													
324	TIF - River West Development Area	16,026,663	14,577,531	24,903,369	19,972,185	19,351,374	23,523,597	19,931,280	22,045,151	20,134,540	17,733,155	(2,401,385)	-11.93%
420	TIF - SBCDA General	3,464,066	5,085,358	-	-	-	-	-	-	-	-	-	0.00%
422	TIF - West Washington	495,043	582,799	409,853	468,317	397,442	370,233	321,760	246,422	356,020	326,498	(29,522)	-8.29%
425	Redevelopment Retail Area (Leighton Plaza)	159,290	165,150	166,751	135,468	116,772	75,815	206	-	-	-	-	0.00%
426	TIF - Central Medical Service Area	1,233,918	858,194	-	-	-	-	-	-	-	-	-	0.00%
429	TIF - River East Development Area (NE Dev)	849,684	1,576,990	3,906,426	2,487,851	2,759,233	3,293,551	2,979,815	3,059,362	5,116,467	4,372,823	(743,644)	-14.53%
430	TIF - Southside Development Area #1	2,421,638	2,388,812	2,232,540	2,451,409	3,885,283	2,317,267	2,004,796	3,171,100	3,057,189	2,946,528	(110,661)	-3.62%
432	TIF - Southside Development #3	1,329,971	26,320	50,738	45,372	8,519	-	-	-	-	-	-	0.00%
435	TIF - Douglas Road	324,393	322,451	271,422	346,356	379,789	3,477	5,428	1,154	270,610	311,600	40,990	15.15%
436	TIF - River East Residential Area (NE Res)	2,271,188	2,728,304	3,340,143	4,145,612	4,257,974	4,691,277	4,987,889	5,324,035	6,318,471	6,324,854	6,382	0.10%
	Total Tax Increment Financing Funds	28,575,854	28,311,909	35,281,242	30,052,570	31,156,387	34,275,217	30,231,174	33,847,224	35,253,296	32,015,457	(3,237,840)	-9.18%

City of South Bend
Revenue by Fund Historical Summary - 2013 to 2022

Fund	Fund Name	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2021-2022 Change	2021-2022 Percent Change
Redevelopment Funds													
433	Redevelopment General	104	45	59	80	71	638,227	1,286,022	1,635,456	1,429,434	1,419,402	(10,032)	-0.70%
439	Certified Technology Park	2,866,234	1,337,965	73,581	20,029	262,643	10,966	11,146	96	65	155	90	136.88%
452	2018 TIF Park Bond Capital	-	-	-	-	-	11,094,726	202,657	28,865	15,033	33,275	18,242	121.35%
454	Airport Urban Enterprise Zone	1,289	1,069	2,180	3,474	3,532	6,915	10,900	3,540	2,411	5,709	3,298	136.81%
619	Blackthorn Golf Course	1,580,513	1,539,385	119,298	-	-	-	-	-	-	-	-	0.00%
Total Redevelopment Funds		4,448,140	2,878,464	195,118	23,583	266,247	11,750,833	1,510,725	1,667,957	1,446,943	1,458,541	11,598	0.80%
												-	0.00%
Debt Service Funds													
315	Airport 2003 Debt Reserve	3,567	2,949	5,989	9,471	9,536	18,472	28,483	9,075	6,133	10,084	3,951	64.42%
317	Coveleski Debt Service Reserve	1,725	1,430	2,916	4,647	4,725	9,251	1,076	-	-	-	-	0.00%
319	Redevelopment Bond - Blackthorn Golf Course	464	-	-	-	-	-	-	-	-	-	-	0.00%
328	SBCDA 2003 Debt Reserve	5,959	4,927	10,007	15,824	15,946	30,882	47,620	15,173	10,253	16,859	6,605	64.42%
351	2018 TIF Park Bond Debt Service	-	-	-	-	-	993,220	27,510	8,934	6,085	14,409	8,324	136.81%
352	2019 South Shore Double Tracking Debt Service	-	-	-	-	-	-	9,447,841	488,184	1,036,503	1,035,003	(1,500)	-0.14%
353	2020 TIF Library Bond Debt Service Reserve	-	-	-	-	-	-	-	326,939	16	16	0	0.06%
Total Debt Service Funds		11,715	9,306	18,912	29,942	30,207	1,051,826	9,552,530	848,306	1,058,990	1,076,371	17,381	1.64%
Total Redevelopment Commission Funds		33,035,709	31,199,679	35,495,272	30,106,095	31,452,840	47,077,876	41,294,429	36,363,487	37,759,230	34,550,368	(3,208,861)	-8.50%
Grand Totals		247,930,550	245,977,666	267,409,015	278,699,058	359,290,460	361,480,053	365,444,652	367,783,108	430,578,541	415,637,967	(14,940,574)	-3.47%

City of South Bend
Revenue by Type by Month

For the Year Ended December 31, 2022

Revenue Type	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total
Taxes													
Property Taxes													
Civil City	-	-	-	-	-	31,357,007	-	-	-	-	-	26,662,709	58,019,715
TIF Districts	-	-	-	-	-	17,705,769	-	-	-	-	-	12,945,475	30,651,245
Sub Total	-	-	-	-	-	49,062,776	-	-	-	-	-	39,608,184	88,670,960
Local Income Tax													
LIT Certified Shares	744,465	744,465	744,465	744,465	744,465	744,465	744,465	744,465	744,465	744,465	744,465	744,465	8,933,585
LIT for Economic Development	1,005,450	1,005,450	1,005,450	1,005,450	1,005,450	1,005,450	1,005,450	1,005,450	1,005,450	1,005,450	1,005,450	1,005,450	12,065,405
LIT for Public Safety	725,425	725,425	725,425	725,425	725,425	725,425	725,425	725,425	725,425	725,425	725,425	725,450	8,705,124
LIT for Redevelopment	8	8	8	8	8	8	8	8	-	-	-	31	92
LIT Additional - Supplemental Distrib	-	-	-	-	1,760,616	-	-	-	-	-	-	-	1,760,616
Sub Total	2,475,348	2,475,348	2,475,348	2,475,348	4,235,964	2,475,348	2,475,348	2,475,348	2,475,341	2,475,341	2,475,341	2,475,397	31,464,822
Total Taxes	2,475,348	2,475,348	2,475,348	2,475,348	4,235,964	51,538,124	2,475,348	2,475,348	2,475,341	2,475,341	2,475,341	42,083,581	120,135,782
Intergovernmental Revenue													
State Shared Revenue													
Auto Excise Tax	-	-	-	-	-	1,818,522	-	-	-	-	-	-	1,818,522
Commercial Vehicle Tax	-	-	-	-	-	477,747	-	-	-	-	-	-	477,747
Liquor Excise Tax	22,556	-	-	-	-	37,389	-	-	-	-	-	-	59,945
Liquor Gallonage Tax	71,052	-	-	58,872	-	-	54,718	-	-	73,072	-	-	257,714
Cigarette Tax	-	-	-	-	-	122,361	-	-	-	-	-	116,612	238,974
Gasoline Tax	557,915	545,448	549,715	554,658	596,187	531,168	585,356	302,627	511,388	488,015	611,039	509,454	6,342,970
Wheel Tax	135,309	114,163	157,569	176,831	202,639	-	379,337	211,340	173,972	3,331	205,008	170,092	1,929,591
PSCDA Tax	265,657	224,381	103,144	272,388	183,129	175,887	-	-	-	552,135	-	306,020	2,082,741
State Pension Subsidy	-	-	-	-	-	5,041,940	-	-	5,030,559	-	-	-	10,072,499
Sub Total	1,052,488	883,992	810,428	1,062,749	981,954	8,205,015	1,019,411	513,967	5,715,918	1,116,553	816,046	1,102,179	23,280,702
Local Government Shared Revenue													
Hotel Motel Tax	1,258,937	-	-	200,000	-	-	637,500	-	-	-	374,523	-	2,470,960
Sub Total	1,258,937	-	-	200,000	-	-	637,500	-	-	-	374,523	-	2,470,960
Grants													
Federal Grants	397,089	527,201	2,683,009	527,979	880,693	29,590,849	460,000	1,188,857	1,612,409	14,040	35,475	1,135,726	39,053,327
State Grants	-	75,432	-	15,196	-	-	105,977	-	7,410	-	69,783	-	273,798
Sub Total	397,089	602,634	2,683,009	543,175	880,693	29,590,849	565,977	1,188,857	1,619,819	14,040	105,258	1,135,726	39,327,125
Other Intergovernmental													
Staffing Agreements with County	-	30,000	-	-	-	-	-	-	-	-	-	-	30,000
Local Government Grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal Seized Drug	-	-	70,027	-	-	-	-	758	-	-	27,257	292	98,333
State Seized Drug	-	-	-	741	-	4,061	-	-	-	2,567	12,752	3,225	23,345
Sub Total	-	30,000	70,027	741	-	4,061	-	758	-	2,567	40,009	3,517	151,679
Total Intergovernmental Revenue	2,708,515	1,516,626	3,563,464	1,806,665	1,862,647	37,799,925	2,222,888	1,703,582	7,335,737	1,133,160	1,335,836	2,241,421	65,230,466

City of South Bend
Revenue by Type by Month

For the Year Ended December 31, 2022

Revenue Type	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total
Licenses & Permits													
Business													
Business Licenses	15,490	25,501	16,589	16,519	7,868	7,535	5,295	3,058	2,842	668	849	230	102,442
Taxi Cab Licensing	21	-	220	1,020	401	-	180	55	84	763	482	55	3,281
Sub Total	15,511	25,501	16,809	17,539	8,269	7,535	5,475	3,113	2,926	1,431	1,331	285	105,723
Nonbusiness													
Lawn Parking	180	45	560	132	965	100	235	1,856	4,991	869	445	90	10,468
Engineering	3,975	3,955	5,860	9,835	19,460	7,250	10,110	19,620	5,565	10,125	8,830	72,485	177,070
Right-of-Way Closures	-	100	350	100	175	325	400	375	125	50	100	75	2,175
Park Food Sales Permit	-	25	26	53	26	30	26	26	83	-	53	-	348
Fire Dept-Building Plan Review	874	2,229	2,633	1,565	2,535	1,976	2,940	1,904	3,846	4,704	2,344	1,758	29,308
Building Department	98,526	86,698	141,787	131,717	169,850	156,395	170,393	160,879	134,488	229,473	237,912	168,169	1,886,287
SBARC - Pet Licenses	1,490	2,300	3,235	2,625	4,435	2,215	2,150	2,605	1,345	1,315	2,480	2,555	28,750
Sub Total	105,045	95,352	154,451	146,026	197,446	168,291	186,254	187,265	150,443	246,536	252,163	245,132	2,134,405
Total Licenses & Permits	120,555	120,853	171,260	163,566	205,715	175,826	191,729	190,378	153,369	247,966	253,494	245,417	2,240,128
Charges for Services													
General Government													
Plan Commission Charges	800	100	300	250	100	100	100	200	450	350	-	200	2,950
Copies of Public Records	129	-	26	-	-	-	-	-	-	-	-	-	154
Blueprints/Copies	-	-	-	-	-	-	-	-	-	-	-	-	-
Historic Preserv Certificate of Approval	40	20	220	240	260	360	160	140	180	140	80	120	1,960
IT Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sub Total	969	120	546	490	360	460	260	340	630	490	80	320	5,064
Public Safety													
Accident Report Copies	7,467	3,554	12,126	7,083	6,681	8,634	6,173	7,839	7,824	8,703	4,371	11,307	91,762
Gun Permit Applications	-	-	-	-	-	-	-	-	-	-	-	-	-
Traffic Signal Maintenance	8,511	10,921	-	11,855	3,322	1,201	15,250	13,180	9,178	8,067	5,772	7,717	94,973
EMS Special Event Coverage	-	4,740	49,122	6,248	-	13,057	22,469	-	-	1,562	16,171	60,374	173,743
Regional Academy Tuition	5,400	2,600	850	1,025	-	850	-	25	-	7,500	3,000	-	21,250
River Rescue School Tuition	19,405	(2,800)	-	10,700	25,900	11,200	-	-	18,400	25,750	17,250	-	125,805
Fire Training Center Tuition	505	3,915	1,515	-	-	-	-	-	-	-	-	-	5,935
Emergency Medical Service	261,028	254,111	364,083	292,212	274,418	295,062	291,290	353,735	344,391	298,867	326,729	277,708	3,633,632
Medicaid Reimbursements	-	-	-	-	578,790	-	-	-	-	-	-	-	578,790
EMS for County	164,337	164,337	164,337	-	-	493,011	328,674	-	164,337	164,337	164,337	164,337	1,972,044
Hazmat Charges	-	-	-	-	-	-	-	-	3,000	-	-	-	3,000
Police Special Event Coverage	-	-	-	-	-	-	23,894	-	-	-	-	-	23,894
Crime Lab Services	925	1,706	875	900	1,063	838	275	-	-	1,275	513	2,475	10,844
EMS Late Payment Interest	-	3,703	1,192	837	1,096	-	2,080	292	-	-	-	-	9,201
Misc Revenue	-	-	-	-	-	-	-	-	-	102	-	-	102
Sub Total	467,578	446,786	594,100	330,860	891,269	823,852	690,106	375,070	547,130	516,162	538,142	523,919	6,744,973
Highways & Streets													
Sale of Signs/Materials	883	-	-	1,270	-	2,879	-	-	-	-	-	214	5,247
Special Events	-	-	-	-	-	-	10,255	1,940	-	-	-	-	12,195
Sub Total	883	-	-	1,270	-	2,879	10,255	1,940	-	-	-	214	17,442

City of South Bend
Revenue by Type by Month

For the Year Ended December 31, 2022

Revenue Type	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total
Charges for Services													
Culture & Recreation													
Morris Performing Arts Center	20,924	17,592	174,499	52,191	-	152,456	53,780	-	-	-	28,224	449,038	948,704
Morris Performing Arts Center	1,134	7,046	17,144	14,420	-	24,494	15,310	-	-	-	-	-	79,548
Palais Royale Ballroom	4,720	20,484	11,463	17,143	10,114	12,517	14,271	9,052	12	12,227	32,425	2,944	147,374
Parks & Recreation	232,465	209,399	220,174	171,252	304,691	490,627	428,163	566,452	311,341	158,048	107,372	303,028	3,503,012
Lease of Coveleski Stadium	-	-	274	-	-	-	-	-	-	20,908	-	-	21,182
Century Center	68,058	136,585	196,809	199,327	229,382	194,571	132,031	5,417	360,566	965,607	295,258	276,749	3,060,358
Sub Total	327,302	391,106	620,363	454,333	544,187	874,664	643,555	580,921	671,919	1,156,791	463,279	1,031,758	7,760,178
Health - Animal Care & Control													
Pet Impound Reclaim Fee	150	305	910	485	470	545	315	630	810	365	285	290	5,560
Pet Adoption Fees	1,422	1,546	2,469	2,504	1,301	1,462	1,350	1,839	2,310	2,003	1,557	852	20,615
Pick Up Fees	80	-	-	80	120	40	80	40	155	120	-	-	715
Pet Micro Chipping	160	320	400	400	500	420	420	440	340	300	340	260	4,300
Vet Expenses	75	160	385	341	406	315	220	302	431	113	60	276	3,083
Pet Euthanasia	-	20	-	-	-	60	-	-	40	20	20	20	180
Animal Surrenders	860	640	1,000	1,100	800	1,040	880	1,000	740	1,000	620	600	10,280
Cremation	263	430	770	730	260	1,090	465	430	865	650	1,020	524	7,497
Rabies Specimen Prep	30	60	-	30	60	30	30	150	60	-	-	30	480
Boarding	-	240	30	60	10	480	-	-	15	-	-	-	835
Sub Total	3,040	3,721	5,964	5,730	3,927	5,482	3,760	4,831	5,766	4,571	3,902	2,852	53,545
Other													
DCI Staff Contracts	8,297	9,352	134,589	21,140	30,475	-	76,179	50,805	20,000	102,086	381,857	146,200	980,980
Other Misc Charges for Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Parking-Garages	70,942	69,500	79,946	49,726	64,296	76,650	27,306	99,319	75,093	25,079	61,487	78,832	778,176
Parking-Century Center	12,745	6,720	27,565	12,140	3,655	7,825	3,740	-	6,050	24,530	9,790	11,515	126,275
Central Services-Internal Customers	651,692	617,253	792,125	764,995	643,214	801,835	793,237	866,628	736,690	723,428	653,459	717,758	8,762,314
Central Services-External Customers	35,872	34,872	32,507	31,021	36,237	29,161	38,443	32,053	45,765	33,217	20,035	28,646	397,829
Employee & Employer Assessments	1,379,185	1,360,234	1,370,480	1,356,714	1,409,967	1,370,751	1,337,643	1,384,593	1,383,594	1,379,408	1,381,345	1,419,323	16,533,237
Sub Total	2,158,732	2,097,930	2,437,212	2,235,736	2,187,845	2,286,222	2,276,548	2,433,398	2,267,192	2,287,747	2,507,973	2,402,275	27,578,810
Sanitation													
Trash Collection/Residential	467,840	498,325	497,781	498,620	500,078	502,489	501,408	502,999	502,410	502,952	503,737	501,987	5,980,627
Trash Collection/Commercial	9,998	10,506	10,511	10,530	10,596	10,667	10,701	10,804	10,764	10,771	10,845	10,845	127,538
Trash Collection/Apt 2 Units	3,996	4,233	4,260	4,246	4,215	4,234	4,246	4,238	4,247	4,188	4,216	4,178	50,495
Trash Collection/Apt 3 Units	1,879	1,979	1,993	1,949	1,949	1,963	1,919	1,919	1,919	1,938	1,928	1,949	23,283
Trash Collection/Apt 4 Units	2,313	2,440	2,478	2,570	2,526	2,554	2,554	2,590	2,516	2,516	2,516	2,524	30,099
Trash Collection/Seniors	-	-	-	-	-	-	-	-	-	-	-	-	-
Trash Collection/Special Pickup	1,580	1,700	2,080	2,940	2,515	2,620	4,150	4,200	3,880	4,940	3,060	2,720	36,385
Trash Collection/Yard Waste Pickup	40	10	90	60	140	280	120	10	-	-	-	10	760
Misc/Additional Trash Totes	(67)	(90)	(148)	(189)	(601)	(489)	(669)	(507)	(306)	(457)	(183)	(414)	(4,119)
Misc/Return Trip Customer Error	1,130	880	1,390	1,080	880	910	1,150	1,050	910	670	700	640	11,390
Misc/Contamination Fee	-	-	-	-	740	1,015	1,660	810	695	1,395	810	225	7,350
Misc/Tote Replacement Fee	350	598	450	650	791	1,005	1,295	722	528	448	559	287	7,681
Misc/Trash Start Fee	3,320	2,940	3,510	3,760	3,710	4,230	4,309	4,470	5,029	4,420	4,040	3,710	47,448
Misc/Yard Waste Totes	108	64	33	71,345	72,146	73,455	73,914	74,680	74,681	75,003	75,076	109	590,614
Sub Total	492,487	523,586	524,426	597,561	599,685	604,933	606,756	607,984	607,273	608,784	607,304	528,770	6,909,550

