

# *City of Morgantown*

## *Finance Department*

*389 Spruce Street*

*Morgantown, WV 26505*

*Phone (304) 284-7407/Fax 7418*

*jsabatelli@cityofmorgantown.org*

# MEMO

**DATE:** May 15, 2013

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

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

**RE:** General Fund Budget Revision 4

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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 date of this memo. 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. 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).

**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 04) attached hereto and made a part of this ordinance.

First Reading:

Adopted:

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Mayor

Filed:

Recorded:

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City Clerk

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

**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

2012-2013

FY

General Fund

FUND

4

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  
 CITY  
 26505  
 ZIP CODE

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	PREVIOUSLY APPROVED AMOUNT	(INCREASE)	(DECREASE)	REVISED AMOUNT
301-02-05	Prior Year Taxes	170,000	25,000		195,000
305	Business and Occupation Tax	12,790,704		622,000	12,168,704
304	Excise Tax on Utilities	1,009,000	33,000		1,042,000
306	Wine & Liquor Tax	550,000	43,000		593,000
308	Hotel Occupancy Tax	820,000	96,000		916,000
329	Inspection Fees	66,700		13,000	53,700

**NET INCREASE/(DECREASE) Revenues (ALL PAGES)** -286,700

**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
415	City Clerk	152,115	11,000		163,115
700	Police Department	6,468,937	276,560		6,745,497
706	Fire Department	4,320,972	81,120		4,402,092
699	Contingencies*	13,621	2,912		16,533
900	Parks & Recreation	1,284,453	24,000		1,308,453
901	Visitors Bureau	410,000	48,000		458,000
754	Central Garage	737,163	47,025		784,188
444	Contributions / Transfers to Other Funds	2,435,704		800,000	1,635,704
416	Police Judge's Office	234,738	7,500		242,238
417	City Attorney	285,549	10,687		296,236
420	Engineering	457,448	4,496		461,944

**NET INCREASE/(DECREASE) Expenditures** -286,700

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 #4  
 Fiscal Year 2013

Wage related adjustments:

Department 417

City Attorney:

	Current	New	Revision
Salaries & Wages	179,889.00	182,389.00	2,500.00
Social Security	11,153.00	11,308.00	155.00
Employee Pension	20,777.00	21,072.00	295.00
Medicare	2,608.00	2,645.00	37.00
			<u>2,987.00</u>

Department 420

Engineering:

	Current	New	Revision
Salaries & Wages	263,412.00	266,112.00	2,700.00
Social Security	16,394.00	16,561.00	167.00
Employee Pension	31,227.00	31,546.00	319.00
Medicare	3,834.00	3,890.00	56.00
			<u>3,242.00</u>

Department 700

Police:

	Current	New	Revision
Wages	3,415,885.00	3,390,885.00	(25,000.00)
Overtime	394,500.00	600,500.00	206,000.00
Employee Pension	32,365.00	63,300.00	30,935.00
Medicare	54,441.00	57,066.00	2,625.00
			<u>214,560.00</u>

Department 706

Fire:

	Current	New	Revision
Overtime	135,000.00	195,000.00	60,000.00
Medicare	34,924.00	35,794.00	870.00
			<u>60,870.00</u>

Department 754

Equipment Maintenance:

	Current	New	Revision
Overtime	8,000.00	19,000.00	11,000.00
Social Security	16,464.00	17,146.00	682.00
Employee Pension	31,361.00	32,660.00	1,299.00
Medicare	3,851.00	4,011.00	160.00
			<u>13,141.00</u>

Total wage related items

294,800.00

Non-wage items requiring adjustment:

	Current	New	Revision
Dept 415 City Clerk			
Civil Service Expense	12,000.00	23,000.00	11,000.00
Dept 416 Municipal Court			
Telephone	3,000.00	8,000.00	5,000.00
Travel & Training	850.00	3,350.00	<u>2,500.00</u>
			7,500.00
Dept 417 Attorney			
Telephone	2,000.00	2,700.00	700.00
Professional Services	10,000.00	17,000.00	<u>7,000.00</u>
			7,700.00
Dept 420 Engineering			
Liability Insurance	3,746.00	5,000.00	1,254.00
Dept 700 Police			
Contracted Services	17,000.00	31,000.00	14,000.00
Telephone	25,000.00	38,000.00	13,000.00
Vehicle Maintenance	55,000.00	65,000.00	10,000.00
Vehicle Supplies	120,000.00	145,000.00	<u>25,000.00</u>
			62,000.00
Dept 706 Fire			
Utilities/Electric	8,500.00	15,750.00	7,250.00
Utilities/Gas	10,000.00	14,000.00	4,000.00
Vehicle Supplies	31,000.00	40,000.00	<u>9,000.00</u>
			20,250.00
Dept 754 Equip Maint			
Telephone	500.00	11,000.00	10,500.00
Liability Insurance	16,776.00	18,160.00	1,384.00
Monongalia Co. Gasoline	240,000.00	262,000.00	<u>22,000.00</u>
			33,884.00
Dept 50 Contributions			
Greater Morgantown CVB	410,000.00	458,000.00	48,000.00
Dept 70 Operating Transfers			
BOPARC-Hotel/Motel Contrib	205,000.00	229,000.00	24,000.00
Contrib to Capital Escrow	2,435,704.00	1,635,704.00	(800,000.00)
Total nonwage	248,596.00	338,050.00	(584,412.00)
Total Increase overall			(289,612.00)

Totals by Department	
Dept 415 City Clerk	11,000.00
Dept 416 Municipal Court	7,500.00
Dept 417 Attorney	10,687.00
Dept 420 Engineering	4,496.00
Dept 700 Police	276,560.00
Dept 706 Fire	81,120.00
Dept 754 Equip Maint	47,025.00
Dept 50 Contributions	48,000.00
Dept 70 Operating Transfers	(776,000.00)
Contingencies	<u>2,912.00</u>
	(286,700.00)

Revenue Adjustment

	Current	New	Revision
Prior Year Taxes	170,000.00	195,000.00	25,000.00
Supplemental Taxes	32,000.00	40,000.00	8,000.00
Electric Utility Tax	405,000.00	424,000.00	19,000.00
MUB Utility Tax	115,000.00	129,000.00	14,000.00
B&O Taxes	10,600,000.00	10,778,000.00	178,000.00
B&O Taxes - Construction	2,190,704.00	1,390,704.00	(800,000.00)
Liquor Taxes	550,000.00	593,000.00	43,000.00
Hotel/Motel Taxes	820,000.00	916,000.00	96,000.00
Housing Inspection	61,000.00	48,000.00	(13,000.00)
Fire Fee Residential	1,059,000.00	1,104,000.00	45,000.00
Fire Fee Commercial	536,000.00	478,000.00	(58,000.00)
Contribution from TIF	16,800.00	33,600.00	16,800.00
Sale of Fixed Assets	<u>2,500.00</u>	<u>142,000.00</u>	<u>139,500.00</u>
	16,558,004.00	16,271,304.00	(286,700.00)