

South Bend Venues, Parks and Arts
Parks General Fund: Revenues and Expenditures
December 31, 2023

Percentage of Year Completed: 100%

REVENUES					
Account String	Current Month	YTD Total Revenue	Estimated Revenues	Under/(Over) Budget	Percent of Budget
Taxes					
Property Taxes					
311000 - Civil City Property Taxes	5,088,746.24	11,441,106.82	11,426,846.00	(14,260.82)	100.12%
Total Property Taxes	5,088,746.24	11,441,106.82	11,426,846.00	(14,260.82)	100.12%
Total Taxes	5,088,746.24	11,441,106.82	11,426,846.00	(14,260.82)	100.12%
State Shared Revenue					
335002 - Vehicle/Aircraft Excise	335,840.28	677,077.26	730,198.00	53,120.74	92.73%
335007 - Commercial Vehicle Excise	92,654.91	184,119.60	170,564.00	(13,555.60)	107.95%
Total State Shared Revenue	428,495.19	861,196.86	900,762.00	39,565.14	95.61%
Total Intergovernmental Revenue	428,495.19	996,196.86	1,035,762.00	39,565.14	96.18%
Total Nonbusiness Licenses & Permits	52.50	288.75	-	(288.75)	0.00%
Total Licenses & Permits	52.50	288.75	-	(288.75)	0.00%
Charges for Services					
Culture & Recreation					
347001 - Swimming Pool	810.35	38,246.26	30,000.00	(8,246.26)	127.49%
347002 - Picnic Site Rental	101.04	3,446.84	6,154.00	2,707.16	56.01%
347003 - Golf Season Pass	2,150.00	289,559.19	221,898.00	(67,661.19)	130.49%
347004 - Golf Green Fees	4,614.00	877,509.43	785,529.00	(91,980.43)	111.71%
347005 - Golf Cart Rentals	2,031.02	410,064.76	392,284.00	(17,780.76)	104.53%
347006 - Golf Pro Shop Retail	6,291.71	96,459.66	77,652.00	(18,807.66)	124.22%
347007 - Golf Driving Range	-	46,724.95	34,323.00	(12,401.95)	136.13%
347009 - Golf Outings	-	13,740.12	-	(13,740.12)	0.00%
347010 - Concession Sales	365.09	75,777.16	56,200.00	(19,577.16)	134.83%
347011 - Recreational Programming	9,505.09	399,502.06	372,321.00	(27,181.06)	107.30%
347012 - Food Sales	61.47	71,097.19	68,447.00	(2,650.19)	103.87%
347013 - Nonalcoholic Beverage	183.88	41,527.13	41,633.00	105.87	99.75%
347014 - Alcoholic Beverage Sales	341.59	169,129.85	151,573.00	(17,556.85)	111.58%
347015 - Lease of Stadium	-	75,000.00	75,000.00	-	100.00%
347016 - East Race Waterway	4,219.20	70,412.70	50,000.00	(20,412.70)	140.83%
347017 - Ice Skating	103,537.78	338,450.38	400,000.00	61,549.62	84.61%
347021 - Tree Maintenance	2,245.42	36,632.76	-	(36,632.76)	0.00%
347023 - Graffiti Removal	-	-	2,000.00	2,000.00	0.00%
347024 - Sponsorship Income	-	3,500.00	-	(3,500.00)	0.00%
347026 - Room Rental	8,389.93	81,715.43	57,972.00	(23,743.43)	140.96%
347030 - Merch Sales	681.45	2,083.77	-	(2,083.77)	0.00%
347040 - Pavilion Rental	722.20	28,173.84	33,710.00	5,536.16	83.58%
347100 - Concessions-Employee Discounts	-	(2,318.13)	-	2,318.13	0.00%
Total Culture & Recreation	146,251.22	3,166,435.35	2,856,696.00	(309,739.35)	110.84%
Total Charges for Services	146,251.22	3,166,435.35	2,856,696.00	(309,739.35)	110.84%
