

City of Morgantown

Finance Department

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MEMO

DATE: August 19, 2013

TO: Mayor, City Council and City Manager

FROM: Joseph R. Sabatelli, CPA 
Finance Director

RE: Fourth Quarter FY2013 Budget and Financial Report

The fourth quarter 2013 budget analysis includes activity during the period July 1, 2012 through June 30, 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 reports include many of the year end accounting accrual adjustments for amounts due to and from these respective Funds as of June 30, 2012; however, required adjustments continue to be posted for these activities, 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 for the fiscal year ending June 30, 2013, 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 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. A formatting change has been included to mirror the new budget format, which breaks

down the expenses by City Capital Projects, City related contributions, committed contributions to non-profits, and other contributions to non-profits. Expenditures are 77.36% of the final budgeted 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 June 30, 2013, 100.05% of the adjusted budgeted revenue has been received, which is 98.92% of the original budget for the year. The largest revenue for the City is the Business and Occupation Taxes, which are approximately half of all revenues to be collected. 100.49% of final adjusted budgeted (103.15% of the original budgeted) B&O Taxes and 100.23% of final adjusted budgeted (61.44% of the original budgeted) B&O – Construction Taxes were collected, which is a .02% 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 12.85% 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 (excluding the \$1,000,000 capital lease) are up 1.02% from the previous year.

Expenses for the period ending June 30, 2013 are 97.74% of the final approved budgeted amounts, and represent a 1.80% decrease of expenditures (excluding the \$1,000,000 capital lease) from the previous year which is an approximately \$428,000 decrease.

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 91.42% of those budgeted for the period ending June 30, 2013, which is a 2.81% decrease (excluding AIP Support transfers) from the same period last year. The largest source of revenues for the Airport is fuel sales, of which 79.64% of budgeted revenues have been received, a decrease of 15.50% from the previous year. Conversely, these revenues are associated directly with the cost of fuel purchased, which are 88.35% of that budgeted. Expenditures are 89.53% of budgeted amounts and are down 8.48% (excluding depreciation and amortization expenses) from the prior year.

Airport net income of \$53,458.17 includes a \$250,000 contribution from the Capital

Escrow Fund. As of June 30, 2012, the Capital Escrow Fund had loaned the airport \$399,444. During the 2012-2013 fiscal year, additional amounts loaned to the Airport from Capital Escrow were \$205,302 (\$71,981 of which was used to repay the balance due from the Airport to the General Fund from both prior and current years). \$250,000 of the total balance due was converted to an allocation/contribution in March 2013, netting a balance due to the Capital Escrow Fund of \$354,746 as of June 30, 2013.

