

City of Morgantown

Finance Department

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MEMO

DATE: May 2, 2014

TO: Mayor, City Council and City Manager

FROM: Joseph R. Sabatelli, CPA 
Finance Director

RE: Third Quarter FY2014 Budget and Financial Report

The third quarter 2014 budget analysis includes activity during the period July 1, 2013 through March 31, 2014 for the General (pages 6 through 12) and Airport (pages 15 through 18) Funds' revenues and expenses and the Capital Escrow Fund (pages 13 and 14) expenses. While reviewing the reports and reading my analysis, a few pertinent items should be remembered. The reports include accounting accrual adjustments for amounts due to and from these respective Funds as of March 31, 2014; however, not all accrual activities are recorded for the quarterly financial 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 Finance Department staff. The amounts indicated as "Budget" include all of the budget adjustments approved by Council, along with reallocations requested by department heads within their respective departments and approved by the Finance Department.

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 2013 were completed prior to the end of the fiscal year ending June 30, 2013. 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. Expenditures are 26.65% of the current approved budget in the capital escrow 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, 2014, 81.83% of the adjusted budgeted revenue has been recorded. The largest revenue for the City is the Business and Occupation Taxes, which are approximately half of all revenues to be collected. 72.27% of adjusted budgeted B&O Taxes and 121.01% of adjusted budgeted B&O – Construction Taxes were collected, which is a 4.64% decrease in standard B&O taxes from the same period the previous year. 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 up 322.97% 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 most collections from July 1 through September 30, 2013 were actually for the tax period April 1 through June 30, 2013, 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 up 10.16% from the previous year, due in part to the increase in fire fee rates and additional B&O – Construction taxes.

Expenses for the period ending March 31, 2014 are 69.08% of the approved budgeted amounts, and represent a .53% increase in expenditures from the same period the previous year. Despite the fact that the overall expenditures are virtually the same from the previous to the current year, there are large differences in individual line items. The fourth installment of the City's workers comp insurance was paid in the third quarter of FY2013 and fourth quarter of FY2014 for an approximately \$95,000 difference, vehicle maintenance has increased by approximately \$48,000 due to needed repairs to an aging fleet, lease payments on the public safety building increased due to the refinancing savings experienced in FY2013, and the lease payments for the new equipment lease began at the beginning of FY2014.

The accompanying charts will 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 63.46% of budget through the period ending March 31, 2014, which is a 15.89% decrease from the same period last year. The largest source of revenues for the Airport is fuel sales, of which 54.66% of budgeted revenues have been received, a decrease of 15.43% from the previous year. Conversely, these revenues are associated directly with the cost of fuel purchased, which are 56.12% of budget. Expenditures are 63.28% of budgeted amounts and are down 11.06% from the prior year.

The Airport loan from the Capital Escrow Fund is \$460,846 as of March 31, 2014.

