

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

Percentage of Year Completed: 25%

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	52.50	78.75	-	(78.75)	0.00%
Charges for Services					
Culture & Recreation					
347001 - Swimming Pool	-	-	30,600.00	30,600.00	0.00%
347002 - Picnic Site Rental	99.99	150.51	6,277.00	6,126.49	2.40%
347003 - Golf Season Pass	25,453.00	237,176.25	230,000.00	(7,176.25)	103.12%
347004 - Golf Green Fees	18,289.00	22,996.00	820,000.00	797,004.00	2.80%
347005 - Golf Cart Rentals	7,863.07	8,508.73	400,000.00	391,491.27	2.13%
347006 - Golf Pro Shop Retail	2,915.59	3,481.45	87,000.00	83,518.55	4.00%
347007 - Golf Driving Range	751.00	751.00	45,000.00	44,249.00	1.67%
347009 - Golf Outings	2,240.00	2,240.00	-	(2,240.00)	0.00%
347010 - Concession Sales	-	-	57,324.00	57,324.00	0.00%
347011 - Recreational Programming	83,692.26	159,053.54	379,767.00	220,713.46	41.88%
347012 - Food Sales	1,133.25	1,168.29	72,500.00	71,331.71	1.61%
347013 - Nonalcoholic Beverage	628.96	724.55	44,000.00	43,275.45	1.65%
347014 - Alcoholic Beverage Sales	2,465.07	2,689.85	155,000.00	152,310.15	1.74%
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	880.62	141,212.09	408,000.00	266,787.91	34.61%
347021 - Tree Maintenance	1,890.50	3,962.00	-	(3,962.00)	0.00%
347023 - Graffiti Removal	-	-	2,000.00	2,000.00	0.00%
347026 - Room Rental	7,462.35	31,103.70	61,400.00	30,296.30	50.66%
347030 - Merch Sales	58.25	764.85	-	(764.85)	0.00%
347040 - Pavilion Rental	3,213.74	6,357.37	34,384.00	28,026.63	18.49%
347100 - Concessions-Employee Discounts	(45.30)	(46.98)	-	46.98	0.00%
Total Culture & Recreation	158,991.35	622,293.20	2,959,252.00	2,336,958.80	21.03%
Total Charges for Services	158,991.35	622,293.20	2,959,252.00	2,336,958.80	21.03%
Miscellaneous Revenue					
360000 - Miscellaneous	15.63	902.58	11,000.00	10,097.42	8.21%
360001 - Sale of Scrap Metal	-	215.36	-	(215.36)	0.00%
361000 - Interest Earnings	16,798.60	66,139.94	59,330.15	(6,809.79)	111.48%
362000 - Rental of Property	6,028.09	12,196.18	73,784.00	61,587.82	16.53%
367000 - Donations from Private Sources	-	-	294,000.00	294,000.00	0.00%
Total Miscellaneous Revenue	22,842.32	79,454.06	438,114.15	358,660.09	18.14%
Refunds & Reimbursements					
380000 - Misc Reimbursements	29.99	3,777.38	-	(3,777.38)	0.00%
380001 - Insurance Claims	2,596.00	2,596.00	-	(2,596.00)	0.00%
396000 - Refunds	-	1,000.00	-	(1,000.00)	0.00%
Total Refunds & Reimbursements	2,625.99	7,373.38	-	(7,373.38)	0.00%
Other Sources					
391000 - Interfund Transfers In	500,000.00	1,500,000.00	6,000,000.00	4,500,000.00	25.00%
393000 - Capital Lease Proceeds	-	-	1,172,500.00	1,172,500.00	0.00%
Total Other Sources	500,000.00	1,500,000.00	7,172,500.00	5,672,500.00	20.91%
Total Revenue	684,512.16	2,209,199.39	23,521,103.15	21,311,903.76	9.39%

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	320,457.42	759,597.80	-	759,597.80	3,665,443.00	2,905,845.20	20.72%
410002 - Teamster Wages	178,505.80	422,166.51	-	422,166.51	1,735,277.00	1,313,110.49	24.33%
410003 - Permanent Part Time	72,695.01	141,544.44	-	141,544.44	1,114,153.00	972,608.56	12.70%
410004 - Extra & Overtime	10,101.98	33,191.79	-	33,191.79	88,600.00	55,408.21	37.46%
410005 - Seasonal & Interns	50,744.44	149,059.62	-	149,059.62	837,991.90	688,932.28	17.79%
410007 - Longevity Pay	1,050.00	2,900.00	-	2,900.00	8,250.00	5,350.00	35.15%
410017 - Stand By Pay	366.68	741.64	-	741.64	2,500.00	1,758.36	29.67%
410022 - Park Board Stipend	-	-	-	-	1,200.00	1,200.00	0.00%
Total Salaries & Wages	633,921.33	1,509,201.80	-	1,509,201.80	7,453,414.90	5,944,213.10	20.25%