Miscellaneous Revenue					
360000 - Miscellaneous	1,257.51	12,605.26	6,483.00	(6,122.26)	194.44%
360001 - Sale of Scrap Metal	182.50	1,501.92	-	(1,501.92)	0.00%
360011 - Settlement Fees	-	50,450.00	-	(50,450.00)	0.00%
361000 - Interest Earnings	15,385.42	130,670.23	15,000.00	(115,670.23)	871.13%
362000 - Rental of Property	6,128.09	71,340.33	72,337.00	996.67	98.62%
367000 - Donations from Private Sources	-	1,447,300.00	5,184,000.00	3,736,700.00	27.92%
Total Miscellaneous Revenue	22,953.52	1,713,867.74	5,277,820.00	3,563,952.26	32.47%
Refunds & Reimbursements					
380000 - Misc Reimbursements	700.00	55,014.14	45,000.00	(10,014.14)	122.25%
396000 - Refunds	-	3,742.77	-	(3,742.77)	0.00%
Total Refunds & Reimbursements	700.00	58,756.91	45,000.00	(13,756.91)	130.57%
Other Sources					
391000 - Interfund Transfers In	488,414.75	5,372,562.25	5,860,977.00	488,414.75	91.67%
392000 - Gain/Loss on Sale of Asset	-	37,352.00	-	(37,352.00)	0.00%
392005 - Sale of Non-Capital Assets	-	8,418.00	-	(8,418.00)	0.00%
393000 - Capital Lease Proceeds	-	-	436,000.00	436,000.00	0.00%
Total Other Sources	488,414.75	5,418,332.25	6,296,977.00	878,644.75	86.05%
Total Revenue	6,175,613.42	22,794,984.68	26,939,101.00	4,144,116.32	84.62%

EXPENDITURES							
Account String	Current Month	YTD Total Expenses	Open Encumbrances	YTD Total w/ Encumb.	Amended Budget	Available Budget	Percent of Budget
Personnel Expenses							
Salaries & Wages							
410001 - Salaried Wages	310,685.85	3,193,230.54	-	3,193,230.54	3,516,607.00	323,376.46	90.80%
410002 - Teamster Wages	120,718.83	1,513,404.51	-	1,513,404.51	1,607,750.00	94,345.49	94.13%
410003 - Permanent Part Time	45,221.33	1,108,702.17	-	1,108,702.17	1,191,970.00	83,267.83	93.01%
410004 - Extra & Overtime	11,190.70	129,029.27	-	129,029.27	151,465.00	22,435.73	85.19%
410005 - Seasonal & Interns	45,652.78	768,474.68	-	768,474.68	868,621.00	100,146.32	88.47%
410007 - Longevity Pay	350.00	6,737.50	-	6,737.50	9,689.00	2,951.50	69.54%
410017 - Stand By Pay	-	2,513.66	-	2,513.66	5,000.00	2,486.34	50.27%
410022 - Park Board Stipend	-	-	-	-	1,200.00	1,200.00	0.00%
Total Salaries & Wages	533,819.49	6,722,092.33	-	6,722,092.33	7,352,302.00	630,209.67	91.43%
Employee Benefits							
411001 - FICA Regular	40,061.37	525,073.02	-	525,073.02	558,880.00	33,806.98	93.95%
411004 - PERF Regular	46,910.79	522,610.81	-	522,610.81	582,642.00	60,031.19	89.70%
411005 - PERF Union	1,437.01	15,667.62	-	15,667.62	24,868.00	9,200.38	63.00%
411007 - Unemployment Comp	45.36	497.54	-	497.54	6,200.00	5,702.46	8.02%
411008 - Health Insurance	87,461.54	1,057,608.80	-	1,057,608.80	1,188,612.00	131,003.20	88.98%
411009 - Life Insurance	875.00	10,280.00	-	10,280.00	10,920.00	640.00	94.14%
411010 - Med/Surgical/Dental	1,008.50	12,351.30	-	12,351.30	13,300.00	948.70	92.87%
