



MORGANTOWN
CITY CLERK

304-284-7439
Morgantownwv.gov
389 Spruce St.
Morgantown, WV 26505

AGENDA

CITY COUNCIL COMMITTEE OF THE WHOLE MEETING

City Hall Council Chambers, 389 Spruce Street, 2nd Floor, Morgantown, WV 26505

Tuesday, February 24, 2026, at 7:00 PM

This meeting will be broadcast live via YouTube at City of Morgantown - YouTube

<https://www.youtube.com/@CityofMorgantown/streams>

NOTE: Committee of the Whole Meetings of the Morgantown City Council are intended to provide an opportunity for the Council to receive information, ask questions, and identify policy options in an informal setting. No official action is taken at these meetings. At this Committee of the Whole Meeting the following matters are scheduled.

1. PRESENTATIONS:

A. FY 26-27 Budget Presentation

B. Presentation on Board of Education Levy

C. Housing Initiatives Discussion: Feedback from Listening Sessions

D. Targeted Building Permit Processing Timelines

2. PUBLIC PORTION:

3. ITEMS FOR DISCUSSION:

A. An Ordinance Amending Article 1373. Nonconforming Uses, to Provide a Process to Revive Abandoned Nonconforming Uses

B. An Ordinance Authorizing and Regulating Accessory Dwelling Units and Updating Site Plan Review Procedures

4. EXECUTIVE SESSION:

5. ADJOURNMENT:

For accommodations, please contact us at 304-288-7072.



City Council Agenda Item Summary

Council Meeting Date: February 24, 2026

Item: FY26-27 Budget Presentation
Department: Finance
Requested By: Jon Furgison, Finance Director
Strategic Goal: Excellent and Responsible

Recommended Motion: Presentation only. Budget items to be provided for adoption starting in March.

Item Summary:

Jon Furgison, Finance Director, will be presenting the City's proposed FY26-27 budget. The budget outlines a plan for the period of July 1, 2026 through June 30, 2027. The major components of the budget include Revenue, Capital, Personnel, Operating, Outside Agency Funding, and Debt Service.

This budget was developed with caution and care, grounded in our responsibility to manage public resources wisely while continuing to deliver high-quality services that residents expect and deserve. It acknowledges the fiscal realities facing the City which include plateauing or declining revenues, rising costs, and increased operational pressures while positioning Morgantown on a more sustainable path for the years ahead.

Fiscal Impact: The proposed budget outlines anticipated revenues and the allocation of expenses for a balanced budget.



City Manager's Discussion and Analysis on the Proposed Budget for Fiscal Year 2026-2027

The proposed budget for the Fiscal Year ending June 30, 2027, reflects a deliberate, disciplined, and highly intentional approach to the City of Morgantown's fiscal stewardship. This budget was developed with caution and care, grounded in our responsibility to manage public resources wisely while continuing to deliver high-quality services that residents expect and deserve. It acknowledges the fiscal realities facing the City which include plateauing or declining revenues, rising costs, and increased operational pressures while positioning Morgantown on a more sustainable path for the years ahead.

While we are responding to immediate fiscal pressures, this budget also begins a transition toward a more structurally balanced and sustainable financial model. The decisions reflected herein are not temporary measures, but deliberate steps toward strengthening our long-term resilience, improving financial predictability, and ensuring that Morgantown remains a city positioned for opportunity, innovation, and responsible growth.

Over the past several budget cycles, the City has begun addressing structural financial pressures. This year's process required an additional level of scrutiny due to a more limited availability of carryover funds. During the FY25–26 fiscal year, staff conducted a detailed review of how year-end carryover had been historically calculated. That review identified inconsistencies in prior methodology, including the use of both cash-basis and accrual-basis calculations, which resulted in an overestimation of available funds in previous years.

When the FY25–26 budget was adopted, early estimates of carryover were projected at \$5,958,750. The actual carryover totaled \$2,721,065, creating a \$3.2 million gap between projection and reality. It is important to note that this gap was not the result of overspending or revenue underperformance in FY26. Moving forward, now that we have adjusted year-end-carry over calculations, we are confident that current and future forecasting will reflect a consistent process that provides for a more accurate accounting of our financial position.

Through fiscally responsible actions in the current fiscal year, including targeted expenditure controls and the prudent use of the Fiscal Stabilization Fund, the City has maintained high service levels. However, the prior year's projected use of carryover makes balancing the FY26–27 budget more challenging. This clarity reinforces the need to act thoughtfully and proactively now, rather than delaying difficult decisions that could compromise future stability.

Balancing the FY27 budget required collaboration across the entire organization. Every department carefully evaluated its operations to identify efficiencies, defer non-essential expenditures, and prioritize core services. While this was not an exercise in across-the-board cuts, nor a withdrawal from our service commitments, every department shared the responsibility of aligning spending with available resources. The adjustments reflect intentional decision-making by prioritizing what matters most, protecting service quality, and continuing to deliver meaningful outcomes for the community. While we are doing more with less, we remain committed to service levels and strengthening the City's long-term financial health.

Although the financial environment is tight, the City remains strong. Our workforce continues to deliver essential services with professionalism and dedication. This proposed budget represents a balanced and responsible plan that maintains critical services, improves financial transparency, and positions Morgantown to capitalize on future growth opportunities when they arise.

Fund	FY25 Adopted Budget	FY25 Amended Budget	FY26 Adopted Budget	FY26 Amended Budget	FY27 Proposed Budget
General Fund	\$ 45,112,629	\$ 46,870,803	\$ 45,392,959	\$ 44,387,274	\$ 41,829,181
Capital Escrow*	\$ 8,081,958	\$ 24,006,188	\$ 7,749,759	\$ 19,772,545	\$ 7,037,018
TOTAL COMBINED	\$ 53,194,587	\$ 70,876,991	\$ 53,142,718	\$ 64,159,819	\$ 48,866,199

*The Capital Escrow Amended Budgets include projects for which the City is either accumulating funds or that are already in progress.

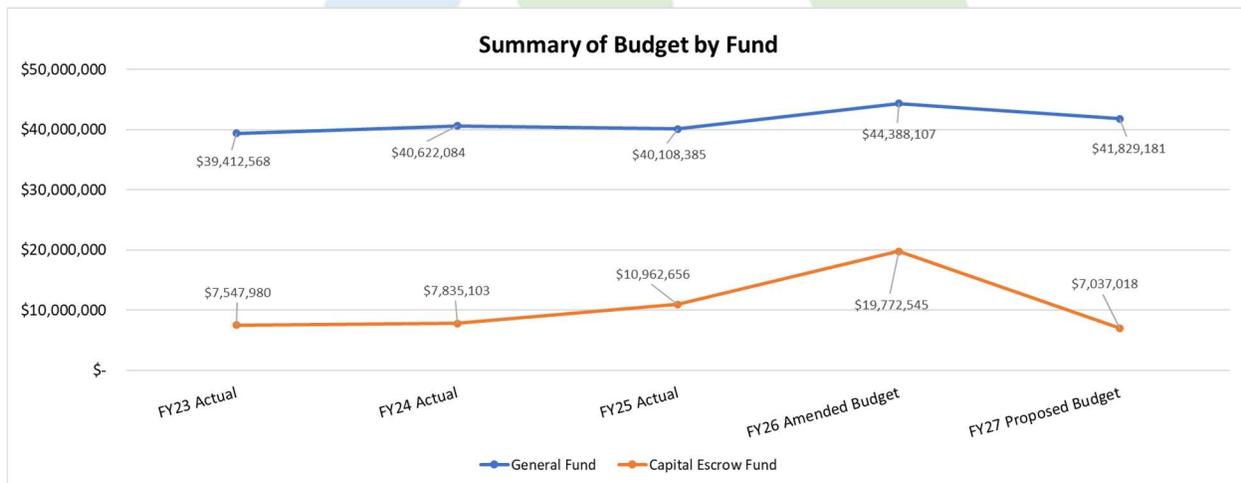


Figure 1: Summary of Budget by Fund

Revenues

The January 2026 West Virginia Economic Outlook, presented to the West Virginia Legislature, projects that national economic growth will continue, though at a slower-than-average pace. West Virginia’s economy is likewise expected to experience modest growth. At the regional level, Monongalia County is forecasted to see population growth between 2025 and 2030 and ranked among the top 15 growth counties in the state from 2015 to 2025. These indicators suggest that our region remains comparatively strong within the state and positioned for continued opportunity. Based on data from the Bureau of Labor Statistics, the Consumer Price Index for the South Region, which includes West Virginia, rose 2.2% over the 12 months ending December 2025.

While these broader trends are encouraging, the City of Morgantown must remain mindful of its own revenue structure. For the upcoming fiscal year, many of the City’s primary revenue streams are projected

to remain flat. Some revenues are expected to grow modestly, while others decline slightly. These projections are consistent with recent local trends and broader economic conditions.

As a regional employment and healthcare hub anchored by West Virginia University and WVU Medicine, Morgantown’s economy differs from many municipalities in the state. This budget acknowledges both the opportunities created by regional growth and the volatility associated with construction-driven revenues and student-influenced economic activity. Our approach is designed to stabilize municipal finances irrespective of cyclical fluctuations in these sectors.

Flat or modestly changing revenues present an ongoing challenge as operating costs (such as personnel, materials, infrastructure, and contractual services) continue to rise. As revenues level off, it becomes increasingly important to evaluate structural and policy measures that will allow the City’s revenue base to keep pace with escalating expenses in future fiscal years. Thoughtful planning today will help ensure the City can sustain service levels, meet its obligations, and responsibly manage long-term financial commitments.

Figure 2 below illustrates the City’s major revenue sources, followed by a discussion of each primary revenue category and the assumptions used in developing these projections.

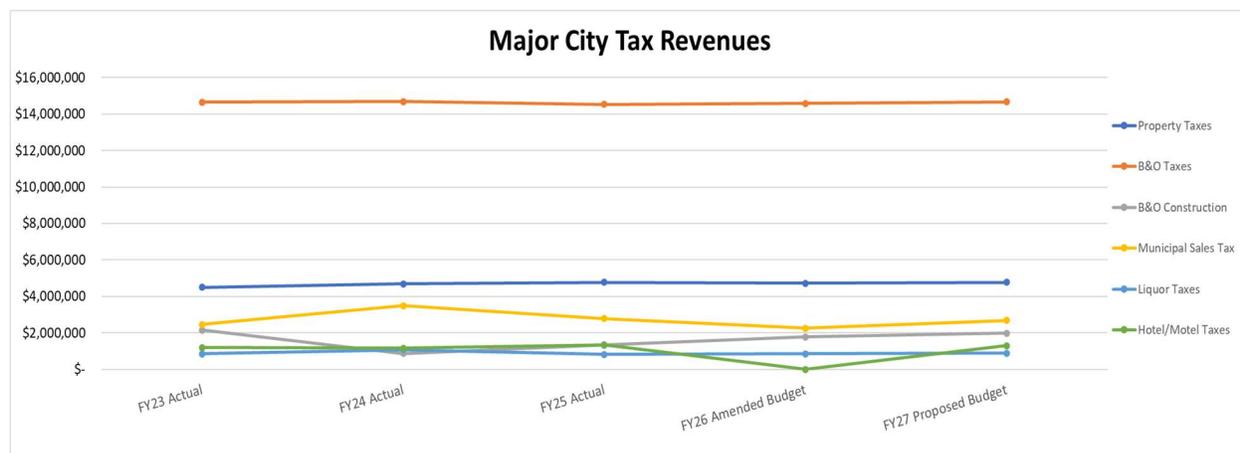


Figure 2: Major City Tax Revenues

Property Tax: Municipal Property tax rates are limited by state constitution to \$0.25 per \$100 of value for residential property and \$0.50 per \$100 of value for commercial property. These taxes are collected by the County Sheriff and are remitted to the City. The proposed FY27 keeps property tax rates consistent with those of the current year, with a projected revenue of \$4.4 million in current year assessments for the upcoming fiscal year. The city has not yet received the updated calculation from the County Sheriff.

Municipal Sales Tax: The City’s 1% sales tax went into effect July 2020. Last year, the City planned cautiously for a projected decline in Municipal Sales Tax revenue based on direction from the State relating to their movement to a GIS-based accounting of transaction locations. Actual collections have come in more strongly than expected, not resulting in the forecasted decline. Overall, sales tax revenues have settled into a more stable pattern, averaging about 2.5 million per quarter. Municipal Sales Tax represents approximately 6.6% of the City’s General Fund Revenue.

As we prepare the FY 2027 budget, we recognize that sales tax revenue can rise or fall from year to year, so while this revenue source shows an increase from the prior year budget projections, it remains a conservative outlook. By setting realistic expectations based on current trends, the City is taking a responsible and forward-looking approach to budgeting. This strategy helps ensure financial stability and allows the City to continue delivering essential services even if revenues fluctuate.

Sales tax receipts will be closely tracked throughout the year, and adjustments will be made if changing conditions affect revenue levels.

For FY 2027, the City expects to receive \$10.7 million in municipal sales tax revenue. As required by ordinance, these funds will be distributed evenly, with 25 percent each allocated to BOPARC, the Capitol Escrow Fund, the Policemen’s and Firemen’s Pension Funds, and the City’s General Fund to support day-to-day operations and community services.

B & O Taxes: Business & Occupation (B&O) tax revenues remain an important component of the City’s overall revenue structure, particularly as they relate to construction activity and capital investment. For FY27, total combined B&O tax revenues are projected at \$16,660,000, reflecting continued economic activity across multiple sectors.

B&O tax revenue generated from large-scale construction projects, defined as projects exceeding \$5 million, is expected to remain generally consistent with the potential for slight growth. FY27 projections have been budgeted for \$1,985,000. The city is currently tracking six major construction projects, several of which are nearing completion or are in the final phases of primary construction and are not anticipated to have significant impact into the FY27 period.

One notable source of anticipated revenue is the B&O Construction Tax that continues to be associated with the WVU Medicine Eye Institute project. This project is subject to a 2 percent construction B&O tax paid by contractors and is expected to generate a meaningful and sustained revenue stream, with collections occurring currently and continuing through FY 2027.

The other major B&O Construction Projects are the BOPARC Lower Marilla Park, the WVU Football Stadium Box, the WVU Medicine Children’s Hospital 10th Floor Renovation, the WVU Medicine Ruby Hospital Levels 2,4, and 6 Renovations, and the Ronald McDonald House Renovations. The City acknowledges other upcoming projects that will assist in the continuing trend of construction-related B&O revenues being available over the next couple of years.

These projects serve as a key driver for the City’s capital expenditures, supporting infrastructure investment and long-term asset maintenance. While construction activity can fluctuate, current projections reflect known project timelines and a realistic, measured assessment of anticipated collections.

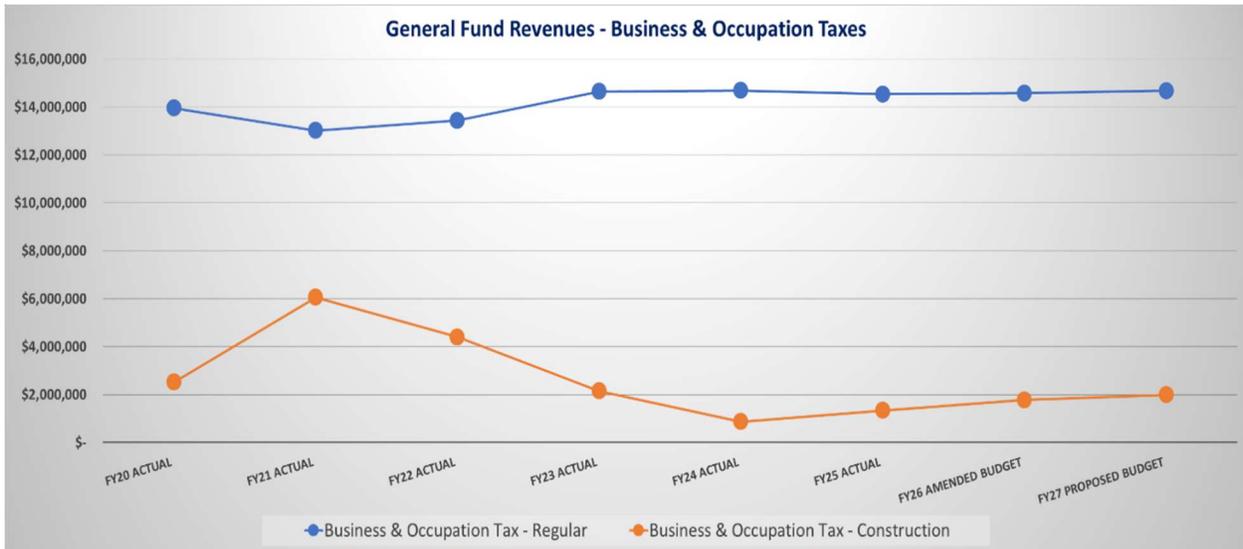


Figure 3: Business & Occupation (B&O) tax revenues

Major Service Fee Revenues: The two major components of this revenue stream are the Safe Streets & Safe Community Municipal Fee and the Fire Protection Service Fee. Figure 4 below visually represents the City’s major service fee revenue, followed by a discussion of these sources.

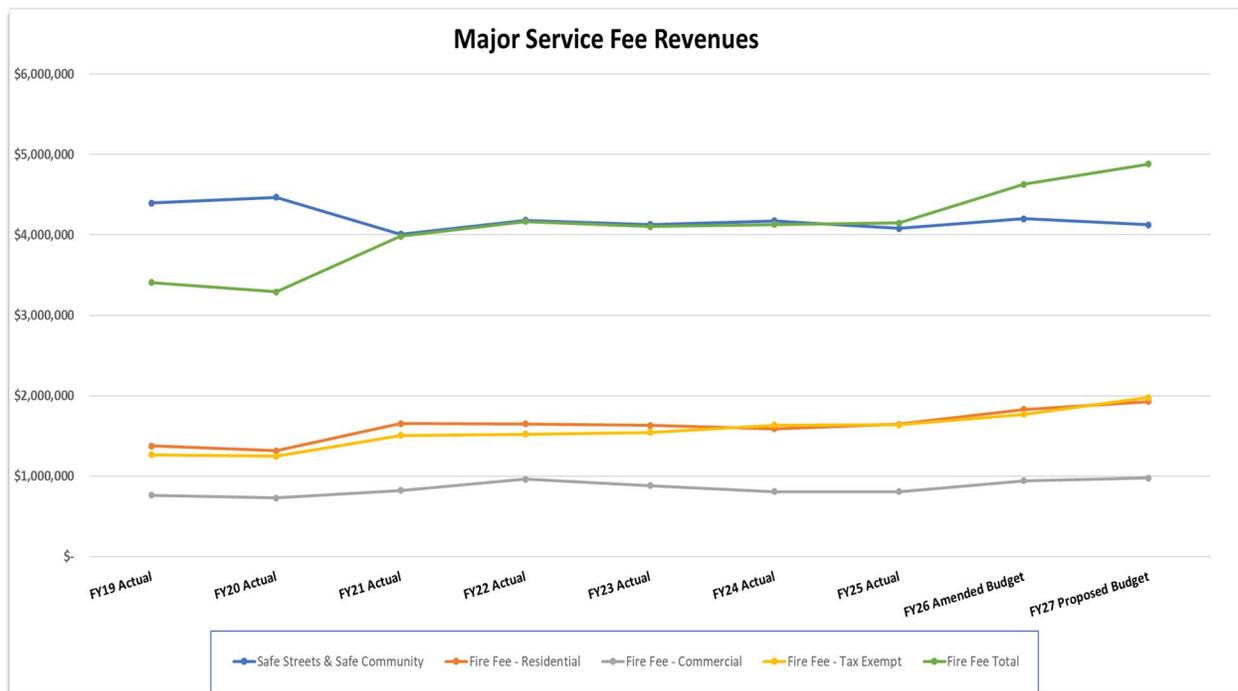


Figure 4: Major Service Fee Revenues

The Safe Streets and Safe Community Municipal Fee: The Safe Streets & Safe Community Municipal Fee (Municipal Service Fee) was implemented on January , 2016, with the goal of enhancing the safety and maintenance of the City's streets and improving police protection. This fee is \$3.00 per week for individuals working within city limits. The rate has not been modified since initial implementation. When implemented, the projected revenue from this fee was approximately \$4.68M. Pre-COVID, these projections were accurate but a decline in this revenue has been resulted since COVID.

This fee is expected to generate approximately \$4.125 million in FY27. Of this amount, \$1,776,750 will be allocated to the Capital Escrow for right-of-way improvements, streets, and public safety equipment purchases.

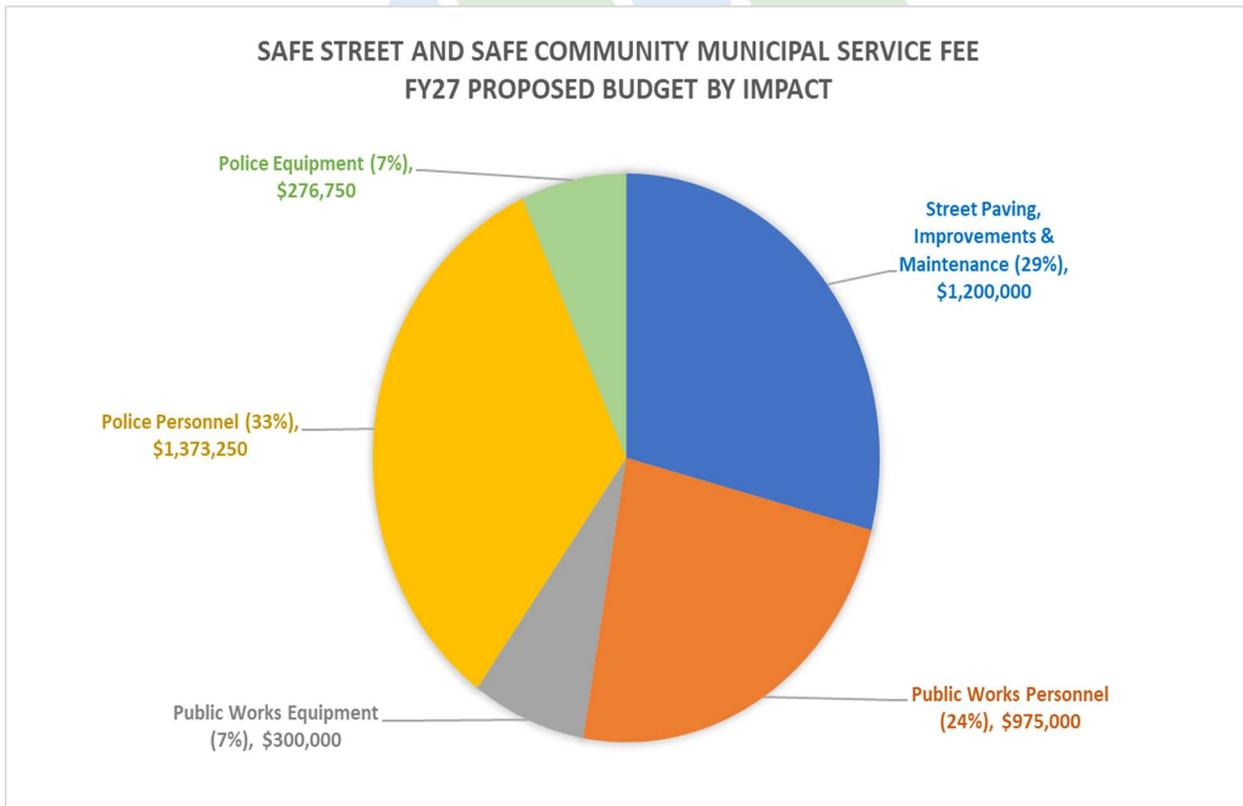


Figure 5: Municipal Service Fee FY27 Proposed Budget by Impact

Fire Protection Service Fee: Fire Protection Service Fees represent a dedicated funding source that supports the City of Morgantown’s fire protection operations. These fees are assessed citywide based on the square footage of structures receiving fire protection services and are designed to ensure that the cost of providing these services is distributed equitably among users.

For Fiscal Year 2027, Fire Protection Service Charges revenues are projected at \$4,881,175, reflecting the ongoing impact of recent rate adjustments and current service demands.

Revenue from Fire Protection Service Charges is used to support the Fire Department’s operational needs, including staffing, training, equipment replacement, and maintenance of existing apparatus. These funds

also play a critical role in sustaining the City’s ability to meet emergency response standards and maintain readiness across all service areas.

In July 2025, the City implemented a one-time 15 percent adjustment to the Fire Protection Service Charges to address rising operational costs and to ensure compliance with the City’s required minimum contribution to the Fire Pension Plan. This action was taken to strengthen the long-term financial stability of fire services without compromising service delivery. While a critical revenue source for these services, the fee does not fully cover the Fire Department (inclusive of Fire Marshal) expenses, which total a FY27 proposed budget of \$9,189,744 for capital, personnel, and operations.

Prior Year Carryover: As discussed in the introduction, it was necessary to make a budget revision in July 2025 to reconcile the City’s originally projected carryover with the actual unassigned fund balance available as of June 30, 2025.

The revision ensures the FY26 budget should align more closely with actual available cash, as required by state guidance, and works to avoid overcommitting resources. This adjustment is not the result of overspending or revenue shortfalls in FY 2026, but rather a more accurate reflection of our financial position.

To address the calculation shortfall while minimizing operational impacts, the City has proactively implemented several measures including the freezing of certain vacant positions, limiting discretionary purchases, adjusting timelines for projects to allow for the delaying transfer of funds to the Capital Escrow, and targeting the use of the Fiscal Stabilization Fund as needed.

Expenditures

Overall expenditures in the FY 2026–2027 Proposed Budget have been intentionally dialed back reflecting a disciplined response to revenue projections. Expenditure requests were carefully evaluated and constrained, with a focus on sustaining core services while aligning spending with realistic revenue expectations. While this proposed budget works to realign revenues and expenditures and may result in some scaled back operational capacity, the proposed budget does not fully eliminate any major programs. Core services will be delivered.

Even though expenditures have been constrained this fiscal year, the proposed budget continues to advance key strategic priorities, including those adopted by City Council of being Compassionate and Engaged, Excellent and Responsible, Connected and Well-Maintained, Vibrant and Prosperous, and Safe and Welcoming.

The city remains committed to serving residents with empathy, transparency, and accessibility. While it may not be at an identical level due to fiscal pressures, the proposed budget continues to support core services that directly impact quality of life, including public safety response, public works operations, parks and recreation, library and transit services, and funding for nonprofit partners serving vulnerable populations.

The continued investment of Opioid Settlement funds and targeted agency appropriations reflects the City’s ongoing commitment to community health, behavioral health initiatives, and collaborative problem-

solving. By protecting essential services and maintaining strong partnerships, the City demonstrates that fiscal restraint does not diminish compassion.

Fiscal integrity and operational excellence are foundational to this budget. The correction of prior carryover methodology, the incorporation of vacancy modeling into personnel budgeting, and the restructuring of healthcare funding practices demonstrate a commitment to improved financial transparency and responsible governance.

Even within constrained spending, the FY 2027–2031 Capital Improvement Plan continues targeted investments in right-of-way improvements, paving, equipment replacement, snow removal readiness, airport infrastructure, and public safety apparatus. These investments protect the City’s existing assets and ensure reliable service delivery.

By making adjustments now to ensure stable municipal services, supporting public amenities, and investing in core infrastructure, the City creates the conditions necessary for private investment, workforce retention, and economic resilience. Fiscal discipline today strengthens the foundation for future prosperity.

Public safety remains the City’s foremost responsibility. The proposed budget preserves Police and Fire staffing levels consistent with recent historical capacity, advances the development of Fire Station 1, and sustains funding for equipment replacement and emergency response readiness.

Through continued funding of the Safe Streets & Safe Community Municipal Fee and Fire Protection Service Charges, the city ensures that public safety services remain reliable, professional, and prepared to serve all residents. A safe community is the cornerstone of economic vitality and quality of life, and this budget reaffirms that commitment.

Figures 6 and 7 below provide visual summaries of the City’s major expenditure categories and service types.

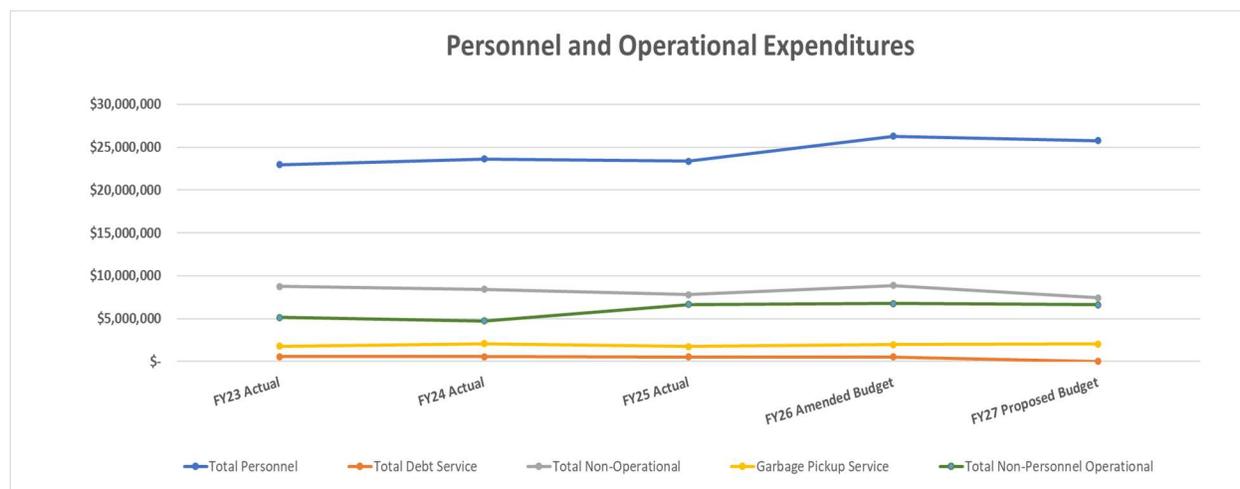


Figure 6: Personnel and Operational Expenditures

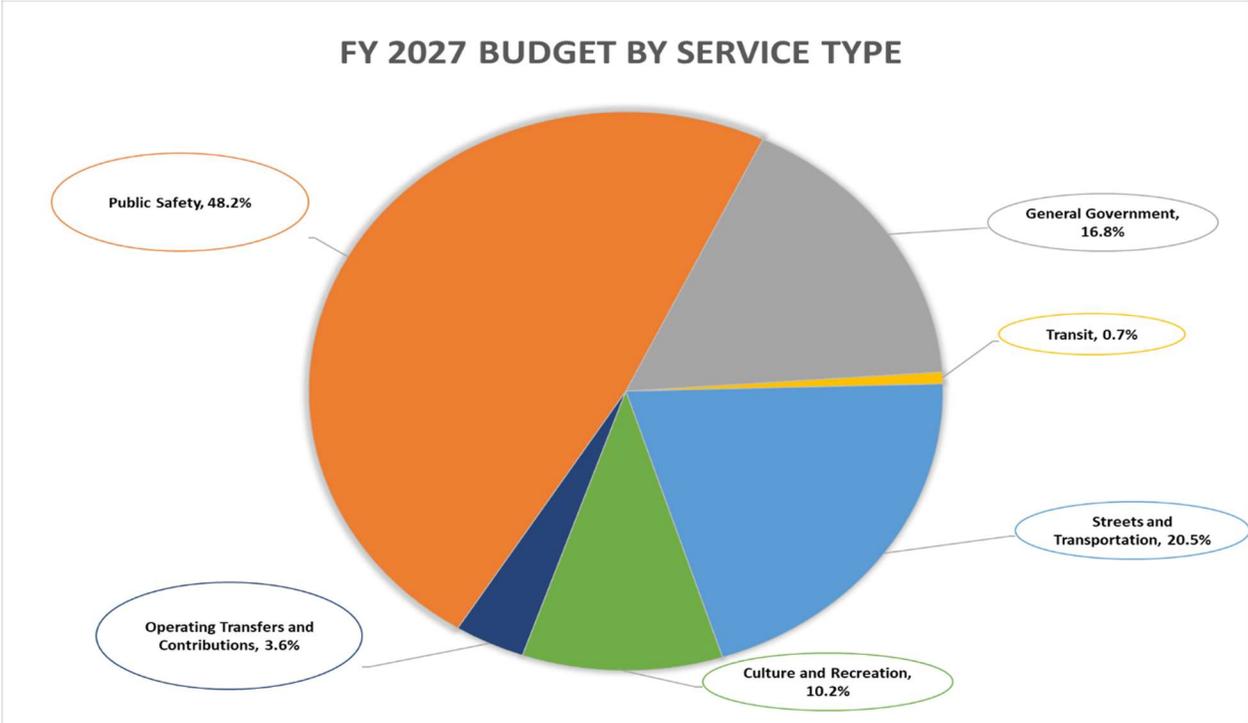


Figure 7: Fiscal Year 2027 Budget – Expenditures by Service Type

Personnel, Benefits, and Healthcare Costs: The city has not included funding for new positions. While no positions are being permanently eliminated as part of the FY27 budget, several positions are being frozen and may not be filled. The FTE count for the city remains approximately 306.

As we proceed through FY26, various positions that become vacant may become frozen. The proposed budget calculates 16 frozen positions. While the Police Department’s budget accounts for several of these frozen positions, the Department’s budget is still estimated in a way that will allow them to fill several vacant roles. The number of Police Officer positions funded in the budget is consistent with staffing levels the Department has historically maintained and remains above current staffing levels. The proposed budget does not reduce any active personnel.

Additionally, no cost-of-living adjustment (COLA) is included for FY 2027. The budget does retain the STEP adjustments for employees. While this decision was not made lightly, it represents another necessary step in ensuring long-term fiscal sustainability and maintaining alignment between revenues and expenditures during a period of limited growth.

Effective July 1, 2025, City Council approved the closing of the Police and Fire Pension Funds to new entrants. While this was a challenging decision, it was a necessary step to ensure fiscal sustainability particularly as it relates to unfunded pension liability.

For the first time, vacancy rates have been formally incorporated into personnel budgeting. As a common and accepted practice in municipal budgeting, accounting for employee turnover improves forecasting accuracy. Departments can reasonably project vacancies, allowing the city to offset higher personnel-related costs, such as healthcare, while maintaining service delivery.

Healthcare costs remain one of the most significant expenditure pressures. Over the past year, the City has experienced a substantial increase in costs within its self-funded employee health insurance plan, driven largely by a higher incidence of one-time, high-cost claims and continued growth in high-cost prescription utilization. It is important to note that self-funded insurance plans are inherently subject to cyclical cost fluctuations influenced by claim variability, utilization trends, and stop-loss insurance thresholds.

To stabilize the Life & Health Fund and ensure uninterrupted healthcare coverage for City employees, the City transferred approximately \$3.3 million from the Financial Stabilization Fund in January 2025. These actions were taken to address rising costs, replenish depleted reserves, and protect the long-term viability of the self-funded plan. The January 2025 transfer of \$3,315,040, approved by City Council, represented 59.3% of the Financial Stabilization Fund’s available cash at that time.

Looking ahead, the City has implemented a more sustainable budgeting strategy. Effective January 1, 2026, employer healthcare contributions are now budgeted using a position-based methodology, which accounts for anticipated vacancies within departments. For FY 2026–2027, employer healthcare contributions increased by 17.1%, while employee contributions increased by 4%. \$5.6+ Million has been allocated in the General, Airport, and Arts and Culture Fund to cover the City’s share of healthcare costs, distributed across departments based on eligible positions.

The City will continue to closely monitor healthcare expenditures using historical data and predictive analytics to improve forecasting accuracy and better manage cost fluctuations during high-claim periods.

