



CITY OF
PARKERSBURG

FISCAL YEAR 2021/2022 BUDGET

STATUS: ADOPTED 3/11/2021

TABLE OF CONTENTS

GOVERNMENTAL FUNDS

GENERAL FUND

REVENUE ESTIMATE	1
EXPENDITURE ESTIMATE SUMMARY	5
DEPARTMENTAL BUDGETS:	
407 CIVIL SERVICE	6
409 MAYOR	8
410 COUNCIL	10
414 FINANCE	12
415 CITY CLERK	14
416 MUNICIPAL JUDGE	16
417 CITY ATTORNEY	18
420 ENGINEERING	20
421 DEVELOPMENT	22
422 PERSONNEL	24
436 CODE ADMINISTRATION	26
440 MUNICIPAL BUILDING	28
444 TRANSFERS TO OTHER FUNDS	30
566 PUBLIC WORKS	32
590 MARKETPLACE	34
700 POLICE	36
706 FIRE	38
714 FLOODWALL	40
750 STREETS	42
751 STREET LIGHTING	44
754 CENTRAL GARAGE	46
756 STREET CLEANING	48
805 STORMWATER MANAGEMENT	50
900 PARKS & RECREATION	52
### MINOR OPERATING BUDGETS	54
### DISCRETIONARY AGENCY FUNDING	56
CAPITAL BUDGET - CAPITAL RESERVE	58
GENERAL FUND RESERVE BALANCE SHEETS	60
SPECIAL REVENUE FUNDS	
COAL SEVERANCE FUND	61
USER FEE REVENUE FUND	63
NON-MAJOR SPECIAL REVENUE FUND BALANCE SHEETS	65
CAPITAL PROJECT FUNDS	
PUBLIC SAFETY & PARKS & RECREATION CAPITAL PROJECTS	67
DEMOLITION CAPITAL PROJECTS	69
DEBT SERVICE FUNDS	
DEBT SERVICE FUND BALANCE SHEETS	71
PERMANENT FUNDS	
PERMANENT FUND BALANCE SHEETS	72
PROPRIETARY FUNDS	
PARKING FUND	73
PARKS & RECREATION FUND	77
SANITATION FUND	81
MEMORIAL BRIDGE FUND	85
FIDUCIARY FUNDS	
FIDUCIARY FUND BALANCE SHEETS	89
CITY-WIDE POSITION LISTING	90

CITY OF PARKERSBURG
 FY 2022 REVENUE ESTIMATE
 001 GENERAL FUND

ACCT	DESCRIPTION	2020-2021							
		2018-2019 ACTUAL	2019-2020 ACTUAL	ORIGINAL BUDGET	YTD ACTUAL 12/31/2020	% YTD/ BUDGET	2021-2022 BUDGET	FY 21-22 VARIANCE	% OF BUDGET
BEGINNING FUND BALANCE									
29900	FUND BALANCE	10,476,774	909,406	500,000	3,701,496	740.3%	600,000	100,000	2.05%
		10,476,774	909,406	500,000	3,701,496	740.3%	600,000	100,000	2.05%
TAXES									
301001000	PROPERTY TAX-CURRENT YEAR	3,745,881	3,595,964	4,000,002	2,310,004	57.8%	3,967,566	(32,436)	13.53%
301002000	PROPERTY TAX-PRIOR YEAR	125,217	139,308	130,000	252,023	193.9%	86,710	(43,290)	0.30%
301006000	SUPPLEMENTAL TAXES - CUR	153,624	147,068	125,000	52,632	42.1%	83,375	(41,625)	0.28%
301007000	TAX LOSS RESTORATION	-	2,887	-	-	-	-	-	0.00%
301090000	EXCESS LEVY TAX - CURRENT	1,854,830	2,050,991	2,043,447	1,349,203	66.0%	2,026,854	(16,593)	6.91%
301092000	EXCESS LEVY TAX - PRIOR YR	-	-	-	-	-	43,290	43,290	0.15%
301096000	SUPPLEMENTAL TAXES - EXC	-	-	-	-	-	41,625	41,625	0.14%
302000000	TAX PENALTIES & INT - CUR	45,782	48,446	25,200	23,069	91.5%	27,000	1,800	0.09%
302090000	TAX PENALTIES & INT - EXC	-	-	-	-	-	13,000	13,000	0.04%
303001000	GAS & OIL TAX	66,149	74,836	60,000	50,273	83.8%	50,000	(10,000)	0.17%
305000000	BUSINESS & OCCUPATION TAX	8,697,242	8,115,051	8,125,000	2,000,530	24.6%	7,400,000	(725,000)	25.24%
306000000	WINE & LIQUOR TAX	411,449	425,799	355,000	111,893	31.5%	360,000	5,000	1.23%
308000000	HOTEL OCCUPANCY TAX	428,035	336,869	415,500	109,764	26.4%	415,500	-	1.42%
309000000	AMUSEMENT TAX	435	369	150	163	108.7%	300	150	0.00%
314000000	MUNICIPAL SALES TAX	6,232,546	6,196,352	5,902,845	1,693,901	28.7%	5,950,000	47,155	20.29%
		21,761,190	21,133,940	21,182,144	7,953,455	37.5%	20,465,220	(716,924)	69.80%
FINES & FORFEITURES									
320000001	FINES & FEES - MCF	47,618	37,666	55,000	15,282	27.8%	45,000	(10,000)	0.15%
320000002	FINES & FEES - PTF	1,928	5,497	2,750	2,879	104.7%	2,250	(500)	0.01%
320000003	FINES & FEES - REG FIN	190,362	165,724	212,700	62,323	29.3%	173,250	(39,450)	0.59%
320000004	FINES & FEES - RJPAHF	3,800	3,041	4,550	1,258	27.6%	4,500	(50)	0.02%
320001000	FINES & FEES - FIRE VI	135	-	50	-	0.0%	50	-	0.00%
320001001	FIRELANE VIOLATIONS	15	-	25	-	0.0%	25	-	0.00%
321000000	PARKING FINES	400	90	700	-	0.0%	700	-	0.00%
		244,258	212,018	275,775	81,742	29.6%	225,775	(50,000)	0.77%
LICENSES & PERMITS									
325000000	LICENSES	67,095	72,597	68,000	67,360	99.1%	67,000	(1,000)	0.23%
326000000	BUILDING PERMIT FEES	143,116	146,583	150,000	58,899	39.3%	130,000	(20,000)	0.44%
327000000	ZONING & TRUCK PERMITS	4,215	3,790	4,000	1,720	43.0%	3,500	(500)	0.01%
329000010	VACANT PROPERTY REG	(35,924)	112,031	84,000	54,200	64.5%	84,000	-	0.29%
330000000	IRP TRUCK FEES - CURRENT	346,085	215,059	225,000	72,760	32.3%	148,500	(76,500)	0.51%
330090000	IRP TRUCK FEES - EXCESS	-	-	-	-	-	76,500	76,500	0.26%
		524,587	550,060	531,000	254,939	48.0%	509,500	(21,500)	1.74%
CHARGES FOR SERVICES									
345000000	RENTAL INCOME	30,080	15,080	30,080	-	0.0%	10,080	(20,000)	0.03%
344000000	COLLECTION OF DELINQ FEES	-	329,167	-	99,212	-	-	-	0.00%
351000000	POLICE PROTECTION FEES	1,596,954	1,685,597	1,670,000	842,088	50.4%	1,670,000	-	5.70%
352000000	FIRE PROTECTION FEES	3,121,282	3,117,892	3,050,500	1,549,172	50.8%	3,050,500	-	10.40%
359000000	FLOODWALL FEES	40,809	-	-	-	-	-	-	0.00%
361000010	FEE PENALTIES & INTEREST	77,507	80,086	145,500	2,807	1.9%	145,500	-	0.50%
361000015	PROCESS FEES	39,619	23,586	30,000	9,750	32.5%	45,000	15,000	0.15%
361000020	CHARGES - DEMOLITIONS	(28,993)	67,385	30,000	33,607	112.0%	100,000	70,000	0.34%
361000025	CHARGES - GRASS & WEEDS	(86,261)	22,017	45,500	11,277	24.8%	20,000	(25,500)	0.07%
361000030	CHARGES - PD REPORTS ETC	5,415	4,286	5,500	1,766	32.1%	4,500	(1,000)	0.02%
361000035	CHARGES - FIRE CLEAN UP	4,659	16,085	7,800	6,600	84.6%	10,000	2,200	0.03%
361000045	CHARGES - PD OFF DUTY	56,957	59,730	45,000	21,455	47.7%	45,000	-	0.15%
361000050	CHARGES - FD OFF DUTY	(143)	350	800	-	0.0%	-	(800)	0.00%
		4,857,885	5,421,261	5,060,680	2,577,734	50.9%	5,100,580	39,900	17.40%

ACCT	DESCRIPTION	EXPLANATION
BEGINNING FUND BALANCE		
29900	FUND BALANCE	ESTIMATED FUND BALANCE
TAXES		
301001000	PROPERTY TAX-CURRENT YEAR	FY 2021-2022 CERTIFICATE OF VALUATION
301002000	PROPERTY TAX-PRIOR YEAR	ESTIMATED BASED ON PRIOR FISCAL YEAR(S) HISTORY
301006000	SUPPLEMENTAL TAXES - CUR	ESTIMATED BASED ON PRIOR FISCAL YEAR(S) HISTORY
301007000	TAX LOSS RESTORATION	
301090000	EXCESS LEVY TAX - CURRENT	FY 2021-2022 CERTIFICATE OF VALUATION
301092000	EXCESS LEVY TAX - PRIOR YR	ESTIMATED BASED ON PRIOR FISCAL YEAR(S) HISTORY
301096000	SUPPLEMENTAL TAXES - EXC	ESTIMATED BASED ON PRIOR FISCAL YEAR(S) HISTORY
302000000	TAX PENALTIES & INT - CUR	ESTIMATED BASED ON PRIOR FISCAL YEAR(S) HISTORY
302090000	TAX PENALTIES & INT - EXC	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 - CURRENT	ESTIMATED BASED ON PRIOR FISCAL YEAR(S) HISTORY
330090000	IRP TRUCK FEES - EXCESS	ESTIMATED BASED ON PRIOR FISCAL YEAR(S) HISTORY
CHARGES FOR SERVICES		
345000000	RENTAL INCOME	STANDARD AMOUNT AMORTIZED ANNUALLY
344000000	COLLECTION OF DELINQ FEES	ESTIMATE UNAVAILABLE - BASED ON RECEIPT OF AMTS PREVIOUSLY WRITTEN OFF
351000000	POLICE PROTECTION FEES	APPROX. \$139,000/MO.
352000000	FIRE PROTECTION FEES	APPROX. \$254,000/MO.
359000000	FLOODWALL FEES	FEE ELIMINATED EFFECTIVE 1/1/19
361000010	FEE PENALTIES & INTEREST	APPROX. \$12,000/MO.
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	ESTIMATED BASED ON PRIOR FISCAL YEAR(S) HISTORY
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
361000050	CHARGES - FD OFF DUTY	ESTIMATED BASED ON PRIOR FISCAL YEAR(S) HISTORY AND ESTIMATED FD OFF DUTY

ACCT	DESCRIPTION	2020-2021							
		2018-2019 ACTUAL	2019-2020 ACTUAL	ORIGINAL BUDGET	YTD ACTUAL 12/31/2020	% YTD/ BUDGET	2021-2022 BUDGET	FY 21-22 VARIANCE	% OF BUDGET
INTERGOVERNMENTAL									
365000000	FEDERAL GRANTS	194,502	3,793,160	127,775	7,139,172	5587.3%	48,000	(79,775)	0.16%
365000001	FEDERAL GRANTS - JAG	31,414	14,050	38,000	76,813	202.1%	30,000	(8,000)	0.10%
366000000	STATE GRANTS	2,970	2,970	3,000	2,970	99.0%	3,000	-	0.01%
366557000	STATE GRANTS - REAP	74,400	50,600	-	-	-	87,159	87,159	0.30%
368000000	CONTRIB - OUTSIDE ENTITIES	249,025	156,278	67,500	41,960	62.2%	67,500	-	0.23%
369000000	TRANSFER IN - OTHER FUNDS	909,610	330,000	1,300,000	-	0.0%	1,984,791	684,791	6.77%
370000000	TRANSFER IN - MGMT FEES	170,976	175,000	200,000	-	0.0%	200,000	-	0.68%
376000000	GAMING INCOME - TABLE	11,387	8,674	10,500	3,230	30.8%	10,500	-	0.04%
		1,644,284	4,530,732	1,746,775	7,264,145	415.9%	2,430,950	684,175	8.29%
MISCELLANEOUS REVENUE									
380000000	INTEREST ON INVESTMENTS	76,317	59,044	50,000	13,705	27.4%	30,000	(20,000)	0.10%
381000000	REIMBURSEMENTS	326,718	262,792	353,807	156,986	44.4%	328,081	(25,726)	1.12%
383000000	SALE OF FIXED ASSETS	988	-	-	-	-	-	-	0.00%
386000000	INSURANCE CLAIMS	24,591	23,529	-	35,573	-	-	-	0.00%
397000000	VIDEO LOTTERY	237,238	192,389	205,000	106,353	51.9%	205,000	-	0.70%
399000000	MISCELLANEOUS REVENUE	41,571	27,635	25,000	12,601	50.4%	25,000	-	0.09%
		707,423	565,389	633,807	325,218	51.3%	588,081	(45,726)	2.01%
TOTAL REVENUE		29,739,627	32,413,400	29,430,181	18,457,233	62.7%	29,320,106	(110,075)	100.00%
TOTAL EXPENDITURES		39,306,995	29,621,310	29,930,181	20,301,641	67.8%	29,920,106	(10,075)	102.05%
SURPLUS/(DEFICIT)		(9,567,368)	2,792,090	(500,000)	(1,844,408)		(600,000)	(100,000)	-2.05%
ENDING FUND BALANCE		909,406	3,701,496	-	1,857,088		-	-	0.00%

REVENUE SUMMARY	2020-2021								
	2018-2019 ACTUAL	2019-2020 ACTUAL	ORIGINAL BUDGET	YTD ACTUAL 12/31/2020	% YTD/ BUDGET	2021-2022 BUDGET	FY 21-22 VARIANCE	% OF BUDGET	
280-299	BEGINNING FUND BALANCE	10,476,774	909,406	500,000	3,701,496	740.3%	600,000	100,000	2.05%
301-319	TAXES	21,761,190	21,133,940	21,182,144	7,953,455	37.5%	20,465,220	(716,924)	69.80%
320-324	FINES & FORFEITURES	244,258	212,018	275,775	81,742	29.6%	225,775	(50,000)	0.77%
325-334	LICENSES & PERMITS	524,587	550,060	531,000	254,939	48.0%	509,500	(21,500)	1.74%
335-364	CHARGES FOR SERVICES	4,857,885	5,421,261	5,060,680	2,577,734	50.9%	5,100,580	39,900	17.40%
365-377	INTERGOVERNMENTAL	1,644,284	4,530,732	1,746,775	7,264,145	415.9%	2,430,950	684,175	8.29%
378-399	MISCELLANEOUS	707,423	565,389	633,807	325,218	51.3%	588,081	(45,726)	2.01%
		40,216,401	33,322,806	29,930,181	22,158,729	74.0%	29,920,106	(10,075)	102.05%

ACCT	DESCRIPTION	EXPLANATION
INTERGOVERNMENTAL		
365000000	FEDERAL GRANTS	HIGHWAY SAFETY GRANT \$20K; HITDA GRANT \$28K
365000001	FEDERAL GRANTS - JAG	JUSTICE ASSISTANCE GRANT ESTIMATE (PD/SHERIFF EQUIPMENT)
366000000	STATE GRANTS	FAIRS & FESTIVALS GRANT APPROX. \$3,000
366557000	STATE GRANTS - REAP	ESTIMATE CARRYOVER AMOUNT
368000000	CONTRIB - OUTSIDE ENTITIES	WCBOE \$67,500 (5 SROs)
369000000	TRANSFER IN - OTHER FUNDS	PD/FD USER FEE TRANSFER IN \$1,300,000; STABILIZATION TRANSFER IN \$684,791
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
MISCELLANEOUS REVENUE		
380000000	INTEREST ON INVESTMENTS	ESTIMATED BASED ON PRIOR FISCAL YEAR(S) HISTORY
381000000	REIMBURSEMENTS	CDBG REIMB. (COPE/CODE/DEV \$309,850)
383000000	SALE OF FIXED ASSETS	ASSET SALES BUDGETED IN THE CAPITAL RESERVE FUND
386000000	INSURANCE CLAIMS	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
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	2020-2021							
		2018-2019 ACTUAL	2019-2020 ACTUAL	ORIGINAL BUDGET	YTD ACTUAL 12/31/2020	% YTD/ BUDGET	2021-2022 BUDGET	FY 21-22 VARIANCE	% OF BUDGET
402	ECONOMIC DEVELOPMENT	45,000	45,000	45,000	22,500	50.0%	45,000	-	0.15%
407	CIVIL SERVICE	22,041	8,241	23,400	13,697	58.5%	23,000	(400)	0.08%
409	MAYOR	179,745	184,781	195,002	87,586	44.9%	206,087	11,085	0.69%
410	COUNCIL	125,122	116,222	122,440	58,450	47.7%	114,302	(8,138)	0.38%
414	FINANCE	1,155,935	1,689,485	1,679,688	692,096	41.2%	1,686,147	6,459	5.64%
415	CITY CLERK	46,922	47,901	50,865	21,957	43.2%	47,175	(3,690)	0.16%
416	MUNICIPAL JUDGE	100,307	104,624	108,782	51,240	47.1%	109,501	719	0.37%
417	CITY ATTORNEY	174,218	181,931	181,199	93,150	51.4%	189,093	7,894	0.63%
420	ENGINEERING	300,543	437,198	416,035	227,300	54.6%	462,821	46,786	1.55%
421	DEVELOPMENT	379,865	457,439	453,691	199,973	44.1%	486,454	32,763	1.63%
422	PERSONNEL	171,631	165,585	168,580	78,493	46.6%	170,337	1,757	0.57%
424	CONTRIBUTIONS/AUTHORITIES	65,419	43,937	65,983	36,477	55.3%	67,983	2,000	0.23%
435	REGIONAL DEV. AUTHORITY	12,056	12,056	12,056	12,056	100.0%	12,056	-	0.04%
436	CODE ADMINISTRATION	497,687	479,932	472,837	221,951	46.9%	514,636	41,799	1.72%
440	MUNICIPAL BUILDING	365,939	376,853	383,600	176,555	46.0%	387,657	4,057	1.30%
444	TRANSFERS TO OTHER FUNDS	9,991,512	1,705,960	886,943	6,279,712	708.0%	697,002	(189,941)	2.33%
566	PUBLIC WORKS	234,578	238,570	244,307	116,953	47.9%	275,597	31,290	0.92%
590	MARKETPLACE	22,928	12,886	21,792	3,504	16.1%	14,315	(7,477)	0.05%
699	CONTINGENCY	-	-	50,000	-	0.0%	50,000	-	0.17%
700	POLICE	9,711,002	8,959,817	9,276,245	4,388,375	47.3%	9,315,936	39,691	31.14%
706	FIRE	7,774,945	7,040,534	7,186,924	3,817,816	53.1%	7,147,738	(39,186)	23.89%
714	FLOODWALL	179,093	412,155	433,581	133,298	30.7%	270,295	(163,286)	0.90%
750	STREETS	1,574,924	1,026,313	1,198,123	539,558	45.0%	1,200,443	2,320	4.01%
751	STREET LIGHTING	780,270	787,156	819,152	355,966	43.5%	821,037	1,885	2.74%
754	CENTRAL GARAGE	551,276	582,924	562,620	262,032	46.6%	531,990	(30,630)	1.78%
756	STREET CLEANING	685,823	583,169	624,245	265,825	42.6%	625,482	1,237	2.09%
759	PUBLIC TRANSIT	1,854,830	2,050,991	2,043,447	1,335,468	65.4%	2,201,269	157,822	7.36%
761	STREETS & TRANSP GRANTS	-	-	-	-	0.0%	-	-	0.00%
800	SANITATION	-	-	-	-	0.0%	-	-	0.00%
803	HEALTH DEPARTMENT	59,520	59,520	59,520	29,760	50.0%	69,520	10,000	0.23%
805	STORMWATER MANAGEMENT	749,246	411,646	697,560	103,339	14.8%	602,100	(95,460)	2.01%
809	HEALTH & SANITATION GRANTS	71,638	28,139	-	484	0.0%	-	-	0.00%
900	PARKS & RECREATION	881,579	824,590	838,374	404,140	48.2%	884,676	46,302	2.96%
901	VISITORS BUREAU	214,017	168,435	207,750	46,477	22.4%	207,750	-	0.69%
903	FAIRS/FESTIVALS	25,470	50,000	12,000	2,970	24.8%	8,000	(4,000)	0.03%
912	CIVIC PROMOTIONS	60,000	60,000	65,000	30,000	46.2%	65,000	-	0.22%
916	PUBLIC LIBRARY	227,164	237,573	252,324	126,162	50.0%	251,207	(1,117)	0.84%
920	CULTURE & REC GRANTS	6,750	8,000	16,616	22,654	136.3%	42,500	25,884	0.14%
953	SOCIAL SERVICES	-	2,247	-	1,417	0.0%	10,000	10,000	0.03%
958	SOCIAL SERVICES GRANTS	8,000	19,500	54,500	42,250	77.5%	106,000	51,500	0.35%
		39,306,995	29,621,310	29,930,181	20,301,641	67.8%	29,920,106	(10,075)	100.00%

FUNCTIONAL CLASSIFICATION	2020-2021								
	2018-2019 ACTUAL	2019-2020 ACTUAL	ORIGINAL BUDGET	YTD ACTUAL 12/31/2020	% YTD/ BUDGET	2021-2022 BUDGET	FY 21-22 VARIANCE	% OF BUDGET	
401-699	GENERAL GOVERNMENT	13,891,448	6,308,601	5,582,200	8,393,650	150.4%	5,559,163	(23,037)	18.58%
700-749	PUBLIC SAFETY	17,665,040	16,412,506	16,896,750	8,339,489	49.4%	16,733,969	(162,781)	55.93%
750-799	STREETS & TRANSPORTATION	5,447,123	5,030,553	5,247,587	2,758,849	52.6%	5,380,221	132,634	17.98%
800-899	HEALTH & SANITATION	880,404	499,305	757,080	133,583	17.6%	671,620	(85,460)	2.24%
900-949	CULTURE & RECREATION	1,414,980	1,348,598	1,392,064	632,403	45.4%	1,459,133	67,069	4.88%
950-974	SOCIAL SERVICES	8,000	21,747	54,500	43,667	80.1%	116,000	61,500	0.39%
		39,306,995	29,621,310	29,930,181	20,301,641	67.8%	29,920,106	(10,075)	100.00%

CITY OF PARKERSBURG
 FY 2022 DEPARTMENTAL BUDGET
 407 CIVIL SERVICE
 GENERAL FUND

ACCT	DESCRIPTION	2018-2019	2019-2020	2020-2021	YTD ACTUAL	% YTD/	2021-2022	FY 21-22
		ACTUAL	ACTUAL	ORIGINAL BUDGET	12/31/2020	BUDGET	BUDGET	VARIANCE
CONTRACTUAL SERVICES								
220000	ADVERTISING & LEGAL PUBLICATION	10,677	4,513	5,600	3,678	65.7%	6,000	400
223000	PROFESSIONAL SERVICES	9,066	1,641	12,800	6,795	53.1%	12,000	(800)
		19,744	6,154	18,400	10,473	56.9%	18,000	(400)
COMMODITIES								
341001	SUPPLIES - POLICE CIVIL SERVICE	2,298	773	2,500	1,787	71.5%	2,500	-
341002	SUPPLIES - FIRE CIVIL SERVICE	-	1,314	2,500	1,437	57.5%	2,500	-
		2,298	2,087	5,000	3,224	64.5%	5,000	-
		22,041	8,241	23,400	13,697	58.5%	23,000	(400)

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 2022 DEPARTMENTAL BUDGET
 409 MAYOR
 GENERAL FUND

