

CITY OF PARKERSBURG
FISCAL YEAR 2018-2019 BUDGET (ADOPTED 3/14/2018)

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CITY-WIDE POSITION LISTING

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CITY OF PARKERSBURG
 FY 2019 REVENUE ESTIMATE
 001 GENERAL FUND

ACCT	DESCRIPTION	2017-2018				% YTD/ BUDGET	2018-2019 BUDGET	FY 18-19 VARIANCE	% OF BUDGET
		2015-2016 ACTUAL	2016-2017 ACTUAL	ORIGINAL BUDGET	YTD ACTUAL 12/31/2017				
BEGINNING FUND BALANCE									
29900	FUND BALANCE	(278,685)	1,619,450	51,416	2,272,123	4419.1%	9,221,832	9,170,416	32.80%
		(278,685)	1,619,450	51,416	2,272,123	4419.1%	9,221,832	9,170,416	32.80%
TAXES									
301001000	PROPERTY TAX-CURRENT YEAR	3,445,647	3,677,494	3,634,237	2,163,049	59.5%	3,580,593	(53,644)	12.74%
301002000	PROPERTY TAX-PRIOR YEAR	107,384	146,806	115,205	128,743	111.8%	125,500	10,295	0.45%
301006000	SUPPLEMENTAL TAXES	137,671	160,206	125,000	71,914	57.5%	125,000	-	0.44%
301090000	EXCESS LEVY TAX	1,738,591	1,814,917	1,856,935	1,094,547	58.9%	1,829,567	(27,368)	6.51%
302000000	TAX PENALTIES & INTEREST	24,945	26,715	24,000	9,896	41.2%	20,200	(3,800)	0.07%
303001000	GAS & OIL TAX	67,609	43,730	40,500	41,323	102.0%	40,500	-	0.14%
305000000	BUSINESS & OCCUPATION TAX	8,661,362	8,478,123	8,350,000	2,140,491	25.6%	8,115,000	(235,000)	28.86%
306000000	WINE & LIQUOR TAX	387,521	360,248	325,000	172,967	53.2%	325,000	-	1.16%
308000000	HOTEL OCCUPANCY TAX	288,256	296,273	330,260	189,064	57.2%	325,500	(4,760)	1.16%
309000000	AMUSEMENT TAX	358	283	300	99	33.0%	150	(150)	0.00%
314000000	MUNICIPAL SALES TAX	5,149,479	5,919,474	5,498,000	2,959,529	53.8%	5,515,000	17,000	19.62%
		20,008,823	20,924,269	20,299,437	8,971,622	44.2%	20,002,010	(297,427)	71.14%
FINES & FORFEITURES									
320000001	FINES & FEES - MCF	70,415	52,850	63,378	29,014	45.8%	60,000	(3,378)	0.21%
320000002	FINES & FEES - PTF	3,606	2,520	3,293	1,452	44.1%	3,000	(293)	0.01%
320000003	FINES & FEES - REG FIN	272,556	204,493	240,000	87,873	36.6%	232,200	(7,800)	0.83%
320000004	FINES & FEES - RJPAHF	5,474	4,242	4,893	2,311	47.2%	4,800	(93)	0.02%
320001000	FINES & FEES - FIRE VI	90	90	100	-	0.0%	100	-	0.00%
320001001	FIRELANE VIOLATIONS	10	10	100	-	0.0%	100	-	0.00%
321000000	PARKING FINES	1,650	710	1,050	570	54.3%	1,000	(50)	0.00%
		353,801	264,915	312,814	121,220	38.8%	301,200	(11,614)	1.07%
LICENSES & PERMITS									
325000000	LICENSES	75,497	70,578	67,880	69,829	102.9%	67,500	(380)	0.24%
326000000	BUILDING PERMIT FEES	175,069	146,883	150,000	112,061	74.7%	150,000	-	0.53%
327000000	ZONING & TRUCK PERMITS	11,180	4,405	9,500	2,025	21.3%	7,500	(2,000)	0.03%
329000010	VACANT PROPERTY REG	-	71,688	114,000	55,500	48.7%	84,000	(30,000)	0.30%
330000000	IRP TRUCK FEES	294,820	191,308	135,713	83,116	61.2%	130,513	(5,200)	0.46%
		556,566	484,862	477,093	322,531	67.6%	439,513	(37,580)	1.56%
CHARGES FOR SERVICES									
341000000	MUNICIPAL SERVICE FEE	2,386,977	-	-	-	-	-	-	0.00%
345000000	RENTAL INCOME	10,580	10,580	28,580	9,000	31.5%	28,580	-	0.10%
350000000	SANITATION FEES	2,435,211	2,387,433	2,364,000	1,224,929	51.8%	-	(2,364,000)	0.00%
351000000	POLICE PROTECTION FEES	846,495	836,278	834,000	434,627	52.1%	1,668,000	834,000	5.93%
352000000	FIRE PROTECTION FEES	1,757,647	1,635,077	1,620,000	842,514	52.0%	3,165,000	1,545,000	11.26%
359000000	FLOODWALL FEES	130,701	90,114	82,800	43,773	52.9%	82,800	-	0.29%
361000010	FEE PENALTIES & INTEREST	114,131	110,580	125,000	80,510	64.4%	168,300	43,300	0.60%
361000015	PROCESS FEES	9,865	12,679	30,000	19,078	63.6%	33,000	3,000	0.12%
361000020	CHARGES - DEMOLITIONS	15,599	16,632	12,000	103,852	865.4%	16,000	4,000	0.06%
361000025	CHARGES - GRASS & WEEDS	56,124	(51,968)	68,500	57,817	84.4%	68,500	-	0.24%
361000030	CHARGES - PD REPORTS ETC	2,833	7,881	2,950	3,390	114.9%	5,000	2,050	0.02%
361000035	CHARGES - FIRE CLEAN UP	14,105	3,866	7,800	6,000	76.9%	7,800	-	0.03%
361000045	CHARGES - PD OFF DUTY	43,902	46,360	45,000	29,175	64.8%	45,000	-	0.16%
361000050	CHARGES - FD OFF DUTY	300	(158)	800	-	0.0%	500	(300)	0.00%
		7,824,470	5,105,354	5,221,430	2,854,665	54.7%	5,288,480	67,050	18.81%

ACCT	DESCRIPTION	EXPLANATION
BEGINNING FUND BALANCE		
29900	FUND BALANCE	CURRENT ESTIMATE FUND BALANCE SURPLUS, GASB 75 OPEB LIABILITY RELEASE
TAXES		
301001000	PROPERTY TAX-CURRENT YEAR	FY 2018-2019 CERTIFICATE OF VALUATION FROM ASSESSOR
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 2018-2019 CERTIFICATE OF VALUATION FROM ASSESSOR
302000000	TAX PENALTIES & INTEREST	ESTIMATED BASED ON PRIOR FISCAL YEAR(S) HISTORY
303001000	GAS & OIL TAX	ESTIMATED BASED ON PRIOR FISCAL YEAR(S) HISTORY
305000000	BUSINESS & OCCUPATION TAX	ESTIMATED BASED ON PRIOR FISCAL YEAR(S) HISTORY
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 BASED ON PRIOR FISCAL YEAR(S) HISTORY
FINES & FORFEITURES		
320000001	FINES & FEES - MCF	MUNICIPAL COURT FEE - ESTIMATED BASED ON PRIOR FISCAL YEAR(S) HISTORY
320000002	FINES & FEES - PTF	POLICE TRAINING FUND - ESTIMATED BASED ON PRIOR FISCAL YEAR(S) HISTORY
320000003	FINES & FEES - REG FIN	REGULAR FINE - ESTIMATED BASED ON PRIOR FISCAL YEAR(S) HISTORY
320000004	FINES & FEES - RJPAHF	REGIONAL JAIL HANDLING FEE - ESTIMATED BASED ON PRIOR FISCAL YEAR(S) HISTORY
320001000	FINES & FEES - FIRE VI	FIRE VIOLATIONS - ESTIMATED BASED ON PRIOR FISCAL YEAR(S) HISTORY
320001001	FIRELANE VIOLATIONS	FIRE LANE VIOLATIONS - ESTIMATED BASED ON PRIOR FISCAL YEAR(S) HISTORY
321000000	PARKING FINES	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
329000010	VACANT PROPERTY REG	ESTIMATED BASED ON PRIOR FISCAL YEAR(S) HISTORY
330000000	IRP TRUCK FEES	ESTIMATED BASED ON PRIOR FISCAL YEAR(S) HISTORY
CHARGES FOR SERVICES		
341000000	MUNICIPAL SERVICE FEE	FY17 - SPECIAL REVENUE FUND 036 FOR USER FEE REVENUE AND EXPENDITURES
345000000	RENTAL INCOME	STANDARD AMOUNT AMORTIZED ANNUALLY; PT PRK MKT \$1,500/MO.
350000000	SANITATION FEES	FY19 - ENTERPRISE FUND 090 FOR SANITATION REVENUE AND EXPENDITURES
351000000	POLICE PROTECTION FEES	APPROX. \$139,000/MO. (100% INCREASE EFFECTIVE 7/1/18)
352000000	FIRE PROTECTION FEES	APPROX. \$263,750/MO. (95% INCREASE EFFECTIVE 7/1/18)
359000000	FLOODWALL FEES	ESTIMATED BASED ON PRIOR FISCAL YEAR(S) HISTORY & RATE REDUCTION IN FY17
361000010	FEE PENALTIES & INTEREST	PENALTY APPROX. \$4,600/SANITATION, \$2,800/POLICE, \$3,600/FIRE PER MONTH; INTEREST \$7,500
361000015	PROCESS FEES	APPROX. COLLECTION PROCESS RELATED FEES BILLED TO CUSTOMERS
361000020	CHARGES - DEMOLITIONS	ESTIMATED BASED ON PRIOR FISCAL YEAR(S) HISTORY
361000025	CHARGES - GRASS & WEEDS	BASED ON NEW BILLING PROCEDURES AND MOWING FREQUENCY
361000030	CHARGES - PD REPORTS ETC	ESTIMATED BASED ON PRIOR FISCAL YEAR(S) HISTORY
361000035	CHARGES - FIRE CLEAN UP	ESTIMATED BASED ON PRIOR FISCAL YEAR(S) HISTORY
361000045	CHARGES - PD OFF DUTY	ESTIMATED BASED ON PRIOR FISCAL YEAR(S) HISTORY AND ESTIMATED PD OFF DUTY EXPENDITURES
361000050	CHARGES - FD OFF DUTY	ESTIMATED BASED ON PRIOR FISCAL YEAR(S) HISTORY AND ESTIMATED FD OFF DUTY EXPENDITURES

CITY OF PARKERSBURG
 FY 2019 REVENUE ESTIMATE
 001 GENERAL FUND

ACCT	DESCRIPTION	2017-2018							
		2015-2016 ACTUAL	2016-2017 ACTUAL	ORIGINAL BUDGET	YTD ACTUAL 12/31/2017	% YTD/ BUDGET	2018-2019 BUDGET	FY 18-19 VARIANCE	% OF BUDGET
INTERGOVERNMENTAL									
365000000	FEDERAL GRANTS	210,120	269,450	188,371	84,710	45.0%	177,036	(11,335)	0.63%
365000001	FEDERAL GRANTS - JAG	44,146	49,351	30,000	-	0.0%	-	(30,000)	0.00%
366000000	STATE GRANTS	5,509	3,713	134,392	35,370	26.3%	3,000	(131,392)	0.01%
366557000	STATE GRANTS - REAP	35,763	58,800	-	9,800	-	-	-	0.00%
368000000	CONTRIB - OUTSIDE ENTITIES	31,510	238,060	27,110	129,792	478.8%	199,110	172,000	0.71%
369000000	TRANSFER IN - OTHER FUNDS	1,161,513	2,243,637	1,079,223	1,464,528	135.7%	800,000	(279,223)	2.85%
370000000	TRANSFER IN - MGMT FEES	-	40,000	50,000	-	0.0%	150,000	100,000	0.53%
376000000	GAMING INCOME - TABLE	13,723	12,317	13,500	5,599	41.5%	11,500	(2,000)	0.04%
377000000	CAPITAL LEASE REVENUE	1,547,994	1,042,700	228,000	-	0.0%	-	(228,000)	0.00%
		3,050,278	3,958,028	1,750,596	1,729,799	98.8%	1,340,646	(409,950)	4.77%
MISCELLANEOUS REVENUE									
380000000	INTEREST ON INVESTMENTS	10,524	28,569	25,000	22,649	90.6%	23,284	(1,716)	0.08%
381000000	REIMBURSEMENTS	287,592	227,680	348,803	116,254	33.3%	497,929	149,126	1.77%
381000001	REIMB - WVSBDC	9,999	-	-	-	-	-	-	0.00%
381000002	REIMB - WVHDF	72,642	-	-	-	-	-	-	0.00%
383000000	SALE OF FIXED ASSETS	16,749	41,849	2,000	301	15.1%	5,000	3,000	0.02%
386000000	INSURANCE CLAIMS	36,304	45,066	-	11,197	-	-	-	0.00%
397000000	VIDEO LOTTERY	205,358	198,188	191,760	103,264	53.9%	191,760	-	0.68%
399000000	MISCELLANEOUS REVENUE	75,768	62,768	15,000	31,848	212.3%	25,000	10,000	0.09%
399350000	SALE OF RECYCLED MATERIAL	81,195	122,578	80,124	49,585	61.9%	-	(80,124)	0.00%
399750001	SIDEWALK PROJECT REVENUE	16,093	630	-	(630)	-	-	-	0.00%
		812,224	727,328	662,687	334,468	50.5%	742,973	80,286	2.64%
TOTAL REVENUE		32,606,162	31,464,756	28,724,057	14,334,305	49.9%	28,114,822	(609,235)	100.00%
TOTAL EXPENDITURES		30,708,027	30,812,083	28,775,473	16,534,258	57.5%	37,336,654	8,561,181	132.80%
SURPLUS/(DEFICIT)		1,898,135	652,673	(51,416)	(2,199,953)		(9,221,832)	(9,170,416)	-32.80%
ENDING FUND BALANCE		1,619,450	2,272,123	-	72,170		-	-	0.00%

ACCT	DESCRIPTION	2017-2018							
		2015-2016 ACTUAL	2016-2017 ACTUAL	ORIGINAL BUDGET	YTD ACTUAL 12/31/2017	% YTD/ BUDGET	2018-2019 BUDGET	FY 18-19 VARIANCE	% OF BUDGET
REVENUE SUMMARY									
280-299	BEGINNING FUND BALANCE	(278,685)	1,619,450	51,416	2,272,123	4419.1%	9,221,832	9,170,416	32.80%
301-319	TAXES	20,008,823	20,924,269	20,299,437	8,971,622	44.2%	20,002,010	(297,427)	71.14%
320-324	FINES & FORFEITURES	353,801	264,915	312,814	121,220	38.8%	301,200	(11,614)	1.07%
325-334	LICENSES & PERMITS	556,566	484,862	477,093	322,531	67.6%	439,513	(37,580)	1.56%
335-364	CHARGES FOR SERVICES	7,824,470	5,105,354	5,221,430	2,854,665	54.7%	5,288,480	67,050	18.81%
365-377	INTERGOVERNMENTAL	3,050,278	3,958,028	1,750,596	1,729,799	98.8%	1,340,646	(409,950)	4.77%
378-399	MISCELLANEOUS	812,224	727,328	662,687	334,468	50.5%	742,973	80,286	2.64%
		32,327,477	33,084,206	28,775,473	16,606,428	57.7%	37,336,654	8,561,181	132.80%

ACCT	DESCRIPTION	EXPLANATION
INTERGOVERNMENTAL		
365000000	FEDERAL GRANTS	DOJ COPS \$77,036; L&WCG BOUNDLESS PLAYGROUND \$100K
365000001	FEDERAL GRANTS - JAG	JUSTICE ASSISTANCE GRANT (PD EQUIPMENT) - NO ESTIMATE CURRENTLY AVAILABLE
366000000	STATE GRANTS	FAIRS & FESTIVALS GRANT APPROX. \$3,000
366557000	STATE GRANTS - REAP	CURRENTLY NO ESTIMATE AVAILABLE
368000000	CONTRIB - OUTSIDE ENTITIES	WCBOE \$27,110; PRIVATE CONTRIBUTION \$172,000
369000000	TRANSFER IN - OTHER FUNDS	PD/FD USER FEE TRANSFER IN \$800,000
370000000	TRANSFER IN - MGMT FEES	BRIDGE/SANITATION MANAGEMENT FEE - ESTIMATE OF CITY MANAGEMENT SERVICES
376000000	GAMING INCOME - TABLE	ESTIMATED BASED ON PRIOR FISCAL YEAR(S) HISTORY
377000000	CAPITAL LEASE REVENUE	FY19 - CAPITAL ASSET PURCHASES BUDGETED IN CAPITAL OUTLAY/RESERVE FUND
MISCELLANEOUS REVENUE		
380000000	INTEREST ON INVESTMENTS	ESTIMATED BASED ON CURRENT INTEREST RATE COMPOSITION
381000000	REIMBURSEMENTS	CDBG REIMB. (COPE/CODE/DEV \$254,000; \$150K GRT MATCH); HWYS \$75,000; MKT UTILITY \$18,929
381000001	REIMB - WVSBD	SBDC CONTRACT TERMINATED
381000002	REIMB - WVDHDF	PROGRAM STRUCTURE REVISED, FUND 039 CREATED FOR DEMO PROGRAM
383000000	SALE OF FIXED ASSETS	ESTIMATE OF SPRING AUCTION PROCEEDS
386000000	INSURANCE CLAIMS	ESTIMATE OF INSURANCE CLAIM REIMBURSEMENTS (TO BE REVISED BY OCCURRENCE)
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	FY19 - ENTERPRISE FUND 090 FOR SANITATION REVENUE AND EXPENDITURES
399750001	SIDEWALK PROJECT REVENUE	ESTIMATE NOT CURRENTLY AVAILABLE (TO BE REVISED BY OCCURRENCE)
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	2017-2018							
		2015-2016 ACTUAL	2016-2017 ACTUAL	ORIGINAL BUDGET	YTD ACTUAL 12/31/2017	% YTD/ BUDGET	2018-2019 BUDGET	FY 18-19 VARIANCE	% OF BUDGET
407	CIVIL SERVICE	-	-	28,000	803	2.9%	28,000	-	0.07%
409	MAYOR	155,730	139,682	186,228	73,545	39.5%	199,763	13,535	0.54%
410	COUNCIL	125,998	131,020	133,518	50,490	37.8%	129,030	(4,488)	0.35%
414	FINANCE	1,008,972	1,091,312	1,307,545	591,913	45.3%	1,485,343	177,798	3.98%
415	CITY CLERK	48,610	68,832	52,609	22,560	42.9%	51,295	(1,314)	0.14%
416	MUNICIPAL JUDGE	124,975	120,662	102,842	44,970	43.7%	104,809	1,967	0.28%
417	CITY ATTORNEY	178,412	173,185	170,557	75,499	44.3%	170,636	79	0.46%
420	ENGINEERING	358,575	342,228	328,929	145,718	44.3%	340,495	11,566	0.91%
421	DEVELOPMENT	504,711	448,733	406,866	150,307	36.9%	490,486	83,620	1.31%
422	PERSONNEL	167,401	151,003	160,899	65,779	40.9%	174,125	13,226	0.47%
424	CONTRIBUTIONS/AUTHORITIES	44,888	93,311	61,733	34,233	55.5%	238,233	176,500	0.64%
435	REGIONAL DEV. AUTHORITY	21,784	12,056	12,056	12,056	100.0%	12,056	-	0.03%
436	CODE ADMINISTRATION	525,245	470,508	507,992	202,999	40.0%	522,285	14,293	1.40%
440	MUNICIPAL BUILDING	1,257,882	776,230	471,164	191,196	40.6%	409,945	(61,219)	1.10%
444	CONTRIBUTIONS/OTHER FUNDS	1,094,153	2,934,023	542,500	1,792,500	330.4%	8,364,276	7,821,776	22.40%
566	PUBLIC WORKS	279,701	197,780	237,303	104,224	43.9%	238,341	1,038	0.64%
590	MARKETPLACE	-	32,487	25,100	15,448	61.5%	27,780	2,680	0.07%
699	CONTINGENCY	-	-	50,000	-	0.0%	50,000	-	0.13%
700	POLICE	7,261,870	7,517,358	7,535,408	3,977,788	52.8%	9,317,013	1,781,605	24.95%
706	FIRE	7,570,482	6,721,659	6,742,828	4,814,630	71.4%	7,636,104	893,276	20.45%
714	FLOODWALL	132,351	128,261	177,066	65,455	37.0%	156,034	(21,032)	0.42%
750	STREETS	3,098,146	1,696,130	1,287,461	543,174	42.2%	1,565,242	277,781	4.19%
751	STREET LIGHTING	895,555	867,403	915,909	356,210	38.9%	842,049	(73,860)	2.26%
754	CENTRAL GARAGE	583,748	514,073	590,285	240,021	40.7%	608,152	17,867	1.63%
756	STREET CLEANING	685,883	635,424	648,829	254,440	39.2%	705,970	57,141	1.89%
759	PUBLIC TRANSIT	1,739,591	1,814,917	1,856,935	984,741	53.0%	1,829,567	(27,368)	4.90%
761	STREETS & TRANSP GRANTS	-	-	138,349	16,141	11.7%	-	(138,349)	0.00%
800	SANITATION	2,363,184	2,038,569	2,217,593	884,993	39.9%	-	(2,217,593)	0.00%
803	HEALTH DEPARTMENT	49,600	49,600	59,520	29,760	50.0%	59,520	-	0.16%
805	STORMWATER MANAGEMENT	-	143,312	255,000	82,308	32.3%	300,000	45,000	0.80%
809	HEALTH & SANITATION GRANTS	-	37,484	-	55,269	0.0%	-	-	0.00%
900	PARKS & RECREATION	-	1,020,833	1,097,204	404,917	36.9%	792,191	(305,013)	2.12%
901	VISITORS BUREAU	153,237	148,137	165,130	83,673	50.7%	162,750	(2,380)	0.44%
903	FAIRS/FESTIVALS	22,000	17,000	22,380	10,380	46.4%	25,500	3,120	0.07%
912	CIVIC PROMOTIONS	25,710	35,000	45,000	36,250	80.6%	60,000	15,000	0.16%
916	PUBLIC LIBRARY	217,133	222,822	229,735	114,868	50.0%	227,164	(2,571)	0.61%
920	CULTURE & REC GRANTS	7,500	15,549	-	-	0.0%	5,000	5,000	0.01%
958	SOCIAL SERVICES GRANTS	5,000	5,500	5,000	5,000	100.0%	7,500	2,500	0.02%
		30,708,027	30,812,083	28,775,473	16,534,258	57.5%	37,336,654	8,561,181	100.00%

FUNCTIONAL CLASSIFICATION	2017-2018								
	2015-2016 ACTUAL	2016-2017 ACTUAL	ORIGINAL BUDGET	YTD ACTUAL 12/31/2017	% YTD/ BUDGET	2018-2019 BUDGET	FY 18-19 VARIANCE	% OF BUDGET	
401-699	GENERAL GOVERNMENT	5,897,037	7,183,052	4,785,841	3,574,240	74.7%	13,036,898	8,251,057	34.92%
700-749	PUBLIC SAFETY	14,964,703	14,367,278	14,455,302	8,857,873	61.3%	17,109,151	2,653,849	45.82%
750-799	STREETS & TRANSPORTATION	7,002,923	5,527,947	5,437,768	2,394,727	44.0%	5,550,980	113,212	14.87%
800-899	HEALTH & SANITATION	2,412,784	2,268,965	2,532,113	1,052,330	41.6%	359,520	(2,172,593)	0.96%
900-949	CULTURE & RECREATION	425,580	1,459,341	1,559,449	650,088	41.7%	1,272,605	(286,844)	3.41%
950-974	SOCIAL SERVICES	5,000	5,500	5,000	5,000	100.0%	7,500	2,500	0.02%
		30,708,027	30,812,083	28,775,473	16,534,258	57.5%	37,336,654	8,561,181	100.00%

CITY OF PARKERSBURG
 FY 2019 DEPARTMENTAL BUDGET
 407 CIVIL SERVICE
 GENERAL FUND

ACCT	DESCRIPTION	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018			2018-2019 BUDGET	FY 18-19 VARIANCE
				ORIGINAL BUDGET	YTD ACTUAL 12/31/2017	% YTD/ BUDGET		
CONTRACTUAL SERVICES								
220000	ADVERTISING & LEGAL PUBLICATION	-	-	3,000	-	0.0%	3,000	-
223000	PROFESSIONAL SERVICES	-	-	20,000	803	4.0%	20,000	-
		-	-	23,000	803	3.5%	23,000	-
COMMODITIES								
341001	SUPPLIES - POLICE CIVIL SERVICE	-	-	2,500	-	0.0%	2,500	-
341002	SUPPLIES - FIRE CIVIL SERVICE	-	-	2,500	-	0.0%	2,500	-
		-	-	5,000	-	0.0%	5,000	-
		-	-	28,000	803	2.9%	28,000	-

ACCT	DESCRIPTION	EXPLANATION
CONTRACTUAL SERVICES		
220000	ADVERTISING & LEGAL PUBLICATION	CIVIL SERVICE LEGAL ADVERTISEMENTS AND PUBLICATIONS
223000	PROFESSIONAL SERVICES	CONTRACTUAL LEGAL SERVICES
COMMODITIES		
341001	SUPPLIES - POLICE CIVIL SERVICE	POLICE TESTING MATERIALS
341002	SUPPLIES - FIRE CIVIL SERVICE	FIRE TESTING MATERIALS

CITY OF PARKERSBURG
 FY 2019 DEPARTMENTAL BUDGET
 409 MAYOR
 GENERAL FUND

ACCT	DESCRIPTION	2015-2016	2016-2017	2017-2018	YTD ACTUAL	% YTD/	2018-2019	FY 18-19
		ACTUAL	ACTUAL	ORIGINAL BUDGET	12/31/2017	BUDGET	BUDGET	VARIANCE
PERSONNEL SERVICES								
103000	DEPARTMENT HEAD SALARY	68,782	74,270	80,000	36,923	46.2%	80,000	-
103008	OVERTIME EXPENSE	-	-	1,000	-	0.0%	1,000	-
103315	OTHER SALARIES & WAGES	22,212	24,391	28,184	12,937	45.9%	28,184	-
103900	COMPENSATED ABSENCES	1,658	(1,881)	-	-	-	-	-
104000	FICA EXPENSE	7,311	7,319	8,353	3,621	43.4%	8,353	-
105000	HEALTH & LIFE INS PREMIUM	14,971	8,516	9,354	3,118	33.3%	9,525	171
106000	RETIREMENT EXPENSE	3,015	7,288	12,025	5,485	45.6%	10,943	(1,082)
111000	OTHER POST-EMPL BENEFITS	3,055	1,648	6,233	2,597	41.7%	6,478	245
		121,004	121,549	145,149	64,681	44.6%	144,483	(666)
CONTRACTUAL SERVICES								
211000	TELEPHONE/COMM EXPENSE	1,341	1,351	1,179	333	28.2%	930	(249)
212000	OUTSIDE PRINTING	279	337	300	-	0.0%	300	-
214000	TRAVEL	-	505	1,000	800	80.0%	500	(500)
216000	MAINT & REPAIR - EQUIPMENT	288	222	300	28	9.5%	200	(100)
219000	BUILDING & EQUIP RENTS/LEASE	614	237	359	130	36.1%	359	-
220000	ADVERTISING & LEGAL PUBLICATION	504	-	-	-	-	-	-
221000	TRAINING & EDUCATION	-	450	1,000	299	29.9%	1,000	-
222000	DUES & SUBSCRIPTIONS	12,204	7,247	9,000	-	0.0%	9,500	500
223000	PROFESSIONAL SERVICES	-	-	18,000	4,500	25.0%	32,000	14,000
226000	AUTO & LIABILITY INS PREMIUM	1,936	2,432	3,243	1,598	49.3%	3,231	(12)
226004	FIDELITY & SURETY BONDS	-	106	200	-	0.0%	200	-
226005	WORKERS COMP PREMIUM	1,652	1,728	1,998	379	19.0%	2,560	562
230000	CONTRACTUAL SERVICES	1,645	1,884	2,500	117	4.7%	2,500	-
230001	CONTRACTUAL SVS - BICENT/PT PARK	10,806	-	-	-	-	-	-
230002	CONTRACTUAL SVS - MISC	1,560	-	-	-	-	-	-
		32,829	16,499	39,079	8,184	20.9%	53,280	14,201
COMMODITIES								
341000	DEPARTMENTAL SUPPLIES	1,897	1,634	2,000	679	34.0%	2,000	-
		1,897	1,634	2,000	679	34.0%	2,000	-
		155,730	139,682	186,228	73,545	39.5%	199,763	13,535

ACCT	DESCRIPTION	EXPLANATION
PERSONNEL SERVICES		
103000	DEPARTMENT HEAD SALARY	SEE POSITION LISTING
103008	OVERTIME EXPENSE	ESTIMATED ANNUAL OVERTIME (ADMIN ASST)
103315	OTHER SALARIES & WAGES	SEE POSITION LISTING
103900	COMPENSATED ABSENCES	ANNUAL COMPENSATED ABSENCES ADJUSTMENT
104000	FICA EXPENSE	CALCULATED 7.65% OF GROSS WAGES
105000	HEALTH & LIFE INS PREMIUM	CURRENT YEAR HEALTH/LIFE ALLOCATION - RATES CONSISTENT
106000	RETIREMENT EXPENSE	CALCULATED 10% OF GROSS WAGES
111000	OTHER POST-EMPL BENEFITS	RHBT INSURANCE PREMIUMS
CONTRACTUAL SERVICES		
211000	TELEPHONE/COMM EXPENSE	CURRENT YEAR ALLOCATION ADJUSTMENT - COMMUNICATION EXPENSES
212000	OUTSIDE PRINTING	STATIONARY, ENVELOPES, ETC.
214000	TRAVEL	TRAVEL RELATED TO CONFERENCES AND SEMINARS
216000	MAINT & REPAIR - EQUIPMENT	MISC OFFICE EQUIPMENT REPAIR & MAINTENANACE
219000	BUILDING & EQUIP RENTS/LEASE	COPIER LEASE (SHARED WITH PERSONNEL AND CITY ATTORNEY)
220000	ADVERTISING & LEGAL PUBLICATION	LEGAL AD NEEDS NOT ANTICIPATED IN CURRENT YEAR
221000	TRAINING & EDUCATION	REGISTRATION COSTS RELATED TO CONFERENCES AND SEMINARS
222000	DUES & SUBSCRIPTIONS	MOV MAYOR'S ASSOCIATION, WVML, CHAMBER OF COMMERCE, ROTARY
223000	PROFESSIONAL SERVICES	PROFESSIONAL GRANT WRITING/ADMIN CONSULTING; PUBLIC INFORMATION CONSULTING
226000	AUTO & LIABILITY INS PREMIUM	CURRENT YEAR ALLOCATION ADJUSTMENT
226004	FIDELITY & SURETY BONDS	FIDELITY & SURETY BOND PAYMENT
226005	WORKERS COMP PREMIUM	CALCULATED AT 2.35% OF GROSS WAGES
230000	CONTRACTUAL SERVICES	MISC CONTRACTUAL SERVICES
230001	CONTRACTUAL SVS - BICENT/PT PARK	
230002	CONTRACTUAL SVS - MISC	
COMMODITIES		
341000	DEPARTMENTAL SUPPLIES	MISC OFFICE SUPPLIES

CITY OF PARKERSBURG
 FY 2019 DEPARTMENTAL BUDGET
 410 COUNCIL
 GENERAL FUND

ACCT	DESCRIPTION	2015-2016	2016-2017	2017-2018	YTD ACTUAL	% YTD/	2018-2019	FY 18-19
		ACTUAL	ACTUAL	ORIGINAL BUDGET	12/31/2017	BUDGET	BUDGET	VARIANCE
PERSONNEL SERVICES								
103000	DEPARTMENT HEAD SALARY	54,425	54,810	54,600	25,200	46.2%	54,600	-
104000	FICA EXPENSE	3,380	3,447	4,177	1,607	38.5%	4,177	-
105000	HEALTH & LIFE INS PREMIUM	40,000	55,283	42,091	14,030	33.3%	42,861	770
106000	RETIREMENT EXPENSE	5,853	4,735	6,006	1,858	30.9%	5,460	(546)
		103,657	118,276	106,874	42,696	39.9%	107,098	224
CONTRACTUAL SERVICES								
211000	TELEPHONE/COMM EXPENSE	-	672	1,775	109	6.1%	260	(1,515)
212000	OUTSIDE PRINTING	52	418	500	-	0.0%	500	-
214000	TRAVEL	1,077	2,090	6,000	1,052	17.5%	4,000	(2,000)
216000	MAINT & REPAIR - EQUIPMENT	-	43	500	-	0.0%	500	-
221000	TRAINING & EDUCATION	1,550	2,550	4,000	400	10.0%	3,000	(1,000)
222000	DUES & SUBSCRIPTIONS	3,525	3,486	4,000	3,258	81.5%	4,000	-
226000	AUTO & LIABILITY INS PREMIUM	6,790	539	5,870	2,784	47.4%	5,389	(481)
226005	WORKERS COMP PREMIUM	986	999	999	192	19.2%	1,283	284
230000	CONTRACTUAL SERVICES	7,994	973	1,000	-	0.0%	1,000	-
		21,974	11,770	24,644	7,794	31.6%	19,932	(4,712)
COMMODITIES								
341000	DEPARTMENTAL SUPPLIES	367	974	2,000	-	0.0%	2,000	-
		367	974	2,000	-	0.0%	2,000	-
		125,998	131,020	133,518	50,490	37.8%	129,030	(4,488)

