



2020 BUDGET PRESENTATION

POLICE DEPARTMENT

AUGUST 28, 2019

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Common Council 2020 Budget Hearings Police Department



2020 Department Goals



- *Increase number of applicants, especially among minorities*
- *Increase number of community outreach events, and number of community interactions during such events*
- *Reduction of crime especially:*
 - *Violent Crime*
 - *Shootings*
 - *Aggravated Assaults*





Challenges and Opportunities

• Challenges:

- Recruiting/retention of officers, especially minorities, due to hot job market and changing perception of profession
- Maintaining community trust in the social media age
- Keeping community safe with current number of sworn officers



Challenges and Opportunities

Opportunities:

- Continued and increased community outreach to maintain and build trust
- Highlight positive impact of department on the community
- Reverse national trend to make becoming an officer, especially an SBPD officer, a desirable occupation

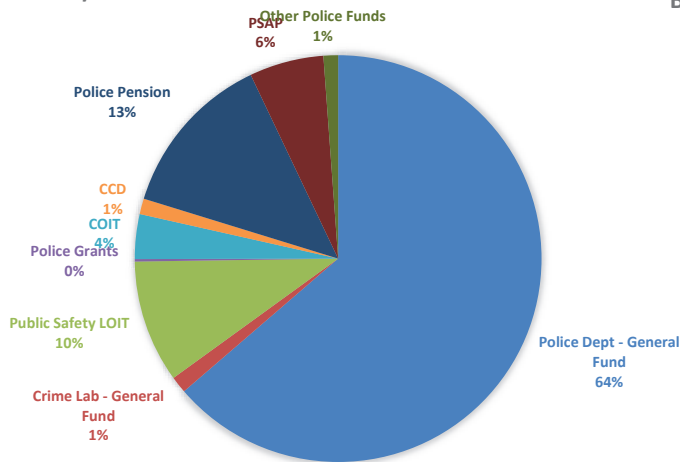




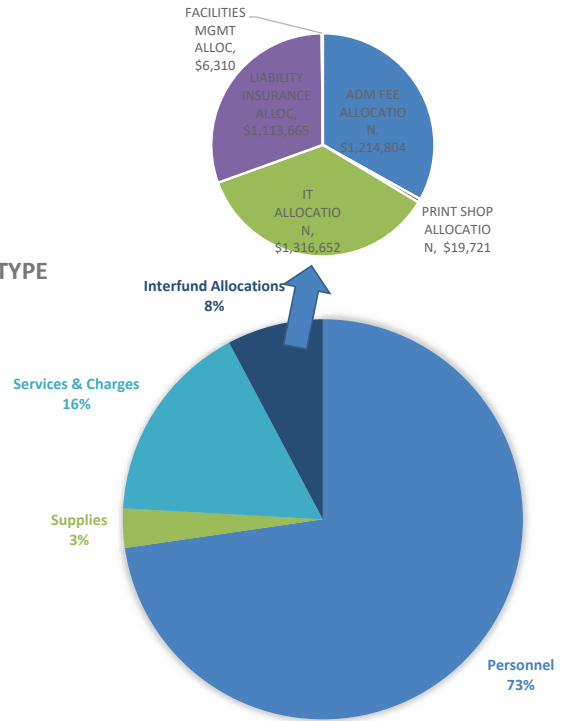
2020 Budget Overview

Total Expenditures: \$47,381,066
1.5% decrease from 2019

BY FUND / ACTIVITY

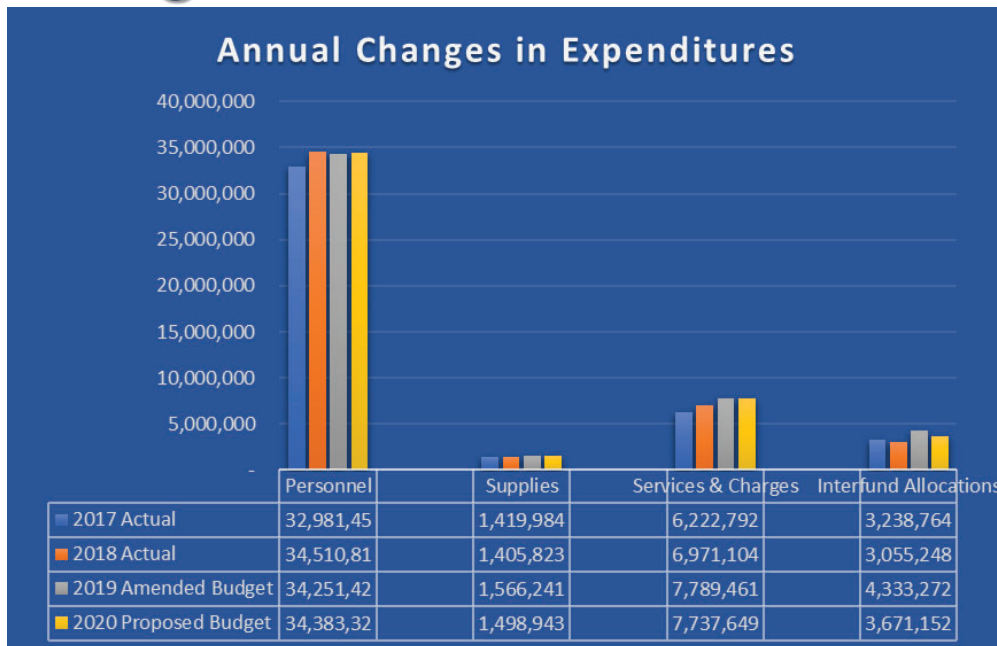


BY TYPE



2020 Budget Overview

Annual Changes in Expenditures





Changes in Expenditures

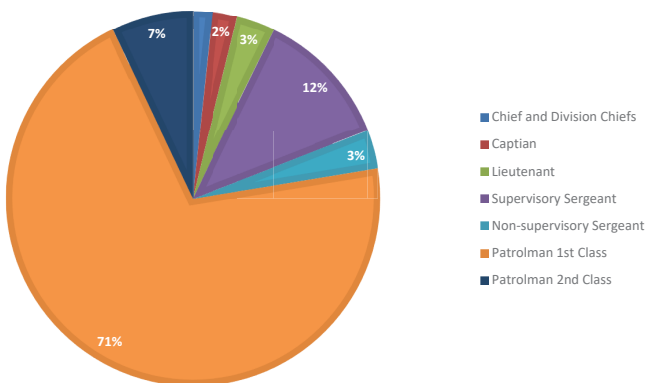
**Personnel: \$34,383,322
(0.4% increase)**

- Overtime cost decrease 10%
 - WAOT changes
 - Initiatives to reduce OT cost
- 2% increase in salaries
- Increase budgeted sworn positions by 3 in 2020, 2 more in 2021
- Minus two records clerk positions
- Increase salary cap for Crime Analyst to match job market (from \$50,000 to \$58,000)
- Rename Financial Specialist 2 to Logistics Specialist to better reflect job duties

