

# *City of Morgantown*

## *Finance Department*

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# MEMO

**DATE:** May 9, 2013

**TO:** Mayor, City Council and City Manager

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

**RE:** Third Quarter FY2013 Budget and Financial Report

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The third quarter 2013 budget analysis includes activity during the period July 1, 2012 through March 31, 2013 for the General and Airport Funds' revenues and expenses and the Capital Escrow Fund expenses. While reviewing the reports and reading my analysis, a few pertinent items should be remembered. The balances included in the following reports will reflect differences between year-end financial reporting (June 30, 2012) and standard reporting (quarterly reports), and therefore these reports may not be completely indicative of the actual financial condition of the City of Morgantown as it relates to these Funds. Unexpended amounts do not necessarily mean that the cash is on hand and available for immediate payment, and requires constant monitoring of receipts and disbursements by the Department of Finance staff. It should be noted that changes are being made to provide as much comparability as possible for all reporting periods to and including adjustments associated with amounts payable and receivable reported in the period they were incurred/earned. This is an ongoing process that will not be fully realized until an upgrade of the City's accounting system can take place, however the amounts attached reflect as much accrual information as available through the date of this report. The amounts indicated as "Budget" include the most recent budget adjustments approved by Council through the date of this report along with reallocations requested by department heads within their respective departments and approved by the Department of Finance.

#### Capital Escrow Fund:

The Capital Escrow Fund report includes amounts to be provided as contributions to other agencies as well as projects and capital equipment to be purchased. Many projects and activities span both the previous and current fiscal years, while others included in the budget approved in March 2012 were completed prior to the end of the fiscal year ending June 30, 2012. As stated above, remaining budget balances are not indicative of actual

cash on hand and available to pay towards projects. The Capital Escrow Fund receives the majority of its revenue as a contribution from the General Fund, namely one-time B&O revenues from construction projects over \$5,000,000; however, some funding comes from outside sources such as grants and other contributions towards projects. The proceeds of the recently approved \$1,000,000 capital lease are also included as a contribution from the General Fund and the remaining unallocated portion is listed as "Contingency-Capital Lease". With certain funding sources, it is expected that the Capital Escrow Fund must pay for and complete certain projects and be reimbursed for these expenditures, but due to unexpected delays in the receipt of this funding, more specifically the donations received by Main Street Morgantown for the Morgantown Market Place, coupled with delays in large scale projects and the start of the Airport Access Road of which funds are provided from the Capital Escrow Fund, other projects will likely be deferred, including contributions the Financial Stabilization Fund.

#### General Fund:

The General Fund is the major operating fund of the City of Morgantown and accounts for much of the taxes and fees charged by the City. As of March 31, 2013, 72.54% of the adjusted budgeted revenue has been received. The largest revenue for the City is the Business and Occupation Taxes, which are approximately half of all revenues to be collected. 77.22% of adjusted budgeted B&O Taxes and 41.05% of adjusted budgeted B&O – Construction Taxes were collected, which is a 1.21% decrease in standard B&O taxes from the same period the previous. As noted, B&O - Construction Taxes account for the one time construction projects with an initial cost of \$5,000,000 or more that take place in the City and thus are not as easily comparable to prior years; however those collections are down 16.49% from the previous year. It should also be noted that all B&O collections by the City during these periods are always one quarter behind, for example collections from July 1 through September 30, 2012 were actually for the tax period April 1 through June 30, 2012, similar to our federal income taxes where we receive income for a calendar year and pay our taxes in the subsequent year. Overall, revenues are down .43% from the same period the previous year.

Expenses for the period ending March 31, 2013 are 67.68% of approved budgeted amounts, and represent a 1.80% decrease of expenditures from the previous year which is an approximate \$308,000 decrease. This decrease in expenditures is the net effect of activity throughout the quarter however some key highlights include:

1. Police and Fire Pension Contributions are paid monthly in the current year while the full year contribution was paid prior in full in December 2011, a \$213,617 decrease with an additional \$292,513 to be paid through the remainder of the current fiscal year
2. \$134,080 increase in workers compensation insurance due to the timing of the payment
3. \$132,072 decrease in salt, which was not needed to be purchased due to the lack of snow in the prior fiscal year and remaining salt reserves

4. \$72,875 decrease to the Transit Authority due to the timing of the allocation payment
5. \$77,688 decrease in debt service due to the refinancing of the public safety building, it should be noted that this is only a one year decrease and the debt service payments have returned to normal
6. \$267,620 combined increase in contributions to BOPARC and the Morgantown Public Library which is mostly the result of the change in Life and Health contributions, where these entities now pay the full premiums
7. \$175,109 decrease in health and life insurance due to the increased payments to/from BOPARC and the Morgantown Public Library as described in item 6.

The accompanying charts have been added to provide a visual aid for your comparison of overall financial activities. These charts are only for activities in the General Fund and therefore contributions made to other agencies and capital activities paid through the Capital Escrow Fund are not included

#### Airport Fund:

The Airport Fund, which is an enterprise fund, recoups its costs by charging fees to those utilizing its services. The goal is not to make a profit, but to charge enough in fees to continue to operate and improve upon operations.

Currently, revenues are 70.13% of those budgeted for the period ending March 31, 2013, which is a 7.24% decrease from the same period last year. The largest source of revenues for the Airport is fuel sales, of which 59.28% of budgeted revenues have been received, a decrease of 8.00% from the previous year. Conversely, these revenues are associated directly with the cost of fuel purchased, which are 66.54% of that budgeted. Expenditures are 67.03% of budgeted amounts and are down 6.53% from the prior year.

Due to issues concerning cash flow, the Airport has not had the funds to pay all invoices, fuel and payroll. Through March 31, \$188,452 has been borrowed from the Capital Escrow fund, \$71,981 of which was utilized to repay the General Fund for prior and current year borrowings (liability insurance, postage, workers compensation insurance). These borrowings were used to ensure that fuel, payroll and certain essential invoices were paid, however nothing has been available to repay. \$250,000 was allocated to the Airport Fund from the Capital Escrow Fund per council authorization in March, and used to write off a portion of the balance due, leaving a remaining balance due of \$337,896.

Please feel free to forward any questions you may have to City Manager Jeff Mikorski or myself.

