

City of Morgantown

Finance Department

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MEMO

DATE: February 24, 2014

TO: Mayor, City Council and City Manager

FROM: Joseph R. Sabatelli, CPA 
Finance Director

RE: Second Quarter FY2014 Budget and Financial Report

The second quarter 2014 budget analysis includes activity during the period July 1, 2013 through December 31, 2013 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 December 31, 2013; 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 14.52% 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 December 31, 2013, 56.00% of the adjusted budgeted revenue has been recorded. The largest revenue for the City is the Business and Occupation Taxes, which are approximately half of all revenues to be collected. 45.97% of adjusted budgeted B&O Taxes and 65.45% of adjusted budgeted B&O – Construction Taxes were collected, which is a 3.99% decrease in standard B&O taxes from the same period the previous year. As noted, B&O - Construction Taxes account for the one time construction projects with an initial cost of \$5,000,000 or more that take place in the City and thus are not as easily comparable to prior years; however those collections are up 322.82% 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 7.62% from the previous year, due in part to the increase in fire fee rates and additional B&O – Construction taxes.

Expenses for the period ending December 31, 2013 are 46.53% of the approved budgeted amounts, and represent almost no percentage change of expenditures from the same period the previous year, an approximately \$500 decrease. Despite the fact that the overall expenditures are virtually the same from the previous to the current year, there are a large ticket differences. The third installments of the City's workers comp and liability insurances were paid in the second quarter of FY2013 and third quarter of FY2014 for an approximately \$160,000 difference, lease payments on the public safety building increased due to the refinancing savings experienced in FY2013, and the lease payments for the new equipment lease began at the beginning of FY2014.

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

Airport Fund:

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

Currently, revenues are 44.65% of budget through the period ending December 31, 2013, which is a 3.43% decrease from the same period last year. The largest source of revenues for the Airport is fuel sales, of which 40.53% of budgeted revenues have been received, a decrease of 14.74% from the previous year. Conversely, these revenues are associated directly with the cost of fuel purchased, which are 42.09% of budget. Expenditures are 44.57% of budgeted amounts and are down 11.63% from the prior year.

The Airport loan from the Capital Escrow Fund is \$430,846 as of December 31, 2013.

