

2019 Budget Presentation

South Bend Police Department

August 29, 2018



TABLE OF CONTENTS

POWERPOINT PRESENTATION	2-11
SUMMARY OF TOTAL POLICE BUDGET ACROSS ALL FUNDS.....	12
POLICE DEPARTMENT FUNDS	13-79
101-0801 POLICE DEPARTMENT	13-29
216 POLICE STATE SEIZURES.....	30-32
218 POLICE CURFEW VIOLATIONS	33-35
220 LAW ENFORCEMENT CONTINUING EDUCATION	34-49
249-0805 PUBLIC SAFETY LOIT.....	48-55
278 TAKE-HOME VEHICLE POLICE.....	56-58
280 POLICE BLOCK GRANTS.....	59-60
292 POLICE GRANTS	61-62
294 REGIONAL POLICE ACADEMY.....	63-66
295 COPS MORE GRANT	67-73
299 POLICE FEDERAL DRUG ENFORCEMENT.....	74-76
705 POLICE K-9 UNIT.....	77-79
POLICE PENSION FUND 702	80-84



CITY OF SOUTH BEND

EXCELLENCE | ACCOUNTABILITY | INNOVATION | INCLUSION | EMPOWERMENT

Police Department

8/29/18

SOUTH BEND POLICE DEPARTMENT Today's Agenda

- Introduction of Team
- Budget numbers and overview
- Police Department Progress and Strategies
- 2018 Accomplishments and Achievements (via 2017 goals)
- The below listed is 2018 data (Citizen Compl/Admin. Investigation):
- Calls for Service (CFS) 6/2018 YTD=**56,506** 2017=**99,542** 2016=**103,183**
- Case Reports 6/2018 YTD= **11,554** 2017=**22,022** 2016=**23,671**
- Arrests 6/2018 YTD= **1,312** 2017=**2,229** 2016=**2,536**
- Uses of Force (UOF) 6/2018 YTD= **41** 2017=**57** 2016=**72**
- Complaints from UOF 6/2018 YTD= **2** 2017=**1** 2016=**3**
- Public Complaints 6/2018 YTD= **4** 2017=**10** 2016=**29**
- Administrative Investigations 6/2018 YTD= **8** 2017=**16** 2016=**30**
- Southbendpolice.com (or via City website)

- 2019 Goals and Challenges

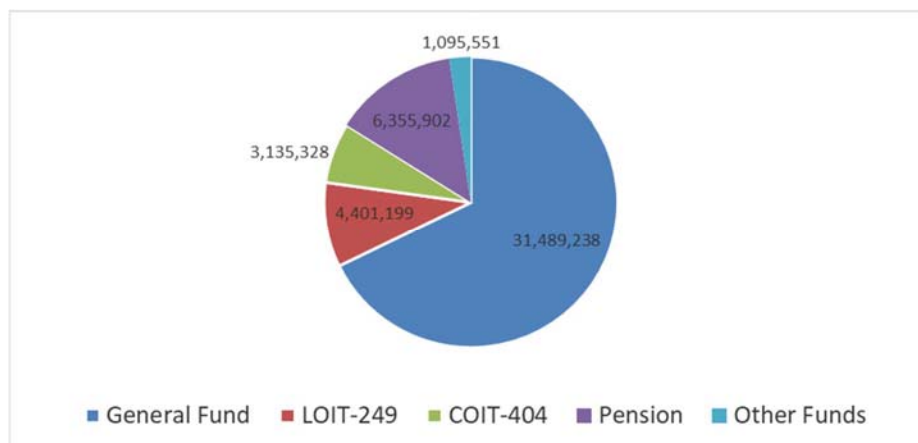
SOUTH BEND POLICE DEPARTMENT

Department Vision

- To constantly strive for excellence in the quality of police service to help ensure a safe community for everyone.
- This goal can be achieved by:
 - **Recruiting/Retaining/Rewarding = Re-invigorating**
 - **Reward/Retain:** 4-year contract/wages including shift incentives and longevity increases, Awards/Commendations (BPS/Council), in-house training increase (SBPD first priority), fair progressive discipline = accountability, career opportunities, performance evaluations/reviews (PR's) and career path development (CPD), technology/ergonomics/equipment/training/community policing.
 - **Recruiting:** Pre-physical agility, lower test scores by 2% (spell/grammar), written-test study groups and practice testing, post cards, job fairs, military returns, schools (grade-college), cookout's and booths in diverse neighborhoods, neighborhood meetings (all).

Police Combined Budget 2019

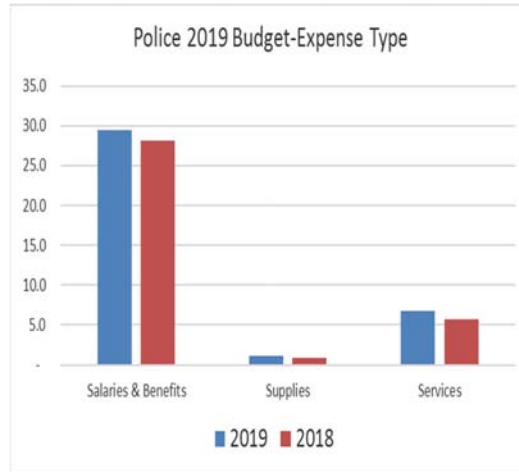
\$46.5 Million



Police 2019 Budget

(General Fund, PS LOIT and Gas/Maintenance COIT)

South Bend Police Department (\$ millions)			
	2019	2018	Inc/(Decr)
Salaries & Benefits	29.5	28.1	1.3
Supplies	1.1	0.8	0.3
Services	6.7	5.6	1.1
Total	37.3	34.6	2.7
Capital	.	.	.
Combined Total	37.3	34.6	2.7



8/27/2018

5

Personnel Changes

- **Additions:**
 - Director(Manager) of Purchasing & Logistics
 - Civilianize position to allow officer move to enforcement position
 - Currently being filled by light duty officers soon to be back to duty
 - Grant-search/writing
 - Crime Intelligence Analyst (Social Media)
 - Queries social media for “chatter”. Addendum to Crime Analyst.
 - Intelligence Analysts intended to prevent crimes [violent] from happening
- **Changes:**
 - Alarm Specialist change of title to Data Entry Specialist
 - Data Entry Specialists & Records Specialists changes
 - Shift Premiums Afternoon and Midnights
 - Investigation of Tiered rate plan
 - Crime Intelligence Analyst increase
 - Assistant Director of Civilian Services
- **Reductions:**
 - Reduction of 5 sworn officers per budget to more accurately reflect current levels of officers

Services Budget

(General Fund and Repairs & Maintenance COIT)

Other Services	2019	2018	Increase
Allocations	4,333,272	3,040,248	1,293,024
Services	2,391,200	2,604,660	(213,460)
Total	6,724,472	5,644,908	1,079,564
Other Services	2019	2018	Increase
Legal	350,000	330,000	20,000
Utilities	178,250	178,250	-
Radio Shop	161,828	161,828	-
Auto Repair	774,212	774,212	-
Cellular Connectivity	186,000	157,800	28,200
Misc Charges	50,000	42,750	7,250
Lease	144,353	420,000	(275,647)
All other	546,557	539,820	6,737
Total	2,391,200	2,604,660	(213,460)

Allocations	2019	2018	Increase
Admin allocation	1,000,414	964,116	36,298
Insurance (1)	1,628,559	612,148	1,016,411
IT allocation (2)	1,651,370	1,422,435	228,935
Central Stores	28,773	20,944	7,829
Print Shop	24,156	20,605	3,551
	4,333,272	3,040,248	1,293,024

(1) - Insurance Allocation increased due to the liability insurance was reduced in prior years for a balanced budget and the full amount is now reflected in the current budget.
 (2) - IT allocation increased due to additional softwares being used by the Police Department and all softwares are shown in the allocations.



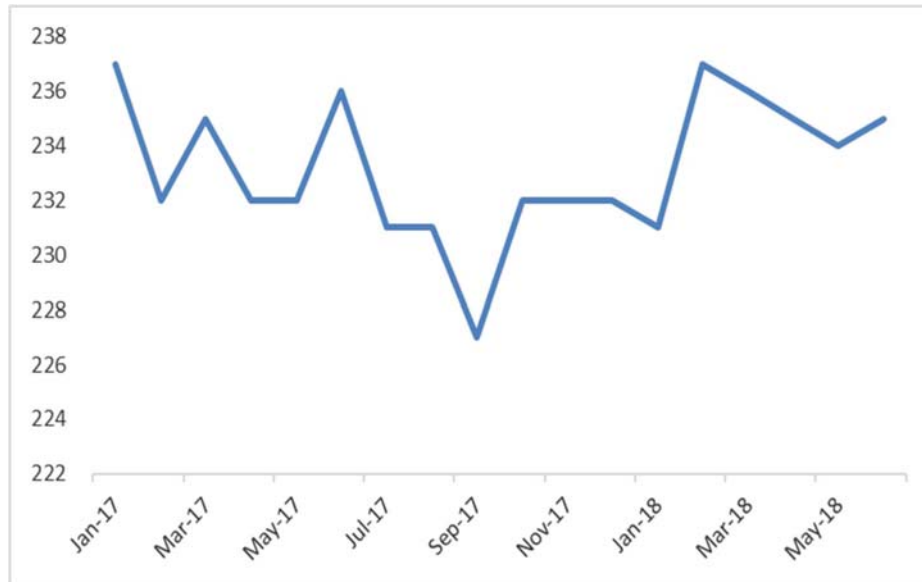
Sworn Officers

Rank	2019	2018
Chief	1	1
Division Chief	3	3
Captain	7	7
Lieutenant	13	15
Supervisory Sergeant	30	29
Non-supervisory Sergeant	7	5
Patrolman First Class*	156	162
Patrolman Second Class	17	17
Recruits	6	6
Total	240	245

* 30 First Class Patrolmen are Investigators.



Sworn Officers



8/27/2018

9

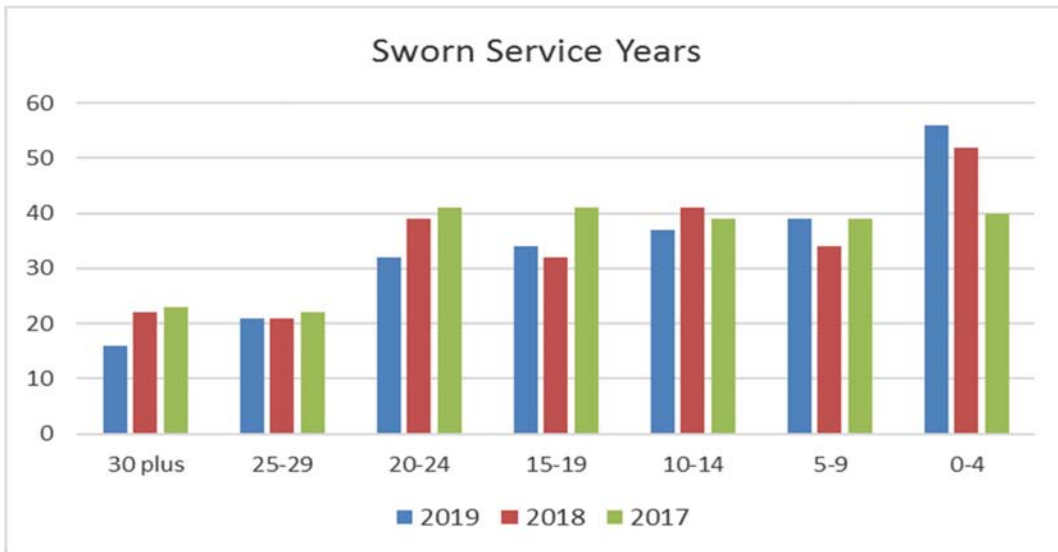
Projected Sworn Count 2019

Projected Sworn Count	6/30/18	1/1/19	1/1/20	1/1/21	1/1/22
Sworn count	235	237	240	240	240
Estimated Resignations/Retirements	-	(13)	(13)	(15)	(15)
Drop Program	-	(2)	(4)	(3)	-
Recruits at ILEA	2				
Recruits to hire	-	18	17	18	15
Recruits	2	18	17	18	15
Sworn Count end of year	237	240	240	240	240

8/27/2018

10

Sworn Service Years 2019 compared to 2018 and 2017



8/27/2018

11

Resignations/Retirements 2013 - 2018

Resignations/Retirements per year	
2018	10
2017	23
2016	20
2015	19
2014	11
2013	9
	92

Years of Service		
30 plus years	27	29%
25 to 29	12	13%
20 to 24	23	25%
15 to 19	5	5%
10 to 14	7	8%
5 to 9	9	10%
0 to 4	9	10%
	92	

8/27/2018

12

SOUTH BEND POLICE DEPARTMENT 2018 Accomplishments

- 3,686 walking patrols in 2016, over 7,000 in 2017, meet/exceed in 2018+.
- Full integration with City I/T (website/CAD/Report Management System(RMS)/tablets/PD Transparency Hub (southbendpolice.com)
- Re-organization/Restructure
- Recruiting/Hiring process (300% increase in applicants)
- Community Outreach (*other than walking patrols*): neighborhood meetings, Slurpee give-a-way/Popsicle-patrols/"Elficers"/National Night Out(NNO)/Mayor's Night Out(MNO)/Police Athletic League(PAL)/Roving Roll Call (RRC)-Cook-outs. "Not in our community". Back to school cookouts.
- Lexipol completion
- National Incident Based Reporting System (NIBRS).
- Vehicle replacement/New-building (*interior/exterior*) cameras
- In-house HR/Legal
- Civilian Media Liaison. Civilian Crime Analyst
- Strategic Focus Unit (SFU) and Intel Unit (SIU)
- Celebrite= Digital analysis of mobile devices
- Armadillo deployments 2018 YTD = **31** 2017 = **51**
- Over 18,000 pounds of recycle/33 bins a month (n/c shredding recycle)

SOUTH BEND POLICE DEPARTMENT 2018-2019 Goals & Challenges

- Cameras monitoring city streets/viaducts and parks= G
- Additional NDFB home games/night games/concerts/times= C
- Violent Crime (shooting/agg-asslt.) reduction(s)= G and C
- Body Worn Cameras (BWC) (truly integrated units)= G
- TruNark, BWC's, Tasers, Benchmark, Automated Fingerprinting Identification System(AFIS) = G and C
- Performance Reviews (evals) and Career Path Development(CPD) (promotions and transfers)= G
- Special Events Policy= G and C
- Promotional Process= G
- Staffing/Personnel= C
- Satellite units staffing= G
- Kronos/Timekeeper= G
- Part-time officers= G
- 800 mhz radios= G and C
- Rebranding of Department Uniforms and BWCs = G



Community Outreach



National Night Out



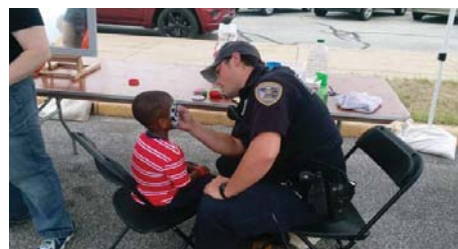
National Night Out Against Crime
JOIN US!!!

Free Food
Police & Fire Equipment
Dunk Tank

Bounce House & Climbing Wall!
Med-Flight Helicopter
Safety Handouts

And MORE!!!

Tuesday, August 7th, 2018
 South Bend Police Department
 701 W. Sample Street
 5:30 - 7:30PM / East Parking Lot



Community Involvement - Southeast Neighborhood Cookout



Come meet officers at a **FREE** Community Cookout and end summer vacation in style!

We'll have hot dogs, chips, water and fun activities.

When: August 14, 2018 from 2pm to 6pm

Where: Southeast Neighborhood Park

Who: Everyone!



Fremont Park Cookout



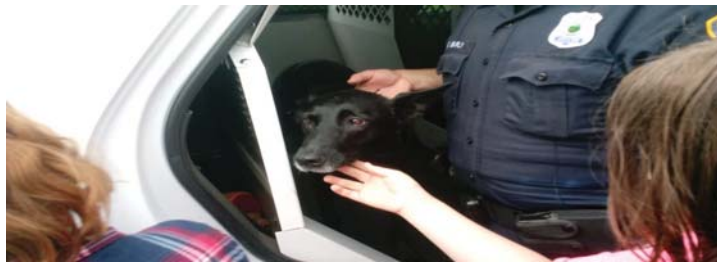
Come meet officers at a **FREE** Community Cookout and kick off summer in style!

We'll have hot dogs, chips, water and fun activities.

When: June 8, 2018 from 2pm to 5pm

Where: Fremont Park

Who: Everyone!



Police Athletic League (PAL)



Thank you for your time.



