

South Bend Venues, Parks and Arts
Parks General Fund: Revenues and Expenditures
January 31, 2024

Percentage of Year Completed: 8%

REVENUES						
Account String	Current Month	YTD Total Revenue	Estimated Revenues	Under/(Over) Budget	Percent of Budget	
Taxes						
Property Taxes						
311000 - Civil City Property Taxes	-	-	12,054,149.00	12,054,149.00	0.00%	
Total Property Taxes	-	-	12,054,149.00	12,054,149.00	0.00%	
Total Taxes	-	-	12,054,149.00	12,054,149.00	0.00%	
Total Intergovernmental Revenue	-	-	897,088.00	897,088.00	0.00%	
Licenses & Permits						
Nonbusiness Licenses & Permits						
322050 - Park Food Sales Permit	26.25	26.25	-	(26.25)	0.00%	
Charges for Services						
Culture & Recreation						
347001 - Swimming Pool	-	-	30,600.00	30,600.00	0.00%	
347002 - Picnic Site Rental	-	-	6,277.00	6,277.00	0.00%	
347003 - Golf Season Pass	162,899.00	162,899.00	230,000.00	67,101.00	70.83%	
347004 - Golf Green Fees	-	-	820,000.00	820,000.00	0.00%	
347005 - Golf Cart Rentals	-	-	400,000.00	400,000.00	0.00%	
347006 - Golf Pro Shop Retail	178.44	178.44	87,000.00	86,821.56	0.21%	
347007 - Golf Driving Range	-	-	45,000.00	45,000.00	0.00%	
347010 - Concession Sales	-	-	57,324.00	57,324.00	0.00%	
347011 - Recreational Programming	29,838.35	29,838.35	379,767.00	349,928.65	7.86%	
347012 - Food Sales	-	-	72,500.00	72,500.00	0.00%	
347013 - Nonalcoholic Beverage	-	-	44,000.00	44,000.00	0.00%	
347014 - Alcoholic Beverage Sales	-	-	155,000.00	155,000.00	0.00%	
347015 - Lease of Stadium	-	-	75,000.00	75,000.00	0.00%	
347016 - East Race Waterway	-	-	51,000.00	51,000.00	0.00%	
347017 - Ice Skating	95,048.61	95,048.61	408,000.00	312,951.39	23.30%	
347021 - Tree Maintenance	605.00	605.00	-	(605.00)	0.00%	
347023 - Graffiti Removal	-	-	2,000.00	2,000.00	0.00%	
347026 - Room Rental	15,434.80	15,434.80	61,400.00	45,965.20	25.14%	
347030 - Merch Sales	416.63	416.63	-	(416.63)	0.00%	
347040 - Pavilion Rental	1,721.07	1,721.07	34,384.00	32,662.93	5.01%	
Total Culture & Recreation	306,141.90	306,141.90	2,959,252.00	2,653,110.10	10.35%	
Total Charges for Services	306,141.90	306,141.90	2,959,252.00	2,653,110.10	10.35%	
Miscellaneous Revenue						
360000 - Miscellaneous	1.80	1.80	11,000.00	10,998.20	0.02%	
361000 - Interest Earnings	26,846.17	26,846.17	59,330.15	32,483.98	45.25%	
362000 - Rental of Property	100.00	100.00	73,784.00	73,684.00	0.14%	
367000 - Donations from Private Sources	-	-	294,000.00	294,000.00	0.00%	
Total Miscellaneous Revenue	26,947.97	26,947.97	438,114.15	411,166.18	6.15%	
Refunds & Reimbursements						
380000 - Misc Reimbursements	1,150.85	1,150.85	-	(1,150.85)	0.00%	
396000 - Refunds	1,000.00	1,000.00	-	(1,000.00)	0.00%	
Total Refunds & Reimbursements	2,150.85	2,150.85	-	(2,150.85)	0.00%	
Other Sources						
391000 - Interfund Transfers In	-	-	6,000,000.00	6,000,000.00	0.00%	
393000 - Capital Lease Proceeds	-	-	1,172,500.00	1,172,500.00	0.00%	
Total Other Sources	-	-	7,172,500.00	7,172,500.00	0.00%	
Total Revenue	335,266.97	335,266.97	23,521,103.15	23,185,836.18	1.43%	

EXPENDITURES							
