

City of Morgantown

Finance Department

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MEMO

DATE: October 26, 2012

TO: Mayor, City Council and City Manager

FROM: Joseph R. Sabatelli, CPA 
Finance Director

RE: First Quarter FY2013 Budget and Financial Report

The first quarter 2013 budget analysis includes activity during the period July 1, 2012 through September 30, 2012 for the General and Airport Funds' revenues and expenses and the Capital Escrow Fund expenses. While reviewing the reports and reading my analysis, a few pertinent items should be remembered. The balances included in the following reports will reflect differences between year-end financial reporting (June 30, 2012) and standard reporting (quarterly reports), and therefore these reports may not be completely indicative of the actual financial condition of the City of Morgantown as it relates to these Funds. Unexpended amounts do not necessarily mean that the cash is on hand and available for immediate payment, and requires constant monitoring of receipts and disbursements by the Department of Finance staff. The amounts indicated as "Budget" include the most recent budget adjustments approved by Council through September 30, 2012 along with reallocations requested by department heads within their respective departments and approved by the Department of Finance.

Capital Escrow Fund:

The Capital Escrow Fund report includes amounts to be provided as contributions to other agencies as well as projects and capital equipment to be purchased. Many projects and activities span both the previous and current fiscal years, while others included in the budget approved in March 2012 were completed prior to the end of the fiscal year ending June 30, 2012. As stated above, remaining budget balances are not indicative of actual cash on hand and available to pay towards projects. The Capital Escrow Fund receives the majority of its revenue as a contribution from the General Fund, namely one-time B&O revenues from construction projects over \$5,000,000; however, some funding comes from outside sources such as grants and other contributions towards projects. With certain funding sources, it is expected that the Capital Escrow Fund must pay for

and complete certain projects and be reimbursed for these expenditures, but due to unexpected delays in the receipt of this funding, more specifically the Land and Water Grant for Jerome Park and the USDA Grant and donations received by Main Street Morgantown for the Morgantown Market Place, coupled with delays in large scale projects and the start of the Airport Access Road of which funds are provided from the Capital Escrow Fund, other projects will likely be delayed or need to be cancelled all together, to and including contributions to local agencies. The nature of the Capital Escrow Fund is the funding of capital projects; however, over the years it has also migrated to include the funding of some local agencies and projects, therefore expenditures cannot be easily compared from year to year.

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 September 30, 2012, 32.66% of the adjusted budgeted revenue has been received. The largest revenue for the City is the Business and Occupation Taxes, which are approximately half of all revenues to be collected. 23.70% of adjusted budgeted B&O Taxes and 9.86% of adjusted budgeted B&O – Construction Taxes were collected, which is a 4.71% decrease in standard B&O taxes from the same period the previous. A portion of this decrease can be directly related to a large B&O Tax payment made on the last day of the prior year period ending September 30, 2011 that was the combination of several prior quarters due and paid in one lump amount, which causes a slight distortion in the comparison. This was taken into account for revenue projection purposes. As noted, B&O - Construction Taxes account for the one time construction projects with an initial cost of \$5,000,000 or more that take place in the City and thus are not as easily comparable to prior years; however those collections are down 51.96% from the previous year. It should also be noted that all B&O collections by the City during these periods are always one quarter behind, for example collections from July 1 through September 30, 2012 were actually for the tax period April 1 through June 30, 2012, similar to our federal income taxes where we receive income for a calendar year and pay our taxes in the subsequent year. Overall, revenues are down .72% from the same period the previous year.

As required by the City Manager, revenue projections have been included as part of this quarterly report. These projections may NOT be relied upon as counted as accurate because they are just that, simply projections, estimates of what may happen. Most items were conservatively estimated and will likely change as we move throughout the fiscal year. You may note that no amount has been included for B&O Construction revenues. This is due to the frequently changing timelines of the related projects and I am therefore not comfortable putting out ANY number, estimate or not, related to this revenue. I do not, however, expect revenues to meet the currently budgeted amounts for this revenue due in part to delays in some expected projects and issues related taxation of others. Please note that most information is considered confidential and I cannot and will not be speak specifically about various projects.

An item of note are the actual collections conducted through the audit and assessment processes, which amounts to \$134,348.06 in additional hard dollars in hand that is

calculable from actual assessments for the period ending June 30, 2012. Additional amounts have been assessed and are working through the full collections process and are not included in the financial reports as they have not been received. The total amount assessed for this past fiscal year amounted to \$440,328.75. Upon receipt of their assessment, certain returns were filed to provide for actual figures instead of those estimated during the assessment process and therefore the net amount created through this process is \$405,016.59.

Expenses for the period ending September 30, 2012 are 24.52% of approved budgeted amounts, and represent an 11.93% increase of expenditures from the previous year which is an approximate \$621,000 increase. This increase in expenditures is the net effect of activity throughout the quarter however some key areas of increase include advance contributions to BOPARC, the Morgantown Public Library, and the Capital Escrow Fund, contributions that normally are made in October but were made in toward the end of September for this current fiscal year, the combination of which accounted for approximately \$477,000 of the approximately \$621,000 total increase.

Airport Fund:

The Airport Fund, which is an enterprise fund, recoups its costs by charging fees to those utilizing its services. This is similar in nature to the activities of the Morgantown Utility Board, where it charges for the sale of water, sewer and storm sewer services. The goal is not to make a profit, but to charge enough in fees to continue to operate and improve upon operations. The Airport Fund extends some credit to customers however these amounts (accounts receivable) are not fully included in the attached. Certain accrual activity such as amounts payable for fuel purchases was not typically adjusted for until the end of the fiscal year; however, since the start of the monthly and quarterly financial reports, some of these amounts now included in these reports. Therefore, amounts shown for September 30, 2011 quarter may not be directly comparable to the current quarter ending September 30, 2012.

