

# Saint Joseph County Public Safety Communications Consortium

## Monthly PSAP Financial Report

December 31, 2018







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

Account Number	Description	Actual 12/31/2017	2018 Adopted Budget	Budget Adjustments	2018 Amended Budget	YTD Actual 12/31/2018	Estimated Additional	YTD Actual 12/31/2018	Budget Balance 12/31/2018	Percent of Amended Budget	2019 Proposed Budget
	Ending Cash Balance	3,491,866				3,685,002		3,685,002			3,692,102
	Proof	0				0		0			0

**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%
<b>Total Operating Assessment</b>	<b>5,766,000</b>	<b>100.00%</b>	<b>6,934,164</b>	<b>100.00%</b>	<b>8,055,568</b>	<b>100.00%</b>

**Annual Capital Assessment (Fund 4931)**

	2017	Percent	2018	Percent	2019	Percent
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%
<b>Total Capital Assessment</b>	<b>200,000</b>	<b>100.00%</b>	<b>200,000</b>	<b>100.00%</b>	<b>200,000</b>	<b>100.00%</b>

**Annual Debt Service Assessment (Fund 4932)**

	2017	Percent	2018	Percent	2019	Percent
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%
<b>Total Capital Assessment</b>	<b>726,500</b>	<b>100.00%</b>	<b>685,381</b>	<b>100.00%</b>	<b>687,332</b>	<b>100.00%</b>

**Total Annual Assessments**

	2017	Percent	2018	Percent	2019	Percent
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%
<b>Total Capital Assessments</b>	<b>6,692,500</b>	<b>100.00%</b>	<b>7,819,545</b>	<b>100.00%</b>	<b>8,942,900</b>	<b>100.00%</b>

Proof

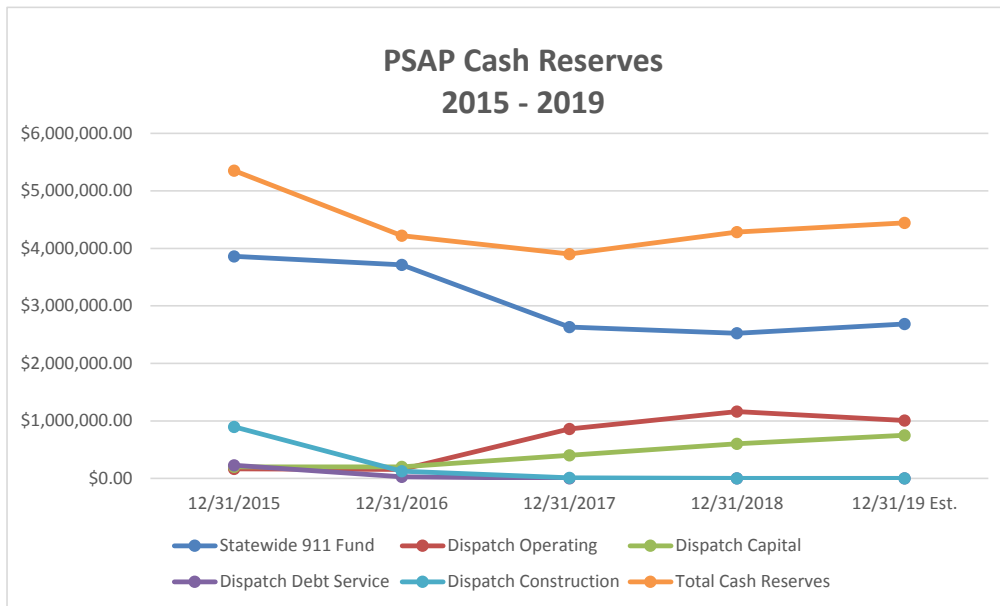
**PSAP Cash Balances  
December 31, 2018**

<b>Fund Number</b>	<b>Fund Name</b>	<b>Cash Balance 12/31/2017</b>	<b>Cash Balance 12/31/2018</b>
1222	Statewide 911	2,629,692.52	2,523,168.25
4930	Dispatch Operating	862,172.90	1,161,834.49
4931	Dispatch Capital	399,984.00	599,988.00
4932	Dispatch Bond Debt Service	0.00	0.00
4933	CEDIT/PSAP Construction	10,622.60	0.00
--	2015 U.S. Bank Lease Escrow	25,573.44	8,588.53
--	2017 U.S. Bank Lease Escrow	1,716,684.70	261,998.48
<b>Total</b>		<b>5,644,730.16</b>	<b>4,555,577.75</b>

