

Expense Budget Performance Report

305

Through Date: 10/6/21

| <u>Account Number</u> | 2019 Actual | 2020 Actual | 2021 Original | 2021 Y-T-D | 2021 Amended | 2021 Projected Change | 2021 Percent Change | 2022 Proposed | 2022 Proposed Change | 2022 Percent Change |
|--|------------------------|------------------------|--------------------------|-----------------------|-------------------------|--------------------------------------|------------------------------------|--------------------------|-------------------------------------|------------------------------------|
| <u>Fund: 207 - Police Fund</u> | | | | | | | | | | |
| <u>Department: 305 - Police Department</u> | | | | | | | | | | |
| FM 702.000 - Salary and Base Wages | 6,632,696.02 | 7,062,159.42 | 7,622,015.00 | 5,156,326.23 | 7,063,267.00 | (558,748.00) | (7.33) | 7,776,500.00 | 713,233.00 | 10.10 |
| 702.050 - FLSA | 15,562.88 | 13,540.59 | 15,700.00 | 9,164.10 | 15,700.00 | - | - | 15,700.00 | - | - |
| 703.000 - Overtime | 721,837.98 | 718,904.29 | 525,000.00 | 483,518.77 | 720,000.00 | 195,000.00 | 37.14 | 625,000.00 | (95,000.00) | (13.19) |
| FM 703.100 - Show Up Time | 50,964.41 | 55,182.40 | 67,295.00 | 41,201.68 | 59,419.00 | (7,876.00) | (11.70) | 68,697.00 | 9,278.00 | 15.61 |
| 703.200 - Court Time | 132,821.31 | 47,324.92 | 140,000.00 | 54,452.34 | 90,000.00 | (50,000.00) | (35.71) | 140,000.00 | 50,000.00 | 55.56 |
| FM 703.500 - Comp Time in Cash | 2,642.33 | 1,175.37 | 5,000.00 | 26,843.93 | 23,600.00 | 18,600.00 | 372.00 | 24,300.00 | 700.00 | 2.97 |
| 703.999 - Doubletime | 8,747.31 | 9,097.30 | 10,000.00 | 1,280.95 | 10,000.00 | - | - | 10,000.00 | - | - |
| FM 704.100 - Vacation Time in Cash | 58,476.99 | 95,631.63 | 190,000.00 | 113,094.53 | 157,100.00 | (32,900.00) | (17.32) | 129,100.00 | (28,000.00) | (17.82) |
| FM 705.100 - Holiday Pay in Cash | 289,068.65 | 308,301.04 | 338,083.00 | 28,523.42 | 322,681.00 | (15,402.00) | (4.56) | 331,056.00 | 8,375.00 | 2.60 |
| FM 706.100 - Sick Time in Cash | 33,232.44 | 51,821.61 | 143,400.00 | 91,437.52 | 140,300.00 | (3,100.00) | (2.16) | 73,100.00 | (67,200.00) | (47.90) |
| FM 707.050 - Personal Time in Cash | 7,033.67 | 12,415.33 | 18,500.00 | 1,844.03 | 13,000.00 | (5,500.00) | (29.73) | 15,000.00 | 2,000.00 | 15.38 |
| FM 708.000 - Longevity | 238,595.30 | 247,606.50 | 269,594.00 | 220,886.25 | 261,653.00 | (7,941.00) | (2.95) | 211,571.00 | (50,082.00) | (19.14) |
| FM 708.500 - Bonus - Signing, Performance, Etc. | 13,843.72 | 127,011.23 | 2,267.00 | 1,500.00 | 3,125.00 | 858.00 | 37.85 | 7,750.00 | 4,625.00 | 148.00 |