ACCT	DESCRIPTION	EXPLANATION
PERSONNEL SERVICES		
103000	DEPARTMENT HEAD SALARY	SEE POSITION LISTING
104000	FICA EXPENSE	CALCULATED AT 7.65% OF GROSS WAGES
105000	HEALTH & LIFE INS PREMIUM	CURRENT YEAR HEALTH/LIFE ALLOCATION - RATES CONSISTENT
106000	RETIREMENT EXPENSE	CALCULATED 10% OF GROSS WAGES
CONTRACTUAL SERVICES		
211000	TELEPHONE/COMM EXPENSE	CURRENT YEAR ALLOCATION ADJUSTMENT - COMMUNICATION EXPENSES
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
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 2.35% OF GROSS WAGES
230000	CONTRACTUAL SERVICES	MISC CONTRACTUAL SERVICES
COMMODITIES		
341000	DEPARTMENTAL SUPPLIES	MISC OFFICE SUPPLIES

CITY OF PARKERSBURG
 FY 2019 DEPARTMENTAL BUDGET
 414 FINANCE
 GENERAL FUND

ACCT	DESCRIPTION	2015-2016	2016-2017	2017-2018	YTD ACTUAL	% YTD/	2018-2019	FY 18-19
		ACTUAL	ACTUAL	ORIGINAL BUDGET	12/31/2017	BUDGET	BUDGET	VARIANCE
PERSONNEL SERVICES								
103000	DEPARTMENT HEAD SALARY	66,185	72,277	72,000	33,231	46.2%	72,000	-
103008	OVERTIME EXPENSE	213	36	2,000	-	0.0%	2,000	-
103315	OTHER SALARIES & WAGES	397,808	448,016	474,271	216,084	45.6%	474,271	-
103900	COMPENSATED ABSENCES	4,781	1,369	-	-	-	-	-
104000	FICA EXPENSE	34,189	37,541	41,943	17,797	42.4%	41,943	-
105000	HEALTH & LIFE INS PREMIUM	88,000	93,250	60,798	20,266	33.3%	61,910	1,112
106000	RETIREMENT EXPENSE	63,868	61,772	60,243	27,617	45.8%	54,877	(5,366)
111000	OTHER POST-EMPL BENEFITS	24,429	13,185	40,514	16,881	41.7%	42,105	1,591
		679,473	727,445	751,769	331,876	44.1%	749,106	(2,663)
CONTRACTUAL SERVICES								
211000	TELEPHONE/COMM EXPENSE	8,499	9,910	10,304	3,757	36.5%	10,030	(274)
212000	OUTSIDE PRINTING	16,906	10,870	3,200	1,906	59.6%	4,000	800
214000	TRAVEL	1,549	1,257	2,000	1,045	52.2%	1,200	(800)
216000	MAINT & REPAIR - EQUIPMENT	46,762	2,604	10,000	137	1.4%	2,500	(7,500)
218000	POSTAGE	97,854	91,687	75,000	37,139	49.5%	78,000	3,000
219000	BUILDING & EQUIP RENTS/LEASE	20,748	16,401	1,980	-	0.0%	780	(1,200)
220000	ADVERTISING & LEGAL PUBLICATION	2,648	5,816	5,000	2,784	55.7%	5,000	-
221000	TRAINING & EDUCATION	2,599	1,019	4,500	2,008	44.6%	4,500	-
222000	DUES & SUBSCRIPTIONS	1,697	2,029	2,500	699	28.0%	2,500	-
222050	LICENSES & SUBSCRIPTIONS - IT	-	-	-	-	-	80,650	80,650
224000	AUDIT COSTS	25,900	20,900	30,000	-	0.0%	25,000	(5,000)
226000	AUTO & LIABILITY INS PREMIUM	7,414	14,956	16,958	9,472	55.9%	16,403	(555)
226004	FIDELITY & SURETY BONDS	875	1,669	1,900	566	29.8%	1,900	-
226005	WORKERS COMP PREMIUM	8,347	9,436	10,034	1,875	18.7%	12,874	2,840
228000	FREIGHT	39	443	400	51	12.9%	400	-
229000	COURT COSTS	6,819	15,636	22,000	10,696	48.6%	25,000	3,000
230000	CONTRACTUAL SERVICES	33,633	87,435	104,000	80,880	77.8%	40,000	(64,000)
230050	CONTRACTUAL SERVICES - IT	-	-	-	-	-	5,000	5,000
240000	REFUNDS & REIMBURSEMENTS	2,161	-	-	-	-	-	-
		284,449	292,067	299,776	153,015	51.0%	315,737	15,961
COMMODITIES								
341000	DEPARTMENTAL SUPPLIES	19,176	29,207	25,000	6,454	25.8%	18,000	(7,000)
341050	DEPARTMENTAL SUPPLIES - IT	-	-	-	-	-	3,000	3,000
353000	COMPUTER SOFTWARE	-	5,413	6,000	30,010	500.2%	2,500	(3,500)
		19,176	34,620	31,000	36,465	117.6%	23,500	(7,500)
CAPITAL OUTLAY								
459000	CAPITAL OUTLAY - EQUIPMENT	25,874	37,180	-	-	-	12,000	12,000
		25,874	37,180	-	-	-	12,000	12,000
NON-OPERATING								
676000	BAD DEBT EXPENSE	-	-	225,000	70,557	31.4%	385,000	160,000
		-	-	225,000	70,557	31.4%	385,000	160,000
		1,008,972	1,091,312	1,307,545	591,913	45.3%	1,485,343	177,798

ACCT	DESCRIPTION	EXPLANATION
PERSONNEL SERVICES		
103000	DEPARTMENT HEAD SALARY	SEE POSITION LISTING
103008	OVERTIME EXPENSE	ESTIMATE OF ANNUAL OVERTIME (IT TECH ADDITION)
103315	OTHER SALARIES & WAGES	SEE POSITION LISTING
103900	COMPENSATED ABSENCES	ANNUAL COMPENSATED ABSENCES ADJUSTMENT
104000	FICA EXPENSE	CALCULATED AT 7.65% OF GROSS WAGES
105000	HEALTH & LIFE INS PREMIUM	CURRENT YEAR HEALTH/LIFE ALLOCATION - RATES CONSISTENT
106000	RETIREMENT EXPENSE	CALCULATED 10% OF GROSS WAGES
111000	OTHER POST-EMPL BENEFITS	RHBT INSURANCE PREMIUMS
CONTRACTUAL SERVICES		
211000	TELEPHONE/COMM EXPENSE	CURRENT YEAR ALLOCATION ADJUSTMENT - COMMUNICATION EXPENSES
212000	OUTSIDE PRINTING	CHECKS, ENVELOPES, STATIONARY, FORMS
214000	TRAVEL	TRAVEL RELATED TO TRAINING & CONFERENCE - GFOA, WVML, MISC
216000	MAINT & REPAIR - EQUIPMENT	COPIER MAINTENANCE, PRINTER MAINTENANCE, CONTINGENT EQUIPMENT REPAIR
218000	POSTAGE	CITY-WIDE POSTAGE EXPENSE ESTIMATE
219000	BUILDING & EQUIP RENTS/LEASE	DEPARTMENTAL COPIERS
220000	ADVERTISING & LEGAL PUBLICATION	VARIOUS LEGAL PUBLICATIONS RELATED TO BIDDING, ETC.
221000	TRAINING & EDUCATION	WVML, GFOA, STATE AUDITOR MEETINGS, REQUIRED CPA CONTINUING ED, IT TRAINING
222000	DUES & SUBSCRIPTIONS	WVSCPA, AICPA, WV BOARD OF ACCOUNTANCY, NATIONAL GFOA, LOCAL GFOA, MISC
222050	LICENSES & SUBSCRIPTIONS - IT	RECLASSIFIED - ERP LICENSING/SUPPORT \$68,000, WINDOWS SERVER \$6,000, VARIOUS OTHER \$6,650
224000	AUDIT COSTS	AUDIT COSTS ALLOCATED \$25,000 GF, \$7,500 PARKING FUND, \$12,500 BRIDGE FUND
226000	AUTO & LIABILITY INS PREMIUM	CURRENT YEAR ALLOCATION ADJUSTMENT
226004	FIDELITY & SURETY BONDS	ANNUAL BONDING RENEWAL
226005	WORKERS COMP PREMIUM	CALCULATED AT 2.35% OF GROSS WAGES
228000	FREIGHT	MISC FREIGHT COSTS FOR DELIVERED ITEMS
229000	COURT COSTS	FEES FOR COLLECTION PROCEEDINGS, FILING SUIT ON DELINQUENT ACCTS (ALL BILLED)
230000	CONTRACTUAL SERVICES	\$8,000 PROC SERVER (ALL BILLED), \$30,000 BILL PROCESSING, MISC
230050	CONTRACTUAL SERVICES - IT	RECLASSIFIED - IT NETWORK CONSULTING/TROUBLESHOOTING (AS NEEDED)
240000	REFUNDS & REIMBURSEMENTS	REFUNDS TO CUSTOMERS OF PRIOR YEAR PAYMENTS
COMMODITIES		
341000	DEPARTMENTAL SUPPLIES	OFFICE SUPPLIES AND MATERIALS
341050	DEPARTMENTAL SUPPLIES - IT	RECLASSIFIED - CITY-WIDE IT SUPPLIES: CABLING, WI-FI ACCESS POINTS, UPS BATTERIES, ETC.
353000	COMPUTER SOFTWARE	GOVERLAN AUTOMATION SOFTWARE
CAPITAL OUTLAY		
459000	CAPITAL OUTLAY - EQUIPMENT	2 NETWORK SWITCHES SERVICING CITY-WIDE
NON-OPERATING		
676000	BAD DEBT EXPENSE	G&W, VACANT PROPERTY & MO. BILLING WRITE-OFFS (INCREASE EXPECTED WITH RATE INCREASE)

CITY OF PARKERSBURG
 FY 2019 DEPARTMENTAL BUDGET
 415 CITY CLERK
 GENERAL FUND

ACCT	DESCRIPTION	2015-2016	2016-2017	2017-2018	YTD ACTUAL	% YTD/	2018-2019	FY 18-19
		ACTUAL	ACTUAL	ORIGINAL BUDGET	12/31/2017	BUDGET	BUDGET	VARIANCE
PERSONNEL SERVICES								
103000	DEPARTMENT HEAD SALARY	16,407	15,988	20,000	9,153	45.8%	20,000	-
103315	OTHER SALARIES & WAGES	8,762	8,576	8,618	3,978	46.2%	8,618	-
103900	COMPENSATED ABSENCES	422	77	-	-	-	-	-
104000	FICA EXPENSE	2,050	1,839	2,189	985	45.0%	2,189	-
105000	HEALTH & LIFE INS PREMIUM	-	5,928	2,806	935	33.3%	2,857	51
106000	RETIREMENT EXPENSE	1,422	1,004	948	430	45.3%	862	(86)
111000	OTHER POST-EMPL BENEFITS	408	1,181	1,870	779	41.7%	1,943	73
		29,471	34,593	36,431	16,260	44.6%	36,469	38
CONTRACTUAL SERVICES								
211000	TELEPHONE/COMM EXPENSE	855	1,207	1,116	417	37.3%	1,140	24
212000	OUTSIDE PRINTING	62	23	500	28	5.6%	500	-
214000	TRAVEL	823	1,319	3,500	831	23.8%	3,000	(500)
216000	MAINT & REPAIR - EQUIPMENT	877	712	700	261	37.3%	800	100
220000	ADVERTISING & LEGAL PUBLICATION	86	5,679	150	699	465.8%	400	250
221000	TRAINING & EDUCATION	520	700	1,500	495	33.0%	1,200	(300)
222000	DUES & SUBSCRIPTIONS	328	369	275	200	72.7%	275	-
226000	AUTO & LIABILITY INS PREMIUM	1,409	1,288	1,913	371	19.4%	838	(1,075)
226005	WORKERS COMP PREMIUM	459	447	524	99	18.8%	673	149
230000	CONTRACTUAL SERVICES	10,879	13,382	4,000	2,722	68.0%	4,000	-
		16,298	25,146	14,178	6,198	43.7%	12,826	(1,352)
COMMODITIES								
341000	DEPARTMENTAL SUPPLIES	933	1,971	2,000	103	5.1%	2,000	-
341001	SUPPLIES - POLICE CIVIL SERVICE	1,908	3,485	-	-	-	-	-
341002	SUPPLIES - FIRE CIVIL SERVICE	-	3,637	-	-	-	-	-
		2,841	9,093	2,000	103	5.1%	2,000	-
		48,610	68,832	52,609	22,560	42.9%	51,295	(1,314)

ACCT	DESCRIPTION	EXPLANATION
PERSONNEL SERVICES		
103000	DEPARTMENT HEAD SALARY	SEE POSITION LISTING
103315	OTHER SALARIES & WAGES	SEE POSITION LISTING
103900	COMPENSATED ABSENCES	ANNUAL COMPENSATED ABSENCES ADJUSTMENT
104000	FICA EXPENSE	CALCULATED AT 7.65% OF GROSS WAGES
105000	HEALTH & LIFE INS PREMIUM	CURRENT YEAR HEALTH/LIFE ALLOCATION - RATES CONSISTENT
106000	RETIREMENT EXPENSE	CALCULATED 10% OF GROSS WAGES
111000	OTHER POST-EMPL BENEFITS	RHBT INSURANCE PREMIUMS
CONTRACTUAL SERVICES		
211000	TELEPHONE/COMM EXPENSE	CURRENT YEAR ALLOCATION ADJUSTMENT - COMMUNICATION EXPENSES
212000	OUTSIDE PRINTING	STATIONARY, ENVELOPES, ETC.
214000	TRAVEL	TRAVEL FOR WVML, CLERK TRAINING, NLC, ETC.
216000	MAINT & REPAIR - EQUIPMENT	COPIER MAINTENANCE AGREEMENT
220000	ADVERTISING & LEGAL PUBLICATION	MISC LEGAL PUBLICATIONS, PD/FD CIVIL SERVICE MOVED TO 407
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 2.35% OF GROSS WAGES
230000	CONTRACTUAL SERVICES	PD/FD CIVIL SERVICE MOVED TO 407; CODIFIED ORDINANCE UPDATE
COMMODITIES		
341000	DEPARTMENTAL SUPPLIES	GENERAL OFFICE SUPPLIES
341001	SUPPLIES - POLICE CIVIL SERVICE	MOVED TO 407
341002	SUPPLIES - FIRE CIVIL SERVICE	MOVED TO 407

CITY OF PARKERSBURG
 FY 2019 DEPARTMENTAL BUDGET
 416 MUNICIPAL JUDGE
 GENERAL FUND

ACCT	DESCRIPTION	2015-2016	2016-2017	2017-2018	YTD ACTUAL 12/31/2017	% YTD/ BUDGET	2018-2019	FY 18-19
		ACTUAL	ACTUAL	ORIGINAL BUDGET			BUDGET	VARIANCE
PERSONNEL SERVICES								
103000	DEPARTMENT HEAD SALARY	20,753	19,026	19,152	8,839	46.2%	19,152	-
103008	OVERTIME EXPENSE	79	-	500	72	14.4%	500	-
103315	OTHER SALARIES & WAGES	52,544	53,494	46,464	21,445	46.2%	46,464	-
103900	COMPENSATED ABSENCES	1,450	(1,372)	-	-	-	-	-
104000	FICA EXPENSE	5,719	5,281	5,057	2,222	43.9%	5,057	-
105000	HEALTH & LIFE INS PREMIUM	16,000	21,171	7,795	2,597	33.3%	7,937	142
106000	RETIREMENT EXPENSE	9,278	8,231	7,256	3,320	45.7%	6,625	(631)
111000	OTHER POST-EMPL BENEFITS	5,091	2,197	5,194	2,164	41.7%	5,398	204
		110,913	108,028	91,418	40,659	44.5%	91,133	(285)
CONTRACTUAL SERVICES								
211000	TELEPHONE/COMM EXPENSE	1,074	1,570	1,640	570	34.8%	1,530	(110)
212000	OUTSIDE PRINTING	98	61	600	26	4.3%	600	-
214000	TRAVEL	-	-	500	-	0.0%	500	-
216000	MAINT & REPAIR - EQUIPMENT	696	545	1,000	-	0.0%	1,000	-
221000	TRAINING & EDUCATION	250	-	500	-	0.0%	500	-
226000	AUTO & LIABILITY INS PREMIUM	1,106	2,397	2,174	1,031	47.4%	2,395	221
226004	FIDELITY & SURETY BONDS	-	166	200	75	37.5%	200	-
226005	WORKERS COMP PREMIUM	1,154	1,270	1,210	232	19.2%	1,551	341
230000	CONTRACTUAL SERVICES	4,288	3,050	2,600	1,486	57.2%	3,000	400
240000	REFUNDS & REIMBURSEMENTS	4,427	1,159	-	637	-	-	-
		13,093	10,219	10,424	4,058	38.9%	11,276	852
COMMODITIES								
341000	DEPARTMENTAL SUPPLIES	969	2,415	1,000	253	25.3%	2,400	1,400
		969	2,415	1,000	253	25.3%	2,400	1,400
		124,975	120,662	102,842	44,970	43.7%	104,809	1,967

ACCT	DESCRIPTION	EXPLANATION
PERSONNEL SERVICES		
103000	DEPARTMENT HEAD SALARY	SEE POSITION LISTING
103008	OVERTIME EXPENSE	ESTIMATE OF ANNUAL OVERTIME
103315	OTHER SALARIES & WAGES	SEE POSITION LISTING
103900	COMPENSATED ABSENCES	ANNUAL COMPENSATED ABSENCES ADJUSTMENT
104000	FICA EXPENSE	CALCULATED AT 7.65% OF GROSS WAGES
105000	HEALTH & LIFE INS PREMIUM	CURRENT YEAR HEALTH/LIFE ALLOCATION - RATES CONSISTENT
106000	RETIREMENT EXPENSE	CALCULATED 10% OF GROSS WAGES
111000	OTHER POST-EMPL BENEFITS	RHBT INSURANCE PREMIUMS
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
221000	TRAINING & EDUCATION	REQUIRED TRAINING ONLY - JUDGE AND STAFF
226000	AUTO & LIABILITY INS PREMIUM	CURRENT YEAR ALLOCATION ADJUSTMENT
226004	FIDELITY & SURETY BONDS	ANNUAL BOND RENEWAL
226005	WORKERS COMP PREMIUM	CALCULATED AT 2.35% OF GROSS WAGES
230000	CONTRACTUAL SERVICES	MISC CONTRACTUAL SERVICES
240000	REFUNDS & REIMBURSEMENTS	REFUNDS OF FINES & PENALTIES
COMMODITIES		
341000	DEPARTMENTAL SUPPLIES	MISC OFFICE SUPPLIES, PC FOR MUNICIPAL CLERK

CITY OF PARKERSBURG
 FY 2019 DEPARTMENTAL BUDGET
 417 CITY ATTORNEY
 GENERAL FUND

ACCT	DESCRIPTION	2015-2016	2016-2017	2017-2018	YTD ACTUAL 12/31/2017	% YTD/ BUDGET	2018-2019	FY 18-19 VARIANCE
		ACTUAL	ACTUAL	ORIGINAL BUDGET			BUDGET	
PERSONNEL SERVICES								
103000	DEPARTMENT HEAD SALARY	50,494	50,192	50,000	23,077	46.2%	50,000	-
103008	OVERTIME EXPENSE	3	432	250	-	0.0%	250	-
103315	OTHER SALARIES & WAGES	65,173	65,395	69,798	32,027	45.9%	69,798	-
103900	COMPENSATED ABSENCES	2,306	(815)	-	-	-	-	-
104000	FICA EXPENSE	8,066	7,727	9,184	3,602	39.2%	9,184	-
105000	HEALTH & LIFE INS PREMIUM	16,000	23,289	7,015	2,338	33.3%	7,143	128
106000	RETIREMENT EXPENSE	15,970	13,624	13,198	6,044	45.8%	12,011	(1,187)
111000	OTHER POST-EMPL BENEFITS	5,600	1,923	4,675	1,948	41.7%	4,858	183
		163,611	161,767	154,120	69,036	44.8%	153,244	(876)
CONTRACTUAL SERVICES								
211000	TELEPHONE/COMM EXPENSE	444	1,384	1,424	470	33.0%	1,318	(106)
212000	OUTSIDE PRINTING	100	62	300	-	0.0%	300	-
216000	MAINT & REPAIR - EQUIPMENT	273	222	1,000	28	2.8%	1,000	-
219000	BUILDING & EQUIP RENTS/LEASE	614	237	359	130	36.1%	359	-
220000	ADVERTISING & LEGAL PUBLICATION	79	100	250	-	0.0%	250	-
222000	DUES & SUBSCRIPTIONS	4,542	4,342	5,600	3,963	70.8%	5,600	-
226000	AUTO & LIABILITY INS PREMIUM	3,884	2,098	1,957	928	47.4%	2,395	438
226004	FIDELITY & SURETY BONDS	-	206	200	-	0.0%	200	-
226005	WORKERS COMP PREMIUM	2,096	2,082	2,197	421	19.1%	2,820	623
228000	FREIGHT	26	62	-	-	-	-	-
229000	COURT COSTS	1,012	134	1,500	136	9.1%	1,500	-
230000	CONTRACTUAL SERVICES	1,532	-	750	-	0.0%	750	-
		14,603	10,929	15,537	6,076	39.1%	16,492	955
COMMODITIES								
341000	DEPARTMENTAL SUPPLIES	198	490	900	387	43.0%	900	-
		198	490	900	387	43.0%	900	-
		178,412	173,185	170,557	75,499	44.3%	170,636	79

ACCT	DESCRIPTION	EXPLANATION
PERSONNEL SERVICES		
103000	DEPARTMENT HEAD SALARY	SEE POSITION LISTING
103008	OVERTIME EXPENSE	ESTIMATE OF ANNUAL OVERTIME
103315	OTHER SALARIES & WAGES	SEE POSITION LISTING
103900	COMPENSATED ABSENCES	ANNUAL COMPENSATED ABSENCES ADJUSTMENT
104000	FICA EXPENSE	CALCULATED AT 7.65% OF GROSS WAGES
105000	HEALTH & LIFE INS PREMIUM	CURRENT YEAR HEALTH/LIFE ALLOCATION - RATES CONSISTENT
106000	RETIREMENT EXPENSE	CALCULATED 10% OF GROSS WAGES
111000	OTHER POST-EMPL BENEFITS	RHBT INSURANCE PREMIUMS
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
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 RENEWAL
226005	WORKERS COMP PREMIUM	CALCULATED AT 2.35% OF GROSS WAGES
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

CITY OF PARKERSBURG
 FY 2019 DEPARTMENTAL BUDGET
 420 ENGINEERING
 GENERAL FUND

ACCT	DESCRIPTION	2017-2018						
		2015-2016 ACTUAL	2016-2017 ACTUAL	ORIGINAL BUDGET	YTD ACTUAL 12/31/2017	% YTD/ BUDGET	2018-2019 BUDGET	FY 18-19 VARIANCE
PERSONNEL SERVICES								
103000	DEPARTMENT HEAD SALARY	68,672	69,242	69,700	30,393	43.6%	69,700	-
103008	OVERTIME EXPENSE	1,719	2,754	2,000	1,000	50.0%	2,000	-
103315	OTHER SALARIES & WAGES	145,439	146,682	147,381	69,816	47.4%	147,381	-
103900	COMPENSATED ABSENCES	(1,287)	3,077	-	-		-	-
104000	FICA EXPENSE	15,891	15,543	16,760	7,165	42.7%	16,760	-
105000	HEALTH & LIFE INS PREMIUM	40,000	38,109	21,046	7,015	33.3%	21,430	384
106000	RETIREMENT EXPENSE	29,854	26,046	24,032	11,129	46.3%	21,958	(2,074)
111000	OTHER POST-EMPL BENEFITS	9,161	4,944	14,024	5,843	41.7%	14,575	551
		309,449	306,397	294,943	132,361	44.9%	293,804	(1,139)
CONTRACTUAL SERVICES								
211000	TELEPHONE/COMM EXPENSE	1,749	4,275	4,354	1,843	42.3%	4,858	504
212000	OUTSIDE PRINTING	772	412	600	192	31.9%	700	100
214000	TRAVEL	-	11	500	182	36.4%	500	-
216000	MAINT & REPAIR - EQUIPMENT	2,472	315	1,000	342	34.2%	1,000	-
219000	BUILDING & EQUIP RENTS/LEASE	500	2,898	3,150	1,250	39.7%	150	(3,000)
220000	ADVERTISING & LEGAL PUBLICATION	57	180	200	84	42.1%	250	50
221000	TRAINING & EDUCATION	-	199	500	99	19.8%	800	300
222000	DUES & SUBSCRIPTIONS	285	275	2,350	100	4.3%	11,350	9,000
225000	LAUNDRY & DRY CLEANING	-	-	-	-		2,000	2,000
226000	AUTO & LIABILITY INS PREMIUM	6,574	7,462	7,772	3,867	49.8%	7,895	123
226004	FIDELITY & SURETY BONDS	-	-	200	-	0.0%	200	-
226005	WORKERS COMP PREMIUM	3,912	3,979	4,010	770	19.2%	5,138	1,128
228000	FREIGHT	-	-	50	-	0.0%	50	-
230000	CONTRACTUAL SERVICES	3,486	10,240	4,000	2,196	54.9%	7,000	3,000
		19,806	30,245	28,686	10,924	38.1%	41,891	13,205
COMMODITIES								
341000	DEPARTMENTAL SUPPLIES	2,502	3,240	2,000	1,027	51.3%	2,000	-
343001	AUTOMOBILE GASOLINE	1,113	1,421	1,800	523	29.0%	1,800	-
345000	UNIFORM EXPENSE	1,263	926	1,500	882	58.8%	1,000	(500)
		4,879	5,586	5,300	2,432	45.9%	4,800	(500)
CAPITAL OUTLAY								
459000	CAPITAL OUTLAY - EQUIPMENT	24,442	-	-	-		-	-
		24,442	-	-	-		-	-
		358,575	342,228	328,929	145,718	44.3%	340,495	11,566

ACCT	DESCRIPTION	EXPLANATION
PERSONNEL SERVICES		
103000	DEPARTMENT HEAD SALARY	SEE POSITION LISTING
103008	OVERTIME EXPENSE	ESTIMATE OF ANNUAL OVERTIME
103315	OTHER SALARIES & WAGES	SEE POSITION LISTING
103900	COMPENSATED ABSENCES	ANNUAL COMPENSATED ABSENCES ADJUSTMENT
104000	FICA EXPENSE	CALCULATED AT 7.65% OF GROSS WAGES
105000	HEALTH & LIFE INS PREMIUM	CURRENT YEAR HEALTH/LIFE ALLOCATION - RATES CONSISTENT
106000	RETIREMENT EXPENSE	CALCULATED 10% OF GROSS WAGES
111000	OTHER POST-EMPL BENEFITS	RHBT INSURANCE PREMIUMS
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
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., ARCGIS SUBSCRIPTION
225000	LAUNDRY & DRY CLEANING	ESTIMATE OF DEPARTMENTAL UNIFORM NEEDS
226000	AUTO & LIABILITY INS PREMIUM	CURRENT YEAR ALLOCATION ADJUSTMENT
226004	FIDELITY & SURETY BONDS	ANNUAL BOND RENEWAL
226005	WORKERS COMP PREMIUM	CALCULATED AT 2.35% OF GROSS WAGES
228000	FREIGHT	MISC FREIGHT CHARGES ON ITEMS RECEIVED
230000	CONTRACTUAL SERVICES	MISC CONTRACTUAL SERVICES; AERIAL PHOTOGRAPHY
COMMODITIES		
341000	DEPARTMENTAL SUPPLIES	MISC OFFICE SUPPLIES
343001	AUTOMOBILE GASOLINE	ESTIMATE OF ANNUAL FUEL COSTS, PRICES EXPECTED TO REMAIN CONSTANT
345000	UNIFORM EXPENSE	ESTIMATE OF DEPARTMENTAL UNIFORM NEEDS (INCLUDES TAXABLE BENEFITS)
CAPITAL OUTLAY		
459000	CAPITAL OUTLAY - EQUIPMENT	

CITY OF PARKERSBURG
 FY 2019 DEPARTMENTAL BUDGET
 421 DEVELOPMENT
 GENERAL FUND

ACCT	DESCRIPTION	2015-2016	2016-2017	2017-2018	YTD ACTUAL 12/31/2017	% YTD/ BUDGET	2018-2019	FY 18-19 VARIANCE
		ACTUAL	ACTUAL	ORIGINAL BUDGET			BUDGET	
PERSONNEL SERVICES								
103000	DEPARTMENT HEAD SALARY	60,593	60,231	60,000	27,692	46.2%	72,000	12,000
103008	OVERTIME EXPENSE	-	-	1,000	-	0.0%	1,000	-
103315	OTHER SALARIES & WAGES	154,942	152,006	157,266	72,584	46.2%	157,266	-
103900	COMPENSATED ABSENCES	(4,632)	272	-	-	-	-	-
104000	FICA EXPENSE	15,895	15,159	16,697	6,991	41.9%	17,615	918
105000	HEALTH & LIFE INS PREMIUM	48,000	42,344	23,384	7,795	33.3%	23,811	427
106000	RETIREMENT EXPENSE	28,741	25,278	23,976	11,031	46.0%	23,052	(924)
111000	OTHER POST-EMPL BENEFITS	12,215	5,494	15,582	6,493	41.7%	16,194	612
		315,754	300,783	297,905	132,586	44.5%	310,938	13,033
CONTRACTUAL SERVICES								
211000	TELEPHONE/COMM EXPENSE	2,022	5,177	5,176	1,714	33.1%	4,733	(443)
212000	OUTSIDE PRINTING	352	193	1,500	293	19.6%	1,500	-
214000	TRAVEL	4,474	5,368	6,000	-	0.0%	5,000	(1,000)
216000	MAINT & REPAIR - EQUIPMENT	245	345	-	-	-	-	-
218000	POSTAGE	228	-	-	-	-	-	-
220000	ADVERTISING & LEGAL PUBLICATION	5,238	1,645	3,000	569	19.0%	3,000	-
220001	ADVERTISING - TASTE OF PKSBG	4,125	-	-	-	-	-	-
221000	TRAINING & EDUCATION	2,860	2,550	3,500	485	13.9%	3,500	-
222000	DUES & SUBSCRIPTIONS	1,903	2,322	2,000	444	22.2%	10,000	8,000
226000	AUTO & LIABILITY INS PREMIUM	3,086	7,261	7,791	3,815	49.0%	7,659	(132)
226005	WORKERS COMP PREMIUM	3,926	3,867	3,994	762	19.1%	5,406	1,412
230000	CONTRACTUAL SERVICES	124,249	26,281	35,000	6,519	18.6%	127,750	92,750
		152,708	55,010	67,961	14,601	21.5%	168,548	100,587
COMMODITIES								
341000	DEPARTMENTAL SUPPLIES	2,563	2,528	20,500	2,911	14.2%	10,000	(10,500)
341002	SUPPLIES - FT NEAL PROJECT	16,932	-	-	-	-	-	-
343001	AUTOMOBILE GASOLINE	852	718	500	208	41.7%	1,000	500
		20,347	3,246	21,000	3,120	14.9%	11,000	(10,000)
CAPITAL OUTLAY								
458000	CAPITAL OUTLAY - OTHER IMP	15,902	89,695	20,000	-	0.0%	-	(20,000)
		15,902	89,695	20,000	-	0.0%	-	(20,000)
		504,711	448,733	406,866	150,307	36.9%	490,486	83,620