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

	<b>Name</b>	<b>Original Principal Balance</b>	<b>12/31/2018 Principal Balance</b>	<b>2019 Debt Service Payments</b>
(1)	2014 CEDIT Bond (Fund 4932) Schedule #5	9,155,000.00	7,400,000.00	686,331.26
(2)	2015 U.S. Bank Lease (Fund 4930) Schedule #11	12,000,000.00	7,473,874.39	1,337,126.82
(3)	2017 U.S. Bank Lease (Fund 4930) Schedule #12	2,500,000.00	2,276,567.17	283,493.78
<b>Total</b>		<b>23,655,000.00</b>	<b>17,150,441.56</b>	<b>2,306,951.86</b>

- (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



<b>Fund Name</b>	<b>12/31/2015</b>	<b>12/31/2016</b>	<b>12/31/2017</b>	<b>12/31/2018</b>	<b>12/31/19 Est.</b>
Statewide 911 Fund	3,861,471.64	3,715,804.94	2,629,692.52	2,523,168.25	2,685,382.00
Dispatch Operating	165,544.43	155,367.32	862,172.90	1,161,834.49	1,006,720.00
Dispatch Capital	199,980.00	199,980.00	399,984.00	599,988.00	750,000.00
Dispatch Debt Service	228,103.12	27,853.22	0.00	0.00	0.00
Dispatch Construction	896,393.23	123,267.30	10,622.60	0.00	0.00
<b>Total Cash Reserves</b>	<b>5,351,492.42</b>	<b>4,222,272.78</b>	<b>3,902,472.02</b>	<b>4,284,990.74</b>	<b>4,442,102.00</b>

Excludes US Bank Lease Trustee Capital Funds

**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
<b>Debt Service Requirements</b>										
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
<b>Total Debt Service</b>	<b>3,121,945</b>	<b>2,306,002</b>	<b>2,306,952</b>	<b>2,307,702</b>	<b>2,307,052</b>	<b>2,307,577</b>	<b>2,307,577</b>	<b>2,307,202</b>	<b>815,375</b>	<b>818,675</b>

**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
<b>Total Funding</b>	<b>3,121,945</b>	<b>2,306,002</b>	<b>2,306,952</b>	<b>2,307,702</b>	<b>2,307,052</b>	<b>2,307,577</b>	<b>2,307,577</b>	<b>2,307,202</b>	<b>815,375</b>	<b>818,675</b>

**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
<b>Total Fund 4930</b>		<b>6,510,832.00</b>	<b>8,217,782.00</b>	<b>1,706,950.00</b>

**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
		-	-	-
<b>Total</b>		<b>2,420,568.00</b>	<b>1,637,786.00</b>	<b>(782,782.00)</b>

	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	



<b>Assessment Calculations - 2019 Budget</b>			
<b>Assessment Calculations</b>	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.