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

Chart #1
Major Revenues

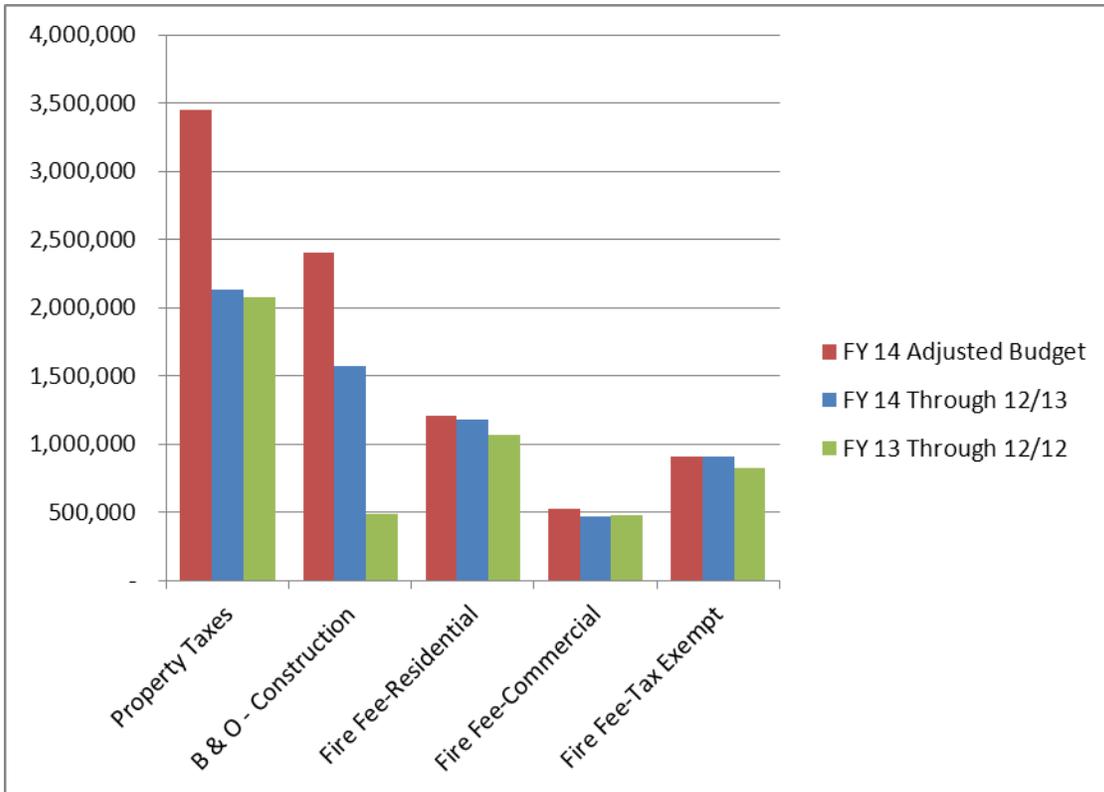


Chart #2
Regular B&O Taxes

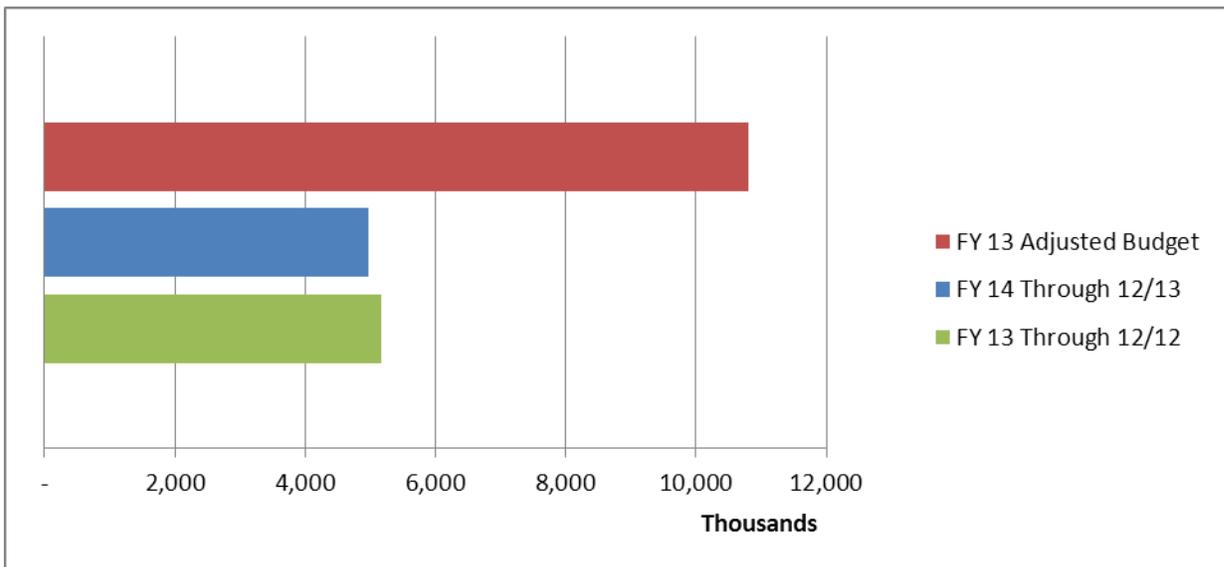


Chart #3
Major Expenditures – Actual – Through December 31, 2013

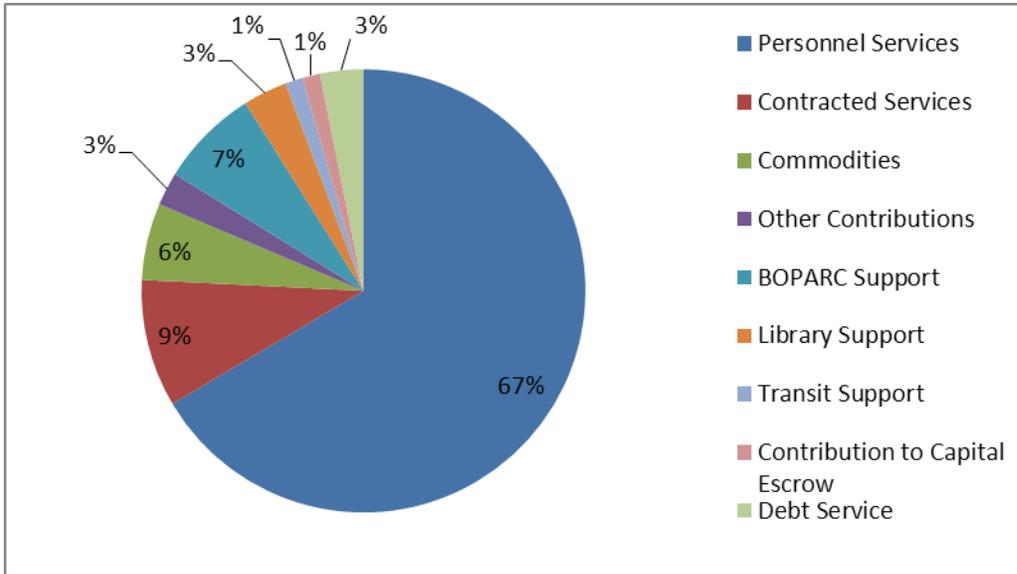
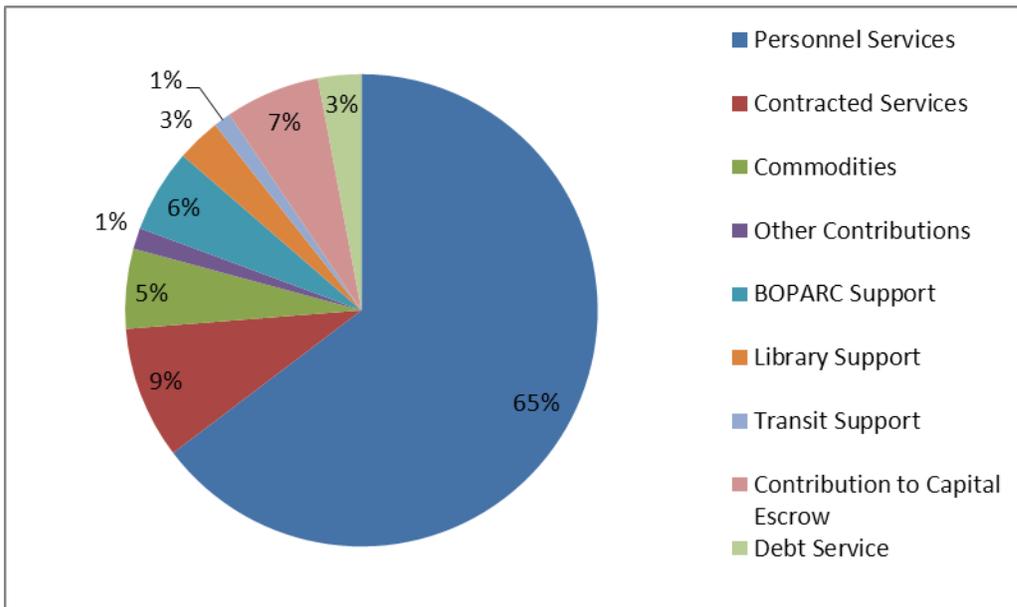


