Kathryn Bishop 3/2026 Abby Doyle 7/13/2026 John Murphy 7/13/2026

Saint Joseph County Hotel/Motel Tax Fund

Quarterly Financial Report

June 30, 2026

ST. JOSEPH COUNTY
ESTABLISHED 1830

SOUTH BEND, INDIANA

CITY OF MISHAWAKA, INDIANA
THE PRINCESS CITY
1833

Saint Joseph County
Hotel Motel Tax Funds Summary
June 30, 2026

Fund	Fund Name	Balance 1/1/2026	YTD Receipts	YTD Expenditures	Balance 6/30/26	Percent of Expenditures
4926	Mishawaka Sports Complex	$2,237,640.68	$596,162.74	$1,112,264.42	**1,721,539.00**	154.78%
4927	Potawatomi Zoo Capital	1,620,230.61	298,081.36	192,000.00	**1,726,311.97**	899.12%
7304	Hotel/Motel Tax	8,380,257.50	2,980,813.37	2,863,532.34	**8,497,538.53**	296.75%
7403	Morris PAC Capital	1,468,418.09	298,081.36	190,000.00	**1,576,499.45**	829.74%
7404	Tourism Capital Investment	1,698,828.49	596,162.74	750,000.00	**1,544,991.23**	206.00%
	Total	**$15,405,375.37**	**$4,769,301.57**	**$5,107,796.76**	**$15,066,880.18**	**294.98%**

Saint Joseph County Hotel/Motel Tax Fund
Statement of Receipts and Disbursements
Hotel/Motel Tax Fund Fund No. 7304
For the Period Ending June 30, 2026

Cash Balance - January 1, 2026							
	Board Reserve-Minimum		500,000.00				
	Unrestricted		7,880,257.50			8,380,257.50	1
Receipts:							
	Hotel/Motel Tax		2,980,813.37				
	Other		0.00				
Total Receipts						2,980,813.37	2
Disbursements						(2,863,532.34)	3
Cash Balance - June 30, 2026						**8,497,538.53**	4

BUDGET ANALYSIS		**Original Budget**	**Amended Budget**	**Disbursements**	**Balance**	
33032	Convention and Visitors Bureau	1,850,000.00	1,850,000.00	925,000.00	925,000.00	
33033	CVB Special Allocation	2,750,000.00	2,750,000.00	600,000.00	2,150,000.00	
33034	CVB Tourism Grant Program	225,000.00	225,000.00	58,000.00	167,000.00	
33036	CVB Marketing Grant	400,000.00	400,000.00	155,532.34	244,467.66	
37013	Century Center Lease (Energy Savings Bonds)	221,437.00	221,437.00	0.00	221,437.00	
38529	Debt Service (2013 Cenutry Center Bonds)	385,000.00	385,000.00	0.00	385,000.00	
39265	Century Center Operations	1,450,000.00	1,450,000.00	725,000.00	725,000.00	
42010	Cenutry Center Building & Grounds	800,000.00	800,000.00	400,000.00	400,000.00	
	Total	**8,081,437.00**	**8,081,437.00**	**2,863,532.34**	**5,217,904.66**	5

6/30/26 BALANCE: $ 8,497,538.53
(5) BAL. to disburse: $ 5,217,904.66
$ 3,279,633.87
Potential Q3+Q4 Receipts: $5,000,000.
Potential 12/31 BAL: $ 8,279,634

Saint Joseph County Hotel/Motel Tax Fund
Statement of Receipts and Disbursements
Mishawaka Sports Complex Fund No. 4926
For the Period Ending June 30, 2026

Cash Balance - January 1, 2026							
	Board Reserve-Minimum			0.00			
	Unrestricted			2,237,640.68			**2,237,640.68**
Receipts:							
	Hotel/Motel Tax			596,162.74			
	Other			0.00			
Total Receipts							596,162.74
Disbursements							(1,112,264.42)
Cash Balance - June 30, 2026							**1,721,539.00**
BUDGET ANALYSIS			**Original Budget**	**Amend. Budget**	**Disbursements**	**Balance**	
31070	Other Contractual Services		1,950,000.00	1,950,000.00	1,112,264.42	837,735.58	
		Total	**1,950,000.00**	**1,950,000.00**	**1,112,264.42**	**837,735.58**	

Saint Joseph County Hotel/Motel Tax Fund
Statement of Receipts and Disbursements
Potawatomi Zoo Capital Fund No. 4927
For the Period Ending June 30, 2026

