

Saint Joseph County Public Safety Communications Consortium

Monthly PSAP Financial Report

October 31, 2018



Saint Joseph County, Indiana
PSAP Operating Financial Report - Consolidated
October 31, 2018

Account Number	Fund Number	Description	Actual 12/31/2017	2018 Original Budget	Budget Adjustments	2018 Amended Budget	YTD Actual 10/31/2018	Estimated Nov-Dec 2018	YTD Estimated 12/31/2018	Est. Budget Balance 12/31/2018	Percentage of Amended Budget
Revenue											
2709	1222	State 911 Revenue (\$145,449 per month)	2,119,424	1,745,388	419,837	2,165,225	1,874,327	290,898	2,165,225	0	100%
2711	4930	Saint Joseph County (\$284,615 per month)	2,774,988	3,415,380	0	3,415,380	2,561,535	853,845	3,415,380	0	100%
2711	4930	City of South Bend (\$194,898 per month)	1,997,628	2,338,776	0	2,338,776	1,948,980	389,796	2,338,776	0	100%
2711	4930	City of Mishawaka (\$98,334 per month)	993,396	1,180,008	0	1,180,008	983,340	196,668	1,180,008	0	100%
5206	4930	Transfer of Funds	420	0	0	0	0	0	0	0	0%
5600	4930	Refunds	156,268	4,072	0	4,072	4,072	0	4,072	0	100%
2711	1222	Reimbursements	31,443	50	0	50	50	0	50	0	100%
9999	1222	Transfer In - From Fund 4930	106,322	0	0	0	0	0	0	0	0%
Total Revenue			8,179,889	8,683,674	419,837	9,103,511	7,372,304	1,731,207	9,103,511	0	100%
Expenditures											
11032	1222	Executive Director	65,577	80,000	0	80,000	64,615	15,385	80,000	(0)	100%
11312	1222	IT Manager	13,462	70,000	0	70,000	53,846	3,000	56,846	13,154	81%
11314	1222	IT Technician	45,000	45,000	0	45,000	32,452	0	32,452	12,548	72%
11409	1222	Training Officer	54,006	100,000	(63,462)	36,538	18,846	0	18,846	17,692	52%
11973	1222	Quality Assurance Manager	0	0	0	0	0	0	0	0	0%
11410	1222	Communications Supervisor	145,655	165,000	0	165,000	119,073	45,927	165,000	0	100%
11411	4930	Telecommunicator III	484,956	2,775,500	0	2,775,500	1,946,420	600,000	2,546,420	229,080	92%
11412	1222	Telecommunicator II	1,334,449	0	0	0	0	0	0	0	0%
11413	1222	Telecommunicator I	813,519	0	0	0	0	0	0	0	0%
11414	1222	Shift Differential	23,816	0	0	0	16,645	4,000	20,645	(20,645)	0%
11414	4930	Acting Comm Supervisor Pay Dif	420	0	0	0	0	0	0	0	0%
11415	1222	On-Call Employee	0	19,000	0	19,000	32,012	12,096	44,108	(25,108)	232%
11415	4930	On-Call Employee	15,803	0	0	0	2,115	530	2,645	(2,645)	0%
11416	4930	Telecommunicator IV	0	282,000	0	282,000	216,442	65,558	282,000	0	100%
11452	1222	Administrative Manager	40,000	45,000	0	45,000	36,346	8,654	45,000	(0)	100%
11458	1222	Operations Manager	65,000	65,000	63,462	128,462	98,654	29,808	128,462	(0)	100%
11509	1222	Public Information Officer	40,000	40,000	0	40,000	32,308	7,692	40,000	0	100%
11571	4930	Overtime & Other	754,546	354,000	0	354,000	658,536	199,773	858,309	(504,309)	242%
11578	1222	Education Overtime	0	0	0	0	0	0	0	0	0%
14711	4930	Longevity Pay (new account in 2019)	0	0	0	0	0	0	0	0	0%
14712	4930	QA Pay (new account in 2019)	0	0	0	0	0	0	0	0	0%
14713	4930	CTO Pay (new account in 2019)	0	0	0	0	0	0	0	0	0%
14714	4930	Holiday Pay (new account in 2019)	0	0	0	0	0	0	0	0	0%
14715	4930	Shift Differential (new account in 2019)	0	0	0	0	0	0	0	0	0%