ACCT	DESCRIPTION	2018-2019	2019-2020	2020-2021		% YTD/ BUDGET	2021-2022	FY 21-22
		ACTUAL	ACTUAL	ORIGINAL BUDGET	YTD ACTUAL 12/31/2020		BUDGET	VARIANCE
PERSONNEL SERVICES								
103000	DEPARTMENT HEAD SALARY	80,000	79,016	80,000	36,985	46.2%	90,000	10,000
103008	OVERTIME EXPENSE	-	-	1,000	-	0.0%	1,000	-
103315	OTHER SALARIES & WAGES	28,184	29,302	29,668	14,602	49.2%	30,254	586
103900	COMPENSATED ABSENCES	39	(610)	-	-		-	-
104000	FICA EXPENSE	7,682	7,646	8,467	3,670	43.3%	9,277	810
105000	HEALTH & LIFE INS PREMIUM	8,731	8,572	8,755	4,377	50.0%	8,422	(333)
106000	RETIREMENT EXPENSE	10,812	10,832	11,092	5,159	46.5%	12,150	1,058
111000	OTHER POST-EMPL BENEFITS	5,938	5,830	5,951	2,976	50.0%	5,717	(234)
		141,387	140,587	144,933	67,769	46.8%	156,820	11,887
CONTRACTUAL SERVICES								
211000	TELEPHONE/COMM EXPENSE	1,098	1,239	1,269	776	61.2%	1,537	268
212000	OUTSIDE PRINTING	695	480	320	-	0.0%	320	-
214000	TRAVEL	472	1,051	640	-	0.0%	640	-
216000	MAINT & REPAIR - EQUIPMENT	212	239	332	140	42.1%	25	(307)
219000	BUILDING & EQUIP RENTS/LEASE	261	261	259	130	50.0%	259	-
221000	TRAINING & EDUCATION	600	355	800	-	0.0%	800	-
222000	DUES & SUBSCRIPTIONS	3,127	6,904	10,000	6,369	63.7%	10,000	-
223000	PROFESSIONAL SERVICES	19,563	25,224	25,600	9,390	36.7%	25,600	-
226000	AUTO & LIABILITY INS PREMIUM	4,169	3,223	3,254	1,429	43.9%	2,542	(712)
226004	FIDELITY & SURETY BONDS	41	41	200	-	0.0%	200	-
226005	WORKERS COMP PREMIUM	2,567	2,545	2,595	1,212	46.7%	2,844	249
230000	CONTRACTUAL SERVICES	2,063	1,699	2,800	108	3.9%	2,500	(300)
		34,981	43,262	48,069	19,553	40.7%	47,267	(802)
COMMODITIES								
341000	DEPARTMENTAL SUPPLIES	3,377	932	2,000	263	13.2%	2,000	-
		3,377	932	2,000	263	13.2%	2,000	-
		179,745	184,781	195,002	87,586	44.9%	206,087	11,085

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
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)
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
COMMODITIES		
341000	DEPARTMENTAL SUPPLIES	MISC OFFICE SUPPLIES

CITY OF PARKERSBURG
 FY 2022 DEPARTMENTAL BUDGET
 410 COUNCIL
 GENERAL FUND

ACCT	DESCRIPTION	2018-2019	2019-2020	2020-2021	YTD ACTUAL	% YTD/	2021-2022	FY 21-22
		ACTUAL	ACTUAL	ORIGINAL BUDGET	12/31/2020	BUDGET	BUDGET	VARIANCE
PERSONNEL SERVICES								
103000	DEPARTMENT HEAD SALARY	54,600	55,020	54,601	26,880	49.2%	54,600	(1)
104000	FICA EXPENSE	3,440	3,468	4,177	1,725	41.3%	4,177	-
105000	HEALTH & LIFE INS PREMIUM	39,289	38,574	39,397	19,698	50.0%	37,900	(1,497)
106000	RETIREMENT EXPENSE	3,661	3,689	5,460	1,802	33.0%	5,460	-
		100,990	100,751	103,635	50,106	48.3%	102,137	(1,498)
CONTRACTUAL SERVICES								
211000	TELEPHONE/COMM EXPENSE	243	319	344	-	0.0%	67	(277)
212000	OUTSIDE PRINTING	52	-	400	-	0.0%	200	(200)
214000	TRAVEL	2,461	2,895	3,200	-	0.0%	1,000	(2,200)
216000	MAINT & REPAIR - EQUIPMENT	55	71	250	64	25.6%	250	-
221000	TRAINING & EDUCATION	1,300	2,200	1,600	-	0.0%	1,000	(600)
222000	DUES & SUBSCRIPTIONS	3,350	3,448	4,000	3,519	88.0%	4,000	-
226000	AUTO & LIABILITY INS PREMIUM	15,188	4,858	4,929	1,754	35.6%	2,665	(2,264)
226005	WORKERS COMP PREMIUM	1,283	1,292	1,282	631	49.3%	1,283	1
230000	CONTRACTUAL SERVICES	-	-	800	-	0.0%	500	(300)
		23,932	15,083	16,805	5,968	35.5%	10,965	(5,840)
COMMODITIES								
341000	DEPARTMENTAL SUPPLIES	200	388	2,000	2,376	118.8%	1,200	(800)
		200	388	2,000	2,376	118.8%	1,200	(800)
		125,122	116,222	122,440	58,450	47.7%	114,302	(8,138)

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
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 2022 DEPARTMENTAL BUDGET
 414 FINANCE
 GENERAL FUND

ACCT	DESCRIPTION	2018-2019	2019-2020	2020-2021	YTD ACTUAL	% YTD/	2021-2022	FY 21-22
		ACTUAL	ACTUAL	ORIGINAL BUDGET	12/31/2020	BUDGET	BUDGET	VARIANCE
PERSONNEL SERVICES								
103000	DEPARTMENT HEAD SALARY	72,000	74,876	75,790	38,802	51.2%	77,306	1,516
103008	OVERTIME EXPENSE	45	736	2,000	287	14.3%	2,000	-
103315	OTHER SALARIES & WAGES	475,489	486,653	492,640	231,842	47.1%	515,197	22,557
103900	COMPENSATED ABSENCES	4,778	2,651	-	-		-	-
104000	FICA EXPENSE	38,648	39,807	43,638	19,394	44.4%	45,479	1,841
105000	HEALTH & LIFE INS PREMIUM	56,751	55,719	56,907	28,454	50.0%	58,956	2,049
106000	RETIREMENT EXPENSE	54,602	55,293	57,093	26,798	46.9%	59,500	2,407
111000	OTHER POST-EMPL BENEFITS	38,596	37,895	38,679	19,340	50.0%	40,021	1,342
		740,910	753,631	766,747	364,917	47.6%	798,459	31,712
CONTRACTUAL SERVICES								
211000	TELEPHONE/COMM EXPENSE	7,665	9,545	10,219	4,237	41.5%	12,665	2,446
212000	OUTSIDE PRINTING	3,222	3,362	3,200	1,330	41.5%	3,300	100
214000	TRAVEL	1,249	1,193	1,200	-	0.0%	1,200	-
216000	MAINT & REPAIR - EQUIPMENT	3,479	3,876	3,457	1,996	57.7%	3,300	(157)
218000	POSTAGE	84,339	81,108	85,000	41,681	49.0%	88,000	3,000
219000	BUILDING & EQUIP RENTS/LEASE	2,027	2,896	2,364	1,126	47.6%	2,513	149
220000	ADVERTISING & LEGAL PUBLICATION	9,975	6,175	5,200	2,446	47.0%	6,200	1,000
221000	TRAINING & EDUCATION	440	2,168	4,000	359	9.0%	2,500	(1,500)
222000	DUES & SUBSCRIPTIONS	3,694	2,464	3,000	714	23.8%	3,000	-
222050	LICENSES & SUBSCRIPTIONS - IT	70,739	145,312	186,872	146,391	78.3%	157,000	(29,872)
224000	AUDIT COSTS	22,120	26,440	25,000	-	0.0%	25,000	-
226000	AUTO & LIABILITY INS PREMIUM	15,043	15,097	15,303	5,716	37.3%	9,649	(5,654)
226004	FIDELITY & SURETY BONDS	2,169	1,604	2,200	-	0.0%	2,200	-
226005	WORKERS COMP PREMIUM	12,844	12,994	13,395	6,298	47.0%	13,961	566
228000	FREIGHT	517	168	400	141	35.2%	400	-
229000	COURT COSTS	34,211	17,067	25,000	5,113	20.5%	25,000	-
230000	CONTRACTUAL SERVICES	62,427	59,508	60,000	28,083	46.8%	62,550	2,550
230050	CONTRACTUAL SERVICES - IT	-	6,209	4,000	10,000	250.0%	32,000	28,000
240000	REFUNDS & REIMBURSEMENTS	-	100	400	-	0.0%	400	-
		336,159	397,284	450,210	255,630	56.8%	450,838	628
COMMODITIES								
341000	DEPARTMENTAL SUPPLIES	11,027	10,067	16,500	5,330	32.3%	16,500	-
341050	DEPARTMENTAL SUPPLIES - IT	66,938	40,407	40,000	6,987	17.5%	20,000	(20,000)
343001	AUTOMOBILE GASOLINE	-	81	350	50	14.3%	350	-
353000	COMPUTER SOFTWARE	900	28,312	-	-		-	-
		78,865	78,868	56,850	12,367	21.8%	36,850	(20,000)
NON-OPERATING								
676000	BAD DEBT EXPENSE	-	459,703	405,881	59,183	14.6%	400,000	(5,881)
		-	459,703	405,881	59,183	14.6%	400,000	(5,881)
		1,155,935	1,689,485	1,679,688	692,096	41.2%	1,686,147	6,459

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
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, PUBLIC NOTICES, ETC.
221000	TRAINING & EDUCATION	WVML, GFOA, REQUIRED CPA CONTINUING ED, IT TRAINING
222000	DUES & SUBSCRIPTIONS	WVSCPA, AICPA, WV BOARD OF ACCOUNTANCY, LOCAL GFOA, IT CERTIFICATIONS
222050	LICENSES & SUBSCRIPTIONS - IT	ERP SUPPORT \$71,610, SERVER \$20,000, OTHER CERTS & LICENSES \$14,357, O365 \$45,000
224000	AUDIT COSTS	AUDIT COSTS ALLOCATED \$25,000 GF, \$5,000 PARKING, \$12,500 BRIDGE; \$12,500 SANITATION
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 (BILLED)
230000	CONTRACTUAL SERVICES	\$9,000 PROC SERVER (BILLED), \$29,505 BILL PROCESSING, CC PROC (\$24,045) MISC
230050	CONTRACTUAL SERVICES - IT	IT NETWORK CONSULTING/TROUBLESHOOTING
240000	REFUNDS & REIMBURSEMENTS	REFUNDS TO CUSTOMERS OF PRIOR YEAR PAYMENTS
COMMODITIES		
341000	DEPARTMENTAL SUPPLIES	OFFICE SUPPLIES AND MATERIALS
341050	DEPARTMENTAL SUPPLIES - IT	CONSUMABLES, SMALL TOOLS, NETWORKING EQUIPMENT, 2 ESXi REDUNDANCY HOSTS
343001	AUTOMOBILE GASOLINE	ESTIMATE OF ANNUAL FUEL COST
353000	COMPUTER SOFTWARE	
NON-OPERATING		
676000	BAD DEBT EXPENSE	G&W, VACANT PROPERTY & MO. BILLING UNCOLLECTIBLE RESERVES AND WRITE-OFFS

CITY OF PARKERSBURG
 FY 2022 DEPARTMENTAL BUDGET
 415 CITY CLERK
 GENERAL FUND

ACCT	DESCRIPTION	2018-2019	2019-2020	2020-2021	YTD ACTUAL 12/31/2020	% YTD/ BUDGET	2021-2022	FY 21-22 VARIANCE
		ACTUAL	ACTUAL	ORIGINAL BUDGET			BUDGET	
PERSONNEL SERVICES								
103000	DEPARTMENT HEAD SALARY	19,352	20,174	20,000	10,000	50.0%	20,000	-
103315	OTHER SALARIES & WAGES	8,618	8,918	8,999	4,391	48.8%	9,154	155
103900	COMPENSATED ABSENCES	155	161	-	-		-	-
104000	FICA EXPENSE	2,099	2,191	2,218	1,090	49.1%	2,231	13
105000	HEALTH & LIFE INS PREMIUM	2,619	2,572	2,626	1,313	50.0%	2,527	(99)
106000	RETIREMENT EXPENSE	848	877	900	433	48.1%	915	15
111000	OTHER POST-EMPL BENEFITS	1,781	1,749	1,785	893	50.0%	1,715	(70)
		35,472	36,642	36,528	18,119	49.6%	36,542	14
CONTRACTUAL SERVICES								
211000	TELEPHONE/COMM EXPENSE	788	999	989	447	45.2%	1,208	219
212000	OUTSIDE PRINTING	52	-	400	-	0.0%	200	(200)
214000	TRAVEL	2,776	1,481	2,400	-	0.0%	1,000	(1,400)
216000	MAINT & REPAIR - EQUIPMENT	624	344	800	217	27.2%	700	(100)
220000	ADVERTISING & LEGAL PUBLICATION	-	98	320	-	0.0%	300	(20)
221000	TRAINING & EDUCATION	1,125	635	960	-	0.0%	800	(160)
222000	DUES & SUBSCRIPTIONS	327	541	220	310	140.9%	225	5
226000	AUTO & LIABILITY INS PREMIUM	807	756	767	273	35.6%	415	(352)
226005	WORKERS COMP PREMIUM	654	680	681	337	49.4%	685	4
230000	CONTRACTUAL SERVICES	2,493	5,124	4,800	570	11.9%	3,500	(1,300)
		9,646	10,658	12,337	2,154	17.5%	9,033	(3,304)
COMMODITIES								
341000	DEPARTMENTAL SUPPLIES	1,804	600	2,000	1,684	84.2%	1,600	(400)
		1,804	600	2,000	1,684	84.2%	1,600	(400)
		46,922	47,901	50,865	21,957	43.2%	47,175	(3,690)

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
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
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	CODIFIED ORDINANCE UPDATE
COMMODITIES		
341000	DEPARTMENTAL SUPPLIES	GENERAL OFFICE SUPPLIES

CITY OF PARKERSBURG
 FY 2022 DEPARTMENTAL BUDGET
 416 MUNICIPAL JUDGE
 GENERAL FUND

ACCT	DESCRIPTION	2018-2019	2019-2020	2020-2021	YTD ACTUAL	% YTD/	2021-2022	FY 21-22
		ACTUAL	ACTUAL	ORIGINAL BUDGET	12/31/2020	BUDGET	BUDGET	VARIANCE
PERSONNEL SERVICES								
103000	DEPARTMENT HEAD SALARY	19,152	19,917	20,160	9,928	49.2%	20,563	403
103008	OVERTIME EXPENSE	-	-	500	-	0.0%	500	-
103315	OTHER SALARIES & WAGES	44,954	50,695	51,244	25,335	49.4%	52,228	984
103900	COMPENSATED ABSENCES	280	725	-	-	-	-	-
104000	FICA EXPENSE	4,362	4,789	5,500	2,436	44.3%	5,606	106
105000	HEALTH & LIFE INS PREMIUM	7,276	7,143	7,296	3,648	50.0%	7,019	(277)
106000	RETIREMENT EXPENSE	6,375	7,024	7,203	3,510	48.7%	7,342	139
111000	OTHER POST-EMPL BENEFITS	4,948	4,858	4,959	2,480	50.0%	4,764	(195)
		87,347	95,151	96,862	47,337	48.9%	98,022	1,160
CONTRACTUAL SERVICES								
211000	TELEPHONE/COMM EXPENSE	1,142	1,551	1,380	634	46.0%	1,795	415
212000	OUTSIDE PRINTING	-	-	80	-	0.0%	80	-
214000	TRAVEL	-	-	-	-	-	50	50
216000	MAINT & REPAIR - EQUIPMENT	649	355	402	394	98.0%	500	98
221000	TRAINING & EDUCATION	25	25	80	-	0.0%	50	(30)
226000	AUTO & LIABILITY INS PREMIUM	2,306	2,159	2,191	779	35.6%	1,184	(1,007)
226004	FIDELITY & SURETY BONDS	41	41	200	-	0.0%	200	-
226005	WORKERS COMP PREMIUM	1,498	1,650	1,687	825	48.9%	1,720	33
230000	CONTRACTUAL SERVICES	2,763	889	3,000	-	0.0%	3,000	-
240000	REFUNDS & REIMBURSEMENTS	2,154	797	400	289	72.3%	400	-
		10,578	7,467	9,420	2,922	31.0%	8,979	(441)
COMMODITIES								
341000	DEPARTMENTAL SUPPLIES	2,383	2,006	2,500	982	39.3%	2,500	-
		2,383	2,006	2,500	982	39.3%	2,500	-
		100,307	104,624	108,782	51,240	47.1%	109,501	719

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
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	CREDIT CARD MERCHANT PROCESSING
240000	REFUNDS & REIMBURSEMENTS	REFUNDS OF FINES & PENALTIES
COMMODITIES		
341000	DEPARTMENTAL SUPPLIES	MISC OFFICE SUPPLIES

CITY OF PARKERSBURG
 FY 2022 DEPARTMENTAL BUDGET
 417 CITY ATTORNEY
 GENERAL FUND

ACCT	DESCRIPTION	2018-2019	2019-2020	2020-2021	YTD ACTUAL	% YTD/	2021-2022	FY 21-22
		ACTUAL	ACTUAL	ORIGINAL BUDGET	12/31/2020	BUDGET	BUDGET	VARIANCE
PERSONNEL SERVICES								
103000	DEPARTMENT HEAD SALARY	50,000	56,431	57,120	28,122	49.2%	57,120	-
103008	OVERTIME EXPENSE	-	-	250	-	0.0%	250	-
103315	OTHER SALARIES & WAGES	70,191	74,770	70,801	34,812	49.2%	72,093	1,292
103900	COMPENSATED ABSENCES	(169)	(1,211)	-	-	-	-	-
104000	FICA EXPENSE	7,914	8,784	9,806	4,252	43.4%	9,905	99
105000	HEALTH & LIFE INS PREMIUM	6,548	6,429	6,566	3,283	50.0%	6,317	(249)
106000	RETIREMENT EXPENSE	11,980	12,777	12,823	6,092	47.5%	12,952	129
111000	OTHER POST-EMPL BENEFITS	4,453	4,372	4,463	2,232	50.0%	4,288	(175)
		150,917	162,352	161,829	78,792	48.7%	162,925	1,096
CONTRACTUAL SERVICES								
211000	TELEPHONE/COMM EXPENSE	882	1,178	1,053	565	53.7%	1,533	480
212000	OUTSIDE PRINTING	-	115	240	-	0.0%	200	(40)
216000	MAINT & REPAIR - EQUIPMENT	212	211	416	159	38.2%	250	(166)
219000	BUILDING & EQUIP RENTS/LEASE	261	261	259	130	50.0%	259	-
220000	ADVERTISING & LEGAL PUBLICATION	-	46	200	90	44.8%	200	-
222000	DUES & SUBSCRIPTIONS	7,030	7,130	7,100	3,268	46.0%	7,100	-
223000	PROFESSIONAL SERVICES	-	868	2,400	6,579	274.1%	10,000	7,600
226000	AUTO & LIABILITY INS PREMIUM	2,306	2,159	2,191	779	35.6%	1,184	(1,007)
226004	FIDELITY & SURETY BONDS	41	41	200	-	0.0%	200	-
226005	WORKERS COMP PREMIUM	2,815	3,003	3,011	1,432	47.6%	3,042	31
229000	COURT COSTS	220	-	800	685	85.6%	800	-
230000	CONTRACTUAL SERVICES	9,468	4,363	600	-	0.0%	500	(100)
		23,236	19,374	18,470	13,687	74.1%	25,268	6,798
COMMODITIES								
341000	DEPARTMENTAL SUPPLIES	65	205	900	671	74.5%	900	-
		65	205	900	671	74.5%	900	-
		174,218	181,931	181,199	93,150	51.4%	189,093	7,894

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
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
223000	PROFESSIONAL SERVICES	ESTIMATED LEGAL DEFENSE COSTS
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
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 2022 DEPARTMENTAL BUDGET
 420 ENGINEERING
 GENERAL FUND

ACCT	DESCRIPTION	2020-2021						FY 21-22 VARIANCE
		2018-2019 ACTUAL	2019-2020 ACTUAL	ORIGINAL BUDGET	YTD ACTUAL 12/31/2020	% YTD/ BUDGET	2021-2022 BUDGET	
PERSONNEL SERVICES								
103000	DEPARTMENT HEAD SALARY	69,700	72,554	73,440	36,159	49.2%	74,909	1,469
103008	OVERTIME EXPENSE	-	2,008	2,000	1,425	71.3%	2,500	500
103315	OTHER SALARIES & WAGES	118,459	159,225	163,237	80,356	49.2%	166,278	3,041
103900	COMPENSATED ABSENCES	2,033	5,814	-	-	-	-	-
104000	FICA EXPENSE	13,667	17,019	18,259	8,612	47.2%	18,642	383
105000	HEALTH & LIFE INS PREMIUM	19,644	19,287	19,699	9,849	50.0%	18,950	(749)
106000	RETIREMENT EXPENSE	18,816	23,378	23,918	11,794	49.3%	24,432	514
111000	OTHER POST-EMPL BENEFITS	13,360	13,117	13,389	6,695	50.0%	12,864	(525)
		255,680	312,401	313,942	154,891	49.3%	318,575	4,633
CONTRACTUAL SERVICES								
211000	TELEPHONE/COMM EXPENSE	3,514	3,866	4,186	1,994	47.6%	5,109	923
212000	OUTSIDE PRINTING	331	470	400	173	43.3%	400	-
214000	TRAVEL	184	-	800	-	0.0%	500	(300)
216000	MAINT & REPAIR - EQUIPMENT	2,418	4,007	1,664	1,798	108.0%	2,500	836
219000	BUILDING & EQUIP RENTS/LEASE	2,593	1,923	2,884	886	30.7%	2,985	101
220000	ADVERTISING & LEGAL PUBLICATION	708	1,398	800	957	119.7%	2,000	1,200
221000	TRAINING & EDUCATION	520	325	1,600	-	0.0%	1,600	-
222000	DUES & SUBSCRIPTIONS	377	8,942	4,800	878	18.3%	5,500	700
225000	LAUNDRY & DRY CLEANING	782	619	1,000	312	31.2%	1,000	-
226000	AUTO & LIABILITY INS PREMIUM	7,777	8,050	8,120	3,702	45.6%	6,738	(1,382)
226004	FIDELITY & SURETY BONDS	41	41	200	-	0.0%	200	-
226005	WORKERS COMP PREMIUM	4,422	5,494	5,599	2,772	49.5%	5,714	115
228000	FREIGHT	-	-	40	-	0.0%	-	(40)
230000	CONTRACTUAL SERVICES	17,805	80,168	52,000	43,559	83.8%	100,000	48,000
		41,473	115,302	84,093	57,031	67.8%	134,246	50,153
COMMODITIES								
341000	DEPARTMENTAL SUPPLIES	1,723	7,769	16,000	14,208	88.8%	6,000	(10,000)
343001	AUTOMOBILE GASOLINE	854	713	1,000	721	72.1%	3,000	2,000
345000	UNIFORM EXPENSE	813	1,013	1,000	450	45.0%	1,000	-
		3,390	9,495	18,000	15,379	85.4%	10,000	(8,000)
		300,543	437,198	416,035	227,300	54.6%	462,821	46,786

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
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
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., AUTOCAD
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	GENERAL ENGINEERING SERVICES; EMERGENCY DEMOLITIONS
COMMODITIES		
341000	DEPARTMENTAL SUPPLIES	MISC OFFICE SUPPLIES
343001	AUTOMOBILE GASOLINE	ESTIMATE OF ANNUAL FUEL COSTS
345000	UNIFORM EXPENSE	ESTIMATE OF DEPARTMENTAL UNIFORM NEEDS (INCLUDES TAXABLE BENEFITS)

CITY OF PARKERSBURG
 FY 2022 DEPARTMENTAL BUDGET
 421 DEVELOPMENT
 GENERAL FUND

ACCT	DESCRIPTION	2018-2019	2019-2020	2020-2021		% YTD/ BUDGET	2021-2022	FY 21-22 VARIANCE
		ACTUAL	ACTUAL	ORIGINAL BUDGET	YTD ACTUAL 12/31/2020		BUDGET	
PERSONNEL SERVICES								
103000	DEPARTMENT HEAD SALARY	72,000	74,796	75,790	37,315	49.2%	77,306	1,516
103008	OVERTIME EXPENSE	-	-	1,000	-	0.0%	500	(500)
103315	OTHER SALARIES & WAGES	146,447	160,448	165,402	77,011	46.6%	204,196	38,794
103900	COMPENSATED ABSENCES	1,523	1,824	-	-		-	-
104000	FICA EXPENSE	15,217	16,448	18,528	8,051	43.5%	21,573	3,045
105000	HEALTH & LIFE INS PREMIUM	21,827	21,430	21,887	10,944	50.0%	25,267	3,380
106000	RETIREMENT EXPENSE	21,754	23,443	24,244	11,433	47.2%	28,213	3,969
111000	OTHER POST-EMPL BENEFITS	14,845	14,575	14,877	7,439	50.0%	17,152	2,275
		293,613	312,963	321,728	152,192	47.3%	374,207	52,479
CONTRACTUAL SERVICES								
211000	TELEPHONE/COMM EXPENSE	3,291	4,203	3,962	1,869	47.2%	5,362	1,400
212000	OUTSIDE PRINTING	617	2,667	2,400	-	0.0%	3,000	600
214000	TRAVEL	5,854	3,088	5,200	-	0.0%	5,000	(200)
216000	MAINT & REPAIR - EQUIPMENT	1,394	1,486	1,125	1,158	102.9%	1,500	375
219000	BUILDING & EQUIP RENTS/LEASE	2,083	942	786	443	56.4%	993	207
220000	ADVERTISING & LEGAL PUBLICATION	2,741	1,839	2,400	1,643	68.5%	10,000	7,600
221000	TRAINING & EDUCATION	1,771	1,529	4,000	23	0.6%	3,000	(1,000)
222000	DUES & SUBSCRIPTIONS	2,095	1,748	3,300	756	22.9%	2,500	(800)
226000	AUTO & LIABILITY INS PREMIUM	7,490	7,526	7,604	3,247	42.7%	6,268	(1,336)
226005	WORKERS COMP PREMIUM	5,112	5,509	5,686	2,687	47.3%	6,624	938
230000	CONTRACTUAL SERVICES	45,195	106,768	90,000	34,734	38.6%	62,500	(27,500)
240000	REFUNDS & REIMBURSEMENTS	1,000	-	-	100		-	-
		78,642	137,303	126,463	46,660	36.9%	106,747	(19,716)
COMMODITIES								
341000	DEPARTMENTAL SUPPLIES	7,103	6,913	4,500	1,048	23.3%	5,000	500
343001	AUTOMOBILE GASOLINE	507	259	1,000	73	7.3%	500	(500)
		7,609	7,172	5,500	1,121	20.4%	5,500	-
		379,865	457,439	453,691	199,973	44.1%	486,454	32,763

