

Expense Budget Performance Report

305

Through Date: 10/7/20

<u>Account Number</u>	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: 207 - Police Fund</u>										
<u>Department: 305 - Police Department</u>										
FM 702.000 - Salary and Base Wages	6,146,928.33	6,632,696.02	7,349,856.00	5,190,643.22	7,082,689.00	(267,167.00)	(3.63)	7,622,015.00	539,326.00	7.61
702.050 - FLSA	15,927.26	15,562.88	15,500.00	9,525.64	15,600.00	100.00	0.65	15,700.00	100.00	0.64
703.000 - Overtime	655,165.07	721,837.98	525,000.00	512,988.87	650,000.00	125,000.00	23.81	525,000.00	(125,000.00)	(19.23)
FM 703.100 - Show Up Time	43,577.87	50,964.41	64,987.00	41,874.87	60,976.00	(4,011.00)	(6.17)	67,295.00	6,319.00	10.36
703.200 - Court Time	122,973.28	132,821.31	140,000.00	33,869.75	70,000.00	(70,000.00)	(50.00)	140,000.00	70,000.00	100.00
FM 703.500 - Comp Time in Cash	14,944.39	2,642.33	13,000.00	4,925.28	5,000.00	(8,000.00)	(61.54)	5,000.00	-	-
703.999 - Doubletime	12,027.26	8,747.31	10,000.00	(144.14)	10,000.00	-	-	10,000.00	-	-
FM 704.100 - Vacation Time in Cash	104,321.93	58,476.99	101,200.00	64,550.28	85,600.00	(15,600.00)	(15.42)	190,000.00	104,400.00	121.96
FM 705.100 - Holiday Pay in Cash	275,286.20	289,068.65	318,918.00	1,857.85	312,853.00	(6,065.00)	(1.90)	338,083.00	25,230.00	8.06
FM 706.100 - Sick Time in Cash	63,366.91	33,232.44	49,700.00	21,404.87	66,500.00	16,800.00	33.80	143,400.00	76,900.00	115.64
FM 707.050 - Personal Time in Cash	8,587.37	7,033.67	12,000.00	2,488.94	8,300.00	(3,700.00)	(30.83)	18,500.00	10,200.00	122.89
FM 708.000 - Longevity	262,544.98	238,595.30	262,563.00	212,574.63	255,577.00	(6,986.00)	(2.66)	269,594.00	14,017.00	5.48
FM 708.500 - Bonus - Signing, Performance, Etc.	2,500.00	13,843.72	125,961.00	127,011.23	127,012.00	1,051.00	0.83	2,267.00	(124,745.00)	(98.22)
709.000 - Education & Training	46,916.96	60,568.54	52,000.00	48,183.94	57,000.00	5,000.00	9.62	52,000.00	(5,000.00)	(8.77)
709.050 - Per Diem, Lodging, Parking	14,555.29	14,714.08	15,000.00	2,917.58	5,000.00	(10,000.00)	(66.67)	15,000.00	10,000.00	200.00
FM 709.200 - Range Pay	14,650.00	15,640.00	18,400.00	11,970.00	16,390.00	(2,010.00)	(10.92)	18,400.00	2,010.00	12.26
709.300 - Education Reimbursement	13,786.05	12,278.00	15,000.00	17,863.50	22,000.00	7,000.00	46.67	20,000.00	(2,000.00)	(9.09)
FM 710.000 - MSAG/TAC/Instructor Pay	9,500.00	7,500.00	7,000.00	8,654.40	9,000.00	2,000.00	28.57	9,000.00	-	-
717.000 - Temporary Labor	109,023.83	143,415.61	138,000.00	98,111.44	150,000.00	12,000.00	8.70	218,000.00	68,000.00	45.33
FM 718.000 - Meeting Fees	525.00	542.50	800.00	315.00	500.00	(300.00)	(37.50)	800.00	300.00	60.00
FM 719.000 - Employment Exam	17,504.21	2,348.83	3,000.00	338.16	12,000.00	9,000.00	300.00	8,500.00	(3,500.00)	(29.17)
FM 719.600 - Pre-Employment Physical/Medical Exam	6,690.00	12,625.50	3,000.00	4,037.50	11,000.00	8,000.00	266.67	7,000.00	(4,000.00)	(36.36)
FM 720.000 - Payroll Taxes - Employer	582,155.27	628,459.59	701,690.00	476,854.51	692,670.00	(9,020.00)	(1.29)	749,745.00	57,075.00	8.24
FM 720.900 - OPEB Annual Cost	1,823,919.88	1,807,543.75	1,851,094.00	967,846.00	1,844,014.00	(7,080.00)	(0.38)	1,975,992.00	131,978.00	7.16
FM 721.000 - Retirement - Employer	180,486.76	205,109.31	287,582.00	189,587.20	271,383.00	(16,199.00)	(5.63)	321,623.00	50,240.00	18.51
FM 721.100 - Police & Fire Pension Fund Contribution	1,011,240.00	918,283.08	1,197,001.00	1,547,904.00	1,547,904.00	350,903.00	29.32	1,332,649.00	(215,255.00)	(13.91)
FM 722.000 - Health Insurance - Actives	621,885.77	803,513.01	883,700.00	344,990.14	802,600.00	(81,100.00)	(9.18)	827,600.00	25,000.00	3.11
FM 722.100 - Health Insurance - Retirees	-	-	-	368,584.28	-	-	-	-	-	-
FM 722.500 - Life, STD & LTD Insurance - Actives	61,219.96	71,269.64	90,000.00	59,768.11	72,000.00	(18,000.00)	(20.00)	74,300.00	2,300.00	3.19
FM 722.550 - Life, STD & LTD Insurance - Retirees	-	-	-	141.65	-	-	-	-	-	-
FM 722.700 - Self Funded Health Claims - Retirees	-	-	-	43,179.93	-	-	-	-	-	-
FM 722.800 - Employer RSA Contributions - Actives	-	1,560.00	-	1,720.00	2,120.00	2,120.00	-	2,400.00	280.00	13.21
FM 722.998 - Employer HSA Contributions - Retirees	-	-	-	45,245.94	-	-	-	-	-	-

