

Expense Budget Performance Report

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Through Date: 10/7/20

Account Number	2018 Actual	2019 Actual	2020 Original	2020 Y-T-D	2020 Projected	2020 Projected Change	2020 Percent Change	2021 Proposed	2021 Proposed Change	2021 Percent Change
<u>Fund: 206 - Fire Fund</u>										
<u>Department: 340 - Fire Department</u>										
FM 702.000 - Salary and Base Wages	5,005,657.72	5,285,142.24	5,924,270.00	4,178,080.51	5,718,350.00	(205,920.00)	(3.48)	6,316,393.00	598,043.00	10.46
702.050 - FLSA	52,977.73	92,378.45	100,000.00	108,501.23	157,138.00	57,138.00	57.14	160,281.00	3,143.00	2.00
703.000 - Overtime	553,737.40	595,249.11	250,000.00	313,612.74	400,000.00	150,000.00	60.00	300,000.00	(100,000.00)	(25.00)
703.050 - Overtime - Training	137,279.45	133,983.24	150,000.00	56,831.69	130,000.00	(20,000.00)	(13.33)	150,000.00	20,000.00	15.38
703.200 - Court Time	1,203.27	510.53	1,200.00	621.04	1,200.00	-	-	1,200.00	-	-
FM 703.500 - Comp Time in Cash	-	-	-	1,902.18	2,000.00	2,000.00	-	2,000.00	-	-
703.999 - Doubletime	-	11,895.64	-	3,906.66	16,045.00	16,045.00	-	16,400.00	355.00	2.21
FM 704.100 - Vacation Time in Cash	16,801.25	26,009.79	89,900.00	6,824.79	25,700.00	(64,200.00)	(71.41)	87,500.00	61,800.00	240.47
FM 705.100 - Holiday Pay in Cash	270,558.70	295,925.59	329,105.00	-	323,747.00	(5,358.00)	(1.63)	350,200.00	26,453.00	8.17
FM 706.100 - Sick Time in Cash	191,737.24	216,079.60	261,983.00	7,734.26	289,200.00	27,217.00	10.39	308,400.00	19,200.00	6.64
FM 707.050 - Personal Time in Cash	-	-	-	590.47	591.00	591.00	-	-	(591.00)	(100.00)
FM 708.000 - Longevity	219,174.16	221,761.01	246,769.00	220,730.68	246,769.00	-	-	265,125.00	18,356.00	7.44
FM 708.500 - Bonus - Signing, Performance, Etc.	100.00	50,957.50	102,000.00	102,000.00	118,500.00	16,500.00	16.18	18,500.00	(100,000.00)	(84.39)
709.000 - Education & Training	76,864.90	49,945.34	55,000.00	16,576.57	55,000.00	-	-	55,000.00	-	-
717.000 - Temporary Labor	5,392.17	2,528.53	-	-	-	-	-	-	-	-
FM 718.000 - Meeting Fees	525.00	542.50	800.00	315.00	550.00	(250.00)	(31.25)	800.00	250.00	45.45
FM 719.000 - Employment Exam	86.73	12,140.90	800.00	11.88	10,000.00	9,200.00	1,150.00	17,000.00	7,000.00	70.00
FM 719.600 - Pre-Employment Physical/Medical Exam	9,413.90	7,289.50	7,500.00	5,074.50	14,000.00	6,500.00	86.67	7,000.00	(7,000.00)	(50.00)
FM 720.000 - Payroll Taxes - Employer	472,581.41	505,242.11	572,092.00	367,437.01	577,354.00	5,262.00	0.92	620,989.00	43,635.00	7.56
FM 720.900 - OPEB Annual Cost	1,641,045.59	1,549,489.77	1,535,908.00	881,850.00	1,530,665.00	(5,243.00)	(0.34)	1,585,045.00	54,380.00	3.55
FM 721.000 - Retirement - Employer	110,199.28	144,924.51	190,636.00	125,951.17	179,747.00	(10,889.00)	(5.71)	233,298.00	53,551.00	29.79
FM 721.100 - Police & Fire Pension Fund Contribution	933,453.00	847,645.92	1,104,924.00	1,104,924.00	1,104,924.00	-	-	1,230,137.00	125,213.00	11.33
FM 722.000 - Health Insurance - Actives	501,121.63	721,861.35	795,400.00	309,154.00	720,900.00	(74,500.00)	(9.37)	825,000.00	104,100.00	14.44
FM 722.100 - Health Insurance - Retirees	-	-	-	339,091.18	-	-	-	-	-	-
FM 722.500 - Life, STD & LTD Insurance - Actives	59,000.22	67,407.65	83,500.00	57,376.87	69,000.00	(14,500.00)	(17.37)	73,600.00	4,600.00	6.67
FM 722.550 - Life, STD & LTD Insurance - Retirees	-	-	-	50.75	-	-	-	-	-	-
FM 722.700 - Self Funded Health Claims - Retirees	-	-	-	28,911.53	-	-	-	-	-	-
FM 722.998 - Employer HSA Contributions - Retirees	-	-	-	19,750.00	-	-	-	-	-	-
FM 722.999 - Employer HSA Contributions - Actives	144,068.37	145,851.25	161,864.00	150,537.85	150,873.00	(10,991.00)	(6.79)	168,978.00	18,105.00	12.00
FM 723.000 - Workers Comp Insurance	22,257.23	23,779.72	20,808.00	20,807.78	24,104.00	3,296.00	15.84	24,907.00	803.00	3.33
FM 723.700 - Workers Comp Claims	62,327.58	51,827.26	50,000.00	47,522.21	75,000.00	25,000.00	50.00	50,000.00	(25,000.00)	(33.33)

