

# Annual Financial Report



Indiana State Board of Accounts

2025

SOUTH BEND CIVIL CITY

St. Joseph County

Submitted on 2/27/2026 1:02:00 PM

Per [IC 5-11-1-4](#) every municipality and local government is required to provide electronically and in a manner prescribed by the state examiner, financial reports for the fiscal year not later than sixty days after the close of the fiscal year.

Completion and submission of the Gateway *Annual Financial Report* (AFR) will fulfill this requirement. This document comprises all of the report outputs generated by Gateway, based on the information entered by the government unit and submitted by the government official as stipulated in state law.

**South Bend Civil City, St. Joseph County, Indiana  
Annual Financial Report - 2025  
Cash & Investments Combined Statement**

	Local Fund Number	Local Fund Name	Beg Cash & Inv Bal	Receipts	Disbursement	End Cash & Inv Bal
			Jan. 1, 2025			Dec. 31, 2025
<b>Governmental Activities</b>	000000101	General Fund	\$91,331,413.12	\$107,118,829.58	\$118,605,162.31	\$79,845,080.39
	000000102	Rainy Day	\$11,836,259.16	\$521,820.72	\$0.00	\$12,358,079.88
	000000201	Parks & Recreation	\$11,969,356.81	\$24,340,381.64	\$30,350,369.92	\$5,959,368.53
	000000202	Motor Vehicle Highway	\$5,370,282.69	\$13,042,761.41	\$16,530,115.56	\$1,882,928.54
	000000209	Studebaker-Oliver Revitalizing Grants	\$639,405.61	\$27,411.74	\$101,948.10	\$564,869.25
	000000211	Dept of Community Investment Operating	\$613,117.51	\$3,924,944.40	\$4,535,186.75	\$2,875.16
	000000212	Dept of Community Investment Grants	\$262,754.72	\$4,008,668.49	\$4,271,423.21	\$0.00
	000000216	Police State Seizures	\$306,471.24	\$102,418.39	\$0.00	\$408,889.63
	000000217	Gift, Donation, Bequest	\$2,825,418.16	\$197,188.39	\$823,486.08	\$2,199,120.47
	000000219	Unsafe Building	\$1,007,689.69	\$152,770.96	\$24,212.26	\$1,136,248.39
	000000220	Law Enforcement Continuing Education	\$889,488.30	\$429,858.10	\$1,104,275.37	\$215,071.03
	000000221	Rental Units Regulation	\$397,457.93	\$208,379.13	\$6,564.65	\$599,272.41
	000000222	Central Services	\$136,948.25	\$10,370,948.71	\$10,345,106.16	\$162,790.80
	000000226	Liability Insurance	\$7,397,474.55	\$4,018,915.27	\$3,296,902.95	\$8,119,486.87
	000000227	Loss Recovery	\$3,123,867.72	\$481,837.31	\$0.00	\$3,605,705.03
	000000230	Code Enforcement Fund	\$1,717.52	\$5,882,528.00	\$5,878,310.58	\$5,934.94
	000000249	Local Income Tax - Public Safety	\$6,470,681.15	\$12,473,795.04	\$13,878,633.00	\$5,065,843.19
	000000251	Local Road & Street	\$478,515.43	\$3,773,590.45	\$2,091,102.99	\$2,161,002.89
	000000257	LOIT Special Distribution	\$65,733.94	\$1,554.97	\$34,534.74	\$32,754.17
	000000258	Human Rights Federal Grants	\$310,825.45	\$181,110.48	\$301,738.81	\$190,197.12
	000000263	American Rescue Plan	\$980,781.88	\$42,520.52	\$23,274.10	\$1,000,028.30
	000000264	COVID-19 Response	\$0.00	\$4,166.21	\$4,166.21	\$0.00
	000000265	Local Road & Bridge Grant	\$338,404.76	\$2,257,203.87	\$2,595,523.93	\$84.70
	000000266	MVH Restricted Fund	\$1,180,552.96	\$3,349,301.75	\$3,121,201.28	\$1,408,653.43
	000000278	Police Take Home Vehicle	\$941,096.68	\$117,565.93	\$0.00	\$1,058,662.61
	000000279	IT / Innovation / 311 Call Center	\$6,398,925.50	\$15,466,999.56	\$14,814,098.88	\$7,051,826.18
	000000287	Fire Department Capital	\$2,843,653.42	\$2,647,125.83	\$5,193,983.50	\$296,795.75

	Local Fund Number	Local Fund Name	Beg Cash & Inv Bal	Receipts	Disbursement	End Cash & Inv Bal
			Jan. 1, 2025			Dec. 31, 2025
<b>Governmental Activities</b>	0000000289	Haz-Mat	\$42,190.37	\$53,498.99	\$0.00	\$95,689.36
	0000000291	Indiana River Rescue	\$567,227.50	\$146,663.84	\$54,921.64	\$658,969.70
	0000000295	COPS MORE Grant	\$20,876.46	\$0.00	\$0.00	\$20,876.46
	0000000299	Police Federal Drug Enforcement	\$294,113.71	\$40,875.19	\$32,043.35	\$302,945.55
	0000000312	2017 Parks Bond Debt Service	\$169,828.70	\$1,166,784.26	\$1,181,215.00	\$155,397.96
	0000000315	Airport 2003 Debt Reserve	\$83,629.50	\$9,024.64	\$0.00	\$92,654.14
	0000000324	TIF - River West Development Area	\$28,107,757.61	\$30,150,609.47	\$21,870,523.41	\$36,387,843.67
	0000000328	SBCDA 2003 Debt Reserve	\$139,815.83	\$15,087.81	\$0.00	\$154,903.64
	0000000350	2018 Fire Station #9 Bond Debt Service	\$0.72	\$344,656.26	\$344,656.28	\$0.70
	0000000351	2018 TIF Park Bond Debt Service	\$1,123,677.04	\$49,539.13	\$0.00	\$1,173,216.17
	0000000352	2019 South Shore Double Tracking Debt Service	\$25,452.34	\$1,035,503.98	\$1,030,125.00	\$30,831.32
	0000000353	2020 TIF Library Bond Debt Service Reserve	\$326,968.84	\$16.34	\$0.00	\$326,985.18
	0000000401	Coveleski Stadium Capital	\$210.23	\$835.45	\$0.00	\$1,045.68
	0000000404	Local Income Tax - Certified Shares	\$786,839.32	\$11,707.17	\$45,563.83	\$752,982.66
	0000000406	Cumulative Capital Development	\$364,286.11	\$768,424.45	\$500,000.00	\$632,710.56
	0000000407	Cumulative Capital Improvement	\$382,646.55	\$170,987.52	\$75,000.00	\$478,634.07
	0000000408	Local Income Tax - Economic Development	\$30,701,333.37	\$18,549,615.04	\$26,100,604.73	\$23,150,343.68
	0000000410	Urban Development Action Grant	\$71,914.18	\$3,170.44	\$0.00	\$75,084.62
	0000000412	Major Moves Construction	\$925,625.59	\$157,160.28	\$482,898.69	\$599,887.18
	0000000413	Professional Sports Convention Development Area	\$2,574,203.16	\$6,074,852.94	\$157,922.95	\$8,491,133.15
	0000000416	Morris Performing Arts Center Capital	\$6,037,555.69	\$453,773.25	\$6,426,666.15	\$64,662.79
	0000000422	TIF - West Washington	\$1,346,604.12	\$583,762.25	\$174,380.03	\$1,755,986.34
	0000000429	TIF - River East Development Area (NE Dev)	\$21,696,391.94	\$9,111,070.20	\$7,622,272.81	\$23,185,189.33
	0000000430	TIF - Southside Development Area #1	\$8,620,393.44	\$3,802,188.49	\$3,010,997.61	\$9,411,584.32
	0000000433	Redevelopment General	\$3,445,064.08	\$2,733,774.74	\$2,060,201.71	\$4,118,637.11

	Local Fund Number	Local Fund Name	Beg Cash & Inv Bal	Receipts	Disbursement	End Cash & Inv Bal
			Jan. 1, 2025			Dec. 31, 2025
<b>Governmental Activities</b>	0000000435	TIF - Douglas Road	\$980,537.03	\$319,808.57	\$348,433.60	\$951,912.00
	0000000436	TIF - River East Residential Area (NE Res)	\$10,131,627.61	\$7,790,144.58	\$4,945,322.29	\$12,976,449.90
	0000000439	Certified Technology Park	\$12,091.35	\$533.05	\$0.00	\$12,624.40
	0000000450	Palais Royale Historic Preservation	\$149,562.76	\$38,818.40	\$0.00	\$188,381.16
	0000000451	2018 Fire Station #9 Bond Capital	\$342,923.25	\$15,118.35	\$0.00	\$358,041.60
	0000000452	2018 TIF Park Bond Capital	\$172,745.66	\$5,180.40	\$76,675.85	\$101,250.21
	0000000454	Airport Urban Enterprise Zone	\$445,232.38	\$19,628.76	\$0.00	\$464,861.14
	0000000455	2021 Infrastructure Bond Capital	\$673,591.43	\$22,327.35	\$399,500.00	\$296,418.78
	0000000456	2023 RDA Lease Revenue Bond Capital	\$23,307,349.80	\$662,425.52	\$5,407,229.10	\$18,562,546.22
	0000000457	2024 RDA Bonds Capital (Madison Lifestyle)	\$17,448,598.47	\$418,798.66	\$16,372,120.25	\$1,495,276.88
	0000000458	2024 RDA Bonds Revenue Bonds (Four Winds)	\$44,187,441.36	\$911,609.62	\$24,185,073.82	\$20,913,977.16
	0000000471	2017 Parks Bond Capital	\$854,407.59	\$30,396.56	\$295,334.39	\$589,469.76
	0000000655	Project ReLeaf	\$542,450.27	\$482,316.95	\$382,555.64	\$642,211.58
	0000000672	Century Center Energy Conservation Debt Svc	\$152,073.92	\$874,112.43	\$388,753.52	\$637,432.83
	0000000701	Fire Pension	\$342,385.46	\$3,940,695.73	\$4,251,624.08	\$31,457.11
	0000000702	Police Pension	\$537,964.30	\$6,085,028.97	\$6,092,335.78	\$530,657.49
	0000000711	Self-Funded Employee Benefits	\$9,856,763.48	\$19,133,908.29	\$8,312,106.08	\$20,678,565.69
	0000000713	Unemployment Compensation	\$392.09	\$96,119.47	\$92,938.69	\$3,572.87
	0000000714	Parental Leave Fund	\$878,197.68	\$358,016.39	\$117,790.20	\$1,118,423.87
	0000000718	State Tax Withholding Fund	\$338,475.32	\$0.00	\$0.00	\$338,475.32
	0000000725	Morris / Palais Box Office	\$1,233,154.44	\$0.00	\$0.00	\$1,233,154.44
	0000000726	Police Distributions Payable	\$824,098.89	\$0.00	\$0.00	\$824,098.89
	0000000730	City Cemetery	\$32,783.58	\$1,445.31	\$0.00	\$34,228.89
	0000000731	Bowman Cemetery	\$515,724.14	\$22,736.53	\$0.00	\$538,460.67
	0000000752	South Bend Redevelopment Authority	\$5,167,209.28	\$9,822,618.26	\$12,865,191.02	\$2,124,636.52
	0000000754	Industrial Revolving Fund	\$4,853,400.05	\$240,394.78	\$151,895.57	\$4,941,899.26
	0000000755	South Bend Building Corporation	\$249,383.52	\$1,447,990.70	\$1,429,955.00	\$267,419.22
	0000000756	2015 Smart Streets Bond Debt Service	\$1,757,416.90	\$1,713,592.09	\$1,712,493.76	\$1,758,515.23

	Local Fund Number	Local Fund Name	Beg Cash & Inv Bal Jan. 1, 2025	Receipts	Disbursement	End Cash & Inv Bal Dec. 31, 2025
<b>Governmental Activities</b>	0000000757	2015 Parks Bond Debt Service	\$594,294.91	\$348,025.82	\$381,031.26	\$561,289.47
	0000000759	2017 Eddy Street Commons Bond Capital	\$25,766.86	\$1.31	\$0.00	\$25,768.17
	0000000760	2017 Eddy Street Commons Bond Debt Service	\$3,669,174.05	\$1,955,312.88	\$1,955,125.00	\$3,669,361.93
		<b>SubTotal</b>	<b>\$396,250,118.38</b>	<b>\$347,335,284.71</b>	<b>\$399,264,799.43</b>	<b>\$344,320,603.66</b>
<b>PARKING GARAGES</b>	0000000601	Parking Garages	\$368,341.31	\$1,529,625.76	\$1,868,503.51	\$29,463.56
		<b>SubTotal</b>	<b>\$368,341.31</b>	<b>\$1,529,625.76</b>	<b>\$1,868,503.51</b>	<b>\$29,463.56</b>
<b>SOLID WASTE</b>	0000000610	Solid Waste Operations	\$1,277,908.74	\$8,679,212.34	\$8,142,930.31	\$1,814,190.77
	0000000611	Solid Waste Capital	\$2,043,183.20	\$1,227,319.20	\$3,270,240.22	\$262.18
		<b>SubTotal</b>	<b>\$3,321,091.94</b>	<b>\$9,906,531.54</b>	<b>\$11,413,170.53</b>	<b>\$1,814,452.95</b>
<b>WASTEWATER</b>	0000000640	Sewer Repair Insurance	\$1,580,380.89	\$774,409.49	\$1,083,679.59	\$1,271,110.79
	0000000641	Sewage Works Operations	\$33,871,023.07	\$47,715,987.47	\$38,037,503.25	\$43,549,507.29
	0000000642	Sewage Works Capital	\$9,382,326.60	\$770,938.23	\$9,479,992.65	\$673,272.18
	0000000643	Sewage Works Operations & Maintenance Reserve	\$5,996,959.49	\$264,385.71	\$0.00	\$6,261,345.20
	0000000649	Sewage Sinking (Debt Service)	\$12,888.16	\$8,065,505.38	\$8,078,144.10	\$249.44
	0000000653	Sewage Debt Service Reserve	\$4,534,268.50	\$573,155.96	\$0.00	\$5,107,424.46
	0000000654	Sewage Works Customer Deposit	\$1,546,815.43	\$70,368.51	\$0.00	\$1,617,183.94
	0000000667	Storm Sewer Fund	\$1,680,385.13	\$1,453,072.13	\$773,723.73	\$2,359,733.53
	<b>SubTotal</b>	<b>\$58,605,047.27</b>	<b>\$59,687,822.88</b>	<b>\$57,453,043.32</b>	<b>\$60,839,826.83</b>	
<b>WATER</b>	0000000620	Water Works Operations	\$12,675,922.77	\$22,935,006.37	\$18,588,989.80	\$17,021,939.34
	0000000622	Water Works Capital	\$15,820,437.90	\$8,413,341.13	\$8,010,510.33	\$16,223,268.70
	0000000624	Water Works Customer Deposit	\$1,401,816.94	\$61,752.72	\$0.00	\$1,463,569.66
	0000000625	Water Works Sinking (Debt Service)	\$2,039,158.28	\$168,623.63	\$541,857.66	\$1,665,924.25
	0000000626	Water Works Bond Reserve	\$1,613,195.01	\$211,934.31	\$0.00	\$1,825,129.32
	0000000629	Water Works Operations & Maintenance Reserve	\$3,163,288.89	\$139,458.72	\$0.00	\$3,302,747.61
		<b>SubTotal</b>	<b>\$36,713,819.79</b>	<b>\$31,930,116.88</b>	<b>\$27,141,357.79</b>	<b>\$41,502,578.88</b>
<b>CENTURY CENTER</b>	0000000670	Century Center Operations	\$972,619.60	\$3,903,462.57	\$4,436,828.98	\$439,253.19
	0000000671	Century Center Capital	\$1,053,192.01	\$63,759.41	\$79,010.67	\$1,037,940.75
		<b>SubTotal</b>	<b>\$2,025,811.61</b>	<b>\$3,967,221.98</b>	<b>\$4,515,839.65</b>	<b>\$1,477,193.94</b>

	Local Fund Number	Local Fund Name	Beg Cash & Inv Bal Jan. 1, 2025	Receipts	Disbursement	End Cash & Inv Bal Dec. 31, 2025
<b>CONSOLIDATED BUILDING DEPARTMENT</b>	0000000600	Consolidated Building	\$3,247,209.44	\$3,428,999.45	\$3,894,861.73	\$2,781,347.16
		<b>SubTotal</b>	<b>\$3,247,209.44</b>	<b>\$3,428,999.45</b>	<b>\$3,894,861.73</b>	<b>\$2,781,347.16</b>
<b>MORRIS PERFORMING ARTS CENTER</b>	0000000602	Morris Performing Arts Center	\$126,112.62	\$2,278,030.65	\$1,746,933.01	\$657,210.26
		<b>SubTotal</b>	<b>\$126,112.62</b>	<b>\$2,278,030.65</b>	<b>\$1,746,933.01</b>	<b>\$657,210.26</b>
		<b>GRAND TOTAL</b>	<b>\$500,657,552.36</b>	<b>\$460,063,633.85</b>	<b>\$507,298,508.97</b>	<b>\$453,422,677.24</b>

**South Bend Civil City, St. Joseph County, Indiana  
Detailed Receipts 2025**

Governmental Activities	General Fund	General Property Taxes	\$56,233,109.49
		ABC Excise Tax Distribution	\$76,048.50
		Cigarette Tax Distribution	\$41,938.11
		Vehicle/Aircraft Excise Tax Distribution	\$1,293,856.70
		Commercial Vehicle Excise Tax Distribution (CVET)	\$757,853.32
		ABC Gallonage Tax Distribution	\$233,731.20
		Local Income Tax (LIT) Certified Shares	\$12,790,037.96
		State, Federal, and Local Payments in Lieu of Taxes	\$5,765,661.00
		<b>Total Taxes and Intergovernmental</b>	<b>\$77,192,236.28</b>
		Food and Amusement Licenses and Permits	\$55,402.50
		Cable TV Licenses	\$495,355.72
		Other Licenses and Permits/Various - Business Licenses	\$56,887.50
		Other Licenses and Permits/Various - Nonbusiness Licenses & Permits	\$166,070.80
		<b>Total Licenses and Permits</b>	<b>\$773,716.52</b>
		Emergency Medical Services Fees	\$6,546,660.66
		Document and Copy Fees	\$18.00
		Rental of Property	\$46,254.84
		Federal, State, and Local Reimbursement for Services	\$336,489.00
		Other Charges for Services, Sales, and Fees/Various - Palais Royale Ballroom	\$130,905.76
		Other Charges for Services, Sales, and Fees/Various - Fire Department	\$2,500.00
		Other Charges for Services, Sales, and Fees/Various - Other Charges for Services, Sales, and Fees	\$509,789.50
		Other Charges for Services, Sales, and Fees/Various - Police Crime Lab	\$11,874.99
		<b>Total Charges for Services</b>	<b>\$7,584,492.75</b>
		Other Fines and Forfeitures/Various - Other Fines and Forfeitures	\$2,849.83
		<b>Total Fines, Forfeitures, and Fees</b>	<b>\$2,849.83</b>

