

City of Morgantown

Finance Department

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MEMO

DATE: August 8, 2014

TO: Mayor, City Council and City Manager

FROM: Joseph R. Sabatelli, CPA 
Finance Director

RE: Fourth Quarter FY2014 Budget and Financial Report

The fourth quarter 2014 budget analysis includes activity during the period July 1, 2013 through June 30, 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 June 30, 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 30.90% 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 June 30, 2014, 100.58% of the final 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. 100.77% of adjusted budgeted B&O Taxes and 103.23% of adjusted budgeted B&O – Construction Taxes were collected, which is a 6.35% 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 302.15% 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 4.74% from the previous year despite the \$1,000,000 capital lease proceeds reported in the previous year. The increase in revenue is due in part to the increase in fire fee rates and additional B&O – Construction taxes.

Expenses for the period ending June 30, 2014 are 97.36% of the approved budgeted amounts, and represent a 4.97% increase in expenditures from the same period the previous year. There are several individual line items that contributed to the overall increase in expenditures. Employee benefits for health and life insurance, Police and Fire Pension Contributions and Civilian Employee Pension Contributions, increased by \$88,000, \$82,000 and \$44,000 respectively from the previous fiscal year creating a 1.26% increase in personnel services. Vehicle maintenance has increased approximately \$52,000 due to needed repairs to an aging fleet, lease payments on the public safety building increased \$67,000 due to the refinancing savings experienced in FY2013, and the new equipment lease payments of \$154,000 began at the beginning of FY2014. Contributions to the capital escrow fund represented the largest individual line increase of \$814,000. Despite the overall 4.97% increase in expenditures, operational costs related to personnel services, contracted services and commodities combined increased by just 1.01% from the previous fiscal year.

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 89.63% of budget through the period ending June 30, 2014,

which is a 1.58% decrease (excluding AIP Support transfers contributions from other funds) from the same period last year. The largest source of revenues for the Airport is fuel sales, of which 77.66% of budgeted revenues have been received, and a decrease of 10.52% from the previous year. Conversely, these fuel sale revenues are associated directly with the cost of fuel purchased and fuel truck rent, which are 79.05% of budget and a decrease of 11.04% from the previous year. Expenditures are 89.63% of budgeted amounts and are down 3.76% (excluding depreciation expenses) from the prior year.

The Airport loan from the Capital Escrow Fund is \$474,846 as of June 30, 2014.