City of South Bend
Revenue by Type by Month

For the Year Ended December 31, 2022

Revenue Type	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total
Charges for Services													
Utilities - Water													
Metered Sales/Residential	655,684	645,891	632,796	633,323	634,827	781,858	888,664	779,913	776,474	677,542	630,069	636,438	8,373,480
Metered Sales/Commercial	188,023	185,869	194,028	193,806	196,396	215,885	225,828	217,758	220,961	198,127	188,505	187,578	2,412,763
Metered Sales/Industrial	25,906	25,142	31,102	28,122	27,842	31,684	29,906	30,321	30,592	28,296	29,758	31,743	350,414
Metered Sales/Multi Family	103,007	102,043	101,128	100,521	97,293	110,599	119,932	106,103	112,490	103,405	94,670	100,248	1,251,439
Bulk Sales/Olive St	-	-	-	-	-	-	-	-	-	-	-	-	-
Metered Sales/Institution	11,203	11,968	10,909	10,412	10,760	10,830	12,279	11,159	11,829	11,057	9,857	10,310	132,574
Public Fire Protection	216,186	214,425	217,050	215,834	215,505	216,848	214,873	213,812	214,198	213,488	212,669	212,327	2,577,215
Private Fire Protection	37,837	37,666	37,801	37,676	37,808	37,830	37,517	37,693	37,928	38,031	38,013	38,039	453,841
Sales to Public Authorities	31,382	29,827	30,862	31,549	38,252	48,339	52,639	46,122	48,807	40,453	33,530	29,649	461,410
Irrigation Sales	710	152	849	3,453	150,198	244,276	377,392	339,223	322,643	203,979	2,646	1,058	1,646,580
Other Water/Misc Service	12,104	10,211	18,162	16,312	13,230	17,614	15,812	16,556	29,262	30,784	27,447	17,271	224,765
Backflow Prevention Insp.	16,800	12,500	13,825	14,675	17,825	19,750	13,700	19,425	14,400	13,850	11,125	10,400	178,275
Water Main Extension	-	-	-	-	-	-	-	-	-	-	-	-	-
Rents From Water Property	-	-	-	-	-	-	-	-	-	-	-	-	-
Revenue From Cut Off Fees	375	-	375	375	375	375	225	375	-	75	300	300	3,150
Penalties (Forfeit Disc.)	-	-	-	-	-	-	-	-	-	-	915	7,118	8,033
Water Leak Insurance	85,216	93,374	88,566	88,540	88,644	89,059	88,879	89,216	89,142	89,104	88,934	88,964	1,067,639
System Development Fee	3,856	436	3,001	4,031	4,283	4,711	3,352	13,854	209,395	3,262	1,718	8	251,905
Sub Total	1,388,288	1,369,506	1,380,455	1,378,629	1,533,239	1,829,657	2,080,997	1,921,531	2,118,121	1,651,453	1,370,156	1,371,452	19,393,483
Utilities - Sewage													
Metered Sales/Residential	1,747,223	1,720,245	1,722,884	1,729,106	1,727,829	1,775,503	1,779,743	1,759,675	1,754,434	1,759,332	1,705,074	1,745,328	20,926,376
Metered Sales/Commercial	626,435	668,879	659,390	662,636	662,423	660,433	673,855	756,674	725,841	672,530	623,774	640,255	8,033,124
Metered Sales/Industrial	526,602	724,506	444,049	524,943	449,322	427,068	489,586	425,377	466,800	473,857	456,779	512,148	5,921,038
Metered Sales/Multi Family	251,249	305,370	260,575	258,684	250,905	256,041	256,181	250,312	283,783	261,779	247,094	251,185	3,133,157
Metered Sales/Institution	27,331	28,021	27,276	26,441	26,877	27,165	29,783	28,057	29,768	28,408	25,912	26,390	331,430
Sales to Public Authority	80,407	77,689	79,879	79,335	86,792	102,521	110,929	98,958	109,498	96,179	81,815	79,928	1,083,930
Wholesale Meter/New Carlisle	-	-	-	-	-	-	-	-	-	-	-	-	-
Penalties (Forfeit Disc.)	-	-	-	-	-	-	-	-	-	-	5,432	44,836	50,268
Dumping Fees	788	928	1,645	1,960	-	6,055	4,550	5,460	8,978	8,234	8,461	3,973	51,030
Laboratory Service Fees	-	-	-	-	-	-	-	1,030	-	390	1,200	3,900	6,520
Discharge Permit Fees	500	1,250	2,500	-	-	3,500	5,000	750	1,250	-	2,000	-	16,750
System Development Fee	8,296	1,083	17,899	7,683	9,294	11,355	2,080	31,335	5,687	7,862	3,111	1,050	106,734
Sewer Repair Insurance	47,219	51,667	49,076	49,112	49,214	49,464	49,376	49,543	49,582	49,414	49,329	49,358	592,353
Sewer Repair Deductible	8,086	9,218	8,434	10,614	9,548	10,154	8,109	8,388	8,793	9,372	10,217	8,203	109,135
Misc Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-
UAP Assistance Fee	94,855	95,027	94,545	94,502	94,445	94,627	94,670	94,883	95,967	94,928	94,653	(162,964)	880,138
UAP Credit (Contra)	(35,000)	(35,950)	(37,322)	(38,572)	(41,341)	(46,324)	(48,605)	(50,334)	(52,305)	(54,985)	(28,904)	(71,564)	(541,205)
RINS Credits	-	-	-	-	-	-	-	-	-	-	-	-	-
Disconnect Program Fee	-	-	-	-	-	-	-	-	-	-	-	-	-
Sub Total	3,383,990	3,647,933	3,330,829	3,406,446	3,325,309	3,377,561	3,455,257	3,460,107	3,488,074	3,407,298	3,285,947	3,132,025	40,700,778
Utilities - Other													
Storm Water Fees	80,646	89,900	86,029	86,307	86,377	86,871	86,656	86,913	86,962	86,885	86,694	86,691	1,036,932
Clean Air/ReLeaf (Leaf Pickup)	36,205	40,005	37,726	37,730	37,785	37,975	37,901	38,018	38,029	37,996	37,902	37,939	455,212
Sub Total	116,851	129,904	123,755	124,038	124,162	124,847	124,557	124,930	124,992	124,881	124,597	124,630	1,492,145

City of South Bend
Revenue by Type by Month

For the Year Ended December 31, 2022

Revenue Type	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total
Charges for Services													
Organic Resources													
Yard Waste Drop-Off	28,266	1,215	4,626	12,613	6,400	7,950	6,188	7,371	6,868	6,628	9,951	12,964	111,040
Mulch/Compost Sales	160	288	4,220	11,504	14,746	11,017	6,896	5,129	2,735	1,133	304	316	58,447
Sub Total	28,426	1,504	8,846	24,117	21,146	18,966	13,084	12,500	9,603	7,761	10,255	13,280	169,487
Total Charges for Services	8,368,546	8,612,097	9,026,496	8,559,210	9,231,128	9,949,524	9,905,136	9,523,554	9,840,700	9,765,937	8,911,634	9,131,495	110,825,456
Fines, Forfeitures, & Fees													
General													
Ordinance Violation	-	-	-	-	-	-	-	-	-	-	-	-	-
Bad Checks Fines	-	-	24	-	-	-	-	48	48	-	-	-	120
Credit Reports	-	-	-	-	-	-	-	-	-	-	-	-	-
Court Fees	-	1,640	50	-	1,972	-	-	1,427	150	-	1,273	-	6,513
Plan Commission Application Fee	2,300	1,250	1,150	975	1,800	1,200	2,000	2,300	2,650	2,800	800	2,550	21,775
Zoning Appeals Application Fee	650	1,125	1,650	850	650	2,725	725	1,975	1,200	350	10,125	925	22,950
Zoning Admin Fees	1,400	1,200	1,400	1,100	1,500	1,400	1,000	1,700	1,800	1,800	1,850	850	17,000
Zoning Admin Fines	-	-	100	-	-	-	-	580	-	-	240	-	920
Tax Abatement Admin Fees	-	-	1,935	-	-	1,212	250	1,329	-	978	500	1,329	7,533
Test Filling Fees	450	900	600	900	600	500	500	400	400	200	150	200	5,800
Econ Dev-CDBG Loan Late Fees	-	-	-	-	-	-	-	-	-	-	-	-	-
Sub Total	4,800	6,115	6,909	3,825	6,522	7,037	4,475	9,759	6,248	6,128	14,938	5,854	82,611
Code Enforcement													
Vacant Bldg Registration	-	300	-	75	-	-	-	-	-	-	-	-	375
Landlord Registration Fee	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental Unit Safety Fees	750	250	750	850	-	-	7,500	12,250	4,750	8,950	5,800	3,198	45,048
Demolition & Boarding	358	771	301	1,452	300	551	1,665	25,370	314	633	29,319	-	61,031
Collections	698	-	5	598	-	-	878	-	-	524	5	1,827	4,536
Environmental Violations	2,952	9,265	5,315	8,016	2,391	6,567	5,456	8,936	4,011	9,794	1,114	981	64,798
Ordinance Violation	2,216	538	205	700	50	3,550	4,120	260	404	125	949	1,246	14,363
Animal Ordinance Violation	3,564	208	1,210	(2,867)	4,151	225	3,541	2,553	2,108	2,841	69,140	16,760	103,432
Forfeitures-Civil Penalties	-	1,000	-	-	-	-	1,000	57,504	-	-	-	53,034	112,538
Sub Total	10,539	12,330	7,785	8,823	6,892	10,893	24,159	106,872	11,587	22,868	106,326	77,046	406,121
Parking													
Street Parking Fines	2,270	1,770	4,495	4,020	4,250	5,050	3,404	4,906	5,075	5,680	8,347	2,850	52,116
Public Safety													
False Alarms Fine	16,638	8,585	5,123	5,074	2,800	6,784	6,143	9,854	5,610	7,827	8,568	9,743	92,749
Noise Ordinance	103	170	179	170	-	200	210	1,750	353	438	150	95	3,818
Curfew Violation	-	-	-	-	-	171	49	-	-	-	-	-	220
Impound Towing Fees	715	828	697	580	433	930	720	900	480	1,100	660	540	8,583
Sub Total	17,456	9,583	6,000	5,824	3,233	8,084	7,122	12,504	6,443	9,365	9,378	10,378	105,370
Total Fines, Forfeitures, & Fees	35,065	29,799	25,189	22,492	20,897	31,064	39,160	134,041	29,353	44,041	138,990	96,128	646,218

City of South Bend
Revenue by Type by Month

For the Year Ended December 31, 2022

Revenue Type	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total
Other Income													
Miscellaneous Revenue													
Miscellaneous Revenue	746	76,520	6,636	12,847	24,711	19,353	4,446	2,273	21,510	10,954	97,044	217,662	494,702
Sale of Scrap Metal	-	2,082	1,773	1,542	7,971	-	6,446	1,472	3,222	104	81	1,559	26,251
Bond Interest Rebate	-	-	-	18,406	-	-	-	-	39,772	-	-	-	58,178
Bosch Principal Income	-	-	-	-	-	-	-	-	-	-	-	-	-
Bosch Interest Income IDFA	-	-	-	-	-	-	-	-	-	-	-	-	-
Origination Fees	4,840	31,243	-	-	-	-	-	-	13,176	8,600	4,169	-	62,028
Loan Servicing Fees	7,000	-	975	-	10,597	10,704	-	-	2,468	8,420	1,331	4,706	46,200
Sub Total	12,586	109,844	9,383	32,794	43,278	30,057	10,892	3,745	80,148	28,078	102,626	223,928	687,358
Bank Account Interest	194,087	65,944	93,291	87,024	104,554	379,237	210,288	949,408	826,802	848,231	638,581	477,396	4,874,844
Rental of Property	5,416	14,663	10,932	1,947	12,685	16,611	13,078	700	11,432	15,361	400	(3,439)	99,785
Donations	584,444	183,567	92,351	808	68,476	519,435	2,410	690	2,038,845	3,175	10,856	18,504	3,523,560
3rd Party Revenue													
Cable TV Franchise Fees	-	163,168	-	-	166,031	-	29,348	163,410	-	-	28,484	156,639	707,080
Video Franchise Fees	-	32,549	-	-	30,792	-	-	-	-	-	-	-	63,341
Sub Total	-	195,718	-	-	196,823	-	29,348	163,410	-	-	28,484	156,639	770,421
Total Other Income	796,533	569,737	205,957	122,572	425,816	945,340	266,016	1,117,953	2,957,226	894,845	780,947	873,028	9,955,968
Reimbursements													
Miscellaneous Reimbursements	5,303	131,228	63,936	18,650	7,818	42,081	(51,914)	231	574	2,040	2,192	73,511	295,650
Insurance Claim	-	-	-	-	-	146	-	-	-	-	-	327	473
IT Services	5,377	5,377	5,377	5,377	5,377	5,377	5,377	5,377	5,377	5,377	792	9,454	64,017
Travel Reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-
Lamppost Program	-	-	-	-	-	200	2,850	5,950	-	-	-	-	9,000
Energy Rebates	-	-	-	83,452	-	-	-	-	-	-	-	-	83,452
Repair Reimbursement	-	75	75	150	-	5	75	150	75	75	-	5,317	5,997
Salary/Overtime Reimb	6,230	8,645	12,188	3,117	8,302	13,122	22,931	3,790	3,604	3,309	56,622	188,907	330,766
Diesel Tax Rebate	-	-	-	-	-	19,590	-	-	-	-	-	20,207	39,796
Pharmacy Rebates	133,067	198,064	20,416	70,512	13,650	30,910	126,371	32,217	32,984	114,642	42,989	33,590	849,413
Beck's Lake Reimbursement	-	-	-	-	-	28,418	-	-	-	-	-	705,834	734,251
EPA Professional Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Morris Advertising	-	-	600	300	-	1,000	-	-	-	-	-	-	1,900
Morris Advertising	-	-	4,916	-	-	-	-	-	-	-	-	-	4,916
Total Reimbursements	149,977	343,389	107,508	181,557	35,147	140,848	105,690	47,715	42,613	125,444	102,595	1,037,147	2,419,630
Other Sources													
Interfund Transfers & Fixed Cost Allocations													
Interfund Transfers In	8,902,932	2,862,538	4,535,535	3,654,964	3,067,814	3,080,626	8,657,573	2,897,218	3,342,110	2,991,267	31,390	5,153,896	49,177,864
PILOT	3,039,663	-	-	-	-	-	3,039,663	-	-	-	-	-	6,079,325
Administration Cost Allocation	752,500	752,500	752,500	752,500	752,500	752,500	752,500	752,500	752,500	752,500	-	1,505,000	9,030,000
IT Cost Allocation	801,684	801,684	801,684	801,684	801,684	801,684	801,684	801,684	801,684	801,684	-	1,603,367	9,620,204
Liability Insurance Allocation	280,417	280,417	280,417	280,417	280,417	280,417	280,417	280,417	280,417	280,417	-	560,833	3,365,000
Payroll Cost Allocation	216,811	216,811	216,811	216,811	216,811	196,138	203,592	203,592	203,592	203,592	-	407,183	2,501,744
Facilities Management Allocation	13,333	13,333	13,333	13,333	13,333	13,333	13,333	13,333	13,333	13,333	-	26,667	160,000
Utility Customer Service Mgmt Allocatic	109,977	109,977	109,977	109,977	109,977	109,977	109,977	109,977	109,977	109,977	-	219,954	1,319,726
Sub Total	14,117,317	5,037,260	6,710,258	5,829,686	5,242,536	5,234,674	13,858,738	5,058,721	5,503,613	5,152,770	31,390	9,476,901	81,253,862