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
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
219000	BUILDING & EQUIP RENTS/LEASE	COPIER LEASE
220000	ADVERTISING & LEGAL PUBLICATION	MPC PUBLIC NOTICES, PROJECT PROMOTIONS, BEA LEGAL NOTICES
221000	TRAINING & EDUCATION	REGISTRATION FEES FOR TRAININGS AND CONFERENCES
222000	DUES & SUBSCRIPTIONS	APA, WVAPA, AICP, PAZ, ROTARY, CHAMBER, VARIOUS PUBLICATIONS; 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	SITE ANALYSES \$27,500, PUD ZONING UPDATE \$10,000, TITLES OPINIONS \$20,000, MISC
240000	REFUNDS & REIMBURSEMENTS	
COMMODITIES		
341000	DEPARTMENTAL SUPPLIES	OFFICE SUPPLIES
343001	AUTOMOBILE GASOLINE	ESTIMATE OF ANNUAL FUEL COST

CITY OF PARKERSBURG
 FY 2022 DEPARTMENTAL BUDGET
 422 PERSONNEL
 GENERAL FUND

ACCT	DESCRIPTION	2018-2019	2019-2020	2020-2021	YTD ACTUAL 12/31/2020	% YTD/ BUDGET	2021-2022 BUDGET	FY 21-22 VARIANCE
		ACTUAL	ACTUAL	ORIGINAL BUDGET				
PERSONNEL SERVICES								
103000	DEPARTMENT HEAD SALARY	72,000	75,162	75,790	38,487	50.8%	77,306	1,516
103008	OVERTIME EXPENSE	-	-	250	-	0.0%	250	-
103315	OTHER SALARIES & WAGES	36,045	37,338	33,055	16,228	49.1%	33,733	678
103900	COMPENSATED ABSENCES	459	(502)	-	-	-	-	-
104000	FICA EXPENSE	7,637	7,963	8,346	3,889	46.6%	8,514	168
105000	HEALTH & LIFE INS PREMIUM	8,731	8,572	8,755	4,377	50.0%	8,422	(333)
106000	RETIREMENT EXPENSE	10,765	10,877	10,915	5,153	47.2%	11,135	220
111000	OTHER POST-EMPL BENEFITS	5,938	5,830	5,951	2,976	50.0%	5,717	(234)
		141,574	145,240	143,062	71,110	49.7%	145,077	2,015
CONTRACTUAL SERVICES								
211000	TELEPHONE/COMM EXPENSE	1,580	1,882	1,833	935	51.0%	2,323	490
212000	OUTSIDE PRINTING	39	-	80	-	0.0%	80	-
214000	TRAVEL	252	-	600	-	0.0%	500	(100)
216000	MAINT & REPAIR - EQUIPMENT	268	426	532	409	76.9%	700	168
219000	BUILDING & EQUIP RENTS/LEASE	261	261	259	130	50.0%	259	-
220000	ADVERTISING & LEGAL PUBLICATION	50	140	160	-	0.0%	100	(60)
221000	TRAINING & EDUCATION	778	734	800	-	0.0%	500	(300)
222000	DUES & SUBSCRIPTIONS	835	481	500	219	43.7%	500	-
226000	AUTO & LIABILITY INS PREMIUM	2,306	2,159	2,191	779	35.6%	1,184	(1,007)
226005	WORKERS COMP PREMIUM	2,530	2,556	2,563	1,211	47.2%	2,614	51
230000	CONTRACTUAL SERVICES	19,466	8,448	12,000	2,768	23.1%	13,000	1,000
		28,394	17,088	21,518	6,450	30.0%	21,760	242
COMMODITIES								
341000	DEPARTMENTAL SUPPLIES	1,662	3,257	4,000	933	23.3%	3,500	(500)
		1,662	3,257	4,000	933	23.3%	3,500	(500)
		171,631	165,585	168,580	78,493	46.6%	170,337	1,757

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
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, NEW COMPUTER

CITY OF PARKERSBURG
 FY 2022 DEPARTMENTAL BUDGET
 436 CODE ADMINISTRATION
 GENERAL FUND

ACCT	DESCRIPTION	2018-2019	2019-2020	2020-2021	YTD ACTUAL	% YTD/	2021-2022	FY 21-22
		ACTUAL	ACTUAL	ORIGINAL BUDGET	12/31/2020	BUDGET	BUDGET	VARIANCE
PERSONNEL SERVICES								
103000	DEPARTMENT HEAD SALARY	55,460	51,926	51,464	25,340	49.2%	52,398	934
103008	OVERTIME EXPENSE	702	904	5,500	293	5.3%	3,000	(2,500)
103315	OTHER SALARIES & WAGES	209,841	224,762	229,175	116,370	50.8%	257,232	28,057
103900	COMPENSATED ABSENCES	952	4,151	-	-		-	-
104000	FICA EXPENSE	18,699	19,811	21,890	10,243	46.8%	23,917	2,027
105000	HEALTH & LIFE INS PREMIUM	30,558	34,288	39,397	19,698	50.0%	42,111	2,714
106000	RETIREMENT EXPENSE	25,549	26,415	27,589	13,281	48.1%	27,780	191
111000	OTHER POST-EMPL BENEFITS	20,783	23,320	26,778	13,389	50.0%	28,586	1,808
		362,543	385,577	401,793	198,614	49.4%	435,024	33,231
CONTRACTUAL SERVICES								
211000	TELEPHONE/COMM EXPENSE	6,863	6,606	8,193	3,403	41.5%	10,234	2,041
212000	OUTSIDE PRINTING	1,039	248	640	-	0.0%	500	(140)
214000	TRAVEL	3,145	2,664	3,200	-	0.0%	2,500	(700)
216000	MAINT & REPAIR - EQUIPMENT	814	625	1,239	453	36.6%	525	(714)
219000	BUILDING & EQUIP RENTS/LEASE	1,218	39	-	-		-	-
220000	ADVERTISING & LEGAL PUBLICATION	1,676	1,394	400	542	135.5%	500	100
221000	TRAINING & EDUCATION	2,200	1,664	3,200	300	9.4%	2,000	(1,200)
222000	DUES & SUBSCRIPTIONS	294	135	800	385	48.1%	400	(400)
225000	LAUNDRY & DRY CLEANING	2,382	1,856	3,000	988	32.9%	2,000	(1,000)
226000	AUTO & LIABILITY INS PREMIUM	27,385	13,957	15,176	6,755	44.5%	11,822	(3,354)
226005	WORKERS COMP PREMIUM	6,087	6,483	6,696	3,319	49.6%	7,331	635
230000	CONTRACTUAL SERVICES	67,616	41,409	12,000	-	0.0%	25,000	13,000
		120,718	77,079	54,544	16,145	29.6%	62,812	8,268
COMMODITIES								
341000	DEPARTMENTAL SUPPLIES	4,140	8,100	7,000	3,254	46.5%	7,000	-
343001	AUTOMOBILE GASOLINE	8,408	7,270	8,000	3,070	38.4%	8,000	-
345000	UNIFORM EXPENSE	1,878	1,905	1,500	868	57.8%	1,800	300
		14,426	17,275	16,500	7,192	43.6%	16,800	300
		497,687	479,932	472,837	221,951	46.9%	514,636	41,799

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
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
219000	BUILDING & EQUIP RENTS/LEASE	
220000	ADVERTISING & LEGAL PUBLICATION	LEGAL NOTIFICATIONS FOR BZA APPEALS, ETC.
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	PLAN REVIEW CONSULTING
COMMODITIES		
341000	DEPARTMENTAL SUPPLIES	CODE UPDATES \$1,000; GENERAL SUPPLIES \$1,500; ICC SOFTWARE \$4,500
343001	AUTOMOBILE GASOLINE	ESTIMATE OF ANNUAL FUEL COST
345000	UNIFORM EXPENSE	ESTIMATE OF DEPARTMENTAL UNIFORM NEEDS (INCLUDES TAXABLE BENEFITS)

CITY OF PARKERSBURG
 FY 2022 DEPARTMENTAL BUDGET
 440 MUNICIPAL BUILDING
 GENERAL FUND

ACCT	DESCRIPTION	2018-2019	2019-2020	2020-2021	YTD ACTUAL 12/31/2020	% YTD/ BUDGET	2021-2022 BUDGET	FY 21-22 VARIANCE
		ACTUAL	ACTUAL	ORIGINAL BUDGET				
PERSONNEL SERVICES								
103000	DEPARTMENT HEAD SALARY	34,424	35,737	36,138	17,797	49.2%	36,836	698
103008	OVERTIME EXPENSE	1,368	1,606	5,000	704	14.1%	2,000	(3,000)
103315	OTHER SALARIES & WAGES	55,198	56,760	57,332	28,232	49.2%	58,372	1,040
103900	COMPENSATED ABSENCES	618	884	-	-		-	-
104000	FICA EXPENSE	6,694	6,931	7,533	3,451	45.8%	7,437	(96)
105000	HEALTH & LIFE INS PREMIUM	13,096	12,858	13,132	6,566	50.0%	12,633	(499)
106000	RETIREMENT EXPENSE	9,103	9,414	9,972	4,673	46.9%	9,771	(201)
111000	OTHER POST-EMPL BENEFITS	8,907	8,745	8,926	4,463	50.0%	8,576	(350)
		129,409	132,934	138,033	65,886	47.7%	135,625	(2,408)
CONTRACTUAL SERVICES								
211000	TELEPHONE/COMM EXPENSE	599	1,097	1,595	412	25.8%	1,674	79
213100	UTILITIES - ELECTRIC	135,068	126,314	136,243	41,307	30.3%	140,492	4,249
213200	UTILITIES - WATER & SEWER	13,856	14,562	16,432	8,325	50.7%	15,199	(1,233)
215000	MAINT & REPAIR - BUILDINGS	26,779	11,567	22,400	11,833	52.8%	22,400	-
216000	MAINT & REPAIR - EQUIPMENT	1,342	1,621	5,000	2,719	54.4%	5,025	25
219000	BUILDING & EQUIP RENTS/LEASE	-	82	500	-	0.0%	500	-
220000	ADVERTISING & LEGAL PUBLICATION	94	-	80	52	65.1%	80	-
221000	TRAINING & EDUCATION	150	76	200	-	0.0%	200	-
225000	LAUNDRY & DRY CLEANING	1,524	1,148	2,000	609	30.4%	1,800	(200)
226000	AUTO & LIABILITY INS PREMIUM	25,015	26,466	22,628	8,902	39.3%	13,688	(8,940)
226005	WORKERS COMP PREMIUM	2,139	2,212	2,289	1,098	48.0%	2,274	(15)
228000	FREIGHT	-	72	400	-	0.0%	400	-
230000	CONTRACTUAL SERVICES	9,555	38,353	8,000	23,462	293.3%	26,000	18,000
		216,121	223,569	217,767	98,719	45.3%	229,732	11,965
COMMODITIES								
341000	DEPARTMENTAL SUPPLIES	18,758	18,340	25,000	11,249	45.0%	20,000	(5,000)
343001	AUTOMOBILE GASOLINE	452	871	1,000	401	40.1%	1,000	-
345000	UNIFORM EXPENSE	1,198	1,139	1,800	300	16.7%	1,300	(500)
		20,408	20,350	27,800	11,950	43.0%	22,300	(5,500)
		365,939	376,853	383,600	176,555	46.0%	387,657	4,057

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
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
213100	UTILITIES - ELECTRIC	CURRENT YEAR ALLOCATION ADJUSTMENT
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
219000	BUILDING & EQUIP RENTS/LEASE	MISC EQUIPMENT RENTALS AS NEEDED
220000	ADVERTISING & LEGAL PUBLICATION	MISC LEGAL ADVERTISING AS NECESSARY
221000	TRAINING & EDUCATION	ESTIMATED TRAINING REQUIREMENTS
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	COVID-19 DISINFECTING, FIRE EXTINGUISHER/ALARM SERVICE, HVAC AND ELEVATOR SERVICING
COMMODITIES		
341000	DEPARTMENTAL SUPPLIES	CLEANING & MAINTENANCE SUPPLIES, MISC TOOLS AND EQUIPMENT
343001	AUTOMOBILE GASOLINE	ESTIMATE OF ANNUAL FUEL COST
345000	UNIFORM EXPENSE	ESTIMATE OF DEPARTMENTAL UNIFORM NEEDS (INCLUDES TAXABLE BENEFITS)

CITY OF PARKERSBURG
 FY 2022 DEPARTMENTAL BUDGET
 444 TRANSFERS TO OTHER FUNDS
 GENERAL FUND

ACCT	DESCRIPTION	2018-2019	2019-2020	2020-2021		% YTD/ BUDGET	2021-2022	FY 21-22
		ACTUAL	ACTUAL	ORIGINAL BUDGET	YTD ACTUAL 12/31/2020		BUDGET	VARIANCE
CONTRIBUTIONS								
566001	TRANSFER - CAPITAL RESERVE	2,727,935	341,107	38,500	756,790	1965.7%	50,000	11,500
566003	TRANSFER - STABILIZATION FUND	3,606,066	-	200,000	4,274,479	2137.2%	-	(200,000)
566031	TRANSFER - TREE COMMISSION FUND	7,500	10,000	10,000	10,000	100.0%	10,000	-
566036	TRANSFER - USER FEE FUND	1,982,440	224,612	-	-	-	-	-
566039	TRANSFER - DEMOLITION FUND	110,000	100,000	200,000	500,000	250.0%	150,000	(50,000)
566082	TRANSFER - PARKS & REC FUND	185,000	200,000	250,000	250,000	100.0%	250,000	-
566090	TRANSFER - SANITATION FUND	333,516	-	-	-	-	-	-
566108	TRANSFER - DEBT SERVICE FUND	250,000	170,241	88,443	88,443	100.0%	87,002	(1,441)
566204	TRANSFER - PUB SAFETY CAP PROJECTS	52,055	-	-	-	-	-	-
566207	TRANSFER - CAPITAL PROJECT FUND	737,000	280,000	-	-	-	-	-
566420	TRANSFER - MUN. BUILDING COMM.	-	280,000	-	-	-	-	-
566435	TRANSFER - URBAN RENEWAL AUTH	-	100,000	100,000	400,000	400.0%	150,000	50,000
		9,991,512	1,705,960	886,943	6,279,712	708.0%	697,002	(189,941)
		9,991,512	1,705,960	886,943	6,279,712	708.0%	697,002	(189,941)

ACCT	DESCRIPTION	EXPLANATION
CONTRIBUTIONS		
566001	TRANSFER - CAPITAL RESERVE	GENERAL FUND CAPITAL RESERVE FUNDING
566003	TRANSFER - STABILIZATION FUND	TRANSFER TO STABILIZATION FUND
566031	TRANSFER - TREE COMMISSION FUND	TREE COMMISSION FUND CONTRIBUTION
566036	TRANSFER - USER FEE FUND	
566039	TRANSFER - DEMOLITION FUND	DEMO FUND TRANSFER - BLIGHTED PROPERTY DEMOLITIONS
566082	TRANSFER - PARKS & REC FUND	PARKS & REC (POOLS/SPLASH PAD/SLIDE) OPERATING TRANSFER
566090	TRANSFER - SANITATION FUND	
566108	TRANSFER - DEBT SERVICE FUND	TRANSFER TO DEBT SERVICE FUND FOR STATION #2 SECTION 108 PAYMENT
566204	TRANSFER - PUB SAFETY CAP PROJECTS	
566207	TRANSFER - CAPITAL PROJECT FUND	
566420	TRANSFER - MUN. BUILDING COMM.	
566435	TRANSFER - URBAN RENEWAL AUTH	URBAN RENEWAL FUND CONTRIBUTION

CITY OF PARKERSBURG
 FY 2022 DEPARTMENTAL BUDGET
 566 PUBLIC WORKS
 GENERAL FUND

ACCT	DESCRIPTION	2018-2019	2019-2020	2020-2021	YTD ACTUAL 12/31/2020	% YTD/ BUDGET	2021-2022	FY 21-22 VARIANCE
		ACTUAL	ACTUAL	ORIGINAL BUDGET			BUDGET	
PERSONNEL SERVICES								
103000	DEPARTMENT HEAD SALARY	72,000	76,305	75,790	37,315	49.2%	77,306	1,516
103315	OTHER SALARIES & WAGES	91,237	93,043	94,843	45,557	48.0%	115,933	21,090
103900	COMPENSATED ABSENCES	2,187	41	-	-		-	-
104000	FICA EXPENSE	11,649	12,236	13,053	5,980	45.8%	14,783	1,730
105000	HEALTH & LIFE INS PREMIUM	17,462	17,144	17,510	8,755	50.0%	21,056	3,546
106000	RETIREMENT EXPENSE	16,324	16,792	17,063	8,264	48.4%	19,324	2,261
111000	OTHER POST-EMPL BENEFITS	11,875	11,660	11,901	5,951	50.0%	14,293	2,392
		222,734	227,221	230,160	111,822	48.6%	262,695	32,535
CONTRACTUAL SERVICES								
211000	TELEPHONE/COMM EXPENSE	563	625	1,632	363	22.3%	1,512	(120)
212000	OUTSIDE PRINTING	-	28	80	-	0.0%	80	-
214000	TRAVEL	-	-	240	-	0.0%	100	(140)
216000	MAINT & REPAIR - EQUIPMENT	55	71	300	64	21.4%	150	(150)
221000	TRAINING & EDUCATION	75	-	240	-	0.0%	100	(140)
222000	DUES & SUBSCRIPTIONS	194	144	100	100	100.0%	100	-
226000	AUTO & LIABILITY INS PREMIUM	5,474	5,382	5,445	2,208	40.6%	4,319	(1,126)
226005	WORKERS COMP PREMIUM	3,836	3,946	4,010	1,942	48.4%	4,541	531
		10,198	10,196	12,047	4,678	38.8%	10,902	(1,145)
COMMODITIES								
341000	DEPARTMENTAL SUPPLIES	212	147	400	79	19.8%	400	-
343001	AUTOMOBILE GASOLINE	1,434	1,007	1,700	374	22.0%	1,600	(100)
		1,646	1,154	2,100	454	21.6%	2,000	(100)
		234,578	238,570	244,307	116,953	47.9%	275,597	31,290

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
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	ESTIMATED TRAVEL FOR TRAINING
216000	MAINT & REPAIR - EQUIPMENT	MAINTENANCE CONTRACT & MISC OFFICE EQUIPMENT REPAIR & MAINTENANCE
221000	TRAINING & EDUCATION	ESTIMATED TRAVEL FOR TRAINING
222000	DUES & SUBSCRIPTIONS	ESTIMATED SUBSCRIPTION COSTS
226000	AUTO & LIABILITY INS PREMIUM	CURRENT YEAR ALLOCATION ADJUSTMENT
226005	WORKERS COMP PREMIUM	CALCULATED AT 2.35% OF GROSS WAGES
COMMODITIES		
341000	DEPARTMENTAL SUPPLIES	MISC OFFICE SUPPLIES
343001	AUTOMOBILE GASOLINE	ESTIMATE OF ANNUAL FUEL COST

CITY OF PARKERSBURG
 FY 2022 DEPARTMENTAL BUDGET
 590 MARKETPLACE
 GENERAL FUND

ACCT	DESCRIPTION	2018-2019	2019-2020	2020-2021	YTD ACTUAL	% YTD/	2021-2022	FY 21-22
		ACTUAL	ACTUAL	ORIGINAL BUDGET	12/31/2020	BUDGET	BUDGET	VARIANCE
CONTRACTUAL SERVICES								
211000	TELEPHONE/COMM EXPENSE	1,421	440	1,776	-	0.0%	-	(1,776)
213000	UTILITIES - NATURAL GAS	2,925	2,273	3,187	317	9.9%	2,440	(747)
213100	UTILITIES - ELECTRIC	11,585	4,832	8,830	1,149	13.0%	5,618	(3,212)
213200	UTILITIES - WATER & SEWER	2,368	1,391	2,014	583	28.9%	1,638	(376)
215000	MAINT & REPAIR - BUILDINGS	1,318	-	2,400	-	0.0%	2,000	(400)
226000	AUTO & LIABILITY INS PREMIUM	2,731	2,769	2,285	885	38.7%	1,319	(966)
230000	CONTRACTUAL SERVICES	570	1,182	800	570	71.3%	800	-
		22,917	12,886	21,292	3,504	16.5%	13,815	(7,477)
COMMODITIES								
341000	DEPARTMENTAL SUPPLIES	11	-	500	-	0.0%	500	-
		11	-	500	-	0.0%	500	-
		22,928	12,886	21,792	3,504	16.1%	14,315	(7,477)

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

CITY OF PARKERSBURG
 FY 2022 DEPARTMENTAL BUDGET
 700 POLICE
 GENERAL FUND

ACCT	DESCRIPTION	2018-2019	2019-2020	2020-2021		2021-2022	FY 21-22	
		ACTUAL	ACTUAL	ORIGINAL BUDGET	YTD ACTUAL 12/31/2020	% YTD/ BUDGET	BUDGET	VARIANCE
PERSONNEL SERVICES								
103000	DEPARTMENT HEAD SALARY	73,385	74,876	75,790	37,309	49.2%	77,306	1,516
103008	OVERTIME EXPENSE	307,239	330,449	250,000	141,299	56.5%	275,000	25,000
103009	GRANT OVERTIME	28,042	18,304	-	-		-	-
103012	HWY SAFETY GRANT OVERTIME	-	-	40,000	4,615	11.5%	20,000	(20,000)
103013	HIDTA GRANT OVERTIME	-	117	18,000	11,012	61.2%	18,000	-
103015	COPE OVERTIME	-	111	86,854	4,705	5.4%	15,000	(71,854)
103109	HOLIDAY TIME PAYOUT	180,238	146,320	165,000	91,268	55.3%	175,000	10,000
103303	CAPTAINS SALARY	127,901	115,485	116,609	57,405	49.2%	118,731	2,122
103304	LIEUTENANTS SALARY	279,713	271,792	271,134	143,537	52.9%	270,648	(486)
103305	SERGEANTS SALARY	429,131	447,491	449,787	226,965	50.5%	446,974	(2,813)
103309	PATROLMEN SALARY	2,186,806	2,338,537	2,619,040	1,012,652	38.7%	2,532,194	(86,846)
103312	CROSSING GUARD SALARY	95,504	104,754	103,850	28,969	27.9%	105,926	2,076
103315	OTHER SALARIES & WAGES	262,946	269,534	271,437	129,999	47.9%	397,092	125,655
103330	OUTSIDE EMPLOYMENT	77,755	57,376	45,000	18,910	42.0%	45,000	-
103900	COMPENSATED ABSENCES	31,959	36,180	-	-		-	-
104000	FICA EXPENSE	78,871	82,948	88,700	36,818	41.5%	96,394	7,694
105000	HEALTH & LIFE INS PREMIUM	353,600	342,884	367,705	183,852	50.0%	370,580	2,875
106000	RETIREMENT EXPENSE	3,543,997	3,220,825	3,241,255	1,752,616	54.1%	3,180,489	(60,766)
110000	OTHER FRINGE BENEFITS	54,582	53,897	61,600	22,046	35.8%	60,000	(1,600)
111000	OTHER POST-EMPL BENEFITS	240,485	233,197	249,926	124,963	50.0%	251,561	1,635
		8,352,152	8,145,079	8,521,687	4,028,940	47.3%	8,455,895	(65,792)
CONTRACTUAL SERVICES								
211000	TELEPHONE/COMM EXPENSE	54,989	35,652	58,451	19,217	32.9%	67,358	8,907
212000	OUTSIDE PRINTING	2,661	2,526	4,000	157	3.9%	4,000	-
213000	UTILITIES - NATURAL GAS	624	563	739	121	16.4%	612	(127)
213100	UTILITIES - ELECTRIC	2,095	2,317	2,267	1,117	49.3%	2,502	235
213200	UTILITIES - WATER & SEWER	1,137	744	1,027	305	29.7%	902	(125)
214000	TRAVEL	6,755	10,433	12,000	1,492	12.4%	12,000	-
215000	MAINT & REPAIR - BUILDINGS	-	1,500	1,600	-	0.0%	1,500	(100)
216000	MAINT & REPAIR - EQUIPMENT	8,227	13,622	13,037	5,229	40.1%	9,000	(4,037)
219000	BUILDING & EQUIP RENTS/LEASE	472,312	2,069	1,776	1,009	56.8%	1,791	15
220000	ADVERTISING & LEGAL PUBLICATION	1,474	1,122	2,000	426	21.3%	2,000	-
221000	TRAINING & EDUCATION	15,922	14,429	12,000	2,435	20.3%	20,000	8,000
221001	FIREARM TRAINING	12,118	12,343	13,600	209	1.5%	13,600	-
222000	DUES & SUBSCRIPTIONS	13,624	11,094	15,000	14,935	99.6%	15,000	-
223000	PROFESSIONAL SERVICES	8,607	6,521	8,750	4,690	53.6%	10,000	1,250
226000	AUTO & LIABILITY INS PREMIUM	219,597	269,081	205,716	108,241	52.6%	290,102	84,386
226004	FIDELITY & SURETY BONDS	1,026	2,157	1,226	1,026	83.7%	1,226	-
226005	WORKERS COMP PREMIUM	89,791	93,511	102,899	41,387	40.2%	102,828	(71)
228000	FREIGHT	406	875	400	646	161.5%	400	-
230000	CONTRACTUAL SERVICES	41,280	60,039	56,220	7,534	13.4%	56,220	-
233000	INVESTIGATION EXPENSE	8,311	-	1,600	-	0.0%	1,500	(100)
		960,956	540,596	514,308	210,176	40.9%	612,541	98,233
COMMODITIES								
341000	DEPARTMENTAL SUPPLIES	99,737	58,951	50,000	15,197	30.4%	55,000	5,000
341416	SUPPLIES - K-9 UNIT	3,629	3,177	5,250	1,948	37.1%	7,500	2,250
343001	AUTOMOBILE GASOLINE	133,349	108,589	125,000	38,983	31.2%	130,000	5,000
345000	UNIFORM EXPENSE	27,135	28,426	35,000	11,994	34.3%	35,000	-
353000	COMPUTER SOFTWARE	84,491	-	-	-		-	-
		348,341	199,142	215,250	68,121	31.6%	227,500	12,250
CAPITAL OUTLAY								
459001	GRANT-CAPITAL OUTLAY EQUIP	49,552	75,000	25,000	81,138	324.6%	20,000	(5,000)
		49,552	75,000	25,000	81,138	324.6%	20,000	(5,000)
		9,711,002	8,959,817	9,276,245	4,388,375	47.3%	9,315,936	39,691