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

Chart #1
Major Revenues

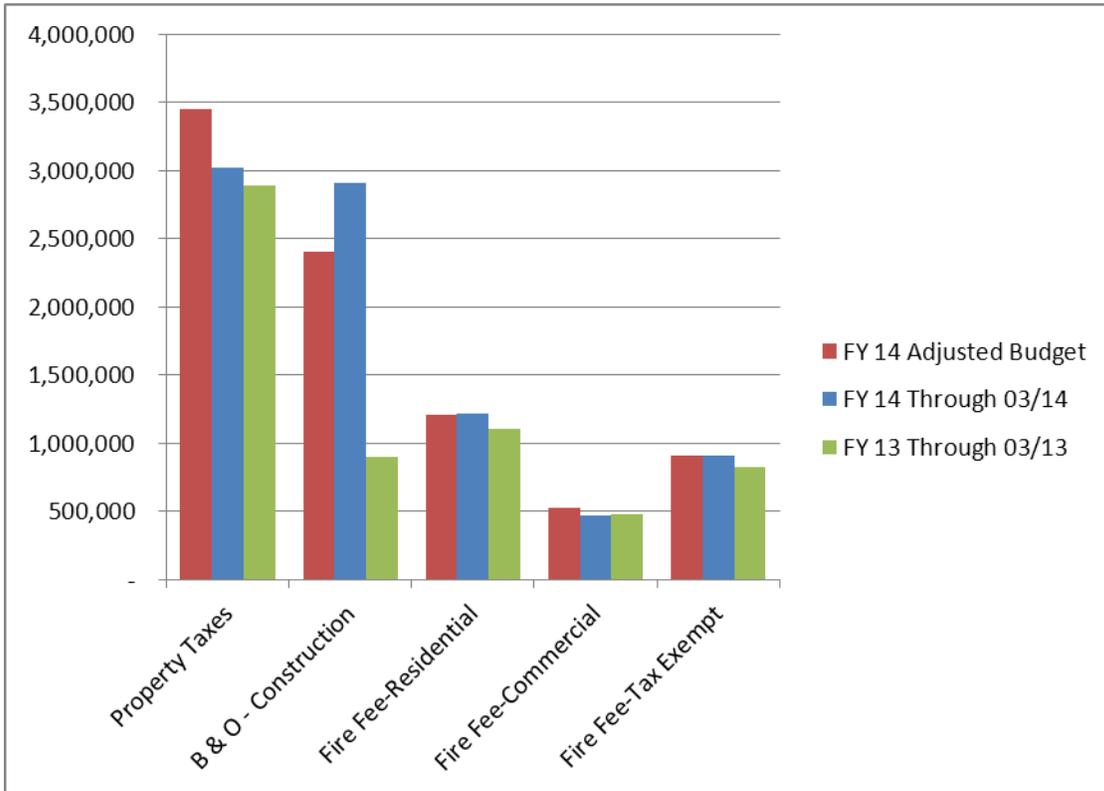


Chart #2
Regular B&O Taxes

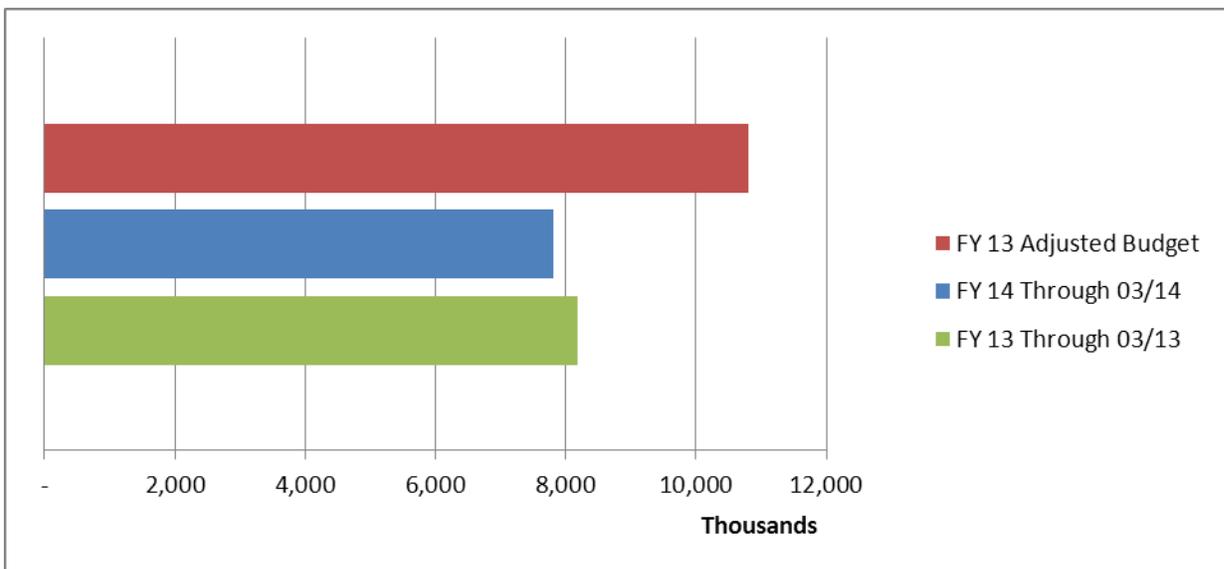


Chart #3
Major Expenditures – Actual – Through March 31, 2014

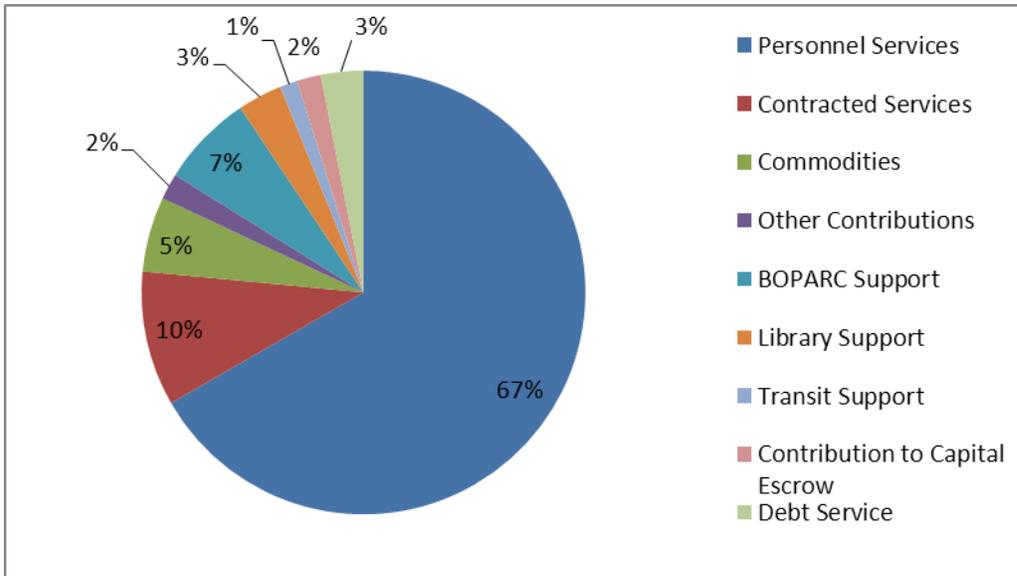
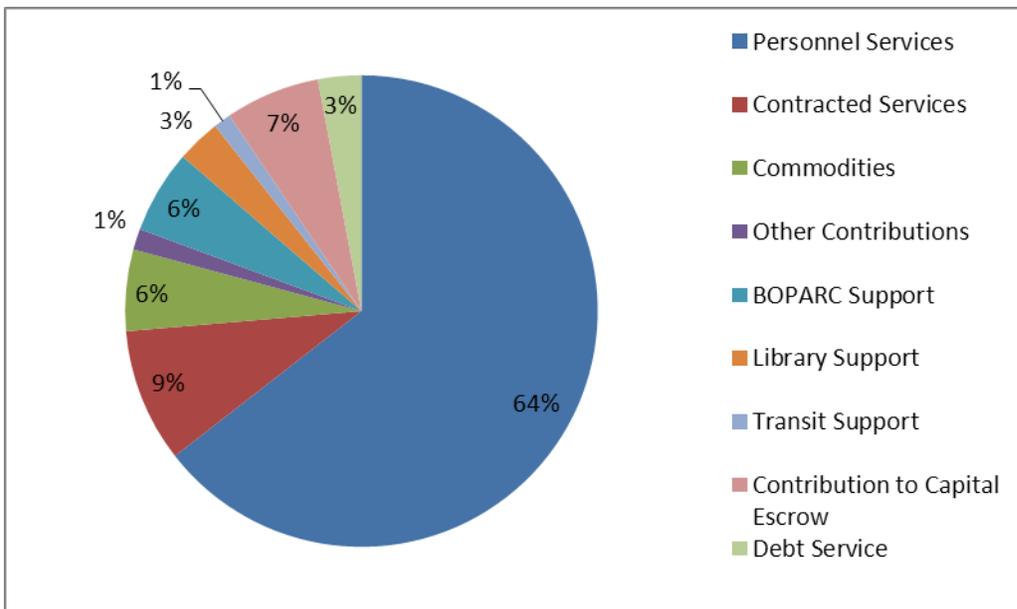


