



Fiscal Year Ending: December 31, 2021

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# City of South Bend

## Comprehensive Revenue Report

**Page(s)**

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2 - 4 Narrative

**Overall Revenue Summary**

5 - 9 Revenue by Fund Historical Summary  
10 - 16 Revenue by Type by Month  
17 - 19 Revenue by Type by Fund  
20 Summary by Type

**Tax Revenues**

21 Property Taxes & Payment in Lieu of Taxes  
22 Local Income Taxes  
23 Gasoline Tax & Wheel Tax  
24 Hotel/Motel Tax & PSCDA Tax  
25 Liquor Excise & Cigarette Tax  
26 Vehicle/Aircraft Excise & Commercial Vehicle Excise Tax

**Charges for Services**

27 Summary by Type  
28 Governmental  
29 Internal Service Funds

**Licenses & Permits**

30 - 32 Business Licensing Revenue Historical Summary  
33 Business Licensing Revenue by Type  
34 Adult Business Licenses Summary  
35 - 37 Animal Resource Center Licensing & Fees Revenue Historical Summary  
38 Animal Resource Center Licensing & Fees Revenue by Type  
39 Building Permits & Fees

**Fines**

40 Code Enforcement Violations  
41 Public Safety Violations  
42 Parking Violations

**Grants & Donations**

43 Summary by Type  
44 Summary by Fund  
45 Summary by Sources  
46 Summary by Uses

**Interest Earnings**

47 - 48 Interest Earnings by Fund  
49 Historical Trends

**Write-off Summary**

50 Bad Debt Expense by Activity

# Comprehensive Revenue Report - Fiscal Year 2021

The City of South Bend developed the attached Comprehensive Revenue Report for fiscal year 2021 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 2021 by type of revenue.

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

This report shows the City's revenue received in each fund during 2021 by type of revenue.

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

This graph shows the City's revenue received during 2021 by type of revenue.

## **Tax Revenues**

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

These graphs show property tax and PILOT trends from 2013 to 2021. 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 2021 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 2021. 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 2021. 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 2021. 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 2021. These taxes are distributed in June and December by the County and receipted into the General Fund, Parks & Recreation Fund, 2017 Parks Bond Debt Service Fund, and the Cumulative Capital Development Fund.

## **Charges for Services**

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

This graph shows all of the City's charges for services revenue broken down by type for fiscal year 2021. 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 2021

## Charges for Services continued

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### Governmental (page 28)

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

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

This report shows the City's Business Licensing & Fee Revenue received from 2008 to 2021. (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 2021 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 2021.

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

This report shows the licensing and fee revenue for South Bend Animal Resource Center from 2008 to 2021.

### 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 2021. Pet licenses and adoption fees make up the largest portion of the Animal Resource Center's revenue.

### Building Permits & Fees (page 39)

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

## Fines

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### Code Enforcement Violations (page 40)

This report shows the revenue received for Code Enforcement violations by month for fiscal year 2021.

### 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 2021, no fines were collected for "certain events held in residentially zoned areas" (SBMC Sec. 14-60) and no fines were collected for "use of mobile devices while driving" (SBMC Sec. 20-134).

### Parking Violations (page 42)

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

# Comprehensive Revenue Report - Fiscal Year 2021

## Grants & Donations

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### Summary (page 43)

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

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### Interest Earnings by Fund (page 47 - 48)

This report shows the interest earnings received by each fund from 2013 to 2021. Interest is earned on the City's cash & investments held by the different banks.

### Historical Trends (page 49)

This graph shows the trends in interest and investment earnings received from 2013 to 2021.

## Write-off Summary

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### Bad Debt Expense by Activity (page 50)

This report shows the bad debt expense for the various City departments from 2013 to 2021. Bad debt expense represents amounts invoiced to customers or residents for which the City deemed uncollectible.

The following situations describe accounts that generally qualify as uncollectible:

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

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

**City of South Bend**  
**Revenue by Fund Historical Summary - 2013 to 2021**

Fund	Fund Name	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2020-2021 Change	2020-2021 Percent Change
<b>City Controlled Funds</b>												
101	<b>General Fund</b>	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	2,133,991	2.85%
<b>Special Revenue Funds</b>												
102	Rainy Day	29,524	24,483	49,919	1,492,266	93,891	183,841	289,770	94,111	64,091	(30,020)	-31.90%
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	727,568	4.58%
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	(2,078,352)	-20.30%
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	(102,717)	-95.97%
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	(13,545)	-14.93%
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	(1,200,196)	-35.58%
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	326,212	12.65%
216	Police State Seizures	27,470	28,765	15,422	33,978	45,767	40,730	11,691	6,591	31,299	24,709	374.91%
217	Gift, Donation, Bequest	11,501	175,299	9,378	148,900	185,312	111,231	745,975	765,453	478,492	(286,961)	-37.49%
218	Police Curfew Violations	663	471	232	326	277	1,120	434	883	82	(801)	-90.76%
219	Unsafe Building	-	-	-	1,139,973	795,492	847,699	965,314	59,018	38,879	(20,139)	-34.12%
220	Law Enforcement Continuing Education	194,529	205,889	290,316	273,933	278,175	231,395	288,059	258,705	325,862	67,157	25.96%
221	Rental Units Regulation	-	-	-	1,225	8,475	447	7,726	353,999	57,608	(296,390)	-83.73%
227	Loss Recovery	3,845,642	22,331	54,051	8,952	8,645	12,871	16,668	5,076	2,515	(2,561)	-50.45%
230	Code Enforcement Fund	-	-	-	-	-	-	-	4,235,305	3,065,940	(1,169,364)	-27.61%
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	(320,132)	-3.29%
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	683,427	35.13%
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	(142,384)	-97.96%
258	Human Rights Federal Grants	178,149	272,697	103,705	240,358	227,229	106,745	259,863	177,140	175,390	(1,749)	-0.99%
263	American Rescue Plan	-	-	-	-	-	-	-	-	29,536,642	29,536,642	100.00%
264	COVID-19 Response	-	-	-	-	-	-	-	6,086,138	2,943,368	(3,142,770)	-51.64%
265	Local Road & Bridge Grant	-	-	-	-	2,000,000	1,376,782	1,116,972	2,632,372	1,795,904	(836,468)	-31.78%
266	MVH Restricted Fund	-	-	-	-	-	-	3,224,058	2,997,747	3,213,833	216,087	7.21%
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	1,753	41.91%
274	Morris PAC Self-Promotion	-	-	-	-	-	101,718	86,398	39,372	38,578	(794)	-2.02%
280	Police Block Grants	13	11	22	35	36	70	111	36	24	(11)	-31.83%
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	(78)	-32.13%
291	Indiana River Rescue	66,068	41,275	54,443	111,922	76,939	108,468	143,813	57,555	97,843	40,288	70.00%
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	9,988	95.52%
295	COPS MORE Grant	23,068	12,415	75,494	309,225	74,566	130,367	77,485	188,771	111,077	(77,694)	-41.16%
299	Police Federal Drug Enforcement	194,569	67,724	71,288	26,719	53,871	45,291	3,131	723	58,110	57,387	7936.61%
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	(1,085,228)	-6.58%

**City of South Bend**  
**Revenue by Fund Historical Summary - 2013 to 2021**

Fund	Fund Name	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2020-2021 Change	2020-2021 Percent Change
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	196,959	1.40%
410	Urban Development Action Grant	3,833	78	1,040,937	200,250	4,876	43,852	84,948	18,803	18,449	(353)	-1.88%
655	Project ReLeaf	435,940	439,394	444,358	448,466	452,847	461,438	463,036	450,312	468,643	18,331	4.07%
705	Police K-9 Unit	8	2,006	1,520	33	26	51	65	21	14	(7)	-31.86%
730	City Cemetery	5,874,864	6,118,791	6,382,756	6,012,927	266	509	803	259	178	(82)	-31.59%
731	Bowman Cemetery	138	101	164	261	-	455,872	12,623	4,082	2,793	(1,290)	-31.59%
754	Industrial Revolving Fund	-	-	-	-	169,223	234,521	293,958	266,643	2,959,263	2,692,620	1009.82%
	<b>Total Special Revenue Funds</b>	<b>60,545,898</b>	<b>58,187,834</b>	<b>60,894,548</b>	<b>70,367,083</b>	<b>68,287,151</b>	<b>77,689,837</b>	<b>83,225,025</b>	<b>93,396,208</b>	<b>117,185,248</b>	<b>23,789,040</b>	<b>25.47%</b>
	<b>Debt Service Fund</b>											
312	2017 Parks Bond Debt Service	-	-	-	-	-	740,947	1,242,595	1,151,444	1,185,775	34,331	2.98%
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	4,075	1.19%
672	Century Center Energy Conservation Debt Svc	-	-	50,032	243,264	193,125	417,430	434,495	415,154	409,708	(5,446)	-1.31%
752	South Bend Redevelopment Authority	-	-	-	-	3,890,871	3,119,699	2,873,761	2,872,851	2,866,071	(6,781)	-0.24%
755	South Bend Building Corporation	-	-	-	-	2,653,662	2,656,314	2,656,743	2,648,478	11,424,080	8,775,602	331.35%
756	2015 Smart Streets Bond Debt Service	-	-	-	-	859,774	1,718,588	1,720,129	1,716,869	1,716,091	(778)	-0.05%
757	2015 Parks Bond Debt Service	-	-	-	-	386,307	350,045	412,797	376,746	376,033	(713)	-0.19%
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	523,916	37.63%
	<b>Total Debt Service Funds</b>	<b>1,406,963</b>	<b>629,087</b>	<b>1,251,108</b>	<b>1,787,390</b>	<b>15,315,192</b>	<b>12,057,734</b>	<b>10,969,170</b>	<b>10,915,022</b>	<b>20,239,229</b>	<b>9,324,207</b>	<b>85.43%</b>
	<b>Capital Funds</b>											
287	Fire Department Capital	-	-	2,872,978	2,490,504	3,248,415	1,727,820	651,058	4,192,303	2,125,468	(2,066,834)	-49.30%
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	(86)	-59.50%
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	36,248	7.63%
407	Cumulative Capital Improvement	446,579	442,559	429,624	435,264	424,088	266,942	270,470	243,373	236,443	(6,930)	-2.85%
412	Major Moves Construction	500,882	536,455	805,256	1,376,899	1,054,550	543,992	653,840	511,407	587,639	76,232	14.91%
413	Professional Sports Convention Development Area	-	-	-	-	-	-	-	-	775,632	775,632	100.00%
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	1,621,166	746.69%
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	5,476	77.19%
451	2018 Fire Station #9 Bond Capital	-	-	-	-	-	5,137,424	42,008	2,981	1,857	(1,124)	-37.70%
453	2018 Zoo Bond Capital	-	-	-	-	-	3,852,949	22,489	293	-	(293)	-100.00%
455	2021 Infrastructure Bond Capital	-	-	-	-	-	-	-	-	8,622,248	8,622,248	100.00%
471	2017 Parks Bond Capital	-	-	-	-	14,081,478	186,252	297,324	72,162	31,461	(40,702)	-56.40%
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 2021**

Fund	Fund Name	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2020-2021 Change	2020-2021 Percent Change
750	Equipment/Vehicle Leasing	-	-	-	-	4,555,727	6,771,560	1,489,768	682	17	(664)	-97.45%
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	(306,536)	-100.00%
	<b>Total Capital Funds</b>	<b>2,771,166</b>	<b>2,360,918</b>	<b>5,453,731</b>	<b>5,873,219</b>	<b>47,287,835</b>	<b>19,967,037</b>	<b>4,603,337</b>	<b>6,029,462</b>	<b>14,743,295</b>	8,713,833	144.52%
	<b>Enterprise Funds</b>											
288	Emergency Medical Services Operating	8,323,032	2,751,725	5,294,239	5,640,042	5,624,031	6,312,126	6,737,835	11,113	-	(11,113)	-100.00%
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	207,022	15.64%
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	61,776	6.91%
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	1,932,308	32.17%
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	271,112	20.01%
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	527,229	2.46%
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	(553,731)	-13.31%
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	(3,729)	-33.23%
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	284,613	23.20%
626	Water Works Bond Reserve	253,988	81,001	6,166	344,781	13,144	25,420	39,016	12,438	8,191	(4,247)	-34.14%
629	Water Works Operations & Maintenance Reserve	52,801	59,382	162,931	249,373	175,076	99,453	304,012	42,357	17,168	(25,189)	-59.47%
640	Sewer Repair Insurance	552,869	589,894	615,287	642,503	655,836	674,171	710,141	691,083	709,391	18,308	2.65%
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	3,655,255	9.72%
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	(2,014,865)	-23.39%
643	Sewage Works Operations & Maintenance Reserve	211,332	139,626	276,955	997,459	562,731	332,938	303,127	48,416	32,719	(15,697)	-32.42%
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	8,308,575	59.79%
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	1,488,580	7122.02%
654	Sewage Works Customer Deposit	-	-	-	-	-	-	3,107	4,641	4,446	(195)	-4.20%
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	97,100	9.31%
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	156,094	7.98%
671	Century Center Capital	675,315	328	809	932	866	2,026	190,441	1,931	98	(1,832)	-94.90%
	<b>Total Enterprise Funds</b>	<b>80,207,216</b>	<b>81,994,452</b>	<b>91,929,355</b>	<b>91,548,334</b>	<b>92,523,804</b>	<b>94,805,527</b>	<b>105,900,563</b>	<b>100,392,145</b>	<b>114,769,519</b>	14,377,374	14.32%

**City of South Bend**  
**Revenue by Fund Historical Summary - 2013 to 2021**

Fund	Fund Name	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2020-2021 Change	2020-2021 Percent Change
	<b>Internal Service Funds</b>											
222	Central Services	7,254,877	7,064,135	7,380,273	7,466,928	7,598,784	8,220,343	13,550,721	7,101,248	7,497,135	395,887	5.57%
224	Central Services Capital	-	-	271,929	131,432	287,575	79,734	3,218	214,611	84,157	(130,454)	-60.79%
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	(1,258,466)	-27.10%
278	Police Take Home Vehicle	124,848	123,639	126,547	118,465	8,899	16,930	25,941	11,478	18,678	7,201	62.74%
279	IT / Innovation / 311 Call Center	-	-	-	487,897	5,167,452	6,967,135	8,217,762	6,843,915	10,219,588	3,375,673	49.32%
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	895,087	5.48%
713	Unemployment Compensation	252,907	103,047	103,078	91,706	2,413	3,816	5,213	8,087	103,474	95,388	1179.59%
714	Parental Leave Fund	-	-	-	-	-	164,118	167,466	244,841	249,526	4,685	1.91%
	<b>Total Internal Service Funds</b>	<b>22,799,127</b>	<b>23,646,013</b>	<b>23,608,505</b>	<b>28,766,463</b>	<b>34,044,917</b>	<b>36,997,506</b>	<b>41,052,720</b>	<b>35,417,117</b>	<b>38,802,118</b>	<b>3,385,001</b>	<b>9.56%</b>
	<b>Fiduciary Funds</b>											
701	Fire Pension	5,038,210	5,131,903	5,044,352	4,875,408	4,925,762	4,492,118	4,475,663	4,325,739	4,103,087	(222,651)	-5.15%
702	Police Pension	5,874,864	6,118,791	6,382,756	6,012,927	6,225,269	6,242,725	6,131,686	6,058,223	5,957,118	(101,105)	-1.67%
	<b>Total Fiduciary Funds</b>	<b>10,913,074</b>	<b>11,250,694</b>	<b>11,427,108</b>	<b>10,888,335</b>	<b>11,151,032</b>	<b>10,734,843</b>	<b>10,607,349</b>	<b>10,383,961</b>	<b>10,060,205</b>	<b>(323,756)</b>	<b>-3.12%</b>
	<b>Total City Funds</b>	<b>214,894,841</b>	<b>214,777,987</b>	<b>231,913,743</b>	<b>248,592,963</b>	<b>327,837,620</b>	<b>314,402,177</b>	<b>324,150,223</b>	<b>331,419,621</b>	<b>392,819,312</b>	<b>61,399,691</b>	<b>18.53%</b>
	<b>Redevelopment Commission Controlled Funds</b>											
	<b>Tax Increment Financing Funds</b>											
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	(1,910,612)	-8.67%
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	109,598	44.48%
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	2,057,104	67.24%
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	(113,910)	-3.59%
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	269,456	23356.62%
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	994,436	18.68%
	<b>Total Tax Increment Financing Funds</b>	<b>28,575,854</b>	<b>28,311,909</b>	<b>35,281,242</b>	<b>30,052,570</b>	<b>31,156,387</b>	<b>34,275,217</b>	<b>30,231,174</b>	<b>33,847,224</b>	<b>35,253,296</b>	<b>1,406,072</b>	<b>4.15%</b>



**City of South Bend**  
**Revenue by Fund Historical Summary - 2013 to 2021**

Fund	Fund Name	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2020-2021 Change	2020-2021 Percent Change
	<b>Redevelopment Funds</b>											
433	Redevelopment General	104	45	59	80	71	638,227	1,286,022	1,635,456	1,429,434	(206,022)	-12.60%
439	Certified Technology Park	2,866,234	1,337,965	73,581	20,029	262,643	10,966	11,146	96	65	(31)	-31.88%
452	2018 TIF Park Bond Capital	-	-	-	-	-	11,094,726	202,657	28,865	15,033	(13,833)	-47.92%
454	Airport Urban Enterprise Zone	1,289	1,069	2,180	3,474	3,532	6,915	10,900	3,540	2,411	(1,129)	-31.90%
619	Blackthorn Golf Course	1,580,513	1,539,385	119,298	-	-	-	-	-	-	-	0.00%
	<b>Total Redevelopment Funds</b>	<b>4,448,140</b>	<b>2,878,464</b>	<b>195,118</b>	<b>23,583</b>	<b>266,247</b>	<b>11,750,833</b>	<b>1,510,725</b>	<b>1,667,957</b>	<b>1,446,943</b>	<b>(221,014)</b>	<b>-13.25%</b>
	<b>Debt Service Funds</b>											
315	Airport 2003 Debt Reserve	3,567	2,949	5,989	9,471	9,536	18,472	28,483	9,075	6,133	(2,942)	-32.42%
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	(4,919)	-32.42%
351	2018 TIF Park Bond Debt Service	-	-	-	-	-	993,220	27,510	8,934	6,085	(2,850)	-31.90%
352	2019 South Shore Double Tracking Debt Service	-	-	-	-	-	-	9,447,841	488,184	1,036,503	548,319	112.32%
353	2020 TIF Library Bond Debt Service Reserve	-	-	-	-	-	-	-	326,939	16	(326,923)	-100.00%
	<b>Total Debt Service Funds</b>	<b>11,715</b>	<b>9,306</b>	<b>18,912</b>	<b>29,942</b>	<b>30,207</b>	<b>1,051,826</b>	<b>9,552,530</b>	<b>848,306</b>	<b>1,058,990</b>	<b>210,684</b>	<b>24.84%</b>
	<b>Total Redevelopment Commission Funds</b>	<b>33,035,709</b>	<b>31,199,679</b>	<b>35,495,272</b>	<b>30,106,095</b>	<b>31,452,840</b>	<b>47,077,876</b>	<b>41,294,429</b>	<b>36,363,487</b>	<b>37,759,230</b>	<b>1,395,743</b>	<b>3.84%</b>
	<b>Grand Totals</b>	<b>247,930,550</b>	<b>245,977,666</b>	<b>267,409,015</b>	<b>278,699,058</b>	<b>359,290,460</b>	<b>361,480,053</b>	<b>365,444,652</b>	<b>367,783,108</b>	<b>430,578,541</b>	<b>62,795,433</b>	<b>17.07%</b>

