

# INTRODUCTION

I am pleased to present to City Council the principal, proposed budget documents for fiscal year 2010-2011. They have been organized as per the goals and objectives you established earlier this year. Although not all of the issues you identified are resolved herein, contingencies are in place should opportunities be realized.

As in previous years, all of the forecasts have been conservatively drawn. When projects could not be definitively measured, they were constructed with a deliberate, pessimistic view.

Over the past years, the City has been fortunate to effect a number of significant projects in addition to providing the expected levels of traditional services. The proposed budgets build upon these successes and continue Council's strategy for balanced growth.

At the opening of this document, I also want to thank the City Department Administrators who contributed to this proposal and particularly acknowledge the Finance Director, Denise White; the Assistant City Manager, Jeff Mikorski; Executive Secretary, Carol Allen; and the Finance Department staff for their expertise and imagination. More so than any other though, I thank the individuals that comprise the City's work force for their service to the people of Morgantown and for forming a dedicated, professional City Government.

Dan Boroff  
City Manager

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## GENERAL CONSIDERATIONS

The Great Recession of 2008-2009 has had a significant, adverse impact on local governments all across the county and a good part of the world. Furloughs, layoffs, suspension of capital investments, and across the board operating budget reductions have been more common than not. By far the most damaging statistic though has been a national unemployment rate in excess of 10 percent. Fortunately though Morgantown has been the exception. Although the national economy has greatly influenced local considerations, the breadth and depth of the greater area economy have somewhat insulated Morgantown from the larger issues experienced elsewhere. As a matter of fact, one national publication MSN Careers recently reported that between July and October 2009, Morgantown West Virginia actually saw the number of jobs in the area increase by 2.4 percent. Of 281 metro areas in the country only 77 saw any job growth at all and of them, Morgantown ranked second in the nation (National Bureau of Labor Statistics).

Given this backdrop, the City does face serious challenges compounded by local considerations for the new fiscal budgets. As noted in recent years, there has been significant development just beyond the City limits that competes for limited discretionary dollars that could otherwise support the City's economic base (includes major shopping centers, residential developments, and new strip developments). Growth of the West Virginia University student body has leveled as the current enrollment approaches the maximum capacity of the Morgantown campuses. Private sector investments have slowed and are rightfully considered in a most guarded manner.

Considerations for the new fiscal year are greatly influenced by all of the above concerns. At the same time, although it is clear that recovery from the national recession is not yet in place, it is also clear that it has begun. Evidence of this in Morgantown is documented in renewed interest in new major developments being discussed and a stabilized unemployment rate that promises a reduction in the mid term.

With this presented, there are major initiatives that will be further advanced in the new fiscal year. The more important ones include the following:

**DOWNTOWN MORGANTOWN:** Morgantown enjoys a unique Downtown partnership joining property owners, businesses, professional associations, arts and culture organizations, and non profit corporations in a productive dynamic. The best evidence of this is the Downtown Business Improvement Districts (the only ones in West Virginia) that have generated over \$3,000,000 for the High Street Streetscape Project—the next phase will be constructed this year from Pleasant to Kirk Street with an additional investment of \$800,000 (\$150,000 of this is in the proposed Capital Escrow Account Budget). The Metropolitan Theatre is another excellent example of local organizations and even individuals joining with City government to produce tangible outcomes. The most striking example of this is the recent gift of \$500,000 from Mr. and Mrs. Statler making possible the \$1,000,000 restoration project at the Theatre that is currently underway. In the near future, the new Downtown Development Plan will also be presented for consideration by Council and area interests. One other promising feature Downtown may be an enhanced Farmer's Market housed in a new pavilion that is being pursued by Main Street

Morgantown (\$50,000 is proposed in the Capital Escrow Account Budget to help fund construction and \$3,000 for Health Department fees). Taken collectively, these projects will greatly add to a dynamic Downtown that contrary to experiences elsewhere in the country, continues to prosper and attract new investments.

**RIVER FRONT DEVELOPMENT:** Started over 10 years ago, River Front Development in Morgantown has been one of the larger successes in the City. To date, over \$100,000,000 in private, public, and non profit funds have been invested in the development generating a very rich return for Morgantown. The newest milestone marking the success of the initiative will be the opening of the Morgantown Event Center. Constructed at a cost of \$28,000,000, it will open this spring and will be supported by a new 250 space Parking Garage built for a cost of \$5,500,000. The 80,000 sf Event Center will host a wide range of concerts, musicals, conferences, sporting events, and other entertainments with a regional draw that will benefit all of the Greater Morgantown Area. In the near future, other improvements in the area will be realized with a new upriver access road to the Event Center and \$500,000 in public projects in the Wharf District.

**SUNNYSIDE:** A new vocabulary is emerging in Sunnyside. TIF, Gateway, Substantial Student Housing are phrases producing tangible results. With regard to the TIF, everything is in place for a \$1,200,000 bond issue this spring to finance the Grant Avenue Streetscape Project this summer. This improvement adjacent to the new WVU Honors Dorm will be a significant addition to the area. Similarly the Beechurst Gateway Project will greatly enhance this major entrance to Morgantown with new sidewalks, curbs, period lighting, and landscaping. Adjacent private property owners' participation in the project is promising as well. Concerning concentrated student housing in the area next to WVU's main campus (mitigating urban sprawl), large initiatives are also taking place. Multi-million dollar investments on Beechurst and University Avenue recently completed and currently under construction will be joined by Beechview (\$30,000,000, 8 story building featuring mixed uses with 420 beds and 350 parking spaces) is expected to be under construction later this year. At least one other major housing project is also being considered for the area. Taken all together, these initiatives document Sunnyside as an emerging, rejuvenated part of Morgantown with its own distinctive personality and character.

**MORGANTOWN AIRPORT:** Another project of long standing and important promise is the development of the east side of the Morgantown Airport. To date, a 90 acre plateau has been created to house a Light Industrial/Business Park; Senator Byrd has secured \$1,960,000 for a new Access Road; and the WV National Guard has committed to constructing a \$23,000,000 Readiness Center. Most recently, the FAA has approved the concept and is assisting the City in authoring a new Layout Plan for the Airport that fits all the pieces together. With engineering complete for the Access Road, construction may be initiated this calendar year with the other projects to closely follow. New General Aviation Hangars, Corporate Hangars, and an extension of the Main Runway are projects scheduled for Phase II of the initiative.

## SPECIAL NOTES

As commented in the past, every year produces a unique City Budget. New opportunities, challenges, and circumstances are realized that greatly influence the final documents. Within the budget documents themselves, there are also often dominant, special considerations that have present and future consequences of considerable degree. Within the proposed documents presented here, there are several such unique considerations. Three of them related to retirement benefits are:

1. **OPEB (Other Post Employment Benefits):** Relatively new, national accounting principles now require all local governments in the United States to calculate and post the costs of other retirement benefits promised to current and future employees. The principal program affected by this requirement is health insurance. The result of this for most governments will be the entry of major, unfunded health cost liabilities on balance sheets and in other financial documents. What makes this so expensive is not just the current cost of health insurance but its rapidly escalating, unconstrained cost as well. The issue is significantly compounded for the City of Morgantown by virtue of the attractiveness of its health insurance benefits and relatively low premium costs charged to City employees (\$44 per month/employee family coverage; \$198 per month/retiree family coverage; and \$145 per month/retiree medicare). To identify the depth of this new liability (OPEB), the City has recently completed a detailed actuarial study quantifying the future cost of promised health insurance for retirees that needs to be placed in escrow today. The result is a best case, minimum payment of \$846,000 per year. Clearly this is not affordable. To contend with it though, it is recommended in the Capital Escrow Account Budget for the new year that \$250,000 be added to the \$250,000 previously budgeted for this cost for the first year requirement. Special Note: These funds are in addition to the \$3,687,380 included in the proposed General Fund Budget. In addition, a series of incremental changes in the City's Health Insurance Program itself will also be presented to Council to further reduce the liability (the first recommended change is to increase employee and retiree monthly premiums by the same percentage increase for the cost of health insurance on an annual basis starting July 1, 2010; for this year that would be 11 percent—\$5 per month/employee, \$22 per month/retiree, and \$16 per month/medicare retiree) Special Note: This is the first employee/retiree health insurance premium increase in 17 years. It is important to note that even with the increased funding, increased premiums, and additional incremental changes to come, that there will still be an accrued liability of approximately \$1,000,000 in the next City audit. To completely resolve the issue, even more difficult measures will still have to be taken in the near term (State and National initiatives also will be closely monitored to measure how they may influence this liability).

2. **WVPERS (West Virginia Public Employees Retirement System):** The City of Morgantown does not participate in WVPERS. BOPARC and the City Library do participate in the program however, and both of these agencies have been presented with a requirement to significantly increase their employer contribution to the program to cover the expense of future retirements (an adjustment of 11 percent of payroll to 17 percent of payroll because of investment shortfalls in stocks and bonds—hopefully the old 11 percent rate will be restored next

year).

Although the City of Morgantown is not responsible for the increased payment, it is recommended in the Capital Escrow Account Budget that the payments be made for BOPARC and the Library totaling \$70,000.

**3. OPTIONAL POLICE AND FIRE PENSION PROGRAMS:** Unfunded liabilities in these programs have been a long standing, serious issue for Cities all across West Virginia (product of unfunded State mandates). Relatively speaking, Morgantown compares quite well with its sister Cities. In absolute terms though, there is still a shortfall of 30 percent funding to place local programs on a sound actuarial basis. A potential remedy for this situation, is a new State law that allows Cities with established programs to enroll new Police Officers and Fire Fighters in a new State program with a different schedule of benefits. The new program also has a Social Security element and a requirement that the existing programs be placed on a 40 year schedule to make them actuarially sound. To quantify the feasibility of this option, \$20,000 is proposed in the Capital Escrow Account Budget to fund the special study needed. The results of this study may well find that in the long term, the new program is a practical option, but that it will require a significant, short term increase in funding. Council will be informed of the study recommendation as soon as it is available.

With the above points noted, the balance of this document presents the recommended budgets for fiscal year 2010-2011.

## **CITY COUNCIL GOALS AND OTHER HIGHLIGHTS**

What follows is a brief description of the proposed budget as per City Council's goals and an overview of significant, proposed features:

1. **Service Fee Increases, Service Fees, and Tax Formulas:** There are no recommended increases in service fees, new service fees, or changes in tax formulas for the new, proposed budget. Given the national and local economy, businesses and individuals are not well positioned to accept such increases and are rightfully more concerned with restoring their personal financial positions.
2. **Continue the Street Paving Program:** Included in the Capital Escrow Account Budget is \$400,000 for the Street Paving Program for year 2011 (\$400,000 is available for 2010). As with this year's program, other area governments will be invited to participate in the program to enjoy the economy of scale benefits. Special Note: This year, the Cities of Westover and Granville are part of the program.
3. **Transportation:** Collectively \$581,145 is budgeted for traffic transportation programs in the new fiscal year—includes unexpended capital funds from this year (Bus Subsidy \$291,500; Additional Bus Line \$65,000; MPO contribution \$18,000; Traffic Calming \$67,645; Bike Lanes \$15,500; Bike Education \$68,000; Bike Parking \$5,500; and Traffic Plan Support for the MPO \$50,000).
4. **Sidewalk Programs:** \$100,000 is proposed for this year's Gateway Sidewalk Program (sidewalks, curb, period lighting, and hanging plants—the Beechurst Gateway will be started this summer). Successive projects are recommended to be the Brockway Gateway and the Willey Gateway. An additional \$200,000 is proposed for a new Neighborhood Sidewalk Program that could make the funds available on a matching basis for neighborhoods interested in new sidewalks—would be coordinated with the Pedestrian Safety Board.
5. **Grant City Employees a Cost of Living Raise:** The proposed budget includes a 3 percent cost of living raise (includes BOPARC and the Library)—the most recent inflation factor for the area is 2.7 percent. If approved, this will be the eighteenth consecutive year that Council has granted such a raise. The cost of this action is \$283,158 .
6. **Continue the Capital Improvement Program (includes unexpended capital allocations from this year):**

<u>DEPARTMENT</u>	<u>ITEMS</u>	<u>AMOUNT</u>
Police	Cruisers	\$175,226
	Special Equipment	23,760
Public Works	Vehicles	180,102
	Special Equipment	38,203
Planning	GIS	16,000
Information and Technology	Computers/Software	78,000
Fire	Equipment	10,258
Municipal Court	Computer Program	95,000
<b>TOTAL</b>		<b>\$616,549</b>

**Principal Capital Improvements planned for the next 4 years are as follows:**

<u>Projects</u>	<u>2011-2012</u>	<u>2012-2013</u>	<u>2013-2014</u>	<u>2014-2015</u>
Municipal Complex	\$500,000	\$500,000	\$500,000	\$500,000
Street Resurfacing	400,000	500,000	500,000	500,000
Police Cruisers	150,000	150,000	150,000	150,000
Fire Vehicle		500,000		800,000
Sidewalks	200,000	200,000	200,000	200,000
Traffic Calming	50,000	50,000	100,000	100,000
Bike Lanes	50,000	50,000	50,000	50,000
BOPARC	350,000	350,000	350,000	350,000
Public Works Vehicles	150,000	150,000	150,000	150,000
Finance Software	275,000			

7. **Support BOPARC:** A total of \$1,386,186 is recommended to support BOPARC operations

and capital improvements in the new fiscal year (\$871,686 General Fund; \$6,000 Amusement Tax; \$180,000 Special Hotel Motel Tax contribution; \$128,500 Capital Escrow Account Land and Water Grant Match; and \$200,000 Capital Escrow Account Capital Improvements).