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

Chart #1
Major Revenues

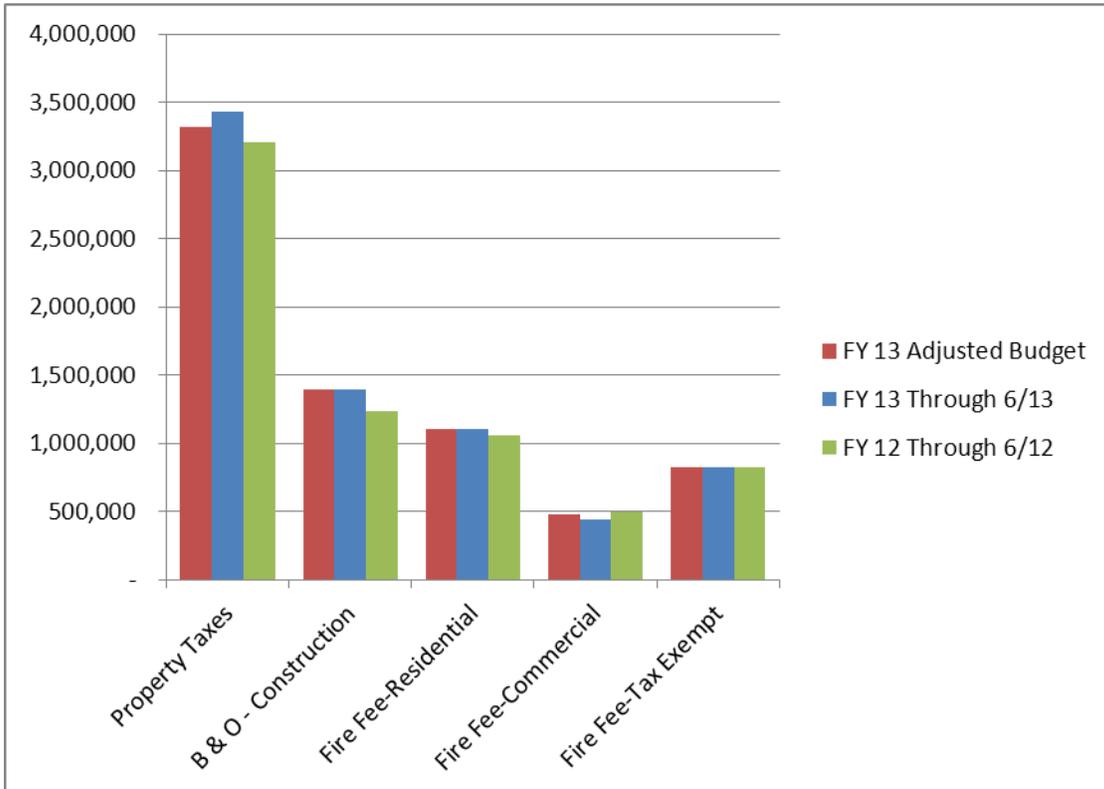


Chart #2
Regular B&O Taxes

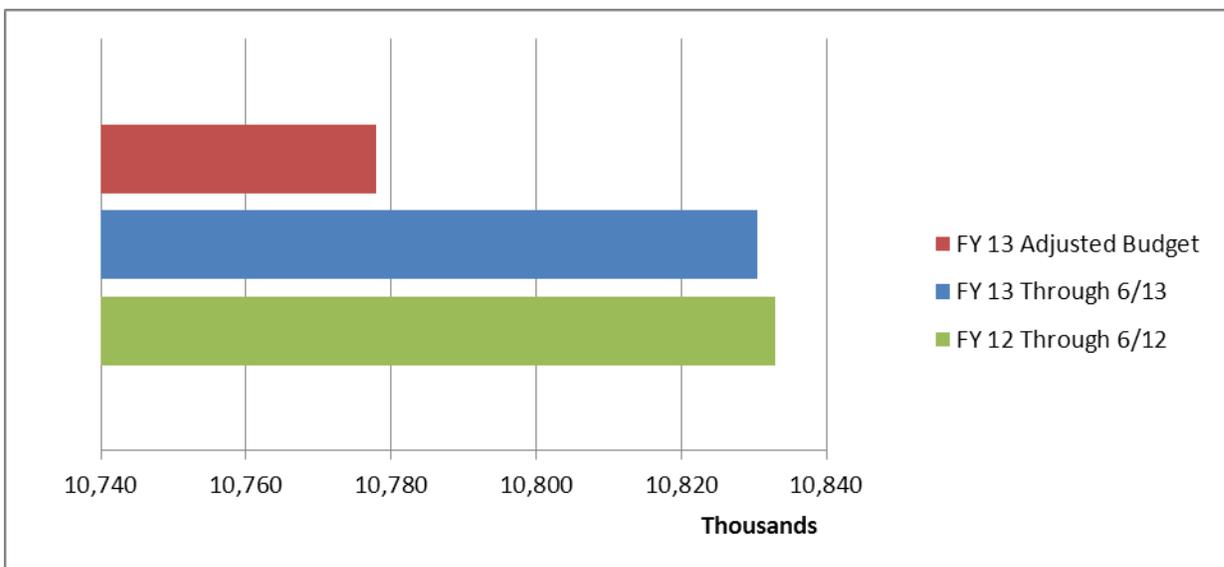


Chart #3
Major Expenditures - Actual

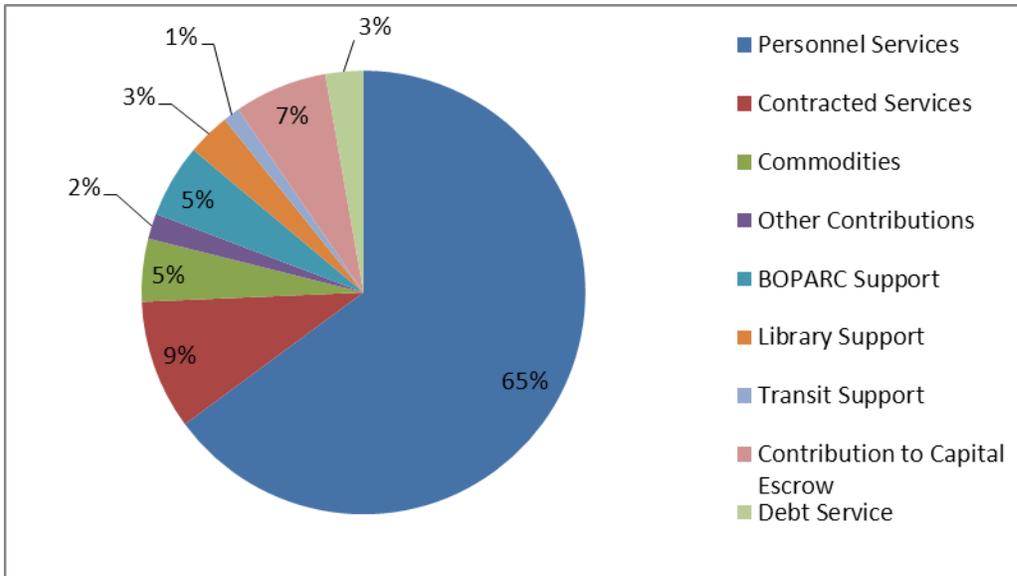
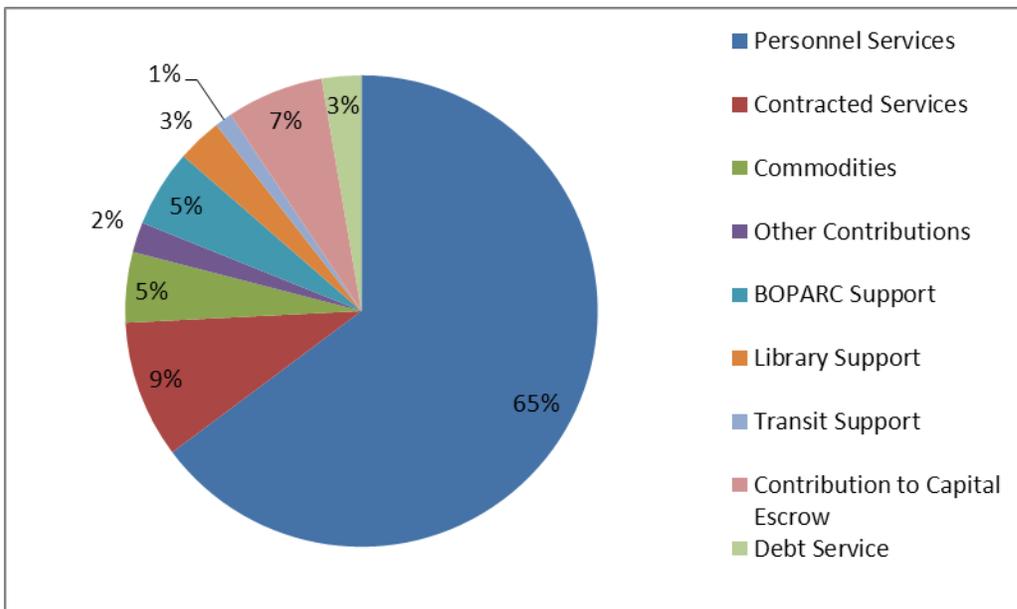


