

# *City of Morgantown*

## *Finance Department*

*389 Spruce Street*

*Morgantown, WV 26505*

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

*jsabatelli@cityofmorgantown.org*

# MEMO

**DATE:** November 27, 2013

**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 FY2014 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 carryover based on actual figures, coupled with projected increases to IRP Fees and B&O taxes and projected decreases to fines & forfeitures, telephone excise taxes and charges for credit card services. IRP Fees are based on road mileage in the City and due to updates from at the state, these fees are expected to increase. B&O taxes are expected to increase mainly due to additional onetime revenues from major projects. The decreases to fines & forfeitures and telephone excise taxes are based on receipts through the first 5 months of the year and the charges for credit card services is being delayed while other avenues are being explored to cut down on these fees.

The adjustments to expenditures include the increase in health insurance as presented during the recent renewal process as well as adjustments in the Police and Fire departments due to retirements and overtime. The wage adjustment in the City Manager department reflects the transfer of videographers from contracted services to contracted employees for the remainder of the fiscal year. Additional funding is included for the police department for firearm supplies and vehicle maintenance due to an aging fleet, and uniform costs in the street department. The contribution to the Capital Escrow Fund has been increased due to the expected increase in the onetime B&O revenues. 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 02) 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  
**2013-2014**  
 FY  
**General Fund**  
 FUND  
**2**  
 REV. NO.  
**1 of 3**  
 PG. OF NO.  
 Municipality  
 Government Type

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	PREVIOUSLY APPROVED AMOUNT	(INCREASE)	(DECREASE)	REVISED AMOUNT
299	Unassigned Fund Balance	200,000	320,000		520,000
305	Business and Occupation Tax	12,100,000	1,100,000		13,200,000
301-02-05	Prior Year Taxes	172,000	53,000		225,000
320	Fines, Fees & Court Costs	620,000		90,000	530,000
304	Excise Tax on Utilities	1,005,000		23,000	982,000
330	IRP Fees (Interstate Registration Plan)	11,000	25,000		36,000
<b>NET INCREASE/(DECREASE) Revenues (ALL PAGES)</b>			<b>1,364,000</b>		

**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
412	City Manager's Office	514,457	3,878		518,335
414	Finance Office	764,019	4,836		768,855
415	City Clerk	160,386	605		160,991
416	Police Judge's Office	228,986	1,814		230,800
417	City Attorney	289,272	1,512		290,784
420	Engineering	464,345	3,023		467,368
422	Personnel Office	47,013	303		47,316
436	Building Inspection	931,954	8,161		940,115
437	Planning & Zoning	213,706	1,814		215,520
439	Data Processing	191,148	605		191,753
440	City Hall	529,084	2,418		531,502
<b>NET INCREASE/(DECREASE) Expenditures</b>			<b>1,364,000</b>		

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

AUTHORIZED SIGNATURE  
 OF ENTITY

APPROVAL  
 DATE





City of Morgantown  
 General Fund  
 Budget Revision #2  
 Fiscal Year 2014

Wage related adjustments:

Department 412

City Manager:	Current	New	Revision
Wages	320,073.00	321,423.00	1,350.00
Social Security	19,876.00	19,960.00	84.00
Medicare	4,648.00	4,668.00	20.00
Health & Life Ins.	61,260.00	63,678.00	2,418.00
WC	1,344.00	1,350.00	6.00
			<u>3,878.00</u>

Department 414

Finance:	Current	New	Revision
Health & Life Ins.	122,520.00	127,356.00	4,836.00
	-	-	<u>-</u>
			4,836.00

Department 415

City Clerk:	Current	New	Revision
Health & Life Ins.	15,315.00	15,920.00	605.00
	-	-	<u>-</u>
			605.00

Department 416

Municipal Court:	Current	New	Revision
Health & Life Ins.	45,945.00	47,759.00	1,814.00
	-	-	<u>-</u>
			1,814.00

Department 417

City Attorney:	Current	New	Revision
Health & Life Ins.	38,288.00	39,800.00	1,512.00
	-	-	<u>-</u>
			1,512.00

Department 420

Engineering:	Current	New	Revision
Health & Life Ins.	76,575.00	79,598.00	3,023.00
	-	-	<u>-</u>
			3,023.00

Department 422

Personnel:	Current	New	Revision
Health & Life Ins.	7,657.00	7,960.00	303.00
	-	-	<u>-</u>
			303.00

