

Expense Budget Performance Report
340
Through Date: 10/12/23

Account Number	2021 Actual	2022 Actual	2023 Original	2023 Y-T-D	2023 Amended	2023 Projected Change	2023 Percent Change	2024 Proposed	2024 Proposed Change	2024 Percent Change
<u>Fund: 206 - Fire Fund</u>										
<u>Department: 340 - Fire Department</u>										
FM 702.000 - Salary and Base Wages	5,962,283.54	6,278,534.00	6,899,475.00	4,843,064.43	6,629,174.00	(270,301.00)	(3.92)	7,156,992.00	527,818.00	7.96
702.050 - FLSA	137,832.95	133,524.40	144,900.00	109,396.85	144,900.00	-	-	156,492.00	11,592.00	8.00
703.000 - Overtime	534,196.98	454,021.08	310,500.00	391,270.24	500,000.00	189,500.00	61.03	400,000.00	(100,000.00)	(20.00)
703.050 - Overtime - Training	113,717.31	112,423.96	155,000.00	105,063.67	120,000.00	(35,000.00)	(22.58)	210,000.00	90,000.00	75.00
703.200 - Court Time	-	324.41	1,200.00	734.54	1,200.00	-	-	1,200.00	-	-
FM 703.500 - Comp Time in Cash	1,307.29	(762.56)	-	(209.69)	-	-	-	-	-	-
703.999 - Doubletime	8,306.28	4,413.30	17,314.00	153.52	17,314.00	-	-	18,700.00	1,386.00	8.01
FM 704.100 - Vacation Time in Cash	92,110.62	102,664.43	142,900.00	115,366.12	118,900.00	(24,000.00)	(16.79)	85,800.00	(33,100.00)	(27.84)
FM 705.100 - Holiday Pay in Cash	329,757.00	345,654.44	390,845.00	27,132.96	363,837.00	(27,008.00)	(6.91)	405,677.00	41,840.00	11.50
FM 706.100 - Sick Time in Cash	233,516.46	234,289.58	312,100.00	5,252.99	312,600.00	500.00	0.16	329,200.00	16,600.00	5.31
FM 707.050 - Personal Time in Cash	2,002.47	-	-	-	-	-	-	-	-	-
FM 708.000 - Longevity	250,603.34	245,399.17	234,442.00	210,906.34	241,254.00	6,812.00	2.91	203,881.00	(37,373.00)	(15.49)
FM 708.500 - Bonus - Signing, Performance, Etc.	14,500.00	15,750.00	20,000.00	6,750.00	23,500.00	3,500.00	17.50	19,500.00	(4,000.00)	(17.02)
709.000 - Education & Training	77,890.35	65,565.96	163,000.00	47,441.96	70,000.00	(93,000.00)	(57.06)	133,000.00	63,000.00	90.00
709.300 - Education Reimbursement	-	52,349.77	80,000.00	41,569.72	80,000.00	-	-	80,000.00	-	-
717.000 - Temporary Labor	15,749.09	-	5,000.00	-	1,000.00	(4,000.00)	(80.00)	5,000.00	4,000.00	400.00
FM 718.000 - Meeting Fees	402.50	350.00	800.00	192.50	300.00	(500.00)	(62.50)	450.00	150.00	50.00
FM 719.000 - Employment Exam	11,833.70	320.14	12,000.00	12,200.45	12,500.00	500.00	4.17	350.00	(12,150.00)	(97.20)
FM 719.600 - Pre-Employment Physical/Medical Exam	11,453.50	20,920.25	9,500.00	11,649.00	12,000.00	2,500.00	26.32	7,000.00	(5,000.00)	(41.67)
FM 720.000 - Payroll Taxes - Employer	565,983.01	572,988.38	671,728.00	422,888.62	659,173.00	(12,555.00)	(1.87)	700,889.00	41,716.00	6.33
FM 720.900 - OPEB Annual Cost	1,828,593.86	1,636,503.54	1,806,566.00	1,032,383.00	1,177,834.00	(628,732.00)	(34.80)	1,910,862.00	733,028.00	62.24
FM 721.000 - Retirement - Employer	196,611.56	264,608.18	343,803.00	230,461.17	413,910.00	70,107.00	20.39	473,155.00	59,245.00	14.31
FM 721.100 - Police & Fire Pension Fund Contribution	1,230,136.80	1,149,903.16	1,258,669.00	1,016,935.20	1,258,211.00	(458.00)	(0.04)	1,432,182.00	173,971.00	13.83
FM 722.000 - Health Insurance - Actives	770,847.57	837,126.14	954,900.00	579,039.53	896,200.00	(58,700.00)	(6.15)	940,100.00	43,900.00	4.90
FM 722.100 - Health Insurance - Retirees	-	-	-	637,064.33	-	-	-	-	-	-
FM 722.500 - Life, STD & LTD Insurance - Actives	68,573.66	73,142.43	84,900.00	62,152.41	75,500.00	(9,400.00)	(11.07)	84,200.00	8,700.00	11.52
FM 722.550 - Life, STD & LTD Insurance - Retirees	-	-	-	52.50	-	-	-	-	-	-
FM 722.700 - Self Funded Health Claims - Retirees	-	-	-	44,050.74	-	-	-	-	-	-
FM 722.800 - Employer RMSA Contributions - Actives	40.00	720.00	960.00	800.00	613,160.00	612,200.00	63,770.83	121,440.00	(491,720.00)	(80.19)
FM 722.998 - Employer HSA Contributions - Retirees	-	-	-	37,282.84	-	-	-	-	-	-
FM 722.999 - Employer HSA Contributions - Actives	160,702.40	170,191.08	171,250.00	175,034.32	175,247.00	3,997.00	2.33	166,250.00	(8,997.00)	(5.13)
FM 723.000 - Workers Comp Insurance	27,383.80	28,332.24	29,454.00	29,895.01	30,260.00	806.00	2.74	30,861.00	601.00	1.99

