

AGENDA FOR A FINANCE COMMITTEE MEETING
FOR THURSDAY, OCTOBER 7, 2021, 6:00 PM
EXECUTIVE CONFERENCE ROOM
SECOND FLOOR, MUNICIPAL BUILDING

(Councilmen Kuhl, Carpenter, Cottrille and Tuck)

- I. CALL TO ORDER – Councilman Zach Stanley, Chairman
- II. ROLL CALL
- III. MINUTES – meeting held August 20, 2021
- IV. NEW BUSINESS
 1. Resolution requesting a budget revision to consider the cash carryover for 2020-2021.
- V. ADJOURNMENT

The Finance Committee of City Council met Friday, August 20, 2021 at 6:30 PM in the executive conference room on the second floor of the Municipal Building at One Government Square, Parkersburg WV 26101.

The meeting was called to order by its Chairman, Councilman Zach Stanley, who presided over the meeting. Members attending included Sharon Kuhl, JR Carpenter, Jesse Cottrille, Wendy Tuck, and Zach Stanley.

Others attending were Mayor Tom Joyce, Eric Jiles, Chief Matthews, and Chief Martin.

MINUTES – the minutes from the meeting held April 6, 2021 were approved by unanimous vote, as previously distributed.

RETENTION PAY, POLICE AND FIRE

MOTION – Mr. Carpenter moved, seconded by Ms. Tuck, to combine discussion on both departments as we discuss retention pay, and the motion was adopted by majority vote with members Carpenter, Cottrille and Tuck voting “yes”; and members Kuhl and Stanley voting “no”.

Mayor Tom Joyce stated that retention in our Police Department has been problematic, as it is in many cities. There are not as many people taking this as a career path, and we are giving about four tests a year. We had eleven policemen eligible to retire, and one left today and took another government job. We have had some success – the previous Council gave a sign-on bonus, and there have been some pay adjustments in 2018 on market research. We are setting ourselves up for long-term vacancies. Chief Joe Martin stated that he has been fully staffed for only three weeks in twelve years, and it is the same across the country.

His approach has always been to do market research and what the City can afford from budget to budget. There has to be consideration for the long-term implications, he said. Retention is difficult and there are significant gaps in how long people work. When he worked in health care, it was always a problem. There is the potential for more problems with their retirement system and we should be mindful of that. Most cities have closed their old pension plans. That deserves discussion, but it is not a reason for leaving, Mayor Joyce said. In 2018 they gave civil service \$2.53 per hour and no one was left out.

In their proposal today, civil service employees with 10, 15, and 20 years would be eligible, but the 20 year man would get \$1.50 more per hour.

Ms. Kuhl asked how much this increase would cost annually including an average in overtime, and Mr. Jiles said it would be \$112,270 for regular pay and \$18,884.00 for overtime.

The pension information is estimated because of actuarial assumptions, Mayor Joyce said. When we closed the old plan we had just started the budget and got some of that savings. Those savings were used to help pay for cost of living increases for all city employees. That makes finding funds for the other employees difficult next year.

Ms. Kuhl asked how Council was supposed to approve any raises when we don't know how much it will cost a year, and Mayor Joyce said there will always be uncertainty. He is confident in saying the contribution will be bigger as salaries get bigger. We don't have that information now, as they budget from year to year on the pensions.

There are built-in COLAS in actuaries, Mr. Jiles stated. Large leaps in pay are problematic. It will add \$6.9 million to the long-term liability.

When Mr. Carpenter asked where this proposed increase would come from, Mr. Jiles said it would come from reserves – the stabilization fund. Mr. Carpenter suggested it would be better to consider pay increases during the budget discussions. He asked what we would do about the sanitation workers, and all the other employees.

We're required to have a balanced budget, Mayor Joyce stated. Next year, he does not know where the funds will come from. Personnel will always be our biggest expense. We have to consider our paving, and our parks, and our pools. This increase will be permanent because you can't take money away. City employees have gone without pay raises in the past. If we could do profit-sharing, we would – but, we can't.

