

# 2019 Budget Presentation South Bend Fire Department & Emergency Medical Services

August 8, 2018



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# CITY OF SOUTH BEND

EXCELLENCE | ACCOUNTABILITY | INNOVATION | INCLUSION | EMPOWERMENT

## Fire Department

August 8, 2018



## Fire Department Today's Agenda



- Introduction of Team
  - Fire Chief Stephen F. Cox
  - Assistant Chief of Services Todd Skwarcan
  - Fiscal Officer Danny Cocanower
  - Pension Secretary Gerard Ellis
  - Battalion Chief Robert Means (IRRS)
  - Battalion Chief Chris Baker (IRRS)
- Mission/Vision
- Overall Budget Summary
- 2018 Accomplishments
- 2019 Goals
- Indiana River Rescue School (IRRS)
- Fire Fighter Pension



## Fire Department Mission



*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.*



## Fire Department Department Vision



It is the shared vision of the South Bend Fire Department to create an environment of **operational excellence**.

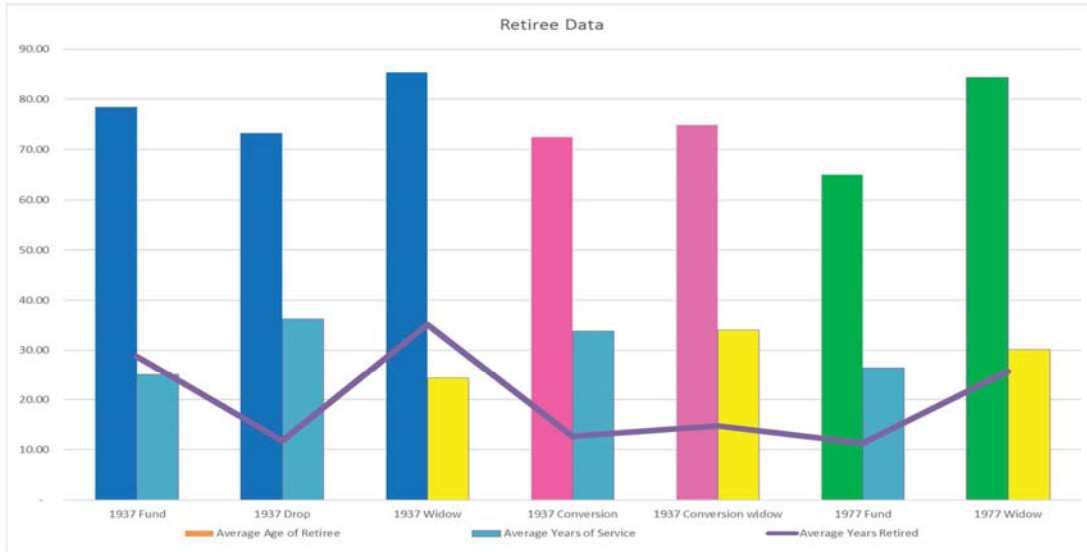
This will be achieved through **innovative** training and participative decision making throughout the organization.

We will foster a reputation of setting standards of **professionalism** guided by principles of trust, **integrity**, honesty, loyalty and respect for all; Being **accountable** to each other and those we serve.

This vision will guide us as we strive to provide **exceptional service** and education to our customers.



# Fire Department Fire Pension Fund



# Fire Department Overall Budget Summary



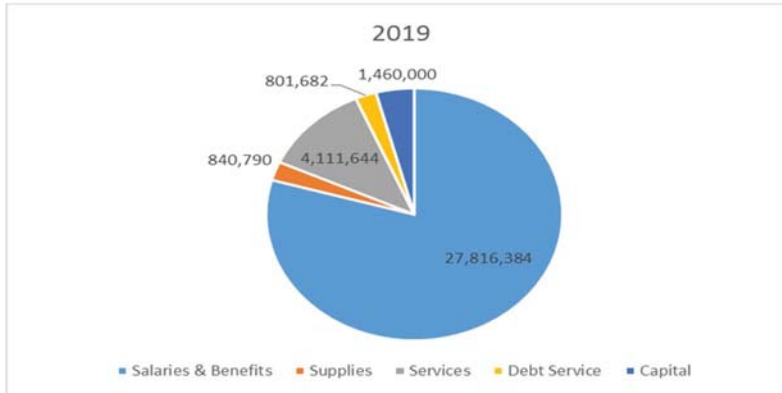
South Bend Fire Department Budget 2019	101-0901 General Fund	249 LOIT	287 EMS - Capital	288 EMS	Total
<b>259 Fire Fighters</b>					
<b>Personnel Services</b>	18,784,494	3,456,663		5,559,728	27,800,884
<b>Supplies</b>	417,150			404,840	821,990
<b>Services</b>	1,268,000			534,210	1,802,210
<b>Allocations &amp; Insurance</b>	1,979,778			261,156	2,240,934
<b>Total</b>	<b>22,449,422</b>	<b>3,456,663</b>	<b>-</b>	<b>6,759,934</b>	<b>32,666,018</b>
<b>Capital &amp; Debt Service</b>	-	-	2,665,512	-	2,665,512
<b>Total Budget 2019</b>	<b>22,449,422</b>	<b>3,456,663</b>	<b>2,665,512</b>	<b>6,759,934</b>	<b>35,331,530</b>



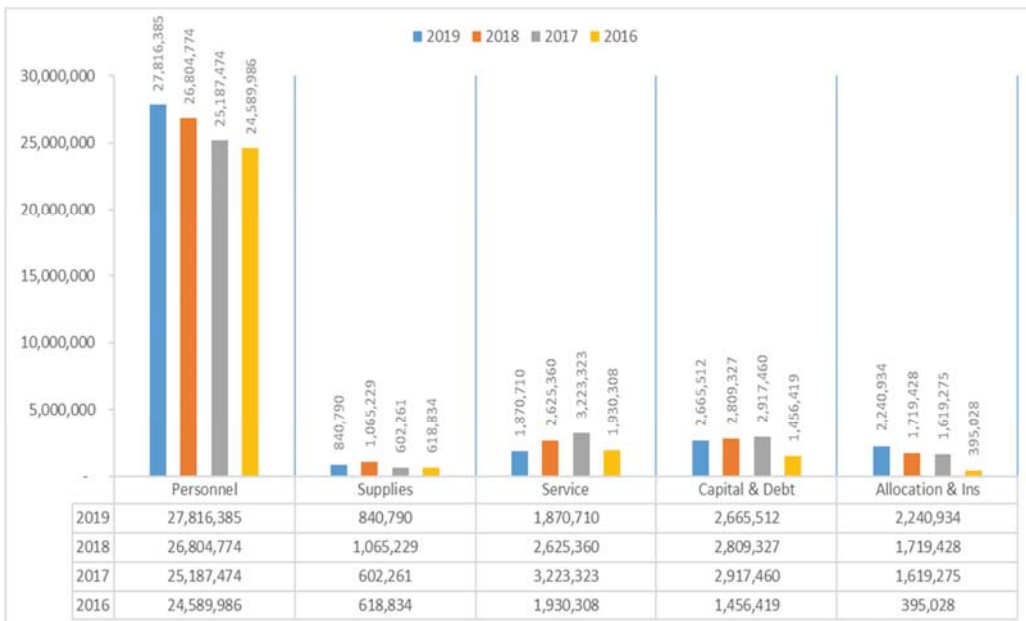
# Fire Department Total Budget



	2019	2018	2017	Inc/(Decr)	%
Salaries & Benefits	27,816,384	26,915,278	26,299,602	901,106	3.43%
Supplies	840,790	858,291	872,795	(17,501)	-2.01%
Services	4,111,644	3,507,594	4,722,230	604,050	12.79%
<b>Total</b>	<b>32,768,818</b>	<b>31,281,163</b>	<b>31,894,627</b>	<b>1,487,655</b>	<b>4.66%</b>
Debt Service	801,682	824,058	730,849	(22,376)	-3.06%
Capital	1,460,000	1,312,000	2,186,611	148,000	6.77%
<b>Combined Total</b>	<b>35,030,500</b>	<b>33,417,221</b>	<b>34,812,087</b>	<b>1,613,279</b>	<b>4.63%</b>



# Fire Department Year over Year Comparison





# Fire Department Overall Staffing Changes



- Community Paramedicine Project – 2 new Firefighters. We will use 2 current Lead Paramedics for this project. The new/replacement firefighters would start at 3<sup>rd</sup> class firefighters and move themselves up the scale. Below is the purposed amount for the current Firefighters to be used for project.
- We have purposed changing titles for a few of our civilian employees for minimal increase to the budget.

Current Position	Revised Position	Current Salary	Revised Salary	Difference
Administrative Assistant I	Administrative Assistant II	40,525.00	42,560.00	2,035.00
Financial Specialist II	Financial Specialist III	39,002.00	44,500.00	5,498.00
Financial Specialist I	Financial Specialist II	35,751.00	39,782.00	4,031.00
	2% for other Civilians	172,974.80	176,434.09	3,459.29
	<b>Total Civilian Change</b>			<b>15,023.29</b>
<b>Community Paramedicine</b>				
Salary & Add Pays		2 FF	69,230.00	138,460.00
Benefits			29,604.38	59,208.76
<b>Total Paramedicine Cost</b>				<b>197,668.76</b>
<b>Total FF and Civilian Form 2 increases</b>				<b>212,692.05</b>



# Fire Department Staffing



- 2018 budget included the addition of 6 Firefighters. Those Firefighters have already had an impact on OT. For 2018 so far it has been minimal. For the time period that they have been sworn on OT has decreased by 350 hours 2018 compared to 2017 for the same time period.

257 FF Budget Approved	Sworn Fire Fighters
December-17	254
January-18	251
February-18	259
March-18	255
April-18	253
May-18	249
June-18	249
July-18	249



## Fire Department 2018 Accomplishments



- Completed construction of new Station 4
- Began construction of new Station 9
- Graduated 2 Regional Recruit Academies from Fire Training Center
  - Total of 17 SBFDF recruits: 5 minority, 4 female and 4 veterans
- Completed Fireground Survival Program for entire department
- Smoke alarm installation program - has led to over 1,500 smoke alarms installed since April in targeted neighborhoods
- Creation of SBFDF Community Paramedicine Program. Began seeing patients in July
- Purchase of new aerial ladder truck set for delivery later this year
- Continuation of dual credit high school program. 15 new students enrolled for the new fall class.
- Received funding from the Assistance to Firefighters Grant Program (AFG) in the form of the Staffing for Adequate Fire & Emergency Response (SAFER) Grant to help offset personnel costs



## Fire Department 2019 Goals & Challenges



- Complete Construction of Fire Station 9
- Continue positive trends of Recruitment Committee
- Firefighter Cancer prevention
- Firefighter Peer Support
- Budget challenges looking forward to 2020
- Community Risk Reduction activities to reduce injury and death through prevention
  - smoke alarm program
  - Trauma prevention programs
  - Community Paramedicine opportunities
- Long Term Capital Funding
- Replacing firefighters who retire or have enrolled in the Deferred Retirement Option Program (DROP)
- Expect decreasing Medicaid Reimbursement supplemental payments



# Fire Department



# SBFD Station 4







# Fire Department Indiana River Rescue School



- Completed 6 River Rescue Schools
  - Chicago Fire Department included in the 6
  - FDNY included in the 6
- Host International Association of Water Rescue Professionals annual conference



## Fund 101 - General Fund Department 0901 - Fire Department

Expenditures by Type	2018				2019 Proposed Budget	Forecast				Budget Variance 2018-2019	% Change
	2016	2017	Amended	06/30/18		2020	2021	2022	2023		
	Actual	Actual	Budget	Actual							
<b>Personnel</b>											
Salaries & Wages	11,839,494	12,351,075	12,825,291	6,314,943	13,320,121	13,462,427	13,703,476	13,949,322	14,200,085	494,830	4%
Fringe Benefits	4,814,799	4,844,938	5,325,371	2,569,970	5,464,373	5,677,644	5,838,039	6,003,957	6,175,610	139,002	3%
<b>Total Personnel</b>	<b>16,654,293</b>	<b>17,196,014</b>	<b>18,150,662</b>	<b>8,884,913</b>	<b>18,784,494</b>	<b>19,140,071</b>	<b>19,541,515</b>	<b>19,953,279</b>	<b>20,375,695</b>	<b>633,832</b>	<b>3%</b>
<b>Supplies</b>	<b>365,401</b>	<b>289,404</b>	<b>583,512</b>	<b>275,440</b>	<b>417,150</b>	<b>461,150</b>	<b>461,150</b>	<b>461,150</b>	<b>461,150</b>	<b>(166,362)</b>	<b>-29%</b>
<b>Services &amp; Charges</b>											
Professional Services	229,713	286,250	264,951	37,279	224,000	224,000	224,000	224,000	224,000	(40,951)	-15%
Printing & Advertising	37	1,992	3,000	62	3,000	3,000	3,000	3,000	3,000	-	0%
Utilities	194,476	230,909	235,000	152,077	235,000	235,000	235,000	235,000	235,000	-	0%
Education & Training	75,097	82,549	82,640	47,212	80,000	80,000	80,000	80,000	80,000	(2,640)	-3%
Travel	30,742	18,996	20,500	24,067	20,500	20,500	20,500	20,500	20,500	-	0%
Repairs & Maintenance	605,844	858,151	884,881	547,395	687,000	687,000	687,000	687,000	687,000	(197,881)	-22%
Other Interfund Allocations	166,512	1,257,324	1,498,972	749,484	1,604,795	1,636,891	1,669,629	1,703,021	1,737,082	105,823	7%
Debt Service											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies											
Insurance	228,516	341,928	-	-	374,983	382,483	390,132	397,935	405,894	374,983	-
Other Services & Charges	16,870	16,417	19,225	10,209	18,500	18,500	18,500	18,500	18,500	(725)	-4%
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>1,547,807</b>	<b>3,094,516</b>	<b>3,009,169</b>	<b>1,567,786</b>	<b>3,247,778</b>	<b>3,287,374</b>	<b>3,327,761</b>	<b>3,368,956</b>	<b>3,410,975</b>	<b>238,609</b>	<b>8%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>18,567,501</b>	<b>20,579,934</b>	<b>21,743,343</b>	<b>10,728,139</b>	<b>22,449,422</b>	<b>22,888,595</b>	<b>23,330,426</b>	<b>23,783,385</b>	<b>24,247,820</b>	<b>706,079</b>	<b>3%</b>
<b>Revenue</b>											
Charges for Services	239	25	500	-	500	500	500	500	500	-	0%
Grants/Intergovernmental	-	-	144,614	-	144,614	144,614	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	19,219	42,383	1,000	1,705	1,000	1,000	1,000	1,000	1,000	-	0%
<b>Total Revenue</b>	<b>19,458</b>	<b>42,408</b>	<b>146,114</b>	<b>1,705</b>	<b>146,114</b>	<b>146,114</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>	<b>-</b>	<b>0%</b>

**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.

**Explanation of Revenue Sources:**

This department is funded by property tax revenue collected in the General Fund.

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

In second year of 5 year Collective Bargaining Agreement - negotiated 2% wages and Pro Pays reflected. The South Bend Fire Department conducts Recruit Academies when our staffing becomes insufficient, generally after the 6th opening. Our academy is approximately 21 weeks long - therefore, we budget 6 Civilian Recruit positions for 21 weeks. Reclassifying a Financial Specialist Position from a Financial Specialist II to a Financial Specialist III to allow for increased responsibilities in this position. Began a pilot program in 2018 to use a Community Paramedic position to interact with Heavy Users of the EMS system to assess their needs prior to them calling 911 and taking a trip to the Emergency Room. Early signs of success have encouraged us to create capacity to expand this program in 2019.