	Earnings on Investments and Deposits	\$3,383,144.27
	Proceeds from Borrowings other than Tax Anticipation Warrants	\$2,516,000.00
	Sale of Capital Assets	\$81,546.01
	Refunds and Reimbursements	\$88,259.62
	Donations, Gifts, and Bequests	\$2,088,048.66
	Transfers In - Transferred from Another Fund	\$575,000.00
	Other Receipts/Variou - Administrative Cost Allocation	\$9,585,999.99
	Other Receipts/Variou - Payroll Cost Allocation	\$2,090,026.98
	Other Receipts/Variou - Other Receipts	\$1,157,508.67
	<b>Total Other Receipts</b>	<b>\$21,565,534.20</b>
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	<b>Total General Fund</b>	<b>\$107,118,829.58</b>
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Rainy Day	Earnings on Investments and Deposits	\$521,820.72
	<b>Total Other Receipts</b>	<b>\$521,820.72</b>
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	<b>Total Rainy Day</b>	<b>\$521,820.72</b>
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Parks & Recreation	General Property Taxes	\$13,197,125.57
	Vehicle/Aircraft Excise Tax Distribution	\$303,645.73
	Commercial Vehicle Excise Tax Distribution (CVET)	\$177,692.61
	<b>Total Taxes and Intergovernmental</b>	<b>\$13,678,463.91</b>
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	Other Licenses and Permits/Variou - Nonbusiness Licenses & Permits	\$880.00
	<b>Total Licenses and Permits</b>	<b>\$880.00</b>
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	Park and Recreation Receipts	\$3,282,461.53
	Rental of Property	\$85,512.08
	Other Charges for Services, Sales, and Fees/Variou - Park Maintenance Dept Services	\$245,557.91
	<b>Total Charges for Services</b>	<b>\$3,613,531.52</b>
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	Earnings on Investments and Deposits	\$282,912.28
	Proceeds from Borrowings other than Tax Anticipation Warrants	\$1,347,128.00
	Sale of Capital Assets	\$46,425.47
	Refunds and Reimbursements	\$8,521.82
	Donations, Gifts, and Bequests	\$1,251,417.00
	Transfers In - Transferred from Another Fund	\$4,100,000.00
	Other Receipts/Variou - Sale of Scrap Metal	\$864.74
	Other Receipts/Variou - Other Receipts	\$10,236.90
	<b>Total Other Receipts</b>	<b>\$7,047,506.21</b>
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	<b>Total Parks &amp; Recreation</b>	<b>\$24,340,381.64</b>
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Motor Vehicle Highway	Motor Vehicle Highway Distribution	\$2,225,429.53
	Wheel Tax/Surtax Distribution	\$1,062,054.73
<b>Total Taxes and Intergovernmental</b>		<b>\$3,287,484.26</b>
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	Other Licenses and Permits/Various - Nonbusiness Licenses & Permits	\$2,900.00
<b>Total Licenses and Permits</b>		<b>\$2,900.00</b>
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	Street Maintenance and Other Transportation Fees	\$101,815.05
<b>Total Charges for Services</b>		<b>\$101,815.05</b>
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	Earnings on Investments and Deposits	\$78,023.94
	Proceeds from Borrowings other than Tax Anticipation Warrants	\$2,735,000.00
	Sale of Capital Assets	\$173,109.30
	Refunds and Reimbursements	\$65,484.79
	Transfers In - Transferred from Another Fund	\$6,400,000.00
	Other Receipts/Various - Sale of Scrap Metal	\$3,523.82
	Other Receipts/Various - Other Receipts	\$7,131.92
	Other Receipts/Various - Sales of Signs/Materials	\$5,177.29
	Other Receipts/Various - Payroll Cost Allocation	\$183,111.04
<b>Total Other Receipts</b>		<b>\$9,650,562.10</b>
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<b>Total Motor Vehicle Highway</b>		<b>\$13,042,761.41</b>
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Studebaker-Oliver Revitalizing Grants	Earnings on Investments and Deposits	\$27,411.74
<b>Total Other Receipts</b>		<b>\$27,411.74</b>
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<b>Total Studebaker-Oliver Revitalizing Grants</b>		<b>\$27,411.74</b>
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Governmental Activities	Dept of Community Investment Operating	Federal and State Grants and Distributions - Economic Development	\$1,570.62
	<b>Total Taxes and Intergovernmental</b>		<b>\$1,570.62</b>
		Federal, State, and Local Reimbursement for Services	\$933,008.67
		Other Charges for Services, Sales, and Fees/Various - Other Charges for Services, Sales, and Fees	\$3,005.00
	<b>Total Charges for Services</b>		<b>\$936,013.67</b>
		Other Fines and Forfeitures/Various - Other Fines and Forfeitures	\$72,979.00
	<b>Total Fines, Forfeitures, and Fees</b>		<b>\$72,979.00</b>
		Earnings on Investments and Deposits	\$1,727.82
		Refunds and Reimbursements	\$39,553.29
		Transfers In - Transferred from Another Fund	\$2,873,100.00
	<b>Total Other Receipts</b>		<b>\$2,914,381.11</b>
	<b>Total Dept of Community Investment Operating</b>		<b>\$3,924,944.40</b>
	Dept of Community Investment Grants	Federal and State Grants and Distributions - Economic Development	\$2,948,956.92
		Federal and State Grants and Distributions - Health and Welfare	\$1,059,711.57
	<b>Total Taxes and Intergovernmental</b>		<b>\$4,008,668.49</b>
	<b>Total Dept of Community Investment Grants</b>		<b>\$4,008,668.49</b>
	Police State Seizures	Federal and State Grants and Distributions - Public Safety	\$87,925.36
	<b>Total Taxes and Intergovernmental</b>		<b>\$87,925.36</b>
		Earnings on Investments and Deposits	\$14,493.03
	<b>Total Other Receipts</b>		<b>\$14,493.03</b>
	<b>Total Police State Seizures</b>		<b>\$102,418.39</b>
	Gift, Donation, Bequest	Earnings on Investments and Deposits	\$102,950.05
		Donations, Gifts, and Bequests	\$94,238.34
	<b>Total Other Receipts</b>		<b>\$197,188.39</b>
	<b>Total Gift, Donation, Bequest</b>		<b>\$197,188.39</b>

Governmental Activities	Unsafe Building	Other Fines and Forfeitures/Various - Code Enforcement	\$107,347.92
	<b>Total Fines, Forfeitures, and Fees</b>		<b>\$107,347.92</b>
		Earnings on Investments and Deposits	\$45,423.04
	<b>Total Other Receipts</b>		<b>\$45,423.04</b>
	<b>Total Unsafe Building</b>		<b>\$152,770.96</b>
	Law Enforcement Continuing Education	Federal and State Grants and Distributions - Public Safety	\$174,199.84
	<b>Total Taxes and Intergovernmental</b>		<b>\$174,199.84</b>
		Document and Copy Fees	\$89,187.63
		Other Charges for Services, Sales, and Fees/Various - Other Charges for Services, Sales, and Fees	\$14,261.38
	<b>Total Charges for Services</b>		<b>\$103,449.01</b>
		Other Fines and Forfeitures/Various - Other Fines and Forfeitures	\$101,353.91
	<b>Total Fines, Forfeitures, and Fees</b>		<b>\$101,353.91</b>
		Earnings on Investments and Deposits	\$23,078.24
		Refunds and Reimbursements	\$10,177.10
		Other Receipts/Various - Other Receipts	\$17,600.00
	<b>Total Other Receipts</b>		<b>\$50,855.34</b>
	<b>Total Law Enforcement Continuing Education</b>		<b>\$429,858.10</b>
	Rental Units Regulation	Other Fines and Forfeitures/Various - Code Enforcement	\$187,691.25
	<b>Total Fines, Forfeitures, and Fees</b>		<b>\$187,691.25</b>
		Earnings on Investments and Deposits	\$20,687.88
	<b>Total Other Receipts</b>		<b>\$20,687.88</b>
	<b>Total Rental Units Regulation</b>		<b>\$208,379.13</b>



Governmental Activities	Code Enforcement Fund	Other Licenses and Permits/Various - Nonbusiness Licenses & Permits	\$1,375.00
	<b>Total Licenses and Permits</b>		<b>\$1,375.00</b>
		Other Charges for Services, Sales, and Fees/Various - Animal Resource Center	\$49,145.95
	<b>Total Charges for Services</b>		<b>\$49,145.95</b>
		Other Fines and Forfeitures/Various - Animal Welfare	\$20,357.29
		Other Fines and Forfeitures/Various - Code Enforcement	\$209,439.71
	<b>Total Fines, Forfeitures, and Fees</b>		<b>\$229,797.00</b>
		Earnings on Investments and Deposits	\$7,669.27
		Proceeds from Borrowings other than Tax Anticipation Warrants	\$356,000.00
		Sale of Capital Assets	\$8,144.50
		Refunds and Reimbursements	\$70.78
		Transfers In - Transferred from Another Fund	\$5,207,000.00
		Other Receipts/Various - Pet Licenses	\$22,085.00
		Other Receipts/Various - Other Receipts	\$1,240.50
	<b>Total Other Receipts</b>		<b>\$5,602,210.05</b>
	<b>Total Code Enforcement Fund</b>		<b>\$5,882,528.00</b>
	Local Income Tax - Public Safety	Local Income Tax (LIT) for Public Safety	\$12,222,196.04
	<b>Total Taxes and Intergovernmental</b>		<b>\$12,222,196.04</b>
		Earnings on Investments and Deposits	\$251,599.00
	<b>Total Other Receipts</b>		<b>\$251,599.00</b>
	<b>Total Local Income Tax - Public Safety</b>		<b>\$12,473,795.04</b>
	Local Road & Street	Local Road and Street Distribution	\$2,131,630.14
		Federal and State Grants and Distributions - Highways and Streets	\$86,283.25
	<b>Total Taxes and Intergovernmental</b>		<b>\$2,217,913.39</b>
		Earnings on Investments and Deposits	\$50,421.96
		Refunds and Reimbursements	\$5,255.10
		Transfers In - Transferred from Another Fund	\$1,500,000.00
	<b>Total Other Receipts</b>		<b>\$1,555,677.06</b>
	<b>Total Local Road &amp; Street</b>		<b>\$3,773,590.45</b>

LOIT Special Distribution	Earnings on Investments and Deposits	\$1,554.97
<b>Total Other Receipts</b>		<b>\$1,554.97</b>
<b>Total LOIT Special Distribution</b>		<b>\$1,554.97</b>
Human Rights Federal Grants	Federal and State Grants and Distributions - Other/Various - Other Federal Grant	\$145,485.00
<b>Total Taxes and Intergovernmental</b>		<b>\$145,485.00</b>
	Federal, State, and Local Reimbursement for Services	\$25,000.00
<b>Total Charges for Services</b>		<b>\$25,000.00</b>
	Earnings on Investments and Deposits	\$10,625.48
<b>Total Other Receipts</b>		<b>\$10,625.48</b>
<b>Total Human Rights Federal Grants</b>		<b>\$181,110.48</b>
American Rescue Plan	Earnings on Investments and Deposits	\$42,520.52
<b>Total Other Receipts</b>		<b>\$42,520.52</b>
<b>Total American Rescue Plan</b>		<b>\$42,520.52</b>
COVID-19 Response	Federal and State Grants and Distributions - Economic Development	\$4,166.21
<b>Total Taxes and Intergovernmental</b>		<b>\$4,166.21</b>
<b>Total COVID-19 Response</b>		<b>\$4,166.21</b>
Local Road & Bridge Grant	Federal and State Grants and Distributions - Highways and Streets	\$1,276,250.00
<b>Total Taxes and Intergovernmental</b>		<b>\$1,276,250.00</b>
	Earnings on Investments and Deposits	\$23,953.87
	Transfers In - Transferred from Another Fund	\$957,000.00
<b>Total Other Receipts</b>		<b>\$980,953.87</b>
<b>Total Local Road &amp; Bridge Grant</b>		<b>\$2,257,203.87</b>
MVH Restricted Fund	Motor Vehicle Highway Distribution	\$2,225,429.49
	Wheel Tax/Surtax Distribution	\$1,062,054.65
<b>Total Taxes and Intergovernmental</b>		<b>\$3,287,484.14</b>
	Earnings on Investments and Deposits	\$61,817.61
<b>Total Other Receipts</b>		<b>\$61,817.61</b>
<b>Total MVH Restricted Fund</b>		<b>\$3,349,301.75</b>

Police Take Home Vehicle	Earnings on Investments and Deposits	\$42,985.93
	Other Receipts/Variou - Sworn Police Gas	\$74,580.00
<b>Total Other Receipts</b>		<b>\$117,565.93</b>
<b>Total Police Take Home Vehicle</b>		<b>\$117,565.93</b>
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IT / Innovation / 311 Call Center	Earnings on Investments and Deposits	\$266,883.91
	Refunds and Reimbursements	\$163,830.65
	Donations, Gifts, and Bequests	\$50,000.00
	Other Receipts/Variou - Other Receipts	\$500.00
	Other Receipts/Variou - IT Allocation	\$14,985,785.00
<b>Total Other Receipts</b>		<b>\$15,466,999.56</b>
<b>Total IT / Innovation / 311 Call Center</b>		<b>\$15,466,999.56</b>
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Fire Department Capital	Emergency Medical Services Fees	\$2,089,118.71
	Other Charges for Services, Sales, and Fees/Variou - Other Charges for Services, Sales, and Fees	\$1,134.00
<b>Total Charges for Services</b>		<b>\$2,090,252.71</b>
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	Earnings on Investments and Deposits	\$74,111.28
	Proceeds from Borrowings other than Tax Anticipation Warrants	\$470,000.00
	Sale of Capital Assets	\$9,750.65
	Other Receipts/Variou - Other Receipts	\$3,011.19
<b>Total Other Receipts</b>		<b>\$556,873.12</b>
<b>Total Fire Department Capital</b>		<b>\$2,647,125.83</b>
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Haz-Mat	Fire Protection Contracts and Service Fees	\$51,027.21
<b>Total Charges for Services</b>		<b>\$51,027.21</b>
-----		
	Earnings on Investments and Deposits	\$2,471.78
<b>Total Other Receipts</b>		<b>\$2,471.78</b>
<b>Total Haz-Mat</b>		<b>\$53,498.99</b>
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Indiana River Rescue	Other Charges for Services, Sales, and Fees/Variou - Other Charges for Services, Sales, and Fees	\$120,315.25
<b>Total Charges for Services</b>		<b>\$120,315.25</b>
-----		
	Earnings on Investments and Deposits	\$26,348.59
<b>Total Other Receipts</b>		<b>\$26,348.59</b>
<b>Total Indiana River Rescue</b>		<b>\$146,663.84</b>
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Police Federal Drug Enforcement	Federal and State Grants and Distributions - Public Safety	\$38,358.34
<b>Total Taxes and Intergovernmental</b>		<b>\$38,358.34</b>
	Earnings on Investments and Deposits	\$2,516.85
<b>Total Other Receipts</b>		<b>\$2,516.85</b>
<b>Total Police Federal Drug Enforcement</b>		<b>\$40,875.19</b>
2017 Parks Bond Debt Service	General Property Taxes	\$1,132,951.10
	Vehicle/Aircraft Excise Tax Distribution	\$16,352.44
	Commercial Vehicle Excise Tax Distribution (CVET)	\$15,733.33
<b>Total Taxes and Intergovernmental</b>		<b>\$1,165,036.87</b>
	Earnings on Investments and Deposits	\$1,747.39
<b>Total Other Receipts</b>		<b>\$1,747.39</b>
<b>Total 2017 Parks Bond Debt Service</b>		<b>\$1,166,784.26</b>
Airport 2003 Debt Reserve	Earnings on Investments and Deposits	\$9,024.64
<b>Total Other Receipts</b>		<b>\$9,024.64</b>
<b>Total Airport 2003 Debt Reserve</b>		<b>\$9,024.64</b>
TIF - River West Development Area	General Property Taxes	\$20,605,179.98
	Innkeepers Tax	\$385,000.00
	Federal and State Grants and Distributions - Highways and Streets	\$879,484.45
	Federal and State Grants and Distributions - Economic Development	\$6,797,272.61
<b>Total Taxes and Intergovernmental</b>		<b>\$28,666,937.04</b>
	Rental of Property	\$77,649.01
<b>Total Charges for Services</b>		<b>\$77,649.01</b>
	Earnings on Investments and Deposits	\$1,281,990.32
	Refunds and Reimbursements	\$39,983.10
	Other Receipts/Various - Property Sales	\$20,550.00
	Other Receipts/Various - Other Receipts	\$63,500.00
<b>Total Other Receipts</b>		<b>\$1,406,023.42</b>
<b>Total TIF - River West Development Area</b>		<b>\$30,150,609.47</b>

SBCDA 2003 Debt Reserve	Earnings on Investments and Deposits	\$15,087.81
<b>Total Other Receipts</b>		<b>\$15,087.81</b>
<b>Total SBCDA 2003 Debt Reserve</b>		<b>\$15,087.81</b>
-----		
2018 Fire Station #9 Bond Debt Service	Transfers In - Transferred from Another Fund	\$344,656.26
<b>Total Other Receipts</b>		<b>\$344,656.26</b>
<b>Total 2018 Fire Station #9 Bond Debt Service</b>		<b>\$344,656.26</b>
-----		
2018 TIF Park Bond Debt Service	Earnings on Investments and Deposits	\$49,539.13
<b>Total Other Receipts</b>		<b>\$49,539.13</b>
<b>Total 2018 TIF Park Bond Debt Service</b>		<b>\$49,539.13</b>
-----		
2019 South Shore Double Tracking Debt Service	Earnings on Investments and Deposits	\$3.98
	Transfers In - Transferred from Another Fund	\$1,035,500.00
<b>Total Other Receipts</b>		<b>\$1,035,503.98</b>
<b>Total 2019 South Shore Double Tracking Debt Service</b>		<b>\$1,035,503.98</b>
-----		
2020 TIF Library Bond Debt Service Reserve	Earnings on Investments and Deposits	\$16.34
<b>Total Other Receipts</b>		<b>\$16.34</b>
<b>Total 2020 TIF Library Bond Debt Service Reserve</b>		<b>\$16.34</b>
-----		
Coveleski Stadium Capital	Earnings on Investments and Deposits	\$835.45
<b>Total Other Receipts</b>		<b>\$835.45</b>
<b>Total Coveleski Stadium Capital</b>		<b>\$835.45</b>
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Local Income Tax - Certified Shares	Earnings on Investments and Deposits	\$11,707.17
<b>Total Other Receipts</b>		<b>\$11,707.17</b>
<b>Total Local Income Tax - Certified Shares</b>		<b>\$11,707.17</b>
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Cumulative Capital Development	General Property Taxes	\$725,736.86
	Vehicle/Aircraft Excise Tax Distribution	\$16,707.93
	Commercial Vehicle Excise Tax Distribution (CVET)	\$9,664.74
<b>Total Taxes and Intergovernmental</b>		<b>\$752,109.53</b>
	Earnings on Investments and Deposits	\$16,314.92
<b>Total Other Receipts</b>		<b>\$16,314.92</b>
<b>Total Cumulative Capital Development</b>		<b>\$768,424.45</b>
Cumulative Capital Improvement	Cigarette Tax Distribution	\$153,773.09
<b>Total Taxes and Intergovernmental</b>		<b>\$153,773.09</b>
	Earnings on Investments and Deposits	\$17,214.43
<b>Total Other Receipts</b>		<b>\$17,214.43</b>
<b>Total Cumulative Capital Improvement</b>		<b>\$170,987.52</b>
Local Income Tax - Economic Development	Local Income Tax (LIT) for Economic Development	\$17,267,365.96
	Federal and State Grants and Distributions - Health and Welfare	\$54,466.75
<b>Total Taxes and Intergovernmental</b>		<b>\$17,321,832.71</b>
	Rental of Property	\$9,489.01
<b>Total Charges for Services</b>		<b>\$9,489.01</b>
	Earnings on Investments and Deposits	\$1,213,293.32
	Donations, Gifts, and Bequests	\$5,000.00
<b>Total Other Receipts</b>		<b>\$1,218,293.32</b>
<b>Total Local Income Tax - Economic Development</b>		<b>\$18,549,615.04</b>
Urban Development Action Grant	Earnings on Investments and Deposits	\$3,170.44
<b>Total Other Receipts</b>		<b>\$3,170.44</b>
<b>Total Urban Development Action Grant</b>		<b>\$3,170.44</b>
Major Moves Construction	Earnings on Investments and Deposits	\$36,268.28
	Interfund Loans - Repayment from Another Fund	\$120,892.00
<b>Total Other Receipts</b>		<b>\$157,160.28</b>
<b>Total Major Moves Construction</b>		<b>\$157,160.28</b>

Professional Sports Convention Development Area	Federal and State Grants and Distributions - Other/Variou	- PSCDA	\$5,869,344.10
<b>Total Taxes and Intergovernmental</b>			<b>\$5,869,344.10</b>
	Earnings on Investments and Deposits		\$205,508.84
<b>Total Other Receipts</b>			<b>\$205,508.84</b>
<b>Total Professional Sports Convention Development Area</b>			<b>\$6,074,852.94</b>
Morris Performing Arts Center Capital	Earnings on Investments and Deposits		\$453,773.25
<b>Total Other Receipts</b>			<b>\$453,773.25</b>
<b>Total Morris Performing Arts Center Capital</b>			<b>\$453,773.25</b>
TIF - West Washington	General Property Taxes		\$521,276.09
<b>Total Taxes and Intergovernmental</b>			<b>\$521,276.09</b>
	Earnings on Investments and Deposits		\$62,486.16
<b>Total Other Receipts</b>			<b>\$62,486.16</b>
<b>Total TIF - West Washington</b>			<b>\$583,762.25</b>
TIF - River East Development Area (NE Dev)	General Property Taxes		\$8,125,754.02
<b>Total Taxes and Intergovernmental</b>			<b>\$8,125,754.02</b>
	Parking Receipts		\$4,680.00
	Rental of Property		\$79,608.00
<b>Total Charges for Services</b>			<b>\$84,288.00</b>
	Earnings on Investments and Deposits		\$901,028.18
<b>Total Other Receipts</b>			<b>\$901,028.18</b>
<b>Total TIF - River East Development Area (NE Dev)</b>			<b>\$9,111,070.20</b>
TIF - Southside Development Area #1	General Property Taxes		\$3,441,587.10
<b>Total Taxes and Intergovernmental</b>			<b>\$3,441,587.10</b>
	Earnings on Investments and Deposits		\$360,601.39
<b>Total Other Receipts</b>			<b>\$360,601.39</b>
<b>Total TIF - Southside Development Area #1</b>			<b>\$3,802,188.49</b>

