

**Expense Budget Performance Report**

**340**

**Through Date: 10/3/19**

<b>Account Number</b>	<b>2017 Actual</b>	<b>2018 Actual</b>	<b>2019 Original</b>	<b>2019 Y-T-D</b>	<b>2019 Projected</b>	<b>2019 Projected Change</b>	<b>2019 Percent Change</b>	<b>2020 Proposed</b>	<b>2020 Proposed Change</b>	<b>2020 Percent Change</b>
<b>Fund: 206 - Fire Fund</b>										
<b>Department: 340 - Fire Department</b>										
FM 702.000 - Salary and Base Wages	5,015,189.51	5,005,657.72	5,596,417.00	3,853,150.70	5,283,500.00	(312,917.00)	(5.59)	5,924,270.00	640,770.00	12.13
702.050 - FLSA	42,522.39	52,977.73	50,000.00	63,503.93	80,000.00	30,000.00	60.00	100,000.00	20,000.00	25.00
703.000 - Overtime	187,546.38	553,737.40	200,000.00	463,149.19	550,000.00	350,000.00	175.00	250,000.00	(300,000.00)	(54.55)
703.050 - Overtime - Training	87,788.16	137,279.45	100,000.00	109,953.40	150,000.00	50,000.00	50.00	150,000.00	-	-
703.200 - Court Time	1,063.89	1,203.27	1,200.00	389.22	1,200.00	-	-	1,200.00	-	-
FM 704.100 - Vacation Time in Cash	2,242.12	16,801.25	68,300.00	23,767.67	26,100.00	(42,200.00)	(61.79)	89,900.00	63,800.00	244.44
FM 705.100 - Holiday Pay in Cash	278,032.63	270,558.70	309,303.00	4,066.91	296,530.00	(12,773.00)	(4.13)	329,105.00	32,575.00	10.99
FM 706.100 - Sick Time in Cash	205,810.24	191,737.24	244,200.00	2,535.22	255,147.00	10,947.00	4.48	261,983.00	6,836.00	2.68
FM 708.000 - Longevity	208,718.92	219,174.16	230,808.00	198,871.70	229,810.00	(998.00)	(0.43)	246,769.00	16,959.00	7.38
FM 708.500 - Bonus - Signing, Performance, Etc.	-	100.00	-	33,457.50	33,958.00	33,958.00	-	-	(33,958.00)	(100.00)
709.000 - Education & Training	50,746.14	76,864.90	50,000.00	37,778.84	55,000.00	5,000.00	10.00	55,000.00	-	-
717.000 - Temporary Labor	8,799.57	5,392.17	6,000.00	2,528.53	2,600.00	(3,400.00)	(56.67)	-	(2,600.00)	(100.00)
718.000 - Meeting Fees	595.00	525.00	800.00	385.00	800.00	-	-	800.00	-	-
FM 719.000 - Employment Exam	-	86.73	-	11,563.10	11,600.00	11,600.00	-	800.00	(10,800.00)	(93.10)
FM 719.600 - Pre-Employment Physical/Medical Exam	191.00	9,413.90	200.00	3,886.50	12,000.00	11,800.00	5,900.00	7,500.00	(4,500.00)	(37.50)
FM 720.000 - Payroll Taxes - Employer	444,730.95	472,581.41	528,920.00	349,756.43	537,148.00	8,228.00	1.56	572,092.00	34,944.00	6.51
FM 720.900 - OPEB Annual Cost	590,743.42	1,641,045.59	1,550,383.00	932,350.00	1,549,490.00	(893.00)	(0.06)	1,535,908.00	(13,582.00)	(0.88)
FM 721.000 - Retirement - Employer	97,124.20	110,199.28	158,810.00	103,420.90	146,369.00	(12,441.00)	(7.83)	190,636.00	44,267.00	30.24
FM 721.100 - Police & Fire Pension Fund Contribution	946,443.00	933,453.00	847,646.00	847,645.92	847,646.00	-	-	1,104,924.00	257,278.00	30.35
