

**Expense Budget Performance Report**

**305**

**Through Date: 10/6/22**

<u>Account Number</u>	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Original</b>	<b>2022 Y-T-D</b>	<b>2022 Amended</b>	<b>2022 Projected Change</b>	<b>2022 Percent Change</b>	<b>2023 Proposed</b>	<b>2023 Proposed Change</b>	<b>2023 Percent Change</b>
<u>Fund: 207 - Police Fund</u>										
<u>Department: 305 - Police Department</u>										
FM 702.000 - Salary and Base Wages	7,062,159.42	7,040,947.52	7,776,500.00	5,485,500.29	7,637,714.00	(138,786.00)	(1.78)	8,686,983.00	1,049,269.00	13.74
702.050 - FLSA	13,540.59	11,198.10	15,700.00	8,122.51	11,200.00	(4,500.00)	(28.66)	11,200.00	-	-
703.000 - Overtime	718,904.29	652,809.37	625,000.00	663,719.51	900,000.00	275,000.00	44.00	800,000.00	(100,000.00)	(11.11)
FM 703.100 - Show Up Time	55,182.40	55,033.12	68,697.00	40,906.27	62,428.00	(6,269.00)	(9.13)	76,854.00	14,426.00	23.11
703.200 - Court Time	47,324.92	73,632.74	140,000.00	56,209.97	85,000.00	(55,000.00)	(39.29)	100,000.00	15,000.00	17.65
FM 703.500 - Comp Time in Cash	1,175.37	15,863.80	24,300.00	38,192.62	34,500.00	10,200.00	41.98	35,400.00	900.00	2.61
703.999 - Doubletime	9,097.30	12,566.00	10,000.00	42.55	12,000.00	2,000.00	20.00	12,000.00	-	-
FM 704.100 - Vacation Time in Cash	95,631.63	144,406.69	129,100.00	61,685.24	108,100.00	(21,000.00)	(16.27)	99,500.00	(8,600.00)	(7.96)
FM 705.100 - Holiday Pay in Cash	308,301.04	313,650.93	331,056.00	9,039.45	331,192.00	136.00	0.04	363,637.00	32,445.00	9.80
FM 706.100 - Sick Time in Cash	51,821.61	117,501.35	73,100.00	33,501.63	77,100.00	4,000.00	5.47	82,200.00	5,100.00	6.61
FM 707.050 - Personal Time in Cash	12,415.33	6,566.37	15,000.00	5,651.55	12,400.00	(2,600.00)	(17.33)	11,700.00	(700.00)	(5.65)
FM 708.000 - Longevity	247,606.50	256,672.77	211,571.00	175,413.37	221,784.00	10,213.00	4.83	217,485.00	(4,299.00)	(1.94)
FM 708.500 - Bonus - Signing, Performance, Etc.	127,011.23	3,450.00	7,750.00	11,875.00	14,375.00	6,625.00	85.48	20,000.00	5,625.00	39.13
709.000 - Education & Training	55,244.53	57,308.64	90,000.00	55,928.88	90,000.00	-	-	130,000.00	40,000.00	44.44