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

Chart #1
Major Revenues

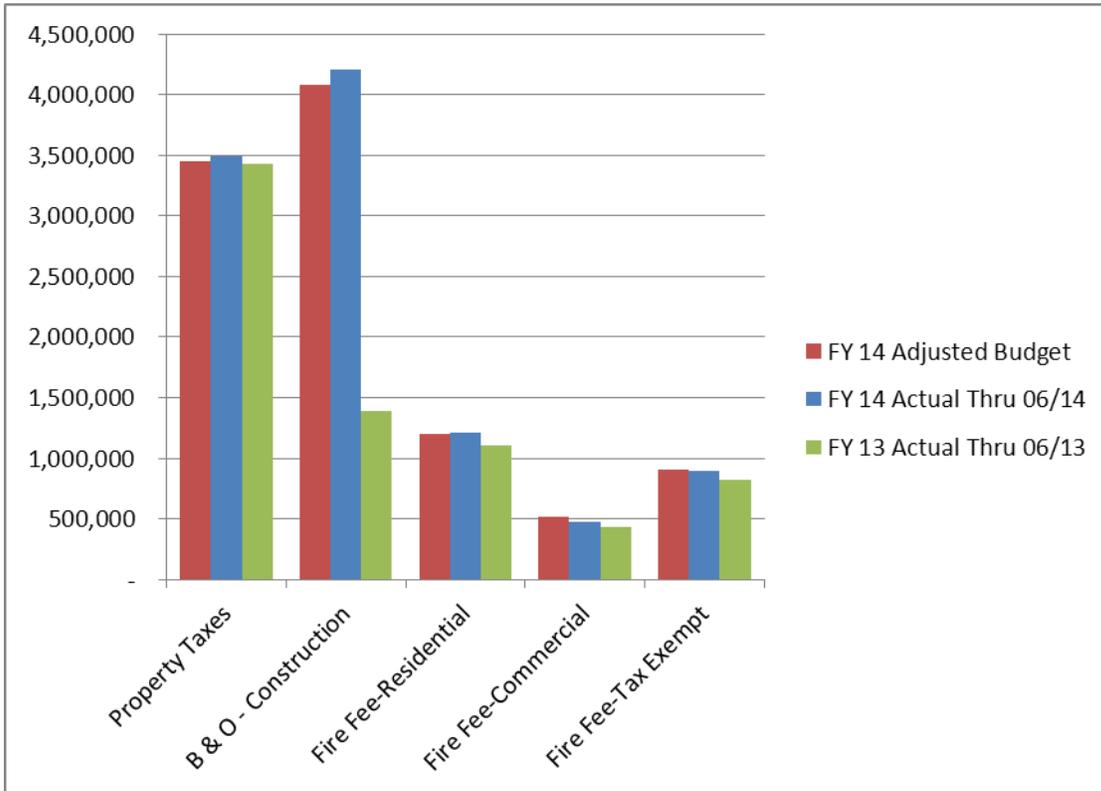


Chart #2
Regular B&O Taxes

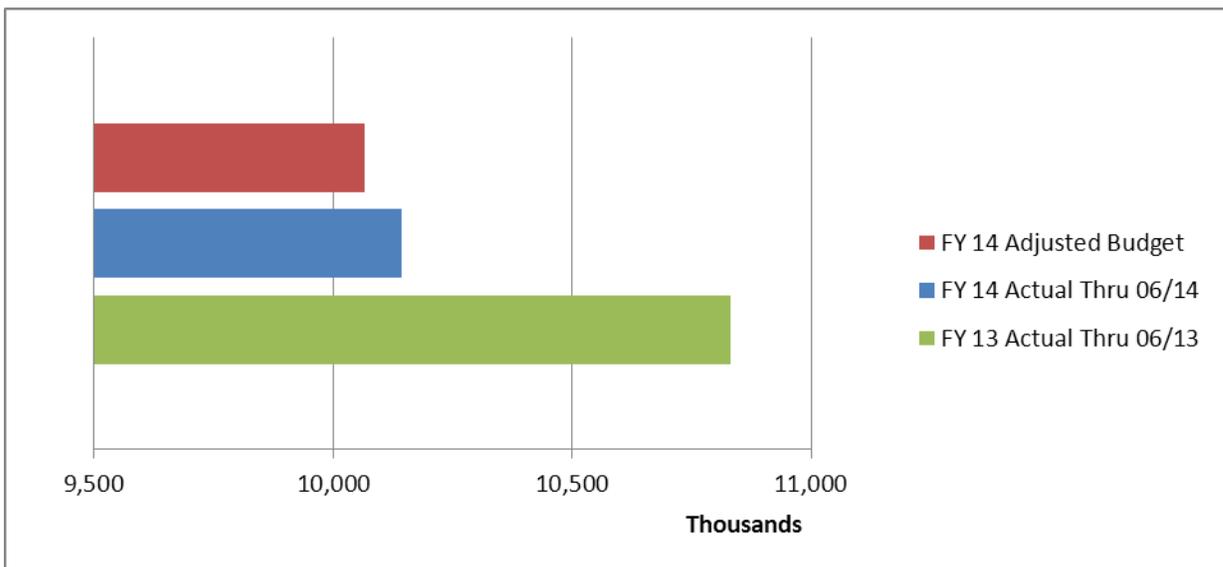


Chart #3
Major Expenditures – Actual – Through June 30, 2014

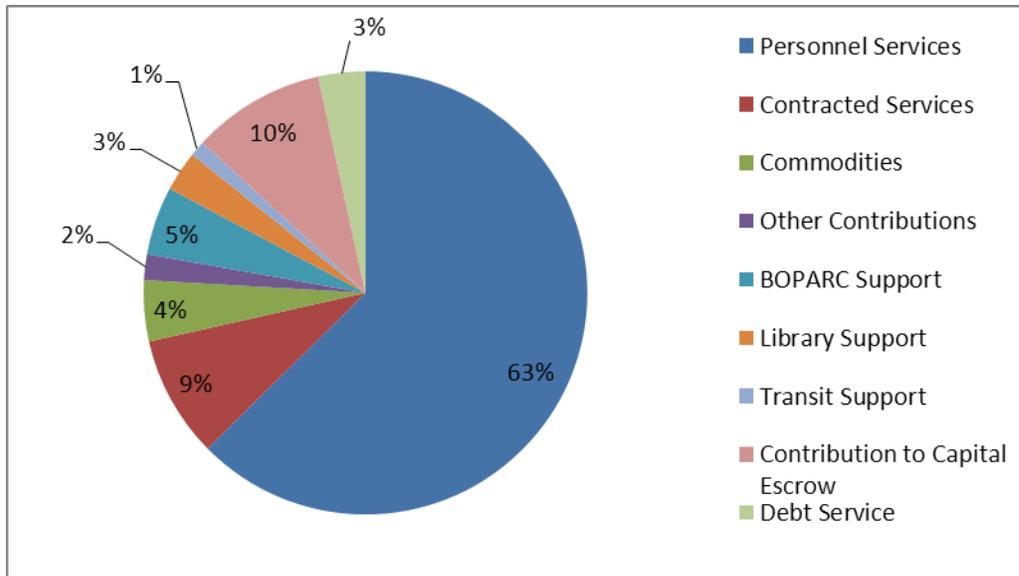
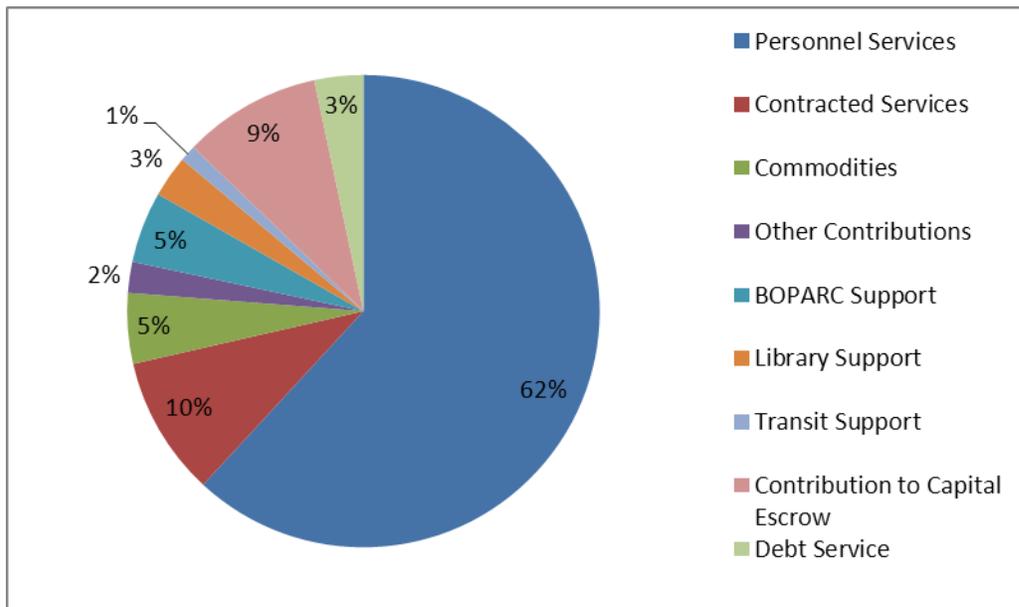


