

AGENDA FOR A FINANCE COMMITTEE  
MEETING FOR TUESDAY, MAY 23, 2017  
3:00 PM, SMALL CONFERENCE ROOM,  
SECOND FLOOR, MUNICIPAL BUILDING

(Councilmen Stanley, Kuhl, Mercer, and Reynolds)

- I. CALL TO ORDER – Councilman John Reed, Chairman
- II. ROLL CALL
- III. MINUTES – no minutes
- IV. NEW BUSINESS
  1. Year-end budget revision for the General Fund Fiscal Year 2016/2017.
  2. Year-end budget revision for the Coal Severance Special Revenue Fund Fiscal Year 2016/2017.
- V. ADJOURNMENT

**RESOLUTION**

BE IT RESOLVED BY THE COUNCIL OF THE CITY OF PARKERSBURG that the Mayor, or his designee, be authorized to request approval from State Auditor's Office for the following budget revision within the General Fund for the Fiscal Years 2016-2017 prior to the expenditure or obligation of funds for which no appropriation or insufficient appropriation currently exists, and to make said budget revisions upon the State Auditor's approval:

**GENERAL FUND**

**REVENUE REVISION**

<b>FUND</b>	<b>ACCOUNT</b>	<b>DESCRIPTION</b>	<b>CURRENT BUDGET</b>	<b>REVISION</b>	<b>REVISED BUDGET</b>	<b>SUMMARY DESCRIPTION</b>
001	299-00	BEGINNING FUND BALANCE	1,639,514	(20,064)	1,619,450	FY16 ACTUAL REVISION
001	301-001-000	PROPERTY TAX - CURRENT	3,524,092	100,000	3,624,092	REVISED ESTIMATE
001	301-002-000	PROPERTY TAX - PRIOR YEARS	115,205	32,000	147,205	REVISED ESTIMATE
001	303-001-000	GAS & OIL TAX	37,608	6,121	43,729	REVISED ESTIMATE
001	305-000-000	BUSINESS & OCCUPATION TAX	8,881,272	(581,000)	8,300,272	REVISED ESTIMATE
001	308-000-000	HOTEL OCCUPANCY TAX	310,260	(43,846)	266,414	REVISED ESTIMATE
001	314-000-000	MUNICIPAL SALES TAX	5,505,710	220,000	5,725,710	REVISED ESTIMATE
001	325-000-000	BUSINESS LICENSES	76,265	(4,924)	71,341	REVISED ESTIMATE
001	326-000-000	BUILDING PERMITS	130,642	10,000	140,642	REVISED ESTIMATE
001	327-000-000	ZONING & TRUCK PERMITS	10,077	(5,000)	5,077	REVISED ESTIMATE
001	329-000-010	VACANT PROPERTY	-	159,000	159,000	REVISED ESTIMATE
001	330-000-000	IRP TRUCK FEES	135,713	(29,000)	106,713	REVISED ESTIMATE
001	344-000-000	DELINQUENT COLLECTIONS	-	50	50	REVISED ESTIMATE
001	350-000-000	SANITATION FEES	2,412,000	(9,000)	2,403,000	REVISED ESTIMATE
001	352-000-000	FIRE PROTECTION FEES	1,680,000	(27,000)	1,653,000	REVISED ESTIMATE
001	359-000-000	FLOODWALL FEES	86,667	3,000	89,667	REVISED ESTIMATE
001	361-000-010	FEE PENALTIES & INTEREST	156,000	(3,000)	153,000	REVISED ESTIMATE
001	361-000-015	PROCESS FEES	30,000	(9,000)	21,000	REVISED ESTIMATE
001	365-000-001	FEDERAL GRANTS - JAG	39,500	9,418	48,918	REVISED ESTIMATE
001	368-000-000	CONTRIB FROM OTHER ENTITIES	172,110	(19,050)	153,060	REVISED ESTIMATE
001	376-000-000	GAMING INCOME	15,850	(3,000)	12,850	REVISED ESTIMATE
001	377-000-000	CAPITAL LEASE REVENUE	1,102,164	(59,463)	1,042,701	REVISED ESTIMATE
001	380-000-000	INTEREST ON INVESTMENTS	5,000	20,000	25,000	REVISED ESTIMATE
001	381-000-000	REIMBURSEMENTS	280,000	(52,000)	228,000	REVISED ESTIMATE
001	383-000-000	SALE OF ASSETS	2,500	45,000	47,500	REVISED ESTIMATE
001	386-000-000	INSURANCE CLAIMS	34,385	2,000	36,385	REVISED ESTIMATE
001	399-000-000	MISCELLANEOUS REVENUE	20,990	30,500	51,490	REVISED ESTIMATE
001	399-409-001	MARKETPLACE RENTAL REVENUE	23,760	(10,760)	13,000	REVISED ESTIMATE
001	399-436-000	DEMO LIEN BILLINGS	10,000	89,739	99,739	REVISED ESTIMATE
001	399-436-005	GRASS & WEEDS	135,000	(80,000)	55,000	REVISED ESTIMATE
001	399-436-010	GRASS & WEEDS DISCOUNTS	(2,500)	2,500	-	REVISED ESTIMATE
001	399-700-000	MISC POLICE DEPT REVENUE	700	5,859	6,559	REVISED ESTIMATE
001	399-750-001	SIDEWALK MATERIALS REVENUE	-	630	630	REVISED ESTIMATE