## Department 101-0901 - Fire Department

### Staffing (Full-Time Employees only)

Position (* New title or additional position)	2018			2019 Proposed Budget	Forecast			
	2017 Actual	Amended Budget	06/30/18 Actual		2020	2021	2022	2023
<b>Non-Bargaining</b>								
Administrative Assistant	1	1	1	1	1	1	1	1
Preventative Maintenance Coordinator	1	1	1	1	1	1	1	1
Financial Specialist II *	1	1	1	0	0	0	0	0
Financial Specialist III *	0	0	0	1	1	1	1	1
Recruits	0	0	7	6	6	6	6	6
<b>Total Non-Bargaining</b>	<b>3</b>	<b>3</b>	<b>10</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>9</b>
<b>Bargaining</b>								
Arson Investigator	3	3	3	3	3	3	3	3
Assistant Chief	4	4	4	4	4	4	4	4
Battalion Chief	6	6	6	6	6	6	6	6
Captain	54	53	46	51	51	51	51	51
Chief	1	1	1	1	1	1	1	1
Firefighter 1st Class	29	35	33	28	28	28	28	28
Firefighter 2nd Class	12	12	20	22	22	22	22	22
Firefighter 3rd Class	4	7	10	7	7	7	7	7
Inspector	4	4	3	3	3	3	3	3
Instructor	2	2	2	2	2	2	2	2
Pump Engineer	48	48	45	48	48	48	48	48
Community Para-Medicine	0	0	0	2	2	2	2	2
<b>Total Bargaining</b>	<b>167</b>	<b>175</b>	<b>173</b>	<b>177</b>	<b>177</b>	<b>177</b>	<b>177</b>	<b>177</b>
<b>Total Full-Time Employees</b>	<b>170</b>	<b>178</b>	<b>183</b>	<b>186</b>	<b>186</b>	<b>186</b>	<b>186</b>	<b>186</b>

**Explain Significant Staffing Changes Below:**

The South Bend Fire Department conducts Recruit Academies when our staffing becomes insufficient, generally after the 6th opening. Our academy is approximately 21 weeks long - therefore, we budget 6 Civilian Recruit positions for 21 weeks. Reclassifying a Financial Specialist Position from a Financial Specialist II to a Financial Specialist III to allow for increased responsibilities in this position. Began a pilot program in 2018 to use a Community Paramedic position to interact with Heavy Users of the EMS system to assess their needs prior to them calling 911 and taking a trip to the Emergency Department. Early signs of success have encouraged us to create capacity to expand this program in 2019.

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Proposed Expenditures
101-0901-422.10-01	REGULAR WAGES	9,896,330	10,386,714	10,626,131	10,626,131	5,750,974	5,342,874	10,980,557

LEVEL	TEXT	TEXT AMT
BUDG	FIREFIIGHTERS	
	1 CHIEF @ \$102,102	102,102
	4 ASST CHIEF @ \$85,900	343,600
	6 BAT CHIEF @ \$74,133	444,798
	51 CAPTAIN @ \$63,908	3,259,308
	3 INSPECTORS @ \$63,908	191,724
	3 ARSON INVESTIGATOR @ \$63,908	191,724
	2 INSTRUCTOR @ \$63,908	127,816
	48 PUMP ENGINEER @ \$60,199	2,885,712
	26 FIREFIGHTER 1ST CLASS @ \$59,116	1,537,016
	22 FIREFIGHTER 2ND CLASS @ \$52,492	1,154,824
	9 FIREFIGHER 3RD CLASS @ \$43,419	390,771
	1 ADMINSTRATIVE ASSISTANT II @ \$42,560*	42,560
	1 FINANCIAL SPECIALIST III @ \$44,500*	44,500
	1 PREVENTIVE MAINIENANCE COORDINATOR	42,797
	FIRE RECRUITS @ \$42,538	255,228
	FIRE RECRUITS ADJUSTMENT FROM FULL YEAR	152,155-
	2 COMMUNITY PARA-MEDICINE*	118,232
		10,980,557

101-0901-422.10-04	EXTRA AND OVERTIME	941,535	915,379	901,900	901,900	643,530	580,899	921,250
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LEVEL	TEXT	TEXT AMT
BUDG	OVERTIME AND EMERGENCY DUTY 27500 HOURS @ \$33.50	921,250
		921,250

101-0901-422.10-06	SPECIAL PAYS	339,778	394,773	373,600	373,600	78,088	74,352	497,600
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LEVEL	TEXT	TEXT AMT
BUDG	LONGEVITY	
	5-9 YRS 2 X \$300	600
	10-14 YRS 5 X \$600	3,000
	15-19 YRS 27 X 1900	51,300
	20 YRS AND OVER 108 X \$3400	367,200
	17 PROGRAM COORDINATORS @ \$3000	51,000
	SPECIAL ASSIGNMENTS PAY 700 HOURS @ \$15 HR	10,500
	RESIDENCY INCENTIVE 35 X \$400	14,000
		497,600

101-0901-422.10-07	FLSA	91,419	87,744	168,000	168,000	63,006	56,608	168,000
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LEVEL	TEXT	TEXT AMT
BUDG	\$10.56 AVG. FLSA PAY	168,000
		168,000

		2016	2017	2018	2018	2018	6/30/18	2019
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Actual	Actual	Original Budget	Amended Budget	YTD Actual	YTD Actual	Proposed Expenditures
101-0901-422.10-08	SICK LEAVE BUY BACK/RETIR	254,705	164,484	360,500	360,500	110,745	110,745	335,000
LEVEL	TEXT		TEXT AMT					
BUDG	SICK LEAVE YEARLY BUYBACK							
	RETIREES		85,000					
	ANNUAL REQUESTS		250,000					
			335,000					
101-0901-422.10-11	WORKING OUT OF CLASSIFICA	56,972	146,921	106,000	106,000	51,846	48,600	106,000
LEVEL	TEXT		TEXT AMT					
BUDG	WOC FIRE/ EMS 24 HR. FIREFIGHTERS		106,000					
			106,000					
101-0901-422.10-12	CRITICAL DUTY DAYS	33,249	45,398	91,800	91,800	33,701	24,995	91,800
LEVEL	TEXT		TEXT AMT					
BUDG	50 FIREFIGHTERS @ \$204 X 9 CRITICAL DUTY DAYS		91,800					
			91,800					
101-0901-422.10-13	NEO-NATAL	0	0	0	0	1,600	0	0
101-0901-422.10-14	FIRE PRO PAY	225,506	209,661	197,360	197,360	78,396	75,871	219,914
LEVEL	TEXT		TEXT AMT					
BUDG	PRO PAY:							
	36 HAZ/MAT @ 1,200		43,200					
	36 TACTICAL RESCUE @ \$1,200		43,200					
	18 SWIFTWATER TECHNICIANS \$500		9,000					
	18 SWIFTWATER SPECIALISTS \$1,200		21,600					
	18 SWIFTWATER DIVERS \$1,200		21,600					
	3 SAFETY OFFICERS @ \$3000		9,000					
	16 - 8 HOUR PAY INCENTIVES @ \$1154		18,464					
	13 TEAM LEADERS @ \$400		5,200					
	2-8 HOUR INSTRUCTOR @ \$3,000		6,000					
	LEP PROGRAM		3,200					
	3 PUB ED @ \$4,750		14,250					
	21 PHYSICAL FITNESS @ \$1,200		25,200					
			219,914					
101-0901-422.11-01	FICA - REGULAR	17,971	31,583	44,822	44,822	16,856	15,600	58,511
LEVEL	TEXT		TEXT AMT					
BUDG	CIVILIAN WAGES AND BENEFITS X 7.65%		58,511					
			58,511					
101-0901-422.11-02	FICA - FIRE	155,137	158,183	243,717	243,717	88,689	82,245	249,345
LEVEL	TEXT		TEXT AMT					

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Proposed Expenditures
BUDG	FIREFIIGHTERS SALARIES AND BENEFITS X 1.45% PAY MEDICARE PORTION OF FICA ONLY		249,345 249,345					
101-0901-422.11-04	PERF - REGULAR	13,169	13,573	13,563	13,563	9,160	8,507	14,544
LEVEL	TEXT		TEXT AMT					
BUDG	3 F.T. CIVILIAN EMPLOYEES SLARIES X 11.2%		14,544 14,544					
101-0901-422.11-05	PERF - UNION	1,778,326	1,720,113	1,847,166	1,847,166	986,356	916,562	1,936,433
LEVEL	TEXT		TEXT AMT					
BUDG	FIREFIIGHTERS @ 17.5% FIREFIIGHTERS FIRST CLASS SALARY FF1 \$59,116 + \$3,400 LONGEVITY = \$62,516 \$62,516 X 177 FIREFIIGHTERS = \$10,940,300 \$11,065,332 X 17.50% = \$1,936,433		1,936,433 1,936,433					
101-0901-422.11-07	UNEMPLOYMENT COMP	16,722	0	0	0	0	0	0
LEVEL	TEXT		TEXT AMT					
BUDG	ESTIMATED UNEMPLOYMENT COSTS		25,807 25,807					
101-0901-422.11-08	HEALTH INSURANCE	2,478,613	2,624,216	2,767,464	2,767,464	1,418,025	1,316,991	2,882,964
LEVEL	TEXT		TEXT AMT					
BUDG	HEALTH INSURANCE PER EMPLOYEE - 142 @ \$16,900 REBATE FOR FTE DECLINING INSURANCE - 36 @ \$2,616 CIVILIAN LONG TERM DISABILITY - 3 @ \$96 RETIREE HEALTH INSURANCE - 23 @ \$16,900		2,399,800 94,176 288 388,700 2,882,964					
101-0901-422.11-09	LIFE INSURANCE	20,217	21,130	21,360	21,360	11,659	10,774	21,600
LEVEL	TEXT		TEXT AMT					
BUDG	FTE LIFE INSURANCE - 180 @ \$120		21,600 21,600					
101-0901-422.11-10	CLOTHING ALLOWANCE	134,984	149,839	161,875	162,578	72,108	72,108	163,725
LEVEL	TEXT		TEXT AMT					
BUDG	177 FIREFIIGHTERS @ \$925 EA REPLACEMENT PROTECTIVE CLOTHING TACTICAL RESCUE TEAM - 36 EMP @ \$250 DIVE ALLOW - 15 EMP @ \$350 REPAIR OF PROTECTIVE CLOTHING		163,725					

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Proposed Expenditures
			163,725					
101-0901-422.11-15	MEDICAL, SURGICAL, DENTAL	35,973	1,183	0	0	0	0	0
LEVEL	TEXT		TEXT AMT					
BUDG	MOVED PHYSICALS TO PROFESSIONAL SERVICES 101-0901-422.31-06							
101-0901-422.11-20	EDUCATION & TUITION REIMB	1,941	10,864	10,750	20,397	13,874	12,938	10,750
LEVEL	TEXT		TEXT AMT					
BUDG	TUITION REIMBURSEMENT PROGRAM PER SALARY ORDINANCE		10,750 10,750					
101-0901-422.11-21	COMP TIME BUY BACK	95,580	44,184	35,000	35,000	114,335	114,335	30,000
LEVEL	TEXT		TEXT AMT					
BUDG	COMPENSATORY TIME BUYBACK ESTIMATE		30,000 30,000					
101-0901-422.11-24	CELL PHONE ALLOWANCE	9,605	9,570	8,580	83,580	4,620	4,620	9,900
LEVEL	TEXT		TEXT AMT					
BUDG	15 PHONES @ \$55 PER MO. X 12 MONTHS		9,900 9,900					
101-0901-422.11-29	PARENTAL LEAVE	0	0	26,574	26,574	16,529	15,290	27,451
LEVEL	TEXT		TEXT AMT					
BUDG	.25% OF PAYROLL		27,451 27,451					
101-0901-422.11-99	OTHER FRINGE BENEFITS	56,561	60,500	59,150	59,150	0	0	59,150
LEVEL	TEXT		TEXT AMT					
BUDG	DEFERRED COMP PROGRAM 169 FIREFIGHTERS @ \$350.00		59,150 59,150					
* PERSONNEL SERVICES		16,654,293	17,196,012	18,065,312	18,150,662	9,564,097	8,884,913	18,784,494
101-0901-422.21-03	C.S. OFFICE SUPPLIES	3,634	2,932	2,000	2,000	1,405	1,405	2,000
101-0901-422.21-04	OFFICE SUPPLIES	10,103	8,856	7,500	7,500	4,378	2,952	8,500
LEVEL	TEXT		TEXT AMT					
BUDG	OTHER OFFICE SUPPLIES		7,500					
	SMALL OFFICE EQUIPMENT		1,000 8,500					

		2016	2017	2018	2018	2018	6/30/18	2019
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	Actual	Actual	Original Budget	Amended Budget	YTD Actual	YTD Actual	Proposed Expenditures
101-0901-422.21-05	SMALL OFFICE EQUIPMENT	0	2,095	1,000	1,000	629	629	0
101-0901-422.22-21	C.S. CLEANING SUPPLIES	29,235	29,174	32,000	32,000	19,554	16,624	32,000
LEVEL	TEXT		TEXT AMT					
BUDG	FIRE STATION CLEANING & MAINTENANCE SUPPLIES		32,000					
			32,000					
101-0901-422.22-24	OTHER OPERATING SUPPLIES	261,650	190,020	310,000	432,362	299,766	234,849	310,000
LEVEL	TEXT		TEXT AMT					
BUDG	FOAM, 250 GALS @ 20.00 PER GAL.		11,700					
	REHAB/WATER/GATORADE		15,600					
	EQUIPMENT FOR APPARATUS		46,700					
	MISCELLANEOUS SUPPLIES		35,000					
	SELF CONTAINED BREATHING APPARATUS PARTS&SUPPLIES		15,600					
	PROTECTIVE CLOTHING CLEANING CLEANING SUPPLIES		3,000					
	TRAINING MATERIALS, BOOKS, AV EQUIPMENT		40,400					
	TRAINING PROPS, TOOLS, EQUIPMENT		42,000					
	TAC RESCUE CLOTHING 36 @ 250		9,000					
	DIVE SUITS		5,000					
	PPE REPAIRS		18,000					
	PPE REPLACE		18,000					
	HOSE FOR TRUCKS		50,000					
			310,000					
101-0901-422.22-29	STATION ALLOWANCE	20,901	16,441	14,150	14,150	3,381	2,991	14,150
LEVEL	TEXT		TEXT AMT					
BUDG	STATION 1		2,850					
	STATION 2		1,250					
	STATION 3		1,250					
	STATION 4		1,250					
	STATION 5		850					
	STATION 6		1,250					
	STATION 7		1,250					
	STATION 8		850					
	STATION 9		850					
	STATION 10		1,250					
	STATION 11		1,250					
	PER CBA							
			14,150					
101-0901-422.22-99	GAS OTHER	0	0	500	500	0	0	500
LEVEL	TEXT		TEXT AMT					
BUDG	LAWNMOWERS, LAWN EQUIPMENT		500					
			500					



		2016	2017	2018	2018	2018	6/30/18	2019
		Actual	Actual	Original	Amended	YTD	YTD	Proposed
ACCOUNT NUMBER	ACCOUNT DESCRIPTION			Budget	Budget	Actual	Actual	Expenditures
101-0901-422.23-01	BUILDING MATERIALS	6,390	53	8,000	8,000	0	0	8,000
LEVEL	TEXT		TEXT AMT					
BUDG	LUMBER, PLUMBING, ELECTRICAL, HARDWARE, PAINT, ETC.		8,000					
			8,000					
101-0901-422.23-20	SMALL TOOLS & EQUIPMENT	33,488	39,833	86,000	86,000	18,087	15,991	42,000
LEVEL	TEXT		TEXT AMT					
BUDG	EMERGENCY EQUIPMENT AND OPERATING SUPPLIES		42,000					
	MISCELLANEOUS SPECIAL OPERATIONS EQUIPMENT		42,000					
			42,000					
		-----	-----	-----	-----	-----	-----	-----
*	SUPPLIES	365,401	289,404	461,150	583,512	347,200	275,440	417,150
101-0901-422.31-01	LEGAL SERVICES	12,427	32,333	34,000	34,000	16,218	15,693	34,000
LEVEL	TEXT		TEXT AMT					
BUDG	ESTIMATED LEGAL EXPNESES		34,000					
			34,000					
101-0901-422.31-06	OTHER PROFESSIONAL SVCS	217,286	253,917	176,421	230,951	25,060	21,587	190,000
LEVEL	TEXT		TEXT AMT					
BUDG	CLEANING SERVICE CENTRAL/ADMIN		18,000					
	OTIS ELEVATOR		2,000					
	BOILER INSPECTIONS		1,000					
	OUTSIDE IT SERVICES AND SUPPORT							
	18 DIVER PHYSICALS @ 775		14,000					
	36 HAZMAT PHYSICALS @ 720		26,000					
	124 FIREFIGHTER PHYSICALS @ 645		80,000					
	175 TB TESTING @ 22		4,000					
	ADDITIONAL TESTING		10,000					
	WFI AND PFT		10,000					
	OUTSIDE SERVICE		25,000					
			190,000					
101-0901-422.31-70	ADM FEE ALLOCATION	0	625,140	700,614	700,614	350,310	350,310	738,193
LEVEL	TEXT		TEXT AMT					
BUDG	2019 FIXED COST ALLOCATION - ADMIN FEE		738,193					
			738,193					
101-0901-422.31-71	CENRAL STORES ALLOCATION	30,252	34,236	75,963	75,963	37,980	37,980	112,321
LEVEL	TEXT		TEXT AMT					
BUDG	2019 FIXED COST ALLOCATION - CENTRAL STORES		112,321					