Chart #1  
Major Revenues

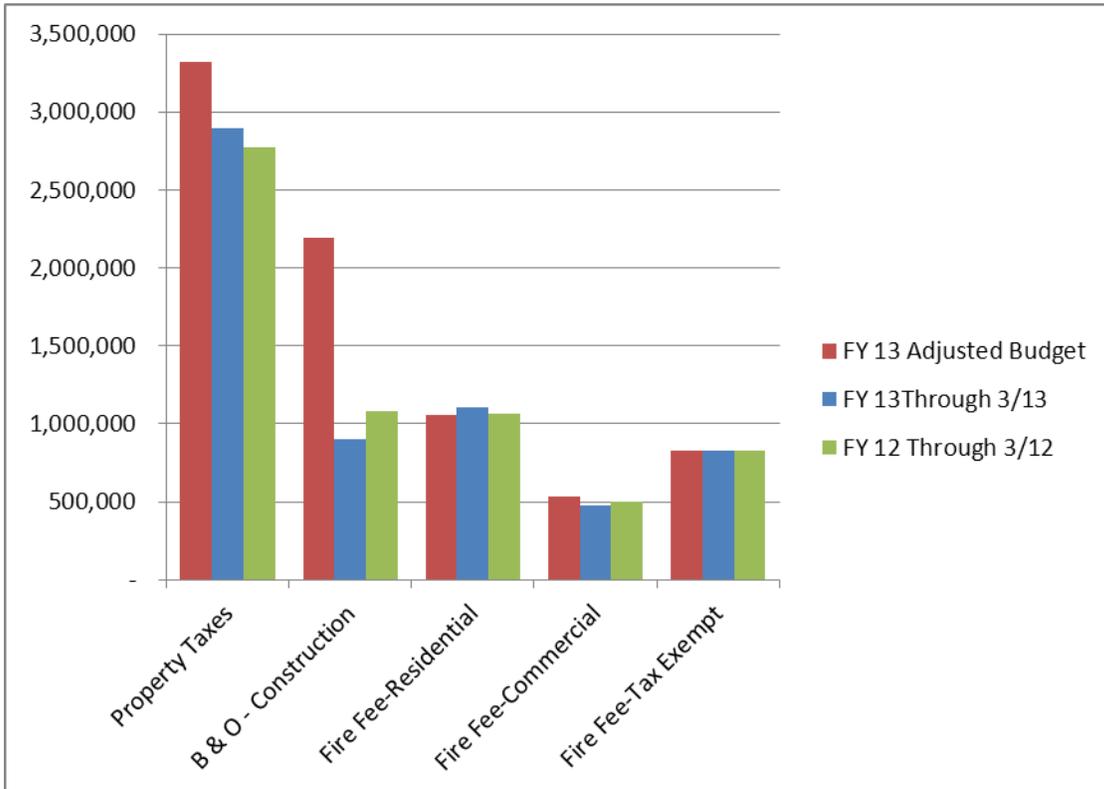


Chart #2  
Regular B&O Taxes

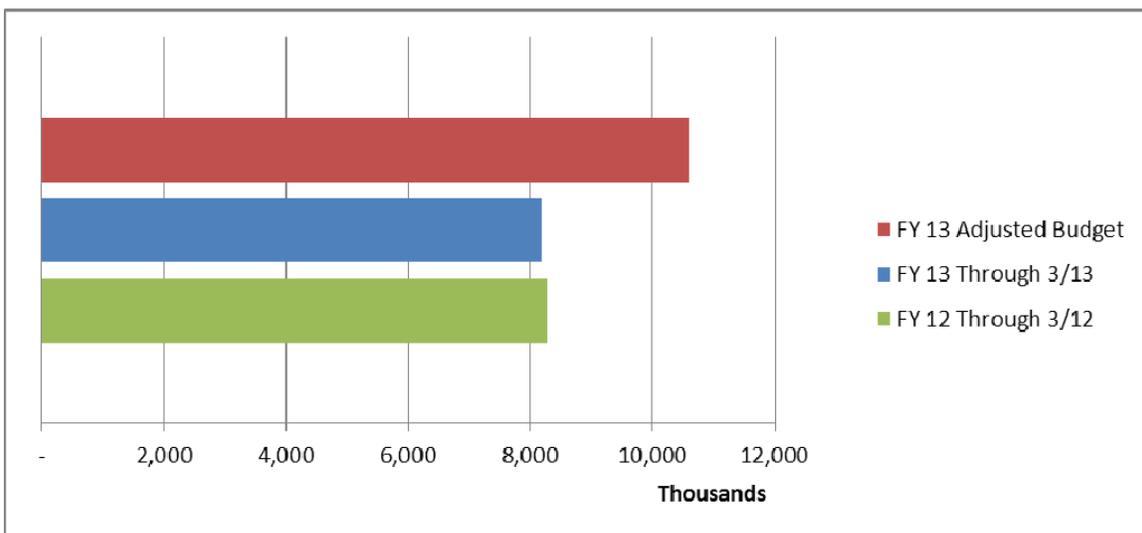


Chart #3  
Major Expenditures - Actual

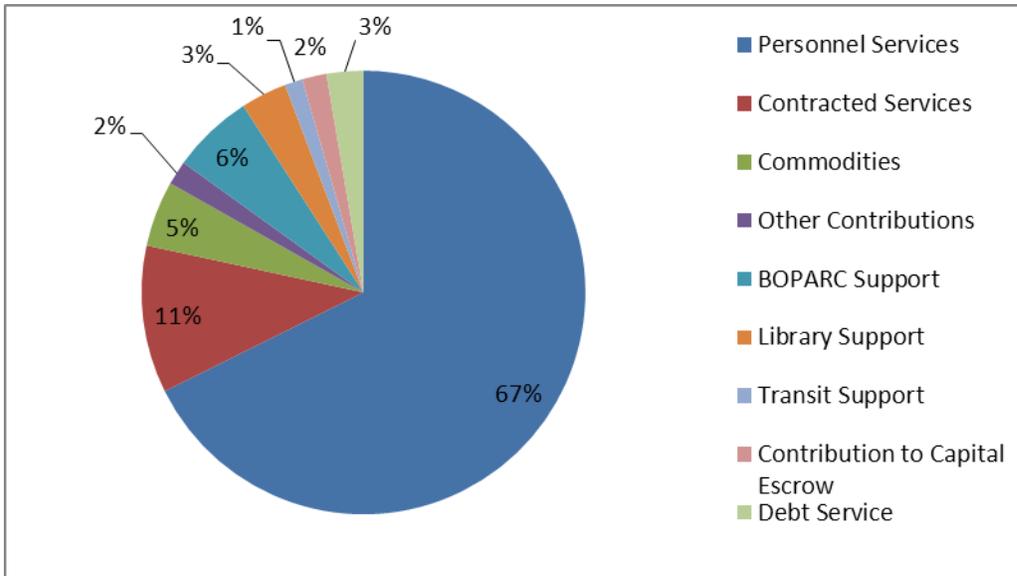
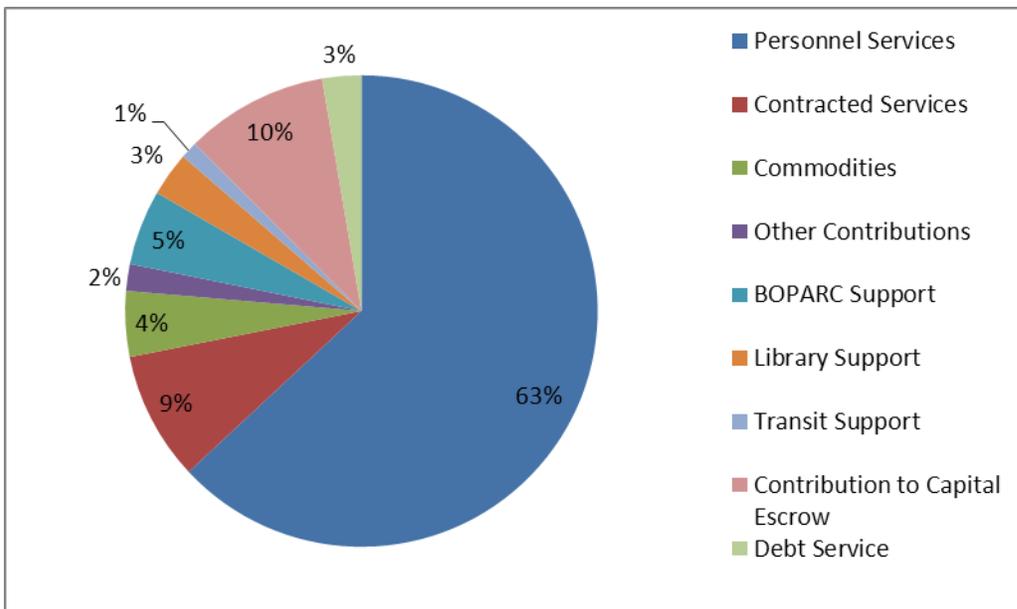