Account String	Current Month	YTD Total Expenses	Open Encumbrances	YTD Total w/ Encumb.	Amended Budget	Available Budget	Percent of Budget
Personnel Expenses							
Salaries & Wages							
410001 - Salaried Wages	228,954.63	228,954.63	-	228,954.63	3,692,034.00	3,463,079.37	6.20%
410002 - Teamster Wages	120,868.52	120,868.52	-	120,868.52	1,744,777.00	1,623,908.48	6.93%
410003 - Permanent Part Time	30,835.20	30,835.20	-	30,835.20	1,127,663.00	1,096,827.80	2.73%
410004 - Extra & Overtime	8,359.62	8,359.62	-	8,359.62	58,850.00	50,490.38	14.20%

410005 - Seasonal & Interns	56,042.01	56,042.01	-	56,042.01	834,950.90	778,908.89	6.71%
410007 - Longevity Pay	500.00	500.00	-	500.00	8,050.00	7,550.00	6.21%
410022 - Park Board Stipend	-	-	-	-	1,200.00	1,200.00	0.00%
Total Salaries & Wages	445,559.98	445,559.98	-	445,559.98	7,467,524.90	7,021,964.92	5.97%
Employee Benefits							
411001 - FICA Regular	34,243.27	34,243.27	-	34,243.27	573,710.20	539,466.93	5.97%
411004 - PERF Regular	40,350.34	40,350.34	-	40,350.34	620,128.99	579,778.65	6.51%
411005 - PERF Union	1,262.56	1,262.56	-	1,262.56	27,495.78	26,233.22	4.59%
411007 - Unemployment Comp	36.43	36.43	-	36.43	6,604.46	6,568.03	0.55%
411008 - Health Insurance	84,752.74	84,752.74	-	84,752.74	1,492,488.00	1,407,735.26	5.68%
411009 - Life Insurance	860.00	860.00	-	860.00	11,400.00	10,540.00	7.54%
411010 - Med/Surgical/Dental	1,000.52	1,000.52	-	1,000.52	-	(1,000.52)	0.00%
411014 - Parental Leave	1,250.67	1,250.67	-	1,250.67	18,162.24	16,911.57	6.89%
411201 - Tool Allowance	264.83	264.83	-	264.83	4,800.00	4,535.17	5.52%
411203 - Job Readiness Allow.	15,725.00	15,725.00	-	15,725.00	16,575.00	850.00	94.87%
411204 - Auto Allowance	-	-	-	-	3,200.00	3,200.00	0.00%
411206 - Cell Phone Allowance	605.00	605.00	-	605.00	8,580.00	7,975.00	7.05%
Total Employee Benefits	180,351.36	180,351.36	-	180,351.36	2,783,144.67	2,602,793.31	6.48%
Total Personnel Expenses	625,911.34	625,911.34	-	625,911.34	10,250,669.57	9,624,758.23	6.11%
Supplies Expenses							
Office Supplies							
421000 - General Office Supplies	4,805.29	4,805.29	205.92	5,011.21	21,092.96	16,081.75	23.76%
Total Office Supplies	4,805.29	4,805.29	205.92	5,011.21	21,092.96	16,081.75	23.76%
Operating Supplies							
422000 - Other Operating Supplies	11,169.37	11,169.37	42,392.69	53,562.06	306,683.34	253,121.28	17.46%
422001 - C.S. Gasoline	14,083.42	14,083.42	-	14,083.42	231,000.00	216,916.58	6.10%
422002 - Diesel/CNG	-	-	-	-	3,645.00	3,645.00	0.00%
422003 - Gasoline	-	-	897.90	897.90	25,564.90	24,667.00	3.51%
422005 - Uniforms	171.41	171.41	-	171.41	19,299.00	19,127.59	0.89%
422006 - Computer Supplies & Equipment	-	-	-	-	2,500.00	2,500.00	0.00%
422007 - Cleaning Supplies	3,526.13	3,526.13	-	3,526.13	12,520.00	8,993.87	28.16%
422008 - Medical/Safety Supplies	190.34	190.34	-	190.34	23,205.00	23,014.66	0.82%
422009 - Recreation Supplies	12,595.49	12,595.49	-	12,595.49	146,887.00	134,291.51	8.57%
422010 - Plants Chemicals Seed & Fertilizer	4,577.55	4,577.55	11,141.31	15,718.86	259,692.13	243,973.27	6.05%
422014 - Concessions Inventory	-	-	-	-	177,770.00	177,770.00	0.00%
422016 - Inventory For Sale	371.24	371.24	72,773.00	73,144.24	68,000.00	(5,144.24)	107.57%