Redevelopment General	Innkeepers Tax	\$764,000.00
<b>Total Taxes and Intergovernmental</b>		<b>\$764,000.00</b>
	Earnings on Investments and Deposits	\$147,726.07
	Donations, Gifts, and Bequests	\$1,822,048.67
<b>Total Other Receipts</b>		<b>\$1,969,774.74</b>
<b>Total Redevelopment General</b>		<b>\$2,733,774.74</b>
TIF - Douglas Road	General Property Taxes	\$278,700.97
<b>Total Taxes and Intergovernmental</b>		<b>\$278,700.97</b>
	Earnings on Investments and Deposits	\$41,107.60
<b>Total Other Receipts</b>		<b>\$41,107.60</b>
<b>Total TIF - Douglas Road</b>		<b>\$319,808.57</b>
TIF - River East Residential Area (NE Res)	General Property Taxes	\$7,368,486.33
<b>Total Taxes and Intergovernmental</b>		<b>\$7,368,486.33</b>
	Earnings on Investments and Deposits	\$421,658.25
<b>Total Other Receipts</b>		<b>\$421,658.25</b>
<b>Total TIF - River East Residential Area (NE Res)</b>		<b>\$7,790,144.58</b>
Certified Technology Park	Earnings on Investments and Deposits	\$533.05
<b>Total Other Receipts</b>		<b>\$533.05</b>
<b>Total Certified Technology Park</b>		<b>\$533.05</b>
Palais Royale Historic Preservation	Earnings on Investments and Deposits	\$6,953.97
	Other Receipts/Variou - Percent of Catering Sales	\$31,864.43
<b>Total Other Receipts</b>		<b>\$38,818.40</b>
<b>Total Palais Royale Historic Preservation</b>		<b>\$38,818.40</b>
2018 Fire Station #9 Bond Capital	Earnings on Investments and Deposits	\$15,118.35
<b>Total Other Receipts</b>		<b>\$15,118.35</b>
<b>Total 2018 Fire Station #9 Bond Capital</b>		<b>\$15,118.35</b>
2018 TIF Park Bond Capital	Earnings on Investments and Deposits	\$5,180.40
<b>Total Other Receipts</b>		<b>\$5,180.40</b>
<b>Total 2018 TIF Park Bond Capital</b>		<b>\$5,180.40</b>

Airport Urban Enterprise Zone	Earnings on Investments and Deposits	\$19,628.76
<b>Total Other Receipts</b>		<b>\$19,628.76</b>
<b>Total Airport Urban Enterprise Zone</b>		<b>\$19,628.76</b>
2021 Infrastructure Bond Capital	Earnings on Investments and Deposits	\$22,327.35
<b>Total Other Receipts</b>		<b>\$22,327.35</b>
<b>Total 2021 Infrastructure Bond Capital</b>		<b>\$22,327.35</b>
2023 RDA Lease Revenue Bond Capital	Earnings on Investments and Deposits	\$662,425.52
<b>Total Other Receipts</b>		<b>\$662,425.52</b>
<b>Total 2023 RDA Lease Revenue Bond Capital</b>		<b>\$662,425.52</b>
2024 RDA Bonds Capital (Madison Lifestyle)	Earnings on Investments and Deposits	\$418,798.66
<b>Total Other Receipts</b>		<b>\$418,798.66</b>
<b>Total 2024 RDA Bonds Capital (Madison Lifestyle)</b>		<b>\$418,798.66</b>
2024 RDA Bonds Revenue Bonds (Four Winds)	Earnings on Investments and Deposits	\$911,609.62
<b>Total Other Receipts</b>		<b>\$911,609.62</b>
<b>Total 2024 RDA Bonds Revenue Bonds (Four Winds)</b>		<b>\$911,609.62</b>
2017 Parks Bond Capital	Earnings on Investments and Deposits	\$30,396.56
<b>Total Other Receipts</b>		<b>\$30,396.56</b>
<b>Total 2017 Parks Bond Capital</b>		<b>\$30,396.56</b>
Project ReLeaf	Other Charges for Services, Sales, and Fees/Various - Clean Air/ReLeaf	\$455,796.64
<b>Total Charges for Services</b>		<b>\$455,796.64</b>
	Earnings on Investments and Deposits	\$26,520.31
<b>Total Other Receipts</b>		<b>\$26,520.31</b>
<b>Total Project ReLeaf</b>		<b>\$482,316.95</b>

Century Center Energy Conservation Debt Svc	Innkeepers Tax	\$721,437.00
<b>Total Taxes and Intergovernmental</b>		<b>\$721,437.00</b>
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	Earnings on Investments and Deposits	\$11,395.47
	Transfers In - Transferred from Another Fund	\$111,484.00
	Other Receipts/Various - Other Receipts	\$29,795.96
<b>Total Other Receipts</b>		<b>\$152,675.43</b>
<b>Total Century Center Energy Conservation Debt Svc</b>		<b>\$874,112.43</b>
-----		
Fire Pension	Cigarette Tax Distribution	\$3,921,438.92
<b>Total Taxes and Intergovernmental</b>		<b>\$3,921,438.92</b>
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	Earnings on Investments and Deposits	\$12,065.97
	Refunds and Reimbursements	\$7,190.84
<b>Total Other Receipts</b>		<b>\$19,256.81</b>
<b>Total Fire Pension</b>		<b>\$3,940,695.73</b>
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Police Pension	Cigarette Tax Distribution	\$6,064,113.04
<b>Total Taxes and Intergovernmental</b>		<b>\$6,064,113.04</b>
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	Earnings on Investments and Deposits	\$20,915.93
<b>Total Other Receipts</b>		<b>\$20,915.93</b>
<b>Total Police Pension</b>		<b>\$6,085,028.97</b>
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Self-Funded Employee Benefits	Earnings on Investments and Deposits	\$392,585.33
	Refunds and Reimbursements	\$5,610.00
	Benefit Plan Contributions	\$17,907,655.22
	Other Receipts/Various - Other Receipts	\$828,057.74
<b>Total Other Receipts</b>		<b>\$19,133,908.29</b>
<b>Total Self-Funded Employee Benefits</b>		<b>\$19,133,908.29</b>
-----		
Unemployment Compensation	Benefit Plan Contributions	\$16,119.47
	Transfers In - Transferred from Another Fund	\$80,000.00
<b>Total Other Receipts</b>		<b>\$96,119.47</b>
<b>Total Unemployment Compensation</b>		<b>\$96,119.47</b>
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Parental Leave Fund	Earnings on Investments and Deposits	\$44,159.68
	Payroll Fund and Clearing Account Receipts	\$313,856.71
<b>Total Other Receipts</b>		<b>\$358,016.39</b>
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<b>Total Parental Leave Fund</b>		<b>\$358,016.39</b>
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City Cemetery	Earnings on Investments and Deposits	\$1,445.31
<b>Total Other Receipts</b>		<b>\$1,445.31</b>
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<b>Total City Cemetery</b>		<b>\$1,445.31</b>
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Bowman Cemetery	Earnings on Investments and Deposits	\$22,736.53
<b>Total Other Receipts</b>		<b>\$22,736.53</b>
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<b>Total Bowman Cemetery</b>		<b>\$22,736.53</b>
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South Bend Redevelopment Authority	Earnings on Investments and Deposits	\$17,118.26
	Transfers In - Transferred from Another Fund	\$9,805,500.00
<b>Total Other Receipts</b>		<b>\$9,822,618.26</b>
<hr/>		
<b>Total South Bend Redevelopment Authority</b>		<b>\$9,822,618.26</b>
<hr/>		
Industrial Revolving Fund	Earnings on Investments and Deposits	\$169,066.55
	Other Receipts/Various - Other Receipts	\$71,328.23
<b>Total Other Receipts</b>		<b>\$240,394.78</b>
<hr/>		
<b>Total Industrial Revolving Fund</b>		<b>\$240,394.78</b>
<hr/>		
South Bend Building Corporation	Earnings on Investments and Deposits	\$2,990.70
	Transfers In - Transferred from Another Fund	\$1,445,000.00
<b>Total Other Receipts</b>		<b>\$1,447,990.70</b>
<hr/>		
<b>Total South Bend Building Corporation</b>		<b>\$1,447,990.70</b>
<hr/>		
2015 Smart Streets Bond Debt Service	Earnings on Investments and Deposits	\$92.09
	Transfers In - Transferred from Another Fund	\$1,713,500.00
<b>Total Other Receipts</b>		<b>\$1,713,592.09</b>
<hr/>		
<b>Total 2015 Smart Streets Bond Debt Service</b>		<b>\$1,713,592.09</b>
<hr/>		
2015 Parks Bond Debt Service	Earnings on Investments and Deposits	\$4,985.89
	Transfers In - Transferred from Another Fund	\$343,039.93
<b>Total Other Receipts</b>		<b>\$348,025.82</b>
<hr/>		
<b>Total 2015 Parks Bond Debt Service</b>		<b>\$348,025.82</b>
<hr/>		

Governmental Activities	2017 Eddy Street Commons Bond Capital	Earnings on Investments and Deposits	\$1.31
	<b>Total Other Receipts</b>		<b>\$1.31</b>
	<b>Total 2017 Eddy Street Commons Bond Capital</b>		<b>\$1.31</b>
	2017 Eddy Street Commons Bond Debt Service	Earnings on Investments and Deposits	\$187.88
		Transfers In - Transferred from Another Fund	\$1,955,125.00
	<b>Total Other Receipts</b>		<b>\$1,955,312.88</b>
	<b>Total 2017 Eddy Street Commons Bond Debt Service</b>		<b>\$1,955,312.88</b>
<b>Total Governmental Activities</b>			<b>\$347,335,284.71</b>
PARKING GARAGES	Parking Garages	Parking Receipts	\$1,198,181.16
	<b>Total Charges for Services</b>		<b>\$1,198,181.16</b>
		Other Fines and Forfeitures/Various - Parking Fines	\$145,524.74
	<b>Total Fines, Forfeitures, and Fees</b>		<b>\$145,524.74</b>
		Earnings on Investments and Deposits	\$6,762.43
		Refunds and Reimbursements	\$1,520.85
		Transfers In - Transferred from Another Fund	\$175,000.00
		Other Receipts/Various - Other Receipts	\$2,636.58
	<b>Total Other Receipts</b>		<b>\$185,919.86</b>
	<b>Total Parking Garages</b>		<b>\$1,529,625.76</b>
<b>Total PARKING GARAGES</b>			<b>\$1,529,625.76</b>

SOLID WASTE	Solid Waste Operations	Garbage/Trash/Recycling/Landfill Fees and Charges		\$8,596,933.51
	<b>Total Charges for Services</b>			<b>\$8,596,933.51</b>
		Earnings on Investments and Deposits		\$80,139.62
		Sale of Capital Assets		\$1,023.75
		Refunds and Reimbursements		\$32.96
		Other Receipts/Various - Other Receipts		\$1,082.50
	<b>Total Other Receipts</b>			<b>\$82,278.83</b>
	<b>Total Solid Waste Operations</b>			<b>\$8,679,212.34</b>
	Solid Waste Capital	Earnings on Investments and Deposits		\$61,319.20
		Transfers In - Transferred from Another Fund		\$1,166,000.00
	<b>Total Other Receipts</b>			<b>\$1,227,319.20</b>
	<b>Total Solid Waste Capital</b>			<b>\$1,227,319.20</b>
	<b>Total SOLID WASTE</b>			<b>\$9,906,531.54</b>
WASTEWATER	Sewer Repair Insurance	Other Charges for Services, Sales, and Fees/Various Deductible	- Sewer Repair	\$119,149.16
		Other Charges for Services, Sales, and Fees/Various Insurance	- Sewer Repair	\$593,126.34
	<b>Total Charges for Services</b>			<b>\$712,275.50</b>
		Earnings on Investments and Deposits		\$62,133.99
	<b>Total Other Receipts</b>			<b>\$62,133.99</b>
	<b>Total Sewer Repair Insurance</b>			<b>\$774,409.49</b>

Sewage Works Operations	Sewage Fees	\$2,319,153.12
	Metered or Measured Sales and Services	\$42,269,600.63
	Other Charges for Services, Sales, and Fees/Various Resources - Organic	\$191,611.39
<b>Total Charges for Services</b>		<b>\$44,780,365.14</b>
	Utility Penalties	\$698,442.64
<b>Total Utility Penalties</b>		<b>\$698,442.64</b>
	Earnings on Investments and Deposits	\$1,802,231.65
	Refunds and Reimbursements	\$7,222.00
	Other Receipts/Various - Other Receipts	\$952.13
	Other Receipts/Various - Payroll Cost Allocation	\$421,321.94
	Other Receipts/Various - Sale of Scrap Metal	\$5,451.97
<b>Total Other Receipts</b>		<b>\$2,237,179.69</b>
<b>Total Sewage Works Operations</b>		<b>\$47,715,987.47</b>
Sewage Works Capital	Other Charges for Services, Sales, and Fees/Various Development Fee - System	\$465,313.75
<b>Total Charges for Services</b>		<b>\$465,313.75</b>
	Earnings on Investments and Deposits	\$267,926.82
	Sale of Capital Assets	\$37,697.66
<b>Total Other Receipts</b>		<b>\$305,624.48</b>
<b>Total Sewage Works Capital</b>		<b>\$770,938.23</b>
Sewage Works Operations & Maintenance Reserve	Earnings on Investments and Deposits	\$264,385.71
<b>Total Other Receipts</b>		<b>\$264,385.71</b>
<b>Total Sewage Works Operations &amp; Maintenance Reserve</b>		<b>\$264,385.71</b>
Sewage Sinking (Debt Service)	Earnings on Investments and Deposits	\$69,537.38
	Transfers In - Transferred from Another Fund	\$7,995,968.00
<b>Total Other Receipts</b>		<b>\$8,065,505.38</b>
<b>Total Sewage Sinking (Debt Service)</b>		<b>\$8,065,505.38</b>
Sewage Debt Service Reserve	Earnings on Investments and Deposits	\$195,431.96
	Transfers In - Transferred from Another Fund	\$377,724.00
<b>Total Other Receipts</b>		<b>\$573,155.96</b>
<b>Total Sewage Debt Service Reserve</b>		<b>\$573,155.96</b>

WASTEWATER	Sewage Works Customer Deposit	Earnings on Investments and Deposits	\$70,368.51
	<b>Total Other Receipts</b>		<b>\$70,368.51</b>
	<b>Total Sewage Works Customer Deposit</b>		<b>\$70,368.51</b>
	Storm Sewer Fund	Storm Water Fees	\$1,361,737.30
	<b>Total Charges for Services</b>		<b>\$1,361,737.30</b>
		Earnings on Investments and Deposits	\$91,334.83
	<b>Total Other Receipts</b>		<b>\$91,334.83</b>
	<b>Total Storm Sewer Fund</b>		<b>\$1,453,072.13</b>
<b>Total WASTEWATER</b>			<b>\$59,687,822.88</b>
WATER	Water Works Operations	Fire Protection Contracts and Service Fees	\$3,278,384.23
		Metered or Measured Sales and Services	\$15,022,217.33
		Unmetered Sales and Services	\$497,988.59
		Other Charges for Services, Sales, and Fees/Various - Other Charges for Services, Sales, and Fees	\$1,738,993.39
	<b>Total Charges for Services</b>		<b>\$20,537,583.54</b>
		Utility Penalties	\$99,477.12
	<b>Total Utility Penalties</b>		<b>\$99,477.12</b>
		Earnings on Investments and Deposits	\$619,448.08
		Refunds and Reimbursements	\$8,853.68
		Other Receipts/Various - Utility Management Fee Allocation	\$1,616,250.00
		Other Receipts/Various - Sale of Scrap Metal	\$14,385.16
		Other Receipts/Various - Other Receipts	\$150.75
		Other Receipts/Various - Payroll Cost Allocation	\$38,858.04
	<b>Total Other Receipts</b>		<b>\$2,297,945.71</b>
	<b>Total Water Works Operations</b>		<b>\$22,935,006.37</b>

WATER	Water Works Capital	Other Charges for Services, Sales, and Fees/Various Development Fee	- System	\$108,624.25
	<b>Total Charges for Services</b>			<b>\$108,624.25</b>
		Earnings on Investments and Deposits		\$705,367.64
		Refunds and Reimbursements		\$7,599,349.24
	<b>Total Other Receipts</b>			<b>\$8,304,716.88</b>
	<b>Total Water Works Capital</b>			<b>\$8,413,341.13</b>
	Water Works Customer Deposit	Earnings on Investments and Deposits		\$61,752.72
	<b>Total Other Receipts</b>			<b>\$61,752.72</b>
	<b>Total Water Works Customer Deposit</b>			<b>\$61,752.72</b>
	Water Works Sinking (Debt Service)	Earnings on Investments and Deposits		\$56,078.80
		Transfers In - Transferred from Another Fund		\$112,544.83
	<b>Total Other Receipts</b>			<b>\$168,623.63</b>
	<b>Total Water Works Sinking (Debt Service)</b>			<b>\$168,623.63</b>
	Water Works Bond Reserve	Earnings on Investments and Deposits		\$73,520.31
		Transfers In - Transferred from Another Fund		\$138,414.00
	<b>Total Other Receipts</b>			<b>\$211,934.31</b>
	<b>Total Water Works Bond Reserve</b>			<b>\$211,934.31</b>
	Water Works Operations & Maintenance Reserve	Earnings on Investments and Deposits		\$139,458.72
	<b>Total Other Receipts</b>			<b>\$139,458.72</b>
	<b>Total Water Works Operations &amp; Maintenance Reserve</b>			<b>\$139,458.72</b>
<b>Total WATER</b>				<b>\$31,930,116.88</b>

CENTURY CENTER	Century Center Operations	Other Taxes/Various	- Hotel/Motel Tax	\$1,275,000.00
	<b>Total Taxes and Intergovernmental</b>			<b>\$1,275,000.00</b>
		Rental of Property		\$406,078.70
		Other Charges for Services, Sales, and Fees/Various	- Century Center	\$2,094,110.05
	<b>Total Charges for Services</b>			<b>\$2,500,188.75</b>
		Earnings on Investments and Deposits		\$9,601.52
		Refunds and Reimbursements		\$12.52
		Other Receipts/Various	- Other Receipts	\$46,754.78
		Other Receipts/Various	- Payroll Cost Allocation	\$71,905.00
	<b>Total Other Receipts</b>			<b>\$128,273.82</b>
	<b>Total Century Center Operations</b>			<b>\$3,903,462.57</b>
	Century Center Capital	Earnings on Investments and Deposits		\$63,759.41
	<b>Total Other Receipts</b>			<b>\$63,759.41</b>
	<b>Total Century Center Capital</b>			<b>\$63,759.41</b>
<b>Total CENTURY CENTER</b>				<b>\$3,967,221.98</b>
CONSOLIDATED BUILDING DEPARTMENT	Consolidated Building	Other Charges for Services, Sales, and Fees/Various	- Planning, Zoning, and Building Permits and Fees	\$3,252,266.87
		Other Charges for Services, Sales, and Fees/Various	- Other Charges for Services, Sales, and Fees	\$1,381.92
	<b>Total Charges for Services</b>			<b>\$3,253,648.79</b>
		Other Fines and Forfeitures/Various	- Other Fines and Forfeitures	\$4,600.00
	<b>Total Fines, Forfeitures, and Fees</b>			<b>\$4,600.00</b>
		Earnings on Investments and Deposits		\$163,691.66
		Sale of Capital Assets		\$3,549.00
		Other Receipts/Various	- Other Receipts	\$3,510.00
	<b>Total Other Receipts</b>			<b>\$170,750.66</b>
	<b>Total Consolidated Building</b>			<b>\$3,428,999.45</b>
<b>Total CONSOLIDATED BUILDING DEPARTMENT</b>				<b>\$3,428,999.45</b>

MORRIS PERFORMING ARTS CENTER	Morris Performing Arts Center	Other Charges for Services, Sales, and Fees/Various Performing Arts Center	- Morris	\$1,735,598.23
	<b>Total Charges for Services</b>			<b>\$1,735,598.23</b>
		Earnings on Investments and Deposits		\$11,576.68
		Refunds and Reimbursements		\$66,382.37
		Donations, Gifts, and Bequests		\$9,247.72
		Transfers In - Transferred from Another Fund		\$447,000.00
		Other Receipts/Various	- Other Receipts	\$8,225.65
	<b>Total Other Receipts</b>			<b>\$542,432.42</b>
	<b>Total Morris Performing Arts Center</b>			<b>\$2,278,030.65</b>
<b>Total MORRIS PERFORMING ARTS CENTER</b>				<b>\$2,278,030.65</b>

**South Bend Civil City, St. Joseph County, Indiana  
Disbursements by Fund - 2025**

Governmental Activities	General Fund	Salaries and Wages	\$48,271,822.83
		Employee Benefits	\$19,507,493.30
		<b>Total Personal Services</b>	<b>\$67,779,316.13</b>
		Office Supplies	\$117,572.83
		Operating Supplies	\$2,949,171.80
		Repair and Maintenance Supplies	\$32,406.81
		<b>Total Supplies</b>	<b>\$3,099,151.44</b>
		Professional Services	\$2,436,930.16
		Communication and Transportation	\$138,474.03
		Printing and Advertising	\$189,387.47
		Utility Services	\$2,061,838.21
		Repairs and Maintenance	\$4,280,880.19
		Rentals	\$169,650.75
		Other Services and Charges	\$17,524,029.59
		<b>Total Services and Charges</b>	<b>\$26,801,190.40</b>
		Payments on Bonds and Other Debt Principal	\$2,113,746.13
		Payments on Bonds and Other Debt Interest	\$176,097.64
		<b>Total Debt service - principal and interest</b>	<b>\$2,289,843.77</b>
		Buildings	\$6,639,539.00
		Machinery, Equipment, and Vehicles	\$1,796,121.57
		<b>Total Capital Outlays</b>	<b>\$8,435,660.57</b>
		Transfer Out - Transferred To Another Fund	\$10,200,000.00
		<b>Total Other Disbursements</b>	<b>\$10,200,000.00</b>
		<b>Total General Fund</b>	<b>\$118,605,162.31</b>
	Parks & Recreation	Salaries and Wages	\$8,972,984.75