8. **Municipal Complex:** For the past several years, City Council has prudently placed in escrow funds for a new Municipal Complex (much as someone would save for the down payment on a new home). To date, \$2,100,000 has been reserved for this purpose. The proposed Capital Escrow Account Budget would fund an additional \$500,000 for this project raising the reserve to \$2,600,000.

9. **Contributions to Other Agencies:** Contributions to the United Way, MRTC, Celebration of America, MLK Day, the Community Trust, Arts and Culture, National Youth Sports Program, Humane Society, Vision 20/20, Main Street, Special Youth Program, Morgantown Area Economic Partnership, Sunnyside Up, Botanic Gardens, Social Justice, Mon Health, Boys and girls Club, Inclusive Community, and the Bartlett House are all recommended in the new budget to be maintained and/or renewed at current rates.. Contributions to agencies in this category including existing balances total \$501,878

10. **Public Works Soil Reclamation Project:** Work continues at the Public Works Garage to mitigate a fuel tank leak that likely occurred in the 1980's. \$70,000 is budgeted in the new fiscal year for this State mandated project. Special Note: There is a possibility the City may be reimbursed part of these funds by the State Legislature by virtue of a discontinued State insurance program that would have covered this expense—the total multi-year cost of this project is estimated to be \$1,300,000 with the total reimbursement to the City estimated to be \$1,000,000.

11. **Municipal Work Force:** As previously noted, the City is fortunate that it has been able to increase the size of its workforce by 25 positions over the past 14 years with no increases in service fees or tax formulas. All the positions have been funded with the growth of the economic base of the City. Given the current economic situation with the modest growth forecasted, the proposed budgets recommend only one new position—mechanic for the Public Works Department. Special considerations though are that the City will continue to make liberal use of interns and part time positions. There is also a FEMA grant pending that would fund two, new full time Fire Fighters for a 3 year period.

**REVENUES**  
**GENERAL CONSIDERATIONS**

1. The unencumbered balance to start the new year is projected to be \$1,223,039. This is principally the product of the unexpended contingency in the current fiscal year and B & O Tax collections exceeding the conservative budget estimate for the current year.
2. Property tax assumptions for the new year are based on past levels of growth and tracking new private sector construction. The actual assessments should be forwarded by the County Assessor's Office in early March.
3. B & O Taxes are estimated to be \$10,430,000 for the new fiscal year. This reflects a 2.5 percent growth factor realized in the most recent reporting periods (product of inflation and modest true growth).
4. B & O Construction Taxes are estimated to be \$1,835,000 which is \$110,000 more than the current year. This estimate is based upon committed construction projects identified to date (the revenue could grow larger with additional developments being discussed today). As in past years, all of these one time tax collections are proposed to be segregated and then transferred to the Capital Escrow Account Budget so that they do not fund on going operating expenses.
5. Franchise fees are reduced by \$25,000 as planned private sector initiatives to deliver fiber optic services in the area have been postponed because of general economic conditions.
6. All intergovernmental revenues are based upon approved grants to the Police Department and Code Enforcement totaling \$311,738
7. Fire Service Fees are based upon actual charges with a 3 percent delinquency factor.
8. Total General Fund revenues are estimated to be \$23,683,147. This represent a modest increase of 1.28 percent over the projected current year revenue .

**EXPENSES**  
**GENERAL CONSIDERATIONS**

1. Health Insurance costs are calculated at the current rate (125 percent of expected claims) and allow for an 10 percent increase in the second half of the new fiscal year. With this assumption, the City will expend \$3,687,380 on this fringe benefit next year.
2. All Liability Insurance costs are increased 5 percent for a total cost of \$268,802.
3. All employee retirement costs are funded at levels required by State law.
4. Workers Compensation premiums total \$330,076. The total premium is based on 11 different classification codes with rates ranging from .27 percent to 6.81 percent of gross payroll reduced by an overall experience modifier of .93
5. The General Fund Contingency is proposed to be \$438,764 which is 1.8 percent of the budget. It is suggested that if additional cash carry over funds are realized at the end of this fiscal year, the first \$271,730 be used to increase this contingency to 3 percent of the budget. Special Note: The second priority for additional revenues should be funds for the previously described Health Insurance liability.

**CITY OF MORGANTOWN  
GENERAL FUND  
SUMMARY OF REVENUE**

<b>DESCRIPTION</b>	<b>ACTUAL 2006-07</b>	<b>ACTUAL 2007-08</b>	<b>ACTUAL 2008-09</b>	<b>PROJECTED BUDGET 2009-10</b>	<b>PROPOSED BUDGET 2010-11</b>
TAXES	16,800,129	18,873,214	18,317,113	17,869,955	18,366,955
LICENSES AND PERMITS	348,826	334,618	348,738	340,000	315,000
INTERGOVERNMENTAL	194,079	214,305	270,730	306,120	311,738
CHARGES FOR SERVICES	2,016,160	2,337,250	2,378,442	2,255,000	2,313,251
INTERFUND CHARGES	100,378	97,482	103,148	120,307	129,529
FINES AND FORFEITURES	725,495	697,443	615,411	650,000	650,000
MISCELLANEOUS	454,128	501,721	368,846	352,635	361,635
OTHER FINANCIAL SOURCES	0	8,000	12,000	12,000	12,000
BALANCE 7/1	949,139	1,572,008	2,316,477	1,476,687	1,223,039
<b>TOTAL REVENUE</b>	<b>21,588,334</b>	<b>24,636,041</b>	<b>24,730,905</b>	<b>23,382,704</b>	<b>23,683,147</b>

**CITY OF MORGANTOWN  
GENERAL FUND  
SUMMARY OF EXPENDITURES**

<b>DESCRIPTION</b>	<b>ACTUAL 2006-07</b>	<b>ACTUAL 2007-08</b>	<b>ACTUAL 2008-09</b>	<b>PROJECTED BUDGET 2009-10</b>	<b>PROPOSED BUDGET 2010-11</b>
MAYOR	4,345	9,906	9,120	11,353	11,366
CITY COUNCIL	33,690	57,071	63,566	61,695	61,770
CITY MANAGER	441,315	429,796	459,066	462,975	498,592
FINANCE	550,546	589,196	631,467	641,606	696,429
CITY CLERK	126,613	129,074	135,890	137,969	142,874
MUNICIPAL COURT	210,995	217,113	234,166	246,142	260,068
CITY ATTORNEY	223,825	230,211	242,693	278,723	268,920
ENGINEERING	327,703	330,866	410,168	444,725	450,189
PERSONNEL	41,939	46,323	47,167	49,588	47,888
CODE ENFORCEMENT	543,582	665,251	758,168	842,733	879,462
PLANNING	164,430	178,007	188,388	224,331	213,462
ELECTIONS	15,044	0	15,240	0	16,000
INFORMATION TECHNOLOGY	0	103,204	120,861	132,459	218,489
CITY HALL & BUILDINGS	690,612	669,860	600,680	629,312	622,647
POLICE	4,731,602	5,140,448	5,509,003	5,572,757	5,907,780
FIRE	3,420,933	3,626,374	3,870,044	4,014,911	4,276,646
ANIMAL CONTROL	37,138	36,362	36,181	36,200	36,200
STREET	1,873,388	2,043,680	2,229,085	2,496,826	2,542,601
SIGNS AND SIGNALS	549,366	571,853	613,648	638,160	646,859
EQUIPMENT MAINTENANCE	497,525	600,691	609,002	619,836	693,111
CONTRIBUTIONS	377,549	382,550	382,563	374,745	374,745
OPERATING TRANSFERS	5,154,186	6,261,728	6,088,052	5,465,658	4,817,049
<b>TOTAL EXPENDITURES</b>	<b>20,016,326</b>	<b>22,319,564</b>	<b>23,254,218</b>	<b>23,382,704</b>	<b>23,683,147</b>

# CAPITAL ESCROW EXPENSES

## CAPITAL ESCROW EXPENSES

PROJECT	CURRENT	AMENDMENT	TOTAL
Comprehensive Plan	175,000		\$175,000
Energy Conservation	9,508		\$9,508
Disaster Plan	12,024		\$12,024
Brownfield Grant	1,892		\$1,892
Bike Education	68,022		\$68,022
Paving 2008	23,179	-23,179	\$0
Demolition Program	41,110		\$41,110
City Hall Renovation	30,000	-30,000	\$0
TV Cable	15,068		\$15,068
New City Hall	2,100,000	500,000	\$2,600,000
Gateway Sidewalk Program	-46,214	146,214	\$100,000
Fire Equip	37	-37	\$0
Police Computer	515		\$515
Code Enforcement Vehicle	1,070	-1,070	\$0
Public Works Vehicles	80,102	100,000	\$180,102
Paving 2010	400,000		\$400,000
Code Software	-4,763	42,763	\$38,000
Burroughs Stormwater	87,937		\$87,937
Fire Equip	258		\$258
Police Cruisers	25,226		\$25,226
Engineering Equipment	3,703		\$3,703
Neighborhood Beautification	30,659	30,000	\$60,659
Computer Finance	8,310	-8,310	\$0
Public Works Cleanup	107,934	70,000	\$177,934
Armory Project	4,839		\$4,839
Clerk Records	5,000		\$5,000
Court Video	-134	134	\$0
Solid Waste (HM)	5,000		\$5,000
Paving 2009	27,002	-3,291	\$23,711
BOPARC (Teen)	7,000		\$7,000
MET Commission	269,160		\$269,160
GIS Project	1,277		\$1,277
Land & Water Grant	37,741	-37,741	\$0
Neighborhood Signs	22,937		\$22,937
Main Street Project	5,000		\$5,000
Downtown Project	2,940		\$2,940
Traffic Calming	67,645		\$67,645
Traffic Plan	50,000		\$50,000
Bike Lanes	15,500		\$15,500

## CAPITAL ESCROW EXPENSES

Event Center (B&O)	520,000		\$520,000
Bike Parking	5,500		\$5,500
WV Theater	430,000		\$430,000
Vision 20/20	30,000		\$30,000
MPO Project	4,832	-4,832	\$0
UMTA Match	48,750	65,000	\$113,750
Main Street	10,620	40,000	\$50,620
Implement Downtown Plan	30,443	31,000	\$61,443
Historic Landmarks	15,199		\$15,199
Special Youth Program	11,000	11,000	\$22,000
MRTC	39,649		\$39,649
Celebrate America	2,000	2,000	\$4,000
Botanic Gardens	13,308	10,000	\$23,308
Social Justice	650	1,000	\$1,650
MLK Day	2,000	2,000	\$4,000
BOE Projects	81,825		\$81,825
Inclusive Community	5,960		\$5,960
OPEB Fund	250,000	250,000	\$500,000
Transportation	-929	929	\$0
Boys & Girls Club	10,308	5,000	\$15,308
Home Program	20,000		\$20,000
Library PERS			30,000
BOPARC PERS			40,000
Engineering Equipment			10,000
Signs/Signals Equipment			10,000
Planning GIS			16,000
Pension Study			20,000
BOPARC Land & Water			128,500
Business Improvement District			150,000
Farmers Market Pavillion			50,000
Farmers Market Health			3,000
Mon Health Contribution			16,000
United Way			2,000
BOPARC Capital Improvements			200,000
Paving 2011			400,000
Sunnyside Up			100,000
Community Trust			11,000
Arts & Culture			55,000
MAEP			15,000
Bartlett House			15,000
Humane Society			4,500
Police Cruiser 2011			150,000