**TOTAL REVENUE REVISION**

**(220,290)**

**EXPENDITURE REVISION**

<b>FUND</b>	<b>ACCOUNT</b>	<b>DESCRIPTION</b>	<b>CURRENT BUDGET</b>	<b>REVISION</b>	<b>REVISED BUDGET</b>	<b>SUMMARY DESCRIPTION</b>
<b>MAYOR</b>						
001	409-111-000	OTHER POST EMPL BENEFITS	2,894	(1,222)	1,672	OPEB REVISED ESTIMATE
				<u>(1,222)</u>		
<b>FINANCE</b>						
001	414-111-000	OTHER POST EMPL BENEFITS	23,160	(9,774)	13,386	OPEB REVISED ESTIMATE
001	414-218-000	POSTAGE EXPENSE	85,000	4,000	89,000	REVISED ESTIMATE
001	414-219-000	EQUIPMENT RENTAL	22,668	(6,000)	16,668	REVISED ESTIMATE
001	414-220-000	ADVERTISING & LEGAL PUBS	6,000	2,000	8,000	REVISED ESTIMATE
001	414-222-000	DUES & SUBSCRIPTIONS	1,000	1,000	2,000	REV. EST. PROF. LICENSES
001	414-226-004	FIDELITY & INSURANCE BONDS	1,163	506	1,669	REVISED ESTIMATE
001	414-228-000	FREIGHT	200	250	450	REVISED ESTIMATE
001	414-229-000	COURT COSTS	30,000	(4,000)	26,000	REVISED ESTIMATE
001	414-341-000	DEPARTMENTAL SUPPLIES	24,000	4,000	28,000	REVISED ESTIMATE
001	414-353-000	COMPUTER SOFTWARE	70,000	(1,927)	68,073	REVISED ESTIMATE
001	414-459-000	CAPITAL OUTLAY - EQUIP	40,000	(2,846)	37,154	REVISED ESTIMATE
001	414-676-000	BAD DEBT EXPENSE	151,500	201,179	352,679	VACANT/DEMO ALLOW.
				<u>188,388</u>		
<b>CITY CLERK</b>						
001	415-111-000	OTHER POST EMPL BENEFITS	2,075	(876)	1,199	OPEB REVISED ESTIMATE
001	415-216-000	MAINT & REPAIR EQUIP	700	100	800	REVISED ESTIMATE
001	415-220-000	ADVERTISING & LEGAL PUBS	700	2,600	3,300	REV. EST. CIVIL SERVICE
001	415-222-000	DUES & SUBSCRIPTIONS	275	100	375	REVISED ESTIMATE
001	415-228-000	FREIGHT	-	20	20	REVISED ESTIMATE
001	415-341-001	SUPPLIES - PD CIVIL SERVICE	2,500	37	2,537	REVISED ESTIMATE
				<u>1,981</u>		
<b>MUNICIPAL JUDGE</b>						
001	416-111-000	OTHER POST EMPL BENEFITS	3,860	(1,629)	2,231	OPEB REVISED ESTIMATE
001	416-230-000	CONTRACTUAL SERVICES	1,000	2,000	3,000	REV. EST. CC PROCESSING
001	416-240-000	REFUNDS	-	1,500	1,500	REVISED ESTIMATE
				<u>1,871</u>		
<b>CITY ATTORNEY</b>						
001	417-103-008	OVERTIME EXPENSE	150	300	450	REVISED ESTIMATE
001	417-111-000	OTHER POST EMPL BENEFITS	3,378	(1,425)	1,953	OPEB REVISED ESTIMATE
001	417-226-004	FIDELITY & INSURANCE BONDS	100	106	206	REVISED ESTIMATE
001	417-228-000	FREIGHT	-	175	175	REVISED ESTIMATE
				<u>(844)</u>		
<b>ENGINEERING</b>						
001	420-111-000	OTHER POST EMPL BENEFITS	8,685	(3,665)	5,020	OPEB REVISED ESTIMATE
				<u>(3,665)</u>		
<b>DEVELOPMENT</b>						
001	421-111-000	OTHER POST EMPL BENEFITS	9,650	(4,072)	5,578	OPEB REVISED ESTIMATE
001	421-211-000	TELEPHONE/COMM EXPENSE	5,204	500	5,704	REVISED ESTIMATE
001	421-222-000	DUES & SUBSCRIPTIONS	1,200	1,100	2,300	REVISED ESTIMATE
001	421-230-000	CONTRACTUAL SERVICES	184,000	(40,000)	144,000	REV. EST. NP PROGRAM
001	421-343-001	AUTO GASOLINE	500	250	750	REVISED ESTIMATE
				<u>(42,222)</u>		