ACCT	DESCRIPTION	EXPLANATION
PERSONNEL SERVICES		
103000	DEPARTMENT HEAD SALARY	SEE POSITION LISTING
103008	OVERTIME EXPENSE	ESTIMATE OF ANNUAL OVERTIME
103315	OTHER SALARIES & WAGES	SEE POSITION LISTING
103900	COMPENSATED ABSENCES	ANNUAL COMPENSATED ABSENCES ADJUSTMENT
104000	FICA EXPENSE	CALCULATED AT 7.65% OF GROSS WAGES
105000	HEALTH & LIFE INS PREMIUM	CURRENT YEAR HEALTH/LIFE ALLOCATION - RATES CONSISTENT
106000	RETIREMENT EXPENSE	CALCULATED 10% OF GROSS WAGES
111000	OTHER POST-EMPL BENEFITS	RHBT INSURANCE PREMIUMS
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
220001	ADVERTISING - TASTE OF PKSBG	
221000	TRAINING & EDUCATION	REGISTRATION FEES FOR TRAININGS AND CONFERENCES
222000	DUES & SUBSCRIPTIONS	APA, WVAPA, AICP, PAZ, ROTARY, CHAMBER, VARIOUS PUBLICATIONS; ARCGIS LICENSE, CRM LICENSE
226000	AUTO & LIABILITY INS PREMIUM	CURRENT YEAR ALLOCATION ADJUSTMENT
226005	WORKERS COMP PREMIUM	CALCULATED AT 2.35% OF GROSS WAGES
230000	CONTRACTUAL SERVICES	WEBSITE UPDATES, 10-YR MASTER PLAN UPDATE (STATUTORY REQUIREMENT) \$120K
COMMODITIES		
341000	DEPARTMENTAL SUPPLIES	OFFICE SUPPLIES \$4,500; LAPTOP \$1,500, MPC LED SCREEN \$1,500, PT PARK BANNERS \$2,500
341002	SUPPLIES - FT NEAL PROJECT	
343001	AUTOMOBILE GASOLINE	ESTIMATE OF ANNUAL FUEL COSTS, PRICES EXPECTED TO REMAIN CONSTANT
CAPITAL OUTLAY		
458000	CAPITAL OUTLAY - OTHER IMP	

CITY OF PARKERSBURG
 FY 2019 DEPARTMENTAL BUDGET
 422 PERSONNEL
 GENERAL FUND

ACCT	DESCRIPTION	2015-2016	2016-2017	2017-2018	YTD ACTUAL 12/31/2017	% YTD/ BUDGET	2018-2019	FY 18-19
		ACTUAL	ACTUAL	ORIGINAL BUDGET			BUDGET	VARIANCE
PERSONNEL SERVICES								
103000	DEPARTMENT HEAD SALARY	64,633	62,810	62,000	28,615	46.2%	72,000	10,000
103008	OVERTIME EXPENSE	3	431	250	-	0.0%	250	-
103315	OTHER SALARIES & WAGES	31,355	31,399	35,651	16,267	45.6%	35,651	-
103900	COMPENSATED ABSENCES	(5,800)	(2,514)	-	-	-	-	-
104000	FICA EXPENSE	7,209	6,822	7,490	3,150	42.1%	8,255	765
105000	HEALTH & LIFE INS PREMIUM	14,000	14,821	9,354	3,118	33.3%	9,525	171
106000	RETIREMENT EXPENSE	13,248	10,299	10,762	4,919	45.7%	10,796	34
111000	OTHER POST-EMPL BENEFITS	3,563	1,923	6,233	2,597	41.7%	6,478	245
		128,210	125,991	131,740	58,666	44.5%	142,955	11,215
CONTRACTUAL SERVICES								
211000	TELEPHONE/COMM EXPENSE	958	2,215	2,199	841	38.3%	2,131	(68)
212000	OUTSIDE PRINTING	152	91	200	20	10.0%	200	-
214000	TRAVEL	564	217	1,000	227	22.7%	1,000	-
216000	MAINT & REPAIR - EQUIPMENT	258	253	500	28	5.7%	500	-
219000	BUILDING & EQUIP RENTS/LEASE	614	237	359	130	36.1%	359	-
220000	ADVERTISING & LEGAL PUBLICATION	27	100	750	-	0.0%	300	(450)
221000	TRAINING & EDUCATION	1,028	2,478	2,000	398	19.9%	3,000	1,000
222000	DUES & SUBSCRIPTIONS	552	727	750	119	15.8%	750	-
226000	AUTO & LIABILITY INS PREMIUM	1,463	2,098	2,609	1,237	47.4%	2,395	(214)
226005	WORKERS COMP PREMIUM	1,740	1,604	1,792	343	19.1%	2,535	743
230000	CONTRACTUAL SERVICES	12,352	11,814	15,000	2,715	18.1%	15,000	-
		19,708	21,904	27,159	6,058	22.3%	28,170	1,011
COMMODITIES								
341000	DEPARTMENTAL SUPPLIES	2,824	3,109	2,000	1,055	52.7%	3,000	1,000
		2,824	3,109	2,000	1,055	52.7%	3,000	1,000
CAPITAL OUTLAY								
459000	CAPITAL OUTLAY - EQUIPMENT	16,659	-	-	-	-	-	-
		16,659	-	-	-	-	-	-
		167,401	151,003	160,899	65,779	40.9%	174,125	13,226

ACCT	DESCRIPTION	EXPLANATION
PERSONNEL SERVICES		
103000	DEPARTMENT HEAD SALARY	SEE POSITION LISTING
103008	OVERTIME EXPENSE	ESTIMATE OF ANNUAL OVERTIME
103315	OTHER SALARIES & WAGES	SEE POSITION LISTING
103900	COMPENSATED ABSENCES	ANNUAL COMPENSATED ABSENCES ADJUSTMENT
104000	FICA EXPENSE	CALCULATED AT 7.65% OF GROSS WAGES
105000	HEALTH & LIFE INS PREMIUM	CURRENT YEAR HEALTH/LIFE ALLOCATION - RATES CONSISTENT
106000	RETIREMENT EXPENSE	CALCULATED 10% OF GROSS WAGES
111000	OTHER POST-EMPL BENEFITS	RHBT INSURANCE PREMIUMS
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
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; EMPLOYEE TRAINING FEES
222000	DUES & SUBSCRIPTIONS	SHRM, WVMHRA, SPVR NEWSLETTER, WORKFORCE JOURNAL
226000	AUTO & LIABILITY INS PREMIUM	CURRENT YEAR ALLOCATION ADJUSTMENT
226005	WORKERS COMP PREMIUM	CALCULATED AT 2.35% OF GROSS WAGES
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 2019 DEPARTMENTAL BUDGET
 436 CODE ADMINISTRATION
 GENERAL FUND

ACCT	DESCRIPTION	2015-2016	2016-2017	2017-2018	YTD ACTUAL 12/31/2017	% YTD/ BUDGET	2018-2019 BUDGET	FY 18-19 VARIANCE
		ACTUAL	ACTUAL	ORIGINAL BUDGET				
PERSONNEL SERVICES								
103000	DEPARTMENT HEAD SALARY	49,944	50,268	50,528	23,320	46.2%	50,528	-
103008	OVERTIME EXPENSE	935	678	1,500	447	29.8%	1,500	-
103315	OTHER SALARIES & WAGES	212,274	213,600	217,114	100,634	46.4%	217,880	766
103900	COMPENSATED ABSENCES	(509)	1,550	-	-	-	-	-
104000	FICA EXPENSE	19,196	18,448	20,590	8,629	41.9%	20,648	58
105000	HEALTH & LIFE INS PREMIUM	56,000	59,280	32,738	10,913	33.3%	33,336	598
106000	RETIREMENT EXPENSE	36,378	31,508	29,556	13,684	46.3%	27,029	(2,527)
111000	OTHER POST-EMPL BENEFITS	14,251	7,691	21,815	9,090	41.7%	22,672	857
		388,470	383,023	373,841	166,717	44.6%	373,593	(248)
CONTRACTUAL SERVICES								
211000	TELEPHONE/COMM EXPENSE	3,349	8,069	9,074	3,048	33.6%	8,847	(227)
212000	OUTSIDE PRINTING	542	387	400	223	55.7%	500	100
214000	TRAVEL	3,045	2,963	3,000	1,322	44.1%	3,500	500
216000	MAINT & REPAIR - EQUIPMENT	1,755	302	900	342	38.0%	900	-
217000	MAINT & REPAIR - AUTOS	-	60	-	-	-	-	-
219000	BUILDING & EQUIP RENTS/LEASE	200	1,441	1,350	850	63.0%	150	(1,200)
220000	ADVERTISING & LEGAL PUBLICATION	8,779	1,643	3,500	621	17.7%	4,000	500
221000	TRAINING & EDUCATION	1,650	750	2,500	1,005	40.2%	2,500	-
222000	DUES & SUBSCRIPTIONS	735	200	1,000	-	0.0%	1,000	-
225000	LAUNDRY & DRY CLEANING	-	-	-	-	-	6,000	6,000
226000	AUTO & LIABILITY INS PREMIUM	5,847	11,560	12,302	6,136	49.9%	12,560	258
226005	WORKERS COMP PREMIUM	4,767	4,817	4,925	948	19.3%	6,335	1,410
230000	CONTRACTUAL SERVICES	92,703	38,694	75,000	16,230	21.6%	85,000	10,000
		123,372	70,886	113,951	30,724	27.0%	131,292	17,341
COMMODITIES								
341000	DEPARTMENTAL SUPPLIES	4,897	7,810	7,500	1,213	16.2%	8,000	500
343001	AUTOMOBILE GASOLINE	5,586	6,356	8,200	3,253	39.7%	8,200	-
345000	UNIFORM EXPENSE	2,921	2,433	4,500	1,092	24.3%	1,200	(3,300)
		13,404	16,599	20,200	5,559	27.5%	17,400	(2,800)
		525,245	470,508	507,992	202,999	40.0%	522,285	14,293

ACCT	DESCRIPTION	EXPLANATION
PERSONNEL SERVICES		
103000	DEPARTMENT HEAD SALARY	SEE POSITION LISTING
103008	OVERTIME EXPENSE	ESTIMATE OF ANNUAL OVERTIME
103315	OTHER SALARIES & WAGES	SEE POSITION LISTING
103900	COMPENSATED ABSENCES	ANNUAL COMPENSATED ABSENCES ADJUSTMENT
104000	FICA EXPENSE	CALCULATED AT 7.65% OF GROSS WAGES
105000	HEALTH & LIFE INS PREMIUM	CURRENT YEAR HEALTH/LIFE ALLOCATION - RATES CONSISTENT
106000	RETIREMENT EXPENSE	CALCULATED 10% OF GROSS WAGES
111000	OTHER POST-EMPL BENEFITS	RHBT INSURANCE PREMIUMS
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	REPAIR SERVICE CENTRALIZED TO 754
219000	BUILDING & EQUIP RENTS/LEASE	MISC EQUIPMENT RENTAL; COPIER LEASE PAID OFF
220000	ADVERTISING & LEGAL PUBLICATION	LEGAL NOTIFICATIONS FOR BZA APPEALS, DEMOLITIONS, ETC. (DEMO PROG. MOVED TO FUND 039)
221000	TRAINING & EDUCATION	WVCOA MANDATORY TRAINING REGISTRATION, ADDITIONAL CODE ENFORCEMENT EDUCATION
222000	DUES & SUBSCRIPTIONS	MISC DUES FOR CERTIFICATIONS
225000	LAUNDRY & DRY CLEANING	ESTIMATE OF DEPARTMENTAL UNIFORM NEEDS
226000	AUTO & LIABILITY INS PREMIUM	CURRENT YEAR ALLOCATION ADJUSTMENT
226005	WORKERS COMP PREMIUM	CALCULATED AT 2.35% OF GROSS WAGES
230000	CONTRACTUAL SERVICES	EMERGENCY DEMOS \$55,000; GRASS & WEEDS \$30,000; FILE SCAN/INDEX/DESTROY
COMMODITIES		
341000	DEPARTMENTAL SUPPLIES	CODE BOOK \$1,000; GENERAL OFFICE SUPPLIES \$4,000; ICC SOFTWARE
343001	AUTOMOBILE GASOLINE	ESTIMATE OF ANNUAL FUEL COSTS, PRICES EXPECTED TO REMAIN CONSTANT
345000	UNIFORM EXPENSE	ESTIMATE OF DEPARTMENTAL UNIFORM NEEDS (INCLUDES TAXABLE BENEFITS)

CITY OF PARKERSBURG
 FY 2019 DEPARTMENTAL BUDGET
 440 MUNICIPAL BUILDING
 GENERAL FUND

ACCT	DESCRIPTION	2017-2018						
		2015-2016 ACTUAL	2016-2017 ACTUAL	ORIGINAL BUDGET	YTD ACTUAL 12/31/2017	% YTD/ BUDGET	2018-2019 BUDGET	FY 18-19 VARIANCE
PERSONNEL SERVICES								
103000	DEPARTMENT HEAD SALARY	-	-	40,706	19,687	48.4%	32,261	(8,445)
103008	OVERTIME EXPENSE	8,154	2,942	5,000	1,679	33.6%	5,000	-
103315	OTHER SALARIES & WAGES	409,045	119,374	78,582	36,794	46.8%	54,766	(23,816)
103900	COMPENSATED ABSENCES	5,546	(14,164)	-	-	-	-	-
104000	FICA EXPENSE	31,889	8,657	9,509	4,150	43.6%	7,041	(2,468)
105000	HEALTH & LIFE INS PREMIUM	94,581	17,127	18,707	6,236	33.3%	14,287	(4,420)
106000	RETIREMENT EXPENSE	51,566	14,506	13,505	6,311	46.7%	9,328	(4,177)
111000	OTHER POST-EMPL BENEFITS	24,429	4,395	12,466	5,194	41.7%	9,717	(2,749)
		625,209	152,838	178,475	80,051	44.9%	132,400	(46,075)
CONTRACTUAL SERVICES								
211000	TELEPHONE/COMM EXPENSE	3,002	746	763	414	54.3%	739	(24)
212000	OUTSIDE PRINTING	356	61	250	-	0.0%	250	-
213000	UTILITIES - NATURAL GAS	11,850	277	-	-	-	-	-
213100	UTILITIES - ELECTRIC	220,922	143,262	149,970	58,430	39.0%	144,460	(5,510)
213200	UTILITIES - WATER & SEWER	32,430	14,284	13,748	6,346	46.2%	14,287	539
215000	MAINT & REPAIR - BUILDINGS	33,944	33,824	46,000	15,487	33.7%	46,000	-
216000	MAINT & REPAIR - EQUIPMENT	3,196	1,159	2,500	68	2.7%	2,000	(500)
217000	MAINT & REPAIR - AUTOS	192	226	-	-	-	-	-
219000	BUILDING & EQUIP RENTS/LEASE	69,163	-	1,000	-	0.0%	1,000	-
220000	ADVERTISING & LEGAL PUBLICATION	127	-	-	-	-	200	200
222000	DUES & SUBSCRIPTIONS	59	-	-	44	-	-	-
225000	LAUNDRY & DRY CLEANING	5,121	1,758	500	895	179.0%	4,731	4,231
226000	AUTO & LIABILITY INS PREMIUM	21,177	34,610	35,033	17,948	51.2%	22,041	(12,992)
226005	WORKERS COMP PREMIUM	7,531	2,228	2,275	454	19.9%	2,137	(138)
228000	FREIGHT	718	399	-	200	-	500	500
230000	CONTRACTUAL SERVICES	71,968	4,187	5,000	2,125	42.5%	5,000	-
230003	CONTRACTUAL SERVICES - MUSIC FEST	1,839	-	-	-	-	-	-
		483,594	237,020	257,039	102,411	39.8%	243,345	(13,694)
COMMODITIES								
341000	DEPARTMENTAL SUPPLIES	16,203	23,300	31,000	8,100	26.1%	31,000	-
343001	AUTOMOBILE GASOLINE	15,646	841	1,100	58	5.3%	700	(400)
345000	UNIFORM EXPENSE	4,739	1,395	3,550	575	16.2%	2,500	(1,050)
		65,512	25,536	35,650	8,733	24.5%	34,200	(1,450)
CAPITAL OUTLAY								
458000	CAPITAL OUTLAY - OTHER IMP	54,975	360,836	-	-	-	-	-
459000	CAPITAL OUTLAY - EQUIPMENT	28,592	-	-	-	-	-	-
		83,566	360,836	-	-	-	-	-
		1,257,882	776,230	471,164	191,196	40.6%	409,945	(61,219)

ACCT	DESCRIPTION	EXPLANATION
PERSONNEL SERVICES		
103000	DEPARTMENT HEAD SALARY	SEE POSITION LISTING
103008	OVERTIME EXPENSE	ESTIMATE OF ANNUAL OVERTIME
103315	OTHER SALARIES & WAGES	SEE POSITION LISTING
103900	COMPENSATED ABSENCES	ANNUAL COMPENSATED ABSENCES ADJUSTMENT
104000	FICA EXPENSE	CALCULATED AT 7.65% OF GROSS WAGES
105000	HEALTH & LIFE INS PREMIUM	CURRENT YEAR HEALTH/LIFE ALLOCATION - RATES CONSISTENT
106000	RETIREMENT EXPENSE	CALCULATED 10% OF GROSS WAGES
111000	OTHER POST-EMPL BENEFITS	RHBT INSURANCE PREMIUMS
CONTRACTUAL SERVICES		
211000	TELEPHONE/COMM EXPENSE	CURRENT YEAR ALLOCATION ADJUSTMENT - COMMUNICATION EXPENSES
212000	OUTSIDE PRINTING	MISC PRINTING COSTS
213000	UTILITIES - NATURAL GAS	CURRENT YEAR ALLOCATION ADJUSTMENT
213100	UTILITIES - ELECTRIC	CURRENT YEAR ALLOCATION ADJUSTMENT - RATE INCREASE
213200	UTILITIES - WATER & SEWER	CURRENT YEAR ALLOCATION ADJUSTMENT
215000	MAINT & REPAIR - BUILDINGS	REPAIR & MAINT TO CITY BUILDING, ELEVATOR, HVAC, ETC.
216000	MAINT & REPAIR - EQUIPMENT	REPAIR & MAINT TO VARIOUS EQUIPMENT
217000	MAINT & REPAIR - AUTOS	REPAIR SERVICE CENTRALIZED TO 754
219000	BUILDING & EQUIP RENTS/LEASE	MISC EQUIPMENT RENTALS AS NEEDED
220000	ADVERTISING & LEGAL PUBLICATION	MISC LEGAL ADVERTISING AS NECESSARY
222000	DUES & SUBSCRIPTIONS	
225000	LAUNDRY & DRY CLEANING	ESTIMATED LAUNDRY SERVICE COSTS
226000	AUTO & LIABILITY INS PREMIUM	CURRENT YEAR ALLOCATION ADJUSTMENT
226005	WORKERS COMP PREMIUM	CALCULATED AT 2.35% OF GROSS WAGES
228000	FREIGHT	MISC FREIGHT ON ITEMS RECEIVED
230000	CONTRACTUAL SERVICES	MISC SERVICES, FIRE EXTINGUISHER/ALARM SERVICE, ETC.
230003	CONTRACTUAL SERVICES - MUSIC FEST	
COMMODITIES		
341000	DEPARTMENTAL SUPPLIES	CLEANING & MAINTENANCE SUPPLIES, MISC TOOLS AND EQUIPMENT (\$5K LED LIGHTS)
343001	AUTOMOBILE GASOLINE	ESTIMATE OF ANNUAL FUEL COSTS, PRICES EXPECTED TO REMAIN CONSTANT
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 2019 DEPARTMENTAL BUDGET
 444 CONTRIBUTIONS/OTHER FUNDS
 GENERAL FUND

ACCT	DESCRIPTION	2015-2016	2016-2017	2017-2018	YTD ACTUAL 12/31/2017	% YTD/ BUDGET	2018-2019	FY 18-19
		ACTUAL	ACTUAL	ORIGINAL BUDGET			BUDGET	VARIANCE
CONTRIBUTIONS								
566001	CONTRIB - CAPITAL RESERVE	211,600	1,294,913	110,000	110,000	100.0%	2,324,010	2,214,010
566003	CONTRIB - STABILIZATION FUND	540,897	256,658	150,000	150,000	100.0%	3,526,066	3,376,066
566005	CONTRIB - PARKING FUND	95,494	-	-	-		-	-
566031	CONTRIB - TREE COMMISSION FUND	7,500	7,500	7,500	7,500	100.0%	7,500	-
566036	CONTRIB - USER FEE FUND	-	791,701	-	-		1,501,700	1,501,700
566039	CONTRIB - DEMOLITION FUND	-	100,000	100,000	350,000	350.0%	50,000	(50,000)
566055	CONTRIB - NEIGH PART FUND	-	-	-	-		20,000	20,000
566082	CONTRIB - PARKS & REC FUND	238,662	235,000	175,000	175,000	100.0%	185,000	10,000
566108	CONTRIB - DEBT SERVICE FUND	-	-	-	-		250,000	250,000
566207	CONTRIB - CAPITAL PROJECT FUND	-	-	-	1,000,000		500,000	500,000
566420	CONTRIB - MUN. BUILDING COMM.	-	248,251	-	-		-	-
		1,094,153	2,934,023	542,500	1,792,500	330.4%	8,364,276	7,821,776
		1,094,153	2,934,023	542,500	1,792,500	330.4%	8,364,276	7,821,776

ACCT	DESCRIPTION	EXPLANATION
CONTRIBUTIONS		
566001	CONTRIB - CAPITAL RESERVE	CAPITAL RESERVE START-UP FUNDING
566003	CONTRIB - STABILIZATION FUND	STABIL FUND CONTRIB \$3,442,733; DEMO BORROWING REPMT \$83,333
566005	CONTRIB - PARKING FUND	
566031	CONTRIB - TREE COMMISSION FUND	TREE COMMISSION FUND CONTRIBUTION
566036	CONTRIB - USER FEE FUND	FRONT-LOAD USER FEE FUND FOR SPRING PAVING/SLAB CONTRACTS
566039	CONTRIB - DEMOLITION FUND	FINALIZE WVHDF SPONSORED DEMO PROGRAM
566055	CONTRIB - NEIGH PART FUND	NEIGHBORHOOD PARTNERSHIP GRANT PROGRAM CONTRIBUTION
566082	CONTRIB - PARKS & REC FUND	PARKS & REC (POOLS/SLIDE) OPERATING TRANSFER
566108	CONTRIB - DEBT SERVICE FUND	ESTIMATED BOND PAYMENTS ON FIREHOUSE PROJECT
566207	CONTRIB - CAPITAL PROJECT FUND	ESTIMATE OF CITY PARK POOL RESTORATION
566420	CONTRIB - MUN. BUILDING COMM.	

CITY OF PARKERSBURG
 FY 2019 DEPARTMENTAL BUDGET
 566 PUBLIC WORKS
 GENERAL FUND

ACCT	DESCRIPTION	2015-2016	2016-2017	2017-2018	YTD ACTUAL 12/31/2017	% YTD/ BUDGET	2018-2019	FY 18-19 VARIANCE
		ACTUAL	ACTUAL	ORIGINAL BUDGET			BUDGET	
PERSONNEL SERVICES								
103000	DEPARTMENT HEAD SALARY	72,712	92,327	72,000	33,231	46.2%	72,000	-
103315	OTHER SALARIES & WAGES	128,036	58,741	91,312	42,144	46.2%	91,312	-
103900	COMPENSATED ABSENCES	(974)	(20,526)	-	-	-	-	-
104000	FICA EXPENSE	14,847	11,065	12,493	5,522	44.2%	12,493	-
105000	HEALTH & LIFE INS PREMIUM	24,000	25,406	18,707	6,236	33.3%	19,049	342
106000	RETIREMENT EXPENSE	25,793	15,571	17,964	8,291	46.2%	16,331	(1,633)
111000	OTHER POST-EMPL BENEFITS	8,142	4,340	12,466	5,194	41.7%	12,955	489
		272,555	186,925	224,942	100,618	44.7%	224,140	(802)
CONTRACTUAL SERVICES								
211000	TELEPHONE/COMM EXPENSE	635	990	1,224	291	23.8%	1,238	14
212000	OUTSIDE PRINTING	40	52	200	30	15.0%	100	(100)
216000	MAINT & REPAIR - EQUIPMENT	97	43	400	-	0.0%	400	-
220000	ADVERTISING & LEGAL PUBLICATION	-	46	-	-	-	-	-
226000	AUTO & LIABILITY INS PREMIUM	2,017	5,369	4,548	2,217	48.7%	5,625	1,077
226005	WORKERS COMP PREMIUM	3,648	2,387	2,989	555	18.6%	3,838	849
230000	CONTRACTUAL SERVICES	551	-	-	-	-	-	-
		6,987	8,887	9,361	3,093	33.0%	11,201	1,840
COMMODITIES								
341000	DEPARTMENTAL SUPPLIES	159	463	500	102	20.5%	500	-
343001	AUTOMOBILE GASOLINE	-	1,505	2,500	410	16.4%	2,500	-
		159	1,968	3,000	512	17.1%	3,000	-
		279,701	197,780	237,303	104,224	43.9%	238,341	1,038

ACCT	DESCRIPTION	EXPLANATION
PERSONNEL SERVICES		
103000	DEPARTMENT HEAD SALARY	SEE POSITION LISTING
103315	OTHER SALARIES & WAGES	SEE POSITION LISTING
103900	COMPENSATED ABSENCES	ANNUAL COMPENSATED ABSENCES ADJUSTMENT
104000	FICA EXPENSE	CALCULATED AT 7.65% OF GROSS WAGES
105000	HEALTH & LIFE INS PREMIUM	CURRENT YEAR HEALTH/LIFE ALLOCATION - RATES CONSISTENT
106000	RETIREMENT EXPENSE	CALCULATED 10% OF GROSS WAGES
111000	OTHER POST-EMPL BENEFITS	RHBT INSURANCE PREMIUMS
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
220000	ADVERTISING & LEGAL PUBLICATION	
226000	AUTO & LIABILITY INS PREMIUM	CURRENT YEAR ALLOCATION ADJUSTMENT
226005	WORKERS COMP PREMIUM	CALCULATED AT 2.35% OF GROSS WAGES
230000	CONTRACTUAL SERVICES	
COMMODITIES		
341000	DEPARTMENTAL SUPPLIES	MISC OFFICE SUPPLIES
343001	AUTOMOBILE GASOLINE	ESTIMATE OF ANNUAL FUEL COSTS, PRICES EXPECTED TO REMAIN CONSTANT

CITY OF PARKERSBURG
 FY 2019 DEPARTMENTAL BUDGET
 590 MARKETPLACE
 GENERAL FUND

ACCT	DESCRIPTION	2015-2016	2016-2017	2017-2018	YTD ACTUAL 12/31/2017	% YTD/ BUDGET	2018-2019	FY 18-19 VARIANCE
		ACTUAL	ACTUAL	ORIGINAL BUDGET			BUDGET	
CONTRACTUAL SERVICES								
211000	TELEPHONE/COMM EXPENSE	-	2,763	2,663	1,379	51.8%	1,036	(1,627)
213000	UTILITIES - NATURAL GAS	-	1,742	2,760	536	19.4%	2,161	(599)
213100	UTILITIES - ELECTRIC	-	12,628	12,126	6,121	50.5%	13,012	886
213200	UTILITIES - WATER & SEWER	-	2,357	2,254	1,281	56.8%	2,720	466
215000	MAINT & REPAIR - BUILDINGS	-	92	2,000	879	44.0%	3,000	1,000
226000	AUTO & LIABILITY INS PREMIUM	-	3,955	2,697	1,347	50.0%	2,351	(346)
230000	CONTRACTUAL SERVICES	-	2,455	600	1,215	202.5%	1,000	400
		-	25,991	25,100	12,759	50.8%	25,280	180
COMMODITIES								
341000	DEPARTMENTAL SUPPLIES	-	-	-	-	-	2,500	2,500
		-	-	-	-	-	2,500	2,500
CAPITAL OUTLAY								
458000	CAPITAL OUTLAY - OTHER IMP	-	6,496	-	2,688	-	-	-
		-	6,496	-	2,688	-	-	-
		-	32,487	25,100	15,448	61.5%	27,780	2,680

ACCT	DESCRIPTION	EXPLANATION
CONTRACTUAL SERVICES		
211000	TELEPHONE/COMM EXPENSE	CURRENT YEAR ALLOCATION ADJUSTMENT - BILLED TO TENANT
213000	UTILITIES - NATURAL GAS	CURRENT YEAR ALLOCATION ADJUSTMENT - BILLED TO TENANT
213100	UTILITIES - ELECTRIC	CURRENT YEAR ALLOCATION ADJUSTMENT - BILLED TO TENANT
213200	UTILITIES - WATER & SEWER	CURRENT YEAR ALLOCATION ADJUSTMENT - BILLED TO TENANT
215000	MAINT & REPAIR - BUILDINGS	MISC BUILDING REPAIR & MAINTENANCE
226000	AUTO & LIABILITY INS PREMIUM	CURRENT YEAR ALLOCATION ADJUSTMENT
230000	CONTRACTUAL SERVICES	PEST CONTROL SERVICE; VARIOUS TESTING SERVICES
COMMODITIES		
341000	DEPARTMENTAL SUPPLIES	MISC BUILDING REPAIR & MAINTENANCE SUPPLIES
CAPITAL OUTLAY		
458000	CAPITAL OUTLAY - OTHER IMP	

CITY OF PARKERSBURG
 FY 2019 DEPARTMENTAL BUDGET
 700 POLICE
 GENERAL FUND

ACCT	DESCRIPTION	2017-2018						
		2015-2016 ACTUAL	2016-2017 ACTUAL	ORIGINAL BUDGET	YTD ACTUAL 12/31/2017	% YTD/ BUDGET	2018-2019 BUDGET	FY 18-19 VARIANCE
PERSONNEL SERVICES								
103000	DEPARTMENT HEAD SALARY	74,096	73,662	72,000	34,615	48.1%	72,000	-
103008	OVERTIME EXPENSE	223,486	249,861	265,000	145,902	55.1%	245,000	(20,000)
103009	GRANT OVERTIME	66,344	34,874	75,000	13,862	18.5%	75,000	-
103109	HOLIDAY TIME PAYOUT	96,010	116,725	130,000	75,969	58.4%	135,000	5,000
103303	CAPTAINS SALARY	107,687	122,173	108,638	50,219	46.2%	108,638	-
103304	LIEUTENANTS SALARY	231,462	232,890	242,715	113,990	47.0%	245,419	2,704
103305	SERGEANTS SALARY	396,932	409,053	400,338	195,114	48.7%	391,789	(8,549)
103309	PATROLMEN SALARY	1,997,200	2,044,611	2,205,008	951,425	43.1%	2,131,709	(73,299)
103312	CROSSING GUARD SALARY	100,081	99,868	106,549	43,011	40.4%	106,549	-
103315	OTHER SALARIES & WAGES	265,051	282,549	275,288	125,687	45.7%	275,288	-
103330	OUTSIDE EMPLOYMENT	47,110	59,666	45,000	24,695	54.9%	45,000	-
103900	COMPENSATED ABSENCES	(20,775)	121,741	-	-	-	-	-
104000	FICA EXPENSE	70,001	75,603	80,596	35,037	43.5%	79,231	(1,365)
105000	HEALTH & LIFE INS PREMIUM	608,000	551,882	388,174	129,391	33.3%	385,745	(2,429)
106000	RETIREMENT EXPENSE	1,453,886	1,547,437	1,632,485	1,460,558	89.5%	3,479,765	1,847,280
110000	OTHER FRINGE BENEFITS	-	52,838	59,200	27,790	46.9%	57,600	(1,600)
111000	OTHER POST-EMPL BENEFITS	173,045	102,414	258,665	107,777	41.7%	262,347	3,682
		5,889,618	6,177,845	6,344,656	3,535,043	55.7%	8,096,080	1,751,424
CONTRACTUAL SERVICES								
211000	TELEPHONE/COMM EXPENSE	20,076	28,505	40,955	17,755	43.4%	53,059	12,104
212000	OUTSIDE PRINTING	4,523	3,731	5,000	1,240	24.8%	5,000	-
213000	UTILITIES - NATURAL GAS	-	-	402	131	32.5%	504	102
213100	UTILITIES - ELECTRIC	123	3,322	2,835	1,187	41.9%	3,377	542
213200	UTILITIES - WATER & SEWER	-	237	294	372	126.4%	677	383
214000	TRAVEL	17,292	12,122	10,000	4,374	43.7%	10,000	-
215000	MAINT & REPAIR - BUILDINGS	-	713	1,500	176	11.7%	1,500	-
216000	MAINT & REPAIR - EQUIPMENT	49,592	10,804	10,000	2,705	27.0%	10,000	-
217000	MAINT & REPAIR - AUTOS	34,986	12,631	-	-	-	-	-
219000	BUILDING & EQUIP RENTS/LEASE	247,793	224,250	227,724	109,939	48.3%	470,084	242,360
220000	ADVERTISING & LEGAL PUBLICATION	790	1,863	2,500	528	21.1%	2,500	-
221000	TRAINING & EDUCATION	15,023	19,895	20,000	4,990	25.0%	20,000	-
221001	FIREARM TRAINING	9,678	9,834	15,000	12,961	86.4%	15,000	-
222000	DUES & SUBSCRIPTIONS	6,172	11,031	14,000	10,467	74.8%	14,500	500
223000	PROFESSIONAL SERVICES	8,639	10,466	13,000	3,126	24.0%	10,000	(3,000)
226000	AUTO & LIABILITY INS PREMIUM	193,689	191,663	166,607	94,484	56.7%	187,992	21,385
226004	FIDELITY & SURETY BONDS	75	-	800	1,026	128.3%	800	-
226005	WORKERS COMP PREMIUM	66,043	67,982	71,839	12,714	17.7%	87,440	15,601
228000	FREIGHT	527	443	500	289	57.8%	500	-
230000	CONTRACTUAL SERVICES	24,308	72,660	76,000	27,309	35.9%	90,000	14,000
233000	INVESTIGATION EXPENSE	-	9,634	10,000	347	3.5%	10,000	-
		699,662	691,787	688,956	306,119	44.4%	992,933	303,977
COMMODITIES								
341000	DEPARTMENTAL SUPPLIES	34,942	79,431	75,096	66,291	88.3%	75,000	(96)
341412	SUPPLIES - TACTICAL UNIT	12,190	-	-	-	-	-	-
341416	SUPPLIES - K-9 UNIT	3,266	3,432	5,700	1,595	28.0%	3,000	(2,700)
343001	AUTOMOBILE GASOLINE	117,967	130,047	135,000	61,950	45.9%	125,000	(10,000)
345000	UNIFORM EXPENSE	14,801	-	28,000	823	2.9%	25,000	(3,000)
345001	UNIFORM ALLOWANCE	55,863	-	-	-	-	-	-
		239,029	212,910	243,796	130,658	53.6%	228,000	(15,796)
CAPITAL OUTLAY								
458000	CAPITAL OUTLAY - OTHER IMP	11,855	3,295	-	-	-	-	-
459000	CAPITAL OUTLAY - EQUIPMENT	377,463	398,748	228,000	5,968	2.6%	-	(228,000)
459001	GRANT-CAPITAL OUTLAY EQUIP	27,495	32,773	30,000	-	0.0%	-	(30,000)
459002	CAPITAL OUTLAY-PASS THRU GRANT	16,749	-	-	-	-	-	-
		433,561	434,816	258,000	5,968	2.3%	-	(258,000)
		7,261,870	7,517,358	7,535,408	3,977,788	52.8%	9,317,013	1,781,605

