

Expense Budget Performance Report

305

Through Date: 10/12/23

<u>Account Number</u>	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: 207 - Police Fund</u>										
<u>Department: 305 - Police Department</u>										
FM 702.000 - Salary and Base Wages	7,040,947.52	7,606,002.11	8,686,983.00	6,419,757.78	8,459,672.00	(227,311.00)	(2.62)	8,675,663.00	215,991.00	2.55
702.050 - FLSA	11,198.10	11,273.08	11,200.00	6,782.43	11,200.00	-	-	11,500.00	300.00	2.68
703.000 - Overtime	652,809.37	881,271.20	800,000.00	588,573.48	800,000.00	-	-	800,000.00	-	-
FM 703.100 - Show Up Time	55,033.12	56,163.74	76,854.00	49,342.89	68,753.00	(8,101.00)	(10.54)	84,186.00	15,433.00	22.45
703.200 - Court Time	73,632.74	71,595.02	100,000.00	54,369.38	75,000.00	(25,000.00)	(25.00)	75,000.00	-	-
FM 703.500 - Comp Time in Cash	15,863.80	24,186.35	35,400.00	20,106.87	35,400.00	-	-	34,400.00	(1,000.00)	(2.82)
703.999 - Doubletime	12,566.00	3,855.94	12,000.00	-	12,000.00	-	-	12,000.00	-	-
FM 704.100 - Vacation Time in Cash	144,406.69	114,964.51	99,500.00	51,422.32	87,800.00	(11,700.00)	(11.76)	102,700.00	14,900.00	16.97
FM 705.100 - Holiday Pay in Cash	313,650.93	325,277.31	363,637.00	8,536.52	346,782.00	(16,855.00)	(4.64)	391,665.00	44,883.00	12.94
FM 706.100 - Sick Time in Cash	117,501.35	70,932.63	82,200.00	18,358.42	53,200.00	(29,000.00)	(35.28)	87,300.00	34,100.00	64.10
FM 707.050 - Personal Time in Cash	6,566.37	8,672.89	11,700.00	1,451.88	3,300.00	(8,400.00)	(71.79)	7,700.00	4,400.00	133.33
FM 708.000 - Longevity	256,672.77	218,473.58	217,485.00	189,196.35	200,635.00	(16,850.00)	(7.75)	202,713.00	2,078.00	1.04
FM 708.500 - Bonus - Signing, Performance, Etc.	3,450.00	13,875.00	20,000.00	37,083.31	51,800.00	31,800.00	159.00	72,382.00	20,582.00	39.73
709.000 - Education & Training	57,308.64	68,674.30	130,000.00	52,294.25	75,000.00	(55,000.00)	(42.31)	130,000.00	55,000.00	73.33
709.050 - Per Diem, Lodging, Parking	16,754.75	19,566.36	20,000.00	7,548.26	18,000.00	(2,000.00)	(10.00)	20,000.00	2,000.00	11.11
FM 709.200 - Range Pay	16,170.00	16,290.00	18,800.00	17,320.00	18,800.00	-	-	18,800.00	-	-
709.300 - Education Reimbursement	34,083.50	6,681.46	20,000.00	1,042.00	5,000.00	(15,000.00)	(75.00)	20,000.00	15,000.00	300.00
FM 710.000 - MSAG/TAC/Instructor Pay	9,791.69	7,449.36	8,500.00	461.76	500.00	(8,000.00)	(94.12)	-	(500.00)	(100.00)
717.000 - Temporary Labor	153,318.59	189,696.57	231,000.00	121,934.07	170,000.00	(61,000.00)	(26.41)	256,000.00	86,000.00	50.59
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	300.84	13,120.75	13,000.00	2,357.11	2,500.00	(10,500.00)	(80.77)	22,000.00	19,500.00	780.00
FM 719.600 - Pre-Employment Physical/Medical Exam	13,940.50	19,793.00	7,000.00	6,449.00	7,000.00	-	-	7,000.00	-	-
FM 720.000 - Payroll Taxes - Employer	666,619.28	718,839.93	838,481.00	563,906.93	808,375.00	(30,106.00)	(3.59)	842,031.00	33,656.00	4.16
FM 720.900 - OPEB Annual Cost	1,929,066.76	2,090,157.70	2,277,617.00	1,264,050.00	2,250,185.00	(27,432.00)	(1.20)	2,418,014.00	167,829.00	7.46
FM 721.000 - Retirement - Employer	253,764.09	425,873.23	577,061.00	408,132.45	597,440.00	20,379.00	3.53	665,772.00	68,332.00	11.44
FM 721.100 - Police & Fire Pension Fund Contribution	1,332,648.20	1,245,728.84	1,363,558.00	1,101,679.80	1,363,062.00	(496.00)	(0.04)	1,551,530.00	188,468.00	13.83
FM 722.000 - Health Insurance - Actives	761,185.51	769,619.68	929,400.00	559,725.43	881,300.00	(48,100.00)	(5.18)	954,200.00	72,900.00	8.27
FM 722.100 - Health Insurance - Retirees	-	-	-	740,800.42	-	-	-	-	-	-
FM 722.500 - Life, STD & LTD Insurance - Actives	68,734.59	70,902.65	88,600.00	65,491.25	79,900.00	(8,700.00)	(9.82)	89,600.00	9,700.00	12.14
FM 722.550 - Life, STD & LTD Insurance - Retirees	-	-	-	104.95	-	-	-	-	-	-
FM 722.700 - Self Funded Health Claims - Retirees	-	-	-	63,248.14	-	-	-	-	-	-
FM 722.800 - Employer RMSA Contributions - Actives	2,720.00	4,320.00	6,240.00	4,880.00	6,000.00	(240.00)	(3.85)	7,440.00	1,440.00	24.00
FM 722.998 - Employer HSA Contributions - Retirees	-	-	-	86,588.69	-	-	-	-	-	-

