

## City Manager’s Message on the Proposed Budget for Fiscal Year 2023-2024

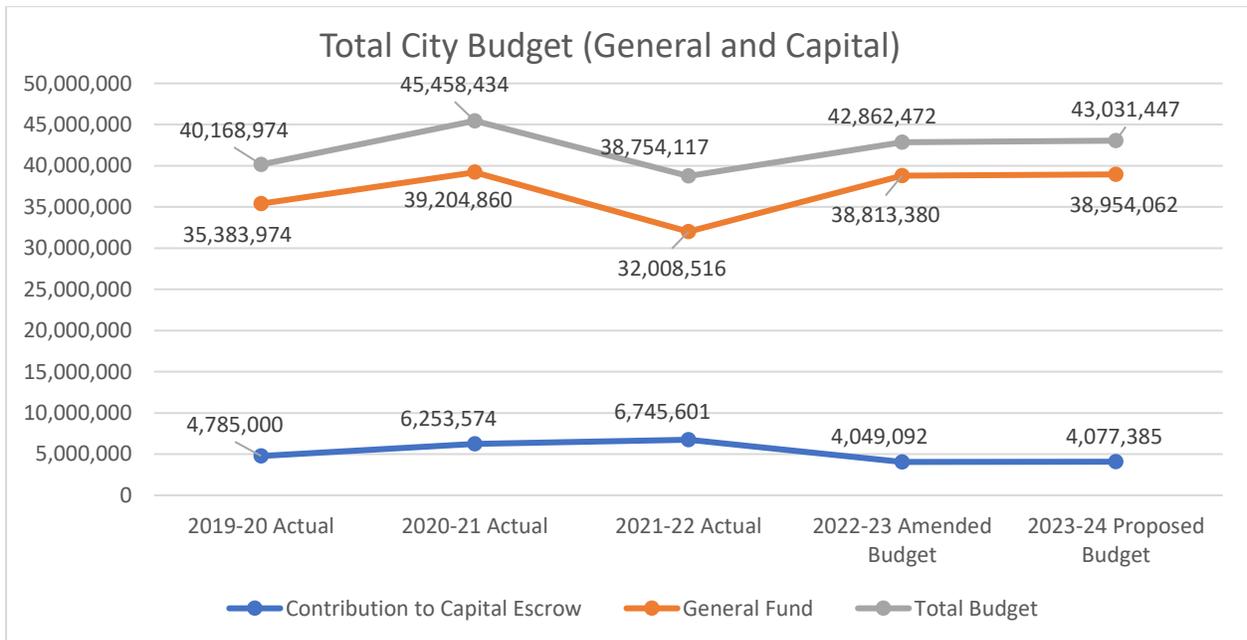
To the Mayor, City Council, and Morgantown Community:

This coming year will be interesting as many of the revenue sources the City has counted on over the past several years are nearing completion, and revenues are projected to level out. However, an inordinate number of federal funds have become available to municipalities if we can find ways of tapping into those resources. Even though the typical revenue sources have tended to level out, there may also be additional new funds that might be available to the City.

The attached budget document represents the proposed revenue and expenditure plan for the City of Morgantown for the Fiscal Year 2023-2024. The fiscal year begins July 1, 2023. The City Council will be requested to adopt a final budget for the upcoming fiscal year, establishing a roadmap from which the staff and Council will make operational and policy decisions throughout the year. We have attempted to outline general trends in revenues and expenditures to provide a complete picture of the City’s fiscal constraints and opportunities.

Carryover funds associated with Covid-19 and other federal relief funds made available during the last fiscal year will continue impacting this year’s budget. The initial ARPA Funds and the second round of ARPA funding will be critical in allowing the City to provide services that perhaps it would not otherwise be able to provide.

### REVENUES:

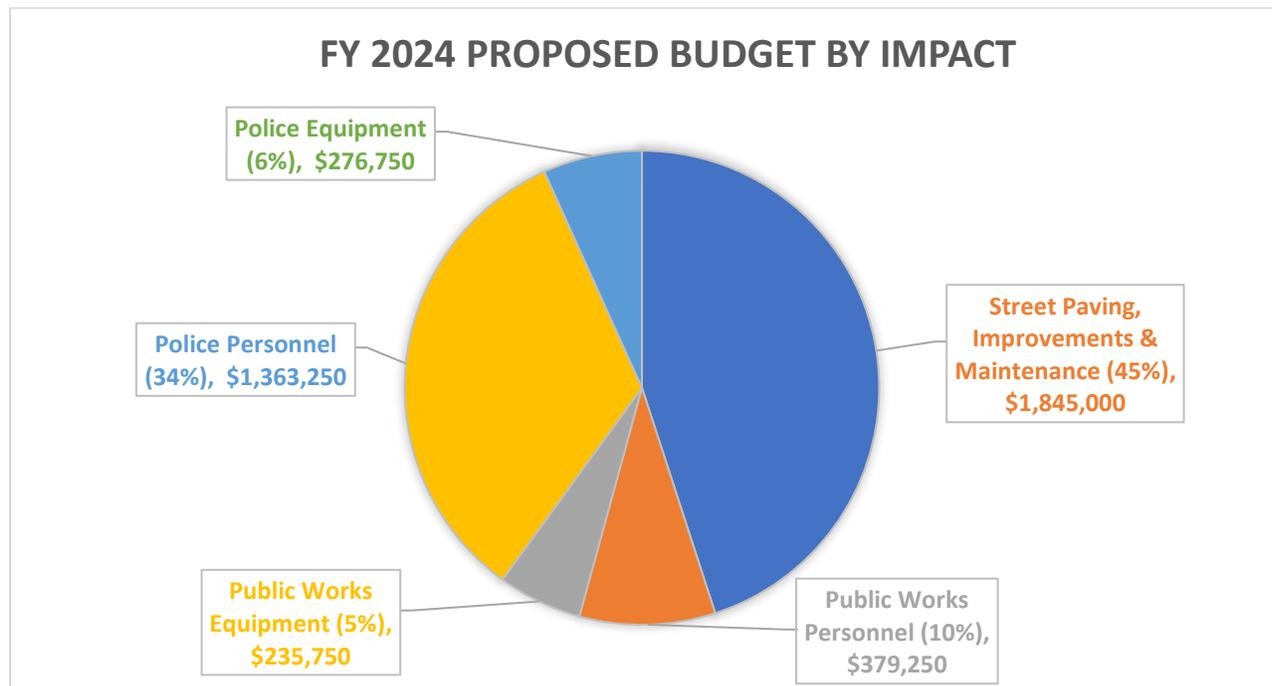


The total spending plan for FY24 is estimated at \$43 million in the General Fund. Overall revenues continue to recover to pre-pandemic levels, with the exception of the Safe Streets and Safe Community Municipal Fee. Excluding prior year carryover amounts (approximately \$5M and \$6.6M, respectively), the FY24 revenues are budgeted at \$38M, up 5%, or roughly \$1.8M, from the FY23 amended budget. Included in the FY24 budget is nearly \$1.1M in the contingency line item.

Sales Tax: This year will be the fourth year (third full year) of a special revenue fund generated from the 1% sales tax increase that went into effect on July 1, 2020. Revenues continue to exceed expectations. The City anticipates receiving \$9.6 million in sales tax for 2023-2024. Per the ordinance, the percentage allocation in this year’s budget is 25% to BOPARC, 25% to Capitol Escrow Fund, 25% to the Policemen and Firemen’s Retirement Fund, and the remaining discretionary 25% to the General Fund. Each fund’s allocation for FY24 is budgeted at \$2.39M, up \$190K from last year’s budget.

Hotel/Motel Tax: The continued recovery in the Hotel/Motel Tax revenue that we anticipate is based on current trends and a “return to normal” after the pandemic. Hotel/Motel tax is anticipated to increase from \$900K to \$1.1M for FY24. Half of this (\$550,000) is allocated to the Convention & Visitors Bureau.

Safe Streets and Safe Community Municipal Fee: This fee was first implemented on January 1, 2016, and is expected to generate approximately \$4.1 million for a full year of collection. This collection represents an increase of \$100K from the FY23 amended budget. However, this is still approximately 7-8% lower than pre-Covid levels as organizations continue to provide work-from-home employment opportunities. Of this amount, \$2.36 million will be transferred to Capital Escrow for right-of-way improvements and street and public safety equipment purchases.

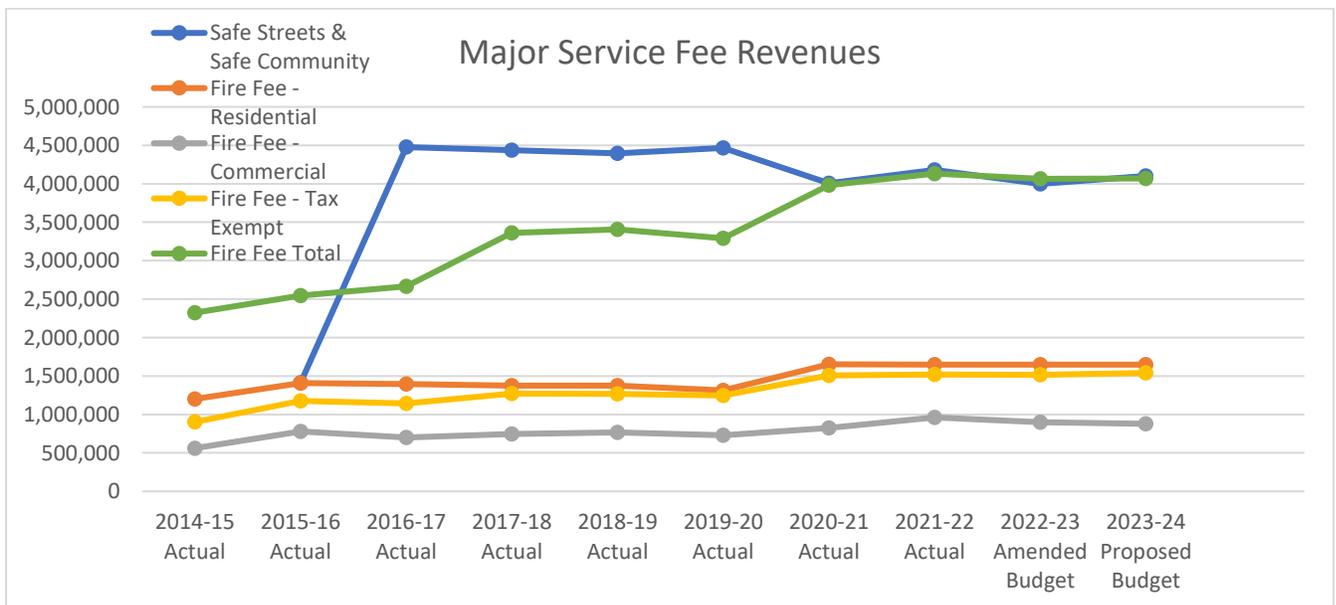
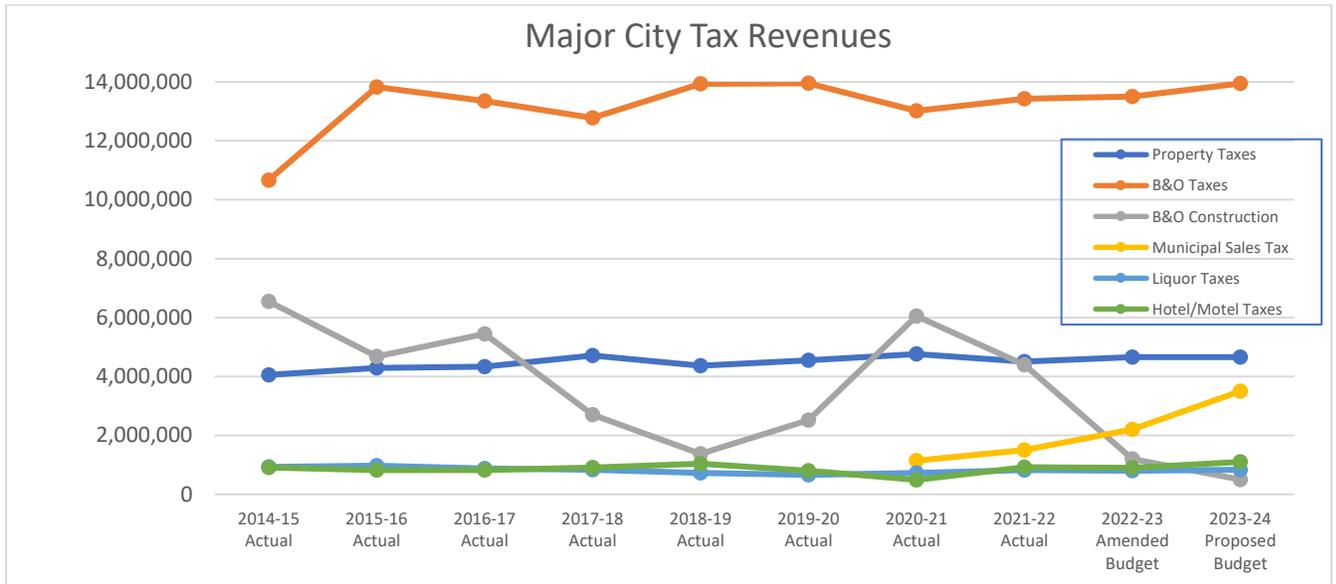


B & O Taxes: Regular Business and Occupation (B&O) tax revenues (excluding tax on one-time construction projects over \$5M) include an expected increase of \$450K over the FY23 amended budget to nearly \$14M for FY24. This B&O tax has continued to recover from the lows we experienced in FY21 and FY22 caused by the pandemic and is projected to reach pre-COVID levels.

