



2020 BUDGET PRESENTATION

FIRE DEPARTMENT

AUGUST 21, 2019

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Common Council 2020 Budget Hearings Fire Department



2020 Department Goals

- Achieve ISO 1 Rating
- Improve Diversity
- Increase Number of Community Paramedicine Patients Served





Operating Budget – Highlights & Changes

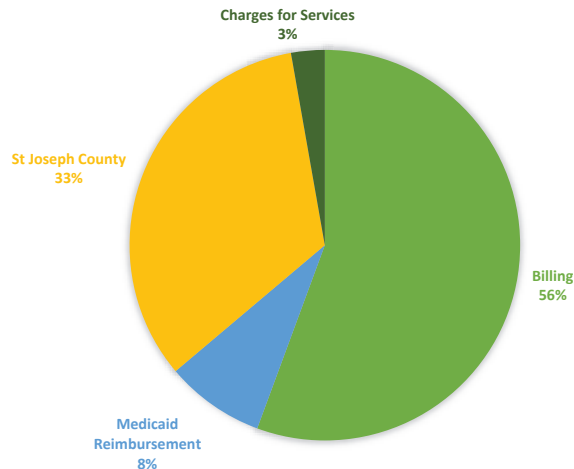
- EMS operating revenues and expenditures are being accounted for into the General Fund, return to past practice
- No change in revenues or expenditures, accounting change only
- Better reflects operations, firefighters respond to both medical and fire calls



Operating Budget – Highlights & Changes

EMS Revenues: \$5.4 Million

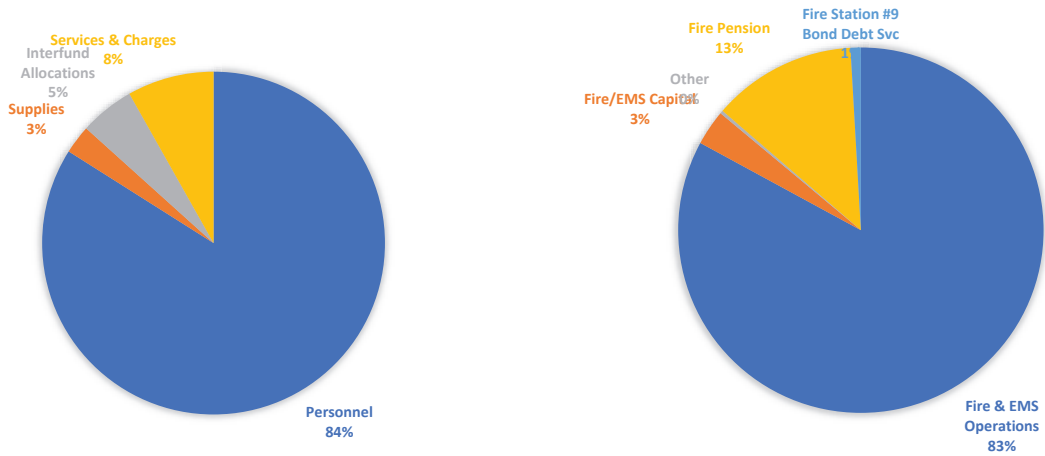
- Neonatal Revenue Discontinued (\$340,000 annually)
- Medicaid Reimbursement Significantly Lower – around \$440,000 expected in 2020





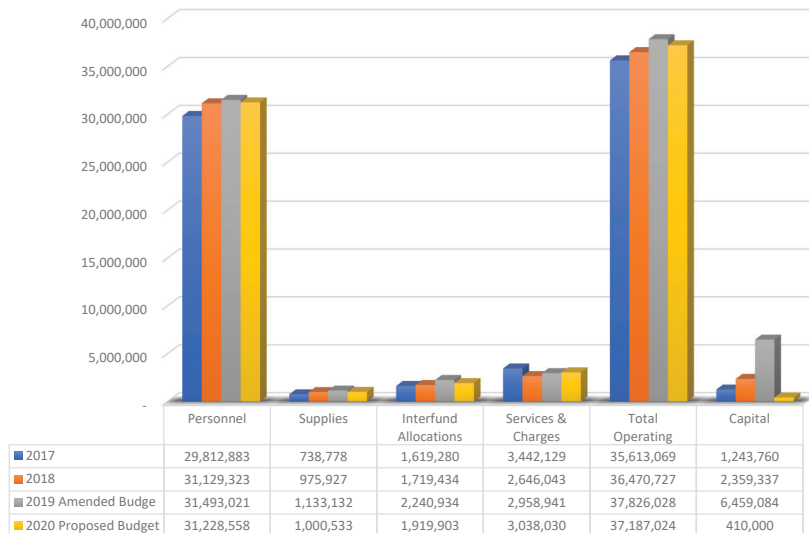
Operating Budget – Highlights & Changes

- Total Expenditures: \$37,597,024 (15% decrease due to capital, 2019 included cost for Fire Station 9 construction)
- Operating Expenditures: \$37,187,024 (2% decrease)



Operating Budget – Highlights & Changes

By category per year:





Operating Budget – Personnel changes

- Eliminating two positions due to Memorial Hospital terminating the contract for neonatal transport (about \$180,000 savings in salaries, and benefits)
- Eliminating Neo Natal add pay (\$100,000 annually)
- Reallocating one position from Neonatal transport to the Community Paramedic Program
- Salaries grow by 2%



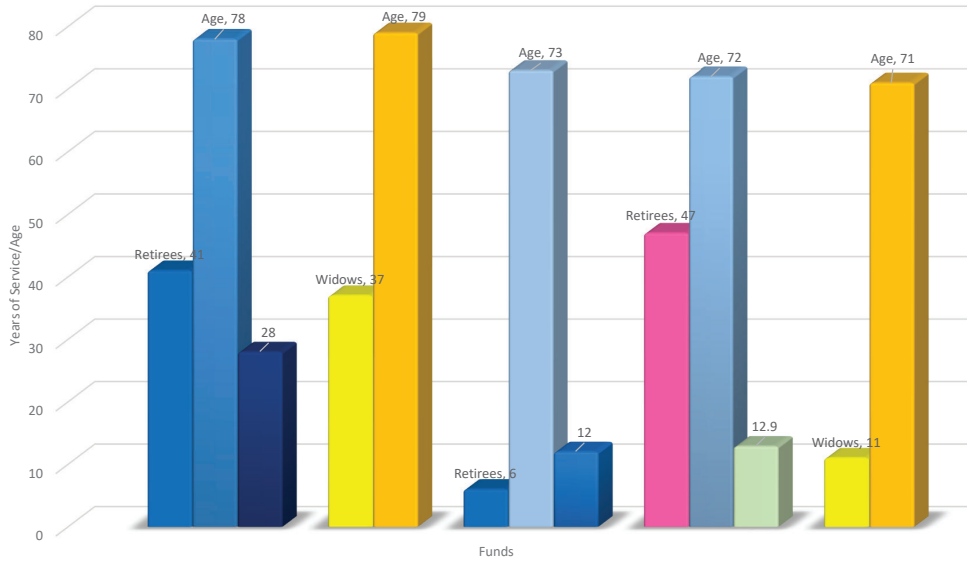
Operating Budget – Personnel Expenditures: \$31,228,558 (1% decrease)

- Decrease due to:
 - Neo Natal transport program elimination
 - Only one round of recruit school expected
 - Some other savings / efficiencies in benefits based on trends
- Personnel Cost Support the Following Services:
 - Fire Suppression and Prevention
 - Emergency Medical Services
 - HAZMAT
 - Water Rescue
 - Technical Rescue





Pension Expenditures: \$4,799,311



1937	
Retirees	41
Age	78
YIR	28
1937 Widow	
Widows	37
Age	79
1937 DROP	
Retirees	6
Age	73
YIR	12
1977 Convertees	
Retirees	47
Age	72
YIR	12.9
1977 C Widows	
Widows	11
Age	71
Total	142
Relief	142



Operating Budget – Expenditures:

Supplies: \$1,000,533 (12% decrease)

- 2019 had some grant related and other one time purchases not budgeted in 2020 (about \$120,000)

Services: \$4,957,933 (5% decrease)

- Neonatal refunds to memorial hospital discontinued (\$120,000)
- Decrease in Interfund Allocations (\$320,000)





2020 Capital Projects

- Replacement of existing apparatus and equipment only
- Fleet: two pumpers, one ambulance and two command vehicles to maintain functioning fleet (\$1.34 million)
- Equipment: cardiac monitors that reached end of life (\$280K)



2020 – Special Initiatives - Community Paramedicine

- Expand on Successful Pilot
- Add a Second Position
- Goal: Serve 300 Patients in 2020





2020 – Special Initiatives

Cancer Prevention

- Ongoing Effort – Study Needed
- Working on Assistance to Fire Fighters grant proposal
- Departmental Actions



2020 – Special Initiatives Drone program



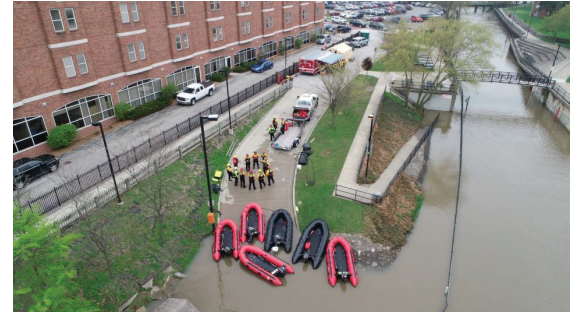


2020 – Special Initiatives – Community Risk Reduction

- Public Education and Outreach
- Smoke Alarm Program



Indiana River Rescue School





Questions?