The police and fire pensions get COLAS every year, Ms. Kuhl stated, and it would be fiscally irresponsible to do anything at this point because we shouldn't use the rainy day funds. We should wait until budget when the Mayor and Mr. Jiles can consider an amount that is acceptable.

The purpose of this pay proposal was to recruit and retain, Mayor Joyce said. Midyear is never the best time to discuss pay raises, and he would like to give all the employees a substantial raise.

We don't want to leave the other employees out, Ms. Kuhl stated.

Chief Martin told the committee we were down 15 men, when Mr. Stanley asked. There is mandatory overtime and it is difficult because of the training part. We've recently hired three, but they won't go to the academy until January 2022. They work, but they can't work independently, he said.

Mr. Stanley said we don't want to give an increase and then in two or three years realize it was the wrong thing to do. We should wait until budget so we will know how our revenue is coming in. He would love to give the increase but he doesn't think the timing is right.

Ms. Tuck asked if this might backfire because we are talking about it, and they might leave because they aren't getting anything now. Mayor Joyce said there is a retain and retention problem in the Police Department, and a year ago, we may have kept a couple, but he does not think talking about it is a reason to leave.

It will be a hit for morale, Mr. Stanley stated, but it is only a discussion – the increase has not been offered. He asked if we could afford not to do it.

It's not being refused, just delayed, Mr. Carpenter said.

Chief Martin explained that we still have ten men waiting to go to the academy. We've been working on this for two years from being 15 short, and down to 8. Twenty years ago, we would have up to 400 men and women take the test, and now we get 20. We have to be competitive, he said, and he has sleepless nights about it. His job, he said, is to identify problems and fix them and it is not getting easier. This all won't matter to the eleven who will retire if we wait, he said.

Mayor Joyce said that Chief Martin has been talking to him about this since 2017.

Ms. Kuhl asked if the Chief could guarantee the men would stay if they get an increase, and Chief said yes, but not 100%. Ms. Kuhl asked if the \$130,000.00 could be taken from somewhere else and not the stabilization fund, and Mr. Jiles said it could not because we took \$600,000.00 from that fund to balance our current budget.

Mr. Stanley asked when we would be getting the money from the sale of the memorial bridge, and Mayor Joyce said it is under contract, but it will take 18 months to do due diligence. In 18 months they will either close on the deal, or ask for more time, or say 'no'. When Ms. Kuhl asked if we could use the Rescue Funds from the federal government, Mayor Joyce said that is a premium pay component, but it would be a temporary fix, and you can't use those funds for pensions.

Those rescue funds are to be used to supplement not working during the pandemic, so to retain employees, he does not think we can. For retention, if you use those funds you can't leave anyone out and everyone has to qualify for the premium pay.

Ms. Cottrille said we should take a little longer and look a little deeper.

Discussion continued.

MOTION – Mr. Carpenter moved to refer the pay proposal to Council, and there was no second.

MOTION – Ms. Kuhl moved to approve the 50 cents per hour for both fire and police and refer to Council, but there was no second.

Discussion continued.

MOTION – Ms. Kuhl moved to refer to Council 37 cents for fire and 50 cents for police, and there was no second.

With no more questions or motions, the meeting adjourned at 7:40 PM.