Chart #4
Major Expenditures - Budgeted



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

General 1 of 7

DESCRIPTION	ACTUAL Through 6/30/13 2012-13	AMENDED BUDGET 2012-13	ACTUAL Through 6/30/12 2011-12	ACTUAL Vs BUDGET 2012-13	Current Vs Prior Percent Variance
TOTAL REVENUE	24,412,849.98	24,401,299.00	23,003,655.87	100.05%	106.13%
TOTAL EXPENDITURES	24,065,510.45	24,621,479.00	23,493,602.71	97.74%	102.43%
NET CHANGE	<u>347,339.53</u>	<u>(220,180.00)</u>	<u>(489,946.84)</u>		

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

General 2 of 7

DESCRIPTION	ACTUAL Through 6/30/13 2012-13	AMENDED BUDGET 2012-13	ACTUAL Through 6/30/12 2011-12	ACTUAL Vs BUDGET 2012-13	Current Vs Prior Percent Variance
TAXES	19,013,474.18	18,855,277.00	18,535,517.92	100.84%	102.58%
LICENSES AND PERMITS	288,382.24	295,000.00	364,495.01	97.76%	79.12%
INTERGOVERNMENTAL	395,105.82	437,587.00	390,135.43	90.29%	101.27%
CHARGES FOR SERVICES	2,311,620.25	2,390,800.00	2,349,038.35	96.69%	98.41%
INTERFUND CHARGES	88,783.98	85,000.00	73,186.95	104.45%	121.31%
FINES AND FORFEITURES	617,286.02	620,000.00	587,122.80	99.56%	105.14%
MISCELLANEOUS	544,889.39	565,635.00	417,969.81	96.33%	130.37%
OTHER FINANCIAL SOURCES	1,153,308.10	1,152,000.00	286,189.60	100.11%	402.99%
TOTAL REVENUE	24,412,849.98	24,401,299.00	23,003,655.87	100.05%	106.13%

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

General 3 of 7

DESCRIPTION	ACTUAL Through 6/30/13 2012-13	AMENDED BUDGET 2012-13	ACTUAL Through 6/30/12 2011-12	ACTUAL Vs BUDGET 2012-13	Current Vs Prior Percent Variance
TAXES:					
Property Taxes	3,431,075.17	3,323,573.00	3,207,786.81	103.23%	106.96%
Prior Year Taxes	193,963.82	195,000.00	166,067.17	99.47%	116.80%
Supplemental Taxes	42,433.30	40,000.00	29,495.26	106.08%	143.86%
Tax Loss Restoration Dis	843.40	-	-	N/A	N/A
Tax Interest & Penalties	27,398.08	27,000.00	26,796.75	101.47%	102.24%
Gas & Oil Severance Tax	27,886.39	26,000.00	29,302.18	107.26%	95.17%
Electric Utility Tax	424,777.49	424,000.00	407,702.13	100.18%	104.19%
Gas Utility Tax	232,401.64	230,000.00	213,941.61	101.04%	108.63%
MUB Utility Tax	129,083.89	129,000.00	105,564.95	100.07%	122.28%
Telephone Utility Tax	202,618.13	215,000.00	212,734.26	94.24%	95.24%
Motor Carriers Tax	40,206.98	44,000.00	45,802.86	91.38%	87.78%
B & O Taxes	10,830,557.47	10,778,000.00	10,833,031.94	100.49%	99.98%
B & O - Construction	1,393,948.91	1,390,704.00	1,235,172.87	100.23%	112.85%
Liquor Taxes	593,704.85	593,000.00	613,884.76	100.12%	96.71%
Animal Taxes	5,044.05	4,500.00	4,973.40	112.09%	101.42%
Hotel/Motel Taxes	892,948.92	916,000.00	844,356.86	97.48%	105.75%
Amusement Taxes	3,625.50	2,500.00	3,294.63	145.02%	110.04%
Video Lottery Tax	113,572.99	111,000.00	130,517.79	102.32%	87.02%
Cable TV Taxes	385,164.67	380,000.00	385,240.82	101.36%	99.98%
IRP Trucks Fee	19,770.34	11,000.00	16,422.63	179.73%	120.38%
Gaming Income	22,448.19	15,000.00	23,428.24	149.65%	95.82%
TOTAL TAXES	19,013,474.18	18,855,277.00	18,535,517.92	100.84%	102.58%
LICENSES AND PERMITS:					
Business Licenses	65,461.43	63,000.00	77,485.00	103.91%	84.48%
Contractors Registration	78,702.50	83,000.00	84,850.00	94.82%	92.75%
Building Permits	140,632.81	146,000.00	198,616.51	96.32%	70.81%
Sign Permits	278.00	1,000.00	561.00	27.80%	49.55%
Excavation Permits	-	2,000.00	(35.00)	0.00%	0.00%
Miscellaneous Permits	1,410.00	-	1,120.00	N/A	125.89%
Franchise Agreements	1,897.50	-	1,897.50	N/A	100.00%
TOTAL LICENSES AND PERMITS	288,382.24	295,000.00	364,495.01	97.76%	79.12%
INTERGOVERNMENTAL:					
Grant - Police Personnel	386,897.82	399,587.00	350,998.43	96.82%	110.23%
Grant - Police Equip.	-	2,500.00	4,842.00	0.00%	0.00%
Grant - Fire Dept.	-	-	-	N/A	N/A
Grant -TSA	8,208.00	35,500.00	34,295.00	23.12%	23.93%
Grants-Other State Grants	-	-	-	N/A	N/A
TOTAL INTERGOVERNMENTAL	395,105.82	437,587.00	390,135.43	90.29%	101.27%