Police Department Budget Summary - All Funds & Divisions

	2016		2017		2018		2019 Proposed Budget	Forecast			Budget Variance 2018-2019	% Change
	Actual		Actual	Amended Budget	06/30/18 Actual	2020		2021	2022	2023		
Expenditures by Fund/Division												
Police Dept - General Fund	24,901,731	28,166,148	29,626,242	14,817,363	31,489,238	30,181,692	32,719,353	33,249,631	33,939,443	1,862,996	6%	
Police State Seizures	16,110	69,206	32,000	-	32,000	32,000	32,000	32,000	32,000	-	0%	
Curfew Violations	-	-	1,000	-	1,000	1,000	1,000	1,000	1,000	-	0%	
Law Enforcement Cont Ed	371,885	498,322	594,624	138,043	410,500	390,500	370,500	360,500	350,500	(184,124)	-31%	
PS LOIT - Police	3,546,339	4,169,424	4,208,691	2,314,700	4,401,199	4,503,783	4,601,146	4,700,989	4,803,385	132,508	3%	
COTT - Police	3,118,581	2,247,444	2,284,012	1,203,160	3,135,328	2,906,405	2,733,971	1,860,599	1,516,589	851,316	37%	
Cumulative Capital Dev - Police	526,737	438,241	459,200	233,838	434,531	434,530	242,412	215,453	107,727	(24,669)	-5%	
Police Take Home Vehicle	7,086	9,986	10,000	-	50,000	50,000	50,000	50,000	50,000	40,000	400%	
Police Grants	44,568	28,178	-	-	-	-	-	-	-	-	-	
Regional Police Academy	16,535	8,637	22,500	9,173	22,500	22,500	22,500	22,500	22,500	-	0%	
COPS MORE Grant	193,358	176,834	112,785	63,870	92,000	92,000	92,000	92,000	92,000	(20,785)	-18%	
Police Federal Drug Enforce.	53,413	149,201	51,000	-	51,000	51,000	51,000	51,000	51,000	-	0%	
Police Pension	6,377,794	6,132,823	6,583,452	3,149,943	6,355,902	6,355,903	6,355,903	6,355,903	6,355,903	(227,550)	-3%	
Police K-9 Unit	1,044	-	2,020	-	2,020	2,020	2,020	2,020	2,020	-	0%	
Total Expenditures	39,175,181	42,094,443	44,047,526	21,930,089	46,477,218	45,023,333	47,273,804	46,993,595	47,324,066	2,429,692	6%	
Expenditures by Type												
Personnel												
Salaries & Wages	24,702,448	25,657,875	26,762,306	13,596,317	27,402,698	27,815,284	28,135,702	28,539,994	28,952,375	640,392	2%	
Fringe Benefits	7,574,360	7,323,580	7,953,786	3,752,474	8,423,669	6,752,390	8,966,097	9,232,180	9,507,536	469,883	6%	
Total Personnel	32,276,808	32,981,455	34,716,092	17,348,790	35,826,367	34,567,674	37,101,798	37,772,173	38,459,910	1,110,275	3%	
Supplies	1,039,300	1,419,976	1,719,733	933,538	1,352,098	1,308,098	1,298,098	1,298,098	1,298,098	(367,635)	-21%	
Services & Charges												
Professional Services	286,739	636,301	548,000	358,447	620,500	620,500	620,500	620,500	620,500	72,500	13%	
Utilities	190,910	173,697	212,750	88,839	214,750	214,750	214,750	214,750	214,750	2,000	1%	
Education & Training	139,855	82,323	120,000	43,313	120,000	120,000	110,000	110,000	110,000	-	0%	
Travel	56,995	35,418	86,700	20,503	62,200	52,200	52,200	52,200	42,200	(24,500)	-28%	
Repairs & Maintenance	1,529,842	1,302,362	1,062,547	541,569	1,066,239	1,066,239	1,066,239	1,066,239	1,066,239	3,692	0%	
Other Interfund Allocations	179,196	1,971,492	2,428,100	1,214,046	2,704,713	2,758,807	2,813,983	2,870,263	2,927,668	276,613	11%	
Debt Service												
Principal	2,204,315	1,474,730	1,856,620	786,143	2,203,310	2,001,635	1,662,476	639,383	201,593	346,690	19%	
Interest & Fees	333,934	73,570	77,192	42,830	91,904	63,222	37,829	17,671	3,725	14,712	19%	
Grants & Subsidies	3,525	4,606	39,000	14,760	40,000	40,000	40,000	40,000	40,000	1,000	3%	
Insurance	591,696	1,267,272	612,148	306,072	1,628,559	1,661,130	1,694,353	1,728,240	1,762,805	1,016,411	166%	
Other Services & Charges	311,279	509,412	506,616	231,237	501,578	504,078	516,578	519,078	531,578	(5,038)	-1%	
Total Services & Charges	5,828,286	7,531,182	7,549,673	3,647,760	9,253,753	9,102,561	8,828,908	7,878,324	7,521,058	1,704,080	23%	
Capital	30,787	161,829	62,028	-	45,000	45,000	45,000	45,000	45,000	(17,028)	-27%	
Total Expenditures	39,175,181	42,094,443	44,047,526	21,930,089	46,477,218	45,023,333	47,273,804	46,993,595	47,324,066	2,429,692	6%	

Fund 101 - General Fund

Department 0801 - Police Department

Expenditures by Type	2018				2019 Proposed Budget	Forecast				Budget Variance 2018-2019	%
	2016	2017	Amended	06/30/18		2020	2021	2022	2023		
	Actual	Actual	Budget	Actual							
Personnel											
Salaries & Wages	16,002,200	16,455,717	17,121,476	8,727,884	17,901,725	18,255,360	18,515,393	18,858,094	19,207,650	780,249	5%
Fringe Benefits	6,354,615	6,227,465	6,750,673	3,159,915	7,175,741	5,460,828	7,637,557	7,865,388	8,101,173	425,068	6%
Total Personnel	22,356,815	22,683,182	23,872,149	11,887,799	25,077,466	23,716,188	26,152,950	26,723,482	27,308,823	1,205,317	5%
Supplies	238,368	715,477	821,557	553,166	416,700	372,700	372,700	372,700	372,700	(404,857)	-49%
Services & Charges											
Professional Services	283,739	453,301	542,500	355,247	615,000	615,000	615,000	615,000	615,000	72,500	13%
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	190,910	173,697	212,750	88,839	214,750	214,750	214,750	214,750	214,750	2,000	1%
Education & Training	(935)	-	-	4,785	-	-	-	-	-	-	-
Travel	(7)	-	1,700	1,433	200	200	200	200	200	(1,500)	-88%
Repairs & Maintenance	854,617	505,480	333,147	148,468	336,839	336,839	336,839	336,839	336,839	3,692	1%
Other Interfund Allocations	179,196	1,971,492	2,428,100	1,214,046	2,704,713	2,758,807	2,813,983	2,870,263	2,927,668	276,613	11%
Debt Service											
Principal	4,738	136,856	415,000	69,728	138,492	139,178	141,305	-	-	(276,508)	-67%
Interest & Fees	757	11,304	5,000	4,352	5,861	3,742	1,615	-	-	861	17%
Grants & Subsidies	3,525	4,606	39,000	14,760	40,000	40,000	40,000	40,000	40,000	1,000	3%
Insurance	591,696	1,267,272	612,148	306,072	1,628,559	1,661,130	1,694,353	1,728,240	1,762,805	1,016,411	166%
Other Services & Charges	198,312	243,481	326,163	168,668	310,658	323,158	335,658	348,158	360,658	(15,505)	-5%
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Total Services & Charges	2,306,548	4,767,489	4,915,508	2,376,398	5,995,072	6,092,804	6,193,703	6,153,450	6,257,920	1,079,564	22%
Capital	-	-	17,028	-	-	-	-	-	-	(17,028)	-100%
Total Expenditures	24,901,731	28,166,148	29,626,242	14,817,363	31,489,238	30,181,692	32,719,353	33,249,631	33,939,443	1,862,996	6%
Revenue											
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Interest Earnings	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	7,500	-	7,500	7,500	7,500	7,500	7,500	-	0%
Other Income	355,298	602,411	553,500	59,962	530,950	530,950	530,950	530,950	530,950	(22,550)	-4%
Total Revenue	355,298	602,411	561,000	59,962	538,450	538,450	538,450	538,450	538,450	(22,550)	-4%

Department Purpose:

The South Bend Police Department exists to serve and protect our community with the highest quality emergency services, protecting life and property.

Explanation of Revenue Sources:

This department is funded by property tax revenue collected in the General Fund. The department also receives reimbursement for officers working at various events.

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

Staffing expenses changes include the request for two additional positions: Manager/Director of Purchasing & Logistics and Police Crime Intelligence Analyst (Social Media). There was a reduction on 5 budgeted officers to reflect the correct staffing levels. Over time hourly rate increase by 25% due to the new rate calculation rules.

Supplies budget decreased due to the Body Worn Camera project is funded and complete in 2018.

Services increased due to the allocations from Insurance and IT increasing. The IT allocation increased due to additional software being used by the Police Department and all software are included in the IT allocation. The Insurance allocation increased due to liability insurance had been offset in prior years and the full amount of the liability insurance is now reflected in the current budget. Professional Services increased due to additional Cell Data needs for the Body Worn Cameras. Debt Service decreased due to fewer leases being funded through the general fund. Leases are expiring in 2021.

Department 101-0801 - Police Department

Staffing (Full-Time Employees only)

Position (* New title or additional position)	2018			2019 Proposed Budget	Forecast			
	2017 Actual	Amended Budget	06/30/18 Actual		2020	2021	2022	2023
Non-Bargaining								
(Forensic) Lab Tech	1	1	1	0	0	0	0	0
Administrative Assistant I	1	1	1	1	1	1	1	1
Alarm Specialist	1	1	1	0	0	0	0	0
Assistant Director of Civilian Services	1	1	1	1	1	1	1	1
Director of Civilian Services	1	1	1	1	1	1	1	1
Data Entry Specialist	4	4	4	5	5	5	5	5
Record Specialists	16	16	16	16	16	16	16	16
Property Evidence Custodian	1	1	1	1	1	1	1	1
Public Access Coordinator	1	1	1	1	1	1	1	1
Administrative Assistant I	1	1	1	1	1	1	1	1
Crime Analyst	1	1	1	1	1	1	1	1
Crime Laboratory Supervisor	1	1	1	1	1	1	1	1
Digital (Forensic) Lab Tech	1	1	1	2	2	2	2	2
Firearm/NIBIN Tech	1	1	1	1	1	1	1	1
Forensic Scientist/Firearm & Tool Exam	1	1	1	1	1	1	1	1
Forensic Scientist/Firearm & Tool Exam-Trainee	1	1	1	1	1	1	0	0
Latent Fingerprint Examiner	1	1	1	1	1	1	1	1
Manager of Property & Evidence	1	1	1	1	1	1	1	1
Digital Comm. & Media Trainer	1	1	1	1	1	1	1	1
Executive Assistant and Director Special	1	1	1	1	1	1	1	1
Manager of Purchasing & Logistics*	0	0	0	1	1	1	1	1
Financial Specialist II	0	1	1	1	1	1	1	1
Financial Specialist III	1	1	1	1	1	1	1	1
Financial Specialist Senior	1	1	1	1	1	1	1	1
Preventative Maintenance Coordinator	1	1	1	1	1	1	1	1
Police Crime Intelligence Analyst	1	1	1	1	1	1	1	1
Police Crime Intelligence Analyst (Social Media)*	0	0	0	1	1	1	1	1
Total Non-Bargaining	42	43	43	45	45	45	44	44
Bargaining								
Chief	1	1	1	1	1	1	1	1
Division Chief	2	3	3	3	3	3	3	3
Captain	6	7	5	7	7	7	7	7
Lieutenant	10	15	11	13	13	13	13	13
Supervisory Sergeant	28	29	29	30	30	30	30	30
Non-Supervisory Sergeant/Investigator	9	5	8	7	7	7	7	7
Patrolman First Class	113	119	121	113	113	113	113	113
Patrolman Second Class	17	17	18	17	17	17	17	17
Patrolman Third Class	0	0	0	0	0	0	0	0
Police Recruits	8	6	2	6	6	6	6	6
Maintenance (Teamsters)	3	3	3	3	3	3	3	3
Total Bargaining	197	205	201	200	200	200	200	200
Total Full-Time Employees	239	248	244	245	245	245	244	244

Explain Significant Staffing Changes Below:

Additions: Manager of Purchasing and Logistics, Police Crime Analyst (Social Media).

Changes: Alarm Specialist title change to Data Entry Specialist, Records Specialists and Data Entry Specialists addition of shift premiums, Police Crime Intelligence Analyst and Assistant Director of Civilian services Increases

Reduction: reduction of budget of 5 sworn officers to more reflect current staffing levels

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Proposed Expenditures
GENERAL FUND								
101-0801-421.10-01	REGULAR WAGES	13,290,484	12,984,222	13,751,391	13,750,091	8,257,101	6,742,158	13,973,112
LEVEL	TEXT							
BUDG	SWORN OFFICERS	TEXT AMT						
	1 CHIEF		102,350					
	3 DIVISION CHIEF @ \$86,111		258,332					
	7 CAPTAIN @ \$74,314		520,196					
	13 LIEUTENANT @ \$65,467		851,073					
	30 SUPERVISORY SERGEANT @ \$62,105		1,890,792					
	113 PATROLMAN 1ST CLASS @ \$59,158		6,684,875					
	17 PATROLMAN 2ND CLASS @ \$53,060		902,027					
	7 NON-SUPERVISORY SERGEANTS @ \$62,105		434,735					
	6 POLICE RECRUITS @ \$48,097		288,580					
	1 CRIME LAB SUPERVISOR*		70,380					
	1 FORENSIC SCIENTIST/FIREARM & TOOL MARK EXAM		74,460					
	1 FORENSIC SCIENTIST/FIREARM & TOLL MARK TRAINEE		61,200					
	1 FINANCIAL SPECIALIST SENIOR		56,357					
	1 DIRECTOR CIVILIANS SERVICES		65,545					
	1 FINANCIAL SPECIALIST III		44,737					
	1 P. M. COORDINATOR		42,656					
	1 EXECUTIVE ASST & DIRECTOR OF SPECIAL SERV		55,251					
	1 LATENT FINGERPRINT EXAMINER		61,200					
	1 ASSITANT DIRECTOR OF CIVILIAN SERVICES*		55,000					
	1 MANAGER OF PROPERTY & EVIDENCE		44,737					
	1 PUBLIC ACCESS COORDINATOR		37,585					
	1 FIREARM/NIBIN TECH		51,000					
	1 DATA ENTRY SPECIALIST		36,414					
	4 DATA ENTRY SPECIALIST @ \$ 38,364*		153,456					
	16 RECORDS SPECIALISTS @ \$ 36,285*		598,703					
	43 FIRST CLASS PATROLMEN HAVE BEEN BUDGETED IN PS LOIT FUND (DEPT #249-0805)							
	1 FINANCIAL SPECIALISTS II		35,751					
	1 PROPERTY EVIDENCE		40,055					
	1 ADMINISTRATIVE ASSISTANT I		33,293					
	1 DIGITAL COMMUNICATION & MULTIMEDIA TRAINING		37,454					
	2 DIGITAL (FORENSIC) LAB TECH*		56,182					
	1 ADMINISTRATIVE ASSISTANT I		122,400					
	1 CRIME INTELLIGENCE ANALYST		41,336					
	1 CRIME INTELLIGENCE ANALYST (SOCIAL MEDIA)*		50,000					
	1 MANAGER OF PURCHASING & LOGISTICS*		45,000					
			70,000					
			13,973,112					
101-0801-421.10-02	HOURLY WAGES	114,911	105,772	114,801	114,801	70,246	57,336	117,107
LEVEL	TEXT							
BUDG	POLICE DEPARTMENT MAINTENANCE	TEXT AMT						

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Proposed Expenditures
2	JANITOR/GENERAL LABORER (2 X \$ 17.03 X 2,080 HOURS)		70,861					
1	BLDG ENGINEER (MAINTENANCE TECH I) \$ 22.23 HR. CERTIFICATION PAY (.50 X 2,080 HOURS)		46,246					
			117,107					
101-0801-421.10-03	SEASONAL & INTERNS	24,370	24,791	32,000	32,000	25,634	9,550	32,000
	TEXT AMT							
	2 RECORDS CLERK @ \$ 4,000 (SEASONAL HELP)		8,000					
	10 TENNIS PROGRAM @ \$ 1,000		10,000					
	10 POLICE ATHLETIC LEAGUE @ \$ 1,000 (SUMMER YOUTH)		10,000					
	1 MAINTENANCE ASST @ \$4000		4,000					
			32,000					
101-0801-421.10-04	EXTRA AND OVERTIME	1,446,578	1,784,360	1,612,322	1,612,322	1,454,827	1,263,599	2,064,464
	TEXT AMT							
	SWORN OFFICERS		1,997,790					
	POLICE OT HOURS-42,800		55,080					
	CIVILIAN OT & HOLIDAY		11,594					
	MAINTENANCE OT							
	ESTIMATED OT REDUCTION		2,064,464					
101-0801-421.10-06	SPECIAL PAYS	933,468	1,291,421	1,366,170	1,366,170	641,408	530,034	1,463,876
	TEXT AMT							
	NIGHT INCENTIVE PAY		115,000					
	SECOND DETAIL \$2500 X 46 EMP		178,500					
	THIRD DETAIL \$3500 X 51 EMP							
	FOURTH DETAIL \$425 X 0 EMP							
	STREET CRIMES UNIT \$1200 X 9 EMP		10,800					
	INVESTIGATIVE DIV. EVENINGS \$1200 X 0 EMP							
	HAZARD & MISC. PAYS							
	SWAT PAY \$1,150 X 10 EMP		11,500					
	BOMB SQUAD PAY \$1,150 X 3 EMP		3,450					
	K-9 UNITS \$1,150 X 5 EMP		5,750					
	STRATEGIC FOCUS \$900 X 12 EMP		10,800					
	HOSTAGE NEGOTIATORS \$800 X 7 EMP		5,600					
	UNIFORM SUPERVISOR SGT/LT \$450 X 28 EMP		12,600					
	CRIME SCENE TECHNICIAN \$1,000 X 12 EMP		12,000					
	CUT (RAPID RESPONSE) \$450 X 35 EMP		15,750					
	DIAGRAMMER PAY \$ 450 X 2		900					
	LONGEVITY PAY							
	20-25 SERVICE YEARS \$3250 X 35 EMP		113,750					
	15-19 SERVICE YEARS \$2500 X 35 EMP		87,500					
	10-14 SERVICE YEARS \$2000 X 35 EMP		70,000					