## CAPITAL ESCROW EXPENSES

<b>Sidewalk Match Program</b>			<b>200,000</b>
<b>Summer Youth Program</b>			<b>10,000</b>
<b>Municipal Court Computer</b>			<b>95,000</b>
<b>NYSP</b>			<b>5,000</b>
<b>Mon River Litter</b>			<b>2,500</b>
<b>Contingency</b>	<b>509,640</b>	<b>-489,403</b>	<b>20,237</b>
<b>TOTAL</b>	<b>5,732,239</b>	<b>709,177</b>	<b>8,179,916</b>

## CAPITAL ESCROW REVENUES

<b>Available</b>	\$5,714,916
<b>Transfer 2011 CS</b>	\$100,000
<b>Transfer 2011 HF</b>	\$400,000
<b>Transfer 2011 GF</b>	\$1,855,000
<b>WVU Dock Lease</b>	10,000
<b>Event Center Repayment</b>	100,000
<b>TOTAL</b>	\$ 8,179,916

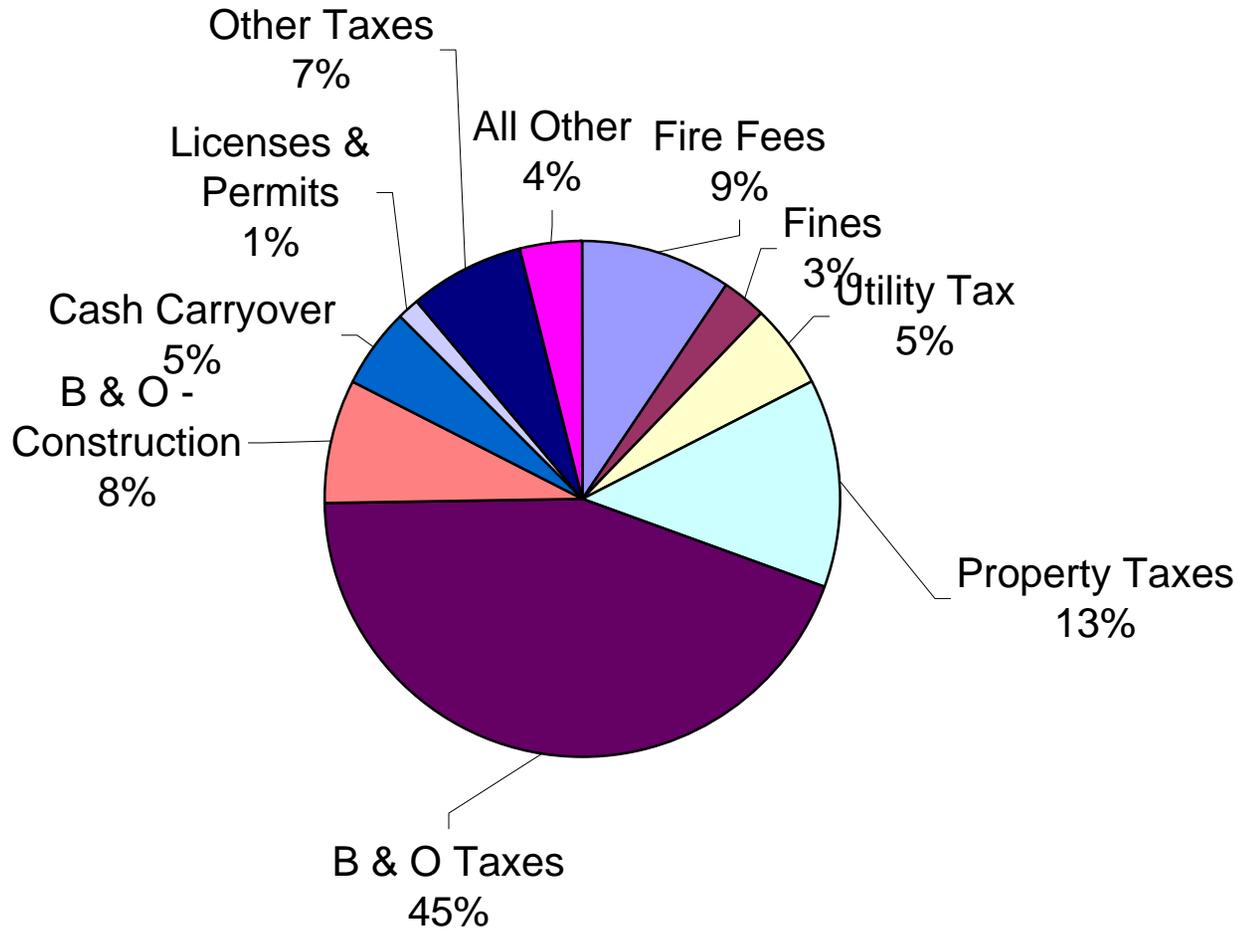
**CITY OF MORGANTOWN  
GENERAL FUND  
DETAIL OF REVENUE**

<b>DESCRIPTION</b>	<b>ACTUAL 2006-07</b>	<b>ACTUAL 2007-08</b>	<b>ACTUAL 2008-09</b>	<b>PROJECTED BUDGET 2009-10</b>	<b>PROPOSED BUDGET 2010-11</b>
<b>UNENCUMBERED BALANCE 7/1</b>	949,139	1,572,008	2,316,477	1,476,687	1,223,039
<b>TAXES:</b>					
Property Taxes	2,530,456	2,876,070	3,009,193	2,966,455	3,184,489
Prior Year Taxes	145,033	379,592	157,067	150,000	155,000
Supplemental Taxes	26,337	28,114	34,574	20,000	20,000
Tax Loss Restoration Dis	0	0	0	52,000	0
Tax Interest & Penalties	31,664	30,427	25,107	30,000	30,000
Gas & Oil Severance Tax	24,842	26,690	30,997	25,000	25,000
Electric Utility Tax	274,356	289,029	295,404	300,000	310,000
Gas Utility Tax	362,899	310,396	338,616	320,000	330,000
MUB Utility Tax	77,123	76,968	81,016	80,000	85,000
Telephone Utility Tax	199,477	202,208	215,999	200,000	205,000
Motor Carriers Tax	42,790	39,500	45,493	40,000	45,000
B & O Taxes	9,306,535	9,730,740	9,946,555	10,175,000	10,430,000
B & O - Construction	2,347,723	3,023,907	2,423,433	1,725,000	1,855,000
Liquor Taxes	266,853	677,585	497,016	580,000	580,000
Animal Taxes	4,747	4,652	4,901	4,500	4,500
Hotel/Motel Taxes	725,608	735,253	735,637	720,000	720,000
Amusement Taxes	6,108	4,209	2,198	4,000	6,000
Video Lottery Tax	137,864	134,545	142,094	145,000	145,000
Cable TV Taxes	281,197	290,995	310,942	315,000	325,000
IRP Trucks Fee	8,517	8,095	10,045	8,000	8,000
Gaming Income	0	4,239	10,826	10,000	10,000
<b>TOTAL TAXES</b>	<b>16,800,129</b>	<b>18,873,214</b>	<b>18,317,113</b>	<b>17,869,955</b>	<b>18,472,989</b>
<b>LICENSES AND PERMITS:</b>					
Business Licenses	69,069	53,778	61,896	60,000	60,000
Contractors Registration	84,875	94,515	65,110	80,000	80,000
Building Permits	167,390	176,658	203,286	160,000	160,000
Sign Permits	1,088	1,325	969	500	500
Excavation Permits	19,773	2,071	5,090	7,500	7,500
Miscellaneous Permits	6,631	6,271	6,387	7,000	7,000
Franchise Agreements	0	0	6,000	25,000	0
<b>TOTAL LICENSES AND PERMITS</b>	<b>348,826</b>	<b>334,618</b>	<b>348,738</b>	<b>340,000</b>	<b>315,000</b>
<b>INTERGOVERNMENTAL:</b>					
Grant - Police Personnel	104,976	154,681	175,877	207,000	240,965
Grant - Police Equip.	9,632	6,334	63,273	0	5,380
Grant - Fire Dept. FEMA	5,922	1,000	0	0	0
Grant -TSA	73,549	52,290	31,580	50,000	39,513
Grants-Other State Grants	0	0	0	49,120	25,880
<b>TOTAL INTERGOVERNMENTAL</b>	<b>194,079</b>	<b>214,305</b>	<b>270,730</b>	<b>306,120</b>	<b>311,738</b>

**DETAIL OF REVENUE (CONTINUED)**

DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	PROJECTED	PROPOSED
	2006-07	2007-08	2008-09	BUDGET	BUDGET
				2009-10	2010-11
<b>CHARGE FOR SERVICES:</b>					
Electrical Inspection	20,706	14,591	29,020	15,000	20,000
Housing Inspection	50,500	59,955	61,775	60,000	60,000
Animal Control Fees	0	0	0	100	100
Site Plan Review Fees	13,895	7,174	6,025	6,000	6,000
Fire Fee-Residential	832,470	982,138	1,044,821	977,333	994,006
Fire Fee-Commercial	497,286	539,263	522,299	504,080	508,888
Fire Fee-Tax Exempt	654,682	794,613	782,790	761,987	793,757
Fire Fee Penalty	9,264	12,120	9,707	8,000	8,000
Discounts on Fire Fees	-65,383	-75,284	-81,435	-80,000	-80,000
False Alarm Fees	2,740	2,680	3,440	2,500	2,500
<b>TOTAL CHARGES FOR SERVICES</b>	<b>2,016,160</b>	<b>2,337,250</b>	<b>2,378,442</b>	<b>2,255,000</b>	<b>2,313,251</b>
<b>INTERFUND CHARGES:</b>					
Admin-Parking	14,400	14,400	14,400	14,400	14,400
Admin-Airport	10,000	0	10,000	10,000	10,000
Admin - Tax Increment Financing Fund	0	0	0	16,800	16,800
Capital Escrow-Payroll Reimb.	52,845	52,138	52,138	54,107	63,329
Gas & Fuel Charges	23,133	30,944	26,610	25,000	25,000
<b>TOTAL INTERFUND CHARGES</b>	<b>100,378</b>	<b>97,482</b>	<b>103,148</b>	<b>120,307</b>	<b>129,529</b>
<b>FINES AND FORFEITURES:</b>					
Court Fines	725,495	697,443	615,411	650,000	650,000
<b>TOTAL FINES AND FORFEITURES</b>	<b>725,495</b>	<b>697,443</b>	<b>615,411</b>	<b>650,000</b>	<b>650,000</b>
<b>MISCELLANEOUS:</b>					
Earned Interest	227,554	210,603	64,140	65,000	65,000
Rental Income	11,097	11,476	10,829	9,535	9,535
Mon. Co.Fuel Reimb.	144,941	208,757	195,287	200,000	200,000
Sale of Fixed Assets	4,612	0	6,984	2,500	2,500
Sale of Materials	0	10	0	2,500	2,500
Insurance Claims	715	5,004	8,391	5,000	5,000
Suit Fees	0	0	0	2,000	2,000
Accident Reports	10,741	10,196	19,443	10,000	18,000
Public Works - Misc.	1,975	1,721	3,298	5,000	5,000
Returned Checks	75	100	100	100	100
Miscellaneous	9,136	8,555	12,669	10,000	10,000
Police - Misc.	43,034	41,492	47,377	40,000	41,000
Fire Dept. Misc.	248	3,807	328	1,000	1,000
<b>TOTAL MISCELLANEOUS</b>	<b>454,128</b>	<b>501,721</b>	<b>368,846</b>	<b>352,635</b>	<b>361,635</b>
<b>OTHER FINANCIAL SOURCES:</b>					
Cont. Other Enties	0	8,000	12,000	12,000	12,000
<b>TOTAL OTHER FIN. SOURCES</b>	<b>0</b>	<b>8,000</b>	<b>12,000</b>	<b>12,000</b>	<b>12,000</b>
<b>TOTAL REVENUE</b>	<b>21,588,334</b>	<b>24,636,041</b>	<b>24,730,905</b>	<b>23,382,704</b>	<b>23,789,181</b>