Chart #4
Major Expenditures – Amended Budgeted – Fiscal Year 2014



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

General 1 of 7

DESCRIPTION	ACTUAL Through 6/30/14 2013-14	AMENDED BUDGET 2013-14	ACTUAL Through 6/30/13 2012-13	ACTUAL Vs BUDGET 2013-14	Current Vs Prior Percent Variance
TOTAL REVENUE	25,577,133.03	25,428,785.00	24,419,196.47	100.58%	104.74%
TOTAL EXPENDITURES	25,264,312.35	25,948,785.00	24,067,235.07	97.36%	104.97%
NET CHANGE	312,820.68	(520,000.00)	351,961.40		

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

General 2 of 7

DESCRIPTION	ACTUAL Through 6/30/14 2013-14	AMENDED BUDGET 2013-14	ACTUAL Through 6/30/13 2012-13	ACTUAL Vs BUDGET 2013-14	Current Vs Prior Percent Variance
TAXES	21,222,465.83	20,977,902.00	19,013,474.18	101.17%	111.62%
LICENSES AND PERMITS	290,686.83	299,500.00	288,382.24	97.06%	100.80%
INTERGOVERNMENTAL	398,590.41	385,781.00	400,268.81	103.32%	99.58%
CHARGES FOR SERVICES	2,555,151.88	2,620,515.00	2,311,620.25	97.51%	110.54%
INTERFUND CHARGES	75,470.53	72,088.00	88,783.98	104.69%	85.00%
FINES AND FORFEITURES	533,959.94	530,000.00	617,286.02	100.75%	86.50%
MISCELLANEOUS	365,323.21	407,799.00	546,072.89	89.58%	66.90%
OTHER FINANCIAL SOURCES	135,484.40	135,200.00	1,153,308.10	100.21%	11.75%
TOTAL REVENUE	25,577,133.03	25,428,785.00	24,419,196.47	100.58%	104.74%

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

General 3 of 7

DESCRIPTION	ACTUAL Through 6/30/14 2013-14	AMENDED BUDGET 2013-14	ACTUAL Through 6/30/13 2012-13	ACTUAL Vs BUDGET 2013-14	Current Vs Prior Percent Variance
TAXES:					
Property Taxes	3,494,000.63	3,446,902.00	3,431,075.17	101.37%	101.83%
Prior Year Taxes	204,151.86	225,000.00	193,963.82	90.73%	105.25%
Supplemental Taxes	41,866.58	32,000.00	42,433.30	130.83%	98.66%
Tax Loss Restoration Dis	-	-	843.40	N/A	0.00%
Tax Interest & Penalties	30,242.91	27,000.00	27,398.08	112.01%	110.38%
Gas & Oil Severance Tax	-	27,000.00	27,886.39	0.00%	0.00%
Electric Utility Tax	438,301.71	420,000.00	424,777.49	104.36%	103.18%
Gas Utility Tax	245,329.64	230,000.00	232,401.64	106.67%	105.56%
MUB Utility Tax	128,183.79	125,000.00	129,083.89	102.55%	99.30%
Telephone Utility Tax	192,985.55	193,000.00	202,618.13	99.99%	95.25%
Motor Carriers Tax	42,352.99	44,000.00	40,206.98	96.26%	105.34%
B & O Taxes	10,142,644.20	10,065,000.00	10,830,557.47	100.77%	93.65%
B & O - Construction	4,211,767.42	4,080,000.00	1,393,948.91	103.23%	302.15%
Liquor Taxes	584,129.27	580,000.00	593,704.85	100.71%	98.39%
Animal Taxes	4,906.13	4,500.00	5,044.05	109.03%	97.27%
Hotel/Motel Taxes	858,160.02	880,000.00	892,948.92	97.52%	96.10%
Amusement Taxes	11,423.58	12,500.00	3,625.50	91.39%	315.09%
Video Lottery Tax	103,218.62	102,000.00	113,572.99	101.19%	90.88%
Cable TV Taxes	403,519.71	400,000.00	385,164.67	100.88%	104.77%
IRP Trucks Fee	68,897.73	64,000.00	19,770.34	107.65%	348.49%
Gaming Income	16,383.49	20,000.00	22,448.19	81.92%	72.98%
TOTAL TAXES	21,222,465.83	20,977,902.00	19,013,474.18	101.17%	111.62%
LICENSES AND PERMITS:					
Business Licenses	62,079.78	70,000.00	65,461.43	88.69%	94.83%
Contractors Registration	82,220.00	83,000.00	78,702.50	99.06%	104.47%
Building Permits	143,090.05	144,000.00	140,632.81	99.37%	101.75%
Sign Permits	309.00	1,000.00	278.00	30.90%	111.15%
Excavation Permits	-	1,500.00	-	0.00%	N/A
Miscellaneous Permits	1,171.00	-	1,410.00	N/A	83.05%
Franchise Agreements	1,817.00	-	1,897.50	N/A	95.76%
TOTAL LICENSES AND PERMITS	290,686.83	299,500.00	288,382.24	97.06%	100.80%
INTERGOVERNMENTAL:					
Grant - Police Personnel	370,288.91	349,301.00	390,603.81	106.01%	94.80%
Grant - Police Equip.	4,901.50	-	1,457.00	N/A	336.41%
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	398,590.41	385,781.00	400,268.81	103.32%	99.58%

