



2020 BUDGET PRESENTATION

VENUES PARKS & ARTS

AUGUST 14, 2019

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Common Council 2020 Budget Hearing #3

*Venues Parks & Arts
August 14, 2019*



2020 Department Goals

- Near Finish Line of My SB Parks & Trails
- Year 4 of 5 Year Strategic Plan (16/31 Complete by Y/E 2019)
- Improve/Expand Impact of Convention & Performing Arts Centers
- Increase Partnerships and Philanthropic Giving
- Focus Heavily on Impact Drivers...

WHAT³ GUIDES US

DEPARTMENTAL IMPACT DRIVERS

The places we care for and the activities we offer have a significant impact on:



SOCIAL EQUITY

Erasing societal divides and ensuring the ability to thrive for all, regardless of income level, race, gender, ability, orientation or age.



NEIGHBORHOOD & ECON IMPACT

Creating strong and safe neighborhoods and providing significant return on investment.



HEALTH & WELLNESS

Enhancing the physical, mental, and emotional wellbeing of individuals.



ECOLOGICAL STEWARDSHIP

Responsible use and protection of the natural environment through conservation and sustainability practices.



CITY OF SOUTH BEND, IN

4

2020 Budget Overview

\$6M Economic Impact

More than 100,000 fans annually

100 year celebration in 2022

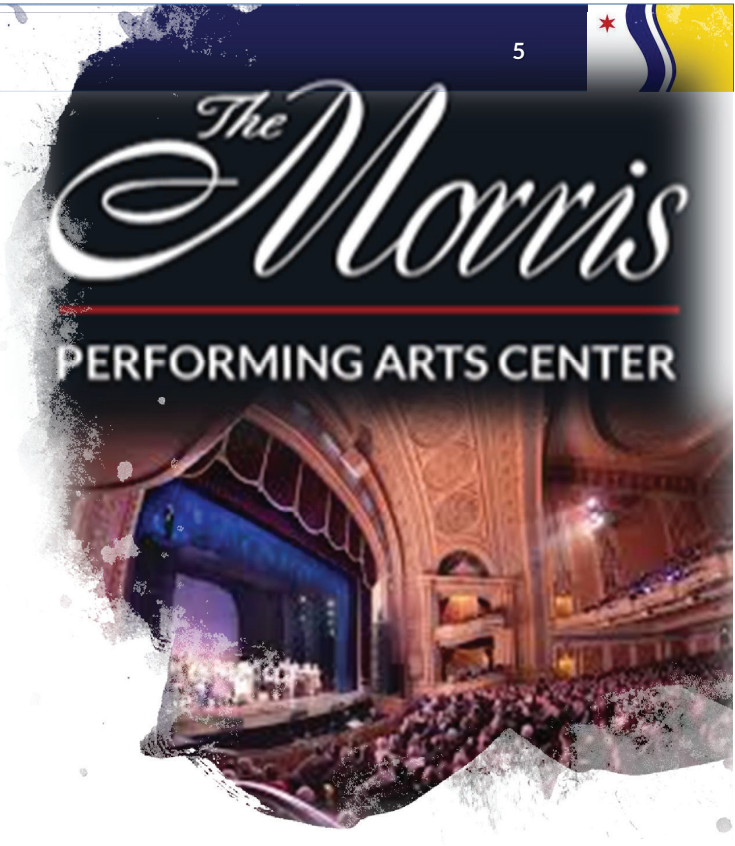


2020 Budget Overview - 101 Morris

Revenue:	\$1,189,000 (+1% YOY)
Expenses:	\$1,288,574 (-4% YOY)
Net:	(\$99,573) (-42% YOY)

The Morris

PERFORMING ARTS CENTER



Budget Overview - 405 Palais Royale

\$2.5M Economic Impact

Revenue	\$249,572 (-14%)
Expenses	\$391,950 (-19%)
Net	(\$142,378) (-25%)





Budget Overview

\$13M Economic Impact

E-sports – 2020

\$2M enhancements

Future Expansion



Budget Overview – 670 Century Center

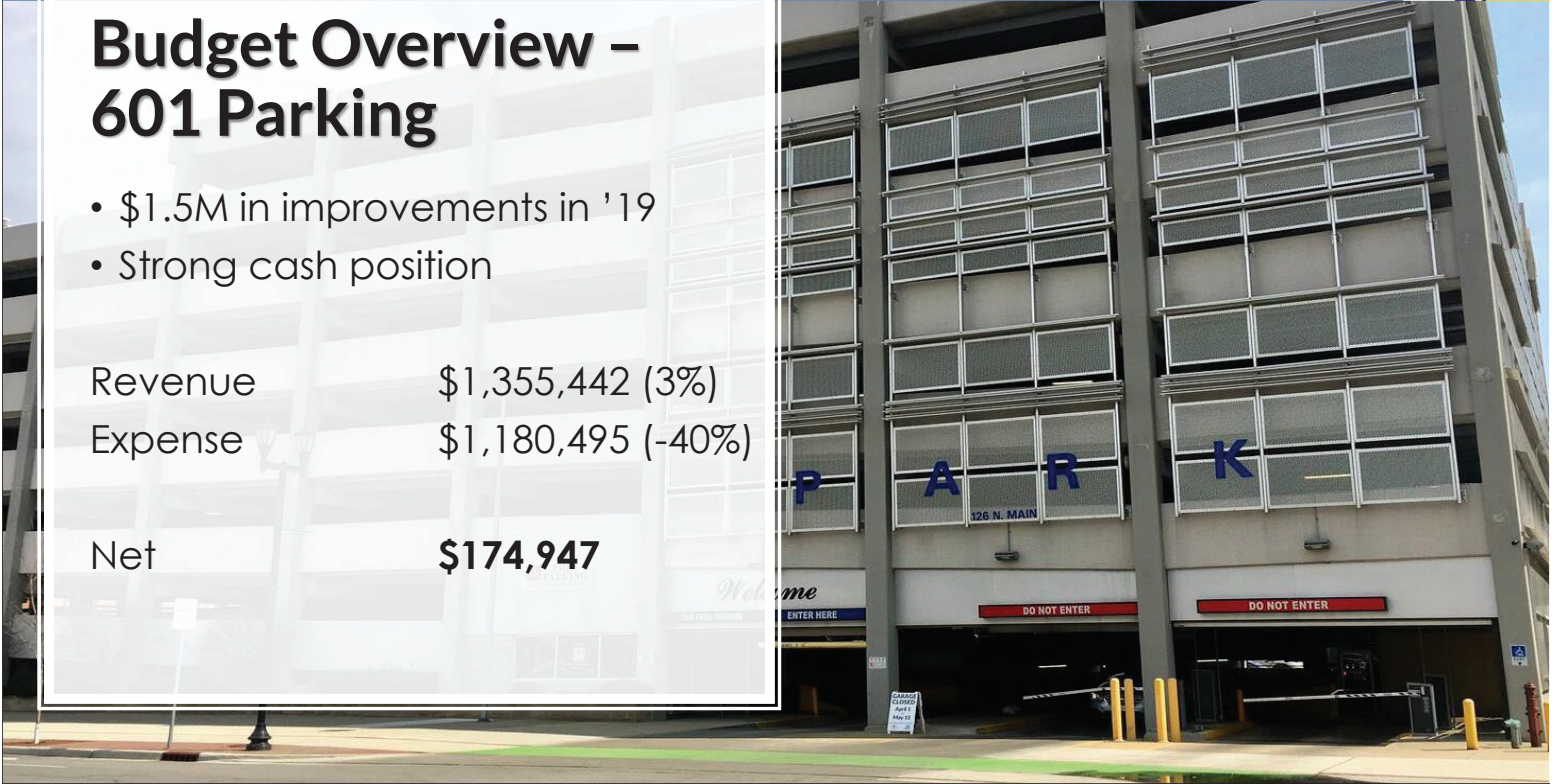
Revenue	\$4,940,073 (+8%)
Expense	\$4,997,715 (+7%)
Net	(\$57,642)



Budget Overview – 601 Parking

- \$1.5M in improvements in '19
- Strong cash position

Revenue	\$1,355,442 (3%)
Expense	\$1,180,495 (-40%)
Net	\$174,947



Topics of Note

- Proposed staffing adjustments
 - Promotion
 - Salary adjustments
- Capital projects
 - Morris enhancements
 - Bendix Theater – Century Center
- Parking strategy



Parks Fund 201: 2020 Proposed Changes

REVENUES

• Property Taxes	-\$340,000	• Charges for Services²:	
• MYSB Grants	-\$4.75M	• DCI SMA (error)	-\$271,000
• Other Project Related	-\$295,000	• Howard Park	+\$180,000
• General Fund Support	+\$400,000¹	• Golf (break even)	+\$47,000
	<hr/>	• Program Optimization	-\$75,000
	Total	• Historical Accuracy Adj.	-\$180,000
	-\$4.99M		<hr/>
			-\$303,000

¹\$800K in total
 -previous 5 years avg \$1.1M
 -decreased reliance on General Fund

²~\$500K more revenue than '17 / '18 actual



Parks Fund 201: 2020 Proposed Changes

EXPENSES

• Personnel:		• Supplies / Services & Charges:	
• 2% Salary Increases*	+\$124,000	• Supplies & Prof. Services (All Divisions)	-\$125,000
• Accuracy Adjustment & Partnerships for P/T & Seasonal Staff. Minor Re-orgs.	-\$185,000	• Utilities	+\$78,000
• Add Howard Park PT Staff	+\$55,000	• Debt Service	+\$79,000
• Health Insurance & Benefits	+\$186,000	• MYSB & Other Project Related	-\$1,173,000
	<hr/>	• Re-categorize Expenses	-\$0
	+180,000 NET	• Program & Event Expenses Net	-\$100,000
	2% Growth	• Allocations	-\$231,000
			<hr/>
			-\$1.41M Net Reduced (-\$297,000 Normalized)

*Includes One Personnel Change Request:
 Project Manager → Manager, Public Construction

Total Services & Charges 1.8% Increase over '17/'18 Avg. Actual





Parks Fund 201 (combined & normalized) Since 2015

Expenses

- Salaries/Wages Rise ~2% / year
- Supplies Grow ~2% / year
- Allocations Grow 300%, >\$1M
- Services/Charges Increase 1.5% / year
- Includes:
 - "Leaked" \$157K-\$430K annually
(Morris SMA, DTSB, West Side Main Streets)
 - Centralized Mowing / Smart Streets / Boland Trail
 - Managing MY SB Parks & Trails Initiative
 - New & Larger Facilities / Added Programs *(MADE, Ice Skating)*
 - Improved Access, Care, Ecological, & Safety Standards
 - Savings = Combined Contracts
 - Savings = Increased Volunteers & Partnerships
 - Savings = Optimized Programming Portfolio
 - New Youth Scholarship Fund: Grows to \$88,000

Revenues

- Property Tax Grows ~5% / year
- Charges for Services Flat: \$2.7M / year
 - >\$400K Growth Projected in '19/'20
- Donations Increase Average \$125K / year
- PILOT / COIT Revenue Average \$1.1M / year
 - Reduced to \$400K in 2019
 - Proposed Increase to \$800K in 2020
- Project Grants & Donations Exceed \$12M



Parks Auxiliary Funds:

751 – 2015 Park Bond

- Close Out
- Fund 757 Debt Service - No Changes

312 – 2017 Parks Bond Debt Service

- No Change

401 - Coveleski

No Changes

730 – City Cemetery

Year 2/3 Upgrades

731 – Bowman Cemetery

No Changes





2020 Capital Projects

- Neighborhood Parks Athletic Courts (2-Year Plan)
- Finish MY SB Parks & Trails Projects
 - Pulaski Park
 - Leeper Park Phase II (of III)
 - Pinhook Park
 - O'Brien Center
 - West Bank / Kernan / LWE Trails
 - New Partnerships & Parks
 - Seitz Only Remaining Major Project
- Planning for Future of Venues



Questions?



**Morris Performing Arts Center
&
Palais Royale Ballroom**

Fund 101 - General Fund Morris Performing Arts Center (0404)

Expenditures by Type	2019				2020 Proposed Budget	Forecast				Budget Variance		
	2017 Actual	2018 Actual	Amended Budget	06/30/19 Actual		2021	2022	2023	2024	2019-2020	%	
											Change	
Personnel												
Salaries & Wages	301,975	363,209	553,202	188,385	505,675	504,747	514,003	521,443	526,073	(47,527)	-9%	
Health Insurance	88,007	114,351	100,560	33,935	104,494	110,794	117,094	124,294	131,494	3,934	4%	
Fringe Benefits	59,353	73,543	113,035	36,877	105,526	101,412	103,286	105,046	106,618	(7,509)	-7%	
Total Personnel	449,335	551,102	766,797	259,197	715,695	716,953	734,383	750,783	764,185	(51,102)	-7%	
Supplies	3,800	20,327	23,830	8,870	27,906	28,464	29,033	27,917	28,397	4,076	17%	
Services & Charges												
Professional Services	-	-	10,000	-	10,200	10,404	10,612	10,824	11,040	200	2%	
Printing & Advertising	181,616	25,151	53,767	22,610	42,840	43,697	44,570	45,462	46,371	(10,927)	-20%	
Utilities	101,807	120,748	125,000	57,918	136,268	138,993	141,774	144,609	147,502	11,268	9%	
Education & Training	1,394	3,025	4,500	325	4,500	4,590	4,682	4,775	4,871	-	0%	
Travel	6,926	3,786	16,079	3,687	11,000	11,220	11,444	11,673	11,906	(5,079)	-32%	
Repairs & Maintenance	239,203	36,683	85,348	50,207	107,000	109,140	109,283	92,428	82,577	21,652	25%	
Other Interfund Allocation	192,120	179,604	240,405	120,201	213,709	229,771	232,303	237,001	241,295	(26,696)	-11%	
Other Services & Charges	7,417	9,062	18,401	5,369	19,455	19,845	19,241	20,646	21,059	1,054	6%	
Transfers Out	-	-	-	-	-	-	-	-	-	-	-	
Total Services & Charges	730,483	378,059	553,500	260,317	544,972	567,660	573,909	567,418	566,621	(8,528)	-2%	
Capital	-	-	-	-	-	-	-	-	-	-	-	
Total Expenditures	1,183,617	949,488	1,344,127	528,384	1,288,573	1,313,077	1,337,325	1,346,118	1,359,203	(55,554)	-4%	
Revenue												
Charges for Services	978,444	1,131,903	1,113,500	522,305	1,139,000	1,161,780	1,185,016	1,208,716	1,223,433	25,500	2%	
Donations	-	-	-	-	-	-	-	-	-	-	-	
Other Income	48,897	50,540	60,000	22,705	50,000	50,800	51,616	52,448	53,297	(10,000)	-17%	
Total Revenue	1,027,341	1,182,443	1,173,500	545,009	1,189,000	1,212,580	1,236,632	1,261,164	1,276,730	15,500	1%	

Department Purpose:

This department accounts for the operating costs of the Morris Performing Arts Center, the premier performing arts center in this region of the country. It provides improved quality of life to the City citizens, serves as an economic catalyst in the City, and fosters historic preservation of landmark City venues.

Explanation of Revenue Sources:

This department is funded by property tax revenue collected in the General Fund and from charges for services including facility rental, concessions, ticket handling fees, and more. There is a ticket surcharge fee of \$3.50 per ticket sold: \$1.50 deposited into the General Fund (101), \$1.00 deposited into Morris/Palais Self-Promotion Fund (274), and \$1.00 deposited into Morris PAC Capital Fund (416).

Fund 274 - Morris PAC Self-Promotion

Fund Type	Special Revenue Funds				Control	City Funds					
	2017	2018	2019	2020		Forecast				Budget	
	Actual	Actual	Amended	Proposed		2021	2022	2023	2024	Variance	%
			Budget	Budget						2019-2020	Change
			06/30/19								
			Actual								
Revenue											
Charges for Services	-	100,932	125,000	47,845	105,000	107,100	109,242	111,427	113,655	(20,000)	-16%
Interest Earnings	-	786	2,100	1,359	1,785	1,680	1,572	1,460	1,344	(315)	-15%
Other Income	-	-	-	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	-	101,718	127,100	49,204	106,785	108,780	110,814	112,887	114,999	(20,315)	-16%
Expenditures by Type											
Personnel											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-	-
Services & Charges											
Professional Services	-	-	15,000	-	80,000	81,600	83,232	84,897	86,595	65,000	433%
Printing & Advertising	-	-	60,000	-	35,000	35,700	36,414	37,142	37,885	(25,000)	-42%
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Total Services & Charges	-	-	75,000	-	115,000	117,300	119,646	122,039	124,480	40,000	53%
Capital	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	-	-	75,000	-	115,000	117,300	119,646	122,039	124,480	40,000	53%
Net Surplus / (Deficit)	-	101,718	52,100	49,204	(8,215)	(8,520)	(8,832)	(9,152)	(9,480)		
Beginning Cash Balance	-	-	101,746		153,846	145,631	137,111	128,279	119,127	Cash Reserve 25% of Annual expenditures	
Cash Adjustments	-	28	-		-	-	-	-	-		
Ending Cash Balance	-	101,746	153,846		145,631	137,111	128,279	119,127	109,647		
Cash Reserves Target	-	-	18,750		28,750	29,325	29,912	30,510	31,120		
Fund Purpose:											
This fund was created to account for Self Promoter Events. Earnings on self-promoted events will be retained in this fund.											
Explanation of Revenue Sources:											
This fund receives revenue from a ticket surcharge. There is a ticket surcharge fee of \$3.50 per ticket sold: \$1.50 deposited into the General Fund (101), \$1.00 deposited into Morris PAC Self-Promotion Fund (274), and \$1.00 deposited into Morris PAC Capital Fund (416). This fund also receives revenue from interest earned on the fund's cash balance.											
Explanation of Expenditures and Significant Changes/Variations:											
Expenditures are for marketing and advertising for the Morris Performing Arts Center.											

Fund 416 - Morris Performing Arts Center Capital

Fund Type	Capital Funds				Control	City Funds					
	2017	2018	2019	2020	2020 Proposed Budget	Forecast				Budget	%
	Actual	Actual	Amended Budget	06/30/19 Actual		2021	2022	2023	2024	Variance 2019-2020	Change
Revenue											
Charges for Services	73,508	101,251	137,500	47,845	105,000	107,100	109,242	111,427	113,655	(32,500)	-24%
Interest Earnings	5,951	7,145	7,500	4,533	3,332	3,027	2,497	2,236	1,999	(4,168)	-56%
Other Income	-	-	-	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	79,459	108,396	145,000	52,378	108,332	110,127	111,739	113,663	115,654	(36,668)	-25%
Expenditures by Type											
Personnel											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-	-	-
Supplies	3,603	6,690	16,127	3,311	40,000	20,000	15,000	20,000	20,000	23,873	148%
Services & Charges											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	46,383	63,882	129,335	3,895	55,000	75,000	100,000	75,000	75,000	(74,335)	-57%
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Total Services & Charges	46,383	63,882	129,335	3,895	55,000	75,000	100,000	75,000	75,000	(74,335)	-57%
Capital											
Land	-	-	-	-	-	-	-	-	-	-	-
Land Improvements	-	-	-	-	-	-	-	-	-	-	-
Bldgs & Bldg Improve.	-	-	-	-	-	-	-	-	-	-	-
Motor Equipment	-	-	-	-	-	-	-	-	-	-	-
Machinery & Equipment	203,733	74,492	80,000	14,149	40,000	40,000	40,000	40,000	40,000	(40,000)	-50%
Infrastructure	-	-	-	-	-	-	-	-	-	-	-
Total Capital	203,733	74,492	80,000	14,149	40,000	40,000	40,000	40,000	40,000	(40,000)	-50%
Total Expenditures	253,719	145,063	225,462	21,355	135,000	135,000	155,000	135,000	135,000	(90,462)	-40%
Net Surplus / (Deficit)	(174,260)	(36,667)	(80,462)	31,023	(26,668)	(24,873)	(43,261)	(21,337)	(19,346)		
Beginning Cash Balance	588,797	416,215	379,010		298,548	271,880	247,007	203,746	182,409	Cash Reserve	
Cash Adjustments	1,677	(537)	-		-	-	-	-	-	25% of Annual expenditures	
Ending Cash Balance	416,215	379,010	298,548		271,880	247,007	203,746	182,409	163,064		
Cash Reserves Target	63,430	36,266	56,366		33,750	33,750	38,750	33,750	33,750		

Fund Purpose:

This fund accounts for capital projects at the Morris Performing Arts Center (MPAC).

Explanation of Revenue Sources:

This fund receives revenue from a ticket surcharge. There is a ticket surcharge fee of \$3.50 per ticket sold: \$1.00 deposited into Morris PAC Capital Fund (416), \$1.50 deposited into the General Fund (101), and \$1.00 deposited into Morris PAC Self-Promotion Fund (274). This fund also receives revenue from interest earned on the fund's cash balance.

Fund 273 - Morris PAC / Palais Royale Marketing

Fund Type	Special Revenue Funds				Control	City Funds					
	2017 Actual	2018 Actual	2019 Amended Budget	06/30/19 Actual	2020 Proposed Budget	Forecast				Budget Variance 2019-2020	%
						2021	2022	2023	2024		Change
Revenue											
Charges for Services	13,318	17,373	15,000	10,951	15,000	15,300	15,606	15,918	16,236	-	0%
Interest Earnings	421	1,025	1,200	709	480	428	378	332	352	(720)	-60%
Other Income	-	-	-	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	13,739	18,398	16,200	11,661	15,480	15,728	15,984	16,250	16,588	(720)	-4%
Expenditures by Type											
Personnel											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-	-
Services & Charges											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	5,673	16,083	30,000	1,434	20,000	20,000	20,000	20,000	15,000	(10,000)	-33%
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Total Services & Charges	5,673	16,083	30,000	1,434	20,000	20,000	20,000	20,000	15,000	(10,000)	-33%
Capital	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	5,673	16,083	30,000	1,434	20,000	20,000	20,000	20,000	15,000	(10,000)	-33%
Net Surplus / (Deficit)	8,067	2,315	(13,800)	10,227	(4,520)	(4,272)	(4,016)	(3,750)	1,588		
Beginning Cash Balance	47,005	55,239	57,485	-	43,685	39,165	34,893	30,877	27,127	Cash Reserve	
Cash Adjustments	168	(69)	-	-	-	-	-	-	-	25% of Annual expenditures	
Ending Cash Balance	55,239	57,485	43,685	-	39,165	34,893	30,877	27,127	28,715		
Cash Reserves Target	1,418	4,021	7,500	-	5,000	5,000	5,000	5,000	3,750		

Fund Purpose:

The Morris Performing Arts Center and Palais Royale Marketing Fund was established as a separate, non-reverting fund to receive monies from solicitation of funds for commercial promotion sponsorships such as commercial ads on ticket envelopes and Morris Marquee sponsorships; and to accept donations to The Morris Performing Arts Center and Palais Royale. All sums so collected and deposited in this fund are to be used for the sole purpose of assisting with continued promotions of and within both the Morris Performing Arts Center and Palais Royale.

Explanation of Revenue Sources:

Revenue for this fund is collected through donations and sponsorships and used to assist with continued promotions of and within the Morris Complex. This fund also receives revenue from interest earned on the fund's cash balance.

Explanation of Expenditures and Significant Changes/Variations:

Expenditures are for advertisements and promotional services. The City is able to not only advertise on the local area digital billboards, but also secure sponsorships to help fund the advertising displayed on them.

Fund 101 - General Fund Palais Royale Ballroom (0405)

Expenditures by Type	2017	2018	2019	2019	2020	Forecast				Budget		
	Actual	Actual	Amended	06/30/19	Proposed	2021	2022	2023	2024	Variance	%	
			Budget	Actual	Budget						2019-2020	Change
Personnel												
Salaries & Wages	75,828	121,692	108,069	44,538	79,967	81,566	83,197	84,861	86,558	(28,102)	-26%	
Health Insurance	31,275	56,456	30,168	15,084	23,221	24,621	26,021	27,621	29,221	(6,947)	-23%	
Fringe Benefits	15,386	26,179	23,789	9,179	16,261	17,904	18,236	18,572	18,917	(7,528)	-32%	
Total Personnel	122,488	204,328	162,026	68,801	119,449	124,091	127,454	131,054	134,696	(42,577)	-26%	
Supplies	1,024	13,006	13,600	2,013	13,526	13,296	13,553	13,812	13,816	(74)	-1%	
Services & Charges												
Professional Services	-	-	-	-	-	-	-	-	-	-	-	
Printing & Advertising	89,691	25,686	22,818	17,983	21,930	22,369	22,816	23,273	23,738	(888)	-4%	
Utilities	72,345	81,902	86,000	48,510	82,582	84,234	85,919	87,637	89,390	(3,418)	-4%	
Education & Training	-	-	500	-	510	520	531	541	552	10	2%	
Travel	-	-	2,000	-	2,040	2,081	2,122	2,165	2,208	40	2%	
Repairs & Maintenance	180,654	31,028	120,398	37,628	82,000	111,180	113,404	115,671	117,985	(38,398)	-32%	
Other Interfund Allocation	29,268	29,690	48,511	24,259	43,852	47,440	47,113	47,894	48,593	(4,659)	-10%	
Other Services & Charges	438	3,233	10,579	1,450	10,761	10,976	11,196	11,419	11,648	182	2%	
Transfers Out	-	-	-	-	-	-	-	-	-	-	-	
Total Services & Charges	372,396	171,539	290,806	129,830	243,675	278,800	283,100	288,600	294,113	(47,131)	-16%	
Capital	-	15,000	15,000	-	15,300	15,606	15,606	15,606	15,606	300	2%	
Total Expenditures	495,908	403,873	481,432	200,644	391,950	431,793	439,713	449,072	458,231	(89,482)	-19%	
Revenue												
Charges for Services	321,883	236,085	267,322	79,130	229,572	233,072	236,642	240,283	243,998	(37,750)	-14%	
Donations	-	-	-	-	-	-	-	-	-	-	-	
Other Income	24,526	22,540	23,400	8,279	20,000	20,400	20,808	21,224	21,649	(3,400)	-15%	
Total Revenue	346,409	258,625	290,722	87,409	249,572	253,472	257,450	261,508	265,646	(41,150)	-14%	

Department Purpose:

This department accounts for the operating expenses of the Palais Royale, a premier banquet/meeting facility. It provides exquisite food and beverage catering service, for both social events and business events, and supports South Bend's downtown economy. The Palais Royale is distinguished by its history and ambiance.