Respectfully submitted,

Connie Shaffer, City Clerk

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**City of Parkersburg
 FY21 Fund Balance Carryover
 Summary of Balances & Requested Uses**

GENERAL FUND

Beginning Fund Balance, 7/1/20	3,701,496
FY21 Total Revenue	35,757,732
FY21 Total Expenditures	<u>(35,932,497)</u>
Operating Surplus (Deficit)	<u>(174,765)</u>
Ending Fund Balance, 6/30/21	3,526,731
FY21 Outstanding PO's	(844,184)
FY22 Appropriated Fund Balance	<u>(600,000)</u>
FY21 Unencumbered Fund Balance	<u>2,082,547</u>

Proposed Fund Balance Uses:

Fire Department:

706-341-000	Station 6 gear washer	4,499	Currently no gear washer at station 6
706-341-000	5 sets of turnout gear	12,710	Supplementing the annual replacement of turnout gear
706-341-002	3 AED's	5,685	Replacement of AED's, used units will be re-purposed
706-341-000	Rapid Intervention Team pack	5,165	Retrofitted 2 packs currently in use
444-566-001	Duty Officer Pickup Truck w/ Emergency provisions	40,000	Cycling Departmental vehicles
706-341-000	2 treadmills	<u>4,403</u>	Replacement of unusable equipment
		72,462	

Police Department:

444-566-001	Use of force training simulator	135,000	New training equipment
444-566-001	Tasers	179,125	Department wide replacement of 'out of support' tasers
700-341-000	14 portable radios	<u>20,000</u>	Replacing 14 radios in disrepair
		334,125	

Finance/IT:

444-566-001	IT hardware replacements	55,000	Network equipment refresh/replacements
414-230-050	Cybersecurity active event monitoring	62,000	Active cybersecurity monitoring service
444-566-001	Used compact SUV (replace 2005 Trailblazer)	20,000	Current vehicle i unreliable and breaks down often
414-341-050	IT supplies	10,000	Replenish supplies after purchasing new core switches
414-218-000	Postage rate increase	<u>6,000</u>	Postage increase effective August 2021
		153,000	

Code Department:

436-230-000	Litter mitigation	25,000	Court-ordered clean-ups
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Development Department:

421-230-000	Regional housing assessment	25,000	Analysis of future housing needs
424-567-025	Ohio River Trail project estimate	<u>160,343</u>	Revised estimate of trail construction
		185,343	

Personnel Department:

422-341-000	Replacement of water damaged furniture	1,000	Replace furniture damaged by water leak
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Public Works:

444-566-001	Floodwall joint sealant extension	125,000	Continued maintenance per Army Corps of Engineers
444-566-001	Used compact SUV (replace 2005 Trailblazer)	20,000	Current vehicle i unreliable and breaks down often
444-566-001	Beechwood retention updated estimate	175,000	Additional funds per bid response, total budget \$375,000
444-566-001	City Park shelter 1 updated concrete estimate	33,000	Replacement of entire pad under shelter 1
444-566-001	City Park pickle ball 3 court expansion	60,000	Matching funds pledged by local charitable foundation
751-341-000	Electric supplies (city-wide)/Christmas decorations	35,000	Rev. est. of operating supplies, Christmas decorations

City of Parkersburg
 FY21 Fund Balance Carryover
 Summary of Balances & Requested Uses

444-566-001	South elevator	170,000	Estimate to rebuild controls and hoist for south elevator
444-566-001	SW Park Pool rehabilitation /replacement	673,617	Reserve amt for replacement of Southwood pool/features
754-217-000	Increase in outside vehicle repair	10,000	Revised operating estimate for the fiscal year
756-216-000	Street sweeper repairs	10,000	Electronic control service on street sweepers
		<u>1,311,617</u>	
	TOTAL REQUESTED	<u>2,082,547</u>	
	REMAINDER: GENERAL FUND	<u>-</u>	

CAPITAL RESERVE FUND

Beginning Fund Balance, 7/1/20	1,395,638
FY21 Total Revenue	2,287,706
FY21 Total Expenditures	<u>(1,469,052)</u>
Operating Surplus (Deficit)	<u>818,654</u>
Total Fund Balance, 6/30/21	2,214,292
FY21 Outstanding PO's	(461,670)
FY22 Appropriated Fund Balance	<u>(1,985,830)</u>
FY21 Unencumbered Fund Balance	<u>(233,208)</u>

