

Budget Review
Public Safety and Planning & Development

Public Safety Funds

- **Police – Fund 100, Department 004**
- **Fire & Rescue – Fund 100, Department 007**
- **Emergency Management Agency Fund (EMA) – Fund 201**
- **Police Special Projects – Fund 140**
 - Miscellaneous Accounts – Department 000
 - Vehicle Seizure, Tow & Impound – Department 141
 - Canine – Department 142

Planning & Development Funds

- **Tourism/Economic Development – Fund 100, Department 005**
- **Planning, Zoning & Code Enforcement – Fund 100, Department 006**
- **TIF #2 – Fund 208**

Personnel

- **Police Funds**
 - No additional officers included, pending approval
 - Reflects retirement and replacement of Administrative Officer
 - 1.7% increase in Health Insurance
- **Planning & Development**
 - Reflects retirement of Building & Zoning Supervisor and new Planner position as approved
 - 1.7% increase in Health Insurance

Please see attached fund sheets as well as the details as provided by the Incode Web portal.

Police Account (Fund 100, Department 004)									
Account # Account Description			Actual FY18-19	Actual FY19-20	Budget FY20-21	Est. Act. FY20-21	Budget FY21-22	Variance (\$)	Variance (%)
Revenues and Transfers In									
310-1000	Property Tax		532,891	531,656	614,000	612,415	657,500	43,500	7.08%
310-1500	Personal Property Repl. Tax		20,571	21,835	20,000	24,000	25,000	5,000	25.00%
310-2000	Cannabis Use Tax		0	3,491	0	10,000	15,000	15,000	#DIV/0!
340-4500	Grant Proceeds		2,171	1,149	0	1,664	2,000	2,000	#DIV/0!
340-5000	Reimb. from WCHS		75,884	77,781	80,000	80,000	82,000	2,000	2.50%
360-5000	Policing/Special Events		9,104	10,119	10,000	0	5,000	(5,000)	-50.00%
380-4000	Honors Banquet Donations		6,090	3,600	3,600	2,775	2,500	(1,100)	-30.56%
380-9000	Miscellaneous Revenue		1,019	5,200	1,500	1,200	1,000	(500)	-33.33%
380-9500	Training Reimbursement		36,488	0	0	0	0	0	#DIV/0!
390-4000	Transfer from Police Spec. Projects - Misc.		0	1,912	6,000	2,400	10,500	4,500	75.00%
390-5000	Transfer from Police Spec. Projects - Tow & Impound		80,960	6,864	6,900	6,900	6,900	0	0.00%
390-9000	Transfer from Telecommunications Tax		217,101	190,253	228,300	200,000	246,300	18,000	7.88%
	TOTAL REVENUES		982,279	853,860	970,300	941,354	1,053,700	83,400	8.60%
Expenditures and Transfers Out									
	Personnel								
410-1000	Salaries - Regular		1,589,150	1,667,484	1,765,000	1,800,000	1,900,000	135,000	7.65%
410-1100	Salaries - Police Admin.		209,910	211,411	230,000	230,000	220,000	(10,000)	-4.35%
410-2000	Salaries - Overtime		337,198	340,293	350,000	300,000	350,000	0	0.00%
410-2100	Salaries - Police Admin. Overtime		14,027	20,018	20,000	16,000	20,000	0	0.00%
410-2200	Reimb. by Homeland Security		(14,872)	(13,618)	(10,000)	(5,000)	(10,000)	0	0.00%
410-2300	Reimb. by ILEAS		0	(25,880)	0	(5,000)	(5,000)	(5,000)	#DIV/0!
410-3000	Unused Sick Time/GHIP		27,071	27,690	32,000	32,000	33,000	1,000	3.13%
420-1100	Salaries - Police Admin. Part-Time		28,887	46,642	40,000	58,000	60,000	20,000	50.00%
420-1300	Salairies - Part-Time Officers		65,977	59,550	69,000	50,000	69,000	0	0.00%
450-1000	Group Insurance		478,306	433,152	533,000	500,000	510,000	(23,000)	-4.32%
450-1100	Health Savings Plan Contribution		23,672	24,699	27,100	27,100	29,000	1,900	7.01%
450-1200	Retiree Health Insurance		74,000	44,000	46,000	38,000	45,000	(1,000)	-2.17%
450-2000	Unemployment Taxes		2,229	2,688	3,200	3,000	3,200	0	0.00%
450-2500	Workers Compensation Insurance		28,742	27,276	32,000	32,000	33,000	1,000	3.13%