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

General 4 of 7

DESCRIPTION	ACTUAL Through 6/30/13 2012-13	AMENDED BUDGET 2012-13	ACTUAL Through 6/30/12 2011-12	ACTUAL Vs BUDGET 2012-13	Current Vs Prior Percent Variance
CHARGE FOR SERVICES:					
Electrical Inspection	-	-	-	N/A	N/A
Housing Inspection	44,145.00	48,000.00	58,500.00	91.97%	75.46%
Animal Control Fees	-	-	-	N/A	N/A
Site Plan Review Fees	9,466.00	5,700.00	7,888.00	166.07%	120.01%
Fire Fee-Residential	1,106,368.32	1,104,000.00	1,061,758.93	100.21%	104.20%
Fire Fee-Commercial	437,681.06	478,000.00	497,026.04	91.57%	88.06%
Fire Fee-Tax Exempt	825,401.62	825,000.00	825,416.11	100.05%	100.00%
Fire Fee Penalty	18,115.27	12,600.00	17,491.31	143.77%	103.57%
Discounts on Fire Fees	(85,037.82)	(85,000.00)	(83,537.01)	100.04%	101.80%
Adjustment on Fire Fees	(46,119.20)	-	(37,269.93)	N/A	123.74%
False Alarm Fees	1,600.00	2,500.00	1,764.90	64.00%	90.66%
TOTAL CHARGES FOR SERVICES	2,311,620.25	2,390,800.00	2,349,038.35	96.69%	98.41%
INTERFUND CHARGES:					
Admin-Parking	14,400.00	14,400.00	14,400.00	100.00%	100.00%
Admin-Airport	10,000.00	10,000.00	10,000.00	100.00%	100.00%
Admin - Tax Increment Financing Fund	33,600.00	33,600.00	16,800.00	100.00%	200.00%
Capital Escrow-Payroll Reimb.	-	-	-	N/A	N/A
Gas & Fuel Charges	30,783.98	27,000.00	31,986.95	114.01%	96.24%
TOTAL INTERFUND CHARGES	88,783.98	85,000.00	73,186.95	104.45%	121.31%
FINES AND FORFEITURES:					
Court Fines	617,286.02	620,000.00	587,122.80	99.56%	105.14%
TOTAL FINES AND FORFEITURES	617,286.02	620,000.00	587,122.80	99.56%	105.14%
MISCELLANEOUS:					
Rental Income	9,933.33	9,535.00	10,514.01	104.18%	94.48%
Earned Interest	7,438.89	8,000.00	8,451.13	92.99%	88.02%
Mon. Co.Fuel Reimb.	239,349.67	250,000.00	255,812.00	95.74%	93.56%
Sale of Fixed Assets	142,109.30	142,000.00	-	100.08%	N/A
Sale of Materials	-	-	-	N/A	N/A
Insurance Claims	10,963.37	5,000.00	11,459.31	219.27%	95.67%
Suit Fees	-	-	-	N/A	N/A
Accident Reports	8,421.50	17,000.00	9,215.00	49.54%	91.39%
Public Works - Misc.	5,822.45	2,000.00	4,059.92	291.12%	143.41%
Returned Checks	190.00	100.00	110.00	190.00%	172.73%
Miscellaneous	7,912.52	10,000.00	26,866.53	79.13%	29.45%
Police - Misc.	83,927.09	101,000.00	91,310.55	83.10%	91.91%
Fire Dept. Misc.	28,821.27	21,000.00	171.36	137.24%	16819.14%
TOTAL MISCELLANEOUS	544,889.39	565,635.00	417,969.81	96.33%	130.37%
OTHER FINANCIAL SOURCES:					
Cont. Other Enties	13,308.10	12,000.00	11,189.60	110.90%	118.93%
Cont. From Other Funds	140,000.00	140,000.00	275,000.00	100.00%	50.91%
Capital Lease Proceeds	1,000,000.00	1,000,000.00	-	100.00%	N/A
TOTAL OTHER FIN. SOURCES	1,153,308.10	1,152,000.00	286,189.60	100.11%	402.99%
TOTAL REVENUE	24,412,849.98	24,401,299.00	23,003,655.87	100.05%	106.13%

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

General 5 of 7

DESCRIPTION	ACTUAL Through 6/30/13 2012-13	AMENDED BUDGET 2012-13	ACTUAL Through 6/30/12 2011-12	ACTUAL Vs BUDGET 2012-13	Current Vs Prior Percent Variance
MAYOR	10,143.97	10,172.00	10,366.27	99.72%	97.86%
CITY COUNCIL	56,398.32	61,476.00	63,053.80	91.74%	89.44%
CITY MANAGER	567,733.89	598,905.00	615,472.69	94.80%	92.24%
FINANCE	725,668.50	751,399.00	741,085.63	96.58%	97.92%
CITY CLERK	169,657.58	163,115.00	157,001.65	104.01%	108.06%
MUNICIPAL COURT	236,735.73	242,238.00	243,317.66	97.73%	97.29%
CITY ATTORNEY	293,632.91	296,236.00	329,536.96	99.12%	89.10%
ENGINEERING	457,159.72	461,944.00	474,401.87	98.96%	96.37%
PERSONNEL	51,570.43	45,800.00	44,750.74	112.60%	115.24%
CODE ENFORCEMENT	846,221.64	911,234.00	821,265.15	92.87%	103.04%
PLANNING	193,502.97	233,738.00	197,048.54	82.79%	98.20%
ELECTIONS	18,830.51	16,100.00	2,395.66	116.96%	786.03%
INFORMATION TECHNOLOGY	177,828.24	227,975.00	180,924.70	78.00%	98.29%
CITY HALL & BUILDINGS	482,326.00	553,762.00	596,213.12	87.10%	80.90%
POLICE	6,628,245.31	6,745,497.00	6,513,809.81	98.26%	101.76%
FIRE	4,402,922.75	4,402,092.00	4,411,858.32	100.02%	99.80%
ANIMAL CONTROL	37,130.76	38,245.00	36,049.92	97.09%	103.00%
STREET	2,244,473.78	2,325,367.00	2,468,431.10	96.52%	90.93%
SIGNS AND SIGNALS	616,295.52	590,731.00	666,495.19	104.33%	92.47%
EQUIPMENT MAINTENANCE	777,840.28	784,188.00	790,925.11	99.19%	98.35%
CONTRIBUTIONS	423,819.45	472,745.00	441,171.82	89.65%	96.07%
OPERATING TRANSFERS	4,647,372.19	4,688,520.00	3,688,027.00	99.12%	126.01%
TOTAL EXPENDITURES	24,065,510.45	24,621,479.00	23,493,602.71	97.74%	102.43%