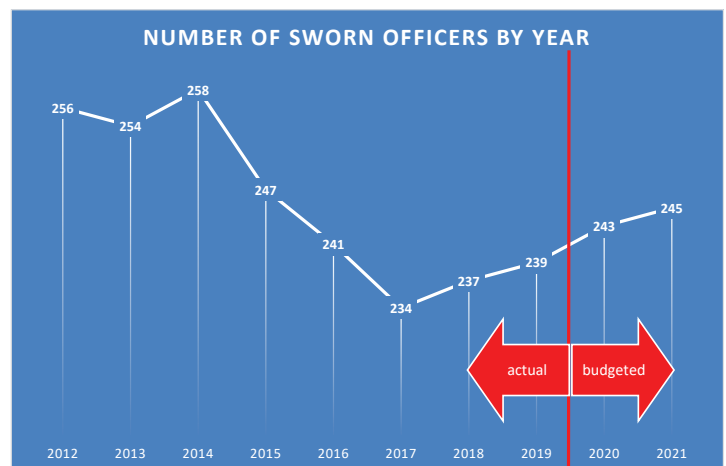


Sworn Officers

OFFICERS BY RANK

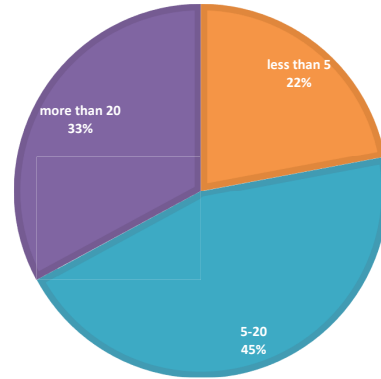
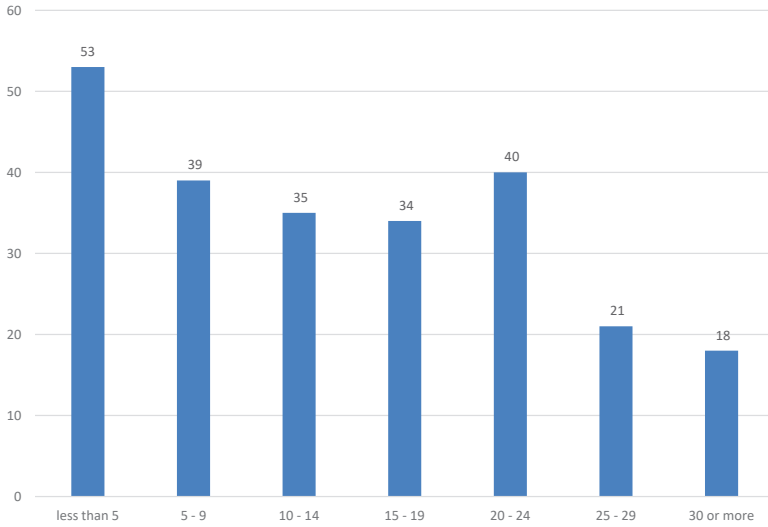


NUMBER OF SWORN OFFICERS BY YEAR

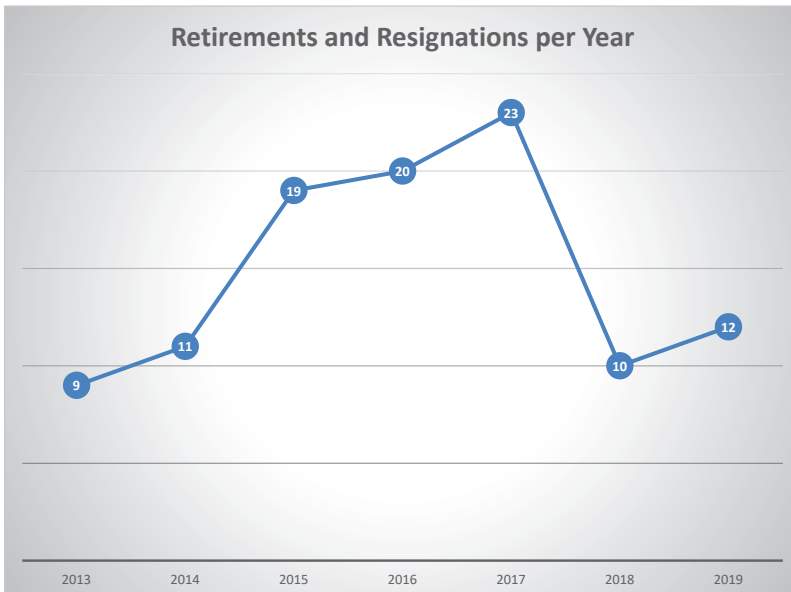




Number of Officers by Years of Service



Retirements and Resignations per Year



- 1/3 of the force is pension eligible
- Number of potential retirements is a concern



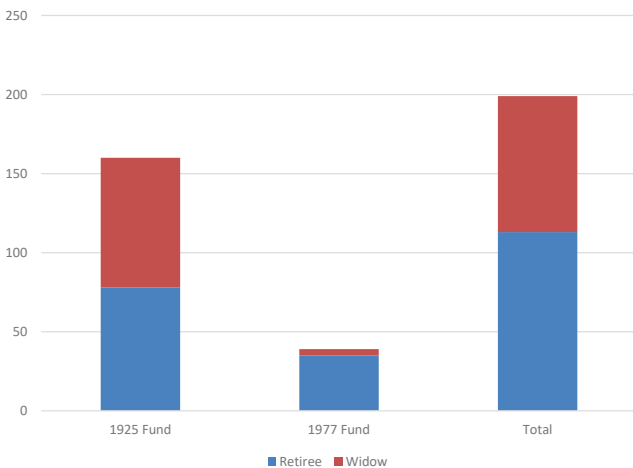
Sworn Officers Not Eligible for Active Duty

	2018		2019	
	Number	FTE	Number	FTE
Parental Leave	18	1.3	14	1.8
Light Duty - Workers Comp	12	1.3	17	2.6
Light Duty - On Duty Injury	19	1.2	16	2.3
Total	49	3.8	47	6.8



Police Pension: \$6,241,405

Number of Retirees and Widows in the City Administered Police Pension Funds:



	1925 Fund	1977 Fund	Total
Retiree	78	35	113
Widow	82	4	86
Total	160	39	199

1977 convertees:

- One DROP retiree in 2020
- No more convertees after 2020
- All other new retirees will be paid directly through INPRS



Changes in Expenditures

Supplies: \$1,498,943 (4% decrease)

- Decrease mostly due to one time expenses in 2019
- Increased cost of ShotSpotter by 5%
- Uniforms were replaced in 2019, except Honor Guard, leading to lower budget in 2020

Service & Charges: \$11,408,801 (6% decrease)

- Decrease mainly due to lower departmental allocations
- PSAP payment is lowered by \$200K due to contribution from EDIT



Operating Budget – Highlights & Changes

Records Division Reorganization

- Savings of over \$100,000 annually
- Eliminate third shift and close the department overnight, and some Holidays
- Dedicated phone with direct line to 911 center will be available for emergencies
- Minus four civilian positions: two by 2020 and two more by 2021, via attrition