Police Account (Fund 100, Department 004)								
Account #	Account Description	Actual FY18-19	Actual FY19-20	Budget FY20-21	Est. Act. FY20-21	Budget FY21-22	Variance (\$)	Variance (%)
470-1000	Uniform Allowance	21,839	20,580	32,000	25,000	32,000	0	0.00%
490-1000	Police Pension Expense	554,375	554,356	634,000	636,415	682,500	48,500	7.65%
	TOTAL PERSONNEL	3,440,511	3,440,341	3,803,300	3,737,515	3,971,700	168,400	4.43%
Operations								
510-1000	R & M Building - Contractual	23,085	32,304	21,695	21,605	45,825	24,130	111.22%
510-1000	R & M Equipment - Contractual	14,946	15,463	19,832	19,400	15,400	(4,432)	-22.35%
530-2000	Legal Fees	30,464	27,825	73,000	8,300	32,225	(40,775)	-55.86%
530-3000	IT Support	7,195	24,592	25,340	23,600	23,400	(1,940)	-7.66%
530-4000	Professional Fees	10,881	8,889	11,600	9,000	8,200	(3,400)	-29.31%
550-1000	Postage Expenses	1,989	1,926	3,200	2,215	3,000	(200)	-6.25%
550-1500	Communications	26,050	38,355	33,960	31,400	25,560	(8,400)	-24.73%
550-2000	Publishing Fees	172	0	500	0	500	0	0.00%
550-2500	Printing Fees	2,706	3,739	6,000	2,500	6,400	400	6.67%
550-3000	Recruitment	37	300	5,000	0	7,500	2,500	50.00%
560-1000	Membership Dues	5,090	9,706	8,700	9,700	10,950	2,250	25.86%
560-1500	Training	26,702	9,228	33,000	22,100	43,000	10,000	30.30%
560-1600	Police Training Reimbursement (current year)	0	126	(15,000)	0	0	15,000	-100.00%
560-2000	Subscriptions	882	1,382	1,500	1,200	1,750	250	16.67%
560-2500	Reference Materials/Manuals	149	0	0	0	0	0	#DIV/0!
560-3000	Software	14,642	10,299	21,100	13,100	28,700	7,600	36.02%
570-3000	Electricity	12,028	12,356	15,000	15,000	15,500	500	3.33%
570-3500	Heating	1,686	1,404	2,200	1,170	2,860	660	30.00%
590-1000	Property Insurance	5,886	4,417	5,000	4,200	4,800	(200)	-4.00%
590-2000	Lease/Rent Expense	7,007	7,409	7,760	7,325	59,000	51,240	660.31%
590-3000	Contractual Funding - TC3	239,189	190,253	228,300	200,000	246,300	18,000	7.88%
610-1000	R & M Building - Commodities	164	1,495	8,500	1,400	8,500	0	0.00%
610-1500	R & M Equipment - Commodities	2,314	2,879	11,000	8,000	11,000	0	0.00%
650-1000	Office Supplies	2,790	2,342	5,000	2,700	5,000	0	0.00%
650-1500	Operating Supplies	3,974	3,207	4,500	4,200	5,150	650	14.44%
650-2000	Misc. Equipment	9,268	29,300	12,500	10,300	12,500	0	0.00%
650-2500	Janitorial Supplies	1,061	1,283	5,000	1,705	5,000	0	0.00%
910-1900	COVID-19 Expenses	0	1,075	0	9,204	5,000	5,000	#DIV/0!
910-9000	Misc. Expenses	9,054	12,039	13,000	0	11,600	(1,400)	-10.77%
910-9100	DARE/CRO Expenses	0	4,335	19,000	2,400	15,000	(4,000)	-21.05%
910-9200	Fire Arms Training	1,561	15,549	20,000	0	29,000	9,000	45.00%
910-9300	Police Commission Expense	1,829	4,556	6,000	0	6,000	0	0.00%
	TOTAL OPERATIONS	462,801	478,033	612,187	431,724	694,620	82,433	13.47%