Agency Funding: Within the FY 2027 budget, the City has appropriated \$544,500 to 13 nonprofit and quasi-government entities using resources from the Capital Escrow Fund and the Opioid Settlement Fund. These allocations support targeted initiatives that align with the City’s strategic priorities and authorized fund purposes. This is a reduction from the FY 2026 contributions of \$624,500.

Summary of Funding for Non-Profit Organizations and Quasi-Government Entities For the Fiscal Year 2026-2027

	Capital Escrow Fund	Opioid Settlement Fund	Total
Sunnyside Up / Campus Neighborhood Revitalization Corp.	\$ 95,000	\$ -	\$ 95,000
Main Street Morgantown	\$ 70,000	\$ -	\$ 70,000
Morgantown Area Partnership	\$ 37,500	\$ -	\$ 37,500
Morgantown Area Youth Services	\$ 7,500	\$ -	\$ 7,500
Morgantown Community Resources	\$ 25,000	\$ -	\$ 25,000
Mon River Trail Conservancy	\$ 107,500	\$ -	\$ 107,500
Upper Mon River Association	\$ 2,000	\$ -	\$ 2,000
West Virginia Botanic Garden	\$ 7,500	\$ -	\$ 7,500
Your Community Foundation	\$ 45,000	\$ -	\$ 45,000
WV Catholic Charities - Grace Shelter	\$ 84,493	\$ 15,507	\$ 100,000
WV Catholic Charities - Warming Shelter	\$ 40,000	\$ -	\$ 40,000
Community Coalition for Social Justice	\$ 500	\$ -	\$ 500
Land Reuse & Preservation Agency	\$ 2,000	\$ -	\$ 2,000
MUB -Hazardous Waste Collection	\$ 5,000	\$ -	\$ 5,000
Total	\$ 528,993	\$ 15,507	\$ 544,500

Figure 8: Summary of Funding for Agency and Quasi-Government Entity Requests for the Fiscal Year 2026-2027

Public Agencies: In addition to the previously mentioned Agency allocations, the City has budgeted a total of \$6,135,000 in funding to several key public agency partners to support their operations. These agencies are BOPARC (Board of Parks and Recreation), the MMMPO (Morgantown Monongalia Metropolitan Planning Organization), the Morgantown Public Library System, and Mountain Line Transit Authority.

**Summary of Funding for Public Service Agencies
For the Fiscal Year 2026-2027**

	General Fund	Coal Severance Fund	Municipal Sales Tax Fund	Total
BOPARC - Support for General Operations	\$ 1,800,000	\$ -	\$ -	\$ 1,800,000
BOPARC - Hotel/Motel Tax Allocation	\$ 280,000	\$ -	\$ -	\$ 280,000
BOPARC - 25% Allocation of Municipal Sales Tax	\$ -	\$ -	\$ 2,675,000	\$ 2,675,000
BOPARC - 100% of Coal Severance Collected	\$ -	\$ 100,000	\$ -	\$ 100,000
Subtotal for BOPARC	\$ 2,080,000	\$ 100,000	\$ 2,675,000	\$ 4,855,000
Morgantown Public Library System	\$ 960,000	\$ -	\$ -	\$ 960,000
Mountain Line Transit Authority	\$ 300,000	\$ -	\$ -	\$ 300,000
Morgantown Monongalia Planning Organization	\$ 20,000	\$ -	\$ -	\$ 20,000
Total	\$ 3,360,000	\$ 100,000	\$ 2,675,000	\$ 6,135,000

Figure 9: Summary of Funding for Public Agencies for the Fiscal Year 2026-2027

Capital Improvements: The City’s Capital Escrow Fund represents funding for City’s major projects and ongoing lease and replacement needs. This fund is created through developing a multi-year planning document that identifies, prioritizes, and schedules major public infrastructure investments and City projects. The Capital Improvement Plan (CIP) serves as a roadmap for funding and constructing large-scale public projects. These projects often include improvement to public facilities, transportation systems, parks, and public safety infrastructure. Within this fund, the City also considers a variety of funding and revenue sources including grants and bonds.

Highlights of the Fiscal Year 2027-2031 CIP features continued funding related to:

- Continuous updates to critical IT infrastructure.
- Removal of dilapidated structures to eliminate safety hazards and promote growth.
- \$1.2+M for public Right-of-Way improvements and paving to provide safe and reliable roadways and sidewalks.
- Replacement and maintenance of critical Public Works equipment, including critical supplies and equipment needed related to respond to snow removal.
- Continue to provide ongoing funding towards replacement of Public Safety equipment and replacement, including funding towards Fire Engine and Ladder replacements. The city will be receiving grant funding to assist in the replacement of Police Vehicles.
- The proposed funding contemplates the issuance of debt to continue the process of building a new Fire Station 1. The city has received \$6M in grant funding to support this move.
- Over \$800k in funding for equipment and projects at the airport, including allocating funding towards the future replacement of a snow blower, snow broom, and plow truck used for snow removal and clearing runways.

Conclusion

The Proposed FY 2027 Budget reflects a disciplined and measured response to a challenging fiscal environment marked by flat and constrained revenue growth. Considering these conditions, the City has taken deliberate steps to control spending, reduce financial risk, and ensure that expenditures remain aligned with available resources, while still focusing on delivering quality municipal services.

The intent of this budget is to communicate that the City of Morgantown is making intentional decisions to preserve financial stability and protect essential operations. Expenditures have been carefully reviewed and, where possible, scaled back to avoid overcommitting limited resources. These actions are necessary to maintain balance in the budget and safeguard the City’s long-term fiscal health.

The City recognizes that flat revenue growth paired with escalating personnel, healthcare, infrastructure, and operating costs require a multi-year strategy. Over the next three to five fiscal years, the City will work towards:

- Rebuilding and preserving adequate reserve levels in the General Fund and Financial Stabilization Fund.
- Align recurring expenditures with recurring revenues.
- Evaluate long-term revenue elasticity within the City’s existing statutory framework.
- Modernize financial forecasting tools to enhance predictive accuracy.
- Continue refining capital planning to reduce reliance on one-time funding sources.

These steps are intended to move the City away from reactive annual adjustments and towards a structurally balanced forward-planning fiscal model.

Short term, to support this effort, the City will continue to freeze vacant positions unless they are critical to service delivery, limit travel and training to mission-essential activities, defer discretionary purchases and non-urgent equipment replacements, review contracts and subscriptions for potential reductions, and adjust project timelines when feasible. We will also work to identify opportunities to improve revenue compliance or propose additional revenues where appropriate, such as grant funding.

However, success in FY 2027 will not be measured solely by balancing revenues and expenditures, but by maintaining emergency response standards, preserving infrastructure condition ratings, stabilizing healthcare fund reserves, and improving forecast accuracy across major revenue streams.

Above all, the FY 2027 Proposed Budget reaffirms the City of Morgantown’s unwavering commitment to fiscal responsibility and public service. Protecting the safety and well-being of our residents and staff remains our foremost obligation, and this budget ensures that police, fire, and emergency services continue to be supported, stable, and ready to respond. At the same time, every financial decision reflected in this plan is grounded in prudent stewardship of public dollars, balancing today’s needs with tomorrow’s obligations. By exercising discipline, restraint, and foresight, the City is not only meeting current challenges but reinforcing a foundation of trust, accountability, and long-term stability that will serve Morgantown well into the future.

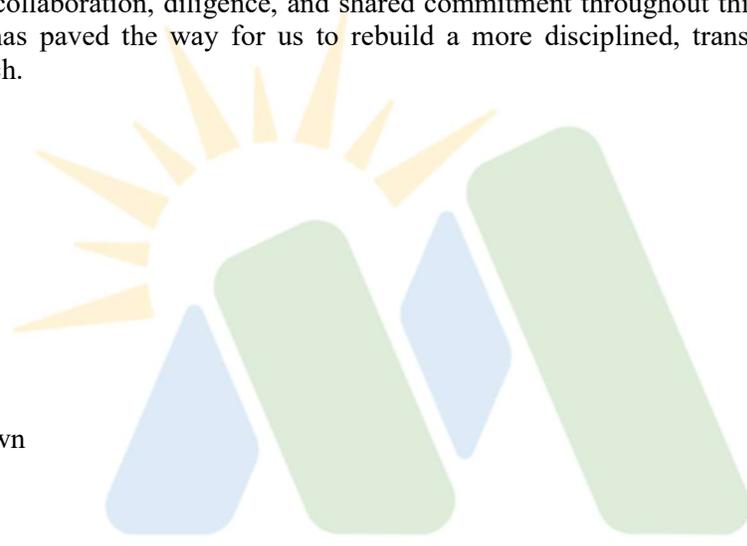
While this budget reflects restraint, it also reflects resolve. The City of Morgantown will use this period of constrained growth to strengthen internal systems, improve forecasting accuracy, modernize capital planning, and reinforce reserve policies. These actions ensure that when revenue growth accelerates or new opportunities emerge, the City will be positioned not merely to respond, but to lead. Fiscal discipline today creates capacity tomorrow.

Finally, the City extends sincere appreciation to the administration, department leadership, staff, and City Council for their collaboration, diligence, and shared commitment throughout this budget process. Their collective effort has paved the way for us to rebuild a more disciplined, transparent, and sustainable budgeting approach.

Sincerely,



Jamie Miller
City Manager
City of Morgantown



Hazel Ruby McQuain Park Fund Budget - Revenue Detail
Budget Year 2027



	2023 Actual	2024 Actual	2025 Actual	2026 Proposed Budget	2026 Amended Budget	2026 Actual (YTD as of 01/23/26)	2027 Proposed Budget
Revenues							
Intergovernmental							
367.02 - Other Grants- Grants & Sponsorships	\$ 108,084	\$ 119,740	\$ 78,054	\$ 100,000	\$ 100,000	\$ 31,290	\$ 80,000
369.001 - Contrib Other Funds General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental Total	\$ 108,084	\$ 119,740	\$ 78,054	\$ 100,000	\$ 100,000	\$ 31,290	\$ 80,000
Charges for Services							
340.01 - Ticket Sales- Hazel Ruby McQuain Park	\$ 9,807	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ -	\$ -
340.02 - Ticket Sales - Events	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for Services Total	\$ 9,807	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ -	\$ -
Miscellaneous							
345.01 - Rents & Other - Property Rental	\$ 18,085	\$ 32,627	\$ 40,518	\$ 25,000	\$ 25,000	\$ 32,654	\$ 32,600
345.03 - Rents & Other - Concession Income	\$ 12,060	\$ 17,951	\$ 23,722	\$ 20,000	\$ 20,000	\$ 27,093	\$ 27,000
367.01 - Other Grants- Hazel Ruby McQuain Charitable Trust	\$ 1,457,000	\$ 400,000	\$ 450,000	\$ 400,000	\$ 400,000	\$ 475,000	\$ 475,000
380.00 - Interest Earned Investments	\$ 18,363	\$ 27,208	\$ 25,027	\$ 15,000	\$ 15,000	\$ 14,589	\$ 36,000
399.00 - Miscellaneous Income	\$ 150,000	\$ 150,500	\$ 150,000	\$ 100,000	\$ 100,000	\$ 38,099	\$ -
Miscellaneous Total	\$ 1,655,508	\$ 628,286	\$ 689,267	\$ 560,000	\$ 560,000	\$ 587,435	\$ 570,600
Revenues Total	\$ 1,773,399	\$ 748,026	\$ 767,321	\$ 670,000	\$ 670,000	\$ 618,725	\$ 650,600
Grand Total	\$ 1,773,399	\$ 748,026	\$ 767,321	\$ 670,000	\$ 670,000	\$ 618,725	\$ 650,600

Hazel Ruby McQuain Park Fund Budget - Expenditure Detail
Budget Year 2027



	2023 Actual	2024 Actual	2025 Actual	2026 Proposed Budget	2026 Amended Budget	2026 Actual (YTD as of 01/23/26)	2027 Proposed Budget
Expenses							
699 - Contingencies							
04 - Contributions							
568.00 - Other Contributions- Other	\$ -	\$ -	\$ -	\$ 52,750	\$ 48,755	\$ -	\$ -
04 - Contributions Total	\$ -	\$ -	\$ -	\$ 52,750	\$ 48,755	\$ -	\$ -
699 - Contingencies Total	\$ -	\$ -	\$ -	\$ 52,750	\$ 48,755	\$ -	\$ -
979 - Hazel Ruby McQuain Riverfront Park							
01 - Personnel Services							
103.00 - Salary & Wages - Employee	\$ -	\$ -	\$ 18,074	\$ 15,000	\$ 15,000	\$ 7,877	\$ 15,000
104.00 - FICA Tax - Social Security	\$ -	\$ -	\$ 1,121	\$ 930	\$ 930	\$ 488	\$ 930
104.01 - FICA Tax - Medicare	\$ -	\$ -	\$ 262	\$ 220	\$ 220	\$ 114	\$ 218
01 - Personnel Services Total	\$ -	\$ -	\$ 19,457	\$ 16,150	\$ 16,150	\$ 8,479	\$ 16,148
02 - Contracted Services							
211.00 - Telephone - General	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
213.01 - Utilities - Electric	\$ -	\$ -	\$ 1,250	\$ 1,000	\$ 1,000	\$ -	\$ 1,100
213.02 - Utilities - Gas	\$ -	\$ -	\$ -	\$ 500	\$ 500	\$ -	\$ 550
213.03 - Utilities - Water	\$ 676	\$ 696	\$ 4,256	\$ 1,100	\$ 1,100	\$ -	\$ 1,146
217.00 - Advertising & Legal Publications- General	\$ 25	\$ 480	\$ 12,281	\$ 40,000	\$ 40,000	\$ 17,517	\$ 20,000
230.00 - Contracted Services- General	\$ 90	\$ 15,102	\$ 1,840	\$ 20,500	\$ 20,500	\$ 15,149	\$ 19,000
230.32 - Contracted Services- HRM Programming	\$ 307,921	\$ 424,709	\$ 432,385	\$ 450,000	\$ 450,000	\$ 285,890	\$ 450,000
253.00 - Professional Services - - General	\$ -	\$ -	\$ -	\$ 80,000	\$ 80,000	\$ 901	\$ 80,000
256.00 - Insurance - Workers Compensation	\$ -	\$ 128	\$ 137	\$ -	\$ -	\$ -	\$ 156
02 - Contracted Services Total	\$ 308,712	\$ 441,115	\$ 452,149	\$ 593,100	\$ 593,100	\$ 319,457	\$ 571,952
03 - Commodities							
344.00 - Supplies & Materials Office Supplies	\$ 1,168	\$ 2,646	\$ 969	\$ -	\$ -	\$ -	\$ -
344.07 - Supplies & Materials Concession Supplies	\$ 1,414	\$ 1,042	\$ 1,983	\$ 2,000	\$ 2,000	\$ 1,008	\$ 2,000
344.08 - Supplies & Materials Janitorial Supplies	\$ 4,177	\$ 3,436	\$ 3,512	\$ 5,000	\$ 5,000	\$ 1,288	\$ 4,000
03 - Commodities Total	\$ 6,758	\$ 7,124	\$ 6,464	\$ 7,000	\$ 7,000	\$ 2,297	\$ 6,000
04 - Contributions							
566.254 - Contribution Other Fund - Capital Escrow	\$ -	\$ 500,000	\$ 1,066,723	\$ -	\$ -	\$ -	\$ -
566.044 - Contribution Other Fund - Arts & Culture Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,500
04 - Contributions Total	\$ -	\$ 500,000	\$ 1,066,723	\$ -	\$ -	\$ -	\$ 26,500
05 - Capital Outlay							
458.00 - Capital Outlay Other - Other	\$ 4,760	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
459.00 - Capital Outlay Equip- Equipment	\$ 8,670	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
05 - Capital Outlay Total	\$ 13,429	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
07 - Other Buildings							
245.04 - Repairs & Maintenance HRM Park Maintenance Fund	\$ 658	\$ 3,172	\$ 10,733	\$ 1,000	\$ 4,995	\$ 1,832	\$ 30,000
07 - Other Buildings Total	\$ 658	\$ 3,172	\$ 10,733	\$ 1,000	\$ 4,995	\$ 1,832	\$ 30,000
979 - Hazel Ruby McQuain Riverfront Park Total	\$ 329,557	\$ 951,411	\$ 1,555,525	\$ 617,250	\$ 621,245	\$ 332,066	\$ 650,600
Expenses Total	\$ 329,557	\$ 951,411	\$ 1,555,525	\$ 670,000	\$ 670,000	\$ 332,066	\$ 650,600
Grand Total	\$ 329,557	\$ 951,411	\$ 1,555,525	\$ 670,000	\$ 670,000	\$ 332,066	\$ 650,600

City of Morgantown
Coal Severance Fund Budget
Budget Year 2027



	2023 Actual	2024 Actual	2025 Actual	2026 Proposed Budget	2026 Amended Budget	2026 Actual (YTD as of 1/23/26)	2027 Proposed Budget
Revenues							
Taxes							
310.00 - Coal Severance Tax General	\$ 141,785	\$ 130,894	\$ 103,248	\$ 122,000	\$ 122,000	\$ 49,003	\$ 100,000
Taxes Total	141,785	130,894	103,248	122,000	122,000	49,003	100,000
Miscellaneous							
380.00 - Interest Earned Investments	869	697	\$ 511	\$ 450	\$ 450	\$ 19	\$ -
399.02 - Miscellaneous Prior Year Balance	-	-	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous Total	869	697	\$ 511	\$ 450	\$ 450	\$ 19	\$ -
Revenues Total	142,654	131,590	\$ 103,760	\$ 122,450	\$ 122,450	\$ 49,022	\$ 100,000
Grand Total	\$ 142,654	\$ 131,590	\$ 103,760	\$ 122,450	\$ 122,450	\$ 49,022	\$ 100,000

	2023 Actual	2024 Actual	2025 Actual	2026 Proposed Budget	2026 Amended Budget	2026 Actual (YTD as of 1/23/26)	2027 Proposed Budget
Expenses							
Contributions							
567.006 - Contrib Govt Entities BOPARC	\$ 182,961	\$ 162,014	\$ 103,803	\$ 122,450	\$ 122,450	\$ 49,034	\$ 100,000
568.00 - Other Contributions- Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contributions Total	\$ 182,961	\$ 162,014	\$ 103,803	\$ 122,450	\$ 122,450	\$ 49,034	\$ 100,000
Expenses Total	\$ 182,961	\$ 162,014	\$ 103,803	\$ 122,450	\$ 122,450	\$ 49,034	\$ 100,000
Grand Total	\$ 182,961	\$ 162,014	\$ 103,803	\$ 122,450	\$ 122,450	\$ 49,034	\$ 100,000



The City of
MORGANTOWN

Capital Escrow Fund

CAPITAL IMPROVEMENT PLAN

2027-2031

**Capital Escrow Fund
Five Year Capital Improvement Plan
For the Fiscal Years 2027 through 2031**

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City of Morgantown
Five Year Capital Improvement Plan - Summary
For the Fiscal Years 2027 through 2031



DEPARTMENT	FISCAL YEAR				
	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031
I.T.	\$ 149,664	\$ 157,000	\$ 157,000	\$ 157,000	\$ 157,000
City Attorney	\$ 145,000	\$ 145,000	\$ 145,000	\$ 145,000	\$ 145,000
Communications	\$ 7,500	\$ 10,000	\$ 5,000	\$ 5,000	\$ 5,000
Human Resources	\$ -	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Code Enforcement	\$ 151,000	\$ 236,000	\$ 236,000	\$ 236,000	\$ 236,000
Planning	\$ 30,200	\$ 246,200	\$ 209,200	\$ 217,726	\$ 54,200
Public Works <i>(see breakdown below)</i>					
City Hall	\$ 36,000	\$ 1,500,000	\$ 1,200,000	\$ 100,000	\$ 100,000
Engineering	\$ 94,732	\$ 2,204,732	\$ 2,979,732	\$ 879,732	\$ 325,000
Streets	\$ 1,690,000	\$ 2,630,000	\$ 3,160,000	\$ 2,110,000	\$ 2,060,000
Woodburn	\$ -	\$ -	\$ 440,000	\$ 350,000	\$ -
Fire	\$ 909,000	\$ 4,221,000	\$ 4,141,000	\$ 1,191,000	\$ 1,611,000
Police	\$ 581,750	\$ 621,750	\$ 621,750	\$ 621,750	\$ 621,750
Urban Landscape	\$ 20,000	\$ 31,550	\$ 31,550	\$ 31,550	\$ 56,550
Arts & Culture	\$ 59,000	\$ 19,000	\$ 19,000	\$ 19,000	\$ 19,000
MET	\$ -	\$ 200,000	\$ 250,000	\$ 100,000	\$ 150,000
Hazel Ruby McQuain Park	\$ 350,000	\$ -	\$ -	\$ -	\$ -
Airport	\$ 881,000	\$ 1,915,000	\$ 1,605,000	\$ 1,480,000	\$ 810,000
Airport Improvement	\$ -	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000
BOPARC	\$ -	\$ 600,000	\$ 450,000	\$ 450,000	\$ 450,000
Total	\$ 5,104,846	\$ 16,747,232	\$ 17,660,232	\$ 10,103,758	\$ 8,810,500

5 Year Capital Improvement Plan
Department: Information Technology



			CIP 5 Year Budget				
Department	Project Name	Description	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
IT	Hardware Replacement	Desktop computer/Parts replacements/ Laptop	\$ 19,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
IT	Diaster Recovery	Backup solution for aging servers	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000
IT	DT Cameras	Verkada Cameras and Licenses and wireless network	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
IT	Meraki	Licensing for Network swiches and firewalls	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
IT	Virtualization	Initiate Virtualization	\$ 18,664	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
IT	Vehicle Lease	Leased Vehicle	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
Total			\$ 149,664	\$ 157,000	\$ 157,000	\$ 157,000	\$ 157,000

Note: The project(s) listed above represent only those that have been funded for fiscal years 2027 through 2031; they do not include all projects.

5 Year Capital Improvement Plan
Department: City Attorney



CIP 5 Year Budget							
Department	Project Name	Description	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
City Attorney	Legal Fund	Court costs & damage fees including deductibles. Legal projects & settlement administrations.	\$ 145,000	\$ 145,000	\$ 145,000	\$ 145,000	\$ 145,000

Note: The project(s) listed above represent only those that have been funded for fiscal years 2027 through 2031; they do not include all projects.

5 Year Capital Improvement Plan
Department: Communications



			CIP 5 Year Budget				
Department	Project Name	Description	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Communications	Branding	City of Morgantown Re-Branding project - Gateway Signs, Apparel & Other Marketing Material/Items	\$ 7,500	\$ 10,000	\$ 5,000	\$ 5,000	\$ 5,000
Total			\$ 7,500	\$ 10,000	\$ 5,000	\$ 5,000	\$ 5,000

Note: The project(s) listed above represent only those that have been funded for fiscal years 2027 through 2031; they do not include all projects.

5 Year Capital Improvement Plan

Department: Human Resources



			CIP 5 Year Budget				
Department	Project Name	Description	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Human Resources	Tuition Reimbursement Program	Tuition Reimb	\$ -	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000

Note: The project(s) listed above represent only those that have been funded for fiscal years 2027 through 2031; they do not include all projects.

5 Year Capital Improvement Plan
Department: Code Enforcement



			CIP 5 Year Budget				
Department	Project Name	Description	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Code Enforcement	Demolition of Structures	Removing dilapidated structures eliminates safety hazards and promotes growth	\$ 115,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000
Code Enforcement	Vehicle Lease	Leased fleet for building and housing inspectors.	\$ 36,000	\$ 36,000	\$ 36,000	\$ 36,000	\$ 36,000
Total			\$ 151,000	\$ 236,000	\$ 236,000	\$ 236,000	\$ 236,000

Note: The project(s) listed above represent only those that have been funded for fiscal years 2027 through 2031; they do not include all projects.

5 Year Capital Improvement Plan
Department: Planning & Zoning



			CIP 5 Year Budget				
Department	Project Name	Description	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Planning & Zoning	Community Dev- Neighborhood Engagement Program (MOSAIC Program)	New program allows staff to engage with area neighborhoods in community oriented projects (e.g. cleanups, art installation projects, placemaking, etc)	\$ 6,000	\$ 10,000	\$ 15,000	\$ 15,000	\$ 15,000
Planning & Zoning	Comprehensive Plan Update 2043	Comprehensive Plan - required per state code every 10 years	\$ 20,000	\$ 37,000	\$ 40,000	\$ 48,526	\$ 35,000
Planning & Zoning	Downtown Master Plan	Master plan for downtown and waterfront districts	\$ -	\$ 45,000	\$ -	\$ -	\$ -
Planning & Zoning	Vehicle Lease	Leased Four wheel/all wheel drive for Planning use	\$ 4,200	\$ 4,200	\$ 4,200	\$ 4,200	\$ 4,200
Planning & Zoning	Wayfinding	Implementation of wayfinding/gateway within the city	\$ -	\$ 150,000	\$ 150,000	\$ 150,000	\$ -
Total			\$ 30,200	\$ 246,200	\$ 209,200	\$ 217,726	\$ 54,200

Note: The project(s) listed above represent only those that have been funded for fiscal years 2027 through 2031; they do not include all projects.

5 Year Capital Improvement Plan

Department: Public Works / Streets / Engineering / City Hall / Woodburn

			CIP 5 Year Budget				
Department	Project Name	Description	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
City Hall	PSB Renovations - Phase 1	Interior Renovations, Plumbing, Heating, Electrical	\$ -	\$ 1,400,000	\$ -	\$ -	\$ -
City Hall	PSB Renovations - Phase 2	Exterior Steps, Planter, Lighting	\$ -	\$ -	\$ 1,100,000	\$ -	\$ -
City Hall	Repairs & Maintenance Fund	Buildings - Repairs & Maintenance	\$ 36,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
City Hall Total			\$ 36,000	\$ 1,500,000	\$ 1,200,000	\$ 100,000	\$ 100,000
Engineering	Chestnut Street Streetscape - Phase 1	Grant Match - Construction	\$ -	\$ 400,000		\$ -	\$ -
Engineering	Chestnut Street Streetscape - Phase 2	Grant Match - Design	\$ -	\$ -	\$ 50,000	\$ -	\$ -
Engineering	Chestnut Street Streetscape - Phase 2	Grant Match - Construction	\$ -	\$ -	\$ -	\$ 550,000	
Engineering	Environmental Services	Professional Services	\$ 45,000	\$ -	\$ -	\$ -	\$ -
Engineering	GIS Project	Storeroom Inventory tracking, asset buildout and map room digitization	\$ -	\$ 50,000	\$ 50,000	\$ -	\$ 100,000
Engineering	Greenbag Rd/Mall Rd/New Access Rd	Design	\$ -	\$ 150,000	\$ -	\$ -	\$ -
Engineering	Greenbag Rd/Mall Rd/New Access Rd	Construction	\$ -	\$ -	\$ 500,000	\$ -	\$ -
Engineering	Rawley Lane Complete Streets Projects	Design	\$ -	\$ 150,000	\$ -	\$ -	\$ -
Engineering	Rawley Lane Complete Streets Projects	Construction	\$ -	\$ -	\$ 500,000	\$ -	\$ -
Engineering	Stairs McLane @ Third	Stairs McLane @ Third	\$ -	\$ 25,000	\$ -	\$ -	\$ -
Engineering	Other Project	Ped Plan - Construction Project	\$ -	\$ 500,000	\$ 500,000	\$ -	\$ -
Engineering	Kayak Launch Repair	Repair Kayak Launch	\$ -	\$ 10,000	\$ -	\$ -	\$ -
Engineering	Rail Trail Bridge Deck Replacement	Project 1 - Caperton Trail/HRM Bridge - Deck and Rail Replacement	\$ -	\$ 150,000	\$ -	\$ -	\$ -
Engineering	Rail Trail Bridge Deck Replacement	Project 2 - Walnut Street Bridge - Deck and Rail Replacement	\$ -	\$ -	\$ 100,000	\$ -	\$ -
Engineering	Rail Trail Bridge Deck Replacement	Project 3 - Coban Creek Bridge - Deck and Rail Replacement	\$ -	\$ -	\$ -	\$ 75,000	\$ -
Engineering	River Bank Clearing and Maintenance	Clearing under brush along the river from HRM to Surplus City Property	\$ -	\$ 50,000	\$ 50,000	\$ 25,000	\$ -
Engineering	Vehicle Lease Engineering	Current Engineering vehicle	\$ 4,732	\$ 4,732	\$ 4,732	\$ 4,732	\$ -
Engineering	Traffic Calming	Traffic Calming	\$ 5,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Engineering	Sidewalks	Sidewalks	\$ 40,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000

Note: The project(s) listed above represent only those that have been funded for fiscal years 2027 through 2031; they do not include all projects.

5 Year Capital Improvement Plan
Department: Public Works / Streets / Engineering / City Hall / Woodburn - Continued

			CIP 5 Year Budget				
Department	Project Name	Description	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Engineering	Mon Blvd Bike Lane	Work with WV DOH to install Bike Lane up Mon Blvd between 8th St and CAC	\$ -	\$ 50,000	\$ -	\$ -	\$ -
Engineering	City Garage Improvements Phase 2	Fuel Tanks	\$ -	\$ 105,000	\$ 115,000	\$ 115,000	\$ 115,000
Engineering	City Garage Improvements Phase 3	Remediation and Paving	\$ -	\$ 375,000	\$ -	\$ -	\$ -
Engineering	City Garage Improvements Phase 4	Sign Shop Renovations	\$ -	\$ -	\$ 1,000,000	\$ -	\$ -
Engineering	Spruce St Trail Connector	Reconstruct old Deckers Ave Right-of-way into Pedestrian Connector	\$ -	\$ 75,000	\$ -	\$ -	\$ -
Engineering Total			\$ 94,732	\$ 2,204,732	\$ 2,979,732	\$ 879,732	\$ 325,000
Streets	Bucket Truck for Facilities	2025 Altec AT41M/2025 Ford F-550 -2man bucket -Lease? (one dedicated to building maintenance)	\$ -	\$ 100,000	\$ 100,000	\$ 50,000	\$ -
Streets	Street Equipment	Capital outlay equipment	\$ 100,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000
Streets	WorkStation Crane for City Garage	4 Post 5 Ton Workstation Crane System for City Garage - Payment/Lease(possible savings plan)	\$ -	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000
Streets	Downtown Christmas Lights Replacement	Downtown Christmas Lights Replacement	\$ -	\$ 50,000	\$ 5,000	\$ 5,000	\$ 5,000
Streets	Public Right -of-Way Improvements	MSF Funded Public right-of-way improvements and paving to provide safe and reliable roadways/sidewalks for residents, non-residents and emergency personnel to travel within the city limits of Morgantown	\$ 1,200,000	\$ 1,300,000	\$ 1,300,000	\$ 1,300,000	\$ 1,300,000
Streets	Rail Trail Paving Project	Rail Trail paving	\$ -	\$ 75,000	\$ -	\$ -	\$ -
Streets	Salt-Snow Removal Supplies	MSF Funded Snow removal supplies - Salt MSF	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000
Streets	Street Equipment MSF 1	MSF Funded Other MSF Equipment	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
Streets	Vehicle Lease	MSF Funded Street leased vehicles	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000
Streets	Street Lights	MSF Funded Street Lights MSF	\$ -	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Streets	Traffic Control Improvement	Traffic control improvement	\$ -	\$ 250,000	\$ 1,000,000	\$ -	\$ -
Streets	Various Slips	Various Slips	\$ 90,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Streets	Willey/Richwood Intersection	Willey/Richwood intersection improvement	\$ -	\$ 100,000	\$ -	\$ -	\$ -
Streets Total			\$ 1,690,000	\$ 2,630,000	\$ 3,160,000	\$ 2,110,000	\$ 2,060,000
Woodburn	Woodburn Building Renovations	Renovations to the former Woodburn school building	\$ -	\$ -	\$ 440,000	\$ 350,000	\$ -
Woodburn Total			\$ -	\$ -	\$ 440,000	\$ 350,000	\$ -

Note: The project(s) listed above represent only those that have been funded for fiscal years 2027 through 2031; they do not include all projects.

5 Year Capital Improvement Plan
Department: Fire Department



			CIP 5 Year Budget				
Department	Project Name	Description	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Fire	Apparatus Equipment	Equipment placement for apparatus.	\$ 42,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
Fire	Communications Replacement	Replace department radios-10 year CIP	\$ 42,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
Fire	SCBA & Cylinder Replacement	Replacements needed. The entire inventory of 89 SCBA cylinders will have an expired life usage by 2031.	\$ 42,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
Fire	Structural Firefighting Gear Replacement	Establish a structural firefighter gear replacement program. Pant, coat, gloves, boots, helmet and hood per firefighter.	\$ 42,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000
Fire	Whole House Generator	Norwood	\$ -	\$ 35,000	\$ -	\$ -	\$ -
Fire	Engine Replacement	Engine Replacement program	\$ 200,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000
Fire	Ladder Truck	Ladder Truck Replacement program	\$ 375,000	\$ 525,000	\$ 500,000	\$ 500,000	\$ 500,000
Fire	Vehicle Lease	Fire Lease vehicles	\$ 166,000	\$ 166,000	\$ 166,000	\$ 166,000	\$ 166,000
Fire	Station 1 Build	Build new Station 1	\$ -	\$ 3,000,000	\$ 3,000,000	\$ -	\$ -
Fire	Training Facility	Fire training facility design and construction	\$ -	\$ -	\$ -	\$ 50,000	\$ 450,000
Fire	Fire Fighter Cancer Screening	Cancer screening every 3 years	\$ -	\$ 20,000	\$ -	\$ -	\$ 20,000
Total			\$ 909,000	\$ 4,221,000	\$ 4,141,000	\$ 1,191,000	\$ 1,611,000

5 Year Capital Improvement Plan
Department: Police Department



			CIP 5 Year Budget				
Department	Project Name	Description	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Police	New Officer Outfitting	Outfitting new officers with equipment	\$ 65,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Police	Taser Replacements <i>MSF Funded</i>	Replace existing Police Officer tasers	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Police	Dash Cams <i>MSF Funded</i>	Dash Cams for Police vehicles	\$ 46,750	\$ 46,750	\$ 46,750	\$ 46,750	\$ 46,750
Police	Police Vehicles <i>MSF Funded</i>	Acquisition and leasing of Police vehicles	\$ 220,000	\$ 220,000	\$ 220,000	\$ 220,000	\$ 220,000
Police	Training Center	Police Training Center lease payment	\$ 240,000	\$ 240,000	\$ 240,000	\$ 240,000	\$ 240,000
Police	Training Center	Training center updates	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Total			\$ 581,750	\$ 621,750	\$ 621,750	\$ 621,750	\$ 621,750

Note: The project(s) listed above represent only those that have been funded for fiscal years 2027 through 2031; they do not include all projects.

5 Year Capital Improvement Plan
Department: Urban Landscaping



			CIP 5 Year Budget				
Department	Project Name	Description	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Urban Landscape	Airport Landscape Master Plan	Contract a master plan for the Morgantown Municipal Airport landscape	\$ -	\$ -	\$ -	\$ -	\$ 25,000
Urban Landscape	Deckers Creek Invasive Species	Invasive species treatment Deckers	\$ -	\$ 6,550	\$ 6,550	\$ 6,550	\$ 6,550
Urban Landscape	Mon Riverbank invasive species treatment	Invasive species treatment along the Mon River Caperton Trail. Mile Marker 10. Contractor - AllStar Ecology.	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Urban Landscape	Vehicle Lease	Leased vehicle	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
Total			\$ 20,000	\$ 31,550	\$ 31,550	\$ 31,550	\$ 56,550

Note: The project(s) listed above represent only those that have been funded for fiscal years 2027 through 2031; they do not include all projects.