**PERSONNEL**

001	422-103-008	OVERTIME EXPENSE	150	300	450	REVISED ESTIMATE
001	422-111-000	OTHER POST EMPL BENEFITS	3,378	(1,425)	1,953	OPEB REVISED ESTIMATE
001	422-211-000	TELEPHONE/COMM EXPENSE	2,246	350	2,596	REVISED ESTIMATE
001	422-228-000	FREIGHT	-	75	75	REVISED ESTIMATE
				<u>(700)</u>		

**CONTRIBUTIONS TO OUTSIDE ENTITIES**

001	424-568-015	CONTRIB - WC SHERIFF	28,000	(11,421)	16,579	REV. EST. TO ACTUAL
				<u>(11,421)</u>		

**CODE ADMINISTRATION**

001	436-111-000	OTHER POST EMPL BENEFITS	13,510	(5,701)	7,809	OPEB REVISED ESTIMATE
001	436-230-000	CONTRACTUAL SERVICES	80,000	10,000	90,000	REV. EST. GRASS & WEEDS
001	436-459-000	CAPITAL OUTLAY - EQUIP	18,500	(18,500)	-	NEW VEHICLE DEFERRAL
				<u>(14,201)</u>		

**MUNICIPAL BUILDING**

001	440-111-000	OTHER POST EMPL BENEFITS	7,720	(3,258)	4,462	OPEB REVISED ESTIMATE
001	440-458-000	CAPITAL OUTLAY - OTHER	413,700	(57,020)	356,680	REV. EST. BLDG MAINT
				<u>(60,278)</u>		

**PUBLIC WORKS**

001	566-111-000	OTHER POST EMPL BENEFITS	7,624	(3,217)	4,407	OPEB REVISED ESTIMATE
001	566-220-000	ADVERTISING & LEGAL PUBS	-	50	50	REVISED ESTIMATE
				<u>(3,167)</u>		

**CONTINGENCY**

001	699-226-000	CONTINGENCY	50,000	(50,000)	-	CONTING. ALLOCATION
				<u>(50,000)</u>		

**POLICE DEPARTMENT**

001	700-103-330	OUTSIDE EMPLOYMENT	45,000	10,000	55,000	REVISED ESTIMATE
001	700-111-000	OTHER POST EMPL BENEFITS	179,899	(75,917)	103,982	OPEB REVISED ESTIMATE
001	700-213-100	UTILITIES - ELECTRIC	1,350	3,700	5,050	REVISED ESTIMATE
001	700-213-200	UTILITIES - WATER & SEWER	-	600	600	REVISED ESTIMATE
001	700-214-000	TRAVEL EXPENSE	10,000	2,000	12,000	REVISED ESTIMATE
001	700-216-000	MAINT & REPAIR EQUIP	10,000	3,000	13,000	REVISED ESTIMATE
001	700-226-000	AUTO & LIABILITY INSURANCE	173,232	25,000	198,232	REVISED ESTIMATE
001	700-341-416	SUPPLIES - K-9 UNIT	4,200	100	4,300	REVISED ESTIMATE
				<u>(31,517)</u>		

