

SEP 30 2025

Bianca Tirado  
City Clerk, South Bend, IN**2026 Budget Questions for City Controller**

1. How much did the City pay on Principle and Interest in 2024, 2025 and projected for 2026?

2024: Principal: \$19,783,007

Interest: \$6,790,530

2025 (Budgeted): Principal: \$26,403,873

Interest: \$9,991,297

2026 (Budgeted): Principal: \$26,060,002

Interest: \$11,325,428

2. How much did the City give away in Tax Abatements in 2024, 2025 and projected for 2026?

(Already voted on)

Even though the Common-Council approves the tax abatements, this information should be requested from the County. See the attached file for the requested tax abatement information for 2024. The County has not updated their file to reflect the 2025 tax abatements.

3. How much was spent in TIF dollars in 2024, 2025 and Available for spending in 2026? Please provide a list of the projects and what was spent on each one.

**2024 Actual**   **Current YTD**

**Redevelopment Commission Controlled Funds****Tax Increment Financing Funds**

|                                                 |                   |                   |
|-------------------------------------------------|-------------------|-------------------|
| 324 TIF - River West Development Area (Airport) | 39,245,605        | 16,411,230        |
| 422 TIF - West Washington                       | 1,208,357         | 101,925           |
| 429 TIF - River East Development Area (NE Dev)  | 5,176,736         | 4,191,523         |
| 430 TIF - Southside Development Area # 1        | 8,034,036         | 2,313,400         |
| 435 TIF - Douglas Road                          | -                 | 348,434           |
| 436 TIF - River East Residential Area (NE Res)  | 6,992,824         | 4,811,762         |
| <b>Total Tax Increment Financing Funds</b>      | <b>60,657,558</b> | <b>28,178,274</b> |

**Redevelopment Funds**

|                                  |                  |                  |
|----------------------------------|------------------|------------------|
| 433 Redevelopment General        | 2,312,002        | 1,554,156        |
| 452 2018 TIF Park Bond Capital   | 2,238,756        | 76,676           |
| <b>Total Redevelopment Funds</b> | <b>4,550,758</b> | <b>1,630,832</b> |

|                    |                   |                   |
|--------------------|-------------------|-------------------|
| <b>Grand Total</b> | <b>65,208,316</b> | <b>29,809,106</b> |
|--------------------|-------------------|-------------------|

For appropriations made by the RDC for the various projects, you can find them on the City's Public Document Archive by using this link <https://data-southbend.opendata.arcgis.com/>. Click on the Additional Services drop down menu at the top of the screen, then click on "Public Records Repository". From there, click on the Redevelopment Commission link to search the minutes & resolutions for the amounts appropriated for various projects funded with TIF dollars.

4. How much was reallocated in different accounts in 2024, 2025? (Voted on by Council to move between funds? This shows both the inaccuracy of budgeting and where there were overruns.)

See the attached files for budget transfers for 2024 & 2025.

5. How many people were hired in the Finance Department in 2024 and how many left / were fired in 2024?

1 person lost, 1 person hired.

6. How is it the past City Controllers were on time with their filings and reports and accurate with their amounts and this Controller does not always seem to file accurate required reports to the State on time? Monthly reports have not come out 30 days later, but months later ACFR (Annual Comprehensive Financial Reports) required by the State by March 1st each year are not publicly published the first week of March to the public drive.

The ACFR (Annual Comprehensive Financial Reports) is not due by March 1st. The City's deadline for the ACFR is June 30th of each year per the City's Continuing Disclosure agreements. The AFR, Annual Financial Report is due by March 1<sup>st</sup> of each year (unaudited financials). This is required by the SBOA, State Board of Accounts. It is not the same report as the ACFR. This filing has been met each year, and reports are posted on the City's Public Records Repository. All ACFRs dating back to 2001 are on the City's Public Records Repository in the "Annual Reports Folder" and the AFR reports dating back to 2009 are on the City's Public Records Repository as well. The AFR report can also be found on the Indiana Gateway site, not just the City's Public Records Repository.

7. Please publish the Indiana State Audit Reports for the City on the Public Drive.

The State does not audit the City's financials anymore. The City's financials have been audited by FORVIS (formerly BKD) each year since the City opted out of the State Audit in 2020. That decision was made by former City Controller, Dan Parker. Use the following link to find the audit reports of the City. <https://data-southbend.opendata.arcgis.com/> Click on the Additional Services drop down menu at the top of the screen, then click on the "Public Records Repository". From there, click on the Finance link to find the City's Audit Reports. They can be found in the "Annual Reports" folder.

8. Why were hundreds of past financial reports deleted from the public drive? Those are public records of the City for legally binding financial obligations and a history of them.

That's a false statement. No reports have been deleted from the City's Public Document Archive. Use the following link to find the financial reports of the City. <https://data-southbend.opendata.arcgis.com/> Click on the Additional Services drop down menu at the top of the screen, then click on the "Public Records Repository". From there, click on the Finance link to find the City's Financial Reports that you haven't been able to find.

9. Please make Cash Reports separate again. Please list the fund cash balances for 2024 and 2025 by month and the legally required Cash Reserve Amounts next to each of those.

"Cash Reports" were combined into the Monthly Financial Report back in 2018. Cash Balances for each fund can be found in the Monthly Reports. They have ALWAYS been included in the Monthly Reports. You can find those amounts in the "Report of Changes in Cash Balance" report, which is the first report in the Monthly Financial Report package. The Cash Reserves Summary follows the Report of Changes in Cash Balance in the Monthly Finance Report, which is where you can find the Cash Reserve Amounts and explanations as well.

10. Please list the total amount the City received in Indiana State Funds in 2024 and Federal Funds in 2024 so we can know the extent to which the City has been reliant on other tax dollars.

For Federal Funds, this information can be found in the ACFR in a report called "Schedule of Expenditures of Federal Awards" and the AFR in the "Grants" section of the report. State grant expenditures can also be found in the AFR "Grants" section as well.



| City of South Bend, Indiana                                                                                                                                    |                                                                                              |                          |                               |                                                            |                   |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|--------------------------|-------------------------------|------------------------------------------------------------|-------------------|
| Q2 2024 Budget Adjustments - Budget Transfers                                                                                                                  |                                                                                              |                          |                               |                                                            |                   |
| (budget transfers between different cost categories (i.e. personnel, supplies, services, capital) and/or different departments/divisions within the same fund) |                                                                                              |                          |                               |                                                            |                   |
| Account #                                                                                                                                                      | Fund                                                                                         | Department               | Division                      | Account                                                    | Budget Adjustment |
| 101-03-030-030-431000--                                                                                                                                        | General Fund                                                                                 | Common Council           | Common Council                | Services & Charges-Professional-Other Professional Svcs    | 2,500             |
| 101-03-030-030-421000--                                                                                                                                        | General Fund                                                                                 | Common Council           | Common Council                | Supplies-Office-Other Office Supplies                      | (2,500)           |
| Rationale:                                                                                                                                                     | Transfer funds to cover supplies account.                                                    |                          |                               |                                                            |                   |
| 101-04-401-043-421000--                                                                                                                                        | General Fund                                                                                 | Administration & Finance | Diversity and Inclusion       | Supplies-Office-Other Office Supplies                      | 2,000             |
| 101-04-401-043-433001--                                                                                                                                        | General Fund                                                                                 | Administration & Finance | Diversity and Inclusion       | Services & Charges-Printing & Ad-Outside Printing Services | (2,000)           |
| Rationale:                                                                                                                                                     | Transfer funds to cover supplies account                                                     |                          |                               |                                                            |                   |
| 201-11-202-220-438100-D50236-                                                                                                                                  | Parks & Recreation                                                                           | Venues Parks & Arts      | Golf Courses                  | Services & Charges-Debt Service-Principal                  | 85,008            |
| 201-11-202-220-445108--                                                                                                                                        | Parks & Recreation                                                                           | Venues Parks & Arts      | Golf Courses                  | Lease Purchase                                             | (115,208)         |
| 201-11-202-222-423006--                                                                                                                                        | Parks & Recreation                                                                           | Venues Parks & Arts      | Golf Courses                  | Supplies-Repair & Maint-Small Tools & Equipment            | 30,200            |
| Rationale:                                                                                                                                                     | Transfer capital funds to lease payments                                                     |                          |                               |                                                            |                   |
| 201-11-203-232-439100--                                                                                                                                        | Parks & Recreation                                                                           | Venues Parks & Arts      | Recreational Experiences      | Services & Charges-Other-Refunds/Awards/Indemnities        | (160)             |
| 201-11-203-232-490000--                                                                                                                                        | Parks & Recreation                                                                           | Venues Parks & Arts      | Recreational Experiences      | Bad Debt                                                   | 160               |
| 602-11-220-292-422000--                                                                                                                                        | Morris Performing Arts Center Operations                                                     | Venues Parks & Arts      | Morris Performing Arts Center | Supplies-Operating-Other Operating Supplies                | 2,000             |
| 602-11-220-292-423000--                                                                                                                                        | Morris Performing Arts Center Operations                                                     | Venues Parks & Arts      | Morris Performing Arts Center | Supplies-Repair & Maint-Other R&M Supplies                 | 4,000             |
| 602-11-220-292-423006--                                                                                                                                        | Morris Performing Arts Center Operations                                                     | Venues Parks & Arts      | Morris Performing Arts Center | Supplies-Repair & Maint-Small Tools & Equipment            | 2,000             |
| 602-11-220-292-436001--                                                                                                                                        | Morris Performing Arts Center Operations                                                     | Venues Parks & Arts      | Morris Performing Arts Center | Services & Charges-Repairs & Maint-Building R&M            | (8,000)           |
| Rationale:                                                                                                                                                     | Transfer funds to cover Bad Debtxpense , and transfer funds to cover MPAC operation accounts |                          |                               |                                                            |                   |
| 201-11-011-011-431000--                                                                                                                                        | Parks & Recreation                                                                           | Venues Parks & Arts      | Community Initiatives         | Services & Charges-Professional-Other Professional Svcs    | (8,000)           |
| 201-11-011-011-421000--                                                                                                                                        | Parks & Recreation                                                                           | Venues Parks & Arts      | Community Initiatives         | Supplies-Office-Other Office Supplies                      | 8,000             |
| Rationale:                                                                                                                                                     | Transfer to supplies account to cover radios for POETS                                       |                          |                               |                                                            |                   |
|                                                                                                                                                                |                                                                                              |                          |                               |                                                            |                   |
|                                                                                                                                                                |                                                                                              |                          |                               | Grand Total                                                | =                 |

