

Expense Budget Performance Report
340
Through Date: 10/6/22

Account Number	2020 Actual	2021 Actual	2022 Original	2022 Y-T-D	2022 Projected	2022 Projected Change	2022 Percent Change	2023 Proposed	2023 Proposed Change	2023 Percent Change
<u>Fund: 206 - Fire Fund</u>										
<u>Department: 340 - Fire Department</u>										
FM 702.000 - Salary and Base Wages	5,701,658.59	5,962,283.54	6,721,498.00	4,527,562.04	6,294,871.00	(426,627.00)	(6.35)	6,899,475.00	604,604.00	9.60
702.050 - FLSA	138,311.57	137,832.95	147,900.00	98,223.34	140,000.00	(7,900.00)	(5.34)	144,900.00	4,900.00	3.50
703.000 - Overtime	436,018.90	534,196.98	300,000.00	328,755.35	420,000.00	120,000.00	40.00	310,500.00	(109,500.00)	(26.07)
703.050 - Overtime - Training	84,651.26	113,717.31	190,000.00	95,272.04	120,000.00	(70,000.00)	(36.84)	155,000.00	35,000.00	29.17
703.200 - Court Time	621.04	-	1,200.00	236.87	600.00	(600.00)	(50.00)	1,200.00	600.00	100.00
FM 703.500 - Comp Time in Cash	1,933.36	1,307.29	100.00	(903.38)	400.00	300.00	300.00	-	(400.00)	(100.00)
703.999 - Doubletime	14,004.27	8,306.28	16,728.00	257.27	16,728.00	-	-	17,314.00	586.00	3.50
FM 704.100 - Vacation Time in Cash	25,680.56	92,110.62	97,700.00	100,337.51	100,800.00	3,100.00	3.17	142,900.00	42,100.00	41.77
FM 705.100 - Holiday Pay in Cash	323,417.76	329,757.00	371,091.00	21,557.90	341,493.00	(29,598.00)	(7.98)	390,845.00	49,352.00	14.45
FM 706.100 - Sick Time in Cash	263,968.15	233,516.46	317,000.00	7,433.81	299,800.00	(17,200.00)	(5.43)	312,100.00	12,300.00	4.10
FM 707.050 - Personal Time in Cash	590.47	2,002.47	-	-	-	-	-	-	-	-
FM 708.000 - Longevity	246,498.30	250,603.34	246,372.00	222,796.67	249,411.00	3,039.00	1.23	234,442.00	(14,969.00)	(6.00)
FM 708.500 - Bonus - Signing, Performance, Etc.	118,500.00	14,500.00	16,250.00	1,250.00	18,500.00	2,250.00	13.85	20,000.00	1,500.00	8.11
709.000 - Education & Training	31,546.24	77,890.35	104,000.00	54,242.73	85,000.00	(19,000.00)	(18.27)	163,000.00	78,000.00	91.76
709.300 - Education Reimbursement	-	-	80,000.00	18,606.45	80,000.00	-	-	80,000.00	-	-
717.000 - Temporary Labor	-	15,749.09	10,000.00	-	-	(10,000.00)	(100.00)	5,000.00	5,000.00	-
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	8,842.63	11,833.70	-	320.14	500.00	500.00	-	12,000.00	11,500.00	2,300.00
FM 719.600 - Pre-Employment Physical/Medical Exam	5,659.50	11,453.50	4,000.00	17,112.25	17,500.00	13,500.00	337.50	9,500.00	(8,000.00)	(45.71)
FM 720.000 - Payroll Taxes - Employer	540,525.63	565,983.01	656,456.00	389,784.02	622,998.00	(33,458.00)	(5.10)	671,728.00	48,730.00	7.82
FM 720.900 - OPEB Annual Cost	1,530,664.95	1,828,593.86	1,637,114.00	922,858.00	1,636,504.00	(610.00)	(0.04)	1,806,566.00	170,062.00	10.39
FM 721.000 - Retirement - Employer	173,465.68	196,611.56	295,395.00	193,138.31	282,431.00	(12,964.00)	(4.39)	343,803.00	61,372.00	21.73
FM 721.100 - Police & Fire Pension Fund Contribution	1,104,924.00	1,230,136.80	694,605.00	694,604.16	1,149,904.00	455,299.00	65.55	1,258,669.00	108,765.00	9.46
FM 722.000 - Health Insurance - Actives	597,633.36	770,847.57	930,000.00	497,112.36	841,600.00	(88,400.00)	(9.51)	954,900.00	113,300.00	13.46
FM 722.100 - Health Insurance - Retirees	-	-	-	477,964.66	-	-	-	-	-	-
FM 722.500 - Life, STD & LTD Insurance - Actives	68,745.45	68,573.66	79,300.00	59,967.19	73,500.00	(5,800.00)	(7.31)	84,900.00	11,400.00	15.51
FM 722.550 - Life, STD & LTD Insurance - Retirees	-	-	-	52.50	-	-	-	-	-	-
FM 722.700 - Self Funded Health Claims - Retirees	-	-	-	36,819.47	-	-	-	-	-	-
FM 722.800 - EmployerRMSA Contributions - Actives	-	40.00	-	480.00	720.00	720.00	-	960.00	240.00	33.33
FM 722.998 - Employer HSA Contributions - Retirees	-	-	-	28,557.80	-	-	-	-	-	-
FM 722.999 - Employer HSA Contributions - Actives	151,291.35	160,702.40	177,304.00	169,773.84	171,035.00	(6,269.00)	(3.54)	171,250.00	215.00	0.13
FM 723.000 - Workers Comp Insurance	24,437.29	27,383.80	27,321.00	26,952.92	28,390.00	1,069.00	3.91	29,454.00	1,064.00	3.75

