

South Bend Venues, Parks and Arts
Parks General Fund: Revenues and Expenditures
February 29, 2024

Percentage of Year Completed: 17%

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)	0.00%	
Charges for Services						
Culture & Recreation						
347001 - Swimming Pool	-	-	30,600.00	30,600.00	0.00%	
347002 - Picnic Site Rental	50.52	50.52	6,277.00	6,226.48	0.80%	
347003 - Golf Season Pass	48,824.25	211,723.25	230,000.00	18,276.75	92.05%	
347004 - Golf Green Fees	4,707.00	4,707.00	820,000.00	815,293.00	0.57%	
347005 - Golf Cart Rentals	645.66	645.66	400,000.00	399,354.34	0.16%	
347006 - Golf Pro Shop Retail	387.42	565.86	87,000.00	86,434.14	0.65%	
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	45,522.93	75,361.28	379,767.00	304,405.72	19.84%	
347012 - Food Sales	35.04	35.04	72,500.00	72,464.96	0.05%	
347013 - Nonalcoholic Beverage	94.66	95.59	44,000.00	43,904.41	0.22%	
347014 - Alcoholic Beverage Sales	220.11	224.78	155,000.00	154,775.22	0.15%	
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	45,282.86	140,331.47	408,000.00	267,668.53	34.39%	
347021 - Tree Maintenance	1,444.00	2,049.00	-	(2,049.00)	0.00%	
347023 - Graffiti Removal	-	-	2,000.00	2,000.00	0.00%	
347026 - Room Rental	8,231.75	23,641.35	61,400.00	37,758.65	38.50%	
347030 - Merch Sales	311.25	706.60	-	(706.60)	0.00%	
347040 - Pavilion Rental	1,422.56	3,143.63	34,384.00	31,240.37	9.14%	
347100 - Concessions-Employee Discounts	(1.68)	(1.68)	-	1.68	0.00%	
Total Culture & Recreation	157,178.33	463,279.35	2,959,252.00	2,495,972.65	15.66%	
Total Charges for Services	157,178.33	463,279.35	2,959,252.00	2,495,972.65	15.66%	
Miscellaneous Revenue						
360000 - Miscellaneous	0.15	1.95	11,000.00	10,998.05	0.02%	
360001 - Sale of Scrap Metal	215.36	215.36	-	(215.36)	0.00%	
361000 - Interest Earnings	22,084.20	49,160.94	59,330.15	10,169.21	82.86%	
362000 - Rental of Property	6,068.09	6,168.09	73,784.00	67,615.91	8.36%	
367000 - Donations from Private Sources	-	-	294,000.00	294,000.00	0.00%	
Total Miscellaneous Revenue	28,367.80	55,546.34	438,114.15	382,567.81	12.68%	
Refunds & Reimbursements						
380000 - Misc Reimbursements	2,596.54	3,747.39	-	(3,747.39)	0.00%	
396000 - Refunds	-	1,000.00	-	(1,000.00)	0.00%	
Total Refunds & Reimbursements	2,596.54	4,747.39	-	(4,747.39)	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	188,142.67	523,599.33	23,521,103.15	22,997,503.82	2.23%	

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	216,000.27	439,140.38	-	439,140.38	3,690,874.00	3,251,733.62	11.90%
410002 - Teamster Wages	122,792.19	243,660.71	-	243,660.71	1,735,277.00	1,491,616.29	14.04%

410003 - Permanent Part Time	38,014.23	68,849.43	-	68,849.43	1,126,063.00	1,057,213.57	6.11%
410004 - Extra & Overtime	14,730.19	23,089.81	-	23,089.81	58,850.00	35,760.19	39.24%
410005 - Seasonal & Interns	42,273.17	98,315.18	-	98,315.18	834,950.90	736,635.72	11.77%
410007 - Longevity Pay	1,350.00	1,850.00	-	1,850.00	8,050.00	6,200.00	22.98%
410017 - Stand By Pay	374.96	374.96	-	374.96	2,500.00	2,125.04	15.00%
410022 - Park Board Stipend	-	-	-	-	1,200.00	1,200.00	0.00%
Total Salaries & Wages	435,535.01	875,280.47	-	875,280.47	7,457,764.90	6,582,484.43	11.74%

