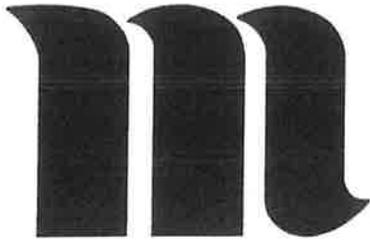


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OFFICE OF CITY MANAGER

The City of Morgantown

389 SPRUCE STREET
MORGANTOWN, WEST VIRGINIA 26505
(304) 284-7405

February 20, 2018

Proposed Fiscal Year 2018--2019 Manager's Message

The enclosed budget document outlines a plan for the proposed City of Morgantown budget for fiscal year 2018-2019 which will begin on July 1, 2018. This budget message presents an overview of the budget and the overall financial condition of the City. The budget is a planning document with the most feasible projections of the upcoming year's revenues, expenditures, inter-fund transfers, and fund balance amounts. This budget continues the City's mission of providing quality services with the limits of fiscal responsibility.

I want to acknowledge the work of the department directors who continue to find ways to improve operational efficiency and the quality of service. Also, I appreciate the time and effort of Finance Director Jim Goff and Executive Secretary Carol Allen for their tireless work on the budget spreadsheets and compilation of the document.

In brief executive summary, the budget can be best capsulated by the following:

- The total spending plan is at \$35.3 million with a projected \$2,500,000 carryover and \$61,129.56 contingency fund. This represents a 6.42% increase in comparison to the budget plan presented for this time last year.
- The Safe Streets and Safe Community Municipal Fee, that was first implemented in January 1, 2016, is expected to continue in its third year generating approximately \$4.5 million for a full year of collection (of this amount, approximately \$2.4 million will be allocated to the vehicle replacement program and the street improvement projects funded from the Capital Escrow Fund).
- The contribution to the Fire and Police Pension Funds is \$2.2 million and this represents a 38% increase over the proposed budget from the previous year.
- Staffing changes increase 16 new full-time positions and two part-time positions in this year's budget. This includes twelve (12) new Firefighters made possible through the Staffing for Adequate Fire and Emergency Response (SAFER), one (1) Cultural Programs Development Director (associated with the Hazel Ruby McQuain Amphitheater and Metropolitan Theater), one (1) Geographic Information Systems (GIS) Analyst, one (1) Residential Housing Inspector, one (1) Secretary III (shared between Human Resources and Finance Departments) and one (1) Part-Time Forester/Arborist as well as one (1) Part-Time Laborer (Urban Landscapes) in this year's budget.
- Employee salaries for the City workforce includes a 3.0% Cost of Living Adjustment (COLA) at an approximate cost of \$375,000. This increase is based on the most recent information of the Consumer Price Index (CPI) for the 12 months ending December 31, 2017.

- In addition to the January 1, 2018 health insurance renewal increase of 16.7%, staff is budgeting another health insurance increase of 5% for the January 1, 2018 renewal. As a result of these increases, the budget reflects an additional \$215,000 in health insurance related costs.

Major Expenditure Priorities and Drivers

The FY 2019 Proposed Budget takes steps that preserves high-quality City services, add to or enhances the services the City is already providing, all the while considering long term sustainability and efficiencies as several items are recommended for City Council consideration. There is also strong alignment with the City’s 2017-2019 Strategic Plan as shown by the goal icons seen through this message.

City Strategic Goals Key:

 ATTRACTIVE AMENITIES	<p>Explore new and enhanced amenities that focus on riverfront advantage, arts and culture, family friendly recreation, and preserving green spaces.</p>	 COOPERATIVE RELATIONSHIPS	<p>Develop strong and lasting relationships with community stakeholders that are built on an equitable, sustainable and collaborative share of resources.</p>
 EXCELLENT CITY SERVICES	<p>Maintain quality public services that promote ethical behavior, utilize emerging technologies, and increase optimization.</p>	 QUALITY DEVELOPMENT	<p>Encourage infill redevelopment and expansion of the airport to promote commerce and economic development.</p>
 FISCAL STABILITY	<p>Discover sound practices for sustainable funding, cost recovery for services, new grant opportunities and added revenue sources to adequately fund a robust municipal operation.</p>	 TRANSPORTATION & INFRASTRUCTURE	<p>Develop an efficient transportation system that promotes alternative modes, integrates pedestrians and increases safety for all forms of traffic (motorized and non-motorized).</p>
 VIBRANT DOWNTOWN	<p>Encourage and explore new downtown development, businesses, and activities that create a memorable experience.</p>	 ANNEXATION	<p>Expand the borders to reflect the true identity of the community and provide access to City services to underserved population centers and clusters.</p>
 ATTAINABLE HOUSING	<p>Strive to expand affordable housing options in the community through inclusive accessibility to all.</p>		

Attractive Amenities



ATTRACTIVE AMENITIES

- Begin the construction and renovation to the Hazel Ruby McQuain Amphitheater and Riverfront Park through a **\$4.1 million** grant from the Hazel Ruby McQuain Charitable Trust. The project includes the construction of large scale improvements to a waterfront area needed to accommodate a new passenger riverboat service.
- Create a new department director position, Cultural Programs Development Director, with the responsibility to direct and oversee the operations of the City's entertainment venues and facilities: Metropolitan Theater and Hazel Ruby McQuain Amphitheater.
- Fund existing chillers at the Morgantown Ice Arena through an additional funding of **\$98,000**, through the Capital Escrow Fund, enabling BOPARC to concentrate efforts and resources to the future upgrades at the ice rink.

Cooperative Relationships



COOPERATIVE RELATIONSHIPS

- Maintain "town-gown" relations with West Virginia University continued **\$100,000** to the Sunnyside Up (Campus Neighborhood Revitalization Corporation.) The organization was created to assist or engage in developing, designing, financing and implementing urban land use plans designed to eliminate blight, improve conditions, and prevent future deterioration in the neighborhoods surrounding WVU.
- Increased funding of **\$5,000** for the Morgantown Sister Cities Commission for the annual operating expenses including Youth Incentives and attending International Conference and for hosting Sister Cities delegation from Xuzhou, China and Guanajuato, Mexico.
- New funding for a cooperative study conducted through WVU's Safe Community's initiative and the University's School of Health Policy, Management & Leadership. This local grant match of **\$9,804** will help leverage additional funding for a study to expand opportunities for underserved groups to participate in the decision-making process for transportation.

Excellent City Services



EXCELLENT CITY SERVICES

- Create a new residential inspector position, in the Code Enforcement Department. Not only will this help with the backlog of building permit inspections, current code enforcement staff can devote a greater amount of time to compliance checks, problem solving and addressing code violations.
- New funding, in the amount of **\$200,000** through the Capital Escrow Fund, for critically needed Information Technology computer servers, equipment, network upgrades and security, and new workstations.



FISCAL STABILITY

- New funding of **\$12,500**, from the Capital Escrow Fund, for the implementation of the assessment recommendation from the City's Green Team – Energy Assessment Report. This include numbers building upgrades, adjustments and replacement of electrical components, sensors, lighting and other energy saving components.
- Creating a new position assigned jointly to the Finance and Human Resources Department with the intent of freeing up staff to concentrate on developing methods to ensure fees and charges are calculated and collected correctly.



TRANSPORTATION & INFRASTRUCTURE

Transportation & Infrastructure

- The Development Service Department will be overseeing new funding, **\$75,000** from Capital Escrow Fund, to rewrite the Subdivision Code. This will include the elements needed for the proposed Complete Street Ordinance aimed at removing roadblocks to alternative forms of transportation.
- The Municipal Service Fee will generate sufficient funds for **\$1.8 million** in paving and road improvement projects. Later this year, the Morgantown Monongalia Metropolitan Planning Organization will be updating the 2010 Morgantown Pedestrian Safety Plan. This plan will provide guidance on future investment in pedestrian infrastructure and improving the existing pedestrian environment to create a more walkable and healthy community.



QUALITY DEVELOPMENT

Quality Development

- The Morgantown Municipal Airport (MGW) is fully committed to extending the length of Runway 18-36 from 5,199 feet to 6,200 feet and this is furthered through a proposed **\$831,000** through the Capital Escrow Fund. The runway extension project is viewed as necessary for the airport to provide capabilities that are consistent with the growth of the local economy and for attracting and retaining business growth opportunities in Morgantown.



VIBRANT DOWNTOWN

Vibrant Downtown

- Increased funding, in the amount of **\$20,000** through the Capital Escrow Fund, is slated to support the Façade Improvement Program through Main Street Morgantown. This is part of many efforts underway to help promote infill of vacant spaces and facilitate private investment in downtown.



ANNEXATION

Annexation

- The current annexation study will aid in the design, adoption, and implementation of the blueprint for prosperity and boarder expansion. This is necessary for the needed analysis and support for evaluating the targeted areas. Funds have been set aside in the Capital Escrow Fund and this will likely be a multi-fiscal year project.

Attainable Housing



ATTAINABLE HOUSING

- Proposed funds, in the amount of **\$25,000**, have been included in the City Manager's budget to hire a consultant to conduct an Affordable Housing Study. The consultant will be tasked with a data-based process to determine the current and future housing needs in the City of Morgantown. The anticipated recommendation will address current and future housing gaps in the City. The final report will include actionable steps for the City as well as important stakeholders.

Fiscal Condition

The current fiscal year (FY 2018) is expected to meet budgeted expectations which will continue to provide a solid framework for the FY 2019 budget year. When looking at the projected FY 2018 budget as compared to the FY 2019 budget, regular Business & Occupation (B&O) Taxes reflect a decrease and Fire Fees also reflect a decline of approximately 4.1% while B&O Construction Taxes reflect an increase based on new large projects over \$5 million beginning in the upcoming year. As shown in Figure 1, the FY 2019 total budget anticipates a continuation, and stabilization, of the general and capital revenues. This funding level is made possible through the Safe Streets and Safe Community Municipal Service Fee. A portion of those funds are included in the Capital Escrow Fund to continue the City's initiative to improve streets and to add, retain, recruit and equip the Police Department and Public Works Department.

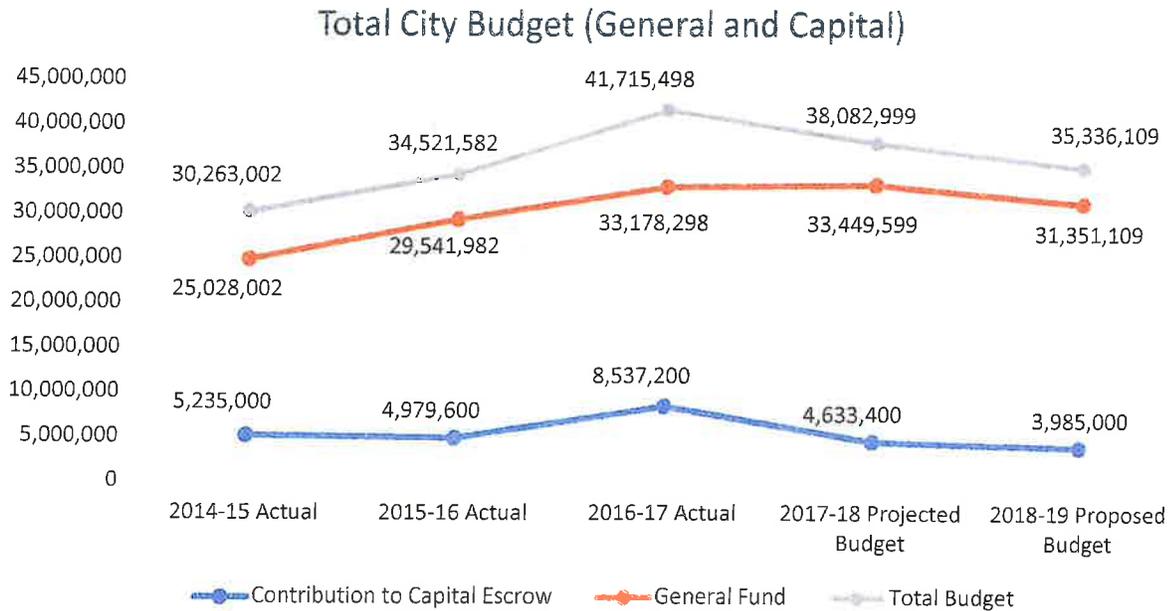


Figure 1. Total budgets across five years, and the general and capital totals that make up the total budget

A closer analysis into the revenues that establish the General and Capital budget is seen in Figure 2. This includes the major taxes collected by the City to maintain the operations and general services including Business and Occupation Tax, Property Tax, Hotel/Motel Tax and Liquor Tax. Over the last dozen years or so, these taxes remain relatively flat or had a slight increase until recently. For instance, the total change in the Business and Occupation Tax collections from FY 2009 to FY 2014 increased by 4.7 percent. Since 2014, a 23 percent increase is expected provided the projected B&O revenues are fairly reflected.

Business and Occupation Taxes on construction are mainly used for one-time capital projects because it is dependent on how many large (over \$5 million projects) construction projects are taking place. This revenue fluctuates drastically from a high of \$6.5 million in FY 2015 to a low of \$1.3 million for the current FY 2018. All projects less than \$5 million are included in the normal Business and Occupation Tax category under the Contractor classification.

Major City Tax Revenues

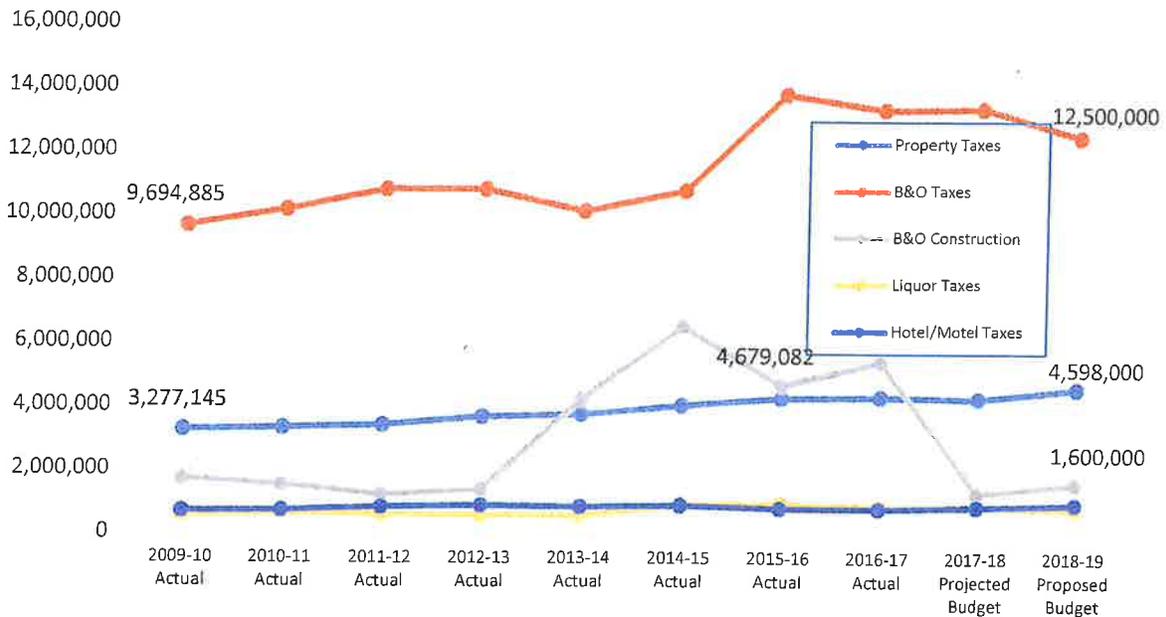


Figure 2. Major Tax Revenues in Morgantown over ten years

Figure 3 gives a glimpse of the two major fees that are collected by the City to maintain services. The Municipal Fire Fee is expected to pay for the majority of the City’s Fire services. Shown are subdivisions of the Fire Fee that demonstrate the residential component of the fees has generated slightly more fire service revenue than tax-exempt organizations and commercial businesses. Due to the auditing of square footages on multiple tax-exempt properties, these fees are projected to keep pace with residential fees in FY 2019. In FY 2018 and FY 2019, Fire Fees are expected to cover approximately 60% and 55% of Fire Department costs, respectively. As additional buildings are constructed and expanded in the City, Fire Fees will increase and this percentage should also increase.

Major Service Fee Revenues

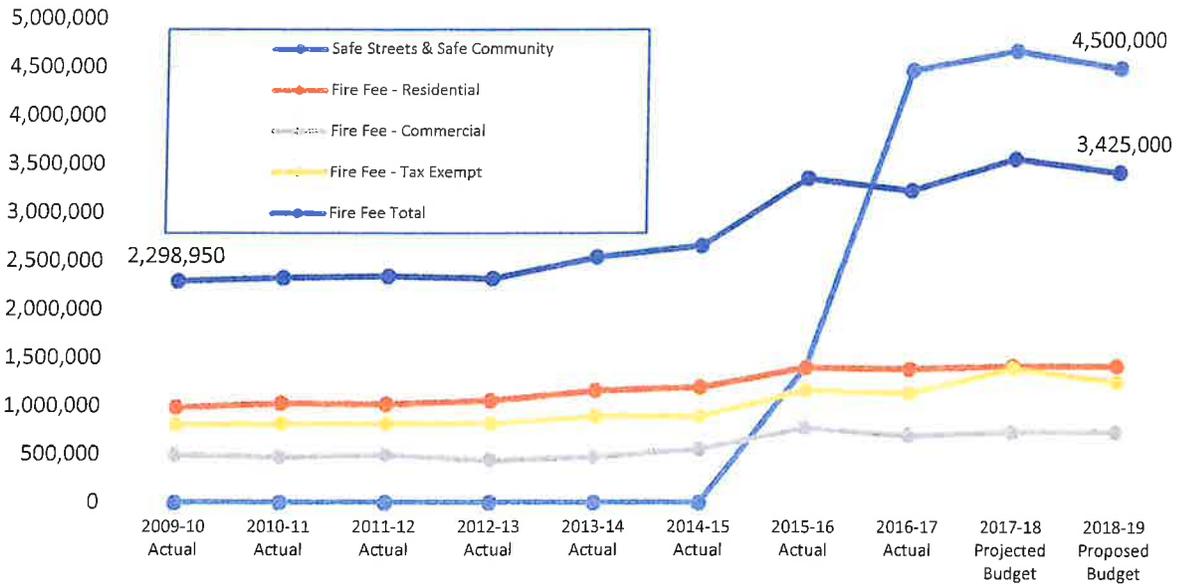


Figure 3. Major Fee Revenues in Morgantown over ten years

Through the assistance of the Bureau of Business & Economic Research at West Virginia University, the City has gained an estimate for each class of the Business and Occupation taxes for the next four years. Although the construction is not accounted for separately, the contracting numbers for upcoming fiscal years were based on the assumption of the following: \$152 million for WVU Medicine’s Children’s Hospital Project, \$80 million for the Business & Economics Building, \$7 million for Hodges Hall rehabilitation, \$25 million for the Mileground road bond improvement within the City, \$5 million for Hazel Ruby McQuain Riverfront Park, Sunnyside Up \$9 million, \$25 million for Morgantown Municipal Airport runway extension and association and \$16 million for planned WVU Medicine parking garage. The economist left some additional projections to include possible infrastructure activity that could be associated with the road bond passage. The estimated figures are shown on Table 1 on the following page.

	FY2015	FY2016	FY2017	FY2018*	FY2019*	FY2020*	FY2021*	FY2022*
Amusement	\$ 6,529	\$ 8,076	\$ 6,297	\$ 5,982	\$ 6,192	\$ 6,377	\$ 6,524	\$ 6,646
% change		23.7%	-22.0%	-5.0%	3.5%	3.0%	2.3%	1.9%
Banking	746,483	734,318	719,584	719,725	729,110	734,343	740,175	745,891
% change		-1.6%	-2.0%	0.0%	1.3%	0.7%	0.8%	0.8%
Contracting	8,022,111	9,233,419	7,413,559	5,073,365	5,591,807	6,491,330	6,946,795	6,691,382
% change		15.1%	-19.7%	-31.6%	10.2%	16.1%	7.0%	-3.7%
Manufacturing	169,947	162,644	157,034	159,304	153,473	151,196	149,813	148,459
% change		-4.3%	-3.4%	1.4%	-3.7%	-1.5%	-0.9%	-0.9%
Public Service/Utility	1,476,266	1,512,493	1,649,798	1,671,686	1,705,312	1,750,242	1,799,504	1,848,776
% change		2.5%	9.1%	1.3%	2.0%	2.6%	2.8%	2.7%
Rental	913,025	1,026,941	1,049,812	1,088,838	1,106,641	1,135,571	1,151,122	1,166,699
% change		12.5%	2.2%	3.7%	1.6%	2.6%	1.4%	1.4%
Retail/Reg Sales	2,950,488	3,004,534	3,440,887	3,205,582	3,266,465	3,294,723	3,319,310	3,322,704
% change		1.8%	14.5%	-6.8%	1.9%	0.9%	0.7%	0.1%
Services	1,894,813	3,231,788	3,448,970	3,203,982	3,304,646	3,335,047	3,366,714	3,389,699
% change		70.6%	6.7%	-7.1%	3.1%	0.9%	0.9%	0.7%
Wholesale	372,085	388,508	452,155	433,501	450,313	462,041	470,995	477,419
% change		4.4%	16.4%	-4.1%	3.9%	2.6%	1.9%	1.4%
Total	\$ 16,551,747	\$ 19,302,722	\$ 18,338,097	\$ 15,561,966	\$ 16,313,958	\$ 17,360,869	\$ 17,950,952	\$ 17,797,676
% change		16.6%	-5.0%	-15.1%	4.8%	6.4%	3.4%	-0.9%

Table 1. Projection of B&O Tax Collections – FY 2019 to FY 2022

*Note: Projections are calculated on a cash basis. The City's annual revenues are presented on a modified accrual basis. Timing of large project B&O Contracting revenue impacts FY 2019 projections. The City's FY 2019 budget is presented utilizing a conservative approach towards B&O tax revenues totaling \$14.1mm in the proposed budget with \$1.6mm projected for large projects.

Continuing again in FY 2019, the Safe Streets and Safe Community Municipal Fee will maintain a \$1.8 million budget for street improvement projects funded from the Capital Escrow Fund. In the past, the B&O construction taxes were the only source of funding for street improvements and fluctuations in construction limited street improvements. Table 2 shows the total breakdown of the revenue that is included in the FY 2017, FY 2018 and FY 2019 budgets and its uses. Since the MSF fees adoption, some of the larger things the City has been able to accomplish in FY 2016 through FY 2018 are the completion of approximately \$4.5 million dollars in street paving, the hiring of ten additional police officers, the payment of retention pay increases to minimize police turnover and training costs, the hiring of five additional Public Works personnel, the purchase of fourteen new police vehicles, the purchase of new paving equipment and a street sweeper, the purchase of three new pickup trucks and the purchase of two new plow trucks.