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Proposed Expenditures
4-9	SERVOCE3 YEARS \$1200 X 50		60,000					
	SENIORITY--SECOND DETAIL \$1,100 X 27 EMP		29,700					
	SENIORITY--THIRD DETAIL \$1,400 X 25 EMP		35,000					
	INVESTIGATOR PRO-PAY							
	INVESTIGATOR III (FROM SERG.) \$663 X 0 EMP		88,410					
	INVESTIGATOR (FROM PFC) \$2,947 X 30 EMP							
	FIELD TRAINING OFFICERS PRO-PAY							
	825 DAYS X \$50.00 PER DAY PER TRAINER		41,250					
	ON-CALL STATUS PAY							
	\$ 650 X 10 TEAMS		6,500					
	SICK LEAVE BUY-BACK 6,860 HRS		198,157					
	COLLEGE TUITION REIMBURSEMENT \$1,000 X 15 EMP		15,000					
	RETIREMENT SICK LEAVE BUY-BACK		35,059					
	LATERAL ENTRY BONUS \$5,000 X							
	SPECIALTY PAYS - CADETS							
	COLLEGE TUITION \$ 4,000 X 3		12,000					
	GRADE BONUS \$ 500 X 5		2,500					
	SPECIALTY PAYS - SWORN OFFICERS							
	LTD ENGLISH PROFICIENCY \$400 X 10		4,000					
	RESIDENCY INCENTIVE \$400 X 71		28,400					
	MILITARY RETENTION		35,000					
	EDUCATION RETENTION		40,000					
	25+ SERVICE YEARS \$4200 X 40		168,000					
	DB AFTERNOONS \$1,100 X 10		11,000					
			1,463,876					
101-0801-421.10-09	PERMANENT PART-TIME	107,970	166,206	162,084	162,084	67,580	63,825	167,158
LEVEL	TEXT		TEXT AMT					
BUDG	3 POLICE CADETS @ \$ 11,207		33,622					
	1 P/T ACCOUNTING CLERK							
	27 CROSSING GUARDS @ \$ 3,714		100,284					
	5 CROSSING GUARD SUBS @ \$ 1,040		5,202					
	1 DB-DIGITAL LAB TECH*		28,050					
	SALARY ADJUSTMENT		167,158					
101-0801-421.10-10	HIRING BONUS	0	1,000	0	0	0	0	0
101-0801-421.10-12	CRITICAL DUTY DAYS	81,351	92,487	81,000	81,000	70,145	58,487	81,000
LEVEL	TEXT		TEXT AMT					
BUDG	SWORN OFFICERS							
	CRITICAL DUTY PAY (6&3) 520 EMP X \$150		78,000					
	CRITICAL DUTY PAY (5&2 RECALL) 20 EMP X \$150		3,000					
			81,000					
101-0801-421.10-13	CONTRACT ADD PAYS	3,068	5,457	3,008	3,008	3,564	2,896	3,008
LEVEL	TEXT		TEXT AMT					

CITY OF SOUTH BEND

EXPENDITURES

2019 BUDGET

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Proposed Expenditures
BUDG 5 HRS X \$19.28 X 26 PAYROLLS			3,008 3,008					
101-0801-421.11-01 FICA - REGULAR		147,713	167,655	164,566	164,566	108,948	89,540	200,506
LEVEL TEXT			TEXT AMT					
BUDG CIVILIAN - FICA			200,506 200,506					
101-0801-421.11-03 FICA - POLICE		180,797	187,466	199,914	199,914	123,732	102,005	222,809
LEVEL TEXT			TEXT AMT					
BUDG SWORN OFFICER - MEDICARE FICA			222,809 222,809					
1.45% RATE								
101-0801-421.11-04 PERF - REGULAR		185,077	185,778	219,752	219,752	128,582	104,603	267,033
LEVEL TEXT			TEXT AMT					
BUDG CIVILIAN - PERF			267,033 267,033					
101-0801-421.11-05 PERF - UNION		0	1,746	2,000	2,000	1,173	969	14,873
LEVEL TEXT			TEXT AMT					
BUDG TEAMSTERS			14,873 14,873					
101-0801-421.11-06 PERF - POLICE UNION		2,232,689	1,968,667	2,165,125	2,165,125	1,251,390	1,010,250	2,151,522
LEVEL TEXT			TEXT AMT					
BUDG SWORN OFFICER - PERF			2,151,522 2,151,522					
197 OFFICERS X \$62,408 = \$ 13,105,719 X 17.50% =								
101-0801-421.11-07 UNEMPLOYMENT COMP		21,886	0	0	0	0	0	0
101-0801-421.11-08 HEALTH INSURANCE		3,231,348	3,403,351	3,621,963	3,621,963	2,093,715	1,685,611	3,926,148
LEVEL TEXT			TEXT AMT					
BUDG HEALTH INSURANCE SWORN OFFICERS:			2,856,100					
169 EMP X \$16,900			73,248					
28 INS. REBATE X \$2,616			659,100					
HEALTH INSURANCE NON-BARGAINING:			7,848					
39 EMP X \$16,900								
3 INS. REBATE X \$ 2,616								
34 LONG TERM DISABILITY X \$96								
34 GROUP TERM LIFE INS X \$120								
HEALTH INSURANCE TEAMSTER:								

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Proposed Expenditures
	2 EMP X \$ 704 X 24 PAYPERIODS		33,800					
	3 LONG TERM DISABILITY X \$96 SEE BELOW							
	HEALTH INSURANCE 15 RETIRED OFFICERS		253,500					
	TRANSFER GROUP LIFE							
	248 EMPLOYEES LIFE AND DISABILITY		42,552					
	ESTIMATED HEALTH SAVINGS		3,926,148					
101-0801-421.11-09	LIFE INSURANCE	29,452	27,874	28,680	28,680	17,440	13,990	28,680
LEVEL	TEXT		TEXT AMT					
BUDG	LIFE INSURANCE FRINGE BENEFITS							
	202 POLICE OFFICERS X \$5 X 24 PAY PERIODS		24,240					
	34 CIVILIANS X \$5 X 24 PAY PERIODS		4,080					
	3 MAINTENANCE X \$5 X 24 PAY PERIODS		360					
			28,680					
101-0801-421.11-10	CLOTHING ALLOWANCE	288,403	261,543	282,800	282,800	130,034	130,034	285,600
LEVEL	TEXT		TEXT AMT					
BUDG	SWORN OFFICERS							
	ANNUAL CASH (CLOTHING) ALLOWANCE		285,600					
19	\$1,400 X 204 EMP		285,600					
101-0801-421.11-11	TOOL ALLOWANCE	0	0	195	195	0	0	195
LEVEL	TEXT		TEXT AMT					
BUDG	MAINTENANCE							
	3 EMP X \$65 ANNUAL		195					
			195					
101-0801-421.11-12	AUTO ALLOWANCE	5,400	450	0	0	0	0	0
101-0801-421.11-15	MEDICAL, SURGICAL, DENTAL	25,125	16,584	18,000	18,000	2,094	0	18,000
LEVEL	TEXT		TEXT AMT					
BUDG	PSYCHOLOGICAL SERVICES FOR OFFICERS.		5,500					
	MEDICAL & PSYCHOLOGICAL EXAMS FOR NEW OFFICERS		12,500					
			18,000					
101-0801-421.11-24	CELL PHONE ALLOWANCE	6,525	4,875	12,000	12,000	2,225	1,915	13,200
LEVEL	TEXT		TEXT AMT					
BUDG	CELL PHONE ALLOWANCE		13,200					
			13,200					
101-0801-421.11-27	JOB READINESS ALLOWANCE	0	1,275	0	1,300	1,275	1,275	0
101-0801-421.11-29	PARENTAL LEAVE	0	0	34,378	34,378	24,348	19,720	47,175

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Proposed Expenditures
LEVEL BUDG	TEXT 0.25% OF PAYROLL		TEXT AMT 47,175 47,175					
101-0801-421.11-99	OTHER FRINGE BENEFITS	200	200	0	0	0	0	0
*	PERSONNEL SERVICES	22,356,815	22,683,180	23,872,149	23,872,149	14,475,461	11,887,799	25,077,466
101-0801-421.21-01	OFFICIAL RECORDS	210	0	6,000	6,000	272	220	6,000
LEVEL BUDG	TEXT VIDEO PROCESSING		TEXT AMT 3,000					
	MEMORY CARDS		2,000					
	CAMERA BATTERIES		1,000					
			6,000					
101-0801-421.21-02	PRINT SHOP	3,358	2,964	16,827	16,827	841	685	5,000
101-0801-421.21-03	C.S. OFFICE SUPPLIES	9,597	6,602	17,000	17,000	7,683	6,472	10,000
101-0801-421.21-04	OFFICE SUPPLIES	17,429	22,957	26,927	30,386	12,517	11,172	51,200
LEVEL BUDG	TEXT OFFICE SUPPLIES		TEXT AMT 30,000					
	SMALL OFFICE EQUIPMENT		20,000					
	LANDSCAPING SUPPLIES		1,200					
			51,200					
101-0801-421.21-05	SMALL OFFICE EQUIPMENT	22,448	11,909	20,203	20,203	498	0	0
101-0801-421.21-10	LABORATORY SUPPLIES	6,994	10,692	16,695	18,508	4,461	3,813	17,000
LEVEL BUDG	TEXT LAB PRINTER SUPPLIES		TEXT AMT 6,695					
	CRIME LAB SUPPLIES		10,000					
			16,695					
101-0801-421.22-05	UNIFORMS	47,084	43,430	39,822	39,822	22,393	20,982	94,000
LEVEL BUDG	TEXT UNIFORM ISSUE FOR NEW OFFICERS		TEXT AMT 10,000					
	BODY ARMOR REPLACEMENT PROGRAM (10X600)		16,000					
	UNIFORM BADGES (CLASS A)		5,500					
	UNIFORM CLOTH BADGES (CLASS B)		2,000					
	UNIFORM PATCHES		1,500					
	PSO UNIFORMS		1,200					
	CADET UNIFORMS		500					
	MISC. UNIFORM SUPPLIES		6,300					
	MISC. UNIFORMS		6,000					
	MAINTENANCE UNIFORMS		1,000					

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Proposed Expenditures
	UNIFORM CHANGE OVER		44,000 94,000					
101-0801-421.22-07	LANDSCAPING MATERIAL	0	150	1,200	1,200	501	411	0
101-0801-421.22-15	CLEANING SUPPLIES	11,953	5,418	8,500	8,500	7,195	5,042	8,500
LEVEL	TEXT		TEXT AMT					
BUDG	CLEANING SUPPLIES		8,500 8,500					
101-0801-421.22-20	C.S. MEDICAL/SAFETY	12	964	1,000	1,000	9	9	1,000
LEVEL	TEXT		TEXT AMT					
BUDG	FIRST AID SUPPLIES, RUBBER GLOVES, CAL-STAT, AIRWAYS, FACE MASKS FOR CER, DEFIBRILLATOR SUPPLIES, ETC.		1,000 1,000					
101-0801-421.22-21	C.S. CLEANING SUPPLIES	760	2,776	3,000	3,000	647	541	3,000
LEVEL	TEXT		TEXT AMT					
BUDG	CLEANING SUPPLIES		3,000 3,000					
101-0801-421.22-22	MEDICAL/SAFETY SUPPLIES	0	0	3,000	3,000	0	0	3,000
LEVEL	TEXT		TEXT AMT					
BUDG	MISC. MEDICAL SUPPLIES		3,000 3,000					
101-0801-421.22-24	OTHER OPERATING SUPPLIES	109,756	589,580	107,557	628,111	511,721	497,039	190,000
LEVEL	TEXT		TEXT AMT					
BUDG	GUN CLEANING MATERIALS, GOGGLES & EAR PROTECTORS .12 GA SHOTGUN AMMUNITION .40CAL 170GR FIOCCHI BALL AMMO FOR TRAINING .40CAL 135GR CORBON DUTY AMMO SHOTGUN BLANK SHELLS SUREFIRE LIGHTS FOR SHOTGUNS & REPLACE BULBS SWAT TEAM SUPPLIES: 9MM FACTORY NEW AMMO .223CAL & .308CAL SOFT POINT AMMO RIFLE SLUGS TEAR GAS, GAS MASKS, OC10 SPRAY, MISC. SUPPLIES BOMB SQUAD SUPPLIES: EXPLOSIVES, BLASTING CAPS, BOOSTERS, DETONATORS TASER SUPPLIES: REPLACEMENT CARTRIDGES \$200 X 70		10,000 500 3,000 2,500 7,000 2,000 3,000 2,500					

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Proposed Expenditures
	TRAINING CARTRIDGES FOR CERTIFICATION 160 X \$32		5,100					
	BICYCLE PATROLS, ETC.		4,000					
	MISC. GAUGES, HANDOFFS, BATONS, ETC.		3,000					
	MICROFILMING OF POLICE RECORDS & CASES		4,000					
	K-9 FOOD & SUPPLIES		8,000					
	KEYS & LOCKS		1,000					
	POLYGRAPH SUPPLIES		1,000					
	NARCOTIC TEST KITS		3,000					
	EVIDENCE BAGS & CONTAINERS		3,500					
	FLASHLIGHT, RADIO, SHOTGUN, LAPTOP & DEFTIB BATTERIES		6,000					
	IN-CAR VIDEO TAPES							
	MICRO COMPUTER SUPPLIES & UPDATES		5,200					
	PUBLICATIONS & MANUALS		1,700					
	RADIO SUPPLIES & ACCESSORIES		8,000					
	OTHER OPERSTING SUPPLIES		92,000					
			190,000					
101-0801-421.22-99 GAS OTHER		1,584	2,752	3,000	3,000	2,534	2,321	3,000
LEVEL	TEXT		TEXT AMT					
BUDG	FUEL USED FOR SPECIAL POLICE VEHICLES & TRAVEL		3,000					
	870 GAL X \$3.45		3,000					
22								
101-0801-421.23-01 BUILDING MATERIALS		5,340	14,556	15,000	15,000	4,696	3,760	15,000
LEVEL	TEXT		TEXT AMT					
BUDG	BUILDING REPAIRS & SUPPLIES		15,000					
	PLUMBING, ELECTRICAL, SMALL TOOLS, ETC.		15,000					
101-0801-421.23-10 REPAIR PARTS		77	0	5,000	5,000	0	0	5,000
LEVEL	TEXT		TEXT AMT					
BUDG	REPAIR PARTS, PIPE FITTINGS, ELECTRICAL SUPPLIES		5,000					
			5,000					
101-0801-421.23-20 SMALL TOOLS & EQUIPMENT		734	114	3,000	3,000	162	162	3,000
LEVEL	TEXT		TEXT AMT					
BUDG	ELECTRIC REPAIRS, CLEANING COMPOSITIONS/SOLVENT		3,000					
			3,000					
101-0801-421.23-21 C.S. SMALL TOOLS & EQUIP		1,032	612	2,000	2,000	552	537	2,000
LEVEL	TEXT		TEXT AMT					
BUDG	BATTERIES (AA,AAA,C,D,9 VOLT)		2,000					
			2,000					

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Proposed Expenditures
* SUPPLIES		238,368	715,476	295,731	821,557	576,682	553,166	416,700
101-0801-421.31-01	LEGAL SERVICES	248,483	407,796	330,000	320,000	145,191	144,627	350,000
LEVEL	TEXT		TEXT AMT					
BUDG	ATTORNEY FEES (BOARD OF SAFETY)		39,000					
	COURT REPORTERS		1,000					
	OUTSIDE LEGAL FEES		310,000					
	OTHER SERVICES		350,000					
101-0801-421.31-06	OTHER PROFESSIONAL SVCS	20,541	31,546	3,500	207,500	207,910	204,821	250,000
LEVEL	TEXT		TEXT AMT					
BUDG	PEST CONTROL, LAWN CARE SERVICES		5,000					
	SHOTSPOTTER		190,000					
	GRANT CONSULTANT		55,000					
			250,000					
101-0801-421.31-09	VETERINARIAN SERVICES	13,752	13,656	15,000	15,000	7,564	5,799	15,000
LEVEL	TEXT		TEXT AMT					
BUDG	VETERINARY SERVICES FOR K-9 DIVISION (OFFICE CALLS, EXAMINATIONS, SHOTS, VITAMINS, PRESCRIPTIONS, TREATMENTS, EMERGENCY CALLS, X-RAYS LAB WORK, MEDICAL SUPPLIES, SURGERY, ETC.)		15,000					
101-0801-421.31-39	COLLECTION COSTS	963	304	0	0	0	0	0
101-0801-421.31-70	ADM FEE ALLOCATION	0	908,400	964,116	964,116	642,744	482,058	1,000,414
LEVEL	TEXT		TEXT AMT					
BUDG	2019 FIXED COST ALLOCATION - ADMIN FEE		1,000,414					
			1,000,414					
101-0801-421.31-71	CENTRAL STORES ALLOCATION	9,096	9,648	20,944	20,944	13,960	10,470	28,773
LEVEL	TEXT		TEXT AMT					
BUDG	2019 FIXED COST ALLOCATION - CENTRAL STORES		28,773					
			28,773					
101-0801-421.31-72	GIS ALLOCATION	11,352	0	0	0	0	0	0
101-0801-421.31-73	PRINT SHOP ALLOCATION	16,272	23,376	20,605	20,605	13,736	10,302	24,156
LEVEL	TEXT		TEXT AMT					
BUDG	2019 FIXED COST ALLOCATION - PRINT SHOP		24,156					