# City Revenue



**CITY OF MORGANTOWN  
GENERAL FUND  
DETAIL OF EXPENDITURES**

**DEPT 409 MAYOR**

<b>DESCRIPTION</b>	<b>ACTUAL 2006-07</b>	<b>ACTUAL 2007-08</b>	<b>ACTUAL 2008-09</b>	<b>PROJECTED BUDGET 2009-10</b>	<b>PROPOSED BUDGET 2010-11</b>
<b>PERSONNEL SERVICES:</b>					
Elected Official Salary	3,600	8,400	8,050	8,400	8,400
Social Security	223	521	499	521	521
Medicare	52	122	117	122	122
<b>TOTAL PERSONNEL SERVICES</b>	<b>3,875</b>	<b>9,043</b>	<b>8,666</b>	<b>9,043</b>	<b>9,043</b>
<b>CONTRACTED SERVICES</b>					
Travel & Training	200	281	0	1,800	1,800
Postage	0	0	0	0	0
Worker's Compensation	94	169	252	269	269
Property & Liability Insurance	176	413	202	241	254
<b>TOTAL CONTRACTED SERVICES</b>	<b>470</b>	<b>863</b>	<b>454</b>	<b>2,310</b>	<b>2,323</b>
<b>TOTAL MAYOR</b>	<b>4,345</b>	<b>9,906</b>	<b>9,120</b>	<b>11,353</b>	<b>11,366</b>

**CITY OF MORGANTOWN  
GENERAL FUND  
DETAIL OF EXPENDITURES**

**DEPT 410 CITY COUNCIL**

<b>DESCRIPTION</b>	<b>ACTUAL 2006-07</b>	<b>ACTUAL 2007-08</b>	<b>ACTUAL 2008-09</b>	<b>PROJECTED BUDGET 2009-10</b>	<b>PROPOSED BUDGET 2010-11</b>
<b>PERSONNEL SERVICES:</b>					
Council Salaries	17,000	34,750	34,000	36,000	36,000
Social Security	1,054	2,155	2,108	2,232	2,232
Medicare	246	505	494	522	522
<b>TOTAL PERSONNEL SERVICES</b>	<b>18,300</b>	<b>37,410</b>	<b>36,602</b>	<b>38,754</b>	<b>38,754</b>
<b>CONTRACTED SERVICES</b>					
Travel and Training	6,209	9,689	14,673	10,000	10,000
Postage	53	5	107	300	300
Dues & Subscriptions	6,735	7,356	6,915	7,000	7,000
Worker's Compensation	436	723	1,080	1,152	1,152
Property & Liability Insurance	1,043	1,300	1,182	1,489	1,564
<b>TOTAL CONTRACTED SERVICES</b>	<b>14,476</b>	<b>19,073</b>	<b>23,957</b>	<b>19,941</b>	<b>20,016</b>
<b>COMMODITIES</b>					
Civic Promotions	544	588	3,007	2,500	2,500
Operating Supplies	370	0	0	500	500
<b>TOTAL COMMODITIES</b>	<b>914</b>	<b>588</b>	<b>3,007</b>	<b>3,000</b>	<b>3,000</b>
<b>TOTAL CITY COUNCIL</b>	<b>33,690</b>	<b>57,071</b>	<b>63,566</b>	<b>61,695</b>	<b>61,770</b>

**CITY OF MORGANTOWN  
GENERAL FUND  
DETAIL OF EXPENDITURES**

**DEPT 412 CITY MANAGER**

<b>DESCRIPTION</b>	<b>ACTUAL 2006-07</b>	<b>ACTUAL 2007-08</b>	<b>ACTUAL 2008-09</b>	<b>PROJECTED BUDGET 2009-10</b>	<b>PROPOSED BUDGET 2010-11</b>
<b>PERSONNEL SERVICES:</b>					
Salaries and Wages	270,056	273,589	291,997	293,364	318,301
Social Security	15,879	16,016	17,269	18,220	19,766
Group Health and Life	56,071	53,915	56,764	62,872	71,600
Employees Retirement	20,222	22,720	22,106	24,646	23,765
ICMA	6,575	6,832	7,139	7,229	7,460
Medicare	3,986	4,047	4,314	4,262	4,623
Overtime	625	405	1,739	500	500
<b>TOTAL PERSONNEL SERVICES</b>	<b>373,414</b>	<b>377,524</b>	<b>401,328</b>	<b>411,093</b>	<b>446,015</b>
<b>CONTRACTED SERVICES</b>					
Telephone	3,190	7,482	8,287	6,000	6,000
Printing and Copying	2,590	160	0	3,500	3,500
Travel and Training	5,336	2,487	4,025	4,500	4,500
Equipment Maintenance	0	603	0	500	500
Postage	3,072	2,770	2,788	4,000	4,000
Adv/Legal Publications	774	432	2,307	1,000	1,000
Dues and Subscriptions	2,735	2,764	2,675	3,000	3,000
Professional Services	12,777	2,790	13,883	7,000	7,000
Workers Compensation	6,638	1,078	1,722	1,843	2,392
Property & Liability Insurance	2,366	2,455	2,220	2,914	3,060
Contracted Services	15,055	25,692	16,446	9,000	9,000
<b>TOTAL CONTRACTED SERVICES</b>	<b>54,533</b>	<b>48,713</b>	<b>54,353</b>	<b>43,257</b>	<b>43,952</b>
<b>COMMODITIES:</b>					
Office Supplies	5,145	1,583	2,587	2,500	2,500
Computer Supplies	1,136	1,314	144	2,500	2,500
Operating Supplies	75	59	0	625	625
Vehicle Supplies	0	603	654	1,000	1,000
<b>TOTAL COMMODITIES</b>	<b>6,356</b>	<b>3,559</b>	<b>3,385</b>	<b>6,625</b>	<b>6,625</b>
<b>CAPITAL OUTLAY:</b>					
Equipment	7,012	0	0	2,000	2,000
<b>TOTAL CAPITAL OUTLAY</b>	<b>7,012</b>	<b>0</b>	<b>0</b>	<b>2,000</b>	<b>2,000</b>
<b>TOTAL CITY MANAGER</b>	<b>441,315</b>	<b>429,796</b>	<b>459,066</b>	<b>462,975</b>	<b>498,592</b>

**CITY OF MORGANTOWN  
GENERAL FUND  
DETAIL OF EXPENDITURES**

**DEPT 438 INFORMATION TECHNOLOGY**

<b>DESCRIPTION</b>	<b>ACTUAL 2006-07</b>	<b>ACTUAL 2007-08</b>	<b>ACTUAL 2008-09</b>	<b>PROJECTED BUDGET 2009-10</b>	<b>PROPOSED BUDGET 2010-11</b>
<b>PERSONNEL SERVICES:</b>					
Salaries and Wages	0	32,250	36,499	38,582	55,538
Social Security	0	2,167	2,364	2,384	2,624
Health and Life Insurance	0	13,839	14,191	15,718	17,900
Employees Retirement	0	2,679	3,118	3,307	4,605
Medicare	0	482	578	558	835
Overtime	0	1,572	3,885	0	2,000
<b>TOTAL PERSONNEL SERVICES</b>	<b>0</b>	<b>52,989</b>	<b>60,635</b>	<b>60,549</b>	<b>83,502</b>
<b>CONTRACTED SERVICES:</b>					
Telephone	0	388	0	500	500
Travel and Training	0	360	0	500	500
Equipment Maintenance	0	1,756	0	0	0
Professional Services	0	3,492	12,790	10,000	75,000
Worker's Compensation	0	60	92	104	165
Property & Liability Insurance	0	437	556	306	322
Contracted Services	0	4,811	5,194	20,000	18,000
<b>TOTAL CONTRACTED SERVICES</b>	<b>0</b>	<b>11,304</b>	<b>18,632</b>	<b>31,410</b>	<b>94,487</b>
<b>COMMODITIES:</b>					
Office Supplies	0	1,646	156	250	250
Computer Supplies	0	340	189	250	250
<b>TOTAL COMMODITIES</b>	<b>0</b>	<b>1,986</b>	<b>345</b>	<b>500</b>	<b>500</b>
<b>CAPITAL OUTLAY:</b>					
Equipment	0	36,925	41,249	40,000	40,000
<b>TOTAL CAPITAL OUTLAY</b>	<b>0</b>	<b>36,925</b>	<b>41,249</b>	<b>40,000</b>	<b>40,000</b>
<b>TOTAL INFORMATION TECH</b>	<b>0</b>	<b>103,204</b>	<b>120,861</b>	<b>132,459</b>	<b>218,489</b>

**CITY OF MORGANTOWN  
GENERAL FUND  
DETAIL OF EXPENDITURES**

**DEPT 414 FINANCE**

<b>DESCRIPTION</b>	<b>ACTUAL 2006-07</b>	<b>ACTUAL 2007-08</b>	<b>ACTUAL 2008-09</b>	<b>PROJECTED BUDGET 2009-10</b>	<b>PROPOSED BUDGET 2010-11</b>
<b>PERSONNEL SERVICES:</b>					
Salaries and Wages	277,653	302,682	291,264	301,835	363,546
Social Security	16,945	18,493	17,799	18,776	22,602
Health and Life Insurance	85,808	90,039	85,146	94,308	143,200
Employees Retirement	21,395	25,830	23,201	24,300	29,863
Medicare	3,963	4,325	4,163	4,392	5,286
Overtime	0	204	902	1,000	1,000
<b>TOTAL PERSONNEL SERVICES</b>	<b>405,764</b>	<b>441,573</b>	<b>422,475</b>	<b>444,611</b>	<b>565,497</b>
<b>CONTRACTED SERVICES:</b>					
Telephone	3,222	4,153	3,674	3,500	3,500
Printing & Copying	0	0	0	0	0
Travel and Training	7,868	3,865	5,702	8,000	8,000
Equipment Maintenance	29,870	30,975	32,165	32,000	7,000
Postage	30,237	19,623	28,668	20,000	10,000
Equipment Rental	4,848	4,848	4,848	4,850	4,850
Adv/Legal Publications	6,549	5,557	5,656	6,000	6,000
Dues and Subscriptions	1,773	1,712	1,895	1,500	1,500
Professional Services	677	1,431	2,600	3,000	1,500
Audit Expenditures	6,360	5,500	22,230	10,000	10,000
Worker's Compensation	6,906	380	787	815	985
Property & Liability Insurance	4,299	4,851	4,479	5,330	5,597
Court Costs and Claims	12	0	350	500	500
Credit Card Fees	17,547	31,800	23,244	20,000	20,000
Contracted Services	1,357	17,346	56,849	65,000	35,000
<b>TOTAL CONTRACTED SERVICES</b>	<b>121,525</b>	<b>132,041</b>	<b>193,147</b>	<b>180,495</b>	<b>114,432</b>
<b>COMMODITIES:</b>					
Office Supplies	13,508	13,547	12,040	10,000	10,000
Computer Supplies	3,050	330	2,395	4,000	4,000
<b>TOTAL COMMODITIES</b>	<b>16,558</b>	<b>13,877</b>	<b>14,435</b>	<b>14,000</b>	<b>14,000</b>
<b>CAPITAL OUTLAY:</b>					
Equipment	6,699	1,705	1,410	2,500	2,500
<b>TOTAL CAPITAL OUTLAY</b>	<b>6,699</b>	<b>1,705</b>	<b>1,410</b>	<b>2,500</b>	<b>2,500</b>
<b>TOTAL FINANCE DEPARTMENT</b>	<b>550,546</b>	<b>589,196</b>	<b>631,467</b>	<b>641,606</b>	<b>696,429</b>