City of South Bend  
Revenue by Type by Month

For the Year Ended December 31, 2021

Revenue Type	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total
<b>Taxes</b>													
<b>Property Taxes</b>													
Civil City	-	-	-	-	-	30,837,463	-	-	-	-	-	24,679,490	55,516,953
TIF Districts	-	-	-	-	-	17,986,621	-	-	-	-	-	14,362,823	32,349,444
<b>Sub Total</b>	-	-	-	-	-	48,824,084	-	-	-	-	-	39,042,312	87,866,397
<b>Local Income Tax</b>													
LIT Certified Shares	1,076,071	1,076,071	1,076,071	1,076,071	1,076,071	1,076,071	1,076,071	1,076,071	1,076,071	1,076,071	1,076,071	1,076,071	12,912,855
LIT for Economic Development	1,059,543	1,048,889	1,048,889	1,048,889	1,048,889	1,048,889	1,048,889	1,048,889	1,048,889	1,048,889	1,048,889	1,048,876	12,597,307
LIT for Public Safety	757,860	757,860	757,860	757,860	757,860	757,860	757,860	757,860	757,860	757,860	757,860	757,860	9,094,317
LIT for Redevelopment	92	92	92	92	92	92	92	92	92	92	92	92	1,099
LIT Additional - Supplemental Distrib	-	-	-	-	1,131,137	-	-	-	-	-	-	-	1,131,137
<b>Sub Total</b>	2,893,565	2,882,911	2,882,911	2,882,911	4,014,048	2,882,911	2,882,911	2,882,911	2,882,911	2,882,911	2,882,911	2,882,899	35,736,715
<b>Total Taxes</b>	<b>2,893,565</b>	<b>2,882,911</b>	<b>2,882,911</b>	<b>2,882,911</b>	<b>4,014,048</b>	<b>51,706,996</b>	<b>2,882,911</b>	<b>2,882,911</b>	<b>2,882,911</b>	<b>2,882,911</b>	<b>2,882,911</b>	<b>41,925,211</b>	<b>123,603,112</b>
<b>Intergovernmental Revenue</b>													
<b>State Shared Revenue</b>													
Auto Excise Tax	-	-	-	-	-	2,014,998	-	-	-	-	-	1,956,141	3,971,138
Commercial Vehicle Tax	-	-	-	-	-	462,171	-	-	-	-	-	462,170	924,341
Liquor Excise Tax	-	-	-	-	-	30,773	-	23,542	-	-	-	-	54,315
Liquor Gallonage Tax	65,691	-	-	61,643	-	-	66,655	-	-	72,686	-	-	266,674
Cigarette Tax	-	-	-	-	-	130,102	-	-	-	-	-	134,320	264,422
Gasoline Tax	468,382	500,477	521,342	517,482	556,744	536,706	554,993	298,868	557,686	585,572	547,304	536,180	6,181,737
Wheel Tax	140,003	110,670	174,810	199,428	237,634	195,094	185,497	207,935	187,195	184,859	-	342,895	2,166,019
PSCDA Tax	-	-	-	-	-	-	-	-	-	220,741	288,683	265,990	775,414
State Pension Subsidy	-	-	-	-	-	5,029,486	-	-	5,022,486	-	-	-	10,051,971
<b>Sub Total</b>	674,076	611,147	696,152	778,553	794,378	8,399,329	807,145	530,344	5,767,367	1,063,857	835,987	3,697,696	24,656,032
<b>Local Government Shared Revenue</b>													
Hotel Motel Tax	540,187	-	-	191,500	-	-	318,750	-	-	191,500	-	-	1,241,937
<b>Sub Total</b>	540,187	-	-	191,500	-	-	318,750	-	-	191,500	-	-	1,241,937
<b>Grants</b>													
Federal Grants	33,327	442,874	542,832	1,305,330	29,691,344	464,112	3,224,504	852,107	897,103	1,117,786	702,762	1,102,761	40,376,842
State Grants	23,785	-	141,622	22,507	48,650	19,599	82,216	28,554	11,059	19,622	13,873	15,611	427,098
<b>Sub Total</b>	57,112	442,874	684,454	1,327,837	29,739,994	483,711	3,306,719	880,661	908,163	1,137,408	716,635	1,118,372	40,803,939
<b>Other Intergovernmental</b>													
Staffing Agreements with County	-	30,000	-	-	-	-	-	-	-	-	-	-	30,000
Local Government Grants	-	5,550	-	-	-	-	3,650	-	-	-	-	-	9,200
Federal Seized Drug	-	-	-	-	-	-	1,593	56,326	-	-	-	-	57,919
State Seized Drug	-	808	3,416	8,888	-	3,965	3,626	-	-	587	-	1,381	22,670
<b>Sub Total</b>	-	36,358	3,416	8,888	-	3,965	8,868	56,326	-	587	-	1,381	119,789
<b>Total Intergovernmental Revenue</b>	<b>1,271,375</b>	<b>1,090,379</b>	<b>1,384,022</b>	<b>2,306,777</b>	<b>30,534,372</b>	<b>8,887,005</b>	<b>4,441,482</b>	<b>1,467,331</b>	<b>6,675,530</b>	<b>2,393,353</b>	<b>1,552,622</b>	<b>4,817,448</b>	<b>66,821,697</b>

City of South Bend  
Revenue by Type by Month

For the Year Ended December 31, 2021

Revenue Type	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total
<b>Licenses &amp; Permits</b>													
<b>Business</b>													
Business Licenses	12,517	21,063	17,002	13,475	16,156	6,566	4,554	3,377	2,115	2,230	830	250	100,133
Taxi Cab Licensing	21	55	55	370	870	-	165	55	42	294	784	-	2,711
<b>Sub Total</b>	<b>12,538</b>	<b>21,118</b>	<b>17,057</b>	<b>13,845</b>	<b>17,026</b>	<b>6,566</b>	<b>4,719</b>	<b>3,432</b>	<b>2,157</b>	<b>2,524</b>	<b>1,614</b>	<b>250</b>	<b>102,844</b>
<b>Nonbusiness</b>													
Lawn Parking	-	-	-	-	-	589	1,718	2,754	5,823	595	740	(10)	12,209
Engineering	3,150	13,280	11,460	17,265	7,725	5,395	18,360	9,800	5,630	22,735	4,520	3,255	122,575
Right-of-Way Closures	-	-	250	250	175	575	175	250	25	200	-	75	1,975
Park Food Sales Permit	-	-	-	-	30	28	-	86	30	-	26	53	253
Fire Dept-Building Plan Review	706	1,133	2,656	1,856	2,013	2,229	3,064	3,451	1,793	1,265	2,302	669	23,137
Building Department	124,091	85,198	129,678	124,315	142,613	138,393	107,590	145,890	134,038	121,539	141,272	120,734	1,515,351
SBARC - Pet Licenses	2,820	3,055	4,655	5,485	2,745	4,860	4,550	4,095	4,615	2,670	2,065	1,940	43,555
<b>Sub Total</b>	<b>130,767</b>	<b>102,666</b>	<b>148,699</b>	<b>149,171</b>	<b>155,301</b>	<b>152,069</b>	<b>135,457</b>	<b>166,326</b>	<b>151,954</b>	<b>149,004</b>	<b>150,925</b>	<b>126,716</b>	<b>1,719,055</b>
<b>Total Licenses &amp; Permits</b>	<b>143,305</b>	<b>123,784</b>	<b>165,756</b>	<b>163,015</b>	<b>172,326</b>	<b>158,635</b>	<b>140,176</b>	<b>169,758</b>	<b>154,111</b>	<b>151,528</b>	<b>152,539</b>	<b>126,966</b>	<b>1,821,899</b>
<b>Charges for Services</b>													
<b>General Government</b>													
Plan Commission Charges	-	350	650	350	500	250	250	300	100	200	200	200	3,350
Copies of Public Records	-	-	-	-	-	-	-	216	-	137	27	-	380
Blueprints/Copies	-	-	-	-	-	-	-	-	-	-	-	-	-
Historic Preserv Certificate of Approval	60	120	180	340	140	200	240	220	260	280	160	80	2,280
IT Services	-	-	-	-	-	-	47,379	-	-	-	-	-	47,379
<b>Sub Total</b>	<b>60</b>	<b>470</b>	<b>830</b>	<b>690</b>	<b>640</b>	<b>450</b>	<b>47,869</b>	<b>736</b>	<b>360</b>	<b>617</b>	<b>387</b>	<b>280</b>	<b>53,389</b>
<b>Public Safety</b>													
Accident Report Copies	5,986	6,349	7,126	7,489	6,463	6,683	5,967	4,382	7,059	7,159	7,080	9,544	81,286
Gun Permit Applications	6,641	4,758	6,790	7,082	4,102	3,670	1,034	-	-	-	-	-	34,077
Traffic Signal Maintenance	13,457	13,457	-	73,065	47,908	13,457	-	-	40,372	-	2,845	17,044	221,606
EMS Special Event Coverage	-	-	-	-	30,990	28,508	-	1,575	(1,500)	-	(2,874)	74,309	131,008
Regional Academy Tuition	-	8,400	1,950	7,600	1,500	-	-	75	100	-	-	-	19,625
River Rescue School Tuition	31,850	-	-	450	-	10,400	2,700	1,300	1,650	26,600	17,500	2,100	94,550
Fire Training Center Tuition	-	-	-	-	-	-	-	-	-	-	-	0	0
Emergency Medical Service	218,556	219,951	220,674	280,859	315,800	329,252	378,931	478,791	269,649	197,795	266,203	278,619	3,455,081
Medicaid Reimbursements	-	-	-	590,368	-	-	-	-	-	-	-	-	590,368
EMS for County	-	476,340	-	158,780	158,780	158,780	317,560	-	158,780	317,560	-	158,780	1,905,360
Hazmat Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Police Special Event Coverage	-	-	-	-	-	-	-	-	-	-	-	-	-
Crime Lab Services	813	2,369	1,963	1,400	450	1,438	3,225	325	6,350	4,381	1,288	2,169	26,169
EMS Late Payment Interest	-	1,979	1,191	1,147	586	1,932	742	4,905	778	2,067	-	3,579	18,906
Misc Revenue	-	-	-	-	-	-	-	(1,500)	1,500	-	-	-	-
<b>Sub Total</b>	<b>277,303</b>	<b>733,603</b>	<b>239,819</b>	<b>1,128,113</b>	<b>566,580</b>	<b>554,120</b>	<b>710,159</b>	<b>489,853</b>	<b>484,738</b>	<b>555,562</b>	<b>292,042</b>	<b>546,145</b>	<b>6,578,036</b>
<b>Highways &amp; Streets</b>													
Sale of Signs/Materials	-	-	-	-	-	-	276	-	-	-	-	-	276
Special Events	-	-	-	-	-	-	-	-	-	-	2,965	-	2,965
<b>Sub Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>276</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,965</b>	<b>-</b>	<b>3,241</b>

City of South Bend  
Revenue by Type by Month

For the Year Ended December 31, 2021

Revenue Type	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total
<b>Charges for Services</b>													
<b>Culture &amp; Recreation</b>													
Morris Performing Arts Center	1,293	-	-	8,004	24,513	144,861	20,353	25,016	72,262	22,715	70,813	344,279	734,109
Palais Royale Ballroom	14,903	5,530	21,902	7,256	5,852	9,567	11,147	12,171	11,273	10,139	5,749	19,164	134,653
Parks & Recreation	197,197	107,814	228,135	233,107	301,986	379,768	407,208	402,653	301,868	124,809	63,896	174,525	2,922,965
Lease of Coveleski Stadium	-	-	-	-	-	-	-	-	-	-	-	-	-
Century Center	15,521	12,117	123,098	45,048	126,096	105,626	114,502	101,224	256,521	196,894	113,083	133,636	1,343,366
<b>Sub Total</b>	<b>228,914</b>	<b>125,460</b>	<b>373,136</b>	<b>293,415</b>	<b>458,446</b>	<b>639,822</b>	<b>553,211</b>	<b>541,064</b>	<b>641,924</b>	<b>354,557</b>	<b>253,541</b>	<b>671,603</b>	<b>5,135,092</b>
<b>Health - Animal Care &amp; Control</b>													
Pet Impound Reclaim Fee	210	145	405	945	525	610	655	720	565	325	400	320	5,825
Pet Adoption Fees	1,386	1,707	1,110	2,044	1,044	2,188	1,490	1,659	1,378	1,497	1,662	1,310	18,475
Pick Up Fees	40	-	-	50	120	80	143	80	80	80	-	20	693
Pet Micro Chipping	300	110	320	580	340	460	300	520	460	290	1,099	300	5,079
Vet Expenses	190	65	247	630	288	317	369	497	249	100	335	215	3,502
Pet Euthanasia	20	20	20	20	20	-	20	-	-	-	-	-	120
Animal Surrenders	460	280	1,000	880	720	490	760	930	1,040	1,040	740	640	8,980
Cremation	348	-	51	178	483	43	178	435	-	228	536	388	2,868
Rabies Specimen Prep	-	-	60	-	30	60	-	120	30	-	-	60	360
Boarding	-	-	-	-	-	1,038	380	305	-	-	-	-	1,723
<b>Sub Total</b>	<b>2,954</b>	<b>2,327</b>	<b>3,213</b>	<b>5,327</b>	<b>3,570</b>	<b>5,286</b>	<b>4,295</b>	<b>5,266</b>	<b>3,802</b>	<b>3,560</b>	<b>4,772</b>	<b>3,253</b>	<b>47,624</b>
<b>Other</b>													
DCI Staff Contracts	6,500	485,527	121,664	50,732	54,770	105,275	45,297	46,679	88,514	572,631	7,880	159,707	1,745,175
Other Misc Charges for Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Parking-Garages	102,331	62,416	73,522	81,091	57,128	77,322	68,892	74,042	93,459	65,728	42,155	107,261	905,346
Parking-Century Center	1,280	1,125	14,860	3,460	5,355	5,815	4,370	6,640	6,555	2,540	3,655	2,459	58,114
Central Services-Internal Customers	498,636	475,798	630,557	540,064	482,750	622,627	561,956	663,868	620,510	543,096	584,736	663,053	6,887,650
Central Services-External Customers	18,366	29,893	29,647	-	58,183	33,157	34,436	31,108	38,243	28,458	50,279	40,526	392,294
Employee & Employer Assessments	1,350,100	1,325,420	1,353,323	1,332,060	1,345,076	1,318,837	1,328,730	1,341,888	1,327,050	1,326,921	1,325,018	1,352,769	16,027,191
<b>Sub Total</b>	<b>1,977,212</b>	<b>2,380,179</b>	<b>2,223,573</b>	<b>2,007,407</b>	<b>2,003,261</b>	<b>2,163,033</b>	<b>2,043,680</b>	<b>2,164,226</b>	<b>2,174,330</b>	<b>2,539,374</b>	<b>2,013,723</b>	<b>2,325,774</b>	<b>26,015,771</b>
<b>Sanitation</b>													
Trash Collection/Residential	566,808	444,281	437,845	438,116	438,472	440,593	441,431	442,582	444,380	444,251	444,890	444,888	5,428,537
Trash Collection/Commercial	12,966	9,090	9,055	9,248	9,259	9,237	9,292	9,314	9,352	9,374	9,506	9,515	115,207
Trash Collection/Apt 2 Units	4,648	3,825	3,639	3,777	3,808	3,738	3,785	3,788	3,766	3,792	3,763	3,789	46,118
Trash Collection/Apt 3 Units	2,329	1,742	1,706	1,706	1,740	1,818	1,774	1,799	1,785	1,760	1,767	1,767	21,692
Trash Collection/Apt 4 Units	2,485	2,166	2,134	2,111	2,104	2,106	2,106	2,139	2,139	2,148	2,165	2,216	26,020
Trash Collection/Seniors	17,551	96	300	258	228	228	236	122	-	-	-	-	19,021
Trash Collection/Special Pickup	2,700	1,760	2,638	3,080	1,880	3,240	3,020	3,240	3,220	1,900	1,560	2,980	31,218
Trash Collection/Yard Waste Pickup	-	-	90	130	20	40	310	170	130	(20)	80	50	1,000
Misc/Additional Trash Totes	15,049	(1,344)	(441)	86	(303)	(342)	(178)	(218)	(49)	(269)	(92)	(336)	11,562
Misc/Return Trip Customer Error	2,525	1,530	1,730	1,110	880	1,040	1,180	1,200	890	890	680	1,040	14,695
Misc/Contamination Fee	-	-	-	10	200	210	620	460	450	10	-	-	1,960
Misc/Tote Replacement Fee	400	300	400	250	334	624	718	1,150	1,026	660	190	306	6,358
Misc/Trash Start Fee	5,104	2,810	3,570	4,100	3,960	5,710	4,290	4,180	4,800	4,340	3,930	3,840	50,634
Misc/Yard Waste Totes	-	-	2	35,442	36,624	37,672	38,954	40,879	41,419	41,478	41,297	4,425	318,192
<b>Sub Total</b>	<b>632,564</b>	<b>466,256</b>	<b>462,668</b>	<b>499,424</b>	<b>499,208</b>	<b>505,913</b>	<b>507,537</b>	<b>510,804</b>	<b>513,309</b>	<b>510,313</b>	<b>509,737</b>	<b>474,480</b>	<b>6,092,214</b>

City of South Bend  
Revenue by Type by Month

For the Year Ended December 31, 2021

Revenue Type	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total
<b>Charges for Services</b>													
<b>Utilities - Water</b>													
Metered Sales/Residential	899,835	604,003	651,414	621,685	646,183	803,793	785,485	770,000	804,265	691,157	631,726	648,884	8,558,430
Metered Sales/Commercial	245,452	172,629	187,410	189,675	188,311	205,825	223,460	196,527	209,616	200,918	188,155	189,224	2,397,202
Metered Sales/Industrial	35,083	18,277	43,275	27,680	29,198	31,816	33,690	33,881	32,872	30,949	27,513	28,179	372,413
Metered Sales/Multi Family	131,843	96,662	108,130	106,551	99,960	109,094	109,309	100,853	115,406	97,837	100,479	102,367	1,278,492
Bulk Sales/Olive St	29	29	-	-	-	-	-	-	-	-	-	-	58
Metered Sales/Institution	13,811	10,230	9,261	9,961	10,460	11,217	12,294	11,845	12,408	12,308	11,103	10,961	135,859
Public Fire Protection	256,006	218,316	216,704	264,338	215,048	118,769	216,270	216,885	216,564	216,007	216,083	216,071	2,587,061
Private Fire Protection	(2,112)	37,839	38,077	37,978	37,755	37,612	38,151	38,482	37,428	37,934	37,880	37,946	414,970
Sales to Public Authorities	39,481	34,170	32,054	28,557	31,920	42,977	48,805	51,065	52,646	47,076	35,041	33,763	477,555
Irrigation Sales	14,502	3,152	1,548	8,995	145,954	282,587	301,760	302,453	326,047	226,014	42,279	6,991	1,662,282
Other Water/Misc Service	18,645	9,884	13,544	14,714	35,316	26,612	23,185	20,857	22,840	31,726	24,164	22,320	263,807
Backflow Prevention Insp.	17,675	22,725	20,275	10,125	6,750	13,075	11,050	13,650	15,475	20,425	15,000	12,450	178,675
Water Main Extension	-	-	-	-	-	-	-	-	-	-	-	-	-
Rents From Water Property	1,350	-	434	-	-	-	-	-	-	-	-	-	1,784
Revenue From Cut Off Fees	-	150	375	525	525	375	150	75	375	300	75	-	2,925
Penalties (Forfeit Disc.)	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Leak Insurance	119,606	89,335	88,159	88,064	88,074	88,284	88,332	88,380	88,447	88,385	88,520	88,527	1,092,113
System Development Fee	444	62,423	3,001	7,703	14,971	5,993	30,788	2,146	5,993	32,498	3,428	2,573	171,959
<b>Sub Total</b>	<b>1,791,649</b>	<b>1,379,824</b>	<b>1,413,660</b>	<b>1,416,551</b>	<b>1,550,424</b>	<b>1,778,028</b>	<b>1,922,729</b>	<b>1,847,099</b>	<b>1,940,382</b>	<b>1,733,535</b>	<b>1,421,448</b>	<b>1,400,255</b>	<b>19,595,583</b>
<b>Utilities - Sewage</b>													
Metered Sales/Residential	2,306,914	1,744,705	1,735,503	1,713,690	1,719,599	1,756,843	1,756,066	1,703,036	1,720,514	1,458,714	1,677,936	1,697,959	20,991,478
Metered Sales/Commercial	722,542	628,267	567,277	602,329	624,001	629,819	661,299	651,803	667,802	500,093	570,805	614,973	7,441,009
Metered Sales/Industrial	364,003	464,185	406,552	419,021	489,756	419,914	410,283	447,865	425,913	460,008	410,407	456,826	5,174,732
Metered Sales/Multi Family	297,204	257,940	262,684	254,823	256,118	259,014	256,143	240,759	263,217	238,179	235,197	241,814	3,063,092
Metered Sales/Institution	32,407	25,676	26,010	25,117	25,884	27,299	28,214	26,460	28,248	26,407	26,633	26,310	324,665
Sales to Public Authority	90,872	70,069	76,152	73,872	74,470	93,631	96,638	102,303	109,194	101,345	84,430	81,723	1,054,698
Wholesale Meter/New Carlisle	22,739	-	-	-	-	-	-	-	-	-	-	-	22,739
Penalties (Forfeit Disc.)	-	-	-	-	-	-	750	-	-	-	-	-	750
Dumping Fees	3,903	3,815	1,033	3,605	3,763	2,538	4,025	3,815	4,257	2,025	2,013	140	34,930
Laboratory Service Fees	-	15	-	-	160	-	-	-	-	-	-	-	175
Discharge Permit Fees	3,500	1,750	-	-	2,500	-	-	1,950	2,825	500	500	2,250	15,775
System Development Fee	1,069	151,503	10,324	18,568	23,754	14,479	70,126	2,113	13,449	115,468	7,266	6,235	434,354
Sewer Repair Insurance	65,905	49,318	48,696	48,653	48,436	48,698	48,724	48,763	48,838	48,790	49,013	49,036	602,870
Sewer Repair Deductible	10,271	6,217	11,765	7,149	8,249	7,267	6,700	6,300	8,999	7,052	6,735	7,764	94,468
Misc Revenues	-	-	-	-	-	-	-	-	57	-	-	595	653
UAP Assistance Fee	-	-	-	-	-	-	9	73,263	73,228	518,796	73,226	73,066	811,588
UAP Credit (Contra)	-	-	-	-	-	-	-	(30,204)	(29,910)	(208,139)	(29,004)	(28,229)	(325,485)
RINS Credits	-	-	-	-	-	-	-	-	103,455	-	-	-	103,455
Disconnect Program Fee	10,729	(8,808)	-	-	-	-	-	-	-	-	-	-	1,921
<b>Sub Total</b>	<b>3,932,057</b>	<b>3,394,652</b>	<b>3,145,995</b>	<b>3,166,827</b>	<b>3,276,689</b>	<b>3,259,500</b>	<b>3,338,977</b>	<b>3,278,228</b>	<b>3,440,086</b>	<b>3,269,239</b>	<b>3,115,157</b>	<b>3,230,462</b>	<b>39,847,868</b>
<b>Utilities - Other</b>													
Storm Water Fees	117,908	87,317	85,389	85,478	85,806	86,619	86,884	86,585	84,682	85,199	86,265	86,206	1,064,337
Clean Air/ReLeaf (Leaf Pickup)	51,483	38,089	37,556	37,531	37,588	37,686	37,703	37,728	37,763	37,729	37,741	37,725	466,321
<b>Sub Total</b>	<b>169,390</b>	<b>125,406</b>	<b>122,945</b>	<b>123,008</b>	<b>123,394</b>	<b>124,305</b>	<b>124,587</b>	<b>124,313</b>	<b>122,445</b>	<b>122,928</b>	<b>124,006</b>	<b>123,931</b>	<b>1,530,658</b>