CITY OF MORGANTOWN
GENERAL FUND
SUMMARY OF EXPENDITURES BY EXPENDITURE TYPE

General 6 of 7

DESCRIPTION	ACTUAL Through 6/30/13 2012-13	AMENDED BUDGET 2012-13	ACTUAL Through 6/30/12 2011-12	ACTUAL Vs BUDGET 2012-13	Current Vs Prior Percent Variance
PERSONNEL SERVICES:					
Official Salaries and Wages	43,900.00	44,400.00	43,894.96	98.87%	100.01%
Salaries and Wages	9,268,920.93	9,412,020.00	9,165,585.14	98.48%	101.13%
Car Allowance	3,750.00	4,000.00	9,250.00	93.75%	40.54%
Social Security	254,655.29	267,936.00	261,141.31	95.04%	97.52%
Health and Life Insurance	3,271,117.50	3,413,760.00	3,646,818.00	95.82%	89.70%
Police & Fire Pension Funds	1,170,050.04	1,170,050.00	1,091,155.00	100.00%	107.23%
Employees Retirement	491,211.62	516,727.00	466,887.74	95.06%	105.21%
ICMA Retirement	8,445.05	8,701.00	8,688.46	97.06%	97.20%
Medicare	146,725.13	149,568.00	143,514.56	98.10%	102.24%
Overtime	958,592.17	962,000.00	811,058.91	99.65%	118.19%
TOTAL PERSONNEL SERVICES	15,617,367.73	15,949,162.00	15,647,994.08	97.92%	99.80%
CONTRACTED SERVICES:					
Telephone	152,544.13	143,350.00	127,006.32	106.41%	120.11%
Printing & Copying	4,061.50	12,910.00	9,172.77	31.46%	44.28%
Public Information	1,758.47	4,556.00	-	38.60%	N/A
Utilities	485,935.21	470,150.00	529,102.71	103.36%	91.84%
Travel & Training	83,103.09	94,790.00	87,831.62	87.67%	94.62%
Tuition and Training	12,507.00	13,500.00	-	92.64%	N/A
Building & Grounds Maintenance	48,915.26	55,500.00	89,215.85	88.14%	54.83%
Equipment Maintenance	55,260.35	63,801.00	61,946.59	86.61%	89.21%
Street Lights Maintenance	6,634.80	7,000.00	6,299.66	94.78%	105.32%
Traffic Signals Maintenance	514.34	3,600.00	1,325.00	14.29%	38.82%
Vehicle Maintenance	215,997.74	213,000.00	250,188.77	101.41%	86.33%
Postage	28,440.53	36,065.00	29,737.96	78.86%	95.64%
Building Rental	1,879.32	1,900.00	1,515.48	98.91%	124.01%
Equipment Rental	15,129.06	17,050.00	7,064.38	88.73%	214.16%
Advertising	12,826.58	17,200.00	15,319.66	74.57%	83.73%
Employee Assistance	330.40	480.00	-	68.83%	N/A
Fire Prevention	9,763.08	10,000.00	9,980.11	97.63%	97.83%
Wellness	7,218.45	5,000.00	5,723.66	144.37%	126.12%
Dues and Subscriptions	39,788.33	40,035.00	39,177.32	99.38%	101.56%
Professional Fees	112,872.71	115,265.00	164,930.16	97.92%	68.44%
Environmental	14,058.99	14,000.00	14,375.80	100.42%	97.80%
Audit Costs	9,910.00	10,000.00	9,410.00	99.10%	105.31%
Laundry and Cleaning	22,318.36	24,650.00	19,651.86	90.54%	113.57%
Workers Compensation	411,286.77	412,196.00	372,953.03	99.78%	110.28%
Property & Liability Insurance	286,882.62	294,805.00	281,064.30	97.31%	102.07%
Unemployment	2,709.72	2,000.00	4,732.90	135.49%	57.25%
Court Costs	191.00	1,000.00	41.50	19.10%	460.24%
Contracted Services	176,521.81	180,015.00	177,028.39	98.06%	99.71%
Bank Charges	3,145.61	5,100.00	4,267.34	61.68%	73.71%
Credit Card Charges	11,870.44	15,000.00	14,122.59	79.14%	84.05%
Investigation Costs	463.21	5,000.00	2,073.20	9.26%	22.34%
Towing Costs	1,653.00	2,500.00	2,207.44	66.12%	74.88%
Brush Removal	-	-	-	N/A	N/A
Crime Prevention	3,559.93	5,000.00	2,993.81	71.20%	118.91%
Recruitment	5,517.31	1,000.00	1,426.08	551.73%	386.89%
Civil Service	27,246.79	23,000.00	16,896.50	118.46%	161.26%
WV DMV/CDL Testing	-	1,000.00	-	0.00%	N/A
TOTAL CONTRACTED SERVICES	2,272,815.91	2,321,418.00	2,358,782.76	97.91%	96.36%