However, B&O Tax from construction projects over \$5M is projected to decrease from the current budget of \$1.2M to \$500K for FY24. Construction B&O generally fluctuates and has a cycle of highs to lows every 3-4 years. Major construction projects by West Virginia University and WVU Medicine are nearing completion, and no new major projects are confirmed, at this time, for the upcoming year. Construction B&O Tax revenues have historically been transferred to Capital Escrow, and the reduction

in these taxes significantly impacts funding for the City’s FY24 projects. The FY24 General Fund budget includes \$1.2M of additional monies to fund the City’s capital needs as determined by the 5-year CIP plan.

Other Revenue Sources: Other significant revenue sources, such as property taxes and fire fees, are expected to remain flat compared to prior year levels. They are projected at \$4.7M and \$4.1M, respectively.



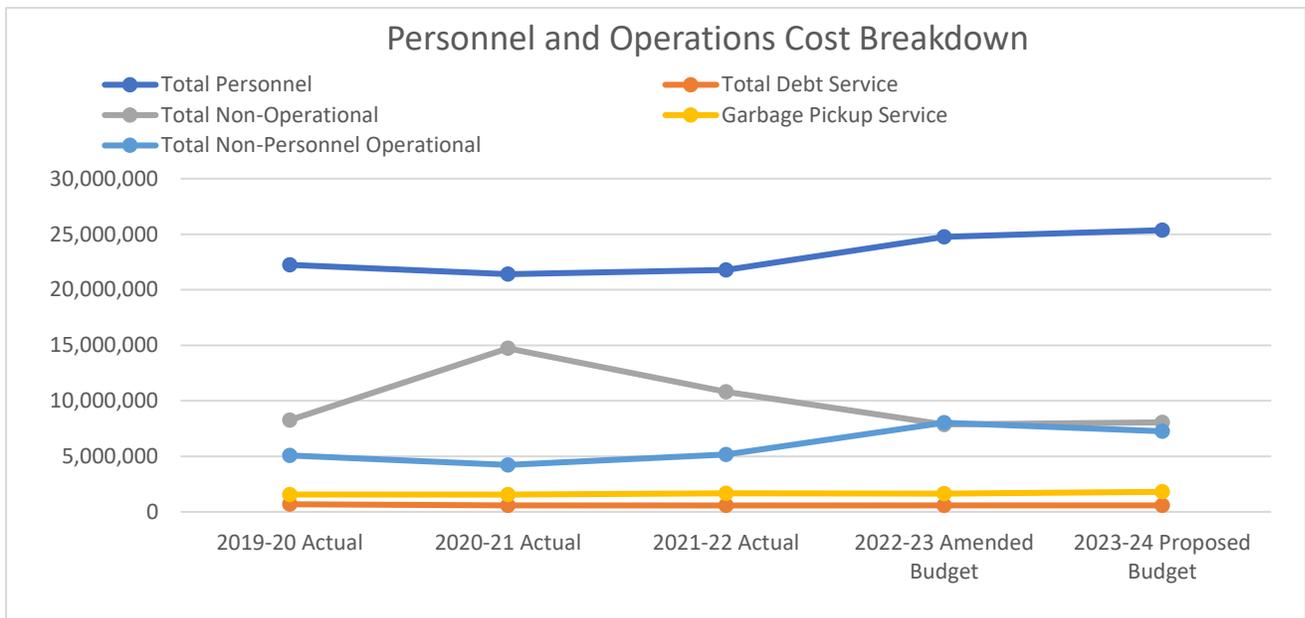
**EXPENDITURES:**

Due to the leveling out of our revenue projections, expenditure requests have been scrutinized very carefully. We have attempted to keep the funding of new full-time positions and new programs at a minimum to stay within the projected revenues. In addition, certain administrative functions and

payment processes continue to be streamlined. In the last two fiscal years, the City streamlined expenses from landline telephones, internet, and City issued cell phone costs under the oversight of the IT Department, as opposed to breaking them up individually by department. In addition, shared copy machine leases were moved under the Finance Department to better track contract costs and usage and to allow monthly payments to be more efficient. Vehicle maintenance and repairs were centralized under the Equipment Maintenance Department to better monitor and control costs and utilize economy of scale.

**Personnel:** The 2023-2024 budget includes two additional positions within the General Fund, an IT Specialist and a Neighborhood Services Coordinator. The Arts & Culture Fund includes one new position for a Box Officer Manager. The Police Department’s contracted services line includes contract labor for operations of the new training center. The Municipal Court Judge was moved from the status of City employee to contracted services, thereby eliminating one full-time equivalent position.

The FY24 budget will be the second year in which particular positions are included in the budget, which will be funded through the ARPA program. Those positions include a Marketing Manager, Lead City Ambassador, three part-time City Ambassadors, and a Street Outreach Coordinator. The Street Outreach Coordinator was previously budgeted for in FY23 but never filled. These positions add approximately \$270K to the General Fund FY24 budget but will be reimbursed by the ARPA fund.



A Classification and Compensation study was completed by GovHR during FY22 and adopted on July 1, 2022. Each City employee was assigned a grade and a step based on the ‘score’ of their position. GovHR determined pay ranges for each grade and a rate of pay for steps within the range, which were based on market conditions at the time of the study. An employee’s pay rate was adjusted if it was below the market amount or adjusted to fit into a step already within their range. The pay rates for City employees were not decreased if above market but may affect future pay increases. FY24 will be the second year following the completion of GovHR’s study and includes a step increase for each employee, an average increase of .82%, depending on grade.

In addition to the City-wide compensation study, a separate study was completed by GovHR specifically for the Police Department. GovHR surveyed various police departments from area municipalities, WVU Campus Police, and the State police. The survey revealed that the salaries for new probationary and police officers were below market, while rates for officers with several years of service and supervisory positions were already at or near the top of the market. Pay rates for new probationary and certified officers were increased accordingly in February of the current year. Equity adjustments were also made for some current officers based on years of service to align with the new starting pay. The financial impact for 2023-2024 is expected to be approximately \$131K, dependent on the number of new hires the City has.

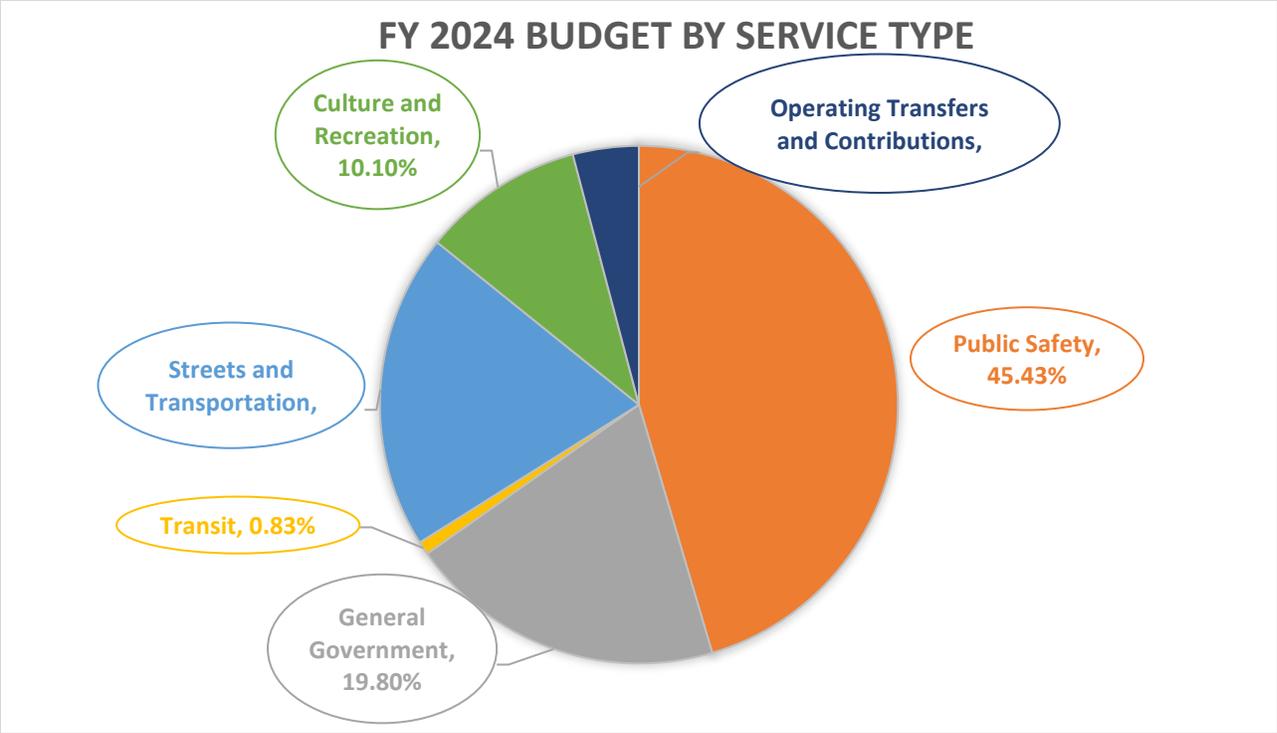
A 2% cost of living adjustment (COLA) is included in all salary line items for FY24 in addition to the step increase outlined in the City's new Classification and Compensation Plan. The result of the COLA is an increase of approximately \$360K in salary, taxes, and pension contributions for FY24.

Pensions: Contributions to the Police and Fireman's pension plan include the required 7% increase based on the elected 'Alternative' method, which amounts to \$1,401,900 and \$1,117,500, respectively. It also includes estimates for the approved overpayments of \$76K and \$41K, respectively. Additional funding for the police and fireman's pension is available from the municipal sales tax of up to \$2.39M. Non-civil service pension contribution is budgeted at 21.66% of salaries based on the latest actuarial data, up from the FY23 amended budget percentage of 20.95%.

Funding for Non-Profit Entities: The City can provide funding to 13 different non-profit agencies from the Capital Escrow Fund, which totals \$617,000. Additionally, public service agencies, including BOPARC, Morgantown Public Library, MMMPO, and Mountain Line Transit Authority, receive funding from the General Fund in the amount of \$3.2M. The General Fund provides operational support for the Arts & Culture and Airport Funds in the amount of \$500K and \$100K, respectively. Providing financial assistance to these vital community organizations helps to improve the community's health, well-being, quality of life, and safety through our sustained and collaborative relationships.

Capital-Improvements: Although funds for capital improvements are tight due to the decline in B&O Construction revenue, the Capital Escrow Fund for 2023-2024 includes expenditures totaling \$6.1M and a contingency of \$300K. The City has been awarded \$6M from a grant earmarked for renovations to the South High Street Fire Station and a public safety training facility. The grant will be accounted for in a special revenue fund.

The agreement with WVU Medicine and other changes to the City's employee health plan has continued to result in healthcare savings for FY24. The FY24 budget includes a modest increase in cost, mainly caused by the plan's stop-loss insurance coverage. Premiums charged to employees for health coverage remained at the FY23 levels.



Many individuals have contributed to the development and refinement of this budget. Of note, I would like to recognize the work of our Finance Director Kevin Tennant and his staff Lori Livengood, Samantha Baldwin, and Courtney Latocha, along with Assistant City Manager Emily Muzzarelli and Communications Director Drew Bailey. Without their attention to detail and dedicated service, this document would not be as accurate, complete and presented as this document represents.

I look forward to working with City Council and our exceptional employees to implement this budget. Together, we have an opportunity to bless the lives of the citizens we are called to serve. It is certainly a pleasure for me to be able to associate with such dedicated and talented public servants.