Police Account (Fund 100, Department 004)								
Account #	Account Description	Actual FY18-19	Actual FY19-20	Budget FY20-21	Est. Act. FY20-21	Budget FY21-22	Variance (\$)	Variance (%)
Capital								
800-1500	Purchase - Equipment	71,956	46,883	59,900	27,000	81,020	21,120	35.26%
800-4100	Purchase - Building Engineering	0	0	0	0	30,000	30,000	#DIV/0!
	TOTAL CAPITAL	71,956	46,883	59,900	27,000	111,020	51,120	85.34%
Interfund Transfers								
950-1800	Transfer to MERF	255,000	190,000	375,000	375,000	375,000	0	0.00%
950-2000	Transfer to Capital Repl. Fund	20,462	20,462	20,462	20,462	20,462	0	0.00%
950-2500	Transfer to Police Spec. Projects - Canine	0	0	0	0	16,312		
	TOTAL INTERFUND TRANSFERS	275,462	210,462	395,462	395,462	411,774	16,312	4.12%
	TOTAL EXPENDITURES	4,250,730	4,175,719	4,870,849	4,591,701	5,189,114	318,265	6.53%
	REVENUE (OVER) UNDER EXPENDITURES	(3,268,451)	(3,321,859)	(3,900,549)	(3,650,347)	(4,135,414)		

Fire and Rescue Account (Fund 100, Department 007)

Account #	Account Description	Actual FY18-19	Actual FY19-20	Budget FY20-21	Est. Act. FY20-21	Budget FY21-22	Variance (\$)	Variance (%)
Revenues and Transfers In								
310-1000	Property Tax	0	0	260,599	259,971	260,648	49	0.02%
310-1500	Foreign Fire Insurance Tax	24,743	26,864	25,000	29,839	30,000	5,000	20.00%
390-9000	Transfer from Telecommunications Tax	41,353	36,887	45,000	55,252	47,000	2,000	4.44%
	TOTAL REVENUES	66,096	63,751	330,599	345,062	337,648	7,049	2.13%
Expenditures and Transfers Out								
Operations								
510-1000	R & M Building - Contractual	10,685	7,544	0	3,000	5,000	5,000	#DIV/0!
510-1000	R & M Equipment - Contractual	0	330	0	0	250	250	#DIV/0!
530-2000	Legal Fees	6,222	877	15,000	2,000	2,000	(13,000)	-86.67%
590-1000	Property Insurance	2,597	1,855	2,100	1,500	1,700	(400)	-19.05%
590-2500	WVFD & RS Payments	627,270	646,088	665,470	755,267	867,722	202,252	30.39%
590-2600	WVFD & RS Equipment Funding	0	80,000	80,000	66,016	62,100	(17,900)	-22.38%
590-2700	WVFD & RS Corp./Admin. Services	0	0	0	0	114,672	114,672	#DIV/0!
590-3000	Contractual Payments - TC3	44,265	36,887	45,000	55,252	47,000	2,000	4.44%
610-1000	R & M Building - Commodities	0	0	0	0	0	0	#DIV/0!
610-1500	R & M Equipment - Commodities	0	0	0	0	0	0	#DIV/0!
910-9000	Misc. Expenses	60	0	3,500	1,600	3,500	0	0.00%
	TOTAL OPERATIONS	691,099	773,581	811,070	884,635	1,103,944	292,874	36.11%
Capital								
800-1500	Purchase - Equipment	0	0	32,000	0	61,355	29,355	91.73%
800-2000	Purchase - Building Engineering	3,188	92,396	65,500	13,475	0	(65,500)	-100.00%
	TOTAL CAPITAL	3,188	92,396	97,500	13,475	61,355	(36,145)	-37.07%
	TOTAL EXPENDITURES	694,287	865,977	908,570	898,110	1,165,299	256,729	28.26%
	REVENUE (OVER) UNDER EXPENDITURES	(628,191)	(802,226)	(577,971)	(553,048)	(827,651)		

