

CITY OF PARKERSBURG
FISCAL YEAR 2016-2017 REVISED BUDGET (11/15/2016)

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CITY OF PARKERSBURG
 FY 2017 REVENUE ESTIMATE
 001 GENERAL FUND

ACCT	DESCRIPTION	2013-2014	2014-2015	2015-2016	YTD ACTUAL	% YTD/	REVISED	FY 16-17	% OF
		ACTUAL	ACTUAL	BUDGET	1/31/2016	BUDGET	BUDGET	VARIANCE	BUDGET
BEGINNING FUND BALANCE									
29900	FUND BALANCE	516,768	209,868	978,957	209,868	21.4%	1,639,514	660,557	5.26%
		516,768	209,868	978,957	209,868	21.4%	1,639,514	660,557	5.26%
TAXES									
301001000	PROPERTY TAX-CURRENT YEAR	3,458,899	3,696,754	3,437,179	1,892,618	55.1%	3,524,092	86,913	11.31%
301002000	PROPERTY TAX-PRIOR YEAR	122,898	123,355	92,229	104,608	113.4%	115,205	22,976	0.37%
301006000	SUPPLEMENTAL TAXES	136,358	130,845	73,046	53,810	73.7%	125,000	51,954	0.40%
301090000	EXCESS LEVY TAX	1,543,634	1,481,182	1,748,061	1,005,856	57.5%	1,792,233	44,172	5.75%
302000000	TAX PENALTIES & INTEREST	24,900	27,892	25,149	8,912	35.4%	24,149	(1,000)	0.08%
303001000	GAS & OIL TAX	-	57,237	29,114	67,609	232.2%	37,608	8,494	0.12%
305000000	BUSINESS & OCCUPATION TAX	10,033,061	10,689,696	8,928,862	3,090,629	34.6%	8,881,272	(47,590)	28.50%
306000000	WINE & LIQUOR TAX	341,983	331,517	321,381	116,281	36.2%	327,809	6,428	1.05%
308000000	HOTEL OCCUPANCY TAX	162,102	266,371	277,260	144,511	52.1%	310,260	33,000	1.00%
309000000	AMUSEMENT TAX	335	427	358	154	43.0%	350	(8)	0.00%
314000000	MUNICIPAL SALES TAX	-	-	3,098,994	831,313	26.8%	5,505,710	2,406,716	17.67%
		15,824,171	16,805,276	18,031,633	7,316,301	40.6%	20,643,688	2,612,055	66.24%
FINES & FORFEITURES									
320000000	FINES, FEES, & COURT COSTS	8,356	(5,650)	220,433	8,900	4.0%	14,693	(205,740)	0.05%
320000001	FINES & FEES - MCF	57,254	77,902	-	38,546	-	60,378	60,378	0.19%
320000002	FINES & FEES - PTF	2,826	3,821	-	2,099	-	3,293	3,293	0.01%
320000003	FINES & FEES - REG FIN	213,962	267,307	-	124,297	-	193,752	193,752	0.62%
320000004	FINES & FEES - RJPAHF	4,524	5,916	-	2,930	-	4,593	4,593	0.01%
320001000	FINES & FEES - FIRE VI	270	90	100	-	0.0%	50	(50)	0.00%
320001001	FIRELANE VIOLATIONS	30	10	-	-	-	50	50	0.00%
321000000	PARKING FINES	1,470	1,050	900	350	38.9%	1,200	300	0.00%
		288,692	350,446	221,433	177,122	80.0%	278,009	56,576	0.89%
LICENSES & PERMITS									
325000000	LICENSES	61,465	77,030	105,279	74,840	71.1%	76,265	(29,014)	0.24%
326000000	BUILDING PERMIT FEES	130,224	163,080	140,642	127,385	90.6%	130,642	(10,000)	0.42%
327000000	ZONING & TRUCK PERMITS	11,330	10,046	9,577	5,889	61.5%	10,077	500	0.03%
330000000	IRP TRUCK FEES	129,720	28,695	38,357	170,712	445.1%	135,713	97,356	0.44%
		332,738	278,852	293,855	378,827	128.9%	352,697	58,842	1.13%
CHARGES FOR SERVICES									
340000000	AMORITIZED RENTAL INCOME	10,580	10,580	-	-	-	10,580	10,580	0.03%
341000000	MUNICIPAL SERVICE FEE	2,630,173	2,275,446	2,326,767	976,928	42.0%	-	(2,326,767)	0.00%
350000000	SANITATION FEES	2,460,376	2,359,843	2,398,358	1,491,576	62.2%	2,412,000	13,642	7.74%
351000000	POLICE PROTECTION FEES	932,156	840,277	929,785	531,948	57.2%	846,000	(83,785)	2.71%
352000000	FIRE PROTECTION FEES	1,705,281	1,611,828	1,680,046	1,122,701	66.8%	1,680,000	(46)	5.39%
359000000	FLOODWALL FEES	131,143	125,697	131,345	80,750	61.5%	86,667	(44,678)	0.28%
361000010	FEE PENALTIES & INTEREST	-	-	-	13,458	-	156,000	156,000	0.50%
361000015	PROCESS FEES	-	-	-	142	-	30,000	30,000	0.10%
		7,869,580	7,223,813	7,466,301	4,218,186	56.5%	5,221,247	(2,245,054)	16.75%
INTERGOVERNMENTAL									
365000000	FEDERAL GRANTS	356,654	255,206	370,611	57,939	15.6%	242,895	(127,716)	0.78%
365000001	FEDERAL GRANTS - JAG	-	83,187	48,399	12,063	24.9%	39,500	(8,899)	0.13%
366000000	STATE GRANTS	18,775	16,125	70,000	6,613	9.4%	187,670	117,670	0.60%
366557000	STATE GRANTS - REAP	12,763	55,144	35,763	35,763	100.0%	-	(35,763)	0.00%
368000000	CONTRIB - OUTSIDE ENTITIES	51,116	78,296	55,500	4,400	7.9%	147,110	91,610	0.47%
369000000	TRANSFER IN - OTHER FUNDS	138,153	341,551	11,600	7,100	61.2%	1,954,936	1,943,336	6.27%
370000000	TRANSFER IN - BRIDGE MGMT	-	-	-	-	-	40,000	40,000	0.13%
376000000	GAMING INCOME - TABLE	15,628	14,602	16,479	6,703	40.7%	15,850	(629)	0.05%
376001000	GREENBRIER GAMING INCOME	359	293	335	179	53.4%	-	(335)	0.00%
377000000	CAPITAL LEASE REVENUE	-	108,960	1,274,067	1,274,067	100.0%	1,113,000	(161,067)	3.57%
		593,447	953,362	1,882,754	1,404,826	74.6%	3,740,961	164,900	12.00%
MISCELLANEOUS REVENUE									
380000000	INTEREST ON INVESTMENTS	2,614	5,583	2,026	2,726	134.5%	5,000	2,974	0.02%
381000000	REIMBURSEMENTS	338,218	269,938	222,400	80,380	36.1%	280,000	57,600	0.90%
381000001	REIMB - WVSBCD	-	29,555	-	9,999	-	-	-	0.00%
381000002	REIMB - WVHDF	-	-	-	2,475	-	100,000	100,000	0.32%

ACCT	DESCRIPTION	EXPLANATION
BEGINNING FUND BALANCE		
29900	FUND BALANCE	CURRENT ESTIMATE FUND BALANCE SURPLUS (rev. 1, 2, 3, 4, 5)
TAXES		
301001000	PROPERTY TAX-CURRENT YEAR	FY 2016-2017 CERTIFICATE OF VALUATION
301002000	PROPERTY TAX-PRIOR YEAR	ESTIMATED BASED ON PRIOR FISCAL YEAR(S) HISTORY
301006000	SUPPLEMENTAL TAXES	ESTIMATED BASED ON PRIOR FISCAL YEAR(S) HISTORY
301090000	EXCESS LEVY TAX	FY 2016-2017 CERTIFICATE OF VALUATION
302000000	TAX PENALTIES & INTEREST	ESTIMATED BASED ON PRIOR FISCAL YEAR(S) HISTORY
303001000	GAS & OIL TAX	ESTIMATED BASED ON PRIOR FISCAL YEAR HISTORY AND ASSUMPTION OF DECLINING OIL & GAS MARKET
305000000	BUSINESS & OCCUPATION TAX	ESTIMATED CONSIDERING A 2.5% SHRINKAGE IN ECONOMY
306000000	WINE & LIQUOR TAX	ESTIMATED BASED ON PRIOR FISCAL YEAR(S) HISTORY
308000000	HOTEL OCCUPANCY TAX	ESTIMATED BASED ON PRIOR FISCAL YEAR(S) HISTORY
309000000	AMUSEMENT TAX	ESTIMATED BASED ON PRIOR FISCAL YEAR(S) HISTORY
314000000	MUNICIPAL SALES TAX	ESTIMATED CONSIDERING A 2.5% SHRINKAGE IN ECONOMY (rev. 4)
FINES & FORFEITURES		
320000000	FINES, FEES, & COURT COSTS	ESTIMATED BASED ON 5.31% OF 7,000 TICKETS AT A \$39.53 AVERAGE
320000001	FINES & FEES - MCF	ESTIMATED BASED ON 21.82% OF 7,000 TICKETS AT A \$39.53 AVERAGE
320000002	FINES & FEES - PTF	ESTIMATED BASED ON 1.19% OF 7,000 TICKETS AT A \$39.53 AVERAGE
320000003	FINES & FEES - REG FIN	ESTIMATED BASED ON 70.02% OF 7,000 TICKETS AT A \$39.53 AVERAGE
320000004	FINES & FEES - RJPAHF	ESTIMATED BASED ON 1.66% OF 7,000 TICKETS AT A \$39.53 AVERAGE
320001000	FINES & FEES - FIRE VI	ESTIMATED BASED ON PRIOR FISCAL YEAR(S) HISTORY
320001001	FIRELANE VIOLATIONS	ESTIMATED BASED ON PRIOR FISCAL YEAR(S) HISTORY
321000000	PARKING FINES	ESTIMATED BASED ON PRIOR FISCAL YEAR(S) HISTORY
LICENSES & PERMITS		
325000000	LICENSES	ESTIMATED BASED ON PRIOR FISCAL YEAR(S) HISTORY
326000000	BUILDING PERMIT FEES	ESTIMATED BASED ON PRIOR FISCAL YEAR(S) HISTORY
327000000	ZONING & TRUCK PERMITS	ESTIMATED BASED ON PRIOR FISCAL YEAR(S) HISTORY
330000000	IRP TRUCK FEES	ESTIMATED BASED ON PRIOR FISCAL YEAR(S) HISTORY WITH PMT CATCH-UP ANOMALY IN FY 2016
CHARGES FOR SERVICES		
340000000	AMORTIZED RENTAL INCOME	STANDARD AMOUNT AMORTIZED ANNUALLY
341000000	MUNICIPAL SERVICE FEE	SPECIAL REVENUE FUND 036 SET UP FOR USER FEE REVENUE AND STREET IMP EXPENDITURES
350000000	SANITATION FEES	APPROX. \$201,000/MO.
351000000	POLICE PROTECTION FEES	APPROX. \$70,500/MO.
352000000	FIRE PROTECTION FEES	APPROX. \$140,000/MO.
359000000	FLOODWALL FEES	ESTIMATED BASED ON PRIOR FISCAL YEAR(S) HISTORY, PROPOSED 33% FEE REDUCTION
361000010	FEE PENALTIES & INTEREST	PENALTY APPROX. \$4,600/SANITATION, \$1,600/POLICE, \$3,600/FIRE PER MONTH; INTEREST \$3,000
361000015	PROCESS FEES	APPROX. COLLECTION PROCESS RELATED FEES BILLED TO CUSTOMERS (rev. 4)
INTERGOVERNMENTAL		
365000000	FEDERAL GRANTS	SRTS GRANT \$224,000; DOJ COPS \$18,895
365000001	FEDERAL GRANTS - JAG	JUSTICE ASSISTANCE GRANT (rev. 4)
366000000	STATE GRANTS	CONSERVATION/CMAC GRT \$35,000; ESG \$15,000; LKC \$30,000; LWCG \$100,000; CMAQ \$7,670 (rev. 2, 4)
366557000	STATE GRANTS - REAP	CURRENTLY NO ESTIMATE AVAILABLE
368000000	CONTRIB - OUTSIDE ENTITIES	WCBOE \$27,110; \$20,000 MISC POTENTIAL PASS-THRU GRANTS, \$100K SPARTAN DONATION (rev. 4)
369000000	TRANSFER IN - OTHER FUNDS	PD/FD USER FEE \$930,161; \$800 NATHAN/PRAGER; \$1,149,913 CAP REPMT; \$35,000 CAP XFER (rev. 1, 4)
370000000	TRANSFER IN - BRIDGE MGMT	BRIDGE MANAGEMENT FEE - ESTIMATE OF CITY MANAGEMENT SERVICES
376000000	GAMING INCOME - TABLE	ESTIMATED BASED ON PRIOR FISCAL YEAR(S) HISTORY (rev. 4)
376001000	GREENBRIER GAMING INCOME	ESTIMATED BASED ON PRIOR FISCAL YEAR(S) HISTORY (rev. 4)
377000000	CAPITAL LEASE REVENUE	BASED ON TOTAL CAPITAL LEASE/PURCHASE EXPENDITURES (rev. 4)
MISCELLANEOUS REVENUE		
380000000	INTEREST ON INVESTMENTS	ESTIMATED BASED ON CURRENT INVESTMENT COMPOSITION
381000000	REIMBURSEMENTS	CDBG SALARY REIMBURSEMENT - COPE, CODE, DEV \$195,000; NBHD PART \$20,000; HWYS \$65,000
381000001	REIMB - WVSBDC	SBDC CONTRACT TERMINATED
381000002	REIMB - WVVHDF	ESTIMATED WVVHDF DEMOLITION LOAN REIMBURSEMENTS

CITY OF PARKERSBURG
 FY 2017 REVENUE ESTIMATE
 001 GENERAL FUND

ACCT	DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 BUDGET	YTD ACTUAL 1/31/2016	% YTD/ BUDGET	REVISED	FY 16-17 VARIANCE	% OF BUDGET
							2016-2017 BUDGET		
381700000	REIMB - PD OFF DUTY	27,688	32,738	38,500	21,175	55.0%	45,000	6,500	0.14%
381706000	REIMB - FD OFF DUTY	-	-	-	500		800	800	0.00%
383000000	SALE OF FIXED ASSETS	6,915	7,882	-	1,800		2,500	2,500	0.01%
386000000	INSURANCE CLAIMS	-	-	-	946		1,000	1,000	0.00%
397000000	VIDEO LOTTERY	197,855	205,714	180,370	79,339	44.0%	200,528	20,158	0.64%
399000000	MISCELLANEOUS REVENUE	3,597	57,002	28,150	21,605	76.8%	20,000	(8,150)	0.06%
399350000	SALE OF RECYCLED MATERIAL	105,043	91,473	100,528	41,162	40.9%	100,224	(304)	0.32%
399409001	MISC - MARKETPLACE	-	20,119	-	16,182		23,760	23,760	0.08%
399436000	MISC - DEMO COST REV	2,001	7,000	10,000	10,492	104.9%	10,000	-	0.03%
399436005	GRASS & WEEDS CLEANUP	7,052	327	856	128,702	#####	135,000	134,144	0.43%
399436010	GRASS & WEEDS DISCOUNTS	-	-	-	(1,359)		(2,500)	(2,500)	-0.01%
399700000	FINGERPRINTING FEES	900	510	711	225	31.6%	700	(11)	0.00%
399706000	FIRE CLEAN-UP	10,752	5,165	6,027	10,585	175.6%	8,500	2,473	0.03%
399750001	SIDEWALK PROJECT REVENUE	18,561	14,410	-	14,817		-	-	0.00%
		721,195	747,415	589,568	441,750	74.9%	930,512	340,944	2.99%
TOTAL REVENUE		25,629,823	26,359,164	28,485,544	13,937,012	48.9%	31,167,114	988,263	100.00%
TOTAL EXPENDITURES		24,646,500	26,666,064	29,464,501	18,745,286	63.6%	32,806,628	3,342,127	105.26%
SURPLUS/(DEFICIT)		983,323	(306,900)	(978,957)	(4,808,274)		(1,639,514)	(2,353,864)	-5.26%
ENDING FUND BALANCE		1,500,091	(97,032)	-	(4,598,406)		-	(1,693,307)	0.00%

REVENUE SUMMARY	ACCT	DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 BUDGET	YTD ACTUAL 1/31/2016	% YTD/ BUDGET	REVISED	FY 16-17 VARIANCE	% OF BUDGET
								2016-2017 BUDGET		
280-299		BEGINNING FUND BALANCE	516,768	209,868	978,957	209,868	21.4%	1,639,514	660,557	5.26%
301-319		TAXES	15,824,171	16,805,276	18,031,633	7,316,301	40.6%	20,643,688	2,612,055	66.24%
320-324		FINES & FORFEITURES	288,692	350,446	221,433	177,122	80.0%	278,009	56,576	0.89%
325-334		LICENSES & PERMITS	332,738	278,852	293,855	378,827	128.9%	352,697	58,842	1.13%
335-364		CHARGES FOR SERVICES	7,869,580	7,223,813	7,466,301	4,218,186	56.5%	5,221,247	(2,245,054)	16.75%
365-377		INTERGOVERNMENTAL	593,447	953,362	1,882,754	1,404,826	74.6%	3,740,961	1,858,207	12.00%
378-399		MISCELLANEOUS	721,195	747,415	589,568	441,750	74.9%	930,512	340,944	2.99%
			26,146,591	26,569,032	29,464,501	14,146,880	48.0%	32,806,628	3,342,127	105.26%

ACCT	DESCRIPTION	EXPLANATION
381700000	REIMB - PD OFF DUTY	ESTIMATED BASED ON PRIOR FISCAL YEAR(S) HISTORY AND ESTIMATED PD OFF DUTY EXPENDITURES
381706000	REIMB - FD OFF DUTY	ESTIMATED BASED ON PRIOR FISCAL YEAR(S) HISTORY AND ESTIMATED FD OFF DUTY EXPENDITURES
383000000	SALE OF FIXED ASSETS	ESTIMATE OF SPRING AUCTION PROCEEDS
386000000	INSURANCE CLAIMS	ESTIMATE OF INSURANCE CLAIM REIMBURSEMENTS
397000000	VIDEO LOTTERY	ESTIMATED BASED ON PRIOR FISCAL YEAR(S) HISTORY
399000000	MISCELLANEOUS REVENUE	ESTIMATED BASED ON PRIOR FISCAL YEAR(S) HISTORY
399350000	SALE OF RECYCLED MATERIAL	ESTIMATED BASED ON PRIOR FISCAL YEAR(S) HISTORY
399409001	MISC - MARKETPLACE	APPROX. 3,000 SQ FT RENTABLE REAL ESTATE AT 1/3 CAPACITY AT \$2/SQ FT
399436000	MISC - DEMO COST REV	ESTIMATED BASED ON PRIOR FISCAL YEAR(S) HISTORY, CURRENT PROGRAM TO CONTINUE
399436005	GRASS & WEEDS CLEANUP	BASED ON NEW BILLING PROCEDURES AND MOWING FREQUENCY
399436010	GRASS & WEEDS DISCOUNTS	ESTIMATED AS 20% OF COLLECTIBLE BILLINGS
399700000	FINGERPRINTING FEES	ESTIMATED BASED ON PRIOR FISCAL YEAR(S) HISTORY
399706000	FIRE CLEAN-UP	ESTIMATED BASED ON PRIOR FISCAL YEAR(S) HISTORY
399750001	SIDEWALK PROJECT REVENUE	COUNCIL DECISION TO CONTINUE SIDEWALK PROGRAM

TOTAL REVENUE

TOTAL EXPENDITURES

SURPLUS/(DEFICIT)

ENDING FUND BALANCE

REVENUE SUMMARY

280-299	BEGINNING FUND BALANCE
301-319	TAXES
320-324	FINES & FORFEITURES
325-334	LICENSES & PERMITS
335-364	CHARGES FOR SERVICES
365-377	INTERGOVERNMENTAL
378-399	MISCELLANEOUS

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DEPT	DESCRIPTION	2013-2014	2014-2015	2015-2016	YTD ACTUAL	% YTD/	REVISED	FY 16-17	% OF
		ACTUAL	ACTUAL	BUDGET	1/31/2016	BUDGET	2016-2017		
409	MAYOR	145,982	266,204	186,705	89,950	48.2%	171,024	(15,681)	0.52%
410	COUNCIL	114,825	124,665	143,441	82,744	57.7%	145,198	1,757	0.44%
414	FINANCE	1,274,069	1,403,199	977,131	514,127	52.6%	1,398,284	421,153	4.26%
415	CITY CLERK	74,834	54,264	70,522	23,692	33.6%	103,774	33,252	0.32%
416	MUNICIPAL JUDGE	87,247	92,928	121,312	61,021	50.3%	127,204	5,892	0.39%
417	CITY ATTORNEY	156,014	164,920	171,457	97,525	56.9%	185,279	13,822	0.56%
420	ENGINEERING	275,568	309,683	356,422	209,109	58.7%	357,894	1,472	1.09%
421	DEVELOPMENT	677,326	531,211	891,063	316,678	35.5%	850,567	(40,496)	2.59%
422	PERSONNEL	140,464	152,489	183,457	83,485	45.5%	176,711	(6,746)	0.54%
424	CONTRIBUTIONS/AUTHORITIES	52,784	51,784	52,784	44,284	83.9%	169,733	116,949	0.52%
435	REGIONAL DEV. AUTHORITY	-	-	-	-	0.0%	12,056	12,056	0.04%
436	CODE ADMINISTRATION	411,863	454,832	495,179	249,136	50.3%	659,787	164,608	2.01%
440	BUILDINGS & GROUNDS	1,098,300	1,110,990	1,263,052	682,022	54.0%	884,116	(378,936)	2.69%
444	CONTRIBUTIONS/OTHER FUNDS	248,004	521,158	446,162	378,997	84.9%	2,585,772	2,139,610	7.88%
566	PUBLIC WORKS	100,622	258,008	265,976	148,684	55.9%	228,221	(37,755)	0.70%
590	MARKETPLACE	-	-	-	-	0.0%	39,261	39,261	0.12%
699	CONTINGENCY	-	-	50,000	-	0.0%	50,000	-	0.15%
700	POLICE	5,871,861	6,513,753	7,174,887	4,756,105	66.3%	7,583,096	408,209	23.11%
706	FIRE	5,669,707	6,141,435	7,559,604	5,759,578	76.2%	6,823,707	(735,897)	20.80%
714	FLOODWALL	126,305	135,836	183,011	76,975	42.1%	149,085	(33,926)	0.45%
750	STREETS	2,247,131	2,344,114	2,376,995	1,774,233	74.6%	1,899,169	(477,826)	5.79%
751	STREET LIGHTING	857,947	766,771	836,037	434,207	51.9%	797,072	(38,965)	2.43%
754	CENTRAL GARAGE	522,789	547,283	595,977	299,393	50.2%	595,431	(546)	1.81%
756	STREET CLEANING	663,064	717,651	677,496	323,841	47.8%	855,672	178,176	2.61%
759	PUBLIC TRANSIT	1,545,601	1,591,227	1,748,061	1,006,876	57.6%	1,792,233	44,172	5.46%
800	SANITATION	1,899,359	1,965,298	2,192,607	1,027,873	46.9%	2,110,267	(82,340)	6.43%
803	HEALTH DEPARTMENT	45,600	45,600	49,600	37,200	75.0%	49,600	-	0.15%
805	STORMWATER MANAGEMENT	-	-	-	-	0.0%	323,700	323,700	0.99%
900	PARKS & RECREATION	-	-	-	-	0.0%	1,204,963	1,204,963	3.67%
901	VISITORS BUREAU	78,000	130,175	138,630	78,317	56.5%	155,130	16,500	0.47%
903	FAIRS/FESTIVALS	22,000	20,000	22,000	10,000	45.5%	22,000	-	0.07%
912	CIVIC PROMOTIONS	11,410	10,054	12,000	10,000	83.3%	37,000	25,000	0.11%
916	PUBLIC LIBRARY	211,174	212,566	217,133	162,850	75.0%	222,822	5,689	0.68%
920	GRANTS	16,650	27,966	5,800	6,384	110.1%	40,800	35,000	0.12%
		24,646,500	26,666,064	29,464,501	18,745,286	63.6%	32,806,628	3,342,127	100.00%

FUNCTIONAL CLASSIFICATION	2013-2014	2014-2015	2015-2016	YTD ACTUAL	% YTD/	REVISED	FY 16-17	% OF	
	ACTUAL	ACTUAL	BUDGET	1/31/2016	BUDGET	2016-2017			VARIANCE
401-699	GENERAL GOVERNMENT	4,857,902	5,496,335	5,674,663	2,981,454	52.5%	8,144,881	2,470,218	24.83%
700-749	PUBLIC SAFETY	11,667,873	12,791,024	14,917,502	10,592,658	71.0%	14,555,888	(361,614)	44.37%
750-799	STREETS & TRANSPORTATION	5,836,532	5,967,046	6,234,566	3,838,550	61.6%	5,939,577	(294,989)	18.10%
800-899	HEALTH & SANITATION	1,944,959	2,010,898	2,242,207	1,065,073	47.5%	2,483,567	241,360	7.57%
900-949	CULTURE & RECREATION	339,234	400,761	395,563	267,551	67.6%	1,682,715	1,287,152	5.13%
		24,646,500	26,666,064	29,464,501	18,745,286	63.6%	32,806,628	3,342,127	100.00%

NATURAL CLASSIFICATION	2013-2014	2014-2015	2015-2016	YTD ACTUAL	% YTD/	REVISED	FY 16-17	% OF	
	ACTUAL	ACTUAL	BUDGET	1/31/2016	BUDGET	2016-2017			VARIANCE
PERSONNEL SERVICES	15,842,214	17,214,286	17,872,721	11,795,737	66.0%	18,917,235	1,044,514	57.66%	
CONTRACTUAL SERVICES	3,394,674	3,669,326	4,297,385	1,982,770	46.1%	4,604,718	307,333	14.04%	
COMMODITIES	1,302,631	1,189,470	1,402,089	600,690	42.8%	1,229,110	(172,979)	3.75%	
CAPITAL OUTLAY	1,538,371	2,054,287	3,200,136	2,631,131	82.2%	2,816,919	(383,217)	8.59%	
CONTRIBUTIONS	2,231,223	2,610,530	2,692,170	1,734,908	64.4%	5,087,146	2,394,976	15.51%	
NON-OPERATING	337,387	(71,835)	-	50	0.0%	151,500	151,500	0.46%	
		24,646,500	26,666,064	29,464,501	18,745,286	63.6%	32,806,628	3,342,127	100.00%

CITY OF PARKERSBURG
 FY 2017 DEPARTMENTAL BUDGET
 409 MAYOR
 GENERAL FUND

ACCT	DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 BUDGET	YTD ACTUAL 1/31/2016	% YTD/ BUDGET	REVISED 2016-2017 BUDGET	FY 16-17 VARIANCE
PERSONNEL SERVICES								
103000	DEPARTMENT HEAD SALARY	68,203	65,232	68,016	37,651	55.4%	74,008	5,992
103008	OVERTIME EXPENSE	2,436	1,540	-	-		150	150
103315	OTHER SALARIES & WAGES	12,507	20,848	15,689	12,333	78.6%	27,963	12,274
104000	FICA EXPENSE	6,135	6,582	6,403	4,244	66.3%	7,812	1,409
105000	HEALTH & LIFE INS PREMIUM	6,300	10,667	14,971	12,000	80.2%	9,290	(5,681)
106000	RETIREMENT EXPENSE	11,734	11,919	11,300	1,457	12.9%	12,255	955
111000	OTHER POST-EMPL BENEFITS	-	-	-	-		2,894	2,894
		107,315	116,788	116,379	67,685	58.2%	134,372	17,993
CONTRACTUAL SERVICES								
211000	TELEPHONE/COMM EXPENSE	2,972	3,158	3,353	736	22.0%	2,591	(762)
212000	OUTSIDE PRINTING	215	177	400	165	41.3%	400	-
214000	TRAVEL	7,059	3,756	7,000	-	0.0%	5,000	(2,000)
216000	MAINT & REPAIR - EQUIPMENT	468	403	1,000	124	12.4%	500	(500)
218000	POSTAGE	257	16	250	-	0.0%	250	-
219000	BUILDING & EQUIP RENTS/LEASE	372	288	451	205	45.5%	352	(99)
220000	ADVERTISING & LEGAL PUBLICATION	-	-	500	-	0.0%	500	-
221000	TRAINING & EDUCATION	575	450	1,000	-	0.0%	1,000	-
222000	DUES & SUBSCRIPTIONS	8,731	8,253	8,600	6,039	70.2%	8,600	-
226000	AUTO & LIABILITY INS PREMIUM	1,495	1,817	2,031	1,460	71.9%	2,490	459
226004	FIDELITY & SURETY BONDS	100	100	100	-	0.0%	100	-
226005	WORKERS COMP PREMIUM	1,513	1,596	1,640	832	50.7%	1,869	229
230000	CONTRACTUAL SERVICES	11,300	23,882	8,500	1,330	15.6%	10,000	1,500
230001	CONTRACTUAL SVS - BICENT/PT PARK	364	39,951	22,000	8,700	39.5%	-	(22,000)
230002	CONTRACTUAL SVS - MISC	-	9,244	10,000	1,560	15.6%	-	(10,000)
		35,421	93,091	66,825	21,151	31.7%	33,652	(33,173)
COMMODITIES								
341000	DEPARTMENTAL SUPPLIES	2,748	2,833	3,000	1,113	37.1%	3,000	-
		2,748	2,833	3,000	1,113	37.1%	3,000	-
CAPITAL OUTLAY								
459000	CAPITAL OUTLAY - EQUIPMENT	500	53,493	500	-	0.0%	-	(500)
		500	53,493	500	-	0.0%	-	(500)
		145,984	266,205	186,704	89,949	48.2%	171,024	(15,680)

ACCT	DESCRIPTION	EXPLANATION
PERSONNEL SERVICES		
103000	DEPARTMENT HEAD SALARY	SEE EMPLOYEE LISTING
103008	OVERTIME EXPENSE	ESTIMATED ANNUAL OVERTIME
103315	OTHER SALARIES & WAGES	SEE EMPLOYEE LISTING (rev. 5)
104000	FICA EXPENSE	CALCULATED 7.65% OF GROSS WAGES (rev. 5)
105000	HEALTH & LIFE INS PREMIUM	CURRENT YEAR ALLOCATION ADJUSTMENT + 3% PREMIUM INCREASE
106000	RETIREMENT EXPENSE	1.5% DECREASE IN PERS CITY CONTRIBUTION (rev. 5)
111000	OTHER POST-EMPL BENEFITS	OPEB ANNUAL REQUIRED CONTRIBUTION LIABILITY - TO BE ACCRUED MONTHLY (rev. 1)
CONTRACTUAL SERVICES		
211000	TELEPHONE/COMM EXPENSE	CURRENT YEAR ALLOCATION ADJUSTMENT - COMMUNICATION EXPENSES (rev. 4)
212000	OUTSIDE PRINTING	STATIONARY, ENVELOPES, ETC.
214000	TRAVEL	TRAVEL RELATED TO CONFERENCES AND SEMINARS
216000	MAINT & REPAIR - EQUIPMENT	MISC OFFICE EQUIPMENT REPAIR & MAINTENANACE
218000	POSTAGE	ALL POSTAGE MOVED TO FINANCE 414
219000	BUILDING & EQUIP RENTS/LEASE	COPIER LEASE (SHARED WITH PERSONNEL AND CITY ATTORNEY)
220000	ADVERTISING & LEGAL PUBLICATION	MISC LEGAL ADVERTISEMENTS AND PUBLICATIONS
221000	TRAINING & EDUCATION	REGISTRATION COSTS RELATED TO CONFERENCES AND SEMINARS
222000	DUES & SUBSCRIPTIONS	MOV MAYOR'S ASSOCIATION, WVML, CHAMBER OF COMMERCE, ROTARY
226000	AUTO & LIABILITY INS PREMIUM	CURRENT YEAR ALLOCATION ADJUSTMENT
226004	FIDELITY & SURETY BONDS	FIDELITY & SURETY BOND PAYMENT
226005	WORKERS COMP PREMIUM	CALCULATED AT 1.83% OF GROSS WAGES (rev. 5)
230000	CONTRACTUAL SERVICES	MISC CONTRACTUAL SERVICES
230001	CONTRACTUAL SVS - BICENT/PT PARK	REALLOCATED TO PARKS & RECREATION DEPARTMENT 900
230002	CONTRACTUAL SVS - MISC	REALLOCATED TO 230-000 CONTRACTUAL SERVICES
COMMODITIES		
341000	DEPARTMENTAL SUPPLIES	MISC OFFICE SUPPLIES
CAPITAL OUTLAY		
459000	CAPITAL OUTLAY - EQUIPMENT	REALLOCATED TO 341-000 DEPARTMENTAL SUPPLIES

