

Expense Budget Performance Report
340
Through Date: 10/6/21

Account Number	2019 Actual	2020 Actual	2021 Original	2021 Y-T-D	2021 Projected	2021 Projected Change	2021 Percent Change	2022 Proposed	2022 Proposed Change	2022 Percent Change
<u>Fund: 206 - Fire Fund</u>										
<u>Department: 340 - Fire Department</u>										
FM 702.000 - Salary and Base Wages	5,285,142.24	5,701,658.59	6,316,393.00	4,339,090.63	5,956,149.00	(360,244.00)	(5.70)	6,721,498.00	765,349.00	12.85
702.050 - FLSA	92,378.45	138,311.57	160,281.00	107,400.53	145,000.00	(15,281.00)	(9.53)	147,900.00	2,900.00	2.00
703.000 - Overtime	595,249.11	436,018.90	300,000.00	453,902.34	585,000.00	285,000.00	95.00	300,000.00	(285,000.00)	(48.72)
703.050 - Overtime - Training	133,983.24	84,651.26	150,000.00	92,246.39	135,000.00	(15,000.00)	(10.00)	190,000.00	55,000.00	40.74
703.200 - Court Time	510.53	621.04	1,200.00	-	1,200.00	-	-	1,200.00	-	-
FM 703.500 - Comp Time in Cash	-	1,933.36	2,000.00	92.29	1,000.00	(1,000.00)	(50.00)	100.00	(900.00)	(90.00)
703.999 - Doubletime	11,895.64	14,004.27	16,400.00	483.23	16,400.00	-	-	16,728.00	328.00	2.00
FM 704.100 - Vacation Time in Cash	26,009.79	25,680.56	87,500.00	89,364.05	91,700.00	4,200.00	4.80	97,700.00	6,000.00	6.54
FM 705.100 - Holiday Pay in Cash	295,925.59	323,417.76	350,200.00	11,385.84	329,017.00	(21,183.00)	(6.05)	371,091.00	42,074.00	12.79
FM 706.100 - Sick Time in Cash	216,079.60	263,968.15	308,400.00	6,973.36	284,800.00	(23,600.00)	(7.65)	317,000.00	32,200.00	11.31
FM 707.050 - Personal Time in Cash	-	590.47	-	-	-	-	-	-	-	-
FM 708.000 - Longevity	221,761.01	246,498.30	265,125.00	230,837.72	260,605.00	(4,520.00)	(1.70)	246,372.00	(14,233.00)	(5.46)
FM 708.500 - Bonus - Signing, Performance, Etc.	50,957.50	118,500.00	18,500.00	-	18,750.00	250.00	1.35	16,250.00	(2,500.00)	(13.33)
709.000 - Education & Training	49,945.34	31,546.24	55,000.00	66,938.61	94,000.00	39,000.00	70.91	104,000.00	10,000.00	10.64
709.300 - Education Reimbursement	-	-	-	-	-	-	-	80,000.00	80,000.00	-
717.000 - Temporary Labor	2,528.53	-	-	12,338.89	18,000.00	18,000.00	-	10,000.00	(8,000.00)	(44.44)
FM 718.000 - Meeting Fees	542.50	490.00	800.00	297.50	500.00	(300.00)	(37.50)	800.00	300.00	60.00
FM 719.000 - Employment Exam	12,140.90	8,842.63	17,000.00	11,833.70	12,000.00	(5,000.00)	(29.41)	-	(12,000.00)	(100.00)
FM 719.600 - Pre-Employment Physical/Medical Exam	7,289.50	5,659.50	7,000.00	10,979.50	19,000.00	12,000.00	171.43	4,000.00	(15,000.00)	(78.95)
FM 720.000 - Payroll Taxes - Employer	505,242.11	540,525.63	620,989.00	393,433.32	610,763.00	(10,226.00)	(1.65)	656,456.00	45,693.00	7.48
FM 720.900 - OPEB Annual Cost	1,549,489.77	1,530,664.95	1,585,045.00	1,150,937.48	1,828,485.00	243,440.00	15.36	1,637,114.00	(191,371.00)	(10.47)
FM 721.000 - Retirement - Employer	144,924.51	173,465.68	233,298.00	154,906.48	221,431.00	(11,867.00)	(5.09)	295,395.00	73,964.00	33.40
FM 721.100 - Police & Fire Pension Fund Contribution	847,645.92	1,104,924.00	1,230,137.00	1,230,136.80	1,230,137.00	-	-	694,605.00	(535,532.00)	(43.53)
FM 722.000 - Health Insurance - Actives	721,861.35	597,633.36	825,000.00	504,057.30	705,000.00	(120,000.00)	(14.55)	930,000.00	225,000.00	31.91
FM 722.100 - Health Insurance - Retirees	-	-	-	512,237.99	-	-	-	-	-	-
FM 722.500 - Life, STD & LTD Insurance - Actives	67,407.65	68,745.45	73,600.00	56,453.28	68,700.00	(4,900.00)	(6.66)	79,300.00	10,600.00	15.43
FM 722.550 - Life, STD & LTD Insurance - Retirees	-	-	-	52.50	-	-	-	-	-	-
FM 722.700 - Self Funded Health Claims - Retirees	-	-	-	45,955.52	-	-	-	-	-	-
FM 722.998 - Employer HSA Contributions - Retirees	-	-	-	21,750.00	-	-	-	-	-	-
FM 722.999 - Employer HSA Contributions - Actives	145,851.25	151,291.35	168,978.00	160,702.40	160,703.00	(8,275.00)	(4.90)	177,304.00	16,601.00	10.33
FM 723.000 - Workers Comp Insurance	23,779.72	24,437.29	24,907.00	27,383.80	27,384.00	2,477.00	9.94	27,321.00	(63.00)	(0.23)
FM 723.700 - Workers Comp Claims	51,827.26	62,753.26	50,000.00	88,233.42	150,000.00	100,000.00	200.00	70,000.00	(80,000.00)	(53.33)