Sincerely Yours,

A. Kim haws, Manager

City of Morgantown

City Manager’s Message on the Proposed Budget for Fiscal Year 2023-2024

# City of Morgantown

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# City of Morgantown

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## General Fund Revenue Budget - Summary

### Budget Year 2024



	2021 Actual	2022 Actual	YTD FY23 (as of 02/09/23)	2023 Amended	2024 Proposed
Taxes	\$ 27,959,337	\$ 27,307,525	\$ 15,730,306	\$ 24,937,886	\$ 26,498,368
License and Permits	389,515	370,396	192,945	313,000	315,000
Intergovernmental	6,827,408	327,628	95,417	195,000	266,440
Charges for Services	9,751,611	10,182,516	7,444,644	9,839,500	10,133,500
Interfund Charges	21,200	10,000	11,200	57,800	52,200
Fines and Forfeitures	262,742	269,267	122,374	300,000	250,000
Miscellaneous	411,185	286,786	298,198	572,829	651,000
Balance 7/1	-	-	-	6,646,457	5,000,000
<b>Grand Total</b>	<b>\$ 45,622,998</b>	<b>\$ 38,754,117</b>	<b>\$ 23,895,085</b>	<b>\$ 42,862,472</b>	<b>\$ 43,166,508</b>

**General Fund Expenditure Budget - Summary**  
**Budget Year 2024**



	2021 Actual	2022 Actual	YTD FY23 (as of 02/09/23)	2023 Amended	2024 Proposed
409 - Mayor	\$ 9,066	\$ 12,230	\$ 8,233	\$ 15,145	\$ 17,686
410 - Council	42,932	51,627	39,385	68,618	68,828
412 - City Manager	833,832	798,352	539,854	1,050,503	917,467
414 - Finance	945,805	1,036,233	648,458	1,187,808	1,211,658
415 - City Clerk	216,828	225,513	135,489	285,569	283,802
416 - Municipal Court	254,315	262,451	187,601	286,069	254,228
417 - City Attorney	618,676	923,707	308,791	484,400	444,000
420 - Engineering	355,858	191,072	117,692	236,917	238,235
422 - Human Resources	362,347	376,245	236,577	676,301	657,143
424 - Contributions	283,684	480,044	341,519	469,279	569,279
436 - Code Enforcement	1,152,347	973,872	529,707	1,452,389	1,191,825
437 - Planning & Zoning	243,880	282,489	203,086	381,031	457,178
438 - Elections	20,218	-	176	37,500	-
439 - Information Technology	438,587	473,063	313,948	703,539	767,079
440 - City Hall	703,522	1,256,287	768,387	1,435,882	1,548,552
444 - Transfers	15,304,358	11,372,314	2,971,944	8,443,219	8,624,769
569 - Communications	-	157,860	160,120	292,388	308,167
699 - Contingencies	-	-	-	1,500,000	1,145,139
700 - Police Department	8,220,864	8,697,751	6,257,938	10,323,904	10,411,746
706 - Fire Department	6,714,343	6,618,140	4,732,118	7,323,034	7,642,208
707 - Animal Control	25,348	26,108	-	26,892	26,892
750 - Street Department	2,664,640	3,143,828	1,935,934	3,307,114	3,296,702
752 - Signs & Signals	638,984	46,380	-	-	-
754 - Equipment Maintenance	622,247	610,353	473,198	893,463	923,286
800 - Garbage Department	1,565,941	1,671,124	827,800	1,630,000	1,800,000
802 - Recycling	8,624	15,595	10,847	-	-
950 - Urban Landscape	248,088	278,549	145,566	351,508	360,641
<b>Grand Total</b>	<b>\$ 42,495,335</b>	<b>\$ 39,981,187</b>	<b>\$ 21,894,368</b>	<b>\$ 42,862,472</b>	<b>\$ 43,166,508</b>

**General Fund Budget - Revenue Detail**  
**Budget Year 2024**



	2021 Actual	2022 Actual	YTD FY23 (as of 02/09/23)	2023 Amended	2024 Proposed
<b>Taxes</b>					
301.01 - Property Tax Current Year	\$ 4,403,792	\$ 4,232,028	\$ 2,778,931	4,339,386	\$ 4,485,061
301.02 - Property Tax Prior Year	230,713	164,013	123,693	200,000	180,000
301.06 - Property Tax Supplemental	76,679	66,752	42,614	75,000	75,000
301.12 - Property Tax Property Tax Loss Distribution	12,401	12,954	4,318	12,500	12,500
302.00 - Penalty & Interest & Publication Fees Tax	37,532	28,269	18,121	35,000	35,000
303.00 - Gas & Oil Severance Tax	47,349	55,989	176,479	50,000	150,000
304.01 - Excise Tax Electric	559,125	537,925	424,671	550,000	575,000
304.02 - Excise Tax Gas	252,701	236,372	91,610	210,000	240,000
304.03 - Excise Tax MUB	214,181	236,051	178,498	220,000	240,000
304.04 - Excise Tax Phone	98,899	67,261	36,747	60,000	55,000
304.05 - Excise Tax MC/GB Hauler	31,757	33,999	17,614	32,000	34,000
305.00 - Business & Occupation Tax Regular	13,016,234	13,432,846	8,840,275	13,500,000	13,950,000
305.01 - Business & Occupation Tax B&O Construction	6,052,615	4,399,306	1,397,464	1,200,000	500,000
306.00 - Wine & Liquor Tax General	724,993	819,854	625,351	800,000	830,000
307.00 - Animal Control Tax General	3,764	3,650	2,635	4,000	3,000
308.00 - Hotel Occupancy Tax General	490,265	921,530	712,489	900,000	1,100,000
309.00 - Amusement Tax General	520	2,483	2,993	5,000	4,000
313.00 - Municipal Sales Tax General	1,141,931	1,500,000	-	2,200,000	3,497,807
314.00 - Video Lottery (LVL) General	135,951	146,336	67,909	140,000	130,000
328.01 - Franchise Agreement Fees CATV	274,429	261,939	130,996	250,000	260,000
330.00 - IRP Fees Truck Registration	144,829	136,364	50,388	145,000	130,000
376.00 - Gaming Income General	8,429	11,604	6,510	10,000	12,000
328.00 - Franchise Agreement Fees Telephone	250	-	-	-	-
<b>Taxes Total</b>	<b>27,959,337</b>	<b>27,307,525</b>	<b>15,730,306</b>	<b>24,937,886</b>	<b>26,498,368</b>
<b>License and Permits</b>					
325.00 - Licenses Business License Fees	79,319	93,927	59,799	80,000	105,000
325.01 - Licenses Contractor License Fees	94,890	37,535	-	20,000	-
325.02 - Licenses License Overpayment	-	-	180	-	-

**General Fund Budget - Revenue Detail**  
**Budget Year 2024**



	2021 Actual	2022 Actual	YTD FY23 (as of 02/09/23)	2023 Amended	2024 Proposed
326.00 - Building Permit Fees General	200,266	226,054	127,396	200,000	200,000
327.00 - Permits Miscellaneous	15,040	12,900	5,570	13,000	10,000
327.01 - Permits Sign Fees	-	(20)	-	-	-
<b>License and Permits Total</b>	<b>389,515</b>	<b>370,396</b>	<b>192,945</b>	<b>313,000</b>	<b>315,000</b>
<b>Intergovernmental</b>					
365.01 - Federal Grant Police Personnel	186,974	238,494	70,457	180,000	200,000
365.02 - Federal Grant Police Equip/Mater	-	7,935	-	-	5,000
366.00 - State Grants General	80,000	30,100	-	-	20,000
366.04 - State Grants WVDEP - REAP	14,714	39,359	24,960	-	31,440
366.07 - State Grants CARES Act Grant	6,533,680	-	-	-	-
367.00 - Other Grants- General	12,040	11,740	-	15,000	10,000
<b>Intergovernmental Total</b>	<b>6,827,408</b>	<b>327,628</b>	<b>95,417</b>	<b>195,000</b>	<b>266,440</b>
<b>Charges for Services</b>					
329.02 - Inspection Fees Housing	75,695	106,065	76,935	90,000	110,000
329.03 - Inspection Fees Code Plan Review	17,600	15,820	10,050	17,500	14,000
329.04 - Inspection Fees Fire Plan Review	8,928	8,828	5,646	11,000	9,000
329.05 - Inspection Fees Miscellaneous	75	-	-	-	-
341.00 - Municipal Service Fees User Fee	4,006,757	4,181,852	2,263,300	4,000,000	4,100,000
352.00 - Fire Protection Fees General	-	-	36,311	-	-
352.01 - Fire Protection Fees Residential	1,652,476	1,649,740	1,600,466	1,650,000	1,650,000
352.02 - Fire Protection Fees Commercial	823,071	961,544	882,124	900,000	880,000
352.03 - Fire Protection Fees Tax Exempt	1,507,005	1,521,456	1,545,059	1,515,000	1,540,000
352.05 - Fire Protection Fees Penalty	25,496	33,143	(745)	25,000	30,000
352.06 - Fire Protection Fees Discount	(431)	-	-	-	-
352.08 - Fire Protection Fees Fire Alarm Monitor Fees	740	340	240	1,000	500
356.00 - Refuse Collection General	1,634,198	1,703,727	1,025,258	1,630,000	1,800,000
<b>Charges for Services Total</b>	<b>9,751,611</b>	<b>10,182,516</b>	<b>7,444,644</b>	<b>9,839,500</b>	<b>10,133,500</b>
<b>Interfund Charges</b>					
370.200 - Charges to Other Funds - Tax Increment Financing (TIF)	11,200	-	11,200	16,800	11,200

**General Fund Budget - Revenue Detail**  
**Budget Year 2024**



	2021 Actual	2022 Actual	YTD FY23 (as of 02/09/23)	2023 Amended	2024 Proposed
370.403 - Charges to Other Funds - Administrative Fees-Airport	10,000	10,000	-	-	-
370.406 - Charges to Other Funds - Admin Fees-Parking Authority	-	-	-	41,000	41,000
<b>Interfund Charges Total</b>	<b>21,200</b>	<b>10,000</b>	<b>11,200</b>	<b>57,800</b>	<b>52,200</b>
<b>Fines and Forfeitures</b>					
320.00 - Fines Fees & Court Costs General	262,742	269,267	122,374	300,000	250,000
<b>Fines and Forfeitures Total</b>	<b>262,742</b>	<b>269,267</b>	<b>122,374</b>	<b>300,000</b>	<b>250,000</b>
<b>Miscellaneous</b>					
345.00 - Rents & Other - General	6,000	5,500	3,500	6,000	6,000
380.00 - Interest Earned Investments	103,855	37,277	44,554	30,000	80,000
381.073 - Reimbursements ARPA Reimbursement	-	-	-	268,829	270,000
381.09 - Reimbursements Federal and State Motor Fuel Tax	-	40,767	20,805	-	40,000
382.01 - Refunds & Rebates - PCard Rebate	42,218	55,440	39,487	50,000	52,000
383.00 - Sale of Fixed Assets - Other	45,986	359	1,537	10,000	10,000
386.00 - Insurance Claims -	5,774	43,632	21,542	10,000	10,000
389.00 - Accident Reports -	5,332	8,977	3,901	8,000	8,000
399.00 - Miscellaneous Other	23,593	26,643	17,295	5,000	10,000
399.02 - Miscellaneous Prior Year Balance	-	-	-	6,646,457	5,000,000
399.04 - Miscellaneous Bad Check Charges	50	-	-	-	-
399.049 - Miscellaneous Landmarks Commission	-	(18,000)	-	-	-
399.412 - Miscellaneous City Manager	36,475	-	-	-	-
399.700 - Miscellaneous Police Dept.	139,295	47,308	142,664	170,000	150,000
399.706 - Miscellaneous Fire Dept.	1,998	20,000	969	10,000	10,000
399.750 - Miscellaneous Public Works/Street	608	18,882	1,945	5,000	5,000
<b>Miscellaneous Total</b>	<b>411,185</b>	<b>286,786</b>	<b>298,198</b>	<b>7,219,286</b>	<b>5,651,000</b>
<b>Grand Total</b>	<b>\$ 45,622,998</b>	<b>\$ 38,754,117</b>	<b>\$ 23,895,085</b>	<b>42,862,472</b>	<b>\$ 43,166,508</b>

**General Fund Budget - Expenditure Detail**  
**Budget Year 2024**



	2021 Actual	2022 Actual	YTD FY23 (as of 02-09-23)	2023 Amended	2024 Proposed
<b>409 - Mayor</b>					
<b>01 - Personnel Services</b>					
102.00 - Official Salary - Mayor & Council	\$ 8,190	8,050	\$ 5,250	\$ 9,100	\$ 9,100
104.00 - FICA Tax - Social Security	508	499	326	565	580
104.01 - FICA Tax - Medicare	119	117	76	132	138
<b>01 - Personnel Services Total</b>	<b>8,817</b>	<b>8,666</b>	<b>5,652</b>	<b>9,797</b>	<b>9,818</b>
<b>02 - Contracted Services</b>					
214.00 - Travel & Training - General	-	3,286	2,354	5,000	7,500
256.00 - Insurance - Workers Compensation	9	9	6	9	13
256.01 - Insurance - Property & Liability	209	228	185	239	255
<b>02 - Contracted Services Total</b>	<b>218</b>	<b>3,523</b>	<b>2,545</b>	<b>5,248</b>	<b>7,768</b>
<b>03 - Commodities</b>					
344.00 - Supplies & Materials Office Supplies	31	42	36	100	100
<b>03 - Commodities Total</b>	<b>31</b>	<b>42</b>	<b>36</b>	<b>100</b>	<b>100</b>
<b>409 - Mayor Total</b>	<b>9,066</b>	<b>12,230</b>	<b>8,233</b>	<b>15,145</b>	<b>17,686</b>
<b>410 - Council</b>					
<b>01 - Personnel Services</b>					
102.00 - Official Salary - Mayor & Council	33,100	34,250	22,750	39,000	39,000
104.00 - FICA Tax - Social Security	2,052	2,124	1,411	2,418	2,487
104.01 - FICA Tax - Medicare	480	497	330	570	592
<b>01 - Personnel Services Total</b>	<b>35,632</b>	<b>36,870</b>	<b>24,490</b>	<b>41,988</b>	<b>42,079</b>
<b>02 - Contracted Services</b>					
214.00 - Travel & Training - General	-	5,385	4,081	10,000	10,000
218.00 - Postage - General	4	1	-	100	100