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Proposed Expenditures
101-0801-421.31-76	IT ALLOCATION	0	0	1,422,435	1,422,435	963,288	711,216	1,651,370
LEVEL	TEXT							
BUDG	2019 FIXED COST ALLOCATION - IT AND/OR 311		24,156					
	TEXT AMT							
			1,651,370					
			1,651,370					
101-0801-421.32-02	POSTAGE	8,895	10,912	14,562	15,890	6,686	5,762	12,000
LEVEL	TEXT							
BUDG	COSTS RELATED TO SHIPPING EVIDENCE TO & FROM THE FBI, INDIANA STATE POLICE, PRIVATE LABORATORIES, AND OTHER POLICE AGENCIES. ALSO THE COSTS OF RETURNING FOUND AND STOLEN PROPERTY TO OWNERS. COSTS FOR OTHER ITEMS SENT BY U.S. MAIL, UNITED PARCEL OR FEDERAL EXPRESS.		12,000					
	TEXT AMT							
			12,000					
101-0801-421.32-04	TELEPHONE	0	0	12,000	0	0	0	0
101-0801-421.32-05	OTHER COMM/TRANS	0	0	200	200	0	0	200
24	TEXT							
BUDG	OTHER COMM/TRANS (MAINTENANCE)		200					
	TEXT AMT							
			200					
101-0801-421.32-07	COMPUTER LINES	11,064	3,891	26,000	26,000	0	0	26,000
LEVEL	TEXT							
BUDG	COMPUTER LINES TO STATE OF INDIANA		26,000					
	TEXT AMT							
			26,000					
101-0801-421.32-09	CELLULAR PHONES	139,266	130,593	107,600	119,600	84,937	59,971	156,000
LEVEL	TEXT							
BUDG	NEXTEL CELLULAR PHONE SERVICE		5,000					
	TEXT AMT							
			5,000					
	CELLULAR PHONE SERVICE (MSOS)		11,000					
	TEXT AMT							
			140,000					
	AIR SERVICE CHARGE FOR DATA CARDS 250 X \$ 47 X 12		156,000					
	TEXT AMT							
			3,770					
101-0801-421.32-10	PAGERS / ALARMS	3,665	3,770	12,000	12,000	1,925	1,375	4,000
LEVEL	TEXT							
BUDG	PAGERS, BEEPERS & SECURITY ALARM CHARGES		4,000					
	TEXT AMT							
			4,000					
101-0801-421.32-23	TRAVEL - HOTEL	0	0	0	1,200	1,152	1,152	0
101-0801-421.32-24	TRAVEL - MEALS	7-	0	0	200	198	198	0

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Proposed Expenditures
101-0801-421.32-25 TRAVEL - OTHER		0	0	0	100	82	82	0
101-0801-421.34-02 LIABILITY INSURANCE		591,696	1,267,272	612,148	612,148	408,096	306,072	1,628,559
LEVEL	TEXT							
BUDG	2019 FIXED COST ALLOCATION - LIABILITY INSURANCE		TEXT AMT					
	DEPOSIT IN 226-0000-340.01-00		1,628,559					
		142,938	133,700	119,500	119,500	78,425	62,858	120,000
LEVEL	TEXT							
BUDG	ELECTRIC SERVICE (POLICE HEADQUARTERS)		TEXT AMT					
	ELECTRIC SERVICE (MSOS)		115,000					
	ELECTRIC SERVICE (DOWNTOWN SUB-STATION)		5,000					
			120,000					
101-0801-421.35-02 NATURAL GAS		22,177	25,534	45,000	45,000	19,531	18,502	45,000
LEVEL	TEXT							
BUDG	NATURAL GAS SERVICE (POLICE HEADQUARTERS)		TEXT AMT					
	NATURAL GAS (MSOS)		38,450					
	GAS FOR GENERATOR		4,550					
	NATURAL GAS (DOWNTOWN SUB-STATION)		1,000					
			1,000					
			45,000					
101-0801-421.35-04 WATER		13,795	14,462	13,750	13,750	10,551	7,479	13,750
LEVEL	TEXT							
BUDG	WATER SERVICE FOR POLICE HEADQUARTERS		TEXT AMT					
	WATER FOR LAWN SPRINKLER SYSTEM		11,000					
	WATER SERVICE FOR DOWNTOWN SUB-STATION		2,000					
			750					
			13,750					
101-0801-421.35-09 RENTIS		12,000	0	36,000	34,500	0	0	36,000
LEVEL	TEXT							
BUDG	ANNUAL BUILDING RENT FOR MSOS		TEXT AMT					
	DOWNTOWN SUB STATION		36,000					
			36,000					
101-0801-421.36-01 BUILDING R&M		48,253	35,429	45,458	48,985	23,239	21,945	60,000
LEVEL	TEXT							
BUDG	BUILDING & GARAGE REPAIRS, FLAGS, HEATING & AIR		TEXT AMT					
	CONDITIONING REPAIRS, SEWER & WATER REPAIRS		60,000					
			60,000					
101-0801-421.36-02 OFFICE EQUIP R&M		253,318	269,819	32,000	61,108	47,908	45,193	55,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Proposed Expenditures
LEVEL	TEXT							
BUDG	COPIER MAINTENANCE		10,000					
	DUPLICATION SUPPLIES		10,000					
	OTHER SUPPLIES		8,000					
	COPIER/FAX REPAIRS		10,000					
	PRINTER SUPPLIES		17,000					
	SOFTWARE MAINTENANCE		55,000					
	VIDEO REPAIRS							
101-0801-421.36-03	AUTO EQUIPMENT R&M	380,653	47,123	44,812	44,812	16,343	13,543	44,812
LEVEL	TEXT							
BUDG	REPAIRS OF POLICE VEHICLES (EQUIPMENT SERVICES)		44,812					
	ALSO SEE COIT ACCOUNT NO. 404-801-421-36-03		44,812					
101-0801-421.36-04	COMPUTER EQUIP R&M	142,476	1,030,068	0	0	0	0	0
101-0801-421.36-05	OTHER EQUIP R&M	10,553	7,772	15,199	16,414	3,249	2,701	15,199
LEVEL	TEXT							
BUDG	REPAIR OF THE FOLLOWING:							
	K-9 EQUIPMENT, RADAR UNITS, INTOXALIZERS		2,199					
	VIDEO EQUIPMENT		1,000					
	IN CAR LAPTOP REPAIRS		6,000					
	TASER WEAPON REPAIRS		6,000					
			15,199					
101-0801-421.36-06	RADIO EQUIP R&M	161,840	145,337	161,828	161,828	75,578	65,086	161,828
LEVEL	TEXT							
BUDG	RADIO SHOP REPAIRS - NOT AN ALLOCATION FOR 2014		161,828					
			161,828					
101-0801-421.37-03	LAND	25,500	26,000	26,000	27,000	26,500	26,500	27,000
LEVEL	TEXT							
BUDG	RENTAL OF FOP RANGE FOR POLICE TRAINING, SHOOTS, SWAT EXERCISES, ETC.		27,000					
			27,000					
101-0801-421.37-11	CAPITAL LEASE PRINCIPAL	4,738	136,856	420,000	415,000	137,913	69,728	0
101-0801-421.37-12	CAPITAL LEASE INTEREST	757	11,304	0	5,000	8,064	4,352	0
101-0801-421.38-01	PRINCIPAL	0	0	0	0	0	0	138,492
LEVEL	TEXT							
BUDG	DS-123 2014 POLICE DEPT TRAINING COPIER		245					

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Proposed Expenditures
DS-131	2014 POLICE DEPT COMMUNICATION COPIER		1,164					
DS-152	2016 VEHICLE/EQUIP LEASE #2		137,083					
			138,492					
101-0801-421.38-02	INTEREST	0	0	0	0	0	0	5,861
LEVEL	TEXT		TEXT AMT					
BUDG	DS-123 2014 POLICE DEPT TRAINING COPIER		2					
	DS-131 2014 POLICE DEPT COMMUNICATION COPIER		21					
	DS-152 2016 VEHICLE/EQUIP LEASE #2		5,838					
			5,861					
101-0801-421.39-01	REFUNDS,AWARDS, INDEMNITIES	0	25-	46,385	31,385	0	0	30,000
LEVEL	TEXT		TEXT AMT					
BUDG	INFORMANT, CONFIDANT & DROP MONEY USED IN VICE, NARCOTICS & ORGANIZED CRIME INVESTIGATIONS		30,000					
			30,000					
101-0801-421.39-10	SUBSCRIPTIONS	650	986	2,000	2,000	186	122	2,000
LEVEL	TEXT		TEXT AMT					
BUDG	HAINES DIRECTORIES (3)		500					
	POLK DIRECTORIES (4)		1,500					
			2,000					
101-0801-421.39-11	DUES & MEMBERSHIPS	2,650	2,930	3,108	3,108	1,720	1,450	3,108
LEVEL	TEXT		TEXT AMT					
BUDG	POLICE CHAPLAIN DUES		100					
	INTERNATIONAL ASSOC. CHIEFS OF POLICE		803					
	INDIANA ASSOC. CHIEFS OF POLICE		280					
	BOY SCOUTS OF AMERICA - EXPLORER POST 2911		140					
	AMERICAN & INDIANA POLYGRAPH ASSOCIATION		200					
	JFWA GRANT SUPPORT CENTER		175					
	SRO ASSOCIATION		30					
	FIREARM & TOOLMARK EXAMINER'S ASSOCIATION		135					
	INDIANA POLICE ACCREDITATION COALITION		150					
	INTERNATIONAL ASSOC BOMB TECHS & INVESTIGATORS		100					
	INDIANA POLYGRAPH ASSOC.		75					
	AMERICAN POLYGRAPH ASSOC.		150					
	INTERNATIONAL CONFERENCE POLICE CHAPLAINS		125					
	CANINE HANDLERS ASSOC.		70					
	NATIONAL TACTICAL OFFICERS ASSOC		150					
	APCO INTERNATIONAL		90					
	POLICE EXECUTIVE RESEARCH FORUM		160					
	JUSTICE PLANNING & MANAGEMENT ASSOC		175					
			3,108					

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Proposed Expenditures
101-0801-421.39-30	GRANTS AND SUBSIDIES	3,525	4,606	40,000	39,000	15,017	14,760	40,000
LEVEL	TEXT		TEXT AMT					
BUDG	VOLUNTIERS IN POLICE SERVICES/VIP'S		20,000					
	TRAFFIC ENFORCEMENT OFFICERS/TEO'S (WAS CVO'S)		10,000					
	POLICE ATHLETIC LEAGUE (YOUTH PROGRAMS)		10,000					
			40,000					
101-0801-421.39-38	BAD DEBT/UNCOLLECT NSF CK	0	0	300	300	0	0	300
LEVEL	TEXT		TEXT AMT					
BUDG	ALLOWANCE FOR BAD CHECKS		300					
			300					
101-0801-421.39-70	EDUCATION & TRAINING	935-	0	0	0	4,785	4,785	0
101-0801-421.39-89	MISC CHARGES & SVCS	6,622	64,423	42,750	88,630	79,085	73,487	50,000
LEVEL	TEXT		TEXT AMT					
BUDG	MISC OTHER SERVICES & CHARGES		50,000					
	TOWING SERVICES, RECRUIT TESTING, CHAPLAIN EXPENSE							
	CROSSING GUARD EXPENSE, K-9 KENNEL UPKEEP, NEWS-							
	PAPER ADS, LAW ENFORCEMENT ACADEMY FEES, PRESEN-							
	TATION PLAQUES, CREDIT CHECKS, AUCTION FEES,							
	FORENSIC SERVICES, LOCK SERVICES, FLOOR MATS, LAB							
	COATS, DOCUMENT DESTRUCTION, FIRE EXTINGUISHER							
	CERTIFICATIONS, TELEPHONE REPAIRS, ALARM MONITOR-							
	ING, NOTARY FEES & OTHER MISC. FEES		50,000					
101-0801-421.39-99	MILEAGE REIMB	0	0	250	250	0	0	250
LEVEL	TEXT		TEXT AMT					
BUDG	MILEAGE REIMBURSEMENT		250					
			250					
*	OTHER SERVICES & CHARGES	2,306,548	4,767,488	4,655,450	4,915,508	3,045,563	2,376,398	5,995,072
101-0801-421.43-06	POLICE EQUIPMENT	0	0	0	17,028	0	0	0
*	CAPITAL	0	0	0	17,028	0	0	0
**	POLICE DEPARTMENT	24,901,731	28,166,144	28,823,330	29,626,242	18,097,706	14,817,363	31,489,238

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Estimated Revenue
101-0801-360.00-00	MISCELLANEOUS REVENUE	30,837	1	0	0	250	250	0
101-0801-360.51-00	INSURANCE REIMBURSEMENT	49,106	35,788	40,000	40,000	6,447	6,447	40,000
*		79,943	35,789	40,000	40,000	6,697	6,697	40,000
101-0801-362.00-00	RENTAL OF PROPERTY	56,788	29,030	48,000	48,000	7,201	7,201	25,450
LEVEL	TEXT		TEXT AMT					
BUDG	PSAP BACKUP CENTER RENTAL - ANNUAL RENT AGREEMENT ENDS DECEMBER 31, 2025		25,450					
			25,450					
*		56,788	29,030	48,000	48,000	7,201	7,201	25,450
101-0801-367.30-00	NOTRE DAME CONTRIBUTION	0	0	7,500	7,500	0	0	7,500
LEVEL	TEXT		TEXT AMT					
BUDG	FIREARMS TRAINING OF ND OFFICERS		7,500					
			7,500					
		0	0	7,500	7,500	0	0	7,500
101-0801-380.10-83	INSURANCE CLAIM	0	8,365	0	0	0	0	0
101-0801-380.10-96	REPAIR REIMBURSEMENTS.	404	200	0	0	140	120	0
101-0801-380.10-97	SALARY/OVERTIME	216,217	521,566	464,500	464,500	92,063	44,880	464,500
LEVEL	TEXT		TEXT AMT					
BUDG	OPERATION PULL-OVER (GRANT)/SEAT BELT ENFORCEMENT		50,000					
	DUI PATROLS (GRANT)		20,000					
	DANGEROUS DRIVING (GRANT)		10,000					
	AIP REIMBURSE (2) (DEPT OF JUSTICE)		25,000					
	DEA REIMBURSE (2) (DEPT OF JUSTICE)		7,500					
	SPECIAL EVENTS/PARADES/VIP SECURITY		20,000					
	HUD PATROLS (ECONOMIC DEVELOPMENT)		332,000					
	SCHOOL RESOURCE OFFICER PROGRAM - SB COMM. SCHOOLS		464,500					
101-0801-380.10-99	MISC. REIMBURSEMENTS	1,946	7,461	1,000	1,000	1,063	1,063	1,000
LEVEL	TEXT		TEXT AMT					
BUDG	MISCELLANEOUS REIMBURSEMENTS		1,000					
			1,000					
*		218,567	537,592	465,500	465,500	93,266	46,063	465,500
**	POLICE DEPARTMENT	355,298	602,411	561,000	561,000	107,164	59,962	538,450

Fund 216 - Police State Seizures

Fund Type	Special Revenue Funds				Control	City Funds					
	2016	2017	2018		2019	Forecast				Budget	
	Actual	Actual	Amended	06/30/18	Proposed	2020	2021	2022	2023	Variance	%
			Budget	Actual	Budget					2018-2019	Change
Revenue											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	31,946	18,684	30,000	7,389	30,000	30,000	30,000	30,000	30,000	-	0%
Licenses & Permits	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Fines, Forfeitures, and Fees	-	-	-	-	-	-	-	-	-	-	-
Interest Earnings	1,992	2,243	2,100	1,603	2,000	2,000	2,000	2,000	2,000	(100)	-5%
Bond Proceeds	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	40	-	-	100	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	33,978	20,927	32,100	9,092	32,000	32,000	32,000	32,000	32,000	(100)	0%
Expenditures by Type											
Personnel											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-	-
Services & Charges											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	13,000	-	20,000	-	20,000	20,000	20,000	20,000	20,000	-	0%
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Debt Service											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	3,110	5,868	12,000	-	12,000	12,000	12,000	12,000	12,000	-	0%
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Total Services & Charges	16,110	5,868	32,000	-	32,000	32,000	32,000	32,000	32,000	-	0%
Capital	-	63,338	-	-	-	-	-	-	-	-	-
Total Expenditures	16,110	69,206	32,000	-	32,000	32,000	32,000	32,000	32,000	-	0%
Net Surplus / (Deficit)	17,868	(48,279)	100	9,092	-	-	-	-	-		
Beginning Cash Balance	199,434	217,224	194,467		194,567	194,567	194,567	194,567	194,567		
Cash Adjustments	(78)	25,522	-		-	-	-	-	-		
Ending Cash Balance	217,224	194,467	194,567		194,567	194,567	194,567	194,567	194,567		
Cash Reserves Target	4,028	17,302	8,000		8,000	8,000	8,000	8,000	8,000		
										Cash Reserve	
										25% of Annual expenditures	

Fund Purpose:

This fund accounts for law enforcement expenditures financed by the state or local agencies authorized sale of confiscated property.

Explanation of Revenue Sources:

This fund receives revenue from the state or local agencies authorized sale of confiscated property. This fund also receives revenue from interest earned on the fund's cash balance.