City of South Bend  
Revenue by Type by Month

For the Year Ended December 31, 2021

Revenue Type	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total
<b>Charges for Services</b>													
<b>Organic Resources</b>													
Yard Waste Drop-Off	16,991	150	14,556	6,661	5,675	6,884	9,819	7,264	6,474	5,812	9,151	7,399	96,835
Mulch/Compost Sales	35	-	6,946	12,682	13,460	2,827	3,830	3,908	9,336	1,864	5,188	4,298	64,375
<b>Sub Total</b>	17,026	150	21,502	19,344	19,135	9,711	13,649	11,172	15,811	7,676	14,339	11,697	161,210
<b>Total Charges for Services</b>	<b>9,029,129</b>	<b>8,608,326</b>	<b>8,007,341</b>	<b>8,660,106</b>	<b>8,501,346</b>	<b>9,040,169</b>	<b>9,266,968</b>	<b>8,972,762</b>	<b>9,337,186</b>	<b>9,097,361</b>	<b>7,752,116</b>	<b>8,787,879</b>	<b>105,060,688</b>
<b>Fines, Forfeitures, &amp; Fees</b>													
<b>General</b>													
Ordinance Violation	-	-	-	-	-	-	-	-	-	-	-	-	-
Bad Checks Fines	11	20	10	12	24	-	24	12	24	-	12	-	149
Credit Reports	-	-	-	-	-	-	-	-	-	-	-	-	-
Court Fees	-	1,344	-	1,322	-	-	-	1,350	100	1,006	50	-	5,171
Plan Commission Application Fee	250	2,700	1,600	2,400	2,300	1,600	1,400	800	1,000	2,250	1,600	1,900	19,800
Zoning Appeals Application Fee	650	125	700	1,425	1,625	1,675	1,720	550	1,150	1,725	800	750	12,895
Zoning Admin Fees	1,100	750	1,050	1,600	1,300	1,700	1,500	1,850	1,750	1,100	1,850	1,250	16,800
Zoning Admin Fines	-	-	-	-	-	-	-	-	-	-	-	-	-
Tax Abatement Admin Fees	-	-	2,913	1,956	-	2,211	1,329	-	-	-	-	-	8,409
Test Filling Fees	50	200	250	200	150	50	200	300	400	200	250	200	2,450
Econ Dev-CDBG Loan Late Fees	-	-	-	10	-	490	-	-	-	-	-	-	500
<b>Sub Total</b>	2,061	5,139	6,523	8,925	5,399	7,726	6,173	4,862	4,424	6,281	4,562	4,100	66,174
<b>Code Enforcement</b>													
Vacant Bldg Registration	-	-	-	-	-	-	-	-	-	-	-	-	-
Landlord Registration Fee	20	5	-	5	-	-	-	10	5	-	-	85	130
Rental Unit Safety Fees	-	-	-	-	750	1,500	-	250	1,000	2,750	250	250	6,750
Demolition & Boarding	3,098	4,325	4,317	4,378	1,371	2,470	3,264	2,002	1,487	2,187	50	1,719	30,666
Collections	449	2,491	2,008	1,250	-	429	13,530	-	-	-	-	28,039	48,195
Environmental Violations	24,439	10,500	22,026	14,383	10,002	27,016	24,345	27,569	14,502	17,638	6,099	21,124	219,644
Ordinance Violation	650	-	2,900	7,600	2,411	2,210	5,225	8,845	2,990	1,750	1,700	2,470	38,750
Animal Ordinance Violation	19,610	28,495	(44,295)	2,017	550	1,096	1,577	787	1,049	350	2,392	1,540	15,169
Forfeitures-Civil Penalties	425	1,038	985	10,012	250	2,195	33,866	1,000	440	-	-	42,521	92,732
<b>Sub Total</b>	48,690	46,854	(12,058)	39,645	15,333	36,915	81,808	40,463	21,473	24,675	10,491	97,748	452,036
<b>Parking</b>													
Street Parking Fines	2,761	2,432	4,140	6,436	3,815	6,221	4,205	5,540	4,057	4,955	4,680	2,755	51,998
<b>Public Safety</b>													
False Alarms Fine	4,173	11,366	3,712	2,023	2,512	4,255	4,607	5,671	3,583	9,592	6,688	6,814	64,997
Noise Ordinance	115	95	70	20	2,986	3,074	1,589	6,309	3,195	1,028	1,131	169	19,780
Curfew Violation	-	-	-	-	-	-	-	-	-	-	-	-	-
Impound Towing Fees	530	620	740	570	610	640	496	680	670	586	460	710	7,312
<b>Sub Total</b>	4,818	12,081	4,522	2,613	6,108	7,970	6,692	12,660	7,448	11,206	8,278	7,693	92,089
<b>Total Fines, Forfeitures, &amp; Fees</b>	<b>58,330</b>	<b>66,506</b>	<b>3,127</b>	<b>57,619</b>	<b>30,655</b>	<b>58,832</b>	<b>98,878</b>	<b>63,525</b>	<b>37,402</b>	<b>47,116</b>	<b>28,012</b>	<b>112,296</b>	<b>662,297</b>

City of South Bend  
Revenue by Type by Month

For the Year Ended December 31, 2021

Revenue Type	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total
<b>Other Income</b>													
<b>Miscellaneous Revenue</b>													
Miscellaneous Revenue	51,848	106,822	37,233	100,461	26,239	24,004	(12,731)	87,197	4,549	997	1,876	272,576	701,070
Sale of Scrap Metal	3,876	2,116	3,590	1,476	1,623	3,790	7,591	1,457	1,047	-	3,753	1,684	32,004
Bond Interest Rebate	-	-	-	45,718	-	-	-	-	-	-	-	43,762	89,480
Bosch Principal Income	-	-	17,736	-	-	17,869	-	-	-	-	-	-	35,604
Bosch Interest Income IDFA	-	-	267	-	-	134	-	-	-	-	-	-	401
Origination Fees	-	-	-	7,750	-	-	-	18,750	1,750	-	-	750	29,000
Loan Servicing Fees	8,703	7,908	-	-	-	359	3,000	1,000	1,343	-	5,083	-	27,396
<b>Sub Total</b>	<b>64,427</b>	<b>116,846</b>	<b>58,826</b>	<b>155,405</b>	<b>27,862</b>	<b>46,155</b>	<b>(2,140)</b>	<b>108,404</b>	<b>8,688</b>	<b>997</b>	<b>10,712</b>	<b>318,773</b>	<b>914,956</b>
<b>Bank Account Interest</b>	<b>247,262</b>	<b>74,427</b>	<b>67,151</b>	<b>385,080</b>	<b>47,893</b>	<b>56,887</b>	<b>425,511</b>	<b>64,320</b>	<b>117,798</b>	<b>75,689</b>	<b>54,935</b>	<b>110,271</b>	<b>1,727,224</b>
<b>Rental of Property</b>	<b>2,047</b>	<b>20,300</b>	<b>20,761</b>	<b>7,063</b>	<b>23,786</b>	<b>10,832</b>	<b>(637)</b>	<b>10,832</b>	<b>-</b>	<b>16,061</b>	<b>5,715</b>	<b>30,417</b>	<b>147,175</b>
<b>Donations</b>	<b>548,608</b>	<b>1,502</b>	<b>609,311</b>	<b>994</b>	<b>1,214</b>	<b>388,893</b>	<b>1,406</b>	<b>65,234</b>	<b>2,824,465</b>	<b>76,938</b>	<b>840</b>	<b>62,357</b>	<b>4,581,762</b>
<b>3rd Party Revenue</b>													
Cable TV Franchise Fees	-	-	162,574	-	169,473	-	-	170,802	-	-	167,912	-	670,761
Video Franchise Fees	-	-	-	35,160	-	-	-	36,173	-	-	33,682	-	105,016
<b>Sub Total</b>	<b>-</b>	<b>-</b>	<b>162,574</b>	<b>35,160</b>	<b>169,473</b>	<b>-</b>	<b>-</b>	<b>206,975</b>	<b>-</b>	<b>-</b>	<b>201,594</b>	<b>-</b>	<b>775,777</b>
<b>Total Other Income</b>	<b>862,344</b>	<b>213,075</b>	<b>918,624</b>	<b>583,702</b>	<b>270,229</b>	<b>502,767</b>	<b>424,140</b>	<b>455,764</b>	<b>2,950,951</b>	<b>169,684</b>	<b>273,796</b>	<b>521,818</b>	<b>8,146,893</b>

<b>Reimbursements</b>													
Miscellaneous Reimbursements	645	9,160	3,926	(96,588)	5,405	117,425	12,349	21,514	(29,530)	1,222	92,386	7,626	145,541
Insurance Claim	-	-	-	-	-	-	-	-	1,066	-	208	-	1,274
IT Services	6,471	6,377	6,471	6,471	6,471	6,471	6,471	6,471	6,471	6,471	6,471	6,471	77,553
Travel Reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-
Lamppost Program	-	-	-	1,350	1,800	3,500	1,100	-	-	-	-	-	7,750
Energy Rebates	-	-	-	-	77,120	-	-	-	-	-	-	-	77,120
Repair Reimbursement	75	-	75	8,604	-	710	75	75	75	18,773	713	75	29,251
Salary/Overtime Reimb	2,574	9,900	8,421	3,140	9,489	46,731	22,400	24,180	25,766	2,661	15,541	110,671	281,472
Diesel Tax Rebate	-	-	-	-	-	-	-	14,166	-	-	-	22,864	37,030
Pharmacy Rebates	-	340,848	31,192	30,441	198,970	-	30,861	155,732	30,831	30,921	85,691	33,148	968,634
Beck's Lake Reimbursement	-	-	8,114	-	-	-	-	-	-	-	-	-	8,114
EPA Professional Services	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Reimbursements</b>	<b>9,764</b>	<b>366,284</b>	<b>58,200</b>	<b>(46,582)</b>	<b>299,254</b>	<b>174,836</b>	<b>73,257</b>	<b>222,138</b>	<b>34,679</b>	<b>60,048</b>	<b>201,009</b>	<b>180,854</b>	<b>1,633,739</b>

<b>Other Sources</b>													
<b>Interfund Transfers &amp; Fixed Cost Allocations</b>													
Interfund Transfers In	6,435,249	3,433,527	3,548,093	3,444,470	11,274,105	3,459,807	7,594,624	2,993,020	7,417,431	2,735,212	2,561,450	6,946,930	61,843,919
PILOT	512,861	512,860	512,860	512,860	512,860	512,860	512,860	512,860	512,860	512,860	512,860	512,860	6,154,321
Administration Cost Allocation	696,661	696,674	696,674	696,674	696,674	696,674	696,674	696,674	696,674	696,674	696,674	696,674	8,360,075
IT Cost Allocation	760,815	760,821	760,821	760,821	760,821	760,821	760,821	760,821	760,821	760,821	760,821	760,821	9,129,846
Liability Insurance Allocation	272,054	272,086	272,086	272,086	272,086	272,086	272,086	272,086	272,086	272,086	272,086	272,086	3,265,000
Payroll Cost Allocation	206,352	206,348	206,348	206,348	206,348	206,348	206,348	206,348	206,348	206,348	206,348	206,348	2,476,180
Facilities Management Allocation	10,818	10,797	10,797	10,797	10,797	10,797	10,797	10,797	10,797	10,797	10,797	10,797	129,585
Utility Customer Service Mgmt Allocatio	147,022	147,019	147,019	147,019	147,019	147,019	147,019	147,019	147,019	147,019	147,019	147,019	1,764,231
<b>Sub Total</b>	<b>9,041,832</b>	<b>6,040,132</b>	<b>6,154,698</b>	<b>6,051,075</b>	<b>13,880,710</b>	<b>6,066,412</b>	<b>10,201,229</b>	<b>5,599,625</b>	<b>10,024,036</b>	<b>5,341,817</b>	<b>5,168,055</b>	<b>9,553,535</b>	<b>93,123,157</b>

City of South Bend  
Revenue by Type by Month

For the Year Ended December 31, 2021

Revenue Type	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total
<b>Other Sources</b>													
<b>Sale of Assets</b>													
Sale of Capital Assets	-	-	-	-	-	-	-	168,498	-	-	-	-	168,498
Sale of Non-Capital Assets	-	-	-	-	-	-	-	9,168	-	-	-	-	9,168
Sale of Property	1,000	24,993	-	-	-	-	-	3,105	900	-	-	(18,575)	11,424
Other Damage Reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-
Vehicle Damage Reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-
Hydrant Damage Reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Sub Total</b>	1,000	24,993	-	-	-	-	-	180,771	900	-	-	(18,575)	189,089
<b>Issuance of Debt</b>													
Capital Lease Proceeds	-	-	-	-	-	900,928	-	-	3,691,270	-	-	-	4,592,198
Bond Proceeds	-	-	-	76,100	7,533,900	-	-	-	12,450,000	-	-	-	20,060,000
Premium on Bonds	-	-	-	-	1,250,022	-	-	-	1,889,893	-	-	-	3,139,916
<b>Sub Total</b>	-	-	-	76,100	8,783,922	900,928	-	-	18,031,163	-	-	-	27,792,114
<b>Refunds</b>													
Refunds	273	3,622	5,874	60,359	13,007	(6,469)	259	23,644	54,499	45	11,983	18,756	185,853
Specific Stop Loss	-	-	-	133,739	3,884	58,968	11,801	6,705	26,060	104,922	78,966	39,703	464,747
Utility Receipts Tax Refund	-	-	-	10,695	-	-	-	-	-	-	-	-	10,695
<b>Sub Total</b>	273	3,622	5,874	204,793	16,891	52,499	12,060	30,349	80,559	104,966	90,949	58,459	661,295
<b>Other</b>													
Sale of Property Held for Resale	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund Loan - Principal Income	6,000	211,261	-	6,000	-	250,000	6,000	215,776	-	6,000	-	-	701,037
Interfund Loan - Interest Income	-	35,403	-	-	-	-	-	30,888	-	-	-	-	66,291
Other Loan - Principal Income	429	5,931	611	2,922	443	4,875	5,261	1,068	5,796	7,020	2,819	22,828	60,003
Other Loan - Interest Income	-	-	-	417	97,760	1,631	33,511	31,065	17,772	13,495	18,132	21,449	235,232
<b>Sub Total</b>	6,429	252,595	611	9,339	98,202	256,506	44,772	278,797	23,568	26,515	20,951	44,277	1,062,562
<b>Total Other Sources</b>	<b>9,049,534</b>	<b>6,321,342</b>	<b>6,161,183</b>	<b>6,341,306</b>	<b>22,779,725</b>	<b>7,276,346</b>	<b>10,258,062</b>	<b>6,089,543</b>	<b>28,160,226</b>	<b>5,473,299</b>	<b>5,279,956</b>	<b>9,637,696</b>	<b>122,828,218</b>
<b>Revenue Total</b>	<b>23,317,346</b>	<b>19,672,607</b>	<b>19,581,165</b>	<b>20,948,855</b>	<b>66,601,955</b>	<b>77,805,585</b>	<b>27,585,873</b>	<b>20,323,731</b>	<b>50,232,996</b>	<b>20,275,300</b>	<b>18,122,961</b>	<b>66,110,168</b>	<b>430,578,541</b>



**City of South Bend  
2021 Revenue by Type by Fund**

Fund No.	Fund Name	Property Taxes	Local Income Taxes	Other Taxes	Grants / Intergov.	Licenses & Permits	Charges for Services	Fines, Forfeitures & Fees	Interfund Allocations	Debt Proceeds	Donations	Interest Earnings	Other Income	Interfund Transfers In	Total
<b>City Controlled Funds</b>															
101	<b>General Fund</b>	43,659,873	-	4,251,806	1,482,045	258,054	5,286,199	6,235	9,896,054	-	1,769,377	290,597	1,238,059	8,881,400	77,019,698
<b>Special Revenue Funds</b>															
102	Rainy Day	-	-	-	-	-	-	-	-	-	-	64,091	-	-	64,091
201	Parks & Recreation	10,271,000	-	911,437	200,000	253	2,922,965	12	-	-	912,899	20,758	132,135	1,232,541	16,604,000
202	Motor Vehicle Highway	-	-	3,204,129	123,272	1,975	224,847	-	150,163	890,000	-	23,518	41,861	3,500,000	8,159,765
209	Studebaker-Oliver Revitalizing Grants	-	-	-	-	-	-	-	-	-	-	4,318	-	-	4,318
210	Economic Development State Grants	-	-	-	41,015	-	-	-	-	-	-	160	36,005	-	77,180
211	Dept of Community Investment Operating	-	-	-	9,200	-	1,453,279	57,904	145,765	-	-	6,023	573	500,000	2,172,743
212	Dept of Community Investment Grants	-	-	-	2,563,504	-	-	500	-	-	-	-	341,376	-	2,905,379
216	Police State Seizures	-	-	22,670	-	-	-	-	-	-	-	993	-	7,636	31,299
217	Gift, Donation, Bequest	-	-	-	-	-	-	-	-	-	471,608	6,884	-	-	478,492
218	Police Curfew Violations	-	-	-	-	-	-	-	-	-	-	82	-	-	82
219	Unsafe Building	-	-	-	-	-	-	34,066	-	-	-	4,812	-	-	38,879
220	Law Enforcement Continuing Education	-	-	-	41,980	-	115,024	89,648	-	-	500	2,229	2,970	73,512	325,862
221	Rental Units Regulation	-	-	-	-	-	-	6,880	-	-	-	728	-	50,000	57,608
227	Loss Recovery	-	-	-	-	-	-	-	-	-	-	2,515	-	-	2,515
230	Code Enforcement Fund	-	-	-	-	43,555	47,624	411,114	34,708	235,000	-	941	2,998	2,290,000	3,065,940
249	Local Income Tax - Public Safety	-	9,391,746	-	-	-	-	-	-	-	-	25,015	-	-	9,416,761
251	Local Road & Street	-	-	1,939,498	670,528	-	-	-	-	-	-	18,850	-	-	2,628,875
257	LOIT Special Distribution	-	-	-	-	-	-	-	-	-	-	1,469	1,500	-	2,969
258	Human Rights Federal Grants	-	-	-	162,140	-	10,833	-	-	-	-	2,417	-	-	175,390
263	American Rescue Plan	-	-	-	29,455,024	-	-	-	-	-	-	81,618	-	-	29,536,642
264	COVID-19 Response	-	-	-	1,490,275	-	-	-	-	-	-	-	5,000	1,448,093	2,943,368
265	Local Road & Bridge Grant	-	-	-	791,072	-	-	-	-	-	-	4,832	-	1,000,000	1,795,904
266	MVH Restricted Fund	-	-	3,204,129	-	-	-	-	-	-	-	9,704	-	-	3,213,833
273	Morris PAC / Palais Royale Marketing	-	-	-	-	-	4,983	-	-	-	500	453	-	-	5,936
274	Morris PAC Self-Promotion	-	-	-	-	-	37,223	-	-	-	-	1,355	-	-	38,578
280	Police Block Grants	-	-	-	-	-	-	-	-	-	-	24	-	-	24
289	Haz-Mat	-	-	-	-	-	-	-	-	-	-	165	-	-	165
291	Indiana River Rescue	-	-	-	-	-	94,550	-	-	-	-	1,993	1,300	-	97,843
294	Regional Police Academy	-	-	-	-	-	19,625	-	-	-	-	819	-	-	20,444
295	COPS MORE Grant	-	-	-	103,213	-	-	7,312	-	-	-	432	120	-	111,077
299	Police Federal Drug Enforcement	-	-	57,919	-	-	-	-	-	-	-	192	-	-	58,110
404	Local Income Tax - Certified Shares	-	13,334,937	-	-	-	-	-	-	1,598,000	-	87,126	246,998	147,786	15,414,847
408	Local Income Tax - Economic Development	-	13,006,489	-	-	-	-	-	-	-	-	128,951	151,545	1,000,000	14,286,985
410	Urban Development Action Grant	-	-	-	-	-	-	-	-	-	-	172	18,278	-	18,449
655	Project ReLeaf	-	-	-	-	-	466,321	-	-	-	-	2,322	-	-	468,643
705	Police K-9 Unit	-	-	-	-	-	-	-	-	-	-	14	-	-	14
730	City Cemetery	-	-	-	-	-	-	-	-	-	-	178	-	-	178
731	Bowman Cemetery	-	-	-	-	-	-	-	-	-	-	2,793	-	-	2,793
754	Industrial Revolving Fund	-	-	-	2,658,410	-	-	-	-	-	-	380	300,472	-	2,959,263
<b>Total Special Revenue Funds</b>		<b>10,271,000</b>	<b>35,733,172</b>	<b>9,339,782</b>	<b>38,309,632</b>	<b>45,783</b>	<b>5,397,274</b>	<b>607,436</b>	<b>330,636</b>	<b>2,723,000</b>	<b>1,385,507</b>	<b>509,327</b>	<b>1,283,131</b>	<b>11,249,568</b>	<b>117,185,248</b>
<b>Debt Service Funds</b>															
312	2017 Parks Bond Debt Service	1,116,956	-	68,319	-	-	-	-	-	-	-	500	-	-	1,185,775
350	2018 Fire Station #9 Bond Debt Service	-	-	-	-	-	-	-	-	-	-	-	-	345,306	345,306
672	Century Center Energy Conservation Debt Svc	-	-	221,437	-	-	-	-	-	-	-	1,574	89,480	97,217	409,708
752	South Bend Redevelopment Authority	-	-	-	-	-	-	-	-	-	-	71	-	2,866,000	2,866,071
755	South Bend Building Corporation	-	-	-	-	-	-	-	-	8,860,022	-	58	-	2,564,000	11,424,080