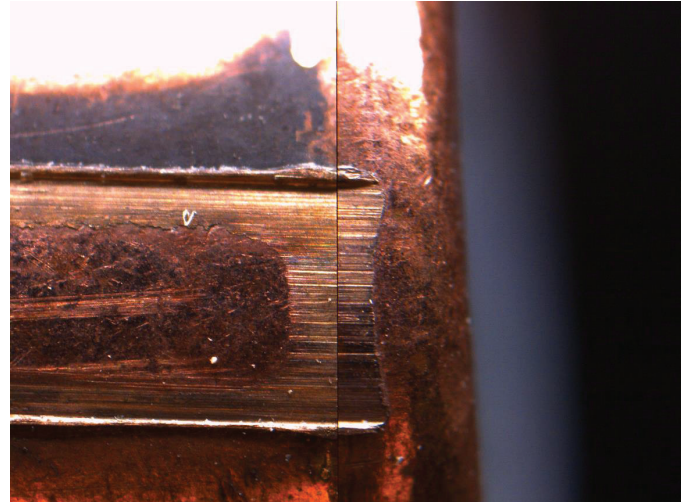




Operating Budget – Highlights & Changes

Crime Lab Budget: \$631,286

- Separating the budget from the rest of the department
- No new expenditures, accounting change only
- Plan to start offering services to other departments for a fee
- LIMS – Lab Information Management System to manage the workflow and billing



Crime Lab - Agencies Served:

- *Indiana State Police*
- *Mishawaka Police Department*
- *St Joseph County*
- *Metro Homicide*
- *Elkhart County*
- *City of Elkhart*
- *City of Goshen*
- *Michigan City Police*
- *City of Niles*
- *La Porte County*
- *Smaller Agencies*



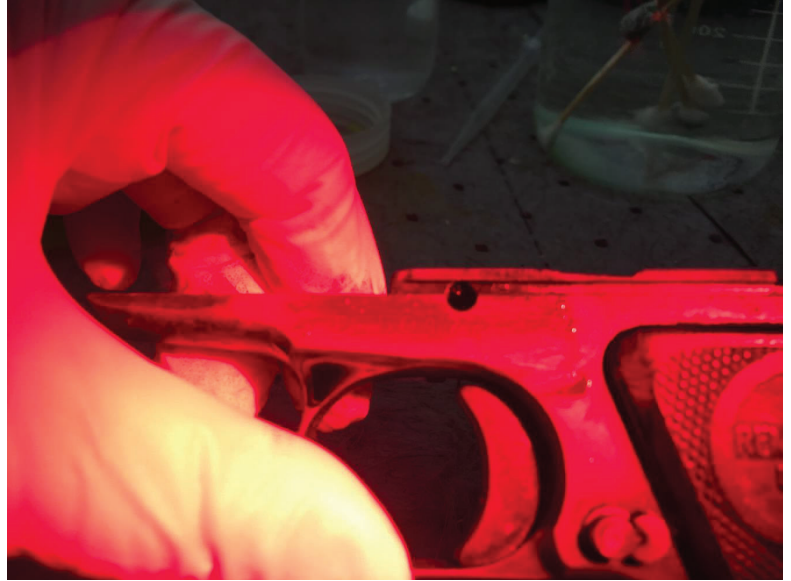


Crime Lab

On track for International Association for Identification Certification – Footwear

Services offered:

- Serial number restoration
- Distance proximity determination
- Fracture matching
- Tool matching
- Tires and footwear
- Expert testimony
- Trace evidence examination
- Facial recognition
- Video analysis



Capital Projects

- Detective bureau vehicles are being replaced with hybrids
- To maintain fleet function, on average, 34 patrol vehicles need to be replaced annually
- Hybrid SUVs are considered to replace existing patrol vehicles starting in 2020
- Department to conduct comparative analysis of available models for patrol
- A new microscope and LIMS (Lab Information System Management) are needed for the Crime Lab, possibly can be funded or partially funded through grants





Special Initiatives: Community Outreach

- Attend Neighborhood Meetings
- Shop With a Cop
- Trick or Treat
- Job Fairs



Special Initiatives: Community Outreach

- Neighborhood Cookouts
- Citizen Police Academy
- Pack a Backpack
- Popsicle Patrol / Pizza Patrol





Special Initiatives: Community Outreach

- National Night Out Against Crime
- Homegrown Program (w/SJCPD)



Summer Pizza & Popsicle Patrol





Special Initiatives: Police Athletic League (PAL)

- Youth Outreach Programs Through Sports
- Over 900 Youth Participants Annually
- Year Round Boxing
- Summer: Tennis, Basketball, Football, Swimming





Special Initiatives: Cadet Program

- Offered to high school seniors and graduates interested in career with SBPD, ages 18-23
- Part time employment allowing completing coursework
- Rotational assignments in different aspects of Police work
- \$4,000 in college tuition assistance annually
- Jr. Cadet Program is also available for ages 14-20



Training: Continuous Education Fund \$345,500

- Verbal Judo
- Read, Recognize Respond (De-Escalation training)
- Virtual Academy
- Legal Updates
- State Mandates
- Below 100
- Crime Scene Photography
- Crime Scene Processing
- Crisis Intervention Training
- Krav Maga for Law Enforcement
- Field Training Officer School
- Leadership in the Shadows
- Strategies & Tactics On Patrol Stops
- Implicit/Explicit/Micro/Macro Bias





Questions?