Explanation of Revenue Sources:

This department is funded by property tax revenue collected in the General Fund and from charges for services including concessions.

Fund 450 - Palais Royale Historic Preservation

Fund Type	Capital Funds				Control	City Funds					
	2017 Actual	2018 Actual	2019 Amended Budget	06/30/19 Actual	2020 Proposed Budget	Forecast				Budget Variance 2019-2020	%
						2021	2022	2023	2024		Change
Revenue											
Charges for Services	16,423	17,661	18,500	6,327	15,000	15,300	15,606	15,918	16,236	(3,500)	-19%
Interest Earnings	896	2,107	2,700	1,326	231	176	123	74	91	(2,469)	-91%
Other Income	-	-	-	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	17,319	19,768	21,200	7,653	15,231	15,476	15,729	15,992	16,327	(5,969)	-28%
Expenditures by Type											
Personnel											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-	-
Services & Charges											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	627	-	111,967	31,537	35,000	20,000	20,000	20,000	15,000	(76,967)	-69%
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Total Services & Charges	627	-	111,967	31,537	35,000	20,000	20,000	20,000	15,000	(76,967)	-69%
Capital	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	627	-	111,967	31,537	35,000	20,000	20,000	20,000	15,000	(76,967)	-69%
Net Surplus / (Deficit)	16,692	19,768	(90,767)	(23,884)	(19,769)	(4,524)	(4,271)	(4,008)	1,327		
Beginning Cash Balance	92,747	109,771	129,405	-	38,638	18,869	14,345	10,074	6,067	Cash Reserve	
Cash Adjustments	332	(133)	-	-	-	-	-	-	-	25% of Annual expenditures	
Ending Cash Balance	109,771	129,405	38,638	-	18,869	14,345	10,074	6,067	7,394		
Cash Reserves Target	157	-	27,992	-	8,750	5,000	5,000	5,000	3,750		
Fund Purpose:											
This fund was established to track the funding and expenditures for capital projects that preserve the historic character of the multimillion dollar Palais Royale Ballroom. There are no operational related expenditures, such as personnel.											
Explanation of Revenue Sources:											
This fund receives a percent of catering and facility rental revenue received from functions held at the Palais (excluding not-for-profits). This fund also receives revenue from interest earned on the fund's cash balance.											

Century Center

Fund 670 - Century Center

Fund Type	Enterprise Funds				Control	City Funds					
	2017 Actual	2018 Actual	2019 Amended Budget	06/30/19 Actual	2020 Proposed Budget	Forecast				Budget Variance 2019-2020	% Change
						2021	2022	2023	2024		
Revenue											
Intergov./ Shared Revenues	1,275,000	1,275,000	1,275,000	637,500	1,275,000	1,275,000	1,025,000	775,000	500,000	-	0%
Charges for Services	2,959,959	3,157,588	3,207,730	1,474,655	3,590,320	3,625,504	3,661,039	3,696,930	3,733,178	382,590	12%
Interest Earnings	-	(6)	7	6	-	-	-	-	-	(7)	-100%
Other Income	-	4,595	5,600	4,043	6,275	6,338	6,401	6,465	6,530	675	12%
Interfund Allocation Reimb	-	-	66,045	33,021	68,478	70,060	71,667	73,349	75,058	2,433	4%
Transfers In	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	4,234,959	4,437,177	4,554,382	2,149,225	4,940,073	4,976,902	4,764,107	4,551,744	4,314,766	385,691	8%
Expenditures by Type											
Personnel											
Salaries & Wages	1,889,096	1,370,048	1,475,246	709,567	1,523,128	1,554,631	1,584,723	1,615,416	1,646,724	47,882	3%
Health Insurance	221,126	67,427	80,448	39,805	92,883	98,483	104,083	110,483	116,883	12,435	15%
Fringe Benefits	158,790	405,378	454,214	187,228	486,069	495,856	505,686	515,713	525,945	31,855	7%
Total Personnel	2,269,012	1,842,853	2,009,908	936,600	2,102,080	2,148,970	2,194,492	2,241,612	2,289,552	92,172	5%
Supplies	604,641	1,224,932	1,171,224	511,633	1,418,899	1,219,960	1,244,382	1,269,292	1,294,702	247,675	21%
Services & Charges											
Professional Services	530,718	95,836	86,248	40,935	120,628	123,041	125,502	128,012	130,573	34,380	40%
Printing & Advertising	40,932	99	-	-	-	-	-	-	-	-	-
Utilities	306,436	344,126	309,744	187,133	353,989	361,789	369,774	377,949	386,318	44,245	14%
Education & Training	1,851	299	-	-	-	-	-	-	-	-	-
Travel	22,497	-	2,000	-	1,000	1,020	1,040	1,061	1,082	(1,000)	-50%
Repairs & Maintenance	50,482	56,990	99,981	39,656	101,000	82,400	84,048	85,729	87,443	1,019	1%
Other Interfund Allocation	95,946	-	162,380	81,192	169,544	184,090	183,860	187,047	189,787	7,164	4%
Debt Service											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Insurance	37,560	90,112	54,611	30,330	57,047	58,188	59,352	60,539	61,750	2,436	4%
Other Services & Charges	114,331	518,552	523,034	236,950	579,589	591,181	603,005	615,065	627,365	56,555	11%
Transfers Out	82,167	85,909	268,227	-	93,939	97,217	100,688	104,254	107,819	(174,288)	-65%
Total Services & Charges	1,282,920	1,191,923	1,506,225	616,195	1,476,736	1,498,926	1,527,269	1,559,656	1,592,137	(29,489)	-2%
Capital	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	4,156,573	4,259,708	4,687,357	2,064,428	4,997,715	4,867,856	4,966,143	5,070,560	5,176,391	310,358	7%
Net Surplus / (Deficit)	78,386	177,469	(132,975)	84,798	(57,642)	109,046	(202,036)	(518,816)	(861,625)		
Beginning Cash Balance	1,380,151	1,354,272	1,533,009		1,400,034	1,342,392	1,451,438	1,249,402	730,586	Cash Reserve	
Cash Adjustments	(104,265)	1,268	-		-	-	-	-	-	25% of Annual expenditures	
Ending Cash Balance	1,354,272	1,533,009	1,400,034		1,342,392	1,451,438	1,249,402	730,586	(131,039)		
Cash Reserves Target	1,039,143	1,064,927	1,171,839		1,249,429	1,216,964	1,241,536	1,267,640	1,294,098		

Fund Purpose:

This fund accounts for the operating costs of Century Center, the City's convention center.

Explanation of Revenue Sources:

This fund receives Hotel/Motel tax and collects revenue for charges for services such as facility rent, catering, parking etc.

Fund 671 - Century Center Capital

Fund Type	Enterprise Funds				Control	City Funds					
	2017 Actual	2018 Actual	2019 Amended Budget	06/30/19 Actual	2020 Proposed Budget	Forecast				Budget Variance 2019-2020	% Change
						2021	2022	2023	2024		
Revenue											
Intergov./ Shared Revenues	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Interest Earnings	866	2,026	12,000	6,401	10,000	10,000	10,000	10,000	10,000	(2,000)	-17%
Other Income	-	-	-	-	-	-	-	-	-	-	-
Transfers In	-	-	177,475	-	-	-	-	-	-	(177,475)	-100%
Total Revenue	866	2,026	189,475	6,401	10,000	10,000	10,000	10,000	10,000	(179,475)	-95%
Expenditures by Type											
Personnel											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-	-
Services & Charges											
Professional Services	1,500	4,800	63,000	-	-	-	-	-	-	(63,000)	-100%
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Total Services & Charges	1,500	4,800	63,000	-	-	-	-	-	-	(63,000)	-100%
Capital											
Land	-	-	-	-	-	-	-	-	-	-	-
Land Improvements	-	-	-	-	-	-	-	-	-	-	-
Bldgs & Bldg Improve.	-	1,725	20,000	-	-	-	-	-	-	(20,000)	-100%
Motor Equipment	-	-	-	-	-	-	-	-	-	-	-
Machinery & Equipment	-	3,491	-	-	20,000	20,000	20,000	20,000	20,000	20,000	-
Total Capital	-	5,216	20,000	-	20,000	20,000	20,000	20,000	20,000	-	0%
Total Expenditures	1,500	10,016	83,000	-	20,000	20,000	20,000	20,000	20,000	(63,000)	-76%
Net Surplus / (Deficit)	(634)	(7,989)	106,475	6,401	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)		
Beginning Cash Balance	865,986	865,353	857,363		963,838	953,838	943,838	933,838	923,838	Cash Reserve	
Cash Adjustments	-	-	-		-	-	-	-	-	\$800,000 Minimum per	
Ending Cash Balance	865,353	857,363	963,838		953,838	943,838	933,838	923,838	913,838	Board of Managers	
Cash Reserves Target	800,000	800,000	800,000		800,000	800,000	800,000	800,000	800,000		

Fund Purpose:

This fund was established in 2012 to account for capital expenditures at Century Center. The funds are accounted for in a separate capital bank account. The fund received a capital contribution of \$575,000 during 2013 that has been used to pay for capital improvements at the Century Center.

Explanation of Revenue Sources:

This fund receives revenue from interest earned on the fund's cash balance.

Fund 672 - Century Center Energy Conservation Debt Svc

Fund Type	Enterprise Funds				Control	City Funds					
	2017	2018	2019	2020		Forecast				Budget	%
	Actual	Actual	Amended	Proposed		2021	2022	2023	2024	Variance	Change
			Budget	Budget						2019-2020	
			06/30/19								
			Actual								
Revenue											
Intergov./ Shared Revenues	-	221,437	235,000	235,000	221,437	221,437	221,437	221,437	221,437	(13,563)	-6%
Interest Earnings	51	36	2,400	1,235	1,200	1,200	1,200	1,200	1,200	(1,200)	-50%
Other Income	110,907	110,049	103,235	53,109	95,720	88,057	80,242	72,268	64,132	(7,515)	-7%
Transfers In	82,167	85,909	90,752	-	93,939	97,217	100,688	104,254	107,819	3,187	4%
Total Revenue	193,125	417,430	431,387	289,344	412,296	407,911	403,567	399,159	394,588	(19,091)	-4%
Expenditures by Type											
Personnel											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-	-
Services & Charges											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Debt Service											
Principal	46,606	162,702	280,090	138,681	285,614	291,274	297,175	303,221	309,315	5,524	2%
Interest & Fees	144,691	143,034	136,334	68,880	125,482	115,437	105,192	94,738	84,073	(10,852)	-8%
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Total Services & Charges	191,297	305,736	416,424	207,561	411,096	406,711	402,367	397,959	393,388	(5,328)	-1%
Capital	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	191,297	305,736	416,424	207,561	411,096	406,711	402,367	397,959	393,388	(5,328)	-1%
Net Surplus / (Deficit)	1,829	111,694	14,963	81,783	1,200	1,200	1,200	1,200	1,200		
Beginning Cash Balance	57,152	58,882	170,609		185,572	186,772	187,972	189,172	190,372	Cash Reserve	
Cash Adjustments	(99)	33	-		-	-	-	-	-	No reserve requirement	
Ending Cash Balance	58,882	170,609	185,572		186,772	187,972	189,172	190,372	191,572		
Cash Reserves Target	-	-	-		-	-	-	-	-		

Fund Purpose:

This fund was established in 2015 to account for debt service payments of the 2015 Century Center Energy Conservation bonds. The bond proceeds were used to make improvements at the Century Center including a new solar panel roof and other energy efficiency projects. The bonds will be paid off over a 15 year period and the final payment is due on May 1, 2031.

Explanation of Revenue Sources:

This fund receives revenue in the following ways: a pledge of hotel/motel tax revenue from Saint Joseph County in the amount of \$221,437 per year starting in 2018; an operating transfer from Century Center; and a federally-subsidized interest rebate of approximately 80% of interest paid.

Parking Garages

Fund 601 - Parking Garages

Fund Type	Enterprise Funds				Control	City Funds					
	2017 Actual	2018 Actual	2019 Amended Budget	06/30/19 Actual	2020 Proposed Budget	Forecast				Budget Variance 2019-2020	%
						2021	2022	2023	2024		Change
Revenue											
Charges for Services	1,197,792	1,224,035	1,221,730	430,718	1,281,877	1,281,877	1,281,877	1,281,877	1,281,877	60,147	5%
Fines, Forfeitures, and Fees	60,034	65,553	55,700	28,428	62,000	62,000	62,000	62,000	62,000	6,300	11%
Interest Earnings	10,532	23,047	24,368	13,825	10,365	11,608	13,029	13,557	17,275	(14,003)	-57%
Other Income	4,847	1,606	16,684	16,084	1,200	1,200	1,200	1,200	1,200	(15,484)	-93%
Transfers In	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	1,273,206	1,314,241	1,318,482	489,055	1,355,442	1,356,685	1,358,106	1,358,634	1,362,352	36,960	3%
Expenditures by Dept											
(0460) Main Street Garage	196,455	283,633	570,469	184,600	342,975	369,359	344,907	370,892	271,892	(227,494)	-40%
(0462) Leighton Plaza Garage	516,763	376,898	689,987	227,725	445,887	477,967	503,699	535,131	451,583	(244,100)	-35%
(0463) Parking Enforcement	119,360	264,600	185,316	138,340	81,470	81,559	81,650	81,743	71,838	(103,846)	-56%
(0464) Wayne Street Garage	187,496	283,985	516,128	158,033	299,163	315,398	300,908	316,797	252,701	(216,965)	-42%
(0465) Eddy Street Commons	-	-	15,000	-	11,000	11,000	11,000	11,000	11,000	(4,000)	-27%
Total Expenditures	1,020,074	1,209,117	1,976,900	708,699	1,180,495	1,255,283	1,242,164	1,315,563	1,059,014	(796,405)	-40%
Expenditures by Type											
Personnel											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-	-	-
Supplies	-	969	-	-	-	-	-	-	-	-	-
Services & Charges											
Professional Services	704,986	1,001,178	713,983	550,722	500,000	500,000	500,000	500,000	500,000	(213,983)	-30%
Utilities	26,020	97,488	77,605	55,456	86,296	88,022	89,782	91,577	93,409	8,691	11%
Repairs & Maintenance	240,925	59,093	869,835	72,483	315,000	315,000	315,000	315,000	315,000	(554,835)	-64%
Other Interfund Allocation	40,356	40,944	49,026	24,504	84,199	87,261	87,382	88,986	90,605	35,173	72%
Other Services & Charges	7,787	9,444	6,451	5,533	5,000	5,000	60,000	60,000	60,000	(1,451)	-22%
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Total Services & Charges	1,020,074	1,208,148	1,716,900	708,699	990,495	995,283	1,052,164	1,055,563	1,059,014	(726,405)	-42%
Capital											
Land	-	-	-	-	-	-	-	-	-	-	-
Land Improvements	-	-	-	-	-	-	-	-	-	-	-
Bldgs & Bldg Improve.	-	-	250,000	-	180,000	250,000	180,000	250,000	-	(70,000)	-28%
Motor Equipment	-	-	-	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	10,000	-	10,000	10,000	10,000	10,000	-	-	0%
Infrastructure	-	-	-	-	-	-	-	-	-	-	-
Total Capital	-	-	260,000	-	190,000	260,000	190,000	260,000	-	(70,000)	-27%
Total Expenditures	1,020,074	1,209,117	1,976,900	708,699	1,180,495	1,255,283	1,242,164	1,315,563	1,059,014	(796,405)	-40%
Net Surplus / (Deficit)	253,132	105,124	(658,418)	(219,643)	174,947	101,402	115,942	43,071	303,338		
Beginning Cash Balance	968,528	1,225,253	1,329,185		670,767	845,714	947,116	1,063,058	1,106,129	Cash Reserve	
Cash Adjustments	3,593	(1,192)	-		-	-	-	-	-	25% of Annual expenditures	
Ending Cash Balance	1,225,253	1,329,185	670,767		845,714	947,116	1,063,058	1,106,129	1,409,467		
Cash Reserves Target	255,018	302,279	494,225		295,124	313,821	310,541	328,891	264,754		

Fund Purpose:

This fund accounts for the revenues and expenditures from the various parking garages owned by the City of South Bend. There are currently 1,484 stalls. Parking garage operations are under outside contract with Downtown South Bend, Inc.

Explanation of Revenue Sources:

This fund receives revenue from the collection of daily and monthly parking fees at several downtown parking garages. Effective January 2017, the Common Council approved an increase in parking garage rates and parking enforcement fines. It was the first increase in 13 years. There are plans to review increasing rates by 10% in 2020.

Explanation of Expenditures and Significant Changes/Variations:

Other contracts are for various repair & maintenance projects among the garages. There are many capital improvement needs. The City plans on addressing those incrementally, budgeting for capital improvements across several years.

Parks
(Parks Administration, Parks
Maintenance, Recreation,
Marketing, & Golf)

Parks & Recreation Historical Budget Summary - Fund 201, 203, & 405

	2017 Actual	2018 Actual	2019 Amended Budget	06/30/19 Actual	2020 Proposed Budget	Forecast				Budget Variance 2019-2020	% Change
						2021	2022	2023	2024		
Historical Revenue by Fund											
201 Parks & Recreation	14,639,882	15,743,288	20,770,870	10,268,990	15,537,398	15,196,116	15,347,014	15,501,437	15,107,784	(5,233,472)	-25%
203 Recreation Nonreverting	949,896	995,799	-	-	-	-	-	-	-	-	-
405 Park Nonreverting Capital	270,952	33,465	-	-	-	-	-	-	-	-	-
Total Revenue	15,860,730	16,772,552	20,770,870	10,268,990	15,537,398	15,196,116	15,347,014	15,501,437	15,107,784	(5,233,472)	-25%
Revenue by Type											
Property Taxes	9,033,731	9,591,899	9,680,317	5,418,668	9,340,797	9,499,591	9,661,084	9,825,322	9,992,352	(339,520)	-4%
Intergov./ Shared Revenues	791,778	842,315	720,180	432,043	845,000	845,000	845,000	845,000	845,000	124,820	17%
Intergov./ Grants	-	746,101	4,303,899	1,396,325	50,000	-	-	-	-	(4,253,899)	-99%
Charges for Services	2,727,433	2,692,400	3,585,861	1,140,217	3,282,694	3,344,574	3,344,574	3,344,574	3,242,045	(303,167)	-8%
Interest Earnings	32,311	99,300	116,000	73,314	82,907	70,751	60,156	50,341	37,187	(33,093)	-29%
Donations	131,200	111,123	1,626,000	1,448,400	1,065,000	565,000	565,000	565,000	120,000	(561,000)	-35%
Other Income	918,924	343,567	330,793	152,204	71,000	71,200	71,200	71,200	71,200	(259,793)	-79%
Transfers In	2,225,354	2,345,846	407,820	207,820	800,000	800,000	800,000	800,000	800,000	392,180	96%
Total Revenue	15,860,730	16,772,552	20,770,870	10,268,990	15,537,398	15,196,116	15,347,014	15,501,437	15,107,784	(5,233,472)	-25%
Historical Expenditures by Fund											
201 Parks & Recreation	12,943,862	13,647,003	22,434,102	9,481,949	15,407,952	15,387,930	15,411,514	15,502,210	15,381,057	(7,026,150)	-31%
203 Recreation Nonreverting	975,364	1,780,445	-	-	-	-	-	-	-	-	-
405 Park Nonreverting Capital	404,956	210,170	-	-	-	-	-	-	-	-	-
Total Expenditures	14,324,182	15,637,617	22,434,102	9,481,949	15,407,952	15,387,930	15,411,514	15,502,210	15,381,057	(7,026,150)	-31%
Expenditures by Dept											
Parks Administration	1,404,091	1,259,102	1,749,190	882,362	1,514,423	1,671,309	1,700,433	1,734,807	1,766,230	(234,767)	-13%
Parks Maintenance	6,621,629	6,410,765	7,151,465	2,955,033	6,757,434	6,935,125	6,829,893	6,976,570	7,064,633	(394,031)	-6%
Golf Courses	1,527,473	1,420,678	1,543,088	691,452	1,550,027	1,604,897	1,620,261	1,605,017	1,584,754	6,939	0%
Recreation	2,924,112	3,546,782	3,185,579	1,307,108	3,074,201	3,133,764	3,194,590	3,194,167	3,148,155	(111,378)	-3%
Potawatomi Zoo	705,715	712,660	700,000	350,000	700,000	700,000	700,000	600,000	400,000	-	0%
Potawatomi Greenhouse	37,710	43,692	46,527	38,404	45,104	46,017	46,153	46,684	47,222	(1,423)	-3%
Graffiti Removal	102,258	99,070	4	147	-	-	-	-	-	(4)	-100%
Marketing & Events	806,134	948,583	1,224,594	440,239	1,266,763	1,296,818	1,320,184	1,344,965	1,370,063	42,169	3%
Regional Cities Grant	195,060	1,196,285	3,608,655	1,121,771	-	-	-	-	-	(3,608,655)	-100%
Pokagon Band Donation	-	-	2,225,000	1,695,432	-	-	-	-	-	(2,225,000)	-100%
Leighton Foundation Grant	-	-	1,000,000	-	500,000	-	-	-	-	(500,000)	-50%
Total Expenditures	14,324,182	15,637,617	22,434,102	9,481,949	15,407,952	15,387,930	15,411,514	15,502,210	15,381,057	(7,026,150)	-31%
Expenditures by Type											
Personnel											
Salaries & Wages	5,780,581	5,703,819	6,202,847	2,729,661	6,197,060	6,335,085	6,423,433	6,519,540	6,617,427	(5,787)	0%
Health Insurance	1,322,134	1,307,190	926,776	401,067	1,102,988	1,169,488	1,235,988	1,311,988	1,387,988	176,212	19%
Fringe Benefits	987,365	990,106	1,082,685	487,250	1,092,924	1,118,954	1,135,211	1,152,953	1,171,030	10,239	1%
Total Personnel	8,090,079	8,001,115	8,212,308	3,617,978	8,392,972	8,623,527	8,794,632	8,984,481	9,176,445	180,664	2%
Supplies											
	1,107,691	1,157,208	1,476,696	576,268	1,522,013	1,510,343	1,536,326	1,564,905	1,564,905	45,317	3%
Services & Charges											
Professional Services	326,082	553,857	933,159	233,999	135,909	135,909	135,909	135,909	135,909	(797,250)	-85%
Printing & Advertising	80,862	100,791	149,777	60,120	234,780	234,780	234,780	234,780	234,780	85,003	57%
Utilities	657,499	651,921	596,400	317,277	674,112	703,433	734,925	768,789	778,894	77,712	13%
Education & Training	10,013	16,940	44,899	8,035	34,500	34,500	34,500	34,500	34,500	(10,399)	-23%
Travel	25,388	21,485	29,825	8,434	28,500	28,500	28,500	28,500	28,500	(1,325)	-4%
Repairs & Maintenance	997,672	431,450	646,657	226,413	401,510	490,360	493,641	497,087	497,087	(245,147)	-38%
Other Interfund Allocation	1,300,349	1,174,618	1,672,261	836,113	1,441,319	1,601,695	1,621,088	1,651,435	1,678,754	(230,942)	-14%
Debt Service											
Principal	265,309	359,864	440,472	265,609	516,346	490,549	272,832	184,936	41,169	75,874	17%
Interest & Fees	19,957	24,972	46,529	31,203	50,033	36,029	22,990	12,103	5,329	3,504	8%
Grants & Subsidies	648,009	691,626	715,000	365,000	715,000	715,000	715,000	615,000	415,000	-	0%
Other Services & Charges	519,987	642,039	1,128,314	325,620	760,958	783,305	786,391	789,785	789,785	(367,356)	-33%
Transfers Out	-	925,652	-	-	-	-	-	-	-	-	-
Total Services & Charges	4,851,127	5,595,215	6,403,293	2,677,821	4,992,967	5,254,060	5,080,556	4,952,824	4,639,707	(1,410,326)	-22%
Capital											
	275,285	884,080	6,341,805	2,609,882	500,000	-	-	-	-	(5,841,805)	-92%
Total Expenditures	14,324,182	15,637,617	22,434,102	9,481,949	15,407,952	15,387,930	15,411,514	15,502,210	15,381,057	(7,026,150)	-31%
Net Surplus / (Deficit)	1,536,548	1,134,934	(1,663,232)	787,041	129,446	(191,814)	(64,500)	(773)	(273,273)		
Cash Reserve											
Beginning Cash Balance	5,609,296	7,173,618	8,298,306		6,635,074	6,764,520	6,572,706	6,508,206	6,507,433	25% of Annual expenditures	
Cash Adjustments	27,774	(10,247)	-		-	-	-	-	-		
Ending Cash Balance	7,173,618	8,298,306	6,635,074		6,764,520	6,572,706	6,508,206	6,507,433	6,234,160		
Cash Reserves Target	3,581,046	3,909,404	5,608,526		3,851,988	3,846,983	3,852,879	3,875,553	3,845,264		

Starting in 2019, the Recreation Nonreverting Fund (203) and the Park Nonreverting Capital Fund (405) will be discontinued and the activity formerly appearing in them will be represented in the Parks & Recreation Fund (201). This will allow for better reporting and more efficient use of funds.