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

General 7 of 7

DESCRIPTION	ACTUAL Through 6/30/13 2012-13	AMENDED BUDGET 2012-13	ACTUAL Through 6/30/12 2011-12	ACTUAL Vs BUDGET 2012-13	Current Vs Prior Percent Variance
COMMODITIES:					
Fire Supplies/Clothing	31,136.99	30,000.00	23,013.07	103.79%	135.30%
Hand Tools	11,700.37	12,640.00	13,811.26	92.57%	84.72%
Salt	30,029.56	33,500.00	162,102.12	89.64%	18.53%
Street Marker Materials	1,830.59	10,000.00	7,567.65	18.31%	24.19%
Marking Paint Supplies	10,815.16	11,000.00	10,226.25	98.32%	105.76%
Traffic Sign Materials	14,604.05	20,000.00	12,829.45	73.02%	113.83%
Construction Supplies	5,540.57	7,500.00	7,964.72	73.87%	69.56%
Civic Promotion	487.61	2,000.00	1,193.48	24.38%	40.86%
Tool Allowance	3,675.00	3,700.00	3,600.00	99.32%	102.08%
Office Supplies	57,172.06	67,500.00	53,917.91	84.70%	106.04%
Computer Supplies	810.20	2,750.00	1,403.97	29.46%	57.71%
Investigative Supplies	6,861.49	11,000.00	7,257.25	62.38%	94.55%
Firearms Supplies	14,731.71	17,000.00	12,006.59	86.66%	122.70%
Janitorial Supplies	32,923.82	36,700.00	39,330.43	89.71%	83.71%
Photography Supplies	2,584.00	4,250.00	3,853.63	60.80%	67.05%
Emergency	-	250.00	239.79	0.00%	0.00%
Mechanic/Garage Supplies	21,409.52	19,000.00	18,004.20	112.68%	118.91%
Operating Supplies	2,834.26	3,250.00	2,278.44	87.21%	124.39%
Litter Supplies	1,819.44	3,000.00	2,623.64	60.65%	69.35%
Vehicle Supplies	274,948.68	277,990.00	285,406.07	98.91%	96.34%
Uniform Purchases	95,082.86	101,150.00	121,179.31	94.00%	78.46%
Mon County Fuel	266,783.39	262,000.00	283,381.93	101.83%	94.14%
Care of Prisoners-County	20,286.40	20,000.00	18,433.46	101.43%	110.05%
Hepatitis B Shot	-	500.00	105.00	0.00%	0.00%
Hydrant Rental	43,399.92	43,404.00	54,516.58	99.99%	79.61%
Safety Equipment	8,897.45	10,000.00	6,439.95	88.97%	138.16%
Sidewalk Repair Materials	5,175.02	10,000.00	8,556.11	51.75%	60.48%
Street Repair Materials	42,245.02	50,000.00	78,902.28	84.49%	53.54%
Guard Rail Supplies	2,766.95	2,800.00	2,317.32	98.82%	119.40%
TOTAL COMMODITIES	1,010,552.09	1,072,884.00	1,242,461.86	94.19%	81.33%
CAPITAL OUTLAY:					
Equipment	89,270.99	111,250.00	64,552.74	80.24%	138.29%
K-9 Equipment	2,698.09	3,000.00	1,804.10	89.94%	149.55%
Grant Expenditures	1,614.00	2,500.00	48,808.35	64.56%	3.31%
Lease Payment-Public Safety Bldg.	193,033.52	194,033.00	250,326.19	99.48%	77.11%
Lease Payment-Energy Efficiency	141,731.04	142,009.00	73,589.77	99.80%	192.60%
TOTAL CAPITAL OUTLAY	428,347.64	452,792.00	439,081.15	94.60%	97.56%
CONTRIBUTIONS:					
Contingencies	-	16,533.00	-	0.00%	N/A
BOPARC Support	1,076,953.00	1,076,953.00	884,994.00	100.00%	121.69%
Library Support	753,569.00	753,569.00	605,000.00	100.00%	124.56%
Transit Support	291,500.00	291,500.00	291,500.00	100.00%	100.00%
Contribution to Capital Escrow	1,635,704.00	1,635,704.00	1,019,390.00	100.00%	160.46%
Contribution to MPO	18,000.00	18,000.00	18,000.00	100.00%	100.00%
Contribution to Building Commission	328,719.00	328,719.00	328,719.00	100.00%	100.00%
Greater Morgantown CVB	409,074.45	458,000.00	426,426.82	89.32%	95.93%
Region VI Dues	14,745.00	14,745.00	14,745.00	100.00%	100.00%
BOPARC - Hotel Occ Tax	204,537.13	229,000.00	213,213.41	89.32%	95.93%
BOPARC-Amusement Tax	3,625.50	2,500.00	3,294.63	145.02%	110.04%
TOTAL CONTRIBUTIONS	4,736,427.08	4,825,223.00	3,805,282.86	98.16%	124.47%
TOTAL EXPENDITURES	24,065,510.45	24,621,479.00	23,493,602.71	97.74%	102.43%

**CITY OF MORGANTOWN
CAPITAL ESCROW EXPENSES**

CapEscr 1 of 2

PROJECT	Current Approved/ Carryover Budget	Expenditures FY 2012/2013	Unexpended/ (overexpended)	Percentage Used/Paid	Percentage Available
	FY 2012/2013	Period End 6/30/13	FY 2012/2013		(Overexpended)
CITY CAPITAL PROJECTS					
Comprehensive Plan	93,192	69,326	23,866	74.39%	25.61%
Riverfront/Trail Expenses	87,843	87,843	0	100.00%	0.00%
Energy Conservation	15,415	15,415	0	100.00%	0.00%
Deer Management Program	3,222	3,050	172	94.66%	5.34%
Demolition Program	23,902	0	23,902	0.00%	100.00%
TV Cable	3,789	999	2,790	26.37%	73.63%
Paving 2012	231,015	231,015	0	100.00%	0.00%
TEA Phase 5 High Street	87,500	87,500	0	100.00%	0.00%
Fire Equip	523,800	482,419	41,381	92.10%	7.90%
Accubrine	20,000	0	20,000	0.00%	100.00%
Fire Department Vehicles	132,000	131,567	433	99.67%	0.33%
Public Works Capital Outlay	188,849	188,849	0	100.00%	0.00%
Police Cruisers	200,000	22,220	177,780	11.11%	88.89%
Neighborhood Beautification	20,143	14,575	5,568	72.36%	27.64%
Public Works Cleanup	19,859	16,963	2,896	85.42%	14.58%
Solid Waste (HM)	5,000	5,000	0	100.00%	0.00%
Neighborhood Signs	6,269	932	5,337	14.87%	85.13%
Traffic Calming	10,386	10,386	0	100.00%	0.00%
Way Finder Signage	50,000	0	50,000	0.00%	100.00%
Bike Lanes	12,500	0	12,500	0.00%	100.00%
Home Program	20,000	20,000	0	100.00%	0.00%
Airport Access Road	2,650,000	2,021,953	628,047	76.30%	23.70%
Farmers Market Pavillion	371,418	371,418	0	100.00%	0.00%
TOTAL CITY CAPITAL PROJECTS	4,776,102	3,781,430	994,672	79.17%	20.83%