CITY OF PARKERSBURG
 FY 2017 DEPARTMENTAL BUDGET
 410 COUNCIL
 GENERAL FUND

ACCT	DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 BUDGET	YTD ACTUAL 1/31/2016	% YTD/ BUDGET	REVISED 2016-2017 BUDGET	FY 16-17 VARIANCE
PERSONNEL SERVICES								
103000	DEPARTMENT HEAD SALARY	54,773	54,104	54,600	29,434	53.9%	54,600	-
104000	FICA EXPENSE	3,111	3,177	4,177	1,833	43.9%	4,177	-
105000	HEALTH & LIFE INS PREMIUM	35,000	40,000	40,000	30,000	75.0%	60,309	20,309
106000	RETIREMENT EXPENSE	6,016	5,858	7,371	2,779	37.7%	6,552	(819)
		98,900	103,139	106,148	64,046	60.3%	125,638	19,490
CONTRACTUAL SERVICES								
211000	TELEPHONE/COMM EXPENSE	-	-	-	-		1,000	1,000
212000	OUTSIDE PRINTING	-	-	50	52	104.0%	500	450
214000	TRAVEL	3,517	3,142	8,500	650	7.6%	6,000	(2,500)
216000	MAINT & REPAIR - EQUIPMENT	-	-	200	-	0.0%	500	300
218000	POSTAGE	5	-	20	-	0.0%	-	(20)
221000	TRAINING & EDUCATION	2,850	1,500	3,000	1,550	51.7%	4,000	1,000
222000	DUES & SUBSCRIPTIONS	3,258	3,258	4,000	3,258	81.5%	4,000	-
226000	AUTO & LIABILITY INS PREMIUM	5,294	5,930	7,124	5,123	71.9%	561	(6,563)
226005	WORKERS COMP PREMIUM	1,000	987	999	487	48.7%	999	-
230000	CONTRACTUAL SERVICES	-	963	7,600	7,555	99.4%	1,000	(6,600)
		15,924	15,780	31,493	18,675	59.3%	18,560	(12,933)
COMMODITIES								
341000	DEPARTMENTAL SUPPLIES	-	5,746	5,800	24	0.4%	1,000	(4,800)
		-	5,746	5,800	24	0.4%	1,000	(4,800)
		114,824	124,665	143,441	82,745	57.7%	145,198	1,757

ACCT	DESCRIPTION	EXPLANATION
PERSONNEL SERVICES		
103000	DEPARTMENT HEAD SALARY	SEE EMPLOYEE LISTING
104000	FICA EXPENSE	CALCULATED AT 7.65% OF GROSS WAGES
105000	HEALTH & LIFE INS PREMIUM	CURRENT YEAR ALLOCATION ADJUSTMENT + 3% PREMIUM INCREASE
106000	RETIREMENT EXPENSE	1.5% DECREASE IN PERS CITY CONTRIBUTION
CONTRACTUAL SERVICES		
211000	TELEPHONE/COMM EXPENSE	CURRENT YEAR ALLOCATION ADJUSTMENT - COMMUNICATION EXPENSES (rev. 4)
212000	OUTSIDE PRINTING	STATIONARY, ENVELOPES, BUSINESS CARDS, ETC.
214000	TRAVEL	TRAVEL RELATED TO WVML CONFERENCES, STATE AUDITOR TRAININGS, ETC.
216000	MAINT & REPAIR - EQUIPMENT	MISC OFFICE EQUIPMENT REPAIR & MAINTENANCE
218000	POSTAGE	ALL POSTAGE MOVED TO FINANCE 414
221000	TRAINING & EDUCATION	REGISTRATION FOR WVML CONFERENCES AND OTHER TRAININGS
222000	DUES & SUBSCRIPTIONS	ANNUAL NLC DUES
226000	AUTO & LIABILITY INS PREMIUM	CURRENT YEAR ALLOCATION ADJUSTMENT
226005	WORKERS COMP PREMIUM	CALCULATED AT 1.83% OF GROSS WAGES
230000	CONTRACTUAL SERVICES	MISC CONTRACTUAL SERVICES
COMMODITIES		
341000	DEPARTMENTAL SUPPLIES	MISC OFFICE SUPPLIES

CITY OF PARKERSBURG
 FY 2017 DEPARTMENTAL BUDGET
 414 FINANCE
 GENERAL FUND

ACCT	DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 BUDGET	YTD ACTUAL 1/31/2016	% YTD/ BUDGET	REVISED 2016-2017 BUDGET	FY 16-17 VARIANCE
PERSONNEL SERVICES								
103000	DEPARTMENT HEAD SALARY	54,212	69,559	72,000	33,231	46.2%	72,000	-
103008	OVERTIME EXPENSE	-	-	500	139	27.8%	500	-
103315	OTHER SALARIES & WAGES	296,393	351,781	404,931	204,677	50.5%	449,725	44,794
104000	FICA EXPENSE	25,035	29,775	36,524	17,867	48.9%	39,950	3,426
105000	HEALTH & LIFE INS PREMIUM	69,300	84,000	93,000	66,000	71.0%	101,727	8,727
106000	RETIREMENT EXPENSE	49,138	56,868	64,453	28,544	44.3%	62,667	(1,786)
111000	OTHER POST-EMPL BENEFITS	-	-	-	-	-	23,160	23,160
		694,664	1,044,913	671,408	350,458	52.2%	749,729	78,321
CONTRACTUAL SERVICES								
211000	TELEPHONE/COMM EXPENSE	6,111	6,114	6,500	3,274	50.4%	10,833	4,333
212000	OUTSIDE PRINTING	14,827	15,271	15,200	8,652	56.9%	15,200	-
214000	TRAVEL	1,475	1,619	3,000	46	1.5%	2,000	(1,000)
216000	MAINT & REPAIR - EQUIPMENT	46,858	32,442	49,000	33,067	67.5%	18,000	(31,000)
218000	POSTAGE	78,708	96,257	82,000	46,398	56.6%	85,000	3,000
219000	BUILDING & EQUIP RENTS/LEASE	15,201	21,084	21,000	10,134	48.3%	22,668	1,668
220000	ADVERTISING & LEGAL PUBLICATION	1,924	1,992	4,000	601	15.0%	6,000	2,000
221000	TRAINING & EDUCATION	1,806	765	2,000	1,767	88.4%	3,500	1,500
222000	DUES & SUBSCRIPTIONS	749	1,232	1,000	570	57.0%	1,000	-
224000	AUDIT COSTS	3,343	8,000	8,000	-	0.0%	30,000	22,000
226000	AUTO & LIABILITY INS PREMIUM	3,011	28,540	3,511	6,001	170.9%	14,953	11,442
226004	FIDELITY & SURETY BONDS	1,063	1,063	2,100	-	0.0%	1,163	(937)
226005	WORKERS COMP PREMIUM	6,407	7,514	8,213	3,872	47.1%	9,557	1,344
228000	FREIGHT	75	-	200	39	19.5%	200	-
229000	COURT COSTS	9,263	(9,467)	8,000	(2,204)	-27.6%	30,000	22,000
230000	CONTRACTUAL SERVICES	30,052	33,077	33,000	20,560	62.3%	112,981	79,981
		220,873	245,503	246,724	132,777	53.8%	363,055	116,331
COMMODITIES								
341000	DEPARTMENTAL SUPPLIES	20,193	21,295	24,000	8,701	36.3%	24,000	-
353000	COMPUTER SOFTWARE	-	-	-	-	-	70,000	70,000
		20,193	21,295	24,000	8,701	36.3%	94,000	70,000
CAPITAL OUTLAY								
459000	CAPITAL OUTLAY - EQUIPMENT	952	163,325	35,000	22,141	63.3%	40,000	5,000
		952	163,325	35,000	22,141	63.3%	40,000	5,000
NON-OPERATING								
676000	BAD DEBT EXPENSE	337,387	(71,835)	-	50	-	151,500	151,500
		1,274,069	1,403,201	977,132	514,127	52.6%	1,398,284	421,152

ACCT	DESCRIPTION	EXPLANATION
PERSONNEL SERVICES		
103000	DEPARTMENT HEAD SALARY	SEE EMPLOYEE LISTING
103008	OVERTIME EXPENSE	ESTIMATE OF ANNUAL OVERTIME
103315	OTHER SALARIES & WAGES	SEE EMPLOYEE LISTING (rev. 5)
104000	FICA EXPENSE	CALCULATED AT 7.65% OF GROSS WAGES (rev. 5)
105000	HEALTH & LIFE INS PREMIUM	CURRENT YEAR ALLOCATION ADJUSTMENT + 3% PREMIUM INCREASE
106000	RETIREMENT EXPENSE	1.5% DECREASE IN PERS CITY CONTRIBUTION (rev. 5)
111000	OTHER POST-EMPL BENEFITS	OPEB ANNUAL REQUIRED CONTRIBUTION LIABILITY - TO BE ACCRUED MONTHLY (rev. 1)
CONTRACTUAL SERVICES		
211000	TELEPHONE/COMM EXPENSE	CURRENT YEAR ALLOCATION ADJUSTMENT - COMMUNICATION EXPENSES
212000	OUTSIDE PRINTING	CHECKS, BILLING STATEMENT, ENVELOPES, STATIONARY, FORMS
214000	TRAVEL	TRAVEL RELATED TO TRAINING & CONFERENCE - GFOA, WVML, MISC
216000	MAINT & REPAIR - EQUIPMENT	COPIER MAINTENANCE, PRINTER MAINTENANCE - SOFTWARE SUPPORT MOVED TO 230-000
218000	POSTAGE	CITY-WIDE POSTAGE EXPENSE ESTIMATE
219000	BUILDING & EQUIP RENTS/LEASE	PITNEY BOWES MAILING EQUIPMENT, OFFSITE DATA BACKUP STORAGE RENTAL
220000	ADVERTISING & LEGAL PUBLICATION	VARIOUS LEGAL PUBLICATIONS RELATED TO BIDDING, ETC.
221000	TRAINING & EDUCATION	WVML, GFOA, STATE AUDITOR MEETINGS, REQUIRED CPA CERTIFICATION TRAINING, IT TRAINING
222000	DUES & SUBSCRIPTIONS	WVSCPA, AICPA, WV BOARD OF ACCOUNTANCY, NATIONAL GFOA, LOCAL GFOA, MISC
224000	AUDIT COSTS	AUDIT COSTS ALLOCATED \$30,000 GF, \$5,000 PARKING FUND, \$15,000 BRIDGE FUND
226000	AUTO & LIABILITY INS PREMIUM	CURRENT YEAR ALLOCATION ADJUSTMENT
226004	FIDELITY & SURETY BONDS	ANNUAL BOND PAYMENT
226005	WORKERS COMP PREMIUM	CALCULATED AT 1.83% OF GROSS WAGES (rev. 5)
228000	FREIGHT	MISC FREIGHT COSTS FOR DELIVERED ITEMS
229000	COURT COSTS	FEES FOR COLLECTION PROCEEDINGS, FILING SUIT ON DELINQUENT ACCOUNTS, ETC. (rev. 4)
230000	CONTRACTUAL SERVICES	\$20,000 PROC SERVER, \$40,000 IT CONSULTING, \$32,000 SOFTWARE AGMT, \$16,516 LICENSING (rev. 4)
COMMODITIES		
341000	DEPARTMENTAL SUPPLIES	DEPARTMENTAL OFFICE SUPPLIES AND MATERIALS FOR BILLING AND RETURN PROCESSING
353000	COMPUTER SOFTWARE	INCODE 10 CITY-WIDE ERP UPGRADE (rev. 4)
CAPITAL OUTLAY		
459000	CAPITAL OUTLAY - EQUIPMENT	\$10,000 SERVER ROOM RENOVATION, \$15,000 NAS DEVICE, \$15,000 IT INFRASTRUCTURE
NON-OPERATING		
676000	BAD DEBT EXPENSE	GRASS & WEEDS WRITE OFF ESTIMATED \$121,500, REGULAR ACCOUNT WRITE OFFS \$30,000

CITY OF PARKERSBURG
 FY 2017 DEPARTMENTAL BUDGET
 415 CITY CLERK
 GENERAL FUND

ACCT	DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 BUDGET	YTD ACTUAL 1/31/2016	% YTD/ BUDGET	REVISED 2016-2017 BUDGET	FY 16-17 VARIANCE
PERSONNEL SERVICES								
103000	DEPARTMENT HEAD SALARY	20,062	19,457	20,000	10,774	53.9%	37,719	17,719
103315	OTHER SALARIES & WAGES	7,612	6,636	8,088	2,767	34.2%	8,545	457
104000	FICA EXPENSE	2,049	1,963	2,149	1,044	48.6%	3,539	1,390
105000	HEALTH & LIFE INS PREMIUM	6,300	-	-	(333)		6,467	6,467
106000	RETIREMENT EXPENSE	1,819	1,572	1,092	827	75.7%	3,652	2,560
111000	OTHER POST-EMPL BENEFITS	-	-	-	-		2,075	2,075
		37,842	29,628	31,329	15,079	48.1%	61,997	30,668
CONTRACTUAL SERVICES								
211000	TELEPHONE/COMM EXPENSE	891	887	1,000	506	50.6%	1,415	415
212000	OUTSIDE PRINTING	2,822	3,154	4,000	31	0.8%	500	(3,500)
214000	TRAVEL	1,610	1,339	2,500	401	16.0%	3,500	1,000
216000	MAINT & REPAIR - EQUIPMENT	500	719	650	427	65.7%	700	50
218000	POSTAGE	188	-	450	-	0.0%	-	(450)
220000	ADVERTISING & LEGAL PUBLICATION	92	-	200	-	0.0%	700	500
221000	TRAINING & EDUCATION	813	250	1,000	450	45.0%	1,500	500
222000	DUES & SUBSCRIPTIONS	119	210	200	195	97.5%	275	75
226000	AUTO & LIABILITY INS PREMIUM	1,085	1,322	1,478	1,063	71.9%	1,340	(138)
226005	WORKERS COMP PREMIUM	509	469	515	259	50.3%	847	332
230000	CONTRACTUAL SERVICES	25,829	13,138	20,000	2,948	14.7%	24,000	4,000
		34,458	21,488	31,993	6,280	19.6%	34,777	2,784
COMMODITIES								
341000	DEPARTMENTAL SUPPLIES	838	1,753	1,200	777	64.8%	2,000	800
341001	SUPPLIES - POLICE CIVIL SERVICE	-	1,395	3,000	1,557	51.9%	2,500	(500)
341002	SUPPLIES - FIRE CIVIL SERVICE	1,695	-	3,000	-	0.0%	2,500	(500)
		2,533	3,148	7,200	2,334	32.4%	7,000	(200)
		74,833	54,264	70,522	23,693	33.6%	103,774	33,252

ACCT	DESCRIPTION	EXPLANATION
PERSONNEL SERVICES		
103000	DEPARTMENT HEAD SALARY	SEE EMPLOYEE LISTING (rev. 5)
103315	OTHER SALARIES & WAGES	SEE EMPLOYEE LISTING (rev. 5)
104000	FICA EXPENSE	CALCULATED AT 7.65% OF GROSS WAGES (rev. 5)
105000	HEALTH & LIFE INS PREMIUM	CURRENT YEAR ALLOCATION ADJUSTMENT + 3% PREMIUM INCREASE
106000	RETIREMENT EXPENSE	1.5% DECREASE IN PERS CITY CONTRIBUTION (rev. 5)
111000	OTHER POST-EMPL BENEFITS	OPEB ANNUAL REQUIRED CONTRIBUTION LIABILITY - TO BE ACCRUED MONTHLY (rev. 1)
CONTRACTUAL SERVICES		
211000	TELEPHONE/COMM EXPENSE	CURRENT YEAR ALLOCATION ADJUSTMENT - COMMUNICATION EXPENSES
212000	OUTSIDE PRINTING	STATIONARY, ENVELOPES, ETC. (rev. 4)
214000	TRAVEL	TRAVEL FOR WVML, CLERK TRAINING, NLC, ETC.
216000	MAINT & REPAIR - EQUIPMENT	COPIER MAINTENANCE AGREEMENT
218000	POSTAGE	ALL POSTAGE MOVED TO FINANCE 414
220000	ADVERTISING & LEGAL PUBLICATION	MISC LEGAL PUBLICATIONS (rev. 4)
221000	TRAINING & EDUCATION	WVML, CLERK TRAINING, ETC.
222000	DUES & SUBSCRIPTIONS	MUNICIPAL CLERK ASSOCIATION
226000	AUTO & LIABILITY INS PREMIUM	CURRENT YEAR ALLOCATION ADJUSTMENT
226005	WORKERS COMP PREMIUM	CALCULATED AT 1.83% OF GROSS WAGES (rev. 5)
230000	CONTRACTUAL SERVICES	POLICE AND FIRE CIVIL SERVICE LITIGATION SERVICES; CODIFIED ORDINANCE UPDATE (rev. 4)
COMMODITIES		
341000	DEPARTMENTAL SUPPLIES	MISC OFFICE SUPPLIES, NEW COMPUTER - ADJUSTMENTS FOR NEW COUNCIL POSSIBLE
341001	SUPPLIES - POLICE CIVIL SERVICE	TESTING MATERIALS, POLICE CIVIL SERVICE
341002	SUPPLIES - FIRE CIVIL SERVICE	TESTING MATERIALS, FIRE CIVIL SERVICE

CITY OF PARKERSBURG
 FY 2017 DEPARTMENTAL BUDGET
 416 MUNICIPAL JUDGE
 GENERAL FUND

ACCT	DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 BUDGET	YTD ACTUAL 1/31/2016	% YTD/ BUDGET	REVISED 2016-2017 BUDGET	FY 16-17 VARIANCE
PERSONNEL SERVICES								
103000	DEPARTMENT HEAD SALARY	24,949	25,318	25,344	12,202	48.1%	18,956	(6,388)
103008	OVERTIME EXPENSE	-	-	500	34	6.8%	500	-
103315	OTHER SALARIES & WAGES	30,605	31,118	51,376	24,499	47.7%	52,875	1,499
104000	FICA EXPENSE	3,732	3,883	5,907	2,762	46.8%	5,534	(373)
105000	HEALTH & LIFE INS PREMIUM	12,600	16,000	16,000	12,000	75.0%	23,096	7,096
106000	RETIREMENT EXPENSE	7,878	7,876	10,425	4,187	40.2%	8,680	(1,745)
111000	OTHER POST-EMPL BENEFITS	-	-	-	-	-	3,860	3,860
		79,764	84,195	109,552	55,684	50.8%	113,501	3,949
CONTRACTUAL SERVICES								
211000	TELEPHONE/COMM EXPENSE	876	892	875	665	76.0%	1,687	812
212000	OUTSIDE PRINTING	-	200	600	98	16.3%	600	-
214000	TRAVEL	-	-	1,000	-	0.0%	500	(500)
216000	MAINT & REPAIR - EQUIPMENT	555	540	2,000	99	5.0%	2,000	-
218000	POSTAGE	275	-	600	-	0.0%	600	-
221000	TRAINING & EDUCATION	-	-	800	250	31.3%	800	-
226000	AUTO & LIABILITY INS PREMIUM	852	1,038	1,160	834	71.9%	2,492	1,332
226004	FIDELITY & SURETY BONDS	200	225	200	-	0.0%	200	-
226005	WORKERS COMP PREMIUM	1,013	1,030	1,413	563	39.8%	1,324	(89)
230000	CONTRACTUAL SERVICES	2,784	3,868	2,101	2,376	113.1%	1,000	(1,101)
		6,555	7,793	10,749	4,885	45.4%	11,203	454
COMMODITIES								
341000	DEPARTMENTAL SUPPLIES	928	940	1,011	452	44.7%	2,500	1,489
		928	940	1,011	452	44.7%	2,500	1,489
		87,247	92,928	121,312	61,021	50.3%	127,204	5,892

ACCT	DESCRIPTION	EXPLANATION
PERSONNEL SERVICES		
103000	DEPARTMENT HEAD SALARY	SEE EMPLOYEE LISTING (rev. 5)
103008	OVERTIME EXPENSE	ESTIMATE OF ANNUAL OVERTIME
103315	OTHER SALARIES & WAGES	SEE EMPLOYEE LISTING (rev. 5)
104000	FICA EXPENSE	CALCULATED AT 7.65% OF GROSS WAGES (rev. 5)
105000	HEALTH & LIFE INS PREMIUM	CURRENT YEAR ALLOCATION ADJUSTMENT + 3% PREMIUM INCREASE
106000	RETIREMENT EXPENSE	1.5% DECREASE IN PERS CITY CONTRIBUTION (rev. 5)
111000	OTHER POST-EMPL BENEFITS	OPEB ANNUAL REQUIRED CONTRIBUTION LIABILITY - TO BE ACCRUED MONTHLY (rev. 1)
CONTRACTUAL SERVICES		
211000	TELEPHONE/COMM EXPENSE	CURRENT YEAR ALLOCATION ADJUSTMENT - COMMUNICATION EXPENSES
212000	OUTSIDE PRINTING	COURT REPORTS, RECORDS, STATIONARY, ETC.
214000	TRAVEL	TRAVEL RELATED TO MUNICIPAL JUDGE AND STAFF TRAINING
216000	MAINT & REPAIR - EQUIPMENT	MAINTENANCE CONTRACT, MISC REPAIR & MAINTENANCE
218000	POSTAGE	ALL POSTAGE MOVED TO FINANCE 414
221000	TRAINING & EDUCATION	REQUIRED TRAINING ONLY - JUDGE AND STAFF
226000	AUTO & LIABILITY INS PREMIUM	CURRENT YEAR ALLOCATION ADJUSTMENT
226004	FIDELITY & SURETY BONDS	TWO BONDS AT \$100/YEAR
226005	WORKERS COMP PREMIUM	CALCULATED AT 1.83% OF GROSS WAGES (rev. 5)
230000	CONTRACTUAL SERVICES	MISC CONTRACTUAL SERVICES
COMMODITIES		
341000	DEPARTMENTAL SUPPLIES	MISC OFFICE SUPPLIES, NEW COMPUTER

CITY OF PARKERSBURG
 FY 2017 DEPARTMENTAL BUDGET
 417 CITY ATTORNEY
 GENERAL FUND

ACCT	DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 BUDGET	YTD ACTUAL 1/31/2016	% YTD/ BUDGET	REVISED 2016-2017 BUDGET	FY 16-17 VARIANCE
PERSONNEL SERVICES								
103000	DEPARTMENT HEAD SALARY	42,875	48,627	50,000	27,610	55.2%	50,000	-
103008	OVERTIME EXPENSE	31	12	150	3	2.0%	150	-
103315	OTHER SALARIES & WAGES	64,237	63,876	64,329	35,730	55.5%	67,202	2,873
104000	FICA EXPENSE	7,073	7,565	8,758	4,508	51.5%	8,977	219
105000	HEALTH & LIFE INS PREMIUM	12,600	16,000	16,000	12,000	75.0%	25,406	9,406
106000	RETIREMENT EXPENSE	15,163	15,683	15,455	7,718	49.9%	14,082	(1,373)
111000	OTHER POST-EMPL BENEFITS	-	-	-	-	-	3,378	3,378
		141,979	151,763	154,692	87,569	56.6%	169,195	14,503
CONTRACTUAL SERVICES								
211000	TELEPHONE/COMM EXPENSE	850	857	845	256	30.3%	1,403	558
212000	OUTSIDE PRINTING	400	145	300	43	14.3%	300	-
216000	MAINT & REPAIR - EQUIPMENT	370	359	1,000	124	12.4%	1,000	-
218000	POSTAGE	72	-	100	-	0.0%	-	(100)
219000	BUILDING & EQUIP RENTS/LEASE	372	284	400	205	51.3%	352	(48)
220000	ADVERTISING & LEGAL PUBLICATION	-	-	200	-	0.0%	200	-
222000	DUES & SUBSCRIPTIONS	5,264	4,137	5,250	3,055	58.2%	5,250	-
226000	AUTO & LIABILITY INS PREMIUM	2,992	3,645	4,075	2,930	71.9%	2,181	(1,894)
226004	FIDELITY & SURETY BONDS	100	100	100	-	0.0%	100	-
226005	WORKERS COMP PREMIUM	1,955	2,050	2,095	1,050	50.1%	2,148	53
228000	FREIGHT	-	-	-	26	-	-	-
229000	COURT COSTS	310	173	750	1,012	134.9%	1,500	750
230000	CONTRACTUAL SERVICES	750	637	750	1,156	154.1%	750	-
		13,435	12,387	15,865	9,857	62.1%	15,184	(681)
COMMODITIES								
341000	DEPARTMENTAL SUPPLIES	400	290	400	99	24.8%	900	500
		400	290	400	99	24.8%	900	500
CAPITAL OUTLAY								
459000	CAPITAL OUTLAY - EQUIPMENT	200	480	500	-	0.0%	-	(500)
		200	480	500	-	0.0%	-	(500)
		156,014	164,920	171,457	97,525	56.9%	185,279	13,822

ACCT	DESCRIPTION	EXPLANATION
PERSONNEL SERVICES		
103000	DEPARTMENT HEAD SALARY	SEE EMPLOYEE LISTING (rev. 5)
103008	OVERTIME EXPENSE	ESTIMATE OF ANNUAL OVERTIME
103315	OTHER SALARIES & WAGES	SEE EMPLOYEE LISTING (rev. 5)
104000	FICA EXPENSE	CALCULATED AT 7.65% OF GROSS WAGES (rev. 5)
105000	HEALTH & LIFE INS PREMIUM	CURRENT YEAR ALLOCATION ADJUSTMENT + 3% PREMIUM INCREASE
106000	RETIREMENT EXPENSE	1.5% DECREASE IN PERS CITY CONTRIBUTION (rev. 5)
111000	OTHER POST-EMPL BENEFITS	OPEB ANNUAL REQUIRED CONTRIBUTION LIABILITY - TO BE ACCRUED MONTHLY (rev. 1)
CONTRACTUAL SERVICES		
211000	TELEPHONE/COMM EXPENSE	CURRENT YEAR ALLOCATION ADJUSTMENT - COMMUNICATION EXPENSES
212000	OUTSIDE PRINTING	STATIONARY, ENVELOPES, ETC.
216000	MAINT & REPAIR - EQUIPMENT	MAINTENANCE AGREEMENT & MISC OFFICE EQUIPMENT REPAIR & MAINTENANCE
218000	POSTAGE	ALL POSTAGE MOVED TO FINANCE 414
219000	BUILDING & EQUIP RENTS/LEASE	COPIER LEASE (SHARED WITH PERSONNEL AND MAYOR)
220000	ADVERTISING & LEGAL PUBLICATION	MISC LEGAL PUBLICATIONS
222000	DUES & SUBSCRIPTIONS	REQUIRED DUES AND LEGAL SUBSCRIPTIONS
226000	AUTO & LIABILITY INS PREMIUM	CURRENT YEAR ALLOCATION ADJUSTMENT
226004	FIDELITY & SURETY BONDS	ANNUAL BOND PAYMENT
226005	WORKERS COMP PREMIUM	CALCULATED AT 1.83% OF GROSS WAGES (rev. 5)
228000	FREIGHT	
229000	COURT COSTS	MISC COURT COSTS FOR LEGAL ACTIONS AS NECESSARY
230000	CONTRACTUAL SERVICES	MISC CONTRACTUAL SERVICES
COMMODITIES		
341000	DEPARTMENTAL SUPPLIES	MISC OFFICE SUPPLIES
CAPITAL OUTLAY		
459000	CAPITAL OUTLAY - EQUIPMENT	

CITY OF PARKERSBURG
 FY 2017 DEPARTMENTAL BUDGET
 420 ENGINEERING
 GENERAL FUND

ACCT	DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 BUDGET	YTD ACTUAL 1/31/2016	% YTD/ BUDGET	REVISED 2016-2017 BUDGET	FY 16-17 VARIANCE
PERSONNEL SERVICES								
103000	DEPARTMENT HEAD SALARY	53,783	65,194	68,000	37,549	55.2%	68,992	992
103008	OVERTIME EXPENSE	928	1,029	2,000	859	43.0%	2,000	-
103315	OTHER SALARIES & WAGES	130,331	137,102	144,085	79,492	55.2%	146,004	1,919
104000	FICA EXPENSE	12,775	14,338	16,378	8,910	54.4%	16,600	222
105000	HEALTH & LIFE INS PREMIUM	31,500	35,333	40,000	30,000	75.0%	41,573	1,573
106000	RETIREMENT EXPENSE	26,246	28,093	28,901	14,431	49.9%	26,039	(2,862)
111000	OTHER POST-EMPL BENEFITS	-	-	-	-	-	8,685	8,685
		255,563	281,089	299,364	171,241	57.2%	309,893	10,529
CONTRACTUAL SERVICES								
211000	TELEPHONE/COMM EXPENSE	992	1,029	1,029	940	91.4%	4,361	3,332
212000	OUTSIDE PRINTING	206	596	600	475	79.2%	600	-
214000	TRAVEL	-	-	250	-	0.0%	600	350
216000	MAINT & REPAIR - EQUIPMENT	3,150	3,302	4,600	1,507	32.8%	1,000	(3,600)
217000	MAINT & REPAIR - AUTOS	(193)	-	200	-	0.0%	-	(200)
218000	POSTAGE	13	-	60	-	0.0%	-	(60)
219000	BUILDING & EQUIP RENTS/LEASE	-	-	500	319	63.8%	3,000	2,500
220000	ADVERTISING & LEGAL PUBLICATION	45	291	600	-	0.0%	200	(400)
221000	TRAINING & EDUCATION	199	225	600	-	0.0%	600	-
222000	DUES & SUBSCRIPTIONS	339	293	525	-	0.0%	2,350	1,825
226000	AUTO & LIABILITY INS PREMIUM	5,494	6,168	6,897	4,959	71.9%	7,469	572
226005	WORKERS COMP PREMIUM	3,376	3,698	3,918	1,956	49.9%	3,971	53
228000	FREIGHT	-	-	50	-	0.0%	50	-
230000	CONTRACTUAL SERVICES	1,823	1,386	5,000	1,768	35.4%	17,000	12,000
		15,444	16,988	24,829	11,924	48.0%	41,201	16,372
COMMODITIES								
341000	DEPARTMENTAL SUPPLIES	1,931	2,125	2,500	710	28.4%	3,500	1,000
343001	AUTOMOBILE GASOLINE	1,355	998	2,529	523	20.7%	1,800	(729)
345000	UNIFORM EXPENSE	1,277	986	2,200	750	34.1%	1,500	(700)
		4,563	4,109	7,229	1,983	27.4%	6,800	(429)
CAPITAL OUTLAY								
459000	CAPITAL OUTLAY - EQUIPMENT	-	7,495	25,000	23,962	95.8%	-	(25,000)
		-	7,495	25,000	23,962	95.8%	-	(25,000)
		275,570	309,681	356,422	209,110	58.7%	357,894	1,472