ACCT	DESCRIPTION	EXPLANATION
PERSONNEL SERVICES		
103000	DEPARTMENT HEAD SALARY	SEE POSITION LISTING
103008	OVERTIME EXPENSE	ESTIMATE OF ANNUAL OVERTIME
103009	GRANT OVERTIME	REALLOCATED TO 103-012, 103-013, AND 103-015
103012	HWY SAFETY GRANT OVERTIME	ESTIMATE OF HIGHWAY SAFETY GRANT OT
103013	HIDTA GRANT OVERTIME	ESIMTATE OF HITDA GRANT OT
103015	COPE OVERTIME	ESTIMATE OF COPE REIMBURSEMENT FUNDED OT
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
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, COPIER MAINT., ETC.
219000	BUILDING & EQUIP RENTS/LEASE	COPIER LEASE
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, K-9 AND 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	SOFTWARE AGREEMENTS; INMATE WORK CREW (\$1.50/HR)
233000	INVESTIGATION EXPENSE	CRIMINAL INVESTIGATION EXPENDITURES
COMMODITIES		
341000	DEPARTMENTAL SUPPLIES	FIREARMS & TASERS, PATROLMEN SUPPLIES, CRADLEPOINTS
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.
353000	COMPUTER SOFTWARE	
CAPITAL OUTLAY		
459001	GRANT-CAPITAL OUTLAY EQUIP	ESTIMATED JAG GRANT RELATED EXPENDITURES

CITY OF PARKERSBURG
 FY 2022 DEPARTMENTAL BUDGET
 706 FIRE
 GENERAL FUND

ACCT	DESCRIPTION	2020-2021						FY 21-22 VARIANCE
		2018-2019 ACTUAL	2019-2020 ACTUAL	ORIGINAL BUDGET	YTD ACTUAL 12/31/2020	% YTD/ BUDGET	2021-2022 BUDGET	
PERSONNEL SERVICES								
103000	DEPARTMENT HEAD SALARY	72,000	76,305	75,790	37,315	49.2%	77,306	1,516
103008	OVERTIME EXPENSE	94,087	106,770	110,000	113,619	103.3%	135,000	25,000
103109	HOLIDAY TIME PAYOUT	68,312	58,553	85,000	44,299	52.1%	92,000	7,000
103303	CAPTAINS SALARY	310,962	321,607	285,346	130,536	45.7%	286,733	1,387
103304	LIEUTENANTS SALARY	494,116	527,008	519,244	265,831	51.2%	523,248	4,004
103308	INSPECTORS SALARY	53,931	57,320	57,530	30,332	52.7%	58,527	997
103310	FIREMEN SALARY	1,633,047	1,726,119	1,738,773	836,836	48.1%	1,745,711	6,938
103315	OTHER SALARIES & WAGES	9,510	28,401	28,748	14,162	49.3%	29,342	594
103330	OUTSIDE EMPLOYMENT	-	-	800	-	0.0%	-	(800)
103900	COMPENSATED ABSENCES	15,719	12,817	-	-	-	-	-
104000	FICA EXPENSE	38,061	41,595	43,851	21,204	48.4%	44,564	713
105000	HEALTH & LIFE INS PREMIUM	248,829	248,591	253,892	126,946	50.0%	244,246	(9,646)
106000	RETIREMENT EXPENSE	3,391,637	3,227,416	3,235,943	1,764,102	54.5%	3,135,710	(100,233)
110000	OTHER FRINGE BENEFITS	46,386	49,433	51,200	18,335	35.8%	50,300	(900)
111000	OTHER POST-EMPL BENEFITS	169,230	169,068	172,568	86,284	50.0%	165,801	(6,767)
		6,645,826	6,651,003	6,658,685	3,489,801	52.4%	6,588,488	(70,197)
CONTRACTUAL SERVICES								
211000	TELEPHONE/COMM EXPENSE	10,778	11,661	11,879	7,279	61.3%	14,962	3,083
212000	OUTSIDE PRINTING	3,446	2,170	4,000	1,080	27.0%	4,000	-
213000	UTILITIES - NATURAL GAS	9,591	8,765	9,884	1,954	19.8%	9,391	(493)
213100	UTILITIES - ELECTRIC	20,116	21,881	22,168	9,984	45.0%	22,972	804
213200	UTILITIES - WATER & SEWER	6,624	7,098	6,437	3,501	54.4%	7,098	661
214000	TRAVEL	314	1,142	1,400	-	0.0%	1,400	-
215000	MAINT & REPAIR - BUILDINGS	9,978	6,151	16,000	2,810	17.6%	20,000	4,000
216000	MAINT & REPAIR - EQUIPMENT	19,740	22,357	26,296	7,075	26.9%	30,300	4,004
219000	BUILDING & EQUIP RENTS/LEASE	683,741	9,042	144,297	137,953	95.6%	144,386	89
220000	ADVERTISING & LEGAL PUBLICATION	28	-	200	52	26.0%	200	-
221000	TRAINING & EDUCATION	8,959	4,770	7,200	3,588	49.8%	8,000	800
222000	DUES & SUBSCRIPTIONS	2,348	2,375	2,500	1,724	69.0%	2,500	-
226000	AUTO & LIABILITY INS PREMIUM	85,406	97,495	84,856	32,345	38.1%	74,986	(9,870)
226005	WORKERS COMP PREMIUM	62,299	66,107	67,162	33,447	49.8%	68,095	933
228000	FREIGHT	1,674	811	960	380	39.6%	960	-
230000	CONTRACTUAL SERVICES	23,343	23,889	20,000	11,156	55.8%	25,000	5,000
		948,386	285,715	425,239	254,328	59.8%	434,250	9,011
COMMODITIES								
341000	DEPARTMENTAL SUPPLIES	71,519	63,516	54,000	37,319	69.1%	75,000	21,000
341002	SUPPLIES - MEDICAL	5,327	10,072	10,000	3,876	38.8%	10,000	-
343001	AUTOMOBILE GASOLINE	33,011	27,502	35,000	10,059	28.7%	35,000	-
345000	UNIFORM EXPENSE	3,489	2,727	4,000	2,964	74.1%	5,000	1,000
		113,347	103,817	103,000	54,218	52.6%	125,000	22,000
CAPITAL OUTLAY								
458000	CAPITAL OUTLAY - OTHER IMP	67,386	-	-	-	-	-	-
459001	GRANT-CAPITAL OUTLAY EQUIP	-	-	-	19,470	-	-	-
		67,386	-	-	19,470	-	-	-
		7,774,945	7,040,534	7,186,924	3,817,816	53.1%	7,147,738	(39,186)

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
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
219000	BUILDING & EQUIP RENTS/LEASE	TOWER LEASE \$4,000; STATION #4 LEASE \$136,729; COPIER; 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.
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	SUPPLIES, PORTABLE & BASE RADIOS, BOOTS, HELMETS, TURNOUT GEAR
341002	SUPPLIES - MEDICAL	MEDICAL SUPPLIES FOR EMT RESCUE SERVICE
343001	AUTOMOBILE GASOLINE	ESTIMATE OF ANNUAL FUEL COST
345000	UNIFORM EXPENSE	
CAPITAL OUTLAY		
458000	CAPITAL OUTLAY - OTHER IMP	
459001	GRANT-CAPITAL OUTLAY EQUIP	

CITY OF PARKERSBURG
 FY 2022 DEPARTMENTAL BUDGET
 714 FLOODWALL
 GENERAL FUND

ACCT	DESCRIPTION	2018-2019	2019-2020	2020-2021	YTD ACTUAL	% YTD/	2021-2022	FY 21-22
		ACTUAL	ACTUAL	ORIGINAL BUDGET	12/31/2020	BUDGET	BUDGET	VARIANCE
PERSONNEL SERVICES								
103000	DEPARTMENT HEAD SALARY	13,485	10,414	11,477	5,231	45.6%	10,528	(949)
103008	OVERTIME EXPENSE	6,401	1,570	2,000	619	30.9%	2,000	-
103315	OTHER SALARIES & WAGES	61,832	64,896	66,695	33,520	50.3%	69,131	2,436
103900	COMPENSATED ABSENCES	1,055	680	-	-	-	-	-
104000	FICA EXPENSE	5,759	5,374	6,133	2,776	45.3%	6,247	114
105000	HEALTH & LIFE INS PREMIUM	9,822	9,644	9,849	4,925	50.0%	9,475	(374)
106000	RETIREMENT EXPENSE	7,925	7,676	8,067	3,917	48.6%	8,216	149
111000	OTHER POST-EMPL BENEFITS	6,680	6,559	6,694	3,347	50.0%	6,432	(262)
		112,959	106,814	110,915	54,334	49.0%	112,029	1,114
CONTRACTUAL SERVICES								
211000	TELEPHONE/COMM EXPENSE	-	-	76	-	0.0%	67	(9)
213100	UTILITIES - ELECTRIC	22,084	18,370	22,369	4,121	18.4%	20,643	(1,726)
215000	MAINT & REPAIR - BUILDINGS	-	-	2,400	-	0.0%	2,400	-
216000	MAINT & REPAIR - EQUIPMENT	1,305	71	4,000	64	1.6%	4,000	-
219000	BUILDING & EQUIP RENTS/LEASE	1,789	1,984	1,500	808	53.9%	1,500	-
225000	LAUNDRY & DRY CLEANING	1,321	1,287	1,500	678	45.2%	1,500	-
226000	AUTO & LIABILITY INS PREMIUM	15,245	15,534	12,667	5,068	40.0%	7,967	(4,700)
226005	WORKERS COMP PREMIUM	1,862	1,804	1,874	921	49.1%	1,909	35
228000	FREIGHT	-	63	80	-	0.0%	80	-
230000	CONTRACTUAL SERVICES	14,321	251,522	260,000	64,349	24.7%	100,000	(160,000)
		57,972	290,634	306,466	76,009	24.8%	140,066	(166,400)
COMMODITIES								
341000	DEPARTMENTAL SUPPLIES	3,702	11,761	13,000	1,920	14.8%	15,000	2,000
343001	AUTOMOBILE GASOLINE	3,422	1,912	2,000	734	36.7%	2,000	-
345000	UNIFORM EXPENSE	1,038	1,034	1,200	300	25.0%	1,200	-
		8,162	14,707	16,200	2,954	18.2%	18,200	2,000
		179,093	412,155	433,581	133,298	30.7%	270,295	(163,286)

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
106000	RETIREMENT EXPENSE	CALCULATED 10% OF GROSS WAGES
111000	OTHER POST-EMPL BENEFITS	RHBT INSURANCE PREMIUMS
CONTRACTUAL SERVICES		
211000	TELEPHONE/COMM EXPENSE	
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; INSPECTIONS, ASSESSMENTS, JOINT REHABILITATION , POND RUN STREAM
COMMODITIES		
341000	DEPARTMENTAL SUPPLIES	SUPPLIES, SMALL TOOLS, ELECTRICAL PANEL REPLACEMENTS AT PUMP STATIONS, SAND BAGS & STOCK
343001	AUTOMOBILE GASOLINE	ESTIMATE OF ANNUAL FUEL COST
345000	UNIFORM EXPENSE	ESTIMATE OF DEPARTMENTAL UNIFORM NEEDS (INCLUDES TAXABLE BENEFITS)

CITY OF PARKERSBURG
 FY 2022 DEPARTMENTAL BUDGET
 750 STREETS
 GENERAL FUND

ACCT	DESCRIPTION	2018-2019	2019-2020	2020-2021	YTD ACTUAL	% YTD/	2021-2022	FY 21-22
		ACTUAL	ACTUAL	ORIGINAL BUDGET	12/31/2020	BUDGET	BUDGET	VARIANCE
PERSONNEL SERVICES								
103000	DEPARTMENT HEAD SALARY	47,100	48,643	48,113	23,687	49.2%	48,873	760
103008	OVERTIME EXPENSE	5,577	2,609	14,000	1,467	10.5%	7,000	(7,000)
103315	OTHER SALARIES & WAGES	526,164	532,078	555,595	273,208	49.2%	566,267	10,672
103900	COMPENSATED ABSENCES	112	5,314	-	-		-	-
104000	FICA EXPENSE	41,871	42,057	47,255	21,484	45.5%	47,595	340
105000	HEALTH & LIFE INS PREMIUM	82,943	77,149	78,794	39,397	50.0%	75,801	(2,993)
106000	RETIREMENT EXPENSE	56,828	58,080	62,121	29,275	47.1%	62,389	268
111000	OTHER POST-EMPL BENEFITS	56,410	52,469	53,555	26,778	50.0%	51,456	(2,099)
		817,004	818,399	859,433	415,296	48.3%	859,381	(52)
CONTRACTUAL SERVICES								
211000	TELEPHONE/COMM EXPENSE	1,385	1,640	1,094	630	57.6%	1,165	71
212000	OUTSIDE PRINTING	-	-	320	-	0.0%	-	(320)
215000	MAINT & REPAIR - BUILDINGS	2,329	5,480	2,000	38	1.9%	4,000	2,000
216000	MAINT & REPAIR - EQUIPMENT	1,879	217	6,076	763	12.6%	5,975	(101)
219000	BUILDING & EQUIP RENTS/LEASE	446,733	1,917	5,000	4,370	87.4%	7,000	2,000
220000	ADVERTISING & LEGAL PUBLICATION	28	-	80	-	0.0%	-	(80)
222000	DUES & SUBSCRIPTIONS	72	44	240	44	18.2%	200	(40)
225000	LAUNDRY & DRY CLEANING	10,897	10,033	11,000	5,300	48.2%	11,000	-
226000	AUTO & LIABILITY INS PREMIUM	37,728	37,811	37,797	18,056	47.8%	36,738	(1,059)
226005	WORKERS COMP PREMIUM	13,355	13,649	14,443	6,880	47.6%	14,584	141
228000	FREIGHT	87	201	640	422	65.9%	400	(240)
230000	CONTRACTUAL SERVICES	39,981	6,850	78,000	5,538	7.1%	78,000	-
		554,473	77,841	156,690	42,039	26.8%	159,062	2,372
COMMODITIES								
341000	DEPARTMENTAL SUPPLIES	167,421	109,176	150,000	72,571	48.4%	150,000	-
341003	SUPPLIES - SIDEWALK PROGRAM	614	-	-	-		-	-
343001	AUTOMOBILE GASOLINE	28,076	14,165	25,000	6,932	27.7%	25,000	-
345000	UNIFORM EXPENSE	7,336	6,734	7,000	2,720	38.9%	7,000	-
		203,447	130,074	182,000	82,223	45.2%	182,000	-
		1,574,924	1,026,313	1,198,123	539,558	45.0%	1,200,443	2,320

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
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	MAINTENANCE TO SERVICE CENTER BUILDING
216000	MAINT & REPAIR - EQUIPMENT	MISC REPAIR & MAINTENANCE TO STREET MAINTENANCE EQUIPMENT
219000	BUILDING & EQUIP RENTS/LEASE	MISC EQUIPMENT RENTAL
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
230000	CONTRACTUAL SERVICES	PEST, EXTINGUISHER, ALARM SERVICE; WASTE DISPOSAL; SIDEWALK PROGRAMS \$70,000
COMMODITIES		
341000	DEPARTMENTAL SUPPLIES	GRAVEL, ASPHALT, CONCRETE, PIPING, ETC. RELATED TO STREET MAINTENANCE
341003	SUPPLIES - SIDEWALK PROGRAM	TO BE REVISED AS NECESSARY
343001	AUTOMOBILE GASOLINE	ESTIMATE OF ANNUAL FUEL COST
345000	UNIFORM EXPENSE	ESTIMATE OF DEPARTMENTAL UNIFORM NEEDS (INCLUDES TAXABLE BENEFITS)

CITY OF PARKERSBURG
 FY 2022 DEPARTMENTAL BUDGET
 751 STREET LIGHTING
 GENERAL FUND

ACCT	DESCRIPTION	2020-2021						FY 21-22 VARIANCE
		2018-2019 ACTUAL	2019-2020 ACTUAL	ORIGINAL BUDGET	YTD ACTUAL 12/31/2020	% YTD/ BUDGET	2021-2022 BUDGET	
PERSONNEL SERVICES								
103000	DEPARTMENT HEAD SALARY	49,035	54,988	48,066	23,667	49.2%	49,028	962
103008	OVERTIME EXPENSE	5,918	5,154	8,000	523	6.5%	7,000	(1,000)
103315	OTHER SALARIES & WAGES	125,694	130,223	128,238	64,922	50.6%	130,402	2,164
103900	COMPENSATED ABSENCES	1,019	(7,374)	-	-	-	-	-
104000	FICA EXPENSE	12,795	13,612	14,099	6,357	45.1%	14,263	164
105000	HEALTH & LIFE INS PREMIUM	17,462	17,144	17,510	8,755	50.0%	16,845	(665)
106000	RETIREMENT EXPENSE	17,915	17,731	18,630	8,824	47.4%	18,818	188
111000	OTHER POST-EMPL BENEFITS	11,875	11,660	11,901	5,951	50.0%	11,435	(466)
		241,714	243,138	246,444	118,998	48.3%	247,791	1,347
CONTRACTUAL SERVICES								
211000	TELEPHONE/COMM EXPENSE	2,054	2,168	2,368	893	37.7%	2,402	34
212000	OUTSIDE PRINTING	-	-	80	-	0.0%	-	(80)
213100	UTILITIES - ELECTRIC	478,608	464,200	484,932	194,802	40.2%	493,360	8,428
214000	TRAVEL	-	-	500	-	0.0%	-	(500)
215000	MAINT & REPAIR - BUILDINGS	-	2,847	1,600	251	15.7%	4,000	2,400
216000	MAINT & REPAIR - EQUIPMENT	299	217	576	238	41.3%	475	(101)
219000	BUILDING & EQUIP RENTS/LEASE	-	-	750	-	0.0%	-	(750)
221000	TRAINING & EDUCATION	-	-	1,500	-	0.0%	-	(1,500)
222000	DUES & SUBSCRIPTIONS	244	288	350	44	12.5%	350	-
225000	LAUNDRY & DRY CLEANING	2,307	1,963	2,400	1,011	42.1%	2,400	-
226000	AUTO & LIABILITY INS PREMIUM	9,790	10,703	10,763	5,456	50.7%	13,514	2,751
226005	WORKERS COMP PREMIUM	4,210	4,167	4,289	2,074	48.3%	4,345	56
228000	FREIGHT	422	367	400	485	121.3%	400	-
230000	CONTRACTUAL SERVICES	1,235	770	4,000	255	6.4%	1,200	(2,800)
		499,168	487,689	514,508	205,509	39.9%	522,446	7,938
COMMODITIES								
341000	DEPARTMENTAL SUPPLIES	34,298	51,211	50,000	29,311	58.6%	45,000	(5,000)
343001	AUTOMOBILE GASOLINE	3,481	3,359	6,500	1,549	23.8%	4,000	(2,500)
345000	UNIFORM EXPENSE	1,608	1,759	1,700	600	35.3%	1,800	100
		39,388	56,329	58,200	31,459	54.1%	50,800	(7,400)
		780,270	787,156	819,152	355,966	43.5%	821,037	1,885

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
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.
214000	TRAVEL	TRAVEL RELATED TO TRAINING/CERTIFICATIONS
215000	MAINT & REPAIR - BUILDINGS	MAINTENANCE TO SERVICE CENTER BUILDING
216000	MAINT & REPAIR - EQUIPMENT	COPIER MAINT AGREEMENT, REPAIR/MAINTENANCE/UPGRADE TRAFFIC SIGNAL/LIGHTING
219000	BUILDING & EQUIP RENTS/LEASE	MISC EQUIPMENT RENTALS
221000	TRAINING & EDUCATION	ESTIMATE OF TRAINING FOR CERTIFICATIONS
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.; BUCKET TRUCK INSPECTION
COMMODITIES		
341000	DEPARTMENTAL SUPPLIES	LAMPS, CONTROLLER SUPPLIES, BALLASTS, POLE STOCK ETC, SCHOOL FLASHERS, PARK LIGHT POLES
343001	AUTOMOBILE GASOLINE	ESTIMATE OF ANNUAL FUEL COST
345000	UNIFORM EXPENSE	ESTIMATE OF DEPARTMENTAL UNIFORM NEEDS (INCLUDES TAXABLE BENEFITS)

CITY OF PARKERSBURG
 FY 2022 DEPARTMENTAL BUDGET
 754 CENTRAL GARAGE
 GENERAL FUND

ACCT	DESCRIPTION	2018-2019	2019-2020	2020-2021	YTD ACTUAL 12/31/2020	% YTD/ BUDGET	2021-2022 BUDGET	FY 21-22 VARIANCE
		ACTUAL	ACTUAL	ORIGINAL BUDGET				
PERSONNEL SERVICES								
103000	DEPARTMENT HEAD SALARY	41,694	43,196	42,809	21,899	51.2%	43,588	779
103008	OVERTIME EXPENSE	2,142	1,976	1,500	1,547	103.2%	2,500	1,000
103315	OTHER SALARIES & WAGES	142,349	141,110	147,429	70,512	47.8%	119,391	(28,038)
103900	COMPENSATED ABSENCES	1,783	1,101	-	-		-	-
104000	FICA EXPENSE	13,337	13,325	14,668	6,829	46.6%	12,659	(2,009)
105000	HEALTH & LIFE INS PREMIUM	26,193	25,716	26,265	13,133	50.0%	21,056	(5,209)
106000	RETIREMENT EXPENSE	18,331	18,433	19,212	8,838	46.0%	16,611	(2,601)
111000	OTHER POST-EMPL BENEFITS	17,814	17,490	17,852	8,926	50.0%	14,293	(3,559)
		263,643	262,348	269,735	131,684	48.8%	230,098	(39,637)
CONTRACTUAL SERVICES								
211000	TELEPHONE/COMM EXPENSE	251	360	366	107	29.2%	396	30
213000	UTILITIES - NATURAL GAS	13,127	12,559	14,548	2,073	14.2%	13,654	(894)
213100	UTILITIES - ELECTRIC	13,952	12,771	14,578	5,052	34.7%	14,292	(286)
213200	UTILITIES - WATER & SEWER	2,045	1,899	2,319	1,040	44.8%	2,105	(214)
216000	MAINT & REPAIR - EQUIPMENT	1,364	71	2,000	64	3.2%	2,000	-
217000	MAINT & REPAIR - AUTOS	41,889	63,123	40,000	26,752	66.9%	40,000	-
219000	BUILDING & EQUIP RENTS/LEASE	3,929	4,310	2,000	1,555	77.8%	4,000	2,000
221000	TRAINING & EDUCATION	-	-	400	-	0.0%	-	(400)
222000	DUES & SUBSCRIPTIONS	1,516	1,428	-	-		-	-
225000	LAUNDRY & DRY CLEANING	3,275	3,538	3,500	1,588	45.4%	3,500	-
226000	AUTO & LIABILITY INS PREMIUM	7,780	7,541	7,636	2,988	39.1%	4,319	(3,317)
226005	WORKERS COMP PREMIUM	4,308	4,332	4,498	2,077	46.2%	3,876	(622)
228000	FREIGHT	2,493	2,933	1,440	491	34.1%	2,250	810
230000	CONTRACTUAL SERVICES	1,777	434	1,600	613	38.3%	1,000	(600)
		97,706	115,299	94,885	44,398	46.8%	91,392	(3,493)
COMMODITIES								
341000	DEPARTMENTAL SUPPLIES	13,404	27,146	15,000	10,506	70.0%	30,000	15,000
343001	AUTOMOBILE GASOLINE	4,049	2,161	5,000	776	15.5%	3,000	(2,000)
343002	AUTOMOBILE SUPPLIES - TIRES	42,410	40,839	50,000	24,286	48.6%	45,000	(5,000)
343005	AUTO REPAIR SUPPLIES	127,408	132,730	125,000	49,363	39.5%	130,000	5,000
345000	UNIFORM EXPENSE	2,655	2,402	3,000	1,019	34.0%	2,500	(500)
		189,927	205,278	198,000	85,950	43.4%	210,500	12,500
		551,276	582,924	562,620	262,032	46.6%	531,990	(30,630)