14716	4930	Foreign Language Pay (new account in 2019)	0	0	0	0	0	0	0	0	0%
14800	1222	FICA	0	389,312	0	389,312	245,872	143,440	389,312	0	100%
14800	4930	FICA	277,375	0	0	0	0	0	0	0	0%
14810	1222	PERF	0	466,256	0	466,256	368,935	97,321	466,256	0	100%
14810	4930	PERF	417,810	0	0	0	0	0	0	0	0%
14840	1222	Group Health Insurance	0	936,000	0	936,000	936,000	0	936,000	0	100%
14840	4930	Group Health Insurance	912,000	0	0	0	0	0	0	0	0%
Total Personnel Costs			5,503,393	5,832,068	0	5,832,068	4,879,117	1,233,184	6,112,301	(280,233)	105%
21030	4930	Office Supplies	9,308	12,000	1,662	13,662	8,251	2,204	10,455	3,207	77%
22010	1222	Gas Oil & Lubricants	1,217	0	0	0	0	0	0	0	0%
22010	4930	Gas Oil & Lubricants	3,661	8,000	320	8,320	7,068	1,252	8,320	(0)	100%
23460	1222	Other Materials	30	0	0	0	0	0	0	0	0%
23460	4930	Other Materials	12,304	16,000	63	16,063	14,092	1,971	16,063	0	100%
31010	4930	Legal Services	5,351	30,000	250	30,250	21,878	5,000	26,878	3,372	89%
31070	4930	Financial Consulting (new account in 2019)	0	0	0	0	0	0	0	0	0%
32010	4930	Mileage Allowance	657	1,000	0	1,000	957	43	1,000	0	100%
32020	4930	Travel	1,664	0	0	0	0	0	0	0	0%
32050	1222	Instruction & Training	3,235	0	0	0	0	0	0	0	0%
32050	4930	Instruction & Training	33,933	80,000	46,441	126,440	114,746	6,328	121,074	5,366	96%
32071	4930	Technology - Maint. & Support	441,440	850,000	454,855	1,304,855	604,618	250,000	854,618	450,237	65%
32200	4930	Telephone	170,492	110,000	115,998	225,998	218,734	7,264	225,998	0	100%
32350	4930	Postage	87	232	0	232	55	177	232	0	100%
34030	4930	Liability Insurance Coverage	44,500	105,000	0	105,000	105,000	0	105,000	0	100%
35015	4930	Utilities	95,108	125,000	40	125,040	82,106	26,262	108,368	16,672	87%
37100	4930	Auto Lease (new account in 2019)	0	0	0	0	0	0	0	0	0%
36015	1222	Contractual Services	622	0	0	0	0	0	0	0	0%
36015	4930	Contractual Services	55,769	85,000	5,688	90,688	58,602	24,243	82,845	7,843	91%
36051	1222	Technology - Lease Equipment	668,021	0	0	0	0	0	0	0	0%
36051	4930	Technology - Lease Equipment	1,367,413	1,622,100	(1,622,100)	0	0	0	0	0	0%
36300	4930	Repair - Office Equipment	4,975	5,000	0	5,000	5,000	0	5,000	0	100%
36100	1222	Repair - Autos & Trucks	0	0	2,353	2,353	2,353	0	2,353	0	100%
38012	4930	Capital Lease - Interest	0	0	246,266	246,266	131,588	118,538	250,126	(3,860)	102%
38013	4930	Capital Lease - Principal	0	0	1,375,834	1,375,834	679,102	691,772	1,370,874	4,960	100%
65030	4930	Transfer Out - To Fund 1222	106,322	0	0	0	0	0	0	0	0%
36011	4930	Maintenance Allocation	0	0	0	0	0	0	0	0	0%
65030	1222	Maintenance Allocation	29,693	50,000	(2,353)	47,647	0	25,000	25,000	22,647	52%
Total Expenditures			8,559,195	8,931,400	625,316	9,556,716	6,933,267	2,393,238	9,326,505	230,210	98%
Net Surplus/(Deficit)			(379,306)	(247,726)			439,037	(662,031)	(222,994)		
Beginning Cash Balance			3,871,172	3,491,865			3,491,865		3,491,865		
Ending Cash Balance			3,491,866	3,244,139			3,930,902		3,268,871		
Ending Cash Balance (percentage of expenditures)			40.80%	36.32%			56.70%		35.05%		