City of South Bend
Revenue by Type by Month

For the Year Ended December 31, 2022

Revenue Type	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total
Other Sources													
Sale of Assets													
Sale of Capital Assets	-	-	-	-	-	-	-	-	145,406	-	-	-	145,406
Sale of Non-Capital Assets	-	-	23,500	-	-	-	-	-	87,184	-	-	-	110,684
Sale of Property	17,925	-	-	4,156	-	-	-	-	-	3,581	-	42,226	67,888
Other Damage Reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-
Vehicle Damage Reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-
Hydrant Damage Reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-
Sub Total	17,925	-	23,500	4,156	-	-	-	-	232,590	3,581	-	42,226	323,978
Issuance of Debt													
Capital Lease Proceeds	-	-	-	166,343	-	8,042,233	-	-	-	-	-	-	8,208,577
Bond Proceeds	-	-	12,110,000	-	-	-	-	-	-	-	-	-	12,110,000
Premium on Bonds	-	-	283,690	-	-	-	-	-	-	-	-	-	283,690
Sub Total	-	-	12,393,690	166,343	-	8,042,233	-	-	-	-	-	-	20,602,267
Refunds													
Refunds	240,646	287	1,188	10,760	6,203	12,103	18,305	48	2,180	1,737	815	450	294,724
Specific Stop Loss	234	3,927	-	-	-	-	-	23,820	(18,815)	5,742	3,686	163	18,758
Utility Receipts Tax Refund	-	-	-	10,160	-	-	-	-	-	-	-	-	10,160
Sub Total	240,880	4,213	1,188	20,920	6,203	12,103	18,305	23,868	(16,635)	7,480	4,501	614	323,642
Other													
Sale of Property Held for Resale	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund Loan - Principal Income	6,000	220,397	-	6,000	-	-	6,000	225,126	-	-	-	-	463,523
Interfund Loan - Interest Income	-	26,267	-	-	-	-	-	21,538	-	-	-	-	47,805
Other Loan - Principal Income	26,498	10,533	97,475	50,764	26,916	20,387	33,011	330,690	123	142,971	50,049	55,220	844,636
Other Loan - Interest Income	13,593	23,271	23,876	-	23,782	17,948	23,467	6,524	31,110	52,232	36,380	72,423	324,606
Sub Total	46,091	280,467	121,351	56,764	50,698	38,335	62,477	583,878	31,233	195,203	86,429	127,642	1,680,570
Total Other Sources	14,422,213	5,321,940	19,249,987	6,077,870	5,299,437	13,327,346	13,939,521	5,666,467	5,750,801	5,359,034	122,321	9,647,382	104,184,319
Revenue Total	29,076,752	18,989,788	34,825,209	19,409,280	21,316,752	113,907,997	29,145,488	20,859,038	28,585,141	20,045,767	14,121,156	65,355,599	415,637,967

City of South Bend
2022 Revenue by Type by Fund

Fund No.	Fund Name	Property Taxes	Local Income Taxes	Other Taxes	Grants / Intergov.	Licenses & Permits	Charges for Services	Fines, Forfeitures & Fees	Interfund Allocations	Debt Proceeds	Donations	Interest Earnings	Other Income	Interfund Transfers In	Total
City Controlled Funds															
101	General Fund	45,635,698	-	2,186,019	-	319,288	4,838,529	4,911	10,544,420	-	1,358,100	576,610	1,352,986	6,079,325	72,895,886
Special Revenue Funds															
102	Rainy Day	-	-	-	-	-	-	-	-	-	-	151,774	-	-	151,774
201	Parks & Recreation	10,742,492	-	427,491	-	348	3,503,012	24	-	1,290,000	640,929	37,004	336,986	119,221	17,097,508
202	Motor Vehicle Highway	-	-	3,134,543	-	2,175	112,415	-	187,963	817,500	-	52,037	44,405	5,550,000	9,901,038
209	Studebaker-Oliver Revitalizing Grants	-	-	-	-	-	-	-	-	-	-	9,389	-	-	9,389
210	Economic Development State Grants	-	-	-	126,822	-	-	-	-	-	-	51	-	-	126,873
211	Dept of Community Investment Operating	-	-	-	-	-	691,646	70,178	181,981	-	-	3,006	2,750	2,570,000	3,519,561
212	Dept of Community Investment Grants	-	-	-	2,419,448	-	-	-	-	-	-	-	71,243	-	2,490,691
216	Police State Seizures	-	-	23,345	-	-	-	-	-	-	-	2,551	-	-	25,897
217	Gift, Donation, Bequest	-	-	-	-	-	-	-	-	-	265,059	13,750	-	-	278,809
218	Police Curfew Violations	-	-	-	-	-	-	171	-	-	-	8	-	-	178
219	Unsafe Building	-	-	-	-	-	-	68,583	-	-	-	11,010	366	-	79,960
220	Law Enforcement Continuing Education	-	-	-	390,016	-	136,492	111,666	-	-	785	8,766	1,884	218,353	867,961
221	Rental Units Regulation	-	-	-	-	-	-	45,048	-	-	-	1,596	-	70,000	116,643
227	Loss Recovery	-	-	-	-	-	-	-	-	-	-	5,761	-	-	5,761
230	Code Enforcement Fund	-	-	-	-	28,750	53,545	292,490	-	500,000	-	1,439	52,972	2,930,968	3,860,165
249	Local Income Tax - Public Safety	-	9,168,579	-	-	-	-	-	-	-	-	30,151	-	-	9,198,730
251	Local Road & Street	-	-	2,003,475	145,348	-	-	-	-	-	-	34,259	10,510	-	2,193,593
257	LOIT Special Distribution	-	-	-	-	-	-	-	-	-	-	3,417	-	-	3,417
258	Human Rights Federal Grants	-	-	-	66,260	-	1,667	-	-	-	-	4,033	-	-	71,960
263	American Rescue Plan	-	-	-	29,455,024	-	-	-	-	-	-	707,757	-	-	30,162,781
264	COVID-19 Response	-	-	-	460,352	-	-	-	-	-	-	-	-	-	460,352
265	Local Road & Bridge Grant	-	-	-	1,350,100	-	-	-	-	-	-	23,684	-	1,000,000	2,373,784
266	MVH Restricted Fund	-	-	3,134,543	-	-	-	-	-	888,007	-	23,921	-	-	4,046,471
273	Morris PAC / Palais Royale Marketing	-	-	-	-	-	-	-	-	-	-	43	-	-	43
274	Morris PAC Self-Promotion	-	-	-	-	-	-	-	-	-	-	150	-	-	150
280	Police Block Grants	-	-	-	-	-	-	-	-	-	-	2	-	-	2
289	Haz-Mat	-	-	-	-	-	3,000	-	-	-	-	403	-	-	3,403
291	Indiana River Rescue	-	-	-	-	-	125,805	-	-	-	-	5,011	-	-	130,816
294	Regional Police Academy	-	-	-	-	-	-	-	-	-	-	83	-	-	83
295	COPS MORE Grant	-	-	-	-	-	-	-	-	-	-	30	-	-	30
299	Police Federal Drug Enforcement	-	-	98,333	-	-	-	-	-	-	-	1,002	-	19,000	118,335
404	Local Income Tax - Certified Shares	-	9,591,298	-	-	-	-	-	-	1,632,000	-	205,249	53,680	730,725	12,212,952
408	Local Income Tax - Economic Development	-	12,704,389	-	-	-	-	-	-	-	67,950	353,542	165,020	-	13,290,901
410	Urban Development Action Grant	-	-	-	-	-	-	-	-	-	-	4,046	385,577	-	389,623
655	Project ReLeaf	-	-	-	-	-	455,212	-	-	-	-	4,980	-	36,158	496,350
705	Police K-9 Unit	-	-	-	-	-	-	-	-	-	-	1	-	-	1
730	City Cemetery	-	-	-	-	-	-	-	-	-	-	420	-	-	420
731	Bowman Cemetery	-	-	-	-	-	-	-	-	-	-	6,613	-	-	6,613
754	Industrial Revolving Fund	-	-	-	4,749,980	-	-	-	-	-	-	50,529	782,715	-	5,583,224
Total Special Revenue Funds		10,742,492	31,464,266	8,821,730	39,163,350	31,273	5,082,794	588,159	369,944	5,127,507	974,723	1,757,468	1,908,109	13,244,425	119,276,241
Debt Service Funds															
312	2017 Parks Bond Debt Service	1,149,510	-	32,012	-	-	-	-	-	-	-	253	-	-	1,181,774
350	2018 Fire Station #9 Bond Debt Service	-	-	-	-	-	-	-	-	-	-	-	-	344,156	344,156
672	Century Center Energy Conservation Debt Svc	-	-	221,437	-	-	-	-	-	-	-	2,814	58,178	100,688	383,117
752	South Bend Redevelopment Authority	-	-	-	-	-	-	-	-	-	-	2,855	-	3,055,500	3,058,355
755	South Bend Building Corporation	-	-	-	-	-	-	-	-	-	-	1,249	-	2,736,000	2,737,249
756	2015 Smart Streets Bond Debt Service	-	-	-	-	-	-	-	-	-	-	91	-	1,715,000	1,715,091
757	2015 Parks Bond Debt Service	-	-	-	-	-	-	-	-	-	-	1,217	-	373,724	374,941

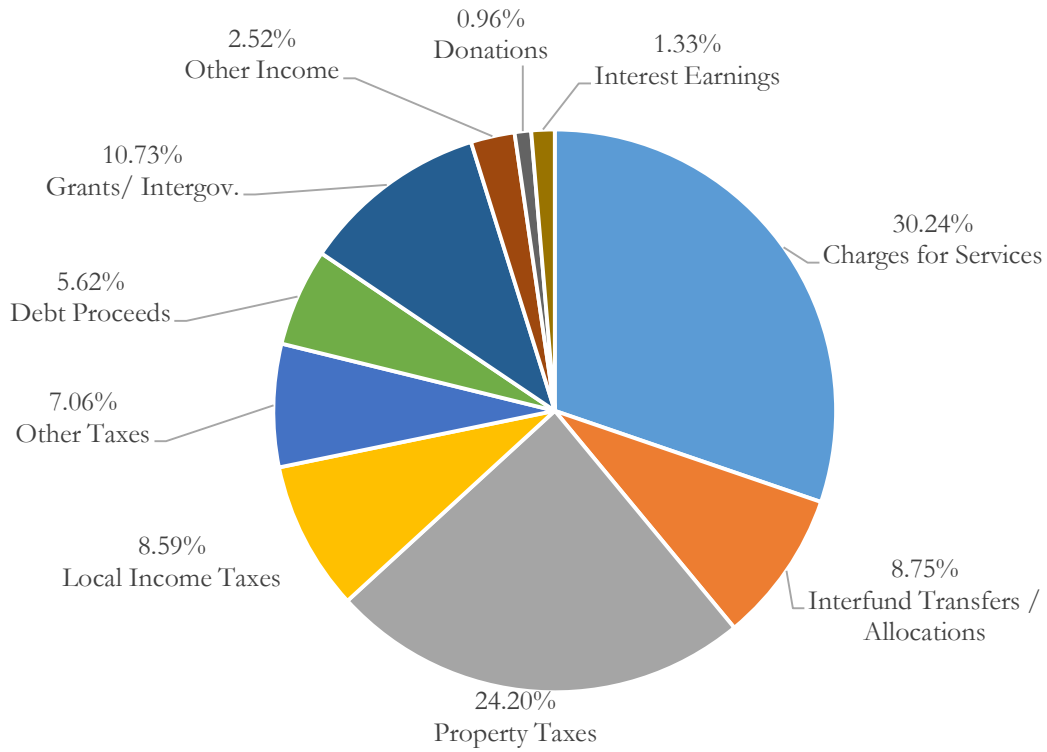
City of South Bend
2022 Revenue by Type by Fund

Fund No.	Fund Name	Property Taxes	Local Income Taxes	Other Taxes	Grants / Intergov.	Licenses & Permits	Charges for Services	Fines, Forfeitures & Fees	Interfund Allocations	Debt Proceeds	Donations	Interest Earnings	Other Income	Interfund Transfers In	Total
760	2017 Eddy Street Commons Bond Debt Service	-	-	-	-	-	-	-	-	-	-	188	-	1,926,375	1,926,563
	Total Debt Service Funds	1,149,510	-	253,449	-	-	-	-	-	-	-	8,666	58,178	10,251,443	11,721,246
	Capital Funds														
287	Fire Department Capital	-	-	-	-	-	1,972,044	47	-	1,355,000	-	25,176	35,574	-	3,387,841
401	Coveleski Stadium Capital	-	-	-	-	-	21,182	-	-	-	-	25	-	-	21,207
406	Cumulative Capital Development	492,015	-	19,615	-	-	-	-	-	-	-	2,505	-	-	514,135
407	Cumulative Capital Improvement	-	-	187,765	-	-	-	-	-	-	-	7,039	-	-	194,804
412	Major Moves Construction	-	-	-	32,517	-	-	-	-	-	-	26,999	493,328	-	552,844
413	Professional Sports Convention Development Area	-	-	2,082,741	-	-	-	-	-	-	-	14,387	-	-	2,097,128
416	Morris Performing Arts Center Capital	-	-	-	-	-	-	-	-	6,501,890	-	8,138	-	-	6,510,028
450	Palais Royale Historic Preservation	-	-	-	-	-	14,235	-	-	-	-	1,417	-	-	15,653
451	2018 Fire Station #9 Bond Capital	-	-	-	-	-	-	-	-	-	-	4,397	-	-	4,397
453	2018 Zoo Bond Capital	-	-	-	-	-	-	-	-	5,891,800	-	205	-	-	5,892,006
455	2021 Infrastructure Bond Capital	-	-	-	-	-	-	-	-	-	-	37,031	-	-	37,031
471	2017 Parks Bond Capital	-	-	-	-	-	-	-	-	-	-	45,200	-	-	45,200
750	Equipment/Vehicle Leasing	-	-	-	-	-	-	-	-	-	-	-	-	-	-
759	2017 Eddy Street Commons Bond Capital	-	-	-	-	-	-	-	-	-	-	25,565	-	-	25,565
	Total Capital Funds	492,015	-	2,290,121	32,517	-	2,007,461	47	-	13,748,690	-	198,085	528,902	-	19,297,837
	Enterprise Funds														
600	Consolidated Building Fund	-	-	-	-	1,886,287	-	5,860	-	-	-	28,301	2,105	-	1,922,553
601	Parking Garages	-	-	-	-	-	778,176	47,241	-	-	-	11,309	3,404	-	840,130
602	Morris Performing Arts Center Operations	-	-	-	-	-	1,028,252	-	29,817	-	8,750	9,447	58,561	939,012	2,073,839
610	Solid Waste Operations	-	-	-	7,410	-	6,909,550	-	-	-	-	3,406	63,306	263,687	7,247,359
611	Solid Waste Capital	-	-	-	-	-	-	-	-	1,559,726	-	1,516	-	981,664	2,542,907
620	Water Works Operations	-	-	-	-	-	19,141,578	-	1,414,701	-	-	95,051	41,395	294,627	20,987,352
622	Water Works Capital	-	-	-	-	-	251,905	-	-	-	-	153,064	7,084	3,971,704	4,383,757
624	Water Works Customer Deposit	-	-	-	-	-	-	-	-	-	-	12,668	-	-	12,668
625	Water Works Sinking (Debt Service)	-	-	-	-	-	-	-	-	-	-	18,171	-	2,662,430	2,680,601
626	Water Works Bond Reserve	-	-	-	-	-	-	-	-	-	-	13,836	-	-	13,836
629	Water Works Operations & Maintenance Reserve	-	-	-	-	-	-	-	-	-	-	28,377	-	15,296	43,673
640	Sewer Repair Insurance	-	-	-	-	-	701,488	-	-	-	-	27,093	-	48,167	776,748
641	Sewage Works Operations	-	-	-	-	-	40,062,043	-	463,761	-	-	247,071	106,610	415,513	41,294,998
642	Sewage Works Capital	-	-	-	-	-	106,734	-	-	-	-	201,511	19,550	3,874,147	4,201,942
643	Sewage Works Operations & Maintenance Reserve	-	-	-	-	-	-	-	-	-	-	53,797	-	-	53,797
649	Sewage Sinking (Debt Service)	-	-	-	-	-	-	-	-	-	-	47,494	-	11,107,089	11,154,583
653	Sewage Debt Service Reserve	-	-	-	-	-	-	-	-	-	-	36,341	-	-	36,341
654	Sewage Works Customer Deposit	-	-	-	-	-	-	-	-	-	-	10,905	-	-	10,905
667	Storm Sewer Fund	-	-	-	-	-	1,036,932	-	-	-	-	22,740	12,000	73,642	1,145,315
670	Century Center Operations	-	-	1,675,000	-	-	3,186,633	-	28,827	-	-	677	125,315	-	5,016,452
671	Century Center Capital	-	-	-	-	-	-	-	-	-	-	5,748	-	-	5,748
	Total Enterprise Funds	-	-	1,675,000	7,410	1,886,287	73,203,292	53,101	1,937,106	1,559,726	8,750	1,028,523	439,330	24,646,979	106,445,502
	Internal Service Funds														
222	Central Services	-	-	-	-	3,281	9,160,143	-	160,000	-	-	7,009	115,532	-	9,445,964
224	Central Services Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-
226	Liability Insurance	-	-	-	-	-	-	-	3,365,000	-	-	79,266	741,339	-	4,185,605
278	Police Take Home Vehicle	-	-	-	-	-	44,220	-	-	-	-	10,132	-	-	54,352
279	IT / Innovation / 311 Call Center	-	-	-	-	-	-	-	9,620,204	166,343	181,987	53,386	131,610	-	10,153,530
711	Self-Funded Employee Benefits	-	-	-	-	-	16,151,649	-	-	-	-	153,013	868,171	-	17,172,834