Impact	Fund	2016-17 Actual Allocation	2017-18 Projected Budget	2018-19 Proposed Budget
Street Improvements	Capital Escrow	\$ 1,969,710	\$ 2,059,200	\$ 1,800,000
Street Dept. Personnel	General Fund	313,363	327,600	585,000
Street Dept. Equipment	Capital Escrow	402,895	421,200	270,000
Police Dept. Personnel	General Fund	1,342,984	1,404,000	1,530,000
Police Dept. Equipment	Capital Escrow	447,661	468,000	315,000
Total		\$ 4,476,613	\$ 4,680,000	\$ 4,500,000

Table 2. Safe Street and Safe Community Municipal Service Fee Breakdown

As you can see from Figure 4, City operational costs (yellow line) and Personnel costs (blue line) have increased slowly for the years leading up to FY 2016. As continued from previous years, both Personnel and Operations show increases due to the Safe Streets and Safe Community Municipal Fee. The Personnel increase in FY 2019 (aside from staffing increases) includes a Cost of Living Adjustment (COLA) of approximately \$375,000, which if approved will provide staff their fourth COLA increase in the last seven years. The COLA is funded from the General Fund, unless positions are created from funds received from the Municipal Service Fee. As noted previously, health insurance related cost increases are also driving Personnel costs higher.

Non-operational costs (gray line) include capital purchases, projects such as paving, contributions to the Morgantown Library, Mountain Line Transit, and BOPARC as well as contributions to other non-profit organizations. Debt service (orange line) is also shown separately to highlight the low amount of debt the City holds.

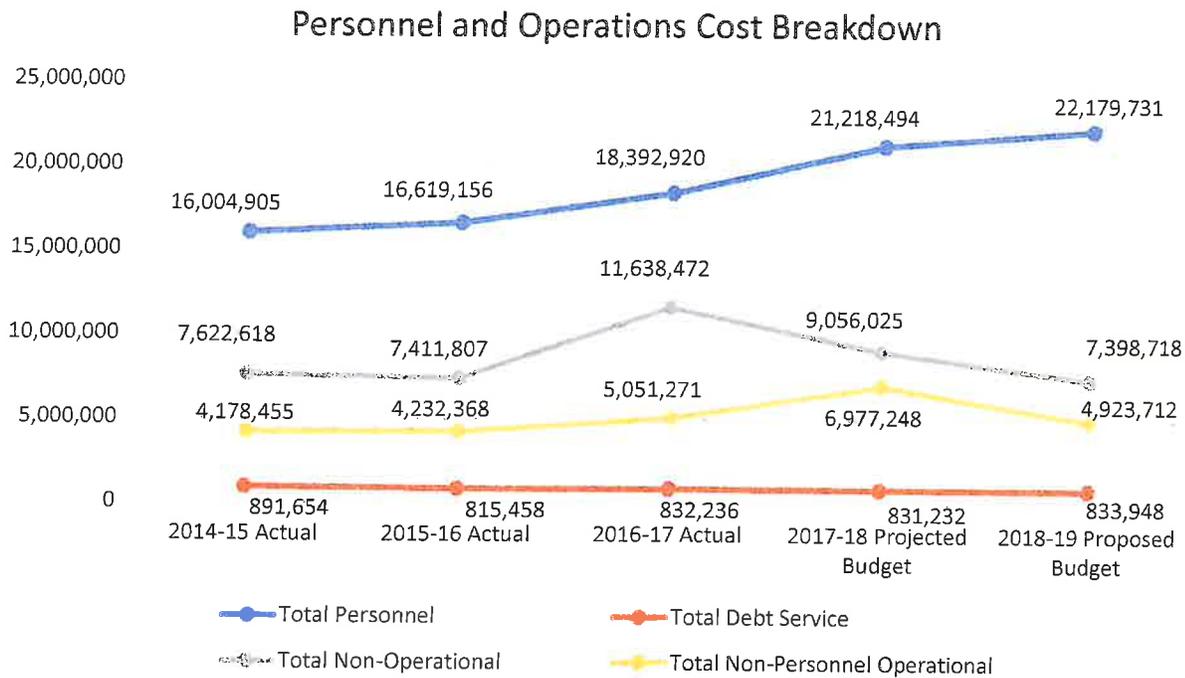


Figure 4. Personnel and Operational Costs

FY 2019 BUDGET BY SERVICE TYPE

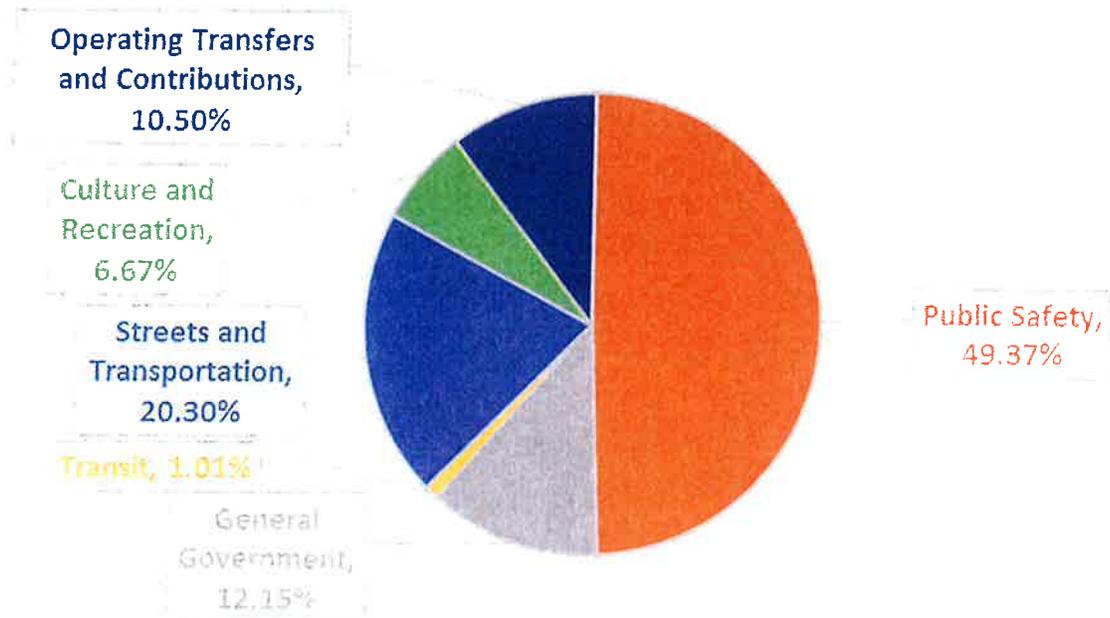


Figure 5. Percentage Cost Services breakdown

Figure 5 shows the percentage of the cost breakdown on the service category for the upcoming fiscal year. Police, Fire and Public Works make up the bulk of the City cost (70 %). Revenues dedicated to specific services have helped to direct funding to the necessary services that need to be improved.

Above all other recommendations, staff often generate the best ideas of saving money and spending public dollars wisely. This coupled with the desire to meeting City Council goals and department initiatives will make the City of Morgantown a strong, vibrant community.

I look forward to our dialogue on this important budget process.

Sincerely,

Paul J. Brake, ICMA-CM, CEcD
City Manager

MORGANTOWN

GENERAL FUND REVENUES & EXPENDITURES

Budget
2018-2019

GENERAL FUND

Summary Revenue Budget

Description	2017 Actual Amount	2018 Projected Budget	2018 Actual Amount as of 1/31/18	2019 Department Request
Taxes	\$26,595,784	\$22,337,687	\$13,690,219	\$22,213,500
Licenses and Permits	\$378,736	\$312,600	\$204,402	\$442,095
Intergovernmental	\$285,217	\$504,255	\$117,550	\$1,094,149
Charges for Services	\$7,698,211	\$8,233,000	\$5,802,371	\$7,925,025
Interfund Charges	\$24,400	\$24,400	\$0	\$30,000
Fines and Forfeitures	\$712,007	\$620,000	\$381,709	\$650,000
Miscellaneous	\$560,004	\$443,615	\$153,663	\$456,340
Other Financial Source	\$18,345	\$31,442	\$10,846	\$25,000
Balance 7/1	\$5,442,794	\$5,576,000	\$0	\$2,500,000
REVENUES Total	\$41,715,498	\$38,082,999	\$20,360,760	\$35,336,109

GENERAL FUND

Revenue Budget

Account Number	Account Description	2017 Actual Amount	2018 Amended Budget	2018 Actual Amount as of 1/31/18	2019 Department Request
Fund: 001 - General Fund					
REVENUES					
RE01 - Taxes					
301.01	Property Tax Current Year	4,005,619.49	4,008,387.00	2,781,926.78	4,309,972.00
301.02	Property Tax Prior Year	238,045.28	204,000.00	308,172.97	210,028.00
301.06	Property Tax Supplemental	52,003.54	40,000.00	39,892.41	46,000.00
302.00	Tax Penalty & Interest & Publication Fees	32,434.03	30,000.00	29,129.89	32,000.00
303.00	Gas & Oil Severance Tax	41,185.93	40,000.00	38,919.26	40,000.00
304.01	Excise Tax Electric	568,962.74	490,000.00	284,249.81	550,000.00
304.02	Excise Tax Gas	154,389.60	140,000.00	44,841.89	162,000.00
304.03	Excise Tax MUB	179,783.24	160,000.00	96,699.86	180,000.00
304.04	Excise Tax Phone	147,549.76	125,000.00	111,505.74	140,000.00
304.05	Excise Tax MC/GB Hauler	43,423.55	44,000.00	21,995.16	45,000.00
305.00	Business & Occupation Tax	13,350,762.26	13,400,000.00	6,503,268.46	12,500,000.00
305.01	Business & Occupation Tax B&O Construction	5,440,838.67	1,300,000.00	2,084,907.90	1,600,000.00
306.00	Wine & Liquor Tax	879,484.75	875,000.00	366,066.87	800,000.00
307.00	Animal Control Tax	4,036.50	5,000.00	3,334.50	4,000.00
308.00	Hotel Occupancy Tax	818,175.51	880,000.00	548,852.91	960,000.00
309.00	Amusement Tax	15,364.04	10,000.00	2,333.07	10,000.00
314.00	Video Lottery	95,696.63	90,000.00	49,794.91	90,000.00
328.00	Franchise Fees CATV Franchise Agreement Fees	3,327.00	2,300.00	2,531.25	2,500.00
328.01	Franchise Fees Franchise Agreement Fees	392,197.04	390,000.00	284,589.48	390,000.00
330.00	IRP Fees	120,076.62	90,000.00	81,606.01	130,000.00
376.00	Gaming Income	12,427.75	14,000.00	5,599.88	12,000.00
Account Classification Total: RE01 - Taxes		\$26,595,783.93	\$22,337,687.00	\$13,690,219.01	\$22,213,500.00
RE02 - License and Permits					
325.00	Licenses Business License Fees	79,498.75	66,000.00	37,104.50	117,000.00
325.01	Licenses Contractor License Fees	102,333.00	80,000.00	38,215.00	85,000.00
326.00	Building Permit Fees	193,010.87	165,000.00	126,094.41	237,095.00
327.00	Permits Miscellaneous	1,505.00	1,300.00	2,000.00	2,000.00
327.01	Permits Sign Fees	2,388.50	300.00	988.00	1,000.00
Account Classification Total: RE02 - License and Permits		\$378,736.12	\$312,600.00	\$204,401.91	\$442,095.00
RE03 - Intergovernmental					
365.01	Federal Grants Police Personnel	86,617.46	78,000.00	72,352.38	187,400.00
365.02	Federal Grants Police Equip/Mater	5,562.00	56,000.00	1,992.00	95,000.00
365.03	Federal Grants Fire Department	55,000.00	344,525.00	0.00	739,049.00
367.00	Other Grants - TSA	14,240.00	0.00	18,980.00	25,900.00
368.00	Contrib Other Entities	14,529.96	14,530.00	8,628.39	0.00
369.002	Contrib Other Funds - Coal Servance Fund	67,500.00	0.00	0.00	0.00
369.900	Contrib Other Funds - TIF	11,200.00	11,200.00	0.00	16,800.00
371.00	Payment in Lieu of Taxes PILOT	30,567.90	0.00	15,597.57	30,000.00
Account Classification Total: RE03 - Intergovernmental		\$285,217.32	\$504,255.00	\$117,550.34	\$1,094,149.00

GENERAL FUND

Revenue Budget

Account Number	Account Description	2017 Actual Amount	2018 Amended Budget	2018 Actual Amount as of 1/31/18	2019 Department Request
<i>RE04 - Charges for Services</i>					
329.02	Inspection Fees Housing	55,680.00	55,000.00	32,989.80	70,000.00
329.03	Inspection Fees Site Plan Review	6,055.00	7,000.00	2,705.00	7,000.00
	Inspection Fees Miscellaneous	0.00	0.00	0.00	7,025.00
	Fire Plan Review Fees	0.00	0.00	0.00	15,000.00
341.00	Municipal Service Fees User Fee	4,476,612.93	4,680,000.00	2,448,308.36	4,500,000.00
352.01	Fire Protection Fees Residential	1,394,193.08	1,425,000.00	1,433,625.55	1,425,000.00
352.02	Fire Protection Fees Commercial	700,628.70	740,000.00	747,894.79	740,000.00
352.03	Fire Protection Fees Tax Exempt	1,142,921.57	1,400,000.00	1,268,382.13	1,260,000.00
352.05	Fire Protection Fees Penalty	34,362.15	25,000.00	(7,592.19)	25,000.00
352.06	Fire Protection Fees Discount	(67,342.40)	(100,000.00)	(124,922.74)	(125,000.00)
352.07	Fire Protection Fees Adjustment	(47,139.90)	0.00	0.00	0.00
352.08	Fire Protection Fees Fire Alarm Monitor Fees	2,240.00	1,000.00	980.00	1,000.00
		\$7,698,211.13	\$8,233,000.00	\$5,802,370.70	\$7,925,025.00
<i>RE05 - Interfund Charges</i>					
370.403	Charges to Other Funds Administrative Fees-Airport	10,000.00	10,000.00	0.00	10,000.00
370.406	Charges to Other Funds Admin Fees-Parking Authority	14,400.00	14,400.00	0.00	20,000.00
		\$24,400.00	\$24,400.00	\$0.00	\$30,000.00
<i>RE06 - Fines and Forfeitures</i>					
320.00	Fines & Fees & Court Costs	712,006.62	620,000.00	381,709.34	650,000.00
		\$712,006.62	\$620,000.00	\$381,709.34	\$650,000.00
<i>RE07 - Miscellaneous</i>					
345.00	Rents & Other Rents	12,663.33	12,000.00	3,500.00	12,000.00
380.00	Interest Earned Investments	35,535.10	25,000.00	14,317.81	25,000.00
381.01	Reimbursements Mon County Fuel Reimbursement	131,093.50	200,315.00	79,619.05	140,000.00
382.01	Refunds & Rebates PCard Rebate	6,314.19	0.00	15,071.87	30,000.00
383.00	Sale of Fixed Assets	40,295.00	2,000.00	682.00	2,000.00
386.00	Insurance Claims	10,532.70	11,700.00	700.00	10,000.00
389.00	Accident Reports	8,801.00	8,700.00	5,437.00	8,500.00
399.00	Miscellaneous - Other	42,949.96	10,000.00	6,629.87	10,000.00
399.02	Miscellaneous - Prior Year Balance	0.00	5,576,000.00	0.00	2,500,000.00
399.04	Miscellaneous - Bad Check Charges	60.00	100.00	89.00	100.00
399.412	Miscellaneous - City Manager	0.00	0.00	13,770.00	27,540.00
399.436	Miscellaneous - Code Enforcement	210.00	500.00	90.00	200.00
399.700	Miscellaneous - Police Dept.	244,061.69	150,000.00	11,132.79	170,000.00
399.706	Miscellaneous - Fire Dept.	26,877.07	17,300.00	2,335.73	20,000.00
399.750	Miscellaneous - Public Works/Street	610.50	6,000.00	287.68	1,000.00
		\$560,004.04	\$6,019,615.00	\$153,662.80	\$2,956,340.00
<i>RE10 - Airfield</i>					
362.06	Charges - Fuel & Parts Charges	18,345.32	31,442.00	10,845.74	25,000.00
		\$18,345.32	\$31,442.00	\$10,845.74	\$25,000.00
	REVENUES Total	\$36,272,704.48	\$38,082,999.00	\$20,360,759.84	\$35,336,109.00

GENERAL FUND

Summary Expenditure Budget

Description	2017 Actual Amount	2018 Amended Budget	2018 Actual Amount as of 1/31/18	2019 Department Request
Mayor	\$9,289.35	\$11,154.00	\$4,637.29	\$10,777.90
Council	\$56,737.41	\$81,245.00	\$40,762.31	\$60,179.58
City Manager	\$484,769.87	\$570,214.00	\$263,737.94	\$697,455.05
Finance	\$898,300.78	\$974,091.00	\$388,736.51	\$983,077.37
City Clerk	\$170,160.95	\$199,804.00	\$106,629.09	\$206,205.97
Municipal Court	\$299,990.81	\$310,873.00	\$126,977.71	\$302,160.32
City Attorney	\$364,572.45	\$355,589.00	\$230,797.48	\$362,678.61
Engineering	\$494,039.42	\$573,249.00	\$228,159.25	\$711,679.46
Personnel	\$107,334.40	\$150,938.00	\$49,861.72	\$244,910.72
Contributions	\$437,179.44	\$459,279.00	\$243,537.46	\$499,279.00
Building Inspection	\$1,053,187.96	\$1,123,140.00	\$516,795.13	\$1,233,483.86
Planning & Zoning	\$274,787.26	\$309,141.00	\$129,636.15	\$370,760.77
Elections	\$28,295.45	\$0.00	\$0.00	\$31,500.00
Information Technology	\$211,331.99	\$272,030.00	\$136,205.04	\$306,542.58
City Hall	\$487,831.33	\$708,172.00	\$235,220.95	\$678,043.82
Operating Transfers	\$12,470,708.15	\$8,998,057.00	\$5,480,753.42	\$8,232,666.00
Contingencies	\$0.00	\$2,266,789.00	\$0.00	\$61,129.56
Police Department	\$8,582,634.23	\$9,787,666.00	\$4,587,163.89	\$9,453,205.80
Fire Department	\$5,107,289.54	\$5,666,522.00	\$2,888,746.52	\$6,445,347.33
Animal Control	\$41,792.04	\$43,046.00	\$21,522.96	\$39,060.00
Street Department	\$2,863,684.52	\$3,206,726.00	\$1,186,202.63	\$2,649,806.72
Signs & Signals	\$612,110.77	\$758,392.00	\$291,544.00	\$774,993.50
Equipment Maintenance	\$690,809.19	\$765,784.00	\$336,854.86	\$735,765.55
Urban Landscape	\$168,061.93	\$221,573.00	\$82,622.36	\$245,399.53
EXPENSES Total	\$35,914,899.24	\$37,813,474.00	\$17,577,104.67	\$35,336,109.00

GENERAL FUND

Expenditure Budget

Account Number	Account Description	2017 Actual Amount	2018 Amended Budget	2018 Actual Amount as of 1/31/18	2019 Department Request
Fund: 001 - General Fund					
EXPENSES					
Department: 409 - Mayor					
<i>EX01 - Personnel Services</i>					
102.00	Official Salary	7,350.00	8,400.00	3,100.00	8,400.00
104.00	FICA Tax Social Security	455.70	521.00	192.20	520.80
104.01	FICA Tax Medicare	106.58	122.00	44.95	121.80
		\$7,912.28	\$9,043.00	\$3,337.15	\$9,042.60
<i>EX02 - Contracted Services</i>					
214.00	Travel & Training General	1,154.33	1,850.00	1,183.87	1,500.00
256.00	Insurance - Workers Compensation	18.49	26.00	8.22	15.30
256.01	Insurance - Property & Liability	204.25	235.00	108.05	220.00
		\$1,377.07	\$2,111.00	\$1,300.14	\$1,735.30
Department Total: 409 - Mayor		\$9,289.35	\$11,154.00	\$4,637.29	\$10,777.90
Department: 410 - Council					
<i>EX01 - Personnel Services</i>					
102.00	Official Salary	34,750.00	36,000.00	18,100.00	36,000.00
104.00	FICA Tax Social Security	2,154.50	2,232.00	1,122.20	2,232.00
104.01	FICA Tax Medicare	503.89	522.00	262.48	522.00
		\$37,408.39	\$38,754.00	\$19,484.68	\$38,754.00
<i>EX02 - Contracted Services</i>					
214.00	Travel & Training General	9,240.30	6,000.00	2,434.75	6,000.00
218.00	Postage	72.26	0.00	0.46	100.00
230.00	Contracted Services	0.00	25,000.00	9,152.21	0.00
252.00	Dues & Subscriptions General	6,638.80	7,500.00	6,183.95	7,500.00
256.00	Insurance - Workers Compensation	79.15	113.00	35.34	65.58
256.01	Insurance - Property & Liability	1,199.91	1,378.00	630.95	1,260.00
		\$17,230.42	\$39,991.00	\$18,437.66	\$14,925.58
<i>EX03 - Commodities</i>					
344.20	Supplies - Civic Promotions	1,508.60	1,500.00	2,839.97	1,500.00
344.21	Supplies - Civic Promotions - Sister Cities	590.00	1,000.00	0.00	5,000.00
		\$2,098.60	\$2,500.00	\$2,839.97	\$6,500.00
Department Total: 410 - Council		\$56,737.41	\$81,245.00	\$40,762.31	\$60,179.58
Department: 412 - City Manager					
<i>EX01 - Personnel Services</i>					
103.00	Salary & Wages Employee	306,639.47	363,664.00	153,067.09	432,952.45
104.00	FICA Tax Social Security	18,401.60	22,609.00	9,589.68	26,874.05
104.01	FICA Tax Medicare	4,576.88	5,288.00	2,242.74	6,285.06
105.00	Group Insurance Expense	48,237.67	71,718.00	35,121.51	97,080.83
107.00	Contribution to Pension Fund Employee Pension	32,409.82	30,685.00	3,979.28	27,836.76
107.02	Contribution to Pension Fund ICMA Pension	10,171.39	18,055.00	15,712.57	32,426.32
108.00	Overtime	147.38	1,000.00	0.00	500.00
110.00	Other Fringe Benefits Other Fringe Benefits	2,345.03	7,200.00	3,000.00	7,200.00