**FIRE DEPARTMENT**

001	706-111-000	OTHER POST EMPL BENEFITS	111,940	(47,239)	64,701	OPEB REVISED ESTIMATE
001	706-213-100	UTILITIES - ELECTRIC	21,197	5,300	26,497	REVISED ESTIMATE
001	706-214-000	TRAVEL EXPENSE	4,500	100	4,600	REVISED ESTIMATE
				<u>(41,839)</u>		

**FLOODWALL**

001	714-111-000	OTHER POST EMPL BENEFITS	3,860	(1,629)	2,231	OPEB REVISED ESTIMATE
001	714-212-000	OUTSIDE PRINTING	-	50	50	REVISED ESTIMATE
				<u>(1,579)</u>		

**STREET DEPARTMENT**

001	750-111-000	OTHER POST EMPL BENEFITS	34,740	(14,660)	20,080	OPEB REVISED ESTIMATE
001	750-211-000	TELEPHONE/COMM EXPENSE	1,609	150	1,759	REVISED ESTIMATE
001	750-225-000	LAUNDRY & DRY CLEANING	5,400	950	6,350	REVISED ESTIMATE
001	750-341-003	SIDEWALK PROGRAM MATERIALS	-	630	630	REV. EST. AMTS REC.
001	750-345-000	UNIFORM EXPENSE	7,500	500	8,000	REVISED ESTIMATE
001	750-459-000	CAPITAL OUTLAY - EQUIP	165,000	(11,482)	153,518	REV. EST. LEASE ACTUAL
				<u>(23,912)</u>		

**STREET LIGHTING DEPARTMENT**

001	751-111-000	OTHER POST EMPL BENEFITS	7,720	(3,258)	4,462	OPEB REVISED ESTIMATE
001	751-459-000	CAPITAL OUTLAY - EQUIP	13,150	<u>(13,150)</u>	-	REVISED ESTIMATE
				<b>(16,408)</b>		

**CENTRAL GARAGE**

001	754-111-000	OTHER POST EMPL BENEFITS	11,580	(4,887)	6,693	OPEB REVISED ESTIMATE
001	754-213-100	UTILITIES - ELECTRIC	11,295	3,900	15,195	REVISED ESTIMATE
001	754-225-000	LAUNDRY & DRY CLEANING	1,835	<u>1,000</u>	2,835	REVISED ESTIMATE
				<b>13</b>		

**STREET CLEANING**

001	756-111-000	OTHER POST EMPL BENEFITS	17,370	(7,330)	10,040	OPEB REVISED ESTIMATE
001	756-216-000	MAINT & REPAIR EQUIP	3,000	5,000	8,000	REVISED ESTIMATE
001	756-341-007	SUPPLIES - SALT	42,000	4,615	46,615	REV. EST. TO ACTUAL
001	756-459-000	CAPITAL OUTLAY - EQUIP	613,000	<u>(50,384)</u>	562,616	REV. EST. LEASE ACTUAL
				<b>(48,099)</b>		

**SANITATION**

001	800-111-000	OTHER POST EMPL BENEFITS	45,355	(19,140)	26,215	OPEB REVISED ESTIMATE
001	800-212-000	OUTSIDE PRINTING	100	32	132	REVISED ESTIMATE
				<b>(19,108)</b>		

**PARKS & RECREATION**

001	900-111-000	OTHER POST EMPL BENEFITS	25,090	(10,588)	14,502	OPEB REVISED ESTIMATE
001	900-213-200	UTILITIES - WATER & SEWER	14,380	<u>10,000</u>	24,380	REVISED ESTIMATE
				<b>(588)</b>		

**VISITOR'S BUREAU**

001	901-568-020	CONTRIB - VISITORS BUREAU	155,130	<u>(21,923)</u>	133,207	REV. EST. REVENUE DEC.
				<b>(21,923)</b>		

**GRANTS**

001	920-568-025	CONTRIB - NATHAN/PRAGER	800	(800)	-	REVISED ESTIMATE
001	920-568-055	MISC PASS-THRU GRANTS	20,000	<u>(19,050)</u>	950	REVISED ESTIMATE
				<b>(19,850)</b>		

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**TOTAL EXPENDITURE REVISION** **(220,290)**