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

General 4 of 7

DESCRIPTION	ACTUAL Through 6/30/14 2013-14	AMENDED BUDGET 2013-14	ACTUAL Through 6/30/13 2012-13	ACTUAL Vs BUDGET 2013-14	Current Vs Prior Percent Variance
CHARGE FOR SERVICES:					
Electrical Inspection	-	-	-	N/A	N/A
Housing Inspection	60,975.00	59,000.00	44,145.00	103.35%	138.12%
Animal Control Fees	-	-	-	N/A	N/A
Site Plan Review Fees	10,198.00	6,100.00	9,466.00	167.18%	107.73%
Fire Fee-Residential	1,212,353.19	1,204,000.00	1,106,368.32	100.69%	109.58%
Fire Fee-Commercial	477,601.01	522,551.00	437,681.06	91.40%	109.12%
Fire Fee-Tax Exempt	900,651.49	906,764.00	825,401.62	99.33%	109.12%
Fire Fee Penalty	23,389.13	13,600.00	18,115.27	171.98%	129.11%
Discounts on Fire Fees	(85,762.50)	(94,000.00)	(85,037.82)	91.24%	100.85%
Adjustment on Fire Fees	(45,753.44)	-	(46,119.20)	N/A	99.21%
Credit Card Service Fee	-	-	-	N/A	N/A
False Alarm Fees	1,500.00	2,500.00	1,600.00	60.00%	93.75%
TOTAL CHARGES FOR SERVICES	2,555,151.88	2,620,515.00	2,311,620.25	97.51%	110.54%
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	22,400.00	16,800.00	33,600.00	133.33%	66.67%
Capital Escrow-Payroll Reimb.	-	-	-	N/A	N/A
Gas & Fuel Charges	28,670.53	30,888.00	30,783.98	92.82%	93.13%
TOTAL INTERFUND CHARGES	75,470.53	72,088.00	88,783.98	104.69%	85.00%
FINES AND FORFEITURES:					
Court Fines	533,959.94	530,000.00	617,286.02	100.75%	86.50%
TOTAL FINES AND FORFEITURES	533,959.94	530,000.00	617,286.02	100.75%	86.50%
MISCELLANEOUS:					
Rental Income	9,833.60	9,535.00	9,933.33	103.13%	99.00%
Earned Interest	11,341.50	8,000.00	7,438.89	141.77%	152.46%
Mon. Co.Fuel Reimb.	189,613.54	248,664.00	239,349.67	76.25%	79.22%
Sale of Fixed Assets	3,275.00	2,500.00	142,109.30	131.00%	2.30%
Sale of Materials	-	-	-	N/A	N/A
Insurance Claims	10,835.87	7,000.00	10,963.37	154.80%	98.84%
Suit Fees	-	-	-	N/A	N/A
Accident Reports	8,076.25	8,000.00	8,421.50	100.95%	95.90%
Public Works - Misc.	13,850.38	2,000.00	5,822.45	692.52%	237.88%
Returned Checks	218.92	100.00	190.00	218.92%	115.22%
Miscellaneous	8,677.20	10,000.00	9,096.02	86.77%	95.40%
Police - Misc.	84,899.71	101,000.00	83,927.09	84.06%	101.16%
Fire Dept. Misc.	24,701.24	11,000.00	28,821.27	224.56%	85.70%
TOTAL MISCELLANEOUS	365,323.21	407,799.00	546,072.89	89.58%	66.90%
OTHER FINANCIAL SOURCES:					
Cont. Other Enties	12,284.40	12,000.00	13,308.10	102.37%	92.31%
Cont. From Other Funds	123,200.00	123,200.00	140,000.00	100.00%	88.00%
Capital Lease Proceeds	-	-	1,000,000.00	N/A	0.00%
TOTAL OTHER FIN. SOURCES	135,484.40	135,200.00	1,153,308.10	100.21%	11.75%
TOTAL REVENUE	25,577,133.03	25,428,785.00	24,419,196.47	100.58%	104.74%

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

General 5 of 7

DESCRIPTION	ACTUAL Through 6/30/14 2013-14	AMENDED BUDGET 2013-14	ACTUAL Through 6/30/13 2012-13	ACTUAL Vs BUDGET 2013-14	Current Vs Prior Percent Variance
MAYOR	10,278.39	12,708.00	10,143.97	80.88%	101.33%
CITY COUNCIL	53,174.75	55,456.00	56,398.32	95.89%	94.28%
CITY MANAGER	507,213.42	528,785.00	567,733.89	95.92%	89.34%
FINANCE	727,404.58	768,855.00	726,270.50	94.61%	100.16%
CITY CLERK	163,522.96	178,058.00	169,741.58	91.84%	96.34%
MUNICIPAL COURT	227,174.49	237,128.00	236,735.73	95.80%	95.96%
CITY ATTORNEY	284,103.59	290,784.00	293,632.91	97.70%	96.75%
ENGINEERING	465,671.62	472,611.00	457,159.72	98.53%	101.86%
PERSONNEL	43,482.01	47,316.00	51,619.39	91.90%	84.24%
CODE ENFORCEMENT	899,073.10	950,115.00	846,667.64	94.63%	106.19%
PLANNING	204,557.25	215,520.00	193,502.97	94.91%	105.71%
ELECTIONS	-	-	18,830.51	N/A	0.00%
INFORMATION TECHNOLOGY	165,543.10	191,753.00	178,178.24	86.33%	92.91%
CITY HALL & BUILDINGS	471,530.26	531,502.00	482,326.00	88.72%	97.76%
POLICE	6,775,427.82	6,841,076.00	6,628,245.31	99.04%	102.22%
FIRE	4,405,112.70	4,419,129.00	4,403,051.23	99.68%	100.05%
ANIMAL CONTROL	38,245.00	38,245.00	37,130.76	100.00%	103.00%
STREET	2,239,527.35	2,433,217.00	2,244,532.96	92.04%	99.78%
SIGNS AND SIGNALS	595,329.55	638,206.00	616,295.52	93.28%	96.60%
EQUIPMENT MAINTENANCE	785,376.72	803,079.00	777,846.28	97.80%	100.97%
URBAN LANDSCAPE	120,257.05	130,451.00	-	92.19%	N/A
CONTRIBUTIONS	444,108.01	454,745.00	423,819.45	97.66%	104.79%
OPERATING TRANSFERS	5,638,198.63	5,710,046.00	4,647,372.19	98.74%	121.32%
TOTAL EXPENDITURES	25,264,312.35	25,948,785.00	24,067,235.07	97.36%	104.97%