GENERAL FUND

Expenditure Budget

Account Number	Account Description	2017 Actual Amount	2018 Amended Budget	2018 Actual Amount as of 1/31/18	2019 Department Request
		\$422,929.24	\$520,219.00	\$222,712.87	\$631,155.47
<i>EX02 - Contracted Services</i>					
211.00	Telephone	4,133.89	2,280.00	1,152.87	2,500.00
211.01	Telephone - Cellular Phone	0.00	1,080.00	939.62	1,440.00
212.00	Printing	370.00	1,500.00	502.70	1,500.00
214.00	Travel & Training General	4,236.69	3,800.00	4,022.05	7,500.00
217.00	Advertising & Legal Publications General	2,805.94	1,500.00	836.54	1,500.00
218.00	Postage	1,420.08	2,500.00	784.95	2,000.00
230.00	Contracted Services	35,709.67	28,000.00	27,052.30	35,000.00
246.00	Repairs & Maintenance - Equipment	0.00	1,000.00	0.00	0.00
248.00	Repairs & Maintenance - Autos & Trucks	0.00	500.00	0.00	0.00
249.01	Rent & Leases Equipment Rental	0.00	850.00	0.00	0.00
252.00	Dues & Subscriptions General	6,957.78	5,000.00	1,855.18	5,000.00
256.00	Insurance - Workers Compensation	618.36	1,144.00	357.72	789.58
256.01	Insurance - Property & Liability	3,574.78	4,341.00	2,015.09	4,070.00
		\$59,827.19	\$53,495.00	\$39,519.02	\$61,299.58
<i>EX03 - Commodities</i>					
343.00	Supplies - Automobile	0.00	500.00	0.00	0.00
344.00	Supplies - Supplies & Materials	2,013.44	2,000.00	1,506.05	4,000.00
344.01	Supplies - Operating Supplies	0.00	0.00	0.00	0.00
		\$2,013.44	\$2,500.00	\$1,506.05	\$4,000.00
<i>EX04 - Capital Outlay</i>					
459.00	Capital Outlay Equip - Equipment	0.00	1,000.00	0.00	1,000.00
		\$0.00	\$1,000.00	\$0.00	\$1,000.00
Department Total: 412 - City Manager		\$484,769.87	\$577,214.00	\$263,737.94	\$697,455.05
Department: 414 - Finance					
<i>EX01 - Personnel Services</i>					
103.00	Salary & Wages Employee	455,778.59	469,641.00	214,781.79	495,207.49
104.00	FICA Tax Social Security	27,788.79	29,428.00	13,076.11	30,826.86
104.01	FICA Tax Medicare	6,498.99	6,882.00	3,058.13	7,209.51
105.00	Group Insurance Expense	169,964.97	194,426.00	75,755.17	170,199.91
107.00	Contribution to Pension Fund Employee Pension	61,934.73	61,604.00	29,626.81	70,157.88
108.00	Overtime	211.79	5,000.00	114.22	2,000.00
		\$722,177.86	\$766,981.00	\$336,412.23	\$775,601.65
<i>EX02 - Contracted Services</i>					
211.00	Telephone	4,846.70	4,000.00	1,870.66	4,000.00
211.01	Telephone - Cellular Phone	0.00	720.00	300.00	720.00
212.00	Printing	3.00	0.00	0.00	0.00
214.00	Travel & Training General	2,949.87	6,000.00	775.40	6,000.00
217.00	Advertising & Legal Publications General	4,413.64	8,000.00	4,826.98	10,000.00
218.00	Postage	20,726.55	24,000.00	9,622.55	22,000.00
230.00	Contracted Services	79,660.16	115,000.00	3,539.77	80,000.00
232.02	Bank Charges Administrative Fees	17,325.08	16,000.00	9,008.47	18,000.00

GENERAL FUND

Expenditure Budget

Account Number	Account Description	2017 Actual Amount	2018 Amended Budget	2018 Actual Amount as of 1/31/18	2019 Department Request
246.00	Repairs & Maintenance - Equipment	2,271.76	7,000.00	0.00	5,000.00
249.01	Rent & Leases Equipment Rental	5,599.43	7,000.00	6,476.75	7,000.00
252.00	Dues & Subscriptions General	1,285.68	2,500.00	380.00	2,500.00
253.00	Professional Services General	1,762.50	13,500.00	5,450.00	10,000.00
254.00	Audit Costs General	13,260.00	20,000.00	0.00	20,000.00
256.00	Insurance - Workers Compensation	1,012.05	1,489.00	465.67	905.72
256.01	Insurance - Property & Liability	6,395.85	6,401.00	3,807.89	5,850.00
259.00	Court Costs & Damages General	176.00	500.00	33.00	500.00
		\$161,688.27	\$232,110.00	\$46,557.14	\$192,475.72
<i>EX03 - Commodities</i>					
344.00	Supplies - Supplies & Materials	14,434.65	12,000.00	5,767.14	12,000.00
		\$14,434.65	\$12,000.00	\$5,767.14	\$12,000.00
<i>EX04 - Capital Outlay</i>					
459.00	Capital Outlay Equip - Equipment	0.00	7,000.00	0.00	3,000.00
		\$0.00	\$7,000.00	\$0.00	\$3,000.00
Department Total: 414 - Finance		\$898,300.78	\$1,018,091.00	\$388,736.51	\$983,077.37
Department: 415 - City Clerk					
<i>EX01 - Personnel Services</i>					
103.00	Salary & Wages Employee	100,007.53	103,509.00	47,203.24	106,946.82
104.00	FICA Tax Social Security	6,295.27	6,480.00	2,946.43	6,692.70
104.01	FICA Tax Medicare	1,472.28	1,515.00	689.09	1,565.23
105.00	Group Insurance Expense	9,394.38	10,107.00	4,859.22	10,640.24
107.00	Contribution to Pension Fund Employee Pension	14,180.93	13,827.00	6,674.78	15,544.34
108.00	Overtime	1,820.81	1,000.00	471.49	1,000.00
		\$133,171.20	\$136,438.00	\$62,844.25	\$142,389.33
<i>EX02 - Contracted Services</i>					
211.00	Telephone	1,153.14	1,400.00	487.40	1,000.00
212.00	Printing	257.50	500.00	120.00	500.00
214.00	Travel & Training General	495.68	1,500.00	325.00	1,500.00
217.00	Advertising & Legal Publications General	994.56	1,500.00	972.02	1,500.00
218.00	Postage	427.56	800.00	74.70	500.00
230.00	Contracted Services	5,050.99	8,500.00	9,347.00	12,000.00
246.00	Repairs & Maintenance - Equipment	0.00	2,000.00	0.00	0.00
249.01	Rent & Leases Equipment Rental	0.00	1,625.00	0.00	0.00
252.00	Dues & Subscriptions General	225.00	400.00	1,249.48	2,000.00
253.00	Professional Services General	7,436.94	10,000.00	740.00	10,000.00
253.01	Professional Services Recruitment Costs	15,597.98	30,000.00	27,950.89	30,000.00
256.00	Insurance - Workers Compensation	220.92	328.00	102.48	196.64
256.01	Insurance - Property & Liability	1,120.37	1,313.00	581.16	1,120.00
		\$32,980.64	\$59,866.00	\$41,950.13	\$60,316.64
<i>EX03 - Commodities</i>					
344.00	Supplies - Supplies & Materials	4,009.11	3,500.00	1,834.71	3,500.00
344.01	Supplies - Operating Supplies	0.00	0.00	0.00	0.00

GENERAL FUND

Expenditure Budget

Account Number	Account Description	2017 Actual Amount	2018 Amended Budget	2018 Actual Amount as of 1/31/18	2019 Department Request
		\$4,009.11	\$3,500.00	\$1,834.71	\$3,500.00
<i>EX04 - Capital Outlay</i>					
459.00	Capital Outlay Equip - Equipment	0.00	0.00	0.00	0.00
		\$0.00	\$0.00	\$0.00	\$0.00
Department Total: 415 - City Clerk		\$170,160.95	\$199,804.00	\$106,629.09	\$206,205.97
Department: 416 - Municipal Court					
<i>EX01 - Personnel Services</i>					
103.00	Salary & Wages Employee	152,139.64	167,856.00	69,823.50	167,394.03
104.00	FICA Tax Social Security	9,687.57	10,562.00	4,290.47	10,440.43
104.01	FICA Tax Medicare	2,265.65	2,470.00	1,003.43	2,441.71
105.00	Group Insurance Expense	68,505.15	72,709.00	28,163.34	61,695.82
107.00	Contribution to Pension Fund Employee Pension	19,650.44	14,737.00	7,922.53	19,201.58
108.00	Overtime	7,129.86	2,500.00	487.56	1,000.00
		\$259,378.31	\$270,834.00	\$111,690.83	\$262,173.57
<i>EX02 - Contracted Services</i>					
211.00	Telephone	6,095.09	5,500.00	2,975.25	6,000.00
211.02	Telephone - Internet	0.00	360.00	150.00	360.00
214.00	Travel & Training General	354.05	2,000.00	720.00	2,000.00
218.00	Postage	6,081.01	5,000.00	4,155.55	6,000.00
230.00	Contracted Services	11,318.81	4,000.00	2,486.19	7,500.00
232.00	Bank Charges	4,482.74	4,000.00	1,654.26	4,000.00
246.00	Repairs & Maintenance - Equipment	5,637.50	5,700.00	0.00	5,700.00
249.01	Rent & Leases Equipment Rental	1,758.21	1,750.00	920.43	2,000.00
253.00	Professional Services General	0.00	5,000.00	0.00	0.00
256.00	Insurance - Workers Compensation	342.89	534.00	167.09	306.75
256.01	Insurance - Property & Liability	1,877.61	2,195.00	1,033.61	2,120.00
256.02	Insurance - Unemployment Compensation	106.43	0.00	0.00	0.00
		\$38,054.34	\$36,039.00	\$14,262.38	\$35,986.75
<i>EX03 - Commodities</i>					
344.00	Supplies - Supplies & Materials	2,558.16	3,000.00	1,024.50	3,000.00
		\$2,558.16	\$3,000.00	\$1,024.50	\$3,000.00
<i>EX04 - Capital Outlay</i>					
459.00	Capital Outlay Equip - Equipment	0.00	1,000.00	0.00	1,000.00
		\$0.00	\$1,000.00	\$0.00	\$1,000.00
Department Total: 416 - Municipal Court		\$299,990.81	\$310,873.00	\$126,977.71	\$302,160.32
Department: 417 - City Attorney					
<i>EX01 - Personnel Services</i>					
103.00	Salary & Wages Employee	184,502.53	157,156.00	80,426.34	137,892.86
104.00	FICA Tax Social Security	11,394.94	9,830.00	4,960.65	8,549.36
104.01	FICA Tax Medicare	2,665.04	2,347.00	1,160.15	1,999.45
105.00	Group Insurance Expense	18,788.76	30,502.00	8,908.57	36,168.03
107.00	Contribution to Pension Fund Employee Pension	26,260.99	20,600.00	11,265.74	19,750.53
108.00	Overtime	22.56	0.00	0.00	0.00

GENERAL FUND

Expenditure Budget

Account Number	Account Description	2017 Actual Amount	2018 Amended Budget	2018 Actual Amount as of 1/31/18	2019 Department Request
		\$243,634.82	\$220,435.00	\$106,721.45	\$204,360.22
<i>EX02 - Contracted Services</i>					
211.00	Telephone	2,007.75	1,500.00	607.59	1,500.00
211.01	Telephone - Cellular Phone	0.00	720.00	300.00	720.00
214.00	Travel & Training General	1,596.90	2,100.00	1,059.68	2,100.00
218.00	Postage	178.27	350.00	45.45	350.00
230.00	Contracted Services	1,797.50	0.00	569.56	1,500.00
252.00	Dues & Subscriptions General	12,606.82	19,000.00	4,925.84	14,000.00
253.00	Professional Services General	99,045.85	152,300.00	105,828.35	125,000.00
256.00	Insurance - Workers Compensation	292.08	525.00	164.31	188.39
256.01	Insurance - Property & Liability	1,661.44	1,959.00	889.11	1,760.00
259.00	Court Costs & Damages General	361.80	500.00	9,460.30	10,000.00
		\$119,548.41	\$178,954.00	\$123,850.19	\$157,118.39
<i>EX03 - Commodities</i>					
344.00	Supplies - Supplies & Materials	887.80	700.00	225.84	700.00
		\$887.80	\$700.00	\$225.84	\$700.00
<i>EX04 - Capital Outlay</i>					
459.00	Capital Outlay Equip - Equipment	501.42	500.00	0.00	500.00
		\$501.42	\$500.00	\$0.00	\$500.00
Department Total: 417 - City Attorney		\$364,572.45	\$400,589.00	\$230,797.48	\$362,678.61
Department: 420 - Engineering					
<i>EX01 - Personnel Services</i>					
103.00	Salary & Wages Employee	225,813.01	293,929.00	107,205.00	352,414.85
104.00	FICA Tax Social Security	13,887.51	18,255.00	7,507.06	21,880.72
104.01	FICA Tax Medicare	3,247.89	4,269.00	1,755.68	5,117.27
105.00	Group Insurance Expense	89,798.16	115,632.00	46,608.24	141,540.04
107.00	Contribution to Pension Fund Employee Pension	31,473.17	38,954.00	15,010.65	50,821.18
108.00	Overtime	199.49	500.00	0.00	500.00
		\$364,419.23	\$471,539.00	\$178,086.63	\$572,274.06
<i>EX02 - Contracted Services</i>					
211.00	Telephone	4,988.53	3,000.00	1,421.85	3,000.00
211.02	Telephone - Internet	0.00	1,800.00	864.12	1,800.00
212.00	Printing	8.00	250.00	0.00	250.00
214.00	Travel & Training General	2,582.66	6,500.00	291.90	5,000.00
217.00	Advertising & Legal Publications General	892.67	500.00	168.78	500.00
218.00	Postage	590.06	500.00	432.39	500.00
230.00	Contracted Services	9,205.86	10,990.00	995.34	10,000.00
246.00	Repairs & Maintenance - Equipment	0.00	3,350.00	0.00	2,500.00
248.00	Repairs & Maintenance - Autos & Trucks	1,199.73	2,000.00	680.54	2,000.00
249.01	Rent & Leases Equipment Rental	1,472.26	2,200.00	516.78	2,000.00
252.00	Dues & Subscriptions General	708.34	1,750.00	649.29	1,750.00
253.00	Professional Services General	61,944.48	25,000.00	26,598.50	65,000.00

GENERAL FUND

Expenditure Budget

Account Number	Account Description	2017 Actual Amount	2018 Amended Budget	2018 Actual Amount as of 1/31/18	2019 Department Request
253.02	Professional Services Environmental Services	14,067.75	17,500.00	5,502.55	20,000.00
256.00	Insurance - Workers Compensation	7,935.89	11,915.00	3,726.23	9,635.40
256.01	Insurance - Property & Liability	7,760.09	6,405.00	3,090.39	6,470.00
256.02	Insurance - Unemployment Compensation	3,506.86	0.00	3,005.88	0.00
		\$116,863.18	\$93,660.00	\$47,944.54	\$130,405.40
<i>EX03 - Commodities</i>					
343.00	Supplies - Automobile	3,700.80	1,550.00	1,095.79	2,500.00
344.00	Supplies - Supplies & Materials	2,278.30	3,000.00	1,032.29	3,000.00
		\$5,979.10	\$4,550.00	\$2,128.08	\$5,500.00
<i>EX04 - Capital Outlay</i>					
459.00	Capital Outlay Equip - Equipment	6,777.91	3,500.00	0.00	3,500.00
		\$6,777.91	\$3,500.00	\$0.00	\$3,500.00
Department Total: 420 - Engineering		\$494,039.42	\$573,249.00	\$228,159.25	\$711,679.46
Department: 422 - Personnel					
<i>EX01 - Personnel Services</i>					
103.00	Salary & Wages Employee	49,170.58	78,760.00	39,283.76	112,685.97
104.00	FICA Tax Social Security	3,044.64	3,879.00	2,433.08	6,986.53
104.01	FICA Tax Medicare	711.93	907.00	569.03	1,633.95
105.00	Group Insurance Expense	0.00	18,687.00	0.00	45,242.23
107.00	Contribution to Pension Fund Employee Pension	2,496.14	8,277.00	3,474.58	16,226.78
108.00	Overtime	22.55	0.00	0.00	0.00
		\$55,445.84	\$110,510.00	\$45,760.45	\$182,775.45
<i>EX02 - Contracted Services</i>					
121.01	Employee Benefits Wellness Program	8,666.86	15,000.00	0.00	40,000.00
211.00	Telephone	502.57	800.00	195.16	500.00
211.02	Telephone - Internet	0.00	360.00	251.00	720.00
212.00	Printing	0.00	0.00	357.98	500.00
214.00	Travel & Training General	0.00	1,000.00	0.00	1,000.00
216.00	Training & Education Training & Education	0.00	1,500.00	0.00	0.00
217.00	Advertising & Legal Publications General	12,402.37	14,000.00	804.02	5,000.00
218.00	Postage	188.43	500.00	119.30	500.00
230.00	Contracted Services	1,523.66	1,200.00	173.99	7,500.00
230.01	Contract Serv Civic Promotions	0.00	1,000.00	0.00	0.00
246.00	Repairs & Maintenance - Equipment	0.00	200.00	0.00	0.00
249.01	Rent & Leases Equipment Rental	0.00	450.00	0.00	0.00
252.00	Dues & Subscriptions General	226.35	500.00	0.00	500.00
253.00	Professional Services General	647.50	3,000.00	1,414.50	3,000.00
253.01	Professional Services Recruitment Costs	26,157.31	0.00	0.00	0.00
256.00	Insurance - Workers Compensation	134.84	196.00	61.34	205.27
256.01	Insurance - Property & Liability	578.34	722.00	342.89	710.00
		\$51,028.23	\$40,428.00	\$3,720.18	\$60,135.27

GENERAL FUND

Expenditure Budget

Account Number	Account Description	2017 Actual Amount	2018 Amended Budget	2018 Actual Amount as of 1/31/18	2019 Department Request
<i>EX03 - Commodities</i>					
344.00	Supplies - Supplies & Materials	860.33	0.00	381.09	2,000.00
		\$860.33	\$0.00	\$381.09	\$2,000.00
Department Total: 422 - Personnel		\$107,334.40	\$150,938.00	\$49,861.72	\$244,910.72
Department: 424 - Contributions					
<i>EX05 - Contributions</i>					
566.901	Contrib Other Fund Visitor's Bureau	417,900.44	440,000.00	224,258.46	480,000.00
567.435	Contrib Govt Entities Region VI	19,279.00	19,279.00	19,279.00	19,279.00
		\$437,179.44	\$459,279.00	\$243,537.46	\$499,279.00
Department Total: 424 - Contributions		\$437,179.44	\$459,279.00	\$243,537.46	\$499,279.00
Department: 436 - Building Inspection					
<i>EX01 - Personnel Services</i>					
103.00	Salary & Wages Employee	576,030.06	591,263.00	271,340.87	650,774.93
104.00	FICA Tax Social Security	35,486.47	36,844.00	16,729.71	40,472.05
104.01	FICA Tax Medicare	8,299.26	8,617.00	3,912.58	9,465.24
105.00	Group Insurance Expense	252,678.54	258,555.00	131,135.80	306,913.06
107.00	Contribution to Pension Fund Employee Pension	67,773.11	78,621.00	31,819.63	93,999.59
108.00	Overtime	1,259.56	3,000.00	896.29	2,000.00
		\$941,527.00	\$976,900.00	\$455,834.88	\$1,103,624.86
<i>EX02 - Contracted Services</i>					
211.00	Telephone	12,161.37	10,000.00	2,549.22	6,000.00
211.01	Telephone - Cellular Phone	0.00	720.00	4,408.96	9,000.00
212.00	Printing	956.00	500.00	855.00	1,000.00
212.01	Printing Public Informaiton	1,035.74	5,500.00	0.00	6,200.00
214.00	Travel & Training General	14,623.51	22,000.00	3,756.98	24,500.00
218.00	Postage	1,321.60	2,000.00	1,051.44	2,000.00
230.00	Contracted Services	2,323.27	6,690.00	1,810.90	6,000.00
248.00	Repairs & Maintenance - Autos & Trucks	10,490.73	10,000.00	7,692.52	12,000.00
252.00	Dues & Subscriptions General	2,373.45	2,500.00	601.69	3,000.00
253.00	Professional Services General	0.00	2,000.00	0.00	2,000.00
256.00	Insurance - Workers Compensation	12,944.09	18,753.00	5,864.65	13,979.00
256.01	Insurance - Property & Liability	14,220.80	16,261.00	7,823.22	16,330.00
		\$72,450.56	\$96,924.00	\$36,414.58	\$102,009.00
<i>EX03 - Commodities</i>					
343.00	Supplies - Automobile	7,504.20	8,366.00	3,624.65	10,000.00
344.00	Supplies - Supplies & Materials	9,610.66	8,500.00	1,586.51	9,200.00
344.04	Supplies - Emergency Clothing	0.00	250.00	0.00	250.00
344.12	Supplies - Small Tools/Equipment	1,275.14	1,200.00	0.00	1,400.00
351.00	Uniforms	1,770.21	6,000.00	784.51	6,000.00
		\$20,160.21	\$24,316.00	\$5,995.67	\$26,850.00
<i>EX04 - Capital Outlay</i>					
459.00	Capital Outlay Equip - Equipment	19,050.19	25,000.00	18,550.00	1,000.00
		\$19,050.19	\$25,000.00	\$18,550.00	\$1,000.00

GENERAL FUND

Expenditure Budget

Account Number	Account Description	2017 Actual Amount	2018 Amended Budget	2018 Actual Amount as of 1/31/18	2019 Department Request
Department Total: 436 - Building Inspection		\$1,053,187.96	\$1,123,140.00	\$516,795.13	\$1,233,483.86
Department: 437 - Planning & Zoning					
<i>EX01 - Personnel Services</i>					
103.00	Salary & Wages Employee	182,295.59	197,105.00	86,005.22	204,374.88
104.00	FICA Tax Social Security	11,237.38	12,220.00	5,295.26	12,671.24
104.01	FICA Tax Medicare	2,628.11	2,858.00	1,238.40	2,963.44
105.00	Group Insurance Expense	31,843.92	34,343.00	16,511.28	36,168.03
107.00	Contribution to Pension Fund Employee Pension	24,959.27	26,077.00	11,783.53	29,429.98
108.00	Overtime	108.06	500.00	0.00	500.00
		\$253,072.33	\$273,103.00	\$120,833.69	\$286,107.57
<i>EX02 - Contracted Services</i>					
211.00	Telephone	2,946.26	2,000.00	575.14	2,000.00
211.01	Telephone - Cellular Phone	0.00	1,440.00	600.00	2,160.00
212.00	Printing	274.71	500.00	0.00	500.00
214.00	Travel & Training General	50.39	5,500.00	117.31	5,500.00
217.00	Advertising & Legal Publications General	2,113.76	3,000.00	625.50	3,000.00
218.00	Postage	948.21	1,200.00	701.99	1,500.00
230.00	Contracted Services	3,914.67	3,200.00	2,385.70	5,000.00
246.00	Repairs & Maintenance - Equipment	0.00	1,000.00	0.00	1,000.00
248.00	Repairs & Maintenance - Autos & Trucks	0.00	500.00	0.00	500.00
249.01	Rent & Leases Equipment Rental	922.26	1,200.00	517.12	1,200.00
252.00	Dues & Subscriptions General	1,786.14	2,200.00	702.43	2,200.00
253.00	Professional Services General	0.00	2,000.00	245.43	42,000.00
256.00	Insurance - Workers Compensation	427.29	620.00	193.85	373.20
256.01	Insurance - Property & Liability	2,356.21	2,878.00	1,315.45	2,620.00
		\$15,739.90	\$27,238.00	\$7,979.92	\$69,553.20
<i>EX03 - Commodities</i>					
343.00	Supplies - Automobile	232.78	200.00	66.95	500.00
344.00	Supplies - Supplies & Materials	2,346.00	6,600.00	755.59	6,600.00
		\$2,578.78	\$6,800.00	\$822.54	\$7,100.00
<i>EX04 - Capital Outlay</i>					
459.00	Capital Outlay Equip - Equipment	3,396.25	2,000.00	0.00	8,000.00
		\$3,396.25	\$2,000.00	\$0.00	\$8,000.00
Department Total: 437 - Planning & Zoning		\$274,787.26	\$309,141.00	\$129,636.15	\$370,760.77
Department: 438 - Elections					
<i>EX02 - Contracted Services</i>					
212.00	Printing	4,941.33	0.00	0.00	5,000.00
218.00	Postage	231.94	0.00	0.00	1,000.00
230.00	Contracted Services	23,043.23	0.00	0.00	25,000.00
		\$28,216.50	\$0.00	\$0.00	\$31,000.00
<i>EX03 - Commodities</i>					
344.00	Supplies - Supplies & Materials	78.95	0.00	0.00	500.00
		\$78.95	\$0.00	\$0.00	\$500.00