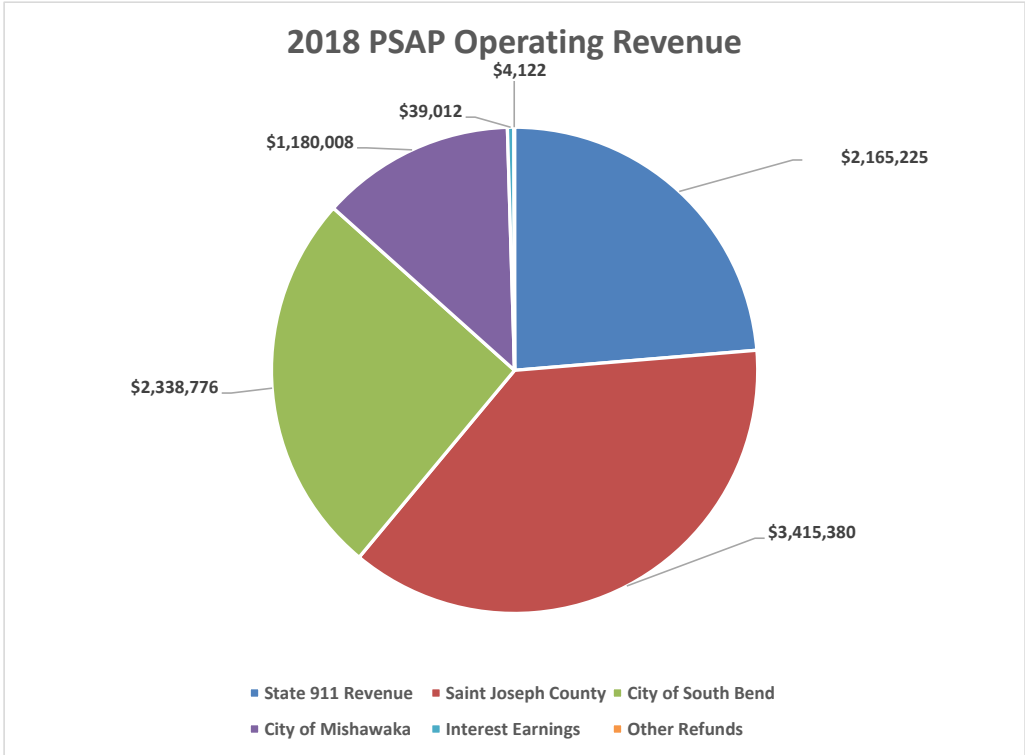
2018 Assessments	3,892,526.00	2,594,245.00	1,332,774.00
2019 Assessments	4,320,910.10	3,052,596.87	1,569,393.03
Increase	\$ 428,384.10	\$ 458,351.87	\$ 236,619.03
	County	South Bend	Mishawaka

## Interlocal Model - Using Dispatches Report

<b>Replace Inbound Calls with Dispatches</b>				
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
<b>Total</b>	<b>66,319</b>	<b>120,811</b>	<b>47,787</b>	<b>234,917</b>
<b>Percentage</b>	<b>28.231%</b>	<b>51.427%</b>	<b>20.342%</b>	<b>100.000%</b>

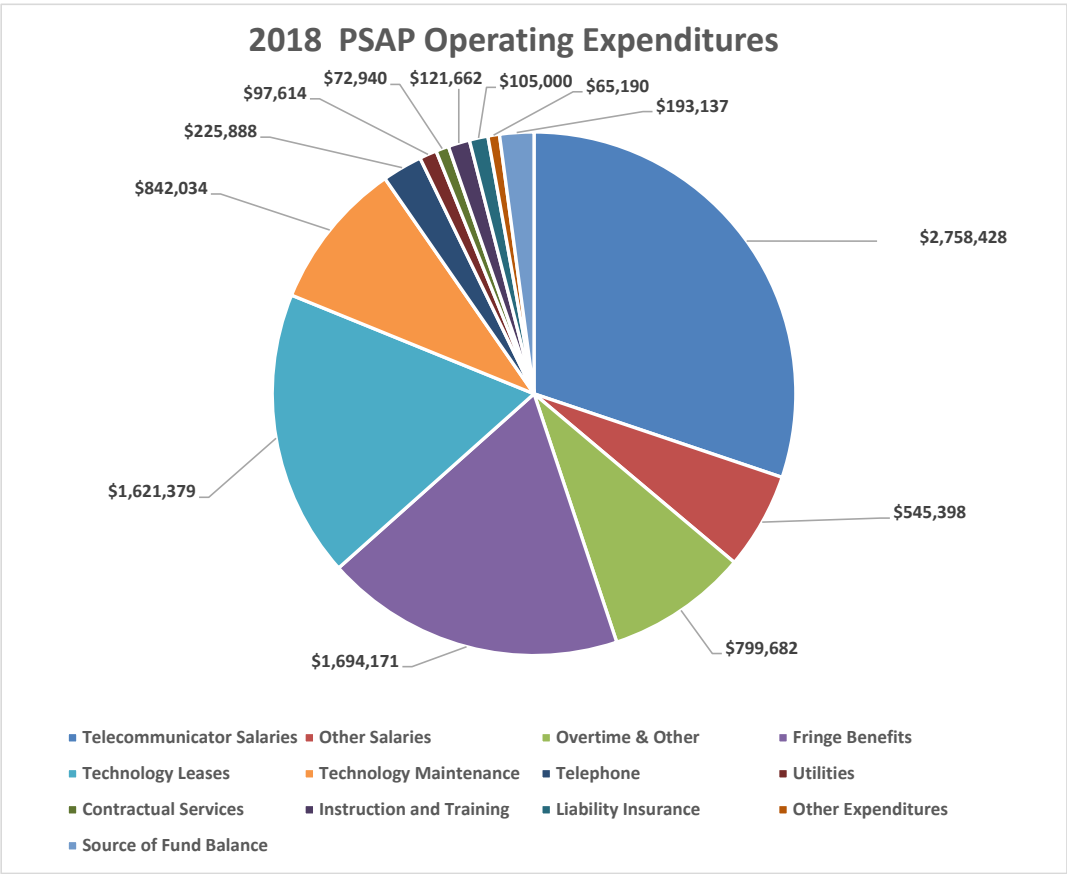
<b>Net Assessed Value (2017 pay 2018)</b>				
	County	South Bend	Mishawaka	Total
NAV	4,664,331,190	2,405,428,521	1,409,003,003	8,478,762,714
<b>Percentage</b>	<b>55.01%</b>	<b>28.37%</b>	<b>16.62%</b>	<b>100.00%</b>