ACCT	DESCRIPTION	EXPLANATION
PERSONNEL SERVICES		
103000	DEPARTMENT HEAD SALARY	SEE POSITION 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 POSITION LISTING
103304	LIEUTENANTS SALARY	SEE POSITION LISTING
103305	SERGEANTS SALARY	SEE POSITION LISTING
103309	PATROLMEN SALARY	SEE POSITION LISTING
103312	CROSSING GUARD SALARY	SEE POSITION LISTING
103315	OTHER SALARIES & WAGES	SEE POSITION LISTING
103330	OUTSIDE EMPLOYMENT	ESTIMATE OF SERVICES PROVIDED TO EXTERNAL ENTITIES, BILLED AS OFF DUTY REVENUE
103900	COMPENSATED ABSENCES	ANNUAL COMPENSATED ABSENCES ADJUSTMENT
104000	FICA EXPENSE	CALCULATED AT 7.65% OF GROSS WAGES FOR CIVILIANS, 1.45% FOR CIVIL SERVICE
105000	HEALTH & LIFE INS PREMIUM	CURRENT YEAR HEALTH/LIFE ALLOCATION - RATES CONSISTENT
106000	RETIREMENT EXPENSE	PERS CALCULATED AT 10%; MPFRS AT 8.5%; PPRF ACTUARIAL FUNDING REQUIREMENT
110000	OTHER FRINGE BENEFITS	UNIFORM ALLOWANCE FOR CIVIL SERVICE EMPLOYEES
111000	OTHER POST-EMPL BENEFITS	RHBT INSURANCE PREMIUMS
CONTRACTUAL SERVICES		
211000	TELEPHONE/COMM EXPENSE	CURRENT YEAR ALLOCATION ADJUSTMENT - COMMUNICATION EXPENSES; AIR CARDS
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.
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	REPAIR SERVICE CENTRALIZED TO 754
219000	BUILDING & EQUIP RENTS/LEASE	PAYOFF OF ALL CURRENT LEASE OBLIGATIONS \$470,084
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
223000	PROFESSIONAL SERVICES	APPLICANT AND PROMOTIONAL PHYSICALS, HEP B VACCINES, PRISONER MEDICAL BILLS
226000	AUTO & LIABILITY INS PREMIUM	CURRENT YEAR ALLOCATION ADJUSTMENT
226004	FIDELITY & SURETY BONDS	ANNUAL BOND RENEWAL
226005	WORKERS COMP PREMIUM	CALCULATED AT 2.35% OF GROSS WAGES
228000	FREIGHT	MISC FREIGHT CHARGES ON ITEMS RECEIVED
230000	CONTRACTUAL SERVICES	VACCINES, SOFTWARE AGREEMENTS; PRISONER TRANSPORT/INTAKE
233000	INVESTIGATION EXPENSE	CRIMINAL INVESTIGATION EXPENDITURES
COMMODITIES		
341000	DEPARTMENTAL SUPPLIES	FIREARMS & TASERS, PATROLMEN SUPPLIES, 20 LAPTOPS \$21,000
341412	SUPPLIES - TACTICAL UNIT	
341416	SUPPLIES - K-9 UNIT	SUPPLIES AND FOOD FOR K-9 PROGRAM (3 DOGS)
343001	AUTOMOBILE GASOLINE	ESTIMATE OF ANNUAL FUEL COSTS, PRICES EXPECTED TO REMAIN CONSTANT
345000	UNIFORM EXPENSE	BODY ARMOR, BADGES, BELTS, SWAT UNIFORMS, PROTECTIVE EQUIPMENT, ETC.
345001	UNIFORM ALLOWANCE	
CAPITAL OUTLAY		
458000	CAPITAL OUTLAY - OTHER IMP	
459000	CAPITAL OUTLAY - EQUIPMENT	
459001	GRANT-CAPITAL OUTLAY EQUIP	JAG GRANT RELATED EXPENDITURES - NO ESTIMATE CURRENTLY AVAILABLE
459002	CAPITAL OUTLAY-PASS THRU GRANT	

CITY OF PARKERSBURG
 FY 2019 DEPARTMENTAL BUDGET
 706 FIRE
 GENERAL FUND

ACCT	DESCRIPTION	2017-2018			% YTD/ BUDGET	2018-2019 BUDGET	FY 18-19 VARIANCE	
		2015-2016 ACTUAL	2016-2017 ACTUAL	ORIGINAL BUDGET				YTD ACTUAL 12/31/2017
PERSONNEL SERVICES								
103000	DEPARTMENT HEAD SALARY	73,562	72,277	72,000	33,231	46.2%	72,000	-
103008	OVERTIME EXPENSE	114,637	72,440	100,000	40,195	40.2%	100,000	-
103109	HOLIDAY TIME PAYOUT	57,946	60,820	66,000	31,789	48.2%	70,000	4,000
103303	CAPTAINS SALARY	294,157	342,095	327,216	126,984	38.8%	265,974	(61,242)
103304	LIEUTENANTS SALARY	552,128	478,541	440,042	231,298	52.6%	479,775	39,733
103308	INSPECTORS SALARY	54,157	60,586	54,993	25,369	46.1%	53,789	(1,204)
103310	FIREMEN SALARY	1,634,455	1,665,262	1,680,520	772,048	45.9%	1,646,050	(34,470)
103315	OTHER SALARIES & WAGES	41,465	41,661	41,829	21,612	51.7%	-	(41,829)
103330	OUTSIDE EMPLOYMENT	467	-	800	-	0.0%	800	-
103900	COMPENSATED ABSENCES	(7,886)	67,911	-	-	-	-	-
104000	FICA EXPENSE	42,101	40,648	42,953	18,679	43.5%	38,982	(3,971)
105000	HEALTH & LIFE INS PREMIUM	472,000	432,658	271,254	90,418	33.3%	271,450	196
106000	RETIREMENT EXPENSE	2,526,456	2,702,133	2,884,002	3,109,319	107.8%	3,326,607	442,605
110000	OTHER FRINGE BENEFITS	-	55,210	51,200	21,339	41.7%	51,200	-
111000	OTHER POST-EMPL BENEFITS	120,113	63,726	180,754	75,314	41.7%	184,615	3,861
		5,975,759	6,155,966	6,213,563	4,597,595	74.0%	6,561,242	347,679
CONTRACTUAL SERVICES								
211000	TELEPHONE/COMM EXPENSE	5,815	9,809	14,076	4,527	32.2%	14,398	322
212000	OUTSIDE PRINTING	174	1,926	4,000	2,605	65.1%	4,000	-
213000	UTILITIES - NATURAL GAS	7,925	7,243	8,631	2,365	27.4%	9,017	386
213100	UTILITIES - ELECTRIC	22,375	26,781	25,710	10,279	40.0%	25,020	(690)
213200	UTILITIES - WATER & SEWER	5,501	5,921	5,833	2,579	44.2%	6,232	399
214000	TRAVEL	2,569	4,571	3,500	178	5.1%	3,500	-
215000	MAINT & REPAIR - BUILDINGS	14,783	5,453	20,000	5,043	25.2%	20,000	-
216000	MAINT & REPAIR - EQUIPMENT	8,005	21,728	20,000	9,451	47.3%	22,000	2,000
217000	MAINT & REPAIR - AUTOS	42,308	32,984	-	-	-	-	-
219000	BUILDING & EQUIP RENTS/LEASE	90,655	152,451	157,786	76,080	48.2%	683,379	525,593
220000	ADVERTISING & LEGAL PUBLICATION	48	227	450	-	0.0%	500	50
221000	TRAINING & EDUCATION	12,666	6,835	10,000	6,210	62.1%	10,000	-
222000	DUES & SUBSCRIPTIONS	652	2,063	2,000	1,495	74.8%	2,200	200
225000	LAUNDRY & DRY CLEANING	5,100	-	-	-	-	-	-
226000	AUTO & LIABILITY INS PREMIUM	87,265	82,700	88,342	46,707	52.9%	84,327	(4,015)
226005	WORKERS COMP PREMIUM	52,027	50,787	50,937	9,658	19.0%	62,289	11,352
228000	FREIGHT	864	890	1,000	114	11.4%	1,000	-
230000	CONTRACTUAL SERVICES	22,838	18,866	25,000	9,637	38.5%	25,000	-
		381,568	431,234	437,265	186,928	42.7%	972,862	535,597
COMMODITIES								
341000	DEPARTMENTAL SUPPLIES	36,802	52,588	40,000	12,041	30.1%	50,000	10,000
341001	SUPPLIES - FIRE EDUCATION	2,439	-	-	-	-	-	-
341002	SUPPLIES - MEDICAL	12,864	10,889	12,000	3,458	28.8%	12,000	-
343001	AUTOMOBILE GASOLINE	28,238	29,916	40,000	14,608	36.5%	40,000	-
345000	UNIFORM EXPENSE	43,110	-	-	-	-	-	-
		123,453	93,393	92,000	30,107	32.7%	102,000	10,000
CAPITAL OUTLAY								
458000	CAPITAL OUTLAY - OTHER IMP	52,037	41,067	-	-	-	-	-
459000	CAPITAL OUTLAY - EQUIPMENT	1,037,665	-	-	-	-	-	-
		1,089,703	41,067	-	-	-	-	-
		7,570,482	6,721,659	6,742,828	4,814,630	71.4%	7,636,104	893,276

ACCT	DESCRIPTION	EXPLANATION
PERSONNEL SERVICES		
103000	DEPARTMENT HEAD SALARY	SEE POSITION LISTING
103008	OVERTIME EXPENSE	ESTIMATE OF ANNUAL OVERTIME
103109	HOLIDAY TIME PAYOUT	ESTIMATE OF HOLIDAY PAYOUTS
103303	CAPTAINS SALARY	SEE POSITION LISTING
103304	LIEUTENANTS SALARY	SEE POSITION LISTING
103308	INSPECTORS SALARY	SEE POSITION LISTING
103310	FIREMEN SALARY	SEE POSITION LISTING
103315	OTHER SALARIES & WAGES	SEE POSITION LISTING
103330	OUTSIDE EMPLOYMENT	ESTIMATE OF SERVICES PROVIDED TO EXTERNAL ENTITIES, BILLED AS OFF DUTY REVENUE
103900	COMPENSATED ABSENCES	ANNUAL COMPENSATED ABSENCES ADJUSTMENT
104000	FICA EXPENSE	CALCULATED AT 7.65% OF GROSS WAGES FOR CIVILIANS, 1.45% FOR CIVIL SERVICE
105000	HEALTH & LIFE INS PREMIUM	CURRENT YEAR HEALTH/LIFE ALLOCATION - RATES CONSISTENT
106000	RETIREMENT EXPENSE	PERS CALCULATED AT 10%; MPFRS AT 8.5%; PPRF ACTUARIAL FUNDING REQUIREMENT
110000	OTHER FRINGE BENEFITS	UNIFORM ALLOWANCE FOR CIVIL SERVICE EMPLOYEES
111000	OTHER POST-EMPL BENEFITS	RHBT INSURANCE PREMIUMS
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 SERVICE CENTRALIZED TO 754
219000	BUILDING & EQUIP RENTS/LEASE	PAYOFF OF ALL CURRENT LEASE OBLIGATIONS \$672,435; TOWER LEASE OBLIGATION \$6,000; MISC
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	LAUNDRY ALLOWANCE MOVED TO 706-110
226000	AUTO & LIABILITY INS PREMIUM	CURRENT YEAR ALLOCATION ADJUSTMENT
226005	WORKERS COMP PREMIUM	CALCULATED AT 2.35% OF GROSS WAGES
228000	FREIGHT	MISC FREIGHT COST ON ITEMS RECEIVED
230000	CONTRACTUAL SERVICES	PEST CTRL AND FIRE EXTINGUISHER SERVICES; PUMP, LADDER, MASK, OTHER TESTING
COMMODITIES		
341000	DEPARTMENTAL SUPPLIES	FIRE STATIONS SUPPLIES AND VARIOUS FIRE ENGINE SUPPLIES
341001	SUPPLIES - FIRE EDUCATION	
341002	SUPPLIES - MEDICAL	MEDICAL SUPPLIES FOR EMT RESCUE SERVICE
343001	AUTOMOBILE GASOLINE	ESTIMATE OF ANNUAL FUEL COSTS, PRICES EXPECTED TO REMAIN CONSTANT
345000	UNIFORM EXPENSE	
CAPITAL OUTLAY		
458000	CAPITAL OUTLAY - OTHER IMP	
459000	CAPITAL OUTLAY - EQUIPMENT	

CITY OF PARKERSBURG
 FY 2019 DEPARTMENTAL BUDGET
 714 FLOODWALL
 GENERAL FUND

ACCT	DESCRIPTION	2015-2016	2016-2017	2017-2018	YTD ACTUAL 12/31/2017	% YTD/ BUDGET	2018-2019	FY 18-19 VARIANCE
		ACTUAL	ACTUAL	ORIGINAL BUDGET			BUDGET	
PERSONNEL SERVICES								
103000	DEPARTMENT HEAD SALARY	-	-	11,246	649	5.8%	11,246	-
103008	OVERTIME EXPENSE	2,228	2,036	1,600	3,382	211.4%	2,000	400
103315	OTHER SALARIES & WAGES	65,362	59,107	61,277	28,450	46.4%	61,277	-
103900	COMPENSATED ABSENCES	(6,343)	996	-	-	-	-	-
104000	FICA EXPENSE	4,954	4,319	5,670	2,274	40.1%	5,701	31
105000	HEALTH & LIFE INS PREMIUM	16,000	16,937	10,523	3,508	33.3%	10,715	192
106000	RETIREMENT EXPENSE	9,375	6,615	8,100	3,572	44.1%	7,502	(598)
111000	OTHER POST-EMPL BENEFITS	4,072	2,197	7,012	2,922	41.7%	7,287	275
		95,648	92,208	105,428	44,756	42.5%	105,728	300
CONTRACTUAL SERVICES								
213100	UTILITIES - ELECTRIC	15,975	14,691	13,177	5,633	42.8%	17,786	4,609
215000	MAINT & REPAIR - BUILDINGS	1,575	66	2,000	-	0.0%	3,000	1,000
216000	MAINT & REPAIR - EQUIPMENT	1,159	415	2,000	-	0.0%	3,000	1,000
219000	BUILDING & EQUIP RENTS/LEASE	1,218	1,413	1,500	597	39.8%	1,500	-
225000	LAUNDRY & DRY CLEANING	873	390	1,200	434	36.2%	2,146	946
226000	AUTO & LIABILITY INS PREMIUM	8,266	13,817	14,355	7,143	49.8%	13,833	(522)
226005	WORKERS COMP PREMIUM	1,252	988	1,356	245	18.0%	1,741	385
228000	FREIGHT	8	-	50	14	28.2%	300	250
230000	CONTRACTUAL SERVICES	407	620	500	35	7.0%	500	-
		30,733	32,400	36,138	14,101	39.0%	43,806	7,668
COMMODITIES								
341000	DEPARTMENTAL SUPPLIES	4,068	1,434	3,000	1,128	37.6%	4,000	1,000
343001	AUTOMOBILE GASOLINE	804	1,735	1,600	243	15.2%	1,600	-
345000	UNIFORM EXPENSE	698	485	900	641	71.2%	900	-
		5,570	3,654	5,500	2,012	36.6%	6,500	1,000
CAPITAL OUTLAY								
459000	CAPITAL OUTLAY - EQUIPMENT	400	-	30,000	4,585	15.3%	-	(30,000)
		400	-	30,000	4,585	15.3%	-	(30,000)
		132,351	128,261	177,066	65,455	37.0%	156,034	(21,032)

ACCT	DESCRIPTION	EXPLANATION
PERSONNEL SERVICES		
103000	DEPARTMENT HEAD SALARY	SEE POSITION LISTING
103008	OVERTIME EXPENSE	ESTIMATE OF ANNUAL OVERTIME
103315	OTHER SALARIES & WAGES	SEE POSITION LISTING
103900	COMPENSATED ABSENCES	ANNUAL COMPENSATED ABSENCES ADJUSTMENT
104000	FICA EXPENSE	CALCULATED AT 7.65% OF GROSS WAGES
105000	HEALTH & LIFE INS PREMIUM	CURRENT YEAR HEALTH/LIFE ALLOCATION - RATES CONSISTENT
106000	RETIREMENT EXPENSE	CALCULATED 10% OF GROSS WAGES
111000	OTHER POST-EMPL BENEFITS	RHBT INSURANCE PREMIUMS
CONTRACTUAL SERVICES		
213100	UTILITIES - ELECTRIC	CURRENT YEAR ALLOCATION ADJUSTMENT
215000	MAINT & REPAIR - BUILDINGS	REPAIR & MAINTENANCE ON 6 PUMP STATIONS
216000	MAINT & REPAIR - EQUIPMENT	MISC REPAIR & MAINTENANCE TO VARIOUS EQUIPMENT
219000	BUILDING & EQUIP RENTS/LEASE	TANK RENTALS
225000	LAUNDRY & DRY CLEANING	ESTIMATED LAUNDRY SERVICE COSTS
226000	AUTO & LIABILITY INS PREMIUM	CURRENT YEAR ALLOCATION ADJUSTMENT
226005	WORKERS COMP PREMIUM	CALCULATED AT 2.35% OF GROSS WAGES
228000	FREIGHT	MISC FREIGHT COST ON ITEMS RECEIVED
230000	CONTRACTUAL SERVICES	WIRE/FIRE EXT. SERVICE
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 CONSTANT
345000	UNIFORM EXPENSE	ESTIMATE OF DEPARTMENTAL UNIFORM NEEDS (INCLUDES TAXABLE BENEFITS)
CAPITAL OUTLAY		
459000	CAPITAL OUTLAY - EQUIPMENT	

CITY OF PARKERSBURG
 FY 2019 DEPARTMENTAL BUDGET
 750 STREETS
 GENERAL FUND

ACCT	DESCRIPTION	2017-2018						FY 18-19 VARIANCE
		2015-2016 ACTUAL	2016-2017 ACTUAL	ORIGINAL BUDGET	YTD ACTUAL 12/31/2017	% YTD/ BUDGET	2018-2019 BUDGET	
PERSONNEL SERVICES								
103000	DEPARTMENT HEAD SALARY	13,425	46,901	46,211	22,217	48.1%	46,211	-
103008	OVERTIME EXPENSE	6,257	1,592	4,000	3,642	91.0%	14,000	10,000
103315	OTHER SALARIES & WAGES	580,871	508,860	590,803	219,094	37.1%	519,418	(71,385)
103900	COMPENSATED ABSENCES	126	(2,518)	-	-	-	-	-
104000	FICA EXPENSE	44,823	38,322	45,943	19,191	41.8%	44,342	(1,601)
105000	HEALTH & LIFE INS PREMIUM	137,071	144,062	88,859	29,620	33.3%	90,483	1,624
106000	RETIREMENT EXPENSE	79,099	64,873	64,886	26,589	41.0%	58,313	(6,573)
111000	OTHER POST-EMPL BENEFITS	36,644	19,777	59,212	24,672	41.7%	61,538	2,326
		898,316	821,870	899,914	345,023	38.3%	834,305	(65,609)
CONTRACTUAL SERVICES								
211000	TELEPHONE/COMM EXPENSE	968	1,646	1,167	905	77.6%	1,069	(98)
212000	OUTSIDE PRINTING	122	66	150	400	266.7%	400	250
213100	UTILITIES - ELECTRIC	-	-	3,184	-	0.0%	-	(3,184)
215000	MAINT & REPAIR - BUILDINGS	-	872	7,000	-	0.0%	2,000	(5,000)
216000	MAINT & REPAIR - EQUIPMENT	819	10,652	8,000	6,385	79.8%	8,000	-
217000	MAINT & REPAIR - AUTOS	524	91	-	-	-	-	-
219000	BUILDING & EQUIP RENTS/LEASE	64,735	94,334	170,788	87,648	51.3%	445,429	274,641
220000	ADVERTISING & LEGAL PUBLICATION	1,117	277	500	50	10.0%	500	-
222000	DUES & SUBSCRIPTIONS	131	108	500	44	8.8%	500	-
225000	LAUNDRY & DRY CLEANING	6,563	5,461	5,500	4,542	82.6%	7,897	2,397
226000	AUTO & LIABILITY INS PREMIUM	39,317	33,860	35,528	18,622	52.4%	38,155	2,627
226005	WORKERS COMP PREMIUM	10,891	10,073	11,730	1,990	17.0%	13,548	1,818
228000	FREIGHT	778	982	1,000	750	75.0%	1,000	-
229000	COURT COSTS	162,000	-	-	-	-	-	-
230000	CONTRACTUAL SERVICES	18,198	5,160	10,000	2,483	24.8%	7,500	(2,500)
		306,163	163,582	255,047	123,818	48.5%	525,998	270,951
COMMODITIES								
341000	DEPARTMENTAL SUPPLIES	93,313	81,456	100,000	58,820	58.8%	172,439	72,439
341003	SUPPLIES - SIDEWALK PROGRAM	15,611	-	-	-	-	-	-
343001	AUTOMOBILE GASOLINE	20,184	20,177	25,000	11,068	44.3%	25,000	-
345000	UNIFORM EXPENSE	6,703	7,527	7,500	4,445	59.3%	7,500	-
		135,812	109,160	132,500	74,333	56.1%	204,939	72,439
CAPITAL OUTLAY								
458000	CAPITAL OUTLAY - OTHER IMP	1,438,013	-	-	-	-	-	-
458001	CAPITAL OUTLAY - STORMWATER	198,309	-	-	-	-	-	-
459000	CAPITAL OUTLAY - EQUIPMENT	121,534	601,518	-	-	-	-	-
		1,757,856	601,518	-	-	-	-	-
		3,098,146	1,696,130	1,287,461	543,174	42.2%	1,565,242	277,781

ACCT	DESCRIPTION	EXPLANATION
PERSONNEL SERVICES		
103000	DEPARTMENT HEAD SALARY	SEE POSITION LISTING
103008	OVERTIME EXPENSE	ESTIMATE OF ANNUAL OVERTIME
103315	OTHER SALARIES & WAGES	SEE POSITION LISTING
103900	COMPENSATED ABSENCES	ANNUAL COMPENSATED ABSENCES ADJUSTMENT
104000	FICA EXPENSE	CALCULATED AT 7.65% OF GROSS WAGES
105000	HEALTH & LIFE INS PREMIUM	CURRENT YEAR HEALTH/LIFE ALLOCATION - RATES CONSISTENT
106000	RETIREMENT EXPENSE	CALCULATED 10% OF GROSS WAGES
111000	OTHER POST-EMPL BENEFITS	RHBT INSURANCE PREMIUMS
CONTRACTUAL SERVICES		
211000	TELEPHONE/COMM EXPENSE	CURRENT YEAR ALLOCATION ADJUSTMENT - COMMUNICATION EXPENSES
212000	OUTSIDE PRINTING	FORMS, NOTICES, ETC.
213100	UTILITIES - ELECTRIC	
215000	MAINT & REPAIR - BUILDINGS	MAINTENANCE TO SERVICE CENTER BUILDING
216000	MAINT & REPAIR - EQUIPMENT	MISC REPAIR & MAINTENANCE TO STREET MAINTENANCE EQUIPMENT
217000	MAINT & REPAIR - AUTOS	REPAIR SERVICE CENTRALIZED TO 754
219000	BUILDING & EQUIP RENTS/LEASE	PAYOFF OF ALL CURRENT LEASE OBLIGATIONS \$443,429; MISC
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 2.35% OF GROSS WAGES
228000	FREIGHT	MISC FREIGHT COST ON ITEMS RECEIVED
229000	COURT COSTS	
230000	CONTRACTUAL SERVICES	PEST CONTROL, FIRE EXTINGUISHER, ALARM SYSTEM SERVICE; WASTE DISPOSAL, ETC.
COMMODITIES		
341000	DEPARTMENTAL SUPPLIES	GRAVEL, ASPHALT, CONCRETE, PIPING, ETC. RELATED TO STREET REPAIR
341003	SUPPLIES - SIDEWALK PROGRAM	
343001	AUTOMOBILE GASOLINE	ESTIMATE OF ANNUAL FUEL COSTS, PRICES EXPECTED TO REMAIN CONSTANT
345000	UNIFORM EXPENSE	ESTIMATE OF DEPARTMENTAL UNIFORM NEEDS (INCLUDES TAXABLE BENEFITS)
CAPITAL OUTLAY		
458000	CAPITAL OUTLAY - OTHER IMP	
458001	CAPITAL OUTLAY - STORMWATER	
459000	CAPITAL OUTLAY - EQUIPMENT	

CITY OF PARKERSBURG
 FY 2019 DEPARTMENTAL BUDGET
 751 STREET LIGHTING
 GENERAL FUND

ACCT	DESCRIPTION	2015-2016	2016-2017	2017-2018	YTD ACTUAL 12/31/2017	% YTD/ BUDGET	2018-2019 BUDGET	FY 18-19 VARIANCE
		ACTUAL	ACTUAL	ORIGINAL BUDGET				
PERSONNEL SERVICES								
103000	DEPARTMENT HEAD SALARY	48,553	48,815	49,035	22,632	46.2%	49,035	-
103008	OVERTIME EXPENSE	5,104	4,674	8,000	3,639	45.5%	8,000	-
103315	OTHER SALARIES & WAGES	125,358	122,391	124,946	57,320	45.9%	122,866	(2,080)
103900	COMPENSATED ABSENCES	720	933	-	-		-	-
104000	FICA EXPENSE	13,272	12,344	13,922	5,923	42.5%	13,763	(159)
105000	HEALTH & LIFE INS PREMIUM	32,000	33,875	18,707	6,236	33.3%	19,049	342
106000	RETIREMENT EXPENSE	24,758	20,741	19,750	9,195	46.6%	18,190	(1,560)
111000	OTHER POST-EMPL BENEFITS	8,142	4,395	12,466	5,194	41.7%	12,955	489
		257,907	248,167	246,826	110,138	44.6%	243,858	(2,968)
CONTRACTUAL SERVICES								
211000	TELEPHONE/COMM EXPENSE	2,011	2,324	2,423	954	39.4%	1,282	(1,141)
212000	OUTSIDE PRINTING	63	-	100	-	0.0%	100	-
213100	UTILITIES - ELECTRIC	491,197	548,181	515,754	216,394	42.0%	518,592	2,838
215000	MAINT & REPAIR - BUILDINGS	197	1,455	7,000	119	1.7%	2,000	(5,000)
216000	MAINT & REPAIR - EQUIPMENT	3,662	10,388	3,000	85	2.8%	500	(2,500)
217000	MAINT & REPAIR - AUTOS	288	2,429	-	-		-	-
219000	BUILDING & EQUIP RENTS/LEASE	16,946	110	750	382	50.9%	750	-
222000	DUES & SUBSCRIPTIONS	294	200	370	-	0.0%	370	-
225000	LAUNDRY & DRY CLEANING	1,446	1,459	1,500	931	62.0%	2,407	907
226000	AUTO & LIABILITY INS PREMIUM	18,962	9,233	9,656	5,002	51.8%	9,804	148
226005	WORKERS COMP PREMIUM	3,246	3,176	3,330	651	19.5%	4,186	856
228000	FREIGHT	143	523	500	159	31.8%	500	-
230000	CONTRACTUAL SERVICES	5,728	244	1,500	1,797	119.8%	2,000	500
		544,210	579,722	545,883	226,473	41.5%	542,491	(3,392)
COMMODITIES								
341000	DEPARTMENTAL SUPPLIES	25,200	33,525	30,000	16,163	53.9%	47,500	17,500
343001	AUTOMOBILE GASOLINE	5,454	4,360	6,500	2,273	35.0%	6,500	-
345000	UNIFORM EXPENSE	1,447	1,628	1,700	1,162	68.3%	1,700	-
		32,101	39,514	38,200	19,598	51.3%	55,700	17,500
CAPITAL OUTLAY								
459000	CAPITAL OUTLAY - EQUIPMENT	61,336	-	85,000	-	0.0%	-	(85,000)
		61,336	-	85,000	-	0.0%	-	(85,000)
		895,555	867,403	915,909	356,210	38.9%	842,049	(73,860)

ACCT	DESCRIPTION	EXPLANATION
PERSONNEL SERVICES		
103000	DEPARTMENT HEAD SALARY	SEE POSITION LISTING
103008	OVERTIME EXPENSE	ESTIMATE OF ANNUAL OVERTIME
103315	OTHER SALARIES & WAGES	SEE POSITION LISTING
103900	COMPENSATED ABSENCES	ANNUAL COMPENSATED ABSENCES ADJUSTMENT
104000	FICA EXPENSE	CALCULATED AT 7.65% OF GROSS WAGES
105000	HEALTH & LIFE INS PREMIUM	CURRENT YEAR HEALTH/LIFE ALLOCATION - RATES CONSISTENT
106000	RETIREMENT EXPENSE	CALCULATED 10% OF GROSS WAGES
111000	OTHER POST-EMPL BENEFITS	RHBT INSURANCE PREMIUMS
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. - RATE INCREASE
215000	MAINT & REPAIR - BUILDINGS	MAINTENANCE TO SERVICE CENTER BUILDING
216000	MAINT & REPAIR - EQUIPMENT	COPIER MAINT AGREEMENT, REPAIR/MAINTENANCE/UPGRADE TRAFFIC SIGNAL/LIGHTING
217000	MAINT & REPAIR - AUTOS	MISC REPAIR & MAINTENANCE TO ELECTRIC DEPARTMENT FLEET
219000	BUILDING & EQUIP RENTS/LEASE	MISC EQUIPMENT RENTALS
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 2.35% OF GROSS WAGES
228000	FREIGHT	MISC FREIGHT COST ON ITEMS RECEIVED
230000	CONTRACTUAL SERVICES	PEST CONTROL, FIRE EXTINGUISHER, ALARM SYSTEM SERVICE, ETC.
COMMODITIES		
341000	DEPARTMENTAL SUPPLIES	LAMPS, CONTROLLER SUPPLIES, BALLASTS, POLE STOCK ETC, SCHOOL FLASHERS, PARK LIGHT POLES
343001	AUTOMOBILE GASOLINE	ESTIMATE OF ANNUAL FUEL COSTS, PRICES EXPECTED TO REMAIN CONSTANT
345000	UNIFORM EXPENSE	ESTIMATE OF DEPARTMENTAL UNIFORM NEEDS (INCLUDES TAXABLE BENEFITS)
CAPITAL OUTLAY		
459000	CAPITAL OUTLAY - EQUIPMENT	