GENERAL FUND

Expenditure Budget

Account Number	Account Description	2017 Actual Amount	2018 Amended Budget	2018 Actual Amount as of 1/31/18	2019 Department Request
Department Total: 438 - Elections		\$28,295.45	\$0.00	\$0.00	\$31,500.00
Department:	439 - Information Technology				
<i>EX01 - Personnel Services</i>					
103.00	Salary & Wages Employee	49,651.20	81,132.00	37,251.92	94,314.93
104.00	FICA Tax Social Security	3,307.19	5,278.00	2,634.00	6,219.53
104.01	FICA Tax Medicare	773.45	1,234.00	616.00	1,454.57
105.00	Group Insurance Expense	20,970.74	42,923.00	22,571.35	51,055.58
107.00	Contribution to Pension Fund Employee Pension	7,716.02	11,263.00	6,171.52	14,445.35
108.00	Overtime	5,714.88	6,500.00	6,802.11	6,000.00
		\$88,133.48	\$148,330.00	\$76,046.90	\$173,489.95
<i>EX02 - Contracted Services</i>					
211.00	Telephone	917.69	2,000.00	240.00	500.00
211.01	Telephone - Cellular Phone	0.00	1,080.00	600.00	1,440.00
214.00	Travel & Training General	285.00	500.00	175.00	500.00
230.00	Contracted Services	22,076.86	25,000.00	14,132.09	28,000.00
249.01	Rent & Leases Equipment Rental	345.50	500.00	248.12	500.00
253.00	Professional Services General	70,285.02	70,000.00	23,200.40	75,000.00
256.00	Insurance - Workers Compensation	179.94	267.00	83.48	182.63
256.01	Insurance - Property & Liability	1,094.94	1,353.00	667.55	1,430.00
		\$95,184.95	\$100,700.00	\$39,346.64	\$107,552.63
<i>EX03 - Commodities</i>					
344.00	Supplies - Supplies & Materials	103.00	500.00	347.04	500.00
		\$103.00	\$500.00	\$347.04	\$500.00
<i>EX04 - Capital Outlay</i>					
459.00	Capital Outlay Equip - Equipment	27,910.56	25,000.00	20,464.46	25,000.00
		\$27,910.56	\$25,000.00	\$20,464.46	\$25,000.00
Department Total: 439 - Information Technology		\$211,331.99	\$274,530.00	\$136,205.04	\$306,542.58
Department:	440 - City Hall				
<i>EX01 - Personnel Services</i>					
103.00	Salary & Wages Employee	97,680.56	201,395.00	51,378.13	207,704.41
104.00	FICA Tax Social Security	6,163.30	12,704.00	3,303.06	13,001.67
104.01	FICA Tax Medicare	1,441.44	2,971.00	772.49	3,040.71
105.00	Group Insurance Expense	39,503.64	104,534.00	33,524.54	101,124.70
107.00	Contribution to Pension Fund Employee Pension	13,985.66	27,108.00	7,570.22	30,197.44
108.00	Overtime	2,819.80	3,500.00	524.93	2,000.00
		\$161,594.40	\$352,212.00	\$97,073.37	\$357,068.94
<i>EX02 - Contracted Services</i>					
211.00	Telephone	342.06	1,200.00	23.31	500.00
213.01	Utilities Electric	72,347.62	80,000.00	48,198.20	90,000.00
213.02	Utilities Gas	25,743.70	50,000.00	11,246.14	40,000.00
213.03	Utilities Water	11,131.87	17,500.00	7,120.40	17,500.00
213.06	Utilities Storm Sewer	60,265.04	60,000.00	23,197.20	50,000.00
218.00	Postage	1.78	0.00	17.81	0.00

GENERAL FUND

Expenditure Budget

Account Number	Account Description	2017 Actual Amount	2018 Amended Budget	2018 Actual Amount as of 1/31/18	2019 Department Request
230.00	Contracted Services	48,924.67	45,000.00	100.00	25,000.00
245.00	Repairs & Maintenance - Buildings & Grounds	57,302.90	42,000.00	27,739.17	50,000.00
246.00	Repairs & Maintenance - Equipment	0.00	0.00	0.00	0.00
249.01	Rent & Leases Equipment Rental	0.00	0.00	0.00	0.00
256.00	Insurance - Workers Compensation	4,071.12	8,555.00	2,675.56	5,944.89
256.01	Insurance - Property & Liability	13,019.34	15,205.00	7,509.32	16,030.00
		\$293,150.10	\$319,460.00	\$127,827.11	\$294,974.89
<i>EX03 - Commodities</i>					
344.00	Supplies - Supplies & Materials	231.63	0.00	0.00	0.00
344.08	Supplies - Janitorial Supplies	28,674.98	35,000.00	9,920.47	25,000.00
351.00	Uniforms	1,031.96	1,500.00	400.00	1,000.00
		\$29,938.57	\$36,500.00	\$10,320.47	\$26,000.00
<i>EX04 - Capital Outlay</i>					
459.00	Capital Outlay Equip - Equipment	3,148.26	0.00	0.00	0.00
		\$3,148.26	\$0.00	\$0.00	\$0.00
Department Total: 44C - City Hall		\$487,831.33	\$708,172.00	\$235,220.95	\$678,043.82
Department: 444 - Transfers					
<i>EX04 - Capital Outlay</i>					
249.02	Rent & Leases Lease Purchase Payment-Equipment	153,603.12	153,603.00	76,801.56	153,603.00
249.04	Rent & Leases Lease Purchase-Energy Conservati	92,711.10	95,648.00	95,647.90	98,364.00
249.06	Rent & Leases PSB Lease Purchase Payment	267,074.70	263,268.00	156,688.44	263,268.00
		\$513,388.92	\$512,519.00	\$329,137.90	\$515,235.00
<i>EX05 - Contributions</i>					
566.00	Contrib Other Fund	500,000.00	750,000.00	750,000.00	0.00
566.009	Contrib Other Fund CDBG Fund	28,000.00	44,000.00	0.00	0.00
566.01	Contrib Other Fund Capital Escrow Fund - MSF	1,927,200.00	2,993,400.00	1,000,000.00	2,385,000.00
566.02	Contrib Other Fund MET Theatre-Amusement Tax	15,364.04	10,000.00	0.00	15,000.00
566.03	Contrib Other Fund MET Theatre-Hotel Occupancy Tax	38,025.00	35,100.00	14,625.00	42,100.00
566.035	Contrib Other Fund MET Theatre Fund	0.00	60,000.00	60,000.00	60,000.00
566.040	Contrib Other Fund OPEB Trust Fund	0.00	760,000.00	760,000.00	400,000.00
566.254	Contrib Other Fund Capital Escrow Fund	6,610,000.00	1,640,000.00	650,000.00	1,600,000.00
566.403	Contrib Other Fund Airport Fund	130,000.00	200,000.00	100,000.00	230,000.00
566.420	Contrib Other Fund Building Commission Fund	318,847.32	318,713.00	185,809.12	318,713.00
567.006	Contrib Govt Entities BOPARC	1,104,439.00	1,217,907.00	860,443.16	1,317,000.00
567.008	Contrib Govt Entities Library	740,517.50	777,718.00	388,859.00	777,718.00
567.01	Contrib Govt Entities MM MPO	17,500.00	17,500.00	17,500.00	17,500.00
567.02	Contrib Govt Entities BOPARC - Hotel Occupancy Tax	170,926.37	184,900.00	97,004.24	197,900.00
567.759	Contrib Govt Entities Mountain Line Transit Authority	356,500.00	365,500.00	267,375.00	356,500.00
		\$11,957,319.23	\$9,374,738.00	\$5,151,615.52	\$7,717,431.00

GENERAL FUND

Expenditure Budget

Account Number	Account Description	2017 Actual Amount	2018 Amended Budget	2018 Actual Amount as of 1/31/18	2019 Department Request
Department Total: 444 - Transfers		\$12,470,708.15	\$9,887,257.00	\$5,480,753.42	\$8,232,666.00
Department:	699 - Contingencies				
<i>EX05 - Contributions</i>					
568.00	Contingencies	0.00	2,028,564.00	0.00	61,129.56
		\$0.00	\$2,028,564.00	\$0.00	\$61,129.56
Department Total: 699 - Contingencies		\$0.00	\$2,028,564.00	\$0.00	\$61,129.56
Department:	700 - Police Department				
<i>EX01 - Personnel Services</i>					
103.00	Salary & Wages Employee	4,120,862.15	4,761,707.00	1,992,992.83	4,770,614.35
104.00	FICA Tax Social Security	22,183.09	30,395.00	10,672.42	36,099.31
104.01	FICA Tax Medicare	70,909.75	77,527.00	34,536.77	77,873.91
105.00	Group Insurance Expense	1,163,306.25	1,419,669.00	628,709.34	1,493,658.24
107.00	Contribution to Pension Fund Employee Pension	61,285.16	75,751.00	31,100.36	83,318.96
107.01	Contribution to Pension Fund Police & Fire Pension	1,073,218.00	1,212,983.00	948,093.00	1,295,000.00
108.00	Overtime	812,349.16	700,000.00	412,039.00	600,000.00
108.02	Overtime Grant Reimbursed	0.00	78,000.00	0.00	187,400.00
		\$7,324,113.56	\$8,356,032.00	\$4,058,143.72	\$8,543,964.78
<i>EX02 - Contracted Services</i>					
211.00	Telephone	38,510.68	26,000.00	12,701.61	26,000.00
211.01	Telephone - Cellular Phone	0.00	9,000.00	5,425.56	9,000.00
212.00	Printing	7,360.43	10,000.00	5,193.36	8,000.00
214.00	Travel & Training General	24,323.01	25,000.00	14,838.87	25,000.00
216.00	Training & Education Training & Education	0.00	0.00	0.00	0.00
216.01	Training & Education Crime Prevent/Neighborhood Watch	4,206.17	5,500.00	6,793.09	5,500.00
217.00	Advertising & Legal Publications General	35.74	400.00	0.00	400.00
218.00	Postage	12,017.01	2,500.00	1,409.79	2,500.00
225.00	Laundry & Dry Cleaning	6,479.00	10,000.00	2,569.00	10,000.00
230.00	Contracted Services	11,635.21	15,000.00	8,108.86	22,500.00
230.01	Contract Serv Civic Promotions	1,571.62	1,500.00	260.47	1,500.00
246.00	Repairs & Maintenance - Equipment	17,906.84	20,000.00	5,756.28	20,000.00
248.00	Repairs & Maintenance - Autos & Trucks	94,381.78	80,000.00	61,851.44	80,000.00
249.01	Rent & Leases Equipment Rental	15,416.69	14,000.00	6,837.71	15,000.00
252.00	Dues & Subscriptions General	2,185.00	2,000.00	650.00	3,500.00
253.00	Professional Services General	1,102.08	3,500.00	1,051.11	3,500.00
256.00	Insurance - Workers Compensation	141,035.18	237,713.00	74,339.16	141,929.02
256.01	Insurance - Property & Liability	173,856.06	197,699.00	94,883.24	197,590.00
256.02	Insurance - Unemployment Compensation	0.00	0.00	0.00	0.00
		\$552,022.50	\$659,812.00	\$302,669.55	\$571,919.02
<i>EX03 - Commodities</i>					
233.00	Investigation Expense - General	2,295.00	5,000.00	3,500.00	5,000.00
233.01	Investigation Expense - Supplies	3,790.46	6,000.00	2,545.10	6,000.00

GENERAL FUND

Expenditure Budget

Account Number	Account Description	2017 Actual Amount	2018 Amended Budget	2018 Actual Amount as of 1/31/18	2019 Department Request
343.00	Supplies - Automobile	84,766.13	90,322.00	43,826.61	90,322.00
344.00	Supplies - Supplies & Materials	14,874.58	20,000.00	11,328.00	20,000.00
344.01	Supplies - Operating Supplies	8,648.24	2,000.00	269.70	2,000.00
344.02	Supplies - Firearm Supplies	26,288.58	35,000.00	14,097.14	35,000.00
344.03	Supplies - Photography Supplies	2,708.73	4,000.00	600.00	4,000.00
349.00	Charges by Other Entities Other Governmental Entities	32,079.25	30,000.00	11,597.25	35,000.00
351.00	Uniforms	36,726.49	45,000.00	34,623.49	45,000.00
		\$212,177.46	\$237,322.00	\$122,387.29	\$242,322.00
<i>EX04 - Capital Outlay</i>					
459.00	Capital Outlay Equip - Equipment	483,101.71	1,500.00	44,604.24	0.00
459.04	Capital Outlay Equip - K-9 Equipment	0.00	0.00	989.75	0.00
		\$483,101.71	\$1,500.00	\$45,593.99	\$0.00
<i>EX20 - Grant Expenditures</i>					
459.02	Capital Outlay Equip - Grant/Equip & Materials	11,219.00	65,000.00	58,369.34	95,000.00
		\$11,219.00	\$65,000.00	\$58,369.34	\$95,000.00
Department Total: 700 - Police Department		\$8,582,634.23	\$9,319,666.00	\$4,587,163.89	\$9,453,205.80
Department: 706 - Fire Department					
<i>EX01 - Personnel Services</i>					
103.00	Salary & Wages Employee	2,664,671.16	3,223,251.00	1,248,884.49	3,449,130.22
104.00	FICA Tax Social Security	2,105.97	2,287.00	986.97	2,361.15
104.01	FICA Tax Medicare	40,347.90	45,407.00	19,922.38	53,927.39
105.00	Group Insurance Expense	784,738.63	864,567.00	377,940.81	998,932.52
107.00	Contribution to Pension Fund Employee Pension	5,052.30	4,880.00	2,392.98	5,483.97
107.01	Contribution to Pension Fund Police & Fire Pension	870,926.00	986,821.00	771,781.00	909,000.00
108.00	Overtime	226,475.60	225,000.00	184,634.52	270,000.00
		\$4,594,317.56	\$5,352,213.00	\$2,606,543.15	\$5,688,835.26
<i>EX02 - Contracted Services</i>					
211.00	Telephone	30,611.07	24,000.00	8,066.17	21,000.00
211.01	Telephone - Cellular Phone	0.00	3,300.00	5,293.07	13,000.00
212.00	Printing	431.50	500.00	90.00	500.00
213.01	Utilities Electric	14,879.65	20,000.00	9,897.15	20,000.00
213.02	Utilities Gas	6,870.79	14,000.00	2,995.78	14,000.00
213.03	Utilities Water	3,845.97	4,000.00	1,861.26	4,000.00
213.06	Utilities Storm Sewer	879.75	2,500.00	444.78	2,000.00
214.00	Travel & Training General	22,416.41	28,000.00	16,513.19	50,000.00
216.02	Training & Education Fire Prevention/Public Education	12,227.13	12,500.00	7,427.19	15,000.00
218.00	Postage	304.26	500.00	145.35	500.00
225.00	Laundry & Dry Cleaning	9,294.03	12,500.00	0.00	12,500.00
230.00	Contracted Services	11,218.16	15,000.00	2,816.00	20,000.00
245.00	Repairs & Maintenance - Buildings & Grounds	15,945.98	15,000.00	10,417.14	20,000.00
246.00	Repairs & Maintenance - Equipment	15,039.33	20,000.00	13,706.37	25,000.00

GENERAL FUND

Expenditure Budget

Account Number	Account Description	2017 Actual Amount	2018 Amended Budget	2018 Actual Amount as of 1/31/18	2019 Department Request
248.00	Repairs & Maintenance - Autos & Trucks	74,980.70	92,000.00	19,350.84	75,000.00
252.00	Dues & Subscriptions General	2,293.94	3,500.00	666.41	3,500.00
253.00	Professional Services General	975.00	1,000.00	1,169.89	2,000.00
256.00	Insurance - Workers Compensation	91,807.75	134,354.00	42,015.94	91,012.08
256.01	Insurance - Property & Liability	48,103.22	55,183.00	27,334.18	58,500.00
		\$362,124.64	\$457,837.00	\$170,210.71	\$447,512.08
<i>EX03 - Commodities</i>					
343.00	Supplies - Automobile	21,481.66	30,972.00	10,692.95	35,000.00
344.00	Supplies - Supplies & Materials	2,995.47	6,000.00	1,604.81	6,000.00
344.01	Supplies - Operating Supplies	4,460.49	7,500.00	1,113.69	7,500.00
344.08	Supplies - Janitorial Supplies	5,791.89	5,250.00	3,376.78	7,000.00
344.18	Supplies - Fire Supplies/Clothing	28,598.45	30,000.00	14,544.04	100,000.00
349.01	Charges by Other Entities Hepatitis B Shot	404.36	6,500.00	211.56	500.00
349.02	Charges by Other Entities Hydrant Rental	53,155.63	58,000.00	24,161.65	58,000.00
351.00	Uniforms	25,326.66	108,000.00	14,501.20	35,000.00
		\$142,214.61	\$252,222.00	\$70,206.68	\$249,000.00
<i>EX04 - Capital Outlay</i>					
459.00	Capital Outlay Equip - Equipment	8,632.73	13,500.00	4,550.00	10,000.00
		\$8,632.73	\$13,500.00	\$4,550.00	\$10,000.00
<i>EX20 - Grant Expenditures</i>					
459.02	Capital Outlay Equip - Grant/Equip & Materials	0.00	0.00	37,235.98	50,000.00
		\$0.00	\$0.00	\$37,235.98	\$50,000.00
Department Total: 706 - Fire Department		\$5,107,289.54	\$6,075,772.00	\$2,888,746.52	\$6,445,347.33
Department: 707 - Animal Control					
<i>EX02 - Contracted Services</i>					
230.00	Contracted Services	41,792.04	43,046.00	21,522.96	39,060.00
		\$41,792.04	\$43,046.00	\$21,522.96	\$39,060.00
Department Total: 707 - Animal Control		\$41,792.04	\$43,046.00	\$21,522.96	\$39,060.00
Department: 750 - Street Department					
<i>EX01 - Personnel Services</i>					
103.00	Salary & Wages Employee	1,149,139.76	1,286,454.00	576,084.32	1,285,870.68
104.00	FICA Tax Social Security	72,797.39	82,612.00	36,471.09	82,823.98
104.01	FICA Tax Medicare	17,025.18	19,321.00	8,529.55	19,370.12
105.00	Group Insurance Expense	509,415.54	574,699.00	255,263.52	514,847.04
107.00	Contribution to Pension Fund Employee Pension	158,707.35	170,092.00	80,352.65	184,877.38
108.00	Overtime	38,719.09	75,000.00	17,840.92	50,000.00
		\$1,945,804.31	\$2,208,178.00	\$974,542.05	\$2,137,789.21
<i>EX02 - Contracted Services</i>					
211.00	Telephone	4,063.84	1,000.00	477.94	1,000.00
211.01	Telephone - Cellular Phone	0.00	2,160.00	2,327.75	5,900.00
214.00	Travel & Training General	4,718.02	8,000.00	2,050.00	5,000.00
217.00	Advertising & Legal Publications General	0.00	0.00	75.47	0.00

GENERAL FUND

Expenditure Budget

Account Number	Account Description	2017 Actual Amount	2018 Amended Budget	2018 Actual Amount as of 1/31/18	2019 Department Request
230.00	Contracted Services	33,986.95	14,320.00	26,188.87	15,000.00
230.01	Contract Serv Civic Promotions	661.90	1,000.00	0.00	0.00
245.00	Repairs & Maintenance - Buildings & Grounds	8,467.15	17,500.00	2,615.33	10,000.00
246.00	Repairs & Maintenance - Equipment	670.62	3,500.00	0.00	2,500.00
248.00	Repairs & Maintenance - Autos & Trucks	92,620.90	90,000.00	44,992.32	90,000.00
249.01	Rent & Leases Equipment Rental	325.00	1,500.00	1,845.00	2,000.00
256.00	Insurance - Workers Compensation	125,367.16	166,035.00	51,923.37	105,417.51
256.01	Insurance - Property & Liability	48,623.23	55,765.00	25,098.20	48,200.00
256.02	Insurance - Unemployment Compensation	730.00	0.00	0.00	0.00
349.04	Charges by Other Entities WV DMV/CDL Testing	125.00	600.00	0.00	500.00
		\$320,359.77	\$361,380.00	\$157,594.25	\$285,517.51
<i>EX03 - Commodities</i>					
343.00	Supplies - Automobile	42,277.00	53,268.00	19,722.42	55,000.00
344.00	Supplies - Supplies & Materials	3,348.85	4,500.00	1,739.34	4,000.00
344.06	Supplies - Litter Supplies	4,885.84	3,000.00	0.00	3,000.00
344.08	Supplies - Janitorial Supplies	214.08	0.00	0.00	0.00
344.09	Supplies - Sidewalk Repair Materials	2,175.15	5,000.00	574.04	5,000.00
344.10	Supplies - Street Repair Materials	6,050.92	0.00	0.00	0.00
344.11	Supplies - Guard Rails	3,721.92	2,500.00	0.00	2,500.00
344.12	Supplies - Small Tools/Equipment	4,331.97	14,500.00	9,847.78	15,000.00
344.13	Supplies - Salt - Snow Removal	99,595.78	75,000.00	6.99	100,000.00
344.17	Supplies - Construction Supplies	9,036.85	10,000.00	3,525.67	10,000.00
351.00	Uniforms	8,665.54	11,200.00	4,213.98	10,000.00
351.01	Uniforms Safety Equipment	3,992.15	12,000.00	8,617.11	12,000.00
		\$188,296.05	\$190,968.00	\$48,247.33	\$216,500.00
<i>EX04 - Capital Outlay</i>					
459.00	Capital Outlay Equip - Equipment	188,288.42	0.00	0.00	10,000.00
459.01	Capital Outlay Equip - Vehicles	220,935.97	25,000.00	5,819.00	0.00
		\$409,224.39	\$25,000.00	\$5,819.00	\$10,000.00
Department Total: 750 - Street Department		\$2,863,684.52	\$2,785,526.00	\$1,186,202.63	\$2,649,806.72
Department: 752 - Signs & Signals					
<i>EX01 - Personnel Services</i>					
103.00	Salary & Wages Employee	139,171.83	177,230.00	55,698.29	206,066.93
104.00	FICA Tax Social Security	9,538.79	12,303.00	3,942.32	14,016.15
104.01	FICA Tax Medicare	2,230.82	2,877.00	921.98	3,277.97
105.00	Group Insurance Expense	66,819.00	92,923.00	30,592.95	108,504.09
107.00	Contribution to Pension Fund Employee Pension	21,441.58	26,252.00	8,784.40	32,553.64
108.00	Overtime	15,942.84	25,000.00	8,161.47	20,000.00
		\$255,144.86	\$336,585.00	\$108,101.41	\$384,418.78
<i>EX02 - Contracted Services</i>					
211.00	Telephone	2,127.17	1,800.00	602.42	1,800.00