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FM 724.000 - Police Officer/Firefighter Additional Retirement Benefit	41,000.00	42,000.00	42,000.00	41,000.00	41,000.00	(1,000.00)	(2.38)	45,000.00	4,000.00	9.76
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	37,375.50	32,493.41	35,000.00	20,583.67	35,000.00	-	-	35,000.00	-	-
726.550 - Medical Supplies	63,361.21	91,100.62	75,000.00	62,483.62	80,000.00	5,000.00	6.67	84,000.00	4,000.00	5.00
726.600 - Uniform and Clothing Expense	101,987.55	101,170.53	125,000.00	122,852.02	125,000.00	-	-	130,000.00	5,000.00	4.00
727.000 - Office Supplies	5,940.06	4,278.58	7,000.00	3,046.99	7,000.00	-	-	7,000.00	-	-
728.000 - Membership Dues & Conferences	1,909.17	1,854.34	2,500.00	1,359.15	2,500.00	-	-	2,750.00	250.00	10.00
730.300 - Equipment Maintenance & Supplies	19,609.57	15,972.98	34,046.00	14,164.47	34,046.00	-	-	37,275.00	3,229.00	9.48
732.100 - Meal Allowance	50,928.30	56,970.14	66,217.00	60,815.76	66,217.00	-	-	70,000.00	3,783.00	5.71
770.000 - Emergency Preparedness Expense	192,260.21	160,863.15	28,000.00	12,814.46	20,000.00	(8,000.00)	(28.57)	25,000.00	5,000.00	25.00
FM 801.206 - 911 Cost Reimbursement to Police Fund	458,182.00	461,523.00	503,438.00	-	469,027.00	(34,411.00)	(6.84)	505,689.00	36,662.00	7.82
FM 802.000 - Audit Fees	6,389.22	6,672.65	7,441.00	6,672.65	7,441.00	-	-	7,441.00	-	-
802.500 - Consulting Fees	3,240.00	906.25	10,000.00	240.00	2,500.00	(7,500.00)	(75.00)	4,000.00	1,500.00	60.00
804.206 - Ambulance Billing Administrative Fees	110,121.97	116,647.84	104,500.00	74,594.10	111,000.00	6,500.00	6.22	111,000.00	-	-
804.600 - Network Support	49,286.22	50,276.38	55,000.00	43,799.78	55,000.00	-	-	55,000.00	-	-
FM 804.800 - Health Consultant & Insurance Fees - Retirees	7,928.90	7,995.65	8,013.00	4,207.39	8,243.00	230.00	2.87	8,263.00	20.00	0.24
FM 804.900 - Health Consultant & Insurance Fees - Actives	10,525.40	10,796.03	10,810.00	5,794.76	10,820.00	10.00	0.09	10,958.00	138.00	1.28
807.000 - Engineering Consulting Fees	6,228.20	8,919.50	8,500.00	3,818.30	8,500.00	-	-	8,500.00	-	-
810.600 - IT Licensing & Maintenance	58,720.94	62,137.87	60,400.00	59,184.39	67,700.00	7,300.00	12.09	81,700.00	14,000.00	20.68
811.000 - Legal Fees	252.50	1,080.00	5,000.00	30.00	2,500.00	(2,500.00)	(50.00)	5,000.00	2,500.00	100.00
FM 812.000 - Negotiations	13,035.95	-	-	-	-	-	-	10,000.00	10,000.00	-
