

Expense Budget Performance Report

305

Through Date: 10/3/19

Account Number	2017 Actual	2018 Actual	2019 Original	2019 Y-T-D	2019 Projected	2019 Projected Change	2019 Percent Change	2020 Proposed	2020 Proposed Change	2020 Percent Change
<u>Fund: 207 - Police Fund</u>										
<u>Department: 305 - Police Department</u>										
FM 702.000 - Salary and Base Wages	5,889,677.25	6,146,928.33	6,774,323.00	4,833,969.68	6,617,844.00	(156,479.00)	(2.31)	7,349,856.00	732,012.00	11.06
702.050 - FLSA	15,555.87	15,927.26	16,500.00	11,845.01	15,500.00	(1,000.00)	(6.06)	15,500.00	-	-
703.000 - Overtime	519,773.52	655,165.07	525,000.00	560,125.72	800,000.00	275,000.00	52.38	525,000.00	(275,000.00)	(34.38)
FM 703.100 - Show Up Time	41,959.01	43,577.87	58,197.00	38,884.66	55,903.00	(2,294.00)	(3.94)	64,987.00	9,084.00	16.25
703.200 - Court Time	138,265.24	122,973.28	155,000.00	102,497.95	140,000.00	(15,000.00)	(9.68)	140,000.00	-	-
FM 703.500 - Comp Time in Cash	999.62	14,944.39	16,100.00	8,036.17	14,000.00	(2,100.00)	(13.04)	13,000.00	(1,000.00)	(7.14)
703.999 - Doubletime	7,016.27	12,027.26	10,000.00	718.94	10,000.00	-	-	10,000.00	-	-
FM 704.100 - Vacation Time in Cash	76,701.16	104,321.93	93,400.00	39,055.13	72,200.00	(21,200.00)	(22.70)	101,200.00	29,000.00	40.17
FM 705.100 - Holiday Pay in Cash	266,170.27	275,286.20	295,902.00	2,602.69	294,826.00	(1,076.00)	(0.36)	318,918.00	24,092.00	8.17
FM 706.100 - Sick Time in Cash	45,170.92	63,366.91	54,400.00	2,320.39	42,100.00	(12,300.00)	(22.61)	49,700.00	7,600.00	18.05
FM 707.050 - Personal Time in Cash	6,548.59	8,587.37	10,300.00	846.34	8,100.00	(2,200.00)	(21.36)	12,000.00	3,900.00	48.15
FM 708.000 - Longevity	280,816.17	262,544.98	245,526.00	200,935.45	240,882.00	(4,644.00)	(1.89)	262,563.00	21,681.00	9.00
FM 708.500 - Bonus - Signing, Performance, Etc.	8,000.00	2,500.00	12,000.00	13,843.72	13,844.00	1,844.00	15.37	2,961.00	(10,883.00)	(78.61)
709.000 - Education & Training	53,553.79	46,916.96	50,000.00	50,456.04	52,000.00	2,000.00	4.00	52,000.00	-	-
709.050 - Per Diem, Lodging, Parking	15,598.78	14,555.29	15,000.00	6,205.74	15,000.00	-	-	15,000.00	-	-
FM 709.200 - Range Pay	14,300.00	14,650.00	17,220.00	11,570.00	15,870.00	(1,350.00)	(7.84)	18,400.00	2,530.00	15.94
709.300 - Education Reimbrsment	2,047.40	13,786.05	15,000.00	9,574.00	15,000.00	-	-	15,000.00	-	-
FM 710.000 - MSAG/TAC/Instructor Pay	9,500.00	9,500.00	7,000.00	7,154.40	7,500.00	500.00	7.14	7,000.00	(500.00)	(6.67)
717.000 - Temporary Labor	14,357.37	109,023.83	136,000.00	107,965.19	136,000.00	-	-	138,000.00	2,000.00	1.47
718.000 - Meeting Fees	595.00	525.00	800.00	385.00	800.00	-	-	800.00	-	-