Employee Benefits

411001 - FICA Regular	32,391.83	66,175.84	-	66,175.84	573,710.20	507,534.36	11.53%
411004 - PERF Regular	38,136.38	77,829.34	-	77,829.34	620,128.99	542,299.65	12.55%
411005 - PERF Union	1,220.86	2,483.42	-	2,483.42	27,495.78	25,012.36	9.03%
411007 - Unemployment Comp	35.66	71.51	-	71.51	6,604.46	6,532.95	1.08%
411008 - Health Insurance	79,769.51	164,383.05	-	164,383.05	1,492,488.00	1,328,104.95	11.01%
411009 - Life Insurance	810.00	1,660.00	-	1,660.00	11,400.00	9,740.00	14.56%
411010 - Med/Surgical/Dental	956.93	1,957.45	-	1,957.45	9,900.00	7,942.55	19.77%
411014 - Parental Leave	1,233.79	2,464.15	-	2,464.15	18,162.24	15,698.09	13.57%
411201 - Tool Allowance	-	264.83	-	264.83	4,800.00	4,535.17	5.52%
411203 - Job Readiness Allow.	-	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	550.00	1,100.00	-	1,100.00	8,440.00	7,340.00	13.03%
Total Employee Benefits	155,104.96	334,114.59	-	334,114.59	2,792,904.67	2,458,790.08	11.96%

Total Personnel Expenses	590,639.97	1,209,395.06	-	1,209,395.06	10,250,669.57	9,041,274.51	11.80%
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Supplies Expenses

Office Supplies

421000 - General Office Supplies	1,442.42	6,247.71	303.18	6,550.89	21,592.96	15,042.07	30.34%
Total Office Supplies	1,442.42	6,247.71	303.18	6,550.89	21,592.96	15,042.07	30.34%

Operating Supplies

422000 - Other Operating Supplies	23,444.19	34,613.56	54,579.87	89,193.43	306,183.34	216,989.91	29.13%
422001 - C.S. Gasoline	11,397.35	25,480.77	-	25,480.77	231,000.00	205,519.23	11.03%
422002 - Diesel/CNG	-	-	-	-	3,645.00	3,645.00	0.00%
422003 - Gasoline	1,462.50	1,462.50	897.90	2,360.40	25,564.90	23,204.50	9.23%
422005 - Uniforms	534.22	705.63	-	705.63	19,299.00	18,593.37	3.66%
422006 - Computer Supplies & Equipment	-	-	-	-	2,500.00	2,500.00	0.00%
422007 - Cleaning Supplies	2,696.19	6,222.32	-	6,222.32	12,520.00	6,297.68	49.70%
422008 - Medical/Safety Supplies	2,529.14	2,719.48	-	2,719.48	23,205.00	20,485.52	11.72%
422009 - Recreation Supplies	6,968.91	19,564.40	932.67	20,497.07	146,887.00	126,389.93	13.95%
422010 - Plants Chemicals Seed & Fertilizer	-	4,577.55	113,517.52	118,095.07	246,692.13	128,597.06	47.87%
422014 - Concessions Inventory	437.48	437.48	-	437.48	177,770.00	177,332.52	0.25%
422016 - Inventory For Sale	40,296.82	40,668.06	32,476.18	73,144.24	81,000.00	7,855.76	90.30%
Total Operating Supplies	89,766.80	136,451.75	202,404.14	338,855.89	1,276,266.37	937,410.48	26.55%