ACCT	DESCRIPTION	EXPLANATION
PERSONNEL SERVICES		
103000	DEPARTMENT HEAD SALARY	SEE EMPLOYEE LISTING (rev. 5)
103008	OVERTIME EXPENSE	ESTIMATE OF ANNUAL OVERTIME
103315	OTHER SALARIES & WAGES	SEE EMPLOYEE LISTING (rev. 5)
104000	FICA EXPENSE	CALCULATED AT 7.65% OF GROSS WAGES (rev. 5)
105000	HEALTH & LIFE INS PREMIUM	CURRENT YEAR ALLOCATION ADJUSTMENT + 3% PREMIUM INCREASE
106000	RETIREMENT EXPENSE	1.5% DECREASE IN PERS CITY CONTRIBUTION (rev. 5)
111000	OTHER POST-EMPL BENEFITS	OPEB ANNUAL REQUIRED CONTRIBUTION LIABILITY - TO BE ACCRUED MONTHLY (rev. 1)
CONTRACTUAL SERVICES		
211000	TELEPHONE/COMM EXPENSE	CURRENT YEAR ALLOCATION ADJUSTMENT - COMMUNICATION EXPENSES
212000	OUTSIDE PRINTING	MISC NOTICES, ENVELOPES, ETC.
214000	TRAVEL	TRAVEL FOR SURVEYING AND ENGINEERING TRAINING
216000	MAINT & REPAIR - EQUIPMENT	MISC EQUIPMENT REPAIR & MAINTENANCE
217000	MAINT & REPAIR - AUTOS	
218000	POSTAGE	ALL POSTAGE MOVED TO FINANCE 414
219000	BUILDING & EQUIP RENTS/LEASE	COPIER LEASE (SHARED WITH CODE)
220000	ADVERTISING & LEGAL PUBLICATION	MISC LEGAL NOTIFICATIONS & ADVERTISING
221000	TRAINING & EDUCATION	REGISTRATION COSTS FOR SURVEYING AND ENGINEERING TRAINING
222000	DUES & SUBSCRIPTIONS	PROFESSIONAL DUES, ASCE PUBLICATIONS, MS4 PERMIT, ETC.
226000	AUTO & LIABILITY INS PREMIUM	CURRENT YEAR ALLOCATION ADJUSTMENT
226005	WORKERS COMP PREMIUM	CALCULATED AT 1.83% OF GROSS WAGES (rev. 5)
228000	FREIGHT	MISC FREIGHT CHARGES ON ITEMS RECEIVED
230000	CONTRACTUAL SERVICES	\$12,000 DOCUMENT SCAN/SHRED/DESTROY, \$5,000 MISC CONTRACTUAL SERVICES
COMMODITIES		
341000	DEPARTMENTAL SUPPLIES	MISC OFFICE SUPPLIES
343001	AUTOMOBILE GASOLINE	ESTIMATE OF ANNUAL FUEL COSTS, PRICES EXPECTED TO REMAIN LOWER
345000	UNIFORM EXPENSE	ESTIMATE OF DEPARTMENTAL UNIFORM NEEDS (INCLUDES TAXABLE BENEFITS)
CAPITAL OUTLAY		
459000	CAPITAL OUTLAY - EQUIPMENT	

CITY OF PARKERSBURG
 FY 2017 DEPARTMENTAL BUDGET
 421 DEVELOPMENT
 GENERAL FUND

ACCT	DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 BUDGET	YTD ACTUAL 1/31/2016	% YTD/ BUDGET	REVISED 2016-2017 BUDGET	FY 16-17 VARIANCE
PERSONNEL SERVICES								
103000	DEPARTMENT HEAD SALARY	57,856	58,496	60,000	33,132	55.2%	60,000	-
103008	OVERTIME EXPENSE	(160)	-	250	-	0.0%	250	-
103315	OTHER SALARIES & WAGES	187,657	190,439	197,689	93,694	47.4%	151,455	(46,234)
104000	FICA EXPENSE	17,370	17,662	19,732	9,526	48.3%	16,195	(3,537)
105000	HEALTH & LIFE INS PREMIUM	51,799	48,000	48,667	36,000	74.0%	46,193	(2,474)
106000	RETIREMENT EXPENSE	34,347	34,699	34,822	15,209	43.7%	25,405	(9,417)
111000	OTHER POST-EMPL BENEFITS	-	-	-	-	-	9,650	9,650
		348,869	349,296	361,160	187,561	51.9%	309,148	(52,012)
CONTRACTUAL SERVICES								
211000	TELEPHONE/COMM EXPENSE	200	7,125	6,225	1,312	21.1%	5,204	(1,021)
212000	OUTSIDE PRINTING	112	52	200	173	86.5%	500	300
214000	TRAVEL	6,006	5,935	6,000	1,252	20.9%	6,000	-
216000	MAINT & REPAIR - EQUIPMENT	463	156	650	-	0.0%	650	-
218000	POSTAGE	635	153	800	93	11.6%	-	(800)
220000	ADVERTISING & LEGAL PUBLICATION	2,832	3,829	2,923	1,251	42.8%	3,000	77
221000	TRAINING & EDUCATION	2,045	2,820	3,000	1,400	46.7%	3,500	500
222000	DUES & SUBSCRIPTIONS	712	1,931	800	446	55.8%	1,200	400
226000	AUTO & LIABILITY INS PREMIUM	2,377	2,896	3,238	2,328	71.9%	7,471	4,233
226005	WORKERS COMP PREMIUM	4,415	4,536	4,720	2,200	46.6%	3,875	(845)
229000	COURT COSTS	-	-	-	11	-	-	-
230000	CONTRACTUAL SERVICES	4,767	20,219	17,124	5,476	32.0%	184,000	166,876
230001	CONTRACTUAL SVS - POOLS	-	-	16,000	-	0.0%	-	(16,000)
230005	CONTRACTUAL SVS - PENZOIL PRC	28,801	1,899	73,000	-	0.0%	-	(73,000)
230006	CONTR SERVICE - FOCUS GRANT	7,395	-	-	-	-	-	-
230008	CONTR SERV - SAFE RT FAIRPLN	-	500	12,000	-	0.0%	-	(12,000)
230009	CONTRACTUAL SVS - ON-TRAC/PBK	-	12,000	15,000	15,000	100.0%	-	(15,000)
230010	CONTR SERV-SAFE RTS-FRANKLIN	-	650	12,000	-	0.0%	-	(12,000)
230011	CONTR SERV - BASEBALL	20,000	-	5,000	-	0.0%	-	(5,000)
230012	CONTRACTUAL SVS - SOUTHWOOD	-	-	57,000	53,626	94.1%	-	(57,000)
230013	WVSBDC BUSINESS COACH	-	40,642	55,000	18,333	33.3%	-	(55,000)
230014	WVSBDC BUSINESS COACH TRAVEL	-	5,018	7,000	5,350	76.4%	-	(7,000)
230020	CONTRACTUAL SERVICES - WVRC	-	-	3,500	-	0.0%	-	(3,500)
		85,460	114,486	301,180	108,251	35.9%	215,400	(85,780)
COMMODITIES								
341000	DEPARTMENTAL SUPPLIES	1,112	2,062	2,000	676	33.8%	14,500	12,500
341001	SUPPLIES - FARMERS MARKET	41,824	67	-	-	-	-	-
341002	SUPPLIES - FT NEAL PROJECT	1,184	-	17,985	16,932	94.1%	-	(17,985)
341003	SUPPLIES - SIDEWALK PROGRAM	-	-	-	-	-	-	-
341004	SUPPLIES - CITY PARK POOLS	-	11,434	-	-	-	-	-
343001	AUTOMOBILE GASOLINE	(90)	299	1,200	611	50.9%	500	(700)
		44,030	13,862	21,185	18,219	86.0%	15,000	(6,185)
CAPITAL OUTLAY								
458000	CAPITAL OUTLAY - OTHER IMP	-	6,072	2,645	2,645	100.0%	311,019	308,374
458002	SAFE ROUTES -MCKINLEY SCHOOL	10,816	-	-	-	-	-	-
458003	CAPITAL OUTLAY-SAFE RT FAIRPLN	-	-	100,000	-	0.0%	-	(100,000)
458004	CAPITAL OUTLAY-LTL KANAWHA CON	186,651	45,456	52,893	-	0.0%	-	(52,893)
458005	CAPITAL PROJ-SAFE RT FRANKLIN	-	-	50,000	-	0.0%	-	(50,000)
459000	CAPITAL OUTLAY - EQUIPMENT	1,499	2,041	2,000	-	0.0%	-	(2,000)
		198,966	53,569	207,538	2,645	1.3%	311,019	103,481
		677,325	531,213	891,063	316,676	35.5%	850,567	(40,496)

ACCT	DESCRIPTION	EXPLANATION
PERSONNEL SERVICES		
103000	DEPARTMENT HEAD SALARY	SEE EMPLOYEE LISTING
103008	OVERTIME EXPENSE	ESTIMATE OF ANNUAL OVERTIME
103315	OTHER SALARIES & WAGES	SEE EMPLOYEE LISTING - HOUSING PROJECTS POSITION ELIMINATED (rev. 5)
104000	FICA EXPENSE	CALCULATED AT 7.65% OF GROSS WAGES (rev. 5)
105000	HEALTH & LIFE INS PREMIUM	CURRENT YEAR ALLOCATION ADJUSTMENT + 3% PREMIUM INCREASE
106000	RETIREMENT EXPENSE	1.5% DECREASE IN PERS CITY CONTRIBUTION (rev. 5)
111000	OTHER POST-EMPL BENEFITS	OPEB ANNUAL REQUIRED CONTRIBUTION LIABILITY - TO BE ACCRUED MONTHLY (rev. 1)
CONTRACTUAL SERVICES		
211000	TELEPHONE/COMM EXPENSE	CURRENT YEAR ALLOCATION ADJUSTMENT - COMMUNICATION EXPENSES
212000	OUTSIDE PRINTING	BROCHURES, FLYERS, BUSINESS CARDS, ETC.
214000	TRAVEL	APA NATIONAL CONF, NDC DEV FINANCE TRAINING, CITY PLANNER TRAINING, AICP
216000	MAINT & REPAIR - EQUIPMENT	MAINTENANCE AGREEMENT, MISC OFFICE EQUIPMENT REPAIR & MAINTENANCE
218000	POSTAGE	ALL POSTAGE MOVED TO FINANCE 414
220000	ADVERTISING & LEGAL PUBLICATION	MPC PUBLIC NOTICES, DEPARTMENTAL PROJECT PROMOTIONS
221000	TRAINING & EDUCATION	REGISTRATION FEES FOR TRAININGS AND CONFERENCES
222000	DUES & SUBSCRIPTIONS	APA, WVAPA, AICP, POLYMER ALLIANCE ZONE, STATE JOURNAL
226000	AUTO & LIABILITY INS PREMIUM	CURRENT YEAR ALLOCATION ADJUSTMENT
226005	WORKERS COMP PREMIUM	CALCULATED AT 1.83% OF GROSS WAGES (rev. 5)
229000	COURT COSTS	
230000	CONTRACTUAL SERVICES	
230001	CONTRACTUAL SVS - POOLS	STREETSCAPE ENHANCEMENT STUDY - ST MARYS/DUDLEY AVE \$30,000; APPRAISALS/OTHER \$5,000, SBD
230005	CONTRACTUAL SVS - PENZOIL PRC	PROGRAMS \$5,000; NEIGHBORHOOD PARTNERSHIP PROGRAM \$40,000; ***EPA HAZARDOUS ASSESSMENT
230006	CONTR SERVICE - FOCUS GRANT	\$73,000; SRTS FAIRPLAIN \$12,000; SRTS FRANKLIN \$12,000; WVRC \$3,500, WVRCG \$3,500 (rev. 4)
230008	CONTR SERV - SAFE RT FAIRPLN	
230009	CONTRACTUAL SVS - ON-TRAC/PBK	
230010	CONTR SERV-SAFE RTS-FRANKLIN	
230011	CONTR SERV - BASEBALL	
230012	CONTRACTUAL SVS - SOUTHWOOD	
230013	WVSBDC BUSINESS COACH	
230014	WVSBDC BUSINESS COACH TRAVEL	
230020	CONTRACTUAL SERVICES - WVRC	
COMMODITIES		
341000	DEPARTMENTAL SUPPLIES	OFFICE SUPPLIES \$2,500; MARKET & 5TH STREET BANNER ARMS \$10,000
341001	SUPPLIES - FARMERS MARKET	
341002	SUPPLIES - FT NEAL PROJECT	
341003	SUPPLIES - SIDEWALK PROGRAM	
341004	SUPPLIES - CITY PARK POOLS	
343001	AUTOMOBILE GASOLINE	ESTIMATE OF ANNUAL FUEL COSTS, PRICES EXPECTED TO REMAIN LOWER
CAPITAL OUTLAY		
458000	CAPITAL OUTLAY - OTHER IMP	PT PARK IMPROVEMENTS \$15,000; SRTS FAIRPLAIN \$100,000; STRS FRANKLIN \$100,000 LITTLE KANAWHA
458002	SAFE ROUTES -MCKINLEY SCHOOL	CONNECTOR \$50,000; CMAQ GRANT \$46,019 (rev. 4)
458003	CAPITAL OUTLAY-SAFE RT FAIRPLN	
458004	CAPITAL OUTLAY-LTL KANAWHA CON	
458005	CAPITAL PROJ-SAFE RT FRANKLIN	
459000	CAPITAL OUTLAY - EQUIPMENT	

CITY OF PARKERSBURG
 FY 2017 DEPARTMENTAL BUDGET
 422 PERSONNEL
 GENERAL FUND

ACCT	DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 BUDGET	YTD ACTUAL 1/31/2016	% YTD/ BUDGET	REVISED 2016-2017 BUDGET	FY 16-17 VARIANCE
PERSONNEL SERVICES								
103000	DEPARTMENT HEAD SALARY	51,432	61,540	64,000	35,340	55.2%	64,000	-
103008	OVERTIME EXPENSE	31	12	150	3	2.0%	150	-
103315	OTHER SALARIES & WAGES	31,311	30,431	30,843	17,239	55.9%	33,715	2,872
104000	FICA EXPENSE	5,898	6,702	7,267	4,031	55.5%	7,486	219
105000	HEALTH & LIFE INS PREMIUM	16,800	14,000	14,000	10,500	75.0%	16,168	2,168
106000	RETIREMENT EXPENSE	11,707	12,802	12,824	6,403	49.9%	11,744	(1,080)
111000	OTHER POST-EMPL BENEFITS	-	-	-	-	-	3,378	3,378
		117,179	125,487	129,084	73,516	57.0%	136,641	7,557
CONTRACTUAL SERVICES								
211000	TELEPHONE/COMM EXPENSE	928	903	850	429	50.5%	2,246	1,396
212000	OUTSIDE PRINTING	64	35	200	95	47.5%	200	-
214000	TRAVEL	130	333	1,000	312	31.2%	1,500	500
216000	MAINT & REPAIR - EQUIPMENT	324	389	1,000	124	12.4%	1,000	-
218000	POSTAGE	521	52	500	-	0.0%	-	(500)
219000	BUILDING & EQUIP RENTS/LEASE	372	335	400	205	51.3%	352	(48)
220000	ADVERTISING & LEGAL PUBLICATION	-	-	300	-	0.0%	300	-
221000	TRAINING & EDUCATION	875	1,356	6,500	80	1.2%	10,000	3,500
222000	DUES & SUBSCRIPTIONS	529	394	700	399	57.0%	1,500	800
226000	AUTO & LIABILITY INS PREMIUM	1,126	1,373	1,535	1,104	71.9%	2,181	646
226005	WORKERS COMP PREMIUM	1,509	1,673	1,738	872	50.2%	1,791	53
230000	CONTRACTUAL SERVICES	13,995	16,332	15,000	5,490	36.6%	15,000	-
		20,373	23,175	29,723	9,110	30.6%	36,070	6,347
COMMODITIES								
341000	DEPARTMENTAL SUPPLIES	2,427	3,046	3,600	858	23.8%	4,000	400
		2,427	3,046	3,600	858	23.8%	4,000	400
CAPITAL OUTLAY								
459000	CAPITAL OUTLAY - EQUIPMENT	485	780	21,050	-	0.0%	-	(21,050)
		485	780	21,050	-	0.0%	-	(21,050)
		140,464	152,488	183,457	83,484	45.5%	176,711	(6,746)

ACCT	DESCRIPTION	EXPLANATION
PERSONNEL SERVICES		
103000	DEPARTMENT HEAD SALARY	SEE EMPLOYEE LISTING
103008	OVERTIME EXPENSE	ESTIMATE OF ANNUAL OVERTIME
103315	OTHER SALARIES & WAGES	SEE EMPLOYEE LISTING (rev. 5)
104000	FICA EXPENSE	CALCULATED AT 7.65% OF GROSS WAGES (rev. 5)
105000	HEALTH & LIFE INS PREMIUM	CURRENT YEAR ALLOCATION ADJUSTMENT + 3% PREMIUM INCREASE
106000	RETIREMENT EXPENSE	1.5% DECREASE IN PERS CITY CONTRIBUTION (rev. 5)
111000	OTHER POST-EMPL BENEFITS	OPEB ANNUAL REQUIRED CONTRIBUTION LIABILITY - TO BE ACCRUED MONTHLY (rev. 1)
CONTRACTUAL SERVICES		
211000	TELEPHONE/COMM EXPENSE	CURRENT YEAR ALLOCATION ADJUSTMENT - COMMUNICATION EXPENSES
212000	OUTSIDE PRINTING	STATIONARY, ENVELOPES, ETC.
214000	TRAVEL	WVMHRA & PEIA TRAINING SEMINARS
216000	MAINT & REPAIR - EQUIPMENT	MAINTENANCE AGREEMENTS AND MISC EQUIPMENT REPAIR & MAINTENANCE
218000	POSTAGE	ALL POSTAGE MOVED TO FINANCE 414
219000	BUILDING & EQUIP RENTS/LEASE	COPIER LEASE (SHARED WITH CITY ATTORNEY AND MAYOR)
220000	ADVERTISING & LEGAL PUBLICATION	MISC LEGAL PUBLICATIONS AND ADVERTISEMENTS
221000	TRAINING & EDUCATION	WVMHRA & PEIA TRAINING SEMINAR REGISTRATION FEES; CITY-WIDE TRAINING PROGRAM
222000	DUES & SUBSCRIPTIONS	SHRM, WVMHRA, SPVR NEWSLETTER, WORKFORCE JOURNAL, CHAMBER OF COMMERCE
226000	AUTO & LIABILITY INS PREMIUM	CURRENT YEAR ALLOCATION ADJUSTMENT
226005	WORKERS COMP PREMIUM	CALCULATED AT 1.83% OF GROSS WAGES (rev. 5)
230000	CONTRACTUAL SERVICES	EAP DRUG & ALCOHOL TESTING, BACKGROUND CHECKS
COMMODITIES		
341000	DEPARTMENTAL SUPPLIES	OFFICE SUPPLIES
CAPITAL OUTLAY		
459000	CAPITAL OUTLAY - EQUIPMENT	

CITY OF PARKERSBURG
 FY 2017 DEPARTMENTAL BUDGET
 436 CODE ADMINISTRATION
 GENERAL FUND

ACCT	DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 BUDGET	YTD ACTUAL 1/31/2016	% YTD/ BUDGET	REVISED 2016-2017 BUDGET	FY 16-17 VARIANCE
PERSONNEL SERVICES								
103000	DEPARTMENT HEAD SALARY	44,453	45,214	49,465	27,305	55.2%	50,085	620
103008	OVERTIME EXPENSE	787	669	2,000	420	21.0%	1,500	(500)
103315	OTHER SALARIES & WAGES	197,012	207,925	210,143	116,093	55.2%	212,736	2,593
104000	FICA EXPENSE	16,497	17,738	20,013	10,829	54.1%	20,221	208
105000	HEALTH & LIFE INS PREMIUM	44,100	56,000	56,000	42,000	75.0%	64,669	8,669
106000	RETIREMENT EXPENSE	34,359	35,389	35,317	17,572	49.8%	31,718	(3,599)
111000	OTHER POST-EMPL BENEFITS	-	-	-	-	-	13,510	13,510
		337,208	362,935	372,938	214,219	57.4%	394,439	21,501
CONTRACTUAL SERVICES								
211000	TELEPHONE/COMM EXPENSE	2,738	4,536	2,600	1,979	76.1%	9,387	6,787
212000	OUTSIDE PRINTING	37	172	400	180	45.0%	400	-
214000	TRAVEL	2,500	2,640	2,500	1,409	56.4%	3,000	500
216000	MAINT & REPAIR - EQUIPMENT	1,799	1,554	2,200	607	27.6%	900	(1,300)
217000	MAINT & REPAIR - AUTOS	-	155	500	-	0.0%	500	-
218000	POSTAGE	2,368	-	3,600	-	0.0%	-	(3,600)
219000	BUILDING & EQUIP RENTS/LEASE	-	-	200	169	84.5%	1,300	1,100
220000	ADVERTISING & LEGAL PUBLICATION	3,270	1,822	5,000	1,132	22.6%	8,200	3,200
221000	TRAINING & EDUCATION	1,552	1,500	1,750	750	42.9%	2,500	750
222000	DUES & SUBSCRIPTIONS	325	325	1,300	400	30.8%	3,500	2,200
226000	AUTO & LIABILITY INS PREMIUM	4,775	5,486	6,134	4,411	71.9%	11,825	5,691
226005	WORKERS COMP PREMIUM	4,419	4,626	4,787	2,382	49.8%	4,837	50
230000	CONTRACTUAL SERVICES	36,547	56,807	75,000	14,368	19.2%	176,800	101,800
		60,314	79,623	105,971	27,787	26.2%	223,149	117,178
COMMODITIES								
341000	DEPARTMENTAL SUPPLIES	3,687	3,093	4,000	2,220	55.5%	11,000	7,000
343001	AUTOMOBILE GASOLINE	7,562	6,507	9,270	2,936	31.7%	8,200	(1,070)
345000	UNIFORM EXPENSE	3,091	2,674	3,000	1,974	65.8%	4,500	1,500
		14,340	12,274	16,270	7,130	43.8%	23,700	7,430
CAPITAL OUTLAY								
459000	CAPITAL OUTLAY - EQUIPMENT	-	-	-	-	-	18,500	18,500
		-	-	-	-	-	18,500	18,500
		411,862	454,832	495,179	249,136	50.3%	659,788	164,609

ACCT	DESCRIPTION	EXPLANATION
PERSONNEL SERVICES		
103000	DEPARTMENT HEAD SALARY	SEE EMPLOYEE LISTING (rev. 5)
103008	OVERTIME EXPENSE	ESTIMATE OF ANNUAL OVERTIME
103315	OTHER SALARIES & WAGES	SEE EMPLOYEE LISTING (rev. 5)
104000	FICA EXPENSE	CALCULATED AT 7.65% OF GROSS WAGES (rev. 5)
105000	HEALTH & LIFE INS PREMIUM	CURRENT YEAR ALLOCATION ADJUSTMENT + 3% PREMIUM INCREASE
106000	RETIREMENT EXPENSE	1.5% DECREASE IN PERS CITY CONTRIBUTION (rev. 5)
111000	OTHER POST-EMPL BENEFITS	OPEB ANNUAL REQUIRED CONTRIBUTION LIABILITY - TO BE ACCRUED MONTHLY (rev. 1)
CONTRACTUAL SERVICES		
211000	TELEPHONE/COMM EXPENSE	CURRENT YEAR ALLOCATION ADJUSTMENT - COMMUNICATION EXPENSES
212000	OUTSIDE PRINTING	STATIONARY, ENVELOPES, ETC.
214000	TRAVEL	CODE INSPECTOR TRAINING AND CONFERENCES
216000	MAINT & REPAIR - EQUIPMENT	MAINTENANCE AGREEMENTS & MISC EQUIPMENT REPAIR & MAINTENANCE
217000	MAINT & REPAIR - AUTOS	MISC REPAIR TO CODE INSPECTOR VEHICLES
218000	POSTAGE	ALL POSTAGE MOVED TO FINANCE 414
219000	BUILDING & EQUIP RENTS/LEASE	COPIER LEASE (SHARED WITH ENGINEERING)
220000	ADVERTISING & LEGAL PUBLICATION	LEGAL NOTIFICATIONS FOR BZA APPEALS, DEMOLITIONS, ETC. (rev. 4)
221000	TRAINING & EDUCATION	WVCOA MANDATORY TRAINING REGISTRATION, ADDITIONAL CODE ENFORCEMENT EDUCATION
222000	DUES & SUBSCRIPTIONS	TRI-ANNUAL CODE UPDATE SUBSCRIPTION
226000	AUTO & LIABILITY INS PREMIUM	CURRENT YEAR ALLOCATION ADJUSTMENT
226005	WORKERS COMP PREMIUM	CALCULATED AT 1.83% OF GROSS WAGES (rev. 5)
230000	CONTRACTUAL SERVICES	DEMOLITION (INCLUDES WVHDF LOAN FOR REIMB.) \$150,000; GRASS & WEEDS \$30,000 (rev. 4)
COMMODITIES		
341000	DEPARTMENTAL SUPPLIES	CODE BOOK \$1,000, 4 PC'S \$2,800; GENERAL OFFICE SUPPLIES \$4,000, ICC SOFTWARE (rev. 4)
343001	AUTOMOBILE GASOLINE	ESTIMATE OF ANNUAL FUEL COSTS, PRICES EXPECTED TO REMAIN LOWER
345000	UNIFORM EXPENSE	ESTIMATE OF DEPARTMENTAL UNIFORM NEEDS (INCLUDES TAXABLE BENEFITS)
CAPITAL OUTLAY		
459000	CAPITAL OUTLAY - EQUIPMENT	ESTIMATE OF USED CODE INSPECTOR VEHICLE

CITY OF PARKERSBURG
 FY 2017 DEPARTMENTAL BUDGET
 440 BUILDINGS & GROUNDS
 GENERAL FUND

ACCT	DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 BUDGET	YTD ACTUAL 1/31/2016	% YTD/ BUDGET	REVISED 2016-2017 BUDGET	FY 16-17 VARIANCE
PERSONNEL SERVICES								
103000	DEPARTMENT HEAD SALARY	47,218	765	-	-		-	-
103008	OVERTIME EXPENSE	7,377	7,700	7,000	3,092	44.2%	2,000	(5,000)
103315	OTHER SALARIES & WAGES	419,991	403,643	443,104	216,141	48.8%	124,673	(318,431)
104000	FICA EXPENSE	33,779	30,207	34,433	17,294	50.2%	9,691	(24,742)
105000	HEALTH & LIFE INS PREMIUM	88,200	96,000	94,581	72,000	76.1%	18,684	(75,897)
106000	RETIREMENT EXPENSE	59,412	49,199	51,638	24,205	46.9%	15,201	(36,437)
111000	OTHER POST-EMPL BENEFITS	-	-	-	-		7,720	7,720
		655,977	587,514	630,756	332,732	52.8%	177,969	(452,787)
CONTRACTUAL SERVICES								
211000	TELEPHONE/COMM EXPENSE	1,901	1,996	2,490	1,939	77.9%	600	(1,890)
212000	OUTSIDE PRINTING	97	156	250	-	0.0%	250	-
213000	UTILITIES - NATURAL GAS	16,798	19,154	21,000	3,345	15.9%	319	(20,681)
213100	UTILITIES - ELECTRIC	178,145	208,120	186,000	116,275	62.5%	127,755	(58,245)
213200	UTILITIES - WATER & SEWER	30,055	23,497	27,000	17,046	63.1%	13,283	(13,717)
214000	TRAVEL	-	-	300	-	0.0%	-	(300)
215000	MAINT & REPAIR - BUILDINGS	7,083	14,698	16,000	9,354	58.5%	16,000	-
216000	MAINT & REPAIR - EQUIPMENT	3,528	2,783	10,000	1,692	16.9%	2,500	(7,500)
217000	MAINT & REPAIR - AUTOS	109	213	1,000	192	19.2%	1,000	-
218000	POSTAGE	86	15	100	-	0.0%	-	(100)
219000	BUILDING & EQUIP RENTS/LEASE	56,420	70,792	70,920	39,198	55.3%	-	(70,920)
220000	ADVERTISING & LEGAL PUBLICATION	-	46	300	-	0.0%	-	(300)
221000	TRAINING & EDUCATION	-	49	300	-	0.0%	100	(200)
222000	DUES & SUBSCRIPTIONS	-	57	400	45	11.3%	100	(300)
225000	LAUNDRY & DRY CLEANING	6,210	5,115	5,260	2,807	53.4%	1,755	(3,505)
226000	AUTO & LIABILITY INS PREMIUM	17,871	18,216	21,741	15,633	71.9%	36,016	14,275
226005	WORKERS COMP PREMIUM	8,641	7,608	8,386	3,717	44.3%	2,319	(6,067)
228000	FREIGHT	801	731	750	633	84.4%	500	(250)
230000	CONTRACTUAL SERVICES	37,390	61,013	61,250	44,675	72.9%	35,000	(26,250)
230003	CONTRACTUAL SERVICES - MUSIC FEST	(1,350)	2,100	-	1,239		-	-
		363,785	436,359	433,447	257,790	59.5%	237,497	(195,950)
COMMODITIES								
341000	DEPARTMENTAL SUPPLIES	13,639	16,702	15,000	8,492	56.6%	26,000	11,000
341041	SUPPLIES - CITY PARK	21,671	25,211	26,000	16,168	62.2%	-	(26,000)
341042	SUPPLIES - WHARTON TRUST	935	711	1,000	-	0.0%	-	(1,000)
341043	SUPPLIES - MOSQUITO CONTROL	2,535	1,411	5,000	674	13.5%	4,000	(1,000)
341044	SUPPLIES - TENNIS COURTS	-	3,465	40,000	-	0.0%	-	(40,000)
343001	AUTOMOBILE GASOLINE	29,561	22,011	33,619	8,709	25.9%	1,100	(32,519)
345000	UNIFORM EXPENSE	5,265	4,965	9,230	4,604	49.9%	3,550	(5,680)
		73,606	74,476	129,849	38,647	29.8%	34,650	(95,199)
CAPITAL OUTLAY								
458000	CAPITAL OUTLAY - OTHER IMP	4,933	4,648	59,000	52,853	89.6%	434,000	375,000
459000	CAPITAL OUTLAY - EQUIPMENT	-	7,995	10,000	-	0.0%	-	(10,000)
		4,933	12,643	69,000	52,853	76.6%	434,000	365,000
		1,098,301	1,110,992	1,263,052	682,022	54.0%	884,116	(378,936)