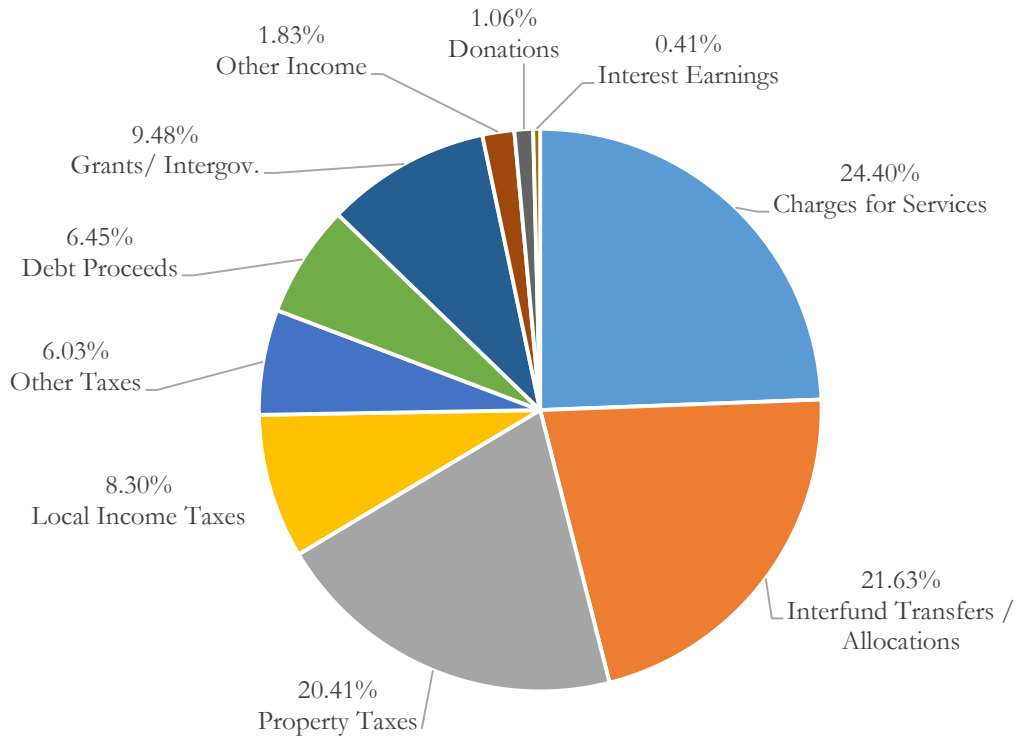
**City of South Bend  
2021 Revenue by Type by Fund**

Fund No.	Fund Name	Property Taxes	Local Income Taxes	Other Taxes	Grants / Intergov.	Licenses & Permits	Charges for Services	Fines, Forfeitures & Fees	Interfund Allocations	Debt Proceeds	Donations	Interest Earnings	Other Income	Interfund Transfers In	Total
756	2015 Smart Streets Bond Debt Service	-	-	-	-	-	-	-	-	-	-	91	-	1,716,000	1,716,091
757	2015 Parks Bond Debt Service	-	-	-	-	-	-	-	-	-	-	47	-	375,986	376,033
760	2017 Eddy Street Commons Bond Debt Service	-	-	-	-	-	-	-	-	-	-	184	-	1,915,979	1,916,164
	<b>Total Debt Service Funds</b>	<b>1,116,956</b>	<b>-</b>	<b>289,756</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,860,022</b>	<b>-</b>	<b>2,525</b>	<b>89,480</b>	<b>9,880,489</b>	<b>20,239,229</b>
	<b>Capital Funds</b>														
287	Fire Department Capital	-	-	-	-	-	1,905,360	300	-	210,000	-	8,474	1,334	-	2,125,468
401	Coveleski Stadium Capital	-	-	-	-	-	-	-	-	-	-	58	-	-	58
406	Cumulative Capital Development	469,124	-	41,568	-	-	-	-	-	-	-	928	-	-	511,620
407	Cumulative Capital Improvement	-	-	207,761	-	-	-	-	-	-	-	3,682	25,000	-	236,443
412	Major Moves Construction	-	-	-	84,756	-	-	-	-	-	-	9,556	493,328	-	587,639
413	Professional Sports Convention Development Area	-	-	775,414	-	-	-	-	-	-	-	218	-	-	775,632
416	Morris Performing Arts Center Capital	-	-	-	-	-	37,223	-	-	-	-	1,057	-	1,800,000	1,838,280
450	Palais Royale Historic Preservation	-	-	-	-	-	12,078	-	-	-	-	493	-	-	12,571
451	2018 Fire Station #9 Bond Capital	-	-	-	-	-	-	-	-	-	-	1,857	-	-	1,857
455	2021 Infrastructure Bond Capital	-	-	-	-	-	-	-	-	-	-	21,221	-	8,601,026	8,622,248
471	2017 Parks Bond Capital	-	-	-	-	-	-	-	-	-	-	31,461	-	-	31,461
750	Equipment/Vehicle Leasing	-	-	-	-	-	-	-	-	-	-	17	-	-	17
759	2017 Eddy Street Commons Bond Capital	-	-	-	-	-	-	-	-	-	-	1	-	-	1
	<b>Total Capital Funds</b>	<b>469,124</b>	<b>-</b>	<b>1,024,743</b>	<b>84,756</b>	<b>-</b>	<b>1,954,661</b>	<b>300</b>	<b>-</b>	<b>210,000</b>	<b>-</b>	<b>79,024</b>	<b>519,662</b>	<b>10,401,026</b>	<b>14,743,295</b>
	<b>Enterprise Funds</b>														
600	Consolidated Building Fund	-	-	-	-	1,515,351	-	2,516	-	-	-	12,194	1,044	-	1,531,105
601	Parking Garages	-	-	-	-	-	905,346	45,810	-	-	-	4,803	71	-	956,029
610	Solid Waste Operations	-	-	-	-	-	6,092,214	-	-	-	-	781	49,951	1,796,371	7,939,316
611	Solid Waste Capital	-	-	-	-	-	-	-	-	758,270	-	34	-	867,967	1,626,271
620	Water Works Operations	-	-	-	-	-	19,423,624	-	1,856,424	-	-	28,409	23,582	656,984	21,989,022
622	Water Works Capital	-	-	-	-	-	171,959	-	-	-	-	50,372	11,040	3,373,000	3,606,371
624	Water Works Customer Deposit	-	-	-	-	-	-	-	-	-	-	7,493	-	-	7,493
625	Water Works Sinking (Debt Service)	-	-	-	-	-	-	-	-	-	-	2,818	-	1,508,702	1,511,520
626	Water Works Bond Reserve	-	-	-	-	-	-	-	-	-	-	8,191	-	-	8,191
629	Water Works Operations & Maintenance Reserve	-	-	-	-	-	-	-	-	-	-	17,168	-	-	17,168
640	Sewer Repair Insurance	-	-	-	-	-	697,338	-	-	-	-	12,053	-	-	709,391
641	Sewage Works Operations	-	-	-	-	-	38,772,010	-	449,895	-	-	69,545	276,595	1,697,758	41,265,804
642	Sewage Works Capital	-	-	-	-	-	539,730	-	-	-	-	87,851	24,656	5,946,370	6,598,607
643	Sewage Works Operations & Maintenance Reserve	-	-	-	-	-	-	-	-	-	-	32,719	-	-	32,719
649	Sewage Sinking (Debt Service)	-	-	-	-	-	-	-	-	14,339,893	-	19,986	-	7,845,090	22,204,969
653	Sewage Debt Service Reserve	-	-	-	-	-	-	-	-	-	-	271	-	1,509,210	1,509,481
654	Sewage Works Customer Deposit	-	-	-	-	-	-	-	-	-	-	4,446	-	-	4,446
667	Storm Sewer Fund	-	-	-	68,000	-	1,064,337	-	-	-	-	7,492	-	-	1,139,829
670	Century Center Operations	-	-	637,500	-	-	1,401,480	-	67,477	-	-	54	5,177	-	2,111,688
671	Century Center Capital	-	-	-	-	-	-	-	-	-	-	98	-	-	98
	<b>Total Enterprise Funds</b>	<b>-</b>	<b>-</b>	<b>637,500</b>	<b>68,000</b>	<b>1,515,351</b>	<b>69,068,039</b>	<b>48,326</b>	<b>2,373,796</b>	<b>15,098,163</b>	<b>-</b>	<b>366,778</b>	<b>392,114</b>	<b>25,201,451</b>	<b>114,769,519</b>
	<b>Internal Service Funds</b>														
222	Central Services	-	-	-	-	2,711	7,279,944	-	129,585	-	-	6,268	78,626	-	7,497,135
224	Central Services Capital	-	-	-	-	-	-	-	-	-	-	40	1,472	82,645	84,157
226	Liability Insurance	-	-	-	-	-	-	-	3,265,000	-	-	36,491	84,555	-	3,386,046
278	Police Take Home Vehicle	-	-	-	-	-	14,640	-	-	-	-	4,038	-	-	18,678

**City of South Bend  
2021 Revenue by Type by Fund**

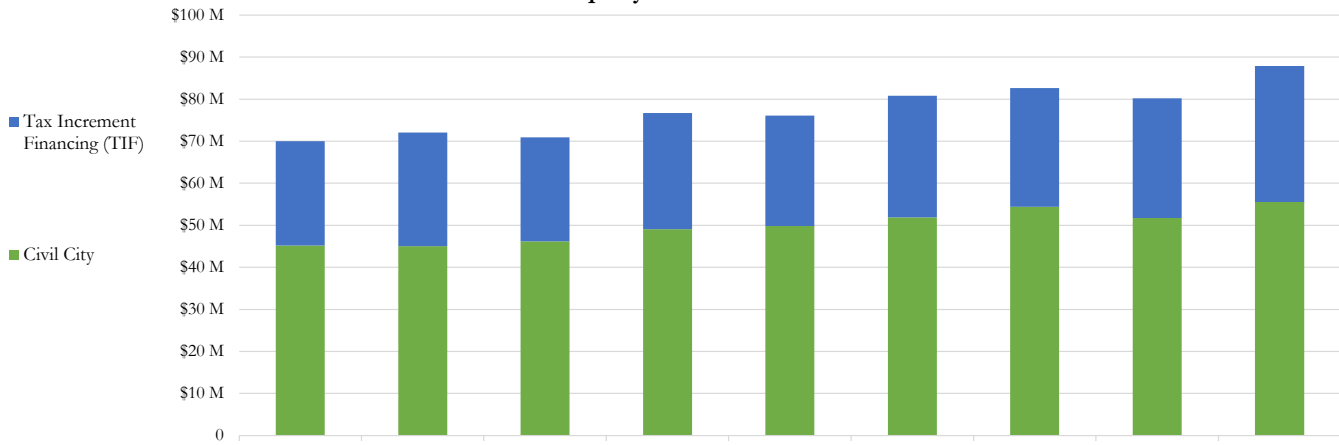
Fund No.	Fund Name	Property Taxes	Local Income Taxes	Other Taxes	Grants / Intergov.	Licenses & Permits	Charges for Services	Fines, Forfeitures & Fees	Interfund Allocations	Debt Proceeds	Donations	Interest Earnings	Other Income	Interfund Transfers In	Total
279	IT / Innovation / 311 Call Center	-	-	-	-	-	47,379	-	9,129,846	900,928	15,000	14,598	111,836	-	10,219,588
711	Self-Funded Employee Benefits	-	-	-	-	-	15,742,095	-	-	-	-	62,791	1,438,628	-	17,243,514
713	Unemployment Compensation	-	-	-	-	-	22,056	-	-	-	-	69	74,683	6,667	103,474
714	Parental Leave Fund	-	-	-	-	-	248,401	-	-	-	-	1,125	-	-	249,526
	<b>Total Internal Service Funds</b>	-	-	-	-	2,711	23,354,515	-	12,524,431	900,928	15,000	125,421	1,789,800	89,312	38,802,118
	<b>Fiduciary Funds</b>														
701	Fire Pension	-	-	4,101,279	-	-	-	-	-	-	-	1,809	-	-	4,103,087
702	Police Pension	-	-	5,950,693	-	-	-	-	-	-	-	2,305	4,119	-	5,957,118
	<b>Total Fiduciary Funds</b>	-	-	10,051,971	-	-	-	-	-	-	-	4,114	4,119	-	10,060,205
	<b>Total City Funds</b>	55,516,953	35,733,172	25,595,557	39,944,433	1,821,899	105,060,688	662,297	25,124,917	27,792,114	3,169,885	1,377,786	5,316,366	65,703,246	392,819,312
	<b>Redevelopment Commission Controlled Funds</b>														
	<b>Tax Increment Financing Funds</b>														
324	TIF - River West Development Area	18,120,969	-	383,000	868,707	-	-	-	-	-	-	153,650	22,900	585,315	20,134,540
422	TIF - West Washington	348,856	-	-	-	-	-	-	-	-	-	7,164	-	-	356,020
429	TIF - River East Development Area (NE Dev)	4,328,968	-	-	-	-	-	-	-	-	-	39,992	74,327	673,180	5,116,467
430	TIF - Southside Development Area #1	2,981,728	-	-	-	-	-	-	-	-	-	75,461	-	-	3,057,189
435	TIF - Douglas Road	269,923	-	-	-	-	-	-	-	-	-	687	-	-	270,610
436	TIF - River East Residential Area (NE Res)	6,299,000	-	-	-	-	-	-	-	-	-	19,471	-	-	6,318,471
	<b>Total Tax Increment Financing Funds</b>	32,349,444	-	383,000	868,707	-	-	-	-	-	-	296,425	97,227	1,258,495	35,253,296
	<b>Redevelopment Funds</b>														
433	Redevelopment General	-	3,543	-	-	-	-	-	-	-	1,411,877	13,014	1,000	-	1,429,434
439	Certified Technology Park	-	-	-	-	-	-	-	-	-	-	65	-	-	65
452	2018 TIF Park Bond Capital	-	-	-	-	-	-	-	-	-	-	15,033	-	-	15,033
454	Airport Urban Enterprise Zone	-	-	-	-	-	-	-	-	-	-	2,411	-	-	2,411
	<b>Total Redevelopment Funds</b>	-	3,543	-	-	-	-	-	-	-	1,411,877	30,523	1,000	-	1,446,943
	<b>Debt Service Funds</b>														
315	Airport 2003 Debt Reserve	-	-	-	-	-	-	-	-	-	-	6,133	-	-	6,133
328	SBCDA 2003 Debt Reserve	-	-	-	-	-	-	-	-	-	-	10,253	-	-	10,253
351	2018 TIF Park Bond Debt Service	-	-	-	-	-	-	-	-	-	-	6,085	-	-	6,085
352	2019 South Shore Double Tracking Debt Service	-	-	-	-	-	-	-	-	-	-	3	-	1,036,500	1,036,503
353	2020 TIF Library Bond Debt Service Reserve	-	-	-	-	-	-	-	-	-	-	16	-	-	16
	<b>Total Debt Service Funds</b>	-	-	-	-	-	-	-	-	-	-	22,490	-	1,036,500	1,058,990
	<b>Total Redevelopment Commission Funds</b>	32,349,444	3,543	383,000	868,707	-	-	-	-	-	1,411,877	349,438	98,227	2,294,995	37,759,230
	<b>Grand Total</b>	87,866,397	35,736,715	25,978,557	40,813,139	1,821,899	105,060,688	662,297	25,124,917	27,792,114	4,581,762	1,727,224	5,414,593	67,998,240	430,578,541

**City of South Bend**  
**2021 Revenue Summary**  
**Revenue by Type**



<b>Revenue Type</b>	<b>2021 Actual Revenue</b>	<b>Percent of Total</b>
Charges for Services	\$ 105,060,688	24.40%
Interfund Transfers / Allocations	93,123,157	21.63%
Property Taxes	87,866,397	20.41%
Local Income Taxes	35,736,715	8.30%
Other Taxes	25,978,557	6.03%
Debt Proceeds	27,792,114	6.45%
Grants/ Intergov.	40,813,139	9.48%
Other Income	7,898,788	1.83%
Donations	4,581,762	1.06%
Interest Earnings	1,727,224	0.41%
<b>Total</b>	<b>\$ 430,578,541</b>	<b>100.00%</b>

### Property Tax Collections

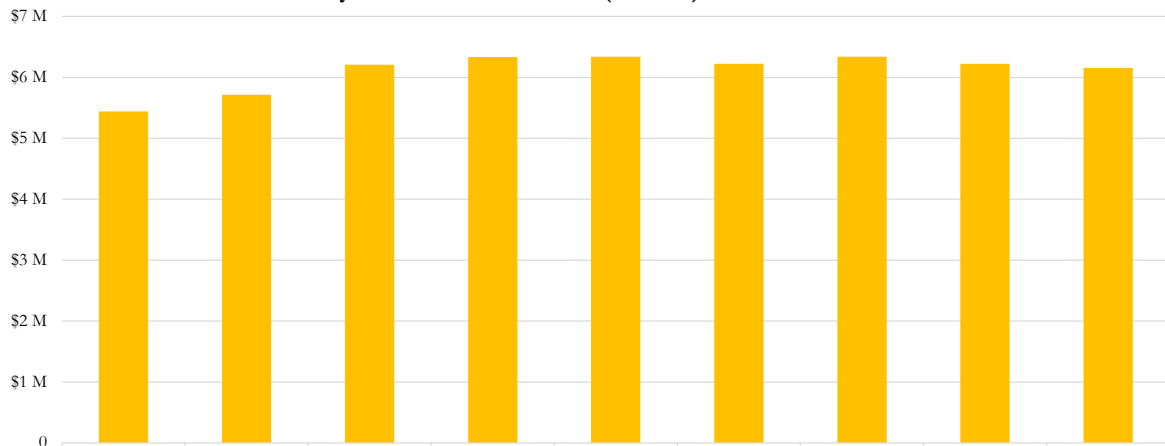


Fund Type	2012/pay 2013	2013/pay 2014	2014/pay 2015	2015/pay 2016	2016/pay 2017	2017/pay 2018	2018/pay 2019	2019/pay 2020	2020/pay 2021
Civil City	45,189,966	45,002,931	46,171,932	49,067,532	49,858,701	51,877,631	54,376,009	51,748,694	55,516,953
Tax Increment Financing (TIF)	24,790,322	27,031,090	24,742,902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

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)