**Total Personal Services****\$11,644,611.34**

Office Supplies

\$21,896.68

Operating Supplies

\$1,030,455.92

Repair and Maintenance Supplies

\$677,784.23

**Total Supplies****\$1,730,136.83**

Professional Services

\$438,444.99

Communication and Transportation

\$20,721.73

Printing and Advertising

\$1,390,222.39

Utility Services

\$986,181.92

Repairs and Maintenance

\$983,190.55

Rentals

\$27,307.86

Other Services and Charges

\$4,078,761.31

**Total Services and Charges****\$7,924,830.75**

Payments on Bonds and Other Debt Principal

\$547,019.63

Payments on Bonds and Other Debt Interest

\$62,325.78

**Total Debt service - principal and interest****\$609,345.41**

Buildings

\$5,216,782.08

Improvements Other Than Buildings

\$2,122,592.09

Machinery, Equipment, and Vehicles

\$1,102,071.42

**Total Capital Outlays****\$8,441,445.59****Total Parks & Recreation****\$30,350,369.92**

Motor Vehicle Highway

Salaries and Wages

\$3,709,645.20

Employee Benefits

\$1,261,567.46

**Total Personal Services****\$4,971,212.66**

Office Supplies

\$5,705.86

Operating Supplies

\$872,317.04

Governmental Activities	Motor Vehicle Highway	Repair and Maintenance Supplies	\$680,245.16
		<b>Total Supplies</b>	<b>\$1,558,268.06</b>
		Professional Services	\$1,177,290.32
		Communication and Transportation	\$573.59
		Printing and Advertising	\$3,007.51
		Utility Services	\$50,992.76
		Repairs and Maintenance	\$1,299,801.35
		Other Services and Charges	\$1,774,158.91
		<b>Total Services and Charges</b>	<b>\$4,305,824.44</b>
		Payments on Bonds and Other Debt Principal	\$1,900,377.94
		Payments on Bonds and Other Debt Interest	\$194,108.48
		<b>Total Debt service - principal and interest</b>	<b>\$2,094,486.42</b>
		Buildings	\$700,140.00
		Machinery, Equipment, and Vehicles	\$2,900,183.98
		<b>Total Capital Outlays</b>	<b>\$3,600,323.98</b>
	<b>Total Motor Vehicle Highway</b>		<b>\$16,530,115.56</b>
	Studebaker-Oliver Revitalizing Grants	Professional Services	\$101,948.10
		<b>Total Services and Charges</b>	<b>\$101,948.10</b>
	<b>Total Studebaker-Oliver Revitalizing Grants</b>		<b>\$101,948.10</b>
	Dept of Community Investment Operating	Salaries and Wages	\$2,211,292.70
		Employee Benefits	\$675,134.33
		<b>Total Personal Services</b>	<b>\$2,886,427.03</b>
		Office Supplies	\$16,790.99
		Operating Supplies	\$29,437.26
		<b>Total Supplies</b>	<b>\$46,228.25</b>

Governmental Activities	Dept of Community Investment Operating	Professional Services	\$705,111.04
		Communication and Transportation	\$25,131.01
		Printing and Advertising	\$10,339.35
		Repairs and Maintenance	\$1,183.77
		Other Services and Charges	\$860,766.30
		<b>Total Services and Charges</b>	<b>\$1,602,531.47</b>
<b>Total Dept of Community Investment Operating</b>			<b>\$4,535,186.75</b>
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	Dept of Community Investment Grants	Other Services and Charges	\$4,271,423.21
		<b>Total Services and Charges</b>	<b>\$4,271,423.21</b>
<b>Total Dept of Community Investment Grants</b>			<b>\$4,271,423.21</b>
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	Gift, Donation, Bequest	Professional Services	\$781,734.71
		Printing and Advertising	\$5,038.81
		Repairs and Maintenance	\$22.47
		Other Services and Charges	\$36,690.09
		<b>Total Services and Charges</b>	<b>\$823,486.08</b>
<b>Total Gift, Donation, Bequest</b>			<b>\$823,486.08</b>
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	Unsafe Building	Professional Services	\$24,212.26
		<b>Total Services and Charges</b>	<b>\$24,212.26</b>
<b>Total Unsafe Building</b>			<b>\$24,212.26</b>
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	Law Enforcement Continuing Education	Operating Supplies	\$133,003.21
		<b>Total Supplies</b>	<b>\$133,003.21</b>
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		Professional Services	\$10,296.88
		Communication and Transportation	\$56,140.14
		Other Services and Charges	\$235,721.27
		<b>Total Services and Charges</b>	<b>\$302,158.29</b>
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Governmental Activities	Law Enforcement Continuing Machinery, Equipment, and Vehicles	\$669,113.87
	Education	
	<b>Total Capital Outlays</b>	<b>\$669,113.87</b>
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	<b>Total Law Enforcement Continuing Education</b>	<b>\$1,104,275.37</b>
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Rental Units Regulation	Professional Services	\$6,564.65
	<b>Total Services and Charges</b>	<b>\$6,564.65</b>
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	<b>Total Rental Units Regulation</b>	<b>\$6,564.65</b>
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Central Services	Salaries and Wages	\$2,443,948.25
	Employee Benefits	\$907,083.71
	<b>Total Personal Services</b>	<b>\$3,351,031.96</b>
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	Office Supplies	\$5,308.73
	Operating Supplies	\$1,992,207.85
	Repair and Maintenance Supplies	\$3,801,753.77
	<b>Total Supplies</b>	<b>\$5,799,270.35</b>
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	Professional Services	\$1,734.69
	Communication and Transportation	\$2,742.19
	Utility Services	\$66,872.71
	Repairs and Maintenance	\$246,224.02
	Other Services and Charges	\$877,230.24
	<b>Total Services and Charges</b>	<b>\$1,194,803.85</b>
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	<b>Total Central Services</b>	<b>\$10,345,106.16</b>
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Liability Insurance	Other Personal Services	\$45,638.50
	<b>Total Personal Services</b>	<b>\$45,638.50</b>
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	Professional Services	\$498,335.16

Governmental Activities	Liability Insurance	Insurance	\$2,375,172.98
		Other Services and Charges	\$377,756.31
		<b>Total Services and Charges</b>	<b>\$3,251,264.45</b>
	<b>Total Liability Insurance</b>		<b>\$3,296,902.95</b>
Code Enforcement Fund	Salaries and Wages		\$2,328,629.58
	Employee Benefits		\$819,082.76
	<b>Total Personal Services</b>		<b>\$3,147,712.34</b>
	Office Supplies		\$9,150.81
	Operating Supplies		\$153,233.21
	Repair and Maintenance Supplies		\$3,730.05
	<b>Total Supplies</b>		<b>\$166,114.07</b>
	Professional Services		\$232,075.21
	Communication and Transportation		\$46,483.04
	Printing and Advertising		\$9,719.45
	Utility Services		\$40,623.46
	Repairs and Maintenance		\$402,903.25
	Rentals		\$2,280.45
	Other Services and Charges		\$968,807.78
	<b>Total Services and Charges</b>		<b>\$1,702,892.64</b>
	Payments on Bonds and Other Debt Principal		\$299,176.35
	Payments on Bonds and Other Debt Interest		\$26,486.34
	<b>Total Debt service - principal and interest</b>		<b>\$325,662.69</b>
	Machinery, Equipment, and Vehicles		\$535,928.84
	<b>Total Capital Outlays</b>		<b>\$535,928.84</b>
	<b>Total Code Enforcement Fund</b>		<b>\$5,878,310.58</b>

Governmental Activities	Local Income Tax - Public Safety	Salaries and Wages	\$13,878,633.00
		<b>Total Personal Services</b>	<b>\$13,878,633.00</b>
	<b>Total Local Income Tax - Public Safety</b>		<b>\$13,878,633.00</b>
Local Road & Street	Repair and Maintenance Supplies		\$20,000.00
		<b>Total Supplies</b>	<b>\$20,000.00</b>
		Professional Services	\$350,487.40
		Repairs and Maintenance	\$418,545.57
		<b>Total Services and Charges</b>	<b>\$769,032.97</b>
		Infrastructure	\$345,070.02
		<b>Total Capital Outlays</b>	<b>\$345,070.02</b>
		Transfer Out - Transferred To Another Fund	\$957,000.00
		<b>Total Other Disbursements</b>	<b>\$957,000.00</b>
	<b>Total Local Road &amp; Street</b>		<b>\$2,091,102.99</b>
LOIT Special Distribution	Professional Services		\$703.74
		<b>Total Services and Charges</b>	<b>\$703.74</b>
		Infrastructure	\$33,831.00
		<b>Total Capital Outlays</b>	<b>\$33,831.00</b>
	<b>Total LOIT Special Distribution</b>		<b>\$34,534.74</b>
Human Rights Federal Grants	Salaries and Wages		\$140,261.96
	Employee Benefits		\$56,808.04
	<b>Total Personal Services</b>		<b>\$197,070.00</b>
	Office Supplies		\$4,534.97

Governmental Activities	Human Rights Federal Grants	Operating Supplies	\$50.74
		<b>Total Supplies</b>	<b>\$4,585.71</b>
		Professional Services	\$8,595.82
		Communication and Transportation	\$11,745.84
		Printing and Advertising	\$38,761.22
		Repairs and Maintenance	\$118.36
		Rentals	\$1,283.61
		Other Services and Charges	\$11,360.00
		<b>Total Services and Charges</b>	<b>\$71,864.85</b>
		Machinery, Equipment, and Vehicles	\$28,218.25
		<b>Total Capital Outlays</b>	<b>\$28,218.25</b>
	<b>Total Human Rights Federal Grants</b>		<b>\$301,738.81</b>
American Rescue Plan	Buildings		\$23,274.10
	<b>Total Capital Outlays</b>		<b>\$23,274.10</b>
<b>Total American Rescue Plan</b>			<b>\$23,274.10</b>
COVID-19 Response	Other Services and Charges		\$4,166.21
	<b>Total Services and Charges</b>		<b>\$4,166.21</b>
<b>Total COVID-19 Response</b>			<b>\$4,166.21</b>
Local Road & Bridge Grant	Repairs and Maintenance		\$2,595,523.93
	<b>Total Services and Charges</b>		<b>\$2,595,523.93</b>
<b>Total Local Road &amp; Bridge Grant</b>			<b>\$2,595,523.93</b>
MVH Restricted Fund	Salaries and Wages		\$471,640.04

Governmental Activities      MVH Restricted Fund      Employee Benefits      \$224,106.40

**Total Personal Services      \$695,746.44**

Operating Supplies      \$458,885.73

Repair and Maintenance Supplies      \$1,339,585.93

**Total Supplies      \$1,798,471.66**

Repairs and Maintenance      \$439,453.81

**Total Services and Charges      \$439,453.81**

Payments on Bonds and Other Debt Principal      \$177,933.16

Payments on Bonds and Other Debt Interest      \$9,596.21

**Total Debt service - principal and interest      \$187,529.37**

**Total MVH Restricted Fund      \$3,121,201.28**

IT / Innovation / 311 Call Center      Salaries and Wages      \$3,516,604.60

Employee Benefits      \$1,180,231.04

**Total Personal Services      \$4,696,835.64**

Office Supplies      \$11,562.69

Operating Supplies      \$1,073,918.50

**Total Supplies      \$1,085,481.19**

Professional Services      \$1,403,839.53

Communication and Transportation      \$288,197.20

Printing and Advertising      \$8,022.29

Repairs and Maintenance      \$6,518,505.35

Other Services and Charges      \$37,760.07

**Total Services and Charges      \$8,256,324.44**

Payments on Bonds and Other Debt Principal      \$728,026.36

Governmental Activities	IT / Innovation / 311 Call Center	Payments on Bonds and Other Debt Interest	\$47,431.25
		<b>Total Debt service - principal and interest</b>	<b>\$775,457.61</b>
<b>Total IT / Innovation / 311 Call Center</b>			<b>\$14,814,098.88</b>
Fire Department Capital		Payments on Bonds and Other Debt Principal	\$1,481,161.96
		Payments on Bonds and Other Debt Interest	\$156,200.73
		<b>Total Debt service - principal and interest</b>	<b>\$1,637,362.69</b>
		Buildings	\$829,874.87
		Machinery, Equipment, and Vehicles	\$1,965,089.68
		<b>Total Capital Outlays</b>	<b>\$2,794,964.55</b>
		Transfer Out - Transferred To Another Fund	\$761,656.26
		<b>Total Other Disbursements</b>	<b>\$761,656.26</b>
<b>Total Fire Department Capital</b>			<b>\$5,193,983.50</b>
Indiana River Rescue		Operating Supplies	\$28,764.20
		<b>Total Supplies</b>	<b>\$28,764.20</b>
		Printing and Advertising	\$6,708.60
		Other Services and Charges	\$19,448.84
		<b>Total Services and Charges</b>	<b>\$26,157.44</b>
<b>Total Indiana River Rescue</b>			<b>\$54,921.64</b>
Police Federal Drug Enforcement		Operating Supplies	\$17,123.35
		<b>Total Supplies</b>	<b>\$17,123.35</b>

Governmental Activities	Police Federal Drug Enforcement	Machinery, Equipment, and Vehicles	\$14,920.00
		<b>Total Capital Outlays</b>	<b>\$14,920.00</b>
<b>Total Police Federal Drug Enforcement</b>			<b>\$32,043.35</b>
2017 Parks Bond Debt Service		Payments on Bonds and Other Debt Principal	\$920,000.00
		Payments on Bonds and Other Debt Interest	\$261,215.00
		<b>Total Debt service - principal and interest</b>	<b>\$1,181,215.00</b>
<b>Total 2017 Parks Bond Debt Service</b>			<b>\$1,181,215.00</b>
TIF - River West Development Area		Professional Services	\$4,883,161.67
		Rentals	\$275,000.00
		Other Services and Charges	\$942,939.89
		<b>Total Services and Charges</b>	<b>\$6,101,101.56</b>
		Payments on Bonds and Other Debt Principal	\$1,155,386.00
		Payments on Bonds and Other Debt Interest	\$306,209.00
		<b>Total Debt service - principal and interest</b>	<b>\$1,461,595.00</b>
		Infrastructure	\$2,436,158.98
		Buildings	\$4,802,665.10
		Improvements Other Than Buildings	\$1,570,902.93
		Machinery, Equipment, and Vehicles	\$59,529.84
		<b>Total Capital Outlays</b>	<b>\$8,869,256.85</b>
		Transfer Out - Transferred To Another Fund	\$5,438,570.00
		<b>Total Other Disbursements</b>	<b>\$5,438,570.00</b>
<b>Total TIF - River West Development Area</b>			<b>\$21,870,523.41</b>
2018 Fire Station #9 Bond Debt Service		Payments on Bonds and Other Debt Principal	\$230,000.00

Governmental Activities	2018 Fire Station #9 Bond Debt Service	Payments on Bonds and Other Debt Interest	\$114,656.28
		<b>Total Debt service - principal and interest</b>	<b>\$344,656.28</b>
<b>Total 2018 Fire Station #9 Bond Debt Service</b>			<b>\$344,656.28</b>
	2019 South Shore Double Tracking Debt Service	Payments on Bonds and Other Debt Principal	\$795,000.00
		Payments on Bonds and Other Debt Interest	\$235,125.00
		<b>Total Debt service - principal and interest</b>	<b>\$1,030,125.00</b>
<b>Total 2019 South Shore Double Tracking Debt Service</b>			<b>\$1,030,125.00</b>
	Local Income Tax - Certified Shares	Professional Services	\$45,563.83
		<b>Total Services and Charges</b>	<b>\$45,563.83</b>
<b>Total Local Income Tax - Certified Shares</b>			<b>\$45,563.83</b>
	Cumulative Capital Development	Transfer Out - Transferred To Another Fund	\$500,000.00
		<b>Total Other Disbursements</b>	<b>\$500,000.00</b>
<b>Total Cumulative Capital Development</b>			<b>\$500,000.00</b>
	Cumulative Capital Improvement	Transfer Out - Transferred To Another Fund	\$75,000.00
		<b>Total Other Disbursements</b>	<b>\$75,000.00</b>
<b>Total Cumulative Capital Improvement</b>			<b>\$75,000.00</b>
	Local Income Tax - Economic Development	Professional Services	\$929,834.39
		Printing and Advertising	\$1,098.73
		Utility Services	\$460,240.96
		Repairs and Maintenance	\$2,336,973.65

Governmental Activities	Local Income Tax - Economic Development	Other Services and Charges	\$2,862,871.63
		<b>Total Services and Charges</b>	<b>\$6,591,019.36</b>
		Payments on Bonds and Other Debt Principal	\$200,000.00
		Payments on Bonds and Other Debt Interest	\$118,000.00
		<b>Total Debt service - principal and interest</b>	<b>\$318,000.00</b>
		Buildings	\$6,450,894.34
		Improvements Other Than Buildings	\$1,800.00
		Machinery, Equipment, and Vehicles	\$1,237,685.99
		<b>Total Capital Outlays</b>	<b>\$7,690,380.33</b>
		Transfer Out - Transferred To Another Fund	\$11,501,205.04
		<b>Total Other Disbursements</b>	<b>\$11,501,205.04</b>
		<b>Total Local Income Tax - Economic Development</b>	<b>\$26,100,604.73</b>
Major Moves Construction	Professional Services		\$90,493.42
		<b>Total Services and Charges</b>	<b>\$90,493.42</b>
		Infrastructure	\$392,405.27
		<b>Total Capital Outlays</b>	<b>\$392,405.27</b>
		<b>Total Major Moves Construction</b>	<b>\$482,898.69</b>
Professional Sports Convention Development Area	Buildings		\$157,922.95
		<b>Total Capital Outlays</b>	<b>\$157,922.95</b>
		<b>Total Professional Sports Convention Development Area</b>	<b>\$157,922.95</b>

Governmental Activities	Morris Performing Arts Center Capital	Buildings	\$6,426,666.15
		<b>Total Capital Outlays</b>	<b>\$6,426,666.15</b>
<b>Total Morris Performing Arts Center Capital</b>			<b>\$6,426,666.15</b>
TIF - West Washington		Other Services and Charges	\$61,925.40
		<b>Total Services and Charges</b>	<b>\$61,925.40</b>
		Infrastructure	\$72,454.63
		Buildings	\$40,000.00
		<b>Total Capital Outlays</b>	<b>\$112,454.63</b>
<b>Total TIF - West Washington</b>			<b>\$174,380.03</b>
TIF - River East Development Area (NE Dev)		Professional Services	\$2,880,962.46
		Other Services and Charges	\$1,132,520.00
		<b>Total Services and Charges</b>	<b>\$4,013,482.46</b>
		Infrastructure	\$327,771.68
		Buildings	\$1,005,482.38
		Improvements Other Than Buildings	\$1,080,606.29
		<b>Total Capital Outlays</b>	<b>\$2,413,860.35</b>
		Transfer Out - Transferred To Another Fund	\$1,194,930.00
		<b>Total Other Disbursements</b>	<b>\$1,194,930.00</b>
<b>Total TIF - River East Development Area (NE Dev)</b>			<b>\$7,622,272.81</b>
TIF - Southside Development Area #1		Professional Services	\$226,688.00
		<b>Total Services and Charges</b>	<b>\$226,688.00</b>
		Infrastructure	\$1,162,689.41

Governmental Activities	TIF - Southside Development Area #1	Buildings	\$207,773.57
		Improvements Other Than Buildings	\$1,413,846.63
		<b>Total Capital Outlays</b>	<b>\$2,784,309.61</b>
<b>Total TIF - Southside Development Area #1</b>			<b>\$3,010,997.61</b>
Redevelopment General		Professional Services	\$600.00
		Other Services and Charges	\$1,295,601.71
		<b>Total Services and Charges</b>	<b>\$1,296,201.71</b>
		Transfer Out - Transferred To Another Fund	\$764,000.00
		<b>Total Other Disbursements</b>	<b>\$764,000.00</b>
<b>Total Redevelopment General</b>			<b>\$2,060,201.71</b>
TIF - Douglas Road		Infrastructure	\$348,433.60
		<b>Total Capital Outlays</b>	<b>\$348,433.60</b>
<b>Total TIF - Douglas Road</b>			<b>\$348,433.60</b>
TIF - River East Residential Area (NE Res)		Payments on Bonds and Other Debt Principal	\$111,125.91
		Payments on Bonds and Other Debt Interest	\$9,766.09
		<b>Total Debt service - principal and interest</b>	<b>\$120,892.00</b>
		Buildings	\$200,000.00
		Improvements Other Than Buildings	\$199,305.29
		<b>Total Capital Outlays</b>	<b>\$399,305.29</b>
		Transfer Out - Transferred To Another Fund	\$4,425,125.00
		<b>Total Other Disbursements</b>	<b>\$4,425,125.00</b>
<b>Total TIF - River East Residential Area (NE Res)</b>			<b>\$4,945,322.29</b>