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FM 724.000 - Police Officer/Firefighter Additional Retirement Benefit	41,000.00	41,000.00	41,000.00	42,000.00	42,000.00	1,000.00	2.44	42,000.00	-	-
FM 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	38,464.74	37,375.50	35,000.00	25,026.95	35,000.00	-	-	35,000.00	-	-
726.550 - Medical Supplies	61,690.75	63,361.21	60,000.00	71,100.01	105,000.00	45,000.00	75.00	75,000.00	(30,000.00)	(28.57)
726.600 - Uniform and Clothing Expense	79,531.30	101,987.55	100,000.00	93,445.28	105,000.00	5,000.00	5.00	125,000.00	20,000.00	19.05
727.000 - Office Supplies	6,699.17	5,940.06	7,000.00	2,428.19	7,000.00	-	-	7,000.00	-	-
728.000 - Membership Dues & Conferences	1,748.34	1,909.17	1,500.00	1,687.66	2,500.00	1,000.00	66.67	2,500.00	-	-
730.300 - Equipment Maintenance & Supplies	18,486.78	19,609.57	18,000.00	12,899.94	18,000.00	-	-	20,000.00	2,000.00	11.11
732.100 - Meal Allowance	48,826.31	50,928.30	62,007.00	57,261.52	58,991.00	(3,016.00)	(4.86)	66,217.00	7,226.00	12.25
770.000 - Emergency Preparedness Expense	17,624.49	192,260.21	33,293.00	154,766.17	156,500.00	123,207.00	370.07	28,000.00	(128,500.00)	(82.11)
FM 801.206 - 911 Cost Reimbursement to Police Fund	480,831.00	458,182.00	502,104.00	-	461,523.00	(40,581.00)	(8.08)	503,438.00	41,915.00	9.08
FM 802.000 - Audit Fees	6,271.12	6,389.22	6,673.00	6,672.65	6,673.00	-	-	7,441.00	768.00	11.51
802.500 - Consulting Fees	1,240.00	3,240.00	10,000.00	240.00	10,000.00	-	-	10,000.00	-	-
804.206 - Ambulance Billing Administrative Fees	89,161.78	110,121.97	104,400.00	66,716.86	113,100.00	8,700.00	8.33	104,500.00	(8,600.00)	(7.60)
804.600 - Network Support	48,056.38	49,286.22	55,000.00	42,787.96	55,000.00	-	-	55,000.00	-	-
FM 804.800 - Health Consultant & Insurance Fees - Retirees	9,617.17	7,928.90	7,974.00	2,119.13	8,011.00	37.00	0.46	8,013.00	2.00	0.02
FM 804.900 - Health Consultant & Insurance Fees - Actives	9,574.52	10,525.40	10,620.00	3,326.76	10,632.00	12.00	0.11	10,810.00	178.00	1.67
807.000 - Engineering Consulting Fees	11,527.50	6,228.20	7,500.00	8,045.30	9,000.00	1,500.00	20.00	8,500.00	(500.00)	(5.56)
810.600 - IT Licensing & Maintenance	62,814.26	58,720.94	60,300.00	61,737.87	62,000.00	1,700.00	2.82	60,400.00	(1,600.00)	(2.58)
811.000 - Legal Fees	270.00	252.50	5,000.00	270.00	5,000.00	-	-	5,000.00	-	-