Consolidated Financial Schedules

Police Department Budget Summary

	2017 Actual	2018 Actual	2019 Amended Budget	06/30/19 Actual	2020 Proposed Budget	Forecast				Budget Variance 2019-2020	% Change
						2021	2022	2023	2024		
Expenditures by Activity											
Police Dept - General Fund	28,166,148	29,240,338	31,434,904	15,049,284	30,175,276	31,473,807	31,884,673	32,483,624	32,970,680	(1,259,628)	-4%
Crime Lab - General Fund	-	-	-	-	631,268	645,689	660,299	675,810	691,519	631,268	-
Public Safety LOIT	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%
PSAP	2,054,124	2,395,284	2,857,018	1,409,006	2,799,865	2,855,862	2,912,979	2,971,239	3,030,664	(57,153)	-2%
COIT	2,123,694	2,805,226	1,643,740	509,368	1,684,757	1,807,263	1,228,833	1,179,764	1,474,705	41,017	2%
CCD	438,241	575,402	532,121	245,368	587,817	395,699	368,740	261,014	48,540	55,696	10%
Police Pension	6,132,823	6,180,140	6,355,902	3,360,805	6,241,405	5,894,783	5,714,973	5,535,166	5,355,363	(114,497)	-2%
Police Grants	205,020	84,785	133,554	58,074	92,000	2,000	2,000	2,000	2,000	(41,554)	-31%
Other Police Funds	735,352	418,650	676,066	252,949	549,020	422,000	422,000	422,000	422,000	(127,046)	-19%
Total Expenditures	44,024,825	45,965,092	48,088,281	22,599,888	47,381,066	48,214,909	48,011,775	48,453,343	49,025,025	(707,215)	-1%
Expenditures by Type											
Personnel											
Salaries & Wages	25,657,875	27,017,855	27,408,375	13,336,401	27,313,272	27,424,293	27,628,262	27,844,912	28,069,457	(95,103)	0%
Fringe Benefits	7,323,580	7,492,962	6,843,047	3,093,733	7,070,050	7,299,061	7,515,097	7,760,195	8,005,753	227,003	3%
Total Personnel	32,981,455	34,510,816	34,251,422	16,430,134	34,383,322	34,723,354	35,143,359	35,605,107	36,075,210	131,900	0%
Supplies	1,419,984	1,405,823	1,566,241	610,106	1,498,943	1,343,943	1,343,943	1,343,943	1,233,943	(67,298)	-4%
Services & Charges											
Professional Services	2,690,425	2,833,069	3,477,608	1,692,397	3,381,365	3,437,362	3,494,479	3,552,739	3,612,164	(96,243)	-3%
Utilities	173,697	183,917	178,750	74,324	174,408	177,557	180,768	184,043	187,384	(4,342)	-2%
Education & Training	82,323	88,068	122,290	49,095	110,000	110,000	110,000	110,000	110,000	(12,290)	-10%
Travel	35,418	42,139	62,601	20,825	52,000	42,000	42,000	42,000	42,000	(10,601)	-17%
Repairs & Maintenance	1,302,362	1,000,783	1,072,841	454,337	1,042,027	1,042,027	1,042,027	1,042,027	1,042,027	(30,814)	-3%
Other Interfund Allocations	3,238,764	3,055,248	4,333,272	2,166,636	3,671,152	4,429,948	4,482,291	4,544,871	4,599,217	(662,120)	-15%
Debt Service											
Principal	1,355,980	2,276,338	2,203,310	781,778	2,302,513	2,244,377	1,510,742	1,354,768	1,436,624	99,203	5%
Interest & Fees	68,570	95,346	91,904	44,418	142,258	130,783	116,108	115,287	115,898	50,354	55%
Grants & Subsidies	4,606	15,916	40,000	974	20,000	20,000	20,000	20,000	20,000	(20,000)	-50%
Other Services & Charges	509,412	435,528	540,157	171,409	513,078	468,558	481,058	493,558	505,558	(27,079)	-5%
Total Services & Charges	9,461,556	10,026,352	12,122,733	5,456,192	11,408,801	12,102,612	11,479,473	11,459,293	11,670,872	(713,932)	-6%
Operating Expenditures	43,862,996	45,942,992	47,940,396	22,496,432	47,291,066	48,169,909	47,966,775	48,408,343	48,980,025	(649,330)	-1%
Capital	161,829	22,100	147,885	103,455	90,000	45,000	45,000	45,000	45,000	(57,885)	-39%
Total Expenditures	44,024,825	45,965,092	48,088,281	22,599,888	47,381,066	48,214,909	48,011,775	48,453,343	49,025,025	(707,215)	-1%

Explain Significant Revenue and Expenditure Changes Below:

In an effort to reduce expenditures, the Police Department is changing operating hours for its records division. Instead of continuous operation, it would be open every day from early morning till late evening and close for several hours each night. It will eliminate the need for a third shift and 4 positions can be eliminated through attrition. The department is also adding three sworn officers in 2020 and two more in 2021 to build staffing back up after dedicating resources to satellite units.

Fund 101 - General Fund Police Department (0801)

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	16,455,717	17,703,733	17,637,092	8,674,670	17,208,074	17,593,713	17,904,057	18,225,588	18,553,519	(429,018)	-2%
Health Insurance	3,403,351	3,372,900	2,589,612	1,132,107	2,658,782	2,819,082	2,979,382	3,162,582	3,345,782	69,170	3%
Fringe Benefits	2,824,114	2,992,956	3,222,040	1,552,164	3,078,812	3,106,959	3,122,047	3,137,912	3,154,150	(143,228)	-4%
Total Personnel	22,683,182	24,069,590	23,448,744	11,358,941	22,945,668	23,519,754	24,005,486	24,526,082	25,053,451	(503,076)	-2%
Supplies	715,477	715,253	1,173,831	472,734	1,266,943	1,216,943	1,216,943	1,216,943	1,106,943	93,112	8%
Services & Charges											
Professional Services	453,301	434,585	615,090	279,391	575,000	575,000	575,000	575,000	575,000	(40,090)	-7%
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	173,697	183,917	178,750	74,324	174,408	177,557	180,768	184,043	187,384	(4,342)	-2%
Education & Training	-	4,785	-	-	-	-	-	-	-	-	-
Travel	-	1,433	601	401	-	-	-	-	-	(601)	-100%
Repairs & Maintenance	505,480	339,174	1,047,841	454,337	1,042,027	1,042,027	1,042,027	1,042,027	1,042,027	(5,814)	-1%
Other Interfund Allocations	3,238,764	3,055,248	4,333,272	2,166,636	3,671,152	4,429,948	4,482,291	4,544,871	4,599,217	(662,120)	-15%
Debt Service											
Principal	136,856	141,435	138,492	68,282	139,178	141,305	-	-	-	686	0%
Interest & Fees	11,304	8,406	5,861	3,179	3,742	1,615	-	-	-	(2,119)	-36%
Grants & Subsidies	4,606	15,916	40,000	974	20,000	20,000	20,000	20,000	20,000	(20,000)	-50%
Other Services & Charges	243,481	270,597	349,537	110,130	337,158	349,658	362,158	374,658	386,658	(12,379)	-4%
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Total Services & Charges	4,767,489	4,455,495	6,709,444	3,157,653	5,962,665	6,737,110	6,662,244	6,740,599	6,810,286	(746,779)	-11%
Capital	-	-	102,885	59,957	-	-	-	-	-	(102,885)	-100%
Total Expenditures	28,166,148	29,240,338	31,434,904	15,049,284	30,175,276	31,473,807	31,884,673	32,483,624	32,970,680	(1,259,628)	-4%
Revenue											
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	7,500	-	7,500	7,500	7,500	7,500	7,500	-	0%
Other Income	657,013	289,432	531,150	364,809	453,450	453,450	453,450	453,450	453,450	(77,700)	-15%
Total Revenue	657,013	289,432	538,650	364,809	460,950	460,950	460,950	460,950	460,950	(77,700)	-14%

Department Purpose:

MISSION: The South Bend Police Department works to safeguard the lives and property of the people we serve, to reduce the incidence and fear of crime, and to resolve problems among residents. The Department, in partnership with our community, strives to protect the life, property, and the personal liberties of all individuals. We believe that the overall quality of life for all residents will improve through the deterrence of criminal activity and an understanding of the diversity of cultures within this community. We also work to build and sustain community-police relationships to advance a culture of trust and inclusion.

VISION: To constantly strive for excellence in the quality of police service to help ensure a safe community for everyone.

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 and other units.

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

Staffing is decreasing in the records division following a decision to close the department to public for several hours at night, when it is rarely utilized, eliminating the needs for a third shift. Total four positions will be eliminated through attrition. The Police Department expects to eliminate at least two positions in 2020 and all four by 2021.

Salaries and supplies for the Crime Lab will be budgeted in a separate activity, 0804 starting in 2020.

Sworn personnel is increasing by 3 positions in 2020 and by another 2 in 2021 to build the staffing levels back up, after reduction made in 2019 to reflect actual staffing levels.