ACCT	DESCRIPTION	EXPLANATION
PERSONNEL SERVICES		
103000	DEPARTMENT HEAD SALARY	SEE EMPLOYEE LISTING
103008	OVERTIME EXPENSE	ESTIMATE OF ANNUAL OVERTIME
103315	OTHER SALARIES & WAGES	SEE EMPLOYEE LISTING (rev. 5)
104000	FICA EXPENSE	CALCULATED AT 7.65% OF GROSS WAGES (rev. 5)
105000	HEALTH & LIFE INS PREMIUM	CURRENT YEAR ALLOCATION ADJUSTMENT + 3% PREMIUM INCREASE
106000	RETIREMENT EXPENSE	1.5% DECREASE IN PERS CITY CONTRIBUTION (rev. 5)
111000	OTHER POST-EMPL BENEFITS	OPEB ANNUAL REQUIRED CONTRIBUTION LIABILITY - TO BE ACCRUED MONTHLY (rev. 1)
CONTRACTUAL SERVICES		
211000	TELEPHONE/COMM EXPENSE	CURRENT YEAR ALLOCATION ADJUSTMENT - COMMUNICATION EXPENSES (rev. 4)
212000	OUTSIDE PRINTING	MISC PRINTING COSTS
213000	UTILITIES - NATURAL GAS	CURRENT YEAR ALLOCATION ADJUSTMENT
213100	UTILITIES - ELECTRIC	CURRENT YEAR ALLOCATION ADJUSTMENT
213200	UTILITIES - WATER & SEWER	CURRENT YEAR ALLOCATION ADJUSTMENT
214000	TRAVEL	
215000	MAINT & REPAIR - BUILDINGS	REPAIR & MAINT TO CITY BUILDING, ELEVATOR, GARAGE DOORS, HVAC, ETC.
216000	MAINT & REPAIR - EQUIPMENT	REPAIR & MAINT TO VARIOUS EQUIPMENT
217000	MAINT & REPAIR - AUTOS	REPAIR & MAINT TO VARIOUS AUTOS
218000	POSTAGE	ALL POSTAGE MOVED TO FINANCE 414
219000	BUILDING & EQUIP RENTS/LEASE	(rev. 4)
220000	ADVERTISING & LEGAL PUBLICATION	
221000	TRAINING & EDUCATION	MISC PESTICIDE CERTIFICATION
222000	DUES & SUBSCRIPTIONS	CDL LICENSE RENEWALS AS NECESSARY
225000	LAUNDRY & DRY CLEANING	ESTIMATED LAUNDRY SERVICE COSTS
226000	AUTO & LIABILITY INS PREMIUM	CURRENT YEAR ALLOCATION ADJUSTMENT
226005	WORKERS COMP PREMIUM	CALCULATED AT 1.83% OF GROSS WAGES (rev. 5)
228000	FREIGHT	MISC FREIGHT ON ITEMS RECEIVED
230000	CONTRACTUAL SERVICES	PEST CONTROL, FIRE EXTINGUISHER SERVICE, TREE REMOVAL, ETC.
230003	CONTRACTUAL SERVICES - MUSIC FEST	
COMMODITIES		
341000	DEPARTMENTAL SUPPLIES	CLEANING & MAINTENANCE SUPPLIES, MISC TOOLS AND EQUIPMENT
341041	SUPPLIES - CITY PARK	MOVED TO PARKS 900
341042	SUPPLIES - WHARTON TRUST	
341043	SUPPLIES - MOSQUITO CONTROL	PESTICIDE AND OTHER CONTROL SUPPLIES
341044	SUPPLIES - TENNIS COURTS	
343001	AUTOMOBILE GASOLINE	ESTIMATE OF ANNUAL FUEL COSTS, PRICES EXPECTED TO REMAIN LOWER (rev. 4)
345000	UNIFORM EXPENSE	ESTIMATE OF DEPARTMENTAL UNIFORM NEEDS (INCLUDES TAXABLE BENEFITS)
CAPITAL OUTLAY		
458000	CAPITAL OUTLAY - OTHER IMP	CITY BUILDING EXTERNAL, CARPETING, BATHROOMS (rev. 4)
459000	CAPITAL OUTLAY - EQUIPMENT	

CITY OF PARKERSBURG
 FY 2017 DEPARTMENTAL BUDGET
 444 CONTRIBUTIONS/OTHER FUNDS
 GENERAL FUND

ACCT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 BUDGET	YTD ACTUAL 1/31/2016	% YTD/ BUDGET	REVISED 2016-2017 BUDGET	FY 16-17 VARIANCE
CONTRIBUTIONS							
566001 CONTRIB - CAP RESERVE/MISC	-	283,033	200,000	200,000	100.0%	1,294,913	1,094,913
566003 CONTRIB - STABILIZATION FUND	-	-	-	-		256,658	256,658
566031 CONTRIB - TREE COMMISSION FUND	7,500	7,500	7,500	-	0.0%	7,500	-
566036 CONTRIB - USER FEE FUND	-	-	-	-		791,701	791,701
566082 CONTRIB - PARKS & REC FUND	240,504	230,625	238,662	178,997	75.0%	235,000	(3,662)
	248,004	521,158	446,162	378,997	84.9%	2,585,772	2,139,610
	248,004	521,158	446,162	378,997	84.9%	2,585,772	2,139,610

CITY OF PARKERSBURG
FY 2017 DEPARTMENTAL BUDGET
444 CONTRIBUTIONS/OTHER FUNDS
GENERAL FUND

ACCT	DESCRIPTION	EXPLANATION
CONTRIBUTIONS		
566001	CONTRIB - CAP RESERVE/MISC	\$35,000 MUNICIPAL BLDG MAINT, \$110,000 NEW FIRE STATION, \$1,149,913 PAVING REPMT (rev. 1)
566003	CONTRIB - STABILIZATION FUND	STABILIZATION FUND CONTRIBUTION (rev. 5)
566031	CONTRIB - TREE COMMISSION FUND	TREE COMMISSION FUND CONTRIBUTION
566036	CONTRIB - USER FEE FUND	15-16 PAVING CONTRACT CARRYOVER; ADDITIONAL PAVING \$51,791 (rev. 1, 4)
566082	CONTRIB - PARKS & REC FUND	PARKS & REC OPERATIONAL TRANSFER; POOL PROJECTS \$60,000 (rev. 4)

CITY OF PARKERSBURG
 FY 2017 DEPARTMENTAL BUDGET
 566 PUBLIC WORKS
 GENERAL FUND

ACCT	DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 BUDGET	YTD ACTUAL 1/31/2016	% YTD/ BUDGET	REVISED 2016-2017 BUDGET	FY 16-17 VARIANCE
PERSONNEL SERVICES								
103000	DEPARTMENT HEAD SALARY	64,152	70,526	72,000	39,758	55.2%	72,000	-
103315	OTHER SALARIES & WAGES	9,293	116,616	119,519	65,868	55.1%	62,557	(56,962)
104000	FICA EXPENSE	5,213	13,633	14,651	8,004	54.6%	10,294	(4,357)
105000	HEALTH & LIFE INS PREMIUM	6,300	24,000	24,000	18,000	75.0%	27,716	3,716
106000	RETIREMENT EXPENSE	10,330	25,482	25,855	12,912	49.9%	16,147	(9,708)
111000	OTHER POST-EMPL BENEFITS	-	-	-	-	-	7,624	7,624
		95,288	250,257	256,025	144,542	56.5%	196,338	(59,687)
CONTRACTUAL SERVICES								
211000	TELEPHONE/COMM EXPENSE	972	969	980	367	37.4%	1,779	799
212000	OUTSIDE PRINTING	-	200	200	40	20.0%	200	-
216000	MAINT & REPAIR - EQUIPMENT	338	27	400	-	0.0%	400	-
218000	POSTAGE	78	-	50	-	0.0%	-	(50)
220000	ADVERTISING & LEGAL PUBLICATION	-	461	600	-	0.0%	-	(600)
226000	AUTO & LIABILITY INS PREMIUM	1,554	1,893	2,116	1,522	71.9%	5,542	3,426
226005	WORKERS COMP PREMIUM	1,325	3,368	3,505	1,750	49.9%	2,462	(1,043)
230000	CONTRACTUAL SERVICES	569	790	600	305	50.8%	-	(600)
		4,836	7,708	8,451	3,984	47.1%	10,383	1,932
COMMODITIES								
341000	DEPARTMENTAL SUPPLIES	498	43	1,500	159	10.6%	500	(1,000)
343001	AUTOMOBILE GASOLINE	-	-	-	-	-	2,500	2,500
		498	43	1,500	159	10.6%	3,000	1,500
CAPITAL OUTLAY								
459000	CAPITAL OUTLAY - EQUIPMENT	-	-	-	-	-	18,500	18,500
		-	-	-	-	-	18,500	18,500
		100,622	258,008	265,976	148,685	55.9%	228,221	(37,755)

ACCT	DESCRIPTION	EXPLANATION
PERSONNEL SERVICES		
103000	DEPARTMENT HEAD SALARY	SEE EMPLOYEE LISTING
103315	OTHER SALARIES & WAGES	SEE EMPLOYEE LISTING (rev. 5)
104000	FICA EXPENSE	CALCULATED AT 7.65% OF GROSS WAGES (rev. 5)
105000	HEALTH & LIFE INS PREMIUM	CURRENT YEAR ALLOCATION ADJUSTMENT + 3% PREMIUM INCREASE
106000	RETIREMENT EXPENSE	1.5% DECREASE IN PERS CITY CONTRIBUTION (rev. 5)
111000	OTHER POST-EMPL BENEFITS	OPEB ANNUAL REQUIRED CONTRIBUTION LIABILITY - TO BE ACCRUED MONTHLY (rev. 1)
CONTRACTUAL SERVICES		
211000	TELEPHONE/COMM EXPENSE	CURRENT YEAR ALLOCATION ADJUSTMENT - COMMUNICATION EXPENSES
212000	OUTSIDE PRINTING	STATIONARY, ENVELOPES, ETC.
216000	MAINT & REPAIR - EQUIPMENT	MAINTENANCE CONTRACT & MISC OFFICE EQUIPMENT REPAIR & MAINTENANCE
218000	POSTAGE	ALL POSTAGE MOVED TO FINANCE 414
220000	ADVERTISING & LEGAL PUBLICATION	
226000	AUTO & LIABILITY INS PREMIUM	CURRENT YEAR ALLOCATION ADJUSTMENT
226005	WORKERS COMP PREMIUM	CALCULATED AT 1.83% OF GROSS WAGES (rev. 5)
230000	CONTRACTUAL SERVICES	
COMMODITIES		
341000	DEPARTMENTAL SUPPLIES	MISC OFFICE SUPPLIES
343001	AUTOMOBILE GASOLINE	ESTIMATE OF ANNUAL FUEL COSTS FOR ASSIGNED VEHICLE (rev. 4)
CAPITAL OUTLAY		
459000	CAPITAL OUTLAY - EQUIPMENT	ESTIMATE OF USED PUBLIC WORKS DIRECTOR VEHICLE

CITY OF PARKERSBURG
 FY 2017 DEPARTMENTAL BUDGET
 590 MARKETPLACE
 GENERAL FUND

ACCT	DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 BUDGET	YTD ACTUAL 1/31/2016	% YTD/ BUDGET	REVISED 2016-2017 BUDGET	FY 16-17 VARIANCE
CONTRACTUAL SERVICES								
211000	TELEPHONE/COMM EXPENSE	-	-	-	-		2,833	2,833
213000	UTILITIES - NATURAL GAS	-	-	-	-		3,123	3,123
213100	UTILITIES - ELECTRIC	-	-	-	-		11,606	11,606
213200	UTILITIES - WATER & SEWER	-	-	-	-		2,450	2,450
215000	MAINT & REPAIR - BUILDINGS	-	-	-	-		1,000	1,000
226000	AUTO & LIABILITY INS PREMIUM	-	-	-	-		4,179	4,179
230000	CONTRACTUAL SERVICES	-	-	-	-		570	570
		-	-	-	-		25,761	25,761
CAPITAL OUTLAY								
458000	CAPITAL OUTLAY - OTHER IMP	-	-	-	-		13,500	13,500
		-	-	-	-		13,500	13,500
		-	-	-	-		39,261	39,261

ACCT	DESCRIPTION	EXPLANATION
CONTRACTUAL SERVICES		
211000	TELEPHONE/COMM EXPENSE	CURRENT YEAR ALLOCATION ADJUSTMENT - COMMUNICATION EXPENSES
213000	UTILITIES - NATURAL GAS	CURRENT YEAR ALLOCATION ADJUSTMENT
213100	UTILITIES - ELECTRIC	CURRENT YEAR ALLOCATION ADJUSTMENT
213200	UTILITIES - WATER & SEWER	CURRENT YEAR ALLOCATION ADJUSTMENT
215000	MAINT & REPAIR - BUILDINGS	MISC BUILDING REPAIR & MAINTENANCE
226000	AUTO & LIABILITY INS PREMIUM	CURRENT YEAR ALLOCATION ADJUSTMENT
230000	CONTRACTUAL SERVICES	PEST CONTROL (rev. 4)
CAPITAL OUTLAY		
458000	CAPITAL OUTLAY - OTHER IMP	ESTIMATE COST OF FURNANCE AND DUCTWORK REPLACEMENT

CITY OF PARKERSBURG
 FY 2017 DEPARTMENTAL BUDGET
 699 CONTINGENCY
 GENERAL FUND

ACCT DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 BUDGET	YTD ACTUAL 1/31/2016	% YTD/ BUDGET	REVISED 2016-2017 BUDGET	FY 16-17 VARIANCE
PERSONNEL SERVICES							
103315 OTHER SALARIES & WAGES	-	-	50,000	-	0.0%	-	(50,000)
	-	-	50,000	-	0.0%	-	(50,000)
CONTRACTUAL SERVICES							
226000 AUTO & LIABILITY INS PREMIUM	-	-	-	-		50,000	50,000
	-	-	-	-		50,000	50,000
	-	-	50,000	-		50,000	-

ACCT	DESCRIPTION	EXPLANATION
PERSONNEL SERVICES		
103315	OTHER SALARIES & WAGES	POTENTIAL PAYOUTS ACCOUNTED FOR IN THE ANNUAL COMPENSATED ABSENCE LIABILITY ACCRUAL
CONTRACTUAL SERVICES		
226000	AUTO & LIABILITY INS PREMIUM	CONTINGENCY RESERVE FOR CLAIM DEDUCTIBLES

CITY OF PARKERSBURG
 FY 2017 DEPARTMENTAL BUDGET
 700 POLICE
 GENERAL FUND

ACCT	DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 BUDGET	YTD ACTUAL 1/31/2016	% YTD/ BUDGET	REVISED 2016-2017 BUDGET	FY 16-17 VARIANCE
PERSONNEL SERVICES								
103000	DEPARTMENT HEAD SALARY	59,825	69,625	72,000	39,758	55.2%	72,000	-
103008	OVERTIME EXPENSE	271,464	237,907	272,449	115,267	42.3%	265,000	(7,449)
103009	GRANT OVERTIME	65,444	73,039	50,000	36,915	73.8%	75,000	25,000
103109	HOLIDAY TIME PAYOUT	79,788	81,826	82,000	50,767	61.9%	82,000	-
103303	CAPTAINS SALARY	67,981	106,914	107,855	58,967	54.7%	108,120	265
103304	LIEUTENANTS SALARY	220,109	224,252	262,534	118,869	45.3%	247,861	(14,673)
103305	SERGEANTS SALARY	347,076	392,784	395,268	217,741	55.1%	349,685	(45,583)
103309	PATROLMEN SALARY	1,874,858	1,937,539	2,006,235	1,086,820	54.2%	2,056,209	49,974
103312	CROSSING GUARD SALARY	78,564	90,249	102,175	51,807	50.7%	105,466	3,291
103315	OTHER SALARIES & WAGES	242,440	273,152	266,487	141,576	53.1%	327,784	61,297
103330	OUTSIDE EMPLOYMENT	38,561	43,346	45,000	24,312	54.0%	45,000	-
104000	FICA EXPENSE	64,585	71,760	72,222	38,612	53.5%	77,448	5,226
105000	HEALTH & LIFE INS PREMIUM	499,250	608,000	608,000	456,000	75.0%	602,053	(5,947)
106000	RETIREMENT EXPENSE	989,320	1,156,403	1,450,888	1,433,253	98.8%	1,546,764	95,876
110000	OTHER FRINGE BENEFITS	-	-	-	-	-	58,000	58,000
111000	OTHER POST-EMPL BENEFITS	-	-	-	-	-	179,899	179,899
		4,899,265	5,366,796	5,793,113	3,870,664	66.8%	6,198,289	405,176
CONTRACTUAL SERVICES								
211000	TELEPHONE/COMM EXPENSE	20,418	20,869	20,800	11,624	55.9%	42,610	21,810
212000	OUTSIDE PRINTING	5,156	4,899	5,000	1,840	36.8%	5,000	-
213000	UTILITIES - NATURAL GAS	-	-	1,200	-	0.0%	-	(1,200)
213100	UTILITIES - ELECTRIC	-	-	1,200	49	4.1%	1,350	150
213200	UTILITIES - WATER & SEWER	-	20	1,200	-	0.0%	-	(1,200)
214000	TRAVEL	10,093	22,587	12,000	5,891	49.1%	10,000	(2,000)
215000	MAINT & REPAIR - BUILDINGS	-	-	-	-	-	2,000	2,000
216000	MAINT & REPAIR - EQUIPMENT	37,736	36,636	47,965	25,884	54.0%	10,000	(37,965)
217000	MAINT & REPAIR - AUTOS	6,406	15,942	15,000	13,303	88.7%	15,000	-
218000	POSTAGE	1,023	402	1,500	251	16.7%	-	(1,500)
219000	BUILDING & EQUIP RENTS/LEASE	169,007	194,344	258,743	129,082	49.9%	232,987	(25,756)
220000	ADVERTISING & LEGAL PUBLICATION	1,347	3,324	2,500	503	20.1%	2,500	-
221000	TRAINING & EDUCATION	26,890	16,794	15,000	4,220	28.1%	20,000	5,000
221001	FIREARM TRAINING	4,754	8,224	10,000	9,220	92.2%	10,000	-
222000	DUES & SUBSCRIPTIONS	5,887	4,963	5,750	5,635	98.0%	11,065	5,315
223000	PROFESSIONAL SERVICES	13,389	5,328	8,410	4,159	49.5%	15,000	6,590
226000	AUTO & LIABILITY INS PREMIUM	200,402	191,958	182,366	151,000	82.8%	173,232	(9,134)
226004	FIDELITY & SURETY BONDS	377	-	377	-	0.0%	377	-
226005	WORKERS COMP PREMIUM	61,815	65,217	64,226	32,737	51.0%	68,053	3,827
228000	FREIGHT	332	278	500	441	88.2%	500	-
230000	CONTRACTUAL SERVICES	55,942	43,211	38,500	11,769	30.6%	88,233	49,733
233000	INVESTIGATION EXPENSE	-	-	-	-	-	10,000	10,000
		620,974	634,996	692,237	407,608	58.9%	717,907	25,670
COMMODITIES								
341000	DEPARTMENTAL SUPPLIES	24,288	30,379	22,898	12,458	54.4%	98,200	75,302
341412	SUPPLIES - TACTICAL UNIT	27,867	357	7,200	7,190	99.9%	-	(7,200)
341416	SUPPLIES - K-9 UNIT	1,828	2,631	2,000	2,105	105.3%	4,200	2,200
343001	AUTOMOBILE GASOLINE	182,427	142,386	180,590	62,307	34.5%	130,000	(50,590)
345000	UNIFORM EXPENSE	73,912	15,820	15,000	5,188	34.6%	-	(15,000)
345001	UNIFORM ALLOWANCE	-	49,982	56,800	37,781	66.5%	-	(56,800)
		310,322	191,573	227,688	89,248	39.2%	232,400	4,712
CAPITAL OUTLAY								
458000	CAPITAL OUTLAY - OTHER IMP	-	94,993	2,000	1,619	81.0%	5,000	3,000
459000	CAPITAL OUTLAY - EQUIPMENT	20,872	83,682	354,650	343,692	96.9%	390,000	35,350
459001	GRANT-CAPITAL OUTLAY EQUIP	-	53,858	31,590	5,495	17.4%	39,500	7,910
459002	CAPITAL OUTLAY-PASS THRU GRANT	20,426	37,872	16,809	-	0.0%	-	(16,809)
		20,872	232,533	388,240	350,806	90.4%	434,500	46,260
		5,851,433	6,425,898	7,101,278	4,718,326	66.4%	7,583,096	481,818

ACCT	DESCRIPTION	EXPLANATION
PERSONNEL SERVICES		
103000	DEPARTMENT HEAD SALARY	SEE EMPLOYEE LISTING
103008	OVERTIME EXPENSE	ESTIMATE OF ANNUAL OVERTIME
103009	GRANT OVERTIME	ESTIMATE OF ANNUAL GRANT FUNDED OVERTIME
103109	HOLIDAY TIME PAYOUT	ESTIMATE OF HOLIDAY PAYOUTS
103303	CAPTAINS SALARY	SEE EMPLOYEE LISTING (rev. 5)
103304	LIEUTENANTS SALARY	SEE EMPLOYEE LISTING (rev. 5)
103305	SERGEANTS SALARY	SEE EMPLOYEE LISTING (rev. 5)
103309	PATROLMEN SALARY	SEE EMPLOYEE LISTING (rev. a, 5)
103312	CROSSING GUARD SALARY	SEE EMPLOYEE LISTING (rev. 5)
103315	OTHER SALARIES & WAGES	SEE EMPLOYEE LISTING (rev. 5)
103330	OUTSIDE EMPLOYMENT	ESTIMATE OF SERVICES PROVIDED TO EXTERNAL ENTITIES, BILLED AS OFF DUTY REVENUE
104000	FICA EXPENSE	CALCULATED AT 7.65% OF GROSS WAGES FOR CIVILIANS, 1.45% FOR CIVIL SERVICE (rev. a, 5)
105000	HEALTH & LIFE INS PREMIUM	CURRENT YEAR ALLOCATION ADJUSTMENT + 3% PREMIUM INCREASE
106000	RETIREMENT EXPENSE	1.5% DECREASE IN CITY PERS CONTRIBUTION; 7% PENSION FUNDING INCREASE OVER PY (rev. 5)
110000	OTHER FRINGE BENEFITS	UNIFORM ALLOWANCE FOR CIVIL SERVICE EMPLOYEES
111000	OTHER POST-EMPL BENEFITS	OPEB ANNUAL REQUIRED CONTRIBUTION LIABILITY - TO BE ACCRUED MONTHLY (rev. 1)
CONTRACTUAL SERVICES		
211000	TELEPHONE/COMM EXPENSE	CURRENT YEAR ALLOCATION ADJUSTMENT - COMMUNICATION EXPENSES
212000	OUTSIDE PRINTING	WV STATE CODE, RECRUITMENT EXAMS, INTERVIEW CARDS, CERTIFICATES, PARKING TICKETS, ETC.
213000	UTILITIES - NATURAL GAS	CURRENT YEAR ALLOCATION ADJUSTMENT
213100	UTILITIES - ELECTRIC	CURRENT YEAR ALLOCATION ADJUSTMENT
213200	UTILITIES - WATER & SEWER	CURRENT YEAR ALLOCATION ADJUSTMENT
214000	TRAVEL	REQUIRED TRAININGS, ETC. (rev. 4)
215000	MAINT & REPAIR - BUILDINGS	MISC REPAIR & MAINTENANCE TO TRAINING CENTER
216000	MAINT & REPAIR - EQUIPMENT	MISC REPAIR & MAINTENANCE TO RADIOS, RADAR, FINGERPRINT EQUIP, ETC.
217000	MAINT & REPAIR - AUTOS	MISC REPAIR & MAINTENANCE TO FLEET VEHICLES
218000	POSTAGE	ALL POSTAGE MOVED TO FINANCE 414
219000	BUILDING & EQUIP RENTS/LEASE	CURRENT LEASE OBLIGATIONS OF \$181,201 ANNUALLY, NEW LEASE OBLIGATIONS OF \$51,786
220000	ADVERTISING & LEGAL PUBLICATION	VARIOUS LEGAL ANNOUNCEMENTS AND PUBLICATIONS
221000	TRAINING & EDUCATION	VARIOUS REQUIRED TRAININGS FOR POLICE OFFICERS
221001	FIREARM TRAINING	REQUIRED FIREARM AND SAFETY TRAININGS, AMMO, AND SUPPLIES
222000	DUES & SUBSCRIPTIONS	NA 200, IACP, ROCIC, CALEA, POWER DMS, WVCOP, MISC (rev. 4)
223000	PROFESSIONAL SERVICES	APPLICANT AND PROMOTIONAL PHYSICALS, PRISONER MEDICAL BILLS
226000	AUTO & LIABILITY INS PREMIUM	CURRENT YEAR ALLOCATION ADJUSTMENT
226004	FIDELITY & SURETY BONDS	ANNUAL BOND PAYMENT
226005	WORKERS COMP PREMIUM	CALCULATED AT 1.83% OF GROSS WAGES (rev. 5)
228000	FREIGHT	MISC FREIGHT CHARGES ON ITEMS RECEIVED
230000	CONTRACTUAL SERVICES	HEP-B VACCINES, SOFTWARE SERVICE, FLEET TRACKING SVC \$10,233; PRISONER TRANSPORT (rev. 4)
233000	INVESTIGATION EXPENSE	MOVED FROM 341-412, ALL EXPENSE ASSOCIATED WITH CRIMINAL INVESTIGATIONS
COMMODITIES		
341000	DEPARTMENTAL SUPPLIES	FIREARMS & TASERS, 20 LAPTOPS \$21,000, ARMOR, PATROLMEN SUPPLIES, FLEET TRACKERS \$5,400
341412	SUPPLIES - TACTICAL UNIT	MOVED TO 233-000
341416	SUPPLIES - K-9 UNIT	SUPPLIES AND FOOD FOR K-9 PROGRAM (2 DOGS)
343001	AUTOMOBILE GASOLINE	ESTIMATE OF ANNUAL FUEL COSTS, PRICES EXPECTED TO REMAIN LOWER
345000	UNIFORM EXPENSE	MOVED TO 110-000
345001	UNIFORM ALLOWANCE	MOVED TO 110-000
CAPITAL OUTLAY		
458000	CAPITAL OUTLAY - OTHER IMP	BLIZZARD DRIVE POLICE SUBSTATION \$5,000 (rev. 3)
459000	CAPITAL OUTLAY - EQUIPMENT	8 NEW/4 USED POLICE VEHICLES AND REQUIRED EQUIPMENT INSTALLATION (LEASE 5 YRS) (rev. 4,a)
459001	GRANT-CAPITAL OUTLAY EQUIP	JAG GRANT RELATED EXPENDITURES (rev. 4)
459002	CAPITAL OUTLAY-PASS THRU GRANT	COUNTY PORTION OF JAG GRANT MOVED TO 424

CITY OF PARKERSBURG
 FY 2017 DEPARTMENTAL BUDGET
 706 FIRE
 GENERAL FUND

ACCT	DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 BUDGET	YTD ACTUAL 1/31/2016	% YTD/ BUDGET	REVISED 2016-2017 BUDGET	FY 16-17 VARIANCE
PERSONNEL SERVICES								
103000	DEPARTMENT HEAD SALARY	62,724	70,229	72,000	40,035	55.6%	72,000	-
103008	OVERTIME EXPENSE	74,502	116,411	100,000	64,450	64.5%	100,000	-
103109	HOLIDAY TIME PAYOUT	61,419	66,810	66,000	28,132	42.6%	66,000	-
103303	CAPTAINS SALARY	246,009	273,648	274,326	157,305	57.3%	324,478	50,152
103304	LIEUTENANTS SALARY	537,155	542,131	546,165	318,671	58.3%	487,176	(58,989)
103308	INSPECTORS SALARY	26,087	19,813	62,744	29,833	47.5%	63,549	805
103310	FIREMEN SALARY	1,636,402	1,669,651	1,666,072	889,907	53.4%	1,626,235	(39,837)
103315	OTHER SALARIES & WAGES	24,564	55,599	41,059	22,673	55.2%	41,522	463
103330	OUTSIDE EMPLOYMENT	-	-	800	467	58.4%	800	-
104000	FICA EXPENSE	38,137	40,436	43,569	23,506	54.0%	42,910	(659)
105000	HEALTH & LIFE INS PREMIUM	389,300	464,000	472,000	354,000	75.0%	471,991	(9)
106000	RETIREMENT EXPENSE	2,102,436	2,249,323	2,526,264	2,523,492	99.9%	2,702,154	175,890
110000	OTHER FRINGE BENEFITS	-	-	-	-	-	45,600	45,600
111000	OTHER POST-EMPL BENEFITS	-	-	-	-	-	111,940	111,940
		5,210,735	5,568,051	5,870,999	4,452,471	75.8%	6,156,355	285,356
CONTRACTUAL SERVICES								
211000	TELEPHONE/COMM EXPENSE	12,128	13,225	11,200	3,625	32.4%	12,454	1,254
212000	OUTSIDE PRINTING	259	624	800	61	7.6%	4,800	4,000
213000	UTILITIES - NATURAL GAS	15,336	13,572	18,000	2,459	13.7%	11,116	(6,884)
213100	UTILITIES - ELECTRIC	20,532	20,325	23,000	11,637	50.6%	21,197	(1,803)
213200	UTILITIES - WATER & SEWER	5,789	4,959	5,200	2,625	50.5%	5,726	526
214000	TRAVEL	3,281	727	3,000	904	30.1%	3,000	-
215000	MAINT & REPAIR - BUILDINGS	4,375	9,968	10,000	6,940	69.4%	20,000	10,000
216000	MAINT & REPAIR - EQUIPMENT	22,974	12,799	20,000	4,468	22.3%	20,000	-
217000	MAINT & REPAIR - AUTOS	18,691	19,847	30,000	12,158	40.5%	30,000	-
218000	POSTAGE	613	-	500	-	0.0%	-	(500)
219000	BUILDING & EQUIP RENTS/LEASE	2,303	2,267	117,960	14,747	12.5%	158,403	40,443
220000	ADVERTISING & LEGAL PUBLICATION	373	189	400	48	12.0%	400	-
221000	TRAINING & EDUCATION	10,342	7,026	13,500	3,678	27.2%	7,500	(6,000)
222000	DUES & SUBSCRIPTIONS	646	799	1,500	319	21.3%	1,950	450
225000	LAUNDRY & DRY CLEANING	2,800	5,300	5,700	5,100	89.5%	5,700	-
226000	AUTO & LIABILITY INS PREMIUM	76,305	84,486	90,126	64,807	71.9%	82,700	(7,426)
226005	WORKERS COMP PREMIUM	50,099	51,908	51,774	26,308	50.8%	50,906	(868)
228000	FREIGHT	471	955	1,000	522	52.2%	1,000	-
230000	CONTRACTUAL SERVICES	15,705	24,035	30,000	13,554	45.2%	77,000	47,000
		263,022	273,011	433,660	173,960	40.1%	513,852	80,192
COMMODITIES								
341000	DEPARTMENTAL SUPPLIES	33,953	50,507	48,000	15,077	31.4%	45,000	(3,000)
341001	SUPPLIES - FIRE EDUCATION	(198)	5,738	4,000	481	12.0%	-	(4,000)
341002	SUPPLIES - MEDICAL	9,791	10,000	13,500	4,039	29.9%	13,500	-
343001	AUTOMOBILE GASOLINE	50,686	38,216	55,136	15,326	27.8%	45,000	(10,136)
345000	UNIFORM EXPENSE	43,800	44,046	45,600	31,412	68.9%	-	(45,600)
		138,032	148,507	166,236	66,335	39.9%	103,500	(62,736)
CAPITAL OUTLAY								
458000	CAPITAL OUTLAY - OTHER IMP	25,220	55,915	48,000	47,293	98.5%	50,000	2,000
459000	CAPITAL OUTLAY - EQUIPMENT	32,700	95,950	1,040,709	1,019,523	98.0%	-	(1,040,709)
		57,920	151,865	1,088,709	1,066,816	98.0%	50,000	(1,038,709)
		5,669,709	6,141,434	7,559,604	5,759,582	76.2%	6,823,707	(735,897)

