

Comparison of BSO Proposal to FIRE DEPARTMENT ADOPTED BUDGET FOR FY 2019/20

		COHB		BROWARD SHERIFF OFFICE	
OBJ. CODE	ACCOUNT NAME/CLASSIFICATION	2020 REC. (8/6/19)	2020 ADOPTED	PROPOSAL 2020 (8/30/19)	
512000	REGULAR SALARIES & WAGES	\$ 7,011,559	\$ 7,011,559	\$ 7,411,975	
514000	OVERTIME PAY	425,000	425,000	425,000	
515050	STATE INCENTIVE PAY	46,800	46,800	-	SPECIAL PAY
515100	CLOTHING ALLOWANCE	30,000	30,000		
515155	PHONE ALLOWANCE	4,620	4,620		
515200	SICK LEAVE BUYBACK	72,277	72,277		
515250	PAYOUTS-CIVIL SERVICE	73,395	73,395		
515300	PAYOUTS-SICK LEAVE	296,255	296,255		
515350	PAYOUTS-VACATION PAY	136,810	136,810		
521050	TAXES - SOCIAL SECURITY	418,031	418,613	590,958	
521100	TAXES - MEDICARE	98,644	98,644		
522100	PENSIONS - POLICE/FIRE		MOVED BELOW		
522150	PENSIONS - GENERAL EMPLOYEES	24,194	24,962	3,831	
522200	PENSIONS - ICMA 401(a)	3,591	3,591		
522300	PENSIONS - 401(a) MATCH PGM	203,851	203,851		
522350	PENSIONS - RETIREMENT HEALTH	59,970	59,970		
	VEBA	160,000	160,000		
523050	HEALTH INSURANCE	974,125	974,125	1,155,553	LIFE/HEALTH
523100	DENTAL INSURANCE	10,060	10,060		
523150	LIFE INSURANCE	6,786	6,786		
523200	LONG-TERM DISABILITY INSURANCE	1,564	1,564		
524000	WORKERS' COMPENSATION	348,850	348,850	317,642	
				70,952	OPEB
				656,489	BSO OVERHEAD ALLOCATION
				252,633	IAFF/BIVA
	TOTAL SALARIES & BENEFITS	10,406,382	10,407,732	10,885,033	
531060	AMBULANCE LICENSE FEES	2,800	2,800		
534010	OUTSIDE SERVICES	114,100	114,100	54,400	PROF SVC/ADMIN + CONTRACT SERVICES
534011	BIO-HAZARDOUS WASTE AND OXYGEN	12,000	12,000	18,000	WATER & WASTE DISPOSAL
534020	LINEN SERVICE	2,000	-		
534040	SPECIAL EVENTS	1,250	1,250		
				20,000	OTHER CHARGES/OBL
540160	REIMBURSABLE TRAVEL EXP.	300	300		
541010	PHONE & COMMUNICATIONS	-	-	16,296	COMMUNICATION (ALL)
543010	ELECTRICITY	51,000	51,000	53,500	UTILITY SERVICE
543030	NATURAL GAS	4,000	4,000		
544020	COPIER/OFFICE EQUIP LEASES	4,512	4,512	5,000	R/L OFFICE MACHINES
544040	SPACE RENTAL/LEASES	-	-	20,000	R/L BUILDING/GROUNDS
				87,705	INS/ADMIN-BONDS/INS
546020	COMMUNICATIONS EQUIPMENT	7,000	7,000	15,000	R/M COM-EQUIP
546070	MACHINERY & EQUIP-OUTSIDE	81,576	81,576	1,500	R/L EQUIPMENT
				62,500	R/M EQUIPMENT
546110	VEHICLE-OUTSIDE SERVICES	130,000	130,000	220,000	R/M VEHICLES
547000	PRINTING AND BINDING	4,000	4,000	3,000	CONTRACT PRINTING & BINDING + POSTAGE
549530	ADMIN CHGS TO FLEET SERVICES	44,349	44,349		
				237,250	TRANSFER TO GENERAL FUND(BSO ADMIN OVERHEAD)
549990	WORKING RESERVES	-	-	131,769	OPEB RESERVES
551000	OFFICE SUPPLIES	4,000	4,000	7,500	OFFICE SUPPLIES (MISC) + OFFICE SUPPLIES (OFFICE)
				500	OFFICE SUPPLIES POSTAGE
552010	SPECIALIZED SUPPLIES	6,878	6,878	128,000	OPER SUPPLY/MISC + OPER SUPPLIES-INSTIT
552010	BATTERIES AND SPECIALIZED SUPP	6,000	6,000		
552030	EQUIPMENT TOOLS SUPPLIES	18,275	14,275	30,000	OPER SUPPLIES-TOOLS
552030	EQUIPMENT SUPPLIES AND REPAIR	8,480	8,480	5,000	OPER SUPPLIES-KITCHEN SUPPLY
552030	EQUIPMENT TOOLS SUPPLIES	4,050	4,050		
552040	JANITORIAL SUPPLIES	11,000	11,000	11,000	OFF SUPP/Cln/JANITORIAL
552050	MEDICAL SUPPLIES	85,000	85,000		
552140	DIESEL FUEL	48,210	48,210		
552150	MOTOR VEHICLE GAS	14,902	9,902	50,000	OPER 'SUPPLIES/GAS/OIL/LUBE
552190	TRAINING PROGRAM SUPPLIES	8,000	6,000	-	
552200	UNIFORMS PURCHASED	25,500	25,500	49,000	OPERATING SUPPLY-UNIFORMS
552200	PROTECTIVE CLOTHING	114,575	70,375		
552210	BUILDING SUPPLIES/MATERIALS	66,000	7,000	83,000	R/M BUILD/GROUND
552230	CITY MGR PROJ/PGM SUPPLIES	-	-		
552240	MOTOR VEHICLE PARTS & SUP	5,000	2,000		
552250	MACHINERY & EQUIP. PARTS	12,500	12,500		
552270	EMERGENCY PREP & RECOVERY		MOVED BELOW		
554010	BOOKS & PUBLICATIONS	3,100	3,100	3,500	BOOKS/PUB/SUB
554030	DUES & MEMBERSHIPS	3,711	3,711	3,100	DUES/MEMBERSHIP
554040	INTERNET SUBSCRIPTION/SVC	1,495	1,495	3,600	DATA PROCESSING
				2,500	SOFTWARE LESS THAN \$1,000
				5,000	COMPUTERS LESS THAN \$1,000
555010	COMPUTER TRAINING	10,000	10,000	-	
555020	MEETINGS & SEMINARS	-	4,948	5,000	TRAVEL IN/OUT STATE
555040	GENERAL EMPLOYEE TRAINING	25,000	25,000	5,000	TRAINING/MISC
				30,000	EDUCATION/TUITION
555050	FIRE DEPT TRAINING PROGRA	22,800	14,800		
555051	COMMUNITY MENTORSHIP PROGRAM		MOVED BELOW		
555052	PUBLIC EDUCATION PROGRAM		MOVED BELOW		
555060	LICENSE & RECERTIFICATION	4,940	4,940		
564030	TRUCKS	-	-		
564040	MACHINERY & EQUIPMENT	259,000	275,000	63,000	COMMUNICATIONS + MACH-EQUIP/EQUIPMENT
564070	COMPUTER HARDWARE >\$1000	-	-		
565000	CONSTRUCTION IN PROGRESS	-	-		