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Bianca Tirado  
City Clerk, South Bend, IN

| City of South Bend, Indiana                                                                                                                                    |                                                                                    |                          |                               |                                                         |                   |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------|--------------------------|-------------------------------|---------------------------------------------------------|-------------------|
| Q3 2024 Budget Adjustments - Budget Transfers                                                                                                                  |                                                                                    |                          |                               |                                                         |                   |
| (budget transfers between different cost categories (i.e. personnel, supplies, services, capital) and/or different departments/divisions within the same fund) |                                                                                    |                          |                               |                                                         |                   |
| Account #                                                                                                                                                      | Fund                                                                               | Department               | Division                      | Account                                                 | Budget Adjustment |
| 101-04-402-044-410003--                                                                                                                                        | General Fund                                                                       | Administration & Finance | Human Rights                  | Personnel-Salaries & Wages-Permanent Part Time          | (15,454)          |
| 101-04-402-044-432003--                                                                                                                                        | General Fund                                                                       | Administration & Finance | Human Rights                  | Services & Charges-Communication & Transp-Travel        | 4,000             |
| 101-04-402-044-433003--                                                                                                                                        | General Fund                                                                       | Administration & Finance | Human Rights                  | Services & Charges-Printing & Ad-Promotional            | 7,389             |
| 101-04-402-044-439002--                                                                                                                                        | General Fund                                                                       | Administration & Finance | Human Rights                  | Services & Charges-Other-Licenses & Permits             | 365               |
| 101-04-402-044-439003--                                                                                                                                        | General Fund                                                                       | Administration & Finance | Human Rights                  | Services & Charges-Other-Subscriptions                  | 700               |
| 101-04-402-044-439006--                                                                                                                                        | General Fund                                                                       | Administration & Finance | Human Rights                  | Services & Charges-Other-Education & Training           | 3,000             |
| Rationale:                                                                                                                                                     | Transfer funds to cover operating accounts                                         |                          |                               |                                                         |                   |
| 101-05-050-050-410001--                                                                                                                                        | General Fund                                                                       | Legal Department         | Diversity and Inclusion       | Personnel-Salaries & Wages-Salaried Wages               | (12,450)          |
| 101-05-050-050-431000--                                                                                                                                        | General Fund                                                                       | Legal Department         | Diversity and Inclusion       | Services & Charges-Professional-Other Professional Svcs | 12,450            |
| Rationale:                                                                                                                                                     | Transfer funds to cover attorneys fees                                             |                          |                               |                                                         |                   |
| 101-09-090-090-410001--                                                                                                                                        | General Fund                                                                       | Fire Department          | Fire Department               | Personnel-Salaries & Wages-Salaried Wages               | (400,000)         |
| 101-09-090-090-422000--                                                                                                                                        | General Fund                                                                       | Fire Department          | Fire Department               | Lease Purchase                                          | 150,000           |
| 101-09-092-092-422008--                                                                                                                                        | General Fund                                                                       | Fire Department          | EMS                           | Supplies-Operating-Medical/Safety Supplies              | 250,000           |
| Rationale:                                                                                                                                                     | Transfer funds to cover FD lease payment and medical supplies                      |                          |                               |                                                         |                   |
| 101-09-090-090-410001--                                                                                                                                        | General Fund                                                                       | Fire Department          | Fire Department               | Personnel-Salaries & Wages-Salaried Wages               | (700,000)         |
| 101-09-090-090-431000--                                                                                                                                        | General Fund                                                                       | Fire Department          | Fire Department               | Bad Debt                                                | 175,000           |
| 101-09-090-090-436003--                                                                                                                                        | General Fund                                                                       | Fire Department          | Fire Department               | Services & Charges-Repairs & Maint-Auto Equip R&M       | 425,000           |
| 101-09-090-090-439006--                                                                                                                                        | General Fund                                                                       | Fire Department          | Fire Department               | Services & Charges-Other-Education & Training           | 100,000           |
| Rationale:                                                                                                                                                     | Transfer funds to cover bad debt, repair and maintenance, and training costs.      |                          |                               |                                                         |                   |
| 601-11-240-460-490000--                                                                                                                                        | Parking Garages                                                                    | Venues Parks & Arts      | Parking Garages               | Bad Debt Expense                                        | 100               |
| 601-11-240-461-431000--                                                                                                                                        | Parking Garages                                                                    | Venues Parks & Arts      | Parking Garages               | Services & Charges-Professional-Other Professional Svcs | 10,000            |
| 601-11-240-462-436001--                                                                                                                                        | Parking Garages                                                                    | Venues Parks & Arts      | Parking Garages               | Services & Charges-Repairs & Maint-Building R&M         | 1,000             |
| 601-11-240-462-490000--                                                                                                                                        | Parking Garages                                                                    | Venues Parks & Arts      | Parking Garages               | Bad Debt Expense                                        | 100               |
| 601-11-240-463-435001--                                                                                                                                        | Parking Garages                                                                    | Venues Parks & Arts      | Parking Garages               | Services & Charges-Utility Services-Electric            | (12,200)          |
| 601-11-240-463-436001--                                                                                                                                        | Parking Garages                                                                    | Venues Parks & Arts      | Parking Garages               | Services & Charges-Repairs & Maint-Building R&M         | 1,000             |
| 602-11-220-292-423000--                                                                                                                                        | Morris Performing Arts Center Operations                                           | Venues Parks & Arts      | Morris Performing Arts Center | Supplies-Repair & Maint-Other R&M Supplies              | 40,000            |
| 602-11-220-292-433003--                                                                                                                                        | Morris Performing Arts Center Operations                                           | Venues Parks & Arts      | Morris Performing Arts Center | Services & Charges-Printing & Ad-Promotional            | 45,000            |
| 602-11-220-294-433003--                                                                                                                                        | Morris Performing Arts Center Operations                                           | Venues Parks & Arts      | Morris Performing Arts Center | Services & Charges-Printing & Ad-Promotional            | (85,000)          |
| Rationale:                                                                                                                                                     | Transfer funds to cover parking garage expenses and the Morris operating expenses. |                          |                               |                                                         |                   |
| 641-06-602-509-439001--                                                                                                                                        | Sewage Works Operations                                                            | Public Works             | Streets & Sewers              | Services & Charges-Other-Other Contractual Services     | (45,000)          |
| 642-06-602-509-445000--                                                                                                                                        | Sewage Works Capital                                                               | Public Works             | Streets & Sewers              | Capital Outlay-Machinery & Equip-Motor Equipment        | 45,000            |
| Rationale:                                                                                                                                                     | Transfer funds to cover forklift purchase.                                         |                          |                               |                                                         |                   |
|                                                                                                                                                                |                                                                                    |                          |                               | Grand Total                                             | -                 |

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City Clerk, South Bend, IN

| City of South Bend, Indiana                                                                                                                                    |                                                                                          |                     |                          |                                                    |                   |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------|---------------------|--------------------------|----------------------------------------------------|-------------------|
| Q4 2024 Budget Adjustments - Budget Transfers                                                                                                                  |                                                                                          |                     |                          |                                                    |                   |
| (budget transfers between different cost categories (i.e. personnel, supplies, services, capital) and/or different departments/divisions within the same fund) |                                                                                          |                     |                          |                                                    |                   |
| Account #                                                                                                                                                      | Fund                                                                                     | Department          | Division                 | Account                                            | Budget Adjustment |
| 101-08-080-080-422000--                                                                                                                                        | General Fund                                                                             | Police Department   | Police Department        | Supplies-Operating-Other Operating Supplies        | \$ 150,000        |
| 101-08-080-080-410001--                                                                                                                                        | General Fund                                                                             | Police Department   | Police Department        | Personnel-Salaries & Wages-Salaried Wages          | \$ (150,000)      |
| Rationale:                                                                                                                                                     | Reallocate budget to cover supplies expenses.                                            |                     |                          |                                                    |                   |
| 220-08-080-085-445001--                                                                                                                                        | Law Enforcement Continuing Education                                                     | Police Department   | Police Department        | Capital Outlay-Machinery & Equip-Police Equipment  | \$ (120,000)      |
| 220-08-080-088-422000--                                                                                                                                        | Law Enforcement Continuing Education                                                     | Police Department   | Police Department        | Supplies-Operating-Other Operating Supplies        | \$ 100,000        |
| 220-08-080-088-439006--                                                                                                                                        | Law Enforcement Continuing Education                                                     | Police Department   | Police Department        | Services & Charges-Other-Education & Training      | \$ 20,000         |
| Rationale:                                                                                                                                                     | Reallocate budget for supplies and training                                              |                     |                          |                                                    |                   |
| 101-09-090-090-436003--                                                                                                                                        | General Fund                                                                             | Fire Department     | Fire Department          | Services & Charges-Repairs & Maint-Auto Equip R&M  | \$ 150,000        |
| 101-09-090-090-422000--                                                                                                                                        | General Fund                                                                             | Fire Department     | Fire Department          | Lease Purchase                                     | \$ 50,000         |
| 101-09-090-090-410001--                                                                                                                                        | General Fund                                                                             | Fire Department     | Fire Department          | Personnel-Salaries & Wages-Salaried Wages          | \$ (200,000)      |
| Rationale:                                                                                                                                                     | Reallocate budget for Fire lease purchase and repair & maintenance costs.                |                     |                          |                                                    |                   |
| 101-11-201-201-439000--                                                                                                                                        | General Fund                                                                             | Venues Parks & Arts | Park Maintenance         | Services & Charges-Other-Misc Charges & Svcs       | \$ (187,000)      |
| 201-11-205-231-410001--                                                                                                                                        | Parks & Recreation                                                                       | Venues Parks & Arts | Development & Promotion  | Personnel-Salaries & Wages-Salaried Wages          | \$ (200,000)      |
| 201-11-205-243-433003--                                                                                                                                        | Parks & Recreation                                                                       | Venues Parks & Arts | Development & Promotion  | Services & Charges-Printing & Ad-Promotional       | \$ (185,000)      |
| 201-11-208-237-410001--                                                                                                                                        | Parks & Recreation                                                                       | Venues Parks & Arts | Community Programming    | Personnel-Salaries & Wages-Salaried Wages          | \$ (110,000)      |
| 201-11-208-237-411008--                                                                                                                                        | Parks & Recreation                                                                       | Venues Parks & Arts | Community Programming    | Personnel-Employee Benefits-Health Insurance       | \$ (60,000)       |
| 201-11-208-238-422009--                                                                                                                                        | Parks & Recreation                                                                       | Venues Parks & Arts | Community Programming    | Supplies-Operating-Recreation Supplies             | \$ 10,000         |
| 201-11-202-221-423000--                                                                                                                                        | Parks & Recreation                                                                       | Venues Parks & Arts | Golf Courses             | Supplies-Repair & Maint-Other R&M Supplies         | \$ 10,000         |
| 201-11-202-222-423000--                                                                                                                                        | Parks & Recreation                                                                       | Venues Parks & Arts | Golf Courses             | Supplies-Repair & Maint-Other R&M Supplies         | \$ 10,000         |
| 670-11-230-296-434900--                                                                                                                                        | Century Center Operations                                                                | Venues Parks & Arts | Century Center           | Services & Charges-Insurance-SMG Insurance         | \$ 10,000         |
| 670-11-230-296-439900--                                                                                                                                        | Century Center Operations                                                                | Venues Parks & Arts | Century Center           | Services & Charges-Other-SMG General & Admin Costs | \$ 10,000         |
| 201-11-203-230-422009--                                                                                                                                        | Parks & Recreation                                                                       | Venues Parks & Arts | Recreational Experiences | Supplies-Operating-Recreation Supplies             | \$ 10,000         |
| 670-11-230-295-423001--                                                                                                                                        | Century Center Operations                                                                | Venues Parks & Arts | Century Center           | Supplies-Repair & Maint-Building Materials         | \$ 10,000         |
| 201-11-201-201-431019--                                                                                                                                        | Parks & Recreation                                                                       | Venues Parks & Arts | Park Maintenance         | Services & Charges-Professional-Security Services  | \$ 20,000         |
| 201-11-201-201-436000--                                                                                                                                        | Parks & Recreation                                                                       | Venues Parks & Arts | Park Maintenance         | Services & Charges-Repairs & Maint-Other R&M       | \$ 30,000         |
| 670-11-230-296-439901--                                                                                                                                        | Century Center Operations                                                                | Venues Parks & Arts | Century Center           | Services & Charges-Other-SMG Management Fee        | \$ 30,000         |
| 201-11-201-201-423000--                                                                                                                                        | Parks & Recreation                                                                       | Venues Parks & Arts | Park Maintenance         | Supplies-Repair & Maint-Other R&M Supplies         | \$ 35,000         |
| 670-11-230-296-422015--                                                                                                                                        | Century Center Operations                                                                | Venues Parks & Arts | Century Center           | Supplies-Operating-Cost of Goods Sold              | \$ 40,000         |
| 201-11-203-230-410005--                                                                                                                                        | Parks & Recreation                                                                       | Venues Parks & Arts | Recreational Experiences | Personnel-Salaries & Wages-Seasonal & Interns      | \$ 50,000         |
| 670-11-230-296-413900--                                                                                                                                        | Century Center Operations                                                                | Venues Parks & Arts | Century Center           | Personnel-Other Personnel-SMG Wages                | \$ 50,000         |
| 670-11-230-296-439902--                                                                                                                                        | Century Center Operations                                                                | Venues Parks & Arts | Century Center           | Services & Charges-Other-SMG Operations            | \$ 75,000         |
| 201-11-201-201-410003--                                                                                                                                        | Parks & Recreation                                                                       | Venues Parks & Arts | Park Maintenance         | Personnel-Salaries & Wages-Permanent Part Time     | \$ 100,000        |
| 670-11-230-296-413900--                                                                                                                                        | Century Center Operations                                                                | Venues Parks & Arts | Century Center           | Personnel-Other Personnel-SMG Wages                | \$ 110,000        |
| 201-11-201-201-410002--                                                                                                                                        | Parks & Recreation                                                                       | Venues Parks & Arts | Park Maintenance         | Personnel-Salaries & Wages-Teamster Wages          | \$ 132,000        |
| Rationale:                                                                                                                                                     | Reallocate budget for Park Maintenance, Century Center, and Golf operating expenditures. |                     |                          |                                                    |                   |