CONTRIBUTIONS					
Contributions-City Related					
Urban Forestry	3,449	3,052	397	88.49%	11.51%
Urban Landscape	4,350	1,694	2,656	38.94%	61.06%
Equip. Storage Bldg-BOPARC	97,000	0	97,000	0.00%	100.00%
BOPARC	50,000	0	50,000	0.00%	100.00%
Airport	250,000	250,000	0	100.00%	0.00%
Transit Authority	32,500	32,500	0	100.00%	0.00%
MRTC - BOPARC	20,000	21,604	-1,604	108.02%	-8.02%
Stormwater - Sabraton	100,000	100,000	0	100.00%	0.00%
Sister Cities - BOPARC	2,500	1,110	1,390	44.40%	55.60%
Total Contributions-City Related	559,799	409,960	149,839	73.23%	26.77%

Contributions - NonProfit Commitments					
YCF Arts & Culture	43,500	43,500	0	100.00%	0.00%
Main Street	49,000	49,000	0	100.00%	0.00%
Downtown Promotion-MSM	5,000	5,000	0	100.00%	0.00%
Retail Business Grants-MSM	3,000	3,000	0	100.00%	0.00%
Implement Downtown Plan-MSM	15,849	15,849	0	100.00%	0.00%
Sunnyside Up	50,000	12,500	37,500	25.00%	75.00%
Eastwood Elm-Mon BOE	50,000	0	50,000	0.00%	100.00%
Total Contributions - NonProfit Commitments	216,349	128,849	87,500	59.56%	40.44%

CONTRIBUTIONS-CONT.					
Contributions- Other NonProfit					
National Youth Sports Program	5,000	5,000	0	100.00%	0.00%
Botanic Gardens	10,000	10,000	0	100.00%	0.00%
MLK Day & Social Justice	1,250	1,250	0	100.00%	0.00%
Social Justice	1,000	1,000	0	100.00%	0.00%
Celebration of America	2,000	2,000	0	100.00%	0.00%
Special Youth Program-MAYSP	10,000	10,000	0	100.00%	0.00%

**CITY OF MORGANTOWN
CAPITAL ESCROW EXPENSES**

	Current Approved/ Carryover Budget	Expenditures FY 2012/2013	Unexpended/ (overexpended)	Percentage Used/Paid	Percentage Available (Overexpended)
PROJECT	FY 2012/2013	Period End 6/30/13	FY 2012/2013		
Mon Health Contribution	16,000	16,000	0	100.00%	0.00%
Your Community Foundation	11,000	11,000	0	100.00%	0.00%
Friends of Deckers Creek	3,000	3,000	0	100.00%	0.00%
Monongalia Area Economic Partnership	15,000	15,000	0	100.00%	0.00%
Bartlett House	15,000	15,000	0	100.00%	0.00%
MHS Band	3,000	3,000	0	100.00%	0.00%
Goodwill Citys	2,000	2,000	0	100.00%	0.00%
Mon Humane Society	3,500	0	3,500	0.00%	100.00%
Total Contributions- Other NonProfit	97,750	94,250	3,500	96.42%	3.58%
TOTAL ALL CONTRIBUTIONS	873,898	633,059	240,839	72.44%	27.56%
Contingency	56,120	0	56,120	0.00%	100.00%
TOTAL ALL ACTIVITIES	5,706,120	4,414,489	1,291,631	77.36%	22.64%

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

Airport 1 of 4

DESCRIPTION	ACTUAL Through 6/30/2013 2012-13	AMENDED BUDGET 2012-13	ACTUAL Through 6/30/2012 2011-12	ACTUAL Vs BUDGET 2012-13	Current Vs Prior Percent Variance
CHARGES FOR SERVICES	2,314,525.44	2,798,639.00	2,630,225.44	82.70%	88.00%
INTERGOVERNMENTAL	265,000.00	15,000.00	601,649.81	1766.67%	44.05%
MISCELLANEOUS	8,788.17	17,600.00	17,799.44	49.93%	49.37%
TOTAL REVENUE	2,588,313.61	2,831,239.00	3,249,674.69	91.42%	79.65%
EXPENDITURES:					
PERSONNEL SERVICES	670,747.62	772,990.00	661,680.15	86.77%	101.37%
CONTRACTED SERVICES	373,812.69	391,628.00	437,782.73	95.45%	85.39%
COMMODITIES	1,453,742.78	1,628,000.00	1,636,213.36	89.30%	88.85%
CAPITAL OUTLAY	1,395.26	3,000.00	1,098,450.90	46.51%	0.13%
CONTRIBUTIONS/DEBT SERVICE	35,157.09	35,621.00	34,038.54	98.70%	103.29%
TOTAL EXPENDITURES	2,534,855.44	2,831,239.00	3,868,165.68	89.53%	65.53%
NET INCOME (LOSS)	53,458.17	-	(618,490.99)		

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

Airport 2 of 4

DESCRIPTION	ACTUAL Through 6/30/2013 2012-13	AMENDED BUDGET 2012-13	ACTUAL Through 6/30/2012 2011-12	ACTUAL Vs BUDGET 2012-13	Current Vs Prior Percent Variance
CHARGES FOR SERVICES:					
Hangar Rents	116,604.36	111,432.00	95,390.66	104.64%	122.24%
Jet Fuel - Retail	1,397,848.15	1,755,000.00	1,590,160.10	79.65%	87.91%
Jet Fuel - Mil w/Prist	198,411.36	143,000.00	235,212.96	138.75%	84.35%
Fuel - Avgas	227,437.50	392,000.00	332,757.90	58.02%	68.35%
Oil & Prist	956.00	1,000.00	786.94	95.60%	121.48%
Catering	3.00	200.00	66.49	1.50%	4.51%
Pilot Supplies	1,211.54	1,300.00	1,074.63	93.20%	112.74%
Airplane Landing Fees	69,838.71	80,000.00	74,921.40	87.30%	93.22%
De-icing	42,353.74	36,000.00	24,383.79	117.65%	173.70%
Office Rent	188,432.40	206,991.00	206,182.06	91.03%	91.39%
Restaurant Rent	14,670.90	17,400.00	16,800.00	84.32%	87.33%
Other Rent	480.00	-	-	N/A	N/A
Interspace Advertising	7,496.40	6,296.00	3,513.90	119.07%	213.34%
Car Rental Commissions	38,540.08	38,180.00	35,858.99	100.94%	107.48%
Car Rental Agencies	3,840.00	3,840.00	5,398.81	100.00%	71.13%
Airport Vending	6,401.30	6,000.00	7,716.81	106.69%	82.95%
TOTAL CHARGES FOR SERVICES	2,314,525.44	2,798,639.00	2,630,225.44	82.70%	88.00%
INTERGOVERNMENTAL:					
Grants-Other State Grants	15,000.00	15,000.00	15,000.00	100.00%	100.00%
Contributions from Other Funds	250,000.00	-	-	N/A	N/A
AIP Support	-	-	586,649.81	N/A	0.00%
TOTAL INTERGOVERNMENTAL	265,000.00	15,000.00	601,649.81	1766.67%	44.05%
MISCELLANEOUS:					
Earned Interest	49.37	100.00	60.68	49.37%	81.36%
Miscellaneous	8,738.80	17,500.00	17,738.76	49.94%	49.26%
TOTAL MISCELLANEOUS	8,788.17	17,600.00	17,799.44	49.93%	49.37%
TOTAL REVENUE	2,588,313.61	2,831,239.00	3,249,674.69	91.42%	79.65%