**City of South Bend
2022 Revenue by Type by Fund**

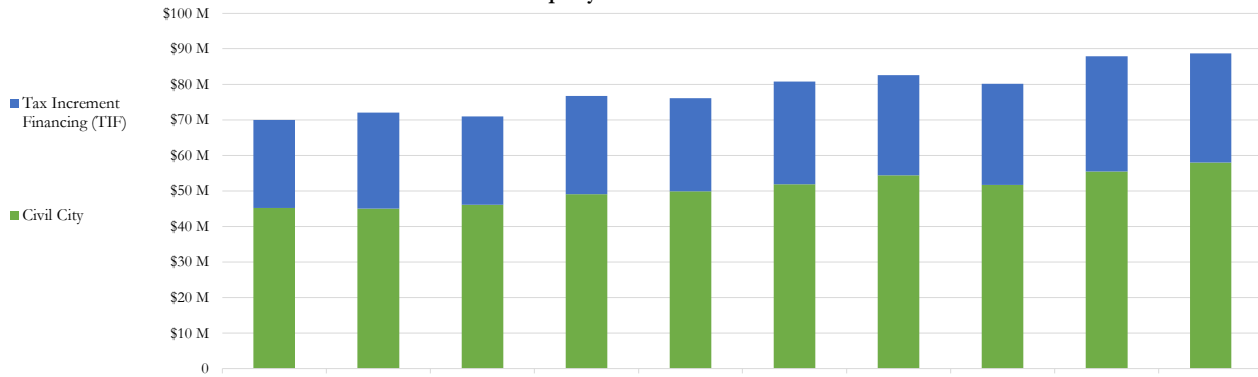
Fund No.	Fund Name	Property Taxes	Local Income Taxes	Other Taxes	Grants / Intergov.	Licenses & Permits	Charges for Services	Fines, Forfeitures & Fees	Interfund Allocations	Debt Proceeds	Donations	Interest Earnings	Other Income	Interfund Transfers In	Total
713	Unemployment Compensation	-	-	-	-	-	77,230	-	-	-	-	899	-	-	78,129
714	Parental Leave Fund	-	-	-	-	-	260,138	-	-	-	-	4,817	-	-	264,956
	Total Internal Service Funds	-	-	-	-	3,281	25,693,380	-	13,145,204	166,343	181,987	308,521	1,856,651	-	41,355,368
	Fiduciary Funds														
701	Fire Pension	-	-	4,061,778	-	-	-	-	-	-	-	6,207	5,728	-	4,073,713
702	Police Pension	-	-	6,010,721	-	-	-	-	-	-	-	9,558	1,527	-	6,021,806
	Total Fiduciary Funds	-	-	10,072,499	-	-	-	-	-	-	-	15,765	7,255	-	10,095,519
	Total City Funds	58,019,715	31,464,266	25,298,818	39,203,277	2,240,128	110,825,456	646,218	25,996,674	20,602,267	2,523,560	3,893,638	6,151,410	54,222,172	381,087,599
	Redevelopment Commission Controlled Funds														
	Tax Increment Financing Funds														
324	TIF - River West Development Area	16,811,078	-	200,000	123,848	-	-	-	-	-	-	431,088	167,125	16	17,733,155
422	TIF - West Washington	308,363	-	-	-	-	-	-	-	-	-	18,135	-	-	326,498
429	TIF - River East Development Area (NE Dev)	4,209,328	-	-	-	-	-	-	-	-	-	146,645	16,850	-	4,372,823
430	TIF - Southside Development Area #1	2,745,678	-	-	-	-	-	-	-	-	-	200,851	-	-	2,946,528
435	TIF - Douglas Road	308,581	-	-	-	-	-	-	-	-	-	3,018	-	-	311,600
436	TIF - River East Residential Area (NE Res)	6,268,217	-	-	-	-	-	-	-	-	-	56,636	-	-	6,324,854
	Total Tax Increment Financing Funds	30,651,245	-	200,000	123,848	-	-	-	-	-	-	856,373	183,975	16	32,015,457
	Redevelopment Funds														
433	Redevelopment General	-	556	374,523	-	-	-	-	-	-	1,000,000	44,323	-	-	1,419,402
439	Certified Technology Park	-	-	-	-	-	-	-	-	-	-	155	-	-	155
452	2018 TIF Park Bond Capital	-	-	-	-	-	-	-	-	-	-	33,275	-	-	33,275
454	Airport Urban Enterprise Zone	-	-	-	-	-	-	-	-	-	-	5,709	-	-	5,709
	Total Redevelopment Funds	-	556	374,523	-	-	-	-	-	-	1,000,000	83,463	-	-	1,458,541
	Debt Service Funds														
315	Airport 2003 Debt Reserve	-	-	-	-	-	-	-	-	-	-	10,084	-	-	10,084
328	SBCDA 2003 Debt Reserve	-	-	-	-	-	-	-	-	-	-	16,859	-	-	16,859
351	2018 TIF Park Bond Debt Service	-	-	-	-	-	-	-	-	-	-	14,409	-	-	14,409
352	2019 South Shore Double Tracking Debt Service	-	-	-	-	-	-	-	-	-	-	3	-	1,035,000	1,035,003
353	2020 TIF Library Bond Debt Service Reserve	-	-	-	-	-	-	-	-	-	-	16	-	-	16
	Total Debt Service Funds	-	-	-	-	-	-	-	-	-	-	41,371	-	1,035,000	1,076,371
	Total Redevelopment Commission Funds	30,651,245	556	574,523	123,848	-	-	-	-	-	1,000,000	981,206	183,975	1,035,016	34,550,368
	Grand Total	88,670,960	31,464,822	25,873,341	39,327,125	2,240,128	110,825,456	646,218	25,996,674	20,602,267	3,523,560	4,874,844	6,335,385	55,257,189	415,637,967

**City of South Bend
2022 Revenue Summary
Revenue by Type**



Revenue Type	2021 Actual Revenue	Percent of Total
Charges for Services	\$ 110,825,456	30.24%
Interfund Transfers / Allocations	32,075,999	8.75%
Property Taxes	88,670,960	24.20%
Local Income Taxes	31,464,822	8.59%
Other Taxes	25,873,341	7.06%
Debt Proceeds	20,602,267	5.62%
Grants/ Intergov.	39,327,125	10.73%
Other Income	9,221,731	2.52%
Donations	3,523,560	0.96%
Interest Earnings	4,874,844	1.33%
Total	\$ 366,460,104	100.00%

Property Tax Collections

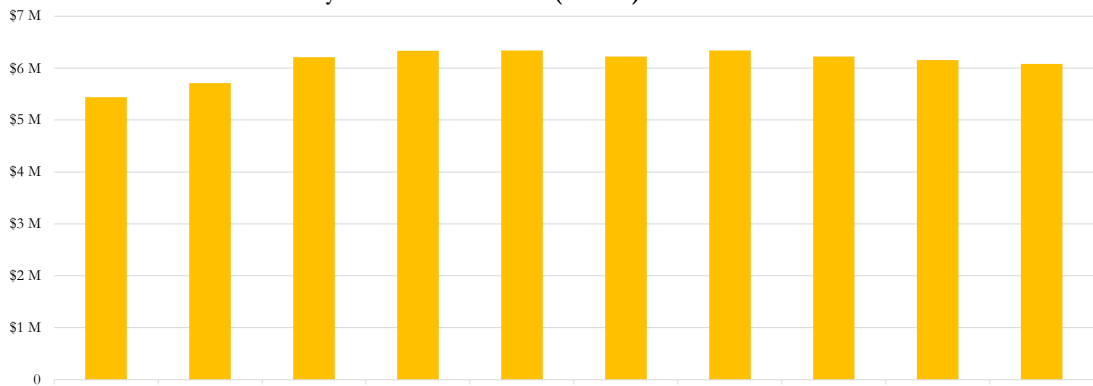


Fund Type	2012/pay 2013	2013/pay 2014	2014/pay 2015	2015/pay 2016	2016/pay 2017	2017/pay 2018	2018/pay 2019	2019/pay 2020	2020/pay 2021	2021/pay 2022
Civil City	45,189,966	45,002,931	46,171,932	49,067,532	49,858,701	51,877,631	54,376,009	51,748,694	55,516,953	58,019,715
Tax Increment Financing (TIF)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

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

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

Payment in Lieu of Taxes (PILOT)

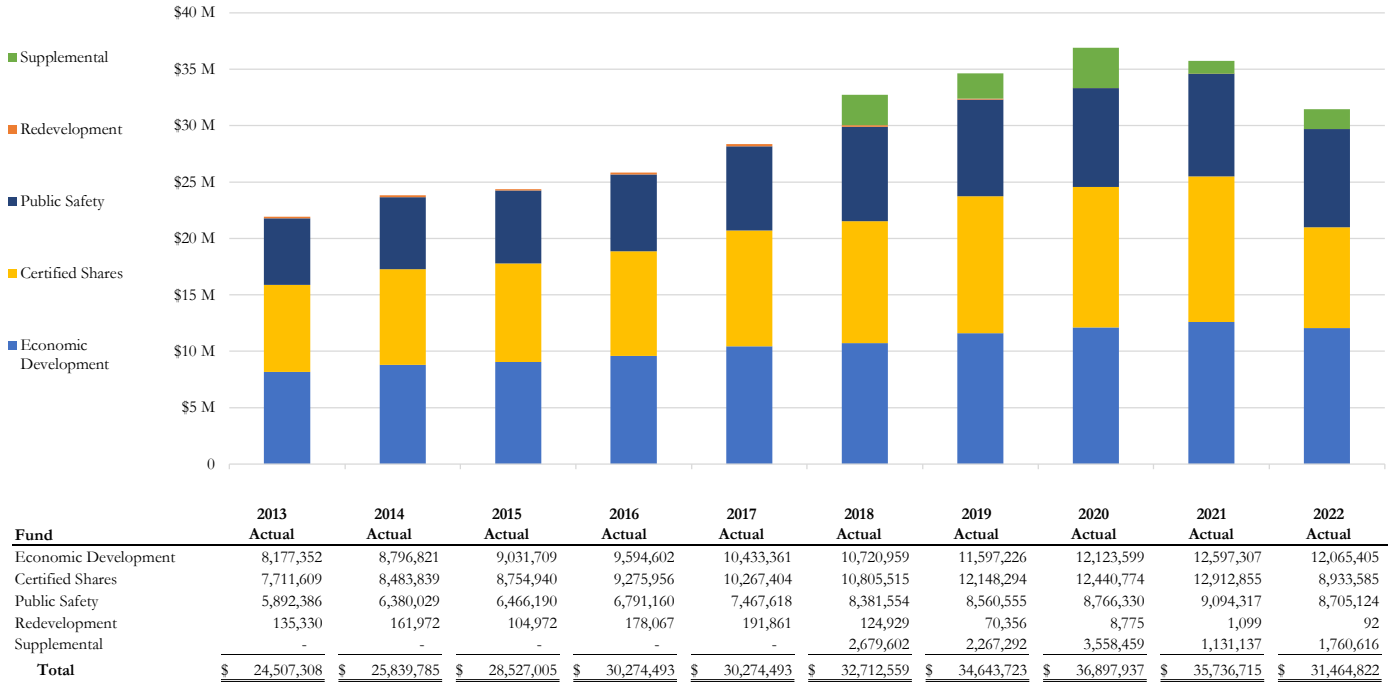


Fund	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual
General Fund	3,503,778	3,671,422	4,282,212	4,620,384	6,208,332	6,332,487	6,340,990	6,221,791	6,154,321	6,079,325
Parks & Recreation Fund	696,009	729,389	884,835	926,268	-	-	-	-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

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

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

Local Income Taxes



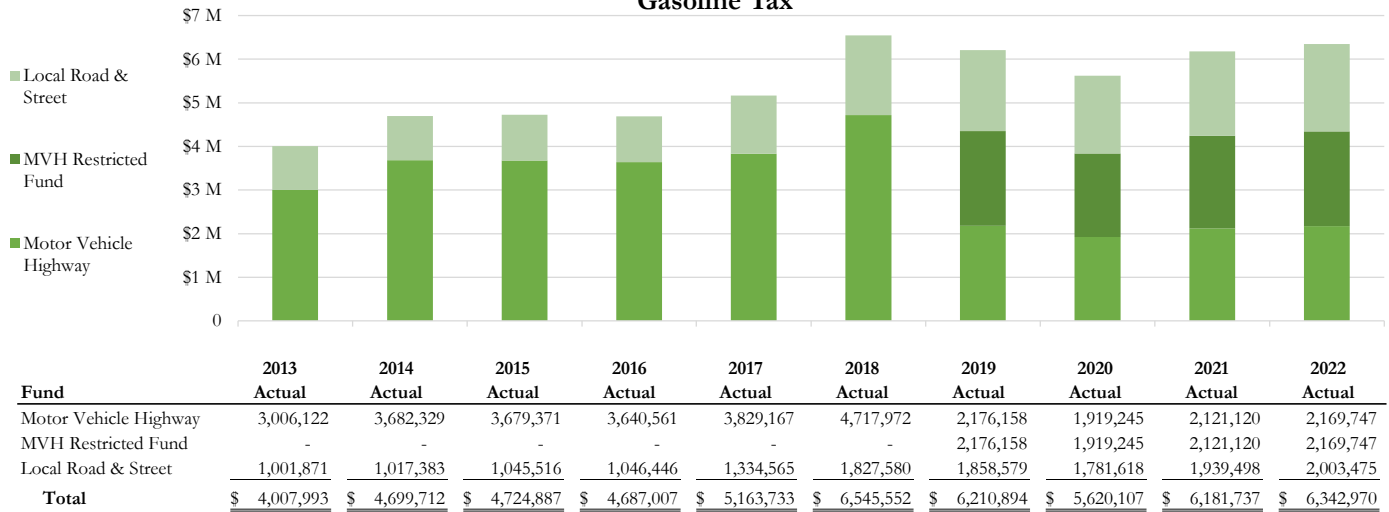
Local income taxes are based on employee wages earned in St. Joseph County multiplied by the tax rate and then allocated to the local governmental units in the county based on several factors including property tax levy amounts. St. Joseph County has adopted three local income taxes (LIT) that result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

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

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

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

Gasoline Tax

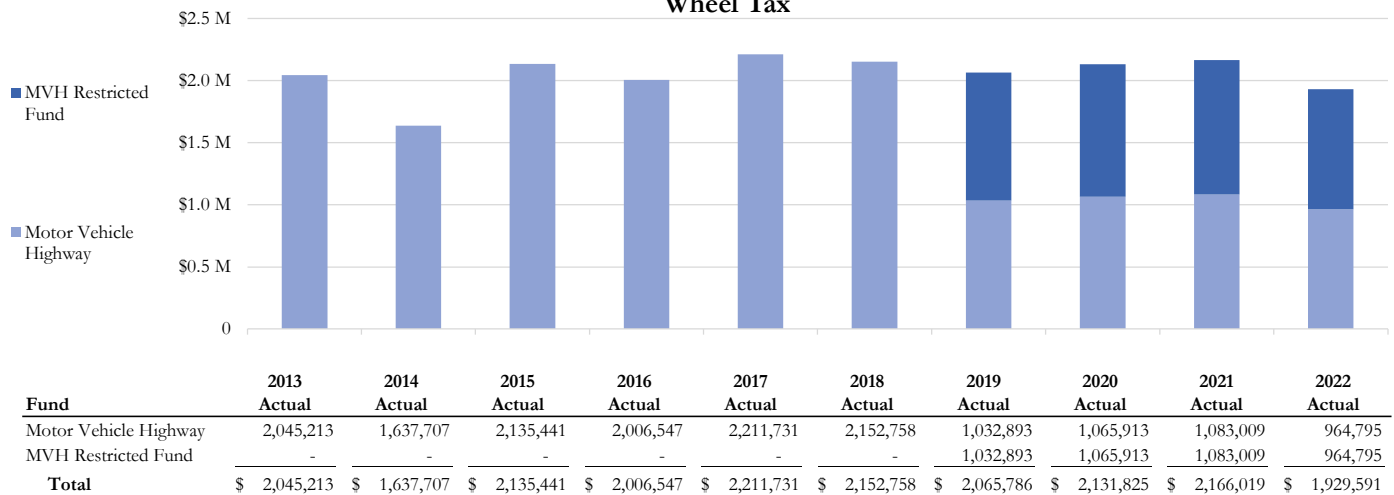


Distributions of gas tax revenue are made monthly by the Indiana Department of Revenue to the Local Road & Street Fund and the Motor Vehicle Highway (MVH) funds for use in construction and maintenance of streets and highways. Distributions are based on a complex formula developed by the State which takes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