Chart #4
Major Expenditures – Amended Budgeted – Fiscal Year 2014



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

General 1 of 7

DESCRIPTION	ACTUAL Through 3/31/14 2013-14	AMENDED BUDGET 2013-14	ACTUAL Through 3/31/13 2012-13	ACTUAL Vs BUDGET 2013-14	Current Vs Prior Percent Variance
TOTAL REVENUE	19,727,715.18	24,109,585.00	17,907,575.74	81.83%	110.16%
TOTAL EXPENDITURES	17,013,614.41	24,629,585.00	16,924,658.27	69.08%	100.53%
NET CHANGE	<u>2,714,100.77</u>	<u>(520,000.00)</u>	<u>982,917.47</u>		

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

General 2 of 7

DESCRIPTION	ACTUAL Through 3/31/14 2013-14	AMENDED BUDGET 2013-14	ACTUAL Through 3/31/13 2012-13	ACTUAL Vs BUDGET 2013-14	Current Vs Prior Percent Variance
TAXES	16,114,248.50	19,641,902.00	14,460,248.56	82.04%	111.44%
LICENSES AND PERMITS	184,306.14	334,500.00	170,941.47	55.10%	107.82%
INTERGOVERNMENTAL	239,051.32	340,781.00	54,034.08	70.15%	442.41%
CHARGES FOR SERVICES	2,581,492.65	2,620,515.00	2,382,033.22	98.51%	108.37%
INTERFUND CHARGES	20,743.89	72,088.00	32,007.98	28.78%	64.81%
FINES AND FORFEITURES	364,754.06	530,000.00	447,688.50	68.82%	81.47%
MISCELLANEOUS	213,905.32	407,799.00	350,384.93	52.45%	61.05%
OTHER FINANCIAL SOURCES	9,213.30	162,000.00	10,237.00	5.69%	90.00%
TOTAL REVENUE	19,727,715.18	24,109,585.00	17,907,575.74	81.83%	110.16%

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

General 3 of 7

DESCRIPTION	ACTUAL Through 3/31/14 2013-14	AMENDED BUDGET 2013-14	ACTUAL Through 3/31/13 2012-13	ACTUAL Vs BUDGET 2013-14	Current Vs Prior Percent Variance
TAXES:					
Property Taxes	3,021,828.68	3,446,902.00	2,892,476.23	87.67%	104.47%
Prior Year Taxes	201,075.27	225,000.00	190,928.75	89.37%	105.31%
Supplemental Taxes	26,513.66	32,000.00	29,200.13	82.86%	90.80%
Tax Loss Restoration Dis	-	-	522.95	N/A	0.00%
Tax Interest & Penalties	21,430.86	27,000.00	19,288.91	79.37%	111.10%
Gas & Oil Severance Tax	-	27,000.00	-	0.00%	N/A
Electric Utility Tax	310,580.37	405,000.00	309,616.95	76.69%	100.31%
Gas Utility Tax	121,694.13	230,000.00	120,126.96	52.91%	101.30%
MUB Utility Tax	91,951.29	110,000.00	93,795.51	83.59%	98.03%
Telephone Utility Tax	150,268.27	193,000.00	152,729.33	77.86%	98.39%
Motor Carriers Tax	31,819.05	44,000.00	29,559.54	72.32%	107.64%
B & O Taxes	7,805,317.91	10,800,000.00	8,185,239.79	72.27%	95.36%
B & O - Construction	2,904,308.31	2,400,000.00	899,261.46	121.01%	322.97%
Liquor Taxes	322,065.33	320,000.00	460,927.22	100.65%	69.87%
Animal Taxes	4,798.13	4,500.00	4,849.20	106.63%	98.95%
Hotel/Motel Taxes	647,698.69	825,000.00	664,704.15	78.51%	97.44%
Amusement Taxes	5,415.35	2,500.00	2,425.24	216.61%	223.29%
Video Lottery Tax	74,900.68	114,000.00	83,670.08	65.70%	89.52%
Cable TV Taxes	302,039.16	380,000.00	290,739.82	79.48%	103.89%
IRP Trucks Fee	58,162.84	36,000.00	13,150.35	161.56%	442.29%
Gaming Income	12,380.52	20,000.00	17,035.99	61.90%	72.67%
TOTAL TAXES	16,114,248.50	19,641,902.00	14,460,248.56	82.04%	111.44%
LICENSES AND PERMITS:					
Business Licenses	42,577.28	70,000.00	40,816.21	60.82%	104.31%
Contractors Registration	30,830.00	83,000.00	26,487.50	37.14%	116.39%
Building Permits	107,960.86	179,000.00	100,506.26	60.31%	107.42%
Sign Permits	275.00	1,000.00	204.00	27.50%	134.80%
Excavation Permits	-	1,500.00	-	0.00%	N/A
Miscellaneous Permits	846.00	-	1,030.00	N/A	82.14%
Franchise Agreements	1,817.00	-	1,897.50	N/A	95.76%
TOTAL LICENSES AND PERMITS	184,306.14	334,500.00	170,941.47	55.10%	107.82%
INTERGOVERNMENTAL:					
Grant - Police Personnel	211,367.32	304,301.00	45,826.08	69.46%	461.24%
Grant - Police Equip.	4,284.00	-	-	N/A	N/A
Grant - Fire Dept.	1,500.00	-	-	N/A	N/A
Grant -TSA	21,900.00	36,480.00	8,208.00	60.03%	266.81%
Grants-Other State Grants	-	-	-	N/A	N/A
TOTAL INTERGOVERNMENTAL	239,051.32	340,781.00	54,034.08	70.15%	442.41%