**General Fund Budget - Expenditure Detail**  
**Budget Year 2024**



	YTD FY23 (as of				
	2021 Actual	2022 Actual	02-09-23)	2023 Amended	2024 Proposed
252.00 - Dues & Subscriptions - General	5,899	6,938	8,427	10,000	10,000
256.00 - Insurance - Workers Compensation	40	42	26	38	53
256.01 - Insurance - Property & Liability	1,204	1,387	1,130	1,452	1,556
<b>02 - Contracted Services Total</b>	<b>7,147</b>	<b>13,752</b>	<b>13,663</b>	<b>21,590</b>	<b>21,709</b>
<b>03 - Commodities</b>					
344.00 - Supplies & Materials Office Supplies	153	205	81	100	100
344.20 - Supplies & Materials Civic Promotions	-	-	500	1,500	1,500
344.21 - Supplies & Materials Civic Promotions - Sister Cities	-	400	650	3,440	3,440
<b>03 - Commodities Total</b>	<b>153</b>	<b>605</b>	<b>1,231</b>	<b>5,040</b>	<b>5,040</b>
<b>05 - Capital Outlay</b>					
459.00 - Capital Outlay Equip- Equipment	-	400	-	-	-
<b>05 - Capital Outlay Total</b>	<b>-</b>	<b>400</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>410 - Council Total</b>	<b>42,932</b>	<b>51,627</b>	<b>39,385</b>	<b>68,618</b>	<b>68,828</b>
<b>412 - City Manager</b>					
<b>01 - Personnel Services</b>					
103.00 - Salary & Wages - Employee	556,856	515,950	359,343	593,209	597,459
104.00 - FICA Tax - Social Security	34,728	30,958	21,345	36,193	37,029
104.01 - FICA Tax - Medicare	8,122	7,540	5,221	8,673	8,669
105.00 - Group Insurance - Employee Benefits	89,374	59,406	41,631	87,655	74,782
107.00 - Contribution to Pension Fund - Employee Pension	42,697	30,756	21,827	54,085	41,811
107.02 - Contribution to Pension Fund - ICMA Pension	15,099	45,699	22,307	35,084	35,415
108.00 - Overtime - General	-	-	441	500	500
110.00 - Other Fringe Benefits- General	3,000	6,000	3,160	6,000	14,400
110.03 - Other Fringe Benefits- Rental Stipend	7,000	5,000	-	-	-
<b>01 - Personnel Services Total</b>	<b>756,875</b>	<b>701,310</b>	<b>475,273</b>	<b>821,399</b>	<b>810,064</b>

**General Fund Budget - Expenditure Detail**  
**Budget Year 2024**



	2021 Actual	2022 Actual	YTD FY23 (as of 02-09-23)	2023 Amended	2024 Proposed
<b>02 - Contracted Services</b>					
211.01 - Telephone - Cellular Phone	3,907	1,580	907	1,080	1,800
212.00 - Printing - General	1,156	670	761	1,000	1,000
214.00 - Travel & Training - General	2,282	9,936	7,566	16,500	16,500
217.00 - Advertising & Legal Publications- General	707	941	254	1,500	1,500
218.00 - Postage - General	1,120	1,128	375	1,500	1,500
230.00 - Contracted Services- General	42,978	45,571	24,386	62,732	69,000
249.01 - Rents & Leases - Equipment Rental	1,883	1,001	-	-	-
252.00 - Dues & Subscriptions - General	9,522	7,737	1,151	2,849	2,849
256.00 - Insurance - Workers Compensation	840	470	395	676	543
256.01 - Insurance - Property & Liability	4,794	4,736	3,920	4,917	5,210
256.02 - Insurance - Unemployment Compensation	1,865	-	-	-	-
<b>02 - Contracted Services Total</b>	<b>71,054</b>	<b>73,770</b>	<b>39,715</b>	<b>92,754</b>	<b>99,902</b>
<b>03 - Commodities</b>					
344.00 - Supplies & Materials Office Supplies	4,004	2,622	960	4,500	4,500
351.00 - Uniforms - - General	-	-	-	-	500
<b>03 - Commodities Total</b>	<b>4,004</b>	<b>2,622</b>	<b>960</b>	<b>4,500</b>	<b>5,000</b>
<b>05 - Capital Outlay</b>					
459.00 - Capital Outlay Equip- Equipment	1,899	20,650	23,905	131,850	2,500
<b>05 - Capital Outlay Total</b>	<b>1,899</b>	<b>20,650</b>	<b>23,905</b>	<b>131,850</b>	<b>2,500</b>
<b>412 - City Manager Total</b>	<b>833,832</b>	<b>798,352</b>	<b>539,854</b>	<b>1,050,503</b>	<b>917,467</b>
<b>414 - Finance</b>					
<b>01 - Personnel Services</b>					
103.00 - Salary & Wages - Employee	471,496	507,507	329,988	574,452	570,439

**General Fund Budget - Expenditure Detail**  
**Budget Year 2024**



	2021 Actual	2022 Actual	YTD FY23 (as of 02-09-23)	2023 Amended	2024 Proposed
104.00 - FICA Tax - Social Security	28,423	30,635	19,991	35,732	35,313
104.01 - FICA Tax - Medicare	6,647	7,165	4,675	8,360	8,267
105.00 - Group Insurance - Employee Benefits	176,972	171,217	81,830	176,095	164,453
107.00 - Contribution to Pension Fund - Employee Pension	72,946	104,285	68,613	120,619	119,851
108.00 - Overtime - General	-	-	210	500	500
<b>01 - Personnel Services Total</b>	<b>756,484</b>	<b>820,809</b>	<b>505,308</b>	<b>915,758</b>	<b>898,824</b>
<b>02 - Contracted Services</b>					
211.01 - Telephone - Cellular Phone	180	1,523	910	1,560	1,560
214.00 - Travel & Training - General	485	690	569	7,000	11,000
217.00 - Advertising & Legal Publications- General	8,555	8,058	7,514	8,000	9,000
218.00 - Postage - General	20,759	19,455	14,462	25,000	30,000
230.00 - Contracted Services- General	73,920	79,127	78,302	112,350	139,800
232.02 - Bank Charges- Administrative Fees	36,855	44,068	13,458	45,000	45,000
246.00 - Repairs & Maintenance - Equipment	-	-	-	1,000	1,000
249.01 - Rents & Leases - Equipment Rental	17,705	24,175	16,225	30,074	30,074
252.00 - Dues & Subscriptions - General	544	644	471	1,000	1,000
253.00 - Professional Services- General	183	3,500	-	5,000	5,000
254.00 - Audit Costs - General	14,790	15,300	-	17,280	20,200
256.00 - Insurance - Workers Compensation	583	556	442	654	606
256.01 - Insurance - Property & Liability	7,975	7,346	6,076	7,632	8,094
256.02 - Insurance - Unemployment Compensation	18	-	-	-	-
259.00 - Court Costs & Damages - General	473	192	416	500	500
<b>02 - Contracted Services Total</b>	<b>183,025</b>	<b>204,634</b>	<b>138,846</b>	<b>262,050</b>	<b>302,834</b>
<b>03 - Commodities</b>					
344.00 - Supplies & Materials Office Supplies	6,297	10,189	4,303	10,000	10,000
<b>03 - Commodities Total</b>	<b>6,297</b>	<b>10,189</b>	<b>4,303</b>	<b>10,000</b>	<b>10,000</b>

**General Fund Budget - Expenditure Detail**  
**Budget Year 2024**



	YTD FY23 (as of				
	2021 Actual	2022 Actual	02-09-23)	2023 Amended	2024 Proposed
<b>05 - Capital Outlay</b>					
459.00 - Capital Outlay Equip- Equipment	-	601	-	-	-
<b>05 - Capital Outlay Total</b>	-	<b>601</b>	-	-	-
<b>414 - Finance Total</b>	<b>945,805</b>	<b>1,036,233</b>	<b>648,458</b>	<b>1,187,808</b>	<b>1,211,658</b>
<b>415 - City Clerk</b>					
<b>01 - Personnel Services</b>					
103.00 - Salary & Wages - Employee	108,409	109,306	74,074	118,742	117,375
104.00 - FICA Tax - Social Security	6,556	6,434	4,333	7,431	7,324
104.01 - FICA Tax - Medicare	1,533	1,505	1,013	1,739	1,715
105.00 - Group Insurance - Employee Benefits	54,154	52,403	29,295	46,036	52,639
107.00 - Contribution to Pension Fund - Employee Pension	17,412	22,706	15,384	25,104	24,668
108.00 - Overtime - General	3,525	1,166	125	1,000	1,000
<b>01 - Personnel Services Total</b>	<b>191,589</b>	<b>193,519</b>	<b>124,224</b>	<b>200,052</b>	<b>204,721</b>
<b>02 - Contracted Services</b>					
211.01 - Telephone - Cellular Phone	692	89	-	720	-
212.00 - Printing - General	-	24	-	300	300
214.00 - Travel & Training - General	-	3,183	600	7,000	10,000
217.00 - Advertising & Legal Publications- General	980	851	206	1,000	1,000
218.00 - Postage - General	342	307	73	300	500
230.00 - Contracted Services- General	10,388	15,070	1,477	24,000	29,000
249.01 - Rents & Leases - Equipment Rental	1,553	1,505	-	500	-
252.00 - Dues & Subscriptions - General	666	1,152	2,193	2,200	3,500
253.00 - Professional Services- General	1,668	-	4,201	13,800	5,000
253.01 - Professional Services- Recruitment Costs	4,867	6,996	822	30,000	25,000
256.00 - Insurance - Workers Compensation	109	119	90	133	123
256.01 - Insurance - Property & Liability	1,280	1,505	1,247	1,564	1,657

**General Fund Budget - Expenditure Detail**  
**Budget Year 2024**



	YTD FY23 (as of				
	2021 Actual	2022 Actual	02-09-23)	2023 Amended	2024 Proposed
<b>02 - Contracted Services Total</b>	<b>22,545</b>	<b>30,800</b>	<b>10,909</b>	<b>81,517</b>	<b>76,080</b>
<b>03 - Commodities</b>					
344.00 - Supplies & Materials Office Supplies	2,695	1,193	356	4,000	3,000
<b>03 - Commodities Total</b>	<b>2,695</b>	<b>1,193</b>	<b>356</b>	<b>4,000</b>	<b>3,000</b>
<b>415 - City Clerk Total</b>	<b>216,828</b>	<b>225,513</b>	<b>135,489</b>	<b>285,569</b>	<b>283,802</b>
<b>416 - Municipal Court</b>					
<b>01 - Personnel Services</b>					
103.00 - Salary & Wages - Employee	148,509	150,723	120,212	157,352	121,666
104.00 - FICA Tax - Social Security	8,980	9,120	7,320	9,808	7,533
104.01 - FICA Tax - Medicare	2,100	2,133	1,712	2,298	1,776
105.00 - Group Insurance - Employee Benefits	49,700	48,216	26,983	44,496	22,143
107.00 - Contribution to Pension Fund - Employee Pension	20,563	27,913	23,032	30,765	23,381
108.00 - Overtime - General	77	40	-	500	500
<b>01 - Personnel Services Total</b>	<b>229,930</b>	<b>238,143</b>	<b>179,259</b>	<b>245,219</b>	<b>176,999</b>
<b>02 - Contracted Services</b>					
211.01 - Telephone - Cellular Phone	360	360	210	360	360
214.00 - Travel & Training - General	150	-	278	2,000	2,000
218.00 - Postage - General	3,489	2,796	1,626	5,000	5,000
230.00 - Contracted Services- General	12,363	12,584	2,427	14,800	55,500
232.00 - Bank Charges- General	2,264	2,565	708	4,000	4,000
246.00 - Repairs & Maintenance - Equipment	-	-	-	2,000	1,000
249.01 - Rents & Leases - Equipment Rental	1,472	1,472	736	1,500	1,500
256.00 - Insurance - Workers Compensation	172	152	89	132	146
256.01 - Insurance - Property & Liability	2,336	2,456	2,021	2,558	2,723
<b>02 - Contracted Services Total</b>	<b>22,606</b>	<b>22,385</b>	<b>8,096</b>	<b>32,350</b>	<b>72,229</b>

**General Fund Budget - Expenditure Detail**  
**Budget Year 2024**



	2021 Actual	2022 Actual	YTD FY23 (as of 02-09-23)	2023 Amended	2024 Proposed
<b>03 - Commodities</b>					
344.00 - Supplies & Materials Office Supplies	1,779	492	247	2,000	2,000
<b>03 - Commodities Total</b>	<b>1,779</b>	<b>492</b>	<b>247</b>	<b>2,000</b>	<b>2,000</b>
<b>05 - Capital Outlay</b>					
459.00 - Capital Outlay Equip- Equipment	-	1,431	-	6,500	3,000
<b>05 - Capital Outlay Total</b>	<b>-</b>	<b>1,431</b>	<b>-</b>	<b>6,500</b>	<b>3,000</b>
<b>416 - Municipal Court Total</b>	<b>254,315</b>	<b>262,451</b>	<b>187,601</b>	<b>286,069</b>	<b>254,228</b>
<b>417 - City Attorney</b>					
<b>02 - Contracted Services</b>					
245.00 - Repairs & Maintenance Buildings & Grounds	-	258	-	-	-
253.00 - Professional Services- General	420,046	420,990	258,400	434,400	444,000
259.00 - Court Costs & Damages - General	198,631	502,459	50,391	50,000	-
<b>02 - Contracted Services Total</b>	<b>618,676</b>	<b>923,707</b>	<b>308,791</b>	<b>484,400</b>	<b>444,000</b>
<b>417 - City Attorney Total</b>	<b>618,676</b>	<b>923,707</b>	<b>308,791</b>	<b>484,400</b>	<b>444,000</b>
<b>420 - Engineering</b>					
<b>01 - Personnel Services</b>					
103.00 - Salary & Wages - Employee	185,630	103,322	70,894	106,869	106,974
104.00 - FICA Tax - Social Security	11,290	6,311	4,318	6,667	6,625
104.01 - FICA Tax - Medicare	2,640	1,476	1,010	1,560	1,576
105.00 - Group Insurance - Employee Benefits	65,466	26,201	14,647	23,018	26,320
107.00 - Contribution to Pension Fund - Employee Pension	28,817	21,236	14,679	22,397	22,503
<b>01 - Personnel Services Total</b>	<b>293,843</b>	<b>158,547</b>	<b>105,548</b>	<b>160,511</b>	<b>163,998</b>