Fund 201 - Parks & Recreation

Fund Type	Special Revenue Funds				Control	City Funds					
	2017 Actual	2018 Actual	2019 Amended Budget	06/30/19 Actual	2020 Proposed Budget	Forecast				Budget Variance	%
						2021	2022	2023	2024	2019-2020	Change
Revenue											
Property Taxes	9,033,731	9,591,899	9,680,317	5,418,668	9,340,797	9,499,591	9,661,084	9,825,322	9,992,352	(339,520)	-4%
Intergov./ Shared Revenues	791,778	842,315	720,180	432,043	845,000	845,000	845,000	845,000	845,000	124,820	17%
Intergov./ Grants	-	746,101	4,303,899	1,396,325	50,000	-	-	-	-	(4,253,899)	-99%
Charges for Services	1,835,527	1,715,313	3,585,861	1,140,217	3,282,694	3,344,574	3,344,574	3,344,574	3,242,045	(303,167)	-8%
Interest Earnings	22,651	82,586	116,000	73,314	82,907	70,751	60,156	50,341	37,187	(33,093)	-29%
Donations	1,500	81,500	1,626,000	1,448,400	1,065,000	565,000	565,000	565,000	120,000	(561,000)	-35%
Other Income	914,342	337,727	330,793	152,204	71,000	71,200	71,200	71,200	71,200	(259,793)	-79%
Transfers In	2,040,354	2,345,846	407,820	207,820	800,000	800,000	800,000	800,000	800,000	392,180	96%
Total Revenue	14,639,882	15,743,288	20,770,870	10,268,990	15,537,398	15,196,116	15,347,014	15,501,437	15,107,784	(5,233,472)	-25%
Expenditures by Dept											
Parks Administration	1,404,091	1,259,102	1,749,190	882,362	1,514,423	1,671,309	1,700,433	1,734,807	1,766,230	(234,767)	-13%
Parks Maintenance	6,335,078	6,204,964	7,151,465	2,955,033	6,757,434	6,935,125	6,829,893	6,976,570	7,064,633	(394,031)	-6%
Golf Courses	1,409,068	1,416,310	1,543,088	691,452	1,550,027	1,604,897	1,620,261	1,605,017	1,584,754	6,939	0%
Recreation	2,008,072	1,911,046	3,185,579	1,307,108	3,074,201	3,133,764	3,194,590	3,194,167	3,148,155	(111,378)	-3%
Potawatomi Zoo	705,715	712,660	700,000	350,000	700,000	700,000	700,000	600,000	400,000	-	0%
Potawatomi Greenhouse	37,710	43,692	46,527	38,404	45,104	46,017	46,153	46,684	47,222	(1,423)	-3%
Graffiti Removal	102,258	99,070	4	147	-	-	-	-	-	(4)	-100%
Marketing & Events	746,809	803,874	1,224,594	440,239	1,266,763	1,296,818	1,320,184	1,344,965	1,370,063	42,169	3%
Regional Cities Grant	195,060	1,196,285	3,608,655	1,121,771	-	-	-	-	-	(3,608,655)	-100%
Pokagon Band Donation	-	-	2,225,000	1,695,432	-	-	-	-	-	(2,225,000)	-100%
Leighton Foundation Grant	-	-	1,000,000	-	500,000	-	-	-	-	(500,000)	-50%
Total Expenditures	12,943,862	13,647,003	22,434,102	9,481,949	15,407,952	15,387,930	15,411,514	15,502,210	15,381,057	(7,026,150)	-31%
Expenditures by Type											
Personnel											
Salaries & Wages	5,461,667	5,399,492	6,202,847	2,729,661	6,197,060	6,335,085	6,423,433	6,519,540	6,617,427	(5,787)	0%
Health Insurance	1,320,977	1,307,190	926,776	401,067	1,102,988	1,169,488	1,235,988	1,311,988	1,387,988	176,212	19%
Fringe Benefits	959,655	964,026	1,082,685	487,250	1,092,924	1,118,954	1,135,211	1,152,953	1,171,030	10,239	1%
Total Personnel	7,742,299	7,670,708	8,212,308	3,617,978	8,392,972	8,623,527	8,794,632	8,984,481	9,176,445	180,664	2%
Supplies	886,640	998,555	1,476,696	576,268	1,522,013	1,510,343	1,536,326	1,564,905	1,564,905	45,317	3%
Services & Charges											
Professional Services	197,885	423,466	933,159	233,999	135,909	135,909	135,909	135,909	135,909	(797,250)	-85%
Printing & Advertising	72,889	37,141	149,777	60,120	234,780	234,780	234,780	234,780	234,780	85,003	57%
Utilities	657,499	651,921	596,400	317,277	674,112	703,433	734,925	768,789	778,894	77,712	13%
Education & Training	7,283	10,086	44,899	8,035	34,500	34,500	34,500	34,500	34,500	(10,399)	-23%
Travel	16,209	12,131	29,825	8,434	28,500	28,500	28,500	28,500	28,500	(1,325)	-4%
Repairs & Maintenance	869,863	415,648	646,657	226,413	401,510	490,360	493,641	497,087	497,087	(245,147)	-38%
Other Interfund Allocation	1,213,673	1,064,472	1,672,261	836,113	1,441,319	1,601,695	1,621,088	1,651,435	1,678,754	(230,942)	-14%
Debt Service											
Principal	265,309	359,864	440,472	265,609	516,346	490,549	272,832	184,936	41,169	75,874	17%
Interest & Fees	19,957	24,972	46,529	31,203	50,033	36,029	22,990	12,103	5,329	3,504	8%
Grants & Subsidies	648,009	691,626	715,000	365,000	715,000	715,000	715,000	615,000	415,000	-	0%
Other Services & Charges	346,346	443,831	1,128,314	325,620	760,958	783,305	786,391	789,785	789,785	(367,356)	-33%
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Total Services & Charges	4,314,923	4,135,158	6,403,293	2,677,821	4,992,967	5,254,060	5,080,556	4,952,824	4,639,707	(1,410,326)	-22%
Capital	-	842,582	6,341,805	2,609,882	500,000	-	-	-	-	(5,841,805)	-92%
Total Expenditures	12,943,862	13,647,003	22,434,102	9,481,949	15,407,952	15,387,930	15,411,514	15,502,210	15,381,057	(7,026,150)	-31%
Net Surplus / (Deficit)	1,696,020	2,096,285	(1,663,232)	787,041	129,446	(191,814)	(64,500)	(773)	(273,273)		
Beginning Cash Balance	4,490,441	6,210,755	8,298,306		6,635,074	6,764,520	6,572,706	6,508,206	6,507,433		
Cash Adjustments	24,294	(8,735)	-		-	-	-	-	-		
Ending Cash Balance	6,210,755	8,298,306	6,635,074		6,764,520	6,572,706	6,508,206	6,507,433	6,234,160		
Cash Reserves Target	3,235,965	3,411,751	5,608,526		3,851,988	3,846,983	3,852,879	3,875,553	3,845,264		
										Cash Reserve	
										25% of Annual expenditures	

Fund Purpose:
 This fund accounts for the operation of the Parks & Recreation side of South Bend Venues, Parks & Arts (VPA). The purpose is to provide quality spaces, places, and experiences within the City. There are several divisions within the department: Administration, Maintenance, Golf, Recreation, and Experience/Marketing.

Fund 203 - Recreation Nonreverting

Fund Type	Special Revenue Funds				Control	City Funds					
	2017 Actual	2018 Actual	2019 Amended Budget	06/30/19 Actual	2020 Proposed Budget	Forecast				Budget Variance 2019-2020	%
						2021	2022	2023	2024		Change
Revenue											
Charges for Services	886,152	972,422	-	-	-	-	-	-	-	-	-
Interest Earnings	8,462	15,514	-	-	-	-	-	-	-	-	-
Donations	54,700	2,023	-	-	-	-	-	-	-	-	-
Other Income	582	5,840	-	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	949,896	995,799	-	-	-	-	-	-	-	-	-
Expenditures by Type											
Personnel											
Salaries & Wages	318,913	304,327	-	-	-	-	-	-	-	-	-
Health Insurance	1,157	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	27,710	26,080	-	-	-	-	-	-	-	-	-
Total Personnel	347,780	330,407	-	-	-	-	-	-	-	-	-
Supplies	159,833	122,292	-	-	-	-	-	-	-	-	-
Services & Charges											
Professional Services	128,197	130,391	-	-	-	-	-	-	-	-	-
Printing & Advertising	7,973	63,651	-	-	-	-	-	-	-	-	-
Education & Training	2,730	6,853	-	-	-	-	-	-	-	-	-
Travel	9,179	9,354	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	8,261	168	-	-	-	-	-	-	-	-	-
Other Interfund Allocation	86,676	110,146	-	-	-	-	-	-	-	-	-
Other Services & Charges	168,686	198,209	-	-	-	-	-	-	-	-	-
Transfers Out	-	798,976	-	-	-	-	-	-	-	-	-
Total Services & Charges	411,702	1,317,748	-	-	-	-	-	-	-	-	-
Capital											
Land	-	-	-	-	-	-	-	-	-	-	-
Land Improvements	56,050	9,998	-	-	-	-	-	-	-	-	-
Bldgs & Bldg Improve.	-	-	-	-	-	-	-	-	-	-	-
Motor Equipment	-	-	-	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-	-	-	-
Infrastructure	-	-	-	-	-	-	-	-	-	-	-
Total Capital	56,050	9,998	-	-	-	-	-	-	-	-	-
Total Expenditures	975,364	1,780,445	-	-	-	-	-	-	-	-	-
Net Surplus / (Deficit)	(25,469)	(784,646)	-	-	-	-	-	-	-	-	-
Beginning Cash Balance	808,692	785,885	-	-	-	-	-	-	-	-	-
Cash Adjustments	2,662	(1,240)	-	-	-	-	-	-	-	-	-
Ending Cash Balance	785,885	-	-	-	-	-	-	-	-	-	-
Cash Reserves Target	243,841	445,111	-	-	-	-	-	-	-	-	-

Cash Reserve
25% of Annual expenditures

Fund Purpose:

This fund accounts for parks programs that are expected to recover most if not all of their costs through fee collections.

Explanation of Revenue Sources:

This fund collects revenue from fees for camps, leagues, fitness center, special events, and other activities. This fund also receives revenue from interest earned on the fund's cash balance.

Explanation of Expenditures, Staffing, and Significant Changes/Variations:

Starting in 2019, the Recreation Nonreverting Fund (203) will be discontinued and the activity formerly appearing in this fund will be represented in the Parks & Recreation Fund (201). This will allow for better reporting and more efficient use of funds. At the end of 2018, the cash balance in the Recreation Nonreverting Fund will be transferred to the Parks & Recreation Fund.

Fund 312 - 2017 Parks Bond Debt Service

Fund Type	Debt Service Funds				Control	City Funds					
	2017 Actual	2018 Actual	2019 Amended Budget	06/30/19 Actual	2020 Proposed Budget	Forecast				Budget Variance 2019-2020	% Change
						2021	2022	2023	2024		
Revenue											
Property Taxes	-	703,118	1,077,000	629,029	1,111,962	1,130,865	1,150,090	1,169,642	1,189,526	34,962	3%
Intergov./ Shared Revenues	-	37,107	61,404	36,183	42,232	42,232	42,232	42,232	42,232	(19,172)	-31%
Interest Earnings	-	722	1,000	203	1,082	895	1,191	1,612	2,299	82	8%
Other Income	-	-	-	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	-	740,947	1,139,404	665,415	1,155,276	1,173,992	1,193,513	1,213,486	1,234,057	15,872	1%
Expenditures by Type											
Personnel											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-	-
Services & Charges											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Debt Service											
Principal	-	350,000	770,000	375,000	785,000	825,000	830,000	865,000	890,000	15,000	2%
Interest & Fees	-	243,304	411,143	208,383	387,967	364,192	339,367	314,167	287,992	(23,176)	-6%
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Total Services & Charges	-	593,304	1,181,143	583,383	1,172,967	1,189,192	1,169,367	1,179,167	1,177,992	(8,176)	-1%
Capital	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	-	593,304	1,181,143	583,383	1,172,967	1,189,192	1,169,367	1,179,167	1,177,992	(8,176)	-1%
Net Surplus / (Deficit)	-	147,643	(41,739)	82,032	(17,691)	(15,200)	24,146	34,319	56,065		
Beginning Cash Balance	-	-	147,684		105,945	88,254	73,054	97,200	131,519	Cash Reserve	
Cash Adjustments	-	41	-		-	-	-	-	-	No reserve requirement	
Ending Cash Balance	-	147,684	105,945		88,254	73,054	97,200	131,519	187,584		
Cash Reserves Target	-	-	-		-	-	-	-	-		

Fund Purpose:

This fund is used to collect a separate property tax levy and is used to pay for the semi-annual payment of debt service principal and interest to the bondholders of the 2017 Park District Bonds, Series A-K (debt schedule #165).

The par amount of the 2017 Park District Bonds, Series A-K was \$14,075,000. The bonds were closed on December 20, 2017 and have a net interest rate of 3.056%. The net proceeds after bond issuance costs were \$13,715,350. This amount was deposited into Fund 471 (2017 Parks Bond Capital) and will be used towards the approved capital projects.

Explanation of Revenue Sources:

This fund receives property tax revenue (distributions received in June and December) from a levy that was previously collected in Fund 313 for the College Football Hall of Fame debt service (final payment February 1, 2018).

Explanation of Expenditures and Significant Changes/Variations:

Debt service payments are due on January 15 and July 15. The first debt service payment is due July 15, 2018 and the final payment is due January 15, 2033. Property taxes are assumed to come in to cover the debt service payments through the life of the bond.

Fund 401 - Coveleski Stadium Capital

Fund Type	Capital Funds				Control	City Funds					
	2017	2018	2019	2020		Forecast				Budget	%
	Actual	Actual	Amended	Proposed		2021	2022	2023	2024	Variance	Change
			Budget	Budget						2019-2020	
Revenue											
Charges for Services	41,814	29,082	43,500	-	30,000	30,000	30,000	30,000	30,000	(13,500)	-31%
Interest Earnings	776	1,054	850	529	163	165	167	169	172	(687)	-81%
Other Income	-	-	-	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	42,590	30,136	44,350	529	30,163	30,165	30,167	30,169	30,172	(14,187)	-32%
Expenditures by Type											
Personnel											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-	-
Services & Charges											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	78,597	1,249	71,667	31,667	30,000	30,000	30,000	30,000	30,000	(41,667)	-58%
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Total Services & Charges	78,597	1,249	71,667	31,667	30,000	30,000	30,000	30,000	30,000	(41,667)	-58%
Capital	-	10,000	32,955	32,955	-	-	-	-	-	(32,955)	-100%
Total Expenditures	78,597	11,249	104,622	64,622	30,000	30,000	30,000	30,000	30,000	(74,622)	-71%
Net Surplus / (Deficit)	(36,007)	18,887	(60,272)	(64,093)	163	165	167	169	172		
Beginning Cash Balance	90,376	54,612	73,435		13,163	13,326	13,491	13,658	13,827		
Cash Adjustments	243	(64)	-		-	-	-	-	-		
Ending Cash Balance	54,612	73,435	13,163		13,326	13,491	13,658	13,827	13,999		
Cash Reserves Target	-	-	-		-	-	-	-	-		
										Cash Reserve	
										No reserve requirement -	
										Capital fund - spend down	
										to zero	
Fund Purpose:											
This fund is used to account for minor capital improvements for Four Winds Field at Coveleski Stadium.											
Explanation of Revenue Sources:											
Revenues are in the form of compensation received by the City based on stadium attendance.											
Explanation of Expenditures and Significant Changes/Variiances:											
Planned expenditures are for painting, landscaping, and mechanical upgrades.											

Fund 405 - Park Nonreverting Capital

Fund Type	Capital Funds				Control	City Funds				Budget	
	2017	2018	2019	2020		Forecast				Variance	%
	Actual	Actual	Amended	Proposed		2021	2022	2023	2024	2019-2020	Change
			Budget	Budget							
			06/30/19								
			Actual								
Revenue											
Charges for Services	5,754	4,665	-	-	-	-	-	-	-	-	-
Interest Earnings	1,198	1,200	-	-	-	-	-	-	-	-	-
Donations	75,000	27,600	-	-	-	-	-	-	-	-	-
Other Income	4,000	-	-	-	-	-	-	-	-	-	-
Transfers In	185,000	-	-	-	-	-	-	-	-	-	-
Total Revenue	270,952	33,465	-	-	-	-	-	-	-	-	-
Expenditures by Type											
Personnel											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-	-	-
Supplies	61,218	36,361	-	-	-	-	-	-	-	-	-
Services & Charges											
Repairs & Maintenance	119,549	15,634	-	-	-	-	-	-	-	-	-
Other Services & Charges	4,954	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	126,675	-	-	-	-	-	-	-	-	-
Total Services & Charges	124,503	142,309	-	-	-	-	-	-	-	-	-
Capital											
Motor Equipment	141,147	31,500	-	-	-	-	-	-	-	-	-
Machinery & Equipment	78,089	-	-	-	-	-	-	-	-	-	-
Total Capital	219,235	31,500	-	-	-	-	-	-	-	-	-
Total Expenditures	404,956	210,170	-	-	-	-	-	-	-	-	-
Net Surplus / (Deficit)	(134,004)	(176,705)	-	-	-	-	-	-	-	-	-
Beginning Cash Balance	310,163	176,978	-	-	-	-	-	-	-	Cash Reserve 25% of Annual expenditures	
Cash Adjustments	818	(273)	-	-	-	-	-	-	-		
Ending Cash Balance	176,978	-	-	-	-	-	-	-	-		
Cash Reserves Target	101,239	52,542	-	-	-	-	-	-	-		
Fund Purpose:											
This capital fund accounted for revenues collected and expenses for specific purposes or locations. These locations were Potawatomi and Rum Village Picnic Areas, the East Race, Golf Courses, Forestry, and Howard Park Ice Rink.											
Explanation of Revenue Sources:											
This fund received most of its revenue through an interfund transfer from the Parks & Recreation Fund (201) Golf Division (1102). A small amount of revenue was collected from mowing fees for abatement mowing and from picnic area/pavilion rentals.											
Explanation of Expenditures and Significant Changes/Variations:											
Starting in 2019, the Park Nonreverting Capital Fund (405) is discontinued and the activity formerly appearing in this fund will be represented in the Parks & Recreation Fund (201). This will allow for better reporting and more efficient use of funds.											

Fund 471 - 2017 Parks Bond Capital

Fund Type	Capital Funds				Control	City Funds					
	2017 Actual	2018 Actual	2019 Amended Budget	06/30/19 Actual	2020 Proposed Budget	Forecast				Budget Variance 2019-2020	% Change
						2021	2022	2023	2024		
Revenue											
Interest Earnings	-	186,252	255,000	141,089	-	-	-	-	-	(255,000)	-100%
Debt Proceeds	14,081,478	-	-	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	14,081,478	186,252	255,000	141,089	-	-	-	-	-	(255,000)	-100%
Expenditures by Type											
Personnel											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-	-
Services & Charges											
Professional Services	179,370	147,642	-	15,000	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Debt Service											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	13,150	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Total Services & Charges	192,520	147,642	-	15,000	-	-	-	-	-	-	-
Capital											
Land	-	-	-	-	-	-	-	-	-	-	-
Land Improvements	-	731,628	6,707,066	1,854,924	-	-	-	-	-	(6,707,066)	-100%
Bldgs & Bldg Improve.	-	223,823	-	-	-	-	-	-	-	-	-
Motor Equipment	-	-	-	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-	-	-	-
Infrastructure	-	-	-	-	-	-	-	-	-	-	-
Total Capital	-	955,451	6,707,066	1,854,924	-	-	-	-	-	(6,707,066)	-100%
Total Expenditures	192,520	1,103,093	6,707,066	1,869,924	-	-	-	-	-	(6,707,066)	-100%
Net Surplus / (Deficit)	13,888,958	(916,841)	(6,452,066)	(1,728,834)	-	-	-	-	-		
Beginning Cash Balance	-	13,888,958	12,975,703	-	6,523,637	6,523,637	6,523,637	6,523,637	6,523,637	-	-
Cash Adjustments	-	3,586	-	-	-	-	-	-	-	-	-
Ending Cash Balance	13,888,958	12,975,703	6,523,637	-	6,523,637	6,523,637	6,523,637	6,523,637	6,523,637	-	-
Cash Reserves Target	-	-	-	-	-	-	-	-	-	-	-

Cash Reserve
Bond fund - spend down to zero - no reserves

Fund Purpose:

The City of South Bend issued a Parks bond in the amount of \$14,075,000 for certain improvements in connection with the MY SB Parks and Trails initiative. The bond closing date was December 20, 2017. The bonds will be repaid over a period of 15 years with the first debt service payment due on July 15, 2018 and the final payment due on January 15, 2033.

Explanation of Revenue Sources:

Net proceeds after bond issuance costs were deposited into this fund in the amount of \$13,856,100. This fund also receives revenue from interest earned on the fund's cash balance.

Explanation of Expenditures and Significant Changes/Variations:

These are the various projects:

- | | |
|---|--|
| <ul style="list-style-type: none"> <i>Series A - Howard Park</i> <li style="padding-left: 20px;">Riverfront promenade <li style="padding-left: 20px;">Storm water habitat area <i>Series B - St. Louis Street</i> <li style="padding-left: 20px;">St. Louis Street parking and street upgrades (Howard Park) <i>Series C - Colfax-Seitz</i> <li style="padding-left: 20px;">Riverfront trail upgrades - Colfax to Seitz Park <i>Series D - Howard-Farmers</i> <li style="padding-left: 20px;">Riverfront trail upgrades - Howard Park to Farmer's Market <i>Series E - Miami-Twyckenham</i> <li style="padding-left: 20px;">Riverfront trail upgrades - Miami to Twyckenham <i>Series F - Seitz-Howard</i> <li style="padding-left: 20px;">Riverfront trail upgrades - Seitz Park to Howard Park <li style="padding-left: 20px;">Seitz Park parking | <ul style="list-style-type: none"> <i>Series G - Seitz Park</i> <li style="padding-left: 20px;">AM General parking and plaza area <li style="padding-left: 20px;">East Race promenade and bridge <i>Series H - Pinhook Park</i> <li style="padding-left: 20px;">Pavilion upgrade <li style="padding-left: 20px;">Reconnect river flow to lagoon <li style="padding-left: 20px;">Playground and site improvements <i>Series I - Other Park Improvements</i> <li style="padding-left: 20px;">Park security, lighting, and storage <li style="padding-left: 20px;">Restrooms modernization & ADA compliance <i>Series J - Pinhook Park</i> <li style="padding-left: 20px;">Pinhook Park neighborhood connectivity <i>Series K - Future Project</i> <li style="padding-left: 20px;">Future park acquisitions, partnerships, and build-outs |
|---|--|

Fund 730 - City Cemetery

Fund Type	Trust Funds				Control	City Funds					
	2017 Actual	2018 Actual	2019 Amended Budget	06/30/19 Actual	2020 Proposed Budget	Forecast				Budget Variance 2019-2020	% Change
						2021	2022	2023	2024		
Revenue											
Interest Earnings	266	509	620	339	119	121	122	124	125	(501)	-81%
Other Income	-	-	-	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	266	509	620	339	119	121	122	124	125	(501)	-81%
Expenditures by Type											
Personnel											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-	-
Services & Charges											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	599	-	-	-	20,000	-	-	-	-	20,000	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Total Services & Charges	599	-	-	-	20,000	-	-	-	-	20,000	-
Capital	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	599	-	-	-	20,000	-	-	-	-	20,000	-
Net Surplus / (Deficit)	(333)	509	620	339	(19,881)	121	122	124	125		
Beginning Cash Balance	28,752	28,513	28,987		29,607	9,726	9,847	9,969	10,093	Cash Reserve 25% of Annual expenditures	
Cash Adjustments	95	(36)	-		-	-	-	-	-		
Ending Cash Balance	28,513	28,987	29,607		9,726	9,847	9,969	10,093	10,218		
Cash Reserves Target	150	-	-		5,000	-	-	-	-		
Fund Purpose:											
This trust fund is designated for expenses specifically for the City Cemetery.											
Explanation of Revenue Sources:											
Revenue was originally derived from the sale of cemetery plots and burial expenses. There are few sites available for sale and most plots are occupied, resulting in little burial activity. Currently, this fund only receives revenue from interest earned on the fund's cash balance.											

Fund 731 - Bowman Cemetery

Fund Type	Trust Funds				Control	City Funds					
	2017 Actual	2018 Actual	2019 Amended Budget	06/30/19 Actual	2020 Proposed Budget	Forecast				Budget Variance 2019-2020	% Change
						2021	2022	2023	2024		
Revenue											
Interest Earnings	-	(126)	8,000	5,323	5,757	5,829	5,901	5,974	6,049	(2,243)	-28%
Other Income	-	455,998	-	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	-	455,872	8,000	5,323	5,757	5,829	5,901	5,974	6,049	(2,243)	-28%
Expenditures by Type											
Personnel											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-	-
Services & Charges											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Total Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Capital	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-	-	-	-	-	-
Net Surplus / (Deficit)	-	455,872	8,000	5,323	5,757	5,829	5,901	5,974	6,049		
Beginning Cash Balance	-	-	455,998		463,998	469,755	475,584	481,485	487,459	Cash Reserve \$400,000 minimum	
Cash Adjustments	-	126	-		-	-	-	-			
Ending Cash Balance	-	455,998	463,998		469,755	475,584	481,485	487,459	493,508		
Cash Reserves Target	-	400,000	400,000		400,000	400,000	400,000	400,000	400,000		
Fund Purpose:											
In 2018, the trust administered by Key Bank for the maintenance of the Bowman Cemetery was terminated. The funds held in the trust were transferred to the City for the City's ongoing responsibility to care for the Bowman Cemetery in perpetuity according to Indiana law. Fund 731 was established by Ordinance No. 10638-18, dated December 10, 2018 to account for the transferred funds and to budget for the expenses the City will incur in maintaining the Bowman Cemetery.											
Explanation of Revenue Sources:											
Currently, this fund only receives revenue from interest earned on the fund's cash balance.											