5 Year Capital Improvement Plan
Department: Arts & Culture / MET Theatre / HRM Park



			CIP 5 Year Budget				
Department	Project Name	Description	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Arts & Culture	Public Art	Commission murals and public art for beautification and development.	\$ -	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Arts & Culture	Vehicle Lease	Current lease on Arts & Culture -Chevy Silverado 2500HD	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000
Arts & Culture	Easton Roller Mill Improvements	Deck Replacement/Exterior Repairs of the Easton Roller Mill property	\$ 50,000		\$ -	\$ -	\$ -
Arts & Culture Total			\$ 59,000	\$ 19,000	\$ 19,000	\$ 19,000	\$ 19,000
MET Theatre	Restroom/Dressing Room Remodel	Remodel/upgrade restrooms and dressing room areas	\$ -	\$ -	\$ 100,000	\$ 100,000	\$ 150,000
MET Theatre	Rigging Replacement Final Phase	Replace outdated rope and pulley rigging system	\$ -		\$ -	\$ -	\$ -
MET Theatre	Sound System Replacement	Upgrade from existing box speaker system		\$ 200,000	\$ 150,000	\$ -	\$ -
MET Theatre Total			\$ -	\$ 200,000	\$ 250,000	\$ 100,000	\$ 150,000
HRM Park	Capital Outlay - HRM	HRM Park River Terrace Project	\$ 350,000	\$ -	\$ -	\$ -	\$ -
HRM Park Total			\$ 350,000	\$ -	\$ -	\$ -	\$ -

Note: The project(s) listed above represent only those that have been funded for fiscal years 2027 through 2031; they do not include all projects.

5 Year Capital Improvement Plan
Department: Morgantown Municipal Airport



Department	GL Account	Account Name	Project Name	Description	CIP 5 Year Budget				
					FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Airport	254-758-000-458-003	Capital Outlay - Other Projects	Airfield Crack Sealing	Sealing all cracks and joints on runways 18-36 and taxiway Alpha	\$ 40,000	\$ 60,000	\$ -	\$ -	\$ -
Airport	254-758-000-458-003	Capital Outlay Equip - Equipment	Airport Security Access Control System	Continue installation of Security Access Control System Equipment throughout buildings	\$ 40,000	\$ 60,000	\$ 70,000	\$ 70,000	\$ -
Airport	254-758-000-458-003	Capital Outlay - Other Projects	Re-key Airport buildings	Re-key locks to ensure control of buildings.	\$ 40,000	\$ 85,000	\$ -	\$ -	\$ -
Airport	254-758-000-458-003	Capital Outlay - Other Projects	Terminal Glass Replacement	Replace all glass in terminal building	\$ -	\$ 100,000	\$ 100,000	\$ 50,000	\$ -
Airport	254-758-000-459-000	Capital Outlay Equip - Equipment	Airfield Taxiway Lighting Conversion	Replace existing airfield taxiway lighting with LED fixtures.	\$ 56,000	\$ -	\$ -	\$ -	\$ -
Airport	254-758-000-459-000	Capital Outlay Equip - Equipment	Airport Plow Truck	Replace 1980 Plow Truck used for snow removal and clearing runways.	\$ 50,000	\$ 50,000	\$ 25,000	\$ -	\$ -
Airport	254-758-000-459-000	Capital Outlay Equip - Equipment	Airport Snow Broom Contribution	Snow Broom purchase	\$ -	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000
Airport	254-758-000-459-000	Capital Outlay Equip - Equipment	Fire Truck	Purchase of ARFF Fire Truck	\$ -	\$ 400,000	\$ 400,000	\$ 400,000	\$ -
Airport	254-758-000-459-000	Capital Outlay Equip - Equipment	John Deere Tractor/Batwing	Replacement of 2002 John Deere Tractor & Batwing attachment	\$ 200,000	\$ -	\$ -	\$ -	\$ -
Airport	254-758-000-459-000	Capital Outlay Equip - Equipment	Loader/Snow Pusher Contribution	Purchase of a Loader/Snow Pusher to assist in snow removal and future project.	\$ 100,000	\$ 250,000	\$ 200,000	\$ 200,000	\$ 50,000
Airport	254-758-000-459-000	Capital Outlay Equip - Equipment	Replace Airfield Signage	Replace existing Airfield signage utilizing LED lights	\$ 50,000	\$ 100,000	\$ 50,000	\$ -	\$ -
Airport	254-758-000-459-000	Capital Outlay Equip - Equipment	Replace Existing Fuel Farm	Replace existing 25 year old fuel farm.	\$ -	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000
Airport	254-758-000-459-000	Capital Outlay Equip - Equipment	Runway Closure Lighted Xs	Replace worn out lighted Xs required when runway is closed for a length of time	\$ 60,000	\$ -	\$ -	\$ -	\$ -
Airport	254-758-000-459-000	Capital Outlay Equip - Equipment	Snow Blower Contribution	Snow Blower purchase	\$ 225,000	\$ 300,000	\$ 250,000	\$ 250,000	\$ 250,000
Airport	254-758-000-458-042	Capital Outlay - Airport Access Road	AMD Pond Mitigation Fee	AMD Pond Mitigation fee	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Airport	254-758-000-458-089	Capital Outlay Other Local Grant Match	TAP Grant-Sidewalk-Bike Trail	Replace and extend the existing sidewalks at the North end of the terminal building with ADA compliant sidewalk.	\$ 10,000	\$ -	\$ -	\$ -	\$ -
Airport Total					\$ 881,000	\$ 1,915,000	\$ 1,605,000	\$ 1,480,000	\$ 810,000

Note: The project(s) listed above represent only those that have been funded for fiscal years 2027 through 2031; they do not include all projects.

5 Year Capital Improvement Plan
Department: Morgantown Municipal Airport - Airport Improvement



			CIP 5 Year Budget				
Department	Project Name	Description	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
AIP	Runway Extension Phase III-VI	Runway Extension Phase III-VI. This project will continue the extension of Runways 18-36 and also provide for the design of the next Bid Package to continue the extension	\$ -	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000
Airport Improvement (AIP) Total			\$ -	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000

Note: The project(s) listed above represent only those that have been funded for fiscal years 2027 through 2031; they do not include all projects.

5 Year Capital Improvement Plan
Department: BOPARC



			CIP 5 Year Budget				
Department	Project Name	Description	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
BOPARC	Ballfield Lighting	Replacement lighting for various fields	-	200,000.00	200,000.00	200,000.00	200,000.00
BOPARC	Pavilion/Playground Replacmts	Pavilion at White Park 2027	-	150,000.00	-	-	-
BOPARC	Krepps Pool Upgrades	Upgrades to changing rooms, mechanical, deck, entry	-	250,000.00	250,000.00	250,000.00	250,000.00
BOPARC Total			-	600,000.00	450,000.00	450,000.00	450,000.00

Note: The project(s) listed above represent only those that have been funded for fiscal years 2027 through 2031; they do not include all projects.

**City of Morgantown
Proposed FY27 Agency and Other Gov't Entities Funding Budget**

FUNDING REQUESTS

Capital Escrow & Opioid Settlement Funds

AGENCY NAME	FY 2025		FY 2026			FY27		
	FY25 AMOUNT REQUESTED	FY5 FUNDING	FY26 REQUESTS	FY26 FUNDING		FY27 REQUESTS	FY27 PROPOSED FUNDING	
		Capital Escrow Fund		Capital Escrow Fund	Opioid Settlement Fund		Capital Escrow Fund	Opioid Settlement Fund
COMMUNITY COALITION FOR SOCIAL JUSTICE	1,669	500	1,584	-	-	1,161	500	-
MAIN STREET MORGANTOWN	115,000	80,000	100,000	80,000	-	100,000	70,000	-
MAIN STREET MORGANTOWN (Capital)	-	-	-	-	-	8,500	-	-
HEALTH & WELLNESS COMMISSION	-	-	2,000	-	-	-	-	-
MONONGALIA ARTS CENTER ASSOCIATION	20,000	2,500	16,250	-	-	-	-	-
MONONGALIA SYMPHONY ORCHESTRA	-	-	5,905	-	-	-	-	-
MORGANTOWN AREA PARTNERSHIP	50,000	40,000	50,000	40,000	-	50,000	37,500	-
MORGANTOWN AREA YOUTH SERVICES	19,500	10,000	15,000	10,000	-	15,000	7,500	-
MORGANTOWN COMMUNITY RESOURCES	100,000	40,000	75,000	40,000	-	40,000	25,000	-
MORGANTOWN HUMAN RIGHTS COMMISSION	5,650	1,000	4,500	1,000	-	3,000	-	-
MOUNTAIN STATE JUSTICE	-	-	-	-	-	35,000	-	-
PROJECT RAINBOW	-	-	-	-	-	75,000	-	-
MRTC (Engineering and Bridges)	52,000	-	135,000	80,000	-	80,000	70,000	-
MRTC (TRAIL MAINTENANCE)	40,000	40,000	40,000	40,000	-	40,000	37,500	-
MRTC(BULLETIN CASES)	6,000	-	-	-	-	-	-	-
UPPER MON RIVER ASSOCIATION	3,000	2,500	3,000	2,500	-	2,000	2,000	-
WEST VIRGINIA BOTANIC GARDEN	50,000	10,000	30,000	10,000	-	15,000	7,500	-
YOUR COMMUNITY FOUNDATION	90,000	70,000	100,000	50,000	-	75,000	45,000	-
THE FAIRMONT-MORGANTOWN HOUSING AUTHORITY (FMHA)	-	-	25,000	-	-	-	-	-
CIVILIAN REVIEW & ADVISORY BOARD	-	-	8,650	1,000	-	-	-	-
SISTER CITIES (formerly budgeted in General Fund)	-	-	-	-	-	4,207	-	-
CATHOLIC CHARITIES -Grace Shelter	-	-	125,000	3,305	\$121,695	125,000	84,493	15,507
CATHOLIC CHARITIES - Warming Shelter	-	40,000	40,000	40,000	-	40,000	40,000	-
Total Agency Requests for Capital Escrow & Opioid Settlement Funds	552,819	336,500	776,890	397,805	121,695	708,868	426,993	15,507
Contrib Govt Entities - Sunnyside Redevelopment	100,000	100,000	100,000	100,000	-	100,000	95,000	-
Contrib Govt Entities - Land Reuse & Preservation Agency	-	-	-	-	-	-	2,000	-
Other Contributions Other (MUB Hazardous Waste)	5,000	5,000	5,000	5,000	-	5,000	5,000	-
Other Gov't Entities Request for Capital Escrow & Opioid Settlement Funds	105,000	105,000	105,000	105,000	-	105,000	102,000	-
Total Capital Escrow & Opioid Settlement Funds	657,819	441,500	881,890	502,805	121,695	813,868	528,993	15,507
General Fund								
MMPO	30,000	30,000	30,000	30,000	-	30,000	20,000	-
MORGANTOWN PUBLIC LIBRARY SYSTEM	990,000	990,000	1,032,200	966,000	-	990,000	960,000	-
MOUNTAIN LINE TRANSIT AUTHORITY	356,500	389,500	356,500	356,000	-	356,000	300,000	-
Total General Fund	1,376,500	1,409,500	1,418,700	1,352,000	-	1,376,000	1,280,000	-

Arts & Culture Development Fund Budget - Revenue Detail
Budget Year 2027



	2023 Actual	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Actual (YTD as of 01/23/26)	2027 Proposed Budget
33 - Arts & Culture Management							
Intergovernmental							
367.00 - Other Grants- General	\$ 27,990	\$ 35,000	\$ 17,136	\$ -	\$ 60,414	\$ 90,578	\$ -
369.001 - Contrib Other Funds - General Fund	\$ 442,152	\$ 250,000	\$ 300,000	\$ 525,328	\$ 525,328	\$ 300,000	\$ 500,000
369.035 - Contrib Other Funds - MET Theatre Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,000
369.041 - Contrib Other Funds - HRM Park Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,500
Intergovernmental Total	\$ 470,142	\$ 285,000	\$ 317,136	\$ 525,328	\$ 585,742	\$ 390,578	\$ 566,500
Miscellaneous							
380.00 - Interest Earned Investments	\$ 1,458	\$ 1,733	\$ 1,130	\$ 1,500	\$ 1,500	\$ 280	\$ 600
Miscellaneous Total	\$ 1,458	\$ 1,733	\$ 1,130	\$ 1,500	\$ 1,500	\$ 280	\$ 600
Taxes							
308.00 - Hotel Occupancy Tax General	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
33 - Arts & Culture Management Total	\$ 471,600	\$ 286,733	\$ 318,266	\$ 526,828	\$ 587,242	\$ 390,858	\$ 567,100
Grand Total	\$ 471,600	\$ 286,733	\$ 318,266	\$ 526,828	\$ 587,242	\$ 390,858	\$ 567,100

Arts & Culture Development Fund Budget - Expenditure Detail

Budget Year 2027



	2023 Actual	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Actual (YTD as of 01/23/26)	2027 Proposed Budget
33 - Arts & Culture Management							
01 - Personnel Services							
103.00 - Salary & Wages - Employee	179,708	202,815	187,567	237,432	237,429	110,164	197,363
104.00 - FICA Tax - Social Security	10,916	12,501	11,582	14,692	14,692	6,794	12,326
104.01 - FICA Tax - Medicare	2,553	2,924	2,709	3,449	3,449	1,589	2,883
105.00 - Group Insurance - Employee Benefits	53,525	44,240	4,495	56,457	54,297	26,773	78,609
107.00 - Contribution to Pension Fund - Employee Pension	37,700	41,109	40,569	49,223	49,223	23,311	41,908
108.00 - Overtime - General	-	2	30	-	3	3	-
01 - Personnel Services Total	284,402	303,591	246,951	361,253	359,093	168,633	333,089
02 - Contracted Services							
211.01 - Telephone - Cellular Phone	1,440	1,440	1,440	2,202	2,202	840	1,440
214.00 - Travel & Training - General	-	-	-	2,000	600	438	600
218.00 - Postage - General	1	4	-	500	500	95	500
230.00 - Contracted Services- General	5,350	-	-	-	-	-	-
252.00 - Dues & Subscriptions - General	22	895	22	250	250	31	250
256.00 - Insurance - Workers Compensation	779	808	822	847	847	659	672
256.01 - Insurance - Property & Liability	-	-	1,324	1,503	1,503	1,244	1,745
256.02 - Insurance - Unemployment Compensation	-	-	-	-	-	-	-
02 - Contracted Services Total	7,592	3,147	3,609	7,302	5,902	3,307	5,207
03 - Commodities							
343.00 - Supplies & Materials - Automobile	578	1,011	704	750	750	281	600
344.00 - Supplies & Materials Office Supplies	670	712	-	500	250	151	250
03 - Commodities Total	1,247	1,723	704	1,250	1,000	432	850
33 - Arts & Culture Management Total	293,241	308,461	251,264	369,805	365,995	172,372	339,146
34 - Morgantown History Museum							
01 - Personnel Services							
103.00 - Salary & Wages - Employee	17,802	9,328	67,082	70,483	75,088	58,106	102,530
104.00 - FICA Tax - Social Security	1,104	578	4,100	4,363	4,653	3,574	6,383
104.01 - FICA Tax - Medicare	258	135	959	1,022	1,090	836	1,493
105.00 - Group Insurance - Employee Benefits	-	-	32,897	26,320	26,320	19,966	46,135
107.00 - Contribution to Pension Fund - Employee Pension	-	-	10,698	10,594	10,594	9,796	19,236
108.000 - Overtime - General	-	-	-	-	75	43	-
01 - Personnel Services Total	19,164	10,041	115,736	112,782	117,820	92,320	175,777
02 - Contracted Services							

Arts & Culture Development Fund Budget - Expenditure Detail
Budget Year 2027



	2023 Actual	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Actual (YTD as of 01/23/26)	2027 Proposed Budget
211.01 - Telephone - Cellular Phone	-	-	-	720	720	35	420
213.01 - Utilities - Electric	944	913	1,202	1,000	1,000	-	-
213.02 - Utilities - Gas	663	1,216	987	1,300	1,300	-	-
213.03 - Utilities - Water	-	133	176	200	200	-	-
213.06 - Utilities - Storm Sewer	126	-	-	-	-	-	-
214.00 - Travel & Training - General	583	902	-	-	-	-	-
230.00 - Contracted Services- General	-	-	9,027	-	3,560	1,531	3,200
249.00 - Rents & Leases - Buildings & Equipment	39,360	39,360	39,360	40,000	34,962	23,452	45,264
256.00 - Insurance - Workers Compensation	-	72	0	71	71	-	93
212.000 - Printing - General	-	-	-	-	1,825	1,825	-
02 - Contracted Services Total	41,677	42,596	50,752	43,291	43,638	26,843	48,977
03 - Commodities							
344.00 - Supplies & Materials Office Supplies	399	1,362	217	450	450	369	450
344.08 - Supplies & Materials Janitorial Supplies	370	129	180	500	750	713	750
03 - Commodities Total	769	1,490	398	950	1,200	1,082	1,200
34 - Morgantown History Museum Total	61,610	54,128	166,886	157,023	162,658	120,245	225,954
39 - Easton Roller Mill							
02 - Contracted Services							
213.001 - Utilities - Electric	-	-	-	-	400	136	400
213.002 - Utilities - Gas	-	-	-	-	-	-	-
213.003 - Utilities - Water	-	-	-	-	300	52	300
230 - Contracted Services- General	-	-	-	-	3,000	3,000	-
245 - Repairs & Maint - Buildings Grounds	-	-	-	-	164	-	200
256.001 - Insurance - Property & Liability	-	-	-	-	600	-	600
212 - Printing - General	-	-	-	-	-	-	-
02 - Contracted Services Total	-	-	-	-	4,464	3,188	1,500
03 - Commodities							
344 - Supplies & Materials Office Supplies	-	-	-	-	450	-	250
344.008 - Supplies & Materials Janitorial Supplies	-	-	-	-	500	-	250
03 - Commodities Total	-	-	-	-	950	-	500
39 - Easton Roller Mill Total	-	-	-	-	5,414	3,188	2,000
000 - Arts & Culture Management							
04 - Contributions							

Arts & Culture Development Fund Budget - Expenditure Detail
Budget Year 2027



	2023 Actual	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Actual (YTD as of 01/23/26)	2027 Proposed Budget
566.254 - Contrib to Other Funds - Capital Escrow Fund	-	-	-	-	53,175	-	-
04 - Contributions Total	-	-	-	-	53,175	-	-
000 - Arts & Culture Management Total	-	-	-	-	53,175	-	-
Grand Total	\$ 354,851	\$ 362,588	\$ 418,149	\$ 526,828	\$ 587,242	\$ 295,805	\$ 567,100

MET Theatre Fund Budget - Revenue Detail
Budget Year 2027



	2023 Actual	2024 Actual	2025 Actual	2026 Original Budget	2026 Amended Budget	2026 Actual (YTD as of 01/23/26)	2027 Proposed Budget
Revenues							
Taxes							
309.00 - Amusement Tax General	\$ -	\$ 5,609	\$ -	\$ -	\$ -	\$ -	\$ 1,500
Taxes Total	\$ -	\$ 5,609	\$ -	\$ -	\$ -	\$ -	\$ 1,500
Intergovernmental							
369.001 - Contrib Other Funds General Fund - Hotel Occupancy Tax	\$ 48,000	\$ 45,000	\$ 45,015	\$ 30,000	\$ 30,000	\$ 22,500	\$ 45,000
Intergovernmental Total	\$ 48,000	\$ 45,000	\$ 45,015	\$ 30,000	\$ 30,000	\$ 22,500	\$ 45,000
Charges for Services							
340.00 - Ticket Sales- MET Theatre	\$ 23,348	\$ 14,801	\$ 23,706	\$ 15,000	\$ 15,000	\$ 13,373	\$ 23,000
340.02 - Ticket Sales- Events	\$ -	\$ 154,958	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for Services Total	\$ 23,348	\$ 169,759	\$ 23,706	\$ 15,000	\$ 15,000	\$ 13,373	\$ 23,000
Miscellaneous							
345.01 - Rents & Other - Property Rental	\$ 10,000	\$ 14,096	\$ 13,596	\$ 13,596	\$ 13,596	\$ 6,223	\$ 13,596
345.03 - Rents & Other - Concession Income	\$ 52,017	\$ 94,255	\$ 66,248	\$ 40,000	\$ 40,000	\$ 26,906	\$ 60,000
345.08 - Rents & Other - MET Theatre Rental	\$ 120,000	\$ 162,990	\$ 80,350	\$ 100,000	\$ 100,000	\$ 63,800	\$ 85,000
380.00 - Interest Earned Investments	\$ 1,777	\$ 4,022	\$ 4,903	\$ 2,000	\$ 2,000	\$ 1,274	\$ 1,500
399.00 - Miscellaneous Other	\$ 54,850	\$ 55,715	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous Total	\$ 238,644	\$ 331,078	\$ 165,097	\$ 155,596	\$ 155,596	\$ 98,203	\$ 160,096
Grants							
367.00 - Other Grants	\$ -	\$ -	\$ 75,000	\$ -	\$ -	\$ -	\$ -
Grants Total	\$ -	\$ -	\$ 75,000	\$ -	\$ -	\$ -	\$ -
Revenues Total	\$ 309,992	\$ 551,446	\$ 308,818	\$ 200,596	\$ 200,596	\$ 134,076	\$ 229,596
Grand Total	\$ 309,992	\$ 551,446	\$ 308,818	\$ 200,596	\$ 200,596	\$ 134,076	\$ 229,596

MET Theatre Fund Budget - Expenditure Detail
Budget Year 2027



	2023 Actual	2024 Actual	2025 Actual	2026 Proposed Budget	2026 Amended Budget	2026 Actual (YTD as of 01/23/26)	2027 Proposed Budget
Expenses							
906 - Arts & Culture Development							
01 - Personnel Services							
103.00 - Salary & Wages - Employee	\$ 42,311	\$ 69,844	\$ 21,603	\$ 25,000	\$ 25,000	\$ 9,689	\$ 25,000
104.00 - FICA Tax - Social Security	\$ 2,623	\$ 4,297	\$ 1,339	\$ 2,600	\$ 2,600	\$ 601	\$ 1,550
104.01 - FICA Tax - Medicare	\$ 614	\$ 1,005	\$ 313	\$ 650	\$ 650	\$ 140	\$ 363
108.00 - Overtime - General	\$ -	\$ 30	\$ -	\$ -	\$ -	\$ -	\$ -
105.00 - Group Insurance - Employee Benefits	\$ -	\$ 13,160	\$ -	\$ -	\$ -	\$ -	\$ -
107 - Contribution to Pension Fund - Employee Benefits	\$ -	\$ 5,214	\$ -	\$ -	\$ -	\$ -	\$ -
01 - Personnel Services Total	\$ 45,548	\$ 93,549	\$ 23,255	\$ 28,250	\$ 28,250	\$ 10,431	\$ 26,913
02 - Contracted Services							
211.00 - Telephone - General	\$ 367	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
213.01 - Utilities - Electric	\$ 44,396	\$ 48,325	\$ 69,192	\$ 50,000	\$ 50,000	\$ 40,871	\$ 69,000
213.02 - Utilities - Gas	\$ 13,374	\$ 18,506	\$ 20,737	\$ 15,000	\$ 15,000	\$ 5,996	\$ 20,000
213.03 - Utilities - Water	\$ 3,129	\$ 2,953	\$ 4,446	\$ 2,500	\$ 2,500	\$ 2,136	\$ 4,500
213.06 - Utilities - Storm Sewer	\$ 348	\$ 299	\$ 1,361	\$ 3,600	\$ 3,600	\$ 191	\$ 3,960
217.00 - Advertising & Legal Publications- General	\$ 591	\$ 584	\$ 227	\$ 5,000	\$ 5,000	\$ 106	\$ 3,000
218.00 - Postage - General	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
230.00 - Contracted Services- General	\$ 11,731	\$ 144,769	\$ 13,084	\$ 13,000	\$ 13,000	\$ 9,129	\$ 13,000
232.00 - Bank Charges- General	\$ -	\$ 769	\$ 2,431	\$ 2,500	\$ 2,500	\$ 1,496	\$ 2,500
245.00 - Repairs & Maintenance Buildings & Grounds	\$ 7,644	\$ 1,636	\$ 4,659	\$ 6,500	\$ 6,500	\$ -	\$ 6,000
246.00 - Repairs & Maintenance - Equipment	\$ 12,449	\$ 175	\$ 131	\$ 2,000	\$ 2,000	\$ -	\$ 1,500
252.00 - Dues & Subscriptions - General	\$ 22	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
256.00 - Insurance - Workers Compensation	\$ -	\$ 2,672	\$ 2,449	\$ 2,700	\$ 2,700	\$ 1,939	\$ 260
256.01 - Insurance - Property & Liability	\$ 1,375	\$ 1,507	\$ 279	\$ 1,000	\$ 1,000	\$ 828	\$ 1,100
212.00 - Printing - General	\$ -	\$ -	\$ 336	\$ -	\$ -	\$ -	\$ -
02 - Contracted Services Total	\$ 95,426	\$ 222,196	\$ 119,331	\$ 103,800	\$ 103,800	\$ 62,691	\$ 124,820
03 - Commodities							
344.00 - Supplies & Materials Office Supplies	\$ 707	\$ 87	\$ 503	\$ 1,000	\$ 1,000	\$ -	\$ 750
344.01 - Supplies & Materials Operating Supplies	\$ 9,768	\$ 2,335	\$ 5,062	\$ 2,000	\$ 2,000	\$ 162	\$ 2,000
344.07 - Supplies & Materials Concession Supplies	\$ 15,209	\$ 21,966	\$ 12,974	\$ 20,000	\$ 20,000	\$ 6,880	\$ 17,000
344.08 - Supplies & Materials Janitorial Supplies	\$ 4,105	\$ 2,311	\$ 3,532	\$ 5,000	\$ 5,000	\$ 240	\$ 4,000
03 - Commodities Total	\$ 29,789	\$ 26,698	\$ 22,071	\$ 28,000	\$ 28,000	\$ 7,282	\$ 23,750
04 - Contributions							
566.254 - Contrib to Other Funds - Capital Escrow Fund	\$ -	\$ -	\$ 75,000	\$ -	\$ -	\$ -	\$ -

MET Theatre Fund Budget - Expenditure Detail
Budget Year 2027



	2023 Actual	2024 Actual	2025 Actual	2026 Proposed Budget	2026 Amended Budget	2026 Actual (YTD as of 01/23/26)	2027 Proposed Budget
566.044 - Contrib to Other Funds - Arts & Culture Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,000
04 - Contributions Total	\$ -	\$ -	\$ 75,000	\$ -	\$ -	\$ -	\$ 40,000
05 - Capital Outlay							
459.00 - Capital Outlay Equip- Equipment	\$ 2,299	\$ 20,811	\$ 4,123	\$ -	\$ 4,500	\$ 4,486	\$ -
05 - Capital Outlay Total	\$ 2,299	\$ 20,811	\$ 4,123	\$ -	\$ 4,500	\$ 4,486	\$ -
906 - Arts & Culture Development Total	\$ 173,062	\$ 363,254	\$ 243,780	\$ 160,050	\$ 164,550	\$ 84,890	\$ 215,483
699 - Contingencies							
04 - Contributions							
568.00 - Other Contributions - - Other	\$ -	\$ -	\$ -	\$ 40,546	\$ 36,046	\$ -	\$ 14,113
04 - Contributions Total	\$ -	\$ -	\$ -	\$ 40,546	\$ 36,046	\$ -	\$ 14,113
699 - Contingencies Total	\$ -	\$ -	\$ -	\$ 40,546	\$ 36,046	\$ -	\$ 14,113
Expenses Total	\$ 173,062	\$ 363,254	\$ 243,780	\$ 200,596	\$ 200,596	\$ 84,890	\$ 229,596
Grand Total	\$ 173,062	\$ 363,254	\$ 243,780	\$ 200,596	\$ 200,596	\$ 84,890	\$ 229,596

Municipal Sales & Use Tax Fund Budget
Budget Year 2027



	2023 Actual	2024 Actual	2025 Actual	2026 Original Budget	2026 Amended Budget	2026 Actual (YTD as of 1/23/26)	2027 Proposed Budget
Revenues							
Taxes							
313.00 - Municipal Sales Tax General	\$ 9,460,322	\$ 9,969,840	\$ 10,090,695	\$ 9,039,037	\$ 9,039,037	\$ 8,021,676	\$ 10,700,000
Taxes Total	9,460,322	9,969,840	10,090,695	9,039,037	9,039,037	8,021,676	10,700,000
Revenues Total	9,460,322	9,969,840	10,090,695	9,039,037	9,039,037	8,021,676	10,700,000
Grand Total	\$ 9,460,322	\$ 9,969,840	\$ 10,090,695	\$ 9,039,037	\$ 9,039,037	\$ 8,021,676	\$ 10,700,000

	2023 Actual	2024 Actual	2025 Actual	2026 Original Budget	2026 Amended Budget	2026 Actual (YTD as of 1/23/26)	2027 Proposed Budget
Expenses							
Contributions							
566.001 - Contribution Other Fund General Fund	\$ 2,465,251	\$ 3,482,440	\$ 2,777,938	\$ 2,259,759	\$ 2,259,759	\$ 2,005,419	\$ 2,675,000
566.042 - Contribution Other Fund Retirement Fund	3,871,616	2,473,649	1,226,787	-	-	-	-
566.254 - Contribution Other Fund Capital Escrow Fund	3,200,000	2,890,000	2,522,674	2,259,759	2,259,759	2,005,419	2,675,000
566.600 - Contribution Other Fund Police Pension Fund	-	-	647,943	1,129,880	1,129,880	1,002,710	1,337,500
566.601 - Contribution Other Fund Fire Pension Fund	-	-	647,943	1,129,880	1,129,880	1,002,710	1,337,500
567.006 - Contrib Govt Entities BOPARC	3,871,615	2,473,650	2,522,674	2,259,759	2,259,759	2,005,419	2,675,000
Contributions Total	13,408,482	11,319,739	10,345,959	9,039,036	9,039,036	8,021,676	10,700,000
Expenses Total	13,408,482	11,319,739	10,345,959	9,039,036	9,039,036	8,021,676	10,700,000
Grand Total	\$ 13,408,482	\$ 11,319,739	\$ 10,345,959	\$ 9,039,036	\$ 9,039,036	\$ 8,021,676	\$ 10,700,000

Morgantown Municipal Airport Fund - Revenue Detail
Budget Year 2027



	2023 Actual	2024 Actual	2025 Actual	2026 Original Budget	2026 Amended Budget	2026 Actual (YTD as of 01/23/26)	2027 Proposed Budget
Revenues							
16 - Airport							
Intergovernmental							
366.59 - State Grants WV DMTF CIMO0152021	\$ 12,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
366.60 - State Grants WV DMTF CIMO0152022	\$ 1,284	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
369.001 - Contrib Other Funds General Fund	\$ 189,811	\$ 150,000	\$ 148,500	\$ 200,000	\$ 200,000	\$ 167,000	\$ 150,000
366.00 - State Grants - General	\$ -	\$ 36,216	\$ 35,150	\$ -	\$ -	\$ -	\$ -
Intergovernmental Total	\$ 203,595	\$ 186,216	\$ 183,650	\$ 200,000	\$ 200,000	\$ 167,000	\$ 150,000
Charges for Services							
342.19 - Parking Airport Parking Revenue	\$ 1,800	\$ 2,880	\$ 2,460	\$ 26,000	\$ 26,000	\$ 780	\$ 3,000
346.08 - Airport Revenues - Fuel Flowage Fee	\$ 44,864	\$ 46,661	\$ 34,574	\$ 70,000	\$ 70,000	\$ 14,331	\$ 50,000
346.09 - Airport Revenues - Car Rental Agencies	\$ -	\$ -	\$ 1,960	\$ 7,840	\$ 7,840	\$ 16,883	\$ 7,840
346.013 Airport Revenues - Parking & Special Events	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,000	\$ -
Charges for Services Total	\$ 46,664	\$ 49,541	\$ 38,994	\$ 103,840	\$ 103,840	\$ 54,994	\$ 60,840
Miscellaneous							
380.00 - Interest Earned Investments	\$ 6,194	\$ 7,131	\$ 3,753	\$ 7,500	\$ 7,500	\$ 3,146	\$ 6,000
381.403 - Reimbursements Airport Reimbursements	\$ 5,989	\$ 6,930	\$ 16,612	\$ 16,000	\$ 16,000	\$ 22,419	\$ 16,000
383.00 - Sale of Fixed Assets - Other	\$ -	\$ 15,100	\$ -	\$ -	\$ -	\$ -	\$ -
399.00 - Miscellaneous Other	\$ 10,231	\$ 218	\$ 81,243	\$ 2,000	\$ 2,000	\$ 709	\$ 2,000
399.02 - Miscellaneous Prior Year Balance	\$ -	\$ -	\$ -	\$ 200,000	\$ 143,338	\$ -	\$ -
Miscellaneous Total	\$ 22,414	\$ 29,379	\$ 101,608	\$ 225,500	\$ 168,838	\$ 26,273	\$ 24,000
Airfield Operations							
346.02 - Airport Revenues - T-Hangar Rent	\$ 111,480	\$ 106,043	\$ 69,873	\$ 130,000	\$ 130,000	\$ 38,445	\$ 130,000
346.03 - Airport Revenues - Corporate/Box Hangar Rent	\$ 70,062	\$ 75,268	\$ 63,808	\$ 80,000	\$ 80,000	\$ 28,311	\$ 80,000
346.05 - Airport Revenues - Airline Fees	\$ 24,669	\$ 32,278	\$ 147,284	\$ 240,000	\$ 240,000	\$ 157,459	\$ 240,000
346.12 - Airport Revenues - Non-Airline Landing Fees	\$ 53,490	\$ 84,105	\$ 94,398	\$ 56,000	\$ 56,000	\$ 102,265	\$ 90,000
Airfield Operations Total	\$ 259,701	\$ 297,695	\$ 375,363	\$ 506,000	\$ 506,000	\$ 326,480	\$ 540,000
Terminal Building							
346.04 - Airport Revenues - Office Rent	\$ 100,932	\$ 121,132	\$ 83,493	\$ 90,000	\$ 90,000	\$ 45,549	\$ 90,000
346.06 - Airport Revenues - Restaurant Rent	\$ 17,300	\$ 17,600	\$ 7,400	\$ 21,000	\$ 21,000	\$ -	\$ -
346.07 - Airport Revenues - Other Rent	\$ 1,800	\$ 900	\$ 11,301	\$ 900	\$ 900	\$ 2,342	\$ 900
346.10 - Airport Revenues - Airport Vending	\$ 3,243	\$ 2,908	\$ 4,287	\$ 3,500	\$ 3,500	\$ 1,659	\$ 3,500
385.01 - Commissions - Car Rental Companies	\$ 24	\$ 1,106	\$ 36,948	\$ 38,000	\$ 38,000	\$ 41,674	\$ 60,000
385.00 - Commissions - Other	\$ -	\$ -	\$ 1,762	\$ 5,000	\$ 5,000	\$ 866	\$ 1,700
Terminal Building Total	\$ 123,299	\$ 143,646	\$ 145,191	\$ 158,400	\$ 158,400	\$ 92,090	\$ 156,100