Explanation of Expenditures and Significant Changes/Variations:

Expenditures are budgeted for law enforcement training and various Police Department expenses.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Proposed Expenditures
STATE SEIZED DRUG MONEY								
216-0801-421.39-70	EDUCATION & TRAINING	13,000	0	20,000	20,000	0	0	20,000
LEVEL	TEXT							
BUDG	TRAINING		20,000					
			20,000					
216-0801-421.39-89 MISC CHARGES & SVCS								
LEVEL	TEXT							
BUDG	MISC. EXPENSES		5,868		12,000		0	12,000
			12,000					
			12,000					
* OTHER SERVICES & CHARGES								
		16,110	5,868	32,000	32,000	0	0	32,000
216-0801-421.43-02 MOTOR EQUIPMENT								
		0	63,338	0	0	0	0	0
* CAPITAL								
		0	63,338	0	0	0	0	0
03* POLICE DEPARTMENT								
		16,110	69,206	32,000	32,000	0	0	32,000
*** STATE SEIZED DRUG MONEY								
		16,110	69,206	32,000	32,000	0	0	32,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Estimated Revenue
STATE SEIZED DRUG MONEY								
216-0000-337.10-00	DRUG & NARCOTICS	31,946	18,684	30,000	30,000	10,738	7,389	30,000
TEXT AMT								
ASSET SEIZURE & RESTITUTION		30,000						
COMMON COUNCIL ORDINANCE 10197-12, PASSED 10-29-12		30,000						

*		31,946	18,684	30,000	30,000	10,738	7,389	30,000
216-0000-360.00-00 MISCELLANEOUS REVENUE								
		40	0	0	100	100	100	0
*		40	0	0	100	100	100	0
216-0000-361.00-00 INTEREST EARNINGS								
		1,992	2,243	2,000	2,000	1,854	1,603	2,000
TEXT AMT								
INTEREST		2,000						
		2,000						

		1,992	2,243	2,000	2,000	1,854	1,603	2,000

**	STATE SEIZED DRUG MONEY	33,978	20,927	32,000	32,100	12,692	9,092	32,000

***	STATE SEIZED DRUG MONEY	33,978	20,927	32,000	32,100	12,692	9,092	32,000

Fund 218 - Police Curfew Violations

Fund Type	Special Revenue Funds				Control	City Funds					
	2016	2017	2018		2019	Forecast				Budget	
	Actual	Actual	Amended	06/30/18	Proposed	2020	2021	2022	2023	Variance	%
			Budget	Actual	Budget					2018-2019	Change
Revenue											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Fines, Forfeitures, and Fees	213	160	200	50	200	200	200	200	200	-	0%
Interest Earnings	113	116	160	103	100	100	100	100	100	(60)	-38%
Bond Proceeds	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	326	276	360	153	300	300	300	300	300	(60)	-17%
Expenditures by Type											
Personnel											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-	-
Services & Charges											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Debt Service											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	1,000	-	1,000	1,000	1,000	1,000	1,000	-	0%
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Total Services & Charges	-	-	1,000	-	1,000	1,000	1,000	1,000	1,000	-	0%
Capital	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	-	-	1,000	-	1,000	1,000	1,000	1,000	1,000	-	0%
Net Surplus / (Deficit)	326	276	(640)	153	(700)	(700)	(700)	(700)	(700)		
Beginning Cash Balance	12,219	12,541	12,860		12,220	11,520	10,820	10,120	9,420	Cash Reserve 25% of Annual expenditures	
Cash Adjustments	(4)	43	-		-	-	-	-	-		
Ending Cash Balance	12,541	12,860	12,220		11,520	10,820	10,120	9,420	8,720		
Cash Reserves Target	-	-	250		250	250	250	250	250		

Fund Purpose:

This fund accounts for monies received from Juvenile Positive Assistance. Juvenile Positive Assistance accounts for monies received from penalties paid for curfew violations.

Explanation of Revenue Sources:

This fund receives monies from Juvenile Positive Assistance. This fund also receives revenue from interest earned on the fund's cash balance.

Explanation of Expenditures and Significant Changes/Variations:

--

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016	2017	2018	2018	2018	2018	2019
		Actual	Actual	Original Budget	Amended Budget	YTD Actual	YTD Actual	Proposed Expenditures
SEPD CURFEW VIOLATION								
218-0801-421.39-89	MISC CHARGES & SVCS	0	0	1,000	1,000	250	0	1,000
LEVEL	TEXT	TEXT AMT						
BUDG	MISC EXPENSES			1,000				
				1,000				
*	OTHER SERVICES & CHARGES	0	0	1,000	1,000	250	0	1,000
**	POLICE DEPARTMENT	0	0	1,000	1,000	250	0	1,000
***	SEPD CURFEW VIOLATION	0	0	1,000	1,000	250	0	1,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Estimated Revenue
SBPD CURFEW VIOLATION								
218-0000-351.07-00	CURFEW VIOLATION	213	160	200	200	88	50	200
LEVEL	TEXT	TEXT AMT						
BUDG	FINES		200					
	COMMON COUNCIL ORDINANCE 10197-12, PASSED 10-29-12		200					
*		213	160	200	200	88	50	200
218-0000-361.00-00 INTEREST EARNINGS								
LEVEL	TEXT	TEXT AMT						
BUDG	INTEREST		100					
			100					
*		113	116	100	160	119	103	100
218-0000-367.00-00 DONATION PRIVATE SOURCES								
		0	0	0	0	750	0	0
		0	0	0	0	750	0	0
**		326	276	300	360	957	153	300
SBPD CURFEW VIOLATION								
***		326	276	300	360	957	153	300
SBPD CURFEW VIOLATION								

Fund 220 - Law Enforcement Continuing Education

Fund Type	Special Revenue Funds				Control	City Funds					
	2016	2017	2018		2019	Forecast				Budget	
	Actual	Actual	Amended	06/30/18	Proposed	2020	2021	2022	2023	Variance	%
			Budget	Actual	Budget					2018-2019	Change
Revenue											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	139,265	124,345	140,000	65,814	140,000	160,000	170,000	180,000	180,000	-	0%
Fines, Forfeitures, and Fees	93,069	121,171	106,386	41,252	116,000	126,000	126,000	136,000	136,000	9,614	9%
Interest Earnings	7,984	6,078	5,000	4,570	5,000	5,000	5,000	5,000	5,000	-	0%
Bond Proceeds	-	-	-	-	-	-	-	-	-	-	-
Donations	325	1,125	2,000	-	2,000	2,000	2,000	2,000	2,000	-	0%
Other Income	33,290	25,457	30,394	12,874	18,500	28,500	28,500	28,500	28,500	(11,894)	-39%
Transfers In	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	273,933	278,176	283,780	124,511	281,500	321,500	331,500	351,500	351,500	(2,280)	-1%
Expenditures by Type											
Personnel											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-	-	-
Supplies	188,661	137,658	322,091	71,964	190,500	190,500	180,500	180,500	180,500	(131,591)	-41%
Services & Charges											
Professional Services	-	180,000	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	106,044	79,173	90,000	32,378	90,000	90,000	80,000	80,000	80,000	-	0%
Travel	57,002	35,418	83,000	19,070	60,000	50,000	50,000	50,000	40,000	(23,000)	-28%
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Debt Service											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	20,178	66,073	99,533	14,630	70,000	60,000	60,000	50,000	50,000	(29,533)	-30%
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Total Services & Charges	183,224	360,664	272,533	66,078	220,000	200,000	190,000	180,000	170,000	(52,533)	-19%
Capital	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	371,885	498,322	594,624	138,043	410,500	390,500	370,500	360,500	350,500	(184,124)	-31%
Net Surplus / (Deficit)	(97,952)	(220,146)	(310,844)	(13,532)	(129,000)	(69,000)	(39,000)	(9,000)	1,000		
Beginning Cash Balance	909,540	836,137	573,049		262,205	133,205	64,205	25,205	16,205	Cash Reserve	
Cash Adjustments	24,549	(42,941)	-		-	-	-	-	-	25% of Annual expenditures	
Ending Cash Balance	836,137	573,049	262,205		133,205	64,205	25,205	16,205	17,205		
Cash Reserves Target	92,971	124,580	148,656		102,625	97,625	92,625	90,125	87,625		

Fund Purpose:

This fund was established for the continuing education and supplies for the police department.

Explanation of Revenue Sources:

This fund is funded by fees from accident reports, gun permits, false alarm and loud noise fines. This fund also receives revenue from interest earned on the fund's cash balance.

Explanation of Expenditures and Significant Changes/Variations:

--

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Proposed Expenditures
LAW ENF. CONT. EDUCATION								
220-0801-421.22-24	OTHER OPERATING SUPPLIES	37,663	17,640	35,000	35,000	2,776	330	25,000
LEVEL	TEXT		TEXT AMT					
BUDG	SUPPLIES		25,000					
			25,000					
* SUPPLIES								
		37,663	17,640	35,000	35,000	2,776	330	25,000
220-0801-421.32-03 TRAVEL								
		0	0	0	0	0	0	60,000
220-0801-421.32-21 TRAVEL - MILEAGE								
		138	0	3,000	3,000	33	33	0
220-0801-421.32-22 TRAVEL - AIRFARE								
		6,117	4,377	15,000	15,000	3,577	2,351	0
220-0801-421.32-23 TRAVEL - HOTEL								
		34,946	22,725	40,000	40,000	13,953	10,846	0
220-0801-421.32-24 TRAVEL - MEALS								
		10,770	6,345	20,000	20,000	5,740	4,686	0
220-0801-421.32-25 TRAVEL - OTHER								
		5,031	1,971	5,000	5,000	1,155	1,155	0
220-0801-421.39-70 EDUCATION & TRAINING								
		106,044	79,173	90,000	90,000	48,633	32,378	90,000
LEVEL	TEXT		TEXT AMT					
BUDG	EDUCATION/TRAINING		90,000					
			90,000					
37 220-0801-421.39-89 MISC CHARGES & SVCS								
		20,036	48,990	40,000	40,000	13,130	13,130	40,000
LEVEL	TEXT		TEXT AMT					
BUDG	MISC EXPENSES		40,000					
			40,000					
* OTHER SERVICES & CHARGES								
		183,082	163,581	213,000	213,000	86,221	64,578	190,000
** POLICE DEPARTMENT								
		220,745	181,221	248,000	248,000	88,997	64,908	215,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Proposed Expenditures
220-8101-421.22-05	UNIFORMS	11,495	21,318	55,000	55,995	2,427	2,427	25,000
LEVEL	TEXT		TEXT AMT					
BUDG	UNIFORMS		5,000					
	UNIFORMS FOR NEW OFFICERS		10,000					
	BODY ARMOR REPLACEMENT PROGRAM (50X600)		10,000					
			25,000					
220-8101-421.22-24	OTHER OPERATING SUPPLIES	88,613	35,021	100,000	100,000	16,266	16,266	75,000
LEVEL	TEXT		TEXT AMT					
BUDG	OTHER OPERATING SUPPLIES		75,000					
			75,000					
* SUPPLIES		100,108	56,339	155,000	155,995	18,693	18,693	100,000
220-8101-421.31-06	OTHER PROFESSIONAL SVCS	0	180,000	0	0	0	0	0
220-8101-421.39-89	MISC CHARGES & SVCS	142	17,083	50,000	59,533	1,500	1,500	30,000
LEVEL	TEXT		TEXT AMT					
BUDG	SERVICES		30,000					
			30,000					
* OTHER SERVICES & CHARGES		142	197,083	50,000	59,533	1,500	1,500	30,000
** ACCIDENT REPORTS		100,250	253,422	205,000	215,528	20,193	20,193	130,000

LEVEL	TEXT	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Proposed Expenditures
		220-8126-421.22-24 OTHER OPERATING SUPPLIES	50,890	63,678	85,000	130,596	52,941	52,941	65,000
	TEXT								
BUDG	TRAINING TARGETS & HOLDERS			2,000					
	AMMO			7,000					
	GUN PARTS OFR REPAIR			5,000					
	PISTOLS (20)			15,000					
	REMINGTON 870 12GA MARINE GRADE SHOTGUNS (7)			6,000					
	TASERS (10)			30,000					
				65,000					
*	SUPPLIES		50,890	63,678	85,000	130,596	52,941	52,941	65,000
**	FIREARMS TRAINING		50,890	63,678	85,000	130,596	52,941	52,941	65,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Proposed Expenditures
220-8150-421.22-24	OTHER OPERATING SUPPLIES	0	0	500	500	0	0	500
	TEXT AMT		500					
	OTHER SUPPLIES		500					
*	SUPPLIES	0	0	500	500	0	0	500
**	FALSE ALAM FEES	0	0	500	500	0	0	500
***	LAW ENF. CONT EDUCATION	371,885	498,321	538,500	594,624	162,131	138,043	410,500

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Estimated Revenue
LAW ENF. CONT. EDUCATION								
220-0000-351.00-00	FINES & FEES	3,864	21,206	25,000	25,000	3,470	1,583	25,000
LEVEL	TEXT		TEXT AMT					
BUDG	COURT COSTS		25,000					
	COMMON COUNCIL ORDINANCE 10197-12, PASSED 10-29-12		25,000					
*		3,864	21,206	25,000	25,000	3,470	1,583	25,000
	220-0000-360.00-00	0	2,000	0	0	0	0	0
	MISCELLANEOUS REVENUE							
*		0	2,000	0	0	0	0	0
	220-0000-361.00-00	7,984	6,078	5,000	5,000	5,281	4,570	5,000
	INTEREST EARNINGS							
LEVEL	TEXT		TEXT AMT					
BUDG	INTEREST		5,000					
			5,000					
41*		7,984	6,078	5,000	5,000	5,281	4,570	5,000
**	LAW ENF. CONT. EDUCATION	11,848	29,284	30,000	30,000	8,751	6,153	30,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Estimated Revenue
220-0801-380.00-00	DEPARTMENTAL	17,975	0	0	10,629	10,629	10,629	0
220-0801-380.99-00	OVER & SHORT	8	58-	0	0	31-	39-	0
*		17,983	58-	0	10,629	10,598	10,590	0
**	POLICE DEPARTMENT	17,983	58-	0	10,629	10,598	10,590	0

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Estimated Revenue
220-8101-342.01-00	ACCIDENT REPORT COPIES	97,174	76,401	100,000	100,000	48,632	37,646	100,000
LEVEL	TEXT		TEXT AMT					
BUDG	ACCIDENT REPORTS		100,000					
			100,000					
*		97,174	76,401	100,000	100,000	48,632	37,646	100,000
220-8101-360.00-00	MISCELLANEOUS REVENUE	14,919	20,148	15,000	15,000	19	19	15,000
LEVEL	TEXT		TEXT AMT					
BUDG	MISC REVENUE		15,000					
			15,000					
*		14,919	20,148	15,000	15,000	19	19	15,000
220-8101-367.00-00	DONATION PRIVATE SOURCES	325	1,125	2,000	2,000	0	0	2,000
LEVEL	TEXT		TEXT AMT					
BUDG	DONATIONS		2,000					
			2,000					
*		325	1,125	2,000	2,000	0	0	2,000
**	ACCIDENT REPORTS	112,418	97,674	117,000	117,000	48,651	37,665	117,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Estimated Revenue
220-8126-342.02-00	GUN PERMIT APPLICATIONS	42,091	47,944	40,000	40,000	33,008	28,169	40,000
LEVEL	TEXT		TEXT AMT					
BUDG	GUN PERMITS		40,000					
			40,000					
*		42,091	47,944	40,000	40,000	33,008	28,169	40,000
220-8126-360.00-00	MISCELLANEOUS REVENUE	388	3,367	1,000	2,265	2,265	2,265	1,000
LEVEL	TEXT		TEXT AMT					
BUDG	MISC REVENUE		1,000					
			1,000					
*		388	3,367	1,000	2,265	2,265	2,265	1,000
**	FIREARMS TRAINING	42,479	51,311	41,000	42,265	35,273	30,433	41,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Estimated Revenue
220-8150-351.00-00	FINES & FEES	84,505	98,096	80,000	80,000	45,891	38,283	90,000
LEVEL	TEXT		TEXT AMT					
BUDG	FALSE ALARM FINES		90,000					
			90,000					
*		84,505	98,096	80,000	80,000	45,891	38,283	90,000
		0	0	2,500	2,500	0	0	2,500
220-8150-360.00-00	MISCELLANEOUS REVENUE							
LEVEL	TEXT		TEXT AMT					
BUDG	MISC. REVENUE		2,500					
			2,500					
*		0	0	2,500	2,500	0	0	2,500
**	FALSE ALARM FEES	84,505	98,096	82,500	82,500	45,891	38,283	92,500

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Estimated Revenue
220-8176-351.00-00	FINES & FEES	1,640	1,869	1,000	1,136	1,236	1,136	1,000
LEVEL	TEXT							
BUDG	NOISE ORDINANCE FINES		1,000					
			1,000					
*		1,640	1,869	1,000	1,136	1,236	1,136	1,000
**	NOISE VIOLATION	1,640	1,869	1,000	1,136	1,236	1,136	1,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Estimated Revenue
220-8181-351.14-00	CHRONIC PROBLEM PROPERTY	3,060	0	0	250	250	250	0
*		3,060	0	0	250	250	250	0
**	CHRONIC PROBLEM PROPERTY	3,060	0	0	250	250	250	0
***	LAW ENF. CONT EDUCATION	273,933	278,176	271,500	283,780	150,650	124,511	281,500

Fund 249 - Public Safety LOIT

Fund Type	Special Revenue Funds				Control	City Funds					
	2016 Actual	2017 Actual	2018 Amended Budget	06/30/18 Actual	2019 Proposed Budget	Forecast				Budget Variance 2018-2019	%
						2020	2021	2022	2023		Change
Revenue											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	6,791,160	7,467,618	7,629,539	4,672,566	8,560,555	8,731,766	8,906,401	9,084,529	9,266,220	931,016	12%
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Interest Earnings	6,989	8,413	11,900	6,379	6,000	6,000	6,000	6,000	6,000	(5,900)	-50%
Other Income	-	-	-	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	6,798,149	7,476,031	7,641,439	4,678,945	8,566,555	8,737,766	8,912,401	9,090,529	9,272,220	925,116	12%
Expenditures by Dept											
Police (0805)	3,546,339	4,169,424	4,268,691	2,314,700	4,401,199	4,503,783	4,601,146	4,700,989	4,803,385	132,508	3%
Fire (0905)	2,953,297	3,259,676	3,354,279	1,662,661	3,456,764	3,534,440	3,619,606	3,700,745	3,784,019	102,485	3%
Total Expenditures	6,499,636	7,429,100	7,622,970	3,977,361	7,857,963	8,038,223	8,220,752	8,401,734	8,587,404	234,993	3%
Expenditures by Type											
Personnel											
Salaries & Wages	4,666,735	5,440,721	5,364,960	2,937,767	5,550,536	5,654,777	5,761,336	5,870,024	5,980,887	185,576	3%
Fringe Benefits	1,832,901	1,988,378	2,258,010	1,039,594	2,307,427	2,383,446	2,459,416	2,531,710	2,606,517	49,417	2%
Total Personnel	6,499,636	7,429,100	7,622,970	3,977,361	7,857,963	8,038,223	8,220,752	8,401,734	8,587,404	234,993	3%
Supplies	-	-	-	-	-	-	-	-	-	-	-
Services & Charges											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Total Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Capital	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	6,499,636	7,429,100	7,622,970	3,977,361	7,857,963	8,038,223	8,220,752	8,401,734	8,587,404	234,993	3%
Net Surplus / (Deficit)	298,513	46,931	18,469	701,584	708,592	699,543	691,649	688,795	684,816		
Beginning Cash Balance	640,958	938,797	988,905	-	1,007,374	1,715,966	2,415,509	3,107,158	3,795,953	Cash Reserve	
Cash Adjustments	(674)	3,176	-	-	-	-	-	-	-	8% of Annual expenditures -	
Ending Cash Balance	938,797	988,905	1,007,374	1,715,966	1,715,966	2,415,509	3,107,158	3,795,953	4,480,769	one month reserve	
Cash Reserves Target	519,971	594,328	609,838	-	628,637	643,058	657,660	672,139	686,992		

Fund Purpose:

The Public Safety Local Option Income Tax (LOIT) Fund was established in 2010 due to Indiana's property tax "circuit breaker" system that effectively limited property tax receipts.