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Bianca Tirado  
City Clerk, South Bend, IN

## City of South Bend, Indiana

## Q4 2024 Budget Adjustments - Budget Transfers

(budget transfers between different cost categories (i.e. personnel, supplies, services, capital) and/or different departments/divisions within the same fund)

| Account #               | Fund                                                                | Department              | Division               | Account                                                      | Budget Adjustment |
|-------------------------|---------------------------------------------------------------------|-------------------------|------------------------|--------------------------------------------------------------|-------------------|
| 641-06-605-514-452001-- | Sewage Works Operations                                             | Public Works            | Wastewater             | Other Uses-Interfund Transfer Out-PILOT                      | \$ 98,064         |
| 641-06-605-514-431001-- | Sewage Works Operations                                             | Public Works            | Wastewater             | Services & Charges-Professional-Legal Services               | \$ (98,064)       |
| 620-06-604-606-439015-- | Water Works Operations                                              | Public Works            | Water Works            | Services & Charges-Other-Plumbing Contractors                | \$ 190,000        |
| 620-06-604-604-423009-- | Water Works Operations                                              | Public Works            | Water Works            | Supplies-Repair & Maint-Repair Parts                         | \$ (10,000)       |
| 620-06-604-603-422012-- | Water Works Operations                                              | Public Works            | Water Works            | Supplies-Operating-Water Treatment Chemicals                 | \$ (180,000)      |
| 610-06-603-512-436003-- | Solid Waste Operations                                              | Public Works            | Solid Waste            | Services & Charges-Repairs & Maint-Auto Equip R&M            | \$ 215,000        |
| 610-06-603-512-422002-- | Solid Waste Operations                                              | Public Works            | Solid Waste            | Supplies-Operating-Diesel/CNG                                | \$ (105,000)      |
| 610-06-603-512-422000-- | Solid Waste Operations                                              | Public Works            | Solid Waste            | Supplies-Operating-Other Operating Supplies                  | \$ (110,000)      |
| 101-06-600-500-411008-- | General Fund                                                        | Public Works            | Engineering            | Personnel-Employee Benefits-Health Insurance                 | \$ (100,000)      |
| 101-06-600-500-410001-- | General Fund                                                        | Public Works            | Engineering            | Personnel-Salaries & Wages-Salaried Wages                    | \$ (200,000)      |
| 101-06-600-500-452000-- | General Fund                                                        | Public Works            | Engineering            | Other Uses-Interfund Transfer Out-Transfers Out              | \$ 300,000        |
| Rationale:              | Reallocate budget for Public Works expenditures.                    |                         |                        |                                                              |                   |
| 101-03-031-031-433003-- | General Fund                                                        | Common Council          | Youth Council          | Services & Charges-Printing & Ad-Promotional                 | \$ 960            |
| 101-03-031-031-421000-- | General Fund                                                        | Common Council          | Youth Council          | Supplies-Office-Other Office Supplies                        | \$ (960)          |
| Rationale:              | Reallocate budget                                                   |                         |                        |                                                              |                   |
| 101-02-020-020-433002-- | General Fund                                                        | City Clerk's Office     | City Clerk's Office    | Services & Charges-Printing & Ad-Publication of Legal Notice | \$ 10,000         |
| 101-02-020-020-411008-- | General Fund                                                        | City Clerk's Office     | City Clerk's Office    | Personnel-Employee Benefits-Health Insurance                 | \$ (10,000)       |
| Rationale:              | Transfer funds to cover budget                                      |                         |                        |                                                              |                   |
| 101-03-030-030-431001-- | General Fund                                                        | Common Council          | Common Council         | Services & Charges-Professional-Legal Services               | \$ 21,400         |
| 101-03-030-030-410005-- | General Fund                                                        | Common Council          | Common Council         | Personnel-Salaries & Wages-Seasonal & Interns                | \$ (21,400)       |
| Rationale:              | Transfer funds to cover budget for Council Attorney                 |                         |                        |                                                              |                   |
| 101-03-030-030-431000-- | General Fund                                                        | Common Council          | Common Council         | Services & Charges-Professional-Other Professional Svcs      | \$ 86,000         |
| 101-03-030-030-411008-- | General Fund                                                        | Common Council          | Common Council         | Personnel-Employee Benefits-Health Insurance                 | \$ (86,000)       |
| Rationale:              | Transfer funds to cover budget for professional services            |                         |                        |                                                              |                   |
| 101-03-030-030-431001-- | General Fund                                                        | Common Council          | Common Council         | Services & Charges-Professional-Legal Services               | \$ 10,000         |
| 101-03-030-030-410005-- | General Fund                                                        | Common Council          | Common Council         | Personnel-Salaries & Wages-Seasonal & Interns                | \$ (10,000)       |
| Rationale:              | Transfer funds to cover budget for legal services                   |                         |                        |                                                              |                   |
| 101-03-030-030-431000-- | General Fund                                                        | Common Council          | Common Council         | Services & Charges-Professional-Other Professional Svcs      | \$ 30,000         |
| 101-03-030-030-411008-- | General Fund                                                        | Common Council          | Common Council         | Personnel-Employee Benefits-Health Insurance                 | \$ (30,000)       |
| Rationale:              | Transfer funds to cover budget for legal services                   |                         |                        |                                                              |                   |
| 101-03-030-030-421000-- | General Fund                                                        | Common Council          | Common Council         | Supplies-Office-Other Office Supplies                        | \$ 2,000          |
| 101-03-030-030-432003-- | General Fund                                                        | Common Council          | Common Council         | Services & Charges-Communication & Transp-Travel             | \$ (2,000)        |
| Rationale:              | Transfer funds to cover budget for office supplies                  |                         |                        |                                                              |                   |
| 279-07-071-071-422006-- | IT / Innovation / 311 Call Center                                   | Innovation & Technology | Information Technology | Supplies-Operating-Computer Supplies & Equipment             | \$ 130,000        |
| 279-07-071-071-431009-- | IT / Innovation / 311 Call Center                                   | Innovation & Technology | Information Technology | Services & Charges-Professional-Computer & Technology        | \$ (130,000)      |
| Rationale:              | Transfer funds to cover budget supplies and equipment expenditures. |                         |                        |                                                              |                   |

## City of South Bend, Indiana

## Q4 2024 Budget Adjustments - Budget Transfers

(budget transfers between different cost categories (i.e. personnel, supplies, services, capital) and/or different departments/divisions within the same fund)

| Account #               | Fund                                                                       | Department               | Division              | Account                                                 | Budget Adjustment |
|-------------------------|----------------------------------------------------------------------------|--------------------------|-----------------------|---------------------------------------------------------|-------------------|
| 211-10-101-120-411008-- | Dept of Community Investment Operating                                     | Community Investment     | Community Investment  | Personnel-Employee Benefits-Health Insurance            | \$ (108,000)      |
| 211-10-101-120-410003-- | Dept of Community Investment Operating                                     | Community Investment     | Community Investment  | Personnel-Salaries & Wages-Permanent Part Time          | \$ (28,000)       |
| 211-10-101-120-421000-- | Dept of Community Investment Operating                                     | Community Investment     | Community Investment  | Supplies-Office-Other Office Supplies                   | \$ (13,000)       |
| 211-10-101-132-422000-- | Dept of Community Investment Operating                                     | Community Investment     | Community Investment  | Supplies-Operating-Other Operating Supplies             | \$ (11,000)       |
| 211-10-101-130-431000-- | Dept of Community Investment Operating                                     | Community Investment     | Community Investment  | Services & Charges-Professional-Other Professional Svcs | \$ 28,000         |
| 211-10-101-120-431000-- | Dept of Community Investment Operating                                     | Community Investment     | Community Investment  | Services & Charges-Professional-Other Professional Svcs | \$ 124,000        |
| Rationale:              | Transfer budget to cover Professional Services expenses thru year end.     |                          |                       |                                                         |                   |
| 222-04-403-450-422005-- | Central Services                                                           | Administration & Finance | Central Services      | Supplies-Operating-Uniforms                             | \$ 1,400          |
| 222-04-403-450-411008-- | Central Services                                                           | Administration & Finance | Central Services      | Personnel-Employee Benefits-Health Insurance            | \$ (1,400)        |
| Rationale:              | Transfer funds to cover budget for uniforms                                |                          |                       |                                                         |                   |
| 222-04-403-450-423000-- | Central Services                                                           | Administration & Finance | Central Services      | Supplies-Repair & Maint-Other R&M Supplies              | \$ 3,000          |
| 222-04-403-450-411008-- | Central Services                                                           | Administration & Finance | Central Services      | Personnel-Employee Benefits-Health Insurance            | \$ (3,000)        |
| Rationale:              | Transfer funds to cover costs for repair & maintenance supplies.           |                          |                       |                                                         |                   |
| 230-10-103-100-436012-- | Code Enforcement                                                           | Community Investment     | Neighborhoods         | Services & Charges-Repairs & Maint-Site Mowing (Parks)  | \$ 225,000        |
| 230-10-103-100-410001-- | Code Enforcement                                                           | Community Investment     | Neighborhoods         | Personnel-Salaries & Wages-Salaried Wages               | \$ (225,000)      |
| Rationale:              | Transfer funds to cover maintenance & mowing costs for City owned property |                          |                       |                                                         |                   |
| 222-04-403-450-423001-- | Central Services                                                           | Administration & Finance | Central Services      | Supplies-Repair & Maint-Building Materials              | \$ 2,000          |
| 222-04-403-450-411008-- | Central Services                                                           | Administration & Finance | Central Services      | Personnel-Employee Benefits-Health Insurance            | \$ (2,000)        |
| Rationale:              | Transfer funds to cover budget                                             |                          |                       |                                                         |                   |
| 101-04-401-043-421000-- | General Fund                                                               | Administration & Finance | Diversity & Inclusion | Supplies-Office-Other Office Supplies                   | \$ 2,000          |
| 101-04-401-043-439004-- | General Fund                                                               | Administration & Finance | Diversity & Inclusion | Services & Charges-Other-Dues & Memberships             | \$ (2,000)        |
| Rationale:              | Transfer funds to cover budget                                             |                          |                       |                                                         |                   |
| 101-04-402-044-410001-- | General Fund                                                               | Administration & Finance | Human Rights          | Personnel-Salaries & Wages-Salaried Wages               | \$ (28,586)       |
| 101-04-402-044-411001-- | General Fund                                                               | Administration & Finance | Human Rights          | Personnel-Employee Benefits-FICA Regular                | \$ (1,000)        |
| 101-04-402-044-411004-- | General Fund                                                               | Administration & Finance | Human Rights          | Personnel-Employee Benefits-PERF Regular                | \$ (8,746)        |
| 101-04-402-044-411008-- | General Fund                                                               | Administration & Finance | Human Rights          | Personnel-Employee Benefits-Health Insurance            | \$ (26,450)       |
| 101-04-402-044-421000-- | General Fund                                                               | Administration & Finance | Human Rights          | Supplies-Office-Other Office Supplies                   | \$ 2,431          |
| 101-04-402-044-431001-- | General Fund                                                               | Administration & Finance | Human Rights          | Services & Charges-Professional-Legal Services          | \$ 10,000         |
| 101-04-402-044-431009-- | General Fund                                                               | Administration & Finance | Human Rights          | Services & Charges-Professional-Computer & Technology   | \$ 27,000         |
| 101-04-402-044-433003-- | General Fund                                                               | Administration & Finance | Human Rights          | Services & Charges-Printing & Ad-Promotional            | \$ 367            |
| 101-04-402-044-436001-- | General Fund                                                               | Administration & Finance | Human Rights          | Services & Charges-Repairs & Maint-Building R&M         | \$ 1,381          |
| 101-04-402-044-439000-- | General Fund                                                               | Administration & Finance | Human Rights          | Services & Charges-Other-Misc Charges & Svcs            | \$ 2,701          |
| 101-04-402-044-437003-- | General Fund                                                               | Administration & Finance | Human Rights          | Services & Charges-Rentals-Office Space                 | \$ 20,902         |
| Rationale:              | Transfer funds to cover moving costs to new location for EEOC/HUD/HRC.     |                          |                       |                                                         |                   |
| 258-04-402-045-410001-- | Human Rights Federal Grants                                                | Administration & Finance | Human Rights          | Personnel-Salaries & Wages-Salaried Wages               | \$ 4,200          |
| 258-04-402-045-411008-- | Human Rights Federal Grants                                                | Administration & Finance | Human Rights          | Personnel-Employee Benefits-Health Insurance            | \$ (1,800)        |
| 258-04-402-045-431001-- | Human Rights Federal Grants                                                | Administration & Finance | Human Rights          | Services & Charges-Professional-Legal Services          | \$ (2,400)        |
| Rationale:              | Transfers to cover additional expense in salaries                          |                          |                       |                                                         |                   |
| 230-10-103-105-411008-- | Code Enforcement                                                           | Community Investment     | Neighborhoods         | Personnel-Employee Benefits-Health Insurance            | \$ (66,000)       |
| 230-10-103-105-439019-- | Code Enforcement                                                           | Community Investment     | Neighborhoods         | Services & Charges-Other-Cremation Services             | \$ 25,000         |
| 230-10-103-100-439000-- | Code Enforcement                                                           | Community Investment     | Neighborhoods         | Services & Charges-Other-Misc Charges & Svcs            | \$ 41,000         |
| Rationale:              | Transfer funds to cover expenses projected thru year end.                  |                          |                       |                                                         |                   |