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Proposed Expenditures
			112,321					
101-0901-422.31-72	GIS ALLOCATION	11,352	0	0	0	0	0	0
LEVEL	TEXT		TEXT AMT					
BUDG	FIXED COST ALLOCATION #6 GIS ADM FEE							
101-0901-422.31-73	PRINT SHOP ALLOCATION	13,260	15,000	17,765	17,765	8,880	8,880	20,727
LEVEL	TEXT		TEXT AMT					
BUDG	2019 FIXED COST ALLOCATION - PRINT SHOP		20,727 20,727					
101-0901-422.31-76	IT ALLOCATION	0	0	704,630	704,630	352,314	352,314	733,554
LEVEL	TEXT		TEXT AMT					
BUDG	2019 FIXED COST ALLOCATION - IT AND/OR 311		733,554 733,554					
101-0901-422.32-02	POSTAGE	0	7	0	0	0	0	0
101-0901-422.32-03	TRAVEL	0	0	0	0	0	0	20,500
101-0901-422.32-21	TRAVEL - MILEAGE	0	0	500	500	161	0	0
101-0901-422.32-22	TRAVEL - AIRFARE	5,663	5,403	3,000	3,000	2,477	2,477	0
101-0901-422.32-23	TRAVEL - HOTEL	18,331	9,098	11,000	11,000	16,067	15,538	0
101-0901-422.32-24	TRAVEL - MEALS	5,299	3,455	4,000	4,000	5,258	5,086	0
101-0901-422.32-25	TRAVEL - OTHER	1,449	1,041	2,000	2,000	1,005	965	0
101-0901-422.33-01	OUTSIDE PRINTING SERVICES	37	1,992	3,000	3,000	62	62	3,000
LEVEL	TEXT		TEXT AMT					
BUDG	PUBLIC EDUCATION SUPPLIES ADVERTISING		2,500 500 3,000					
101-0901-422.34-02	LIABILITY INSURANCE	228,516	341,928	0	0	0	0	374,983
LEVEL	TEXT		TEXT AMT					
BUDG	2019 FIXED COST ALLOCATION - LIABILITY INSURANCE DEPOSIT IN 226-0000-340.01-00		374,983 374,983					
101-0901-422.35-01	ELECTRIC	125,963	124,919	120,000	120,000	84,019	84,019	120,000
LEVEL	TEXT		TEXT AMT					
BUDG	ALL STATIONS EXCEPT CENTRAL/HEADQUARTERS CENTRAL/HEADQUARTERS FIRE TRAINING FACILITY		69,500 48,000 2,500 120,000					

		2016	2017	2018	2018	2018	6/30/18	2019
		Actual	Actual	Original	Amended	YTD	YTD	Proposed
ACCOUNT NUMBER	ACCOUNT DESCRIPTION			Budget	Budget	Actual	Actual	Expenditures
101-0901-422.35-02	NATURAL GAS	40,225	49,174	60,000	60,000	38,457	38,457	60,000
LEVEL	TEXT		TEXT AMT					
BUDG	ALL STATIONS EXCEPT CENTRAL/HEADQUARTERS		29,000					
	CENTRAL/HEADQUARTERS		22,000					
	CENTRAL SERVICES		4,000					
	FIRE TRAINING CENTER		5,000					
			60,000					
101-0901-422.35-04	WATER	28,288	56,816	55,000	55,000	35,993	29,601	55,000
LEVEL	TEXT		TEXT AMT					
BUDG	ALL STATIONS WATER/SEWER CHARGES		55,000					
			55,000					
101-0901-422.36-01	BUILDING R&M	117,718	112,742	115,000	121,653	54,151	47,719	115,000
LEVEL	TEXT		TEXT AMT					
BUDG	REPAIRS FIRE STATIONS		85,000					
	MAINT CENTRAL		10,000					
	MAINTENANCE AGREEMENTS		20,000					
			115,000					
101-0901-422.36-02	OFFICE EQUIP R&M	3,240	0	4,000	4,000	0	0	4,000
LEVEL	TEXT		TEXT AMT					
BUDG	COPIER MAINTENANCE		2,000					
	INDIANA MAILING SYSTEMS		1,000					
	ADAMS RENCO		1,000					
			4,000					
101-0901-422.36-03	AUTO EQUIPMENT R&M	347,513	463,123	418,535	418,535	413,990	413,990	430,000
LEVEL	TEXT		TEXT AMT					
BUDG	VEHICLE FLEET MAINTENANCE EXPENSE:							
	LABOR		200,000					
	PARTS		175,000					
	3RD PARTY REPAIRS		55,000					
	TRANSFER COSTS TO COIT FUND TO BALANCE GF BUDGET							
			430,000					
101-0901-422.36-04	COMPUTER EQUIP R&M	128,127	582,948	0	0	0	0	0
101-0901-422.36-05	OTHER EQUIP R&M	2,163	6,646	18,000	20,693	5,363	4,917	18,000
LEVEL	TEXT		TEXT AMT					
BUDG	REPAIRS AND RECHARGING FIRE EXTINGUISHERS		2,000					
	REPAIRS TO SMALL EQUIPMENT		4,000					
	REPAIRS MISC EQUIPMENT		4,000					

ACCOUNT NUMBER		ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Proposed Expenditures
		REPAIRS TO SCBA EQUIPMENT		3,000					
		REPAIRS TO AIR COMPRESSOR		2,500					
		FIRE STATION EQUIPMENT REPAIRS/MAINTENANCE		2,500					
				18,000					
	101-0901-422.36-06	RADIO EQUIP R&M	48,926	195,640	50,000	250,000	44,315	44,315	50,000
LEVEL	TEXT			TEXT AMT					
BUDG	RADIO SHOP CHARGES			50,000					
				50,000					
	101-0901-422.36-07	STATION MAINTENANCE	69,805	80,000	70,000	70,000	36,455	36,455	70,000
LEVEL	TEXT			TEXT AMT					
BUDG	LABOR COST IS \$40 PER HR.			70,000					
				70,000					
	101-0901-422.39-10	SUBSCRIPTIONS	1,941	1,346	2,000	2,000	2,074	2,074	2,000
LEVEL	TEXT			TEXT AMT					
BUDG	RENEW FIRE CODE JOURNAL			800					
	RENEW ON LINE NFPA STANDARDS			800					
	MISCELLANEOUS SUBSCRIPTIONS			400					
				2,000					
	101-0901-422.39-11	DUES & MEMBERSHIPS	1,443	3,258	12,500	13,225	1,481	1,481	12,500
LEVEL	TEXT			TEXT AMT					
BUDG	IFCA			225					
	NFPA			150					
	INTERNATIONAL CODE COUNCIL			180					
	FIRE INSPECTORS ASSOCIATION			175					
	MISCELLANEOUS			320					
	INDIANA ALLIANCE OF HAZ MAT			200					
	NFPA CODES			750					
	CPSE (ACCREDITATION AGENCY)			7,500					
	IAFC 12 @ 250 INTERNATIONAL ASSOC FIRE CHIEFS			3,000					
				12,500					
	101-0901-422.39-39	BANK CREDIT CARD CHARGES	13,414	11,807	0	0	8,371	5,604	0
LEVEL	TEXT			TEXT AMT					
BUDG	CHECK SCANNING AND CREDIT CARD READER								
	101-0901-422.39-70	EDUCATION & TRAINING	75,097	82,549	80,000	82,640	50,544	47,212	80,000
LEVEL	TEXT			TEXT AMT					
BUDG	HAZ-MAT SEMINAR			3,000					
	PUBLIC EDUCATION SEMINAR			3,000					

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Proposed Expenditures
	INSTRUCTORS SEMINAR		3,000					
	CONFINED SPACE RESCUE		3,000					
	PUMP SCHOOL		3,000					
	OUTSIDE TRAINING		10,000					
	STATE FIRE SCHOOLS		14,000					
	PARAMEDIC TUITION		13,000					
	FDIC		13,000					
	ABC3 CONFERENCE/BILLING CERTIFICTION		5,000					
	MISCELLANEOUS TRAINING		10,000					
	LESS: EMS TRAINING TRANS TO FUND 288		80,000					
101-0901-422.39-87	BOARD UPS	0	0	2,000	2,000	1,050	1,050	2,000
LEVEL	TEXT		TEXT AMT					
BUDG	BOARD UP OF ABANDONED PROPERTIES		2,000					
			2,000					
101-0901-422.39-89	MISC CHARGES & SVCS	72	0	2,000	2,000	0	0	2,000
LEVEL	TEXT		TEXT AMT					
BUDG	MISC CHARGES FOR SERVICES		2,000					
	MAINTENANCE OF FIRE STATION FITNESS EQUIPMENT		2,000					
*	OTHER SERVICES & CHARGES	1,547,807	3,094,518	2,741,928	3,009,169	1,592,055	1,567,786	3,247,778
**	FIRE DEPT	18,567,501	20,579,934	21,268,390	21,743,343	11,503,352	10,728,139	22,449,422

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Estimated Revenue
101-0901-331.10-94	FIRE OFFICER SAFER GRANT	0	0	144,614	144,614	0	0	144,614
LEVEL	TEXT		TEXT AMT					
BUDG	STAFFING FOR ADEQUATE FIRE & EMERGENCY RESPONSE (SAFER) GRANT. GRANT FOR SALARIES AND BENEFITS OF THREE FIREFIGHTERS FOR THREE YEARS. 2018-2020 TOTAL OF \$356,714 FOR THE THREE YEARS. YEAR 1 - \$144,614, YEAR 2 - \$144,614, YEAR 3 - \$67,486.		144,614					
			144,614					
*		0	0	144,614	144,614	0	0	144,614
101-0901-340.23-00	MISCELLANEOUS CHARGES	239	25	500	500	0	0	500
LEVEL	TEXT		TEXT AMT					
BUDG	CPR COURSES,MISC REVENUE		500					
			500					
*		239	25	500	500	0	0	500
101-0901-360.00-00	MISCELLANEOUS REVENUE	150	9	0	0	0	0	0
101-0901-360.51-00	INSURANCE REIMBURSEMENT	9,485	37,987	0	0	0	0	0
*		9,635	37,996	0	0	0	0	0
101-0901-380.10-99	MISC. REIMBURSEMENTS	9,584	4,387	1,000	1,000	1,705	1,705	1,000
LEVEL	TEXT		TEXT AMT					
BUDG	REIMBURSEMENTS AND REFUNDS		1,000					
			1,000					
*		9,584	4,387	1,000	1,000	1,705	1,705	1,000
**	FIRE DEPT	19,458	42,408	146,114	146,114	1,705	1,705	146,114

### Fund 249 - Public Safety LOIT

Fund Type	Special Revenue Funds				Control	City Funds					
	2016 Actual	2017 Actual	2018 Amended Budget	06/30/18 Actual	2019 Proposed Budget	Forecast				Budget Variance 2018-2019	%
						2020	2021	2022	2023		
<b>Revenue</b>											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	6,791,160	7,467,618	7,629,539	4,672,566	7,858,425	8,015,594	8,175,905	8,339,423	8,506,212	228,886	3%
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Interest Earnings	6,989	8,413	11,900	6,379	6,000	6,000	6,000	6,000	6,000	(5,900)	-50%
Other Income	-	-	-	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>6,798,149</b>	<b>7,476,031</b>	<b>7,641,439</b>	<b>4,678,945</b>	<b>7,864,425</b>	<b>8,021,594</b>	<b>8,181,905</b>	<b>8,345,423</b>	<b>8,512,212</b>	<b>222,986</b>	<b>3%</b>
<b>Expenditures by Dept</b>											
Police (0805)	3,546,339	4,169,424	4,268,691	2,314,700	4,401,199	4,503,783	4,601,146	4,700,989	4,803,385	132,508	3%
Fire (0905)	2,953,297	3,259,676	3,354,279	1,662,661	3,456,761	3,534,440	3,619,606	3,700,745	3,784,019	102,482	3%
<b>Total Expenditures</b>	<b>6,499,636</b>	<b>7,429,100</b>	<b>7,622,970</b>	<b>3,977,361</b>	<b>7,857,960</b>	<b>8,038,223</b>	<b>8,220,752</b>	<b>8,401,734</b>	<b>8,587,404</b>	<b>234,990</b>	<b>3%</b>
<b>Expenditures by Type</b>											
<b>Personnel</b>											
Salaries & Wages	4,666,735	5,440,721	5,364,960	2,937,767	5,550,536	5,654,777	5,761,336	5,870,024	5,980,887	185,576	3%
Fringe Benefits	1,832,901	1,988,378	2,258,010	1,039,594	2,307,424	2,383,446	2,459,416	2,531,710	2,606,517	49,414	2%
<b>Total Personnel</b>	<b>6,499,636</b>	<b>7,429,100</b>	<b>7,622,970</b>	<b>3,977,361</b>	<b>7,857,960</b>	<b>8,038,223</b>	<b>8,220,752</b>	<b>8,401,734</b>	<b>8,587,404</b>	<b>234,990</b>	<b>3%</b>
<b>Supplies</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Services &amp; Charges</b>											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Capital</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>6,499,636</b>	<b>7,429,100</b>	<b>7,622,970</b>	<b>3,977,361</b>	<b>7,857,960</b>	<b>8,038,223</b>	<b>8,220,752</b>	<b>8,401,734</b>	<b>8,587,404</b>	<b>234,990</b>	<b>3%</b>
<b>Net Surplus / (Deficit)</b>	<b>298,513</b>	<b>46,931</b>	<b>18,469</b>	<b>701,584</b>	<b>6,465</b>	<b>(16,630)</b>	<b>(38,847)</b>	<b>(56,311)</b>	<b>(75,192)</b>		
Beginning Cash Balance	640,958	938,797	988,905		1,007,374	1,013,839	997,209	958,362	902,051	<b>Cash Reserve</b>	
Cash Adjustments	(674)	3,176	-		-	-	-	-	-	8% of Annual expenditures -	
<b>Ending Cash Balance</b>	<b>938,797</b>	<b>988,905</b>	<b>1,007,374</b>		<b>1,013,839</b>	<b>997,209</b>	<b>958,362</b>	<b>902,051</b>	<b>826,859</b>	one month reserve	
Cash Reserves Target	519,971	594,328	609,838		628,637	643,058	657,660	672,139	686,992		

**Fund Purpose:**

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

**Explanation of Revenue Sources:**

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

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

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

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Proposed Expenditures
PUBLIC SAFETY - LOIT FUND								
249-0805-421.10-01	REGULAR WAGES	2,091,995	2,364,544	2,484,236	2,484,236	1,347,687	1,249,354	2,543,802
LEVEL	TEXT	TEXT AMT						
BUDG	43 1ST CLASS PATROLMAN							
	43 X \$59,158	2,543,802						
	ADJUST BUDGET SO THAT REVENUE = EXPENDITURES	2,543,802						
249-0805-421.10-04	EXTRA AND OVERTIME	312,250	396,109	307,466	307,466	336,117	319,893	369,720
LEVEL	TEXT	TEXT AMT						
BUDG	PS LOIT FUNDED OT 1ST CLASS PATROLMAN							
	\$51.35 X 7,200 HOURS	369,720						
		369,720						
249-0805-421.10-06	SPECIAL PAYS	143,475	298,667	258,243	258,243	154,978	143,386	225,466
LEVEL	TEXT	TEXT AMT						
BUDG	PS LOIT SPECIALITY PAYS							
	NIGHT INCENTIVE PAY							
	SECOND DETAIL \$2,500X 8 EMP	20,000						
	THIRD DETAIL \$3,500X 6 EMP	21,000						
	STREET CRIMES UNIT \$1,200 X 2 EMP	2,400						
	HAZARD PAY							
	SOS REGULAR PAY \$1,150 X 0 EMP							
	SWAT \$1,150 X 7 EMP	8,050						
	K9 UNITS \$1,150 X 0 EMP							
	STREET CRIMES UNIT \$900 X 0							
	HOSTAGE NEGOTIATORS \$800 X 1 EMP	800						
	CRIME SCENE TECHNICIAN \$1,000 X 7	7,000						
	CUT (RAPID RESPONSE) \$450 X 0 EMP							
	DIAGRAMMER \$450 X 4 EMP	1,800						
	4-9 SERVICE YEARS \$1,200 X 25	30,000						
	10-14 SERVICE YEARS \$2,000 X 15	30,000						
	SENIORITY SHIFT							
	2ND DETAIL \$1,100 X 8	8,800						
	3RD DETAIL \$1,400 X 6 EMP	8,400						
	INVESTIGATOR PRO PAY							
	INVESTIGATOR FROM PFC \$3,421 X 5 EMP	14,735						
	FIELD TRAINING OFFICER PRO PAY							
	325.5 DAYS X \$50 PER DAY	16,275						
	ON CALL STATUS PAY							
	\$650 X 10	6,500						
	SICK LEAVE BUY BACK 1610 HOURS X \$26.10	46,506						
	RESIDENCY INCENTIVE \$400 X 8 EMP	3,200						
		225,466						