411014 - Parental Leave	1,545.71	16,860.80	-	16,860.80	18,132.00	1,271.20	92.99%
411015 - Other Fringe Benefits	-	1,400.00	-	1,400.00	1,400.00	-	100.00%
411200 - Clothing Allowance	172.26	675.14	-	675.14	676.00	0.86	99.87%
411201 - Tool Allowance	780.46	4,945.13	-	4,945.13	6,444.00	1,498.87	76.74%
411203 - Job Readiness Allow.	-	-	-	-	7,525.00	7,525.00	0.00%
411204 - Auto Allowance	-	1,333.30	-	1,333.30	3,200.00	1,866.70	41.67%
411206 - Cell Phone Allowance	715.00	9,460.00	-	9,460.00	12,540.00	3,080.00	75.44%
Total Employee Benefits	181,013.00	2,178,763.46	-	2,178,763.46	2,435,339.00	256,575.54	89.46%
Total Personnel Expenses	714,832.49	8,900,855.79	-	8,900,855.79	9,787,641.00	886,785.21	90.94%
Supplies Expenses							
Office Supplies							
421000 - General Office Supplies	1,475.51	16,169.20	-	16,169.20	24,599.09	8,429.89	65.73%
Total Office Supplies	1,475.51	16,169.20	-	16,169.20	24,599.09	8,429.89	65.73%
Operating Supplies							
422000 - Other Operating Supplies	21,034.06	301,042.42	-	301,042.42	336,605.91	35,563.49	89.43%
422001 - C.S. Gasoline	10,996.64	209,857.16	-	209,857.16	220,000.00	10,142.84	95.39%
422002 - Diesel/CNG	3,875.40	14,518.99	-	14,518.99	16,200.00	1,681.01	89.62%
422003 - Gasoline	1,955.57	17,562.66	-	17,562.66	24,069.60	6,506.94	72.97%
422005 - Uniforms	5,696.75	15,394.50	-	15,394.50	19,482.25	4,087.75	79.02%
422006 - Computer Supplies & Equipment	-	4,010.94	-	4,010.94	4,011.00	0.06	100.00%
422007 - Cleaning Supplies	-	3,234.36	-	3,234.36	4,820.00	1,585.64	67.10%
422008 - Medical/Safety Supplies	340.03	13,290.82	-	13,290.82	16,009.00	2,718.18	83.02%
422009 - Recreation Supplies	6,895.17	79,424.47	-	79,424.47	130,197.68	50,773.21	61.00%
422010 - Plants Chemicals Seed & Fertilizer	2,835.80	218,106.33	-	218,106.33	237,693.87	19,587.54	91.76%
422014 - Concessions Inventory	(3,439.92)	171,779.17	-	171,779.17	188,946.32	17,167.15	90.91%
422016 - Inventory For Sale	3,130.00	65,712.41	-	65,712.41	67,568.21	1,855.80	97.25%
Total Operating Supplies	53,319.50	1,113,934.23	-	1,113,934.23	1,265,603.84	151,669.61	88.02%
Repair & Maintenance Supplies							
423000 - Other R&M Supplies	6,203.50	222,241.26	-	222,241.26	245,338.29	23,097.03	90.59%
423001 - Building Materials	3,849.80	89,973.53	-	89,973.53	105,719.45	15,745.92	85.11%
423006 - Small Tools & Equipment	1,571.40	58,785.53	-	58,785.53	58,996.20	210.67	99.64%
423009 - Repair Parts	12,663.03	110,402.26	-	110,402.26	120,641.99	10,239.73	91.51%
Total Repair & Maintenance Supplies	24,287.73	481,402.58	-	481,402.58	530,695.93	49,293.35	90.71%
Total Supplies Expenses	79,082.74	1,611,506.01	-	1,611,506.01	1,820,898.86	209,392.85	88.50%
Services & Charges Expenses							
Professional Services							
431000 - Other Professional Services	4,647.05	246,183.16	-	246,183.16	302,756.71	56,573.55	81.31%
