

**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 02) 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. **2**  
 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
305	Business and Occupation Tax	13,030,000	375,000		13,405,000
	#N/A				

NET INCREASE/(DECREASE) Revenues (ALL PAGES) 375,000

**Explanation for Account # 378, Municipal Specific:**  
**Explanation for Account # 369, Contributions from Other Funds:**

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

(WV CODE 7-1-9)

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	PREVIOUSLY APPROVED AMOUNT	(INCREASE)	(DECREASE)	REVISED AMOUNT
699	Contingencies*	248,162	13,000		261,162
444	Contributions / Transfers to Other Funds	1,779,806	200,000		1,979,806
750	Streets and Highways	2,445,416	162,000		2,607,416
	#N/A				

NET INCREASE/(DECREASE) Expenditures 375,000

APPROVED BY THE STATE AUDITOR

BY: Deputy State Auditor, Local Government Services Division Date

AUTHORIZED SIGNATURE OF ENTITY

APPROVAL DATE

City of Morgantown  
 General Fund  
 Budget Revision #1  
 Fiscal Year 2015

Non-wage items requiring adjustment:

	Current	New	Revision
Dept 750 Street Department			
Salt-Snow Removal	120,000.00	282,000.00	162,000.00
Dept 70 Operating Transfers			
Capital Escrow	1,730,000.00	1,930,000.00	200,000.00
Total nonwage	1,730,000.00	1,930,000.00	362,000.00
Total Increase overall			362,000.00
Totals by Department			
Dept 750 Street Department			162,000.00
Dept 70 Operating Transfers			200,000.00
Contingencies			<u>13,000.00</u>
			375,000.00

Revenue Adjustment

	Current	New	Revision
B&O Taxes - Construction	2,230,000.00	2,730,000.00	500,000.00
B&O Taxes	<u>10,800,000.00</u>	<u>10,675,000.00</u>	<u>(125,000.00)</u>
	13,030,000.00	13,405,000.00	375,000.00

# *City of Morgantown*

## *Finance Department*

*389 Spruce Street*

*Morgantown, WV 26505*

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

*jsabatelli@cityofmorgantown.org*

# MEMO

**DATE:** September 8, 2014

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

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

**RE:** General Fund Budget Revision 2

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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 adjustment to revenue reflects an increase from the projected Business & Occupation Tax – Construction coupled with an additional conservative decrease in regular Business & Occupation Taxes based on the revenues received through the first two months of the new fiscal year.

The adjustments to expenditures include an increase in contributions to the Capital Escrow Fund for capital needs. This past winter was very harsh and caused a very large demand for salt with little supply carried forward from the previous fiscal year and has resulted in increased salt prices. The additional increase to the Salt-Snow Removal line will cover these additional costs.

A slightly more detailed breakdown of individual lines affected is included as supplementary information.