Chart #4
Major Expenditures – Amended Budgeted – Fiscal Year 2014



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

General 1 of 7

DESCRIPTION	ACTUAL Through 12/31/13 2013-14	AMENDED BUDGET 2013-14	ACTUAL Through 12/31/12 2012-13	ACTUAL Vs BUDGET 2013-14	Current Vs Prior Percent Variance
TOTAL REVENUE	13,501,901.91	24,109,585.00	12,546,109.92	56.00%	107.62%
TOTAL EXPENDITURES	11,460,703.67	24,629,585.00	11,461,188.28	46.53%	100.00%
NET CHANGE	<u>2,041,198.24</u>	<u>(520,000.00)</u>	<u>1,084,921.64</u>		

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

General 2 of 7

DESCRIPTION	ACTUAL Through 12/31/13 2013-14	AMENDED BUDGET 2013-14	ACTUAL Through 12/31/12 2012-13	ACTUAL Vs BUDGET 2013-14	Current Vs Prior Percent Variance
TAXES	10,335,144.08	19,641,902.00	9,467,584.41	52.62%	109.16%
LICENSES AND PERMITS	149,468.08	334,500.00	136,971.48	44.68%	109.12%
INTERGOVERNMENTAL	122,264.67	340,781.00	39,962.95	35.88%	305.95%
CHARGES FOR SERVICES	2,506,622.71	2,620,515.00	2,312,311.41	95.65%	108.40%
INTERFUND CHARGES	14,502.27	72,088.00	34,060.39	20.12%	42.58%
FINES AND FORFEITURES	234,130.06	530,000.00	298,694.50	44.18%	78.38%
MISCELLANEOUS	133,627.84	407,799.00	249,358.88	32.77%	53.59%
OTHER FINANCIAL SOURCES	6,142.20	162,000.00	7,165.90	3.79%	85.71%
TOTAL REVENUE	13,501,901.91	24,109,585.00	12,546,109.92	56.00%	107.62%

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

General 3 of 7

DESCRIPTION	ACTUAL Through 12/31/13 2013-14	AMENDED BUDGET 2013-14	ACTUAL Through 12/31/12 2012-13	ACTUAL Vs BUDGET 2013-14	Current Vs Prior Percent Variance
TAXES:					
Property Taxes	2,135,705.59	3,446,902.00	2,077,084.64	61.96%	102.82%
Prior Year Taxes	194,696.43	225,000.00	172,464.99	86.53%	112.89%
Supplemental Taxes	19,213.77	32,000.00	20,402.27	60.04%	94.17%
Tax Loss Restoration Dis	-	-	522.95	N/A	0.00%
Tax Interest & Penalties	18,085.97	27,000.00	16,376.87	66.99%	110.44%
Gas & Oil Severance Tax	-	27,000.00	-	0.00%	N/A
Electric Utility Tax	207,651.90	405,000.00	205,385.23	51.27%	101.10%
Gas Utility Tax	63,413.45	230,000.00	59,893.59	27.57%	105.88%
MUB Utility Tax	63,492.26	110,000.00	64,775.32	57.72%	98.02%
Telephone Utility Tax	100,742.74	193,000.00	104,091.19	52.20%	96.78%
Motor Carriers Tax	21,269.92	44,000.00	19,691.68	48.34%	108.01%
B & O Taxes	4,964,816.60	10,800,000.00	5,171,289.19	45.97%	96.01%
B & O - Construction	1,570,782.34	2,400,000.00	486,574.51	65.45%	322.82%
Liquor Taxes	178,598.48	320,000.00	301,063.32	55.81%	59.32%
Animal Taxes	4,576.73	4,500.00	4,581.90	101.71%	99.89%
Hotel/Motel Taxes	495,108.64	825,000.00	498,714.22	60.01%	99.28%
Amusement Taxes	3,181.79	2,500.00	862.75	127.27%	368.80%
Video Lottery Tax	50,875.88	114,000.00	54,712.40	44.63%	92.99%
Cable TV Taxes	198,588.26	380,000.00	188,158.27	52.26%	105.54%
IRP Trucks Fee	35,757.35	36,000.00	9,583.96	99.33%	373.10%
Gaming Income	8,585.98	20,000.00	11,355.16	42.93%	75.61%
TOTAL TAXES	10,335,144.08	19,641,902.00	9,467,584.41	52.62%	109.16%
LICENSES AND PERMITS:					
Business Licenses	39,979.78	70,000.00	39,463.71	57.11%	101.31%
Contractors Registration	27,845.00	83,000.00	24,010.00	33.55%	115.97%
Building Permits	80,750.25	179,000.00	70,693.27	45.11%	114.23%
Sign Permits	207.00	1,000.00	187.00	20.70%	110.70%
Excavation Permits	-	1,500.00	-	0.00%	N/A
Miscellaneous Permits	686.05	-	720.00	N/A	95.28%
Franchise Agreements	-	-	1,897.50	N/A	0.00%
TOTAL LICENSES AND PERMITS	149,468.08	334,500.00	136,971.48	44.68%	109.12%
INTERGOVERNMENTAL:					
Grant - Police Personnel	122,264.67	304,301.00	31,754.95	40.18%	385.03%
Grant - Police Equip.	-	-	-	N/A	N/A
Grant - Fire Dept.	-	-	-	N/A	N/A
Grant - TSA	-	36,480.00	8,208.00	0.00%	0.00%
Grants-Other State Grants	-	-	-	N/A	N/A
TOTAL INTERGOVERNMENTAL	122,264.67	340,781.00	39,962.95	35.88%	305.95%