FM 722.000 - Health Insurance - Actives	519,766.27	501,121.63	717,200.00	491,436.66	677,300.00	(39,900.00)	(5.56)	795,400.00	118,100.00	17.44
FM 722.100 - Health Insurance - Retirees	825,279.97	-	-	489,011.19	-	-	-	-	-	-
FM 722.500 - Life, STD & LTD Insurance - Actives	60,080.95	59,000.22	67,800.00	54,962.21	67,800.00	-	-	83,500.00	15,700.00	23.16
FM 722.550 - Life, STD & LTD Insurance - Retirees	45.12	-	-	36.04	-	-	-	-	-	-
FM 722.700 - Self Funded Health Claims - Retirees	40,078.68	-	-	33,214.26	-	-	-	-	-	-
FM 722.998 - Employer HSA Contributions - Retirees	17,250.00	-	-	17,250.00	-	-	-	-	-	-
FM 722.999 - Employer HSA Contributions - Actives	143,397.35	144,068.37	150,402.00	145,320.53	146,992.00	(3,410.00)	(2.27)	161,864.00	14,872.00	10.12
FM 723.000 - Workers Comp Insurance	21,900.31	22,257.23	22,338.00	20,937.70	20,940.00	(1,398.00)	(6.26)	20,808.00	(132.00)	(0.63)
FM 723.700 - Workers Comp Claims	27,838.78	62,327.58	50,000.00	35,343.79	65,000.00	15,000.00	30.00	50,000.00	(15,000.00)	(23.08)
724.000 - Police Officer/Firefighter Additional Retirement Benefit	42,000.00	41,000.00	41,000.00	41,000.00	41,000.00	-	-	41,000.00	-	-
724.100 - Supplemental Police & Fire Pension Payments	4,687.08	4,687.08	4,688.00	3,905.90	4,688.00	-	-	4,688.00	-	-
726.000 - Operating Supplies	30,553.74	38,464.74	30,000.00	27,816.05	35,000.00	5,000.00	16.67	35,000.00	-	-
726.550 - Medical Supplies	55,043.93	61,690.75	60,000.00	44,926.02	60,000.00	-	-	60,000.00	-	-
726.600 - Uniform and Clothing Expense	98,035.87	79,531.30	90,000.00	82,104.45	105,000.00	15,000.00	16.67	100,000.00	(5,000.00)	(4.76)
727.000 - Office Supplies	6,173.15	6,699.17	7,000.00	3,052.25	7,000.00	-	-	7,000.00	-	-
728.000 - Membership Dues & Conferences	1,281.66	1,748.34	1,500.00	989.17	1,500.00	-	-	1,500.00	-	-
730.300 - Equipment Maintenance & Supplies	11,980.76	18,486.78	18,000.00	9,368.07	18,000.00	-	-	18,000.00	-	-
FM 732.100 - Meal Allowance	51,900.00	48,826.31	55,360.00	49,421.08	54,287.00	(1,073.00)	(1.94)	62,007.00	7,720.00	14.22
770.000 - Emergency Preparedness Expense	16,372.12	17,624.49	353,363.00	9,888.66	337,363.00	(16,000.00)	(4.53)	20,000.00	(317,363.00)	(94.07)
FM 801.206 - 911 Cost Reimbursement to Police Fund	465,410.00	480,831.00	488,688.00	-	458,182.00	(30,506.00)	(6.24)	502,104.00	43,922.00	9.59
FM 802.000 - Audit Fees	5,913.35	6,271.12	6,390.00	6,389.22	6,390.00	-	-	6,673.00	283.00	4.43
802.500 - Consulting Fees	240.00	1,240.00	2,000.00	3,240.00	5,000.00	3,000.00	150.00	10,000.00	5,000.00	100.00
804.206 - Ambulance Billing Administrative Fees	88,119.02	89,161.78	88,600.00	76,639.37	104,400.00	15,800.00	17.83	104,400.00	-	-
804.600 - Network Support	55,213.83	48,056.38	55,000.00	38,328.09	55,000.00	-	-	55,000.00	-	-

