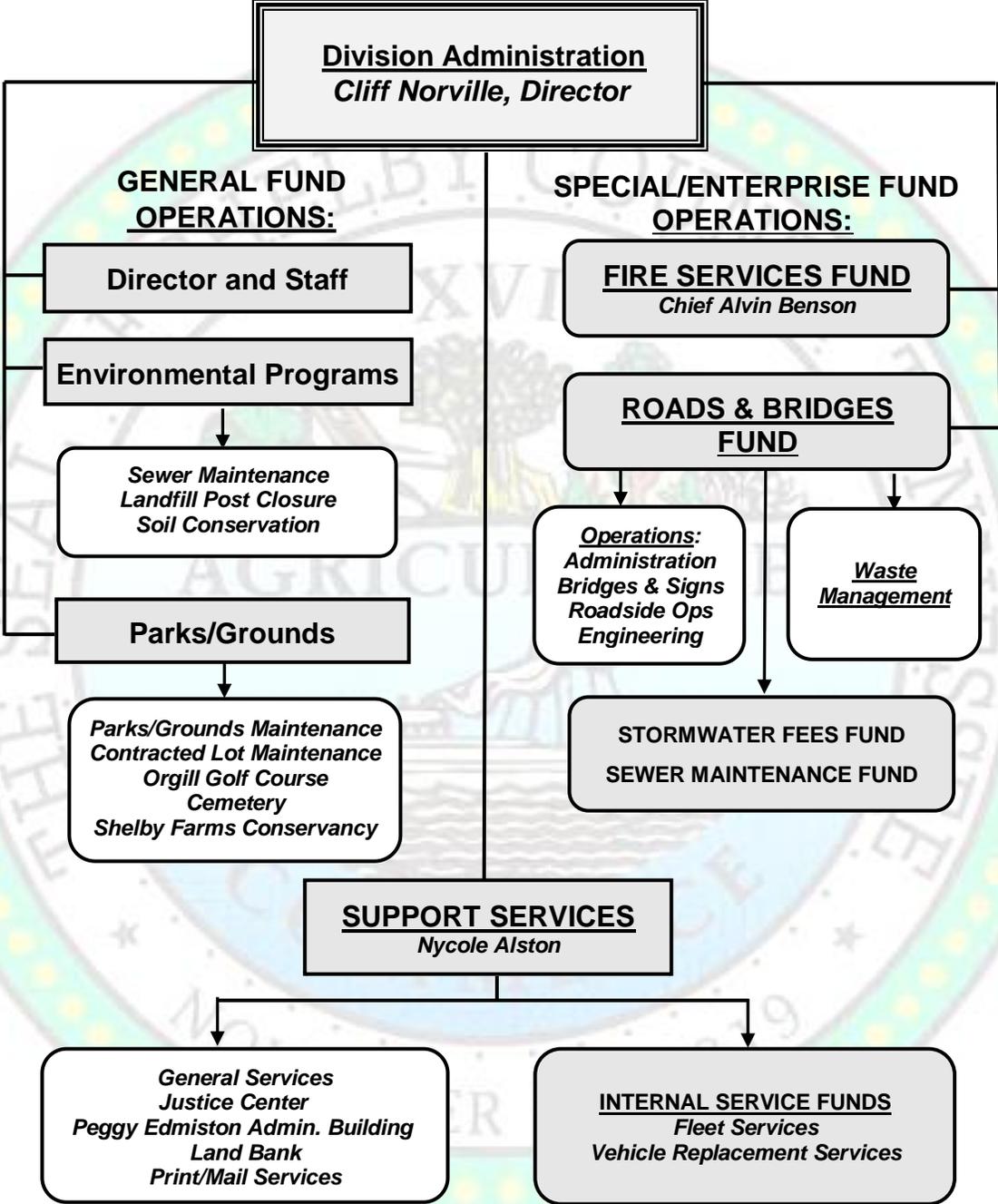


# PUBLIC WORKS



# PUBLIC WORKS

## Division Organizational Chart by Program



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**Division Overview FY 21**

**DIVISION MISSION STATEMENT AND STRATEGIC GOALS**

To provide services to Shelby County that protect and promote environmental quality, preserve county infrastructure of land, roads and buildings, and ensure effective emergency response systems. The Division aims to maximize efficiency and minimize various costs of county operations through centralization, utilization of technology, and outsourcing or other methods.

The Division of Public Works supports the following County strategic goals:



***Strategy 2: Enhance Public Safety and Support Criminal Justice Reform***

- [2-a] Support effective jail diversion programs for adult non-violent offenders with substance abuse or mental health issues to reduce detention costs and promote rehabilitation.
- [2-b] Reduce the jail population by reforming the bail system to reduce or eliminate bail for individuals who don't pose a public safety risk and can be expected to show up for trial.
- [2-c] Provide programs that promote adult re-entry strategies to reduce recidivism after arrest or incarceration.
- [2-d] Reduce the number of youth that interact with the criminal justice system by implementing new diversion programs that focus on providing assistance and help to youth involved in minor crimes.
- [2-e] Reduce the recidivism rate of kids who are detained and in county custody.
- [2-f] Administer equitable civil and criminal justice court systems.
- [2-g] Provide programs that advocate for victims of crime and prevent abuse in vulnerable populations.
- [2-h] Provide effective law enforcement and improve the detention facilities for youths and adults.
- [2-i] Provide effective disaster preparedness and 911 emergency response systems.
- [2-j] Ensure public safety through enforcement of fire, environmental, construction and zoning codes and regulations.



***Strategy 5: Provide Effective Governance and Sound Stewardship for County Resources***

- [5-a] Ensure financial stability through sound oversight of fiscal operations, taxation, debt management, and revenue collections. Maintain all records of public transactions as required by the State.
- [5-b] Preserve and maintain county infrastructure of roads, bridges, buildings, and technical systems for current and future operations.
- [5-c] Maximize efficiency and minimize cost of operations through centralization, utilization of technology, outsourcing, or other methods.
- [5-d] Build trust and confidence in government through transparent, accessible, and responsive interactions with all internal and external customers.
- [5-e] Enhance the capabilities and foster the professionalism of the employee workforce through equitable compensation, training programs, and succession planning.
- [5-f] Actively seek alternative funding sources through fees, grants, or community partners to provide county services.

**DEPARTMENTAL MISSION/GOALS:**

The strategic goals of the division are achieved through the following departmental structure:

**3001 Director & Staff** – To provide fiscal, strategic, and operational direction for all departments within the Public Works Division.

**3004 Environmental Programs** – To protect the health, safety and general welfare of citizens by providing sanitary sewer services to subdivisions and schools within Shelby County, promoting soil conservation to

## PUBLIC WORKS

*Cliff Norville, Director*

County landowners, and monitoring County landfills and groundwater to ensure a clean water environment. The Stormwater program provides protection from the adverse impact of uncontrolled storm water drainage and the discharge of pollutants into receiving water.

**3008 Fire Department** – To protect the lives and property of the people of Shelby County from fires, natural disasters, and hazardous materials incidents and to save lives by providing emergency medical services and prevention education programs. The Department covers 323 square miles that include over 43,144 commercial and residential structures and about 152,000 citizens.

**3010 Roads & Bridges** – To identify and oversee the public infrastructure needs for the County and responding to those needs with an approach that is environmentally sound. The Department initiates and manages the design of system improvements necessary as maintenance issues arise and growth patterns emerge. Staff is responsible for many activities that preserve County infrastructure such as the following: preparation of design contracts for roads, bridges and buildings and oversight of consultants; review of all CIP and development construction plans and for technical adequacy, traffic control and permits; for oversight of construction contracts to verify quality of work and proper payment to contractors; administration of program requirements for the EPA NPDES, Phase II; monitoring of Walnut Grove methane gas elimination system; coordination for FEMA insurance rate maps and flood plain program; maintenance and preparation of dams and levees for periodic inspection by state.

**3016 Parks and Grounds Maintenance** – To acquire, develop and maintain public parks, playgrounds, recreation centers, and conservation areas for availability to the residents of Shelby County. This department aims to promote and preserve the health and general welfare of the citizens within Shelby County by maintaining these public recreation areas and encouraging orderly development and conservation of natural resources.

**3019 Fleet Services** - Operates as an internal service fund providing vehicle and equipment maintenance and fueling services for all vehicles and equipment that currently comprise the fleet at Shelby County Government to ensure safe and efficient operations. The Fleet Vehicle Replacement program provides a system for funding and purchasing these vehicles as needed.

**3021 Waste Management** – To provide waste disposal for Area 10 Compound (East Complex). Dead Animal pick-up is also included in their tasks with responsibility for disposal of dead animals from roadways, veterinary clinics and rural livestock areas as well.

**3073 Support Services** – To provide maintenance, repairs, mail & printing services, in-house construction, utilities management, tire recycling, parking for County employees, capital improvement projects, janitorial services and disposal of tax-acquired properties.



*The Peggy W. Edmiston Administration Building, centrally located at 1075 Mullins Station Road, houses various county services and agencies.*

*Built in 1935 as the Shelby County Hospital and Health Care Center, this building is one of many aging county facilities maintained by Support Services. A \$2.8 million renovation to the area that houses the Assessor's Office began in FY18 with CIP funding.*

**FY21 Budget Highlights**

**BUDGETARY ISSUES/TRENDS:**

- The inventory of County owned properties remains high, requiring a need to maintain the present funding for property maintenance of the lots.
- Due to the age of many County facilities, building maintenance costs have increased as refurbishment or replacement becomes necessary. This factor will increase long term needs for capital Improvement funding in addition to recurring operating repair costs

**General Fund – Public Works**

<b>Summary</b>	<b>FY19 Actual</b>	<b>FY20 Amended *</b>	<b>FY21 Proposed</b>	<b>FY21-20 Var</b>
Revenue	2,037,209	2,992,974	2,758,491	(234,484)
Total Personnel	11,492,302	11,995,483	11,254,449	(741,035)
O&M	11,895,991	13,560,595	11,504,018	(2,056,576)
Affiliated Organizations	825,848	825,848	1,075,848	250,000
Other Financing Sources	1,000	100,000	100,000	-
Net Transfers	(14,830)	(9,540)	(9,540)	-
<b>Net Expenditures</b>	<b>(22,190,763)</b>	<b>(23,298,492)</b>	<b>(20,985,364)</b>	<b>2,313,127</b>

*\*Excludes carry forwards and one time expenditures*

**CHANGES TO MAJOR CATEGORIES**

- **Revenue:** Projected decrease in FY2021 revenue is based on historical collections.
- **Personnel:** Decrease is based on county-wide reductions in personnel budget through the elimination of vacant positions and reduction of variances between position budgets and actual salaries.
- **O&M:** Decrease is based on county-wide reductions in operating expenditures.

# GENERAL FUND

<b>PERSONNEL</b>					
	<b>Current</b>	<b>FY 2021 New Request</b>			
			<b>% Change</b>		
<b>FTE</b>	161.0	0.0	0.0%		
<b>Base Salary</b>	9,017,278	-	0.0%		
<b>Fringe</b>	3,296,249	-			
	12,313,527	-	0.0%		
		<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2020 <sup>(2)</sup></b>
Total Budgeted Personnel <sup>(1)</sup>		10,679,470	11,622,278	12,000,908	11,870,231
Actual Under-spending		610,640	685,144	991,861	920,508
<b><u>Vacancy Overview</u></b>					
		<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2020</b>
Budgeted FTEs		161.0	162.0	162.0	161.0
Monthly Average Vacancies		7.1	6.1	11.1	8.3
Actual Unspent as a % of Total Personnel		5.7%	5.9%	8.3%	7.8%

<b>OPERATING &amp; MAINTENANCE</b>							
	<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2020 <sup>(2)</sup></b>	<b>FY 2021 Request</b>	<b>\$ Change</b>	<b>% Change</b>
Adopted Budget	13,301,474	13,023,873	13,573,638	13,502,106	13,415,184	(86,922)	-0.6%
Amended Budget	13,163,312	13,110,737	14,012,005	13,978,393			
Actual	10,963,239	11,693,327	11,895,991	9,420,060			
Variance	2,200,073	1,417,410	2,116,014	4,558,333			
<b>% Unspent O&amp;M</b>	16.7%	10.8%	15.1%				
	<b>% of O&amp;M Budget Expended as of 3/31/20 <sup>(3)</sup></b>			67.4%			

(1) Total personnel includes base salary, other compensation, fringe, and restricted salaries.

(2) As of 3/31/2020 Month-end close

(3) Normalized spend rate for 9 months = 75%

**FY 2021 Budgetary Considerations**

**New Budget Request Summary**

		<u># of New Positions</u>	<u>Base Salaries</u>	<u>Fringe Benefits</u>	<b>FY21</b> <u>TOTAL</u>
SALARIES:	<i>Permanent</i>		-	-	\$ -
	<i>Temporary</i>		-	-	\$ -
	<b>TOTAL SALARIES</b>	<b>0</b>	-	-	\$ -
OTHER COMPENSATION:					\$ -
<b>O&amp;M:</b>					\$ -
REVENUE: <i>(subtract from cost)</i>					\$ -
<b>TOTAL FY21 NEW REQUEST:</b>					\$ -

**FTE Count – 5 Year History**

Fund	Dept	Dept Description	FY16 Budget	FY17 Budget	FY18 Budget	FY19 Budget	FY20 Adopted	FY21 Request	
<b>GENERAL FUND</b>									
010	30	Public Works	156.0	161.0	162.0	162.0	161.0	0.0	-
<b>FTE Changes</b>				<b>+5.0</b>	<b>+1.0</b>		<b>-1.0</b>	<b>\$0</b>	

**FY17** - Added 5.0 FTEs: (2) Steam & Refrigeration Engineer, (1) Manager A, (1) Painter II, and (1) Maintenance Mechanic transferred to Support Services from Juvenile Court.

**FY18** - Added 1.0 FTE: (1) Senior Manager to manage preventative maintenance of County buildings.

**FY20** - Removed 1.0 FTE: (1) Manager A transferred from Support Services to Special Revenue Fund Roads & Bridges.

# FTE Vacancy Overview

<u>Total FTEs:</u>		Budgeted Vacancies <sup>(1)</sup>	Budgeted	Actual Under-	Variance	Actual
FISCAL	Monthly Avg		Vacancy Savings	spending	(Add'l Unspent)	Underspent as % of Total Personnel
2017	161.0	6.9	\$ 459,090	\$ 610,640	\$ 151,550	1.6%
2018	162.0	6.7	\$ 459,090	\$ 685,144	\$ 226,054	1.6%
2019	161.9	6.8	\$ 483,255	\$ 991,861	\$ 508,606	2.3%
2020	161.1	5.0	\$ 362,441 <i>9mo alloc.</i>	\$ 920,508	\$ 558,066	2.1%
			\$ 483,255 <i>full year</i>			

*FY2020 YTD as of 3/31/2020*  
*Positive = Underspending was more than budgeted.*

<u>Vacant FTEs</u>													
FISCAL	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	Monthly Avg
	1	2	3	4	5	6	7	8	9	10	11	12	
2017	9.0	11.0	10.0	5.0	5.0	5.0	5.0	7.0	6.0	8.0	7.0	7.0	7.1
2018	7.0	6.0	5.0	4.0	2.0	3.0	5.0	6.0	7.0	7.0	8.0	13.0	6.1
2019	15.0	15.0	13.0	11.0	9.0	9.0	11.0	9.0	10.0	10.0	10.0	11.0	11.1
2020	10.0	9.0	8.0	8.0	7.0	7.0	9.0	9.0	8.0				8.3

(1) Budgeted vacancies calculated based on mean personnel costs divided by total budgeted vacancy savings.

**Operating Changes – 5 Year History (Adopted Budget)**

Fund	Dept	Dept Description	FY16 Adopted	FY17 Adopted	FY18 Adopted	FY19 Adopted	FY20 Adopted	FY21 Request
<b>GENERAL FUND</b>								
	30	Public Works	10,775,389	13,301,474	13,023,873	13,573,638	13,502,106	13,415,184
<b>Operating &amp; Maintenance Changes</b>			<b>-</b>	<b>2,526,085</b>	<b>(277,601)</b>	<b>549,765</b>	<b>(71,532)</b>	<b>(86,922)</b>
<b>FY17</b>	1,317,779	Increase in Vacant Property Maintenance as part of blight control measures						
	371,600	Budget for costs of utility services transferred from Juvenile Court						
	279,368	Increase in outsourced printing for Mail & Printing Services which varies due to County need						
	131,637	Increase in interfund services						
	112,146	Various other net increases						
	109,458	Increase in Equipment Maintenance includin part transferred from Juvenile Court						
	103,597	Increase in operational materials including approved increase request						
	100,500	Increase in mail & postage for Mail & Printing Services which varies due to County need						
	<u>2,526,085</u>							
<b>FY18</b>	203,834	Increase in interfund services						
	25,348	Various other net increases						
	(242,500)	Decrease in vacant property maintenance including an offset for reimbursement from Corrections						
	<u>(264,283)</u>	Decrease in mail & postage for Mail & Printing Services which varies due to County need						
	(277,601)							
<b>FY19</b>	253,459	Increase in equipment maintenance						
	113,180	Increase in waste removal for Millington Treatment Services						
	100,000	Increase for 1060 Madison parking rent						
	80,203	Increase in mail services for Mail & Printing Services which varies due to County need						
	<u>2,923</u>	Various other net increases						
	549,765							
<b>FY20</b>	102,092	Increase in outsourced printing for Mail & Printing Services which varies due to County need						
	(18,174)	Various other net decreases						
	(27,873)	Decrease in interfund services						
	<u>(127,577)</u>	Decrease in vacant property maintenance						
	(71,532)							
<b>FY21</b>	83,000	Increase in equipment maintenance						
	10,952	Various other net increases						
	(44,113)	Decrease in outsourced printing for Mail & Printing Services which varies due to County need						
	(60,079)	Decrease in mail services for Mail & Printing Services which varies due to County need						
	<u>(76,682)</u>	Decrease in operational materials including General Services which varies due to County need						
	(86,922)							

Public Works - 30

Budget Overview

Account	2017				2018				2019				2020				2020	2021	2020-2021	
	Budget	Actual	Variance	Act %	Budget	Actual	Variance	Act %	Budget	Actual	Variance	Act %	Budget	Actual	Variance	75%	Excl 1-Time	Preliminary	Variance	%
4340 - State Of Tennessee Reimbursements	-	-	-	0%	-	-	-	0%	-	-	-	0%	-	15,654	15,654	100%	-	-	-	0.0%
<b>43 - Intergov Revenues-State of Tennessee</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>	<b>-</b>	<b>15,654</b>	<b>15,654</b>	<b>100%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
4411 - Memphis Cost Reimbursements	1,200,000	1,116,881	(83,119)	93%	400,000	757,886	357,886	189%	400,000	415,146	15,146	104%	400,000	340,283	(59,717)	85%	400,000	374,880	(25,120)	-6.3%
<b>44 - Intergov Revenues-Federal &amp; Local</b>	<b>1,200,000</b>	<b>1,116,881</b>	<b>(83,119)</b>	<b>93%</b>	<b>400,000</b>	<b>757,886</b>	<b>357,886</b>	<b>189%</b>	<b>400,000</b>	<b>415,146</b>	<b>15,146</b>	<b>104%</b>	<b>400,000</b>	<b>340,283</b>	<b>(59,717)</b>	<b>85%</b>	<b>400,000</b>	<b>374,880</b>	<b>(25,120)</b>	<b>-6.3%</b>
4503 - Printing Services External Sales & Services	30,000	24,721	(5,279)	82%	30,000	24,255	(5,745)	81%	25,000	32,380	7,380	130%	25,000	25,106	106	100%	25,000	30,000	5,000	20.0%
4513 - Printing Services Internal Sales & Services	332,105	192,283	(139,822)	58%	262,691	190,764	(71,928)	73%	321,845	165,964	(155,881)	52%	338,478	73,185	(265,293)	22%	338,478	305,153	(33,326)	-9.8%
4514 - Mail Services-Internal Services	178,037	100,234	(77,803)	56%	100,184	89,655	(10,529)	89%	197,187	76,550	(120,637)	39%	272,900	67,044	(205,856)	25%	272,900	225,965	(46,935)	-17.2%
4520 - Support Services Work	62,100	16,514	(45,586)	27%	51,430	16,551	(34,879)	32%	90,000	12,091	(77,909)	13%	37,800	-	(37,800)	0%	37,800	34,800	(3,000)	-7.9%
4524 - Support Svcs Work External	-	7,654	7,654	100%	-	-	-	0%	-	-	-	0%	-	-	-	0%	-	-	-	0.0%
4541 - Outside Sales	387,000	292,188	(94,812)	76%	312,500	261,483	(51,017)	84%	456,796	326,818	(129,978)	72%	456,796	180,956	(275,840)	40%	456,796	343,860	(112,936)	-24.7%
4546 - Cafeteria Sales	45,000	42,623	(2,377)	95%	40,000	51,483	11,483	129%	72,000	45,715	(26,285)	63%	72,000	23,978	(48,022)	33%	72,000	50,000	(22,000)	-30.6%
4551 - Rental Income	33,000	59,892	26,892	181%	39,000	51,186	12,186	131%	52,000	44,984	(7,016)	87%	52,000	33,904	(18,096)	65%	52,000	43,483	(8,517)	-16.4%
4598 - Sales Taxes Remitted	(2,500)	(12,370)	(9,870)	495%	(2,800)	(3,606)	(806)	129%	(10,000)	(3,628)	6,372	36%	(4,000)	(2,021)	1,979	51%	(4,000)	(4,000)	-	0.0%
<b>45 - Charges for Services</b>	<b>1,064,742</b>	<b>723,739</b>	<b>(341,003)</b>	<b>68%</b>	<b>833,005</b>	<b>681,770</b>	<b>(151,235)</b>	<b>82%</b>	<b>1,204,828</b>	<b>700,873</b>	<b>(503,955)</b>	<b>58%</b>	<b>1,250,974</b>	<b>402,153</b>	<b>(848,822)</b>	<b>32%</b>	<b>1,250,974</b>	<b>1,029,261</b>	<b>(221,714)</b>	<b>-17.7%</b>
4601 - Fees & Permits	585,000	1,986,047	1,401,047	339%	1,345,000	1,655,197	310,197	123%	1,405,920	700,624	(705,296)	50%	1,205,500	893,882	(311,618)	74%	1,205,500	1,203,500	(2,000)	-0.2%
4658 - DUI Litter Program Fees	65,000	17,685	(47,315)	27%	60,000	129	(59,871)	0%	-	-	-	0%	-	-	-	0%	-	-	-	0.0%
<b>46 - Fines, Fees &amp; Permits</b>	<b>650,000</b>	<b>2,003,732</b>	<b>1,353,732</b>	<b>308%</b>	<b>1,405,000</b>	<b>1,655,326</b>	<b>250,326</b>	<b>118%</b>	<b>1,405,920</b>	<b>700,624</b>	<b>(705,296)</b>	<b>50%</b>	<b>1,205,500</b>	<b>893,882</b>	<b>(311,618)</b>	<b>74%</b>	<b>1,205,500</b>	<b>1,203,500</b>	<b>(2,000)</b>	<b>-0.2%</b>
4731 - Reimbursement Non-Govt Entity	2,000	140,177	138,177	7009%	140,000	116,128	(23,872)	83%	130,000	214,753	84,753	165%	130,000	103,568	(26,432)	80%	130,000	145,000	15,000	11.5%
4799 - Miscellaneous Other Revenue	120,000	5,751	(114,249)	5%	6,000	3,255	(2,745)	54%	6,000	5,379	(621)	90%	6,000	9,171	3,171	153%	6,000	5,500	(500)	-8.3%
<b>47 - Other Revenue</b>	<b>122,000</b>	<b>145,928</b>	<b>23,928</b>	<b>120%</b>	<b>146,000</b>	<b>119,383</b>	<b>(26,617)</b>	<b>82%</b>	<b>136,000</b>	<b>220,132</b>	<b>84,132</b>	<b>162%</b>	<b>136,000</b>	<b>112,738</b>	<b>(23,262)</b>	<b>83%</b>	<b>136,000</b>	<b>150,500</b>	<b>14,500</b>	<b>10.7%</b>
4805 - Interest Income	-	515	515	100%	500	793	293	159%	500	435	(65)	87%	500	219	(281)	44%	500	350	(150)	-30.0%
<b>48 - Investment Income</b>	<b>-</b>	<b>515</b>	<b>515</b>	<b>100%</b>	<b>500</b>	<b>793</b>	<b>293</b>	<b>159%</b>	<b>500</b>	<b>435</b>	<b>(65)</b>	<b>87%</b>	<b>500</b>	<b>219</b>	<b>(281)</b>	<b>44%</b>	<b>500</b>	<b>350</b>	<b>(150)</b>	<b>-30.0%</b>
<b>TOTAL REVENUE SOURCES</b>	<b>3,036,742</b>	<b>3,990,795</b>	<b>954,053</b>	<b>131%</b>	<b>2,784,505</b>	<b>3,215,158</b>	<b>430,653</b>	<b>115%</b>	<b>3,147,248</b>	<b>2,037,209</b>	<b>(1,110,039)</b>	<b>65%</b>	<b>2,992,974</b>	<b>1,764,929</b>	<b>(1,228,045)</b>	<b>59%</b>	<b>2,992,974</b>	<b>2,758,491</b>	<b>(234,484)</b>	<b>-7.8%</b>
9421 - Gain On Sale Fixed Assets	700,000	99,302	(600,698)	14%	200,000	66,298	(133,702)	33%	200,000	1,000	(199,000)	1%	100,000	42,868	(57,132)	43%	100,000	100,000	-	0.0%
<b>94 - Other Financial Sources</b>	<b>700,000</b>	<b>99,302</b>	<b>(600,698)</b>	<b>14%</b>	<b>200,000</b>	<b>66,298</b>	<b>(133,702)</b>	<b>33%</b>	<b>200,000</b>	<b>1,000</b>	<b>(199,000)</b>	<b>1%</b>	<b>100,000</b>	<b>42,868</b>	<b>(57,132)</b>	<b>43%</b>	<b>100,000</b>	<b>100,000</b>	<b>-</b>	<b>0.0%</b>
9626 - Transfer From Grant Funds	56,387	56,387	0	100%	35,170	35,170	-	100%	35,170	35,170	-	100%	40,460	100,000	59,540	247%	40,460	40,460	-	0.0%
<b>96 - Operating Transfers In</b>	<b>56,387</b>	<b>56,387</b>	<b>0</b>	<b>100%</b>	<b>35,170</b>	<b>35,170</b>	<b>-</b>	<b>100%</b>	<b>35,170</b>	<b>35,170</b>	<b>-</b>	<b>100%</b>	<b>40,460</b>	<b>100,000</b>	<b>59,540</b>	<b>247%</b>	<b>40,460</b>	<b>40,460</b>	<b>-</b>	<b>0.0%</b>
9990 - Budget Carryforward For Encumbrances	-	-	-	0%	-	-	-	0%	285,268	-	(285,268)	0%	234,423	-	(234,423)	0%	-	-	-	0.0%
9999 - Planned Fund Balance Decrease	-	-	-	0%	58,450	-	(58,450)	0%	-	-	-	0%	-	-	-	0%	-	-	-	0.0%
<b>99 - Planned Use of Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>	<b>58,450</b>	<b>-</b>	<b>(58,450)</b>	<b>0%</b>	<b>285,268</b>	<b>-</b>	<b>(285,268)</b>	<b>0%</b>	<b>234,423</b>	<b>-</b>	<b>(234,423)</b>	<b>0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>TOTAL OTHER SOURCES</b>	<b>756,387</b>	<b>155,689</b>	<b>(600,698)</b>	<b>21%</b>	<b>293,620</b>	<b>101,468</b>	<b>(192,152)</b>	<b>35%</b>	<b>520,438</b>	<b>36,170</b>	<b>(484,268)</b>	<b>7%</b>	<b>374,883</b>	<b>142,868</b>	<b>(232,015)</b>	<b>38%</b>	<b>140,460</b>	<b>140,460</b>	<b>-</b>	<b>0.0%</b>
<b>TOTAL APPROPRIATION SOURCES</b>	<b>3,793,129</b>	<b>4,146,485</b>	<b>353,356</b>	<b>109%</b>	<b>3,078,125</b>	<b>3,316,626</b>	<b>238,501</b>	<b>108%</b>	<b>3,667,686</b>	<b>2,073,379</b>	<b>(1,594,307)</b>	<b>57%</b>	<b>3,367,857</b>	<b>1,907,797</b>	<b>(1,460,061)</b>	<b>57%</b>	<b>3,133,434</b>	<b>2,898,951</b>	<b>(234,484)</b>	<b>-7.5%</b>
5102 - Salaries & Labor	7,346,481	6,936,228	(410,253)	94%	7,657,494	7,301,170	(356,323)	95%	8,055,481	7,308,313	(747,167)	91%	8,078,599	5,578,359	(2,500,240)	69%	8,078,599	7,883,423	(195,176)	-2.4%
5109 - Temporary Labor	542,603	505,666	(36,937)	93%	717,425	648,120	(69,305)	90%	763,641	834,605	70,964	109%	938,679	463,994	(474,685)	49%	938,679	607,192	(331,487)	-35.3%
5111 - Salaries Reimbursements	79,263	59,887	(19,376)	76%	126,831	-	(126,831)	0%	-	-	-	0%	-	-	-	0%	-	-	-	0.0%
<b>51 - Salaries-Regular Pay</b>	<b>7,968,347</b>	<b>7,501,782</b>	<b>(466,565)</b>	<b>94%</b>	<b>8,501,750</b>	<b>7,949,291</b>	<b>(552,459)</b>	<b>94%</b>	<b>8,819,122</b>	<b>8,142,918</b>	<b>(676,203)</b>	<b>92%</b>	<b>9,017,278</b>	<b>6,042,353</b>	<b>(2,974,925)</b>	<b>67%</b>	<b>9,017,278</b>	<b>8,490,614</b>	<b>(526,664)</b>	<b>-5.8%</b>
5212 - Top Performers Pay	-	-	-	0%	5,100	5,400	300	106%	-	5,000	5,000	100%	-	8,700	8,700	100%	-	-	-	0.0%
5230 - Out of Rank Pay	1,800	4,187	2,387	233%	1,800	6,174	4,374	343%	800,111	10,499	8,699	583%	1,800	11,101	9,301	617%	1,800	1,770	(30)	-1.6%
5234 - Other Supplemental Pay	-	-	-	0%	2,100	1,413	(687)	67%	-	-	-	0%	-	-	-	0%	-	-	-	0.0%