Fund 101 - General Fund Police Crime Lab (0804)

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	-	-	-	-	424,616	432,535	440,610	448,851	457,255	424,616	-
Health Insurance	-	-	-	-	81,273	86,173	91,073	96,673	102,273	81,273	-
Fringe Benefits	-	-	-	-	79,102	80,703	82,339	84,009	85,714	79,102	-
Total Personnel	-	-	-	-	584,991	599,411	614,022	629,533	645,242	584,991	-
Supplies	-	-	-	-	17,000	17,000	17,000	17,000	17,000	17,000	-
Services & Charges											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Debt Service											
Principal	-	-	-	-	25,416	26,185	26,976	27,791	28,631	25,416	-
Interest & Fees	-	-	-	-	3,861	3,093	2,301	1,486	646	3,861	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Total Services & Charges	-	-	-	-	29,277	29,278	29,277	29,277	29,277	29,277	-
Capital	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	-	-	-	-	631,268	645,689	660,299	675,810	691,519	631,268	-
Revenue											
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	-	-	-	-	-	-	-	-	-	-	-

Division Purpose:

This division was created to track expenditures related to Police Crime Lab. Existing positions were moved here from 0801, Police Department along with existing lab supply budget.

Explanation of Revenue Sources:

The Lab plans to offer services to other agencies for a charge. Currently the demand for service is undetermined, so there are no revenues budgeted.

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

All positions in this division were previously authorized and assigned to Lab. Moving them into a separate division allows Police Department to better track expenditures directly related to Lab.

Fund 216 - Police State Seizures

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											
Intergov./ Shared Revenues	18,684	36,737	30,000	1,060	30,000	30,000	30,000	30,000	30,000	-	0%
Interest Earnings	2,243	3,692	4,200	2,660	2,265	1,989	1,709	1,427	1,140	(1,935)	-46%
Other Income	24,840	300	200	200	-	-	-	-	-	(200)	-100%
Transfers In	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	45,767	40,730	34,400	3,920	32,265	31,989	31,709	31,427	31,140	(2,135)	-6%
Expenditures by Type											
Personnel											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-	-
Services & Charges											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	20,000	-	20,000	20,000	20,000	20,000	20,000	-	0%
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	5,868	7,856	12,000	-	12,000	12,000	12,000	12,000	12,000	-	0%
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Total Services & Charges	5,868	7,856	32,000	-	32,000	32,000	32,000	32,000	32,000	-	0%
Capital	63,338	-	-	-	45,000	22,500	22,500	22,500	22,500	45,000	-
Total Expenditures	69,206	7,856	32,000	-	77,000	54,500	54,500	54,500	54,500	45,000	141%
Net Surplus / (Deficit)	(23,439)	32,873	2,400	3,920	(44,735)	(22,511)	(22,791)	(23,073)	(23,360)		
Beginning Cash Balance	217,224	194,467	227,103		229,503	184,768	162,257	139,466	116,393	Cash Reserve 25% of Annual expenditures	
Cash Adjustments	682	(237)	-		-	-	-	-	-		
Ending Cash Balance	194,467	227,103	229,503		184,768	162,257	139,466	116,393	93,033		
Cash Reserves Target	17,302	1,964	8,000		19,250	13,625	13,625	13,625	13,625		

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's revenue stream is not a steady flow. It is dependent upon the processing and release of funds from the State for seized assets in drug activities.

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.

Fund 218 - Police Curfew Violations

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											
Fines, Forfeitures, and Fees	160	138	200	25	200	200	200	200	200	-	0%
Interest Earnings	116	232	300	153	147	138	130	122	113	(153)	-51%
Donations	-	750	-	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	277	1,120	500	178	347	338	330	322	313	(153)	-31%
Expenditures by Type											
Personnel											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-	-
Services & Charges											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	854	1,000	-	1,000	1,000	1,000	1,000	1,000	-	0%
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Total Services & Charges	-	854	1,000	-	1,000	1,000	1,000	1,000	1,000	-	0%
Capital	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	-	854	1,000	-	1,000	1,000	1,000	1,000	1,000	-	0%
Net Surplus / (Deficit)	277	266	(500)	178	(653)	(662)	(670)	(678)	(687)		
Beginning Cash Balance	12,541	12,860	13,109		12,609	11,956	11,294	10,624	9,946	Cash Reserve 25% of Annual expenditures	
Cash Adjustments	42	(16)	-		-	-	-	-	-		
Ending Cash Balance	12,860	13,109	12,609		11,956	11,294	10,624	9,946	9,259		
Cash Reserves Target	-	214	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:

In recent years, this fund has received very little revenue. The Police Department has not been spending this fund's cash balance in order to let the fund build up a better cash reserve.

Fund 220 - Law Enforcement Continuing Education

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	124,345	124,980	140,000	64,514	120,000	120,000	120,000	120,000	120,001	(20,000)	-14%
Fines, Forfeitures, and Fees	121,171	78,353	116,000	53,326	111,000	111,000	121,000	121,000	121,000	(5,000)	-4%
Interest Earnings	6,078	9,917	6,900	4,673	1,946	1,815	1,806	1,798	1,789	(4,954)	-72%
Donations	1,125	525	2,000	-	1,000	1,000	1,000	1,000	1,000	(1,000)	-50%
Other Income	25,457	17,621	55,718	37,119	21,000	21,000	21,000	21,000	21,000	(34,718)	-62%
Transfers In	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	278,175	231,395	320,618	159,631	254,946	254,815	264,806	264,798	264,790	(65,672)	-20%
Expenditures by Type											
Personnel											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-	-	-
Supplies	137,658	173,990	295,556	102,924	160,500	100,500	100,500	100,500	100,500	(135,056)	-46%
Services & Charges											
Professional Services	180,000	-	-	-	-	-	-	-	-	-	-
Education & Training	79,173	77,133	91,990	48,637	80,000	80,000	80,000	80,000	80,000	(11,990)	-13%
Travel	35,418	40,706	60,000	20,425	50,000	40,000	40,000	40,000	40,000	(10,000)	-17%
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	66,073	65,622	70,000	33,218	55,000	45,000	45,000	45,000	45,000	(15,000)	-21%
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Total Services & Charges	360,664	183,461	221,990	102,280	185,000	165,000	165,000	165,000	165,000	(36,990)	-17%
Capital	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	498,322	357,452	517,546	205,204	345,500	265,500	265,500	265,500	265,500	(172,046)	-33%
Net Surplus / (Deficit)	(220,147)	(126,057)	(196,928)	(45,573)	(90,554)	(10,685)	(694)	(702)	(710)		
Beginning Cash Balance	836,137	573,049	446,232	-	249,304	158,750	148,065	147,371	146,669	Cash Reserve	
Cash Adjustments	(42,940)	(760)	-	-	-	-	-	-	-	25% of Annual expenditures	
Ending Cash Balance	573,049	446,232	249,304	-	158,750	148,065	147,371	146,669	145,959		
Cash Reserves Target	124,580	89,363	129,387	-	86,375	66,375	66,375	66,375	66,375		

Fund Purpose:

This fund was established to fund the continuing education for the officers of the South Bend 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:

Expenditures include educational materials and equipment, conference and training registration, and travel costs for conferences/trainings.