| City of South Bend, Indiana                                                                                                                                    |                                                                              |                          |                               |                                                         |                   |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------|--------------------------|-------------------------------|---------------------------------------------------------|-------------------|
| Q4 2024 Budget Adjustments - Budget Transfers                                                                                                                  |                                                                              |                          |                               |                                                         |                   |
| (budget transfers between different cost categories (i.e. personnel, supplies, services, capital) and/or different departments/divisions within the same fund) |                                                                              |                          |                               |                                                         |                   |
| Account #                                                                                                                                                      | Fund                                                                         | Department               | Division                      | Account                                                 | Budget Adjustment |
| 711-04-406-405-431000--                                                                                                                                        | Self-Funded Employee Benefits                                                | Administration & Finance | Health Insurance and Benefits | Services & Charges-Professional-Other Professional Svcs | \$ 225,806        |
| 711-04-406-404-413101--                                                                                                                                        | Self-Funded Employee Benefits                                                | Administration & Finance | Health Insurance and Benefits | Personnel-Other Personnel-Claims / Prescription Drug    | \$ (225,806)      |
| Rationale:                                                                                                                                                     | Transfer budget for expenses projected thru year end.                        |                          |                               |                                                         |                   |
| 101-09-092-092-439005--                                                                                                                                        | General Fund                                                                 | Fire Department          | EMS                           | Services & Charges-Other-Bank & Credit Card Fees        | \$ 40,000         |
| 101-09-092-092-422008--                                                                                                                                        | General Fund                                                                 | Fire Department          | EMS                           | Supplies-Operating-Medical/Safety Supplies              | \$ (40,000)       |
| Rationale:                                                                                                                                                     | Transfer funds to cover bank and credit card fees.                           |                          |                               |                                                         |                   |
| 610-06-603-512-436003---                                                                                                                                       | Solid Waste Operations                                                       | Public Works             | Solid Waste                   | Services & Charges-Repairs & Maint-Auto Equip R&M       | \$ 100,000        |
| 610-06-603-512-411008---                                                                                                                                       | Solid Waste Operations                                                       | Public Works             | Solid Waste                   | Personnel-Employee Benefits-Health Insurance            | \$ (100,000)      |
| Rationale:                                                                                                                                                     | Transfer budget to cover auto & equipment maintenance expense thru year end. |                          |                               | Total                                                   | \$ -              |
|                                                                                                                                                                |                                                                              |                          |                               |                                                         |                   |
|                                                                                                                                                                |                                                                              |                          |                               |                                                         |                   |
|                                                                                                                                                                |                                                                              |                          |                               |                                                         |                   |
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## City of South Bend, Indiana

## Q1 2025 Budget Adjustments - Budget Transfers

(budget transfers between different cost categories (i.e. personnel, supplies, services, capital) and/or different departments/divisions within the same fund)

| Account #               | Fund                                                                  | Department               | Division              | Account                                                 | Budget Adjustment |
|-------------------------|-----------------------------------------------------------------------|--------------------------|-----------------------|---------------------------------------------------------|-------------------|
| 258-04-402-046-439100-- | Human Rights Federal Grants                                           | Administration & Finance | Human Rights          | Services & Charges-Other-Refunds/Awards/Indemnities     | \$ (30,000)       |
| 258-04-402-046-445000-- | Human Rights Federal Grants                                           | Administration & Finance | Human Rights          | Capital Outlay-Machinery & Equip-Motor Equipment        | \$ 30,000         |
| Rationale:              | Transfer budget to capital account for vehicle expense for department |                          |                       |                                                         |                   |
| 201-11-208-239-421000-- | Parks & Recreation                                                    | Venues Parks & Arts      | Community Programming | Supplies-Office-Other Office Supplies                   | \$ (2,000)        |
| 201-11-208-239-422005-- | Parks & Recreation                                                    | Venues Parks & Arts      | Community Programming | Supplies-Operating-Uniforms                             | \$ (1,000)        |
| 201-11-208-239-422009-- | Parks & Recreation                                                    | Venues Parks & Arts      | Community Programming | Supplies-Operating-Recreation Supplies                  | \$ (25,000)       |
| 201-11-208-239-422014-- | Parks & Recreation                                                    | Venues Parks & Arts      | Community Programming | Supplies-Operating-Concessions Inventory                | \$ (5,000)        |
| 201-11-208-239-431000-- | Parks & Recreation                                                    | Venues Parks & Arts      | Community Programming | Services & Charges-Professional-Other Professional Svcs | \$ (1,150)        |
| 201-11-208-239-439000-- | Parks & Recreation                                                    | Venues Parks & Arts      | Community Programming | Services & Charges-Other-Misc Charges & Svcs            | \$ (10,000)       |
| 201-11-208-239-439002-- | Parks & Recreation                                                    | Venues Parks & Arts      | Community Programming | Services & Charges-Other-Licenses & Permits             | \$ (1,200)        |
| 201-11-208-239-439006-- | Parks & Recreation                                                    | Venues Parks & Arts      | Community Programming | Services & Charges-Other-Education & Training           | \$ (500)          |
| 201-11-208-239-439009-- | Parks & Recreation                                                    | Venues Parks & Arts      | Community Programming | Services & Charges-Other-Trash Removal                  | \$ (3,600)        |
| 201-11-208-237-410001-- | Parks & Recreation                                                    | Venues Parks & Arts      | Community Programming | Personnel-Salaries & Wages-Salaried Wages               | \$ (234,011)      |
| 201-11-208-237-410003-- | Parks & Recreation                                                    | Venues Parks & Arts      | Community Programming | Personnel-Salaries & Wages-Permanent Part Time          | \$ (200,000)      |
| 201-11-208-237-411001-- | Parks & Recreation                                                    | Venues Parks & Arts      | Community Programming | Personnel-Employee Benefits-FICA Regular                | \$ (17,902)       |
| 201-11-208-237-411004-- | Parks & Recreation                                                    | Venues Parks & Arts      | Community Programming | Personnel-Employee Benefits-PERF Regular                | \$ (26,209)       |
| 201-11-208-237-411007-- | Parks & Recreation                                                    | Venues Parks & Arts      | Community Programming | Personnel-Employee Benefits-Unemployment Comp           | \$ (281)          |
| 201-11-208-237-411008-- | Parks & Recreation                                                    | Venues Parks & Arts      | Community Programming | Personnel-Employee Benefits-Health Insurance            | \$ (67,841)       |
| 201-11-208-237-411009-- | Parks & Recreation                                                    | Venues Parks & Arts      | Community Programming | Personnel-Employee Benefits-Life Insurance              | \$ (480)          |
| 201-11-208-237-411010-- | Parks & Recreation                                                    | Venues Parks & Arts      | Community Programming | Personnel-Employee Benefits-Med/Surgical/Dental         | \$ (400)          |
| 201-11-208-237-411014-- | Parks & Recreation                                                    | Venues Parks & Arts      | Community Programming | Personnel-Employee Benefits-Parental Leave              | \$ (772)          |
| 201-11-011-011-421000-- | Parks & Recreation                                                    | Venues Parks & Arts      | Community Initiatives | Supplies-Office-Other Office Supplies                   | \$ 2,000          |
| 201-11-011-011-422005-- | Parks & Recreation                                                    | Venues Parks & Arts      | Community Initiatives | Supplies-Operating-Uniforms                             | \$ 1,000          |
| 201-11-011-011-422009-- | Parks & Recreation                                                    | Venues Parks & Arts      | Community Initiatives | Supplies-Operating-Recreation Supplies                  | \$ 25,000         |
| 201-11-011-011-422014-- | Parks & Recreation                                                    | Venues Parks & Arts      | Community Initiatives | Supplies-Operating-Concessions Inventory                | \$ 5,000          |
| 201-11-011-011-431000-- | Parks & Recreation                                                    | Venues Parks & Arts      | Community Initiatives | Services & Charges-Professional-Other Professional Svcs | \$ 1,150          |
| 201-11-011-011-439000-- | Parks & Recreation                                                    | Venues Parks & Arts      | Community Initiatives | Services & Charges-Other-Misc Charges & Svcs            | \$ 10,000         |
| 201-11-011-011-439002-- | Parks & Recreation                                                    | Venues Parks & Arts      | Community Initiatives | Services & Charges-Other-Licenses & Permits             | \$ 1,200          |
| 201-11-011-011-439006-- | Parks & Recreation                                                    | Venues Parks & Arts      | Community Initiatives | Services & Charges-Other-Education & Training           | \$ 500            |
| 201-11-011-011-439009-- | Parks & Recreation                                                    | Venues Parks & Arts      | Community Initiatives | Services & Charges-Other-Trash Removal                  | \$ 3,600          |
| 201-11-011-011-410001-- | Parks & Recreation                                                    | Venues Parks & Arts      | Community Initiatives | Personnel-Salaries & Wages-Salaried Wages               | \$ 234,011        |
| 201-11-011-011-410003-- | Parks & Recreation                                                    | Venues Parks & Arts      | Community Initiatives | Personnel-Salaries & Wages-Permanent Part Time          | \$ 200,000        |
| 201-11-011-011-411001-- | Parks & Recreation                                                    | Venues Parks & Arts      | Community Initiatives | Personnel-Employee Benefits-FICA Regular                | \$ 17,902         |
| 201-11-011-011-411004-- | Parks & Recreation                                                    | Venues Parks & Arts      | Community Initiatives | Personnel-Employee Benefits-PERF Regular                | \$ 26,209         |
| 201-11-011-011-411007-- | Parks & Recreation                                                    | Venues Parks & Arts      | Community Initiatives | Personnel-Employee Benefits-Unemployment Comp           | \$ 281            |
| 201-11-011-011-411008-- | Parks & Recreation                                                    | Venues Parks & Arts      | Community Initiatives | Personnel-Employee Benefits-Health Insurance            | \$ 67,841         |
| 201-11-011-011-411009-- | Parks & Recreation                                                    | Venues Parks & Arts      | Community Initiatives | Personnel-Employee Benefits-Life Insurance              | \$ 480            |
| 201-11-011-011-411010-- | Parks & Recreation                                                    | Venues Parks & Arts      | Community Initiatives | Personnel-Employee Benefits-Med/Surgical/Dental         | \$ 400            |
| 201-11-011-011-411014-- | Parks & Recreation                                                    | Venues Parks & Arts      | Community Initiatives | Personnel-Employee Benefits-Parental Leave              | \$ 772            |
| Rationale:              | Move funds to Community Initiatives based on VPA realignment          |                          |                       |                                                         |                   |