**General Fund Budget - Expenditure Detail**  
**Budget Year 2024**



	2021 Actual	2022 Actual	YTD FY23 (as of 02-09-23)	2023 Amended	2024 Proposed
<b>02 - Contracted Services</b>					
211.01 - Telephone - Cellular Phone	1,860	720	420	720	720
212.00 - Printing - General	-	54	-	250	-
214.00 - Travel & Training - General	300	4,991	2,216	5,000	-
217.00 - Advertising & Legal Publications- General	714	751	213	1,000	-
218.00 - Postage - General	39	145	82	500	-
230.00 - Contracted Services- General	5,618	1,212	-	9,000	-
246.00 - Repairs & Maintenance - Equipment	29	-	-	1,000	-
248.00 - Repairs & Maintenance- Autos & Trucks	2,042	896	-	-	-
249.01 - Rents & Leases - Equipment Rental	2,125	870	-	2,500	-
252.00 - Dues & Subscriptions - General	1,430	712	455	900	-
253.00 - Professional Services- General	22,664	6,457	2,025	30,000	50,000
253.02 - Professional Services- Environmental Services	7,482	5,753	100	16,100	17,500
256.00 - Insurance - Workers Compensation	4,979	1,355	1,066	1,575	1,473
256.01 - Insurance - Property & Liability	7,944	4,196	3,404	4,361	4,544
256.02 - Insurance - Unemployment Compensation	150	-	-	-	-
<b>02 - Contracted Services Total</b>	<b>57,375</b>	<b>28,112</b>	<b>9,981</b>	<b>72,906</b>	<b>74,237</b>
<b>03 - Commodities</b>					
343.00 - Supplies & Materials - Automobile	829	1,771	675	2,000	-
344.00 - Supplies & Materials Office Supplies	1,268	2,642	1,488	1,500	-
<b>03 - Commodities Total</b>	<b>2,097</b>	<b>4,413</b>	<b>2,163</b>	<b>3,500</b>	-
<b>05 - Capital Outlay</b>					
459.00 - Capital Outlay Equip- Equipment	2,543	-	-	-	-
<b>05 - Capital Outlay Total</b>	<b>2,543</b>	-	-	-	-
<b>420 - Engineering Total</b>	<b>355,858</b>	<b>191,072</b>	<b>117,692</b>	<b>236,917</b>	<b>238,235</b>

**General Fund Budget - Expenditure Detail**  
**Budget Year 2024**



	2021 Actual	2022 Actual	YTD FY23 (as of 02-09-23)	2023 Amended	2024 Proposed
<b>422 - Human Resources</b>					
<b>01 - Personnel Services</b>					
103.00 - Salary & Wages - Employee	167,358	180,534	131,620	229,477	222,401
104.00 - FICA Tax - Social Security	10,159	10,972	8,053	14,268	13,852
104.01 - FICA Tax - Medicare	2,376	2,566	1,883	3,338	3,243
105.00 - Group Insurance - Employee Benefits	57,626	64,291	36,344	68,269	74,782
107.00 - Contribution to Pension Fund - Employee Pension	26,019	37,112	27,509	46,023	46,736
108.00 - Overtime - General	-	209	1,430	-	1,500
121.00 - Employee Benefits - General	-	-	5,269	135,000	34,000
<b>01 - Personnel Services Total</b>	<b>263,537</b>	<b>295,685</b>	<b>212,108</b>	<b>496,375</b>	<b>396,515</b>
<b>02 - Contracted Services</b>					
121.01 - Employee Benefits - Wellness Program	3,440	5,420	2,310	16,500	42,000
211.01 - Telephone - Cellular Phone	720	720	420	720	720
212.00 - Printing - General	418	531	667	1,000	1,000
214.00 - Travel & Training - General	-	-	-	500	1,500
216.00 - Training & Education- General	-	1,014	299	1,600	11,600
217.00 - Advertising & Legal Publications- General	2,912	1,690	-	5,000	2,500
218.00 - Postage - General	1,681	2,682	1,796	350	1,850
230.00 - Contracted Services- General	18,348	26,504	3,869	117,734	155,200
249.01 - Rents & Leases - Equipment Rental	1,248	1,233	-	250	-
252.00 - Dues & Subscriptions - General	3,856	3,897	-	4,328	5,000
253.00 - Professional Services- General	1,155	-	-	-	-
253.01 - Professional Services- Recruitment Costs	60,285	31,515	12,555	24,725	35,000
256.00 - Insurance - Workers Compensation	168	182	146	261	201
256.01 - Insurance - Property & Liability	825	2,415	2,002	2,508	2,657
<b>02 - Contracted Services Total</b>	<b>95,056</b>	<b>77,802</b>	<b>24,065</b>	<b>175,476</b>	<b>259,228</b>
<b>03 - Commodities</b>					

**General Fund Budget - Expenditure Detail**  
**Budget Year 2024**



	YTD FY23 (as of				
	2021 Actual	2022 Actual	02-09-23)	2023 Amended	2024 Proposed
344.00 - Supplies & Materials Office Supplies	766	658	405	1,400	1,400
<b>03 - Commodities Total</b>	<b>766</b>	<b>658</b>	<b>405</b>	<b>1,400</b>	<b>1,400</b>
<b>05 - Capital Outlay</b>					
459.20 - Capital Outlay Equip- Computer Software	-	-	-	3,050	-
670.00 - Other Interest & Penalties - General	2,988	2,100	-	-	-
<b>05 - Capital Outlay Total</b>	<b>2,988</b>	<b>2,100</b>	<b>-</b>	<b>3,050</b>	<b>-</b>
<b>422 - Human Resources Total</b>	<b>362,347</b>	<b>376,245</b>	<b>236,577</b>	<b>676,301</b>	<b>657,143</b>
<b>424 - Contributions</b>					
<b>04 - Contributions</b>					
566.901 - Contribution Other Fund-General Visitor's Bureau	264,405	460,765	322,240	450,000	550,000
567.435 - Contrib Govt Entities Region VI	19,279	19,279	19,279	19,279	19,279
<b>04 - Contributions Total</b>	<b>283,684</b>	<b>480,044</b>	<b>341,519</b>	<b>469,279</b>	<b>569,279</b>
<b>424 - Contributions Total</b>	<b>283,684</b>	<b>480,044</b>	<b>341,519</b>	<b>469,279</b>	<b>569,279</b>
<b>436 - Code Enforcement</b>					
<b>01 - Personnel Services</b>					
103.00 - Salary & Wages - Employee	671,590	518,281	271,650	663,199	622,050
104.00 - FICA Tax - Social Security	41,164	31,828	16,485	41,732	38,711
104.01 - FICA Tax - Medicare	9,627	7,444	3,855	9,763	9,192
105.00 - Group Insurance - Employee Benefits	270,068	214,702	98,569	246,714	278,466
107.00 - Contribution to Pension Fund - Employee Pension	89,365	104,389	52,626	130,889	130,649
108.00 - Overtime - General	2,127	2,025	1,458	4,000	4,000
<b>01 - Personnel Services Total</b>	<b>1,083,942</b>	<b>878,668</b>	<b>444,642</b>	<b>1,096,297</b>	<b>1,083,068</b>
<b>02 - Contracted Services</b>					

**General Fund Budget - Expenditure Detail**  
**Budget Year 2024**



	2021 Actual	2022 Actual	YTD FY23 (as of 02-09-23)	2023 Amended	2024 Proposed
211.01 - Telephone - Cellular Phone	6,760	933	-	2,000	-
212.00 - Printing - General	-	2,833	785	1,000	1,000
212.01 - Printing - Public Informaiton	-	-	-	6,527	6,527
214.00 - Travel & Training - General	4,287	12,151	6,804	25,597	25,597
218.00 - Postage - General	1,877	2,478	1,676	3,000	3,000
230.00 - Contracted Services- General	4,337	4,109	1,877	8,000	8,000
246.00 - Repairs & Maintenance - Equipment	-	-	-	2,500	2,500
248.00 - Repairs & Maintenance- Autos & Trucks	6,461	4,006	-	-	-
252.00 - Dues & Subscriptions - General	2,675	2,772	1,432	4,000	4,000
256.00 - Insurance - Workers Compensation	8,821	7,334	5,778	8,540	7,967
256.01 - Insurance - Property & Liability	19,882	20,406	15,982	21,328	21,916
<b>02 - Contracted Services Total</b>	<b>55,100</b>	<b>57,023</b>	<b>34,333</b>	<b>82,492</b>	<b>80,507</b>
<b>03 - Commodities</b>					
343.00 - Supplies & Materials - Automobile	8,486	11,867	5,990	12,000	12,000
344.00 - Supplies & Materials Office Supplies	3,663	3,307	2,088	5,000	5,000
344.04 - Supplies & Materials Emergency Clothing	-	-	-	250	250
344.12 - Supplies & Materials Small Tools/Equipment	12	57	1,733	3,000	3,000
351.00 - Uniforms - General	1,143	2,300	2,981	6,000	6,000
<b>03 - Commodities Total</b>	<b>13,305</b>	<b>17,530</b>	<b>12,793</b>	<b>26,250</b>	<b>26,250</b>
<b>05 - Capital Outlay</b>					
459.00 - Capital Outlay Equip- Equipment	-	20,650	37,939	247,350	2,000
<b>05 - Capital Outlay Total</b>	<b>-</b>	<b>20,650</b>	<b>37,939</b>	<b>247,350</b>	<b>2,000</b>
<b>436 - Code Enforcement Total</b>	<b>1,152,347</b>	<b>973,872</b>	<b>529,707</b>	<b>1,452,389</b>	<b>1,191,825</b>
<b>437 - Planning &amp; Zoning</b>					
<b>01 - Personnel Services</b>					

**General Fund Budget - Expenditure Detail**  
**Budget Year 2024**



	2021 Actual	2022 Actual	YTD FY23 (as of 02-09-23)	2023 Amended	2024 Proposed
103.00 - Salary & Wages - Employee	162,821	161,840	128,808	205,448	246,979
104.00 - FICA Tax - Social Security	9,968	9,870	7,841	12,780	12,763
104.01 - FICA Tax - Medicare	2,331	2,308	1,834	2,990	3,601
105.00 - Group Insurance - Employee Benefits	29,338	48,438	26,983	42,404	67,528
107.00 - Contribution to Pension Fund - Employee Pension	25,214	33,234	26,776	43,167	51,912
108.00 - Overtime - General	-	-	-	500	500
<b>01 - Personnel Services Total</b>	<b>229,671</b>	<b>255,691</b>	<b>192,241</b>	<b>307,289</b>	<b>383,284</b>
<b>02 - Contracted Services</b>					
211.01 - Telephone - Cellular Phone	1,412	1,480	1,085	1,140	1,860
212.00 - Printing - General	-	61	94	3,000	3,000
214.00 - Travel & Training - General	51	5,406	444	8,500	12,000
216.00 - Training & Education- General	-	2,037	-	3,000	-
217.00 - Advertising & Legal Publications- General	1,234	1,578	847	3,000	3,000
218.00 - Postage - General	474	462	242	1,500	1,500
230.00 - Contracted Services- General	1,165	5,631	1,124	1,500	1,500
246.00 - Repairs & Maintenance - Equipment	-	-	-	750	750
248.00 - Repairs & Maintenance- Autos & Trucks	-	10	-	-	-
249.01 - Rents & Leases - Equipment Rental	2,557	2,511	1,115	2,400	2,400
252.00 - Dues & Subscriptions - General	1,324	239	113	2,200	2,200
253.00 - Professional Services- General	-	-	200	35,000	35,000
256.00 - Insurance - Workers Compensation	236	209	158	233	287
256.01 - Insurance - Property & Liability	3,117	4,088	3,219	4,269	4,398
<b>02 - Contracted Services Total</b>	<b>11,570</b>	<b>23,713</b>	<b>8,640</b>	<b>66,492</b>	<b>67,895</b>
<b>03 - Commodities</b>					
343.00 - Supplies & Materials - Automobile	81	216	178	250	1,000
344.00 - Supplies & Materials Office Supplies	2,558	2,870	2,027	3,000	3,000
<b>03 - Commodities Total</b>	<b>2,639</b>	<b>3,086</b>	<b>2,205</b>	<b>3,250</b>	<b>4,000</b>