Saint Joseph County, Indiana
PSAP Operating Financial Report - By Fund
October 31, 2018

Account Number	Description	Actual 12/31/2017	2018 Adopted Budget	Budget Adjustments	2018 Amended Budget	YTD Actual 10/31/2018	Estimated Nov-Dec 2018	YTD Estimated 12/31/2018	Est. Budget Balance 12/31/2018	Percentage of Amended Budget	2019 Proposed Budget
Annual Operating Assessment (Fund 4930)											
			2017	Percent		2018	Percent		2019	Percent	
	Saint Joseph County		2,774,983	48.13%		3,415,385	49.25%		3,892,151	48.32%	
	City of South Bend		1,997,626	34.64%		2,338,773	33.73%		2,749,751	34.13%	
	City of Mishawaka		993,391	17.23%		1,180,006	17.02%		1,413,666	17.55%	
	Total Operating Assessment		5,766,000	100.00%		6,934,164	100.00%		8,055,568	100.00%	
Annual Capital Assessment (Fund 4931)											
			2017			2018			2019		
	Saint Joseph County		109,580	54.79%		109,571	54.79%		96,640	48.32%	
	City of South Bend		56,500	28.25%		56,506	28.25%		68,260	34.13%	
	City of Mishawaka		33,920	16.96%		33,923	16.96%		35,100	17.55%	
	Total Capital Assessment		200,000	100.00%		200,000	100.00%		200,000	100.00%	
Annual Debt Service Assessment (Fund 4932)											
			2017			2018			2019		
	Saint Joseph County		392,773	54.06%		367,570	53.63%		332,119	48.32%	
	City of South Bend		209,117	28.78%		198,966	29.03%		234,586	34.13%	
	City of Mishawaka		124,610	17.15%		118,845	17.34%		120,627	17.55%	
	Total Capital Assessment		726,500	100.00%		685,381	100.00%		687,332	100.00%	
Total Annual Assessments											
			2017			2018			2019		
	Saint Joseph County		3,277,336	48.97%		3,892,526	49.78%		4,320,910	48.32%	
	City of South Bend		2,263,243	33.82%		2,594,245	33.18%		3,052,597	34.13%	
	City of Mishawaka		1,151,921	17.21%		1,332,774	17.04%		1,569,393	17.55%	
	Total Capital Assessments		6,692,500	100.00%		7,819,545	100.00%		8,942,900	100.00%	
	Proof		0			0			0		