Fund 101 - General Fund Fire Department (0901)

Expenditures by Type	2017 Actual	2018 Actual	2019 Amended Budget	06/30/19 Actual	2020 Proposed Budget	Forecast				Budget Variance 2019-2020	% Change
						2021	2022	2023	2024		
Personnel											
Salaries & Wages	12,351,075	13,090,460	12,608,788	6,246,019	16,336,954	16,635,478	16,939,969	17,250,533	17,567,325	3,728,166	30%
Health Insurance	2,624,216	2,593,357	2,017,004	792,055	2,473,015	2,622,115	2,771,215	2,941,615	3,112,015	456,011	23%
Fringe Benefits	2,220,723	2,450,902	2,429,103	1,156,867	3,078,688	3,090,676	3,102,960	3,115,544	3,128,439	649,585	27%
Total Personnel	17,196,014	18,134,719	17,054,895	8,194,940	21,888,657	22,348,269	22,814,144	23,307,692	23,807,779	4,833,762	28%
Supplies	289,404	405,751	648,053	318,649	898,937	898,937	898,937	898,937	898,937	250,884	39%
Services & Charges											
Professional Services	286,250	163,002	338,825	83,697	224,000	224,000	224,000	224,000	224,000	(114,825)	-34%
Printing & Advertising	1,992	132	3,000	-	3,000	3,000	3,000	3,000	3,000	-	0%
Utilities	230,909	275,135	235,000	134,877	317,666	322,750	327,935	333,223	338,617	82,666	35%
Education & Training	82,549	76,396	83,049	23,240	93,000	93,000	93,000	93,000	93,000	9,951	12%
Travel	18,996	38,825	20,500	20,413	20,500	20,500	20,500	20,500	20,500	-	0%
Repairs & Maintenance	858,151	911,197	811,868	500,750	807,000	807,000	807,000	807,000	807,000	(4,868)	-1%
Other Interfund Allocations	1,599,252	1,498,978	1,979,778	989,886	1,909,744	2,161,858	2,194,141	2,233,709	2,269,982	(70,034)	-4%
Other Services & Charges	16,417	12,470	18,500	4,715	38,500	38,500	38,500	38,500	38,500	20,000	108%
Transfers Out	-	-	608,052	304,026	-	-	-	-	-	(608,052)	-100%
Total Services & Charges	3,094,516	2,976,134	4,098,572	2,061,603	3,413,410	3,670,608	3,708,076	3,752,932	3,794,599	(685,162)	-17%
Capital	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	20,579,934	21,516,603	21,801,520	10,575,193	26,201,004	26,917,814	27,421,157	27,959,561	28,501,315	4,399,484	20%
Revenue											
Charges for Services	25	-	3,097	2,677	500	500	500	500	500	(2,597)	-84%
Intergov./ Grants	-	-	144,614	-	67,486	-	-	-	-	(77,128)	-53%
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	42,382	7,213	1,000	123	1,000	1,000	1,000	1,000	1,000	-	0%
Total Revenue	42,407	7,213	148,711	2,800	68,986	1,500	1,500	1,500	1,500	(79,725)	-54%

Department Purpose:

The South Bend Fire Department exists to provide our community with the highest quality emergency services protecting life and property through education, response, and dynamic outreach. The objective of the South Bend Fire Department is to provide rapid and efficient response to emergency medical incidents, fires, hazardous materials incidents, and complex rescue situations in order to safeguard the life and property of our citizens. This requires planning and development of response capabilities to ensure that future needs and the efficiency of operations are addressed. Public education and prevention services are provided to ensure citizen safety before an incident occurs. This is the safest and most cost-effective method for providing public safety. The South Bend Fire Department endeavors to give the best emergency medical care available backed by evidence-based medical practices which give citizens the best chance for positive outcomes and continued quality of life. Providing the members of the South Bend Fire Department with the latest and best available equipment and training to perform their duties gives them the tools to effect the best possible outcomes when emergencies occur. The South Bend Fire Department is dedicated to providing expert-level service with an all-hazards approach to public safety.

Fund 101 - General Fund Emergency Medical Services (0902)

Expenditures by Type	2017 Actual	2018 Actual	2019 Amended Budget	06/30/19 Actual	2020 Proposed Budget	Forecast				Budget Variance 2019-2020	% Change
						2021	2022	2023	2024		
Personnel											
Salaries & Wages	-	-	-	-	138,605	141,538	144,532	147,584	150,698	138,605	-
Health Insurance	-	-	-	-	46,442	49,242	52,042	55,242	58,442	46,442	-
Fringe Benefits	-	-	-	-	27,106	27,697	28,303	28,919	29,549	27,106	-
Total Personnel	-	-	-	-	212,153	218,477	224,877	231,745	238,689	212,153	-
Supplies	-	-	-	-	72,696	72,696	72,696	72,696	72,696	72,696	-
Services & Charges											
Professional Services	-	-	-	-	80,610	80,610	80,610	80,610	80,610	80,610	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	4,000	4,000	4,000	4,000	4,000	4,000	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	243,600	243,600	243,600	243,600	243,600	243,600	-
Other Interfund Allocations	-	-	-	-	10,159	10,159	10,176	10,194	10,211	10,159	-
Other Services & Charges	-	-	-	-	20,000	20,000	20,000	20,000	20,000	20,000	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Total Services & Charges	-	-	-	-	358,369	358,369	358,386	358,404	358,421	358,369	-
Capital	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	-	-	-	-	643,218	649,542	655,959	662,845	669,806	643,218	-
Revenue											
Charges for Services	-	-	-	-	3,597,000	3,597,000	3,597,000	3,597,000	3,597,000	3,597,000	-
Licenses & Permits	-	-	-	-	24,000	24,000	24,000	24,000	24,000	24,000	-
Fines, Forfeitures, and Fees	-	-	-	-	1,000	1,000	1,000	1,000	1,000	1,000	-
Other Income	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	-	-	-	-	3,622,000	3,622,000	3,622,000	3,622,000	3,622,000	3,622,000	-

Fund 249 - Public Safety LOIT

Fund Type	Special Revenue Funds				Control	City Funds					
	2017 Actual	2018 Actual	2019 Amended Budget	06/30/19 Actual	2020 Proposed Budget	Forecast				Budget Variance	% Change
						2021	2022	2023	2024	2019-2020	
Revenue											
Local Income Taxes	7,467,618	8,487,336	8,560,555	4,924,852	8,766,330	8,766,330	8,766,330	8,766,330	8,766,330	205,775	2%
Interest Earnings	8,413	22,175	34,000	25,989	10,000	10,000	10,000	10,000	10,000	(24,000)	-71%
Other Income	-	-	-	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	7,476,031	8,509,511	8,594,555	4,950,842	8,776,330	8,776,330	8,776,330	8,776,330	8,776,330	181,775	2%
Expenditures by Dept											
Police (0805)	4,169,424	4,265,266	4,454,976	1,715,033	4,619,658	4,717,806	4,817,278	4,922,726	5,029,554	164,682	4%
Fire (0905)	3,259,676	3,273,458	4,111,579	1,679,043	4,330,887	4,425,635	4,521,642	4,623,554	4,726,776	219,308	5%
Total Expenditures	7,429,100	7,538,724	8,566,555	3,394,076	8,950,545	9,143,441	9,338,920	9,546,280	9,756,330	383,990	4%
Expenditures by Type											
Personnel											
Salaries & Wages	5,440,721	5,514,445	6,549,606	2,604,077	6,623,926	6,748,812	6,876,184	7,006,139	7,138,683	74,320	1%
Health Insurance	1,003,414	1,016,663	859,680	314,827	1,068,156	1,132,556	1,196,956	1,270,556	1,344,156	208,476	24%
Fringe Benefits	984,964	1,007,616	1,157,269	475,171	1,258,463	1,262,073	1,265,780	1,269,585	1,273,491	101,194	9%
Total Personnel	7,429,100	7,538,724	8,566,555	3,394,076	8,950,545	9,143,441	9,338,920	9,546,280	9,756,330	383,990	4%
Supplies	-	-	-	-	-	-	-	-	-	-	-
Services & Charges											
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Total Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Capital	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	7,429,100	7,538,724	8,566,555	3,394,076	8,950,545	9,143,441	9,338,920	9,546,280	9,756,330	383,990	4%
Net Surplus / (Deficit)	46,931	970,787	28,000	1,556,766	(174,215)	(367,111)	(562,590)	(769,950)	(980,000)		
Beginning Cash Balance	938,797	988,905	1,958,708		1,986,708	1,812,493	1,445,382	882,792	112,842	Cash Reserve 8% of Annual expenditures - one month reserve	
Cash Adjustments	3,176	(984)	-		-	-	-	-	-		
Ending Cash Balance	988,905	1,958,708	1,986,708		1,812,493	1,445,382	882,792	112,842	(867,158)		
Cash Reserves Target	594,328	603,098	685,324		716,044	731,475	747,114	763,702	780,506		

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.