431001 - Legal Services	-	23,487.25	-	23,487.25	24,306.75	819.50	96.63%
431009 - Computer & Technology	-	7,789.95	-	7,789.95	8,275.00	485.05	94.14%
431014 - Collection Costs	75.00	189.50	-	189.50	190.00	0.50	99.74%
431019 - Security Services	7,755.00	62,092.63	-	62,092.63	67,685.00	5,592.37	91.74%
Total Professional Services	12,477.05	339,742.49	-	339,742.49	403,213.46	63,470.97	84.26%
Communication & Transportation							

432002 - Mailing	914.40	7,061.14	-	7,061.14	7,470.00	408.86	94.53%
432003 - Travel	2,135.00	14,818.26	-	14,818.26	30,255.41	15,437.15	48.98%
432004 - Telecommunications	87.72	1,489.91	-	1,489.91	5,480.32	3,990.41	27.19%
432005 - Mileage Reimb	-	1,266.52	-	1,266.52	6,494.96	5,228.44	19.50%
Total Communication & Transportation	3,137.12	24,635.83	-	24,635.83	49,700.69	25,064.86	49.57%
Printing & Advertising							
433001 - Outside Printing Services	1,510.50	8,490.57	-	8,490.57	14,487.00	5,996.43	58.61%
433002 - Publication of Legal Notice	-	1,352.50	-	1,352.50	2,998.00	1,645.50	45.11%
433003 - Promotional	48,455.42	608,962.91	-	608,962.91	678,257.90	69,294.99	89.78%
Total Printing & Advertising	49,965.92	618,805.98	-	618,805.98	695,742.90	76,936.92	88.94%
Utilities							
435001 - Electric	39,721.68	505,789.08	-	505,789.08	539,807.00	34,017.92	93.70%
435002 - Natural Gas	19,711.43	163,328.64	-	163,328.64	254,030.00	90,701.36	64.30%
435004 - Water	6,427.31	245,282.68	-	245,282.68	300,000.00	54,717.32	81.76%
Total Utilities	65,860.42	914,400.40	-	914,400.40	1,093,837.00	179,436.60	83.60%
Repairs & Maintenance							
436000 - Other R&M	17,959.31	137,536.61	-	137,536.61	160,943.95	23,407.34	85.46%
436001 - Building R&M	43,928.64	490,998.76	-	490,998.76	501,553.61	10,554.85	97.90%
436003 - Auto Equip R&M	16,900.50	273,171.68	-	273,171.68	305,250.00	32,078.32	89.49%
436005 - Other Equip R&M	-	6,916.42	-	6,916.42	6,992.10	75.68	98.92%
436006 - Radio Equip R&M	2,040.67	41,371.60	-	41,371.60	48,814.00	7,442.40	84.75%
436011 - Exterminating	3,256.00	10,351.00	-	10,351.00	13,306.00	2,955.00	77.79%
Total Repairs & Maintenance	84,085.12	960,346.07	-	960,346.07	1,036,859.66	76,513.59	92.62%
Rentals							
437002 - Equipment Rental	665.00	13,907.50	-	13,907.50	13,932.00	24.50	99.82%
437005 - Parking Space Rental	-	12,000.00	-	12,000.00	12,000.00	-	100.00%
437006 - Recreation Space Rental	-	1,200.00	-	1,200.00	1,260.00	60.00	95.24%
Total Rentals	665.00	27,107.50	-	27,107.50	27,192.00	84.50	99.69%
Debt Service							
438100 - Principal	-	462,762.21	-	462,762.21	524,019.18	61,256.97	88.31%
438200 - Interest	-	51,794.54	-	51,794.54	55,815.56	4,021.02	92.80%
438300 - Paying Agent Fees	-	5,200.00	-	5,200.00	5,750.00	550.00	90.43%
Total Debt Service	-	519,756.75	-	519,756.75	585,584.74	65,827.99	88.76%
Other Charges & Services							