Currently, revenues are 21.96% of those budgeted for the period ending September 30, 2012, which there is a 13.82% decrease from the same period last year. The largest source of revenues for the Airport is fuel sales, of which 22.84% of budgeted revenues have been received, a decrease of 6.54% from the previous year. Conversely, these revenues are associated directly with the cost of fuel purchased, which are 25.37% of that budgeted. Expenditures are 23.97% of budgeted amounts and are up 21.31% from the prior year. As stated above regarding the recording of fuel amounts due, this increase may be directly related to the accrual of fuel amounts payable of \$163,000.

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

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

DESCRIPTION	ACTUAL Through 9/30/12 2012-13	BUDGET 2012-13	ACTUAL Through 9/30/12 2011-12	ACTUAL Vs BUDGET 2012-13	Current Vs Prior Percent Variance
TOTAL REVENUE	7,729,597.91	23,666,153.00	7,790,468.62	32.66%	99.22%
TOTAL EXPENDITURES	5,831,206.22	23,786,153.00	5,209,914.53	24.52%	111.93%
NET CHANGE	<u>1,898,391.69</u>	<u>(120,000.00)</u>	<u>2,580,554.09</u>		

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

DESCRIPTION	ACTUAL Through 9/30/12 2012-13	BUDGET 2012-13	ACTUAL Through 9/30/12 2011-12	ACTUAL Vs BUDGET 2012-13	Current Vs Prior Percent Variance
TAXES	5,122,893.00	19,225,431.00	5,252,916.46	26.65%	97.52%
LICENSES AND PERMITS	100,999.93	330,000.00	131,507.11	30.61%	76.80%
INTERGOVERNMENTAL	14,440.64	437,587.00	14,087.69	3.30%	102.51%
CHARGES FOR SERVICES	2,292,305.37	2,416,800.00	2,252,349.92	94.85%	101.77%
INTERFUND CHARGES	3,253.45	68,200.00	5,600.00	4.77%	58.10%
FINES AND FORFEITURES	145,650.42	620,000.00	123,109.53	23.49%	118.31%
MISCELLANEOUS	45,960.30	416,135.00	8,897.91	11.04%	516.53%
OTHER FINANCIAL SOURCES	4,094.80	152,000.00	2,000.00	2.69%	204.74%
TOTAL REVENUE	7,729,597.91	23,666,153.00	7,790,468.62	32.66%	99.22%

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

DESCRIPTION	ACTUAL Through 9/30/12 2012-13	BUDGET 2012-13	ACTUAL Through 9/30/12 2011-12	ACTUAL Vs BUDGET 2012-13	Current Vs Prior Percent Variance
TAXES:					
Property Taxes	1,591,889.03	3,323,573.00	1,216,517.68	47.90%	130.86%
Prior Year Taxes	75,005.23	170,000.00	238,054.87	44.12%	31.51%
Supplemental Taxes	11,905.27	32,000.00	10,956.25	37.20%	108.66%
Tax Loss Restoration Dis	-	-	-	N/A	N/A
Tax Interest & Penalties	4,525.19	27,000.00	4,153.94	16.76%	108.94%
Gas & Oil Severance Tax	-	26,000.00	-	0.00%	N/A
Electric Utility Tax	88,911.91	390,000.00	94,260.35	22.80%	94.33%
Gas Utility Tax	35,571.80	261,000.00	36,612.28	13.63%	97.16%
MUB Utility Tax	28,311.94	85,000.00	23,000.17	33.31%	123.09%
Telephone Utility Tax	46,036.15	215,000.00	50,439.73	21.41%	91.27%
Motor Carriers Tax	10,160.90	44,000.00	11,659.65	23.09%	87.15%
B & O Taxes	2,488,312.22	10,500,000.00	2,611,400.23	23.70%	95.29%
B & O - Construction	223,751.18	2,268,858.00	465,782.02	9.86%	48.04%
Liquor Taxes	142,153.29	599,000.00	135,230.80	23.73%	105.12%
Animal Taxes	3,520.80	4,500.00	3,885.30	78.24%	90.62%
Hotel/Motel Taxes	240,306.36	735,000.00	214,724.28	32.69%	111.91%
Amusement Taxes	100.92	2,500.00	262.05	4.04%	38.51%
Video Lottery Tax	27,575.60	136,000.00	30,749.32	20.28%	89.68%
Cable TV Taxes	92,399.95	380,000.00	93,623.40	24.32%	98.69%
IRP Trucks Fee	6,653.01	11,000.00	5,621.16	60.48%	118.36%
Gaming Income	5,802.25	15,000.00	5,982.98	38.68%	96.98%
TOTAL TAXES	5,122,893.00	19,225,431.00	5,252,916.46	26.65%	97.52%
LICENSES AND PERMITS:					
Business Licenses	34,892.50	63,000.00	41,999.00	55.38%	83.08%
Contractors Registration	18,960.00	83,000.00	22,245.00	22.84%	85.23%
Building Permits	44,653.93	181,000.00	64,895.61	24.67%	68.81%
Sign Permits	136.00	1,000.00	170.00	13.60%	80.00%
Excavation Permits	-	2,000.00	-	0.00%	N/A
Miscellaneous Permits	460.00	-	300.00	N/A	153.33%
Franchise Agreements	1,897.50	-	1,897.50	N/A	100.00%
TOTAL LICENSES AND PERMITS	100,999.93	330,000.00	131,507.11	30.61%	76.80%
INTERGOVERNMENTAL:					
Grant - Police Personnel	14,440.64	399,587.00	10,892.69	3.61%	132.57%
Grant - Police Equip.	-	2,500.00	269.00	0.00%	0.00%
Grant - Fire Dept.	-	-	-	N/A	N/A
Grant -TSA	-	35,500.00	2,926.00	0.00%	0.00%
Grants-Other State Grants	-	-	-	N/A	N/A
TOTAL INTERGOVERNMENTAL	14,440.64	437,587.00	14,087.69	3.30%	102.51%