FM 719.000 - Employment Exam	6,401.08	17,504.21	4,500.00	500.30	4,500.00	-	-	3,000.00	(1,500.00)	(33.33)
FM 719.600 - Pre-Employment Physical/Medical Exam	2,948.00	6,690.00	3,000.00	10,140.50	20,000.00	17,000.00	566.67	3,000.00	(17,000.00)	(85.00)
FM 720.000 - Payroll Taxes - Employer	547,172.48	582,155.27	655,218.00	447,396.54	659,301.00	4,083.00	0.62	701,690.00	42,389.00	6.43
FM 720.900 - OPEB Annual Cost	733,085.95	1,823,919.88	1,808,747.00	974,150.00	1,807,544.00	(1,203.00)	(0.07)	1,851,094.00	43,550.00	2.41
FM 721.000 - Retirement - Employer	152,501.14	180,486.76	244,001.00	149,185.58	232,176.00	(11,825.00)	(4.85)	287,582.00	55,406.00	23.86
FM 721.100 - Police & Fire Pension Fund Contribution	1,025,313.00	1,011,240.00	918,283.00	918,283.08	918,284.00	1.00	-	1,197,001.00	278,717.00	30.35
FM 722.000 - Health Insurance - Actives	599,781.66	621,885.77	823,000.00	553,082.04	759,700.00	(63,300.00)	(7.69)	883,700.00	124,000.00	16.32
FM 722.100 - Health Insurance - Retirees	733,518.72	-	-	530,950.45	-	-	-	-	-	-
FM 722.500 - Life, STD & LTD Insurance - Actives	59,545.71	61,219.96	70,300.00	58,148.32	71,700.00	1,400.00	1.99	90,000.00	18,300.00	25.52
FM 722.550 - Life, STD & LTD Insurance - Retirees	180.24	-	-	144.02	-	-	-	-	-	-
FM 722.700 - Self Funded Health Claims - Retirees	87,670.08	-	-	54,464.40	-	-	-	-	-	-
FM 722.998 - Employer HSA Contributions - Retirees	36,500.00	-	-	46,665.16	-	-	-	-	-	-
FM 722.999 - Employer HSA Contributions - Actives	127,846.76	133,447.12	136,152.00	127,710.16	127,711.00	(8,441.00)	(6.20)	138,482.00	10,771.00	8.43
FM 723.000 - Workers Comp Insurance	27,136.25	27,623.72	27,721.00	25,983.38	25,990.00	(1,731.00)	(6.24)	24,972.00	(1,018.00)	(3.92)
FM 723.700 - Workers Comp Claims	11,479.24	37,639.23	20,000.00	4,286.53	10,000.00	(10,000.00)	(50.00)	20,000.00	10,000.00	100.00
724.000 - Police Officer/Firefighter Additional Retirement Benefit	33,750.00	31,500.00	31,500.00	31,500.00	31,500.00	-	-	31,500.00	-	-
725.300 - Police Cadet Expense	-	24,410.54	31,000.00	22,321.00	31,000.00	-	-	31,000.00	-	-
726.000 - Operating Supplies	25,098.45	25,132.14	25,000.00	13,452.04	25,000.00	-	-	25,000.00	-	-
726.003 - Operating Supplies - Youth Academy	-	-	-	1,654.55	2,200.00	2,200.00	-	2,200.00	-	-
726.100 - Range Supplies	37,132.14	39,912.28	52,500.00	33,201.08	52,000.00	(500.00)	(0.95)	52,000.00	-	-
726.600 - Uniform and Clothing Expense	84,718.19	92,495.62	95,000.00	83,086.39	95,000.00	-	-	100,000.00	5,000.00	5.26
727.000 - Office Supplies	20,187.38	20,421.93	23,000.00	14,613.98	23,000.00	-	-	23,000.00	-	-
728.000 - Membership Dues & Conferences	15,352.10	13,854.41	20,000.00	12,399.03	16,000.00	(4,000.00)	(20.00)	16,000.00	-	-