| 709.000 - Education & Training | 60,568.54 | 55,244.53 | 52,000.00 | 48,891.66 | 70,000.00 | 18,000.00 | 34.62 | 90,000.00 | 20,000.00 | 28.57 |
| 709.050 - Per Diem, Lodging, Parking | 14,714.08 | 5,444.14 | 15,000.00 | 9,295.27 | 15,000.00 | - | - | 15,000.00 | - | - |
| FM 709.200 - Range Pay | 15,640.00 | 16,270.00 | 18,400.00 | 12,290.00 | 16,590.00 | (1,810.00) | (9.84) | 18,880.00 | 2,290.00 | 13.80 |
| 709.300 - Education Reimbursement | 12,278.00 | 33,741.50 | 20,000.00 | 22,856.00 | 35,000.00 | 15,000.00 | 75.00 | 20,000.00 | (15,000.00) | (42.86) |
| FM 710.000 - MSAG/TAC/Instructor Pay | 7,500.00 | 9,000.00 | 9,000.00 | 9,446.09 | 16,542.00 | 7,542.00 | 83.80 | 9,000.00 | (7,542.00) | (45.59) |
| 717.000 - Temporary Labor | 143,415.61 | 140,190.32 | 218,000.00 | 109,283.40 | 165,000.00 | (53,000.00) | (24.31) | 205,000.00 | 40,000.00 | 24.24 |
| 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 | 2,348.83 | 11,953.29 | 8,500.00 | 300.84 | 500.00 | (8,000.00) | (94.12) | 2,500.00 | 2,000.00 | 400.00 |
| FM 719.600 - Pre-Employment Physical/Medical Exam | 12,625.50 | 4,537.80 | 7,000.00 | 10,626.50 | 14,000.00 | 7,000.00 | 100.00 | 8,000.00 | (6,000.00) | (42.86) |
| FM 720.000 - Payroll Taxes - Employer | 628,459.59 | 662,792.98 | 749,745.00 | 478,432.76 | 706,362.00 | (43,383.00) | (5.79) | 753,226.00 | 46,864.00 | 6.63 |
| FM 720.900 - OPEB Annual Cost | 1,807,543.75 | 1,844,013.66 | 1,975,992.00 | 1,047,050.00 | 1,928,925.00 | (47,067.00) | (2.38) | 2,090,952.00 | 162,027.00 | 8.40 |
| FM 721.000 - Retirement - Employer | 205,109.31 | 264,178.74 | 321,623.00 | 187,914.25 | 337,901.00 | 16,278.00 | 5.06 | 423,720.00 | 85,819.00 | 25.40 |
| FM 721.100 - Police & Fire Pension Fund Contribution | 918,283.08 | 1,547,904.00 | 1,332,649.00 | 1,332,648.20 | 1,332,649.00 | - | - | 752,488.00 | (580,161.00) | (43.53) |
| FM 722.000 - Health Insurance - Actives | 803,513.01 | 633,932.07 | 827,600.00 | 512,303.79 | 708,100.00 | (119,500.00) | (14.44) | 886,600.00 | 178,500.00 | 25.21 |
| FM 722.100 - Health Insurance - Retirees | - | - | - | 568,502.99 | - | - | - | - | - | - |
| FM 722.500 - Life, STD & LTD Insurance - Actives | 71,269.64 | 71,581.93 | 74,300.00 | 57,054.08 | 71,500.00 | (2,800.00) | (3.77) | 76,100.00 | 4,600.00 | 6.43 |
| FM 722.550 - Life, STD & LTD Insurance - Retirees | - | - | - | 138.15 | - | - | - | - | - | - |
| FM 722.700 - Self Funded Health Claims - Retirees | - | - | - | 69,600.47 | - | - | - | - | - | - |
| FM 722.800 - Employer RMSA Contributions - Actives | 1,560.00 | 2,120.00 | 2,400.00 | 2,000.00 | 2,720.00 | 320.00 | 13.33 | 2,880.00 | 160.00 | 5.88 |
| FM 722.998 - Employer HSA Contributions - Retirees | - | - | - | 48,750.00 | - | - | - | - | - | - |