CITY OF PARKERSBURG
 FY 2019 DEPARTMENTAL BUDGET
 754 CENTRAL GARAGE
 GENERAL FUND

ACCT	DESCRIPTION	2015-2016	2016-2017	2017-2018	YTD ACTUAL 12/31/2017	% YTD/ BUDGET	2018-2019 BUDGET	FY 18-19 VARIANCE
		ACTUAL	ACTUAL	ORIGINAL BUDGET				
PERSONNEL SERVICES								
103000	DEPARTMENT HEAD SALARY	47,154	46,542	40,907	19,667	48.1%	40,907	-
103008	OVERTIME EXPENSE	3,804	782	3,000	987	32.9%	1,500	(1,500)
103315	OTHER SALARIES & WAGES	147,317	133,068	155,896	62,616	40.2%	155,896	-
103900	COMPENSATED ABSENCES	(499)	(3,934)	-	-	-	-	-
104000	FICA EXPENSE	14,588	12,973	15,286	5,936	38.8%	15,171	(115)
105000	HEALTH & LIFE INS PREMIUM	48,000	51,285	28,061	9,354	33.3%	28,574	513
106000	RETIREMENT EXPENSE	27,408	20,664	21,878	9,073	41.5%	19,868	(2,010)
111000	OTHER POST-EMPL BENEFITS	12,215	6,592	18,699	7,791	41.7%	19,433	734
		299,986	267,971	283,727	115,425	40.7%	281,349	(2,378)
CONTRACTUAL SERVICES								
211000	TELEPHONE/COMM EXPENSE	378	278	299	110	36.6%	310	11
212000	OUTSIDE PRINTING	122	188	200	34	17.1%	100	(100)
213000	UTILITIES - NATURAL GAS	8,870	9,554	9,639	2,334	24.2%	12,054	2,415
213100	UTILITIES - ELECTRIC	14,062	14,482	12,414	5,110	41.2%	13,869	1,455
213200	UTILITIES - WATER & SEWER	1,382	1,286	1,339	536	40.0%	1,295	(44)
216000	MAINT & REPAIR - EQUIPMENT	621	2,095	2,500	145	5.8%	2,500	-
217000	MAINT & REPAIR - AUTOS	185	581	70,000	15,211	21.7%	70,000	-
219000	BUILDING & EQUIP RENTS/LEASE	960	688	1,000	270	27.0%	1,000	-
220000	ADVERTISING & LEGAL PUBLICATION	246	-	-	-	-	-	-
221000	TRAINING & EDUCATION	-	-	2,700	-	0.0%	500	(2,200)
222000	DUES & SUBSCRIPTIONS	49	44	-	44	-	-	-
225000	LAUNDRY & DRY CLEANING	2,001	2,537	1,800	1,255	69.7%	3,503	1,703
226000	AUTO & LIABILITY INS PREMIUM	8,681	13,819	8,461	4,073	48.1%	8,020	(441)
226005	WORKERS COMP PREMIUM	3,580	3,324	3,656	575	15.7%	4,652	996
228000	FREIGHT	160	976	50	451	902.2%	500	450
230000	CONTRACTUAL SERVICES	3,711	87	2,000	582	29.1%	2,000	-
		45,005	49,938	116,058	30,727	26.5%	120,303	4,245
COMMODITIES								
341000	DEPARTMENTAL SUPPLIES	12,554	12,123	10,000	3,942	39.4%	12,500	2,500
343001	AUTOMOBILE GASOLINE	17,860	3,613	6,500	2,233	34.4%	5,000	(1,500)
343002	AUTOMOBILE SUPPLIES - TIRES	57,984	43,243	60,000	21,073	35.1%	60,000	-
343005	AUTO REPAIR SUPPLIES	132,376	135,110	110,000	65,846	59.9%	125,000	15,000
345000	UNIFORM EXPENSE	4,063	2,075	4,000	775	19.4%	4,000	-
		224,836	196,164	190,500	93,869	49.3%	206,500	16,000
CAPITAL OUTLAY								
459000	CAPITAL OUTLAY - EQUIPMENT	13,920	-	-	-	-	-	-
		13,920	-	-	-	-	-	-
		583,748	514,073	590,285	240,021	40.7%	608,152	17,867

ACCT	DESCRIPTION	EXPLANATION
PERSONNEL SERVICES		
103000	DEPARTMENT HEAD SALARY	SEE POSITION LISTING
103008	OVERTIME EXPENSE	ESTIMATE OF ANNUAL OVERTIME
103315	OTHER SALARIES & WAGES	SEE POSITION LISTING
103900	COMPENSATED ABSENCES	ANNUAL COMPENSATED ABSENCES ADJUSTMENT
104000	FICA EXPENSE	CALCULATED AT 7.65% OF GROSS WAGES
105000	HEALTH & LIFE INS PREMIUM	CURRENT YEAR HEALTH/LIFE ALLOCATION - RATES CONSISTENT
106000	RETIREMENT EXPENSE	CALCULATED 10% OF GROSS WAGES
111000	OTHER POST-EMPL BENEFITS	RHBT INSURANCE PREMIUMS
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
216000	MAINT & REPAIR - EQUIPMENT	REPAIR AND MAINTENANCE OF AUTO SERVICE TOOLS AND EQUIPMENT
217000	MAINT & REPAIR - AUTOS	ESTIMATE OF CITY-WIDE THIRD-PARTY AUTO REPAIR SERVICE
219000	BUILDING & EQUIP RENTS/LEASE	TANK RENTAL
220000	ADVERTISING & LEGAL PUBLICATION	
221000	TRAINING & EDUCATION	SAFETY TRAINING AND ASE CERTIFICATION TRAINING AND TESTING
222000	DUES & SUBSCRIPTIONS	
225000	LAUNDRY & DRY CLEANING	ESTIMATED LAUNDRY SERVICE COSTS
226000	AUTO & LIABILITY INS PREMIUM	CURRENT YEAR ALLOCATION ADJUSTMENT
226005	WORKERS COMP PREMIUM	CALCULATED AT 2.35% OF GROSS WAGES
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.; PRESSURE WASHER, BAND SAW
343001	AUTOMOBILE GASOLINE	ESTIMATE OF ANNUAL FUEL COSTS, PRICES EXPECTED TO REMAIN CONSTANT
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 2019 DEPARTMENTAL BUDGET
 756 STREET CLEANING
 GENERAL FUND

ACCT	DESCRIPTION	2015-2016	2016-2017	2017-2018	YTD ACTUAL 12/31/2017	% YTD/ BUDGET	2018-2019 BUDGET	FY 18-19 VARIANCE
		ACTUAL	ACTUAL	ORIGINAL BUDGET				
PERSONNEL SERVICES								
103000	DEPARTMENT HEAD SALARY	43,835	52,539	44,287	18,304	41.3%	39,659	(4,628)
103008	OVERTIME EXPENSE	11,169	5,490	14,000	6,701	47.9%	14,000	-
103315	OTHER SALARIES & WAGES	243,679	242,508	245,731	110,703	45.1%	240,947	(4,784)
103900	COMPENSATED ABSENCES	1,177	(3,982)	-	-		-	-
104000	FICA EXPENSE	21,895	21,221	23,257	9,573	41.2%	22,538	(719)
105000	HEALTH & LIFE INS PREMIUM	71,339	67,844	42,091	14,030	33.3%	42,861	770
106000	RETIREMENT EXPENSE	41,267	34,313	32,973	14,865	45.1%	29,811	(3,162)
111000	OTHER POST-EMPL BENEFITS	18,323	9,888	28,048	11,687	41.7%	29,150	1,102
		452,684	429,823	430,387	185,863	43.2%	418,966	(11,421)
CONTRACTUAL SERVICES								
211000	TELEPHONE/COMM EXPENSE	1,354	1,441	1,526	496	32.5%	1,471	(55)
212000	OUTSIDE PRINTING	32	466	2,000	400	20.0%	2,000	-
215000	MAINT & REPAIR - BUILDINGS	-	260	7,000	-	0.0%	2,000	(5,000)
216000	MAINT & REPAIR - EQUIPMENT	3,889	5,640	5,000	1,017	20.3%	5,000	-
217000	MAINT & REPAIR - AUTOS	288	517	-	-		-	-
219000	BUILDING & EQUIP RENTS/LEASE	273	7,105	21,218	10,337	48.7%	77,936	56,718
220000	ADVERTISING & LEGAL PUBLICATION	27	55	100	55	54.7%	100	-
222000	DUES & SUBSCRIPTIONS	88	44	200	44	21.9%	200	-
225000	LAUNDRY & DRY CLEANING	2,948	2,947	3,200	2,175	68.0%	4,893	1,693
226000	AUTO & LIABILITY INS PREMIUM	22,323	20,932	21,885	11,594	53.0%	20,804	(1,081)
226005	WORKERS COMP PREMIUM	5,413	5,269	5,563	1,061	19.1%	6,850	1,287
228000	FREIGHT	1,142	351	1,000	73	7.3%	1,000	-
230000	CONTRACTUAL SERVICES	48,858	30,468	35,000	5,889	16.8%	35,000	-
230002	CONTRACTUAL SVS - MISC	16,650	-	-	-		-	-
		103,283	75,494	103,692	33,141	32.0%	157,254	53,562
COMMODITIES								
341000	DEPARTMENTAL SUPPLIES	55,225	42,631	40,000	23,804	59.5%	55,000	15,000
341007	SUPPLIES - SALT	50,000	46,615	40,000	-	0.0%	40,000	-
343001	AUTOMOBILE GASOLINE	21,448	19,793	30,000	9,383	31.3%	30,000	-
345000	UNIFORM EXPENSE	3,244	3,444	4,750	2,249	47.4%	4,750	-
		129,917	112,482	114,750	35,436	30.9%	129,750	15,000
CAPITAL OUTLAY								
459000	CAPITAL OUTLAY - EQUIPMENT	-	17,625	-	-		-	-
		-	17,625	-	-		-	-
		685,883	635,424	648,829	254,440	39.2%	705,970	57,141

ACCT	DESCRIPTION	EXPLANATION
PERSONNEL SERVICES		
103000	DEPARTMENT HEAD SALARY	SEE POSITION LISTING
103008	OVERTIME EXPENSE	ESTIMATE OF ANNUAL OVERTIME
103315	OTHER SALARIES & WAGES	SEE POSITION LISTING
103900	COMPENSATED ABSENCES	ANNUAL COMPENSATED ABSENCES ADJUSTMENT
104000	FICA EXPENSE	CALCULATED AT 7.65% OF GROSS WAGES
105000	HEALTH & LIFE INS PREMIUM	CURRENT YEAR HEALTH/LIFE ALLOCATION - RATES CONSISTENT
106000	RETIREMENT EXPENSE	CALCULATED 10% OF GROSS WAGES
111000	OTHER POST-EMPL BENEFITS	RHBT INSURANCE PREMIUMS
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	REPAIR SERVICE CENTRALIZED TO 754
219000	BUILDING & EQUIP RENTS/LEASE	PAYOFF OF ALL CURRENT LEASE OBLIGATIONS \$72,186, MISC EQUIP RENTALS
220000	ADVERTISING & LEGAL PUBLICATION	MISC LEGAL ADVERTISING AS NECESSARY
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 2.35% OF GROSS WAGES
228000	FREIGHT	MISC FREIGHT COST ON ITEMS RECEIVED
230000	CONTRACTUAL SERVICES	PEST CTRL, FIRE EXT., ALARM SERVICE, ETC.; WASTE DISPOSAL
230002	CONTRACTUAL SVS - MISC	
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 CONSTANT
345000	UNIFORM EXPENSE	ESTIMATE OF DEPARTMENTAL UNIFORM NEEDS (INCLUDES TAXABLE BENEFITS)
CAPITAL OUTLAY		
459000	CAPITAL OUTLAY - EQUIPMENT	

CITY OF PARKERSBURG
 FY 2019 DEPARTMENTAL BUDGET
 800 SANITATION
 GENERAL FUND

ACCT	DESCRIPTION	2015-2016	2016-2017	2017-2018	YTD ACTUAL 12/31/2017	% YTD/ BUDGET	2018-2019 BUDGET	FY 18-19 VARIANCE
		ACTUAL	ACTUAL	ORIGINAL BUDGET				
PERSONNEL SERVICES								
103000	DEPARTMENT HEAD SALARY	10,706	38,011	37,995	18,267	48.1%	-	(37,995)
103008	OVERTIME EXPENSE	43,626	23,675	25,000	16,288	65.2%	-	(25,000)
103315	OTHER SALARIES & WAGES	663,449	666,025	667,514	305,408	45.8%	-	(667,514)
103900	COMPENSATED ABSENCES	3,832	183	-	-	-	-	-
104000	FICA EXPENSE	51,106	53,034	54,595	24,782	45.4%	-	(54,595)
105000	HEALTH & LIFE INS PREMIUM	176,000	161,283	112,243	37,414	33.3%	-	(112,243)
106000	RETIREMENT EXPENSE	90,107	83,498	77,231	35,652	46.2%	-	(77,231)
111000	OTHER POST-EMPL BENEFITS	42,753	25,820	74,795	31,165	41.7%	-	(74,795)
		1,081,578	1,051,529	1,049,373	468,975	44.7%	-	(1,049,373)
CONTRACTUAL SERVICES								
211000	TELEPHONE/COMM EXPENSE	1,588	2,023	2,064	1,038	50.3%	-	(2,064)
212000	OUTSIDE PRINTING	63	127	100	63	62.5%	-	(100)
213000	UTILITIES - NATURAL GAS	8,748	9,333	11,536	1,796	15.6%	-	(11,536)
213100	UTILITIES - ELECTRIC	15,108	17,917	17,244	8,292	48.1%	-	(17,244)
213200	UTILITIES - WATER & SEWER	2,079	2,397	2,247	1,236	55.0%	-	(2,247)
215000	MAINT & REPAIR - BUILDINGS	4,182	669	2,000	402	20.1%	-	(2,000)
216000	MAINT & REPAIR - EQUIPMENT	13,587	25,433	14,000	3,363	24.0%	-	(14,000)
217000	MAINT & REPAIR - AUTOS	19,605	14,042	-	-	-	-	-
219000	BUILDING & EQUIP RENTS/LEASE	33,299	96,416	96,758	47,970	49.6%	-	(96,758)
220000	ADVERTISING & LEGAL PUBLICATION	132	286	500	46	9.3%	-	(500)
222000	DUES & SUBSCRIPTIONS	93	231	500	44	8.8%	-	(500)
225000	LAUNDRY & DRY CLEANING	7,879	8,793	8,000	5,329	66.6%	-	(8,000)
226000	AUTO & LIABILITY INS PREMIUM	142,647	61,770	55,402	31,258	56.4%	-	(55,402)
226005	WORKERS COMP PREMIUM	12,202	13,234	13,369	2,604	19.5%	-	(13,369)
228000	FREIGHT	440	2,460	2,000	819	41.0%	-	(2,000)
230000	CONTRACTUAL SERVICES	635,474	618,254	666,500	221,687	33.3%	-	(666,500)
		897,125	873,387	892,220	325,947	36.5%	-	(892,220)
COMMODITIES								
341000	DEPARTMENTAL SUPPLIES	31,469	32,559	30,000	32,721	109.1%	-	(30,000)
343001	AUTOMOBILE GASOLINE	60,037	69,916	65,000	31,984	49.2%	-	(65,000)
345000	UNIFORM EXPENSE	10,289	11,179	11,000	9,185	83.5%	-	(11,000)
		101,795	113,654	106,000	73,889	69.7%	-	(106,000)
CAPITAL OUTLAY								
459000	CAPITAL OUTLAY - EQUIPMENT	273,927	-	170,000	16,181	9.5%	-	(170,000)
459001	GRANT-CAPITAL OUTLAY EQUIP	8,760	-	-	-	-	-	-
		282,687	-	170,000	16,181	9.5%	-	(170,000)
		2,363,184	2,038,569	2,217,593	884,993	39.9%	-	(2,217,593)

ACCT	DESCRIPTION	EXPLANATION
PERSONNEL SERVICES		
103000	DEPARTMENT HEAD SALARY	FY19 - MOVED TO FUND 090 SANITATION ENTERPRISE FUND
103008	OVERTIME EXPENSE	FY19 - MOVED TO FUND 090 SANITATION ENTERPRISE FUND
103315	OTHER SALARIES & WAGES	FY19 - MOVED TO FUND 090 SANITATION ENTERPRISE FUND
103900	COMPENSATED ABSENCES	FY19 - MOVED TO FUND 090 SANITATION ENTERPRISE FUND
104000	FICA EXPENSE	FY19 - MOVED TO FUND 090 SANITATION ENTERPRISE FUND
105000	HEALTH & LIFE INS PREMIUM	FY19 - MOVED TO FUND 090 SANITATION ENTERPRISE FUND
106000	RETIREMENT EXPENSE	FY19 - MOVED TO FUND 090 SANITATION ENTERPRISE FUND
111000	OTHER POST-EMPL BENEFITS	FY19 - MOVED TO FUND 090 SANITATION ENTERPRISE FUND
CONTRACTUAL SERVICES		
211000	TELEPHONE/COMM EXPENSE	FY19 - MOVED TO FUND 090 SANITATION ENTERPRISE FUND
212000	OUTSIDE PRINTING	FY19 - MOVED TO FUND 090 SANITATION ENTERPRISE FUND
213000	UTILITIES - NATURAL GAS	FY19 - MOVED TO FUND 090 SANITATION ENTERPRISE FUND
213100	UTILITIES - ELECTRIC	FY19 - MOVED TO FUND 090 SANITATION ENTERPRISE FUND
213200	UTILITIES - WATER & SEWER	FY19 - MOVED TO FUND 090 SANITATION ENTERPRISE FUND
215000	MAINT & REPAIR - BUILDINGS	FY19 - MOVED TO FUND 090 SANITATION ENTERPRISE FUND
216000	MAINT & REPAIR - EQUIPMENT	FY19 - MOVED TO FUND 090 SANITATION ENTERPRISE FUND
217000	MAINT & REPAIR - AUTOS	FY19 - MOVED TO FUND 090 SANITATION ENTERPRISE FUND
219000	BUILDING & EQUIP RENTS/LEASE	FY19 - MOVED TO FUND 090 SANITATION ENTERPRISE FUND
220000	ADVERTISING & LEGAL PUBLICATION	FY19 - MOVED TO FUND 090 SANITATION ENTERPRISE FUND
222000	DUES & SUBSCRIPTIONS	FY19 - MOVED TO FUND 090 SANITATION ENTERPRISE FUND
225000	LAUNDRY & DRY CLEANING	FY19 - MOVED TO FUND 090 SANITATION ENTERPRISE FUND
226000	AUTO & LIABILITY INS PREMIUM	FY19 - MOVED TO FUND 090 SANITATION ENTERPRISE FUND
226005	WORKERS COMP PREMIUM	FY19 - MOVED TO FUND 090 SANITATION ENTERPRISE FUND
228000	FREIGHT	FY19 - MOVED TO FUND 090 SANITATION ENTERPRISE FUND
230000	CONTRACTUAL SERVICES	FY19 - MOVED TO FUND 090 SANITATION ENTERPRISE FUND
COMMODITIES		
341000	DEPARTMENTAL SUPPLIES	FY19 - MOVED TO FUND 090 SANITATION ENTERPRISE FUND
343001	AUTOMOBILE GASOLINE	FY19 - MOVED TO FUND 090 SANITATION ENTERPRISE FUND
345000	UNIFORM EXPENSE	FY19 - MOVED TO FUND 090 SANITATION ENTERPRISE FUND
CAPITAL OUTLAY		
459000	CAPITAL OUTLAY - EQUIPMENT	FY19 - MOVED TO FUND 090 SANITATION ENTERPRISE FUND
459001	GRANT-CAPITAL OUTLAY EQUIP	

CITY OF PARKERSBURG
 FY 2019 DEPARTMENTAL BUDGET
 805 STORMWATER MANAGEMENT
 GENERAL FUND

ACCT	DESCRIPTION	2015-2016	2016-2017	2017-2018	YTD ACTUAL	% YTD/	2018-2019	FY 18-19
		ACTUAL	ACTUAL	ORIGINAL BUDGET	12/31/2017	BUDGET	BUDGET	VARIANCE
CONTRACTUAL SERVICES								
212000	OUTSIDE PRINTING	-	61	5,000	-	0.0%	5,000	-
214000	TRAVEL	-	-	1,000	-	0.0%	1,000	-
220000	ADVERTISING & LEGAL PUBLICATION	-	664	1,000	74	7.4%	1,200	200
221000	TRAINING & EDUCATION	-	-	1,000	-	0.0%	1,000	-
222000	DUES & SUBSCRIPTIONS	-	-	500	-	0.0%	500	-
228000	FREIGHT	-	-	300	133	44.3%	500	200
230000	CONTRACTUAL SERVICES	-	-	-	3,207		116,000	116,000
		-	725	8,800	3,414	38.8%	125,200	116,400
COMMODITIES								
341000	DEPARTMENTAL SUPPLIES	-	1,070	15,000	430	2.9%	165,800	150,800
		-	1,070	15,000	430	2.9%	165,800	150,800
CAPITAL OUTLAY								
458000	CAPITAL OUTLAY - OTHER IMP	-	141,517	231,200	78,464	33.9%	9,000	(222,200)
		-	141,517	231,200	78,464	33.9%	9,000	(222,200)
		-	143,312	255,000	82,308	32.3%	300,000	45,000

ACCT	DESCRIPTION	EXPLANATION
CONTRACTUAL SERVICES		
212000	OUTSIDE PRINTING	VARIOUS REQUIRED STORMWATER PUBLICATIONS
214000	TRAVEL	TRAINING RELATED TRAVEL
220000	ADVERTISING & LEGAL PUBLICATION	REQUIRED LEGAL ADVERTISING AND NOTICES
221000	TRAINING & EDUCATION	STORMWATER MANAGEMENT TRAINING
222000	DUES & SUBSCRIPTIONS	MISC CERTIFICATIONS
228000	FREIGHT	MISC FREIGHT EXPENSES FOR MATERIALS
230000	CONTRACTUAL SERVICES	MARY STREET BUILDING DEMO; STREAM RESTORATION CONTRACT
COMMODITIES		
341000	DEPARTMENTAL SUPPLIES	VARIOUS SUPPLIES FOR STORMWATER MGMT MAINTENANCE
CAPITAL OUTLAY		
458000	CAPITAL OUTLAY - OTHER IMP	MARY STREET RETENTION POND FENCING

CITY OF PARKERSBURG
 FY 2019 DEPARTMENTAL BUDGET
 900 PARKS & RECREATION
 GENERAL FUND

ACCT	DESCRIPTION	2015-2016		2017-2018		% YTD/ BUDGET	2018-2019 BUDGET	FY 18-19 VARIANCE
		ACTUAL	ACTUAL	ORIGINAL BUDGET	YTD ACTUAL 12/31/2017			
PERSONNEL SERVICES								
103000	DEPARTMENT HEAD SALARY	-	45,646	33,738	20,113	59.6%	33,738	-
103008	OVERTIME EXPENSE	-	6,388	5,000	6,861	137.2%	5,000	-
103315	OTHER SALARIES & WAGES	-	331,785	339,810	141,887	41.8%	307,549	(32,261)
103900	COMPENSATED ABSENCES	-	13,723	-	-	-	-	-
104000	FICA EXPENSE	-	28,074	28,959	12,344	42.6%	26,492	(2,467)
105000	HEALTH & LIFE INS PREMIUM	-	67,939	64,306	21,436	33.3%	60,719	(3,587)
106000	RETIREMENT EXPENSE	-	35,922	32,207	15,419	47.9%	26,330	(5,877)
111000	OTHER POST-EMPL BENEFITS	-	14,283	42,851	17,855	41.7%	41,295	(1,556)
		-	543,759	546,871	235,915	43.1%	501,123	(45,748)
CONTRACTUAL SERVICES								
211000	TELEPHONE/COMM EXPENSE	-	2,740	2,741	928	33.9%	2,468	(273)
212000	OUTSIDE PRINTING	-	239	300	34	11.4%	300	-
213000	UTILITIES - NATURAL GAS	-	9,028	10,966	1,612	14.7%	8,346	(2,620)
213100	UTILITIES - ELECTRIC	-	79,769	82,160	35,276	42.9%	75,730	(6,430)
213200	UTILITIES - WATER & SEWER	-	19,822	19,631	8,223	41.9%	19,024	(607)
215000	MAINT & REPAIR - BUILDINGS	-	951	6,000	-	0.0%	1,500	(4,500)
216000	MAINT & REPAIR - EQUIPMENT	-	9,170	6,000	679	11.3%	5,000	(1,000)
217000	MAINT & REPAIR - AUTOS	-	-	-	-	-	-	-
219000	BUILDING & EQUIP RENTS/LEASE	-	60,432	14,041	8,858	63.1%	2,000	(12,041)
221000	TRAINING & EDUCATION	-	180	200	-	0.0%	200	-
225000	LAUNDRY & DRY CLEANING	-	4,135	3,510	2,144	61.1%	5,716	2,206
226000	AUTO & LIABILITY INS PREMIUM	-	26,367	28,723	14,609	50.9%	33,802	5,079
226005	WORKERS COMP PREMIUM	-	6,958	6,928	1,559	22.5%	8,112	1,184
228000	FREIGHT	-	100	300	212	70.5%	300	-
230000	CONTRACTUAL SERVICES	-	21,642	30,000	6,629	22.1%	34,500	4,500
		-	241,577	211,500	80,763	38.2%	196,998	(14,502)
COMMODITIES								
341000	DEPARTMENTAL SUPPLIES	-	58,506	42,333	32,794	77.5%	65,770	23,437
341042	SUPPLIES - WHARTON TRUST	-	1,000	1,000	-	0.0%	1,000	-
341043	SUPPLIES - MOSQUITO CONTROL	-	-	1,400	-	0.0%	-	(1,400)
343001	AUTOMOBILE GASOLINE	-	13,256	12,000	8,704	72.5%	12,000	-
345000	UNIFORM EXPENSE	-	4,106	7,100	2,547	35.9%	7,100	-
		-	76,869	63,833	44,045	69.0%	85,870	22,037
CAPITAL OUTLAY								
458000	CAPITAL OUTLAY - OTHER IMP	-	158,627	225,000	1,495	0.7%	-	(225,000)
459000	CAPITAL OUTLAY - EQUIPMENT	-	-	50,000	42,698	85.4%	8,200	(41,800)
		-	158,627	275,000	44,193	16.1%	8,200	(266,800)
		-	1,020,833	1,097,204	404,917	36.9%	792,191	(305,013)

ACCT	DESCRIPTION	EXPLANATION
PERSONNEL SERVICES		
103000	DEPARTMENT HEAD SALARY	SEE POSITION LISTING
103008	OVERTIME EXPENSE	ESTIMATE OF ANNUAL OVERTIME
103315	OTHER SALARIES & WAGES	SEE POSITION LISTING
103900	COMPENSATED ABSENCES	ANNUAL COMPENSATED ABSENCES ADJUSTMENT
104000	FICA EXPENSE	CALCULATED AT 7.65% OF GROSS WAGES
105000	HEALTH & LIFE INS PREMIUM	CURRENT YEAR HEALTH/LIFE ALLOCATION - RATES CONSISTENT
106000	RETIREMENT EXPENSE	CALCULATED 10% OF GROSS WAGES
111000	OTHER POST-EMPL BENEFITS	RHBT INSURANCE PREMIUMS
CONTRACTUAL SERVICES		
211000	TELEPHONE/COMM EXPENSE	CURRENT YEAR ALLOCATION ADJUSTMENT - COMMUNICATION EXPENSES
212000	OUTSIDE PRINTING	NOTICES, FORMS, ETC.
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
217000	MAINT & REPAIR - AUTOS	REPAIRS SERVICE CENTRALIZED TO 754
219000	BUILDING & EQUIP RENTS/LEASE	TANK RENTALS; MISC
221000	TRAINING & EDUCATION	PESTICIDE CERTIFICATIONS
225000	LAUNDRY & DRY CLEANING	ESTIMATED LAUNDRY SERVICE COSTS
226000	AUTO & LIABILITY INS PREMIUM	CURRENT YEAR ALLOCATION ADJUSTMENT
226005	WORKERS COMP PREMIUM	CALCULATED AT 2.35% OF GROSS WAGES
228000	FREIGHT	MISC FREIGHT COST ON ITEMS RECEIVED
230000	CONTRACTUAL SERVICES	PEST CTRL, FIRE EXT., ALARM SERVICE, INSPECTIONS, FIREWORKS \$10K, VIETNAM MEMORIAL \$4,500
COMMODITIES		
341000	DEPARTMENTAL SUPPLIES	GROUNDSKEEPING SUPPLIES; ROOFING MATERIALS; SOUTHWOOD FENCE \$8K; TILLER/LEAF BLOWER
341042	SUPPLIES - WHARTON TRUST	WHARTON TRUST INCOME BUDGETED FOR PARK USE
341043	SUPPLIES - MOSQUITO CONTROL	PESTICIDES AND OTHER MOSQUITO CONTROL SUPPLIES
343001	AUTOMOBILE GASOLINE	ESTIMATE OF ANNUAL FUEL COSTS, PRICES EXPECTED TO REMAIN CONSTANT
345000	UNIFORM EXPENSE	ESTIMATE OF DEPARTMENTAL UNIFORM NEEDS (INCLUDES TAXABLE BENEFITS)
CAPITAL OUTLAY		
458000	CAPITAL OUTLAY - OTHER IMP	
459000	CAPITAL OUTLAY - EQUIPMENT	ZERO TURN MOWER \$8,200

CITY OF PARKERSBURG
 FY 2019 DEPARTMENTAL BUDGET
 GENERAL FUND
 MINOR COST CENTER BUDGETS

ACCT	DESCRIPTION	2015-2016	2016-2017	2017-2018	YTD ACTUAL	% YTD/	2018-2019	FY 18-19
		ACTUAL	ACTUAL	ORIGINAL BUDGET	12/31/2017	BUDGET	BUDGET	VARIANCE
424	CONTRIBUTIONS/AUTHORITIES							
567001	CONTRIB - OTHR GOV UNITS	-	35,000	-	-		181,500	181,500
567015	CONTRIB - WOOD COUNTY SHERIFF	-	16,578	20,000	-	0.0%	-	(20,000)
567025	CONTRIB - STATE OF WV	14,888	-	-	-		-	-
568005	CONTRIB - INTERSTATE PLAN COMM	-	11,733	11,733	11,733	100.0%	11,733	-
568010	CONTRIB - WOOD CO DEV AUTHORITY	30,000	30,000	30,000	22,500	75.0%	45,000	15,000
		44,888	93,311	61,733	34,233	55.5%	238,233	176,500
435	REGIONAL DEV. AUTHORITY							
568006	CONTRIB - MOV REGIONAL COUNCIL	21,784	12,056	12,056	12,056	100.0%	12,056	-
		21,784	12,056	12,056	12,056	100.0%	12,056	-
699	CONTINGENCY							
226000	AUTO & LIABILITY INS PREMIUM	-	-	50,000	-	0.0%	50,000	-
		-	-	50,000	-	0.0%	50,000	-
759	PUBLIC TRANSIT							
567005	CONTRIB - MASS TRANSIT	1,739,591	1,814,917	1,856,935	984,741	53.0%	1,829,567	(27,368)
		1,739,591	1,814,917	1,856,935	984,741	53.0%	1,829,567	(27,368)
761	STREETS & TRANSP GRANTS							
458000	CAPITAL OUTLAY - OTHER IMP	-	-	138,349	16,141	11.7%	-	(138,349)
		-	-	138,349	16,141	11.7%	-	(138,349)
803	HEALTH DEPARTMENT							
567010	CONTRIB - HEALTH DEPARTMENT	49,600	49,600	59,520	29,760	50.0%	59,520	-
		49,600	49,600	59,520	29,760	50.0%	59,520	-
809	HEALTH & SANITATION GRANTS							
341000	DEPARTMENTAL SUPPLIES	-	-	-	3,589		-	-
458000	CAPITAL OUTLAY - OTHER IMP	-	-	-	50,241		-	-
459000	CAPITAL OUTLAY - EQUIPMENT	-	37,484	-	1,439		-	-
		-	37,484	-	55,269		-	-
901	VISITORS BUREAU							
568020	CONTRIB - WOOD CO VISITORS BUR	153,237	148,137	165,130	83,673	50.7%	162,750	(2,380)
		153,237	148,137	165,130	83,673	50.7%	162,750	(2,380)
903	FAIRS/FESTIVALS							
230000	CONTRACTUAL SERVICES	-	-	-	-		12,500	12,500
568030	CONTRIB - MULTICULTURAL FESTIVAL	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	2,000	-	0.0%	-	(2,000)
568065	CONTRIB - HOMECOMING	10,000	10,000	6,667	6,667	100.0%	-	(6,667)
568069	CONTRIB - TASTE OF PARKERSBURG	-	-	3,713	3,713	100.0%	3,000	(713)
568086	CONTRIB - RIVERFEST	-	-	-	-		5,000	5,000
		22,000	17,000	22,380	10,380	46.4%	25,500	3,120
912	CIVIC PROMOTIONS							
568070	CONTRIB - HALF MARATHON	10,000	10,000	10,000	10,000	100.0%	10,000	-
568075	CONTRIB - DOWNTOWN PKB	15,710	25,000	35,000	26,250	75.0%	50,000	15,000
		25,710	35,000	45,000	36,250	80.6%	60,000	15,000
916	PUBLIC LIBRARY							
568015	CONTRIB - WOOD CO LIBRARY	217,133	222,822	229,735	114,868	50.0%	227,164	(2,571)
		217,133	222,822	229,735	114,868	50.0%	227,164	(2,571)
920	CULTURE & REC GRANTS							
568050	CONTRIB - BLENNERHASST ISLAND	2,500	-	-	-		-	-
568055	OTHER CONTRIBUTIONS	-	549	-	-		-	-
568080	CONTRIB - AMERICAN LEGION	5,000	15,000	-	-		-	-
568089	CONTRIB - ARTSBRIDGE	-	-	-	-		5,000	5,000
		7,500	15,549	-	-		5,000	5,000
958	SOCIAL SERVICES GRANTS							
568040	CONTRIB - WCFRN	-	500	-	-		-	-
568045	CONTRIB - HOUSE TO HOME	5,000	5,000	5,000	5,000	100.0%	7,500	2,500
		5,000	5,500	5,000	5,000	100.0%	7,500	2,500
GRAND TOTAL - MINOR BUDGETS		2,286,443	2,451,376	2,645,838	1,382,370	52.2%	2,677,290	31,452