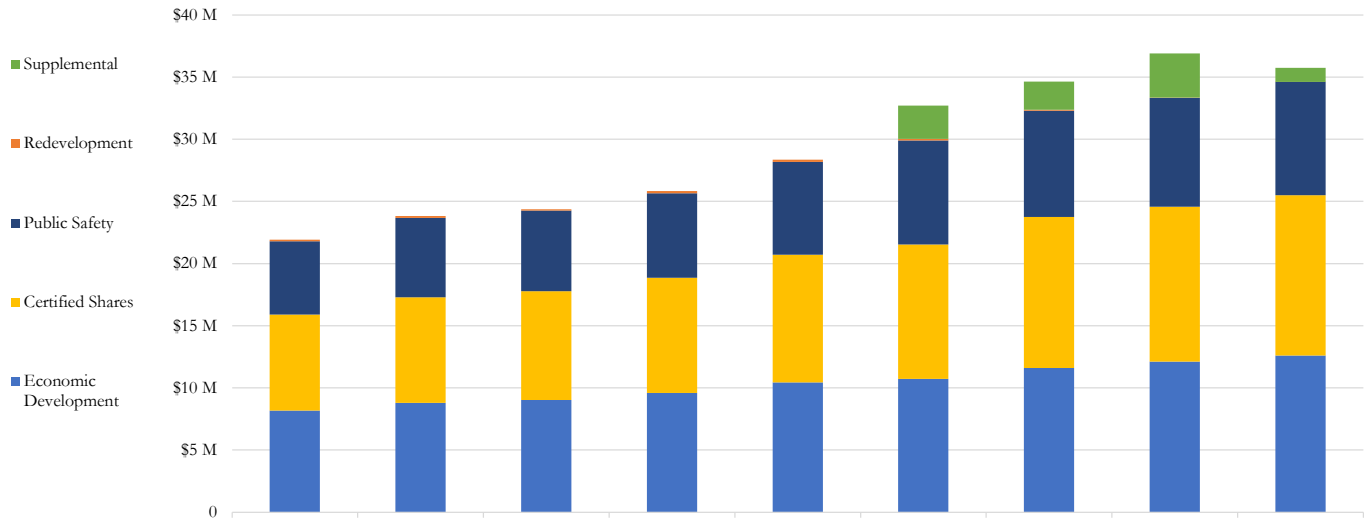


Fund	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual
General Fund	3,503,778	3,671,422	4,282,212	4,620,384	6,208,332	6,332,487	6,340,990	6,221,791	6,154,321
Parks & Recreation Fund	696,009	729,389	884,835	926,268	-	-	-	-	-
Football Hall of Fame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

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

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

## Local Income Taxes



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

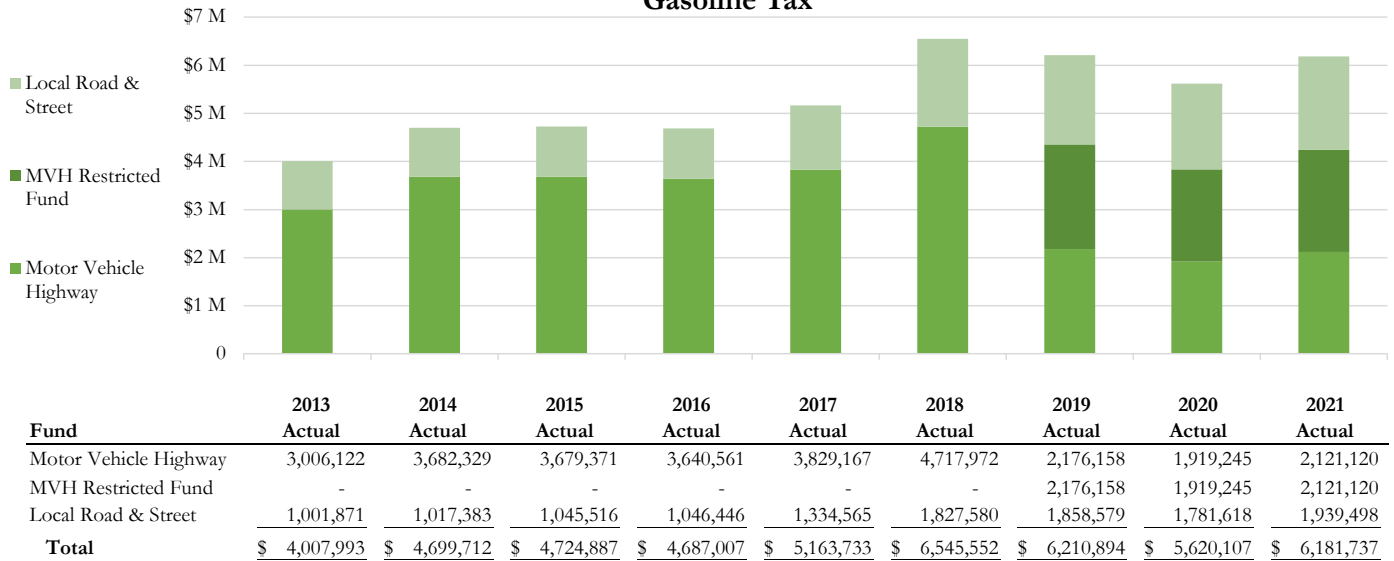
Local income taxes are based on employee wages earned in St. Joseph County multiplied by the tax rate and then allocated to the local governmental units in the county based on several factors including property tax levy amounts. St. Joseph County has adopted three local income taxes (LIT) that result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

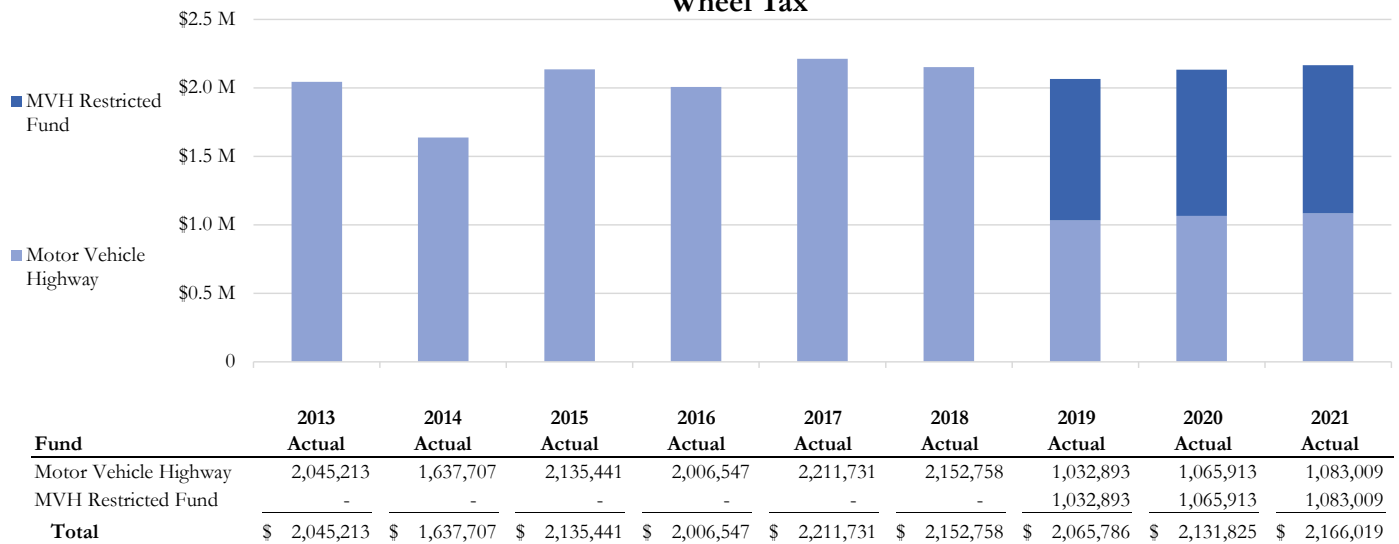


Distributions of gas tax revenue are made monthly by the Indiana Department of Revenue to the Local Road & Street Fund and the Motor Vehicle Highway (MVH) funds for use in construction and maintenance of streets and highways. Distributions are based on a complex formula developed by the State which takes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

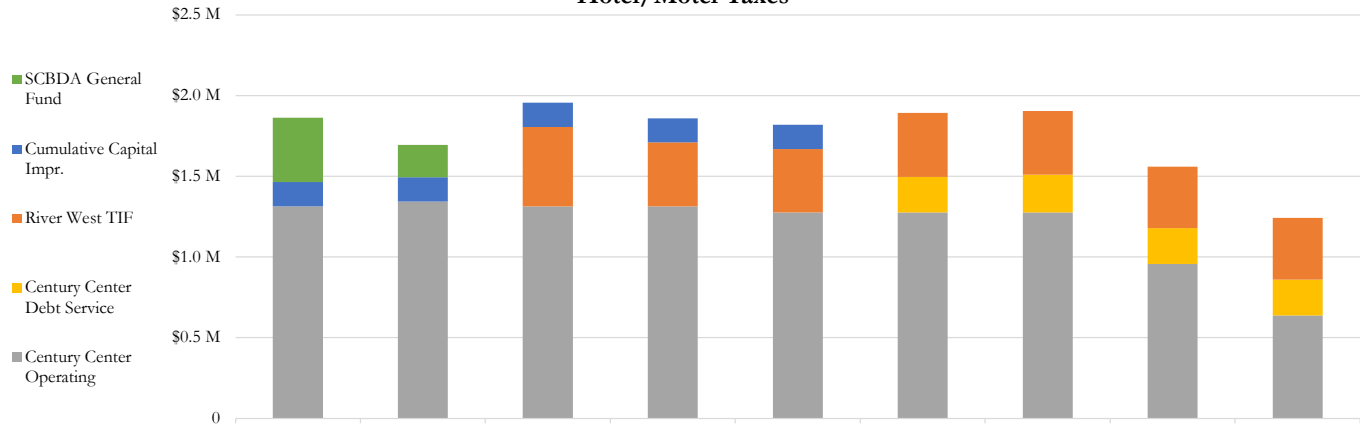
## Wheel Tax



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

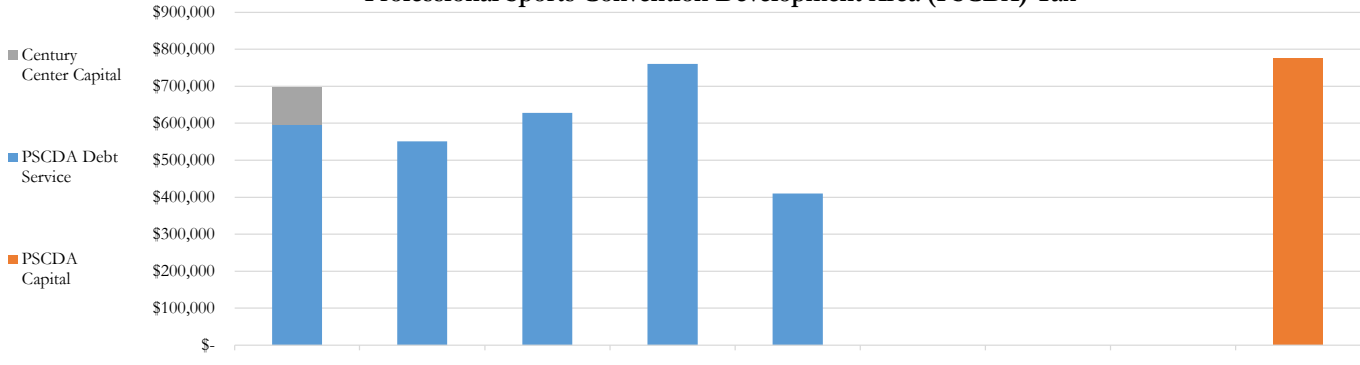


Fund	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual
SCBDA General Fund	398,500	200,000	-	-	-	-	-	-	-
Cumulative Capital Impr.	150,000	150,000	150,000	150,000	150,000	-	-	-	-
River West TIF	-	-	492,000	396,000	394,000	395,000	395,000	381,500	383,000
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
Century Center Debt Service	-	-	-	-	-	221,437	235,000	221,437	221,437
<b>Total</b>	<b>\$ 1,861,936</b>	<b>\$ 1,693,450</b>	<b>\$ 1,955,450</b>	<b>\$ 1,859,450</b>	<b>\$ 1,819,000</b>	<b>\$ 1,891,437</b>	<b>\$ 1,905,000</b>	<b>\$ 1,559,187</b>	<b>\$ 1,241,937</b>

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
PSCDA Capital	-	-	-	-	-	-	-	-	775,414
PSCDA Debt Service	597,111	551,252	628,261	760,390	409,659	-	-	-	-
Century Center Capital	100,000	-	-	-	-	-	-	-	-
<b>Total</b>	<b>\$ 697,111</b>	<b>\$ 551,252</b>	<b>\$ 628,261</b>	<b>\$ 760,390</b>	<b>\$ 409,659</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 775,414</b>

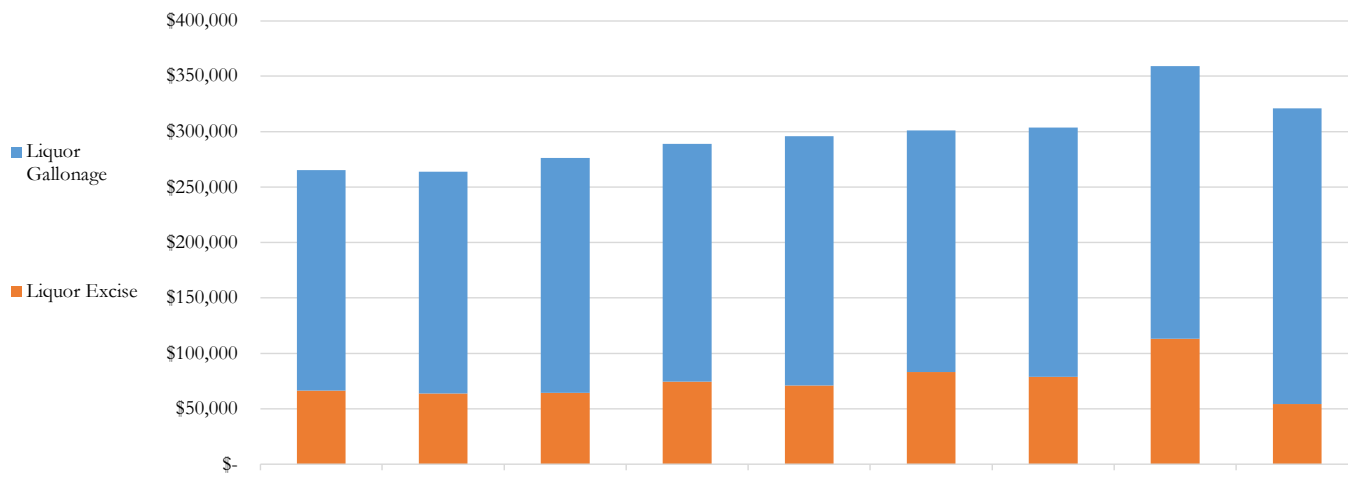
The Indiana Department of Revenue collects a portion of state sales tax and income taxes (covered taxes) generated in the professional sports convention development area (PSCDA). The taxes are remitted on a monthly basis to St. Joseph County which remits it to the City of South Bend. The maximum amount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

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

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



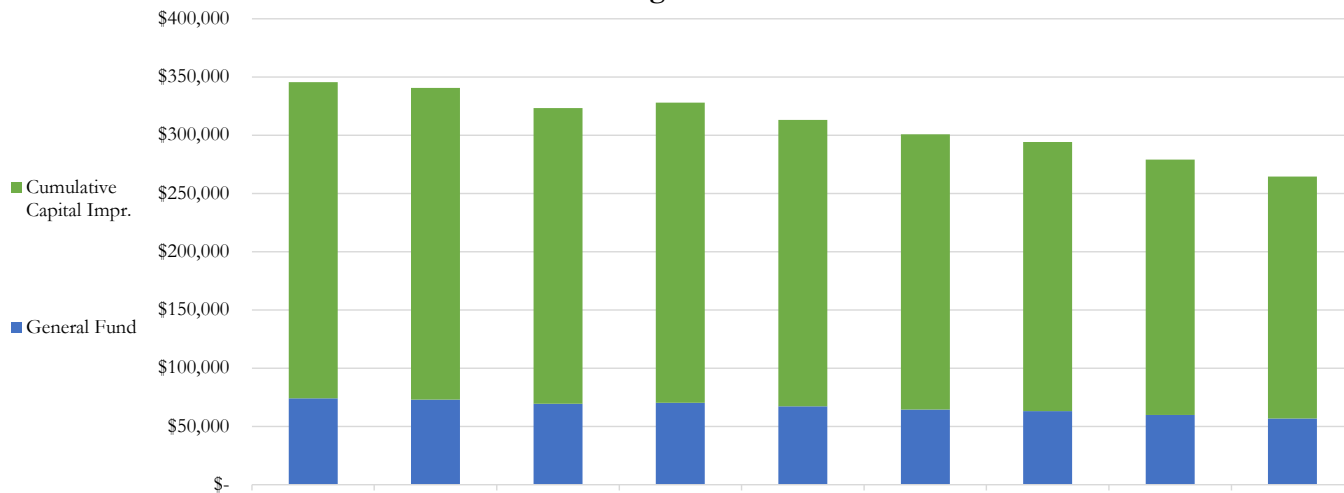
### Liquor Excise and Gallonage Tax



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

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

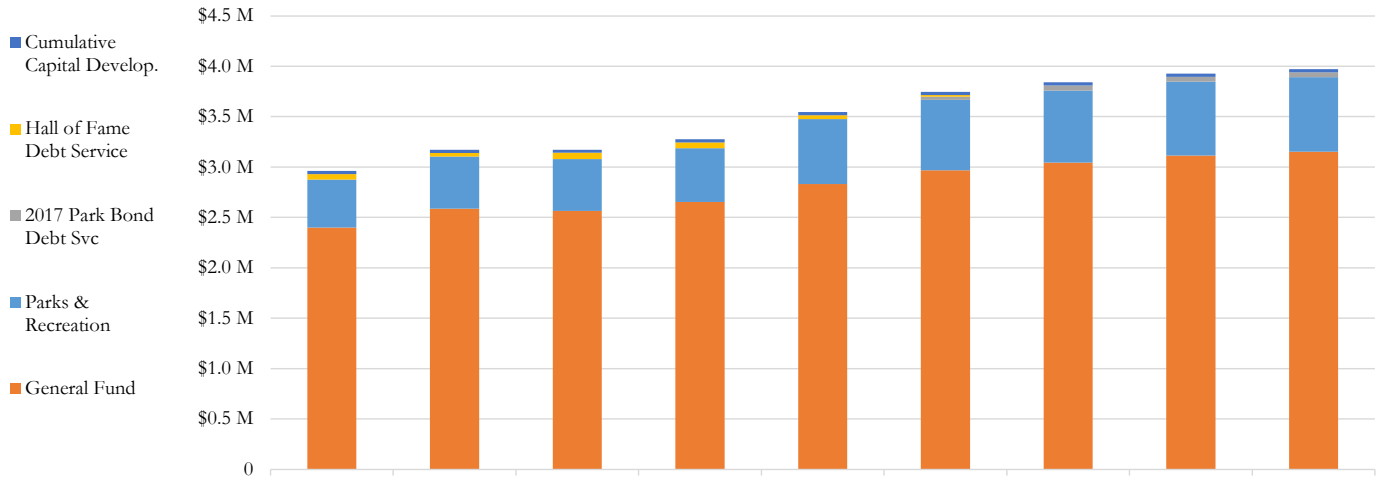
### Cigarette Tax



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

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

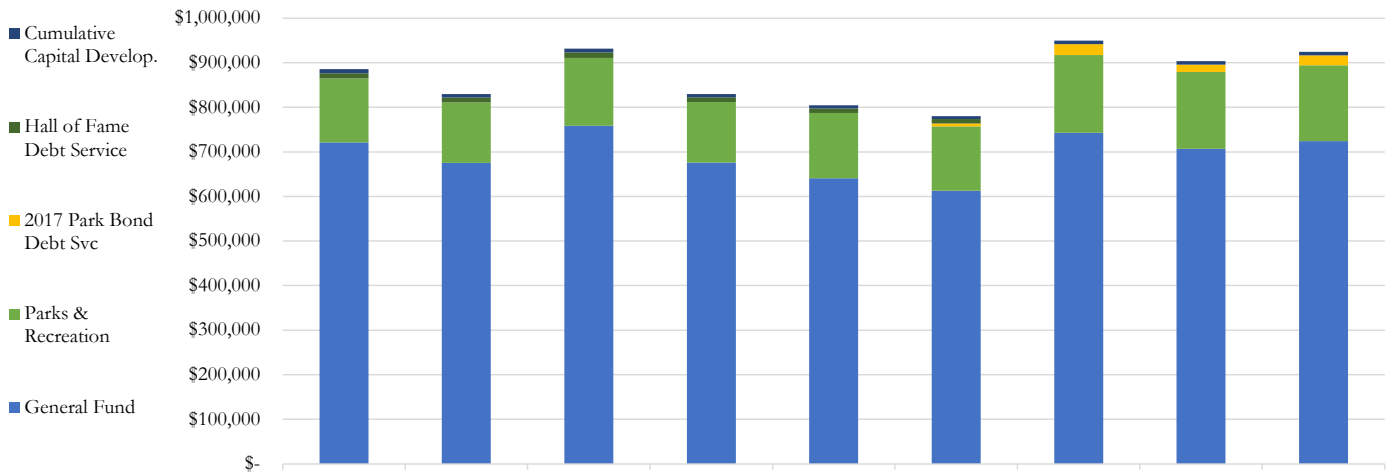
### Vehicle/Aircraft Excise Tax



Fund	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual
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
Parks & Recreation	476,490	518,334	514,154	531,810	645,627	698,073	715,834	732,428	741,142
2017 Park Bond Debt Svc	-	-	-	-	-	30,753	49,841	47,242	45,899
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
<b>Total</b>	<b>\$ 2,961,203</b>	<b>\$ 3,169,529</b>	<b>\$ 3,170,529</b>	<b>\$ 3,274,224</b>	<b>\$ 3,545,213</b>	<b>\$ 3,746,146</b>	<b>\$ 3,840,487</b>	<b>\$ 3,925,881</b>	<b>\$ 3,971,138</b>