Filed in Clerk's Office

SEP 30 2025

Bianca Tirado  
City Clerk, South Bend, IN

## City of South Bend, Indiana

## Q1 2025 Budget Adjustments - Budget Transfers

(budget transfers between different cost categories (i.e. personnel, supplies, services, capital) and/or different departments/divisions within the same fund)

| Account #               | Fund                                                        | Department          | Division                 | Account                                                 | Budget Adjustment |
|-------------------------|-------------------------------------------------------------|---------------------|--------------------------|---------------------------------------------------------|-------------------|
| 601-11-240-460-413900-- | Parking Garages                                             | Venues Parks & Arts | Parking Garages          | Personnel-Other Personnel-SMG Wages                     | \$ (29,272)       |
| 601-11-240-460-413901-- | Parking Garages                                             | Venues Parks & Arts | Parking Garages          | Personnel-Other Personnel-SMG Benefits & Taxes          | \$ (8,573)        |
| 601-11-240-461-413900-- | Parking Garages                                             | Venues Parks & Arts | Parking Garages          | Personnel-Other Personnel-SMG Wages                     | \$ (87,817)       |
| 601-11-240-461-413901-- | Parking Garages                                             | Venues Parks & Arts | Parking Garages          | Personnel-Other Personnel-SMG Benefits & Taxes          | \$ (25,721)       |
| 601-11-240-462-413900-- | Parking Garages                                             | Venues Parks & Arts | Parking Garages          | Personnel-Other Personnel-SMG Wages                     | \$ (117,088)      |
| 601-11-240-462-413901-- | Parking Garages                                             | Venues Parks & Arts | Parking Garages          | Personnel-Other Personnel-SMG Benefits & Taxes          | \$ (34,295)       |
| 601-11-240-463-413900-- | Parking Garages                                             | Venues Parks & Arts | Parking Garages          | Personnel-Other Personnel-SMG Wages                     | \$ (117,088)      |
| 601-11-240-463-413901-- | Parking Garages                                             | Venues Parks & Arts | Parking Garages          | Personnel-Other Personnel-SMG Benefits & Taxes          | \$ (34,295)       |
| 601-11-240-464-413900-- | Parking Garages                                             | Venues Parks & Arts | Parking Garages          | Personnel-Other Personnel-SMG Wages                     | \$ (117,088)      |
| 601-11-240-464-413901-- | Parking Garages                                             | Venues Parks & Arts | Parking Garages          | Personnel-Other Personnel-SMG Benefits & Taxes          | \$ (34,295)       |
| 601-11-240-467-413900-- | Parking Garages                                             | Venues Parks & Arts | Parking Garages          | Personnel-Other Personnel-SMG Wages                     | \$ (117,088)      |
| 601-11-240-467-413901-- | Parking Garages                                             | Venues Parks & Arts | Parking Garages          | Personnel-Other Personnel-SMG Benefits & Taxes          | \$ (34,295)       |
| 601-11-240-460-431000-- | Parking Garages                                             | Venues Parks & Arts | Parking Garages          | Services & Charges-Professional-Other Professional Svcs | \$ 155,000        |
| 601-11-240-460-439100-- | Parking Garages                                             | Venues Parks & Arts | Parking Garages          | Services & Charges-Other-Refunds/Awards/Indemnities     | \$ 1,300          |
| 601-11-240-461-423001-- | Parking Garages                                             | Venues Parks & Arts | Parking Garages          | Supplies-Repair & Maint-Building Materials              | \$ 1,500          |
| 601-11-240-461-431000-- | Parking Garages                                             | Venues Parks & Arts | Parking Garages          | Services & Charges-Professional-Other Professional Svcs | \$ 103,830        |
| 601-11-240-462-423001-- | Parking Garages                                             | Venues Parks & Arts | Parking Garages          | Supplies-Repair & Maint-Building Materials              | \$ 600            |
| 601-11-240-462-431000-- | Parking Garages                                             | Venues Parks & Arts | Parking Garages          | Services & Charges-Professional-Other Professional Svcs | \$ 105,000        |
| 601-11-240-462-435004-- | Parking Garages                                             | Venues Parks & Arts | Parking Garages          | Services & Charges-Utility Services-Water               | \$ 5,000          |
| 601-11-240-462-436001-- | Parking Garages                                             | Venues Parks & Arts | Parking Garages          | Services & Charges-Repairs & Maint-Building R&M         | \$ 18,500         |
| 601-11-240-462-439002-- | Parking Garages                                             | Venues Parks & Arts | Parking Garages          | Services & Charges-Other-Licenses & Permits             | \$ 400            |
| 601-11-240-462-439005-- | Parking Garages                                             | Venues Parks & Arts | Parking Garages          | Services & Charges-Other-Bank & Credit Card Fees        | \$ 3,850          |
| 601-11-240-463-423001-- | Parking Garages                                             | Venues Parks & Arts | Parking Garages          | Supplies-Repair & Maint-Building Materials              | \$ 3,000          |
| 601-11-240-463-431000-- | Parking Garages                                             | Venues Parks & Arts | Parking Garages          | Services & Charges-Professional-Other Professional Svcs | \$ 105,000        |
| 601-11-240-463-435004-- | Parking Garages                                             | Venues Parks & Arts | Parking Garages          | Services & Charges-Utility Services-Water               | \$ 1,750          |
| 601-11-240-463-436001-- | Parking Garages                                             | Venues Parks & Arts | Parking Garages          | Services & Charges-Repairs & Maint-Building R&M         | \$ 21,000         |
| 601-11-240-463-439002-- | Parking Garages                                             | Venues Parks & Arts | Parking Garages          | Services & Charges-Other-Licenses & Permits             | \$ 2,000          |
| 601-11-240-464-423001-- | Parking Garages                                             | Venues Parks & Arts | Parking Garages          | Supplies-Repair & Maint-Building Materials              | \$ 500            |
| 601-11-240-464-431000-- | Parking Garages                                             | Venues Parks & Arts | Parking Garages          | Services & Charges-Professional-Other Professional Svcs | \$ 105,000        |
| 601-11-240-464-435004-- | Parking Garages                                             | Venues Parks & Arts | Parking Garages          | Services & Charges-Utility Services-Water               | \$ 3,700          |
| 601-11-240-464-436001-- | Parking Garages                                             | Venues Parks & Arts | Parking Garages          | Services & Charges-Repairs & Maint-Building R&M         | \$ 13,000         |
| 601-11-240-464-439002-- | Parking Garages                                             | Venues Parks & Arts | Parking Garages          | Services & Charges-Other-Licenses & Permits             | \$ 250            |
| 601-11-240-464-439005-- | Parking Garages                                             | Venues Parks & Arts | Parking Garages          | Services & Charges-Other-Bank & Credit Card Fees        | \$ 950            |
| 601-11-240-467-431000-- | Parking Garages                                             | Venues Parks & Arts | Parking Garages          | Services & Charges-Professional-Other Professional Svcs | \$ 105,000        |
| 601-11-240-467-439000-- | Parking Garages                                             | Venues Parks & Arts | Parking Garages          | Services & Charges-Other-Misc Charges & Svcs            | \$ 785            |
| Rationale:              | Reallocate funds to better fit needs of 2025                |                     |                          |                                                         |                   |
| 201-11-203-236-422009-- | Parks & Recreation                                          | Venues Parks & Arts | Recreational Experiences | Supplies-Operating-Recreation Supplies                  | \$ (11,600)       |
| 201-11-203-236-432005-- | Parks & Recreation                                          | Venues Parks & Arts | Recreational Experiences | Services & Charges-Communication & Transp-Mileage Reimb | \$ (500)          |
| 201-11-203-236-433003-- | Parks & Recreation                                          | Venues Parks & Arts | Recreational Experiences | Services & Charges-Printing & Ad-Promotional            | \$ (1,500)        |
| 201-11-203-236-439000-- | Parks & Recreation                                          | Venues Parks & Arts | Recreational Experiences | Services & Charges-Other-Misc Charges & Svcs            | \$ (53,675)       |
| 201-11-203-236-439001-- | Parks & Recreation                                          | Venues Parks & Arts | Recreational Experiences | Services & Charges-Other-Other Contractual Services     | \$ (1,000)        |
| 201-11-203-236-439006-- | Parks & Recreation                                          | Venues Parks & Arts | Recreational Experiences | Services & Charges-Other-Education & Training           | \$ (720)          |
| 201-11-203-236-439100-- | Parks & Recreation                                          | Venues Parks & Arts | Recreational Experiences | Services & Charges-Other-Refunds/Awards/Indemnities     | \$ (3,441)        |
| 201-11-205-243-433003-- | Parks & Recreation                                          | Venues Parks & Arts | Development & Promotion  | Services & Charges-Printing & Ad-Promotional            | \$ 72,436         |
| Rationale:              | Reallocate Special Event budget to Development & Promotions |                     |                          |                                                         |                   |

## City of South Bend, Indiana

## Q1 2025 Budget Adjustments - Budget Transfers

(budget transfers between different cost categories (i.e. personnel, supplies, services, capital) and/or different departments/divisions within the same fund)

| Account #               | Fund                                                                                 | Department               | Division            | Account                                       | Budget Adjustment |
|-------------------------|--------------------------------------------------------------------------------------|--------------------------|---------------------|-----------------------------------------------|-------------------|
| 101-04-400-041-410001-- | General Fund                                                                         | Administration & Finance | Controller's Office | Personnel-Salaries & Wages-Salaried Wages     | \$ (53,754)       |
| 101-04-400-041-411008-- | General Fund                                                                         | Administration & Finance | Controller's Office | Personnel-Employee Benefits-Health Insurance  | \$ (16,960)       |
| 101-04-400-041-411001-- | General Fund                                                                         | Administration & Finance | Controller's Office | Personnel-Employee Benefits-FICA Regular      | \$ (4,112)        |
| 101-04-400-041-411004-- | General Fund                                                                         | Administration & Finance | Controller's Office | Personnel-Employee Benefits-PERF Regular      | \$ (6,020)        |
| 101-04-400-041-411007-- | General Fund                                                                         | Administration & Finance | Controller's Office | Personnel-Employee Benefits-Unemployment Comp | \$ (65)           |
| 101-04-400-041-411009-- | General Fund                                                                         | Administration & Finance | Controller's Office | Personnel-Employee Benefits-Life Insurance    | \$ (120)          |
| 101-04-400-041-411014-- | General Fund                                                                         | Administration & Finance | Controller's Office | Personnel-Employee Benefits-Parental Leave    | \$ (177)          |
| 101-05-050-050-410001-- | General Fund                                                                         | Legal Department         | Legal Department    | Personnel-Salaries & Wages-Salaried Wages     | \$ 53,754         |
| 101-05-050-050-411008-- | General Fund                                                                         | Legal Department         | Legal Department    | Personnel-Employee Benefits-Health Insurance  | \$ 16,960         |
| 101-05-050-050-411001-- | General Fund                                                                         | Legal Department         | Legal Department    | Personnel-Employee Benefits-FICA Regular      | \$ 4,112          |
| 101-05-050-050-411004-- | General Fund                                                                         | Legal Department         | Legal Department    | Personnel-Employee Benefits-PERF Regular      | \$ 6,020          |
| 101-05-050-050-411007-- | General Fund                                                                         | Legal Department         | Legal Department    | Personnel-Employee Benefits-Unemployment Comp | \$ 65             |
| 101-05-050-050-411009-- | General Fund                                                                         | Legal Department         | Legal Department    | Personnel-Employee Benefits-Life Insurance    | \$ 120            |
| 101-05-050-050-411014-- | General Fund                                                                         | Legal Department         | Legal Department    | Personnel-Employee Benefits-Parental Leave    | \$ 177            |
| Rationale:              | Transfers to cover additional expense in salaries (OVb position in Legal Department) |                          |                     |                                               |                   |
|                         |                                                                                      |                          |                     |                                               |                   |
|                         |                                                                                      |                          |                     | Total                                         | \$ -              |