ACCT	DESCRIPTION	EXPLANATION
PERSONNEL SERVICES		
103000	DEPARTMENT HEAD SALARY	SEE EMPLOYEE LISTING
103008	OVERTIME EXPENSE	ESTIMATE OF ANNUAL OVERTIME
103109	HOLIDAY TIME PAYOUT	ESTIMATE OF HOLIDAY PAYOUTS
103303	CAPTAINS SALARY	SEE EMPLOYEE LISTING (rev. 5)
103304	LIEUTENANTS SALARY	SEE EMPLOYEE LISTING (rev. 5)
103308	INSPECTORS SALARY	SEE EMPLOYEE LISTING (rev. 5)
103310	FIREMEN SALARY	SEE EMPLOYEE LISTING (rev. 5)
103315	OTHER SALARIES & WAGES	SEE EMPLOYEE LISTING (rev. 5)
103330	OUTSIDE EMPLOYMENT	ESTIMATE OF SERVICES PROVIDED TO EXTERNAL ENTITIES, BILLED AS OFF DUTY REVENUE
104000	FICA EXPENSE	CALCULATED AT 7.65% OF GROSS WAGES FOR CIVILIANS, 1.45% FOR CIVIL SERVICE (rev. 5)
105000	HEALTH & LIFE INS PREMIUM	CURRENT YEAR ALLOCATION ADJUSTMENT + 3% PREMIUM INCREASE
106000	RETIREMENT EXPENSE	1.5% DECREASE IN CITY PERS CONTRIBUTION; 7% PENSION FUNDING INCREASE OVER PY (rev. 5)
110000	OTHER FRINGE BENEFITS	UNIFORM ALLOWANCE FOR CIVIL SERVICE EMPLOYEES
111000	OTHER POST-EMPL BENEFITS	OPEB ANNUAL REQUIRED CONTRIBUTION LIABILITY - TO BE ACCRUED MONTHLY (rev. 1)
CONTRACTUAL SERVICES		
211000	TELEPHONE/COMM EXPENSE	CURRENT YEAR ALLOCATION ADJUSTMENT - COMMUNICATION EXPENSES
212000	OUTSIDE PRINTING	FORMS, NOTICES, FIRE EDUCATION MATERIALS, ETC.
213000	UTILITIES - NATURAL GAS	CURRENT YEAR ALLOCATION ADJUSTMENT
213100	UTILITIES - ELECTRIC	CURRENT YEAR ALLOCATION ADJUSTMENT
213200	UTILITIES - WATER & SEWER	CURRENT YEAR ALLOCATION ADJUSTMENT
214000	TRAVEL	REQUIRED TRAININGS AND CONFERENCES - INSP, WVFC, OFC, ETC.
215000	MAINT & REPAIR - BUILDINGS	REPAIR & MAINTENANCE FOR 6 FIRE STATIONS
216000	MAINT & REPAIR - EQUIPMENT	MAINTENANCE AGREEMENTS AND REPAIR & MAINTENANCE TO OFFICE AND FIRE EQUIPMENT
217000	MAINT & REPAIR - AUTOS	REPAIR AND MAINTENANCE ON FIRE ENGINES AND AUTO FLEET
218000	POSTAGE	ALL POSTAGE MOVED TO FINANCE 414
219000	BUILDING & EQUIP RENTS/LEASE	CURRENT LEASE OBLIGATIONS OF \$152,403 ANNUALLY; BURN TOWER LEASE OBLIGATION \$6,000
220000	ADVERTISING & LEGAL PUBLICATION	VARIOUS LEGAL NOTICES AND PUBLICATIONS
221000	TRAINING & EDUCATION	REGISTRATION COSTS OF REQUIRED TRAININGS AND CONFERENCES
222000	DUES & SUBSCRIPTIONS	IAFC, WCFF, IAAI, IFSI, NFPA, PFC, NFPA CODE UPDATE, ETC.
225000	LAUNDRY & DRY CLEANING	ESTIMATED LAUNDRY SERVICE COSTS
226000	AUTO & LIABILITY INS PREMIUM	CURRENT YEAR ALLOCATION ADJUSTMENT (rev. 4)
226005	WORKERS COMP PREMIUM	CALCULATED AT 1.83% OF GROSS WAGES (rev. 5)
228000	FREIGHT	MISC FREIGHT COST ON ITEMS RECEIVED
230000	CONTRACTUAL SERVICES	PEST CTRL AND FIRE EXTINGUISHER SERVICES; PUMP, MASK, OTHER TESTING; FIREHOUSE A&E (rev. 4)
COMMODITIES		
341000	DEPARTMENTAL SUPPLIES	FIRE STATIONS SUPPLIES AND VARIOUS FIRE ENGINE SUPPLIES
341001	SUPPLIES - FIRE EDUCATION	MOVED TO 212-000
341002	SUPPLIES - MEDICAL	MEDICAL SUPPLIES FOR EMT SERVICE CALLS
343001	AUTOMOBILE GASOLINE	ESTIMATE OF ANNUAL FUEL COSTS, PRICES EXPECTED TO REMAIN LOWER
345000	UNIFORM EXPENSE	MOVED TO 110-000
CAPITAL OUTLAY		
458000	CAPITAL OUTLAY - OTHER IMP	LIVING AREA UPGRADES \$15,000; STATION 5 FOUNDATION REHAB \$35,000 (rev. 4)
459000	CAPITAL OUTLAY - EQUIPMENT	

CITY OF PARKERSBURG
 FY 2017 DEPARTMENTAL BUDGET
 714 FLOODWALL
 GENERAL FUND

ACCT	DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 BUDGET	YTD ACTUAL 1/31/2016	% YTD/ BUDGET	REVISED 2016-2017 BUDGET	FY 16-17 VARIANCE
PERSONNEL SERVICES								
103008	OVERTIME EXPENSE	1,757	2,795	1,200	842	70.2%	1,600	400
103315	OTHER SALARIES & WAGES	71,473	71,023	68,703	37,767	55.0%	69,161	458
104000	FICA EXPENSE	5,117	5,389	5,348	2,916	54.5%	5,413	65
105000	HEALTH & LIFE INS PREMIUM	12,600	16,000	16,000	12,000	75.0%	18,477	2,477
106000	RETIREMENT EXPENSE	10,358	9,476	9,437	4,751	50.3%	8,491	(946)
111000	OTHER POST-EMPL BENEFITS	-	-	-	-	-	3,860	3,860
		101,305	104,683	100,688	58,276	57.9%	107,002	6,314
CONTRACTUAL SERVICES								
213100	UTILITIES - ELECTRIC	10,642	11,790	17,000	7,333	43.1%	15,669	(1,331)
213200	UTILITIES - WATER & SEWER	176	(176)	-	-	-	-	-
215000	MAINT & REPAIR - BUILDINGS	-	-	1,000	158	15.8%	1,500	500
216000	MAINT & REPAIR - EQUIPMENT	267	2,349	2,500	830	33.2%	1,000	(1,500)
217000	MAINT & REPAIR - AUTOS	-	35	200	-	0.0%	-	(200)
219000	BUILDING & EQUIP RENTS/LEASE	891	1,256	1,050	663	63.1%	1,344	294
225000	LAUNDRY & DRY CLEANING	907	719	1,200	549	45.8%	1,200	-
226000	AUTO & LIABILITY INS PREMIUM	6,352	8,347	8,672	6,236	71.9%	13,875	5,203
226005	WORKERS COMP PREMIUM	1,334	1,350	1,279	644	50.4%	1,295	16
228000	FREIGHT	-	-	50	8	16.0%	50	-
230000	CONTRACTUAL SERVICES	414	527	39,500	35	0.1%	650	(38,850)
		20,983	26,197	72,451	16,456	22.7%	36,583	(35,868)
COMMODITIES								
341000	DEPARTMENTAL SUPPLIES	174	2,656	4,000	1,545	38.6%	3,000	(1,000)
343001	AUTOMOBILE GASOLINE	2,979	857	2,972	-	0.0%	1,600	(1,372)
345000	UNIFORM EXPENSE	564	651	900	698	77.6%	900	-
		3,717	4,164	7,872	2,243	28.5%	5,500	(2,372)
CAPITAL OUTLAY								
458000	CAPITAL OUTLAY - OTHER IMP	-	-	1,000	-	0.0%	-	(1,000)
459000	CAPITAL OUTLAY - EQUIPMENT	300	793	1,000	-	0.0%	-	(1,000)
		300	793	2,000	-	0.0%	-	(2,000)
		126,305	135,837	183,011	76,975	42.1%	149,085	(33,926)

ACCT	DESCRIPTION	EXPLANATION
PERSONNEL SERVICES		
103008	OVERTIME EXPENSE	ESTIMATE OF ANNUAL OVERTIME
103315	OTHER SALARIES & WAGES	SEE EMPLOYEE LISTING (rev. 5)
104000	FICA EXPENSE	CALCULATED AT 7.65% OF GROSS WAGES (rev. 5)
105000	HEALTH & LIFE INS PREMIUM	CURRENT YEAR ALLOCATION ADJUSTMENT + 3% PREMIUM INCREASE
106000	RETIREMENT EXPENSE	1.5% DECREASE IN PERS CITY CONTRIBUTION (rev. 5)
111000	OTHER POST-EMPL BENEFITS	OPEB ANNUAL REQUIRED CONTRIBUTION LIABILITY - TO BE ACCRUED MONTHLY (rev. 1)
CONTRACTUAL SERVICES		
213100	UTILITIES - ELECTRIC	CURRENT YEAR ALLOCATION ADJUSTMENT
213200	UTILITIES - WATER & SEWER	
215000	MAINT & REPAIR - BUILDINGS	REPAIR & MAINTENANCE ON 6 PUMP STATIONS
216000	MAINT & REPAIR - EQUIPMENT	MISC REPAIR & MAINTENANCE TO VARIOUS EQUIPMENT
217000	MAINT & REPAIR - AUTOS	
219000	BUILDING & EQUIP RENTS/LEASE	TANK RENTALS
225000	LAUNDRY & DRY CLEANING	ESTIMATED LAUNDRY SERVICE COSTS
226000	AUTO & LIABILITY INS PREMIUM	CURRENT YEAR ALLOCATION ADJUSTMENT (rev. 4)
226005	WORKERS COMP PREMIUM	CALCULATED AT 1.83% OF GROSS WAGES (rev. 5)
228000	FREIGHT	MISC FREIGHT COST ON ITEMS RECEIVED
230000	CONTRACTUAL SERVICES	WIRE/FIRE EXT. SERVICE (rev. 4)
COMMODITIES		
341000	DEPARTMENTAL SUPPLIES	SUPPLIES FOR 6 PUMP STATIONS, VARIOUS SMALL TOOLS AS NECESSARY
343001	AUTOMOBILE GASOLINE	ESTIMATE OF ANNUAL FUEL COSTS, PRICES EXPECTED TO REMAIN LOWER (rev. 4)
345000	UNIFORM EXPENSE	ESTIMATE OF DEPARTMENTAL UNIFORM NEEDS (INCLUDES TAXABLE BENEFITS)
CAPITAL OUTLAY		
458000	CAPITAL OUTLAY - OTHER IMP	
459000	CAPITAL OUTLAY - EQUIPMENT	

CITY OF PARKERSBURG
 FY 2017 DEPARTMENTAL BUDGET
 750 STREETS
 GENERAL FUND

ACCT	DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 BUDGET	YTD ACTUAL 1/31/2016	% YTD/ BUDGET	REVISED 2016-2017 BUDGET	FY 16-17 VARIANCE
PERSONNEL SERVICES								
103000	DEPARTMENT HEAD SALARY	44,891	9,913	-	-		45,844	45,844
103008	OVERTIME EXPENSE	2,712	5,876	4,000	377	9.4%	4,000	-
103315	OTHER SALARIES & WAGES	568,794	580,479	556,548	334,603	60.1%	548,320	(8,228)
104000	FICA EXPENSE	44,562	42,434	42,882	25,686	59.9%	45,759	2,877
105000	HEALTH & LIFE INS PREMIUM	113,400	144,000	136,000	99,962	73.5%	157,159	21,159
106000	RETIREMENT EXPENSE	84,348	78,560	75,674	37,674	49.8%	71,780	(3,894)
111000	OTHER POST-EMPL BENEFITS	-	-	-	-		34,740	34,740
		858,707	861,262	815,104	498,302	61.1%	907,602	92,498
CONTRACTUAL SERVICES								
211000	TELEPHONE/COMM EXPENSE	1,035	602	1,200	582	48.5%	1,454	254
212000	OUTSIDE PRINTING	150	209	150	122	81.3%	150	-
215000	MAINT & REPAIR - BUILDINGS	-	-	1,000	-	0.0%	1,000	-
216000	MAINT & REPAIR - EQUIPMENT	633	1,274	1,500	465	31.0%	7,800	6,300
217000	MAINT & REPAIR - AUTOS	2,494	440	1,100	-	0.0%	1,100	-
218000	POSTAGE	-	-	10	-	0.0%	-	(10)
219000	BUILDING & EQUIP RENTS/LEASE	37,954	78,791	56,600	38,636	68.3%	140,199	83,599
220000	ADVERTISING & LEGAL PUBLICATION	155	182	400	790	197.5%	300	(100)
222000	DUES & SUBSCRIPTIONS	-	131	1,000	88	8.8%	500	(500)
225000	LAUNDRY & DRY CLEANING	7,877	6,543	5,400	3,657	67.7%	5,400	-
226000	AUTO & LIABILITY INS PREMIUM	29,277	35,940	40,185	28,955	72.1%	34,218	(5,967)
226005	WORKERS COMP PREMIUM	11,520	10,786	10,258	5,536	54.0%	10,946	688
228000	FREIGHT	259	215	1,000	778	77.8%	1,000	-
230000	CONTRACTUAL SERVICES	9,595	10,447	12,000	6,559	54.7%	12,000	-
		100,949	145,560	131,803	86,168	65.4%	216,067	84,264
COMMODITIES								
341000	DEPARTMENTAL SUPPLIES	85,619	102,886	132,130	58,038	43.9%	130,000	(2,130)
343001	AUTOMOBILE GASOLINE	40,280	28,325	37,928	11,617	30.6%	25,000	(12,928)
345000	UNIFORM EXPENSE	6,244	6,881	7,500	6,431	85.7%	7,500	-
		168,703	155,547	177,558	88,543	49.9%	162,500	(15,058)
CAPITAL OUTLAY								
458000	CAPITAL OUTLAY - OTHER IMP	919,199	1,014,252	996,674	985,802	98.9%	-	(996,674)
458001	CAPITAL OUTLAY - STORMWATER	199,573	151,281	250,000	109,562	43.8%	-	(250,000)
459000	CAPITAL OUTLAY - EQUIPMENT	-	16,212	5,856	5,856	100.0%	613,000	607,144
		1,118,772	1,181,745	1,252,530	1,101,220	87.9%	613,000	(639,530)
		2,247,131	2,344,114	2,376,995	1,774,233	74.6%	1,899,169	(477,826)

ACCT	DESCRIPTION	EXPLANATION
PERSONNEL SERVICES		
103000	DEPARTMENT HEAD SALARY	SEE EMPLOYEE LISTING (rev. 5)
103008	OVERTIME EXPENSE	ESTIMATE OF ANNUAL OVERTIME
103315	OTHER SALARIES & WAGES	SEE EMPLOYEE LISTING (rev. 5)
104000	FICA EXPENSE	CALCULATED AT 7.65% OF GROSS WAGES (rev. 5)
105000	HEALTH & LIFE INS PREMIUM	CURRENT YEAR ALLOCATION ADJUSTMENT + 3% PREMIUM INCREASE
106000	RETIREMENT EXPENSE	1.5% DECREASE IN PERS CITY CONTRIBUTION (rev. 5)
111000	OTHER POST-EMPL BENEFITS	OPEB ANNUAL REQUIRED CONTRIBUTION LIABILITY - TO BE ACCRUED MONTHLY (rev. 1)
CONTRACTUAL SERVICES		
211000	TELEPHONE/COMM EXPENSE	CURRENT YEAR ALLOCATION ADJUSTMENT - COMMUNICATION EXPENSES
212000	OUTSIDE PRINTING	FORMS, NOTICES, ETC.
215000	MAINT & REPAIR - BUILDINGS	MISC REPAIR & MAINTENANCE TO GARAGE
216000	MAINT & REPAIR - EQUIPMENT	MISC REPAIR & MAINTENANCE TO STREET MAINTENANCE EQUIPMENT (rev. 4)
217000	MAINT & REPAIR - AUTOS	MISC REPAIR & MAINTENANCE TO STREET MAINTENANCE FLEET VEHICLES
218000	POSTAGE	ALL POSTAGE MOVED TO FINANCE 414
219000	BUILDING & EQUIP RENTS/LEASE	CURRENT LEASE OBLIGATIONS OF \$51,666, NEW LEASE OBLIGATIONS OF \$88,533
220000	ADVERTISING & LEGAL PUBLICATION	VARIOUS LEGAL NOTICES AND PUBLICATIONS
222000	DUES & SUBSCRIPTIONS	CDL LICENSE RENEWALS AS NECESSARY
225000	LAUNDRY & DRY CLEANING	ESTIMATED LAUNDRY SERVICE COSTS
226000	AUTO & LIABILITY INS PREMIUM	CURRENT YEAR ALLOCATION ADJUSTMENT
226005	WORKERS COMP PREMIUM	CALCULATED AT 1.83% OF GROSS WAGES (rev. 5)
228000	FREIGHT	MISC FREIGHT COST ON ITEMS RECEIVED
230000	CONTRACTUAL SERVICES	PEST CONTROL, FIRE EXTINGUISHER, ALARM SYSTEM SERVICE; HAZARDOUS WASTE DISPOSAL, ETC.
COMMODITIES		
341000	DEPARTMENTAL SUPPLIES	GRAVEL, ASPHALT, CONCRETE, PIPING, ETC. RELATED TO STREET REPAIR
343001	AUTOMOBILE GASOLINE	ESTIMATE OF ANNUAL FUEL COSTS, PRICES EXPECTED TO REMAIN LOWER
345000	UNIFORM EXPENSE	ESTIMATE OF DEPARTMENTAL UNIFORM NEEDS (INCLUDES TAXABLE BENEFITS)
CAPITAL OUTLAY		
458000	CAPITAL OUTLAY - OTHER IMP	STREET PAVING CONTRACTING MOVED TO FUND 036
458001	CAPITAL OUTLAY - STORMWATER	STORMWATER UTILITY MANAGEMENT UPGRADES AND REPAIR
459000	CAPITAL OUTLAY - EQUIPMENT	BLAW KNOX PAVER \$425,000 (LEASE 6 YRS); TRACK HOE \$150,000 & FUEL TRUCK \$38,000 (LEASE 5 YRS)

CITY OF PARKERSBURG
 FY 2017 DEPARTMENTAL BUDGET
 751 STREET LIGHTING
 GENERAL FUND

ACCT	DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 BUDGET	YTD ACTUAL 1/31/2016	% YTD/ BUDGET	REVISED 2016-2017 BUDGET	FY 16-17 VARIANCE
PERSONNEL SERVICES								
103000	DEPARTMENT HEAD SALARY	47,253	48,014	48,077	26,548	55.2%	48,643	566
103008	OVERTIME EXPENSE	4,822	7,079	8,000	4,060	50.8%	8,000	-
103315	OTHER SALARIES & WAGES	122,328	122,958	124,346	68,563	55.1%	123,854	(492)
104000	FICA EXPENSE	12,114	12,647	13,802	7,676	55.6%	13,808	6
105000	HEALTH & LIFE INS PREMIUM	31,500	32,000	32,000	24,000	75.0%	36,954	4,954
106000	RETIREMENT EXPENSE	24,716	24,866	24,357	12,179	50.0%	21,660	(2,697)
111000	OTHER POST-EMPL BENEFITS	-	-	-	-	-	7,720	7,720
		242,733	247,564	250,582	143,026	57.1%	260,639	10,057
CONTRACTUAL SERVICES								
211000	TELEPHONE/COMM EXPENSE	1,919	1,946	2,000	1,208	60.4%	2,717	717
212000	OUTSIDE PRINTING	60	62	100	32	32.0%	100	-
213100	UTILITIES - ELECTRIC	414,539	427,605	434,426	235,024	54.1%	455,565	21,139
215000	MAINT & REPAIR - BUILDINGS	643	820	1,000	197	19.7%	1,800	800
216000	MAINT & REPAIR - EQUIPMENT	1,420	(9,517)	1,500	272	18.1%	11,500	10,000
217000	MAINT & REPAIR - AUTOS	335	474	500	38	7.6%	500	-
218000	POSTAGE	-	-	10	-	0.0%	-	(10)
219000	BUILDING & EQUIP RENTS/LEASE	33,965	31,793	27,500	16,929	61.6%	300	(27,200)
220000	ADVERTISING & LEGAL PUBLICATION	-	-	-	27	-	-	-
221000	TRAINING & EDUCATION	-	-	2,000	-	0.0%	-	(2,000)
222000	DUES & SUBSCRIPTIONS	250	295	300	44	14.7%	370	70
225000	LAUNDRY & DRY CLEANING	1,761	1,421	2,500	806	32.2%	1,500	(1,000)
226000	AUTO & LIABILITY INS PREMIUM	14,606	17,793	19,894	14,305	71.9%	9,328	(10,566)
226005	WORKERS COMP PREMIUM	3,180	3,250	3,302	1,651	50.0%	3,303	1
228000	FREIGHT	191	50	250	128	51.2%	250	-
230000	CONTRACTUAL SERVICES	1,841	1,272	2,200	1,570	71.4%	1,500	(700)
		474,710	477,264	497,482	272,231	54.7%	488,733	(8,749)
COMMODITIES								
341000	DEPARTMENTAL SUPPLIES	26,721	22,787	28,500	12,557	44.1%	39,500	11,000
343001	AUTOMOBILE GASOLINE	7,518	6,401	7,773	3,135	40.3%	6,500	(1,273)
345000	UNIFORM EXPENSE	1,251	1,967	1,700	1,447	85.1%	1,700	-
		36,240	31,155	37,973	17,139	45.1%	47,700	9,727
CAPITAL OUTLAY								
459000	CAPITAL OUTLAY - EQUIPMENT	104,263	10,789	50,000	1,812	3.6%	-	(50,000)
		104,263	10,789	50,000	1,812	3.6%	-	(50,000)
		857,946	766,772	836,037	434,208	51.9%	797,072	(38,965)

CITY OF PARKERSBURG
 FY 2017 DEPARTMENTAL BUDGET
 751 STREET LIGHTING
 GENERAL FUND

ACCT	DESCRIPTION	EXPLANATION
PERSONNEL SERVICES		
103000	DEPARTMENT HEAD SALARY	SEE EMPLOYEE LISTING (rev. 5)
103008	OVERTIME EXPENSE	ESTIMATE OF ANNUAL OVERTIME
103315	OTHER SALARIES & WAGES	SEE EMPLOYEE LISTING (rev. 5)
104000	FICA EXPENSE	CALCULATED AT 7.65% OF GROSS WAGES (rev. 5)
105000	HEALTH & LIFE INS PREMIUM	CURRENT YEAR ALLOCATION ADJUSTMENT + 3% PREMIUM INCREASE
106000	RETIREMENT EXPENSE	1.5% DECREASE IN PERS CITY CONTRIBUTION (rev. 5)
111000	OTHER POST-EMPL BENEFITS	OPEB ANNUAL REQUIRED CONTRIBUTION LIABILITY - TO BE ACCRUED MONTHLY (rev. 1)
CONTRACTUAL SERVICES		
211000	TELEPHONE/COMM EXPENSE	CURRENT YEAR ALLOCATION ADJUSTMENT - COMMUNICATION EXPENSES
212000	OUTSIDE PRINTING	FORMS, NOTICES, ETC.
213100	UTILITIES - ELECTRIC	CURRENT YEAR ALLOCATION ADJUSTMENT - STREET LIGHTS, TRAFFIC SIGNALS, ETC.
215000	MAINT & REPAIR - BUILDINGS	MISC REPAIR & MAINTENANCE TO ELECTRIC SHOP
216000	MAINT & REPAIR - EQUIPMENT	COPIER MAINT AGREEMENT, REPAIR/MAINTENANCE/UPGRADE TRAFFIC SIGNAL/LIGHTING
217000	MAINT & REPAIR - AUTOS	MISC REPAIR & MAINTENANCE TO ELECTRIC DEPARTMENT FLEET
218000	POSTAGE	ALL POSTAGE MOVED TO FINANCE 414
219000	BUILDING & EQUIP RENTS/LEASE	BUCKET TRUCK PAID OFF DURING FY 2016 (rev. 4)
220000	ADVERTISING & LEGAL PUBLICATION	
221000	TRAINING & EDUCATION	
222000	DUES & SUBSCRIPTIONS	ELECTRICIAN LICENSE RENEWALS, CDL RENEWALS AS NECESSARY
225000	LAUNDRY & DRY CLEANING	ESTIMATED LAUNDRY SERVICE COSTS
226000	AUTO & LIABILITY INS PREMIUM	CURRENT YEAR ALLOCATION ADJUSTMENT
226005	WORKERS COMP PREMIUM	CALCULATED AT 1.83% OF GROSS WAGES (rev. 5)
228000	FREIGHT	MISC FREIGHT COST ON ITEMS RECEIVED
230000	CONTRACTUAL SERVICES	PEST CONTROL, FIRE EXTINGUISHER, ALARM SYSTEM SERVICE, ETC.
COMMODITIES		
341000	DEPARTMENTAL SUPPLIES	LAMPS, TRAFFIC CONTROLLER SUPPLIES, BALLASTS, POLE STOCK ETC
343001	AUTOMOBILE GASOLINE	ESTIMATE OF ANNUAL FUEL COSTS, PRICES EXPECTED TO REMAIN LOWER
345000	UNIFORM EXPENSE	ESTIMATE OF DEPARTMENTAL UNIFORM NEEDS (INCLUDES TAXABLE BENEFITS)
CAPITAL OUTLAY		
459000	CAPITAL OUTLAY - EQUIPMENT	

CITY OF PARKERSBURG
 FY 2017 DEPARTMENTAL BUDGET
 754 CENTRAL GARAGE
 GENERAL FUND

ACCT	DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 BUDGET	YTD ACTUAL 1/31/2016	% YTD/ BUDGET	REVISED 2016-2017 BUDGET	FY 16-17 VARIANCE
PERSONNEL SERVICES								
103000	DEPARTMENT HEAD SALARY	45,934	46,639	46,696	25,783	55.2%	47,206	510
103008	OVERTIME EXPENSE	2,662	2,630	2,000	1,637	81.9%	3,000	1,000
103315	OTHER SALARIES & WAGES	137,416	133,117	151,425	80,105	52.9%	154,496	3,071
104000	FICA EXPENSE	12,702	12,803	15,310	8,147	53.2%	15,661	351
105000	HEALTH & LIFE INS PREMIUM	37,800	48,000	48,000	36,000	75.0%	55,947	7,947
106000	RETIREMENT EXPENSE	26,371	25,450	27,016	13,037	48.3%	24,564	(2,452)
111000	OTHER POST-EMPL BENEFITS	-	-	-	-	-	11,580	11,580
		262,885	268,639	290,447	164,709	56.7%	312,454	22,007
CONTRACTUAL SERVICES								
211000	TELEPHONE/COMM EXPENSE	2,177	2,205	2,100	245	11.7%	328	(1,772)
212000	OUTSIDE PRINTING	179	151	200	122	61.0%	200	-
213000	UTILITIES - NATURAL GAS	19,384	18,583	19,000	2,719	14.3%	14,549	(4,451)
213100	UTILITIES - ELECTRIC	12,342	12,920	13,000	5,820	44.8%	11,295	(1,705)
213200	UTILITIES - WATER & SEWER	1,778	1,267	2,900	714	24.6%	1,412	(1,488)
216000	MAINT & REPAIR - EQUIPMENT	1,322	979	1,600	331	20.7%	2,100	500
217000	MAINT & REPAIR - AUTOS	360	432	600	185	30.8%	600	-
218000	POSTAGE	-	-	10	-	0.0%	-	(10)
219000	BUILDING & EQUIP RENTS/LEASE	467	829	1,000	342	34.2%	720	(280)
221000	TRAINING & EDUCATION	-	-	2,705	-	0.0%	2,700	(5)
222000	DUES & SUBSCRIPTIONS	-	-	-	-	-	3,000	3,000
225000	LAUNDRY & DRY CLEANING	2,130	2,079	1,800	1,121	62.3%	1,800	-
226000	AUTO & LIABILITY INS PREMIUM	6,903	8,146	9,108	6,549	71.9%	14,327	5,219
226005	WORKERS COMP PREMIUM	3,393	3,327	3,662	1,767	48.3%	3,746	84
228000	FREIGHT	61	20	200	28	14.0%	200	-
230000	CONTRACTUAL SERVICES	2,000	1,594	2,100	879	41.9%	2,000	(100)
		52,496	52,532	59,985	20,822	34.7%	58,977	(1,008)
COMMODITIES								
341000	DEPARTMENTAL SUPPLIES	7,000	6,200	7,050	6,741	95.6%	14,000	6,950
343001	AUTOMOBILE GASOLINE	4,866	13,799	16,995	10,520	61.9%	6,500	(10,495)
343002	AUTOMOBILE SUPPLIES - TIRES	53,806	52,220	60,000	37,710	62.9%	60,000	-
343005	AUTO REPAIR SUPPLIES	139,001	141,476	137,000	56,117	41.0%	140,000	3,000
345000	UNIFORM EXPENSE	2,734	2,773	3,500	2,774	79.3%	3,500	-
		207,407	216,468	224,545	113,862	50.7%	224,000	(545)
CAPITAL OUTLAY								
459000	CAPITAL OUTLAY - EQUIPMENT	-	9,644	21,000	-	0.0%	-	(21,000)
		-	9,644	21,000	-	0.0%	-	(21,000)
		522,788	547,283	595,977	299,393	50.2%	595,431	(546)