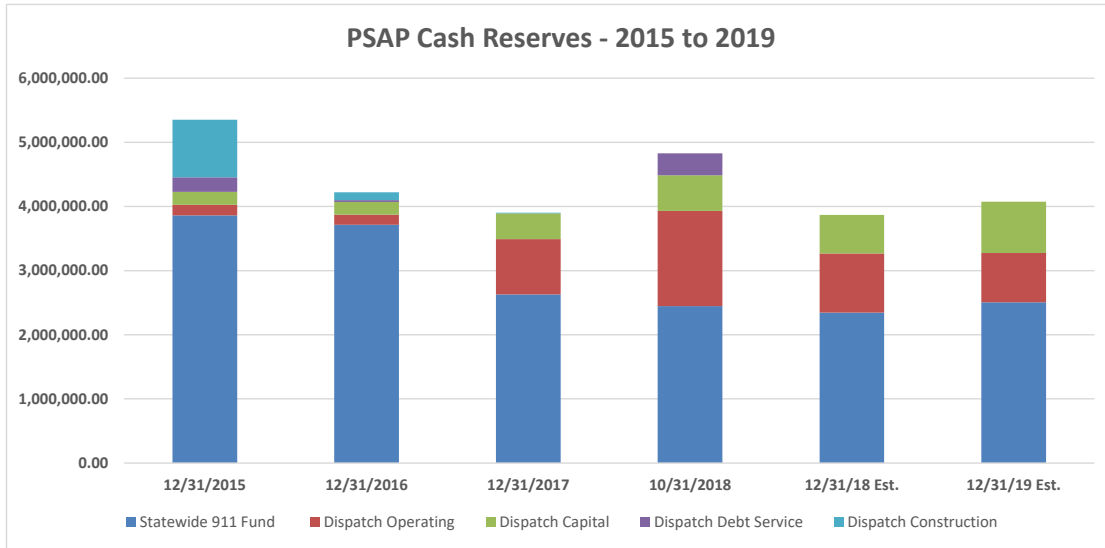
**PSAP Cash Balances
October 31, 2018**

Fund Number	Fund Name	Cash Balance 10/31/2018	Est. Cash Balance 12/31/2018
1222	Statewide 911	2,446,112.08	2,344,688.00
4930	Dispatch Operating	1,484,790.57	924,184.00
4931	Dispatch Capital	557,523.00	599,984.00
4932	Dispatch Bond Debt Service	341,565.63	0.00
4933	CEDIT/PSAP Construction	0.00	0.00
--	2015 U.S. Bank Lease Escrow (10/31/18)	8,584.22	8,584.22
--	2017 U.S. Bank Lease Escrow (10/31/18)	261,867.17	261,867.17
Total		5,100,442.67	4,139,307.39

**PSAP Debt & Lease Amounts
October 31, 2018**

	Name	Original Principal Balance	10/31/2018 Principal Balance	2018 Debt Service Payments
(1)	2014 CEDIT Bond (Fund 4932) Schedule #5	9,155,000.00	7,625,000.00	685,381.26
(2)	2015 U.S. Bank Lease (Fund 4930) Schedule #11	12,000,000.00	8,053,248.08	1,337,126.82
(3)	2017 U.S. Bank Lease (Fund 4930)	2,500,000.00	2,388,965.61	283,493.78
Total		23,655,000.00	18,067,213.69	2,306,001.86

- (1) 40 semi-annual payments from 6/30/15 to 12/31/2034
- (2) 20 semi-annual payments from 6/30/15 to 12/31/2024
- (3) 20 semi-annual payments from 5/16/18 to 11/16/2027



Fund Name	12/31/2015	12/31/2016	12/31/2017	10/31/2018	12/31/18 Est.	12/31/19 Est.
Statewide 911 Fund	3,861,471.64	3,715,804.94	2,629,692.52	2,446,112.08	2,344,688.00	2,506,902.00
Dispatch Operating	165,544.43	155,367.32	862,172.90	1,484,790.57	923,614.00	769,070.00
Dispatch Capital	199,980.00	199,980.00	399,984.00	557,523.00	599,984.00	799,984.00
Dispatch Debt Service	228,103.12	27,853.22	0.00	341,565.63	0.00	0.00
Dispatch Construction	896,393.23	123,267.30	10,622.60	0.00	0.00	0.00
Total Cash Reserves	5,351,492.42	4,222,272.78	3,902,472.02	4,829,991.28	3,868,286.00	4,075,956.00

St. Joseph County Public Safety Consortium Debt Service Schedule
Years 2017 - 2026