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

General 4 of 7

DESCRIPTION	ACTUAL Through 12/31/13 2013-14	AMENDED BUDGET 2013-14	ACTUAL Through 12/31/12 2012-13	ACTUAL Vs BUDGET 2013-14	Current Vs Prior Percent Variance
CHARGE FOR SERVICES:					
Electrical Inspection	-	-	-	N/A	N/A
Housing Inspection	32,715.00	59,000.00	24,345.00	55.45%	134.38%
Animal Control Fees	-	-	-	N/A	N/A
Site Plan Review Fees	4,430.00	6,100.00	3,856.00	72.62%	114.89%
Fire Fee-Residential	1,178,494.15	1,204,000.00	1,063,766.08	97.88%	110.79%
Fire Fee-Commercial	469,997.87	522,551.00	479,382.62	89.94%	98.04%
Fire Fee-Tax Exempt	905,573.06	906,764.00	825,419.53	99.87%	109.71%
Fire Fee Penalty	(4.87)	13,600.00	-	-0.04%	N/A
Discounts on Fire Fees	(85,762.50)	(94,000.00)	(85,037.82)	91.24%	100.85%
Adjustment on Fire Fees	-	-	-	N/A	N/A
Credit Card Service Fee	-	-	-	N/A	N/A
False Alarm Fees	1,180.00	2,500.00	580.00	47.20%	203.45%
TOTAL CHARGES FOR SERVICES	2,506,622.71	2,620,515.00	2,312,311.41	95.65%	108.40%
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	22,400.00	0.00%	0.00%
Capital Escrow-Payroll Reimb.	-	-	-	N/A	N/A
Gas & Fuel Charges	14,502.27	30,888.00	11,660.39	46.95%	124.37%
TOTAL INTERFUND CHARGES	14,502.27	72,088.00	34,060.39	20.12%	42.58%
FINES AND FORFEITURES:					
Court Fines	234,130.06	530,000.00	298,694.50	44.18%	78.38%
TOTAL FINES AND FORFEITURES	234,130.06	530,000.00	298,694.50	44.18%	78.38%
MISCELLANEOUS:					
Rental Income	-	9,535.00	-	0.00%	N/A
Earned Interest	5,537.26	8,000.00	4,236.65	69.22%	130.70%
Mon. Co.Fuel Reimb.	79,014.71	248,664.00	83,791.10	31.78%	94.30%
Sale of Fixed Assets	1,618.00	2,500.00	129,445.00	64.72%	1.25%
Sale of Materials	-	-	-	N/A	N/A
Insurance Claims	-	7,000.00	8,128.69	0.00%	0.00%
Suit Fees	-	-	-	N/A	N/A
Accident Reports	3,846.25	8,000.00	4,146.50	48.08%	92.76%
Public Works - Misc.	8,633.55	2,000.00	3,043.75	431.68%	283.65%
Returned Checks	40.00	100.00	140.00	40.00%	28.57%
Miscellaneous	3,157.50	10,000.00	4,239.01	31.58%	74.49%
Police - Misc.	22,092.93	101,000.00	66.00	21.87%	33474.14%
Fire Dept. Misc.	9,687.64	11,000.00	12,122.18	88.07%	79.92%
TOTAL MISCELLANEOUS	133,627.84	407,799.00	249,358.88	32.77%	53.59%
OTHER FINANCIAL SOURCES:					
Cont. Other Enties	6,142.20	12,000.00	7,165.90	51.19%	85.71%
Cont. From Other Funds	-	150,000.00	-	0.00%	N/A
Capital Lease Proceeds	-	-	-	N/A	N/A
TOTAL OTHER FIN. SOURCES	6,142.20	162,000.00	7,165.90	3.79%	85.71%
TOTAL REVENUE	13,501,901.91	24,109,585.00	12,546,109.92	56.00%	107.62%

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

General 5 of 7

DESCRIPTION	ACTUAL Through 12/31/13 2013-14	AMENDED BUDGET 2013-14	ACTUAL Through 12/31/12 2012-13	ACTUAL Vs BUDGET 2013-14	Current Vs Prior Percent Variance
MAYOR	5,405.24	10,108.00	5,130.97	53.47%	105.35%
CITY COUNCIL	29,038.43	53,506.00	28,968.89	54.27%	100.24%
CITY MANAGER	229,367.58	518,335.00	290,823.73	44.25%	78.87%
FINANCE	333,787.25	768,855.00	329,530.39	43.41%	101.29%
CITY CLERK	78,262.62	160,991.00	90,693.68	48.61%	86.29%
MUNICIPAL COURT	105,630.17	230,800.00	118,030.09	45.77%	89.49%
CITY ATTORNEY	137,125.91	290,784.00	151,897.53	47.16%	90.28%
ENGINEERING	224,877.45	467,368.00	222,747.93	48.12%	100.96%
PERSONNEL	20,452.75	47,316.00	22,326.46	43.23%	91.61%
CODE ENFORCEMENT	441,192.64	940,115.00	397,394.24	46.93%	111.02%
PLANNING	96,891.80	215,520.00	88,335.42	44.96%	109.69%
ELECTIONS	-	-	-	N/A	N/A
INFORMATION TECHNOLOGY	70,965.59	191,753.00	76,042.04	37.01%	93.32%
CITY HALL & BUILDINGS	214,646.80	531,502.00	226,200.25	40.38%	94.89%
POLICE	3,331,729.53	6,612,721.00	3,361,354.50	50.38%	99.12%
FIRE	2,156,470.00	4,396,829.00	2,217,902.89	49.05%	97.23%
ANIMAL CONTROL	19,122.66	38,245.00	-	50.00%	N/A
STREET	1,123,811.39	2,383,217.00	1,149,417.44	47.16%	97.77%
SIGNS AND SIGNALS	283,666.84	601,206.00	291,515.08	47.18%	97.31%
EQUIPMENT MAINTENANCE	364,122.07	767,885.00	419,225.28	47.42%	86.86%
URBAN LANDSCAPE	48,845.33	128,091.00	-	38.13%	N/A
CONTRIBUTIONS	262,582.31	427,245.00	255,622.15	61.46%	102.72%
OPERATING TRANSFERS	1,882,709.31	4,847,193.00	1,718,029.32	38.84%	109.59%
TOTAL EXPENDITURES	11,460,703.67	24,629,585.00	11,461,188.28	46.53%	100.00%