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

Airport 3 of 4

DESCRIPTION	ACTUAL Through 6/30/2013 2012-13	AMENDED BUDGET 2012-13	ACTUAL Through 6/30/2012 2011-12	ACTUAL Vs BUDGET 2012-13	Current Vs Prior Percent Variance
PERSONNEL SERVICES:					
Salaries and Wages	398,814.04	463,775.00	371,525.02	85.99%	107.35%
Social Security	26,552.81	29,994.00	23,971.16	88.53%	110.77%
Health and Life Insurance	154,413.00	195,072.00	194,733.00	79.16%	79.29%
Employees Retirement	51,076.78	57,134.00	44,900.95	89.40%	113.75%
Medicare	6,209.93	7,015.00	5,606.04	88.52%	110.77%
Overtime	33,681.06	20,000.00	17,877.46	168.41%	188.40%
Vacation & Sick Leave Adjustment	-	-	3,066.52	N/A	0.00%
TOTAL PERSONNEL SERVICES	670,747.62	772,990.00	661,680.15	86.77%	101.37%
CONTRACTED SERVICES:					
Telephone	15,701.36	16,000.00	15,791.53	98.13%	99.43%
Utilities	117,697.15	118,500.00	127,014.22	99.32%	92.66%
Travel & Training	4,080.99	7,000.00	10,384.78	58.30%	39.30%
Building & Grounds Maintenance	15,277.17	25,000.00	15,758.86	61.11%	96.94%
Hangar Maintenance	-	5,000.00	-	0.00%	N/A
Airfield Maintenance	14,687.23	15,000.00	59,257.21	97.91%	24.79%
Equipment Maintenance	17,815.60	22,500.00	17,713.41	79.18%	100.58%
Vehicle Maintenance	6,756.24	5,000.00	12,714.18	135.12%	53.14%
Postage	443.20	300.00	299.77	147.73%	147.85%
Equipment Rental	-	-	-	N/A	N/A
Advertising	26,288.33	25,000.00	32,710.20	105.15%	80.37%
Dues and Subscriptions	1,316.54	1,000.00	667.07	131.65%	197.36%
Audit Costs	2,300.00	2,250.00	2,300.00	102.22%	100.00%
Workers Compensation	15,829.01	12,767.00	12,963.71	123.98%	122.10%
Property & Liability Insurance	53,061.56	60,200.00	52,683.76	88.14%	100.72%
Unemployment	-	-	-	N/A	N/A
Contracted Services	43,815.78	26,400.00	30,829.02	165.97%	142.13%
Fire Service Fees	5,710.84	5,711.00	5,710.84	100.00%	100.00%
Bank Charges	33,031.69	44,000.00	40,984.17	75.07%	80.60%
TOTAL CONTRACTED SERVICES	373,812.69	391,628.00	437,782.73	95.45%	85.39%
COMMODITIES:					
Small Tools/Equipment	-	500.00	-	0.00%	N/A
Office Supplies	1,898.94	5,000.00	3,896.61	37.98%	48.73%
Janitorial Supplies	4,136.30	5,000.00	3,882.03	82.73%	106.55%
Concession Supplies	3,529.74	4,000.00	3,593.20	88.24%	98.23%
Operating Supplies	-	-	172.48	N/A	0.00%
Vehicle Supplies	15,193.32	5,000.00	(167.37)	303.87%	-9077.68%
Uniform Purchases	87.07	1,500.00	90.00	5.80%	96.74%
Fuel Purchased	1,144,172.01	1,300,000.00	1,357,023.47	88.01%	84.31%
Avgas Purchased	251,765.52	280,000.00	232,685.92	89.92%	108.20%
Oil and Prist	21,072.92	15,000.00	23,369.28	140.49%	90.17%
Catering Supplies	594.24	1,000.00	894.02	59.42%	66.47%
Pilot Supplies	1,292.72	1,000.00	773.72	129.27%	167.08%
Admin Charges by Other Funds	10,000.00	10,000.00	10,000.00	100.00%	100.00%
TOTAL COMMODITIES	1,453,742.78	1,628,000.00	1,636,213.36	89.30%	88.85%

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

Airport 4 of 4

DESCRIPTION	ACTUAL Through 6/30/2013 2012-13	AMENDED BUDGET 2012-13	ACTUAL Through 6/30/2012 2011-12	ACTUAL Vs BUDGET 2012-13	Current Vs Prior Percent Variance
CAPITAL OUTLAY:					
Equipment	1,395.26	3,000.00	-	46.51%	N/A
Depreciation Expense	-	-	1,092,625.62	N/A	0.00%
Amortization Expense	-	-	5,825.28	N/A	0.00%
TOTAL CAPITAL OUTLAY	1,395.26	3,000.00	1,098,450.90	46.51%	0.13%
CONTRIBUTIONS:					
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%
TOTAL CONTRIBUTIONS	35,157.09	35,621.00	34,038.54	98.70%	103.29%
TOTAL EXPENDITURES	2,534,855.44	2,831,239.00	3,868,165.68	89.53%	65.53%