Morgantown Municipal Airport Fund - Revenue Detail
Budget Year 2027



	2023 Actual	2024 Actual	2025 Actual	2026 Original Budget	2026 Amended Budget	2026 Actual (YTD as of 01/23/26)	2027 Proposed Budget
16 - Airport Total	\$ 655,673	\$ 706,477	\$ 844,805	\$ 1,193,740	\$ 1,137,078	\$ 666,836	\$ 930,940
17 - Airport FBO							
Miscellaneous							
399.00 - Miscellaneous Other	\$ 4,155	\$ 3,761	\$ 2,164	\$ 4,000	\$ 4,000	\$ -	\$ -
Miscellaneous Total	\$ 4,155	\$ 3,761	\$ 2,164	\$ 4,000	\$ 4,000	\$ -	\$ -
Airfield Operations							
361.01 - Charges for Services- Jet Fuel - Retail	\$ 1,815,116	\$ 1,661,266	\$ 1,785,100	\$ 2,500,000	\$ 2,500,000	\$ 1,279,500	\$ 1,900,000
361.02 - Charges for Services- Jet Fuel - Military	\$ 174,541	\$ 203,365	\$ 76,335	\$ 280,000	\$ 280,000	\$ 6,918	\$ 100,000
361.03 - Charges for Services- AV Gas	\$ 256,992	\$ 275,129	\$ 227,323	\$ 450,000	\$ 450,000	\$ 140,980	\$ 250,000
361.04 - Charges for Services- Prist	\$ 19,667	\$ 25,590	\$ 110,505	\$ 35,000	\$ 35,000	\$ 95,252	\$ 75,000
361.05 - Charges for Services- De-Ice/Anti-Ice	\$ 7,978	\$ 8,984	\$ 29,640	\$ 30,000	\$ 30,000	\$ 16,920	\$ 30,000
361.06 - Charges for Services- Oil	\$ 1,051	\$ 2,238	\$ 1,179	\$ 1,500	\$ 1,500	\$ 420	\$ 1,000
361.07 - Charges for Services- FBO Fees	\$ 597,799	\$ 653,459	\$ 728,881	\$ 1,000,000	\$ 1,000,000	\$ 505,997	\$ 700,000
Airfield Operations Total	\$ 2,873,145	\$ 2,830,031	\$ 2,958,963	\$ 4,296,500	\$ 4,296,500	\$ 2,045,986	\$ 3,056,000
17 - Airport FBO Total	\$ 2,877,300	\$ 2,833,792	\$ 2,961,126	\$ 4,300,500	\$ 4,300,500	\$ 2,045,986	\$ 3,056,000
Revenues Total	\$ 3,532,974	\$ 3,540,269	\$ 3,805,931	\$ 5,494,240	\$ 5,437,578	\$ 2,712,823	\$ 3,986,940
Grand Total	\$ 3,532,974	\$ 3,540,269	\$ 3,805,931	\$ 5,494,240	\$ 5,437,578	\$ 2,712,823	\$ 3,986,940

Morgantown Municipal Airport Fund - Expenditure Detail
Budget Year 2027



	2023 Actual	2024 Actual	2025 Actual	2026 Original Budget	2026 Amended Budget	2026 Actual (YTD as of 01/23/26)	2027 Proposed Budget
Expenses							
16 - Airport							
01 - Personnel Services							
103.00 - Salary & Wages - Employee	\$ 350,801	\$ 369,433	\$ 359,414	\$ 476,113	\$ 476,113	\$ 199,229	\$ 484,728
104.00 - FICA Tax - Social Security	\$ 21,643	\$ 23,328	\$ 22,570	\$ 29,925	\$ 29,925	\$ 12,398	\$ 30,674
104.01 - FICA Tax - Medicare	\$ 5,062	\$ 4,821	\$ 5,279	\$ 7,101	\$ 7,101	\$ 2,900	\$ 7,174
105.00 - Group Insurance - Employee Benefits	\$ 61,816	\$ 30,708	\$ 90,423	\$ 131,980	\$ 131,980	\$ 40,507	\$ 123,843
107.00 - Contribution to Pension Fund - Employee Pension	\$ 230,365	\$ 82,676	\$ 75,613	\$ 98,706	\$ 98,706	\$ 40,645	\$ 104,289
108.00 - Overtime - General	\$ 8,888	\$ 9,554	\$ 6,565	\$ 10,500	\$ 10,500	\$ 1,884	\$ 10,000
110.00 - Other Fringe Benefits- General	\$ 3,810	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500	\$ 2,625	\$ -
01 - Personnel Services Total	\$ 682,384	\$ 525,021	\$ 564,364	\$ 758,825	\$ 758,825	\$ 300,187	\$ 760,708
02 - Contracted Services							
211.01 - Telephone - Cellular Phone	\$ 1,237	\$ 1,711	\$ 1,702	\$ 1,260	\$ 1,260	\$ 641	\$ -
213.01 - Utilities - Electric	\$ 81,456	\$ 81,427	\$ 102,368	\$ 85,000	\$ 85,000	\$ 54,915	\$ 90,000
213.02 - Utilities - Gas	\$ 33,494	\$ 33,204	\$ 29,501	\$ 29,000	\$ 29,000	\$ 14,168	\$ 30,000
213.03 - Utilities - Water	\$ 5,386	\$ 7,253	\$ 6,000	\$ 7,250	\$ 7,250	\$ 2,740	\$ 6,000
213.06 - Utilities - Storm Sewer	\$ 11,159	\$ 29,300	\$ 14,358	\$ 11,500	\$ 11,500	\$ 6,220	\$ 12,500
214.00 - Travel & Training - General	\$ 2,469	\$ 19,821	\$ 26,216	\$ 25,797	\$ 25,797	\$ 4,462	\$ 16,000
217.00 - Advertising & Legal Publications- General	\$ 19,468	\$ 4,371	\$ 23,467	\$ 100,000	\$ 100,000	\$ 7,620	\$ 40,000
218.00 - Postage - General	\$ 4	\$ 5	\$ 15	\$ 15	\$ 15	\$ 8	\$ 15
228.00 - Freight - General	\$ 2,618	\$ 1,625	\$ 1,246	\$ 1,375	\$ 2,175	\$ 737	\$ 1,375
230.00 - Contracted Services- General	\$ 51,034	\$ 80,079	\$ 50,134	\$ 56,500	\$ 56,500	\$ 46,604	\$ 83,440
231.00 - Fees - Fire Service	\$ 4,639	\$ 4,639	\$ 6,742	\$ 4,900	\$ 7,751	\$ 7,751	\$ 7,751
232.00 - Bank Charges- General	\$ -	\$ -	\$ 102	\$ 420	\$ 420	\$ 59	\$ 420
245.00 - Repairs & Maintenance Buildings & Grounds	\$ 46,955	\$ 149,450	\$ 223,429	\$ 100,000	\$ 100,000	\$ 52,209	\$ 70,000
245.01 - Repairs & Maintenance Hangar	\$ 4,697	\$ 2,098	\$ 1,774	\$ 5,000	\$ 13,000	\$ 6,913	\$ 10,000
245.02 - Repairs & Maintenance Airfield	\$ 43,847	\$ 83,078	\$ 31,360	\$ 50,000	\$ 95,000	\$ 66,075	\$ 60,000
246.00 - Repairs & Maintenance - Equipment	\$ 16,857	\$ 19,537	\$ 40,045	\$ 25,000	\$ 60,000	\$ 30,843	\$ 30,000
248.00 - Repairs & Maintenance Autos & Trucks	\$ 3,190	\$ 1,964	\$ 4,274	\$ 5,000	\$ 10,000	\$ 8,026	\$ 7,000
249.01 - Rents & Leases - Equipment Rental	\$ 654	\$ 214	\$ 2,024	\$ 2,000	\$ 2,000	\$ 103	\$ 2,000
252.00 - Dues & Subscriptions - General	\$ 1,294	\$ 2,039	\$ 2,503	\$ 2,319	\$ 2,319	\$ 1,177	\$ 2,225
254.00 - Audit Costs - General	\$ 4,440	\$ 4,560	\$ 4,500	\$ 4,500	\$ 4,500	\$ -	\$ 5,000
256.00 - Insurance - Workers Compensation	\$ 2,809	\$ 4,848	\$ 1,187	\$ 6,954	\$ 6,954	\$ 4,994	\$ 4,453
256.01 - Insurance - Property & Liability	\$ 49,785	\$ 55,495	\$ 76,141	\$ 49,500	\$ 49,500	\$ 41,037	\$ 56,761
02 - Contracted Services Total	\$ 387,493	\$ 586,717	\$ 649,089	\$ 573,290	\$ 669,941	\$ 357,302	\$ 534,940
03 - Commodities							
343.00 - Supplies & Materials - Automobile	\$ 22,362	\$ 20,301	\$ 30,026	\$ 25,000	\$ 15,000	\$ 1,750	\$ 12,000
344.00 - Supplies & Materials Office Supplies	\$ 1,021	\$ 2,285	\$ 1,084	\$ 2,000	\$ 1,200	\$ 189	\$ 1,000
344.07 - Supplies & Materials Concession Supplies	\$ 1,020	\$ 1,702	\$ 969	\$ -	\$ -	\$ -	\$ -
344.08 - Supplies & Materials Janitorial Supplies	\$ 2,885	\$ 4,804	\$ 5,656	\$ 6,000	\$ 6,000	\$ 2,367	\$ 5,000

Morgantown Municipal Airport Fund - Expenditure Detail
Budget Year 2027



344.12 - Supplies & Materials Small Tools/Equipment	\$ 1,990	\$ 4,397	\$ 1,036	\$ 4,500	\$ 4,500	\$ 395	\$ 2,500
351.00 - Uniforms - General	\$ 96	\$ 423	\$ 546	\$ 1,000	\$ 1,000	\$ 172	\$ 700
351.01 - Uniforms - Safety Equipment	\$ 233	\$ 7,307	\$ 309	\$ 1,000	\$ 1,000	\$ -	\$ 1,000
354.00 - Purchases for Resale - Purchases for Resale	\$ 2,281	\$ 3,102	\$ 2,989	\$ 3,000	\$ 3,000	\$ 508	\$ 2,500
New - Supplies Diesel Fuel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 36,000
354.008 Purchase For Resale - Diesel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,909	\$ -
03 - Commodities Total	\$ 31,888	\$ 44,321	\$ 42,616	\$ 42,500	\$ 31,700	\$ 23,291	\$ 60,700
04 - Contributions							
568.00 - Other Contributions- Other	\$ -	\$ -	\$ -	\$ 892,219	\$ 758,206	\$ -	\$ 111,000
568.69 - Other Contributions- Morgantown Art Association	\$ -	\$ 250	\$ 250	\$ 250	\$ 250	\$ -	\$ 250
566.01 - Contribution Other Fund - General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000
04 - Contributions Total	\$ -	\$ 250	\$ 250	\$ 892,469	\$ 758,456	\$ -	\$ 161,250
05 - Capital Outlay							
459.00 - Capital Outlay Equip- Equipment	\$ 23,928	\$ 56,271	\$ 78,109	\$ 27,285	\$ 27,285	\$ -	\$ 31,000
672.00 - Interest on Bonds - Bond	\$ 4,847	\$ 2,804	\$ 576	\$ 578	\$ 578	\$ -	\$ 578
05 - Capital Outlay Total	\$ 28,775	\$ 59,076	\$ 78,685	\$ 27,863	\$ 27,863	\$ -	\$ 31,578
08 - Airfield Operations							
248.01 - Repairs & Maintenance Airport ARFF	\$ 8,824	\$ 12,831	\$ 1,667	\$ 15,000	\$ 5,000	\$ 451	\$ 8,000
248.02 - Repairs & Maintenance Airport Security Access Equip	\$ 5,156	\$ 5,035	\$ 9,401	\$ 10,000	\$ 10,000	\$ -	\$ 10,000
08 - Airfield Operations Total	\$ 13,980	\$ 17,865	\$ 11,067	\$ 25,000	\$ 15,000	\$ 451	\$ 18,000
16 - Airport Total	\$ 1,144,519	\$ 1,233,249	\$ 1,346,072	\$ 2,319,947	\$ 2,261,785	\$ 681,231	\$ 1,567,176
17 - Airport FBO							
01 - Personnel Services							
103.00 - Salary & Wages - Employee	\$ 217,250	\$ 215,311	\$ 260,706	\$ 394,212	\$ 394,212	\$ 192,082	\$ 310,386
104.00 - FICA Tax - Social Security	\$ 13,558	\$ 13,710	\$ 17,456	\$ 23,290	\$ 23,290	\$ 12,421	\$ 20,453
104.01 - FICA Tax - Medicare	\$ 3,171	\$ 3,143	\$ 4,083	\$ 5,528	\$ 5,528	\$ 2,905	\$ 4,784
105.00 - Group Insurance - Employee Benefits	\$ 58,591	\$ 32,099	\$ 27,567	\$ 125,466	\$ 125,466	\$ 46,617	\$ 105,929
107.00 - Contribution to Pension Fund - Employee Pension	\$ 44,101	\$ 47,117	\$ 60,340	\$ 75,435	\$ 75,435	\$ 43,082	\$ 69,540
108.00 - Overtime - General	\$ 6,120	\$ 9,364	\$ 23,158	\$ 19,500	\$ 19,500	\$ 11,339	\$ 19,500
01 - Personnel Services Total	\$ 342,790	\$ 320,744	\$ 393,310	\$ 643,431	\$ 643,431	\$ 308,447	\$ 530,592
02 - Contracted Services							
211.01 - Telephone - Cellular Phone	\$ 1,365	\$ 865	\$ 472	\$ 1,300	\$ 1,300	\$ 548	\$ -
214.00 - Travel & Training - General	\$ 3,694	\$ 260	\$ 2,673	\$ 3,175	\$ 3,175	\$ 658	\$ 4,000
228.00 - Freight - General	\$ 1,548	\$ 2,706	\$ 929	\$ 1,375	\$ 1,375	\$ 416	\$ 1,375
230.00 - Contracted Services- General	\$ 2,825	\$ 6,134	\$ 10,072	\$ 13,160	\$ 13,160	\$ 5,139	\$ 15,300
232.00 - Bank Charges- General	\$ 35,594	\$ 31,174	\$ 37,327	\$ 35,000	\$ 35,000	\$ 21,409	\$ 35,000
246.00 - Repairs & Maintenance - Equipment	\$ 12,999	\$ 31,607	\$ 75,289	\$ 35,000	\$ 35,000	\$ 26,302	\$ 35,000
248.00 - Repairs & Maintenance Autos & Trucks	\$ 985	\$ 2,343	\$ 919	\$ 5,000	\$ 5,000	\$ 2,305	\$ 3,000
249.01 - Rents & Leases - Equipment Rental	\$ 32,410	\$ 35,413	\$ 45,919	\$ 35,000	\$ 35,000	\$ 30,551	\$ 40,000
252.00 - Dues & Subscriptions - General	\$ -	\$ -	\$ -	\$ 450	\$ 450	\$ 325	\$ 450

Morgantown Municipal Airport Fund - Expenditure Detail
Budget Year 2027



256.00 - Insurance - Workers Compensation	\$ 5,723	\$ 5,128	\$ 5,480	\$ 5,602	\$ 5,602	\$ 4,023	\$ 297
256.01 - Insurance - Property & Liability	\$ 12,930	\$ 14,309	\$ 14,538	\$ 14,300	\$ 14,300	\$ 11,869	\$ 16,400
02 - Contracted Services Total	\$ 110,073	\$ 129,937	\$ 193,617	\$ 149,362	\$ 149,362	\$ 103,545	\$ 150,822
03 - Commodities							
343.00 - Supplies & Materials - Automobile	\$ 116	\$ -	\$ -	\$ -	\$ 1,500	\$ 101	\$ 1,500
344.00 - Supplies & Materials Office Supplies	\$ 959	\$ 736	\$ 713	\$ 1,000	\$ 1,000	\$ 676	\$ 750
344.07 - Supplies & Materials Concession Supplies	\$ -	\$ -	\$ -	\$ 2,000	\$ 2,000	\$ 546	\$ 1,000
351.00 - Uniforms - General	\$ 1,141	\$ -	\$ 863	\$ 1,500	\$ 1,500	\$ 310	\$ 1,000
351.01 - Uniforms - Safety Equipment	\$ 523	\$ 110	\$ 466	\$ 1,000	\$ 1,000	\$ 325	\$ 600
354.01 - Purchases for Resale - Jet Fuel	\$ 1,763,985	\$ 1,615,223	\$ 1,978,467	\$ 2,000,000	\$ 2,000,000	\$ 1,327,638	\$ 1,500,000
354.02 - Purchases for Resale - AV Gas	\$ 281,514	\$ 290,119	\$ 116,872	\$ 350,000	\$ 350,000	\$ 40,552	\$ 200,000
354.03 - Purchases for Resale - Prist	\$ 3,167	\$ 6,584	\$ 6,468	\$ 10,000	\$ 10,000	\$ -	\$ 8,000
354.06 - Purchases for Resale - De-Ice/Anti-Ice	\$ 11,464	\$ 12,499	\$ 39,865	\$ 15,000	\$ 15,000	\$ -	\$ 15,000
354.07 - Purchases for Resale - Oil	\$ 1,269	\$ 641	\$ 1,086	\$ 1,000	\$ 1,000	\$ 218	\$ 500
03 - Commodities Total	\$ 2,064,137	\$ 1,925,911	\$ 2,144,800	\$ 2,381,500	\$ 2,383,000	\$ 1,370,365	\$ 1,728,350
05 - Capital Outlay							
459.00 - Capital Outlay Equip- Equipment	\$ 1,998	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000
05 - Capital Outlay Total	\$ 1,998	\$ -	\$ 10,000				
17 - Airport FBO Total	\$ 2,518,998	\$ 2,376,593	\$ 2,731,728	\$ 3,174,293	\$ 3,175,793	\$ 1,782,357	\$ 2,419,764
Expenses Total	\$ 3,663,518	\$ 3,609,842	\$ 4,077,799	\$ 5,494,240	\$ 5,437,578	\$ 2,463,588	\$ 3,986,940
Grand Total	\$ 3,663,518	\$ 3,609,842	\$ 4,077,799	\$ 5,494,240	\$ 5,437,578	\$ 2,463,588	\$ 3,986,940

Woodburn Property Fund Budget - Revenue Detail Budget Year 2027



	2023 Actual	2024 Actual	2025 Actual	2026 Actual (YTD as of 01/23/26)	2027 Proposed Budget
Revenues					
Charges for Services					
340.01 - Rents & Other - Property Rental	\$ 38,737	\$ 45,660	\$ 40,550	\$ 25,522	\$ 42,000
Charges for Services Total	\$ 38,737	\$ 45,660	\$ 40,550	\$ 25,522	\$ 42,000
Miscellaneous					
340.02 - Interest Earned Investments	\$ 600	\$ 830	\$ 859	\$ 452	\$ 875
399.00 - Miscellaneous - Other	\$ -	\$ -	\$ -	\$ 380	\$ -
Miscellaneous Total	\$ 600	\$ 830	\$ 859	\$ 832	\$ 875
Revenues Total	\$ 39,338	\$ 46,490	\$ 41,409	\$ 26,354	\$ 42,875
Grand Total	\$ 39,338	\$ 46,490	\$ 41,409	\$ 26,354	\$ 42,875

Woodburn Property Fund Budget - Expenditure Detail
Budget Year 2027



Expenses	2023 Actual	2024 Actual	2025 Actual	2026 Actual (YTD as of 01/23/26)	2027 Proposed Budget
441 - Woodburn					
02 - Contracted Services					
211.00 - Telephone - General	\$ 1,760	\$ 1,768	\$ -	\$ -	\$ -
212.00 - Printing - General	\$ -	\$ -	\$ -	\$ -	\$ -
213.01 - Utilities - Electric	\$ 9,854	\$ 9,477	\$ 12,129	\$ 8,534	\$ 13,000
213.02 - Utilities - Gas	\$ 20,152	\$ 19,221	\$ 19,544	\$ 4,644	\$ 20,000
213.03 - Utilities - Water	\$ 585	\$ 331	\$ 358	\$ 160	\$ 500
213.06 - Utilities - Storm Sewer	\$ 917	\$ 1,056	\$ 1,076	\$ 334	\$ 1,100
231.000 - Fees - Fire Service	\$ 1,434	\$ 1,434	\$ 1,434	\$ 1,648	\$ 1,650
245.000 - Repairs & Maintenance Building	\$ 6,318	\$ 2,442	\$ 2,617	\$ -	\$ 1,625
230.00 - Contracted Services- General	\$ 1,200	\$ -	\$ -	\$ 2,637	\$ -
256.01 - Insurance - Property & Liability	\$ 89	\$ -	\$ -	\$ -	\$ -
344.00 - Supplies & Materials - Office Supplies	\$ 42,308	\$ 35,729	\$ 37,157	\$ 17,957	\$ 37,875
02 - Contracted Services Total	\$ -	\$ -	\$ -	\$ -	\$ -
04 - Contributions					
566.01 - Contrib Other Funds - General Fund	\$ -	\$ -	\$ -	\$ -	\$ 5,000
04 - Contributions Total	\$ -	\$ -	\$ -	\$ -	\$ 5,000
441 - Woodburn Total	\$ 42,308	\$ 35,729	\$ 37,157	\$ 17,957	\$ 42,875
Expenses Total	\$ 42,308	\$ 35,729	\$ 37,157	\$ 17,957	\$ 42,875
Grand Total	\$ 42,308	\$ 35,729	\$ 37,157	\$ 17,957	\$ 42,875

City of Morgantown
Opioid Settlement Fund Budget
 Budget Year 2027



	2023 Actual	2024 Actual	2025 Actual	2026 Original Budget	2026 Amended Budget	2026 Actual (YTD as of 1/23/26)	2027 Proposed Budget
Revenues							
Revenues							
Grants							
367.00 - Other Grants - General	\$ -	\$ 90,834	\$ 30,810	\$ -	\$ -	\$ 15,507	\$ -
Interest Income							
380.00 - Interest Income - General	\$ -	\$ 22	\$ 71	\$ -	\$ -	\$ 56	\$ -
Miscellaneous							
399.02 - Miscellaneous Prior Year Balance	\$ -	\$ -	\$ -	\$ 121,695	\$ 121,695	\$ -	\$ 15,507
Grand Total	\$ -	\$ 90,856	\$ 30,881	\$ 121,695	\$ 121,695	\$ 15,563	\$ 15,507

	2023 Actual	2024 Actual	2025 Actual	2026 Original Budget	2026 Amended Budget	2026 Actual (YTD as of 1/23/26)	2027 Proposed Budget
Expenses							
Contingencies							
Contingencies							
568.00 - Other Contributions- Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contributions							
Contributions							
568.09 - Other Contributions- WV Catholic Charities	\$ -	\$ -	\$ -	\$ 121,695	\$ 121,695	\$ 64,110	\$ 15,507
Grand Total	\$ -	\$ -	\$ -	\$ 121,695	\$ 121,695	\$ 64,110	\$ 15,507

General Fund Budget - Revenue Detail

Budget Year 2027



	2023 Actual	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 YTD Actual (as of 01/23/26)	2027 Proposed Budget
Taxes							
301.01 - Property Tax Current Year	4,262,287	4,380,526	4,376,001	4,447,250	4,447,250	2,774,907	4,447,250
301.02 - Property Tax Prior Year	153,617	202,424	208,093	190,000	190,000	198,635	210,000
301.06 - Property Tax Supplemental	82,495	102,192	139,918	85,000	85,000	72,099	105,000
301.12 - Property Tax Property Tax Loss Distribution	4,318	-	53,750	5,000	5,000	-	10,000
302.00 - Penalty & Interest & Publication Fees Tax	37,541	49,442	53,461	45,000	45,000	30,463	55,000
303.00 - Gas & Oil Severance Tax	176,479	310,215	111,714	300,000	300,000	91,980	75,000
304.01 - Excise Tax Electric	585,416	606,870	721,665	600,000	600,000	355,903	750,000
304.02 - Excise Tax Gas	299,522	321,091	231,218	300,000	300,000	84,010	260,000
304.03 - Excise Tax MUB	247,241	250,597	256,022	245,000	245,000	191,606	255,000
304.04 - Excise Tax Phone	50,762	46,332	108,423	45,000	45,000	25,397	36,000
304.05 - Excise Tax MC/GB Hauler	34,163	36,070	37,806	34,000	34,000	11,272	36,000
305.00 - Business & Occupation Tax Regular	14,646,841	14,688,948	14,535,622	14,575,000	14,575,000	8,021,303	14,675,000
305.01 - Business & Occupation Tax B&O Construction	2,146,233	866,482	1,339,743	1,550,000	1,777,000	1,389,507	1,985,000
306.00 - Wine & Liquor Tax General	849,297	1,065,337	817,812	845,000	845,000	393,924	880,000
307.00 - Animal Control Tax General	4,004	3,208	3,208	3,500	3,500	3,054	3,000
308.00 - Hotel Occupancy Tax General	1,186,433	1,163,164	1,328,356	1,200,000	1,200,000	716,435	1,300,000
309.00 - Amusement Tax General	3,693	1,391	7,515	2,500	2,500	678	1,500
313.00 - Municipal Sales Tax General	2,465,251	3,482,440	2,777,938	2,259,759	2,259,759	2,005,419	2,675,000
314.00 - Video Lottery (LVL) General	140,828	142,465	137,598	140,000	140,000	66,232	137,000
328.01 - Franchise Agreement Fees CATV	256,297	241,737	184,843	240,000	240,000	156,023	230,000
330.00 - IRP Fees Truck Registration	120,504	152,920	113,371	145,000	145,000	67,350	130,000
376.00 - Gaming Income General	11,267	10,806	10,569	11,000	11,000	6,079	11,000
Taxes Total	27,764,490	28,124,654	27,554,646	27,268,009	27,495,009	16,662,274	28,266,750
License and Permits							
325.00 - Licenses Business License Fees	114,793	96,547	84,726	105,000	105,000	73,456	100,000
325.01 - Licenses Contractor License Fees	-	(5)	-	-	-	-	-
325.02 - Licenses License Overpayment	140	35	-	-	-	-	-
326.00 - Building Permit Fees General	209,453	224,735	418,375	235,000	235,000	269,484	350,000
327.00 - Permits Miscellaneous	10,205	12,748	15,975	19,000	19,000	3,275	10,000
327.01 - Permits Sign Fees	-	40	40	-	-	100	-
327.02 - Permits Excavation Fees	-	1,290	13,475	-	-	2,325	5,000
327.03 - Permits - Special Events	-	-	-	-	-	150	-
License and Permits Total	334,591	335,390	532,590	359,000	359,000	348,790	465,000
Intergovernmental							
365.01 - Federal Grant Police Personnel	137,655	86,877	141,943	150,000	150,000	49,628	145,000
365.02 - Federal Grant Police Equip/Mater	-	-	-	-	-	-	-
365.03 - Federal Grant Fire Department	-	-	43,538	-	-	9,089	-
366.00 - State Grants General	-	-	18,176	-	-	12,352	-
366.04 - State Grants WVDEP - REAP	6,681	-	-	-	-	-	-
366.08 - State Grants RDVIC Grant	18,999	-	-	-	-	2,963	-
367.00 - Other Grants- General	9,520	9,020	2,508	10,000	10,000	-	-
367.03 - Other Grants - County Fire Protection	-	-	55,843	20,000	20,000	12,934	20,000
368.00 - Contributions from Other Entities	-	-	25,000	-	-	-	-
369.03 - Contributions from Funds - Financial Stabilization	-	-	-	-	2,000,000	-	-
369.09 - Contributions from Funds - CDBG	-	-	-	-	-	2,720	-
Intergovernmental Total	172,855	95,897	287,007	180,000	2,180,000	89,685	165,000
Interfund Charges							
370.037 - Charges to Other Funds - Administrative Fees-Woodburn	-	-	-	-	-	-	5,000

	2023 Actual	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 YTD Actual (as of 01/23/26)	2027 Proposed Budget
370.2 - Charges to Other Funds - Tax Increment Financing (TIF)	28,000	-	11,200	11,200	11,200	-	11,200
370.403 - Charges to Other Funds - Administrative Fees-Airport	-	-	-	-	-	-	50,000
370.406 - Charges to Other Funds - Admin Fees-Parking Authority	41,000	41,000	41,000	41,000	41,000	-	66,000
Interfund Charges Total	69,000	41,000	52,200	52,200	52,200	-	132,200
Fines and Forfeitures							
320.00 - Fines Fees & Court Costs General	194,607	183,176	262,999	180,000	180,000	145,476	290,000
Fines and Forfeitures Total	194,607	183,176	262,999	180,000	180,000	145,476	290,000
Charges for Services							
329.01 - Inspection Fees Electrical	-	250	3,330	-	-	3,450	4,000
329.02 - Inspection Fees Housing	109,155	76,245	94,315	70,000	70,000	27,865	75,000
329.03 - Inspection Fees Code Plan Review	17,600	20,488	28,043	20,000	20,000	19,674	28,000
329.04 - Inspection Fees Fire Plan Review	8,643	15,707	15,233	25,000	25,000	10,660	15,000
341.00 - Municipal Service Fees User Fee	4,128,439	4,174,828	4,078,488	4,200,000	4,200,000	2,145,282	4,125,000
352.00 - Fire Protection Fees General	36,282	-	52,054	-	-	-	102,500
352.01 - Fire Protection Fees Residential	1,595,234	1,590,544	1,595,123	1,828,500	1,828,500	1,314,965	1,888,575
352.02 - Fire Protection Fees Commercial	882,124	810,039	809,790	943,000	943,000	720,078	956,475
352.03 - Fire Protection Fees Tax Exempt	1,544,956	1,634,536	1,639,400	1,771,000	1,771,000	1,847,654	1,933,425
352.05 - Fire Protection Fees Penalty	41,850	36,384	49,267	35,000	35,000	8,254	-
352.06 - Fire Protection Fees Discount	-	58,385	-	50,000	50,000	-	-
352.08 - Fire Protection Fees Fire Alarm Monitor Fees	440	180	220	500	500	-	200
356.00 - Refuse Collection General	1,826,090	1,771,500	2,129,441	1,964,000	1,964,000	1,231,724	1,955,256
361.08 - Charges for Services - Police Training Center	-	10,800	11,450	10,000	10,000	10,500	12,000
Charges for Services Total	10,190,812	10,199,886	10,506,154	10,917,000	10,917,000	7,340,107	11,095,431
Miscellaneous							
345.00 - Rents & Other - General	6,500	5,500	5,500	6,000	6,000	-	-
380.00 - Interest Earned Investments	112,516	135,904	161,625	156,000	156,000	66,143	130,000
381 - Reimbursements - Other	-	-	95,108	-	-	18,336	-
381.073 - Reimbursements ARPA Reimbursement	211,538	256,984	-	-	-	-	-
381.09 - Reimbursements Federal and State Motor Fuel Tax	41,030	51,341	42,079	50,000	50,000	27,137	40,000
382.01 - Refunds & Rebates - PCard Rebate	53,961	54,086	43,849	55,000	55,000	17,961	40,000
383.00 - Sale of Fixed Assets - Other	1,537	45,163	1,295	10,000	10,000	-	-
386.00 - Insurance Claims -	45,871	(1,000)	102,487	10,000	10,000	7,685	10,000
389.00 - Accident Reports -	5,991	7,205	3,882	6,000	6,000	5,537	6,000
399.00 - Miscellaneous Other	19,970	11,157	6,450	20,000	20,000	58,551	22,000
399.04 - Miscellaneous Bad Check Charges	-	(0)	-	-	-	-	1,000
399.08 - Miscellaneous PODA	-	1,410	1,800	-	-	600	800
399.412 - Miscellaneous City Manager	-	-	-	-	5,000	-	-
399.436 - Miscellaneous Code Enforcement	1,249	425	483	-	-	125	-
399.437 - Miscellaneous Planning	-	970	3,520	-	-	1,710	1,500
399.700 - Miscellaneous Police Dept.	169,214	128,667	122,855	150,000	150,000	69,841	150,000
399.706 - Miscellaneous Fire Dept.	8,594	24,912	16,390	10,000	10,000	5,690	12,000
399.750 - Miscellaneous Public Works/Street	1,945	21,653	1,067	5,000	5,000	651	1,500
Miscellaneous Total	679,916	744,376	608,389	478,000	483,000	279,967	414,800
Balance 7/1							
399.02 - Miscellaneous Prior Year Balance	-	-	-	5,958,750	2,721,065	-	1,000,000
Balance 7/1 Total	-	-	-	5,958,750	2,721,065	-	1,000,000
Grand Total	39,406,270	39,724,379	39,803,986	45,392,959	44,387,274	24,866,298	41,829,181

**General Fund Budget - Expenditure Detail
Budget Year 2027**



	2023 Actual	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Actual (YTD as of 1/23/26)	2027 Proposed Budget
409 - Mayor							
01 - Personnel Services							
102.00 - Official Salary - Mayor & Council	9,100	8,400	7,350	8,400	8,400	4,900	8,400
104.00 - FICA Tax - Social Security	564	521	456	522	522	304	521
104.01 - FICA Tax - Medicare	132	122	107	122	122	71	122
01 - Personnel Services Total	9,796	9,043	7,912	9,044	9,044	5,275	9,043
02 - Contracted Services							
214.00 - Travel & Training - General	6,296	7,961	3,661	8,000	9,950	5,108	10,000
252.00 - Dues & Subscriptions - General	-	532	426	650	1,700	1,653	1,700
256.00 - Insurance - Workers Compensation	8	12	130	150	150	108	142
256.01 - Insurance - Property & Liability	243	300	310	342	342	283	377
02 - Contracted Services Total	6,547	8,805	4,527	9,142	12,142	7,152	12,219
03 - Commodities							
344.00 - Supplies & Materials Office Supplies	36	70	79	100	100	78	75
03 - Commodities Total	36	70	79	100	100	78	75
409 - Mayor Total	16,379	17,918	12,519	18,286	21,286	12,505	21,337
410 - Council							
01 - Personnel Services							
102.00 - Official Salary - Mayor & Council	36,500	35,250	33,000	36,000	36,000	19,000	36,000
104.00 - FICA Tax - Social Security	2,263	2,186	2,046	2,232	2,232	1,178	2,232
104.01 - FICA Tax - Medicare	529	512	479	532	532	276	522
01 - Personnel Services Total	39,292	37,947	35,525	38,764	38,764	20,454	38,754
02 - Contracted Services							
214.00 - Travel & Training - General	10,986	19,336	20,453	25,000	22,000	11,205	22,000
218.00 - Postage - General	-	-	-	11,500	-	-	-
252.00 - Dues & Subscriptions - General	8,427	11,683	11,053	-	11,500	9,916	12,110
256.00 - Insurance - Workers Compensation	35	52	556	639	639	459	605
256.01 - Insurance - Property & Liability	1,482	1,823	1,891	1,874	1,874	1,554	2,061
02 - Contracted Services Total	20,930	32,894	33,953	39,013	36,013	23,134	36,776
03 - Commodities							
344.00 - Supplies & Materials Office Supplies	81	517	345	500	1,350	722	500
344.20 - Supplies & Materials Civic Promotions	500	-	-	500	500	-	-
344.21 - Supplies & Materials Civic Promotions - Sister Cities	3,266	1,218	1,510	1,750	2,907	610	-
03 - Commodities Total	3,847	1,735	1,855	2,750	4,757	1,332	500
410 - Council Total	64,069	72,576	71,334	80,527	79,534	44,919	76,030
412 - City Manager							
01 - Personnel Services							