Name	2017 Actual	2018 Budgeted	2019 Projected	2020 Projected	2021 Projected	2022 Projected	2023 Projected	2024 Projected	2025 Projected	2026 Projected
Debt Service Requirements										
2014 PSAP Bond	689,331	685,381	686,331	687,081	686,431	686,956	686,956	686,581	531,881	535,181
2011 Motorola Lease	1,095,487	0	0	0	0	0	0	0	0	0
2015 US Bank Lease	1,337,127	1,337,127	1,337,127	1,337,127	1,337,127	1,337,127	1,337,127	1,337,127	0	0
2017 US Bank Lease Amendment	0	283,494	283,494	283,494	283,494	283,494	283,494	283,494	283,494	283,494
Total Debt Service	3,121,945	2,306,002	2,306,952	2,307,702	2,307,052	2,307,577	2,307,577	2,307,202	815,375	818,675

Funding										
LIT - Economic Development (CEDIT)	689,331	685,381	686,331	687,081	686,431	686,956	686,956	686,581	531,881	535,181
PSAP Operations Fund 4930	1,764,593	1,620,621	1,620,621	1,620,621	1,620,621	1,620,621	1,620,621	1,620,621	283,494	283,494
State 911 Fund 1222	668,021	0	0	0	0	0	0	0	0	0
PSAP Capital Fund 4931	0	0	0	0	0	0	0	0	0	0
Total Funding	3,121,945	2,306,002	2,306,952	2,307,702	2,307,052	2,307,577	2,307,577	2,307,202	815,375	818,675

Fund 4930 Dispatch Operating

Account	Name	2018	2019	Increase/(Decrease)
11416	Telecommunicator IV (7 @ \$47,000)	282,000.00	329,000.00	47,000.00
11411	Telecommunicator III (53 @ \$45,500)	2,775,500.00	2,411,500.00	(364,000.00)
11412	Telecommunicator II (10 @ \$44,000)	-	440,000.00	440,000.00
14711	Longevity Pay	-	22,150.00	22,150.00
11415	On Call Pay	-	22,000.00	22,000.00
14712	QA Pay	-	5,000.00	5,000.00
14713	CTO Pay	-	72,000.00	72,000.00
14714	Holiday Pay	-	80,000.00	80,000.00
14715	Shift Differential Pay	-	22,000.00	22,000.00
14716	Foreign Language Pay	-	3,600.00	3,600.00
11571	Overtime	354,000.00	467,000.00	113,000.00
21030	Office Supplies	12,000.00	10,000.00	(2,000.00)
22010	Gas, Oil, & Lubricants	8,000.00	8,000.00	-
37100	Auto Lease	-	4,200.00	4,200.00
23460	Other Materials	16,000.00	12,000.00	(4,000.00)
32050	Instruction & Training	80,000.00	70,000.00	(10,000.00)
36015	Contractual Services	85,000.00	83,000.00	(2,000.00)
36051	Technology - Lease Purchase	1,622,100.00	1,622,100.00	-
32071	Technology - Maintenance and Support	850,000.00	878,000.00	28,000.00
32010	Mileage Allowance	1,000.00	1,000.00	-
32350	Postage	232.00	232.00	-
34030	Liability Allocation	105,000.00	105,000.00	-
35015	Utilities	125,000.00	121,000.00	(4,000.00)
32200	Telephone	110,000.00	110,000.00	-
36300	Repair - Office Equipment	5,000.00	5,000.00	-
65030	Maintenance Allocation	50,000.00	50,000.00	-
31010	Legal Services	30,000.00	45,000.00	15,000.00
14840	Group Medical (70 Employees X \$16,700)	-	1,169,000.00	1,169,000.00
31070	Other Contractual Services (Financial Consulting)	-	50,000.00	50,000.00
Total Fund 4930		6,510,832.00	8,217,782.00	1,706,950.00