Total Operating Supplies	46,684.95	46,684.95	127,204.90	173,889.85	1,276,766.37	1,102,876.52	13.62%
Repair & Maintenance Supplies							
423000 - Other R&M Supplies	15,331.38	15,331.38	7,621.57	22,952.95	319,958.52	297,005.57	7.17%
423001 - Building Materials	1,169.46	1,169.46	8,314.47	9,483.93	208,950.00	199,466.07	4.54%
423006 - Small Tools & Equipment	3,058.92	3,058.92	10,392.75	13,451.67	27,034.80	13,583.13	49.76%
423009 - Repair Parts	3,836.84	3,836.84	29,624.35	33,461.19	103,576.25	70,115.06	32.31%
Total Repair & Maintenance Supplies	23,396.60	23,396.60	55,953.14	79,349.74	659,519.57	580,169.83	12.03%
Total Supplies Expenses	74,886.84	74,886.84	183,363.96	258,250.80	1,957,378.90	1,699,128.10	13.19%
Services & Charges Expenses							
Professional Services							
431000 - Other Professional Services	7,779.47	7,779.47	15,768.00	23,547.47	213,854.00	190,306.53	11.01%
431001 - Legal Services	7,663.00	7,663.00	47,530.25	55,193.25	55,193.25	-	100.00%
431014 - Collection Costs	6.25	6.25	-	6.25	200.00	193.75	3.13%
431019 - Security Services	5,237.69	5,237.69	30,880.00	36,117.69	111,895.00	75,777.31	32.28%
Total Professional Services	20,686.41	20,686.41	94,178.25	114,864.66	381,142.25	266,277.59	30.14%
Communication & Transportation							
432002 - Mailing	211.51	211.51	-	211.51	5,000.00	4,788.49	4.23%
432003 - Travel	-	-	784.55	784.55	28,001.00	27,216.45	2.80%
432004 - Telecommunications	87.72	87.72	1,939.76	2,027.48	5,927.48	3,900.00	34.20%
432005 - Mileage Reimb	-	-	-	-	6,375.00	6,375.00	0.00%
Total Communication & Transportation	299.23	299.23	2,724.31	3,023.54	45,303.48	42,279.94	6.67%
Printing & Advertising							
433001 - Outside Printing Services	15.00	15.00	-	15.00	14,344.00	14,329.00	0.10%
433002 - Publication of Legal Notice	198.32	198.32	81.40	279.72	8,859.64	8,579.92	3.16%
433003 - Promotional	1,537.02	1,537.02	500.00	2,037.02	684,843.00	682,805.98	0.30%
Total Printing & Advertising	1,750.34	1,750.34	581.40	2,331.74	708,046.64	705,714.90	0.33%
Utilities							
435001 - Electric	34,510.79	34,510.79	-	34,510.79	563,100.00	528,589.21	6.13%
435002 - Natural Gas	21,473.75	21,473.75	-	21,473.75	305,000.00	283,526.25	7.04%

435004 - Water	7,109.96	7,109.96	-	7,109.96	335,000.00	327,890.04	2.12%
Total Utilities	63,094.50	63,094.50	-	63,094.50	1,203,100.00	1,140,005.50	5.24%
Repairs & Maintenance							
436000 - Other R&M	1,717.66	1,717.66	9,504.04	11,221.70	268,540.04	257,318.34	4.18%
436001 - Building R&M	35,483.30	35,483.30	25,203.61	60,686.91	318,245.99	257,559.08	19.07%
436003 - Auto Equip R&M	31,618.28	31,618.28	-	31,618.28	351,750.00	320,131.72	8.99%
436005 - Other Equip R&M	-	-	-	-	1,050.00	1,050.00	0.00%
436006 - Radio Equip R&M	472.84	472.84	-	472.84	16,000.00	15,527.16	2.96%
436011 - Exterminating	983.00	983.00	2,053.00	3,036.00	17,036.00	14,000.00	17.82%
Total Repairs & Maintenance	70,275.08	70,275.08	36,760.65	107,035.73	972,622.03	865,586.30	11.00%
Rentals							
437002 - Equipment Rental	1,452.00	1,452.00	-	1,452.00	1,500.00	48.00	96.80%
437005 - Parking Space Rental	-	-	12,000.00	12,000.00	12,000.00	-	100.00%