USER FEE FUND

Beginning Fund Balance, 7/1/20	3,347,655
FY21 Total Revenue	2,986,087
FY21 Total Expenditures	<u>(1,598,720)</u>
Operating Surplus (Deficit)	<u>1,387,367</u>
Total Fund Balance, 6/30/21	4,735,022
FY21 Outstanding PO's	(1,791,713)
FY22 Appropriated Fund Balance	<u>(2,685,322)</u>
FY21 Unencumbered Fund Balance	<u>257,987</u>

**CITY OF PARKERSBURG
OUTSTANDING PURCHASE ORDERS
AS OF JUNE 30, 2021**

PO#	Line Item	Vendor	Description	Amount
22-1098	001-414-222-050	SHI	MICROSOFT LICENSING	20,257.00
22-0402	001-440-230-000	UCCI	3RD/4TH FLOOR FLOOD DAMAGE	23,979.00
22-0796	001-420-230-000	PICKERING & ASSOC	PARKS PROJECT PLANNING	10,250.00
22-0749	001-421-230-000	THRASHER GROUP	REMEDIATION SVS	14,297.00
22-0732	001-421-230-000	WV DEP	VRP PROGRAM	9,673.00
22-0813	001-440-230-000	TRI-STATE ROOFING	MUNICIPAL BLDG HEATING SVS	34,203.00
22-0835	001-700-341-000	FIFTH THIRD	FINGERPRINT STATION	2,883.00
22-0835	001-700-228-000	FIFTH THIRD	FINGERPRINT STATION	475.00
22-0808	001-700-345-000	GALLS	LEATHER GEAR FOR PD	1,707.00
22-0559	001-700-341-000	SOUTHERN POLICE EQUIP	BALANCE OF HOLSTER ORDER	546.00
22-0561	001-700-221-001	WITMER PUBLIC SAFETY	AMMUNITION	240.00
22-0562	001-700-221-001	WITMER PUBLIC SAFETY	AMMUNITION	1,108.00
22-0563	001-700-341-000	WV LAW ENF DISTRIBUTOR	OFFICER SUPPLIES	5,187.00
22-0760	001-706-230-000	MYEYEDR	PRE EMPLOYMENT EXAMS	42.00
22-0759	001-706-230-000	MYEYEDR	PRE EMPLOYMENT EXAMS	42.00
22-0799	001-706-230-000	UNIVERSITY HEALTH ASSOC	PRE EMPLOYMENT EXAMS	320.00
22-0798	001-706-230-000	UNIVERSITY HEALTH ASSOC	PRE EMPLOYMENT EXAMS	1,134.00
22-0220	001-714-230-000	JIMMIE HARPER CONST	FLOODWALL REHAB	187,333.00
22-0400	001-714-230-000	MEAD & HUNT	ENGINEERING SVS	2,644.00
22-0398	001-750-230-000	ALAN STONE COMP	SIDEWALK REPLACE PROGRAM	153,950.00
22-0797	001-750-341-000	PIONEER MASONRY SUPPLY	SUPPLIES	286.00
22-0560	001-751-341-000	STATE ELECTRIC	TRAFFIC LIGHT SUPPLIES	98.00
22-0558	001-805-341-000	CARR SUPPLY	PIPE MATERIAL	11,756.00
22-0592	001-805-230-000	HAYDEN EXCAVATING	20TH ST STORMWATER PIPE PROJ	46,060.00
22-0589	001-805-230-000	PACE ANALYTICAL	STORMWATER SAMPLING	348.00
22-0734	001-805-230-000	STANDARD PIPE SVS	STORMWATER LINING PROJECT	276,952.00
22-0544	001-809-459-000	OCTANE FORKLIFTS	WV DEP GRANT - FORKLIFT	38,414.00
TOTAL - GENERAL FUND				844,184.00
22-0401	033-440-458-000	TRI-STATE ROOFING	1ST FLOOR HVAC PROJECT	86,980.00
22-0590	033-444-566-082	RENOSYS CORPORATION	SOUTHWOOD POOL PROJECT	106,650.00
22-0542	033-700-459-000	MATHENY FORD	2021 POLICE CRUISERS	147,372.00
22-0594	033-706-459-000	SUTPHEN CORP	CUSTOM PUMPER	1,761.00
22-0543	033-750-459-000	MATHENY MOTORS	WORK TRUCK WITH UTILITY BED	41,905.00
22-0396	033-756-459-000	ACE TRUCK EQUIP	SALT SPREADER STANDS	8,596.00
22-0397	033-756-459-000	ACE TRUCK EQUIP	DUMP TRUCK BED	19,186.00
22-0735	033-900-458-000	JIMMIE HARPER	COOPER CABIN ROOF	49,220.00
TOTAL - CAPITAL RESERVE				461,670.00
22-0591	036-750-458-005	PAVEMENT TECH	ASPHALT REJUVENATION	60,169.00
22-0404	036-750-458-005	WV PAVING	2021 PAVING CONTRACT	1,731,544.00
TOTAL - USER FEE FUND				1,791,713.00
				<u>3,097,567.00</u>