**CITY OF MORGANTOWN  
GENERAL FUND  
DETAIL OF EXPENDITURES**

**DEPT 415 CITY CLERK**

<b>DESCRIPTION</b>	<b>ACTUAL 2006-07</b>	<b>ACTUAL 2007-08</b>	<b>ACTUAL 2008-09</b>	<b>PROJECTED BUDGET 2009-10</b>	<b>PROPOSED BUDGET 2010-11</b>
<b>PERSONNEL SERVICES:</b>					
Salaries and Wages	67,686	70,127	74,430	75,640	78,184
Social Security	4,192	4,344	4,673	4,752	4,910
Health and Life Insurance	12,258	13,479	14,191	15,718	17,900
Employees Retirement	5,263	6,040	6,077	6,591	6,565
Medicare	980	1,016	1,093	1,112	1,149
Overtime	102	122	1,122	1,000	1,000
<b>TOTAL PERSONNEL SERVICES</b>	<b>90,481</b>	<b>95,128</b>	<b>101,586</b>	<b>104,813</b>	<b>109,708</b>
<b>CONTRACTED SERVICES:</b>					
Telephone	1,759	2,174	2,555	2,000	2,000
Printing & Copying	0	0	250	200	200
Travel and Training	520	25	1,704	1,800	1,800
Equipment Maintenance	0	74	18	1,000	1,000
Postage	1,715	473	989	1,550	1,550
Adv/Legal Publications	2,312	1,414	1,726	1,400	1,400
Dues and Subscriptions	260	387	993	295	295
Professional Services	10,519	4,172	5,944	6,000	6,000
Worker's Compensation	1,730	116	150	204	214
Property & Liability Insurance	778	901	787	987	987
Contracted Services	957	1,367	521	2,220	2,220
Civil Service	12,478	20,065	14,241	12,000	12,000
<b>TOTAL CONTRACTED SERVICES</b>	<b>33,028</b>	<b>31,168</b>	<b>29,878</b>	<b>29,656</b>	<b>29,666</b>
<b>COMMODITIES:</b>					
Office Supplies	3,104	2,778	1,970	2,000	2,000
Operating Supplies	0	0	898	0	0
<b>TOTAL COMMODITIES</b>	<b>3,104</b>	<b>2,778</b>	<b>2,868</b>	<b>2,000</b>	<b>2,000</b>
<b>CAPITAL OUTLAY:</b>					
Equipment	0	0	1,558	1,500	1,500
<b>TOTAL CAPITAL OUTLAY</b>	<b>0</b>	<b>0</b>	<b>1,558</b>	<b>1,500</b>	<b>1,500</b>
<b>TOTAL CITY CLERK</b>	<b>126,613</b>	<b>129,074</b>	<b>135,890</b>	<b>137,969</b>	<b>142,874</b>

**CITY OF MORGANTOWN  
GENERAL FUND  
DETAIL OF EXPENDITURES**

**DEPT 416 MUNICIPAL COURT**

<b>DESCRIPTION</b>	<b>ACTUAL 2006-07</b>	<b>ACTUAL 2007-08</b>	<b>ACTUAL 2008-09</b>	<b>PROJECTED BUDGET 2009-10</b>	<b>PROPOSED BUDGET 2010-11</b>
<b>PERSONNEL SERVICES:</b>					
Salaries and Wages	114,419	121,040	129,163	129,867	134,659
Social Security	7,036	7,414	7,952	8,114	8,411
Health and Life Insurance	49,033	53,915	56,764	62,872	71,600
Employees Retirement	7,929	9,181	9,189	9,766	9,776
Medicare	1,645	1,734	1,860	1,898	1,968
Overtime	1,145	698	1,163	1,000	1,000
<b>TOTAL PERSONNEL SERVICES</b>	<b>181,207</b>	<b>193,982</b>	<b>206,091</b>	<b>213,517</b>	<b>227,414</b>
<b>CONTRACTED SERVICES:</b>					
Telephone	1,749	2,061	2,339	1,800	1,800
Travel and Training	862	99	211	1,000	1,000
Equipment Maintenance	4,065	4,475	4,475	7,500	7,500
Postage	4,881	3,800	5,398	5,000	5,000
Worker's Compensation	2,832	195	339	338	367
Property & Liability Insurance	1,547	1,870	3,298	1,987	1,987
Contracted Services	6,943	3,194	5,189	6,000	6,000
Bank Charges	4,037	4,161	4,259	4,000	4,000
<b>TOTAL CONTRACTED SERVICES</b>	<b>26,916</b>	<b>19,855</b>	<b>25,508</b>	<b>27,625</b>	<b>27,654</b>
<b>COMMODITIES:</b>					
Office Supplies	2,472	3,276	2,567	4,000	4,000
<b>TOTAL COMMODITIES</b>	<b>2,472</b>	<b>3,276</b>	<b>2,567</b>	<b>4,000</b>	<b>4,000</b>
<b>CAPITAL OUTLAY:</b>					
Equipment	400	0	0	1,000	1,000
<b>TOTAL CAPITAL OUTLAY</b>	<b>400</b>	<b>0</b>	<b>0</b>	<b>1,000</b>	<b>1,000</b>
<b>TOTAL MUNICIPAL COURT</b>	<b>210,995</b>	<b>217,113</b>	<b>234,166</b>	<b>246,142</b>	<b>260,068</b>

**CITY OF MORGANTOWN  
GENERAL FUND  
DETAIL OF EXPENDITURES**

**DEPT 417 CITY ATTORNEY**

<b>DESCRIPTION</b>	<b>ACTUAL 2006-07</b>	<b>ACTUAL 2007-08</b>	<b>ACTUAL 2008-09</b>	<b>PROJECTED BUDGET 2009-10</b>	<b>PROPOSED BUDGET 2010-11</b>
<b>PERSONNEL SERVICES:</b>					
Salaries and Wages	145,116	151,700	158,622	161,700	166,214
Social Security	8,962	9,369	9,801	10,026	10,326
Health and Life Insurance	30,646	33,697	35,478	39,295	44,750
Employees Retirement	11,265	13,043	12,866	13,907	13,780
Medicare	2,096	2,191	2,292	2,345	2,415
<b>TOTAL PERSONNEL SERVICES</b>	<b>198,085</b>	<b>210,000</b>	<b>219,059</b>	<b>227,273</b>	<b>237,485</b>
<b>CONTRACTED SERVICES:</b>					
Telephone	1,294	1,925	2,719	2,000	2,000
Travel	417	685	699	2,000	2,000
Office Equipment Maint.	0	0	0	500	500
Postage	228	342	425	300	300
Advertising	0	0	0	0	0
Dues and Subscriptions	11,289	11,466	11,027	12,000	12,000
Professional Services	7,028	3,001	3,162	30,000	10,000
Worker's Compensation	3,375	270	420	480	381
Property & Liability Insurance	1,306	1,449	4,651	1,670	1,754
Court Costs	30	145	4	500	500
<b>TOTAL CONTRACTED SERVICES</b>	<b>24,967</b>	<b>19,283</b>	<b>23,107</b>	<b>49,450</b>	<b>29,435</b>
<b>COMMODITIES:</b>					
Office Supplies	494	810	527	500	500
<b>TOTAL COMMODITIES</b>	<b>494</b>	<b>810</b>	<b>527</b>	<b>500</b>	<b>500</b>
<b>CAPITAL OUTLAY/EQUIPMENT</b>					
Equipment	279	118	0	1,500	1,500
<b>TOTAL CAPITAL OUTLAY</b>	<b>279</b>	<b>118</b>	<b>0</b>	<b>1,500</b>	<b>1,500</b>
<b>TOTAL CITY ATTORNEY</b>	<b>223,825</b>	<b>230,211</b>	<b>242,693</b>	<b>278,723</b>	<b>268,920</b>

**CITY OF MORGANTOWN  
GENERAL FUND  
DETAIL OF EXPENDITURES**

**DEPT 420 ENGINEERING**

<b>DESCRIPTION</b>	<b>ACTUAL 2006-07</b>	<b>ACTUAL 2007-08</b>	<b>ACTUAL 2008-09</b>	<b>PROJECTED BUDGET 2009-10</b>	<b>PROPOSED BUDGET 2010-11</b>
<b>PERSONNEL SERVICES:</b>					
Salaries and Wages	166,928	174,489	227,155	249,003	255,072
Social Security	10,571	11,286	14,266	15,501	15,877
Health and Life Insurance	49,033	53,915	70,955	78,590	89,500
Employees Retirement	12,468	14,823	18,275	20,645	20,453
Medicare	2,472	2,639	3,336	3,626	3,714
Overtime	2,046	5,039	4,725	1,000	1,000
<b>TOTAL PERSONNEL SERVICES</b>	<b>243,518</b>	<b>262,191</b>	<b>338,712</b>	<b>368,365</b>	<b>385,616</b>
<b>CONTRACTED SERVICES:</b>					
Telephone	4,623	6,141	5,561	6,000	6,000
Printing and Copying	0	145	0	550	550
Travel and Training	5,165	5,662	8,456	8,000	8,000
Equipment Maintenance	1,063	692	313	1,500	1,500
Vehicle Maintenance	2,570	902	1,301	2,000	2,000
Postage	457	489	394	450	450
Adv/Legal Publications	743	518	911	300	300
Dues and Subscriptions	850	598	686	1,000	1,000
Professional Services	18,122	8,245	4,128	9,000	9,000
Environmental Services	23,562	16,093	19,131	14,000	14,000
Worker's Compensation	4,326	2,864	5,810	6,314	6,527
Property & Liability Insurance	2,992	8,833	6,188	3,746	3,746
Contracted Services	2,038	2,411	90	1,500	1,500
<b>TOTAL CONTRACTED SERVICES</b>	<b>66,511</b>	<b>53,593</b>	<b>52,969</b>	<b>54,360</b>	<b>54,573</b>
<b>COMMODITIES:</b>					
Office Supplies	3,520	2,277	4,648	5,000	5,000
Vehicle Supplies	4,981	5,928	4,608	5,000	5,000
<b>TOTAL COMMODITIES</b>	<b>8,501</b>	<b>8,205</b>	<b>9,256</b>	<b>10,000</b>	<b>10,000</b>
<b>CAPITAL OUTLAY:</b>					
Equipment	9,173	6,877	9,231	12,000	0
<b>TOTAL CAPITAL OUTLAY</b>	<b>9,173</b>	<b>6,877</b>	<b>9,231</b>	<b>12,000</b>	<b>0</b>
<b>TOTAL ENGINEERING</b>	<b>327,703</b>	<b>330,866</b>	<b>410,168</b>	<b>444,725</b>	<b>450,189</b>

**CITY OF MORGANTOWN  
GENERAL FUND  
DETAIL OF EXPENDITURES**

**DEPT 422 PERSONNEL**

<b>DESCRIPTION</b>	<b>ACTUAL 2006-07</b>	<b>ACTUAL 2007-08</b>	<b>ACTUAL 2008-09</b>	<b>PROJECTED BUDGET 2009-10</b>	<b>PROPOSED BUDGET 2010-11</b>
<b>PERSONNEL SERVICES:</b>					
Salaries and Wages	14,606	15,270	16,443	16,926	17,151
Social Security	905	947	1,019	1,050	1,064
Health and Life Insurance	6,129	6,739	7,096	7,859	8,950
Employees Retirement	1,134	1,313	1,334	1,456	1,422
Medicare	212	221	238	245	249
<b>TOTAL PERSONNEL SERVICES</b>	<b>22,986</b>	<b>24,490</b>	<b>26,130</b>	<b>27,536</b>	<b>28,836</b>
<b>CONTRACTED SERVICES:</b>					
Telephone	523	715	946	700	700
Printing and Copying	139	119	0	500	500
Travel and Training	0	0	0	700	700
Equipment Maintenance	120	0	0	400	400
Postage	336	723	533	500	500
Advertising	1,623	2,778	2,013	2,900	2,900
Employee Assist.	2,119	1,807	452	3,000	2,000
Wellness Program	4,279	7,310	6,635	5,000	5,000
Dues and Subscription	552	500	135	500	500
Professional Services	5,965	5,820	5,387	1,000	1,000
Worker's Compensation	733	26	33	46	46
Property & Liability Insurance	271	298	265	306	306
Recruitment Costs	1,470	1,168	3,561	4,500	2,500
<b>TOTAL CONTRACTED SERVICES</b>	<b>18,130</b>	<b>21,264</b>	<b>19,960</b>	<b>20,052</b>	<b>17,052</b>
<b>COMMODITIES:</b>					
Civic Promotions	350	0	0	500	500
Office Supplies	473	569	1,077	1,000	1,000
<b>TOTAL COMMODITIES</b>	<b>823</b>	<b>569</b>	<b>1,077</b>	<b>1,500</b>	<b>1,500</b>
<b>CAPITAL OUTLAY:</b>					
Equipment	0	0	0	500	500
<b>TOTAL CAPITAL OUTLAY</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>500</b>	<b>500</b>
<b>TOTAL PERSONNEL</b>	<b>41,939</b>	<b>46,323</b>	<b>47,167</b>	<b>49,588</b>	<b>47,888</b>