437006 - Recreation Space Rental	-	-	-	-	1,260.00	1,260.00	0.00%
Total Rentals	1,452.00	1,452.00	12,000.00	13,452.00	14,760.00	1,308.00	91.14%
Debt Service							
438100 - Principal	-	-	394,615.82	394,615.82	721,408.69	326,792.87	54.70%
438200 - Interest	-	-	71,861.44	71,861.44	109,363.05	37,501.61	65.71%
438300 - Paying Agent Fees	-	-	-	-	5,500.00	5,500.00	0.00%
Total Debt Service	-	-	466,477.26	466,477.26	836,271.74	369,794.48	55.78%
Other Charges & Services							
439000 - Misc Charges & Svcs	9,842.32	9,842.32	55,739.88	65,582.20	546,035.45	480,453.25	12.01%
439001 - Other Contractual Services	-	-	1,969.00	1,969.00	88,016.00	86,047.00	2.24%
439002 - Licenses & Permits	3,150.00	3,150.00	3,555.56	6,705.56	15,374.00	8,668.44	43.62%
439003 - Subscriptions	72.99	72.99	-	72.99	3,845.00	3,772.01	1.90%
439004 - Dues & Memberships	325.00	325.00	549.00	874.00	21,513.00	20,639.00	4.06%
439005 - Bank & Credit Card Fees	11,722.25	11,722.25	-	11,722.25	108,000.00	96,277.75	10.85%
439006 - Education & Training	1,503.74	1,503.74	5,860.90	7,364.64	47,206.96	39,842.32	15.60%
439009 - Trash Removal	2,717.98	2,717.98	26,470.84	29,188.82	46,140.01	16,951.19	63.26%
439012 - Uniform Services	1,651.32	1,651.32	-	1,651.32	18,000.00	16,348.68	9.17%
439099 - Cashier Over/Short	(0.08)	(0.08)	-	(0.08)	400.00	400.08	(0.02%)
439100 - Refunds/Awards/Indemnities	1,050.00	1,050.00	-	1,050.00	45,316.00	44,266.00	2.32%
439300 - Grants & Subsidies	202,190.00	202,190.00	200,000.00	402,190.00	435,000.00	32,810.00	92.46%
Total Other Services & Charges	234,225.52	234,225.52	294,145.18	528,370.70	1,374,846.42	846,475.72	38.43%
Total Services & Charges Expenses	391,783.08	391,783.08	906,867.05	1,298,650.13	5,536,092.56	4,237,442.43	23.46%
Capital Outlay							
Buildings							
443001 - Building Improvements	58,218.32	58,218.32	6,137,394.53	6,195,612.85	6,707,296.00	511,683.15	92.37%
Total Buildings	58,218.32	58,218.32	6,137,394.53	6,195,612.85	6,707,296.00	511,683.15	92.37%
444000 - Land Improvements	88,439.97	88,439.97	366,130.79	454,570.76	1,723,803.43	1,269,232.67	26.37%
Machinery & Equipment							
445003 - Park Equipment	1,000.00	1,000.00	521,470.54	522,470.54	747,324.97	224,854.43	69.91%
445100 - Lease Purchase/Motor Equip	-	-	387,301.25	387,301.25	808,500.81	421,199.56	47.90%
445108 - Lease Purchase/Other Equip	-	-	-	-	152,508.00	152,508.00	0.00%
Total Machinery & Equipment	1,000.00	1,000.00	908,771.79	909,771.79	1,708,333.78	798,561.99	53.25%
Total Capital Expenses	147,658.29	147,658.29	7,412,297.11	7,559,955.40	10,139,433.21	2,579,477.81	74.56%
Other Uses							
452002 - Allocations-Admin Cost	-	-	-	-	637,644.33	637,644.33	0.00%
452003 - Allocations-IT	-	-	-	-	973,876.81	973,876.81	0.00%
452004 - Allocations-Liability Insurance	-	-	-	-	282,135.00	282,135.00	0.00%
452008 - Allocations-Payroll Cost	-	-	-	-	195,278.00	195,278.00	0.00%
452009 - Allocations-Facilities Mgmt	-	-	-	-	28,934.42	28,934.42	0.00%
Total Other Uses	-	-	-	-	2,117,868.56	2,117,868.56	0.00%
Total Expenses	1,240,239.55	1,240,239.55	8,502,528.12	9,742,767.67	30,001,442.80	20,258,675.13	32.47%