Governmental Activities	2018 TIF Park Bond Capital	Improvements Other Than Buildings	\$76,675.85
		<b>Total Capital Outlays</b>	<b>\$76,675.85</b>
	<b>Total 2018 TIF Park Bond Capital</b>		<b>\$76,675.85</b>
	2021 Infrastructure Bond Capital	Infrastructure	\$399,500.00
		<b>Total Capital Outlays</b>	<b>\$399,500.00</b>
	<b>Total 2021 Infrastructure Bond Capital</b>		<b>\$399,500.00</b>
	2023 RDA Lease Revenue Bond Capital	Professional Services	\$3,178,040.56
		<b>Total Services and Charges</b>	<b>\$3,178,040.56</b>
		Buildings	\$38,643.26
		Improvements Other Than Buildings	\$2,190,545.28
		<b>Total Capital Outlays</b>	<b>\$2,229,188.54</b>
	<b>Total 2023 RDA Lease Revenue Bond Capital</b>		<b>\$5,407,229.10</b>
	2024 RDA Bonds Capital (Madison Lifestyle)	Other Personal Services	\$13,925,602.13
		<b>Total Personal Services</b>	<b>\$13,925,602.13</b>
		Professional Services	\$17,192.50
		Utility Services	\$10,781.37
		<b>Total Services and Charges</b>	<b>\$27,973.87</b>
		Buildings	\$51,454.25
		Improvements Other Than Buildings	\$2,367,090.00
		<b>Total Capital Outlays</b>	<b>\$2,418,544.25</b>
	<b>Total 2024 RDA Bonds Capital (Madison Lifestyle)</b>		<b>\$16,372,120.25</b>

Governmental Activities	2024 RDA Bonds Revenue Bonds (Four Winds)	Buildings	\$24,185,073.82
		<b>Total Capital Outlays</b>	<b>\$24,185,073.82</b>
	<b>Total 2024 RDA Bonds Revenue Bonds (Four Winds)</b>		<b>\$24,185,073.82</b>
	2017 Parks Bond Capital	Improvements Other Than Buildings	\$295,334.39
		<b>Total Capital Outlays</b>	<b>\$295,334.39</b>
	<b>Total 2017 Parks Bond Capital</b>		<b>\$295,334.39</b>
	Project ReLeaf	Salaries and Wages	\$33,793.00
		Employee Benefits	\$2,583.94
		<b>Total Personal Services</b>	<b>\$36,376.94</b>
		Operating Supplies	\$5,663.93
		<b>Total Supplies</b>	<b>\$5,663.93</b>
		Other Services and Charges	\$32,372.23
		<b>Total Services and Charges</b>	<b>\$32,372.23</b>
		Transfer Out - Transferred To Another Fund	\$300,000.00
		Other Disbursements	\$8,142.54
		<b>Total Other Disbursements</b>	<b>\$308,142.54</b>
	<b>Total Project ReLeaf</b>		<b>\$382,555.64</b>
	Century Center Energy Conservation Debt Svc	Payments on Bonds and Other Debt Principal	\$315,561.00
		Payments on Bonds and Other Debt Interest	\$73,192.52
		<b>Total Debt service - principal and interest</b>	<b>\$388,753.52</b>
	<b>Total Century Center Energy Conservation Debt Svc</b>		<b>\$388,753.52</b>

Governmental Activities	Fire Pension	Salaries and Wages	\$4,246,287.95
		<b>Total Personal Services</b>	<b>\$4,246,287.95</b>
		Professional Services	\$4,178.00
		Communication and Transportation	\$1,158.13
		<b>Total Services and Charges</b>	<b>\$5,336.13</b>
	<b>Total Fire Pension</b>		<b>\$4,251,624.08</b>
	Police Pension	Salaries and Wages	\$6,087,657.13
		<b>Total Personal Services</b>	<b>\$6,087,657.13</b>
		Professional Services	\$3,500.00
		Communication and Transportation	\$1,178.65
		<b>Total Services and Charges</b>	<b>\$4,678.65</b>
	<b>Total Police Pension</b>		<b>\$6,092,335.78</b>
	Self-Funded Employee Benefits	Other Personal Services	\$6,028,560.36
		<b>Total Personal Services</b>	<b>\$6,028,560.36</b>
		Operating Supplies	\$97,940.70
		<b>Total Supplies</b>	<b>\$97,940.70</b>
		Professional Services	\$1,612,961.63
		Communication and Transportation	\$302.97
		Insurance	\$570,870.42
		Other Services and Charges	\$1,470.00
		<b>Total Services and Charges</b>	<b>\$2,185,605.02</b>
	<b>Total Self-Funded Employee Benefits</b>		<b>\$8,312,106.08</b>

Governmental Activities	Unemployment Compensation	Other Personal Services	\$92,938.69
		<b>Total Personal Services</b>	<b>\$92,938.69</b>
	<b>Total Unemployment Compensation</b>		<b>\$92,938.69</b>
Parental Leave Fund		Salaries and Wages	\$117,790.20
		<b>Total Personal Services</b>	<b>\$117,790.20</b>
	<b>Total Parental Leave Fund</b>		<b>\$117,790.20</b>
South Bend Redevelopment Authority		Payments on Bonds and Other Debt Principal	\$3,835,000.00
		Payments on Bonds and Other Debt Interest	\$5,959,691.02
		<b>Total Debt service - principal and interest</b>	<b>\$9,794,691.02</b>
		Transfer Out - Transferred To Another Fund	\$3,070,500.00
		<b>Total Other Disbursements</b>	<b>\$3,070,500.00</b>
	<b>Total South Bend Redevelopment Authority</b>		<b>\$12,865,191.02</b>
Industrial Revolving Fund		Professional Services	\$103,321.43
		Other Services and Charges	\$48,574.14
		<b>Total Services and Charges</b>	<b>\$151,895.57</b>
	<b>Total Industrial Revolving Fund</b>		<b>\$151,895.57</b>
South Bend Building Corporation		Other Services and Charges	\$1,350.00
		<b>Total Services and Charges</b>	<b>\$1,350.00</b>
		Payments on Bonds and Other Debt Principal	\$950,000.00

Governmental Activities	South Bend Building Corporation	Payments on Bonds and Other Debt Interest	\$478,605.00
		<b>Total Debt service - principal and interest</b>	<b>\$1,428,605.00</b>
<b>Total South Bend Building Corporation</b>			<b>\$1,429,955.00</b>
2015 Smart Streets Bond Debt Service		Other Services and Charges	\$1,650.00
		<b>Total Services and Charges</b>	<b>\$1,650.00</b>
		Payments on Bonds and Other Debt Principal	\$1,160,000.00
		Payments on Bonds and Other Debt Interest	\$550,843.76
		<b>Total Debt service - principal and interest</b>	<b>\$1,710,843.76</b>
<b>Total 2015 Smart Streets Bond Debt Service</b>			<b>\$1,712,493.76</b>
2015 Parks Bond Debt Service		Payments on Bonds and Other Debt Principal	\$260,000.00
		Payments on Bonds and Other Debt Interest	\$121,031.26
		<b>Total Debt service - principal and interest</b>	<b>\$381,031.26</b>
<b>Total 2015 Parks Bond Debt Service</b>			<b>\$381,031.26</b>
2017 Eddy Street Commons Bond Debt Service		Payments on Bonds and Other Debt Principal	\$865,000.00
		Payments on Bonds and Other Debt Interest	\$1,090,125.00
		<b>Total Debt service - principal and interest</b>	<b>\$1,955,125.00</b>
<b>Total 2017 Eddy Street Commons Bond Debt Service</b>			<b>\$1,955,125.00</b>
<b>Total Governmental Activities</b>			<b>\$399,264,799.43</b>
PARKING GARAGES	Parking Garages	Salaries and Wages	\$433,275.56
		Other Personal Services	\$1,106.86
		Employee Benefits	\$100,995.56
		<b>Total Personal Services</b>	<b>\$535,377.98</b>

PARKING GARAGES	Parking Garages	Office Supplies	\$1,151.95
		Operating Supplies	\$39,630.04
		Repair and Maintenance Supplies	\$56,269.23
		<b>Total Supplies</b>	<b>\$97,051.22</b>
		Professional Services	\$681,028.06
		Communication and Transportation	\$45,501.92
		Printing and Advertising	\$308.44
		Insurance	\$18,203.85
		Utility Services	\$120,784.97
		Repairs and Maintenance	\$64,459.69
		Other Services and Charges	\$305,787.38
		<b>Total Services and Charges</b>	<b>\$1,236,074.31</b>
	<b>Total Parking Garages</b>		<b>\$1,868,503.51</b>
<b>Total PARKING GARAGES</b>			<b>\$1,868,503.51</b>
SOLID WASTE	Solid Waste Operations	Salaries and Wages	\$1,393,381.60
		Employee Benefits	\$537,169.01
		<b>Total Personal Services</b>	<b>\$1,930,550.61</b>
		Office Supplies	\$1,629.61
		Operating Supplies	\$382,341.13
		<b>Total Supplies</b>	<b>\$383,970.74</b>
		Communication and Transportation	\$3,849.62
		Printing and Advertising	\$1,788.90
		Repairs and Maintenance	\$1,537,454.13
		Other Services and Charges	\$3,119,316.31
		<b>Total Services and Charges</b>	<b>\$4,662,408.96</b>
		Transfer Out - Transferred To Another Fund	\$1,166,000.00
		<b>Total Other Disbursements</b>	<b>\$1,166,000.00</b>
	<b>Total Solid Waste Operations</b>		<b>\$8,142,930.31</b>

SOLID WASTE	Solid Waste Capital	Payments on Bonds and Other Debt Principal	\$1,183,698.16
		Payments on Bonds and Other Debt Interest	\$128,888.86
		<b>Total Debt service - principal and interest</b>	<b>\$1,312,587.02</b>
		Machinery, Equipment, and Vehicles	\$1,957,653.20
		<b>Total Capital Outlays</b>	<b>\$1,957,653.20</b>
	<b>Total Solid Waste Capital</b>		<b>\$3,270,240.22</b>

<b>Total SOLID WASTE</b>			<b>\$11,413,170.53</b>
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WASTEWATER	Sewer Repair Insurance	Salaries and Wages	\$139,509.39
		Employee Benefits	\$598.05
		<b>Total Personal Services</b>	<b>\$140,107.44</b>
		Bad Debt	\$11,179.00
		Employee Pensions and Benefits	\$50,169.71
		Materials and Supplies	\$104,980.67
		Other Operating	\$777,242.77
		<b>Total Operations</b>	<b>\$943,572.15</b>
	<b>Total Sewer Repair Insurance</b>		<b>\$1,083,679.59</b>

	Sewage Works Operations	Salaries and Wages	\$5,858,104.26
		Employee Benefits	\$15,101.82
		<b>Total Personal Services</b>	<b>\$5,873,206.08</b>
		Transfer Out - Transferred To Another Fund	\$8,373,692.00
		Other Disbursements	\$4,163,261.00
		<b>Total Other Disbursements</b>	<b>\$12,536,953.00</b>
		Bad Debt	\$295,824.67
		Chemicals	\$634,430.03
		Contractual Services	\$2,637,835.46
		Employee Pensions and Benefits	\$2,100,074.50
		Materials and Supplies	\$2,299,942.28
		Power Production\Purchased Power	\$1,407,735.32

WASTEWATER	Sewage Works Operations	Purchased Water	\$38,718.37
		Sludge Removal	\$550,057.33
		Other Operating	\$9,662,726.21
		<b>Total Operations</b>	<b>\$19,627,344.17</b>
	<b>Total Sewage Works Operations</b>		<b>\$38,037,503.25</b>
	Sewage Works Capital	Infrastructure	\$2,871,212.94
		Buildings	\$2,315,603.56
		Machinery, Equipment, and Vehicles	\$2,802,874.33
		<b>Total Capital Outlays</b>	<b>\$7,989,690.83</b>
		Other Operating	\$1,490,301.82
<b>Total Operations</b>		<b>\$1,490,301.82</b>	
<b>Total Sewage Works Capital</b>		<b>\$9,479,992.65</b>	
Sewage Sinking (Debt Service)	Payments on Bonds and Other Debt Principal	\$6,735,000.00	
	Payments on Bonds and Other Debt Interest	\$1,341,844.10	
	<b>Total Debt service - principal and interest</b>	<b>\$8,076,844.10</b>	
	Other Operating	\$1,300.00	
	<b>Total Operations</b>	<b>\$1,300.00</b>	
<b>Total Sewage Sinking (Debt Service)</b>		<b>\$8,078,144.10</b>	
Storm Sewer Fund	Salaries and Wages	\$56,873.70	
	Employee Benefits	\$17,134.82	
	<b>Total Personal Services</b>	<b>\$74,008.52</b>	
	Infrastructure	\$637,461.53	
	<b>Total Capital Outlays</b>	<b>\$637,461.53</b>	
Bad Debt		\$45,044.66	

WASTEWATER	Storm Sewer Fund	Contractual Services	\$17,209.02
		<b>Total Operations</b>	<b>\$62,253.68</b>
	<b>Total Storm Sewer Fund</b>		<b>\$773,723.73</b>

<b>Total WASTEWATER</b>			<b>\$57,453,043.32</b>
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WATER	Water Works Operations	Salaries and Wages	\$3,793,996.38
		Employee Benefits	\$9,275.73
		<b>Total Personal Services</b>	<b>\$3,803,272.11</b>
		Rentals	\$301,471.21
		<b>Total Services and Charges</b>	<b>\$301,471.21</b>
		Transfer Out - Transferred To Another Fund	\$221,268.00
		Other Disbursements	\$1,602,400.00
		<b>Total Other Disbursements</b>	<b>\$1,823,668.00</b>
		Bad Debt	\$235,429.94
		Chemicals	\$226,058.92
		Contractual Services	\$4,280,353.65
		Employee Pensions and Benefits	\$1,330,741.49
		Materials and Supplies	\$914,267.04
		Power Production\Purchased Power	\$958,868.48
		Sludge Removal	\$76,044.86
		Other Operating	\$4,638,814.10
		<b>Total Operations</b>	<b>\$12,660,578.48</b>
	<b>Total Water Works Operations</b>		<b>\$18,588,989.80</b>
	Water Works Capital	Infrastructure	\$6,913,648.21
		Buildings	\$200,000.00

WATER	Water Works Capital	Improvements Other Than Buildings	\$297,363.18
		Machinery, Equipment, and Vehicles	\$464,356.99
		<b>Total Capital Outlays</b>	<b>\$7,875,368.38</b>
	Contractual Services		\$135,141.95
		<b>Total Operations</b>	<b>\$135,141.95</b>
	<b>Total Water Works Capital</b>		<b>\$8,010,510.33</b>
	Water Works Sinking (Debt Service)	Payments on Bonds and Other Debt Principal	\$327,262.00
		Payments on Bonds and Other Debt Interest	\$213,995.66
		<b>Total Debt service - principal and interest</b>	<b>\$541,257.66</b>
		Other Operating	\$600.00
<b>Total Operations</b>		<b>\$600.00</b>	
<b>Total Water Works Sinking (Debt Service)</b>		<b>\$541,857.66</b>	

<b>Total WATER</b>		<b>\$27,141,357.79</b>
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CENTURY CENTER	Century Center Operations	Salaries and Wages	\$1,782,952.26
		Employee Benefits	\$482,663.82
	<b>Total Personal Services</b>		<b>\$2,265,616.08</b>
	Operating Supplies		\$598,864.36
		Repair and Maintenance Supplies	\$44,290.81
	<b>Total Supplies</b>		<b>\$643,155.17</b>
	Professional Services	\$143,677.65	
	Insurance	\$36,866.76	
	Utility Services	\$394,156.33	
	Repairs and Maintenance	\$133,715.23	
	Other Services and Charges	\$708,157.76	
	<b>Total Services and Charges</b>		<b>\$1,416,573.73</b>

CENTURY CENTER	Century Center Operations	Transfer Out - Transferred To Another Fund	\$111,484.00
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		<b>Total Other Disbursements</b>	<b>\$111,484.00</b>
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		<b>Total Century Center Operations</b>	<b>\$4,436,828.98</b>
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Century Center Capital	Buildings		\$27,558.91
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	Improvements Other Than Buildings		\$26,167.76
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	Machinery, Equipment, and Vehicles		\$25,284.00
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		<b>Total Capital Outlays</b>	<b>\$79,010.67</b>
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		<b>Total Century Center Capital</b>	<b>\$79,010.67</b>
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<b>Total CENTURY CENTER</b>			<b>\$4,515,839.65</b>
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CONSOLIDATED BUILDING DEPARTMENT	Consolidated Building	Salaries and Wages	\$920,590.79
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	Employee Benefits		\$309,786.29
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		<b>Total Personal Services</b>	<b>\$1,230,377.08</b>
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	Office Supplies		\$23,834.18
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	Operating Supplies		\$15,362.80
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		<b>Total Supplies</b>	<b>\$39,196.98</b>
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	Professional Services		\$4,482.91
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	Communication and Transportation		\$6,186.65
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	Repairs and Maintenance		\$25,309.22
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	Other Services and Charges		\$2,532,872.39
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		<b>Total Services and Charges</b>	<b>\$2,568,851.17</b>
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	Machinery, Equipment, and Vehicles		\$56,436.50
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		<b>Total Capital Outlays</b>	<b>\$56,436.50</b>
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		<b>Total Consolidated Building</b>	<b>\$3,894,861.73</b>
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<b>Total CONSOLIDATED BUILDING DEPARTMENT</b>			<b>\$3,894,861.73</b>
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MORRIS PERFORMING ARTS CENTER	Morris Performing Arts Center	Salaries and Wages	\$578,344.13
		Employee Benefits	\$183,352.84
		<b>Total Personal Services</b>	<b>\$761,696.97</b>
		Office Supplies	\$7,882.17
		Operating Supplies	\$11,066.06
		Repair and Maintenance Supplies	\$48,096.06
		<b>Total Supplies</b>	<b>\$67,044.29</b>
		Professional Services	\$74,630.30
		Communication and Transportation	\$7,457.76
		Printing and Advertising	\$93,421.14
		Utility Services	\$179,686.08
		Repairs and Maintenance	\$108,357.50
		Other Services and Charges	\$454,638.97
		<b>Total Services and Charges</b>	<b>\$918,191.75</b>
	<b>Total Morris Performing Arts Center</b>		<b>\$1,746,933.01</b>
<b>Total MORRIS PERFORMING ARTS CENTER</b>			<b>\$1,746,933.01</b>

**South Bend Civil City, St. Joseph County, Indiana  
Disbursements by Fund with Departments - 2025**

Governmental Activities

General Fund

No Department	Professional Services	\$312.70
<b>Total Services and Charges</b>		<b>\$312.70</b>
	Transfer Out - Transferred To Another Fund	\$4,500,000.00
<b>Total Other Disbursements</b>		<b>\$4,500,000.00</b>
<b>Total No Department</b>		<b>\$4,500,312.70</b>
Administration & Finance	Salaries and Wages	\$2,583,860.80
	Employee Benefits	\$763,339.31
<b>Total Personal Services</b>		<b>\$3,347,200.11</b>
	Office Supplies	\$15,980.34
	Operating Supplies	\$19,609.94
<b>Total Supplies</b>		<b>\$35,590.28</b>
	Professional Services	\$819,586.31
	Communication and Transportation	\$22,134.97
	Printing and Advertising	\$7,702.35
	Utility Services	\$154,509.50
	Repairs and Maintenance	\$936,954.86
	Other Services and Charges	\$4,466,643.07
<b>Total Services and Charges</b>		<b>\$6,407,531.06</b>

**Total Capital Outlays** **\$6,639,539.00**

**Total Administration & Finance** **\$16,429,860.45**

Clerk's Office Salaries and Wages \$266,388.87

Employee Benefits \$69,431.97

**Total Personal Services** **\$335,820.84**

Office Supplies \$22,545.85

**Total Supplies** **\$22,545.85**

Professional Services \$13,285.65

Communication and Transportation \$7,817.52

Printing and Advertising \$48,243.82

Repairs and Maintenance \$5,708.23

Other Services and Charges \$84,838.10

**Total Services and Charges** **\$159,893.32**

**Total Clerk's Office** **\$518,260.01**

Mayor's Office Salaries and Wages \$744,817.73

Employee Benefits \$221,385.02

**Total Personal Services** **\$966,202.75**

Office Supplies \$7,372.79

**Total Supplies** **\$7,372.79**

**Total Services and Charges**

**\$261,829.52**

**Total Mayor's Office**

**\$1,235,405.06**

Common Council

**Total Personal Services**

**\$353,000.83**

**Total Supplies**

**\$5,249.73**

**Total Services and Charges**

**\$396,602.83**

**Total Common Council**

**\$754,853.39**

Legal Department

**Total Personal Services**

**\$1,555,995.63**

**Total Supplies**

**\$6,997.49**

**Total Services and Charges**

**\$278,427.06**

**Total Legal Department**

**\$1,841,420.18**

Public Works

\$2,192,793.39

\$668,763.88

**Total Personal Services**

**\$2,861,557.27**

\$11,097.93

\$2,537.65

\$8,499.53

**Total Supplies**

**\$22,135.11**

\$311,185.90

\$19,147.41

\$10,428.87

\$1,259,523.23

\$35,094.63

\$825,126.79

**Total Services and Charges**

**\$2,460,506.83**

\$1,600,000.00

**Total Other Disbursements**

**\$1,600,000.00**

**Total Public Works**

**\$6,944,199.21**

Civil Rights

\$346,389.21

<b>Total Personal Services</b>		<b>\$449,141.12</b>
	Office Supplies	\$4,678.97
<b>Total Supplies</b>		<b>\$4,678.97</b>
	Professional Services	\$16,994.47
	Communication and Transportation	\$2,715.02
	Printing and Advertising	\$9,315.72
	Repairs and Maintenance	\$10,828.50
	Rentals	\$76,150.75
	Other Services and Charges	\$64,784.71
<b>Total Services and Charges</b>		<b>\$180,789.17</b>
<b>Total Civil Rights</b>		<b>\$634,609.26</b>
Fire Department	Salaries and Wages	\$19,190,182.39
	Employee Benefits	\$7,784,403.21
<b>Total Personal Services</b>		<b>\$26,974,585.60</b>
	Office Supplies	\$6,762.35
	Operating Supplies	\$1,541,916.23
	Repair and Maintenance Supplies	\$9,514.51
<b>Total Supplies</b>		<b>\$1,558,193.09</b>
	Professional Services	\$235,459.50
	Communication and Transportation	\$63,941.17
	Printing and Advertising	\$6,713.20
	Utility Services	\$336,973.95
	Repairs and Maintenance	\$2,053,835.63