Chart #4  
Major Expenditures - Budgeted



CITY OF MORGANTOWN  
GENERAL FUND  
NET ACTIVITY SUMMARY OF REVENUES AND EXPENDITURES

DESCRIPTION	ACTUAL Through 3/31/13 2012-13	BUDGET 2012-13	ACTUAL Through 3/31/12 2011-12	ACTUAL Vs BUDGET 2012-13	Current Vs Prior Percent Variance
TOTAL REVENUE	17,907,575.74	24,687,999.00	17,995,603.86	72.54%	99.51%
TOTAL EXPENDITURES	16,858,292.75	24,908,179.00	17,166,497.24	67.68%	98.20%
NET CHANGE	<u>1,049,282.99</u>	<u>(220,180.00)</u>	<u>829,106.62</u>		

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

<b>DESCRIPTION</b>	<b>ACTUAL Through 3/31/13 2012-13</b>	<b>BUDGET 2012-13</b>	<b>ACTUAL Through 3/31/12 2011-12</b>	<b>ACTUAL Vs BUDGET 2012-13</b>	<b>Current Vs Prior Percent Variance</b>
TAXES	14,460,248.56	19,272,277.00	14,486,453.42	75.03%	99.82%
LICENSES AND PERMITS	170,941.47	295,000.00	242,540.52	57.95%	70.48%
INTERGOVERNMENTAL	54,034.08	437,587.00	196,290.96	12.35%	27.53%
CHARGES FOR SERVICES	2,382,033.22	2,416,800.00	2,367,123.07	98.56%	100.63%
INTERFUND CHARGES	32,007.98	68,200.00	34,771.41	46.93%	92.05%
FINES AND FORFEITURES	447,688.50	620,000.00	428,463.18	72.21%	104.49%
MISCELLANEOUS	350,384.93	426,135.00	230,819.10	82.22%	151.80%
OTHER FINANCIAL SOURCES	10,237.00	1,152,000.00	9,142.20	0.89%	111.98%
<b>TOTAL REVENUE</b>	<b>17,907,575.74</b>	<b>24,687,999.00</b>	<b>17,995,603.86</b>	<b>72.54%</b>	<b>99.51%</b>

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

<b>DESCRIPTION</b>	<b>ACTUAL Through 3/31/13 2012-13</b>	<b>BUDGET 2012-13</b>	<b>ACTUAL Through 3/31/12 2011-12</b>	<b>ACTUAL Vs BUDGET 2012-13</b>	<b>Current Vs Prior Percent Variance</b>
<b>TAXES:</b>					
Property Taxes	2,892,476.23	3,323,573.00	2,771,176.84	87.03%	104.38%
Prior Year Taxes	190,928.75	170,000.00	156,453.63	112.31%	122.04%
Supplemental Taxes	29,200.13	32,000.00	21,109.30	91.25%	138.33%
Tax Loss Restoration Dis	522.95	-	-	N/A	N/A
Tax Interest & Penalties	19,288.91	27,000.00	18,111.86	71.44%	106.50%
Gas & Oil Severance Tax	-	26,000.00	-	0.00%	N/A
Electric Utility Tax	309,616.95	405,000.00	304,928.15	76.45%	101.54%
Gas Utility Tax	120,126.96	230,000.00	111,528.53	52.23%	107.71%
MUB Utility Tax	93,795.51	115,000.00	68,555.49	81.56%	136.82%
Telephone Utility Tax	152,729.33	215,000.00	158,169.55	71.04%	96.56%
Motor Carriers Tax	29,559.54	44,000.00	35,625.85	67.18%	82.97%
B & O Taxes	8,185,239.79	10,600,000.00	8,285,560.07	77.22%	98.79%
B & O - Construction	899,261.46	2,190,704.00	1,076,873.96	41.05%	83.51%
Liquor Taxes	460,927.22	550,000.00	439,535.94	83.80%	104.87%
Animal Taxes	4,849.20	4,500.00	4,889.70	107.76%	99.17%
Hotel/Motel Taxes	664,704.15	820,000.00	618,156.88	81.06%	107.53%
Amusement Taxes	2,425.24	2,500.00	2,467.63	97.01%	98.28%
Video Lottery Tax	83,670.08	111,000.00	98,734.55	75.38%	84.74%
Cable TV Taxes	290,739.82	380,000.00	286,996.79	76.51%	101.30%
IRP Trucks Fee	13,150.35	11,000.00	10,235.94	119.55%	128.47%
Gaming Income	17,035.99	15,000.00	17,342.76	113.57%	98.23%
<b>TOTAL TAXES</b>	<b>14,460,248.56</b>	<b>19,272,277.00</b>	<b>14,486,453.42</b>	<b>75.03%</b>	<b>99.82%</b>
<b>LICENSES AND PERMITS:</b>					
Business Licenses	40,816.21	63,000.00	51,721.00	64.79%	78.92%
Contractors Registration	26,487.50	83,000.00	31,010.00	31.91%	85.42%
Building Permits	100,506.26	146,000.00	156,933.02	68.84%	64.04%
Sign Permits	204.00	1,000.00	374.00	20.40%	54.55%
Excavation Permits	-	2,000.00	(35.00)	0.00%	0.00%
Miscellaneous Permits	1,030.00	-	640.00	N/A	160.94%
Franchise Agreements	1,897.50	-	1,897.50	N/A	100.00%
<b>TOTAL LICENSES AND PERMITS</b>	<b>170,941.47</b>	<b>295,000.00</b>	<b>242,540.52</b>	<b>57.95%</b>	<b>70.48%</b>
<b>INTERGOVERNMENTAL:</b>					
Grant - Police Personnel	45,826.08	399,587.00	186,632.96	11.47%	24.55%
Grant - Police Equip.	-	2,500.00	538.00	0.00%	0.00%
Grant - Fire Dept.	-	-	-	N/A	N/A
Grant -TSA	8,208.00	35,500.00	9,120.00	23.12%	90.00%
Grants-Other State Grants	-	-	-	N/A	N/A
<b>TOTAL INTERGOVERNMENTAL</b>	<b>54,034.08</b>	<b>437,587.00</b>	<b>196,290.96</b>	<b>12.35%</b>	<b>27.53%</b>