| City of South Bend, Indiana                                                                                                                                    |                                                                                |                     |                       |                                                             |                   |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------|---------------------|-----------------------|-------------------------------------------------------------|-------------------|
| Q2 2025 Budget Adjustments - Budget Transfers                                                                                                                  |                                                                                |                     |                       |                                                             |                   |
| (budget transfers between different cost categories (i.e. personnel, supplies, services, capital) and/or different departments/divisions within the same fund) |                                                                                |                     |                       |                                                             |                   |
| Account #                                                                                                                                                      | Fund                                                                           | Department          | Division              | Account                                                     | Budget Adjustment |
| 620-06-604-606-423006--                                                                                                                                        | Water Works Operations                                                         | Public Works        | Water Works           | Supplies-Repair & Maint-Small Tools & Equipment             | \$ 15,000         |
| 620-06-604-603-439006--                                                                                                                                        | Water Works Operations                                                         | Public Works        | Water Works           | Services & Charges-Other-Education & Training               | \$ 25,000         |
| 620-06-604-603-422012--                                                                                                                                        | Water Works Operations                                                         | Public Works        | Water Works           | Supplies-Operating-Water Treatment Chemicals                | \$ (40,000)       |
| Rationale:                                                                                                                                                     | Budget transfer to cover education, training and tool expenses.                |                     |                       |                                                             |                   |
|                                                                                                                                                                |                                                                                |                     |                       |                                                             |                   |
| 642-06-605-514-442005--                                                                                                                                        | Sewage Works Capital                                                           | Public Works        | Wastewater            | Capital Outlay-Infrastructure-Treatment/Disposal Equipment  | \$ 400,000        |
| 642-06-605-514-431002--                                                                                                                                        | Sewage Works Capital                                                           | Public Works        | Wastewater            | Services & Charges-Professional-Engineering & Architectural | \$ (400,000)      |
| Rationale:                                                                                                                                                     | Budget transfer to replenish funds for Project 435 (Wastewater Belt Thickener) |                     |                       |                                                             |                   |
|                                                                                                                                                                |                                                                                |                     |                       |                                                             |                   |
| 201-11-201-201-411010--                                                                                                                                        | Parks & Recreation                                                             | Venues Parks & Arts | Park Maintenance      | Personnel-Employee Benefits-Med/Surgical/Dental             | \$ (2,800)        |
| 201-11-201-201-410001--                                                                                                                                        | Parks & Recreation                                                             | Venues Parks & Arts | Park Maintenance      | Personnel-Salaries & Wages-Salaried Wages                   | \$ (109,212)      |
| 201-11-201-201-410002--                                                                                                                                        | Parks & Recreation                                                             | Venues Parks & Arts | Park Maintenance      | Personnel-Salaries & Wages-Teamster Wages                   | \$ (165,732)      |
| 201-11-201-201-410005--                                                                                                                                        | Parks & Recreation                                                             | Venues Parks & Arts | Park Maintenance      | Personnel-Salaries & Wages-Seasonal & Interns               | \$ (176,800)      |
| 201-11-201-201-411206--                                                                                                                                        | Parks & Recreation                                                             | Venues Parks & Arts | Park Maintenance      | Personnel-Employee Benefits-Cell Phone Allowance            | \$ (495)          |
| 201-11-201-201-411014--                                                                                                                                        | Parks & Recreation                                                             | Venues Parks & Arts | Park Maintenance      | Personnel-Employee Benefits-Parental Leave                  | \$ (908)          |
| 201-11-201-201-411009--                                                                                                                                        | Parks & Recreation                                                             | Venues Parks & Arts | Park Maintenance      | Personnel-Employee Benefits-Life Insurance                  | \$ (654)          |
| 201-11-201-201-411008--                                                                                                                                        | Parks & Recreation                                                             | Venues Parks & Arts | Park Maintenance      | Personnel-Employee Benefits-Health Insurance                | \$ (91,323)       |
| 201-11-201-201-411007--                                                                                                                                        | Parks & Recreation                                                             | Venues Parks & Arts | Park Maintenance      | Personnel-Employee Benefits-Unemployment Comp               | \$ (331)          |
| 201-11-201-201-411005--                                                                                                                                        | Parks & Recreation                                                             | Venues Parks & Arts | Park Maintenance      | Personnel-Employee Benefits-PERF Union                      | \$ (2,511)        |
| 201-11-201-201-411004--                                                                                                                                        | Parks & Recreation                                                             | Venues Parks & Arts | Park Maintenance      | Personnel-Employee Benefits-PERF Regular                    | \$ (30,263)       |
| 201-11-201-201-411001--                                                                                                                                        | Parks & Recreation                                                             | Venues Parks & Arts | Park Maintenance      | Personnel-Employee Benefits-FICA Regular                    | \$ (21,328)       |
| 201-11-209-206-411206--                                                                                                                                        | Parks & Recreation                                                             | Venues Parks & Arts | Visitor Experience    | Personnel-Employee Benefits-Cell Phone Allowance            | \$ 495            |
| 201-11-209-206-411014--                                                                                                                                        | Parks & Recreation                                                             | Venues Parks & Arts | Visitor Experience    | Personnel-Employee Benefits-Parental Leave                  | \$ 908            |
| 201-11-209-206-411010--                                                                                                                                        | Parks & Recreation                                                             | Venues Parks & Arts | Visitor Experience    | Personnel-Employee Benefits-Med/Surgical/Dental             | \$ 2,800          |
| 201-11-209-206-411009--                                                                                                                                        | Parks & Recreation                                                             | Venues Parks & Arts | Visitor Experience    | Personnel-Employee Benefits-Life Insurance                  | \$ 654            |
| 201-11-209-206-411008--                                                                                                                                        | Parks & Recreation                                                             | Venues Parks & Arts | Visitor Experience    | Personnel-Employee Benefits-Health Insurance                | \$ 91,323         |
| 201-11-209-206-411007--                                                                                                                                        | Parks & Recreation                                                             | Venues Parks & Arts | Visitor Experience    | Personnel-Employee Benefits-Unemployment Comp               | \$ 331            |
| 201-11-209-206-411005--                                                                                                                                        | Parks & Recreation                                                             | Venues Parks & Arts | Visitor Experience    | Personnel-Employee Benefits-PERF Union                      | \$ 2,511          |
| 201-11-209-206-411004--                                                                                                                                        | Parks & Recreation                                                             | Venues Parks & Arts | Visitor Experience    | Personnel-Employee Benefits-PERF Regular                    | \$ 30,263         |
| 201-11-209-206-411001--                                                                                                                                        | Parks & Recreation                                                             | Venues Parks & Arts | Visitor Experience    | Personnel-Employee Benefits-FICA Regular                    | \$ 21,328         |
| 201-11-209-206-410003--                                                                                                                                        | Parks & Recreation                                                             | Venues Parks & Arts | Visitor Experience    | Personnel-Salaries & Wages-Permanent Part Time              | \$ 176,800        |
| 201-11-209-206-410002--                                                                                                                                        | Parks & Recreation                                                             | Venues Parks & Arts | Visitor Experience    | Personnel-Salaries & Wages-Teamster Wages                   | \$ 165,732        |
| 201-11-209-206-410001--                                                                                                                                        | Parks & Recreation                                                             | Venues Parks & Arts | Visitor Experience    | Personnel-Salaries & Wages-Salaried Wages                   | \$ 109,212        |
| Rationale:                                                                                                                                                     | Budget transfers to cover personnel expenses in Visitor Experience             |                     |                       |                                                             |                   |
|                                                                                                                                                                |                                                                                |                     |                       |                                                             |                   |
| 201-11-011-011-431000--                                                                                                                                        | Parks & Recreation                                                             | Venues Parks & Arts | Community Initiatives | Services & Charges-Professional-Other Professional Svcs     | \$ (200,000)      |
| 201-11-011-011-410003--                                                                                                                                        | Parks & Recreation                                                             | Venues Parks & Arts | Community Initiatives | Personnel-Salaries & Wages-Permanent Part Time              | \$ 200,000        |
| Rationale:                                                                                                                                                     | Transfer to Permanent PT for POET Outreach Program                             |                     |                       |                                                             |                   |
|                                                                                                                                                                |                                                                                |                     |                       |                                                             |                   |
|                                                                                                                                                                |                                                                                |                     |                       | Total                                                       | \$ -              |

Filed in Clerk's Office

SEP 30 2025

Bianca Tirado  
City Clerk, South Bend, IN

| City of South Bend, Indiana                                                                                                                                    |                                                         |                          |                     |                                                         |                   |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------|--------------------------|---------------------|---------------------------------------------------------|-------------------|
| Q3 2025 Budget Adjustments - Budget Transfers                                                                                                                  |                                                         |                          |                     |                                                         |                   |
| (budget transfers between different cost categories (i.e. personnel, supplies, services, capital) and/or different departments/divisions within the same fund) |                                                         |                          |                     |                                                         |                   |
| Account #                                                                                                                                                      | Fund                                                    | Department               | Division            | Account                                                 | Budget Adjustment |
| 601-11-240-461-445000--                                                                                                                                        | Parking Garages                                         | Venues Parks & Arts      | Parking Garages     | Capital Outlay-Machinery & Equip-Motor Equipment        | \$ (50,000)       |
| 601-11-240-461-439003--                                                                                                                                        | Parking Garages                                         | Venues Parks & Arts      | Parking Garages     | Services & Charges-Other-Subscriptions                  | \$ 12,000         |
| 601-11-240-461-439005--                                                                                                                                        | Parking Garages                                         | Venues Parks & Arts      | Parking Garages     | Services & Charges-Other-Bank & Credit Card Fees        | \$ 38,000         |
| Rationale:                                                                                                                                                     | Transfer funds for Parking Garage costs to Finish FY25  |                          |                     |                                                         |                   |
|                                                                                                                                                                |                                                         |                          |                     |                                                         |                   |
| 101-04-402-044-431000--                                                                                                                                        | General Fund                                            | Administration & Finance | Human Rights        | Services & Charges-Professional-Other Professional Svcs | \$ 1,000          |
| 101-04-402-044-437003--                                                                                                                                        | General Fund                                            | Administration & Finance | Human Rights        | Services & Charges-Rentals-Office Space                 | \$ 37,500         |
| 101-04-402-044-411008--                                                                                                                                        | General Fund                                            | Administration & Finance | Human Rights        | Personnel-Employee Benefits-Health Insurance            | \$ (38,500)       |
| Rationale:                                                                                                                                                     | Transfer funds to cover Budget                          |                          |                     |                                                         |                   |
|                                                                                                                                                                |                                                         |                          |                     |                                                         |                   |
| 258-04-402-046-431001--                                                                                                                                        | Human Rights Federal Grants                             | Administration & Finance | Human Rights        | Services & Charges-Professional-Legal Services          | \$ 1,781          |
| 258-04-402-046-445000--                                                                                                                                        | Human Rights Federal Grants                             | Administration & Finance | Human Rights        | Capital Outlay-Machinery & Equip-Motor Equipment        | \$ (1,781)        |
| Rationale:                                                                                                                                                     | Budget transfers to cover legal expenses.               |                          |                     |                                                         |                   |
|                                                                                                                                                                |                                                         |                          |                     |                                                         |                   |
| 101-04-400-041-431000--                                                                                                                                        | General Fund                                            | Administration & Finance | Controller's Office | Services & Charges-Professional-Other Professional Svcs | \$ 125,000        |
| 101-04-400-041-411008--                                                                                                                                        | General Fund                                            | Administration & Finance | Controller's Office | Personnel-Employee Benefits-Health Insurance            | \$ (125,000)      |
| Rationale:                                                                                                                                                     | Transfer budget to cover Professional Services expenses |                          |                     |                                                         |                   |
|                                                                                                                                                                |                                                         |                          |                     |                                                         |                   |
| 101-04-040-040-411007-ARP016-                                                                                                                                  | General Fund                                            | Administration & Finance | General City        | Personnel-Employee Benefits-Unemployment Comp           | \$ 2,000          |
| 101-04-040-040-411001-ARP016-                                                                                                                                  | General Fund                                            | Administration & Finance | General City        | Personnel-Employee Benefits-FICA Regular                | \$ 500            |
| 101-04-040-040-410003-ARP016-                                                                                                                                  | General Fund                                            | Administration & Finance | General City        | Personnel-Salaries & Wages-Permanent Part Time          | \$ 2,500          |
| 101-04-040-040-437005--                                                                                                                                        | General Fund                                            | Administration & Finance | General City        | Services & Charges-Rentals-Parking Space Rental         | \$ (5,000)        |
| Rationale:                                                                                                                                                     | Transfer funds to cover GVI Budget                      |                          |                     |                                                         |                   |
|                                                                                                                                                                |                                                         |                          |                     |                                                         |                   |
|                                                                                                                                                                |                                                         |                          |                     | Total                                                   | \$ -              |

