

**AN ORDINANCE AMENDING THE FY 2013-2014 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 2013-2014 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:** May 15, 2014

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

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

**RE:** General Fund Budget Revision 3

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Included herewith you will find the proposed ordinance and "Request for Revision to Approved Budget" for the FY2014 General Fund Budget. An explanation of the proposed changes follows:

The adjustments to revenue reflect a net increase from the projected and approved budget through General Fund Budget Revision 2. The net changes are based on actual amounts received to date along with projections of the remaining 1 ½ months of the fiscal year. Wine and Liquor Tax distributions have increased substantially over the last year, in part due to the final installment of a refund claim. Overall B&O taxes are expected to increase due to additional onetime revenues from major projects; however regular B&O taxes have decreased significantly. Regular B&O appears to have decreased in part due to contractors working on the larger projects and the harsher winter.

The adjustments to expenditures include increases necessary for departments to complete the fiscal year including vehicle maintenance, utility costs and additional funds for street repairs as needed. Contributions to the Greater Morgantown CVB and BOPARC reflect expected increases in Hotel/Motel and Amusement Tax revenues specifically dedicated or required to be provided to these organizations. The wage adjustment in the City Clerk department reflects the addition of staff necessary to cover the absence of an employee and the adjustment to Municipal Court wages provide for a part-time employee and additional hours needed for the Deputy Municipal Court Clerks due to increases in arrests. Equipment Maintenance overtime increases is due to after-hours maintenance of equipment during the winter months while the Police Department required additional overtime for this fiscal year. The contribution to the Capital Escrow Fund has been increased due to the expected increase in the onetime B&O revenues. A slightly more detailed breakdown of individual lines affected in each department is included as supplementary information.

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

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

**REQUEST FOR REVISION TO APPROVED BUDGET**

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)

CONTROL NUMBER

**2013-2014**

FY

**General Fund**

FUND

**3**

REV. NO.

**1 of 3**

PG. OF NO.

**Municipality**

Government Type

City of Morgantown  
 GOVERNMENT ENTITY

389 Spruce Street  
 STREET OR PO BOX

Morgantown  
 CITY

26505  
 ZIP CODE

**REVENUES: (net each acct.)**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	PREVIOUSLY APPROVED AMOUNT	(INCREASE)	(DECREASE)	REVISED AMOUNT
304	Excise Tax on Utilities	982,000	30,000		1,012,000
305	Business and Occupation Tax	13,200,000	945,000		14,145,000
306	Wine & Liquor Tax	320,000	260,000		580,000
308	Hotel Occupancy Tax	825,000	55,000		880,000
309	Amusement Tax	2,500	10,000		12,500
330	IRP Fees (Interstate Registration Plan)	36,000	28,000		64,000
<b>NET INCREASE/(DECREASE) Revenues (ALL PAGES)</b>			<b>1,319,200</b>		

**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
409	Mayor's Office	10,108	2,600		12,708
410	City Council	53,506	1,950		55,456
412	City Manager's Office	518,335	10,450		528,785
415	City Clerk	160,991	17,067		178,058
416	Police Judge's Office	230,800	6,328		237,128
420	Engineering	467,368	5,243		472,611
436	Building Inspection	940,115	10,000		950,115
700	Police Department	6,612,721	228,355		6,841,076
706	Fire Department	4,396,829	22,300		4,419,129
750	Streets and Highways	2,383,217	50,000		2,433,217
752	Signs and Signals	601,206	37,000		638,206
<b>NET INCREASE/(DECREASE) Expenditures</b>			<b>1,319,200</b>		

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 2014

Wage related adjustments:

Department 415

City Clerk:

	Current	New	Revision
Wages	88,993.00	101,306.00	12,313.00
Social Security	5,580.00	6,344.00	764.00
Medicare	11,987.00	12,166.00	179.00
Retire	1,305.00	2,946.00	<u>1,641.00</u>
			14,897.00

Department 416

Municipal Court:

	Current	New	Revision
Wages	124,276.00	129,852.00	5,576.00
Social Security	7,767.00	8,113.00	346.00
Medicare	1,817.00	1,898.00	81.00
Retire	13,494.00	13,819.00	<u>325.00</u>
			6,328.00

Department 700

Police:

	Current	New	Revision
Overtime	364,500.00	544,500.00	180,000.00
Social Security	18,642.00	21,742.00	3,100.00
Medicare	56,573.00	59,328.00	<u>2,755.00</u>
			185,855.00

Department 754

Equipment Maintenance:

	Current	New	Revision
Overtime	8,000.00	28,000.00	20,000.00
Social Security	16,421.00	17,661.00	1,240.00
Medicare	3,840.00	4,130.00	290.00
Retire	35,278.00	37,942.00	<u>2,664.00</u>
			24,194.00