	2023 Actual	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Actual (YTD as of 1/23/26)	2027 Proposed Budget
103.00 - Salary & Wages - Employee	576,302	586,323	638,113	718,856	663,382	378,963	572,224
104.00 - FICA Tax - Social Security	35,013	35,687	41,066	44,527	41,088	23,872	36,465
104.01 - FICA Tax - Medicare	8,417	8,626	9,604	10,425	9,621	5,583	8,528
105.00 - Group Insurance - Employee Benefits	77,423	94,874	96,019	112,914	90,771	84,025	176,031
107.00 - Contribution to Pension Fund - Employee Pension	39,035	42,708	67,395	65,340	53,646	32,729	44,752
107.02 - Contribution to Pension Fund - ICMA Pension	37,291	36,969	28,817	36,909	36,909	23,332	40,430
108.00 - Overtime - General	441	624	1,857	500	500	369	500
110.00 - Other Fringe Benefits- General	8,660	13,200	10,200	20,400	17,900	8,400	14,400
110.03 - Other Fringe Benefits- Rental Stipend	-	-	17,500	-	2,500	2,500	-
01 - Personnel Services Total	782,582	819,010	910,571	1,009,871	916,316	559,773	893,330
02 - Contracted Services							
211.01 - Telephone - Cellular Phone	1,657	1,080	1,080	1,800	1,800	595	1,000
212.00 - Printing - General	761	-	260	1,000	1,000	62	500
214.00 - Travel & Training - General	19,661	13,091	19,967	22,500	22,500	14,744	20,000
217.00 - Advertising & Legal Publications- General	335	-	-	1,000	1,000	-	450
218.00 - Postage - General	387	144	103	500	500	-	250
230.00 - Contracted Services- General	58,418	61,831	60,091	41,000	43,500	9,078	41,000
252.00 - Dues & Subscriptions - General	2,301	3,925	3,938	4,000	3,993	3,441	4,000
256.00 - Insurance - Workers Compensation	545	539	486	719	719	516	530
256.01 - Insurance - Property & Liability	4,962	5,538	6,295	6,488	6,427	5,401	5,800
02 - Contracted Services Total	89,026	86,147	92,220	79,007	81,439	33,837	73,530
03 - Commodities							
344.00 - Supplies & Materials Office Supplies	2,346	3,816	3,905	4,000	4,000	1,796	3,500
344.01 - Supplies & Materials Operating Supplies	-	-	138	500	500	48	-
344.27 - Supplies & Materials Leadership Academy	-	-	700	3,000	3,000	-	-
349.00 - Charges by Other Entities - Mountain Line Transit	-	-	-	-	6,131	6,131	15,000
351.00 - Uniforms - General	-	-	679	500	736	736	-
03 - Commodities Total	2,346	3,816	5,421	8,000	14,367	8,711	18,500
05 - Capital Outlay							
459.00 - Capital Outlay Equip- Equipment	68,093	49,394	-	2,500	2,087	1,008	500
05 - Capital Outlay Total	68,093	49,394	-	2,500	2,087	1,008	500
412 - City Manager Total	942,047	958,368	1,008,212	1,099,378	1,014,209	603,329	985,860
414 - Finance							
01 - Personnel Services							
103.00 - Salary & Wages - Employee	523,689	521,588	430,360	500,522	500,062	285,998	452,914
104.00 - FICA Tax - Social Security	31,726	31,654	25,836	30,989	30,989	17,169	28,112
104.01 - FICA Tax - Medicare	7,420	7,403	6,042	7,255	7,255	4,015	6,575
105.00 - Group Insurance - Employee Benefits	139,651	139,074	127,648	191,873	191,873	109,527	217,012
107.00 - Contribution to Pension Fund - Employee Pension	109,421	112,279	90,630	103,475	103,475	60,536	95,580
108.00 - Overtime - General	210	434	1,048	500	960	152	500
01 - Personnel Services Total	812,117	812,432	681,565	834,614	834,614	477,398	800,693
02 - Contracted Services							

	2023 Actual	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Actual (YTD as of 1/23/26)	2027 Proposed Budget
211.01 - Telephone - Cellular Phone	1,560	1,968	960	840	840	245	-
214.00 - Travel & Training - General	884	1,359	5,176	6,900	6,900	1,689	5,000
217.00 - Advertising & Legal Publications- General	8,445	8,737	780	9,000	9,000	-	10,250
218.00 - Postage - General	24,424	25,664	32,475	34,000	34,000	13,805	32,000
230.00 - Contracted Services- General	114,206	112,964	198,183	140,500	140,500	9,999	74,500
232.02 - Bank Charges- Administrative Fees	25,274	28,698	25,400	35,000	35,000	10,971	34,500
246.00 - Repairs & Maintenance - Equipment	-	-	-	500	500	-	-
249.01 - Rents & Leases - Equipment Rental	30,667	30,655	34,036	31,006	31,006	18,858	36,000
252.00 - Dues & Subscriptions - General	824	966	707	1,000	1,000	299	1,200
253.00 - Professional Services- General	2,500	13,318	1,500	5,000	5,000	2,000	-
254.00 - Audit Costs - General	19,560	20,190	18,960	20,140	20,140	-	22,154
256.00 - Insurance - Workers Compensation	611	600	428	399	399	286	409
256.01 - Insurance - Property & Liability	7,709	8,669	11,641	10,133	10,133	7,709	11,221
259.00 - Court Costs & Damages - General	1,244	192	144	500	-	-	400
02 - Contracted Services Total	237,908	253,981	330,390	294,918	294,418	65,863	227,634
03 - Commodities							
344.00 - Supplies & Materials Office Supplies	7,241	10,051	10,322	10,000	10,000	4,247	8,000
03 - Commodities Total	7,241	10,051	10,322	10,000	10,000	4,247	8,000
05 - Capital Outlay							
459.00 - Capital Outlay Equip- Equipment	-	-	1,048	-	-	-	-
05 - Capital Outlay Total	-	-	1,048	-	-	-	-
414 - Finance Total	1,057,266	1,076,464	1,023,325	1,139,532	1,139,032	547,507	1,036,327
415 - City Clerk							
01 - Personnel Services							
103.00 - Salary & Wages - Employee	119,417	125,047	117,977	124,870	124,870	71,961	127,086
104.00 - FICA Tax - Social Security	7,036	7,336	7,083	7,790	7,790	4,338	7,942
104.01 - FICA Tax - Medicare	1,646	1,716	1,657	1,824	1,824	1,014	1,858
105.00 - Group Insurance - Employee Benefits	50,220	52,438	45,711	52,640	52,640	19,618	46,135
107.00 - Contribution to Pension Fund - Employee Pension	25,125	27,056	25,949	25,890	25,890	15,034	27,001
108.00 - Overtime - General	1,065	225	1,288	1,000	1,000	34	1,000
211.001 - Telephone - Cellular Phone	-	-	-	-	-	-	-
01 - Personnel Services Total	204,509	213,818	199,665	214,014	214,014	112,000	211,022
02 - Contracted Services							
212.00 - Printing - General	-	-	-	-	-	-	-
214.00 - Travel & Training - General	1,895	1,051	2,456	12,500	11,650	1,331	4,000
217.00 - Advertising & Legal Publications- General	812	797	342	750	750	250	750
218.00 - Postage - General	123	196	444	500	200	194	200
230.00 - Contracted Services- General	9,545	13,825	16,684	19,000	19,000	9,116	17,000
252.00 - Dues & Subscriptions - General	2,193	2,774	3,742	2,650	3,550	3,471	3,550
253.00 - Professional Services- General	4,201	1,142	-	-	-	-	-
253.01 - Professional Services- Recruitment Costs	4,965	8,798	9,755	16,000	16,000	6,753	10,500
256.00 - Insurance - Workers Compensation	124	120	(7)	112	112	80	116

	2023 Actual	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Actual (YTD as of 1/23/26)	2027 Proposed Budget
256.01 - Insurance - Property & Liability	1,578	1,764	2,114	2,063	2,063	1,718	2,100
249.001 - Rents & Leases - Equipment Rental							-
02 - Contracted Services Total	25,435	30,466	35,531	53,575	53,325	22,913	38,216
03 - Commodities							
344.00 - Supplies & Materials Office Supplies	1,120	2,906	2,278	4,000	4,250	803	2,000
03 - Commodities Total	1,120	2,906	2,278	4,000	4,250	803	2,000
05 - Capital Outlay							
459.00 - Capital Outlay Equip- Equipment	-	-	-	500	500	-	-
05 - Capital Outlay Total	-	-	-	500	500	-	-
415 - City Clerk Total	231,065	247,190	237,474	272,089	272,089	135,716	251,238
416 - Municipal Court							
01 - Personnel Services							
103.00 - Salary & Wages - Employee	168,820	131,733	113,293	107,393	106,411	66,961	116,054
104.00 - FICA Tax - Social Security	10,318	8,191	7,133	6,656	6,656	4,219	7,342
104.01 - FICA Tax - Medicare	2,413	1,916	1,668	1,572	1,572	987	1,717
105.00 - Group Insurance - Employee Benefits	35,794	22,060	22,143	22,143	22,143	12,917	27,321
107.00 - Contribution to Pension Fund - Employee Pension	31,994	24,947	20,917	20,111	20,111	12,269	21,126
108.00 - Overtime - General	-	1,287	2,513	200	1,182	1,532	2,000
01 - Personnel Services Total	249,339	190,134	167,666	158,075	158,075	98,884	175,560
02 - Contracted Services							
211.01 - Telephone - Cellular Phone	360	360	360	360	360	210	360
214.00 - Travel & Training - General	278	198	161	500	500	-	500
218.00 - Postage - General	2,954	4,098	3,232	3,000	3,000	1,719	3,000
230.00 - Contracted Services- General	32,735	58,212	47,244	56,100	56,100	30,972	52,000
232.00 - Bank Charges- General	1,421	1,516	4,488	2,000	2,000	1,780	4,000
246.00 - Repairs & Maintenance - Equipment	-	-	-	200	200	-	-
249.01 - Rents & Leases - Equipment Rental	1,472	1,472	1,213	1,500	1,500	123	1,500
253.00 - Professional Services- General	186	-	-	-	-	-	-
256.00 - Insurance - Workers Compensation	123	144	794	847	847	608	107
256.01 - Insurance - Property & Liability	2,593	3,009	3,298	3,489	3,489	1,778	3,600
02 - Contracted Services Total	42,123	69,009	60,791	67,996	67,996	37,189	65,067
03 - Commodities							
344.00 - Supplies & Materials Office Supplies	1,082	978	968	1,500	1,500	227	1,000
03 - Commodities Total	1,082	978	968	1,500	1,500	227	1,000
05 - Capital Outlay							
459.00 - Capital Outlay Equip- Equipment	480	-	-	1,500	1,500	-	-
05 - Capital Outlay Total	480	-	-	1,500	1,500	-	-
416 - Municipal Court Total	293,025	260,121	229,425	229,071	229,071	136,300	241,627
417 - City Attorney							
02 - Contracted Services							
253.00 - Professional Services- General	434,400	412,000	485,600	461,864	461,864	307,600	481,500
259.00 - Court Costs & Damages - General	48,018	-	-	-	-	-	-

	2023 Actual	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Actual (YTD as of 1/23/26)	2027 Proposed Budget
02 - Contracted Services Total	482,418	412,000	485,600	461,864	461,864	307,600	481,500
417 - City Attorney Total	482,418	412,000	485,600	461,864	461,864	307,600	481,500
420 - Engineering							
01 - Personnel Services							
103.00 - Salary & Wages - Employee	113,432	108,951	-	-	-	-	-
104.00 - FICA Tax - Social Security	6,909	6,646	-	-	-	-	-
104.01 - FICA Tax - Medicare	1,616	1,554	-	-	-	-	-
105.00 - Group Insurance - Employee Benefits	25,110	26,219	-	-	-	-	-
107.00 - Contribution to Pension Fund - Employee Pension	23,644	23,510	-	-	-	-	-
01 - Personnel Services Total	170,711	166,881	-	-	-	-	-
02 - Contracted Services							
211.01 - Telephone - Cellular Phone	720	720	-	-	-	-	-
212.00 - Printing - General	160	-	-	-	-	-	-
214.00 - Travel & Training - General	2,957	-	-	-	-	-	-
217.00 - Advertising & Legal Publications- General	413	665	-	-	-	-	-
218.00 - Postage - General	173	107	-	-	-	-	-
230.00 - Contracted Services- General	9,207	-	-	-	-	-	-
252.00 - Dues & Subscriptions - General	557	-	-	-	-	-	-
253.00 - Professional Services- General	6,390	93,796	-	-	-	-	-
253.02 - Professional Services- Environmental Services	100	6,632	-	-	-	-	-
256.00 - Insurance - Workers Compensation	1,471	1,457	-	-	-	-	-
256.01 - Insurance - Property & Liability	4,327	4,688	-	-	-	-	-
246.000 - Repairs & Maintenance - Equipment	-	-	-	-	-	-	-
249.001 Rents & Leases - Equipment Rentals	-	-	-	-	-	-	-
02 - Contracted Services Total	26,475	108,066	-	-	-	-	-
03 - Commodities							
343.00 - Supplies & Materials - Automobile	1,552	49	-	-	-	-	-
344.00 - Supplies & Materials Office Supplies	1,488	-	-	-	-	-	-
03 - Commodities Total	3,041	49	-	-	-	-	-
420 - Engineering Total	200,226	274,996	-	-	-	-	-
422 - Human Resources							
01 - Personnel Services							
103.00 - Salary & Wages - Employee	220,124	239,659	236,738	244,211	243,705	145,478	229,633
104.00 - FICA Tax - Social Security	13,389	14,725	14,915	15,206	15,206	8,557	14,375
104.01 - FICA Tax - Medicare	3,131	3,444	3,488	3,561	3,561	2,001	3,362
105.00 - Group Insurance - Employee Benefits	66,080	70,111	58,976	90,031	90,031	50,336	111,083
107.00 - Contribution to Pension Fund - Employee Pension	46,207	51,140	49,288	48,396	48,396	29,080	48,875
108.00 - Overtime - General	1,725	3,856	4,230	1,500	2,006	1,770	1,500
121.00 - Employee Benefits - General	5,904	38,793	42,853	19,000	19,000	24,990	-
01 - Personnel Services Total	356,560	421,727	410,488	421,905	421,905	262,212	408,828
02 - Contracted Services							
121.01 - Employee Benefits - Wellness Program	2,580	2,600	10,105	10,400	10,400	2,956	-

	2023 Actual	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Actual (YTD as of 1/23/26)	2027 Proposed Budget
211.01 - Telephone - Cellular Phone	720	540	-	-	360	360	720
212.00 - Printing - General	667	-	-	1,000	792	-	100
214.00 - Travel & Training - General	-	3,723	7,790	10,250	10,250	2,329	5,500
216.00 - Training & Education- General	299	1,155	-	6,600	6,600	5,325	6,000
217.00 - Advertising & Legal Publications- General	-	-	-	2,500	1,780	-	-
218.00 - Postage - General	2,798	2,165	2,270	-	1,568	927	1,000
230.00 - Contracted Services- General	5,034	1,709	141,320	156,000	156,000	66,855	147,500
249.01 - Rents & Leases - Equipment Rental	-	-	-	-	-	-	-
252.00 - Dues & Subscriptions - General	841	1,346	1,087	2,000	2,000	175	1,250
253.01 - Professional Services- Recruitment Costs	37,181	22,569	72,512	25,000	25,000	24,526	25,000
256.00 - Insurance - Workers Compensation	202	200	177	205	205	147	209
256.01 - Insurance - Property & Liability	2,531	2,820	3,219	2,957	2,957	2,464	3,100
02 - Contracted Services Total	52,853	38,826	238,479	216,912	217,912	106,065	190,379
03 - Commodities							
344.00 - Supplies & Materials Office Supplies	1,339	1,972	2,140	1,500	1,500	240	1,000
03 - Commodities Total	1,339	1,972	2,140	1,500	1,500	240	1,000
05 - Capital Outlay							
459.20 - Capital Outlay Equip- Computer Software	-	-	-	1,000	-	-	-
05 - Capital Outlay Total	-	-	-	1,000	-	-	-
422 - Human Resources Total	410,752	462,526	651,108	641,317	641,317	368,518	600,207
424 - Contributions							
04 - Contributions							
566.901 - Contribution Other Fund Visitor's Bureau	512,766	579,651	549,941	600,000	600,000	442,034	650,000
567.435 - Contrib Govt Entities Region VI	19,279	19,279	19,279	19,279	19,279	19,279	19,279
04 - Contributions Total	532,045	598,930	569,220	619,279	619,279	461,313	669,279
424 - Contributions Total	532,045	598,930	569,220	619,279	619,279	461,313	669,279
436 - Code Enforcement							
01 - Personnel Services							
103.00 - Salary & Wages - Employee	479,813	527,349	645,777	671,975	668,975	378,489	586,162
104.00 - FICA Tax - Social Security	28,921	31,762	38,014	41,807	41,807	22,534	36,466
104.01 - FICA Tax - Medicare	6,764	7,428	8,890	9,918	9,918	5,270	8,529
105.00 - Group Insurance - Employee Benefits	189,429	217,831	237,440	262,838	262,838	126,847	258,893
107.00 - Contribution to Pension Fund - Employee Pension	93,555	106,341	123,893	139,243	139,243	74,285	123,985
108.00 - Overtime - General	962	1,059	2,403	4,000	4,000	1,050	2,000
01 - Personnel Services Total	799,444	891,772	1,056,417	1,129,781	1,126,781	608,475	1,016,035
02 - Contracted Services							
212.00 - Printing - General	1,273	-	182	500	500	372	500
214.00 - Travel & Training - General	12,495	8,673	13,133	21,597	21,597	7,041	15,000
218.00 - Postage - General	3,163	4,626	2,629	5,000	5,000	1,855	4,000
230.00 - Contracted Services- General	3,812	6,576	29,155	20,000	20,000	5,183	19,000
248.00 - Repairs & Maintenance Autos & Trucks	(18)	-	-	-	-	-	-
252.00 - Dues & Subscriptions - General	2,362	1,145	2,855	2,500	7,000	6,155	1,600

	2023 Actual	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Actual (YTD as of 1/23/26)	2027 Proposed Budget
256.00 - Insurance - Workers Compensation	7,976	7,885	7,520	7,928	7,928	5,694	9,305
256.01 - Insurance - Property & Liability	20,873	23,188	24,405	27,004	27,004	22,407	29,705
211.001 - Telephone - Cellular Phone	-	-	-	-	-	-	-
246.000 - Repairs & Maintenance - Equipment	-	-	-	-	-	-	-
212.01 - Printing - Public Information2	538	389	-	6,527	6,527	-	4,500
02 - Contracted Services Total	52,474	52,482	79,879	91,056	95,556	48,707	83,610
03 - Commodities							
343.00 - Supplies & Materials - Automobile	12,577	14,180	12,333	12,000	12,000	6,984	12,000
344.00 - Supplies & Materials Office Supplies	4,704	5,241	5,732	5,500	4,000	2,149	4,000
344.12 - Supplies & Materials Small Tools/Equipment	1,733	180	34	2,000	2,000	-	1,000
351.00 - Uniforms - General	4,030	725	5,776	5,000	5,000	2,427	4,000
344.004 - Supplies & Materials Emergency Clothing	-	-	-	-	-	-	-
03 - Commodities Total	23,044	20,327	23,874	24,500	23,000	11,560	21,000
05 - Capital Outlay							
459.00 - Capital Outlay Equip- Equipment	143,254	51,593	356	2,002	2,002	-	-
05 - Capital Outlay Total	143,254	51,593	356	2,002	2,002	-	-
436 - Code Enforcement Total	1,018,216	1,016,174	1,160,527	1,247,339	1,247,339	668,743	1,120,645
437 - Planning & Zoning							
01 - Personnel Services							
103.00 - Salary & Wages - Employee	206,287	155,265	168,255	233,000	289,142	144,715	390,724
104.00 - FICA Tax - Social Security	12,559	9,467	10,289	14,448	18,468	8,864	24,301
104.01 - FICA Tax - Medicare	2,937	2,214	2,406	3,403	4,343	2,073	5,684
105.00 - Group Insurance - Employee Benefits	46,257	39,892	37,391	67,529	89,672	30,115	123,843
107.00 - Contribution to Pension Fund - Employee Pension	43,124	33,688	35,896	48,302	61,969	29,967	78,513
108.00 - Overtime - General	30	265	535	500	500	234	500
01 - Personnel Services Total	311,193	240,790	254,772	367,182	464,093	215,968	623,565
02 - Contracted Services							
211.01 - Telephone - Cellular Phone	1,860	1,285	1,140	1,140	1,140	490	720
212.00 - Printing - General	1,004	700	5,170	1,000	1,600	1,496	1,600
214.00 - Travel & Training - General	6,821	6,453	2,665	13,000	13,000	3,803	11,000
217.00 - Advertising & Legal Publications- General	1,753	1,358	2,155	2,500	2,500	1,206	2,250
218.00 - Postage - General	476	526	678	500	500	491	500
230.00 - Contracted Services- General	2,265	3,354	829	35,000	40,693	10,385	4,000
249.01 - Rents & Leases - Equipment Rental	1,884	-	-	-	-	-	-
252.00 - Dues & Subscriptions - General	1,890	1,665	5,991	2,200	5,200	3,144	9,000
253.00 - Professional Services- General	4,016	-	-	50,000	50,000	-	9,500
256.00 - Insurance - Workers Compensation	218	284	2,303	1,144	1,144	822	353
256.01 - Insurance - Property & Liability	4,189	4,647	4,936	4,710	4,781	3,912	5,000
246.000 - Repairs & Maintenance - Equipment	-	-	-	-	-	-	-
216.000 - Training & Education- General	-	-	-	-	-	-	-
02 - Contracted Services Total	26,375	20,273	25,866	111,194	120,559	25,748	43,923
03 - Commodities							

	2023 Actual	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Actual (YTD as of 1/23/26)	2027 Proposed Budget
343.00 - Supplies & Materials - Automobile	313	155	206	500	500	29	500
344.00 - Supplies & Materials Office Supplies	3,633	3,985	4,105	3,500	2,900	794	3,000
344.01 - Supplies & Materials Operating Supplies	-	-	-	-	-	-	500
351.00 - Uniforms - General	-	-	-	-	-	-	500
03 - Commodities Total	3,946	4,140	4,312	4,000	3,400	823	4,500
05 - Capital Outlay							
459.00 - Capital Outlay Equip- Equipment	-	-	1,232	500	500	-	-
05 - Capital Outlay Total	-	-	1,232	500	500	-	-
437 - Planning & Zoning Total	341,514	265,204	286,182	482,876	588,552	242,539	671,988
438 - Elections							
01 - Personnel Services							
103.00 - Salary & Wages - Employee	-	-	16,439	-	-	-	17,500
01 - Personnel Services Total	-	-	16,439	-	-	-	17,500
02 - Contracted Services							
212.00 - Printing - General	1,755	-	99	-	-	-	500
217.00 - Advertising & Legal Publications- General	564	-	1,496	-	-	-	1,000
218.00 - Postage - General	7,369	-	1,448	-	-	-	1,000
230.00 - Contracted Services- General	35,815	-	17,450	-	-	-	20,000
249.00 - Rents & Leases - General	-	-	1,050	-	-	-	1,050
02 - Contracted Services Total	45,503	-	21,544	-	-	-	23,550
03 - Commodities							
344.00 - Supplies & Materials Office Supplies	1,529	-	762	-	-	-	1,000
03 - Commodities Total	1,529	-	762	-	-	-	1,000
438 - Elections Total	47,032	-	38,744	-	-	-	42,050
439 - Information Technology							
01 - Personnel Services							
103.00 - Salary & Wages - Employee	106,224	139,876	166,549	173,513	173,513	100,079	175,052
104.00 - FICA Tax - Social Security	6,473	8,453	10,204	10,860	10,860	6,089	11,112
104.01 - FICA Tax - Medicare	1,514	1,977	2,387	2,543	2,543	1,424	2,599
105.00 - Group Insurance - Employee Benefits	27,202	29,909	38,314	37,392	37,392	27,347	40,981
107.00 - Contribution to Pension Fund - Employee Pension	22,755	26,892	30,848	35,970	35,970	21,405	37,778
108.00 - Overtime - General	2,481	935	2,625	2,000	2,000	1,097	2,000
01 - Personnel Services Total	166,649	208,043	250,927	262,278	262,278	157,441	269,522
02 - Contracted Services							
211.00 - Telephone - General	151,574	174,649	148,647	156,000	150,000	74,148	100,000
211.01 - Telephone - Cellular Phone	25,832	28,149	34,703	44,160	44,160	14,347	34,000
211.02 - Telephone - Internet	-	7,668	4,711	-	6,000	2,897	-
214.00 - Travel & Training - General	3,200	(5,000)	5,573	3,000	3,000	-	3,000
230.00 - Contracted Services- General	156,718	378,441	507,962	459,936	459,936	227,489	459,936
249.01 - Rents & Leases - Equipment Rental	-	-	-	2,000	2,000	-	-
256.00 - Insurance - Workers Compensation	117	168	134	145	145	104	162
256.01 - Insurance - Property & Liability	4,627	5,044	5,686	5,588	5,588	4,653	6,147

	2023 Actual	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Actual (YTD as of 1/23/26)	2027 Proposed Budget
02 - Contracted Services Total	342,067	589,118	707,415	670,829	670,829	323,638	603,245
03 - Commodities							
343.00 - Supplies & Materials - Automobile	-	578	505	720	720	494	720
344.00 - Supplies & Materials Office Supplies	480	955	598	1,500	1,500	374	800
03 - Commodities Total	480	1,533	1,102	2,220	2,220	868	1,520
05 - Capital Outlay							
459.00 - Capital Outlay Equip- Equipment	1,223	10,326	1,483	31,000	31,000	7,223	14,000
05 - Capital Outlay Total	1,223	10,326	1,483	31,000	31,000	7,223	14,000
439 - Information Technology Total	510,420	809,020	960,927	966,327	966,327	489,170	888,287
440 - City Hall							
01 - Personnel Services							
103.00 - Salary & Wages - Employee	591,283	619,624	649,635	720,438	720,438	344,015	665,605
104.00 - FICA Tax - Social Security	35,805	37,731	39,554	44,789	44,789	20,891	41,499
104.01 - FICA Tax - Medicare	8,374	8,824	9,250	10,679	10,679	4,886	9,706
105.00 - Group Insurance - Employee Benefits	192,296	197,292	218,352	263,219	263,219	116,665	262,246
107.00 - Contribution to Pension Fund - Employee Pension	122,330	132,981	139,041	149,235	149,235	73,192	134,745
108.00 - Overtime - General	906	4,049	4,434	4,000	4,000	1,900	3,000
01 - Personnel Services Total	950,994	1,000,502	1,060,267	1,192,360	1,192,360	561,547	1,116,801
02 - Contracted Services							
211.00 - Telephone - General	-	-	-	-	-	-	-
211.01 - Telephone - Cellular Phone	1,516	1,604	1,945	1,980	1,980	770	720
212.00 - Printing - General	-	205	-	-	-	-	-
213.01 - Utilities - Electric	89,901	88,324	140,532	90,000	90,000	68,690	99,000
213.02 - Utilities - Gas	47,590	45,651	39,788	40,000	40,000	18,731	44,000
213.03 - Utilities - Water	11,812	14,025	38,264	15,000	15,000	8,507	16,500
213.06 - Utilities - Storm Sewer	36,451	32,979	29,357	35,000	35,000	7,475	38,500
216.00 - Training & Education- General	-	811	-	1,000	1,000	250	1,000
217.00 - Advertising & Legal Publications- General	-	68	-	-	-	-	-
218.00 - Postage - General	-	-	-	-	-	-	250
230.00 - Contracted Services- General	20,110	35,597	34,482	40,300	40,300	15,996	50,000
245.00 - Repairs & Maintenance Buildings & Grounds	88,478	31,076	38,963	45,000	45,000	11,059	35,000
246.01 - Repairs & Maintenance Street Light Maintenance	-	-	-	10,000	10,000	3,096	6,500
246.02 - Repairs & Maintenance Traffic Signal Maintenance	-	-	-	10,000	10,000	1,560	4,000
249.01 - Rents & Leases - Equipment Rental	-	-	-	500	500	-	500
253.00 - Professional Services- General	-	-	513	5,000	5,000	-	-
256.00 - Insurance - Workers Compensation	19,513	18,933	10,431	15,287	15,287	10,978	7,744
256.01 - Insurance - Property & Liability	35,702	39,772	40,549	47,698	47,698	39,516	52,468
349.04 - Charges by Other Entities - WV DMV/CDL Testing	-	54	-	-	-	-	-
02 - Contracted Services Total	351,072	309,100	374,825	356,765	356,765	186,628	356,182
03 - Commodities							
344.00 - Supplies & Materials Office Supplies	-	3,010	2,513	1,500	1,500	790	1,500
344.08 - Supplies & Materials Janitorial Supplies	24,127	24,974	30,490	30,000	30,000	18,744	25,000

	2023 Actual	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Actual (YTD as of 1/23/26)	2027 Proposed Budget
344.12 - Supplies & Materials Small Tools/Equipment	-	5,152	971	2,000	2,000	215	1,250
351.00 - Uniforms - General	200	3,711	8,337	3,000	3,000	2,203	3,500
03 - Commodities Total	24,327	36,848	42,310	36,500	36,500	21,952	31,250
05 - Capital Outlay							
459.00 - Capital Outlay Equip- Equipment	-	588	554	-	-	-	-
05 - Capital Outlay Total	-	588	554	-	-	-	-
440 - City Hall Total	1,326,393	1,347,038	1,477,956	1,585,625	1,585,625	770,128	1,504,233
444 - Transfers							
04 - Contributions							
566.01 - Contribution Other Fund Capital Escrow Fund - MSF	2,440,987	2,359,461	2,296,452	2,415,000	2,415,000	125,000	1,776,750
566.02 - Contribution Other Fund MET Theatre-Amusement Tax	3,000	2,609	7,515	2,500	2,500	-	2,500
566.03 - Contribution Other Fund MET Theatre-Hotel Occupancy Tax	45,000	45,000	37,500	45,000	45,000	26,250	45,000
566.035 - Contribution Other Fund MET Theatre Fund	54,850	54,950	-	-	-	-	-
566.040 - Contribution Other Fund OPEB Trust Fund	-	250,000	-	-	-	-	-
566.041 - Contribution Other Fund HRM Riverfront Park	-	-	-	-	-	-	-
566.044 - Contribution Other Fund Arts & Culture Development	442,152	250,000	300,000	525,328	525,328	300,000	500,000
566.254 - Contribution Other Fund Capital Escrow Fund	2,465,251	2,069,885	1,985,304	2,900,000	2,150,000	125,000	1,590,000
566.403 - Contribution Other Fund Airport Fund	189,811	150,000	200,000	200,000	200,000	200,000	150,000
566.420 - Contribution Other Fund Building Commission Fund	320,378	317,106	341,422	314,425	314,425	125,660	-
566.509 - Contribution Other Fund Life & Health Fund	-	-	-	-	-	-	-
567.006 - Contrib Govt Entities BOPARC	1,600,000	1,700,000	1,350,000	1,900,000	1,900,000	1,425,000	1,800,000
567.008 - Contrib Govt Entities Library	875,000	900,000	995,803	966,000	966,000	730,303	960,000
567.01 - Contrib Govt Entities MM MPO	17,500	30,000	20,000	30,000	30,000	20,000	20,000
567.02 - Contrib Govt Entities BOPARC - Hotel Occupancy Tax	253,127	244,825	233,721	255,000	255,000	194,767	280,000
567.406 - Contrib Govt Entities - Parking Authority	-	-	-	-	6,000	6,000	-
567.759 - Contrib Govt Entities Mountain Line Transit Authority	356,500	356,500	386,719	356,500	356,500	267,375	300,000
566.00 - Contribution Other Fund Other	-	-	-	-	-	-	-
04 - Contributions Total	9,063,556	8,730,336	8,154,435	9,909,753	9,165,753	3,545,355	7,424,250
05 - Capital Outlay							
249.07 - Rents & Leases - Spruce St Lease Purchase Payment	139,102	139,102	139,102	139,103	139,103	69,551	-
249.04 - Rents & Leases - Lease Purchase-Energy Conservation2	115,462	120,340	64,247	64,247	64,247	6,224	-
05 - Capital Outlay Total	254,564	259,442	203,349	203,350	203,350	75,775	-
444 - Transfers Total	9,318,120	8,989,778	8,357,785	10,113,103	9,369,103	3,621,130	7,424,250
569 - Communications							
01 - Personnel Services							
103.00 - Salary & Wages - Employee	140,514	140,852	154,777	174,565	174,565	76,695	162,645
104.00 - FICA Tax - Social Security	8,404	8,494	9,394	10,801	10,801	4,671	10,173
104.01 - FICA Tax - Medicare	1,965	1,986	2,197	2,529	2,529	1,092	2,379
105.00 - Group Insurance - Employee Benefits	53,635	54,695	59,324	63,711	63,711	21,812	59,795
107.00 - Contribution to Pension Fund - Employee Pension	28,828	29,483	27,966	33,610	33,610	15,037	34,585
108.00 - Overtime - General	-	250	990	3,240	3,240	202	1,000
01 - Personnel Services Total	233,345	235,759	254,648	288,456	288,456	119,508	270,577

	2023 Actual	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Actual (YTD as of 1/23/26)	2027 Proposed Budget
02 - Contracted Services							
211.01 - Telephone - Cellular Phone	1,108	900	420	420	420	-	420
212.00 - Printing - General	-	-	-	1,400	1,400	-	400
214.00 - Travel & Training - General	1,904	-	1,496	4,000	4,000	-	3,000
217.00 - Advertising & Legal Publications- General	13	16,834	27	500	500	-	300
218.00 - Postage - General	2	-	-	50	50	-	50
230.00 - Contracted Services- General	24,633	55,827	91,995	66,575	66,575	25,592	63,940
246.00 - Repairs & Maintenance - Equipment	227	-	30	-	-	-	-
252.00 - Dues & Subscriptions - General	7,361	882	2,055	2,000	2,000	578	2,000
256.00 - Insurance - Workers Compensation	167	164	90	172	172	123	148
256.01 - Insurance - Property & Liability	1,605	1,832	2,043	2,133	2,133	1,774	2,347
02 - Contracted Services Total	37,020	76,440	98,156	77,250	77,250	28,068	72,605
03 - Commodities							
344.00 - Supplies & Materials Office Supplies	1,515	460	112	1,000	1,000	-	750
344.27 - Supplies & Materials Leadership Academy	194	545	-	-	-	-	900
03 - Commodities Total	1,708	1,005	112	1,000	1,000	-	1,650
05 - Capital Outlay							
459.00 - Capital Outlay Equip- Equipment	1,398	639	4,533	1,500	1,500	423	500
05 - Capital Outlay Total	1,398	639	4,533	1,500	1,500	423	500
569 - Communications Total	273,472	313,843	357,450	368,206	368,206	147,999	345,332
699 - Contingencies							
04 - Contributions							
568.00 - Other Contributions- Other	-	-	-	416,479	140,388	-	250,000
04 - Contributions Total	-	-	-	416,479	140,388	-	250,000
699 - Contingencies Total	-	-	-	416,479	140,388	-	250,000
700 - Police Department							
01 - Personnel Services							
103.00 - Salary & Wages - Employee	4,791,017	4,866,537	4,661,247	5,395,561	5,395,561	2,949,845	4,923,880
104.00 - FICA Tax - Social Security	34,517	42,195	43,205	41,428	41,428	22,863	41,954
104.01 - FICA Tax - Medicare	79,178	78,982	78,556	89,035	89,035	47,542	81,280
105.00 - Group Insurance - Employee Benefits	1,297,038	1,275,871	1,237,213	1,497,369	1,497,369	719,797	1,689,056
107.00 - Contribution to Pension Fund - Employee Pension	125,856	138,384	138,897	163,953	163,953	80,391	112,656
107.01 - Contribution to Pension Fund - Police & Fire Pension	1,314,699	1,284,564	1,494,147	1,707,578	1,707,578	1,004,984	1,615,265
108.00 - Overtime - General	775,911	679,477	861,908	675,000	675,000	389,750	665,000
107.02 - Contribution to Pension Fund - WV MPFRS	-	-	-	-	-	4,275	48,806
01 - Personnel Services Total	8,418,216	8,366,011	8,515,173	9,569,924	9,569,924	5,219,447	9,177,897
02 - Contracted Services							
211.01 - Telephone - Cellular Phone	12,660	14,467	18,630	14,460	14,460	9,875	16,620
212.00 - Printing - General	6,326	5,663	3,489	4,000	6,500	5,634	4,000
213.01 - Utilities - Electric	6,871	24,348	-	-	-	-	-
213.02 - Utilities - Gas	1,521	4,450	-	-	-	-	-
214.00 - Travel & Training - General	18,733	27,285	29,169	29,000	29,000	16,359	25,000