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Budget Overview

Account	2017				2018				2019				2020				2020	2021	2020-2021	
	Budget	Actual	Variance	Act %	Budget	Actual	Variance	Act %	Budget	Actual	Variance	Act %	Budget	Actual	Variance	75%	Excl 1-Time	Preliminary	Variance	%
5254 - Overtime	63,598	57,116	(6,482)	90%	93,398	85,746	(7,652)	92%	84,498	82,666	(1,832)	98%	52,098	47,699	(4,399)	92%	52,098	51,133	(965)	-1.9%
5266 - Longevity	98,293	92,365	(5,928)	94%	97,193	94,682	(2,511)	97%	98,193	91,268	(6,925)	93%	97,193	69,115	(28,078)	71%	97,193	94,784	(2,409)	-2.5%
5269 - Shift Differential	9,120	7,884	(1,236)	86%	9,120	8,076	(1,044)	89%	9,120	8,023	(1,097)	88%	9,120	6,066	(3,054)	67%	9,120	8,970	(150)	-1.6%
5281 - Retirement - Sick Pay	5,000	15,808	10,808	316%	7,000	13,853	6,853	198%	5,000	-	(5,000)	0%	5,000	-	(5,000)	0%	5,000	4,918	(82)	-1.6%
<b>52 - Salaries-Other Compensation</b>	<b>177,811</b>	<b>177,360</b>	<b>(451)</b>	<b>100%</b>	<b>215,711</b>	<b>215,344</b>	<b>(367)</b>	<b>100%</b>	<b>198,611</b>	<b>197,455</b>	<b>(1,156)</b>	<b>99%</b>	<b>165,211</b>	<b>142,680</b>	<b>(22,531)</b>	<b>86%</b>	<b>165,211</b>	<b>161,575</b>	<b>(3,636)</b>	<b>-2.2%</b>
5510 - Retirement Benefits - County	1,228,350	1,184,405	(43,945)	96%	1,604,245	1,544,754	(59,491)	96%	1,851,149	1,689,280	(161,870)	91%	1,763,558	1,233,258	(530,300)	70%	1,763,558	1,742,236	(21,322)	-1.2%
5511 - Other Post Employment Benefits	465,766	445,118	(20,649)	96%	429,585	413,655	(15,931)	96%	299,664	273,460	(26,204)	91%	189,039	109,726	(79,313)	58%	189,039	91,448	(97,592)	-51.6%
5515 - Social Security Employer Contributions	33,641	27,384	(6,258)	81%	44,480	39,932	(4,548)	90%	47,346	39,529	(7,817)	83%	58,198	36,613	(21,586)	63%	58,198	37,646	(20,552)	-35.3%
5516 - Medicare Employer Contributions	114,392	98,620	(15,772)	86%	121,436	106,569	(14,867)	88%	127,877	107,892	(19,986)	84%	130,751	83,952	(46,798)	64%	130,751	123,114	(7,637)	-5.8%
5520 - Group Life Insurance Benefit	30,782	45,983	15,201	149%	53,901	47,311	(6,590)	88%	56,703	52,980	(3,723)	93%	67,860	44,844	(23,016)	66%	67,860	66,221	(1,640)	-2.4%
5542 - Group Health Insurance - HRA	144,661	174,598	29,937	121%	235,733	238,086	2,353	101%	244,517	238,148	(6,370)	97%	259,227	195,079	(64,148)	75%	259,227	258,753	(474)	-0.2%
5543 - Group Health Insurance - HMO	886,249	794,003	(92,247)	90%	767,342	772,039	4,697	101%	769,300	686,799	(82,501)	89%	751,831	497,989	(253,842)	66%	751,831	693,687	(58,145)	-7.7%
5560 - Long Term Disability Benefit	23,509	22,040	(1,469)	94%	24,504	23,268	(1,236)	95%	25,778	24,901	(877)	97%	30,699	21,152	(9,547)	69%	30,699	29,957	(742)	-2.4%
5579 - Fringe Benefit Reimbursement	4,700	355	(4,345)	8%	32,432	-	(32,432)	0%	-	(388)	(388)	100%	-	-	-	0%	-	-	-	0.0%
5591 - On-Job-Injury Benefit Expense	47,334	43,773	(3,562)	92%	41,875	37,859	(4,016)	90%	35,276	31,160	(4,117)	88%	36,069	24,596	(11,473)	68%	36,069	33,962	(2,107)	-5.8%
5592 - Unemployment Compensation Benefit	13,017	12,500	(517)	96%	8,375	8,118	(257)	97%	8,821	8,171	(650)	93%	9,017	6,304	(2,714)	70%	9,017	8,491	(527)	-5.8%
<b>55 - Fringe Benefits</b>	<b>2,992,401</b>	<b>2,848,777</b>	<b>(143,624)</b>	<b>95%</b>	<b>3,363,908</b>	<b>3,231,589</b>	<b>(132,319)</b>	<b>96%</b>	<b>3,466,431</b>	<b>3,151,929</b>	<b>(314,502)</b>	<b>91%</b>	<b>3,296,249</b>	<b>2,253,512</b>	<b>(1,042,737)</b>	<b>68%</b>	<b>3,296,249</b>	<b>3,085,514</b>	<b>(210,735)</b>	<b>-6.4%</b>
5635 - Restricted Salaries	(459,090)	-	459,090	0%	(459,090)	-	459,090	0%	(483,255)	-	483,255	0%	(608,508)	-	608,508	0%	(483,255)	(483,255)	-	0.0%
<b>56 - Restricted Salaries</b>	<b>(459,090)</b>	<b>-</b>	<b>459,090</b>	<b>0%</b>	<b>(459,090)</b>	<b>-</b>	<b>459,090</b>	<b>0%</b>	<b>(483,255)</b>	<b>-</b>	<b>483,255</b>	<b>0%</b>	<b>(608,508)</b>	<b>-</b>	<b>608,508</b>	<b>0%</b>	<b>(483,255)</b>	<b>(483,255)</b>	<b>-</b>	<b>0.0%</b>
<b>TOTAL SALARIES</b>	<b>10,679,470</b>	<b>10,527,920</b>	<b>(151,550)</b>	<b>99%</b>	<b>11,622,278</b>	<b>11,396,224</b>	<b>(226,054)</b>	<b>98%</b>	<b>12,000,908</b>	<b>11,492,302</b>	<b>(508,606)</b>	<b>96%</b>	<b>11,870,231</b>	<b>8,438,546</b>	<b>(3,431,685)</b>	<b>71%</b>	<b>11,995,483</b>	<b>11,254,449</b>	<b>(741,035)</b>	<b>-6.2%</b>
6002 - Agricultural & Landscaping	85,552	71,292	(14,260)	83%	50,500	39,840	(10,660)	79%	92,519	57,679	(34,840)	62%	78,236	54,629	(23,607)	70%	78,236	25,297	(52,939)	-67.7%
6006 - Apparel - Employees	25,933	21,347	(4,586)	82%	31,167	24,830	(6,337)	80%	32,258	25,685	(6,573)	80%	31,433	26,001	(5,432)	83%	31,433	21,306	(10,127)	-32.2%
6014 - Custodial & Cleaning Supplies	217,480	207,756	(9,724)	96%	207,780	167,443	(40,337)	81%	245,404	211,238	(34,166)	86%	207,280	198,192	(9,088)	96%	207,280	188,030	(19,250)	-9.3%
6016 - Computer Supplies	8,064	7,661	(403)	95%	67,361	14,948	(52,413)	22%	24,164	18,418	(5,746)	76%	24,164	19,204	(4,960)	79%	24,164	21,032	(3,132)	-13.0%
6023 - Educational Supplies & Materials	-	-	-	0%	-	-	-	0%	-	-	-	0%	-	100	100	100%	-	-	-	0.0%
6024 - Employee Recognition Materials	500	635	135	127%	500	-	(500)	0%	500	-	(500)	0%	500	27	(473)	5%	500	456	(44)	-8.8%
6026 - Expendable Furnishings & Equipment	55,084	45,083	(10,001)	82%	46,332	44,408	(1,924)	96%	25,277	45,609	20,332	180%	32,032	11,620	(20,412)	36%	32,032	14,534	(17,498)	-54.6%
6027 - Expendable Computer/Telecom Furnishings	4,599	1,203	(3,396)	26%	3,899	1,944	(1,955)	50%	19,599	14,473	(5,126)	74%	1,696	11,443	9,747	675%	1,696	1,514	(182)	-10.7%
6028 - Food Products	-	2,547	2,547	100%	-	-	-	0%	-	-	-	0%	-	-	-	0%	-	-	-	0.0%
6042 - Materials - Operational	552,126	352,066	(200,060)	64%	398,334	293,962	(104,372)	74%	609,529	350,409	(259,120)	57%	558,004	299,380	(258,624)	54%	608,004	525,083	(82,921)	-13.6%
6052 - Office Supplies	21,466	12,461	(9,005)	58%	23,916	10,746	(13,170)	45%	24,766	12,902	(11,864)	52%	25,266	22,401	(2,865)	89%	25,266	20,762	(4,504)	-17.8%
6054 - Paper Products	90,874	47,529	(43,345)	52%	63,774	57,387	(6,387)	90%	115,774	74,163	(41,611)	64%	93,774	35,146	(58,628)	37%	93,774	84,962	(8,812)	-9.4%
6056 - Parts Purchases	196,144	76,451	(119,693)	39%	139,639	92,412	(47,227)	66%	258,094	68,414	(189,680)	27%	137,544	76,457	(61,087)	56%	137,544	102,594	(34,950)	-25.4%
6060 - Petroleum Products	51,906	12,544	(39,362)	24%	13,906	13,065	(841)	94%	33,906	5,658	(28,248)	17%	18,626	6,341	(12,285)	34%	18,626	8,374	(10,252)	-55.0%
6064 - Photos, Maps & Blueprint Supplies	1,780	-	(1,780)	0%	1,730	-	(1,730)	0%	1,730	-	(1,730)	0%	1,730	-	(1,730)	0%	1,730	1,577	(153)	-8.8%
6072 - Safety Supplies	10,100	7,805	(2,295)	77%	9,500	7,128	(2,372)	75%	10,000	21,307	11,307	213%	293,375	6,505	(286,870)	2%	10,000	8,871	(1,129)	-11.3%
<b>60 - Supplies &amp; Materials</b>	<b>1,321,608</b>	<b>866,380</b>	<b>(455,228)</b>	<b>66%</b>	<b>1,058,338</b>	<b>768,114</b>	<b>(290,224)</b>	<b>73%</b>	<b>1,493,520</b>	<b>905,955</b>	<b>(587,565)</b>	<b>61%</b>	<b>1,503,660</b>	<b>767,447</b>	<b>(736,213)</b>	<b>51%</b>	<b>1,270,285</b>	<b>1,024,390</b>	<b>(245,895)</b>	<b>-19.4%</b>
6402 - Bank Fees And Credit Card Costs	5,000	4,244	(756)	85%	7,000	5,302	(1,698)	76%	4,000	5,093	1,093	127%	4,000	3,626	(374)	91%	4,000	59	(3,941)	-98.5%
6404 - Advertising And Legal Notices	91,570	60,419	(31,151)	66%	61,715	54,850	(6,865)	89%	67,620	56,415	(11,205)	83%	65,620	50,053	(15,567)	76%	65,620	61,868	(3,752)	-5.7%
6405 - Bad Debts & Cash Short/Over	-	3,205	3,205	100%	-	(290)	(290)	100%	-	(1)	(1)	100%	-	(0)	(0)	100%	-	-	-	0.0%
6418 - Dues & Memberships - Individual	800	305	(495)	38%	900	311	(589)	35%	900	-	(900)	0%	900	1,650	750	183%	900	547	(353)	-39.2%
6428 - Freight, Shipping & Storage	9,235	15,258	6,023	165%	19,735	17,807	(1,928)	90%	139,735	73,005	(66,730)	52%	49,735	53,328	3,593	107%	49,735	27,110	(22,625)	-45.5%
6430 - Goods For Resale	40,975	29,297	(11,678)	71%	35,975	32,726	(3,249)	91%	39,975	27,045	(12,930)	68%	39,975	34,852	(5,123)	87%	39,975	475	(39,500)	-98.8%
6433 - Hospitality Expenses	5,400	935	(4,465)	17%	6,950	4,236	(2,714)	61%	8,146	5,286	(2,860)	65%	7,063	4,412	(2,651)	62%	7,063	3,052	(4,011)	-56.8%
6436 - Insurance - Property & Liability	36,964	29,780	(7,184)	81%	36,464	29,377	(7,087)	81%	36,464	31,181	(5,283)	86%	36,464	30,014	(6,450)	82%	36,464	13,338	(23,126)	-63.4%
6440 - Laundry & Dry Cleaning Services	5,400	1,422	(3,978)	26%	5,400	527	(4,873)	10%	5,400	22	(5,378)	0%	5,400	-	(5,400)	0%	5,400	4,923	(477)	-8.8%
6443 - Laboratory & Testing Services	-	582	582	100%	-	1,249	1,249	100%	840	1,050	210	125%	840	2,000	1,160	238%	840	10	(830)	-98.8%
6446 - Local Transportation	380	0	(380)	0%	380	0	(380)	0%	380	0	(380)	0%	380	0	(380)	0%	380	270	(110)	-29.0%
6450 - Permits, Licenses and Fees	22,832	16,140	(6,692)	71%	21,324	10,888	(10,436)	51%	21,282	20,559	(723)	97%	20,282	10,313	(9,969)	51%	20,282	17,392	(2,890)	-14.3%
6459 - Postage & Mail Services	1,011,446	800,225	(211,221)	79%	840,904	800,968	(39,936)	95%	841,412	602,895	(238,517)	72								

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Budget Overview

Account	2017				2018				2019				2020				2020	2021	2020-2021	
	Budget	Actual	Variance	Act %	Budget	Actual	Variance	Act %	Budget	Actual	Variance	Act %	Budget	Actual	Variance	75%	Excl 1-Time	Preliminary	Variance	%
6462 - Publications & Subscriptions	1,590	-	(1,590)	0%	1,590	-	(1,590)	0%	750	-	(750)	0%	750	-	(750)	0%	750	289	(461)	-61.5%
6465 - Software-Acquisition & Licenses	11,840	5,806	(6,034)	49%	11,340	12,046	706	106%	16,440	14,250	(2,190)	87%	16,440	18,009	1,569	110%	16,440	15,020	(1,420)	-8.6%
6467 - Travel -Training Related	1,179	507	(672)	43%	751	72	(679)	10%	8,829	-	(8,829)	0%	4,829	2,611	(2,218)	54%	4,829	234	(4,595)	-95.2%
6469 - Training & Education - Local	9,050	1,665	(7,385)	18%	6,650	500	(6,150)	8%	3,450	956	(2,494)	28%	7,500	1,439	(6,061)	19%	7,500	6,017	(1,483)	-19.8%
<b>64 - Services &amp; Other Expenses</b>	<b>1,633,729</b>	<b>1,230,886</b>	<b>(402,843)</b>	<b>75%</b>	<b>1,306,521</b>	<b>1,176,291</b>	<b>(130,230)</b>	<b>90%</b>	<b>1,463,954</b>	<b>1,160,419</b>	<b>(303,535)</b>	<b>79%</b>	<b>1,695,937</b>	<b>1,025,089</b>	<b>(670,848)</b>	<b>60%</b>	<b>1,695,937</b>	<b>1,344,345</b>	<b>(351,592)</b>	<b>-20.7%</b>
6605 - Appraisals, Testing & Surveys	572	286	(287)	50%	-	-	-	0%	20,000	4,300	(15,700)	22%	-	-	-	0%	-	-	-	0.0%
6606 - Architectural & Engineering Services	20,948	7,500	(13,448)	36%	6,360	2,500	(3,860)	39%	20,948	7,637	(13,311)	36%	100,948	102,303	1,355	101%	100,948	15,059	(85,889)	-85.1%
6620 - Computing/Telecom Services - Contracted	-	-	-	0%	1,266	1,264	(2)	100%	1,265	1,264	(1)	100%	1,264	-	(1,264)	0%	1,264	15	(1,249)	-98.8%
6655 - Medical & Dental Services	-	57	57	100%	-	-	-	0%	-	-	-	0%	-	-	-	0%	-	-	-	0.0%
6664 - Operational Services - Contracted	149,698	12,637	(137,061)	8%	75,598	4,206	(71,392)	6%	14,598	3,509	(11,089)	24%	5,598	986	(4,613)	18%	55,598	50,691	(4,907)	-8.8%
6665 - Outside Consultant Services	55,979	49,992	(5,987)	89%	45,464	58,618	13,154	129%	107,514	76,503	(31,011)	71%	132,683	38,608	(94,075)	29%	97,514	77,995	(19,519)	-20.0%
6678 - Professional Services - Other	39,600	20,328	(19,272)	51%	28,650	15,777	(12,873)	55%	49,168	37,492	(11,676)	76%	30,900	25,362	(5,538)	82%	30,900	10,753	(20,147)	-65.2%
6681 - Security Services	-	-	-	0%	-	-	-	0%	12,090	-	(12,090)	0%	-	-	-	0%	-	15,582	15,582	100.0%
<b>66 - Professional &amp; Contracted Services</b>	<b>266,797</b>	<b>90,800</b>	<b>(175,997)</b>	<b>34%</b>	<b>157,338</b>	<b>82,365</b>	<b>(74,973)</b>	<b>52%</b>	<b>225,583</b>	<b>130,706</b>	<b>(94,877)</b>	<b>58%</b>	<b>271,393</b>	<b>167,259</b>	<b>(104,134)</b>	<b>62%</b>	<b>286,224</b>	<b>170,094</b>	<b>(116,130)</b>	<b>-40.6%</b>
6710 - Bldg & Grounds Maintenance - Contracted	745,662	423,330	(322,332)	57%	797,016	348,445	(448,571)	44%	605,653	503,281	(102,372)	83%	588,771	535,173	(53,598)	91%	578,017	514,160	(63,857)	-11.0%
6711 - Cabling & Wiring - Computer/Telecom	17,100	4,325	(12,775)	25%	17,100	11,302	(5,798)	66%	17,100	17,676	576	103%	17,100	15,300	(1,800)	89%	17,100	15,591	(1,509)	-8.8%
6714 - Bldg & Land Rent	250,345	239,168	(11,177)	96%	243,845	228,078	(15,767)	94%	282,345	248,363	(33,982)	88%	350,345	247,916	(102,429)	71%	350,345	292,070	(58,275)	-16.6%
6723 - Equipment Maintenance - Contracted; Com	-	-	-	0%	-	-	-	0%	-	-	-	0%	-	2,184	2,184	100%	-	-	-	0.0%
6724 - Equip Maintenance - Contracted	1,053,699	1,017,780	(35,919)	97%	1,110,799	1,417,698	306,899	128%	1,463,177	1,305,202	(157,975)	89%	1,389,845	1,655,448	265,603	119%	1,201,345	1,136,550	(64,795)	-5.4%
6726 - Equip Lease/Purchase Payments	60,000	-	(60,000)	0%	-	-	-	0%	-	-	-	0%	-	-	-	0%	-	-	-	0.0%
6727 - Equipment Rent	85,500	22,500	(63,000)	26%	86,158	78,054	(8,105)	91%	174,717	127,161	(47,556)	73%	269,517	206,116	(63,401)	76%	269,517	80,384	(189,133)	-70.2%
6730 - Janitorial Service - Contracted	407,913	330,109	(77,804)	81%	442,913	338,339	(104,574)	76%	442,913	375,818	(67,095)	85%	492,913	299,971	(192,942)	61%	492,913	403,819	(89,094)	-18.1%
6745 - Pest Control Services	23,959	13,758	(10,201)	57%	18,000	22,640	4,640	126%	18,000	13,905	(4,095)	74%	18,800	9,050	(9,750)	48%	18,800	16,421	(2,379)	-12.7%
6750 - Telecommunications Services-External	9,500	9,125	(375)	96%	22,700	8,565	(14,135)	38%	13,950	8,446	(5,504)	61%	15,800	7,045	(8,755)	45%	15,800	1,916	(13,884)	-87.9%
6760 - Vehicle Maintenance-Contracted	530	-	(530)	0%	7,715	2,190	(5,525)	28%	530	-	(530)	0%	24,742	27,210	2,468	110%	24,742	20,258	(4,484)	-18.1%
6766 - Vacant Property Maintenance Contracted	2,121,452	1,761,412	(360,040)	83%	1,918,439	1,529,517	(388,922)	80%	2,104,190	1,269,003	(835,187)	60%	2,114,866	1,486,834	(628,032)	70%	2,114,866	1,933,585	(181,281)	-8.6%
6789 - Utility Services	4,297,790	4,001,259	(296,531)	93%	4,350,829	4,140,272	(210,557)	95%	4,316,927	4,547,252	230,325	105%	4,329,427	2,460,009	(1,869,419)	57%	4,329,427	3,786,593	(542,834)	-12.5%
6790 - Waste Removal	264,300	162,874	(101,426)	62%	284,796	239,753	(45,043)	84%	342,776	212,649	(130,127)	62%	286,114	122,034	(164,080)	43%	286,114	253,248	(32,866)	-11.5%
<b>67 - Rent, Utilities &amp; Maintenance</b>	<b>9,337,750</b>	<b>7,985,640</b>	<b>(1,352,110)</b>	<b>86%</b>	<b>9,300,310</b>	<b>8,364,851</b>	<b>(935,459)</b>	<b>90%</b>	<b>9,783,078</b>	<b>8,628,756</b>	<b>(1,154,323)</b>	<b>88%</b>	<b>9,898,240</b>	<b>7,074,289</b>	<b>(2,823,951)</b>	<b>71%</b>	<b>9,698,986</b>	<b>8,454,594</b>	<b>(1,244,392)</b>	<b>-12.8%</b>
6825 - Sheriff Security Allocation	838,080	838,080	-	100%	838,080	838,080	-	100%	838,080	838,080	-	100%	838,080	628,560	(209,520)	75%	838,080	838,080	-	0.0%
6831 - Fleet Petroleum Services	94,946	71,418	(23,528)	75%	101,676	87,085	(14,591)	86%	102,976	83,020	(19,956)	81%	97,976	51,483	(46,493)	53%	97,976	97,976	-	0.0%
6832 - Fleet Vehicle Services	153,895	149,661	(4,234)	97%	137,695	119,330	(18,365)	87%	180,695	140,460	(40,235)	78%	152,789	149,467	(3,322)	98%	152,789	152,789	-	0.0%
6833 - Roads & Bridges Services	398,265	322,928	(75,337)	81%	549,571	463,233	(86,338)	84%	521,596	415,592	(106,004)	80%	366,927	146,785	(220,142)	40%	366,927	410,603	43,676	11.9%
6834 - Geographic Information Services	7,000	6,000	(1,000)	86%	7,000	6,000	(1,000)	86%	7,000	7,000	-	100%	11,000	11,000	-	100%	11,000	11,000	-	0.0%
6837 - Vehicle Replacement Fees	138,600	125,400	(13,200)	90%	129,800	123,200	(6,600)	95%	132,000	127,600	(4,400)	97%	154,000	129,800	(24,200)	84%	154,000	132,000	(22,000)	-14.3%
6850 - Copy Machines - Inside	18,360	19,292	932	105%	15,360	19,145	3,785	125%	15,220	21,583	6,363	142%	15,220	14,487	(733)	95%	15,220	17,220	2,000	13.1%
6852 - Printing - Inside	(527,624)	(455,792)	71,832	86%	(488,021)	(325,899)	162,122	67%	(531,171)	(547,811)	(16,640)	103%	(548,453)	(226,166)	322,287	41%	(548,453)	(528,367)	20,086	-3.7%
6854 - Mail Services - Inside	(930,980)	(632,420)	298,560	68%	(946,641)	(616,568)	330,073	65%	(906,174)	(599,173)	307,001	66%	(891,461)	(424,476)	466,985	48%	(891,461)	(865,056)	26,405	-3.0%
6855 - Support Services Work	(60,851)	(37,303)	23,548	61%	(41,360)	(3,558)	27,312	12%	(41,360)	(5,085)	36,275	12%	(45,000)	(250,000)	(205,000)	556%	(45,000)	(32,300)	12,700	-28.2%
6860 - PC Replacement Installments	-	-	-	0%	26,590	26,590	(0)	100%	26,590	26,590	(0)	100%	26,590	-	(26,590)	0%	26,590	26,924	334	1.3%
6874 - Telecommunication Services - Inside	202,526	132,202	(70,324)	65%	201,526	144,781	(56,745)	72%	191,376	150,040	(41,336)	78%	207,926	130,036	(77,890)	63%	207,926	185,226	(22,700)	-10.9%
<b>68 - Interfund Services</b>	<b>332,217</b>	<b>539,465</b>	<b>207,248</b>	<b>162%</b>	<b>541,766</b>	<b>881,419</b>	<b>339,653</b>	<b>163%</b>	<b>536,828</b>	<b>657,896</b>	<b>121,068</b>	<b>123%</b>	<b>385,594</b>	<b>360,975</b>	<b>(24,618)</b>	<b>94%</b>	<b>385,594</b>	<b>446,094</b>	<b>60,501</b>	<b>15.7%</b>
7003 - Electronic & Computer Equipment	38,611	38,511	(100)	100%	41,303	15,347	(25,956)	37%	30,000	54,440	24,440	181%	30,000	-	(30,000)	0%	30,000	35,203	5,203	17.3%
7007 - Utility/Other Vehicles	-	-	-	0%	-	-	-	0%	-	9,314	9,314	100%	-	-	-	0%	-	133	133	100.0%
7008 - Heavy Equipment	171,092	129,446	(41,646)	76%	363,624	374,672	11,048	103%	148,925	58,387	(90,538)	39%	132,370	-	(132,370)	0%	132,370	11,667	(120,703)	-91.2%
7009 - Other Equipment	1,351	13,500	12,149	999%	1,350	-	(1,350)	0%	1,350	10,213	8,863	756%	1,350	-	(1,350)	0%	1,350	41	(1,309)	-97.0%
7011 - Buildings And Improvements	8,925	-	(8,925)	0%	75,186	30,268	(44,918)	40%	39,906	39,906	(0)	100%	47,919	-	(47,919)	0%	47,919	17,457	(30,462)	-63.6%
7023 - Infrastructure - Roads & Bridges	96,232	68,611	(27,621)	71%	-	-	-	0%	23,860	-	(23,860)	0%	11,930	-	(11,930)	0%	11,930	-	(11,930)	-100.0%
7072 - CIP - Architectural & Engineering Services	-	-	-	0%	265,000	-	(265,000)	0%	265,000	240,000	(25,000)	91%	-	25,000	25,000	100%	-	-	-	0.0%
<b>70 - Capital Asset Acquisitions</b>	<b>316,211</b>	<b>250,069</b>	<b>(66,142)</b>	<b>79%</b>	<b>746,463</b>	<b>420,287</b>	<b>(326,176)</b>	<b>56%</b>	<b>509,041</b>	<b>412,259</b>	<b>(96</b>									