**DETAIL OF REVENUE (CONTINUED)**

<b>DESCRIPTION</b>	<b>ACTUAL Through 3/31/13 2012-13</b>	<b>BUDGET 2012-13</b>	<b>ACTUAL Through 3/31/12 2011-12</b>	<b>ACTUAL Vs BUDGET 2012-13</b>	<b>Current Vs Prior Percent Variance</b>
<b>CHARGE FOR SERVICES:</b>					
Electrical Inspection	-	-	-	N/A	N/A
Housing Inspection	34,060.00	61,000.00	43,645.00	55.84%	78.04%
Animal Control Fees	-	-	-	N/A	N/A
Site Plan Review Fees	5,001.00	5,700.00	4,446.00	87.74%	112.48%
Fire Fee-Residential	1,104,532.80	1,059,000.00	1,061,110.72	104.30%	104.09%
Fire Fee-Commercial	478,704.37	536,000.00	497,026.04	89.31%	96.31%
Fire Fee-Tax Exempt	825,401.62	825,000.00	825,416.11	100.05%	100.00%
Fire Fee Penalty	18,191.25	12,600.00	17,491.31	144.38%	104.00%
Discounts on Fire Fees	(85,037.82)	(85,000.00)	(83,537.01)	100.04%	101.80%
Adjustment on Fire Fees	-	-	-	N/A	N/A
False Alarm Fees	1,180.00	2,500.00	1,524.90	47.20%	77.38%
<b>TOTAL CHARGES FOR SERVICES</b>	<b>2,382,033.22</b>	<b>2,416,800.00</b>	<b>2,367,123.07</b>	<b>98.56%</b>	<b>100.63%</b>
<b>INTERFUND CHARGES:</b>					
Admin-Parking	-	14,400.00	-	0.00%	N/A
Admin-Airport	-	10,000.00	-	0.00%	N/A
Admin - Tax Increment Financing Fund	16,800.00	16,800.00	16,800.00	100.00%	100.00%
Capital Escrow-Payroll Reimb.	-	-	-	N/A	N/A
Gas & Fuel Charges	15,207.98	27,000.00	17,971.41	56.33%	84.62%
<b>TOTAL INTERFUND CHARGES</b>	<b>32,007.98</b>	<b>68,200.00</b>	<b>34,771.41</b>	<b>46.93%</b>	<b>92.05%</b>
<b>FINES AND FORFEITURES:</b>					
Court Fines	447,688.50	620,000.00	428,463.18	72.21%	104.49%
<b>TOTAL FINES AND FORFEITURES</b>	<b>447,688.50</b>	<b>620,000.00</b>	<b>428,463.18</b>	<b>72.21%</b>	<b>104.49%</b>
<b>MISCELLANEOUS:</b>					
Rental Income	397.33	9,535.00	380.00	4.17%	104.56%
Earned Interest	5,688.07	8,000.00	6,688.48	71.10%	85.04%
Mon. Co.Fuel Reimb.	136,713.84	250,000.00	148,909.52	54.69%	91.81%
Sale of Fixed Assets	129,445.00	2,500.00	-	5177.80%	N/A
Sale of Materials	-	-	-	N/A	N/A
Insurance Claims	9,839.00	5,000.00	11,163.89	196.78%	88.13%
Suit Fees	-	-	-	N/A	N/A
Accident Reports	6,291.50	17,000.00	7,435.00	37.01%	84.62%
Public Works - Misc.	3,143.75	2,000.00	1,201.88	157.19%	261.57%
Returned Checks	180.00	100.00	90.00	180.00%	200.00%
Miscellaneous	5,060.32	10,000.00	11,994.32	50.60%	42.19%
Police - Misc.	32,656.94	101,000.00	42,784.65	32.33%	76.33%
Fire Dept. Misc.	20,969.18	21,000.00	171.36	99.85%	12236.92%
<b>TOTAL MISCELLANEOUS</b>	<b>350,384.93</b>	<b>426,135.00</b>	<b>230,819.10</b>	<b>82.22%</b>	<b>151.80%</b>
<b>OTHER FINANCIAL SOURCES:</b>					
Cont. Other Enties	10,237.00	12,000.00	9,142.20	85.31%	111.98%
Cont. From Other Funds	-	140,000.00	-	0.00%	N/A
Capital Lease Proceeds	-	1,000,000.00	-	0.00%	N/A
<b>TOTAL OTHER FIN. SOURCES</b>	<b>10,237.00</b>	<b>1,152,000.00</b>	<b>9,142.20</b>	<b>0.89%</b>	<b>111.98%</b>
<b>TOTAL REVENUE</b>	<b>17,907,575.74</b>	<b>24,687,999.00</b>	<b>17,995,603.86</b>	<b>72.54%</b>	<b>99.51%</b>

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

<b>DESCRIPTION</b>	<b>ACTUAL Through 3/31/13 2012-13</b>	<b>BUDGET 2012-13</b>	<b>ACTUAL Through 3/31/12 2011-12</b>	<b>ACTUAL Vs BUDGET 2012-13</b>	<b>Current Vs Prior Percent Variance</b>
MAYOR	7,506.55	10,172.00	7,669.28	73.80%	97.88%
CITY COUNCIL	44,967.78	61,476.00	50,533.94	73.15%	88.99%
CITY MANAGER	431,698.37	598,905.00	423,265.09	72.08%	101.99%
FINANCE	519,746.26	751,399.00	541,172.64	69.17%	96.04%
CITY CLERK	125,257.87	152,115.00	111,060.19	82.34%	112.78%
MUNICIPAL COURT	171,689.54	234,738.00	183,379.14	73.14%	93.63%
CITY ATTORNEY	213,415.70	285,549.00	245,593.50	74.74%	86.90%
ENGINEERING	333,191.91	457,448.00	346,549.57	72.84%	96.15%
PERSONNEL	34,649.72	45,800.00	31,075.43	75.65%	111.50%
CODE ENFORCEMENT	600,551.46	911,234.00	591,182.20	65.91%	101.58%
PLANNING	137,034.82	233,738.00	141,994.81	58.63%	96.51%
ELECTIONS	2,659.42	16,100.00	2,395.66	16.52%	111.01%
INFORMATION TECHNOLOGY	118,840.02	227,975.00	123,108.03	52.13%	96.53%
CITY HALL & BUILDINGS	360,810.88	553,762.00	437,548.31	65.16%	82.46%
POLICE	4,908,584.61	6,468,937.00	4,905,938.08	75.88%	100.05%
FIRE	3,249,430.73	4,320,972.00	3,298,196.17	75.20%	98.52%
ANIMAL CONTROL	37,130.76	38,245.00	27,037.44	97.09%	137.33%
STREET	1,700,723.95	2,325,367.00	1,866,494.36	73.14%	91.12%
SIGNS AND SIGNALS	437,788.70	590,731.00	471,196.43	74.11%	92.91%
EQUIPMENT MAINTENANCE	589,847.75	737,163.00	563,509.84	80.02%	104.67%
CONTRIBUTIONS	276,728.97	424,745.00	261,034.84	65.15%	106.01%
OPERATING TRANSFERS	2,556,036.98	5,461,608.00	2,536,562.29	46.80%	100.77%
<b>TOTAL EXPENDITURES</b>	<b>16,858,292.75</b>	<b>24,908,179.00</b>	<b>17,166,497.24</b>	<b>67.68%</b>	<b>98.20%</b>