	2023 Actual	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Actual (YTD as of 1/23/26)	2027 Proposed Budget
216.01 - Training & Education- Crime Prevent/Neighborhood Watch	-	4,454	4,153	1,000	1,000	-	1,000
218.00 - Postage - General	2,324	2,324	2,728	2,500	2,500	1,060	2,500
225.00 - Laundry & Dry Cleaning - General	3,290	1,346	1,231	4,000	4,000	627	1,500
230.00 - Contracted Services- General	67,771	112,740	144,821	120,000	120,000	98,730	120,000
230.01 - Contracted Services- Civic Promotions	-	-	-	-	500	140	1,500
230.21 - Contracted Services- Towing Costs	1,057	861	398	500	-	-	-
232.00 - Bank Charges- General	383	956	2,204	1,350	1,350	1,168	1,350
233.01 - Investigation Expense - Supplies	2,010	1,826	2,832	3,000	3,000	1,201	-
246.00 - Repairs & Maintenance - Equipment	7,726	20,828	11,240	15,000	15,000	4,975	15,000
248.00 - Repairs & Maintenance Autos & Trucks	79	-	-	-	-	-	-
249.00 - Rents & Leases - Buildings & Equipment	-	-	-	-	-	-	-
249.01 - Rents & Leases - Equipment Rental	16,556	18,200	16,481	17,000	17,000	10,289	17,770
252.00 - Dues & Subscriptions - General	3,274	3,471	3,898	4,000	4,000	1,511	4,000
253.00 - Professional Services- General	84	805	-	-	-	-	-
256.00 - Insurance - Workers Compensation	66,491	65,502	66,246	72,865	72,865	52,321	57,325
256.01 - Insurance - Property & Liability	225,349	255,194	265,962	366,772	366,772	292,022	403,450
217.000 - Advertising & Legal Publications- General	-	-	-	-	-	-	-
02 - Contracted Services Total	442,506	564,717	573,483	655,447	657,947	495,910	671,015
03 - Commodities							
233.00 - Investigation Expense - General	2,238	2,884	3,824	3,000	3,000	840	3,000
343.00 - Supplies & Materials - Automobile	157,414	151,195	159,916	120,000	120,000	81,329	144,000
344.00 - Supplies & Materials Office Supplies	19,234	16,590	11,395	6,000	6,000	1,495	6,000
344.01 - Supplies & Materials Operating Supplies	12,236	6,227	7,396	9,500	7,000	3,949	6,000
344.02 - Supplies & Materials Firearm Supplies	61,242	72,725	49,102	-	-	-	-
344.03 - Supplies & Materials Photography Supplies	1,262	2,909	2,591	-	-	-	-
349.00 - Charges by Other Entities - Governmental	17,772	29,723	38,673	30,000	30,000	16,409	30,000
351.00 - Uniforms - General	57,820	61,355	64,569	60,000	60,000	20,742	59,000
03 - Commodities Total	329,219	343,608	337,467	228,500	226,000	124,764	248,000
05 - Capital Outlay							
459.00 - Capital Outlay Equip- Equipment	1,233	178,342	53,732	10,000	10,000	-	5,000
459.04 - Capital Outlay Equip- K-9 Equipment	4,732	13,265	18,568	7,900	7,900	4,256	7,900
05 - Capital Outlay Total	5,965	191,607	72,300	17,900	17,900	4,256	12,900
06 - Grant Expenditures							
459.02 - Capital Outlay Equip- Grant/Equip & Materials	15,439	-	25,714	60,000	60,000	6,235	-
06 - Grant Expenditures Total	15,439	-	25,714	60,000	60,000	6,235	-
700 - Police Department Total	9,211,344	9,465,943	9,524,138	10,531,771	10,531,771	5,850,612	10,109,812
700.37 - Police Department - Training Center							
02 - Contracted Services							
213.01 - Utilities - Electric	-	-	31,169	25,000	25,000	17,580	27,500
213.02 - Utilities - Gas	-	-	4,773	5,000	5,000	2,569	5,500
216.00 - Training & Education - General	-	84	-	-	-	-	-
230.00 - Contracted Services- General	-	843	2,316	6,340	4,340	180	2,000

	2023 Actual	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Actual (YTD as of 1/23/26)	2027 Proposed Budget
245.00 - Repairs & Maintenance Buildings & Grounds	-	-	195	500	500	360	500
246.00 - Repairs & Maintenance - Equipment	-	2,220	6,362	5,000	5,000	2,219	4,000
249.00 - Rents & Leases - Buildings & Equipment	-	-	-	1,000	1,000	224	500
02 - Contracted Services Total	-	3,147	44,814	42,840	40,840	23,132	40,000
03 - Commodities							
344.00 - Supplies & Materials Office Supplies	-	5	189	500	1,500	300	1,000
344.01 - Supplies & Materials Operating Supplies	-	1,408	1,557	750	1,750	857	1,750
344.02 - Supplies & Materials Firearm Supplies	-	713	53,451	79,000	79,000	2,866	61,000
344.08 - Supplies & Materials Janitorial Supplies	-	454	1,176	1,000	1,000	242	500
03 - Commodities Total	-	2,580	56,373	81,250	83,250	4,264	64,250
700.37 - Police Department - Training Center Total	-	5,727	101,187	124,090	124,090	27,396	104,250
706 - Fire Department							
01 - Personnel Services							
103.00 - Salary & Wages - Employee	3,803,841	3,509,585	2,953,771	4,340,237	4,066,606	2,286,197	4,371,291
104.00 - FICA Tax - Social Security	2,920	2,766	8,168	2,846	2,846	1,365	2,727
104.01 - FICA Tax - Medicare	59,211	63,040	57,767	68,693	68,746	41,386	88,316
105.00 - Group Insurance - Employee Benefits	983,602	1,071,112	1,015,147	1,078,549	1,078,549	606,109	1,393,436
107.00 - Contribution to Pension Fund - Employee Pension	10,070	9,673	8,551	9,535	9,535	5,424	9,269
107.01 - Contribution to Pension Fund - Police & Fire Pension	1,046,841	1,117,217	1,042,521	1,159,126	1,159,126	686,527	1,058,553
108.00 - Overtime - General	368,661	936,902	1,129,710	325,000	602,296	623,879	325,000
107.02 - Contribution to Pension Fund - WV MPFRS	-	-	-	-	-	3,441	26,568
01 - Personnel Services Total	6,275,146	6,710,294	6,215,633	6,983,986	6,987,704	4,254,328	7,275,160
02 - Contracted Services							
211.01 - Telephone - Cellular Phone	3,600	3,600	3,346	2,880	2,880	2,374	2,160
212.00 - Printing - General	-	-	84	-	-	-	-
213.01 - Utilities - Electric	22,707	22,921	28,480	25,000	25,000	16,741	27,500
213.02 - Utilities - Gas	12,497	13,195	12,682	13,000	13,000	5,386	14,000
213.03 - Utilities - Water	6,775	5,355	4,829	6,500	6,500	2,899	7,000
213.06 - Utilities - Storm Sewer	1,414	1,783	2,285	2,060	2,060	681	2,266
214.00 - Travel & Training - General	33,001	58,179	43,038	77,000	77,000	44,560	65,000
216.02 - Training & Education- Fire Prevention/Public Education	13,316	15,816	-	-	-	-	-
217.00 - Advertising & Legal Publications- General	-	87	-	100	100	-	-
218.00 - Postage - General	332	287	127	300	300	186	400
225.00 - Laundry & Dry Cleaning - General	11,809	11,867	11,735	12,600	12,600	-	12,000
230.00 - Contracted Services- General	54,581	57,997	62,655	60,500	67,000	57,404	96,290
245.00 - Repairs & Maintenance Buildings & Grounds	27,910	13,768	24,226	20,000	54,000	32,054	24,500
246.00 - Repairs & Maintenance - Equipment	15,258	11,001	17,551	20,000	20,000	8,219	19,000
248.00 - Repairs & Maintenance Autos & Trucks	133,269	125,520	98,459	120,000	120,000	83,075	110,000
249.01 - Rents & Leases - Equipment Rental	-	4,257	4,801	7,000	7,000	2,146	4,750
252.00 - Dues & Subscriptions - General	2,381	784	282	4,000	4,000	744	2,000
256.00 - Insurance - Workers Compensation	42,583	42,548	57,193	80,992	80,992	58,163	101,626
256.01 - Insurance - Property & Liability	118,507	127,592	133,757	150,515	150,515	124,865	165,522

	2023 Actual	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Actual (YTD as of 1/23/26)	2027 Proposed Budget
228.000 - Freight - General	-	-	-	-	-	-	-
253.000 - Professional Services - General	-	-	-	-	-	-	-
02 - Contracted Services Total	499,937	516,559	505,529	602,447	642,947	439,496	654,014
03 - Commodities							
343.00 - Supplies & Materials - Automobile	59,047	48,091	36,935	56,000	56,000	20,805	50,000
344.00 - Supplies & Materials Office Supplies	4,262	5,783	4,499	3,500	3,500	2,084	4,000
344.01 - Supplies & Materials Operating Supplies	15,891	11,610	12,756	17,000	17,000	9,521	15,000
344.08 - Supplies & Materials Janitorial Supplies	11,506	9,577	13,610	11,000	11,000	7,308	13,000
344.18 - Supplies & Materials Fire Supplies/Clothing	137,111	120,981	130,409	125,000	84,500	68,635	84,000
344.30 - Supplies & Materials Fire Marshall Supplies/Clothing	-	14,833	-	-	-	-	-
349.02 - Charges by Other Entities - Hydrant Rental	65,858	67,841	70,061	72,500	72,500	36,128	72,500
351.00 - Uniforms - General	34,771	27,511	34,276	45,000	45,000	41,736	42,000
03 - Commodities Total	328,446	306,227	302,547	330,000	289,500	186,217	280,500
05 - Capital Outlay							
459.00 - Capital Outlay Equip- Equipment	3,319	13,664	74,777	20,000	13,871	-	12,000
05 - Capital Outlay Total	3,319	13,664	74,777	20,000	13,871	-	12,000
06 - Grant Expenditures							
459.02 - Capital Outlay Equip- Grant/Equip & Materials	-	48,375	-	-	-	-	-
06 - Grant Expenditures Total	-	48,375	-	-	-	-	-
706 - Fire Department Total	7,106,848	7,595,120	7,098,486	7,936,433	7,934,022	4,880,041	8,221,674
706.38 - Fire Department - Fire Marshal							
02 - Contracted Services							
214.00 - Travel & Training - General	-	-	-	6,000	6,371	5,954	8,500
216.02 - Training & Education- Fire Prevention/Public Education	-	-	15,951	16,000	11,268	11,213	9,000
252.00 - Dues & Subscriptions - General	-	-	3,796	4,000	4,000	2,372	5,400
256.01 - Insurance - Property & Liability	-	-	-	7,200	7,200	-	7,920
02 - Contracted Services Total	-	-	19,746	33,200	28,839	19,540	30,820
03 - Commodities							
343.00 - Supplies & Materials - Automobile	-	-	5,860	7,080	7,080	3,444	6,000
344.00 - Supplies & Materials Office Supplies	-	-	1,494	2,000	2,000	275	1,000
344.40 - Supplies & Materials K9 Supplies	-	-	-	-	2,000	378	1,750
344.30 - Supplies & Materials Fire Marshal Supplies/Clothing	-	-	20,904	21,400	20,043	8,610	19,500
03 - Commodities Total	-	-	28,259	30,480	31,123	12,707	28,250
05 - Capital Outlay							
459.00 - Capital Outlay Equip- Equipment	-	-	17,700	-	6,129	6,129	-
05 - Capital Outlay Total	-	-	17,700	-	6,129	6,129	-
706.38 - Fire Department - Fire Marshal Total	-	-	65,705	63,680	66,091	38,375	59,070
707 - Animal Control							
02 - Contracted Services							
230.00 - Contracted Services- General	31,027	-	58,510	36,426	41,711	26,021	40,180
02 - Contracted Services Total	31,027	-	58,510	36,426	41,711	26,021	40,180
707 - Animal Control Total	31,027	-	58,510	36,426	41,711	26,021	40,180

	2023 Actual	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Actual (YTD as of 1/23/26)	2027 Proposed Budget
750 - Street Department							
01 - Personnel Services							
103.00 - Salary & Wages - Employee	1,477,887	1,498,939	1,506,629	1,817,293	1,817,293	932,824	1,532,335
104.00 - FICA Tax - Social Security	90,318	93,550	94,023	114,273	114,273	58,227	98,044
104.01 - FICA Tax - Medicare	21,123	21,879	21,989	28,061	28,061	13,618	22,930
105.00 - Group Insurance - Employee Benefits	511,569	496,838	466,899	587,188	587,188	292,688	637,374
107.00 - Contribution to Pension Fund - Employee Pension	297,092	318,479	323,414	345,592	345,592	196,212	330,500
108.00 - Overtime - General	17,533	44,830	59,330	30,000	30,000	29,967	45,000
01 - Personnel Services Total	2,415,522	2,474,515	2,472,283	2,922,407	2,922,407	1,523,535	2,666,183
02 - Contracted Services							
211.01 - Telephone - Cellular Phone	4,020	3,420	3,935	4,020	4,020	2,405	4,020
213.04 - Utilities - Traffic Signals	36,645	34,470	43,492	36,050	36,050	24,147	45,000
213.05 - Utilities - Street Lighting	282,394	271,917	329,308	298,550	298,550	191,059	328,405
214.00 - Travel & Training - General	1,614	3,948	7,847	8,000	8,000	7,559	9,000
216.00 - Training & Education- General	-	225	-	1,000	1,000	-	-
217.00 - Advertising & Legal Publications- General	345	865	750	300	400	399	400
218.00 - Postage - General	-	-	24	200	200	31	200
230.00 - Contracted Services- General	35,956	56,951	24,829	20,500	20,500	5,838	18,400
245.00 - Repairs & Maintenance Buildings & Grounds	10,721	8,118	14,677	13,000	13,000	11,834	14,500
246.01 - Repairs & Maintenance - Street Light Maintenance	8,515	14,448	7,450	-	-	-	-
248.00 - Repairs & Maintenance Autos & Trucks	177	-	-	-	-	-	-
249.01 - Rents & Leases - Equipment Rental	-	-	840	2,000	2,000	-	1,000
252.00 - Dues & Subscriptions - General	8,371	7,401	7,617	9,000	8,000	7,966	9,500
253.00 - Professional Services- General	-	-	101,158	50,000	50,000	34,009	50,000
253.02 - Professional Services- Environmental Services	-	-	13,894	18,500	18,500	-	18,000
256.00 - Insurance - Workers Compensation	75,678	74,518	108,661	98,524	98,524	68,815	56,835
256.01 - Insurance - Property & Liability	59,306	65,823	74,208	81,925	81,925	67,932	90,118
349.04 - Charges by Other Entities - WV DMV/CDL Testing	83	340	244	500	500	450	1,000
246.002 - Repairs & Maintenance - Traffic Signal	-	-	-	-	-	-	-
02 - Contracted Services Total	523,824	542,445	738,934	642,069	641,169	422,444	646,378
03 - Commodities							
343.00 - Supplies & Materials - Automobile	162,013	132,016	84,138	100,000	100,000	49,850	95,000
344.00 - Supplies & Materials Office Supplies	5,684	4,433	11,430	5,000	5,900	6,179	4,000
344.06 - Supplies & Materials Litter Supplies	5,703	3,811	1,808	3,500	3,500	943	3,500
344.08 - Supplies & Materials Janitorial Supplies	-	2,793	129	-	-	-	-
344.09 - Supplies & Materials Sidewalk Repair Materials	3,066	3,174	4,682	4,000	4,000	19	3,800
344.11 - Supplies & Materials Guard Rails	-	900	-	1,500	1,500	-	1,000
344.12 - Supplies & Materials Small Tools/Equipment	19,916	15,140	13,274	15,000	15,000	8,881	9,500
344.13 - Supplies & Materials Salt - Snow Removal	3,528	-	6,230	8,000	8,000	1,232	8,000
344.17 - Supplies & Materials Construction Supplies	7,945	14,536	12,706	10,000	10,000	7,874	10,000
351.00 - Uniforms - General	12,932	7,148	10,238	10,500	10,500	3,349	10,000
351.01 - Uniforms - Safety Equipment	12,955	7,117	8,117	10,000	10,000	7,630	8,000

	2023 Actual	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Actual (YTD as of 1/23/26)	2027 Proposed Budget
03 - Commodities Total	233,741	191,067	152,754	167,500	168,400	85,958	152,800
05 - Capital Outlay							
459.00 - Capital Outlay Equip- Equipment	16,967	-	-	-	-	-	-
05 - Capital Outlay Total	16,967	-	-	-	-	-	-
4 - Commodities							
New - Supplies Street Repair			-				18,000
4 - Commodities Total			-				18,000
5 - Commodities							
New - Supplies Sign Shop			-				19,500
5 - Commodities Total			-				19,500
750 - Street Department Total	3,190,054	3,208,027	3,363,970	3,731,976	3,731,976	2,031,937	3,502,861
754 - Equipment Maintenance							
01 - Personnel Services							
103.00 - Salary & Wages - Employee	351,724	354,314	354,792	363,154	363,154	197,530	317,789
104.00 - FICA Tax - Social Security	21,868	21,903	22,067	23,084	23,084	12,094	20,666
104.01 - FICA Tax - Medicare	5,114	5,122	5,161	5,457	5,457	2,828	4,833
105.00 - Group Insurance - Employee Benefits	146,696	153,154	144,847	153,742	153,742	78,942	170,877
107.00 - Contribution to Pension Fund - Employee Pension	75,012	77,395	75,863	75,265	75,265	41,893	70,262
108.00 - Overtime - General	7,007	4,983	14,901	10,000	10,000	3,806	10,000
01 - Personnel Services Total	607,421	616,872	617,630	630,702	630,702	337,095	594,427
02 - Contracted Services							
211.01 - Telephone - Cellular Phone	720	720	720	720	720	420	720
216.00 - Training & Education - General	-	-	-	2,000	2,000	59	1,500
228.00 - Freight - General	97	-	-	-	-	-	-
230.00 - Contracted Services- General	14,917	19,425	19,281	20,000	20,000	17,109	25,500
246.00 - Repairs & Maintenance - Equipment	486	1,081	423	1,500	1,500	763	1,500
248.420 - Repairs & Maintenance Autos & Trucks-Engineering	780	115	-	-	-	-	-
248.436 - Repairs & Maintenance Autos & Trucks-Code Enforcement	4,045	5,960	8,109	7,000	7,000	5,840	7,000
248.437 - Repairs & Maintenance Autos & Trucks-Planning	25	-	-	150	150	-	150
248.439 - Repairs & Maintenance Autos & Trucks-IT	-	-	12	250	250	-	150
248.440 - Repairs & Maintenance Autos & Trucks-Facilities	1,898	4,523	3,742	6,000	6,000	2,538	4,000
248.700 - Repairs & Maintenance Autos & Trucks-Police	85,341	77,779	87,602	82,000	82,000	66,362	82,000
248.706 - Repairs & Maintenance Autos & Trucks-Fire	3,760	11,326	6,901	10,000	10,000	1,246	8,000
248.750 - Repairs & Maintenance Autos & Trucks-Street	92,263	119,770	95,310	100,000	100,000	61,951	99,000
248.906 - Repairs & Maintenance Autos & Trucks-Arts & Culture	-	-	1,641	250	250	173	250
248.950 - Repairs & Maintenance Autos & Trucks-Urban Landscape	1,447	2,720	1,684	2,000	2,000	655	1,500
256.00 - Insurance - Workers Compensation	3,510	3,456	2,938	4,156	4,156	2,985	3,172
256.01 - Insurance - Property & Liability	10,697	11,869	29,502	13,826	13,826	11,470	15,209
02 - Contracted Services Total	219,986	258,744	257,864	249,852	249,852	171,573	249,651
03 - Commodities							
344.01 - Supplies & Materials Operating Supplies	474	2,265	1,491	2,000	2,000	1,507	2,000
344.05 - Supplies & Materials Mechanic/Garage Supplies	29,662	31,964	49,724	30,000	30,000	22,253	25,000

	2023 Actual	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Actual (YTD as of 1/23/26)	2027 Proposed Budget
344.08 - Supplies & Materials Janitorial Supplies	2,761	3,498	3,253	3,500	3,500	1,156	3,300
344.19 - Supplies & Materials Tool Allowance	6,150	5,900	5,900	6,000	6,000	3,100	4,800
347.02 - Purchases for Inventory - Inventory Clearing/Fuel	(54,740)	(39,439)	-	-	-	-	-
351.00 - Uniforms - General	1,734	2,577	3,010	2,500	2,500	2,290	2,500
03 - Commodities Total	(13,959)	6,767	63,377	44,000	44,000	30,306	37,600
3 - Contracted Services							
252.00 - Dues & Subscriptions - General			-				5,545
3 - Contracted Services Total			-				5,545
754 - Equipment Maintenance Total	813,447	882,383	938,872	924,554	924,554	538,974	887,223
800 - Garbage Department							
01 - Personnel Services							
103.000 - Salary & Wages - Employee	-	-	-	-	-	-	-
01 - Personnel Services Total	-	-	-	-	-	-	-
02 - Contracted Services							
230.00 - Contracted Services- General	1,698,116	1,970,800	1,743,473	1,884,000	1,884,000	1,138,505	1,955,256
230.009 - Contracted Services- MUB (Morgantown Utility Board)	83,216	106,452	-	80,000	80,000	-	80,000
02 - Contracted Services Total	1,781,332	2,077,252	1,743,473	1,964,000	1,964,000	1,138,505	2,035,256
800 - Garbage Department Total	1,781,332	2,077,252	1,743,473	1,964,000	1,964,000	1,138,505	2,035,256
950 - Urban Landscape							
01 - Personnel Services							
103.00 - Salary & Wages - Employee	112,697	154,906	172,496	203,263	193,896	105,542	108,571
104.00 - FICA Tax - Social Security	6,900	9,579	10,714	12,580	12,000	6,565	11,169
104.01 - FICA Tax - Medicare	1,614	2,240	2,506	2,986	2,850	1,535	2,612
105.00 - Group Insurance - Employee Benefits	24,010	22,983	22,143	22,143	22,143	12,917	46,135
107.00 - Contribution to Pension Fund - Employee Pension	22,984	30,041	30,201	35,961	33,988	20,053	36,328
108.00 - Overtime - General	-	10	4	-	7	9	-
01 - Personnel Services Total	168,204	219,759	238,064	276,933	264,883	146,621	204,815
02 - Contracted Services							
211.01 - Telephone - Cellular Phone	1,037	1,380	1,320	1,440	1,440	680	580
214.00 - Travel & Training - General	-	1,816	1,023	1,500	1,500	-	1,500
230.00 - Contracted Services- General	12,804	14,827	9,519	13,000	13,000	7,103	13,000
252.00 - Dues & Subscriptions - General	35	40	225	645	645	220	400
253.00 - Professional Services- General	1,725	600	250	1,000	1,000	-	-
256.00 - Insurance - Workers Compensation	2,431	2,397	2,006	2,839	2,839	2,039	1,344
256.01 - Insurance - Property & Liability	5,138	5,688	5,951	6,624	6,614	5,495	7,276
249.001 - Rents & Leases - Equipment Rental	-	-	-	-	-	-	-
02 - Contracted Services Total	23,170	26,748	20,294	27,048	27,038	15,536	24,100
03 - Commodities							
343.00 - Supplies & Materials - Automobile	4,001	4,646	5,787	6,000	6,000	2,890	5,500
344.00 - Supplies & Materials Office Supplies	294	924	628	750	750	158	750
344.01 - Supplies & Materials Operating Supplies	10,863	6,550	8,852	15,000	15,000	6,398	11,500
344.24 - Supplies & Materials Tree & Plant	7,525	6,864	12,629	13,000	13,000	3,556	12,000

	2023 Actual	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Actual (YTD as of 1/23/26)	2027 Proposed Budget
03 - Commodities Total	22,683	18,983	27,897	34,750	34,750	13,001	29,750
950 - Urban Landscape Total	214,057	265,490	286,255	338,731	326,671	175,159	258,665
Grand Total	39,412,568	40,622,084	40,108,385	45,392,959	44,388,107	23,264,435	41,829,181

Woodburn Property Fund Budget - Revenue Detail
Budget Year 2027



	2023 Actual	2024 Actual	2025 Actual	2026 Actual (YTD as of 01/23/26)	2027 Proposed Budget
Revenues					
Charges for Services					
340.01 - Rents & Other - Property Rental	\$ 38,737	\$ 45,660	\$ 40,550	\$ 25,522	\$ 42,000
Charges for Services Total	\$ 38,737	\$ 45,660	\$ 40,550	\$ 25,522	\$ 42,000
Miscellaneous					
340.02 - Interest Earned Investments	\$ 600	\$ 830	\$ 859	\$ 452	\$ 875
399.00 - Miscellaneous - Other	\$ -	\$ -	\$ -	\$ 380	\$ -
Miscellaneous Total	\$ 600	\$ 830	\$ 859	\$ 832	\$ 875
Revenues Total	\$ 39,338	\$ 46,490	\$ 41,409	\$ 26,354	\$ 42,875
Grand Total	\$ 39,338	\$ 46,490	\$ 41,409	\$ 26,354	\$ 42,875

Woodburn Property Fund Budget - Expenditure Detail
Budget Year 2027



	2023 Actual	2024 Actual	2025 Actual	2026 Actual (YTD as of 01/23/26)	2027 Proposed Budget
Expenses					
441 - Woodburn					
02 - Contracted Services					
211.00 - Telephone - General	\$ 1,760	\$ 1,768	\$ -	\$ -	\$ -
212.00 - Printing - General	\$ -	\$ -	\$ -	\$ -	\$ -
213.01 - Utilities - Electric	\$ 9,854	\$ 9,477	\$ 12,129	\$ 8,534	\$ 13,000
213.02 - Utilities - Gas	\$ 20,152	\$ 19,221	\$ 19,544	\$ 4,644	\$ 20,000
213.03 - Utilities - Water	\$ 585	\$ 331	\$ 358	\$ 160	\$ 500
213.06 - Utilities - Storm Sewer	\$ 917	\$ 1,056	\$ 1,076	\$ 334	\$ 1,100
231.000 - Fees - Fire Service	\$ 1,434	\$ 1,434	\$ 1,434	\$ 1,648	\$ 1,650
245.000 - Repairs & Maintenance Building	\$ 6,318	\$ 2,442	\$ 2,617	\$ -	\$ 1,625
230.00 - Contracted Services- General	\$ 1,200	\$ -	\$ -	\$ 2,637	\$ -
256.01 - Insurance - Property & Liability					
344.00 - Supplies & Materials - Office Supplies	\$ 89	\$ -	\$ -	\$ -	\$ -
02 - Contracted Services Total	\$ 42,308	\$ 35,729	\$ 37,157	\$ 17,957	\$ 37,875
04 - Contributions					
566.01 - Contrib Other Funds - General Fund	\$ -	\$ -	\$ -	\$ -	\$ 5,000
04 - Contributions Total	\$ -	\$ -	\$ -	\$ -	\$ 5,000
441 - Woodburn Total	\$ 42,308	\$ 35,729	\$ 37,157	\$ 17,957	\$ 42,875
Expenses Total	\$ 42,308	\$ 35,729	\$ 37,157	\$ 17,957	\$ 42,875
Grand Total	\$ 42,308	\$ 35,729	\$ 37,157	\$ 17,957	\$ 42,875



City Council Agenda Item Summary

Council Meeting Date: February 24, 2026

Item: Presentation on Board of Education Levy
Department: N/A
Requested By: Community for Monongalia Schools on Behalf of the BOE
Strategic Goal: N/A

Recommended Motion: No motion required.

Item Summary:

Representatives from the committee advocating for the renewal of the Monongalia County School Levy will be presenting on details of the levy, local impacts, and the proposed renewal. This item does not require any action, but is informational.

Fiscal Impact: N/A



Monongalia County Schools Excess Levy

What is the Excess Levy?

The Monongalia County Schools Excess Levy provides direct local funding to our county schools beyond what the state school funding formula provides. The levy is assessed on property taxes, with the rate unchanged from the last four years. The levy is currently approved through June 2027 and is up for renewal by a county-wide vote during the Primary Election on May 12, 2026.

Big Picture:

- 21% of the Mon County Schools' operating budget is funded from Excess Levy
- Approximately \$35.6 Million is received annually to support students, staff and schools.
- The school excess levy has provided Monongalia County public schools with a continuous funding stream for 53 years.
- The excess levy is NOT related to the school bond for the Renaissance Academy

Email: MonSchoolLevy@gmail.com

Resources:

www.CommunityForMonCountySchools.org
<https://www.boe.mono.k12.wv.us/page/excess-levy>
facebook.com/CommunityforMonCountySchools
instagram.com/community_for_mon_county_schools

What is Levy Funded?

COMMUNITY IMPACT

\$448,880 (over 5 year period) for Elementary playgrounds, upgrades and maintenance
\$80K for Monongalia County public library partnerships and access
\$40K for 4-H Youth Development program support

SAFETY & WELL BEING

\$1.5M for student services (support, intervention, mental health)
 School Resource Officers & Attendance Improvement Services
 Guidance services & tools & Student Supports
 Nursing services, training, licenses & supplies
\$2M for operations of school facilities, repairs and safety improvements
\$600K for student transportation (acquisition, operation, maintenance of school buses)

ACADEMIC EXCELLENCE

\$1.5M for instructional materials, supplies, textbooks, equipment
\$1.25M for technology equipment, supplies and services
\$175K for library / media center books, supplies, equipment and services
\$145K for Math / Science supplies and equipment for classrooms and labs

EXTRACURRICULAR PROGRAMS

\$1.25M for extracurricular activities, recreation, athletics
 Coaches, strength coaches & athletic trainers
 Free admission to home games, school plays and music concerts for students
 Field and facility rentals, Security/EMS, Extracurricular bus trips & H.S. facilities upgrades
\$250K for arts, music, drama programs

ECONOMIC IMPACT

\$20.4M to supplement professional and service personnel salaries & benefits to MCS staff;
additional staff for enrollment and elective program for grades 9-12
 125 Additional positions beyond what is allocated by state funding
\$100K for Mon County Technical Education Center (MTEC)



City Council Agenda Item Summary

Council Meeting Date: February 24, 2026

Item: Presentation on the Feedback from Listening Sessions related to Housing Initiatives
Department: Development Services
Requested By: Rickie Yeager, Development Services Director
Strategic Goal: Compassionate and Engaged

Recommended Motion: No motion required.

Item Summary:

As a part of ongoing initiatives under Resolution #2024-21, listening sessions with stakeholders and the community were held on topic related to Housing Affordability in Morgantown.

Staff will present a presentation outlining the feedback received at these meetings.

Fiscal Impact: The presentation does not require any action. The fiscal impact of implementing each initiative should be analyzed separately before adoption.

Project Update on Council Resolution #2024-21 Housing Affordability in Morgantown, West Virginia

In August 2024, Morgantown City Council adopted Resolution #2024-21 directing the City Manager and the Development Services Department to conduct a study on housing affordability in Morgantown. The study was to include an analysis of current housing affordability challenges, review of comparable policies, programs and initiatives implemented in comparable cities, potential impact on housing development on the local real estate market and recommendations for policies, programs and initiatives to preserve and expand affordable housing opportunities in the community. Since then, City Administration has identified potential policies and programs for consideration and facilitated stakeholder meetings and informational (exploration) sessions to gather input on said policies and programs from area residents, housing professionals and the private sector. The following report summarizes the input City staff have received to date, as well as next steps (actionable items) for implementation consideration.

As you read through the report, please keep in mind the following definitions:

Housing Affordability: A term that describes the general affordability of housing and associated housing costs like utilities, insurance, and transportation. The term "affordability" refers to the total cost of housing as a percentage of gross income. Housing is considered affordable when it does not exceed 30% of gross income.

Affordable Housing: A type of housing that is constructed to supply a community with housing units that are deemed affordable. Affordable housing units may limit ownership or rental to certain income levels. Generally, these units are available to households that earn less than 80% of the area median income (AMI).

Source: Holly Springs, NC – Housing HUB website

According to the US Department of Housing and Urban Development, housing is considered affordable when it consumes less than 30 percent of a household’s income. Households are considered cost-burdened and severely cost-burdened when more than 30 percent and 50 percent of their income is spent on housing respectively.

Morgantown Housing Affordability Stakeholder Sessions

To substantiate the findings from the City’s Housing Needs Assessment and get a better understanding of the housing affordability challenges in the community, City staff facilitated four stakeholder sessions between January 6th and January 8th 2026. Through these four sessions community members, social service providers, housing professionals, and builders (in-person and online) consistently emphasized that housing affordability has reached a critical point in Morgantown and the State of West Virginia.

Rising costs, limited supply, regulatory standards and financial literacy issues were all contributing to increasing housing instability for residents, particularly low- and moderate-income households and the local workforce. Participants repeatedly stressed the need for clearer priorities and coordinated strategies to address both immediate rental needs and long-term housing development challenges.

Key Themes and Findings

1. Housing Cost Burden and Market Pressures

Stakeholders reported that moderate-income households, including service workers, are increasingly priced out of the local housing market. Rental costs are high relative to wages, with families often having to locate outside city limits to find affordable options. Rising construction costs (due in part to tariffs and labor shortages), interest rates, and energy standards further constrain the feasibility of affordable housing development.

2. Rental Housing Availability and Stability

Participants emphasized that rental housing—not homeownership—is the most urgent need. There is a shortage of affordable rental units, particularly family-sized homes as well as 1-bedroom units. Stakeholders said some landlords often prioritize student renters, and some existing units fail to meet safety or code standards, reducing viable housing stock. Housing voucher programs face challenges including limited funding and participation by landlords. Navigating the administrative process associated with housing programs was also mentioned.

3. Infrastructure, Transportation, and Utilities

Infrastructure limitations were repeatedly identified as barriers to development. Transportation challenges affect residents living outside city limits due to limited bus routes and schedules that do not align with work hours. High utility and energy costs also contribute to housing instability, particularly for low-income households. While assistance programs exist, funding limitations and lack of clarity reduce their effectiveness.

4. Regulatory and Development Barriers

Stakeholders cited inconsistent code enforcement, zoning requirements (such as parking minimums and setbacks), and high pre-construction (property acquisition and site development) costs as factors discouraging affordable housing development within city limits. Builders expressed a need for clearer guidance and streamlined processes when applicable. Vacant building rehabilitation was identified as a potential opportunity if regulatory frameworks are aligned and supportive. Builders also expressed an interest in participating in projects that support the development of more affordable housing opportunities if initial land acquisition costs were mitigated and the

review/permitting process were streamlined (i.e. pre-approved building plans), to develop more units at a lower price point.