CITY OF MORGANTOWN
GENERAL FUND
SUMMARY OF EXPENDITURES BY EXPENDITURE TYPE

General 6 of 7

DESCRIPTION	ACTUAL Through 6/30/14 2013-14	AMENDED BUDGET 2013-14	ACTUAL Through 6/30/13 2012-13	ACTUAL Vs BUDGET 2013-14	Current Vs Prior Percent Variance
PERSONNEL SERVICES:					
Official Salaries and Wages	43,050.00	44,400.00	43,900.00	96.96%	98.06%
Salaries and Wages	9,313,113.62	9,451,896.00	9,268,920.93	98.53%	100.48%
Car Allowance	-	-	3,750.00	N/A	0.00%
Social Security	255,918.16	271,186.00	254,655.29	94.37%	100.50%
Health and Life Insurance	3,358,818.50	3,359,021.00	3,271,117.50	99.99%	102.68%
Police & Fire Pension Funds	1,251,954.00	1,251,954.00	1,170,050.04	100.00%	107.00%
Employees Retirement	535,037.51	576,859.00	491,211.62	92.75%	108.92%
ICMA Retirement	7,672.87	7,904.00	8,445.05	97.08%	90.86%
Medicare	146,551.42	153,151.00	146,725.13	95.69%	99.88%
Overtime	901,912.41	936,507.00	958,592.17	96.31%	94.09%
TOTAL PERSONNEL SERVICES	15,814,028.49	16,052,878.00	15,617,367.73	98.51%	101.26%
CONTRACTED SERVICES:					
Telephone	140,747.98	147,390.00	152,544.13	95.49%	92.27%
Printing & Copying	8,650.41	12,150.00	4,061.50	71.20%	212.99%
Public Information	90.92	4,666.00	1,758.47	1.95%	5.17%
Utilities	464,805.22	503,700.00	485,935.21	92.28%	95.65%
Travel & Training	83,301.23	118,922.00	83,103.09	70.05%	100.24%
Tuition and Training	11,647.00	12,000.00	12,507.00	97.06%	93.12%
Building & Grounds Maintenance	57,175.89	68,350.00	48,915.26	83.65%	116.89%
Equipment Maintenance	53,135.00	67,801.00	55,260.35	78.37%	96.15%
Street Lights Maintenance	9,678.76	11,000.00	6,634.80	87.99%	145.88%
Traffic Signals Maintenance	17.69	5,000.00	514.34	0.35%	3.44%
Vehicle Maintenance	267,625.11	281,800.00	216,126.22	94.97%	123.83%
Postage	30,305.09	39,300.00	28,440.53	77.11%	106.56%
Building Rental	-	900.00	1,879.32	0.00%	0.00%
Equipment Rental	9,746.36	12,800.00	15,129.06	76.14%	64.42%
Advertising	10,865.09	16,130.00	12,826.58	67.36%	84.71%
Employee Assistance	1,235.80	1,500.00	379.36	82.39%	325.76%
Fire Prevention	9,955.76	10,000.00	9,763.08	99.56%	101.97%
Wellness	4,992.27	5,000.00	7,218.45	99.85%	69.16%
Dues and Subscriptions	36,113.91	41,650.00	39,838.33	86.71%	90.65%
Professional Fees	77,285.63	98,075.00	113,222.71	78.80%	68.26%
Environmental	16,568.48	18,425.00	14,058.99	89.92%	117.85%
Audit Costs	10,082.00	10,100.00	9,910.00	99.82%	101.74%
Laundry and Cleaning	21,574.69	24,650.00	22,714.36	87.52%	94.98%
Workers Compensation	418,360.46	423,081.00	411,286.77	98.88%	101.72%
Property & Liability Insurance	291,531.14	293,362.00	286,941.80	99.38%	101.60%
Unemployment	9,591.00	12,700.00	2,709.72	75.52%	353.95%
Court Costs	415.80	1,000.00	191.00	41.58%	217.70%
Contracted Services	164,579.47	184,445.00	176,521.81	89.23%	93.23%
Bank Charges	3,444.87	3,350.00	3,145.61	102.83%	109.51%
Credit Card Charges	11,795.18	15,000.00	11,870.44	78.63%	99.37%
Investigation Costs	1,673.97	5,000.00	463.21	33.48%	361.38%
Towing Costs	2,733.54	3,700.00	1,653.00	73.88%	165.37%
Crime Prevention	3,084.85	5,000.00	3,559.93	61.70%	86.65%
Recruitment Costs	-	-	5,517.31	N/A	0.00%
Civil Service	9,606.23	18,000.00	27,330.79	53.37%	35.15%
WV DMV/CDL Testing	680.00	1,000.00	-	68.00%	N/A
TOTAL CONTRACTED SERVICES	2,243,096.80	2,476,947.00	2,273,932.53	90.56%	98.64%