CITY OF PARKERSBURG
 FY 2019 DEPARTMENTAL BUDGET
 GENERAL FUND
 MINOR COST CENTER BUDGETS

ACCT	DESCRIPTION	EXPLANATION
424	CONTRIBUTIONS/AUTHORITIES	
567001	CONTRIB - OTHR GOV UNITS	E911 EVERBRIDGE SERVICE \$1,500; WVDOH ST MARY'S/DUDLEY GRT MATCH \$180K (\$150K FROM CDBG)
567015	CONTRIB - WOOD COUNTY SHERIFF	JAG GRANT PASS THROUGH - ESTIMATE CURRENTLY UNAVAILABLE
567025	CONTRIB - STATE OF WV	
568005	CONTRIB - INTERSTATE PLAN COMM	MANDATED FUNDING LETTER RECEIVED
568010	CONTRIB - WOOD CO DEV AUTHORITY	DISCRETIONARY APPLICATION RECEIVED
435	REGIONAL DEV. AUTHORITY	
568006	CONTRIB - MOV REGIONAL COUNCIL	MANDATED FUNDING LETTER RECEIVED
699	CONTINGENCY	
226000	AUTO & LIABILITY INS PREMIUM	OPERATING CONTINGENCIES/DEDUCTIBLES (MUST BE RE-APPROPRIATED BY COUNCIL)
759	PUBLIC TRANSIT	
567005	CONTRIB - MASS TRANSIT	EXCESS LEVY CONTRIBUTION EQUAL TO ESTIMATED REVENUE
761	STREETS & TRANSP GRANTS	
458000	CAPITAL OUTLAY - OTHER IMP	
803	HEALTH DEPARTMENT	
567010	CONTRIB - HEALTH DEPARTMENT	DISCRETIONARY APPLICATION RECEIVED
809	HEALTH & SANITATION GRANTS	
341000	DEPARTMENTAL SUPPLIES	
458000	CAPITAL OUTLAY - OTHER IMP	
459000	CAPITAL OUTLAY - EQUIPMENT	
901	VISITORS BUREAU	
568020	CONTRIB - WOOD CO VISITORS BUR	50% OF HOTEL OCCUPANCY TAX REVENUE PROJECTED
903	FAIRS/FESTIVALS	
230000	CONTRACTUAL SERVICES	FIREWORKS FOR 2018 HOMECOMING FESTIVAL
568030	CONTRIB - MULTICULTURAL FESTIVAL	DISCRETIONARY APPLICATION RECEIVED
568035	CONTRIB - HARVEST MOON FESTIVAL	DISCRETIONARY APPLICATION NOT RECEIVED
568040	CONTRIB - HONEY FESTIVAL	DISCRETIONARY APPLICATION NOT RECEIVED
568065	CONTRIB - HOMECOMING	DISCRETIONARY APPLICATION NOT RECEIVED
568069	CONTRIB - TASTE OF PARKERSBURG	TASTE OF PARKERSBURG FAIRS & FESTIVALS GRANT
568086	CONTRIB - RIVERFEST	DISCRETIONARY APPLICATION RECEIVED
912	CIVIC PROMOTIONS	
568070	CONTRIB - HALF MARATHON	DISCRETIONARY APPLICATION RECEIVED
568075	CONTRIB - DOWNTOWN PKB	DISCRETIONARY APPLICATION RECEIVED
916	PUBLIC LIBRARY	
568015	CONTRIB - WOOD CO LIBRARY	FY 2018-2019 CERTIFICATE OF VALUATION FROM ASSESSOR
920	CULTURE & REC GRANTS	
568050	CONTRIB - BLENNERHASST ISLAND	
568055	OTHER CONTRIBUTIONS	
568080	CONTRIB - AMERICAN LEGION	
568089	CONTRIB - ARTSBRIDGE	DISCRETIONARY APPLICATION RECEIVED
958	SOCIAL SERVICES GRANTS	
568040	CONTRIB - WCFRN	NATHAN/PRAGER SCHOLARSHIPS AWARDED THROUGH PERMANENT FUNDS 302 AND 304
568045	CONTRIB - HOUSE TO HOME	DISCRETIONARY APPLICATION RECEIVED

GRAND TOTAL - MINOR BUDGETS

ACCT	DESCRIPTION	2017-2018			% YTD/ BUDGET	2018-2019 BUDGET	FY 18-19 VARIANCE
		2015-2016 ACTUAL	2016-2017 ACTUAL	ORIGINAL BUDGET			
BEGINNING FUND BALANCE							
29700	FUND BALANCE	962,297	14,972	313,605	313,605	21,990	(291,615)
		962,297	14,972	313,605	313,605	21,990	(291,615)
INTERGOVERNMENTAL							
369000000	TRANSFERS IN - OTHER FUNDS	211,600	1,392,961	910,000	910,000	2,674,010	1,764,010
		211,600	1,392,961	910,000	910,000	2,674,010	1,764,010
MISCELLANEOUS REVENUE							
380000000	INTEREST ON INVESTMENTS	2,599	5,173	-	5,348	-	-
		2,599	5,173	-	5,348	-	-
TOTAL REVENUE							
		214,199	1,398,134	910,000	915,348	2,674,010	1,764,010
TOTAL EXPENDITURES							
		1,161,523	1,099,501	-	506,963	1,696,000	1,696,000
SURPLUS/(DEFICIT)							
		(947,324)	298,633	910,000	408,385	978,010	68,010
ENDING FUND BALANCE							
		14,972	313,605	1,223,605	721,990	1,000,000	(223,605)
CAPITAL OUTLAY - IMPROVEMENTS							
421458000	IMPROVEMENTS - DEVELOPMENT	-	-	-	-	70,000	70,000
706458000	IMPROVEMENTS - FIRE	-	-	-	-	50,000	50,000
900458000	IMPROVEMENTS - PARKS & REC	-	-	-	-	25,000	25,000
920458000	IMPROVEMENTS - PARKS GRANTS	-	-	-	-	200,000	200,000
		-	-	-	-	345,000	345,000
CAPITAL OUTLAY - EQUIPMENT							
436459000	EQUIPMENT - CODE ADMIN	-	-	-	-	36,000	36,000
440459000	EQUIPMENT - MUNICIPAL BLDG	-	-	-	-	100,000	100,000
566459000	EQUIPMENT - PUBLIC WORKS	-	-	-	-	40,000	40,000
700459000	EQUIPMENT - POLICE	-	-	-	-	234,000	234,000
706459000	EQUIPMENT - FIRE	-	-	-	-	35,000	35,000
714459000	EQUIPMENT - FLOODWALL	-	-	-	-	86,000	86,000
750459000	EQUIPMENT - STREETS	-	-	-	-	145,000	145,000
756459000	EQUIPMENT - STREET CLEANING	-	-	-	-	425,000	425,000
		-	-	-	-	1,101,000	1,101,000
TRANSFERS/PROPRIETARY FUND PURCHASES							
414566000	OPERATING TRANSFERS OUT	1,161,523	1,099,501	-	506,963	-	-
444566090	TRANSFER OUT - SANITATION	-	-	-	-	150,000	150,000
444566092	TRANSFER OUT - BRIDGE	-	-	-	-	100,000	100,000
		1,161,523	1,099,501	-	506,963	250,000	250,000
		1,161,523	1,099,501	-	506,963	1,696,000	1,696,000

ACCT	DESCRIPTION	EXPLANATION
BEGINNING FUND BALANCE		
29700	FUND BALANCE	FUND BALANCE SURPLUS ESTIMATE RESERVED FOR EQUIPMENT
INTERGOVERNMENTAL		
369000000	TRANSFERS IN - OTHER FUNDS	GF CAPITAL RESERVE START-UP FUNDING; BRIDGE \$100K; SANITATION \$250K
MISCELLANEOUS REVENUE		
380000000	INTEREST ON INVESTMENTS	
TOTAL REVENUE		
TOTAL EXPENDITURES		
SURPLUS/(DEFICIT)		
ENDING FUND BALANCE		
CAPITAL OUTLAY - IMPROVEMENTS		
421458000	IMPROVEMENTS - DEVELOPMENT	PURCHASE/INSTALL GATEWAY SIGNAGE
706458000	IMPROVEMENTS - FIRE	SEWAGE PIPE CONNECTION TO PUB INSTALLATION FOR STATION 5 AND POLICE SUBSTATION
900458000	IMPROVEMENTS - PARKS & REC	COOPER CABIN GRANT MATCH \$25K
920458000	IMPROVEMENTS - PARKS GRANTS	BOUNDLESS PLAYGROUND (\$100,000 GRANT MATCH)
CAPITAL OUTLAY - EQUIPMENT		
436459000	EQUIPMENT - CODE ADMIN	REPLACING A 1999 GMC JIMMY AND 2005 CHEVY TRAILBLAZER (150,000 MILES)
440459000	EQUIPMENT - MUNICIPAL BLDG	COOLING TOWER REPLACEMENT AT CITY BUILDING
566459000	EQUIPMENT - PUBLIC WORKS	3/4 TON PICKUP W/PLOW (PW DIRECTOR)
700459000	EQUIPMENT - POLICE	6 NEW CRUISERS AND REQUIRED EQUIPMENT
706459000	EQUIPMENT - FIRE	NEW DUTY RESPONSE VEHICLE (CHIEF)
714459000	EQUIPMENT - FLOODWALL	TRACTOR WITH BOOM MOWER \$86,000
750459000	EQUIPMENT - STREETS	SKID STEER \$85K; (5) 5-TON DUMP TRUCK REFITS \$60K
756459000	EQUIPMENT - STREET CLEANING	5-TON DMP TRK \$115K; 1/2 STREET SWEEPER \$100K; FLUSHER TRUCK \$210K
TRANSFERS/PROPRIETARY FUND PURCHASES		
414566000	OPERATING TRANSFERS OUT	
444566090	TRANSFER OUT - SANITATION	ESTIMATE OF NEW PACKER TRUCK \$150K
444566092	TRANSFER OUT - BRIDGE	1/2 ESTIMATE COST OF STREET SWEEPER \$100K

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CITY OF PARKERSBURG
 FY 2019 BALANCE SHEETS
 GENERAL FUND RESERVES
 December 31, 2017

ACCT	DESCRIPTION	003 STABILIZ	016 UNEMPLOY	025 WORK COMP	TOTAL RESERVES
ASSETS					
10100	CASH IN BANK	-	191,615	111,927	303,542
12500	INVESTMENTS - WV CONS FUND	-	-	29,100	29,100
12501	INVESTMENTS - OTHER	-	509,309	611,884	1,121,193
	TOTAL ASSETS	-	700,924	752,910	1,453,835
LIABILITIES					
20100	FUND LIABILITIES	-	-	-	-
	TOTAL LIABILITIES	-	-	-	-
FUND BALANCE					
29900	FUND BALANCE	-	700,924	752,910	1,453,835
	TOTAL FUND BALANCE	-	700,924	752,910	1,453,835
	TOTAL LIABILITIES & FUND BALANCE	-	700,924	752,910	1,453,835

DEPT	DESCRIPTION	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	THEREAFTER	TOTAL
CURRENT CAPITAL LEASE OBLIGATIONS								
700	10 NEW POLICE CARS	23,014	-	-	-	-	-	23,014
700	8 NEW/4 USED POLICE CARS	241,902	-	-	-	-	-	241,902
700	6 NEW POLICE CARS	205,167	-	-	-	-	-	205,167
706	LADDER TRUCK	443,429	-	-	-	-	-	443,429
706	AIR PACKS	37,100	-	-	-	-	-	37,100
750	PAVER/MILLER/ROLLERS/HOE	635,335	-	-	-	-	-	635,335
756	FUEL TRUCK/SIGN TRUCK	72,186	-	-	-	-	-	72,186
800	2 SANITATION PACKER TRUCKS	61,999	-	-	-	-	-	61,999
		1,720,132	-	-	-	-	-	1,720,132

DEPT	DESCRIPTION	EXPLANATION
CURRENT CAPITAL LEASE OBLIGATIONS		
700	10 NEW POLICE CARS	UNITED BANK, MATURES SEPTEMBER 2018; PAYOFF FY19
700	8 NEW/4 USED POLICE CARS	UNITED BANK, MATURES NOVEMBER 2021; PAYOFF FY19
700	6 NEW POLICE CARS	UNITED BANK, MATURES JANUARY 2023; PAYOFF FY19
706	LADDER TRUCK	BB&T, MATURES NOVEMBER 2030; PAYOFF FY19
706	AIR PACKS	BB&T, MATURES NOVEMBER 2018; PAYOFF FY19
750	PAVER/MILLER/ROLLERS/HOE	BB&T, MATURES FEBRUARY 2022; PAYOFF FY19
756	FUEL TRUCK/SIGN TRUCK	BB&T, MATURES APRIL 2018; PAYOFF FY19
800	2 SANITATION PACKER TRUCKS	BB&T, MATURES FEBRUARY 2022; PAYOFF FY19

ACCT	DESCRIPTION	2017-2018		YTD ACTUAL 12/31/2017	% YTD/ BUDGET	2018-2019 BUDGET	FY 18-19 VARIANCE
		2015-2016 ACTUAL	2016-2017 ACTUAL				
BEGINNING FUND BALANCE							
29800	FUND BALANCE	77,210	28,231	-	-	-	-
		77,210	28,231	-	-	-	-
TAXES							
310000000	COAL SEVERANCE TAX	72,957	79,816	60,000	39,059	65.1%	70,000
		72,957	79,816	60,000	39,059	65.1%	70,000
MISCELLANEOUS REVENUE							
380000000	INTEREST ON INVESTMENTS	81	11	-	5	-	-
		81	11	-	5	-	-
TOTAL REVENUE		73,038	79,827	60,000	39,064	65.1%	70,000
TOTAL EXPENDITURES		122,018	108,058	60,000	-	0.0%	70,000
SURPLUS/(DEFICIT)		(48,980)	(28,231)	-	39,064	-	-
ENDING FUND BALANCE		28,231	-	-	39,064	-	-
COMMODITIES							
750341000	SUPPLIES - STREETS	122,018	-	-	-	-	-
		122,018	-	-	-	-	-
CONTRIBUTIONS							
444566084	CONTRIB - CAPITAL RESERVE	-	98,048	-	-	-	-
444566002	CONTRIB - USER FEE FUND	-	-	60,000	-	0.0%	70,000
		-	108,058	60,000	-	0.0%	70,000
		122,018	108,058	60,000	-	0.0%	70,000

ACCT	DESCRIPTION	EXPLANATION
BEGINNING FUND BALANCE		
29800	FUND BALANCE	FUND BALANCE ESTIMATE
TAXES		
310000000	COAL SEVERANCE TAX	ESTIMATE BASED ON PRIOR FISCAL YEAR HISTORY
MISCELLANEOUS REVENUE		
380000000	INTEREST ON INVESTMENTS	
TOTAL REVENUE		
TOTAL EXPENDITURES		
SURPLUS/(DEFICIT)		
ENDING FUND BALANCE		
COMMODITIES		
750341000	SUPPLIES - STREETS	
CONTRIBUTIONS		
444566084	CONTRIB - CAPITAL RESERVE	
444566002	CONTRIB - USER FEE FUND	TRANSFER TO USER FEE FUND TO SUPPLEMENT PAVING

ACCT	DESCRIPTION	2017-2018		YTD ACTUAL 12/31/2017	% YTD/ BUDGET	2018-2019 BUDGET	FY 18-19 VARIANCE	
		2015-2016 ACTUAL	2016-2017 ACTUAL					ORIGINAL BUDGET
BEGINNING FUND BALANCE								
29700	FUND BALANCE	-	-	442,599	321,171	72.6%	233,900	(208,699)
		-	-	442,599	321,171	72.6%	233,900	(208,699)
CHARGES FOR SERVICES								
341000000	CITY SERVICE USER FEE	-	2,399,444	2,320,000	622,846	26.8%	2,320,000	-
		-	2,399,444	2,320,000	622,846	26.8%	2,320,000	-
INTERGOVERNMENTAL								
365000000	FEDERAL GRANTS	-	-	-	-		270,679	270,679
366000000	STATE GRANTS	-	-	650,396	-	0.0%	-	(650,396)
369000000	TRANSFERS IN - OTHER FUNDS	-	1,591,701	60,000	-	0.0%	1,571,700	1,511,700
		-	1,591,701	710,396	-	0.0%	1,842,379	1,131,983
MISCELLANEOUS REVENUE								
380000000	INTEREST ON INVESTMENTS	-	-	-	-		-	-
381000000	REIMBURSEMENTS	-	-	110,000	-	0.0%	120,000	10,000
		-	-	110,000	-	0.0%	120,000	10,000
TOTAL REVENUE								
		-	3,991,145	3,140,396	622,846	19.8%	4,282,379	1,141,983
TOTAL EXPENDITURES								
		-	3,669,974	3,582,995	827,953	23.1%	4,516,279	933,284
SURPLUS/(DEFICIT)								
		-	321,171	(442,599)	(205,107)		(233,900)	208,699
ENDING FUND BALANCE								
		-	321,171	-	116,064		-	-
CAPITAL OUTLAY								
750458005	STREET IMPROVEMENTS	-	1,750,838	610,777	27,953	4.6%	1,501,700	890,923
750458010	SIDEWALK IMPROVEMENTS	-	-	1,092,995	-	0.0%	548,349	(544,646)
		-	1,750,838	1,703,772	27,953	1.6%	2,050,049	346,277
CONTRIBUTIONS								
424567025	CONTRIB - STATE OF WV	-	-	-	-		76,230	76,230
444566001	CONTRIB - CAPITAL RESERVE	-	-	800,000	800,000	100.0%	-	(800,000)
444566003	CONTRIB - STABILIZATION FUND	-	-	-	-		650,000	650,000
444566092	CONTRIB - MEMORIAL BRIDGE	-	-	-	-		940,000	940,000
700566005	CONTRIB - GF PD SUPPLEMENT	-	384,611	539,612	-	0.0%	400,000	(139,612)
706566010	CONTRIB - GF FD SUPPLEMENT	-	384,612	539,611	-	0.0%	400,000	(139,611)
444566015	CONTRIB - GF STREETS DEPT	-	1,149,913	-	-		-	-
		-	1,919,136	1,879,223	800,000	42.6%	2,466,230	587,007
		-	3,669,974	3,582,995	827,953	23.1%	4,516,279	933,284

ACCT	DESCRIPTION	EXPLANATION
BEGINNING FUND BALANCE		
29700	FUND BALANCE	FUND BALANCE SURPLUS ESTIMATE RESERVED FOR GRANT MATCHING
CHARGES FOR SERVICES		
341000000	CITY SERVICE USER FEE	ESTIMATED BASED ON PRIOR FISCAL YEAR(S) HISTORY
INTERGOVERNMENTAL		
365000000	FEDERAL GRANTS	GRANT REVENUE FOR SIDEWALK PROJECTS (\$240K AVERY STREET; CMAQ \$30,679)
366000000	STATE GRANTS	
369000000	TRANSFERS IN - OTHER FUNDS	\$70,000 COAL SEV XFER IN; \$1,501,700 GF SPRING PAVING FRONT-LOADING XFER IN
MISCELLANEOUS REVENUE		
380000000	INTEREST ON INVESTMENTS	
381000000	REIMBURSEMENTS	CDBG REIMBURSEMENTS FOR SIDEWALK PROJECTS
TOTAL REVENUE		
TOTAL EXPENDITURES		
SURPLUS/(DEFICIT)		
ENDING FUND BALANCE		
CAPITAL OUTLAY		
750458005	STREET IMPROVEMENTS	SPRING 2019 ANNUAL STREET PAVING/SLAB REPLACEMENT CONTRACT
750458010	SIDEWALK IMPROVEMENTS	AVERY STREET GRANT RELATED SIDEWALK EXPENDITURES; CMAQ GRANT
CONTRIBUTIONS		
424567025	CONTRIB - STATE OF WV	CITY CONTRIBUTIONS TO GIHON & RAYON SIDEWALK PROJECTS MANAGED BY WVDOH
444566001	CONTRIB - CAPITAL RESERVE	
444566003	CONTRIB - STABILIZATION FUND	REPAYMENT OF FY18 BORROWING FOR EARLY PAVING CONTRACT
444566092	CONTRIB - MEMORIAL BRIDGE	REPAYMENT OF FY18 BORROWING FOR EARLY PAVING CONTRACT
700566005	CONTRIB - GF PD SUPPLEMENT	POLICE DEPARTMENT SUPPLEMENT PORTION OF USER FEE
706566010	CONTRIB - GF FD SUPPLEMENT	FIRE DEPARTMENT SUPPLEMENT PORTION OF USER FEE
444566015	CONTRIB - GF STREETS DEPT	

CITY OF PARKERSBURG
 FY 2019 BALANCE SHEETS
 NON-MAJOR SPECIAL REVENUE FUNDS
 December 31, 2017

ACCT	DESCRIPTION	041 FORFEITURE	042 LAW ENF	048 EMP BEN	049 MED FSA	050 CDBG	051 HOME	052 HISTORIC
ASSETS								
10100	CASH IN BANK	-	24,581	362,457	7,407	53,062	-	50,159
10100	CASH - DOJ FORFEITURE	24,059	-	-	-	-	-	-
10101	CASH - ST & LOCAL FORFEITURE	62,075	-	-	-	-	-	-
10102	CASH - TREASURER FORFEITURE	9,025	-	-	-	-	-	-
10103	CASH - CITY ASSET FORFEITURE	60,890	-	-	-	-	-	-
10104	CASH - CITY EVIDENCE ACCOUNT	25,855	-	-	-	-	-	-
10101	CASH IN BANK	-	-	-	-	-	226,114	-
11100	A/R RENTAL REHAB LOANS	-	-	-	-	57,497	-	-
11100	A/R HOME REHAB	-	-	-	-	-	898,536	-
11100	A/R HISTORIC LOANS	-	-	-	-	-	-	4,005
11100	A/R FORGIVABLE LOANS	-	-	-	-	-	-	-
11101	A/R HOUSING REHAB LOANS	-	-	-	-	699,248	-	-
11101	A/R SHOP	-	-	-	-	-	3,015,403	-
11102	A/R ECONOMIC DEV LOANS	-	-	-	-	137,624	-	-
11103	A/R NEW CONSTRUCTION LOANS	-	-	-	-	-	57,208	-
11106	A/R NEIGHBORHOOD STABLIZ	-	-	-	-	-	187,811	-
11400	DUE FROM OTHER FUNDS	-	-	311	-	-	-	-
TOTAL ASSETS		181,903	24,581	362,769	7,407	947,431	4,385,072	54,164
LIABILITIES								
20101	HUD PAYABLE	-	-	-	-	288	-	-
20200	DEFERRED REV - LOANS REC	-	-	-	-	898,564	-	-
21000	DEFERRED REVENUE - LOANS	-	-	-	-	-	-	4,005
23200	ESCROW - HANDLEY	-	-	-	-	-	160	-
23201	ESCROW - FREELAND	-	-	-	-	-	(78)	-
23400	UNCLAIMED PROPERTY	-	-	-	-	40	-	-
23900	DEFERRED REVENUE	-	-	-	-	-	4,270,308	-
TOTAL LIABILITIES		-	-	-	-	898,892	4,270,389	4,005
FUND BALANCE								
29900	FUND BALANCE	181,903	24,581	362,769	7,407	48,539	114,683	50,159
TOTAL FUND BALANCE		181,903	24,581	362,769	7,407	48,539	114,683	50,159
TOTAL LIABILITIES & FUND BALANCE		181,903	24,581	362,769	7,407	947,431	4,385,072	54,164

CITY OF PARKERSBURG
 FY 2019 BALANCE SHEETS
 NON-MAJOR SPECIAL REVENUE FUNDS
 December 31, 2017

ACCT	DESCRIPTION	056 NEIGH STAB	TOTAL ALL FUNDS
ASSETS			
10100	CASH IN BANK	20,575	518,241
10100	CASH - DOJ FORFEITURE	-	24,059
10101	CASH - ST & LOCAL FORFEITURE	-	62,075
10102	CASH - TREASURER FORFEITURE	-	9,025
10103	CASH - CITY ASSET FORFEITURE	-	60,890
10104	CASH - CITY EVIDENCE ACCOUNT	-	25,855
10101	CASH IN BANK	-	226,114
11100	A/R RENTAL REHAB LOANS	-	57,497
11100	A/R HOME REHAB	-	898,536
11100	A/R HISTORIC LOANS	-	4,005
11100	A/R FORGIVABLE LOANS	25,366	25,366
11101	A/R HOUSING REHAB LOANS	-	699,248
11101	A/R SHOP	-	3,015,403
11102	A/R ECONOMIC DEV LOANS	-	137,624
11103	A/R NEW CONSTRUCTION LOANS	-	57,208
11106	A/R NEIGHBORHOOD STABLIZ	-	187,811
11400	DUE FROM OTHER FUNDS	-	311
TOTAL ASSETS		45,941	6,009,267
LIABILITIES			
20101	HUD PAYABLE	-	288
20200	DEFERRED REV - LOANS REC	-	898,564
21000	DEFERRED REVENUE - LOANS	-	4,005
23200	ESCROW - HANDLEY	-	160
23201	ESCROW - FREELAND	-	(78)
23400	UNCLAIMED PROPERTY	-	40
23900	DEFERRED REVENUE	-	4,270,308
TOTAL LIABILITIES		-	5,173,287
FUND BALANCE			
29900	FUND BALANCE	45,941	835,980
TOTAL FUND BALANCE		45,941	835,980
TOTAL LIABILITIES & FUND BALANCE		45,941	6,009,267

ACCT	DESCRIPTION	2015-2016		2017-2018		% YTD/ BUDGET	2018-2019 BUDGET	FY 18-19 VARIANCE
		ACTUAL	ACTUAL	ORIGINAL BUDGET	YTD ACTUAL 12/31/2017			
039	DEMOLITION PROJECTS							
BEGINNING FUND BALANCE								
29700	FUND BALANCE	-	(72,642)	(164,112)	(164,112)	100.0%	(50,000)	114,112
		-	(72,642)	(164,112)	(164,112)	100.0%	(50,000)	114,112
INTERGOVERNMENTAL								
369000000	TRANSFERS IN - OTHER FUNDS	-	100,000	350,000	350,000	100.0%	50,000	(300,000)
		-	100,000	350,000	350,000	100.0%	50,000	(300,000)
MISCELLANEOUS REVENUE								
383000000	SALE OF FIXED ASSETS	-	-	1,000	1,000	100.0%	-	(1,000)
		-	-	1,000	1,000	100.0%	-	(1,000)
TOTAL REVENUE		-	100,000	351,000	351,000	100.0%	50,000	(301,000)
TOTAL EXPENDITURES		-	191,470	236,888	71,136	30.0%	-	(236,888)
SURPLUS/(DEFICIT)		-	(91,470)	114,112	279,864		50,000	(64,112)
ENDING FUND BALANCE		-	(164,112)	(50,000)	115,752		-	50,000
CONTRACTUAL SERVICES								
436220000	ADVERTISING & LEGAL PUB	-	8,198	8,000	5,702	71.3%	-	(8,000)
436230000	CONTRACTUAL SERVICES	-	183,272	228,888	65,434	28.6%	-	(228,888)
		-	191,470	236,888	71,136	30.0%	-	(236,888)
207	PARKS & RECREATION PROJECTS							
BEGINNING FUND BALANCE								
29700	FUND BALANCE	-	-	-	-		1,050,000	1,050,000
		-	-	-	-		1,050,000	1,050,000
INTERGOVERNMENTAL								
368000000	CONTRIB - OUTSIDE ENTITIES	-	-	-	250,000		250,000	250,000
369000000	TRANSFERS IN - OTHER FUNDS	-	-	-	750,000		500,000	500,000
TOTAL REVENUE		-	-	-	1,000,000		750,000	750,000
TOTAL EXPENDITURES		-	-	-	-		1,800,000	1,800,000
SURPLUS/(DEFICIT)		-	-	-	1,000,000		(1,050,000)	(1,050,000)
ENDING FUND BALANCE		-	-	-	1,000,000		-	-
CAPITAL OUTLAY								
900458010	CAPITAL - SPLASH PARK PROJECT	-	-	-	-		1,300,000	1,300,000
900458015	CAPITAL - CP POOL RESTORATION	-	-	-	-		500,000	500,000
		-	-	-	-		1,800,000	1,800,000

ACCT	DESCRIPTION	EXPLANATION
039	DEMOLITION PROJECTS	
BEGINNING FUND BALANCE		
29700	FUND BALANCE	FUND BALANCE SURPLUS ESTIMATE
INTERGOVERNMENTAL		
369000000	TRANSFERS IN - OTHER FUNDS	GENERAL FUND TRANSFER IN TO CLOSE OUT FUND
MISCELLANEOUS REVENUE		
383000000	SALE OF FIXED ASSETS	MISC SALE OF PROPERTIES SOLD AFTER DEMOLITION
TOTAL REVENUE		
TOTAL EXPENDITURES		
SURPLUS/(DEFICIT)		
ENDING FUND BALANCE		
CONTRACTUAL SERVICES		
436220000	ADVERTISING & LEGAL PUB	LEGAL NOTICE AND PUBLICATIONS REQUIRED PRIOR TO DEMOLITION
436230000	CONTRACTUAL SERVICES	DEMOLITIONS SERVICES
207	PARKS & RECREATION PROJECTS	
BEGINNING FUND BALANCE		
29700	FUND BALANCE	FUND BALANCE SURPLUS ESTIMATE
INTERGOVERNMENTAL		
368000000	CONTRIB - OUTSIDE ENTITIES	ESTIMATE OF PRIVATE ENTITY PROJECT DONATIONS
369000000	TRANSFERS IN - OTHER FUNDS	GENERAL FUND TRANSFERS IN - ENHANCEMENTS TO EXISTING POOL (CITY PARK)
TOTAL REVENUE		
TOTAL EXPENDITURES		
SURPLUS/(DEFICIT)		
ENDING FUND BALANCE		
CAPITAL OUTLAY		
900458010	CAPITAL - SPLASH PARK PROJECT	CITY PARK SPLASH PAD ADDITION ESTIMATE
900458015	CAPITAL - CP POOL RESTORATION	ESTIMATE OF RENOVATIONS TO THE CITY PARK POOL

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CITY OF PARKERSBURG
 FY 2019 BALANCE SHEETS
 DEBT SERVICE FUNDS
 December 31, 2017

ACCT	DESCRIPTION	106 RIVERFRONT	107 TIF FUND	TOTAL ALL FUNDS
ASSETS				
10100	CASH IN BANK	941	42	984
10105	DEFEASANCE ESCROW ACCOUNT	263,000	-	263,000
	TOTAL ASSETS	263,941	42	263,984
LIABILITIES				
20201	30 YEAR FEDERAL LOAN	1,401,000	-	1,401,000
	TOTAL LIABILITIES	1,401,000	-	1,401,000
FUND BALANCE				
29900	FUND BALANCE	(1,137,059)	42	(1,137,016)
	TOTAL FUND BALANCE	(1,137,059)	42	(1,137,016)
	TOTAL LIABILITIES & FUND BALANCE	263,941	42	263,984

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ACCT	DESCRIPTION	300 JACKSON	301 HURST	302 NATHAN	303 BOREMAN	304 PRAGER	305 PAPPAS	TOTAL ALL FUNDS
ASSETS								
10100	CASH IN BANK	41,608	13,220	9,514	57	2,158	-	66,556
11400	DUE FROM OTHER FUNDS	-	-	-	-	-	5,000	5,000
12500	BOREMAN INVESTMENTS	-	-	-	59,947	-	-	59,947
12501	JACKSON ESTATE INVESTMENTS	132,628	-	-	-	-	-	132,628
	TOTAL ASSETS	174,235	13,220	9,514	60,004	2,158	5,000	264,131
LIABILITIES								
20100	FUND LIABILITIES	-	-	-	-	-	-	-
	TOTAL LIABILITIES	-	-	-	-	-	-	-
FUND BALANCE								
29900	FUND BALANCE	174,235	13,220	9,514	60,004	2,158	5,000	264,131
	TOTAL FUND BALANCE	174,235	13,220	9,514	60,004	2,158	5,000	264,131
	TOTAL LIABILITIES & FUND BALANCE	174,235	13,220	9,514	60,004	2,158	5,000	264,131

