

# *City of Morgantown*

## *Finance Department*

*389 Spruce Street*

*Morgantown, WV 26505*

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

*jsabatelli@cityofmorgantown.org*

# MEMO

**DATE:** July 11, 2013

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

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

**RE:** General Fund Budget Revision 1

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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 an increase from the projected and approved carryover from the previous fiscal year (FY13) to the current projected carryover based on actual figures, coupled with the increase in contribution from the Coal Severance Fund and a change in accident reports to reflect actual revenue realized over the previous 2 fiscal years.

The adjustments to expenditures include an increase in workers compensation insurance for the new fiscal year. Also included is an increase in the civilian employee retirement contributions from the previous rate of 11.81% to the actuarially determined and required contribution rate of 13.32%. Increases in travel and training for the Finance, Police and Fire Departments have also been included to provide additional support for new officers and continued necessary training within those departments. A slightly more detailed breakdown of individual lines affected in each department is included as supplementary information.

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

First Reading:

Adopted:

\_\_\_\_\_  
Mayor

Filed:

Recorded:

\_\_\_\_\_  
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  
**2013-2014**  
 FY  
**General Fund**  
 FUND  
**1**  
 REV. NO.  
**1 of 1**  
 PG. OF NO.

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

City of Morgantown  
 GOVERNMENT ENTITY  
 389 Spruce Street  
 STREET OR PO BOX  
 Morgantown 26505  
 CITY ZIP CODE

**Municipality**  
 Government Type

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	PREVIOUSLY APPROVED AMOUNT	(INCREASE)	(DECREASE)	REVISED AMOUNT
299	Unassigned Fund Balance	120,000	80,000		200,000
369	Contributions from other Funds - Must Provide Explanation below	125,000	25,000		150,000
389	Accident Reports	17,000		9,000	8,000
	#N/A				
	#N/A				
	#N/A				

**NET INCREASE/(DECREASE) Revenues (ALL PAGES)** 96,000

**Explanation for Account # 378, Municipal Specific:**  
**Explanation for Account # 369, Contributions from Other Funds:** From Coal Severance Fund

**EXPENDITURES: (net each account category)**

(WV CODE 7-1-9)

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	PREVIOUSLY APPROVED AMOUNT	(INCREASE)	(DECREASE)	REVISED AMOUNT
412	City Manager's Office	509,519	4,938		514,457
414	Finance Office	752,727	11,292		764,019
415	City Clerk	159,000	1,386		160,386
416	Police Judge's Office	227,418	1,568		228,986
417	City Attorney	286,580	2,692		289,272
420	Engineering	459,473	4,872		464,345
422	Personnel Office	46,705	308		47,013
436	Building Inspection	923,115	8,839		931,954
437	Planning & Zoning	211,895	1,811		213,706
439	Data Processing	190,463	685		191,148
440	City Hall	526,934	2,150		529,084

**NET INCREASE/(DECREASE) Expenditures** 96,000

APPROVED BY THE STATE AUDITOR  
 BY: Director, Local Government Services Division Date

AUTHORIZED SIGNATURE OF ENTITY APPROVAL DATE

**EXPENDITURES (CONT'D)**

LGSD: BR City of Morgantown

City of Morgantown  
CONTROL NUMBER

2013-2014

General Fund

1

BUDGET REVISION REQUEST-SUPPLEMENT

ACCOUNT NUMBER	ACCOUNT CATEGORY	PREVIOUSLY APPROVED AMOUNT	FY		REV#
			INCREASE	DECREASE	REVISED AMOUNT
700	Police Department	6,502,357	14,872		6,517,229
706	Fire Department	4,303,333	1,930		4,305,263
750	Streets and Highways	2,334,240	26,051		2,360,291
752	Signs and Signals	595,293	3,495		598,788
754	Central Garage	758,791	4,862		763,653
950	Beautification Programs	126,170	1,316		127,486
699	Contingencies*	89,713		47,067	42,646
444	Contributions / Transfers to Other Funds	350,000	50,000		400,000
	#N/A				