DETAIL OF REVENUE (CONTINUED)

DESCRIPTION	ACTUAL Through 9/30/12 2012-13	BUDGET 2012-13	ACTUAL Through 9/30/12 2011-12	ACTUAL Vs BUDGET 2011-12	Current Vs Prior Percent Variance
CHARGE FOR SERVICES:					
Electrical Inspection	-	-	-	N/A	N/A
Housing Inspection	10,335.00	61,000.00	12,150.00	16.94%	85.06%
Animal Control Fees	-	-	-	N/A	N/A
Site Plan Review Fees	2,241.00	5,700.00	2,065.00	39.32%	108.52%
Fire Fee-Residential	1,063,179.76	1,059,000.00	1,022,923.85	100.39%	103.94%
Fire Fee-Commercial	475,887.90	536,000.00	472,908.57	88.79%	100.63%
Fire Fee-Tax Exempt	825,419.53	825,000.00	825,419.51	100.05%	100.00%
Fire Fee Penalty	-	12,600.00	-	0.00%	N/A
Discounts on Fire Fees	(85,037.82)	(85,000.00)	(83,537.01)	100.04%	101.80%
Adjustment on Fire Fees	-	-	-	N/A	N/A
False Alarm Fees	280.00	2,500.00	420.00	11.20%	66.67%
TOTAL CHARGES FOR SERVICES	2,292,305.37	2,416,800.00	2,252,349.92	94.85%	101.77%
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	5,600.00	0.00%	0.00%
Capital Escrow-Payroll Reimb.	-	-	-	N/A	N/A
Gas & Fuel Charges	3,253.45	27,000.00	-	12.05%	N/A
TOTAL INTERFUND CHARGES	3,253.45	68,200.00	5,600.00	4.77%	58.10%
FINES AND FORFEITURES:					
Court Fines	145,650.42	620,000.00	123,109.53	23.49%	118.31%
TOTAL FINES AND FORFEITURES	145,650.42	620,000.00	123,109.53	23.49%	118.31%
MISCELLANEOUS:					
Rental Income	-	9,535.00	380.00	0.00%	0.00%
Earned Interest	1,910.22	8,000.00	1,817.59	23.88%	105.10%
Mon. Co. Fuel Reimb.	21,272.33	250,000.00	-	8.51%	N/A
Sale of Fixed Assets	-	2,500.00	-	0.00%	N/A
Sale of Materials	-	-	-	N/A	N/A
Insurance Claims	6,313.74	5,000.00	868.56	126.27%	726.92%
Suit Fees	-	-	-	N/A	N/A
Accident Reports	1,748.00	17,000.00	2,525.00	10.28%	69.23%
Public Works - Misc.	964.75	2,000.00	100.00	48.24%	964.75%
Returned Checks	90.00	100.00	30.00	90.00%	300.00%
Miscellaneous	2,310.40	10,000.00	3,106.41	23.10%	74.38%
Police - Misc.	-	111,000.00	70.35	0.00%	0.00%
Fire Dept. Misc.	11,350.86	1,000.00	-	1135.09%	N/A
TOTAL MISCELLANEOUS	45,960.30	416,135.00	8,897.91	11.04%	516.53%
OTHER FINANCIAL SOURCES:					
Cont. Other Enties	4,094.80	12,000.00	2,000.00	34.12%	204.74%
Cont. From Other Funds	-	140,000.00	-	0.00%	N/A
TOTAL OTHER FIN. SOURCES	4,094.80	152,000.00	2,000.00	2.69%	204.74%
TOTAL REVENUE	7,729,597.91	23,666,153.00	7,790,468.62	32.66%	99.22%

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

DESCRIPTION	ACTUAL Through 9/30/12 2012-13	BUDGET 2012-13	ACTUAL Through 9/30/12 2011-12	ACTUAL Vs BUDGET 2012-13	Current Vs Prior Percent Variance
MAYOR	2,094.08	10,172.00	2,451.91	20.59%	85.41%
CITY COUNCIL	16,140.70	53,976.00	17,388.81	29.90%	92.82%
CITY MANAGER	130,124.19	598,905.00	122,668.43	21.73%	106.08%
FINANCE	141,318.21	751,399.00	141,906.28	18.81%	99.59%
CITY CLERK	38,677.30	152,115.00	33,842.61	25.43%	114.29%
MUNICIPAL COURT	56,607.46	234,738.00	58,633.33	24.12%	96.54%
CITY ATTORNEY	60,165.38	285,549.00	69,822.74	21.07%	86.17%
ENGINEERING	102,624.53	457,448.00	111,790.84	22.43%	91.80%
PERSONNEL	10,655.03	45,800.00	10,083.37	23.26%	105.67%
CODE ENFORCEMENT	186,755.67	911,234.00	178,416.69	20.49%	104.67%
PLANNING	39,560.39	233,738.00	34,332.15	16.93%	115.23%
ELECTIONS	-	16,100.00	1,280.00	0.00%	0.00%
INFORMATION TECHNOLOGY	23,558.53	227,975.00	25,585.67	10.33%	92.08%
CITY HALL & BUILDINGS	104,717.80	553,762.00	136,823.00	18.91%	76.54%
POLICE	1,545,302.31	6,423,937.00	1,453,688.49	24.06%	106.30%
FIRE	1,055,419.25	4,295,609.00	1,015,979.55	24.57%	103.88%
ANIMAL CONTROL	-	38,245.00	9,012.48	0.00%	0.00%
STREET	529,684.34	2,325,367.00	576,114.65	22.78%	91.94%
SIGNS AND SIGNALS	164,506.46	590,731.00	156,674.01	27.85%	105.00%
EQUIPMENT MAINTENANCE	202,808.60	737,163.00	153,869.98	27.51%	131.81%
CONTRIBUTIONS	80,020.43	382,245.00	47,596.75	20.93%	168.12%
OPERATING TRANSFERS	1,340,465.56	4,459,945.00	851,952.79	30.06%	157.34%
TOTAL EXPENDITURES	5,831,206.22	23,786,153.00	5,209,914.53	24.52%	111.93%