Fund 751 - 2015 Parks Bond Capital

Fund Type	2015 Parks Bond Capital				Control	Capital Funds					
	2017	2018	2019	2020		Forecast				Budget	
	Actual	Actual	Amended	Proposed		2021	2022	2023	2024	Variance	%
			Budget	Budget						2019-2020	Change
			06/30/19								
Revenue											
Interest Earnings	6,700	4,813	1,000	568	-	-	-	-	-	(1,000)	-100%
Debt Proceeds	-	-	-	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	6,700	4,813	1,000	568	-	-	-	-	-	(1,000)	-100%
Expenditures by Type											
Personnel											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-	-	-
Supplies	61,848	43,656	13,316	6,082	-	-	-	-	-	(13,316)	-100%
Services & Charges											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	68,265	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	23,581	291,724	10,159	2,388	-	-	-	-	-	(10,159)	-100%
Transfers Out	-	288	-	-	-	-	-	-	-	-	-
Total Services & Charges	91,846	292,013	10,159	2,388	-	-	-	-	-	(10,159)	-100%
Capital											
Land	-	-	-	-	-	-	-	-	-	-	-
Land Improvements	202,758	-	-	-	-	-	-	-	-	-	-
Bldgs & Bldg Improve.	650,423	2,410,160	450,712	87,861	-	-	-	-	-	(450,712)	-100%
Motor Equipment	-	-	-	-	-	-	-	-	-	-	-
Machinery & Equipment	65,800	58,521	-	-	-	-	-	-	-	-	-
Infrastructure	-	-	-	-	-	-	-	-	-	-	-
Total Capital	918,981	2,468,681	450,712	87,861	-	-	-	-	-	(450,712)	-100%
Total Expenditures	1,072,675	2,804,350	474,187	96,332	-	-	-	-	-	(474,187)	-100%
Net Surplus / (Deficit)	(1,065,975)	(2,799,537)	(473,187)	(95,764)	-	-	-	-	-		
Beginning Cash Balance	-	3,271,224	471,687	-	-	-	-	-	-		Cash Reserve
Cash Adjustments	4,337,199	-	1,500	-	-	-	-	-	-		No reserve requirement -
Ending Cash Balance	3,271,224	471,687	-	-	-	-	-	-	-		Bond capital fund - spend
Cash Reserves Target	-	-	-	-	-	-	-	-	-		down to zero

Fund Purpose:

This fund is used to account for the bond proceeds and expenditures of the 2015 Parks/EDIT bond that is accounted for by US Bank in trustee accounts. Bond proceeds are spent on parks projects and capital. The City submits pay requests for costs incurred under the bond to US Bank. This fund was established in 2017 to integrate these trustee accounts into the City's regular accounting system.

Explanation of Revenue Sources:

The original bond was issued in 2015 for \$5,605,000. Currently, this fund only receives revenue from interest earned on the cash balance at the trustee bank.

Fund 757 - 2015 Parks Bond Debt Service

Fund Type	Debt Service Funds				Control	City Funds					
	2017	2018	2019		2020	Forecast				Budget	
	Actual	Actual	Amended	06/30/19	Proposed	2021	2022	2023	2024	Variance	%
			Budget	Actual	Budget					2019-2020	Change
Revenue											
Interest Earnings	1,472	2,787	2,500	1,564	2,000	2,000	2,000	2,000	2,000	(500)	-20%
Other Income	-	31,723	-	-	-	-	-	-	-	-	-
Transfers In	384,835	347,259	379,431	190,237	377,756	376,006	374,106	371,981	374,781	(1,675)	0%
Total Revenue	386,307	381,769	381,931	191,801	379,756	378,006	376,106	373,981	376,781	(2,175)	-1%
Expenditures by Type											
Personnel											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-	-
Services & Charges											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Debt Service											
Principal	215,000	210,000	220,000	110,000	225,000	225,000	230,000	240,000	240,000	5,000	2%
Interest & Fees	175,481	169,106	163,732	82,191	157,131	150,381	143,556	136,581	129,381	(6,601)	-4%
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Total Services & Charges	390,481	379,106	383,732	192,191	382,131	375,381	373,556	376,581	369,381	(1,601)	0%
Capital	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	390,481	379,106	383,732	192,191	382,131	375,381	373,556	376,581	369,381	(1,601)	0%
Net Surplus / (Deficit)	(4,174)	2,662	(1,801)	(389)	(2,375)	2,625	2,550	(2,600)	7,400		
Beginning Cash Balance	-	557,768	560,431		558,630	556,255	558,880	561,430	558,830		
Cash Adjustments	561,943	-	-		-	-	-	-	-		
Ending Cash Balance	557,768	560,431	558,630		556,255	558,880	561,430	558,830	566,230		
Cash Reserves Target	557,768	560,431	558,630		556,255	558,880	561,430	558,830	566,230		
										Cash Reserve	
										100% cash reserves per	
										bond covenants	
Fund Purpose:	This fund accounts for the semi-annual payment of debt service principal and interest to the bondholders of the 2015 Parks Bond. The par amount of the 2015 Parks/EDIT bond was \$5,605,000. The debt service reserve will be used towards the last debt service payment.										
	The accounting records are maintained in trustee bank accounts. This fund was established in 2017 to integrate these trustee accounts into the City's regular accounting system.										
Explanation of Revenue Sources:	This fund receives monthly lease rental payments from the EDIT Fund (408). This fund also receives revenue from interest earned on the cash balance at the trustee bank.										

2020 Proposed Staffing Summary

City of South Bend

Fund	Department	Position	Status	FTE	2019 Salary Cap	Proposed % Increase	2020 Salary Cap
101-0404	Morris Performing Arts Center	Custodian	NB	1	\$ 25,982	17.0%	\$ 30,398
101-0404	Morris Performing Arts Center	Director of Booking & Event Services	NB	1	\$ 61,194	2.0%	\$ 62,418
101-0404	Morris Performing Arts Center	Director of Box Office & Event Services - Venues	NB	1	\$ 64,000	2.0%	\$ 65,280
101-0404	Morris Performing Arts Center	Event Service Technician II (Change from I)	NB	1	\$ 32,613	2.0%	\$ 33,265
101-0404	Morris Performing Arts Center	Manager - Facility Operations (MPAC)	NB	1	\$ 61,194	2.0%	\$ 62,418
101-0404	Morris Performing Arts Center	Manager - Operations	NB	1	\$ 71,394	2.0%	\$ 72,822
101-0404	Morris Performing Arts Center	Manager - Production	NB	1	\$ 49,827	2.0%	\$ 50,824
101-0404	Morris Performing Arts Center	Manager I - Assistant Box Office	NB	1	\$ 35,302	2.0%	\$ 36,008
101-0404	Morris Performing Arts Center	Manager II - Assistant Box Office	NB	1	\$ 39,453	2.0%	\$ 40,242
		Total FTEs - Morris Performing Arts Center		9			
101-0405	Palais Royale Ballroom	Administrative Assistant I	NB	1	\$ 41,336	2.0%	\$ 42,163
101-0405	Palais Royale Ballroom	Manager - Assistant Facility Operations	NB	1	\$ 37,063	2.0%	\$ 37,804
		Total FTEs - Palais Royale Ballroom		2			
201-1100	Parks Administration	Deputy Director of Venues, Parks & Arts	NB	1	\$ 99,367	2.0%	\$ 101,354
201-1100	Parks Administration	Executive Assistant	NB	1	\$ 55,740	2.0%	\$ 56,855
201-1100	Parks Administration	Executive Director Venues, Parks & Arts	NB	1	\$ 119,646	2.0%	\$ 122,039
201-1100	Parks Administration	Financial Specialist II	NB	1	\$ 39,782	2.0%	\$ 40,578
201-1100	Parks Administration	Financial Specialist IV	NB	2	\$ 49,277	2.0%	\$ 50,263
201-1100	Parks Administration	Manager - Office	NB	1	\$ 38,019	2.0%	\$ 38,779
		Total FTEs - Parks Administration		7			
201-1101	Parks Maintenance	Financial Specialist III	NB	1	\$ 44,500	2.0%	\$ 45,390
201-1101	Parks Maintenance	Director of Facilities & Grounds	NB	1	\$ 75,000	2.0%	\$ 76,500
201-1101	Parks Maintenance	Superintendent V (Formerly Foreman IV)	NB	2	\$ 58,716	2.0%	\$ 59,890
201-1101	Parks Maintenance	Foreman V	NB	1	\$ 49,827	2.0%	\$ 50,824
201-1101	Parks Maintenance	Horticulturist Tech	NB	1	\$ 49,827	2.0%	\$ 50,824
201-1101	Parks Maintenance	Manager - Facilities	NB	1	\$ 64,033	2.0%	\$ 65,314
201-1101	Parks Maintenance	Manager - Operations - Forester	NB	1	\$ 64,033	2.0%	\$ 65,314
201-1101	Parks Maintenance	Manager - Park Grounds Manager	NB	3	\$ 64,033	2.0%	\$ 65,314
201-1101	Parks Maintenance	Manager - Public Construction (was Project Manager)	NB	1	\$ 55,432	27.1%	\$ 70,462
201-1101	Parks Maintenance	Superintendent III	NB	1	\$ 53,490	2.0%	\$ 54,560
201-1101	Parks Maintenance	Arborist I	TM	3	\$ 41,184	1.0%	\$ 41,596
201-1101	Parks Maintenance	Arborist II	TM	2	\$ 44,741	1.0%	\$ 45,188
201-1101	Parks Maintenance	Arborist-Weed Control	TM	1	\$ 39,312	1.0%	\$ 39,705
201-1101	Parks Maintenance	Athletic Field Maintenance	TM	1	\$ 37,482	1.0%	\$ 37,857
201-1101	Parks Maintenance	Building & Structure Maint I	TM	1	\$ 43,160	1.0%	\$ 43,592
201-1101	Parks Maintenance	Building & Structure Maint II	TM	1	\$ 44,408	1.0%	\$ 44,852
201-1101	Parks Maintenance	Building Maintenance Custodian & Labor	TM	1	\$ 34,174	1.0%	\$ 34,516
201-1101	Parks Maintenance	Construction Maintenance Carpenter II	TM	1	\$ 43,160	1.0%	\$ 43,592
201-1101	Parks Maintenance	Construction Maintenance Carpenter III	TM	1	\$ 44,741	1.0%	\$ 45,188
201-1101	Parks Maintenance	Construction Maintenance Mason	TM	1	\$ 43,160	1.0%	\$ 43,592
201-1101	Parks Maintenance	Equipment Operator II	TM	2	\$ 37,086	1.0%	\$ 37,457
201-1101	Parks Maintenance	Group Leader	TM	6	\$ 39,603	1.0%	\$ 39,999
201-1101	Parks Maintenance	Head Custodian	TM	4	\$ 35,651	1.0%	\$ 36,008
201-1101	Parks Maintenance	Heavy Equipment Operator I	TM	1	\$ 40,206	1.0%	\$ 40,608
201-1101	Parks Maintenance	Job Leader	TM	2	\$ 42,307	1.0%	\$ 42,730
201-1101	Parks Maintenance	Job Leader - Mower Shop	TM	1	\$ 42,307	1.0%	\$ 42,730
201-1101	Parks Maintenance	Mechanic IV	TM	1	\$ 41,309	1.0%	\$ 41,722
201-1101	Parks Maintenance	Operator I	TM	1	\$ 36,026	1.0%	\$ 36,386
201-1101	Parks Maintenance	Painter IV	TM	1	\$ 40,643	1.0%	\$ 41,049
201-1101	Parks Maintenance	Plumber IV-Park	TM	1	\$ 44,741	1.0%	\$ 45,188
		Total FTEs - Parks Maintenance		46			
201-1102	Golf Courses	Club Pro Municipal Golf Course	NB	1	\$ 52,235	2.0%	\$ 53,280
201-1102	Golf Courses	Director of Golf Operations	NB	1	\$ 65,466	2.0%	\$ 66,775
201-1102	Golf Courses	Foreman V	NB	1	\$ 49,827	2.0%	\$ 50,824
201-1102	Golf Courses	Program Coordinator	NB	1	\$ 49,827	2.0%	\$ 50,824
201-1102	Golf Courses	Superintendent V	NB	2	\$ 58,716	2.0%	\$ 59,890
201-1102	Golf Courses	Mechanic IV	TM	2	\$ 41,095	1.0%	\$ 41,506
		Total FTEs - Golf Courses		8			
201-1103	Recreation	Assistant Director of Recreation	NB	1	\$ 60,724	2.0%	\$ 61,938
201-1103	Recreation	Director of Recreation	NB	1	\$ 75,452	2.0%	\$ 76,961
201-1103	Recreation	Naturalist	NB	1	\$ 37,810	2.0%	\$ 38,566

2020 Proposed Staffing Summary

City of South Bend

Fund	Department	Position	Status	FTE	2019 Salary Cap	Proposed % Increase	2020 Salary Cap
201-1103	Recreation	Program Coordinator	NB	7	\$ 49,827	2.0%	\$ 50,824
201-1103	Recreation	Supervisor - Administrative Assistant	NB	1	\$ 38,091	2.0%	\$ 38,853
201-1103	Recreation	Supervisor - Assistant Program	NB	2	\$ 36,735	2.0%	\$ 37,470
201-1103	Recreation	Supervisor - Athletic	NB	1	\$ 49,827	2.0%	\$ 50,824
201-1103	Recreation	Supervisor - Center	NB	3	\$ 55,000	2.0%	\$ 56,100
201-1103	Recreation	Supervisor - Fitness	NB	2	\$ 46,352	2.0%	\$ 47,279
201-1103	Recreation	Supervisor - Program	NB	2	\$ 49,827	2.0%	\$ 50,824
201-1103	Recreation	Supervisor - Rum Village Park	NB	1	\$ 42,918	2.0%	\$ 43,776
		Total FTEs - Recreation		22			
201-1110	Marketing & Events	Director of Development - Venues, Parks & Arts	NB	1	\$ 57,222	2.0%	\$ 58,366
201-1110	Marketing & Events	Director of Experience (VPA)	NB	1	\$ 65,000	2.0%	\$ 66,300
201-1110	Marketing & Events	Graphic Designer	NB	3	\$ 49,827	2.0%	\$ 50,824
201-1110	Marketing & Events	Manager - Interactive Marketing	NB	1	\$ 49,827	2.0%	\$ 50,824
201-1110	Marketing & Events	Manager - Marketing	NB	1	\$ 58,030	2.0%	\$ 59,191
201-1110	Marketing & Events	Manager - Special Events	NB	1	\$ 58,030	2.0%	\$ 59,191
201-1110	Marketing & Events	Program Coordinator	NB	1	\$ 49,827	2.0%	\$ 50,824
201-1110	Marketing & Events	Project Manager	NB	1	\$ 55,432	2.0%	\$ 56,541
201-1110	Marketing & Events	Volunteer Coordinator	NB	1	\$ 49,827	2.0%	\$ 50,824
		Total FTEs - Marketing & Events		11			
670-0406	Century Center	Director of Operations - Venues	NB	1	\$ 91,800	2.0%	\$ 93,636
670-0406	Century Center	Custodian	NB	1	\$ 25,982	17.0%	\$ 30,398
670-0406	Century Center	Financial Specialist Senior	NB	1	\$ 56,356	2.0%	\$ 57,483
670-0406	Century Center	General Manager - Venues	NB	1	\$ 100,470	2.0%	\$ 102,479
670-0406	Century Center	Maintenance Technician	NB	2	\$ 51,000	2.0%	\$ 52,020
670-0406	Century Center	Security Guard	NB	2	\$ 37,740	2.0%	\$ 38,495
		Total FTEs - Century Center		8			
		Total FTES - Venues Parks & Arts		113			

2020 Proposed Budget - Line-Level Detail

City of South Bend

ACCOUNT	DESCRIPTION	DEPARTMENT	CATEGORY NAME	2017 ACTUAL	2018 ACTUAL	2019 ORIGINAL BUDGET	2019 AMENDED BUDGET	6/30/2019 ACTUAL	2020 PROPOSED BUDGET	2021 FORECAST	2022 FORECAST	2023 FORECAST	2024 FORECAST
101-0404-453.10-01	SALARIED WAGES	Morris Performing Arts Cen	Salaries & Wages	270,900	332,735	516,202	516,202	144,592	463,675	454,672	463,767	473,042	482,504
101-0404-453.10-04	EXTRA AND OVERTIME	Morris Performing Arts Cen	Salaries & Wages	-	15	-	-	-	-	-	-	-	-
101-0404-453.10-05	TEMPORARY SERVICES	Morris Performing Arts Cen	Salaries & Wages	-	-	1,000	1,000	-	-	-	-	-	-
101-0404-453.10-09	PERMANENT PART-TIME	Morris Performing Arts Cen	Salaries & Wages	30,475	30,458	36,000	36,000	14,591	42,000	42,000	42,000	40,000	35,000
101-0404-453.10-10	HIRING BONUS	Morris Performing Arts Cen	Salaries & Wages	600	-	-	-	-	-	-	-	-	-
101-0404-453.11-01	FICA - REGULAR	Morris Performing Arts Cen	Fringe Benefits	22,329	26,872	42,579	42,579	11,853	38,969	38,178	38,875	39,431	39,773
101-0404-453.11-04	PERF - REGULAR	Morris Performing Arts Cen	Fringe Benefits	30,408	37,553	58,305	58,305	16,253	52,348	51,194	52,211	53,251	54,308
101-0404-453.11-07	UNEMPLOYMENT COMP	Morris Performing Arts Cen	Fringe Benefits	-	-	-	-	-	46	136	231	331	435
101-0404-453.11-08	HEALTH INSURANCE	Morris Performing Arts Cen	Fringe Benefits	88,007	114,351	100,560	100,560	28,492	104,494	135,994	140,494	149,494	158,494
101-0404-453.11-09	LIFE INSURANCE	Morris Performing Arts Cen	Fringe Benefits	675	882	1,200	1,200	340	1,080	1,080	1,080	1,080	1,080
101-0404-453.11-22	PARKING ALLOWANCE	Morris Performing Arts Cen	Fringe Benefits	3,772	4,759	5,280	5,280	1,514	7,740	5,280	5,280	5,280	5,280
101-0404-453.11-24	CELL PHONE ALLOWANCE	Morris Performing Arts Cen	Fringe Benefits	2,169	2,561	4,380	4,380	1,000	3,720	2,400	2,400	2,400	2,400
101-0404-453.11-29	PARENTAL LEAVE	Morris Performing Arts Cen	Fringe Benefits	-	915	1,291	1,291	336	1,623	2,045	2,087	2,130	2,171
101-0404-453.21-02	PRINT SHOP	Morris Performing Arts Cen	Supplies	-	-	1,000	1,000	-	1,020	1,040	1,061	1,082	1,104
101-0404-453.21-03	C.S. OFFICE SUPPLIES	Morris Performing Arts Cen	Supplies	306	475	800	800	-	-	-	-	-	-
101-0404-453.21-04	OFFICE SUPPLIES	Morris Performing Arts Cen	Supplies	1,645	987	3,500	2,500	615	3,500	3,570	3,641	3,714	3,789
101-0404-453.21-05	SMALL OFFICE EQUIPMENT	Morris Performing Arts Cen	Supplies	126	-	-	-	-	-	-	-	-	-
101-0404-453.22-05	UNIFORMS	Morris Performing Arts Cen	Supplies	261	372	1,000	1,000	348	1,500	1,530	1,561	1,592	1,624
101-0404-453.22-21	CLEANING SUPPLIES	Morris Performing Arts Cen	Supplies	469	6,354	7,000	7,000	2,471	9,000	9,180	9,364	9,551	9,742
101-0404-453.22-24	OTHER OPERATING SUPPLIES	Morris Performing Arts Cen	Supplies	107	46	300	300	-	306	312	318	325	332
101-0404-453.23-01	BUILDING MATERIALS	Morris Performing Arts Cen	Supplies	437	2,521	5,000	6,059	4,263	6,000	6,120	6,242	5,000	5,100
101-0404-453.23-20	SMALL TOOLS & EQUIPMENT	Morris Performing Arts Cen	Supplies	57	7,319	1,000	2,171	473	2,500	2,550	2,601	2,653	2,706
101-0404-453.23-99	OTHER R&M SUPPLIES	Morris Performing Arts Cen	Supplies	392	2,254	4,000	3,000	398	4,080	4,162	4,245	4,000	4,000
101-0404-453.31-06	OTHER PROFESSIONAL SVCS	Morris Performing Arts Cen	Professional Services	-	-	10,000	10,000	-	10,200	10,404	10,612	10,824	11,040
101-0404-453.31-70	ADM FEE ALLOCATION	Morris Performing Arts Cen	Other Interfund Allocations	38,340	41,724	45,764	45,764	19,066	50,408	54,163	55,246	56,351	57,478
101-0404-453.31-71	CENTRAL STORES ALLOCATION	Morris Performing Arts Cen	Other Interfund Allocations	2,568	5,016	8,093	8,093	3,375	-	-	-	-	-
101-0404-453.31-73	PRINT SHOP ALLOCATION	Morris Performing Arts Cen	Other Interfund Allocations	8,340	4,656	2,789	2,789	1,165	2,834	2,572	2,525	2,578	2,631
101-0404-453.31-76	IT ALLOCATION	Morris Performing Arts Cen	Other Interfund Allocations	122,112	109,140	95,387	95,387	39,744	65,220	87,609	86,791	86,976	87,296
101-0404-453.31-77	PAYROLL COST ALLOCATION	Morris Performing Arts Cen	Other Interfund Allocations	-	-	66,045	66,045	27,517	68,478	71,512	73,021	74,804	76,613
101-0404-453.31-78	LIABILITY INSURANCE ALLOC	Morris Performing Arts Cen	Other Interfund Allocations	-	-	22,327	22,327	9,300	22,784	23,594	24,066	24,547	25,038
101-0404-453.31-79	FACILITIES MGMT ALLOC	Morris Performing Arts Cen	Other Interfund Allocations	-	-	-	-	-	3,985	4,359	4,430	4,601	4,622
101-0404-453.32-02	POSTAGE	Morris Performing Arts Cen	Other Services & Charges	4,122	4,720	7,500	7,500	2,268	7,650	7,803	7,959	8,118	8,280
101-0404-453.32-03	TRAVEL	Morris Performing Arts Cen	Travel	-	-	13,950	13,950	2,748	11,000	11,220	11,444	11,673	11,906
101-0404-453.32-22	TRAVEL - AIRFARE	Morris Performing Arts Cen	Travel	1,893	2,153	-	-	-	-	-	-	-	-
101-0404-453.32-23	TRAVEL - HOTEL	Morris Performing Arts Cen	Travel	4,033	1,419	-	1,645	717	-	-	-	-	-
101-0404-453.32-24	TRAVEL - MEALS	Morris Performing Arts Cen	Travel	555	123	-	284	150	-	-	-	-	-
101-0404-453.32-25	TRAVEL - OTHER	Morris Performing Arts Cen	Travel	445	92	-	200	72	-	-	-	-	-
101-0404-453.33-01	OUTSIDE PRINTING SERVICES	Morris Performing Arts Cen	Printing & Advertising	448	339	2,000	2,000	659	2,040	2,081	2,122	2,165	2,208
101-0404-453.33-03	PROMOTIONAL	Morris Performing Arts Cen	Printing & Advertising	181,168	24,812	40,000	51,767	20,974	40,800	41,616	42,448	43,297	44,163
101-0404-453.34-02	LIABILITY INSURANCE	Morris Performing Arts Cen	Other Interfund Allocations	20,760	19,068	-	-	-	-	-	-	-	-
101-0404-453.35-01	ELECTRIC	Morris Performing Arts Cen	Utilities	73,111	89,280	90,000	90,000	25,470	101,852	112,200	114,444	116,733	119,068
101-0404-453.35-02	NATURAL GAS	Morris Performing Arts Cen	Utilities	13,619	16,604	17,000	17,000	9,900	16,056	17,687	18,041	18,401	18,770
101-0404-453.35-03	TRASH REMOVAL	Morris Performing Arts Cen	Other Services & Charges	-	858	5,000	5,000	394	6,000	6,120	5,242	6,367	6,495
101-0404-453.35-04	WATER	Morris Performing Arts Cen	Utilities	15,077	14,864	18,000	18,000	6,493	18,360	18,727	19,102	19,484	19,874
101-0404-453.36-01	BUILDING R&M	Morris Performing Arts Cen	Repairs & Maintenance	236,940	32,519	50,000	75,823	38,099	100,000	102,000	102,000	85,000	75,000
101-0404-453.36-04	COMPUTER EQUIP R&M	Morris Performing Arts Cen	Repairs & Maintenance	963	-	-	-	-	-	-	-	-	-
101-0404-453.36-05	OTHER EQUIP R&M	Morris Performing Arts Cen	Repairs & Maintenance	1,300	4,164	3,000	9,525	7,833	7,000	7,140	7,283	7,428	7,577
101-0404-453.39-10	SUBSCRIPTIONS	Morris Performing Arts Cen	Other Services & Charges	1,105	682	1,250	1,250	598	1,275	1,301	1,327	1,353	1,380
101-0404-453.39-11	DUES & MEMBERSHIPS	Morris Performing Arts Cen	Other Services & Charges	2,070	2,062	2,400	2,870	1,875	3,000	3,060	3,121	3,184	3,248
101-0404-453.39-70	EDUCATION & TRAINING	Morris Performing Arts Cen	Education & Training	1,394	3,025	4,500	4,500	325	4,500	4,590	4,682	4,775	4,871
101-0404-453.39-89	MISC CHARGES & SVCS	Morris Performing Arts Cen	Other Services & Charges	120	740	1,500	1,781	120	1,530	1,561	1,592	1,624	1,656
101-0405-453.10-01	SALARIED WAGES	Palais Royale Ballroom	Salaries & Wages	69,928	121,692	107,069	107,069	37,686	79,967	43,006	43,866	44,743	45,638
101-0405-453.10-05	TEMPORARY SERVICES	Palais Royale Ballroom	Salaries & Wages	5,500	-	1,000	1,000	-	-	-	-	-	-
101-0405-453.10-10	HIRING BONUS	Palais Royale Ballroom	Salaries & Wages	400	-	-	-	-	-	-	-	-	-

