

City of Morgantown

Finance Department

389 Spruce Street

Morgantown, WV 26505

Phone (304) 284-7407/Fax 7418

jsabatelli@cityofmorgantown.org

MEMO

DATE: July 6, 2012

TO: Terrence Moore, City Manager

FROM: J.R. Sabatelli, Finance Director 

RE: Coal Severance Budget Revision 1

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

The Unencumbered Fund Balance is adjusted to reflect the actual carryover at June 30, 2012.

The increase of \$30,000 in the Contributions/Transfers to Other Funds and increase of \$1,127 in the Contingencies are a result of the increase in Coal Severance Taxes received during the fiscal year ending June 30, 2012.

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 COAL SEVERANCE FUND.

The City of Morgantown hereby ordains:

That the FY 2012-2013 Annual Budget of the Coal Severance 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

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)

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

CONTROL NUMBER
2012-2013
 FY
Coal Severance
 FUND
1
 REV. NO.
1 of 1
 PG. OF NO.

Municipality
 Government Type

REVENUES: (net each acct.)

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	PREVIOUSLY APPROVED AMOUNT	(INCREASE)	(DECREASE)	REVISED AMOUNT
298	Assigned Fund Balance	11,029	31,127		42,156
	#N/A				
NET INCREASE/(DECREASE) Revenues (ALL PAGES)			31,127		

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
444	Contributions / Transfers to Other Funds	140,000	30,000		170,000
699	Contingencies*	3,329	1,127		4,456
	#N/A				
NET INCREASE/(DECREASE) Expenditures			31,127		

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

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 12, 2012

TO: Terrence Moore, ICMA-CM, City Manager

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

RE: General Fund Budget Revision 1

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 a decrease from the projected and approved carryover from the previous fiscal year (FY12) to the current projected carryover based on actual figures.

The adjustments to expenditures reflect the transfer of funds within the Department of Development Services due to internal restructurings and increases in Public Information and Travel and Training to meet ISO standard requirements. Additionally, the net savings associated with refinancing the public safety building complex, an increase in workers compensation insurance rates for the entire current fiscal year and a reduction in the contributions available to the Capital Escrow Fund. While most of the adjustments included in this recommended budget revision may be considered a wash, the decrease in the contribution to the Capital Escrow Fund is a direct result of the lack of available carryover to support normal operations. A slightly more detailed breakdown of individual lines affected in each department is included as supplementary information.

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 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
2012-2013
 FY
General Fund
 FUND
1
 REV. NO.
1 of 1
 PG. OF NO.

City of Morgantown
 GOVERNMENT ENTITY

389 Spruce Street
 STREET OR PO BOX

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

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	500,000		380,000	120,000
	#N/A				

NET INCREASE/(DECREASE) Revenues (ALL PAGES) -380,000

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
420	Engineering	454,399	3,049		457,448
436	Building Inspection	872,667	38,567		911,234
437	Planning & Zoning	275,308		41,570	233,738
444	Contributions / Transfers to Other Funds	1,893,858		380,000	1,513,858
699	Contingencies*	22,963		1,909	21,054
700	Police Department	6,405,144	18,793		6,423,937
706	Fire Department	4,275,518	20,091		4,295,609
750	Streets and Highways	2,306,177	19,190		2,325,367
441	Other buildings	654,972		56,211	598,761
	#N/A				
	#N/A				

NET INCREASE/(DECREASE) Expenditures -380,000

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 #1
 Fiscal Year 2013

Wage related adjustments:

Department 420

Engineering:

	Current	New	Revision
WC	6,156.00	9,205.00	3,049.00

Department 436

Code Enforcement:

	Current	New	Revision
Wages	458,069.00	481,670.00	23,601.00
FICA	28,834.00	30,298.00	1,464.00
Med	6,744.00	7,086.00	342.00
WC	8,597.00	13,640.00	5,043.00
Retire	54,925.00	57,711.00	<u>2,786.00</u>
			33,236.00

Department 437

Planning:

	Current	New	Revision
Wages	167,584.00	136,096.00	(31,488.00)
FICA	10,390.00	7,198.00	(3,192.00)
Med	2,430.00	1,684.00	(746.00)
WC	503.00	440.00	(63.00)
Retire	19,792.00	13,711.00	<u>(6,081.00)</u>
			(41,570.00)

Department 700

Police:

	Current	New	Revision
WC	105,095.00	123,888.00	18,793.00

Department 706

Fire:

	Current	New	Revision
WC	98,506.00	118,597.00	20,091.00

Department 750

Streets:

	Current	New	Revision
WC	96,422.00	115,612.00	19,190.00

Total wage related items			52,789.00
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Non-wage items requiring adjustment:

	Current	New	Revision
Dept 436 Code Enforcement			
Printing & Copying-Public Info	3,000.00	4,556.00	1,556.00
Travel and Training	14,450.00	18,225.00	3,775.00
Dept 70 Operating Transfers			
Contrib to Capital Escrow	1,893,858.00	1,513,858.00	(380,000.00)
Public Safety Bldg Lease Purch	250,244.00	194,033.00	(56,211.00)
Total nonwage	2,161,552.00	1,730,672.00	(430,880.00)
Total Increase overall			(378,091.00)
Totals by Department			
Dept 420 Engineering			3,049.00
Dept 436 Code Enforcment			38,567.00
Dept 437 Planning			(41,570.00)
Dept 700 Police			18,793.00
Dept 706 Fire			20,091.00
Dept 750 Street			19,190.00
Dept 70 Operating Transfers			(436,211.00)
Contingencies			(1,909.00)
			<u>(380,000.00)</u>

Revenue Adjustment

	Current	New	Revision
Prior Year Carryover	500,000.00	120,000.00	(380,000.00)
	<u>500,000.00</u>	<u>120,000.00</u>	<u>(380,000.00)</u>