709.050 - Per Diem, Lodging, Parking	5,444.14	16,754.75	15,000.00	13,773.73	18,000.00	3,000.00	20.00	20,000.00	2,000.00	11.11
FM 709.200 - Range Pay	16,270.00	16,170.00	18,880.00	12,130.00	16,830.00	(2,050.00)	(10.86)	18,800.00	1,970.00	11.71
709.300 - Education Reimbursement	33,741.50	34,083.50	20,000.00	4,088.00	15,000.00	(5,000.00)	(25.00)	20,000.00	5,000.00	33.33
FM 710.000 - MSAG/TAC/Instructor Pay	9,000.00	9,791.69	9,000.00	7,085.00	7,500.00	(1,500.00)	(16.67)	8,500.00	1,000.00	13.33
717.000 - Temporary Labor	140,190.32	153,318.59	205,000.00	138,537.62	231,000.00	26,000.00	12.68	231,000.00	-	-
FM 718.000 - Meeting Fees	490.00	402.50	800.00	297.50	450.00	(350.00)	(43.75)	800.00	350.00	77.78
FM 719.000 - Employment Exam	11,953.29	300.84	2,500.00	12,789.75	13,000.00	10,500.00	420.00	13,000.00	-	-
FM 719.600 - Pre-Employment Physical/Medical Exam	4,537.80	13,940.50	8,000.00	15,128.00	15,500.00	7,500.00	93.75	7,000.00	(8,500.00)	(54.84)
FM 720.000 - Payroll Taxes - Employer	662,792.98	666,619.28	753,226.00	508,297.92	760,298.00	7,072.00	0.94	838,481.00	78,183.00	10.28
FM 720.900 - OPEB Annual Cost	1,844,013.66	1,929,066.76	2,090,952.00	1,161,299.00	2,090,158.00	(794.00)	(0.04)	2,277,617.00	187,459.00	8.97
FM 721.000 - Retirement - Employer	264,178.74	253,764.09	423,720.00	277,320.18	477,572.00	53,852.00	12.71	577,061.00	99,489.00	20.83
FM 721.100 - Police & Fire Pension Fund Contribution	1,547,904.00	1,332,648.20	752,488.00	752,487.84	1,245,729.00	493,241.00	65.55	1,363,558.00	117,829.00	9.46
FM 722.000 - Health Insurance - Actives	633,932.07	761,185.51	886,600.00	468,306.25	785,500.00	(101,100.00)	(11.40)	929,400.00	143,900.00	18.32
FM 722.100 - Health Insurance - Retirees	-	-	-	577,351.25	-	-	-	-	-	-
FM 722.500 - Life, STD & LTD Insurance - Actives	71,581.93	68,734.59	76,100.00	58,213.16	71,900.00	(4,200.00)	(5.52)	88,600.00	16,700.00	23.23
FM 722.550 - Life, STD & LTD Insurance - Retirees	-	-	-	139.90	-	-	-	-	-	-
FM 722.700 - Self Funded Health Claims - Retirees	-	-	-	54,573.09	-	-	-	-	-	-
FM 722.800 - Employer RMSA Contributions - Actives	2,120.00	2,720.00	2,880.00	2,880.00	4,320.00	1,440.00	50.00	6,240.00	1,920.00	44.44
FM 722.998 - Employer HSA Contributions - Retirees	-	-	-	72,998.73	-	-	-	-	-	-