Fund 287 - Emergency Medical Services Capital

Fund Type	Enterprise Funds				Control	City Funds					
	2017 Actual	2018 Actual	2019 Amended Budget	06/30/19 Actual	2020 Proposed Budget	Forecast				Budget Variance	% Change
						2021	2022	2023	2024	2019-2020	
Revenue											
Intergov./ Grants	-	-	75,000	-	75,000	75,000	75,000	75,000	75,000	-	0%
Charges for Services	3,210,349	1,616,582	500,000	-	1,801,814	1,837,850	1,874,607	1,912,099	1,950,341	1,301,814	260%
Interest Earnings	38,066	79,982	70,000	43,360	9,868	10,842	10,968	10,176	8,344	(60,132)	-86%
Other Income	-	3,515	2,500	2,500	-	-	-	-	-	(2,500)	-100%
Transfers In	-	27,741	545,695	272,848	-	-	-	-	-	(545,695)	-100%
Total Revenue	3,248,415	1,727,820	1,193,195	318,708	1,886,682	1,923,692	1,960,575	1,997,275	2,033,685	693,487	58%
Expenditures by Type											
Personnel											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-	-	-
Supplies	-	39,950	18,800	18,800	-	-	-	-	-	(18,800)	-100%
Services & Charges											
Professional Services	264,051	25,402	11,636	-	-	-	-	-	-	(11,636)	-100%
Repairs & Maintenance	118	-	-	-	-	-	-	-	-	-	-
Debt Service											
Principal	401,821	361,561	436,250	216,099	698,185	636,053	747,144	843,568	945,189	261,935	60%
Interest & Fees	189,641	75,481	43,725	23,136	70,888	58,444	57,206	71,501	86,020	27,163	62%
Other Services & Charges	471,088	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	505,276	725,537	354,166	742,936	749,661	745,936	746,836	751,961	17,399	2%
Total Services & Charges	1,326,719	967,721	1,217,148	593,400	1,512,009	1,444,158	1,550,286	1,661,905	1,783,170	294,861	24%
Capital											
Land	-	-	-	-	-	-	-	-	-	-	-
Land Improvements	385,595	-	-	-	-	-	-	-	-	-	-
Bldgs & Bldg Improve.	20,666	38,741	1,210,901	17,910	250,000	250,000	250,000	250,000	250,000	(960,901)	-79%
Motor Equipment	762,499	674,323	947,586	612,880	-	-	-	-	-	(947,586)	-100%
Machinery & Equipment	75,000	206,172	1,067,840	456,314	160,000	150,000	150,000	150,000	150,000	(907,840)	-85%
Infrastructure	-	-	-	-	-	-	-	-	-	-	-
Total Capital	1,243,760	919,235	3,226,327	1,087,104	410,000	400,000	400,000	400,000	400,000	(2,816,327)	-87%
Total Expenditures	2,570,479	1,926,906	4,462,275	1,699,305	1,922,009	1,844,158	1,950,286	2,061,905	2,183,170	(2,540,266)	-57%
Net Surplus / (Deficit)	677,936	(199,086)	(3,269,080)	(1,380,597)	(35,327)	79,534	10,289	(64,630)	(149,485)		
Beginning Cash Balance	3,629,534	4,314,122	4,109,519		840,439	805,112	884,646	894,935	830,305	Cash Reserve	
Cash Adjustments	6,652	(5,516)	-		-	-	-	-	-	25% of Annual expenditures	
Ending Cash Balance	4,314,122	4,109,519	840,439		805,112	884,646	894,935	830,305	680,820		
Cash Reserves Target	642,620	481,727	1,115,569		480,502	461,040	487,572	515,476	545,793		

Fund Purpose:

This fund was established in 2015 to track capital expenditures related to Emergency Medical Services and the Fire Department. Capital purchases include fire apparatuses, ambulances, and major construction projects.

Explanation of Revenue Sources:

The fund receives revenues from Medicaid settlements and interfund transfers from EMS Operating Fund (288). This fund also receives revenue from interest earned on the fund's cash balance.

Explanation of Expenditures and Significant Changes/Variations:

Capital spending includes fleet needs, as well as updates and repair & maintenance to facilities. To keep the fleet within a servicable life span, generally the City aims to purchase 2 pumper trucks every 3 years and an aerial apparatus every 5 years. The City also purchases or refurbishes an ambulance each year. The Fire Department's capital needs have also begun to include debt service payments for facilities such as Station 5, the LJT Fire Training Center, and construction of the new Station 9 (paid for out of Fund 451).

Fund 288 - Emergency Medical Services Operating

Fund Type	Enterprise Funds				Control	City Funds					
	2017	2018	2019		2020	Forecast				Budget	%
	Actual	Actual	Amended	06/30/19	Proposed	2021	2022	2023	2024	Variance	Change
			Budget	Actual	Budget					2019-2020	
Revenue											
Licenses & Permits	21,220	24,659	24,000	11,741	-	-	-	-	-	(24,000)	-100%
Charges for Services	5,558,187	6,217,287	5,169,884	2,815,616	-	-	-	-	-	(5,169,884)	-100%
Fines, Forfeitures, and Fees	1,600	225	2,500	1,275	-	-	-	-	-	(2,500)	-100%
Interest Earnings	24,597	48,596	51,000	29,063	-	-	-	-	-	(51,000)	-100%
Donations	1,170	200	-	-	-	-	-	-	-	-	-
Other Income	17,256	21,159	5,000	891	-	-	-	-	-	(5,000)	-100%
Transfers In	-	-	988,936	494,468	-	-	-	-	-	(988,936)	-100%
Total Revenue	5,624,031	6,312,126	6,241,320	3,353,053	-	-	-	-	-	(6,241,320)	-100%
Expenditures by Type											
Personnel											
Salaries & Wages	3,430,857	3,712,912	4,009,648	2,049,871	-	-	-	-	-	(4,009,648)	-100%
Health Insurance	696,843	723,646	508,344	261,840	-	-	-	-	-	(508,344)	-100%
Fringe Benefits	600,307	645,395	687,748	371,610	-	-	-	-	-	(687,748)	-100%
Total Personnel	4,728,007	5,081,953	5,205,740	2,683,321	-	-	-	-	-	(5,205,740)	-100%
Supplies	290,594	341,657	411,762	134,727	-	-	-	-	-	(411,762)	-100%
Services & Charges											
Professional Services	26,491	157,713	74,610	17,859	-	-	-	-	-	(74,610)	-100%
Utilities	8,475	18,800	33,000	4,607	-	-	-	-	-	(33,000)	-100%
Education & Training	84,652	44,560	17,000	2,409	-	-	-	-	-	(17,000)	-100%
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	179,959	127,347	260,308	24,943	-	-	-	-	-	(260,308)	-100%
Other Interfund Allocations	20,028	220,456	261,156	130,578	-	-	-	-	-	(261,156)	-100%
Debt Service											
Principal	304	-	1,044	-	-	-	-	-	-	(1,044)	-100%
Interest & Fees	14	-	49	-	-	-	-	-	-	(49)	-100%
Other Services & Charges	148,812	181,063	166,000	104,731	-	-	-	-	-	(166,000)	-100%
Transfers Out	-	-	-	-	1,771,992	-	-	-	-	1,771,992	-
Total Services & Charges	468,735	749,939	813,167	285,128	1,771,992	-	-	-	-	958,825	118%
Capital	-	19,811	-	-	-	-	-	-	-	-	-
Total Expenditures	5,487,336	6,193,361	6,430,669	3,103,175	1,771,992	-	-	-	-	(4,658,677)	-72%
Net Surplus / (Deficit)	136,695	118,765	(189,349)	249,878	(1,771,992)	-	-	-	-		
Beginning Cash Balance	1,755,548	1,829,976	1,961,341		1,771,992	-	-	-	-		
Cash Adjustments	(62,268)	12,601	-		-	-	-	-	-		
Ending Cash Balance	1,829,976	1,961,341	1,771,992		-	-	-	-	-		
Cash Reserves Target	1,371,834	1,548,340	1,607,667		-	-	-	-	-		
										Cash Reserve	25% of Annual expenditures

Fund 289 - HAZMAT

Fund Type	Special Revenue Funds				Control	City Funds					
	2017 Actual	2018 Actual	2019 Amended Budget	06/30/19 Actual	2020 Proposed Budget	Forecast				Budget Variance 2019-2020	% Change
						2021	2022	2023	2024		
Revenue											
Charges for Services	6,435	-	10,000	9,350	10,000	10,000	10,000	10,000	10,000	-	0%
Interest Earnings	218	451	420	278	236	239	242	245	248	(184)	-44%
Other Income	-	-	-	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	6,653	451	10,420	9,628	10,236	10,239	10,242	10,245	10,248	(184)	-2%
Expenditures by Type											
Personnel											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-	-	-
Supplies	5,964	8,834	10,472	529	10,000	10,000	10,000	10,000	10,000	(472)	-5%
Services & Charges											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Total Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Capital	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	5,964	8,834	10,472	529	10,000	10,000	10,000	10,000	10,000	(472)	-5%
Net Surplus / (Deficit)	689	(8,383)	(52)	9,100	236	239	242	245	248		
Beginning Cash Balance	26,727	27,506	19,085		19,033	19,269	19,508	19,750	19,995	Cash Reserve 25% of Annual expenditures	
Cash Adjustments	89	(37)	-		-	-	-	-	-		
Ending Cash Balance	27,506	19,085	19,033		19,269	19,508	19,750	19,995	20,243		
Cash Reserves Target	1,491	2,209	2,618		2,500	2,500	2,500	2,500	2,500		

Fund Purpose:

This fund is used to account for the cost of the Hazardous Materials Response team. By ordinance the South Bend Fire Department charges businesses for Hazardous Materials Response. This typically happens once or twice a year. There are no employees associated with this fund, responses are made by firefighters of the South Bend Fire Department.

Explanation of Revenue Sources:

Funding is entirely dependent on the number of billable Hazardous Material responses in any given calendar year. This fund also receives revenue from interest earned on the fund's cash balance.

Explanation of Expenditures and Significant Changes/Variations:

In recent years, this fund has been used to purchase supplies for the HAZMAT response team. No major expenditures are planned.