Fund 1222 Statewide E911

Account	Name	2018	2019	Increase/(Decrease)
11032	Executive Director	80,000.00	90,000.00	10,000.00
11458	Operations Manager (2 @ 70,000)	65,000.00	140,000.00	75,000.00
11312	IT Manager	70,000.00	70,000.00	-
11410	Communications Supervisor (3 @ \$55,000)	165,000.00	165,000.00	-
11409	Training Officer (Eliminated)	100,000.00	-	(100,000.00)
11973	Quality Assurance Manager	-	45,000.00	45,000.00
11314	IT Technician (Eliminated)	45,000.00	-	(45,000.00)
11452	Administrative Manager	45,000.00	45,900.00	900.00
11509	Public Information Officer	40,000.00	40,800.00	800.00
11415	On Call (Employee Type)	19,000.00	19,000.00	-
11578	Education Overtime	-	9,200.00	9,200.00
14840	Group Medical (10 Employees x \$16,700)	936,000.00	167,000.00	(769,000.00)
14800	Fica Contribution (7.65%)	389,312.00	343,314.00	(45,998.00)
14810	P.E.R.F (11.2%)	466,256.00	502,572.00	36,316.00
		-	-	-
Total		2,420,568.00	1,637,786.00	(782,782.00)

	Debt Service Payment	726,500.00	687,332.00
	Capital Fund	200,000.00	200,000.00

	2018 Budget	2019 Proposed	Proposed Increase
Consolidated Department	9,857,900.00	10,742,900.00	\$ 885,000.00
Estimated Statewide 911 Receipts		(1,800,000.00)	
Remainder to be Assessed		\$ 8,942,900.00	

Assessment Calculations - 2019 Budget			
Assessment Calculations	County	South Bend	Mishawaka
Interlocal Model	\$ 4,320,910.10	\$ 3,052,596.87	\$ 1,569,393.03

Note: The current interlocal agreement assessment model is most similar to the model entitled "Interlocal Model - New Dispatches" which only substitutes dispatch volume in 2017 for what was previously call volume over three years.

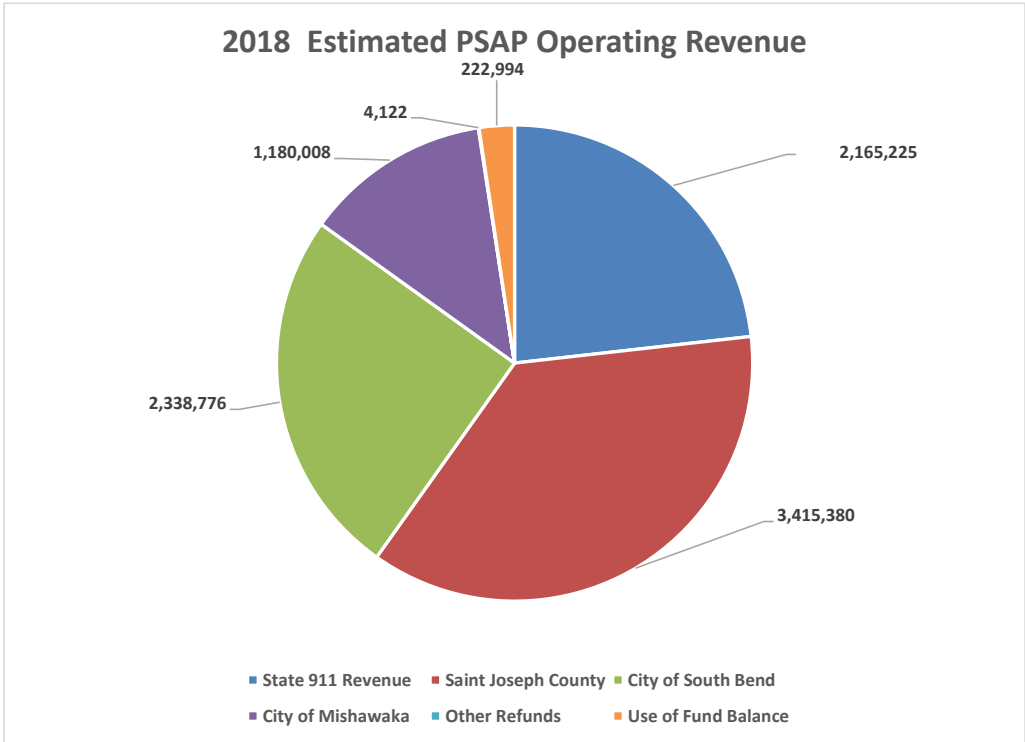
2018 Assessments	3,892,526.00	2,594,245.00	1,332,774.00
2019 Assessments	4,320,910.10	3,052,596.87	1,569,393.03
Increase	\$ 428,384.10	\$ 458,351.87	\$ 236,619.03
	County	South Bend	Mishawaka