		2016	2017	2018	2018	2018	6/30/18	2019
		Actual	Actual	Original	Amended	YTD	YTD	Proposed
ACCOUNT NUMBER	ACCOUNT DESCRIPTION			Budget	Budget	Actual	Actual	Expenditures
249-0805-421.10-12	CRITICAL DUTY DAYS	10,407	14,672	19,350	19,350	12,071	9,770	18,000
LEVEL	TEXT		TEXT AMT					
BUDG	CRITICAL DUTY PAY (6&3) 120 EMP \$150		18,000					
			18,000					
249-0805-421.11-03	FICA - POLICE	37,522	44,129	41,250	41,250	26,499	24,714	46,057
LEVEL	TEXT		TEXT AMT					
BUDG	43 SWORN OFFICERS TOTAL WAGES 3,156,988 X 1.45%		46,057					
			46,057					
249-0805-421.11-06	PERF - POLICE UNION	408,825	432,962	460,893	460,893	250,023	231,884	469,622
LEVEL	TEXT		TEXT AMT					
BUDG	43 OFFICERS X \$62,408 X 17.5%		469,622					
			469,622					
249-0805-421.11-07	UNEMPLOYMENT COMP	3,650	0	0	0	0	0	0
LEVEL	TEXT		TEXT AMT					
BUDG	UNEMPLOYMENT COMP ALLOCATION							
249-0805-421.11-08	HEALTH INSURANCE	480,771	552,743	625,658	625,658	323,418	297,162	655,280
LEVEL	TEXT		TEXT AMT					
BUDG	SWORN HEALTH INSURANCE							
	38 EMP X \$704 X 24 PERIODS		642,200					
	5 EMP X 218 X 12 PERIODS (INS REBATE)		13,080					
	37 GROUP TERM LIFE INSURANCE EMP X \$0.04 X 12							
			655,280					
249-0805-421.11-09	LIFE INSURANCE	4,555	4,975	5,160	5,160	2,810	2,590	5,160
LEVEL	TEXT		TEXT AMT					
BUDG	LIFE INSURANCE FRINGE BENEFIT							
	38 OFFICERS X \$10 X 12 PERIODS		5,160					
			5,160					
249-0805-421.11-10	CLOTHING ALLOWANCE	52,889	60,623	60,200	60,200	32,035	32,035	60,200
LEVEL	TEXT		TEXT AMT					
BUDG	SWORN CLOTHING ALLOWANCE							
	ANNUAL CASH ALLOWANCE \$1,400 X 43 EMP		60,200					
			60,200					
249-0805-421.11-29	PARENTAL LEAVE	0	0	6,235	6,235	4,237	3,914	7,892
LEVEL	TEXT		TEXT AMT					

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016	2017	2018	2018	2018	6/30/18	2019
		Actual	Actual	Original Budget	Amended Budget	YTD Actual	YTD Actual	Proposed Expenditures
BUDG	.25% OF PAYROLL		7,892					
			7,892					
-----		-----	-----	-----	-----	-----	-----	-----
*	PERSONNEL SERVICES	3,546,339	4,169,424	4,268,691	4,268,691	2,489,875	2,314,700	4,401,199
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**	POLICE - PS LOIT FUNDED	3,546,339	4,169,424	4,268,691	4,268,691	2,489,875	2,314,700	4,401,199

		2016	2017	2018	2018	2018	6/30/18	2019
		Actual	Actual	Original	Amended	YTD	YTD	Proposed
ACCOUNT NUMBER	ACCOUNT DESCRIPTION			Budget	Budget	Actual	Actual	Expenditures
249-0905-422.10-01	REGULAR WAGES	1,797,315	1,978,782	2,023,547	2,023,547	1,084,366	1,009,488	2,069,060
LEVEL	TEXT		TEXT AMT					
BUDG	35 FIREFIGHTER 1ST CLASS SALARIES @ \$59,116		2,069,060					
			2,069,060					
249-0905-422.10-04	EXTRA AND OVERTIME	239,714	237,079	155,880	155,880	189,276	177,197	194,300
LEVEL	TEXT		TEXT AMT					
BUDG	EXTRA AND OVERTIME 5800 HOURS @ \$33.50		194,300					
			194,300					
249-0905-422.10-06	SPECIAL PAYS	24,048	29,838	24,450	24,450	3,450	3,330	34,400
LEVEL	TEXT		TEXT AMT					
BUDG	SPECIAL PAY							
	5 - 9 YEAR LONGEVITY 9 @ \$ 300		2,700					
	10 - 14 YEAR LONGEVITY 14 @ \$ 600		8,400					
	15 - 19 YEAR LONGEVITY 10 @ \$1,900		19,000					
	SPECIAL ASSIGN 100 @ \$15		1,500					
	RESIDENCY 7 @ \$400		2,800					
			34,400					
249-0905-422.10-07	FLSA	18,655	21,295	18,000	18,000	12,670	11,254	18,000
LEVEL	TEXT		TEXT AMT					
BUDG	2,035 HOURS X \$9.40 FLSA PAY		18,000					
			18,000					
249-0905-422.10-08	SICK LEAVE BUY BACK/RETIR	0	26,683	0	0	0	0	0
249-0905-422.10-11	WORKING OUT OF CLASSIFICA	11,576	7,526	13,200	13,200	10,423	9,511	13,200
LEVEL	TEXT		TEXT AMT					
BUDG	OUT OF CLASSIFICATION PAY		13,200					
			13,200					
249-0905-422.10-12	CRITICAL DUTY DAYS	17,300	9,947	60,588	60,588	6,609	4,585	60,588
LEVEL	TEXT		TEXT AMT					
BUDG	\$204 CRITICAL DUTY DAY X 9 DAYS X 33 FIREFIGHTERS		60,588					
			60,588					
249-0905-422.10-13	NEO-NATAL	0	0	0	0	800	0	0
249-0905-422.10-14	FIRE PRO PAY	0	55,582	0	0	0	0	4,000
LEVEL	TEXT		TEXT AMT					
BUDG	LEP 5 @ \$800		4,000					
			4,000					

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Proposed Expenditures
249-0905-422.11-02	FICA - FIRE	31,215	34,780	46,946	46,946	19,176	17,870	34,804
LEVEL	TEXT		TEXT AMT					
BUDG	FICA @ 1.45% OF SALARIES		34,804					
			34,804					
249-0905-422.11-05	PERF - UNION	355,731	360,099	369,433	369,433	198,643	185,015	382,912
LEVEL	TEXT		TEXT AMT					
BUDG	PENSION BASE OF \$62,516 @ 17.5%		382,912					
			382,912					
249-0905-422.11-07	UNEMPLOYMENT COMP	2,984	0	0	0	0	0	0
LEVEL	TEXT		TEXT AMT					
BUDG	UNEMPLOYMENT COMP ALLOCATION							
249-0905-422.11-08	HEALTH INSURANCE	391,795	450,672	567,000	567,000	241,951	223,787	591,500
LEVEL	TEXT		TEXT AMT					
BUDG	HEALTH INSURANCE \$16,900 EACH		591,500					
			591,500					
249-0905-422.11-09	LIFE INSURANCE	3,850	4,059	4,200	4,200	2,175	2,015	4,200
LEVEL	TEXT		TEXT AMT					
BUDG	LIFE INSURANCE (35 X \$120)		4,200					
			4,200					
249-0905-422.11-10	CLOTHING ALLOWANCE	28,614	31,926	32,375	32,375	15,668	15,668	32,375
LEVEL	TEXT		TEXT AMT					
BUDG	CLOTHING ALLOWANCE AT \$925 PER FIREFIGHTER		32,375					
			32,375					
249-0905-422.11-15	MEDICAL, SURGICAL, DENTAL	20,160	0	21,350	21,350	0	0	0
LEVEL	TEXT		TEXT AMT					
BUDG	FIREFIGHTER PHYSICALS @ \$630 PER FIREFIGHTER							
249-0905-422.11-29	PARENTAL LEAVE	0	0	5,060	5,060	3,177	2,942	5,175
LEVEL	TEXT		TEXT AMT					
BUDG	.25% OF PAYROLL		5,175					
			5,175					
249-0905-422.11-99	OTHER FRINGE BENEFITS	10,340	11,410	12,250	12,250	0	0	12,250
LEVEL	TEXT		TEXT AMT					

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Proposed Expenditures
BUDG	MATCHING FUNDS FOR 457		12,250 12,250					
*	PERSONNEL SERVICES	2,953,297	3,259,678	3,354,279	3,354,279	1,788,384	1,662,661	3,456,764
**	FIRE - PS LOIT FUNDED	2,953,297	3,259,678	3,354,279	3,354,279	1,788,384	1,662,661	3,456,764
***	PUBLIC SAFETY - LOIT FUND	6,499,636	7,429,102	7,622,970	7,622,970	4,278,259	3,977,361	7,857,963

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Estimated Revenue
PUBLIC SAFETY - LOIT FUND								
249-0000-316.00-00	COUNTY OPTION INC. TAX	6,791,160	7,467,618	7,629,539	7,629,539	4,672,566	4,672,566	7,858,425
LEVEL	TEXT	TEXT AMT						
BUDG	2019 ESTIMATE (3% INCREASE OVER 2018)	7,858,425						
	POLICE - 56%							
	FIRE - 44%	7,858,425						
		-----	-----	-----	-----	-----	-----	-----
*		6,791,160	7,467,618	7,629,539	7,629,539	4,672,566	4,672,566	7,858,425
249-0000-361.00-00 INTEREST EARNINGS		6,989	8,413	6,000	11,900	6,379	6,379	6,000
LEVEL	TEXT	TEXT AMT						
BUDG	INTEREST EARNED ON CASH BALANCES	6,000						
		6,000						
		-----	-----	-----	-----	-----	-----	-----
*		6,989	8,413	6,000	11,900	6,379	6,379	6,000
		-----	-----	-----	-----	-----	-----	-----
**	PUBLIC SAFETY - LOIT FUND	6,798,149	7,476,031	7,635,539	7,641,439	4,678,945	4,678,945	7,864,425
		-----	-----	-----	-----	-----	-----	-----
***	PUBLIC SAFETY - LOIT FUND	6,798,149	7,476,031	7,635,539	7,641,439	4,678,945	4,678,945	7,864,425

## Fund 289 - HAZMAT

Fund Type	Special Revenue Funds				Control	City Funds					
	2016	2017	2018		2019	Forecast				Budget	
	Actual	Actual	Amended	06/30/18	Proposed	2020	2021	2022	2023	Variance	%
			Budget	Actual	Budget					2018-2019	Change
<b>Revenue</b>											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	3,410	6,435	10,000	-	10,000	10,000	10,000	10,000	10,000	-	0%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	-	-	-	-	-
Interest Earnings	264	218	280	220	200	200	200	200	200	(80)	-29%
Bond Proceeds	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>3,674</b>	<b>6,653</b>	<b>10,280</b>	<b>220</b>	<b>10,200</b>	<b>10,200</b>	<b>10,200</b>	<b>10,200</b>	<b>10,200</b>	<b>(80)</b>	<b>-1%</b>
<b>Expenditures by Type</b>											
<b>Personnel</b>											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Supplies</b>	<b>8,962</b>	<b>5,964</b>	<b>10,000</b>	<b>-</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>-</b>	<b>0%</b>
<b>Services &amp; Charges</b>											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Debt Service											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>8,962</b>	<b>5,964</b>	<b>10,000</b>	<b>-</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>-</b>	<b>0%</b>
<b>Net Surplus / (Deficit)</b>	<b>(5,288)</b>	<b>689</b>	<b>280</b>	<b>220</b>	<b>200</b>	<b>200</b>	<b>200</b>	<b>200</b>	<b>200</b>		
Beginning Cash Balance	32,014	26,727	27,506		27,786	27,986	28,186	28,386	28,586		
Cash Adjustments	2	90	-		-	-	-	-	-		
<b>Ending Cash Balance</b>	<b>26,727</b>	<b>27,506</b>	<b>27,786</b>		<b>27,986</b>	<b>28,186</b>	<b>28,386</b>	<b>28,586</b>	<b>28,786</b>		
Cash Reserves Target	2,241	1,491	2,500		2,500	2,500	2,500	2,500	2,500		
										<b>Cash Reserve</b>	
										25% of Annual expenditures	

**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:**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Proposed Expenditures
HAZMAT								
289-0901-422.22-24	OTHER OPERATING SUPPLIES	8,962	5,964	10,000	10,000	1,860	0	10,000

LEVEL TEXT  
BUDG PURCHASE REPLACEMENT EQUIPMENT

TEXT AMT  
10,000  
10,000

*	SUPPLIES	8,962	5,964	10,000	10,000	1,860	0	10,000
**	FIRE DEPT	8,962	5,964	10,000	10,000	1,860	0	10,000
***	HAZMAT	8,962	5,964	10,000	10,000	1,860	0	10,000



ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Estimated Revenue
HAZMAT								
289-0000-342.12-00	HAZMAT CHARGES	3,410	6,435	10,000	10,000	0	0	10,000
LEVEL	TEXT	TEXT AMT						
BUDG	ESTIMATE OF REVENUE FOR HAZ MAT RESPONSES	10,000						
		10,000						
*		3,410	6,435	10,000	10,000	0	0	10,000
	289-0000-361.00-00 INTEREST EARNINGS	264	218	200	280	220	220	200
*		264	218	200	280	220	220	200
**	HAZMAT	3,674	6,653	10,200	10,280	220	220	10,200
***	HAZMAT	3,674	6,653	10,200	10,280	220	220	10,200

### Fund 291 - Indiana River Rescue

Fund Type	Special Revenue Funds				Control	City Funds					
	2016 Actual	2017 Actual	2018 Amended Budget	06/30/18 Actual	2019 Proposed Budget	Forecast				Budget Variance 2018-2019	%
						2020	2021	2022	2023		Change
<b>Revenue</b>											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	110,700	75,600	45,000	41,520	72,000	91,000	98,000	105,000	105,000	27,000	60%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	-	-	-	-	-
Interest Earnings	1,222	1,339	1,500	1,087	500	500	500	500	500	(1,000)	-67%
Bond Proceeds	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>111,922</b>	<b>76,939</b>	<b>46,500</b>	<b>42,607</b>	<b>72,500</b>	<b>91,500</b>	<b>98,500</b>	<b>105,500</b>	<b>105,500</b>	<b>26,000</b>	<b>56%</b>
<b>Expenditures by Type</b>											
<b>Personnel</b>											
Salaries & Wages	23,000	3,000	13,000	1,500	13,000	13,000	13,000	13,000	13,000	-	0%
Fringe Benefits	-	777	2,500	-	2,500	2,500	2,500	2,500	2,500	-	0%
<b>Total Personnel</b>	<b>23,000</b>	<b>3,777</b>	<b>15,500</b>	<b>1,500</b>	<b>15,500</b>	<b>15,500</b>	<b>15,500</b>	<b>15,500</b>	<b>15,500</b>	<b>-</b>	<b>0%</b>
<b>Supplies</b>	<b>6,182</b>	<b>16,299</b>	<b>17,800</b>	<b>8,440</b>	<b>18,800</b>	<b>18,800</b>	<b>18,800</b>	<b>18,800</b>	<b>18,800</b>	<b>1,000</b>	<b>6%</b>
<b>Services &amp; Charges</b>											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	250	-	1,000	-	1,000	1,000	1,000	1,000	1,000	-	0%
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	5,846	4,289	9,000	-	9,000	9,000	9,000	9,000	9,000	-	0%
Travel	10,825	5,629	14,500	3,905	14,500	15,000	15,000	16,000	16,000	-	0%
Repairs & Maintenance	19,243	65,298	44,000	68	44,000	43,000	43,000	43,000	43,000	-	0%
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Debt Service											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	600	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>36,164</b>	<b>75,215</b>	<b>68,500</b>	<b>4,573</b>	<b>68,500</b>	<b>68,000</b>	<b>68,000</b>	<b>69,000</b>	<b>69,000</b>	<b>-</b>	<b>0%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>65,346</b>	<b>95,291</b>	<b>101,800</b>	<b>14,513</b>	<b>102,800</b>	<b>102,300</b>	<b>102,300</b>	<b>103,300</b>	<b>103,300</b>	<b>1,000</b>	<b>1%</b>
<b>Net Surplus / (Deficit)</b>	<b>46,576</b>	<b>(18,352)</b>	<b>(55,300)</b>	<b>28,094</b>	<b>(30,300)</b>	<b>(10,800)</b>	<b>(3,800)</b>	<b>2,200</b>	<b>2,200</b>		
Beginning Cash Balance	95,300	141,771	123,859	-	68,559	38,259	27,459	23,659	25,859	<b>Cash Reserve</b>	
Cash Adjustments	(105)	440	-	-	-	-	-	-	-	25% of Annual expenditures	
<b>Ending Cash Balance</b>	<b>141,771</b>	<b>123,859</b>	<b>68,559</b>	<b>38,259</b>	<b>38,259</b>	<b>27,459</b>	<b>23,659</b>	<b>25,859</b>	<b>28,059</b>		
Cash Reserves Target	16,337	23,823	25,450	-	25,700	25,575	25,575	25,825	25,825		

**Fund Purpose:**

This fund is used to account for the tuition fees for students attending the Indiana River Rescue School. There are typically 2-4 schools a year, each a week in duration. Expenditures are for the maintenance and repair of rescue equipment.