Fund 291 - Indiana River Rescue

Fund Type	Special Revenue Funds				Control	City Funds					
	2017 Actual	2018 Actual	2019 Amended Budget	06/30/19 Actual	2020 Proposed Budget	Forecast				Budget Variance	%
						2021	2022	2023	2024	2019-2020	Change
Revenue											
Charges for Services	75,600	100,590	100,000	74,960	90,000	98,000	105,000	105,000	105,000	(10,000)	-10%
Interest Earnings	1,339	2,726	3,500	2,584	2,141	2,238	2,411	2,586	2,763	(1,359)	-39%
Donations	-	-	24,945	24,945	-	-	-	-	-	(24,945)	-100%
Other Income	-	5,152	-	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	76,939	108,468	128,445	102,489	92,141	100,238	107,411	107,586	107,763	(36,304)	-28%
Expenditures by Type											
Personnel											
Salaries & Wages	3,000	3,000	13,000	462	3,000	3,000	3,000	3,000	3,000	(10,000)	-77%
Fringe Benefits	777	-	2,500	-	2,500	2,500	2,500	2,500	2,500	-	0%
Total Personnel	3,777	3,000	15,500	462	5,500	5,500	5,500	5,500	5,500	(10,000)	-65%
Supplies	16,299	13,277	43,745	4,628	18,800	18,800	18,800	18,800	18,800	(24,945)	-57%
Services & Charges											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	1,000	890	1,000	1,000	1,000	1,000	1,000	-	0%
Education & Training	4,289	2,054	9,000	7,007	9,000	9,000	9,000	9,000	9,000	-	0%
Travel	5,629	9,845	14,500	705	15,000	15,000	16,000	16,000	16,000	500	3%
Repairs & Maintenance	65,298	21,764	51,520	7,520	43,000	43,000	43,000	43,000	43,000	(8,520)	-17%
Other Services & Charges	-	600	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Total Services & Charges	75,215	34,264	76,020	16,122	68,000	68,000	69,000	69,000	69,000	(8,020)	-11%
Capital	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	95,291	50,541	135,265	21,211	92,300	92,300	93,300	93,300	93,300	(42,965)	-32%
Net Surplus / (Deficit)	(18,352)	57,927	(6,820)	81,278	(159)	7,938	14,111	14,286	14,463		
Beginning Cash Balance	141,771	123,859	181,646	-	174,826	174,667	182,605	196,716	211,002	Cash Reserve	
Cash Adjustments	440	(141)	-	-	-	-	-	-	-	25% of Annual expenditures	
Ending Cash Balance	123,859	181,646	174,826	-	174,667	182,605	196,716	211,002	225,465		
Cash Reserves Target	23,823	12,635	33,816	-	23,075	23,075	23,325	23,325	23,325		

Fund Purpose:

This fund is used to account for the revenue from tuition fees for students attending the Indiana River Rescue School (IRRS) and the expenditures of that revenue. There are typically 2-4 schools a year, each a week in duration. The IRRS is administered by the South Bend Fire Department under the direction of the Special Operations Bureau. The majority of instructors are comprised of South Bend Firefighters and Conservation Officers from the IDNR. The 5 day school includes extensive field training on the St. Joseph River and it's unique "L" shaped dam, and the East Race Waterway. The East Race Waterway is a 2000' run which winds through the heart of the city. It has been the site of many U.S. Olympic trials and World Class kayak events. It allows for realistic but controlled training in river rescue, what is now formally known as the premier training ground for "Swiftwater rescue." Class lectures will provide a background in theory and concepts that enables students to go directly to the water. Students become familiar with such equipment as inflatable boats, outboards, rescue ropes, rope rescue systems & necessary personal gear. Many of our teaching sites have actual accident histories.

Explanation of Revenue Sources:

This fund collects tuition fees for students attending the Indiana River Rescue School. This fund also receives revenue from interest earned on the fund's cash balance.

Explanation of Expenditures and Significant Changes/Variations:

Expenditures are for the maintenance and repair of rescue equipment and the wages for the instructors. No major expenditures are planned.

Fund 350 - 2018 Fire Station #9 Debt Service

Fund Type	Debt Service Funds				Control	City Funds					
	2017 Actual	2018 Actual	2019 Amended Budget	06/30/19 Actual	2020 Proposed Budget	Forecast				Budget Variance 2019-2020	% Change
						2021	2022	2023	2024		
Revenue											
Interest Earnings	-	-	-	-	-	-	-	-	-	-	-
Debt Proceeds	-	-	-	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-	-	-	-
Transfers In	-	-	321,707	151,416	341,231	345,306	344,156	342,856	341,331	19,524	6%
Total Revenue	-	-	321,707	151,416	341,231	345,306	344,156	342,856	341,331	19,524	6%
Expenditures by Type											
Personnel											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-	-
Services & Charges											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Debt Service											
Principal	-	-	170,000	75,000	195,000	205,000	210,000	215,000	220,000	25,000	15%
Interest & Fees	-	-	151,707	76,416	146,231	140,306	134,156	127,856	121,331	(5,476)	-4%
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Total Services & Charges	-	-	321,707	151,416	341,231	345,306	344,156	342,856	341,331	19,524	6%
Capital											
Land	-	-	-	-	-	-	-	-	-	-	-
Land Improvements	-	-	-	-	-	-	-	-	-	-	-
Bldgs & Bldg Improve.	-	-	-	-	-	-	-	-	-	-	-
Motor Equipment	-	-	-	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-	-	-	-
Infrastructure	-	-	-	-	-	-	-	-	-	-	-
Total Capital	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	-	-	321,707	151,416	341,231	345,306	344,156	342,856	341,331	19,524	6%
Net Surplus / (Deficit)	-	-	-	-	-	-	-	-	-		
Beginning Cash Balance	-	-	-	-	-	-	-	-	-	Cash Reserve No reserve requirement	
Cash Adjustments	-	-	-	-	-	-	-	-			
Ending Cash Balance	-	-	-	-	-	-	-	-			
Cash Reserves Target	-	-	-	-	-	-	-	-			

Fund 451 - 2018 Fire Station #9 Capital

Fund Type	Capital Funds				Control	City Funds					
	2017 Actual	2018 Actual	2019 Amended Budget	06/30/19 Actual	2020 Proposed Budget	Forecast				Budget Variance 2019-2020	% Change
						2021	2022	2023	2024		
Revenue											
Interest Earnings	-	55,108	50,000	30,839	3,973	4,023	4,072	4,123	4,174	(46,027)	-92%
Debt Proceeds	-	5,005,758	-	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	-	5,060,866	50,000	30,839	3,973	4,023	4,072	4,123	4,174	(46,027)	-92%
Expenditures by Type											
Personnel											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-	-
Services & Charges											
Professional Services	-	128,325	-	-	-	-	-	-	-	-	-
Debt Service											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	10,250	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Total Services & Charges	-	138,575	-	-	-	-	-	-	-	-	-
Capital											
Land	-	-	-	-	-	-	-	-	-	-	-
Land Improvements	-	-	-	-	-	-	-	-	-	-	-
Bldgs & Bldg Improve.	-	1,420,290	3,232,757	2,054,101	-	-	-	-	-	(3,232,757)	-100%
Motor Equipment	-	-	-	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-	-	-	-
Infrastructure	-	-	-	-	-	-	-	-	-	-	-
Total Capital	-	1,420,290	3,232,757	2,054,101	-	-	-	-	-	(3,232,757)	-100%
Total Expenditures	-	1,558,865	3,232,757	2,054,101	-	-	-	-	-	(3,232,757)	-100%
Net Surplus / (Deficit)	-	3,502,001	(3,182,757)	(2,023,261)	3,973	4,023	4,072	4,123	4,174		
Beginning Cash Balance	-	-	3,502,969		320,212	324,185	328,208	332,280	336,403	Cash Reserve	
Cash Adjustments	-	968	-		-	-	-	-	-	No reserve requirement -	
Ending Cash Balance	-	3,502,969	320,212		324,185	328,208	332,280	336,403	340,577	Bond capital fund - spend	
Cash Reserves Target	-	-	-		-	-	-	-	-	down to zero	

Fund 701 - Fire Pension

Fund Type	Trust Funds				Control	City Funds					
	2017 Actual	2018 Actual	2019 Amended Budget	06/30/19 Actual	2020 Proposed Budget	Forecast				Budget Variance 2019-2020	% Change
						2021	2022	2023	2024		
Revenue											
Intergov./ Shared Revenues	4,920,712	4,475,669	5,212,638	2,235,497	4,900,000	5,100,000	5,000,000	5,000,000	5,000,000	(312,638)	-6%
Interest Earnings	3,161	7,439	6,500	1,644	6,492	6,370	6,060	5,895	5,729	(8)	0%
Other Income	1,889	9,010	-	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	4,925,762	4,492,118	5,219,138	2,237,141	4,906,492	5,106,370	5,006,060	5,005,895	5,005,729	(312,646)	-6%
Expenditures by Type											
Personnel											
Salaries & Wages	4,625,409	4,636,193	5,105,307	2,215,237	4,791,361	5,108,392	5,023,392	5,011,392	5,011,392	(313,946)	-6%
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
Total Personnel	4,625,409	4,636,193	5,105,307	2,215,237	4,791,361	5,108,392	5,023,392	5,011,392	5,011,392	(313,946)	-6%
Supplies	10	67	300	-	100	100	100	100	100	(200)	-67%
Services & Charges											
Professional Services	3,000	3,202	5,000	4,000	6,000	6,000	6,000	6,000	6,000	1,000	20%
Travel	-	-	350	-	350	350	350	350	350	-	0%
Other Services & Charges	887	919	1,500	613	1,500	1,500	1,500	1,500	1,500	-	0%
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Total Services & Charges	3,887	4,121	6,850	4,613	7,850	7,850	7,850	7,850	7,850	1,000	15%
Capital	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	4,629,305	4,640,381	5,112,457	2,219,850	4,799,311	5,116,342	5,031,342	5,019,342	5,019,342	(313,146)	-6%
Net Surplus / (Deficit)	296,457	(148,263)	106,681	17,291	107,181	(9,972)	(25,282)	(13,447)	(13,613)		
Beginning Cash Balance	167,278	464,746	315,853		422,534	529,715	519,743	494,461	481,014	Cash Reserve 10% of Annual expenditures	
Cash Adjustments	1,011	(629)	-		-	-	-	-	-		
Ending Cash Balance	464,746	315,853	422,534		529,715	519,743	494,461	481,014	467,401		
Cash Reserves Target	462,931	464,038	511,246		479,931	511,634	503,134	501,934	501,934		
Fund Purpose:											
This fund accounts for the operation of a pension plan for former Fire Department employees and receives reimbursement from the State of Indiana. Retiree health insurance payments are not paid through this fund; this cost is not reimbursed by the state. Retiree health payments are paid through the regular Fire Department budget.											
Explanation of Revenue Sources:											
Pension relief payments are received from the state in arrears based on costs incurred in the prior year. Payments are typically received in June and September. This fund can have a negative cash balance when it is waiting to be reimbursed by the State. This fund also receives revenue from interest earned on the fund's cash balance.											