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FM 722.999 - Employer HSA Contributions - Actives	133,196.36	138,991.53	134,563.00	146,136.85	147,527.00	12,964.00	9.63	156,288.00	8,761.00	5.94
FM 723.000 - Workers Comp Insurance	29,260.57	33,401.39	33,101.00	32,659.42	34,386.00	1,285.00	3.88	34,696.00	310.00	0.90
FM 723.500 - Unemployment	-	-	435.00	-	1,138.00	703.00	161.61	-	(1,138.00)	(100.00)
FM 723.700 - Workers Comp Claims	21,013.17	37,712.72	22,000.00	28,694.34	35,000.00	13,000.00	59.09	27,500.00	(7,500.00)	(21.43)
FM 724.000 - Police Officer/Firefighter Additional Retirement Benefit	31,500.00	31,500.00	30,500.00	29,250.00	29,250.00	(1,250.00)	(4.10)	29,250.00	-	-
725.300 - Police Cadet Expense	23,960.04	25,233.50	38,400.00	35,717.70	38,400.00	-	-	26,000.00	(12,400.00)	(32.29)
726.000 - Operating Supplies	47,741.36	28,382.98	25,000.00	27,643.36	35,000.00	10,000.00	40.00	35,000.00	-	-
726.003 - Operating Supplies - Youth Academy	113.75	1,485.62	2,200.00	1,865.63	2,200.00	-	-	2,200.00	-	-
726.100 - Range Supplies	59,680.94	59,444.14	79,000.00	60,136.59	85,000.00	6,000.00	7.59	102,000.00	17,000.00	20.00
726.600 - Uniform and Clothing Expense	94,095.09	106,137.28	110,000.00	96,954.04	115,000.00	5,000.00	4.55	115,000.00	-	-
727.000 - Office Supplies	20,659.10	21,349.34	23,000.00	18,122.89	23,000.00	-	-	23,000.00	-	-
727.600 - DARE Supplies	4,438.03	-	7,000.00	662.00	662.00	(6,338.00)	(90.54)	7,000.00	6,338.00	957.40
728.000 - Membership Dues & Conferences	16,793.62	17,309.55	17,500.00	13,612.56	17,500.00	-	-	17,500.00	-	-
730.300 - Equipment Maintenance & Supplies	151,241.39	161,569.56	228,597.00	141,037.95	205,513.00	(23,084.00)	(10.10)	380,000.00	174,487.00	84.90
730.800 - Shred Service	2,100.00	4,220.00	2,000.00	1,400.00	2,000.00	-	-	2,200.00	200.00	10.00
732.500 - Replacement Vests	6,947.50	12,190.00	12,000.00	8,142.00	12,000.00	-	-	12,000.00	-	-
FM 770.000 - Emergency Preparedness Expense	35,403.25	4,042.23	6,250.00	-	6,250.00	-	-	6,250.00	-	-
789.000 - Canine Expense	4,470.49	4,280.95	5,000.00	1,408.74	5,000.00	-	-	19,000.00	14,000.00	280.00
FM 802.000 - Audit Fees	7,458.00	8,250.00	8,316.00	7,458.00	7,458.00	(858.00)	(10.32)	10,494.00	3,036.00	40.71
802.500 - Consulting Fees	260.00	9,175.00	500.00	260.00	500.00	-	-	500.00	-	-
804.600 - Network Support	50,836.66	51,522.88	61,081.00	44,237.42	63,100.00	2,019.00	3.31	72,700.00	9,600.00	15.21
FM 804.800 - Health Consultant & Insurance Fees - Retirees	9,036.15	9,645.40	9,493.00	5,335.89	10,163.00	670.00	7.06	10,122.00	(41.00)	(0.40)
FM 804.900 - Health Consultant & Insurance Fees - Actives	11,067.28	10,631.65	10,961.00	5,584.89	10,298.00	(663.00)	(6.05)	10,424.00	126.00	1.22
811.000 - Legal Fees	3,540.00	1,380.00	10,000.00	2,236.50	5,000.00	(5,000.00)	(50.00)	10,000.00	5,000.00	100.00
FM 812.000 - Negotiations	447.50	7,110.00	15,000.00	7,298.95	8,000.00	(7,000.00)	(46.67)	7,000.00	(1,000.00)	(12.50)
FM 813.000 - Labor Matters, Grievances, Etc.	21,231.50	33,857.95	20,000.00	3,032.00	10,000.00	(10,000.00)	(50.00)	20,000.00	10,000.00	100.00
850.000 - Communications	35,793.01	36,306.29	38,500.00	26,965.60	38,500.00	-	-	38,500.00	-	-
850.207 - Cost Recovery Expense	20.00	33.16	200.00	60.00	200.00	-	-	200.00	-	-
850.215 - Postage	4,669.68	5,487.89	5,500.00	3,323.23	5,500.00	-	-	5,500.00	-	-
FM 860.000 - Auto Insurance Expense	65,021.66	67,896.72	82,104.00	25,309.06	36,167.00	(45,937.00)	(55.95)	66,233.00	30,066.00	83.13
860.200 - Auto Repair & Maintenance	117,004.92	122,130.29	120,000.00	101,016.74	150,000.00	30,000.00	25.00	165,000.00	15,000.00	10.00
860.207 - Vehicle Accident Repairs	566.91	-	-	-	-	-	-	-	-	-
863.000 - Gasoline	106,801.54	169,624.53	200,000.00	164,320.99	250,000.00	50,000.00	25.00	250,000.00	-	-
FM 865.000 - Insurance & Bonds	143,370.59	154,618.62	186,082.00	127,598.14	158,146.00	(27,936.00)	(15.01)	186,924.00	28,778.00	18.20
FM 865.500 - Deductible Expense	1,870.00	1,775.27	30,000.00	28,224.73	40,000.00	10,000.00	33.33	30,000.00	(10,000.00)	(25.00)
880.207 - Crossing Guard Expense	36,704.62	75,201.55	100,000.00	54,915.40	100,000.00	-	-	100,000.00	-	-