Police Special Projects - Miscellaneous (Fund 140, Department 000)

Account #	Account Description	Actual FY18-19	Actual FY19-20	Budget FY20-21	Est. Act. FY20-21	Budget FY21-22	Variance (\$)	Variance (%)
Beginning Fund Balance			97,169	99,869	112,952	122,327		
Revenues and Transfers In								
350-1000	Alcohol Enforcement Fines	13,818	6,421	10,000	9,000	10,000	0	0.00%
350-1500	Drug Enforcement Fines	1,635	0	1,000	0	0	(1,000)	-100.00%
350-2500	Police Vehicle Fund Fines	3,599	1,071	2,000	500	1,000	(1,000)	-50.00%
350-3000	FTA Warrant Fines	8,960	1,890	1,000	1,500	2,000	1,000	100.00%
380-1000	Interest Revenue	3,235	115	100	125	100	0	0.00%
380-3000	Fundraiser Donations	1,190	3,277	3,000	4,000	3,000	0	0.00%
380-3100	DARE/CRO Donations	116	962	7,000	2,500	100	(6,900)	-98.57%
	TOTAL REVENUES	32,553	13,736	24,100	17,625	16,200	(7,900)	-32.78%
Expenditures and Transfers Out								
Operations								
910-9100	Drug Enforcement Expenses	4,229	878	6,000	1,600	4,000	(2,000)	-33.33%
910-9500	Alcohol Enforcement Expenses	72	615	1,600	250	7,000	5,400	337.50%
910-9600	Fundraiser Expenses	3,235	3,277	3,000	4,000	3,000	0	0.00%
910-9700	DARE/CRO Expenses (reflected in 100-004-910-9100)	8,707	0	0	0	0	0	#DIV/0!
910-9800	Police Vehicle Fund Expenses	0	0	3,000	0	2,000	(1,000)	-33.33%
	TOTAL OPERATIONS	16,243	4,770	13,600	5,850	16,000	2,400	17.65%
Capital								
800-1600	Purchase - Equipment (Alcohol Enforcement)	0	0	0	0	12,500	12,500	#DIV/0!
	TOTAL CAPITAL	0	0	0	0	12,500	12,500	#DIV/0!
Interfund Transfers								
950-1000	Transfer to Police (DARE/CRO)	0	1,912	6,000	2,400	0	(6,000)	-100.00%
950-1000	Transfer to Police (FTA Warrants)	0	0	0	0	10,500		
950-1800	Transfer to MERF	37,196	0	0	0	0	0	#DIV/0!
	TOTAL INTERFUND TRANSFERS	37,196	1,912	6,000	2,400	10,500	4,500	75.00%
	TOTAL EXPENDITURES	53,439	6,682	19,600	8,250	39,000	19,400	98.98%
	REVENUE (OVER) UNDER EXPENDITURES	(20,886)	7,054	4,500	9,375	(22,800)		
Ending Fund Balance						99,527		

Police Special Projects - Miscellaneous (Fund 140, Department 000)									
Account #	Account Description		Actual FY18-19	Actual FY19-20	Budget FY20-21	Est. Act. FY20-21	Budget FY21-22	Variance (\$)	Variance (%)
						Alcohol	9,223		
						Drug	46,994		
						Police Veh.	28,008		
						FTA	9,630		
						DARE/CRO	5,672		
							99,527		

Police Special Projects - Seizure, Tow & Impound (Fund 140, Department 141)