2020 Proposed Staffing Summary

City of South Bend

Fund	Department	Position	Status	FTE	2019 Salary Cap	Proposed % Increase	2020 Salary Cap
101-0901	Fire	Arson Investigator	FF	3	\$ 63,908	2.0%	\$ 65,186
101-0901	Fire	Assistant Chief	FF	4	\$ 85,900	2.0%	\$ 87,618
101-0901	Fire	Battalion Chief	FF	6	\$ 74,133	2.0%	\$ 75,616
101-0901	Fire	Captain	FF	51	\$ 63,908	2.0%	\$ 65,186
101-0901	Fire	Chief	FF	1	\$ 102,102	2.0%	\$ 104,144
101-0901	Fire	Community Para-Medicine	FF	2	\$ 59,116	2.0%	\$ 60,298
101-0901	Fire	Firefighter 1st Class	FF	15	\$ 59,116	2.0%	\$ 60,298
101-0901	Fire	Firefighter 2nd Class	FF	20	\$ 52,492	2.0%	\$ 53,542
101-0901	Fire	Firefighter 3rd Class	FF	8	\$ 43,419	2.0%	\$ 44,287
101-0901	Fire	Inspector	FF	3	\$ 63,908	2.0%	\$ 65,186
101-0901	Fire	Instructor	FF	2	\$ 63,908	2.0%	\$ 65,186
101-0901	Fire	Pump Engineer	FF	48	\$ 60,199	2.0%	\$ 61,403
101-0901	Fire	Administrative Assistant II	NB	1	\$ 42,558	2.0%	\$ 43,409
101-0901	Fire	Financial Specialist III	NB	1	\$ 44,500	2.0%	\$ 45,390
101-0901	Fire	Preventative Maintenance Coordinator	NB	1	\$ 42,977	2.0%	\$ 43,837
101-0901	Fire	Assistant Chief (formerly Fund 288)	FF	1	\$ 85,900	2.0%	\$ 87,618
101-0901	Fire	Captain (formerly Fund 288)	FF	3	\$ 63,908	2.0%	\$ 65,186
101-0901	Fire	Firefighter 1st Class (formerly Fund 288)	FF	21	\$ 59,116	2.0%	\$ 60,298
101-0901	Fire	Firefighter 2nd Class (formerly Fund 288)	FF	17	\$ 52,492	2.0%	\$ 53,542
101-0901	Fire	Paramedic Lieutenant (formerly Fund 288)	FF	5	\$ 60,314	2.0%	\$ 61,520
101-0902	Fire	Accounting Clerk IV (formerly Fund 288)	NB	3	\$ 34,675	2.0%	\$ 35,369
101-0902	Fire	Financial Specialist II (formerly Fund 288)	NB	1	\$ 39,782	2.0%	\$ 40,578
249-0905	Fire	Firefighter 1st Class	FF	46	\$ 59,116	2.0%	\$ 60,298
				Total FTES	263		

2020 Proposed Budget - Line-Level Detail

City of South Bend

ACCOUNT	DESCRIPTION	DEPARTMENT	CATEGORY NAME	2017 ACTUAL	2018 ACTUAL	2019 ORIGINAL BUDGET	2019 AMENDED BUDGET	6/30/2019 ACTUAL	2020 PROPOSED BUDGET	2021 FORECAST	2022 FORECAST	2023 FORECAST	2024 FORECAST
101-0901-422.10-01	SALARIED WAGES	Fire	Salaries & Wages	10,386,714	10,595,540	10,345,978	10,345,978	4,409,241	13,149,450	13,633,344	13,906,155	14,184,407	14,468,241
101-0901-422.10-03	SEASONAL & INTERNS	Fire	Salaries & Wages	-	-	-	-	-	6,000	6,000	6,000	6,000	6,000
101-0901-422.10-04	EXTRA AND OVERTIME	Fire	Salaries & Wages	915,379	1,235,650	867,650	867,650	628,967	1,295,043	1,320,944	1,347,363	1,374,310	1,401,796
101-0901-422.10-06	SPECIAL PAYS	Fire	Salaries & Wages	394,773	496,831	475,600	475,600	55,816	499,500	499,500	499,500	499,500	499,500
101-0901-422.10-07	FLSA	Fire	Salaries & Wages	87,744	103,116	168,000	168,000	51,078	168,300	205,999	210,119	214,322	218,608
101-0901-422.10-08	SICK LEAVE BUY BACK/RETR	Fire	Salaries & Wages	164,484	245,909	335,000	335,000	37,937	306,000	348,534	355,505	362,615	369,867
101-0901-422.10-11	WORKING OUT OF CLASSIFICA	Fire	Salaries & Wages	146,921	95,490	106,000	106,000	39,760	113,220	113,220	113,220	113,220	113,220
101-0901-422.10-12	CRITICAL DUTY DAYS	Fire	Salaries & Wages	45,398	51,458	91,800	91,800	23,573	121,727	121,727	121,727	121,727	121,727
101-0901-422.10-13	NEO-NATAL	Fire	Salaries & Wages	-	10,093	-	-	21,836	-	-	-	-	-
101-0901-422.10-14	FIRE PRO PAY	Fire	Salaries & Wages	209,661	256,373	218,760	218,760	18,312	677,714	698,714	698,714	698,714	698,714
101-0901-422.11-01	FICA - REGULAR	Fire	Fringe Benefits	31,583	24,048	58,511	58,511	13,226	19,042	31,584	32,198	32,823	33,460
101-0901-422.11-02	FICA - FIRE	Fire	Fringe Benefits	158,183	172,792	234,623	234,623	69,863	238,211	244,726	249,145	253,655	258,251
101-0901-422.11-04	PERF - REGULAR	Fire	Fringe Benefits	13,573	17,165	14,544	14,544	7,350	27,206	45,575	46,472	47,387	48,321
101-0901-422.11-05	PERF - UNION	Fire	Fringe Benefits	1,720,113	1,836,757	1,816,090	1,816,090	750,374	2,297,463	2,308,403	2,308,403	2,308,403	2,308,403
101-0901-422.11-07	UNEMPLOYMENT COMP	Fire	Fringe Benefits	-	-	-	-	-	1,633	5,083	8,626	12,296	16,105
101-0901-422.11-08	HEALTH INSURANCE	Fire	Fringe Benefits	2,624,216	2,593,357	2,017,004	2,017,004	669,338	2,473,015	3,324,288	3,434,288	3,654,288	3,874,288
101-0901-422.11-09	LIFE INSURANCE	Fire	Fringe Benefits	21,130	21,088	20,280	20,280	8,345	25,560	26,400	26,400	26,400	26,400
101-0901-422.11-10	CLOTHING ALLOWANCE	Fire	Fringe Benefits	149,839	145,183	153,550	153,550	33,900	197,025	197,025	197,025	197,025	197,025
101-0901-422.11-15	MEDICAL, SURGICAL, DENTAL	Fire	Fringe Benefits	1,183	-	-	-	-	-	-	-	-	-
101-0901-422.11-20	EDUCATION & TUITION REIMB	Fire	Fringe Benefits	10,864	21,210	10,750	10,750	8,058	10,750	10,750	10,750	10,750	10,750
101-0901-422.11-21	COMP TIME BUY BACK	Fire	Fringe Benefits	44,184	114,335	30,000	30,000	66,542	120,000	122,400	124,848	127,345	129,892
101-0901-422.11-24	CELL PHONE ALLOWANCE	Fire	Fringe Benefits	9,570	10,065	9,240	9,240	4,895	12,540	12,540	12,540	12,540	12,540
101-0901-422.11-29	PARENTAL LEAVE	Fire	Fringe Benefits	-	30,673	25,865	25,865	13,144	57,158	76,239	77,637	79,061	80,515
101-0901-422.11-99	OTHER FRINGE BENEFITS	Fire	Fringe Benefits	60,500	57,585	55,650	55,650	-	72,100	72,100	72,100	72,100	72,100
101-0901-422.21-03	C.S. OFFICE SUPPLIES	Fire	Supplies	2,932	3,433	2,000	2,000	685	-	-	-	-	-
101-0901-422.21-04	OFFICE SUPPLIES	Fire	Supplies	8,856	6,351	8,500	8,500	3,239	10,500	10,500	10,500	10,500	10,500
101-0901-422.21-05	SMALL OFFICE EQUIPMENT	Fire	Supplies	2,095	629	-	-	-	-	-	-	-	-
101-0901-422.22-01	C.S. GASOLINE	Fire	Supplies	-	21,185	198,272	198,272	58,094	153,287	204,383	204,383	204,383	204,383
101-0901-422.22-21	C.S. CLEANING SUPPLIES	Fire	Supplies	29,174	32,039	32,000	32,000	11,239	32,000	32,000	32,000	32,000	32,000
101-0901-422.22-24	OTHER OPERATING SUPPLIES	Fire	Supplies	190,020	288,141	310,000	340,399	147,852	638,500	638,500	638,500	638,500	638,500
101-0901-422.22-29	STATION ALLOWANCE	Fire	Supplies	16,441	8,839	14,150	16,382	5,239	14,150	14,150	14,150	14,150	14,150
101-0901-422.22-99	GAS OTHER	Fire	Supplies	-	-	500	500	-	500	500	500	500	500
101-0901-422.23-01	BUILDING MATERIALS	Fire	Supplies	53	-	8,000	8,000	-	8,000	8,000	8,000	8,000	8,000
101-0901-422.23-20	SMALL TOOLS & EQUIPMENT	Fire	Supplies	39,833	45,133	42,000	42,000	366	42,000	49,400	49,400	49,400	49,400
101-0901-422.31-01	LEGAL SERVICES	Fire	Professional Services	32,333	28,583	34,000	34,000	4,306	34,000	34,000	34,000	34,000	34,000
101-0901-422.31-06	OTHER PROFESSIONAL SVCS	Fire	Professional Services	253,917	134,419	190,000	304,825	67,240	190,000	244,610	244,610	244,610	244,610
101-0901-422.31-70	ADM FEE ALLOCATION	Fire	Other Interfund Allocations	625,140	700,620	738,193	738,193	307,581	1,090,332	1,171,558	1,194,989	1,218,889	1,243,267
101-0901-422.31-71	CENTRAL STORES ALLOCATON	Fire	Other Interfund Allocations	34,236	75,963	112,321	112,321	46,801	-	-	-	-	-
101-0901-422.31-73	PRINT SHOP ALLOCATION	Fire	Other Interfund Allocations	15,000	17,765	20,727	20,727	8,638	19,214	17,440	17,117	17,477	17,841
101-0901-422.31-76	IT ALLOCATON	Fire	Other Interfund Allocations	582,948	704,630	733,554	733,554	305,644	559,868	757,432	750,358	751,960	754,723
101-0901-422.31-78	LIABILITY INSURANCE ALLOC	Fire	Other Interfund Allocations	-	-	374,983	374,983	156,240	231,995	372,658	380,111	387,713	395,467
101-0901-422.31-79	FACILITIES MGMT ALLOC	Fire	Other Interfund Allocations	-	-	-	-	-	8,335	9,119	9,265	9,623	9,667
101-0901-422.32-02	POSTAGE	Fire	Other Services & Charges	7	-	-	-	-	-	-	-	-	-
101-0901-422.32-03	TRAVEL	Fire	Travel	-	-	20,500	20,500	19,528	20,500	20,500	20,500	20,500	20,500
101-0901-422.32-04	TELEPHONE	Fire	Other Services & Charges	-	-	-	-	-	20,000	20,000	20,000	20,000	20,000
101-0901-422.32-21	TRAVEL - MILEAGE	Fire	Travel	-	328	-	-	-	-	-	-	-	-
101-0901-422.32-22	TRAVEL - AIRFARE	Fire	Travel	5,403	6,115	-	-	-	-	-	-	-	-
101-0901-422.32-23	TRAVEL - HOTEL	Fire	Travel	9,098	21,378	-	-	-	-	-	-	-	-
101-0901-422.32-24	TRAVEL - MEALS	Fire	Travel	3,455	8,085	-	-	-	-	-	-	-	-
101-0901-422.32-25	TRAVEL - OTHER	Fire	Travel	1,041	2,918	-	-	-	-	-	-	-	-
101-0901-422.33-01	OUTSIDE PRINTING SERVICES	Fire	Printing & Advertising	1,992	132	3,000	3,000	-	3,000	3,000	3,000	3,000	3,000
101-0901-422.34-02	LIABILITY INSURANCE	Fire	Other Interfund Allocations	341,928	-	-	-	-	-	-	-	-	-
101-0901-422.35-01	ELECTRIC	Fire	Utilities	124,919	156,406	120,000	120,000	46,929	185,185	200,000	200,000	200,000	200,000
101-0901-422.35-02	NATURAL GAS	Fire	Utilities	49,174	55,076	60,000	60,000	37,816	68,981	74,500	74,500	74,500	74,500

