

**AN ORDINANCE AMENDING THE FY 2014-2015 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 2014-2015 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, Deputy State Auditor  
 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  
 FY: 2014-2015  
 Fund: General  
 Rev. No. 1  
 Pg. of No. 1 of 1

City of Morgantown  
 GOVERNMENT ENTITY

Person To Contact Regarding Request:

Name: J.R. Sabatelli

Phone: 304-284-7407

Fax: 304-284-7418

389 Spruce Street  
 STREET OR PO BOX

Morgantown  
 CITY

26505  
 ZIP CODE

Municipality  
 Government Type

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	PREVIOUSLY APPROVED AMOUNT	(INCREASE)	(DECREASE)	REVISED AMOUNT
299	Unassigned Fund Balance	360,000	160,000		520,000
305	Business and Occupation Tax	13,130,000		100,000	13,030,000
	#N/A				

NET INCREASE/(DECREASE) Revenues (ALL PAGES) 60,000

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
699	Contingencies*	266,662		18,500	248,162
700	Police Department	6,630,520	17,500		6,648,020
444	Contributions / Transfers to Other Funds	1,753,806	26,000		1,779,806
750	Streets and Highways	2,410,416	35,000		2,445,416
	#N/A				

NET INCREASE/(DECREASE) Expenditures 60,000

APPROVED BY THE STATE AUDITOR

BY: Deputy State Auditor, Local Government Services Division Date

AUTHORIZED SIGNATURE OF ENTITY

APPROVAL DATE

# *City of Morgantown*

## *Finance Department*

*389 Spruce Street*

*Morgantown, WV 26505*

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

*jsabatelli@cityofmorgantown.org*

# MEMO

**DATE:** July 9, 2014

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

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

**RE:** General Fund Budget Revision 1 – Updated 7/28/14

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Included herewith you will find the proposed ordinance and “Request for Revision to Approved Budget” for the FY2015 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 (FY14) to the current projected carryover based on actual figures, coupled with a small conservative decrease in Business & Occupation Taxes based on the results of the recently completed fiscal year.

The adjustments to expenditures include an increase in contributions to the Community Development Fund to cover administrative costs not covered by the Community Development Block Grant. Also included is an increase to the Police Department telephone expense which will more accurately reflect costs realized over previous fiscal years. A slightly more detailed breakdown of individual lines affected in each department is included as supplementary information.

Updated 7/28/14: Upon subsequent review of the City’s Budget, additional funds are required to purchase salt for the coming winter and therefore this has been included in the budget revision. City Council must first approve the minor amendment which increases the Street Department Snow Removal line by \$35,000 and results in a net decrease to contingencies of \$18,500 as noted in the revised detail.

City of Morgantown  
 General Fund  
 Budget Revision #1 - Updated 7-28-14  
 Fiscal Year 2015

Non-wage items requiring adjustment:

	Current	New	Revision
Dept 700 Police Department Telephone	22,500.00	40,000.00	17,500.00
Dept 750 Street Department Salt - Snow Removal	85,000.00	120,000.00	35,000.00
Dept 70 Operating Transfers CDBG Fund Support	23,806.00	49,806.00	26,000.00
Total nonwage	23,806.00	49,806.00	78,500.00
Total Increase overall			78,500.00
Totals by Department			
Dept 700 Police Department			17,500.00
Dept 750 Street Department			35,000.00
Dept 70 Operating Transfers			26,000.00
Contingencies			<u>(18,500.00)</u>
			60,000.00

Revenue Adjustment

	Current	New	Revision
Prior Year Carryover	360,000.00	520,000.00	160,000.00
B&O Taxes	<u>10,900,000.00</u>	<u>10,800,000.00</u>	<u>(100,000.00)</u>
	11,260,000.00	11,320,000.00	60,000.00