GENERAL FUND

Expenditure Budget

Account Number	Account Description	2017 Actual Amount	2018 Amended Budget	2018 Actual Amount as of 1/31/18	2019 Department Request
211.01	Telephone - Cellular Phone	0.00	720.00	300.00	720.00
213.04	Utilities Traffic Signals	42,648.71	60,000.00	21,090.86	50,000.00
213.05	Utilities Street Lighting	215,035.50	230,000.00	121,050.59	240,000.00
245.00	Repairs & Maintenance - Buildings & Grounds	931.92	2,000.00	125.00	1,000.00
246.00	Repairs & Maintenance - Equipment	1,837.08	1,500.00	229.90	1,500.00
246.01	Repairs & Maintenance - Street Light Maintenance	2,140.35	15,000.00	411.99	5,000.00
246.02	Repairs & Maintenance - Traffic Signal Maintenance	1,824.00	3,000.00	1,219.93	2,000.00
248.00	Repairs & Maintenance - Autos & Trucks	6,185.45	4,500.00	2,096.02	5,500.00
256.00	Insurance - Workers Compensation	14,023.96	17,344.00	5,423.90	11,734.72
256.01	Insurance - Property & Liability	8,308.96	9,758.00	4,319.13	8,320.00
256.02	Insurance - Unemployment Compensation	0.00	0.00	0.00	0.00
		\$295,063.10	\$345,622.00	\$156,869.74	\$327,574.72
<i>EX03 - Commodities</i>					
343.00	Supplies - Automobile	4,574.65	4,810.00	2,737.56	5,000.00
344.01	Supplies - Operating Supplies	0.00	0.00	0.00	0.00
344.12	Supplies - Small Tools/Equipment	2,553.35	2,000.00	715.30	2,000.00
344.14	Supplies - Street Marker Materials	15,744.09	20,000.00	5,682.65	12,000.00
344.15	Supplies - Marking Paint Supplies	20,257.95	15,000.00	4,934.36	15,000.00
344.16	Supplies - Traffic Sign Materials	11,942.98	25,000.00	11,902.98	25,000.00
351.00	Uniforms	1,329.79	1,875.00	600.00	1,500.00
		\$56,402.81	\$68,685.00	\$26,572.85	\$60,500.00
<i>EX04 - Capital Outlay</i>					
459.00	Capital Outlay Equip - Equipment	5,500.00	7,500.00	0.00	2,500.00
		\$5,500.00	\$7,500.00	\$0.00	\$2,500.00
Department Total: 752 - Signs & Signals		\$612,110.77	\$758,392.00	\$291,544.00	\$774,993.50
Department: 754 - Equipment Maintenance					
<i>EX01 - Personnel Services</i>					
103.00	Salary & Wages Employee	260,672.15	279,882.00	121,264.20	288,644.48
104.00	FICA Tax Social Security	17,319.11	18,208.00	8,036.26	19,135.96
104.01	FICA Tax Medicare	4,050.44	4,258.00	1,879.46	4,475.34
105.00	Group Insurance Expense	107,183.82	155,525.00	47,591.83	108,504.09
107.00	Contribution to Pension Fund Employee Pension	38,497.47	38,854.00	17,945.83	44,444.81
108.00	Overtime	15,720.52	25,000.00	6,954.49	20,000.00
		\$443,443.51	\$521,727.00	\$203,672.07	\$485,204.68
<i>EX02 - Contracted Services</i>					
211.00	Telephone	11,975.83	11,000.00	5,223.36	11,000.00
211.01	Telephone - Cellular Phone	0.00	720.00	300.00	720.00
228.00	FREIGHT Freight/Shipping	0.00	0.00	1,746.07	3,000.00
230.00	Contracted Services	0.00	10,000.00	90.30	2,500.00
246.00	Repairs & Maintenance - Equipment	2,767.35	4,000.00	0.00	3,000.00
256.00	Insurance - Workers Compensation	8,646.39	11,405.00	3,566.66	6,080.87

GENERAL FUND

Expenditure Budget

Account Number	Account Description	2017 Actual Amount	2018 Amended Budget	2018 Actual Amount as of 1/31/18	2019 Department Request
256.01	Insurance - Property & Liability	4,293.08	4,800.00	2,167.13	4,260.00
		\$27,682.65	\$41,925.00	\$13,093.52	\$30,560.87
<i>EX03 - Commodities</i>					
344.01	Supplies - Operating Supplies	416.48	0.00	299.99	500.00
344.05	Supplies - Mechanic/Garage Supplies	20,819.43	22,500.00	7,062.12	20,000.00
344.08	Supplies - Janitorial Supplies	1,927.53	2,000.00	0.00	2,000.00
344.19	Supplies - Tool Allowance	6,000.00	6,000.00	2,931.77	6,000.00
347.02	Purchases for Inventory Inventory Clearing/Fuel	25,014.38	0.00	45,859.88	0.00
347.03	Purchases for Inventory Mon Co/BOPARC Fuel	136,095.82	159,007.00	62,887.51	180,000.00
351.00	Uniforms	1,421.66	2,625.00	600.00	1,500.00
		\$191,695.30	\$192,132.00	\$119,641.27	\$210,000.00
<i>EX04 - Capital Outlay</i>					
459.00	Capital Outlay Equip - Equipment	27,987.73	10,000.00	448.00	10,000.00
		\$27,987.73	\$10,000.00	\$448.00	\$10,000.00
Department Total: 754 - Equipment Maintenance		\$690,809.19	\$765,784.00	\$336,854.86	\$735,765.55
Department: 950 - Urban Landscape					
<i>EX01 - Personnel Services</i>					
103.00	Salary & Wages Employee	87,819.12	93,906.00	44,039.40	134,307.77
104.00	FICA Tax Social Security	5,463.09	5,853.00	2,713.65	8,358.08
104.01	FICA Tax Medicare	1,277.65	1,369.00	634.65	1,954.71
105.00	Group Insurance Expense	32,599.78	34,343.00	16,511.28	36,168.03
107.00	Contribution to Pension Fund Employee Pension	11,320.23	12,490.00	5,558.97	19,412.32
108.00	Overtime	811.88	500.00	0.00	500.00
		\$139,291.75	\$148,461.00	\$69,457.95	\$200,700.92
<i>EX02 - Contracted Services</i>					
211.00	Telephone	870.00	0.00	0.00	0.00
211.01	Telephone - Cellular Phone	0.00	1,080.00	540.00	1,080.00
214.00	Travel & Training General	67.41	0.00	77.80	300.00
230.00	Contracted Services	4,908.00	7,500.00	547.93	6,000.00
248.00	Repairs & Maintenance - Autos & Trucks	4,050.23	5,000.00	810.46	5,000.00
252.00	Dues & Subscriptions General	58.00	200.00	0.00	200.00
256.00	Insurance - Workers Compensation	2,826.59	4,361.00	1,188.05	4,128.61
256.01	Insurance - Property & Liability	3,087.81	4,271.00	1,887.74	2,940.00
		\$15,868.04	\$22,412.00	\$5,051.98	\$19,648.61
<i>EX03 - Commodities</i>					
343.00	Supplies - Automobile	237.34	500.00	601.11	2,000.00
344.00	Supplies - Supplies & Materials	40.00	200.00	0.00	200.00
344.01	Supplies - Operating Supplies	12,624.80	20,000.00	7,511.32	20,000.00
		\$12,902.14	\$20,700.00	\$8,112.43	\$22,200.00
<i>EX04 - Capital Outlay</i>					
459.00	Capital Outlay Equip - Equipment	0.00	30,000.00	0.00	2,850.00
		\$0.00	\$30,000.00	\$0.00	\$2,850.00

GENERAL FUND

Expenditure Budget

Account Number	Account Description	2017 Actual Amount	2018 Amended Budget	2018 Actual Amount as of 1/31/18	2019 Department Request
Department Total: 950 - Urban Landscape		\$168,061.93	\$221,573.00	\$82,622.36	\$245,399.53
	EXPENSES Total	\$35,914,899.24	\$38,082,999.00	\$17,577,104.67	\$35,336,109.00

MORGANTOWN

NCWV Economic Outlook

**Budget
2018-2019**

NORTH CENTRAL WEST VIRGINIA

ECONOMIC OUTLOOK

2018-2022

North Central West Virginia Economic Outlook

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Executive Summary

Despite significant losses in one of the region's counties over the past few years, North Central West Virginia has managed to remain one of the state's healthiest economic regions, as evidenced by steady gains in income and improvements in several indicators for the overall area's labor market. In this report, we present a detailed discussion of North Central West Virginia's economy along with our forecast for regional conditions for the next five years.

Several key facts behind the recent economic performance of North Central West Virginia are as follows:

- **North Central West Virginia businesses added nearly 7,000 jobs between the first quarters of 2010 and 2015, for cumulative growth of more than 6 percent.**
 - **The region as a whole has seen little change in payrolls overall since 2015, but moderate job gains have been registered over the past few quarters.**
 - **Among the region's four counties, Monongalia County has shown the strongest economic growth in recent years.** Marion is the only county in the region to suffer significant job loss over the past decade.
 - **Many of the region's sectors have outperformed statewide growth by sizable margins in recent years.** Performances have been particularly strong within healthcare, retail trade and leisure and hospitality.
 - **Not all sectors have added a significant number of jobs over the past few years.** Employment within the energy sector has declined as a result of struggles for the area's coal and natural gas producers, though conditions have improved in recent quarters.
 - **Unemployment in the region is consistently lower than the statewide average by a sizable margin.**
 - **Labor force participation is higher in the area compared to the balance of West Virginia.** However, the region does lag the nation as a whole in terms of workforce participation.
 - **Per capita personal income has increased more rapidly since 2010 compared to the statewide average.** Three of the region's counties rank among the state's top-10 counties in terms of income levels.
 - **Regional demographic trends are also favorable. More than 27,000 residents have been added to the area since 2000.** The area's population is also younger and more highly-educated versus statewide norms.
- Our forecast calls for North Central West Virginia as a whole to grow at rates well above its regional performance of the last couple of years. Key aspects of our North Central forecast are as follows:
- **We expect employment to grow at an annual rate of 0.8 percent per year in North Central WV during the outlook period.** This rate is higher than expected growth for West Virginia overall (0.7 percent) but slightly lags expected growth nationally (0.9 percent).
 - **Monongalia County is expected to exhibit the highest rate of job growth among the region's four counties in coming years.** Harrison County is expected to grow at a below-average rate, but also has significant upside potential for stronger growth.
 - **The energy sector, professional and business services and construction are a few of the sectors that will likely lead in terms of overall regional job growth going forward.**
 - **Unemployment is expected to ease slightly lower in coming years and will likely remain lower than the statewide average throughout the outlook period.**
 - **Real per capita personal income is expected to increase at an annual average rate of more than 2.1 percent over the next five years.** This rate of growth is better than the nation and West Virginia as a whole.
 - **The region's population is expected to continue to grow in coming years, though most of the anticipated growth will occur in Monongalia County.**

Recent Economic Performance

In a period when many of West Virginia's economic regions have struggled, North Central West Virginia¹ has enjoyed a relatively stable performance over the past several years. After a prolonged period of sluggishness that coincided with the Great Recession, the four-county region saw employers add roughly 7,000 jobs between the first quarters of 2010 through 2015. The region as a whole did see job growth stall over the past two years, which even resulted in the calendar year average for 2016 declining slightly from 2015. However, this recent slowdown can be attributed almost solely to significant losses concentrated within one particular county in the region. Furthermore, conditions appear to have improved more broadly as of late as preliminary data indicate all four counties have registered job growth over the last few quarters.²

PERFORMANCE BY COUNTY Monongalia County represents the primary economic engine for North Central West Virginia. West Virginia University, with its 26,000 on-campus students and 6,600 faculty and staff members, acts as a stabilizing force amid the ups and downs of the national business cycle. In addition, WVU has generated growth opportunities in the region's economy thanks to the long-term upward trend in student enrollment and a host of recent large-scale construction and renovation projects across the three campuses in Morgantown.

The private sector has also bolstered Monongalia County's economy, driven in part by substantial commercial development in the University Town Centre TIF District and the Suncrest Area. Also, expansion projects by WVU Medicine and the Mon Health System have generated additional growth in recent years. Overall, Monongalia County employers have added more than 3,500 jobs since the beginning of 2012, a period which coincides with a cumulative loss of roughly 21,000 jobs for the state as a whole.

After Harrison County provided a relatively steady contribution to growth in the North

Central West Virginia regional economy, as local employers added approximately 2,000 jobs between early-2010 and mid-2014. Conditions started to become more volatile by late-2014 as total payrolls in the county have bounced around due to prolonged bear market conditions for natural gas prices. Indeed, with regional hub spot prices for natural gas remaining at exceptionally low levels for much of 2015 and 2016, sizable layoffs occurred for not only gas drilling and exploration firms but also a range of other support industries such as engineering, contract labor and legal services. These losses were offset in large part by growth stemming from commercial

Figure 1: Total Employment

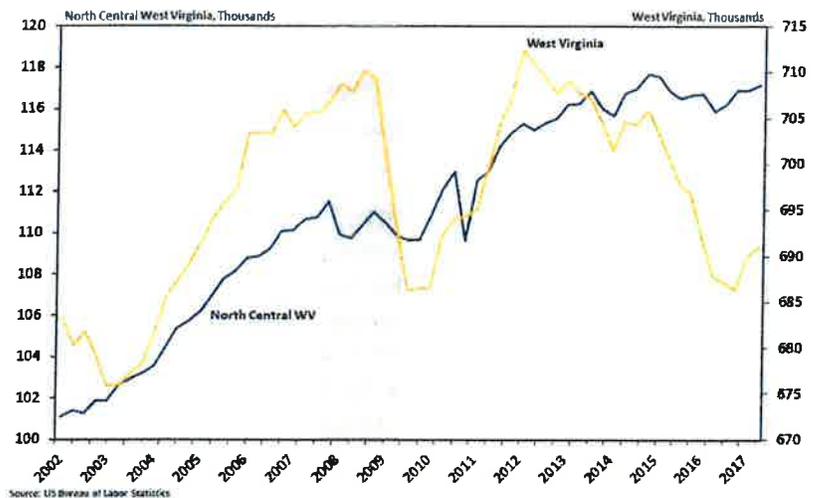
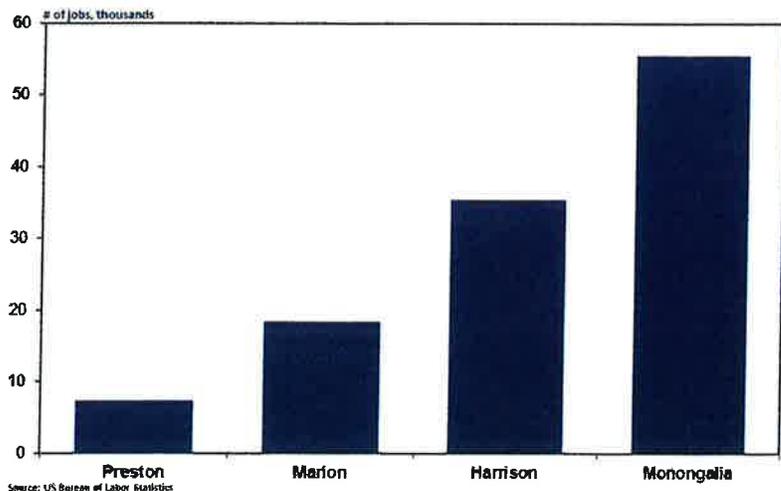


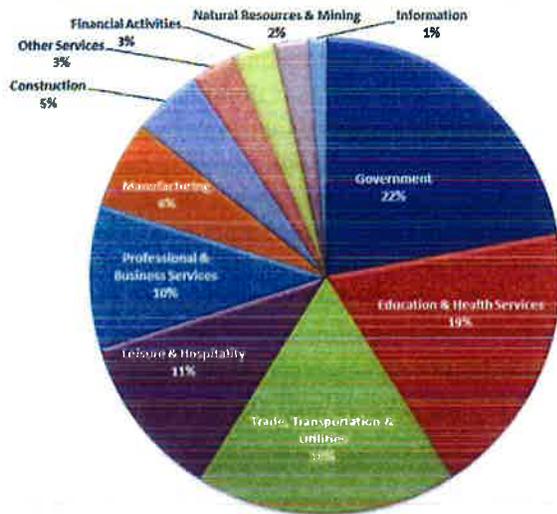
Figure 2: Total Employment by County (2016)



¹ For the purposes of this report, North-Central West Virginia consists of Harrison, Marion, Monongalia and Preston counties.

² Sources for historical information are noted in each figure.

Figure 3: North Central WV Employment Distribution by Sector



Source: US Bureau of Labor Statistics; 2016 data.

development in the Charles Pointe and White Oaks and expanded hiring at the FBI's Criminal Justice Information Services (CJIS) facility in Clarksburg.

Preston County's employment situation has generally been stable for the past three years, following a solid pace of recovery in the aftermath of the Great Recession. Unfortunately, Marion County has encountered the most significant economic struggles in recent years, as total payrolls in the county have shrunk by more than 12 percent (roughly 2,000 jobs) between early-2013 and late-2016. Many of the job losses recorded in the area have been linked to the coal industry, as a sharp decline in domestic coal-fired electricity generation led to sizable production cuts and layoffs at Marion County mining operations and precipitated job losses by some local manufacturing industries as well as some auxiliary support services. Even with the recent bounce-back in thermal coal production and hiring by some of the county's mining companies, overall employment in Marion County remains at levels observed during the mid-1990s.

PUBLIC SECTOR The public sector is a major feature of North Central West Virginia's economic landscape. In addition to the presence of public higher education institutions, namely WVU and Fairmont State University, several major federal installations can be found in the area, including the FBI's CJIS facility, Department of Energy's National Energy Technology Laboratory, Louis A. Johnson VA Medical Center, National Institute for Occupational Safety and Health (NIOSH) and US Bureau of

Prisons. Overall, government employment combined at the federal, state and local levels accounts for just above 1 in 5 jobs (22 percent) locally. In addition to the protracted problems for the West Virginia state budget, public sector employment in the region has generally been under pressure in recent years due to sequestration and slow growth in federal spending. However, total government payrolls have increased by approximately 500 since late-2015, much of it associated with the expanded hiring activity at the FBI CJIS facility.

EDUCATION AND HEALTH Education and healthcare services also represents another linchpin to the North Central Region's economy. J.W. Ruby Memorial Hospital and the Mon General Hospital System employ well

above 8,000 people in Monongalia County alone and WVU Medicine has aggressively expanded its operations, including the 114-bed tower at Ruby Memorial that is nearing completion and the new facilities at University Town Centre that opened earlier this year. Moreover, WVU Medicine has mergers with other hospitals operating in the region and elsewhere in the state. Mon General has undertaken several projects in recent years, including the Mon Health Medical Park facilities adjacent to Route 705 in Morgantown. The sector as a whole has added roughly 2,600 jobs on net since the beginning of 2010, with these gains coming mostly in Monongalia and Harrison counties.

CONSUMER SECTOR Given the headwinds caused by job losses in coal, natural gas and some other high-wage industries over the past few years, consumer spending in many parts of West Virginia has been under significant pressure. In addition, a sizable part of the state's leisure and hospitality sector faces major competition for spending by out-of-state visitors after new gaming venues have been introduced in Maryland, Ohio, and Pennsylvania over the years. Despite these broader statewide trends, consumer-oriented sectors operating in the North Central Region have enjoyed relatively stable growth since the end of the Great Recession thanks to comparatively healthier labor market conditions and strong income growth. Gains have been realized in each of the region's four counties, but the build-out of new retail, lodging and other commercial businesses in the University Town Centre TIF district along with new retail and dining options in the Suncrest area in Monongalia County, along

with Charles Pointe and White Oaks in Harrison County, stand out as key consumer-oriented developments.

CONSTRUCTION With numerous large-scale construction projects throughout the region, construction payrolls have been quite volatile in North Central West Virginia for the past several years. A significant portion of the region's construction activity has been centered in Monongalia County and much of it has been associated with WVU, WVU Medicine and Mon Health System. In addition to the healthcare-related projects, other major projects include the University Park and UPlace student residences, Evansdale Crossing, the College of Physical Activity and Sports Sciences building, and new buildings for both engineering and agricultural sciences. Approximately \$100 million in renovations and upgrades have been performed on several athletic department facilities.

Aside from the WVU-related and healthcare construction activity, the University Town Centre (UTC), Suncrest Towne Centre and Fort Pierpont developments have accounted for a sizable portion of the region's commercial construction activity, but the build-out of the Charles Pointe and White Oaks developments in Harrison County have also spurred growth in construction payrolls in recent years. Additional commercial development work is ongoing within the UTC TIF district, as site development is under way for the large multi-use WestRidge Development project and the \$40 million Mountaineer Center, which will include swimming and track & field facilities for WVU at Mylan Park.

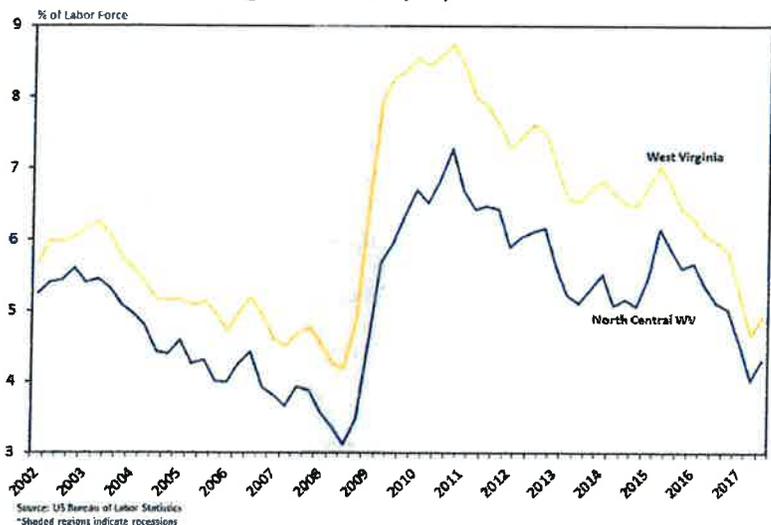
Infrastructure spending has been relatively limited across much of West Virginia over the past several years due to the state's protracted budget difficulties. Major projects such as the addition of Exit 153 and interchange off of on I-79 in Monongalia County and the extension of White Oaks Boulevard have bolstered the region's transportation access and infrastructure and should set the stage for future commercial and residential development along the I-79 corridor.