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FM 722.999 - Employer HSA Contributions - Actives	133,447.12	127,710.16	138,482.00	132,777.14	133,534.00	(4,948.00)	(3.57)	133,491.00	(43.00)	(0.03)
FM 723.000 - Workers Comp Insurance	27,623.72	29,509.74	24,972.00	24,971.73	28,866.00	3,894.00	15.59	30,350.00	1,484.00	5.14
FM 723.700 - Workers Comp Claims	37,639.23	4,898.37	20,000.00	18,044.11	30,000.00	10,000.00	50.00	20,000.00	(10,000.00)	(33.33)
FM 724.000 - Police Officer/Firefighter Additional Retirement Benefit	31,500.00	31,500.00	31,500.00	31,500.00	31,500.00	-	-	31,500.00	-	-
725.300 - Police Cadet Expense	24,410.54	16,533.20	31,000.00	24,367.50	31,000.00	-	-	31,000.00	-	-
726.000 - Operating Supplies	25,132.14	18,134.13	25,000.00	37,081.16	50,000.00	25,000.00	100.00	25,000.00	(25,000.00)	(50.00)
726.003 - Operating Supplies - Youth Academy	-	1,662.55	2,200.00	113.75	200.00	(2,000.00)	(90.91)	2,200.00	2,000.00	1,000.00
726.100 - Range Supplies	39,912.28	39,453.61	52,000.00	41,916.23	52,000.00	-	-	52,000.00	-	-
726.600 - Uniform and Clothing Expense	92,495.62	86,728.19	100,000.00	89,045.24	100,000.00	-	-	110,000.00	10,000.00	10.00
727.000 - Office Supplies	20,421.93	20,111.00	23,000.00	15,537.99	23,000.00	-	-	23,000.00	-	-
727.600 - DARE Supplies	-	9,196.25	-	4,438.03	10,000.00	10,000.00	-	15,000.00	5,000.00	50.00
728.000 - Membership Dues & Conferences	13,854.41	14,350.60	16,000.00	14,019.34	16,000.00	-	-	16,000.00	-	-
730.300 - Equipment Maintenance & Supplies	128,397.19	162,114.44	148,500.00	102,309.59	157,000.00	8,500.00	5.72	166,000.00	9,000.00	5.73
730.800 - Shred Service	2,738.96	2,390.00	2,000.00	1,280.00	2,000.00	-	-	2,000.00	-	-
732.500 - Replacement Vests	4,022.50	2,445.00	8,000.00	6,537.50	8,000.00	-	-	12,000.00	4,000.00	50.00
770.000 - Emergency Preparedness Expense	9,110.00	43,312.50	5,000.00	-	30,791.00	25,791.00	515.82	7,000.00	(23,791.00)	(77.27)
789.000 - Canine Expense	1,799.27	5,832.89	6,300.00	3,076.29	5,000.00	(1,300.00)	(20.63)	5,000.00	-	-
FM 802.000 - Audit Fees	7,009.20	7,141.20	7,458.00	7,458.00	7,458.00	-	-	8,316.00	858.00	11.50
802.500 - Consulting Fees	260.00	260.00	8,250.00	260.00	8,250.00	-	-	500.00	(7,750.00)	(93.94)
804.600 - Network Support	48,135.92	55,187.24	55,000.00	43,352.32	55,000.00	-	-	55,000.00	-	-
FM 804.800 - Health Consultant & Insurance Fees - Retirees	9,521.90	8,886.53	8,981.00	2,513.63	9,445.00	464.00	5.17	9,465.00	20.00	0.21
FM 804.900 - Health Consultant & Insurance Fees - Actives	10,915.78	11,249.91	11,403.00	3,498.13	11,036.00	(367.00)	(3.22)	11,142.00	106.00	0.96
811.000 - Legal Fees	1,090.00	1,830.00	10,000.00	2,970.00	5,000.00	(5,000.00)	(50.00)	10,000.00	5,000.00	100.00
FM 812.000 - Negotiations	2,060.95	16,123.75	25,000.00	-	2,500.00	(22,500.00)	(90.00)	15,000.00	12,500.00	500.00
FM 813.000 - Labor Matters, Grievances, Etc.	7,949.85	8,613.35	20,000.00	18,659.50	24,000.00	4,000.00	20.00	20,000.00	(4,000.00)	(16.67)
850.000 - Communications	31,872.46	33,888.69	35,000.00	27,024.58	36,000.00	1,000.00	2.86	36,000.00	-	-
850.207 - Cost Recovery Expense	187.88	90.49	200.00	20.00	200.00	-	-	200.00	-	-
850.215 - Postage	4,864.43	4,792.45	5,500.00	2,030.21	5,500.00	-	-	5,500.00	-	-
FM 860.000 - Auto Insurance Expense	56,869.54	57,989.79	59,447.00	53,413.60	64,846.00	5,399.00	9.08	69,393.00	4,547.00	7.01
860.200 - Auto Repair & Maintenance	108,553.90	126,129.32	115,000.00	90,120.79	120,000.00	5,000.00	4.35	120,000.00	-	-
860.207 - Vehicle Accident Repairs	-	17,641.77	-	566.91	567.00	567.00	-	-	(567.00)	(100.00)
863.000 - Gasoline	164,887.51	162,362.77	160,000.00	71,943.73	120,000.00	(40,000.00)	(25.00)	160,000.00	40,000.00	33.33
FM 865.000 - Insurance & Bonds	112,174.92	126,867.82	132,370.00	117,551.20	142,709.00	10,339.00	7.81	152,703.00	9,994.00	7.00
FM 865.500 - Deductible Expense	8,367.64	15,795.89	30,000.00	870.00	15,000.00	(15,000.00)	(50.00)	30,000.00	15,000.00	100.00
880.207 - Crossing Guard Expense	61,611.35	61,069.98	60,000.00	32,880.69	52,800.00	(7,200.00)	(12.00)	125,000.00	72,200.00	136.74
880.600 - Sex Offender Reg/Vulnerable Impaired Fee to State	2,100.00	1,920.00	3,000.00	1,770.00	3,000.00	-	-	3,000.00	-	-