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**Total Services and Charges** **\$6,364,417.08**  
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**Total Fire Department** **\$34,897,195.77**  
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Police Department Salaries and Wages \$21,493,898.53

Employee Benefits \$9,441,913.45

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**Total Personal Services** **\$30,935,811.98**  
 -----

Office Supplies \$36,887.38

Operating Supplies \$1,383,892.25

Repair and Maintenance Supplies \$10,637.48

-----  
**Total Supplies** **\$1,431,417.11**  
 -----

Professional Services \$751,326.12

Communication and Transportation \$6,677.56

Printing and Advertising \$23,904.77

Utility Services \$229,288.28

Repairs and Maintenance \$1,196,311.22

Rentals \$93,500.00

Other Services and Charges \$6,886,959.09

-----  
**Total Services and Charges** **\$9,187,967.04**  
 -----

Payments on Bonds and Other Debt Principal \$2,113,746.13

Payments on Bonds and Other Debt Interest \$176,097.64

-----  
**Total Debt service - principal and interest** **\$2,289,843.77**  
 -----

**Total Capital Outlays** **\$1,796,121.57**

**Total Police Department** **\$45,641,161.47**

Community Investment Other Services and Charges \$990.00

**Total Services and Charges** **\$990.00**

**Total Community Investment** **\$990.00**

Venues Parks & Arts Operating Supplies \$1,215.73

Repair and Maintenance Supplies \$3,755.29

**Total Supplies** **\$4,971.02**

Professional Services \$97.00

Utility Services \$81,543.25

Repairs and Maintenance \$34,003.78

Other Services and Charges \$986,279.76

**Total Services and Charges** **\$1,101,923.79**

Transfer Out - Transferred To Another Fund \$4,100,000.00

**Total Other Disbursements** **\$4,100,000.00**

**Total Venues Parks & Arts** **\$5,206,894.81**

**Total General Fund** **\$118,605,162.31**

**Total Governmental Activities Disbursements for Funds with Departments** **\$118,605,162.31**

**South Bend Civil City, St. Joseph County, Indiana  
Fund Type Schedule 2025**

Fund Type	Local Fund	Standard Fund
1 - General Fund	0000000101 - General Fund	101001 - General
2 - Special Revenue	0000000102 - Rainy Day	102194 - Rainy Day
2 - Special Revenue	0000000201 - Parks & Recreation	102056 - Parks And Recreation
2 - Special Revenue	0000000202 - Motor Vehicle Highway	102001 - Motor Vehicle Highway
2 - Special Revenue	0000000209 - Studebaker-Oliver Revitalizing Grants	900001 - Studebaker-Oliver Revitalizing Grants
2 - Special Revenue	0000000211 - Dept of Community Investment Operating	102018 - Economic Development Operating
2 - Special Revenue	0000000212 - Dept of Community Investment Grants	102031 - Community Development
2 - Special Revenue	0000000216 - Police State Seizures	102337 - Seized Assets
2 - Special Revenue	0000000217 - Gift, Donation, Bequest	900003 - Gift, Donation, Bequest
2 - Special Revenue	0000000219 - Unsafe Building	102041 - Unsafe Building
2 - Special Revenue	0000000220 - Law Enforcement Continuing Education	102033 - Law Enforcement Continuing Ed
2 - Special Revenue	0000000221 - Rental Units Regulation	900005 - Rental Units Regulation
2 - Special Revenue	0000000227 - Loss Recovery	900008 - Loss Recovery
2 - Special Revenue	0000000230 - Code Enforcement Fund	900009 - Code Enforcement Fund
2 - Special Revenue	0000000249 - Local Income Tax - Public Safety	110250 - LIT - Public Safety
2 - Special Revenue	0000000251 - Local Road & Street	102002 - Local Road And Street
2 - Special Revenue	0000000257 - LOIT Special Distribution	102257 - LOIT Special Distribution
2 - Special Revenue	0000000258 - Human Rights Federal Grants	900010 - Human Rights Federal Grants
2 - Special Revenue	0000000263 - American Rescue Plan	900011 - American Rescue Plan
2 - Special Revenue	0000000264 - COVID-19 Response	900012 - COVID-19 Response
2 - Special Revenue	0000000265 - Local Road & Bridge Grant	900013 - Local Road & Bridge Grant
2 - Special Revenue	0000000266 - MVH Restricted Fund	102003 - MVH Restricted

Fund Type	Local Fund	Standard Fund
2 - Special Revenue	0000000278 - Police Take Home Vehicle	900016 - Police Take Home Vehicle
2 - Special Revenue	0000000289 - Haz-Mat	102136 - Hazmat Nonreverting
2 - Special Revenue	0000000291 - Indiana River Rescue	900019 - Indiana River Rescue
2 - Special Revenue	0000000295 - COPS MORE Grant	900022 - COPS MORE Grant
2 - Special Revenue	0000000299 - Police Federal Drug Enforcement	900023 - Police Federal Drug Enforcement
2 - Special Revenue	0000000404 - Local Income Tax - Certified Shares	900032 - Local Income Tax - Certified Shares
2 - Special Revenue	0000000408 - Local Income Tax - Economic Development	102224 - LIT Economic Development (EDIT)
2 - Special Revenue	0000000410 - Urban Development Action Grant	900033 - Urban Development Action Grant
2 - Special Revenue	0000000412 - Major Moves Construction	102473 - Major Moves Construction
2 - Special Revenue	0000000413 - Professional Sports Convention Development Area	900034 - Professional Sports Convention Development Area
2 - Special Revenue	0000000433 - Redevelopment General	900039 - Redevelopment General
2 - Special Revenue	0000000439 - Certified Technology Park	102572 - Certified Technology Park
2 - Special Revenue	0000000450 - Palais Royale Historic Preservation	900042 - Palais Royale Historic Preservation
2 - Special Revenue	0000000454 - Airport Urban Enterprise Zone	900045 - Airport Urban Enterprise Zone
2 - Special Revenue	0000000655 - Project ReLeaf	900064 - Project ReLeaf
2 - Special Revenue	0000000725 - Morris / Palais Box Office	900073 - Morris / Palais Box Office
2 - Special Revenue	0000000730 - City Cemetery	900075 - City Cemetery
2 - Special Revenue	0000000731 - Bowman Cemetery	900076 - Bowman Cemetery
2 - Special Revenue	0000000754 - Industrial Revolving Fund	900079 - Industrial Revolving Fund
3 - Debt Service	0000000312 - 2017 Parks Bond Debt Service	900024 - 2017 Parks Bond Debt Service
3 - Debt Service	0000000315 - Airport 2003 Debt Reserve	900025 - Airport 2003 Debt Reserve
3 - Debt Service	0000000328 - SBCDA 2003 Debt Reserve	900026 - SBCDA 2003 Debt Reserve
3 - Debt Service	0000000350 - 2018 Fire Station #9 Bond Debt Service	900027 - 2018 Fire Station #9 Bond Debt Service

Fund Type	Local Fund	Standard Fund
3 - Debt Service	0000000351 - 2018 TIF Park Bond Debt Service	900028 - 2018 TIF Park Bond Debt Service
3 - Debt Service	0000000352 - 2019 South Shore Double Tracking Debt Service	900029 - 2019 South Shore Double Tracking Debt Service
3 - Debt Service	0000000353 - 2020 TIF Library Bond Debt Service Reserve	900030 - 2020 TIF Library Bond Debt Service Reserve
3 - Debt Service	0000000672 - Century Center Energy Conservation Debt Svc	900067 - Century Center Energy Conservation Debt Svc
3 - Debt Service	0000000752 - South Bend Redevelopment Authority	900078 - South Bend Redevelopment Authority
3 - Debt Service	0000000755 - South Bend Building Corporation	900080 - South Bend Building Corporation
3 - Debt Service	0000000756 - 2015 Smart Streets Bond Debt Service	900081 - 2015 Smart Streets Bond Debt Service
3 - Debt Service	0000000757 - 2015 Parks Bond Debt Service	900082 - 2015 Parks Bond Debt Service
3 - Debt Service	0000000760 - 2017 Eddy Street Commons Bond Debt Service	900084 - 2017 Eddy Street Commons Bond Debt Service
4 - Capital Projects	0000000287 - Fire Department Capital	900018 - Fire Department Capital
4 - Capital Projects	0000000324 - TIF - River West Development Area	104078 - TIF Capital Project
4 - Capital Projects	0000000401 - Coveleski Stadium Capital	900031 - Coveleski Stadium Capital
4 - Capital Projects	0000000406 - Cumulative Capital Development	104002 - Cumulative Capital Development
4 - Capital Projects	0000000407 - Cumulative Capital Improvement	104049 - Cumulative Capital Improvement
4 - Capital Projects	0000000416 - Morris Performing Arts Center Capital	900035 - Morris Performing Arts Center Capital
4 - Capital Projects	0000000422 - TIF - West Washington	900036 - TIF - West Washington
4 - Capital Projects	0000000429 - TIF - River East Development Area (NE Dev)	900037 - TIF - River East Development Area (NE Dev)
4 - Capital Projects	0000000430 - TIF - Southside Development Area #1	900038 - TIF - Southside Development Area #1
4 - Capital Projects	0000000435 - TIF - Douglas Road	900040 - TIF - Douglas Road
4 - Capital Projects	0000000436 - TIF - River East Residential Area (NE Res)	900041 - TIF - River East Residential Area (NE Res)
4 - Capital Projects	0000000451 - 2018 Fire Station #9 Bond Capital	900043 - 2018 Fire Station #9 Bond Capital
4 - Capital Projects	0000000452 - 2018 TIF Park Bond Capital	900044 - 2018 TIF Park Bond Capital

Fund Type	Local Fund	Standard Fund
4 - Capital Projects	0000000455 - 2021 Infrastructure Bond Capital	900046 - 2021 Infrastructure Bond Capital
4 - Capital Projects	0000000456 - 2023 RDA Lease Revenue Bond Capital	104006 - Redevelopment Capital
4 - Capital Projects	0000000457 - 2024 RDA Bonds Capital (Madison Lifestyle)	900087 - 2024 RDA Bonds Capital (Madison Lifestyle)
4 - Capital Projects	0000000458 - 2024 RDA Bonds Revenue Bonds (Four Winds)	900088 - 2024 RDA Bonds Revenue Bonds (Four Winds)
4 - Capital Projects	0000000471 - 2017 Parks Bond Capital	900047 - 2017 Parks Bond Capital
4 - Capital Projects	0000000759 - 2017 Eddy Street Commons Bond Capital	900083 - 2017 Eddy Street Commons Bond Capital
6 - Enterprises	0000000600 - Consolidated Building	106850 - Enterprise Operating
6 - Enterprises	0000000601 - Parking Garages	900048 - Parking Garages
6 - Enterprises	0000000602 - Morris Performing Arts Center	900085 - Morris Performing Arts Center
6 - Enterprises	0000000610 - Solid Waste Operations	900049 - Solid Waste Operations
6 - Enterprises	0000000611 - Solid Waste Capital	900050 - Solid Waste Capital
6 - Enterprises	0000000620 - Water Works Operations	900051 - Water Works Operations
6 - Enterprises	0000000622 - Water Works Capital	900052 - Water Works Capital
6 - Enterprises	0000000624 - Water Works Customer Deposit	900053 - Water Works Customer Deposit
6 - Enterprises	0000000625 - Water Works Sinking (Debt Service)	900054 - Water Works Sinking (Debt Service)
6 - Enterprises	0000000626 - Water Works Bond Reserve	900055 - Water Works Bond Reserve
6 - Enterprises	0000000629 - Water Works Operations & Maintenance Reserve	900056 - Water Works Operations & Maintenance Reserve
6 - Enterprises	0000000640 - Sewer Repair Insurance	900057 - Sewer Repair Insurance
6 - Enterprises	0000000641 - Sewage Works Operations	900058 - Sewage Works Operations
6 - Enterprises	0000000642 - Sewage Works Capital	900059 - Sewage Works Capital
6 - Enterprises	0000000643 - Sewage Works Operations & Maintenance Reserve	900060 - Sewage Works Operations & Maintenance Reserve
6 - Enterprises	0000000649 - Sewage Sinking (Debt Service)	900061 - Sewage Sinking (Debt Service)

Fund Type	Local Fund	Standard Fund
6 - Enterprises	0000000653 - Sewage Debt Service Reserve	900062 - Sewage Debt Service Reserve
6 - Enterprises	0000000654 - Sewage Works Customer Deposit	900063 - Sewage Works Customer Deposit
6 - Enterprises	0000000667 - Storm Sewer Fund	900065 - Storm Sewer Fund
6 - Enterprises	0000000670 - Century Center Operations	900066 - Century Center Operations
6 - Enterprises	0000000671 - Century Center Capital	106852 - Enterprise Depreciation And Improvement
7 - Internal Service	0000000222 - Central Services	900006 - Central Services
7 - Internal Service	0000000226 - Liability Insurance	105004 - Self-Insurance
7 - Internal Service	0000000279 - IT / Innovation / 311 Call Center	105001 - Evergreen
7 - Internal Service	0000000711 - Self-Funded Employee Benefits	900069 - Self-Funded Employee Benefits
7 - Internal Service	0000000713 - Unemployment Compensation	900070 - Unemployment Compensation
7 - Internal Service	0000000714 - Parental Leave Fund	900071 - Parental Leave Fund
8 - Pension Trust	0000000701 - Fire Pension	107003 - Fire Pension
8 - Pension Trust	0000000702 - Police Pension	107002 - Police Pension
11 - Custodial	0000000718 - State Tax Withholding Fund	900072 - State Tax Withholding Fund
11 - Custodial	0000000726 - Police Distributions Payable	900074 - Police Distributions Payable

**South Bend Civil City, St. Joseph County, Indiana  
Debt Statement - 2025**

			Beginning Principal Balance as of Jan. 1, 2025	Additions	Reductions	Ending Principal Balance as of Dec. 31, 2025	Principal Due in 2026
Governmental Activities Long Term Debt	General Obligation Bonds	DS0165 - 2017 Park District General Obligation Bonds, Series A-K	\$8,760,000.00	\$0.00	\$920,000.00	\$7,840,000.00	\$940,000.00
	General Obligation Bonds	DS0168 - 2018 General Obligation Bonds (Fire Station #9 Project)	\$3,755,000.00	\$0.00	\$230,000.00	\$3,525,000.00	\$235,000.00
	Revenue Bonds	DS0200 - 2019 Redevelop Authority Bonds (South Shore Double Tracking Project)	\$4,440,000.00	\$0.00	\$795,000.00	\$3,645,000.00	\$835,000.00
	Revenue Bonds	DS227 - Redevelopment Authority Lease Rental Revenue Bonds	\$29,155,000.00	\$0.00	\$530,000.00	\$28,625,000.00	\$1,330,000.00
	Revenue Bonds	DS0163 - 2017 Taxable Economic Development Revenue Bonds (Eddy Street Phase II)	\$22,015,000.00	\$0.00	\$865,000.00	\$21,150,000.00	\$905,000.00
	Revenue Bonds	DS0054 - 2015 Eddy Street Commons - Lease Rental Revenue Bonds & Refunding 2008	\$18,015,000.00	\$0.00	\$1,840,000.00	\$16,175,000.00	\$1,920,000.00
	Revenue Bonds	DS0062 - 2013 Century Center Special Tax Bonds (Refunding 2008)	\$535,000.00	\$0.00	\$375,000.00	\$160,000.00	\$160,000.00
	Revenue Bonds	DS0215 - 2021 Bldg Corp LIT Lease Rental Revenue Bonds (Infrastructure Projects)	\$6,320,000.00	\$0.00	\$425,000.00	\$5,895,000.00	\$445,000.00
	Revenue Bonds	DS0169 - 2018 Redevelop District Bonds (Park Improvements)	\$7,385,000.00	\$0.00	\$775,000.00	\$6,610,000.00	\$795,000.00
	Revenue Bonds	DS0175 - 2018 Economic Develop Rev Bonds (Potawatomi Zoo Project)	\$2,410,000.00	\$0.00	\$200,000.00	\$2,210,000.00	\$220,000.00
	Revenue Bonds	DS0221 - 2022 Morris Performing Arts Center Revenue Bonds	\$5,910,000.00	\$0.00	\$200,000.00	\$5,710,000.00	\$205,000.00
	Revenue Bonds	DS0133 - 2014 St. Joseph County PSAP (EDIT) Rev Bonds	\$1,294,738.00	\$0.00	\$1,294,738.00	\$0.00	\$0.00
	Revenue Bonds	DS0135 - 2015 South Bend Redevelopment Authority Lease Rental Revenue Bonds	\$17,330,000.00	\$0.00	\$1,160,000.00	\$16,170,000.00	\$1,190,000.00
	Revenue Bonds	DS0141 - 2015 Economic Development Income Tax Revenue Bonds (Park Projects)	\$3,600,000.00	\$0.00	\$260,000.00	\$3,340,000.00	\$260,000.00

			Beginning Principal Balance as of Jan. 1, 2025	Additions	Reductions	Ending Principal Balance as of Dec. 31, 2025	Principal Due in 2026
Governmental Activities Long Term Debt	Revenue Bonds	DS0210 - 2020 Taxable Economic Development Tax Increment Revenue Bonds (Community Education Center Project)	\$3,475,000.00	\$0.00	\$240,000.00	\$3,235,000.00	\$245,000.00
	Revenue Bonds	DS0240 - 2024B Lease Rental Bonds - Madison Lifestyle District	\$24,480,000.00	\$0.00	\$160,000.00	\$24,320,000.00	\$605,000.00
	Revenue Bonds	DS0239 - 2024A Lease Rental Bonds - Four Winds Field Project	\$44,860,000.00	\$0.00	\$730,000.00	\$44,130,000.00	\$1,520,000.00
	Revenue Bonds	DS0222 - 2022 Economic Develop Revenue Bonds (Zoo Project)	\$5,155,000.00	\$0.00	\$235,000.00	\$4,920,000.00	\$245,000.00
	Notes and Loans Payable - Long Term	DS0139 - 2015 Century Center Energy QECB Conservation Bond (Banc of America)	\$2,169,315.00	\$0.00	\$315,561.00	\$1,853,754.00	\$321,964.00
	Other - Long Term	DS0116 - 2013 Bldg Corp Mortgage Bonds (Fire Station/Tower)	\$3,170,000.00	\$0.00	\$290,000.00	\$2,880,000.00	\$305,000.00
<b>Governmental Activities Long Term Debt Total</b>			<b>\$214,234,053.00</b>	<b>\$0.00</b>	<b>\$11,840,299.00</b>	<b>\$202,393,754.00</b>	<b>\$12,681,964.00</b>
WASTEWATER - Long Term Debt	Revenue Bonds	DS0080 - 2020 Sewage Works Refunding Revenue Bonds (Refund 2010)	\$3,025,000.00	\$0.00	\$455,000.00	\$2,570,000.00	\$475,000.00
	Revenue Bonds	DS0145 - 2015 Sewage Works Revenue Bonds (Refunding 2006, 2007, & 2007B)	\$3,025,000.00	\$0.00	\$3,025,000.00	\$0.00	\$0.00
	Revenue Bonds	DS0101 - 2012 Sewage Works Revenue Bonds	\$11,725,000.00	\$0.00	\$1,300,000.00	\$10,425,000.00	\$1,340,000.00
	Revenue Bonds	DS0105 - 2013A Sewage Works Revenue Bonds (Refunding 1998 & 2004)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Revenue Bonds	DS0219 - 2021 Sewage Works Refunding Revenue Bonds (Refund 2009 & 2011)	\$8,795,000.00	\$0.00	\$1,230,000.00	\$7,565,000.00	\$1,265,000.00
	Revenue Bonds	DS235 - Sewage Works Revenue Bonds (SRF)	\$32,150,000.00	\$0.00	\$725,000.00	\$31,425,000.00	\$1,036,000.00
<b>WASTEWATER - Long Term Debt Total</b>			<b>\$58,720,000.00</b>	<b>\$0.00</b>	<b>\$6,735,000.00</b>	<b>\$51,985,000.00</b>	<b>\$4,116,000.00</b>
WATER - Long Term Debt	Revenue Bonds	DS0238 - 2024 Water Works Improvements - SRF Loan	\$10,743,000.00	\$0.00	\$0.00	\$10,743,000.00	\$5,000.00
	Revenue Bonds	DS0156 - 2016 Water Works Refunding Bonds (Refund 2000 & 2006)	\$630,000.00	\$0.00	\$300,000.00	\$330,000.00	\$310,000.00
	Revenue Bonds	DS0069 - 2019 Amended Water Works Revenue Bonds of 2009, Series B	\$2,365,000.00	\$0.00	\$340,000.00	\$2,025,000.00	\$360,000.00
	Revenue Bonds	DS0099 - 2012 Water Works Revenue Bonds	\$3,860,000.00	\$0.00	\$420,000.00	\$3,440,000.00	\$430,000.00