**CITY OF MORGANTOWN
GENERAL FUND
DETAIL OF REVENUE (CONTINUED)**

General 4 of 7

DESCRIPTION	ACTUAL Through 3/31/14 2013-14	AMENDED BUDGET 2013-14	ACTUAL Through 3/31/13 2012-13	ACTUAL Vs BUDGET 2013-14	Current Vs Prior Percent Variance
CHARGE FOR SERVICES:					
Electrical Inspection	-	-	-	N/A	N/A
Housing Inspection	47,825.00	59,000.00	34,060.00	81.06%	140.41%
Animal Control Fees	-	-	-	N/A	N/A
Site Plan Review Fees	6,385.00	6,100.00	5,001.00	104.67%	127.67%
Fire Fee-Residential	1,213,129.91	1,204,000.00	1,104,532.80	100.76%	109.83%
Fire Fee-Commercial	469,693.80	522,551.00	478,704.37	89.88%	98.12%
Fire Fee-Tax Exempt	905,081.25	906,764.00	825,401.62	99.81%	109.65%
Fire Fee Penalty	23,860.19	13,600.00	18,191.25	175.44%	131.16%
Discounts on Fire Fees	(85,762.50)	(94,000.00)	(85,037.82)	91.24%	100.85%
Adjustment on Fire Fees	-	-	-	N/A	N/A
Credit Card Service Fee	-	-	-	N/A	N/A
False Alarm Fees	1,280.00	2,500.00	1,180.00	51.20%	108.47%
TOTAL CHARGES FOR SERVICES	2,581,492.65	2,620,515.00	2,382,033.22	98.51%	108.37%
INTERFUND CHARGES:					
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	0.00%	0.00%
Capital Escrow-Payroll Reimb.	-	-	-	N/A	N/A
Gas & Fuel Charges	20,743.89	30,888.00	15,207.98	67.16%	136.40%
TOTAL INTERFUND CHARGES	20,743.89	72,088.00	32,007.98	28.78%	64.81%
FINES AND FORFEITURES:					
Court Fines	364,754.06	530,000.00	447,688.50	68.82%	81.47%
TOTAL FINES AND FORFEITURES	364,754.06	530,000.00	447,688.50	68.82%	81.47%
MISCELLANEOUS:					
Rental Income	5.00	9,535.00	397.33	0.05%	1.26%
Earned Interest	8,439.29	8,000.00	5,688.07	105.49%	148.37%
Mon. Co.Fuel Reimb.	132,002.35	248,664.00	136,713.84	53.08%	96.55%
Sale of Fixed Assets	1,618.00	2,500.00	129,445.00	64.72%	1.25%
Sale of Materials	-	-	-	N/A	N/A
Insurance Claims	4,831.57	7,000.00	9,839.00	69.02%	49.11%
Suit Fees	-	-	-	N/A	N/A
Accident Reports	6,286.25	8,000.00	6,291.50	78.58%	99.92%
Public Works - Misc.	8,693.55	2,000.00	3,143.75	434.68%	276.53%
Returned Checks	218.92	100.00	180.00	218.92%	121.62%
Miscellaneous	3,543.89	10,000.00	5,060.32	35.44%	70.03%
Police - Misc.	33,411.70	101,000.00	32,656.94	33.08%	102.31%
Fire Dept. Misc.	14,854.80	11,000.00	20,969.18	135.04%	70.84%
TOTAL MISCELLANEOUS	213,905.32	407,799.00	350,384.93	52.45%	61.05%
OTHER FINANCIAL SOURCES:					
Cont. Other Enties	9,213.30	12,000.00	10,237.00	76.78%	90.00%
Cont. From Other Funds	-	150,000.00	-	0.00%	N/A
Capital Lease Proceeds	-	-	-	N/A	N/A
TOTAL OTHER FIN. SOURCES	9,213.30	162,000.00	10,237.00	5.69%	90.00%
TOTAL REVENUE	19,727,715.18	24,109,585.00	17,907,575.74	81.83%	110.16%

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

General 5 of 7

DESCRIPTION	ACTUAL Through 3/31/14 2013-14	AMENDED BUDGET 2013-14	ACTUAL Through 3/31/13 2012-13	ACTUAL Vs BUDGET 2013-14	Current Vs Prior Percent Variance
MAYOR	7,587.56	10,108.00	7,506.55	75.06%	101.08%
CITY COUNCIL	40,078.99	53,506.00	44,967.78	74.91%	89.13%
CITY MANAGER	349,943.07	518,335.00	432,668.19	67.51%	80.88%
FINANCE	536,871.20	768,855.00	520,733.12	69.83%	103.10%
CITY CLERK	118,852.11	160,991.00	125,341.87	73.83%	94.82%
MUNICIPAL COURT	158,197.88	230,800.00	171,948.91	68.54%	92.00%
CITY ATTORNEY	200,768.18	290,784.00	213,682.20	69.04%	93.96%
ENGINEERING	335,132.13	467,368.00	333,341.30	71.71%	100.54%
PERSONNEL	30,374.40	47,316.00	34,648.47	64.19%	87.66%
CODE ENFORCEMENT	659,681.55	940,115.00	602,232.87	70.17%	109.54%
PLANNING	145,694.61	215,520.00	137,319.30	67.60%	106.10%
ELECTIONS	-	-	2,659.42	N/A	0.00%
INFORMATION TECHNOLOGY	116,149.28	191,753.00	118,840.54	60.57%	97.74%
CITY HALL & BUILDINGS	339,589.88	531,502.00	360,810.88	63.89%	94.12%
POLICE	4,925,234.14	6,612,721.00	4,916,681.84	74.48%	100.17%
FIRE	3,196,805.81	4,396,829.00	3,251,396.05	72.71%	98.32%
ANIMAL CONTROL	28,683.99	38,245.00	37,130.76	75.00%	77.25%
STREET	1,674,257.87	2,383,217.00	1,701,507.51	70.25%	98.40%
SIGNS AND SIGNALS	422,402.94	601,206.00	437,855.72	70.26%	96.47%
EQUIPMENT MAINTENANCE	562,038.06	767,885.00	589,882.75	73.19%	95.28%
URBAN LANDSCAPE	79,776.79	128,091.00	-	62.28%	N/A
CONTRIBUTIONS	306,498.93	427,245.00	310,553.16	71.74%	98.69%
OPERATING TRANSFERS	2,778,995.04	4,847,193.00	2,572,949.08	57.33%	108.01%
TOTAL EXPENDITURES	17,013,614.41	24,629,585.00	16,924,658.27	69.08%	100.53%