Employee Benefits

411001 - FICA Regular	47,347.31	113,523.15	-	113,523.15	573,710.20	460,187.05	19.79%
411004 - PERF Regular	53,123.11	130,952.45	-	130,952.45	620,128.99	489,176.54	21.12%
411005 - PERF Union	1,726.33	4,209.75	-	4,209.75	27,495.78	23,286.03	15.31%
411007 - Unemployment Comp	52.40	123.91	-	123.91	6,604.46	6,480.55	1.88%
411008 - Health Insurance	77,955.34	242,338.39	-	242,338.39	1,492,488.00	1,250,149.61	16.24%
411009 - Life Insurance	785.00	2,445.00	-	2,445.00	11,400.00	8,955.00	21.45%
411010 - Med/Surgical/Dental	935.48	2,892.93	-	2,892.93	13,225.00	10,332.07	21.87%
411014 - Parental Leave	1,804.11	4,268.26	-	4,268.26	18,162.24	13,893.98	23.50%
411015 - Other Fringe Benefits	-	1,400.00	-	1,400.00	-	(1,400.00)	0.00%
411200 - Clothing Allowance	135.40	135.40	-	135.40	600.00	464.60	22.57%
411201 - Tool Allowance	-	264.83	500.00	764.83	4,800.00	4,035.17	15.93%
411203 - Job Readiness Allow.	-	15,725.00	-	15,725.00	17,000.00	1,275.00	92.50%
411204 - Auto Allowance	-	-	-	-	3,200.00	3,200.00	0.00%
411206 - Cell Phone Allowance	550.00	1,650.00	-	1,650.00	8,440.00	6,790.00	19.55%
Total Employee Benefits	184,414.48	519,929.07	500.00	520,429.07	2,797,254.67	2,276,825.60	18.60%

Total Personnel Expenses	818,335.81	2,029,130.87	500.00	2,029,630.87	10,250,669.57	8,221,038.70	19.80%
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Supplies Expenses**Office Supplies**

421000 - General Office Supplies	1,370.47	7,618.18	187.63	7,805.81	24,592.96	16,787.15	31.74%
Total Office Supplies	1,370.47	7,618.18	187.63	7,805.81	24,592.96	16,787.15	31.74%

Operating Supplies

422000 - Other Operating Supplies	15,452.58	50,066.14	69,656.45	119,722.59	311,183.34	191,460.75	38.47%
422001 - C.S. Gasoline	13,583.26	39,064.03	-	39,064.03	231,000.00	191,935.97	16.91%
422002 - Diesel/CNG	-	-	-	-	3,645.00	3,645.00	0.00%
422003 - Gasoline	-	1,462.50	897.90	2,360.40	25,564.90	23,204.50	9.23%
422005 - Uniforms	134.22	839.85	-	839.85	21,799.00	20,959.15	3.85%
422006 - Computer Supplies & Equipment	-	-	-	-	2,500.00	2,500.00	0.00%
422007 - Cleaning Supplies	526.26	6,748.58	-	6,748.58	12,520.00	5,771.42	53.90%
422008 - Medical/Safety Supplies	5,198.10	7,917.58	-	7,917.58	23,205.00	15,287.42	34.12%
422009 - Recreation Supplies	4,959.02	24,130.55	2,543.53	26,674.08	142,887.00	116,212.92	18.67%
422010 - Plants Chemicals Seed & Fertilizer	17,766.71	22,344.26	99,833.19	122,177.45	246,692.13	124,514.68	49.53%
422014 - Concessions Inventory	10,415.23	10,852.71	-	10,852.71	178,770.00	167,917.29	6.07%
422016 - Inventory For Sale	10,242.61	50,910.67	25,889.80	76,800.47	81,000.00	4,199.53	94.82%
Total Operating Supplies	78,277.99	214,336.87	198,820.87	413,157.74	1,280,766.37	867,608.63	32.26%