2020 Proposed Budget - Line-Level Detail

City of South Bend

ACCOUNT	DESCRIPTION	DEPARTMENT	CATEGORY NAME	2017 ACTUAL	2018 ACTUAL	2019 ORIGINAL BUDGET	2019 AMENDED BUDGET	6/30/2019 ACTUAL	2020 PROPOSED BUDGET	2021 FORECAST	2022 FORECAST	2023 FORECAST	2024 FORECAST
101-0405-453.11-01	FICA - REGULAR	Palais Royale Ballroom	Fringe Benefits	5,480	8,788	8,255	8,255	2,701	6,117	3,290	3,356	3,423	3,491
101-0405-453.11-04	PERF - REGULAR	Palais Royale Ballroom	Fringe Benefits	7,877	13,726	12,086	12,086	4,241	8,956	4,817	4,913	5,011	5,111
101-0405-453.11-07	UNEMPLOYMENT COMP	Palais Royale Ballroom	Fringe Benefits	-	-	-	-	-	8	13	22	31	41
101-0405-453.11-08	HEALTH INSURANCE	Palais Royale Ballroom	Fringe Benefits	31,275	56,456	30,168	30,168	12,570	23,221	15,110	15,610	16,610	17,610
101-0405-453.11-09	LIFE INSURANCE	Palais Royale Ballroom	Fringe Benefits	240	433	360	360	150	240	120	120	120	120
101-0405-453.11-22	PARKING ALLOWANCE	Palais Royale Ballroom	Fringe Benefits	1,503	2,067	1,980	1,980	512	660	1,980	1,980	1,980	1,980
101-0405-453.11-24	CELL PHONE ALLOWANCE	Palais Royale Ballroom	Fringe Benefits	286	864	840	840	175	-	-	-	-	-
101-0405-453.11-29	PARENTAL LEAVE	Palais Royale Ballroom	Fringe Benefits	-	301	268	268	95	280	194	197	201	205
101-0405-453.21-02	PRINT SHOP	Palais Royale Ballroom	Supplies	-	-	200	200	-	204	208	212	216	220
101-0405-453.21-03	C.S. OFFICE SUPPLIES	Palais Royale Ballroom	Supplies	-	90	300	300	-	-	-	-	-	-
101-0405-453.21-04	OFFICE SUPPLIES	Palais Royale Ballroom	Supplies	867	125	500	500	-	500	500	500	500	500
101-0405-453.22-05	UNIFORMS	Palais Royale Ballroom	Supplies	135	-	500	500	-	510	520	531	541	541
101-0405-453.22-21	CLEANING SUPPLIES	Palais Royale Ballroom	Supplies	13	4,873	8,000	6,500	1,362	8,160	8,323	8,490	8,659	8,659
101-0405-453.22-24	OTHER OPERATING SUPPLIES	Palais Royale Ballroom	Supplies	-	25	100	100	-	102	104	106	108	108
101-0405-453.23-01	BUILDING MATERIALS	Palais Royale Ballroom	Supplies	-	2,421	2,000	2,000	183	2,040	2,081	2,122	2,165	2,165
101-0405-453.23-10	REPAIR PARTS	Palais Royale Ballroom	Supplies	-	-	500	500	-	-	-	-	-	-
101-0405-453.23-20	SMALL TOOLS & EQUIPMENT	Palais Royale Ballroom	Supplies	-	5,113	1,000	2,500	195	1,500	1,040	1,061	1,082	1,082
101-0405-453.23-99	OTHER R&M SUPPLIES	Palais Royale Ballroom	Supplies	10	359	500	500	-	510	520	531	541	541
101-0405-453.31-70	ADM FEE ALLOCATION	Palais Royale Ballroom	Other Interfund Allocations	16,308	17,004	18,721	18,721	7,801	17,925	19,261	19,646	20,039	20,440
101-0405-453.31-71	CENTRAL STORES ALLOCATION	Palais Royale Ballroom	Other Interfund Allocations	276	240	146	146	62	-	-	-	-	-
101-0405-453.31-73	PRINT SHOP ALLOCATION	Palais Royale Ballroom	Other Interfund Allocations	2,496	2,412	2,402	2,402	1,002	215	195	191	195	199
101-0405-453.31-76	IT ALLOCATION	Palais Royale Ballroom	Other Interfund Allocations	-	-	16,102	16,102	6,708	11,775	15,923	15,775	15,808	15,866
101-0405-453.31-78	LIABILITY INSURANCE ALLOC	Palais Royale Ballroom	Other Interfund Allocations	-	-	11,140	11,140	4,644	11,438	11,727	11,962	12,201	12,445
101-0405-453.31-79	FACILITIES MGMT ALLOC	Palais Royale Ballroom	Other Interfund Allocations	-	-	-	-	-	2,499	2,734	2,778	2,885	2,898
101-0405-453.32-02	POSTAGE	Palais Royale Ballroom	Other Services & Charges	314	40	1,000	1,000	79	1,020	1,040	1,061	1,082	1,104
101-0405-453.32-03	TRAVEL	Palais Royale Ballroom	Travel	-	-	2,000	2,000	-	2,040	2,081	2,122	2,165	2,208
101-0405-453.33-01	OUTSIDE PRINTING SERVICES	Palais Royale Ballroom	Printing & Advertising	94	-	1,500	3,000	2,962	1,530	1,561	1,592	1,624	1,656
101-0405-453.33-03	PROMOTIONAL	Palais Royale Ballroom	Printing & Advertising	89,597	25,686	20,000	19,818	8,111	20,400	20,808	21,224	21,649	22,082
101-0405-453.34-02	LIABILITY INSURANCE	Palais Royale Ballroom	Other Interfund Allocations	10,188	10,034	-	-	-	-	-	-	-	-
101-0405-453.35-01	ELECTRIC	Palais Royale Ballroom	Utilities	45,664	53,879	55,000	55,000	19,690	51,944	57,222	58,366	59,534	60,725
101-0405-453.35-02	NATURAL GAS	Palais Royale Ballroom	Utilities	10,274	12,526	13,000	13,000	7,469	12,278	13,525	13,796	14,072	14,353
101-0405-453.35-03	TRASH REMOVAL	Palais Royale Ballroom	Other Services & Charges	-	2,573	8,000	8,000	1,183	8,160	8,323	8,490	8,659	8,832
101-0405-453.35-04	WATER	Palais Royale Ballroom	Utilities	16,406	15,497	18,000	18,000	9,042	18,360	18,727	19,102	19,484	19,874
101-0405-453.36-01	BUILDING R&M	Palais Royale Ballroom	Repairs & Maintenance	179,867	27,244	100,000	113,548	26,377	75,000	104,040	106,121	108,243	110,408
101-0405-453.36-04	COMPUTER EQUIP R&M	Palais Royale Ballroom	Repairs & Maintenance	788	-	-	-	-	-	-	-	-	-
101-0405-453.36-05	OTHER EQUIP R&M	Palais Royale Ballroom	Repairs & Maintenance	-	3,784	1,500	6,850	5,222	7,000	7,140	7,283	7,428	7,577
101-0405-453.39-10	SUBSCRIPTIONS	Palais Royale Ballroom	Other Services & Charges	125	-	200	229	29	204	208	212	216	221
101-0405-453.39-11	DUES & MEMBERSHIPS	Palais Royale Ballroom	Other Services & Charges	-	-	350	350	-	357	364	371	379	386
101-0405-453.39-70	EDUCATION & TRAINING	Palais Royale Ballroom	Education & Training	-	-	500	500	-	510	520	531	541	552
101-0405-453.39-89	MISC CHARGES & SVCS	Palais Royale Ballroom	Other Services & Charges	-	620	1,000	1,000	120	1,020	1,040	1,061	1,082	1,104
101-0405-453.43-08	THEATER EQUIPMENT	Palais Royale Ballroom	Capital	-	15,000	15,000	15,000	-	15,300	15,606	15,606	15,606	15,606
201-1100-452.10-01	SALARIED WAGES	Parks	Salaries & Wages	315,078	359,301	435,700	434,053	193,214	441,735	450,938	460,325	469,899	479,665
201-1100-452.10-03	SEASONAL & INTERNS	Parks	Salaries & Wages	5,308	5,425	5,870	5,870	-	5,870	5,870	5,870	5,870	5,870
201-1100-452.10-04	EXTRA AND OVERTIME	Parks	Salaries & Wages	-	-	-	39	-	-	-	-	-	-
201-1100-452.10-09	PERMANENT PART-TIME	Parks	Salaries & Wages	7,936	7,677	15,756	15,756	5,129	15,756	15,756	15,756	15,756	15,756
201-1100-452.10-11	PARK BOARD STIPEND	Parks	Salaries & Wages	900	-	1,200	1,200	900	1,200	1,200	1,200	1,200	1,200
201-1100-452.11-01	FICA - REGULAR	Parks	Fringe Benefits	24,667	27,876	35,086	35,086	15,166	35,843	36,547	37,264	37,998	38,744
201-1100-452.11-04	PERF - REGULAR	Parks	Fringe Benefits	35,289	40,486	48,946	48,946	21,552	50,054	51,085	52,136	53,209	54,302
201-1100-452.11-07	UNEMPLOYMENT COMP	Parks	Fringe Benefits	-	-	-	-	-	44	135	230	329	431
201-1100-452.11-08	HEALTH INSURANCE	Parks	Fringe Benefits	94,524	100,392	70,392	70,392	25,566	81,273	105,773	109,273	116,273	123,273
201-1100-452.11-09	LIFE INSURANCE	Parks	Fringe Benefits	725	720	840	840	365	840	840	840	840	840
201-1100-452.11-12	AUTO ALLOWANCE	Parks	Fringe Benefits	3,200	2,262	-	1,608	1,333	3,200	3,200	3,200	3,200	3,200
201-1100-452.11-24	CELL PHONE ALLOWANCE	Parks	Fringe Benefits	1,375	1,595	1,320	1,320	990	1,980	1,980	1,980	1,980	1,980
201-1100-452.11-29	PARENTAL LEAVE	Parks	Fringe Benefits	-	845	1,089	1,089	405	1,546	2,029	2,071	2,115	2,159

2020 Proposed Budget - Line-Level Detail

ACCOUNT	DESCRIPTION	DEPARTMENT	CATEGORY NAME	2017 ACTUAL	2018 ACTUAL	2019 ORIGINAL BUDGET	2019 AMENDED BUDGET	6/30/2019 ACTUAL	2020 PROPOSED BUDGET	2021 FORECAST	2022 FORECAST	2023 FORECAST	2024 FORECAST
201-1100-452.21-02	PRINT SHOP	Parks	Supplies	713	344	1,000	1,000	207	1,000	1,000	1,000	1,000	1,000
201-1100-452.21-03	C.S. OFFICE SUPPLIES	Parks	Supplies	1,824	1,331	3,762	2,486	95	-	-	-	-	-
201-1100-452.21-04	OFFICE SUPPLIES	Parks	Supplies	4,694	5,646	14,750	14,750	1,387	12,000	12,000	12,000	12,000	12,000
201-1100-452.21-05	SMALL OFFICE EQUIPMENT	Parks	Supplies	1,525	-	-	-	-	-	-	-	-	-
201-1100-452.22-05	UNIFORMS	Parks	Supplies	22	-	-	-	-	-	-	-	-	-
201-1100-452.22-24	OTHER OPERATING SUPPLIES	Parks	Supplies	2,661	3,939	-	1,276	1,276	-	-	-	-	-
201-1100-452.31-01	LEGAL SERVICES	Parks	Professional Services	-	1,620	-	1,000	1,000	-	-	-	-	-
201-1100-452.31-06	OTHER PROFESSIONAL SVCS	Parks	Professional Services	-	-	1,000	1,000	683	1,000	1,000	1,000	1,000	1,000
201-1100-452.31-70	ADM FEE ALLOCATION	Parks	Other Interfund Allocations	36,480	49,256	42,619	42,619	17,755	67,795	72,844	74,301	75,787	77,303
201-1100-452.31-71	CENTRAL STORES ALLOCATION	Parks	Other Interfund Allocations	2,856	6,213	7,962	7,962	3,314	-	-	-	-	-
201-1100-452.31-76	IT ALLOCATION	Parks	Other Interfund Allocations	709,464	482,794	726,613	726,613	302,756	490,488	614,074	608,338	609,639	611,878
201-1100-452.31-77	PAYROLL COST ALLOCATION	Parks	Other Interfund Allocations	-	-	77,553	77,553	32,312	78,947	82,861	84,245	85,657	87,098
201-1100-452.31-78	LIABILITY INSURANCE ALLOC	Parks	Other Interfund Allocations	-	-	219,911	219,911	91,629	181,110	238,507	243,277	248,143	253,106
201-1100-452.32-02	POSTAGE	Parks	Other Services & Charges	5,737	3,280	2,375	3,133	2,482	2,375	2,375	2,375	2,375	2,375
201-1100-452.32-03	TRAVEL	Parks	Travel	-	-	4,750	4,750	4,312	4,750	4,750	4,750	4,750	4,750
201-1100-452.32-04	TELEPHONE	Parks	Other Services & Charges	-	402	-	357	298	-	-	-	-	-
201-1100-452.32-21	TRAVEL - MILEAGE	Parks	Travel	97	1,112	-	-	-	-	-	-	-	-
201-1100-452.32-22	TRAVEL - AIRFARE	Parks	Travel	1,062	773	-	-	-	-	-	-	-	-
201-1100-452.32-23	TRAVEL - HOTEL	Parks	Travel	1,781	3,202	-	-	-	-	-	-	-	-
201-1100-452.32-24	TRAVEL - MEALS	Parks	Travel	646	586	-	-	-	-	-	-	-	-
201-1100-452.32-25	TRAVEL - OTHER	Parks	Travel	70	304	-	-	-	-	-	-	-	-
201-1100-452.33-03	PROMOTIONAL	Parks	Printing & Advertising	-	75	-	-	-	-	-	-	-	-
201-1100-452.34-02	LIABILITY INSURANCE	Parks	Other Interfund Allocations	123,811	136,460	-	-	-	-	-	-	-	-
201-1100-452.36-02	OFFICE EQUIP R&M	Parks	Repairs & Maintenance	-	6,011	-	-	-	-	-	-	-	-
201-1100-452.36-04	COMPUTER EQUIP R&M	Parks	Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-
201-1100-452.37-11	CAPITAL LEASE PRINCIPAL	Parks	Debt Service	489	1,538	-	-	-	-	-	-	-	-
201-1100-452.37-12	CAPITAL LEASE INTEREST	Parks	Debt Service	108	254	-	-	-	-	-	-	-	-
201-1100-452.38-01	PRINCIPAL	Parks	Debt Service	-	-	1,590	1,590	390	1,667	1,713	-	-	-
201-1100-452.38-02	INTEREST	Parks	Debt Service	-	-	203	203	111	125	43	-	-	-
201-1100-452.38-03	PAYING AGENT FEES	Parks	Debt Service	-	-	-	4,400	4,400	4,400	4,400	4,400	4,400	4,400
201-1100-452.39-01	REFNDS,AWARDS,INDEMNITIES	Parks	Other Services & Charges	2,440	2,319	4,000	1,496	1,256	4,000	4,000	4,000	4,000	4,000
201-1100-452.39-10	SUBSCRIPTIONS	Parks	Other Services & Charges	40	-	-	-	-	-	-	-	-	-
201-1100-452.39-11	DUES & MEMBERSHIPS	Parks	Other Services & Charges	5,065	2,443	4,000	1,492	406	4,000	4,000	4,000	4,000	4,000
201-1100-452.39-70	EDUCATION & TRAINING	Parks	Education & Training	1,370	383	1,425	5,764	2,812	1,425	1,425	1,425	1,425	1,425
201-1100-452.39-89	CONTRACT SERVICES/CHARGES	Parks	Other Services & Charges	12,134	2,238	14,500	13,636	9,400	20,000	20,000	20,000	20,000	20,000
201-1101-452.10-01	SALARIED WAGES	Parks	Salaries & Wages	752,901	665,675	745,481	745,481	297,602	849,449	780,819	790,314	806,122	822,245
201-1101-452.10-02	TEAMSTER WAGES	Parks	Salaries & Wages	1,312,365	1,337,948	1,371,615	1,371,615	556,019	1,340,141	1,395,719	1,406,180	1,416,727	1,427,347
201-1101-452.10-03	SEASONAL & INTERNS	Parks	Salaries & Wages	263,186	294,336	451,600	451,400	59,171	333,000	457,600	451,600	451,600	451,600
201-1101-452.10-04	EXTRA AND OVERTIME	Parks	Salaries & Wages	57,210	67,859	56,300	56,300	18,798	56,300	56,300	56,300	56,300	56,300
201-1101-452.10-06	LONGEVITY PAY	Parks	Salaries & Wages	6,750	6,625	7,450	7,450	3,650	7,450	7,450	7,450	7,450	7,450
201-1101-452.10-09	PERMANENT PART-TIME	Parks	Salaries & Wages	215,054	179,083	193,481	193,481	103,480	190,000	193,481	193,481	193,481	193,481
201-1101-452.11-01	FICA - REGULAR	Parks	Fringe Benefits	196,253	191,958	218,150	218,150	78,172	214,256	223,057	224,124	226,140	228,188
201-1101-452.11-04	PERF - REGULAR	Parks	Fringe Benefits	233,532	229,096	247,134	247,134	97,177	255,106	253,643	255,880	258,832	261,824
201-1101-452.11-05	PERF - UNION	Parks	Fringe Benefits	19,554	18,609	21,807	21,807	7,660	21,335	22,172	22,327	22,482	22,644
201-1101-452.11-07	UNEMPLOYMENT COMP	Parks	Fringe Benefits	-	-	-	-	-	225	673	1,129	1,602	2,084
201-1101-452.11-08	HEALTH INSURANCE	Parks	Fringe Benefits	680,155	665,883	449,088	449,088	174,368	545,689	710,189	733,689	780,689	827,689
201-1101-452.11-09	LIFE INSURANCE	Parks	Fringe Benefits	5,515	5,360	5,640	5,640	2,185	5,640	5,640	5,640	5,640	5,640
201-1101-452.11-10	CLOTHING ALLOWANCE	Parks	Fringe Benefits	-	226	-	400	200	-	-	-	-	-
201-1101-452.11-11	TOOL ALLOWANCE	Parks	Fringe Benefits	5,203	4,459	4,000	4,000	485	4,000	4,000	4,000	4,000	4,000
201-1101-452.11-12	AUTO ALLOWANCE	Parks	Fringe Benefits	-	1,138	-	-	-	-	-	-	-	-
201-1101-452.11-22	PARKING ALLOWANCE	Parks	Fringe Benefits	975	-	-	-	-	-	-	-	-	-
201-1101-452.11-24	CELL PHONE ALLOWANCE	Parks	Fringe Benefits	5,005	5,555	7,260	7,260	2,475	5,940	5,940	5,940	5,940	5,940
201-1101-452.11-27	JOB READINESS ALLOWANCE	Parks	Fringe Benefits	14,450	14,025	14,450	14,450	13,600	14,450	14,450	14,450	14,450	14,450
201-1101-452.11-29	PARENTAL LEAVE	Parks	Fringe Benefits	-	5,671	5,433	5,433	2,179	7,887	10,084	10,171	10,291	10,410

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ACCOUNT	DESCRIPTION	DEPARTMENT	CATEGORY NAME	2017 ACTUAL	2018 ACTUAL	2019 ORIGINAL BUDGET	2019 AMENDED BUDGET	6/30/2019 ACTUAL	2020 PROPOSED BUDGET	2021 FORECAST	2022 FORECAST	2023 FORECAST	2024 FORECAST
201-1101-452.11-99	OTHER FRINGE BENEFITS	Parks	Fringe Benefits	1,600	1,400	-	-	-	-	-	-	-	-
201-1101-452.21-02	PRINT SHOP	Parks	Supplies	216	150	665	665	89	665	665	665	665	665
201-1101-452.21-03	C.S. OFFICE SUPPLIES	Parks	Supplies	326	225	380	380	-	-	-	-	-	-
201-1101-452.21-04	OFFICE SUPPLIES	Parks	Supplies	5,162	4,006	5,000	6,148	1,730	5,000	5,000	5,000	5,000	5,000
201-1101-452.21-05	SMALL OFFICE EQUIPMENT	Parks	Supplies	-	-	-	-	-	-	-	-	-	-
201-1101-452.22-01	C.S. GASOLINE	Parks	Supplies	125,317	161,582	174,000	174,171	40,613	165,000	165,000	165,000	165,000	165,000
201-1101-452.22-03	OIL	Parks	Supplies	-	180	-	-	-	-	-	-	-	-
201-1101-452.22-05	UNIFORMS	Parks	Supplies	932	1,112	25,000	25,000	2,958	-	-	-	-	-
201-1101-452.22-15	CLEANING SUPPLIES	Parks	Supplies	-	60	-	-	-	-	-	-	-	-
201-1101-452.22-20	C.S. MEDICAL/SAFETY	Parks	Supplies	-	120	495	495	-	545	599	659	725	725
201-1101-452.22-21	CLEANING SUPPLIES	Parks	Supplies	7,954	-	-	125	125	-	-	-	-	-
201-1101-452.22-22	MEDICAL/SAFETY SUPPLIES	Parks	Supplies	-	1,663	5,480	5,613	691	6,028	6,631	7,294	8,023	8,023
201-1101-452.22-24	OTHER OPERATING SUPPLIES	Parks	Supplies	118,859	184,928	145,447	173,471	98,097	145,447	145,447	145,447	145,447	145,447
201-1101-452.22-25	PLANTS CHEM. SEED & FERT.	Parks	Supplies	18,643	46,436	73,974	86,212	27,619	73,974	73,974	73,974	73,974	73,974
201-1101-452.22-99	GAS OTHER	Parks	Supplies	-	52	2,905	2,905	-	3,196	3,515	3,867	4,253	4,253
201-1101-452.23-01	BUILDING MATERIALS	Parks	Supplies	19,793	44,954	56,950	68,335	26,029	56,950	56,950	56,950	56,950	56,950
201-1101-452.23-10	REPAIR PARTS	Parks	Supplies	41,620	44,207	61,800	61,800	18,947	61,800	74,778	82,256	90,481	90,481
201-1101-452.23-20	SMALL TOOLS & EQUIPMENT	Parks	Supplies	24,782	24,971	29,773	30,183	2,342	29,773	29,773	29,773	29,773	29,773
201-1101-452.23-99	OTHER R&M SUPPLIES	Parks	Supplies	68,803	88,475	144,050	148,990	30,288	200,000	174,301	191,731	210,904	210,904
201-1101-452.31-06	OTHER PROFESSIONAL SVCS	Parks	Professional Services	-	64,100	-	-	-	-	-	-	-	-
201-1101-452.31-70	ADM FEE ALLOCATION	Parks	Other Interfund Allocations	180,384	220,356	251,768	251,768	104,901	360,490	387,345	395,092	402,994	411,054
201-1101-452.31-71	CENTRAL STORES ALLOCATION	Parks	Other Interfund Allocations	15,876	34,122	44,468	44,468	18,526	-	-	-	-	-
201-1101-452.31-73	PRINT SHOP ALLOCATION	Parks	Other Interfund Allocations	1,427	929	461	461	195	688	624	613	625	638
201-1101-452.31-79	FACILITIES MGMT ALLOC	Parks	Other Interfund Allocations	-	-	-	-	-	14,342	15,691	15,943	16,559	16,635
201-1101-452.32-02	POSTAGE	Parks	Other Services & Charges	11	403	500	500	153	500	500	500	500	500
201-1101-452.32-03	TRAVEL	Parks	Travel	-	-	2,250	2,250	1,358	2,250	2,250	2,250	2,250	2,250
201-1101-452.32-04	TELEPHONE	Parks	Other Services & Charges	11,857	7,797	9,132	9,132	3,515	9,000	30,492	30,492	30,492	30,492
201-1101-452.32-05	OTHER COMM/TRANS	Parks	Travel	10,020	(3)	-	-	-	-	-	-	-	-
201-1101-452.32-21	TRAVEL - MILEAGE	Parks	Travel	167	268	-	-	-	-	-	-	-	-
201-1101-452.32-22	TRAVEL - AIRFARE	Parks	Travel	565	1,812	-	3,263	91	-	-	-	-	-
201-1101-452.32-23	TRAVEL - HOTEL	Parks	Travel	491	2,622	-	-	-	-	-	-	-	-
201-1101-452.32-24	TRAVEL - MEALS	Parks	Travel	150	451	-	-	-	-	-	-	-	-
201-1101-452.32-25	TRAVEL - OTHER	Parks	Travel	8	87	-	-	-	-	-	-	-	-
201-1101-452.33-01	OUTSIDE PRINTING SERVICES	Parks	Printing & Advertising	-	-	380	380	-	380	380	380	380	380
201-1101-452.33-02	PUBLICATION LEGAL NOTICE	Parks	Printing & Advertising	492	-	-	2,000	1,190	-	-	-	-	-
201-1101-452.35-01	ELECTRIC	Parks	Utilities	324,575	328,902	315,000	315,000	102,585	324,074	341,825	376,008	413,608	413,608
201-1101-452.35-02	NATURAL GAS	Parks	Utilities	58,071	52,209	90,000	90,000	52,046	55,556	108,900	119,790	131,769	131,769
201-1101-452.35-03	TRASH REMOVAL	Parks	Other Services & Charges	19,987	28,665	25,500	29,940	11,798	30,000	30,855	33,941	37,335	37,335
201-1101-452.35-04	WATER	Parks	Utilities	183,599	171,771	115,000	115,000	23,748	198,000	217,800	239,580	263,538	263,538
201-1101-452.36-01	BUILDING R&M	Parks	Repairs & Maintenance	508,850	81,220	143,225	150,540	17,512	90,000	143,225	143,225	143,225	143,225
201-1101-452.36-02	OFFICE EQUIP R&M	Parks	Repairs & Maintenance	8,802	2,188	-	-	-	8,500	8,500	8,500	8,500	8,500
201-1101-452.36-03	AUTO EQUIPMENT R&M	Parks	Repairs & Maintenance	307,422	244,755	240,000	240,000	109,070	240,000	240,000	240,000	240,000	240,000
201-1101-452.36-04	COMPUTER EQUIP R&M	Parks	Repairs & Maintenance	722	-	-	-	-	-	-	-	-	-
201-1101-452.36-05	OTHER EQUIP R&M	Parks	Repairs & Maintenance	9,727	2,420	6,100	8,650	5,833	6,710	6,710	6,710	6,710	6,710
201-1101-452.36-06	RADIO EQUIP R&M	Parks	Repairs & Maintenance	19,911	13,582	15,000	15,000	1,702	16,500	16,500	16,500	16,500	16,500
201-1101-452.36-09	LAND IMPROVEMENTS	Parks	Repairs & Maintenance	4,840	61,140	125,000	222,667	40,332	30,000	65,625	68,906	72,352	72,352
201-1101-452.36-10	EXTERMINATING	Parks	Repairs & Maintenance	7,491	1,660	7,500	7,500	-	7,500	7,500	7,500	7,500	7,500
201-1101-452.37-11	CAPITAL LEASE PRINCIPAL	Parks	Debt Service	264,543	323,683	-	-	-	-	-	-	-	-
201-1101-452.37-12	CAPITAL LEASE INTEREST	Parks	Debt Service	19,788	24,563	-	-	-	-	-	-	-	-
201-1101-452.38-01	PRINCIPAL	Parks	Debt Service	-	-	379,609	264,884	103,111	297,875	225,467	-	-	-
201-1101-452.38-02	INTEREST	Parks	Debt Service	-	-	26,048	10,786	2,976	11,978	2,542	-	-	-
201-1101-452.39-10	SUBSCRIPTIONS	Parks	Other Services & Charges	305	490	745	745	-	745	745	745	745	745
201-1101-452.39-11	DUES & MEMBERSHIPS	Parks	Other Services & Charges	545	175	2,375	2,375	300	2,375	2,375	2,375	2,375	2,375
201-1101-452.39-12	SECURITY	Parks	Other Services & Charges	12,906	16,110	-	-	-	-	-	-	-	-