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
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
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, MISC
221000	TRAINING & EDUCATION	SAFETY TRAINING
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	STOCK FLUIDS, SMALL TOOLS, ETC., TIRE MOUNTING & PRESSURE RESET
343001	AUTOMOBILE GASOLINE	ESTIMATE OF ANNUAL FUEL COST
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)

CITY OF PARKERSBURG
 FY 2022 DEPARTMENTAL BUDGET
 756 STREET CLEANING
 GENERAL FUND

ACCT	DESCRIPTION	2018-2019	2019-2020	2020-2021	YTD ACTUAL	% YTD/	2021-2022	FY 21-22
		ACTUAL	ACTUAL	ORIGINAL BUDGET	12/31/2020	BUDGET	BUDGET	VARIANCE
PERSONNEL SERVICES								
103000	DEPARTMENT HEAD SALARY	39,659	41,914	41,560	20,461	49.2%	42,321	761
103008	OVERTIME EXPENSE	17,741	8,882	14,000	3,700	26.4%	12,000	(2,000)
103315	OTHER SALARIES & WAGES	244,894	251,925	255,433	126,969	49.7%	260,419	4,986
103900	COMPENSATED ABSENCES	2,829	2,775	-	-		-	-
104000	FICA EXPENSE	21,491	21,362	23,791	10,764	45.2%	24,078	287
105000	HEALTH & LIFE INS PREMIUM	39,289	38,574	39,397	19,698	50.0%	37,900	(1,497)
106000	RETIREMENT EXPENSE	29,740	30,185	31,449	14,976	47.6%	31,774	325
111000	OTHER POST-EMPL BENEFITS	26,721	26,235	26,778	13,389	50.0%	25,728	(1,050)
		422,364	421,852	432,408	209,957	48.6%	434,220	1,812
CONTRACTUAL SERVICES								
211000	TELEPHONE/COMM EXPENSE	1,226	1,540	1,785	510	28.6%	1,712	(73)
212000	OUTSIDE PRINTING	400	-	400	-	0.0%	400	-
215000	MAINT & REPAIR - BUILDINGS	-	1,370	2,000	-	0.0%	4,000	2,000
216000	MAINT & REPAIR - EQUIPMENT	453	355	4,976	366	7.3%	4,875	(101)
219000	BUILDING & EQUIP RENTS/LEASE	73,436	813	3,000	335	11.2%	3,000	-
220000	ADVERTISING & LEGAL PUBLICATION	148	-	120	106	88.7%	120	-
222000	DUES & SUBSCRIPTIONS	3,278	2,998	500	44	8.8%	500	-
225000	LAUNDRY & DRY CLEANING	4,733	4,719	4,900	2,384	48.7%	4,900	-
226000	AUTO & LIABILITY INS PREMIUM	20,732	35,747	22,621	11,301	50.0%	24,621	2,000
226005	WORKERS COMP PREMIUM	6,989	7,093	7,235	3,519	48.6%	7,334	99
228000	FREIGHT	1,234	580	800	887	110.9%	800	-
230000	CONTRACTUAL SERVICES	33,730	40,354	24,000	8,299	34.6%	35,000	11,000
		146,358	95,571	72,337	27,751	38.4%	87,262	14,925
COMMODITIES								
341000	DEPARTMENTAL SUPPLIES	31,443	21,163	45,000	19,348	43.0%	35,000	(10,000)
341007	SUPPLIES - SALT	59,813	24,183	40,000	-	0.0%	40,000	-
343001	AUTOMOBILE GASOLINE	22,235	16,603	30,000	7,459	24.9%	25,000	(5,000)
345000	UNIFORM EXPENSE	3,610	3,799	4,500	1,310	29.1%	4,000	(500)
		117,101	65,747	119,500	28,117	23.5%	104,000	(15,500)
		685,823	583,169	624,245	265,825	42.6%	625,482	1,237

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
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
219000	BUILDING & EQUIP RENTS/LEASE	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
COMMODITIES		
341000	DEPARTMENTAL SUPPLIES	SIGNS BLANKS, PAINT SUPPLIES, SIGN POSTS, PREMARKING FOR STREETS, ETC.
341007	SUPPLIES - SALT	SALT FOR WINTER CONDITION ROAD TREATMENT
343001	AUTOMOBILE GASOLINE	ESTIMATE OF ANNUAL FUEL COST
345000	UNIFORM EXPENSE	ESTIMATE OF DEPARTMENTAL UNIFORM NEEDS (INCLUDES TAXABLE BENEFITS)

CITY OF PARKERSBURG
 FY 2022 DEPARTMENTAL BUDGET
 805 STORMWATER MANAGEMENT
 GENERAL FUND

ACCT	DESCRIPTION	2018-2019	2019-2020	2020-2021	YTD ACTUAL 12/31/2020	% YTD/ BUDGET	2021-2022 BUDGET	FY 21-22 VARIANCE
		ACTUAL	ACTUAL	ORIGINAL BUDGET				
CONTRACTUAL SERVICES								
212000	OUTSIDE PRINTING	852	-	800	-	0.0%	800	-
220000	ADVERTISING & LEGAL PUBLICATION	469	-	-	-		-	-
221000	TRAINING & EDUCATION	-	436	800	-	0.0%	800	-
222000	DUES & SUBSCRIPTIONS	-	-	500	-	0.0%	500	-
228000	FREIGHT	-	-	160	-	0.0%	-	(160)
230000	CONTRACTUAL SERVICES	497,540	337,026	600,000	50,421	8.4%	500,000	(100,000)
		498,861	337,462	602,260	50,421	8.4%	502,100	(100,160)
COMMODITIES								
341000	DEPARTMENTAL SUPPLIES	87,762	74,184	95,300	52,918	55.5%	100,000	4,700
		87,762	74,184	95,300	52,918	55.5%	100,000	4,700
CAPITAL OUTLAY								
458000	CAPITAL OUTLAY - OTHER IMP	162,624	-	-	-		-	-
		162,624	-	-	-		-	-
		749,246	411,646	697,560	103,339	14.8%	602,100	(95,460)

ACCT	DESCRIPTION	EXPLANATION
CONTRACTUAL SERVICES		
212000	OUTSIDE PRINTING	VARIOUS REQUIRED STORMWATER PUBLICATIONS
220000	ADVERTISING & LEGAL PUBLICATION	
221000	TRAINING & EDUCATION	STORMWATER MANAGEMENT TRAINING
222000	DUES & SUBSCRIPTIONS	MISC CERTIFICATIONS
228000	FREIGHT	MISC FREIGHT EXPENSES FOR MATERIALS
230000	CONTRACTUAL SERVICES	REHABILITATION OF EXISTING DRAINAGE SYSTEMS
COMMODITIES		
341000	DEPARTMENTAL SUPPLIES	VARIOUS SUPPLIES FOR STORMWATER MGMT MAINTENANCE
CAPITAL OUTLAY		
458000	CAPITAL OUTLAY - OTHER IMP	

CITY OF PARKERSBURG
 FY 2022 DEPARTMENTAL BUDGET
 900 PARKS & RECREATION
 GENERAL FUND

ACCT	DESCRIPTION	2020-2021						
		2018-2019 ACTUAL	2019-2020 ACTUAL	ORIGINAL BUDGET	YTD ACTUAL 12/31/2020	% YTD/ BUDGET	2021-2022 BUDGET	FY 21-22 VARIANCE
PERSONNEL SERVICES								
103000	DEPARTMENT HEAD SALARY	40,455	31,243	29,855	15,902	53.3%	31,583	1,728
103008	OVERTIME EXPENSE	8,466	4,307	5,000	3,115	62.3%	7,500	2,500
103315	OTHER SALARIES & WAGES	274,342	266,359	326,015	170,866	52.4%	336,547	10,532
103900	COMPENSATED ABSENCES	(6,363)	3,634	-	-		-	-
104000	FICA EXPENSE	23,746	22,024	27,607	14,031	50.8%	28,736	1,129
105000	HEALTH & LIFE INS PREMIUM	55,659	54,647	55,812	27,906	50.0%	70,537	14,725
106000	RETIREMENT EXPENSE	26,688	27,181	27,126	13,712	50.5%	28,595	1,469
111000	OTHER POST-EMPL BENEFITS	37,854	37,166	37,935	18,968	50.0%	47,882	9,947
		460,847	446,562	509,350	264,500	51.9%	551,380	42,030
CONTRACTUAL SERVICES								
211000	TELEPHONE/COMM EXPENSE	1,874	2,243	2,964	982	33.1%	2,969	5
212000	OUTSIDE PRINTING	179	-	240	-	0.0%	200	(40)
213000	UTILITIES - NATURAL GAS	11,520	10,939	13,345	2,470	18.5%	11,024	(2,321)
213100	UTILITIES - ELECTRIC	71,234	73,668	84,390	29,626	35.1%	76,336	(8,054)
213200	UTILITIES - WATER & SEWER	15,917	15,232	17,955	7,428	41.4%	16,335	(1,620)
215000	MAINT & REPAIR - BUILDINGS	467	2,295	1,600	-	0.0%	1,600	-
216000	MAINT & REPAIR - EQUIPMENT	1,251	160	4,031	1,317	32.7%	3,725	(306)
219000	BUILDING & EQUIP RENTS/LEASE	524	606	1,500	963	64.2%	1,500	-
221000	TRAINING & EDUCATION	500	-	160	-	0.0%	100	(60)
222000	DUES & SUBSCRIPTIONS	413	568	240	-	0.0%	500	260
225000	LAUNDRY & DRY CLEANING	4,798	5,393	5,000	2,554	51.1%	5,000	-
226000	AUTO & LIABILITY INS PREMIUM	39,998	35,775	33,677	15,525	46.1%	32,119	(1,558)
226005	WORKERS COMP PREMIUM	7,432	7,077	8,455	4,435	52.5%	8,788	333
228000	FREIGHT	42	88	160	25	15.6%	100	(60)
230000	CONTRACTUAL SERVICES	119,676	137,020	78,307	13,351	17.0%	80,000	1,693
		275,824	291,065	252,024	78,676	31.2%	240,296	(11,728)
COMMODITIES								
341000	DEPARTMENTAL SUPPLIES	82,592	67,385	56,500	53,450	94.6%	72,500	16,000
341042	SUPPLIES - WHARTON TRUST	990	1,000	1,000	-	0.0%	1,000	-
343001	AUTOMOBILE GASOLINE	19,056	14,583	15,000	6,164	41.1%	15,000	-
345000	UNIFORM EXPENSE	4,070	3,995	4,500	1,350	30.0%	4,500	-
		106,708	86,963	77,000	60,964	79.2%	93,000	16,000
CAPITAL OUTLAY								
458000	CAPITAL OUTLAY - OTHER IMP	30,000	-	-	-		-	-
459000	CAPITAL OUTLAY - EQUIPMENT	8,200	-	-	-		-	-
		38,200	-	-	-		-	-
		881,579	824,590	838,374	404,140	48.2%	884,676	46,302

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
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
219000	BUILDING & EQUIP RENTS/LEASE	TANK RENTALS; MISC
221000	TRAINING & EDUCATION	PESTICIDE CERTIFICATIONS
222000	DUES & SUBSCRIPTIONS	ESTIMATE OF CDL LICENSE RENEWALS
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, FIRE EXT, ALARM, 7/4 FIREWKS \$11K, HOMECOMING FIREWKS \$11K, TREE PROGRAM \$30,000
COMMODITIES		
341000	DEPARTMENTAL SUPPLIES	GROUNDSKEEPING SUPPLIES, LED LIGHTING UPDATES (CITY PARK & SW \$16,000)
341042	SUPPLIES - WHARTON TRUST	WHARTON TRUST INCOME BUDGETED FOR PARK USE
343001	AUTOMOBILE GASOLINE	ESTIMATE OF ANNUAL FUEL COSTS
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 2022 DEPARTMENTAL BUDGET
 GENERAL FUND
 MINOR OPERATING BUDGETS

ACCT	DESCRIPTION	2018-2019	2019-2020	2020-2021	YTD ACTUAL	% YTD/	2021-2022	FY 21-22
		ACTUAL	ACTUAL	ORIGINAL BUDGET	12/31/2020	BUDGET	BUDGET	VARIANCE
424	CONTRIBUTIONS/AUTHORITIES							
567015	CONTRIB - WOOD COUNTY SHERIFF	12,119	14,050	13,000	15,297	117.7%	10,000	(3,000)
567025	CONTRIB - STATE OF WV	-	-	31,250	-	0.0%	31,250	-
567030	CONTRIB - PNTF	41,567	18,154	10,000	9,447	94.5%	15,000	5,000
568005	CONTRIB - INTERSTATE PLAN COMM	11,733	11,733	11,733	11,733	100.0%	11,733	-
		65,419	43,937	65,983	36,477	55.3%	67,983	2,000
435	REGIONAL DEV. AUTHORITY							
568005	CONTRIB - REGIONAL DEV AUTHORITY	12,056	12,056	12,056	12,056	100.0%	12,056	-
		12,056	12,056	12,056	12,056	100.0%	12,056	-
699	CONTINGENCY							
226000	CONTINGENCY RESERVE	-	-	50,000	-	0.0%	50,000	-
		-	-	50,000	-	0.0%	50,000	-
759	PUBLIC TRANSIT							
567005	CONTRIB - MASS TRANSIT	1,854,830	2,050,991	2,043,447	1,335,468	65.4%	2,201,269	157,822
		1,854,830	2,050,991	2,043,447	1,335,468	65.4%	2,201,269	157,822
809	HEALTH & SANITATION GRANTS							
230000	CONTRACTUAL SERVICES	3,000	2,768	-	-	-	-	-
240000	REFUNDS & REIMBURSEMENTS	850	1,588	-	484	-	-	-
341000	DEPARTMENTAL SUPPLIES	17,788	23,784	-	-	-	-	-
459000	CAPITAL OUTLAY - EQUIPMENT	50,000	-	-	-	-	-	-
		71,638	28,139	-	484	-	-	-
901	VISITORS BUREAU							
568020	CONTRIB - WOOD CO VISITORS BUR	214,017	168,435	207,750	46,477	22.4%	207,750	-
		214,017	168,435	207,750	46,477	22.4%	207,750	-
916	PUBLIC LIBRARY							
568015	CONTRIB - WOOD CO LIBRARY	227,164	237,573	252,324	126,162	50.0%	251,207	(1,117)
		227,164	237,573	252,324	126,162	50.0%	251,207	(1,117)
953	SOCIAL SERVICES							
230000	CONTRACTUAL SERVICES	-	2,247	-	1,417	-	10,000	10,000
		-	2,247	-	1,417	-	10,000	10,000
	GRAND TOTAL - MINOR BUDGETS	2,445,124	2,543,379	2,631,560	1,558,541	59.2%	2,800,265	168,705

CITY OF PARKERSBURG
 FY 2022 DEPARTMENTAL BUDGET
 GENERAL FUND
 MINOR OPERATING BUDGETS

ACCT	DESCRIPTION	EXPLANATION
424	CONTRIBUTIONS/AUTHORITIES	
567015	CONTRIB - WOOD COUNTY SHERIFF	JAG GRANT PASS THROUGH - ESTIMATE ONLY
567025	CONTRIB - STATE OF WV	MULTI-USE TRAIL GRANT MATCH CARRYOVER
567030	CONTRIB - PNTF	HITDA GRANT PASS-THRU TO PNTF
568005	CONTRIB - INTERSTATE PLAN COMM	MANDATED FUNDING LETTER RECEIVED
435	REGIONAL DEV. AUTHORITY	
568005	CONTRIB - REGIONAL DEV AUTHORITY	MANDATED FUNDING LETTER RECEIVED
699	CONTINGENCY	
226000	CONTINGENCY RESERVE	OPERATING CONTINGENCIES/DEDUCTIBLES
759	PUBLIC TRANSIT	
567005	CONTRIB - MASS TRANSIT	EXCESS LEVY CONTRIBUTION EQUAL TO ESTIMATED REVENUE
809	HEALTH & SANITATION GRANTS	
230000	CONTRACTUAL SERVICES	
240000	REFUNDS & REIMBURSEMENTS	
341000	DEPARTMENTAL SUPPLIES	
459000	CAPITAL OUTLAY - EQUIPMENT	
901	VISITORS BUREAU	
568020	CONTRIB - WOOD CO VISITORS BUR	50% OF HOTEL OCCUPANCY TAX REVENUE PROJECTED
916	PUBLIC LIBRARY	
568015	CONTRIB - WOOD CO LIBRARY	FY 2021-2022 CERTIFICATE OF VALUATION
953	SOCIAL SERVICES	
230000	CONTRACTUAL SERVICES	HOMELESS REUNIFICATION
GRAND TOTAL - MINOR BUDGETS		

CITY OF PARKERSBURG
 FY 2022 DEPARTMENTAL BUDGET
 GENERAL FUND
 DISCRETIONARY AGENCY FUNDING

ACCT	DESCRIPTION	2018-2019	2019-2020	2020-2021	YTD ACTUAL	% YTD/	2021-2022	FY 21-22
		ACTUAL	ACTUAL	ORIGINAL BUDGET	12/31/2020	BUDGET	BUDGET	VARIANCE
402	ECONOMIC DEVELOPMENT							
568010	CONTRIB - WOOD CO DEV AUTHORITY	45,000	45,000	45,000	22,500	50.0%	45,000	-
		45,000	45,000	45,000	22,500	50.0%	45,000	-
803	HEALTH DEPARTMENT							
567010	CONTRIB - HEALTH DEPARTMENT	59,520	59,520	59,520	29,760	50.0%	69,520	10,000
		59,520	59,520	59,520	29,760	50.0%	69,520	10,000
903	FAIRS/FESTIVALS							
568030	CONTRIB - MULTICULTURAL FESTIVAL	5,000	-	5,000	-	0.0%	5,000	-
568042	CONTRIB - PKB BICENTENNIAL	-	40,000	-	-	-	-	-
568065	CONTRIB - HOMECOMING	12,500	6,000	-	-	-	-	-
568069	CONTRIB - TASTE OF PARKERSBURG	2,970	-	3,000	2,970	99.0%	3,000	-
568086	CONTRIB - RIVERFEST	5,000	4,000	4,000	-	0.0%	-	(4,000)
		25,470	50,000	12,000	2,970	24.8%	8,000	(4,000)
912	CIVIC PROMOTIONS							
568070	CONTRIB - HALF MARATHON	10,000	10,000	10,000	-	0.0%	10,000	-
568072	CONTRIB - OHIO RIVER CHALLENGE	-	-	5,000	5,000	100.0%	5,000	-
568075	CONTRIB - DOWNTOWN PKB	50,000	50,000	50,000	25,000	50.0%	50,000	-
		60,000	60,000	65,000	30,000	46.2%	65,000	-
920	CULTURE & REC GRANTS							
568089	CONTRIB - ARTSBRIDGE	5,000	-	6,616	5,000	75.6%	5,000	(1,616)
568090	CONTRIB - WOOD CO REC	1,750	8,000	10,000	17,654	176.5%	37,500	27,500
		6,750	8,000	16,616	22,654	136.3%	42,500	25,884
958	SOCIAL SERVICES GRANTS							
568040	CONTRIB - WCFRN	500	-	-	-	-	-	-
568045	CONTRIB - HOUSE TO HOME	7,500	-	7,500	-	0.0%	-	(7,500)
568055	CONTRIB - WVCEH	-	-	-	-	-	49,000	49,000
568091	CONTRIB - ARC OF THE MOV	-	-	7,500	7,500	100.0%	7,500	-
568092	CONTRIB - WOOD COUNTY SENIOR	-	19,500	19,500	9,750	50.0%	19,500	-
568093	CONTRIB - WOOD COUNTY SOCIETY	-	-	10,000	25,000	250.0%	15,000	5,000
568095	CONTRIB - BOYS & GIRLS CLUB	-	-	10,000	-	0.0%	15,000	5,000
		8,000	19,500	54,500	42,250	77.5%	106,000	51,500
GRAND TOTAL - AGENCY FUNDING		197,990	234,020	236,020	127,480	54.0%	293,520	57,500

CITY OF PARKERSBURG
 FY 2022 DEPARTMENTAL BUDGET
 GENERAL FUND
 DISCRETIONARY AGENCY FUNDING

ACCT	DESCRIPTION	EXPLANATION
402	ECONOMIC DEVELOPMENT	
568010	CONTRIB - WOOD CO DEV AUTHORITY	DISCRETIONARY APPLICATION RECEIVED
803	HEALTH DEPARTMENT	
567010	CONTRIB - HEALTH DEPARTMENT	DISCRETIONARY APPLICATION RECEIVED
903	FAIRS/FESTIVALS	
568030	CONTRIB - MULTICULTURAL FESTIVAL	DISCRETIONARY APPLICATION RECEIVED
568042	CONTRIB - PKB BICENTENNIAL	
568065	CONTRIB - HOMECOMING	
568069	CONTRIB - TASTE OF PARKERSBURG	TASTE OF PARKERSBURG FAIRS & FESTIVALS GRANT
568086	CONTRIB - RIVERFEST	
912	CIVIC PROMOTIONS	
568070	CONTRIB - HALF MARATHON	DISCRETIONARY APPLICATION RECEIVED
568072	CONTRIB - OHIO RIVER CHALLENGE	DISCRETIONARY APPLICATION RECEIVED
568075	CONTRIB - DOWNTOWN PKB	DISCRETIONARY APPLICATION RECEIVED
920	CULTURE & REC GRANTS	
568089	CONTRIB - ARTSBRIDGE	DISCRETIONARY APPLICATION RECEIVED
568090	CONTRIB - WOOD CO REC	DISCRETIONARY APPLICATION RECEIVED - \$2,500 FISHING DERBY
958	SOCIAL SERVICES GRANTS	
568040	CONTRIB - WCFRN	
568045	CONTRIB - HOUSE TO HOME	DISCRETIONARY APPLICATION RECEIVED
568055	CONTRIB - WVCEH	HOMELESS LIASON PARTNERSHIP
568091	CONTRIB - ARC OF THE MOV	DISCRETIONARY APPLICATION RECEIVED
568092	CONTRIB - WOOD COUNTY SENIOR	DISCRETIONARY APPLICATION RECEIVED
568093	CONTRIB - WOOD COUNTY SOCIETY	DISCRETIONARY APPLICATION RECEIVED
568095	CONTRIB - BOYS & GIRLS CLUB	ADOLESCENT/TEENAGER DRUG AVERSION PROGRAMS
GRAND TOTAL - AGENCY FUNDING		

ACCT	DESCRIPTION	2020-2021					2021-2022 BUDGET	FY 21-22 VARIANCE
		2018-2019 ACTUAL	2019-2020 ACTUAL	ORIGINAL BUDGET	YTD ACTUAL 12/31/2020	% YTD/ BUDGET		
BEGINNING FUND BALANCE								
29700	FUND BALANCE	27,818	2,113,854	1,296,900	1,395,638	107.6%	1,985,830	688,930
		27,818	2,113,854	1,296,900	1,395,638	107.6%	1,985,830	688,930
INTERGOVERNMENTAL								
369000000	TRANSFERS IN - OTHER FUNDS	3,077,935	591,107	488,500	756,790	154.9%	500,000	11,500
		3,077,935	591,107	488,500	756,790	154.9%	500,000	11,500
MISCELLANEOUS REVENUE								
380000000	INTEREST ON INVESTMENTS	14,856	11,615	-	1,262		10,000	10,000
383000000	SALE OF FIXED ASSETS	210,231	20,040	-	2,336		5,000	5,000
		225,087	31,655	-	3,598		15,000	15,000
TOTAL REVENUE		3,303,022	622,762	488,500	760,388	155.7%	515,000	26,500
TOTAL EXPENDITURES		1,216,987	1,053,878	685,400	44,271	6.5%	1,567,000	881,600
SURPLUS/(DEFICIT)		2,086,035	(431,116)	(196,900)	716,118		(1,052,000)	(855,100)
ENDING FUND BALANCE		2,113,854	1,682,737	1,100,000	2,111,756		933,830	(166,170)
RESERVE FOR FIRE APPARATUS								
		-	-	250,000	200,000		125,000	(125,000)
RESERVE FOR STREET SWEEPER								
		-	-	-	-		100,000	100,000
RESERVE FOR STREET CLEANING END LOADER								
		-	-	50,000	-		-	(50,000)
RESERVE FOR CONTINGENT CAPITAL OUTLAY								
		2,113,854	1,682,737	800,000	1,911,756		708,830	(91,170)
		2,113,854	1,682,737	1,100,000	2,111,756		933,830	(166,170)
CAPITAL OUTLAY - IMPROVEMENTS								
421458000	IMPROVEMENTS - DEVELOPMENT	-	18,290	-	26,673		25,000	25,000
440458000	IMPROVEMENTS - CITY BUILDING	-	-	-	-		170,000	170,000
706458000	IMPROVEMENTS - FIRE	-	49,522	-	-		-	-
714458000	IMPROVEMENTS - FLOODWALL	-	15,807	-	-		175,000	175,000
805458000	IMPROVEMENTS - STORMWATER	-	-	152,448	-	0.0%	200,000	47,552
900458000	IMPROVEMENTS - PARKS & REC	6,750	61,941	-	-		36,000	36,000
920458000	IMPROVEMENTS - PARKS GRANTS	-	200,000	-	-		-	-
		6,750	345,559	152,448	26,673	17.5%	606,000	453,552
CAPITAL OUTLAY - EQUIPMENT								
420459000	EQUIPMENT - ENGINEERING	-	29,781	-	-		12,000	12,000
421459000	EQUIPMENT - DEVELOPMENT	-	-	-	-		20,000	20,000
436459000	EQUIPMENT - CODE ADMIN	41,083	31,868	-	-		20,000	20,000
440459000	EQUIPMENT - MUNICIPAL BLDG	100,481	14,800	-	-		-	-
566459000	EQUIPMENT - PUBLIC WORKS	39,992	-	-	-		-	-
700459000	EQUIPMENT - POLICE	293,353	202,380	148,452	-	0.0%	200,000	51,548
706459000	EQUIPMENT - FIRE	35,000	-	-	-		-	-
714459000	EQUIPMENT - FLOODWALL	85,000	-	38,000	-	0.0%	44,000	6,000
750459000	EQUIPMENT - STREETS	122,117	5,941	60,500	-	0.0%	213,000	152,500
751459000	EQUIPMENT - STREET LIGHTING	-	-	34,000	-	0.0%	-	(34,000)
754459000	EQUIPMENT - CENTRAL GARAGE	-	-	-	-		12,000	12,000
756459000	EQUIPMENT - STREET CLEANING	393,211	150,366	40,000	-	0.0%	260,000	220,000
900459000	EQUIPMENT - PARKS & REC	-	41,055	62,000	17,598	28.4%	-	(62,000)
		1,110,237	476,191	382,952	17,598	4.6%	781,000	398,048
TRANSFERS/PROPRIETARY FUND PURCHASES								
444566082	TRANSFER OUT - PARKS & REC	-	44,495	-	-		-	-
444566090	TRANSFER OUT - SANITATION	-	187,633	150,000	-	0.0%	180,000	30,000
444566092	TRANSFER OUT - BRIDGE	100,000	-	-	-		-	-
		100,000	232,128	150,000	-	0.0%	180,000	30,000
TOTAL		1,216,987	1,053,878	685,400	44,271	6.5%	1,567,000	881,600