**CITY OF MORGANTOWN  
GENERAL FUND  
SUMMARY OF EXPENDITURES BY EXPENDITURE TYPE**

<b>DESCRIPTION</b>	<b>ACTUAL Through 3/31/13 2012-13</b>	<b>BUDGET 2012-13</b>	<b>ACTUAL Through 3/31/12 2011-12</b>	<b>ACTUAL Vs BUDGET 2012-13</b>	<b>Current Vs Prior Percent Variance</b>
<b>PERSONNEL SERVICES:</b>					
Official Salaries and Wages	31,200.00	44,400.00	30,944.96	70.27%	100.82%
Salaries and Wages	6,559,513.03	9,520,020.00	6,495,188.71	68.90%	100.99%
Car Allowance	3,750.00	4,000.00	-	93.75%	N/A
Social Security	181,647.18	263,532.00	179,992.50	68.93%	100.92%
Health and Life Insurance	2,560,005.00	3,413,760.00	2,735,113.50	74.99%	93.60%
Police & Fire Pension Funds	877,537.53	1,170,050.00	1,091,155.00	75.00%	80.42%
Employees Retirement	355,035.03	483,879.00	333,647.32	73.37%	106.41%
ICMA Retirement	6,351.57	8,701.00	6,228.91	73.00%	101.97%
Medicare	104,607.12	145,820.00	102,377.11	71.74%	102.18%
Overtime	726,255.56	650,000.00	613,332.29	111.73%	118.41%
<b>TOTAL PERSONNEL SERVICES</b>	<b>11,405,902.02</b>	<b>15,704,162.00</b>	<b>11,587,980.30</b>	<b>72.63%</b>	<b>98.43%</b>
<b>CONTRACTED SERVICES:</b>					
Telephone	102,156.17	110,200.00	79,785.73	92.70%	128.04%
Printing & Copying	3,523.60	12,850.00	8,307.77	27.42%	42.41%
Public Information	1,758.47	4,556.00	-	38.60%	N/A
Utilities	339,879.89	460,900.00	362,402.98	73.74%	93.79%
Travel & Training	50,962.67	89,190.00	66,061.71	57.14%	77.14%
Tuition and Training	6,591.00	5,000.00	-	131.82%	N/A
Building & Grounds Maintenance	37,191.68	55,500.00	76,346.13	67.01%	48.71%
Equipment Maintenance	36,089.04	55,801.00	34,020.10	64.67%	106.08%
Street Lights Maintenance	4,650.57	7,000.00	5,400.39	66.44%	86.12%
Traffic Signals Maintenance	514.34	3,600.00	1,325.00	14.29%	38.82%
Vehicle Maintenance	169,332.87	199,500.00	208,819.44	84.88%	81.09%
Postage	20,034.37	36,065.00	27,211.90	55.55%	73.62%
Building Rental	1,879.32	1,900.00	1,515.48	98.91%	124.01%
Equipment Rental	12,266.75	12,800.00	4,850.35	95.83%	252.90%
Advertising	10,929.46	16,900.00	11,343.28	64.67%	96.35%
Employee Assistance	200.00	480.00	-	41.67%	N/A
Fire Prevention	8,364.27	10,000.00	8,167.03	83.64%	102.42%
Wellness	5,607.70	5,000.00	3,128.66	112.15%	179.24%
Dues and Subscriptions	33,549.30	39,635.00	26,722.22	84.65%	125.55%
Professional Fees	80,223.05	106,015.00	124,990.47	75.67%	64.18%
Environmental	9,251.00	14,000.00	9,525.00	66.08%	97.12%
Audit Costs	1,560.00	10,000.00	1,560.00	15.60%	100.00%
Laundry and Cleaning	9,478.90	24,650.00	6,797.20	38.45%	139.45%
Workers Compensation	411,286.77	412,196.00	277,205.63	99.78%	148.37%
Property & Liability Insurance	276,590.37	291,417.00	214,306.91	94.91%	129.06%
Unemployment	986.86	2,000.00	393.02	49.34%	251.10%
Court Costs	191.00	1,000.00	-	19.10%	N/A
Contracted Services	141,090.50	163,065.00	136,321.62	86.52%	103.50%
Bank Charges	2,509.87	5,100.00	3,437.07	49.21%	73.02%
Credit Card Charges	9,393.17	15,000.00	11,456.89	62.62%	81.99%
Investigation Costs	21.96	5,000.00	573.20	0.44%	3.83%
Towing Costs	1,460.56	2,500.00	721.14	58.42%	202.53%
Brush Removal	-	-	-	N/A	N/A
Crime Prevention	1,134.00	5,000.00	2,993.81	22.68%	37.88%
Recruitment	-	1,000.00	1,426.08	0.00%	0.00%
Civil Service	21,158.57	12,000.00	9,207.87	176.32%	229.79%
WV DMV/CDL Testing	-	1,000.00	-	0.00%	N/A
<b>TOTAL CONTRACTED SERVICES</b>	<b>1,811,818.05</b>	<b>2,197,820.00</b>	<b>1,726,324.08</b>	<b>82.44%</b>	<b>104.95%</b>