ACCT	DESCRIPTION	EXPLANATION
PERSONNEL SERVICES		
103000	DEPARTMENT HEAD SALARY	SEE EMPLOYEE LISTING (rev. 5)
103008	OVERTIME EXPENSE	ESTIMATE OF ANNUAL OVERTIME
103315	OTHER SALARIES & WAGES	SEE EMPLOYEE LISTING (rev. 5)
104000	FICA EXPENSE	CALCULATED AT 7.65% OF GROSS WAGES (rev. 5)
105000	HEALTH & LIFE INS PREMIUM	CURRENT YEAR ALLOCATION ADJUSTMENT + 3% PREMIUM INCREASE
106000	RETIREMENT EXPENSE	1.5% DECREASE IN PERS CITY CONTRIBUTION (rev. 5)
111000	OTHER POST-EMPL BENEFITS	OPEB ANNUAL REQUIRED CONTRIBUTION LIABILITY - TO BE ACCRUED MONTHLY (rev. 1)
CONTRACTUAL SERVICES		
211000	TELEPHONE/COMM EXPENSE	CURRENT YEAR ALLOCATION ADJUSTMENT - COMMUNICATION EXPENSES
212000	OUTSIDE PRINTING	FORMS, NOTICES, ETC.
213000	UTILITIES - NATURAL GAS	CURRENT YEAR ALLOCATION ADJUSTMENT
213100	UTILITIES - ELECTRIC	CURRENT YEAR ALLOCATION ADJUSTMENT
213200	UTILITIES - WATER & SEWER	CURRENT YEAR ALLOCATION ADJUSTMENT (rev. 4)
216000	MAINT & REPAIR - EQUIPMENT	REPAIR AND MAINTENANCE OF AUTO SERVICE TOOLS AND EQUIPMENT (rev. 4)
217000	MAINT & REPAIR - AUTOS	REPAIR AND MAINTENANCE OF AUTO SERVICE VEHICLES
218000	POSTAGE	ALL POSTAGE MOVED TO FINANCE 414
219000	BUILDING & EQUIP RENTS/LEASE	TANK RENTAL (rev. 4)
221000	TRAINING & EDUCATION	SAFETY TRAINING AND ASE CERTIFICATION TRAINING AND TESTING
222000	DUES & SUBSCRIPTIONS	MITCHELL DIAGNOSTIC SUBSCRIPTION
225000	LAUNDRY & DRY CLEANING	ESTIMATED LAUNDRY SERVICE COSTS
226000	AUTO & LIABILITY INS PREMIUM	CURRENT YEAR ALLOCATION ADJUSTMENT
226005	WORKERS COMP PREMIUM	CALCULATED AT 1.83% OF GROSS WAGES (rev. 5)
228000	FREIGHT	MISC FREIGHT COST ON ITEMS RECEIVED
230000	CONTRACTUAL SERVICES	PEST CONTROL, FIRE EXTINGUISHER, ALARM SYSTEM SERVICE, ETC.
COMMODITIES		
341000	DEPARTMENTAL SUPPLIES	AUTO SERVICE, STOCK FLUIDS, SMALL TOOLS, ETC.
343001	AUTOMOBILE GASOLINE	ESTIMATE OF ANNUAL FUEL COSTS, PRICES EXPECTED TO REMAIN LOWER
343002	AUTOMOBILE SUPPLIES - TIRES	TIRE SUPPLY AND STOCK FOR ALL CITY VEHICLES
343005	AUTO REPAIR SUPPLIES	AUTO REPAIR SUPPLIES FOR CITY VEHICLES
345000	UNIFORM EXPENSE	ESTIMATE OF DEPARTMENTAL UNIFORM NEEDS (INCLUDES TAXABLE BENEFITS)
CAPITAL OUTLAY		
459000	CAPITAL OUTLAY - EQUIPMENT	

CITY OF PARKERSBURG
 FY 2017 DEPARTMENTAL BUDGET
 756 STREET CLEANING
 GENERAL FUND

ACCT	DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 BUDGET	YTD ACTUAL 1/31/2016	% YTD/ BUDGET	REVISED 2016-2017 BUDGET	FY 16-17 VARIANCE
PERSONNEL SERVICES								
103000	DEPARTMENT HEAD SALARY	42,639	43,344	43,406	23,969	55.2%	43,920	514
103008	OVERTIME EXPENSE	19,692	13,040	14,000	4,514	32.2%	14,000	-
103315	OTHER SALARIES & WAGES	219,456	234,043	253,156	133,283	52.6%	243,449	(9,707)
104000	FICA EXPENSE	19,402	20,344	23,758	12,189	51.3%	23,055	(703)
105000	HEALTH & LIFE INS PREMIUM	56,700	72,000	71,339	54,000	75.7%	74,012	2,673
106000	RETIREMENT EXPENSE	37,840	39,826	39,680	19,789	49.9%	36,164	(3,516)
111000	OTHER POST-EMPL BENEFITS	-	-	-	-	-	17,370	17,370
		395,729	422,597	445,339	247,744	55.6%	451,970	6,631
CONTRACTUAL SERVICES								
211000	TELEPHONE/COMM EXPENSE	2,981	3,007	2,900	852	29.4%	1,966	(934)
212000	OUTSIDE PRINTING	400	30	500	-	0.0%	500	-
215000	MAINT & REPAIR - BUILDINGS	-	-	-	-	-	500	500
216000	MAINT & REPAIR - EQUIPMENT	5,454	3,735	3,000	3,405	113.5%	3,000	-
217000	MAINT & REPAIR - AUTOS	3,175	3,228	2,000	288	14.4%	1,000	(1,000)
218000	POSTAGE	-	-	10	-	0.0%	-	(10)
219000	BUILDING & EQUIP RENTS/LEASE	57,173	21,998	1,800	216	12.0%	23,079	21,279
220000	ADVERTISING & LEGAL PUBLICATION	-	92	250	27	10.8%	-	(250)
222000	DUES & SUBSCRIPTIONS	-	89	200	-	0.0%	200	-
225000	LAUNDRY & DRY CLEANING	3,644	3,167	3,350	1,614	48.2%	3,350	-
226000	AUTO & LIABILITY INS PREMIUM	16,706	22,014	23,060	16,582	71.9%	21,142	(1,918)
226005	WORKERS COMP PREMIUM	5,146	5,294	5,753	2,683	46.6%	5,515	(238)
228000	FREIGHT	94	99	1,200	1,137	94.8%	700	(500)
230000	CONTRACTUAL SERVICES	3,365	2,109	3,200	1,011	31.6%	63,000	59,800
230002	CONTRACTUAL SVS - MISC	30,000	21,217	30,000	1,422	4.7%	-	(30,000)
		128,138	86,079	77,223	29,237	37.9%	123,952	46,729
COMMODITIES								
341000	DEPARTMENTAL SUPPLIES	42,765	48,823	60,000	31,827	53.0%	40,000	(20,000)
341007	SUPPLIES - SALT	37,399	50,000	50,000	-	0.0%	40,000	(10,000)
343001	AUTOMOBILE GASOLINE	46,396	37,347	40,734	11,791	28.9%	30,000	(10,734)
345000	UNIFORM EXPENSE	2,854	2,693	4,200	3,244	77.2%	4,750	550
		129,414	138,863	154,934	46,862	30.2%	114,750	(40,184)
CAPITAL OUTLAY								
459000	CAPITAL OUTLAY - EQUIPMENT	9,783	70,113	-	-	-	165,000	165,000
		9,783	70,113	-	-	-	165,000	165,000
		663,064	717,652	677,496	323,843	47.8%	855,672	178,176

ACCT	DESCRIPTION	EXPLANATION
PERSONNEL SERVICES		
103000	DEPARTMENT HEAD SALARY	SEE EMPLOYEE LISTING (rev. 5)
103008	OVERTIME EXPENSE	ESTIMATE OF ANNUAL OVERTIME
103315	OTHER SALARIES & WAGES	SEE EMPLOYEE LISTING (rev. 5)
104000	FICA EXPENSE	CALCULATED AT 7.65% OF GROSS WAGES (rev. 5)
105000	HEALTH & LIFE INS PREMIUM	CURRENT YEAR ALLOCATION ADJUSTMENT + 3% PREMIUM INCREASE
106000	RETIREMENT EXPENSE	1.5% DECREASE IN PERS CITY CONTRIBUTION (rev. 5)
111000	OTHER POST-EMPL BENEFITS	OPEB ANNUAL REQUIRED CONTRIBUTION LIABILITY - TO BE ACCRUED MONTHLY (rev. 1)
CONTRACTUAL SERVICES		
211000	TELEPHONE/COMM EXPENSE	CURRENT YEAR ALLOCATION ADJUSTMENT - COMMUNICATION EXPENSES
212000	OUTSIDE PRINTING	FORMS, NOTICES, ETC.
215000	MAINT & REPAIR - BUILDINGS	MISC REPAIR & MAINTENANCE TO STREET CLEANING GARAGE
216000	MAINT & REPAIR - EQUIPMENT	MISC REPAIR & MAINTENANCE TO STREET CLEANING EQUIPMENT
217000	MAINT & REPAIR - AUTOS	MISC REPAIR & MAINTENANCE TO STREET CLEANING SWEEPERS AND AUTOS
218000	POSTAGE	ALL POSTAGE MOVED TO FINANCE 414
219000	BUILDING & EQUIP RENTS/LEASE	NEW LEASE OBLIGATIONS OF \$22,644, TANK RENTAL \$435
220000	ADVERTISING & LEGAL PUBLICATION	
222000	DUES & SUBSCRIPTIONS	CDL RENEWALS AS NECESSARY
225000	LAUNDRY & DRY CLEANING	ESTIMATED LAUNDRY SERVICE COSTS
226000	AUTO & LIABILITY INS PREMIUM	CURRENT YEAR ALLOCATION ADJUSTMENT
226005	WORKERS COMP PREMIUM	CALCULATED AT 1.83% OF GROSS WAGES (rev. 5)
228000	FREIGHT	MISC FREIGHT COST ON ITEMS RECEIVED
230000	CONTRACTUAL SERVICES	PEST CTRL, FIRE EXT., ALARM SERVICE, ETC.; WASTE DISPOSAL; WAYFINDING SIGNAGE \$30,000 (rev. 4)
230002	CONTRACTUAL SVS - MISC	MOVED TO 230-000
COMMODITIES		
341000	DEPARTMENTAL SUPPLIES	SIGNS, PAINT SUPPLIES, SIGN POSTS, PREMARKING FOR STREETS, ETC.
341007	SUPPLIES - SALT	SALT FOR WINTER CONDITION ROAD TREATMENT
343001	AUTOMOBILE GASOLINE	ESTIMATE OF ANNUAL FUEL COSTS, PRICES EXPECTED TO REMAIN LOWER
345000	UNIFORM EXPENSE	ESTIMATE OF DEPARTMENTAL UNIFORM NEEDS (INCLUDES TAXABLE BENEFITS) (rev. 4)
CAPITAL OUTLAY		
459000	CAPITAL OUTLAY - EQUIPMENT	SIGN TRUCK \$140K (LEASE 5 YRS); SIGN PRINTER \$25,000 (rev. 4)

CITY OF PARKERSBURG
 FY 2017 DEPARTMENTAL BUDGET
 800 SANITATION
 GENERAL FUND

ACCT	DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 BUDGET	YTD ACTUAL 1/31/2016	% YTD/ BUDGET	REVISED 2016-2017 BUDGET	FY 16-17 VARIANCE
PERSONNEL SERVICES								
103000	DEPARTMENT HEAD SALARY	-	-	-	-		37,628	37,628
103008	OVERTIME EXPENSE	33,291	38,964	18,000	29,872	166.0%	25,000	7,000
103315	OTHER SALARIES & WAGES	566,977	557,697	681,120	365,289	53.6%	666,159	(14,961)
104000	FICA EXPENSE	42,507	45,373	53,483	27,589	51.6%	55,753	2,270
105000	HEALTH & LIFE INS PREMIUM	168,000	160,000	174,109	132,000	75.8%	175,945	1,836
106000	RETIREMENT EXPENSE	82,481	85,657	90,901	41,464	45.6%	84,922	(5,979)
111000	OTHER POST-EMPL BENEFITS	-	-	-	-		45,355	45,355
		900,302	887,691	1,017,613	596,214	58.6%	1,090,762	73,149
CONTRACTUAL SERVICES								
211000	TELEPHONE/COMM EXPENSE	7,280	7,381	7,020	981	14.0%	2,320	(4,700)
212000	OUTSIDE PRINTING	-	40	100	32	32.0%	100	-
213000	UTILITIES - NATURAL GAS	15,387	15,359	14,000	2,528	18.1%	12,015	(1,985)
213100	UTILITIES - ELECTRIC	16,534	14,791	19,900	7,749	38.9%	14,119	(5,781)
213200	UTILITIES - WATER & SEWER	1,393	1,751	1,500	1,060	70.7%	2,188	688
214000	TRAVEL	-	-	250	-	0.0%	-	(250)
215000	MAINT & REPAIR - BUILDINGS	574	291	1,000	533	53.3%	1,000	-
216000	MAINT & REPAIR - EQUIPMENT	11,105	997	8,300	8,587	103.5%	14,300	6,000
217000	MAINT & REPAIR - AUTOS	6,128	5,033	4,000	973	24.3%	11,000	7,000
218000	POSTAGE	-	-	50	-	0.0%	-	(50)
219000	BUILDING & EQUIP RENTS/LEASE	51,133	33,350	108,964	1,309	1.2%	95,854	(13,110)
220000	ADVERTISING & LEGAL PUBLICATION	71	306	100	48	48.0%	400	300
221000	TRAINING & EDUCATION	-	-	500	-	0.0%	-	(500)
222000	DUES & SUBSCRIPTIONS	93	176	500	44	8.8%	500	-
225000	LAUNDRY & DRY CLEANING	8,901	7,012	8,000	3,741	46.8%	8,000	-
226000	AUTO & LIABILITY INS PREMIUM	107,351	134,770	140,878	103,191	73.2%	52,262	(88,616)
226005	WORKERS COMP PREMIUM	11,107	11,557	12,992	5,779	44.5%	13,337	345
228000	FREIGHT	241	175	1,500	87	5.8%	1,500	-
230000	CONTRACTUAL SERVICES	619,229	666,326	695,740	227,184	32.7%	666,500	(29,240)
		856,527	899,315	1,025,294	363,826	35.5%	895,395	(129,899)
COMMODITIES								
341000	DEPARTMENTAL SUPPLIES	18,668	29,934	20,000	17,785	88.9%	34,000	14,000
341001	SUPPLIES - GRANT	19,609	74	-	-		-	-
343001	AUTOMOBILE GASOLINE	94,924	71,685	96,829	32,302	33.4%	79,500	(17,329)
345000	UNIFORM EXPENSE	9,330	9,455	10,610	8,870	83.6%	10,610	-
		142,531	111,148	127,439	58,957	46.3%	124,110	(3,329)
CAPITAL OUTLAY								
459001	GRANT-CAPITAL OUTLAY EQUIP	-	67,147	22,260	8,878	39.9%	-	(22,260)
		-	67,147	22,260	8,878	39.9%	-	(22,260)
		1,899,360	1,965,301	2,192,606	1,027,875	46.9%	2,110,267	(82,339)

ACCT	DESCRIPTION	EXPLANATION
PERSONNEL SERVICES		
103000	DEPARTMENT HEAD SALARY	SEE EMPLOYEE LISTING (rev. 5)
103008	OVERTIME EXPENSE	ESTIMATE OF ANNUAL OVERTIME
103315	OTHER SALARIES & WAGES	SEE EMPLOYEE LISTING (rev. 5)
104000	FICA EXPENSE	CALCULATED AT 7.65% OF GROSS WAGES (rev. 5)
105000	HEALTH & LIFE INS PREMIUM	CURRENT YEAR ALLOCATION ADJUSTMENT + 3% PREMIUM INCREASE
106000	RETIREMENT EXPENSE	1.5% DECREASE IN PERS CITY CONTRIBUTION (rev. 5)
111000	OTHER POST-EMPL BENEFITS	OPEB ANNUAL REQUIRED CONTRIBUTION LIABILITY - TO BE ACCRUED MONTHLY (rev. 1)
CONTRACTUAL SERVICES		
211000	TELEPHONE/COMM EXPENSE	CURRENT YEAR ALLOCATION ADJUSTMENT - COMMUNICATION EXPENSES
212000	OUTSIDE PRINTING	FORMS, NOTICES, ETC.
213000	UTILITIES - NATURAL GAS	CURRENT YEAR ALLOCATION ADJUSTMENT
213100	UTILITIES - ELECTRIC	CURRENT YEAR ALLOCATION ADJUSTMENT
213200	UTILITIES - WATER & SEWER	CURRENT YEAR ALLOCATION ADJUSTMENT
214000	TRAVEL	
215000	MAINT & REPAIR - BUILDINGS	MISC REPAIR & MAINTENANCE TO SANITATION GARAGE
216000	MAINT & REPAIR - EQUIPMENT	MISC REPAIR & MAINTENANCE TO SANITATION EQUIPMENT (rev. 4)
217000	MAINT & REPAIR - AUTOS	MISC REPAIR & MAINTENANCE TO SANITATION TRUCKS AND AUTOS (rev. 4)
218000	POSTAGE	ALL POSTAGE MOVED TO FINANCE 414
219000	BUILDING & EQUIP RENTS/LEASE	CURRENT LEASE PURCHASE OBLIGATIONS \$93,550, TANK RENTAL \$2,304
220000	ADVERTISING & LEGAL PUBLICATION	MISC LEGAL NOTICES AND PUBLICATIONS (rev. 4)
221000	TRAINING & EDUCATION	
222000	DUES & SUBSCRIPTIONS	CDL LICENSE RENEWALS AS NECESSARY
225000	LAUNDRY & DRY CLEANING	ESTIMATED LAUNDRY SERVICE COSTS
226000	AUTO & LIABILITY INS PREMIUM	CURRENT YEAR ALLOCATION ADJUSTMENT (rev. 4)
226005	WORKERS COMP PREMIUM	CALCULATED AT 1.83% OF GROSS WAGES (rev. 5)
228000	FREIGHT	MISC FREIGHT COST ON ITEMS RECEIVED
230000	CONTRACTUAL SERVICES	PEST CONTROL, FIRE EXT., ALARM SERVICE, ETC.; WASTE DISPOSAL (rev. 4)
COMMODITIES		
341000	DEPARTMENTAL SUPPLIES	OFFICE AND MISC SUPPLES, GRAVEL FOR LOT AND DRIVEWAY, ETC. (rev. 4)
341001	SUPPLIES - GRANT	
343001	AUTOMOBILE GASOLINE	ESTIMATE OF ANNUAL FUEL COSTS, PRICES EXPECTED TO REMAIN LOWER
345000	UNIFORM EXPENSE	ESTIMATE OF DEPARTMENTAL UNIFORM NEEDS (INCLUDES TAXABLE BENEFITS)
CAPITAL OUTLAY		
459001	GRANT-CAPITAL OUTLAY EQUIP	

CITY OF PARKERSBURG
 FY 2017 DEPARTMENTAL BUDGET
 805 STORMWATER MANAGEMENT
 GENERAL FUND

ACCT	DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 BUDGET	YTD ACTUAL 1/31/2016	% YTD/ BUDGET	REVISED 2016-2017 BUDGET	FY 16-17 VARIANCE
CONTRACTUAL SERVICES								
212000	OUTSIDE PRINTING	-	-	-	-		5,000	5,000
214000	TRAVEL	-	-	-	-		1,000	1,000
220000	ADVERTISING & LEGAL PUBLICATION	-	-	-	-		1,000	1,000
221000	TRAINING & EDUCATION	-	-	-	-		1,000	1,000
222000	DUES & SUBSCRIPTIONS	-	-	-	-		500	500
228000	FREIGHT	-	-	-	-		300	300
		-	-	-	-		8,800	8,800
COMMODITIES								
341000	DEPARTMENTAL SUPPLIES	-	-	-	-		15,000	15,000
		-	-	-	-		15,000	15,000
CAPITAL OUTLAY								
458000	CAPITAL OUTLAY - OTHER IMP	-	-	-	-		299,900	299,900
		-	-	-	-		299,900	299,900
		-	-	-	-		323,700	323,700

ACCT	DESCRIPTION	EXPLANATION
CONTRACTUAL SERVICES		
212000	OUTSIDE PRINTING	VARIOUS REQUIRED STORMWATER PUBLICATIONS (rev. 4)
214000	TRAVEL	TRAINING RELATED TRAVEL (rev. 4)
220000	ADVERTISING & LEGAL PUBLICATION	REQUIRED LEGAL ADVERTISING AND NOTICES (rev. 4)
221000	TRAINING & EDUCATION	STORMWATER MANAGEMENT TRAINING (rev. 4)
222000	DUES & SUBSCRIPTIONS	(rev. 4)
228000	FREIGHT	(rev. 4)
COMMODITIES		
341000	DEPARTMENTAL SUPPLIES	VARIOUS SUPPLIES FOR STORMWATER MGMT MAINTENANCE (rev. 4)
CAPITAL OUTLAY		
458000	CAPITAL OUTLAY - OTHER IMP	MARY STREET RETENTION POND \$80,000; STRMWTR MGMT UPGRADES & REPAIR (rev. 4)

CITY OF PARKERSBURG
 FY 2017 DEPARTMENTAL BUDGET
 900 PARKS & RECREATION
 GENERAL FUND

ACCT	DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 BUDGET	YTD ACTUAL 1/31/2016	% YTD/ BUDGET	REVISED 2016-2017 BUDGET	FY 16-17 VARIANCE
PERSONNEL SERVICES								
103000	DEPARTMENT HEAD SALARY	-	-	-	-		44,617	44,617
103008	OVERTIME EXPENSE	-	-	-	-		5,000	5,000
103315	OTHER SALARIES & WAGES	-	-	-	-		338,476	338,476
104000	FICA EXPENSE	-	-	-	-		29,690	29,690
105000	HEALTH & LIFE INS PREMIUM	-	-	-	-		74,115	74,115
106000	RETIREMENT EXPENSE	-	-	-	-		36,315	36,315
111000	OTHER POST-EMPL BENEFITS	-	-	-	-		25,090	25,090
							553,303	553,303
CONTRACTUAL SERVICES								
211000	TELEPHONE/COMM EXPENSE	-	-	-	-		2,969	2,969
212000	OUTSIDE PRINTING	-	-	-	-		300	300
213000	UTILITIES - NATURAL GAS	-	-	-	-		7,453	7,453
213100	UTILITIES - ELECTRIC	-	-	-	-		71,769	71,769
213200	UTILITIES - WATER & SEWER	-	-	-	-		14,380	14,380
215000	MAINT & REPAIR - BUILDINGS	-	-	-	-		6,000	6,000
216000	MAINT & REPAIR - EQUIPMENT	-	-	-	-		4,000	4,000
217000	MAINT & REPAIR - AUTOS	-	-	-	-		1,000	1,000
219000	BUILDING & EQUIP RENTS/LEASE	-	-	-	-		62,200	62,200
221000	TRAINING & EDUCATION	-	-	-	-		200	200
225000	LAUNDRY & DRY CLEANING	-	-	-	-		3,510	3,510
226000	AUTO & LIABILITY INS PREMIUM	-	-	-	-		26,465	26,465
226005	WORKERS COMP PREMIUM	-	-	-	-		7,103	7,103
228000	FREIGHT	-	-	-	-		300	300
230000	CONTRACTUAL SERVICES	-	-	-	-		20,911	20,911
							228,560	228,560
COMMODITIES								
341000	DEPARTMENTAL SUPPLIES	-	-	-	-		46,000	46,000
341042	SUPPLIES - WHARTON TRUST	-	-	-	-		1,000	1,000
341043	SUPPLIES - MOSQUITO CONTROL	-	-	-	-		1,000	1,000
343001	AUTOMOBILE GASOLINE	-	-	-	-		19,000	19,000
345000	UNIFORM EXPENSE	-	-	-	-		7,100	7,100
							74,100	74,100
CAPITAL OUTLAY								
458000	CAPITAL OUTLAY - OTHER IMP	-	-	-	-		329,000	329,000
459000	CAPITAL OUTLAY - EQUIPMENT	-	-	-	-		20,000	20,000
							349,000	349,000
							1,204,963	1,204,963

ACCT	DESCRIPTION	EXPLANATION
PERSONNEL SERVICES		
103000	DEPARTMENT HEAD SALARY	SEE EMPLOYEE LISTING (rev. 5)
103008	OVERTIME EXPENSE	ESTIMATE OF ANNUAL OVERTIME
103315	OTHER SALARIES & WAGES	SEE EMPLOYEE LISTING (rev. 5)
104000	FICA EXPENSE	CALCULATED AT 7.65% OF GROSS WAGES (rev. 5)
105000	HEALTH & LIFE INS PREMIUM	CURRENT YEAR ALLOCATION ADJUSTMENT + 3% PREMIUM INCREASE
106000	RETIREMENT EXPENSE	1.5% DECREASE IN PERS CITY CONTRIBUTION (rev. 5)
111000	OTHER POST-EMPL BENEFITS	OPEB ANNUAL REQUIRED CONTRIBUTION LIABILITY - TO BE ACCRUED MONTHLY (rev. 1)
CONTRACTUAL SERVICES		
211000	TELEPHONE/COMM EXPENSE	CURRENT YEAR ALLOCATION ADJUSTMENT - COMMUNICATION EXPENSES (rev. 4)
212000	OUTSIDE PRINTING	NOTICES, FORMS, ETC. (rev. 4)
213000	UTILITIES - NATURAL GAS	CURRENT YEAR ALLOCATION ADJUSTMENT
213100	UTILITIES - ELECTRIC	CURRENT YEAR ALLOCATION ADJUSTMENT
213200	UTILITIES - WATER & SEWER	CURRENT YEAR ALLOCATION ADJUSTMENT
215000	MAINT & REPAIR - BUILDINGS	MISC REPAIR & MAINTENANCE TO PARK BUILDINGS AND PAVILIONS
216000	MAINT & REPAIR - EQUIPMENT	MISC REPAIR & MAINTENANCE TO GROUNDSKEEPING EQUIPMENT (rev. 4)
217000	MAINT & REPAIR - AUTOS	MISC REPAIR & MAINTENANCE TO GROUNDSKEEPING TRUCKS AND AUTOS
219000	BUILDING & EQUIP RENTS/LEASE	TANK RENTAL; DUMP TRUCKS \$1,205; VARIOUS EQUIPMENT \$3,800 (rev. 4)
221000	TRAINING & EDUCATION	PESTICIDE CERTIFICATIONS
225000	LAUNDRY & DRY CLEANING	ESTIMATED LAUNDRY SERVICE COSTS
226000	AUTO & LIABILITY INS PREMIUM	CURRENT YEAR ALLOCATION ADJUSTMENT (rev. 4)
226005	WORKERS COMP PREMIUM	CALCULATED AT 1.83% OF GROSS WAGES (rev. 5)
228000	FREIGHT	MISC FREIGHT COST ON ITEMS RECEIVED
230000	CONTRACTUAL SERVICES	PEST CTRL, FIRE EXT., ALARM SERVICE, INSPECTIONS, ETC., \$1,411 MUSICFEST; COOPER CABIN (rev. 1, 4)
COMMODITIES		
341000	DEPARTMENTAL SUPPLIES	PARK GROUNDSKEEPING SUPPLIES; MULCH (rev. 4)
341042	SUPPLIES - WHARTON TRUST	WHARTON TRUST INCOME BUDGETED FOR PARK USE
341043	SUPPLIES - MOSQUITO CONTROL	PESTICIDES AND OTHER CONTROL SUPPLIES
343001	AUTOMOBILE GASOLINE	ESTIMATE OF ANNUAL FUEL COSTS, PRICES EXPECTED TO REMAIN LOWER (rev. 4)
345000	UNIFORM EXPENSE	ESTIMATE OF DEPARTMENTAL UNIFORM NEEDS (INCLUDES TAXABLE BENEFITS)
CAPITAL OUTLAY		
458000	CAPITAL OUTLAY - OTHER IMP	BOUNDLESS PLYGND \$200,000, BBALL RENNOVATION \$100,000; DOG PARK;SW SBALL FENCE (rev. 2, 4)
459000	CAPITAL OUTLAY - EQUIPMENT	BACKHOE UTILITY TRACTOR

ACCT	DESCRIPTION	2013-2014	2014-2015	2015-2016	YTD ACTUAL	% YTD/	REVISED	FY 16-17
		ACTUAL	ACTUAL	BUDGET	1/31/2016	BUDGET	BUDGET	VARIANCE
CONTRIBUTIONS TO EXTERNAL ENTITIES								
424	CONTRIBUTIONS/AUTHORITIES							
566015	CONTRIB - YOUTH ADVISORY COMM	1,000	-	1,000	-	0.0%	-	(1,000)
567015	CONTRIB - WOOD COUNTY SHERIFF	-	-	-	-		28,000	28,000
567020	CONTRIB - WVHDF	-	-	-	-		100,000	100,000
568005	CONTRIB - MOV REGIONAL COUNCIL	21,784	21,784	21,784	21,784	100.0%	11,733	(10,051)
568010	CONTRIB - WOOD CO DEV AUTHORITY	30,000	30,000	30,000	22,500	75.0%	30,000	-
		52,784	51,784	52,784	44,284	83.9%	169,733	116,949
435	REGIONAL DEV. AUTHORITY							
568005	CONTRIB - MOV REGIONAL COUNCIL	-	-	-	-		12,056	12,056
		-	-	-	-		12,056	12,056
759	PUBLIC TRANSIT							
567005	CONTRIB - MASS TRANSIT	1,545,601	1,591,227	1,748,061	1,006,876	57.6%	1,792,233	44,172
		1,545,601	1,591,227	1,748,061	1,006,876	57.6%	1,792,233	44,172
803	HEALTH DEPARTMENT							
567010	CONTRIB - HEALTH DEPARTMENT	45,600	45,600	49,600	37,200	75.0%	49,600	-
		45,600	45,600	49,600	37,200	75.0%	49,600	-
901	VISITORS BUREAU							
568020	CONTRIB - WOOD CO VISITORS BUR	78,000	130,175	138,630	78,317	56.5%	155,130	16,500
		78,000	130,175	138,630	78,317	56.5%	155,130	16,500
903	FAIRS/FESTIVALS							
568030	CONTRIB - MULTICULTURAL FESTIVAL	5,000	5,000	5,000	-	0.0%	5,000	-
568035	CONTRIB - HARVEST MOON FESTIVAL	5,000	5,000	5,000	-	0.0%	5,000	-
568040	CONTRIB - HONEY FESTIVAL	2,000	-	2,000	-	0.0%	2,000	-
568065	CONTRIB - HOMECOMING	10,000	10,000	10,000	10,000	100.0%	10,000	-
		22,000	20,000	22,000	10,000	45.5%	22,000	-
912	CIVIC PROMOTIONS							
566010	CONTRIB - BICYCLE	1,410	54	2,000	-	0.0%	2,000	-
568070	CONTRIB - HALF MARATHON	10,000	10,000	10,000	10,000	100.0%	10,000	-
568075	CONTRIB - DOWNTOWN PKB	-	-	-	-		25,000	25,000
		11,410	10,054	12,000	10,000	83.3%	37,000	25,000
916	PUBLIC LIBRARY							
568015	CONTRIB - WOOD CO LIBRARY	211,174	212,566	217,133	162,850	75.0%	222,822	5,689
		211,174	212,566	217,133	162,850	75.0%	222,822	5,689
920	GRANTS							
568025	CONTRIB - NATHAN/PRAGER SCHLSP	-	-	800	-	0.0%	800	-
568045	CONTRIB - HOUSE TO HOME	-	5,000	5,000	5,000	100.0%	5,000	-
568055	OTHER CONTRIBUTIONS	13,650	22,966	-	1,384		20,000	20,000
568060	CONTRIB - JULEPS PLAYGROUND	3,000	-	-	-		-	-
568080	CONTRIB - AMERICAN LEGION	-	-	-	-		15,000	15,000
		16,650	27,966	5,800	6,384	110.1%	40,800	35,000
GRAND TOTAL - CONTRIBUTIONS TO EXTERNAL ENTITIES		1,983,219	2,089,372	2,246,008	1,355,911	60.4%	2,501,374	255,366