**General Fund Budget - Expenditure Detail**  
**Budget Year 2024**



	2021 Actual	2022 Actual	YTD FY23 (as of 02-09-23)	2023 Amended	2024 Proposed
<b>05 - Capital Outlay</b>					
459.00 - Capital Outlay Equip- Equipment	-	-	-	4,000	2,000
<b>05 - Capital Outlay Total</b>	-	-	-	<b>4,000</b>	<b>2,000</b>
<b>437 - Planning &amp; Zoning Total</b>	<b>243,880</b>	<b>282,489</b>	<b>203,086</b>	<b>381,031</b>	<b>457,178</b>
<b>438 - Elections</b>					
<b>02 - Contracted Services</b>					
212.00 - Printing - General	338	-	-	5,000	-
217.00 - Advertising & Legal Publications- General	932	-	-	1,500	-
218.00 - Postage - General	30	-	24	5,000	-
230.00 - Contracted Services- General	18,178	-	-	25,000	-
<b>02 - Contracted Services Total</b>	<b>19,478</b>	<b>-</b>	<b>24</b>	<b>36,500</b>	<b>-</b>
<b>03 - Commodities</b>					
344.00 - Supplies & Materials Office Supplies	740	-	153	1,000	-
<b>03 - Commodities Total</b>	<b>740</b>	<b>-</b>	<b>153</b>	<b>1,000</b>	<b>-</b>
<b>438 - Elections Total</b>	<b>20,218</b>	<b>-</b>	<b>176</b>	<b>37,500</b>	<b>-</b>
<b>439 - Information Technology</b>					
<b>01 - Personnel Services</b>					
103.00 - Salary & Wages - Employee	113,209	73,718	63,222	110,962	164,379
104.00 - FICA Tax - Social Security	5,162	6,169	3,850	7,493	7,635
104.01 - FICA Tax - Medicare	1,207	1,443	900	1,753	2,490
105.00 - Group Insurance - Employee Benefits	40,508	52,403	16,740	46,036	45,385
107.00 - Contribution to Pension Fund - Employee Pension	13,590	21,524	13,441	25,296	34,542
108.00 - Overtime - General	3,326	2,582	1,356	7,500	7,500

**General Fund Budget - Expenditure Detail**  
**Budget Year 2024**



	2021 Actual	2022 Actual	YTD FY23 (as of 02-09-23)	2023 Amended	2024 Proposed
<b>01 - Personnel Services Total</b>	<b>177,001</b>	<b>157,839</b>	<b>99,510</b>	<b>199,040</b>	<b>261,931</b>
<b>02 - Contracted Services</b>					
211.00 - Telephone - General	122,692	120,967	77,138	115,000	117,000
211.01 - Telephone - Cellular Phone	1,268	24,960	13,033	41,020	30,720
211.02 - Telephone - Internet	-	425	-	4,400	4,400
214.00 - Travel & Training - General	-	-	2,500	5,000	5,000
230.00 - Contracted Services- General	131,188	152,939	117,372	217,800	340,000
249.01 - Rents & Leases - Equipment Rental	281	376	-	-	-
256.00 - Insurance - Workers Compensation	167	177	85	125	171
256.01 - Insurance - Property & Liability	1,662	4,477	3,639	4,654	4,858
<b>02 - Contracted Services Total</b>	<b>257,258</b>	<b>304,322</b>	<b>213,767</b>	<b>387,999</b>	<b>502,149</b>
<b>03 - Commodities</b>					
344.00 - Supplies & Materials Office Supplies	901	281	343	2,500	3,000
<b>03 - Commodities Total</b>	<b>901</b>	<b>281</b>	<b>343</b>	<b>2,500</b>	<b>3,000</b>
<b>05 - Capital Outlay</b>					
459.00 - Capital Outlay Equip- Equipment	3,427	10,621	328	114,000	-
<b>05 - Capital Outlay Total</b>	<b>3,427</b>	<b>10,621</b>	<b>328</b>	<b>114,000</b>	<b>-</b>
<b>439 - Information Technology Total</b>	<b>438,587</b>	<b>473,063</b>	<b>313,948</b>	<b>703,539</b>	<b>767,079</b>
<b>440 - City Hall</b>					
<b>01 - Personnel Services</b>					
103.00 - Salary & Wages - Employee	235,281	568,769	357,409	650,371	673,561
104.00 - FICA Tax - Social Security	14,819	35,060	21,685	43,053	41,890
104.01 - FICA Tax - Medicare	3,873	7,795	5,072	10,077	9,946
105.00 - Group Insurance - Employee Benefits	126,478	191,972	103,308	181,371	246,870

**General Fund Budget - Expenditure Detail**  
**Budget Year 2024**



	YTD FY23 (as of				
	2021 Actual	2022 Actual	02-09-23)	2023 Amended	2024 Proposed
107.00 - Contribution to Pension Fund - Employee Pension	42,089	104,446	74,019	136,727	141,446
108.00 - Overtime - General	9,427	1,648	434	4,000	4,000
<b>01 - Personnel Services Total</b>	<b>431,967</b>	<b>909,690</b>	<b>561,925</b>	<b>1,025,598</b>	<b>1,117,713</b>
<b>02 - Contracted Services</b>					
211.01 - Telephone - Cellular Phone	-	1,260	861	1,140	2,280
212.00 - Printing - - General	-	-	-	-	250
213.01 - Utilities - Electric	85,100	86,893	44,241	90,000	90,000
213.02 - Utilities - Gas	36,351	45,060	21,402	40,000	45,000
213.03 - Utilities - Water	10,210	11,553	7,047	15,000	15,000
213.06 - Utilities - Storm Sewer	39,595	62,521	17,643	65,000	65,000
216.00 - Training & Education - - General	-	-	-	-	1,000
217.00 - Advertising & Legal Publications - - General	-	-	-	-	500
218.00 - Postage - General	-	4	-	-	-
230.00 - Contracted Services- General	11,293	15,661	15,257	34,800	40,300
245.00 - Repairs & Maintenance Buildings & Grounds	40,225	47,910	51,533	70,000	50,000
249.01 - Rents & Leases - Equipment Rental	-	502	-	-	1,000
253.00 - Professional Services - - General	-	-	-	-	30,000
256.00 - Insurance - Workers Compensation	6,230	8,442	14,136	20,893	19,129
256.01 - Insurance - Property & Liability	16,362	35,009	26,994	36,451	37,479
<b>02 - Contracted Services Total</b>	<b>245,366</b>	<b>314,815</b>	<b>199,113</b>	<b>373,284</b>	<b>396,938</b>
<b>03 - Commodities</b>					
344.00 - Supplies & Materials - Office Supplies	-	-	-	-	2,000
344.08 - Supplies & Materials Janitorial Supplies	26,111	29,253	7,148	25,000	25,000
344.12 - Supplies & Materials - Small Tools/Equipment	-	-	-	-	2,000
351.00 - Uniforms - General	78	-	200	2,000	4,900
<b>03 - Commodities Total</b>	<b>26,188</b>	<b>29,253</b>	<b>7,348</b>	<b>27,000</b>	<b>33,900</b>

**General Fund Budget - Expenditure Detail**  
**Budget Year 2024**



	2021 Actual	2022 Actual	YTD FY23 (as of 02-09-23)	2023 Amended	2024 Proposed
<b>05 - Capital Outlay</b>					
459.00 - Capital Outlay Equip- Equipment	-	2,529	-	10,000	-
<b>05 - Capital Outlay Total</b>	-	<b>2,529</b>	-	<b>10,000</b>	-
<b>440 - City Hall Total</b>	<b>703,522</b>	<b>1,256,287</b>	<b>768,387</b>	<b>1,435,882</b>	<b>1,548,552</b>
<b>444 - Transfers</b>					
<b>04 - Contributions</b>					
566.00 - Contribution Other Fund-General Other	-	-	-	30,864	-
566.003 - Contribution Other Fund-General Financial Stabilization	4,654,586	500,000	-	-	-
566.01 - Contribution Other Fund-General Capital Escrow Fund - MSF	1,800,000	2,348,503	-	2,300,000	2,357,500
566.02 - Contribution Other Fund-General MET Theatre-Amusement Tax	-	-	-	5,000	4,000
566.03 - Contribution Other Fund-General MET Theatre-Hotel Occupancy	42,100	32,292	22,500	45,000	45,000
566.035 - Contribution Other Fund-General MET Theatre Fund	141,610	128,100	-	54,850	54,950
566.040 - Contribution Other Fund-General OPEB Trust Fund	200,000	-	-	-	-
566.041 - Contribution Other Fund-General HRM Riverfront Park	-	9,745	-	-	-
566.042 - Contribution Other Fund-General Retirement Fund	250,000	-	-	-	-
566.044 - Contribution Other Fund-General Arts & Culture Development	-	148,166	150,000	442,152	501,632
566.254 - Contribution Other Fund-General Capital Escrow Fund	4,453,574	4,397,098	-	1,749,092	1,719,885
566.403 - Contribution Other Fund-General Airport Fund	292,896	303,000	110,600	212,959	150,000
566.420 - Contribution Other Fund-General Building Commission Fund	320,726	319,900	212,495	319,700	315,800
567.006 - Contrib Govt Entities BOPARC	1,621,850	1,514,000	1,200,000	1,600,000	1,700,000
567.008 - Contrib Govt Entities Library	845,581	845,541	656,250	875,000	900,000
567.01 - Contrib Govt Entities MM MPO	17,500	24,718	17,500	17,500	30,000
567.02 - Contrib Govt Entities BOPARC - Hotel Occupancy Tax	80,466	191,633	138,620	180,000	230,000
567.759 - Contrib Govt Entities Mountain Line Transit Authority	320,850	356,500	267,375	356,500	356,500
<b>04 - Contributions Total</b>	<b>15,041,740</b>	<b>11,119,196</b>	<b>2,775,340</b>	<b>8,188,617</b>	<b>8,365,267</b>
<b>05 - Capital Outlay</b>					

**General Fund Budget - Expenditure Detail**  
**Budget Year 2024**



	YTD FY23 (as of				
	2021 Actual	2022 Actual	02-09-23)	2023 Amended	2024 Proposed
249.02 - Rents & Leases - Lease Purchase Payment-Equipment	(11)	-	-	-	-
249.04 - Rents & Leases - Lease Purchase-Energy Conservati	110,416	114,016	115,462	115,500	120,400
249.07 - Rents & Leases - Spruce St Lease Purchase Payment	152,214	139,102	81,143	139,102	139,102
<b>05 - Capital Outlay Total</b>	<b>262,619</b>	<b>253,118</b>	<b>196,604</b>	<b>254,602</b>	<b>259,502</b>
<b>444 - Transfers Total</b>	<b>15,304,358</b>	<b>11,372,314</b>	<b>2,971,944</b>	<b>8,443,219</b>	<b>8,624,769</b>
<b>569 - Communications</b>					
<b>01 - Personnel Services</b>					
103.00 - Salary & Wages - Employee	-	79,660	79,910	158,487	137,830
104.00 - FICA Tax - Social Security	-	4,802	4,778	9,830	8,523
104.01 - FICA Tax - Medicare	-	1,123	1,117	2,300	1,995
105.00 - Group Insurance - Employee Benefits	-	23,381	28,304	35,558	56,457
107.00 - Contribution to Pension Fund - Employee Pension	-	16,303	16,507	33,222	28,951
<b>01 - Personnel Services Total</b>	<b>-</b>	<b>125,269</b>	<b>130,617</b>	<b>239,397</b>	<b>233,756</b>
<b>02 - Contracted Services</b>					
211.01 - Telephone - Cellular Phone	-	922	633	2,160	1,140
212.00 - Printing - General	-	54	-	200	200
214.00 - Travel & Training - General	-	1,847	864	2,000	2,000
217.00 - Advertising & Legal Publications- General	-	-	13	500	500
218.00 - Postage - General	-	1	-	200	200
230.00 - Contracted Services- General	-	15,301	20,183	27,200	50,555
246.00 - Repairs & Maintenance - Equipment	-	1,856	227	3,000	3,000
249.01 - Rents & Leases - Equipment Rental	-	312	-	-	-
252.00 - Dues & Subscriptions - General	-	8,106	5,749	9,266	8,966
256.00 - Insurance - Workers Compensation	-	119	121	179	164
256.01 - Insurance - Property & Liability	-	1,524	1,259	1,586	1,685
<b>02 - Contracted Services Total</b>	<b>-</b>	<b>30,042</b>	<b>29,049</b>	<b>46,291</b>	<b>68,410</b>

**General Fund Budget - Expenditure Detail**  
**Budget Year 2024**



	2021 Actual	2022 Actual	YTD FY23 (as of 02-09-23)	2023 Amended	2024 Proposed
<b>03 - Commodities</b>					
344.00 - Supplies & Materials Office Supplies	-	599	261	1,200	1,000
344.27 - Supplies & Materials Leadership Academy	-	1,535	194	5,500	3,000
<b>03 - Commodities Total</b>	-	<b>2,135</b>	<b>454</b>	<b>6,700</b>	<b>4,000</b>
<b>05 - Capital Outlay</b>					
459.00 - Capital Outlay Equip- Equipment	-	414	-	-	2,000
<b>05 - Capital Outlay Total</b>	-	<b>414</b>	-	-	<b>2,000</b>
<b>569 - Communications Total</b>	-	<b>157,860</b>	<b>160,120</b>	<b>292,388</b>	<b>308,167</b>
<b>699 - Contingencies</b>					
<b>04 - Contributions</b>					
568.00 - Other Contributions- Other	-	-	-	1,500,000	1,145,139
<b>04 - Contributions Total</b>	-	-	-	<b>1,500,000</b>	<b>1,145,139</b>
<b>699 - Contingencies Total</b>	-	-	-	<b>1,500,000</b>	<b>1,145,139</b>
<b>700 - Police Department</b>					
<b>01 - Personnel Services</b>					
103.00 - Salary & Wages - Employee	4,251,901	4,271,752	3,050,980	5,575,678	5,371,575
104.00 - FICA Tax - Social Security	26,954	30,201	21,449	38,183	36,082
104.01 - FICA Tax - Medicare	67,781	70,941	51,093	82,993	88,622
105.00 - Group Insurance - Employee Benefits	1,401,829	1,454,509	763,993	1,521,118	1,735,367
107.00 - Contribution to Pension Fund - Employee Pension	70,850	102,227	71,958	125,871	122,562
107.01 - Contribution to Pension Fund - Police & Fire Pension	1,158,547	1,233,680	1,314,699	1,315,000	1,401,900
108.00 - Overtime - General	510,207	705,032	536,936	500,000	675,000
<b>01 - Personnel Services Total</b>	<b>7,488,069</b>	<b>7,868,343</b>	<b>5,811,108</b>	<b>9,158,843</b>	<b>9,431,108</b>