RESOLUTION

BE IT RESOLVED BY THE COUNCIL OF THE CITY OF PARKERSBURG that the Mayor, or his designee, be authorized to request approval from State Auditor's Office for the following budget revision within the General Fund for the Fiscal Year 2021-2022 prior to the expenditure or obligation of funds for which no appropriation or insufficient appropriation currently exists, and to make said budget revisions upon the State Auditor's approval:

GENERAL FUND

Account	Description	Current Budget	Proposed Adjustment	Revised Budget	Comments
FUND BALANCE					
299-00	FUND BALANCE	600,000	<u>844,184</u>	1,444,184	PARTIAL FY21 SURPLUS CARRYOVER
	SUBTOTAL - FUND BALANCE		844,184		
FINANCE					
414-222-050	LICENSING AND SUBSCRIPTIONS - IT	157,000	20,257	177,257	FY21 PO FULFILLED AFTER 6/30
ENGINEERING					
420-230-000	CONTRACTUAL SERVICES	100,000	10,250	110,250	FY21 PO FULFILLED AFTER 6/30
DEVELOPMENT					
421-230-000	CONTRACTUAL SERVICES	62,500	23,970	86,470	FY21 PO FULFILLED AFTER 6/30
MUNICIPAL BUILDING					
440-230-000	CONTRACTUAL SERVICES	26,000	58,182	84,182	FY21 PO FULFILLED AFTER 6/30
POLICE DEPARTMENT					
700-221-001	FIREARM TRAINING	13,600	1,348	14,948	FY21 PO FULFILLED AFTER 6/30
700-228-000	FREIGHT	400	475	875	FY21 PO FULFILLED AFTER 6/30
700-341-000	DEPARTMENTAL SUPPLIES	55,000	8,616	63,616	FY21 PO FULFILLED AFTER 6/30
700-345-000	UNIFORM EXPENSE	35,000	<u>1,707</u>	36,707	FY21 PO FULFILLED AFTER 6/30
			12,146		
FIRE DEPARTMENT					
706-230-000	CONTRACTUAL SERVICES	25,000	1,538	26,538	FY21 PO FULFILLED AFTER 6/30
FLOODWALL					
714-230-000	CONTRACTUAL SERVICES	100,000	189,977	289,977	FY21 PO FULFILLED AFTER 6/30
STREET DEPARTMENT					
750-230-000	CONTRACTUAL SERVICES	78,000	153,950	231,950	FY21 PO FULFILLED AFTER 6/30
750-341-000	DEPARTMENTAL SUPPLIES	150,000	<u>286</u>	150,286	FY21 PO FULFILLED AFTER 6/30
			154,236		
STREET LIGHTING					
751-341-000	DEPARTMENTAL SUPPLIES	45,000	98	45,098	FY21 PO FULFILLED AFTER 6/30
STORMWATER MANAGEMENT					
805-230-000	CONTRACTUAL SERVICES	500,000	323,360	823,360	FY21 PO FULFILLED AFTER 6/30
805-341-000	DEPARTMENTAL SUPPLIES	100,000	<u>11,756</u>	111,756	FY21 PO FULFILLED AFTER 6/30
			335,116		
SANITATION GRANTS					
809-459-000	CAPITAL EQUIPMENT	-	<u>38,414</u>	38,414	FY21 PO FULFILLED AFTER 6/30
	SUBTOTAL - EXPENDITURES		<u>844,184</u>		
	GRAND TOTAL		<u><u>-</u></u>		