439000 - Misc Charges & Svcs	28,431.30	236,808.50	(2,632.49)	234,176.01	323,999.96	89,823.95	72.28%
439001 - Other Contractual Services	3,441.58	153,975.90	-	153,975.90	207,815.00	53,839.10	74.09%
439002 - Licenses & Permits	900.00	8,527.60	-	8,527.60	12,607.00	4,079.40	67.64%
439003 - Subscriptions	97.98	6,727.18	-	6,727.18	7,025.00	297.82	95.76%
439004 - Dues & Memberships	2,174.40	14,685.71	-	14,685.71	21,369.00	6,683.29	68.72%
439005 - Bank & Credit Card Fees	6,776.71	94,333.99	-	94,333.99	104,843.00	10,509.01	89.98%
439006 - Education & Training	14,808.26	52,224.03	-	52,224.03	59,582.49	7,358.46	87.65%
439009 - Trash Removal	8,582.38	57,606.59	-	57,606.59	62,411.02	4,804.43	92.30%
439012 - Uniform Services	1,841.38	21,007.83	-	21,007.83	21,941.00	933.17	95.75%
439018 - Demolition & Clearance	-	18,000.00	-	18,000.00	18,000.00	-	100.00%
439099 - Cashier Over/Short	(2.56)	1,854.65	-	1,854.65	2,001.00	146.35	92.69%
439100 - Refunds/Awards/Indemnities	-	5,284.07	-	5,284.07	27,343.00	22,058.93	19.33%
439300 - Grants & Subsidies	-	641,075.24	-	641,075.24	660,000.00	18,924.76	97.13%
Total Other Services & Charges	67,051.43	1,312,111.29	(2,632.49)	1,309,478.80	1,528,937.47	219,458.67	85.65%
Total Services & Charges Expenses	283,242.06	4,716,906.31	(2,632.49)	4,714,273.82	5,421,067.92	706,794.10	86.96%
Capital Outlay							
Buildings							
443001 - Building Improvements	-	-	-	-	250.00	250.00	0.00%
Total Buildings	-	-	-	-	250.00	250.00	0.00%
444000 - Land Improvements	297.50	313,668.95	-	313,668.95	313,668.95	-	100.00%
Machinery & Equipment							
445000 - Motor Equipment	-	-	-	-	67,496.00	67,496.00	0.00%
445003 - Park Equipment	-	560,494.03	-	560,494.03	560,494.03	-	100.00%
445008 - Other Equipment	-	29,121.03	-	29,121.03	29,121.03	-	100.00%
445100 - Lease Purchase/Motor Equip	-	904,362.49	-	904,362.49	904,362.49	-	100.00%
Total Machinery & Equipment	-	1,493,977.55	-	1,493,977.55	1,561,473.55	67,496.00	95.68%
Total Capital Expenses	297.50	1,807,646.50	-	1,807,646.50	1,875,392.50	67,746.00	96.39%
Other Uses							
452002 - Allocations-Admin Cost	62,863.68	754,364.16	-	754,364.16	754,364.00	(0.16)	100.00%

452003 - Allocations-IT	62,116.42	745,397.04	-	745,397.04	745,397.00	(0.04)	100.00%
452004 - Allocations-Liability Insurance	23,170.33	278,043.96	-	278,043.96	278,044.00	0.04	100.00%
452008 - Allocations-Payroll Cost	7,032.25	84,387.00	-	84,387.00	84,387.00	-	100.00%
452009 - Allocations-Facilities Mgmt	2,436.75	29,241.00	-	29,241.00	29,241.00	-	100.00%
Total Other Uses	157,619.43	1,891,433.16	-	1,891,433.16	1,891,433.00	(0.16)	100.00%
Bad Debt Expense							
490000 - Bad Debt Expense	240.00	240.00	-	240.00	-	(240.00)	0.00%
Total Bad Debt Expense	240.00	240.00	-	240.00	-	(240.00)	0.00%
Total Expenses	1,235,314.22	18,928,587.77	(2,632.49)	18,925,955.28	20,796,433.28	1,870,478.00	91.01%