NATURAL RESOURCES & MINING The natural resources and mining sector accounts for only 2 percent or so of jobs in the region, but cyclical and structural changes in energy production have had noticeably larger impact on the North Central regional economy in recent years. Harrison County

has traditionally been among the state's top producers of natural gas, but even as growth in withdrawal volumes and exploration activity have not kept pace with Doddridge, Ritchie, Tyler and Wetzel counties, many drilling and field service firms operating in these outlying counties are headquartered in and around the Clarksburg area.

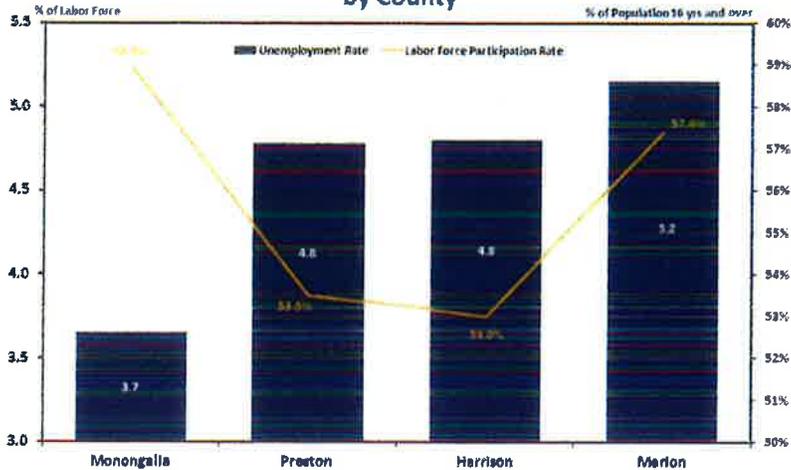
Even after losing jobs on net since 2014, the oil and gas industry still employs roughly double the number of workers (excluding contract labor) that it did in early-2010. Furthermore, hiring activity has picked up moderately thanks to rising production and exploration activity that has been fostered by solid growth in domestic and international demand, higher regional hub prices and several major pipeline projects that have already entered or will enter service within the next couple of years.

Figure 4: Unemployment Rate



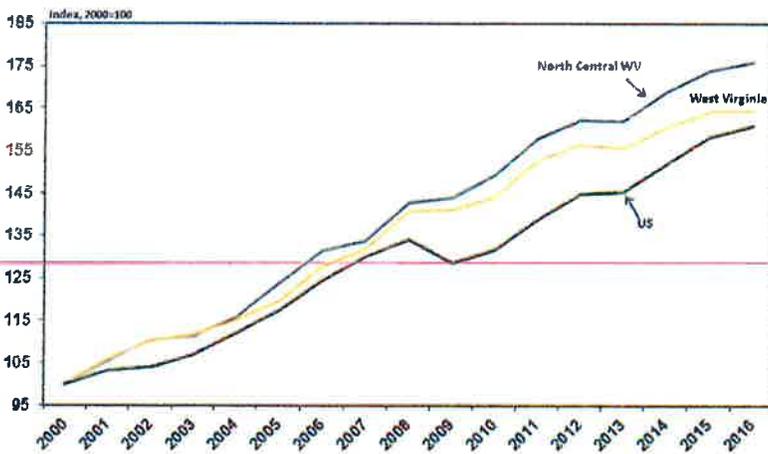
In addition to the region's natural gas assets, North Central West Virginia contains an appreciable amount of coal production. During 2016, mines in the region produced 16.8 million short tons of coal, or a near-16 percent drop from 2015, which itself was a 12 percent decline from the previous calendar year. On a positive note, an increase in domestic coal-fired generation and stronger export demand for thermal coal have helped to improve regional coal production somewhat. Mine output through the first three quarters of 2017 is 13 percent above the same period from 2016 and employment is up by a slightly-smaller rate. Nonetheless, at current rates, regional coal output will fall somewhere between 2015 and 2016 tonnage levels in 2017.

Figure 5: Unemployment and Labor Force Participation by County



Source: Bureau of Labor Statistics, US Census Bureau
 Note: Unemployment rate represents 2017Q3; Labor force participation rate is from 2015.

Figure 6: Per Capita Personal Income



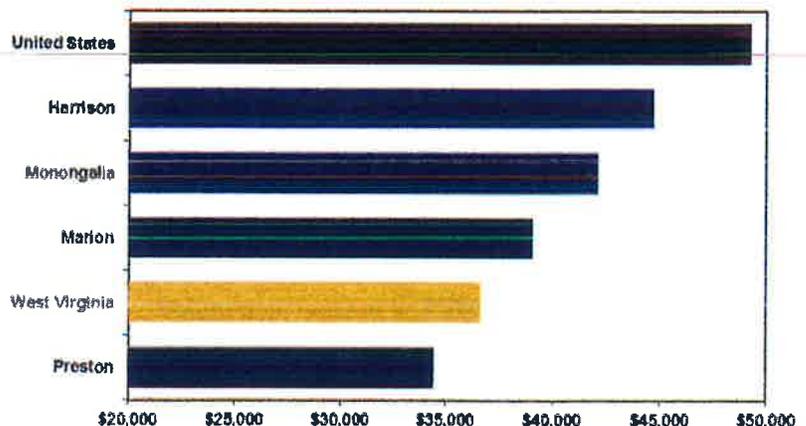
Source: US Bureau of Economic Analysis
 *Note: The 2016 figure for North Central West Virginia is an estimate.

the four counties, Monongalia possesses the lowest rate in the region at 3.6 percent, while Marion County contains the highest incidence of unemployment at 5.2 percent.

Workforce participation tends to exceed statewide averages in North Central West Virginia. Overall, the four-county region's labor force has expanded by 3,000 since the first quarter of 2012, with nearly two-thirds of that gain coming since late-2015. This stands in contrast to the rest of West Virginia, where the adult-aged workforce has contracted by 30,000 people since early-2012. In terms of the share of residents aged 16 and older that actively participate in the workforce, Monongalia County has the highest at 59 percent either holding a job or actively seeking employment. Harrison County is the one county in the region with labor force participation below the statewide average, but all four counties lag the national average by at least five percentage points.

INCOME Per capita personal income (not adjusted for inflation) in the North Central West Virginia Region was estimated at nearly \$41,200 during calendar year 2016. This marked a 1.2 percent rate of growth in from 2015 average income levels, which surpassed statewide levels, which surpassed state-wide growth and trailed the national figure. Indeed, North Central West Virginia has seen per capita income increase at an average annual rate of 2.8

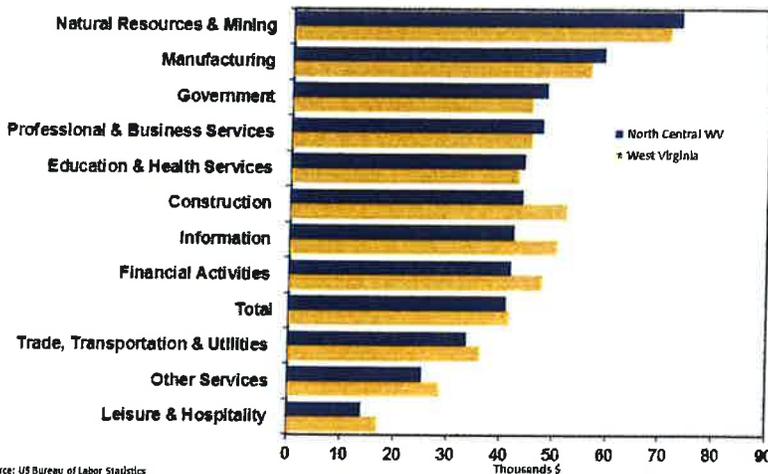
Figure 7: Per Capita Personal Income by Area (2016)



Source: US Bureau of Economic Analysis
 Note: 2016 Income figures for counties are preliminary.

UNEMPLOYMENT North Central West Virginia consistently has an unemployment rate that comes in well below the statewide average. The four-county region's jobless rate reached its lowest level on record in mid-2008 at just above 3 percent before more than doubling to a peak of 7.3 percent by the end of 2010. After falling steadily over the subsequent four years to a low of 5 percent in the fourth quarter of 2014, energy industry layoffs and uncertainty in the public sector caused upward pressure on the region's unemployment rate. Indeed, the jobless rate surged more to 6.2 percent by mid-2015, but has since fallen more than two percentage points over the subsequent two years. Among

Figure 8: Average Annual Salary by Major Sector (2016)



North Central West Virginia has tended to see gains in the number of residents, adding roughly 1,700 people per year since 2000. Monongalia County represents the region’s most populous county and is the third largest statewide at nearly 105 thousand residents. Moreover, Monongalia has been the region’s leader in population growth over the past decade or so, offsetting the moderate losses occurring in Harrison and Marion counties in recent years.

DEMOGRAPHICS Many underlying demographic characteristics for North Central West Virginia offer a fairly noticeable contrast when compared to the state as a whole. To some extent, however, these differences are driven in large part by Monongalia County, as the other three counties in the region tend to resemble the state by most demographic measures. For example, while the region’s overall median age is 37.6 years, the presence of West Virginia University helps to place nearly 40 percent of Mon County’s population under the age of 25 and make the area’s overall age distribution appear measurably younger even though Harrison, Marion and Preston counties have age distributions quite similar to the state as a whole.

percent since 2010, which falls in between state and national figures of 2.2 and 3.4 percent, respectively, during this time period

Harrison County has the highest per capita income of all four counties in the region at approximately \$44,700 in 2015, followed by Monongalia, where residents earned around \$42,000 on average. Per capita income in the region still continues to lag the national figure by an appreciable amount, but the region’s average income deficit with the nation has been much less volatile than the state as a whole by comparison thanks to a diverse mix of high-wage industries and the stabilizing presence of WVU and several federal government installations.

POPULATION Although many economic regions in West Virginia have suffered from sustained population losses,

Finally, rates of educational attainment for the region are noticeably higher versus other parts of the state as 26.5 percent of residents 25 and older have a college degree compared to less than 20 percent for West Virginia. Monongalia County contains the state’s highest concentration of college graduates, wherein 40 percent of 25-and-older residents hold at least a four-year degree.

Figure 9: Summary Population Profiles

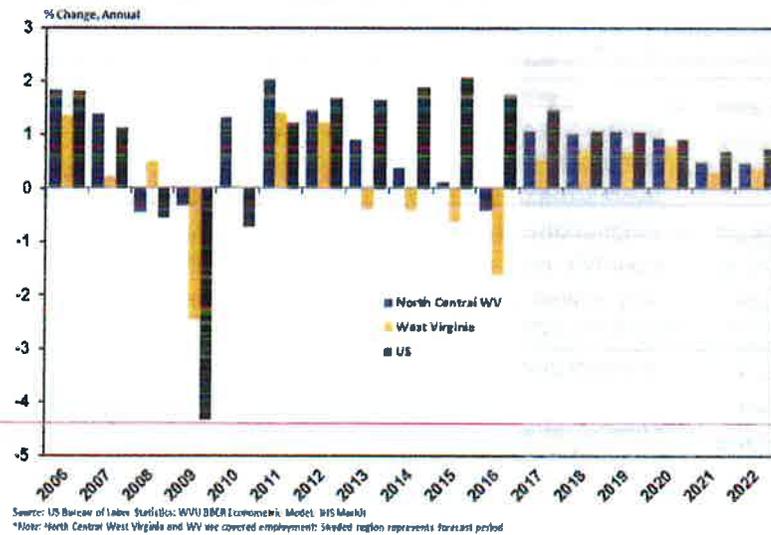
	North Central WV	West Virginia	United States
Total Population (2016)	269,318	1,891,102	323,127,519
% Population Under 18 (2016)	19.0%	20.4%	22.8%
% Population 65 Years + (2016)	15.7%	18.7%	15.2%
Population with Less than High School Diploma (2015, 25 yrs. +)	11.6%	14.0%	12.8%
Population with High School Diploma, No College (2015, 25 yrs. +)	37.5%	40.7%	27.6%
Population with Some College (2015, 25 yrs. +)	24.4%	23.7%	28.9%
Population with Bachelor’s Degree or Higher (2015, 25 yrs.+)	26.5%	19.6%	30.6%
Median Age (2016)	37.6	42.2	37.9
Mean Household Income (2015)	\$60,368	\$56,568	\$78,878
Average Household Size (2016)	2.65	2.49	2.73

Source: US Census Bureau

Economic Outlook

Expectations for the US and West Virginia economies during the forecast horizon will have a significant impact on the North Central Region's economic performance. Our forecast calls for the region to continue expanding over the next five years. Anticipated improvements in economic conditions for the rest of the state and continued growth for the national economy, provide a solid backdrop that should enable one of West Virginia's stronger economic regions to enjoy growth that exceeds the statewide average and only slightly lags the national figure during the outlook period.

Figure 10: Employment Growth Forecast

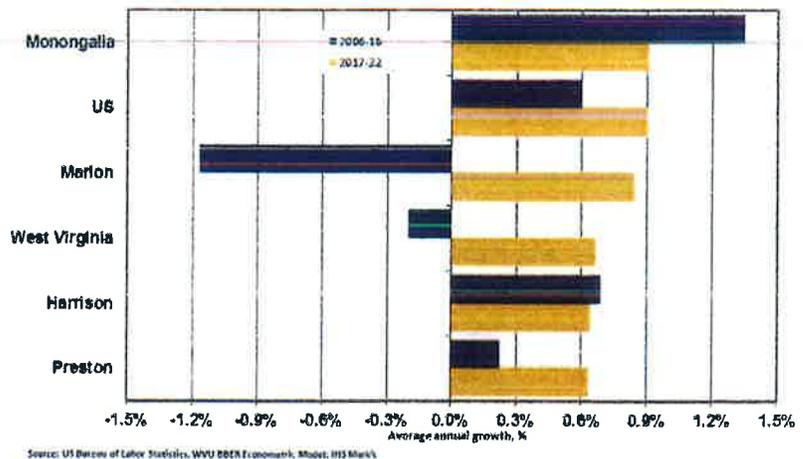


EMPLOYMENT OUTLOOK We anticipate total employment in the four-county region will increase at an average annual rate of 0.8 percent. This pace of job growth is slightly ahead of what occurred during the past decade and will lead North Central West Virginia to account for an increasingly larger share of aggregate state economic output going forward. Moreover, regional-level growth should be stronger over the first half of the outlook period as the forecast calls for payroll increases to average more than 1 percent annually through 2020. Gains associated with the rebounding natural gas industry should serve to boost what was already expected to be a period of diversified economic growth for the area over the next several years.

Monongalia County is expected to enjoy the strongest rate of job growth (0.9 percent per year) among any county in the region during the outlook period, falling roughly in line with national-level growth. While the baseline forecast calls for Marion County to expand, with payrolls increasing at an average annual rate of 0.8 percent, this growth largely reflects a moderate recovery in the county's labor market given the depth of losses recorded in recent years. Harrison and Preston counties will trail statewide growth slightly over the next five years, averaging roughly 0.6 percent per year through 2022. At the same time, however, Harrison likely has the most opportunity for growth to exceed or lag expectations should the natural gas industry and area manufacturing activity differ significantly from the baseline forecast.

SECTOR OUTLOOK Our forecast calls for the natural resources and mining sector to lead overall regional growth during the outlook period, with payrolls growing at an expected average annual gain of 2.8 percent through 2020. Some of this growth reflects a rebound for the natural gas industry as payrolls begin to rise as drilling and exploration activity bounce back from a sustained period of weakness, but the industry as a whole is expected to perform well over the next several years as rising domestic and international demand for natural gas bolsters production activity throughout the Marcellus and Utica Shale plays. In addition, the addition of downstream

Figure 11: Employment Growth Forecast by Area



processing capacity via the ethane cracker under construction by Shell in Beaver County, PA, and the potential for another ethane cracker in Belmont County, OH, will boost natural gas production during the latter portion of the outlook period once these facilities come on line. In addition, new midstream capacity, in particular the Rover, Mountain Valley and Atlantic Coast pipeline projects, as well as the nearly-complete liquefied natural gas (LNG) export terminals at Cove Point, MD, will likely buoy demand for the natural gas produced in North Central West Virginia going forward.

bodes well for a range of firms specializing in legal, engineering and other technical services.

Construction activity is expected to remain strong during the outlook period, particularly over the next two to three years. Overall, the construction sector is expected to add jobs at 1.7 percent per year. Projects such as the WestRidge Development, along with WVU-related projects such as the Mountaineer Wellness Center at Mylan Park and even a planned new B&E building will continue to drive much of the commercial development in Monongalia County. Moreover, development along the region's southern portions of the I-79 corridor, such as Charles Pointe and White Oaks in Harrison County, will likely continue to attract development activity. Construction of pipeline infrastructure for the natural gas industry will also impact the region over the next couple of years. Indeed, the planned paths of the Atlantic Coast and Mountain Valley pipelines put them within the North Central West Virginia and will require significant site development, pipeline installation as well as the construction of compressor stations and other

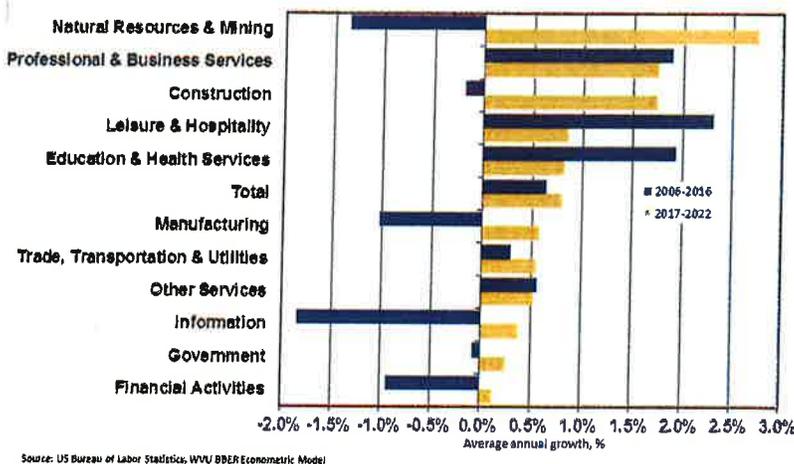
infrastructure within the region. Finally, construction activity associated with various types of public infrastructure projects is expected to increase going forward. The voter-approved road bond provides for significant funding levels for several major highway projects in Harrison, Monongalia and Marion counties that would ease traffic conditions and/or facilitate access to areas with long-term development potential.

Airport infrastructure will also see gains during the outlook period, stemming from Bombardier expanding its aircraft services facility as well as plans by North Central WV Airport to expand the terminal and increase flight capacity. Also, the Morgantown Airport to extend the runway for the Air National Guard and potential for increased corporate and business travel is also Expansion plans by the Morgantown and North Central West Virginia Airports are additional sources of infrastructure investments anticipated for the region going forward.

After growing at a rate of 1.9 percent annually in the past decade, the education and healthcare services sector is expected to see job gains come in at less than half that pace during the outlook period. Most of these gains will

The professional and business services sector is expected to add jobs at a rate of 1.7 percent annually during the outlook period, benefiting in part from broader regional and national economic growth underpinning demand for business support firms. Also, WVU's presence along with the numerous federal and private research facilities located along the I-79 High-Tech Corridor will continue to facilitate technology transfer and innovation, which will lead to opportunities for entrepreneurship and job creation locally.

Figure 12: North Central WV Employment Growth Forecast by Sector



At the same time, the professional and business services sector is expected to benefit directly from the energy sector's rebound and projected growth over the next several years. Indeed, contract labor services are utilized heavily by gas drilling firms and as production and exploration activities ramp up over the next couple of years these jobs should increase appreciably. Finally, given the many complexities involving the development and purchases of gas assets, rising natural gas production

come during the earlier part of the forecast horizon, coinciding with increased hiring to staff the facilities expansion at J.W. Ruby Memorial Hospital. Other projects in the region backed by WVU Medicine will bolster hiring activity over the next few years, particularly the new outpatient facilities in Morgantown and Fairmont. From a longer term perspective, the region has become a hub for healthcare services for residents across West Virginia. This status will only be reinforced over the longer term as an aging population bids up demand for healthcare services statewide and some specialized services could be shifted entirely to the North Central Region as cost issues cause parts of West Virginia facing declining and/or highly-rural populations to focus on providing basic care.

The North Central Region’s consumer-driven sectors, namely leisure and hospitality and the retail portion of trade, transportation and utilities, are projected to see steady job gains over the next five years. Population growth and the anticipated gains in several high-wage industries in the region will drive most of these gains going forward. In addition, the build-out of developments within the University Town Centre TIF district and the Suncrest Area along with what is ultimately constructed at the WestRidge Development will drive activity in Monongalia County, as well as the Charles Pointe and White Oaks developments in Harrison County, will drive growth in new retail, dining, lodging and entertainment businesses.

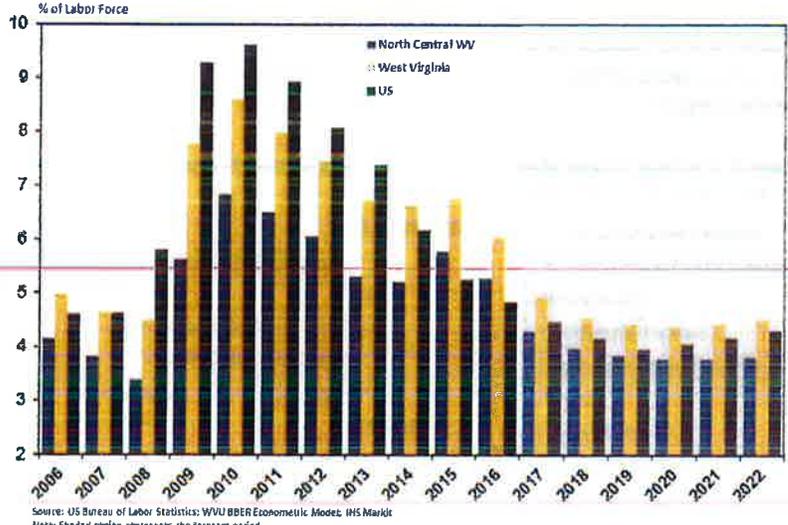
Public sector employment in the four-county area is expected to grow just over 0.3 percent annually between 2017 and 2022. State government payrolls will increase slightly over the next five years, reflecting the cyclical and structural problems that are anticipated to continue for several major sources of tax revenue collected by the state. Local government employment should see more potential for growth as increased revenue streams (local sales taxes and fees, natural gas, etc.) allow the area’s city and county governments meet the needs of a growing population that demands more local government services.