**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:**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Proposed Expenditures
INDIANA RIVER RESCUE								
291-0904-422.10-04	EXTRA AND OVERTIME	20,000	0	10,000	10,000	0	0	10,000
LEVEL	TEXT	TEXT AMT						
BUDG	REIMBURSE OT COSTS	10,000						
		10,000						
291-0904-422.10-06	SPECIAL PAYS	3,000	3,000	3,000	3,000	1,615	1,500	3,000
LEVEL	TEXT	TEXT AMT						
BUDG	IRRS COODINATOR POSITION	3,000						
		3,000						
291-0904-422.11-10	CLOTHING ALLOWANCE	0	777	2,500	2,500	0	0	2,500
LEVEL	TEXT	TEXT AMT						
BUDG	CLOTHING PURCHASE/REPLACEMENT	2,500						
		2,500						
* PERSONNEL SERVICES		23,000	3,777	15,500	15,500	1,615	1,500	15,500
291-0904-422.21-02	PRINT SHOP	0	0	300	300	0	0	300
291-0904-422.21-04	OFFICE SUPPLIES	0	424	1,000	1,000	0	0	1,000
291-0904-422.22-01	C.S. GASOLINE	274	383	1,500	1,500	0	0	1,500
291-0904-422.22-24	OTHER OPERATING SUPPLIES	0	6,402	10,000	10,000	4,591	4,591	10,000
LEVEL	TEXT	TEXT AMT						
BUDG	SPPLIES AND CLOTHING	10,000						
		10,000						
291-0904-422.23-10	REPAIR PARTS	203	7,873	2,000	2,000	389	389	3,000
LEVEL	TEXT	TEXT AMT						
BUDG	BOAT AND MOTOR REPAIR AND MAINTANENCE	3,000						
		3,000						
291-0904-422.23-20	SMALL TOOLS & EQUIPMENT	5,705	1,217	3,000	3,000	3,460	3,460	3,000
LEVEL	TEXT	TEXT AMT						
BUDG	REPLACE EQUIPMENT	3,000						
		3,000						
* SUPPLIES		6,182	16,299	17,800	17,800	8,440	8,440	18,800
291-0904-422.32-03	TRAVEL	1,234	0	3,000	3,000	0	0	14,500
291-0904-422.32-22	TRAVEL - AIRFARE	489	0	0	0	0	0	0

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Proposed Expenditures
291-0904-422.32-23	TRAVEL - HOTEL	5,046	2,605	5,000	5,000	1,264	1,264	0
291-0904-422.32-24	TRAVEL - MEALS	4,056	3,023	6,500	6,500	5,355	2,641	0
291-0904-422.33-03	PROMOTIONAL	250	0	1,000	1,000	0	0	1,000
LEVEL	TEXT		TEXT AMT					
BUDG	WEB DESIGN AND PROMOTIONAL MATTERIALS		1,000					
			1,000					
291-0904-422.36-05	OTHER EQUIP R&M	19,243	65,298	43,000	43,000	1,093	68	43,000
LEVEL	TEXT		TEXT AMT					
BUDG	BOATS AND PERSONAL WATER CRAFT		18,000					
	ENGINES AND MOTORS		18,000					
	OTHER REPAIRS		7,000					
			43,000					
291-0904-422.36-06	RADIO EQUIP R&M	0	0	1,000	1,000	0	0	1,000
LEVEL	TEXT		TEXT AMT					
BUDG	RADIO PURCHASE/REPAIR		1,000					
			1,000					
291-0904-422.39-01	REFNDS,AWARDS,INDEMNITIES	0	0	0	0	600	600	0
291-0904-422.39-70	EDUCATION & TRAINING	5,846	4,289	9,000	9,000	2,054	0	9,000
LEVEL	TEXT		TEXT AMT					
BUDG	OUTSIDE TRAINING,BOOKS,MEALS		9,000					
			9,000					
*	OTHER SERVICES & CHARGES	36,164	75,215	68,500	68,500	10,366	4,573	68,500
**	RIVER RESCUE	65,346	95,291	101,800	101,800	20,421	14,513	102,800
***	INDIANA RIVER RESCUE	65,346	95,291	101,800	101,800	20,421	14,513	102,800

		2016	2017	2018	2018	2018	6/30/18	2019
		Actual	Actual	Original	Amended	YTD	YTD	Estimated
ACCOUNT NUMBER	ACCOUNT DESCRIPTION			Budget	Budget	Actual	Actual	Revenue
INDIANA RIVER RESCUE								
291-0000-351.10-00	SCHOOL REGISTRATION	110,700	75,600	45,000	45,000	76,020	41,520	72,000
LEVEL	TEXT		TEXT AMT					
BUDG	4 CLASSES OF 30 @ \$660 PER STUDENT		72,000					
			72,000					
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*		110,700	75,600	45,000	45,000	76,020	41,520	72,000
291-0000-361.00-00	INTEREST EARNINGS	1,222	1,339	500	1,500	1,087	1,087	500
LEVEL	TEXT		TEXT AMT					
BUDG	INTEREST EARNINGS ON FUND BALANCES		500					
			500					
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*		1,222	1,339	500	1,500	1,087	1,087	500
-----		-----	-----	-----	-----	-----	-----	-----
**	INDIANA RIVER RESCUE	111,922	76,939	45,500	46,500	77,107	42,607	72,500
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***	INDIANA RIVER RESCUE	111,922	76,939	45,500	46,500	77,107	42,607	72,500

### Fund 451 - 2018 Fire Station #9 Capital

Fund Type	Capital Funds				Control	City Funds					
	2016 Actual	2017 Actual	2018 Amended Budget	06/30/18 Actual	2019 Proposed Budget	Forecast				Budget Variance	%
						2020	2021	2022	2023	2018-2019	Change
<b>Revenue</b>											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Fines, Forfeitures, and Fees	-	-	-	-	-	-	-	-	-	-	-
Interest Earnings	-	-	20,000	12,019	-	-	-	-	-	(20,000)	-100%
Bond Proceeds	-	-	5,005,758	5,005,758	-	-	-	-	-	(5,005,758)	-100%
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	-	-	5,025,758	5,017,778	-	-	-	-	-	(5,025,758)	-100%
<b>Expenditures by Type</b>											
<b>Personnel</b>											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Supplies</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Services &amp; Charges</b>											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Debt Service											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	138,575	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	-	-	-	138,575	-	-	-	-	-	-	-
<b>Capital</b>											
Land	-	-	-	-	-	-	-	-	-	-	-
Land Improvements	-	-	-	-	-	-	-	-	-	-	-
Bldgs & Bldg Improve.	-	-	2,302,808	-	2,478,165	-	-	-	-	175,357	8%
Motor Equipment	-	-	-	-	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-	-	-	-	-
Infrastructure	-	-	-	-	-	-	-	-	-	-	-
<b>Total Capital</b>	-	-	2,302,808	-	2,478,165	-	-	-	-	175,357	8%
<b>Total Expenditures</b>	-	-	2,302,808	138,575	2,478,165	-	-	-	-	175,357	8%
<b>Net Surplus / (Deficit)</b>	-	-	2,722,950	4,879,203	(2,478,165)	-	-	-	-		
Beginning Cash Balance	-	-	-	-	2,722,950	244,785	244,785	244,785	244,785	<b>Cash Reserve</b>	
Cash Adjustments	-	-	-	-	-	-	-	-	-	No reserve requirement -	
<b>Ending Cash Balance</b>	-	-	2,722,950	-	244,785	244,785	244,785	244,785	244,785	Bond capital fund - spend	
Cash Reserves Target	-	-	-	-	-	-	-	-	-	down to zero	

**Fund Purpose:**

This fund is used to track the expenditures of the proceeds from the General Obligation Bonds, Series 2018. The bonds were issued to fund the replacement of Fire Station #9 and addition of a classroom building on the grounds of the Luther J Taylor Sr. Fire Training Center. Payment of debt service principal and interest to the bondholders will be recorded in Fund 287 (debt schedule #168). Bond issuance costs were recorded in this fund per Ordinance 10576-18 section VII-(a).

**Explanation of Revenue Sources:**

The par amount of the General Obligation Bonds, Series 2018 was \$5,045,000 with a premium of \$37,316. The bonds were closed on March 29, 2018 with a net interest rate of 3.065%. The net proceeds after bond issuance costs were \$4,864,008. This amount was deposited into this fund to be used towards the approved capital projects.

**Explanation of Expenditures and Significant Changes/Variations:**

Fire Station 9 will be replaced with a newly constructed station at the corner of Mishawaka Avenue and 21st Street. The new station will be approximately 10,000 square feet and will house Engine 9, Medic 9, Boat 2, and accommodate up to seven assigned firefighters per day. An additional classroom building will be constructed on the grounds of the Luther J Taylor Sr. Fire Training Center. It will be an approximately 3,000 square foot building and will house a rugged, divisible classroom with the capacity for 100 personnel and additional training props and storage areas.

## Fund 451 - 2018 Fire Station #9 Capital

### Five-Year Capital Improvement Plan

Name	Funding Source	2019 Budget	Forecast				Total	Justification
			2020	2021	2022	2023		
<b>Replacement Capital</b>								
							-	
							-	
							-	
							-	
							-	
							-	
							-	
							-	
							-	
							-	
							-	
<b>Total Replacement Capital</b>		-	-	-	-	-	-	
<b>Project Capital</b>								
Station 9	Bond	1,762,075					1,762,075	
Architecture Fee	Bond	105,440					105,440	
Demolition of Houses	Bond	-					-	
Asbestos Analysis	Bond	-					-	
Classroom	Bond	600,000					600,000	
Fees on the Classroom	Bond	10,650					10,650	
							-	
							-	
							-	
							-	
							-	
							-	
							-	
<b>Total Project Capital</b>		2,478,165	-	-	-	-	2,478,165	
<b>Total Capital</b>		2,478,165	-	-	-	-	2,478,165	Minimum Thresholds: Equipment \$10,000   Buildings \$100,000

**Explain Significant Spending on Capital Projects Below:**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Proposed Expenditures
2018 FIRE ST #9 CAPITAL								
451-0901-422.38-03	PAYING AGENT FEES	0	0	0	0	10,250	10,250	0
451-0901-422.38-04	BOND ISSUANCE COSTS	0	0	0	0	128,325	128,325	0
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*	OTHER SERVICES & CHARGES	0	0	0	0	138,575	138,575	0
451-0901-422.42-02	BUILDING IMPROVEMENTS	0	0	0	0	109,679	0	2,478,165
LEVEL	TEXT	TEXT AMT						
BUDG	STATION 9 BUILD	1,762,075						
	ARCHITECTURE FEES STATION 9	105,440						
	TRAINING CENTER CLASSROOM CONSTRUCTION	600,000						
	ARCHITECTURAL FEES FOR CLASSROOM	10,650						
		2,478,165						
-----		-----		-----		-----		-----
*	CAPITAL	0	0	0	0	109,679	0	2,478,165
-----		-----		-----		-----		-----
**	FIRE DEPT	0	0	0	0	248,254	138,575	2,478,165
-----		-----		-----		-----		-----
***	2018 FIRE ST #9 CAPITAL	0	0	0	0	248,254	138,575	2,478,165



ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Estimated Revenue
2018 FIRE ST #9 CAPITAL								
451-0000-361.00-00	INTEREST EARNINGS	0	0	0	20,000	12,019	12,019	0
*		0	0	0	20,000	12,019	12,019	0
451-0000-393.00-00	DEBT PROCEEDS	0	0	0	5,005,758	5,005,758	5,005,758	0
*		0	0	0	5,005,758	5,005,758	5,005,758	0
**	2018 FIRE ST #9 CAPITAL	0	0	0	5,025,758	5,017,777	5,017,778	0
***	2018 FIRE ST #9 CAPITAL	0	0	0	5,025,758	5,017,777	5,017,778	0

## Fund 287 - Emergency Medical Services Capital

Fund Type	Enterprise Funds				Control	City Funds				Budget Variance	% Change
	2016 Actual	2017 Actual	2018 Amended Budget	06/30/18 Actual	2019 Proposed Budget	Forecast				2018-2019	
						2020	2021	2022	2023		
<b>Revenue</b>											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	75,000	-	75,000	75,000	75,000	75,000	75,000	-	0%
Licenses & Permits	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	2,460,775	3,210,349	1,616,583	1,616,582	500,000	500,000	250,000	250,000	-	(1,116,583)	-69%
Fines, Forfeitures, and Fees	-	-	-	-	-	-	-	-	-	-	-
Interest Earnings	29,729	38,066	44,000	37,740	10,000	15,000	15,000	15,000	15,000	(34,000)	-77%
Bond Proceeds	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-	-	-	-
Transfers In	-	-	25,425	25,425	545,695	2,622,913	1,788,138	2,521,850	1,604,794	520,270	2046%
<b>Total Revenue</b>	<b>2,490,504</b>	<b>3,248,415</b>	<b>1,761,008</b>	<b>1,679,747</b>	<b>1,130,695</b>	<b>3,212,913</b>	<b>2,128,138</b>	<b>2,861,850</b>	<b>1,694,794</b>	<b>(630,313)</b>	<b>-36%</b>
<b>Expenditures by Type</b>											
<b>Personnel</b>											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Supplies</b>	<b>-</b>	<b>-</b>	<b>58,750</b>	<b>39,950</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(58,750)</b>	<b>-100%</b>
<b>Services &amp; Charges</b>											
Professional Services	-	264,051	207,203	168,648	-	-	-	-	-	(207,203)	-100%
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	42,453	118	314,450	96,500	-	-	-	-	-	(314,450)	-100%
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Debt Service											
Principal	112,975	401,821	321,795	68,858	606,250	642,344	541,734	533,805	380,507	284,455	88%
Interest & Fees	8,771	189,641	106,533	3,519	195,432	178,864	162,049	146,265	130,307	88,899	83%
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	385,775	471,088	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	497,006	302,526	403,830	401,705	404,355	401,780	403,980	(93,176)	-19%
<b>Total Services &amp; Charges</b>	<b>549,974</b>	<b>1,326,719</b>	<b>1,446,987</b>	<b>640,051</b>	<b>1,205,512</b>	<b>1,222,913</b>	<b>1,108,138</b>	<b>1,081,850</b>	<b>914,794</b>	<b>(241,475)</b>	<b>-17%</b>
<b>Capital</b>											
Land	-	-	-	-	-	-	-	-	-	-	-
Land Improvements	-	385,595	-	-	-	-	-	-	-	-	-
Bldgs & Bldg Improve.	173,105	20,666	273,491	24,312	250,000	250,000	250,000	250,000	250,000	(23,491)	-9%
Motor Equipment	499,603	762,499	1,110,502	497,136	335,000	1,240,000	270,000	1,030,000	30,000	(775,502)	-70%
Machinery & Equipment	210,528	75,000	500,000	-	875,000	500,000	500,000	500,000	500,000	375,000	75%
Infrastructure	-	-	-	-	-	-	-	-	-	-	-
<b>Total Capital</b>	<b>883,236</b>	<b>1,243,760</b>	<b>1,883,993</b>	<b>521,448</b>	<b>1,460,000</b>	<b>1,990,000</b>	<b>1,020,000</b>	<b>1,780,000</b>	<b>780,000</b>	<b>(423,993)</b>	<b>-23%</b>
<b>Total Expenditures</b>	<b>1,433,210</b>	<b>2,570,479</b>	<b>3,389,730</b>	<b>1,201,449</b>	<b>2,665,512</b>	<b>3,212,913</b>	<b>2,128,138</b>	<b>2,861,850</b>	<b>1,694,794</b>	<b>(724,218)</b>	<b>-21%</b>
<b>Net Surplus / (Deficit)</b>	<b>1,057,294</b>	<b>677,936</b>	<b>(1,628,722)</b>	<b>478,299</b>	<b>(1,534,817)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
Beginning Cash Balance	2,568,327	3,629,534	4,314,122		2,685,400	1,150,583	1,150,583	1,150,583	1,150,583	<b>Cash Reserve</b>	
Cash Adjustments	3,913	6,652	-		-	-	-	-	-	25% of Annual expenditures	
<b>Ending Cash Balance</b>	<b>3,629,534</b>	<b>4,314,122</b>	<b>2,685,400</b>		<b>1,150,583</b>	<b>1,150,583</b>	<b>1,150,583</b>	<b>1,150,583</b>	<b>1,150,583</b>		
Cash Reserves Target	358,303	642,620	847,433		666,378	803,228	532,035	715,463	423,699		