In recent years, the Police Department has been spending down the cash balance in this fund as they attend various trainings and purchase new equipment. This fund's revenues will not be able to support current spending levels. In the future, the Police Department may look for other budget sources to fund education and training, such as paying for it out of the Police Department's budget in the General Fund.

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	%
						2021	2022	2023	2024	2019-2020	Change
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 278 - Take Home Vehicle Police

Fund Type	Internal Service 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											
Interest Earnings	6,939	13,423	14,000	8,777	8,365	7,919	7,468	7,011	6,549	(5,635)	-40%
Other Income	1,960	3,507	3,700	2,633	5,720	5,720	5,720	5,720	5,720	2,020	55%
Transfers In	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	8,899	16,930	17,700	11,410	14,085	13,639	13,188	12,731	12,269	(3,615)	-20%
Expenditures by Type											
Personnel											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-	-
Services & Charges											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	9,986	18,198	50,000	969	50,000	50,000	50,000	50,000	50,000	-	0%
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Total Services & Charges	9,986	18,198	50,000	969	50,000	50,000	50,000	50,000	50,000	-	0%
Capital	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	9,986	18,198	50,000	969	50,000	50,000	50,000	50,000	50,000	-	0%
Net Surplus / (Deficit)	(1,088)	(1,268)	(32,300)	10,440	(35,915)	(36,361)	(36,812)	(37,269)	(37,731)		
Beginning Cash Balance	751,530	752,925	750,703		718,403	682,488	646,127	609,315	572,046	Cash Reserve Set dollar amount of \$750,000	
Cash Adjustments	2,483	(954)	-		-	-	-	-	-		
Ending Cash Balance	752,925	750,703	718,403		682,488	646,127	609,315	572,046	534,315		
Cash Reserves Target	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 are made 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:

Expenditures are driven by the number of off duty accident claims. Claims have been minimal in this fund since it was created.

Fund 280 - Police Block Grants

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											
Interest Earnings	36	70	70	47	50	51	52	52	53	(20)	-29%
Other Income	-	-	-	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	36	70	70	47	50	51	52	52	53	(20)	-29%
Expenditures by Type											
Personnel											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-	-
Services & Charges											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Total Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Capital	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-	-	-	-	-	-
Net Surplus / (Deficit)	36	70	70	47	50	51	52	52	53		
Beginning Cash Balance	3,879	3,927	3,992		4,062	4,112	4,163	4,215	4,267	Cash Reserve No reserve requirement - Grant fund - spend down to zero	
Cash Adjustments	13	(5)	-		-	-	-	-	-		
Ending Cash Balance	3,927	3,992	4,062		4,112	4,163	4,215	4,267	4,320		
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.											

Fund 292 - Police Grants

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											
Interest Earnings	-	-	-	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	-	-	-	-	-	-	-	-	-	-	-
Expenditures by Type											
Personnel											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-	-
Services & Charges											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	28,178	21,735	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Total Services & Charges	28,178	21,735	-	-	-	-	-	-	-	-	-
Capital	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	28,178	21,735	-	-	-	-	-	-	-	-	-
Net Surplus / (Deficit)	(28,178)	(21,735)	-	-	-	-	-	-	-	-	-
Beginning Cash Balance	76,628	48,451	26,716		26,716	26,716	26,716	26,716	26,716		
Cash Adjustments	-	-	-		-	-	-	-	-		
Ending Cash Balance	48,451	26,716	26,716		26,716	26,716	26,716	26,716	26,716		
Cash Reserves Target	-	-	-		-	-	-	-	-		
										Cash Reserve	
										No reserve requirement -	
										Grant fund - spend down to	
										zero	

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:

There isn't a source of revenue at this time.

Explanation of Expenditures and Significant Changes/Variations:

There are no planned expenditures at this time.

Fund 294 - Regional Police Academy

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											
Charges for Services	19,075	21,192	20,000	17,475	20,000	20,000	20,000	20,000	20,000	-	0%
Interest Earnings	775	1,711	1,800	1,259	1,210	1,194	1,177	1,161	1,144	(590)	-33%
Other Income	50	-	2,000	175	-	-	-	-	-	(2,000)	-100%
Transfers In	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	19,900	22,903	23,800	18,909	21,210	21,194	21,177	21,161	21,144	(2,590)	-11%
Expenditures by Type											
Personnel											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-	-	-
Supplies	765	190	1,500	-	1,500	1,500	1,500	1,500	1,500	-	0%
Services & Charges											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Education & Training	3,150	6,150	10,000	157	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 Services & Charges	4,721	5,249	9,500	3,120	9,500	9,500	9,500	9,500	9,500	-	0%
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Total Services & Charges	7,871	11,399	21,000	3,278	21,000	21,000	21,000	21,000	21,000	-	0%
Capital	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	8,636	11,589	22,500	3,278	22,500	22,500	22,500	22,500	22,500	-	0%
Net Surplus / (Deficit)	11,264	11,314	1,300	15,632	(1,290)	(1,306)	(1,323)	(1,339)	(1,356)		
Beginning Cash Balance	75,941	87,473	98,680		99,980	98,690	97,384	96,061	94,722	Cash Reserve 25% of Annual expenditures	
Cash Adjustments	268	(108)	-		-	-	-	-	-		
Ending Cash Balance	87,473	98,680	99,980		98,690	97,384	96,061	94,722	93,366		
Cash Reserves Target	2,159	2,897	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:

There are no major expenditures planned for this fund.

Fund 295 - COPS MORE Grant

Fund Type	Special Revenue 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											
Intergov./ Grants	18,344	101,310	53,750	-	-	-	-	-	-	(53,750)	-100%
Fines, Forfeitures, and Fees	9,840	12,766	10,000	5,132	10,000	10,000	10,000	10,000	10,000	-	0%
Interest Earnings	1,606	2,278	3,800	2,081	1,294	1,410	1,527	1,645	1,764	(2,506)	-66%
Donations	-	-	5,300	2,050	-	-	-	-	-	(5,300)	-100%
Other Income	44,776	14,012	24,500	1,949	20,000	-	-	-	-	(4,500)	-18%
Transfers In	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	74,566	130,367	97,350	11,212	31,294	11,410	11,527	11,645	11,764	(66,056)	-68%
Expenditures by Type											
Personnel											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-	-	-
Supplies	43,075	19,215	88,554	34,449	47,000	2,000	2,000	2,000	2,000	(41,554)	-47%
Services & Charges											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	300	300	-	-	-	-	-	(300)	-100%
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	133,759	43,835	44,700	23,326	45,000	-	-	-	-	300	1%
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Total Services & Charges	133,759	43,835	45,000	23,626	45,000	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	176,834	63,050	133,554	58,074	92,000	2,000	2,000	2,000	2,000	(41,554)	-31%
Net Surplus / (Deficit)	(102,268)	67,316	(36,204)	(46,862)	(60,706)	9,410	9,527	9,645	9,764		
Beginning Cash Balance	237,007	135,365	202,528		166,324	105,618	115,028	124,555	134,200	Cash Reserve No reserve requirement - Grant fund - spend down to zero	
Cash Adjustments	626	(153)	-		-	-	-	-	-		
Ending Cash Balance	135,365	202,528	166,324		105,618	115,028	124,555	134,200	143,964		
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:

This Fund receives revenue from various Federal and State Grants. It also receives revenue from Impound Fees.