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

General 7 of 7

DESCRIPTION	ACTUAL Through 6/30/14 2013-14	AMENDED BUDGET 2013-14	ACTUAL Through 6/30/13 2012-13	ACTUAL Vs BUDGET 2013-14	Current Vs Prior Percent Variance
COMMODITIES:					
Fire Supplies/Clothing	30,615.94	32,000.00	31,136.99	95.67%	98.33%
Hand Tools	11,284.20	13,200.00	11,700.37	85.49%	96.44%
Salt	34,059.27	77,900.00	30,029.56	43.72%	113.42%
Street Marker Materials	4,068.95	9,250.00	1,830.59	43.99%	222.28%
Marking Paint Supplies	10,819.92	11,000.00	10,815.16	98.36%	100.04%
Traffic Sign Materials	18,581.68	20,000.00	14,604.05	92.91%	127.24%
Construction Supplies	3,463.05	7,500.00	5,540.57	46.17%	62.50%
Civic Promotion	982.33	2,000.00	487.61	49.12%	201.46%
Tool Allowance	4,500.00	4,500.00	3,675.00	100.00%	122.45%
Office Supplies	49,735.60	59,450.00	57,774.06	83.66%	86.09%
Computer Supplies	4,059.90	5,650.00	810.20	71.86%	501.10%
Investigative Supplies	3,956.49	6,000.00	6,861.49	65.94%	57.66%
Firearms Supplies	17,528.70	18,000.00	14,731.71	97.38%	118.99%
Janitorial Supplies	31,326.72	36,600.00	32,923.82	85.59%	95.15%
Photography Supplies	4,704.62	4,250.00	2,584.00	110.70%	182.07%
Emergency	-	250.00	-	0.00%	N/A
Mechanic/Garage Supplies	18,652.70	21,700.00	21,415.52	85.96%	87.10%
Operating Supplies	22,805.89	25,600.00	2,834.26	89.09%	804.65%
Litter Supplies	3,032.40	3,100.00	1,819.44	97.82%	166.67%
Vehicle Supplies	285,425.29	286,249.00	274,948.68	99.71%	103.81%
Uniform Purchases	87,421.58	94,350.00	95,082.86	92.66%	91.94%
Mon County Fuel	263,903.96	265,156.00	266,783.39	99.53%	98.92%
Care of Prisoners-County	12,816.20	20,050.00	20,286.40	63.92%	63.18%
Hydrant Rental	43,399.92	43,404.00	43,399.92	99.99%	100.00%
Safety Equipment	9,108.55	10,000.00	8,897.45	91.09%	102.37%
Sidewalk Repair Materials	3,211.31	10,000.00	5,175.02	32.11%	62.05%
Street Repair Materials	56,637.78	60,000.00	42,245.02	94.40%	134.07%
Guard Rail Supplies	1,000.00	2,500.00	2,766.95	40.00%	36.14%
TOTAL COMMODITIES	1,037,102.95	1,149,659.00	1,011,160.09	90.21%	102.57%
CAPITAL OUTLAY:					
Equipment	52,532.47	69,010.00	89,270.99	76.12%	58.85%
K-9 Equipment	4,271.00	4,000.00	2,698.09	106.78%	158.30%
Grant Expenditures	30,974.00	31,500.00	1,614.00	98.33%	1919.08%
Lease Payment-Public Safety Bldg.	260,388.00	260,388.00	193,033.52	100.00%	134.89%
Lease Payment-Energy Efficiency	139,139.21	139,466.00	141,731.04	99.77%	98.17%
Lease Payment - Equipment	153,605.12	153,605.00	-	100.00%	N/A
TOTAL CAPITAL OUTLAY	640,909.80	657,969.00	428,347.64	97.41%	149.62%
CONTRIBUTIONS:					
Contingencies	-	63,041.00	-	0.00%	N/A
BOPARC Support	1,047,309.00	1,047,309.00	1,076,953.00	100.00%	97.25%
Library Support	740,518.00	740,518.00	753,569.00	100.00%	98.27%
Transit Support	291,500.00	291,500.00	291,500.00	100.00%	100.00%
Contribution to Capital Escrow	2,450,000.00	2,450,000.00	1,635,704.00	100.00%	149.78%
Contribution to MPO	18,000.00	18,000.00	18,000.00	100.00%	100.00%
Contribution to Building Commission	311,633.92	313,719.00	328,719.00	99.34%	94.80%
Greater Morgantown CVB	429,363.01	440,000.00	409,074.45	97.58%	104.96%
Region VI Dues	14,745.00	14,745.00	14,745.00	100.00%	100.00%
BOPARC - Hotel Occ Tax	214,681.50	220,000.00	204,537.13	97.58%	104.96%
BOPARC-Amusement Tax	11,423.88	12,500.00	3,625.50	91.39%	315.10%
TOTAL CONTRIBUTIONS	5,529,174.31	5,611,332.00	4,736,427.08	98.54%	116.74%
TOTAL EXPENDITURES	25,264,312.35	25,948,785.00	24,067,235.07	97.36%	104.97%