Expense Budget Performance Report

305

Through Date: 10/3/19

Account Number	2017 Actual	2018 Actual	2019 Original	2019 Y-T-D	2019 Projected	2019 Projected Change	2019 Percent Change	2020 Proposed	2020 Proposed Change	2020 Percent Change
730.300 - Equipment Maintenance & Supplies	110,797.19	128,397.19	148,500.00	96,301.47	161,500.00	13,000.00	8.75	148,500.00	(13,000.00)	(8.05)
730.500 - Office Equipment Maintenance	16,162.52	-	-	-	-	-	-	-	-	-
730.800 - Shred Service	3,411.65	2,738.96	2,000.00	920.00	2,000.00	-	-	2,000.00	-	-
732.500 - Replacement Vests	2,931.62	4,022.50	10,000.00	2,445.00	8,000.00	(2,000.00)	(20.00)	8,000.00	-	-
770.000 - Emergency Preparedness Expense	9,000.00	9,110.00	78,604.00	-	74,104.00	(4,500.00)	(5.72)	5,000.00	(69,104.00)	(93.25)
789.000 - Canine Expense	2,888.13	1,799.27	4,800.00	5,310.59	6,300.00	1,500.00	31.25	6,300.00	-	-
FM 802.000 - Audit Fees	6,611.49	7,009.20	7,142.00	7,141.20	7,142.00	-	-	7,458.00	316.00	4.42
802.500 - Consulting Fees	260.00	260.00	500.00	260.00	500.00	-	-	500.00	-	-
804.600 - Network Support	47,208.75	48,135.92	55,000.00	44,120.75	55,000.00	-	-	55,000.00	-	-
FM 804.800 - Health Consultant & Insurance Fees - Retirees	9,408.77	9,521.90	9,307.00	4,473.52	8,981.00	(326.00)	(3.50)	8,981.00	-	-
FM 804.900 - Health Consultant & Insurance Fees - Actives	10,798.03	10,915.78	11,194.00	5,624.39	11,233.00	39.00	0.35	11,403.00	170.00	1.51
811.000 - Legal Fees	-	1,090.00	10,000.00	1,140.00	10,000.00	-	-	10,000.00	-	-
FM 812.000 - Negotiations	1,695.00	2,060.95	25,000.00	9,210.95	25,000.00	-	-	25,000.00	-	-
FM 813.000 - Labor Matters, Grievances, Etc.	67,919.35	7,949.85	30,000.00	5,192.50	10,000.00	(20,000.00)	(66.67)	20,000.00	10,000.00	100.00
850.000 - Communications	31,371.34	31,872.46	30,000.00	25,596.83	35,000.00	5,000.00	16.67	35,000.00	-	-
850.207 - Cost Recovery Expense	350.00	187.88	350.00	90.49	200.00	(150.00)	(42.86)	200.00	-	-
850.215 - Postage	5,369.18	4,864.43	5,500.00	1,748.00	5,500.00	-	-	5,500.00	-	-
FM 860.000 - Auto Insurance Expense	55,620.23	56,869.54	60,460.00	47,307.07	57,150.00	(3,310.00)	(5.47)	59,447.00	2,297.00	4.02
860.200 - Auto Repair & Maintenance	112,321.44	108,553.90	110,000.00	81,634.63	110,000.00	-	-	115,000.00	5,000.00	4.55
860.207 - Vehicle Accident Repairs	8,892.43	-	-	17,641.77	17,642.00	17,642.00	-	-	(17,642.00)	(100.00)
863.000 - Gasoline	138,492.31	164,887.51	175,000.00	107,079.40	155,000.00	(20,000.00)	(11.43)	160,000.00	5,000.00	3.23
FM 865.000 - Insurance & Bonds	104,013.10	112,174.92	118,746.00	103,357.33	125,273.00	6,527.00	5.50	132,370.00	7,097.00	5.67
FM 865.500 - Deductible Expense	3,075.56	8,367.64	30,000.00	5,239.90	20,000.00	(10,000.00)	(33.33)	30,000.00	10,000.00	50.00
880.207 - Crossing Guard Expense	57,705.70	61,611.35	60,000.00	41,236.26	60,000.00	-	-	60,000.00	-	-
880.600 - Sex Offender Reg Fee to State	1,800.00	2,100.00	2,000.00	1,770.00	3,000.00	1,000.00	50.00	3,000.00	-	-
920.000 - Utilities	51,644.75	53,552.01	65,000.00	36,232.85	49,000.00	(16,000.00)	(24.62)	70,000.00	21,000.00	42.86
930.100 - Building Maintenance	14,395.95	20,914.91	21,000.00	21,675.31	27,000.00	6,000.00	28.57	27,000.00	-	-
955.000 - Other Expenses	20,568.50	14,229.07	17,000.00	11,237.86	17,000.00	-	-	17,000.00	-	-
958.000 - Police Auction	-	1,545.00	4,000.00	-	2,500.00	(1,500.00)	(37.50)	2,500.00	-	-
FM 963.101 - General Fund Administrative Fee	252,982.00	262,012.00	258,981.00	258,981.00	258,981.00	-	-	299,154.00	40,173.00	15.51
FM 965.500 - Property Tax Refund Expense	2,258.95	9,718.88	13,667.00	-	6,807.00	(6,860.00)	(50.19)	25,087.00	18,280.00	268.55
980.000 - Equipment	55,078.12	39,107.98	524,363.00	115,421.77	567,222.00	42,859.00	8.17	107,000.00	(460,222.00)	(81.14)
981.000 - Capital Outlay - Vehicles	413,894.86	476,285.99	487,100.00	133,307.86	514,105.00	27,005.00	5.54	493,850.00	(20,255.00)	(3.94)
FM 991.000 - Loan/Bond Principal Payments	332,800.00	338,000.00	345,800.00	345,800.00	345,800.00	-	-	367,915.00	22,115.00	6.40
FM 995.000 - Bond Interest Expense	185,476.20	176,610.20	167,608.00	153,502.70	167,608.00	-	-	158,319.00	(9,289.00)	(5.54)
FM 999.427 - Transfer to Capital Improvement Fund	185,450.00	19,011.00	19,011.00	-	542,401.00	523,390.00	2,753.09	200,800.00	(341,601.00)	(62.98)
Department Total: Police Department	14,096,577.92	14,884,135.01	16,404,223.00	11,813,312.15	16,946,924.00	542,701.00	3.31	17,270,390.00	323,466.00	1.91

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.