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

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

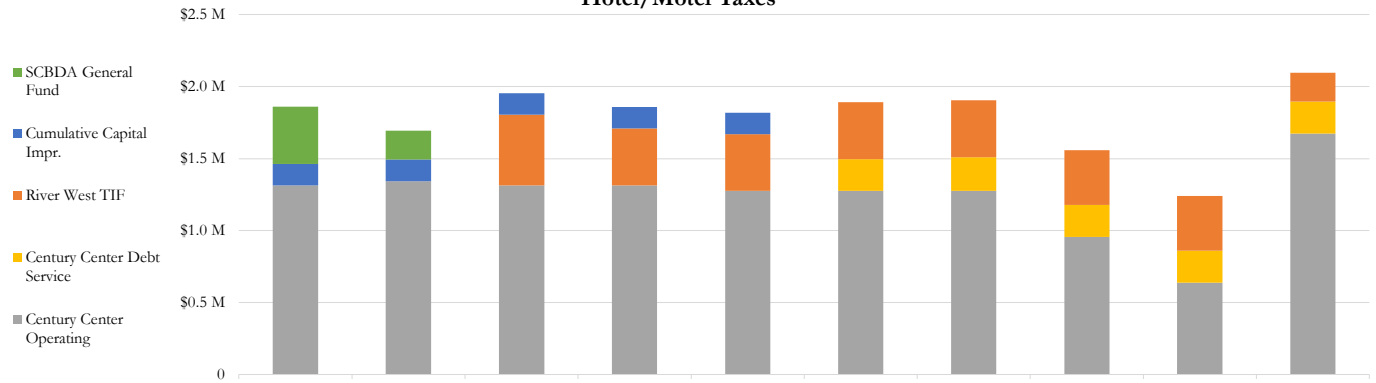
Wheel Tax



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

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

Hotel/Motel Taxes

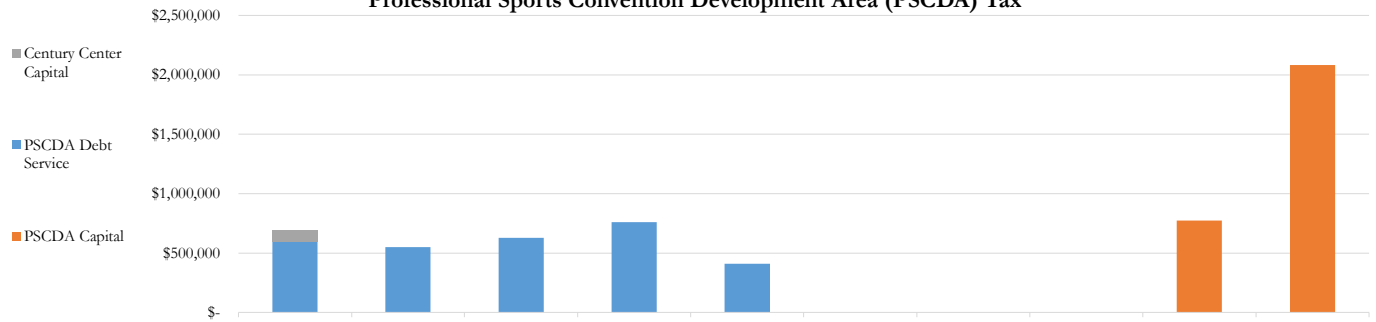


Fund	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual
SCBDA General Fund	398,500	200,000	-	-	-	-	-	-	-	-
Cumulative Capital Impr.	150,000	150,000	150,000	150,000	150,000	-	-	-	-	-
River West TIF	-	-	492,000	396,000	394,000	395,000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

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

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

Professional Sports Convention Development Area (PSCDA) Tax



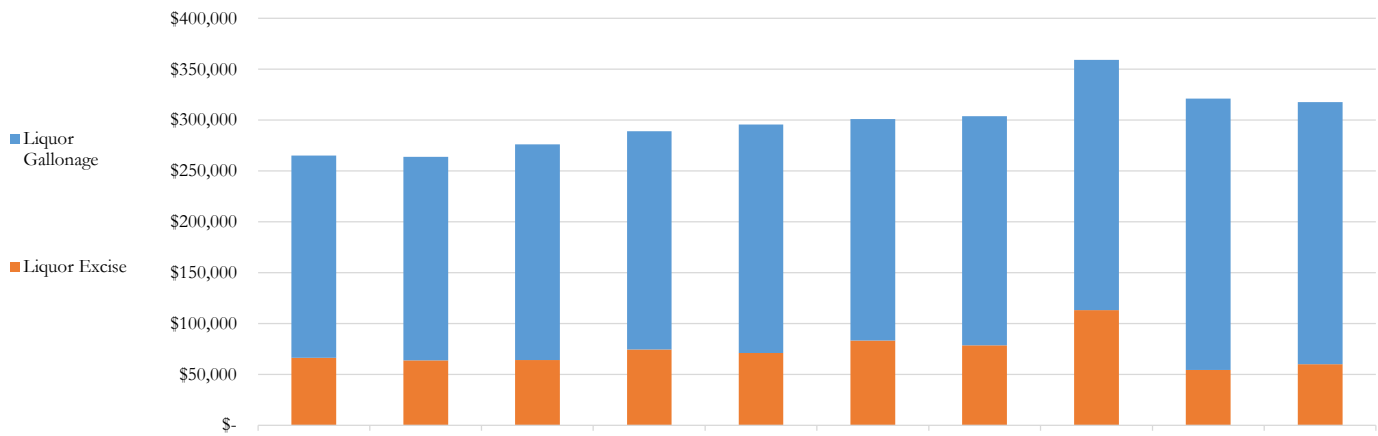
Fund	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual
PSCDA Capital	-	-	-	-	-	-	-	-	775,414	2,082,741
PSCDA Debt Service	597,111	551,252	628,261	760,390	409,659	-	-	-	-	-
Century Center Capital	100,000	-	-	-	-	-	-	-	-	-
Total	\$ 697,111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

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

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

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

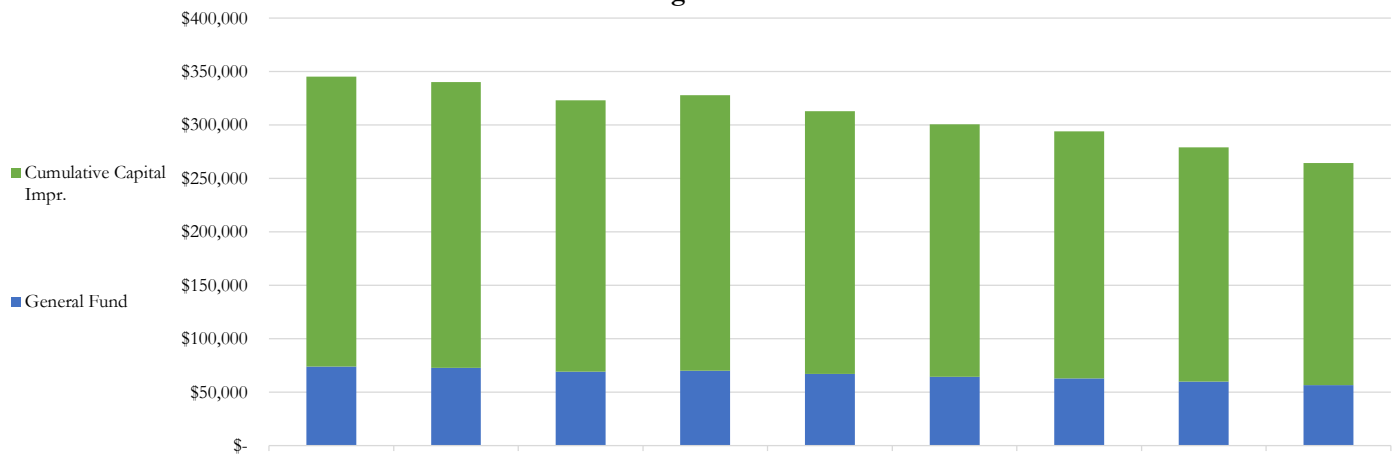
Liquor Excise and Gallonage Tax



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

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

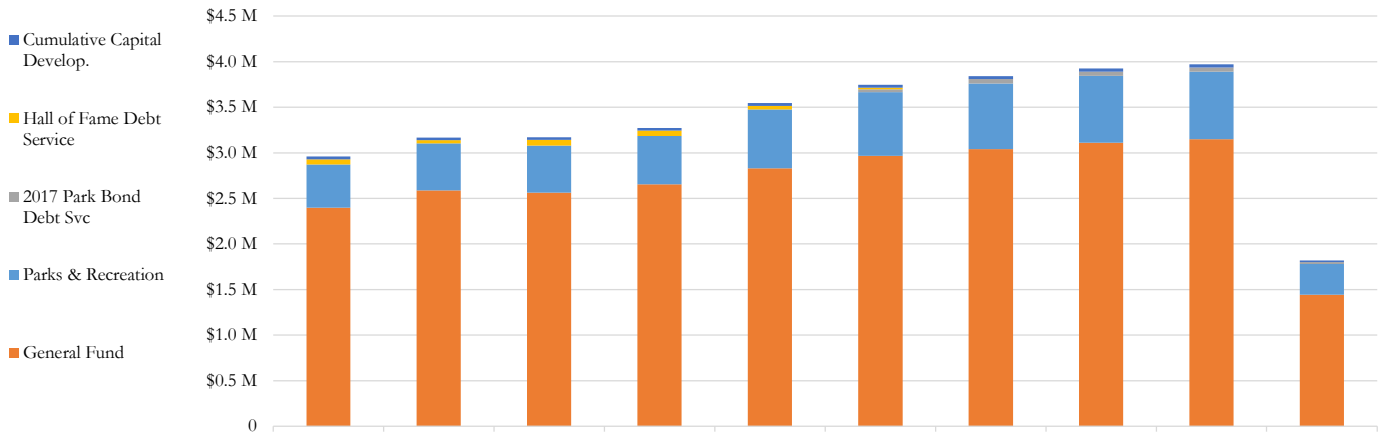
Cigarette Tax



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

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

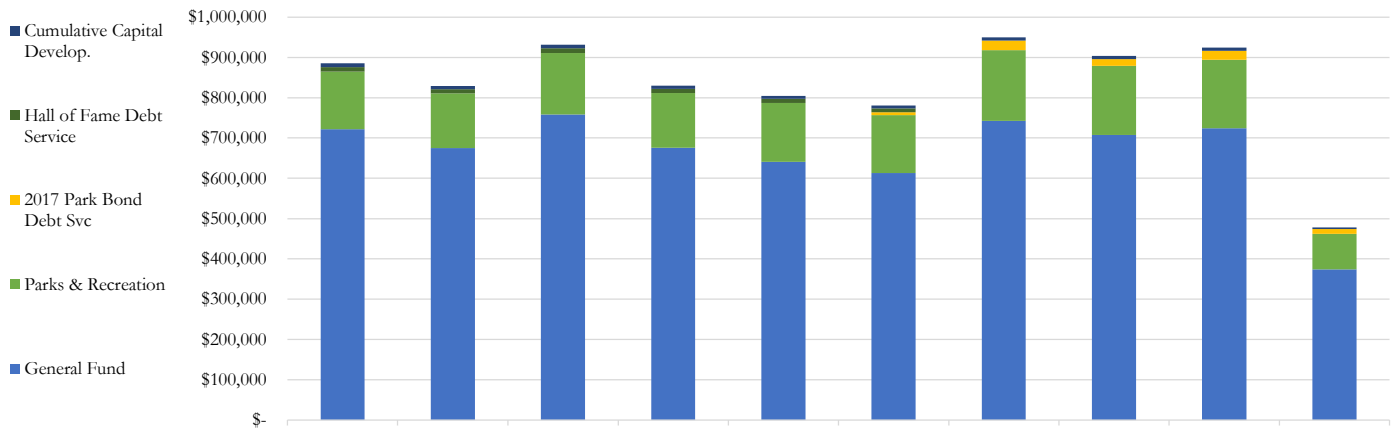
Vehicle/Aircraft Excise Tax



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

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

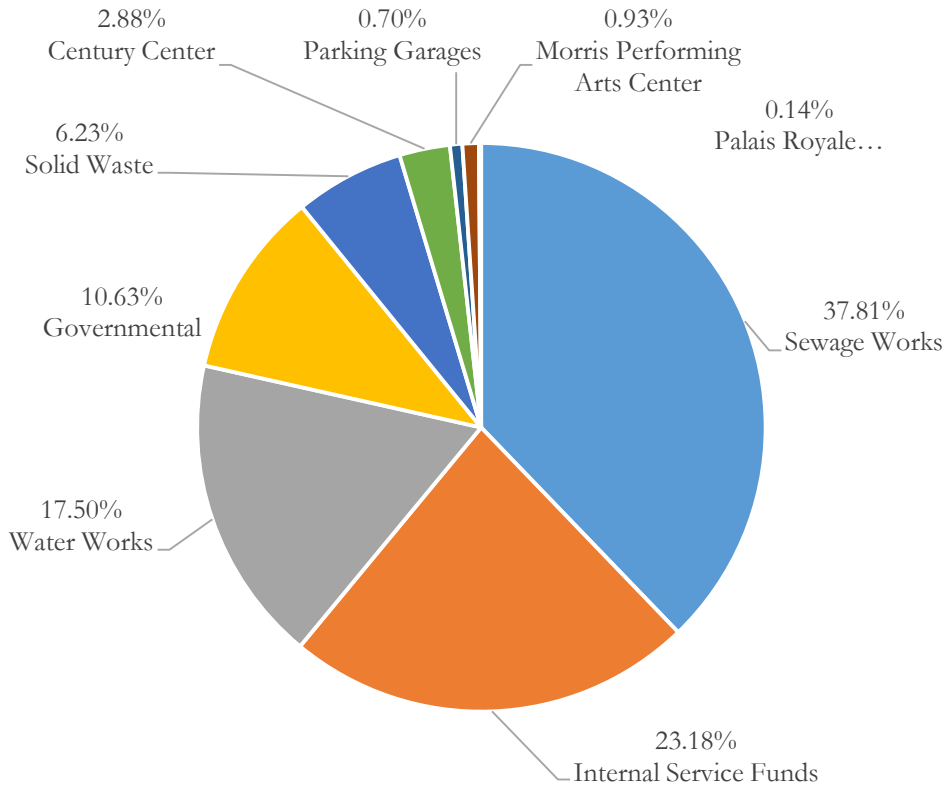
Commercial Vehicle Excise Tax



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

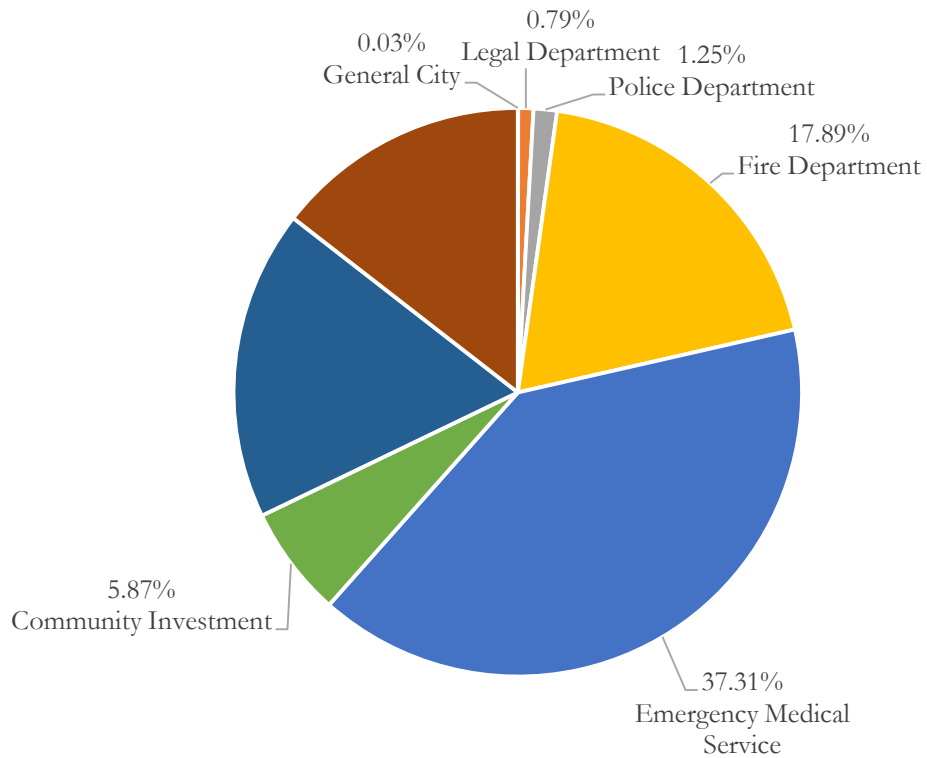
The Commercial Vehicle Excise tax is distributed in June and December by St. Joseph County and received into the General Fund #101, Parks & Recreation Fund #201, 2017 Parks Bond Debt Service Fund #312, and the Cumulative Capital Development Fund #406.