CAPITAL ESCROW EXPENSES

PROJECT	Current Approved/ Carryover Budget	Expenditures Period	Unexpended/ (overexpended)	Percentage Used/Paid	Percentage Available
	FY 2013/2014	Ending 6/30/14	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	10,221	114,779	8.18%	91.82%
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	107,270	92,730	53.64%	46.36%
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	1,537	31	98.02%	1.98%
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	10,652	109,348	8.88%	91.12%
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%
Farmers Market Pavillion	1,000	784	216	78.40%	21.60%
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	19,600	400	98.00%	2.00%
Paving 2014	275,000	16,836	258,164	6.12%	93.88%
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	2,378,996	487,400	1,891,596	20.49%	79.51%

CAPITAL ESCROW EXPENSES

PROJECT	Current Approved/ Carryover Budget FY 2013/2014	Expenditures Period Ending 6/30/14	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	259,440	30,528	228,912	11.77%	88.23%
Land & Water Grant	0	-298	298	N/A	-100.00%
Urban Forestry	17,277	11,132	6,145	64.43%	35.57%
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	32,500	0	100.00%	0.00%
MRTC - BOPARC	26,749	20,300	6,449	75.89%	24.11%
Total Contributions-City Related	612,012	367,272	244,740	60.01%	39.99%
Contributions - NonProfit Commitments					
Sunnyside Up	87,500	87,500	0	100.00%	0.00%
Main Street	45,000	45,000	0	100.00%	0.00%
Botanic Gardens-Dam Breach (MUB)	60,000	0	60,000	0.00%	100.00%
YCF Arts & Culture	30,000	30,000	0	100.00%	0.00%
Eastwood Elm-Mon BOE	50,000	0	50,000	0.00%	100.00%
Total Contributions - NonProfit Commitments	272,500	162,500	110,000	59.63%	40.37%
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	10,000	0	100.00%	0.00%
Celebration of America	4,000	4,000	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	48,500	41,500	7,000	85.57%	14.43%
TOTAL ALL CONTRIBUTIONS	933,012	571,272	361,740	61.23%	38.77%
Contingency	114,361	0	114,361	0.00%	100.00%
TOTAL ALL ACTIVITIES	3,426,369	1,058,672	2,367,697	30.90%	69.10%

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

Airport 1 of 4

DESCRIPTION	ACTUAL Through 6/30/2014 2013-14	AMENDED BUDGET 2013-14	ACTUAL Through 6/30/2013 2012-13	ACTUAL Vs BUDGET 2013-14	Current Vs Prior Percent Variance
CHARGES FOR SERVICES	2,269,725.49	2,621,672.00	2,316,446.97	86.58%	97.98%
INTERGOVERNMENTAL	15,000.00	15,000.00	1,450,455.49	100.00%	1.03%
MISCELLANEOUS	18,439.86	17,600.00	8,788.17	104.77%	209.83%
TOTAL REVENUE	2,303,165.35	2,654,272.00	3,775,690.63	86.77%	61.00%
EXPENDITURES:					
PERSONNEL SERVICES	673,193.40	683,022.00	680,527.34	98.56%	98.92%
CONTRACTED SERVICES	414,459.11	415,742.00	373,812.69	99.69%	110.87%
COMMODITIES	1,268,936.76	1,518,450.00	1,393,135.71	83.57%	91.08%
CAPITAL OUTLAY	5,825.28	-	1,113,413.45	N/A	0.52%
CONTRIBUTIONS/DEBT SERVICE	16,674.37	37,058.00	17,328.09	45.00%	96.23%
TOTAL EXPENDITURES	2,379,088.92	2,654,272.00	3,578,217.28	89.63%	66.49%
NET INCOME (LOSS)	(75,923.57)	-	197,473.35		

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

Airport 2 of 4

DESCRIPTION	ACTUAL Through 6/30/2014 2013-14	AMENDED BUDGET 2013-14	ACTUAL Through 6/30/2013 2012-13	ACTUAL Vs BUDGET 2013-14	Current Vs Prior Percent Variance
CHARGES FOR SERVICES:					
Hangar Rents	121,456.63	119,277.00	116,604.36	101.83%	104.16%
Commissions	1.58	-	-	N/A	N/A
Jet Fuel - Retail	1,211,528.83	1,494,000.00	1,396,838.23	81.09%	86.73%
Jet Fuel - Mil w/Prist	205,153.64	291,000.00	198,411.36	70.50%	103.40%
Fuel - Avgas	214,232.95	315,000.00	227,437.50	68.01%	94.19%
Oil & Prist	875.40	1,000.00	956.00	87.54%	91.57%
Catering	6.00	200.00	3.00	3.00%	200.00%
Pilot Supplies	1,883.33	1,300.00	1,496.87	144.87%	125.82%
Airline Landing Fees	96,461.05	76,607.00	69,838.71	125.92%	138.12%
De-Icing	109,479.52	37,500.00	42,353.74	291.95%	258.49%
Office Rent	240,643.19	212,425.00	189,165.92	113.28%	127.21%
Restaurant Rent	7,829.52	18,000.00	16,583.50	43.50%	47.21%
Other Rent	180.00	-	480.00	N/A	37.50%
Interspace Advertising	9,216.40	6,243.00	7,496.40	147.63%	122.94%
Car Rental Commissions	41,375.59	38,180.00	38,540.08	108.37%	107.36%
Car Rental Agencies	4,000.00	4,440.00	3,840.00	90.09%	104.17%
Airport Vending	5,401.86	6,500.00	6,401.30	83.11%	84.39%
TOTAL CHARGES FOR SERVICES	2,269,725.49	2,621,672.00	2,316,446.97	86.58%	97.98%
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	0.00%
AIP Support	-	-	1,185,455.49	N/A	0.00%
TOTAL INTERGOVERNMENTAL	15,000.00	15,000.00	1,450,455.49	100.00%	1.03%
MISCELLANEOUS:					
Earned Interest	60.68	100.00	49.37	60.68%	122.91%
Miscellaneous	18,379.18	17,500.00	8,738.80	105.02%	210.32%
TOTAL MISCELLANEOUS	18,439.86	17,600.00	8,788.17	104.77%	209.83%
TOTAL REVENUE	2,303,165.35	2,654,272.00	3,775,690.63	86.77%	61.00%