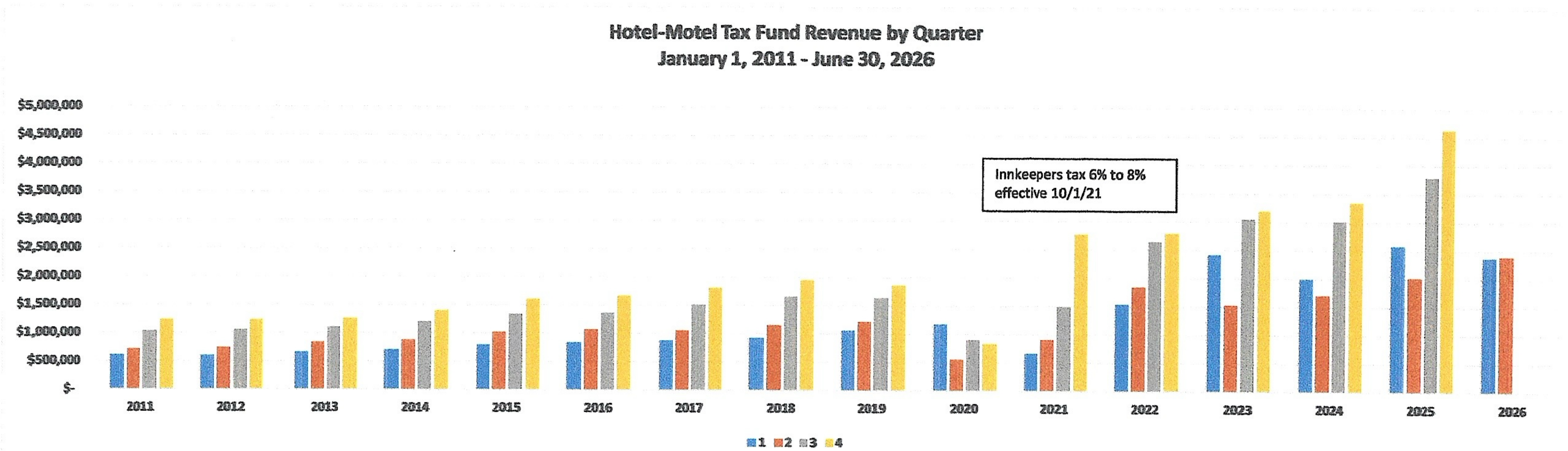
Cash Balance - January 1, 2026							
	Board Reserve-Minimum			0.00			
	Unrestricted			1,620,230.61			**1,620,230.61**
Receipts:							
	Hotel/Motel Tax			298,081.36			
	Other			0.00			
Total Receipts							298,081.36
Disbursements							(192,000.00)
Cash Balance - June 30, 2026							**1,726,311.97**
BUDGET ANALYSIS			**Original Budget**	**Amend. Budget**	**Disbursements**	**Balance**	
31070	Other Contractual Services		150,000.00	150,000.00	0.00	150,000.00	
36011	Repair & Maintenance		200,000.00	200,000.00	0.00	200,000.00	
38529	Debt Service Commitment		383,500.00	383,500.00	192,000.00	191,500.00	
		Total	**733,500.00**	**733,500.00**	**192,000.00**	**541,500.00**	

Saint Joseph County Hotel/Motel Tax Fund
Statement of Receipts and Disbursements
Morris Performing Arts Center Capital Fund No. 7403
For the Period Ending June 30, 2026

Cash Balance - January 1, 2026							
	Board Reserve-Minimum			0.00			
	Unrestricted			1,468,418.09			**1,468,418.09**
Receipts:							
	Hotel/Motel Tax			298,081.36			
	Other			0.00			
Total Receipts							298,081.36
Disbursements							(190,000.00)
Cash Balance - June 30, 2026							**1,576,499.45**
BUDGET ANALYSIS			**Original Budget**	**Amend. Budget**	**Disbursements**	**Balance**	
38529	Debt Service Commitment		380,500.00	380,500.00	190,000.00	190,500.00	
31070	Other Contractual Services		150,000.00	150,000.00	0.00	150,000.00	
		Total	**530,500.00**	**530,500.00**	**190,000.00**	**340,500.00**	

Saint Joseph County Hotel/Motel Tax Fund
Statement of Receipts and Disbursements
Tourism Capital Investment Fund No. 7404
For the Period Ending June 30, 2026

Cash Balance - January 1, 2026							
	Board Reserve-Minimum			0.00			
	Unrestricted			1,698,828.49			**1,698,828.49**
Receipts:							
	Hotel/Motel Tax			596,162.74			
	Other			0.00			
Total Receipts							596,162.74
Disbursements							(750,000.00)
Cash Balance - June 30, 2026							**1,544,991.23**
BUDGET ANALYSIS			**Original Budget**	**Amend. Budget**	**Disbursements**	**Balance**	
35102	Tourism Capital Investment		2,000,000.00	2,000,000.00	750,000.00	1,250,000.00	
		Total	**2,000,000.00**	**2,000,000.00**	**750,000.00**	**1,250,000.00**	