FM 813.000 - Labor Matters, Grievances, Etc.	670.00	8,088.65	5,000.00	2,048.00	6,000.00	1,000.00	20.00	6,000.00	-	-
830.004 Bank Charges	-	541.15	-	-	600.00	600.00	-	600.00	-	-
FM 841.100 - Ambulance Billing Writeoffs	1,200,507.22	1,193,959.13	1,111,275.00	712,398.50	1,109,900.00	(1,375.00)	(0.12)	1,186,166.00	76,266.00	6.87
850.000 - Communications	49,423.85	45,802.85	55,000.00	26,686.00	50,000.00	(5,000.00)	(9.09)	55,000.00	5,000.00	10.00
FM 860.000 - Auto Insurance Expense	32,064.57	38,335.50	40,167.00	37,017.08	45,498.00	5,331.00	13.27	52,320.00	6,822.00	14.99
860.200 - Auto Repair & Maintenance	300,710.57	207,970.82	225,000.00	179,742.85	225,000.00	-	-	200,000.00	(25,000.00)	(11.11)
863.000 - Gasoline	69,549.12	46,810.89	75,000.00	49,322.51	80,000.00	5,000.00	6.67	90,000.00	10,000.00	12.50
FM 865.000 - Insurance & Bonds	43,888.06	50,047.00	53,992.00	42,432.66	52,718.00	(1,274.00)	(2.36)	63,255.00	10,537.00	19.99
865.500 - Deductible Expense	1,156.14	-	22,500.00	2,902.00	11,250.00	(11,250.00)	(50.00)	22,500.00	11,250.00	100.00
920.000 - Utilities	106,212.67	94,982.50	100,000.00	59,457.93	100,000.00	-	-	100,000.00	-	-
930.100 - Building Maintenance	77,660.13	127,027.09	80,000.00	60,361.57	80,000.00	-	-	140,900.00	60,900.00	76.13
FM 955.400 - Settlement	2,148.66	2,227.09	2,309.00	2,308.38	2,309.00	-	-	2,393.00	84.00	3.64
FM 963.101 - General Fund Administrative Fee	233,014.00	255,437.00	293,095.00	-	293,095.00	-	-	346,110.00	53,015.00	18.09
FM 965.500 - Property Tax Refund Expense	7,598.91	2,320.73	14,957.00	-	7,547.00	(7,410.00)	(49.54)	17,664.00	10,117.00	134.05
980.000 - Equipment	146,966.30	160,987.10	203,350.00	92,297.32	196,350.00	(7,000.00)	(3.44)	220,848.00	24,498.00	12.48

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FM 991.000 - Loan/Bond Principal Payments	319,200.00	326,400.00	333,600.00	333,600.00	333,600.00	-	-	345,600.00	12,000.00	3.60
FM 995.000 - Bond Interest Expense	154,714.80	146,140.80	134,069.00	122,188.80	134,069.00	-	-	121,781.00	(12,288.00)	(9.17)
FM 999.427 - Transfer to Capital Improvement Fund	1,622,710.00	459,270.00	459,270.00	-	830,622.00	371,352.00	80.86	805,622.00	(25,000.00)	(3.01)
Department Total: Fire Department	16,671,533.96	16,061,527.87	17,268,890.00	12,044,535.88	17,687,464.00	418,574.00	2.42	18,217,157.00	529,693.00	2.99

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.