SUB - TOTAL:	\$	11,633,685	\$	11,528,783	\$	12,315,653
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OTHER COST THE CITY WILL CONTINUE TO INCUR:

522100	PENSIONS - POLICE/FIRE	6,902,611	6,902,611	1,967,650
552270	EMERGENCY PREP & RECOVERY	7,500	7,500	
555052	PUBLIC EDUCATION PROGRAM	-	-	
564040	MACHINERY & EQUIPMENT - MINOR REPAIRS	26,000	10,000	
549248	INTERFUND DEBT SERV CAPITAL FD	318,511	318,511	
<b>SUB - TOTAL - OTHER COST THE CITY WILL CONTINUE TO INCUR:</b>				
		<b>\$ 7,254,622</b>	<b>\$ 7,238,622</b>	<b>\$ 1,967,650</b>

NOTES: This scenario is the assumption that all employees remain on their current pension option

1. For salaries, a 2% COLA and anniversary increases are included for 2019/20
2. Police/Fire Pension has been updated based on the most recent Pension Valuation and the FRS cost from BSO.

RECAP OF FY 2019/20 FIRE DEPARTMENT BUDGET PROPOSALS FROM COHB & BSO

SALARIES AND BENEFITS	10,406,382	10,407,732	10,885,033
OPERATING/CAPITAL EXPENDITURES	1,227,303	1,121,051	1,430,620
SUB-TOTAL	11,633,685	11,528,783	12,315,653

OTHER FACTORS:			
BSO PENSION COSTS			1,967,650 *
OTHER COST THE CITY WILL CONTINUE TO FUND (PENSION, BUILDING MAINTENANCE & DEBT SERVICE PAYMENT FOR NEW STATION)	7,254,622	7,238,622	5,270,972
TOTAL	18,888,307	18,767,405	19,554,275

	Prior to budget cuts:	After additional budget cuts:
DIFFERENCE	681,968	786,870 **

\*A credit of \$1,967,650 is given because BSO's price assumes that all staff would be in FRS, but they will refund the employees that will elect to stay in the City's pension plan.

\*\*This number has been corrected to reflect a \$54,479 reporting error in health insurance costs due to an excel calculation error.