## SUMMARY OF EXPENDITURES BY EXPENDITURE TYPE - CONTINUED

DESCRIPTION	ACTUAL	BUDGET	ACTUAL	ACTUAL Vs	Current Vs Prior
	Through 3/31/13 2012-13		Through 3/31/12 2011-12	BUDGET	Percent Variance
<b>COMMODITIES:</b>					
Fire Supplies/Clothing	29,302.94	30,000.00	12,688.30	97.68%	230.94%
Hand Tools	9,187.76	11,600.00	8,744.92	79.20%	105.06%
Salt	30,029.56	58,000.00	162,102.12	51.78%	18.53%
Street Marker Materials	1,830.59	10,000.00	7,567.65	18.31%	24.19%
Marking Paint Supplies	6,305.00	11,000.00	4,936.00	57.32%	127.74%
Traffic Sign Materials	11,664.73	20,000.00	9,643.68	58.32%	120.96%
Construction Supplies	1,995.79	7,500.00	6,258.14	26.61%	31.89%
Civic Promotion	345.61	2,000.00	457.09	17.28%	75.61%
Tool Allowance	2,700.00	3,600.00	600.00	75.00%	450.00%
Office Supplies	44,400.54	62,000.00	42,203.34	71.61%	105.21%
Computer Supplies	810.20	2,750.00	1,250.24	29.46%	64.80%
Investigative Supplies	6,655.26	6,000.00	5,353.81	110.92%	124.31%
Firearms Supplies	14,731.71	14,000.00	9,477.76	105.23%	155.43%
Janitorial Supplies	26,799.94	34,000.00	29,787.08	78.82%	89.97%
Photography Supplies	2,579.00	4,250.00	1,887.48	60.68%	136.64%
Emergency	-	250.00	239.79	0.00%	0.00%
Mechanic/Garage Supplies	12,746.67	22,000.00	11,301.78	57.94%	112.78%
Operating Supplies	2,638.21	3,250.00	2,127.95	81.18%	123.98%
Litter Supplies	1,419.24	3,000.00	2,061.09	47.31%	68.86%
Vehicle Supplies	202,291.81	227,990.00	201,661.39	88.73%	100.31%
Uniform Purchases	80,476.64	89,000.00	95,198.73	90.42%	84.54%
Mon County Fuel	194,406.34	240,000.00	213,098.30	81.00%	91.23%
Care of Prisoners-County	14,235.20	20,000.00	5,989.46	71.18%	237.67%
Hepatitis B Shot	-	500.00	55.00	0.00%	0.00%
Hydrant Rental	28,933.28	43,404.00	32,549.94	66.66%	88.89%
Safety Equipment	7,252.07	10,000.00	4,246.62	72.52%	170.77%
Sidewalk Repair Materials	5,175.02	10,000.00	7,928.11	51.75%	65.27%
Street Repair Materials	31,392.46	50,000.00	55,480.14	62.78%	56.58%
Guard Rail Supplies	2,766.95	2,500.00	2,173.84	110.68%	127.28%
<b>TOTAL COMMODITIES</b>	<b>773,072.52</b>	<b>998,594.00</b>	<b>937,069.75</b>	<b>77.42%</b>	<b>82.50%</b>
<b>CAPITAL OUTLAY:</b>					
Equipment	32,144.25	115,750.00	48,736.19	27.77%	65.96%
K-9 Equipment	1,244.96	3,000.00	780.10	41.50%	159.59%
Grant Expenditures	1,345.00	2,500.00	68,009.69	53.80%	1.98%
Lease Payment-Public Safety Bldg.	128,264.27	194,033.00	205,952.35	66.10%	62.28%
Lease Payment-Energy Efficiency	76,008.04	142,009.00	73,589.77	53.52%	103.29%
<b>TOTAL CAPITAL OUTLAY</b>	<b>239,006.52</b>	<b>457,292.00</b>	<b>397,068.10</b>	<b>52.27%</b>	<b>60.19%</b>
<b>CONTRIBUTIONS:</b>					
Contingencies	-	13,621.00	-	0.00%	N/A
BOPARC Support	872,431.67	1,076,953.00	724,086.00	81.01%	120.49%
Library Support	565,176.75	753,569.00	453,750.00	75.00%	124.56%
Transit Support	218,625.00	291,500.00	291,500.00	75.00%	75.00%
Contribution to Capital Escrow	300,000.00	2,435,704.00	400,000.00	12.32%	75.00%
Contribution to MPO	18,000.00	18,000.00	18,000.00	100.00%	100.00%
Contribution to Building Commission	246,539.25	328,719.00	246,539.25	75.00%	100.00%
Greater Morgantown CVB	261,983.97	410,000.00	246,289.84	63.90%	106.37%
Region VI Dues	14,745.00	14,745.00	14,745.00	100.00%	100.00%
BOPARC - Hotel Occ Tax	130,992.00	205,000.00	123,144.92	63.90%	106.37%
BOPARC-Amusement Tax	-	2,500.00	-	0.00%	N/A
<b>TOTAL CONTRIBUTIONS</b>	<b>2,628,493.64</b>	<b>5,550,311.00</b>	<b>2,518,055.01</b>	<b>47.36%</b>	<b>104.39%</b>
<b>TOTAL EXPENDITURES</b>	<b>16,858,292.75</b>	<b>24,908,179.00</b>	<b>17,166,497.24</b>	<b>67.68%</b>	<b>98.20%</b>

**City of Morgantown  
Capital Escrow Expenses**

<b>PROJECT DESCRIPTION</b>	<b>Current Approved/ Carryover Budget FY 2012/2013</b>	<b>Expenditures FY 2012/2013 Period End 03/31/13</b>	<b>Unexpended/ (overexpended) FY 2012/2013</b>	<b>Percentage Used/Paid</b>	<b>Percentage Available (Overexpended)</b>
Comprehensive Plan	93,192.00	57,616.87	35,575.13	61.83%	38.17%
Riverfront/Trail Expenses	87,843.00	-	87,843.00	0.00%	100.00%
Energy Conservation	15,415.00	15,415.00	-	100.00%	0.00%
Deer Management Program	3,222.00	3,050.00	172.00	94.66%	5.34%
Disaster Plan	-	-	-	N/A	-100.00%
Demolition Program	23,902.00	-	23,902.00	0.00%	100.00%
Airport Access Road	2,650,000.00	2,021,953.04	628,046.96	76.30%	23.70%
TV Cable	3,789.00	608.43	3,180.57	16.06%	83.94%
New City Hall	-	-	-	N/A	-100.00%
Fire Equip	540,596.00	482,419.00	58,177.00	89.24%	10.76%
Accubrine	20,000.00	-	20,000.00	0.00%	100.00%
Fire Vehicles	124,000.00	98,015.71	25,984.29	79.04%	20.96%
Police Cruisers	64,000.00	-	64,000.00	0.00%	100.00%
Neighborhood Beautification	20,143.00	9,785.15	10,357.85	48.58%	51.42%
Public Works Capital Outlay	189,449.00	188,849.00	600.00	99.68%	0.32%
Urban Forestry	3,449.00	2,925.97	523.03	84.84%	15.16%
Urban Landscape	4,350.00	-	4,350.00	0.00%	100.00%
Public Works Cleanup	19,859.00	-	19,859.00	0.00%	100.00%
Records Management	-	-	-	N/A	-100.00%
Solid Waste Coordinator	5,000.00	5,000.00	-	100.00%	0.00%
Paving 2013	300,000.00	-	300,000.00	0.00%	100.00%
Paving 2012	350,000.00	231,014.19	118,985.81	66.00%	34.00%
Equip. Storage Bldg-BOPARC	97,000.00	-	97,000.00	0.00%	100.00%
BOPARC Capital	50,000.00	-	50,000.00	0.00%	100.00%
BID V	87,500.00	87,500.00	-	100.00%	0.00%
Sister Cities	2,500.00	1,110.12	1,389.88	44.40%	55.60%
Neighborhood Signs	6,269.00	-	6,269.00	0.00%	100.00%
Sabraton Stormwater-MUB	100,000.00	100,000.00	-	100.00%	0.00%
Main Street Project	3,000.00	-	3,000.00	0.00%	100.00%
Downtown Bus. Recruit-MS	5,000.00	5,000.00	-	100.00%	0.00%
Traffic Calming	10,386.00	10,386.00	-	100.00%	0.00%
Way Finder Signage	50,000.00	-	50,000.00	0.00%	100.00%
Bike Lanes	12,500.00	-	12,500.00	0.00%	100.00%
GIS Mapping Project	-	-	-	N/A	-100.00%
Goodwill Cities (Other Contrib)	2,000.00	2,000.00	-	100.00%	0.00%
MHS Band (Other Contrib)	3,000.00	3,000.00	-	100.00%	0.00%
Main Street	49,000.00	36,150.00	12,850.00	73.78%	26.22%
Implement Downtown Plan-MS	15,849.00	8,185.62	7,663.38	51.65%	48.35%
Historic Landmarks	11,398.00	-	11,398.00	0.00%	100.00%
Special Youth Program	10,000.00	10,000.00	-	100.00%	0.00%
MRTC	20,000.00	9,161.68	10,838.32	45.81%	54.19%
Celebration of America	2,000.00	2,000.00	-	100.00%	0.00%
Botanic Gardens	10,000.00	10,000.00	-	100.00%	0.00%
Social Justice	1,000.00	1,000.00	-	100.00%	0.00%
MLK Day	1,250.00	1,250.00	-	100.00%	0.00%
Home Program	20,000.00	20,000.00	-	100.00%	0.00%
Farmers Market Pavillion	417,648.00	308,280.69	109,367.31	73.81%	26.19%
Mon Health Contribution	16,000.00	16,000.00	-	100.00%	0.00%
UMTA Match - Transit Authority	32,500.00	24,375.00	8,125.00	75.00%	25.00%
Sunnyside Up	50,000.00	12,500.00	37,500.00	25.00%	75.00%
Community Trust	11,000.00	8,250.00	2,750.00	75.00%	25.00%
Arts & Culture	43,500.00	33,500.00	10,000.00	77.01%	22.99%
Friends of Deckers Creek	3,000.00	3,000.00	-	100.00%	0.00%
Eastwood Elm-BOE	50,000.00	-	50,000.00	0.00%	100.00%
NYSP	5,000.00	5,000.00	-	100.00%	0.00%
Bartlett House	15,000.00	15,000.00	-	100.00%	0.00%
Mon Humane Society	3,500.00	-	3,500.00	0.00%	100.00%