**City of South Bend
2022 Revenue Summary
Charges for Services**



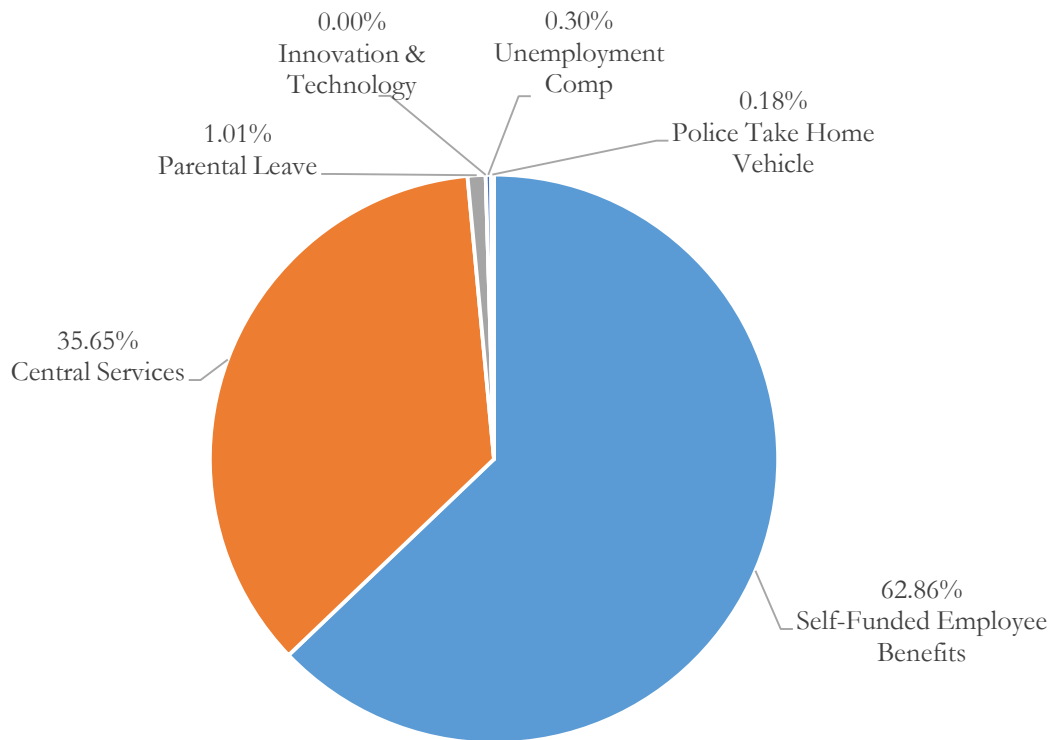
Revenue Type	2022 Actual Revenue	Percent of Total
Sewage Works	\$ 41,907,197	37.81%
Internal Service Funds	25,693,380	23.18%
Water Works	19,393,483	17.50%
Governmental	11,781,411	10.63%
Solid Waste	6,909,550	6.23%
Century Center	3,186,633	2.88%
Parking Garages	778,176	0.70%
Morris Performing Arts Center	1,028,252	0.93%
Palais Royale Ballroom	147,374	0.14%
Total	\$ 110,825,456	100.00%

City of South Bend
2022 Revenue Summary
Charges for Services - Governmental



Revenue Type	2022 Actual Revenue	Percent of Total
General City	3,104	0.03%
Legal Department	93,627	0.79%
Police Department	147,335	1.25%
Fire Department	2,107,300	17.89%
Emergency Medical Service	4,395,365	37.31%
Community Investment	691,646	5.87%
Golf Courses	1,935,091	16.42%
Parks & Recreation	1,589,104	13.49%
Animal Resource Center	-	0.00%
Diversity & Inclusion	-	0.00%
Human Rights	1,667	0.01%
Engineering	196,000	1.66%
Streets & Sewers	567,627	4.82%
Neighborhoods	53,545	0.45%
Total	\$ 11,781,411	100.00%

City of South Bend
2022 Revenue Summary
Charges for Services - Internal Service Funds



Revenue Type	2022 Actual Revenue	Percent of Total
Self-Funded Employee Benefits	\$ 16,151,649	62.86%
Central Services	9,160,143	35.65%
Parental Leave	260,138	1.01%
Innovation & Technology	-	0.00%
Unemployment Comp	77,230	0.30%
Police Take Home Vehicle	44,220	0.18%
Total	\$ 25,693,380	100.00%

City of South Bend, Indiana
 Licensing & Fee Revenue
 Historical Summary 2008-2022

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

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

City of South Bend, Indiana
 Licensing & Fee Revenue
 Historical Summary 2008-2022

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

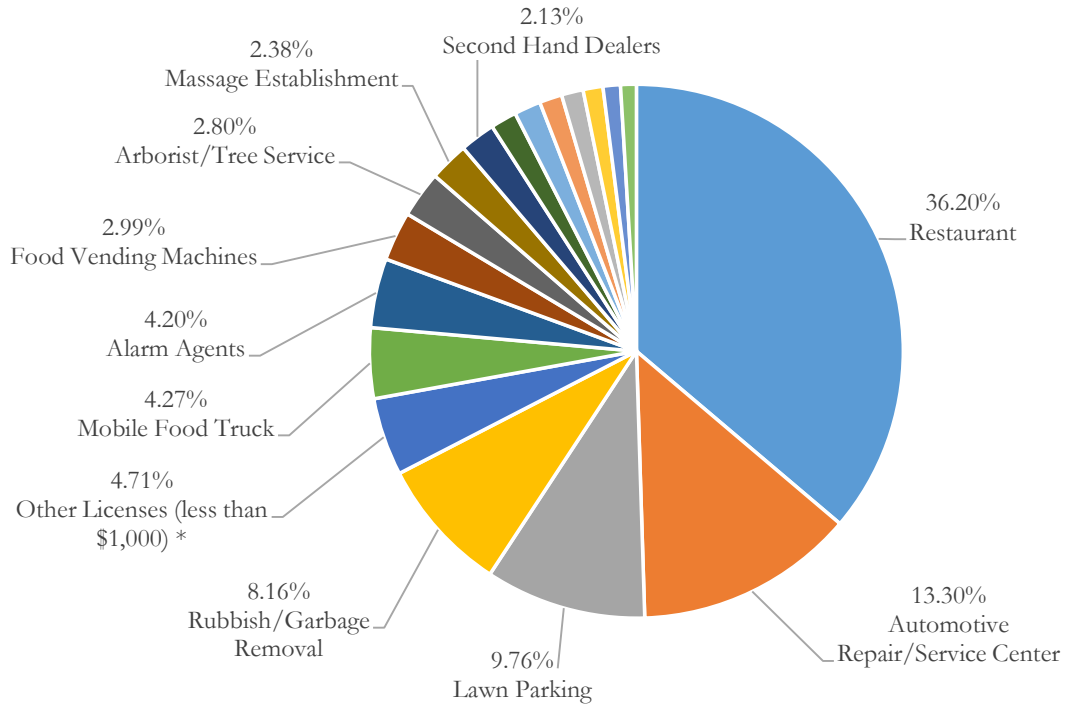
Note: Business license actual revenue includes application fee transactions and late charges if applicable.

City of South Bend, Indiana
 Licensing & Fee Revenue
 Historical Summary 2008-2022

License Type	Current License Fee	Estimate Revenue Per License	Estimated Cost Per License
Adult Business	\$500 per year	\$ 522	\$ 98
Alarm Agents	\$75 per year	\$ 82	\$ 38
Arborist/Tree Service	\$60 per year, \$3.50 vehicle	\$ 77	\$ 158
Automotive Repair/Service Center	\$200 per year	\$ 193	\$ 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	\$ 50	\$ 38
Food Vending Machines (per location)	\$40 per machine (4 businesses with machines in various locations)	\$ 845	\$ 38
Food Vending Vehicle (per vehicle)	\$65 per vehicle (2 companies with multiple vehicles)	\$ 109	\$ 38
Hotel & Motel (per establishment)	\$95 per year	\$ 95	\$ 232
Itinerant Restaurant	\$5 application fee, license cost recorded with restaurant fee revenue	\$ 80	\$ 38
Lawn Parking (10 or more cars) flat rate	\$50 per game (10% discount for season)	\$ 84	\$ 29
Lawn Parking (under 10 cars) per parking space	\$3 per space (10% discount for season)	\$ 221	\$ 29
Massage Establishment	\$200 per year	\$ 180	\$ 38
Massage Technician	\$75 per year	\$ 81	\$ 38
Mobile Food Truck	\$525/1 year, \$50/1 day, \$130/30 days, \$200/90 days	\$ 372	\$ 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	\$ 47	\$ 38
Performing Animal Exhibitions	\$85 per year	n/a	n/a
Pet Shop Business License	\$140 per year	\$ 150	\$ 3
Pool Halls	\$100 per year	\$ 105	n/a
Precious Metal Dealer	\$75 per year	\$ 80	\$ 278
Public Parking Facility (per facility)	\$80 per year	\$ 86	\$ 38
Restaurant	\$90/up to 150 guests, \$110/more than 150, \$5/not-for-profits (schools, churches, VFW), \$30 for live entertainment	\$ 87	\$ 1,063
Rubbish/Garbage Removal	\$60 per vehicle & \$10 inspection (10 companies with multiple vehicles)	\$ 1,319	\$ 38
Scrap Metal/Junk Dealers	\$250 per year	\$ 259	\$ 38
Second Hand Dealers (per year)	\$115 per year, additional \$40.00 for outdoor display	\$ 120	\$ 488
Self Service Laundry	\$3 per machine, \$45 per establishment	\$ 136	\$ 53
Tattoo & Piercing Artists	\$125 initial, \$75 renew	\$ 88	\$ 38
Tattoo & Piercing Establishments	\$250 initial, \$150 renew	\$ 174	\$ 38
Taxicab - Companies	\$100 per company	\$ 100	\$ 38
Taxicab - Drivers	\$21 per driver	\$ 21	\$ 200
Taxicab - Vehicles	1st inspection \$55 per vehicle, re-inspection for vehicles failing 1st inspection \$25 per vehicle	\$ 55	\$ 190
Transient Merchant	\$135 single location, \$50 Christmas trees/wreaths	\$ 119	\$ 68
Vehicle Removal Service	\$125 per year	\$ 130	\$ 38
Total			

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

**City of South Bend
2022 Revenue Summary
Business Licensing Revenue**



License Type	2022 Actual Revenue	Percent of Total
Restaurant	\$ 40,947	36.20%
Automotive Repair/Service Center	15,045	13.30%
Lawn Parking	11,039	9.76%
Rubbish/Garbage Removal	9,232	8.16%
Other Licenses (less than \$1,000) *	5,329	4.71%
Mobile Food Truck	4,833	4.27%
Alarm Agents	4,753	4.20%
Food Vending Machines	3,380	2.99%
Arborist/Tree Service	3,171	2.80%
Massage Establishment	2,695	2.38%
Second Hand Dealers	2,405	2.13%
Scrap Metal/Junk Dealers	1,810	1.60%
Hotel & Motel	1,810	1.60%
Adult Business	1,565	1.38%
Taxicab	1,471	1.30%
Massage Technician	1,375	1.22%
Peddlers/Canvassers	1,175	1.04%
Self Service Laundry	1,085	3.22%
Total	\$ 113,120	100.00%

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

City of South Bend, Indiana
Adult Business License Summary
December 31, 2022

Name of Applicant	License Fees Collected	Date Issued	License Issued	License No.	Active	Suspension	Fines Collected
Little Denmark	\$ 505.00	2/22/2023	1	ADL2023-002	Yes	No	None
Peaches *	\$ -	n/a	0	n/a	No	No	None
Romantix Adult Emporium	\$ 505.00	In Review	Pending	ADL2023-001	Yes	No	None
Torch Lounge	\$ 505.00	In Review	Pending	ADL2023-003	Yes	No	Late Fee
Total	\$ 1,515.00		1				

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

All applications are reviewed and approved by:

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

South Bend Animal Resource Center
Licensing & Fees Revenue
Historical Summary 2008-2022

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

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

South Bend Animal Resource Center
 Licensing & Fees Revenue
 Historical Summary 2008-2022

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

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

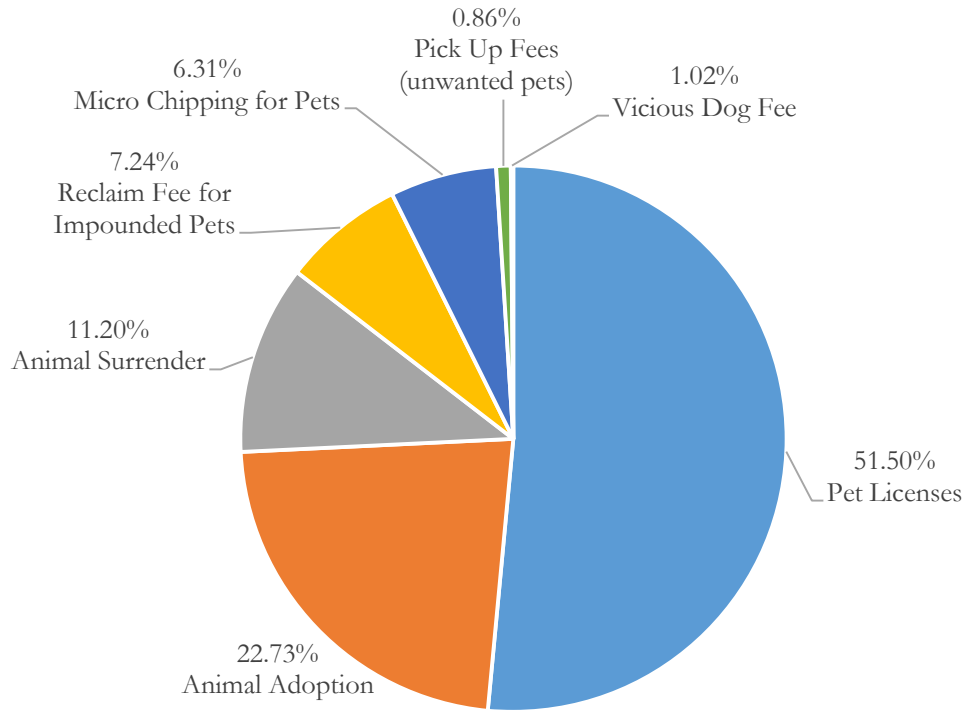
** Return to Owner Fees: 1st redemption \$15 / 2nd \$50 / 3rd \$75 / 4th and subsequent \$100

South Bend Animal Resource Center
 Licensing & Fees Revenue
 Historical Summary 2008-2022

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

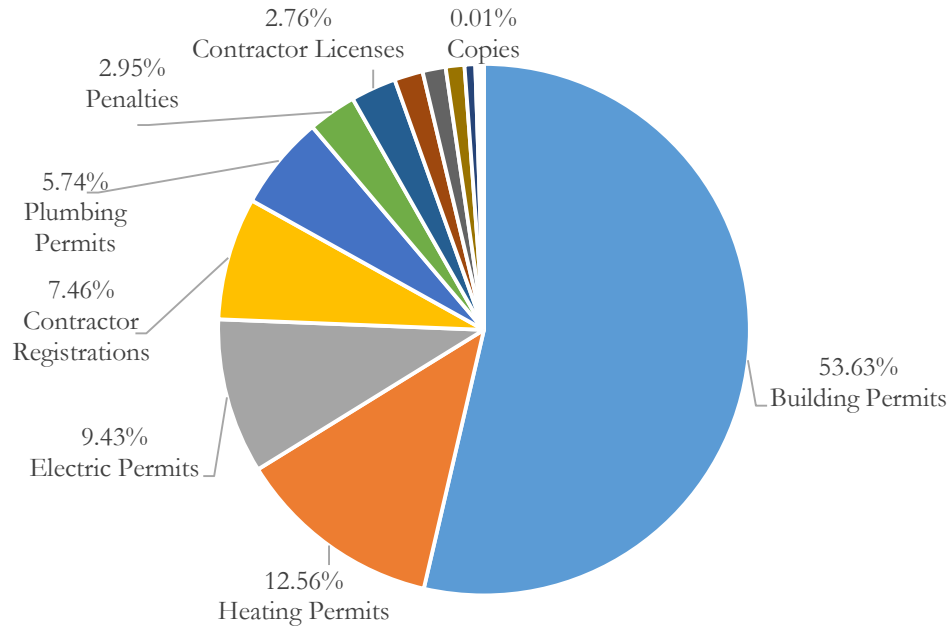
* Pet Licensing Fees: Residential Altered annual fee: 1 pet \$15 / 2-4 pets \$25 / 5-8 pets \$50 / 9-12 pets \$100 / 13-16 pets \$125 / 17-19 pets \$150, Residential Non-altered annual fee: 1 pet \$50 / up to 3 pets \$300
 ** Return to Owner Fees: 1st redemption \$15 / 2nd \$50 / 3rd \$75 / 4th and subsequent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

City of South Bend
2022 Revenue Summary
Animal Resource Center Licensing & Fees



Revenue Type	2022 Actual Revenue	Percent of Total
Pet Licenses	\$ 41,310	51.50%
Animal Adoption	18,231	22.73%
Animal Surrender	8,980	11.20%
Reclaim Fee for Impounded Pets	5,810	7.24%
Micro Chipping for Pets	5,059	6.31%
Pick Up Fees (unwanted pets)	693	0.86%
Vicious Dog Fee	125	1.02%
Total	\$ 80,207	100.00%

**City of South Bend
2022 Revenue Summary
Building Permits & Fees**



Revenue Type	# of Permits/Fees	2022 Actual Revenue	Percent of Total Revenue
Building Permits	4,519	\$ 1,014,245	53.63%
Heating Permits	2,810	237,491	12.56%
Electric Permits	1,987	178,270	9.43%
Contractor Registrations	1,129	141,125	7.46%
Plumbing Permits	1,562	108,563	5.74%
Penalties	278	55,784	2.95%
Contractor Licenses	418	52,250	2.76%
Registrations	267	33,000	1.75%
Fence Permits	506	26,530	1.40%
Demolition Permits	234	21,487	1.14%
Sign Permits	114	12,390	0.66%
Violation Fines	33	3,050	0.16%
Test Filing Fees	56	2,850	0.15%
Improvement Location Permits	28	1,400	0.07%
Zoning Documentation Fees	28	1,280	0.07%
NE Neighborhood Plan Review	7	1,120	0.06%
Copies	2	100	0.01%
Moving Permits	1	125	0.01%
Design Guidelines	0	-	0.00%
Filing Fees	0	-	0.00%
Fire Dept. Administration Fees	130	-	0.00%
Total	14,109	\$ 1,891,061	100.00%