Explanation of Revenue Sources:

The City has adopted a special income tax of one quarter of one percent (0.25%) to be used solely for the salaries of public safety employees who were formerly paid by property taxes. Public Safety Local Option Income Tax (LOIT) revenue is expected to increase approximately 2% per year.

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

There are no significant changes in expenditures as the collective bargaining agreement calls for 2% wage increase for Police and assume 2% for Fire.

Staffing (Full-Time Employees only)	2018			2019	Forecast			
Position	2017 Actual	Amended Budget	06/30/18 Actual	Proposed Budget	2020	2021	2022	2023
Bargaining								
Patrolman 1st Class	43	43	43	43	43	43	43	43
Firefighter 1st Class	35	35	35	35	35	35	35	35
Total Full-Time Employees	78	78	78	78	78	78	78	78

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Proposed Expenditures
PUBLIC SAFETY - LOIT FUND								
249-0805-421.10-01	REGULAR WAGES	2,091,995	2,364,544	2,484,236	2,484,236	1,543,615	1,249,354	2,543,802
LEVEL	TEXT	TEXT AMT						
BUDG	43 1ST CLASS PATROLMAN	2,543,802						
	43 X \$59,158	2,543,802						
	ADJUST BUDGET SO THAT REVENUE = EXPENDITURES							
249-0805-421.10-04 EXTRA AND OVERTIME								
LEVEL	TEXT	TEXT AMT						
BUDG	PS LOIT FUNDED OT 1ST CLASS PATROLMAN	369,720						
	\$51.35 X 7,200 HOURS	369,720						
249-0805-421.10-06 SPECIAL PAYS								
LEVEL	TEXT	TEXT AMT						
BUDG	PS LOIT SPECIALITY PAYS	20,000						
	NIGHT INCENTIVE PAY	21,000						
	SECOND DETAIL \$2,500X 8 EMP	2,400						
	THIRD DETAIL \$3,500X 6 EMP							
	STREET CRIMES UNIT \$1,200 X 2 EMP							
	HAZARD PAY							
	SOS REGULAR PAY \$1,150 X 0 EMP	8,050						
	SWAT \$1,150 X 7 EMP							
	K9 UNITS \$1,150 X 0 EMP							
	STREET CRIMES UNIT \$900 X 0	800						
	HOSTAGE NEGOTIATORS \$800 X 1 EMP	7,000						
	CRIME SCENE TECHNICIAN \$1,000 X 7							
	CUT (RAPID RESPONSE) \$450 X 0 EMP	1,800						
	DIALOGRAMMER \$450 X 4 EMP	30,000						
	4-9 SERVICE YEARS \$1,200 X 25	30,000						
	10-14 SERVICE YEARS \$2,000 X 15							
	SENIORITY SHIFT							
	2ND DETAIL \$1,100 X 8	8,800						
	3RD DETAIL \$1,400 X 6 EMP	8,400						
	INVESTIGATOR PRO PAY	14,735						
	INVESTIGATOR FROM PFC \$3,421 X 5 EMP	16,275						
	FIELD TRAINING OFFICER PRO PAY							
	325.5 DAYS X \$50 PER DAY	6,500						
	ON CALL STATUS PAY	46,506						
	\$650 X 10	3,200						
	SICK LEAVE BUY BACK 1610 HOURS X \$26.10	225,466						
	RESIDENCY INCENTIVE \$400 X 8 EMP							

CITY OF SOUTH BEND		EXPENDITURES				2019 BUDGET		
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Proposed Expenditures
249-0805-421.10-12	CRITICAL DUTY DAYS	10,407	14,672	19,350	19,350	12,071	9,770	18,000
LEVEL	TEXT		TEXT AMT					
BUDG	CRITICAL DUTY PAY (663) 120 EMP \$150		18,000					
			18,000					
249-0805-421.11-03	FICA - POLICE	37,522	44,129	41,250	41,250	29,957	24,714	46,057
LEVEL	TEXT		TEXT AMT					
BUDG	43 SWORN OFFICERS TOTAL WAGES 3,156,988 X 1.45%		46,057					
			46,057					
249-0805-421.11-06	PERF - POLICE UNION	408,825	432,962	460,893	460,893	286,301	231,884	469,622
LEVEL	TEXT		TEXT AMT					
BUDG	43 OFFICERS X \$62,408 X 17.5%		469,622					
			469,622					
249-0805-421.11-07	UNEMPLOYMENT COMP	3,650	0	0	0	0	0	0
249-0805-421.11-08	HEALTH INSURANCE	480,771	552,743	625,658	625,658	375,931	297,162	655,280
LEVEL	TEXT		TEXT AMT					
BUDG	SWORN HEALTH INSURANCE		642,200					
	38 EMP X \$704 X 24 PERIODS		13,080					
	5 EMP X 218 X 12 PERIODS (INS REBATE)		655,280					
	37 GROUP TERM LIFE INSURANCE EMP X \$0.04 X 12							
249-0805-421.11-09	LIFE INSURANCE	4,555	4,975	5,160	5,160	3,250	2,590	5,160
LEVEL	TEXT		TEXT AMT					
BUDG	LIFE INSURANCE FRINGE BENEFIT		5,160					
	38 OFFICERS X \$10 X 12 PERIODS		5,160					
249-0805-421.11-10	CLOTHING ALLOWANCE	52,889	60,623	60,200	60,200	32,035	32,035	60,200
LEVEL	TEXT		TEXT AMT					
BUDG	SWORN CLOTHING ALLOWANCE		60,200					
	ANNUAL CASH ALLOWANCE \$1,400 X 43 EMP		60,200					
249-0805-421.11-29	PARENTAL LEAVE	0	0	6,235	6,235	4,863	3,914	7,892
LEVEL	TEXT		TEXT AMT					
BUDG	.25% OF PAYROLL		7,892					
			7,892					

EXPENDITURES

2019 BUDGET

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Proposed Expenditures
* PERSONNEL SERVICES		3,546,339	4,169,424	4,268,691	4,268,691	2,832,378	2,314,700	4,401,199
** POLICE - PS LOIT FUNDED		3,546,339	4,169,424	4,268,691	4,268,691	2,832,378	2,314,700	4,401,199

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Proposed Expenditures
249-0905-422.10-01	REGULAR WAGES	1,797,315	1,978,782	2,023,547	2,023,547	1,233,702	1,009,488	2,069,060
LEVEL	TEXT		TEXT AMT					
BUDG	35 FIREFIGHTER 1ST CLASS SALARIES @ \$59,116		2,069,060					
			2,069,060					
249-0905-422.10-04	EXTRA AND OVERTIME	239,714	237,079	155,880	155,880	218,233	177,197	194,300
LEVEL	TEXT		TEXT AMT					
BUDG	EXTRA AND OVERTIME 5800 HOURS @ \$33.50		194,300					
			194,300					
249-0905-422.10-06	SPECIAL PAYS	24,048	29,838	24,450	24,450	4,215	3,330	34,400
LEVEL	TEXT		TEXT AMT					
BUDG	SPECIAL PAY		2,700					
	5 - 9 YEAR LONGEVITY 9 @ \$ 300		8,400					
	10 - 14 YEAR LONGEVITY 14 @ \$ 600		19,000					
	15 - 19 YEAR LONGEVITY 10 @ \$1,900		1,500					
	SPECIAL ASSIGN 100 @ \$15		2,800					
	RESIDENCY 7 @ \$400		34,400					
249-0905-422.10-07	FLSA	18,655	21,295	18,000	18,000	14,459	11,254	18,000
LEVEL	TEXT		TEXT AMT					
BUDG	2,035 HOURS X \$9.40 FLSA PAY		18,000					
			18,000					
249-0905-422.10-08	SICK LEAVE BUY BACK/RETIR	0	26,683	0	0	0	0	0
249-0905-422.10-11	WORKING OUT OF CLASSIFICA	11,576	7,526	13,200	13,200	12,297	9,511	13,200
LEVEL	TEXT		TEXT AMT					
BUDG	OUT OF CLASSIFICATION PAY		13,200					
			13,200					
249-0905-422.10-12	CRITICAL DUTY DAYS	17,300	9,947	60,588	60,588	6,609	4,585	60,588
LEVEL	TEXT		TEXT AMT					
BUDG	\$204 CRITICAL DUTY DAY X 9 DAYS X 33 FIREFIGHTERS		60,588					
			60,588					
249-0905-422.10-13	NEO-NATAL	0	0	0	0	896	0	0
249-0905-422.10-14	FIRE PRO PAY	0	55,582	0	0	0	0	4,000
LEVEL	TEXT		TEXT AMT					
BUDG	LEP 5 @ \$800		4,000					
			4,000					

CITY OF SOUTH BEND

EXPENDITURES

2019 BUDGET

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Proposed Expenditures
249-0905-422.11-02 FICA - FIRE		31,215	34,780	46,946	46,946	21,782	17,870	34,804
LEVEL	TEXT		TEXT AMT					
BUDG	FICA @ 1.45% OF SALARIES		34,804					
			34,804					
249-0905-422.11-05 PERF - UNION		355,731	360,099	369,433	369,433	225,900	185,015	382,912
LEVEL	TEXT		TEXT AMT					
BUDG	PENSION BASE OF \$62,516 @ 17.5%		382,912					
			382,912					
249-0905-422.11-07 UNEMPLOYMENT COMP		2,984	0	0	0	0	0	0
249-0905-422.11-08 HEALTH INSURANCE		391,795	450,672	567,000	567,000	278,279	223,787	591,500
LEVEL	TEXT		TEXT AMT					
BUDG	HEALTH INSURANCE \$16,900 EACH		591,500					
			591,500					
249-0905-422.11-09 LIFE INSURANCE		3,850	4,059	4,200	4,200	2,495	2,015	4,200
53								
LEVEL	TEXT		TEXT AMT					
BUDG	LIFE INSURANCE (35 X \$120)		4,200					
			4,200					
249-0905-422.11-10 CLOTHING ALLOWANCE		28,614	31,926	32,375	32,375	15,668	15,668	32,375
LEVEL	TEXT		TEXT AMT					
BUDG	CLOTHING ALLOWANCE AT \$925 PER FIREFIGHTER		32,375					
			32,375					
249-0905-422.11-15 MEDICAL, SURGICAL, DENTAL		20,160	0	21,350	21,350	0	0	0
249-0905-422.11-29 PARENTAL LEAVE		0	0	5,060	5,060	3,646	2,942	5,175
LEVEL	TEXT		TEXT AMT					
BUDG	.25% OF PAYROLL		5,175					
			5,175					
249-0905-422.11-99 OTHER FRINGE BENEFITS		10,340	11,410	12,250	12,250	0	0	12,250
LEVEL	TEXT		TEXT AMT					
BUDG	MATCHING FUNDS FOR 457		12,250					
			12,250					
* PERSONNEL SERVICES		2,953,297	3,259,678	3,354,279	3,354,279	2,038,181	1,662,661	3,456,764

EXPENDITURES

2019 BUDGET

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Proposed Expenditures
**	FIRE - PS LOIT FUNDED	2,953,297	3,259,678	3,354,279	3,354,279	2,038,181	1,662,661	3,456,764
***	PUBLIC SAFETY - LOIT FUND	6,499,636	7,429,102	7,622,970	7,622,970	4,870,559	3,977,361	7,857,963

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Estimated Revenue
PUBLIC SAFETY - LOIT FUND								
249-0000-316.00-00	COUNTY OPTION INC. TAX	6,791,160	7,467,618	7,629,539	7,629,539	5,308,361	4,672,566	8,560,555
LEVEL	TEXT	TEXT AMT						
BUDG	PER DLGF ESTIMATE 8-10-18	8,560,555						
	POLICE - 56%	8,560,555						
	FIRE - 44%							
*		6,791,160	7,467,618	7,629,539	7,629,539	5,308,361	4,672,566	8,560,555
	249-0000-361.00-00	6,989	8,413	6,000	11,900	8,354	6,379	6,000
LEVEL	TEXT	TEXT AMT						
BUDG	INTEREST EARNED ON CASH BALANCES	6,000						
		6,000						
*		6,989	8,413	6,000	11,900	8,354	6,379	6,000
51		-----						
**	PUBLIC SAFETY - LOIT FUND	6,798,149	7,476,031	7,635,539	7,641,439	5,316,715	4,678,945	8,566,555
***	PUBLIC SAFETY - LOIT FUND	6,798,149	7,476,031	7,635,539	7,641,439	5,316,715	4,678,945	8,566,555

Fund 278 - Take Home Vehicle Police

Fund Type	Internal Service Funds				Control	City Funds					
	2016 Actual	2017 Actual	2018 Amended Budget	06/30/18 Actual	2019 Proposed Budget	Forecast				Budget Variance 2018-2019	%
						2020	2021	2022	2023		Change
Revenue											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	56,100	-	-	-	-	-	-	-	-	-	-
Fines, Forfeitures, and Fees	-	-	-	-	-	-	-	-	-	-	-
Interest Earnings	6,265	6,939	10,000	6,061	4,000	4,000	4,000	4,000	4,000	(6,000)	-60%
Bond Proceeds	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	56,100	1,960	2,500	1,564	-	-	-	-	-	(2,500)	-100%
Transfers In	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	118,465	8,899	12,500	7,625	4,000	4,000	4,000	4,000	4,000	(8,500)	-68%
Expenditures by Type											
Personnel											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-	-
Services & Charges											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Debt Service											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	7,086	9,986	10,000	-	50,000	50,000	50,000	50,000	50,000	40,000	400%
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Total Services & Charges	7,086	9,986	10,000	-	50,000	50,000	50,000	50,000	50,000	40,000	400%
Capital	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	7,086	9,986	10,000	-	50,000	50,000	50,000	50,000	50,000	40,000	400%
Net Surplus / (Deficit)	111,379	(1,087)	2,500	7,625	(46,000)	(46,000)	(46,000)	(46,000)	(46,000)		
Beginning Cash Balance	640,497	751,530	752,925	-	755,425	709,425	663,425	617,425	571,425	Cash Reserve	
Cash Adjustments	(346)	2,482	-	-	-	-	-	-	-	Set dollar amount of	
Ending Cash Balance	751,530	752,925	755,425	755,425	709,425	663,425	617,425	571,425	525,425	\$750,000	
Cash Reserves Target	750,000	750,000	750,000	750,000	750,000	750,000	750,000	750,000	750,000		

Fund Purpose:

This fund pays for police vehicle off duty accident claims.

Explanation of Revenue Sources:

This fund charges police officers for liability insurance and gasoline costs for take home police vehicles. Deductions from officers for gas and insurance were suspended in 2017 and are estimated to be suspended for 2018 in accordance with an agreement with the Fraternal Order of Police (FOP). The agreement calls for the suspension of the deduction based on the price of gas and the balance of cash in this fund. The decrease in revenue is the result of suspending the payroll deduction for sworn officers as outlined in the agreement between the Police Department and the FOP. This fund receives revenue from interest earned on the fund's cash balance. Interest rates are expected to rise over the next few years, increasing interest earnings revenue.