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

General 6 of 7

DESCRIPTION	ACTUAL Through 12/31/13 2013-14	AMENDED BUDGET 2013-14	ACTUAL Through 12/31/12 2012-13	ACTUAL Vs BUDGET 2013-14	Current Vs Prior Percent Variance
PERSONNEL SERVICES:					
Official Salaries and Wages	21,950.00	44,400.00	21,950.00	49.44%	100.00%
Salaries and Wages	4,477,832.14	9,617,182.00	4,429,255.58	46.56%	101.10%
Car Allowance	-	-	2,750.00	N/A	0.00%
Social Security	122,155.78	265,736.00	120,619.29	45.97%	101.27%
Health and Life Insurance	1,615,564.50	3,359,021.00	1,706,670.00	48.10%	94.66%
Police & Fire Pension Funds	625,977.00	1,251,954.00	585,025.02	50.00%	107.00%
Employees Retirement	255,839.46	561,629.00	239,833.83	45.55%	106.67%
ICMA Retirement	3,678.96	7,504.00	4,222.85	49.03%	87.12%
Medicare	71,123.91	149,846.00	70,932.90	47.46%	100.27%
Overtime	477,809.44	672,500.00	514,719.67	71.05%	92.83%
TOTAL PERSONNEL SERVICES	7,671,931.19	15,929,772.00	7,695,979.14	48.16%	99.69%
CONTRACTED SERVICES:					
Telephone	60,017.91	97,380.00	76,102.35	61.63%	78.86%
Printing & Copying	6,795.00	12,850.00	1,665.60	52.88%	407.96%
Public Information	71.92	4,616.00	-	1.56%	N/A
Utilities	195,459.41	460,900.00	198,752.96	42.41%	98.34%
Travel & Training	51,878.55	100,777.00	32,882.57	51.48%	157.77%
Tuition and Training	3,115.00	5,000.00	6,591.00	62.30%	47.26%
Building & Grounds Maintenance	26,853.84	54,000.00	25,456.88	49.73%	105.49%
Equipment Maintenance	25,009.80	53,301.00	24,833.80	46.92%	100.71%
Street Lights Maintenance	6,004.56	7,000.00	1,360.26	85.78%	441.43%
Traffic Signals Maintenance	12.70	5,000.00	514.34	0.25%	2.47%
Vehicle Maintenance	153,865.79	214,500.00	110,665.73	71.73%	139.04%
Postage	14,433.16	42,200.00	12,315.01	34.20%	117.20%
Building Rental	-	1,900.00	1,879.32	0.00%	0.00%
Equipment Rental	3,395.66	12,300.00	10,064.68	27.61%	33.74%
Advertising	6,401.23	16,900.00	9,498.93	37.88%	67.39%
Employee Assistance	-	1,500.00	200.00	0.00%	0.00%
Fire Prevention	9,276.73	10,000.00	8,364.27	92.77%	110.91%
Wellness	3,134.49	5,000.00	1,932.45	62.69%	162.20%
Dues and Subscriptions	24,267.04	37,400.00	30,116.68	64.89%	80.58%
Professional Fees	37,382.35	104,500.00	54,429.64	35.77%	68.68%
Environmental	8,640.00	14,000.00	5,098.00	61.71%	169.48%
Audit Costs	-	10,000.00	-	0.00%	N/A
Laundry and Cleaning	6,000.20	27,650.00	5,784.50	21.70%	103.73%
Workers Compensation	208,882.98	450,032.00	308,251.23	46.42%	67.76%
Property & Liability Insurance	147,678.75	280,140.00	210,881.50	52.72%	70.03%
Unemployment	2,873.00	-	986.86	N/A	291.13%
Court Costs	-	1,000.00	180.00	0.00%	0.00%
Contracted Services	57,900.70	151,045.00	39,279.45	38.33%	147.41%
Bank Charges	1,335.62	5,100.00	1,442.73	26.19%	92.58%
Credit Card Charges	5,210.18	15,000.00	5,640.89	34.73%	92.36%
Investigation Costs	375.00	5,000.00	-	7.50%	N/A
Towing Costs	2,011.24	2,500.00	1,032.70	80.45%	194.76%
Crime Prevention	1,319.68	5,000.00	-	26.39%	N/A
Civil Service	2,686.85	18,000.00	17,634.82	14.93%	15.24%
WV DMV/CDL Testing	-	1,000.00	-	0.00%	N/A
TOTAL CONTRACTED SERVICES	1,072,289.34	2,232,491.00	1,203,839.15	48.03%	89.07%