Account #	Account Description	Actual FY18-19	Actual FY19-20	Budget FY20-21	Est. Act. FY20-21	Budget FY21-22	Variance (\$)	Variance (%)
Beginning Fund Balance				85,103	110,714	116,456		
Revenues and Transfers In								
350-2000	Impound Admin. Fees	51,000	58,000	50,000	50,000	50,000	0	0.00%
380-1000	Interest Revenue	143	111	100	100	100	0	0.00%
	TOTAL REVENUES	51,143	58,111	50,100	50,100	50,100	0	0.00%
Expenditures and Transfers Out								
Operations								
530-2000	Legal Fees	6,672	7,836	8,500	7,300	8,750	250	2.94%
530-4000	Professional Fees	2,000	88	3,500	2,450	3,500	0	0.00%
550-1500	Communications	0	1,429	3,000	0	0	(3,000)	-100.00%
560-3000	Software	4,812	7,525	9,000	8,725	1,000	(8,000)	-88.89%
650-1500	Operating Supplies	544	231	1,000	150	0	(1,000)	-100.00%
650-2000	Miscellaneous Equipment	0	2,710	3,000	1,325	0	(3,000)	-100.00%
910-9000	Miscellaneous Expenses	20	0	1,500	0	1,500	0	0.00%
	TOTAL OPERATIONS	14,048	19,819	29,500	19,950	14,750	(14,750)	-50.00%
Capital								
800-1500	Purchase - Equipment	2,558	9,480	10,000	2,500	2,500	(7,500)	-75.00%
	TOTAL CAPITAL	2,558	9,480	10,000	2,500	2,500	(7,500)	-75.00%
Interfund Transfers								
950-2000	Capital Equipment Repl. Fund	15,008	15,008	15,008	15,008	15,008	0	0.00%
950-4000	Transfer to Police	43,764	6,864	6,900	6,900	6,900	0	0.00%
	TOTAL INTERFUND TRANSFERS	58,772	21,872	21,908	21,908	21,908	0	0.00%
	TOTAL EXPENDITURES	75,378	51,171	61,408	44,358	39,158	(22,250)	-36.23%
	REVENUE (OVER) UNDER EXPENDITURES	(24,235)	6,940	(11,308)	5,742	10,942		
Ending Fund Balance						127,398		

Police Special Projects - Canine (Fund 140, Department 142)

Account #	Account Description	Actual FY18-19	Actual FY19-20	Budget FY20-21	Est. Act. FY20-21	Budget FY21-22	Variance (\$)	Variance (%)
Beginning Fund Balance				20,000	20,008	16,188		
Revenues and Transfers In								
380-3000	Donations	0	20,000	0	0	0	0	#DIV/0!
380-1000	Interest	0	8	0	0	0	0	#DIV/0!
390-1400	Transfer from Police	0	0	0	0	16,312	16,312	#DIV/0!
	TOTAL REVENUES	0	20,008	0	0	16,312	16,312	#DIV/0!
Expenditures and Transfers Out								
Operations								
650-1500	Operating Supplies	0	0	0	0	1,000	1,000	#DIV/0!
650-2000	Miscellaneous Equipment	0	0	0	1,320	0	0	#DIV/0!
910-9000	Miscellaneous Expenses	0	0	0	0	1,500	1,500	#DIV/0!
	TOTAL OPERATIONS	0	0	0	1,320	2,500	2,500	#DIV/0!
Capital								
800-1500	Purchase - Equipment	0	0	20,000	2,500	30,000	10,000	50.00%
	TOTAL CAPITAL	0	0	20,000	2,500	30,000	10,000	50.00%
	TOTAL EXPENDITURES	0	0	20,000	3,820	32,500	12,500	62.50%
	REVENUE (OVER) UNDER EXPENDITURES	0	20,008	(20,000)	(3,820)	(16,188)		
Ending Fund Balance						0		

Emergency Management Agency Fund (Fund 201, Department 000)