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



Type	Amount	Percent
State 911 Revenue	2,165,225	23.68%
Saint Joseph County	3,415,380	37.36%
City of South Bend	2,338,776	25.58%
City of Mishawaka	1,180,008	12.91%
Interest Earnings	39,012	0.43%
Other Refunds	4,122	0.05%
<b>Total Revenue</b>	<b>9,142,523</b>	<b>100.00%</b>

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



Type	Amount	Percent
Telecommunicator Salaries	2,758,428	30.17%
Other Salaries	545,398	5.97%
Overtime & Other	799,682	8.75%
Fringe Benefits	1,694,171	18.53%
Technology Leases	1,621,379	17.73%
Technology Maintenance	842,034	9.21%
Telephone	225,888	2.47%
Utilities	97,614	1.07%
Contractual Services	72,940	0.80%
Instruction and Training	121,662	1.33%
Liability Insurance	105,000	1.15%
Other Expenditures	65,190	0.71%
Source of Fund Balance	193,137	2.11%
<b>Total Expenditures</b>	<b>9,142,523</b>	<b>100.00%</b>

**Other Salaries**  
 Executive Director, IT Manager, IT Technician, Training Officer, Communications Supervisor, Administrative Manager, Operations Managers, and Public Information Officer.

**Fringe Benefits**  
 Health insurance, FICA taxes, and PERF retirement.

**Technology Leases**  
 US Bank leases

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

Name	2015 US Bank Escrow	2017 US Bank Escrow	Total	Notes
<b>Account Number</b>	<b>26250800</b>	<b>253381000</b>		
<b>Cash Balance @ January 1, 2017</b>	<b>462,133.33</b>	<b>0.00</b>	<b>462,133.33</b>	
<b><u>Revenue</u></b>				
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	
<b>Total Revenue</b>	<b>375.78</b>	<b>2,500,013.70</b>	<b>2,500,389.48</b>	
<b><u>Expenditures</u></b>				
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
<b>Total Expenditures</b>	<b>436,935.67</b>	<b>783,329.00</b>	<b>1,220,264.67</b>	
<b>Cash Balance @ December 31, 2017</b>	<b>25,573.44</b>	<b>1,716,684.70</b>	<b>1,742,258.14</b>	
<b><u>Revenue</u></b>				
Interest Earnings	31.09	1,897.99	1,929.08	
Other Revenue	0.00	0.00	0.00	
<b>Total Revenue</b>	<b>31.09</b>	<b>1,897.99</b>	<b>1,929.08</b>	
<b><u>Expenditures</u></b>				
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	
<b>Total Expenditures</b>	<b>17,016.00</b>	<b>1,456,584.21</b>	<b>1,473,600.21</b>	
<b>Cash Balance @ December 31, 2018</b>	<b>8,588.53</b>	<b>261,998.48</b>	<b>270,587.01</b>	