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

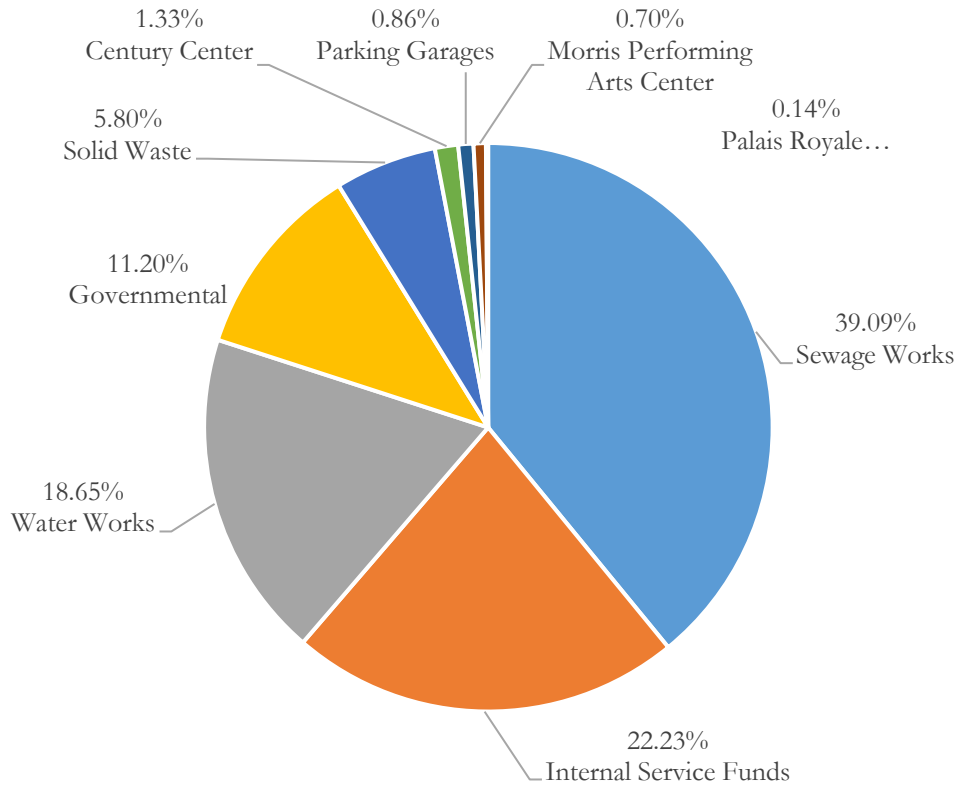
### Commercial Vehicle Excise Tax



Fund	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual
General Fund	721,472	675,324	758,554	675,904	640,824	613,035	742,740	707,029	723,858
Parks & Recreation	143,350	135,370	152,070	135,496	146,151	144,242	174,758	172,153	170,296
2017 Park Bond Debt Svc	-	-	-	-	-	6,354	24,369	16,532	22,420
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
<b>Total</b>	<b>\$ 885,412</b>	<b>\$ 829,265</b>	<b>\$ 931,295</b>	<b>\$ 829,616</b>	<b>\$ 804,375</b>	<b>\$ 780,226</b>	<b>\$ 949,785</b>	<b>\$ 903,265</b>	<b>\$ 924,341</b>

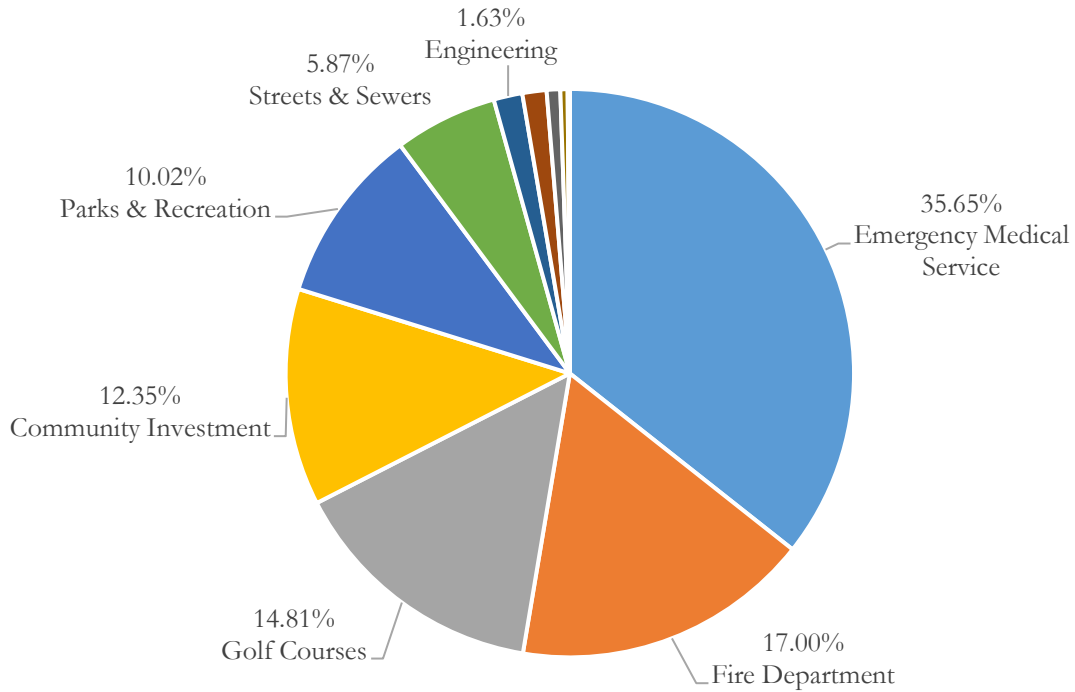
The Commercial Vehicle Excise tax is distributed in June and December by St. Joseph County and receipted into the General Fund #101, Parks & Recreation Fund #201, 2017 Parks Bond Debt Service Fund #312, and the Cumulative Capital Development Fund #406.

**City of South Bend  
2021 Revenue Summary  
Charges for Services**



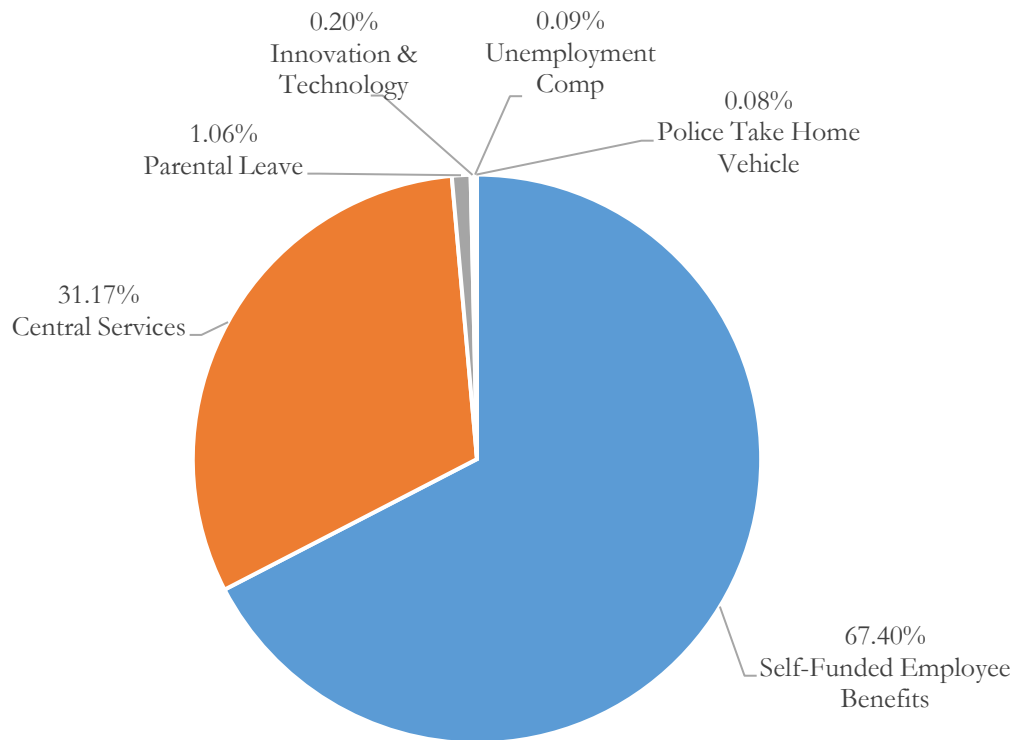
<b>Revenue Type</b>	<b>2021 Actual Revenue</b>	<b>Percent of Total</b>
Sewage Works	\$ 41,073,416	39.09%
Internal Service Funds	23,354,515	22.23%
Water Works	19,595,583	18.65%
Governmental	11,769,373	11.20%
Solid Waste	6,092,214	5.80%
Century Center	1,401,480	1.33%
Parking Garages	905,346	0.86%
Morris Performing Arts Center	734,109	0.70%
Palais Royale Ballroom	134,653	0.14%
<b>Total</b>	<b>\$ 105,060,688</b>	<b>100.00%</b>

**City of South Bend**  
**2021 Revenue Summary**  
**Charges for Services - Governmental**



<b>Revenue Type</b>	<b>2021 Actual Revenue</b>	<b>Percent of Total</b>
Emergency Medical Service	\$ 4,195,362	35.65%
Fire Department	2,000,250	17.00%
Golf Courses	1,743,534	14.81%
Community Investment	1,453,279	12.35%
Parks & Recreation	1,179,431	10.02%
Streets & Sewers	691,168	5.87%
Engineering	192,000	1.63%
Police Department	160,817	1.37%
Legal Department	91,343	0.78%
Animal Resource Center	47,624	0.40%
Human Rights	10,833	0.09%
General City	3,730	0.03%
<b>Total</b>	<b>\$ 11,769,373</b>	<b>100.00%</b>

**City of South Bend**  
**2021 Revenue Summary**  
**Charges for Services - Internal Service Funds**



<b>Revenue Type</b>	<b>2021 Actual Revenue</b>	<b>Percent of Total</b>
Self-Funded Employee Benefits	\$ 15,742,095	67.40%
Central Services	7,279,944	31.17%
Parental Leave	248,401	1.06%
Innovation & Technology	47,379	0.20%
Unemployment Comp	22,056	0.09%
Police Take Home Vehicle	14,640	0.08%
<b>Total</b>	<b>\$ 23,354,515</b>	<b>100.00%</b>

City of South Bend, Indiana  
Licensing & Fee Revenue  
Historical Summary 2008-2021

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
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
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
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
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
Busker or Sidewalk Performer	-	-	-	-	-	-	275	-	-	-	-	-	-	-
Carnivals & Circuses	-	-	-	-	-	-	-	-	-	115	115	-	-	-
Charitable Solicitation	610	455	560	583	765	460	610	660	700	310	200	205	150	250
Food Vending Machines (per location)	-	-	-	-	-	-	-	5,100	5,584	5,780	4,916	6,024	5,332	3,380
Food Vending Vehicle (per vehicle)	103	943	1,282	835	647	707	717	647	712	433	222	135	154	218
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
Itinerant Restaurant	15	10	10	10	5	5	5	5	5	5	5	5	-	80
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
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
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
Mobile Food Truck	-	-	-	-	-	-	-	-	2,120	3,655	3,993	4,233	4,570	4,833
Open Air Business (per location)	510	520	634	403	543	713	2,840	2,405	1,670	1,783	645	1,107	750	620
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
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
Precious Metal Dealer	648	650	686	330	1,183	973	1,048	568	568	568	568	475	480	480
Public Parking Facility (per facility)	1,360	1,456	1,363	1,715	991	690	680	709	781	704	595	635	425	603
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
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
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
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
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
Tattoo & Piercing Artists	-	-	-	-	-	520	495	468	480	965	763	770	1,123	963
Tattoo & Piercing Establishments	-	-	-	-	-	255	155	155	155	410	310	310	565	695
Taxicab - Companies	250	250	300	350	800	1,100	800	800	700	490	200	200	205	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
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
Transient Merchant	625	910	1,180	905	1,325	1,310	750	895	625	755	895	750	615	475
Vehicle Removal Service	780	663	1,055	730	923	663	923	935	990	780	533	390	395	390
<b>Total</b>	<b>\$ 97,331</b>	<b>\$ 122,718</b>	<b>\$ 115,276</b>	<b>\$ 118,184</b>	<b>\$ 128,689</b>	<b>\$ 125,176</b>	<b>\$ 123,389</b>	<b>\$ 131,467</b>	<b>\$ 127,503</b>	<b>\$ 126,385</b>	<b>\$ 122,901</b>	<b>\$ 125,567</b>	<b>\$ 101,922</b>	<b>\$ 113,120</b>

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

City of South Bend, Indiana  
Licensing & Fee Revenue  
Historical Summary 2008-2021

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
Adult Business	5	5	5	5	5	5	4	4	4	4	4	4	4	3
Alarm Agents	25	28	28	45	58	64	70	73	71	67	69	68	64	58
Arborist/Tree Service	35	34	36	40	46	47	42	43	47	44	44	41	44	41
Automotive Repair/Service Center	92	108	94	95	99	93	94	95	89	85	85	85	78	78
Busker or Sidewalk Performer	-	-	-	-	-	-	12	-	-	-	-	-	-	-
Carnivals & Circuses	-	-	-	-	-	-	-	-	-	1	1	-	-	-
Charitable Solicitation	13	10	11	16	16	11	13	14	14	8	4	4	3	5
Food Vending Machines (per location)	-	-	-	-	-	-	-	4	4	4	4	4	4	4
Food Vending Vehicle (per vehicle)	1	5	6	6	2	2	2	2	2	2	4	1	1	2
Hotel & Motel (per establishment)	18	17	19	19	17	18	18	17	17	19	20	19	19	19
Itinerant Restaurant	3	2	2	2	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
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
Massage Technician	18	25	18	22	21	15	13	21	19	22	21	21	20	17
Mobile Food Truck	-	-	-	-	-	-	-	-	4	11	10	12	9	13
Open Air Business (per location)	16	15	24	15	17	19	85	66	48	44	13	25	20	14
Peddlers/Canvassers	41	56	69	83	87	63	59	54	26	21	18	51	6	25
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
Precious Metal Dealer	7	7	7	11	16	15	13	7	7	7	7	6	6	6
Public Parking Facility (per facility)	16	16	15	15	11	10	9	9	9	8	7	7	5	7
Restaurant	428	494	487	517	518	502	517	505	510	521	536	508	451	468
Rubbish/Garbage Removal	17	23	18	19	19	15	13	11	12	10	11	10	8	7
Scrap Metal/Junk Dealers	23	18	17	17	17	15	13	13	12	11	12	11	10	7
Second Hand Dealers (per year)	18	29	25	32	31	33	37	34	29	28	26	23	20	20
Self Service Laundry	8	10	9	9	9	9	9	9	9	10	8	8	9	8
Tattoo & Piercing Artists	-	-	-	-	-	4	6	6	6	9	10	9	12	11
Tattoo & Piercing Establishments	-	-	-	-	-	1	1	1	1	2	3	2	3	4
Taxicab - Companies	11	11	12	12	8	11	8	8	7	6	2	2	2	2
Taxicab - Drivers	173	205	184	175	158	165	124	126	104	65	37	23	16	16
Taxicab - Vehicles	136	147	142	180	170	180	168	165	147	68	16	26	9	17
Transient Merchant	9	10	9	9	12	8	6	7	7	7	7	6	5	4
Vehicle Removal Service	6	5	8	7	7	5	7	7	8	6	4	3	3	3
<b>Total</b>	<b>1,435</b>	<b>1,678</b>	<b>1,415</b>	<b>1,487</b>	<b>1,463</b>	<b>1,435</b>	<b>1,428</b>	<b>1,420</b>	<b>1,323</b>	<b>1,183</b>	<b>1,119</b>	<b>1,100</b>	<b>851</b>	<b>970</b>

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

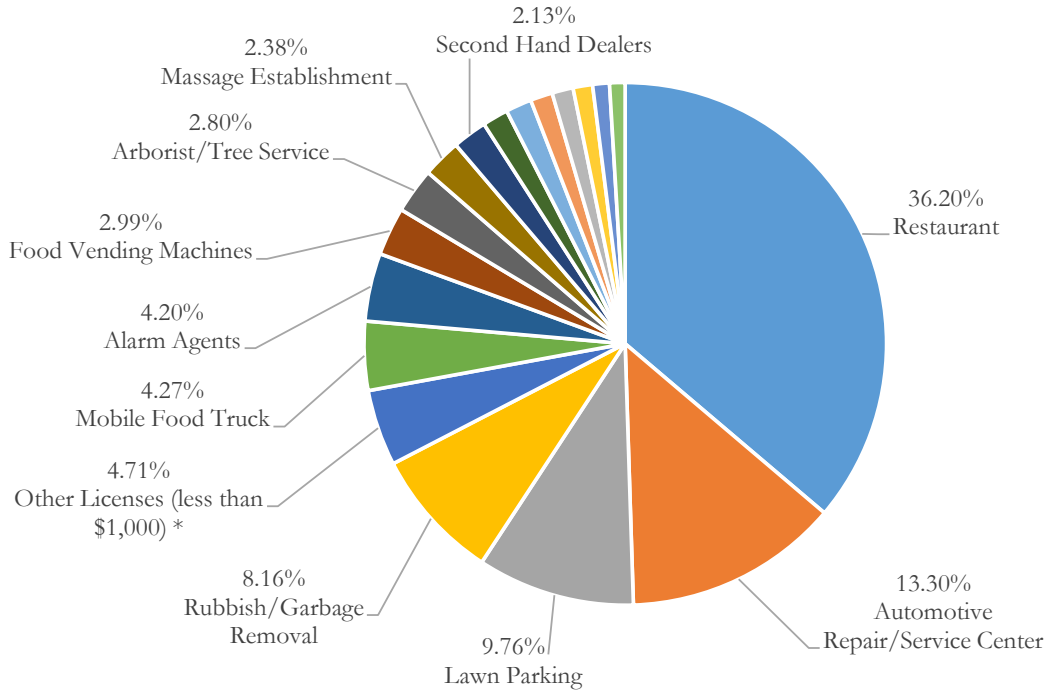
City of South Bend, Indiana  
Licensing & Fee Revenue  
Historical Summary 2008-2021

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
<b>Total</b>			

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



**City of South Bend  
2021 Revenue Summary  
Business Licensing Revenue**



<b>License Type</b>	<b>2021 Actual Revenue</b>	<b>Percent of Total</b>
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%
<b>Total</b>	<b>\$ 113,120</b>	<b>100.00%</b>

\* 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, 2021**

<b>Name of Applicant</b>	<b>License Fees Collected</b>	<b>Date Issued</b>	<b>License Issued</b>	<b>License No.</b>	<b>Active</b>	<b>Suspension</b>	<b>Fines Collected</b>
Little Denmark	\$ 505.00	6/7/2021	1	ADL2021-001	Yes	No	None
Peaches *	\$ -	n/a	0	n/a	No	No	None
Romantix Adult Emporium	\$ 505.00	6/7/2021	1	ADL2021-002	Yes	No	None
Torch Lounge	\$ 555.00	11/1/2021	1	ADL2021-003	Yes	No	Late Fee
<b>Total</b>	<b>\$ 1,565.00</b>		<b>3</b>				

\* 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 2008-2021

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
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
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
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
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
Pick Up Fees (unwanted pets)	408	260	505	260	80	2,347	2,682	460	690	480	560	720	340	693
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
<b>Total</b>	<b>\$ 57,533</b>	<b>\$ 65,137</b>	<b>\$ 60,171</b>	<b>\$ 54,129</b>	<b>\$ 45,769</b>	<b>\$ 44,699</b>	<b>\$ 47,497</b>	<b>\$ 54,229</b>	<b>\$ 55,245</b>	<b>\$ 69,154</b>	<b>\$ 81,117</b>	<b>\$ 84,506</b>	<b>\$ 61,180</b>	<b>\$ 80,207</b>

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

South Bend Animal Resource Center  
 Licensing & Fees Revenue  
 Historical Summary 2008-2021

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
Animal Adoption Fee	437	357	332	247	195	257	296	284	261	383	532	565	292	310
Animal Surrenders/Euthanasia Fee	1,304	925	1,038	1,013	852	650	389	460	455	390	403	417	323	448
Dangerous/Vicious Dog License Fees	42	47	53	36	38	18	8	-	-	-	-	-	-	1
Micro Chipping for Pets	147	172	191	924	702	118	183	203	163	226	180	190	176	223
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
Pick Up Fees (unwanted pets)	-	-	-	-	-	-	-	12	18	12	14	18	9	17
Reclaim Fee for Impounded Pets	300	413	418	405	316	342	148	202	215	275	257	278	239	240
<b>Total</b>	<b>3,442</b>	<b>3,399</b>	<b>3,413</b>	<b>4,015</b>	<b>3,529</b>	<b>2,681</b>	<b>2,226</b>	<b>1,977</b>	<b>1,812</b>	<b>2,055</b>	<b>2,569</b>	<b>2,519</b>	<b>1,887</b>	<b>2,203</b>