ACCOUNT	DESCRIPTION	DEPARTMENT	CATEGORY NAME	2017 ACTUAL	2018 ACTUAL	2019 ORIGINAL BUDGET	2019 AMENDED BUDGET	6/30/2019 ACTUAL	2020 PROPOSED BUDGET	2021 FORECAST	2022 FORECAST	2023 FORECAST	2024 FORECAST
201-1101-452.39-70	EDUCATION & TRAINING	Parks	Education & Training	4,028	9,098	20,075	22,010	2,355	20,075	20,075	20,075	20,075	20,075
201-1101-452.39-89	CONTRACT SERVICES/CHARGES	Parks	Other Services & Charges	155,405	211,361	621,340	675,164	116,885	430,650	430,650	430,650	430,650	430,650
201-1101-452.42-01	LAND IMPROVEMENTS	Parks	Capital	-	-	2,225,000	-	-	-	-	-	-	-
201-1101-452.43-02	MOTOR EQUIPMENT	Parks	Capital	-	-	-	-	-	-	-	-	-	-
201-1101-452.43-07	PARK EQUIPMENT	Parks	Capital	-	-	83,400	83,400	-	-	-	-	-	-
201-1101-452.50-02	INTERFUND TRANSFER OUT	Parks	Transfers Out	-	-	-	-	-	-	-	-	-	-
201-1102-452.10-01	SALARIED WAGES	Parks	Salaries & Wages	283,564	296,640	311,814	301,814	128,356	314,481	348,313	355,280	362,386	369,634
201-1102-452.10-02	TEAMSTER WAGES	Parks	Salaries & Wages	82,109	81,684	82,183	72,183	34,636	83,012	83,634	84,262	84,894	85,530
201-1102-452.10-03	SEASONAL & INTERNS	Parks	Salaries & Wages	35,608	79,949	22,500	22,500	5,012	22,950	22,500	22,500	22,500	22,500
201-1102-452.10-04	EXTRA AND OVERTIME	Parks	Salaries & Wages	14,254	5,371	10,000	10,000	239	2,550	10,000	10,000	10,000	10,000
201-1102-452.10-06	LONGEVITY PAY	Parks	Salaries & Wages	550	600	600	600	600	600	600	600	600	600
201-1102-452.10-09	PERMANENT PART-TIME	Parks	Salaries & Wages	236,425	185,429	249,000	204,000	48,901	253,000	249,000	249,000	249,000	249,000
201-1102-452.11-01	FICA - REGULAR	Parks	Fringe Benefits	48,637	48,026	51,898	51,898	16,035	51,936	54,801	55,382	55,974	56,579
201-1102-452.11-04	PERF - REGULAR	Parks	Fringe Benefits	42,567	42,917	45,574	45,574	18,473	45,131	49,824	50,673	51,542	52,424
201-1102-452.11-05	PERF - UNION	Parks	Fringe Benefits	1,447	1,295	1,416	1,416	545	1,317	1,438	1,448	1,457	1,467
201-1102-452.11-07	UNEMPLOYMENT COMP	Parks	Fringe Benefits	-	-	-	-	-	40	133	224	322	421
201-1102-452.11-08	HEALTH INSURANCE	Parks	Fringe Benefits	111,108	119,281	80,448	75,448	29,724	92,883	120,883	124,883	132,883	140,883
201-1102-452.11-09	LIFE INSURANCE	Parks	Fringe Benefits	915	915	960	960	380	960	960	960	960	960
201-1102-452.11-11	TOOL ALLOWANCE	Parks	Fringe Benefits	799	799	800	800	371	800	800	800	800	800
201-1102-452.11-24	CELL PHONE ALLOWANCE	Parks	Fringe Benefits	275	660	660	660	275	660	660	660	660	660
201-1102-452.11-27	JOB READINESS ALLOWANCE	Parks	Fringe Benefits	1,275	850	850	850	850	850	850	850	850	850
201-1102-452.11-29	PARENTAL LEAVE	Parks	Fringe Benefits	-	1,129	1,010	1,010	370	1,402	1,991	2,026	2,061	2,097
201-1102-452.11-99	OTHER FRINGE BENEFITS	Parks	Fringe Benefits	400	400	-	-	-	-	-	-	-	-
201-1102-452.21-02	PRINT SHOP	Parks	Supplies	55	6	300	300	-	500	500	500	500	500
201-1102-452.21-03	C.S. OFFICE SUPPLIES	Parks	Supplies	-	-	50	50	-	-	-	-	-	-
201-1102-452.21-04	OFFICE SUPPLIES	Parks	Supplies	190	-	1,250	1,250	-	1,250	1,250	1,250	1,250	1,250
201-1102-452.22-01	C.S. GASOLINE	Parks	Supplies	92	1,014	1,000	1,000	-	-	-	-	-	-
201-1102-452.22-03	OIL	Parks	Supplies	-	-	-	-	-	-	-	-	-	-
201-1102-452.22-05	UNIFORMS	Parks	Supplies	1,249	1,979	4,500	4,792	1,465	4,500	4,500	4,500	4,500	4,500
201-1102-452.22-24	OTHER OPERATING SUPPLIES	Parks	Supplies	25,128	39,211	42,500	31,476	19,622	42,500	42,500	42,500	42,500	42,500
201-1102-452.22-25	PLANTS CHEM. SEED & FERT.	Parks	Supplies	112,086	93,790	103,750	80,087	66,475	110,000	110,000	110,000	110,000	110,000
201-1102-452.22-29	INVENTORY "FOR SALE"	Parks	Supplies	64,479	48,048	55,000	55,616	3,296	55,000	55,000	55,000	55,000	55,000
201-1102-452.22-30	CONCESSIONS INVENTORY	Parks	Supplies	79,000	60,553	85,700	70,700	14,641	85,700	85,700	85,700	85,700	85,700
201-1102-452.22-99	GAS OTHER	Parks	Supplies	25,401	27,147	20,000	21,613	10,145	20,000	20,000	20,000	20,000	20,000
201-1102-452.23-10	REPAIR PARTS	Parks	Supplies	-	118	-	-	-	-	-	-	-	-
201-1102-452.23-99	OTHER R&M SUPPLIES	Parks	Supplies	41,404	40,305	44,978	29,978	23,965	44,978	44,978	44,978	44,978	44,978
201-1102-452.31-06	OTHER PROFESSIONAL SVCS	Parks	Professional Services	-	-	-	-	911	-	-	-	-	-
201-1102-452.31-70	ADM FEE ALLOCATION	Parks	Other Interfund Allocations	55,488	54,424	54,868	54,868	22,864	57,238	61,502	62,732	63,987	65,267
201-1102-452.31-71	CENTRAL STORES ALLOCATION	Parks	Other Interfund Allocations	1,344	3,106	3,696	3,696	1,540	-	-	-	-	-
201-1102-452.31-73	PRINT SHOP ALLOCATION	Parks	Other Interfund Allocations	504	324	294	294	119	90	82	80	82	84
201-1102-452.31-79	FACILITIES MGMT ALLOC	Parks	Other Interfund Allocations	-	-	-	-	-	2,798	3,061	3,111	3,231	3,246
201-1102-452.32-02	POSTAGE	Parks	Other Services & Charges	-	-	-	-	-	-	-	-	-	-
201-1102-452.32-03	TRAVEL	Parks	Travel	-	-	300	300	-	500	500	500	500	500
201-1102-452.32-04	TELEPHONE	Parks	Other Services & Charges	343	322	400	400	149	400	400	400	400	400
201-1102-452.32-24	TRAVEL - MEALS	Parks	Travel	-	88	-	-	-	-	-	-	-	-
201-1102-452.32-25	TRAVEL - OTHER	Parks	Travel	-	26	-	-	-	-	-	-	-	-
201-1102-452.35-01	ELECTRIC	Parks	Utilities	48,415	54,134	34,200	34,200	10,270	55,556	34,200	34,200	34,200	34,200
201-1102-452.35-02	NATURAL GAS	Parks	Utilities	20,917	20,222	18,000	18,000	14,370	18,519	18,000	18,000	18,000	18,000
201-1102-452.35-03	TRASH REMOVAL	Parks	Other Services & Charges	6,594	5,570	6,600	6,600	1,984	6,600	6,600	6,600	6,600	6,600
201-1102-452.35-04	WATER	Parks	Utilities	-	-	-	-	-	-	-	-	-	-
201-1102-452.36-01	BUILDING R&M	Parks	Repairs & Maintenance	299	-	-	-	-	-	-	-	-	-
201-1102-452.36-03	AUTO EQUIPMENT R&M	Parks	Repairs & Maintenance	514	2,599	-	-	-	-	-	-	-	-
201-1102-452.36-10	EXTERMINATING	Parks	Repairs & Maintenance	225	-	-	-	-	-	-	-	-	-
201-1102-452.37-07	GOLF CART RENTALS	Parks	Debt Service	-	33,789	67,000	-	-	-	-	-	-	-

2020 Proposed Budget - Line-Level Detail

City of South Bend

ACCOUNT	DESCRIPTION	DEPARTMENT	CATEGORY NAME	2017 ACTUAL	2018 ACTUAL	2019 ORIGINAL BUDGET	2019 AMENDED BUDGET	6/30/2019 ACTUAL	2020 PROPOSED BUDGET	2021 FORECAST	2022 FORECAST	2023 FORECAST	2024 FORECAST
201-1102-452.37-11	CAPITAL LEASE PRINCIPAL	Parks	Debt Service	276	854	-	-	-	-	-	-	-	-
201-1102-452.37-12	CAPITAL LEASE INTEREST	Parks	Debt Service	61	156	-	-	-	-	-	-	-	-
201-1102-452.38-01	PRINCIPAL	Parks	Debt Service	-	-	896	59,273	58,820	62,235	65,326	67,579	37,169	-
201-1102-452.38-02	INTEREST	Parks	Debt Service	-	-	114	15,878	14,501	11,591	8,480	5,237	1,858	-
201-1102-452.39-01	REFNDS,AWARDS,INDEMNITIES	Parks	Other Services & Charges	-	36	-	-	-	-	-	-	-	-
201-1102-452.39-10	SUBSCRIPTIONS	Parks	Other Services & Charges	235	-	-	-	-	-	-	-	-	-
201-1102-452.39-11	DUES & MEMBERSHIPS	Parks	Other Services & Charges	1,779	4,746	4,000	4,000	545	4,000	4,000	4,000	4,000	4,000
201-1102-452.39-12	SECURITY	Parks	Other Services & Charges	4,738	4,739	4,500	4,500	-	4,500	4,500	4,500	4,500	4,500
201-1102-452.39-39	BANK CREDIT CARD CHARGES	Parks	Other Services & Charges	20,243	20,199	19,000	17,436	4,447	19,000	19,000	19,000	19,000	19,000
201-1102-452.39-70	EDUCATION & TRAINING	Parks	Education & Training	295	-	-	370	240	-	-	-	-	-
201-1102-452.39-89	CONTRACT SERVICES/CHARGES	Parks	Other Services & Charges	37,781	32,858	40,000	35,698	15,036	70,000	70,000	70,000	70,000	70,000
201-1102-452.42-02	BUILDING IMPROVEMENTS	Parks	Capital	-	-	-	201,000	-	-	-	-	-	-
201-1102-452.50-02	INTERFUND TRANSFER OUT	Parks	Transfers Out	-	-	-	-	-	-	-	-	-	-
201-1103-452.10-01	SALARIED WAGES	Parks	Salaries & Wages	898,649	880,035	942,865	942,865	376,173	971,887	994,005	1,016,572	1,039,592	1,063,072
201-1103-452.10-03	SEASONAL & INTERNS	Parks	Salaries & Wages	225,835	223,245	488,003	487,326	10,208	501,845	511,882	522,120	532,562	543,214
201-1103-452.10-04	EXTRA AND OVERTIME	Parks	Salaries & Wages	1,089	2,430	-	677	87	-	-	-	-	-
201-1103-452.10-09	PERMANENT PART-TIME	Parks	Salaries & Wages	184,678	155,819	322,748	322,748	168,167	234,112	238,794	243,570	248,441	253,410
201-1103-452.11-01	FICA - REGULAR	Parks	Fringe Benefits	96,466	93,497	134,404	134,404	40,839	130,852	133,672	136,546	139,477	142,470
201-1103-452.11-04	PERF - REGULAR	Parks	Fringe Benefits	100,524	99,649	105,970	105,970	42,325	109,147	111,625	114,151	116,730	119,360
201-1103-452.11-05	PERF - UNION	Parks	Fringe Benefits	-	4	-	-	-	-	-	-	-	-
201-1103-452.11-07	UNEMPLOYMENT COMP	Parks	Fringe Benefits	-	(1)	-	-	-	97	299	508	728	956
201-1103-452.11-08	HEALTH INSURANCE	Parks	Fringe Benefits	290,855	272,911	221,232	221,232	74,310	255,429	332,429	343,429	365,429	387,429
201-1103-452.11-09	LIFE INSURANCE	Parks	Fringe Benefits	2,557	2,487	2,640	2,640	963	2,640	2,640	2,640	2,640	2,640
201-1103-452.11-24	CELL PHONE ALLOWANCE	Parks	Fringe Benefits	2,365	2,585	3,300	3,300	1,100	2,640	2,640	2,640	2,640	2,640
201-1103-452.11-29	PARENTAL LEAVE	Parks	Fringe Benefits	-	2,568	2,357	2,357	912	3,402	4,473	4,576	4,679	4,783
201-1103-452.21-02	PRINT SHOP	Parks	Supplies	618	283	2,185	2,185	18	1,785	1,785	1,785	1,785	1,785
201-1103-452.21-03	C.S. OFFICE SUPPLIES	Parks	Supplies	1,920	1,643	4,000	4,072	572	-	-	-	-	-
201-1103-452.21-04	OFFICE SUPPLIES	Parks	Supplies	182	552	3,500	3,500	-	3,500	3,500	3,500	3,500	3,500
201-1103-452.21-05	SMALL OFFICE EQUIPMENT	Parks	Supplies	505	-	-	-	-	-	-	-	-	-
201-1103-452.22-05	UNIFORMS	Parks	Supplies	2,072	1,184	10,125	10,133	2,289	10,625	10,625	10,625	10,625	10,625
201-1103-452.22-20	C.S. MEDICAL/SAFETY	Parks	Supplies	271	-	2,514	2,514	-	2,514	2,514	2,514	2,514	2,514
201-1103-452.22-22	MEDICAL/SAFETY SUPPLIES	Parks	Supplies	500	2,489	2,576	2,576	461	2,576	2,576	2,576	2,576	2,576
201-1103-452.22-23	RECREATION SUPPLIES	Parks	Supplies	55,512	28,257	99,145	115,118	38,945	95,145	95,145	95,145	95,145	95,145
201-1103-452.22-24	OTHER OPERATING SUPPLIES	Parks	Supplies	17,028	13,406	116,037	117,327	15,995	81,037	81,037	81,037	81,037	81,037
201-1103-452.22-29	INVENTORY "FOR SALE"	Parks	Supplies	-	-	3,000	3,000	315	3,000	3,000	3,000	3,000	3,000
201-1103-452.22-30	CONCESSIONS INVENTORY	Parks	Supplies	66	-	39,200	39,200	6,283	36,000	36,000	36,000	36,000	36,000
201-1103-452.23-99	OTHER R&M SUPPLIES	Parks	Supplies	-	-	2,000	2,000	-	2,000	2,000	2,000	2,000	2,000
201-1103-452.31-06	OTHER PROFESSIONAL SVCS	Parks	Professional Services	2,825	4,043	147,719	147,719	20,586	127,719	127,719	127,719	127,719	127,719
201-1103-452.31-70	ADM FEE ALLOCATION	Parks	Other Interfund Allocations	80,712	71,375	131,048	131,048	54,601	118,067	126,863	129,400	131,988	134,628
201-1103-452.31-73	PRINT SHOP ALLOCATION	Parks	Other Interfund Allocations	-	-	67,206	67,206	27,999	19,321	17,537	17,212	17,574	17,939
201-1103-452.32-02	POSTAGE	Parks	Other Services & Charges	-	-	-	-	-	-	-	-	-	-
201-1103-452.32-03	TRAVEL	Parks	Travel	-	-	16,500	16,500	1,305	18,000	18,000	18,000	18,000	18,000
201-1103-452.32-21	TRAVEL - MILEAGE	Parks	Travel	-	108	-	-	-	-	-	-	-	-
201-1103-452.32-24	TRAVEL - MEALS	Parks	Travel	319	19	-	-	-	-	-	-	-	-
201-1103-452.32-25	TRAVEL - OTHER	Parks	Travel	50	16	-	-	-	-	-	-	-	-
201-1103-452.33-03	PROMOTIONAL	Parks	Printing & Advertising	7,307	175	11,700	12,322	585	8,700	8,700	8,700	8,700	8,700
201-1103-452.36-02	OFFICE EQUIP R&M	Parks	Repairs & Maintenance	56	-	-	-	-	-	-	-	-	-
201-1103-452.36-05	OTHER EQUIP R&M	Parks	Repairs & Maintenance	1,003	-	300	300	-	300	300	300	300	300
201-1103-452.37-05	RECREATION SPACE	Parks	Other Services & Charges	600	1,200	1,200	1,200	500	1,200	1,200	1,200	1,200	1,200
201-1103-452.38-01	PRINCIPAL	Parks	Debt Service	-	-	-	114,725	102,347	154,569	160,392	166,464	107,806	-
201-1103-452.38-02	INTEREST	Parks	Debt Service	-	-	-	15,262	9,169	21,939	16,117	10,044	3,709	-
201-1103-452.39-01	REFNDS,AWARDS,INDEMNITIES	Parks	Other Services & Charges	-	(10)	15,000	15,000	3,945	15,000	15,000	15,000	15,000	15,000
201-1103-452.39-10	SUBSCRIPTIONS	Parks	Other Services & Charges	-	-	-	-	-	-	-	-	-	-
201-1103-452.39-11	DUES & MEMBERSHIPS	Parks	Other Services & Charges	175	400	7,460	7,460	535	7,460	7,460	7,460	7,460	7,460

2020 Proposed Budget - Line-Level Detail

City of South Bend

ACCOUNT	DESCRIPTION	DEPARTMENT	CATEGORY NAME	2017 ACTUAL	2018 ACTUAL	2019 ORIGINAL BUDGET	2019 AMENDED BUDGET	6/30/2019 ACTUAL	2020 PROPOSED BUDGET	2021 FORECAST	2022 FORECAST	2023 FORECAST	2024 FORECAST
201-1103-452.39-30	GRANTS AND SUBSIDIES	Parks	Grants & Subsidies	100	-	-	-	-	-	-	-	-	-
201-1103-452.39-39	BANK CREDIT CARD CHARGES	Parks	Other Services & Charges	10,219	10,299	8,000	8,000	3,983	8,000	8,000	8,000	8,000	8,000
201-1103-452.39-70	EDUCATION & TRAINING	Parks	Education & Training	280	-	13,000	13,000	105	13,000	13,000	13,000	13,000	13,000
201-1103-452.39-89	CONTRACT SERVICES/CHARGES	Parks	Other Services & Charges	21,687	39,749	104,771	104,771	56,679	104,771	104,771	104,771	104,771	104,771
201-1103-452.39-99	MILEAGE REIMBURSEMENT	Parks	Other Services & Charges	1,047	630	5,922	5,922	112	5,922	5,922	5,922	5,922	5,922
201-1104-452.10-02	TEAMSTER WAGES	Parks	Salaries & Wages	42,106	22,649	-	-	-	-	-	-	-	-
201-1104-452.10-04	EXTRA AND OVERTIME	Parks	Salaries & Wages	1,541	149	-	-	-	-	-	-	-	-
201-1104-452.10-06	LONGEVITY PAY	Parks	Salaries & Wages	150	150	-	-	-	-	-	-	-	-
201-1104-452.11-01	FICA - REGULAR	Parks	Fringe Benefits	3,205	1,697	-	-	-	-	-	-	-	-
201-1104-452.11-04	PERF - REGULAR	Parks	Fringe Benefits	4,905	2,618	-	-	-	-	-	-	-	-
201-1104-452.11-05	PERF - UNION	Parks	Fringe Benefits	657	351	-	-	-	-	-	-	-	-
201-1104-452.11-08	HEALTH INSURANCE	Parks	Fringe Benefits	15,646	7,823	-	-	-	-	-	-	-	-
201-1104-452.11-09	LIFE INSURANCE	Parks	Fringe Benefits	120	60	-	-	-	-	-	-	-	-
201-1104-452.11-27	JOB READINESS ALLOWANCE	Parks	Fringe Benefits	425	425	-	-	-	-	-	-	-	-
201-1104-452.11-29	PARENTAL LEAVE	Parks	Fringe Benefits	-	41	-	-	-	-	-	-	-	-
201-1104-452.11-99	OTHER FRINGE BENEFITS	Parks	Fringe Benefits	200	70	-	-	-	-	-	-	-	-
201-1104-452.31-20	ZOOLOGICAL SOCIETY	Parks	Grants & Subsidies	632,909	676,626	700,000	700,000	350,000	700,000	700,000	700,000	600,000	400,000
201-1104-452.35-01	ELECTRIC	Parks	Utilities	3,850	-	-	-	-	-	-	-	-	-
201-1106-452.23-99	OTHER R&M SUPPLIES	Parks	Supplies	-	-	750	750	-	-	-	-	-	-
201-1106-452.31-70	ADM FEE ALLOCATION	Parks	Other Interfund Allocations	1,884	1,827	1,617	1,617	672	1,808	1,943	1,982	2,022	2,062
201-1106-452.31-79	FACILITIES MGMT ALLOC	Parks	Other Interfund Allocations	-	-	-	-	-	929	1,016	1,033	1,072	1,077
201-1106-452.35-01	ELECTRIC	Parks	Utilities	126	175	200	200	82	185	200	200	200	200
201-1106-452.35-02	NATURAL GAS	Parks	Utilities	17,947	24,508	24,000	24,000	18,195	22,222	24,000	24,000	24,000	24,000
201-1106-452.35-03	TRASH REMOVAL	Parks	Other Services & Charges	2,424	2,181	2,300	2,300	1,150	2,300	2,300	2,300	2,300	2,300
201-1106-452.36-01	BUILDING R&M	Parks	Repairs & Maintenance	-	-	2,000	2,000	-	2,000	2,000	2,000	2,000	2,000
201-1106-452.39-12	SECURITY	Parks	Other Services & Charges	330	-	660	660	-	660	660	660	660	660
201-1106-452.39-30	GRANTS AND SUBSIDIES	Parks	Grants & Subsidies	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
201-1108-452.10-01	SALARIED WAGES	Parks	Salaries & Wages	48,241	48,023	-	-	-	-	-	-	-	-
201-1108-452.10-09	PERMANENT PART-TIME	Parks	Salaries & Wages	17,352	12,196	-	-	-	-	-	-	-	-
201-1108-452.11-01	FICA - REGULAR	Parks	Fringe Benefits	4,706	4,288	-	-	-	-	-	-	-	-
201-1108-452.11-04	PERF - REGULAR	Parks	Fringe Benefits	5,400	5,379	-	-	-	-	-	-	-	-
201-1108-452.11-08	HEALTH INSURANCE	Parks	Fringe Benefits	15,646	15,646	-	-	-	-	-	-	-	-
201-1108-452.11-09	LIFE INSURANCE	Parks	Fringe Benefits	120	120	-	-	-	-	-	-	-	-
201-1108-452.11-29	PARENTAL LEAVE	Parks	Fringe Benefits	-	131	-	-	-	-	-	-	-	-
201-1108-452.22-24	OTHER OPERATING SUPPLIES	Parks	Supplies	6,868	8,834	-	4	-	-	-	-	-	-
201-1108-452.23-20	SMALL TOOLS & EQUIPMENT	Parks	Supplies	-	825	-	-	-	-	-	-	-	-
201-1108-452.31-70	ADM FEE ALLOCATION	Parks	Other Interfund Allocations	3,444	3,286	-	-	-	-	-	-	-	-
201-1108-452.32-04	TELEPHONE	Parks	Other Services & Charges	480	341	-	-	118	-	-	-	-	-
201-1110-452.10-01	SALARIED WAGES	Parks	Salaries & Wages	435,842	481,191	553,489	548,753	174,176	569,722	587,621	599,956	612,539	625,371
201-1110-452.10-03	SEASONAL & INTERNS	Parks	Salaries & Wages	-	-	2,000	2,000	-	2,000	2,000	2,000	2,000	2,000
201-1110-452.10-04	EXTRA AND OVERTIME	Parks	Salaries & Wages	-	-	-	240	-	-	-	-	-	-
201-1110-452.10-09	PERMANENT PART-TIME	Parks	Salaries & Wages	16,986	-	-	4,496	3,296	-	-	-	-	-
201-1110-452.11-01	FICA - REGULAR	Parks	Fringe Benefits	34,482	36,181	43,101	43,101	13,681	44,242	45,611	46,554	47,517	48,499
201-1110-452.11-04	PERF - REGULAR	Parks	Fringe Benefits	48,814	54,603	62,878	62,878	20,163	64,548	66,553	67,934	69,344	70,782
201-1110-452.11-08	HEALTH INSURANCE	Parks	Fringe Benefits	113,041	125,254	110,616	110,616	30,280	127,714	166,214	171,714	182,714	193,714
201-1110-452.11-09	LIFE INSURANCE	Parks	Fringe Benefits	1,065	1,180	1,320	1,320	420	1,320	1,320	1,320	1,320	1,320
201-1110-452.11-12	AUTO ALLOWANCE	Parks	Fringe Benefits	3,000	-	-	-	-	-	-	-	-	-
201-1110-452.11-22	PARKING ALLOWANCE	Parks	Fringe Benefits	-	-	1,080	1,080	-	-	-	-	-	-
201-1110-452.11-24	CELL PHONE ALLOWANCE	Parks	Fringe Benefits	6,985	6,600	7,920	7,920	2,310	6,600	6,600	6,600	6,600	6,600
201-1110-452.11-29	PARENTAL LEAVE	Parks	Fringe Benefits	-	1,221	1,384	1,384	344	1,994	2,643	2,699	2,758	2,815
201-1110-452.21-02	PRINT SHOP	Parks	Supplies	1,417	168	3,100	3,100	-	3,100	3,100	3,100	3,100	3,100
201-1110-452.21-03	C.S. OFFICE SUPPLIES	Parks	Supplies	-	27	200	200	-	-	-	-	-	-
201-1110-452.21-04	OFFICE SUPPLIES	Parks	Supplies	2,394	2,096	1,925	1,925	636	1,925	2,000	2,000	2,000	-
201-1110-452.21-05	SMALL OFFICE EQUIPMENT	Parks	Supplies	138	-	-	-	-	-	-	-	-	-