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SEP 30 2025

Bianca Tirado  
City Clerk, South Bend, IN

SEP 30 2025

Bianca Tirado  
City Clerk, South Bend, IN

City of South Bend

ALL Abatements  
(Real & Personal)

2023/Payable 2024

Direct

| Tax Unit             | Tax ID          | Gov't Unit (Approval) | Abatement Name                 | Purpose of the Abatement | Specific Tax being Abated  | Assessed Value Deduction | Taxing Unit's Portion<br>of Tax Rate | Amount of Tax Revenues<br>Reduced due to Abatement | Amounts Receivable,<br>if any, as a Result of<br>the Tax Abatement |
|----------------------|-----------------|-----------------------|--------------------------------|--------------------------|----------------------------|--------------------------|--------------------------------------|----------------------------------------------------|--------------------------------------------------------------------|
| South Bend - Portage | 018-1002-0040   | City of South Bend    | LaSalle Partners RA LLC        | Economic Development     | Commercial - Real property | \$ 379,461               | 2.9865                               | \$ 11,333                                          | 0                                                                  |
|                      | 018-1002-0040   | City of South Bend    | LaSalle Partners RA LLC        | Economic Development     | Commercial - Real property | \$ 494,448               | 2.9865                               | \$ 14,767                                          | 0                                                                  |
|                      | 018-1008-0299   | City of South Bend    | Hoffman Hotel Apartments       | Economic Development     | Commercial - Real property | \$ 7,504                 | 2.9865                               | \$ 224                                             | 0                                                                  |
|                      | 018-1008-0299   | City of South Bend    | Hoffman Hotel Apartments       | Economic Development     | Commercial - Real property | \$ 11,256                | 2.9865                               | \$ 336                                             | 0                                                                  |
|                      | 018-1008-0299   | City of South Bend    | Hoffman Hotel Apartments       | Economic Development     | Commercial - Real property | \$ 98,490                | 2.9865                               | \$ 2,941                                           | 0                                                                  |
|                      | 018-1008-0321   | City of South Bend    | Tower at Washington Square LLC | Economic Development     | Commercial - Real property | \$ 272,867               | 2.9865                               | \$ 8,149                                           | 0                                                                  |
|                      | 018-1008-0321   | City of South Bend    | Tower at Washington Square LLC | Economic Development     | Commercial - Real property | \$ 2,650,827             | 2.9865                               | \$ 79,167                                          | 0                                                                  |
|                      | 018-1008-032102 | City of South Bend    | Tower at Washington Square LLC | Economic Development     | Commercial - Real property | \$ 237,754               | 2.9865                               | \$ 7,101                                           | 0                                                                  |
|                      | 018-1008-032102 | City of South Bend    | Tower at Washington Square LLC | Economic Development     | Commercial - Real property | \$ 1,236,316             | 2.9865                               | \$ 36,923                                          | 0                                                                  |
|                      | 018-1008-032103 | City of South Bend    | Tower at Washington Square LLC | Economic Development     | Commercial - Real property | \$ 254,235               | 2.9865                               | \$ 7,593                                           | 0                                                                  |
|                      | 018-1008-032104 | City of South Bend    | Tower at Washington Square LLC | Economic Development     | Commercial - Real property | \$ 49,810                | 2.9865                               | \$ 1,488                                           | 0                                                                  |
|                      | 018-1008-0331   | City of South Bend    | JMS Development LLC            | Economic Development     | Commercial - Real property | \$ 2,294,892             | 2.9865                               | \$ 68,537                                          | 0                                                                  |
|                      | 018-1008-0331   | City of South Bend    | JMS Development LLC            | Economic Development     | Commercial - Real property | \$ 66,710                | 2.9865                               | \$ 1,992                                           | 0                                                                  |
|                      | 018-1034-0934   | City of South Bend    | County Development LLC         | Economic Development     | Commercial - Real property | \$ 283,021               | 2.9865                               | \$ 8,452                                           | 0                                                                  |
|                      | 018-1060-2535   | City of South Bend    | Bakery Group LLC               | Economic Development     | Commercial-Vacant Bldg     | \$ 216,650               | 2.9865                               | \$ 6,470                                           | 0                                                                  |
|                      | 018-3001-0024   | City of South Bend    | DTC Hospitality LLC            | Economic Development     | Commercial - Real property | \$ 1,823,109             | 2.9865                               | \$ 54,447                                          | 0                                                                  |
|                      | 018-3001-0024   | City of South Bend    | DTC Hospitality LLC            | Economic Development     | Commercial - Real property | \$ 1,456,994             | 2.9865                               | \$ 43,513                                          | 0                                                                  |
|                      | 018-3007-0231   | City of South Bend    | Bald Mountain LLC              | Economic Development     | Commercial - Real property | \$ 2,985,640             | 2.9865                               | \$ 89,166                                          | 0                                                                  |
|                      | 018-3007-0231   | City of South Bend    | Bald Mountain LLC              | Economic Development     | Commercial - Real property | \$ 5,795,660             | 2.9865                               | \$ 173,087                                         | 0                                                                  |
|                      | 018-3008-0263   | City of South Bend    | Hibberd Development LLC        | Economic Development     | Commercial - Real property | \$ 2,158,080             | 2.9865                               | \$ 64,451                                          | 0                                                                  |
|                      | 018-3043-165402 | City of South Bend    | RDistrict One LLC              | Economic Development     | Commercial - Real property | \$ 226,936               | 2.9865                               | \$ 6,777                                           | 0                                                                  |
|                      | 018-3043-165402 | City of South Bend    | RDistrict One LLC              | Economic Development     | Commercial - Real property | \$ 1,805,160             | 2.9865                               | \$ 53,911                                          | 0                                                                  |
|                      | 018-3043-165402 | City of South Bend    | RDistrict One LLC              | Economic Development     | Commercial - Real property | \$ 469,339               | 2.9865                               | \$ 14,017                                          | 0                                                                  |
|                      | 018-3043-165409 | City of South Bend    | RDistrict One LLC              | Economic Development     | Commercial - Real property | \$ 165,128               | 2.9865                               | \$ 4,932                                           | 0                                                                  |
|                      | 018-3092-3518   | City of South Bend    | WSJM Inc                       | Economic Development     | Commercial - Real property | \$ 651,160               | 2.9865                               | \$ 19,447                                          | 0                                                                  |
|                      | 018-3092-3518   | City of South Bend    | WSJM Inc                       | Economic Development     | Commercial-Vacant Bldg     | \$ 240,840               | 2.9865                               | \$ 7,193                                           | 0                                                                  |
|                      | 018-4129-504422 | City of South Bend    | Nikanth Properties LLC         | Economic Development     | Commercial - Real property | \$ 219,280               | 2.9865                               | \$ 6,549                                           | 0                                                                  |
|                      | 018-5001-000204 | City of South Bend    | Wharf Partners LLC             | Economic Development     | Commercial - Real property | \$ 26,700                | 2.9865                               | \$ 797                                             | 0                                                                  |
|                      | 018-5001-000205 | City of South Bend    | 3617 McKinley LLC              | Economic Development     | Commercial - Real property | \$ 753,840               | 2.9865                               | \$ 22,513                                          | 0                                                                  |
|                      | 018-5001-000205 | City of South Bend    | 3617 McKinley LLC              | Economic Development     | Commercial - Real property | \$ 642,160               | 2.9865                               | \$ 19,178                                          | 0                                                                  |
|                      | 018-5001-000206 | City of South Bend    | Moule Polyzoides Trust         | Economic Development     | Commercial - Real property | \$ 438,700               | 2.9865                               | \$ 13,102                                          | 0                                                                  |
|                      | 018-5001-000206 | City of South Bend    | Moule Polyzoides Trust         | Economic Development     | Commercial - Real property | \$ 273,700               | 2.9865                               | \$ 8,174                                           | 0                                                                  |
|                      | 018-5001-000207 | City of South Bend    | 320-2 LLC                      | Economic Development     | Commercial - Real property | \$ 543,780               | 2.9865                               | \$ 16,240                                          | 0                                                                  |
|                      | 018-5001-000207 | City of South Bend    | 320-2 LLC                      | Economic Development     | Commercial - Real property | \$ 463,220               | 2.9865                               | \$ 13,834                                          | 0                                                                  |
|                      | 018-5001-000222 | City of South Bend    | Wharf Partners LLC             | Economic Development     | Commercial - Real property | \$ 791,340               | 2.9865                               | \$ 23,633                                          | 0                                                                  |
|                      | 018-5001-000222 | City of South Bend    | Wharf Partners LLC             | Economic Development     | Commercial - Real property | \$ 928,960               | 2.9865                               | \$ 27,743                                          | 0                                                                  |
|                      | 018-5003-006603 | City of South Bend    | Commerce Center Development    | Economic Development     | Commercial - Real property | \$ 10,713,450            | 2.9865                               | \$ 319,957                                         | 0                                                                  |
|                      | 018-5005-0130   | City of South Bend    | Colfax Hill Partners LLC       | Economic Development     | Commercial - Real property | \$ 142,422               | 2.9865                               | \$ 4,253                                           | 0                                                                  |
|                      | 018-5005-0130   | City of South Bend    | Colfax Hill Partners LLC       | Economic Development     | Commercial - Real property | \$ 363,062               | 2.9865                               | \$ 10,843                                          | 0                                                                  |
|                      | 018-5024-086001 | City of South Bend    | ND QOZB LLC                    | Economic Development     | Commercial - Real property | \$ 561,800               | 2.9865                               | \$ 16,778                                          | 0                                                                  |
|                      | 018-5094-3318   | City of South Bend    | Five Corners LLC               | Economic Development     | Commercial - Real property | \$ 3,506,022             | 2.9865                               | \$ 104,707                                         | 0                                                                  |
|                      | 018-5094-3318   | City of South Bend    | Five Corners LLC               | Economic Development     | Commercial - Real property | \$ 704,919               | 2.9865                               | \$ 21,052                                          | 0                                                                  |
|                      | 018-6135-4692   | City of South Bend    | Annex of South Bend LLC        | Economic Development     | Commercial - Real property | \$ 185,560               | 2.9865                               | \$ 5,542                                           | 0                                                                  |
|                      | 018-6135-4694   | City of South Bend    | Annex of South Bend LLC        | Economic Development     | Commercial - Real property | \$ 127,219               | 2.9865                               | \$ 3,799                                           | 0                                                                  |
|                      | 018-6135-4696   | City of South Bend    | Annex of South Bend LLC        | Economic Development     | Commercial - Real property | \$ 121,887               | 2.9865                               | \$ 3,640                                           | 0                                                                  |
|                      | 018-8021-084907 | City of South Bend    | Catalyst One LLC               | Economic Development     | Commercial - Real property | \$ 157,073               | 2.9865                               | \$ 4,691                                           | 0                                                                  |
|                      | 018-8021-084915 | City of South Bend    | Catalyst Two LLC               | Economic Development     | Commercial - Real property | \$ 87,464                | 2.9865                               | \$ 2,612                                           | 0                                                                  |
|                      | 018-8021-084916 | City of South Bend    | 1173 South Bend DST            | Economic Development     | Commercial - Real property | \$ 3,047,040             | 2.9865                               | \$ 91,000                                          | 0                                                                  |
|                      | 018-8021-084916 | City of South Bend    | 1173 South Bend DST            | Economic Development     | Commercial - Real property | \$ 3,300,960             | 2.9865                               | \$ 98,583                                          | 0                                                                  |
|                      | 018-8075-282401 | City of South Bend    | SWGS Properties LLC            | Economic Development     | Commercial-Vacant Bldg     | \$ 542,430               | 2.9865                               | \$ 16,200                                          | 0                                                                  |
|                      | 018-8075-282401 | City of South Bend    | SWGS Properties LLC            | Economic Development     | Commercial - Real property | \$ 180,910               | 2.9865                               | \$ 5,403                                           | 0                                                                  |
|                      | 018-8112-4207   | City of South Bend    | 3602 Sample LLC                | Economic Development     | Commercial-Vacant Bldg     | \$ 267,840               | 2.9865                               | \$ 7,999                                           | 0                                                                  |
| South Bend - Centre  | 023-1035-1768   | City of South Bend    | Ireland Hospitality LLC        | Economic Development     | Commercial - Real property | \$ 345,977               | 2.9865                               | \$ 10,333                                          | 0                                                                  |
|                      | 023-1035-1768   | City of South Bend    | Ireland Hospitality LLC        | Economic Development     | Commercial - Real property | \$ 664,819               | 2.9865                               | \$ 19,855                                          | 0                                                                  |
| South Bend - German  | 025-1002-001302 | City of South Bend    | GLC Portage Prairie III LLC    | Economic Development     | Commercial - Real property | \$ 12,694,660            | 2.9865                               | \$ 379,126                                         | 0                                                                  |
|                      | 025-1002-001302 | City of South Bend    | GLC Portage Prairie III LLC    | Economic Development     | Commercial - Real property | \$ 5,185,140             | 2.9865                               | \$ 154,854                                         | 0                                                                  |
|                      | 025-1002-001305 | City of South Bend    | GLC Portage Prairie IV LLC     | Economic Development     | Commercial - Real property | \$ 1,428,562             | 2.9865                               | \$ 42,664                                          | 0                                                                  |
|                      | 025-1002-001305 | City of South Bend    | GLC Portage Prairie IV LLC     | Economic Development     | Commercial - Real property | \$ 1,503,750             | 2.9865                               | \$ 44,909                                          | 0                                                                  |
|                      | 025-1002-001305 | City of South Bend    | GLC Portage Prairie IV LLC     | Economic Development     | Commercial - Real property | \$ 5,838,100             | 2.9865                               | \$ 174,355                                         | 0                                                                  |
|                      | 025-1009-014607 | City of South Bend    | GLC Portage Prairie LLC        | Economic Development     | Commercial - Real property | \$ 286,672               | 2.9865                               | \$ 8,561                                           | 0                                                                  |
|                      | 025-1009-014607 | City of South Bend    | GLC Portage Prairie LLC        | Economic Development     | Commercial - Real property | \$ 1,697,400             | 2.9865                               | \$ 50,693                                          | 0                                                                  |