# Budget Overview

Account	2017				2018				2019				2020				2020	2021	2020-2021	
	Budget	Actual	Variance	Act %	Budget	Actual	Variance	Act %	Budget	Actual	Variance	Act %	Budget	Actual	Variance	75%	Excl 1-Time	Preliminary	Variance	%
95 - Contingencies & Restrictions	(45,000)	-	45,000	0%	-	-	-	0%	-	-	-	0%	-	-	-	0%	-	-	-	0.0%
<b>TOTAL OPERATING &amp; MAINTENANCE</b>	<b>13,163,312</b>	<b>10,963,239</b>	<b>(2,200,074)</b>	<b>83%</b>	<b>13,110,737</b>	<b>11,693,327</b>	<b>(1,417,410)</b>	<b>89%</b>	<b>14,012,005</b>	<b>11,895,991</b>	<b>(2,116,013)</b>	<b>85%</b>	<b>13,978,393</b>	<b>9,420,060</b>	<b>(4,558,333)</b>	<b>67%</b>	<b>13,560,595</b>	<b>11,504,018</b>	<b>(2,056,576)</b>	<b>-15.2%</b>
8941 - Shelby Farms Conservancy	575,848	575,848	-	100%	825,848	825,848	-	100%	825,848	825,848	-	100%	925,848	925,848	-	100%	825,848	1,075,848	250,000	30.3%
89 - Affiliated Organizations	575,848	575,848	-	100%	825,848	825,848	-	100%	825,848	825,848	-	100%	925,848	925,848	-	100%	825,848	1,075,848	250,000	30.3%
9826 - Transfer To Grants Fund	50,000	50,000	-	100%	50,000	50,000	-	100%	50,000	50,000	-	100%	50,000	-	(50,000)	0%	50,000	50,000	-	0.0%
98 - Operating Transfers Out	50,000	50,000	-	100%	50,000	50,000	-	100%	50,000	50,000	-	100%	50,000	-	(50,000)	0%	50,000	50,000	-	0.0%
<b>TOTAL OTHER USES</b>	<b>625,848</b>	<b>625,848</b>	<b>-</b>	<b>100%</b>	<b>875,848</b>	<b>875,848</b>	<b>-</b>	<b>100%</b>	<b>875,848</b>	<b>875,848</b>	<b>-</b>	<b>100%</b>	<b>975,848</b>	<b>925,848</b>	<b>(50,000)</b>	<b>95%</b>	<b>875,848</b>	<b>1,125,848</b>	<b>250,000</b>	<b>28.5%</b>
<b>TOTAL APPROPRIATED USES</b>	<b>24,468,630</b>	<b>22,117,006</b>	<b>(2,351,624)</b>	<b>90%</b>	<b>25,608,863</b>	<b>23,965,399</b>	<b>(1,643,464)</b>	<b>94%</b>	<b>26,888,761</b>	<b>24,264,142</b>	<b>(2,624,619)</b>	<b>90%</b>	<b>26,824,471</b>	<b>18,784,454</b>	<b>(8,040,017)</b>	<b>70%</b>	<b>26,431,926</b>	<b>23,884,315</b>	<b>(2,547,611)</b>	<b>-9.6%</b>
<b>BALANCE</b>	<b>(20,675,501)</b>	<b>(17,970,521)</b>			<b>(22,530,738)</b>	<b>(20,648,773)</b>			<b>(23,221,075)</b>	<b>(22,190,763)</b>			<b>(23,456,614)</b>	<b>(16,876,657)</b>			<b>(23,298,492)</b>	<b>(20,985,364)</b>	<b>2,313,127</b>	

# **SPECIAL REVENUE FUND**

**FY21 Budget Highlights**

**SPECIAL REVENUE FUNDS**

**ROADS & BRIDGES FUND 071:**

- The Improve Act passed in January, 2017 provided state gas tax dollars for paving. The legislation added 4 cents per gallon to gasoline purchases in FY18, with an additional 1 cent increases in FY19 & FY20 for a total of 6 cents over 3 years.

<b>Summary</b>	<b>FY19 Actual</b>	<b>FY20 Amended *</b>	<b>FY21 Proposed</b>	<b>FY21-20 Var</b>
Revenue	22,213,598	14,659,959	14,173,940	(486,019)
Total Personnel	5,971,054	6,446,318	6,394,169	(52,149)
O&M	7,477,843	9,880,388	11,662,810	1,782,422
Other Financing Sources	29,544	20,000	20,000	-
Net Transfers	(3,543,773)	(828,557)	(2,828,793)	(2,000,236)
Planned Fund Balance Change	-	(2,433,352)	(6,691,832)	(4,258,480)
<b>Net Expenditures</b>	<b>5,250,473</b>	<b>(41,952)</b>	<b>-</b>	<b>41,952</b>

*\*Excludes carry forwards and one time expenditures*

- **Revenues:** reflect a reduction due to moving Local Sales Tax to the General Fund.
- **Total Personnel:** Decrease based on change in FY2021 fringe rates.
- **O&M:** Increase in infrastructure expenditures.
- **Fund Balance:** \$21.8 million as of 3/31/20; FY21 Planned Use of Fund Balance is \$6.7 million.
- **Net Transfers:** provide local matching funds for certain Roads projects that have State CIP funding.

**STORMWATER FUND 093:**

Revenues for the Shelby County Stormwater Program are assessed through a monthly fee of \$4.02 added to MLGW utility bills. Funds are used to improve storm water drainage and the discharge of pollutants into the receiving waters.

<b>Summary</b>	<b>FY19 Actual</b>	<b>FY20 Amended *</b>	<b>FY21 Proposed</b>	<b>FY21-20 Var</b>
Revenue	808,537	787,000	790,000	3,000
Total Personnel	257,617	305,072	303,619	(1,454)
O&M	555,394	935,875	1,180,377	244,502
Planned Fund Balance Change	-	(452,181)	(693,996)	(241,815)
<b>Net Expenditures</b>	<b>(4,473)</b>	<b>(1,766)</b>	<b>-</b>	<b>1,766</b>

*\*Excludes carry forwards and one time expenditures*

- **Revenue:** Projected increase in FY2021 revenue.
- **Total Personnel:** Decrease based on change in FY2021 fringe rates.
- **O&M:** Increase in infrastructure expenditures.
- **Fund Balance:** \$2.1 million as of 3/31/20; FY2021 Planned Use of Fund Balance is \$694 thousand.

**SEWER MAINTENANCE FUND 098:**

The sewer maintenance fund was established in FY18 to account for repairs and payments/claims to homeowners related to Cotton Creek sewer system.

<b>Summary</b>	<b>FY19 Actual</b>	<b>FY20 Amended *</b>	<b>FY21 Proposed</b>	<b>FY21-20 Var</b>
Revenue	50,492	56,000	27,000	(29,000)
O&M	108,544	1,146,900	364,100	(782,800)
Net Transfers	-	(59,100)	-	59,100
Planned Fund Balance Change	-	(1,150,000)	(337,100)	812,900
<b>Net Expenditures</b>	<b>(58,052)</b>	<b>-</b>	<b>-</b>	<b>-</b>

*\*Excludes carry forwards and one time expenditures*

- **Revenue:** Projected decrease in FY2021 revenue.
- **O&M:** Decrease in infrastructure expenditures.
- **Fund Balance:** \$1.4 million as of 3/31/20; FY2021 Planned Use of Fund Balance is \$337 thousand.

# FTE Vacancy Overview

<u>Total FTEs:</u>		Budgeted Vacancies <sup>(1)</sup>	Budgeted	Actual Under-	Variance	Actual
FISCAL	Monthly Avg		Vacancy Savings	spending	(Add'l Unspent)	Underspent as % of Total Personnel
2017	92.3	1.4	\$ 93,067	\$ 412,445	\$ 319,378	1.1%
2018	92.0	1.3	\$ 93,067	\$ 641,276	\$ 548,209	1.5%
2019	92.1	4.8	\$ 342,559	\$ 873,462	\$ 530,903	2.0%
2020	93.0	3.6	\$ 256,919 <i>9mo alloc.</i>	\$ 925,190	\$ 668,270	2.1%
			\$ 342,559 <i>full year</i>			

*FY2020 YTD as of 3/31/2020*  
*Positive = Underspending was more than budgeted.*

Vacant FTEs

FISCAL	JUL 1	AUG 2	SEP 3	OCT 4	NOV 5	DEC 6	JAN 7	FEB 8	MAR 9	APR 10	MAY 11	JUN 12	Monthly Avg
2017	11.0	13.0	11.0	10.0	7.0	7.0	7.0	5.0	5.0	5.0	3.0	5.0	7.4
2018	5.0	6.0	6.0	5.0	6.0	6.0	6.0	6.0	5.0	7.0	7.0	6.0	5.9
2019	5.0	7.0	7.0	7.0	8.0	10.0	10.0	10.0	9.0	8.0	9.0	11.0	8.4
2020	12.0	10.0	11.0	14.0	11.0	13.0	15.0	11.0	11.0				12.0

(1) Budgeted vacancies calculated based on mean personnel costs divided by total budgeted vacancy savings.

Public Works - 30

# Budget Overview

As of 3/31/2020  
Special Revenue Fund

Account	2017				2018				2019				2020				2020	2021	2020-2021	
	Budget	Actual	Variance	Act %	Budget	Actual	Variance	Act %	Budget	Actual	Variance	Act %	Budget	Actual	Variance	75%	Excl 1-Time	Preliminary	Variance	%
4110 - Local Sales Tax - County Share	3,000,000	3,015,830	15,830	101%	3,000,000	4,987,548	1,987,548	166%	5,000,000	7,796,200	2,796,200	156%	400,000	265,210	(134,790)	66%	400,000	-	(400,000)	-100.0%
4165 - Mineral Severance Tax	160,000	205,894	45,894	129%	160,000	194,287	34,287	121%	200,000	163,176	(36,824)	82%	200,000	76,388	(123,612)	38%	200,000	160,000	(40,000)	-20.0%
<b>41 - Other Local Taxes</b>	<b>3,160,000</b>	<b>3,221,725</b>	<b>61,724</b>	<b>102%</b>	<b>3,160,000</b>	<b>5,181,835</b>	<b>2,021,835</b>	<b>164%</b>	<b>5,200,000</b>	<b>7,959,376</b>	<b>2,759,376</b>	<b>153%</b>	<b>600,000</b>	<b>341,597</b>	<b>(258,403)</b>	<b>57%</b>	<b>600,000</b>	<b>160,000</b>	<b>(440,000)</b>	<b>-73.3%</b>
4320 - State Gas Inspection Fee	675,000	669,337	(5,663)	99%	675,000	669,337	(5,663)	99%	800,000	669,337	(130,663)	84%	669,337	390,447	(278,890)	58%	669,337	669,337	-	0.0%
4325 - State Gasoline Tax	8,700,000	9,330,801	630,801	107%	10,500,000	11,331,022	831,022	108%	11,500,000	12,004,652	504,652	104%	12,212,021	7,493,554	(4,718,467)	61%	12,212,021	12,300,000	87,979	0.7%
4330 - Grants-State Of Tennessee	-	-	-	0%	-	-	-	0%	-	-	-	0%	-	53,506	53,506	100%	-	-	-	0.0%
4331 - Grants-Federal Thru State Of Tennessee	-	2,124	2,124	100%	-	83,943	83,943	100%	-	-	-	0%	-	706,049	706,049	100%	-	-	-	0.0%
4340 - State Of Tennessee Reimbursements	-	-	-	0%	-	16,000	16,000	100%	-	-	-	0%	-	-	-	0%	-	-	-	0.0%
<b>43 - Intergov Revenues-State of Tennessee</b>	<b>9,375,000</b>	<b>10,002,262</b>	<b>627,262</b>	<b>107%</b>	<b>11,175,000</b>	<b>12,100,303</b>	<b>925,303</b>	<b>108%</b>	<b>12,300,000</b>	<b>12,673,989</b>	<b>373,989</b>	<b>103%</b>	<b>12,881,358</b>	<b>8,643,557</b>	<b>(4,237,801)</b>	<b>67%</b>	<b>12,881,358</b>	<b>12,969,337</b>	<b>87,979</b>	<b>0.7%</b>
4401 - Grants - Federal	-	-	-	0%	-	571,277	571,277	100%	-	-	-	0%	-	-	-	0%	-	-	-	0.0%
<b>44 - Intergov Revenues-Federal &amp; Local</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>	<b>-</b>	<b>571,277</b>	<b>571,277</b>	<b>100%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
4519 - Roads & Bridges Internal Services	818,265	477,138	(341,127)	58%	840,148	815,419	(24,729)	97%	919,718	922,679	2,961	100%	666,927	167,338	(499,589)	25%	666,927	717,603	50,676	7.6%
4523 - R&B Services External	-	57,441	57,441	100%	5,000	30,653	25,653	613%	5,000	13,273	8,273	265%	5,000	2,180	(2,820)	44%	5,000	10,000	5,000	100.0%
4541 - Outside Sales	1,000	-	(1,000)	0%	1,000	12,500	11,500	1250%	-	-	-	0%	-	-	-	0%	-	-	-	0.0%
<b>45 - Charges for Services</b>	<b>819,265</b>	<b>534,579</b>	<b>(284,686)</b>	<b>65%</b>	<b>846,148</b>	<b>858,572</b>	<b>12,424</b>	<b>101%</b>	<b>924,718</b>	<b>935,952</b>	<b>11,234</b>	<b>101%</b>	<b>671,927</b>	<b>169,518</b>	<b>(502,409)</b>	<b>25%</b>	<b>671,927</b>	<b>727,603</b>	<b>55,676</b>	<b>8.3%</b>
4601 - Fees & Permits	736,000	746,268	10,267	101%	744,000	748,105	4,104	101%	743,500	860,647	117,147	116%	742,500	516,408	(226,092)	70%	742,500	777,000	34,500	4.6%
4603 - Engineering & Inspection Fees	20,000	29,436	9,436	147%	20,000	28,425	8,425	142%	30,000	25,596	(4,404)	85%	30,000	39,706	9,706	132%	30,000	30,000	-	0.0%
<b>46 - Fines, Fees &amp; Permits</b>	<b>756,000</b>	<b>775,704</b>	<b>19,704</b>	<b>103%</b>	<b>764,000</b>	<b>776,530</b>	<b>12,529</b>	<b>102%</b>	<b>773,500</b>	<b>886,243</b>	<b>112,743</b>	<b>115%</b>	<b>772,500</b>	<b>556,114</b>	<b>(216,386)</b>	<b>72%</b>	<b>772,500</b>	<b>807,000</b>	<b>34,500</b>	<b>4.5%</b>
4711 - Sheriff's Fees-Metro Narcotics	-	39,000	39,000	100%	-	-	-	0%	-	-	-	0%	-	-	-	0%	-	-	-	0.0%
4731 - Reimbursement Non-Govt Entity	-	-	-	0%	-	1,021	1,021	100%	-	-	-	0%	-	-	-	0%	-	-	-	0.0%
<b>47 - Other Revenue</b>	<b>-</b>	<b>39,000</b>	<b>39,000</b>	<b>100%</b>	<b>-</b>	<b>1,021</b>	<b>1,021</b>	<b>100%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
4805 - Interest Income	20,000	86,119	66,119	431%	30,000	189,016	159,016	630%	90,000	617,068	527,068	686%	577,174	281,123	(296,051)	49%	577,174	327,000	(250,174)	-43.3%
<b>48 - Investment Income</b>	<b>20,000</b>	<b>86,119</b>	<b>66,119</b>	<b>431%</b>	<b>30,000</b>	<b>189,016</b>	<b>159,016</b>	<b>630%</b>	<b>90,000</b>	<b>617,068</b>	<b>527,068</b>	<b>686%</b>	<b>577,174</b>	<b>281,123</b>	<b>(296,051)</b>	<b>49%</b>	<b>577,174</b>	<b>327,000</b>	<b>(250,174)</b>	<b>-43.3%</b>
<b>TOTAL REVENUE SOURCES</b>	<b>14,130,265</b>	<b>14,659,388</b>	<b>529,123</b>	<b>104%</b>	<b>15,975,148</b>	<b>19,678,554</b>	<b>3,703,406</b>	<b>123%</b>	<b>19,288,218</b>	<b>23,072,627</b>	<b>3,784,409</b>	<b>120%</b>	<b>15,502,959</b>	<b>9,991,908</b>	<b>(5,511,051)</b>	<b>64%</b>	<b>15,502,959</b>	<b>14,990,940</b>	<b>(512,019)</b>	<b>-3.3%</b>
9421 - Gain On Sale Fixed Assets	20,000	79,900	59,900	400%	20,000	44,212	24,212	221%	20,000	9,450	(10,550)	47%	20,000	33,259	13,259	166%	20,000	20,000	-	0.0%
9423 - Insurance Recoveries	-	-	-	0%	-	29,190	29,190	100%	-	20,094	20,094	100%	-	-	-	0%	-	-	-	0.0%
<b>94 - Other Financial Sources</b>	<b>20,000</b>	<b>79,900</b>	<b>59,900</b>	<b>400%</b>	<b>20,000</b>	<b>73,402</b>	<b>53,402</b>	<b>367%</b>	<b>20,000</b>	<b>29,544</b>	<b>9,544</b>	<b>148%</b>	<b>20,000</b>	<b>33,259</b>	<b>13,259</b>	<b>166%</b>	<b>20,000</b>	<b>20,000</b>	<b>-</b>	<b>0.0%</b>
9626 - Transfer From Grant Funds	236,752	257,673	20,921	109%	-	1,486	1,486	100%	-	-	-	0%	-	-	-	0%	-	-	-	0.0%
9681 - Transfer from Other Internal Service Funds	-	-	-	0%	1,500,000	1,500,000	-	100%	-	-	-	0%	-	-	-	0%	-	-	-	0.0%
<b>96 - Operating Transfers In</b>	<b>236,752</b>	<b>257,673</b>	<b>20,921</b>	<b>109%</b>	<b>1,500,000</b>	<b>1,501,486</b>	<b>1,486</b>	<b>100%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
9990 - Budget Carryforward For Encumbrances	303,052	-	(303,052)	0%	-	-	-	0%	-	-	-	0%	2,696,434	-	(2,696,434)	0%	-	-	-	0.0%
9999 - Planned Fund Balance Decrease	2,858,078	-	(2,858,078)	0%	2,287,846	-	(2,287,846)	0%	6,773,131	-	(6,773,131)	0%	11,682,819	-	(11,682,819)	0%	4,035,534	7,722,928	3,687,394	91.4%
<b>99 - Planned Use of Fund Balance</b>	<b>3,161,130</b>	<b>-</b>	<b>(3,161,130)</b>	<b>0%</b>	<b>2,287,846</b>	<b>-</b>	<b>(2,287,846)</b>	<b>0%</b>	<b>6,773,131</b>	<b>-</b>	<b>(6,773,131)</b>	<b>0%</b>	<b>14,379,253</b>	<b>-</b>	<b>(14,379,253)</b>	<b>0%</b>	<b>4,035,534</b>	<b>7,722,928</b>	<b>3,687,394</b>	<b>91.4%</b>
<b>TOTAL OTHER SOURCES</b>	<b>3,417,882</b>	<b>337,573</b>	<b>(3,080,309)</b>	<b>10%</b>	<b>3,807,846</b>	<b>1,574,888</b>	<b>(2,232,959)</b>	<b>41%</b>	<b>6,793,131</b>	<b>29,544</b>	<b>(6,763,587)</b>	<b>0%</b>	<b>14,399,253</b>	<b>33,259</b>	<b>(14,365,994)</b>	<b>0%</b>	<b>4,055,534</b>	<b>7,742,928</b>	<b>3,687,394</b>	<b>90.9%</b>
<b>TOTAL APPROPRIATION SOURCES</b>	<b>17,548,148</b>	<b>14,996,961</b>	<b>(2,551,187)</b>	<b>85%</b>	<b>19,782,995</b>	<b>21,253,442</b>	<b>1,470,447</b>	<b>107%</b>	<b>26,081,349</b>	<b>23,102,172</b>	<b>(2,979,178)</b>	<b>89%</b>	<b>29,902,212</b>	<b>10,025,167</b>	<b>(19,877,045)</b>	<b>34%</b>	<b>19,558,493</b>	<b>22,733,868</b>	<b>3,175,375</b>	<b>16.2%</b>
5102 - Salaries & Labor	4,290,937	3,872,534	(418,403)	90%	4,419,880	4,045,488	(374,391)	92%	4,552,478	4,049,934	(502,543)	89%	4,644,970	2,950,459	(1,694,511)	64%	4,644,970	4,644,970	-	0.0%
5109 - Temporary Labor	305,179	245,084	(60,095)	80%	314,336	262,520	(51,816)	84%	323,770	311,321	(12,449)	96%	323,770	166,373	(157,398)	51%	323,770	323,770	-	0.0%
5111 - Salaries Reimbursements	(362,825)	(82,181)	280,644	23%	(6,982)	27,281	34,263	-391%	30,107	27,281	-	100%	30,107	30,107	-	100%	30,107	30,107	-	0.0%