Repair & Maintenance Supplies

423000 - Other R&M Supplies	11,575.96	41,952.30	9,313.40	51,265.70	304,958.52	253,692.82	16.81%
423001 - Building Materials	10,463.43	13,922.82	16,218.55	30,141.37	208,950.00	178,808.63	14.43%
423006 - Small Tools & Equipment	16,622.55	20,884.26	9,731.58	30,615.84	43,034.80	12,418.96	71.14%
423009 - Repair Parts	31,918.34	53,008.99	9,550.00	62,558.99	105,576.25	43,017.26	59.25%
Total Repair & Maintenance Supplies	70,580.28	129,768.37	44,813.53	174,581.90	662,519.57	487,937.67	26.35%

Total Supplies Expenses	150,228.74	351,723.42	243,822.03	595,545.45	1,967,878.90	1,372,333.45	30.26%
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Services & Charges Expenses**Professional Services**

431000 - Other Professional Services	20,785.40	35,583.48	26,625.50	62,208.98	213,004.00	150,795.02	29.21%
431001 - Legal Services	3,413.75	14,133.75	56,059.50	70,193.25	60,193.25	(10,000.00)	116.61%
431014 - Collection Costs	12.50	213.25	-	213.25	400.00	186.75	53.31%
431019 - Security Services	15,968.42	44,190.91	2,219.68	46,410.59	111,895.00	65,484.41	41.48%
Total Professional Services	40,180.07	94,121.39	84,904.68	179,026.07	385,492.25	206,466.18	46.44%

Communication & Transportation

432002 - Mailing	440.06	1,239.25	-	1,239.25	5,000.00	3,760.75	24.79%
432003 - Travel	311.85	311.85	228.55	540.40	28,001.00	27,460.60	1.93%
432004 - Telecommunications	175.44	350.88	1,852.04	2,202.92	5,927.48	3,724.56	37.16%
432005 - Mileage Reimb	-	-	-	-	6,375.00	6,375.00	0.00%
Total Communication & Transportation	927.35	1,901.98	2,080.59	3,982.57	45,303.48	41,320.91	8.79%

Printing & Advertising							
433001 - Outside Printing Services	75.00	90.00	42.75	132.75	14,444.00	14,311.25	0.92%
433002 - Publication of Legal Notice	-	198.32	81.40	279.72	8,859.64	8,579.92	3.16%
433003 - Promotional	5,155.39	35,207.13	15,223.28	50,430.41	1,484,843.00	1,434,412.59	3.40%
Total Printing & Advertising	5,230.39	35,495.45	15,347.43	50,842.88	1,508,146.64	1,457,303.76	3.37%

Utilities							
435001 - Electric	50,203.35	130,635.87	-	130,635.87	563,100.00	432,464.13	23.20%
435002 - Natural Gas	20,775.74	67,557.36	-	67,557.36	305,000.00	237,442.64	22.15%
435004 - Water	7,451.40	21,331.83	-	21,331.83	335,000.00	313,668.17	6.37%
Total Utilities	78,430.49	219,525.06	-	219,525.06	1,203,100.00	983,574.94	18.25%

Repairs & Maintenance							
436000 - Other R&M	4,813.84	8,152.90	19,579.28	27,732.18	264,540.04	236,807.86	10.48%
436001 - Building R&M	15,874.34	78,300.20	132,687.13	210,987.33	318,245.99	107,258.66	66.30%
436003 - Auto Equip R&M	33,191.37	94,472.44	-	94,472.44	351,750.00	257,277.56	26.86%
436005 - Other Equip R&M	-	-	-	-	1,050.00	1,050.00	0.00%
436006 - Radio Equip R&M	1,954.09	3,487.43	-	3,487.43	16,000.00	12,512.57	21.80%
436011 - Exterminating	741.00	2,375.00	661.00	3,036.00	17,036.00	14,000.00	17.82%
Total Repairs & Maintenance	56,574.64	186,787.97	152,927.41	339,715.38	968,622.03	628,906.65	35.07%

Rentals							
437002 - Equipment Rental	220.38	1,672.38	-	1,672.38	4,500.00	2,827.62	37.16%
437005 - Parking Space Rental	-	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	220.38	14,872.38	-	14,872.38	18,960.00	4,087.62	78.44%