**City of Morgantown  
Capital Escrow Expenses**

<b>PROJECT DESCRIPTION</b>	<b>Current Approved/ Carryover Budget FY 2012/2013</b>	<b>Expenditures FY 2012/2013 Period End 03/31/13</b>	<b>Unexpended/ (overexpended) FY 2012/2013</b>	<b>Percentage Used/Paid</b>	<b>Percentage Available (Overexpended)</b>
MAEP	15,000.00	15,000.00	-	100.00%	0.00%
Contribution to Rainy Day Fund	237,538.00	-	237,538.00	0.00%	100.00%
Contribution to Airport	250,000.00	250,000.00	-	100.00%	0.00%
Contingency-Capital Lease	191,551.00	-	191,551.00	0.00%	100.00%
Contingency	77,022.00	-	77,022.00	0.00%	100.00%
<b>TOTAL</b>	<b>6,506,120.00</b>	<b>4,114,301.47</b>	<b>2,391,818.53</b>	<b>63.24%</b>	<b>36.76%</b>

**CITY OF MORGANTOWN  
AIRPORT FUND  
SUMMARY OF BUDGETARY ACTIVITY - REVENUE AND EXPENDITURES**

<b>DESCRIPTION</b>	<b>ACTUAL Through 3/31/2013 2012-13</b>	<b>BUDGET 2012-13</b>	<b>ACTUAL Through 3/31/2012 2011-12</b>	<b>ACTUAL Vs BUDGET 2012-13</b>	<b>Current Vs Prior Percent Variance</b>
CHARGES FOR SERVICES	1,748,052.33	2,798,639.00	1,854,054.08	62.46%	94.28%
INTERGOVERNMENTAL	250,000.00	15,000.00	-	1666.67%	N/A
MISCELLANEOUS	4,468.23	17,600.00	13,249.60	25.39%	33.72%
<b>TOTAL REVENUE</b>	<b>2,002,520.56</b>	<b>2,831,239.00</b>	<b>1,867,303.68</b>	<b>70.73%</b>	<b>107.24%</b>
<b>EXPENDITURES:</b>					
PERSONNEL SERVICES	479,536.00	772,990.00	464,040.69	62.04%	103.34%
CONTRACTED SERVICES	293,257.78	391,628.00	319,535.81	74.88%	91.78%
COMMODITIES	1,089,758.26	1,628,000.00	1,212,762.93	66.94%	89.86%
CAPITAL OUTLAY	-	3,000.00	-	0.00%	N/A
CONTRIBUTIONS/DEBT SERVICE	35,157.09	35,621.00	34,038.54	98.70%	103.29%
<b>TOTAL EXPENDITURES</b>	<b>1,897,709.13</b>	<b>2,831,239.00</b>	<b>2,030,377.97</b>	<b>67.03%</b>	<b>93.47%</b>
<b>NET INCOME (LOSS)</b>	<b>104,811.43</b>	<b>-</b>	<b>(163,074.29)</b>		

**CITY OF MORGANTOWN  
AIRPORT FUND  
DETAIL OF REVENUE**

<b>DESCRIPTION</b>	<b>ACTUAL Through 3/31/2013 2012-13</b>	<b>BUDGET 2012-13</b>	<b>ACTUAL Through 3/31/2012 2011-12</b>	<b>ACTUAL Vs BUDGET 2012-13</b>	<b>Current Vs Prior Percent Variance</b>
<b>CHARGES FOR SERVICES:</b>					
Hangar Rents	90,205.87	111,432.00	75,670.07	80.95%	119.21%
Jet Fuel - Retail	1,032,847.68	1,755,000.00	1,092,174.44	58.85%	94.57%
Jet Fuel - Mil w/Prist	158,793.25	143,000.00	140,234.58	111.04%	113.23%
Fuel - Avgas	165,796.09	392,000.00	243,016.87	42.29%	68.22%
Oil & Prist	714.00	1,000.00	522.00	71.40%	136.78%
Catering	1.50	200.00	66.49	0.75%	2.26%
Pilot Supplies	862.66	1,300.00	1,128.25	66.36%	76.46%
Airline Landing Fees	52,867.83	80,000.00	57,483.40	66.08%	91.97%
De-Icing	42,353.74	36,000.00	24,245.99	117.65%	174.68%
Office Rent	150,023.45	206,991.00	165,606.58	72.48%	90.59%
Restaurant Rent	10,872.36	17,400.00	14,000.00	62.48%	77.66%
Interspace Advertising	6,365.00	6,296.00	3,513.90	101.10%	181.14%
Car Rental Commissions	28,905.01	38,180.00	26,504.54	75.71%	109.06%
Car Rental Agencies	2,880.00	3,840.00	4,438.81	75.00%	64.88%
Airport Vending	4,563.89	6,000.00	5,448.16	76.06%	83.77%
<b>TOTAL CHARGES FOR SERVICES</b>	<b>1,748,052.33</b>	<b>2,798,639.00</b>	<b>1,854,054.08</b>	<b>62.46%</b>	<b>94.28%</b>
<b>INTERGOVERNMENTAL:</b>					
Grants-Other State Grants	-	15,000.00	-	0.00%	N/A
Contributions from Other Funds	250,000.00	-	-	N/A	N/A
AIP Support	-	-	-	N/A	N/A
<b>TOTAL INTERGOVERNMENTAL</b>	<b>250,000.00</b>	<b>15,000.00</b>	<b>-</b>	<b>1666.67%</b>	<b>N/A</b>
<b>MISCELLANEOUS:</b>					
Earned Interest	39.43	100.00	48.34	39.43%	81.57%
Miscellaneous	4,428.80	17,500.00	13,201.26	25.31%	33.55%
<b>TOTAL MISCELLANEOUS</b>	<b>4,468.23</b>	<b>17,600.00</b>	<b>13,249.60</b>	<b>25.39%</b>	<b>33.72%</b>
<b>TOTAL REVENUE</b>	<b>2,002,520.56</b>	<b>2,831,239.00</b>	<b>1,867,303.68</b>	<b>70.73%</b>	<b>107.24%</b>