		<b>Beginning Principal Balance as of Jan. 1, 2025</b>	<b>Additions</b>	<b>Reductions</b>	<b>Ending Principal Balance as of Dec. 31, 2025</b>	<b>Principal Due in 2026</b>
WATER - Long Term Debt	Notes and Loans Payable - DS0068 - 2009 Water Works Long Term Improvements - SRF Loan	\$144,144.00	\$0.00	\$26,373.00	\$117,771.00	\$27,262.00
<b>WATER - Long Term Debt Total</b>		<b>\$17,742,144.00</b>	<b>\$0.00</b>	<b>\$1,086,373.00</b>	<b>\$16,655,771.00</b>	<b>\$1,132,262.00</b>
<b>GRAND TOTAL</b>		<b>\$290,696,197.00</b>	<b>\$0.00</b>	<b>\$19,661,672.00</b>	<b>\$271,034,525.00</b>	

South Bend Civil City, St. Joseph County, Indiana  
Deficit Fund Balances - 2025

<u>Enterprise Name</u>	<u>Fund Name</u>	<u>Ending Cash and Investment Balance</u>
Total deficit fund balances		

**South Bend Civil City, St. Joseph County, Indiana  
Leases 2025**

	<b>Lessor</b>	<b>Description or Purpose</b>	<b>Annual Lease Payment Due in 2026</b>	<b>Lease Beginning Date</b>	<b>Lease Ending Date</b>	<b>Will you retain ownership of the property at the end of the lease term?</b>
Governmental Activities (General)	TD Bank	DS234 - Vehicle Equipment Lease - Streets	\$585,967.22	7/26/2024	2/15/2029	Y
	TD Bank	DS234 - Vehicle Equipment Lease - DCI	\$65,839.02	7/26/2024	2/15/2029	Y
	TD Bank	DS234 - Vehicle Equipment Lease - VPA Golf	\$15,088.12	7/26/2024	2/15/2029	Y
	TD Bank	DS234 - Vehicle Equipment Lease - Fire Dept	\$602,426.98	7/26/2024	2/15/2029	Y
	TD Bank	DS234 - Vehicle Equipment Lease - Police	\$477,552.32	7/26/2024	2/15/2029	Y
	JP Morgan Chase Bank N.A.	DS230 - Vehicle Equipment Lease - Streets	\$488,434.78	7/12/2023	2/15/2028	Y
	Canon	DS232 - Canon Lease 11	\$91,860.00	12/1/2023	11/1/2028	N
	JP Morgan Chase Bank N.A.	DS230 - Vehicle Equipment Lease - DCI	\$50,701.06	7/12/2023	2/15/2028	Y
	Dell Financial Services	DS228 - Computer Equipment Lease 11 (Varrious Departments)	\$115,622.00	8/1/2023	8/1/2026	Y
	Dell Financial Services	DS229 - Computer Equipment Lease 12 (Various Departments)	\$3,027.65	10/1/2023	10/1/2027	Y
	JP Morgan Chase Bank NA	DS0225 - 2022 Vehicle/Equip Lease (JP Morgan) - Park Maint (16.04%)	\$272,422.22	06/08/2022	01/15/2027	Y
	JP Morgan Chase Bank NA	DS0225 - 2022 Vehicle/Equip Lease (JP Morgan) - Streets (10.17%)	\$172,639.64	06/08/2022	01/15/2027	Y
	JP Morgan Chase Bank NA	DS0225 - 2022 Vehicle/Equip Lease (JP Morgan) - MVH Restricted (11.04%)	\$187,529.38	06/08/2022	01/15/2027	Y
	JP Morgan Chase Bank NA	DS0225 - 2022 Vehicle/Equip Lease (JP Morgan) - Code Enforcement (4.79%)	\$81,304.31	06/08/2022	01/15/2027	Y
JP Morgan Chase Bank NA	DS0225 - 2022 Vehicle/Equip Lease (JP Morgan) - Fire Dept (16.85%)	\$286,148.91	06/08/2022	01/15/2027	Y	

Governmental Activities (General)	JP Morgan Chase Bank, N.A.	DS0218 - 2021 Vehicle/Equip Lease 1 - Code Enforce (6.37%)	\$48,189.17	09/10/2021	07/15/2026	Y
	JP Morgan Chase Bank, N.A.	DS0218 - 2021 Vehicle/Equip Lease 1 - Police/LIT (43.29%)	\$327,686.38	09/10/2021	07/15/2026	Y
	PNC Equipment Finance	DS231 - Vehicles & Equipment Lease (Golf)	\$77,746.21	8/1/2023	8/1/2028	Y
	JP Morgan Chase Bank, N.A.	DS0218 - 2021 Vehicle/Equip Lease 1 - Streets (24.11%)	\$182,503.69	09/10/2021	07/15/2026	Y
	JP Morgan Chase Bank, N.A.	DS0218 - 2021 Vehicle/Equip Lease 1 - Fire Dept (5.69%)	\$43,062.66	09/10/2021	07/15/2026	Y
	JP Morgan Chase Bank N.A.	DS230 - Vehicle Equipment Lease - Fire Dept.	\$312,510.85	7/12/2023	2/15/2028	Y
	Key Government Finance	DS0220 - 2022 IT Networking Equipment Lease	\$34,863.37	02/21/2022	03/21/2026	Y
	JP Morgan Chase Bank N.A.	DS230 - Vehicle Equipment Lease - Police	\$399,380.13	7/12/2023	2/15/2028	Y
	Canon	DS233 - Canon Copier Lease 12	\$6,360.00	12/1/2023	11/1/2028	N
<b>Total Governmental Activities (General) \$4,928,866.07</b>						
SOLID WASTE (Solid Waste)	TD Bank	DS234 - Vehicle Equipment Lease	\$482,819.43	7/26/2024	2/15/2029	Y
	JP Morgan Chase Bank N.A.	DS230 - Vehicle Equipment Lease - Solid Waste (17.63%)	\$267,710.34	7/12/2023	2/15/2028	Y
	JP Morgan Chase Bank, N.A.	DS0218 - 2021 Vehicle/Equip Lease 1 - Solid Waste (20.54%)	\$155,491.09	09/10/2021	07/15/2026	Y
	JP Morgan Chase Bank NA	DS0225 - 2022 Vehicle/Equip Lease (JP Morgan) - Solid Waste (19.39%)	\$329,382.95	06/08/2022	01/15/2027	Y
<b>Total SOLID WASTE (Solid Waste) \$1,235,403.81</b>						
						<b>GRAND TOTAL \$6,164,269.88</b>

**South Bend Civil City, St. Joseph County, Indiana  
Other Post-Employment Benefits (OPEB) 2025**

Name of the OPEB plan	City of South Bend
Type of OPEB plan	Single Employer Defined Benefit
Select the benefits provided under this OPEB plan:	Medical
If other was selected, please describe	
<b>Plan Administrator</b>	
Company Name	Anthem Blue Cross Blue Shield
Street Address	220 Virginia Avenue
City	Indianapolis
State	IN
Zip	46204
Contact Person	Tom Cassady III
Phone	574-334-5529
E-mail	tr.cassady@thehortongroup.com
Employer sponsoring the plan	City of South Bend
<b>Current Number of Participants</b>	
Inactive employees or beneficiaries currently receiving benefit payments	87
Inactive employees entitled to but not yet receiving benefits	0
Active employees	1,122
<b>Actuarial Information</b>	
Has there been an actuarial valuation done for this plan within two and a half years from your most recent year end?	Yes
When are you planning to have an actuarial valuation done?	
<b>Contribution Rates (as a % of payroll)</b>	
Employer (e.g. 99.99)	13.71%
Plan Members (e.g. 99.99)	2.82%
Annual Covered Payroll (e.g. 9999.99)	\$99,204,022.32
Cost Method for Funding Purposes	Pay as you go

**South Bend Civil City, St. Joseph County, Indiana  
Transfer Report - 2025**

<b>Transfers Out (Disbursements)</b>		<b>Transfers In (Receipts)</b>	
<b>Fund</b>	<b>Amount</b>	<b>Fund</b>	<b>Amount</b>
General Fund	\$10,200,000.00	General Fund	\$575,000.00
Local Road & Street	\$957,000.00	Parks & Recreation	\$4,100,000.00
Local Income Tax - Economic Development	\$11,501,205.04	Motor Vehicle Highway	\$6,400,000.00
Cumulative Capital Development	\$500,000.00	Dept of Community Investment Operating	\$2,873,100.00
Cumulative Capital Improvement	\$75,000.00	Central Services	\$200,000.00
TIF - River West Development Area	\$5,438,570.00	Code Enforcement Fund	\$5,207,000.00
Fire Department Capital	\$761,656.26	Local Road & Street	\$1,500,000.00
Professional Sports Convention Development Area	\$0.00	Local Road & Bridge Grant	\$957,000.00
TIF - River East Development Area (NE Dev)	\$1,194,930.00	2018 Fire Station #9 Bond Debt Service	\$344,656.26
Redevelopment General	\$764,000.00	2019 South Shore Double Tracking Debt Service	\$1,035,500.00
TIF - River East Residential Area (NE Res)	\$4,425,125.00	Parking Garages	\$175,000.00
Solid Waste Operations	\$1,166,000.00	Morris Performing Arts Center	\$447,000.00
Water Works Operations	\$221,268.00	Solid Waste Capital	\$1,166,000.00
Sewage Works Operations	\$8,373,692.00	Water Works Sinking (Debt Service)	\$112,544.83
Project ReLeaf	\$300,000.00	Water Works Bond Reserve	\$138,414.00
Century Center Operations	\$111,484.00	Sewage Sinking (Debt Service)	\$7,995,968.00
South Bend Redevelopment Authority	\$3,070,500.00	Sewage Debt Service Reserve	\$377,724.00
<b>Total Transfers Out</b>	<b>\$49,060,430.30</b>	Century Center Energy Conservation Debt Svc	\$111,484.00
		Unemployment Compensation	\$80,000.00
		South Bend Redevelopment Authority	\$9,805,500.00
		South Bend Building Corporation	\$1,445,000.00
		2015 Smart Streets Bond Debt Service	\$1,713,500.00
		2015 Parks Bond Debt Service	\$343,039.93

2017 Eddy Street Commons Bond Debt Service \$1,955,125.00

**Total Transfers In \$49,058,556.02**

**South Bend Civil City, St. Joseph County, Indiana  
Grants - 2025**

Local Project Name/Description	Federal Program Title/Project Name	Federal Agency	Pass Through Agency	Assistance Listing	Award Name	Award Number	Grant Type	Local Fund	Receipts	Disbursements	Amount of Federal Awards Provided to Subrecipients During the Year	Amount of Loans Outstanding at Year End	Amount of Federal Noncash Assistance for the Year	Amount of Insurance in Effect During the Year
Inflation Reduction Act Urban & Community Forestry Program	Inflation Reduction Act Urban & Community Forestry Program	Department of Agriculture	Direct	10.727	Inflation Reduction Act Urban & Community Forestry Program	24-DG-11094200-052	Reimbursement Grant	211 - Dept of Community Investments Grants	\$223,871.00	\$223,871.00	\$223,871.00	\$0.00	\$0.00	\$0.00
Industrial Revolving Loan Fund	Industrial Revolving Loan Fund	Department of Commerce	Direct	11.307	Industrial Revolving Fund	06-79-06237	Reimbursement Grant	754 - Industrial Revolving Fund	\$8,174,452.00	\$8,174,452.00	\$8,127,984.00	\$0.00	\$0.00	\$0.00
Block Grant 2020	Community Development Block Grants/Entitlement Grants	Department of Housing and Urban Development	Direct	14.218	Community Development Block Grants/Entitlement Grants	B20-MC-18-0011	Reimbursement Grant	212 - Department of Community Investments Grants	\$305.00	\$305.00	\$305.00	\$0.00	\$0.00	\$0.00
Block Grant 2021	Community Development Block Grants/Entitlement Grants	Department of Housing and Urban Development	Direct	14.218	Community Development Block Grants/Entitlement Grants	B21-MC-18-0011	Reimbursement Grant	212 - Dept of Community Investment Grants	\$53,443.00	\$53,443.00	\$54,443.00	\$0.00	\$0.00	\$0.00
Block Grant 2022	Community Development Block Grants/Entitlement Grants	Department of Housing and Urban Development	Direct	14.218	Community Development Block Grants/Entitlement Grants	B22-MC-18-0011	Reimbursement Grant	212 - Dept of Community Investment Grants	\$236,683.00	\$236,683.00	\$236,683.00	\$0.00	\$0.00	\$0.00
Block Grant 2023	Community Development Block Grants/Entitlement Grants	Department of Housing and Urban Development	Direct	14.218	Community Development Block Grants/Entitlement Grants	B23-MC-18-0011	Reimbursement Grant	212 - Dept of Community Investment Grants	\$615,323.00	\$615,323.00	\$615,323.00	\$0.00	\$0.00	\$0.00
Block Grant 2024	Community Development Block Grants/Entitlement Grants	Department of Housing and Urban Development	Direct	14.218	Community Development Block Grants/Entitlement Grants	B24-MC-18-0011	Reimbursement Grant	212 - Dept of Community Investment Grants	\$1,419,079.00	\$1,419,749.00	\$1,063,892.00	\$0.00	\$0.00	\$0.00
Block Grant 2025	Community Development Block Grants/Entitlement Grants	Department of Housing and Urban Development	Direct	14.218	Community Development Block Grants/Entitlement Grants	B28-MC-18-0011	Reimbursement Grant	212 - Dept of Community Investment Grants	\$443,704.00	\$443,704.00	\$215,000.00	\$0.00	\$0.00	\$0.00
Health Emergency Grant 2023	Emergency Solutions Grant Program	Department of Housing and Urban Development	Direct	14.231	Emergency Solutions Grant Program	E23-MC-18-0011	Reimbursement Grant	212 - Dept of Community Investment Grants	\$15,347.00	\$15,347.00	\$15,347.00	\$0.00	\$0.00	\$0.00
Hearth Emergency Shelter Grant 2024	Emergency Solutions Grant Program	Department of Housing and Urban Development	Direct	14.231	Emergency Solutions Grant Program	E24-MC-18-0011	Reimbursement Grant	212 - Dept of Community Investment Grants	\$153,001.00	\$153,001.00	\$140,521.00	\$0.00	\$0.00	\$0.00

Local Project Name/ Description	Federal Program Title/Project Name	Federal Agency	Pass Through Agency	Assistance Listing	Award Name	Award Number	Grant Type	Local Fund	Receipts	Disbursements	Amount of Federal Awards Provided to Subrecipients During the Year	Amount of Loans Outstanding at Year End	Amount of Federal Noncash Assistance for the Year	Amount of Insurance in Effect During the Year
Hearth Emergency Shelter Grant 2025	Emergency Solutions Grant Program	Department of Housing and Urban Development	Direct	14.231	Emergency Solutions Grant Program	E25-MC-18-0011	Reimbursement Grant	212 - Dept of Community Investment Grants	\$42,072.00	\$42,072.00	\$39,256.00	\$0.00	\$0.00	\$0.00
Lead Hazard Reduction Demonstration Grant Program	Lead Hazard Reduction Demonstration Grant Program	Department of Housing and Urban Development	Direct	14.905	Lead Hazard Reduction Demonstration Grant Program	INLHD0474-21	Reimbursement Grant	212 - Dept of Community Investment Grants	\$750,794.00	\$750,794.00	\$0.00	\$0.00	\$0.00	\$0.00
Indiana Byrne Justice Assistance Grant 2023	Edward Byrne Memorial Justice Assistance Grant Program	Department of Justice	Direct	16.738	Edward Byrne Memorial Justice Assistance Grant Program	JAG-2023-000555	Reimbursement Grant	220 - Law enforcement Continuing Education	\$152,320.00	\$152,320.00	\$0.00	\$0.00	\$0.00	\$0.00
Indiana Byrne Justice Assistance Grant 2024	Edward Byrne Memorial Justice Assistance Grant Program	Department of Justice	Direct	16.738	Edward Byrne Memorial Justice Assistance Grant Program	JAG-2024-00063	Reimbursement Grant	220 - Law enforcement Continuing Education	\$133,552.00	\$133,552.00	\$0.00	\$0.00	\$0.00	\$0.00
Indiana Byrne Justice Assistance Grant 2025	Edward Byrne Memorial Justice Assistance Grant Program	Department of Justice	Direct	16.738	Edward Byrne Memorial Justice Assistance Grant Program	JAG-2025-	Reimbursement Grant	220 - Law enforcement Continuing Education	\$397,007.00	\$397,007.00	\$0.00	\$0.00	\$0.00	\$0.00
1900447 SRTS Muesel PO17654 // 20085535 Troyer Group	Highway Planning and Construction	Department of Transportation	Department of Transportation	20.205	Highway Planning and Construction	A249-22-L220037	Reimbursement Grant	251 - Local Road & Street	\$43,056.00	\$43,056.00	\$0.00	\$0.00	\$0.00	\$0.00
2100022 Bendx Imp PO15848 // 20084189 DLZ	Highway Planning and Construction	Highway Planning and Construction	Highway Planning and Construction	20.205	Highway Planning and Construction	A249-22-L220050	Reimbursement Grant	324 - TIF River West Development Area	\$56,859.00	\$56,859.00	\$0.00	\$0.00	\$0.00	\$0.00
210025 SRTS Our Lady PO29309 // 20125448 United Consulting	Highway Planning and Construction	Department of Transportation	Department of Transportation	20.205	Highway Planning and Construction	A249-22-L230147	Reimbursement Grant	324 - TIF River West Development Area	\$26,324.00	\$26,324.00	\$0.00	\$0.00	\$0.00	\$0.00
2200199 CLT Ph2b PO19649 // 20097618 USI	Highway Planning and Construction	Department of Transportation	Department of Transportation	20.205	Highway Planning and Construction	A249-22-L220103	Reimbursement Grant	324 - TIF River West Development Area	\$18,114.00	\$18,114.00	\$0.00	\$0.00	\$0.00	\$0.00
2201235 CLT Ph3 PO27674 // 20121871 Locmueller Group	Highway Planning and Construction	Department of Transportation	Department of Transportation	20.205	Highway Planning and Construction	A249-22-L230165	Reimbursement Grant	324 - TIF River West Development Area	\$113,315.00	\$113,315.00	\$0.00	\$0.00	\$0.00	\$0.00
2201237 SRTS Kennedy PO23413 // 20110450 DLZ	Highway Planning and Construction	Department of Transportation	Department of Transportation	20.205	Highway Planning and Construction	A249-23-L230049	Reimbursement Grant	324 - TIF River West Development Area	\$66,305.00	\$66,305.00	\$0.00	\$0.00	\$0.00	\$0.00
2400393 2024 CCMG PO // 20097618	Highway Planning and Construction	Department of Transportation	Department of Transportation	20.205	Highway Planning and Construction	A249-24-LG240260	Reimbursement Grant	265 - Local Road & Bridge Grant	\$388,250.00	\$388,250.00	\$0.00	\$0.00	\$0.00	\$0.00

Local Project Name/Description	Federal Program Title/Project Name	Federal Agency	Pass Through Agency	Assistance Listing	Award Name	Award Number	Grant Type	Local Fund	Receipts	Disbursements	Amount of Federal Awards Provided to Subrecipients During the Year	Amount of Loans Outstanding at Year End	Amount of Federal Noncash Assistance for the Year	Amount of Insurance in Effect During the Year
2500326 2025 CCMG PO // 20149806	Highway Planning and Construction	Department of Transportation	Department of Transportation	20.205	Highway Planning and Construction	A249-25-LG250234	Reimbursement Grant	265 - Local Road & Bridge Grant	\$888,000.00	\$888,000.00	\$0.00	\$0.00	\$0.00	\$0.00
American Rescue Plan Funds	Coronavirus State and Local Fiscal Recovery Funds	Department of Treasury	Direct	21.027	Coronavirus State and Local Fiscal Recovery Funds	SLRF	Advance Grant	263 - American Rescue Plan	\$23,274.10	\$23,274.10	\$0.00	\$0.00	\$0.00	\$0.00
Employment Practices Agency Contracts	Fair Employment Practices Agencies	Equal Employment Opportunity Commission	Direct	30.002	EEOC Grant	45310022C0020	Reimbursement Grant	258 - Human Rights (EEOC)	\$55,585.00	\$55,585.00	\$0.00	\$0.00	\$0.00	\$0.00