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|---|----------------|----------------|------------------|---------------|-----------------|-----------------------------|---------------------------|------------------|----------------------------|---------------------------|
| FM 722.999 - Employer HSA Contributions - Actives | 127,710.16 | 133,196.36 | 133,491.00 | 138,991.53 | 138,992.00 | 5,501.00 | 4.12 | 134,563.00 | (4,429.00) | (3.19) |
| FM 723.000 - Workers Comp Insurance | 29,509.74 | 29,260.57 | 30,350.00 | 33,401.39 | 33,402.00 | 3,052.00 | 10.06 | 33,101.00 | (301.00) | (0.90) |
| FM 723.500 - Unemployment | - | - | - | - | 6,806.00 | 6,806.00 | - | 435.00 | (6,371.00) | (93.61) |
| FM 723.700 - Workers Comp Claims | 4,898.37 | 21,013.17 | 20,000.00 | 20,657.51 | 35,000.00 | 15,000.00 | 75.00 | 22,000.00 | (13,000.00) | (37.14) |
| FM 724.000 - Police Officer/Firefighter Additional Retirement Benefit | 31,500.00 | 31,500.00 | 31,500.00 | 31,500.00 | 31,500.00 | - | - | 30,500.00 | (1,000.00) | (3.17) |
| 725.300 - Police Cadet Expense | 16,533.20 | 23,960.04 | 31,000.00 | 30,801.72 | 50,000.00 | 19,000.00 | 61.29 | 38,400.00 | (11,600.00) | (23.20) |
| 726.000 - Operating Supplies | 18,134.13 | 47,741.36 | 25,000.00 | 21,122.64 | 25,000.00 | - | - | 25,000.00 | - | - |
| 726.003 - Operating Supplies - Youth Academy | 1,662.55 | 113.75 | 2,200.00 | 1,235.62 | 1,236.00 | (964.00) | (43.82) | 2,200.00 | 964.00 | 77.99 |
| 726.100 - Range Supplies | 39,453.61 | 59,680.94 | 52,000.00 | 26,408.06 | 52,000.00 | - | - | 54,000.00 | 2,000.00 | 3.85 |
| 726.600 - Uniform and Clothing Expense | 86,728.19 | 94,095.09 | 110,000.00 | 96,779.11 | 110,000.00 | - | - | 110,000.00 | - | - |
| 727.000 - Office Supplies | 20,111.00 | 20,659.10 | 23,000.00 | 14,392.26 | 23,000.00 | - | - | 23,000.00 | - | - |
| 727.600 - DARE Supplies | 9,196.25 | 4,438.03 | 15,000.00 | - | 7,000.00 | (8,000.00) | (53.33) | 7,000.00 | - | - |
| 728.000 - Membership Dues & Conferences | 14,350.60 | 16,793.62 | 16,000.00 | 15,451.20 | 17,500.00 | 1,500.00 | 9.38 | 17,500.00 | - | - |
| 730.300 - Equipment Maintenance & Supplies | 162,114.44 | 151,241.39 | 166,000.00 | 110,579.38 | 174,000.00 | 8,000.00 | 4.82 | 188,000.00 | 14,000.00 | 8.05 |
| 730.800 - Shred Service | 2,390.00 | 2,100.00 | 2,000.00 | 1,340.00 | 2,000.00 | - | - | 2,000.00 | - | - |
| 732.500 - Replacement Vests | 2,445.00 | 6,947.50 | 12,000.00 | 8,635.00 | 12,000.00 | - | - | 12,000.00 | - | - |
| 770.000 - Emergency Preparedness Expense | 43,312.50 | 35,403.25 | 7,000.00 | - | 5,000.00 | (2,000.00) | (28.57) | 6,250.00 | 1,250.00 | 25.00 |
| 789.000 - Canine Expense | 5,832.89 | 4,470.49 | 5,000.00 | 3,662.21 | 5,000.00 | - | - | 5,000.00 | - | - |
| FM 802.000 - Audit Fees | 7,141.20 | 7,458.00 | 8,316.00 | 7,458.00 | 8,316.00 | - | - | 8,316.00 | - | - |
| 802.500 - Consulting Fees | 260.00 | 260.00 | 500.00 | 9,175.00 | 10,000.00 | 9,500.00 | 1,900.00 | 500.00 | (9,500.00) | (95.00) |
| 804.600 - Network Support | 55,187.24 | 50,836.66 | 55,000.00 | 43,851.54 | 55,000.00 | - | - | 55,000.00 | - | - |
| FM 804.800 - Health Consultant & Insurance Fees - Retirees | 8,886.53 | 9,036.15 | 9,465.00 | 4,880.39 | 9,405.00 | (60.00) | (0.63) | 9,493.00 | 88.00 | 0.94 |
| FM 804.900 - Health Consultant & Insurance Fees - Actives | 11,249.91 | 11,067.28 | 11,142.00 | 5,864.26 | 10,829.00 | (313.00) | (2.81) | 10,961.00 | 132.00 | 1.22 |
| 811.000 - Legal Fees | 1,830.00 | 3,540.00 | 10,000.00 | 1,230.00 | 10,000.00 | - | - | 10,000.00 | - | - |
| FM 812.000 - Negotiations | 16,123.75 | 447.50 | 15,000.00 | 4,765.00 | 10,000.00 | (5,000.00) | (33.33) | 15,000.00 | 5,000.00 | 50.00 |
| FM 813.000 - Labor Matters, Grievances, Etc. | 8,613.35 | 21,231.50 | 20,000.00 | 25,072.10 | 35,000.00 | 15,000.00 | 75.00 | 20,000.00 | (15,000.00) | (42.86) |
| 850.000 - Communications | 33,888.69 | 35,793.01 | 36,000.00 | 27,799.97 | 37,000.00 | 1,000.00 | 2.78 | 38,500.00 | 1,500.00 | 4.05 |
| 850.207 - Cost Recovery Expense | 90.49 | 20.00 | 200.00 | 33.16 | 200.00 | - | - | 200.00 | - | - |
| 850.215 - Postage | 4,792.45 | 4,669.68 | 5,500.00 | 2,315.12 | 5,500.00 | - | - | 5,500.00 | - | - |
| FM 860.000 - Auto Insurance Expense | 57,989.79 | 65,021.66 | 69,393.00 | 58,040.30 | 71,391.00 | 1,998.00 | 2.88 | 82,104.00 | 10,713.00 | 15.01 |
| 860.200 - Auto Repair & Maintenance | 126,129.32 | 117,004.92 | 120,000.00 | 82,532.14 | 120,000.00 | - | - | 120,000.00 | - | - |
| 860.207 - Vehicle Accident Repairs | 17,641.77 | 566.91 | - | - | - | - | - | - | - | - |
| 863.000 - Gasoline | 162,362.77 | 106,801.54 | 160,000.00 | 108,039.84 | 175,000.00 | 15,000.00 | 9.38 | 200,000.00 | 25,000.00 | 14.29 |
| FM 865.000 - Insurance & Bonds | 126,867.82 | 143,370.59 | 152,703.00 | 129,098.26 | 159,356.00 | 6,653.00 | 4.36 | 186,082.00 | 26,726.00 | 16.77 |
| FM 865.500 - Deductible Expense | 15,795.89 | 1,870.00 | 30,000.00 | - | 15,000.00 | (15,000.00) | (50.00) | 30,000.00 | 15,000.00 | 100.00 |
| 880.207 - Crossing Guard Expense | 61,069.98 | 36,704.62 | 125,000.00 | 46,083.57 | 77,000.00 | (48,000.00) | (38.40) | 100,000.00 | 23,000.00 | 29.87 |