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920.000 - Utilities	53,552.01	56,160.41	70,000.00	35,189.99	70,000.00	-	-	70,000.00	-	-
930.100 - Building Maintenance	20,914.91	32,123.09	27,000.00	69,233.27	75,000.00	48,000.00	177.78	40,000.00	(35,000.00)	(46.67)
955.000 - Other Expenses	14,229.07	15,977.46	17,000.00	8,500.00	17,000.00	-	-	17,000.00	-	-
958.000 - Police Auction	1,545.00	160.00	2,500.00	-	500.00	(2,000.00)	(80.00)	500.00	-	-
FM 963.101 - General Fund Administrative Fee	262,012.00	258,981.00	299,154.00	299,154.00	299,154.00	-	-	344,675.00	45,521.00	15.22
FM 965.500 - Property Tax Refund Expense	9,718.88	9,989.96	25,087.00	-	5,477.00	(19,610.00)	(78.17)	19,031.00	13,554.00	247.47
980.000 - Equipment	39,107.98	516,214.46	107,000.00	49,856.99	82,000.00	(25,000.00)	(23.36)	117,000.00	35,000.00	42.68
981.000 - Capital Outlay - Vehicles	476,285.99	461,867.20	529,509.00	384,461.61	454,509.00	(75,000.00)	(14.16)	538,000.00	83,491.00	18.37
FM 991.000 - Loan/Bond Principal Payments	338,000.00	345,800.00	367,915.00	367,912.00	367,912.00	(3.00)	-	487,315.00	119,403.00	32.45
FM 995.000 - Bond Interest Expense	176,610.20	167,607.70	158,319.00	144,831.70	158,319.00	-	-	145,241.00	(13,078.00)	(8.26)
FM 999.206 - Transfer to Fire Fund	-	-	-	6,500.00	6,500.00	6,500.00	-	-	(6,500.00)	(100.00)
FM 999.427 - Transfer to Capital Improvement Fund	19,011.00	518,189.00	200,800.00	-	178,520.00	(22,280.00)	(11.10)	178,520.00	-	-
Department Total: Police Department	14,884,135.01	16,627,688.31	17,436,799.00	12,851,343.02	17,372,781.00	(64,018.00)	(0.37)	18,449,905.00	1,077,124.00	6.20

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.