2020 Proposed Budget - Line-Level Detail

City of South Bend

ACCOUNT	DESCRIPTION	DEPARTMENT	CATEGORY NAME	2017 ACTUAL	2018 ACTUAL	2019 ORIGINAL BUDGET	2019 AMENDED BUDGET	6/30/2019 ACTUAL	2020 PROPOSED BUDGET	2021 FORECAST	2022 FORECAST	2023 FORECAST	2024 FORECAST
101-0901-422.35-04	WATER	Fire	Utilities	56,816	63,653	55,000	55,000	26,930	63,500	63,500	63,500	63,500	63,500
101-0901-422.36-01	BUILDING R&M	Fire	Repairs & Maintenance	112,742	107,112	115,000	119,868	42,751	115,000	115,000	115,000	115,000	115,000
101-0901-422.36-02	OFFICE EQUIP R&M	Fire	Repairs & Maintenance	-	-	4,000	4,000	-	4,000	4,000	4,000	4,000	4,000
101-0901-422.36-03	AUTO EQUIPMENT R&M	Fire	Repairs & Maintenance	463,123	643,232	550,000	550,000	235,801	550,000	550,000	550,000	550,000	550,000
101-0901-422.36-04	COMPUTER EQUIP R&M	Fire	Repairs & Maintenance	-	-	-	-	-	-	26,000	26,000	26,000	26,000
101-0901-422.36-05	OTHER EQUIP R&M	Fire	Repairs & Maintenance	6,646	6,285	18,000	18,000	1,345	18,000	235,600	235,600	235,600	235,600
101-0901-422.36-06	RADIO EQUIP R&M	Fire	Repairs & Maintenance	195,640	76,511	50,000	50,000	23,595	50,000	50,000	50,000	50,000	50,000
101-0901-422.36-07	STATION MAINTENANCE	Fire	Repairs & Maintenance	80,000	78,057	70,000	70,000	20,125	70,000	70,000	70,000	70,000	70,000
101-0901-422.39-10	SUBSCRIPTIONS	Fire	Other Services & Charges	1,346	2,259	2,000	2,000	829	2,000	2,000	2,000	2,000	2,000
101-0901-422.39-11	DUES & MEMBERSHIPS	Fire	Other Services & Charges	3,258	2,693	12,500	12,500	1,920	12,500	12,500	12,500	12,500	12,500
101-0901-422.39-39	BANK CREDIT CARD CHARGES	Fire	Other Services & Charges	11,807	6,534	-	-	1,966	-	-	-	-	-
101-0901-422.39-70	EDUCATION & TRAINING	Fire	Education & Training	82,549	76,396	80,000	83,049	17,977	93,000	93,000	93,000	93,000	93,000
101-0901-422.39-87	BOARD UPS	Fire	Other Services & Charges	-	1,050	2,000	2,000	-	2,000	2,000	2,000	2,000	2,000
101-0901-422.39-89	MISC CHARGES & SVCS	Fire	Other Services & Charges	-	(66)	2,000	2,000	-	2,000	2,000	2,000	2,000	2,000
101-0901-422.50-02	INTERFUND TRANSFER OUT	Fire	Transfers Out	-	-	608,052	608,052	152,013	-	-	-	-	-
101-0902-422.10-01	SALARIED WAGES	Fire	Salaries & Wages	-	-	-	-	-	138,605	141,538	144,532	147,584	150,698
101-0902-422.11-01	FICA - REGULAR	Fire	Fringe Benefits	-	-	-	-	-	10,603	10,827	11,057	11,290	11,528
101-0902-422.11-04	PERF - REGULAR	Fire	Fringe Benefits	-	-	-	-	-	15,524	15,853	16,187	16,530	16,878
101-0902-422.11-07	UNEMPLOYMENT COMP	Fire	Fringe Benefits	-	-	-	-	-	14	42	72	104	136
101-0902-422.11-08	HEALTH INSURANCE	Fire	Fringe Benefits	-	-	-	-	-	46,442	60,442	62,442	66,442	70,442
101-0902-422.11-09	LIFE INSURANCE	Fire	Fringe Benefits	-	-	-	-	-	480	480	480	480	480
101-0902-422.11-29	PARENTAL LEAVE	Fire	Fringe Benefits	-	-	-	-	-	485	637	651	664	679
101-0902-422.21-02	PRINT SHOP	Fire	Supplies	-	-	-	-	-	12,200	12,200	12,200	12,200	12,200
101-0902-422.21-04	OFFICE SUPPLIES	Fire	Supplies	-	-	-	-	-	2,000	2,000	2,000	2,000	2,000
101-0902-422.22-01	C.S. GASOLINE	Fire	Supplies	-	-	-	-	-	51,096	51,096	51,096	51,096	51,096
101-0902-422.23-20	SMALL TOOLS & EQUIPMENT	Fire	Supplies	-	-	-	-	-	7,400	7,400	7,400	7,400	7,400
101-0902-422.31-04	ACCOUNTING	Fire	Professional Services	-	-	-	-	-	6,000	6,000	6,000	6,000	6,000
101-0902-422.31-06	OTHER PROFESSIONAL SVCS	Fire	Professional Services	-	-	-	-	-	54,610	54,610	54,610	54,610	54,610
101-0902-422.31-39	COLLECTION COSTS	Fire	Professional Services	-	-	-	-	-	20,000	20,000	20,000	20,000	20,000
101-0902-422.31-78	LIABILITY INSURANCE ALLOC	Fire	Other Interfund Allocations	-	-	-	-	-	10,159	10,443	10,652	10,865	11,082
101-0902-422.32-02	POSTAGE	Fire	Other Services & Charges	-	-	-	-	-	5,000	11,000	11,000	11,000	11,000
101-0902-422.36-04	COMPUTER EQUIP R&M	Fire	Repairs & Maintenance	-	-	-	-	-	26,000	26,000	26,000	26,000	26,000
101-0902-422.36-05	OTHER EQUIP R&M	Fire	Repairs & Maintenance	-	-	-	-	-	217,600	217,600	217,600	217,600	217,600
101-0902-422.39-01	REFNDS,AWARDS,INDEMNITIES	Fire	Other Services & Charges	-	-	-	-	-	-	-	-	-	-
101-0902-422.39-39	BANK CREDIT CARD CHARGES	Fire	Other Services & Charges	-	-	-	-	-	15,000	15,000	15,000	15,000	15,000
101-0902-422.39-70	EDUCATION & TRAINING	Fire	Education & Training	-	-	-	-	-	4,000	4,000	4,000	4,000	4,000
249-0905-422.10-01	SALARIED WAGES	Fire	Salaries & Wages	1,978,782	1,920,481	2,660,220	2,660,220	809,983	2,773,708	2,767,680	2,823,030	2,879,505	2,937,105
249-0905-422.10-04	EXTRA AND OVERTIME	Fire	Salaries & Wages	237,079	295,618	247,900	247,900	167,967	247,900	252,858	257,915	263,073	268,335
249-0905-422.10-06	SPECIAL PAYS	Fire	Salaries & Wages	29,838	35,958	53,400	53,400	2,603	53,400	53,400	53,400	53,400	53,400
249-0905-422.10-07	FLSA	Fire	Salaries & Wages	21,295	21,515	18,000	18,000	11,270	18,360	18,727	19,102	19,484	19,873
249-0905-422.10-08	SICK LEAVE BUY BACK/RETR	Fire	Salaries & Wages	26,683	22,171	-	-	-	-	-	-	-	-
249-0905-422.10-11	WORKING OUT OF CLASSIFICA	Fire	Salaries & Wages	7,526	21,763	13,200	33,200	12,545	13,464	13,464	13,464	13,464	13,464
249-0905-422.10-12	CRITICAL DUTY DAYS	Fire	Salaries & Wages	9,947	11,886	60,588	60,588	2,846	61,800	61,800	61,800	61,800	61,800
249-0905-422.10-13	NEO-NATAL	Fire	Salaries & Wages	-	2,708	-	15,000	5,951	-	-	-	-	-
249-0905-422.10-14	FIRE PRO PAY	Fire	Salaries & Wages	55,582	43,924	4,000	34,000	346	4,000	4,000	4,000	4,000	4,000
249-0905-422.11-02	FICA - FIRE	Fire	Fringe Benefits	34,780	34,534	44,331	44,331	14,287	46,607	46,597	47,478	48,377	49,294
249-0905-422.11-05	PERF - UNION	Fire	Fringe Benefits	360,099	352,272	492,314	427,314	148,746	503,254	492,314	492,314	492,314	492,314
249-0905-422.11-07	UNEMPLOYMENT COMP	Fire	Fringe Benefits	-	-	-	-	-	317	952	1,616	2,306	3,022
249-0905-422.11-08	HEALTH INSURANCE	Fire	Fringe Benefits	450,672	441,049	448,200	448,200	118,763	534,078	679,968	702,468	747,468	792,468
249-0905-422.11-09	LIFE INSURANCE	Fire	Fringe Benefits	4,059	3,830	5,400	5,400	1,465	5,520	5,400	5,400	5,400	5,400
249-0905-422.11-10	CLOTHING ALLOWANCE	Fire	Fringe Benefits	31,926	29,774	41,625	41,625	6,013	41,625	41,625	41,625	41,625	41,625
249-0905-422.11-15	MEDICAL, SURGICAL, DENTAL	Fire	Fringe Benefits	-	21,350	-	-	-	-	-	-	-	-
249-0905-422.11-29	PARENTAL LEAVE	Fire	Fringe Benefits	-	5,667	6,651	6,651	2,561	11,104	14,274	14,547	14,826	15,111
249-0905-422.11-99	OTHER FRINGE BENEFITS	Fire	Fringe Benefits	11,410	8,960	15,750	15,750	-	15,750	15,750	15,750	15,750	15,750