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FM 722.999 - Employer HSA Contributions - Actives	138,991.53	146,978.48	156,288.00	153,561.07	154,988.00	(1,300.00)	(0.83)	157,750.00	2,762.00	1.78
FM 723.000 - Workers Comp Insurance	33,401.39	34,316.32	34,696.00	35,210.33	35,635.00	939.00	2.71	36,499.00	864.00	2.42
FM 723.700 - Workers Comp Claims	37,712.72	38,816.96	27,500.00	67,560.78	110,000.00	82,500.00	300.00	55,000.00	(55,000.00)	(50.00)
FM 724.000 - Police Officer/Firefighter Additional Retirement Benefit	31,500.00	29,250.00	29,250.00	28,000.00	28,000.00	(1,250.00)	(4.27)	28,000.00	-	-
725.300 - Police Cadet Expense	25,233.50	31,692.62	26,000.00	3,184.11	5,000.00	(21,000.00)	(80.77)	7,000.00	2,000.00	40.00
726.000 - Operating Supplies	28,382.98	36,042.74	35,000.00	23,139.91	35,000.00	-	-	35,000.00	-	-
726.003 - Operating Supplies - Youth Academy	1,485.62	1,985.83	2,200.00	4,042.93	4,500.00	2,300.00	104.55	4,500.00	-	-
726.100 - Range Supplies	59,444.14	77,086.88	102,000.00	74,782.54	95,000.00	(7,000.00)	(6.86)	87,000.00	(8,000.00)	(8.42)
726.600 - Uniform and Clothing Expense	106,137.28	118,090.85	115,000.00	97,333.46	115,000.00	-	-	115,000.00	-	-
727.000 - Office Supplies	21,349.34	24,079.19	23,000.00	20,516.71	27,500.00	4,500.00	19.57	27,500.00	-	-
727.600 - DARE Supplies	-	662.00	7,000.00	120.00	120.00	(6,880.00)	(98.29)	500.00	380.00	316.67
728.000 - Membership Dues & Conferences	17,309.55	15,271.99	17,500.00	14,482.62	20,000.00	2,500.00	14.29	20,500.00	500.00	2.50
730.300 - Equipment Maintenance & Supplies	161,569.56	192,253.07	380,000.00	131,380.97	250,000.00	(130,000.00)	(34.21)	280,000.00	30,000.00	12.00
730.800 - Shred Service	4,220.00	4,040.00	2,200.00	850.00	4,250.00	2,050.00	93.18	4,250.00	-	-
732.500 - Replacement Vests	12,190.00	11,239.50	12,000.00	3,386.00	12,000.00	-	-	12,000.00	-	-
FM 770.000 - Emergency Preparedness Expense	4,042.23	4,084.04	6,250.00	-	6,250.00	-	-	6,250.00	-	-
789.000 - Canine Expense	4,280.95	2,222.46	19,000.00	11,253.89	16,000.00	(3,000.00)	(15.79)	16,000.00	-	-
FM 802.000 - Audit Fees	8,250.00	7,458.00	10,494.00	8,580.00	10,808.00	314.00	2.99	11,748.00	940.00	8.70
802.500 - Consulting Fees	9,175.00	260.00	500.00	4,868.75	5,000.00	4,500.00	900.00	500.00	(4,500.00)	(90.00)
804.600 - Network Support	51,522.88	62,880.41	72,700.00	57,849.85	72,700.00	-	-	120,000.00	47,300.00	65.06
FM 804.800 - Health Consultant & Insurance Fees - Retirees	9,645.40	10,169.53	10,122.00	5,419.52	10,238.00	116.00	1.15	10,206.00	(32.00)	(0.31)
FM 804.900 - Health Consultant & Insurance Fees - Actives	10,631.65	10,318.53	10,424.00	5,774.64	10,370.00	(54.00)	(0.52)	10,501.00	131.00	1.26
811.000 - Legal Fees	1,380.00	4,441.50	10,000.00	3,299.87	10,000.00	-	-	10,000.00	-	-
FM 812.000 - Negotiations	7,110.00	7,298.95	7,000.00	456.00	500.00	(6,500.00)	(92.86)	-	(500.00)	(100.00)
FM 813.000 - Labor Matters, Grievances, Etc.	33,857.95	5,097.10	20,000.00	760.00	5,000.00	(15,000.00)	(75.00)	15,000.00	10,000.00	200.00
850.000 - Communications	36,306.29	36,115.58	38,500.00	28,923.80	38,500.00	-	-	29,500.00	(9,000.00)	(23.38)
850.207 - Cost Recovery Expense	33.16	60.00	200.00	-	200.00	-	-	200.00	-	-
850.215 - Postage	5,487.89	7,477.72	5,500.00	1,573.78	5,500.00	-	-	6,000.00	500.00	9.09
FM 860.000 - Auto Insurance Expense	67,896.72	35,847.73	66,233.00	53,116.25	67,461.00	1,228.00	1.85	88,701.00	21,240.00	31.48
860.200 - Auto Repair & Maintenance	122,130.29	142,588.78	165,000.00	118,856.76	165,000.00	-	-	175,000.00	10,000.00	6.06
863.000 - Gasoline	169,624.53	236,827.31	250,000.00	173,512.34	230,000.00	(20,000.00)	(8.00)	230,000.00	-	-
FM 865.000 - Insurance & Bonds	154,618.62	157,281.01	186,924.00	153,563.80	193,751.00	6,827.00	3.65	255,846.00	62,095.00	32.05
FM 865.500 - Deductible Expense	1,775.27	28,224.73	30,000.00	10,000.00	25,000.00	(5,000.00)	(16.67)	30,000.00	5,000.00	20.00
880.207 - Crossing Guard Expense	75,201.55	84,596.68	100,000.00	63,771.77	90,000.00	(10,000.00)	(10.00)	90,000.00	-	-
880.600 - Sex Offender Reg/Vulnerable Impaired Fee to State	2,070.00	2,280.00	2,500.00	1,800.00	2,500.00	-	-	2,500.00	-	-
920.000 - Utilities	63,675.30	70,565.03	71,000.00	44,452.79	75,000.00	4,000.00	5.63	80,000.00	5,000.00	6.67