Total wage related items

231,274.00

Non-wage items requiring adjustment:

	Current	New	Revision
Dept 409 Mayor			
Travel & Training	850.00	3,450.00	2,600.00
Dept 410 City Council			
Travel & Training	4,250.00	6,200.00	1,950.00
Dues and Subscriptions	7,000.00	7,200.00	200.00
Operating Supplies	200.00	-	(200.00)
Dept 412 City Manager			
Travel & Training	2,550.00	13,000.00	10,450.00
Dept 415 City Clerk			
Travel & Training	1,530.00	3,700.00	2,170.00
Dept 420 Engineering			
Liability Insurance	4,932.00	10,175.00	5,243.00
Dept 436 Code Enforcement			
Vehicle Maintenance	6,000.00	16,000.00	10,000.00
Dept 700 Police Department			
Telephone	22,500.00	40,000.00	17,500.00
Equipment Maintenance	15,000.00	20,000.00	5,000.00
Vehicle Maintenance	70,000.00	90,000.00	20,000.00
Dept 706 Fire Department			
Utilities/Electric	8,500.00	16,000.00	7,500.00
Utilities/Gas	10,000.00	14,000.00	4,000.00
Utilities/Water	2,000.00	3,000.00	1,000.00
Utilities/Storm Water	1,400.00	2,000.00	600.00
Equipment Maintenance	16,000.00	18,000.00	2,000.00
Vehicle Maintenance	45,000.00	50,000.00	5,000.00
Operating Supplies	2,000.00	4,200.00	2,200.00
Dept 750 Street Department			
Vehicle Maintenance	85,000.00	115,000.00	30,000.00
Contracted Services	5,500.00	15,500.00	10,000.00
Street Repair Materials	50,000.00	60,000.00	10,000.00
Dept 752 Signs and Signals			
Utilities/Traffic Signals	45,000.00	52,000.00	7,000.00
Utilities/Street Lighting	199,000.00	225,000.00	26,000.00
Street Lighting Maint.	7,000.00	11,000.00	4,000.00

Dept 754 Equipment Maintenance			
Telephone	450.00	11,450.00	11,000.00
Dept 952 Urban Landscape			
Telephone	-	360.00	360.00
Vehicle Maintenance	-	2,000.00	2,000.00
Dept 50 Contributions			
Greater Morgantown CVB	412,500.00	440,000.00	27,500.00
Dept 70 Operating Transfers			
Contrib to Capital Escrow	1,600,000.00	2,450,000.00	850,000.00
BOPARC-Hotel/Motel	206,250.00	220,000.00	13,750.00
BOPARC-Amusement	2,500.00	12,500.00	10,000.00
Public Safety Bldg	258,888.00	260,388.00	1,500.00
Northside Fire Station Lease	328,719.00	313,719.00	(15,000.00)
Total nonwage	3,420,519.00	4,505,842.00	1,085,323.00
Total Increase overall			1,316,597.00
Totals by Department			
Dept 409 Mayor			2,600.00
Dept 410 City Council			1,950.00
Dept 412 City Manager			10,450.00
Dept 415 City Clerk			17,067.00
Dept 416 Municipal Court			6,328.00
Dept 420 Engineering			5,243.00
Dept 436 Code Enforcment			10,000.00
Dept 700 Police			228,355.00
Dept 706 Fire			22,300.00
Dept 750 Street			50,000.00
Dept 752 Signs and Signals			37,000.00
Dept 754 Equipment Maintenance			35,194.00
Dept 952 Urban Landscape			2,360.00
Dept 50 Contributions			27,500.00
Dept 70 Operating Transfers			860,250.00
			<u>1,316,597.00</u>
Contingencies			2,603.00
			<u>1,319,200.00</u>

Revenue Adjustment

	Current	New	Revision
Electric Utility Tax	405,000.00	420,000.00	15,000.00
MUB Utility Tax	110,000.00	125,000.00	15,000.00
B&O Taxes	10,800,000.00	10,065,000.00	(735,000.00)
B&O Construction Taxes	2,400,000.00	4,080,000.00	1,680,000.00
Wine and Liquor Tax	320,000.00	580,000.00	260,000.00
Hotel Motel Tax	825,000.00	880,000.00	55,000.00
Amusement Tax	2,500.00	12,500.00	10,000.00
Video Lottery	114,000.00	102,000.00	(12,000.00)
Building Permits	179,000.00	144,000.00	(35,000.00)
Franchise Fees	380,000.00	400,000.00	20,000.00
IRP Truck Fees	36,000.00	64,000.00	28,000.00
Grant-Police Personnel	304,301.00	349,301.00	45,000.00
Contrib from Coal Severeance	150,000.00	123,200.00	(26,800.00)
	<u>16,025,801.00</u>	<u>17,345,001.00</u>	<u>1,319,200.00</u>