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

DESCRIPTION	ACTUAL Through 9/30/12 2012-13	BUDGET 2012-13	ACTUAL Through 9/30/12 2011-12	ACTUAL Vs BUDGET 2012-13	Current Vs Prior Percent Variance
PERSONNEL SERVICES:					
Official Salaries and Wages	9,000.00	44,400.00	9,244.96	20.27%	97.35%
Salaries and Wages	1,921,585.55	9,530,020.00	1,932,423.68	20.16%	99.44%
Car Allowance	1,250.00	-	-	N/A	N/A
Social Security	53,792.92	263,532.00	54,619.01	20.41%	98.49%
Health and Life Insurance	853,335.00	3,413,760.00	911,704.50	25.00%	93.60%
Police & Fire Pension Funds	390,016.68	1,170,050.00	272,788.77	33.33%	142.97%
Employees Retirement	111,845.69	483,879.00	91,761.67	23.11%	121.89%
ICMA Retirement	1,833.67	8,701.00	1,965.69	21.07%	93.28%
Medicare	30,340.42	145,457.00	30,671.86	20.86%	98.92%
Overtime	193,601.68	624,000.00	180,064.84	31.03%	107.52%
TOTAL PERSONNEL SERVICES	3,566,601.61	15,683,799.00	3,485,244.98	22.74%	102.33%
CONTRACTED SERVICES:					
Telephone	39,608.97	108,200.00	21,937.09	36.61%	180.56%
Printing & Copying	5,502.02	12,850.00	2,103.78	42.82%	261.53%
Public Information	-	4,556.00	-	0.00%	N/A
Utilities	112,211.23	460,900.00	96,316.22	24.35%	116.50%
Travel & Training	12,061.11	88,190.00	23,293.46	13.68%	51.78%
Tuition and Training	2,205.00	5,000.00	-	44.10%	N/A
Building & Grounds Maintenance	6,248.67	55,500.00	38,386.02	11.26%	16.28%
Equipment Maintenance	12,447.58	53,301.00	11,418.42	23.35%	109.01%
Street Lights	1,134.54	7,000.00	-	16.21%	N/A
Traffic Signals	514.34	5,000.00	-	10.29%	N/A
Vehicle Maintenance	36,289.54	184,500.00	82,311.26	19.67%	44.09%
Postage	921.58	49,065.00	(6,249.21)	1.88%	-14.75%
Building Rental	1,879.32	1,900.00	371.36	98.91%	506.06%
Equipment Rental	7,837.05	12,800.00	404.74	61.23%	1936.32%
Advertising	2,564.68	16,900.00	1,257.88	15.18%	203.89%
Employee Assistance	200.00	480.00	-	41.67%	N/A
Fire Prevention	4,667.98	10,000.00	5,829.55	46.68%	80.07%
Wellness	511.70	5,000.00	624.45	10.23%	81.94%
Dues and Subscriptions	14,299.89	38,885.00	15,277.53	36.77%	93.60%
Professional Fees	9,467.30	106,015.00	15,523.96	8.93%	60.99%
Environmental	2,214.00	14,000.00	2,184.00	15.81%	101.37%
Audit Costs	-	10,000.00	-	0.00%	N/A
Laundry and Cleaning	1,511.00	27,650.00	827.70	5.46%	182.55%
Workers Compensation	213,927.36	412,196.00	181,451.87	51.90%	117.90%
Property & Liability Insurance	67,014.78	290,417.00	66,202.09	23.08%	101.23%
Unemployment	-	-	393.02	N/A	0.00%
Court Costs	-	1,000.00	-	0.00%	N/A
Contracted Services	14,471.33	157,565.00	26,428.28	9.18%	54.76%
Bank Charges	531.95	5,100.00	1,207.96	10.43%	44.04%
Credit Card Charges	2,255.13	15,000.00	3,651.41	15.03%	61.76%
Investigation Costs	-	5,000.00	-	0.00%	N/A
Towing Costs	495.00	2,500.00	207.56	19.80%	238.49%
Brush Removal	-	-	-	N/A	N/A
Crime Prevention	-	5,000.00	-	0.00%	N/A
Recruitment	-	1,000.00	1,426.08	0.00%	0.00%
Civil Service	7,847.88	12,000.00	(73.26)	65.40%	-10712.37%
WV DMV/CDL Testing	-	1,000.00	-	0.00%	N/A
TOTAL CONTRACTED SERVICES	580,840.93	2,185,470.00	592,713.22	26.58%	98.00%