CITY OF MORGANTOWN
GENERAL FUND
SUMMARY OF EXPENDITURES BY EXPENDITURE TYPE

General 6 of 7

DESCRIPTION	ACTUAL Through 3/31/14 2013-14	AMENDED BUDGET 2013-14	ACTUAL Through 3/31/13 2012-13	ACTUAL Vs BUDGET 2013-14	Current Vs Prior Percent Variance
PERSONNEL SERVICES:					
Official Salaries and Wages	30,600.00	44,400.00	31,200.00	68.92%	98.08%
Salaries and Wages	6,590,335.58	9,525,882.00	6,559,513.03	69.18%	100.47%
Car Allowance	-	-	3,750.00	N/A	0.00%
Social Security	182,905.69	265,736.00	181,647.18	68.83%	100.69%
Health and Life Insurance	2,487,177.50	3,359,021.00	2,560,005.00	74.04%	97.16%
Police & Fire Pension Funds	938,965.50	1,251,954.00	877,537.53	75.00%	107.00%
Employees Retirement	382,360.46	561,629.00	355,035.03	68.08%	107.70%
ICMA Retirement	5,446.56	7,504.00	6,351.57	72.58%	85.75%
Medicare	104,662.64	149,846.00	104,607.12	69.85%	100.05%
Overtime	702,130.91	712,500.00	726,255.56	98.54%	96.68%
TOTAL PERSONNEL SERVICES	11,424,584.84	15,878,472.00	11,405,902.02	71.95%	100.16%
CONTRACTED SERVICES:					
Telephone	99,884.79	105,380.00	108,775.81	94.79%	91.83%
Printing & Copying	8,269.00	12,150.00	3,523.60	68.06%	234.67%
Public Information	90.92	4,616.00	1,758.47	1.97%	5.17%
Utilities	321,016.54	460,900.00	339,879.89	69.65%	94.45%
Travel & Training	66,277.21	99,927.00	50,962.67	66.33%	130.05%
Tuition and Training	7,054.00	5,000.00	6,591.00	141.08%	107.02%
Building & Grounds Maintenance	43,140.15	54,000.00	37,191.68	79.89%	115.99%
Equipment Maintenance	36,423.49	58,301.00	36,175.75	62.47%	100.68%
Street Lights Maintenance	9,468.76	7,000.00	4,650.57	135.27%	203.60%
Traffic Signals Maintenance	17.69	5,000.00	514.34	0.35%	3.44%
Vehicle Maintenance	217,967.75	215,000.00	169,623.59	101.38%	128.50%
Postage	21,414.76	39,300.00	20,034.37	54.49%	106.89%
Building Rental	-	900.00	1,879.32	0.00%	0.00%
Equipment Rental	7,345.92	12,800.00	12,469.12	57.39%	58.91%
Advertising	7,125.12	16,740.00	10,929.46	42.56%	65.19%
Employee Assistance	1,035.80	1,500.00	200.00	69.05%	517.90%
Fire Prevention	9,276.73	10,000.00	8,509.22	92.77%	109.02%
Wellness	3,426.88	5,000.00	5,606.45	68.54%	61.12%
Dues and Subscriptions	28,738.72	38,950.00	33,815.80	73.78%	84.99%
Professional Fees	67,433.86	102,200.00	80,723.05	65.98%	83.54%
Environmental	13,547.48	16,500.00	9,251.00	82.11%	146.44%
Audit Costs	10,082.00	10,100.00	1,560.00	99.82%	646.28%
Laundry and Cleaning	9,237.84	27,650.00	9,874.90	33.41%	93.55%
Workers Compensation	315,642.16	448,082.00	411,286.77	70.44%	76.75%
Property & Liability Insurance	221,261.96	282,100.00	276,649.55	78.43%	79.98%
Unemployment	7,445.00	-	1,973.72	N/A	377.21%
Court Costs	17.00	1,000.00	191.00	1.70%	8.90%
Contracted Services	124,994.05	166,145.00	141,147.50	75.23%	88.56%
Bank Charges	2,121.14	3,350.00	2,509.87	63.32%	84.51%
Credit Card Charges	8,705.80	15,000.00	9,393.17	58.04%	92.68%
Investigation Costs	1,656.87	5,000.00	21.96	33.14%	7544.95%
Towing Costs	2,283.80	3,700.00	1,460.56	61.72%	156.36%
Crime Prevention	3,084.85	5,000.00	1,134.00	61.70%	272.03%
Civil Service	6,959.00	18,000.00	21,242.57	38.66%	32.76%
WV DMV/CDL Testing	-	1,000.00	-	0.00%	N/A
TOTAL CONTRACTED SERVICES	1,682,447.04	2,257,291.00	1,821,510.73	74.53%	92.37%