ACCT	DESCRIPTION	EXPLANATION
BEGINNING FUND BALANCE		
29700	FUND BALANCE	FUND BALANCE SURPLUS ESTIMATE RESERVED FOR EQUIPMENT & IMPROVEMENTS
INTERGOVERNMENTAL		
369000000	TRANSFERS IN - OTHER FUNDS	GF \$50,000; BRIDGE \$300K; SANITATION \$150K
MISCELLANEOUS REVENUE		
380000000	INTEREST ON INVESTMENTS	
383000000	SALE OF FIXED ASSETS	
TOTAL REVENUE		
TOTAL EXPENDITURES		
SURPLUS/(DEFICIT)		
ENDING FUND BALANCE		
RESERVE FOR FIRE APPARATUS		
RESERVE FOR STREET SWEEPER		
RESERVE FOR STREET CLEANING END LOADER		
RESERVE FOR CONTINGENT CAPITAL OUTLAY		
CAPITAL OUTLAY - IMPROVEMENTS		
421458000	IMPROVEMENTS - DEVELOPMENT	GATEWAY SIGNAGE
440458000	IMPROVEMENTS - CITY BUILDING	REPLACE NORTH ELEVATOR MECHANISMS AT MUNICIPAL BUILDING
706458000	IMPROVEMENTS - FIRE	
714458000	IMPROVEMENTS - FLOODWALL	34TH STREET PUMP STATION SEWER REPLACEMENT
805458000	IMPROVEMENTS - STORMWATER	BEECHWOOD RETENTION PROJECT
900458000	IMPROVEMENTS - PARKS & REC	REPLACE CONCRETE PADS IN 4 SHELTERS AT CITY PARK
920458000	IMPROVEMENTS - PARKS GRANTS	
CAPITAL OUTLAY - EQUIPMENT		
420459000	EQUIPMENT - ENGINEERING	PLOTTER/SCANNER COMBO
421459000	EQUIPMENT - DEVELOPMENT	SUV FOR DEVELOPMENT PERSONNEL
436459000	EQUIPMENT - CODE ADMIN	NEW CODE OFFICIAL SUV
440459000	EQUIPMENT - MUNICIPAL BLDG	
566459000	EQUIPMENT - PUBLIC WORKS	
700459000	EQUIPMENT - POLICE	4 MARKED POLICE VEHICLES AND REQUIRED EQUIPMENT
706459000	EQUIPMENT - FIRE	
714459000	EQUIPMENT - FLOODWALL	NEW PICKUP TRUCK WITH SERVICE BED
750459000	EQUIPMENT - STREETS	1/2 TON PICKUP (\$38,000), BACKHOE (\$175,000)
751459000	EQUIPMENT - STREET LIGHTING	
754459000	EQUIPMENT - CENTRAL GARAGE	STANDARD VEHICLE LIFT
756459000	EQUIPMENT - STREET CLEANING	END LOADER (\$220,000), 4 SALT SPREADER STANDS (\$40,000)
900459000	EQUIPMENT - PARKS & REC	
TRANSFERS/PROPRIETARY FUND PURCHASES		
444566082	TRANSFER OUT - PARKS & REC	
444566090	TRANSFER OUT - SANITATION	1 NEW PACKER TRUCK
444566092	TRANSFER OUT - BRIDGE	

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CITY OF PARKERSBURG
 FY 2021 BALANCE SHEETS
 GENERAL FUND RESERVES
 December 31, 2020

ACCT	DESCRIPTION	003 STABILIZ	016 UNEMPLOY	025 WORK COMP	TOTAL RESERVES
ASSETS					
10100	CASH IN BANK	-	148,254	523,114	671,368
11400	DUE FROM OTHER FUNDS	8,530,545	-	-	8,530,545
12501	INVESTMENTS - OTHER	-	530,046	622,752	1,152,797
12505	INVESTMENTS - OTHER	-	-	30,474	30,474
TOTAL ASSETS		8,530,545	678,299	1,176,340	10,385,184
LIABILITIES					
20100	FUND LIABILITIES	-	-	-	-
TOTAL LIABILITIES		-	-	-	-
FUND BALANCE					
29900	FUND BALANCE	8,530,545	678,299	1,176,340	10,385,184
TOTAL FUND BALANCE		8,530,545	678,299	1,176,340	10,385,184
TOTAL LIABILITIES & FUND BALANCE		8,530,545	678,299	1,176,340	10,385,184

ACCT	DESCRIPTION	2018-2019	2019-2020	2020-2021	YTD ACTUAL 12/31/2020	% YTD/ BUDGET	2021-2022 BUDGET	FY 21-22 VARIANCE
		ACTUAL	ACTUAL	ORIGINAL BUDGET				
BEGINNING FUND BALANCE								
29800	FUND BALANCE	-	-	-	-		-	-
TAXES								
310000000	COAL SEVERANCE TAX	97,620	80,150	80,000	11,745	14.7%	55,000	(25,000)
		97,620	80,150	80,000	11,745	14.7%	55,000	(25,000)
MISCELLANEOUS REVENUE								
380000000	INTEREST ON INVESTMENTS	2	-	-	-		-	-
		2	-	-	-		-	-
TOTAL REVENUE		97,622	80,150	80,000	11,745	14.7%	55,000	(25,000)
TOTAL EXPENDITURES		97,622	80,150	80,000	11,745	14.7%	55,000	(25,000)
SURPLUS/(DEFICIT)		-	-	-	-		-	-
ENDING FUND BALANCE		-	-	-	-		-	-
CONTRIBUTIONS								
444566002	CONTRIB - USER FEE FUND	97,622	80,150	80,000	11,745	14.7%	55,000	(25,000)
		97,622	80,150	80,000	11,745	14.7%	55,000	(25,000)
		97,622	80,150	80,000	11,745	14.7%	55,000	(25,000)

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

ACCT	DESCRIPTION	2020-2021			% YTD/ BUDGET	2021-2022 BUDGET	FY 21-22 VARIANCE	
		2018-2019 ACTUAL	2019-2020 ACTUAL	ORIGINAL BUDGET				YTD ACTUAL 12/31/2020
BEGINNING FUND BALANCE								
29700	FUND BALANCE	2,403,900	2,162,265	76,230	3,347,655	4391.5%	2,685,322	2,609,092
		2,403,900	2,162,265	76,230	3,347,655	4391.5%	2,685,322	2,609,092
CHARGES FOR SERVICES								
341000000	CITY SERVICE USER FEE	2,288,601	2,242,431	2,225,000	735,038	33.0%	2,000,000	(225,000)
		2,288,601	2,242,431	2,225,000	735,038	33.0%	2,000,000	(225,000)
INTERGOVERNMENTAL								
365000000	FEDERAL GRANTS	240,000	-	-	-		-	-
369000000	TRANSFERS IN - OTHER FUNDS	2,080,062	304,762	80,000	11,745	14.7%	55,000	(25,000)
		2,320,062	304,762	80,000	11,745	14.7%	55,000	(25,000)
MISCELLANEOUS REVENUE								
381000000	REIMBURSEMENTS	-	-	-	704,582		96,230	96,230
399000000	MISCELLANEOUS REVENUE	12,800	-	-	-		-	-
		12,800	-	-	704,582		96,230	96,230
TOTAL REVENUE		4,621,463	2,547,193	2,305,000	1,451,365	63.0%	2,151,230	(153,770)
TOTAL EXPENDITURES		4,863,099	1,361,803	2,381,230	1,419,561	59.6%	2,996,230	615,000
SURPLUS/(DEFICIT)		(241,635)	1,185,390	(76,230)	31,804		(845,000)	(768,770)
ENDING FUND BALANCE		2,162,265	3,347,655	-	3,379,459		1,840,322	1,840,322
CAPITAL OUTLAY								
750458005	STREET IMPROVEMENTS	2,172,854	1,347,213	981,230	1,419,561	144.7%	1,500,000	518,770
750458010	SIDEWALK IMPROVEMENTS	494,466	14,590	-	-		-	-
		2,667,320	1,361,803	981,230	1,419,561	144.7%	1,500,000	518,770
CONTRIBUTIONS								
424567025	CONTRIB - STATE OF WV	-	-	100,000	-	0.0%	196,230	96,230
444566003	CONTRIB - STABILIZATION FUND	650,000	-	-	-		-	-
444566092	CONTRIB - MEMORIAL BRIDGE	940,000	-	-	-		-	-
700566005	CONTRIB - GF PD SUPPLEMENT	305,779	-	650,000	-	0.0%	650,000	-
706566010	CONTRIB - GF FD SUPPLEMENT	300,000	-	650,000	-	0.0%	650,000	-
		2,195,779	-	1,400,000	-	0.0%	1,496,230	96,230
TOTAL CONTRIBUTIONS		4,863,099	1,361,803	2,381,230	1,419,561	59.6%	2,996,230	615,000

ACCT	DESCRIPTION	EXPLANATION
BEGINNING FUND BALANCE		
29700	FUND BALANCE	FUND BALANCE SURPLUS ESTIMATE
CHARGES FOR SERVICES		
341000000	CITY SERVICE USER FEE	ESTIMATED BASED ON PRIOR FISCAL YEAR(S) HISTORY
INTERGOVERNMENTAL		
365000000	FEDERAL GRANTS	
369000000	TRANSFERS IN - OTHER FUNDS	\$55,000 COAL SEV XFER IN
MISCELLANEOUS REVENUE		
381000000	REIMBURSEMENTS	CDBG REIMBURSEMENT FOR WVDOH RAYON/GIHON SIDEWALK GRANTS
399000000	MISCELLANEOUS REVENUE	
TOTAL REVENUE		
TOTAL EXPENDITURES		
SURPLUS/(DEFICIT)		
ENDING FUND BALANCE		
CAPITAL OUTLAY		
750458005	STREET IMPROVEMENTS	SPRING 2022 ANNUAL STREET PAVING/SLAB REPLACEMENT PROJECT
750458010	SIDEWALK IMPROVEMENTS	
CONTRIBUTIONS		
424567025	CONTRIB - STATE OF WV	RAYON/GIHON SIDEWALK GRANT CONTRIBUTION (20%) PMT TO STATE OF WV
444566003	CONTRIB - STABILIZATION FUND	
444566092	CONTRIB - MEMORIAL BRIDGE	
700566005	CONTRIB - GF PD SUPPLEMENT	POLICE DEPARTMENT SUPPLEMENT PORTION OF USER FEE
706566010	CONTRIB - GF FD SUPPLEMENT	FIRE DEPARTMENT SUPPLEMENT PORTION OF USER FEE

CITY OF PARKERSBURG
 FY 2021 BALANCE SHEETS
 NON-MAJOR SPECIAL REVENUE FUNDS
 December 31, 2020

ACCT	DESCRIPTION	041 FORFEITURE	042 LAW ENF	048 EMP BEN	050 CDBG	051 HOME	052 HISTORIC	056 NEIGH STAB
ASSETS								
10100	CASH IN BANK	-	49,615	873,559	117,399	-	50,288	956
10100	CASH - DOJ FORFEITURE	9,071	-	-	-	-	-	-
10101	CASH - ST & LOCAL FORFEITURE	129,510	-	-	-	-	-	-
10102	CASH - TREASURER FORFEITURE	12,812	-	-	-	-	-	-
10103	CASH - CITY ASSET FORFEITURE	57,865	-	-	-	-	-	-
10104	CASH - CITY EVIDENCE ACCOUNT	9,268	-	-	-	-	-	-
10101	CASH IN BANK	-	-	-	-	779,011	-	-
11100	A/R RENTAL REHAB LOANS	-	-	-	56,063	-	-	-
11100	A/R HOME REHAB	-	-	-	-	834,244	-	-
11100	A/R HISTORIC LOANS	-	-	-	-	-	4,005	-
11100	A/R FORGIVABLE LOANS	-	-	-	-	-	-	3,200
11101	A/R HOUSING REHAB LOANS	-	-	-	622,295	-	-	-
11101	A/R SHOP	-	-	-	-	2,544,446	-	-
11102	A/R ECONOMIC DEV LOANS	-	-	-	130,858	-	-	-
11103	A/R NEW CONSTRUCTION LOANS	-	-	-	-	50,985	-	-
11106	A/R MINOR HOME REPAIR/NSP	-	-	-	269,884	117,603	-	-
11107	DUE FROM OTHER FUNDS	-	-	-	-	157,036	-	-
TOTAL ASSETS		218,527	49,615	873,559	1,196,498	4,483,324	54,293	4,156
LIABILITIES								
20000	ACCOUNTS PAYABLE	-	-	65,386	-	-	-	-
20200	DEFERRED REV - LOANS REC	-	-	-	1,097,932	-	-	-
21000	DEFERRED REVENUE - LOANS	-	-	-	-	-	4,005	-
21500	DUE TO OTHER FUNDS	-	-	-	23,486	23,403	-	-
21505	CUSTOMER LOAN DEPOSITS	-	-	-	-	7,101	-	-
23100	CUSTOMER LOAN DEPOSITS	-	-	-	-	100	-	-
23200	ESCROW - HANDLEY	-	-	-	-	804	-	-
23900	DEFERRED REVENUE	-	-	-	-	3,820,988	-	-
TOTAL LIABILITIES		-	-	65,386	1,121,418	3,854,696	4,005	-
FUND BALANCE								
29900	FUND BALANCE	218,527	49,615	808,173	75,080	628,628	50,288	4,156
TOTAL FUND BALANCE		218,527	49,615	808,173	75,080	628,628	50,288	4,156
TOTAL LIABILITIES & FUND BALANCE		218,527	49,615	873,559	1,196,498	4,483,324	54,293	4,156

CITY OF PARKERSBURG
 FY 2021 BALANCE SHEETS
 NON-MAJOR SPECIAL REVENUE FUNDS
 December 31, 2020

ACCT	DESCRIPTION	TOTAL ALL FUNDS
ASSETS		
10100	CASH IN BANK	1,091,817
10100	CASH - DOJ FORFEITURE	9,071
10101	CASH - ST & LOCAL FORFEITURE	129,510
10102	CASH - TREASURER FORFEITURE	12,812
10103	CASH - CITY ASSET FORFEITURE	57,865
10104	CASH - CITY EVIDENCE ACCOUNT	9,268
10101	CASH IN BANK	779,011
11100	A/R RENTAL REHAB LOANS	56,063
11100	A/R HOME REHAB	834,244
11100	A/R HISTORIC LOANS	4,005
11100	A/R FORGIVABLE LOANS	3,200
11101	A/R HOUSING REHAB LOANS	622,295
11101	A/R SHOP	2,544,446
11102	A/R ECONOMIC DEV LOANS	130,858
11103	A/R NEW CONSTRUCTION LOANS	50,985
11106	A/R MINOR HOME REPAIR/NSP	387,487
11107	DUE FROM OTHER FUNDS	157,036
	TOTAL ASSETS	6,879,973
LIABILITIES		
20000	ACCOUNTS PAYABLE	65,386
20200	DEFERRED REV - LOANS REC	1,097,932
21000	DEFERRED REVENUE - LOANS	4,005
21500	DUE TO OTHER FUNDS	46,889
21505	CUSTOMER LOAN DEPOSITS	7,101
23100	CUSTOMER LOAN DEPOSITS	100
23200	ESCROW - HANDLEY	804
23900	DEFERRED REVENUE	3,820,988
	TOTAL LIABILITIES	5,045,505
FUND BALANCE		
29900	FUND BALANCE	1,834,467
	TOTAL FUND BALANCE	1,834,467
	TOTAL LIABILITIES & FUND BALANCE	6,879,973

ACCT	DESCRIPTION	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021		2021-2022 BUDGET	FY 21-22 VARIANCE
				ORIGINAL BUDGET	YTD ACTUAL 12/31/2020		
204	PUBLIC SAFETY PROJECTS						
BEGINNING FUND BALANCE							
29700	FUND BALANCE	-	-	-	-	-	-
		-	-	-	-	-	-
INTERGOVERNMENTAL							
369000000	TRANSFERS IN - OTHER FUNDS	93,887	-	-	-	-	-
377000000	LOAN PROCEEDS	1,500,000	-	-	-	-	-
		1,593,887	-	-	-	-	-
TOTAL REVENUE		1,593,887	-	-	-	-	-
TOTAL EXPENDITURES		1,593,887	-	-	-	-	-
SURPLUS/(DEFICIT)		-	-	-	-	-	-
ENDING FUND BALANCE		-	-	-	-	-	-
CONTRACTUAL SERVICES							
706230000	FIREHOUSE PROJECT	41,832	-	-	-	-	-
		41,832	-	-	-	-	-
CAPITAL OUTLAY							
706458000	FIREHOUSE PROJECT	1,552,055	-	-	-	-	-
		1,552,055	-	-	-	-	-
		1,593,887	-	-	-	-	-
207	PARKS & RECREATION PROJECTS						
BEGINNING FUND BALANCE							
29700	FUND BALANCE	1,150,000	258,412	-	252,659	-	-
		1,150,000	258,412	-	252,659	-	-
INTERGOVERNMENTAL							
368000000	CONTRIB - OUTSIDE ENTITIES	60,000	-	-	-	-	-
369000000	TRANSFERS IN - OTHER FUNDS	737,000	429,270	-	-	-	-
TOTAL REVENUE		797,000	429,270	-	-	-	-
TOTAL EXPENDITURES		1,747,418	435,023	-	143,374	-	-
SURPLUS/(DEFICIT)		(950,418)	(5,753)	-	(143,374)	-	-
ENDING FUND BALANCE		199,582	252,659	-	109,285	-	-
CAPITAL OUTLAY							
900458010	CAPITAL - SPLASH PARK PROJECT	1,307,290	-	-	-	-	-
900458015	CAPITAL - CP POOL RESTORATION	440,128	64,373	-	-	-	-
900458025	CAPITAL - JACKSON FOUNTAIN	-	370,650	-	143,374	-	-
		1,747,418	435,023	-	143,374	-	-

ACCT	DESCRIPTION	EXPLANATION
204	PUBLIC SAFETY PROJECTS	
BEGINNING FUND BALANCE		
29700	FUND BALANCE	FUND BALANCE SURPLUS ESTIMATE
INTERGOVERNMENTAL		
369000000	TRANSFERS IN - OTHER FUNDS	
377000000	LOAN PROCEEDS	
TOTAL REVENUE		
TOTAL EXPENDITURES		
SURPLUS/(DEFICIT)		
ENDING FUND BALANCE		
CONTRACTUAL SERVICES		
706230000	FIREHOUSE PROJECT	
CAPITAL OUTLAY		
706458000	FIREHOUSE PROJECT	
207	PARKS & RECREATION PROJECTS	
BEGINNING FUND BALANCE		
29700	FUND BALANCE	FUND BALANCE SURPLUS ESTIMATE
INTERGOVERNMENTAL		
368000000	CONTRIB - OUTSIDE ENTITIES	
369000000	TRANSFERS IN - OTHER FUNDS	
TOTAL REVENUE		
TOTAL EXPENDITURES		
SURPLUS/(DEFICIT)		
ENDING FUND BALANCE		
CAPITAL OUTLAY		
900458010	CAPITAL - SPLASH PARK PROJECT	
900458015	CAPITAL - CP POOL RESTORATION	SPEED SLIDE TO BE COMPLETED IN FY21
900458025	CAPITAL - JACKSON FOUNTAIN	JACKSON FOUNTAIN COMPLETED FY21

ACCT	DESCRIPTION			2020-2021		2021-2022	FY 21-22
		2018-2019	2019-2020	ORIGINAL	YTD ACTUAL		
		ACTUAL	ACTUAL	BUDGET	12/31/2020	BUDGET	
039	DEMOLITION PROJECTS						
BEGINNING FUND BALANCE							
29700	FUND BALANCE	5,641	18,511	-	24,528	320,313	320,313
		5,641	18,511	-	24,528	320,313	320,313
INTERGOVERNMENTAL							
369000000	TRANSFERS IN - OTHER FUNDS	110,000	100,000	200,000	500,000	250.0%	150,000
		110,000	100,000	200,000	500,000	250.0%	150,000
MISCELLANEOUS REVENUE							
381000000	REIMBURSEMENTS	300	-	-	-	-	-
383000000	SALE OF FIXED ASSETS	3,000	-	-	-	-	-
		3,300	-	-	-	-	-
TOTAL REVENUE		113,300	100,000	200,000	500,000	250.0%	150,000
TOTAL EXPENDITURES		69,266	94,083	200,000	34,000	17.0%	470,313
SURPLUS/(DEFICIT)		44,034	5,917	-	466,000	(320,313)	(320,313)
ENDING FUND BALANCE		49,675	24,428	-	490,528	-	-
CONTRACTUAL SERVICES							
436220000	ADVERTISING & LEGAL PUB	310	11	-	-	-	-
436230000	CONTRACTUAL SERVICES	66,896	94,072	200,000	34,000	17.0%	470,313
		67,206	94,083	200,000	34,000	0.0%	470,313
CONTRACTUAL SERVICES							
444566001	TRANSFERS OUT - GENERAL FUND	2,059	-	-	-	-	-
		69,266	94,083	200,000	34,000	17.0%	470,313

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
MISCELLANEOUS REVENUE		
381000000	REIMBURSEMENTS	
383000000	SALE OF FIXED ASSETS	
TOTAL REVENUE		
TOTAL EXPENDITURES		
SURPLUS/(DEFICIT)		
ENDING FUND BALANCE		
CONTRACTUAL SERVICES		
436220000	ADVERTISING & LEGAL PUB	
436230000	CONTRACTUAL SERVICES	DEMOLITIONS SERVICES
CONTRACTUAL SERVICES		
444566001	TRANSFERS OUT - GENERAL FUND	

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CITY OF PARKERSBURG
 FY 2021 BALANCE SHEETS
 DEBT SERVICE FUNDS
 December 31, 2020

ACCT	DESCRIPTION	106 RIVERFRONT	107 TIF FUND	108 SEC 108 DS	TOTAL ALL FUNDS
ASSETS					
10100	CASH IN BANK	947	-	-	947
10102	LOAN REPAYMENT ACCOUNT	-	-	500	-
10105	DEFEASANCE ESCROW ACCOUNT	37,000	-	-	37,000
10900	TAXES RECEIVABLE	-	23,801	-	23,801
11401	DUE FROM OTHER FUNDS	-	-	25,967	-
	TOTAL ASSETS	37,947	23,801	26,467	61,748
LIABILITIES					
20201	30 YEAR FEDERAL LOAN	1,081,000	-	-	1,081,000
23900	DEFERRED REVENUE	-	23,801	-	23,801
	TOTAL LIABILITIES	1,081,000	23,801	-	1,104,801
FUND BALANCE					
29900	FUND BALANCE	(1,043,053)	-	26,467	(1,043,053)
	TOTAL FUND BALANCE	(1,043,053)	-	26,467	(1,043,053)
	TOTAL LIABILITIES & FUND BALANCE	37,947	23,801	26,467	61,748

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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	15,350	13,240	9,514	-	2,160	-	40,264
11400	DUE FROM OTHER FUNDS	-	-	-	-	-	5,000	5,000
12505	INVESTMENTS - UNITED	-	-	-	62,829	-	-	62,829
	TOTAL ASSETS	15,350	13,240	9,514	62,829	2,160	5,000	108,093
LIABILITIES								
20100	FUND LIABILITIES	-	-	-	-	-	-	-
	TOTAL LIABILITIES	-	-	-	-	-	-	-
FUND BALANCE								
29900	FUND BALANCE	15,350	13,240	9,514	62,829	2,160	5,000	108,093
	TOTAL FUND BALANCE	15,350	13,240	9,514	62,829	2,160	5,000	108,093
	TOTAL LIABILITIES & FUND BALANCE	15,350	13,240	9,514	62,829	2,160	5,000	108,093