**General Fund Budget - Expenditure Detail**  
**Budget Year 2024**



	2021 Actual	2022 Actual	YTD FY23 (as of 02-09-23)	2023 Amended	2024 Proposed
<b>02 - Contracted Services</b>					
211.01 - Telephone - Cellular Phone	15,916	13,395	7,745	13,380	13,080
212.00 - Printing - General	909	1,469	2,410	7,000	7,000
214.00 - Travel & Training - General	16,048	34,156	6,795	30,000	30,000
216.01 - Training & Education- Crime Prevent/Neighborhood Watch	204	6,000	-	10,000	10,000
217.00 - Advertising & Legal Publications- General	-	-	-	100	100
218.00 - Postage - General	1,815	1,601	1,354	2,100	2,100
225.00 - Laundry & Dry Cleaning - General	3,038	-	-	8,500	10,000
230.00 - Contracted Services- General	15,019	14,312	25,470	90,000	120,000
230.21 - Contracted Services- Towing Costs	2,462	1,995	567	1,500	1,500
232.00 - Bank Charges- General	1,411	1,581	212	-	-
233.01 - Contracted Services- Civic Promotions	-	180	-	-	-
246.00 - Repairs & Maintenance - Equipment	4,212	10,056	4,716	25,000	25,000
248.00 - Repairs & Maintenance- Autos & Trucks	76,075	78,448	-	-	-
249.01 - Rents & Leases - Equipment Rental	12,724	16,928	8,067	18,000	18,000
252.00 - Dues & Subscriptions - General	5,908	3,704	975	4,000	4,000
253.00 - Professional Services- General	15	-	-	3,500	3,500
256.00 - Insurance - Workers Compensation	76,189	66,151	48,167	71,193	66,181
256.01 - Insurance - Property & Liability	231,314	228,203	170,834	238,952	235,841
<b>02 - Contracted Services Total</b>	<b>463,257</b>	<b>478,178</b>	<b>277,312</b>	<b>523,225</b>	<b>546,302</b>
<b>03 - Commodities</b>					
233.00 - Investigation Expense - General	2,187	4,052	(22)	5,000	5,000
233.01 - Investigation Expense - Supplies	4,387	2,770	755	3,000	3,000
343.00 - Supplies & Materials - Automobile	111,830	155,807	80,553	180,000	165,000
344.00 - Supplies & Materials Office Supplies	12,182	15,386	11,260	19,000	19,000
344.01 - Supplies & Materials Operating Supplies	1,883	2,664	1,258	22,500	5,000
344.02 - Supplies & Materials Firearm Supplies	11,131	37,589	25,415	47,360	47,360

**General Fund Budget - Expenditure Detail**  
**Budget Year 2024**



	YTD FY23 (as of				
	2021 Actual	2022 Actual	02-09-23)	2023 Amended	2024 Proposed
344.03 - Supplies & Materials Photography Supplies	2,067	436	1,023	3,000	3,000
349.00 - Charges by Other Entities - Governmental	25,707	33,043	10,269	35,000	35,000
351.00 - Uniforms - General	37,778	41,024	21,742	81,976	81,976
<b>03 - Commodities Total</b>	<b>209,154</b>	<b>292,772</b>	<b>152,252</b>	<b>396,836</b>	<b>364,336</b>
<b>05 - Capital Outlay</b>					
459.00 - Capital Outlay Equip- Equipment	29,806	4,258	1,233	180,000	5,000
459.04 - Capital Outlay Equip- K-9 Equipment	3,868	5,511	594	5,000	5,000
<b>05 - Capital Outlay Total</b>	<b>33,674</b>	<b>9,770</b>	<b>1,827</b>	<b>185,000</b>	<b>10,000</b>
<b>06 - Grant Expenditures</b>					
459.02 - Capital Outlay Equip- Grant/Equip & Materials	26,711	48,689	15,439	60,000	60,000
<b>06 - Grant Expenditures Total</b>	<b>26,711</b>	<b>48,689</b>	<b>15,439</b>	<b>60,000</b>	<b>60,000</b>
<b>700 - Police Department Total</b>	<b>8,220,864</b>	<b>8,697,751</b>	<b>6,257,938</b>	<b>10,323,904</b>	<b>10,411,746</b>
<b>706 - Fire Department</b>					
<b>01 - Personnel Services</b>					
103.00 - Salary & Wages - Employee	3,469,451	3,391,489	2,353,798	3,848,544	3,927,124
104.00 - FICA Tax - Social Security	3,319	1,650	1,866	3,374	2,678
104.01 - FICA Tax - Medicare	54,624	55,056	36,837	63,084	62,602
105.00 - Group Insurance - Employee Benefits	1,138,565	1,025,629	561,681	946,970	1,078,189
107.00 - Contribution to Pension Fund - Employee Pension	6,438	8,455	6,398	11,392	9,096
107.01 - Contribution to Pension Fund - Police & Fire Pension	920,415	981,069	1,046,841	1,047,000	1,117,500
108.00 - Overtime - General	436,215	470,841	239,334	500,000	500,000
<b>01 - Personnel Services Total</b>	<b>6,029,028</b>	<b>5,934,188</b>	<b>4,246,755</b>	<b>6,420,364</b>	<b>6,697,189</b>
<b>02 - Contracted Services</b>					
211.01 - Telephone - Cellular Phone	15,874	9,850	2,100	20,000	3,600

**General Fund Budget - Expenditure Detail**  
**Budget Year 2024**



	YTD FY23 (as of				
	2021 Actual	2022 Actual	02-09-23)	2023 Amended	2024 Proposed
212.00 - Printing - General	1,125	532	-	1,000	1,000
213.01 - Utilities - Electric	20,557	22,307	11,229	25,000	25,000
213.02 - Utilities - Gas	9,391	9,426	6,548	14,000	14,000
213.03 - Utilities - Water	6,076	6,550	3,200	6,500	6,500
213.06 - Utilities - Storm Sewer	1,156	1,196	622	1,500	1,500
214.00 - Travel & Training - General	12,427	41,220	16,796	57,500	67,000
216.02 - Training & Education- Fire Prevention/Public Education	-	12,064	9,641	16,000	16,000
217.00 - Advertising & Legal Publications- General	-	-	-	500	500
218.00 - Postage - General	74	1,084	24	500	500
225.00 - Laundry & Dry Cleaning - General	11,750	11,525	-	12,000	12,500
228.00 - Freight - General	-	-	-	500	500
230.00 - Contracted Services- General	18,542	23,972	28,121	75,000	75,000
245.00 - Repairs & Maintenance Buildings & Grounds	11,615	14,880	15,709	25,000	25,000
246.00 - Repairs & Maintenance - Equipment	32,394	28,433	4,726	30,000	33,000
248.00 - Repairs & Maintenance- Autos & Trucks	102,947	104,623	83,030	110,500	115,000
249.01 - Rents & Leases - Equipment Rental	6,339	6,316	-	14,000	14,000
252.00 - Dues & Subscriptions - General	2,947	4,906	738	3,500	3,500
253.00 - Professional Services- General	1,235	327	-	2,000	2,000
256.00 - Insurance - Workers Compensation	49,799	58,441	30,847	44,025	42,989
256.01 - Insurance - Property & Liability	77,101	114,704	90,544	119,845	124,429
<b>02 - Contracted Services Total</b>	<b>381,349</b>	<b>472,359</b>	<b>303,875</b>	<b>578,870</b>	<b>583,518</b>
<b>03 - Commodities</b>					
343.00 - Supplies & Materials - Automobile	31,822	52,258	33,964	67,500	67,500
344.00 - Supplies & Materials Office Supplies	3,308	3,593	912	6,000	6,000
344.01 - Supplies & Materials Operating Supplies	15,028	16,625	7,658	19,000	20,000
344.08 - Supplies & Materials Janitorial Supplies	9,690	8,399	2,791	12,000	12,000
344.18 - Supplies & Materials Fire Supplies/Clothing	148,682	47,304	82,902	115,000	125,000
344.30 - Fire Marshall Supplies/Clothing	-	-	-	-	15,000

**General Fund Budget - Expenditure Detail**  
**Budget Year 2024**



	YTD FY23 (as of				
	2021 Actual	2022 Actual	02-09-23)	2023 Amended	2024 Proposed
349.02 - Charges by Other Entities - Hydrant Rental	58,320	63,660	32,929	58,000	66,000
351.00 - Uniforms - General	33,059	19,754	20,333	37,000	45,000
<b>03 - Commodities Total</b>	<b>299,909</b>	<b>211,593</b>	<b>181,488</b>	<b>314,500</b>	<b>356,500</b>
<b>05 - Capital Outlay</b>					
459.00 - Capital Outlay Equip- Equipment	4,058	-	-	-	5,000
<b>05 - Capital Outlay Total</b>	<b>4,058</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,000</b>
<b>06 - Grant Expenditures</b>					
459.02 - Capital Outlay Equip- Grant/Equip & Materials	-	-	-	9,300	-
<b>06 - Grant Expenditures Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,300</b>	<b>-</b>
<b>706 - Fire Department Total</b>	<b>6,714,343</b>	<b>6,618,140</b>	<b>4,732,118</b>	<b>7,323,034</b>	<b>7,642,208</b>
<b>707 - Animal Control</b>					
<b>02 - Contracted Services</b>					
230.00 - Contracted Services- General	25,348	26,108	-	26,892	26,892
<b>02 - Contracted Services Total</b>	<b>25,348</b>	<b>26,108</b>	<b>-</b>	<b>26,892</b>	<b>26,892</b>
<b>707 - Animal Control Total</b>	<b>25,348</b>	<b>26,108</b>	<b>-</b>	<b>26,892</b>	<b>26,892</b>
<b>750 - Street Department</b>					
<b>01 - Personnel Services</b>					
103.00 - Salary & Wages - Employee	1,350,525	1,359,468	938,789	1,550,016	1,522,060
104.00 - FICA Tax - Social Security	87,181	87,049	57,527	100,888	95,997
104.01 - FICA Tax - Medicare	20,389	20,358	13,454	23,605	23,625
105.00 - Group Insurance - Employee Benefits	558,766	577,590	301,764	546,027	569,961
107.00 - Contribution to Pension Fund - Employee Pension	214,803	270,883	184,863	304,536	306,244
108.00 - Overtime - General	84,677	70,088	11,236	30,000	30,000

**General Fund Budget - Expenditure Detail**  
**Budget Year 2024**



	2021 Actual	2022 Actual	YTD FY23 (as of 02-09-23)	2023 Amended	2024 Proposed
110.00 - Other Fringe Benefits- General	27	-	-	-	-
<b>01 - Personnel Services Total</b>	<b>2,316,368</b>	<b>2,385,436</b>	<b>1,507,632</b>	<b>2,555,072</b>	<b>2,547,887</b>
<b>02 - Contracted Services</b>					
211.01 - Telephone - Cellular Phone	3,142	3,800	2,345	3,300	4,020
213.04 - Utilities - Traffic Signals	-	33,574	18,855	29,000	30,000
213.05 - Utilities - Street Lighting	-	241,487	138,897	251,000	260,000
214.00 - Travel & Training - General	2,102	3,433	616	5,000	7,000
216.00 - Training & Education- General	474	-	-	6,300	5,000
217.00 - Advertising & Legal Publications- General	198	457	87	1,000	1,000
230.00 - Contracted Services- General	8,656	28,631	10,851	30,000	21,000
245.00 - Repairs & Maintenance Buildings & Grounds	15,125	15,761	8,986	15,000	15,000
246.00 - Repairs & Maintenance - Equipment	(68)	-	-	-	-
246.01 - Repairs & Maintenance - Street Light Maintenance	-	2,315	4,153	9,000	10,000
246.02 - Repairs & Maintenance - - Traffic Signal Maintenance	-	-	-	1,000	5,000
248.00 - Repairs & Maintenance- Autos & Trucks	73,082	93,385	-	-	-
249.01 - Rents & Leases - Equipment Rental	-	2,946	-	-	2,000
252.00 - Dues & Subscriptions - General	245	204	6,145	10,500	11,500
256.00 - Insurance - Workers Compensation	61,784	74,659	54,822	81,029	75,288
256.01 - Insurance - Property & Liability	58,775	59,704	45,441	60,413	62,007
256.02 - Insurance - Unemployment Compensation	430	-	-	-	-
349.04 - Charges by Other Entities - WV DMV/CDL Testing	-	-	-	500	2,000
<b>02 - Contracted Services Total</b>	<b>223,944</b>	<b>560,356</b>	<b>291,197</b>	<b>503,042</b>	<b>510,815</b>
<b>03 - Commodities</b>					
343.00 - Supplies & Materials - Automobile	82,933	127,417	95,694	150,000	150,000
344.00 - Supplies & Materials Office Supplies	2,891	2,980	2,858	5,000	5,000
344.06 - Supplies & Materials Litter Supplies	912	2,972	1,295	3,000	5,000
344.09 - Supplies & Materials Sidewalk Repair Materials	716	3,556	-	4,500	10,000