ACCT	DESCRIPTION	EXPLANATION
CONTRIBUTIONS TO EXTERNAL ENTITIES		
424	CONTRIBUTIONS/AUTHORITIES	
566015	CONTRIB - YOUTH ADVISORY COMM	
567015	CONTRIB - WOOD COUNTY SHERIFF	WOOD COUNTY SHERIFF TASK FORCE CONTRIBUTION \$10,000, JAG GRANT PASS THROUGH \$18,000
567020	CONTRIB - WVHDF	WVHDF DEMOLITION LOAN REPAYMENTS
568005	CONTRIB - MOV REGIONAL COUNCIL	DISCRETIONARY APPLICATION OF \$11,733 RECEIVED
568010	CONTRIB - WOOD CO DEV AUTHORITY	DISCRETIONARY APPLICATION OF \$30,000 RECEIVED
435	REGIONAL DEV. AUTHORITY	
568005	CONTRIB - MOV REGIONAL COUNCIL	DISCRETIONARY APPLICATION OF \$12,056 RECEIVED
759	PUBLIC TRANSIT	
567005	CONTRIB - MASS TRANSIT	EXCESS LEVY CONTRIBUTION EQUAL TO ESTIMATED REVENUE
803	HEALTH DEPARTMENT	
567010	CONTRIB - HEALTH DEPARTMENT	DISCRETIONARY APPLICATION OF \$49,600 RECEIVED
901	VISITORS BUREAU	
568020	CONTRIB - WOOD CO VISITORS BUR	BUDGETED AS 50% OF HOTEL OCCUPANCY TAX REVENUE PROJECTED
903	FAIRS/FESTIVALS	
568030	CONTRIB - MULTICULTURAL FESTIVAL	DISCRETIONARY APPLICATION OF \$5,000 RECEIVED
568035	CONTRIB - HARVEST MOON FESTIVAL	DISCRETIONARY APPLICATION OF \$5,000 RECEIVED
568040	CONTRIB - HONEY FESTIVAL	DISCRETIONARY APPLICATION OF \$2,000 RECEIVED
568065	CONTRIB - HOMECOMING	DISCRETIONARY APPLICATION OF \$10,000 RECEIVED
912	CIVIC PROMOTIONS	
566010	CONTRIB - BICYCLE	SPONSORSHIP OF PARK DAY AND BIKE-TO-WORK DAY
568070	CONTRIB - HALF MARATHON	DISCRETIONARY APPLICATION OF \$10,000 RECEIVED
568075	CONTRIB - DOWNTOWN PKB	DISCRETIONARY APPLICATION OF \$25,000 RECEIVED
916	PUBLIC LIBRARY	
568015	CONTRIB - WOOD CO LIBRARY	DISCRETIONARY APPLICATION RECEIVED, AMOUNT BASED ON CERTIFICATE OF VALUATION
920	GRANTS	
568025	CONTRIB - NATHAN/PRAGER SCHLSP	SCHOLARSHIP DISBURSEMENTS ALSO BUDGETED AS TRANSFER IN FROM FUNDS 302 & 304
568045	CONTRIB - HOUSE TO HOME	DISCRETIONARY APPLICATION OF \$5,000 RECEIVED
568055	OTHER CONTRIBUTIONS	RESERVE FOR FLOW THRU GRANTS; ALSO BUDGETED AS OTHER CONTRIBUTION REVENUE
568060	CONTRIB - JULEPS PLAYGROUND	
568080	CONTRIB - AMERICAN LEGION	DISCRETIONARY APPLICATION OF \$15,000 RECEIVED; 4TH OF JULY FIREWORKS
GRAND TOTAL - CONTRIBUTIONS TO EXTERNAL ENTITIES		

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CITY OF PARKERSBURG
 FY 2017 BALANCE SHEETS
 GENERAL RESERVES
 AS OF JANUARY 31, 2016

ACCT	DESCRIPTION	003 STABILIZ	016 UNEMPLOY	017 EMP BEN	025 WORK COMP	028 MED FSA	084 CAP RESERVE	TOTAL RESERVES
ASSETS								
10100	CASH IN BANK	-	225,860	719,619	66,926	8,064	246,258	1,266,727
10102	SAVINGS	-	-	-	-	-	507,020	507,020
12500	INVESTMENTS - WV CONS FUND	-	-	-	28,610	-	400,963	429,573
12501	CERTIFICATES OF DEPOSIT	-	506,980	-	-	-	-	506,980
12501	INVESTMENTS - UNITED BANK	-	-	-	605,799	-	-	605,799
TOTAL ASSETS		-	732,840	719,619	701,335	8,064	1,154,241	3,316,099
LIABILITIES								
20100	FUND LIABILITIES	-	-	-	-	-	-	-
TOTAL LIABILITIES		-	-	-	-	-	-	-
FUND BALANCE								
29900	FUND BALANCE	-	732,840	719,619	701,335	8,064	1,154,241	3,316,099
TOTAL FUND BALANCE		-	732,840	719,619	701,335	8,064	1,154,241	3,316,099
TOTAL LIABILITIES & FUND BALANCE		-	732,840	719,619	701,335	8,064	1,154,241	3,316,099

CITY OF PARKERSBURG
 FY 2017 CAPITAL LEASE SUMMARY
 001 GENERAL FUND

DEPT	DESCRIPTION	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	TOTAL
CURRENT CAPITAL LEASE OBLIGATIONS							
440	2 1-TON DUMP TRUCKS	14,449	12,041	-	-	-	26,490
440	VARIOUS EQUIPMENT	45,610	-	-	-	-	45,610
700	4 NEW/3 USED POLICE CARS	11,244	-	-	-	-	11,244
700	10 NEW POLICE CARS	77,655	25,885	-	-	-	103,540
700	10 NEW POLICE CARS	92,303	92,303	23,076	-	-	207,682
706	LADDER TRUCK	60,850	60,850	60,850	60,850	60,850	304,250
706	AIR PACKS	89,348	89,348	37,228	-	-	215,924
750	5-TON DUMP TRUCK	37,217	31,014	-	-	-	68,231
750	2 1-TON DUMP TRUCKS	14,449	12,041	-	-	-	26,490
800	2 SANITATION PACKER TRUCKS	93,550	93,550	70,164	-	-	257,264
		536,675	417,032	191,318	60,850	60,850	1,266,725
NEW CAPITAL LEASE OBLIGATIONS							
700	8 NEW/4 USED POLICE CARS	51,786	69,048	69,048	69,048	69,048	327,978
750	BLAW KNOX PAVER	58,122	77,496	77,496	77,496	77,496	368,106
750	TRACK HOE	24,264	32,352	32,352	32,352	32,352	153,672
750	FUEL TRUCK	6,147	8,196	8,196	8,196	8,196	38,931
756	SIGN TRUCK	22,644	30,192	30,192	30,192	30,192	143,412
		162,963	217,284	217,284	217,284	217,284	1,032,099
		699,638	634,316	408,602	278,134	278,134	2,298,824

DEPT	DESCRIPTION	EXPLANATION
CURRENT CAPITAL LEASE OBLIGATIONS		
440	2 1-TON DUMP TRUCKS	BB&T, MATURES APRIL 2018
440	VARIOUS EQUIPMENT	BB&T, MATURES JUNE 2017
700	4 NEW/3 USED POLICE CARS	UNITED BANK, MATURES AUGUST 2016
700	10 NEW POLICE CARS	UNITED BANK, MATURES OCTOBER 2017
700	10 NEW POLICE CARS	UNITED BANK, MATURES SEPTEMBER 2018
706	LADDER TRUCK	BB&T, MATURES NOVEMBER 2030
706	AIR PACKS	BB&T, MATURES NOVEMBER 2018
750	5-TON DUMP TRUCK	BB&T, MATURES APRIL 2018
750	2 1-TON DUMP TRUCKS	BB&T, MATURES APRIL 2018
800	2 SANITATION PACKER TRUCKS	BB&T, MATURES MARCH 2019
NEW CAPITAL LEASE OBLIGATIONS		
700	8 NEW/4 USED POLICE CARS	\$345,000, 5 YR LEASE @ 3%, EST EXECUTION AUGUST 2016
750	BLAW KNOX PAVER	\$425,000, 6 YR LEASE @ 3%, EST EXECUTION AUGUST 2016
750	TRACK HOE	\$150,000, 5 YR LEASE @ 3%, EST EXECUTION AUGUST 2016
750	FUEL TRUCK	\$38,000, 5 YR LEASE @ 3%, EST EXECUTION AUGUST 2016
756	SIGN TRUCK	\$140,000, 5 YR LEASE @ 3%, EST EXECUTION AUGUST 2016

ACCT	DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 BUDGET	YTD ACTUAL 1/31/2016	% YTD/ BUDGET	REVISED 2016-2017 BUDGET	FY 16-17 VARIANCE
BEGINNING FUND BALANCE								
29900	FUND BALANCE	165,689	50,615	77,212	77,212	100.0%	23,226	(53,986)
		165,689	50,615	77,212	77,212	100.0%	23,226	(53,986)
TAXES								
310000000	COAL SEVERANCE TAX	120,588	105,702	130,000	16,878	13.0%	65,000	(65,000)
		120,588	105,702	130,000	16,878	13.0%	65,000	(65,000)
INTERGOVERNMENTAL								
369000000	CONTRIB - OTHER FUNDS	-	10,000	-	-	-	-	-
		-	10,000	-	-	-	-	-
MISCELLANEOUS REVENUE								
380000000	INTEREST ON INVESTMENTS	87	36	45	40	88.9%	25	(20)
		87	36	45	40	88.9%	25	(20)
TOTAL REVENUE		120,675	115,738	130,045	16,918	13.0%	65,025	(65,020)
TOTAL EXPENDITURES		235,749	89,141	207,257	-	0.0%	88,251	(119,006)
SURPLUS/(DEFICIT)		(115,074)	26,597	(77,212)	16,918		(23,226)	53,986
ENDING FUND BALANCE		50,615	77,212	-	94,130		-	-
COMMODITIES								
341000	SUPPLIES - BLDG & GROUNDS	62,612	34,096	-	-	-	-	-
341000	SUPPLIES - STREETS	173,137	55,045	207,257	-	0.0%	-	(207,257)
		235,749	89,141	207,257	-	0.0%	-	(207,257)
CONTRIBUTIONS								
566001	CONTRIB - CAP RESERVE/MISC	-	-	-	-	-	88,251	88,251
		-	-	-	-	-	88,251	88,251
		235,749	89,141	207,257	-	0.0%	88,251	(119,006)

ACCT	DESCRIPTION	EXPLANATION
BEGINNING FUND BALANCE		
29900	FUND BALANCE	FY 2017 BEGINNING FUND BALANCE ESTIMATED CONSERVATIVELY DUE TO UNCERTAINTY
TAXES		
310000000	COAL SEVERANCE TAX	COAL SEVERANCE REVENUE ESTIMATED CONSERVATIVELY DUE TO UNCERTAINTY
INTERGOVERNMENTAL		
369000000	CONTRIB - OTHER FUNDS	
MISCELLANEOUS REVENUE		
380000000	INTEREST ON INVESTMENTS	IMMATERIAL INTEREST ON CHECKING ACCOUNT
TOTAL REVENUE		
TOTAL EXPENDITURES		
SURPLUS/(DEFICIT)		
ENDING FUND BALANCE		
COMMODITIES		
341000	SUPPLIES - BLDG & GROUNDS	
341000	SUPPLIES - STREETS	
CONTRIBUTIONS		
566001	CONTRIB - CAP RESERVE/MISC	CAPITAL RESERVE CONTRIBUTION EARMARKED FOR NEW FIRE STATION

ACCT	DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 BUDGET	YTD ACTUAL 1/31/2016	% YTD/ BUDGET	REVISED 2016-2017 BUDGET	FY 16-17 VARIANCE
BEGINNING FUND BALANCE								
29900	FUND BALANCE	-	-	-	-	-	-	-
CHARGES FOR SERVICES								
341000000	CITY SERVICE USER FEE	-	-	-	-	-	2,320,000	2,320,000
							2,320,000	2,320,000
INTERGOVERNMENTAL								
366000000	STATE GRANTS	-	-	-	-	-	666,625	666,625
369000000	TRANSFERS IN - GENERAL FUND	-	-	-	-	-	739,910	739,910
							1,406,535	1,406,535
MISCELLANEOUS REVENUE								
380000000	INTEREST ON INVESTMENTS	-	-	-	-	-	50	50
381000000	REIMBURSEMENTS	-	-	-	-	-	100,000	100,000
							100,050	100,050
TOTAL REVENUE		-	-	-	-	-	3,826,585	3,826,585
TOTAL EXPENDITURES		-	-	-	-	-	3,826,585	3,826,585
SURPLUS/(DEFICIT)		-	-	-	-	-	-	-
ENDING FUND BALANCE		-	-	-	-	-	-	-
CAPITAL OUTLAY								
458005	STREET IMPROVEMENTS	-	-	-	-	-	828,225	828,225
458010	SIDEWALK IMPROVEMENTS	-	-	-	-	-	1,079,224	1,079,224
							1,907,449	1,907,449
CONTRIBUTIONS								
566001	CONTRIB - CAPITAL RESERVE	-	-	-	-	-	-	-
566005	CONTRIB - GF PD SUPPLEMENT	-	-	-	-	-	384,611	384,611
566010	CONTRIB - GF FD SUPPLEMENT	-	-	-	-	-	384,612	384,612
566015	CONTRIB - GF STREETS DEPT	-	-	-	-	-	1,149,913	1,149,913
							1,919,136	1,919,136
							3,826,585	3,826,585

ACCT	DESCRIPTION	EXPLANATION
BEGINNING FUND BALANCE		
29900	FUND BALANCE	
CHARGES FOR SERVICES		
341000000	CITY SERVICE USER FEE	ESTIMATED BASED ON PRIOR FISCAL YEAR(S) HISTORY
INTERGOVERNMENTAL		
366000000	STATE GRANTS	STATE GRANT REVENUE FOR SIDEWALK PROJECTS
369000000	TRANSFERS IN - GENERAL FUND	FY16 PAVING CONTRACT CARRYOVER (rev. 1)
MISCELLANEOUS REVENUE		
380000000	INTEREST ON INVESTMENTS	IMMATERIAL REVENUE ON CHECKING ACCOUNT
381000000	REIMBURSEMENTS	CDBG REIMBURSEMENTS FOR SIDEWALK PROJECTS
TOTAL REVENUE		
TOTAL EXPENDITURES		
SURPLUS/(DEFICIT)		
ENDING FUND BALANCE		
CAPITAL OUTLAY		
458005	STREET IMPROVEMENTS	ANNUAL STREET PAVING AND REPAIR CONTRACT ESTIMATE
458010	SIDEWALK IMPROVEMENTS	AVERY STREET, GIHON ROAD, RAYON DRIVE, STUART AVENUE SIDEWALK UPGRADES
CONTRIBUTIONS		
566001	CONTRIB - CAPITAL RESERVE	CAPITAL RESERVE REPAYMENT FOR FY 2015-2016 PAVING CONTRACT (rev. 1)
566005	CONTRIB - GF PD SUPPLEMENT	POLICE DEPARTMENT SUPPLEMENT PORTION OF USER FEE
566010	CONTRIB - GF FD SUPPLEMENT	FIRE DEPARTMENT SUPPLEMENT PORTION OF USER FEE
566015	CONTRIB - GF STREETS DEPT	CAPITAL RESERVE REPAYMENT FOR FY 2015-2016 PAVING CONTRACT (rev. 1)

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CITY OF PARKERSBURG
 FY 2017 BALANCE SHEETS
 NON-MAJOR SPECIAL REVENUE FUNDS
 AS OF JANUARY 31, 2016

ACCT	DESCRIPTION	026 FORFEITURE	029 POLICE PROJ	050 CDBG	051 HOME	052 HISTORIC	056 NEIGH STAB	072 TIF
ASSETS								
10100	CASH IN BANK	-	85,408	(14,487)	(32,403)	50,971	20,575	42
10100	CASH - DOJ ASSET FORFEITURE	24,035	-	-	-	-	-	-
10101	CASH - ST & LOCAL FORFEITURE	6,449	-	-	-	-	-	-
10102	CASH - TREASURER FORFEITURE	4,036	-	-	-	-	-	-
10103	CASH - CITY ASSET FORFEITURE	78,856	-	-	-	-	-	-
10104	CASH - CITY EVIDENCE ACCOUNT	7,828	-	-	-	-	-	-
10600	PETTY CASH	-	-	100	-	-	-	-
11100	A/R RENTAL REHAB LOANS	-	-	59,276	-	-	-	-
11100	A/R HOME REHAB	-	-	-	895,015	-	-	-
11100	A/R HISTORIC LOANS	-	-	-	-	4,005	-	-
11100	A/R FORGIVABLE LOANS	-	-	-	-	-	43,210	-
11101	A/R HOUSING REHAB LOANS	-	-	710,435	-	-	-	-
11101	A/R SHOP	-	-	-	3,299,520	-	-	-
11102	A/R ECONOMIC DEV LOANS	-	-	170,563	-	-	-	-
11103	A/R NEW CONSTRUCTION LOANS	-	-	-	61,638	-	-	-
11104	A/R NEW CONSTRUCTION LOANS	-	-	571	-	-	-	-
11106	A/R NEIGHBORHOOD STABLIZ	-	-	-	220,515	-	-	-
TOTAL ASSETS		121,204	85,408	926,458	4,444,285	54,976	63,785	42
LIABILITIES								
20100	ENCUMBRANCES	-	500	-	-	-	-	500
20101	HUD PAYABLE	-	-	288	-	-	-	-
20200	DEFERRED REV - LOANS REC	-	-	972,060	-	-	-	-
21000	DEFERRED REVENUE - LOANS	-	-	-	-	4,169	-	-
23100	CUSTOMER LOAN DEPOSITS	-	-	-	500	-	-	-
23200	ESCROW - HANDLEY	-	-	-	301	-	-	-
23201	ESCROW - FREELAND	-	-	-	150	-	-	-
23400	UNCLAIMED PROPERTY	-	-	40	-	-	-	-
23900	DEFERRED REVENUE	-	-	-	4,500,188	-	-	-
TOTAL LIABILITIES		-	500	972,388	4,501,139	4,169	-	500
FUND BALANCE								
29900	FUND BALANCE	121,204	84,908	(45,930)	(56,854)	50,807	63,785	(458)
TOTAL FUND BALANCE		121,204	84,908	(45,930)	(56,854)	50,807	63,785	(458)
TOTAL LIABILITIES & FUND BALANCE		121,204	85,408	926,458	4,444,285	54,976	63,785	42

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CITY OF PARKERSBURG
 FY 2017 BALANCE SHEETS
 DEBT SERVICE FUNDS
 AS OF JANUARY 31, 2016

ACCT	DESCRIPTION	035 RIVERFRONT
ASSETS		
10100	CASH IN BANK	<u>41,427</u>
	TOTAL ASSETS	<u>41,427</u>
LIABILITIES		
20201	30 YEAR FEDERAL LOAN	1,683,000
21000	INTEREST PAYABLE	<u>35,690</u>
	TOTAL LIABILITIES	1,718,690
FUND BALANCE		
29900	FUND BALANCE	<u>(1,677,263)</u>
	TOTAL FUND BALANCE	<u>(1,677,263)</u>
	TOTAL LIABILITIES & FUND BALANCE	<u>41,427</u>

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CITY OF PARKERSBURG
 FY 2017 BALANCE SHEETS
 PERMANENT FUNDS
 AS OF JANUARY 31, 2016

ACCT	DESCRIPTION	300 JACKSON	301 HURST	302 NATHAN	303 BOREMAN	304 PRAGER	TOTAL ALL FUNDS
ASSETS							
10100	CASH IN BANK	24,797	13,207	9,514	57	2,155	49,730
12500	BOREMAN INVESTMENTS	-	-	-	58,939	-	58,939
12501	JACKSON ESTATE INVESTMENTS	133,106	-	-	-	-	133,106
	TOTAL ASSETS	157,903	13,207	9,514	58,996	2,155	241,775
LIABILITIES							
20100	FUND LIABILITIES	-	-	-	-	-	-
	TOTAL LIABILITIES	-	-	-	-	-	-
FUND BALANCE							
29900	FUND BALANCE	157,903	13,207	9,514	58,996	2,155	241,775
	TOTAL FUND BALANCE	157,903	13,207	9,514	58,996	2,155	241,775
	TOTAL LIABILITIES & FUND BALANCE	157,903	13,207	9,514	58,996	2,155	241,775

ACCT	DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 BUDGET	YTD ACTUAL 1/31/2016	% YTD/ BUDGET	REVISED 2016-2017 BUDGET	FY 16-17 VARIANCE
BEGINNING FUND BALANCE								
29900	FUND BALANCE	1,238,367	1,285,248	1,273,771	1,273,771	100.0%	1,280,212	6,441
		1,238,367	1,285,248	1,273,771	1,273,771	100.0%	1,280,212	6,441
FINES & FEES								
321000000	PARKING VIOLATIONS	16,925	17,813	22,500	8,792	39.1%	16,000	(6,500)
		16,925	17,813	22,500	8,792	39.1%	16,000	(6,500)
CHARGES FOR SERVICES								
342000000	PARKING METER REVENUE	74,458	56,728	67,500	31,943	47.3%	55,000	(12,500)
343001000	SEARS LOT RENTAL	6,540	6,112	8,800	3,698	42.0%	6,339	(2,461)
343002000	5TH & AVERY LOT RENTAL	7,000	7,455	7,560	4,095	54.2%	7,020	(540)
343003000	B&O LOT RENTAL	23,867	19,672	22,770	9,220	40.5%	15,805	(6,965)
343004000	BRIDGE LOT RENTAL	2,812	4,627	4,750	2,578	54.3%	4,419	(331)
343005000	4TH & AVERY LOT RENTAL	90,163	92,421	90,569	54,159	59.8%	101,415	10,846
343008000	5TH & AVERY LOT METERS	5,482	6,023	5,850	3,961	67.7%	6,790	940
343010000	HOTEL LOT RENTAL	6,260	6,540	8,871	3,325	37.5%	5,700	(3,171)
343011000	PHILLIPS COURT RENTAL	2,580	4,091	-	2,192		3,758	3,758
343013000	7TH & JULIANA LOT KIOSK	18	270	200	80	40.0%	140	(60)
343019000	3RD & AVERY LOT RENTAL	6,510	5,205	6,509	3,325	51.1%	5,700	(809)
		225,690	209,144	223,379	118,576	53.1%	212,086	(11,293)
INTERGOVERNMENTAL								
368000000	CONTRIBUTIONS/DONATIONS	71,000	-	-	-		-	-
		71,000	-	-	-		-	-
MISCELLANEOUS REVENUE								
380000000	INTEREST ON INVESTMENTS	177	133	125	85	68.0%	146	21
380001000	INTEREST ON BOND RESERVE	24	30	30	-	0.0%	30	-
399000000	MISCELLANEOUS REVENUE	83,454	56,290	-	1,869		500	500
		83,655	56,453	155	1,954	1260.6%	676	521
TOTAL REVENUE		397,270	283,410	246,034	129,322	52.6%	228,762	(17,272)
TOTAL EXPENDITURES		350,389	294,887	241,305	106,744	44.2%	212,722	(28,583)
SURPLUS/(DEFICIT)		46,881	(11,477)	4,729	22,578		16,040	11,311
ENDING FUND BALANCE		1,285,248	1,273,771	1,278,500	1,296,349		1,296,252	17,752

ACCT	DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 BUDGET	YTD ACTUAL 1/31/2016	% YTD/ BUDGET	REVISED 2016-2017 BUDGET	FY 16-17 VARIANCE
PERSONNEL SERVICES								
103000	DEPARTMENT HEAD SALARY	35,072	36,408	12,131	11,588	95.5%	12,663	532
103008	OVERTIME EXPENSE	251	238	500	79	15.8%	500	-
103315	OTHER SALARIES & WAGES	73,115	66,225	70,782	37,793	53.4%	70,782	-
104000	FICA EXPENSE	7,630	7,505	6,381	4,253	66.7%	6,422	41
105000	HEALTH & LIFE INS PREMIUM	33,600	30,000	24,000	18,333	76.4%	21,011	(2,989)
106000	RETIREMENT EXPENSE	15,191	-	11,261	7,580	67.3%	12,100	839
980000	PENSION EXPENSE - PS	-	3,614	4,000	-	0.0%	4,000	-
981000	PENSION EXPENSE - NA	-	688	700	-	0.0%	700	-
111000	OTHER POST-EMPL BENEFITS	3,400	7,678	8,000	-	0.0%	8,000	-
	GASB 68 PRIOR PERIOD ADJ	-	58,737	-	-	-	-	-
		168,259	211,093	137,755	79,626	57.8%	136,178	(1,577)
CONTRACTUAL SERVICES								
211000	TELEPHONE/COMM EXPENSE	840	879	950	229	24.1%	795	(155)
212000	OUTSIDE PRINTING	663	1,265	1,500	698	46.5%	1,500	-
213000	UTILITIES - NATURAL GAS	3,847	-	-	-	-	-	-
213100	UTILITIES - ELECTRIC	5,181	549	650	254	39.1%	1,220	570
213200	UTILITIES - WATER & SEWER	299	463	-	-	-	-	-
216000	MAINT & REPAIR - EQUIPMENT	728	-	1,000	-	0.0%	1,000	-
217000	MAINT & REPAIR - AUTOS	-	-	500	-	0.0%	500	-
218000	POSTAGE	1,400	-	1,350	-	0.0%	1,350	-
220000	ADVERTISING & LEGAL PUBLICATION	70	-	50	-	0.0%	50	-
222000	DUES & SUBSCRIPTIONS	-	-	400	-	0.0%	-	(400)
224000	AUDIT COSTS	3,500	3,500	2,800	-	0.0%	5,000	2,200
226000	AUTO & LIABILITY INS PREMIUM	14,158	17,439	19,499	14,021	71.9%	7,603	(11,896)
226005	WORKERS COMP PREMIUM	1,954	1,854	1,820	730	40.1%	1,536	(284)
228000	FREIGHT	-	-	175	30	17.1%	150	(25)
230000	CONTRACTUAL SERVICES	3,054	2,181	3,500	1,300	37.1%	3,000	(500)
		35,694	28,130	34,194	17,262	50.5%	23,704	(10,490)
COMMODITIES								
341000	DEPARTMENTAL SUPPLIES	2,296	2,821	8,233	932	11.3%	6,500	(1,733)
343001	AUTOMOBILE GASOLINE	683	443	700	146	20.9%	500	(200)
343005	AUTO REPAIR SUPPLIES	-	-	700	-	0.0%	500	(200)
345000	UNIFORM EXPENSE	2,400	1,849	2,500	1,893	75.7%	2,500	-
		5,379	5,113	12,133	2,971	24.5%	10,000	(2,133)
CAPITAL OUTLAY								
458000	CAPITAL OUTLAY - OTHER IMP	16,947	1,634	5,000	-	0.0%	10,000	5,000
458001	CAPITAL OUTLAY - PT PARK	72,952	-	-	-	-	-	-
459000	CAPITAL OUTLAY - EQUIPMENT	3,798	-	3,000	-	0.0%	-	(3,000)
		93,697	1,634	8,000	-	0.0%	10,000	2,000
NON-OPERATING								
465000	DEPRECIATION EXPENSE	28,088	32,590	32,590	-	0.0%	32,590	-
466000	AMORTIZATION EXPENSE	3,533	3,533	8,833	-	0.0%	-	(8,833)
467000	INTEREST EXPENSE	178	158	138	-	0.0%	-	(138)
468000	ACCRUED COMP ABSENCES	(189)	(614)	500	614	122.8%	250	(250)
672000	INTEREST ON BONDS	15,750	13,250	7,162	6,271	87.6%	-	(7,162)
		47,360	48,917	49,223	6,885	14.0%	32,840	(16,383)
		350,389	294,887	241,305	106,744	44.2%	212,722	(28,583)

ACCT	DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 BUDGET	YTD ACTUAL 1/31/2016	% YTD/ BUDGET	REVISED 2016-2017 BUDGET	FY 16-17 VARIANCE
BEGINNING FUND BALANCE								
29900	FUND BALANCE	(13,917)	28,444	60,904	60,904	100.0%	90,762	29,858
		(13,917)	28,444	60,904	60,904	100.0%	90,762	29,858
CHARGES FOR SERVICES								
340001000	SOUTHWOOD PARK POOL	19,216	12,945	21,084	12,334	58.5%	18,500	(2,584)
340002000	CITY PARK POOL	10,904	7,949	10,958	3,780	34.5%	11,000	42
340003000	INDIVIDUAL PASSES	2,443	2,344	2,614	99	3.8%	2,615	1
340004000	FAMILY POOL PASSES	1,302	868	2,242	325	14.5%	2,050	(192)
340005000	FAMILY POOL/SLIDE PASSES	4,712	2,929	4,149	-	0.0%	3,900	(249)
340006000	PASS REPLACEMENT CHARGE	8	-	21	-	0.0%	21	-
340009000	PRIVATE RENTAL CONTRACTS	32,057	31,515	34,248	14,920	43.6%	34,600	352
340010000	WATERSLIDE REVENUE	8,456	5,914	8,497	4,715	55.5%	8,100	(397)
340011000	COMBO PASS POOL/WATERSLIDE	2,089	934	1,439	42	2.9%	1,250	(189)
340011000	CONCESSIONS/VENDING	18,428	13,377	20,420	8,522	41.7%	19,775	(645)
		99,615	78,775	105,672	44,737	42.3%	101,811	(3,861)
INTERGOVERNMENTAL								
369000000	CONTRIBUTIONS/DONATIONS	240,504	230,625	238,662	178,997	75.0%	175,000	(63,662)
		240,504	230,625	238,662	178,997	75.0%	175,000	(63,662)
MISCELLANEOUS REVENUE								
399000000	MISCELLANEOUS REVENUE	(126)	(5)	-	(5)		-	-
		(126)	(5)	-	(5)		-	-
TOTAL REVENUE		339,993	309,395	344,334	223,729	65.0%	276,811	(67,523)
TOTAL EXPENDITURES		297,632	276,935	314,476	142,117	45.2%	314,597	121
SURPLUS/(DEFICIT)		42,361	32,460	29,858	81,612		(37,786)	(67,644)
ENDING FUND BALANCE		28,444	60,904	90,762	142,516		52,976	(37,786)

ACCT	DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 BUDGET	YTD ACTUAL 1/31/2016	% YTD/ BUDGET	REVISED 2016-2017 BUDGET	FY 16-17 VARIANCE
CONTRACTUAL SERVICES								
211000	TELEPHONE/COMM EXPENSE	-	266	-	188		1,230	1,230
212000	OUTSIDE PRINTING	-	32	100	-	0.0%		(100)
213100	UTILITIES - ELECTRIC	28,833	23,224	28,702	10,777	37.5%	14,887	(13,815)
213200	UTILITIES - WATER & SEWER	28,464	22,786	29,238	20,437	69.9%	31,112	1,874
215000	MAINT & REPAIR - BUILDINGS	960	480	3,000	-	0.0%	15,000	12,000
216000	MAINT & REPAIR - EQUIPMENT	473	463	2,000	1,886	94.3%	2,000	-
220000	ADVERTISING & LEGAL PUBLICATION	51	47	100	-	0.0%	100	-
222000	DUES & SUBSCRIPTIONS	-	-	200	-	0.0%	-	(200)
226000	AUTO & LIABILITY INS PREMIUM	2,032	4,704	2,847	2,047	71.9%	13,068	10,221
228000	FREIGHT	96	179	200	-	0.0%	250	50
230000	CONTRACTUAL SERVICES	1,834	1,545	1,950	515	26.4%	1,950	-
230001	CONTRACTUAL SVS - MANAGEMENT	18,000	18,000	18,000	6,000	33.3%	18,000	-
230002	CONTRACTUAL SVS - PERSONNEL	162,572	170,912	188,472	87,980	46.7%	180,000	(8,472)
		243,315	242,638	274,809	129,830	47.2%	277,597	2,788
COMMODITIES								
341000	DEPARTMENTAL SUPPLIES	34,208	31,438	37,808	11,203	29.6%	35,000	(2,808)
		34,208	31,438	37,808	11,203	29.6%	35,000	(2,808)
CAPITAL OUTLAY								
458000	CAPITAL OUTLAY - OTHER IMP	6,927	-	-	-		-	-
		6,927	-	-	-		-	-
NON-OPERATING								
465000	DEPRECIATION EXPENSE	11,715	1,000	-	-		-	-
467000	INTEREST EXPENSE	1,467	1,859	1,859	1,084	58.3%	2,000	141
		13,182	2,859	1,859	1,084	58.3%	2,000	141
		297,632	276,935	314,476	142,117	45.2%	314,597	121