Expense Budget Performance Report
340
Through Date: 10/12/23

Account Number	2021 Actual	2022 Actual	2023 Original	2023 Y-T-D	2023 Amended	2023 Projected Change	2023 Percent Change	2024 Proposed	2024 Proposed Change	2024 Percent Change
FM 723.500 - Unemployment	-	704.46	-	-	1,608.00	1,608.00	-	2,005.00	397.00	24.69
FM 723.700 - Workers Comp Claims	121,188.75	88,325.62	75,000.00	52,512.63	60,000.00	(15,000.00)	(20.00)	75,000.00	15,000.00	25.00
FM 724.000 - Police Officer/Firefighter Additional Retirement Benefit	41,000.00	44,000.00	47,000.00	46,000.00	46,000.00	(1,000.00)	(2.13)	51,000.00	5,000.00	10.87
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	26,834.39	34,436.40	35,000.00	25,475.45	35,000.00	-	-	42,050.00	7,050.00	20.14
726.550 - Medical Supplies	110,279.62	97,682.96	120,000.00	81,809.49	120,000.00	-	-	120,000.00	-	-
726.600 - Uniform and Clothing Expense	146,006.53	134,658.22	140,000.00	156,886.73	190,000.00	50,000.00	35.71	155,000.00	(35,000.00)	(18.42)
727.000 - Office Supplies	3,883.35	6,269.80	7,000.00	4,132.52	6,000.00	(1,000.00)	(14.29)	6,000.00	-	-
728.000 - Membership Dues & Conferences	1,385.83	1,667.90	2,750.00	1,870.99	2,750.00	-	-	2,833.00	83.00	3.02
730.300 - Equipment Maintenance & Supplies	13,833.61	25,399.89	56,023.00	40,597.06	50,000.00	(6,023.00)	(10.75)	50,000.00	-	-
FM 732.100 - Meal Allowance	59,003.88	65,056.72	69,000.00	65,803.64	66,761.00	(2,239.00)	(3.24)	92,500.00	25,739.00	38.55
770.000 - Emergency Preparedness Expense	16,168.93	16,336.17	25,000.00	8,935.75	25,000.00	-	-	25,000.00	-	-
FM 801.206 - 911 Cost Reimbursement to Police Fund	469,027.00	523,013.00	587,474.00	-	521,659.00	(65,815.00)	(11.20)	308,589.00	(213,070.00)	(40.84)
FM 802.000 - Audit Fees	7,381.25	6,672.65	9,389.00	7,676.50	9,670.00	281.00	2.99	10,511.00	841.00	8.70
802.500 - Consulting Fees	240.00	2,240.00	4,000.00	1,740.00	29,000.00	25,000.00	625.00	4,000.00	(25,000.00)	(86.21)
804.206 - Ambulance Billing Administrative Fees	122,351.73	130,821.43	130,000.00	107,758.11	136,500.00	6,500.00	5.00	139,000.00	2,500.00	1.83
804.600 - Network Support	51,475.35	58,119.02	58,000.00	43,466.73	58,000.00	-	-	105,000.00	47,000.00	81.03
FM 804.800 - Health Consultant & Insurance Fees - Retirees	8,248.28	8,081.53	8,192.00	4,374.63	8,422.00	230.00	2.81	8,454.00	32.00	0.38
FM 804.900 - Health Consultant & Insurance Fees - Actives	10,943.52	11,448.53	11,428.00	6,203.14	11,203.00	(225.00)	(1.97)	11,239.00	36.00	0.32
807.000 - Engineering Consulting Fees	4,292.60	2,042.60	8,500.00	883.50	5,000.00	(3,500.00)	(41.18)	12,000.00	7,000.00	140.00
810.600 - IT Licensing & Maintenance	58,254.29	77,015.74	125,400.00	114,989.71	125,400.00	-	-	113,000.00	(12,400.00)	(9.89)