Account #	Account Description	Actual FY18-19	Actual FY19-20	Budget FY20-21	Est. Act. FY20-21	Budget FY21-22	Variance (\$)	Variance (%)
Beginning Fund Balance			63,090	61,439	63,634	68,153		
Revenues and Transfers In								
310-1000	Property Taxes	3,290	3,288	4,100	4,137	4,142	42	1.0%
380-1000	Interest Revenue	843	653	600	30	30	(570)	-95.0%
390-1000	Transfer from General Fund	33,000	22,000	42,000	30,000	50,000	8,000	19.0%
	TOTAL REVENUES	37,133	25,941	46,700	34,167	54,172	7,472	16.0%
Expenditures and Transfers Out								
Operations								
510-1000	R & M Building - Contractual	0	0	0	0	100	100	#DIV/0!
510-2000	R & M Equipment - Contractual	3,531	0	21,500	1,000	5,500	(16,000)	-74.4%
550-1500	Communications	0	0	2,000	0	0	(2,000)	-100.0%
590-1000	Property Insurance	498	948	1,200	1,200	1,300	100	8.3%
590-2000	Lease/Rent Expense	2,040	2,055	2,600	2,100	2,400	(200)	-7.7%
610-1500	R & M Equipment - Commodities	0	0	2,000	1,000	1,500	(500)	-25.0%
650-2000	Miscellaneous Equipment	375	628	1,500	2,333	41,500	40,000	2666.7%
910-9000	Miscellaneous Expense	0	0	200	166	1,000	800	400.0%
	TOTAL OPERATIONS	6,444	3,631	31,000	7,799	53,300	22,300	71.9%
Interfund Transfers								
950-2000	Transfer to Capital Equipment Repl. Fund	21,849	21,849	21,849	21,849	21,849	0	0.0%
	TOTAL INTERFUND TRANSFERS	21,849	21,849	21,849	21,849	21,849	0	0.0%
	TOTAL EXPENDITURES	28,293	25,480	52,849	29,648	75,149	22,300	42.2%
	REVENUE (OVER) UNDER EXPENDITURES	8,840	461	(6,149)	4,519	(20,977)		
Ending Fund Balance				55,290	68,153	47,176		

Tourism/Economic Development Account (Fund 100, Department 005)

Account #	Account Description	Actual FY18-19	Actual FY19-20	Budget FY20-21	Est. Act. FY20-21	Budget FY21-22	Variance (\$)	Variance (%)
Revenues and Transfers In								
310-2000	Hotel/Motel Tax	64,564	61,014	75,000	45,000	50,000	(25,000)	-33.33%
	TOTAL REVENUES	64,564	61,014	75,000	45,000	50,000	(25,000)	-33.33%
Expenditures and Transfers Out								
Personnel								
410-1000	Salaries - Regular	32,923	33,640	35,000	37,000	46,000	11,000	31.43%
410-3000	Unused Sick Time/GHIP	477	486	520	250	700	180	34.62%
450-1000	Group Insurance	3,127	6,757	8,500	8,200	8,400	(100)	-1.18%
450-1100	Health Savings Plan Contribution	542	553	610	610	750	140	22.95%
	TOTAL PERSONNEL	37,069	41,436	44,630	46,060	55,850	11,220	25.14%
Operations								
510-9000	Contractual Services	45,000	42,500	50,000	30,000	51,000	1,000	2.00%
530-2000	Legal Fees	4,904	112	3,000	1,500	3,000	0	0.00%
550-1500	Communications	0	8	0	200	200	200	#DIV/0!
560-1000	Membership Dues	10,890	10,835	10,775	10,650	11,025	250	2.32%
560-1500	Training	1,372	434	1,300	600	1,300	0	0.00%
560-2000	Subscriptions	0	0	200	0	200	0	0.00%
650-2000	Miscellaneous Equipment	0	0	100	0	0	(100)	-100.00%
910-9000	Miscellaneous Expenses	16	0	100	50	100	0	0.00%
910-9200	Miscellaneous Tourism Expenses	10,500	13,500	12,500	2,000	10,000	(2,500)	-20.00%
910-9300	Economic Development Expenses	245	0	16,000	7,500	31,000	15,000	93.75%
910-9400	Grant Disbursement	0	0	0	25,000	0	0	#DIV/0!
	TOTAL OPERATIONS	72,927	67,389	93,975	77,500	107,825	13,850	14.74%
	TOTAL EXPENDITURES	109,996	108,825	138,605	123,560	163,675	25,070	18.09%
	REVENUE (OVER) UNDER EXPENDITURES	(45,432)	(47,811)	(63,605)	(78,560)	(113,675)		

Planning, Zoning and Code Enforcement Account (Fund 100, Department 006)