The FBI Criminal Justice Information Services Division in Bridgeport could potentially add more workers depending upon the agency’s needs for the facility to meet expanded mandates on background checks. Beyond that facility, we

do not anticipate any major changes for the region’s other federal employers, but downside risks are a factor that cannot be ignored given the partisan divide in Washington as well as the spending strain caused by Medicare and Social Security will continue to rise as more US residents reach retirement age.

UNEMPLOYMENT OUTLOOK Large revisions to historical data as well as any unanticipated changes in the labor force participation rate for North Central West Virginia could cause the forecast for the area’s unemployment rate to differ significantly from both its projected level and path. Nonetheless, expected job growth during the outlook period is expected to result in further declines in North Central West Virginia’s unemployment rate. After averaging just below 4.5 percent for all of calendar year 2016, our forecast calls for the jobless rate to trend lower

Figure 13: Unemployment Rate Forecast



over the next few years before settling to the upper-3.0-percent range.

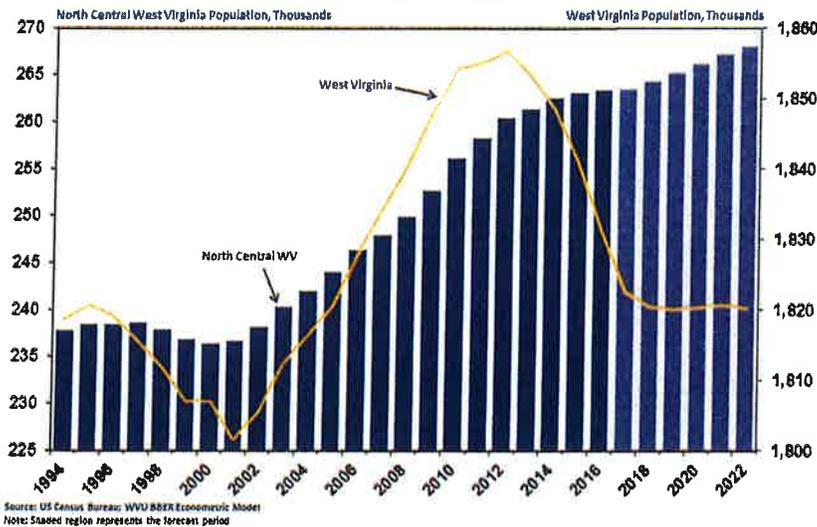
Monongalia County will maintain the lowest jobless rate among the region’s four counties throughout the forecast, edging lower to the low-3.0-percent range. Preston County’s unemployment rate will remain below the statewide average and eventually decline by late-2019. Harrison County’s jobless rate will generally track the statewide average while Marion County will see the largest percentage-point decline in its unemployment rate thanks to better job prospects within the county and healthy growth in neighboring Harrison and Monongalia counties.

INCOME OUTLOOK Inflation-adjusted per capita income in North Central West Virginia is projected to increase at an average annual rate of just above 2.1 percent through 2022, surpassing anticipated gains at the state and national level. Job growth in relatively high-wage sectors will translate into strong increases in real wages and salaries earned by workers and continued improvements in equity markets should bolster local households' investment income. Finally, growth in transfer payments will accelerate during the latter half of the outlook period as more people in the area enter retirement, particularly in Harrison, Marion and Preston counties.

its population shrink more over the next few years before continue to lose residents on net for the next couple of years before stabilizing at around 68,400 people.

POPULATION OUTLOOK The region's resident population is expected to increase between 0.3 and 0.4 percent per year during the outlook period, which will lag the rate of growth observed in the most recent decade. Monongalia County will account for virtually all of the area's population growth over the next five years, adding residents at nearly 0.9 percent per year. One downside risk to population growth in Monongalia County stems from potentially smaller inflows of international immigrants due to changes (or even proposed changes) to US immigration policy. Furthermore, infrastructure issues remain a major hindrance to residential development in several parts of the county.

Figure 14: Population Forecast



Preston County's population is also expected to see moderate gains over the next five years, though growth will trail what was recorded in the last ten years or so. By comparison, the number of residents in Marion County is expected to remain stable while Harrison County will see

MORGANTOWN

Morgantown Municipal Airport

Budget
2018-2019

AIRPORT

Budget Worksheet Report

Account Number	Account Description	2017 Actual Amount	2018 Amended Budget	2018 Actual Amount	2019 Department Request
Fund: 403 - Airport Fund					
REVENUES					
Department: 000 - Revenues					
Division: 16 - Airport					
<i>RE03 - Intergovernmental</i>					
366.00	State Grants	15,000.00	15,000.00	0.00	0.00
369.00	Contrib Other Funds - General	0.00	200,000.00	0.00	0.00
369.001	Contrib Other Funds - General Fund	130,000.00	0.00	100,000.00	230,000.00
369.252	Contrib Other Funds - Airport Improvement Fund	2,192,577.47	0.00	0.00	0.00
<i>Account Classification Total: RE03 - Intergovernmental</i>		\$2,337,577.47	\$215,000.00	\$100,000.00	\$230,000.00
<i>RE07 - Miscellaneous</i>					
380.00	Interest Earned Investments	44.73	40.00	6.51	35.00
399.00	Miscellaneous - Other	4,006.00	4,500.00	1,322.43	4,500.00
<i>Account Classification Total: RE07 - Miscellaneous</i>		\$4,050.73	\$4,540.00	\$1,328.94	\$4,535.00
<i>RE10 - Airfield</i>					
346.02	Airport Hangar Rent	112,489.08	180,707.00	53,065.47	191,977.00
346.05	Airport Airline Landing Fees	23,181.62	15,000.00	4,930.40	15,600.00
<i>Account Classification Total: RE10 - Airfield</i>		\$135,670.70	\$195,707.00	\$57,995.87	\$207,577.00
<i>RE11 - Terminal Building</i>					
346.01	Airport Navy Office Rent	53,377.50	58,230.00	14,763.68	59,467.00
346.04	Airport Office Rent	154,721.87	173,186.00	93,137.79	157,897.00
346.06	Airport Restaurant Rent	12,600.00	15,600.00	9,100.00	16,400.00
346.09	Airport Car Rental Agencies	4,080.00	4,320.00	1,600.00	3,840.00
346.11	Airport Interspace Advertising	55.00	7,000.00	0.00	1,500.00
385.01	Commissions Car Rental	42,306.78	41,000.00	17,163.71	41,460.00
<i>Account Classification Total: RE11 - Terminal Building</i>		\$267,141.15	\$299,336.00	\$135,765.18	\$280,564.00
<i>RE12 - Terminal Area</i>					
346.10	Airport Vending	6,008.03	6,000.00	2,313.75	6,000.00
<i>Account Classification Total: RE12 - Terminal Area</i>		\$6,008.03	\$6,000.00	\$2,313.75	\$6,000.00
Division Total: 16 - Airport		\$2,750,448.08	\$720,583.00	\$297,403.74	\$728,676.00
Division: 17 - Airport FBO					
<i>RE07 - Miscellaneous</i>					
380.00	Interest Earned Investments	32.32	25.00	30.97	30.00
399.00	Miscellaneous - Other	20,133.15	20,000.00	10,208.58	20,000.00
<i>Account Classification Total: RE07 - Miscellaneous</i>		\$20,165.47	\$20,025.00	\$10,239.55	\$20,030.00
<i>RE10 - Airfield</i>					
345.04	Catering	0.00	1,000.00	0.00	0.00
345.05	Pilot Supplies	453.00	500.00	42.95	500.00
345.07	Oil & Pristine	809.66	1,000.00	686.82	1,000.00
346.12	Airport Airline Landing Fees	59,755.40	55,000.00	39,103.69	58,000.00
346.13	Airport De-Icing	66,738.48	65,000.00	26,298.00	65,000.00
362.01	Charges - Jet Fuel - Retail	1,248,625.07	1,100,000.00	793,759.05	1,300,000.00
362.04	Charges - Jet Fuel - Military/Pristine	249,690.35	220,000.00	113,446.04	210,000.00
362.05	Charges - Fuel - AV Gas	225,109.40	249,000.00	123,728.40	250,000.00
<i>Account Classification Total: RE10 - Airfield</i>		\$1,851,181.36	\$1,691,500.00	\$1,097,064.95	\$1,884,500.00
Division Total: 17 - Airport FBO		\$1,871,346.83	\$1,711,525.00	\$1,107,304.50	\$1,904,530.00
Department Total: 000 - Revenues		\$4,621,794.91	\$2,432,108.00	\$1,404,708.24	\$2,633,206.00
REVENUES Total		\$4,621,794.91	\$2,432,108.00	\$1,404,708.24	\$2,633,206.00

AIRPORT

Budget Worksheet Report

Account Number	Account Description	2017 Actual Amount	2018 Amended Budget	2018 Actual Amount	2019 Department Request
EXPENSES					
Department: 699 - Contingencies					
Division: 16 - Airport					
<i>EX05 - Contributions</i>					
568.00	Contingencies	0.00	23,550.00	0.00	65,277.00
		\$0.00	\$23,550.00	\$0.00	\$65,277.00
Division Total: 16 - Airport		\$0.00	\$23,550.00	\$0.00	\$65,277.00
Department Total: 699 - Contingencies		\$0.00	\$23,550.00	\$0.00	\$65,277.00
Department: 758 - Airport					
Division: 16 - Airport					
<i>EX01 - Personnel Services</i>					
103.00	Salary & Wages Employee	207,082.36	239,014.00	122,763.91	241,327.00
104.00	FICA Tax Social Security	12,927.93	15,172.00	7,729.87	15,427.00
104.01	FICA Tax Medicare	3,023.86	3,548.00	1,807.80	3,608.00
105.00	Group Insurance Expense	62,099.19	95,052.00	53,766.94	103,605.00
107.00	Contribution to Pension Fund Employee Pension	28,927.46	32,375.00	16,323.83	35,831.00
108.00	Overtime	3,053.17	10,000.00	3,511.86	7,500.00
		\$317,113.97	\$395,161.00	\$205,904.21	\$407,298.00
<i>EX02 - Contracted Services</i>					
211.00	Telephone	10,556.45	9,000.00	4,523.12	10,500.00
211.01	Telephone - Cellular Phone	0.00	0.00	356.13	2,600.00
213.01	Utilities Electric	84,643.40	85,000.00	41,539.18	85,000.00
213.02	Utilities Gas	19,365.62	25,000.00	7,879.57	25,000.00
213.03	Utilities Water	6,705.59	6,000.00	2,801.94	6,500.00
213.06	Utilities Storm Sewer	8,285.15	10,000.00	2,746.38	10,000.00
214.00	Travel & Training General	343.47	5,000.00	1,217.92	2,500.00
217.00	Advertising & Legal Publications General	26,325.42	15,000.00	13,025.62	15,000.00
218.00	Postage	601.39	550.00	290.84	500.00
230.00	Contracted Services	26,450.70	28,000.00	13,636.57	28,000.00
231.00	Fees - Fire Service	7,542.25	7,542.00	7,542.25	7,542.00
245.00	Repairs & Maintenance - Buildings & Grounds	31,810.20	28,000.00	21,134.89	28,000.00
245.01	Repairs & Maintenance - Hangar	0.00	0.00	0.00	5,000.00
245.02	Repairs & Maintenance - Airfield	44,844.63	35,000.00	7,884.55	15,000.00
246.00	Repairs & Maintenance - Equipment	21,746.93	15,000.00	6,676.37	15,000.00
248.00	Repairs & Maintenance - Autos & Trucks	5,314.35	15,000.00	11,588.30	15,000.00
252.00	Dues & Subscriptions General	750.00	1,000.00	500.00	1,000.00
253.00	Professional Services General	0.00	0.00	100.00	0.00
254.00	Audit Costs General	3,120.00	4,600.00	0.00	4,000.00
256.00	Insurance - Workers Compensation	4,863.04	5,968.00	1,796.20	3,947.00
256.01	Insurance - Property & Liability	40,302.13	38,000.00	15,164.20	38,000.00
256.02	Insurance - Unemployment Compensation	3,554.98	0.00	0.00	0.00
		\$347,125.70	\$333,660.00	\$160,404.03	\$318,089.00
<i>EX03 - Commodities</i>					
343.00	Supplies - Automobile	11,826.28	20,000.00	5,430.39	18,000.00
344.00	Supplies - Supplies & Materials	2,099.26	1,500.00	721.50	1,500.00
344.07	Supplies - Concession Supplies	3,018.01	4,000.00	3,163.95	4,500.00
344.08	Supplies - Janitorial Supplies	4,293.80	5,000.00	2,324.69	5,000.00
344.12	Supplies - Small Tools/Equipment	1,054.98	350.00	273.23	350.00
350.00	Charges by Other Funds	10,000.00	10,000.00	0.00	10,000.00

AIRPORT

Budget Worksheet Report

Account Number	Account Description	2017 Actual Amount	2018 Amended Budget	2018 Actual Amount	2019 Department Request
351.00	Uniforms	0.00	2,000.00	611.64	2,000.00
Account Total: 351 - Uniforms		\$32,292.33	\$42,850.00	\$12,525.40	\$41,350.00
<i>EX04 - Capital Outlay</i>					
459.00	Capital Outlay Equip - Equipment	0.00	0.00	0.00	13,000.00
465.00	Depreciation Expense	1,216,688.25	0.00	0.00	0.00
672.00	Interest on CLT Lease	14,017.00	12,828.00	12,828.40	11,538.00
Account Total: 459 - Equip		\$1,230,705.25	\$12,828.00	\$12,828.40	\$24,538.00
Division Total: 16 - Airport		\$1,927,237.25	\$784,499.00	\$391,662.04	\$791,275.00
Division: 17 - Airport FBO					
<i>EX01 - Personnel Services</i>					
103.00	Salary & Wages Employee	249,297.22	281,028.00	119,603.18	284,751.00
104.00	FICA Tax Social Security	16,825.99	17,817.00	8,076.59	18,740.00
104.01	FICA Tax Medicare	3,934.73	4,167.00	1,888.88	4,383.00
105.00	Group Insurance Group Insurance Expense	72,297.36	105,159.00	50,678.68	119,299.00
107.00	Contribution to Pension Fund Employee Pension	38,117.70	38,020.00	18,473.89	43,524.00
108.00	Overtime	25,259.14	15,000.00	12,333.49	17,500.00
Account Total: 103 - Personnel Services		\$405,732.14	\$461,191.00	\$211,054.71	\$488,197.00
<i>EX02 - Contracted Services</i>					
211.00	Telephone	10,276.85	9,000.00	3,820.04	9,000.00
211.01	Telephone - Cellular Phone	0.00	0.00	627.87	1,500.00
214.00	Travel & Training General	680.07	10,000.00	2,321.79	5,000.00
218.00	Postage	286.74	200.00	29.42	200.00
230.00	Contracted Services	2,472.24	4,000.00	417.00	3,000.00
232.00	Bank Charges	15,135.46	20,000.00	9,445.60	18,000.00
246.00	Repairs & Maintenance - Equipment	4,726.06	8,000.00	2,485.45	8,000.00
249.01	Rent & Leases Equipment Rental	32,707.37	30,000.00	22,222.69	30,000.00
252.00	Dues & Subscriptions General	0.00	20.00	0.00	0.00
256.00	Insurance - Workers Compensation	6,228.87	11,348.00	3,548.95	8,957.00
256.01	Insurance - Property & Liability	11,216.03	20,000.00	8,110.03	20,000.00
Account Total: 211 - Contracted Services		\$83,729.69	\$112,568.00	\$53,028.84	\$103,657.00
<i>EX03 - Commodities</i>					
344.00	Supplies - Supplies & Materials	1,341.40	1,500.00	375.19	1,000.00
344.01	Supplies - Operating Supplies	84.58	100.00	28.44	800.00
354.01	Purchases for Resale - Jet Retail	826,817.49	830,000.00	675,322.18	950,000.00
354.02	Purchases for Resale - AV Gas	204,960.39	175,000.00	98,042.32	200,000.00
354.03	Purchases for Resale - Oil & Pristine	21,065.00	42,000.00	10,650.00	32,000.00
354.04	Purchases for Resale - Catering Supplies	649.00	700.00	73.00	0.00
354.05	Purchases for Resale - Pilot Supplies	910.00	1,000.00	854.00	1,000.00
Account Total: 344 - Commodities		\$1,055,827.86	\$1,050,300.00	\$773,768.13	\$1,184,800.00
<i>EX04 - Capital Outlay</i>					
465.01	Depreciation Expense Amortization	5,825.28	0.00	0.00	0.00
Account Total: 465 - Depreciation Expense		\$5,825.28	\$0.00	\$0.00	\$0.00
Division Total: 17 - Airport FBO		\$1,551,114.97	\$1,624,059.00	\$1,037,851.68	\$1,776,654.00
Department Total: 758 - Airport		\$3,478,352.22	\$2,408,558.00	\$1,429,513.72	\$2,567,929.00
EXPENSES Total		\$3,478,352.22	\$2,432,108.00	\$1,429,513.72	\$2,633,206.00
Fund REVENUE	Total: 403 - Airport Fund	\$4,621,794.91	\$2,432,108.00	\$1,404,708.24	\$2,633,206.00
Fund EXPENSE	Total: 403 - Airport Fund	\$3,478,352.22	\$2,432,108.00	\$1,429,513.72	\$2,633,206.00
Fund Total: 403 - Airport Fund		\$1,143,442.69	\$0.00	(\$24,805.48)	\$0.00

MORGANTOWN

BOPARC

Budget
2018-2019

BOPARC

BUDGET WORKSHEET

Account Description	2017 Actual Amount	2018 Amended Budget	2018 Actual Amount	2019 Department Request
Revenues				
Operating Income				
Rent Income - Equipment	23,309.25	25,000.00	11,450.00	25,000.00
Rent Income - Facilities	349,267.25	333,600.00	164,430.64	350,000.00
Admission Fees	188,219.50	212,000.00	84,661.30	212,000.00
Season Passes	94,616.00	90,000.00	4,939.00	94,000.00
Registration Fees	384,301.02	320,200.00	39,721.50	380,000.00
Pro Shop	2,823.00	2,800.00	1,152.50	2,800.00
City/County Trail Maintenance	53,915.76	70,000.00	35,414.46	70,000.00
Concessions	70,843.11	85,000.00	35,399.85	75,000.00
Commissions	325.00	500.00	449.00	500.00
Sponsorships	23,261.32	28,000.00	500.00	28,000.00
Cash Over/Short	(57.42)	200.00	70.39	0.00
Miscellaneous Income	49,926.36	45,000.00	25,510.12	59,688.00
Other Income				
City Allocation	1,104,439.00	1,217,907.00	859,935.31	1,310,000.00
City Hotel/Motel Tax Allocation	170,099.02	184,900.00	95,531.58	205,000.00
City Capital Escrow Allocation	97,715.14	90,000.00		252,748.00
City Coal Severance Allocation			75,000.00	75,000.00
County Commission Allocation		50,000.00		75,000.00
City Amusement Tax Allocation	13,074.51			0.00
Contribution from Other Entities	141,399.63	11,000.00	72,860.47	11,000.00
Contribution from Other Funds		86,584.00		89,496.00
Interest Earned	1,512.68	1,000.00	752.85	1,500.00
Federal Grants		70,000.00		
Total Revenues	\$2,768,990.13	\$2,923,691.00	\$1,507,778.97	\$3,316,732.00
Expenses				
Salaries and Wages	1,114,607.39	1,202,547.00	635,001.03	1,280,284.00
Social Security	67,305.80	74,557.91	39,796.10	79,378.00
Group Health Insurance	300,946.28	327,248.00	125,065.93	408,897.00
Retirement	83,895.31	78,704.00	33,783.02	87,642.00
Medicare	15,516.74	17,436.93	9,058.39	18,564.00
Other Fringe Benefits	3,600.00	3,600.00	1,800.00	3,600.00
Telephone	25,231.38	25,000.00	11,061.23	26,000.00
Printing	174.80	500.00	124.20	500.00
Utilities Electric	152,887.25	160,000.00	70,639.63	160,000.00
Utilities Gas	26,522.30	30,000.00	12,106.85	30,000.00
Utilities Water	104,614.86	90,000.00	35,862.50	80,000.00
Travel	1,311.64	1,000.00	494.79	1,500.00
Maintenance Building	77,670.19	80,000.00	48,366.56	80,000.00
Maintenance Equipment	64,299.65	90,000.00	54,876.39	70,000.00
Maintenance Vehicle	15,744.32	30,000.00	5,753.27	25,000.00
Postage	2,338.40	2,500.00	739.15	2,500.00
Rent Buildings/Equipment	36,557.89	35,000.00	12,771.89	37,000.00

BOPARC

BUDGET WORKSHEET

Account Description	2017 Actual Amount	2018 Amended Budget	2018 Actual Amount	2019 Department Request
Capital Lease - Principal	62,016.00	67,488.00	67,448.00	72,960.00
Capital Lease - Interest	30,114.24	27,561.00	27,560.64	24,788.00
Advertising	9,932.25	3,500.00	2,964.53	10,000.00
Training and Education	5,412.26	5,000.00	2,766.08	8,000.00
Dues and Subscriptions	4,610.23	1,500.00	1,722.48	5,000.00
Professional Fees	78,692.62	15,000.00	24,472.41	15,000.00
Audit Costs	3,120.00	3,200.00		3,200.00
Laundry and Dry Cleaning	2,539.78	3,500.00	1,471.75	3,500.00
Insurance Liabilities	65,033.71	75,810.00	17,120.61	64,700.00
Insurance Unemployment Compensation	1,990.35	2,000.00		2,000.00
Insurance Workers Compensation	29,644.00	50,000.00	16,156.00	55,000.00
Contracted Services	115,914.07	80,000.00	54,109.52	130,000.00
Fire Service Fees	4,155.87	4,155.00	4,155.88	4,155.00
Bank Charges	28,397.56	30,000.00	8,434.31	30,000.00
Taxes and Licenses	1,915.50	2,000.00	844.83	2,000.00
Miscellaneous Fees	920.66		355.00	
Refunds and Reimbursements	8,042.50	2,500.00	18,702.16	2,500.00
Supplies Office	1,407.16	5,000.00	758.22	5,000.00
Supplies Operating	77,141.10	50,000.00	21,695.40	80,000.00
Supplies Pool Chemicals	20,757.53	30,000.00	5,427.25	30,000.00
Supplies Concession Stand	2.08			
Supplies Prizes and Awards	1,810.00	2,500.00	1,781.00	2,500.00
Fuel - Central Garage	24,115.68	32,000.00	12,285.90	30,000.00
Uniforms	4,927.71	4,500.00	2,875.50	4,500.00
Vending Purchases	26,205.45	25,000.00	12,699.42	27,000.00
Pro Shop Purchases	1,753.73	2,000.00	324.39	2,000.00
Computer Software	439.17	1,000.00	89.99	1,000.00
Computer Hardware	140.26	2,500.00		2,500.00
Trips - Senior Center	41,202.47	30,000.00	2,331.46	35,000.00
Capital Outlay - Land	158,804.79			
Capital Outlay - Other Improvements				137,000.00
Capital Outlay - Equipment		70,000.00	35,416.05	93,000.00
Contingency		47,883.15		43,564.00
Total Expenses	\$2,904,382.93	\$2,923,691.00	\$1,441,269.71	\$3,316,732.00
BOPARC Fund	(\$135,392.80)	\$0.00	\$66,509.26	\$0.00