ACCT	DESCRIPTION	2020-2021			% YTD/ BUDGET	2021-2022 BUDGET	FY 21-22 VARIANCE	
		2018-2019 ACTUAL	2019-2020 ACTUAL	ORIGINAL BUDGET				YTD ACTUAL 12/31/2020
BEGINNING FUND BALANCE								
29900	FUND BALANCE	1,300,422	1,363,506	1,283,335	1,283,335	100.0%	1,234,581	(48,754)
		1,300,422	1,363,506	1,283,335	1,283,335	100.0%	1,234,581	(48,754)
FINES & FEES								
321000000	PARKING VIOLATIONS	31,385	19,791	28,000	4,016	14.3%	8,000	(20,000)
		31,385	19,791	28,000	4,016	14.3%	8,000	(20,000)
CHARGES FOR SERVICES								
342000000	PARKING METER REVENUE	55,009	34,382	50,000	7,679	15.4%	15,000	(35,000)
343001000	SEARS LOT RENTAL	4,094	3,201	5,000	713	14.3%	1,400	(3,600)
343002000	5TH & AVERY LOT RENTAL	3,675	4,200	4,500	1,575	35.0%	3,150	(1,350)
343003000	B&O LOT RENTAL	21,569	19,552	19,000	3,465	18.2%	7,000	(12,000)
343004000	BRIDGE LOT RENTAL	2,343	2,116	2,500	115	4.6%	300	(2,200)
343005000	4TH & AVERY LOT RENTAL	90,671	87,840	88,000	47,242	53.7%	80,000	(8,000)
343008000	5TH & AVERY LOT METERS	4,858	2,714	6,000	290	4.8%	600	(5,400)
343010000	HOTEL LOT RENTAL	5,700	5,700	5,700	2,850	50.0%	5,700	-
343011000	PHILLIPS COURT RENTAL	1,292	746	1,800	133	7.4%	300	(1,500)
343013000	7TH & JULIANA LOT KIOSK	1,237	621	-	167	-	-	-
343019000	3RD & AVERY LOT RENTAL	6,440	5,950	6,200	3,010	48.5%	6,000	(200)
343021000	PHILLIPS CRT ALLEY LOT RENTAL	5,596	5,380	5,200	3,080	59.2%	5,200	-
343023000	7TH & JULIANA MONTHLY RENTAL	8,220	7,184	8,000	1,925	24.1%	3,500	(4,500)
343025000	RESIDENTIAL PARKING PERMIT	210	40	-	50	-	-	-
		210,914	179,626	201,900	72,294	35.8%	128,150	(73,750)
INTERGOVERNMENTAL								
368000000	TRANSFERS IN - OTHER FUNDS	5,500	-	-	-	-	-	-
		5,500	-	-	-	-	-	-
MISCELLANEOUS REVENUE								
380000000	INTEREST ON INVESTMENTS	2,711	1,408	1,500	122	8.1%	250	(1,250)
399000000	MISCELLANEOUS REVENUE	-	10	-	-	-	-	-
		2,711	1,418	1,500	122	8.1%	250	(1,250)
TOTAL REVENUE		250,510	200,835	231,400	76,432	33.0%	136,400	(95,000)
TOTAL EXPENDITURES		187,426	281,006	211,154	72,854	34.5%	166,878	(44,276)
SURPLUS/(DEFICIT)		63,084	(80,171)	20,246	3,578		(30,478)	(50,724)
ENDING FUND BALANCE		1,363,506	1,283,335	1,303,581	1,286,913		1,204,103	(99,478)

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
343025000	RESIDENTIAL PARKING PERMIT	ESTIMATED BASED ON PRIOR FISCAL YEAR(S) HISTORY
INTERGOVERNMENTAL		
368000000	TRANSFERS IN - OTHER FUNDS	
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		

080 PARKING FUND
 571 PARKING DEPARTMENT

ACCT	DESCRIPTION	2020-2021						
		2018-2019 ACTUAL	2019-2020 ACTUAL	ORIGINAL BUDGET	YTD ACTUAL 12/31/2020	% YTD/ BUDGET	2021-2022 BUDGET	FY 21-22 VARIANCE
PERSONNEL SERVICES								
103000	DEPARTMENT HEAD SALARY	12,928	13,376	13,498	6,587	48.8%	13,732	234
103008	OVERTIME EXPENSE	-	-	500	-	0.0%	500	-
103315	OTHER SALARIES & WAGES	70,693	76,065	78,110	38,472	49.3%	79,709	1,599
103900	COMPENSATED ABSENCES	502	247	-	-	-	-	-
104000	FICA EXPENSE	5,906	6,434	7,046	3,276	46.5%	7,186	140
105000	HEALTH & LIFE INS PREMIUM	14,406	14,144	14,446	7,223	50.0%	13,897	(549)
106000	RETIREMENT EXPENSE	(1,162)	8,984	9,199	4,528	49.2%	9,382	183
110000	OTHER FRINGE BENEFITS	2,354	2,568	2,400	1,080	45.0%	2,400	-
111000	OTHER POST-EMPL BENEFITS	12,666	9,619	9,819	4,910	50.0%	9,434	(385)
		118,294	131,437	135,018	66,076	48.9%	136,240	1,222
CONTRACTUAL SERVICES								
211000	TELEPHONE/COMM EXPENSE	538	639	774	340	43.9%	946	172
212000	OUTSIDE PRINTING	940	2,447	2,000	-	0.0%	1,000	(1,000)
213100	UTILITIES - ELECTRIC	2,002	1,744	1,900	733	38.6%	2,821	921
216000	MAINT & REPAIR - EQUIPMENT	166	291	1,002	215	21.4%	850	(152)
220000	ADVERTISING & LEGAL PUBLICATION	-	-	150	-	0.0%	-	(150)
224000	AUDIT COSTS	7,500	7,500	7,500	-	0.0%	5,000	(2,500)
226000	AUTO & LIABILITY INS PREMIUM	7,398	7,395	6,963	2,821	40.5%	4,631	(2,332)
226005	WORKERS COMP PREMIUM	1,957	2,111	2,162	1,064	49.2%	2,205	43
228000	FREIGHT	44	-	100	-	0.0%	100	-
230000	CONTRACTUAL SERVICES	19,020	1,626	15,000	514	3.4%	2,500	(12,500)
240000	REFUNDS & REIMBURSEMENTS	280	95	300	525	175.0%	300	-
		39,845	23,849	37,851	6,212	16.4%	20,353	(17,498)
COMMODITIES								
341000	DEPARTMENTAL SUPPLIES	1,328	29,990	10,000	442	4.4%	2,500	(7,500)
343001	AUTOMOBILE GASOLINE	660	473	1,000	124	12.4%	500	(500)
353000	COMPUTER SOFTWARE	10,635	-	-	-	-	-	-
		12,623	30,464	11,000	566	5.1%	3,000	(8,000)
CAPITAL OUTLAY								
458000	CAPITAL OUTLAY - OTHER IMP	9,378	88,775	20,000	-	0.0%	-	(20,000)
		9,378	88,775	20,000	-	0.0%	-	(20,000)
NON-OPERATING								
465000	DEPRECIATION EXPENSE	7,285	6,481	7,285	-	0.0%	7,285	-
		7,285	6,481	7,285	-	0.0%	7,285	-
		187,426	281,006	211,154	72,854	34.5%	166,878	(44,276)

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
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
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, \$5,000 PARKING, \$12,500 BRIDGE, \$12,500 SANITATION
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; STRIPING/SEALING
240000	REFUNDS & REIMBURSEMENTS	
COMMODITIES		
341000	DEPARTMENTAL SUPPLIES	MISC SUPPLIES AND COMPONENTS FOR METER REPAIR/MAINTENANCE; METER REPLACEMENTS
343001	AUTOMOBILE GASOLINE	ESTIMATE OF ANNUAL FUEL COST
353000	COMPUTER SOFTWARE	
CAPITAL OUTLAY		
458000	CAPITAL OUTLAY - OTHER IMP	
NON-OPERATING		
465000	DEPRECIATION EXPENSE	ANNUAL DEPRECIATION PROJECTION ON LAND IMPROVEMENTS/EQUIPMENT

ACCT	DESCRIPTION	2020-2021			% YTD/ BUDGET	2021-2022 BUDGET	FY 21-22 VARIANCE	
		2018-2019 ACTUAL	2019-2020 ACTUAL	ORIGINAL BUDGET				YTD ACTUAL 12/31/2020
BEGINNING FUND BALANCE								
29900	FUND BALANCE	70,727	1,846,359	1,910,383	1,910,383	100.0%	1,893,205	(17,178)
		70,727	1,846,359	1,910,383	1,910,383	100.0%	1,893,205	(17,178)
CHARGES FOR SERVICES								
340001000	SOUTHWOOD PARK POOL	41,510	21,612	20,000	8,946	44.7%	20,000	-
340002000	CITY PARK POOL	18,725	36,482	35,000	44,779	127.9%	60,000	25,000
340003000	INDIVIDUAL PASSES	1,986	70	1,500	-	0.0%	1,500	-
340004000	FAMILY POOL PASSES	7,838	-	6,000	-	0.0%	6,000	-
340005000	FAMILY POOL/SLIDE PASSES	126	-	-	-	-	-	-
340006000	PASS REPLACEMENT CHARGE	6	-	-	-	-	-	-
340007000	CITY PARK BALLFIELD RENTAL	1,075	200	500	-	0.0%	500	-
340009000	PRIVATE RENTAL CONTRACTS	6,750	4,575	6,000	1,350	22.5%	4,000	(2,000)
340009005	PAVILLION PRIVATE RENTAL	12,310	7,630	11,500	1,050	9.1%	7,000	(4,500)
340009010	POOL/SLIDE PRIVATE RENTAL	7,550	6,830	7,500	5,549	74.0%	7,000	(500)
340011000	COMBO PASS POOL/WATERSLIDE	210	-	-	-	-	-	-
340012000	CONCESSIONS/VENDING	5,809	-	-	-	-	-	-
340018000	ICE RINK REVENUE	-	12,080	3,000	-	0.0%	10,000	7,000
		103,895	89,478	91,000	61,674	67.8%	116,000	25,000
INTERGOVERNMENTAL								
369000000	TRANSFERS IN - OTHER FUNDS	1,932,418	290,937	250,000	250,000	100.0%	250,000	-
		1,932,418	290,937	250,000	250,000	100.0%	250,000	-
MISCELLANEOUS REVENUE								
399000000	MISCELLANEOUS REVENUE	(118)	12	-	80	-	-	-
		(118)	12	-	80	-	-	-
TOTAL REVENUE		2,036,195	380,427	341,000	311,754	91.4%	366,000	25,000
TOTAL EXPENDITURES		260,563	316,403	338,178	174,263	51.5%	365,310	27,132
SURPLUS/(DEFICIT)		1,775,632	64,024	2,822	137,491		690	(2,132)
ENDING FUND BALANCE		1,846,359	1,910,383	1,913,205	2,047,874		1,893,895	(19,310)

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
340011000	COMBO PASS POOL/WATERSLIDE	ESTIMATED BASED ON PRIOR FISCAL YEAR(S) HISTORY
340012000	CONCESSIONS/VENDING	ESTIMATED BASED ON PRIOR FISCAL YEAR(S) HISTORY
340018000	ICE RINK REVENUE	ESTIMATED BASED ON PRIOR FISCAL YEAR(S) HISTORY
INTERGOVERNMENTAL		
369000000	TRANSFERS IN - OTHER FUNDS	ESTIMATED SUBSIDY \$250,000
MISCELLANEOUS REVENUE		
399000000	MISCELLANEOUS REVENUE	
TOTAL REVENUE		
TOTAL EXPENDITURES		
SURPLUS/(DEFICIT)		
ENDING FUND BALANCE		

FY 2022 FUND BUDGET

082 PARKS & RECREATION FUND

900 PARKS & RECREATION DEPARTMENT

ACCT	DESCRIPTION	2020-2021			YTD ACTUAL 12/31/2020	% YTD/ BUDGET	2021-2022 BUDGET	FY 21-22 VARIANCE
		2018-2019 ACTUAL	2019-2020 ACTUAL	ORIGINAL BUDGET				
CONTRACTUAL SERVICES								
211000	TELEPHONE/COMM EXPENSE	1,175	1,408	948	523	55.1%	1,052	104
213100	UTILITIES - ELECTRIC	6,652	5,442	9,630	3,566	37.0%	6,197	(3,433)
213200	UTILITIES - WATER & SEWER	24,237	22,285	32,439	32,407	99.9%	25,790	(6,649)
215000	MAINT & REPAIR - BUILDINGS	-	-	2,000	-	0.0%	2,000	-
216000	MAINT & REPAIR - EQUIPMENT	55	71	5,531	64	1.2%	5,000	(531)
220000	ADVERTISING & LEGAL PUBLICATION	229	29	250	-	0.0%	250	-
222000	DUES & SUBSCRIPTIONS	375	500	500	300	60.0%	400	(100)
226000	AUTO & LIABILITY INS PREMIUM	12,316	11,885	11,010	4,062	36.9%	6,121	(4,889)
228000	FREIGHT	95	380	-	-	-	500	500
230000	CONTRACTUAL SERVICES	2,472	13,474	2,500	13,516	540.6%	12,000	9,500
230001	CONTRACTUAL SVS - MANAGEMENT	176,555	133,345	160,000	95,749	59.8%	175,000	15,000
240000	REFUNDS & REIMBURSEMENTS	665	1,021	1,000	640	64.0%	1,000	-
		224,908	191,316	225,808	150,827	66.8%	235,310	9,502
COMMODITIES								
341000	DEPARTMENTAL SUPPLIES	28,374	31,486	25,000	12,316	49.3%	30,000	5,000
		28,374	31,486	25,000	12,316	49.3%	30,000	5,000
NON-OPERATING								
465000	DEPRECIATION EXPENSE	7,281	93,601	87,370	-	0.0%	100,000	12,630
		7,281	93,601	87,370	-	0.0%	100,000	12,630
		260,563	316,403	338,178	174,263	51.5%	365,310	27,132

CITY OF PARKERSBURG
FY 2022 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
213100	UTILITIES - ELECTRIC	CURRENT YEAR ALLOCATION ADJUSTMENT
213200	UTILITIES - WATER & SEWER	CURRENT YEAR ALLOCATION ADJUSTMENT
215000	MAINT & REPAIR - BUILDINGS	MISC CONTRACTED REPAIRS
216000	MAINT & REPAIR - EQUIPMENT	CONTRACTED REPAIR/MAINTENANCE TO PUMPS/MISC POOL OPERATING EQUIPMENT
220000	ADVERTISING & LEGAL PUBLICATION	MISC LEGAL ADVERTISING AS NECESSARY
222000	DUES & SUBSCRIPTIONS	ESTIMATE FOR CPO LICENSING RENEWALS
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	POOL MANAGEMENT CONTRACT
240000	REFUNDS & REIMBURSEMENTS	ESTIMATE OF REFUND LIABILITIES
COMMODITIES		
341000	DEPARTMENTAL SUPPLIES	VARIOUS POOL SUPPLIES - CHEMICALS, CHAIRS AS NECESSARY, MISC
NON-OPERATING		
465000	DEPRECIATION EXPENSE	

ACCT	DESCRIPTION	2020-2021			YTD ACTUAL 12/31/2020	% YTD/ BUDGET	2021-2022 BUDGET	FY 21-22 VARIANCE
		2018-2019 ACTUAL	2019-2020 ACTUAL	ORIGINAL BUDGET				
BEGINNING FUND BALANCE								
29900	FUND BALANCE	(301,730)	882,559	26,364	1,010,514	3832.9%	926,595	900,231
		(301,730)	882,559	26,364	1,010,514	3832.9%	926,595	900,231
CHARGES FOR SERVICES								
350000000	SANITATION FEES	2,294,167	2,345,380	2,310,000	1,161,130	50.3%	2,310,000	-
361000010	FEE PENALTIES & INTEREST	59,216	38,190	48,000	(5)	0.0%	48,000	-
		2,353,384	2,383,569	2,358,000	1,161,125	49.2%	2,358,000	-
INTERGOVERNMENTAL								
369000000	TRANSFERS IN - OTHER FUNDS	1,118,083	187,633	150,000	-	0.0%	180,000	30,000
		1,118,083	187,633	150,000	-	0.0%	180,000	30,000
MISCELLANEOUS REVENUE								
399350000	SALE OF RECYCLED MATERIAL	70,044	44,898	70,000	43,966	62.8%	75,000	5,000
		70,044	44,898	70,000	43,966	62.8%	75,000	5,000
TOTAL REVENUE		3,541,510	2,616,101	2,578,000	1,205,092	46.7%	2,613,000	35,000
TOTAL EXPENDITURES		2,357,222	2,488,146	2,580,669	881,284	34.1%	2,577,842	(2,827)
SURPLUS/(DEFICIT)		1,184,289	127,955	(2,669)	323,808		35,158	37,827
ENDING FUND BALANCE		882,559	1,010,514	23,695	1,334,321		961,753	938,058

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. \$192,500/MO.
361000010	FEE PENALTIES & INTEREST	ESTIMATED BASED ON PRIOR FISCAL YEAR(S) HISTORY
INTERGOVERNMENTAL		
369000000	TRANSFERS IN - OTHER FUNDS	EQUIPMENT TRANSFER IN FROM CAPITAL RESERVE - NEW PACKER TRUCK
MISCELLANEOUS REVENUE		
399350000	SALE OF RECYCLED MATERIAL	ESTIMATED BASED ON PRIOR FISCAL YEAR(S) HISTORY
TOTAL REVENUE		
TOTAL EXPENDITURES		
SURPLUS/(DEFICIT)		
ENDING FUND BALANCE		

ACCT	DESCRIPTION	2020-2021						FY 21-22 VARIANCE
		2018-2019 ACTUAL	2019-2020 ACTUAL	ORIGINAL BUDGET	YTD ACTUAL 12/31/2020	% YTD/ BUDGET	2021-2022 BUDGET	
PERSONNEL SERVICES								
103000	DEPARTMENT HEAD SALARY	38,726	40,205	39,897	20,410	51.2%	40,676	779
103008	OVERTIME EXPENSE	42,733	40,255	50,000	27,969	55.9%	55,000	5,000
103315	OTHER SALARIES & WAGES	688,308	744,577	708,253	373,922	52.8%	710,140	1,887
103900	COMPENSATED ABSENCES	11,653	(1,725)	-	-		-	-
104000	FICA EXPENSE	55,587	59,686	61,058	29,925	49.0%	61,646	588
105000	HEALTH & LIFE INS PREMIUM	104,770	102,865	105,059	52,530	50.0%	101,067	(3,992)
106000	RETIREMENT EXPENSE	(3,265)	79,932	81,065	40,400	49.8%	81,957	892
111000	OTHER POST-EMPL BENEFITS	89,548	69,959	71,407	35,703	50.0%	68,607	(2,800)
		1,028,061	1,135,754	1,116,739	580,859	52.0%	1,119,093	2,354
CONTRACTUAL SERVICES								
211000	TELEPHONE/COMM EXPENSE	2,124	2,641	2,463	1,089	44.2%	2,605	142
212000	OUTSIDE PRINTING	246	310	300	-	0.0%	300	-
213000	UTILITIES - NATURAL GAS	14,267	14,523	16,095	1,680	10.4%	16,066	(29)
213100	UTILITIES - ELECTRIC	18,029	17,379	18,351	7,206	39.3%	18,335	(16)
213200	UTILITIES - WATER & SEWER	2,343	2,638	2,665	1,273	47.8%	2,929	264
215000	MAINT & REPAIR - BUILDINGS	86	5,227	5,000	-	0.0%	5,000	-
216000	MAINT & REPAIR - EQUIPMENT	4,142	14,135	30,108	18,495	61.4%	35,075	4,967
219000	BUILDING & EQUIP RENTS/LEASE	677	411	2,908	207	7.1%	2,911	3
220000	ADVERTISING & LEGAL PUBLICATION	104	45	300	59	19.6%	300	-
222000	DUES & SUBSCRIPTIONS	188	188	500	308	61.5%	500	-
224000	AUDIT COSTS	-	-	12,500	-	0.0%	12,500	-
225000	LAUNDRY & DRY CLEANING	13,689	15,317	14,200	9,294	65.5%	14,500	300
226000	AUTO & LIABILITY INS PREMIUM	50,277	58,179	42,242	20,095	47.6%	37,577	(4,665)
226005	WORKERS COMP PREMIUM	17,928	19,136	18,497	9,827	53.1%	18,651	154
228000	FREIGHT	373	163	2,000	-	0.0%	500	(1,500)
230000	CONTRACTUAL SERVICES	631,820	626,996	700,000	164,469	23.5%	650,000	(50,000)
		756,294	777,288	868,129	234,002	27.0%	817,749	(50,380)
COMMODITIES								
341000	DEPARTMENTAL SUPPLIES	35,148	41,028	40,000	24,477	61.2%	45,000	5,000
343001	AUTOMOBILE GASOLINE	85,285	65,449	65,000	22,476	34.6%	65,000	-
345000	UNIFORM EXPENSE	7,197	10,008	11,000	5,051	45.9%	11,000	-
348000	GF MANAGEMENT FEES	100,000	100,000	100,000	-	0.0%	100,000	-
		227,631	216,485	216,000	52,004	24.1%	221,000	5,000
CONTRIBUTIONS								
566001	TRANSFER - CAPITAL RESERVE	250,000	100,000	150,000	-	0.0%	150,000	-
		250,000	100,000	150,000	-	0.0%	150,000	-
NON-OPERATING								
465000	DEPRECIATION EXPENSE	95,276	119,806	79,801	-	0.0%	120,000	40,199
466000	INTEREST EXPENSE	(41)	-	-	-		-	-
676000	BAD DEBT EXPENSE	-	138,812	150,000	14,419	9.6%	150,000	-
		95,235	258,618	229,801	14,419	6.3%	270,000	40,199
		2,357,222	2,488,146	2,580,669	881,284	34.1%	2,577,842	(2,827)

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
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
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
224000	AUDIT COSTS	AUDIT COSTS ALLOCATED \$25,000 GF, \$7,500 PARKING, \$12,500 BRIDGE, \$12,500 SANITATION
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	WASTE DISPOSAL, PEST CONTROL, FIRE EXT., ALARM SERVICE, ETC.
COMMODITIES		
341000	DEPARTMENTAL SUPPLIES	OFFICE AND MISC SUPPLIES, GRAVEL FOR LOT, ETC.; LED LIGHTING (MRF)
343001	AUTOMOBILE GASOLINE	ESTIMATE OF ANNUAL FUEL COST
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	TRANSFER - CAPITAL RESERVE	CAPITAL RESERVE CONTRIBUTION
NON-OPERATING		
465000	DEPRECIATION EXPENSE	ANNUAL DEPRECIATION PROJECTION ON SANITATION EQUIPMENT
466000	INTEREST EXPENSE	ANNUAL DEPRECIATION PROJECTION ON SANITATION EQUIPMENT
676000	BAD DEBT EXPENSE	ESTIMATE OF UNCOLLECTIBLE ACCOUNT WRITE-OFFS

ACCT	DESCRIPTION	2020-2021			% YTD/ BUDGET	2021-2022 BUDGET	FY 21-22 VARIANCE	
		2018-2019 ACTUAL	2019-2020 ACTUAL	ORIGINAL BUDGET				YTD ACTUAL 12/31/2020
BEGINNING FUND BALANCE								
29900	FUND BALANCE	6,764,092	9,133,574	10,126,800	10,126,800	100.0%	10,318,332	191,532
		6,764,092	9,133,574	10,126,800	10,126,800	100.0%	10,318,332	191,532
CHARGES FOR SERVICES								
315000000	BOOK SALES	1,010,030	821,536	975,000	460,906	47.3%	975,000	-
316000000	CASH SALES	961,302	774,125	850,000	433,652	51.0%	850,000	-
		1,971,332	1,595,661	1,825,000	894,558	49.0%	1,825,000	-
INTERGOVERNMENTAL								
369000000	TRANSFERS IN - OTHER FUNDS	1,040,000	-	-	-	-	-	-
		1,040,000	-	-	-	-	-	-
MISCELLANEOUS REVENUE								
380000000	INTEREST ON INVESTMENTS	79,610	55,294	45,000	6,040	13.4%	10,000	(35,000)
396000000	GAIN (LOSS) ON INVESTMENTS	307,306	357,234	-	110,287	-	100,000	100,000
399000000	MISCELLANEOUS REVENUE	116	10	-	1	-	-	-
		387,032	412,539	45,000	116,328	258.5%	110,000	65,000
TOTAL REVENUE		3,398,363	2,008,199	1,870,000	1,010,886	54.1%	1,935,000	65,000
TOTAL EXPENDITURES		1,028,881	1,014,973	1,678,468	421,545	25.1%	2,183,755	505,287
SURPLUS/(DEFICIT)		2,369,482	993,226	191,532	589,341		(248,755)	(440,287)
ENDING FUND BALANCE		9,133,574	10,126,800	10,318,332	10,716,142		10,069,577	(248,755)

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	
MISCELLANEOUS REVENUE		
380000000	INTEREST ON INVESTMENTS	ESTIMATED BASED ON PRIOR FISCAL YEAR(S) HISTORY
396000000	GAIN (LOSS) ON INVESTMENTS	
399000000	MISCELLANEOUS REVENUE	
TOTAL REVENUE		
TOTAL EXPENDITURES		
SURPLUS/(DEFICIT)		
ENDING FUND BALANCE		