Repair & Maintenance Supplies

423000 - Other R&M Supplies	15,044.96	30,376.34	9,590.92	39,967.26	314,958.52	274,991.26	12.69%
423001 - Building Materials	2,289.93	3,459.39	9,283.38	12,742.77	208,950.00	196,207.23	6.10%
423006 - Small Tools & Equipment	1,202.79	4,261.71	12,324.09	16,585.80	30,034.80	13,449.00	55.22%
423009 - Repair Parts	17,253.81	21,090.65	34,879.00	55,969.65	105,576.25	49,606.60	53.01%
Total Repair & Maintenance Supplies	35,791.49	59,188.09	66,077.39	125,265.48	659,519.57	534,254.09	18.99%

Total Supplies Expenses	127,000.71	201,887.55	268,784.71	470,672.26	1,957,378.90	1,486,706.64	24.05%
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Services & Charges Expenses

Professional Services

431000 - Other Professional Services	7,018.61	14,798.08	44,968.20	59,766.28	213,354.00	153,587.72	28.01%
431001 - Legal Services	3,057.00	10,720.00	49,473.25	60,193.25	55,193.25	(5,000.00)	109.06%
431014 - Collection Costs	194.50	200.75	-	200.75	400.00	199.25	50.19%
431019 - Security Services	22,984.80	28,222.49	18,149.85	46,372.34	111,895.00	65,522.66	41.44%
Total Professional Services	33,254.91	53,941.32	112,591.30	166,532.62	380,842.25	214,309.63	43.73%

Communication & Transportation

432002 - Mailing	587.68	799.19	-	799.19	5,000.00	4,200.81	15.98%
432003 - Travel	-	-	228.55	228.55	28,001.00	27,772.45	0.82%
432004 - Telecommunications	87.72	175.44	1,852.04	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	675.40	974.63	2,080.59	3,055.22	45,303.48	42,248.26	6.74%

Printing & Advertising

433001 - Outside Printing Services	-	15.00	-	15.00	14,344.00	14,329.00	0.10%
433002 - Publication of Legal Notice	-	198.32	81.40	279.72	8,859.64	8,579.92	3.16%
433003 - Promotional	28,514.72	30,051.74	500.00	30,551.74	684,843.00	654,291.26	4.46%
Total Printing & Advertising	28,514.72	30,265.06	581.40	30,846.46	708,046.64	677,200.18	4.36%