|                      |                  |                    |                                  |                      |                             |    |           |        |    |         |   |
|----------------------|------------------|--------------------|----------------------------------|----------------------|-----------------------------|----|-----------|--------|----|---------|---|
|                      | 025-1009-014608  | City of South Bend | GLC Portage Prairie II LLC       | Economic Development | Commercial - Real property  | \$ | 6,928,030 | 2.9865 | \$ | 206,906 | 0 |
|                      | 025-1009-014608  | City of South Bend | GLC Portage Prairie II LLC       | Economic Development | Commercial - Real property  | \$ | 288,670   | 2.9865 | \$ | 8,621   | 0 |
|                      | 025-1009-015209  | City of South Bend | 5020 N Dylan Drive LLC           | Economic Development | Commercial - Real property  | \$ | 8,390,960 | 2.9865 | \$ | 250,596 | 0 |
|                      | 025-1009-015217  | City of South Bend | Rew LLC                          | Economic Development | Commercial - Real property  | \$ | 623,140   | 2.9865 | \$ | 18,610  | 0 |
|                      | 025-1010-0169    | City of South Bend | CBK land Development LLC         | Economic Development | Commercial - Real property  | \$ | 631,120   | 2.9865 | \$ | 18,848  | 0 |
|                      | 025-1010-0169    | City of South Bend | CBK land Development LLC         | Economic Development | Commercial - Real property  | \$ | 222,885   | 2.9865 | \$ | 6,656   | 0 |
|                      | 025-1010-0169    | City of South Bend | CBK land Development LLC         | Economic Development | Commercial - Real property  | \$ | 2,378,848 | 2.9865 | \$ | 71,044  | 0 |
|                      | 025-1010-017001  | City of South Bend | Ontario Partners LLC             | Economic Development | Commercial - Real property  | \$ | 1,635,090 | 2.9865 | \$ | 48,832  | 0 |
|                      | 025-1010-040018  | City of South Bend | Imagineering Enterprises Inc     | Economic Development | Commercial - Real property  | \$ | 525,350   | 2.9865 | \$ | 15,690  | 0 |
|                      | 025-1010-017699  | City of South Bend | Irwin Michael & Shimada Rie      | Economic Development | Residential - Real property | \$ | 74,880    | 2.9865 | \$ | 2,236   | 0 |
|                      | 025-1010-038504  | City of South Bend | PVS Realty & Equipment LLC       | Economic Development | Commercial - Real property  | \$ | 45,460    | 2.9865 | \$ | 1,358   | 0 |
|                      | 025-1011-018901  | City of South Bend | 4018 South Bend LLC...           | Economic Development | Commercial - Real property  | \$ | 3,251,793 | 2.9865 | \$ | 97,115  | 0 |
|                      | 025-1011-018901  | City of South Bend | 4018 South Bend LLC...           | Economic Development | Commercial - Real property  | \$ | 4,356,460 | 2.9865 | \$ | 130,106 | 0 |
|                      | 025-1016-060010  | City of South Bend | Delta Management LLC             | Economic Development | Commercial - Real property  | \$ | 1,443,800 | 2.9865 | \$ | 43,119  | 0 |
|                      | 025-1017-060806  | City of South Bend | Hopkins Properties of South Bend | Economic Development | Commercial - Real property  | \$ | 394,650   | 2.9865 | \$ | 11,786  | 0 |
|                      | 025-1017-060807  | City of South Bend | Hopkins Properties of South Bend | Economic Development | Commercial - Real property  | \$ | 5,633,280 | 2.9865 | \$ | 168,238 | 0 |
|                      | 025-1017-060807  | City of South Bend | Hopkins Properties of South Bend | Economic Development | Commercial - Real property  | \$ | 707,560   | 2.9865 | \$ | 21,131  | 0 |
|                      | 025-1017-060809  | City of South Bend | Hopkins Properties of South Bend | Economic Development | Commercial - Real property  | \$ | 999,900   | 2.9865 | \$ | 29,862  | 0 |
|                      | 025-1017-060809  | City of South Bend | Hopkins Properties of South Bend | Economic Development | Commercial - Real property  | \$ | 3,800     | 2.9865 | \$ | 113     | 0 |
|                      | 025-1017-060816  | City of South Bend | Hopkins Properties of South Bend | Economic Development | Commercial - Real property  | \$ | 163,260   | 2.9865 | \$ | 4,876   | 0 |
|                      | 025-1018-062209  | City of South Bend | GFC Holdings LLC                 | Economic Development | Commercial - Real property  | \$ | 2,072,600 | 2.9865 | \$ | 61,898  | 0 |
|                      | 025-1018-062209  | City of South Bend | GFC Holdings LLC                 | Economic Development | Commercial - Real property  | \$ | 1,257,230 | 2.9865 | \$ | 37,547  | 0 |
|                      | 025-1018-062463  | City of South Bend | Toyo Seiko North American Inc    | Economic Development | Commercial - Real property  | \$ | 385,560   | 2.9865 | \$ | 11,515  | 0 |
|                      | 025-1018-062463  | City of South Bend | Toyo Seiko North American Inc    | Economic Development | Commercial - Real property  | \$ | 780,805   | 2.9865 | \$ | 23,319  | 0 |
|                      | 025-1020-034502  | City of South Bend | SBCC RE LLC                      | Economic Development | Commercial - Real property  | \$ | 629,600   | 2.9865 | \$ | 18,803  | 0 |
| South Bend - Penn    | 026-1035-059944  | City of South Bend | Farthing Jennifer                | Economic Development | Residential - Real property | \$ | 74,880    | 2.9865 | \$ | 2,236   | 0 |
| South Bend - Portage | 71-018-00094-20  | City of South Bend | Grace Steel LLC                  | Economic Development | Business Personal Property  | \$ | 209,830   | 2.9865 | \$ | 6,267   | 0 |
|                      | 71-018-07060-00  | City of South Bend | Bamar Plastics Inc               | Economic Development | Business Personal Property  | \$ | 252,670   | 2.9865 | \$ | 7,546   | 0 |
|                      | 71018-07428-00   | City of South Bend | Lippert Components Manuf. Inc    | Economic Development | Business Personal Property  | \$ | 13,510    | 2.9865 | \$ | 403     | 0 |
|                      | 71-018-21000-00  | City of South Bend | South Bend Ethanol LLC           | Economic Development | Business Personal Property  | \$ | 6,676,580 | 2.9865 | \$ | 199,396 | 0 |
|                      | 71-018-22171-00  | City of South Bend | WSJM Inc                         | Economic Development | Business Personal Property  | \$ | 363,450   | 2.9865 | \$ | 10,854  | 0 |
|                      | 71-018-06830-00  | City of South Bend | Mossberg and Company Inc         | Economic Development | Business Personal Property  | \$ | 1,301,320 | 2.9865 | \$ | 38,864  | 0 |
| South Bend - German  | 71-025-00057-21  | City of South Bend | Kruger Holdings LLC              | Economic Development | Business Personal Property  | \$ | 1,867,670 | 2.9865 | \$ | 55,778  | 0 |
|                      | 71-025-22055-00  | City of South Bend | Toyo Seiko North America Inc     | Economic Development | Business Personal Property  | \$ | 53,970    | 2.9865 | \$ | 1,612   | 0 |
|                      | 71-025-49745-00  | City of South Bend | Chase Plastic Services Inc       | Economic Development | Business Personal Property  | \$ | 272,230   | 2.9865 | \$ | 8,130   | 0 |
|                      | 71-025-500-08003 | City of South Bend | Imagineering Enterprises Inc     | Economic Development | Business Personal Property  | \$ | 73,980    | 2.9865 | \$ | 2,209   | 0 |
|                      | 71-025-61413-00  | City of South Bend | Tri-Pac Inc                      | Economic Development | Business Personal Property  | \$ | 1,663,120 | 2.9865 | \$ | 49,669  | 0 |
|                      | 71-025-23051-00  | City of South Bend | Clayey Candy Inc                 | Economic Development | Business Personal Property  | \$ | 1,532,460 | 2.9865 | \$ | 45,767  | 0 |
|                      |                  |                    |                                  |                      |                             | \$ |           |        | \$ |         |   |

\$ 143,249,506 \$ 4,278,147

71-018-07428-00  
71-018-22171-00  
71-018-06830-00  
71-025-00057-21  
71-025-22055-00  
71-025-49745-00  
71-025-500-08003  
71-025-61413-00  
71-025-23051-00