SUMMARY OF EXPENDITURES BY EXPENDITURE TYPE - CONTINUED

DESCRIPTION	ACTUAL	BUDGET	ACTUAL	ACTUAL Vs	Current Vs Prior
	Through 9/30/12 2012-13		Through 9/30/12 2011-12	BUDGET	Percent Variance
COMMODITIES:					
Civic Promotion	11.87	2,000.00	-	0.59%	N/A
Fire Supplies/Clothing	5,223.08	30,000.00	1,584.46	17.41%	329.64%
Hand Tools	4,962.28	11,600.00	1,815.00	42.78%	273.40%
Salt	-	85,000.00	-	0.00%	N/A
Street Marker Materials	570.03	10,000.00	451.77	5.70%	126.18%
Marking Paint Supplies	4,971.00	11,000.00	2,468.00	45.19%	201.42%
Traffic Sign Materials	7,220.19	20,000.00	2,809.06	36.10%	257.03%
Construction Supplies	119.18	7,500.00	2,980.68	1.59%	4.00%
Tool Allowance	900.00	3,600.00	600.00	25.00%	150.00%
Office Supplies	12,305.77	62,000.00	10,508.63	19.85%	117.10%
Computer Supplies	-	4,750.00	53.99	0.00%	0.00%
Investigative Supplies	-	6,000.00	1,061.36	0.00%	0.00%
Firearms Supplies	-	14,000.00	369.25	0.00%	0.00%
Janitorial Supplies	8,906.41	33,000.00	10,493.67	26.99%	84.87%
Photography Supplies	4.00	4,250.00	701.87	0.09%	0.57%
Emergency	-	250.00	-	0.00%	N/A
Mechanic/Garage Supplies	2,770.39	22,000.00	13,689.71	12.59%	20.24%
Operating Supplies	1,247.67	2,950.00	547.33	42.29%	227.96%
Litter Supplies	383.35	3,000.00	980.98	12.78%	39.08%
Vehicle Supplies	89,703.45	197,990.00	35,734.37	45.31%	251.03%
Uniform Purchases	12,753.62	87,000.00	11,328.34	14.66%	112.58%
Mon County Fuel	71,136.33	240,000.00	79,070.31	29.64%	89.97%
Care of Prisoners-County	-	20,000.00	-	0.00%	N/A
Hepatitis B Shot	-	500.00	-	0.00%	N/A
Hydrant Rental	10,849.98	43,404.00	10,849.98	25.00%	100.00%
Safety Equipment	1,521.58	10,000.00	-	15.22%	N/A
Sidewalk Repair Materials	666.50	10,000.00	7,928.11	6.67%	8.41%
Street Repair Materials	19,695.95	50,000.00	26,988.22	39.39%	72.98%
Guard Rail Supplies	1,128.92	2,500.00	208.29	45.16%	541.99%
TOTAL COMMODITIES	257,051.55	994,294.00	223,223.38	25.85%	115.15%
CAPITAL OUTLAY:					
Equipment	5,436.62	74,900.00	9,183.41	7.26%	59.20%
K-9 Equipment	789.52	3,000.00	-	26.32%	N/A
Grant Expenditures	-	2,500.00	-	0.00%	N/A
Lease Payment-PSB	46,771.78	194,033.00	80,509.48	24.11%	58.09%
Lease Payment-EE	37,246.88	76,009.00	36,021.68	49.00%	103.40%
TOTAL CAPITAL OUTLAY	90,244.80	350,442.00	125,714.57	25.75%	71.79%
CONTRIBUTIONS:					
Contingencies	-	21,054.00	-	0.00%	N/A
BOPARC Support	423,701.67	1,076,953.00	321,816.00	39.34%	131.66%
Library Support	376,784.50	753,569.00	151,250.00	50.00%	249.11%
Transit Support	145,750.00	291,500.00	145,750.00	50.00%	100.00%
Contribution to Capital Escrow	150,000.00	1,513,858.00	-	9.91%	N/A
Contribution to MPO	18,000.00	18,000.00	18,000.00	100.00%	100.00%
Contribution to Building Commission	109,573.00	328,719.00	82,179.75	33.33%	133.33%
Greater Morgantown CVB	65,275.43	367,500.00	32,851.75	17.76%	198.70%
Region VI Dues	14,745.00	14,745.00	14,745.00	100.00%	100.00%
BOPARC - Hotel Occ Tax	32,637.73	183,750.00	16,425.88	17.76%	198.70%
BOPARC-Amusement Tax	-	2,500.00	-	0.00%	N/A
TOTAL CONTRIBUTIONS	1,336,467.33	4,572,148.00	783,018.38	29.23%	170.68%
TOTAL EXPENDITURES	5,831,206.22	23,786,153.00	5,209,914.53	24.52%	111.93%

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

DESCRIPTION	PROJECTED 2012-13	PROJECTED Vs BUDGET 2012-13
TAXES	17,172,439.00	215,866.00
LICENSES AND PERMITS	303,357.00	(26,643.00)
INTERGOVERNMENTAL	437,587.00	-
CHARGES FOR SERVICES	2,376,481.00	(40,319.00)
INTERFUND CHARGES	68,200.00	-
FINES AND FORFEITURES	620,000.00	-
MISCELLANEOUS	421,485.00	5,350.00
OTHER FINANCIAL SOURCES	152,000.00	-
TOTAL REVENUE	<u>21,551,549.00</u>	<u>154,254.00</u>

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

DESCRIPTION	PROJECTED 2012-13	PROJECTED Vs BUDGET 2012-13
TAXES:		
Property Taxes	3,323,573.00	-
Prior Year Taxes	170,000.00	-
Supplemental Taxes	36,000.00	4,000.00
Tax Loss Restoration Dis	1,000.00	1,000.00
Tax Interest & Penalties	27,000.00	-
Gas & Oil Severance Tax	26,000.00	-
Electric Utility Tax	385,000.00	(5,000.00)
Gas Utility Tax	207,866.00	(53,134.00)
MUB Utility Tax	113,000.00	28,000.00
Telephone Utility Tax	194,000.00	(21,000.00)
Motor Carriers Tax	40,000.00	(4,000.00)
B & O Taxes	10,640,000.00	140,000.00
B & O - Construction	TBD	TBD
Liquor Taxes	615,000.00	16,000.00
Animal Taxes	4,500.00	-
Hotel/Motel Taxes	845,000.00	110,000.00
Amusement Taxes	2,500.00	-
Video Lottery Tax	115,000.00	(21,000.00)
Cable TV Taxes	389,000.00	9,000.00
IRP Trucks Fee	15,000.00	4,000.00
Gaming Income	23,000.00	8,000.00
TOTAL TAXES	17,172,439.00	215,866.00
LICENSES AND PERMITS:		
Business Licenses	70,000.00	7,000.00
Contractors Registration	83,000.00	-
Building Permits	145,000.00	(36,000.00)
Sign Permits	1,000.00	-
Excavation Permits	2,000.00	-
Miscellaneous Permits	460.00	460.00
Franchise Agreements	1,897.00	1,897.00
TOTAL LICENSES AND PERMITS	303,357.00	(26,643.00)
INTERGOVERNMENTAL:		
Grant - Police Personnel	399,587.00	-
Grant - Police Equip.	2,500.00	-
Grant - Fire Dept.	-	-
Grant -TSA	35,500.00	-
Grants-Other State Grants	-	-
TOTAL INTERGOVERNMENTAL	437,587.00	-