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

Airport 3 of 4

DESCRIPTION	ACTUAL Through 6/30/2014 2013-14	AMENDED BUDGET 2013-14	ACTUAL Through 6/30/2013 2012-13	ACTUAL Vs BUDGET 2013-14	Current Vs Prior Percent Variance
PERSONNEL SERVICES:					
Salaries and Wages	374,633.55	418,019.00	398,814.04	89.62%	93.94%
Social Security	26,557.21	27,157.00	26,552.81	97.79%	100.02%
Health and Life Insurance	150,933.00	153,150.00	154,413.00	98.55%	97.75%
Employees Retirement	56,714.43	58,344.00	51,076.78	97.21%	111.04%
Medicare	6,210.94	6,352.00	6,209.93	97.78%	100.02%
Overtime	58,144.27	20,000.00	33,681.06	290.72%	172.63%
Vacation & Sick Leave Adjustment	-	-	9,779.72	N/A	0.00%
TOTAL PERSONNEL SERVICES	673,193.40	683,022.00	680,527.34	98.56%	98.92%
CONTRACTED SERVICES:					
Telephone	22,400.29	16,000.00	15,701.36	140.00%	142.66%
Utilities	115,901.94	118,500.00	117,697.15	97.81%	98.47%
Travel & Training	4,294.27	4,500.00	4,080.99	95.43%	105.23%
Building & Grounds Maintenance	17,753.17	20,000.00	15,277.17	88.77%	116.21%
Hangar Maintenance	-	10,000.00	-	0.00%	N/A
Airfield Maintenance	48,830.55	15,000.00	14,687.23	325.54%	332.47%
Equipment Maintenance	26,078.18	19,000.00	17,815.60	137.25%	146.38%
Vehicle Maintenance	6,660.85	9,000.00	6,756.24	74.01%	98.59%
Postage	391.55	300.00	443.20	130.52%	88.35%
Equipment Rental	21,315.36	38,855.00	-	54.86%	N/A
Advertising	30,836.41	20,000.00	26,288.33	154.18%	117.30%
Dues and Subscriptions	1,433.31	1,000.00	1,316.54	143.33%	108.87%
Audit Costs	2,400.00	2,300.00	2,300.00	104.35%	104.35%
Workers Compensation	13,066.60	15,683.00	15,829.01	83.32%	82.55%
Property & Liability Insurance	54,391.63	57,921.00	53,061.56	93.91%	102.51%
Unemployment	-	-	-	N/A	N/A
Contracted Services	22,926.84	26,400.00	43,815.78	86.84%	52.33%
Fire Service Fees	6,281.94	6,283.00	5,710.84	99.98%	110.00%
Bank Charges	19,496.22	35,000.00	33,031.69	55.70%	59.02%
TOTAL CONTRACTED SERVICES	414,459.11	415,742.00	373,812.69	99.69%	110.87%
COMMODITIES:					
Small Tools/Equipment	338.77	500.00	-	67.75%	N/A
Office Supplies	3,036.50	4,750.00	2,275.55	63.93%	133.44%
Janitorial Supplies	4,681.45	9,000.00	4,136.30	52.02%	113.18%
Concession Supplies	2,907.31	4,000.00	3,529.74	72.68%	82.37%
Operating Supplies	4.79	-	-	N/A	N/A
Vehicle Supplies	26,704.66	5,000.00	17,356.42	534.09%	153.86%
Uniform Purchases	1,739.84	5,200.00	87.07	33.46%	1998.21%
Fuel Purchased	1,001,948.21	1,222,000.00	1,129,520.20	81.99%	88.71%
Avgas Purchased	162,429.51	239,000.00	203,270.55	67.96%	79.91%
Oil and Prist	52,278.78	17,000.00	21,072.92	307.52%	248.09%
Catering Supplies	498.72	1,000.00	594.24	49.87%	83.93%
Pilot Supplies	2,368.22	1,000.00	1,292.72	236.82%	183.20%
Admin Charges by Other Funds	10,000.00	10,000.00	10,000.00	100.00%	100.00%
TOTAL COMMODITIES	1,268,936.76	1,518,450.00	1,393,135.71	83.57%	91.08%

CITY OF MORGANTOWN
AIRPORT FUND
DETAIL OF EXPENDITURES - CONTINUED

Airport 4 of 4

DESCRIPTION	ACTUAL Through 6/30/2014 2013-14	AMENDED BUDGET 2013-14	ACTUAL Through 6/30/2013 2012-13	ACTUAL Vs BUDGET 2013-14	Current Vs Prior Percent Variance
CAPITAL OUTLAY:					
Equipment	-	-	1,395.26	N/A	0.00%
Depreciation Expense	-	-	1,106,192.91	N/A	0.00%
Amortization Expense	5,825.28	-	5,825.28	N/A	100.00%
TOTAL CAPITAL OUTLAY	5,825.28	-	1,113,413.45	N/A	0.52%
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	2,379,088.92	2,654,272.00	3,578,217.28	89.63%	66.49%