5. Workforce and Capacity Constraints

Labor shortages in skilled trades were highlighted as a growing concern, contributing to rising development costs and limiting the pace of new construction and rehabilitation. Barriers to entering trade professions and workforce attrition have compounded these challenges, making it difficult for contractors to scale up and develop more units.

6. Education, Financial Literacy, and Community Support

Participants consistently identified financial literacy, budgeting assistance, and housing education as essential to long-term housing stability. Credit barriers limit access to homeownership and housing assistance programs. Stakeholders encouraged expanding public awareness of available resources and partnering with organizations already providing financial education to increase financial/homeownership literacy.

Potential Strategies and Opportunities Discussed

Stakeholders proposed a range of coordinated actions, including:

- Working with the private sector to increase the development of smaller rental units, single-room occupancy, and one-bedroom apartments.
- Expanding rental assistance, tenant legal support, and voucher participation.
- Improving transportation access and aligning infrastructure investments with development approvals.
- Offering developer incentives that reduce pre-constructions costs (such as land acquisitions, streamlined review/permitting, pre-approved construction plans, etc.).
- Inventorying and strategically utilizing City-owned land.
- Exploring innovative housing models such as mini-home communities and pocket neighborhoods.
- Enhancing public communication, centralized housing resources, and financial education initiatives.

Collectively, the stakeholder sessions underscored that addressing affordability issues in Morgantown will require a proactive, coordinated, and people-centered approach. In doing so, current challenges will require strong leadership, strategic investment, regulatory reform, and collaboration across multiples sectors and levels of government. Participants emphasized that without clear priorities and sustained action, housing instability will continue to impact the community.

Morgantown Housing Affordability Listening & Exploration Sessions

The Housing Affordability Listening and Exploration Sessions were convened to give residents and potential stakeholders an opportunity to 1) review the findings from the City’s Housing Needs Assessment completed in 2020 and 2) review and provide comments on potential policies, programs and initiatives being considered to help address the housing affordability issue in Morgantown. The first session was held at the Marilla Center – Marilla Park on January 14, 2026 from 6 p.m. to 7:30 p.m. The second session was held at the Woodburn Community Complex on January 22, 2026, at the same time. Between both days, more than 30 people participated in the exploration sessions.

The sessions were organized as an open house, with excerpts from the Housing Needs Assessment and potential policies and programs outlined on display boards. Upon entering each session, participants were given sticky notes to comment on the various display boards and three green stickers. Participants were asked to leave as many comments as they would like and to place their stickers on the display boards with policies, programs and initiatives they believed could/would help address housing affordability.

The following report summarizes comments provided on each of the topic areas displayed at the exploration session, as well as the policy and program preferences derived from the sticker voting.

Key Findings

Consensus Areas

1. Preserve and Improve Existing Housing Stock

There was considerable support for programs that preserve existing homes. Participants seemed to favor reviving the **Owner-Occupied Rehabilitation Program** (that was previously supported financially by the City), citing its effectiveness in maintaining affordability, stabilizing neighborhoods, and supporting pathways to homeownership. There is also strong support for **Rental Improvement Programs** that focus enforcement on repeat code violators while incentivizing responsible landlords through grants, certifications, and reduced inspection frequency.

2. Community Land Trusts as a Long-Term Affordability Tool

The concept of Community Land Trusts (CLTs) received some of the highest levels of engagement. Participants were interested in CLTs as a potential mechanism to ensure permanent affordability, support first-time buyers, and reuse vacant or blighted land. While questions remain regarding financing and scalability, overall sentiment supports further exploration and implementation.

3. Adaptive Reuse and Blight Reduction

There was a lot of interest in repurposing vacant, underutilized, or deteriorating

buildings—particularly downtown. Adaptive reuse is seen as a dual solution that addresses housing needs while reducing blight and supporting economic development.

Areas of Support with Implementation Concerns

4. Inclusionary Zoning

Participants agreed on the need to increase the supply of attainable and affordable housing but expressed mixed views on inclusionary zoning. There was more support for incentive-based or carefully calibrated approaches that do not discourage new construction. Concerns focused on potential impacts to development feasibility, neighborhood cohesion, and clarity for builders and developers.

5. Zoning Reform and Walkable, Mixed-Use Communities

Residents expressed interest in zoning changes that allow more flexible, mixed-use, and walkable neighborhoods. Form-based codes and reduced regulatory complexity were viewed positively, provided changes are context-sensitive and aligned with neighborhood character, infrastructure capacity, access to services, and do not create more regulatory issues than conventional zoning practices.

6. Parking Reform Paired with Transportation Options

Relaxing minimum parking requirements received support. Participants emphasized that parking reform should be location-specific and paired with improved transit, walkability, and parking management strategies to avoid negative impacts on residential neighborhoods.

More Targeted or Conditional Support

7. Accessory Dwelling Units (ADUs)

ADUs were viewed as a potentially useful tool for seniors, entry-level workers, and temporary housing needs. Support was contingent on strong design standards, owner-occupancy requirements for the establishment of new ADUs, and safeguards to prevent over-concentration of student housing.

8. Development and Financial Incentives

Participants seemed to support the use of financial incentives when they are clearly tied to public benefit outcomes. Participants expressed a desire to better align incentives with small-scale development, missing-middle housing, rehabilitation, and adaptive reuse rather than primarily benefiting large developments.

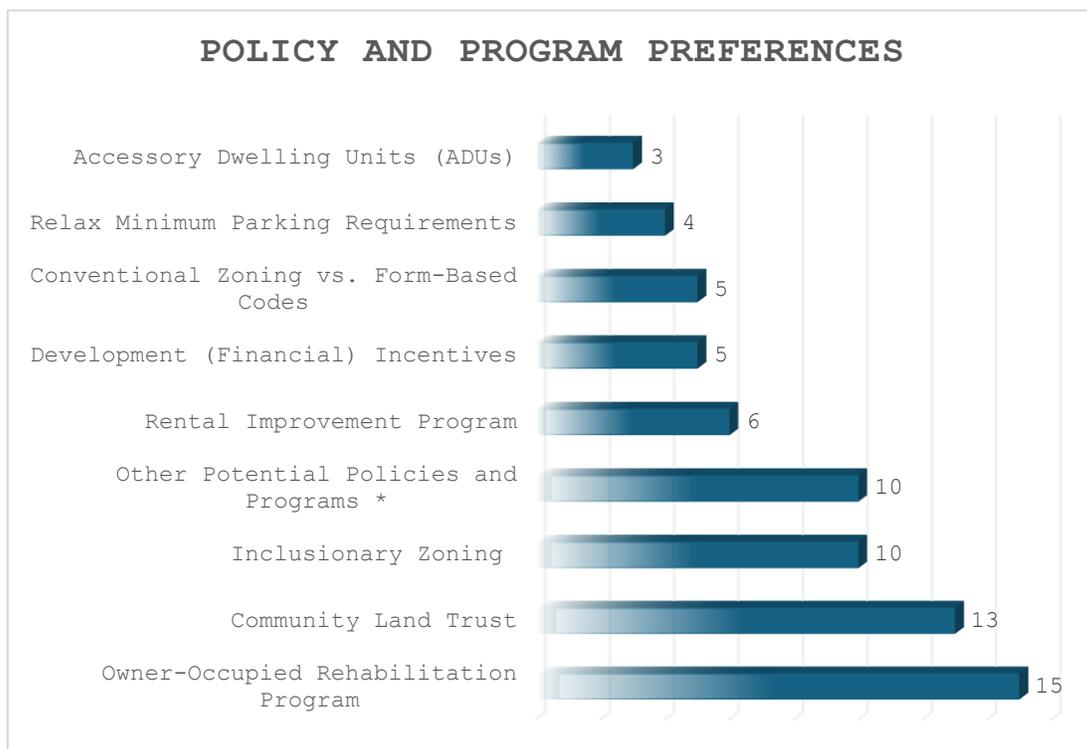
Cross-Cutting Themes

- **Affordability spans a spectrum:** Participants repeatedly distinguished between low-income housing and attainable workforce housing, emphasizing the need for both.

- **Housing quality and enforcement matter:** Improving standards, accountability, and enforcement—particularly for non-owner-occupied properties—was expressed several times.
- **Housing and transportation are inseparable:** Walkability, transit access, and proximity to jobs and services are described as essential components of housing affordability.
- **Neighborhood stability is a core value:** Participants consistently emphasized design quality, and regulation to maintain neighborhood character as it pertains to potential policies and programs (such as ADUs and relaxing minimum parking requirements).
- **Implementation and trust are critical:** Many policies were supported in principle but hinge on transparent rules, effective communication, and consistent enforcement.

Area residents that participated in the two sessions appear to support a balanced housing strategy that prioritizes preservation, rehabilitation, and long-term affordability while encouraging thoughtful growth. Participants expressed a preference for owner-occupied rehabilitation, rental quality improvements, community land trusts, and adaptive reuse—implemented with clear standards and accountability. There is a shared understanding that housing solutions must be holistic, addressing not only units and prices, but also quality of life, transportation, and neighborhood cohesion.

The following chart illustrates the participants preferences for potential policies and programs to address housing affordability:



* Other potential policies and programs referenced here included Adaptive Reuse (6), the HOME Investment Partnership Program (2) and a Permanent Eviction Prevention (Emergency Rental Assistance) Program (1).

Policy and Program Implementation

Given the potential policies and programs identified to help address housing affordability issues, and the thoughtful comments received from area residents through the stakeholder meetings and explorations sessions, the following outlines potential short and medium-term actions items for Council consideration.

Short-term:

Density Bonus

Institute a density bonus program to encourage the development (setting aside) of more affordable housing units in mixed-use or multifamily housing projects. For making at least ten percent of the total number of new units available to income eligible households based on their Area Median Income (AMI), thresholds to be determined, a developer would be permitted to do the following:

- Increase the max height of principal structure in the B-2, B-4 and B-5 Districts from 75 feet to 90 feet (15 additional feet).
- Increase the max height of principal structure in a R-3 District from four stories or 55 feet to five stories or 70 feet (15 additional feet).
- Increase the max height of principal structure in a B-1 District from 40 feet to 55 feet (15 additional feet).

The City’s GeoSpatial Manager, Marvin Davis is working with ESRI’s Urban program to develop a visual model on a density bonus, like the one outlined above, would impact the built environment in potential infill locations. This model will be presented during staff’s presentation at the Council’s Committee of the Whole on February 24, 2026.

In addition to providing a density bonus, an Affordable Dwelling Unit program could include incentives such as expedited plan review and tax relief for projects that include a mix of market-rate and more affordable units. Any program developed to incentivize more affordable housing units through the City’s zoning code should consider the following:

- Affordability threshold for units (80% AMI, 60% AMI, etc.)
- Affordability restrictions
- Clear guidelines and application process
- Additional incentives

While the draft program attached hereto for consideration is solely focused on the development of multifamily units, the program could be expanded to both rental and owner-occupied units (such as condos) or single-family dwellings.

Accessory Dwelling Units

Establish a process to permit the establishment of Accessory Dwelling Units, where said units serve as an accessory structure to the principal residence of the property owner (attached or detached). While participants who commented on the policy were generally supportive of ADUS, some expressed concerns about off-street parking and the preservation neighborhood character. A draft ordinance has been prepared by the City Attorney, in coordination with Councilor Downs and a small working group on this matter.

Medium-to-Long Term (depending on funding availability):

Owner-Occupied Housing Rehabilitation Program

Collaborate with area stakeholders to reconstitute an Owner-Occupied Rehabilitation Program for the City of Morgantown. The program would be made available to income eligible households based on their Area Median Income (AMI), thresholds to be determined. With regard to implementation, additional conversations on potential funding sources and administration are warranted. While the City used to administer a similar program decades ago, the primary funding source (Community Development Block Grant funds) appears to have been a contributing factor to it being sunset, as it could have presented ongoing challenges to comply with federal program requirements. Next steps should include reengaging stakeholders, such as the Fairmont-Morgantown Housing Authority (FMHA), to determine how a new program could be developed, administered and funded in Morgantown. Potential funding sources to explore include public and private entities and local philanthropy.

Community Land Trusts

Collaborate with area stakeholders to determine the feasibility of creating a Community Land Trust (CLT) in Morgantown, or if the organizational/operational principles associated with a CLT could be adopted by an existing organization (such as the Morgantown Land Reuse and Preservation Agency) to make housing more affordable to income eligible households based on their Area Median Income (AMI), thresholds to be determined. Cost savings for new homeownership opportunities would be realized through land development (acquisition) costs. Next steps should include looking into existing (regional) programs and determining their viability from a legal and financing perspective. For example, would long-term lease agreements be permissible and would potential applicants be eligible for a conventional mortgage through a lending institution if they purchased a dwelling unit from a CLT.

HOME Partnership Program

Work with the City’s Grant Writer, consultant and other potential stakeholders to better understand the benefits and requirements of the HOME Partnership Program (administer by the US Department of Housing and Urban Development) and if said program could be utilized in a timely manner to address housing affordability issues in the community in the future (e.g. owner-occupied housing rehabilitation program, down payment assistance, new construction of housing units, etc.). If the HOME Partnership Program was determined to be a potentially viable resource, additional consideration would have to be given to program administration and project implementation.

Communities in West Virginia that already utilize this funding source to address housing affordability include Charleston, Huntington, Eastern Panhandle HOME Consortium (Martinsburg), Parkersburg and Wood County HOME Consortium, and the West Virginia Northern Panhandle HOME Consortium (Wheeling). The Parkersburg and Wood County HOME Consortium use their annual allocation from HUD to fund the following programs below (the descriptions of which were taken from the City of Parkersburg’s website).

Owner-Occupied Rehabilitation

The Owner-Occupied Rehabilitation Loan Program provides 0% interest loans to qualified households to bring the family’s structure up to local building code standards. This program allows residents who may not qualify for a traditional home equity loan to make important improvements to their homes. Owners must meet income guidelines, live in Wood County and bring the house entirely up to code.

Down Payment Assistance

The program’s purpose is to assist eligible buyers become homeowners through down payment and closing cost assistance. To make homeownership an affordable reality, the City of Parkersburg has formed a working partnership among the local lending institutions and realtors.

The City of Parkersburg may provide up to \$15,000 as a forgivable loan to eligible and approved pre-applicants to cover the costs associated with a reasonable down payment and closing cost expenses. The total amount of assistance provided will be determined on a case-by-case basis.

Rental Rehab Program

The Rental Rehab Program (RRP) seeks to ensure that area tenants are provided with decent, safe, and sanitary living environments at affordable rent.

The RRP will be made available to provide owners of rental residential properties in Wood County with financial assistance to rehabilitate their properties. In exchange, property owners are required to rent to income-eligible tenants for at least five (5) years or the term of financial assistance.

The RRP may provide up to 50% of the eligible costs of rehab in the form of a 0% interest, deferred, and forgivable loan. At the end of the loan term, the loan is converted to a grant. Loans may range from \$5,000 - \$15,000 per unit.

All the programs outlined above were discussed and/or commented on (in a positive manner) during the stakeholder meetings and exploration sessions and should be considered further, funds and staffing permitting.

Conclusion

Beyond the short, medium and long-term action steps outlined above, the City of Morgantown plans to launch a comprehensive planning initiative later this year to modernize its existing zoning ordinance and subdivision and land development regulations. The primary goal of this effort is to simplify, clarify, and streamline development review procedures while ensuring the City’s land use and management tools reflect best practices and work cohesively to meet the development needs of the twenty-first century.

To assist the City in this effort, staff will prepare an updated Request for Proposal and solicit submissions from firms across the cross country that have experience drafting comprehensive updates to a City’s zoning code, as well as the subdivision and land development ordinance. Staff will work to prepare and issue the RFP during the month of March. Upon reviewing responses to the RFP, staff will plan to have selected a firm and have them under contract before the end of second quarter of 2026, so that some of the information gathering can take at public events throughout the summer/fall months.

Moving forward, City Administration will continue collaborating with City Council and community stakeholders to address housing affordability challenges and will provide regular updates on progress.



City Council Agenda Item Summary

Council Meeting Date: 2/24/2026

Item:	Presentation on Targeted Building Permit Processing Timelines
Department:	Development Services Department
Request By:	Drew Cantis, Chief Building Official Rickie Yeager, Development Services Director
Strategic Plan:	Excellent and Responsible (Efficient and Resilient Services)
Fiscal Impact:	Not Applicable

Item Summary:

The City of Morgantown transitioned from a paper-based permitting system to an online (GIS-based) permitting platform in April 2024. Despite early challenges, the new system has significantly improved efficiency, record retention, interdepartmental coordination, and customer experience, reducing building permit issuance to fewer than five days when applications are complete. To set realistic expectations, City staff from multiple departments (with purview regarding building permits) collaborated throughout late 2024 and 2025 to establish standardized review timelines for 55 building permit application types. The timelines reflect minimum and maximum review periods based on application complexity, staffing levels, and legal notice requirements (if other land development applications are necessary, such as variance relief from the Board of Zoning Appeals). Stakeholder meetings confirmed that the timelines are reasonable, and feedback emphasized the importance of developing clear communication materials to support users navigating the permitting process. As such, we are pleased to put forward the attached building permit review timelines and information graphics (to help residents and businesses navigate the plan review process) for consideration.

Item Background:

The City of Morgantown strives to provide area residents with the best quality of life. This includes making sure residents and businesses alike can navigate the City's process in an efficient and timely manner. To improve this level of services, the city initiated a planning process in 2023 to move from a paper-based system to an online (GIS-based) platform to process building permits, land development applications, business licenses and special events permits. While the roll out of Cityworks in April 2024 did not come without challenges and a learning curve for all users, City staff very much appreciated the community's patience and cooperation throughout the transition.



City Council Agenda Item Summary

Since coming online, Cityworks has taken an antiquated system to a largely online experience, while maintaining personal connections through staff availability and the addition of a permitting station in the lobby of the Development Service Department. It has also greatly improved the retention of records and sharing of information between City agencies. As such the review and issuance of permits has improved greatly.

With this new technology and connectivity between departments, the City realized the opportunity and underscored the importance of the need to communicate clear and reasonable review timelines to the public for the various types of applications. As such, City staff came together from various departments in the waning months of 2024 and into 2025 to develop standard review timelines for all fifty-five (55) building permit application types. This includes everything from building permit applications to install a new roof or construct an accessory structure on a property, to more substantial remodel and new construction permits for residential and commercial properties.

A major benefit for the development of these review timelines, which complement the guidance on the city's permitting help page, is two-fold; setting internal expectations and goals for staff as well as establishing solid expectations for the public as it relates to their valued pursuits in the City of Morgantown and the improvement of our community. And while we may live in an increasingly interconnected society, place (geography) still matters. As such, Morgantown needs to always be an attractive place for people to live, work, start a business, raise a family and retire. Establishing standardized review timelines to process building permit applications is another way to support a desirable quality of life.

To accomplish this task, City staff developed a spreadsheet containing fifty-five different application types that are housed within the Cityworks online permitting system, and which are a collective of application types from the Development Services Department (DSD) – Building Permit and Code Enforcement Division, Planning and Zoning Division, Engineering and Public Works Department, Fire Department and Finance Department. Realizing the improved connectivity of departments and the importance of each in the review process, the spreadsheet was distributed to the leadership team in each department for input. More specifically, each department was asked to identify the quickest turn-around time for each of the application types under their purview with the assumption that the application submitted, contained all of the necessary information, as referenced on the permitting help page, and with respect to staffing levels and capacity. Conversely, recognizing that some applications under a given application type are sometimes more complex in nature than others, and recognizing that staffing levels and capacity sometimes fluctuate, each department was tasked with identifying the longer turn-around times for each of the application types under their purview with the same assumptions and variables, as referenced previously.



City Council Agenda Item Summary

Once each department completed the assessment, the results were aggregated into the spreadsheet for comparison and review by the collective group. Averages across departments were established using the collected turn-around times provided under the previously established parameters. Additionally, minimum and maximum values were identified across the range. The leadership team was then able to meet in person to discuss the basis for each department’s needs and expectations, taking into consideration many variables including, but not limited to: complexity of applications and/or projects for which a review was necessary, staffing levels and capacity at any given time, and established legal processes and procedures, at both a local and state level, for certain application types.

After discussion with the collective group, and with careful consideration to each department’s needs, expectations, and requirements, as well as all known variables, a range was established for each of the application types indicating the shortest and longest number of business days within which applicants can expect a given review to be completed. It should be noted that careful consideration was given to the development of clear and reasonable expectations across all application types and with respect the any variables to realize the objective of processing permits in an efficient and timely manner and improving the user’s experience.

To ensure the proposed timelines were not unreasonable, City staff facilitated several informational meetings with stakeholders. While all the participants seemed to agree that there was a steep learning curve at first, they were generally complimentary of the new online permitting system and understood the City’s desire to transition to it. Additionally, they found the proposed review timelines to be realistic, provided applications were complete upon submission and requests for additional information were followed up on promptly by all parties. Stakeholders also encouraged the City to further develop communication materials to set clear expectations. City staff appreciated the positive feedback and constructive criticism received through the informational meetings.

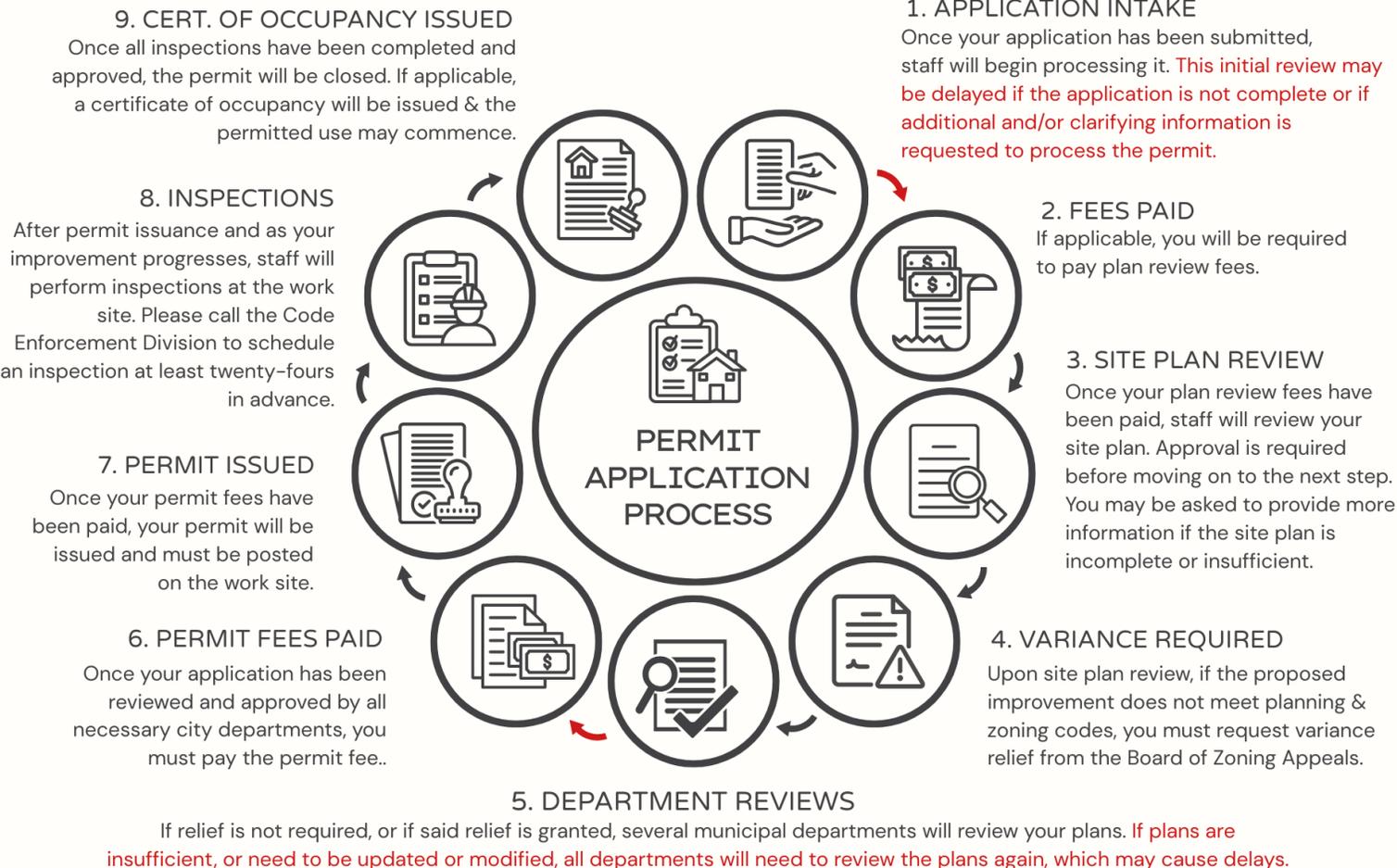


City Council Agenda Item Summary



PERMIT APPLICATION PROCESS

*Resubmittals & plan changes will cause delays in the application process.



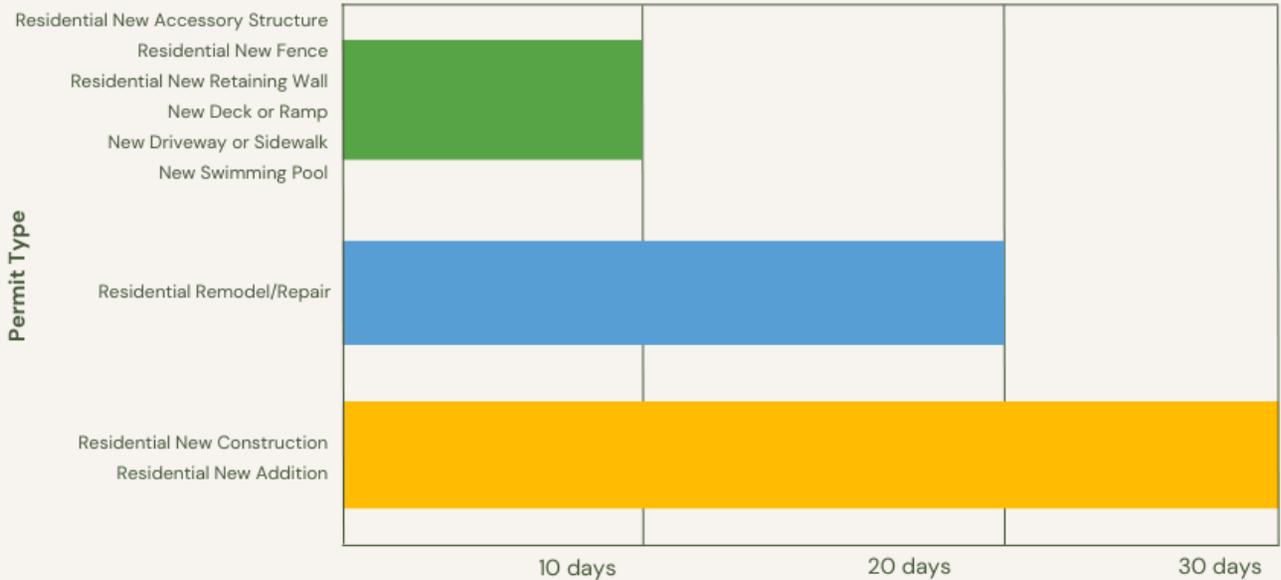


City Council Agenda Item Summary

CITY OF MORGANTOWN PERMITTING TIMELINE

TARGETED TIMELINE FOR BUILDING PERMIT REVIEW AND ISSUANCE

RESIDENTIAL PERMITS



Targeted number of days to complete review, approve application and/or issue building permit

Note: additional time may be necessary for additional submittals, resubmittals, plan changes, etc.

All timeframes referenced above are given in business days. All documents are reviewed as they are received. Targeted timelines may vary depending on the volume, staffing availability and intricacy of the project. Municipal Office Hours: Monday-Thursday, 7 a.m. to 5:30 pm.

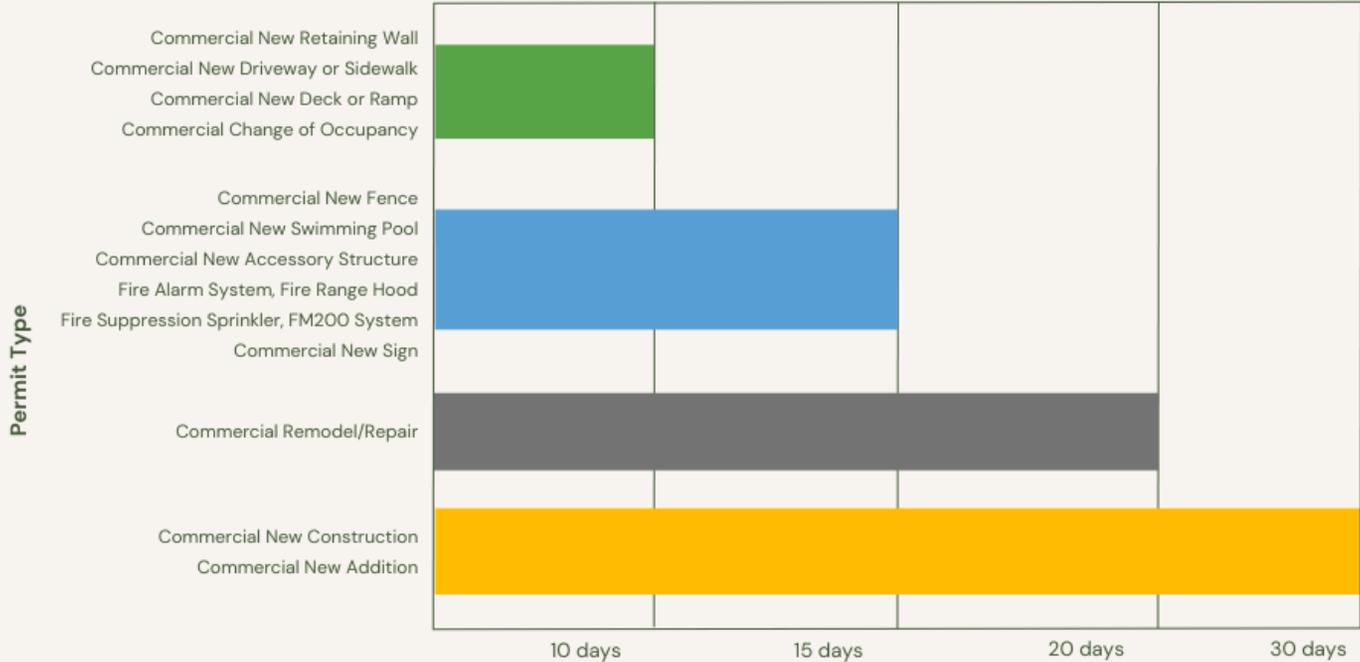


City Council Agenda Item Summary

CITY OF MORGANTOWN PERMITTING TIMELINE TARGETED TIMELINE FOR BUILDING PERMIT REVIEW AND ISSUANCE



COMMERCIAL PERMITS



Targeted number of days to complete review, approve application and/or issue building permit

Note: additional time may be necessary for additional submittals, resubmittals, plan changes, etc.

All timeframes referenced above are given in business days. All documents are reviewed as they are received. Targeted timelines may vary depending on the volume, staffing availability and intricacy of the project. Municipal Office Hours: Monday–Thursday, 7 a.m. to 5:30 pm.

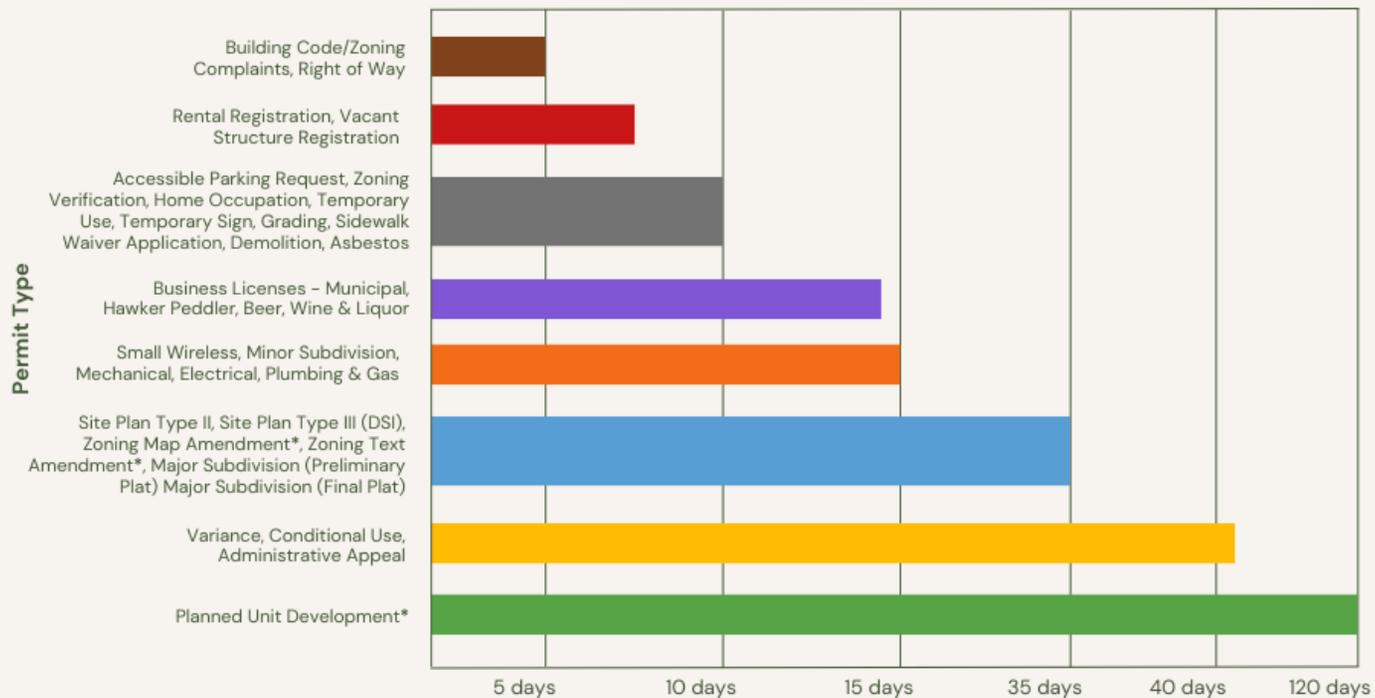


City Council Agenda Item Summary

CITY OF MORGANTOWN PERMITTING TIMELINE

TARGETED TIMELINE FOR APPLICATION REVIEW AND APPROVAL

MISCELLANEOUS PERMITS



Targeted number of days to complete review, approve application and/or issue building permit

Note: additional time may be necessary for additional submittals, resubmittals, plan changes, etc.

*These applications also require approval from City Council. Due to legal requirements, this process can take an additional 45 – 60 days.
All timeframes referenced above are given in business days. All documents are reviewed as they are received. Targeted timelines may vary depending on the volume, staffing availability and intricacy of the project. Municipal Office Hours: Monday–Thursday, 7 a.m. to 5:30 pm.



City Council Agenda Item Summary

Council Meeting Date: 2/24/2026

Item: Ordinance Establishing a Process for Revival of Abandoned Nonconforming Uses
Department: Development Services
Requested By: City Council
Strategic Goal: Compassionate and Engaged – Affordable Housing
 Vibrant and Prosperous – Proactive Economic Development

Recommended Motion: Request consensus of Council to move this item to the March 3 Council Agenda.

Item Summary: This Ordinance amends Article 1373 of the City Code, which governs nonconformities with zoning regulations, to provide a process by which property owners can revive an abandoned nonconformity. State law authorizes uses that were in existence and in compliance with the law before a zoning regulation was adopted to continue until they are abandoned, and abandonment is presumed when a use ceases for more than one year. City Council has authority to revive or extend nonconforming uses by ordinance, pursuant to W. Va. Code 8a-7-10(c). Council proposed a process to revive abandoned nonconforming uses to allow appropriate reuse of property that is faster than amendments to the zoning map or text, which have been recently considered by Council in several nonconforming situations.