Explanation of Expenditures and Significant Changes/Variations:

Claims have been minimal in this fund since it was created.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Proposed Expenditures
	TAKE HOME VEHICLE POLICE							
278-0801-421.22-01	C.S. GASOLINE	0	0	0	0	0	124-	0
LEVEL	TEXT							
BUDG	POLICE FUEL FOR OFF DUTY OFFICERS							
*	SUPPLIES	0	0	0	0	0	124-	0
278-0801-421.39-12	LIABILITY	7,086	9,986	10,000	10,000	0	0	50,000
LEVEL	TEXT							
BUDG	RESERVE FOR ESTIMATED CLAIMS PAID		50,000					
	CLAIMS HAVE BEEN LESS THAN BUDGET DURING THE PAST SEVERAL YEARS		50,000					
*	OTHER SERVICES & CHARGES	7,086	9,986	10,000	10,000	0	0	50,000
**	POLICE DEPARTMENT	7,086	9,986	10,000	10,000	0	124-	50,000
57								
***	TAKE HOME VEHICLE POLICE	7,086	9,986	10,000	10,000	0	124-	50,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Estimated Revenue
TAKE HOME VEHICLE POLICE								
278-0000-340.30-00	POLICE LIABILITY	56,100	0	0	0	0	0	0
*		56,100	0	0	0	0	0	0
278-0000-361.00-00	INTEREST EARNINGS	6,265	6,939	4,000	10,000	6,998	6,061	4,000
LEVEL	TEXT		TEXT AMT					
BUDG	ESTIMATED INTEREST EARNINGS ON FUND BALANCES		4,000					
			4,000					
*		6,265	6,939	4,000	10,000	6,998	6,061	4,000
278-0000-380.10-94	SWORN POLICE GAS	56,100	1,960	0	2,500	1,984	1,440	0
*		56,100	1,960	0	2,500	1,984	1,440	0
**	TAKE HOME VEHICLE POLICE	118,465	8,899	4,000	12,500	8,982	7,501	4,000
51								
88**	TAKE HOME VEHICLE POLICE	118,465	8,899	4,000	12,500	8,982	7,501	4,000

Fund 280 - Police Block Grants

Fund Type	Special Revenue Funds				Control	City Funds					
	2016 Actual	2017 Actual	2018 Amended Budget	06/30/18 Actual	2019 Proposed Budget	Forecast				Budget Variance 2018-2019	% Change
						2020	2021	2022	2023		
Revenue											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Fines, Forfeitures, and Fees	-	-	-	-	-	-	-	-	-	-	-
Interest Earnings	35	36	35	32	35	35	35	35	35	-	0%
Bond Proceeds	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	35	36	35	32	35	35	35	35	35	-	0%
Expenditures by Type											
Personnel											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-	-
Services & Charges											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Debt Service											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Total Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Capital	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-	-	-	-	-	-
Net Surplus / (Deficit)	35	36	35	32	35	35	35	35	35		
Beginning Cash Balance	3,844	3,879	3,927		3,962	3,997	4,032	4,067	4,102	Cash Reserve No reserve requirement	
Cash Adjustments	(1)	13	-		-	-	-	-	-		
Ending Cash Balance	3,879	3,927	3,962		3,997	4,032	4,067	4,102	4,137		
Cash Reserves Target	-	-	-		-	-	-	-	-		

Fund Purpose:

This fund has been used to account for certain Police grants.

Explanation of Revenue Sources:

Currently, this fund only receives revenue from interest earned on the fund's cash balance.

Explanation of Expenditures and Significant Changes/Variations:

Justice Assistance Grant 2009-SB-B9-1280 was essentially completed in 2014. There are no open grants at this time.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Estimated Revenue
POLICE BLOCK GRANTS								
280-0000-361.00-00	INTEREST EARNINGS	35	36	35	35	36	32	35
LEVEL	TEXT	TEXT AMT						
BUDG	INTEREST	35	36	35	35	36	32	35
*		35	36	35	35	36	32	35
**	POLICE BLOCK GRANTS	35	36	35	35	36	32	35
***	POLICE BLOCK GRANTS	35	36	35	35	36	32	35

Fund 292 - Police Grants

Fund Type	Special Revenue Funds				Control	City Funds					
	2016 Actual	2017 Actual	2018 Amended Budget	06/30/18 Actual	2019 Proposed Budget	Forecast				Budget Variance 2018-2019	%
						2020	2021	2022	2023		Change
Revenue											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Fines, Forfeitures, and Fees	-	-	-	-	-	-	-	-	-	-	-
Interest Earnings	-	-	-	-	-	-	-	-	-	-	-
Bond Proceeds	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	-	-	-	-	-	-	-	-	-	-	-
Expenditures by Type											
Personnel											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-	-
Services & Charges											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Debt Service											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	44,568	28,178	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Total Services & Charges	44,568	28,178	-	-	-	-	-	-	-	-	-
Capital	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	44,568	28,178	-	-	-	-	-	-	-	-	-
Net Surplus / (Deficit)	(44,568)	(28,178)	-	-	-	-	-	-	-	-	-
Beginning Cash Balance	121,196	76,628	48,451	48,451	48,451	48,451	48,451	48,451	48,451	48,451	Cash Reserve No reserve requirement
Cash Adjustments	1	-	-	-	-	-	-	-	-	-	
Ending Cash Balance	76,628	48,451	48,451	48,451	48,451	48,451	48,451	48,451	48,451	48,451	
Cash Reserves Target	-	-	-	-	-	-	-	-	-	-	

Fund Purpose:

This fund was established to track the revenue and expenditures related to specific Federal Grants. Federal Grant revenue and expenditures are now tracked in Fund 295.

Explanation of Revenue Sources:

Explanation of Expenditures and Significant Changes/Variations:

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Proposed Expenditures
POLICE GRANTS								
292-8830-421.39-89	MISC CHARGES & SVCS	44,568	28,178	0	0	21,735	0	0
*	OTHER SERVICES & CHARGES	44,568	28,178	0	0	21,735	0	0
**	DOJ GRANT III	44,568	28,178	0	0	21,735	0	0
***	POLICE GRANTS	44,568	28,178	0	0	21,735	0	0

Fund 294 - Regional Police Academy

Fund Type	Special Revenue Funds				Control	City Funds					
	2016 Actual	2017 Actual	2018 Amended Budget	06/30/18 Actual	2019 Proposed Budget	Forecast				Budget Variance 2018-2019	%
						2020	2021	2022	2023		
Revenue											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	21,650	19,075	25,000	20,967	20,000	20,000	20,000	20,000	20,000	(5,000)	-20%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	-	-	-	-	-
Interest Earnings	743	775	500	746	500	500	500	500	500	-	0%
Bond Proceeds	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	-	50	2,500	-	2,000	2,000	2,000	2,000	2,000	(500)	-20%
Transfers In	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	22,393	19,900	28,000	21,713	22,500	22,500	22,500	22,500	22,500	(5,500)	-20%
Expenditures by Type											
Personnel											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-	-	-
Supplies	-	765	1,500	190	1,500	1,500	1,500	1,500	1,500	-	0%
Services & Charges											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	10,746	3,150	10,000	6,150	10,000	10,000	10,000	10,000	10,000	-	0%
Travel	-	-	1,500	-	1,500	1,500	1,500	1,500	1,500	-	0%
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Debt Service											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	5,789	4,721	9,500	2,833	9,500	9,500	9,500	9,500	9,500	-	0%
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Total Services & Charges	16,535	7,871	21,000	8,983	21,000	21,000	21,000	21,000	21,000	-	0%
Capital	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	16,535	8,637	22,500	9,173	22,500	22,500	22,500	22,500	22,500	-	0%
Net Surplus / (Deficit)	5,858	11,263	5,500	12,540	-	-	-	-	-		
Beginning Cash Balance	70,112	75,941	87,473		92,973	92,973	92,973	92,973	92,973	Cash Reserve	
Cash Adjustments	(28)	269	-		-	-	-	-	-	25% of Annual expenditures	
Ending Cash Balance	75,941	87,473	92,973		92,973	92,973	92,973	92,973	92,973		
Cash Reserves Target	4,134	2,159	5,625		5,625	5,625	5,625	5,625	5,625		

Fund Purpose:

This fund was established to fund the cost of course material and instructors at the South Bend Police Academy.

Explanation of Revenue Sources:

The enforcement courses are offered to other police departments who pay a fee to attend the training. This fund also receives revenue from interest earned on the fund's cash balance.

Explanation of Expenditures and Significant Changes/Variations:

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Proposed Expenditures
POLICE ACADEMY								
294-0801-421.22-24	OTHER OPERATING SUPPLIES	0	765	1,500	1,500	190	190	1,500

LEVEL	TEXT	TEXT AMT
BUDG	OTHER SUPPLIES	1,500
		1,500

*	SUPPLIES	765	1,500	1,500	190	190	1,500
294-0801-421.32-03	TRAVEL	0	0	0	0	0	1,500
294-0801-421.32-23	TRAVEL - HOTEL	0	0	1,000	1,000	0	0
294-0801-421.32-24	TRAVEL - MEALS	0	0	250	250	0	0
294-0801-421.32-25	TRAVEL - OTHER	0	0	250	250	0	0
294-0801-421.39-70	EDUCATION & TRAINING	10,746	3,150	10,000	10,000	6,150	10,000

LEVEL	TEXT	TEXT AMT
BUDG	TRAINING	10,000
		10,000

294-0801-421.39-89	MISC CHARGES & SVCS	2,680	2,973	4,250	4,250	2,484	1,723	4,250
64								
LEVEL								
BUDG	OTHER EXPENSES		4,250					
			4,250					

*	OTHER SERVICES & CHARGES	13,426	6,123	15,750	15,750	8,634	7,873	15,750

**	POLICE DEPARTMENT	13,426	6,888	17,250	17,250	8,824	8,063	17,250

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Estimated Revenue
POLICE ACADEMY								
294-0000-342.19-00	REGIONAL ACADEMY TUITION	21,650	19,075	20,000	25,000	21,167	20,967	20,000
LEVEL	TEXT							
BUDG	ACADEMY TUITION		20,000					
			20,000					
*		21,650	19,075	20,000	25,000	21,167	20,967	20,000
294-0000-360.00-00 MISCELLANEOUS REVENUE								
LEVEL	TEXT							
BUDG	MISC REVENUE		2,000					
			2,000					
*		0	50	2,000	2,000	0	0	2,000
294-0000-361.00-00 INTEREST EARNINGS								
LEVEL	TEXT							
BUDG	INTEREST		500					
			500					
*		743	775	500	1,000	869	746	500
POLICE ACADEMY								
**		22,393	19,900	22,500	28,000	22,036	21,713	22,500
POLICE ACADEMY								
***		22,393	19,900	22,500	28,000	22,036	21,713	22,500

Fund 295 - COPS MORE Grant

Fund Type	Special Revenue Funds				Control	City Funds					
	2016 Actual	2017 Actual	2018 Amended Budget	06/30/18 Actual	2019 Proposed Budget	Forecast				Budget Variance 2018-2019	%
						2020	2021	2022	2023		Change
Revenue											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	174,506	18,344	79,173	25,422	53,750	53,750	53,750	53,750	53,750	(25,423)	-32%
Licenses & Permits	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Fines, Forfeitures, and Fees	-	-	-	-	-	-	-	-	-	-	-
Interest Earnings	1,168	1,606	2,000	1,078	500	500	500	500	500	(1,500)	-75%
Bond Proceeds	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	3,250	-	3,250	3,250	3,250	3,250	3,250	-	0%
Other Income	133,551	54,616	34,500	20,063	34,500	34,500	34,500	34,500	34,500	-	0%
Transfers In	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	309,225	74,566	118,923	46,563	92,000	92,000	92,000	92,000	92,000	(26,923)	-23%
Expenditures by Type											
Personnel											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-	-	-
Supplies	153,529	43,075	67,785	19,215	47,000	47,000	47,000	47,000	47,000	(20,785)	-31%
Services & Charges											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	11,000	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Debt Service											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	28,829	133,759	45,000	44,655	45,000	45,000	45,000	45,000	45,000	-	0%
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Total Services & Charges	39,829	133,759	45,000	44,655	45,000	45,000	45,000	45,000	45,000	-	0%
Capital	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	193,358	176,834	112,785	63,870	92,000	92,000	92,000	92,000	92,000	(20,785)	-18%
Net Surplus / (Deficit)	115,867	(102,268)	6,138	(17,306)	-	-	-	-	-		
Beginning Cash Balance	121,372	237,007	135,365		141,503	141,503	141,503	141,503	141,503	Cash Reserve No reserve requirement	
Cash Adjustments	(232)	625	-		-	-	-	-	-		
Ending Cash Balance	237,007	135,365	141,503		141,503	141,503	141,503	141,503	141,503		
Cash Reserves Target	-	-	-		-	-	-	-	-		

Fund Purpose:

This fund was established to track Federal Grants received for specific purposes outlined in each grant. The cash balance results from funds received from the grants along with impound towing fees.

Explanation of Revenue Sources:

The Community-Oriented Policing Services (COPS) Office of the Department of Justice offers grants through the Making Officer Redeployment Effective (MORE) program. This fund also receives revenue from interest earned on the fund's cash balance.

Explanation of Expenditures and Significant Changes/Variations:

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Proposed Expenditures
C.O.P.S. MORE GRANT								
295-0801-421.21-04	OFFICE SUPPLIES	0	0	2,000	2,000	0	0	2,000
295-0801-421.22-24	OTHER OPERATING SUPPLIES	153,529	43,075	45,000	65,785	19,215	19,215	45,000
LEVEL	TEXT	TEXT AMT						
BUDG	OTHER SUPPLIES	45,000						
		45,000						

*	SUPPLIES	153,529	43,075	47,000	67,785	19,215	19,215	47,000

295-0801-421.39-70	EDUCATION & TRAINING	11,000	0	0	0	0	0	0
295-0801-421.39-89	MISC CHARGES & SVCS	28,829	133,759	45,000	45,000	44,733	44,655	45,000
LEVEL	TEXT	TEXT AMT						
BUDG	OTHER EXPENSE	45,000						
		45,000						

*	OTHER SERVICES & CHARGES	39,829	133,759	45,000	45,000	44,733	44,655	45,000

0	POLICE DEPARTMENT	193,358	176,834	92,000	112,785	63,948	63,870	92,000

***	C.O.P.S. MORE GRANT	193,358	176,834	92,000	112,785	63,948	63,870	92,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Estimated Revenue
----------------	---------------------	-------------	-------------	----------------------	---------------------	-----------------	--------------------	------------------------

C.O.P.S. MORE GRANT
 295-0000-331.02-00 PUBLIC SAFETY

174,506	18,344	0	25,423	25,422	25,422	25,422	0
---------	--------	---	--------	--------	--------	--------	---

LEVEL TEXT
 * COMMON COUNCIL ORDINANCE 10197-12, PASSED 10-29-12

174,506	18,344	0	25,423	25,422	25,422	25,422	0
---------	--------	---	--------	--------	--------	--------	---

LEVEL TEXT
 * INTEREST

1,168	1,606	500	2,000	1,226	1,078	500
-------	-------	-----	-------	-------	-------	-----

LEVEL TEXT
 * 295-0000-380.10-99 MISC. REIMBURSEMENTS

124,711	44,776	20,000	20,000	14,012	14,012	20,000
---------	--------	--------	--------	--------	--------	--------

LEVEL TEXT
 * MSOS OPERATING REIMBURSEMENTS

124,711	44,776	20,000	20,000	14,012	14,012	20,000
---------	--------	--------	--------	--------	--------	--------

LEVEL TEXT
 ** C.O.P.S. MORE GRANT

300,385	64,726	20,500	47,423	40,660	40,512	20,500
---------	--------	--------	--------	--------	--------	--------

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Estimated Revenue
295-8100-367.00-00	DONATION PRIVATE SOURCES	0	0	750	750	0	0	750
LEVEL	TEXT							
BUDG	DONATIONS		750					
			750					

*		0	0	750	750	0	0	750

**	CRIME PREVENTION	0	0	750	750	0	0	750

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Estimated Revenue
295-8125-360.00-00	MISCELLANEOUS REVENUE	0	0	4,500	4,500	0	0	4,500
LEVEL	TEXT							
BUDG	MISC. REVENUE		4,500					
			4,500					
*		0	0	4,500	4,500	0	0	4,500
**	YOUTH REC. PROGRAM	0	0	4,500	4,500	0	0	4,500

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Estimated Revenue
295-8175-367.00-00	DONATION PRIVATE SOURCES	0	0	2,500	2,500	0	0	2,500
LEVEL	TEXT							
BUDG	DONATIONS		2,500					
			2,500					
*		0	0	2,500	2,500	0	0	2,500
**	TENNIS PROGRAM	0	0	2,500	2,500	0	0	2,500

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Estimated Revenue
295-8192-331.02-00	PUBLIC SAFETY	0	0	53,750	53,750	0	0	53,750
LEVEL	TEXT							
BUDG	FEDERAL GRANT		53,750					
			53,750					
*		0	0	53,750	53,750	0	0	53,750
295-8192-360.00-00	MISCELLANEOUS REVENUE	8,840	9,840	10,000	10,000	7,714	6,051	10,000
LEVEL	TEXT							
BUDG	IMPOUND FEES		10,000					
			10,000					
*		8,840	9,840	10,000	10,000	7,714	6,051	10,000
**	STATE GRANTS I	8,840	9,840	63,750	63,750	7,714	6,051	63,750
***	C.O.P.S. MORE GRANT	309,225	74,566	92,000	118,923	48,374	46,563	92,000

Fund 299 - Police Federal Drug Enforcement

Fund Type	Special Revenue Funds				Control	City Funds					
	2016 Actual	2017 Actual	2018 Amended Budget	06/30/18 Actual	2019 Proposed Budget	Forecast				Budget Variance 2018-2019	%
						2020	2021	2022	2023		Change
Revenue											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	10,786	51,823	50,000	6,201	50,000	50,000	50,000	50,000	50,000	-	0%
Licenses & Permits	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Fines, Forfeitures, and Fees	-	-	-	-	-	-	-	-	-	-	-
Interest Earnings	1,397	2,048	1,700	1,130	1,000	1,000	1,000	1,000	1,000	(700)	-41%
Bond Proceeds	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	14,536	-	-	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	26,719	53,871	51,700	7,330	51,000	51,000	51,000	51,000	51,000	(700)	-1%
Expenditures by Type											
Personnel											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-	-	-
Supplies	21,336	34,337	6,000	-	6,000	6,000	6,000	6,000	6,000	-	0%
Services & Charges											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Debt Service											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	1,290	16,372	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Total Services & Charges	1,290	16,372	-	-	-	-	-	-	-	-	-
Capital	30,787	98,491	45,000	-	45,000	45,000	45,000	45,000	45,000	-	0%
Total Expenditures	53,413	149,201	51,000	-	51,000	51,000	51,000	51,000	51,000	-	0%
Net Surplus / (Deficit)	(26,694)	(95,330)	700	7,330	-	-	-	-	-		
Beginning Cash Balance	252,752	226,058	130,729	-	131,429	131,429	131,429	131,429	131,429	Cash Reserve 25% of Annual expenditures	
Cash Adjustments	1	0	-	-	-	-	-	-	-		
Ending Cash Balance	226,058	130,729	131,429	-	131,429	131,429	131,429	131,429	131,429		
Cash Reserves Target	13,353	37,300	12,750	-	12,750	12,750	12,750	12,750	12,750		

Fund Purpose:

This fund was established to receive the Police Department's share of money acquired in drug enforcement activity. Expenditures are to be used to fund drug enforcement and training.