NET INCREASE/(DECREASE) Expenditures (this page)

55,459

City of Morgantown  
 General Fund  
 Budget Revision #1  
 Fiscal Year 2014

Wage related adjustments:

Department 412

City Manager:	Current	New	Revision
Retire	37,860.00	42,700.00	4,840.00
WC	1,246.00	1,344.00	<u>98.00</u>
			4,938.00

Department 414

Finance:	Current	New	Revision
Retire	48,228.00	54,395.00	6,167.00
WC	1,587.00	1,712.00	<u>125.00</u>
			6,292.00

Department 415

City Clerk:	Current	New	Revision
Retire	10,628.00	11,987.00	1,359.00
WC	350.00	377.00	<u>27.00</u>
			1,386.00

Department 416

Municipal Court:	Current	New	Revision
Retire	11,964.00	13,494.00	1,530.00
WC	487.00	525.00	<u>38.00</u>
			1,568.00

Department 417

City Attorney:	Current	New	Revision
Retire	21,153.00	23,857.00	2,704.00
WC	488.00	476.00	<u>(12.00)</u>
			2,692.00

Department 420

Engineering:	Current	New	Revision
Retire	31,761.00	35,822.00	4,061.00
WC	9,609.00	10,420.00	<u>811.00</u>
			4,872.00

Department 422

Personnel:	Current	New	Revision
Retire	2,363.00	2,665.00	302.00
WC	78.00	84.00	<u>6.00</u>
			308.00

Department 436			
Code Enforcement:	Current	New	Revision
Retire	59,832.00	67,482.00	7,650.00
WC	14,113.00	15,302.00	<u>1,189.00</u>
			8,839.00

Department 437			
Planning:	Current	New	Revision
Retire	13,884.00	15,659.00	1,775.00
WC	457.00	493.00	<u>36.00</u>
			1,811.00

Department 439			
Info. Technology:	Current	New	Revision
Retire	5,249.00	5,920.00	671.00
WC	172.00	186.00	<u>14.00</u>
			685.00

Department 440			
City Hall:	Current	New	Revision
Retire	16,204.00	18,276.00	2,072.00
WC	5,747.00	5,825.00	<u>78.00</u>
			2,150.00

Department 700			
Police:	Current	New	Revision
Retire	43,389.00	48,936.00	5,547.00
WC	129,521.00	136,346.00	<u>6,825.00</u>
			12,372.00

Department 706			
Fire:	Current	New	Revision
Retire	6,263.00	7,064.00	801.00
WC	120,554.00	116,683.00	<u>(3,871.00)</u>
			(3,070.00)

Department 750			
Streets:	Current	New	Revision
Retire	129,759.00	146,350.00	16,591.00
WC	118,280.00	127,740.00	<u>9,460.00</u>
			26,051.00

Department 752			
Signs and Signals:	Current	New	Revision
Retire	18,829.00	21,237.00	2,408.00
WC	13,736.00	14,823.00	<u>1,087.00</u>
			3,495.00

Department 754			
Equipment Maintenance:	Current	New	Revision
Retire	31,279.00	35,278.00	3,999.00
WC	10,751.00	11,614.00	<u>863.00</u>
			4,862.00

Department 952			
Urban Landscape:	Current	New	Revision
Retire	8,414.00	9,490.00	1,076.00
WC	2,838.00	3,078.00	<u>240.00</u>
			1,316.00

Total wage related items			80,567.00
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Non-wage items requiring adjustment:

	Current	New	Revision
Dept 414 Finance			
Travel and Training	5,950.00	10,950.00	5,000.00
Dept 706 Fire Department			
Travel and Training	16,150.00	21,150.00	5,000.00
Dept 700 Police Department			
Travel and Training	20,500.00	23,000.00	2,500.00
Dept 70 Operating Transfers			
Contrib to Capital Escrow	350,000.00	400,000.00	50,000.00
Total nonwage	392,600.00	455,100.00	62,500.00
Total Increase overall			143,067.00