2020 Proposed Budget - Line-Level Detail

City of South Bend

ACCOUNT	DESCRIPTION	DEPARTMENT	CATEGORY NAME	2017 ACTUAL	2018 ACTUAL	2019 ORIGINAL BUDGET	2019 AMENDED BUDGET	6/30/2019 ACTUAL	2020 PROPOSED BUDGET	2021 FORECAST	2022 FORECAST	2023 FORECAST	2024 FORECAST
201-1110-452.22-05	UNIFORMS	Parks	Supplies	573	-	-	-	-	-	-	-	-	-
201-1110-452.22-23	RECREATION SUPPLIES	Parks	Supplies	3,509	11,137	62,925	62,925	8,785	148,000	148,000	148,000	148,000	148,000
201-1110-452.22-24	OTHER OPERATING SUPPLIES	Parks	Supplies	139	1,103	5,000	5,300	-	5,000	5,000	5,000	5,000	5,000
201-1110-452.31-06	OTHER PROFESSIONAL SVCS	Parks	Professional Services	-	-	7,190	7,190	(11)	7,190	7,190	7,190	7,190	7,190
201-1110-452.31-70	ADM FEE ALLOCATION	Parks	Other Interfund Allocations	-	-	42,177	42,177	17,572	47,208	50,725	51,740	52,775	53,831
201-1110-452.32-02	POSTAGE	Parks	Other Services & Charges	-	-	2,900	2,900	-	2,500	2,500	2,500	2,500	2,500
201-1110-452.32-03	TRAVEL	Parks	Travel	-	-	2,300	2,300	1,290	3,000	3,000	3,000	3,000	3,000
201-1110-452.32-23	TRAVEL - HOTEL	Parks	Travel	501	-	-	-	-	-	-	-	-	-
201-1110-452.32-24	TRAVEL - MEALS	Parks	Travel	252	659	-	462	-	-	-	-	-	-
201-1110-452.32-25	TRAVEL - OTHER	Parks	Travel	32	-	-	-	-	-	-	-	-	-
201-1110-452.33-01	OUTSIDE PRINTING SERVICES	Parks	Printing & Advertising	557	-	4,700	4,700	-	4,700	4,700	4,700	4,700	4,700
201-1110-452.33-02	PUBLICATION LEGAL NOTICE	Parks	Printing & Advertising	99	-	-	-	-	-	-	-	-	-
201-1110-452.33-03	PROMOTIONAL	Parks	Printing & Advertising	64,434	36,891	128,467	130,375	46,401	221,000	221,000	221,000	221,000	221,000
201-1110-452.36-04	COMPUTER EQUIP R&M	Parks	Repairs & Maintenance	-	73	-	-	-	-	-	-	-	-
201-1110-452.39-01	REFNDS,AWARDS,INDEMNITIES	Parks	Other Services & Charges	-	-	2,000	2,000	-	1,000	1,000	1,000	1,000	1,000
201-1110-452.39-10	SUBSCRIPTIONS	Parks	Other Services & Charges	-	120	1,000	1,000	-	1,000	1,000	1,000	1,000	1,000
201-1110-452.39-11	DUES & MEMBERSHIPS	Parks	Other Services & Charges	248	75	1,000	1,000	40	2,500	2,500	2,500	2,500	2,500
201-1110-452.39-70	EDUCATION & TRAINING	Parks	Education & Training	1,310	605	2,900	3,755	897	-	-	-	-	-
201-1110-452.39-89	CONTRACT SERVICES/CHARGES	Parks	Other Services & Charges	10,991	44,692	162,496	168,997	50,665	-	-	-	-	-
201-1110-452.39-99	MILEAGE REIMBURSEMENT	Parks	Other Services & Charges	-	-	500	500	-	500	500	500	500	500
201-1111-452.31-06	OTHER PROFESSIONAL SVCS	Parks	Professional Services	195,060	353,703	721,600	776,250	207,322	-	-	-	-	-
201-1111-452.42-01	LAND IMPROVEMENTS	Parks	Capital	-	618,759	2,164,805	2,795,440	879,485	-	-	-	-	-
201-1111-452.42-02	BUILDING IMPROVEMENTS	Parks	Capital	-	223,823	-	36,965	34,964	-	-	-	-	-
201-1151-452.42-01	LAND IMPROVEMENTS	Parks	Capital	-	-	-	1,000,000	-	500,000	-	-	-	-
203-1103-452.10-01	SALARIED WAGES	Parks	Salaries & Wages	30,255	25,577	-	-	-	-	-	-	-	-
203-1103-452.10-03	SEASONAL & INTERNS	Parks	Salaries & Wages	99,723	102,984	-	-	-	-	-	-	-	-
203-1103-452.10-04	EXTRA AND OVERTIME	Parks	Salaries & Wages	596	382	-	-	-	-	-	-	-	-
203-1103-452.10-05	TEMPORARY SERVICES	Parks	Salaries & Wages	-	130	-	-	-	-	-	-	-	-
203-1103-452.10-09	PERMANENT PART-TIME	Parks	Salaries & Wages	188,340	175,255	-	-	-	-	-	-	-	-
203-1103-452.11-01	FICA - REGULAR	Parks	Fringe Benefits	24,475	23,240	-	-	-	-	-	-	-	-
203-1103-452.11-04	PERF - REGULAR	Parks	Fringe Benefits	3,039	2,563	-	-	-	-	-	-	-	-
203-1103-452.11-08	HEALTH INSURANCE	Parks	Fringe Benefits	1,157	-	-	-	-	-	-	-	-	-
203-1103-452.11-09	LIFE INSURANCE	Parks	Fringe Benefits	85	-	-	-	-	-	-	-	-	-
203-1103-452.11-24	CELL PHONE ALLOWANCE	Parks	Fringe Benefits	110	-	-	-	-	-	-	-	-	-
203-1103-452.11-29	PARENTAL LEAVE	Parks	Fringe Benefits	-	276	-	-	-	-	-	-	-	-
203-1103-452.21-02	PRINT SHOP	Parks	Supplies	113	219	-	-	-	-	-	-	-	-
203-1103-452.21-04	OFFICE SUPPLIES	Parks	Supplies	5	189	-	-	-	-	-	-	-	-
203-1103-452.21-05	SMALL OFFICE EQUIPMENT	Parks	Supplies	7,661	1,344	-	-	-	-	-	-	-	-
203-1103-452.22-05	UNIFORMS	Parks	Supplies	1,183	950	-	-	-	-	-	-	-	-
203-1103-452.22-23	RECREATION SUPPLIES	Parks	Supplies	82,419	56,219	-	-	-	-	-	-	-	-
203-1103-452.22-24	OTHER OPERATING SUPPLIES	Parks	Supplies	10,218	8,956	-	-	-	-	-	-	-	-
203-1103-452.22-29	INVENTORY "FOR SALE"	Parks	Supplies	3,319	2,517	-	-	-	-	-	-	-	-
203-1103-452.22-30	CONCESSIONS INVENTORY	Parks	Supplies	44,035	41,036	-	-	-	-	-	-	-	-
203-1103-452.23-99	OTHER R&M SUPPLIES	Parks	Supplies	140	-	-	-	-	-	-	-	-	-
203-1103-452.31-06	OTHER PROFESSIONAL SVCS	Parks	Professional Services	127,678	117,790	-	-	-	-	-	-	-	-
203-1103-452.31-70	ADM FEE ALLOCATION	Parks	Other Interfund Allocations	50,016	53,289	-	-	-	-	-	-	-	-
203-1103-452.31-73	PRINT SHOP ALLOCATION	Parks	Other Interfund Allocations	36,660	56,857	-	-	-	-	-	-	-	-
203-1103-452.32-02	POSTAGE	Parks	Other Services & Charges	228	-	-	-	-	-	-	-	-	-
203-1103-452.32-21	TRAVEL - MILEAGE	Parks	Travel	-	93	-	-	-	-	-	-	-	-
203-1103-452.32-22	TRAVEL - AIRFARE	Parks	Travel	2,485	1,190	-	-	-	-	-	-	-	-
203-1103-452.32-23	TRAVEL - HOTEL	Parks	Travel	4,021	4,281	-	-	-	-	-	-	-	-
203-1103-452.32-24	TRAVEL - MEALS	Parks	Travel	1,106	1,284	-	-	-	-	-	-	-	-
203-1103-452.32-25	TRAVEL - OTHER	Parks	Travel	584	708	-	-	-	-	-	-	-	-
203-1103-452.33-03	PROMOTIONAL	Parks	Printing & Advertising	3,686	3,858	-	-	-	-	-	-	-	-

ACCOUNT	DESCRIPTION	DEPARTMENT	CATEGORY NAME	2017 ACTUAL	2018 ACTUAL	2019 ORIGINAL BUDGET	2019 AMENDED BUDGET	6/30/2019 ACTUAL	2020 PROPOSED BUDGET	2021 FORECAST	2022 FORECAST	2023 FORECAST	2024 FORECAST
203-1103-452.36-05	OTHER EQUIP R&M	Parks	Repairs & Maintenance	8,261	168	-	-	-	-	-	-	-	-
203-1103-452.39-01	REFNDS,AWARDS,INDEMNITIES	Parks	Other Services & Charges	11,595	16,515	-	-	-	-	-	-	-	-
203-1103-452.39-10	SUBSCRIPTIONS	Parks	Other Services & Charges	2,028	-	-	-	-	-	-	-	-	-
203-1103-452.39-11	DUES & MEMBERSHIPS	Parks	Other Services & Charges	525	5,381	-	-	-	-	-	-	-	-
203-1103-452.39-22	LICENSES-PARK DEPARTMENT	Parks	Other Services & Charges	350	490	-	-	-	-	-	-	-	-
203-1103-452.39-70	EDUCATION & TRAINING	Parks	Education & Training	2,195	5,062	-	-	-	-	-	-	-	-
203-1103-452.39-89	CONTRACT SERVICES/CHARGES	Parks	Other Services & Charges	111,334	117,372	-	-	-	-	-	-	-	-
203-1103-452.39-99	MILEAGE REIMBURSEMENT	Parks	Other Services & Charges	366	587	-	-	-	-	-	-	-	-
203-1103-452.42-01	LAND IMPROVEMENTS	Parks	Capital	56,050	9,998	-	-	-	-	-	-	-	-
203-1103-452.50-02	INTERFUND TRANSFER OUT	Parks	Transfers Out	-	798,976	-	-	-	-	-	-	-	-
203-1110-452.22-23	RECREATION SUPPLIES	Parks	Supplies	10,740	10,861	-	-	-	-	-	-	-	-
203-1110-452.31-06	OTHER PROFESSIONAL SVCS	Parks	Professional Services	519	12,601	-	-	-	-	-	-	-	-
203-1110-452.32-21	TRAVEL - MILEAGE	Parks	Travel	-	360	-	-	-	-	-	-	-	-
203-1110-452.32-22	TRAVEL - AIRFARE	Parks	Travel	569	-	-	-	-	-	-	-	-	-
203-1110-452.32-23	TRAVEL - HOTEL	Parks	Travel	414	1,106	-	-	-	-	-	-	-	-
203-1110-452.32-24	TRAVEL - MEALS	Parks	Travel	-	186	-	-	-	-	-	-	-	-
203-1110-452.32-25	TRAVEL - OTHER	Parks	Travel	-	147	-	-	-	-	-	-	-	-
203-1110-452.33-03	PROMOTIONAL	Parks	Printing & Advertising	4,286	59,793	-	-	-	-	-	-	-	-
203-1110-452.39-01	REFNDS,AWARDS,INDEMNITIES	Parks	Other Services & Charges	152	60	-	-	-	-	-	-	-	-
203-1110-452.39-22	LICENSES-PARK DEPARTMENT	Parks	Other Services & Charges	1,000	-	-	-	-	-	-	-	-	-
203-1110-452.39-70	EDUCATION & TRAINING	Parks	Education & Training	535	1,791	-	-	-	-	-	-	-	-
203-1110-452.39-89	CONTRACT SERVICES/CHARGES	Parks	Other Services & Charges	41,110	57,805	-	-	-	-	-	-	-	-
273-0404-415.33-01	OUTSIDE PRINTING SERVICES	Morris Performing Arts Cen	Printing & Advertising	5,673	16,083	30,000	30,000	-	20,000	20,000	20,000	20,000	15,000
274-0404-453.31-06	OTHER PROFESSIONAL SVCS	Morris Performing Arts Cen	Professional Services	-	-	15,000	15,000	-	80,000	81,600	83,232	84,897	86,595
274-0404-453.33-03	PROMOTIONAL	Morris Performing Arts Cen	Printing & Advertising	-	-	60,000	60,000	-	35,000	35,700	36,414	37,142	37,885
312-1130-452.38-01	PRINCIPAL	Parks	Debt Service	-	30,000	60,000	60,000	30,000	65,000	65,000	65,000	70,000	70,000
312-1130-452.38-02	INTEREST	Parks	Debt Service	-	19,560	33,000	33,000	16,725	31,200	29,250	27,300	25,275	23,175
312-1131-452.38-01	PRINCIPAL	Parks	Debt Service	-	35,000	80,000	80,000	40,000	80,000	85,000	85,000	90,000	95,000
312-1131-452.38-02	INTEREST	Parks	Debt Service	-	25,369	42,900	42,900	21,750	40,500	38,100	35,550	32,925	30,225
312-1132-452.38-01	PRINCIPAL	Parks	Debt Service	-	25,000	60,000	60,000	30,000	60,000	65,000	65,000	65,000	70,000
312-1132-452.38-02	INTEREST	Parks	Debt Service	-	18,614	31,488	31,488	15,969	29,688	27,888	25,938	23,988	21,963
312-1133-452.38-01	PRINCIPAL	Parks	Debt Service	-	30,000	70,000	70,000	35,000	70,000	75,000	75,000	80,000	80,000
312-1133-452.38-02	INTEREST	Parks	Debt Service	-	22,073	37,337	37,337	18,931	35,238	33,138	30,888	28,563	26,163
312-1134-452.38-01	PRINCIPAL	Parks	Debt Service	-	20,000	45,000	45,000	20,000	45,000	50,000	50,000	50,000	50,000
312-1134-452.38-02	INTEREST	Parks	Debt Service	-	14,286	24,188	24,188	12,244	22,838	21,413	19,913	18,413	16,913
312-1135-452.38-01	PRINCIPAL	Parks	Debt Service	-	30,000	65,000	65,000	30,000	65,000	65,000	70,000	70,000	75,000
312-1135-452.38-02	INTEREST	Parks	Debt Service	-	19,845	33,500	33,500	16,975	31,550	29,600	27,575	25,475	23,375
312-1136-452.38-01	PRINCIPAL	Parks	Debt Service	-	45,000	105,000	105,000	50,000	105,000	110,000	110,000	115,000	120,000
312-1136-452.38-02	INTEREST	Parks	Debt Service	-	32,458	54,900	54,900	27,825	51,750	48,525	45,225	41,925	38,400
312-1137-452.38-01	PRINCIPAL	Parks	Debt Service	-	45,000	95,000	95,000	45,000	100,000	105,000	105,000	110,000	110,000
312-1137-452.38-02	INTEREST	Parks	Debt Service	-	30,741	51,961	51,961	26,318	49,035	46,035	42,885	39,660	36,360
312-1138-452.38-01	PRINCIPAL	Parks	Debt Service	-	25,000	50,000	50,000	25,000	50,000	55,000	55,000	55,000	60,000
312-1138-452.38-02	INTEREST	Parks	Debt Service	-	16,108	27,163	27,163	13,769	25,663	24,163	22,513	20,863	19,138
312-1139-452.38-01	PRINCIPAL	Parks	Debt Service	-	25,000	55,000	55,000	30,000	60,000	60,000	60,000	65,000	65,000
312-1139-452.38-02	INTEREST	Parks	Debt Service	-	17,670	29,830	29,830	15,140	28,180	26,380	24,580	22,780	20,830
312-1141-452.38-01	PRINCIPAL	Parks	Debt Service	-	40,000	85,000	85,000	40,000	85,000	90,000	90,000	95,000	95,000
312-1141-452.38-02	INTEREST	Parks	Debt Service	-	26,579	44,876	44,876	22,738	42,325	39,700	37,000	34,300	31,450
401-1101-452.36-01	BUILDING R&M	Parks	Repairs & Maintenance	78,597	1,249	40,000	71,667	31,667	30,000	40,000	40,000	40,000	40,000
401-1101-452.42-01	LAND IMPROVEMENTS	Parks	Capital	-	10,000	-	32,955	32,955	-	-	-	-	-
404-1100-452.50-02	INTERFUND TRANSFER OUT	Parks	Transfers Out	1,415,007	1,287,600	400,000	400,000	100,000	800,000	-	-	-	-
404-1101-460.39-79	NEIGHBORHOOD PARTNERSHIPS	Parks	Other Services & Charges	143,902	189,133	351,050	351,050	287,865	736,356	351,050	351,050	351,050	-
405-1101-452.22-24	OTHER OPERATING SUPPLIES	Parks	Supplies	7,054	28,289	-	-	-	-	-	-	-	-
405-1101-452.22-25	PLANTS CHEM. SEED & FERT.	Parks	Supplies	6,135	-	-	-	-	-	-	-	-	-
405-1101-452.23-21	C.S. SMALL TOOLS & EQUIP	Parks	Supplies	23,326	3,703	-	-	-	-	-	-	-	-

ACCOUNT	DESCRIPTION	DEPARTMENT	CATEGORY NAME	2017 ACTUAL	2018 ACTUAL	2019 ORIGINAL BUDGET	2019 AMENDED BUDGET	6/30/2019 ACTUAL	2020 PROPOSED BUDGET	2021 FORECAST	2022 FORECAST	2023 FORECAST	2024 FORECAST
405-1101-452.36-09	LAND IMPROVEMENTS	Parks	Repairs & Maintenance	95,630	15,634	-	-	-	-	-	-	-	-
405-1101-452.43-02	MOTOR EQUIPMENT	Parks	Capital	141,147	31,500	-	-	-	-	-	-	-	-
405-1101-452.43-07	PARK EQUIPMENT	Parks	Capital	13,259	-	-	-	-	-	-	-	-	-
405-1101-452.50-02	INTERFUND TRANSFER OUT	Parks	Transfers Out	-	126,675	-	-	-	-	-	-	-	-
405-1102-452.22-24	OTHER OPERATING SUPPLIES	Parks	Supplies	23,915	4,368	-	-	-	-	-	-	-	-
405-1102-452.23-21	C.S. SMALL TOOLS & EQUIP	Parks	Supplies	788	-	-	-	-	-	-	-	-	-
405-1102-452.36-01	BUILDING R&M	Parks	Repairs & Maintenance	23,919	-	-	-	-	-	-	-	-	-
405-1102-452.39-89	CONTRACT SERVICES/CHARGES	Parks	Other Services & Charges	4,954	-	-	-	-	-	-	-	-	-
405-1102-452.43-07	PARK EQUIPMENT	Parks	Capital	64,830	-	-	-	-	-	-	-	-	-
416-0404-453.23-20	SMALL TOOLS & EQUIPMENT	Morris Performing Arts Cen	Supplies	3,603	6,690	15,000	16,127	2,317	40,000	20,000	15,000	20,000	20,000
416-0404-453.36-01	BUILDING R&M	Morris Performing Arts Cen	Repairs & Maintenance	46,383	63,882	122,000	129,335	3,895	55,000	75,000	100,000	75,000	75,000
416-0404-453.43-08	THEATER EQUIPMENT	Morris Performing Arts Cen	Capital	203,733	74,492	80,000	80,000	14,149	40,000	40,000	40,000	40,000	40,000
450-0405-453.36-01	BUILDING R&M	Palais Royale Ballroom	Repairs & Maintenance	627	-	75,000	111,967	31,537	35,000	20,000	20,000	20,000	15,000
452-1101-452.31-02	ENGINEERING	Parks	Professional Services	-	108,800	-	857,047	258,866	-	-	-	-	-
452-1101-452.31-06	OTHER PROFESSIONAL SVCS	Parks	Professional Services	-	76,591	-	142,454	70,308	-	-	-	-	-
452-1101-452.38-04	BOND ISSUANCE COSTS	Parks	Professional Services	-	169,947	-	-	-	-	-	-	-	-
452-1101-452.42-01	LAND IMPROVEMENTS	Parks	Capital	-	223,104	2,150,000	9,217,644	2,434,742	-	-	-	-	-
452-1101-452.43-07	PARK EQUIPMENT	Parks	Capital	-	-	-	209,000	-	-	-	-	-	-
453-1104-452.42-01	LAND IMPROVEMENTS	Parks	Capital	-	-	-	3,300,000	1,156,199	-	-	-	-	-
471-1101-452.38-03	PAYING AGENT FEES	Parks	Debt Service	13,150	-	-	-	-	-	-	-	-	-
471-1101-452.38-04	BOND ISSUANCE COSTS	Parks	Professional Services	179,370	17,750	-	-	-	-	-	-	-	-
471-1130-452.42-01	LAND IMPROVEMENTS	Parks	Capital	-	19,000	-	866,177	269,225	-	-	-	-	-
471-1130-452.42-02	BUILDING IMPROVEMENTS	Parks	Capital	-	223,823	-	-	-	-	-	-	-	-
471-1131-452.42-01	LAND IMPROVEMENTS	Parks	Capital	-	368,718	-	1,068,382	96,453	-	-	-	-	-
471-1132-452.31-06	OTHER PROFESSIONAL SVCS	Parks	Professional Services	-	42,622	-	-	-	-	-	-	-	-
471-1132-452.42-01	LAND IMPROVEMENTS	Parks	Capital	-	-	-	-	-	-	-	-	-	-
471-1133-452.42-01	LAND IMPROVEMENTS	Parks	Capital	-	6,633	-	86,167	52,881	-	-	-	-	-
471-1134-452.42-01	LAND IMPROVEMENTS	Parks	Capital	-	-	-	-	-	-	-	-	-	-
471-1135-452.31-06	OTHER PROFESSIONAL SVCS	Parks	Professional Services	-	30,674	-	-	-	-	-	-	-	-
471-1135-452.42-01	LAND IMPROVEMENTS	Parks	Capital	-	-	375,000	375,000	-	-	-	-	-	-
471-1136-452.42-01	LAND IMPROVEMENTS	Parks	Capital	-	-	1,850,000	1,911,200	604,121	-	-	-	-	-
471-1137-452.31-06	OTHER PROFESSIONAL SVCS	Parks	Professional Services	-	-	-	-	15,000	-	-	-	-	-
471-1137-452.42-01	LAND IMPROVEMENTS	Parks	Capital	-	305,281	-	1,134,940	694,942	-	-	-	-	-
471-1138-452.42-01	LAND IMPROVEMENTS	Parks	Capital	-	(2,304)	900,000	900,000	-	-	-	-	-	-
471-1139-452.42-01	LAND IMPROVEMENTS	Parks	Capital	-	34,300	4,400	15,200	10,800	-	-	-	-	-
471-1141-452.31-06	OTHER PROFESSIONAL SVCS	Parks	Professional Services	-	56,596	-	-	-	-	-	-	-	-
471-1141-452.42-01	LAND IMPROVEMENTS	Parks	Capital	-	-	350,000	350,000	70,890	-	-	-	-	-
201-1150-452.42-01	LAND IMPROVEMENTS	Parks	Capital	-	-	-	2,225,000	1,695,432	-	-	-	-	-
601-0460-645.31-06	OTHER PROFESSIONAL SVCS	Parking Garages	Professional Services	108,566	225,040	150,000	147,457	125,184	112,000	112,000	112,000	112,000	112,000
601-0460-645.31-70	ADM FEE ALLOCATION	Parking Garages	Other Interfund Allocations	8,100	8,779	10,821	10,821	4,507	20,924	22,483	22,933	23,392	23,860
601-0460-645.31-78	LIABILITY INSURANCE ALLOC	Parking Garages	Other Interfund Allocations	-	-	1,317	1,317	547	1,043	1,064	1,085	1,107	1,129
601-0460-645.31-79	FACILITIES MGMT ALLOC	Parking Garages	Other Interfund Allocations	-	-	-	-	-	1,008	1,103	1,121	1,164	1,169
601-0460-645.32-04	TELEPHONE	Parking Garages	Other Services & Charges	1,360	180	-	-	-	-	-	-	-	-
601-0460-645.34-02	LIABILITY INSURANCE	Parking Garages	Other Interfund Allocations	828	789	-	-	-	-	-	-	-	-
601-0460-645.35-01	ELECTRIC	Parking Garages	Utilities	7,540	26,785	24,000	24,000	9,750	25,000	24,000	24,000	24,000	24,000
601-0460-645.35-04	WATER	Parking Garages	Utilities	309	1,318	-	605	605	-	-	-	-	-
601-0460-645.36-01	BUILDING R&M	Parking Garages	Repairs & Maintenance	64,871	14,601	266,666	298,685	28,625	105,000	105,000	105,000	105,000	105,000
601-0460-645.36-05	OTHER EQUIP R&M	Parking Garages	Repairs & Maintenance	2,423	-	-	-	-	-	-	-	-	-
601-0460-645.39-39	CREDIT CARD CHARGES	Parking Garages	Other Services & Charges	2,459	6,140	2,200	4,251	3,991	3,000	3,000	3,000	3,000	3,000
601-0460-645.42-02	BUILDING IMPROVEMENTS	Parking Garages	Capital	-	-	83,333	83,333	-	75,000	100,000	75,000	100,000	-
601-0462-415.39-01	REFNDS,AWARDS,INDEMNITIES	Parking Garages	Other Services & Charges	-	100	-	-	-	-	-	55,000	55,000	55,000
601-0462-645.31-06	OTHER PROFESSIONAL SVCS	Parking Garages	Professional Services	364,056	275,565	285,000	285,000	151,314	213,000	213,000	213,000	213,000	213,000
601-0462-645.31-70	ADM FEE ALLOCATION	Parking Garages	Other Interfund Allocations	12,096	12,963	15,699	15,699	6,543	26,725	28,716	29,290	29,876	30,474
601-0462-645.31-78	LIABILITY INSURANCE ALLOC	Parking Garages	Other Interfund Allocations	-	-	3,681	3,681	1,532	3,727	3,802	3,878	3,956	4,035