Public Works - 30

# Budget Overview

As of 3/31/2020  
Special Revenue Fund

Account	2017				2018				2019				2020				2020	2021	2020-2021	
	Budget	Actual	Variance	Act %	Budget	Actual	Variance	Act %	Budget	Actual	Variance	Act %	Budget	Actual	Variance	75%	Excl 1-Time	Preliminary	Variance	%
<b>51 - Salaries-Regular Pay</b>	<b>4,233,291</b>	<b>4,035,437</b>	<b>(197,854)</b>	<b>95%</b>	<b>4,727,234</b>	<b>4,335,289</b>	<b>(391,944)</b>	<b>92%</b>	<b>4,903,529</b>	<b>4,388,537</b>	<b>(514,992)</b>	<b>89%</b>	<b>4,998,847</b>	<b>3,146,939</b>	<b>(1,851,908)</b>	<b>63%</b>	<b>4,998,847</b>	<b>4,998,847</b>	-	<b>0.0%</b>
5230 - Out of Rank Pay	-	1,359	1,359	100%	-	1,190	1,190	100%	-	2,089	2,089	100%	-	1,017	1,017	100%	-	-	-	0.0%
5234 - Other Supplemental Pay	-	-	-	0%	-	407	407	100%	-	-	-	0%	-	-	-	0%	-	-	-	0.0%
5254 - Overtime	141,445	65,927	(75,517)	47%	141,445	58,735	(82,710)	42%	141,245	66,018	(75,226)	47%	141,445	25,046	(116,399)	18%	141,445	141,445	-	0.0%
5266 - Longevity	57,161	51,154	(6,007)	89%	57,191	50,496	(6,694)	88%	57,260	49,588	(7,672)	87%	56,960	35,540	(21,420)	62%	56,960	56,960	-	0.0%
5281 - Retirement - Sick Pay	40,134	-	(40,134)	0%	40,134	11,544	(28,590)	29%	40,134	-	(40,134)	0%	40,134	27,321	(12,813)	68%	40,134	40,134	-	0.0%
<b>52 - Salaries-Other Compensation</b>	<b>238,739</b>	<b>118,440</b>	<b>(120,299)</b>	<b>50%</b>	<b>238,769</b>	<b>122,372</b>	<b>(116,397)</b>	<b>51%</b>	<b>238,639</b>	<b>117,696</b>	<b>(120,943)</b>	<b>49%</b>	<b>238,539</b>	<b>88,924</b>	<b>(149,615)</b>	<b>37%</b>	<b>238,539</b>	<b>238,539</b>	-	<b>0.0%</b>
5510 - Retirement Benefits - County	723,915	659,189	(64,726)	91%	925,965	857,690	(68,275)	93%	1,046,359	935,291	(111,068)	89%	1,013,997	647,550	(366,447)	64%	1,013,997	1,026,538	12,541	1.2%
5511 - Other Post Employment Benefits	272,058	247,734	(24,325)	91%	247,955	229,647	(18,308)	93%	169,352	151,405	(17,947)	89%	108,692	57,890	(50,803)	53%	108,692	53,882	(54,811)	-50.4%
5515 - Social Security Employer Contributions	18,921	11,501	(7,420)	61%	19,489	13,646	(5,843)	70%	20,074	15,891	(4,183)	79%	20,074	9,048	(11,025)	45%	20,074	20,074	-	0.0%
5516 - Medicare Employer Contributions	66,647	54,388	(12,258)	82%	68,646	57,826	(10,820)	84%	70,706	59,245	(11,461)	84%	72,047	43,171	(28,876)	60%	72,047	72,047	(0)	0.0%
5520 - Group Life Insurance Benefit	17,980	25,716	7,736	143%	31,112	26,520	(4,591)	85%	32,045	28,744	(3,300)	90%	39,018	22,434	(16,584)	57%	39,018	39,018	(0)	0.0%
5542 - Group Health Insurance - HRA	115,664	143,476	27,813	124%	170,737	188,365	17,628	110%	185,187	192,121	6,934	104%	200,354	155,818	(44,536)	78%	200,354	217,178	16,824	8.4%
5543 - Group Health Insurance - HMO	440,318	341,217	(99,100)	77%	375,649	331,600	(44,048)	88%	389,210	296,746	(92,464)	76%	349,574	186,344	(163,230)	53%	349,574	321,416	(28,158)	-8.1%
5560 - Long Term Disability Benefit	13,732	12,259	(1,472)	89%	14,144	12,924	(1,220)	91%	14,568	13,879	(689)	95%	17,651	11,177	(6,474)	63%	17,651	17,651	(0)	0.0%
5579 - Fringe Benefit Reimbursement	(117,238)	(34,165)	83,073	29%	3,084	8,084	5,000	262%	8,084	7,349	(735)	91%	10,314	10,314	-	100%	10,314	10,314	-	0.0%
5591 - On-Job-Injury Benefit Expense	27,578	24,582	(2,996)	89%	23,671	21,508	(2,163)	91%	19,505	17,299	(2,206)	89%	19,875	12,437	(7,438)	63%	19,875	19,875	0	0.0%
5592 - Unemployment Compensation Benefit	7,584	6,967	(617)	92%	4,734	4,439	(295)	94%	4,876	4,469	(407)	92%	4,969	3,228	(1,741)	65%	4,969	4,969	(0)	0.0%
<b>55 - Fringe Benefits</b>	<b>1,587,157</b>	<b>1,492,866</b>	<b>(94,292)</b>	<b>94%</b>	<b>1,885,185</b>	<b>1,752,249</b>	<b>(132,936)</b>	<b>93%</b>	<b>1,959,965</b>	<b>1,722,439</b>	<b>(237,526)</b>	<b>88%</b>	<b>1,856,563</b>	<b>1,159,409</b>	<b>(697,154)</b>	<b>62%</b>	<b>1,856,563</b>	<b>1,802,961</b>	<b>(53,603)</b>	<b>-2.9%</b>
5635 - Restricted Salaries	(93,067)	-	93,067	0%	(93,067)	-	93,067	0%	(342,559)	-	342,559	0%	(386,277)	-	386,277	0%	(342,559)	(342,559)	-	0.0%
<b>56 - Restricted Salaries</b>	<b>(93,067)</b>	<b>-</b>	<b>93,067</b>	<b>0%</b>	<b>(93,067)</b>	<b>-</b>	<b>93,067</b>	<b>0%</b>	<b>(342,559)</b>	<b>-</b>	<b>342,559</b>	<b>0%</b>	<b>(386,277)</b>	<b>-</b>	<b>386,277</b>	<b>0%</b>	<b>(342,559)</b>	<b>(342,559)</b>	<b>-</b>	<b>0.0%</b>
<b>TOTAL SALARIES</b>	<b>5,966,120</b>	<b>5,646,742</b>	<b>(319,378)</b>	<b>95%</b>	<b>6,758,121</b>	<b>6,209,911</b>	<b>(548,209)</b>	<b>92%</b>	<b>6,759,574</b>	<b>6,228,671</b>	<b>(530,903)</b>	<b>92%</b>	<b>6,707,672</b>	<b>4,395,272</b>	<b>(2,312,400)</b>	<b>66%</b>	<b>6,751,390</b>	<b>6,697,787</b>	<b>(53,603)</b>	<b>-0.8%</b>
6002 - Agricultural & Landscaping	34,150	9,999	(24,151)	29%	34,150	9,740	(24,410)	29%	34,150	14,085	(20,065)	41%	34,150	9,913	(24,238)	29%	34,150	34,150	-	0.0%
6006 - Apparel - Employees	20,100	15,668	(4,432)	78%	20,100	9,628	(10,472)	48%	20,100	9,905	(10,195)	49%	20,100	18,000	(2,100)	90%	20,100	20,100	-	0.0%
6014 - Custodial & Cleaning Supplies	7,500	2,579	(4,921)	34%	7,500	4,030	(3,470)	54%	7,500	7,175	(325)	96%	7,500	5,000	(2,500)	67%	7,500	7,500	-	0.0%
6016 - Computer Supplies	10,944	4,602	(6,342)	42%	10,850	2,447	(8,403)	23%	10,850	4,752	(6,098)	44%	10,850	8,281	(2,569)	76%	10,850	10,850	-	0.0%
6023 - Educational Supplies & Materials	-	512	512	100%	-	-	-	0%	-	-	-	0%	-	-	-	0%	-	-	-	0.0%
6026 - Expendable Furnishings & Equipment	19,000	22,812	3,812	120%	28,560	34,410	5,850	120%	47,000	41,942	(5,058)	89%	47,000	47,988	988	102%	47,000	47,000	-	0.0%
6027 - Expendable Computer/Telecom Furnishings	-	6,321	6,321	100%	-	46,650	46,650	100%	-	992	992	100%	-	2,646	2,646	100%	-	-	-	0.0%
6042 - Materials - Operational	56,925	74,728	17,803	131%	56,925	98,110	41,185	172%	89,425	94,864	5,439	106%	89,425	92,315	2,890	103%	89,425	89,425	-	0.0%
6044 - Materials - Operational Roads	1,316,855	545,354	(771,501)	41%	1,640,097	645,077	(995,020)	39%	1,583,632	598,748	(984,884)	38%	1,357,326	994,662	(362,664)	73%	1,357,326	1,186,000	(171,326)	-12.6%
6052 - Office Supplies	10,500	6,121	(4,379)	58%	10,500	3,469	(7,031)	33%	10,500	3,499	(7,001)	33%	10,500	5,500	(5,000)	52%	10,500	10,250	(250)	-2.4%
6054 - Paper Products	1,500	1,308	(192)	87%	1,500	1,001	(500)	67%	1,500	3,360	1,860	224%	1,500	4,999	3,499	333%	1,500	1,500	-	0.0%
6056 - Parts Purchases	60,550	37,661	(22,889)	62%	60,500	32,681	(27,819)	54%	60,500	38,853	(21,647)	64%	60,500	57,267	(3,233)	95%	60,500	55,950	(4,550)	-7.5%
6060 - Petroleum Products	-	20	20	100%	-	29	29	100%	200	-	(200)	0%	200	-	(200)	0%	200	200	-	0.0%
6064 - Photos, Maps & Blueprint Supplies	2,000	-	(2,000)	0%	2,000	-	(2,000)	0%	1,800	-	(1,800)	0%	1,800	-	(1,800)	0%	1,800	1,800	-	0.0%
6072 - Safety Supplies	4,600	11,958	7,358	260%	4,600	19,089	14,489	415%	14,600	25,983	11,383	178%	14,600	19,400	4,800	133%	14,600	23,393	8,793	60.2%
<b>60 - Supplies &amp; Materials</b>	<b>1,544,624</b>	<b>739,643</b>	<b>(804,981)</b>	<b>48%</b>	<b>1,877,282</b>	<b>906,362</b>	<b>(970,920)</b>	<b>48%</b>	<b>1,881,757</b>	<b>844,157</b>	<b>(1,037,600)</b>	<b>45%</b>	<b>1,655,451</b>	<b>1,265,972</b>	<b>(389,480)</b>	<b>76%</b>	<b>1,655,451</b>	<b>1,488,118</b>	<b>(167,333)</b>	<b>-10.1%</b>
6404 - Advertising And Legal Notices	10,000	5,848	(4,153)	58%	16,000	10,372	(5,629)	65%	16,000	10,310	(5,690)	64%	16,000	6,433	(9,567)	40%	16,000	16,000	-	0.0%
6410 - Claims Paid Oji Tort & Unemployment	-	-	-	0%	90,440	19,468	(70,972)	22%	150,000	-	(150,000)	0%	150,000	-	(150,000)	0%	150,000	150,000	-	0.0%
6418 - Dues & Memberships - Individual	-	4,028	4,028	100%	4,000	713	(3,287)	18%	5,500	5,675	175	103%	6,500	5,450	(1,050)	84%	6,500	6,500	-	0.0%
6428 - Freight, Shipping & Storage	-	-	-	0%	-	1,109	1,109	100%	-	-	-	0%	-	-	-	0%	-	-	-	0.0%
6433 - Hospitality Expenses	6,750	6,228	(522)	92%	6,750	5,616	(1,134)	83%	7,250	5,054	(2,196)	70%	7,250	8,828	1,578	122%	7,250	7,250	-	0.0%
6436 - Insurance - Property & Liability	100,741	80,827	(19,914)	80%	100,594	76,849	(23,745)	76%	101,094	80,915	(20,179)	80%	101,094	83,619	(17,475)	83%	101,094	101,094	-	0.0%
6443 - Laboratory & Testing Services	-	1,224	1,224	100%	-	2,291	2,291	100%	2,000	1,681	(319)	84%	2,000	3,000	1,000	150%	2,000	2,000	-	0.0%
6446 - Local Transportation	800	227	(573)	28%	800	62	(738)	8%	800	-	(800)	0%	800	-	(800)	0%	800	500	(300)	-37.5%
6450 - Permits, Licenses and Fees	13,535	9,314	(4,221)	69%	13,535	20,723	7,188	153%	13,535	13,387	(148)	99%	23,535	24,667	1,132	105%	23,535	23,535	-	0.0%
6459 - Postage & Mail Services	300	24	(276)	8%	300	-	(300)	0%	300	-	(300)	0%	300	-	(300)	0%	300	300	-	0.0%
6461 - Printing - Outside	2,000	555	(1,445)	28%	2,000	714	(1,286)	36%	2,000	817	(1,183)	41%	2,000	1,178	(822)	59%	2,000	2,000	-	0.0%
6462 - Publications & Subscriptions	5,000	2,134	(2,866)	43%	5,000	2,135	(2,865)	43%	5,000	1,049	(3,951)	21%	5,000	-	(5,000)	0%	5,000	5,000	-	0.0%

Public Works - 30

# Budget Overview

As of 3/31/2020  
Special Revenue Fund

Account	2017				2018				2019				2020				2020	2021	2020-2021	
	Budget	Actual	Variance	Act %	Budget	Actual	Variance	Act %	Budget	Actual	Variance	Act %	Budget	Actual	Variance	75%	Excl 1-Time	Preliminary	Variance	%
6465 - Software-Acquisition & Licenses	19,400	13,826	(5,574)	71%	19,400	23,547	4,147	121%	13,700	393	(13,307)	3%	13,700	2,158	(11,542)	16%	13,700	13,700	-	0.0%
6467 - Travel -Training Related	7,500	609	(6,891)	8%	7,500	5,982	(1,518)	80%	7,500	3,214	(4,286)	43%	7,500	479	(7,021)	6%	7,500	7,500	-	0.0%
6469 - Training & Education - Local	8,000	7,743	(257)	97%	8,000	5,579	(2,421)	70%	8,000	4,471	(3,529)	56%	8,000	2,600	(5,400)	33%	8,000	8,000	-	0.0%
<b>64 - Services &amp; Other Expenses</b>	<b>174,026</b>	<b>132,587</b>	<b>(41,439)</b>	<b>76%</b>	<b>274,319</b>	<b>179,158</b>	<b>(95,161)</b>	<b>65%</b>	<b>332,679</b>	<b>126,966</b>	<b>(205,713)</b>	<b>38%</b>	<b>343,679</b>	<b>138,413</b>	<b>(205,266)</b>	<b>40%</b>	<b>343,679</b>	<b>343,379</b>	<b>(300)</b>	<b>-0.1%</b>
6606 - Architectural & Engineering Services	315,101	92,289	(222,812)	29%	265,894	67,654	(198,240)	25%	257,594	38,300	(219,294)	15%	517,609	334,334	(183,275)	65%	509,209	342,222	(166,987)	-32.8%
6655 - Medical & Dental Services	-	-	-	0%	-	1,700	1,700	100%	-	-	-	0%	-	4,520	4,520	100%	-	-	-	0.0%
6664 - Operational Services - Contracted	30,000	-	(30,000)	0%	205,000	162,000	(43,000)	79%	55,108	94,290	39,182	171%	105,000	33,150	(71,850)	32%	105,000	80,000	(25,000)	-23.8%
6665 - Outside Consultant Services	142,019	83,536	(58,483)	59%	142,019	106,218	(35,801)	75%	142,019	90,185	(51,834)	64%	189,997	124,883	(65,114)	66%	169,519	404,000	234,481	138.3%
6678 - Professional Services - Other	35,000	50	(34,950)	0%	35,000	2,400	(32,600)	7%	-	58	58	100%	-	10,524	10,524	100%	-	7,500	7,500	100.0%
<b>66 - Professional &amp; Contracted Services</b>	<b>522,120</b>	<b>175,875</b>	<b>(346,245)</b>	<b>34%</b>	<b>647,913</b>	<b>339,972</b>	<b>(307,941)</b>	<b>52%</b>	<b>454,721</b>	<b>222,833</b>	<b>(231,888)</b>	<b>49%</b>	<b>812,606</b>	<b>507,411</b>	<b>(305,195)</b>	<b>62%</b>	<b>783,728</b>	<b>833,722</b>	<b>49,994</b>	<b>6.4%</b>
6710 - Bldg & Grounds Maintenance - Contracted	20,500	5,432	(15,068)	26%	1,426,500	15,129	(1,411,371)	1%	66,000	78,787	12,787	119%	45,500	65,157	19,657	143%	45,500	45,000	(500)	-1.1%
6711 - Cabling & Wiring - Computer/Telecom	-	1,121	1,121	100%	-	-	-	0%	-	-	-	0%	-	-	-	0%	-	-	-	0.0%
6723 - Equipment Maintenance - Contracted; Com	-	9,329	9,329	100%	18,000	10,648	(7,352)	59%	18,000	14,691	(3,309)	82%	18,000	19,966	1,966	111%	18,000	18,000	-	0.0%
6724 - Equip Maintenance - Contracted	87,800	58,839	(28,961)	67%	387,800	161,585	(226,215)	42%	387,800	148,424	(239,376)	38%	387,800	270,960	(116,840)	70%	387,800	386,300	(1,500)	-0.4%
6726 - Equip Lease/Purchase Payments	2,000	-	(2,000)	0%	2,000	-	(2,000)	0%	2,000	-	(2,000)	0%	2,000	-	(2,000)	0%	2,000	2,000	-	0.0%
6727 - Equipment Rent	29,000	-	(29,000)	0%	29,000	2,230	(26,770)	8%	29,000	180	(28,820)	1%	29,000	2,378	(26,622)	8%	29,000	29,000	-	0.0%
6745 - Pest Control Services	3,000	1,170	(1,830)	39%	4,791	1,775	(3,016)	37%	4,791	4,500	(291)	94%	4,791	4,500	(291)	94%	4,791	5,291	500	10.4%
6750 - Telecommunications Services-External	600	636	36	106%	600	696	96	116%	600	1,062	462	177%	600	1,403	803	234%	600	600	-	0.0%
6760 - Vehicle Maintenance-Contracted	105,000	12,215	(92,785)	12%	105,000	2,770	(102,230)	3%	92,500	3,300	(89,200)	4%	55,000	3,399	(51,601)	6%	55,000	55,000	-	0.0%
6789 - Utility Services	42,085	30,295	(11,790)	72%	42,085	30,703	(11,382)	73%	42,085	34,805	(7,280)	83%	42,085	19,398	(22,687)	46%	42,085	42,085	-	0.0%
6790 - Waste Removal	50,200	15,714	(34,486)	31%	50,200	14,223	(35,977)	28%	50,200	15,031	(35,169)	30%	50,200	25,000	(25,200)	50%	50,200	50,200	-	0.0%
<b>67 - Rent, Utilities &amp; Maintenance</b>	<b>340,185</b>	<b>134,751</b>	<b>(205,434)</b>	<b>40%</b>	<b>2,065,976</b>	<b>239,759</b>	<b>(1,826,217)</b>	<b>12%</b>	<b>692,976</b>	<b>300,780</b>	<b>(392,196)</b>	<b>43%</b>	<b>634,976</b>	<b>412,160</b>	<b>(222,816)</b>	<b>65%</b>	<b>634,976</b>	<b>633,476</b>	<b>(1,500)</b>	<b>-0.2%</b>
6810 - Indirect Cost Charges/Allocations	478,848	478,848	-	100%	579,081	579,081	-	100%	599,501	599,501	0	100%	655,257	491,443	(163,814)	75%	655,257	546,656	(108,601)	-16.6%
6831 - Fleet Petroleum Services	438,500	246,439	(192,061)	56%	438,500	283,655	(154,845)	65%	436,500	328,289	(108,211)	75%	436,500	170,885	(265,615)	39%	436,500	400,500	(36,000)	-8.2%
6832 - Fleet Vehicle Services	648,100	599,452	(48,648)	92%	346,600	465,117	118,517	134%	348,100	342,820	(5,280)	98%	348,100	264,336	(83,764)	76%	348,100	351,100	3,000	0.9%
6833 - Roads & Bridges Services	200,000	147,554	(52,446)	74%	200,000	73,928	(126,072)	37%	316,176	334,052	17,876	106%	200,000	8,928	(191,072)	4%	200,000	200,000	-	0.0%
6834 - Geographic Information Services	23,260	23,160	(100)	100%	23,766	23,765	(1)	100%	29,166	30,665	1,499	105%	29,166	30,665	1,499	105%	29,166	30,665	1,499	5.1%
6850 - Copy Machines - Inside	6,600	6,579	(21)	100%	6,600	6,653	53	101%	6,600	6,867	267	104%	6,600	4,765	(1,835)	72%	6,600	8,600	2,000	30.3%
6852 - Printing - Inside	7,050	1,973	(5,077)	28%	7,050	2,506	(4,544)	36%	7,050	2,226	(4,825)	32%	7,050	(903)	(7,953)	-13%	7,050	4,100	(2,950)	-41.8%
6854 - Mail Services - Inside	6,528	1,696	(4,832)	26%	6,528	404	(6,124)	6%	6,528	485	(6,043)	7%	6,528	501	(6,027)	8%	6,528	2,528	(4,000)	-61.3%
6855 - Support Services Work	5,000	-	(5,000)	0%	5,000	2,458	(2,542)	49%	5,000	8,067	3,067	161%	5,000	-	(5,000)	0%	5,000	5,000	-	0.0%
6874 - Telecommunication Services - Inside	39,200	67,208	28,008	171%	33,200	75,760	42,560	228%	33,700	65,822	32,122	195%	33,200	50,370	17,170	152%	33,200	62,200	29,000	87.3%
<b>68 - Interfund Services</b>	<b>1,853,086</b>	<b>1,572,909</b>	<b>(280,177)</b>	<b>85%</b>	<b>1,646,325</b>	<b>1,513,327</b>	<b>(132,998)</b>	<b>92%</b>	<b>1,788,321</b>	<b>1,718,795</b>	<b>(69,526)</b>	<b>96%</b>	<b>1,727,401</b>	<b>1,020,991</b>	<b>(706,410)</b>	<b>59%</b>	<b>1,727,401</b>	<b>1,611,349</b>	<b>(116,052)</b>	<b>-6.7%</b>
7003 - Electronic & Computer Equipment	23,700	7,870	(15,830)	33%	26,900	8,158	(18,742)	30%	16,900	32,364	15,464	192%	16,900	-	(16,900)	0%	16,900	-	(16,900)	-100.0%
7007 - Utility/Other Vehicles	1,022,401	350,901	(671,500)	34%	196,800	26,004	(170,796)	13%	254,200	712,278	458,078	280%	254,200	341,300	87,100	134%	254,200	254,200	-	0.0%
7008 - Heavy Equipment	527,197	140,857	(386,340)	27%	192,330	1,161,418	969,088	604%	2,108,682	1,200,497	(908,185)	57%	1,513,582	782,136	(731,446)	52%	1,513,582	1,463,943	(49,639)	-3.3%
7011 - Buildings And Improvements	-	-	-	0%	-	14,920	14,920	100%	-	46,489	46,489	100%	215,000	214,202	(798)	100%	215,000	-	(215,000)	-100.0%
7012 - Land	400	100,000	99,600	25000%	400	-	(400)	0%	400	-	(400)	0%	400	-	(400)	0%	400	-	(400)	-100.0%
7023 - Infrastructure - Roads & Bridges	4,157,383	3,691,132	(466,251)	89%	5,350,125	3,699,530	(1,650,595)	69%	5,451,719	2,821,055	(2,630,664)	52%	12,972,441	9,737,885	(3,234,556)	75%	3,484,555	6,000,000	2,515,445	72.2%
7024 - Other Infrastructure Assets	25,600	-	(25,600)	0%	25,600	-	(25,600)	0%	25,600	-	(25,600)	0%	25,600	-	(25,600)	0%	25,600	-	(25,600)	-100.0%
7071 - CIP - Land & Right-Of-Way	20,000	-	(20,000)	0%	120,000	24,950	(95,050)	21%	116,800	42,700	(74,100)	37%	116,800	-	(116,800)	0%	116,800	-	(116,800)	-100.0%
7072 - CIP - Architectural & Engineering Services	250,235	-	(250,235)	0%	-	205,723	205,723	100%	1,000,000	72,867	(927,133)	7%	1,085,324	167,937	(917,388)	15%	961,900	179,100	(782,800)	-81.4%
7076 - CIP - Construction Contracts	453,326	-	(453,326)	0%	228,991	113,603	(115,388)	50%	112,815	-	(112,815)	0%	228,991	24,000	(204,991)	10%	228,991	400,000	171,009	74.7%
<b>70 - Capital Asset Acquisitions</b>	<b>6,480,242</b>	<b>4,290,761</b>	<b>(2,189,482)</b>	<b>66%</b>	<b>6,141,146</b>	<b>5,254,306</b>	<b>(886,840)</b>	<b>86%</b>	<b>9,087,116</b>	<b>4,928,249</b>	<b>(4,158,867)</b>	<b>54%</b>	<b>16,429,239</b>	<b>11,267,460</b>	<b>(5,161,779)</b>	<b>69%</b>	<b>6,817,928</b>	<b>8,297,243</b>	<b>1,479,315</b>	<b>21.7%</b>
<b>TOTAL OPERATING &amp; MAINTENANCE</b>	<b>10,914,283</b>	<b>7,046,525</b>	<b>(3,867,758)</b>	<b>65%</b>	<b>12,652,961</b>	<b>8,432,884</b>	<b>(4,220,077)</b>	<b>67%</b>	<b>14,237,570</b>	<b>8,141,780</b>	<b>(6,095,790)</b>	<b>57%</b>	<b>21,603,352</b>	<b>14,612,406</b>	<b>(6,990,945)</b>	<b>68%</b>	<b>11,963,163</b>	<b>13,207,287</b>	<b>1,244,124</b>	<b>10.4%</b>
9826 - Transfer To Grants Fund	394,397	157,692	(236,705)	40%	371,913	226,034	(145,879)	61%	1,584,205	43,773	(1,540,432)	3%	1,262,088	12,812	(1,249,276)	1%	1,098,557	1,278,793	180,236	16.4%
9847 - Transfer To Capital Improvement Fund	36,595	36,595	-	100%	-	-	-	0%	3,500,000	3,500,000	-	100%	329,100	-	(329,100)	0%	(210,900)	1,550,000	1,760,900	-834.9%
<b>98 - Operating Transfers Out</b>	<b>430,992</b>	<b>194,287</b>	<b>(236,705)</b>	<b>45%</b>	<b>371,913</b>	<b>226,034</b>	<b>(145,879)</b>	<b>61%</b>	<b>4,944,205</b>	<b>3,543,773</b>	<b>(1,540,432)</b>	<b>70%</b>	<b>1,591,188</b>	<b>12,812</b>	<b>(1,578,376)</b>	<b>1%</b>				

## Budget Overview

Account	2017				2018				2019				2020				2020	2021	2020-2021	
	Budget	Actual	Variance	Act %	Budget	Actual	Variance	Act %	Budget	Actual	Variance	Act %	Budget	Actual	Variance	75%	Excl 1-Time	Preliminary	Variance	%
9998 - Planned Fund Balance Increase	236,752	-	(236,752)	0%	-	-	-	0%	-	-	-	0%	-	-	-	0%	-	-	-	0.0%
99 - Planned Increase to Fund Balance	236,752	-	(236,752)	0%	-	-	-	0%	-	-	-	0%	-	-	-	0%	-	-	-	0.0%
<b>TOTAL OTHER USES</b>	<b>667,744</b>	<b>194,287</b>	<b>(473,457)</b>	<b>29%</b>	<b>371,913</b>	<b>226,034</b>	<b>(145,879)</b>	<b>61%</b>	<b>5,084,205</b>	<b>3,543,773</b>	<b>(1,540,432)</b>	<b>70%</b>	<b>1,591,188</b>	<b>12,812</b>	<b>(1,578,376)</b>	<b>1%</b>	<b>887,657</b>	<b>2,828,793</b>	<b>1,941,136</b>	<b>218.7%</b>
<b>TOTAL APPROPRIATED USES</b>	<b>17,548,148</b>	<b>12,887,555</b>	<b>(4,660,593)</b>	<b>73%</b>	<b>19,782,995</b>	<b>14,868,829</b>	<b>(4,914,166)</b>	<b>75%</b>	<b>26,081,349</b>	<b>17,914,224</b>	<b>(8,167,125)</b>	<b>69%</b>	<b>29,902,212</b>	<b>19,020,490</b>	<b>(10,881,722)</b>	<b>64%</b>	<b>19,602,211</b>	<b>22,733,868</b>	<b>3,131,657</b>	<b>16.0%</b>
<b>BALANCE</b>	-	<b>2,109,406</b>			-	<b>6,384,613</b>			-	<b>5,187,947</b>			-	<b>(8,995,323)</b>			<b>(43,718)</b>	-	<b>43,718</b>	

# **ENTERPRISE FUND**

**FY21 Budget Highlights**

**ENTERPRISE FUND - FIRE 954**

**BUDGETARY ISSUES/TRENDS:**

The Shelby County Fire Department (SCFD) operates as an Enterprise Fund that is primarily supported by fire protection fees from services provided and inspections performed. The SCFD maintains current certifications for all levels of services for firefighting, emergency medical care, hazardous materials waste management, and rescue. The SCFD incorporated Ambulance Services into its Emergency Management System (EMS) plan in January 2017 to serve the citizens of unincorporated Shelby County with fire and medical emergency response. The SCFD will be adding a new service area due to the de-annexation of South Cordova and need to expand capacity.

<b>Summary</b>	<b>FY19 Actual</b>	<b>FY20 Amended *</b>	<b>FY21 Proposed</b>	<b>FY21-20 Var</b>
Revenue	26,818,089	26,042,864	30,969,136	4,926,272
Total Personnel	23,935,341	21,756,295	23,806,953	2,050,658
O&M	3,527,932	3,692,873	16,742,808	13,049,935
Affiliated Organizations	16,125	472,500	2,779,500	2,307,000
Other Financing Sources	(130,024)	55,000	55,000	-
Net Transfers	-	(7,935)	-	7,935
Planned Fund Balance Change	-	384,467	(12,305,125)	(12,689,592)
<b>Net Expenditures</b>	<b>(791,332)</b>	<b>(216,206)</b>	<b>-</b>	<b>216,206</b>

*\*Excludes carry forwards and one time expenditures*

**CHANGES TO MAJOR CATEGORIES**

- **Revenue:** Increase in projected fees collected due to de-annexation.
- **Total Personnel:** Increase in personnel to service de-annexation area.
- **O&M:** Increase in buildings, vehicles, and operating costs to service de-annexation area.
- **Net Position:** (\$6.4 Million) – Includes reserve for long-term pension and OPEB obligations. Budget includes Planned Use of Fund Balance in the amount of \$12.3 million.

# FTE Vacancy Overview

<u>Total FTEs:</u>			Budgeted	Actual Under-	Variance	Actual
FISCAL	Monthly Avg	Budgeted Vacancies <sup>(1)</sup>	Vacancy Savings	spending	(Add'l Unspent)	Underspent as % of Total Personnel
2017	214.0	40.3	\$ 3,256,326	\$ 1,945,090	\$ (1,311,236)	9.4%
2018	229.0	6.0	\$ 500,000	\$ (1,604,805)	\$ (2,104,805)	-7.4%
2019	229.0	8.8	\$ 756,112	\$ (1,625,994)	\$ (2,382,106)	-7.3%
2020	229.0	6.5	\$ 567,084	\$ 920,272	\$ 353,188	4.1%
			\$ 756,112			

*9mo alloc.*  
*full year*

**FY2020 YTD as of 3/31/2020**  
*Positive = Underspending was more than budgeted.*

Vacant FTEs

FISCAL	JUL 1	AUG 2	SEP 3	OCT 4	NOV 5	DEC 6	JAN 7	FEB 8	MAR 9	APR 10	MAY 11	JUN 12	Monthly Avg
2017	3.0	3.0	3.0	64.0	35.0	37.0	39.0	18.0	19.0	20.0	9.0	10.0	21.7
2018	16.0	17.0	18.0	18.0	18.0	19.0	19.0	19.0	20.0	19.0	10.0	10.0	16.9
2019	10.0	10.0	12.0	13.0	14.0	14.0	15.0	18.0	19.0	13.0	16.0	17.0	14.3
2020	17.0	17.0	5.0	6.0	7.0	9.0	14.0	14.0	15.0				11.6

(1) Budgeted vacancies calculated based on mean personnel costs divided by total budgeted vacancy savings.