**CITY OF MORGANTOWN  
GENERAL FUND  
DETAIL OF EXPENDITURES**

**DEPT 436 CODE ENFORCEMENT**

<b>DESCRIPTION</b>	<b>ACTUAL 2006-07</b>	<b>ACTUAL 2007-08</b>	<b>ACTUAL 2008-09</b>	<b>PROJECTED BUDGET 2009-10</b>	<b>PROPOSED BUDGET 2010-11</b>
<b>PERSONNEL SERVICES:</b>					
Salaries and Wages	307,380	350,413	414,772	447,576	457,740
Social Security	19,983	23,000	26,568	28,060	28,813
Health and Life Insurance	101,943	133,884	170,292	204,334	232,700
Employees Retirement	23,476	30,861	34,502	36,925	35,403
Medicare	4,673	5,379	6,214	6,563	6,739
Overtime	9,706	13,947	13,570	5,000	7,000
<b>TOTAL PERSONNEL SERVICES</b>	<b>467,161</b>	<b>557,484</b>	<b>665,918</b>	<b>728,458</b>	<b>768,395</b>
<b>CONTRACTED SERVICES:</b>					
Telephone	8,130	12,990	11,760	10,000	10,000
Printing and Copying	147	785	0	500	500
Printing & Copying - Public Informatic	0	2,355	2,780	4,111	4,290
Travel and Training	11,468	6,911	5,303	16,444	17,160
Equipment Maintenance	0	0	38	500	500
Vehicle Maintenance	7,934	5,795	3,734	8,000	7,000
Postage	3,238	4,966	3,472	4,000	4,000
Dues and Subscriptions	1,967	1,684	1,499	2,850	2,850
Professional Services	0	9,361	0	3,000	3,000
Workers Compensation	7,992	5,669	10,386	13,351	9,547
Property & Liability Insurance	6,626	13,957	8,568	14,029	14,730
Contracted Services	3,124	5,995	12,454	3,000	3,000
<b>TOTAL CONTRACTED SERVICES</b>	<b>50,626</b>	<b>70,468</b>	<b>59,994</b>	<b>79,785</b>	<b>76,577</b>
<b>COMMODITIES:</b>					
Small Tools/Equipment	0	234	0	600	600
Office Supplies	8,099	12,815	12,809	8,800	8,800
Emergency Clothing	0	0	0	250	250
Vehicle Supplies	10,849	13,223	12,424	12,840	12,840
Uniform Rental	5,097	8,197	4,145	9,000	9,000
<b>TOTAL COMMODITIES</b>	<b>24,045</b>	<b>34,469</b>	<b>29,378</b>	<b>31,490</b>	<b>31,490</b>
<b>CAPITAL OUTLAY:</b>					
Equipment	1,750	2,830	2,878	3,000	3,000
<b>TOTAL CAPITAL OUTLAY</b>	<b>1,750</b>	<b>2,830</b>	<b>2,878</b>	<b>3,000</b>	<b>3,000</b>
<b>TOTAL CODE ENFORCEMENT</b>	<b>543,582</b>	<b>665,251</b>	<b>758,168</b>	<b>842,733</b>	<b>879,462</b>

**CITY OF MORGANTOWN  
GENERAL FUND  
DETAIL OF EXPENDITURES**

**DEPT 437 PLANNING**

<b>DESCRIPTION</b>	<b>ACTUAL 2006-07</b>	<b>ACTUAL 2007-08</b>	<b>ACTUAL 2008-09</b>	<b>PROJECTED BUDGET 2009-10</b>	<b>PROPOSED BUDGET 2010-11</b>
<b>PERSONNEL SERVICES:</b>					
Salaries and Wages	105,968	116,921	122,910	133,808	136,165
Social Security	6,458	7,163	7,542	8,297	8,443
Health and Life Insurance	24,517	26,957	28,382	31,436	35,780
Employees Retirement	7,999	9,033	9,087	11,508	9,690
Medicare	1,510	1,675	1,764	1,941	1,975
<b>TOTAL PERSONNEL SERVICES</b>	<b>146,452</b>	<b>161,749</b>	<b>169,685</b>	<b>186,990</b>	<b>192,053</b>
<b>CONTRACTED SERVICES:</b>					
Telephone	1,238	3,988	3,908	3,400	3,400
Printing and Copying	60	0	241	500	500
Travel and Training	3,797	657	3,306	3,000	3,000
Vehicle Maintenance	0	0	523	1,000	1,000
Postage	1,727	1,367	1,125	1,750	1,750
Advertising	1,133	1,757	1,088	1,500	1,500
Dues and Subscriptions	692	953	710	1,200	1,200
Worker's Compensation	2,647	182	298	362	368
Property & Liability Insurance	1,037	1,559	1,367	1,229	1,291
Contracted Services	3,102	1,727	1,724	2,500	2,500
<b>TOTAL CONTRACTED SERVICES</b>	<b>15,433</b>	<b>12,190</b>	<b>14,290</b>	<b>16,441</b>	<b>16,509</b>
<b>COMMODITIES:</b>					
Office Supplies	2,085	2,776	2,605	2,500	2,500
Vehicle Supplies	460	298	763	1,400	1,400
Computer Supplies	0	994	1,045	1,000	1,000
<b>TOTAL COMMODITIES</b>	<b>2,545</b>	<b>4,068</b>	<b>4,413</b>	<b>4,900</b>	<b>4,900</b>
<b>CAPITAL OUTLAY:</b>					
Equipment	0	0	0	16,000	0
<b>TOTAL CAPITAL OUTLAY</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>16,000</b>	<b>0</b>
<b>TOTAL PLANNING &amp; ZONING</b>	<b>164,430</b>	<b>178,007</b>	<b>188,388</b>	<b>224,331</b>	<b>213,462</b>

**CITY OF MORGANTOWN  
GENERAL FUND  
DETAIL OF EXPENDITURES**

**DEPT 438 ELECTIONS**

<b>D E S C R I P T I O N</b>	<b>ACTUAL 2006-07</b>	<b>ACTUAL 2007-08</b>	<b>ACTUAL 2008-09</b>	<b>PROJECTED BUDGET 2009-10</b>	<b>PROPOSED BUDGET 2010-11</b>
<b>CONTRACTED SERVICES:</b>					
Contracted Services	15,024	0	15,162	0	16,000
<b>TOTAL CONTRACTED SERVICES</b>	<b>15,024</b>	<b>0</b>	<b>15,162</b>	<b>0</b>	<b>16,000</b>
<b>COMMODITIES:</b>					
Office Supplies	20	0	78		
<b>TOTAL COMMODITIES</b>	<b>20</b>	<b>0</b>	<b>78</b>	<b>0</b>	<b>0</b>
<b>TOTAL ELECTION COSTS</b>	<b>15,044</b>	<b>0</b>	<b>15,240</b>	<b>0</b>	<b>16,000</b>

**CITY OF MORGANTOWN  
GENERAL FUND  
DETAIL OF EXPENDITURES**

**DEPT 440 CITY HALL**

<b>DESCRIPTION</b>	<b>ACTUAL 2006-07</b>	<b>ACTUAL 2007-08</b>	<b>ACTUAL 2008-09</b>	<b>PROJECTED BUDGET 2009-10</b>	<b>PROPOSED BUDGET 2010-11</b>
<b>PERSONNEL SERVICES:</b>					
Salaries and Wages	114,324	110,657	103,294	125,138	130,338
Social Security	7,071	6,825	6,479	7,852	8,267
Health and Life Insurance	49,033	53,915	56,764	62,872	71,600
Employees Retirement	8,980	9,577	8,558	10,891	11,054
Medicare	1,654	1,596	1,515	1,837	1,934
Overtime	1,350	724	2,200	1,500	3,000
<b>TOTAL PERSONNEL SERVICES</b>	<b>182,412</b>	<b>183,294</b>	<b>178,810</b>	<b>210,090</b>	<b>226,193</b>
<b>CONTRACTED SERVICES:</b>					
Telephone	2,822	3,406	6,300	4,000	4,000
Utilities/Electric	59,076	82,919	83,131	85,000	85,000
Utilities/Gas	157,740	86,113	84,579	90,000	90,000
Utilities/Water	161,720	177,710	111,883	130,000	110,000
Utilities/Storm Sewer	6,365	5,716	9,908	7,655	7,655
Building & Grounds Maintenance	58,588	47,847	57,083	40,000	40,000
Equipment Maintenance	3,455	4,839	5,372	5,000	5,000
Postage	365	0	0	250	250
Building Rental	1,166	0	2,877	1,900	1,900
Equipment Rental	273	0	0	1,000	1,000
Workers Compensation	2,903	2,295	3,637	3,774	3,974
Property & Liability Insurance	16,566	20,034	17,766	20,627	21,659
Contracted Services	5,266	8,433	6,720	4,000	4,000
Bank Charges	0	0	0	15	15
<b>TOTAL CONTRACTED SERVICES</b>	<b>476,305</b>	<b>439,312</b>	<b>389,256</b>	<b>393,221</b>	<b>374,453</b>
<b>COMMODITIES:</b>					
Office Supplies	1,270	651	1,558	1,700	1,700
Janitorial Supplies	15,683	18,019	20,013	15,000	15,000
Uniform Rental	7,979	7,303	9,042	5,301	5,301
<b>TOTAL COMMODITIES</b>	<b>24,932</b>	<b>25,973</b>	<b>30,613</b>	<b>22,001</b>	<b>22,001</b>
<b>CAPITAL OUTLAY:</b>					
Building Improvements	0	18,499	0	0	0
Equipment	6,963	2,782	2,001	4,000	0
<b>TOTAL CAPITAL OUTLAY</b>	<b>6,963</b>	<b>21,281</b>	<b>2,001</b>	<b>4,000</b>	<b>0</b>
<b>TOTAL CITY HALL</b>	<b>690,612</b>	<b>669,860</b>	<b>600,680</b>	<b>629,312</b>	<b>622,647</b>

**CITY OF MORGANTOWN  
GENERAL FUND  
DETAIL OF EXPENDITURES**

**DEPT 700 POLICE**

<b>DESCRIPTION</b>	<b>ACTUAL 2006-07</b>	<b>ACTUAL 2007-08</b>	<b>ACTUAL 2008-09</b>	<b>PROJECTED BUDGET 2009-10</b>	<b>PROPOSED BUDGET 2010-11</b>
<b>PERSONNEL SERVICES:</b>					
Salaries and Wages	2,485,269	2,636,004	2,842,943	2,829,628	3,005,782
Social Security	15,048	19,325	20,033	20,997	19,504
Health and Life Insurance	799,127	916,552	993,370	1,100,260	1,270,900
Police Pension Fund	419,497	448,862	480,283	513,903	549,877
Employee Retirement	17,534	24,629	24,251	26,938	23,860
Medicare	39,321	42,277	46,005	45,363	47,853
Overtime	403,340	431,504	479,418	190,000	190,000
Grant Overtime	0	0	0	239,500	239,500
<b>TOTAL PERSONNEL SERVICES</b>	<b>4,179,136</b>	<b>4,519,153</b>	<b>4,886,303</b>	<b>4,966,589</b>	<b>5,347,276</b>
<b>CONTRACTED SERVICES:</b>					
Telephone	23,884	32,127	21,698	30,000	25,000
Printing and Copying	6,094	7,779	9,221	8,000	8,000
Travel and Training	25,811	26,288	26,123	30,000	30,000
Equipment Maintenance	9,555	10,124	10,441	9,000	9,000
Vehicle Maintenance	43,287	39,538	42,779	40,000	40,000
Postage	2,207	2,022	2,723	2,000	2,000
Adv/Legal Publications	77	42	192	500	500
Dues and Subscriptions	1,267	3,073	1,712	2,500	2,500
Professional Services	350	83	761	1,000	1,000
Laundry and Cleaning	10,195	10,085	9,298	10,000	10,000
Workers Compensation	73,029	46,869	73,997	76,305	79,650
Property & Liability Insurance	95,034	114,840	101,449	114,613	120,344
Unemployment Comp	0	332	8,213	0	0
Contracted Services	21,218	17,656	14,564	20,000	17,000
Investigation Costs	2,027	1,000	0	5,000	5,000
Towing Costs	205	851	662	1,500	1,500
Crime and Drug Prevention	2,404	4,679	5,758	5,000	5,000
<b>TOTAL CONTRACTED SERVICES</b>	<b>316,644</b>	<b>317,388</b>	<b>329,591</b>	<b>355,418</b>	<b>356,494</b>