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

General 7 of 7

DESCRIPTION	ACTUAL Through 12/31/13 2013-14	AMENDED BUDGET 2013-14	ACTUAL Through 12/31/12 2012-13	ACTUAL Vs BUDGET 2013-14	Current Vs Prior Percent Variance
COMMODITIES:					
Fire Supplies/Clothing	11,254.96	30,000.00	26,133.03	37.52%	43.07%
Hand Tools	7,035.16	11,600.00	7,094.68	60.65%	99.16%
Salt	27,384.85	82,000.00	1,575.00	33.40%	1738.72%
Street Marker Materials	679.82	10,000.00	1,133.12	6.80%	60.00%
Marking Paint Supplies	10,352.01	11,000.00	6,305.00	94.11%	164.19%
Traffic Sign Materials	14,929.59	20,000.00	11,366.93	74.65%	131.34%
Construction Supplies	1,470.79	7,500.00	801.82	19.61%	183.43%
Civic Promotion	1,361.35	2,000.00	327.66	68.07%	415.48%
Tool Allowance	2,250.00	3,600.00	1,800.00	62.50%	125.00%
Office Supplies	19,257.83	60,900.00	27,737.55	31.62%	69.43%
Computer Supplies	3,900.00	4,250.00	125.00	91.76%	3120.00%
Investigative Supplies	1,060.25	6,000.00	6,655.26	17.67%	15.93%
Firearms Supplies	1,183.79	17,000.00	14,731.71	6.96%	8.04%
Janitorial Supplies	15,570.79	33,000.00	17,572.85	47.18%	88.61%
Photography Supplies	560.00	4,250.00	1,074.00	13.18%	52.14%
Emergency	-	250.00	-	0.00%	N/A
Mechanic/Garage Supplies	9,727.12	22,000.00	8,798.72	44.21%	110.55%
Operating Supplies	6,415.11	23,950.00	1,406.09	26.79%	456.24%
Litter Supplies	978.21	3,000.00	786.75	32.61%	124.34%
Vehicle Supplies	119,259.45	267,874.00	160,865.18	44.52%	74.14%
Uniform Purchases	54,781.26	93,000.00	61,054.95	58.90%	89.72%
Mon County Fuel	132,876.69	265,156.00	130,674.97	50.11%	101.68%
Care of Prisoners-County	4,661.95	20,000.00	10,833.60	23.31%	43.03%
Hepatitis B Shot	-	500.00	-	0.00%	N/A
Hydrant Rental	18,083.30	43,404.00	21,699.96	41.66%	83.33%
Safety Equipment	5,616.85	10,000.00	3,668.21	56.17%	153.12%
Sidewalk Repair Materials	2,617.05	10,000.00	5,175.02	26.17%	50.57%
Street Repair Materials	39,002.17	50,000.00	24,613.28	78.00%	158.46%
Guard Rail Supplies	1,000.00	2,500.00	2,152.96	40.00%	46.45%
TOTAL COMMODITIES	513,270.35	1,114,734.00	556,163.30	46.04%	92.29%
CAPITAL OUTLAY:					
Equipment	25,372.83	72,650.00	29,234.26	34.92%	86.79%
K-9 Equipment	2,314.34	3,000.00	1,244.96	77.14%	185.90%
Grant Expenditures	30,234.00	2,500.00	1,076.00	1209.36%	2809.85%
Lease Payment-Public Safety Bldg.	131,038.50	258,888.00	63,495.02	50.62%	206.38%
Lease Payment-Energy Efficiency	80,101.21	139,466.00	76,008.04	57.43%	105.39%
Lease Payment - Equipment	76,801.56	153,605.00	-	50.00%	N/A
TOTAL CAPITAL OUTLAY	345,862.44	630,109.00	171,058.28	54.89%	202.19%
CONTRIBUTIONS:					
Contingencies	-	60,438.00	-	0.00%	N/A
BOPARC Support	634,930.25	1,047,309.00	603,193.67	60.62%	105.26%
Library Support	370,259.00	740,518.00	376,784.50	50.00%	98.27%
Transit Support	145,750.00	291,500.00	145,750.00	50.00%	100.00%
Contribution to Capital Escrow	150,000.00	1,600,000.00	150,000.00	9.38%	100.00%
Contribution to MPO	18,000.00	18,000.00	18,000.00	100.00%	100.00%
Contribution to Building Commission	151,910.14	328,719.00	164,359.50	46.21%	92.43%
Greater Morgantown CVB	247,837.31	412,500.00	240,877.15	60.08%	102.89%
Region VI Dues	14,745.00	14,745.00	14,745.00	100.00%	100.00%
BOPARC - Hotel Occ Tax	123,918.65	206,250.00	120,438.59	60.08%	102.89%
BOPARC-Amusement Tax	-	2,500.00	-	0.00%	N/A
TOTAL CONTRIBUTIONS	1,857,350.35	4,722,479.00	1,834,148.41	39.33%	101.26%
TOTAL EXPENDITURES	11,460,703.67	24,629,585.00	11,461,188.28	46.53%	100.00%

CAPITAL ESCROW EXPENSES

PROJECT	Current Approved/ Carryover Budget FY 2013/2014	Expenditures Period Ending 12/31/14	Unexpended/ (overexpended) FY 2013/2014	Percentage Used/Paid	Percentage Available (Overexpended)
CITY CAPITAL PROJECTS					
Comprehensive Plan (Implementation)	75	75	0	100.00%	0.00%
Downtown Plan Implementation	15,000	0	15,000	0.00%	100.00%
City Branding	9,500	0	9,500	0.00%	100.00%
Demolition Program	23,902	0	23,902	0.00%	100.00%
City Hall Renovations	125,000	0	125,000	0.00%	100.00%
Airport Access Road	728,047	100,000	628,047	13.74%	86.26%
TV Cable	2,790	71	2,719	2.54%	97.46%
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%
Computers/Software System	200,000	0	200,000	0.00%	100.00%
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	10,568	2,726	7,842	25.79%	74.21%
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	0	120,000	0.00%	100.00%
Deer Management Program	5,000	3,700	1,300	74.00%	26.00%
Neighborhood Signs	5,337	1,997	3,340	37.42%	62.58%
Way Finder Signage	50,000	0	50,000	0.00%	100.00%
Bike Lanes	12,500	0	12,500	0.00%	100.00%
Traffic Study	20,000	0	20,000	0.00%	100.00%
Paving 2014	275,000	0	275,000	0.00%	100.00%
Wireless Technology Assessment	3,500	0	3,500	0.00%	100.00%
Coord Council Homeless (Conn. Link)	10,000	0	10,000	0.00%	100.00%
Home Program	30,000	0	30,000	0.00%	100.00%
TOTAL CITY CAPITAL PROJECTS	2,202,996	319,837	1,883,159	14.52%	85.48%