FM 812.000 - Negotiations	8,474.05	13,035.95	5,000.00	-	-	(5,000.00)	(100.00)	-	-	-
FM 813.000 - Labor Matters, Grievances, Etc.	3,491.75	670.00	5,000.00	4,211.80	12,000.00	7,000.00	140.00	5,000.00	(7,000.00)	(58.33)
841.100 - Ambulance Billing Writeoffs	1,036,300.06	1,200,507.22	1,124,475.00	754,658.56	1,222,403.00	97,928.00	8.71	1,111,275.00	(111,128.00)	(9.09)
850.000 - Communications	48,309.96	49,423.85	55,000.00	28,975.70	55,000.00	-	-	55,000.00	-	-
FM 860.000 - Auto Insurance Expense	30,991.48	32,064.57	32,508.00	30,927.70	37,545.00	5,037.00	15.49	40,167.00	2,622.00	6.98
860.200 - Auto Repair & Maintenance	201,114.98	300,710.57	200,000.00	148,287.72	220,000.00	20,000.00	10.00	225,000.00	5,000.00	2.27
863.000 - Gasoline	73,270.30	69,549.12	75,000.00	30,438.95	60,000.00	(15,000.00)	(20.00)	75,000.00	15,000.00	25.00
FM 865.000 - Insurance & Bonds	38,240.52	43,888.06	43,248.00	41,560.55	50,456.00	7,208.00	16.67	53,992.00	3,536.00	7.01
865.500 - Deductible Expense	988.70	1,156.14	22,500.00	-	11,250.00	(11,250.00)	(50.00)	22,500.00	11,250.00	100.00
920.000 - Utilities	91,149.32	106,212.67	95,000.00	58,937.12	100,000.00	5,000.00	5.26	100,000.00	-	-
930.100 - Building Maintenance	66,620.54	77,660.13	70,000.00	96,617.31	105,000.00	35,000.00	50.00	80,000.00	(25,000.00)	(23.81)
FM 955.400 - Settlement	2,073.00	2,148.66	2,228.00	2,227.09	2,228.00	-	-	2,309.00	81.00	3.64
FM 963.101 - General Fund Administrative Fee	228,051.00	233,014.00	255,437.00	255,437.00	255,437.00	-	-	293,095.00	37,658.00	14.74
FM 965.500 - Property Tax Refund Expense	7,961.70	7,598.91	19,083.00	-	4,166.00	(14,917.00)	(78.17)	14,957.00	10,791.00	259.03
980.000 - Equipment	198,935.98	146,966.30	146,300.00	112,178.41	164,900.00	18,600.00	12.71	203,350.00	38,450.00	23.32

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FM 991.000 - Loan/Bond Principal Payments	312,000.00	319,200.00	326,400.00	326,400.00	326,400.00	-	-	333,600.00	7,200.00	2.21
FM 995.000 - Bond Interest Expense	163,024.80	154,714.80	146,141.00	133,690.80	146,141.00	-	-	134,069.00	(12,072.00)	(8.26)
FM 999.427 - Transfer to Capital Improvement Fund	1,753,729.00	1,622,710.00	757,910.00	-	459,270.00	(298,640.00)	(39.40)	459,270.00	-	-
Department Total: Fire Department	15,790,413.76	16,671,533.96	16,547,748.00	11,157,665.41	16,449,171.00	(98,577.00)	(0.60)	17,254,844.00	805,673.00	4.90

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.