This ordinance provides a process to revive nonconformities that involves an application to Development Services, public notice (by posting at the property and in the same manner as public meeting agendas) and a public comment period, and issuance of a recommended decision by Development Services. Either the property owner or City Council can have the recommended decision reviewed and decided by City Council. Under the draft ordinance, an abandoned nonconformity can be revived if it will not adversely affect the public health, safety, and welfare; and that the proposed nonconformity is consistent with either (1) the current Comprehensive Plan, or (2) the current neighborhood character.

The ordinance also updates the description of the purpose of Article 1373 regarding nonconformities and provides a process to establish existence of a nonconformity through a certificate of occupancy.



City Council Agenda Item Summary

Fiscal Impact: No direct impact. Additional reuse of properties created by allowing revival of nonconformities may generate additional revenue to the City.

Ordinance No. 2026-_____

**AN ORDINANCE OF THE CITY OF MORGANTOWN
PROVIDING FOR AMENDMENTS TO ARTICLE 1373 OF THE CITY CODE
ESTABLISHING A PROCESS FOR REVIVAL OF ABANDONED NONCONFORMING
USES AND OTHER UPDATES**

The City of Morgantown hereby ordains as follows:

Section 1. Findings and Purpose. City Council finds and concludes that it is in the best interests of the City to return property to productive use by efficient processes, when available, so long as the use does not interfere with the City's pursuit of its land management goals in the Comprehensive Plan. In consideration of these findings, City Council establishes by this ordinance a process to seek revival of nonconformities under the Zoning Code that have been abandoned.

Section 2. Adoption of Amendment to Article 1373 of the City Code.

A portion of Article 1373 of the City Code, entitled "Nonconforming Provisions" is hereby amended as follows (new matter underlined; deleted matter ~~stricken~~):

Sec. 1373.01. – Intent; purpose.

A nonconforming situation may be a nonconforming use, lot, structure, sign, or other matter regulated by the Zoning Code. A situation may be nonconforming in more than one aspect. For example, a site may contain a nonconforming use and also have some nonconforming development. Nonconforming situations are sometimes created when a new zoning category is applied to a site or when a zoning standards change. As part of the change, existing uses, density, or development might no longer be allowed. The change in zoning standards is not intended to force all nonconforming situations to be immediately brought into conformance. Instead, the intent is to guide future uses and development in a new direction consistent with city policy, and, eventually, bring them into conformance.

In accordance with W. Va. Code § 8A-7-10(c), land, buildings or structures in use and in compliance with existing law when a provision of the Zoning Code is enacted may continue the same use and that use may not be prohibited by the zoning ordinance so long as the use of the land, buildings or structures is maintained. No nonconforming situation may be enlarged, extended, or changed from one nonconforming situation to another except as specifically authorized by the Zoning Code.

~~(a) — Within the zoning districts established by this article and amendments thereto, there exists lots, features and/or uses of land and structures which were lawful at the time of their establishment but are prohibited, regulated or restricted under the existing district and/or zoning ordinance. These nonconformities are declared incompatible with the zoning district and/or zoning ordinance because they do not conform to the requirements of the zoning district in which they are located and/or the zoning ordinance.~~

~~(b) — To avoid undue hardship, nothing in this article shall be deemed to require a change in the plans, construction or designated use of any building or site legally established. The intent of this article is to set forth the conditions under which these nonconformities may continue to exist until such time they are abandoned.~~

Sec. 1373.02. - Establishment of a legal nonconformity, and abandonment, and revival; applicability.

(a) This Article provides methods to determine whether nonconforming situations have legal nonconforming status. This is based on whether they were allowed when established, and if they have been maintained over time. This Article also provides a method to review and limit nonconforming situations when changes to those situations are proposed. The intent is to protect the character and function of the area by reducing the negative impacts from nonconforming situations. At the same time, the standards assure that the situations may continue and that the zoning standards will not cause unnecessary burdens.

(b) Because of the practical necessities of administering the provisions of this chapter respecting nonconforming situations, the owner of a property where a nonconforming situation exists, in order to claim the privilege of continuation, must have established the existence of the nonconforming situation by a certificate of occupancy, as provided for in the Building Code (Article 1713 of the City Code). The certificate of occupancy establishing a nonconformity will issue only if the applicant establishes that the nonconformity was existing in compliance with law prior to the adoption of the Zoning Code provision that restricted or prohibited the nonconformity, in addition to any applicable requirement of the Building Code.

~~(a) — A party asserting the existence of a lawfully established nonconforming lot, use, feature or structure has the burden of proof that the lot, use, feature or structure was not substandard in meeting the requirements of the zoning district and/or the zoning ordinance or in compliance with applicable laws which were in effect at its creation.~~

~~(b) (c) The rules of this article are applied by first reviewing which provisions are applicable to the nonconformity. (Does the nonconformity involve a lot, use, structure, feature or a combination?) When a combination of nonconforming lot, use, structure or feature exists, each segment of the nonconformity is reviewed independent of the others.~~

(d) A nonconformity will be deemed abandoned, and may not thereafter be maintained, if the use of the property has ceased and the property has been vacant for one year, or upon the occurrence of other instances of abandonment as defined in this Article, unless the property owner can demonstrate that the nonconformity or property has not been abandoned consistent with applicable law.

(e) A nonconformity that has been abandoned may be revived, and may thereafter be maintained in the same manner as any other nonconformity pursuant to this Article, as follows:

(i) The property owner will apply to the Director to revive the abandoned nonconformity, on a form supplied by the Department, indicating the proposed nonconformity to be revived, the reason(s) for abandonment, the impact on surrounding properties, and the timeline for reestablishing the nonconformity. The Director will note the date of the application, review the application, and determine whether it is complete. If the application is incomplete, the Director will notify the applicant and inform them of the additional information required within 14 days of the date of the application. If the application is complete, the Director will notify the applicant within 14 days of the date of the application, and then schedule a public comment period on the application as provided in this subsection (e).

(ii) After receiving a complete application, the Director will schedule a public comment period to consider the application. The public comment period will be completed within 60 days of receipt of the completed application, and will be open for at least 15 days. Notice of the public comment period will be posted in the same manner as public meetings of the City of Morgantown, and will also be published on the City’s website. Notice of the public comment period shall provide information about how the public may submit comment(s), and shall include options for, at minimum, delivery of comments in person and by email. In addition, no later than the beginning of the public comment period, the Director will post a sign on the property subject of the application indicating the case number and contact information for Development Services staff, and will mail notice of the application to the owners of property within 200 feet of the property subject of the application. The applicant shall pay the cost of mailing notice. The Director may establish procedures for conduct of the public comment period, subject to the requirements of this Article.

(iii) After the public comment period closes, the Director will issue a proposed decision recommending approval or denial of the application, with or without conditions. The Director may only recommend approval of the application if they determine that the revival of the nonconformity

- (A) will not adversely affect the public health, safety, and welfare; and
- (B) that the proposed nonconformity is consistent with either (1) the current Comprehensive Plan, or (2) the current neighborhood character.

(iv) The Director will issue a proposed decision on the application to the applicant within 45 days of the close of the public comment period, stating the reasons for recommending approval or denial, and detailing any conditions to be imposed upon the revival. A copy of the proposed decision will be delivered to City Council by email.

(v) City Council may take action on the Director’s proposed decision within 30 days of the date the proposed decision was issued by including it on an agenda for a public meeting of the Council. If City Council places the item on its agenda within the 30-day period, the proposed decision will not take effect, and City Council may approve, deny, or decline to act on the application, with or without conditions.

(v) The applicant may appeal a proposed denial, or any condition on approval, to the City Council by filing a written appeal with the City Clerk by electronic mail within 30 days of the date the proposed decision is issued. If the applicant files an appeal, the recommendation

will not take effect, and City Council may approve, deny, or decline to act on the application, with or without conditions.

(vi) If neither City Council nor the applicant takes action on the proposed decision within 30 days of the date the proposed decision is issued, the recommendation becomes the official City action on the application.

Section 3. Repeal, Savings, Severability.

Any section of this Code repealed or modified by a subsequent ordinance will continue in force until the effective date of the repealing ordinance.

The repeal or modification of any part of this Code does not affect any existing right acquired, or liability or obligation incurred, under the code sections amended or repealed unless the modifying ordinance expressly so provides. Any repealed or modified part of this Code will remain in force for the purpose of sustaining any proper legal proceedings and prosecutions related to the enforcement of such right or liability brought prior to the repeal or modification.

The repeal of any repealing ordinance, clause, or provision does not revive any former ordinance, clause, or provision unless expressly provided by ordinance.

If any provision of this Ordinance, or the application of this Ordinance to any person or circumstance, is held invalid by a court of competent jurisdiction or other entity or agency having jurisdiction to make such determination, the remainder of this Ordinance and the application to other persons or circumstances remain in effect.

Section 4. Effective date; application. This ordinance shall be effective upon adoption. This Ordinance does not affect rights, duties, or liabilities that matured, penalties that were incurred, and proceedings that were begun, before its effective date. The law remains in force for the purpose of sustaining any proper action or prosecution for the enforcement of the right, penalty, forfeiture or liability.

Section 5. Recording of ordinance. The City Clerk is directed to obtain all signatures required by the form of Ordinance adopted and maintain an executed original ordinance with the official records of the City of Morgantown, to be maintained, preserved, and accessed in accordance with the laws of the State of West Virginia and the City of Morgantown, and to take the following additional actions: Deliver a copy of the adopted ordinance to the Director of Development Services.

Section 6. Notice of Public Hearing (Class II-0).

The City Clerk shall cause to be published a notice of proposed adoption of this Ordinance as a Class II-0 legal advertisement in a qualified newspaper of general circulation in the City of Morgantown, and said notice shall state that this Ordinance has been introduced, the title of the

proposed ordinance, the places where a copy of this ordinance may be inspected by the public, and that any person interested may appear before the Morgantown City Council at a public hearing on [Meeting Date], at 7:00 p.m., which date is not less than thirty (30) days after the date of the last publication of the notice, and present any comment or protest thereto, following which hearing, Council shall take such action as it shall deem proper. Copies of this Ordinance shall be available to the public for inspection at the office of the City Clerk, City of Morgantown, Morgantown, West Virginia.

FIRST READING: _____

Mayor

SECOND READING: _____

ADOPTED: _____

City Clerk

FILED: _____



City Council Agenda Item Summary

Council Meeting Date: 2/24/2026

Item: Ordinance Establishing Requirements for Accessory Dwelling Units and Updating Site Plan Review Standards

Department: Development Services

Requested By: City Council

Strategic Goal: Compassionate and Engaged – Affordable Housing
Vibrant and Prosperous – Proactive Economic Development

Recommended Motion: Request consensus of Council to refer this ordinance to the Planning Commission to advise on compliance with the Comprehensive Plan.

Item Summary: This Ordinance creates new definitions for Accessory Dwelling Units (ADUs) and allows ADUs in the R-1 and R-1A districts. Attached ADUs are permitted by right, and detached ADUs are permitted as a conditional use upon approval of the Board of Zoning Appeals (BZA). Currently, ADUs are not permitted, except in the Wiles Hill Gateway Overlay District.

All ADUs are subject to supplemental regulations in *City Code* § 1331.06(36). This regulation allows greater maximum height and lower minimum setbacks for ADUs than for other accessory structures, and it specifies requirements for parking, design, and access. Under this regulation, ADUs are only permitted on parcels where the owner occupies a dwelling as their primary residence.

In addition to provisions specific to ADUs, the ordinance updates definitional terms in the Zoning Code referring to the Department of Development Services and its Director, and updates site plan review requirements. In part, the updates to site plan review specify that ADUs are subject to Type I Site Plan Review – an administrative review that is the fastest review type – and also specify review will be completed in 14 days.

Relevant to ADU regulations, please note that two bills have been introduced in the state legislature during the 2026 Regular Session regarding Accessory Dwelling Units (ADUs). Both require allowing ADUs in some measure, and prohibit many local regulations of ADUs. 2026 SB 659, titled Prohibiting certain restrictions on regulation of accessory dwelling units, is available at the following link:

https://www.wvlegislature.gov/Bill_Status/bills_history.cfm?INPUT=659&year=2026&sessiontype=RS This bill but would prohibit requiring parking spaces, requiring design similar



City Council Agenda Item Summary

to the principal structure, and prohibit limiting ADUs to lots where the owner occupies the principal structure, among others.

2026 HB 4711, titled “Accessory dwelling units,” is available at the following link: https://www.wvlegislature.gov/Bill_Status/bills_history.cfm?INPUT=4711&year=2026&sessiontype=RS . This bill requires allowing one ADU per parcel and has many of the same restrictions on regulation at SB 659.

If a version of these bills is enacted, certain provisions of the City Zoning Code will need to be amended, and some portions of the draft ordinance would need to be changed. City staff will monitor this legislation and update City Council and the Planning Commission on its status. Council and Commission members may also consider the introduced legislation when reviewing the draft ordinance, and consider amendments consistent with potential future developments in state law.

Fiscal Impact: No direct impact. Additional development opportunities created by allowing creation of ADUs may generate additional revenue to the City.

**AN ORDINANCE OF THE CITY OF MORGANTOWN
ESTABLISHING REQUIREMENTS FOR ACCESSORY DWELLING UNITS
AND UPDATING SITE PLAN REVIEW STANDARDS**

The City of Morgantown hereby ordains as follows:

Section 1. Findings and Purpose.

The City Council finds and concludes that the Morgantown 2033 Comprehensive Plan, Neighborhoods and Housing Action NH-1.11, seeks to investigate allowing accessory dwelling units (ADUs) on residential lots containing primary dwellings; and that the Morgantown 2033 Comprehensive Plan Economic Development Action ED-4.5A seeks to increase the number of lots on which accessory dwelling units (ADUs) can be supported.

The City of Morgantown desires to provide affordable housing and promote a diversity of housing options, and to implement the goals of the 2033 Comprehensive Plan, including the identified goals to increase allowance of ADUs to provide additional housing within the City. This Ordinance is designed to establish regulations that permit ADUs in residential areas of the City, consistent with the goals of the 2033 Comprehensive Plan and the health, safety, and welfare of the residents of the City.

In accordance with W. Va. Code § 8A-7-8, this Ordinance has been referred to the Morgantown Planning Commission for its advice, and the City Council finds that the amendment to the Zoning Code established by this Ordinance is consistent with the current adopted comprehensive plan, including by furthering the community goals recited in this Section 1.

Section 2. Adoption of Amendment to Articles 367, 1329, 1331, 1358, and 1385 of the City Code.

The above-described Articles of the City Code are hereby amended as follows (new matter underlined; deleted matter ~~stricken~~):

Sec. 367.05. - Permits; rules; fees.

(a) The City Manager, or a designee, is hereby authorized to issue parking permits to qualified persons in permit parking districts.

(b) The City Manager may promulgate rules governing the administration of permit parking districts which may include procedures for the determination of eligibility for parking permits, the process to petition for creation or amendment of a district, review of such petitions and studying the feasibility of districts, creation and distribution of permits, revocation of permits used in contravention of this article or the rules then in effect, and collection and accounting of fees.

(c) Unless provided otherwise in the ordinance establishing a permit parking district, the maximum number of permits available shall be as follows:

- (1) Three resident permits per street address; or
- (2) Two resident permits per street address, and one visitor permit per street address;
- (3) One nonresident permit per individual or entity meeting the requirements of a qualified person;
- (4) Five temporary permits per street address.

Notwithstanding any other provision of this Code, or any prior ordinance, to the contrary, no additional parking permits shall be available to any Accessory Dwelling Unit, whether or not such unit has a separate street address, but the permits available to the principal unit on the parcel may be used by residents of the Accessory Dwelling Unit.

(d) Unless a greater amount is specified in the ordinance establishing a permit parking district, the fee for each permit shall be as follows:

- Resident permit—\$20.00 per year
- Visitor permit—\$20.00 per year
- Nonresident permits—\$50.00 per year
- Temporary permit—\$5.00 per occurrence

(e) Permits issued under this article are valid only in the permit parking district for which the permit is issued.

(f) A fine of \$50.00 shall be assessed for each unauthorized display of a permit. For purposes of this section, unauthorized display of a permit shall mean display of a false or fraudulent permit for any designated parking zone or the display of an unlawfully transferred or modified permit for any designated parking zone.

Sec. 1329.02. - Definition of terms.

For the purpose of this ordinance, the following words and phrases shall have the meaning respectively prescribed to them by this section. If not defined herein, or within other sections of this ordinance, terms used in this ordinance shall have the meanings provided in any standard dictionary or American Planning Association publication as determined by the Planning Director.

Accessory dwelling unit means a dwelling unit located on the same parcel as a single-family housing unit, duplex, triplex, townhome, or other housing unit.

Attached accessory dwelling unit means an accessory dwelling unit located within or attached to a single-family housing unit, duplex, triplex, townhome, or other housing unit.

Department means the Department of Development Services.

Detached accessory dwelling unit means an accessory dwelling unit that consists partly or entirely of a building that is separate and detached from a single-family housing unit, duplex, triplex, townhome, or other housing unit and is on the same parcel.

Director means the Director of the ~~Morgantown~~ Department of Development Services or their designee Planning, unless otherwise noted.

~~Dwelling, accessory~~ means ~~a separate, complete housekeeping unit with separate entrance, kitchen, sleeping area, and full bathroom facilities, which is an attached or detached extension to an existing single family structure. Also referred to as "ADUs."~~

Planning Department means the Department of Development Services.

Planning Director means the Director of the Department of Development Services ~~for the City of Morgantown~~ or ~~his or her~~ their designee.

Principal unit means the single-family housing unit, duplex, triplex, townhome, or other housing unit located on the same lot as an accessory dwelling unit.

Short-term rental means a lodging use, that is not a hotel or motel or bed and breakfast, in which a dwelling unit, or portion thereof, is offered or provided to a guest by a short-term rental operator for a fee for fewer than 30 consecutive nights.

Sec. 1331.05. - Permitted land uses.

The table and supplemental regulations of the Permitted Land Use Table are incorporated in this section and are adopted as the basic land use regulations for the City. The table and supplemental regulations identify the types of land uses that are permitted within the City and any applicable conditions and limitations.

To determine the zoning district in which a particular use is allowed, find the use in the list of uses along the left-hand side of the Permitted Land Use Table and read across the use row to find the zoning district column designations.

Legend:

- P — Use is permitted by right in a particular zoning district.
- A — Use is permitted as an accessory use in a particular zoning district.
- C — Use is allowed only as a conditional use in a particular zoning district subject to the limitations and conditions specified; a conditional use permit is required.
- Empty — Use is not permitted in a particular zoning district.

The uses listed in the Permitted Land Use Table are defined in the definitions section ([Article 1329](#)).

A description of the supplemental regulations immediately follows the Permitted Land Use Table.

Table 1331.05.01: Permitted Land Uses

Uses	R-1	R-1A	R-2	R-3	PRO	B-1	B-2	B-4	OI	B-5	I-1	Supplemental Regulations
<u>Attached Accessory Dwelling Unit</u>	<u>A</u>	<u>A</u>										36
<u>Detached Accessory Dwelling Unit</u>	<u>C</u>	<u>C</u>										36

Sec. 1331.06. - Supplemental regulations pertaining to permitted land uses table.

(36) A single Accessory Dwelling Unit (ADU) shall be permitted on any parcel containing a principal dwelling unit in a zoning district where such dwellings are permitted, but only if the owner of the parcel occupies the principal or accessory dwelling as their primary residence. The ADU may be attached or detached from the primary structure. ADUs must meet the following standards:

- i. Minimum size: 100 square feet of gross floor area
- ii. Maximum size: 1,200 square feet of gross floor area
- iii. Setbacks: Minimum 5 feet from side and rear property lines for detached ADUs.
- iv. Height: Shall not exceed 20 feet or the height of the primary structure, whichever is less
- v. Parking: No additional off-street parking shall be required beyond what is required for the principal dwelling; provided, that, if the construction or establishment of the ADU removes any existing off-street parking area, and removal of the off-street parking area reduces off-street parking below current Zoning Code requirements, that off-street parking area must be replaced and such replacement shall be consistent with applicable portions of the Zoning Code and other regulations applicable to off-street parking.
- vi. Use: ADUs may be rented, leased, or used for short-term rental purposes pursuant to the Housing Ordinance.
- vii. Design. ADU façade and roof will be of similar material to the material used for the façade and roof of the principal unit, in order to create a uniform appearance.
- viii. Access. ADUs must have a direct means of exterior access that does not require passing through the principal dwelling.

ADUs will be subject to all other requirements of the Zoning Code, except where a different requirement is specified by this Supplemental Regulation (36).

Sec. 1331.08. - Accessory structures and uses in residential districts.

(a) Customary and incidental accessory buildings and uses are allowed in all residential districts, as specifically regulated in that zoning district, provided that:

(1) In no case shall the maximum lot coverage permitted in a zoning district be exceeded.

(2) Accessory structures, if detached from a principal structure, shall not be placed in the front yard. If placed in a side yard, accessory structures shall not be located closer to the street than the principal structure.

(3) Accessory structures, if detached from a principal structure, shall not be located closer than five feet to the side or rear property line.

(4) On corner lots, accessory structures shall not be located between any portion of the principal structure and either street.

(5) When an accessory structure is attached to a principal structure, it shall comply in all respects with the requirements of this zoning ordinance applicable to the principal structure(s).

(6) Any structure connected to another structure by an open breezeway (i.e., without enclosed walls) shall be deemed to be a separate structure.

(7) The total square footage of all accessory structures shall not exceed the first or ground floor area of the principal building.

(8) The square footage of the first (ground) floor of the accessory structure(s) shall be included in the computation of lot coverage.

(9) Accessory structures shall not exceed 18 feet in height, except that Accessory Dwelling Units shall not exceed 20 feet or the height of the principal structure, whichever is less.

(10) No accessory structure shall be constructed with a cellar or below-grade story.

(11) No part of any such structure, except an Accessory Dwelling Unit, shall be designed or used for sleeping purposes, and no cooking fixtures shall be placed or permitted therein.

(12) Any accessory structure designed as a poolhouse shall be constructed in accordance with applicable building and zoning codes. A swimming pool and poolhouse shall constitute one accessory structure.

(13) A private garage may be constructed as part of a principal structure, provided that when so constructed the garage walls shall be regarded as the walls of the principal structure in applying the applicable front, side and rear setback requirements.

(b) Accessory Dwelling Units (ADUs) shall be permitted in all residential districts, subject to the requirements of Section 1331.06(36).

(c) (b) Accessory structures and uses in nonresidential districts. Customary and incidental accessory buildings and uses are allowed in all nonresidential districts subject to any specific restrictions applicable to that zoning district. Accessory Dwelling Units shall be permitted in the PRO District, subject to the requirements of Section 1331.06 (36).

Sec. 1358.03. - Land use regulations and design and performance standards common to all Wiles Hill Gateway Overlay District blocks.

The following land use regulations and development design and performance standards are held in common to blocks that compose the Wiles Hill Gateway Overlay District.

(a) *Permitted principal and conditional uses.* The table and supplemental regulations of the Wiles Hill Gateway Overlay District Permitted Land Uses Table are incorporated in this section and are adopted as the basic land use regulations for the Wiles Hill Gateway Overlay District. The table and supplemental regulations identify the types of land uses that are permitted within each of the blocks composing the overlay district and any applicable conditions and limitations. Determining the overlay district block in which a particular use is allowed shall be interpreted as provided in [Section 1331.05](#). However, the Wiles Hill Gateway Overlay District Permitted Land Uses Table shall supersede Table 1331.05.01, Permitted Land Use.

A description of the supplemental regulations immediately follows the Wiles Hill Gateway Overlay District Permitted Land Use Table, which shall supersede [Section 1331.06](#) unless noted otherwise.

Table 1358.03.01. Wiles Hill Gateway Overlay District Permitted Land Uses

Uses	Block A	Block B	Block C	Supplemental Regulations
Dwelling, Accessory	A	A	A	3
<u>Attached Accessory Dwelling Unit</u>	<u>A</u>	<u>A</u>	<u>A</u>	<u>3</u>
<u>Detached Accessory Dwelling Unit</u>	<u>C</u>	<u>C</u>	<u>C</u>	<u>3</u>

(b) Supplemental regulations pertaining to Wiles Hill Gateway Overlay District permitted land uses table.

(3) Accessory dwelling shall comply with the requirements of Section 1331.06(36), following provisions:

- ~~a. — An accessory dwelling shall not have more bedrooms or be permitted to have occupancy greater than the principal single family dwelling.~~
- ~~b. — The gross floor area of a detached accessory dwelling shall be no more than 50 percent of the single family dwelling's first floor gross floor area.~~
- ~~e. — A detached accessory dwelling shall not be located in front of the single family dwelling's principal façade. On corner lots, a detached accessory dwelling shall not be located between any portion of the principal structure and either street.~~
- ~~d. — A detached accessory dwelling shall not be located closer than five feet to the side or rear property line.~~
- ~~e. — Parcels that include a detached accessory dwelling shall not have any additional accessory structures.~~
- ~~f. — An attached accessory dwelling shall only be permitted above a single family dwelling's attached garage.~~

Sec. 1385.01. – Site plan review required.

(a) Review required. No land within the jurisdiction of the City of Morgantown shall be developed or altered for the purpose of constructing buildings or establishing uses without first having received site plan approval from either the ~~Planning~~ Department staff, or the Morgantown Planning Commission or the Morgantown Board of Zoning Appeals, as applicable. It shall be the duty of the ~~Planning~~ Director, or his/her designee, in conjunction with other appropriate departments and agencies, to perform complete and thorough review of all plans submitted to the ~~Planning~~ Department.

(b) Purpose. The public health, safety, and welfare require the harmonious, orderly, and compatible development of land within the City. The development of the land is a vital step in the process of community development. Once land has been developed, the correction of defects is costly and difficult. Substantial public responsibility is created by each new development, involving the maintenance of streets and drainage facilities and the provision of additional public services. As the general welfare, health, safety, and convenience of the community are thereby directly affected by the development of land, it is in the direct interest of the public that site development be conceived, designed, and developed in accordance with sound rules and proper minimum standards. The purpose and intent, therefore, of this Article is to insure or secure:

- (1) The establishment of standards for site design which will encourage the development of sound and stable areas within the City.
- (2) Installation to prescribed standards by the land developer of those required improvements which ought not to become a charge on the citizens and taxpayers of already existing areas.
- (3) The adequate and efficient supply of utilities, streets and services to new land developments.
- (4) The prevention of traffic hazards and congestion which result from narrow or poorly aligned streets and/or from excessive ingress and egress points along major traffic

arteries, and the provision of safe and convenient traffic circulation, both vehicular and pedestrian, in new land development.

(5) Safety from fire, panic, and other dangers, to promote health and the general welfare.

(6) To minimize flooding hazards and insure proper water management.

(7) To coordinate land development in accordance with orderly physical patterns and comprehensive plans and policies adopted by the City.

(8) The establishment of regulations for site development which are the counterpart to the subdivision regulations established by the City.

(9) To help protect the natural and scenic resources of the City.

(10) To serve as one of the several instruments of land use management authorized by the West Virginia Legislature.

(c) Applicability. Site plan review is required for any new construction of any building or structure and for any renovation of any building or structure in connection with a change in the use of such building or structure. Projects involving land development without the construction of structures, such as parking lots and site excavation, or filling that exceed one hundred (100) cubic yards of material, are subject to the provisions of this Article in addition to the Grading Requirements of Article 1741, the Stormwater Management and Surface Water Discharge Control provisions of Article 929, and other applicable law. A change in the use of a building or structure that does not involve construction or renovation is not subject to site plan review but remains subject to applicable requirements of the Planning and Zoning Code. Renovation of a building or structure that does not change the use of a structure in a manner that alters the requirements of the Planning and Zoning Code (such as, but not limited to, setback, fenestration, minimum parking, or landscaping) is not subject to site plan review but remains subject to applicable requirements of the Planning and Zoning Code.

Sec. 1385.06 - Type I: Administrative review of simple site plans.

(a) All applications for permits for single family residential and two-family residential primary and secondary structures shall be accompanied by the following:

(1) A site plan drawn to scale, that includes the following for the use of the Planning Director:

- a.The actual dimensions, size, square footage, and shape of the lot to be built upon;
- b.The exact sizes and locations on the lot of existing structures, if any;
- c.The location(s), square footage(s), and dimensions of all proposed principal, accessory, and/or temporary structure(s) and/or alteration(s);
- d.The location of the lot with respect to adjacent rights-of-way and easements;
- e.The existing and proposed uses of the structure(s) and land;
- f.The location and dimensions of off-street parking and means of ingress and egress for such space;
- g.Height of all structures;
- h.Setbacks;
- i.Grading plan;
- j.Stormwater management plan;

- k. Erosion and sediment control plan; and
- l. Signature of applicant.

(b) All applications for permits for Accessory Dwelling Units (ADUs) shall be subject to Type I site plan review, as modified by this Subsection (b). The Director, or designee, shall record the date a complete application is submitted and shall approve or deny the application within 14 calendar days of the application date, or the next business day thereafter. If no decision is rendered within that time period, the application is deemed approved.

Sec. 1385.07. - Type II: Administrative review of detailed site plans.

(a) All applications for permits for non-residential, multi-family structures, and temporary uses that do not constitute a development of significant impact (DSI), shall be accompanied by the following:

(1) A site plan (three copies), drawn to scale, that includes the following for the use of the ~~Planning~~ Director:

- a. The actual dimensions, size, square footage, and shape of the lot to be built upon as shown on an actual survey by a registered design professional licensed by the State of West Virginia and as authorized by West Virginia State law, said survey to be provided by the applicant;
- b. The exact sizes and locations on the lot of existing structures, if any;
- c. The location(s), square footage(s), and dimensions of all proposed principal, accessory, and/or temporary structure(s) and/or alteration(s);
- d. The location of the lot with respect to adjacent rights-of-way;
- e. The existing and proposed uses of the structure(s) and land;
- f. The number of employees, families, housekeeping units, bedrooms, or rental units the structure is designed to accommodate;
- g. The location and dimensions of off-street parking and means of ingress and egress for such space;
- h. Height of all structures;
- i. The clear zone for structures similar to silos, grain bins, windmills, chimneys, stacks, spires, flagpole, skylights, derricks, conveyors, cooling towers, observation towers, water tanks, telecommunication facilities, etc. in excess of 50 feet in height;
- j. Setbacks;
- k. Buffer yard and screening, if applicable;
- l. Location of garbage collection area and screening;
- m. Location of existing and/or proposed signage;
- n. Layout of all internal roadways;
- o. Location and size of stormwater management facilities;
- p. Utility lines and easements;
- q. Grading plan;
- r. Erosion and sediment control plan; and
- s. Signature of applicant.

(2) Drainage plan and drainage calculations that bear the name, address, signature and seal of a registered professional engineer, with floodplain zones clearly denoted, a typical of all swales, and a design of the drop inlets;

(3) If applicable, design of stormwater management facility and drainage calculations that bear the name, address, and seal of a registered design professional licensed by the State of West Virginia and as authorized by West Virginia State law and that meet the requirements of this article, the City's stormwater management ordinance and all other applicable local, State and Federal regulations;

(4) Parking and landscaping plan;

(5) Sign plan;

(6) Approved West Virginia Division of Highways access permit, if applicable;

(7) Sediment and erosion control plan as approved by the West Virginia Department of Environmental Protection, the City of Morgantown, and the Morgantown Utility Board;

(8) Any other such information concerning the lot or neighboring lots as may be required by the ~~Planning~~ Director to determine conformance with, and provide for the enforcement of, this article; where deemed necessary, the ~~Planning~~ Director may require that in the case of accessory structures or minor additions, all dimensions shown on plans relating to the size of the lot and the location of the structure(s) thereon be based on an actual survey by a registered design professional licensed by the State of West Virginia and as authorized by West Virginia State law, said survey to be provided by the applicant;

(b) No site plan shall be accepted unless it is complete and is verified as to the correctness of information given by the signature of the applicant attesting thereto.

(c) Site plans shall be reviewed by an AICP certified planner or designee thereof, and such reviews may include other agencies that the City believes to have a direct or indirect interest in the development site.

(d) Site plans approved by the ~~Planning~~ Director authorize only the use, arrangement, and construction set forth in such approved site plans and no other use, arrangement or construction. Furthermore, the approval of a site plan shall not be construed to be approval of any violation of the provisions of this article nor of other applicable law. The issuance of a building permit by the City based upon a site plans approved pursuant to this Section ~~given approval by the Planning Director~~ shall not prevent the City from thereafter requiring the correction of errors in said site plans or from preventing operations from being carried on thereunder when in violation of applicable law, rule, or regulation ~~with this article~~. Site plan approval does not eliminate the need to obtain an approved building permit and the applicant's responsibility to meet all other requirements established by local, State and Federal laws, rules, and regulations.

(e) One copy of the site plan submitted for a permit as required in subsection (c) above for the ~~Planning~~ Department shall be returned to the applicant after the ~~Planning~~ Director has marked such copy as either approved or disapproved as to the provisions of this article and attested to same by his signature on such copy. The original, similarly marked, shall be retained by the ~~Planning~~ Director.

Section 3. Repeal, Savings, Severability.

Any section of this Code repealed or modified by a subsequent ordinance will continue in force until the effective date of the repealing ordinance.

The repeal or modification of any part of this Code does not affect any existing right acquired, or liability or obligation incurred, under the code sections amended or repealed unless the modifying ordinance expressly so provides. Any repealed or modified part of this Code will remain in force for the purpose of sustaining any proper legal proceedings and prosecutions related to the enforcement of such right or liability brought prior to the repeal or modification.

The repeal of any repealing ordinance, clause, or provision does not revive any former ordinance, clause, or provision unless expressly provided by ordinance.

If any provision of this Ordinance, or the application of this Ordinance to any person or circumstance, is held invalid by a court of competent jurisdiction or other entity or agency having jurisdiction to make such determination, the remainder of this Ordinance and the application to other persons or circumstances remain in effect.

Section 4. Effective date; application. This ordinance shall be effective upon adoption. This Ordinance does not affect rights, duties, or liabilities that matured, penalties that were incurred, and proceedings that were begun, before its effective date. The law remains in force for the purpose of sustaining any proper action or prosecution for the enforcement of the right, penalty, forfeiture or liability.

Section 5. Recording of ordinance. The City Clerk is directed to obtain all signatures required by the form of Ordinance adopted and maintain an executed original ordinance with the official records of the City of Morgantown, to be maintained, preserved, and accessed in accordance with the laws of the State of West Virginia and the City of Morgantown, and to take the following additional actions: Deliver a copy of the adopted ordinance to the Director of Development Services.

Section 6. Notice of Public Hearing (Class II-0).

The City Clerk shall cause to be published a notice of proposed adoption of this Ordinance as a Class II-0 legal advertisement in a qualified newspaper of general circulation in the City of Morgantown, and said notice shall state that this Ordinance has been introduced, the title of the proposed ordinance, the places where a copy of this ordinance may be inspected by the public, and that any person interested may appear before the Morgantown City Council at a public hearing on [Meeting Date], at 7:00 p.m., which date is not less than thirty (30) days after the date of the last publication of the notice, and present any comment or protest thereto, following which hearing, Council shall take such action as it shall deem proper. Copies of this Ordinance shall be available to the public for inspection at the office of the City Clerk, City of Morgantown, Morgantown, West Virginia.

FIRST READING: _____

SECOND READING: _____

ADOPTED: _____

FILED: _____

Mayor

City Clerk