Debt Service							
438100 - Principal	-	138,605.28	394,615.82	533,221.10	721,408.69	188,187.59	73.91%
438200 - Interest	-	11,731.90	71,861.44	83,593.34	109,363.05	25,769.71	76.44%
438300 - Paying Agent Fees	-	-	-	-	5,500.00	5,500.00	0.00%
Total Debt Service	-	150,337.18	466,477.26	616,814.44	836,271.74	219,457.30	73.76%

Other Charges & Services							
439000 - Misc Charges & Svcs	49,285.64	73,891.68	54,651.49	128,543.17	487,335.45	358,792.28	26.38%
439001 - Other Contractual Services	-	-	23,969.00	23,969.00	110,016.00	86,047.00	21.79%
439002 - Licenses & Permits	146.52	9,424.06	-	9,424.06	14,974.00	5,549.94	62.94%
439003 - Subscriptions	3,012.99	3,178.96	-	3,178.96	3,845.00	666.04	82.68%
439004 - Dues & Memberships	1,010.00	2,433.11	-	2,433.11	21,513.00	19,079.89	11.31%
439005 - Bank & Credit Card Fees	6,512.03	24,895.58	-	24,895.58	108,000.00	83,104.42	23.05%
439006 - Education & Training	2,714.54	5,369.59	4,636.72	10,006.31	47,356.96	37,350.65	21.13%
439009 - Trash Removal	4,722.32	14,548.53	44,565.93	59,114.46	67,940.01	8,825.55	87.01%
439012 - Uniform Services	1,510.49	5,083.00	-	5,083.00	18,000.00	12,917.00	28.24%
439099 - Cashier Over/Short	(16.34)	(16.42)	-	(16.42)	400.00	416.42	(4.11%)
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	438,500.00	36,310.00	91.72%
Total Other Services & Charges	68,898.19	342,048.09	327,823.14	669,871.23	1,363,196.42	693,325.19	49.14%

Total Services & Charges Expenses	250,461.51	1,045,089.50	1,049,560.51	2,094,650.01	6,329,092.56	4,234,442.55	33.10%
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Capital Outlay

Buildings

443001 - Building Improvements	553.80	60,351.10	6,158,967.75	6,219,318.85	6,707,296.00	487,977.15	92.72%
Total Buildings	553.80	60,351.10	6,158,967.75	6,219,318.85	6,707,296.00	487,977.15	92.72%

444000 - Land Improvements	-	404,707.57	199,283.19	603,990.76	1,873,803.43	1,269,812.67	32.23%
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Machinery & Equipment

445000 - Motor Equipment	10,514.00	10,514.00	-	10,514.00	67,496.00	56,982.00	15.58%
445003 - Park Equipment	151,754.33	152,754.33	369,716.21	522,470.54	747,324.97	224,854.43	69.91%
445006 - Computer Equip/Network	-	37,300.00	-	37,300.00	37,300.00	-	100.00%
445100 - Lease Purchase/Motor Equip	61,173.81	89,840.81	467,492.25	557,333.06	808,500.81	251,167.75	68.93%
445108 - Lease Purchase/Other Equip	-	-	-	-	115,208.00	115,208.00	0.00%
Total Machinery & Equipment	223,442.14	290,409.14	837,208.46	1,127,617.60	1,775,829.78	648,212.18	63.50%

Total Capital Expenses	223,995.94	755,467.81	7,195,459.40	7,950,927.21	10,356,929.21	2,406,002.00	76.77%
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Other Uses

452002 - Allocations-Admin Cost	53,137.02	159,411.06	-	159,411.06	637,644.33	478,233.27	25.00%
452003 - Allocations-IT	81,156.40	243,469.20	-	243,469.20	973,876.81	730,407.61	25.00%
452004 - Allocations-Liability Insurance	23,511.25	70,533.75	-	70,533.75	282,135.00	211,601.25	25.00%
452008 - Allocations-Payroll Cost	16,273.17	48,819.51	-	48,819.51	195,278.00	146,458.49	25.00%
452009 - Allocations-Facilities Mgmt	2,411.19	7,233.57	-	7,233.57	28,934.42	21,700.85	25.00%
Total Other Uses	176,489.03	529,467.09	-	529,467.09	2,117,868.56	1,588,401.47	25.00%

Bad Debt Expense

490000 - Bad Debt Expense	160.00	160.00	-	160.00	-	(160.00)	0.00%
Total Bad Debt Expense	160.00	160.00	-	160.00	-	(160.00)	0.00%
Total Expenses	1,619,671.03	4,711,038.69	8,489,341.94	13,200,380.63	31,022,438.80	17,822,058.17	42.55%