**DEPT 700 POLICE (CONTINUED)**

<b>DESCRIPTION</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>PROJECTED</b>	<b>PROPOSED</b>
	<b>2006-07</b>	<b>2007-08</b>	<b>2008-09</b>	<b>BUDGET</b>	<b>BUDGET</b>
				<b>2009-10</b>	<b>2010-11</b>
<b>COMMODITIES:</b>					
Office Supplies	12,643	11,792	12,234	12,000	12,000
Investigative Supplies	4,217	4,262	5,438	6,000	6,000
Firearms Supplies	7,995	10,974	11,918	13,000	13,000
Janitorial Supplies	23	0	0	0	0
Photography Supplies	2,610	3,894	1,349	4,250	4,250
Vehicle Supplies	92,857	114,296	99,581	90,000	90,000
Uniforms	38,465	52,395	35,475	35,000	35,000
Care of Prisoners-County	17,266	14,356	14,354	20,000	20,000
<b>TOTAL COMMODITIES</b>	<b>176,076</b>	<b>211,969</b>	<b>180,349</b>	<b>180,250</b>	<b>180,250</b>
<b>CAPITAL OUTLAY:</b>					
Equipment	9,155	19,821	13,916	10,000	10,000
K-9 Equipment	3,020	2,583	1,267	3,000	3,000
Grant Expenditures	47,571	69,534	97,577	57,500	10,760
<b>TOTAL CAPITAL OUTLAY</b>	<b>59,746</b>	<b>91,938</b>	<b>112,760</b>	<b>70,500</b>	<b>23,760</b>
<b>TOTAL POLICE</b>	<b>4,731,602</b>	<b>5,140,448</b>	<b>5,509,003</b>	<b>5,572,757</b>	<b>5,907,780</b>

**CITY OF MORGANTOWN  
GENERAL FUND  
DETAIL OF EXPENDITURES**

**DEPT 706 FIRE DEPARTMENT**

<b>DESCRIPTION</b>	<b>ACTUAL 2006-07</b>	<b>ACTUAL 2007-08</b>	<b>ACTUAL 2008-09</b>	<b>PROJECTED BUDGET 2009-10</b>	<b>PROPOSED BUDGET 2010-11</b>
<b>PERSONNEL SERVICES:</b>					
Salaries and Wages	1,932,576	2,006,313	2,136,031	2,181,338	2,303,076
Social Security	1,605	1,710	1,946	1,826	1,972
Health and Life Insurance	566,220	646,978	695,359	770,182	877,100
Fire Pension Fund	351,854	378,244	406,613	437,109	469,893
Employee Retirement	2,050	2,418	2,365	2,533	2,636
Medicare	24,649	26,482	28,205	29,861	32,106
Overtime	113,081	127,932	135,094	110,000	110,000
<b>TOTAL PERSONNEL SERVICES</b>	<b>2,992,035</b>	<b>3,190,077</b>	<b>3,405,613</b>	<b>3,532,849</b>	<b>3,796,783</b>
<b>CONTRACTED SERVICES:</b>					
Telephone	19,228	29,354	35,097	30,000	30,000
Printing and Copying	1,538	984	246	2,000	2,000
Utilities/Electric	8,270	8,002	10,176	8,500	8,500
Utilities/Gas	20,311	16,024	17,627	7,000	7,000
Utilities/Water and Sewer	1,093	1,906	1,590	2,000	2,000
Utilities/Storm Sewer	574	558	663	756	756
Travel/Training/Education	20,430	17,732	11,079	19,000	19,000
Building Maintenance	3,296	5,050	5,329	15,000	10,000
Equipment Maintenance	14,090	9,061	11,357	15,720	15,720
Vehicle Maintenance	57,857	44,404	55,312	45,000	45,000
Postage	475	783	548	300	300
Fire Prevention/Public Educ.	15,230	9,843	9,888	10,000	10,000
Dues and Subscriptions	979	1,043	978	1,000	1,000
Professional Services	2,237	1,068	1,063	2,000	2,000
Laundry and Cleaning	11,669	12,405	12,567	12,650	12,650
Worker's Compensation	52,193	67,253	106,176	112,270	118,198
Property & Liability Insurance	29,669	43,699	30,456	37,462	39,335
Unemployment Comp.	0	0	1,936	0	0
Contracted Services	6,791	7,185	7,816	7,000	7,000
<b>TOTAL CONTRACTED SERVICES</b>	<b>265,930</b>	<b>276,354</b>	<b>319,904</b>	<b>327,658</b>	<b>330,459</b>

**DEPT 706 FIRE DEPARTMENT (CONTINUED)**

<b>DESCRIPTION</b>	<b>ACTUAL 2006-07</b>	<b>ACTUAL 2007-08</b>	<b>ACTUAL 2008-09</b>	<b>PROJECTED BUDGET 2009-10</b>	<b>PROPOSED BUDGET 2010-11</b>
<b>COMMODITIES:</b>					
Fire Supplies/Clothing	34,463	28,583	21,493	35,000	30,000
Office Supplies	5,507	7,135	6,528	4,500	4,500
Janitorial Supplies	3,003	2,985	4,022	3,000	3,000
Operating Supplies	1,004	2,171	909	1,500	1,500
Vehicle Supplies	24,201	31,662	30,811	30,000	30,000
Uniform Purchases	24,346	25,227	23,999	26,500	26,500
Hepatitis B Shot	0	0	0	500	500
Hydrant Rental	49,266	47,017	39,409	43,404	43,404
<b>TOTAL COMMODITIES</b>	<b>141,790</b>	<b>144,780</b>	<b>127,171</b>	<b>144,404</b>	<b>139,404</b>
<b>CAPITAL OUTLAY:</b>					
Equipment	21,178	15,163	17,356	10,000	10,000
<b>TOTAL CAPITAL OUTLAY</b>	<b>21,178</b>	<b>15,163</b>	<b>17,356</b>	<b>10,000</b>	<b>10,000</b>
<b>TOTAL FIRE DEPARTMENT</b>	<b>3,420,933</b>	<b>3,626,374</b>	<b>3,870,044</b>	<b>4,014,911</b>	<b>4,276,646</b>

**CITY OF MORGANTOWN  
GENERAL FUND  
DETAIL OF EXPENDITURES**

**DEPT 707 ANIMAL CONTROL**

<b>DESCRIPTION</b>	<b>ACTUAL 2006-07</b>	<b>ACTUAL 2007-08</b>	<b>ACTUAL 2008-09</b>	<b>PROJECTED BUDGET 2009-10</b>	<b>PROPOSED BUDGET 2010-11</b>
<b>PERSONNEL SERVICES:</b>	0	0	0	0	0
<b>TOTAL PERSONNEL SERVICES</b>	0	0	0	0	0
<b>CONTRACTED SERVICES:</b>					
Worker's Compensation	0	85	0	0	0
Property & Liability Insurance	481	570	131	0	0
Contracted Service	35,000	35,700	36,050	36,200	36,200
<b>TOTAL CONTRACTED SERVICES</b>	35,481	36,355	36,181	36,200	36,200
<b>COMMODITIES:</b>					
Office Supplies	1,657	0	0	0	0
Operating Supplies	0	7	0	0	0
<b>TOTAL COMMODITIES</b>	1,657	7	0	0	0
<b>TOTAL ANIMAL CONTROL</b>	37,138	36,362	36,181	36,200	36,200

**CITY OF MORGANTOWN  
GENERAL FUND  
DETAIL OF EXPENDITURES**

**DEPT 750 STREETS**

<b>DESCRIPTION</b>	<b>ACTUAL 2006-07</b>	<b>ACTUAL 2007-08</b>	<b>ACTUAL 2008-09</b>	<b>PROJECTED BUDGET 2009-10</b>	<b>PROPOSED BUDGET 2010-11</b>
<b>PERSONNEL SERVICES:</b>					
Salaries and Wages	943,920	1,015,315	1,095,321	1,239,579	1,210,250
Social Security	60,957	65,592	72,133	79,334	77,516
Health and Life Insurance	355,490	390,882	411,539	455,822	519,100
Employees Retirement	70,820	81,996	85,661	101,310	91,595
Medicare	14,256	15,340	16,870	18,554	18,129
Overtime	48,425	51,937	78,581	40,000	40,000
<b>TOTAL PERSONNEL SERVICES</b>	<b>1,493,868</b>	<b>1,621,062</b>	<b>1,760,105</b>	<b>1,934,599</b>	<b>1,956,590</b>
<b>CONTRACTED SERVICES:</b>					
Telephone	6,028	3,931	2,515	4,000	4,000
Building Maintenance	5,065	8,381	3,014	12,000	10,000
Equipment Maintenance	2,802	1,850	4,762	4,101	4,101
Vehicle Maintenance	99,147	100,818	90,030	85,000	85,000
Equipment Rental	566	1,075	240	1,000	1,500
Worker's Compensation	24,737	39,331	60,012	87,140	82,812
Property & Liability Insurance	27,546	32,066	28,954	32,236	33,848
Unemployment	2,505	1,799	923	0	0
Contracted Services	18,680	7,837	3,574	5,500	5,500
Towing Service	1,538	45	0	1,000	1,000
Brush/Debris Removal	0	0	10	1,000	1,000
WV DMV/CDL	235	345	115	0	0
<b>TOTAL CONTRACTED SERVICES</b>	<b>188,849</b>	<b>197,478</b>	<b>194,149</b>	<b>232,977</b>	<b>228,761</b>
<b>COMMODITIES:</b>					
Hand Tools	6,644	7,102	8,700	9,250	9,250
Salt	52,343	73,233	130,311	166,000	175,000
Construction Supplies	8,003	7,701	8,983	10,000	10,000
Office Supplies	1,447	2,198	675	1,500	5,000
Litter Supplies	2,016	1,984	2,292	3,000	3,000
Vehicle Supplies	49,644	58,874	47,197	40,000	45,000
Uniform Rental	14,735	17,074	15,769	17,000	31,000
Safety Equipment	6,511	7,724	7,458	10,000	10,000
Sidewalk Repair Materials	3,035	722	8,959	10,000	10,000
Street Repair Materials	39,330	44,918	40,483	55,000	50,000
Guard Rail Supplies	2,500	0	1,546	2,500	2,500
<b>TOTAL COMMODITIES</b>	<b>186,208</b>	<b>221,530</b>	<b>272,373</b>	<b>324,250</b>	<b>350,750</b>

**DEPT 750 STREETS (CONTINUED)**

<b>DESCRIPTION</b>	<b>ACTUAL 2006-07</b>	<b>ACTUAL 2007-08</b>	<b>ACTUAL 2008-09</b>	<b>PROJECTED BUDGET 2009-10</b>	<b>PROPOSED BUDGET 2010-11</b>
<b>CAPITAL OUTLAY:</b>					
Sidewalk Construction Program	0	0	14	0	0
Equipment	4,463	3,610	2,444	5,000	6,500
<b>TOTAL CAPITAL OUTLAY</b>	<b>4,463</b>	<b>3,610</b>	<b>2,458</b>	<b>5,000</b>	<b>6,500</b>
<b>TOTAL STREETS</b>	<b>1,873,388</b>	<b>2,043,680</b>	<b>2,229,085</b>	<b>2,496,826</b>	<b>2,542,601</b>