CITY OF MORGANTOWN
GENERAL FUND
SUMMARY OF EXPENDITURES BY EXPENDITURE TYPE - CONTINUED

General 7 of 7

DESCRIPTION	ACTUAL Through 3/31/14 2013-14	AMENDED BUDGET 2013-14	ACTUAL Through 3/31/13 2012-13	ACTUAL Vs BUDGET 2013-14	Current Vs Prior Percent Variance
COMMODITIES:					
Fire Supplies/Clothing	29,371.84	30,000.00	29,302.94	97.91%	100.24%
Hand Tools	9,669.15	13,100.00	9,187.76	73.81%	105.24%
Salt	32,855.81	78,500.00	30,029.56	41.85%	109.41%
Street Marker Materials	679.82	10,000.00	1,830.59	6.80%	37.14%
Marking Paint Supplies	10,352.01	11,000.00	6,305.00	94.11%	164.19%
Traffic Sign Materials	15,713.13	20,000.00	11,664.73	78.57%	134.71%
Construction Supplies	1,470.79	7,500.00	2,025.42	19.61%	72.62%
Civic Promotion	811.35	2,000.00	345.61	40.57%	234.76%
Tool Allowance	3,375.00	4,500.00	2,700.00	75.00%	125.00%
Office Supplies	36,099.46	58,700.00	44,400.54	61.50%	81.30%
Computer Supplies	4,059.90	5,650.00	810.20	71.86%	501.10%
Investigative Supplies	2,150.17	6,000.00	6,655.26	35.84%	32.31%
Firearms Supplies	9,201.39	17,000.00	14,731.71	54.13%	62.46%
Janitorial Supplies	26,956.71	33,100.00	26,799.94	81.44%	100.58%
Photography Supplies	560.00	4,250.00	2,579.00	13.18%	21.71%
Emergency	-	250.00	-	0.00%	N/A
Mechanic/Garage Supplies	12,831.54	22,000.00	12,781.67	58.33%	100.39%
Operating Supplies	9,491.84	23,550.00	2,638.21	40.31%	359.78%
Litter Supplies	1,118.05	3,000.00	1,419.24	37.27%	78.78%
Vehicle Supplies	196,111.89	267,874.00	202,291.81	73.21%	96.95%
Uniform Purchases	71,943.36	93,000.00	84,571.76	77.36%	85.07%
Mon County Fuel	188,586.94	265,156.00	194,406.34	71.12%	97.01%
Care of Prisoners-County	6,833.20	20,000.00	15,943.20	34.17%	42.86%
Hepatitis B Shot	-	500.00	-	0.00%	N/A
Hydrant Rental	28,933.28	43,404.00	28,933.28	66.66%	100.00%
Safety Equipment	5,806.73	10,000.00	7,320.87	58.07%	79.32%
Sidewalk Repair Materials	2,617.05	10,000.00	5,175.02	26.17%	50.57%
Street Repair Materials	42,504.80	50,000.00	31,392.46	85.01%	135.40%
Guard Rail Supplies	1,000.00	2,500.00	2,766.95	40.00%	36.14%
TOTAL COMMODITIES	751,105.21	1,112,534.00	779,009.07	67.51%	96.42%
CAPITAL OUTLAY:					
Equipment	34,729.79	72,350.00	32,144.25	48.00%	108.04%
K-9 Equipment	3,784.56	3,000.00	1,244.96	126.15%	303.99%
Grant Expenditures	31,469.00	31,500.00	1,345.00	99.90%	2339.70%
Lease Payment-Public Safety Bldg.	217,271.50	258,888.00	128,264.27	83.92%	169.39%
Lease Payment-Energy Efficiency	80,101.21	139,466.00	76,008.04	57.43%	105.39%
Lease Payment - Equipment	115,202.34	153,605.00	-	75.00%	N/A
TOTAL CAPITAL OUTLAY	482,558.40	658,809.00	239,006.52	73.25%	201.90%
CONTRIBUTIONS:					
Contingencies	-	60,438.00	-	0.00%	N/A
BOPARC Support	896,757.50	1,047,309.00	872,431.67	85.62%	102.79%
Library Support	555,388.50	740,518.00	565,176.75	75.00%	98.27%
Transit Support	218,625.00	291,500.00	218,625.00	75.00%	100.00%
Contribution to Capital Escrow	300,000.00	1,600,000.00	300,000.00	18.75%	100.00%
Contribution to MPO	18,000.00	18,000.00	18,000.00	100.00%	100.00%
Contribution to Building Commission	231,772.03	328,719.00	246,539.25	70.51%	94.01%
Greater Morgantown CVB	291,753.93	412,500.00	295,808.16	70.73%	98.63%
Region VI Dues	14,745.00	14,745.00	14,745.00	100.00%	100.00%
BOPARC - Hotel Occ Tax	145,876.96	206,250.00	147,904.10	70.73%	98.63%
BOPARC-Amusement Tax	-	2,500.00	-	0.00%	N/A
TOTAL CONTRIBUTIONS	2,672,918.92	4,722,479.00	2,679,229.93	56.60%	99.76%
TOTAL EXPENDITURES	17,013,614.41	24,629,585.00	16,924,658.27	69.08%	100.53%

CAPITAL ESCROW EXPENSES

PROJECT	Current Approved/ Carryover Budget	Expenditures Period	Unexpended/ (overexpended)	Percentage Used/Paid	Percentage Available
	FY 2013/2014	Ending 3/31/14	FY 2013/2014		(Overexpended)
CITY CAPITAL PROJECTS					
Comprehensive Plan (Implementation)	10,075	75	10,000	0.74%	99.26%
City Branding	9,500	0	9,500	0.00%	100.00%
Deer Management Program	5,000	3,700	1,300	74.00%	26.00%
Demolition Program	23,902	2,639	21,263	11.04%	88.96%
City Hall Renovations	125,000	0	125,000	0.00%	100.00%
Airport Access Road	728,047	100,000	628,047	13.74%	86.26%
TV Cable	2,790	821	1,969	29.43%	70.57%
Fire Equip	41,381	0	41,381	0.00%	100.00%
Code Enforcement Equipment	13,000	12,982	18	99.86%	0.14%
Accubrine	20,000	0	20,000	0.00%	100.00%
Public Works Vehicles	100,000	0	100,000	0.00%	100.00%
Computers/Software System	200,000	73,960	126,040	36.98%	63.02%
Salt Building	150,000	0	150,000	0.00%	100.00%
Police Cruisers	260,000	198,286	61,714	76.26%	23.74%
Neighborhood Beautification	1,568	1,568	0	100.00%	0.00%
Trail Repair Grant Match	50,000	0	50,000	0.00%	100.00%
Public Works Cleanup	22,396	0	22,396	0.00%	100.00%
Fire Station Repairs	120,000	4,688	115,312	3.91%	96.09%
Public Safety Building Plaza	50,000	0	50,000	0.00%	100.00%
Urban Landscape Center	9,000	0	9,000	0.00%	100.00%
Neighborhood Signs	5,337	1,997	3,340	37.42%	62.58%
Way Finder Signage	50,000	0	50,000	0.00%	100.00%
Bike Lanes	12,500	0	12,500	0.00%	100.00%
Traffic Study	20,000	10,541	9,459	52.71%	47.29%
Paving 2014	275,000	76	274,924	0.03%	99.97%
Wireless Technology Assessment	3,500	0	3,500	0.00%	100.00%
Stewart & University Intersection	25,000	0	25,000	0.00%	100.00%
Downtown Plan Implementation	15,000	0	15,000	0.00%	100.00%
Home Program	30,000	0	30,000	0.00%	100.00%
TOTAL CITY CAPITAL PROJECTS	2,377,996	411,333	1,966,663	17.30%	82.70%