City of South Bend
Code Enforcement Violations

For the Year Ended December 31, 2022

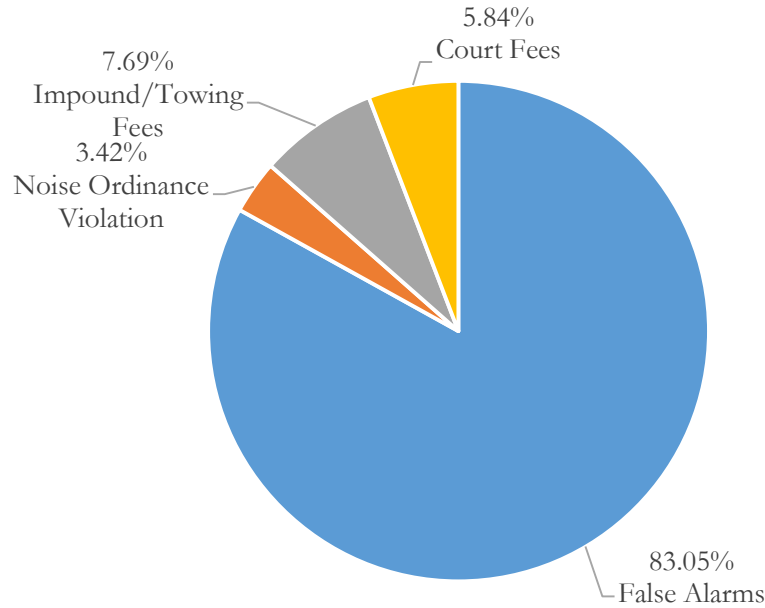
Month	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total
Violation Revenue by Type													
Litter													
Illegal Dumping	5,525	7,175	8,111	4,011	4,750	11,125	13,705	3,410	5,410	6,334	2,453	8,225	80,234
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Civil Penalty	-	-	-	-	-	-	-	-	-	-	-	-	-
Litter Fine	750	550	950	800	650	1,898	200	1,300	400	900	400	900	9,698
Sub Total	\$ 6,275	\$ 7,725	\$ 9,061	\$ 4,811	\$ 5,400	\$ 13,023	\$ 13,905	\$ 4,710	\$ 5,810	\$ 7,234	\$ 2,853	\$ 9,125	\$ 89,932
Sub-standard Housing													
Civil Penalty	300	1,000	-	-	-	29,930	1,000	-	-	-	-	-	32,230
Demolition	-	1,069	2,806	4,244	1,757	3,595	3,960	1,757	1,838	1,300	919	-	23,245
Failure to Complete Repairs	-	-	-	-	-	-	-	-	-	50	150	100	300
Sub Total	\$ 300	\$ 2,069	\$ 2,806	\$ 4,244	\$ 1,757	\$ 33,525	\$ 4,960	\$ 1,757	\$ 1,838	\$ 1,350	\$ 1,069	\$ 100	\$ 55,775
Grass and Weeds													
Park Maint Charges	170	170	170	1,019	509	509	509	509	-	-	-	-	3,565
Grass Citation/Fines	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Sub Total	\$ 170	\$ 170	\$ 170	\$ 1,019	\$ 509	\$ 509	\$ 509	\$ 509	\$ 509	\$ -	\$ -	\$ -	\$ 3,565
Vegetation													
Illegal Dumping	530	293	508	720	535	2,153	495	-	-	2,498	2,558	-	10,290
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Sub Total	\$ 530	\$ 293	\$ 508	\$ 720	\$ 535	\$ 2,153	\$ 495	\$ -	\$ -	\$ 2,498	\$ 2,558	\$ -	\$ 10,290
Continuous Enforcement													
Grass Citation/Fines	1,769	1,009	2,858	2,858	1,438	4,856	11,535	8,177	3,296	3,856	1,488	6,813	49,953
Park Maint Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Sub Total	\$ 1,769	\$ 1,009	\$ 2,858	\$ 2,858	\$ 1,438	\$ 4,856	\$ 11,535	\$ 8,177	\$ 3,296	\$ 3,856	\$ 1,488	\$ 6,813	\$ 49,953
Snow Ticket													
Snow Ticket	\$ -	\$ 90	\$ 660	\$ 30	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30	\$ -	\$ 60	\$ 870
Secure Property													
Boarding	\$ 358	\$ 771	\$ 301	\$ 452	\$ 300	\$ 551	\$ 265	\$ 370	\$ 314	\$ 633	\$ 378	\$ 608	\$ 5,300
Trash Can													
Trash Can Ticket	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Violation Revenue Collected	\$ 9,402	\$ 12,127	\$ 16,364	\$ 14,134	\$ 9,939	\$ 54,617	\$ 31,669	\$ 15,523	\$ 11,258	\$ 15,601	\$ 8,346	\$ 16,706	\$ 215,685

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

2021 Summary *	Percent	Amount
Total Violations Invoiced		\$ 1,626,824
Total Collected	9.9%	161,397
Total Outstanding	90.1%	1,465,427

* 2022 figures represent 2021 actuals due to transition in neighborhood division in 2022.

**City of South Bend
2022 Revenue Summary
Public Safety Violations**

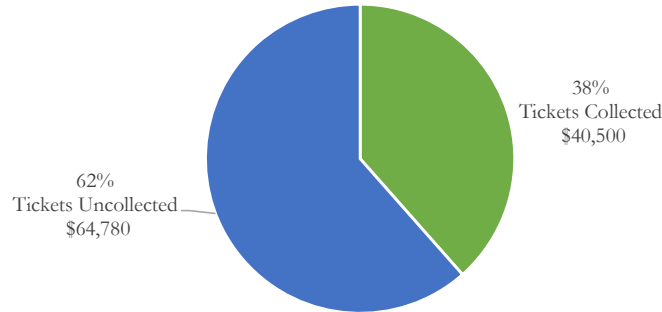


Revenue Type	2022 Actual Revenue	Percent of Total Revenue
False Alarms	\$ 92,702	83.05%
Noise Ordinance Violation	3,818	3.42%
Impound/Towing Fees	8,583	7.69%
Court Fees	6,513	5.84%
Total	\$ 111,616	100.00%

Summary of Court Fines & Fees Received During 2022	# of Fines	Total Court Fees Revenue	Average per Fine
St Joseph Traffic and Misdemeanor Court	1,096		
Traffic Violations	334		
Superior Felony Court	267		
	1,697	\$ 6,263	\$ 3.69

Tickets Issued During 2022	# of Tickets
Movers (Traffic)	1,044
Warning	145
Parking	410
Noise Ordinance	12
Total	1,611

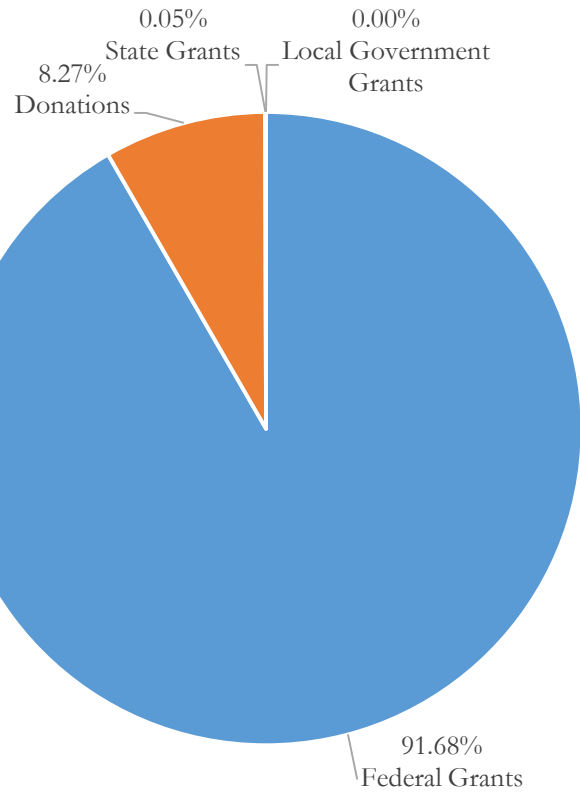
**City of South Bend
2022 Revenue Summary
Parking Violations**



	2022 # of Violations Issued	2022 Revenue	Percent of Revenue
Warnings without Revenue	2,367	\$ -	0%
Tickets Collected	1,421	\$ 40,500	38%
Tickets Uncollected	4,941	\$ 64,780	62%
Total	8,729	\$ 105,280	100%

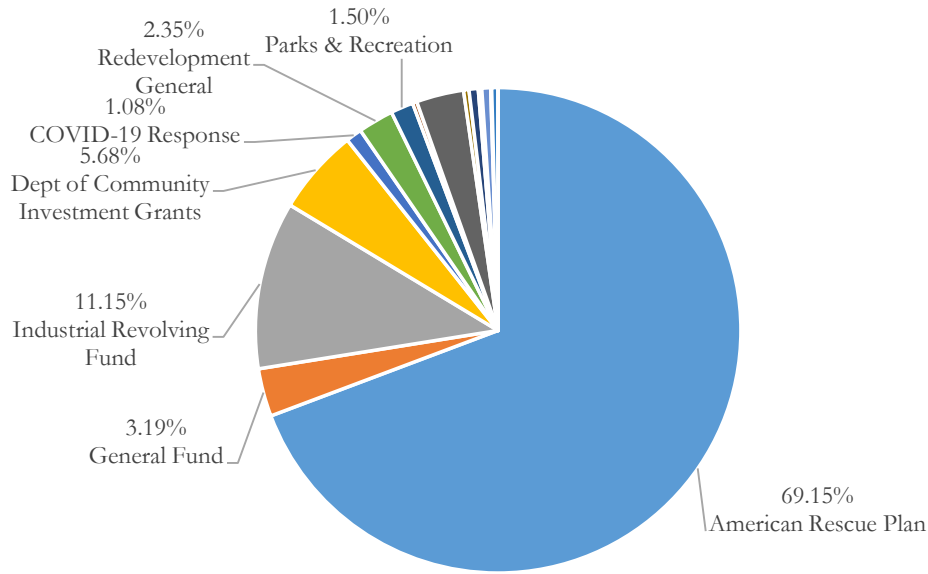
Fine Amount	Parking Violation Type	2022 # of Violations Issued	2022 # of Violations Collected	2022 Actual Revenue Collected	Percent of Total Revenue
n/a	Warning	2,367	-	\$ -	0.00%
\$10.00	20 feet from Crosswalk	2	2	20.00	0.05%
\$10.00	Commercial Loading Zone	92	43	430.00	1.06%
\$10.00	Compact Car Only	1	1	10.00	0.02%
\$100.00	Disabled Parking	182	49	4,900.00	12.10%
\$10.00	Electric Vehicle Only	63	31	310.00	0.77%
\$10.00	Electric Vehicle Only - Not Charging	2	-	-	0.00%
\$50.00	Fire Hydrant	50	16	800.00	1.98%
\$10.00	Fire Lane	1	-	-	0.00%
\$50.00	Front/Backyard Parking	19	10	500.00	1.23%
\$100.00	Front Yard Parking	13	6	600.00	1.48%
\$50.00	Lawn Parking Without Permit	13	5	250.00	0.62%
\$10.00	No Parking	331	151	1,510.00	3.73%
\$10.00	On Parkway	1	1	10.00	0.02%
\$10.00	On Sidewalk	25	12	120.00	0.30%
\$10.00	Other	21	11	110.00	0.27%
\$10.00	Parking in Two Spaces	26	18	180.00	0.44%
\$25.00	Parking on Tree Lawn	2	2	50.00	0.12%
\$50.00	Permit Parking Only	780	264	13,200.00	32.59%
\$10.00	Police Parking	134	72	720.00	1.78%
\$10.00	Reserved Parking	31	13	130.00	0.32%
\$50.00	Residential Permit Parking	5	4	200.00	0.49%
\$50.00	Residential Truck Parking	2	2	100.00	0.25%
\$100.00	Side Yard Parking	4	2	200.00	0.49%
\$25.00	Snow Route Ban	2	2	50.00	0.12%
\$100.00	Special Event Parking With No Permit	57	27	2,700.00	6.67%
\$20.00	Time Zone Violation (15 Minute)	161	6	100.00	0.25%
\$20.00	Time Zone Violation (30 Minute)	11	-	-	0.00%
\$20.00	Time Zone Violation (1 Hour)	587	53	1,040.00	2.57%
\$20.00	Time Zone Violation (2 Hour)	3,639	580	11,480.00	28.35%
\$10.00	U.S. Marshall Only	2	1	10.00	0.02%
\$50.00	Vacant Lot Parking	24	7	350.00	0.86%
\$50.00	Working on Vehicle in Street	5	3	150.00	0.37%
\$10.00	Wrong Side of Street	43	15	150.00	0.37%
\$10.00	Yellow Curb	31	12	120.00	0.31%
	Total	8,729	1,421	\$ 40,500	100.00%

City of South Bend
2022 Revenue Summary
Grants & Donations - by Type



Revenue Type	2022 Actual Revenue	Percent of Total
Federal Grants	\$ 39,053,327	91.68%
Donations	3,523,560	8.27%
State Grants	20,845	0.05%
Local Government Grants	-	0.00%
Total	\$ 42,597,732	100.00%

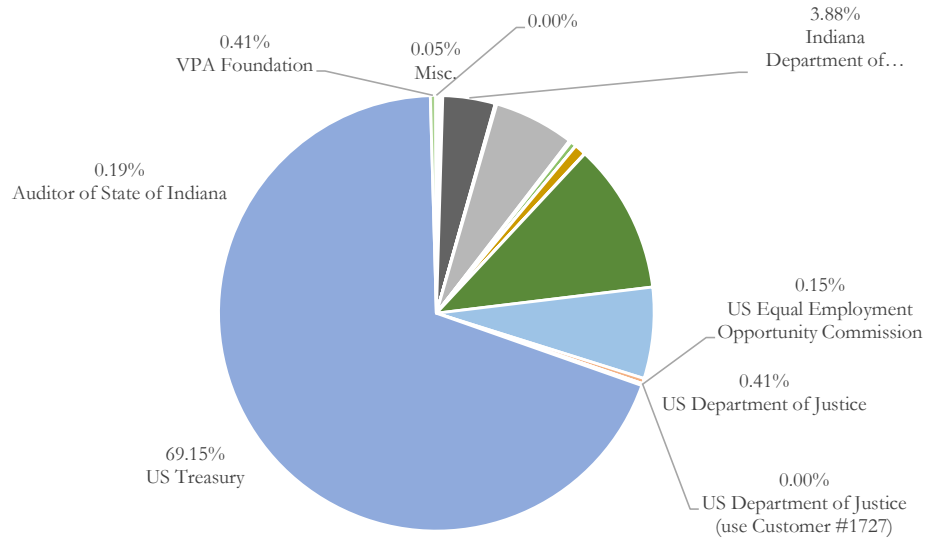
**City of South Bend
2022 Revenue Summary
Grants & Donations - by Fund**



Fund #	Fund Name	2022 Actual Revenue	Percent of Total
263	American Rescue Plan	\$ 29,455,024	69.15%
101	General Fund	1,358,100	3.19%
754	Industrial Revolving Fund	4,749,980	11.15%
212	Dept of Community Investment Grants	2,419,448	5.68%
264	COVID-19 Response	460,352	1.08%
433	Redevelopment General	1,000,000	2.35%
201	Parks & Recreation	640,929	1.50%
324	TIF - River West Development Area	123,848	0.29%
265	Local Road & Bridge Grant	1,350,100	3.17%
251	Local Road & Street	145,348	0.34%
217	Gift, Donation, Bequest	265,059	0.62%
258	Human Rights Federal Grants	66,260	0.16%
202	Motor Vehicle Highway	-	0.00%
295	COPS MORE Grant	-	0.00%
412	Major Moves Construction	32,517	0.08%
667	Storm Sewer Fund	-	0.00%
220	Law Enforcement Continuing Education	251,235	0.59%
210	Economic Development State Grants	20,845	0.05%
279	IT / Innovation / 311 Call Center	181,987	0.43%
211	Dept of Community Investment Operating	-	0.00%
273	Morris/Palais Royale Marketing	-	0.00%
408	Local Income Tax - Economic Development	67,950	0.16%
602	Morris Performing Arts Operation	8,750	0.02%
	Total	\$ 42,597,732	100.00%