Explanation of Revenue Sources:

This fund receives the Police Department's share of money acquired in drug enforcement activity. This fund also receives revenue from interest earned on the fund's cash balance.

Explanation of Expenditures and Significant Changes/Variations:

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Proposed Expenditures
FEDERAL DRUG ENFORCEMENT								
299-0801-421.22-24	OTHER OPERATING SUPPLIES	21,336	34,337	6,000	6,000	0	0	6,000
LEVEL	TEXT	TEXT AMT						
BUDG	OTHER SUPPLIES		6,000					6,000
			6,000					
*	SUPPLIES	21,336	34,337	6,000	6,000	0	0	6,000
299-0801-421.39-89 MISC CHARGES & SVCS								
		1,290	16,372	0	0	0	0	0
*	OTHER SERVICES & CHARGES	1,290	16,372	0	0	0	0	0
299-0801-421.43-02 MOTOR EQUIPMENT								
		30,787	19,000	45,000	45,000	0	0	45,000
LEVEL	TEXT	TEXT AMT						
BUDG	VEHICLE PURCHASES		45,000					
			45,000					
299-0801-421.43-06	POLICE EQUIPMENT	0	79,491	0	0	0	0	0
75*	CAPITAL	30,787	98,491	45,000	45,000	0	0	45,000
**	POLICE DEPARTMENT	53,413	149,200	51,000	51,000	0	0	51,000
***	FEDERAL DRUG ENFORCEMENT	53,413	149,200	51,000	51,000	0	0	51,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Estimated Revenue
----------------	---------------------	-------------	-------------	----------------------	---------------------	-----------------	--------------------	------------------------

FEDERAL DRUG ENFORCEMENT								
299-0000-331.02-00	PUBLIC SAFETY	0	50,000	0	0	0	0	0
*		0	50,000	0	0	0	0	0

299-0000-336.10-00	DRUGS & NARCOTICS	10,786	1,823	50,000	50,000	6,201	6,201	50,000
--------------------	-------------------	--------	-------	--------	--------	-------	-------	--------

LEVEL	TEXT	TEXT AMT
BUDG	SEIZURE MONIES	50,000
	COMMON COUNCIL ORDINANCE 10197-12, PASSED 10-29-12	50,000

*		10,786	1,823	50,000	50,000	6,201	6,201	50,000
---	--	--------	-------	--------	--------	-------	-------	--------

299-0000-361.00-00	INTEREST EARNINGS	1,397	2,048	1,000	1,700	1,356	1,130	1,000
--------------------	-------------------	-------	-------	-------	-------	-------	-------	-------

LEVEL	TEXT	TEXT AMT
BUDG	INTEREST	1,000
		1,000

		1,397	2,048	1,000	1,700	1,356	1,130	1,000
--	--	-------	-------	-------	-------	-------	-------	-------

299-0000-391.01-00	SALE OF FIXED ASSETS	14,536	0	0	0	0	0	0
--------------------	----------------------	--------	---	---	---	---	---	---

*		14,536	0	0	0	0	0	0
---	--	--------	---	---	---	---	---	---

**	FEDERAL DRUG ENFORCEMENT	26,719	53,871	51,000	51,700	7,557	7,330	51,000
----	--------------------------	--------	--------	--------	--------	-------	-------	--------

***	FEDERAL DRUG ENFORCEMENT	26,719	53,871	51,000	51,700	7,557	7,330	51,000
-----	--------------------------	--------	--------	--------	--------	-------	-------	--------

Fund 705 - Police K-9 Unit

Fund Type	Special Revenue Funds				Control	City Funds					
	2016	2017	2018		2019	Forecast				Budget	
	Actual	Actual	Amended	06/30/18	Proposed	2020	2021	2022	2023	Variance	%
			Budget	Actual	Budget					2018-2019	Change
Revenue											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Fines, Forfeitures, and Fees	-	-	-	-	-	-	-	-	-	-	-
Interest Earnings	33	26	35	23	20	20	20	20	20	(15)	-43%
Bond Proceeds	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	2,000	-	2,000	2,000	2,000	2,000	2,000	-	0%
Other Income	-	-	-	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	33	26	2,035	23	2,020	2,020	2,020	2,020	2,020	(15)	-1%
Expenditures by Type											
Personnel											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-	-
Services & Charges											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Debt Service											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	1,044	-	2,020	-	2,020	2,020	2,020	2,020	2,020	-	0%
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Total Services & Charges	1,044	-	2,020	-	2,020	2,020	2,020	2,020	2,020	-	0%
Capital	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	1,044	-	2,020	-	2,020	2,020	2,020	2,020	2,020	-	0%
Net Surplus / (Deficit)	(1,011)	26	15	23	-	-	-	-	-		
Beginning Cash Balance	3,863	2,853	2,889		2,904	2,904	2,904	2,904	2,904		
Cash Adjustments	1	10	-		-	-	-	-	-		
Ending Cash Balance	2,853	2,889	2,904		2,904	2,904	2,904	2,904	2,904		
Cash Reserves Target	261	-	505		505	505	505	505	505		

Cash Reserve
25% of Annual expenditures

Fund Purpose:

This fund was established to account for donations for the Police K-9 unit and track expenditures of those funds.

Explanation of Revenue Sources:

This fund receives donations for the Police K-9 unit. This fund also receives revenue from interest earned on the fund's cash balance.

Explanation of Expenditures and Significant Changes/Variations:

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Proposed Expenditures
K-9 UNIT								
705-0801-421.39-89	MISC CHARGES & SVCS	1,044	0	2,020	2,020	0	0	2,020
LEVEL	TEXT							
BUDG	K-9 PURCHASES		2,020					
			2,020					
*	OTHER SERVICES & CHARGES	1,044	0	2,020	2,020	0	0	2,020
**	POLICE DEPARTMENT	1,044	0	2,020	2,020	0	0	2,020
***	K-9 UNIT	1,044	0	2,020	2,020	0	0	2,020

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Estimated Revenue
K-9 UNIT								
705-0000-361.00-00	INTEREST EARNINGS	33	26	20	35	27	23	20
LEVEL	TEXT		TEXT AMT					
BUDG	INTEREST EARNINGS ON FUND BALANCES		20					
			20					
*		33	26	20	35	27	23	20
		0	0	2,000	2,000	0	0	2,000
	705-0000-367.00-00							
	DONATION PRIVATE SOURCES							
LEVEL	TEXT		TEXT AMT					
BUDG	DONATIONS		2,000					
			2,000					
*		0	0	2,000	2,000	0	0	2,000
**	K-9 UNIT	33	26	2,020	2,035	27	23	2,020
***	K-9 UNIT	33	26	2,020	2,035	27	23	2,020

Fund 702 - Police Pension

Fund Type	Trust Funds				Control	City Funds					
	2016	2017	2018		2019	Forecast				Budget	
	Actual	Actual	Amended	06/30/18	Proposed	2020	2021	2022	2023	Variance	%
			Budget	Actual	Budget					2018-2019	Change
Revenue											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	5,991,750	6,204,179	5,993,000	3,113,529	6,347,700	6,347,700	6,347,700	6,347,700	6,347,700	354,700	6%
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Fines, Forfeitures, and Fees	-	-	-	-	-	-	-	-	-	-	-
Interest Earnings	6,695	6,279	4,500	3,974	4,500	4,500	4,500	4,500	4,500	-	0%
Bond Proceeds	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	14,482	14,811	8,000	882	8,000	8,000	8,000	8,000	8,000	-	0%
Transfers In	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	6,012,927	6,225,269	6,005,500	3,118,384	6,360,200	6,360,200	6,360,200	6,360,200	6,360,200	354,700	6%
Expenditures by Type											
Personnel											
Salaries & Wages	6,142,121	6,128,167	6,571,535	3,146,030	6,343,985	6,343,986	6,343,986	6,343,986	6,343,986	(227,550)	-3%
Fringe Benefits	231,533	683	3,717	261	3,717	3,717	3,717	3,717	3,717	-	0%
Total Personnel	6,373,654	6,128,850	6,575,252	3,146,291	6,347,702	6,347,703	6,347,703	6,347,703	6,347,703	(227,550)	-3%
Supplies	67	-	800	-	800	800	800	800	800	-	0%
Services & Charges											
Professional Services	3,000	3,000	5,500	3,200	5,500	5,500	5,500	5,500	5,500	-	0%
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	500	-	500	500	500	500	500	-	0%
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Debt Service											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	1,073	973	1,400	451	1,400	1,400	1,400	1,400	1,400	-	0%
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Total Services & Charges	4,073	3,973	7,400	3,651	7,400	7,400	7,400	7,400	7,400	-	0%
Capital	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	6,377,794	6,132,823	6,583,452	3,149,943	6,355,902	6,355,903	6,355,903	6,355,903	6,355,903	(227,550)	-3%
Net Surplus / (Deficit)	(364,867)	92,446	(577,952)	(31,558)	4,298	4,297	4,297	4,297	4,297		
Beginning Cash Balance	1,155,658	791,162	886,366		308,414	312,712	317,010	321,307	325,604		
Cash Adjustments	371	2,759	-		-	-	-	-	-		
Ending Cash Balance	791,162	886,366	308,414		312,712	317,010	321,307	325,604	329,902		
Cash Reserves Target	637,779	613,282	658,345		635,590	635,590	635,590	635,590	635,590		
										Cash Reserve	
										10% of Annual expenditures	

Fund Purpose:

This fund accounts for the operation of a pension plan for former Police Department employees and receives reimbursement from the State of Indiana.

Explanation of Revenue Sources:

The fund receives state pension relief reimbursement two times per year, typically in June and December. This fund also receives revenue from interest earned on the fund's cash balance.

Explanation of Expenditures and Significant Changes/Variations:

Retiree health insurance was paid from this fund through 2016; that cost was not reimbursed by the state and was transferred to the regular Police Department budget.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Proposed Expenditures
POLICE PENSION FUND								
702-0803-645.10-01	REGULAR WAGES	8,748	8,922	9,108	9,108	4,934	4,175	9,108
LEVEL	TEXT		TEXT AMT					
BUDG	SECRETARY SALARY		9,108					
			9,108					
702-0803-645.11-01 FICA - REGULAR								
702-0803-645.11-01	FICA - REGULAR	669	683	697	697	261	261	697
LEVEL	TEXT		TEXT AMT					
BUDG	\$ 9,108 X 7.65% =		697					
			697					
702-0803-645.11-04 PERF - REGULAR								
702-0803-645.11-04	PERF - REGULAR	0	0	1,020	1,020	0	0	1,020
LEVEL	TEXT		TEXT AMT					
BUDG	\$ 9,108 X 11.2% =		1,020					
			1,020					
702-0803-645.11-15 MEDICAL, SURGICAL, DENTAL								
702-0803-645.11-15	MEDICAL, SURGICAL, DENTAL	0	0	2,000	2,000	0	0	2,000
LEVEL	TEXT		TEXT AMT					
BUDG	PENSION PHYSICALS		2,000					
			2,000					
* PERSONNEL SERVICES								
		9,417	9,605	12,825	12,825	5,195	4,436	12,825
702-0803-645.21-03	C.S. OFFICE SUPPLIES	67	0	800	800	0	0	800
LEVEL	TEXT		TEXT AMT					
BUDG			0					
			0					
* SUPPLIES								
		67	0	800	800	0	0	800
702-0803-645.31-01	LEGAL SERVICES	0	0	2,500	2,500	0	0	2,500
LEVEL	TEXT		TEXT AMT					
BUDG	LEGAL SERVICES		2,500					
			2,500					
702-0803-645.31-06 OTHER PROFESSIONAL SVCS								
		3,000	3,000	3,000	3,000	3,200	3,200	3,000
LEVEL	TEXT		TEXT AMT					
BUDG	INFRS - GASB 67 & 68 VALUATION - PRICE WATERHOUSE COOPERS		3,000					
			3,000					
702-0803-645.32-02 POSTAGE								
		1,073	973	1,400	1,400	717	451	1,400
LEVEL	TEXT		TEXT AMT					

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Proposed Expenditures
BUDG	POSTAGE/MAILING PENSION CHECKS		1,400					
		0	1,400	500	500	0	0	500
LEVEL	TEXT		TEXT AMT					
BUDG	TRAVEL		500					
			500					

*	OTHER SERVICES & CHARGES	4,073	3,973	7,400	7,400	3,917	3,651	7,400
702-0803-702.10-06	DEATH BENEFITS	48,000	36,000	120,000	120,000	12,000	12,000	120,000
LEVEL	TEXT		TEXT AMT					
BUDG	DEATH BENEFIT PAYMENTS 10 @ \$ 12,000		120,000					
			120,000					
702-0803-702.10-07	PENSION RETIRED PERSONNEL	4,125,778	4,207,764	4,288,512	4,288,512	2,472,124	2,119,904	4,239,808
LEVEL	TEXT		TEXT AMT					
BUDG	RETIRED POLICE OFFICERS BENEFITS FOR 2019		4,239,808					
			4,239,808					
702-0803-702.10-08	PENSIONS CURRENT YEAR	31,985	0	150,000	150,000	21,067	17,535	75,000
LEVEL	TEXT		TEXT AMT					
BUDG	POLICE OFFICERS ELIGIBLE TO RETIRE IN 2019		75,000					
	(SEE ATTACHED LIST)							
	NOTE: AN ADDITIONAL \$ 31,294 IS RETAINED IN THE							
	OPERATING BALANCE TO ALLOW FOR AN ADDITIONAL							
	APPROPRIATION IF ALL OFFICERS ELIGIBLE TO RETIRE							
	WOULD RETIRE.							
702-0803-702.10-09	PENSIONS DEPENDENTS	1,809,022	1,875,481	1,919,145	1,919,145	1,057,141	907,650	1,815,299
LEVEL	TEXT		TEXT AMT					
BUDG	WIDOW & DEPENDENTS BENEFITS FOR 2019		1,815,299					
			1,815,299					
702-0803-702.10-10	DEFF RETI OPT PLAN(DROP)	118,588	0	84,770	84,770	84,767	84,767	84,770
LEVEL	TEXT		TEXT AMT					
BUDG	DROP PAYMENT TO SGT MICHAEL GRANT WHO IS RETIRING IN 2018.		84,770					
			84,770					

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Proposed Expenditures
702-0803-702.11-08	RETIREE HEALTH INSURANCE	230,864	0	0	0	0	0	0
*	PERSONNEL SERVICES	6,364,237	6,119,245	6,562,427	6,562,427	3,647,099	3,141,855	6,334,877
**	POLICE PENSION	6,377,794	6,132,823	6,583,452	6,583,452	3,656,211	3,149,943	6,355,902
***	POLICE PENSION FUND	6,377,794	6,132,823	6,583,452	6,583,452	3,656,211	3,149,943	6,355,902

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Estimated Revenue
POLICE PENSION FUND								
702-0000-335.06-00	CIGAR. TAX-POLICE PENSION	5,991,750	6,204,179	5,993,000	5,993,000	3,113,529	3,113,529	6,227,058
LEVEL	TEXT	TEXT AMT						
BUDG	STATE PENSION RELIEF REIMBURSEMENT 2019 ESTIMATE	5,991,750	6,204,179	5,993,000	5,993,000	3,113,529	3,113,529	6,227,058
*		12,773	14,811	8,000	8,000	1,110	882	8,000
702-0000-360.00-00 MISCELLANEOUS REVENUE								
LEVEL	TEXT	TEXT AMT						
BUDG	MISC. REVEE ESTIMATE FOR 2018 PER DCN PINKERT	12,773	14,811	8,000	8,000	1,110	882	8,000
*		6,695	6,279	4,500	4,500	3,974	3,974	4,500
702-0000-361.00-00 INTEREST EARNINGS								
LEVEL	TEXT	TEXT AMT						
BUDG	INEREST REVENUE ESTIMATE FOR 2018 PER DCN PINKERT	6,695	6,279	4,500	4,500	3,974	3,974	4,500
*		1,709	0	0	0	0	0	0
702-0000-380.10-99 MISC. REIMBURSEMENTS								
LEVEL	TEXT	TEXT AMT						
BUDG	INEREST REVENUE ESTIMATE FOR 2018 PER DCN PINKERT	1,709	0	0	0	0	0	0
*		6,012,927	6,225,269	6,005,500	6,005,500	3,118,613	3,118,384	6,239,558
**	POLICE PENSION FUND	6,012,927	6,225,269	6,005,500	6,005,500	3,118,613	3,118,384	6,239,558
***	POLICE PENSION FUND	6,012,927	6,225,269	6,005,500	6,005,500	3,118,613	3,118,384	6,239,558