CAPITAL ESCROW EXPENSES

PROJECT	Current Approved/ Carryover Budget FY 2013/2014	Expenditures Period Ending 12/31/14	Unexpended/ (overexpended) FY 2013/2014	Percentage Used/Paid	Percentage Available (Overexpended)
CONTRIBUTIONS					
Contributions-City Related					
Equip. Storage Bldg-BOPARC	97,000	97,000	0	100.00%	0.00%
BOPARC	50,000	50,000	0	100.00%	0.00%
Sister Cities - BOPARC	1,390	300	1,090	21.58%	78.42%
Met Theatre - BOPARC	10,000	7,747	2,253	77.47%	22.53%
Urban Forestry	7,397	1,252	6,145	16.93%	83.07%
Urban Landscape	2,656	0	2,656	0.00%	100.00%
Financial Stabilization/Rainy Day Fund Contrib.	125,000	0	125,000	0.00%	100.00%
Transit Authority	32,500	16,250	16,250	50.00%	50.00%
MRTC - BOPARC	26,749	0	26,749	0.00%	100.00%
Total Contributions-City Related	352,692	172,549	180,143	48.92%	51.08%
Contributions - NonProfit Commitments					
Sunnyside Up	87,500	37,500	50,000	42.86%	57.14%
Main Street	45,000	22,500	22,500	50.00%	50.00%
Botanic Gardens-Dam Breach (MUB)	60,000	0	60,000	0.00%	100.00%
YCF Arts & Culture	30,000	15,000	15,000	50.00%	50.00%
Eastwood Elm-Mon BOE	50,000	0	50,000	0.00%	100.00%
Total Contributions - NonProfit Commitments	272,500	75,000	197,500	27.52%	72.48%
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%
Celebration of America	2,000	2,000	0	100.00%	0.00%
Your Community Foundation	11,000	11,000	0	100.00%	0.00%
MLK Day & Social Justice	2,000	0	2,000	0.00%	100.00%
Total Contributions- Other NonProfit	33,500	28,000	5,500	83.58%	16.42%
TOTAL ALL CONTRIBUTIONS	658,692	275,549	383,143	41.83%	58.17%
Contingency	120,361	0	120,361	0.00%	100.00%
TOTAL ALL ACTIVITIES	2,982,049	595,386	2,386,663	19.97%	80.03%

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

Airport 1 of 4

DESCRIPTION	ACTUAL Through 12/31/2013 2013-14	AMENDED BUDGET 2013-14	ACTUAL Through 12/31/2012 2012-13	ACTUAL Vs BUDGET 2013-14	Current Vs Prior Percent Variance
CHARGES FOR SERVICES	1,175,590.89	2,621,672.00	1,224,306.21	44.84%	96.02%
INTERGOVERNMENTAL	-	15,000.00	-	0.00%	N/A
MISCELLANEOUS	9,437.76	17,600.00	2,830.39	53.62%	333.44%
TOTAL REVENUE	1,185,028.65	2,654,272.00	1,227,136.60	44.65%	96.57%
EXPENDITURES:					
PERSONNEL SERVICES	319,443.62	683,022.00	343,580.34	46.77%	92.97%
CONTRACTED SERVICES	182,915.45	415,742.00	196,496.36	44.00%	93.09%
COMMODITIES	663,878.69	1,518,450.00	781,225.47	43.72%	84.98%
CAPITAL OUTLAY	-	-	-	N/A	N/A
CONTRIBUTIONS/DEBT SERVICE	16,674.37	37,058.00	17,328.09	45.00%	96.23%
TOTAL EXPENDITURES	1,182,912.13	2,654,272.00	1,338,630.26	44.57%	88.37%
NET INCOME (LOSS)	2,116.52	-	(111,493.66)		

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

Airport 2 of 4

DESCRIPTION	ACTUAL Through 12/31/2013 2013-14	AMENDED BUDGET 2013-14	ACTUAL Through 12/31/2012 2012-13	ACTUAL Vs BUDGET 2013-14	Current Vs Prior Percent Variance
CHARGES FOR SERVICES:					
Hangar Rents	70,391.44	119,277.00	64,222.21	59.02%	109.61%
Commissions	1.58	-	-	N/A	N/A
Jet Fuel - Retail	652,177.91	1,494,000.00	731,399.07	43.65%	89.17%
Jet Fuel - Mil w/Prist	75,539.47	291,000.00	127,225.60	25.96%	59.37%
Fuel - Avgas	123,463.45	315,000.00	139,664.51	39.19%	88.40%
Oil & Prist	534.00	1,000.00	468.00	53.40%	114.10%
Catering	3.00	200.00	1.50	1.50%	200.00%
Pilot Supplies	1,025.05	1,300.00	709.66	78.85%	144.44%
Airline Landing Fees	52,589.39	76,607.00	23,717.00	68.65%	221.74%
De-Icing	38,139.22	37,500.00	7,704.49	101.70%	495.03%
Office Rent	130,802.96	212,425.00	91,847.83	61.58%	142.41%
Restaurant Rent	2,492.02	18,000.00	7,866.56	13.84%	31.68%
Other Rent	180.00	-	-	N/A	N/A
Interspace Advertising	3,555.70	6,243.00	3,561.60	56.95%	99.83%
Car Rental Commissions	19,848.24	38,180.00	20,876.06	51.99%	95.08%
Car Rental Agencies	1,920.00	4,440.00	2,080.00	43.24%	92.31%
Airport Vending	2,927.46	6,500.00	2,962.12	45.04%	98.83%
TOTAL CHARGES FOR SERVICES	1,175,590.89	2,621,672.00	1,224,306.21	44.84%	96.02%
INTERGOVERNMENTAL:					
Grants-Other State Grants	-	15,000.00	-	0.00%	N/A
Contributions from Other Funds	-	-	-	N/A	N/A
AIP Support	-	-	-	N/A	N/A
TOTAL INTERGOVERNMENTAL	-	15,000.00	-	0.00%	N/A
MISCELLANEOUS:					
Earned Interest	42.76	100.00	29.59	42.76%	144.51%
Miscellaneous	9,395.00	17,500.00	2,800.80	53.69%	335.44%
TOTAL MISCELLANEOUS	9,437.76	17,600.00	2,830.39	53.62%	333.44%
TOTAL REVENUE	1,185,028.65	2,654,272.00	1,227,136.60	44.65%	96.57%