Interlocal Model - Using Dispatches Report

Replace Inbound Calls with Dispatches				
Year	County	South Bend	Mishawaka	Total
2017	66,319	120,811	47,787	234,917
2018	0	0	0	0
2019	0	0	0	0
Total	66,319	120,811	47,787	234,917
Percentage	28.231%	51.427%	20.342%	100.000%

Net Assessed Value (2017 pay 2018)				
	County	South Bend	Mishawaka	Total
NAV	4,664,331,190	2,405,428,521	1,409,003,003	8,478,762,714
Percentage	55.01%	28.37%	16.62%	100.00%

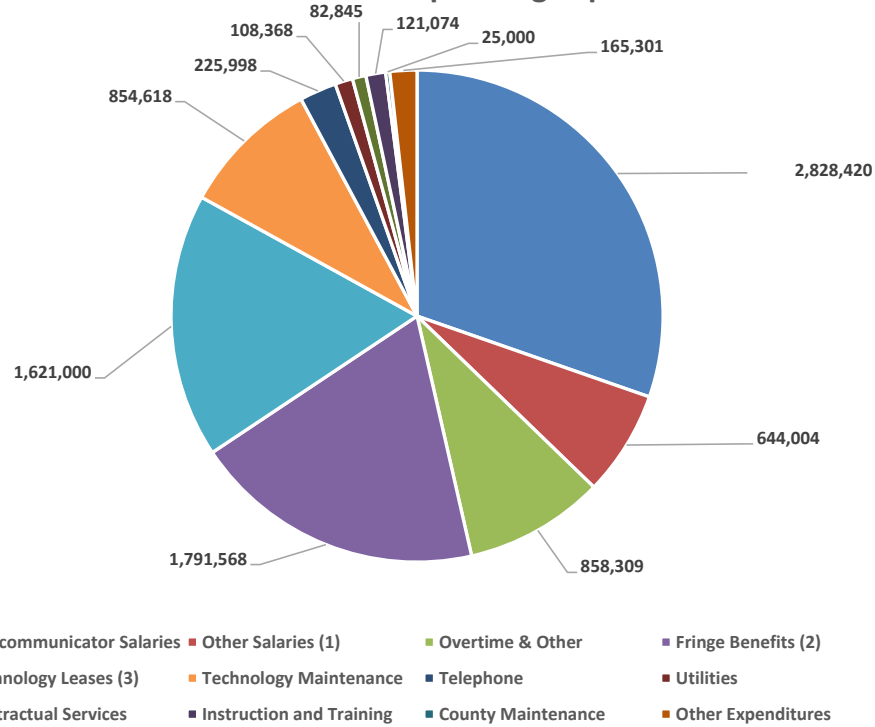
Assumed Fixed and Variable Ratios - 2019 Proposed				
	County	South Bend	Mishawaka	Total
Variable Costs				
25%	631,163.54	1,149,768.53	454,792.93	2,235,725.00
Fixed Costs				
75%	3,689,746.56	1,902,828.35	1,114,600.09	6,707,175.00
2019 Assessment	\$ 4,320,910.10	\$ 3,052,596.87	\$ 1,569,393.02	\$ 8,942,900.00



Type	Amount	Percent
State 911 Revenue	2,165,225	23.22%
Saint Joseph County	3,415,380	36.62%
City of South Bend	2,338,776	25.08%
City of Mishawaka	1,180,008	12.65%
Other Refunds	4,122	0.04%
Use of Fund Balance	222,994	2.39%
Total Revenue	9,326,505	100.00%