**South Bend Civil City, St. Joseph County, Indiana  
Capital Assets 2025**

Government or Enterprise		Beginning Balance as of January 1, 2025	Additions	Reductions	Ending Balance as of December 31, 2025
<b>Governmental Activities - Non-Depreciable Assets</b>	Land	\$14,696,812.87	\$0.00	\$0.00	\$14,696,812.87
	Construction in Progress	\$92,302,513.00	\$82,957,717.00	\$0.00	\$175,260,230.00
	Other Non-Depreciable Assets	\$0.00	\$0.00	\$0.00	\$0.00
	<b>Total</b>	<b>\$106,999,325.87</b>	<b>\$82,957,717.00</b>	<b>\$0.00</b>	<b>\$189,957,042.87</b>
<b>Governmental Activities - Depreciable Assets</b>	Infrastructure	\$511,796,451.00	\$0.00	\$505,963,712.00	\$5,832,739.00
	Buildings	\$160,111,822.00	\$0.00	\$160,046,187.00	\$65,635.00
	Improvements Other Than Buildings	\$52,209,961.00	\$0.00	\$0.00	\$52,209,961.00
	Machinery, Equipment, and Vehicles	\$65,130,725.00	\$1,986,702.00	\$0.00	\$67,117,427.00
	Books and Other	\$0.00	\$0.00	\$0.00	\$0.00
	<b>Total</b>	<b>\$789,248,959.00</b>	<b>\$1,986,702.00</b>	<b>\$666,009,899.00</b>	<b>\$125,225,762.00</b>
<b>Governmental Activities - Accumulated Depreciation Assets</b>	Infrastructure	\$403,402,273.00	\$4,188,691.00	\$0.00	\$407,590,964.00
	Buildings	\$75,301,180.00	\$4,338,691.00	\$0.00	\$79,639,871.00
	Improvements Other Than Buildings	\$20,527,702.00	\$2,110,902.00	\$0.00	\$22,638,604.00
	Machinery, Equipment, and Vehicles	\$48,282,810.00	\$2,492,431.00	\$0.00	\$50,775,241.00
	Books and Other	\$0.00	\$0.00	\$0.00	\$0.00
	<b>Total</b>	<b>\$547,513,965.00</b>	<b>\$13,130,715.00</b>	<b>\$0.00</b>	<b>\$560,644,680.00</b>
<b>PARKING GARAGES - Non-Depreciable Assets</b>	Land	\$1,132,020.00	\$0.00	\$0.00	\$1,132,020.00
	Construction in Progress	\$0.00	\$0.00	\$0.00	\$0.00
	Other Non-Depreciable Assets	\$0.00	\$0.00	\$0.00	\$0.00
	<b>Total</b>	<b>\$1,132,020.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,132,020.00</b>
<b>PARKING GARAGES - Depreciable Assets</b>	Infrastructure	\$0.00	\$0.00	\$0.00	\$0.00
	Buildings	\$10,302,453.27	\$0.00	\$0.00	\$10,302,453.27
	Improvements Other Than Buildings	\$0.00	\$0.00	\$0.00	\$0.00
	Machinery, Equipment, and Vehicles	\$447,876.08	\$0.00	\$0.00	\$447,876.08

<b>PARKING GARAGES - Depreciable Assets</b>	<b>Books and Other</b>	\$0.00	\$0.00	\$0.00	\$0.00
	<b>Total</b>	<b>\$10,750,329.35</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$10,750,329.35</b>
<b>PARKING GARAGES - Accumulated Depreciation Assets</b>	<b>Infrastructure</b>	\$0.00	\$0.00	\$0.00	\$0.00
	<b>Buildings</b>	\$6,297,265.95	\$272,000.00	\$0.00	\$6,569,265.95
	<b>Improvements Other Than Buildings</b>	\$0.00	\$0.00	\$0.00	\$0.00
	<b>Machinery, Equipment, and Vehicles</b>	\$447,876.08	\$0.00	\$0.00	\$447,876.08
	<b>Books and Other</b>	\$0.00	\$0.00	\$0.00	\$0.00
	<b>Total</b>	<b>\$6,745,142.03</b>	<b>\$272,000.00</b>	<b>\$0.00</b>	<b>\$7,017,142.03</b>
<b>SOLID WASTE - Non-Depreciable Assets</b>	<b>Land</b>	\$364,000.00	\$0.00	\$0.00	\$364,000.00
	<b>Construction in Progress</b>	\$1,308,255.00	\$0.00	\$0.00	\$1,308,255.00
	<b>Other Non-Depreciable Assets</b>	\$0.00	\$0.00	\$0.00	\$0.00
	<b>Total</b>	<b>\$1,672,255.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,672,255.00</b>
<b>SOLID WASTE - Depreciable Assets</b>	<b>Infrastructure</b>	\$0.00	\$0.00	\$0.00	\$0.00
	<b>Buildings</b>	\$0.00	\$0.00	\$0.00	\$0.00
	<b>Improvements Other Than Buildings</b>	\$0.00	\$0.00	\$0.00	\$0.00
	<b>Machinery, Equipment, and Vehicles</b>	\$7,917,446.50	\$0.00	\$0.00	\$7,917,446.50
	<b>Books and Other</b>	\$0.00	\$0.00	\$0.00	\$0.00
	<b>Total</b>	<b>\$7,917,446.50</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$7,917,446.50</b>
<b>SOLID WASTE - Accumulated Depreciation Assets</b>	<b>Infrastructure</b>	\$0.00	\$0.00	\$0.00	\$0.00
	<b>Buildings</b>	\$0.00	\$0.00	\$0.00	\$0.00
	<b>Improvements Other Than Buildings</b>	\$0.00	\$0.00	\$0.00	\$0.00
	<b>Machinery, Equipment, and Vehicles</b>	\$5,338,747.99	\$0.00	\$0.00	\$5,338,747.99
	<b>Books and Other</b>	\$0.00	\$0.00	\$0.00	\$0.00
	<b>Total</b>	<b>\$5,338,747.99</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$5,338,747.99</b>
<b>WASTEWATER - Non-Depreciable Assets</b>	<b>Land</b>	\$364,207.60	\$0.00	\$0.00	\$364,207.60
	<b>Construction in Progress</b>	\$12,909,625.52	\$0.00	\$0.00	\$12,909,625.52
	<b>Other Non-Depreciable Assets</b>	\$0.00	\$0.00	\$0.00	\$0.00

<b>WASTEWATER - Non-Depreciable Assets</b>	<b>Total</b>	<b>\$13,273,833.12</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$13,273,833.12</b>
<b>WASTEWATER - Depreciable Assets</b>	<b>Infrastructure</b>	\$189,287,557.78	\$0.00	\$0.00	\$189,287,557.78
	<b>Buildings</b>	\$31,186,620.00	\$0.00	\$0.00	\$31,186,620.00
	<b>Improvements Other Than Buildings</b>	\$24,741,580.26	\$0.00	\$0.00	\$24,741,580.26
	<b>Machinery, Equipment, and Vehicles</b>	\$23,933,193.20	\$0.00	\$0.00	\$23,933,193.20
	<b>Books and Other</b>	\$0.00	\$0.00	\$0.00	\$0.00
	<b>Total</b>	<b>\$269,148,951.24</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$269,148,951.24</b>
<b>WASTEWATER - Accumulated Depreciation Assets</b>	<b>Infrastructure</b>	\$86,674,763.94	\$0.00	\$0.00	\$86,674,763.94
	<b>Buildings</b>	\$9,833,484.94	\$0.00	\$0.00	\$9,833,484.94
	<b>Improvements Other Than Buildings</b>	\$13,498,737.30	\$0.00	\$0.00	\$13,498,737.30
	<b>Machinery, Equipment, and Vehicles</b>	\$19,093,277.74	\$0.00	\$0.00	\$19,093,277.74
	<b>Books and Other</b>	\$0.00	\$0.00	\$0.00	\$0.00
	<b>Total</b>	<b>\$129,100,263.92</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$129,100,263.92</b>
<b>WATER - Non-Depreciable Assets</b>	<b>Land</b>	\$376,951.46	\$0.00	\$0.00	\$376,951.46
	<b>Construction in Progress</b>	\$1,418,794.69	\$0.00	\$0.00	\$1,418,794.69
	<b>Other Non-Depreciable Assets</b>	\$0.00	\$0.00	\$0.00	\$0.00
	<b>Total</b>	<b>\$1,795,746.15</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,795,746.15</b>
<b>WATER - Depreciable Assets</b>	<b>Infrastructure</b>	\$51,279,681.83	\$0.00	\$0.00	\$51,279,681.83
	<b>Buildings</b>	\$31,186,528.06	\$0.00	\$0.00	\$31,186,528.06
	<b>Improvements Other Than Buildings</b>	\$0.00	\$0.00	\$0.00	\$0.00
	<b>Machinery, Equipment, and Vehicles</b>	\$6,962,274.46	\$0.00	\$0.00	\$6,962,274.46
	<b>Books and Other</b>	\$0.00	\$0.00	\$0.00	\$0.00
	<b>Total</b>	<b>\$89,428,484.35</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$89,428,484.35</b>
<b>WATER - Accumulated Depreciation Assets</b>	<b>Infrastructure</b>	\$18,652,890.77	\$301,381.00	\$0.00	\$18,954,271.77
	<b>Buildings</b>	\$17,033,538.71	\$538,000.00	\$0.00	\$17,571,538.71
	<b>Improvements Other Than Buildings</b>	\$0.00	\$0.00	\$0.00	\$0.00
	<b>Machinery, Equipment, and Vehicles</b>	\$5,214,357.88	\$0.00	\$0.00	\$5,214,357.88

<b>WATER - Accumulated Depreciation Assets</b>	<b>Books and Other</b>	\$0.00	\$0.00	\$0.00	\$0.00
	<b>Total</b>	<b>\$40,900,787.36</b>	<b>\$839,381.00</b>	<b>\$0.00</b>	<b>\$41,740,168.36</b>
<b>CENTURY CENTER - Non-Depreciable Assets</b>	<b>Land</b>	\$713,433.66	\$0.00	\$0.00	\$713,433.66
	<b>Construction in Progress</b>	\$109,971.00	\$23,970.00	\$0.00	\$133,941.00
	<b>Other Non-Depreciable Assets</b>	\$0.00	\$0.00	\$0.00	\$0.00
	<b>Total</b>	<b>\$823,404.66</b>	<b>\$23,970.00</b>	<b>\$0.00</b>	<b>\$847,374.66</b>
<b>CENTURY CENTER - Depreciable Assets</b>	<b>Infrastructure</b>	\$0.00	\$0.00	\$0.00	\$0.00
	<b>Buildings</b>	\$24,828,805.69	\$0.00	\$0.00	\$24,828,805.69
	<b>Improvements Other Than Buildings</b>	\$2,419,721.00	\$0.00	\$0.00	\$2,419,721.00
	<b>Machinery, Equipment, and Vehicles</b>	\$4,029,663.27	\$0.00	\$0.00	\$4,029,663.27
	<b>Books and Other</b>	\$0.00	\$0.00	\$0.00	\$0.00
	<b>Total</b>	<b>\$31,278,189.96</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$31,278,189.96</b>
<b>CENTURY CENTER - Accumulated Depreciation Assets</b>	<b>Infrastructure</b>	\$0.00	\$0.00	\$0.00	\$0.00
	<b>Buildings</b>	\$14,110,038.15	\$538,000.00	\$0.00	\$14,648,038.15
	<b>Improvements Other Than Buildings</b>	\$1,381,788.00	\$94,960.00	\$0.00	\$1,476,748.00
	<b>Machinery, Equipment, and Vehicles</b>	\$3,967,000.00	\$15,900.00	\$0.00	\$3,982,900.00
	<b>Books and Other</b>	\$0.00	\$0.00	\$0.00	\$0.00
	<b>Total</b>	<b>\$19,458,826.15</b>	<b>\$648,860.00</b>	<b>\$0.00</b>	<b>\$20,107,686.15</b>
<b>CONSOLIDATED BUILDING DEPARTMENT - Non-Depreciable Assets</b>	<b>Land</b>	\$0.00	\$0.00	\$0.00	\$0.00
	<b>Construction in Progress</b>	\$0.00	\$0.00	\$0.00	\$0.00
	<b>Other Non-Depreciable Assets</b>	\$0.00	\$0.00	\$0.00	\$0.00
	<b>Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>CONSOLIDATED BUILDING DEPARTMENT - Depreciable Assets</b>	<b>Infrastructure</b>	\$0.00	\$0.00	\$0.00	\$0.00
	<b>Buildings</b>	\$0.00	\$0.00	\$0.00	\$0.00
	<b>Improvements Other Than Buildings</b>	\$0.00	\$0.00	\$0.00	\$0.00
	<b>Machinery, Equipment, and Vehicles</b>	\$240,034.00	\$0.00	\$7,000.00	\$233,034.00
	<b>Books and Other</b>	\$0.00	\$0.00	\$0.00	\$0.00

<b>CONSOLIDATED BUILDING DEPARTMENT - Depreciable Assets</b>	<b>Total</b>	<b>\$240,034.00</b>	<b>\$0.00</b>	<b>\$7,000.00</b>	<b>\$233,034.00</b>
<b>CONSOLIDATED BUILDING DEPARTMENT - Accumulated Depreciation Assets</b>	<b>Infrastructure</b>	\$0.00	\$0.00	\$0.00	\$0.00
	<b>Buildings</b>	\$0.00	\$0.00	\$0.00	\$0.00
	<b>Improvements Other Than Buildings</b>	\$0.00	\$0.00	\$0.00	\$0.00
	<b>Machinery, Equipment, and Vehicles</b>	\$281,550.26	\$0.00	\$0.00	\$281,550.26
	<b>Books and Other</b>	\$0.00	\$0.00	\$0.00	\$0.00
	<b>Total</b>	<b>\$281,550.26</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$281,550.26</b>
<b>MORRIS PERFORMING ARTS CENTER - Non-Depreciable Assets</b>	<b>Land</b>	\$792.00	\$0.00	\$0.00	\$792.00
	<b>Construction in Progress</b>	\$1,802,758.00	\$12,260,000.00	\$0.00	\$14,062,758.00
	<b>Other Non-Depreciable Assets</b>	\$0.00	\$0.00	\$0.00	\$0.00
	<b>Total</b>	<b>\$1,803,550.00</b>	<b>\$12,260,000.00</b>	<b>\$0.00</b>	<b>\$14,063,550.00</b>
<b>MORRIS PERFORMING ARTS CENTER - Depreciable Assets</b>	<b>Infrastructure</b>	\$0.00	\$0.00	\$0.00	\$0.00
	<b>Buildings</b>	\$6,600,117.00	\$0.00	\$0.00	\$6,600,117.00
	<b>Improvements Other Than Buildings</b>	\$0.00	\$0.00	\$0.00	\$0.00
	<b>Machinery, Equipment, and Vehicles</b>	\$282,977.00	\$0.00	\$0.00	\$282,977.00
	<b>Books and Other</b>	\$0.00	\$0.00	\$0.00	\$0.00
	<b>Total</b>	<b>\$6,883,094.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$6,883,094.00</b>
<b>MORRIS PERFORMING ARTS CENTER - Accumulated Depreciation Assets</b>	<b>Infrastructure</b>	\$0.00	\$0.00	\$0.00	\$0.00
	<b>Buildings</b>	\$11,215,350.06	\$706,396.70	\$0.00	\$11,921,746.76
	<b>Improvements Other Than Buildings</b>	\$0.00	\$0.00	\$0.00	\$0.00
	<b>Machinery, Equipment, and Vehicles</b>	\$255,097.00	\$0.00	\$0.00	\$255,097.00
	<b>Books and Other</b>	\$0.00	\$0.00	\$0.00	\$0.00
	<b>Total</b>	<b>\$11,470,447.06</b>	<b>\$706,396.70</b>	<b>\$0.00</b>	<b>\$12,176,843.76</b>

**South Bend Civil City, St. Joseph County, Indiana  
Accounts Payable/Receivable Statement - 2025**

<b>Government or Enterprise</b>	<b>Accounts Payable</b>	<b>Accounts Receivable</b>
Governmental Activities	\$1,099,482.71	\$1,001,706.49
PARKING GARAGES	\$14,453.32	\$13,614.47
SOLID WASTE	\$579.00	\$1,079,189.91
WASTEWATER	\$494,602.70	\$3,818,084.15
WATER	\$174,949.00	\$1,797,009.35
CENTURY CENTER	\$14,210.77	\$245,254.96
CONSOLIDATED BUILDING DEPARTMENT	\$7,854.74	\$1,720.27
MORRIS PERFORMING ARTS CENTER	\$15,254.48	\$73,034.98

**South Bend Civil City, St. Joseph County, Indiana  
Financial Assistance to Non Governmental Entities - 2025**

<b>Name</b>	<b>Federal Tax ID</b>	<b>Street Address</b>	<b>City/State</b>	<b>County</b>	<b>Operating Officer Name</b>	<b>Phone</b>	<b>Description</b>	<b>Amount</b>	<b>Type</b>
466 Works Community Development Cor	46-5523814	PO Box 206	South Bend IN	St. Joseph	Eugene Hall	574-247-7840	Federal Pass Thru	\$396,171.55	OTHER NOT-FOR-PROFIT
Aids Ministries Aids Assist	35-1902136	201 S.William St.	South Bend IN	St. Joseph	Leeah Hopper	574-234-2870	Federal Pass Thru	\$42,667.94	HEALTH SERVICE ORG
Center For The Homeless	35-1768544	813 S. Michigan	South Bend IN	St. Joseph	Stephen Camilleri	574-282-8700	Federal Pass Thru	\$178,139.38	OTHER NOT-FOR-PROFIT
Center For The Homeless	35-1768544	813 S MICHIGAN ST	South Bend IN	St. Joseph	Stephen Camilleri	574-282-8700	State or Local Grant	\$635,079.13	OTHER NOT-FOR-PROFIT
Community Homebuyers Corp	35-1868796	215 S. Dr MLK Jr Blvd	South Bend IN	St. Joseph	Elizabeth Maradik	574-235-5821	Federal Pass Thru	\$98,126.00	OTHER NOT-FOR-PROFIT
Food Bank of Northern Indiana Inc	35-1898055	702 Chapin St	South Bend IN	St. Joseph	Theresa Thompson	574-232-9986	State or Local Grant	\$55,000.00	OTHER NOT-FOR-PROFIT
Habitat for Humanity	31-1196894	524 E. McKinley Ave	Mishawaka IN	St. Joseph	Terri Burks	574-289-1954	State or Local Grant	\$246,031.00	ECONOMIC DEVELOPMENT CORP.
La Casa De Amistad	35-1350013	3423 S Michigan St	South Bend IN	St. Joseph	Juan Constantino	574-233-2120	State or Local Grant	\$267,000.00	OTHER NOT-FOR-PROFIT
Life Treatment Centers Inc	23-7122199	1402 S MICHIGAN ST	South Bend IN	St. Joseph	Amy Grill Kalka	574-233-5433	Federal Pass Thru	\$67,241.50	HEALTH SERVICE ORG
Near Northwest Neighborhood	23-7414729	P.O. Box 1132	South Bend IN	St. Joseph	Kathy Schuth	574-232-9182	Federal Pass Thru	\$813,052.31	OTHER NOT-FOR-PROFIT
Near Northwest Neighborhood	23-7414729	P.O. Box 1132	South Bend IN	St. Joseph	\tKathy Schuth	574-232-9182	State or Local Grant	\$65,000.00	OTHER NOT-FOR-PROFIT
New Day Intake Center	88-3153314	PO Box 11162	South Bend IN	St. Joseph	Margaret Pfeil	574-235-0623	State or Local Grant	\$300,000.00	OTHER NOT-FOR-PROFIT
Oaklawn Psychiatric Center Inc	35-1070041	PO Box 809	Goshen IN	Elkhart	Laurie Nafziger	574-533-1234	Federal Pass Thru	\$38,868.53	MENTAL HEALTH ORG
Our Lady of the Road Inc	26-1184631	PO Box 4375	South Bend IN	St. Joseph	Margaret Pfeil	574-235-0623	State or Local Grant	\$200,000.00	OTHER NOT-FOR-PROFIT
Rebuilding Together	35-1939069	803 Lincoln Way West	South Bend IN	St. Joseph	Marco Mariani	574-289-1066	Federal Pass Thru	\$235,549.59	OTHER NOT-FOR-PROFIT
South Bend Heritage Foundation	23-7394320	803 Lincolnway West	South Bend IN	St. Joseph	Marco Mariani	574-289-1066	Federal Pass Thru	\$268,282.45	OTHER NOT-FOR-PROFIT
South Bend Mutual Homes Cooperative	47-4212109	312 Niles Ave	Mishawaka IN	St. Joseph	Willie Dearing	574-334-3948	Federal Pass Thru	\$167,967.33	ECONOMIC DEVELOPMENT CORP.
YMCA of Greater Michiana	38-1358236	905 N Front St	Niles MI		Mark Weber	269-683-1552	State or Local Grant	\$600,000.00	YMCA/YWCA
Youth Service Bureau	31-1174910	411 Caterina St	South Bend IN	St. Joseph	Frank Perri	574-235-9231	State or Local Grant	\$15,000.00	YOUTH SERVICE BUREAU
YWCA/YMCA	35-0868226	1102 S. Fellows	South Bend IN	St. Joseph	Linda Baechle	574-233-9491	Federal Pass Thru	\$52,905.17	YMCA/YWCA

**South Bend Civil City, St. Joseph County, Indiana  
Pensions - 2025**

<b>1. Please indicate if your unit offers any of these pension plans to your Employees. Check all that apply.</b>	<b>YES</b>	<b>NO</b>
Public Employees Retirement Fund	X	
Teachers Retirement Fund		X
1925 Police Pension Fund	X	
1937 Firefighter's Pension Fund	X	
1977 Police and Firefighter's Pension Fund	X	
<b>2. Does your unit have any other pension plans where the employer makes contributions to the plan or funds any part of the benefits?</b>		X