DETAIL OF REVENUE PROJECTIONS (CONTINUED)

DESCRIPTION	PROJECTED 2012-13	PROJECTED Vs BUDGET 2012-13
CHARGE FOR SERVICES:		
Electrical Inspection	-	-
Housing Inspection	52,500.00	(8,500.00)
Animal Control Fees	-	-
Site Plan Review Fees	5,700.00	-
Fire Fee-Residential	1,064,180.00	5,180.00
Fire Fee-Commercial	500,000.00	(36,000.00)
Fire Fee-Tax Exempt	825,419.00	419.00
Fire Fee Penalty	12,600.00	-
Discounts on Fire Fees	(85,038.00)	(38.00)
Adjustment on Fire Fees	-	-
False Alarm Fees	1,120.00	(1,380.00)
TOTAL CHARGES FOR SERVICES	2,376,481.00	(40,319.00)
INTERFUND CHARGES:		
Admin-Parking	14,400.00	-
Admin-Airport	10,000.00	-
Admin - Tax Increment Financing Fund	16,800.00	-
Capital Escrow-Payroll Reimb.	-	-
Gas & Fuel Charges	27,000.00	-
TOTAL INTERFUND CHARGES	68,200.00	-
FINES AND FORFEITURES:		
Court Fines	620,000.00	-
TOTAL FINES AND FORFEITURES	620,000.00	-
MISCELLANEOUS:		
Rental Income	9,535.00	-
Earned Interest	8,000.00	-
Mon. Co.Fuel Reimb.	250,000.00	-
Sale of Fixed Assets	2,500.00	-
Sale of Materials	-	-
Insurance Claims	10,000.00	5,000.00
Suit Fees	-	-
Accident Reports	7,000.00	(10,000.00)
Public Works - Misc.	2,000.00	-
Returned Checks	100.00	-
Miscellaneous	10,000.00	-
Police - Misc.	111,000.00	-
Fire Dept. Misc.	11,350.00	10,350.00
TOTAL MISCELLANEOUS	421,485.00	5,350.00
OTHER FINANCIAL SOURCES:		
Cont. Other Enties	12,000.00	-
Cont. From Other Funds	140,000.00	-
TOTAL OTHER FIN. SOURCES	152,000.00	-
TOTAL REVENUE	21,551,549.00	154,254.00