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# Budget Overview

As of 3/31/2020  
Fund 954 - Fire Services Fund

Account	2017				2018				2019				2020				2020	2021	2020-2021	
	Budget	Actual	Variance	Act %	Budget	Actual	Variance	Act %	Budget	Actual	Variance	Act %	Budget	Actual	Variance	75%	Excl 1-Time	Preliminary	Variance	%
4331 - Grants-Federal Thru State Of Tennessee	-	-	-	0%	-	11,405	11,405	100%	-	-	-	0%	-	-	-	0%	-	-	-	0.0%
4340 - State Of Tennessee Reimbursements	75,000	82,200	7,200	110%	100,000	90,000	(10,000)	90%	100,000	105,600	5,600	106%	95,000	-	(95,000)	0%	95,000	141,000	46,000	48.4%
<b>43 - Intergov Revenues-State of Tennessee</b>	<b>75,000</b>	<b>82,200</b>	<b>7,200</b>	<b>110%</b>	<b>100,000</b>	<b>101,405</b>	<b>1,405</b>	<b>101%</b>	<b>100,000</b>	<b>105,600</b>	<b>5,600</b>	<b>106%</b>	<b>95,000</b>	<b>-</b>	<b>(95,000)</b>	<b>0%</b>	<b>95,000</b>	<b>141,000</b>	<b>46,000</b>	<b>48.4%</b>
4401 - Grants - Federal	-	-	-	0%	-	142,054	142,054	100%	-	-	-	0%	-	-	-	0%	-	-	-	0.0%
4411 - Memphis Cost Reimbursements	-	5,144	5,144	100%	-	17,998	17,998	100%	5,000	27,179	22,179	544%	4,500	17,956	13,456	399%	4,500	4,500	-	0.0%
4432 - Other Governments Cost Reimbursements	1,174,475	1,173,014	(1,461)	100%	1,488,140	1,456,470	(31,670)	98%	1,457,064	1,518,007	60,943	104%	1,491,332	1,121,159	(370,173)	75%	1,491,332	1,475,673	(15,659)	-1.0%
<b>44 - Intergov Revenues-Federal &amp; Local</b>	<b>1,174,475</b>	<b>1,178,159</b>	<b>3,684</b>	<b>100%</b>	<b>1,488,140</b>	<b>1,616,521</b>	<b>128,381</b>	<b>109%</b>	<b>1,462,064</b>	<b>1,545,185</b>	<b>83,121</b>	<b>106%</b>	<b>1,495,832</b>	<b>1,139,116</b>	<b>(356,716)</b>	<b>76%</b>	<b>1,495,832</b>	<b>1,480,173</b>	<b>(15,659)</b>	<b>-1.0%</b>
4525 - Fire Dept-Internal Services	23,128	23,128	(0)	100%	14,068	14,093	25	100%	15,527	15,527	0	100%	17,622	13,217	(4,406)	75%	17,622	23,778	6,156	34.9%
4544 - Ambulance Service Fees	1,250,000	924,898	(325,102)	74%	2,500,000	3,344,667	844,667	134%	2,800,000	3,275,320	475,320	117%	3,102,910	2,613,318	(489,592)	84%	3,102,910	3,200,000	97,090	3.1%
<b>45 - Charges for Services</b>	<b>1,273,128</b>	<b>948,026</b>	<b>(325,102)</b>	<b>74%</b>	<b>2,514,068</b>	<b>3,358,760</b>	<b>844,692</b>	<b>134%</b>	<b>2,815,527</b>	<b>3,290,848</b>	<b>475,321</b>	<b>117%</b>	<b>3,120,532</b>	<b>2,626,534</b>	<b>(493,998)</b>	<b>84%</b>	<b>3,120,532</b>	<b>3,223,778</b>	<b>103,246</b>	<b>3.3%</b>
4601 - Fees & Permits	-	5,651	5,651	100%	4,000	11,624	7,624	291%	4,000	6,801	2,801	170%	4,500	4,288	(212)	95%	4,500	4,500	-	0.0%
4604 - Fire Protection Fees	19,532,750	20,077,426	544,676	103%	20,565,500	21,240,619	675,119	103%	20,565,500	21,501,387	935,887	105%	21,000,000	16,223,063	(4,776,937)	77%	21,000,000	25,902,685	4,902,685	23.3%
4606 - Construction Fire Fees	75,000	99,658	24,658	133%	75,000	91,380	16,380	122%	105,000	110,129	5,129	105%	92,000	65,730	(26,270)	71%	92,000	92,000	-	0.0%
<b>46 - Fines, Fees &amp; Permits</b>	<b>19,607,750</b>	<b>20,182,735</b>	<b>574,985</b>	<b>103%</b>	<b>20,644,500</b>	<b>21,343,624</b>	<b>699,124</b>	<b>103%</b>	<b>20,674,500</b>	<b>21,618,317</b>	<b>943,817</b>	<b>105%</b>	<b>21,096,500</b>	<b>16,293,082</b>	<b>(4,803,418)</b>	<b>77%</b>	<b>21,096,500</b>	<b>25,999,185</b>	<b>4,902,685</b>	<b>23.2%</b>
4703 - Private Donor Grants	3,000	3,345	345	112%	3,000	-	(3,000)	0%	3,000	2,000	(1,000)	67%	-	-	-	0%	-	-	-	0.0%
4731 - Reimbursement Non-Govt Entity	-	1,823	1,823	100%	-	-	-	0%	-	-	-	0%	-	-	-	0%	-	-	-	0.0%
4799 - Miscellaneous Other Revenue	15,000	66	(14,934)	0%	15,000	6,549	(8,451)	44%	10,000	34,058	24,058	341%	5,000	8,444	3,444	169%	5,000	5,000	-	0.0%
<b>47 - Other Revenue</b>	<b>18,000</b>	<b>5,234</b>	<b>(12,766)</b>	<b>29%</b>	<b>18,000</b>	<b>6,549</b>	<b>(11,451)</b>	<b>36%</b>	<b>13,000</b>	<b>36,058</b>	<b>23,058</b>	<b>277%</b>	<b>5,000</b>	<b>8,444</b>	<b>3,444</b>	<b>169%</b>	<b>5,000</b>	<b>5,000</b>	<b>-</b>	<b>0.0%</b>
4805 - Interest Income	-	14,647	14,647	100%	3,000	60,878	57,878	2029%	30,000	222,080	192,080	740%	230,000	109,115	(120,885)	47%	230,000	120,000	(110,000)	-47.8%
<b>48 - Investment Income</b>	<b>-</b>	<b>14,647</b>	<b>14,647</b>	<b>100%</b>	<b>3,000</b>	<b>60,878</b>	<b>57,878</b>	<b>2029%</b>	<b>30,000</b>	<b>222,080</b>	<b>192,080</b>	<b>740%</b>	<b>230,000</b>	<b>109,115</b>	<b>(120,885)</b>	<b>47%</b>	<b>230,000</b>	<b>120,000</b>	<b>(110,000)</b>	<b>-47.8%</b>
<b>TOTAL REVENUE SOURCES</b>	<b>22,148,353</b>	<b>22,411,001</b>	<b>262,648</b>	<b>101%</b>	<b>24,767,708</b>	<b>26,487,736</b>	<b>1,720,028</b>	<b>107%</b>	<b>25,095,091</b>	<b>26,818,089</b>	<b>1,722,998</b>	<b>107%</b>	<b>26,042,864</b>	<b>20,176,291</b>	<b>(5,866,573)</b>	<b>77%</b>	<b>26,042,864</b>	<b>30,969,136</b>	<b>4,926,272</b>	<b>18.9%</b>
9420 - Gain/Loss On Disposition Of Capital Asset	-	15,525	15,525	100%	-	8,050	8,050	100%	-	(146,729)	(146,729)	100%	-	-	-	0%	-	-	-	0.0%
9421 - Gain On Sale Fixed Assets	5,000	-	(5,000)	0%	5,000	-	(5,000)	0%	5,000	-	(5,000)	0%	5,000	-	(5,000)	0%	5,000	5,000	-	0.0%
9423 - Insurance Recoveries	50,000	-	(50,000)	0%	50,000	-	(50,000)	0%	50,000	16,706	(33,294)	33%	50,000	202,105	152,105	404%	50,000	50,000	-	0.0%
<b>94 - Other Financial Sources</b>	<b>55,000</b>	<b>15,525</b>	<b>(39,475)</b>	<b>28%</b>	<b>55,000</b>	<b>8,050</b>	<b>(46,950)</b>	<b>15%</b>	<b>55,000</b>	<b>(130,024)</b>	<b>(185,024)</b>	<b>-236%</b>	<b>55,000</b>	<b>202,105</b>	<b>147,105</b>	<b>367%</b>	<b>55,000</b>	<b>55,000</b>	<b>-</b>	<b>0.0%</b>
9990 - Budget Carryforward For Encumbrances	-	-	-	0%	82,151	-	(82,151)	0%	39,658	-	(39,658)	0%	-	-	-	0%	-	-	-	0.0%
9999 - Planned Fund Balance Decrease	2,500,000	-	(2,500,000)	0%	510,607	-	(510,607)	0%	365,981	-	(365,981)	0%	-	-	-	0%	-	12,305,125	12,305,125	100.0%
<b>99 - Planned Use of Fund Balance</b>	<b>2,500,000</b>	<b>-</b>	<b>(2,500,000)</b>	<b>0%</b>	<b>592,758</b>	<b>-</b>	<b>(592,758)</b>	<b>0%</b>	<b>405,639</b>	<b>-</b>	<b>(405,639)</b>	<b>0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>	<b>-</b>	<b>12,305,125</b>	<b>12,305,125</b>	<b>100.0%</b>
<b>TOTAL OTHER SOURCES</b>	<b>2,555,000</b>	<b>15,525</b>	<b>(2,539,475)</b>	<b>1%</b>	<b>647,758</b>	<b>8,050</b>	<b>(639,708)</b>	<b>1%</b>	<b>460,639</b>	<b>(130,024)</b>	<b>(590,663)</b>	<b>-28%</b>	<b>55,000</b>	<b>202,105</b>	<b>147,105</b>	<b>367%</b>	<b>55,000</b>	<b>12,360,125</b>	<b>12,305,125</b>	<b>#####</b>
<b>TOTAL APPROPRIATION SOURCES</b>	<b>24,703,353</b>	<b>22,426,526</b>	<b>(2,276,827)</b>	<b>91%</b>	<b>25,415,466</b>	<b>26,495,786</b>	<b>1,080,320</b>	<b>104%</b>	<b>25,555,730</b>	<b>26,688,065</b>	<b>1,132,335</b>	<b>104%</b>	<b>26,097,864</b>	<b>20,378,396</b>	<b>(5,719,468)</b>	<b>78%</b>	<b>26,097,864</b>	<b>43,329,261</b>	<b>17,231,397</b>	<b>66.0%</b>
5102 - Salaries & Labor	13,052,115	10,465,528	(2,586,587)	80%	13,522,188	12,173,653	(1,348,535)	90%	13,929,493	13,065,192	(864,301)	94%	14,320,748	9,953,154	(4,367,594)	70%	14,320,748	16,948,732	2,627,984	18.4%
5179 - Compensated Leave Adjustments	-	197,250	197,250	100%	-	192,920	192,920	100%	-	(14,976)	(14,976)	100%	-	-	-	0%	-	-	-	0.0%
<b>51 - Salaries-Regular Pay</b>	<b>13,052,115</b>	<b>10,662,778</b>	<b>(2,389,337)</b>	<b>82%</b>	<b>13,522,188</b>	<b>12,366,573</b>	<b>(1,155,615)</b>	<b>91%</b>	<b>13,929,493</b>	<b>13,050,216</b>	<b>(879,277)</b>	<b>94%</b>	<b>14,320,748</b>	<b>9,953,154</b>	<b>(4,367,594)</b>	<b>70%</b>	<b>14,320,748</b>	<b>16,948,732</b>	<b>2,627,984</b>	<b>18.4%</b>
5230 - Out of Rank Pay	125,000	107,511	(17,489)	86%	125,000	121,549	(3,451)	97%	110,000	106,242	(3,758)	97%	110,000	77,808	(32,192)	71%	110,000	110,000	-	0.0%
5234 - Other Supplemental Pay	-	-	-	0%	-	126	126	100%	-	-	-	0%	-	-	-	0%	-	-	-	0.0%
5251 - Overtime/Holiday Pay	375,000	328,476	(46,524)	88%	375,000	414,361	39,361	110%	450,000	462,374	12,374	103%	495,000	499,634	4,634	101%	495,000	508,000	13,000	2.6%
5254 - Overtime	1,000,000	830,031	(169,969)	83%	900,000	895,878	(4,122)	100%	900,000	806,003	(93,997)	90%	900,000	630,679	(269,321)	70%	900,000	900,000	-	0.0%
5257 - Certification Pay	587,320	423,180	(164,140)	72%	587,320	571,840	(15,480)	97%	625,000	601,791	(23,209)	96%	625,000	503,482	(121,518)	81%	625,000	823,750	198,750	31.8%
5260 - College Incentive	261,700	236,708	(24,992)	90%	261,700	290,363	28,663	111%	300,000	323,057	23,057	108%	310,000	223,670	(86,330)	72%	310,000	371,000	61,000	19.7%
5266 - Longevity	94,866	91,320	(3,546)	96%	94,866	87,689	(7,177)	92%	94,866	90,901	(3,965)	96%	94,866	71,015	(23,852)	75%	94,866	94,866	-	0.0%

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# Budget Overview

As of 3/31/2020  
Fund 954 - Fire Services Fund

Account	2017				2018				2019				2020				2020	2021	2020-2021	
	Budget	Actual	Variance	Act %	Budget	Actual	Variance	Act %	Budget	Actual	Variance	Act %	Budget	Actual	Variance	75%	Excl 1-Time	Preliminary	Variance	%
5269 - Shift Differential	7,200	6,840	(360)	95%	7,200	6,240	(960)	87%	7,200	6,338	(863)	88%	7,200	4,583	(2,618)	64%	7,200	7,200	-	0.0%
5281 - Retirement - Sick Pay	25,000	5,772	(19,228)	23%	25,000	11,544	(13,456)	46%	12,000	-	(12,000)	0%	12,000	-	(12,000)	0%	12,000	12,000	-	0.0%
5295 - Salary Changes	3,167	-	(3,167)	0%	3,167	-	(3,167)	0%	1,540	-	(1,540)	0%	-	-	-	0%	-	-	-	0.0%
<b>52 - Salaries-Other Compensation</b>	<b>2,479,253</b>	<b>2,029,839</b>	<b>(449,415)</b>	<b>82%</b>	<b>2,379,253</b>	<b>2,399,591</b>	<b>20,338</b>	<b>101%</b>	<b>2,500,606</b>	<b>2,396,705</b>	<b>(103,902)</b>	<b>96%</b>	<b>2,554,066</b>	<b>2,010,870</b>	<b>(543,196)</b>	<b>79%</b>	<b>2,554,066</b>	<b>2,826,816</b>	<b>272,750</b>	<b>10.7%</b>
5510 - Retirement Benefits - County	2,201,892	3,628,678	1,426,786	165%	2,832,898	6,702,852	3,869,954	237%	3,200,997	6,768,313	3,567,316	211%	3,126,219	2,275,030	(851,189)	73%	3,126,219	3,745,670	619,450	19.8%
5511 - Other Post Employment Benefits	827,504	616,578	(210,926)	75%	758,595	(218,015)	(976,610)	-29%	518,177	(298,893)	(817,070)	-58%	335,106	202,749	(132,357)	61%	335,106	196,605	(138,500)	-41.3%
5516 - Medicare Employer Contributions	189,256	165,670	(23,585)	88%	196,072	194,563	(1,508)	99%	201,978	205,372	3,395	102%	207,651	160,976	(46,675)	78%	207,651	245,757	38,106	18.4%
5520 - Group Life Insurance Benefit	54,688	73,364	18,676	134%	95,183	84,817	(10,365)	89%	98,050	99,439	1,389	101%	120,294	82,742	(37,552)	69%	120,294	142,369	22,075	18.4%
5542 - Group Health Insurance - HRA	131,475	323,120	191,644	246%	381,577	548,073	166,496	144%	564,021	606,495	42,474	108%	611,249	468,787	(142,462)	77%	611,249	631,663	20,414	3.3%
5543 - Group Health Insurance - HMO	1,523,725	1,039,118	(484,608)	68%	1,313,035	1,015,391	(297,644)	77%	1,181,803	996,353	(185,450)	84%	1,118,980	726,167	(392,814)	65%	1,118,980	1,369,642	250,662	22.4%
5560 - Long Term Disability Benefit	41,767	32,611	(9,155)	78%	43,271	38,006	(5,265)	88%	44,574	43,938	(636)	99%	54,419	37,234	(17,185)	68%	54,419	64,405	9,986	18.4%
5591 - On-Job-Injury Benefit Expense	78,313	64,171	(14,142)	82%	67,611	61,742	(5,869)	91%	55,718	52,227	(3,491)	94%	57,283	40,482	(16,801)	71%	57,283	67,795	10,512	18.4%
5592 - Unemployment Compensation Benefit	21,536	20,507	(1,029)	95%	13,522	14,416	894	107%	13,929	15,176	1,246	109%	14,321	11,790	(2,531)	82%	14,321	16,949	2,628	18.4%
<b>55 - Fringe Benefits</b>	<b>5,070,156</b>	<b>5,963,818</b>	<b>893,662</b>	<b>118%</b>	<b>5,701,763</b>	<b>8,441,846</b>	<b>2,740,083</b>	<b>148%</b>	<b>5,879,248</b>	<b>8,488,420</b>	<b>2,609,172</b>	<b>144%</b>	<b>5,645,522</b>	<b>4,005,956</b>	<b>(1,639,566)</b>	<b>71%</b>	<b>5,645,522</b>	<b>6,480,855</b>	<b>835,333</b>	<b>14.8%</b>
5635 - Restricted Salaries	(3,256,326)	-	3,256,326	0%	(500,000)	-	500,000	0%	(756,112)	-	756,112	0%	(980,246)	-	980,246	0%	(764,040)	(2,449,450)	(1,685,409)	220.6%
<b>56 - Restricted Salaries</b>	<b>(3,256,326)</b>	<b>-</b>	<b>3,256,326</b>	<b>0%</b>	<b>(500,000)</b>	<b>-</b>	<b>500,000</b>	<b>0%</b>	<b>(756,112)</b>	<b>-</b>	<b>756,112</b>	<b>0%</b>	<b>(980,246)</b>	<b>-</b>	<b>980,246</b>	<b>0%</b>	<b>(764,040)</b>	<b>(2,449,450)</b>	<b>(1,685,409)</b>	<b>220.6%</b>
<b>TOTAL SALARIES</b>	<b>17,345,198</b>	<b>18,656,434</b>	<b>1,311,236</b>	<b>108%</b>	<b>21,103,204</b>	<b>23,208,010</b>	<b>2,104,805</b>	<b>110%</b>	<b>21,553,235</b>	<b>23,935,341</b>	<b>2,382,106</b>	<b>111%</b>	<b>21,540,089</b>	<b>15,969,980</b>	<b>(5,570,109)</b>	<b>74%</b>	<b>21,756,295</b>	<b>23,806,953</b>	<b>2,050,658</b>	<b>9.4%</b>
6006 - Apparel - Employees	83,000	98,322	15,322	118%	94,000	74,883	(19,117)	80%	114,000	93,730	(20,270)	82%	100,000	90,000	(10,000)	90%	100,000	121,000	21,000	21.0%
6010 - Bedding And Linen	7,000	1,520	(5,480)	22%	7,000	5,720	(1,280)	82%	7,000	4,200	(2,800)	60%	7,000	3,300	(3,700)	47%	7,000	7,000	-	0.0%
6014 - Custodial & Cleaning Supplies	24,000	18,815	(5,185)	78%	18,000	15,882	(2,118)	88%	25,000	22,387	(2,613)	90%	25,000	22,429	(2,571)	90%	25,000	25,000	-	0.0%
6016 - Computer Supplies	15,000	4,516	(10,484)	30%	10,000	4,043	(5,957)	40%	10,000	4,061	(5,939)	41%	5,000	3,898	(1,102)	78%	5,000	5,000	-	0.0%
6023 - Educational Supplies & Materials	5,000	11,101	6,101	222%	10,000	5,590	(4,410)	56%	10,000	4,012	(5,988)	40%	10,000	7,697	(2,303)	77%	10,000	10,000	-	0.0%
6024 - Employee Recognition Materials	300	1,322	1,022	441%	3,000	1,080	(1,920)	36%	3,000	621	(2,379)	21%	3,000	226	(2,774)	8%	3,000	3,000	-	0.0%
6026 - Expendable Furnishings & Equipment	25,000	28,589	3,589	114%	25,000	16,002	(8,998)	64%	25,000	19,483	(5,517)	78%	20,000	7,173	(12,827)	36%	20,000	150,400	130,400	652.0%
6027 - Expendable Computer/Telecom Furnishings	84,000	220,018	136,018	262%	44,000	26,415	(17,585)	60%	10,000	7,614	(2,386)	76%	84,000	4,117	(79,883)	5%	84,000	25,000	(59,000)	-70.2%
6030 - Identification Materials	-	898	898	100%	-	-	-	0%	-	-	-	0%	-	-	-	0%	-	-	-	0.0%
6038 - Kitchen & Dinning Supplies	700	-	(700)	0%	700	-	(700)	0%	700	-	(700)	0%	500	-	(500)	0%	500	500	-	0.0%
6042 - Materials - Operational	40,000	19,725	(20,275)	49%	18,000	15,200	(2,800)	84%	18,000	10,927	(7,073)	61%	16,200	4,630	(11,570)	29%	16,200	16,200	-	0.0%
6044 - Materials - Operational Roads	1,500	200	(1,300)	13%	-	420	420	100%	-	-	-	0%	-	-	-	0%	-	-	-	0.0%
6046 - Medical & Lab Supplies	95,000	100,348	5,348	106%	225,000	184,145	(40,855)	82%	200,000	164,082	(35,918)	82%	200,000	186,177	(13,823)	93%	200,000	200,000	-	0.0%
6052 - Office Supplies	7,500	2,558	(4,942)	34%	5,000	1,901	(3,099)	38%	5,000	2,124	(2,876)	42%	5,000	2,940	(2,060)	59%	5,000	5,000	-	0.0%
6054 - Paper Products	1,500	1,499	(1)	100%	1,500	403	(1,098)	27%	1,500	1,369	(132)	91%	1,500	1,500	-	100%	1,500	1,500	-	0.0%
6056 - Parts Purchases	8,000	4,246	(3,754)	53%	8,000	6,055	(1,945)	76%	8,000	7,966	(34)	100%	8,000	8,830	830	110%	8,000	8,000	-	0.0%
6060 - Petroleum Products	230,000	119,632	(110,368)	52%	140,000	159,238	19,238	114%	140,000	140,891	891	101%	165,000	93,975	(71,025)	57%	165,000	165,000	-	0.0%
6064 - Photos, Maps & Blueprint Supplies	1,000	-	(1,000)	0%	1,000	-	(1,000)	0%	1,000	-	(1,000)	0%	-	-	-	0%	-	-	-	0.0%
6072 - Safety Supplies	339,600	262,961	(76,639)	77%	202,819	116,052	(86,767)	57%	76,172	67,430	(8,742)	89%	130,000	104,232	(25,768)	80%	130,000	372,500	242,500	186.5%
<b>60 - Supplies &amp; Materials</b>	<b>968,100</b>	<b>896,271</b>	<b>(71,829)</b>	<b>93%</b>	<b>813,019</b>	<b>633,029</b>	<b>(179,990)</b>	<b>78%</b>	<b>654,372</b>	<b>550,896</b>	<b>(103,476)</b>	<b>84%</b>	<b>780,200</b>	<b>541,125</b>	<b>(239,075)</b>	<b>69%</b>	<b>780,200</b>	<b>1,115,100</b>	<b>334,900</b>	<b>42.9%</b>
6402 - Bank Fees And Credit Card Costs	-	-	-	0%	-	181	181	100%	500	-	(500)	0%	500	-	(500)	0%	500	500	-	0.0%
6404 - Advertising And Legal Notices	-	1,500	1,500	100%	-	2,127	2,127	100%	2,000	-	(2,000)	0%	2,000	0	(2,000)	0%	2,000	2,000	-	0.0%
6410 - Claims Paid Oji Tort & Unemployment	-	240	240	100%	-	-	-	0%	-	6,088	6,088	100%	-	-	-	0%	-	-	-	0.0%
6417 - Dues & Memberships - County	-	-	-	0%	-	-	-	0%	-	219	219	100%	-	225	225	100%	-	500	500	100.0%
6418 - Dues & Memberships - Individual	1,500	813	(687)	54%	1,500	772	(728)	51%	1,500	503	(997)	34%	900	450	(450)	50%	900	900	-	0.0%
6428 - Freight, Shipping & Storage	100	451	351	451%	500	65	(435)	13%	500	31	(469)	6%	500	-	(500)	0%	500	500	-	0.0%
6433 - Hospitality Expenses	2,500	1,968	(532)	79%	2,500	2,081	(419)	83%	2,500	1,460	(1,040)	58%	2,500	2,049	(451)	82%	2,500	2,500	-	0.0%
6435 - HAZMAT Expenses - Fire	6,000	2,581	(3,420)	43%	6,000	4,018	(1,983)	67%	10,000	10,874	874	109%	10,000	14,700	4,700	147%	10,000	10,000	-	0.0%
6436 - Insurance - Property & Liability	24,000	25,985	1,985	108%	24,000	25,933	1,933	108%	26,000	31,485	5,485	121%	32,000	33,216	1,216	104%	32,000	33,220	1,220	3.8%
6440 - Laundry & Dry Cleaning Services	-	-	-	0%	-	240	240	100%	-	-	-	0%	-	-	-	0%	-	-	-	0.0%
6446 - Local Transportation	1,000	727	(273)	73%	1,000	396	(604)	40%	1,000	491	(509)	49%	1,000	457	(543)	46%	1,000	1,000	-	0.0%
6450 - Permits, Licenses and Fees	2,500	18,128	15,628	725%	5,000	4,522	(478)	90%	39,000	38,702	(298)	99%	72,766	52,296	(20,470)	72%	72,766	72,766	-	0.0%
6459 - Postage & Mail Services	300	169	(131)	56%	300	210	(90)	70%	300	183	(117)	61%	300	20	(280)	7%	300	300	-	0.0%
6461 - Printing - Outside	-	1,186	1,186	100%	-	-	-	0%	-	-	-	0%	-	-	-	0%	-	-	-	0.0%