**CITY OF MORGANTOWN  
GENERAL FUND  
DETAIL OF EXPENDITURES**

**DEPT 752 SIGNS & SIGNALS**

<b>DESCRIPTION</b>	<b>ACTUAL 2006-07</b>	<b>ACTUAL 2007-08</b>	<b>ACTUAL 2008-09</b>	<b>PROJECTED BUDGET 2009-10</b>	<b>PROPOSED BUDGET 2010-11</b>
<b>PERSONNEL SERVICES:</b>					
Salaries and Wages	149,440	134,728	154,499	165,016	170,150
Social Security	10,352	9,904	11,261	11,471	11,790
Health and Life Insurance	61,291	67,394	70,955	78,590	89,500
Employees Retirement	13,089	13,835	14,898	15,912	15,764
Medicare	2,421	2,316	2,634	2,683	2,758
Overtime	19,184	26,224	29,161	20,000	20,000
<b>TOTAL PERSONNEL SERVICES</b>	<b>255,777</b>	<b>254,401</b>	<b>283,408</b>	<b>293,672</b>	<b>309,962</b>
<b>CONTRACTED SERVICES:</b>					
Telephone	3,305	2,813	1,742	2,000	2,000
Utilities-Traffic Signals	39,573	40,715	44,603	40,000	40,000
Utilities-Street Lighting	170,106	198,179	202,552	189,000	199,000
Building Maintenance	330	484	158	1,000	1,000
Equipment Maintenance	1,303	600	1,231	2,000	2,000
Street Lighting Maintenance	1,860	3,033	6,127	10,000	7,000
Traffic Signal Maintenance	4,428	5,232	2,146	5,000	5,000
Vehicle Maintenance	3,660	2,132	3,101	4,000	4,000
Equipment Rental	0	0	0	500	500
Worker's Compensation	4,207	5,669	9,168	14,746	15,155
Property & Liability Insurance	5,336	6,274	5,134	6,742	6,742
Contracted Services	65	0	146	500	500
<b>TOTAL CONTRACTED SERVICES</b>	<b>234,173</b>	<b>265,131</b>	<b>276,108</b>	<b>275,488</b>	<b>282,897</b>
<b>COMMODITIES:</b>					
Hand Tools	2,854	2,573	2,151	4,000	4,000
Street Marker Materials	11,003	5,805	5,518	12,000	10,000
Marking Paint Supplies	8,429	12,771	9,192	11,000	11,000
Traffic Sign Materials	19,908	11,209	18,236	22,000	22,000
Office Supplies	729	387	1,148	1,000	0
Vehicle Supplies	8,334	10,463	9,475	7,000	7,000
Uniform Rental	1,827	1,857	1,994	2,500	0
<b>TOTAL COMMODITIES</b>	<b>53,084</b>	<b>45,065</b>	<b>47,714</b>	<b>59,500</b>	<b>54,000</b>
<b>CAPITAL OUTLAY:</b>					
Equipment	6,332	7,256	6,418	9,500	0
<b>TOTAL CAPITAL OUTLAY</b>	<b>6,332</b>	<b>7,256</b>	<b>6,418</b>	<b>9,500</b>	<b>0</b>
<b>TOTAL SIGNS AND SIGNALS</b>	<b>549,366</b>	<b>571,853</b>	<b>613,648</b>	<b>638,160</b>	<b>646,859</b>

**CITY OF MORGANTOWN  
GENERAL FUND  
DETAIL OF EXPENDITURES**

**DEPT 754 EQUIPMENT MAINTENANCE**

<b>DESCRIPTION</b>	<b>ACTUAL 2006-07</b>	<b>ACTUAL 2007-08</b>	<b>ACTUAL 2008-09</b>	<b>PROJECTED BUDGET 2009-10</b>	<b>PROPOSED BUDGET 2010-11</b>
<b>PERSONNEL SERVICES:</b>					
Salaries and Wages	182,640	190,626	198,677	209,237	246,795
Social Security	12,250	12,820	13,402	13,469	15,798
Health and Life Insurance	73,550	80,872	85,146	94,308	125,300
Employees Retirement	15,390	17,818	17,677	18,683	21,123
Medicare	2,865	2,998	3,134	3,150	3,695
Overtime	15,667	16,611	19,260	8,000	8,000
<b>TOTAL PERSONNEL SERVICES</b>	<b>302,362</b>	<b>321,745</b>	<b>337,296</b>	<b>346,847</b>	<b>420,711</b>
<b>CONTRACTED SERVICES:</b>					
Telephone	4,629	1,510	426	2,000	1,000
Equipment Maintenance	3,450	3,710	3,012	7,550	7,550
Worker's Compensation	4,985	4,124	6,542	6,713	7,874
Property & Liability Insurance	9,699	10,329	10,269	11,276	11,276
<b>TOTAL CONTRACTED SERVICES</b>	<b>22,763</b>	<b>19,673</b>	<b>20,249</b>	<b>27,539</b>	<b>27,700</b>
<b>COMMODITIES:</b>					
Tool Allowance	2,700	2,625	2,700	2,700	2,700
Office Supplies	387	70	0	750	0
Janitorial Supplies	0	0	0	0	5,000
Mechanic/Garage Supplies	21,841	20,655	22,383	22,000	22,000
Uniform Rental	4,281	4,629	5,136	5,000	0
Inventory Clearing/Stock	32	861	15,891	0	0
Inventory Clearing/Fuel	-43,508	13,897	-14,697	0	0
Mon County Fuel	181,985	209,174	211,999	210,000	210,000
<b>TOTAL COMMODITIES</b>	<b>167,718</b>	<b>251,911</b>	<b>243,412</b>	<b>240,450</b>	<b>239,700</b>
<b>CAPITAL OUTLAY:</b>					
Fuel Tank Monitoring	2,525	1,298	0	0	0
Equipment	2,157	6,064	8,045	5,000	5,000
<b>TOTAL CAPITAL OUTLAY</b>	<b>4,682</b>	<b>7,362</b>	<b>8,045</b>	<b>5,000</b>	<b>5,000</b>
<b>TOTAL EQUIPMENT MAINTENANCE</b>	<b>497,525</b>	<b>600,691</b>	<b>609,002</b>	<b>619,836</b>	<b>693,111</b>

**CITY OF MORGANTOWN  
GENERAL FUND  
DETAIL OF EXPENDITURES**

**DEPT 50 CONTRIBUTIONS**

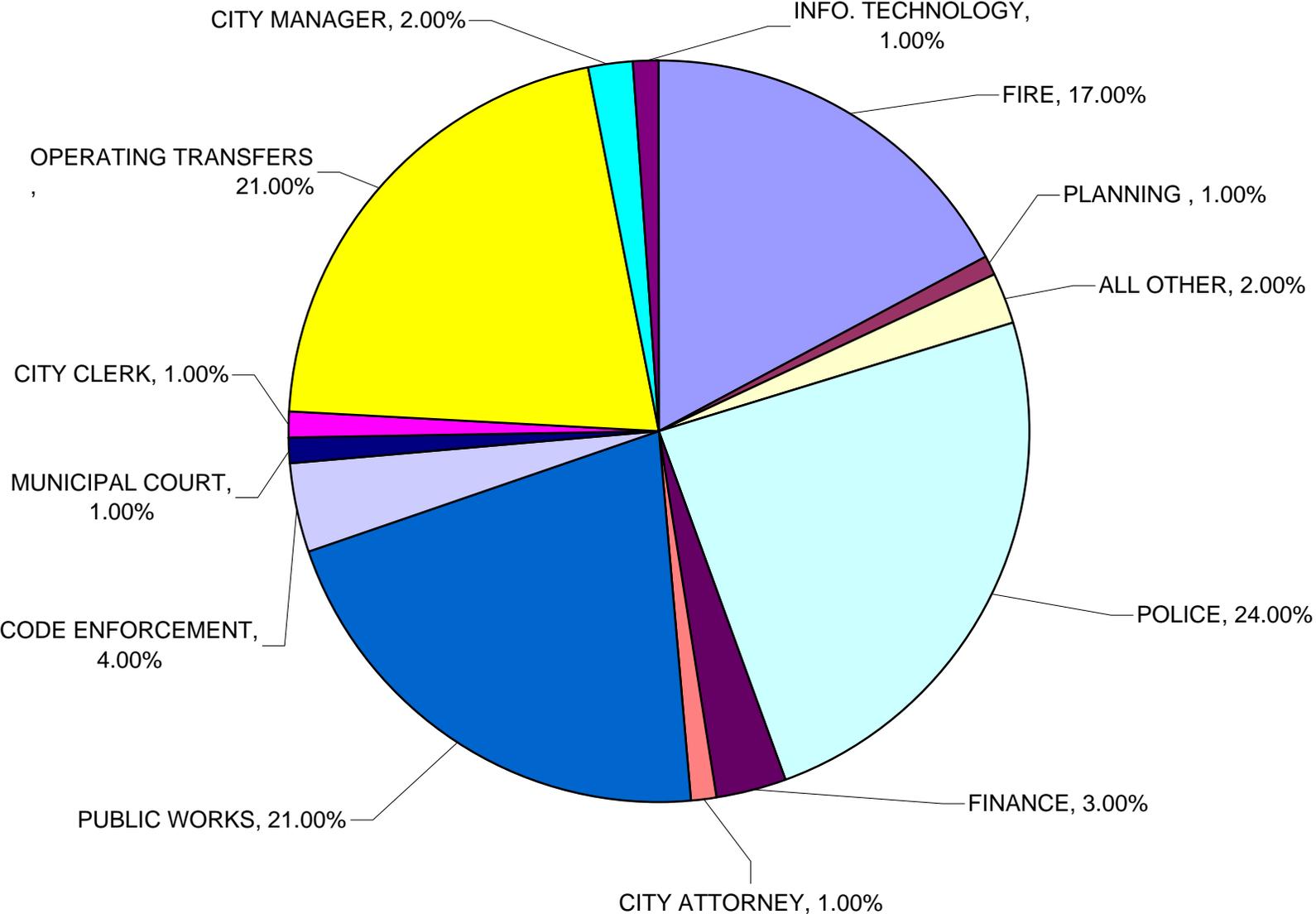
<b>DESCRIPTION</b>	<b>ACTUAL 2006-07</b>	<b>ACTUAL 2007-08</b>	<b>ACTUAL 2008-09</b>	<b>PROJECTED BUDGET 2009-10</b>	<b>PROPOSED BUDGET 2010-11</b>
Greater Morgantown CVB	362,804	367,805	367,818	360,000	360,000
Region VI Dues	14,745	14,745	14,745	14,745	14,745
<b>TOTAL CONTRIBUTIONS</b>	<b>377,549</b>	<b>382,550</b>	<b>382,563</b>	<b>374,745</b>	<b>374,745</b>

**CITY OF MORGANTOWN  
GENERAL FUND  
DETAIL OF EXPENDITURES**

**DEPT 70 OPERATING TRANSFERS**

<b>DESCRIPTION</b>	<b>ACTUAL 2006-07</b>	<b>ACTUAL 2007-08</b>	<b>ACTUAL 2008-09</b>	<b>PROJECTED BUDGET 2009-10</b>	<b>PROPOSED BUDGET 2010-11</b>
Contingencies	0	0	0	1,223,039	438,764
BOPARC Support	789,065	809,991	841,712	857,313	871,686
BOPARC - Hotel Occ Tax	181,402	183,902	183,909	180,000	180,000
Library Support	501,334	524,257	551,372	571,649	597,204
Transit Support	266,500	266,500	291,500	307,750	291,500
Contribution to Capital Escrow	3,084,184	3,851,446	3,593,153	1,725,000	1,835,000
Contribution to MPO	18,000	18,000	18,000	18,000	18,000
Contribution to Building Commission	66,384	361,998	362,111	328,719	328,719
BOPARC-Amusement Tax	0	0	0	4,000	6,000
Lease Payment-PSB	247,317	245,634	246,295	250,188	250,176
<b>TOTAL OPERATING TRANSFERS</b>	<b>5,154,186</b>	<b>6,261,728</b>	<b>6,088,052</b>	<b>5,465,658</b>	<b>4,817,049</b>

# City Expenditures



**CITY OF MORGANTOWN  
COAL SEVERANCE FUND**

<b>DESCRIPTION</b>	<b>ACTUAL 2006-07</b>	<b>ACTUAL 2007-08</b>	<b>ACTUAL 2008-09</b>	<b>PROJECTED 2009-10</b>	<b>PROPOSED BUDGET 2010-11</b>
<b>REVENUE</b>					
<b>BEGINNING BALANCE 7/1</b>	<b>26,863</b>	<b>15,564</b>	<b>13,309</b>	<b>35,431</b>	<b>0</b>
<b>Taxes</b>					
Coal Severance Tax	96,435	101,420	132,001	110,000	100,000
<b>TOTAL TAXES</b>	<b>96,435</b>	<b>101,420</b>	<b>132,001</b>	<b>110,000</b>	<b>100,000</b>
<b>Miscellaneous</b>					
Earned Interest	2,924	1,325	366	400	400
<b>TOTAL MISCELLANEOUS</b>	<b>2,924</b>	<b>1,325</b>	<b>366</b>	<b>400</b>	<b>400</b>
<b>TOTAL REVENUE</b>	<b>126,222</b>	<b>118,309</b>	<b>145,676</b>	<b>145,831</b>	<b>100,400</b>

<b>DESCRIPTION</b>	<b>ACTUAL 2006-07</b>	<b>ACTUAL 2007-08</b>	<b>ACTUAL 2008-09</b>	<b>PROJECTED 2009-10</b>	<b>PROPOSED BUDGET 2010-11</b>
<b>EXPENDITURES</b>					
Capital Escrow	110,642	105,000	110,245	145,831	100,000
Bank Charges	16				
Contingency				0	400
	110,658	105,000	110,245	145,831	100,400
<b>TOTAL EXPENDITURES</b>	<b>110,658</b>	<b>105,000</b>	<b>110,245</b>	<b>145,831</b>	<b>100,400</b>