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

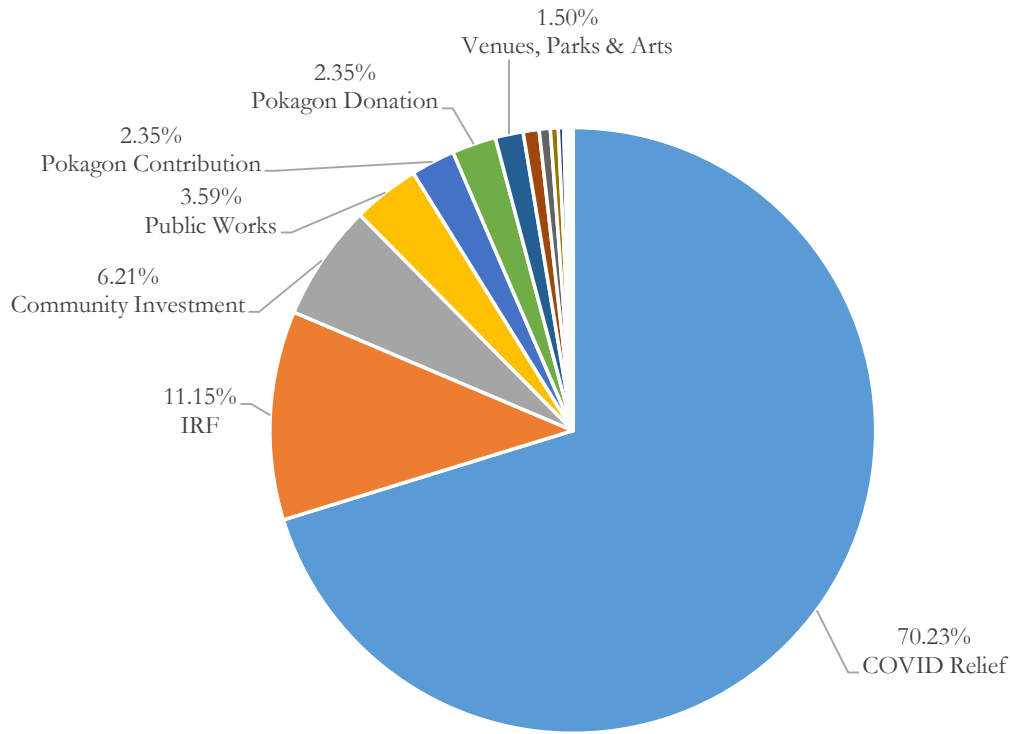
City of South Bend
2022 Revenue Summary
Grants & Donations - by Sources



Sources	2022	
	Actual Revenue	Percent of Total
1st Source Bank	\$ 1,000	0.00%
AAA Federal Credit Union	\$ 785	0.00%
American Electric Power	\$ 29,000	0.07%
Auditor of State of Indiana	\$ 81,682	0.19%
Cities of Financial Empowerment Fund	\$ 67,500	0.16%
CITY OF MISHAWAKA	\$ 2,500	0.01%
Florence V. Carroll Charitable Trust	\$ 20,000	0.05%
Geraldine Manns	\$ 100	0.00%
Indiana Department of Transportation	\$ 1,651,814	3.88%
Indiana Family and Social Services Administration	\$ 20,845	0.05%
Judith Westfall Irrevocable Trust	\$ 34,580	0.08%
Karen White	\$ 50	0.00%
Lynn Coleman	\$ 100	0.00%
Peter Wallace	\$ 20	0.00%
Pokagon Band of the Potawatomi	\$ 2,545,000	5.97%
Robert & Clara Milton Charitable Trust Foundation	\$ 70,000	0.16%
South Bend Chapter IBE, Inc.	\$ 100	0.00%
South Bend Community School Corporation	\$ 181,987	0.43%
Studebaker National Museum	\$ 43	0.00%
Teachers Credit Union	\$ 450	0.00%
Tenneco	\$ 1,000	0.00%
University of Notre Dame	\$ 358,000	0.84%
Urban Sustainability Directors Network (USDN)	\$ 15,000	0.04%
US Department of Commerce	\$ 4,749,980	11.15%
US Department of Housing and Urban Development	\$ 2,879,800	6.76%
US Department of Justice	\$ 174,023	0.41%
US Department of Justice (use Customer #1727)	\$ -	0.00%
US Equal Employment Opportunity Commission	\$ 63,760	0.15%
US Treasury	\$ 29,455,024	69.15%
VPA Foundation	\$ 173,429	0.41%
Misc.	\$ 20,161	0.05%
	\$ -	0.00%
Total	\$ 42,597,732	100.00%

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

**City of South Bend
2022 Revenue Summary
Grants & Donations - by Uses**



Uses	2022 Actual Revenue	Percent of Total
COVID Relief	\$ 29,915,376	70.23%
IRF	\$ 4,749,980	11.15%
Community Investment	\$ 2,645,355	6.21%
Public Works	\$ 1,527,965	3.59%
Pokagon Contribution	\$ 1,000,000	2.35%
Pokagon Donation	\$ 1,000,000	2.35%
Venues, Parks & Arts	\$ 640,929	1.50%
Notre Dame Annual Contribution	\$ 357,500	0.84%
Police Department	\$ 251,235	0.59%
IT	\$ 181,987	0.43%
TIF	\$ 123,848	0.29%
LIT	\$ 67,950	0.16%
Human Rights	\$ 66,260	0.16%
Animal Resource Center	\$ 59,996	0.14%
Morris Donation	\$ 8,750	0.02%
Common Council	\$ 500	0.00%
Fire Department	\$ 100	0.00%
Total	\$ 42,597,732	100.00%

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

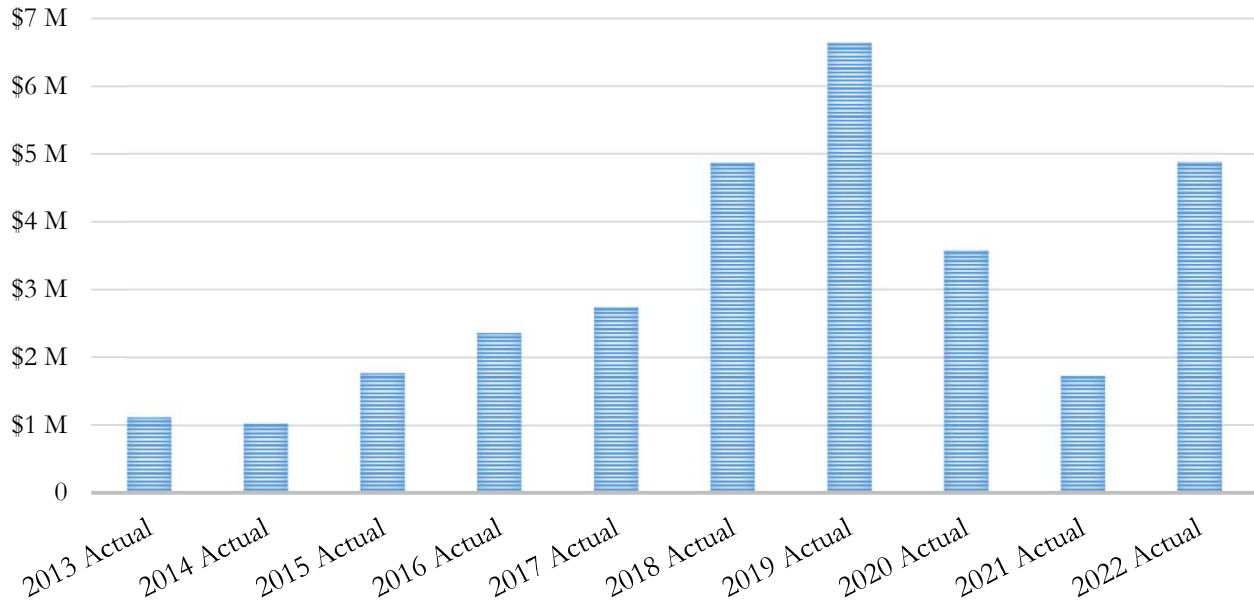
City of South Bend, Indiana
Interest Earnings Summary
2013 through 2022

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

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

Fund Number	Fund Name	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
		Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
436	TIF - River East Residential Area (NE Res)	8,423	3,380	1,571	2,109	442	5,385	39,283	30,109	19,471	56,636
439	Certified Technology Park	7,207	12,682	28,205	20,426	10,965	11,138	11,102	141	65	155
450	Palais Royale Historic Preservation	215	195	488	760	1,065	2,143	2,523	1,055	493	1,417
451	2018 Fire Station #9 Bond Capital	-	-	-	-	-	56,076	40,384	4,604	1,857	4,397
452	2018 TIF Park Bond Capital	-	-	-	-	-	-	186,070	45,452	15,033	33,275
453	2018 Zoo Bond Capital	-	-	-	-	-	-	22,489	293	-	205
454	Airport Urban Enterprise Zone	1,289	1,287	2,674	3,545	4,129	7,024	9,261	5,179	2,411	5,709
455	2021 Infrastructure Bond Capital	-	-	-	-	-	-	-	-	21,221	37,031
471	2017 Parks Bond Capital	-	-	-	-	-	189,838	260,532	108,955	31,461	45,200
600	Consolidated Building Fund	667	1,354	9,357	19,974	30,173	47,231	45,340	27,060	12,194	28,301
601	Parking Garages	2,408	3,407	7,543	6,965	12,422	23,414	26,939	13,473	4,803	11,309
602	Morris Performing Arts Center Operations	-	-	-	-	-	-	-	-	781	9,447
610	Solid Waste Operations	2,996	1,765	2,578	3,132	4,756	9,887	10,429	4,185	34	3,406
611	Solid Waste Capital	469	169	114	1,211	1,089	1,666	5,160	1,210	28,409	1,516
620	Water Works Operations	6,453	11,007	30,010	31,293	31,224	53,391	72,870	46,345	50,372	95,051
622	Water Works Capital	13,709	11,944	21,149	25,902	24,709	36,395	73,538	68,626	-	153,064
623	Water Works Construction	16,550	1,731	544	-	-	-	-	-	7,493	-
624	Water Works Customer Deposit	4,861	4,997	10,564	14,196	16,276	27,299	34,493	16,448	2,818	12,668
625	Water Works Sinking (Debt Service)	2,064	2,535	6,268	7,299	9,994	15,871	25,708	10,069	8,191	18,171
626	Water Works Bond Reserve	4,767	5,391	8,258	15,039	15,294	25,805	33,355	18,099	17,168	13,836
629	Water Works Operations & Maintenance Reserve	6,927	7,079	15,609	22,367	27,841	47,942	66,676	37,210	12,053	28,577
640	Sewer Repair Insurance	4,204	4,907	11,145	16,006	19,466	34,679	48,681	27,444	69,545	27,093
641	Sewage Works Operations	16,604	20,498	58,066	105,065	152,871	238,326	325,226	143,362	87,851	247,071
642	Sewage Works Capital	26,316	17,278	46,366	72,469	71,081	153,406	244,500	175,995	32,719	201,511
643	Sewage Works Operations & Maintenance Reserve	11,036	11,635	25,652	40,590	53,934	96,204	128,822	71,004	-	53,797
647	2007 Sewer Bond	42	3	3	-	-	-	-	-	19,986	-
649	Sewage Sinking (Debt Service)	10,232	12,563	30,784	37,633	47,833	87,659	115,049	46,414	-	47,494
650	Clay Sewage General Fund	2	-	-	-	-	-	-	-	-	-
651	2007B Sewer Bond	69	-	-	-	-	-	-	-	271	-
653	Sewage Debt Service Reserve	3	3	3	6,009	26,716	65,897	87,669	20,901	4,446	36,341
654	Sewage Works Customer Deposit	-	-	-	-	-	-	1,430	6,318	2,322	10,905
655	Project ReLeaf	2,914	3,642	7,334	7,978	9,381	14,362	13,753	5,792	-	4,980
658	2010 Sewer Bond CSO Plan	216	6	-	-	-	-	-	-	-	-
659	Sewer Bond 2011	30,970	20,589	5,103	1,961	155	1	-	-	-	-
661	Sewer Bond 2012	65,016	60,972	110,899	96,669	20,166	3,229	-	-	-	-
664	2013A Cost of Issuance Fund	7	15	32	32	-	-	-	-	-	-
666	2015 Sewer Bond Issuance	-	-	-	114	-	-	-	-	7,492	-
667	Storm Sewer Fund	-	-	-	-	-	-	836	5,336	54	22,740
670	Century Center Operations	3,079	-	-	-	-	-	6	25	98	677
671	Century Center Capital	315	328	809	932	866	2,026	12,966	1,931	1,574	5,748
672	Century Center Energy Conservation Debt Svc	-	-	32	163,589	110,958	110,118	108,178	3,117	-	2,814
677	Football Hall of Fame Capital	2,416	2,145	3,767	4,699	5,075	7,804	2,311	-	1,809	-
701	Fire Pension	2,918	1,690	3,275	2,889	3,878	7,526	7,304	3,571	2,305	6,207
702	Police Pension	5,432	3,308	5,842	6,841	7,646	15,005	14,180	5,961	14	9,558
705	Police K-9 Unit	7	8	25	34	31	52	55	31	62,791	1
711	Self-Funded Employee Benefits	25,351	18,112	34,136	50,896	95,456	212,822	251,340	127,164	69	153,013
713	Unemployment Compensation	524	822	1,747	2,617	2,761	3,874	4,479	1,922	1,125	899
714	Parental Leave Fund	-	-	-	-	-	481	805	883	178	4,817
730	City Cemetery	138	118	201	267	310	517	682	380	2,793	420
731	Bowman Cemetery	-	-	-	-	-	-	10,724	5,981	17	6,613
750	Equipment/Vehicle Leasing	-	-	-	-	7,320	31,473	16,775	690	-	-
751	2015 Parks Bond Capital	-	-	-	-	6,700	4,813	840	-	71	-
752	South Bend Redevelopment Authority	-	-	-	-	3,871	4,699	6,383	2,351	-	2,855
753	2015 Smart Streets Bond Capital	-	-	-	-	5,075	1,060	124	-	380	-
754	Industrial Revolving Fund	-	-	-	-	141,832	206,484	263,452	-	58	50,529
755	South Bend Building Corporation	-	-	-	-	3,162	10,314	15,243	3,478	91	1,249
756	2015 Smart Streets Bond Debt Service	-	-	-	-	3,274	4,588	4,629	869	47	91
757	2015 Parks Bond Debt Service	-	-	-	-	1,472	2,787	3,527	807	-	1,217
758	Erskine Village Debt Service	-	-	-	-	114	-	-	-	1	-
759	2017 Eddy Street Commons Bond Capital	-	-	-	-	-	121	65	306,537	184	25,565
760	2017 Eddy Street Commons Bond Debt Service	-	-	-	-	1,480	6,428	8,792	1,623	-	188
Total Interest Earnings		\$ 1,119,139	\$ 1,025,058	\$ 1,769,394	\$ 2,359,157	\$ 2,737,881	\$ 4,868,861	\$ 6,643,916	\$ 3,578,226	\$ 1,727,224	\$ 4,874,844

Interest Earnings 2013-2022



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

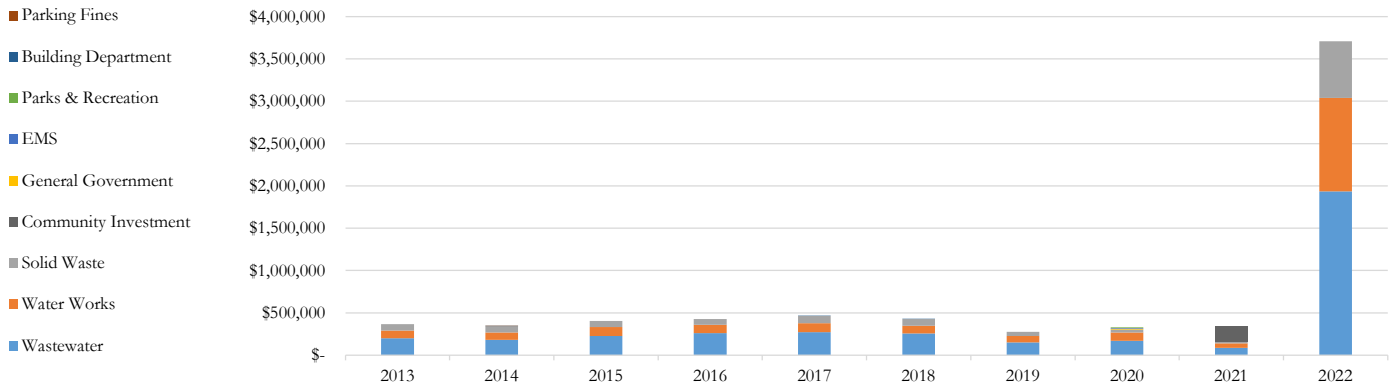
The City of South Bend earns interest on checking account balances at various banks, certificates of deposit, short-term investments, and cash held in escrow. Interest earnings are reported net of fees. Interest earnings are recorded in the general ledger on a cash basis when realized and do not reflect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

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

City of South Bend Write-off Summary

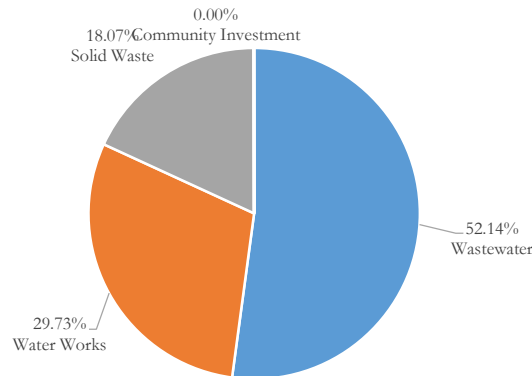
Public Works Bad Debt write off occurred in 2022

Bad Debt Expense by Activity - 2013 through 2022



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

2022 Bad Debt Expense by Activity



Activity	2022 Bad Debt Expense	Percent of Total
Wastewater	\$ 1,934,888	52.14%
Water Works	1,103,072	29.73%
Solid Waste	670,719	18.07%
Community Investment	-	0.00%
General Government	100	0.00%
EMS	830	0.02%
Parks & Recreation	1,100	0.03%
Building Department	-	0.00%
Parking Fines	55	0.00%
Total	\$ 3,710,764	100.00%