**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:**

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## Fund 287 - Emergency Medical Services Capital

### Five-Year Capital Improvement Plan

Name	Funding Source	2019 Budget	Forecast				Total	Justification
			2020	2021	2022	2023		
<b>Replacement Capital</b>								
Medic - New	Cash	275,000	-	-	-	-	275,000	
Medic - Rebuild	Cash	-	210,000	210,000	-	-	420,000	
Pub ED Van	Cash	30,000	-	-	-	-	30,000	
Midsized Car	Cash	30,000	30,000	60,000	30,000	30,000	180,000	
Engine	Cash	-	500,000	-	-	-	500,000	
Engine	Cash	-	500,000	-	-	-	500,000	
Specialty Team Equipment	Cash	75,000	75,000	75,000	75,000	75,000	375,000	
Personnel Equipment	Cash	75,000	75,000	75,000	75,000	75,000	375,000	
Power Load Cots	Cash	425,000	-	-	-	-	425,000	
Miscellaneous Equipment	Cash	50,000	100,000	100,000	350,000	350,000	950,000	
Cardiac Monitors	Cash	250,000	250,000	250,000	-	-	750,000	
Building Improvements - Roofs/Parking Lots	Cash	250,000	250,000	250,000	250,000	250,000	1,250,000	
Aerial	Lease	-	-	-	1,000,000	-	1,000,000	
<b>Total Replacement Capital</b>		<b>1,460,000</b>	<b>1,990,000</b>	<b>1,020,000</b>	<b>1,780,000</b>	<b>780,000</b>	<b>7,030,000</b>	
<b>Project Capital</b>								
							-	
							-	
							-	
							-	
							-	
							-	
							-	
							-	
<b>Total Project Capital</b>		-	-	-	-	-	-	
<b>Total Capital</b>		<b>1,460,000</b>	<b>1,990,000</b>	<b>1,020,000</b>	<b>1,780,000</b>	<b>780,000</b>	<b>7,030,000</b>	Minimum Thresholds: Equipment \$10,000   Buildings \$100,000

**Explain Significant Spending on Capital Projects Below:**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Proposed Expenditures
EMS CAPITAL FUND								
287-0902-422.22-24	OTHER OPERATING SUPPLIES	0	0	0	58,750	39,950	39,950	0
*	SUPPLIES	0	0	0	58,750	39,950	39,950	0
287-0902-422.31-06	OTHER PROFESSIONAL SVCS	0	264,051	0	207,203	183,903	168,648	0
287-0902-422.36-01	BUILDING R&M	0	118	0	314,450	96,500	96,500	0
287-0902-422.36-02	OFFICE EQUIP R&M	42,453	0	0	0	0	0	0
287-0902-422.37-11	CAPITAL LEASE PRINCIPAL	112,975	401,821	546,795	321,795	68,962	68,858	0
287-0902-422.37-12	CAPITAL LEASE INTEREST	8,771	189,641	277,263	106,533	3,540	3,519	0
287-0902-422.38-01	PRINCIPAL	0	0	0	0	0	0	606,250

LEVEL	TEXT	TEXT AMT
BUDG	DS-144 2015 VEHICLE/EQUIP LEASE #2	116,914
	DS-152 2016 VEHICLE/EQUIP LEASE #2	21,520
	DS-159 2017 RICOH COPIER LEASE	1,341
	DS-168 2018 FIRE ST #9 BONDS	170,000
	DS-171 2018 VEHICLE/EQUIP LEASE #1	296,475
		606,250

287-0902-422.38-02	INTEREST	0	0	0	0	0	0	195,432
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LEVEL	TEXT	TEXT AMT
BUDG	DS-144 2015 VEHICLE/EQUIP LEASE #2	3,204
	DS-152 2016 VEHICLE/EQUIP LEASE #2	916
	DS-159 2017 RICOH COPIER LEASE	166
	DS-168 2018 FIRE ST #9 BONDS	151,707
	DS-171 2018 VEHICLE/EQUIP LEASE #1	39,439
		195,432

287-0902-422.39-89	MISC CHARGES & SVCS	385,775	471,088	0	0	0	0	0
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*	OTHER SERVICES & CHARGES	549,974	1,326,719	824,058	949,981	352,905	337,525	801,682
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287-0902-422.42-01	LAND IMPROVEMENTS	0	385,595	0	0	0	0	0
287-0902-422.42-02	BUILDING IMPROVEMENTS	173,105	20,666	250,000	273,491	37,608	24,312	250,000

LEVEL	TEXT	TEXT AMT
BUDG	EXPENSES FOR ROOF/PARKING LOTS/AIRCOND REPLACE	250,000
		250,000

287-0902-422.43-02	MOTOR EQUIPMENT	499,603	762,499	562,000	1,110,502	524,391	497,136	335,000
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LEVEL	TEXT	TEXT AMT
BUDG	1 AERIAL TRUCK	
	MEDIC REFURBISH	
	NEW PUB ED VAN	30,000
	MIDSIZE CAR	30,000

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Proposed Expenditures
	MEDIC - NEW PURCHASE		275,000					
			335,000					
287-0902-422.43-10	MATERIALS & EQUIPMENT	210,528	75,000	500,000	500,000	206,172	0	875,000
LEVEL	TEXT		TEXT AMT					
BUDG	SPECIALTY TEAM EQUIPMENT		75,000					
	PERSONNEL EQUIPMENT		75,000					
	POWER LOAD COTS		425,000					
	MISCELLANEOUS EQUIPMENT		50,000					
	CARDIAC MONITORS		250,000					
			875,000					
		-----	-----	-----	-----	-----	-----	-----
*	CAPITAL	883,236	1,243,760	1,312,000	1,883,993	768,171	521,448	1,460,000
287-0902-422.50-02	INTERFUND TRANSFER OUT	0	0	0	497,006	302,526	302,526	403,830
LEVEL	TEXT		TEXT AMT					
BUDG	TRANSFER TO 755-0000-392.00-00							
	DS-116 2013 BLDG CORP EMS FIRE STATION/TOWER BONDS							
	2019 DEBT SERVICE PAYMENTS		398,830					
	ESTIMATED ADDITIONAL AMOUNT PAID TO US BANK		5,000					
			403,830					
		-----	-----	-----	-----	-----	-----	-----
*	OTHER USES	0	0	0	497,006	302,526	302,526	403,830
		-----	-----	-----	-----	-----	-----	-----
**	EMERGENCY MEDICAL SERVICE	1,433,210	2,570,479	2,136,058	3,389,730	1,463,552	1,201,449	2,665,512
		-----	-----	-----	-----	-----	-----	-----
***	EMS CAPITAL FUND	1,433,210	2,570,479	2,136,058	3,389,730	1,463,552	1,201,449	2,665,512

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Estimated Revenue
EMS CAPITAL FUND								
287-0000-342.09-00	EMERGENCY MEDICAL SERVICE	1,307,757	0	500,000	538,032	538,032	538,032	0
LEVEL	TEXT	TEXT AMT						
BUDG	ANTICIPATED GOVERNMENTAL MEDICAID REIMBURSEMENT FOR CALENDAR YEARS 2014	2,400,000						
	LESS: \$1,200,000 DEPOSITED IN FUND 288 OPERATING	1,200,000- 1,200,000						
287-0000-342.09-01	MEDICAID REIMBURSEMENTS	1,153,018	3,210,349	0	1,078,551	1,078,551	1,078,551	500,000
LEVEL	TEXT	TEXT AMT						
BUDG	MEDICAID REIMBURSEMENT PROGRAM	500,000 500,000						
287-0000-342.15-00	FIRE GRANTS	0	0	75,000	75,000	0	0	75,000
LEVEL	TEXT	TEXT AMT						
BUDG	PROJECTED ASSISTANCE TO FIREFIGHTERS GRANTS	75,000 75,000						
-----		2,460,775	3,210,349	575,000	1,691,583	1,616,583	1,616,582	575,000
*								
287-0000-361.00-00	INTEREST EARNINGS	29,729	38,066	10,000	44,000	37,740	37,740	10,000
LEVEL	TEXT	TEXT AMT						
BUDG	INTEREST INCOME ESTIMATE	10,000 10,000						
-----		29,729	38,066	10,000	44,000	37,740	37,740	10,000
*								
287-0000-392.00-00	INTERFUND TRANSFER IN	0	0	0	25,425	25,425	25,425	545,695
LEVEL	TEXT	TEXT AMT						
BUDG	TRANSFER FROM 404-0901-422.50-02 SUBSIDIZE EMS CAPITAL FUND	545,695 545,695						
-----		0	0	0	25,425	25,425	25,425	545,695
*								
**	EMS CAPITAL FUND	2,490,504	3,248,415	585,000	1,761,008	1,679,748	1,679,747	1,130,695
-----		2,490,504	3,248,415	585,000	1,761,008	1,679,748	1,679,747	1,130,695
***	EMS CAPITAL FUND							

## Fund 288 - Emergency Medical Services Operating

Fund Type	Enterprise Funds				Control	City Funds					
	2016	2017	2018		2019	Forecast				Budget	
	Actual	Actual	Amended	06/30/18	Proposed	2020	2021	2022	2023	Variance	%
			Budget	Actual	Budget					2018-2019	Change
<b>Revenue</b>											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	5,518,993	5,579,409	5,163,884	3,009,992	5,163,884	5,199,884	5,199,884	5,199,884	5,199,884	-	0%
Fines, Forfeitures, and Fees	3,400	1,600	2,500	100	2,500	2,500	2,500	2,500	2,500	-	0%
Interest Earnings	19,696	24,597	25,000	20,544	15,000	15,000	15,000	15,000	15,000	(10,000)	-40%
Bond Proceeds	-	-	-	-	-	-	-	-	-	-	-
Donations	-	1,170	200	200	-	-	-	-	-	(200)	-100%
Other Income	97,953	17,256	5,000	2,343	5,000	5,000	5,000	5,000	5,000	-	0%
Transfers In	-	-	-	-	988,936	1,689,566	1,758,525	1,880,929	2,006,530	988,936	-
<b>Total Revenue</b>	<b>5,640,042</b>	<b>5,624,032</b>	<b>5,196,584</b>	<b>3,033,179</b>	<b>6,175,320</b>	<b>6,911,950</b>	<b>6,980,909</b>	<b>7,103,313</b>	<b>7,228,914</b>	<b>978,736</b>	<b>19%</b>
<b>Expenditures by Type</b>											
<b>Personnel</b>											
Salaries & Wages	3,726,560	3,430,857	3,794,500	1,783,461	4,009,648	4,075,099	4,091,827	4,158,905	4,227,324	215,148	6%
Fringe Benefits	1,255,836	1,297,150	1,489,833	658,984	1,550,080	1,631,422	1,678,325	1,728,217	1,779,856	60,247	4%
<b>Total Personnel</b>	<b>4,982,396</b>	<b>4,728,007</b>	<b>5,284,333</b>	<b>2,442,446</b>	<b>5,559,728</b>	<b>5,706,521</b>	<b>5,770,152</b>	<b>5,887,122</b>	<b>6,007,180</b>	<b>275,395</b>	<b>5%</b>
<b>Supplies</b>	<b>253,433</b>	<b>290,594</b>	<b>395,167</b>	<b>157,572</b>	<b>404,840</b>	<b>404,840</b>	<b>404,840</b>	<b>404,840</b>	<b>404,840</b>	<b>9,673</b>	<b>2%</b>
<b>Services &amp; Charges</b>											
Professional Services	55,994	26,491	84,125	26,174	74,610	74,610	74,610	74,610	74,610	(9,515)	-11%
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	7,612	8,475	30,500	4,313	33,000	33,000	33,000	33,000	33,000	2,500	8%
Education & Training	17,000	84,652	17,000	4,888	17,000	17,000	17,000	17,000	17,000	-	0%
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	193,644	179,959	253,256	28,768	243,600	243,600	243,600	243,600	243,600	(9,656)	-4%
Other Interfund Allocations	-	-	200,294	100,146	220,949	225,368	229,875	234,473	239,162	20,655	10%
Debt Service											
Principal	260,920	304	1,044	-	-	-	-	-	-	(1,044)	-100%
Interest & Fees	190,517	14	49	-	-	-	-	-	-	(49)	-100%
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Insurance	-	20,028	20,162	10,080	40,207	41,011	41,831	42,668	43,521	20,045	99%
Other Services & Charges	75,051	148,812	126,005	25,898	166,000	166,000	166,000	166,000	166,000	39,995	32%
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>800,738</b>	<b>468,735</b>	<b>732,435</b>	<b>200,266</b>	<b>795,366</b>	<b>800,589</b>	<b>805,917</b>	<b>811,351</b>	<b>816,894</b>	<b>62,931</b>	<b>9%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>19,811</b>	<b>19,811</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(19,811)</b>	<b>-100%</b>
<b>Total Expenditures</b>	<b>6,036,567</b>	<b>5,487,336</b>	<b>6,431,746</b>	<b>2,820,094</b>	<b>6,759,934</b>	<b>6,911,950</b>	<b>6,980,909</b>	<b>7,103,313</b>	<b>7,228,914</b>	<b>328,188</b>	<b>5%</b>
<b>Net Surplus / (Deficit)</b>	<b>(396,525)</b>	<b>136,696</b>	<b>(1,235,162)</b>	<b>213,085</b>	<b>(584,614)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
Beginning Cash Balance	2,210,747	1,755,548	1,829,976		594,814	10,200	10,200	10,200	10,200		
Cash Adjustments	(58,674)	(62,269)	-		-	-	-	-	-		
<b>Ending Cash Balance</b>	<b>1,755,548</b>	<b>1,829,976</b>	<b>594,814</b>		<b>10,200</b>	<b>10,200</b>	<b>10,200</b>	<b>10,200</b>	<b>10,200</b>		
Cash Reserves Target	1,509,142	1,371,834	1,607,937		1,689,984	1,727,988	1,745,227	1,775,828	1,807,228		
										<b>Cash Reserve</b>	
										25% of Annual expenditures	

**Fund Purpose:**

This fund accounts for the expenditures of the Emergency Medical Services (EMS) program. This Fund captures personnel and operating expenses primarily for Emergency Medical Services division and reflects a portion of the cost associated with operating ambulances.

**Explanation of Revenue Sources:**

The revenues in this account are generated through user fees for the South Bend Fire Department EMS division, Training Bureau, and Inspections. This fund also receives revenue from interest earned on the fund's cash balance.

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

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## Fund 288 - Emergency Medical Services Operating

### Staffing (Full-Time Employees only)

Position (* New title or additional position)	2018			2019 Proposed Budget	Forecast			
	2017 Actual	Amended Budget	06/30/18 Actual		2020	2021	2022	2023
<b>Non-Bargaining</b>								
Accounting Clerk IV	3	3	3	3	3	3	3	3
Financial Specialist I *	1	1	1	0	0	0	0	0
Financial Specialist II *	0	0	0	1	1	1	1	1
<b>Total Non-Bargaining</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>
<b>Bargaining</b>								
Assistant Chief	1	1	1	1	1	1	1	1
Captain	3	3	3	3	3	3	3	3
Paramedic Lieutenant	8	7	5	5	5	5	5	5
Firefighter 1st Class	21	21	15	21	21	21	21	21
Firefighter 2nd Class	14	15	19	17	17	17	17	17
Firefighter 3rd Class	0	0	0	0	0	0	0	0
Firefighter Recruits	0	0	0	0	0	0	0	0
<b>Total Bargaining</b>	<b>47</b>	<b>47</b>	<b>43</b>	<b>47</b>	<b>47</b>	<b>47</b>	<b>47</b>	<b>47</b>
<b>Total Full-Time Employees</b>	<b>51</b>	<b>51</b>	<b>47</b>	<b>51</b>	<b>51</b>	<b>51</b>	<b>51</b>	<b>51</b>

**Explain Significant Staffing Changes Below:**

Moving to change a Financial Specialist I to a Financial Specialist II to account for increased Supervisory responsibilities.



ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Proposed Expenditures
EMS OPERATING FUND								
288-0902-422.10-01	REGULAR WAGES	2,633,041	2,669,146	2,809,928	2,809,928	1,447,086	1,347,523	2,869,708
LEVEL	TEXT	TEXT AMT						
BUDG	EMS CHIEF	85,900						
	EMS CAPTAIN - 3	191,724						
	EMS LIEUTENANTS - 5	301,570						
	EMS 1ST CLASS - 4	236,464						
	EMS 1ST CLASS - 17 (REIMB BY COUNTY)	1,004,972						
	EMS 2ND CLASS - 17	892,364						
	FINANCIAL SPECIALIST II	39,782						
	EMS BILLING SPECIALIST - 3.5	116,932						
	SALARY CAP ADJUSTMENT	2,869,708						
288-0902-422.10-03	SEASONAL & INTERNS	0	4,759	6,000	6,000	6,190	5,731	6,000
LEVEL	TEXT	TEXT AMT						
BUDG	SEASONAL INTERN	6,000						
		6,000						
288-0902-422.10-04	EXTRA AND OVERTIME	534,855	297,561	316,500	316,500	238,852	221,869	402,000
LEVEL	TEXT	TEXT AMT						
BUDG	ESTIMATED OT 12000 @ \$33.50	402,000						
		402,000						
288-0902-422.10-06	SPECIAL PAYS	40,658	41,970	53,300	53,300	1,245	945	48,500
LEVEL	TEXT	TEXT AMT						
BUDG	LONGEVITY							
	5-9 YEARS	6,600						
	10-14 YEARS	4,800						
	15-19	7,600						
	20 +	13,600						
	EMS TRAINING COORDINATOR	3,000						
	SPECIAL PAY @ \$15/HOUR	6,000						
	RESIDENCY	2,400						
	CERTIFIED AMBULANCE CODERS	4,500						
		48,500						
288-0902-422.10-07	FLSA	26,661	28,273	30,000	30,000	18,633	16,973	30,000
LEVEL	TEXT	TEXT AMT						
BUDG	FLSA PAY	30,000						
		30,000						
288-0902-422.10-08	SICK LEAVE BUY BACK/RETI	28,792	24,604	0	0	0	0	0

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Proposed Expenditures
LEVEL	TEXT		TEXT AMT					
BUDG	EST BASED ON 10% OF ORIGINAL GENERAL FUND BUDGET							
	288-0902-422.10-11 WORKING OUT OF CLASSIFICA	1,464	4,979	5,000	5,000	4,453	3,937	5,000
LEVEL	TEXT		TEXT AMT					
BUDG	WORKING OUT OF CLASS PAY		5,000					
			5,000					
	288-0902-422.10-12 CRITICAL DUTY DAYS	13,734	10,399	27,540	27,540	8,295	6,905	27,540
LEVEL	TEXT		TEXT AMT					
BUDG	9 CRITICAL DUTY DAYS @ \$204		27,540					
			27,540					
	288-0902-422.10-13 NEO-NATAL	69,094	70,640	77,750	77,750	53,653	53,253	77,750
LEVEL	TEXT		TEXT AMT					
BUDG	NEO-NATAL PAY - \$150 PER DAY X 365 DAYS		54,750					
	NEO-NATAL - \$10 PER HOUR X 2,000 HOURS		20,000					
	NEO-NATAL - \$25 PER HOUR X 120 HOURS		3,000					
			77,750					
	288-0902-422.10-14 FIRE PRO PAY	378,261	278,526	468,482	468,482	133,777	126,326	543,150
LEVEL	TEXT		TEXT AMT					
BUDG	CERTIFICATION INCENTIVES:							
	FIRST RESPONDER 5 @ \$250		250					
	EMT-B 84 @ \$350		26,250					
	EMT-A 69 @ \$900		67,500					
	EMT-P 78 @ \$900		73,800					
	LEAD INCENTIVES:							
	EMT-P 51 @ \$1000		51,000					
	ASSIGNED TO AMBULANCE INCENTIVES:							
	NON-LEAD EMT-P SEAT PAY \$42.25 PER DAY							
	LEAD EMT-P SEAT PAY \$50.00 PER DAY							
	FIELD TRAINING OFFICERS 15 @ \$850		20,400					
	LEAD LONGEVITY							
	1-2 YRS		1,650					
	3-5 YRS		8,400					
	6-10 YRS		18,000					
	10 + YRS		43,200					
	ASSIGNED MEDIC PAY		229,500					
	LEP		3,200					
			543,150					
	288-0902-422.11-01 FICA - REGULAR	9,583	9,051	16,362	16,362	4,323	4,016	19,182
LEVEL	TEXT		TEXT AMT					

		2016	2017	2018	2018	2018	6/30/18	2019
		Actual	Actual	Original	Amended	YTD	YTD	Proposed
ACCOUNT NUMBER	ACCOUNT DESCRIPTION			Budget	Budget	Actual	Actual	Expenditures
BUDG	CIVILIAN PAY X 7.65%		19,182					
			19,182					
	288-0902-422.11-02 FICA - FIRE	46,490	46,304	62,089	62,089	25,545	23,811	62,941
LEVEL	TEXT		TEXT AMT					
BUDG	EMS WAGES X 1.45%		62,941					
			62,941					
	288-0902-422.11-04 PERF - REGULAR	14,419	13,132	14,972	14,972	5,961	5,536	17,552
LEVEL	TEXT		TEXT AMT					
BUDG	\$156,714 X 11.2%		17,552					
			17,552					
	288-0902-422.11-05 PERF - UNION	499,667	476,415	496,096	496,096	260,118	241,947	514,194
LEVEL	TEXT		TEXT AMT					
BUDG	47 X \$62,516 X 17.5%		514,194					
			514,194					
	288-0902-422.11-07 UNEMPLOYMENT COMP	4,686	0	0	0	0	0	0
LEVEL	TEXT		TEXT AMT					
BUDG	UNEMPLOYMENT COMP							
	288-0902-422.11-08 HEALTH INSURANCE	623,955	696,843	826,584	826,584	386,201	356,930	862,332
LEVEL	TEXT		TEXT AMT					
BUDG	HEALTH INSURANCE @ \$16,900		861,900					
	CIVILIAN LONG TERM DISABILITY		432					
			862,332					
	288-0902-422.11-09 LIFE INSURANCE	5,245	5,060	6,120	6,120	2,666	2,466	6,120
LEVEL	TEXT		TEXT AMT					
BUDG	\$120 X 51 EES		6,120					
			6,120					
	288-0902-422.11-10 CLOTHING ALLOWANCE	39,781	42,295	43,475	43,475	20,005	20,005	43,475
LEVEL	TEXT		TEXT AMT					
BUDG	47 EMS X \$925		43,475					
			43,475					
	288-0902-422.11-24 CELL PHONE ALLOWANCE	0	0	660	660	330	330	660
LEVEL	TEXT		TEXT AMT					
BUDG	1 @ \$55 PER MONTH		660					

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Proposed Expenditures
			660					
288-0902-422.11-29	PARENTAL LEAVE	0	0	7,025	7,025	4,266	3,944	7,174
LEVEL	TEXT		TEXT AMT					
BUDG	.25% OF PAYROLL		7,174					
			7,174					
288-0902-422.11-99	OTHER FRINGE BENEFITS	12,010	8,050	16,450	16,450	0	0	16,450
LEVEL	TEXT		TEXT AMT					
BUDG	DEFERRED COMP 47 EMS @ \$350		16,450					
			16,450					
* PERSONNEL SERVICES		4,982,396	4,728,007	5,284,333	5,284,333	2,621,599	2,442,446	5,559,728
288-0902-422.21-02	PRINT SHOP	0	0	12,200	12,200	0	0	12,200
LEVEL	TEXT		TEXT AMT					
BUDG	FORMS AND PRINTING NEEDS FOR EMS BILLING		12,200					
			12,200					
288-0902-422.21-04	OFFICE SUPPLIES	0	30	2,000	2,457	1,080	1,080	2,000
288-0902-422.22-01	C.S. GASOLINE	0	0	54,740	54,740	0	0	54,740
LEVEL	TEXT		TEXT AMT					
BUDG	FUEL FOR AMBULANCES - 2 YR AVG FROM CENTRAL SVC		54,740					
			54,740					
288-0902-422.22-24	OTHER OPERATING SUPPLIES	251,782	286,969	288,000	310,172	173,029	151,904	323,500
LEVEL	TEXT		TEXT AMT					
BUDG	MEDICAL SUPPLIES (GLOVES, EQUIP, ETC)		120,000					
	HOSPITAL SUPPLIES		153,500					
	OXYGEN		30,000					
	1ST AID SUPPLIES FOR TRUCKS		20,000					
			323,500					
288-0902-422.23-20	SMALL TOOLS & EQUIPMENT	0	0	7,400	8,798	0	0	7,400
LEVEL	TEXT		TEXT AMT					
BUDG	MAINTENANCE		7,400					
			7,400					
* SUPPLIES		251,782	286,999	364,340	388,367	174,109	152,984	399,840

		2016	2017	2018	2018	2018	6/30/18	2019
		Actual	Actual	Original	Amended	YTD	YTD	Proposed
ACCOUNT NUMBER	ACCOUNT DESCRIPTION			Budget	Budget	Actual	Actual	Expenditures
288-0902-422.31-04	ACCOUNTING	9,440	8,435	20,000	20,680	5,519	5,339	20,000
LEVEL	TEXT		TEXT AMT					
BUDG	EMS BILLING COLLECTION FEES		20,000					
			20,000					
288-0902-422.31-06	OTHER PROFESSIONAL SVCS	46,554	18,056	54,610	63,445	20,835	20,835	54,610
LEVEL	TEXT		TEXT AMT					
BUDG	LEXIPOL AND LOCUTION MAINTENANCE AGREEMENT		25,000					
	FIREFIGHTER PHYSICALS		29,610					
			54,610					
288-0902-422.31-70	ADM FEE ALLOCATION	0	0	200,294	200,294	100,146	100,146	220,949
LEVEL	TEXT		TEXT AMT					
BUDG	2019 FIXED COST ALLOCATION - ADMIN FEE		220,949					
			220,949					
288-0902-422.32-02	POSTAGE	10,577	12,080	11,000	11,005	6,650	4,716	11,000
LEVEL	TEXT		TEXT AMT					
BUDG	POSTAGE FOR BILLING		11,000					
			11,000					
288-0902-422.32-04	TELEPHONE	14,020	19,769	20,000	20,000	12,698	9,054	20,000
LEVEL	TEXT		TEXT AMT					
BUDG	MOBILE CHARGES STAFF & AMBULANCES		17,000					
	CELLULAR PHONE CHARGES MEDIC UNITS FOR MONITORS		500					
	AT&T REPAIR WORK		1,000					
	INDIANA PAGING NETWORK		1,500					
			20,000					
288-0902-422.34-02	LIABILITY INSURANCE	0	20,028	20,162	20,162	10,080	10,080	40,207
LEVEL	TEXT		TEXT AMT					
BUDG	2019 FIXED COST ALLOCATION - LIABILITY INSURANCE		40,207					
	DEPOSIT IN 226-0000-340.26-00		40,207					
			40,207					
288-0902-422.36-02	OFFICE EQUIP R&M	43,411	0	0	0	0	0	0
LEVEL	TEXT		TEXT AMT					
BUDG	EMS DATA SUPPORT							
	EMS BILLING SUPPORT							
	EMS BILLING SUPPORT DATABASE							
	AUTOMATIC VEHICLE LOCATOR SUPPORT							

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Proposed Expenditures
288-0902-422.36-04	SOFTWARE SUPPORT EMS BILLING, E-PCR COMPUTER EQUIP R&M	26,045	38,961	26,000	26,000	500	500	26,000
LEVEL	TEXT		TEXT AMT					
BUDG	MAINTNEANCE FEES		26,000					
			26,000					
288-0902-422.36-05	OTHER EQUIP R&M	113,246	78,229	97,600	97,600	2,550	2,550	97,600
LEVEL	TEXT		TEXT AMT					
BUDG	REPAIRS TO MISC EQUIPMENT		2,600					
	AMBULANCE HEART MONITOR MAINTENANCE		20,000					
	MISC REPAIRS TO AMBULANCES -2 YEAR AVG CENTRAL SVC		75,000					
			97,600					
288-0902-422.37-11	CAPITAL LEASE PRINCIPAL	260,920	304	0	1,044	0	0	0
288-0902-422.37-12	CAPITAL LEASE INTEREST	190,517	14	0	49	0	0	0
288-0902-422.39-01	REFNDS,AWARDS,INDEMNITIES	50,454	106,480	80,000	80,000	68,874	8,200	120,000
LEVEL	TEXT		TEXT AMT					
BUDG	REFUNDS		12,000					
	REFUNDS - NEO NATAL		108,000					
			120,000					
288-0902-422.39-39	BANK CREDIT CARD CHARGES	0	0	15,000	15,000	3,928	3,928	15,000
LEVEL	TEXT		TEXT AMT					
BUDG	CHECK SCANNING CHARGES		15,000					
			15,000					
288-0902-422.39-70	EDUCATION & TRAINING	17,000	84,652	17,000	17,000	5,391	4,888	17,000
LEVEL	TEXT		TEXT AMT					
BUDG	PARAMEDIC TUITION		13,000					
	ABC3 CONFERENCE/BILLING CERTIFICATION		4,000					
			17,000					
288-0902-422.39-89	MISC CHARGES & SVCS	0	10,483	0	0	0	0	0
*	OTHER SERVICES & CHARGES	782,184	397,491	561,666	572,279	237,171	170,235	642,366
288-0902-422.43-09	MATERIALS & EQUIPMENT	0	0	0	19,811	19,811	19,811	0
LEVEL	TEXT		TEXT AMT					
BUDG	REPLACEMENT CARDIAC MONITORS		280,000					
	TO CAPITAL FUND 287		280,000-					

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Proposed Expenditures
* CAPITAL		0	0	0	19,811	19,811	19,811	0
** EMERGENCY MEDICAL SERVICE		6,016,362	5,412,497	6,210,339	6,264,790	3,052,690	2,785,476	6,601,934

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Proposed Expenditures
288-0909-422.22-24	OTHER OPERATING SUPPLIES	1,651	3,595	5,000	6,800	4,588	4,588	5,000
LEVEL	TEXT		TEXT AMT					
BUDG	OPERATING SUPPLIES AT FTC		5,000					
			5,000					
		-----	-----	-----	-----	-----	-----	-----
*	SUPPLIES	1,651	3,595	5,000	6,800	4,588	4,588	5,000
288-0909-422.35-01	ELECTRIC	0	0	10,000	10,000	0	0	10,000
LEVEL	TEXT		TEXT AMT					
BUDG	ELECTRICITY AT FTC		10,000					
			10,000					
288-0909-422.35-02	NATURAL GAS	0	0	14,500	14,500	0	0	14,500
LEVEL	TEXT		TEXT AMT					
BUDG	NATURAL GAS FTC CLASSROOM		6,000					
	NATURAL GAS CPAT		6,000					
	NATURAL GAS PROPS		2,500					
			14,500					
288-0909-422.35-04	WATER	7,612	8,475	6,000	6,000	5,060	4,313	8,500
LEVEL	TEXT		TEXT AMT					
BUDG	SOUTH BEND WATER WORKS CHARGES		8,500					
			8,500					
288-0909-422.36-05	OTHER EQUIP R&M	10,942	62,769	120,000	129,656	28,315	25,718	120,000
LEVEL	TEXT		TEXT AMT					
BUDG	REPAIRS AT FTC		10,000					
	EQUIPMENT NEEDED TO OUTFIT RECRUITS		110,000					
			120,000					
		-----	-----	-----	-----	-----	-----	-----
*	OTHER SERVICES & CHARGES	18,554	71,244	150,500	160,156	33,375	30,030	153,000
		-----	-----	-----	-----	-----	-----	-----
**	TRAINING CENTER	20,205	74,839	155,500	166,956	37,963	34,618	158,000
		-----	-----	-----	-----	-----	-----	-----
***	EMS OPERATING FUND	6,036,567	5,487,336	6,365,839	6,431,746	3,090,653	2,820,094	6,759,934