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# Budget Overview

As of 3/31/2020  
Fund 954 - Fire Services Fund

Account	2017				2018				2019				2020				2020	2021	2020-2021	
	Budget	Actual	Variance	Act %	Budget	Actual	Variance	Act %	Budget	Actual	Variance	Act %	Budget	Actual	Variance	75%	Excl 1-Time	Preliminary	Variance	%
6462 - Publications & Subscriptions	2,000	-	(2,000)	0%	1,000	260	(740)	26%	1,000	1,831	831	183%	500	-	(500)	0%	500	500	-	0.0%
6465 - Software-Acquisition & Licenses	59,500	29,929	(29,571)	50%	35,000	34,136	(864)	98%	33,000	29,083	(3,917)	88%	43,000	26,372	(16,628)	61%	43,000	43,000	-	0.0%
6467 - Travel -Training Related	35,000	4,179	(30,821)	12%	15,000	6,757	(8,243)	45%	13,000	7,083	(5,917)	54%	13,000	3,450	(9,550)	27%	13,000	13,000	-	0.0%
6469 - Training & Education - Local	30,000	14,266	(15,735)	48%	38,000	34,106	(3,894)	90%	30,000	20,772	(9,228)	69%	70,000	45,469	(24,532)	65%	70,000	70,000	-	0.0%
<b>64 - Services &amp; Other Expenses</b>	<b>164,400</b>	<b>102,121</b>	<b>(62,279)</b>	<b>62%</b>	<b>129,800</b>	<b>115,803</b>	<b>(13,997)</b>	<b>89%</b>	<b>160,300</b>	<b>148,803</b>	<b>(11,497)</b>	<b>93%</b>	<b>248,966</b>	<b>178,703</b>	<b>(70,263)</b>	<b>72%</b>	<b>248,966</b>	<b>250,686</b>	<b>1,720</b>	<b>0.7%</b>
6603 - Administrative Service - Contracted	-	49,839	49,839	100%	220,663	183,623	(37,040)	83%	281,339	208,196	(73,143)	74%	200,000	200,000	-	100%	200,000	200,000	-	0.0%
6604 - Ambulance Service	870,000	868,000	(2,000)	100%	-	-	-	0%	-	-	-	0%	-	-	-	0%	-	-	-	0.0%
6605 - Appraisals, Testing & Surveys	-	406	406	100%	-	-	-	0%	-	-	-	0%	-	-	-	0%	-	-	-	0.0%
6606 - Architectural & Engineering Services	5,000	3,000	(2,000)	60%	5,000	-	(5,000)	0%	5,000	-	(5,000)	0%	-	-	-	0%	-	760,000	760,000	100.0%
6632 - Counseling and Psychological Services	-	-	-	0%	-	7,200	7,200	100%	-	-	-	0%	-	-	-	0%	-	-	-	0.0%
6655 - Medical & Dental Services	90,250	68,430	(21,820)	76%	65,000	59,155	(5,845)	91%	65,000	59,389	(5,611)	91%	65,000	68,955	3,955	106%	65,000	65,000	-	0.0%
6664 - Operational Services - Contracted	133,000	132,928	(72)	100%	133,000	136,555	3,555	103%	133,000	136,366	3,366	103%	138,000	137,458	(542)	100%	138,000	138,000	-	0.0%
6665 - Outside Consultant Services	65,000	11,758	(53,242)	18%	64,490	44,656	(19,834)	69%	-	-	-	0%	75,000	54,775	(20,225)	73%	75,000	-	(75,000)	-100.0%
6699 - Other Professional & Contracted Services	88,500	-	(88,500)	0%	-	-	-	0%	-	-	-	0%	-	-	-	0%	-	-	-	0.0%
<b>66 - Professional &amp; Contracted Services</b>	<b>1,251,750</b>	<b>1,134,361</b>	<b>(117,389)</b>	<b>91%</b>	<b>488,153</b>	<b>431,188</b>	<b>(56,965)</b>	<b>88%</b>	<b>484,339</b>	<b>403,951</b>	<b>(80,388)</b>	<b>83%</b>	<b>478,000</b>	<b>461,188</b>	<b>(16,812)</b>	<b>96%</b>	<b>478,000</b>	<b>1,163,000</b>	<b>685,000</b>	<b>143.3%</b>
6710 - Bldg & Grounds Maintenance - Contracted	30,000	10,067	(19,933)	34%	42,000	48,013	6,013	114%	73,000	141,587	68,587	194%	70,000	76,259	6,259	109%	70,000	70,000	-	0.0%
6711 - Cabling & Wiring - Computer/Telecom	-	308	308	100%	-	-	-	0%	-	-	-	0%	-	-	-	0%	-	-	-	0.0%
6723 - Equipment Maintenance - Contracted; Com	18,000	17,825	(175)	99%	18,000	17,463	(537)	97%	18,000	21,425	3,425	119%	18,000	17,463	(537)	97%	18,000	77,000	59,000	327.8%
6724 - Equip Maintenance - Contracted	98,000	84,252	(13,748)	86%	111,000	104,132	(6,868)	94%	91,400	60,260	(31,140)	66%	100,000	114,973	14,973	115%	100,000	100,000	-	0.0%
6727 - Equipment Rent	337,500	298,646	(38,854)	88%	36,000	13,388	(22,612)	37%	15,000	12,846	(2,154)	86%	18,000	15,000	(3,000)	83%	18,000	18,000	-	0.0%
6745 - Pest Control Services	4,300	4,000	(300)	93%	5,000	3,590	(1,410)	72%	5,000	3,390	(1,610)	68%	5,000	3,540	(1,460)	71%	5,000	5,000	-	0.0%
6750 - Telecommunications Services-External	61,500	-	(61,500)	0%	48,000	888	(47,112)	2%	5,000	1,242	(3,758)	25%	3,000	1,000	(2,000)	33%	3,000	3,000	-	0.0%
6760 - Vehicle Maintenance-Contracted	170,000	85,080	(84,920)	50%	220,000	186,792	(33,208)	85%	335,000	326,115	(8,885)	97%	347,000	349,124	2,124	101%	347,000	347,000	-	0.0%
6789 - Utility Services	107,000	107,454	454	100%	117,000	75,683	(41,317)	65%	107,000	28,287	(78,713)	26%	107,000	55,721	(51,279)	52%	107,000	107,000	-	0.0%
6790 - Waste Removal	400	400	-	100%	2,000	3,000	1,000	150%	2,000	2,759	759	138%	2,000	1,000	(1,000)	50%	2,000	2,000	-	0.0%
<b>67 - Rent, Utilities &amp; Maintenance</b>	<b>826,700</b>	<b>608,033</b>	<b>(218,667)</b>	<b>74%</b>	<b>599,000</b>	<b>452,948</b>	<b>(146,052)</b>	<b>76%</b>	<b>651,400</b>	<b>597,911</b>	<b>(53,490)</b>	<b>92%</b>	<b>670,000</b>	<b>634,080</b>	<b>(35,920)</b>	<b>95%</b>	<b>670,000</b>	<b>729,000</b>	<b>59,000</b>	<b>8.8%</b>
6810 - Indirect Cost Charges/Allocations	907,806	907,806	-	100%	887,948	887,948	-	100%	1,029,778	1,029,778	(0)	100%	982,915	737,186	(245,729)	75%	982,915	952,022	(30,893)	-3.1%
6831 - Fleet Petroleum Services	73,000	11,070	(61,930)	15%	25,000	43,209	18,209	173%	15,000	78,019	63,019	520%	70,000	56,088	(13,912)	80%	70,000	70,000	-	0.0%
6832 - Fleet Vehicle Services	190,000	130,805	(59,196)	69%	90,000	64,909	(25,091)	72%	90,000	47,527	(42,473)	53%	80,000	53,876	(26,124)	67%	80,000	40,000	(40,000)	-50.0%
6833 - Roads & Bridges Services	10,000	-	(10,000)	0%	10,000	-	(10,000)	0%	10,000	5,867	(4,133)	59%	5,000	-	(5,000)	0%	5,000	5,000	-	0.0%
6834 - Geographic Information Services	8,000	5,300	(2,700)	66%	8,000	5,300	(2,700)	66%	7,700	7,700	-	100%	7,700	7,700	-	100%	7,700	7,700	-	0.0%
6850 - Copy Machines - Inside	2,000	3,882	1,882	194%	2,000	5,962	3,962	298%	3,000	6,297	3,297	210%	5,000	5,023	23	100%	5,000	5,000	-	0.0%
6852 - Printing - Inside	3,000	5,140	2,140	171%	3,000	833	(2,167)	28%	3,000	3,576	576	119%	3,000	1,021	(1,980)	34%	3,000	3,000	-	0.0%
6854 - Mail Services - Inside	1,700	103	(1,597)	6%	500	207	(293)	41%	500	174	(326)	35%	200	213	13	106%	200	200	-	0.0%
6855 - Support Services Work	15,000	-	(15,000)	0%	15,000	-	(15,000)	0%	15,000	-	(15,000)	0%	5,000	-	(5,000)	0%	5,000	5,000	-	0.0%
6874 - Telecommunication Services - Inside	120,000	110,558	(9,442)	92%	140,000	148,603	8,603	106%	140,000	139,159	(841)	99%	100,000	109,067	9,067	109%	100,000	100,000	-	0.0%
<b>68 - Interfund Services</b>	<b>1,330,506</b>	<b>1,174,664</b>	<b>(155,842)</b>	<b>88%</b>	<b>1,181,448</b>	<b>1,156,970</b>	<b>(24,478)</b>	<b>98%</b>	<b>1,313,978</b>	<b>1,318,097</b>	<b>4,119</b>	<b>100%</b>	<b>1,258,815</b>	<b>970,174</b>	<b>(288,641)</b>	<b>77%</b>	<b>1,258,815</b>	<b>1,187,922</b>	<b>(70,893)</b>	<b>-5.6%</b>
7003 - Electronic & Computer Equipment	-	-	-	0%	20,000	19,076	(924)	95%	2,000	-	(2,000)	0%	20,000	-	(20,000)	0%	20,000	20,000	-	0.0%
7007 - Utility/Other Vehicles	1,843,496	1,843,281	(215)	100%	139,000	94,821	(44,179)	68%	189,658	181,020	(8,638)	95%	189,658	39,619	(150,039)	21%	189,658	2,560,000	2,370,342	1249.8%
7009 - Other Equipment	275,704	102,143	(173,561)	37%	29,000	19,258	(9,742)	66%	33,600	20,226	(13,374)	60%	30,000	-	(30,000)	0%	30,000	577,100	547,100	1823.7%
7011 - Buildings And Improvements	310,500	266,590	(43,910)	86%	50,000	45,990	(4,010)	92%	20,000	31,500	11,500	158%	17,234	2,446	(14,788)	14%	17,234	8,900,000	8,882,766	#####
7012 - Land	-	-	-	0%	-	-	-	0%	-	-	-	0%	-	-	-	0%	-	240,000	240,000	100.0%
<b>70 - Capital Asset Acquistions</b>	<b>2,429,700</b>	<b>2,212,014</b>	<b>(217,686)</b>	<b>91%</b>	<b>238,000</b>	<b>179,145</b>	<b>(58,855)</b>	<b>75%</b>	<b>245,258</b>	<b>232,746</b>	<b>(12,512)</b>	<b>95%</b>	<b>256,892</b>	<b>42,065</b>	<b>(214,827)</b>	<b>16%</b>	<b>256,892</b>	<b>12,297,100</b>	<b>12,040,208</b>	<b>4686.9%</b>
7910 - Depreciation - Building & Improvements	-	113,987	113,987	100%	-	128,221	128,221	100%	-	131,235	131,235	100%	-	11,155	11,155	100%	-	-	-	0.0%
7920 - Depreciation - Machinery & Equipment	-	306,808	306,808	100%	-	365,113	365,113	100%	-	377,039	377,039	100%	-	31,231	31,231	100%	-	-	-	0.0%
7950 - Asset Acquisitions - Proprietary Funds Offse	-	(2,212,014)	(2,212,014)	100%	-	(179,145)	(179,145)	100%	-	(232,746)	(232,746)	100%	-	-	-	0%	-	-	-	0.0%
<b>79 - Depreciation Expense</b>	<b>-</b>	<b>(1,791,219)</b>	<b>(1,791,219)</b>	<b>100%</b>	<b>-</b>	<b>314,190</b>	<b>314,190</b>	<b>100%</b>	<b>-</b>	<b>275,529</b>	<b>275,529</b>	<b>100%</b>	<b>-</b>	<b>42,386</b>	<b>42,386</b>	<b>100%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>TOTAL OPERATING &amp; MAINTENANCE</b>	<b>6,971,156</b>	<b>4,336,244</b>	<b>(2,634,912)</b>	<b>62%</b>	<b>3,449,420</b>	<b>3,283,272</b>	<b>(166,148)</b>	<b>95%</b>	<b>3,509,647</b>	<b>3,527,932</b>	<b>18,285</b>	<b>101%</b>	<b>3,692,873</b>	<b>2,869,722</b>	<b>(823,151)</b>	<b>78%</b>	<b>3,692,873</b>	<b>16,742,808</b>	<b>13,049,935</b>	<b>353.4%</b>

# Budget Overview

Account	2017				2018				2019				2020				2020	2021	2020-2021	
	Budget	Actual	Variance	Act %	Budget	Actual	Variance	Act %	Budget	Actual	Variance	Act %	Budget	Actual	Variance	75%	Excl 1-Time	Preliminary	Variance	%
8008 - Principal payment on Interfund Loans	-	-	-	0%	450,000	-	(450,000)	0%	450,000	-	(450,000)	0%	450,000	-	(450,000)	0%	450,000	2,660,000	2,210,000	491.1%
8028 - Interest On Interfund Loans	-	9,375	9,375	100%	22,500	20,625	(1,875)	92%	22,500	16,125	(6,375)	72%	22,500	9,375	(13,125)	42%	22,500	119,500	97,000	431.1%
<b>80 - Debt Service Expenditure</b>	<b>-</b>	<b>9,375</b>	<b>9,375</b>	<b>100%</b>	<b>472,500</b>	<b>20,625</b>	<b>(451,875)</b>	<b>4%</b>	<b>472,500</b>	<b>16,125</b>	<b>(456,375)</b>	<b>3%</b>	<b>472,500</b>	<b>9,375</b>	<b>(463,125)</b>	<b>2%</b>	<b>472,500</b>	<b>2,779,500</b>	<b>2,307,000</b>	<b>488.3%</b>
9826 - Transfer To Grants Fund	-	-	-	0%	17,181	-	(17,181)	0%	20,348	-	(20,348)	0%	7,935	-	(7,935)	0%	7,935	-	(7,935)	-100.0%
<b>98 - Operating Transfers Out</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>	<b>17,181</b>	<b>-</b>	<b>(17,181)</b>	<b>0%</b>	<b>20,348</b>	<b>-</b>	<b>(20,348)</b>	<b>0%</b>	<b>7,935</b>	<b>-</b>	<b>(7,935)</b>	<b>0%</b>	<b>7,935</b>	<b>-</b>	<b>(7,935)</b>	<b>-100.0%</b>
9998 - Planned Fund Balance Increase	386,999	-	(386,999)	0%	373,161	-	(373,161)	0%	-	-	-	0%	384,467	-	(384,467)	0%	384,467	-	(384,467)	-100.0%
<b>99 - Planned Increase to Fund Balance</b>	<b>386,999</b>	<b>-</b>	<b>(386,999)</b>	<b>0%</b>	<b>373,161</b>	<b>-</b>	<b>(373,161)</b>	<b>0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>	<b>384,467</b>	<b>-</b>	<b>(384,467)</b>	<b>0%</b>	<b>384,467</b>	<b>-</b>	<b>(384,467)</b>	<b>-100.0%</b>
<b>TOTAL OTHER USES</b>	<b>386,999</b>	<b>9,375</b>	<b>(377,624)</b>	<b>2%</b>	<b>862,842</b>	<b>20,625</b>	<b>(842,217)</b>	<b>2%</b>	<b>492,848</b>	<b>16,125</b>	<b>(476,723)</b>	<b>3%</b>	<b>864,902</b>	<b>9,375</b>	<b>(855,527)</b>	<b>1%</b>	<b>864,902</b>	<b>2,779,500</b>	<b>1,914,598</b>	<b>221.4%</b>
<b>TOTAL APPROPRIATED USES</b>	<b>24,703,353</b>	<b>23,002,054</b>	<b>(1,701,299)</b>	<b>93%</b>	<b>25,415,466</b>	<b>26,511,907</b>	<b>1,096,441</b>	<b>104%</b>	<b>25,555,730</b>	<b>27,479,397</b>	<b>1,923,668</b>	<b>108%</b>	<b>26,097,864</b>	<b>18,849,077</b>	<b>(7,248,787)</b>	<b>72%</b>	<b>26,314,070</b>	<b>43,329,261</b>	<b>17,015,191</b>	<b>64.7%</b>
<b>BALANCE</b>	<b>-</b>	<b>(575,528)</b>			<b>-</b>	<b>(16,121)</b>			<b>-</b>	<b>(791,332)</b>			<b>-</b>	<b>1,529,319</b>			<b>(216,206)</b>	<b>-</b>	<b>216,206</b>	

# **INTERNAL SERVICE FUND**

**FY21 Budget Highlights**

**INTERNAL SERVICE FUNDS**

**FLEET REPLACEMENT - Fund 959**

The Fleet Vehicle Replacement Fund provides an orderly system for purchasing and funding a standardized fleet of Shelby County vehicles to promote cost effective fleet management through efficient vehicle acquisition, replacement, operation, maintenance, and repair. The goal of this replacement program is to lower the overall cost of vehicle maintenance by replacing all vehicles aged ten (10) years or older continuing with a cycle of maintenance and repair until replacement is necessary again.

<b>Summary</b>	<b>FY19 Actual</b>	<b>FY20 Amended *</b>	<b>FY21 Proposed</b>	<b>FY21-20 Var</b>
Revenue	457,600	516,600	490,200	(26,400)
O&M	187,497	516,600	490,200	(26,400)
Other Financing Sources	(10,951)	-	-	-
<b>Net Expenditures</b>	<b>259,152</b>	<b>-</b>	<b>-</b>	<b>-</b>

*\*Excludes carry forwards and one time expenditures*

- **Revenue:** Represents annual billings to participating departments.
- **O&M:** Budget decreased to align with the expenditure budgets for Fleet Replacement participants.
- **Fund Balance** = \$3.5 million. Use of additional fund balance will be appropriated by resolution as necessary for purchase contracts.

**FLEET SERVICES - Fund 960**

The Fleet Services Department operates as an internal service fund to provide maintenance for all vehicles and equipment that currently comprise the Shelby County Government fleet.

<b>Summary</b>	<b>FY19 Actual</b>	<b>FY20 Amended *</b>	<b>FY21 Proposed</b>	<b>FY21-20 Var</b>
Revenue	2,647,979	3,015,591	2,854,965	(160,626)
Total Personnel	1,040,145	1,023,232	1,023,175	(56)
O&M	1,898,608	1,999,280	1,831,790	(167,491)
Other Financing Sources	(13,699)	-	-	-
<b>Net Expenditures</b>	<b>(304,473)</b>	<b>(6,921)</b>	<b>-</b>	<b>6,921</b>

*\*Excludes carry forwards and one time expenditures*

- **Revenue:** Represents billings to departments served.
- **Total Personnel:** Reduction personnel costs.
- **O&M:** Budget decreased to align with the expenditure budgets for Fleet Service participants.
- **Fund Balance** = (\$1.8 Million) including reserve for Pension/OPEB; no use of Fund Balance for FY21.

# FTE Vacancy Overview

<u>Total FTEs:</u>		Budgeted Vacancies <sup>(1)</sup>	Budgeted	Actual Under-	Variance	Actual
FISCAL	Monthly Avg		Vacancy Savings	spending	(Add'l Unspent)	Underspent as % of Total Personnel
2017	15.0	0.7	\$ 50,000	\$ (115,878)	\$ (165,878)	-0.3%
2018	15.0	0.7	\$ 50,000	\$ 1,611	\$ (48,389)	0.0%
2019	14.0	0.7	\$ 50,000	\$ 33,375	\$ (16,625)	0.1%
2020	14.0	0.5	\$ 37,500 <i>9mo alloc.</i>	\$ 85,050	\$ 47,550	0.2%
			\$ 50,000 <i>full year</i>			

*FY2020 YTD as of 3/31/2020*  
*Positive = Underspending was more than budgeted.*

Vacant FTEs

FISCAL	JUL 1	AUG 2	SEP 3	OCT 4	NOV 5	DEC 6	JAN 7	FEB 8	MAR 9	APR 10	MAY 11	JUN 12	Monthly Avg
2017	1.0	1.0	1.0	1.0	1.0	1.0	1.0	2.0	3.0	3.0	3.0	3.0	1.8
2018	3.0	3.0	3.0	3.0	3.0	3.0	3.0	2.0	2.0	2.0	2.0	2.0	2.6
2019	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	2.0	2.0	2.0	2.0	1.3
2020	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0				1.0

(1) Budgeted vacancies calculated based on mean personnel costs divided by total budgeted vacancy savings.

Public Works - 30

# Budget Overview

As of 3/31/2020  
Internal Service Fund

Account	2017				2018				2019				2020				2020	2021	2020-2021	
	Budget	Actual	Variance	Act %	Budget	Actual	Variance	Act %	Budget	Actual	Variance	Act %	Budget	Actual	Variance	75%	Excl 1-Time	Preliminary	Variance	%
4516 - Fleet Services Internal Petroleum Sales	1,911,176	1,249,499	(661,677)	65%	1,769,308	1,410,075	(359,232)	80%	1,846,552	1,542,113	(304,439)	84%	1,758,412	933,888	(824,524)	53%	1,758,412	1,646,341	(112,071)	-6.4%
4517 - Fleet Services Other Internal Sales & Service	1,677,286	1,413,751	(263,535)	84%	1,211,505	1,118,754	(92,751)	92%	1,278,730	1,062,084	(216,646)	83%	1,242,179	967,764	(274,415)	78%	1,242,179	1,188,624	(53,555)	-4.3%
4521 - Fleet Petroleum External	-	42,475	42,475	100%	-	55,319	55,319	100%	-	43,782	43,782	100%	-	15,688	15,688	100%	-	20,000	20,000	100.0%
4522 - Fleet Services External	23,700	-	(23,700)	0%	15,000	737	(14,263)	5%	15,000	-	(15,000)	0%	15,000	6,647	(8,353)	44%	15,000	-	(15,000)	-100.0%
4528 - Vehicle Replacement Fees	401,000	389,400	(11,600)	97%	448,000	429,000	(19,000)	96%	464,400	457,600	(6,800)	99%	516,600	455,400	(61,200)	88%	516,600	490,200	(26,400)	-5.1%
<b>45 - Charges for Services</b>	<b>4,013,162</b>	<b>3,095,125</b>	<b>(918,037)</b>	<b>77%</b>	<b>3,443,813</b>	<b>3,013,886</b>	<b>(429,927)</b>	<b>88%</b>	<b>3,604,682</b>	<b>3,105,579</b>	<b>(499,103)</b>	<b>86%</b>	<b>3,532,191</b>	<b>2,379,386</b>	<b>(1,152,805)</b>	<b>67%</b>	<b>3,532,191</b>	<b>3,345,165</b>	<b>(187,026)</b>	<b>-5.3%</b>
4731 - Reimbursement Non-Govt Entity	-	4,077	4,077	100%	-	-	-	0%	-	-	-	0%	-	-	-	0%	-	-	-	0.0%
<b>47 - Other Revenue</b>	<b>-</b>	<b>4,077</b>	<b>4,077</b>	<b>100%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>TOTAL REVENUE SOURCES</b>	<b>4,013,162</b>	<b>3,099,202</b>	<b>(913,960)</b>	<b>77%</b>	<b>3,443,813</b>	<b>3,013,886</b>	<b>(429,927)</b>	<b>88%</b>	<b>3,604,682</b>	<b>3,105,579</b>	<b>(499,103)</b>	<b>86%</b>	<b>3,532,191</b>	<b>2,379,386</b>	<b>(1,152,805)</b>	<b>67%</b>	<b>3,532,191</b>	<b>3,345,165</b>	<b>(187,026)</b>	<b>-5.3%</b>
9420 - Gain/Loss On Disposition Of Capital Asset	-	(37,341)	(37,341)	100%	-	(36,662)	(36,662)	100%	-	(34,220)	(34,220)	100%	-	-	-	0%	-	-	-	0.0%
9422 - Proceeds From Sale Of Capital Assets	-	54,063	54,063	100%	-	-	-	0%	-	9,570	9,570	100%	-	-	-	0%	-	-	-	0.0%
<b>94 - Other Financial Sources</b>	<b>-</b>	<b>16,722</b>	<b>16,722</b>	<b>100%</b>	<b>-</b>	<b>(36,662)</b>	<b>(36,662)</b>	<b>100%</b>	<b>-</b>	<b>(24,650)</b>	<b>(24,650)</b>	<b>100%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
9648 - Transfer From Consol Codes Enforc Fund	-	8,430	8,430	100%	-	-	-	0%	-	-	-	0%	-	-	-	0%	-	-	-	0.0%
<b>96 - Operating Transfers In</b>	<b>-</b>	<b>8,430</b>	<b>8,430</b>	<b>100%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
9990 - Budget Carryforward For Encumbrances	714,018	-	(714,018)	0%	390,016	-	(390,016)	0%	-	-	-	0%	-	-	-	0%	-	-	-	0.0%
9999 - Planned Fund Balance Decrease	364,564	-	(364,564)	0%	308,186	-	(308,186)	0%	27,370	-	(27,370)	0%	-	-	-	0%	-	-	-	0.0%
<b>99 - Planned Use of Fund Balance</b>	<b>1,078,582</b>	<b>-</b>	<b>(1,078,582)</b>	<b>0%</b>	<b>698,202</b>	<b>-</b>	<b>(698,202)</b>	<b>0%</b>	<b>27,370</b>	<b>-</b>	<b>(27,370)</b>	<b>0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>TOTAL OTHER SOURCES</b>	<b>1,078,582</b>	<b>25,152</b>	<b>(1,053,430)</b>	<b>2%</b>	<b>698,202</b>	<b>(36,662)</b>	<b>(734,865)</b>	<b>-5%</b>	<b>27,370</b>	<b>(24,650)</b>	<b>(52,020)</b>	<b>-90%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>TOTAL APPROPRIATION SOURCES</b>	<b>5,091,744</b>	<b>3,124,354</b>	<b>(1,967,390)</b>	<b>61%</b>	<b>4,142,015</b>	<b>2,977,224</b>	<b>(1,164,791)</b>	<b>72%</b>	<b>3,632,052</b>	<b>3,080,929</b>	<b>(551,124)</b>	<b>85%</b>	<b>3,532,191</b>	<b>2,379,386</b>	<b>(1,152,805)</b>	<b>67%</b>	<b>3,532,191</b>	<b>3,345,165</b>	<b>(187,026)</b>	<b>-5.3%</b>
5102 - Salaries & Labor	724,636	609,844	(114,792)	84%	746,376	633,214	(113,162)	85%	724,721	652,777	(71,944)	90%	735,591	494,559	(241,032)	67%	735,591	735,591	-	0.0%
5179 - Compensated Leave Adjustments	-	(891)	(891)	100%	-	1,843	1,843	100%	-	592	592	100%	-	-	-	0%	-	-	-	0.0%
<b>51 - Salaries-Regular Pay</b>	<b>724,636</b>	<b>608,953</b>	<b>(115,683)</b>	<b>84%</b>	<b>746,376</b>	<b>635,056</b>	<b>(111,320)</b>	<b>85%</b>	<b>724,721</b>	<b>653,369</b>	<b>(71,352)</b>	<b>90%</b>	<b>735,591</b>	<b>494,559</b>	<b>(241,032)</b>	<b>67%</b>	<b>735,591</b>	<b>735,591</b>	<b>-</b>	<b>0.0%</b>
5230 - Out of Rank Pay	-	1,330	1,330	100%	-	1,873	1,873	100%	-	594	594	100%	-	878	878	100%	-	-	-	0.0%
5254 - Overtime	9,000	2,334	(6,666)	26%	9,000	5,582	(3,418)	62%	9,000	3,542	(5,458)	39%	9,000	2,545	(6,455)	28%	9,000	9,000	-	0.0%
5266 - Longevity	8,130	6,648	(1,482)	82%	8,130	6,788	(1,342)	83%	8,130	6,865	(1,265)	84%	8,130	5,283	(2,847)	65%	8,130	8,130	-	0.0%
5269 - Shift Differential	2,300	-	(2,300)	0%	2,300	54	(2,246)	2%	2,300	-	(2,300)	0%	2,300	8	(2,292)	0%	2,300	2,300	-	0.0%
5281 - Retirement - Sick Pay	-	-	-	0%	-	5,772	5,772	100%	-	-	-	0%	-	-	-	0%	-	-	-	0.0%
<b>52 - Salaries-Other Compensation</b>	<b>19,430</b>	<b>10,313</b>	<b>(9,117)</b>	<b>53%</b>	<b>19,430</b>	<b>20,070</b>	<b>640</b>	<b>103%</b>	<b>19,430</b>	<b>11,001</b>	<b>(8,429)</b>	<b>57%</b>	<b>19,430</b>	<b>8,715</b>	<b>(10,715)</b>	<b>45%</b>	<b>19,430</b>	<b>19,430</b>	<b>-</b>	<b>0.0%</b>
5510 - Retirement Benefits - County	122,246	351,470	229,224	288%	156,366	333,899	177,534	214%	166,541	297,082	130,541	178%	160,580	109,309	(51,270)	68%	160,580	162,566	1,986	1.2%
5511 - Other Post Employment Benefits	45,942	34,309	(11,633)	75%	41,872	(12,473)	(54,345)	-30%	26,960	(47,255)	(74,215)	-175%	17,213	9,792	(7,421)	57%	17,213	8,533	(8,680)	-50.4%
5516 - Medicare Employer Contributions	10,507	8,246	(2,261)	78%	10,822	8,715	(2,107)	81%	10,508	8,867	(1,642)	84%	10,666	6,707	(3,959)	63%	10,666	10,666	(0)	0.0%
5520 - Group Life Insurance Benefit	3,036	3,953	917	130%	5,254	4,049	(1,205)	77%	5,101	4,676	(425)	92%	6,179	3,865	(2,314)	63%	6,179	6,179	0	0.0%
5542 - Group Health Insurance - HRA	-	12,367	12,367	100%	8,328	6,069	(2,260)	73%	4,164	7,761	3,597	186%	9,242	4,431	(4,811)	48%	9,242	10,495	1,253	13.6%
5543 - Group Health Insurance - HMO	74,337	87,728	13,391	118%	102,112	94,660	(7,452)	93%	110,152	99,126	(11,025)	90%	107,858	78,120	(29,737)	72%	107,858	113,243	5,385	5.0%
5560 - Long Term Disability Benefit	2,319	1,888	(431)	81%	2,388	1,970	(418)	82%	2,319	2,242	(78)	97%	2,795	1,894	(901)	68%	2,795	2,795	(0)	0.0%
5591 - On-Job-Injury Benefit Expense	4,348	3,624	(723)	83%	3,732	3,151	(581)	84%	2,899	2,611	(288)	90%	2,942	1,978	(964)	67%	2,942	2,942	0	0.0%
5592 - Unemployment Compensation Benefit	1,196	1,023	(173)	86%	746	650	(96)	87%	725	664	(61)	92%	736	504	(232)	68%	736	736	0	0.0%
<b>55 - Fringe Benefits</b>	<b>263,931</b>	<b>504,608</b>	<b>240,678</b>	<b>191%</b>	<b>331,621</b>	<b>440,690</b>	<b>109,069</b>	<b>133%</b>	<b>329,369</b>	<b>375,775</b>	<b>46,406</b>	<b>114%</b>	<b>318,211</b>	<b>216,600</b>	<b>(101,611)</b>	<b>68%</b>	<b>318,211</b>	<b>318,154</b>	<b>(56)</b>	<b>0.0%</b>
5635 - Restricted Salaries	(50,000)	-	50,000	0%	(50,000)	-	50,000	0%	(50,000)	-	50,000	0%	(56,921)	-	56,921	0%	(50,000)	(50,000)	-	0.0%
<b>56 - Restricted Salaries</b>	<b>(50,000)</b>	<b>-</b>	<b>50,000</b>	<b>0%</b>	<b>(50,000)</b>	<b>-</b>	<b>50,000</b>	<b>0%</b>	<b>(50,000)</b>	<b>-</b>	<b>50,000</b>	<b>0%</b>	<b>(56,921)</b>	<b>-</b>	<b>56,921</b>	<b>0%</b>	<b>(50,000)</b>	<b>(50,000)</b>	<b>-</b>	<b>0.0%</b>