811.000 - Legal Fees	1,260.00	157.50	5,000.00	707.13	1,500.00	(3,500.00)	(70.00)	5,000.00	3,500.00	233.33
FM 812.000 - Negotiations	-	2,850.00	23,000.00	17,944.50	25,000.00	2,000.00	8.70	-	(25,000.00)	(100.00)
FM 813.000 - Labor Matters, Grievances, Etc.	4,093.95	5,917.30	6,000.00	4,636.00	6,000.00	-	-	6,000.00	-	-
830.004 Bank Charges	775.13	-	500.00	-	-	(500.00)	(100.00)	-	-	-
FM 841.100 - Ambulance Billing Writeoffs	1,157,057.69	1,105,769.31	1,338,920.00	909,821.16	1,314,950.00	(23,970.00)	(1.79)	1,341,249.00	26,299.00	2.00
850.000 - Communications	45,583.95	49,121.29	55,000.00	38,710.65	60,000.00	5,000.00	9.09	60,000.00	-	-
FM 860.000 - Auto Insurance Expense	43,083.67	23,797.66	41,269.00	31,477.25	39,978.00	(1,291.00)	(3.13)	52,578.00	12,600.00	31.52
860.200 - Auto Repair & Maintenance	251,864.09	200,105.10	200,000.00	198,813.93	250,000.00	50,000.00	25.00	230,000.00	(20,000.00)	(8.00)
863.000 - Gasoline	82,888.78	139,906.08	150,000.00	89,037.80	125,000.00	(25,000.00)	(16.67)	125,000.00	-	-
FM 865.000 - Insurance & Bonds	51,677.06	57,389.39	73,094.00	60,789.08	75,737.00	2,643.00	3.62	98,668.00	22,931.00	30.28
FM 865.500 - Deductible Expense	7,902.00	-	20,000.00	-	10,000.00	(10,000.00)	(50.00)	20,000.00	10,000.00	100.00
920.000 - Utilities	100,256.47	108,403.88	114,000.00	74,601.90	120,000.00	6,000.00	5.26	120,000.00	-	-
930.100 - Building Maintenance	77,586.15	105,432.62	169,200.00	99,911.97	133,200.00	(36,000.00)	(21.28)	238,000.00	104,800.00	78.68
FM 955.400 - Settlement	2,308.38	2,392.64	2,480.00	2,479.97	2,480.00	-	-	2,571.00	91.00	3.67
FM 963.101 - General Fund Administrative Fee	293,095.00	346,110.00	326,397.00	326,397.00	326,397.00	-	-	323,325.00	(3,072.00)	(0.94)

Expense Budget Performance Report
340
Through Date: 10/12/23

Account Number	2021 Actual	2022 Actual	2023 Original	2023 Y-T-D	2023 Amended	2023 Projected Change	2023 Percent Change	2024 Proposed	2024 Proposed Change	2024 Percent Change
FM 965.500 - Property Tax Refund Expense	11,817.96	16,648.30	8,840.00	-	1,374.00	(7,466.00)	(84.46)	9,561.00	8,187.00	595.85
980.000 - Equipment	171,416.62	104,456.99	301,189.00	176,472.81	286,108.00	(15,081.00)	(5.01)	256,850.00	(29,258.00)	(10.23)
FM 991.000 - Loan/Bond Principal Payments	333,600.00	345,600.00	355,200.00	355,200.00	355,200.00	-	-	367,200.00	12,000.00	3.38
FM 995.000 - Bond Interest Expense	134,068.80	121,780.80	109,103.00	98,392.80	109,103.00	-	-	95,870.00	(13,233.00)	(12.13)
FM 999.427 - Transfer to Capital Improvement Fund	830,622.00	671,677.00	671,677.00	-	762,133.00	90,456.00	13.47	762,133.00	-	-
Department Total: Fire Department	17,523,779.73	17,545,453.06	19,715,919.00	13,456,391.70	19,464,795.00	(251,124.00)	(1.27)	20,525,055.00	1,060,260.00	5.45

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