ACCOUNT	DESCRIPTION	DEPARTMENT	CATEGORY NAME	2017 ACTUAL	2018 ACTUAL	2019 ORIGINAL BUDGET	2019 AMENDED BUDGET	6/30/2019 ACTUAL	2020 PROPOSED BUDGET	2021 FORECAST	2022 FORECAST	2023 FORECAST	2024 FORECAST
287-0902-422.22-24	OTHER OPERATING SUPPLIES	Fire	Supplies	-	39,950	-	18,800	18,800	-	-	-	-	-
287-0902-422.31-06	OTHER PROFESSIONAL SVCS	Fire	Professional Services	264,051	25,402	-	11,636	-	-	-	-	-	-
287-0902-422.36-01	BUILDING R&M	Fire	Repairs & Maintenance	118	-	-	-	-	-	-	-	-	-
287-0902-422.37-11	CAPITAL LEASE PRINCIPAL	Fire	Debt Service	401,821	286,561	-	-	-	-	-	-	-	-
287-0902-422.37-12	CAPITAL LEASE INTEREST	Fire	Debt Service	189,641	29,819	-	-	-	-	-	-	-	-
287-0902-422.38-01	PRINCIPAL	Fire	Debt Service	-	75,000	606,250	436,250	216,099	698,185	541,609	533,805	380,507	220,000
287-0902-422.38-02	INTEREST	Fire	Debt Service	-	45,663	195,432	43,725	23,136	70,888	162,048	146,265	130,307	121,331
287-0902-422.39-89	MISC CHARGES & SVCS	Fire	Other Services & Charges	471,088	-	-	-	-	-	-	-	-	-
287-0902-422.42-01	LAND IMPROVEMENTS	Fire	Capital	385,595	-	-	-	-	-	-	-	-	-
287-0902-422.42-02	BUILDING IMPROVEMENTS	Fire	Capital	20,666	38,741	250,000	1,210,901	11,276	250,000	250,000	250,000	250,000	250,000
287-0902-422.43-02	MOTOR EQUIPMENT	Fire	Capital	762,499	674,323	335,000	947,586	612,880	-	210,000	310,000	1,285,000	1,310,000
287-0902-422.43-10	MATERIALS & EQUIPMENT	Fire	Capital	75,000	206,172	875,000	1,067,840	338,546	160,000	150,000	450,000	150,000	150,000
287-0902-422.50-02	INTERFUND TRANSFER OUT	Fire	Transfers Out	-	505,276	403,830	725,537	354,166	742,936	749,661	745,936	746,836	751,961
288-0902-422.10-01	SALARIED WAGES	Fire	Salaries & Wages	2,669,146	2,774,206	2,869,708	2,869,708	1,381,353	-	-	-	-	-
288-0902-422.10-03	SEASONAL & INTERNS	Fire	Salaries & Wages	4,759	11,546	6,000	6,000	4,621	-	-	-	-	-
288-0902-422.10-04	EXTRA AND OVERTIME	Fire	Salaries & Wages	297,561	383,558	402,000	402,000	186,313	-	-	-	-	-
288-0902-422.10-06	SPECIAL PAYS	Fire	Salaries & Wages	41,970	72,467	48,500	48,500	6,139	-	-	-	-	-
288-0902-422.10-07	FLSA	Fire	Salaries & Wages	28,273	33,362	30,000	30,000	19,746	-	-	-	-	-
288-0902-422.10-08	SICK LEAVE BUY BACK/RETIR	Fire	Salaries & Wages	24,604	(695)	-	-	-	-	-	-	-	-
288-0902-422.10-11	WORKING OUT OF CLASSIFICA	Fire	Salaries & Wages	4,979	7,532	5,000	5,000	3,635	-	-	-	-	-
288-0902-422.10-12	CRITICAL DUTY DAYS	Fire	Salaries & Wages	10,399	14,022	27,540	27,540	7,499	-	-	-	-	-
288-0902-422.10-13	NEO-NATAL	Fire	Salaries & Wages	70,640	88,579	77,750	77,750	18,971	-	-	-	-	-
288-0902-422.10-14	FIRE PRO PAY	Fire	Salaries & Wages	278,526	328,335	543,150	543,150	95,737	-	-	-	-	-
288-0902-422.11-01	FICA - REGULAR	Fire	Fringe Benefits	9,051	8,179	19,182	19,182	3,427	-	-	-	-	-
288-0902-422.11-02	FICA - FIRE	Fire	Fringe Benefits	46,304	50,394	62,941	62,941	23,715	-	-	-	-	-
288-0902-422.11-04	PERF - REGULAR	Fire	Fringe Benefits	13,132	11,320	17,552	17,552	4,809	-	-	-	-	-
288-0902-422.11-05	PERF - UNION	Fire	Fringe Benefits	476,415	503,777	514,194	514,194	255,054	-	-	-	-	-
288-0902-422.11-07	UNEMPLOYMENT COMP	Fire	Fringe Benefits	-	-	-	-	-	-	-	-	-	-
288-0902-422.11-08	HEALTH INSURANCE	Fire	Fringe Benefits	696,843	723,646	508,344	508,344	219,690	-	-	-	-	-
288-0902-422.11-09	LIFE INSURANCE	Fire	Fringe Benefits	5,060	5,329	6,120	6,120	2,770	-	-	-	-	-
288-0902-422.11-10	CLOTHING ALLOWANCE	Fire	Fringe Benefits	42,295	42,898	43,475	43,475	11,932	-	-	-	-	-
288-0902-422.11-24	CELL PHONE ALLOWANCE	Fire	Fringe Benefits	-	660	660	660	275	-	-	-	-	-
288-0902-422.11-29	PARENTAL LEAVE	Fire	Fringe Benefits	-	8,338	7,174	7,174	4,335	-	-	-	-	-
288-0902-422.11-99	OTHER FRINGE BENEFITS	Fire	Fringe Benefits	8,050	14,500	16,450	16,450	-	-	-	-	-	-
288-0902-422.21-02	PRINT SHOP	Fire	Supplies	-	-	12,200	12,200	-	-	-	-	-	-
288-0902-422.21-04	OFFICE SUPPLIES	Fire	Supplies	30	1,080	2,000	2,000	235	-	-	-	-	-
288-0902-422.22-01	C.S. GASOLINE	Fire	Supplies	-	54,740	54,740	54,740	-	-	-	-	-	-
288-0902-422.22-24	OTHER OPERATING SUPPLIES	Fire	Supplies	286,969	281,250	323,500	330,422	122,953	-	-	-	-	-
288-0902-422.23-20	SMALL TOOLS & EQUIPMENT	Fire	Supplies	-	-	7,400	7,400	-	-	-	-	-	-
288-0902-422.31-04	ACCOUNTING	Fire	Professional Services	8,435	5,749	20,000	20,000	4,359	-	-	-	-	-
288-0902-422.31-06	OTHER PROFESSIONAL SVCS	Fire	Professional Services	18,056	142,076	54,610	54,610	13,176	-	-	-	-	-
288-0902-422.31-70	ADM FEE ALLOCATION	Fire	Other Interfund Allocations	-	200,294	220,949	220,949	92,065	-	-	-	-	-
288-0902-422.31-78	LIABILITY INSURANCE ALLOC	Fire	Other Interfund Allocations	-	-	40,207	40,207	16,750	-	-	-	-	-
288-0902-422.32-02	POSTAGE	Fire	Other Services & Charges	12,080	11,193	11,000	11,000	5,947	-	-	-	-	-
288-0902-422.32-04	TELEPHONE	Fire	Other Services & Charges	19,769	19,684	20,000	20,000	11,189	-	-	-	-	-
288-0902-422.34-02	LIABILITY INSURANCE	Fire	Other Interfund Allocations	20,028	20,162	-	-	-	-	-	-	-	-
288-0902-422.36-04	COMPUTER EQUIP R&M	Fire	Repairs & Maintenance	38,961	12,312	26,000	26,000	-	-	-	-	-	-
288-0902-422.36-05	OTHER EQUIP R&M	Fire	Repairs & Maintenance	78,229	77,550	97,600	97,600	8,194	-	-	-	-	-
288-0902-422.37-11	CAPITAL LEASE PRINCIPAL	Fire	Debt Service	304	-	-	1,044	-	-	-	-	-	-
288-0902-422.37-12	CAPITAL LEASE INTEREST	Fire	Debt Service	14	-	-	49	-	-	-	-	-	-
288-0902-422.39-01	REFNDS,AWARDS,INDEMNITIES	Fire	Other Services & Charges	106,480	127,735	120,000	120,000	73,446	-	-	-	-	-
288-0902-422.39-39	BANK CREDIT CARD CHARGES	Fire	Other Services & Charges	-	22,451	15,000	15,000	9,127	-	-	-	-	-
288-0902-422.39-70	EDUCATION & TRAINING	Fire	Education & Training	84,652	44,560	17,000	17,000	2,294	-	-	-	-	-
288-0902-422.39-89	MISC CHARGES & SVCS	Fire	Other Services & Charges	10,483	-	-	-	-	-	-	-	-	-