Explanation of Expenditures and Significant Changes/Variations:

This fund is used to pay for a youth boxing program. The South Bend Police Athletic League (PAL) relaunched in 2006 with the founding of the South Bend Police Boxing Club. This free program matches cops and youth ages 10-18 in a sports mentoring environment. The objective of the Boxing Club is to encourage young people to value peaceful and positive ways to resolve differences and frustrations. It's a way for youth to "put down" violence and death—and "put on" the boxing gloves for a better life.

In 2018, this fund was used to pay for some of the cost of new video surveillance systems in the police cars.

Fund 299 - Police Federal Drug Enforcement

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											
Intergov./ Shared Revenues	1,823	6,201	50,000	-	5,000	5,000	5,000	5,000	5,000	(45,000)	-90%
Intergov./ Grants	50,000	-	-	-	-	-	-	-	-	-	-
Interest Earnings	2,048	2,654	3,600	1,802	1,371	1,097	819	537	252	(2,229)	-62%
Other Income	-	36,436	-	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	53,871	45,291	53,600	1,802	6,371	6,097	5,819	5,537	5,252	(47,229)	-88%
Expenditures by Type											
Personnel											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-	-	-
Supplies	34,337	-	6,000	-	6,000	6,000	6,000	6,000	6,000	-	0%
Services & Charges											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	16,372	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Total Services & Charges	16,372	-	-	-	-	-	-	-	-	-	-
Capital	98,491	22,100	45,000	43,499	45,000	22,500	22,500	22,500	22,500	-	0%
Total Expenditures	149,201	22,100	51,000	43,499	51,000	28,500	28,500	28,500	28,500	-	0%
Net Surplus / (Deficit)	(95,329)	23,191	2,600	(41,696)	(44,629)	(22,403)	(22,681)	(22,963)	(23,248)		
Beginning Cash Balance	226,058	130,729	153,920		156,520	111,891	89,488	66,807	43,844	Cash Reserve	
Cash Adjustments	-	-	-		-	-	-	-	-	25% of Annual expenditures	
Ending Cash Balance	130,729	153,920	156,520		111,891	89,488	66,807	43,844	20,596		
Cash Reserves Target	37,300	5,525	12,750		12,750	7,125	7,125	7,125	7,125		

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:

Budgeted expenditures are for replacement of police cars and for supplies related to drug enforcement and training.

Fund 702 - Police 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	6,204,179	6,223,858	6,347,700	3,057,891	6,347,700	6,347,700	6,347,700	6,347,700	6,347,700	-	0%
Interest Earnings	6,279	14,743	14,500	4,806	13,357	19,242	27,431	37,952	50,836	(1,143)	-8%
Other Income	14,811	4,124	8,000	2,224	8,000	8,000	8,000	8,000	8,000	-	0%
Transfers In	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	6,225,269	6,242,725	6,370,200	3,064,920	6,369,057	6,374,942	6,383,131	6,393,652	6,406,536	(1,143)	0%
Expenditures by Type											
Personnel											
Salaries & Wages	6,128,167	6,175,699	6,343,985	3,356,160	6,229,288	5,882,666	5,702,856	5,523,049	5,343,246	(114,697)	-2%
Fringe Benefits	683	261	3,717	-	3,717	3,717	3,717	3,717	3,717	-	0%
Total Personnel	6,128,850	6,175,960	6,347,702	3,356,160	6,233,005	5,886,383	5,706,573	5,526,766	5,346,963	(114,697)	-2%
Supplies	-	-	800	-	-	-	-	-	-	(800)	-100%
Services & Charges											
Professional Services	3,000	3,200	5,500	4,000	6,500	6,500	6,500	6,500	6,500	1,000	18%
Travel	-	-	500	-	500	500	500	500	500	-	0%
Other Services & Charges	973	979	1,400	646	1,400	1,400	1,400	1,400	1,400	-	0%
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Total Services & Charges	3,973	4,179	7,400	4,646	8,400	8,400	8,400	8,400	8,400	1,000	14%
Capital	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	6,132,823	6,180,140	6,355,902	3,360,805	6,241,405	5,894,783	5,714,973	5,535,166	5,355,363	(114,497)	-2%
Net Surplus / (Deficit)	92,446	62,585	14,298	(295,885)	127,652	480,159	668,158	858,486	1,051,173		
Beginning Cash Balance	791,162	886,366	947,846		962,144	1,089,796	1,569,955	2,238,113	3,096,599	Cash Reserve 10% of Annual expenditures	
Cash Adjustments	2,758	(1,105)	-		-	-	-	-	-		
Ending Cash Balance	886,366	947,846	962,144		1,089,796	1,569,955	2,238,113	3,096,599	4,147,772		
Cash Reserves Target	613,282	618,014	635,590		624,141	589,478	571,497	553,517	535,536		

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. 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.

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.

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.

Fund 705 - Police K-9 Unit

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											
Interest Earnings	26	51	60	27	4	4	5	5	5	(56)	-93%
Donations	-	-	2,000	-	-	-	-	-	-	(2,000)	-100%
Other Income	-	-	-	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	26	51	2,060	27	4	4	5	5	5	(2,056)	-100%
Expenditures by Type											
Personnel											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-	-
Services & Charges											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	601	2,020	-	2,020	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Total Services & Charges	-	601	2,020	-	2,020	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	-	601	2,020	-	2,020	-	-	-	-	-	0%
Net Surplus / (Deficit)	26	(550)	40	27	(2,016)	4	5	5	5		
Beginning Cash Balance	2,853	2,889	2,335		2,375	359	363	368	373	Cash Reserve 25% of Annual expenditures	
Cash Adjustments	9	(4)	-		-	-	-	-	-		
Ending Cash Balance	2,889	2,335	2,375		359	363	368	373	378		
Cash Reserves Target	-	150	505		505	-	-	-	-		

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:

The donations are to be spent on supplies or services directly related to the Police K-9 unit. In recent years, this fund has not been used so the cash balance is growing.