ACCT	DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 BUDGET	YTD ACTUAL 1/31/2016	% YTD/ BUDGET	REVISED 2016-2017 BUDGET	FY 16-17 VARIANCE
BEGINNING FUND BALANCE								
29900	FUND BALANCE	6,589,476	6,907,888	7,670,170	7,670,170	100.0%	8,191,366	521,196
		6,589,476	6,907,888	7,670,170	7,670,170	100.0%	8,191,366	521,196
CHARGES FOR SERVICES								
315000000	BOOK SALES	894,874	891,772	966,206	489,188	50.6%	965,000	(1,206)
316000000	CASH SALES	829,872	872,229	802,270	455,696	56.8%	800,000	(2,270)
		1,724,746	1,764,001	1,768,476	944,884	53.4%	1,765,000	(3,476)
MISCELLANEOUS REVENUE								
380000000	INTEREST ON INVESTMENTS	10,731	4,897	5,000	701	14.0%	1,500	(3,500)
		10,731	4,897	5,000	701	14.0%	1,500	(3,500)
TOTAL REVENUE		1,735,477	1,768,898	1,773,476	945,585	53.3%	1,766,500	(6,976)
TOTAL EXPENDITURES		1,417,065	1,006,616	1,252,280	449,902	35.9%	1,261,764	9,484
SURPLUS/(DEFICIT)		318,412	762,282	521,196	495,683		504,736	(16,460)
ENDING FUND BALANCE		6,907,888	7,670,170	8,191,366	8,165,853		8,696,102	504,736

REQUIRED INTRA-FUND BANK TRANSFERS

REQUIRED DEMOLITION RESERVE FUND TRANSFER	180,000
REQUIRED MAINTENANCE RESERVE FUND TRANSFER	<u>420,000</u>
	<u><u>600,000</u></u>

ACCT	DESCRIPTION	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 BUDGET	YTD ACTUAL 1/31/2016	% YTD/ BUDGET	REVISED 2016-2017 BUDGET	FY 16-17 VARIANCE
PERSONNEL SERVICES								
103000	DEPARTMENT HEAD SALARY	34,060	34,984	40,858	19,468	47.6%	35,256	(5,602)
103008	OVERTIME EXPENSE	17,688	18,943	22,000	11,002	50.0%	22,000	-
103315	OTHER SALARIES & WAGES	259,222	239,902	297,738	133,458	44.8%	311,338	13,600
104000	FICA EXPENSE	22,551	22,041	27,586	13,280	48.1%	28,197	611
105000	HEALTH & LIFE INS PREMIUM	25,200	12,000	16,000	12,000	75.0%	13,703	(2,297)
106000	RETIREMENT EXPENSE	8,302	-	8,585	4,888	56.9%	8,409	(176)
980000	PENSION EXPENSE - PS	-	1,980	2,000	-	0.0%	2,100	100
981000	PENSION EXPENSE - NA	-	377	400	-	0.0%	500	100
111000	OTHER POST-EMPL BENEFITS	840	1,896	1,896	(1,896)	-100.0%	4,000	2,104
	GASB 68 PRIOR PERIOD ADJ	-	32,175	-	-		-	-
		367,863	364,298	417,063	192,200	46.1%	425,503	8,440
CONTRACTUAL SERVICES								
211000	TELEPHONE/COMM EXPENSE	4,010	4,010	4,100	1,286	31.4%	4,080	(20)
212000	OUTSIDE PRINTING	29,060	30,310	50,000	174	0.3%	50,000	-
213000	UTILITIES - NATURAL GAS	825	866	1,400	183	13.1%	745	(655)
213100	UTILITIES - ELECTRIC	18,294	17,535	19,000	8,003	42.1%	16,114	(2,886)
213200	UTILITIES - WATER & SEWER	677	766	700	383	54.7%	733	33
215000	MAINT & REPAIR - BUILDINGS	2,571	1,499	5,000	376	7.5%	5,000	-
216000	MAINT & REPAIR - EQUIPMENT	29,570	33,588	36,000	12,372	34.4%	36,000	-
218000	POSTAGE	100	-	100	-	0.0%	100	-
220000	ADVERTISING & LEGAL PUBLICATION	-	-	500	-	0.0%	500	-
223001	PROFESSIONAL SVS - MANAGEMENT	16,000	16,000	16,000	8,000	50.0%	16,000	-
223002	PROFESSIONAL SVS - ENGINEERING	37,020	40,002	55,000	19,960	36.3%	55,000	-
223003	ENGINEERING SVS - INSPECTION	42,630	54,464	60,000	53,529	89.2%	60,000	-
223004	ENGINEERING SVS - FLOOD	3,126	-	-	-		-	-
223005	ENGINEERING SVS - LOAD	-	2,525	5,000	861	17.2%	5,000	-
224000	AUDIT COSTS	10,000	15,000	15,000	-	0.0%	15,000	-
225000	LAUNDRY & DRY CLEANING	344	350	350	220	62.9%	350	-
226000	AUTO & LIABILITY INS PREMIUM	141,528	55,659	112,124	55,659	49.6%	76,219	(35,905)
226005	WORKERS COMP PREMIUM	5,594	5,356	6,599	2,374	36.0%	6,745	146
230000	CONTRACTUAL SERVICES	14,622	14,391	15,000	9,232	61.5%	15,000	-
		355,971	292,321	401,873	172,612	43.0%	362,586	(39,287)
COMMODITIES								
341000	DEPARTMENTAL SUPPLIES	3,007	5,779	12,169	4,346	35.7%	12,000	(169)
341001	SUPPLIES - ROAD SALT	20,599	14,946	15,000	-	0.0%	15,000	-
345000	UNIFORM EXPENSE	-	-	3,000	-	0.0%	3,000	-
348000	GF MANAGEMENT FEES	-	-	-	-		40,000	40,000
		23,606	20,725	30,169	4,346	14.4%	70,000	39,831
CAPITAL OUTLAY								
458000	CAPITAL OUTLAY - OTHER IMP	74,547	29,450	90,000	-	0.0%	90,000	-
458004	CAPITAL OUTLAY - BRIDGE	490,499	-	5,000	-	0.0%	5,000	-
458006	SPECIAL MAINTENANCE - RETRO	-	196,979	205,000	79,725	38.9%	205,000	-
		565,046	226,429	300,000	79,725	26.6%	300,000	-
NON-OPERATING								
465000	DEPRECIATION EXPENSE	102,217	100,175	100,175	-	0.0%	100,175	-
670000	INTEREST EXPENSE	1,764	2,229	2,500	1,458	58.3%	2,500	-
467000	ACCRUED COMP ABSENCES	598	439	500	(439)	-87.8%	1,000	500
		104,579	102,843	103,175	1,019	1.0%	103,675	500
		1,417,065	1,006,616	1,252,280	449,902	35.9%	1,261,764	9,484

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CITY OF PARKERSBURG
 FY 2017 BALANCE SHEETS
 FIDUCIARY FUNDS
 AS OF JANUARY 31, 2016

ACCT	DESCRIPTION	031 TREE COMM	045 PD PENSION	046 FD PENSION	TOTAL ALL FUNDS
ASSETS					
10100	CASH IN BANK	5,610	377,868	1,533,754	1,917,232
10901	INTEREST & DIVIDEND REC	-	12,761	37,251	50,012
11000	PENSION RECEIVABLE	-	(11,304)	-	(11,304)
12501	INVESTMENTS - FED SECURITIES	-	1,267,365	2,455,270	3,722,635
12502	INVESTMENTS - BOND FUNDS	-	1,724,017	2,512,479	4,236,496
12503	INVESTMENTS - MGD STOCKS	-	5,526,650	-	5,526,650
12504	INVESTMENTS - CORP BONDS	-	-	3,030,615	3,030,615
12505	INVESTMENTS - COMMON STOCK	-	-	3,334,310	3,334,310
12507	INVESTMENTS - MONEY MARKET	-	1,720,453	518,835	2,239,288
TOTAL ASSETS		5,610	10,617,810	13,422,514	24,045,934
LIABILITIES					
22100	FICA TAX PAYABLE	-	-	37	37
23400	UNCLAIMED PROPERTY	25	-	-	25
TOTAL LIABILITIES		25	-	37	62
FUND BALANCE					
29900	FUND BALANCE	5,585	10,617,810	13,422,477	24,045,872
TOTAL FUND BALANCE		5,585	10,617,810	13,422,477	24,045,872
TOTAL LIABILITIES & FUND BALANCE		5,610	10,617,810	13,422,514	24,045,934

CITY OF PARKERSBURG
 FY 2017 CITY-WIDE EMPLOYEE LIST
 ALL FUNDS/ALL DEPARTMENTS

POSITION STATUS	POSITION TITLE	PCT	ANNUAL
MAYOR			
OCCUPIED	MAYOR	50%	34,008
NEWLY ELECTED MAYOR	MAYOR	50%	40,000
OCCUPIED	EXEC ADMINISTRATIVE ASST	50%	21,583
			95,591
COUNCIL			
OCCUPIED	COUNCIL PRESIDENT	100%	6,600
OCCUPIED	COUNCIL VICE PRESIDENT	100%	6,000
OCCUPIED	COUNCILMAN	100%	6,000
OCCUPIED	COUNCILMAN	100%	6,000
OCCUPIED	COUNCILMAN	100%	6,000
OCCUPIED	COUNCILMAN	100%	6,000
OCCUPIED	COUNCILMAN	100%	6,000
OCCUPIED	COUNCILMAN	100%	6,000
OCCUPIED	COUNCILMAN	100%	6,000
			54,600
FINANCE			
OCCUPIED	FINANCE DIRECTOR	100%	72,000
OCCUPIED	ADMIN/PURCHASING ASST	100%	24,315
OCCUPIED	IT MANAGER	100%	45,476
OCCUPIED	ACCOUNTS RECEIVABLE SUPERVISOR	100%	43,316
OCCUPIED	SENIOR ACCOUNTANT	100%	41,848
OCCUPIED	PURCHASING MANAGER	100%	42,297
OCCUPIED	PAYROLL/TAX ANALYST	100%	32,843
OCCUPIED	ACCOUNTS PAYABLE CLERK	100%	42,141
OCCUPIED	TAX REVENUE ANALYST	100%	35,242
OCCUPIED	ASST FINANCE DIRECTOR	100%	52,032
OCCUPIED	ACCOUNTS RECEIVABLE ANALYST	100%	29,640
VACANT	ACCOUNTS RECEIVABLE ANALYST	100%	29,640
			490,791
CITY CLERK			
OCCUPIED	CITY CLERK	100%	15,600
POTENTIAL NEW CLERK	CITY CLERK (HALF YEAR)	50%	21,250
OCCUPIED	PARKING FAC/MUNICIPAL CT SUPVR	20%	8,442
			45,292
MUNICIPAL JUDGE			
OCCUPIED	MUNICIPAL COURT JUDGE	100%	18,684
OCCUPIED	MUNICIPAL COURT CLERK	100%	31,158
OCCUPIED	PARKING FAC/MUNICIPAL CT SUPVR	50%	21,105
			70,948
CITY ATTORNEY			
OCCUPIED	CITY ATTORNEY	100%	50,000
OCCUPIED	EXEC ADMINISTRATIVE ASST	25%	10,792
OCCUPIED	BENEFITS/LEGAL SPEC	50%	20,051
OCCUPIED	ASST CITY ATTORNEY	100%	33,486
			114,329

POSITION STATUS	POSITION TITLE	PCT	ANNUAL
ENGINEERING			
OCCUPIED	ENGINEERING TECHNICIAN	100%	35,610
OCCUPIED	SURVEYING ASSISTANT	100%	40,123
OCCUPIED	LAND SURVEYOR	100%	45,615
OCCUPIED	CITY ENGINEER	100%	68,000
OCCUPIED	ASSISTANT CITY ENGINEER	50%	22,738
			212,086
DEVELOPMENT			
OCCUPIED	DEVELOPMENT DIRECTOR	100%	60,000
OCCUPIED	DEVEL PROJECTS ADMINISTRATOR	100%	38,312
OCCUPIED	DEV ADMINISTRATIVE ASSISTANT	100%	30,202
OCCUPIED	FINANCIAL COMPLIANCE OFFICER	100%	38,312
VACANT	CITY PLANNER	100%	42,491
			209,317
PERSONNEL			
OCCUPIED	PERSONNEL DIRECTOR	100%	64,000
OCCUPIED	EXEC ADMINISTRATIVE ASST	25%	10,792
OCCUPIED	BENEFITS/LEGAL SPEC	50%	20,051
			94,843
CODE ADMINISTRATION			
OCCUPIED	CHIEF CODE OFFICIAL	100%	49,464
OCCUPIED	CODE TECHNICIAN	100%	31,221
OCCUPIED	CODE OFFICIAL	100%	36,525
OCCUPIED	ELECTRICAL CODE ENFCMNT OFFCR	100%	37,211
OCCUPIED	CODE OFFICIAL	100%	35,256
OCCUPIED	ZONING/NEW BUSINESS ASST	100%	37,586
OCCUPIED	CODE OFFICIAL	100%	32,344
			259,607
BUILDINGS & GROUNDS			
OCCUPIED	CUSTODIAN	100%	29,266
OCCUPIED	BUILDING MAINTENANCE FOREMAN	100%	39,915
OCCUPIED	CUSTODIAN	100%	29,682
OCCUPIED	CARETAKER	100%	24,315
			123,178
PUBLIC WORKS			
OCCUPIED	PUBLIC WORKS DIRECTOR	100%	72,000
OCCUPIED	PW OFFICE ASSISTANT	100%	27,498
OCCUPIED	PW OFFICE ASSISTANT	100%	34,258
			133,755
POLICE			
OCCUPIED	POLICE CHIEF	100%	72,000
OCCUPIED	POLICE CAPTAIN	100%	53,310
OCCUPIED	POLICE CAPTAIN	100%	53,477
OCCUPIED	POLICE LIEUTENANT	100%	46,571
OCCUPIED	POLICE LIEUTENANT	100%	49,899
OCCUPIED	POLICE LIEUTENANT	100%	48,069
OCCUPIED	POLICE LIEUTENANT	100%	50,253

POSITION STATUS	POSITION TITLE	PCT	ANNUAL
OCCUPIED	POLICE LIEUTENANT	100%	49,962
OCCUPIED	POLICE SERGEANT	100%	46,842
OCCUPIED	POLICE SERGEANT	100%	40,789
OCCUPIED	POLICE SERGEANT	100%	42,245
OCCUPIED	POLICE SERGEANT	100%	40,789
OCCUPIED	POLICE SERGEANT	100%	41,829
OCCUPIED	POLICE SERGEANT	100%	46,010
OCCUPIED	POLICE SERGEANT	100%	41,413
OCCUPIED	POLICE SERGEANT	100%	45,157
OCCUPIED	POLICE SERGEANT	100%	46,280
OCCUPIED	POLICE OFFICER	100%	35,443
OCCUPIED	POLICE OFFICER	100%	35,443
OCCUPIED	POLICE OFFICER 1ST CLASS	100%	41,267
OCCUPIED	POLICE OFFICER 1ST CLASS	100%	36,483
OCCUPIED	POLICE OFFICER 1ST CLASS	100%	43,534
OCCUPIED	POLICE OFFICER 1ST CLASS	100%	36,483
OCCUPIED	POLICE OFFICER 1ST CLASS	100%	39,603
OCCUPIED	POLICE OFFICER 1ST CLASS	100%	41,912
OCCUPIED	POLICE OFFICER 1ST CLASS	100%	42,973
OCCUPIED	POLICE OFFICER 1ST CLASS	100%	44,637
OCCUPIED	POLICE OFFICER 1ST CLASS	100%	38,355
OCCUPIED	POLICE OFFICER 1ST CLASS	100%	37,731
OCCUPIED	POLICE OFFICER	100%	35,443
OCCUPIED	POLICE OFFICER 1ST CLASS	100%	37,107
OCCUPIED	POLICE OFFICER	100%	35,443
OCCUPIED	POLICE OFFICER 1ST CLASS	100%	39,603
OCCUPIED	POLICE OFFICER 1ST CLASS	100%	43,742
OCCUPIED	POLICE OFFICER	100%	35,443
OCCUPIED	POLICE OFFICER	100%	35,443
OCCUPIED	POLICE OFFICER	100%	35,443
OCCUPIED	POLICE OFFICER	100%	35,443
OCCUPIED	POLICE OFFICER	100%	35,443
OCCUPIED	POLICE OFFICER 1ST CLASS	100%	41,267
OCCUPIED	POLICE OFFICER	100%	35,443
OCCUPIED	POLICE OFFICER 1ST CLASS	100%	41,080
OCCUPIED	POLICE OFFICER 1ST CLASS	100%	43,680
OCCUPIED	POLICE OFFICER 1ST CLASS	100%	37,731
VACANT	POLICE OFFICER 1ST CLASS	100%	48,651
VACANT	POLICE OFFICER	100%	35,443
VACANT	POLICE OFFICER	100%	35,443
VACANT	POLICE OFFICER	50%	17,722
VACANT	POLICE OFFICER	50%	17,722
OCCUPIED	POLICE OFFICER 1ST CLASS	100%	38,355
OCCUPIED	POLICE OFFICER 1ST CLASS	100%	37,731
OCCUPIED	POLICE OFFICER 1ST CLASS	100%	41,101
OCCUPIED	POLICE OFFICER 1ST CLASS	100%	43,784
OCCUPIED	POLICE OFFICER 1ST CLASS	100%	38,355
OCCUPIED	POLICE OFFICER	100%	35,443
OCCUPIED	POLICE OFFICER	100%	35,443
OCCUPIED	POLICE OFFICER	100%	35,443
OCCUPIED	POLICE OFFICER 1ST CLASS	100%	37,731
OCCUPIED	POLICE OFFICER 1ST CLASS	100%	43,846
OCCUPIED	POLICE OFFICER	100%	35,443

POSITION STATUS	POSITION TITLE	PCT	ANNUAL
OCCUPIED	POLICE OFFICER	100%	35,984
OCCUPIED	POLICE OFFICER	100%	35,443
OCCUPIED	POLICE OFFICER	100%	35,443
OCCUPIED	POLICE OFFICER 1ST CLASS	100%	39,603
OCCUPIED	POLICE OFFICER 1ST CLASS	100%	42,536
OCCUPIED	POLICE OFFICER 1ST CLASS	100%	41,912
OCCUPIED	POLICE OFFICER 1ST CLASS	100%	42,120
OCCUPIED	POLICE OFFICER	100%	35,443
OCCUPIED	POLICE OFFICER 1ST CLASS	100%	40,851
OCCUPIED	POLICE OFFICER	100%	35,443
OCCUPIED	POLICE OFFICER	100%	35,443
OCCUPIED	POLICE OFFICER 1ST CLASS	100%	35,443
OCCUPIED	CROSSING GUARDS	100%	103,950
OCCUPIED	TEMPORARY EMPLOYEE	100%	10,400
OCCUPIED	EVIDENCE TECHNICIAN	100%	40,810
OCCUPIED	PUBLIC SAFETY TELECOMMUNICATOR	100%	24,315
OCCUPIED	PUBLIC SAFETY TELECOMMUNICATOR	100%	24,315
OCCUPIED	POLICE ADMIN ASSISTANT	100%	30,202
OCCUPIED	POLICE ADMIN ASSISTANT	100%	27,498
OCCUPIED	PUBLIC SAFETY TELECOMMUNICATOR	100%	29,099
OCCUPIED	PUBLIC SAFETY TELECOMM (TAC)	100%	37,523
OCCUPIED	POLICE ADMIN ASSISTANT	100%	27,498
VACANT	FLEET MAINTENANCE COORDINATOR	100%	25,376

3,270,977

FIRE

OCCUPIED	FIRE CHIEF	100%	72,000
OCCUPIED	FIRE CAPTAIN/EMT	100%	52,032
OCCUPIED	FIRE CAPTAIN/EMT	100%	54,082
OCCUPIED	FIRE CAPTAIN/EMT	100%	54,588
OCCUPIED	FIRE CAPTAIN	100%	52,482
OCCUPIED	FIRE CAPTAIN/EMT	100%	53,296
OCCUPIED	FIRE LIEUTENANT/EMT	100%	47,792
OCCUPIED	FIREFIGHTER/EMT	100%	44,591
OCCUPIED	FIRE LIEUTENANT/EMT	100%	48,438
OCCUPIED	FIRE LIEUTENANT/EMT	100%	47,539
OCCUPIED	FIRE LIEUTENANT/EMT	100%	47,231
OCCUPIED	FIRE LIEUTENANT/EMT	100%	49,140
OCCUPIED	FIRE LIEUTENANT/EMT	100%	50,488
OCCUPIED	FIRE LIEUTENANT/EMT	100%	45,855
OCCUPIED	FIRE LIEUTENANT/EMT	100%	48,943
OCCUPIED	FIRE LIEUTENANT/EMT	100%	46,781
OCCUPIED	FIRE LIEUTENANT/EMT	100%	50,347
OCCUPIED	CHIEF FIRE INSPECTOR	100%	53,147
OCCUPIED	ASST FIRE INSPECTOR	100%	9,600
OCCUPIED	FIREFIGHTER	100%	44,703
OCCUPIED	FIREFIGHTER/EMT	100%	43,047
OCCUPIED	FIREFIGHTER	100%	38,076
OCCUPIED	FIREFIGHTER	100%	36,897
OCCUPIED	FIREFIGHTER/EMT	100%	46,192
OCCUPIED	FIREFIGHTER/EMT	100%	40,660
OCCUPIED	FIREFIGHTER	100%	39,480
OCCUPIED	FIREFIGHTER/EMT	100%	42,092

POSITION STATUS	POSITION TITLE	PCT	ANNUAL
OCCUPIED	FIREFIGHTER	100%	37,282
OCCUPIED	FIREFIGHTER/EMT	100%	40,660
OCCUPIED	FIREFIGHTER	100%	36,897
OCCUPIED	FIREFIGHTER	100%	36,897
OCCUPIED	FIREFIGHTER/EMT	100%	43,552
OCCUPIED	FIREFIGHTER	100%	45,855
OCCUPIED	FIREFIGHTER	100%	38,778
OCCUPIED	FIREFIGHTER/EMT	100%	43,299
OCCUPIED	FIREFIGHTER/EMT	100%	44,029
OCCUPIED	FIREFIGHTER/EMT	100%	44,029
OCCUPIED	FIREFIGHTER/EMT	100%	41,137
OCCUPIED	FIREFIGHTER/EMT	100%	46,866
OCCUPIED	FIREFIGHTER/EMT	100%	43,580
OCCUPIED	FIREFIGHTER	100%	36,897
OCCUPIED	FIREFIGHTER	100%	38,076
OCCUPIED	FIREFIGHTER	100%	40,660
OCCUPIED	FIREFIGHTER	100%	42,092
OCCUPIED	FIREFIGHTER	100%	43,356
OCCUPIED	FIREFIGHTER	100%	36,897
OCCUPIED	FIREFIGHTER/EMT	100%	45,658
OCCUPIED	FIREFIGHTER	100%	46,613
OCCUPIED	FIREFIGHTER	100%	39,480
OCCUPIED	FIREFIGHTER/EMT	100%	44,675
OCCUPIED	FIREFIGHTER	100%	36,897
OCCUPIED	FIREFIGHTER	100%	37,282
OCCUPIED	FIREFIGHTER	100%	36,897
OCCUPIED	FIREFIGHTER	100%	37,282
OCCUPIED	FIREFIGHTER	100%	36,897
OCCUPIED	FIREFIGHTER	100%	44,788
OCCUPIED	FIREFIGHTER/EMT	100%	43,412
OCCUPIED	FIREFIGHTER/EMT	100%	44,535
OCCUPIED	FIRE DEPT ADMIN ASST	100%	41,059
			2,575,912
FLOODWALL			
OCCUPIED	FLOODWALL MAINT MECHANIC	100%	30,202
OCCUPIED	FLOODWALL FOREMAN	100%	38,501
			68,702
STREETS			
VACANT	STREET SUPERVISOR	100%	35,242
OCCUPIED	MEDIUM EQUIPMENT OPERATOR	100%	29,141
OCCUPIED	MEDIUM EQUIPMENT OPERATOR	100%	29,973
OCCUPIED	PW FOREMAN II	100%	36,088
OCCUPIED	PW FOREMAN II	100%	38,085
OCCUPIED	HEAVY EQUIPMENT OPERATOR	100%	35,443
OCCUPIED	MEDIUM EQUIPMENT OPERATOR	100%	32,989
OCCUPIED	MEDIUM EQUIPMENT OPERATOR	100%	29,557
OCCUPIED	MEDIUM EQUIPMENT OPERATOR	100%	31,221
OCCUPIED	HEAVY EQUIPMENT OPERATOR	100%	35,443
OCCUPIED	MEDIUM EQUIPMENT OPERATOR	100%	31,637
OCCUPIED	MEDIUM EQUIPMENT OPERATOR	100%	28,309
OCCUPIED	MEDIUM EQUIPMENT OPERATOR	100%	32,469

POSITION STATUS	POSITION TITLE	PCT	ANNUAL
OCCUPIED	HEAVY EQUIPMENT OPERATOR	100%	37,586
OCCUPIED	PW FOREMAN II	100%	37,190
OCCUPIED	HEAVY EQUIPMENT OPERATOR	100%	32,698
OCCUPIED	MEDIUM EQUIPMENT OPERATOR	100%	26,437
OCCUPIED	HEAVY EQUIPMENT OPERATOR	100%	32,282
			591,867
ELECTRIC			
OCCUPIED	ELECTRICAL SERVICES SUPERVISOR	100%	48,077
OCCUPIED	MASTER ELECTRICIAN	100%	35,610
OCCUPIED	ELECTRICIAN	100%	44,075
OCCUPIED	ELECTRICIAN	100%	42,661
			170,423
CENTRAL GARAGE			
OCCUPIED	AUTO SERVICES SUPERVISOR	100%	46,692
OCCUPIED	GARAGE MECHANIC	100%	29,973
OCCUPIED	GARAGE MECHANIC	100%	26,437
OCCUPIED	GARAGE MECHANIC	100%	31,221
OCCUPIED	GARAGE MECHANIC	100%	27,685
OCCUPIED	GARAGE MECHANIC	100%	28,309
ASE INCENTIVE	ASE INCENTIVE PAY	100%	3,120
ASE INCENTIVE	ASE INCENTIVE PAY	100%	3,120
ASE INCENTIVE	ASE INCENTIVE PAY	100%	3,120
ASE INCENTIVE	ASE INCENTIVE PAY	100%	3,120
ASE INCENTIVE	ASE INCENTIVE PAY	100%	3,120
			205,916
STREET CLEANING			
OCCUPIED	MAINTENANCE /SIGN SUPERVISOR	100%	43,406
OCCUPIED	MEDIUM EQUIPMENT OPERATOR	100%	26,437
OCCUPIED	MEDIUM EQUIPMENT OPERATOR	100%	26,437
OCCUPIED	MEDIUM EQUIPMENT OPERATOR	100%	30,805
OCCUPIED	MEDIUM EQUIPMENT OPERATOR	100%	30,389
OCCUPIED	HEAVY EQUIPMENT OPERATOR	100%	31,034
OCCUPIED	PW FOREMAN II	100%	34,424
OCCUPIED	MEDIUM EQUIPMENT OPERATOR	100%	33,093
OCCUPIED	MEDIUM EQUIPMENT OPERATOR	100%	27,685
			283,709
SANITATION			
VACANT	SANITATION SUPERVISOR	100%	35,242
OCCUPIED	MEDIUM EQUIPMENT OPERATOR	100%	32,469
OCCUPIED	MEDIUM EQUIPMENT OPERATOR	100%	26,437
OCCUPIED	MEDIUM EQUIPMENT OPERATOR	100%	26,437
OCCUPIED	MEDIUM EQUIPMENT OPERATOR	100%	26,437
OCCUPIED	MEDIUM EQUIPMENT OPERATOR	100%	26,437
OCCUPIED	MEDIUM EQUIPMENT OPERATOR	100%	26,437
OCCUPIED	MEDIUM EQUIPMENT OPERATOR	100%	32,968
OCCUPIED	MEDIUM EQUIPMENT OPERATOR	100%	32,448
OCCUPIED	PW FOREMAN II	100%	31,512
OCCUPIED	MEDIUM EQUIPMENT OPERATOR	100%	33,779
OCCUPIED	MEDIUM EQUIPMENT OPERATOR	100%	29,973

CITY OF PARKERSBURG
 FY 2017 CITY-WIDE EMPLOYEE LIST
 ALL FUNDS/ALL DEPARTMENTS

POSITION STATUS	POSITION TITLE	PCT	ANNUAL
OCCUPIED	MEDIUM EQUIPMENT OPERATOR	100%	31,221
OCCUPIED	MEDIUM EQUIPMENT OPERATOR	100%	26,437
OCCUPIED	MEDIUM EQUIPMENT OPERATOR	100%	31,013
OCCUPIED	MEDIUM EQUIPMENT OPERATOR	100%	26,437
OCCUPIED	MEDIUM EQUIPMENT OPERATOR	100%	26,437
OCCUPIED	MEDIUM EQUIPMENT OPERATOR	100%	27,685
OCCUPIED	PW FOREMAN II	100%	36,171
OCCUPIED	MEDIUM EQUIPMENT OPERATOR	100%	26,437
OCCUPIED	MEDIUM EQUIPMENT OPERATOR	100%	28,309
OCCUPIED	MEDIUM EQUIPMENT OPERATOR	100%	26,437
VACANT	MEDIUM EQUIPMENT OPERATOR	100%	26,437
TEMPORARY (2)	TEMPORARY LABORER	100%	20,800
			694,474
PARKS & RECREATION			
VACANT	GROUNDS SUPERVISOR	100%	35,242
OCCUPIED	GROUNDS/MAINTENANCE TECHNICIAN	100%	26,437
OCCUPIED	HEAVY EQUIPMENT OPERATOR	100%	35,984
OCCUPIED	CARETAKER	100%	26,437
OCCUPIED	GROUNDS/MAINTENANCE TECHNICIAN	100%	26,437
OCCUPIED	CRAFTSMAN	100%	28,725
OCCUPIED	GROUNDS/MAINTENANCE TECHNICIAN	100%	26,437
OCCUPIED	GROUNDS/MAINTENANCE TECHNICIAN	100%	26,437
OCCUPIED	PARKS/REC FOREMAN	100%	31,512
OCCUPIED	CARETAKER	100%	26,437
TEMPORARY	BALLFIELD	100%	10,400
TEMPORARY	MOSQUITO CONTROL	100%	10,400
TEMPORARY (2)	PARKS-NIGHTSHIFT	100%	21,840
TEMPORARY (4)	PARKS	100%	41,600
			374,324
TOTAL GENERAL FUND			10,140,640
PARKING FUND			
OCCUPIED	PARKING FAC/MUNICIPAL CT SUPVR	30%	12,663
OCCUPIED	MUN COURT/PARKING CLERK	100%	24,315
OCCUPIED	PARKING ENFORCEMENT ASST	100%	23,234
OCCUPIED	PARKING ENFORCEMENT ASST	100%	23,234
TOTAL PARKING FUND			83,445
MEMORIAL BRIDGE FUND			
OCCUPIED	ASSISTANT CITY ENGINEER	50%	22,738
OCCUPIED	TOLL COLLECTOR	100%	288,600
OCCUPIED	MEMORIAL BRIDGE OFFICE MGR	100%	35,256
TOTAL MEMORIAL BRIDGE FUND			346,594
GRAND TOTAL			10,570,680