Account #	Account Description	Actual FY18-19	Actual FY19-20	Budget FY20-21	Est. Act. FY20-21	Budget FY21-22	Variance (\$)	Variance (%)
Revenues and Transfers In								
380-9000	Miscellaneous Revenue	0	172	0	50	0	0	#DIV/0!
	TOTAL REVENUES	0	172	0	50	0	0	#DIV/0!
Expenditures and Transfers Out								
Personnel								
410-1000	Salaries - Regular	120,889	126,493	130,000	135,000	100,000	(30,000)	-23.08%
410-2000	Salaries - Overtime	1,763	1,550	2,000	3,000	0	(2,000)	-100.00%
410-3000	Unused Sick Time/GHIP	1,573	1,891	2,000	2,000	1,600	(400)	-20.00%
450-1000	Group Insurance	27,248	28,873	37,000	35,000	32,000	(5,000)	-13.51%
450-1200	Retiree Health Insurance	7,300	11,000	11,500	12,400	14,000	2,500	21.74%
450-1100	Health Savings Plan Contribution	852	869	1,000	1,000	2,000	1,000	100.00%
450-2000	Unemployment Taxes	123	159	600	250	300	(300)	-50.00%
450-2500	Workers Compensation Insurance	2,035	1,639	2,300	1,500	1,800	(500)	-21.74%
470-1000	Uniform Allowance	0	0	200	0	0	(200)	-100.00%
470-1500	Mileage	35	23	200	100	0	(200)	-100.00%
	TOTAL PERSONNEL	161,818	172,497	186,800	190,250	151,700	(35,100)	-18.79%
Operations								
510-1000	R & M Equipment - Contractual	1,194	0	1,000	0	1,000	0	0.00%
530-1500	Engineering Fees	0	0	2,000	1,000	2,000	0	0.00%
530-2000	Legal Fees	19,487	8,432	34,000	34,000	34,000	0	0.00%
530-3000	IT Support	75	639	750	1,200	1,200	450	60.00%
530-4000	Consultation/Contractual	45,387	53,724	243,500	62,200	214,500	(29,000)	-11.91%
550-1000	Postage Expenses	435	435	900	600	900	0	0.00%
550-1500	Communications	401	564	800	500	800	0	0.00%
550-2000	Publishing Fees	802	1,577	1,850	1,200	1,750	(100)	-5.41%
550-2500	Printing Fees	0	22	250	150	250	0	0.00%
550-3000	Recruitment	0	0	200	200	200	0	0.00%

Planning, Zoning and Code Enforcement Account (Fund 100, Department 006)

Account #	Account Description	Actual FY18-19	Actual FY19-20	Budget FY20-21	Est. Act. FY20-21	Budget FY21-22	Variance (\$)	Variance (%)
560-1000	Membership Dues	6,275	6,590	7,575	1,075	7,575	0	0.00%
560-1500	Training	2,244	2,148	5,585	775	5,385	(200)	-3.58%
560-2000	Subscriptions	933	933	1,175	745	1,175	0	0.00%
560-2500	Reference Materials/Manuals	463	489	1,575	1,267	1,625	50	3.17%
560-3000	Software	4,322	5,157	5,750	5,900	5,950	200	3.48%
650-1000	Office Supplies	839	386	1,600	1,200	1,500	(100)	-6.25%
650-2000	Misc. Equipment	971	210	750	695	700	(50)	-6.67%
910-9000	Misc. Expenses	341	782	12,800	8,500	12,800	0	0.00%
	TOTAL OPERATIONS	84,169	82,088	322,060	121,207	293,310	(28,750)	-8.93%
Capital								
800-1500	Purchase - Equipment	0	1,281	2,800	4,081	1,500	(1,300)	-46.43%
	TOTAL CAPITAL	0	1,281	2,800	4,081	1,500	(1,300)	-46.43%
Interfund Transfers								
950-1800	Transfer to MERF	2,100	3,800	3,200	3,200	3,200	0	0.00%
950-2000	Transfer to Capital Repl. Fund	2,500	2,500	2,500	2,500	2,500	0	0.00%
	TOTAL INTERFUND TRANSFERS	4,600	6,300	5,700	5,700	5,700	0	0.00%
	TOTAL EXPENDITURES	250,587	262,166	517,360	321,238	452,210	(65,150)	-12.59%
	REVENUE (OVER) UNDER EXPENDITURES	(250,587)	(261,994)	(517,360)	(321,188)	(452,210)		