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**Through Date: 10/6/22**

Account Number	2020 Actual	2021 Actual	2022 Original	2022 Y-T-D	2022 Amended	2022 Projected Change	2022 Percent Change	2023 Proposed	2023 Proposed Change	2023 Percent Change
880.600 - Sex Offender Reg/Vulnerable Impaired Fee to State	1,890.00	2,070.00	3,000.00	2,100.00	2,500.00	(500.00)	(16.67)	2,500.00	-	-
920.000 - Utilities	64,619.32	63,675.30	70,000.00	47,882.15	71,000.00	1,000.00	1.43	71,000.00	-	-
930.100 - Building Maintenance	75,141.41	50,082.69	52,108.00	44,773.41	55,000.00	2,892.00	5.55	55,000.00	-	-
955.000 - Other Expenses	14,910.36	13,261.43	22,000.00	15,338.85	22,000.00	-	-	25,000.00	3,000.00	13.64
958.000 - Police Auction	-	-	500.00	-	-	(500.00)	(100.00)	-	-	-
FM 963.101 - General Fund Administrative Fee	299,154.00	344,675.00	400,545.00	-	400,545.00	-	-	355,499.00	(45,046.00)	(11.25)
FM 965.500 - Property Tax Refund Expense	3,024.32	14,929.29	22,393.00	-	9,832.00	(12,561.00)	(56.09)	11,228.00	1,396.00	14.20
980.000 - Equipment	69,321.95	79,273.80	106,000.00	51,220.72	106,000.00	-	-	146,400.00	40,400.00	38.11
981.000 - Capital Outlay - Vehicles	493,726.33	702,271.20	466,790.00	290,034.54	500,301.00	33,511.00	7.18	664,000.00	163,699.00	32.72
FM 991.000 - Loan/Bond Principal Payments	367,912.00	487,316.00	500,315.00	500,316.00	500,316.00	1.00	-	384,800.00	(115,516.00)	(23.09)
FM 995.000 - Bond Interest Expense	158,319.20	145,241.20	131,930.00	119,676.70	131,930.00	-	-	118,195.00	(13,735.00)	(10.41)
FM 999.206 - Transfer to Fire Fund	6,500.00	-	-	-	-	-	-	-	-	-
FM 999.427 - Transfer to Capital Improvement Fund	178,520.00	64,031.00	64,031.00	-	274,440.00	210,409.00	328.60	274,440.00	-	-
FM 999.436 - Transfer to DC Cap Proj	-	-	-	-	-	-	-	-	-	-
<b>Department Total: Police Department</b>	<b>17,084,920.16</b>	<b>17,439,833.10</b>	<b>18,296,815.00</b>	<b>13,105,449.74</b>	<b>19,112,272.00</b>	<b>815,457.00</b>	<b>4.46</b>	<b>21,133,559.00</b>	<b>2,021,287.00</b>	<b>10.58</b>

Note: 720-900 assumes contribution to OPEB Fund equal to 6% of current year tax collections. Transfer additional amount to OPEB trust equal to current year originally budgeted retiree costs at beginning of year.