CAPITAL ESCROW EXPENSES

PROJECT	Current Approved/ Carryover Budget FY 2013/2014	Expenditures Period Ending 3/31/14	Unexpended/ (overexpended) FY 2013/2014	Percentage Used/Paid	Percentage Available (Overexpended)
CONTRIBUTIONS					
Contributions-City Related					
Equip. Storage Bldg-BOPARC	97,000	97,000	0	100.00%	0.00%
BOPARC	50,000	50,000	0	100.00%	0.00%
Sister Cities - BOPARC	1,390	810	580	58.27%	41.73%
Met Theatre - BOPARC	10,000	12,200	-2,200	122.00%	-22.00%
Urban Forestry	7,397	11,132	-3,735	150.49%	-50.49%
Urban Landscape	2,656	300	2,356	11.30%	88.70%
Financial Stabilization/Rainy Day Fund Contrib.	125,000	125,000	0	100.00%	0.00%
Transit Authority	32,500	24,375	8,125	75.00%	25.00%
MRTC - BOPARC	26,749	0	26,749	0.00%	100.00%
Total Contributions-City Related	352,692	320,817	31,875	90.96%	9.04%
Contributions - NonProfit Commitments					
Sunnyside Up	87,500	37,500	50,000	42.86%	57.14%
Main Street	45,000	22,500	22,500	50.00%	50.00%
Botanic Gardens-Dam Breach (MUB)	60,000	0	60,000	0.00%	100.00%
YCF Arts & Culture	30,000	22,500	7,500	75.00%	25.00%
Eastwood Elm-Mon BOE	50,000	0	50,000	0.00%	100.00%
Total Contributions - NonProfit Commitments	272,500	82,500	190,000	30.28%	69.72%
CONTRIBUTIONS-CONT.					
Contributions- Other NonProfit					
Mon Humane Society	3,500	0	3,500	0.00%	100.00%
Monongalia Area Economic Partnership	15,000	15,000	0	100.00%	0.00%
Coord Council Homeless (Conn. Link)	10,000	0	10,000	0.00%	100.00%
Celebration of America	2,000	2,000	0	100.00%	0.00%
Arts Monongahela	3,000	0	3,000	0.00%	100.00%
Your Community Foundation	11,000	11,000	0	100.00%	0.00%
MLK Day & Social Justice	2,000	1,500	500	75.00%	25.00%
Total Contributions- Other NonProfit	46,500	29,500	17,000	63.44%	36.56%
TOTAL ALL CONTRIBUTIONS	671,692	432,817	238,875	64.44%	35.56%
Contingency	117,361	0	117,361	0.00%	100.00%
TOTAL ALL ACTIVITIES	3,167,049	844,150	2,322,899	26.65%	73.35%

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

Airport 1 of 4

DESCRIPTION	ACTUAL Through 3/31/2014 2013-14	AMENDED BUDGET 2013-14	ACTUAL Through 3/31/2013 2012-13	ACTUAL Vs BUDGET 2013-14	Current Vs Prior Percent Variance
CHARGES FOR SERVICES	1,656,027.77	2,621,672.00	1,748,052.33	63.17%	94.74%
INTERGOVERNMENTAL	15,000.00	15,000.00	250,000.00	100.00%	6.00%
MISCELLANEOUS	13,244.33	17,600.00	4,468.23	75.25%	296.41%
TOTAL REVENUE	1,684,272.10	2,654,272.00	2,002,520.56	63.46%	84.11%
EXPENDITURES:					
PERSONNEL SERVICES	482,292.41	683,022.00	479,536.00	70.61%	100.57%
CONTRACTED SERVICES	276,961.92	415,742.00	299,283.18	66.62%	92.54%
COMMODITIES	903,775.90	1,518,450.00	1,092,403.24	59.52%	82.73%
CAPITAL OUTLAY	-	-	-	N/A	N/A
CONTRIBUTIONS/DEBT SERVICE	16,674.37	37,058.00	17,328.09	45.00%	96.23%
TOTAL EXPENDITURES	1,679,704.60	2,654,272.00	1,888,550.51	63.28%	88.94%
NET INCOME (LOSS)	4,567.50	-	113,970.05		

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

Airport 2 of 4

DESCRIPTION	ACTUAL Through 3/31/2014 2013-14	AMENDED BUDGET 2013-14	ACTUAL Through 3/31/2013 2012-13	ACTUAL Vs BUDGET 2013-14	Current Vs Prior Percent Variance
CHARGES FOR SERVICES:					
Hangar Rents	100,233.56	119,277.00	90,205.87	84.03%	111.12%
Commissions	1.58	-	-	N/A	N/A
Jet Fuel - Retail	876,424.66	1,494,000.00	1,032,847.68	58.66%	84.86%
Jet Fuel - Mil w/Prist	124,793.92	291,000.00	158,793.25	42.88%	78.59%
Fuel - Avgas	146,706.51	315,000.00	165,796.09	46.57%	88.49%
Oil & Prist	644.00	1,000.00	714.00	64.40%	90.20%
Catering	3.00	200.00	1.50	1.50%	200.00%
Pilot Supplies	1,429.78	1,300.00	862.66	109.98%	165.74%
Airline Landing Fees	67,524.62	76,607.00	52,867.83	88.14%	127.72%
De-Icing	109,479.52	37,500.00	42,353.74	291.95%	258.49%
Office Rent	176,670.88	212,425.00	150,023.45	83.17%	117.76%
Restaurant Rent	7,829.52	18,000.00	10,872.36	43.50%	72.01%
Other Rent	180.00	-	-	N/A	N/A
Interspace Advertising	7,250.70	6,243.00	6,365.00	116.14%	113.92%
Car Rental Commissions	29,772.36	38,180.00	28,905.01	77.98%	103.00%
Car Rental Agencies	2,880.00	4,440.00	2,880.00	64.86%	100.00%
Airport Vending	4,203.16	6,500.00	4,563.89	64.66%	92.10%
TOTAL CHARGES FOR SERVICES	1,656,027.77	2,621,672.00	1,748,052.33	63.17%	94.74%
INTERGOVERNMENTAL:					
Grants-Other State Grants	15,000.00	15,000.00	-	100.00%	N/A
Contributions from Other Funds	-	-	250,000.00	N/A	0.00%
AIP Support	-	-	-	N/A	N/A
TOTAL INTERGOVERNMENTAL	15,000.00	15,000.00	250,000.00	100.00%	6.00%
MISCELLANEOUS:					
Earned Interest	50.88	100.00	39.43	50.88%	129.04%
Miscellaneous	13,193.45	17,500.00	4,428.80	75.39%	297.90%
TOTAL MISCELLANEOUS	13,244.33	17,600.00	4,468.23	75.25%	296.41%
TOTAL REVENUE	1,684,272.10	2,654,272.00	2,002,520.56	63.46%	84.11%