The above resolution proposes to revise the FY22 General Fund Budget to reflect a partial carryover the FY21 budget surplus that resulted from purchase orders outstanding as of 6/30/21 that the City is obligated to fulfill or has fulfilled during FY22.

RESOLUTION

BE IT RESOLVED BY THE COUNCIL OF THE CITY OF PARKERSBURG that the Mayor, or his designee, be authorized to request approval from State Auditor's Office for the following budget revision within the General Fund for the Fiscal Year 2021-2022 prior to the expenditure or obligation of funds for which no appropriation or insufficient appropriation currently exists, and to make said budget revisions upon the State Auditor's approval:

GENERAL FUND

Account	Description	Current Budget	Proposed Adjustment	Revised Budget	Comments
FUND BALANCE & REVENUE					
299-00	FUND BALANCE	1,444,184	<u>2,082,547</u>	3,526,731	REMAINING FY20 SURPLUS CARRYOVER
	SUBTOTAL - FUND BALANCE		2,082,547		
FINANCE/IT					
414-218-000	POSTAGE EXPENSE	88,000	6,000	94,000	POSTAGE RATE INCREASE
414-230-050	CONTRACTUAL SERVICES - IT	12,000	62,000	74,000	ACTIVE CYBER MONITORING SERVICE
414-341-050	DEPARTMENTAL SUPPLIES - IT	20,000	<u>10,000</u>	30,000	IT SUPPLIES - PURCHASED 2 SWITCHES
			78,000		
DEVELOPMENT					
421-230-000	CONTRACTUAL SERVICES	86,470	25,000	111,470	REGIONAL HOUSING ASSESSMENT
PERSONNEL					
422-341-000	DEPARTMENTAL SUPPLIES	3,500	1,000	4,500	REPLACE WATER DAMAGED FURNITURE
TRANSFERS TO OTHER GOVERNMENTS					
424-567-025	STATE OF WV	31,250	160,343	191,593	REV. OHIO RIVER TRAIL PROJECT ESTIMATE
CODE ADMINISTRATION					
436-230-000	CONTRACTUAL SERVICES	25,000	25,000	50,000	LITTER MITIGATION SERVICES
POLICE DEPARTMENT					
700-103-303	CAPTAIN SALARY	118,731	4,000	122,731	REALLOCATION FOR RETENTION PAY
700-103-304	LIEUTENANT SALARY	270,648	6,400	277,048	REALLOCATION FOR RETENTION PAY
700-103-305	SERGEANT SALARY	446,974	7,200	454,174	REALLOCATION FOR RETENTION PAY
700-103-309	PATROLMEN SALARY	2,532,194	(71,970)	2,460,224	REALLOCATION FOR RETENTION PAY
700-104-000	FICA EXPENSE	99,183	608	99,791	REALLOCATION FOR RETENTION PAY
700-226-005	WORKERS COMP	103,685	979	104,664	REALLOCATION FOR RETENTION PAY
700-341-000	DEPARTMENTAL SUPPLIES	63,616	<u>20,000</u>	83,616	14 PORTABLE RADIOS
			(32,783)		
FIRE DEPARTMENT					
706-103-303	CAPTAIN SALARY	286,733	15,120	301,853	REALLOCATION FOR RETENTION PAY
706-103-304	LIEUTENANT SALARY	523,248	25,920	549,168	REALLOCATION FOR RETENTION PAY
706-103-308	INSPECTOR SALARY	58,527	2,400	60,927	REALLOCATION FOR RETENTION PAY
706-103-309	PATROLMEN SALARY	1,745,711	6,423	1,752,134	REALLOCATION FOR RETENTION PAY
706-104-000	FICA EXPENSE	44,564	1,115	45,679	REALLOCATION FOR RETENTION PAY
706-226-005	WORKERS COMP	68,095	1,805	69,900	REALLOCATION FOR RETENTION PAY
706-341-000	DEPARTMENTAL SUPPLIES	75,000	26,777	101,777	GEAR, WASHER, RIT PACK, TREADMILLS
706-341-002	MEDICAL SUPPLIES	10,000	<u>5,685</u>	15,685	3 AED's
			85,245		
TRANSFERS TO OTHER FUNDS					
444-566-001	TRANSFERS OUT - CAPITAL RESERVE	100,000	1,685,742	1,785,742	TRANSFER TO CAPITAL RESERVE