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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
930.100 - Building Maintenance	50,082.69	56,076.80	55,000.00	44,893.95	60,000.00	5,000.00	9.09	60,000.00	-	-
955.000 - Other Expenses	13,261.43	23,585.66	25,000.00	11,370.61	20,000.00	(5,000.00)	(20.00)	20,000.00	-	-
FM 963.101 - General Fund Administrative Fee	344,675.00	400,545.00	355,499.00	355,499.00	355,499.00	-	-	360,596.00	5,097.00	1.43
FM 965.500 - Property Tax Refund Expense	14,929.29	21,338.87	11,228.00	-	1,576.00	(9,652.00)	(85.96)	11,608.00	10,032.00	636.55
980.000 - Equipment	79,273.80	89,737.84	139,900.00	94,480.88	139,500.00	(400.00)	(0.29)	137,000.00	(2,500.00)	(1.79)
981.000 - Capital Outlay - Vehicles	702,271.20	462,917.17	799,314.00	228,331.53	766,922.00	(32,392.00)	(4.05)	837,000.00	70,078.00	9.14
FM 991.000 - Loan/Bond Principal Payments	487,316.00	500,316.00	384,800.00	384,800.00	384,800.00	-	-	401,502.00	16,702.00	4.34
FM 995.000 - Bond Interest Expense	145,241.20	131,929.20	118,195.00	106,592.20	118,195.00	-	-	103,859.00	(14,336.00)	(12.13)
FM 999.427 - Transfer to Capital Improvement Fund	64,031.00	274,440.00	274,440.00	-	213,827.00	(60,613.00)	(22.09)	213,827.00	-	-
Department Total: Police Department	17,439,833.10	18,712,395.25	21,262,373.00	15,144,542.05	20,485,994.00	(776,379.00)	(3.65)	21,763,889.00	1,277,895.00	6.24

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.