CAPITAL ESCROW EXPENSES

CAPITAL ESCROW EXPENSES

PROJECT	Current Approved/ Carryover Budget FY 2012/2013	Expenditures FY 2012/2013 Period End 9/30/12	Unexpended/ (overexpended) FY 2012/2013	Percentage Used/Paid	Percentage Available (Overexpended)
	TOTAL	TOTAL	BALANCE		
Comprehensive Plan	93,192.00	6,265.00	86,927.00	6.72%	93.28%
Energy Conservation	7,642.00	-	7,642.00	0.00%	100.00%
Disaster Plan	2,334.00	-	2,334.00	0.00%	100.00%
Deer Management Program	3,222.00	1,750.00	1,472.00	54.31%	45.69%
Demolition Program	23,902.00	-	23,902.00	0.00%	100.00%
TV Cable	3,789.00	82.00	3,707.00	2.16%	97.84%
New City Hall	2,800,000.00	-	2,800,000.00	0.00%	100.00%
Fire Equip	95,596.00	-	95,596.00	0.00%	100.00%
Accubrine	20,000.00	-	20,000.00	0.00%	100.00%
Police Cruisers	84,000.00	-	84,000.00	0.00%	100.00%
Neighborhood Beautification	30,143.00	2,566.50	27,576.50	8.51%	91.49%
Urban Forestry	3,449.00	509.97	2,939.03	14.79%	85.21%
Urban Landscape	4,350.00	-	4,350.00	0.00%	100.00%
Public Works Cleanup	39,859.00	-	39,859.00	0.00%	100.00%
Records Management	5,000.00	-	5,000.00	0.00%	100.00%
Solid Waste Coordinator	5,000.00	-	5,000.00	0.00%	100.00%
Paving 2013	300,000.00	-	300,000.00	0.00%	100.00%
Paving 2012	350,000.00	216,464.89	133,535.11	61.85%	38.15%
Equip. Storage Bldg-BOPARC	97,000.00	-	97,000.00	0.00%	100.00%
BOPARC Capital	50,000.00	-	50,000.00	0.00%	100.00%
BID V	87,500.00	-	87,500.00	0.00%	100.00%
Sister Cities - BOPARC	2,500.00	600.12	1,899.88	24.00%	76.00%
Neighborhood Signs	12,269.00	-	12,269.00	0.00%	100.00%
Sabraton Stormwater-MUB	100,000.00	-	100,000.00	0.00%	100.00%
Main Street Project	3,000.00	-	3,000.00	0.00%	100.00%
Downtown Bus. Recruit-MS	5,000.00	-	5,000.00	0.00%	100.00%
Traffic Calming	20,000.00	10,386.00	9,614.00	51.93%	48.07%
Way Finder Signage	50,000.00	-	50,000.00	0.00%	100.00%
Bike Lanes	12,500.00	-	12,500.00	0.00%	100.00%
GIS Mapping Project	17,277.00	-	17,277.00	0.00%	100.00%
UMTA Match - Transit Authority	32,500.00	16,250.00	16,250.00	50.00%	50.00%
Goodwill Cities	2,000.00	2,000.00	-	100.00%	0.00%
MHS Band	3,000.00	3,000.00	-	100.00%	0.00%
Main Street	49,000.00	10,000.00	39,000.00	20.41%	79.59%
Implement Downtown Plan-MS	15,849.00	-	15,849.00	0.00%	100.00%
Historic Landmarks	11,398.00	-	11,398.00	0.00%	100.00%
Special Youth Program	10,000.00	10,000.00	-	100.00%	0.00%
MRTC	20,000.00	-	20,000.00	0.00%	100.00%
Celebration of America	2,000.00	-	2,000.00	0.00%	100.00%
Botanic Gardens	10,000.00	-	10,000.00	0.00%	100.00%
Social Justice	1,000.00	-	1,000.00	0.00%	100.00%
MLK Day	500.00	-	500.00	0.00%	100.00%
Home Program	40,000.00	-	40,000.00	0.00%	100.00%
Farmers Market Pavillion	417,648.00	219,805.80	197,842.20	52.63%	47.37%
Mon Health Contribution	16,000.00	-	16,000.00	0.00%	100.00%
Sunnyside Up	50,000.00	12,500.00	37,500.00	25.00%	75.00%
Community Trust	11,000.00	2,750.00	8,250.00	25.00%	75.00%
Arts & Culture	40,000.00	10,000.00	30,000.00	25.00%	75.00%
Friends of Deckers Creek	3,000.00	3,000.00	-	100.00%	0.00%
MAEP	15,000.00	15,000.00	-	100.00%	0.00%
Eastwood Elm-BOE	50,000.00	-	50,000.00	0.00%	100.00%
NYSP	5,000.00	5,000.00	-	100.00%	0.00%
Bartlett House	15,000.00	15,000.00	-	100.00%	0.00%
Mon Humane Society	3,500.00	-	3,500.00	0.00%	100.00%
Rainy Day Fund	237,538.00	-	237,538.00	0.00%	100.00%
Contingency	194,817.00	-	194,817.00	0.00%	100.00%
TOTAL	5,584,274.00	562,930.28	5,021,343.72	10.08%	89.92%

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

DESCRIPTION	ACTUAL Through 9/30/2012 2012-13	BUDGET 2012-13	ACTUAL Through 9/30/2011 2011-12	ACTUAL Vs BUDGET 2012-13	Current Vs Prior Percent Variance
CHARGES FOR SERVICES	620,241.54	2,798,639.00	716,622.12	22.16%	86.55%
INTERGOVERNMENTAL	-	15,000.00	-	0.00%	N/A
MISCELLANEOUS	1,612.39	17,600.00	4,912.26	9.16%	32.82%
TOTAL REVENUE	621,853.93	2,831,239.00	721,534.38	21.96%	86.18%
EXPENDITURES:					
PERSONNEL SERVICES	152,954.65	772,990.00	131,458.98	19.79%	116.35%
CONTRACTED SERVICES	102,889.07	391,628.00	129,611.37	26.27%	79.38%
COMMODITIES	405,554.07	1,628,000.00	281,681.11	24.91%	143.98%
CAPITAL OUTLAY	-	3,000.00	-	0.00%	N/A
CONTRIBUTIONS/DEBT SERVICE	17,228.33	35,621.00	16,661.63	48.37%	103.40%
TOTAL EXPENDITURES	678,626.12	2,831,239.00	559,413.09	23.97%	121.31%
NET INCOME (LOSS)	(56,772.19)	-	162,121.29		

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

DESCRIPTION	ACTUAL Through 9/30/2012 2012-13	BUDGET 2012-13	ACTUAL Through 9/30/2011 2011-12	ACTUAL Vs BUDGET 2012-13	Current Vs Prior Percent Variance
CHARGES FOR SERVICES:					
Hangar Rents	18,669.89	111,432.00	33,332.89	16.75%	56.01%
Jet Fuel - Retail	376,946.35	1,755,000.00	398,638.09	21.48%	94.56%
Jet Fuel - Mil w/Prist	67,464.25	143,000.00	51,481.29	47.18%	131.05%
Fuel - Avgas	85,605.73	392,000.00	103,476.72	21.84%	82.73%
Oil & Prist	126.00	1,000.00	258.00	12.60%	48.84%
Catering	1.50	200.00	30.54	0.75%	4.91%
Pilot Supplies	290.16	1,300.00	551.50	22.32%	52.61%
Airplane Landing Fees	11,116.00	80,000.00	20,174.18	13.90%	55.10%
De-Icing	-	36,000.00	-	0.00%	N/A
Office Rent	41,477.09	206,991.00	91,638.81	20.04%	45.26%
Restaurant Rent	4,200.00	17,400.00	4,200.00	24.14%	100.00%
Interspace Advertising	2,782.50	6,296.00	779.10	44.19%	357.14%
Car Rental Commissions	9,634.87	38,180.00	9,354.45	25.24%	103.00%
Car Rental Agencies	960.00	3,840.00	960.00	25.00%	100.00%
Airport Vending	967.20	6,000.00	1,746.55	16.12%	55.38%
TOTAL CHARGES FOR SERVICES	620,241.54	2,798,639.00	716,622.12	22.16%	86.55%
INTERGOVERNMENTAL:					
Grants-Other State Grants	-	15,000.00	-	0.00%	N/A
AIP Support	-	-	-	N/A	N/A
TOTAL INTERGOVERNMENTAL	-	15,000.00	-	0.00%	N/A
MISCELLANEOUS:					
Earned Interest	18.39	100.00	17.26	18.39%	106.55%
Miscellaneous	1,594.00	17,500.00	4,895.00	9.11%	32.56%
TOTAL MISCELLANEOUS	1,612.39	17,600.00	4,912.26	9.16%	32.82%
TOTAL REVENUE	621,853.93	2,831,239.00	721,534.38	21.96%	86.18%