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FM 723.500 - Unemployment	-	-	-	-	7,240.00	7,240.00	-	-	(7,240.00)	(100.00)
FM 723.700 - Workers Comp Claims	62,753.26	121,188.75	70,000.00	47,006.19	70,000.00	-	-	75,000.00	5,000.00	7.14
FM 724.000 - Police Officer/Firefighter Additional Retirement Benefit	42,000.00	41,000.00	45,000.00	44,000.00	44,000.00	(1,000.00)	(2.22)	47,000.00	3,000.00	6.82
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	32,493.41	26,834.39	35,000.00	23,935.08	35,000.00	-	-	35,000.00	-	-
726.550 - Medical Supplies	91,100.62	110,279.62	84,000.00	80,275.54	120,000.00	36,000.00	42.86	120,000.00	-	-
726.600 - Uniform and Clothing Expense	101,170.53	146,006.53	130,000.00	119,233.19	160,000.00	30,000.00	23.08	140,000.00	(20,000.00)	(12.50)
727.000 - Office Supplies	4,278.58	3,883.35	7,000.00	4,267.85	7,000.00	-	-	7,000.00	-	-
728.000 - Membership Dues & Conferences	1,854.34	1,385.83	2,750.00	1,625.40	2,500.00	(250.00)	(9.09)	2,750.00	250.00	10.00
730.300 - Equipment Maintenance & Supplies	15,972.98	13,833.61	37,275.00	24,601.33	33,000.00	(4,275.00)	(11.47)	49,600.00	16,600.00	50.30
732.100 - Meal Allowance	56,970.14	59,003.88	70,000.00	65,734.60	66,000.00	(4,000.00)	(5.71)	69,000.00	3,000.00	4.55
770.000 - Emergency Preparedness Expense	160,863.15	16,168.93	25,000.00	8,551.78	25,000.00	-	-	25,000.00	-	-
FM 801.206 - 911 Cost Reimbursement to Police Fund	461,523.00	469,027.00	505,689.00	-	523,013.00	17,324.00	3.43	587,474.00	64,461.00	12.32
FM 802.000 - Audit Fees	6,672.65	7,381.25	7,441.00	6,672.65	6,673.00	(768.00)	(10.32)	9,389.00	2,716.00	40.70
802.500 - Consulting Fees	906.25	240.00	4,000.00	2,240.00	3,000.00	(1,000.00)	(25.00)	4,000.00	1,000.00	33.33
804.206 - Ambulance Billing Administrative Fees	116,647.84	122,351.73	111,000.00	88,562.23	125,000.00	14,000.00	12.61	130,000.00	5,000.00	4.00
804.600 - Network Support	50,276.38	51,475.35	61,081.00	44,241.65	58,200.00	(2,881.00)	(4.72)	58,000.00	(200.00)	(0.34)
FM 804.800 - Health Consultant & Insurance Fees - Retirees	7,995.65	8,248.28	8,263.00	4,139.52	8,118.00	(145.00)	(1.75)	8,192.00	74.00	0.91
FM 804.900 - Health Consultant & Insurance Fees - Actives	10,796.03	10,943.52	10,958.00	6,154.14	11,396.00	438.00	4.00	11,428.00	32.00	0.28
807.000 - Engineering Consulting Fees	8,919.50	4,292.60	8,500.00	660.30	1,500.00	(7,000.00)	(82.35)	8,500.00	7,000.00	466.67
810.600 - IT Licensing & Maintenance	62,137.87	58,254.29	81,700.00	74,080.24	78,000.00	(3,700.00)	(4.53)	89,000.00	11,000.00	14.10
