

AN ORDINANCE AMENDING THE FY 2012-2013 ANNUAL BUDGET OF THE CITY OF MORGANTOWN AS SHOWN IN THE REVISED BUDGET ATTACHED HERETO AND MADE A PART OF THIS ORDINANCE AS THE SAME APPLIES TO THE GENERAL FUND.

The City of Morgantown hereby ordains:

That the FY 2012-2013 Annual Budget of the General Fund of the City of Morgantown is amended as shown in the revised budget (Revision 03) attached hereto and made a part of this ordinance.

First Reading:

Adopted:

Mayor

Filed:

Recorded:

City Clerk

City of Morgantown

Finance Department

389 Spruce Street

Morgantown, WV 26505

Phone (304) 284-7407/Fax 7418

jsabatelli@cityofmorgantown.org

MEMO

DATE: February 21, 2013

TO: Jeff Mikorski, ICMA-CM, Interim City Manager

FROM: J.R. Sabatelli, CPA, Finance Director 

RE: General Fund Budget Revision 3

Included herewith you will find the proposed ordinance and "Request for Revision to Approved Budget" for the FY2013 General Fund Budget. An explanation of the proposed changes follows:

The adjustments to revenue reflect changes in projections for the remainder of the fiscal year based on activity through the first half of the year. Additionally, the fund balance carryover is revised to reflect actual carry-over amounts based on the finalization of year-end adjustments. The "Request for Revision to Approved Budget" is required to include and combine various revenue accounts; however, the attached summary provides the detail breakdown for the specific revenue lines affected. It should be noted that, due to an error in the completion of appropriate documents submitted to the West Virginia State Auditor's Office, \$44,000 of budgeted Wine and Liquor Tax was included with the Motor Vehicle Operator's Tax. The "Request for Revision to Approved Budget" reflects the adjustments as they were submitted to the Auditor's Office, while the accompanying detail reflects the appropriate internal adjustment.

The adjustments to expenditures reflect various changes necessary for operating activities within the City, as well as adjustments for the reallocation of Hotel/Motel Tax to the Convention and Visitors Bureau (50% of the tax as required by State Code) and to BOPARC (25% of the tax as dedicated from previous councils).

Please note that these adjustments for FY2013 are already reflected in the budget document submitted to City Council on February 19th.

REQUEST FOR REVISION TO APPROVED BUDGET

CONTROL NUMBER

Ora Ash, Director
 West Virginia State Auditor's Office
 200 West Main Street
 Clarksburg, WV 26301
 Phone: 627-2415 ext. 5114
 Fax: 627-2417

Subject to approval of the state auditor, the governing body requests that the budget be revised prior to the expenditure or obligation of funds for which no appropriation or insufficient appropriation currently exists. (§ 11-8-26a)

2012-2013

FY

General Fund

FUND

3

REV. NO.

1 of 2

PG. OF NO.

City of Morgantown
 GOVERNMENT ENTITY

389 Spruce Street
 STREET OR PO BOX

Municipality

Government Type

Person To Contact Regarding
 Budget Revision: J.R. Sabatelli
 Phone: 304-284-7407
 Fax: 304-284-7418

Morgantown 26505
 CITY ZIP CODE

REVENUES: (net each acct.)

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	PREVIOUSLY APPROVED AMOUNT	(INCREASE)	(DECREASE)	REVISED AMOUNT
299	Unassigned Fund Balance	120,000	100,180		220,180
305	Business and Occupation Tax	12,690,704	100,000		12,790,704
304	Excise Tax on Utilities	995,000	14,000		1,009,000
306	Wine & Liquor Tax	555,000		5,000	550,000
308	Hotel Occupancy Tax	735,000	85,000		820,000
397	Video Lottery	136,000		25,000	111,000

NET INCREASE/(DECREASE) Revenues (ALL PAGES) 200,180

Explanation for Account # 378, Municipal Specific:
 Explanation for Account # 369, Contributions from Other Funds:

EXPENDITURES: (net each account category)

(WV CODE 7-1-9)

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	PREVIOUSLY APPROVED AMOUNT	(INCREASE)	(DECREASE)	REVISED AMOUNT
410	City Council	53,976	7,500		61,476
700	Police Department	6,423,937	45,000		6,468,937
706	Fire Department	4,295,609	25,363		4,320,972
699	Contingencies*	21,054		7,433	13,621
900	Parks & Recreation	1,263,203	21,250		1,284,453
901	Visitors Bureau	367,500	42,500		410,000
441	Other buildings	598,761	66,000		664,761
	#N/A				

NET INCREASE/(DECREASE) Expenditures 200,180

APPROVED BY THE STATE AUDITOR

BY: Director, Local Government Services Division Date

AUTHORIZED SIGNATURE OF ENTITY

APPROVAL DATE

City of Morgantown
 General Fund
 Budget Revision #3
 Fiscal Year 2013

Wage related adjustments:

Department 706

Fire:	Current	New	Revision
Overtime	110,000.00	135,000.00	25,000.00
Medicare	34,561.00	34,924.00	<u>363.00</u>
			25,363.00

Total wage related items 25,363.00

Non-wage items requiring adjustment:

	Current	New	Revision
Dept 410 City Council Contracted Services	-	7,500.00	7,500.00
Dept 700 Police Vehicle Maintenance	40,000.00	55,000.00	15,000.00
Vehicle Supplies	90,000.00	120,000.00	<u>30,000.00</u>
			45,000.00
Dept 50 Contributions Greater Morgantown CVB	367,500.00	410,000.00	42,500.00
Dept 70 Operating Transfers BOPARC-Hotel/Motel Contrib	183,750.00	205,000.00	21,250.00
Energy Efficiency Lease Pmt	76,009.00	142,009.00	66,000.00
Total nonwage	130,000.00	182,500.00	182,250.00

Total Increase overall 207,613.00

Totals by Department

Dept 410 City Council	7,500.00
Dept 700 Police	45,000.00
Dept 706 Fire	25,363.00
Dept 50 Contributions	42,500.00
Dept 70 Operating Transfers	87,250.00
Contingencies	<u>(7,433.00)</u>
	200,180.00

Revenue Adjustment

	Current	New	Revision
Prior Year Carryover	120,000.00	220,180.00	100,180.00
Electric Utility Tax	390,000.00	405,000.00	15,000.00
Gas Utility Tax	261,000.00	230,000.00	(31,000.00)
MUB Utility Tax	85,000.00	115,000.00	30,000.00
B&O Taxes	10,500,000.00	10,600,000.00	100,000.00
Liquor Taxes	599,000.00	550,000.00	(49,000.00)
Hotel/Motel Taxes	735,000.00	820,000.00	85,000.00
Video Lottery Tax	136,000.00	111,000.00	(25,000.00)
Building Permits	181,000.00	146,000.00	(35,000.00)
Police-Miscellaneous	111,000.00	101,000.00	(10,000.00)
Fire Dept Miscellaneous	1,000.00	21,000.00	20,000.00
	<u>13,119,000.00</u>	<u>13,319,180.00</u>	<u>200,180.00</u>