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

DESCRIPTION	ACTUAL Through 9/30/2012 2012-13	BUDGET 2012-13	ACTUAL Through 9/30/2011 2011-12	ACTUAL Vs BUDGET 2012-13	Current Vs Prior Percent Variance
PERSONNEL SERVICES:					
Salaries and Wages	83,200.42	463,775.00	67,459.22	17.94%	123.33%
Social Security	5,360.49	29,994.00	4,398.31	17.87%	121.88%
Health and Life Insurance	48,762.00	195,072.00	48,683.25	25.00%	100.16%
Employees Retirement	10,306.01	57,134.00	7,208.26	18.04%	142.98%
Medicare	1,253.69	7,015.00	1,028.57	17.87%	121.89%
Overtime	4,072.04	20,000.00	2,681.37	20.36%	151.86%
Vacation & Sick Leave Adjustment	-	-	-	N/A	N/A
TOTAL PERSONNEL SERVICES	152,954.65	772,990.00	131,458.98	19.79%	116.35%
CONTRACTED SERVICES:					
Telephone	3,966.55	16,000.00	3,406.63	24.79%	116.44%
Utilities	24,981.45	118,500.00	19,851.26	21.08%	125.84%
Travel & Training	2,036.96	7,000.00	1,426.76	29.10%	142.77%
Building & Grounds Maintenance	2,095.54	25,000.00	1,808.19	8.38%	115.89%
Hangar Maintenance	-	5,000.00	-	0.00%	N/A
Airfield Maintenance	3,351.19	15,000.00	43,086.80	22.34%	7.78%
Equipment Maintenance	5,083.03	22,500.00	4,481.32	22.59%	113.43%
Vehicle Maintenance	3,798.18	5,000.00	217.45	75.96%	1746.69%
Postage	56.60	300.00	59.72	18.87%	94.78%
Equipment Rental	-	-	-	N/A	N/A
Advertising	10,429.70	25,000.00	11,453.60	41.72%	91.06%
Dues and Subscriptions	400.00	1,000.00	-	40.00%	N/A
Audit Costs	-	2,250.00	-	0.00%	N/A
Workers Compensation	8,233.33	12,767.00	6,303.61	64.49%	130.61%
Property & Liability Insurance	5,776.30	60,200.00	17,055.39	9.60%	33.87%
Unemployment	-	-	-	N/A	N/A
Contracted Services	17,085.30	26,400.00	3,898.38	64.72%	438.27%
Fire Service Fees	5,710.84	5,711.00	5,710.84	100.00%	100.00%
Bank Charges	9,884.10	44,000.00	10,851.42	22.46%	91.09%
TOTAL CONTRACTED SERVICES	102,889.07	391,628.00	129,611.37	26.27%	79.38%
COMMODITIES:					
Small Tools/Equipment	-	500.00	-	0.00%	N/A
Office Supplies	535.18	5,000.00	941.72	10.70%	56.83%
Janitorial Supplies	999.11	5,000.00	417.96	19.98%	239.04%
Concession Supplies	689.98	4,000.00	893.51	17.25%	77.22%
Operating Supplies	-	-	-	N/A	N/A
Vehicle Supplies	1,653.95	5,000.00	-	33.08%	N/A
Uniform Purchases	-	1,500.00	45.00	0.00%	0.00%
Fuel Purchased	357,502.46	1,300,000.00	202,154.65	27.50%	176.85%
Avgas Purchased	43,411.64	280,000.00	75,394.57	15.50%	57.58%
Oil and Prist	-	15,000.00	1,060.00	0.00%	0.00%
Catering Supplies	257.46	1,000.00	246.70	25.75%	104.36%
Pilot Supplies	504.29	1,000.00	527.00	50.43%	95.69%
Admin Charges by Other Funds	-	10,000.00	-	0.00%	N/A
TOTAL COMMODITIES	405,554.07	1,628,000.00	281,681.11	24.91%	143.98%

SUMMARY OF EXPENDITURES BY EXPENDITURE TYPE - CONTINUED

DESCRIPTION	ACTUAL Through 9/30/2012 2012-13	BUDGET 2012-13	ACTUAL Through 9/30/2011 2011-12	ACTUAL Vs BUDGET 2012-13	Current Vs Prior Percent Variance
CAPITAL OUTLAY:					
Equipment	-	3,000.00	-	0.00%	N/A
Depreciation Expense	-	-	-	N/A	N/A
Amortization Expense	-	-	-	N/A	N/A
TOTAL CAPITAL OUTLAY	-	3,000.00	-	0.00%	N/A
CONTRIBUTIONS:					
Contingencies	-	464.00	-	0.00%	N/A
Debt Service Contingencies	8,490.00	17,829.00	7,641.00	47.62%	111.11%
Lease Interest	8,738.33	17,328.00	9,020.63	50.43%	96.87%
TOTAL CONTRIBUTIONS	17,228.33	35,621.00	16,661.63	48.37%	103.40%
TOTAL EXPENDITURES	678,626.12	2,831,239.00	559,413.09	23.97%	121.31%