**CITY OF MORGANTOWN
AIRPORT FUND
DETAIL OF EXPENDITURES**

Airport 3 of 4

DESCRIPTION	ACTUAL Through 3/31/2014 2013-14	AMENDED BUDGET 2013-14	ACTUAL Through 3/31/2013 2012-13	ACTUAL Vs BUDGET 2013-14	Current Vs Prior Percent Variance
PERSONNEL SERVICES:					
Salaries and Wages	267,466.26	418,019.00	282,269.14	63.98%	94.76%
Social Security	18,489.58	27,157.00	18,813.18	68.08%	98.28%
Health and Life Insurance	117,885.00	153,150.00	113,778.00	76.97%	103.61%
Employees Retirement	40,270.74	58,344.00	36,180.74	69.02%	111.30%
Medicare	4,324.16	6,352.00	4,399.87	68.08%	98.28%
Overtime	33,856.67	20,000.00	24,095.07	169.28%	140.51%
Vacation & Sick Leave Adjustment	-	-	-	N/A	N/A
TOTAL PERSONNEL SERVICES	482,292.41	683,022.00	479,536.00	70.61%	100.57%
CONTRACTED SERVICES:					
Telephone	10,184.04	16,000.00	10,986.64	63.65%	92.69%
Utilities	85,061.21	118,500.00	79,198.69	71.78%	107.40%
Travel & Training	2,410.02	4,500.00	2,580.99	53.56%	93.38%
Building & Grounds Maintenance	13,735.15	20,000.00	13,307.07	68.68%	103.22%
Hangar Maintenance	-	10,000.00	-	0.00%	N/A
Airfield Maintenance	12,840.21	15,000.00	7,753.35	85.60%	165.61%
Equipment Maintenance	21,924.23	19,000.00	16,660.33	115.39%	131.60%
Vehicle Maintenance	5,591.26	9,000.00	5,700.07	62.13%	98.09%
Postage	226.54	300.00	377.92	75.51%	59.94%
Equipment Rental	14,946.24	38,855.00	-	38.47%	N/A
Advertising	27,255.40	20,000.00	23,964.09	136.28%	113.73%
Dues and Subscriptions	693.31	1,000.00	1,286.54	69.33%	53.89%
Audit Costs	2,400.00	2,300.00	-	104.35%	N/A
Workers Compensation	9,864.52	15,683.00	15,829.01	62.90%	62.32%
Property & Liability Insurance	30,232.24	57,921.00	53,061.56	52.20%	56.98%
Unemployment	-	-	-	N/A	N/A
Contracted Services	15,970.01	26,400.00	37,928.22	60.49%	42.11%
Fire Service Fees	6,281.94	6,283.00	5,710.84	99.98%	110.00%
Bank Charges	17,345.60	35,000.00	24,937.86	49.56%	69.56%
TOTAL CONTRACTED SERVICES	276,961.92	415,742.00	299,283.18	66.62%	92.54%
COMMODITIES:					
Small Tools/Equipment	123.20	500.00	-	24.64%	N/A
Office Supplies	2,123.29	4,750.00	2,137.81	44.70%	99.32%
Janitorial Supplies	3,502.99	9,000.00	3,044.99	38.92%	115.04%
Concession Supplies	1,853.32	4,000.00	2,452.42	46.33%	75.57%
Operating Supplies	4.79	-	-	N/A	N/A
Vehicle Supplies	20,662.37	5,000.00	10,589.27	413.25%	195.13%
Uniform Purchases	521.04	5,200.00	87.07	10.02%	598.42%
Fuel Purchased	740,338.26	1,222,000.00	880,771.26	60.58%	84.06%
Avgas Purchased	79,644.47	239,000.00	170,626.72	33.32%	46.68%
Oil and Prist	52,757.10	17,000.00	20,840.94	310.34%	253.14%
Catering Supplies	379.40	1,000.00	560.04	37.94%	67.75%
Pilot Supplies	1,865.67	1,000.00	1,292.72	186.57%	144.32%
Admin Charges by Other Funds	-	10,000.00	-	0.00%	N/A
TOTAL COMMODITIES	903,775.90	1,518,450.00	1,092,403.24	59.52%	82.73%

CITY OF MORGANTOWN
AIRPORT FUND
DETAIL OF EXPENDITURES - CONTINUED

Airport 4 of 4

DESCRIPTION	ACTUAL Through 3/31/2014 2013-14	AMENDED BUDGET 2013-14	ACTUAL Through 3/31/2013 2012-13	ACTUAL Vs BUDGET 2013-14	Current Vs Prior Percent Variance
CAPITAL OUTLAY:					
Equipment	-	-	-	N/A	N/A
Depreciation Expense	-	-	-	N/A	N/A
Amortization Expense	-	-	-	N/A	N/A
TOTAL CAPITAL OUTLAY	-	-	-	N/A	N/A
CONTRIBUTIONS:					
Contingencies	-	4,253.00	-	0.00%	N/A
Debt Service Contingencies	-	16,131.00	-	0.00%	N/A
Lease Interest	16,674.37	16,674.00	17,328.09	100.00%	96.23%
TOTAL CONTRIBUTIONS	16,674.37	37,058.00	17,328.09	45.00%	96.23%
TOTAL EXPENDITURES	1,679,704.60	2,654,272.00	1,888,550.51	63.28%	88.94%