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

Airport 3 of 4

DESCRIPTION	ACTUAL Through 12/31/2013 2013-14	AMENDED BUDGET 2013-14	ACTUAL Through 12/31/2012 2012-13	ACTUAL Vs BUDGET 2013-14	Current Vs Prior Percent Variance
PERSONNEL SERVICES:					
Salaries and Wages	184,973.57	418,019.00	190,667.07	44.25%	97.01%
Social Security	12,326.96	27,157.00	12,657.14	45.39%	97.39%
Health and Life Insurance	76,575.00	153,150.00	97,524.00	50.00%	78.52%
Employees Retirement	26,878.43	58,344.00	24,339.47	46.07%	110.43%
Medicare	2,882.91	6,352.00	2,960.14	45.39%	97.39%
Overtime	15,806.75	20,000.00	15,432.52	79.03%	102.42%
Vacation & Sick Leave Adjustment	-	-	-	N/A	N/A
TOTAL PERSONNEL SERVICES	319,443.62	683,022.00	343,580.34	46.77%	92.97%
CONTRACTED SERVICES:					
Telephone	6,748.29	16,000.00	7,248.54	42.18%	93.10%
Utilities	46,669.07	118,500.00	43,543.85	39.38%	107.18%
Travel & Training	889.10	4,500.00	2,537.99	19.76%	35.03%
Building & Grounds Maintenance	9,327.82	20,000.00	12,307.05	46.64%	75.79%
Hangar Maintenance	-	10,000.00	-	0.00%	N/A
Airfield Maintenance	10,039.87	15,000.00	4,719.11	66.93%	212.75%
Equipment Maintenance	18,978.05	19,000.00	15,976.90	99.88%	118.78%
Vehicle Maintenance	1,807.07	9,000.00	4,747.13	20.08%	38.07%
Postage	159.00	300.00	203.25	53.00%	78.23%
Equipment Rental	11,204.77	38,855.00	-	28.84%	N/A
Advertising	16,639.80	20,000.00	12,552.09	83.20%	132.57%
Dues and Subscriptions	350.00	1,000.00	626.54	35.00%	55.86%
Audit Costs	-	2,300.00	-	0.00%	N/A
Workers Compensation	6,552.81	15,683.00	11,863.53	41.78%	55.23%
Property & Liability Insurance	22,135.07	57,921.00	28,055.30	38.22%	78.90%
Unemployment	-	-	-	N/A	N/A
Contracted Services	11,588.68	26,400.00	27,261.85	43.90%	42.51%
Fire Service Fees	6,281.94	6,283.00	5,710.84	99.98%	110.00%
Bank Charges	13,544.11	35,000.00	19,142.39	38.70%	70.75%
TOTAL CONTRACTED SERVICES	182,915.45	415,742.00	196,496.36	44.00%	93.09%
COMMODITIES:					
Small Tools/Equipment	123.20	500.00	-	24.64%	N/A
Office Supplies	1,567.19	4,750.00	1,450.02	32.99%	108.08%
Janitorial Supplies	2,688.31	9,000.00	1,808.97	29.87%	148.61%
Concession Supplies	1,340.37	4,000.00	1,592.24	33.51%	84.18%
Operating Supplies	4.79	-	-	N/A	N/A
Vehicle Supplies	9,134.63	5,000.00	3,665.25	182.69%	249.22%
Uniform Purchases	471.04	5,200.00	87.07	9.06%	540.99%
Fuel Purchased	535,295.05	1,222,000.00	639,050.76	43.80%	83.76%
Avgas Purchased	79,644.47	239,000.00	127,789.35	33.32%	62.32%
Oil and Prist	32,015.40	17,000.00	4,560.00	188.33%	702.09%
Catering Supplies	208.05	1,000.00	387.38	20.81%	53.71%
Pilot Supplies	1,386.19	1,000.00	834.43	138.62%	166.12%
Admin Charges by Other Funds	-	10,000.00	-	0.00%	N/A
TOTAL COMMODITIES	663,878.69	1,518,450.00	781,225.47	43.72%	84.98%

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

Airport 4 of 4

DESCRIPTION	ACTUAL Through 12/31/2013 2013-14	AMENDED BUDGET 2013-14	ACTUAL Through 12/31/2012 2012-13	ACTUAL Vs BUDGET 2013-14	Current Vs Prior Percent Variance
CAPITAL OUTLAY:					
Equipment	-	-	-	N/A	N/A
Depreciation Expense	-	-	-	N/A	N/A
Amortization Expense	-	-	-	N/A	N/A
TOTAL CAPITAL OUTLAY	-	-	-	N/A	N/A
CONTRIBUTIONS:					
Contingencies	-	4,253.00	-	0.00%	N/A
Debt Service Contingencies	-	16,131.00	-	0.00%	N/A
Lease Interest	16,674.37	16,674.00	17,328.09	100.00%	96.23%
TOTAL CONTRIBUTIONS	16,674.37	37,058.00	17,328.09	45.00%	96.23%
TOTAL EXPENDITURES	1,182,912.13	2,654,272.00	1,338,630.26	44.57%	88.37%