2020 Proposed Staffing Summary

City of South Bend

Fund	Department	Position	Status	FTE	2019 Salary Cap	Proposed % Increase	2020 Salary Cap
101-0801	Police	Administrative Assistant I	NB	2	\$ 41,336	2.0%	\$ 42,163
101-0801	Police	Assistant Director of Civilian Services	NB	1	\$ 55,000	2.0%	\$ 56,100
101-0801	Police	Crime Analyst	NB	1	\$ 39,782	2.0%	\$ 40,578
101-0801	Police	Data Entry Specialist	NB	5	\$ 38,494	2.0%	\$ 39,264
101-0801	Police	Director of Civilian Services	NB	1	\$ 62,424	2.0%	\$ 63,672
101-0801	Police	Director of Purchasing & Logistics - Police Dept	NB	1	\$ 70,000	2.0%	\$ 71,400
101-0801	Police	Executive Assistant and Director of Special Projects	NB	1	\$ 55,251	2.0%	\$ 56,356
101-0801	Police	Logistics Specialist (formerly Financial Specialist II)	NB	1	\$ 39,782	2.0%	\$ 40,578
101-0801	Police	Financial Specialist III	NB	1	\$ 44,500	2.0%	\$ 45,390
101-0801	Police	Financial Specialist Senior	NB	1	\$ 56,356	2.0%	\$ 57,483
101-0801	Police	Manager - Property & Evidence	NB	1	\$ 44,737	2.0%	\$ 45,632
101-0801	Police	Police Crime Intelligence Analyst	NB	1	\$ 50,000	16.0%	\$ 58,000
101-0801	Police	Police Crime Intelligence Analyst (Social Media)	NB	1	\$ 50,000	2.0%	\$ 51,000
101-0801	Police	Preventative Maintenance Coordinator	NB	1	\$ 42,977	2.0%	\$ 43,837
101-0801	Police	Property/Evidence Custodian- Senior	NB	1	\$ 37,333	2.0%	\$ 38,080
101-0801	Police	Public Access Coordinator	NB	1	\$ 37,585	2.0%	\$ 38,337
101-0801	Police	Records Specialist	NB	14	\$ 36,285	2.0%	\$ 37,011
101-0804	Police	Digital (Forensic) Lab Technician	NB	1	\$ 56,100	2.0%	\$ 57,222
101-0804	Police	Forensic Lab Tech	NB	1	\$ 61,200	2.0%	\$ 62,424
101-0804	Police	Firearms IBIS/NIBIN Tech	NB	1	\$ 45,900	2.0%	\$ 46,818
101-0804	Police	Forensic Scientist / Firearm & Tool Mark Examiner	NB	1	\$ 74,460	2.0%	\$ 75,949
101-0804	Police	Forensic Scientist / Firearm & Tool Mark Examiner Trainee	NB	1	\$ 61,200	2.0%	\$ 62,424
101-0804	Police	Latent Fingerprint Examiner	NB	1	\$ 56,100	2.0%	\$ 57,222
101-0804	Police	Supervisor - Crime Laboratory	NB	1	\$ 70,380	2.0%	\$ 71,788
		Total Non-Bargaining		42			
101-0801	Police	Chief	PO	1	\$ 102,350	2.0%	\$ 104,397
101-0801	Police	Division Chief	PO	3	\$ 86,111	2.0%	\$ 87,833
101-0801	Police	Captain	PO	7	\$ 74,314	2.0%	\$ 75,800
101-0801	Police	Lieutenant	PO	13	\$ 65,467	2.0%	\$ 66,776
101-0801	Police	Non-Supervisory Sergeant/Investigator	PO	7	\$ 62,105	2.0%	\$ 63,347
101-0801	Police	Patrolman 1st Class	PO	113	\$ 59,158	2.0%	\$ 60,341
101-0801	Police	Patrolman 2nd Class	PO	17	\$ 53,060	2.0%	\$ 54,121
101-0801	Police	Supervisory Sergeant	PO	30	\$ 63,026	2.0%	\$ 64,287
249-0805	Police	Patrolman 1st Class	PO	46	\$ 59,158	2.0%	\$ 60,341
101-0801	Police	Police Recruit	PO	6	\$ 48,096	2.0%	\$ 49,058
		Total Sworn Officers		243			
101-0801	Police	Building Engineer (Maintenance Tech I)	TM	1	\$ 46,246	1.0%	\$ 46,708
101-0801	Police	Janitor/General Labor	TM	2	\$ 35,430	1.0%	\$ 35,784
		Total Teamsters		3			
		Total FTES		288			

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
408-0802-423.31-07	PSAP COUNTY PAYMENT	Police	Professional Services	2,020,453	2,395,284	2,857,018	2,857,018	1,174,171	2,799,865	2,855,862	2,912,979	2,971,239	3,030,664
702-0803-645.10-01	SALARIED WAGES	Police	Salaries & Wages	8,922	8,729	9,108	9,108	3,795	9,290	9,476	9,665	9,859	10,056
702-0803-645.11-01	FICA - REGULAR	Police	Fringe Benefits	683	261	697	697	-	697	697	697	697	769
702-0803-645.11-04	PERF - REGULAR	Police	Fringe Benefits	-	-	1,020	1,020	-	1,020	1,020	1,020	1,020	1,126
702-0803-645.11-15	MEDICAL, SURGICAL, DENTAL	Police	Fringe Benefits	-	-	2,000	2,000	-	2,000	2,000	2,000	2,000	2,000
702-0803-645.21-03	C.S. OFFICE SUPPLIES	Police	Supplies	-	-	800	800	-	-	-	-	-	-
702-0803-645.31-01	LEGAL SERVICES	Police	Professional Services	-	-	2,500	1,500	-	2,500	2,500	2,500	2,500	2,500
702-0803-645.31-06	OTHER PROFESSIONAL SVCS	Police	Professional Services	3,000	3,200	3,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000
702-0803-645.32-02	POSTAGE	Police	Other Services & Charges	973	979	1,400	1,400	549	1,400	1,400	1,400	1,400	1,400
702-0803-645.32-03	TRAVEL	Police	Travel	-	-	500	500	-	500	500	500	500	500
702-0803-702.10-06	DEATH BENEFITS	Police	Salaries & Wages	36,000	36,000	-	60,000	36,000	72,000	72,000	72,000	72,000	72,000
702-0803-702.10-07	PENSION RETIRED PERSONNEL	Police	Salaries & Wages	4,207,764	4,199,280	-	4,069,808	1,660,537	4,156,040	3,976,040	3,796,040	3,616,040	3,436,040
702-0803-702.10-08	PENSIONS CURRENT YEAR	Police	Salaries & Wages	-	38,728	-	75,000	17,661	33,362	-	-	-	-
702-0803-702.10-09	PENSIONS DEPENDENTS	Police	Salaries & Wages	1,875,481	1,808,196	-	1,815,299	822,281	1,825,150	1,825,150	1,825,150	1,825,150	1,825,150
702-0803-702.10-10	DEFF RETI OPT PLAN(DROP)	Police	Salaries & Wages	-	84,767	-	254,770	254,301	133,446	-	-	-	-
702-0803-702.10-30	DEATH BENEFITS	Police	Salaries & Wages	-	-	120,000	60,000	60,000	-	-	-	-	-
702-0803-702.10-31	PENSION RETIRED PERSONNEL	Police	Salaries & Wages	-	-	4,239,808	-	-	-	-	-	-	-
702-0803-702.10-32	PENSIONS CURRENT YEAR	Police	Salaries & Wages	-	-	75,000	-	-	-	-	-	-	-
702-0803-702.10-33	PENSIONS DEPENDENTS	Police	Salaries & Wages	-	-	1,815,299	-	-	-	-	-	-	-
702-0803-702.10-34	DEFF RETI OPT PLAN(DROP)	Police	Salaries & Wages	-	-	84,770	-	-	-	-	-	-	-
702-0803-702.11-08	RETIREE HEALTH INSURANCE	Police	Fringe Benefits	-	-	-	-	-	-	-	-	-	-
705-0801-421.39-89	MISC CHARGES & SVCS	Police	Other Services & Charges	-	601	2,020	2,020	-	2,020	-	-	-	-