STREET LIGHTING					
751-341-000	DEPARTMENTAL SUPPLIES	45,098	35,000	80,098	OPER. SUPPLIES/CHRISTMAS DECORATIONS
CENTRAL GARAGE					
754-217-000	AUTO MAINTENANCE/REPAIR	40,000	10,000	50,000	REV ESTIMATE FOR AUTO/EQUIP REPAIRS
STREET CLEANING					
756-216-000	EQUIPMENT MAINTENANCE/REPAIR	4,875	<u>10,000</u>	14,875	SWEEPER COMPONENT REPAIRS
	SUBTOTAL - EXPENDITURES		<u>2,135,330</u>		
	GRAND TOTAL		<u><u>(52,783)</u></u>		

The above resolution proposed to the revised the FY22 General Fund budget to reflect the remainder of the FY21 surplus that is not yet appropriated or otherwise encumbered. Additionally, the revision above reallocates YTD unspent wages within the Police and Fire Departments to account for retention pay.

RESOLUTION

BE IT RESOLVED BY THE COUNCIL OF THE CITY OF PARKERSBURG that the Mayor, or his designee, be authorized to revise the Adopted Budget for 2021-2022 Fiscal Year to reflect the following changes:

CAPITAL RESERVE FUND						
Account	Description	Current Budget	Proposed Adjustment	Revised Budget	Comments	
FUND BALANCE & REVENUE						
297-00	FUND BALANCE	1,985,830	228,462	2,214,292	FY20 SURPLUS CARRYOVER	
368-000-000	CONTRIB - OUTSIDE ENTITIES	-	60,000	60,000	FY20 SURPLUS CARRYOVER	
369-000-000	TRANSFERS IN - OTHER FUNDS	550,000	<u>1,685,742</u>	2,235,742	GENERAL FUND TRANSFER IN	
			1,974,204			
FY21 OUTSTANDING PURCHASE ORDERS						
440-458-000	IMPROVEMENTS - CITY BUILDING	170,000	86,980	256,980	FY21 PO FULFILLED AFTER 6/30	
444-566-082	IMPROVEMENTS - POOLS	-	106,650	106,650	FY21 PO FULFILLED AFTER 6/30	
700-459-000	EQUIPMENT - POLICE	200,000	147,372	347,372	FY21 PO FULFILLED AFTER 6/30	
706-459-000	EQUIPMENT - FIRE	-	1,761	1,761	FY21 PO FULFILLED AFTER 6/30	
750-459-000	EQUIPMENT - STREETS	213,000	41,905	254,905	FY21 PO FULFILLED AFTER 6/30	
756-459-000	EQUIPMENT - STREET CLEANING	260,000	27,782	287,782	FY21 PO FULFILLED AFTER 6/30	
900-458-000	IMPROVEMENTS - PARKS	86,000	<u>49,220</u>	135,220	FY21 PO FULFILLED AFTER 6/30	
			461,670			
CAPITAL IMPROVEMENTS						
440-458-000	IMPROVEMENTS - CITY BUILDING	256,980	170,000	426,980	SOUTH ELEVATOR REHABILITATION	
444-566-082	IMPROVEMENTS - POOLS	106,650	673,617	780,267	SW PARK POOL REHAB/REPLACEMENT	
714-458-000	IMPROVEMENTS - FLOODWALL	175,000	125,000	300,000	JOINT SEALANT PROJECT EXPANSION	
805-458-000	IMPROVEMENTS - STORMWATER	200,000	175,000	375,000	BEECHWOOD RETENTION REV. ESTIMATE	