ACCOUNT	DESCRIPTION	DEPARTMENT	CATEGORY NAME	2017 ACTUAL	2018 ACTUAL	2019 ORIGINAL BUDGET	2019 AMENDED BUDGET	6/30/2019 ACTUAL	2020 PROPOSED BUDGET	2021 FORECAST	2022 FORECAST	2023 FORECAST	2024 FORECAST
601-0462-645.31-79	FACILITIES MGMT ALLOC	Parking Garages	Other Interfund Allocations	-	-	-	-	-	1,620	1,772	1,801	1,871	1,879
601-0462-645.32-04	TELEPHONE	Parking Garages	Other Services & Charges	1,482	371	-	-	-	-	-	-	-	-
601-0462-645.34-02	LIABILITY INSURANCE	Parking Garages	Other Interfund Allocations	3,312	3,144	-	-	-	-	-	-	-	-
601-0462-645.35-01	ELECTRIC	Parking Garages	Utilities	10,230	43,050	32,000	32,000	18,407	39,815	33,000	33,000	33,000	33,000
601-0462-645.35-04	WATER	Parking Garages	Utilities	1,258	3,117	-	-	2,342	-	-	-	-	-
601-0462-645.36-01	BUILDING R&M	Parking Garages	Repairs & Maintenance	117,106	37,127	266,667	269,074	26,501	105,000	105,000	105,000	105,000	105,000
601-0462-645.36-05	OTHER EQUIP R&M	Parking Garages	Repairs & Maintenance	6,043	-	-	-	-	-	-	-	-	-
601-0462-645.39-39	CREDIT CARD CHARGES	Parking Garages	Other Services & Charges	1,179	1,462	1,200	1,200	728	1,000	1,000	1,000	1,000	1,000
601-0462-645.42-02	BUILDING IMPROVEMENTS	Parking Garages	Capital	-	-	83,333	83,333	-	55,000	85,000	55,000	85,000	-
601-0463-645.21-04	OFFICE SUPPLIES	Parking Garages	Supplies	-	969	-	-	-	-	-	-	-	-
601-0463-645.31-06	OTHER PROFESSIONAL SVCS	Parking Garages	Professional Services	113,994	258,961	101,368	136,526	127,135	67,000	67,000	67,000	67,000	67,000
601-0463-645.31-70	ADM FEE ALLOCATION	Parking Garages	Other Interfund Allocations	3,348	3,034	3,632	3,632	1,511	4,470	4,803	4,899	4,997	5,097
601-0463-645.34-02	LIABILITY INSURANCE	Parking Garages	Other Interfund Allocations	1,896	1,598	-	-	-	-	-	-	-	-
601-0463-645.36-01	BUILDING R&M	Parking Garages	Repairs & Maintenance	-	8	-	35,158	-	-	-	-	-	-
601-0463-645.39-01	REFNDS,AWARDS,INDEMNITIES	Parking Garages	Other Services & Charges	122	30	-	-	-	-	-	-	-	-
601-0463-645.43-08	COMPUTER EQUIP. & NWTWRK.	Parking Garages	Capital	-	-	10,000	10,000	-	10,000	10,000	10,000	10,000	-
601-0464-645.31-06	OTHER PROFESSIONAL SVCS	Parking Garages	Professional Services	118,370	241,611	130,000	130,000	117,743	97,000	97,000	97,000	97,000	97,000
601-0464-645.31-70	ADM FEE ALLOCATION	Parking Garages	Other Interfund Allocations	8,100	8,104	10,122	10,122	4,214	20,051	21,544	21,975	22,415	22,863
601-0464-645.31-78	LIABILITY INSURANCE ALLOC	Parking Garages	Other Interfund Allocations	-	-	3,754	3,754	1,563	3,757	3,832	3,909	3,987	4,067
601-0464-645.31-79	FACILITIES MGMT ALLOC	Parking Garages	Other Interfund Allocations	-	-	-	-	-	874	956	971	1,009	1,013
601-0464-645.32-04	TELEPHONE	Parking Garages	Other Services & Charges	551	528	-	-	-	-	-	-	-	-
601-0464-645.34-02	LIABILITY INSURANCE	Parking Garages	Other Interfund Allocations	2,676	2,533	-	-	-	-	-	-	-	-
601-0464-645.35-01	ELECTRIC	Parking Garages	Utilities	6,684	23,218	21,000	21,000	8,569	21,481	23,000	23,000	23,000	23,000
601-0464-645.36-01	BUILDING R&M	Parking Garages	Repairs & Maintenance	49,096	7,357	266,667	266,918	13,977	105,000	105,000	105,000	105,000	105,000
601-0464-645.36-05	OTHER EQUIP R&M	Parking Garages	Repairs & Maintenance	1,385	-	-	-	-	-	-	-	-	-
601-0464-645.39-39	CREDIT CARD CHARGES	Parking Garages	Other Services & Charges	634	634	1,000	1,000	303	1,000	1,000	1,000	1,000	1,000
601-0464-645.42-02	BUILDING IMPROVEMENTS	Parking Garages	Capital	-	-	83,334	83,334	-	50,000	65,000	50,000	65,000	-
601-0465-645.31-06	OTHER PROFESSIONAL SVCS	Parking Garages	Professional Services	-	-	15,000	15,000	-	11,000	11,000	11,000	11,000	11,000
670-0406-645.10-01	SALARIED WAGES	Century Center	Salaries & Wages	1,282,933	282,262	458,719	458,719	181,598	465,026	477,251	486,796	496,530	506,460
670-0406-645.10-05	TEMPORARY SERVICES	Century Center	Salaries & Wages	-	4,259	-	-	-	-	-	-	-	-
670-0406-645.10-09	PERMANENT PART-TIME	Century Center	Salaries & Wages	12,646	47,762	83,000	83,000	27,304	48,000	50,000	50,000	50,000	50,000
670-0406-645.10-11	EMPLOYEE BONUSES	Century Center	Salaries & Wages	40,028	-	-	-	-	-	-	-	-	-
670-0406-645.11-01	FICA - REGULAR	Century Center	Fringe Benefits	95,387	24,902	41,726	41,726	15,381	39,531	40,620	41,351	42,095	42,854
670-0406-645.11-04	PERF - REGULAR	Century Center	Fringe Benefits	-	25,469	51,793	51,793	16,863	52,500	53,868	54,937	56,028	57,142
670-0406-645.11-07	UNEMPLOYMENT COMP	Century Center	Fringe Benefits	-	-	-	-	-	47	144	243	348	455
670-0406-645.11-08	HEALTH INSURANCE	Century Center	Fringe Benefits	182,507	67,427	80,448	80,448	33,520	92,883	120,883	124,883	132,883	140,883
670-0406-645.11-09	LIFE INSURANCE	Century Center	Fringe Benefits	-	565	960	960	400	960	960	960	960	960
670-0406-645.11-11	401K RETIREMENT PLAN	Century Center	Fringe Benefits	12,500	-	-	-	-	-	-	-	-	-
670-0406-645.11-12	AUTO ALLOWANCE	Century Center	Fringe Benefits	-	1,400	2,400	2,400	1,000	2,400	2,400	2,400	2,400	2,400
670-0406-645.11-13	STATE UNEMPLOYMENT TAX	Century Center	Fringe Benefits	6,493	-	-	-	-	-	-	-	-	-
670-0406-645.11-24	CELL PHONE ALLOWANCE	Century Center	Fringe Benefits	-	880	1,320	1,320	550	1,320	1,320	1,320	1,320	1,320
670-0406-645.11-29	PARENTAL LEAVE	Century Center	Fringe Benefits	-	156	1,147	1,147	110	1,628	2,148	2,190	2,235	2,279
670-0406-645.21-04	OFFICE SUPPLIES	Century Center	Supplies	5,540	723	1,000	1,000	388	1,000	1,040	1,082	1,125	1,170
670-0406-645.22-01	C.S. GASOLINE	Century Center	Supplies	-	38	500	500	70	500	520	541	563	586
670-0406-645.22-05	UNIFORMS	Century Center	Supplies	1,694	-	1,000	1,000	-	400	500	500	500	500
670-0406-645.22-07	LANDSCAPING MATERIAL	Century Center	Supplies	-	1,521	1,000	1,240	324	1,000	1,040	1,061	1,082	1,104
670-0406-645.22-15	CLEANING SUPPLIES	Century Center	Supplies	15,114	1,769	-	-	-	-	-	-	-	-
670-0406-645.22-21	HOUSEHOLD,LAUNDRY,CLEAN	Century Center	Supplies	-	9,295	15,400	15,400	4,316	10,000	16,022	16,342	16,669	17,002
670-0406-645.22-22	MEDICAL/SAFETY SUPPLIES	Century Center	Supplies	-	1,182	1,500	1,500	1,336	2,000	2,040	2,081	2,123	2,165
670-0406-645.22-24	OTHER OPERATING SUPPLIES	Century Center	Supplies	-	55	-	-	-	-	-	-	-	-
670-0406-645.23-01	BUILDING MATERIALS	Century Center	Supplies	55,015	2,376	40,000	34,975	3,659	20,500	36,000	41,000	44,500	49,000
670-0406-645.23-10	REPAIR PARTS	Century Center	Supplies	-	1,787	-	-	-	-	-	-	-	-
670-0406-645.23-20	SMALL TOOLS & EQUIPMENT	Century Center	Supplies	-	1,435	1,800	7,828	1,194	1,500	2,040	2,081	2,123	2,165
670-0406-645.23-99	OTHER R&M SUPPLIES	Century Center	Supplies	29,518	14,887	14,400	15,197	7,787	9,000	16,320	16,646	16,979	17,319

ACCOUNT	DESCRIPTION	DEPARTMENT	CATEGORY NAME	2017 ACTUAL	2018 ACTUAL	2019 ORIGINAL BUDGET	2019 AMENDED BUDGET	6/30/2019 ACTUAL	2020 PROPOSED BUDGET	2021 FORECAST	2022 FORECAST	2023 FORECAST	2024 FORECAST
670-0406-645.31-06	OTHER PROFESSIONAL SVCS	Century Center	Professional Services	199,089	-	12,283	12,283	561	46,628	47,561	48,512	49,482	50,472
670-0406-645.31-18	DATA PROCESSING FEES	Century Center	Professional Services	12,894	-	-	-	-	-	-	-	-	-
670-0406-645.31-19	INTERNET FEES	Century Center	Professional Services	3,720	-	-	-	-	-	-	-	-	-
670-0406-645.31-20	RECRUITMENT/RELOCATION	Century Center	Professional Services	478	-	-	-	-	-	-	-	-	-
670-0406-645.31-21	COMMISSION PAYMENTS	Century Center	Professional Services	208,526	-	-	-	-	-	-	-	-	-
670-0406-645.31-70	ADM FEE ALLOCATION	Century Center	Other Interfund Allocations	-	-	-	-	-	55,660	59,807	61,003	62,223	63,467
670-0406-645.31-76	IT ALLOCATION	Century Center	Other Interfund Allocations	-	-	96,180	96,180	40,075	51,538	59,601	59,044	59,170	59,387
670-0406-645.31-78	LIABILITY INSURANCE ALLOC	Century Center	Other Interfund Allocations	-	-	38,295	38,295	15,958	39,014	39,955	40,754	41,569	42,400
670-0406-645.31-79	FACILITIES MGMT ALLOC	Century Center	Other Interfund Allocations	-	-	-	-	-	7,396	8,092	8,223	8,540	8,579
670-0406-645.32-02	POSTAGE	Century Center	Other Services & Charges	1,200	-	-	-	-	-	-	-	-	-
670-0406-645.32-03	TRAVEL	Century Center	Travel	22,590	-	2,000	2,000	-	1,000	1,020	1,040	1,061	1,082
670-0406-645.32-04	TELEPHONE	Century Center	Other Services & Charges	22,600	-	-	-	-	-	-	-	-	-
670-0406-645.33-01	OUTSIDE PRINTING SERVICES	Century Center	Printing & Advertising	-	99	-	-	-	-	-	-	-	-
670-0406-645.33-03	PROMOTIONAL	Century Center	Printing & Advertising	40,932	-	-	-	-	-	-	-	-	-
670-0406-645.34-01	WORKMEN'S COMP	Century Center	Insurance	26,676	-	-	-	-	-	-	-	-	-
670-0406-645.34-02	LIABILITY INSURANCE	Century Center	Other Interfund Allocations	95,946	-	-	-	-	-	-	-	-	-
670-0406-645.35-01	ELECTRIC	Century Center	Utilities	204,238	169,399	215,004	215,004	73,869	217,593	244,400	254,176	264,343	274,917
670-0406-645.35-02	NATURAL GAS	Century Center	Utilities	62,272	27,152	43,000	43,000	56,829	80,556	90,480	94,099	97,863	101,778
670-0406-645.35-03	TRASH REMOVAL	Century Center	Other Services & Charges	7,171	3,782	8,700	8,700	2,729	8,874	9,051	9,232	9,417	9,605
670-0406-645.35-04	WATER	Century Center	Utilities	39,926	30,033	32,700	32,700	10,998	36,000	37,440	38,938	40,496	42,116
670-0406-645.36-01	BUILDING R&M	Century Center	Repairs & Maintenance	20,601	11,843	55,000	59,297	18,534	60,000	41,600	42,432	43,281	44,146
670-0406-645.36-04	COMPUTER EQUIP R&M	Century Center	Repairs & Maintenance	17,667	3,617	5,000	5,614	614	5,500	5,610	5,722	5,836	5,953
670-0406-645.36-05	OTHER EQUIP R&M	Century Center	Repairs & Maintenance	-	21,271	33,000	35,070	18,318	34,500	35,190	35,894	36,612	37,344
670-0406-645.36-06	RADIO EQUIP R&M	Century Center	Repairs & Maintenance	-	665	-	-	-	1,000	-	-	-	-
670-0406-645.37-04	EQUIPMENT RENTALS	Century Center	Other Services & Charges	595	-	-	-	-	-	-	-	-	-
670-0406-645.39-11	DUES & MEMBERSHIPS	Century Center	Other Services & Charges	2,735	-	-	-	-	-	-	-	-	-
670-0406-645.39-12	SECURITY	Century Center	Other Services & Charges	17,222	305	-	-	-	-	-	-	-	-
670-0406-645.39-39	CREDIT CARD CHARGES	Century Center	Other Services & Charges	18,535	-	-	-	-	-	-	-	-	-
670-0406-645.39-48	LICENSES & PERMITS	Century Center	Other Services & Charges	2,515	384	2,000	2,048	1,249	2,040	2,081	2,123	2,165	2,208
670-0406-645.39-70	EDUCATION & TRAINING	Century Center	Education & Training	1,851	299	-	-	-	-	-	-	-	-
670-0406-645.39-88	EMPLOYEE GOOD & WELFARE	Century Center	Other Services & Charges	3,465	-	-	-	-	-	-	-	-	-
670-0406-645.39-89	MISC CHARGES & SVCS	Century Center	Other Services & Charges	17,179	4,883	-	-	-	-	-	-	-	-
670-0406-645.42-02	BUILDING IMPROVEMENTS	Century Center	Capital	-	-	-	-	-	-	-	-	-	-
670-0406-645.50-02	INTERFUND TRANSFER OUT	Century Center	Transfers Out	82,167	-	90,752	90,752	-	93,939	97,217	100,688	104,254	107,819
670-0420-645.10-01	SALARIED WAGES	Century Center	Salaries & Wages	173,700	-	-	-	-	-	-	-	-	-
670-0420-645.10-02	TEAMSTER WAGES	Century Center	Salaries & Wages	319,375	-	-	-	-	-	-	-	-	-
670-0420-645.10-05	TEMPORARY SERVICES	Century Center	Salaries & Wages	60,414	-	-	-	-	-	-	-	-	-
670-0420-645.11-01	FICA - REGULAR	Century Center	Fringe Benefits	36,238	-	-	-	-	-	-	-	-	-
670-0420-645.11-08	HEALTH INSURANCE	Century Center	Fringe Benefits	38,619	-	-	-	-	-	-	-	-	-
670-0420-645.11-11	401K RETIREMENT PLAN	Century Center	Fringe Benefits	2,380	-	-	-	-	-	-	-	-	-
670-0420-645.11-13	STATE UNEMPLOYMENT TAX	Century Center	Fringe Benefits	5,792	-	-	-	-	-	-	-	-	-
670-0420-645.22-05	UNIFORMS	Century Center	Supplies	1,158	-	-	-	-	-	-	-	-	-
670-0420-645.22-15	CLEANING SUPPLIES	Century Center	Supplies	6,687	-	-	-	-	-	-	-	-	-
670-0420-645.22-29	COST OF GOODS SOLD	Century Center	Supplies	408,122	-	-	-	-	-	-	-	-	-
670-0420-645.22-71	PAPER & DISPOSABLES	Century Center	Supplies	14,209	-	-	-	-	-	-	-	-	-
670-0420-645.22-72	LINEN & DECOR	Century Center	Supplies	64,867	-	-	-	-	-	-	-	-	-
670-0420-645.23-20	SMALL TOOLS & EQUIPMENT	Century Center	Supplies	2,715	-	-	-	-	-	-	-	-	-
670-0420-645.31-06	OTHER PROFESSIONAL SVCS	Century Center	Professional Services	106,010	-	-	-	-	-	-	-	-	-
670-0420-645.32-30	TRAVEL	Century Center	Travel	(92)	-	-	-	-	-	-	-	-	-
670-0420-645.34-01	WORKMEN'S COMP	Century Center	Insurance	10,884	-	-	-	-	-	-	-	-	-
670-0420-645.36-01	BUILDING R&M	Century Center	Repairs & Maintenance	12,214	-	-	-	-	-	-	-	-	-
670-0420-645.37-05	KITCHEN SUPPLY RENTALS	Century Center	Other Services & Charges	2,378	-	-	-	-	-	-	-	-	-
670-0420-645.39-01	REFNDS,AWARDS,INDEMNITIES	Century Center	Other Services & Charges	561	-	-	-	-	-	-	-	-	-
670-0420-645.39-39	CREDIT CARD CHARGES	Century Center	Other Services & Charges	13,648	-	-	-	-	-	-	-	-	-

2020 Proposed Budget - Line-Level Detail

City of South Bend

ACCOUNT	DESCRIPTION	DEPARTMENT	CATEGORY NAME	2017 ACTUAL	2018 ACTUAL	2019 ORIGINAL BUDGET	2019 AMENDED BUDGET	6/30/2019 ACTUAL	2020 PROPOSED BUDGET	2021 FORECAST	2022 FORECAST	2023 FORECAST	2024 FORECAST
670-0420-645.39-48	LICENSES & PERMITS	Century Center	Other Services & Charges	660	-	-	-	-	-	-	-	-	-
670-0420-645.39-89	MISC CHARGES & SVCS	Century Center	Other Services & Charges	3,867	-	-	-	-	-	-	-	-	-
670-1147-645.10-99	WAGES	Century Center	Salaries & Wages	-	1,035,766	933,527	933,527	289,066	1,010,102	989,400	1,009,188	1,029,372	1,049,959
670-1147-645.11-98	BENEFITS & TAXES	Century Center	Fringe Benefits	-	352,007	354,868	354,868	95,773	387,683	336,600	343,332	350,199	357,203
670-1147-645.22-29	COST OF GOODS SOLD	Century Center	Supplies	-	1,125,556	1,088,734	1,088,734	287,805	1,364,149	1,122,000	1,144,440	1,167,329	1,190,675
670-1147-645.22-97	SUPPLIES	Century Center	Supplies	-	64,307	3,850	3,850	14,909	8,850	51,000	52,020	53,060	54,122
670-1147-645.31-14	CONTRACTED SERVICES	Century Center	Professional Services	-	95,836	73,965	73,965	30,563	74,000	78,540	80,111	81,713	83,347
670-1147-645.31-76	IT ALLOCATION	Century Center	Other Interfund Allocations	-	-	27,905	27,905	9,302	15,936	24,337	24,109	24,161	24,250
670-1147-645.34-99	INSURANCE	Century Center	Insurance	-	90,112	54,611	54,611	18,213	57,047	57,374	58,521	59,691	60,885
670-1147-645.35-99	UTILITIES	Century Center	Utilities	-	117,541	19,040	19,040	2,931	19,840	19,809	20,205	20,609	21,021
670-1147-645.36-99	REPAIRS & MAINTENANCE	Century Center	Repairs & Maintenance	-	19,595	-	-	-	-	-	-	-	-
670-1147-645.39-84	SMG MANAGEMENT FEE	Century Center	Other Services & Charges	-	245,014	234,586	234,586	69,135	255,183	244,064	248,945	253,924	259,002
670-1147-645.39-86	GENERAL & ADMIN COSTS	Century Center	Other Services & Charges	-	144,905	152,000	152,000	32,474	179,992	158,141	161,304	164,530	167,821
670-1147-645.39-87	OPERATIONS	Century Center	Other Services & Charges	-	112,123	125,700	125,700	33,204	126,000	130,778	133,394	136,062	138,783
670-1147-645.39-89	MISC CHARGES & SVCS	Century Center	Other Services & Charges	-	7,157	-	-	756	7,500	7,650	7,803	7,959	8,118
670-1147-645.50-02	INTERFUND TRANSFER OUT	Century Center	Transfers Out	-	85,909	-	177,475	-	-	-	-	-	-
671-0406-645.22-24	OTHER OPERATING SUPPLIES	Century Center	Supplies	-	-	-	-	-	-	-	-	-	-
671-0406-645.31-06	OTHER PROFESSIONAL SVCS	Century Center	Professional Services	1,500	4,800	-	63,000	-	-	-	-	-	-
671-0406-645.42-02	BUILDING IMPROVEMENTS	Century Center	Capital	-	1,725	-	20,000	-	-	-	-	-	-
671-0406-645.43-09	MATERIALS & EQUIPMENT	Century Center	Capital	-	3,491	20,000	-	-	20,000	20,000	20,000	20,000	20,000
672-0000-472.38-01	PRINCIPAL	Century Center	Debt Service	46,606	162,702	280,090	280,090	138,681	285,614	291,274	297,175	303,221	309,315
672-0000-472.38-02	INTEREST	Century Center	Debt Service	144,691	143,034	135,334	135,334	68,880	125,482	115,437	105,192	94,738	84,073
672-0000-472.38-03	PAYING AGENT FEES	Century Center	Debt Service	-	-	1,000	1,000	-	-	-	-	-	-
730-0000-452.39-89	CONTRACT SERVICES/CHARGES	Parks	Other Services & Charges	599	-	-	-	-	20,000	-	-	-	-
751-1101-452.21-09	FURNITURE & FIXTURES	Parks	Supplies	54,333	29,353	-	596	596	-	-	-	-	-
751-1101-452.22-24	OTHER OPERATING SUPPLIES	Parks	Supplies	7,514	14,303	-	12,720	3,616	-	-	-	-	-
751-1101-452.36-01	BUILDING R&M	Parks	Repairs & Maintenance	4,310	-	-	-	-	-	-	-	-	-
751-1101-452.36-05	OTHER EQUIP R&M	Parks	Repairs & Maintenance	63,955	-	-	-	-	-	-	-	-	-
751-1101-452.39-89	CONTRACT SERVICES/CHARGES	Parks	Other Services & Charges	23,581	291,724	-	10,159	2,388	-	-	-	-	-
751-1101-452.42-01	LAND IMPROVEMENTS	Parks	Capital	202,758	-	-	-	-	-	-	-	-	-
751-1101-452.42-02	BUILDING IMPROVEMENTS	Parks	Capital	650,423	2,410,160	-	450,712	85,581	-	-	-	-	-
751-1101-452.43-07	PARK EQUIPMENT	Parks	Capital	65,800	58,521	-	-	-	-	-	-	-	-
751-1101-452.50-02	INTERFUND TRANSFER OUT	Parks	Transfers Out	-	288	-	-	-	-	-	-	-	-
757-1101-452.37-11	CAPITAL LEASE PRINCIPAL	Parks	Debt Service	215,000	210,000	-	-	-	-	-	-	-	-
757-1101-452.37-12	CAPITAL LEASE INTEREST	Parks	Debt Service	175,481	169,106	-	-	-	-	-	-	-	-
757-1101-452.38-01	PRINCIPAL	Parks	Debt Service	-	-	220,000	220,000	110,000	225,000	225,000	230,000	240,000	240,000
757-1101-452.38-02	INTEREST	Parks	Debt Service	-	-	162,732	162,732	82,191	156,131	149,381	142,556	135,581	128,381
757-1101-452.38-03	PAYING AGENT FEES	Parks	Debt Service	-	-	1,000	1,000	-	1,000	1,000	1,000	1,000	1,000