Quarter	Total Receipts	Hotel/Motel Tax Fund	Mishawaka Sports Complex Fund	Potawatomi Zoo Capital Fund	Morris PAC Capital Fund	Tourism Capital Investment Fund
1Q 2011	$ 606,653	$ 606,653	$ -	$ -	$ -	$ -
2Q 2011	707,192	707,192	-	-	-	-
3Q 2011	1,032,047	1,032,047	-	-	-	-
4Q 2011	1,226,188	1,226,188	-	-	-	-
1Q 2012	604,220	604,220	-	-	-	-
2Q 2012	738,302	738,302	-	-	-	-
3Q 2012	1,059,452	1,059,452	-	-	-	-
4Q 2012	1,228,031	1,228,031	-	-	-	-
1Q 2013	663,175	663,175	-	-	-	-
2Q 2013	832,788	832,788	-	-	-	-
3Q 2013	1,101,939	1,101,939	-	-	-	-
4Q 2013	1,254,399	1,254,399	-	-	-	-
1Q 2014	702,981	702,981	-	-	-	-
2Q 2014	880,216	880,216	-	-	-	-
3Q 2014	1,200,636	1,200,636	-	-	-	-
4Q 2014	1,395,635	1,395,635	-	-	-	-
1Q 2015	794,069	794,069	-	-	-	-
2Q 2015	1,015,993	1,015,993	-	-	-	-
3Q 2015	1,335,458	1,335,458	-	-	-	-
4Q 2015	1,604,315	1,604,315	-	-	-	-
1Q 2016	835,922	835,922	-	-	-	-
2Q 2016	1,066,845	1,066,845	-	-	-	-
3Q 2016	1,367,449	1,367,449	-	-	-	-
4Q 2016	1,659,967	1,659,967	-	-	-	-
1Q 2017	875,896	875,896	-	-	-	-
2Q 2017	1,047,377	1,047,377	-	-	-	-
3Q 2017	1,511,195	1,511,195	-	-	-	-
4Q 2017	1,804,665	1,804,665	-	-	-	-
1Q 2018	925,153	925,153	-	-	-	-
2Q 2018	1,147,452	1,147,452	-	-	-	-
3Q 2018	1,659,064	1,659,064	-	-	-	-
4Q 2018	1,948,059	1,948,059	-	-	-	-
1Q 2019	1,061,766	1,061,766	-	-	-	-
2Q 2019	1,213,709	1,213,709	-	-	-	-
3Q 2019	1,630,605	1,358,828	163,033	108,743	-	-
4Q 2019	1,860,475	1,550,334	186,047	124,094	-	-

1Q 2020	1,174,196	978,458	117,420	78,318	-	-
2Q 2020	552,605	460,485	55,261	36,859	-	-
3Q 2020	900,018	749,985	90,001	60,032	-	-
4Q 2020	827,337	689,420	82,734	55,183	-	-
1Q 2021	660,662	550,530	66,066	44,066	-	-
2Q 2021	902,701	752,221	90,270	60,210	-	-
3Q 2021	1,486,166	1,238,421	148,617	99,128	-	-
4Q 2021	2,768,841	1,785,440	339,514	174,159	156,576	313,152
1Q 2022	1,535,550	959,718	191,944	95,972	95,972	191,944
2Q 2022	1,838,677	1,149,175	229,834	114,917	114,917	229,834
3Q 2022	2,648,919	1,655,573	331,115	165,558	165,558	331,115
4Q 2022	2,792,885	1,745,555	349,110	174,555	174,555	349,110
1Q 2023	2,417,595	1,510,997	302,199	151,100	151,100	302,199
2Q 2023	1,525,892	953,682	190,737	95,368	95,368	190,737
3Q 2023	3,050,627	1,906,643	381,328	190,664	190,664	381,328
4Q 2023	3,187,772	1,992,356	398,472	199,236	199,236	398,472
1Q 2024	1,997,498	1,248,436	249,687	124,844	124,844	249,687
2Q 2024	1,695,716	1,059,822	211,965	105,982	105,982	211,965
3Q 2024	3,014,836	1,884,274	376,854	188,427	188,427	376,854
4Q 2024	3,341,395	2,088,371	417,675	208,837	208,837	417,675
1Q 2025	2,580,876	1,613,046	322,610	161,305	161,305	322,610
2Q 2025	2,017,150	1,260,720	252,143	126,072	126,072	252,143
3Q 2025	3,793,644	2,371,028	474,206	237,102	237,102	474,206
4Q 2025	4,630,382	2,893,988	578,798	289,399	289,399	578,798
1Q 2026	2,375,393	1,484,621	296,924	148,462	148,462	296,924
2Q 2026	2,393,908	1,496,192	299,239	149,619	149,619	299,239
Total	**$ 97,710,530**	**$ 77,496,529**	**$ 7,193,803**	**$ 3,768,211**	**$ 3,083,995**	**$ 6,167,992**

Rolling 4 quarter Hotel/Motel Tax Receipts:

Q3 '25 → Q2 '26 = $ 8,245,829

Q3 '24 → Q2 '25 = $ 6,846,411

Q3 '23 → Q2 '24 = $ 6,207,257

Q3 '22 → Q2 '23 = $ 5,865,807

Q3 '21 → Q2 '22 = $ 5,132,754