811.000 - Legal Fees	1,080.00	1,260.00	5,000.00	157.50	5,000.00	-	-	5,000.00	-	-
FM 812.000 - Negotiations	-	-	10,000.00	798.00	7,000.00	(3,000.00)	(30.00)	23,000.00	16,000.00	228.57
FM 813.000 - Labor Matters, Grievances, Etc.	8,088.65	4,093.95	6,000.00	4,811.55	5,000.00	(1,000.00)	(16.67)	6,000.00	1,000.00	20.00
830.004 Bank Charges	541.15	775.13	600.00	-	500.00	(100.00)	(16.67)	500.00	-	-
FM 841.100 - Ambulance Billing Writeoffs	1,193,959.13	1,157,057.69	1,186,166.00	804,537.79	1,299,540.00	113,374.00	9.56	1,338,920.00	39,380.00	3.03
850.000 - Communications	45,802.85	45,583.95	55,000.00	27,544.88	55,000.00	-	-	55,000.00	-	-
FM 860.000 - Auto Insurance Expense	38,335.50	43,083.67	52,320.00	17,554.33	24,320.00	(28,000.00)	(53.52)	41,269.00	16,949.00	69.69
860.200 - Auto Repair & Maintenance	207,970.82	251,864.09	200,000.00	126,287.71	200,000.00	-	-	200,000.00	-	-
863.000 - Gasoline	46,810.89	82,888.78	90,000.00	92,675.15	150,000.00	60,000.00	66.67	150,000.00	-	-
FM 865.000 - Insurance & Bonds	50,047.00	51,677.06	63,255.00	46,220.68	58,204.00	(5,051.00)	(7.99)	73,094.00	14,890.00	25.58
FM 865.500 - Deductible Expense	-	7,902.00	22,500.00	-	20,000.00	(2,500.00)	(11.11)	20,000.00	-	-
920.000 - Utilities	94,982.50	100,256.47	100,000.00	69,993.89	114,000.00	14,000.00	14.00	114,000.00	-	-
930.100 - Building Maintenance	127,027.09	77,586.15	145,058.00	72,568.94	145,058.00	-	-	169,200.00	24,142.00	16.64
FM 955.400 - Settlement	2,227.09	2,308.38	2,393.00	2,392.64	2,393.00	-	-	2,480.00	87.00	3.64
FM 963.101 - General Fund Administrative Fee	255,437.00	293,095.00	346,110.00	-	346,110.00	-	-	326,397.00	(19,713.00)	(5.70)

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FM 965.500 - Property Tax Refund Expense	2,320.73	11,817.96	17,664.00	-	7,788.00	(9,876.00)	(55.91)	8,840.00	1,052.00	13.51
980.000 - Equipment	160,987.10	171,416.62	265,767.00	73,309.39	275,966.00	10,199.00	3.84	301,189.00	25,223.00	9.14
FM 991.000 - Loan/Bond Principal Payments	326,400.00	333,600.00	345,600.00	345,600.00	345,600.00	-	-	355,200.00	9,600.00	2.78
FM 995.000 - Bond Interest Expense	146,140.80	134,068.80	121,781.00	110,470.80	121,781.00	-	-	109,103.00	(12,678.00)	(10.41)
FM 999.427 - Transfer to Capital Improvement Fund	459,270.00	830,622.00	805,622.00	-	671,677.00	(133,945.00)	(16.63)	671,677.00	-	-
Department Total: Fire Department	16,061,527.87	17,523,779.73	18,272,315.00	11,436,234.56	18,237,400.00	(34,915.00)	(0.19)	19,673,096.00	1,435,696.00	7.87

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.