900-458-000	IMPROVEMENTS - PARKS & REC	135,220	<u>153,000</u>	288,220	SHELTER 1 CONCRETE/PICKLEBALL COURTS	
			1,296,617			
CAPITAL EQUIPMENT						
414-459-000	EQUIPMENT - FINANCE/IT	-	75,000	75,000	IT NETWORK HARDWARE/REPL - USED SUV	
420-459-000	EQUIPMENT - ENGINEERING	12,000	20,000	32,000	REPLACE - USED SUV	
700-459-000	EQUIPMENT - POLICE	347,372	314,125	661,497	USE OF FORCE TRAINING SIM./TASERS	
706-459-000	EQUIPMENT - FIRE	1,761	<u>40,000</u>	41,761	DUTY OFFICER EMERGENCY PICKUP TRUCK	
			449,125			
	SUBTOTAL - EXPENDITURE		2,207,412			
			<u>(233,208)</u>			

The above resolution proposes to revise the FY22 Capital Reserve Fund budget to reflect the FY21 actual fund balance as well as a transfer in from the General Fund a contribution from a local charitable organization for Pickle Ball Court Expansion in the City Park. In addition to the fund balance adjustment, \$461,670 in prior year outstanding purchase orders require re-appropriation resulting in reduction in fund balance of \$233,208. The fund balance reduction is the result of late FY21 appropriations for the Southwood Park pool lining and HVAC installation on the 1st floor of the municipal building. Finally, \$1,296,617 is appropriated for capital improvements and \$449,125 for capital equipment.

RESOLUTION

BE IT RESOLVED BY THE COUNCIL OF THE CITY OF PARKERSBURG that the Mayor, or his designee, be authorized to revise the Adopted Budget for 2021-2022 Fiscal Year to reflect the following changes:

USER FEE SPECIAL REVENUE FUND

Account	Description	Current Budget	Proposed Adjustment	Revised Budget	Comments
FUND BALANCE					
299-00	FUND BALANCE	2,685,322	2,049,700	4,735,022	FY20 SURPLUS CARRYOVER
FY21 OUTSTANDING PURCHASE ORDERS					
750-458-005	STREET IMPROVEMENTS	1,500,000	1,791,713	3,291,713	FY21 PO FULFILLED AFTER 6/30
CAPITAL IMPROVEMENTS					
750-458-005	STREET IMPROVEMENTS	3,291,713	<u>257,987</u>	3,549,700	ADDITIONAL FY22 STREET REHAB
			<u>2,049,700</u>		
			<u> *</u>		

The above resolution proposes to revise the FY22 User Fee Special Revenue Fund to reflect the FY21 budget surplus carryover. The revision also reappropriates PO's that were outstanding at 6/30 in the amount of \$1,791,713 for street improvements. The balance of \$257,987 is proposed to be appropriated to provide additional funding for the FY22 street rehabilitation project.