		2016	2017	2018	2018	2018	6/30/18	2019
		Actual	Actual	Original	Amended	YTD	YTD	Estimated
ACCOUNT NUMBER	ACCOUNT DESCRIPTION			Budget	Budget	Actual	Actual	Revenue
EMS OPERATING FUND								
288-0000-322.01-01	PLAN REVIEW - SPRINKLED	2,854	3,330	3,000	3,000	2,331	2,331	3,000
LEVEL	TEXT	TEXT AMT						
BUDG	INSPECTOR REVIEW	3,000						
		3,000						
288-0000-322.01-02	PLAN REVIEW - NONSPRINKLE	1,140	1,236	1,000	1,000	190	0	1,000
LEVEL	TEXT	TEXT AMT						
BUDG	ESTIMATE BASED ON TRENDS	1,000						
		1,000						
288-0000-322.01-03	PLAN REVIEW - ADDITION	17,008	16,654	20,000	20,000	10,088	8,024	20,000
LEVEL	TEXT	TEXT AMT						
BUDG	BUILDING PLAN REVIEW FEES	20,000						
	ESTIMATE BASED ON TRENDS	20,000						
		-----	-----	-----	-----	-----	-----	-----
*		21,002	21,220	24,000	24,000	12,609	10,355	24,000
288-0000-340.22-00	UNIVERSITY NOTRE DAME	194,631	147,925	150,000	150,000	75,960	72,898	150,000
LEVEL	TEXT	TEXT AMT						
BUDG	2016 NOTRE DAME REVENUE ESTIMATE	150,000						
	SPECIAL EVENT COVERAGE	150,000						
		-----	-----	-----	-----	-----	-----	-----
*		194,631	147,925	150,000	150,000	75,960	72,898	150,000
288-0000-341.03-00	COPIES OF PUBLIC RECORDS	5,687	4,356	4,000	4,000	1,427	1,238	4,000
LEVEL	TEXT	TEXT AMT						
BUDG	FEES FOR FIRE AND EMS REPORTS	4,000						
		4,000						
		-----	-----	-----	-----	-----	-----	-----
*		5,687	4,356	4,000	4,000	1,427	1,238	4,000
288-0000-342.09-00	EMERGENCY MEDICAL SERVICE	3,009,240	3,100,237	2,700,000	2,700,000	1,961,775	1,748,708	2,700,000
LEVEL	TEXT	TEXT AMT						
BUDG	EMS COLLECTIONS FOR CITY AMBULANCE SERVICE	2,700,000						
	ESTIMATE BASED ON COLLECTION TRENDS	2,700,000						

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Estimated Revenue
288-0000-342.09-01	MEDICAID REIMBURSEMENTS	0	14,340	0	0	0	0	0
LEVEL	TEXT		TEXT AMT					
BUDG	2018 ESTIMATED MEDICAID REIMBURSEMENT (NOT DEPOSITED IN FUND 288)							
288-0000-342.10-00	NEO NATAL REVENUE	289,511	299,400	299,400	299,400	174,659	149,709	299,400
LEVEL	TEXT		TEXT AMT					
BUDG	2016 NEO NATAL REVENUE ESTIMATE TRANSFER FROM #101-0901-340-20-00 MONTHLY PAYMENTS FROM MEMORIAL		299,400					
			299,400					
288-0000-342.10-01	MEMORIAL TRANSPORT	226,256	172,930	210,000	210,000	130,998	122,602	210,000
LEVEL	TEXT		TEXT AMT					
BUDG	EMS BILLING COLLECTIONS FOR NEO NATAL TRANSPORTS		210,000					
			210,000					
288-0000-342.11-00	EMS-COUNTY	1,737,069	1,766,486	1,766,484	1,766,484	904,482	904,482	1,766,484
LEVEL	TEXT		TEXT AMT					
BUDG	INTERLOCAL AGREEMENT 2018 TO 20 ESTIMATED REVENUE \$147,207 X 12 PER MONTH ASSUME A 2% INCREASE PER YEAR		1,766,484					
			1,766,484					
*		5,262,076	5,353,393	4,975,884	4,975,884	3,171,914	2,925,501	4,975,884
288-0000-354.00-00	ORDINANCE VIOLATION	3,400	1,600	2,500	2,500	100	100	2,500
LEVEL	TEXT		TEXT AMT					
BUDG	ESTIMATE FOR FALSE ALARM FEES		2,500					
			2,500					
*		3,400	1,600	2,500	2,500	100	100	2,500
288-0000-360.00-00	MISCELLANEOUS REVENUE	85,948	7,504	5,000	5,000	2,572	2,343	5,000
LEVEL	TEXT		TEXT AMT					
BUDG	EMERGENCY MEDICAL SERVICES AT SPECIAL EVENTS ESTIMATE BASED ON TRENDS		5,000					
			5,000					

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Estimated Revenue
*		85,948	7,504	5,000	5,000	2,572	2,343	5,000
288-0000-361.00-00	INTEREST EARNINGS	19,696	24,597	15,000	25,000	20,544	20,544	15,000
LEVEL	TEXT		TEXT AMT					
BUDG	ESTIMATED INTEREST EARNINGS ON FUND BALANCES		15,000					
			15,000					
		-----	-----	-----	-----	-----	-----	-----
*		19,696	24,597	15,000	25,000	20,544	20,544	15,000
288-0000-367.00-00	DONATION PRIVATE SOURCES	0	1,170	0	200	200	200	0
*		0	1,170	0	200	200	200	0
288-0000-391.01-00	SALE OF FIXED ASSETS	12,005	9,752	0	0	0	0	0
LEVEL	TEXT		TEXT AMT					
BUDG	AUCTION PROCEEDS/SALES OF ASSESTS		2,000					
			2,000					
		-----	-----	-----	-----	-----	-----	-----
*		12,005	9,752	0	0	0	0	0
288-0000-392.00-00	INTERFUND TRANSFER IN	0	0	0	0	0	0	988,936
LEVEL	TEXT		TEXT AMT					
BUDG	TRANSFER FROM 404-0901-422.50-02		988,936					
	SUBSIDIZE EMS OPERATING FUND		988,936					
		-----	-----	-----	-----	-----	-----	-----
*		0	0	0	0	0	0	988,936
		-----	-----	-----	-----	-----	-----	-----
**	EMS OPERATING FUND	5,604,445	5,571,517	5,176,384	5,186,584	3,285,326	3,033,179	6,165,320

ACCOUNT NUMBER		ACCOUNT DESCRIPTION		2016	2017	2018	2018	2018	6/30/18	2019
		Actual	Actual	Original	Amended	YTD	YTD	YTD	YTD	Estimated
				Budget	Budget	Actual	Actual	Actual	Actual	Revenue
288-0909-351.10-01		TUITION		35,597	52,515	10,000	10,000	0	0	10,000
LEVEL	TEXT	TEXT AMT								
BUDG	COURSE TUITION AT FTC		10,000							
			10,000							
		-----	-----	-----	-----	-----	-----	-----	-----	-----
*		35,597	52,515	10,000	10,000	0	0	0	0	10,000
		-----	-----	-----	-----	-----	-----	-----	-----	-----
**	TRAINING CENTER	35,597	52,515	10,000	10,000	0	0	0	0	10,000
		-----	-----	-----	-----	-----	-----	-----	-----	-----
***	EMS OPERATING FUND	5,640,042	5,624,032	5,186,384	5,196,584	3,285,326	3,033,179	3,033,179	3,033,179	6,175,320

### Fund 701 - Fire Pension

Fund Type	Trust Funds				Control	City Funds					
	2016	2017	2018		2019	Forecast				Budget	
	Actual	Actual	Amended	06/30/18	Proposed	2020	2021	2022	2023	Variance	%
			Budget	Actual	Budget					2018-2019	Change
<b>Revenue</b>											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	4,866,271	4,920,712	5,212,638	2,239,434	4,900,000	4,900,000	5,100,000	5,000,000	5,000,000	(312,638)	-6%
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Fines, Forfeitures, and Fees	-	-	-	-	-	-	-	-	-	-	-
Interest Earnings	2,858	3,161	4,500	2,060	4,500	4,500	4,500	4,500	4,500	-	0%
Bond Proceeds	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	6,279	1,889	5,414	5,414	-	-	-	-	-	(5,414)	-100%
Transfers In	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>4,875,408</b>	<b>4,925,762</b>	<b>5,222,552</b>	<b>2,246,908</b>	<b>4,904,500</b>	<b>4,904,500</b>	<b>5,104,500</b>	<b>5,004,500</b>	<b>5,004,500</b>	<b>(318,052)</b>	<b>-6%</b>
<b>Expenditures by Type</b>											
<b>Personnel</b>											
Salaries & Wages	5,175,988	4,625,409	5,105,307	2,404,160	4,921,392	4,941,392	5,108,392	5,023,392	5,011,392	(183,915)	-4%
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
<b>Total Personnel</b>	<b>5,175,988</b>	<b>4,625,409</b>	<b>5,105,307</b>	<b>2,404,160</b>	<b>4,921,392</b>	<b>4,941,392</b>	<b>5,108,392</b>	<b>5,023,392</b>	<b>5,011,392</b>	<b>(183,915)</b>	<b>-4%</b>
<b>Supplies</b>	<b>27</b>	<b>10</b>	<b>200</b>	<b>67</b>	<b>200</b>	<b>200</b>	<b>200</b>	<b>200</b>	<b>200</b>	<b>-</b>	<b>0%</b>
<b>Services &amp; Charges</b>											
Professional Services	3,000	3,000	5,000	3,202	5,000	5,000	5,000	5,000	5,000	-	0%
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	350	-	350	350	350	350	350	-	0%
Repairs & Maintenance	-	-	100	-	100	100	100	100	100	-	0%
Other Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Debt Service											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	1,125	887	1,500	522	1,500	1,500	1,500	1,500	1,500	-	0%
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
<b>Total Services &amp; Charges</b>	<b>4,125</b>	<b>3,887</b>	<b>6,950</b>	<b>3,724</b>	<b>6,950</b>	<b>6,950</b>	<b>6,950</b>	<b>6,950</b>	<b>6,950</b>	<b>-</b>	<b>0%</b>
<b>Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>5,180,140</b>	<b>4,629,305</b>	<b>5,112,457</b>	<b>2,407,951</b>	<b>4,928,542</b>	<b>4,948,542</b>	<b>5,115,542</b>	<b>5,030,542</b>	<b>5,018,542</b>	<b>(183,915)</b>	<b>-4%</b>
<b>Net Surplus / (Deficit)</b>	<b>(304,732)</b>	<b>296,457</b>	<b>110,095</b>	<b>(161,043)</b>	<b>(24,042)</b>	<b>(44,042)</b>	<b>(11,042)</b>	<b>(26,042)</b>	<b>(14,042)</b>		
Beginning Cash Balance	471,586	167,278	464,746		574,841	550,799	506,757	495,715	469,673		
Cash Adjustments	424	1,011	-		-	-	-	-	-		
<b>Ending Cash Balance</b>	<b>167,278</b>	<b>464,746</b>	<b>574,841</b>		<b>550,799</b>	<b>506,757</b>	<b>495,715</b>	<b>469,673</b>	<b>455,631</b>		
Cash Reserves Target	518,014	462,931	511,246		492,854	494,854	511,554	503,054	501,854		
										<b>Cash Reserve</b>	
										10% of Annual expenditures	

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

**Explanation of Expenditures and Significant Changes/Variations:**

For the year 2019, there are no scheduled DROP payments.

		2016	2017	2018	2018	2018	6/30/18	2019
		Actual	Actual	Original	Amended	YTD	YTD	Proposed
ACCOUNT NUMBER	ACCOUNT DESCRIPTION			Budget	Budget	Actual	Actual	Expenditures
FIRE PENSION FUND								
701-0903-645.10-01	REGULAR WAGES	10,230	10,231	10,927	10,927	4,341	3,721	10,927
LEVEL	TEXT	TEXT AMT						
BUDG	SECRETARY SALARY	7,442						
	TRUSTEE SALARY 5 X \$697	3,485						
		10,927						
-----		-----	-----	-----	-----	-----	-----	-----
*	PERSONNEL SERVICES	10,230	10,231	10,927	10,927	4,341	3,721	10,927
701-0903-645.21-03	C.S. OFFICE SUPPLIES	27	10	200	200	67	67	200
-----		-----	-----	-----	-----	-----	-----	-----
*	SUPPLIES	27	10	200	200	67	67	200
701-0903-645.31-01	LEGAL SERVICES	0	0	2,000	2,000	0	0	2,000
LEVEL	TEXT	TEXT AMT						
BUDG	OUTSIDE COUNSEL SUPPORT	2,000						
		2,000						
701-0903-645.31-06	OTHER PROFESSIONAL SVCS	3,000	3,000	3,000	3,000	3,202	3,202	3,000
LEVEL	TEXT	TEXT AMT						
BUDG	INPRS - GASB 67 & 68 VALUATION - PRICE WATERHOUSE	3,000						
	COOPERS	3,000						
701-0903-645.32-02	POSTAGE	1,125	887	1,400	1,400	656	522	1,400
LEVEL	TEXT	TEXT AMT						
BUDG	POSTAL FEES	1,400						
		1,400						
701-0903-645.32-23	TRAVEL - HOTEL	0	0	200	200	0	0	200
LEVEL	TEXT	TEXT AMT						
BUDG	PESION SYMPOSIUM	200						
		200						
701-0903-645.32-24	TRAVEL - MEALS	0	0	150	150	0	0	150
LEVEL	TEXT	TEXT AMT						
BUDG	PENSION SYMPOSIUM	150						
		150						
701-0903-645.36-02	OFFICE EQUIP R&M	0	0	100	100	0	0	100
LEVEL	TEXT	TEXT AMT						

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Proposed Expenditures
BUDG	REPLACEMENT OFFICE EQUIPMENT		100 100					
	701-0903-645.39-20 PREMIUM ON OFFICAL BONDS	0	0	100	100	0	0	100
*	OTHER SERVICES & CHARGES	4,125	3,887	6,950	6,950	3,858	3,724	6,950
	701-0903-701.10-01 REGULAR	0	697	0	0	0	0	0
	701-0903-701.10-06 DEATH BENEFITS	132,000	60,000	96,000	96,000	36,000	24,000	96,000
LEVEL	TEXT		TEXT AMT					
BUDG	DEATH BENEFIT PAYMENT 8 @ \$12,000		96,000 96,000					
	701-0903-701.10-07 PENSION RETIRED PERSONNEL	3,404,785	3,349,014	3,409,054	3,409,054	1,660,565	1,660,565	3,409,054
LEVEL	TEXT		TEXT AMT					
BUDG	RETIRED FIREFIGHTIRERS BENEFITS,SEE ATTACHED LIST OF RETIRED FIREFIGHTERS RECEIVING BENEFITS		3,409,054 3,409,054					
	701-0903-701.10-08 PENSIONS CURRENT YEAR	226,292	0	200,000	200,000	35,862	35,862	200,000
LEVEL	TEXT		TEXT AMT					
BUDG	FIREFIGHTERS ELIGIBLE TO RETIRE WITH BENEFITS SEE ATTACHED LIST OF FIREFIGHTERS ELIGIBLE TO RETIRE IN CURRENT YEAR		200,000 200,000					
	701-0903-701.10-09 PENSIONS DEPENDENTS	1,167,139	1,205,466	1,264,411	1,264,411	555,097	555,097	1,264,411
LEVEL	TEXT		TEXT AMT					
BUDG	WIDOW AND DEPENDENT BENEFITS. SEE ATTACHED LIST OF WIDOWS AND DEPENDENTS RECEIVING BENEFITS IN CURRENT YEAR		1,264,411 1,264,411					
	701-0903-701.10-10 DEFF RETI OPT PLAN(DROP)	235,542	0	124,915	124,915	124,915	124,915	124,915
LEVEL	TEXT		TEXT AMT					
BUDG	ONE DROP PAYMENTS EXPECTED FOR 2018 DROP PAYMENT FOR KILLELEA		124,915 124,915					
*	PERSONNEL SERVICES	5,165,758	4,615,177	5,094,380	5,094,380	2,412,439	2,400,439	5,094,380

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Proposed Expenditures
**	FIRE PENSION	5,180,140	4,629,305	5,112,457	5,112,457	2,420,705	2,407,951	5,112,457
***	FIRE PENSION FUND	5,180,140	4,629,305	5,112,457	5,112,457	2,420,705	2,407,951	5,112,457



ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 Actual	2017 Actual	2018 Original Budget	2018 Amended Budget	2018 YTD Actual	6/30/18 YTD Actual	2019 Estimated Revenue
FIRE PENSION FUND								
701-0000-335.05-00	CIGAR. TAX DIST. -FIRE PEN	4,866,271	4,920,712	5,212,638	5,212,638	2,239,434	2,239,434	5,212,638
LEVEL	TEXT	TEXT AMT						
BUDG	ESTIMATED FIRE PENSION RELIEF PER GERARD ELLIS, PENSION SECRETARY	5,212,638						
		5,212,638						
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*		4,866,271	4,920,712	5,212,638	5,212,638	2,239,434	2,239,434	5,212,638
	701-0000-360.00-00 MISCELLANEOUS REVENUE	6,279	1,889	0	5,414	5,414	5,414	0
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*		6,279	1,889	0	5,414	5,414	5,414	0
	701-0000-361.00-00 INTEREST EARNINGS	2,858	3,161	4,500	4,500	2,060	2,060	4,500
LEVEL	TEXT	TEXT AMT						
BUDG	INTEREST EARNINGS ON FUND BALANCES	4,500						
		4,500						
-----								
*		2,858	3,161	4,500	4,500	2,060	2,060	4,500
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**	FIRE PENSION FUND	4,875,408	4,925,762	5,217,138	5,222,552	2,246,908	2,246,908	5,217,138
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***	FIRE PENSION FUND	4,875,408	4,925,762	5,217,138	5,222,552	2,246,908	2,246,908	5,217,138