Public Works - 30

# Budget Overview

Account	2017				2018				2019				2020				2020	2021	2020-2021	
	Budget	Actual	Variance	Act %	Budget	Actual	Variance	Act %	Budget	Actual	Variance	Act %	Budget	Actual	Variance	75%	Excl 1-Time	Preliminary	Variance	%
<b>TOTAL SALARIES</b>	<b>957,997</b>	<b>1,123,874</b>	<b>165,878</b>	<b>117%</b>	<b>1,047,427</b>	<b>1,095,816</b>	<b>48,389</b>	<b>105%</b>	<b>1,023,520</b>	<b>1,040,145</b>	<b>16,625</b>	<b>102%</b>	<b>1,016,311</b>	<b>719,874</b>	<b>(296,436)</b>	<b>71%</b>	<b>1,023,232</b>	<b>1,023,175</b>	<b>(56)</b>	<b>0.0%</b>
6002 - Agricultural & Landscaping	-	-	-	0%	-	2,500	2,500	100%	-	-	-	0%	-	-	-	0%	-	-	-	0.0%
6006 - Apparel - Employees	4,300	993	(3,307)	23%	4,300	1,456	(2,844)	34%	2,300	2,253	(47)	98%	2,300	4,600	2,300	200%	2,300	2,300	-	0.0%
6014 - Custodial & Cleaning Supplies	5,600	4,088	(1,512)	73%	5,600	3,035	(2,565)	54%	5,600	3,005	(2,595)	54%	5,600	4,160	(1,440)	74%	5,600	5,600	-	0.0%
6016 - Computer Supplies	2,590	1,064	(1,526)	41%	2,590	1,172	(1,418)	45%	2,590	364	(2,226)	14%	2,590	1,500	(1,090)	58%	2,590	2,590	-	0.0%
6026 - Expendable Furnishings & Equipment	-	-	-	0%	-	4,995	4,995	100%	-	-	-	0%	-	144	144	100%	-	-	-	0.0%
6027 - Expendable Computer/Telecom Furnishings	1,000	2,592	1,592	259%	-	-	-	0%	-	-	-	0%	-	-	-	0%	-	-	-	0.0%
6042 - Materials - Operational	15,862	14,995	(867)	95%	16,115	9,326	(6,789)	58%	16,115	12,358	(3,757)	77%	16,115	5,563	(10,552)	35%	16,115	14,250	(1,865)	-11.6%
6052 - Office Supplies	2,799	763	(2,036)	27%	1,799	1,005	(794)	56%	1,799	612	(1,187)	34%	1,799	700	(1,099)	39%	1,799	1,799	-	0.0%
6056 - Parts Purchases	580,662	424,307	(156,355)	73%	9,916	369,202	359,286	3723%	148,582	287,619	139,037	194%	112,031	278,925	166,894	249%	112,031	208,476	96,445	86.1%
6060 - Petroleum Products	1,765,914	1,160,042	(605,872)	66%	1,731,921	1,296,408	(435,513)	75%	1,650,673	1,381,089	(269,584)	84%	1,704,288	1,299,892	(404,396)	76%	1,704,288	1,422,629	(281,659)	-16.5%
6072 - Safety Supplies	480	360	(120)	75%	480	300	(180)	63%	480	424	(56)	88%	480	440	(40)	92%	480	480	-	0.0%
<b>60 - Supplies &amp; Materials</b>	<b>2,379,207</b>	<b>1,609,205</b>	<b>(770,002)</b>	<b>68%</b>	<b>1,772,720</b>	<b>1,689,399</b>	<b>(83,321)</b>	<b>95%</b>	<b>1,828,138</b>	<b>1,687,723</b>	<b>(140,415)</b>	<b>92%</b>	<b>1,845,203</b>	<b>1,595,923</b>	<b>(249,279)</b>	<b>86%</b>	<b>1,845,203</b>	<b>1,658,124</b>	<b>(187,078)</b>	<b>-10.1%</b>
6404 - Advertising And Legal Notices	-	-	-	0%	1,000	80	(920)	8%	1,000	628	(372)	63%	1,000	837	(164)	84%	1,000	1,000	-	0.0%
6433 - Hospitality Expenses	-	-	-	0%	-	132	132	100%	-	-	-	0%	-	-	-	0%	-	-	-	0.0%
6436 - Insurance - Property & Liability	9,450	7,945	(1,505)	84%	9,450	8,143	(1,308)	86%	9,450	7,092	(2,358)	75%	9,450	8,933	(517)	95%	9,450	9,450	-	0.0%
6450 - Permits, Licenses and Fees	3,668	3,193	(475)	87%	2,915	2,562	(353)	88%	4,915	2,197	(2,718)	45%	4,915	1,290	(3,625)	26%	4,915	4,915	-	0.0%
6462 - Publications & Subscriptions	500	-	(500)	0%	500	-	(500)	0%	500	-	(500)	0%	500	-	(500)	0%	500	500	-	0.0%
6465 - Software-Acquisition & Licenses	-	302	302	100%	-	-	-	0%	-	1,499	1,499	100%	-	2,885	2,885	100%	-	-	-	0.0%
<b>64 - Services &amp; Other Expenses</b>	<b>13,618</b>	<b>11,440</b>	<b>(2,178)</b>	<b>84%</b>	<b>13,865</b>	<b>10,916</b>	<b>(2,949)</b>	<b>79%</b>	<b>15,865</b>	<b>11,416</b>	<b>(4,450)</b>	<b>72%</b>	<b>15,865</b>	<b>13,945</b>	<b>(1,921)</b>	<b>88%</b>	<b>15,865</b>	<b>15,865</b>	<b>-</b>	<b>0.0%</b>
6605 - Appraisals, Testing & Surveys	7,331	4,359	(2,973)	59%	7,331	-	(7,331)	0%	7,331	-	(7,331)	0%	7,331	-	(7,331)	0%	7,331	7,331	-	0.0%
6620 - Computing/Telecom Services - Contracted	13,875	12,325	(1,550)	89%	13,875	11,420	(2,455)	82%	13,405	17,311	3,906	129%	13,405	12,868	(537)	96%	13,405	13,405	-	0.0%
6664 - Operational Services - Contracted	-	-	-	0%	1,142	1,713	571	150%	1,142	2,855	1,713	250%	1,142	2,644	1,502	232%	1,142	1,142	-	0.0%
<b>66 - Professional &amp; Contracted Services</b>	<b>21,206</b>	<b>16,683</b>	<b>(4,523)</b>	<b>79%</b>	<b>22,348</b>	<b>13,133</b>	<b>(9,215)</b>	<b>59%</b>	<b>21,878</b>	<b>20,166</b>	<b>(1,712)</b>	<b>92%</b>	<b>21,878</b>	<b>15,512</b>	<b>(6,366)</b>	<b>71%</b>	<b>21,878</b>	<b>21,878</b>	<b>-</b>	<b>0.0%</b>
6710 - Bldg & Grounds Maintenance - Contracted	21,540	536	(21,004)	2%	24,340	2,768	(21,572)	11%	27,340	919	(26,421)	3%	2,340	2,289	(51)	98%	2,340	2,340	-	0.0%
6711 - Cabling & Wiring - Computer/Telecom	-	-	-	0%	-	938	938	100%	-	-	-	0%	-	1,871	1,871	100%	-	-	-	0.0%
6724 - Equip Maintenance - Contracted	16,390	11,652	(4,738)	71%	11,390	16,683	5,293	146%	11,390	10,864	(526)	95%	11,390	10,480	(910)	92%	11,390	11,390	-	0.0%
6727 - Equipment Rent	-	-	-	0%	-	259	259	100%	-	-	-	0%	-	-	-	0%	-	-	-	0.0%
6745 - Pest Control Services	1,690	935	(755)	55%	1,690	950	(740)	56%	1,690	745	(945)	44%	1,690	1,600	(90)	95%	1,690	1,690	-	0.0%
6760 - Vehicle Maintenance-Contracted	139,492	112,045	(27,447)	80%	89,492	83,865	(5,627)	94%	114,492	49,635	(64,857)	43%	67,092	35,121	(31,971)	52%	67,092	67,092	-	0.0%
6789 - Utility Services	12,843	10,392	(2,450)	81%	12,843	14,678	1,835	114%	12,843	32,247	19,405	251%	12,842	16,484	3,642	128%	12,842	27,842	15,000	116.8%
6790 - Waste Removal	1,800	891	(909)	50%	3,000	2,746	(254)	92%	3,000	4,100	1,100	137%	3,000	5,000	2,000	167%	3,000	3,000	-	0.0%
<b>67 - Rent, Utilities &amp; Maintenance</b>	<b>193,755</b>	<b>136,451</b>	<b>(57,304)</b>	<b>70%</b>	<b>142,755</b>	<b>122,886</b>	<b>(19,869)</b>	<b>86%</b>	<b>170,755</b>	<b>98,510</b>	<b>(72,245)</b>	<b>58%</b>	<b>98,354</b>	<b>72,845</b>	<b>(25,509)</b>	<b>74%</b>	<b>98,354</b>	<b>113,354</b>	<b>15,000</b>	<b>15.3%</b>
6833 - Roads & Bridges Services	-	-	-	0%	-	-	-	0%	62,146	61,991	(155)	100%	-	-	-	0%	-	-	-	0.0%
6850 - Copy Machines - Inside	2,030	1,973	(57)	97%	530	1,942	1,412	366%	1,000	1,897	897	190%	1,000	1,423	423	142%	1,000	2,000	1,000	100.0%
6852 - Printing - Inside	530	771	241	146%	530	-	(530)	0%	530	385	(145)	73%	530	-	(530)	0%	530	530	-	0.0%
6854 - Mail Services - Inside	230	10	(220)	4%	230	11	(219)	5%	230	8	(222)	4%	230	3	(227)	1%	230	230	-	0.0%
6855 - Support Services Work	22,000	4,382	(17,618)	20%	12,000	4,882	(7,118)	41%	22,000	1,139	(20,861)	5%	5,000	-	(5,000)	0%	5,000	5,000	-	0.0%
6860 - PC Replacement Installments	-	-	-	0%	-	-	-	0%	-	-	-	0%	-	-	-	0%	-	3,588	3,588	100.0%
6874 - Telecommunication Services - Inside	21,590	10,969	(10,621)	51%	11,590	9,811	(1,779)	85%	21,590	10,296	(11,294)	48%	11,220	8,046	(3,174)	72%	11,220	11,220	-	0.0%
<b>68 - Interfund Services</b>	<b>46,380</b>	<b>18,104</b>	<b>(28,276)</b>	<b>39%</b>	<b>24,880</b>	<b>16,647</b>	<b>(8,233)</b>	<b>67%</b>	<b>107,496</b>	<b>75,716</b>	<b>(31,780)</b>	<b>70%</b>	<b>17,980</b>	<b>9,472</b>	<b>(8,508)</b>	<b>53%</b>	<b>17,980</b>	<b>22,568</b>	<b>4,588</b>	<b>25.5%</b>
7006 - Passenger Vehicles	-	-	-	0%	-	-	-	0%	-	39,048	39,048	100%	-	10,494	10,494	100%	-	-	-	0.0%
7007 - Utility/Other Vehicles	1,479,582	877,682	(601,900)	59%	1,118,020	936,178	(181,842)	84%	464,400	174,675	(289,725)	38%	516,600	-	(516,600)	0%	516,600	490,200	(26,400)	-5.1%
<b>70 - Capital Asset Acquisitions</b>	<b>1,479,582</b>	<b>877,682</b>	<b>(601,900)</b>	<b>59%</b>	<b>1,118,020</b>	<b>936,178</b>	<b>(181,842)</b>	<b>84%</b>	<b>464,400</b>	<b>213,723</b>	<b>(250,677)</b>	<b>46%</b>	<b>516,600</b>	<b>10,494</b>	<b>(506,106)</b>	<b>2%</b>	<b>516,600</b>	<b>490,200</b>	<b>(26,400)</b>	<b>-5.1%</b>
7910 - Depreciation - Building & Improvements	-	895	895	100%	-	895	895	100%	-	895	895	100%	-	75	75	100%	-	-	-	0.0%
7920 - Depreciation - Machinery & Equipment	-	80,419	80,419	100%	-	132,783	132,783	100%	-	191,679	191,679	100%	-	16,028	16,028	100%	-	-	-	0.0%
7950 - Asset Acquisitions - Proprietary Funds Offse	-	(877,682)	(877,682)	100%	-	(936,178)	(936,178)	100%	-	(213,723)	(213,723)	100%	-	-	-	0%	-	-	-	0.0%

## Budget Overview

Account	2017				2018				2019				2020				2020	2021	2020-2021	
	Budget	Actual	Variance	Act %	Budget	Actual	Variance	Act %	Budget	Actual	Variance	Act %	Budget	Actual	Variance	75%	Excl 1-Time	Preliminary	Variance	%
79 - Depreciation Expense	-	(796,368)	(796,368)	100%	-	(802,501)	(802,501)	100%	-	(21,149)	(21,149)	100%	-	16,103	16,103	100%	-	-	-	0.0%
<b>TOTAL OPERATING &amp; MAINTENANCE</b>	<b>4,133,747</b>	<b>1,873,197</b>	<b>(2,260,551)</b>	<b>45%</b>	<b>3,094,589</b>	<b>1,986,659</b>	<b>(1,107,930)</b>	<b>64%</b>	<b>2,608,532</b>	<b>2,086,105</b>	<b>(522,428)</b>	<b>80%</b>	<b>2,515,880</b>	<b>1,734,294</b>	<b>(781,586)</b>	<b>69%</b>	<b>2,515,880</b>	<b>2,321,990</b>	<b>(193,891)</b>	<b>-7.7%</b>
TOTAL OTHER USES	-	-	-	0%	-	-	-	0%	-	-	-	0%	-	-	-	0%	-	-	-	0.0%
TOTAL APPROPRIATED USES	5,091,744	2,997,071	(2,094,673)	59%	4,142,015	3,082,474	(1,059,541)	74%	3,632,052	3,126,249	(505,803)	86%	3,532,191	2,454,168	(1,078,023)	69%	3,539,112	3,345,165	(193,947)	-5.5%
BALANCE	-	127,283			-	(105,251)			-	(45,321)			-	(74,782)			(6,921)	-	6,921	

# GRANTS FUND

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**Grant Summary Information**

The Division of Public Works administers several grants in the areas of:

**Environmental Programs Department**

- **Waste Tire Program** - State of Tennessee Grant for the provision of optimizing waste tire in defraying the excessive costs associated with locating, collecting and properly disposing of waste tires.
- **Household Hazardous Waste** - The HHW facility collects materials generated in residential homes that are toxic, ignitable, corrosive or reactive to prevent these hazardous materials from contaminating the environment, specifically our drinking water, and to promote proper waste management. Shelby County, a sub-contractor as the grant is awarded to the City of Memphis, is in charge of daily operations for this facility for all residential citizens.
- **Chickasaw Basin Authority** - The grant provides funding to the Chickasaw Basin Authority whose function is watershed management for Shelby County and portions of surrounding counties. The Authority was established by the State of Tennessee.

**Roads & Bridges Department**

- The **State Aid Program** provides funds to Shelby County for the improvement or rehabilitation of roads on the State Aid System. The types of qualifying work include the planning, engineering, right-of-way acquisition, grading, drainage, bridge construction, and pavement upgrades or rehabilitation.
- **STP** - The Surface Transportation Program (STP) is a federally funded grant program to provide funds to local agencies for transportation projects.
- **TDOT Roadside Litter Grant** - The goal and objective of the Tennessee Department of Transportation (TDOT) Roadside Litter Grant is to educate the public, business, government, media and schools about litter reduction and to keep Shelby County clean and "green", and remove and dispose litter and debris from County, State and Interstate roadsides.
- **CMAQ** Intersection Improvement Projects - The Congestion Mitigation Air Quality (CMAQ) Program provides intersection improvements that alleviate traffic delays resulting in a reduction of vehicle emissions (100% federal funds). The **CMAQ Greenline Extension** is under the CMAQ Program and provides funding to extend the Shelby Farms Greenline from its current terminus at Shelby Farms Park east to the "old" Cordova Train Depot.

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**Grant Program Detail**

<u>FUND</u>	<u>GRANT PROGRAM</u>	<u>AMOUNT</u>
	<b><u>Department 3004: Environmental Programs</u></b>	
724	Waste Tire Program	\$ 652,006
726	Household Hazardous Waste	149,000
863	Chickasaw Basin Authority	116,940
	<b>Department Total</b>	<b><u>\$ 917,946</u></b>
	<b><u>Department 3010: Roads &amp; Bridges</u></b>	
660	TDOT Roadside Litter Grant	\$ 269,400
722	CMAQ Greenline Extension	1,248,000
723	CMAQ #3 - FY2016	6,399,185
766	State Aid Road & Bridge Maintenance	3,120,207
832	STP Resurface Houston Levee	200,000
	<b>Department Total</b>	<b><u>\$ 11,236,792</u></b>
	<b>DIVISION TOTAL</b>	<b><u>\$ 12,154,738</u></b>
	<i>CMAQ = Congestion Management Air Quality</i>	
	<i>TDOT = Tennessee Department of Transportation</i>	
	<i>STP = Surface Transportation Program</i>	

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# FTE Vacancy Overview

<u>Total FTEs:</u>		Budgeted Vacancies <sup>(1)</sup>	Budgeted Vacancy Savings	Actual Under-spending	Variance (Add'l Unspent)	Actual Underspent as % of Total Personnel
FISCAL	Monthly Avg					
2017	5.0	0.0	\$ -	\$ 67,081	\$ 67,081	0.2%
2018	5.0	0.0	\$ -	\$ 42,829	\$ 42,829	0.1%
2019	5.0	0.0	\$ -	\$ 128,314	\$ 128,314	0.3%
2020	5.0	0.0	\$ - <i>9mo alloc.</i>	\$ 26,595	\$ 26,595	0.1%
			\$ - <i>full year</i>			

*FY2020 YTD as of 3/31/2020*

*Positive = Underspending was more than budgeted.*

Vacant FTEs

FISCAL	JUL 1	AUG 2	SEP 3	OCT 4	NOV 5	DEC 6	JAN 7	FEB 8	MAR 9	APR 10	MAY 11	JUN 12	Monthly Avg
2017	1.0	1.0	2.0	2.0	1.0	1.0	2.0	2.0	1.0	0.0	0.0	1.0	1.2
2018	1.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1
2019	0.0	1.0	1.0	1.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.3
2020	0.0	1.0	1.0	2.0	2.0	2.0	1.0	0.0	0.0				1.0

(1) Budgeted vacancies calculated based on mean personnel costs divided by total budgeted vacancy savings.