ACCT	DESCRIPTION	2017-2018			% YTD/ BUDGET	2018-2019 BUDGET	FY 18-19 VARIANCE	
		2015-2016 ACTUAL	2016-2017 ACTUAL	ORIGINAL BUDGET				YTD ACTUAL 12/31/2017
BEGINNING FUND BALANCE								
29900	FUND BALANCE	920,103	1,048,889	939,107	1,123,887	119.7%	974,117	35,010
		920,103	1,048,889	939,107	1,123,887	119.7%	974,117	35,010
FINES & FEES								
321000000	PARKING VIOLATIONS	13,995	16,890	14,000	16,689	119.2%	20,000	6,000
		13,995	16,890	14,000	16,689	119.2%	20,000	6,000
CHARGES FOR SERVICES								
342000000	PARKING METER REVENUE	52,675	56,918	50,000	31,992	64.0%	50,000	-
343001000	SEARS LOT RENTAL	5,992	4,907	6,000	2,960	49.3%	5,000	(1,000)
343002000	5TH & AVERY LOT RENTAL	6,440	7,210	6,500	3,710	57.1%	6,500	-
343003000	B&O LOT RENTAL	15,575	18,240	15,000	11,194	74.6%	16,000	1,000
343004000	BRIDGE LOT RENTAL	3,772	2,809	4,000	1,776	44.4%	3,000	(1,000)
343005000	4TH & AVERY LOT RENTAL	94,706	91,941	90,000	44,471	49.4%	88,000	(2,000)
343008000	5TH & AVERY LOT METERS	6,376	6,115	6,200	3,595	58.0%	6,000	(200)
343010000	HOTEL LOT RENTAL	5,700	5,700	5,500	2,850	51.8%	5,500	-
343011000	PHILLIPS COURT RENTAL	3,558	1,266	1,800	909	50.5%	1,800	-
343013000	7TH & JULIANA LOT KIOSK	334	905	-	408	-	-	-
343019000	3RD & AVERY LOT RENTAL	6,580	6,685	5,500	2,695	49.0%	5,500	-
343021000	PHILLIPS CRT ALLEY LOT RENTAL	-	5,705	4,900	2,958	60.4%	5,000	100
343023000	7TH & JULIANA MONTHLY RENTAL	-	8,361	5,200	5,609	107.9%	8,000	2,800
		201,708	216,762	200,600	115,127	57.4%	200,300	(300)
INTERGOVERNMENTAL								
368000000	CONTRIBUTIONS/DONATIONS	95,494	-	-	-	-	-	-
		95,494	-	-	-	-	-	-
MISCELLANEOUS REVENUE								
380000000	INTEREST ON INVESTMENTS	341	896	300	716	238.6%	700	400
380001000	INTEREST ON BOND RESERVE	129	-	-	-	-	-	-
399000000	MISCELLANEOUS REVENUE	2,569	50	200	-	0.0%	-	(200)
		3,040	946	500	716	143.2%	700	200
TOTAL REVENUE		314,236	234,598	215,100	132,532	61.6%	221,000	5,900
TOTAL EXPENDITURES		185,451	159,600	180,090	63,880	35.5%	183,867	3,777
SURPLUS/(DEFICIT)		128,785	74,998	35,010	68,652		37,133	2,123
ENDING FUND BALANCE		1,048,889	1,123,887	974,117	1,192,539		1,011,250	37,133

ACCT	DESCRIPTION	EXPLANATION
BEGINNING FUND BALANCE		
29900	FUND BALANCE	BEGINNING FUND BALANCE ESTIMATE - INCLUDES CAPITAL ASSETS, RECEIVABLES & LIABILITIES
FINES & FEES		
321000000	PARKING VIOLATIONS	ESTIMATED BASED ON PRIOR FISCAL YEAR(S) HISTORY
CHARGES FOR SERVICES		
342000000	PARKING METER REVENUE	ESTIMATED BASED ON PRIOR FISCAL YEAR(S) HISTORY
343001000	SEARS LOT RENTAL	ESTIMATED BASED ON PRIOR FISCAL YEAR(S) HISTORY
343002000	5TH & AVERY LOT RENTAL	ESTIMATED BASED ON PRIOR FISCAL YEAR(S) HISTORY
343003000	B&O LOT RENTAL	ESTIMATED BASED ON PRIOR FISCAL YEAR(S) HISTORY
343004000	BRIDGE LOT RENTAL	ESTIMATED BASED ON PRIOR FISCAL YEAR(S) HISTORY
343005000	4TH & AVERY LOT RENTAL	ESTIMATED BASED ON PRIOR FISCAL YEAR(S) HISTORY
343008000	5TH & AVERY LOT METERS	ESTIMATED BASED ON PRIOR FISCAL YEAR(S) HISTORY
343010000	HOTEL LOT RENTAL	ESTIMATED BASED ON PRIOR FISCAL YEAR(S) HISTORY
343011000	PHILLIPS COURT RENTAL	ESTIMATED BASED ON PRIOR FISCAL YEAR(S) HISTORY
343013000	7TH & JULIANA LOT KIOSK	
343019000	3RD & AVERY LOT RENTAL	ESTIMATED BASED ON PRIOR FISCAL YEAR(S) HISTORY
343021000	PHILLIPS CRT ALLEY LOT RENTAL	ESTIMATED BASED ON PRIOR FISCAL YEAR(S) HISTORY
343023000	7TH & JULIANA MONTHLY RENTAL	ESTIMATED BASED ON PRIOR FISCAL YEAR(S) HISTORY
INTERGOVERNMENTAL		
368000000	CONTRIBUTIONS/DONATIONS	
MISCELLANEOUS REVENUE		
380000000	INTEREST ON INVESTMENTS	ESTIMATED BASED ON PRIOR FISCAL YEAR(S) HISTORY
380001000	INTEREST ON BOND RESERVE	
399000000	MISCELLANEOUS REVENUE	
TOTAL REVENUE		
TOTAL EXPENDITURES		
SURPLUS/(DEFICIT)		
ENDING FUND BALANCE		

FY 2019 FUND BUDGET

080 PARKING FUND

571 PARKING DEPARTMENT

ACCT	DESCRIPTION	2017-2018						FY 18-19 VARIANCE
		2015-2016 ACTUAL	2016-2017 ACTUAL	ORIGINAL BUDGET	YTD ACTUAL 12/31/2017	% YTD/ BUDGET	2018-2019 BUDGET	
PERSONNEL SERVICES								
103000	DEPARTMENT HEAD SALARY	6,774	12,864	12,927	5,967	46.2%	12,927	-
103008	OVERTIME EXPENSE	79	-	500	-	0.0%	500	-
103315	OTHER SALARIES & WAGES	77,630	71,795	72,550	33,371	46.0%	72,550	-
103900	COMPENSATED ABSENCES	(2,264)	(25)	-	-	-	-	-
104000	FICA EXPENSE	6,265	5,943	6,539	2,704	41.4%	6,539	-
105000	HEALTH & LIFE INS PREMIUM	24,000	19,260	15,433	5,144	33.3%	15,716	283
106000	RETIREMENT EXPENSE	12,489	10,076	9,441	4,354	46.1%	8,586	(855)
110000	OTHER FRINGE BENEFITS	2,348	-	2,400	1,074	44.7%	2,400	-
111000	OTHER POST-EMPL BENEFITS	6,719	3,626	10,284	4,285	41.7%	10,688	404
120000	PENSION EXPENSE	(9,460)	-	-	-	-	-	-
		124,580	123,539	130,074	56,900	43.7%	129,906	(168)
CONTRACTUAL SERVICES								
211000	TELEPHONE/COMM EXPENSE	478	785	817	307	37.6%	691	(126)
212000	OUTSIDE PRINTING	1,627	1,348	1,500	-	0.0%	1,500	-
213100	UTILITIES - ELECTRIC	508	2,308	2,191	908	41.4%	2,213	22
216000	MAINT & REPAIR - EQUIPMENT	-	129	650	-	0.0%	650	-
220000	ADVERTISING & LEGAL PUBLICATION	-	-	50	-	0.0%	50	-
224000	AUDIT COSTS	-	5,000	7,500	-	0.0%	7,500	-
226000	AUTO & LIABILITY INS PREMIUM	18,586	7,285	7,635	3,750	49.1%	7,139	(496)
226005	WORKERS COMP PREMIUM	1,588	1,532	1,573	299	19.0%	2,018	445
228000	FREIGHT	30	58	100	-	0.0%	100	-
230000	CONTRACTUAL SERVICES	5,486	4,512	3,000	727	24.2%	10,000	7,000
240000	REFUNDS & REIMBURSEMENTS	-	340	-	35	-	-	-
		28,303	23,296	25,016	6,025	24.1%	31,861	6,845
COMMODITIES								
341000	DEPARTMENTAL SUPPLIES	1,135	1,340	5,000	677	13.5%	3,500	(1,500)
343001	AUTOMOBILE GASOLINE	312	422	500	278	55.7%	500	-
		1,448	4,162	5,500	955	17.4%	4,000	(1,500)
CAPITAL OUTLAY								
458000	CAPITAL OUTLAY - OTHER IMP	-	-	7,500	-	0.0%	9,500	2,000
459000	CAPITAL OUTLAY - EQUIPMENT	200	-	-	-	-	-	-
		200	-	7,500	-	0.0%	9,500	2,000
NON-OPERATING								
465000	DEPRECIATION EXPENSE	11,268	8,603	12,000	-	0.0%	8,600	(3,400)
466000	AMORTIZATION EXPENSE	10,603	-	-	-	-	-	-
672000	INTEREST ON BONDS	9,048	-	-	-	-	-	-
		30,919	8,603	12,000	-	0.0%	8,600	(3,400)
		185,451	159,600	180,090	63,880	35.5%	183,867	3,777

ACCT	DESCRIPTION	EXPLANATION
PERSONNEL SERVICES		
103000	DEPARTMENT HEAD SALARY	SEE POSITION LISTING
103008	OVERTIME EXPENSE	ESTIMATE OF ANNUAL OVERTIME
103315	OTHER SALARIES & WAGES	SEE POSITION LISTING
103900	COMPENSATED ABSENCES	ANNUAL COMPENSATED ABSENCES ADJUSTMENT
104000	FICA EXPENSE	CALCULATED AT 7.65% OF GROSS WAGES
105000	HEALTH & LIFE INS PREMIUM	CURRENT YEAR HEALTH/LIFE ALLOCATION - RATES CONSISTENT
106000	RETIREMENT EXPENSE	CALCULATED 10% OF GROSS WAGES
110000	OTHER FRINGE BENEFITS	UNIFORM ALLOWANCE FOR PARKING EMPLOYEES
111000	OTHER POST-EMPL BENEFITS	RHBT INSURANCE PREMIUMS
120000	PENSION EXPENSE	GASB 67/68 PERS PENSION EXPENSE ADJUSTMENT
CONTRACTUAL SERVICES		
211000	TELEPHONE/COMM EXPENSE	CURRENT YEAR ALLOCATION ADJUSTMENT - COMMUNICATION EXPENSES
212000	OUTSIDE PRINTING	NOTICES, FORMS, ETC.
213100	UTILITIES - ELECTRIC	CURRENT YEAR ALLOCATION ADJUSTMENT
216000	MAINT & REPAIR - EQUIPMENT	MISC REPAIR & MAINTENANCE TO PARKING METER EQUIPMENT
220000	ADVERTISING & LEGAL PUBLICATION	MISC LEGAL ADVERTISING AS NECESSARY
224000	AUDIT COSTS	AUDIT COSTS ALLOCATED \$25,000 GF, \$7,500 PARKING FUND, \$12,500 BRIDGE FUND
226000	AUTO & LIABILITY INS PREMIUM	CURRENT YEAR ALLOCATION ADJUSTMENT
226005	WORKERS COMP PREMIUM	CALCULATED AT 2.35% OF GROSS WAGES
228000	FREIGHT	MISC FREIGHT COST ON ITEMS RECEIVED
230000	CONTRACTUAL SERVICES	MERCHANT PROCESSING; GREENSPACE LANDSCAPING SERVICES
240000	REFUNDS & REIMBURSEMENTS	
COMMODITIES		
341000	DEPARTMENTAL SUPPLIES	MISC SUPPLIES AND COMPONENTS FOR METER REPAIR/MAINTENANCE
343001	AUTOMOBILE GASOLINE	ESIMTATE OF ANNUAL FUEL EXPENSE FOR PARKING ENFORCEMENT VEHICLE
CAPITAL OUTLAY		
458000	CAPITAL OUTLAY - OTHER IMP	ESITIMATE OF SIGNIFICANT REPAIRS/LOT MAINTENANCE
459000	CAPITAL OUTLAY - EQUIPMENT	
NON-OPERATING		
465000	DEPRECIATION EXPENSE	ANNUAL DEPRECIATION PROJECTION ON LAND IMPROVEMENTS/EQUIPMENT
466000	AMORTIZATION EXPENSE	
672000	INTEREST ON BONDS	

ACCT	DESCRIPTION	2017-2018			YTD ACTUAL 12/31/2017	% YTD/ BUDGET	2018-2019 BUDGET	FY 18-19 VARIANCE
		2015-2016 ACTUAL	2016-2017 ACTUAL	ORIGINAL BUDGET				
BEGINNING FUND BALANCE								
29900	FUND BALANCE	60,904	59,604	52,976	52,145	98.4%	62,570	9,594
		60,904	59,604	52,976	52,145	98.4%	62,570	9,594
CHARGES FOR SERVICES								
340001000	SOUTHWOOD PARK POOL	24,965	7,148	17,000	33,350	196.2%	16,500	(500)
340002000	CITY PARK POOL	12,870	4,652	11,000	-	0.0%	11,000	-
340003000	INDIVIDUAL PASSES	1,618	2,453	2,000	65	3.3%	2,000	-
340004000	FAMILY POOL PASSES	1,410	1,612	1,500	107	7.2%	1,500	-
340005000	FAMILY POOL/SLIDE PASSES	2,292	4,164	2,300	126	5.5%	2,500	200
340006000	PASS REPLACEMENT CHARGE	-	13	-	4	-	-	-
340007000	CITY PARK BALLFIELD RENTAL	-	50	-	900	-	-	-
340009000	PRIVATE RENTAL CONTRACTS	30,877	15,508	30,000	4,075	13.6%	14,000	(16,000)
340009005	PAVILLION PRIVATE RENTAL	-	5,325	-	8,895	-	7,500	7,500
340009010	POOL/SLIDE PRIVATE RENTAL	-	4,873	-	5,178	-	4,000	4,000
340010000	WATERSLIDE REVENUE	9,189	4,350	8,100	-	0.0%	5,000	(3,100)
340011000	COMBO PASS POOL/WATERSLIDE	594	1,094	900	-	0.0%	500	(400)
340012000	CONCESSIONS/VENDING	8,522	59	-	7,229	-	6,500	6,500
		92,338	51,301	72,800	59,929	82.3%	71,000	(1,800)
INTERGOVERNMENTAL								
369000000	CONTRIBUTIONS/DONATIONS	238,662	235,000	175,000	175,000	100.0%	185,000	10,000
		238,662	235,000	175,000	175,000	100.0%	185,000	10,000
MISCELLANEOUS REVENUE								
399000000	MISCELLANEOUS REVENUE	26	769	-	-	-	-	-
		26	769	-	-	-	-	-
TOTAL REVENUE		331,027	287,070	247,800	234,929	94.8%	256,000	8,200
TOTAL EXPENDITURES		332,327	294,530	238,206	120,369	50.5%	248,570	10,364
SURPLUS/(DEFICIT)		(1,300)	(7,459)	9,594	114,560		7,430	(2,164)
ENDING FUND BALANCE		59,604	52,145	62,570	166,705		70,000	7,430

ACCT	DESCRIPTION	EXPLANATION
BEGINNING FUND BALANCE		
29900	FUND BALANCE	BEGINNING FUND BALANCE ESTIMATE - INCLUDES CAPITAL ASSETS, RECEIVABLES & LIABILITIES
CHARGES FOR SERVICES		
340001000	SOUTHWOOD PARK POOL	ESTIMATED BASED ON PRIOR FISCAL YEAR(S) HISTORY
340002000	CITY PARK POOL	ESTIMATED BASED ON PRIOR FISCAL YEAR(S) HISTORY
340003000	INDIVIDUAL PASSES	ESTIMATED BASED ON PRIOR FISCAL YEAR(S) HISTORY
340004000	FAMILY POOL PASSES	ESTIMATED BASED ON PRIOR FISCAL YEAR(S) HISTORY
340005000	FAMILY POOL/SLIDE PASSES	ESTIMATED BASED ON PRIOR FISCAL YEAR(S) HISTORY
340006000	PASS REPLACEMENT CHARGE	ESTIMATED BASED ON PRIOR FISCAL YEAR(S) HISTORY
340007000	CITY PARK BALLFIELD RENTAL	ESTIMATED BASED ON PRIOR FISCAL YEAR(S) HISTORY
340009000	PRIVATE RENTAL CONTRACTS	ESTIMATED BASED ON PRIOR FISCAL YEAR(S) HISTORY
340009005	PAVILLION PRIVATE RENTAL	ESTIMATED BASED ON PRIOR FISCAL YEAR(S) HISTORY
340009010	POOL/SLIDE PRIVATE RENTAL	ESTIMATED BASED ON PRIOR FISCAL YEAR(S) HISTORY
340010000	WATERSLIDE REVENUE	ESTIMATED BASED ON PRIOR FISCAL YEAR(S) HISTORY
340011000	COMBO PASS POOL/WATERSLIDE	ESTIMATED BASED ON PRIOR FISCAL YEAR(S) HISTORY
340012000	CONCESSIONS/VENDING	ESTIMATED BASED ON PRIOR FISCAL YEAR(S) HISTORY
INTERGOVERNMENTAL		
369000000	CONTRIBUTIONS/DONATIONS	ESTIMATED SUBSIDY REQUIRED TO OPERATE FUND
MISCELLANEOUS REVENUE		
399000000	MISCELLANEOUS REVENUE	
TOTAL REVENUE		
TOTAL EXPENDITURES		
SURPLUS/(DEFICIT)		
ENDING FUND BALANCE		

FY 2019 FUND BUDGET

082 PARKS & RECREATION FUND

900 PARKS & RECREATION DEPARTMENT

ACCT	DESCRIPTION	2017-2018						
		2015-2016 ACTUAL	2016-2017 ACTUAL	ORIGINAL BUDGET	YTD ACTUAL 12/31/2017	% YTD/ BUDGET	2018-2019 BUDGET	FY 18-19 VARIANCE
CONTRACTUAL SERVICES								
211000	TELEPHONE/COMM EXPENSE	377	767	896	493	55.0%	843	(53)
212000	OUTSIDE PRINTING	32	-	-	-	-	-	-
213100	UTILITIES - ELECTRIC	16,926	14,723	11,182	6,646	59.4%	15,568	4,386
213200	UTILITIES - WATER & SEWER	34,514	24,728	27,664	16,832	60.8%	31,515	3,851
215000	MAINT & REPAIR - BUILDINGS	941	127	8,000	-	0.0%	1,000	(7,000)
216000	MAINT & REPAIR - EQUIPMENT	5,193	143	7,000	-	0.0%	7,000	-
219000	BUILDING & EQUIP RENTS/LEASE	442	-	-	-	-	-	-
220000	ADVERTISING & LEGAL PUBLICATION	-	46	100	-	0.0%	100	-
222000	DUES & SUBSCRIPTIONS	50	-	-	400	-	-	-
226000	AUTO & LIABILITY INS PREMIUM	2,714	12,441	13,064	6,332	48.5%	11,744	(1,320)
228000	FREIGHT	286	86	300	-	0.0%	300	-
230000	CONTRACTUAL SERVICES	1,996	5,374	2,000	767	38.4%	500	(1,500)
230001	CONTRACTUAL SVS - MANAGEMENT	18,000	71,115	18,000	73,226	406.8%	140,000	122,000
230002	CONTRACTUAL SVS - PERSONNEL	198,187	87,668	120,000	12,275	10.2%	-	(120,000)
240000	REFUNDS & REIMBURSEMENTS	115	880	-	760	-	-	-
		279,773	218,098	208,206	117,731	56.5%	208,570	364
COMMODITIES								
341000	DEPARTMENTAL SUPPLIES	40,450	45,328	30,000	2,638	8.8%	40,000	10,000
		40,450	45,328	30,000	2,638	8.8%	40,000	10,000
CAPITAL OUTLAY								
459000	CAPITAL OUTLAY - EQUIPMENT	10,955	-	-	-	-	-	-
		10,955	6,160	-	-	-	-	-
NON-OPERATING								
466000	INTEREST EXPENSE	1,148	(56)	-	-	-	-	-
444566001	TRANSFERS OUT - GF	-	25,000	-	-	-	-	-
		1,148	24,944	-	-	-	-	-
		332,327	294,530	238,206	120,369	50.5%	248,570	10,364

CITY OF PARKERSBURG
 FY 2019 FUND BUDGET

082 PARKS & RECREATION FUND
 900 PARKS & RECREATION DEPARTMENT

ACCT	DESCRIPTION	EXPLANATION
CONTRACTUAL SERVICES		
211000	TELEPHONE/COMM EXPENSE	CURRENT YEAR ALLOCATION ADJUSTMENT - COMMUNICATION EXPENSES
212000	OUTSIDE PRINTING	
213100	UTILITIES - ELECTRIC	CURRENT YEAR ALLOCATION ADJUSTMENT
213200	UTILITIES - WATER & SEWER	CURRENT YEAR ALLOCATION ADJUSTMENT
215000	MAINT & REPAIR - BUILDINGS	MISC CONTRACTED REPAIR TO POOL/HOUSE STRUCTURES
216000	MAINT & REPAIR - EQUIPMENT	CONTRACTED REPAIR/MAINTENANCE TO PUMPS/MISC POOL OPERATING EQUIPMENT
219000	BUILDING & EQUIP RENTS/LEASE	
220000	ADVERTISING & LEGAL PUBLICATION	MISC LEGAL ADVERTISING AS NECESSARY
222000	DUES & SUBSCRIPTIONS	
226000	AUTO & LIABILITY INS PREMIUM	CURRENT YEAR ALLOCATION ADJUSTMENT
228000	FREIGHT	MISC FREIGHT COST ON ITEMS RECEIVED
230000	CONTRACTUAL SERVICES	MISC TESTING AND PEST EXTERMINATION SERVICES
230001	CONTRACTUAL SVS - MANAGEMENT	3RD PARTY MANAGEMENT CONTRACT (SUB-ACCOUNTS MERGED)
230002	CONTRACTUAL SVS - PERSONNEL	
240000	REFUNDS & REIMBURSEMENTS	
COMMODITIES		
341000	DEPARTMENTAL SUPPLIES	VARIOUS POOL SUPPLIES - CHEMICALS, CHAIRS AS NECESSARY, MISC
CAPITAL OUTLAY		
459000	CAPITAL OUTLAY - EQUIPMENT	
NON-OPERATING		
466000	INTEREST EXPENSE	
444566001	TRANSFERS OUT - GF	

ACCT	DESCRIPTION	2017-2018			YTD ACTUAL 12/31/2017	% YTD/ BUDGET	2018-2019 BUDGET	FY 18-19 VARIANCE
		2015-2016 ACTUAL	2016-2017 ACTUAL	ORIGINAL BUDGET				
BEGINNING FUND BALANCE								
29900	FUND BALANCE	-	-	-	-	1,966,837	1,966,837	
		-	-	-	-	1,966,837	1,966,837	
CHARGES FOR SERVICES								
350000000	SANITATION FEES	-	-	-	-	2,364,000	2,364,000	
		-	-	-	-	2,364,000	2,364,000	
INTERGOVERNMENTAL								
369000000	TRANSFERS IN - OTHER FUNDS	-	-	-	-	150,000	150,000	
		-	-	-	-	150,000	150,000	
MISCELLANEOUS REVENUE								
399350000	SALE OF RECYCLED MATERIAL	-	-	-	-	80,124	80,124	
		-	-	-	-	80,124	80,124	
TOTAL REVENUE								
		-	-	-	-	2,594,124	2,594,124	
TOTAL EXPENDITURES								
		-	-	-	-	2,433,474	2,433,474	
SURPLUS/(DEFICIT)								
		-	-	-	-	160,650	160,650	
ENDING FUND BALANCE								
		-	-	-	-	2,127,487	2,127,487	

ACCT	DESCRIPTION	EXPLANATION
BEGINNING FUND BALANCE		
29900	FUND BALANCE	BEGINNING FUND BALANCE ESTIMATE - INCLUDES CAPITAL ASSETS, RECEIVABLES & LIABILITIES
CHARGES FOR SERVICES		
350000000	SANITATION FEES	APPROX. \$197,000/MO.
INTERGOVERNMENTAL		
369000000	TRANSFERS IN - OTHER FUNDS	EQUIPMENT TRANSFER IN - NEW PACKER TRUCK \$150K
MISCELLANEOUS REVENUE		
399350000	SALE OF RECYCLED MATERIAL	
TOTAL REVENUE		
TOTAL EXPENDITURES		
SURPLUS/(DEFICIT)		
ENDING FUND BALANCE		

CITY OF PARKERSBURG
 FY 2019 DEPARTMENTAL BUDGET
 090 SANITATION FUND
 800 SANITATION DEPARTMENT

ACCT	DESCRIPTION	2017-2018			% YTD/ BUDGET	2018-2019 BUDGET	FY 18-19 VARIANCE
		2015-2016 ACTUAL	2016-2017 ACTUAL	ORIGINAL BUDGET			
PERSONNEL SERVICES							
103000	DEPARTMENT HEAD SALARY	-	-	-	-	37,995	37,995
103008	OVERTIME EXPENSE	-	-	-	-	25,000	25,000
103315	OTHER SALARIES & WAGES	-	-	-	-	667,514	667,514
103900	COMPENSATED ABSENCES	-	-	-	-	-	-
104000	FICA EXPENSE	-	-	-	-	54,595	54,595
105000	HEALTH & LIFE INS PREMIUM	-	-	-	-	114,295	114,295
106000	RETIREMENT EXPENSE	-	-	-	-	71,596	71,596
111000	OTHER POST-EMPL BENEFITS	-	-	-	-	77,732	77,732
		-	-	-	-	1,048,727	1,048,727
CONTRACTUAL SERVICES							
211000	TELEPHONE/COMM EXPENSE	-	-	-	-	1,775	1,775
212000	OUTSIDE PRINTING	-	-	-	-	100	100
213000	UTILITIES - NATURAL GAS	-	-	-	-	11,097	11,097
213100	UTILITIES - ELECTRIC	-	-	-	-	20,643	20,643
213200	UTILITIES - WATER & SEWER	-	-	-	-	2,701	2,701
215000	MAINT & REPAIR - BUILDINGS	-	-	-	-	3,000	3,000
216000	MAINT & REPAIR - EQUIPMENT	-	-	-	-	14,000	14,000
217000	MAINT & REPAIR - AUTOS	-	-	-	-	-	-
219000	BUILDING & EQUIP RENTS/LEASE	-	-	-	-	3,208	3,208
220000	ADVERTISING & LEGAL PUBLICATION	-	-	-	-	500	500
222000	DUES & SUBSCRIPTIONS	-	-	-	-	500	500
225000	LAUNDRY & DRY CLEANING	-	-	-	-	14,112	14,112
226000	AUTO & LIABILITY INS PREMIUM	-	-	-	-	41,273	41,273
226005	WORKERS COMP PREMIUM	-	-	-	-	17,037	17,037
228000	FREIGHT	-	-	-	-	2,000	2,000
230000	CONTRACTUAL SERVICES	-	-	-	-	670,000	670,000
		-	-	-	-	801,946	801,946
COMMODITIES							
341000	DEPARTMENTAL SUPPLIES	-	-	-	-	30,000	30,000
343001	AUTOMOBILE GASOLINE	-	-	-	-	65,000	65,000
345000	UNIFORM EXPENSE	-	-	-	-	13,000	13,000
348000	GF MANAGEMENT FEES	-	-	-	-	100,000	100,000
		-	-	-	-	208,000	208,000
CONTRIBUTIONS							
566001	CONTRIB - CAPITAL RESERVE	-	-	-	-	250,000	250,000
		-	-	-	-	250,000	250,000
NON-OPERATING							
465000	DEPRECIATION EXPENSE	-	-	-	-	79,801	79,801
676000	BAD DEBT EXPENSE	-	-	-	-	45,000	45,000
		-	-	-	-	124,801	124,801
		-	-	-	-	2,433,474	2,433,474

ACCT	DESCRIPTION	EXPLANATION
PERSONNEL SERVICES		
103000	DEPARTMENT HEAD SALARY	SEE POSITION LISTING
103008	OVERTIME EXPENSE	ESTIMATE OF ANNUAL OVERTIME
103315	OTHER SALARIES & WAGES	SEE POSITION LISTING
103900	COMPENSATED ABSENCES	ANNUAL COMPENSATED ABSENCES ADJUSTMENT
104000	FICA EXPENSE	CALCULATED AT 7.65% OF GROSS WAGES
105000	HEALTH & LIFE INS PREMIUM	CURRENT YEAR HEALTH/LIFE ALLOCATION - RATES CONSISTENT
106000	RETIREMENT EXPENSE	CALCULATED 10% OF GROSS WAGES
111000	OTHER POST-EMPL BENEFITS	RHBT INSURANCE PREMIUMS
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 - INCLUDES SOLAR ENERGY COSTS
213200	UTILITIES - WATER & SEWER	CURRENT YEAR ALLOCATION ADJUSTMENT
215000	MAINT & REPAIR - BUILDINGS	MISC REPAIR & MAINTENANCE TO SANITATION GARAGE
216000	MAINT & REPAIR - EQUIPMENT	MISC REPAIR & MAINTENANCE TO SANITATION EQUIPMENT
217000	MAINT & REPAIR - AUTOS	REPAIR SERVICE CENTRALIZED TO 754
219000	BUILDING & EQUIP RENTS/LEASE	TANK RENTALS; MISC
220000	ADVERTISING & LEGAL PUBLICATION	MISC 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 2.35% OF GROSS WAGES
228000	FREIGHT	MISC FREIGHT COST ON ITEMS RECEIVED
230000	CONTRACTUAL SERVICES	PEST CONTROL, FIRE EXT., ALARM SERVICE, ETC.; WASTE DISPOSAL
COMMODITIES		
341000	DEPARTMENTAL SUPPLIES	OFFICE AND MISC SUPPLIES, GRAVEL FOR LOT, ETC.
343001	AUTOMOBILE GASOLINE	ESTIMATE OF ANNUAL FUEL COSTS, PRICES EXPECTED TO REMAIN CONSTANT
345000	UNIFORM EXPENSE	ESTIMATE OF DEPARTMENTAL UNIFORM NEEDS (INCLUDES TAXABLE BENEFITS)
348000	GF MANAGEMENT FEES	GF MANAGEMENT SUPPORT; CENTRAL GARAGE SERVICE PARTS & LABOR
CONTRIBUTIONS		
566001	CONTRIB - CAPITAL RESERVE	CAPITAL RESERVE CONTRIBUTION
NON-OPERATING		
465000	DEPRECIATION EXPENSE	ANNUAL DEPRECIATION PROJECTION ON SANITATION EQUIPMENT
676000	BAD DEBT EXPENSE	ESTIMATE OF UNCOLLECTIBLE ACCOUNT WRITE-OFFS

ACCT	DESCRIPTION	2017-2018		YTD ACTUAL 12/31/2017	% YTD/ BUDGET	2018-2019 BUDGET	FY 18-19 VARIANCE	
		2015-2016 ACTUAL	2016-2017 ACTUAL					ORIGINAL BUDGET
BEGINNING FUND BALANCE								
29900	FUND BALANCE	7,669,833	8,687,244	8,701,102	9,396,645	108.0%	8,387,298	(313,804)
		7,669,833	8,687,244	8,701,102	9,396,645	108.0%	8,387,298	(313,804)
CHARGES FOR SERVICES								
315000000	BOOK SALES	965,258	989,850	970,000	464,362	47.9%	970,000	-
316000000	CASH SALES	884,489	894,226	825,000	432,711	52.4%	825,000	-
		1,849,747	1,884,076	1,795,000	897,073	50.0%	1,795,000	-
INTERGOVERNMENTAL								
369000000	TRANSFERS IN - OTHER FUNDS	-	-	-	-		1,040,000	1,040,000
		-	-	-	-		1,040,000	1,040,000
MISCELLANEOUS REVENUE								
380000000	INTEREST ON INVESTMENTS	6,923	36,381	20,000	23,488	117.4%	20,000	-
399000000	MISCELLANEOUS REVENUE	25	-	-	-		-	-
		6,948	36,381	20,000	23,488	117.4%	20,000	-
TOTAL REVENUE		1,856,695	1,920,457	1,815,000	920,561	50.7%	2,855,000	-
TOTAL EXPENDITURES		839,284	1,211,056	1,188,804	1,090,852	91.8%	1,479,136	290,332
SURPLUS/(DEFICIT)		1,017,411	709,401	626,196	(170,291)		1,375,864	(290,332)
ENDING FUND BALANCE		8,687,244	9,396,645	9,327,298	9,226,354		9,763,162	(604,136)