2020 Proposed Budget - Line-Level Detail

ACCOUNT	DESCRIPTION	DEPARTMENT	CATEGORY NAME	2017 ACTUAL	2018 ACTUAL	2019 ORIGINAL BUDGET	2019 AMENDED BUDGET	6/30/2019 ACTUAL	2020 PROPOSED BUDGET	2021 FORECAST	2022 FORECAST	2023 FORECAST	2024 FORECAST
288-0902-422.43-09	MATERIALS & EQUIPMENT	Fire	Capital	-	19,811	-	-	-	-	-	-	-	-
288-0902-422.50-02	INTERFUND TRANSFER OUT	Fire	Transfers Out	-	-	-	-	-	1,771,992	-	-	-	-
288-0909-422.22-24	OTHER OPERATING SUPPLIES	Fire	Supplies	3,595	4,588	5,000	5,000	-	-	-	-	-	-
288-0909-422.31-06	OTHER PROFESSIONAL SVCS	Fire	Professional Services	-	9,888	-	-	-	-	-	-	-	-
288-0909-422.35-01	ELECTRIC	Fire	Utilities	-	10,000	10,000	10,000	-	-	-	-	-	-
288-0909-422.35-02	NATURAL GAS	Fire	Utilities	-	-	14,500	14,500	-	-	-	-	-	-
288-0909-422.35-04	WATER	Fire	Utilities	8,475	8,800	8,500	8,500	3,812	-	-	-	-	-
288-0909-422.36-05	OTHER EQUIP R&M	Fire	Repairs & Maintenance	62,769	37,486	120,000	136,708	16,749	-	-	-	-	-
289-0901-422.22-24	OTHER OPERATING SUPPLIES	Fire	Supplies	5,964	8,834	10,000	10,472	529	10,000	10,000	10,000	10,000	10,000
291-0904-422.10-04	EXTRA AND OVERTIME	Fire	Salaries & Wages	-	-	10,000	10,000	-	-	-	-	-	-
291-0904-422.10-06	SPECIAL PAYS	Fire	Salaries & Wages	3,000	3,000	3,000	3,000	462	3,000	-	-	-	-
291-0904-422.11-10	CLOTHING ALLOWANCE	Fire	Fringe Benefits	777	-	2,500	2,500	-	2,500	2,500	2,500	2,500	2,500
291-0904-422.21-02	PRINT SHOP	Fire	Supplies	-	-	300	300	-	300	300	300	300	300
291-0904-422.21-04	OFFICE SUPPLIES	Fire	Supplies	424	-	1,000	1,000	-	1,000	1,000	1,000	1,000	1,000
291-0904-422.22-01	C.S. GASOLINE	Fire	Supplies	383	-	1,500	1,500	-	1,500	1,500	1,500	1,500	1,500
291-0904-422.22-24	OTHER OPERATING SUPPLIES	Fire	Supplies	6,402	8,778	10,000	34,945	4,019	10,000	10,000	10,000	10,000	10,000
291-0904-422.23-10	REPAIR PARTS	Fire	Supplies	7,873	1,040	3,000	3,000	180	3,000	3,000	3,000	3,000	3,000
291-0904-422.23-20	SMALL TOOLS & EQUIPMENT	Fire	Supplies	1,217	3,460	3,000	3,000	-	3,000	3,000	3,000	3,000	3,000
291-0904-422.32-03	TRAVEL	Fire	Travel	-	-	14,500	14,500	705	15,000	15,000	16,000	16,000	16,000
291-0904-422.32-23	TRAVEL - HOTEL	Fire	Travel	2,605	3,744	-	-	-	-	-	-	-	-
291-0904-422.32-24	TRAVEL - MEALS	Fire	Travel	3,023	6,101	-	-	-	-	-	-	-	-
291-0904-422.33-03	PROMOTIONAL	Fire	Printing & Advertising	-	-	1,000	1,000	890	1,000	1,000	1,000	1,000	1,000
291-0904-422.36-05	OTHER EQUIP R&M	Fire	Repairs & Maintenance	65,298	21,764	43,000	50,520	7,520	42,000	42,000	42,000	42,000	42,000
291-0904-422.36-06	RADIO EQUIP R&M	Fire	Repairs & Maintenance	-	-	1,000	1,000	-	1,000	1,000	1,000	1,000	1,000
291-0904-422.39-01	REFNDS,AWARDS,INDEMNITIES	Fire	Other Services & Charges	-	600	-	-	-	-	-	-	-	-
291-0904-422.39-70	EDUCATION & TRAINING	Fire	Education & Training	4,289	2,054	9,000	9,000	4,949	9,000	9,000	9,000	9,000	9,000
350-0901-422.38-01	PRINCIPAL	Fire	Debt Service	-	-	-	170,000	75,000	195,000	205,000	210,000	215,000	220,000
350-0901-422.38-02	INTEREST	Fire	Debt Service	-	-	-	151,707	76,416	146,231	140,306	134,156	127,856	121,331
451-0901-422.42-02	BUILDING IMPROVEMENTS	Fire	Capital	-	1,420,290	-	3,232,757	2,054,101	-	-	-	-	-
701-0903-645.10-01	SALARIED WAGES	Fire	Salaries & Wages	10,231	10,230	10,927	10,927	3,101	10,927	10,927	10,927	10,927	10,927
701-0903-645.21-03	C.S. OFFICE SUPPLIES	Fire	Supplies	10	67	200	200	-	-	-	-	-	-
701-0903-645.21-04	OFFICE SUPPLIES	Fire	Supplies	-	-	100	100	-	100	100	100	100	100
701-0903-645.31-01	LEGAL SERVICES	Fire	Professional Services	-	-	2,000	1,000	-	2,000	2,000	2,000	2,000	2,000
701-0903-645.31-06	OTHER PROFESSIONAL SVCS	Fire	Professional Services	3,000	3,202	3,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000
701-0903-645.32-02	POSTAGE	Fire	Other Services & Charges	887	919	1,400	1,400	542	1,400	1,400	1,400	1,400	1,400
701-0903-645.32-03	TRAVEL	Fire	Travel	-	-	350	350	-	350	350	350	350	350
701-0903-645.39-20	PREMIUM ON OFFICAL BONDS	Fire	Other Services & Charges	-	-	100	100	-	100	100	100	100	100
701-0903-701.10-01	SALARIED WAGES	Fire	Salaries & Wages	697	697	-	-	-	-	-	-	-	-
701-0903-701.10-06	DEATH BENEFITS	Fire	Salaries & Wages	60,000	48,000	-	-	-	-	-	-	-	-
701-0903-701.10-07	PENSION RETIRED PERSONNEL	Fire	Salaries & Wages	3,349,014	3,300,639	-	3,409,054	1,359,333	3,434,240	3,400,054	3,400,054	3,400,054	3,400,054
701-0903-701.10-08	PENSIONS CURRENT YEAR	Fire	Salaries & Wages	-	79,384	-	200,000	36,268	200,000	200,000	200,000	200,000	200,000
701-0903-701.10-09	PENSIONS DEPENDENTS	Fire	Salaries & Wages	1,205,466	1,072,328	-	1,264,411	428,925	1,050,194	1,264,411	1,304,411	1,304,411	1,304,411
701-0903-701.10-10	DEFF RETI OPT PLAN(DROP)	Fire	Salaries & Wages	-	124,915	-	124,915	-	-	125,000	-	-	-
701-0903-701.10-30	DEATH BENEFITS	Fire	Salaries & Wages	-	-	96,000	96,000	24,000	96,000	108,000	108,000	96,000	96,000
701-0903-701.10-31	PENSION RETIRED PERSONNEL	Fire	Salaries & Wages	-	-	3,409,054	-	-	-	-	-	-	-
701-0903-701.10-32	PENSIONS CURRENT YEAR	Fire	Salaries & Wages	-	-	200,000	-	-	-	-	-	-	-
701-0903-701.10-33	PENSIONS DEPENDENTS	Fire	Salaries & Wages	-	-	1,264,411	-	-	-	-	-	-	-
701-0903-701.10-34	DEFF RETI OPT PLAN(DROP)	Fire	Salaries & Wages	-	-	124,915	-	-	-	-	-	-	-