State 911 Revenue includes a supplemental revenue distribution of \$419,836.53

2018 PSAP Estimated Operating Expenditures



Type	Amount	Percent	
Telecommunicator Salaries	2,828,420	30.33%	
Other Salaries (1)	644,004	6.91%	
Overtime & Other	858,309	9.20%	
Fringe Benefits (2)	1,791,568	19.21%	65.64%
Technology Leases (3)	1,621,000	17.38%	
Technology Maintenance	854,618	9.16%	
Telephone	225,998	2.42%	
Utilities	108,368	1.16%	
Contractual Services	82,845	0.89%	
Instruction and Training	121,074	1.30%	
County Maintenance	25,000	0.27%	
Other Expenditures	165,301	1.77%	
Total Expenditures	9,326,505	100.00%	

(1) Executive Director, IT Manager, IT Technician, Training Officer, Communications Supervisor, Administrative Manager, Operations Managers, Public Information Officer.

(2) Health insurance, FICA taxes, PERF retirement

(3) US Bank leases

Saint Joseph County, Indiana
US Bank Escrow Accounting Summary
January 1, 2017 - October 31, 2018

Name	2015 US Bank Escrow	2017 US Bank Escrow	Total	Notes
Account Number	26250800	253381000		
Cash Balance @ January 1, 2017	462,133.33	0.00	462,133.33	
<u>Revenue</u>				
Debt Proceeds	0.00	2,500,000.00	2,500,000.00	Proceeds wired on 11/30/17
Interest Earnings	375.78	13.70	389.48	
Other Revenue	0.00	0.00	0.00	
Total Revenue	375.78	2,500,013.70	2,500,389.48	
<u>Expenditures</u>				
January	54,558.50	0.00	54,558.50	Metronet, Electronic Strategies
February	6,532.32	0.00	6,532.32	Data Systems, Libertel Associates
March	65,141.25	0.00	65,141.25	Electronic Strategies, Everbridge, Hp Inc.
April	900.00	0.00	900.00	Electronic Strategies
May	161,837.08	0.00	161,837.08	Tyler Technologies, Dss Corporation, Emergency Radio Services
June	2,355.00	0.00	2,355.00	Electronic Strategies, State of Indiana
July	58,180.01	0.00	58,180.01	Tyler Technologies, Locution Systems, Electronic Strategies
August	60,139.32	0.00	60,139.32	Tyler Technologies, Global Software, Electronic Strategies
September	0.00	0.00	0.00	
October	10,104.69	0.00	10,104.69	Tyler Technologies, Electronic Strategies
November	75.00	0.00	75.00	Electronic Strategies
December	17,112.50	783,329.00	800,441.50	Cbm Services, Electronic Strategies, Motorola
Total Expenditures	436,935.67	783,329.00	1,220,264.67	
Cash Balance @ December 31, 2017	25,573.44	1,716,684.70	1,742,258.14	
<u>Revenue</u>				
Interest Earnings	26.78	1,766.68	1,793.46	
Other Revenue	0.00	0.00	0.00	
Total Revenue	26.78	1,766.68	1,793.46	
<u>Expenditures</u>				
January	0.00	352,178.41	352,178.41	Tyler Technologies, Priority Dispatch, Motorola
February	17,016.00	408,478.20	425,494.20	Motorola
March	0.00	33,368.65	33,368.65	Emergency Services Marketing, SBA Gc Towers LLC.
April	0.00	29,466.65	29,466.65	PcM-G, Edge Information Technologies
May	0.00	96,604.45	96,604.45	MACOG, Motorola, PcM-G
June	0.00	12,300.00	12,300.00	Edge Information Technologies
July	0.00	524,187.85	524,187.85	Motorola
August	0.00	0.00	0.00	
September	0.00	0.00	0.00	
October	0.00	0.00	0.00	
November	0.00	0.00	0.00	
December	0.00	0.00	0.00	
Total Expenditures	17,016.00	1,456,584.21	1,473,600.21	
Cash Balance @ Octobe 31, 2018	8,584.22	261,867.17	270,451.39	