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|---|----------------------|----------------------|----------------------|----------------------|----------------------|-----------------------------|---------------------------|----------------------|----------------------------|---------------------------|
| 880.600 - Sex Offender Reg/Vulnerable Impaired Fee to State | 1,920.00 | 1,890.00 | 3,000.00 | 2,010.00 | 3,000.00 | - | - | 3,000.00 | - | - |
| 920.000 - Utilities | 56,160.41 | 64,619.32 | 70,000.00 | 39,300.71 | 65,000.00 | (5,000.00) | (7.14) | 70,000.00 | 5,000.00 | 7.69 |
| 930.100 - Building Maintenance | 32,123.09 | 75,141.41 | 43,287.00 | 36,279.68 | 50,000.00 | 6,713.00 | 15.51 | 50,000.00 | - | - |
| 955.000 - Other Expenses | 15,977.46 | 14,910.36 | 17,000.00 | 9,072.38 | 17,000.00 | - | - | 22,000.00 | 5,000.00 | 29.41 |
| 958.000 - Police Auction | 160.00 | - | 500.00 | - | 500.00 | - | - | 500.00 | - | - |
| FM 963.101 - General Fund Administrative Fee | 258,981.00 | 299,154.00 | 344,675.00 | - | 344,675.00 | - | - | 400,545.00 | 55,870.00 | 16.21 |
| FM 965.500 - Property Tax Refund Expense | 9,989.96 | 3,024.32 | 19,031.00 | - | 9,447.00 | (9,584.00) | (50.36) | 22,393.00 | 12,946.00 | 137.04 |
| 980.000 - Equipment | 516,214.46 | 69,321.95 | 117,000.00 | 53,851.44 | 117,000.00 | - | - | 106,000.00 | (11,000.00) | (9.40) |
| 981.000 - Capital Outlay - Vehicles | 461,867.20 | 493,726.33 | 637,001.00 | 528,430.82 | 708,854.00 | 71,853.00 | 11.28 | 456,000.00 | (252,854.00) | (35.67) |
| FM 991.000 - Loan/Bond Principal Payments | 345,800.00 | 367,912.00 | 487,315.00 | 487,316.00 | 487,316.00 | 1.00 | - | 500,315.00 | 12,999.00 | 2.67 |
| FM 995.000 - Bond Interest Expense | 167,607.70 | 158,319.20 | 145,241.00 | 132,371.20 | 145,242.00 | 1.00 | - | 131,930.00 | (13,312.00) | (9.17) |
| FM 999.206 - Transfer to Fire Fund | - | 6,500.00 | - | - | - | - | - | - | - | - |
| FM 999.427 - Transfer to Capital Improvement Fund | 518,189.00 | 178,520.00 | 178,520.00 | - | 64,031.00 | (114,489.00) | (64.13) | 64,031.00 | - | - |
| Department Total: Police Department | 16,627,688.31 | 17,084,920.16 | 18,552,193.00 | 13,157,584.21 | 17,851,632.00 | (700,561.00) | (3.78) | 18,212,239.00 | 360,607.00 | 2.02 |

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.