FY 2022 FUND BUDGET

092 MEMORIAL BRIDGE FUND

570 MEMORIAL BRIDGE DEPARTMENT

ACCT	DESCRIPTION	2020-2021						
		2018-2019 ACTUAL	2019-2020 ACTUAL	ORIGINAL BUDGET	YTD ACTUAL 12/31/2020	% YTD/ BUDGET	2021-2022 BUDGET	FY 21-22 VARIANCE
PERSONNEL SERVICES								
103000	DEPARTMENT HEAD SALARY	41,739	44,050	43,640	21,485	49.2%	44,420	780
103008	OVERTIME EXPENSE	16,434	17,117	22,000	11,363	51.6%	20,000	(2,000)
103315	OTHER SALARIES & WAGES	240,634	279,861	370,553	143,264	38.7%	406,711	36,158
103900	COMPENSATED ABSENCES	1,011	1,011	-	-	-	-	-
104000	FICA EXPENSE	22,495	25,601	35,634	13,254	37.2%	36,041	407
105000	HEALTH & LIFE INS PREMIUM	8,606	8,450	8,640	4,320	50.0%	8,311	(329)
106000	RETIREMENT EXPENSE	(946)	7,025	9,008	3,606	40.0%	8,993	(15)
111000	OTHER POST-EMPL BENEFITS	7,602	5,747	5,872	2,936	50.0%	5,642	(230)
		337,573	388,861	495,347	200,229	40.4%	530,118	34,771
CONTRACTUAL SERVICES								
211000	TELEPHONE/COMM EXPENSE	1,867	2,032	2,458	965	39.3%	2,454	(4)
212000	OUTSIDE PRINTING	28,303	238	35,000	-	0.0%	30,000	(5,000)
213000	UTILITIES - NATURAL GAS	761	814	902	155	17.2%	945	43
213100	UTILITIES - ELECTRIC	13,314	12,799	13,012	5,299	40.7%	15,073	2,061
213200	UTILITIES - WATER & SEWER	1,570	1,399	2,175	404	18.6%	1,589	(586)
215000	MAINT & REPAIR - BUILDINGS	-	-	3,000	-	0.0%	2,500	(500)
216000	MAINT & REPAIR - EQUIPMENT	1,418	1,588	20,000	960	4.8%	20,000	-
220000	ADVERTISING & LEGAL PUBLICATION	-	-	200	-	0.0%	200	-
223001	PROFESSIONAL SVS - MANAGEMENT	16,000	16,000	16,000	4,000	25.0%	16,000	-
223002	PROFESSIONAL SVS - ENGINEERING	69,461	47,969	60,000	29,515	49.2%	60,000	-
223003	ENGINEERING SVS - INSPECTION	54,027	60,262	65,000	27,683	42.6%	65,000	-
223005	ENGINEERING SVS - LOAD	33,349	-	-	(16)	-	-	-
224000	AUDIT COSTS	12,500	12,500	12,500	-	0.0%	12,500	-
225000	LAUNDRY & DRY CLEANING	484	444	500	-	0.0%	500	-
226000	AUTO & LIABILITY INS PREMIUM	77,380	94,742	95,942	90,036	93.8%	98,308	2,366
226004	FIDELITY & SURETY BONDS	566	-	600	-	0.0%	600	-
226005	WORKERS COMP PREMIUM	7,021	7,994	10,832	4,138	38.2%	10,968	136
230000	CONTRACTUAL SERVICES	48,264	48,372	60,000	21,184	35.3%	50,000	(10,000)
240000	REFUNDS & REIMBURSEMENTS	20	-	-	-	-	-	-
		366,303	307,152	398,121	184,321	46.3%	386,637	(11,484)
COMMODITIES								
341000	DEPARTMENTAL SUPPLIES	5,756	3,389	30,000	4,730	15.8%	6,000	(24,000)
341001	SUPPLIES - ROAD SALT	23,868	-	20,000	-	0.0%	20,000	-
348000	GF MANAGEMENT FEES	70,976	75,000	100,000	-	0.0%	100,000	-
		100,601	78,389	150,000	4,730	3.2%	126,000	(24,000)
CAPITAL OUTLAY								
458004	CAPITAL OUTLAY - BRIDGE	-	-	250,000	32,265	12.9%	750,000	500,000
		-	-	250,000	32,265	12.9%	750,000	500,000
CONTRIBUTIONS								
566001	TRANSFER - CAPITAL RESERVE	100,000	150,000	300,000	-	0.0%	300,000	-
		100,000	150,000	300,000	-	0.0%	300,000	-
NON-OPERATING								
465000	DEPRECIATION EXPENSE	83,904	90,571	85,000	-	0.0%	91,000	6,000
680000	ARO ADJUSTMENT	40,500	-	-	-	-	-	-
		124,404	90,571	85,000	-	0.0%	91,000	6,000
		1,028,881	1,014,973	1,678,468	421,545	25.1%	2,183,755	505,287

FY 2022 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
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	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, \$12,500 BRIDGE, \$12,500 SANITATION
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
240000	REFUNDS & REIMBURSEMENTS	
COMMODITIES		
341000	DEPARTMENTAL SUPPLIES	MISC OFFICE SUPPLIES, TREADLE REPAIR SUPPLIES, CLEANING SUPPLIES
341001	SUPPLIES - ROAD SALT	ANNUAL ROAD SALT BUDGET FOR BRIDGE
348000	GF MANAGEMENT FEES	GF MANAGEMENT SUPPORT; MOWING; IT SUPPORT
CAPITAL OUTLAY		
458004	CAPITAL OUTLAY - BRIDGE	ESTIMATE OF ANNUAL BRIDGE MAINTENANCE/RETROFIT REQUIREMENTS
CONTRIBUTIONS		
566001	TRANSFER - CAPITAL RESERVE	CAPITAL RESERVE CONTRIBUTION
NON-OPERATING		
465000	DEPRECIATION EXPENSE	ANNUAL DEPRECIATION PROJECTION ON BRIDGE/BUILDING
680000	ARO ADJUSTMENT	

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CITY OF PARKERSBURG
 FY 2021 BALANCE SHEETS
 FIDUCIARY FUNDS
 December 31, 2020

ACCT	DESCRIPTION	420 BLDG COMM	428 YOUTH ADV	430 TREE COMM	435 URA	600 PD PENSION	601 FD PENSION	TOTAL ALL FUNDS
ASSETS								
10100	CASH IN BANK	30,295	-	27,947	-	515,264	580,108	1,153,615
10901	INTEREST & DIVIDEND REC	-	-	-	-	23,972	76,011	99,983
11000	PENSION RECEIVABLE	-	-	-	-	(9,875)	-	(9,875)
11400	DUE FROM GENERAL FUND	-	-	-	445,761	-	-	445,761
11401	DUE FROM GENERAL FUND	-	940	-	-	-	-	940
12501	INVESTMENTS - FED SECURITIES	-	-	-	-	1,959,281	2,526,507	4,485,788
12502	INVESTMENTS - BOND FUNDS	-	-	-	-	3,124,089	-	3,124,089
12503	INVESTMENTS - MGD STOCKS	-	-	-	-	10,307,079	10,776,682	21,083,760
12504	INVESTMENTS - CORP BONDS	-	-	-	-	-	4,802,098	4,802,098
12507	INVESTMENTS - MONEY MARKET	-	-	-	-	1,614,649	1,386,509	3,001,158
12510	INVESTMENTS - ALTERNATIVE	-	-	-	-	2,718,991	1,348,078	4,067,069
13300	INVESTMENTS - ALTERNATIVE	1,638,234	-	-	-	-	-	1,638,234
TOTAL ASSETS		1,668,529	940	27,947	445,761	20,253,449	21,495,993	43,892,619
LIABILITIES								
24300	15 YEAR BOND LIABILITY	1,424,094	-	-	-	-	-	1,424,094
TOTAL LIABILITIES		1,424,094	-	-	-	-	-	1,424,094
FUND BALANCE								
29900	FUND BALANCE	244,435	940	27,947	445,761	20,253,449	21,495,993	42,468,525
TOTAL FUND BALANCE		244,435	940	27,947	445,761	20,253,449	21,495,993	42,468,525
TOTAL LIABILITIES & FUND BALANCE		1,668,529	940	27,947	445,761	20,253,449	21,495,993	43,892,619

CITY OF PARKERSBURG
 FY 2022 CITY-WIDE POSITION LISTING
 ALL FUNDS/ALL DEPARTMENTS

POSITION STATUS	POSITION TITLE	PCT	ANNUAL
MAYOR			
ELECTED	MAYOR	100%	90,000
OCCUPIED	EXECUTIVE ADMINISTRATIVE ASST	100%	30,254
			120,254
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%	77,306
OCCUPIED	ASST FINANCE DIRECTOR	100%	56,626
OCCUPIED	ACCOUNTS RECEIVABLE SUPERVISOR	100%	46,959
OCCUPIED	CUSTOMER SUPPORT ANALYST	100%	33,755
OCCUPIED	ACCOUNTS RECEIVABLE ANALYST	100%	30,997
OCCUPIED	ACCOUNTS RECEIVABLE ANALYST	100%	30,997
OCCUPIED	PAYROLL & TAX ANALYST	100%	35,028
OCCUPIED	ACCOUNTS PAYABLE CLERK	100%	45,450
OCCUPIED	SENIOR ACCOUNTANT	100%	45,714
OCCUPIED	TAX REVENUE ANALYST	100%	38,783
OCCUPIED	PURCHASING SPECIALIST	100%	39,907
OCCUPIED	FINANCE SUPPORT CLERK	100%	29,342
OCCUPIED	IT TECHNICIAN	100%	37,234
OCCUPIED	IT TECHNICIAN	100%	44,407
			592,505
CITY CLERK			
OCCUPIED	CITY CLERK	100%	20,000
OCCUPIED	PARKING FAC/MUNICIPAL CT SUPVR	20%	9,154
			29,154
MUNICIPAL JUDGE			
OCCUPIED	MUNICIPAL COURT JUDGE	100%	20,563
OCCUPIED	MUNICIPAL COURT/PARKING CLERK	100%	29,342
OCCUPIED	PARKING FAC/MUNICIPAL CT SUPVR	50%	22,886
			72,791
CITY ATTORNEY			
OCCUPIED	CITY ATTORNEY	100%	57,120
OCCUPIED	ASST CITY ATTORNEY	100%	38,360
OCCUPIED	BENEFITS/LEGAL SPEC	50%	17,450
OCCUPIED	PERSONNEL/LEGAL SPEC	50%	16,283
			129,213

CITY OF PARKERSBURG
 FY 2022 CITY-WIDE POSITION LISTING
 ALL FUNDS/ALL DEPARTMENTS

POSITION STATUS	POSITION TITLE	PCT	ANNUAL
ENGINEERING			
OCCUPIED	CITY ENGINEER	100%	74,909
OCCUPIED	SURVEYING ASSISTANT	100%	43,219
OCCUPIED	LAND SURVEYOR	100%	53,640
OCCUPIED	ENGINEERING TECHNICIAN	100%	39,207
OCCUPIED	ASSISTANT CITY ENGINEER	50%	30,212
			241,187
DEVELOPMENT			
OCCUPIED	DEVELOPMENT DIRECTOR	100%	77,306
OCCUPIED	DEV ADMINISTRATIVE ASSISTANT	100%	32,958
VACANT - NEW FY22	NEIGHBORHOOD PLANNING COORDINATOR	100%	36,462
OCCUPIED	DEVEL PROJECTS ADMINISTRATOR	100%	46,764
OCCUPIED	FINANCIAL COMPLIANCE OFFICER	100%	42,164
OCCUPIED	CITY PLANNER	100%	45,848
			281,502
PERSONNEL			
OCCUPIED	PERSONNEL DIRECTOR	100%	77,306
OCCUPIED	BENEFITS/LEGAL SPEC	50%	17,450
OCCUPIED	PERSONNEL/LEGAL SPEC	50%	16,283
			111,039
CODE ADMINISTRATION			
OCCUPIED	CHIEF CODE OFFICIAL	100%	52,398
OCCUPIED	ZONING/NEW BUSINESS ASST	100%	37,435
OCCUPIED	CODE INSPECTOR/PROPERTY MAINTENANCE	100%	32,651
OCCUPIED	CODE INSPECTOR/PROPERTY MAINTENANCE	100%	32,651
OCCUPIED	CODE OFFICIAL/MUNICIPAL HOUSING INSPECTOR	100%	43,037
OCCUPIED	ELECTRICAL CODE ENFORCEMENT OFFICER	100%	40,520
OCCUPIED	CODE INSPECTOR/PROPERTY MAINTENANCE	100%	35,355
SEASONAL	GRASS & WEEDS SEASONAL	100%	11,861
SEASONAL - NEW FY22	GRASS & WEEDS SEASONAL	100%	11,861
SEASONAL - NEW FY22	GRASS & WEEDS SEASONAL	100%	11,861
			309,631
MUNICIPAL BUILDING			
OCCUPIED	BUILDING MAINT/GROUNDS FOREMAN	100%	36,836
OCCUPIED	CUSTODIAN	100%	31,618
OCCUPIED	CARETAKER	100%	26,753
			95,208
PUBLIC WORKS			
OCCUPIED	PUBLIC WORKS DIRECTOR	100%	77,306
OCCUPIED	PW OFFICE ASSISTANT - PUBLIC WORKS	100%	28,748
OCCUPIED	PW OFFICE ASSISTANT - PARKS	100%	28,748
VACANT - NEW FY22	PW OFFICE ASSISTANT - SANITATION/GARAGE	100%	28,184
OCCUPIED	PW OFFICE ASSISTANT - STREETS/ELECTRIC	100%	30,254
			193,239

POSITION STATUS	POSITION TITLE	PCT	ANNUAL
POLICE			
OCCUPIED	POLICE CHIEF	100%	77,306
OCCUPIED	POLICE CAPTAIN	100%	61,820
OCCUPIED	POLICE CAPTAIN	100%	56,911
OCCUPIED	POLICE LIEUTENANT	100%	52,727
OCCUPIED	POLICE LIEUTENANT	100%	56,742
OCCUPIED	POLICE LIEUTENANT	100%	53,206
OCCUPIED	POLICE LIEUTENANT	100%	53,102
OCCUPIED	POLICE LIEUTENANT	100%	54,870
OCCUPIED	POLICE SERGEANT	100%	48,814
OCCUPIED	POLICE SERGEANT	100%	54,390
OCCUPIED	POLICE SERGEANT	100%	48,275
OCCUPIED	POLICE SERGEANT	100%	53,267
OCCUPIED	POLICE SERGEANT	100%	47,651
OCCUPIED	POLICE SERGEANT	100%	47,566
OCCUPIED	POLICE SERGEANT	100%	49,523
OCCUPIED	POLICE SERGEANT	100%	49,211
OCCUPIED	POLICE SERGEANT	100%	48,275
OCCUPIED	POLICE OFFICER 1ST CLASS	100%	44,660
OCCUPIED	POLICE OFFICER 1ST CLASS	100%	44,660
OCCUPIED	POLICE OFFICER 1ST CLASS	100%	49,125
OCCUPIED	POLICE OFFICER 1ST CLASS	100%	49,770
OCCUPIED	POLICE OFFICER 1ST CLASS	100%	49,125
OCCUPIED	POLICE OFFICER 1ST CLASS	100%	51,538
OCCUPIED	POLICE OFFICER 1ST CLASS	100%	51,642
OCCUPIED	POLICE OFFICER 1ST CLASS	100%	51,705
OCCUPIED	POLICE OFFICER 1ST CLASS	100%	49,770
OCCUPIED	POLICE OFFICER 1ST CLASS	100%	49,978
OCCUPIED	POLICE OFFICER 1ST CLASS	100%	48,959
OCCUPIED	POLICE OFFICER 1ST CLASS	100%	48,709
OCCUPIED	POLICE OFFICER 1ST CLASS	100%	48,938
OCCUPIED	POLICE OFFICER 1ST CLASS	100%	47,461
OCCUPIED	POLICE OFFICER 1ST CLASS	100%	47,461
OCCUPIED	POLICE OFFICER 1ST CLASS	100%	46,837
OCCUPIED	POLICE OFFICER 1ST CLASS	100%	45,589
OCCUPIED	POLICE OFFICER 1ST CLASS	100%	44,660
OCCUPIED	POLICE OFFICER 1ST CLASS	100%	45,589
OCCUPIED	POLICE OFFICER 1ST CLASS	100%	44,341
OCCUPIED	POLICE OFFICER 1ST CLASS	100%	44,341
OCCUPIED	POLICE OFFICER 1ST CLASS	100%	44,341
OCCUPIED	POLICE OFFICER 1ST CLASS	100%	44,978
OCCUPIED	POLICE OFFICER 1ST CLASS	100%	44,965
OCCUPIED	POLICE OFFICER 1ST CLASS	100%	44,341
OCCUPIED	POLICE OFFICER 1ST CLASS	100%	43,472
OCCUPIED	POLICE OFFICER 1ST CLASS	100%	44,341
OCCUPIED	POLICE OFFICER 1ST CLASS	100%	44,341
OCCUPIED	POLICE OFFICER	100%	43,917
OCCUPIED	POLICE OFFICER	100%	43,281
OCCUPIED	POLICE OFFICER	100%	43,281
OCCUPIED	POLICE OFFICER	100%	43,281
OCCUPIED	POLICE OFFICER	100%	43,281
OCCUPIED	POLICE OFFICER	100%	43,281

CITY OF PARKERSBURG
 FY 2022 CITY-WIDE POSITION LISTING
 ALL FUNDS/ALL DEPARTMENTS

POSITION STATUS	POSITION TITLE	PCT	ANNUAL
OCCUPIED	POLICE OFFICER	100%	43,593
OCCUPIED	POLICE OFFICER	100%	43,281
OCCUPIED	POLICE OFFICER	100%	43,281
OCCUPIED	POLICE OFFICER	100%	43,905
OCCUPIED	POLICE OFFICER	100%	43,905
OCCUPIED	POLICE OFFICER	100%	43,905
OCCUPIED	POLICE OFFICER	100%	43,281
OCCUPIED	POLICE OFFICER	100%	43,905
OCCUPIED	POLICE OFFICER	100%	43,905
OCCUPIED	POLICE OFFICER	100%	43,905
OCCUPIED	POLICE OFFICER	100%	43,281
OCCUPIED	POLICE OFFICER	100%	43,281
VACANT	POLICE OFFICER	100%	43,281
VACANT	POLICE OFFICER	100%	43,281
VACANT	POLICE OFFICER	100%	43,281
VACANT	POLICE OFFICER	100%	43,281
VACANT	POLICE OFFICER	100%	43,281
VACANT	POLICE OFFICER	100%	43,281
VACANT	POLICE OFFICER	100%	43,281
VACANT	POLICE OFFICER	100%	43,281
VACANT	POLICE OFFICER (50% allocation to intern)	100%	21,640
VACANT	POLICE OFFICER (50% allocation to intern)	100%	21,640
VACANT	POLICE OFFICER (50% allocation to intern)	100%	21,640
VACANT	POLICE OFFICER (50% allocation to intern)	100%	21,640
VACANT	LAW ENFORCEMENT INTERNSHIP	100%	20,800
VACANT	LAW ENFORCEMENT INTERNSHIP	100%	20,800
VACANT	LAW ENFORCEMENT INTERNSHIP	100%	20,800
VACANT	LAW ENFORCEMENT INTERNSHIP	100%	20,800
SEASONAL	CROSSING GUARD (25)	100%	105,926
OCCUPIED	EVIDENCE TECHNICIAN	100%	39,207
OCCUPIED	FLEET MAINTENANCE COORDINATOR	100%	27,941
OCCUPIED	POLICE ADMIN ASSISTANT	100%	30,254
OCCUPIED	HOMELESS OUTREACH COORDINATOR	100%	37,192
OCCUPIED	POLICE CLERK	100%	30,254
OCCUPIED	PUBLIC SAFETY TELECOMM (TAC)	100%	40,641
OCCUPIED	PUBLIC SAFETY TELECOMMUNICATOR	100%	31,877
OCCUPIED	PUBLIC SAFETY TELECOMMUNICATOR	100%	27,093
OCCUPIED	PUBLIC SAFETY TELECOMMUNICATOR	100%	27,093
OCCUPIED	TEMPORARY EMPLOYEE	100%	11,170
OCCUPIED	TEMPORARY EMPLOYEE	100%	11,170
			3,948,871
FIRE			
OCCUPIED	FIRE CHIEF	100%	77,306
OCCUPIED	FIRE CAPTAIN/EMT	100%	59,211
OCCUPIED	FIRE CAPTAIN/EMT	100%	57,161
OCCUPIED	FIRE CAPTAIN/EMT	100%	57,723
OCCUPIED	FIRE CAPTAIN/EMT	100%	55,701
OCCUPIED	FIRE CAPTAIN	100%	56,937
OCCUPIED	FIRE LIEUTENANT/EMT	100%	52,933
OCCUPIED	FIRE LIEUTENANT/EMT	100%	48,480
OCCUPIED	FIRE LIEUTENANT/EMT	100%	52,680

POSITION STATUS	POSITION TITLE	PCT	ANNUAL
FLOODWALL			
OCCUPIED	PARKS/FLOODWALL SUPERVISOR	25%	10,528
OCCUPIED	FLOODWALL FOREMAN	100%	35,462
OCCUPIED	HEAVY EQUIPMENT OPERATOR	100%	33,670
			79,659
STREET			
OCCUPIED	STREETS SUPERVISOR	100%	48,873
OCCUPIED	PW FOREMAN II	100%	37,542
OCCUPIED	PW FOREMAN II	100%	37,542
OCCUPIED	PW FOREMAN II	100%	38,790
OCCUPIED	HEAVY EQUIPMENT OPERATOR	100%	38,185
OCCUPIED	HEAVY EQUIPMENT OPERATOR	100%	35,169
OCCUPIED	HEAVY EQUIPMENT OPERATOR	100%	36,833
OCCUPIED	HEAVY EQUIPMENT OPERATOR	100%	33,505
OCCUPIED	HEAVY EQUIPMENT OPERATOR	100%	34,337
OCCUPIED	MEDIUM EQUIPMENT OPERATOR	100%	30,487
OCCUPIED	MEDIUM EQUIPMENT OPERATOR	100%	30,487
OCCUPIED	MEDIUM EQUIPMENT OPERATOR	100%	30,487
OCCUPIED	MEDIUM EQUIPMENT OPERATOR	100%	30,487
OCCUPIED	MEDIUM EQUIPMENT OPERATOR	100%	30,487
OCCUPIED	MEDIUM EQUIPMENT OPERATOR	100%	30,487
OCCUPIED	MEDIUM EQUIPMENT OPERATOR	100%	30,487
OCCUPIED	MEDIUM EQUIPMENT OPERATOR	100%	30,466
OCCUPIED	MEDIUM EQUIPMENT OPERATOR	100%	30,487
OCCUPIED	MEDIUM EQUIPMENT OPERATOR	100%	30,487
			615,140
STREET LIGHTING			
OCCUPIED	ELECTRICAL SERVICES SUPERVISOR	100%	49,028
OCCUPIED	ELECTRICIAN JOURNEYMAN	100%	47,490
OCCUPIED	ELECTRICIAN JOURNEYMAN	100%	46,076
OCCUPIED	ELECTRICIAN APPRENTICE	100%	36,836
			179,430
CENTRAL GARAGE			
OCCUPIED	AUTOMOTIVE SERVICE SUPERVISOR	100%	43,588
OCCUPIED	GARAGE MECHANIC	100%	30,827
OCCUPIED	GARAGE MECHANIC	100%	30,356
OCCUPIED	GARAGE MECHANIC	100%	29,108
OCCUPIED	GARAGE MECHANIC	100%	29,100
VACANT - FY22 WILL NOT FILL	GARAGE MECHANIC	100%	-
			162,979
STREET CLEANING			
OCCUPIED	STREET CLEANING SUPERVISOR	100%	42,321
OCCUPIED	PW FOREMAN II	100%	37,542
OCCUPIED	MEDIUM EQUIPMENT OPERATOR	100%	30,487
OCCUPIED	MEDIUM EQUIPMENT OPERATOR	100%	30,487
OCCUPIED	MEDIUM EQUIPMENT OPERATOR	100%	34,855
OCCUPIED	MEDIUM EQUIPMENT OPERATOR	100%	34,439

CITY OF PARKERSBURG
 FY 2022 CITY-WIDE POSITION LISTING
 ALL FUNDS/ALL DEPARTMENTS

POSITION STATUS	POSITION TITLE	PCT	ANNUAL
OCCUPIED	MEDIUM EQUIPMENT OPERATOR	100%	26,626
OCCUPIED	MEDIUM EQUIPMENT OPERATOR	100%	28,748
OCCUPIED	MEDIUM EQUIPMENT OPERATOR	100%	29,342
OCCUPIED	MEDIUM EQUIPMENT OPERATOR	100%	29,342
OCCUPIED	MEDIUM EQUIPMENT OPERATOR	100%	29,342
OCCUPIED	MEDIUM EQUIPMENT OPERATOR	100%	29,342
OCCUPIED	MEDIUM EQUIPMENT OPERATOR	100%	29,342
OCCUPIED	MEDIUM EQUIPMENT OPERATOR	100%	29,342
OCCUPIED	MEDIUM EQUIPMENT OPERATOR	100%	29,342
VACANT	MEDIUM EQUIPMENT OPERATOR	100%	29,342
TOTAL SANITATION FUND			750,816
MEMORIAL BRIDGE FUND			
OCCUPIED	MEMORIAL BRIDGE OFFICE MGR	100%	44,420
OCCUPIED	ASSISTANT CITY ENGINEER	50%	30,212
OCCUPIED	TOLL COLLECTORS	100%	376,499
TOTAL MEMORIAL BRIDGE FUND			451,130
GRAND TOTAL			11,903,526

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