Department 436			
Code Enforcement:	Current	New	Revision
Health & Life Ins.	206,753.00	214,914.00	8,161.00
			<u>8,161.00</u>

Department 437			
Planning:	Current	New	Revision
Health & Life Ins.	45,945.00	47,759.00	1,814.00
			<u>1,814.00</u>

Department 439			
Info. Technology:	Current	New	Revision
Health & Life Ins.	15,315.00	15,920.00	605.00
			<u>605.00</u>

Department 440			
City Hall:	Current	New	Revision
Health & Life Ins.	61,260.00	63,678.00	2,418.00
			<u>2,418.00</u>

Department 700			
Police:	Current	New	Revision
Wages	3,456,823.00	3,472,012.00	15,189.00
Medicare	56,352.00	56,573.00	221.00
Health & Life Ins.	1,179,255.00	1,225,802.00	46,547.00
WC	136,346.00	136,881.00	535.00
			<u>62,492.00</u>

Department 706			
Fire:	Current	New	Revision
Wages	2,340,278.00	2,347,908.00	7,630.00
Overtime	110,000.00	160,000.00	50,000.00
Social Security	3,288.00	3,762.00	474.00
Medicare	35,529.00	36,365.00	836.00
Retire	6,263.00	7,280.00	1,017.00
Health & Life Ins.	742,777.00	772,096.00	29,319.00
WC	116,683.00	118,973.00	2,290.00
			<u>91,566.00</u>

Department 750			
Streets:	Current	New	Revision
Health & Life Ins.	428,820.00	445,746.00	16,926.00
	-	-	-
			<u>16,926.00</u>

Department 752			
Signs and Signals:	Current	New	Revision
Health & Life Ins.	61,260.00	63,678.00	2,418.00
	-	-	-
			<u>2,418.00</u>

Department 754			
Equipment Maintenance:	Current	New	Revision
Health & Life Ins.	107,205.00	111,437.00	4,232.00
	-	-	-
			<u>4,232.00</u>

Department 952			
Urban Landscape:	Current	New	Revision
Health & Life Ins.	15,315.00	15,920.00	605.00
	-	-	-
			<u>605.00</u>

Total wage related items			207,208.00
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Non-wage items requiring adjustment:

	Current	New	Revision
Dept 700 Police Department			
Vehicle Maintenance	40,000.00	70,000.00	30,000.00
Firearm Supplies	14,000.00	17,000.00	3,000.00
Dept 750 Street Department			
Uniform Costs	18,000.00	24,000.00	6,000.00
Dept 70 Operating Transfers			
Contrib to Capital Escrow	500,000.00	1,600,000.00	1,100,000.00
Total nonwage	572,000.00	1,711,000.00	1,139,000.00
Total Increase overall			1,346,208.00

Totals by Department

Dept 412 City Manager	3,878.00
Dept 414 Finance	4,836.00
Dept 415 City Clerk	605.00
Dept 416 Municipal Court	1,814.00
Dept 417 City Attorney	1,512.00
Dept 420 Engineering	3,023.00
Dept 422 Personnel	303.00
Dept 436 Code Enforcment	8,161.00
Dept 437 Planning	1,814.00
Dept 439 Information Technology	605.00
Dept 440 City Hall	2,418.00
Dept 700 Police	95,492.00
Dept 706 Fire	91,566.00
Dept 750 Street	22,926.00
Dept 752 Signs and Signals	2,418.00
Dept 754 Equipment Maintenance	4,232.00
Dept 952 Urban Landscape	605.00
Dept 70 Operating Transfers	1,100,000.00
Contingencies	17,792.00
	<u>1,364,000.00</u>

Revenue Adjustment

	Current	New	Revision
Telephone Utility Tax	216,000.00	193,000.00	(23,000.00)
B&O Taxes - Construction	1,400,000.00	2,400,000.00	1,000,000.00
Fines & Forfeitures	620,000.00	530,000.00	(90,000.00)
Credit Card Service Fee	21,000.00	-	(21,000.00)
B&O Taxes	10,700,000.00	10,800,000.00	100,000.00
Prior Year Taxes	172,000.00	225,000.00	53,000.00
IRP Truck Fees	11,000.00	36,000.00	25,000.00
Prior Year Carryover	200,000.00	520,000.00	320,000.00
	<u>13,340,000.00</u>	<u>14,704,000.00</u>	<u>1,364,000.00</u>