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FM 804.800 - Health Consultant & Insurance Fees - Retirees	10,253.40	9,617.17	9,605.00	3,953.26	7,962.00	(1,643.00)	(17.11)	7,974.00	12.00	0.15
FM 804.900 - Health Consultant & Insurance Fees - Actives	9,856.66	9,574.52	10,007.00	5,242.89	10,476.00	469.00	4.69	10,620.00	144.00	1.37
807.000 - Engineering Consulting Fees	5,078.50	11,527.50	15,000.00	2,792.50	5,000.00	(10,000.00)	(66.67)	7,500.00	2,500.00	50.00
810.600 - IT Licensing & Maintenance	51,414.13	62,814.26	59,400.00	58,360.17	62,105.00	2,705.00	4.55	60,300.00	(1,805.00)	(2.91)
811.000 - Legal Fees	240.00	270.00	5,000.00	210.00	2,500.00	(2,500.00)	(50.00)	5,000.00	2,500.00	100.00
FM 812.000 - Negotiations	6,590.10	8,474.05	10,000.00	13,035.95	14,000.00	4,000.00	40.00	5,000.00	(9,000.00)	(64.29)
FM 813.000 - Labor Matters, Grievances, Etc.	1,877.50	3,491.75	10,000.00	565.00	3,000.00	(7,000.00)	(70.00)	5,000.00	2,000.00	66.67
841.100 - Ambulance Billing Writeoffs	1,115,618.44	1,036,300.06	1,116,500.00	855,001.58	1,124,475.00	7,975.00	0.71	1,124,475.00	-	-
850.000 - Communications	48,492.03	48,309.96	45,000.00	35,768.28	55,000.00	10,000.00	22.22	55,000.00	-	-
FM 860.000 - Auto Insurance Expense	28,796.56	30,991.48	32,923.00	25,879.03	31,262.00	(1,661.00)	(5.05)	32,508.00	1,246.00	3.99
860.200 - Auto Repair & Maintenance	192,886.78	201,114.98	194,832.00	168,675.35	275,000.00	80,168.00	41.15	200,000.00	(75,000.00)	(27.27)
863.000 - Gasoline	60,711.45	73,270.30	75,000.00	45,372.72	70,000.00	(5,000.00)	(6.67)	75,000.00	5,000.00	7.14
FM 865.000 - Insurance & Bonds	35,873.69	38,240.52	42,360.00	35,575.86	41,587.00	(773.00)	(1.82)	43,248.00	1,661.00	3.99
FM 865.500 - Deductible Expense	8,008.41	988.70	22,500.00	1,156.14	10,000.00	(12,500.00)	(55.56)	22,500.00	12,500.00	125.00
920.000 - Utilities	79,530.39	91,149.32	80,000.00	70,069.90	107,500.00	27,500.00	34.38	95,000.00	(12,500.00)	(11.63)
930.100 - Building Maintenance	90,141.73	66,620.54	70,000.00	48,925.47	70,000.00	-	-	70,000.00	-	-
955.400 - Settlement	2,000.00	2,073.00	2,149.00	2,148.66	2,149.00	-	-	2,228.00	79.00	3.68
FM 963.101 - General Fund Administrative Fee	222,845.00	228,051.00	233,014.00	233,014.00	233,014.00	-	-	255,437.00	22,423.00	9.62
FM 965.500 - Property Tax Refund Expense	1,920.89	7,961.70	10,397.00	-	5,178.00	(5,219.00)	(50.20)	19,083.00	13,905.00	268.54
980.000 - Equipment	99,828.72	198,935.98	98,850.00	115,656.52	131,550.00	32,700.00	33.08	137,350.00	5,800.00	4.41
FM 991.000 - Loan/Bond Principal Payments	307,200.00	312,000.00	319,200.00	319,200.00	319,200.00	-	-	326,400.00	7,200.00	2.26
FM 995.000 - Bond Interest Expense	171,208.80	163,024.80	154,715.00	141,694.80	154,715.00	-	-	146,141.00	(8,574.00)	(5.54)
999.427 - Transfer to Capital Improvement Fund	1,500,000.00	1,753,729.00	1,204,530.00	-	1,622,710.00	418,180.00	34.72	757,910.00	(864,800.00)	(53.29)
<b>Department Total: Fire Department</b>	<b>14,807,222.64</b>	<b>15,790,413.76</b>	<b>16,073,298.00</b>	<b>10,909,039.45</b>	<b>16,698,123.00</b>	<b>624,825.00</b>	<b>3.89</b>	<b>16,423,505.00</b>	<b>(274,618.00)</b>	<b>(1.64)</b>

Note: 720-900 assumes contribution to OPEB Fund equal to 6% of current year tax collections. In 2018, transfer additional amount to OPEB trust equal to current year originally budgeted retiree costs at beginning of year.