MORGANTOWN

Metropolitan Theatre

**Budget
2018-2019**

MET Theatre

Budget Worksheet Report

Account Description	2017 Actual Amount	2018 Amended Budget	2018 Actual Amount as of 1/31/18	2019 Department Request
Revenues				
Amusement Tax	0.00	0.00	15,364.04	15,000.00
<i>Account Classification Total: 699 - Taxes</i>	\$0.00	\$0.00	\$15,364.04	\$15,000.00
Contrib Other Entities WVU Foundation	50,000.00	0.00	0.00	0.00
Contrib Other Funds - General Fund	28,641.16	95,100.00	84,008.84	102,100.00
<i>Account Classification Total: 900 - Intergovernmental</i>	\$78,641.16	\$95,100.00	\$84,008.84	\$102,100.00
Per Seat Fee MET Theatre	13,871.20	15,000.00	6,981.43	15,000.00
<i>Account Classification Total: 900 - Charges for Services</i>	\$13,871.20	\$15,000.00	\$6,981.43	\$15,000.00
Rents & Other Property Rental	14,823.50	10,800.00	7,681.50	10,800.00
Rents & Other Concession Income	7,091.00	15,000.00	3,923.58	12,500.00
Rents & Other MET Theatre Rental	700.00	78,000.00	23,777.00	78,000.00
Reimbursements	14,736.33	0.00	8,579.28	0.00
Miscellaneous - Other	2,262.50	0.00	0.00	0.00
<i>Account Classification Total: 900 - Miscellaneous</i>	\$39,613.33	\$103,800.00	\$43,961.36	\$101,300.00
Total Revenues	\$132,125.69	\$213,900.00	\$150,315.67	\$233,400.00
Expenses				
Department: 699 - Contingencies				
Contingency	0.00	1,100.00	0.00	545.00
<i>Account Classification Total: 699 - Contingencies</i>	\$0.00	\$1,100.00	\$0.00	\$545.00
Department: 906 - MET Theatre				
Salary & Wages Employee	14,742.75	25,000.00	9,325.50	25,000.00
FICA Tax Social Security	1,027.40	1,550.00	599.67	1,550.00
FICA Tax Medicare	100.40	363.00	140.25	360.00
Contract Services - Theatre Manager	87,678.11	88,900.00	45,629.49	90,000.00
Overtime	0.00	0.00	380.65	0.00
<i>Account Classification Total: EX01 - Personal Services</i>	\$103,548.66	\$115,813.00	\$56,075.56	\$116,910.00
Telephone	1,057.82	8,000.00	3,867.06	8,000.00
Utilities Electric	28,049.45	43,000.00	29,849.39	43,000.00
Utilities Gas	13,134.76	15,000.00	6,263.67	15,000.00
Utilities Water	706.30	1,500.00	269.70	1,000.00
Utilities Storm Sewer	241.65	0.00	98.52	500.00
Advertising & Legal Publications General	0.00	2,000.00	0.00	2,000.00
Contract Services	4,270.97	0.00	(3.53)	16,000.00
Bank Charges	79.00	0.00	10.00	100.00
Repairs & Maintenance - Buildings & Grounds	18,799.57	10,000.00	5,107.38	10,000.00
Repairs & Maintenance - Equipment	3,994.86	0.00	179.53	8,000.00
Rent & Leases Equipment Rental	910.00	0.00	0.00	0.00
Dues & Subscriptions General	15.00	0.00	0.00	0.00
Insurance - Workers Compensation	172.00	487.00	0.00	345.00
<i>Account Classification Total: 906 - Contracted Services</i>	\$71,431.38	\$79,987.00	\$45,641.72	\$103,945.00
Supplies - Supplies & Materials	249.60	6,000.00	254.68	3,000.00
Supplies - Operating Supplies	343.66	5,000.00	931.93	3,000.00
Supplies - Concession Supplies	3,683.08	6,000.00	1,598.40	5,000.00
Supplies - Janitorial Supplies	3,174.94	0.00	630.47	1,000.00
<i>Account Classification Total: EX03 - Commodities</i>	\$7,451.28	\$17,000.00	\$3,415.48	\$12,000.00
Capital Outlay - Equipment	6,320.90	0.00	2,444.83	0.00
<i>Account Classification Total: EX04 - Capital Outlay</i>	\$6,320.90	\$0.00	\$2,444.83	\$0.00
Total Expenses	\$188,752.22	\$212,800.00	\$107,577.59	\$232,855.00
MET Theatre Fund	(\$56,626.53)	\$0.00	\$42,738.08	\$0.00

MORGANTOWN

COAL SEVERANCE

Budget
2018-2019

COAL SEVERANCE

Budget Worksheet Report

Account Number	Account Description	2017 Actual Amount	2018 Amended Budget	2019 Department Request
Fund: 002 - Coal Severance				
REVENUES				
Department: 000 - Revenues				
310.00	Coal Severance Tax	75,172.56	75,000.00	72,000.00
380.00	Interest Earned - Investments	128.41	125.00	125.00
399.02	Miscellaneous - Prior Year Balance	0.00	25,585.00	20,000.00
Department Total: 000 - Revenues		\$75,300.97	\$100,710.00	\$92,125.00
REVENUES Total		\$75,300.97	\$100,710.00	\$92,125.00
EXPENSES				
Department: 699 - Contingencies				
568.00	Contingency	0.00	7,115.00	4,625.00
Department Total: 699 - Contingencies		\$0.00	\$7,115.00	\$4,625.00
Department: 975 - Capital Projects-General				
566.00	Contrib Other Fund - Other	67,500.00	0.00	0.00
567.006	Contrib Govt Entities - BOPARC	0.00	93,595.00	87,500.00
Department Total: 975 - Capital Projects-General		\$67,500.00	\$93,595.00	\$87,500.00
EXPENSES Total		\$67,500.00	\$100,710.00	\$92,125.00
Fund REVENUE Total: 002 - Coal Severance		\$75,300.97	\$100,710.00	\$92,125.00
Fund EXPENSE Total: 002 - Coal Severance		\$67,500.00	\$100,710.00	\$92,125.00

MORGANTOWN

CAPITAL ESCROW ACCOUNT

Budget
2018-2019

Capital Escrow Fund

Budget Worksheet Report

Account Number	Account Description	2018 Amended Budget	2018 Actual Amount as of 2/12/18	Remaining FY 2018 Budget as of 2/12/18	Proposed Budget FY 2019	FY 2018 Carryover & FY 2019 Proposed Budget
REVENUES						
366.00	State Grants - General	270,000.00	0.00	270,000.00	0.00	270,000.00
368.00	Contrib Other Entities - HRM Charitable Trust	2,000,000.00	2,000,000.00	0.00	2,100,000.00	2,100,000.00
369.01	Contrib Other Funds - B&O Tax-Construction	2,100,000.00	650,000.00	1,450,000.00	1,600,000.00	3,050,000.00
369.02	Contrib Other Funds - Municipal Service Fee	2,948,400.00	1,000,000.00	1,948,400.00	2,385,000.00	4,333,400.00
380.00	Interest Earned - Investments	10,000.00	14,825.05	(4,825.05)	20,000.00	15,174.95
399.00	Miscellaneous - Other	9,000.00	0.00	9,000.00	10,000.00	19,000.00
399.02	Miscellaneous - Prior Year Balance	9,527,644.77	0.00	9,527,644.77	(62,615.40)	9,465,029.37
399.05	Miscellaneous - Event Center	62,875.00	0.00	62,875.00	62,875.00	125,750.00
REVENUES Total		\$16,927,919.77	\$3,664,825.05	\$13,263,094.72	\$6,115,259.60	\$19,378,354.32
EXPENSES						
Department: 412 - City Manager						
230.03	Contract Serv - Consultant Study	30,000.00	0.00	30,000.00	0.00	30,000.00
230.16	Contract Serv - City Branding	14,500.00	0.00	14,500.00	0.00	14,500.00
230.20	Contract Serv - Deer Management	7,880.00	0.00	7,880.00	0.00	7,880.00
Department Total: 412 - City Manager		\$52,380.00	\$0.00	\$52,380.00	\$0.00	\$52,380.00
Department: 420 - Engineering						
230.07	Contract Serv - Records Management	25,501.00	0.00	25,501.00	25,000.00	50,501.00
230.08	Contract Serv - GIS Project	105,000.00	20,000.00	85,000.00	0.00	85,000.00
230.11	Contract Serv - Historic Landmarks	18,580.00	2,089.68	16,490.32	0.00	16,490.32
230.14	Contract Serv - Infrastructure Agreements	300,000.00	0.00	300,000.00	0.00	300,000.00
253.02	Professional Services - Environmental Services	107,369.56	22,546.66	84,822.90	0.00	84,822.90
458.03	Capital Outlay - Other Projects	549,515.58	539,515.58	10,000.00	0.00	10,000.00
458.35	Capital Outlay - Sidewalks	50,000.00	23,233.00	26,767.00	0.00	26,767.00
458.43	Capital Outlay - Caperton Trail	10,000.00	0.00	10,000.00	0.00	10,000.00
458.44	Capital Outlay - Recreation Trail Match	97,541.00	42,678.72	54,862.28	0.00	54,862.28
458.45	Capital Outlay - Downtown Tree & Bumpout	57,322.00	3,450.00	53,872.00	0.00	53,872.00
458.46	Capital Outlay - Sabraton Improvements	39,723.00	663.62	39,059.38	0.00	39,059.38
458.47	Capital Outlay - Bike Lanes	27,500.00	0.00	27,500.00	0.00	27,500.00
458.48	Capital Outlay - Fuel Tanks	25,000.00	0.00	25,000.00	400,000.00	425,000.00
	Capital Outlay - PSB Roof	0.00	0.00	0.00	300,000.00	300,000.00
Department Total: 420 - Engineering		\$1,413,052.14	\$654,177.26	\$758,874.88	\$725,000.00	\$1,483,874.88
Department: 422 - Personnel						
216.03	Training & Education - Tuition Reimbursement Program	35,136.00	21,582.00	13,554.00	30,000.00	43,554.00
Department Total: 422 - Personnel		\$35,136.00	\$21,582.00	\$13,554.00	\$30,000.00	\$43,554.00
Department: 424 - Contributions						
567.00	Contrib Govt Entities - Contributions/Transfers	30,000.00	0.00	30,000.00	0.00	30,000.00
567.04	Contrib Govt Entities - Sunnyside Redevelopment	100,000.00	0.00	100,000.00	100,000.00	200,000.00
567.10	Contrib Govt Entities - Board of Education	50,000.00	0.00	50,000.00	0.00	50,000.00
568.00	Other Contrib - Other	2,500.00	2,500.00	0.00	0.00	0.00
568.06	Other Contrib - Connecting Link	10,000.00	9,404.90	595.10	10,000.00	10,595.10
568.08	Other Contrib - Habitat for Humanity	2,500.00	0.00	2,500.00	0.00	2,500.00
568.09	Other Contrib - Bartlett House	15,000.00	10,486.02	4,513.98	20,000.00	24,513.98
568.27	Other Contrib - Morgantown Housing Authority	43,000.00	10,000.00	33,000.00	0.00	33,000.00
568.38	Other Contrib - Safe Communities Initiative	25,510.00	0.00	25,510.00	25,000.00	50,510.00
568.39	Other Contrib - WV Public Theatre	0.00	0.00	0.00	0.00	0.00
568.40	Other Contrib - Main Street Special Projects	0.00	0.00	0.00	20,000.00	20,000.00
568.419	Other Contrib - Main Street	59,000.00	29,061.52	29,938.48	69,000.00	98,938.48
568.45	Other Contrib - Arts Monongalia	3,300.00	0.00	3,300.00	5,000.00	8,300.00
568.48	Other Contrib - Mon Health Department	16,000.00	16,000.00	0.00	16,000.00	16,000.00
568.49	Other Contrib - Mgmt Area Economic Partners	15,000.00	15,000.00	0.00	15,000.00	15,000.00
568.50	Other Contrib - Mon River Trail Conservancy	20,000.00	10,000.00	10,000.00	20,000.00	30,000.00
568.51	Other Contrib - Celebration America	2,000.00	2,000.00	0.00	2,000.00	2,000.00
568.52	Other Contrib - Botanic Gardens	17,225.00	16,090.00	1,135.00	28,960.00	30,095.00
568.53	Other Contrib - Community Trust	10,000.00	10,000.00	0.00	10,000.00	10,000.00
568.54	Other Contrib - MLK Day	1,659.00	1,500.00	159.00	1,740.00	1,899.00
568.55	Other Contrib - Your Community Foundation	45,000.00	45,000.00	0.00	50,000.00	50,000.00
	Other Contrib - Upper Mon River Association	0.00	0.00	0.00	2,500.00	2,500.00
568.20	Other Contrib - Mgmt Human Rights Commission	0.00	0.00	0.00	5,200.00	5,200.00

Capital Escrow Fund

Budget Worksheet Report

Account Number	Account Description	2018 Amended Budget	2018 Actual Amount as of 2/12/18	Remaining FY 2018 Budget as of 2/12/18	Proposed Budget FY 2019	FY 2018 Carryover & FY 2019 Proposed Budget
	Other Contrib - MRTC & Mgtm Area Paddlers	0.00	0.00	0.00	7,000.00	7,000.00
	Other Contrib - WVU School of Public Health	0.00	0.00	0.00	9,804.00	9,804.00
	Other Contrib - Green Team	0.00	0.00	0.00	500.00	500.00
	Department Total: 424 - Contributions	\$467,694.00	\$177,042.44	\$290,651.56	\$417,704.00	\$708,355.56
Department:	436 - Building Inspection					
230.17	Contract Serv - Demolition Fund	83,365.00	150.73	83,214.27	0.00	83,214.27
459.01	Capital Outlay Equip - Vehicles	0.00	0.00	0.00	25,000.00	25,000.00
	Department Total: 436 - Building Inspection	\$83,365.00	\$150.73	\$83,214.27	\$25,000.00	\$108,214.27
Department:	437 - Planning & Zoning					
230.04	Contract Serv - Special Dev Services Program	56,784.32	5,280.31	51,504.01	0.00	51,504.01
230.05	Contract Serv - Downtown Plan	140,929.00	74,001.49	66,927.51	0.00	66,927.51
230.18	Contract Serv - Comprehensive Plan	125,642.51	22,136.54	103,505.97	0.00	103,505.97
	Contract Serv - Rewrite Subdivision Code	0.00	0.00	0.00	75,000.00	75,000.00
	Department Total: 437 - Planning & Zoning	\$323,355.83	\$101,418.34	\$221,937.49	\$75,000.00	\$296,937.49
Department:	439 - Information Technology					
230.19	Contract Serv - Wireless Technology	35,600.00	0.00	35,600.00	0.00	35,600.00
	Capital Outlay - Computer Equipment	0.00	0.00	0.00	200,000.00	200,000.00
	Capital Outlay - Phone System	0.00	0.00	0.00	30,000.00	30,000.00
459.20	Capital Outlay Equip - Computer Software	122,007.00	44,094.51	77,912.49	0.00	77,912.49
	Department Total: 439 - Information Technology	\$157,607.00	\$44,094.51	\$113,512.49	\$230,000.00	\$343,512.49
Department:	440 - City Hall					
457.08	Capital Outlay Building - City Hall Renovations	483,295.00	107,712.11	375,582.89	220,000.00	595,582.89
	Department Total: 440 - City Hall	\$483,295.00	\$107,712.11	\$375,582.89	\$220,000.00	\$595,582.89
Department:	441 - Woodburn					
457.09	Capital Outlay Building - Woodburn	70,000.00	0.00	70,000.00	95,000.00	165,000.00
	Department Total: 441 - Woodburn	\$70,000.00	\$0.00	\$70,000.00	\$95,000.00	\$165,000.00
Department:	444 - Transfers					
566.00	Contrib Other Fund - Other	30,161.00	5,071.98	25,089.02	0.00	25,089.02
566.403	Contrib Other Fund - Airport Fund	207,219.00	2,700.00	204,519.00	114,412.00	318,931.00
567.13	Contrib Govt Entities - Bike Board	10,965.00	0.00	10,965.00	0.00	10,965.00
	Department Total: 444 - Transfers	\$248,345.00	\$7,771.98	\$240,573.02	\$114,412.00	\$354,985.02
Department:	699 - Contingencies					
568.00	Other Contrib - Other	2,405,725.02	0.00	2,405,725.02	(2,313,184.40)	92,540.62
	Department Total: 699 - Contingencies	\$2,405,725.02	\$0.00	\$2,405,725.02	(\$2,313,184.40)	\$92,540.62
Department:	700 - Police Department					
459.21	Capital Outlay Equip - MSF Equipment	468,000.00	155,246.24	312,753.76	315,000.00	627,753.76
	Department Total: 700 - Police Department	\$468,000.00	\$155,246.24	\$312,753.76	\$315,000.00	\$627,753.76
Department:	706 - Fire Department					
457.10	Capital Outlay Building - FD Building Repairs	133,644.00	0.00	133,644.00	0.00	133,644.00
459.00	Capital Outlay Equip - Equipment	277,413.00	67,901.53	209,511.47	206,000.00	415,511.47
459.01	Capital Outlay Equip - Vehicles	471,392.00	0.00	471,392.00	265,000.00	736,392.00
	Department Total: 706 - Fire Department	\$882,449.00	\$67,901.53	\$814,547.47	\$471,000.00	\$1,285,547.47
Department:	750 - Street Department					
457.12	Capital Outlay Building - FDC Docks	50,000.00	0.00	50,000.00	0.00	50,000.00
458.07	Capital Outlay - Paving - MSF	2,641,541.44	1,651,372.67	990,168.77	1,800,000.00	2,790,168.77
458.08	Capital Outlay - Neighborhood Signs	10,340.00	0.00	10,340.00	0.00	10,340.00
458.10	Capital Outlay - Traffic Calming	33,526.20	1,781.00	31,745.20	0.00	31,745.20
458.12	Capital Outlay - Traffic Control Improvement	78,744.00	0.00	78,744.00	0.00	78,744.00
458.13	Capital Outlay - Mountaineer Plaza - B&O Project	(2,430.80)	(2,430.80)	0.00	0.00	0.00
459.00	Capital Outlay Equip - Equipment	73,993.57	1,556.63	72,436.94	0.00	72,436.94
459.01	Capital Outlay Equip - Vehicles	91,006.43	91,006.43	0.00	0.00	0.00
459.22	Capital Outlay Equip - MSF Equipment	421,200.00	64,035.00	357,165.00	270,000.00	627,165.00
	Capital Outlay - Energy Conservation Effort	0.00	0.00	0.00	12,500.00	12,500.00
	Capital Outlay - Street Light Mon Power	0.00	0.00	0.00	10,000.00	10,000.00
	Department Total: 750 - Street Department	\$3,397,920.84	\$1,807,320.93	\$1,590,599.91	\$2,092,500.00	\$3,683,099.91
Department:	758 - Airport					
458.42	Capital Outlay - Airport Access Road	30,000.00	0.00	30,000.00	10,000.00	40,000.00
458.49	Capital Outlay - Runway Ext, Prot Zone & Cont	3,405,661.84	56,385.46	3,349,276.38	831,000.00	4,180,276.38
	Department Total: 758 - Airport	\$3,435,661.84	\$56,385.46	\$3,379,276.38	\$841,000.00	\$4,220,276.38
Department:	761 - Grants					

Capital Escrow Fund

Budget Worksheet Report

Account Number	Account Description	2018 Amended Budget	2018 Actual Amount as of 2/12/18	Remaining FY 2018 Budget as of 2/12/18	Proposed Budget FY 2019	FY 2018 Carryover & FY 2019 Proposed Budget
458.50	Capital Outlay - TEA Bridge	361,000.00	360,083.28	916.72	0.00	916.72
458.51	Capital Outlay - 8th Street Trailhead	84,500.00	0.00	84,500.00	0.00	84,500.00
458.52	Capital Outlay - TEA16	20,000.00	0.00	20,000.00	12,000.00	32,000.00
458.53	Capital Outlay - TEA21	85,000.00	0.00	85,000.00	0.00	85,000.00
	Capital Outlay - Foundry Street Lighting	0.00	0.00	0.00	8,580.00	8,580.00
	Capital Outlay - Hazel Ruby McQuain Park	2,000,000.00	0.00	2,000,000.00	2,100,000.00	4,100,000.00
	HRM Park Maintenance Fund	0.00	0.00	0.00	150,000.00	150,000.00
	Department Total: 761 - Grants	\$2,550,500.00	\$360,083.28	\$2,190,416.72	\$2,270,580.00	\$4,460,996.72
Department:	900 - BOPARC					
458.40	Capital Outlay - Hazel Ruby McQuain Park	50,000.00	0.00	50,000.00	0.00	50,000.00
458.54	Capital Outlay - BOPARC Upgrades	62,285.00	21,930.00	40,355.00	252,748.00	293,103.00
458.55	Capital Outlay - Dorsey Knob Slip	88,735.60	88,735.60	0.00	0.00	0.00
567.05	Contrib Govt Entities - BOPARC Sister Cities	5,000.00	0.00	5,000.00	0.00	5,000.00
567.09	Contrib Govt Entities - BOPARC Amphitheatre Programming	30,000.00	300.00	29,700.00	0.00	29,700.00
	Department Total: 900 - BOPARC	\$236,020.60	\$110,965.60	\$125,055.00	\$252,748.00	\$377,803.00
Department:	906 - MET Theatre					
458.56	Capital Outlay - MET Theatre	60,172.90	44,094.33	16,078.57	187,500.00	203,578.57
	Department Total: 906 - MET Theatre	\$60,172.90	\$44,094.33	\$16,078.57	\$187,500.00	\$203,578.57
Department:	950 - Urban Landscape					
457.13	Capital Outlay Building - Urban Landscape Commission	119,000.00	0.00	119,000.00	60,000.00	179,000.00
567.11	Contrib Govt Entities - Urban Forestry	39,179.00	11,493.71	27,685.29	6,000.00	33,685.29
567.12	Contrib Govt Entities - Urban Landscape	61,676.00	0.00	61,676.00	0.00	61,676.00
	Department Total: 950 - Urban Landscape	\$219,855.00	\$11,493.71	\$208,361.29	\$66,000.00	\$274,361.29
	EXPENSES Total	\$16,990,535.17	\$3,727,440.45	\$13,263,094.72	\$6,115,259.60	\$19,378,354.32
Fund REVENUE	Total: 254 - Capital Escrow Fund	\$16,927,919.77	\$3,664,825.05	\$13,263,094.72	\$6,115,259.60	\$19,378,354.32
Fund EXPENSE	Total: 254 - Capital Escrow Fund	\$16,990,535.17	\$3,727,440.45	\$13,263,094.72	\$6,115,259.60	\$19,378,354.32