Public Works - 30

Budget Overview

Account	2017				2018				2019				2020				2020	2021	2020-2021	
	Budget	Actual	Variance	Act %	Budget	Actual	Variance	Act %	Budget	Actual	Variance	Act %	Budget	Actual	Variance	75%	Excl 1-Time	Preliminary	Variance	%
4330 - Grants-State Of Tennessee	4,983,559	4,284,614	(698,945)	86%	4,234,936	2,379,713	(1,855,224)	56%	5,529,663	435,310	(5,094,354)	8%	4,952,266	1,565,735	(3,386,532)	32%	4,952,266	3,389,607	(1,562,659)	-31.6%
4331 - Grants-Federal Thru State Of Tennessee	23,383,370	7,521,563	(15,861,807)	32%	20,669,286	4,116,059	(16,553,227)	20%	13,507,777	965,185	(12,542,592)	7%	11,622,495	2,117,687	(9,504,808)	18%	14,306,958	7,847,185	(6,459,773)	-45.2%
4340 - State Of Tennessee Reimbursements	-	-	-	0%	-	-	-	0%	100,000	-	(100,000)	0%	100,000	200,000	100,000	200%	100,000	-	(100,000)	-100.0%
4370 - Other State Share Revenues	-	538,567	538,567	100%	-	535,591	535,591	100%	-	590,573	590,573	100%	538,443	495,231	(43,212)	92%	538,443	538,443	-	0.0%
<b>43 - Intergov Revenues-State of Tennessee</b>	<b>28,366,929</b>	<b>12,344,744</b>	<b>(16,022,186)</b>	<b>44%</b>	<b>24,904,222</b>	<b>7,031,363</b>	<b>(17,872,860)</b>	<b>28%</b>	<b>19,137,440</b>	<b>1,991,068</b>	<b>(17,146,372)</b>	<b>10%</b>	<b>17,213,204</b>	<b>4,378,652</b>	<b>(12,834,552)</b>	<b>25%</b>	<b>19,897,667</b>	<b>11,775,235</b>	<b>(8,122,432)</b>	<b>-40.8%</b>
4401 - Grants - Federal	-	-	-	0%	171,819	-	(171,819)	0%	171,819	171,819	-	100%	79,356	-	(79,356)	0%	79,356	-	(79,356)	-100.0%
4411 - Memphis Cost Reimbursements	50,000	185,891	135,891	372%	50,000	-	(50,000)	0%	50,000	50,000	-	100%	50,000	-	(50,000)	0%	50,000	50,000	-	0.0%
4432 - Other Governments Cost Reimbursements	71,000	61,000	(10,000)	86%	71,000	50,000	(21,000)	70%	71,000	80,000	9,000	113%	71,000	-	(71,000)	0%	71,000	71,000	-	0.0%
<b>44 - Intergov Revenues-Federal &amp; Local</b>	<b>121,000</b>	<b>246,891</b>	<b>125,891</b>	<b>204%</b>	<b>292,819</b>	<b>50,000</b>	<b>(242,819)</b>	<b>17%</b>	<b>292,819</b>	<b>301,819</b>	<b>9,000</b>	<b>103%</b>	<b>200,356</b>	<b>-</b>	<b>(200,356)</b>	<b>0%</b>	<b>200,356</b>	<b>121,000</b>	<b>(79,356)</b>	<b>-39.6%</b>
4551 - Rental Income	78,000	100,600	22,600	129%	78,000	99,000	21,000	127%	78,000	102,900	24,900	132%	78,000	101,340	23,340	130%	78,000	104,940	26,940	34.5%
<b>45 - Charges for Services</b>	<b>78,000</b>	<b>100,600</b>	<b>22,600</b>	<b>129%</b>	<b>78,000</b>	<b>99,000</b>	<b>21,000</b>	<b>127%</b>	<b>78,000</b>	<b>102,900</b>	<b>24,900</b>	<b>132%</b>	<b>78,000</b>	<b>101,340</b>	<b>23,340</b>	<b>130%</b>	<b>78,000</b>	<b>104,940</b>	<b>26,940</b>	<b>34.5%</b>
4601 - Fees & Permits	118,563	-	(118,563)	0%	118,563	53,989	(64,574)	46%	118,563	71,023	(47,540)	60%	88,563	17,921	(70,642)	20%	88,563	88,563	-	0.0%
<b>46 - Fines, Fees &amp; Permits</b>	<b>118,563</b>	<b>-</b>	<b>(118,563)</b>	<b>0%</b>	<b>118,563</b>	<b>53,989</b>	<b>(64,574)</b>	<b>46%</b>	<b>118,563</b>	<b>71,023</b>	<b>(47,540)</b>	<b>60%</b>	<b>88,563</b>	<b>17,921</b>	<b>(70,642)</b>	<b>20%</b>	<b>88,563</b>	<b>88,563</b>	<b>-</b>	<b>0.0%</b>
4703 - Private Donor Grants	23,742	(39,028)	(62,770)	-164%	13,000	485	(12,515)	4%	13,000	1,540	(11,460)	12%	13,000	141	(12,859)	1%	13,000	-	(13,000)	-100.0%
4799 - Miscellaneous Other Revenue	2,000,000	-	(2,000,000)	0%	-	-	-	0%	-	-	-	0%	-	1,389	1,389	100%	-	2,000	2,000	100.0%
<b>47 - Other Revenue</b>	<b>2,023,742</b>	<b>(39,028)</b>	<b>(2,062,770)</b>	<b>-2%</b>	<b>13,000</b>	<b>485</b>	<b>(12,515)</b>	<b>4%</b>	<b>13,000</b>	<b>1,540</b>	<b>(11,460)</b>	<b>12%</b>	<b>13,000</b>	<b>1,531</b>	<b>(11,469)</b>	<b>12%</b>	<b>13,000</b>	<b>2,000</b>	<b>(11,000)</b>	<b>-84.6%</b>
4805 - Interest Income	300	11,969	11,669	3990%	300	24,992	24,692	8331%	300	65,711	65,411	21904%	76,300	26,739	(49,561)	35%	76,300	63,000	(13,300)	-17.4%
<b>48 - Investment Income</b>	<b>300</b>	<b>11,969</b>	<b>11,669</b>	<b>3990%</b>	<b>300</b>	<b>24,992</b>	<b>24,692</b>	<b>8331%</b>	<b>300</b>	<b>65,711</b>	<b>65,411</b>	<b>21904%</b>	<b>76,300</b>	<b>26,739</b>	<b>(49,561)</b>	<b>35%</b>	<b>76,300</b>	<b>63,000</b>	<b>(13,300)</b>	<b>-17.4%</b>
<b>TOTAL REVENUE SOURCES</b>	<b>30,708,534</b>	<b>12,665,176</b>	<b>(18,043,359)</b>	<b>41%</b>	<b>25,406,904</b>	<b>7,259,829</b>	<b>(18,147,075)</b>	<b>29%</b>	<b>19,640,122</b>	<b>2,534,061</b>	<b>(17,106,062)</b>	<b>13%</b>	<b>17,669,423</b>	<b>4,526,183</b>	<b>(13,143,240)</b>	<b>26%</b>	<b>20,353,886</b>	<b>12,154,738</b>	<b>(8,199,148)</b>	<b>-40.3%</b>
9601 - Transfer From General Fund	50,000	50,000	-	100%	50,000	50,000	-	100%	50,000	50,000	-	100%	50,000	-	(50,000)	0%	50,000	50,000	-	0.0%
9611 - Transfer From Roads & Bridges Fund	394,397	157,692	(236,705)	40%	371,913	226,034	(145,879)	61%	1,584,205	43,773	(1,540,432)	3%	1,262,088	95,462	(1,166,626)	8%	1,098,557	1,278,793	180,236	16.4%
9672 - Transfer From Fire Dept Fund	-	-	-	0%	17,181	-	(17,181)	0%	20,348	-	(20,348)	0%	7,935	-	(7,935)	0%	7,935	-	(7,935)	-100.0%
<b>96 - Operating Transfers In</b>	<b>444,397</b>	<b>207,692</b>	<b>(236,705)</b>	<b>47%</b>	<b>439,094</b>	<b>276,034</b>	<b>(163,060)</b>	<b>63%</b>	<b>1,654,553</b>	<b>93,773</b>	<b>(1,560,780)</b>	<b>6%</b>	<b>1,320,023</b>	<b>95,462</b>	<b>(1,224,561)</b>	<b>7%</b>	<b>1,156,492</b>	<b>1,328,793</b>	<b>172,301</b>	<b>14.9%</b>
9999 - Planned Fund Balance Decrease	286,752	-	(286,752)	0%	150,880	-	(150,880)	0%	50,000	-	(50,000)	0%	555,890	-	(555,890)	0%	555,890	85,000	(470,890)	-84.7%
<b>99 - Planned Use of Fund Balance</b>	<b>286,752</b>	<b>-</b>	<b>(286,752)</b>	<b>0%</b>	<b>150,880</b>	<b>-</b>	<b>(150,880)</b>	<b>0%</b>	<b>50,000</b>	<b>-</b>	<b>(50,000)</b>	<b>0%</b>	<b>555,890</b>	<b>-</b>	<b>(555,890)</b>	<b>0%</b>	<b>555,890</b>	<b>85,000</b>	<b>(470,890)</b>	<b>-84.7%</b>
<b>TOTAL OTHER SOURCES</b>	<b>731,149</b>	<b>207,692</b>	<b>(523,457)</b>	<b>28%</b>	<b>589,974</b>	<b>276,034</b>	<b>(313,940)</b>	<b>47%</b>	<b>1,704,553</b>	<b>93,773</b>	<b>(1,610,780)</b>	<b>6%</b>	<b>1,875,913</b>	<b>95,462</b>	<b>(1,780,451)</b>	<b>5%</b>	<b>1,712,382</b>	<b>1,413,793</b>	<b>(298,589)</b>	<b>-17.4%</b>
<b>TOTAL APPROPRIATION SOURCES</b>	<b>31,439,683</b>	<b>12,872,868</b>	<b>(18,566,815)</b>	<b>41%</b>	<b>25,996,878</b>	<b>7,535,863</b>	<b>(18,461,015)</b>	<b>29%</b>	<b>21,344,675</b>	<b>2,627,833</b>	<b>(18,716,842)</b>	<b>12%</b>	<b>19,545,336</b>	<b>4,621,645</b>	<b>(14,923,691)</b>	<b>24%</b>	<b>22,066,268</b>	<b>13,568,531</b>	<b>(8,497,737)</b>	<b>-38.5%</b>
5102 - Salaries & Labor	228,999	160,215	(68,784)	70%	223,411	203,820	(19,591)	91%	230,114	210,069	(20,045)	91%	233,566	142,802	(90,764)	61%	233,566	233,566	-	0.0%
5109 - Temporary Labor	26,979	24,170	(2,809)	90%	27,788	23,804	(3,984)	86%	121,086	24,388	(96,698)	20%	121,086	108,886	(12,201)	90%	121,086	58,622	(62,464)	-51.6%
5111 - Salaries Reimbursements	50,680	67,293	16,613	133%	-	-	-	0%	-	-	-	0%	-	-	-	0%	-	-	-	0.0%
<b>51 - Salaries-Regular Pay</b>	<b>306,658</b>	<b>251,679</b>	<b>(54,979)</b>	<b>82%</b>	<b>251,199</b>	<b>227,624</b>	<b>(23,575)</b>	<b>91%</b>	<b>351,200</b>	<b>234,457</b>	<b>(116,743)</b>	<b>67%</b>	<b>354,652</b>	<b>251,688</b>	<b>(102,965)</b>	<b>71%</b>	<b>354,652</b>	<b>292,188</b>	<b>(62,464)</b>	<b>-17.6%</b>
5254 - Overtime	1,536	100	(1,436)	7%	1,536	167	(1,369)	11%	536	66	(470)	12%	1,536	132	(1,404)	9%	1,536	1,536	-	0.0%
5266 - Longevity	2,916	2,048	(868)	70%	2,916	2,556	(360)	88%	2,916	2,599	(318)	89%	2,916	1,977	(939)	68%	2,916	2,916	-	0.0%
<b>52 - Salaries-Other Compensation</b>	<b>4,452</b>	<b>2,148</b>	<b>(2,304)</b>	<b>48%</b>	<b>4,452</b>	<b>2,723</b>	<b>(1,729)</b>	<b>61%</b>	<b>3,452</b>	<b>2,665</b>	<b>(787)</b>	<b>77%</b>	<b>4,452</b>	<b>2,109</b>	<b>(2,343)</b>	<b>47%</b>	<b>4,452</b>	<b>4,452</b>	<b>-</b>	<b>0.0%</b>
5510 - Retirement Benefits - County	38,632	27,268	(11,364)	71%	46,805	43,215	(3,589)	92%	53,880	48,871	(5,009)	91%	50,987	31,544	(19,444)	62%	50,987	51,618	631	1.2%
5511 - Other Post Employment Benefits	14,519	10,248	(4,271)	71%	12,533	11,597	(936)	93%	8,560	7,911	(649)	92%	5,465	2,726	(2,740)	50%	5,465	2,709	(2,756)	-50.4%
5515 - Social Security Employer Contributions	1,673	-	(1,673)	0%	1,723	-	(1,723)	0%	7,507	-	(7,507)	0%	7,507	6,046	(1,462)	81%	7,507	3,635	(3,873)	-51.6%
5516 - Medicare Employer Contributions	3,712	2,112	(1,600)	57%	3,642	2,677	(966)	73%	5,024	2,731	(2,362)	54%	5,142	3,122	(2,021)	61%	5,142	4,237	(906)	-17.6%
5520 - Group Life Insurance Benefit	960	1,145	185	119%	1,573	1,438	(134)	91%	1,620	1,646	26	102%	1,962	1,215	(747)	62%	1,962	1,962	0	0.0%

Public Works - 30

Budget Overview

Account	2017				2018				2019				2020				2020	2021	2020-2021	
	Budget	Actual	Variance	Act %	Budget	Actual	Variance	Act %	Budget	Actual	Variance	Act %	Budget	Actual	Variance	75%	Excl 1-Time	Preliminary	Variance	%
5542 - Group Health Insurance - HRA	5,750	13,678	7,928	238%	23,237	26,382	3,145	114%	19,737	24,055	4,317	122%	24,815	15,807	(9,009)	64%	24,815	15,573	(9,242)	-37.2%
5543 - Group Health Insurance - HMO	31,841	12,595	(19,246)	40%	19,171	6,059	(13,112)	32%	11,131	12,119	988	109%	11,131	8,921	(2,210)	80%	11,131	35,251	24,120	216.7%
5560 - Long Term Disability Benefit	733	514	(218)	70%	715	647	(68)	90%	736	731	(5)	99%	888	547	(341)	62%	888	888	(0)	0.0%
5579 - Fringe Benefit Reimbursement	12,804	33,810	21,006	264%	-	-	-	0%	-	-	-	0%	-	-	-	0%	-	-	-	0.0%
5591 - On-Job-Injury Benefit Expense	1,536	1,104	(431)	72%	1,256	1,136	(120)	90%	1,405	937	(468)	67%	1,419	1,010	(409)	71%	1,419	1,169	(250)	-17.6%
5592 - Unemployment Compensation Benefit	422	309	(114)	73%	251	230	(21)	92%	351	237	(114)	67%	355	255	(100)	72%	355	292	(62)	-17.6%
<b>55 - Fringe Benefits</b>	<b>112,581</b>	<b>102,783</b>	<b>(9,798)</b>	<b>91%</b>	<b>110,906</b>	<b>93,382</b>	<b>(17,525)</b>	<b>84%</b>	<b>110,021</b>	<b>99,237</b>	<b>(10,784)</b>	<b>90%</b>	<b>109,672</b>	<b>71,190</b>	<b>(38,481)</b>	<b>65%</b>	<b>109,672</b>	<b>117,333</b>	<b>7,661</b>	<b>7.0%</b>
5635 - Restricted Salaries	-	-	-	0%	-	-	-	0%	-	-	-	0%	(2,198)	-	2,198	0%	-	-	-	0.0%
<b>56 - Restricted Salaries</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>	<b>(2,198)</b>	<b>-</b>	<b>2,198</b>	<b>0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>TOTAL SALARIES</b>	<b>423,691</b>	<b>356,609</b>	<b>(67,081)</b>	<b>84%</b>	<b>366,557</b>	<b>323,728</b>	<b>(42,829)</b>	<b>88%</b>	<b>464,673</b>	<b>336,359</b>	<b>(128,314)</b>	<b>72%</b>	<b>466,578</b>	<b>324,987</b>	<b>(141,591)</b>	<b>70%</b>	<b>468,776</b>	<b>413,973</b>	<b>(54,803)</b>	<b>-11.7%</b>
6016 - Computer Supplies	300	-	(300)	0%	150	-	(150)	0%	150	-	(150)	0%	150	-	(150)	0%	150	150	-	0.0%
6026 - Expendable Furnishings & Equipment	300	-	(300)	0%	150	-	(150)	0%	150	-	(150)	0%	150	-	(150)	0%	150	150	-	0.0%
6042 - Materials - Operational	20,004	4,952	(15,052)	25%	62,653	14,822	(47,831)	24%	67,517	31,929	(35,588)	47%	64,524	14,490	(50,033)	22%	64,524	56,802	(7,721)	-12.0%
6064 - Photos, Maps & Blueprint Supplies	500	-	(500)	0%	500	-	(500)	0%	500	-	(500)	0%	500	-	(500)	0%	500	500	-	0.0%
6072 - Safety Supplies	80	358	278	448%	189,080	100	(188,980)	0%	160,522	160,632	110	100%	80	175	95	219%	80	80	-	0.0%
<b>60 - Supplies &amp; Materials</b>	<b>21,184</b>	<b>5,310</b>	<b>(15,873)</b>	<b>25%</b>	<b>252,533</b>	<b>14,922</b>	<b>(237,611)</b>	<b>6%</b>	<b>228,839</b>	<b>192,561</b>	<b>(36,278)</b>	<b>84%</b>	<b>65,404</b>	<b>14,665</b>	<b>(50,738)</b>	<b>22%</b>	<b>65,404</b>	<b>57,682</b>	<b>(7,721)</b>	<b>-11.8%</b>
6404 - Advertising And Legal Notices	18,500	4,318	(14,182)	23%	22,000	-	(22,000)	0%	20,000	-	(20,000)	0%	10,000	0	(10,000)	0%	10,000	10,000	-	0.0%
6418 - Dues & Memberships - Individual	-	1,000	1,000	100%	-	1,000	1,000	100%	1,000	1,000	-	100%	-	1,000	1,000	100%	-	2,000	2,000	100.0%
6433 - Hospitality Expenses	500	-	(500)	0%	500	-	(500)	0%	500	54	(446)	11%	500	39	(461)	8%	500	500	-	0.0%
6436 - Insurance - Property & Liability	350	348	(2)	99%	350	341	(9)	97%	350	337	(13)	96%	350	366	16	105%	350	350	-	0.0%
6446 - Local Transportation	740	-	(740)	0%	550	-	(550)	0%	550	-	(550)	0%	550	-	(550)	0%	550	550	-	0.0%
6450 - Permits, Licenses and Fees	10,660	500	(10,160)	5%	10,660	1,500	(9,160)	14%	10,660	501	(10,159)	5%	5,660	6,500	840	115%	5,660	5,660	-	0.0%
6459 - Postage & Mail Services	200	-	(200)	0%	200	-	(200)	0%	201	-	(201)	0%	201	-	(201)	0%	201	201	-	0.0%
6467 - Travel -Training Related	2,861	-	(2,861)	0%	3,000	40	(2,960)	1%	2,300	733	(1,567)	32%	2,800	-	(2,800)	0%	2,800	2,800	-	0.0%
6469 - Training & Education - Local	500	-	(500)	0%	250	-	(250)	0%	250	15	(235)	6%	250	-	(250)	0%	250	250	-	0.0%
<b>64 - Services &amp; Other Expenses</b>	<b>34,311</b>	<b>6,166</b>	<b>(28,145)</b>	<b>18%</b>	<b>37,510</b>	<b>2,881</b>	<b>(34,629)</b>	<b>8%</b>	<b>35,811</b>	<b>2,640</b>	<b>(33,171)</b>	<b>7%</b>	<b>20,311</b>	<b>7,905</b>	<b>(12,405)</b>	<b>39%</b>	<b>20,311</b>	<b>22,311</b>	<b>2,000</b>	<b>9.8%</b>
6603 - Administrative Services - Contracted	500	-	(500)	0%	250	-	(250)	0%	250	-	(250)	0%	250	-	(250)	0%	250	250	-	0.0%
6606 - Architectural & Engineering Services	155,566	504	(155,062)	0%	729,500	213,779	(515,721)	29%	998,959	148,504	(850,455)	15%	1,526,135	711,675	(814,460)	47%	814,459	250,000	(564,459)	-69.3%
6647 - Legal/Attorney Services	2,000	1,596	(404)	80%	2,000	1,501	(499)	75%	2,000	2,888	888	144%	4,000	4,000	-	100%	4,000	4,000	-	0.0%
6664 - Operational Services - Contracted	746,647	619,083	(127,564)	83%	736,779	602,286	(134,493)	82%	733,921	587,322	(146,599)	80%	784,579	590,562	(194,018)	75%	784,579	689,659	(94,920)	-12.1%
6665 - Outside Consultant Services	66,316	-	(66,316)	0%	64,406	-	(64,406)	0%	64,123	-	(64,123)	0%	64,123	-	(64,123)	0%	64,123	30,000	(34,123)	-53.2%
6678 - Professional Services - Other	272,018	19,328	(252,690)	7%	102,800	157	(102,643)	0%	102,800	-	(102,800)	0%	18,000	999	(17,001)	6%	18,000	18,000	-	0.0%
6699 - Other Professional & Contracted Services	1,000,000	14,552	(985,448)	1%	15,000	-	(15,000)	0%	15,000	900	(14,100)	6%	13,000	-	(13,000)	0%	13,000	13,000	-	0.0%
<b>66 - Professional &amp; Contracted Services</b>	<b>2,243,047</b>	<b>655,063</b>	<b>(1,587,984)</b>	<b>29%</b>	<b>1,650,735</b>	<b>817,724</b>	<b>(833,011)</b>	<b>50%</b>	<b>1,917,054</b>	<b>739,614</b>	<b>(1,177,440)</b>	<b>39%</b>	<b>2,410,088</b>	<b>1,307,236</b>	<b>(1,102,852)</b>	<b>54%</b>	<b>1,698,412</b>	<b>1,004,909</b>	<b>(693,503)</b>	<b>-40.8%</b>
6710 - Bldg & Grounds Maintenance - Contracted	12,680	8,400	(4,280)	66%	12,320	3,985	(8,335)	32%	12,320	4,850	(7,470)	39%	16,830	-	(16,830)	0%	16,830	28,470	11,640	69.2%
6714 - Bldg & Land Rent	10,000	-	(10,000)	0%	10,000	-	(10,000)	0%	10,000	-	(10,000)	0%	-	-	-	0%	-	-	-	0.0%
6766 - Vacant Property Maintenance Contracted	-	-	-	0%	40,000	29,831	(10,169)	75%	-	-	-	0%	-	-	-	0%	-	-	-	0.0%
6789 - Utility Services	10,091	1,970	(8,121)	20%	10,091	1,974	(8,118)	20%	10,091	2,223	(7,868)	22%	10,091	1,661	(8,431)	16%	10,091	10,091	-	0.0%
<b>67 - Rent, Utilities &amp; Maintenance</b>	<b>32,771</b>	<b>10,370</b>	<b>(22,401)</b>	<b>32%</b>	<b>72,411</b>	<b>35,790</b>	<b>(36,621)</b>	<b>49%</b>	<b>32,411</b>	<b>7,073</b>	<b>(25,338)</b>	<b>22%</b>	<b>26,921</b>	<b>1,661</b>	<b>(25,261)</b>	<b>6%</b>	<b>26,921</b>	<b>38,561</b>	<b>11,640</b>	<b>43.2%</b>
6831 - Fleet Petroleum Services	600	-	(600)	0%	600	-	(600)	0%	600	-	(600)	0%	600	-	(600)	0%	600	600	-	0.0%
6833 - Roads & Bridges Services	10,000	5,016	(4,984)	50%	5,000	278,259	273,259	5565%	95,341	91,864	(3,477)	96%	95,000	84,639	(10,361)	89%	95,000	102,000	7,000	7.4%
6850 - Copy Machines - Inside	700	-	(700)	0%	700	-	(700)	0%	700	-	(700)	0%	700	-	(700)	0%	700	700	-	0.0%
6852 - Printing - Inside	1,200	1,254	54	104%	1,339	-	(1,339)	0%	1,200	-	(1,200)	0%	1,200	868	(332)	72%	1,200	1,200	-	0.0%
6854 - Mail Services - Inside	100	-	(100)	0%	100	-	(100)	0%	100	-	(100)	0%	100	-	(100)	0%	100	100	-	0.0%
6855 - Support Services Work	1,000	-	(1,000)	0%	1,000	-	(1,000)	0%	1,000	858	(142)	86%	1,000	-	(1,000)	0%	1,000	1,000	-	0.0%
6874 - Telecommunication Services - Inside	850	-	(850)	0%	850	-	(850)	0%	850	-	(850)	0%	850	-	(850)	0%	850	850	-	0.0%
<b>68 - Interfund Services</b>	<b>14,450</b>	<b>6,269</b>	<b>(8,181)</b>	<b>43%</b>	<b>9,589</b>	<b>278,259</b>	<b>268,669</b>	<b>2902%</b>	<b>99,791</b>	<b>92,722</b>	<b>(7,069)</b>	<b>93%</b>	<b>99,450</b>	<b>85,507</b>	<b>(13,943)</b>	<b>86%</b>	<b>99,450</b>	<b>106,450</b>	<b>7,000</b>	<b>7.0%</b>

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# Budget Overview

Account	2017				2018				2019				2020				2020	2021	2020-2021	
	Budget	Actual	Variance	Act %	Budget	Actual	Variance	Act %	Budget	Actual	Variance	Act %	Budget	Actual	Variance	75%	Excl 1-Time	Preliminary	Variance	%
7009 - Other Equipment	-	-	-	0%	-	-	-	0%	31,725	31,725	(0)	100%	87,291	-	(87,291)	0%	87,291	-	(87,291)	-100.0%
7011 - Buildings And Improvements	1,000,000	-	(1,000,000)	0%	-	-	-	0%	-	-	-	0%	-	-	-	0%	-	-	-	0.0%
7023 - Infrastructure - Roads & Bridges	26,155,541	10,878,162	(15,277,379)	42%	16,142,453	5,474,384	(10,668,069)	34%	9,462,817	524,705	(8,938,112)	6%	6,956,517	6,946,385	(10,132)	100%	5,421,731	3,940,000	(1,481,731)	-27.3%
7071 - CIP - Land & Right-Of-Way	-	-	-	0%	-	-	-	0%	2,214,000	26,600	(2,187,400)	1%	1,400,000	2,214,000	814,000	158%	1,400,000	-	(1,400,000)	-100.0%
7072 - CIP - Architectural & Engineering Services	998,200	235,000	(763,200)	24%	1,498,200	341,194	(1,157,006)	23%	1,098,200	348,083	(750,117)	32%	1,318,983	583,983	(735,000)	44%	735,000	735,000	-	0.0%
7074 - CIP - Other Professional & Technical Service	150,918	53,714	(97,204)	36%	133,318	68,455	(64,863)	51%	-	-	-	0%	177,549	17,549	(160,000)	10%	160,000	160,000	-	0.0%
7076 - CIP - Construction Contracts	86,498	-	(86,498)	0%	5,724,185	-	(5,724,185)	0%	5,724,185	-	(5,724,185)	0%	6,475,785	-	(6,475,785)	0%	6,475,785	7,049,185	573,400	8.9%
<b>70 - Capital Asset Acquisitions</b>	<b>28,391,157</b>	<b>11,166,876</b>	<b>(17,224,281)</b>	<b>39%</b>	<b>23,498,156</b>	<b>5,884,034</b>	<b>(17,614,122)</b>	<b>25%</b>	<b>18,530,927</b>	<b>931,114</b>	<b>(17,599,813)</b>	<b>5%</b>	<b>16,416,125</b>	<b>9,761,917</b>	<b>(6,654,208)</b>	<b>59%</b>	<b>14,279,807</b>	<b>11,884,185</b>	<b>(2,395,622)</b>	<b>-16.8%</b>
<b>TOTAL OPERATING &amp; MAINTENANCE</b>	<b>30,736,921</b>	<b>11,850,056</b>	<b>(18,886,865)</b>	<b>39%</b>	<b>25,520,935</b>	<b>7,033,610</b>	<b>(18,487,326)</b>	<b>28%</b>	<b>20,844,833</b>	<b>1,965,724</b>	<b>(18,879,108)</b>	<b>9%</b>	<b>19,038,298</b>	<b>11,178,892</b>	<b>(7,859,406)</b>	<b>59%</b>	<b>16,190,304</b>	<b>13,114,098</b>	<b>(3,076,206)</b>	<b>-19.0%</b>
9801 - Transfer To General Fund	35,170	35,170	-	100%	35,170	35,170	-	100%	35,170	35,170	-	100%	40,460	100,000	59,540	247%	40,460	40,460	-	0.0%
9811 - Transfer To Roads & Bridges Fund	236,752	257,673	20,921	109%	-	1,486	1,486	100%	-	-	-	0%	-	-	-	0%	-	-	-	0.0%
9847 - Transfer To Capital Improvement Fund	-	-	-	0%	55,032	-	(55,032)	0%	-	-	-	0%	-	-	-	0%	-	-	-	0.0%
9848 - Transfer To Consol Codes Enforc Fund	-	-	-	0%	19,184	19,184	-	100%	-	-	-	0%	-	-	-	0%	-	-	-	0.0%
<b>98 - Operating Transfers Out</b>	<b>271,922</b>	<b>292,843</b>	<b>20,921</b>	<b>108%</b>	<b>109,386</b>	<b>55,840</b>	<b>(53,546)</b>	<b>51%</b>	<b>35,170</b>	<b>35,170</b>	<b>-</b>	<b>100%</b>	<b>40,460</b>	<b>100,000</b>	<b>59,540</b>	<b>247%</b>	<b>40,460</b>	<b>40,460</b>	<b>-</b>	<b>0.0%</b>
9998 - Planned Fund Balance Increase	7,150	-	(7,150)	0%	-	-	-	0%	-	-	-	0%	-	-	-	0%	-	-	-	0.0%
<b>99 - Planned Increase to Fund Balance</b>	<b>7,150</b>	<b>-</b>	<b>(7,150)</b>	<b>0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>TOTAL OTHER USES</b>	<b>279,072</b>	<b>292,843</b>	<b>13,771</b>	<b>105%</b>	<b>109,386</b>	<b>55,840</b>	<b>(53,546)</b>	<b>51%</b>	<b>35,170</b>	<b>35,170</b>	<b>-</b>	<b>100%</b>	<b>40,460</b>	<b>100,000</b>	<b>59,540</b>	<b>247%</b>	<b>40,460</b>	<b>40,460</b>	<b>-</b>	<b>0.0%</b>
<b>TOTAL APPROPRIATED USES</b>	<b>31,439,683</b>	<b>12,499,508</b>	<b>(18,940,175)</b>	<b>40%</b>	<b>25,996,878</b>	<b>7,413,178</b>	<b>(18,583,701)</b>	<b>29%</b>	<b>21,344,675</b>	<b>2,337,253</b>	<b>(19,007,422)</b>	<b>11%</b>	<b>19,545,336</b>	<b>11,603,879</b>	<b>(7,941,457)</b>	<b>59%</b>	<b>16,699,540</b>	<b>13,568,531</b>	<b>(3,131,009)</b>	<b>-18.7%</b>
<b>BALANCE</b>	<b>-</b>	<b>373,360</b>			<b>-</b>	<b>122,685</b>			<b>-</b>	<b>290,580</b>			<b>-</b>	<b>(6,982,234)</b>			<b>5,366,728</b>	<b>-</b>	<b>(5,366,728)</b>	