INTRA-FUND BANK TRANSFERS

REQUIRED DEMOLITION RESERVE FUND TRANSFER	220,000
MAINTENANCE RESERVE TRANSFER OR EXPENDITURE	420,000
	<u>640,000</u>

ACCT	DESCRIPTION	EXPLANATION
BEGINNING FUND BALANCE		
29900	FUND BALANCE	BEGINNING FUND BALANCE ESTIMATE - INCLUDES CAPITAL ASSETS, RECEIVABLES & LIABILITIES
CHARGES FOR SERVICES		
315000000	BOOK SALES	ESTIMATED BASED ON PRIOR FISCAL YEAR(S) HISTORY
316000000	CASH SALES	ESTIMATED BASED ON PRIOR FISCAL YEAR(S) HISTORY
INTERGOVERNMENTAL		
369000000	TRANSFERS IN - OTHER FUNDS	USER FEE XFER IN (FY18 PAVING REPAYMENT) \$940K; EQUIPMENT TRANSFER IN - 1/2 SWEEPER \$100K
MISCELLANEOUS REVENUE		
380000000	INTEREST ON INVESTMENTS	ESTIMATED BASED ON PRIOR FISCAL YEAR(S) HISTORY
399000000	MISCELLANEOUS REVENUE	
TOTAL REVENUE		
TOTAL EXPENDITURES		
SURPLUS/(DEFICIT)		
ENDING FUND BALANCE		

FY 2019 FUND BUDGET

092 MEMORIAL BRIDGE FUND

570 MEMORIAL BRIDGE DEPARTMENT

ACCT	DESCRIPTION	2017-2018					2018-2019 BUDGET	FY 18-19 VARIANCE
		2015-2016 ACTUAL	2016-2017 ACTUAL	ORIGINAL BUDGET	YTD ACTUAL 12/31/2017	% YTD/ BUDGET		
PERSONNEL SERVICES								
103000	DEPARTMENT HEAD SALARY	35,605	35,824	36,005	16,652	46.2%	36,005	-
103008	OVERTIME EXPENSE	18,319	21,451	22,000	12,060	54.8%	22,000	-
103315	OTHER SALARIES & WAGES	254,011	261,859	342,161	109,251	31.9%	342,161	-
103900	COMPENSATED ABSENCES	318	(480)	-	-	-	-	-
104000	FICA EXPENSE	23,734	23,952	28,929	10,356	35.8%	28,929	-
105000	HEALTH & LIFE INS PREMIUM	16,000	12,561	9,220	3,073	33.3%	9,388	168
106000	RETIREMENT EXPENSE	8,778	7,805	8,207	3,473	42.3%	7,614	(593)
111000	OTHER POST-EMPL BENEFITS	3,052	1,648	6,144	2,560	41.7%	6,385	241
120000	PENSION EXPENSE	(4,335)	-	-	-	-	-	-
		355,480	364,620	452,666	157,426	34.8%	452,482	(184)
CONTRACTUAL SERVICES								
211000	TELEPHONE/COMM EXPENSE	3,102	2,665	1,826	1,363	74.6%	2,664	838
212000	OUTSIDE PRINTING	28,477	29,267	45,000	-	0.0%	45,000	-
213000	UTILITIES - NATURAL GAS	534	538	668	152	22.7%	605	(63)
213100	UTILITIES - ELECTRIC	17,369	17,849	17,976	5,730	31.9%	16,698	(1,278)
213200	UTILITIES - WATER & SEWER	801	769	790	390	49.4%	885	95
215000	MAINT & REPAIR - BUILDINGS	4,394	919	5,000	-	0.0%	5,000	-
216000	MAINT & REPAIR - EQUIPMENT	24,692	1,952	15,000	1,050	7.0%	15,000	-
220000	ADVERTISING & LEGAL PUBLICATION	27	145	500	38	7.6%	500	-
223001	PROFESSIONAL SVS - MANAGEMENT	16,000	16,000	16,000	4,000	25.0%	16,000	-
223002	PROFESSIONAL SVS - ENGINEERING	31,517	67,028	50,000	28,705	57.4%	60,000	10,000
223003	ENGINEERING SVS - INSPECTION	55,369	58,844	60,000	48,365	80.6%	60,000	-
223005	ENGINEERING SVS - LOAD	4,219	3,863	5,000	707	14.1%	5,000	-
224000	AUDIT COSTS	15,000	15,000	17,500	-	0.0%	12,500	(5,000)
225000	LAUNDRY & DRY CLEANING	410	417	450	167	37.1%	475	25
226000	AUTO & LIABILITY INS PREMIUM	55,659	73,218	55,448	55,446	100.0%	74,707	19,259
226004	FIDELITY & SURETY BONDS	-	-	600	566	94.3%	600	-
226005	WORKERS COMP PREMIUM	5,154	5,806	7,323	950	13.0%	9,290	1,967
230000	CONTRACTUAL SERVICES	18,975	48,576	52,000	27,751	53.4%	60,000	8,000
		281,698	342,857	351,081	175,379	50.0%	384,924	33,843
COMMODITIES								
341000	DEPARTMENTAL SUPPLIES	8,021	5,477	8,000	16,344	204.3%	52,000	44,000
341001	SUPPLIES - ROAD SALT	15,000	-	20,000	-	0.0%	20,000	-
345000	UNIFORM EXPENSE	-	-	3,000	-	0.0%	3,000	-
348000	GF MANAGEMENT FEES	-	40,000	50,000	-	0.0%	50,000	-
		23,021	45,477	81,000	16,344	20.2%	125,000	44,000
CAPITAL OUTLAY								
458000	CAPITAL OUTLAY - OTHER IMP	-	130,170	-	-	-	-	-
458004	CAPITAL OUTLAY - BRIDGE	-	22,131	-	558,719	-	300,000	300,000
458006	SPECIAL MAINTENANCE - RETRO	79,725	178,536	205,000	182,984	89.3%	-	(205,000)
459000	CAPITAL OUTLAY - EQUIP	-	8,959	-	-	-	-	-
		79,725	339,795	205,000	741,703	361.8%	300,000	95,000
CONTRIBUTIONS								
566001	CONTRIB - CAPITAL RESERVE	-	-	-	-	-	100,000	100,000
		-	-	-	-	-	100,000	100,000
NON-OPERATING								
465000	DEPRECIATION EXPENSE	99,057	116,730	99,057	-	0.0%	116,730	17,673
670000	INTEREST EXPENSE	303	1,578	-	-	-	-	-
		99,360	118,308	99,057	-	0.0%	116,730	17,673
		839,284	1,211,056	1,188,804	1,090,852	91.8%	1,479,136	290,332

FY 2019 FUND BUDGET

092 MEMORIAL BRIDGE FUND

570 MEMORIAL BRIDGE DEPARTMENT

ACCT	DESCRIPTION	EXPLANATION
PERSONNEL SERVICES		
103000	DEPARTMENT HEAD SALARY	SEE POSITION LISTING
103008	OVERTIME EXPENSE	ESTIMATE OF ANNUAL OVERTIME
103315	OTHER SALARIES & WAGES	SEE POSITION LISTING
103900	COMPENSATED ABSENCES	ANNUAL COMPENSATED ABSENCES ADJUSTMENT
104000	FICA EXPENSE	CALCULATED AT 7.65% OF GROSS WAGES
105000	HEALTH & LIFE INS PREMIUM	CURRENT YEAR HEALTH/LIFE ALLOCATION - RATES CONSISTENT
106000	RETIREMENT EXPENSE	CALCULATED 10% OF GROSS WAGES
111000	OTHER POST-EMPL BENEFITS	RHBT INSURANCE PREMIUMS
120000	PENSION EXPENSE	GASB 67/68 PERS PENSION EXPENSE ADJUSTMENT
CONTRACTUAL SERVICES		
211000	TELEPHONE/COMM EXPENSE	CURRENT YEAR ALLOCATION ADJUSTMENT - COMMUNICATION EXPENSES
212000	OUTSIDE PRINTING	ESTIMATE OF ANNUAL TICKET PRINTING COSTS FOR TICKET BOOKS
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 CONTRACTED REPAIR TO BRIDGE OFFICE BUILDING
216000	MAINT & REPAIR - EQUIPMENT	MISC CONTRACTED REPAIR TO BRIDGE TREADLE AND OTHER EQUIPMENT
220000	ADVERTISING & LEGAL PUBLICATION	MISC LEGAL ADVERTISING AS NECESSARY
223001	PROFESSIONAL SVS - MANAGEMENT	BRIDGE ENGINEER CONSULTING FEES
223002	PROFESSIONAL SVS - ENGINEERING	BRIDGE ENGINEER CONSULTING FEES
223003	ENGINEERING SVS - INSPECTION	BRIDGE ENGINEER CONSULTING FEES
223005	ENGINEERING SVS - LOAD	BRIDGE ENGINEER CONSULTING FEES
224000	AUDIT COSTS	AUDIT COSTS ALLOCATED \$25,000 GF, \$7,500 PARKING FUND, \$12,500 BRIDGE FUND
225000	LAUNDRY & DRY CLEANING	ESTIMATE OF TOLL WORKER UNIFORM LAUNDRY SERVICES
226000	AUTO & LIABILITY INS PREMIUM	CURRENT YEAR ALLOCATION ADJUSTMENT
226004	FIDELITY & SURETY BONDS	DISHONESTY BONDING FOR CASH HANDLERS
226005	WORKERS COMP PREMIUM	CALCULATED AT 2.35% OF GROSS WAGES
230000	CONTRACTUAL SERVICES	LOOMIS TRANSPORT \$20,000, SOFTWARE MAINT \$27,000, PEST CONTROL, SANITARY SERVICES, MISC
COMMODITIES		
341000	DEPARTMENTAL SUPPLIES	MISC OFFICE SUPPLIES, TREADLE REPAIR SUPPLIES, CLEANING SUPPLIES, LIGHTING SUPPLIES \$40K
341001	SUPPLIES - ROAD SALT	ANNUAL ROAD SALT BUDGET FOR BRIDGE
345000	UNIFORM EXPENSE	ESTIMATE OF DEPARTMENTAL UNIFORM NEEDS (INCLUDES TAXABLE BENEFITS)
348000	GF MANAGEMENT FEES	GF MANAGEMENT SUPPORT; MOWING; IT SUPPORT
CAPITAL OUTLAY		
458000	CAPITAL OUTLAY - OTHER IMP	
458004	CAPITAL OUTLAY - BRIDGE	ESTIMATE OF ANNUAL BRIDGE MAINTENANCE/RETROFIT REQUIREMENTS
458006	SPECIAL MAINTENANCE - RETRO	
459000	CAPITAL OUTLAY - EQUIP	
CONTRIBUTIONS		
566001	CONTRIB - CAPITAL RESERVE	CAPITAL RESERVE CONTRIBUTION
NON-OPERATING		
465000	DEPRECIATION EXPENSE	ANNUAL DEPRECIATION PROJECTION ON BRIDGE/BUILDING
670000	INTEREST EXPENSE	

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CITY OF PARKERSBURG
 FY 2019 BALANCE SHEETS
 FIDUCIARY FUNDS
 December 31, 2017

ACCT	DESCRIPTION	420 BLDG COMM	430 TREE COMM	600 PD PENSION	601 FD PENSION	TOTAL ALL FUNDS
ASSETS						
10100	CASH IN BANK	203,126	12,508	551,062	668,424	1,435,119
10901	INTEREST & DIVIDEND REC	-	-	14,357	59,542	73,899
11000	PENSION RECEIVABLE	-	-	3,119	1,323	4,442
12501	INVESTMENTS - FED SECURITIES	-	-	691,173	2,498,985	3,190,158
12502	INVESTMENTS - BOND FUNDS	-	-	1,778,443	-	1,778,443
12503	INVESTMENTS - MGD STOCKS	-	-	5,586,749	6,035,484	11,622,233
12504	INVESTMENTS - CORP BONDS	-	-	-	3,812,129	3,812,129
12507	INVESTMENTS - MONEY MARKET	-	-	2,280,806	3,368,837	5,649,643
12510	INVESTMENTS - ALTERNATIVE	-	-	1,601,785	899,765	2,501,550
TOTAL ASSETS		203,126	12,508	12,507,495	17,344,488	30,067,617
LIABILITIES						
23400	UNCLAIMED PROPERTY	-	25	-	-	25
TOTAL LIABILITIES		-	25	-	-	25
FUND BALANCE						
29900	FUND BALANCE	203,126	12,483	12,507,495	17,344,488	30,067,592
TOTAL FUND BALANCE		203,126	12,483	12,507,495	17,344,488	30,067,592
TOTAL LIABILITIES & FUND BALANCE		203,126	12,508	12,507,495	17,344,488	30,067,617

POSITION STATUS	POSITION TITLE	PCT	ANNUAL
MAYOR			
ELECTED	MAYOR	100%	80,000
OCCUPIED	EXECUTIVE ADMINISTRATIVE ASST	100%	28,184
			108,184
COUNCIL			
ELECTED	COUNCIL PRESIDENT	100%	6,600
ELECTED	COUNCIL VICE PRESIDENT	100%	6,000
ELECTED	COUNCILMAN	100%	6,000
ELECTED	COUNCILMAN	100%	6,000
ELECTED	COUNCILMAN	100%	6,000
ELECTED	COUNCILMAN	100%	6,000
ELECTED	COUNCILMAN	100%	6,000
ELECTED	COUNCILMAN	100%	6,000
ELECTED	COUNCILMAN	100%	6,000
			54,600
FINANCE			
OCCUPIED	FINANCE DIRECTOR	100%	72,000
OCCUPIED	ACCOUNTS RECEIVABLE SUPERVISOR	100%	44,223
OCCUPIED	PURCHASING MANAGER	100%	43,204
OCCUPIED	ACCOUNTS PAYABLE CLERK	100%	42,952
OCCUPIED	ASST FINANCE DIRECTOR	100%	53,169
OCCUPIED	SENIOR ACCOUNTANT	100%	42,806
OCCUPIED	TAX REVENUE ANALYST	100%	36,123
OCCUPIED	PAYROLL & TAX ANALYST	100%	33,654
OCCUPIED	ACCOUNTS RECEIVABLE ANALYST	100%	30,389
OCCUPIED	ACCOUNTS RECEIVABLE ANALYST	100%	30,389
OCCUPIED	ADMIN/PURCHASING ASST	100%	24,918
OCCUPIED	IT MANAGER	100%	50,738
OCCUPIED	IT TECH	100%	41,704
			546,271
CITY CLERK			
OCCUPIED	CITY CLERK	100%	20,000
OCCUPIED	PARKING FAC/MUNICIPAL CT SUPVR	20%	8,618
			28,618
MUNICIPAL JUDGE			
OCCUPIED	MUNICIPAL COURT JUDGE	100%	19,152
OCCUPIED	MUNICIPAL COURT CLERK	100%	24,918
OCCUPIED	PARKING FAC/MUNICIPAL CT SUPVR	50%	21,546
			65,616
CITY ATTORNEY			
OCCUPIED	CITY ATTORNEY	100%	50,000
OCCUPIED	ASST CITY ATTORNEY	100%	34,146
OCCUPIED	BENEFITS/LEGAL SPEC	50%	20,457
OCCUPIED	PERSONNEL/LEGAL SPEC	50%	15,194
			119,798

POSITION STATUS	POSITION TITLE	PCT	ANNUAL
ENGINEERING			
OCCUPIED	CITY ENGINEER	100%	69,700
OCCUPIED	SURVEYING ASSISTANT	100%	40,893
OCCUPIED	LAND SURVEYOR	100%	46,678
OCCUPIED	ENGINEERING TECHNICIAN	100%	36,504
OCCUPIED	ASSISTANT CITY ENGINEER	50%	23,307
			217,081
DEVELOPMENT			
OCCUPIED	DEVELOPMENT DIRECTOR	100%	72,000
OCCUPIED	DEV ADMINISTRATIVE ASSISTANT	100%	30,888
OCCUPIED	DEVEL PROJECTS ADMINISTRATOR	100%	43,554
OCCUPIED	FINANCIAL COMPLIANCE OFFICER	100%	39,270
OCCUPIED	PLANNING ADMINSTRATOR	100%	43,554
			229,266
PERSONNEL			
OCCUPIED	PERSONNEL DIRECTOR	100%	72,000
OCCUPIED	BENEFITS/LEGAL SPEC	50%	20,457
OCCUPIED	PERSONNEL/LEGAL SPEC	50%	15,194
			107,651
CODE ADMINISTRATION			
OCCUPIED	CHIEF CODE OFFICIAL	100%	50,528
OCCUPIED	ZONING/NEW BUSINESS ASST	100%	38,334
OCCUPIED	CODE TECHNICIAN	100%	31,886
OCCUPIED	CODE OFFICIAL	100%	37,274
OCCUPIED	CODE OFFICIAL	100%	39,270
OCCUPIED	ELECTRICAL CODE ENFCMNT OFFCR	100%	38,022
OCCUPIED	CODE OFFICIAL	100%	33,093
			268,408
MUNICIPAL BUILDING			
OCCUPIED	MUNICIPAL BUILDING SUPERVISOR	100%	32,261
OCCUPIED	CUSTODIAN	100%	29,848
FY19 - VACANT WILL NOT FILL	CUSTODIAN	100%	-
OCCUPIED	CARETAKER	100%	24,918
			87,027
PUBLIC WORKS			
OCCUPIED	PUBLIC WORKS DIRECTOR	100%	72,000
OCCUPIED	PW OFFICE ASSISTANT	100%	28,184
OCCUPIED	PW OFFICE ASSISTANT	100%	34,944
OCCUPIED	PW OFFICE ASSISTANT	100%	28,184
			163,312
POLICE			
OCCUPIED	POLICE CHIEF	100%	72,000
OCCUPIED	POLICE CAPTAIN	100%	54,454
OCCUPIED	POLICE CAPTAIN	100%	54,184
OCCUPIED	POLICE LIEUTENANT	100%	50,960
OCCUPIED	POLICE LIEUTENANT	100%	49,130
OCCUPIED	POLICE LIEUTENANT	100%	51,314

POSITION STATUS	POSITION TITLE	PCT	ANNUAL
OCCUPIED	POLICE OFFICER 1ST CLASS	100%	43,014
OCCUPIED	POLICE OFFICER 1ST CLASS	100%	41,995
OCCUPIED	POLICE OFFICER 1ST CLASS	100%	41,746
OCCUPIED	POLICE OFFICER 1ST CLASS	100%	41,974
OCCUPIED	POLICE OFFICER 1ST CLASS	100%	40,498
OCCUPIED	POLICE OFFICER 1ST CLASS	100%	40,498
OCCUPIED	POLICE OFFICER 1ST CLASS	100%	40,498
OCCUPIED	POLICE OFFICER 1ST CLASS	100%	39,250
OCCUPIED	POLICE OFFICER 1ST CLASS	100%	39,250
OCCUPIED	POLICE OFFICER 1ST CLASS	100%	38,626
OCCUPIED	POLICE OFFICER 1ST CLASS	100%	38,626
OCCUPIED	POLICE OFFICER 1ST CLASS	100%	38,626
OCCUPIED	POLICE OFFICER 1ST CLASS	100%	38,626
OCCUPIED	POLICE OFFICER 1ST CLASS	100%	37,378
OCCUPIED	POLICE OFFICER 1ST CLASS	100%	37,378
VACANT	POLICE OFFICER 1ST CLASS	100%	37,378
SEASONAL	CROSSING GUARD (27)	100%	106,549
OCCUPIED	EVIDENCE TECHNICIAN	100%	36,504
OCCUPIED	FLEET MAINTENANCE COORDINATOR	100%	26,021
OCCUPIED	POLICE ADMIN ASSISTANT	100%	28,184
OCCUPIED	POLICE ADMIN ASST	100%	28,184
OCCUPIED	POLICE ADMIN ASST	100%	28,184
OCCUPIED	PUBLIC SAFETY TELECOMM (TAC)	100%	38,272
OCCUPIED	PUBLIC SAFETY TELECOMMUNICATOR	100%	29,702
OCCUPIED	PUBLIC SAFETY TELECOMMUNICATOR	100%	24,918
OCCUPIED	PUBLIC SAFETY TELECOMMUNICATOR	100%	24,918
OCCUPIED	TEMPORARY EMPLOYEE	100%	10,400
			3,331,392
FIRE			
OCCUPIED	FIRE CHIEF	100%	72,000
OCCUPIED	FIRE CAPTAIN	100%	52,201
OCCUPIED	FIRE CAPTAIN/EMT	100%	54,644
OCCUPIED	FIRE CAPTAIN	100%	53,127
OCCUPIED	FIRE CAPTAIN/EMT	100%	52,622
OCCUPIED	FIRE CAPTAIN/EMT	100%	53,380
OCCUPIED	FIRE LIEUTENANT/EMT	100%	47,989
OCCUPIED	FIRE LIEUTENANT/EMT	100%	48,522
OCCUPIED	FIRE LIEUTENANT/EMT	100%	47,736
OCCUPIED	FIRE LIEUTENANT/EMT	100%	47,483
OCCUPIED	FIRE LIEUTENANT/EMT	100%	49,196
OCCUPIED	FIRE LIEUTENANT/EMT	100%	50,572
OCCUPIED	FIRE LIEUTENANT/EMT	100%	49,000
OCCUPIED	FIRE LIEUTENANT/EMT	100%	47,090
OCCUPIED	FIRE LIEUTENANT/EMT	100%	45,125
OCCUPIED	FIRE LIEUTENANT/EMT	100%	47,062
OCCUPIED	CHIEF FIRE INSPECTOR	100%	53,789
OCCUPIED	FIREFIGHTER/EMT	100%	45,602
OCCUPIED	FIREFIGHTER/EMT	100%	44,788
OCCUPIED	FIREFIGHTER/EMT	100%	46,079
OCCUPIED	FIREFIGHTER/EMT	100%	43,721
OCCUPIED	FIREFIGHTER	100%	37,824
OCCUPIED	FIREFIGHTER	100%	37,824
OCCUPIED	FIREFIGHTER/EMT	100%	44,142
OCCUPIED	FIREFIGHTER/EMT	100%	44,142
OCCUPIED	FIREFIGHTER	100%	43,580

POSITION STATUS	POSITION TITLE	PCT	ANNUAL
OCCUPIED	FIREFIGHTER/EMT	100%	45,630
OCCUPIED	FIREFIGHTER	100%	45,433
OCCUPIED	FIREFIGHTER	100%	43,721
OCCUPIED	FIREFIGHTER/EMT	100%	45,939
OCCUPIED	FIREFIGHTER	100%	44,647
OCCUPIED	FIREFIGHTER/EMT	100%	43,271
OCCUPIED	FIREFIGHTER/EMT	100%	43,805
OCCUPIED	FIREFIGHTER/EMT	100%	43,636
OCCUPIED	FIREFIGHTER/EMT	100%	42,429
OCCUPIED	FIREFIGHTER/EMT	100%	42,429
OCCUPIED	FIREFIGHTER/EMT	100%	40,548
OCCUPIED	FIREFIGHTER/EMT	100%	41,165
OCCUPIED	FIREFIGHTER/EMT	100%	41,165
OCCUPIED	FIREFIGHTER/EMT	100%	41,165
OCCUPIED	FIREFIGHTER/EMT	100%	40,098
OCCUPIED	FIREFIGHTER/EMT	100%	40,098
OCCUPIED	FIREFIGHTER/EMT	100%	39,480
OCCUPIED	FIREFIGHTER/EMT	100%	38,863
OCCUPIED	FIREFIGHTER/EMT	100%	38,863
OCCUPIED	FIREFIGHTER/EMT	100%	38,863
OCCUPIED	FIREFIGHTER/EMT	100%	38,863
OCCUPIED	FIREFIGHTER	100%	37,824
OCCUPIED	FIREFIGHTER	100%	37,824
OCCUPIED	FIREFIGHTER	100%	37,824
OCCUPIED	FIREFIGHTER	100%	37,824
OCCUPIED	FIREFIGHTER	100%	37,824
OCCUPIED	FIREFIGHTER	100%	37,824
OCCUPIED	FIREFIGHTER	100%	37,824
OCCUPIED	FIREFIGHTER	100%	37,824
OCCUPIED	FIREFIGHTER	100%	37,824
OCCUPIED	FIREFIGHTER	100%	37,824
VACANT	FIREFIGHTER	100%	37,824
FY19 - VACANT WILL NOT FILL	FIRE DEPT ADMIN ASST	100%	-
			2,517,587
FLOODWALL			
OCCUPIED	PARKS/FLOODWALL SUPERVISOR	25%	11,246
OCCUPIED	PW FOREMAN II - P&R/FW	100%	33,093
OCCUPIED	FLOODWALL MAINT MECHANIC	100%	28,184
			72,523
STREET			
OCCUPIED	STREET SUPERVISOR	100%	46,211
OCCUPIED	HEAVY EQUIPMENT OPERATOR	100%	34,736
OCCUPIED	HEAVY EQUIPMENT OPERATOR	100%	31,720
OCCUPIED	HEAVY EQUIPMENT OPERATOR	100%	33,384
OCCUPIED	PW FOREMAN II	100%	35,173
VACANT	HEAVY EQUIPMENT OPERATOR	100%	28,184
OCCUPIED	HEAVY EQUIPMENT OPERATOR	100%	36,130
OCCUPIED	PW FOREMAN II	100%	35,173
OCCUPIED	MEDIUM EQUIPMENT OPERATOR	100%	27,102
OCCUPIED	PW FOREMAN II	100%	36,421
OCCUPIED	MEDIUM EQUIPMENT OPERATOR	100%	27,102
OCCUPIED	MEDIUM EQUIPMENT OPERATOR	100%	27,102
OCCUPIED	MEDIUM EQUIPMENT OPERATOR	100%	29,806

POSITION STATUS	POSITION TITLE	PCT	ANNUAL
OCCUPIED	MEDIUM EQUIPMENT OPERATOR	100%	28,974
OCCUPIED	MEDIUM EQUIPMENT OPERATOR	100%	27,102
OCCUPIED	MEDIUM EQUIPMENT OPERATOR	100%	27,102
VACANT	MEDIUM EQUIPMENT OPERATOR	100%	27,102
VACANT	MEDIUM EQUIPMENT OPERATOR	100%	27,102
FY19 - VACANT WILL NOT FILL	TEMPORARY EMPLOYEE (4)	100%	-
			565,629
STREET LIGHTING			
OCCUPIED	ELECTRICAL SERVICES SUPERVISOR	100%	49,035
OCCUPIED	ELECTRICIAN	100%	44,928
OCCUPIED	ELECTRICIAN	100%	43,514
OCCUPIED	ELECTRICIAN	100%	34,424
			171,901
CENTRAL GARAGE			
OCCUPIED	AUTOMOTIVE SERVICE SUPERVISOR	100%	40,907
OCCUPIED	GARAGE MECHANIC	100%	30,638
OCCUPIED	GARAGE MECHANIC	100%	28,350
OCCUPIED	GARAGE MECHANIC	100%	27,102
OCCUPIED	GARAGE MECHANIC	100%	27,102
OCCUPIED	GARAGE MECHANIC	100%	27,102
ASE INCENTIVE	ASE INCENTIVE	100%	3,120
ASE INCENTIVE	ASE INCENTIVE	100%	3,120
ASE INCENTIVE	ASE INCENTIVE	100%	3,120
ASE INCENTIVE	ASE INCENTIVE	100%	3,120
ASE INCENTIVE	ASE INCENTIVE	100%	3,120
			196,803
STREET CLEANING			
OCCUPIED	MAINTENANCE /SIGN SUPERVISOR	100%	39,659
OCCUPIED	PW FOREMAN II	100%	35,173
OCCUPIED	MEDIUM EQUIPMENT OPERATOR	100%	33,758
OCCUPIED	MEDIUM EQUIPMENT OPERATOR	100%	27,102
OCCUPIED	MEDIUM EQUIPMENT OPERATOR	100%	31,470
OCCUPIED	MEDIUM EQUIPMENT OPERATOR	100%	31,054
OCCUPIED	HEAVY EQUIPMENT OPERATOR	100%	28,184
OCCUPIED	MEDIUM EQUIPMENT OPERATOR	100%	27,102
OCCUPIED	MEDIUM EQUIPMENT OPERATOR	100%	27,102
			280,606
SANITATION			
OCCUPIED	SANITATION SUPERVISOR	100%	37,995
OCCUPIED	MEDIUM EQUIPMENT OPERATOR	100%	33,134
OCCUPIED	MEDIUM EQUIPMENT OPERATOR	100%	33,634
OCCUPIED	MEDIUM EQUIPMENT OPERATOR	100%	33,114
OCCUPIED	MEDIUM EQUIPMENT OPERATOR	100%	34,445
OCCUPIED	MEDIUM EQUIPMENT OPERATOR	100%	31,886
OCCUPIED	PW FOREMAN II	100%	36,920
OCCUPIED	MEDIUM EQUIPMENT OPERATOR	100%	28,974
OCCUPIED	MEDIUM EQUIPMENT OPERATOR	100%	30,638
OCCUPIED	MEDIUM EQUIPMENT OPERATOR	100%	27,102
OCCUPIED	PW FOREMAN II	100%	31,637
OCCUPIED	MEDIUM EQUIPMENT OPERATOR	100%	27,102

POSITION STATUS	POSITION TITLE	PCT	ANNUAL
OCCUPIED	MEDIUM EQUIPMENT OPERATOR	100%	27,102
OCCUPIED	MEDIUM EQUIPMENT OPERATOR	100%	27,102
OCCUPIED	MEDIUM EQUIPMENT OPERATOR	100%	27,102
OCCUPIED	MEDIUM EQUIPMENT OPERATOR	100%	27,102
OCCUPIED	MEDIUM EQUIPMENT OPERATOR	100%	27,102
OCCUPIED	MEDIUM EQUIPMENT OPERATOR	100%	27,102
OCCUPIED	MEDIUM EQUIPMENT OPERATOR	100%	27,102
OCCUPIED	MEDIUM EQUIPMENT OPERATOR	100%	27,102
OCCUPIED	MEDIUM EQUIPMENT OPERATOR	100%	27,102
OCCUPIED	MEDIUM EQUIPMENT OPERATOR	100%	27,102
OCCUPIED	MEDIUM EQUIPMENT OPERATOR	100%	27,102
SEASONAL	TEMPORARY EMPLOYEE (2)	100%	20,800
			705,509
PARKS & RECREATION			
OCCUPIED	PARKS/FLOODWALL SUPERVISOR	75%	33,738
OCCUPIED	HEAVY EQUIPMENT OPERATOR	100%	31,304
OCCUPIED	GROUND/MAINT TECHNICIAN	100%	27,102
OCCUPIED	CRAFTSMAN	100%	29,390
FY19 - VACANT WILL NOT FILL	PARKS/REC FOREMAN	100%	-
OCCUPIED	GROUND/MAINTENANCE TECHNICIAN	100%	27,102
OCCUPIED	GROUND/MAINTENANCE TECHNICIAN	100%	27,102
OCCUPIED	CARETAKER - PARKS (n/w)	100%	27,102
OCCUPIED	GROUND/MAINTENANCE TECHNICIAN	100%	27,102
OCCUPIED	CARETAKER - PARKS (n/w)	100%	27,102
SEASONAL	BALLFIELD	100%	10,400
SEASONAL	MOSQUITO CONTROL	100%	10,400
SEASONAL	PARKS-NIGHTSHIFT (2)	100%	21,840
SEASONAL	PARKS (4)	100%	41,600
			341,287
TOTAL GENERAL FUND			10,179,068
PARKING FUND			
OCCUPIED	PARKING FAC/MUNICIPAL CT SUPVR	30%	12,927
OCCUPIED	PARKING ENFORCEMENT ASST	100%	23,816
OCCUPIED	PARKING ENFORCEMENT ASST	100%	23,816
OCCUPIED	PARKING OFFICE ASSISTANT	100%	24,918
			85,478
MEMORIAL BRIDGE FUND			
OCCUPIED	MEMORIAL BRIDGE OFFICE MGR	100%	36,005
OCCUPIED	ASSISTANT CITY ENGINEER	50%	23,307
OCCUPIED	TOLL COLLECTOR	100%	318,855
TOTAL MEMORIAL BRIDGE FUND			378,166
GRAND TOTAL			10,642,712