Tax Increment Financing District No. 2 Fund (Fund 208, Department 000)

Account #	Account Description	Actual FY18-19	Actual FY19-20	Budget FY20-21	Est. Act. FY20-21	Budget FY21-22	Variance (\$)	Variance (%)
Beginning Fund Balance				1,091,927	1,119,895	1,059,077		
Revenues and Transfers In								
310-1000	Property Taxes	220,717	230,595	235,000	236,492	240,000	5,000	2.1%
340-4500	ITEP Grant Proceeds	0	0	0	0	0	0	#DIV/0!
380-1000	Interest Revenue	15,884	17,291	10,000	4,000	4,000	(6,000)	-60.0%
380-2000	TIF Subsidy Repayment	2,000	0	0	0	0	0	#DIV/0!
380-3000	Donations	100	0	0	0	0	0	#DIV/0!
	TOTAL REVENUES	238,701	247,886	245,000	240,492	244,000	(1,000)	-0.4%
Expenditures and Transfers Out								
Personnel								
410-1000	Salaries - Regular	11,125	16,886	17,000	17,000	18,000	1,000	5.9%
410-3000	Unused Sick Time/GHIP	136	213	300	300	300	0	0.0%
450-1000	Group Insurance	1,959	2,163	3,600	3,300	3,400	(200)	-5.6%
450-1100	Health Savings Plan Contribution	189	271	300	300	360	60	20.0%
	TOTAL PERSONNEL	13,409	19,533	21,200	20,900	22,060	860	4.1%
Operations								
530-1500	Engineering Fees	0	37,267	1,000	2,500	2,000	1,000	100.0%
530-2000	Legal Fees	1,581	3,322	15,000	5,000	10,000	(5,000)	-33.3%
530-4000	Professional Fees	0	7,685	18,000	2,500	25,000	7,000	38.9%
560-1000	Membership Dues	650	650	700	650	700	0	0.0%
560-1500	Training	347	0	1,500	400	1,000	(500)	-33.3%
590-2000	Lease/Rent Expense	0	0	3,000	2,000	3,000	0	0.0%
590-2700	Building Renovation - Committed	58,885	136,730	96,154	193,502	144,558	48,404	50.3%
590-2800	Building Renovation - Uncommitted	0	0	50,000	25,000	100,000	50,000	100.0%
650-2000	Miscellaneous Equipment	0	0	1,500	1,000	1,500	0	0.0%
910-9000	Miscellaneous Expense	8,408	3,595	19,200	12,890	18,200	(1,000)	-5.2%
	TOTAL OPERATIONS	69,871	189,249	206,054	245,442	305,958	99,904	48.5%

Tax Increment Financing District No. 2 Fund (Fund 208, Department 000)

Account #	Account Description	Actual FY18-19	Actual FY19-20	Budget FY20-21	Est. Act. FY20-21	Budget FY21-22	Variance (\$)	Variance (%)
Capital								
800-2000	Purchase - Building/Property	0	0	40,000	0	40,000	0	0.0%
800-5000	Purchase - Improvements Construction	101,462	50,470	673,000	14,468	515,000	(158,000)	-23.5%
800-5100	Purchase - Improvements Engineering	18,536	0	135,000	20,500	130,000	(5,000)	-3.7%
800-5200	Purchase - Improvements Legal	0	0	10,000	0	10,000	0	0.0%
	TOTAL CAPITAL	119,998	50,470	858,000	34,968	695,000	(163,000)	-19.0%
	TOTAL EXPENDITURES	203,278	259,252	1,085,254	301,310	1,023,018	(62,236)	-5.7%
	REVENUE (OVER) UNDER EXPENDITURES	35,423	(11,366)	(840,254)	(60,818)	(779,018)		
Ending Fund Balance						280,059		