**CITY OF MORGANTOWN**  
**AIRPORT FUND**  
**DETAIL OF EXPENDITURES BY EXPENDITURE TYPE**

<b>DESCRIPTION</b>	<b>ACTUAL Through 3/31/2013 2012-13</b>	<b>BUDGET 2012-13</b>	<b>ACTUAL Through 3/31/2012 2011-12</b>	<b>ACTUAL Vs BUDGET 2012-13</b>	<b>Current Vs Prior Percent Variance</b>
<b>PERSONNEL SERVICES:</b>					
Salaries and Wages	282,269.14	463,775.00	255,218.73	60.86%	110.60%
Social Security	18,813.18	29,994.00	16,474.64	62.72%	114.19%
Health and Life Insurance	113,778.00	195,072.00	146,049.75	58.33%	77.90%
Employees Retirement	36,180.74	57,134.00	30,479.18	63.33%	118.71%
Medicare	4,399.87	7,015.00	3,852.83	62.72%	114.20%
Overtime	24,095.07	20,000.00	11,965.56	120.48%	201.37%
Vacation & Sick Leave Adjustment	-	-	-	N/A	N/A
<b>TOTAL PERSONNEL SERVICES</b>	<b>479,536.00</b>	<b>772,990.00</b>	<b>464,040.69</b>	<b>62.04%</b>	<b>103.34%</b>
<b>CONTRACTED SERVICES:</b>					
Telephone	10,986.64	16,000.00	10,750.32	68.67%	102.20%
Utilities	79,198.69	118,500.00	86,368.03	66.83%	91.70%
Travel & Training	2,580.99	7,000.00	7,248.23	36.87%	35.61%
Building & Grounds Maintenance	12,848.40	25,000.00	12,237.01	51.39%	105.00%
Hangar Maintenance	-	5,000.00	-	0.00%	N/A
Airfield Maintenance	7,753.35	15,000.00	51,242.81	51.69%	15.13%
Equipment Maintenance	16,660.33	22,500.00	14,716.61	74.05%	113.21%
Vehicle Maintenance	5,700.07	5,000.00	11,146.88	114.00%	51.14%
Postage	307.17	300.00	222.32	102.39%	138.17%
Equipment Rental	-	-	-	N/A	N/A
Advertising	23,964.09	25,000.00	26,645.40	95.86%	89.94%
Dues and Subscriptions	1,286.54	1,000.00	787.07	128.65%	163.46%
Audit Costs	-	2,250.00	-	0.00%	N/A
Workers Compensation	15,829.01	12,767.00	9,630.07	123.98%	164.37%
Property & Liability Insurance	53,061.56	60,200.00	29,718.45	88.14%	178.55%
Unemployment	-	-	-	N/A	N/A
Contracted Services	34,860.48	26,400.00	24,750.02	132.05%	140.85%
Fire Service Fees	5,710.84	5,711.00	5,710.84	100.00%	100.00%
Bank Charges	22,509.62	44,000.00	28,361.75	51.16%	79.37%
<b>TOTAL CONTRACTED SERVICES</b>	<b>293,257.78</b>	<b>391,628.00</b>	<b>319,535.81</b>	<b>74.88%</b>	<b>91.78%</b>
<b>COMMODITIES:</b>					
Small Tools/Equipment	-	500.00	-	0.00%	N/A
Office Supplies	1,690.45	5,000.00	2,375.00	33.81%	71.18%
Janitorial Supplies	3,044.99	5,000.00	2,898.48	60.90%	105.05%
Concession Supplies	2,452.42	4,000.00	2,399.56	61.31%	102.20%
Operating Supplies	-	-	1.88	N/A	0.00%
Vehicle Supplies	10,589.27	5,000.00	45.60	211.79%	23222.08%
Uniform Purchases	87.07	1,500.00	90.00	5.80%	96.74%
Fuel Purchased	880,771.26	1,300,000.00	993,215.52	67.75%	88.68%
Avgas Purchased	170,626.72	280,000.00	188,733.59	60.94%	90.41%
Oil and Prist	18,643.32	15,000.00	21,860.20	124.29%	85.28%
Catering Supplies	560.04	1,000.00	503.16	56.00%	111.30%
Pilot Supplies	1,292.72	1,000.00	639.94	129.27%	202.01%
Admin Charges by Other Funds	-	10,000.00	-	0.00%	N/A
<b>TOTAL COMMODITIES</b>	<b>1,089,758.26</b>	<b>1,628,000.00</b>	<b>1,212,762.93</b>	<b>66.94%</b>	<b>89.86%</b>

**SUMMARY OF EXPENDITURES BY EXPENDITURE TYPE - CONTINUED**

<b>DESCRIPTION</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>ACTUAL</b>	<b>ACTUAL Vs</b>	<b>Current Vs Prior</b>
	<b>Through 3/31/2013</b>	<b>2012-13</b>	<b>Through 3/31/2012</b>	<b>BUDGET</b>	<b>Percent</b>
	<b>2012-13</b>	<b>2012-13</b>	<b>2011-12</b>	<b>2012-13</b>	<b>Variance</b>
<b>CAPITAL OUTLAY:</b>					
Equipment	-	3,000.00	-	0.00%	N/A
Depreciation Expense	-	-	-	N/A	N/A
Amortization Expense	-	-	-	N/A	N/A
<b>TOTAL CAPITAL OUTLAY</b>	-	3,000.00	-	0.00%	N/A
<b>CONTRIBUTIONS:</b>					
Contingencies	-	464.00	-	0.00%	N/A
Debt Service Contingencies	17,829.00	17,829.00	16,131.00	100.00%	110.53%
Lease Interest	17,328.09	17,328.00	17,907.54	100.00%	96.76%
<b>TOTAL CONTRIBUTIONS</b>	35,157.09	35,621.00	34,038.54	98.70%	103.29%
<b>TOTAL EXPENDITURES</b>	<b>1,897,709.13</b>	<b>2,831,239.00</b>	<b>2,030,377.97</b>	<b>67.03%</b>	<b>93.47%</b>