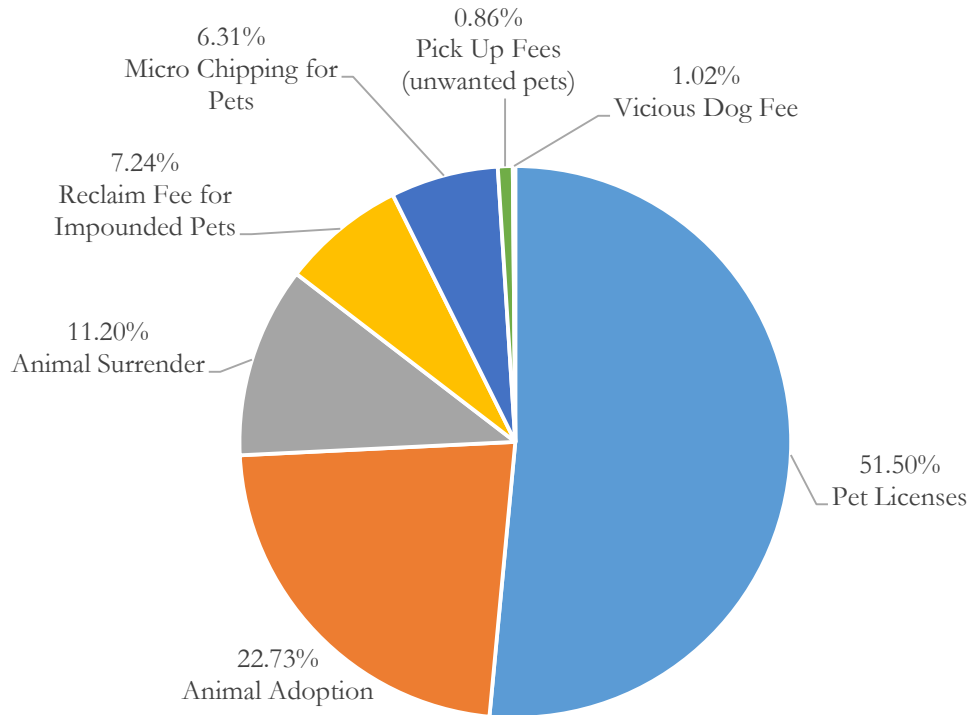
\* Pet Licensing Fees: Residential Altered annual fee: 1 pet \$15 / 2-4 pets \$25 / 5-8 pets \$50 / 9-12 pets \$100 / 13-16 pets \$125 / 17-19 pets \$150, Residential Non-altered annual fee: 1 pet \$50 / up to 3 pets \$300  
 \*\* Return to Owner Fees: 1st redemption \$15 / 2nd \$50 / 3rd \$75 / 4th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

South Bend Animal Resource Center  
 Licensing & Fees Revenue  
 Historical Summary 2008-2021

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
<b>Total</b>			

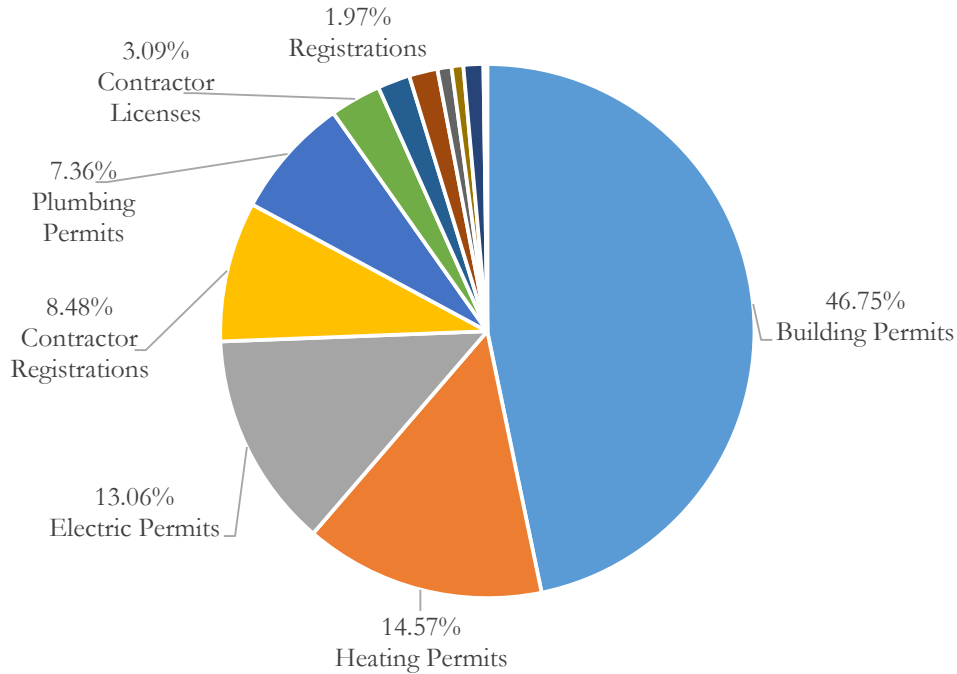
\* Pet Licensing Fees: Residential Altered annual fee: 1 pet \$15 / 2-4 pets \$25 / 5-8 pets \$50 / 9-12 pets \$100 / 13-16 pets \$125 / 17-19 pets \$150, Residential Non-altered annual fee: 1 pet \$50 / up to 3 pets \$300  
 \*\* Return to Owner Fees: 1st redemption \$15 / 2nd \$50 / 3rd \$75 / 4th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

**City of South Bend**  
**2021 Revenue Summary**  
**Animal Resource Center Licensing & Fees**



<b>Revenue Type</b>	<b>2021 Actual Revenue</b>	<b>Percent of Total</b>
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%
<b>Total</b>	<b>\$ 80,207</b>	<b>100.00%</b>

**City of South Bend  
2021 Revenue Summary  
Building Permits & Fees**



Revenue Type	# of Permits/Fees	2021	
		Actual Revenue	Percent of Total Revenue
Building Permits	4,461	\$ 706,046	46.75%
Heating Permits	2,562	219,971	14.57%
Electric Permits	2,021	197,267	13.06%
Contractor Registrations	1,025	128,125	8.48%
Plumbing Permits	1,652	111,099	7.36%
Contractor Licenses	373	46,625	3.09%
Registrations	240	29,750	1.97%
Penalties	142	25,913	1.72%
Fence Permits	282	12,930	0.86%
Demolition Permits	217	10,819	0.72%
Sign Permits	146	18,240	1.21%
Test Filing Fees	42	2,100	0.14%
Improvement Location Permits	16	725	0.05%
Violation Fines	6	350	0.02%
Moving Permits	1	125	0.01%
Zoning Documentation Fees	3	150	0.01%
<b>Total</b>	<b>13,189</b>	<b>\$ 1,510,235</b>	<b>100.00%</b>

City of South Bend  
Code Enforcement Violations

For the Year Ended December 31, 2021

Month	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year to Date Total
<b>Violation Revenue by Type</b>													
<b>Litter</b>													
Illegal Dumping	6,132	7,815	9,491	4,086	4,903	12,756	12,461	6,488	7,119	9,773	3,367	10,940	95,332
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Civil Penalty	-	-	-	-	-	-	-	-	-	-	-	500	500
Litter Fine	3,180	1,942	1,000	9,140	3,599	5,233	4,335	2,565	1,260	2,150	1,550	1,437	37,391
<b>Sub Total</b>	<b>\$ 9,312</b>	<b>\$ 9,757</b>	<b>\$ 10,491</b>	<b>\$ 13,226</b>	<b>\$ 8,502</b>	<b>\$ 17,989</b>	<b>\$ 16,796</b>	<b>\$ 9,053</b>	<b>\$ 8,379</b>	<b>\$ 11,923</b>	<b>\$ 4,917</b>	<b>\$ 12,877</b>	<b>\$ 133,223</b>
<b>Sub-standard Housing</b>													
Civil Penalty	500	1,325	1,023	10,050	-	1,695	35,276	-	-	-	-	48,976	98,845
Demolition	-	260	476	256	256	-	-	878	768	1,723	-	1,070	5,685
Failure to Complete Repairs	-	621	-	260	250	1,650	5,090	300	765	700	1,150	12,274	23,060
<b>Sub Total</b>	<b>\$ 500</b>	<b>\$ 2,206</b>	<b>\$ 1,499</b>	<b>\$ 10,566</b>	<b>\$ 506</b>	<b>\$ 3,345</b>	<b>\$ 40,366</b>	<b>\$ 1,178</b>	<b>\$ 1,533</b>	<b>\$ 2,423</b>	<b>\$ 1,150</b>	<b>\$ 62,320</b>	<b>\$ 127,590</b>
<b>Grass and Weeds</b>													
Park Maint Charges	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
Grass Citation/Fines	-	-	520	-	-	50	-	-	420	200	-	250	1,440
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Sub Total</b>	<b>\$ 1,769</b>	<b>\$ 1,009</b>	<b>\$ 3,378</b>	<b>\$ 2,858</b>	<b>\$ 1,438</b>	<b>\$ 4,906</b>	<b>\$ 11,535</b>	<b>\$ 8,177</b>	<b>\$ 3,716</b>	<b>\$ 4,056</b>	<b>\$ 1,488</b>	<b>\$ 7,063</b>	<b>\$ 51,393</b>
<b>Vegetation</b>													
Illegal Dumping	1,327	965	943	2,011	1,028	2,297	1,683	1,908	1,805	570	253	916	15,704
Other	-	-	695	755	-	490	540	1,128	-	100	75	-	3,783
<b>Sub Total</b>	<b>\$ 1,327</b>	<b>\$ 965</b>	<b>\$ 1,638</b>	<b>\$ 2,766</b>	<b>\$ 1,028</b>	<b>\$ 2,787</b>	<b>\$ 2,223</b>	<b>\$ 3,036</b>	<b>\$ 1,805</b>	<b>\$ 670</b>	<b>\$ 328</b>	<b>\$ 916</b>	<b>\$ 19,487</b>
<b>Continuous Enforcement</b>													
Grass Citation/Fines	20	20	460	1,340	690	440	20	8,782	20	20	20	20	11,851
Park Maint Charges	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Sub Total</b>	<b>\$ 20</b>	<b>\$ 20</b>	<b>\$ 460</b>	<b>\$ 1,340</b>	<b>\$ 690</b>	<b>\$ 440</b>	<b>\$ 20</b>	<b>\$ 8,782</b>	<b>\$ 20</b>	<b>\$ 20</b>	<b>\$ 20</b>	<b>\$ 20</b>	<b>\$ 11,851</b>
<b>Snow Ticket</b>													
Snow Ticket	\$ 30	\$ 900	\$ 2,280	\$ 270	\$ 60	\$ 30	\$ 60	\$ 30	\$ 30	\$ 15	\$ -	\$ -	\$ 3,705
<b>Secure Property</b>													
Boarding	\$ 388	\$ 747	\$ 426	\$ 589	\$ 60	\$ 80	\$ 1,103	\$ 613	\$ 89	\$ 464	\$ -	\$ 959	\$ 5,518
<b>Trash Can</b>													
Trash Can Ticket	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50	\$ -	\$ -	\$ -	\$ -	\$ 50
<b>Total Violation Revenue Collected</b>	<b>\$ 13,346</b>	<b>\$ 15,605</b>	<b>\$ 20,172</b>	<b>\$ 31,613</b>	<b>\$ 12,283</b>	<b>\$ 29,576</b>	<b>\$ 72,103</b>	<b>\$ 30,919</b>	<b>\$ 15,572</b>	<b>\$ 19,571</b>	<b>\$ 7,903</b>	<b>\$ 84,155</b>	<b>\$ 352,817</b>

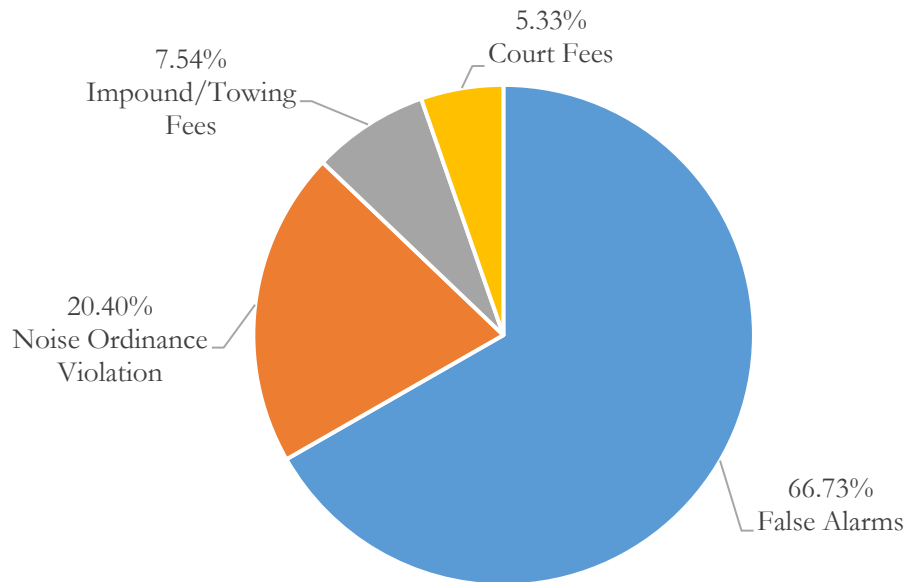
Billing Year	2015	2016	2017	2018	2019	2020	2021	Total
<b>Violation Revenue Collected During 2021 by Year Billed</b>								
Litter	\$ 2,904	\$ 8,820	\$ 8,767	\$ 14,528	\$ 19,841	\$ 29,701	\$ 48,662	\$ 133,223
Sub-standard Housing	-	-	188	25,154	12,963	1,702	87,583	127,590
Grass and Weeds	1,688	2,688	4,028	4,617	14,141	8,318	15,913	51,393
Vegetation	63	2,298	765	1,783	2,650	5,705	6,224	19,487
Continuous Enforcement	-	9,172	2,009	670	-	-	-	11,851
Secure Property	-	-	-	504	143	1,855	3,016	5,518
Snow	-	30	-	-	-	3,675	-	3,705
Trash Can	-	-	-	-	-	50	-	50
<b>Total Violation Revenue Collected</b>	<b>\$ 4,655</b>	<b>\$ 23,008</b>	<b>\$ 15,757</b>	<b>\$ 47,256</b>	<b>\$ 49,738</b>	<b>\$ 51,005</b>	<b>\$ 161,397</b>	<b>\$ 352,816</b>

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

\* This summary only includes violations invoiced during 2021. Does not include receipts collected during 2021 for invoices issued prior to 2021.



**City of South Bend  
2021 Revenue Summary  
Public Safety Violations**

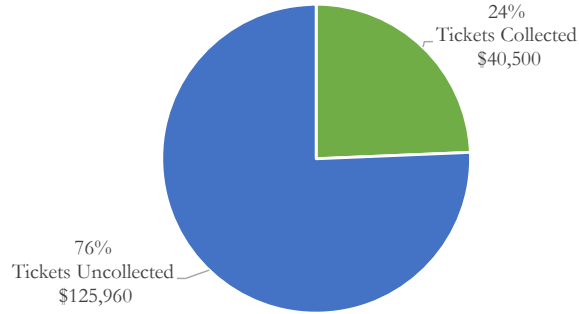


<b>Revenue Type</b>	<b>2021 Actual Revenue</b>	<b>Percent of Total Revenue</b>
False Alarms	\$ 64,697	66.73%
Noise Ordinance Violation	19,780	20.40%
Impound/Towing Fees	7,312	7.54%
Court Fees	5,171	5.33%
<b>Total</b>	<b>\$ 96,960</b>	<b>100.00%</b>

<b>Summary of Court Fines &amp; Fees Received During 2021</b>	<b># of Fines</b>	<b>Total Court Fees Revenue</b>	<b>Average per Fine</b>
St Joseph Traffic and Misdemeanor Court	661		
Traffic Violations	490		
Superior Felony Court	216		
	<b>1,367</b>	<b>\$ 5,268</b>	<b>\$ 3.85</b>

<b>Tickets Issued During 2021</b>	<b># of Tickets</b>
Movers (Traffic)	923
Warning	0
Parking	649
Noise Ordinance	7
<b>Total</b>	<b>1,579</b>

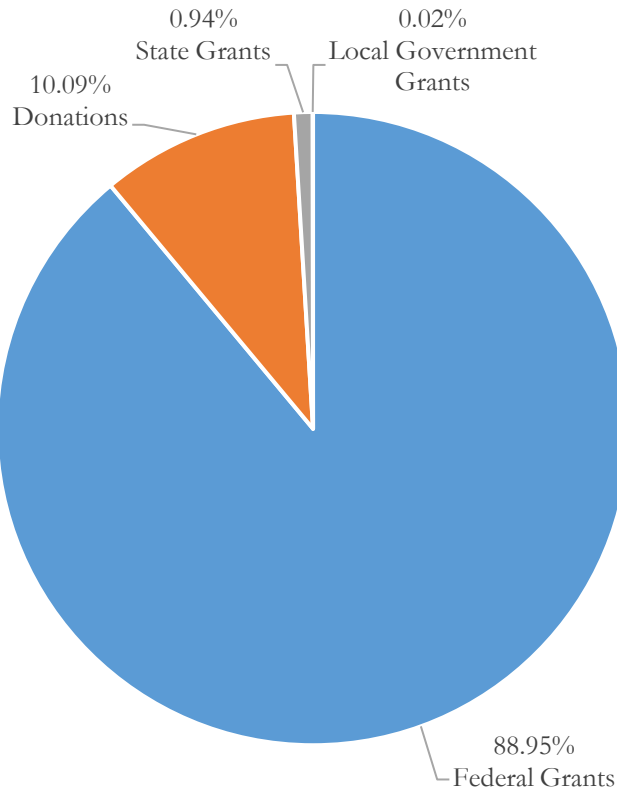
**City of South Bend  
2021 Revenue Summary  
Parking Violations**



	2021 # of Violations Issued	2021 Revenue	Percent of Revenue
Warnings without Revenue	2,367	\$ -	0%
Tickets Collected	1,421	\$ 40,500	24%
Tickets Uncollected	4,941	\$ 125,960	76%
<b>Total</b>	<b>8,729</b>	<b>\$ 166,460</b>	<b>100%</b>

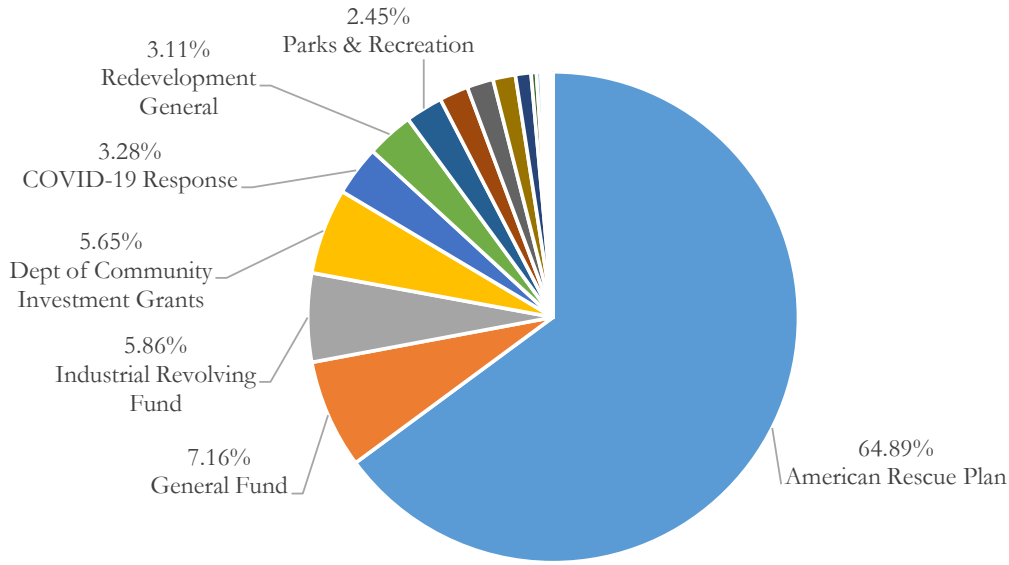
Fine Amount	Parking Violation Type	2021 # of Violations Issued	2021 # of Violations Collected	2021 Actual Revenue Collected	Percent of Total Revenue
n/a	Warning	2,367	-	\$ -	0.00%
\$10.00	20 feet from Crosswalk	2	2	20.00	0.05%
\$10.00	Commercial Loading Zone	92	43	430.00	1.06%
\$10.00	Compact Car Only	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%
	<b>Total</b>	<b>8,729</b>	<b>1,421</b>	<b>\$ 40,500</b>	<b>100.00%</b>

**City of South Bend  
2021 Revenue Summary  
Grants & Donations - by Type**



<b>Revenue Type</b>	<b>2021 Actual Revenue</b>	<b>Percent of Total</b>
Federal Grants	\$ 40,376,842	88.95%
Donations	4,581,762	10.09%
State Grants	427,098	0.94%
Local Government Grants	9,200	0.02%
<b>Total</b>	<b>\$ 45,394,902</b>	<b>100.00%</b>