Utilities							
435001 - Electric	45,921.73	80,432.52	-	80,432.52	563,100.00	482,667.48	14.28%
435002 - Natural Gas	25,307.87	46,781.62	-	46,781.62	305,000.00	258,218.38	15.34%
435004 - Water	6,770.47	13,880.43	-	13,880.43	335,000.00	321,119.57	4.14%
Total Utilities	78,000.07	141,094.57	-	141,094.57	1,203,100.00	1,062,005.43	11.73%
Repairs & Maintenance							
436000 - Other R&M	1,621.40	3,339.06	10,231.62	13,570.68	264,540.04	250,969.36	5.13%
436001 - Building R&M	26,942.56	62,425.86	66,833.61	129,259.47	318,245.99	188,986.52	40.62%
436003 - Auto Equip R&M	29,662.79	61,281.07	-	61,281.07	351,750.00	290,468.93	17.42%
436005 - Other Equip R&M	-	-	-	-	1,050.00	1,050.00	0.00%
436006 - Radio Equip R&M	1,060.50	1,533.34	-	1,533.34	16,000.00	14,466.66	9.58%
436011 - Exterminating	651.00	1,634.00	1,402.00	3,036.00	17,036.00	14,000.00	17.82%
Total Repairs & Maintenance	59,938.25	130,213.33	78,467.23	208,680.56	968,622.03	759,941.47	21.54%
Rentals							
437002 - Equipment Rental	-	1,452.00	-	1,452.00	4,500.00	3,048.00	32.27%
437005 - Parking Space Rental	13,200.00	13,200.00	-	13,200.00	13,200.00	-	100.00%
437006 - Recreation Space Rental	-	-	-	-	1,260.00	1,260.00	0.00%
Total Rentals	13,200.00	14,652.00	-	14,652.00	18,960.00	4,308.00	77.28%
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	14,763.72	24,606.04	73,093.26	97,699.30	512,835.45	415,136.15	19.05%
439001 - Other Contractual Services	-	-	23,969.00	23,969.00	110,016.00	86,047.00	21.79%
439002 - Licenses & Permits	6,127.54	9,277.54	-	9,277.54	14,874.00	5,596.46	62.37%
439003 - Subscriptions	92.98	165.97	-	165.97	3,845.00	3,679.03	4.32%
439004 - Dues & Memberships	1,098.11	1,423.11	-	1,423.11	21,513.00	20,089.89	6.62%
439005 - Bank & Credit Card Fees	6,660.94	18,383.55	-	18,383.55	108,000.00	89,616.45	17.02%
439006 - Education & Training	1,151.31	2,655.05	5,816.80	8,471.85	47,206.96	38,735.11	17.95%
439009 - Trash Removal	7,108.23	9,826.21	44,088.25	53,914.46	57,940.01	4,025.55	93.05%
439012 - Uniform Services	1,921.19	3,572.51	-	3,572.51	18,000.00	14,427.49	19.85%
439099 - Cashier Over/Short	-	(0.08)	-	(0.08)	400.00	400.08	(0.02%)
439100 - Refunds/Awards/Indemnities	-	1,050.00	-	1,050.00	45,316.00	44,266.00	2.32%
439300 - Grants & Subsidies	-	202,190.00	200,000.00	402,190.00	435,000.00	32,810.00	92.46%
Total Other Services & Charges	38,924.02	273,149.90	346,967.31	620,117.21	1,374,946.42	754,829.21	45.10%
Total Services & Charges Expenses	252,507.37	644,290.81	1,007,165.09	1,651,455.90	5,536,092.56	3,884,636.66	29.83%
Capital Outlay							
Buildings							
443001 - Building Improvements	1,578.98	59,797.30	6,135,815.55	6,195,612.85	6,707,296.00	511,683.15	92.37%
Total Buildings	1,578.98	59,797.30	6,135,815.55	6,195,612.85	6,707,296.00	511,683.15	92.37%
444000 - Land Improvements	316,267.60	404,707.57	49,863.19	454,570.76	1,723,803.43	1,269,232.67	26.37%
Machinery & Equipment							
445003 - Park Equipment	-	1,000.00	521,470.54	522,470.54	747,324.97	224,854.43	69.91%
445006 - Computer Equip/Network	37,300.00	37,300.00	-	37,300.00	37,300.00	-	100.00%
445100 - Lease Purchase/Motor Equip	28,667.00	28,667.00	534,482.93	563,149.93	808,500.81	245,350.88	69.65%
445108 - Lease Purchase/Other Equip	-	-	-	-	115,208.00	115,208.00	0.00%
Total Machinery & Equipment	65,967.00	66,967.00	1,055,953.47	1,122,920.47	1,708,333.78	585,413.31	65.73%
Total Capital Expenses	383,813.58	531,471.87	7,241,632.21	7,773,104.08	10,139,433.21	2,366,329.13	76.66%
Other Uses							
452002 - Allocations-Admin Cost	53,137.02	106,274.04	-	106,274.04	637,644.33	531,370.29	16.67%
452003 - Allocations-IT	81,156.40	162,312.80	-	162,312.80	973,876.81	811,564.01	16.67%
452004 - Allocations-Liability Insurance	23,511.25	47,022.50	-	47,022.50	282,135.00	235,112.50	16.67%
452008 - Allocations-Payroll Cost	16,273.17	32,546.34	-	32,546.34	195,278.00	162,731.66	16.67%
452009 - Allocations-Facilities Mgmt	2,411.19	4,822.38	-	4,822.38	28,934.42	24,112.04	16.67%
Total Other Uses	176,489.03	352,978.06	-	352,978.06	2,117,868.56	1,764,890.50	16.67%
Total Expenses	1,530,450.66	2,940,023.35	8,517,582.01	11,457,605.36	30,001,442.80	18,543,837.44	38.19%