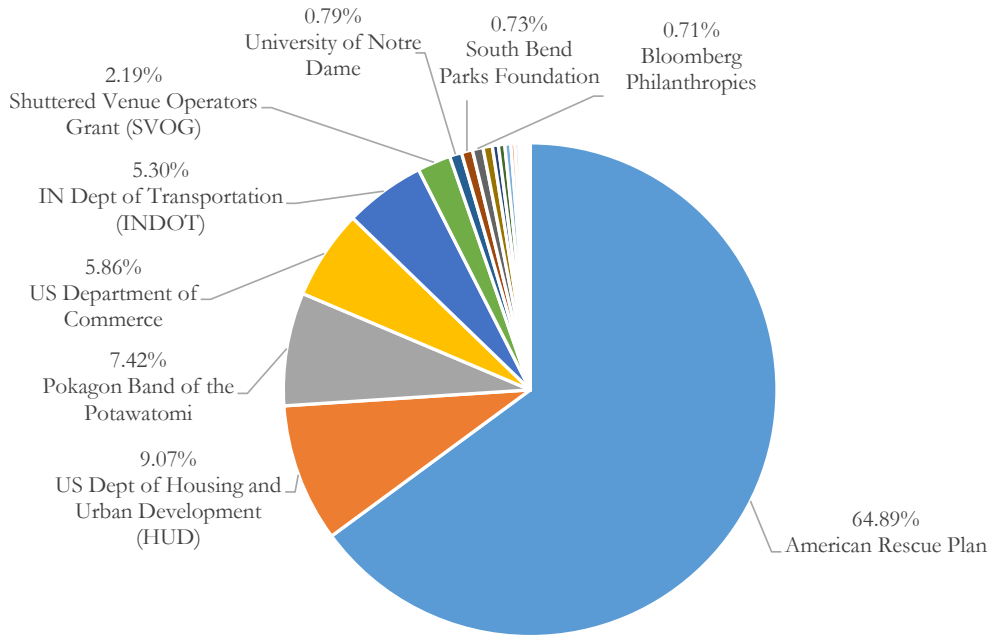
**City of South Bend  
2021 Revenue Summary  
Grants & Donations - by Fund**



Fund #	Fund Name	2021	
		Actual Revenue	Percent of Total
263	American Rescue Plan	\$ 29,455,024	64.89%
101	General Fund	3,251,422	7.16%
754	Industrial Revolving Fund	2,658,410	5.86%
212	Dept of Community Investment Grants	2,563,504	5.65%
264	COVID-19 Response	1,490,275	3.28%
433	Redevelopment General	1,411,877	3.11%
201	Parks & Recreation	1,112,899	2.45%
324	TIF - River West Development Area	868,707	1.91%
265	Local Road & Bridge Grant	791,072	1.74%
251	Local Road & Street	670,528	1.48%
217	Gift, Donation, Bequest	471,608	1.04%
258	Human Rights Federal Grants	162,140	0.36%
202	Motor Vehicle Highway	123,272	0.27%
295	COPS MORE Grant	103,213	0.23%
412	Major Moves Construction	84,756	0.19%
667	Storm Sewer Fund	68,000	0.15%
220	Law Enforcement Continuing Education	42,480	0.09%
210	Economic Development State Grants	41,015	0.09%
279	IT / Innovation / 311 Call Center	15,000	0.03%
211	Dept of Community Investment Operating	9,200	0.02%
273	Morris/Palais Royale Marketing	500	0.38%
<b>Total</b>		<b>\$ 45,394,902</b>	<b>100.00%</b>

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

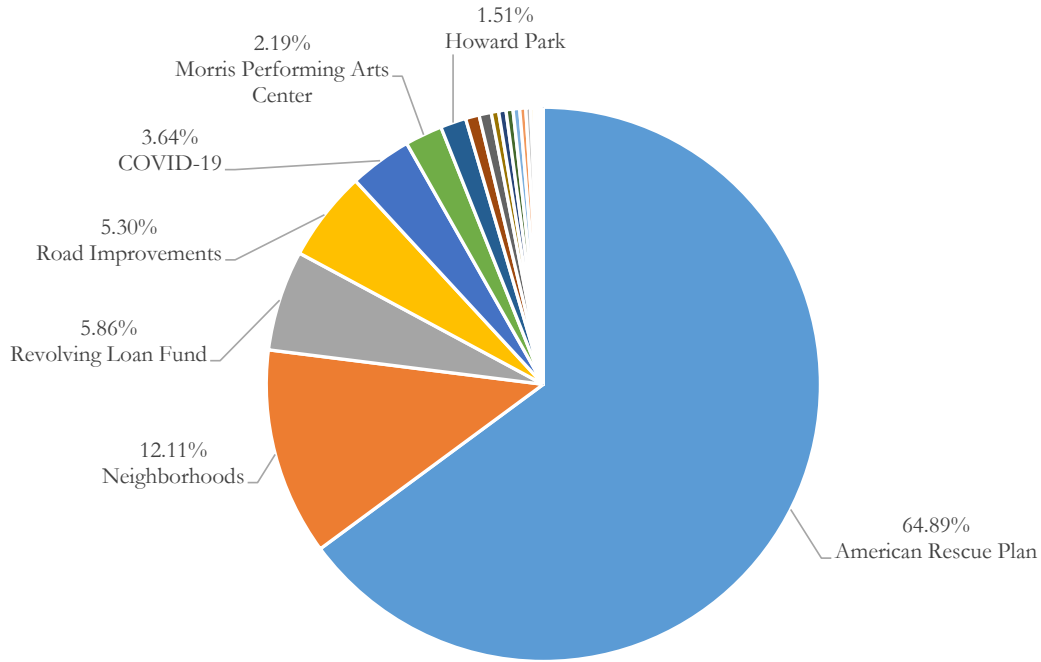
**City of South Bend  
2021 Revenue Summary  
Grants & Donations - by Sources**



Sources	2021 Actual Revenue	Percent of Total
American Rescue Plan	\$ 29,455,024	64.89%
US Dept of Housing and Urban Development (HUD)	4,116,582	9.07%
Pokagon Band of the Potawatomi	3,368,755	7.42%
US Department of Commerce	2,658,410	5.86%
IN Dept of Transportation (INDOT)	2,405,062	5.30%
Shuttered Venue Operators Grant (SVOG)	992,163	2.19%
University of Notre Dame	357,500	0.79%
South Bend Parks Foundation	331,209	0.73%
Bloomberg Philanthropies	322,000	0.71%
IN Dept of Natural Resources (IDNR)	268,000	0.59%
Department of Justice (DOJ)	189,057	0.42%
Corporation for National and Community Service	184,811	0.41%
Project Safe Neighborhood	180,926	0.40%
IN Dept of Environmental Management (IDEM)	123,272	0.27%
Private Organizations	109,264	0.24%
Federal Emergency Management Agency (FEMA)	94,668	0.21%
The Chamber of Commerce of St Joseph County	75,000	0.17%
Equal Employment Opportunity Commission (EEOC)	47,440	0.10%
IN Family & Social Services Administration	41,015	0.09%
Indiana Finance Authority	20,010	0.04%
City of Mishawaka (grant pass-through for Human Rights)	17,500	0.04%
Private Individuals	16,102	0.04%
IN Dept of Health	10,000	0.02%
IN Housing & Community Development Authority	9,200	0.02%
St Joseph County	1,933	0.00%
<b>Total</b>	<b>\$ 45,394,902</b>	<b>100.00%</b>

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

**City of South Bend  
2021 Revenue Summary  
Grants & Donations - by Uses**



Uses	2021 Actual Revenue	Percent of Total
American Rescue Plan	\$ 29,455,024	64.89%
Neighborhoods	5,496,459	12.11%
Revolving Loan Fund	2,658,410	5.86%
Road Improvements	2,405,062	5.30%
COVID-19	1,650,520	3.64%
Morris Performing Arts Center	992,163	2.19%
Howard Park	683,709	1.51%
Notre Dame Annual Contribution	357,500	0.79%
Transportation (Mayor's Challenge Award)	322,000	0.71%
Pinhook Redevelopment	200,000	0.44%
Police Department	195,850	0.43%
AmeriCorps Program	184,811	0.41%
Venues, Parks & Arts	169,690	0.37%
Human Rights	162,140	0.36%
Replace Diesel Dump Trucks	123,272	0.27%
Fire Department	94,668	0.21%
Const. Project St Joseph River (North Shore)	68,000	0.15%
Studebaker Fountain	60,000	0.13%
Animal Resource Center	47,599	0.10%
Lead Grant	41,015	0.09%
Local Democracy Grant	15,000	0.03%
Traffic Calming	10,000	0.02%
Historic Preservation	2,009	0.00%
<b>Total</b>	<b>\$ 45,394,902</b>	<b>100.00%</b>

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

**City of South Bend, Indiana**  
**Interest Earnings Summary**  
**2013 through 2021**

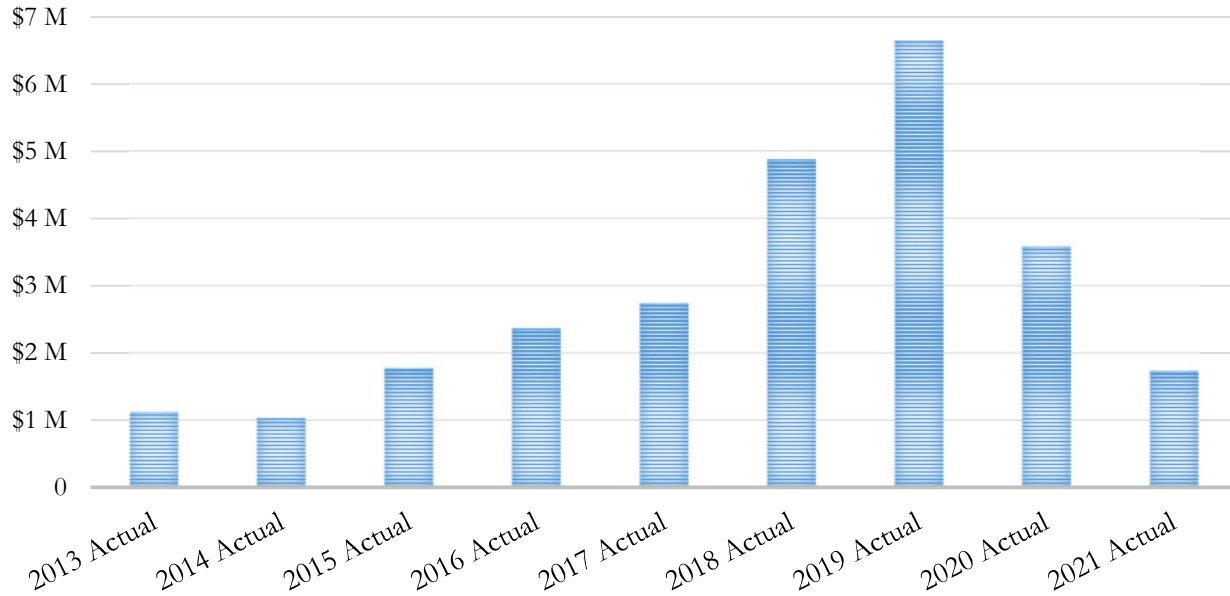
Fund Number	Fund Name	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual
101	General Fund	\$ 81,117	\$ 74,513	\$ 146,438	\$ 234,728	\$ 292,096	\$ 487,006	\$ 724,748	\$ 492,302	\$ 290,597
102	Rainy Day	29,524	29,473	61,234	88,296	109,764	186,733	246,194	137,687	64,091
201	Parks & Recreation	12,082	8,075	13,649	24,609	32,228	84,863	126,119	21,738	20,758
202	Motor Vehicle Highway	11,791	12,300	34,302	56,152	72,001	139,982	146,469	59,007	23,518
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
210	Economic Development State Grants	60,703	15,033	11,236	14,144	12,124	11,863	7,773	749	160
211	Dept of Community Investment Operating	2,610	3,246	7,938	12,494	12,136	14,360	13,570	12,986	6,023
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
217	Gift, Donation, Bequest	232	462	592	725	1,411	2,527	12,695	11,424	6,884
218	Police Curfew Violations	38	40	85	115	136	236	306	167	82
219	Unsafe Building	-	-	-	-	-	6,040	14,604	11,167	4,812
220	Law Enforcement Continuing Education	3,491	3,394	6,715	8,138	6,961	10,040	9,307	5,560	2,229
221	Rental Units Regulation	-	-	-	-	-	140	279	645	728
222	Central Services	3,421	3,950	8,574	10,343	10,211	10,934	16,454	16,118	6,268
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
227	Loss Recovery	18,685	25,717	24,843	9,131	9,952	13,044	14,210	7,534	2,515
230	Code Enforcement Fund	-	-	-	-	-	-	-	2,492	941
249	Local Income Tax - Public Safety	6,954	5,168	6,209	7,162	9,938	22,716	65,117	46,805	25,015
251	Local Road & Street	6,247	7,585	18,729	27,861	31,663	71,117	111,308	65,026	18,850
252	Excess Welfare Distribution	4	4	-	-	-	-	-	-	-
257	LOIT Special Distribution	-	-	-	-	34,717	38,179	10,229	1,950	1,469
258	Human Rights Federal Grants	1,593	1,743	2,960	4,149	5,179	8,987	10,376	3,655	2,417
263	American Rescue Plan	-	-	-	-	-	-	-	-	81,618
265	Local Road & Bridge Grant	-	-	-	-	-	6,373	8,641	9,466	4,832
266	MVH Restricted Fund	-	-	-	-	-	-	12,367	15,230	9,704
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
274	Morris PAC Self-Promotion	-	-	-	-	-	814	3,175	2,576	1,355
278	Police Take Home Vehicle	1,435	1,705	4,062	6,404	8,100	13,630	17,664	8,942	4,038
279	IT / Innovation / 311 Call Center	-	-	-	-	-	31,487	54,428	34,050	14,598
280	Police Block Grants	13	13	27	36	42	71	94	53	24
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
288	Emergency Medical Services Operating	16,450	14,964	22,372	20,021	27,419	49,138	49,036	20,548	-
289	Haz-Mat	40	86	231	269	261	456	608	355	165
291	Indiana River Rescue	368	361	618	1,248	1,530	2,777	5,807	4,146	1,993
292	Police Grants	-	-	55	-	-	-	-	-	-
294	Regional Police Academy	268	262	480	757	910	1,739	2,588	1,587	819
295	COPS MORE Grant	364	380	778	1,212	1,814	2,334	4,036	1,281	432
299	Police Federal Drug Enforcement	947	978	975	1,397	2,048	2,654	3,131	723	192
312	2017 Parks Bond Debt Service	-	-	-	-	-	763	565	603	500
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
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
328	SBCDA 2003 Debt Reserve	5,959	5,929	12,263	16,144	18,628	31,363	40,541	22,251	10,253
351	2018 TIF Park Bond Debt Service	-	-	-	-	-	-	23,374	13,071	6,085
352	2019 South Shore Double Tracking Debt Service	-	-	-	-	-	-	-	13	3
353	2020 TIF Library Bond Debt Service Reserve	-	-	-	-	-	-	-	2	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
403	Potawatomi Zoo Nonreverting Capital Fund (aka Zoo Endo	168	168	348	462	151	-	-	-	-
404	Local Income Tax - Certified Shares	50,203	50,003	100,599	99,241	95,698	186,016	296,751	162,840	87,126
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
407	Cumulative Capital Improvement	122	227	1,042	2,607	3,838	5,687	11,646	8,167	3,682
408	Local Income Tax - Economic Development	33,100	34,399	69,484	94,879	130,988	264,870	393,399	234,476	128,951
410	Urban Development Action Grant	88	94	2,306	4,868	5,604	6,352	625	580	172
412	Major Moves Construction	261,868	253,216	252,281	221,540	179,953	168,342	161,549	26,326	9,556
413	Professional Sports Convention Development Area	-	-	-	-	-	-	-	-	218
416	Morris Performing Arts Center Capital	1,412	1,651	3,642	4,965	6,593	7,250	9,243	5,695	1,057
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
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
430	TIF - Southside Development Area #1	17,222	12,462	34,652	51,011	65,346	150,223	210,559	128,384	75,461

**City of South Bend, Indiana**  
**Interest Earnings Summary**  
**2013 through 2021**

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



## Interest Earnings 2013-2021



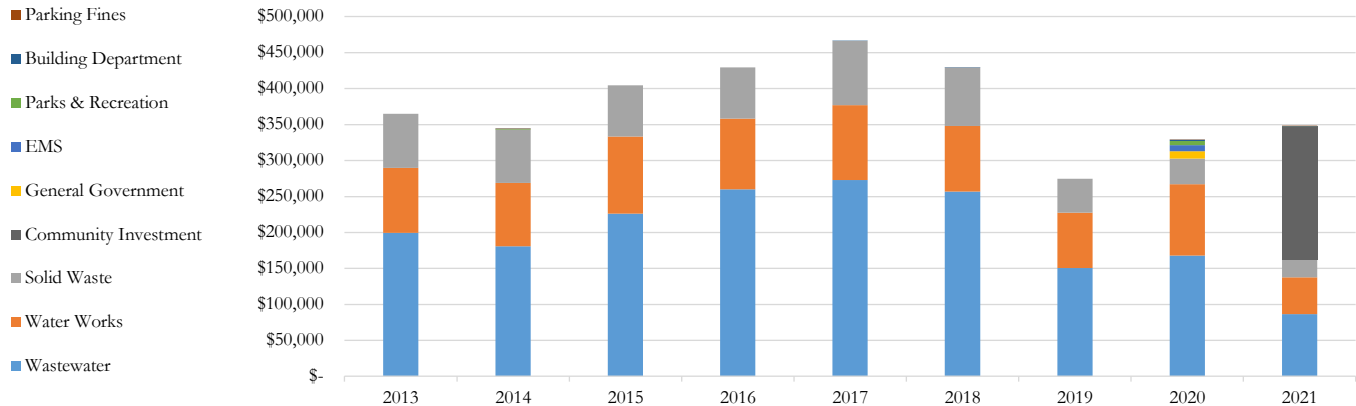
Fiscal Year	Earnings	% Change Year to Year
2013 Actual	\$ 1,119,139	-----
2014 Actual	1,025,058	-8.4%
2015 Actual	1,769,436	72.6%
2016 Actual	2,359,164	33.3%
2017 Actual	2,737,881	16.1%
2018 Actual	4,868,861	77.8%
2019 Actual	6,643,916	36.5%
2020 Actual	3,578,226	-46.1%
2021 Actual	1,727,224	-51.7%

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.

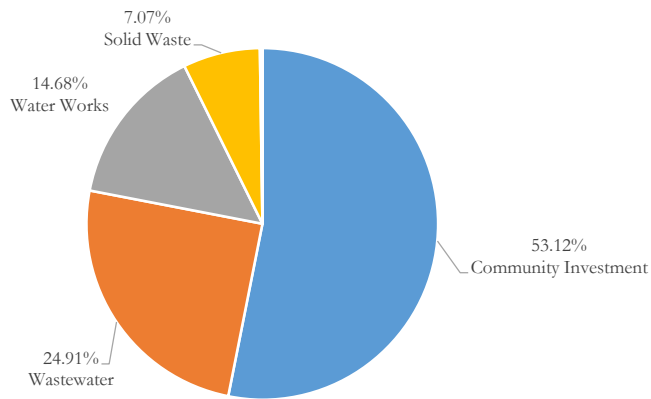
## City of South Bend Write-off Summary

### Bad Debt Expense by Activity - 2013 through 2021



Activity	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	Grand Total
Wastewater	199,379	180,777	226,252	259,863	272,850	257,079	150,370	167,946	86,659	1,801,174
Water Works	90,650	88,369	107,362	98,674	104,042	91,163	77,370	99,420	51,075	808,125
Solid Waste	75,204	73,457	70,835	71,114	89,641	81,325	47,102	35,467	24,584	568,728
Community Investment	-	-	-	-	-	-	-	-	184,827	184,827
General Government	-	788	-	-	-	-	-	10,370	594	11,752
EMS	-	15	-	-	-	-	-	8,403	70	8,488
Parks & Recreation	-	612	-	-	-	-	-	5,606	-	6,218
Building Department	-	347	-	-	38	350	-	1,631	100	2,465
Parking Fines	-	5	-	-	-	-	-	730	41	776
<b>Total</b>	<b>\$ 365,232</b>	<b>\$ 344,369</b>	<b>\$ 404,449</b>	<b>\$ 429,651</b>	<b>\$ 466,570</b>	<b>\$ 429,917</b>	<b>\$ 274,842</b>	<b>\$ 329,573</b>	<b>\$ 347,950</b>	<b>\$ 3,392,554</b>

### 2021 Bad Debt Expense by Activity



Activity	2021 Bad Debt Expense	Percent of Total
Community Investment	\$ 184,827	53.12%
Wastewater	86,659	24.91%
Water Works	51,075	14.68%
Solid Waste	24,584	7.07%
EMS	594	0.17%
Building Department	100	0.03%
General Government	70	0.02%
Parking Fines	41	0.00%
<b>Total</b>	<b>\$ 347,950</b>	<b>100.00%</b>