**General Fund Budget - Expenditure Detail**  
**Budget Year 2024**



	YTD FY23 (as of				
	2021 Actual	2022 Actual	02-09-23)	2023 Amended	2024 Proposed
344.11 - Supplies & Materials Guard Rails	-	-	-	2,000	2,000
344.12 - Supplies & Materials Small Tools/Equipment	10,694	15,122	9,076	16,500	15,000
344.13 - Supplies & Materials Salt - Snow Removal	7,035	7,056	3,528	15,000	15,000
344.17 - Supplies & Materials Construction Supplies	552	8,964	2,623	8,000	10,000
351.00 - Uniforms - General	7,439	3,525	12,125	15,000	11,000
351.01 - Uniforms - Safety Equipment	11,156	14,698	7,306	14,400	15,000
<b>03 - Commodities Total</b>	<b>124,328</b>	<b>186,290</b>	<b>134,504</b>	<b>233,400</b>	<b>238,000</b>
<b>05 - Capital Outlay</b>					
459.00 - Capital Outlay Equip- Equipment	-	11,745	2,600	15,600	-
<b>05 - Capital Outlay Total</b>	<b>-</b>	<b>11,745</b>	<b>2,600</b>	<b>15,600</b>	<b>-</b>
<b>750 - Street Department Total</b>	<b>2,664,640</b>	<b>3,143,828</b>	<b>1,935,934</b>	<b>3,307,114</b>	<b>3,296,702</b>
<b>752 - Signs &amp; Signals</b>					
<b>01 - Personnel Services</b>					
103.00 - Salary & Wages - Employee	159,623	-	-	-	-
104.00 - FICA Tax - Social Security	10,446	-	-	-	-
104.01 - FICA Tax - Medicare	2,443	-	-	-	-
105.00 - Group Insurance - Employee Benefits	79,573	-	-	-	-
107.00 - Contribution to Pension Fund - Employee Pension	26,429	-	-	-	-
108.00 - Overtime - General	11,081	-	-	-	-
<b>01 - Personnel Services Total</b>	<b>289,595</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>02 - Contracted Services</b>					
211.01 - Telephone - Cellular Phone	720	-	-	-	-
213.04 - Utilities - Traffic Signals	37,236	3,535	-	-	-
213.05 - Utilities - Street Lighting	281,480	42,103	-	-	-
245.00 - Repairs & Maintenance Buildings & Grounds	1,826	-	-	-	-

**General Fund Budget - Expenditure Detail**  
**Budget Year 2024**



	2021 Actual	2022 Actual	YTD FY23 (as of 02-09-23)	2023 Amended	2024 Proposed
246.01 - Repairs & Maintenance - Street Light Maintenance	892	-	-	-	-
248.00 - Repairs & Maintenance- Autos & Trucks	1,496	75	-	-	-
256.00 - Insurance - Workers Compensation	7,214	-	-	-	-
256.01 - Insurance - Property & Liability	10,205	-	-	-	-
256.02 - Insurance - Unemployment Compensation	(0)	-	-	-	-
<b>02 - Contracted Services Total</b>	<b>341,070</b>	<b>45,713</b>	-	-	-
<b>03 - Commodities</b>					
343.00 - Supplies & Materials - Automobile	5,515	-	-	-	-
344.12 - Supplies & Materials Small Tools/Equipment	2,471	188	-	-	-
344.15 - Supplies & Materials Marking Paint Supplies	(70)	-	-	-	-
351.00 - Uniforms - General	403	-	-	-	-
<b>03 - Commodities Total</b>	<b>8,319</b>	<b>188</b>	-	-	-
<b>05 - Capital Outlay</b>					
459.00 - Capital Outlay Equip- Equipment	-	479	-	-	-
<b>05 - Capital Outlay Total</b>	<b>-</b>	<b>479</b>	-	-	-
<b>752 - Signs &amp; Signals Total</b>	<b>638,984</b>	<b>46,380</b>	-	-	-
<b>754 - Equipment Maintenance</b>					
<b>01 - Personnel Services</b>					
103.00 - Salary & Wages - Employee	328,349	324,155	221,905	352,390	341,768
104.00 - FICA Tax - Social Security	22,011	21,146	13,825	23,117	22,068
104.01 - FICA Tax - Medicare	5,148	4,945	3,233	5,410	5,217
105.00 - Group Insurance - Employee Benefits	161,736	151,260	85,573	134,476	153,741
107.00 - Contribution to Pension Fund - Employee Pension	55,079	69,558	47,251	76,788	71,799
108.00 - Overtime - General	26,549	14,191	5,400	15,000	15,000
<b>01 - Personnel Services Total</b>	<b>598,870</b>	<b>585,254</b>	<b>377,187</b>	<b>607,181</b>	<b>609,592</b>

**General Fund Budget - Expenditure Detail**  
**Budget Year 2024**



	2021 Actual	2022 Actual	YTD FY23 (as of 02-09-23)	2023 Amended	2024 Proposed
<b>02 - Contracted Services</b>					
211.01 - Telephone - Cellular Phone	720	720	420	720	720
228.00 - Freight - General	-	-	57	320	320
230.00 - Contracted Services- General	10,950	265	2,650	26,380	25,780
246.00 - Repairs & Maintenance - Equipment	707	760	-	2,500	2,500
248.420 - Repairs & Maintenance- Autos & Trucks-Engineering	-	-	296	1,000	1,000
248.436 - Repairs & Maintenance- Autos & Trucks-Code Enforcement	-	-	2,900	9,000	9,000
248.437 - Repairs & Maintenance- Autos & Trucks-Planning	-	-	25	150	150
248.440 - Repairs & Maintenance- Autos & Trucks-Facilities	-	-	1,588	10,000	10,000
248.700 - Repairs & Maintenance- Autos & Trucks-Police	-	-	33,033	90,000	90,000
248.706 - Repairs & Maintenance- Autos & Trucks-Fire	-	-	2,654	5,000	20,000
248.750 - Repairs & Maintenance- Autos & Trucks-Street	-	-	58,358	92,000	100,000
248.906 - Repairs & Maintenance- Autos & Trucks-Arts & Culture	-	-	-	-	1,000
248.950 - Repairs & Maintenance- Autos & Trucks-Urban Landscape	-	-	337	1,500	1,500
256.00 - Insurance - Workers Compensation	3,669	2,666	2,543	3,758	3,492
256.01 - Insurance - Property & Liability	4,889	25,297	8,174	10,954	11,232
<b>02 - Contracted Services Total</b>	<b>20,936</b>	<b>29,708</b>	<b>113,036</b>	<b>253,282</b>	<b>276,694</b>
<b>03 - Commodities</b>					
344.01 - Supplies & Materials Operating Supplies	-	96	474	500	2,500
344.05 - Supplies & Materials Mechanic/Garage Supplies	20,448	22,731	13,447	20,500	22,500
344.08 - Supplies & Materials Janitorial Supplies	554	1,922	693	3,500	3,500
344.19 - Supplies & Materials Tool Allowance	5,900	5,800	2,800	6,000	6,000
347.02 - Purchases for Inventory - Inventory Clearing/Fuel	(25,140)	(37,602)	(35,827)	-	-
351.00 - Uniforms - General	679	2,443	1,389	2,500	2,500
<b>03 - Commodities Total</b>	<b>2,441</b>	<b>(4,610)</b>	<b>(17,025)</b>	<b>33,000</b>	<b>37,000</b>
<b>754 - Equipment Maintenance Total</b>	<b>622,247</b>	<b>610,353</b>	<b>473,198</b>	<b>893,463</b>	<b>923,286</b>

**General Fund Budget - Expenditure Detail**  
**Budget Year 2024**



	2021 Actual	2022 Actual	YTD FY23 (as of 02-09-23)	2023 Amended	2024 Proposed
<b>800 - Garbage Department</b>					
<b>02 - Contracted Services</b>					
230.00 - Contracted Services- General	1,493,016	1,598,198	827,800	1,550,000	1,720,000
230.009 - Contracted Services- MUB (Morgantown Utility Board)	72,925	72,925	-	80,000	80,000
<b>02 - Contracted Services Total</b>	<b>1,565,941</b>	<b>1,671,124</b>	<b>827,800</b>	<b>1,630,000</b>	<b>1,800,000</b>
<b>800 - Garbage Department Total</b>	<b>1,565,941</b>	<b>1,671,124</b>	<b>827,800</b>	<b>1,630,000</b>	<b>1,800,000</b>
<b>802 - Recycling</b>					
<b>02 - Contracted Services</b>					
212.00 - Printing - General	6,164	-	-	-	-
214.00 - Travel & Training - General	-	-	1,658	-	-
217.00 - Advertising & Legal Publications- General	43	1,360	1,884	-	-
217.02 - Advertising & Legal Publications- REAP CED Grant	-	-	200	-	-
230.00 - Contracted Services- General	-	8,943	4,475	-	-
230.36 - Contracted Services- REAP CED Grant	-	399	2,500	-	-
<b>02 - Contracted Services Total</b>	<b>6,206</b>	<b>10,701</b>	<b>10,717</b>	-	-
<b>03 - Commodities</b>					
344.00 - Supplies & Materials Office Supplies	18	-	-	-	-
344.01 - Supplies & Materials Operating Supplies	-	4,893	130	-	-
<b>03 - Commodities Total</b>	<b>18</b>	<b>4,893</b>	<b>130</b>	-	-
<b>04 - Contributions</b>					
568.00 - Other Contributions- Other	2,400	-	-	-	-
<b>04 - Contributions Total</b>	<b>2,400</b>	-	-	-	-
<b>802 - Recycling Total</b>	<b>8,624</b>	<b>15,595</b>	<b>10,847</b>	-	-

**General Fund Budget - Expenditure Detail**  
**Budget Year 2024**



	2021 Actual	2022 Actual	YTD FY23 (as of 02-09-23)	2023 Amended	2024 Proposed
<b>950 - Urban Landscape</b>					
<b>01 - Personnel Services</b>					
103.00 - Salary & Wages - Employee	145,471	153,614	79,964	183,418	184,072
104.00 - FICA Tax - Social Security	8,872	9,383	4,870	11,460	11,390
104.01 - FICA Tax - Medicare	2,075	2,194	1,139	2,683	2,703
105.00 - Group Insurance - Employee Benefits	38,389	37,209	18,723	32,711	56,457
107.00 - Contribution to Pension Fund - Employee Pension	22,638	31,582	16,422	36,074	35,570
108.00 - Overtime - General	-	-	-	500	-
<b>01 - Personnel Services Total</b>	<b>217,444</b>	<b>233,982</b>	<b>121,118</b>	<b>266,846</b>	<b>290,193</b>
<b>02 - Contracted Services</b>					
211.01 - Telephone - Cellular Phone	1,151	1,440	630	1,440	1,080
214.00 - Travel & Training - General	325	210	-	1,000	2,000
230.00 - Contracted Services- General	5,628	2,657	8,696	21,200	11,000
248.00 - Repairs & Maintenance- Autos & Trucks	3,455	1,250	-	-	-
249.01 - Rents & Leases - Equipment Rental	248	228	-	300	300
252.00 - Dues & Subscriptions - General	35	223	35	550	750
253.00 - Professional Services- General	-	5,186	125	15,000	6,000
256.00 - Insurance - Workers Compensation	2,893	2,150	1,761	2,603	2,423
256.01 - Insurance - Property & Liability	3,616	5,039	3,924	5,269	5,395
<b>02 - Contracted Services Total</b>	<b>17,351</b>	<b>18,382</b>	<b>15,172</b>	<b>47,362</b>	<b>28,948</b>
<b>03 - Commodities</b>					
343.00 - Supplies & Materials - Automobile	3,170	5,691	2,693	5,000	6,000
344.00 - Supplies & Materials Office Supplies	101	292	206	300	500
344.01 - Supplies & Materials Operating Supplies	10,021	7,258	4,497	12,000	15,000
344.24 - Supplies & Materials Tree & Plant	-	12,945	1,881	20,000	20,000
<b>03 - Commodities Total</b>	<b>13,293</b>	<b>26,186</b>	<b>9,277</b>	<b>37,300</b>	<b>41,500</b>

**General Fund Budget - Expenditure Detail**  
**Budget Year 2024**



	2021 Actual	2022 Actual	YTD FY23 (as of 02-09-23)	2023 Amended	2024 Proposed
<b>950 - Urban Landscape Total</b>	<b>248,088</b>	<b>278,549</b>	<b>145,566</b>	<b>351,508</b>	<b>360,641</b>
<b>Grand Total</b>	<b>\$ 42,495,335</b>	<b>\$ 39,981,187</b>	<b>\$ 21,894,368</b>	<b>\$ 42,862,472</b>	<b>\$ 43,166,508</b>

# NORTH CENTRAL WEST VIRGINIA

## ECONOMIC OUTLOOK 2023-2027



### **North Central West Virginia Economic Outlook**

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## Executive Summary

North Central West Virginia has been one of a few economic regions in state to record steady economic growth over the past decade, but the area experienced notable ups-and-downs over the past few years. The region experienced significant job losses and a nearly equal-sized recovery in payrolls during the COVID-19 pandemic, while also seeing the loss of a major manufacturer in Mylan. This report presents a detailed discussion of North Central West Virginia's economy along with a forecast of regional conditions. Several key facts behind the recent economic performance of North Central West Virginia are as follows:

- **North Central West Virginia managed to add 9,000 jobs between 2010 and 2019**, easily outperforming the state's overall employment performance during this period.
- **The region's recovery from the COVID-19 recession has lagged slightly behind that of the state.** Overall, regional payroll employment is at nearly 99 percent of its pre-pandemic level.
- **Among the region's four counties, only Preston County has reached pre-pandemic levels of employment but Monongalia County trails this mark by a very small margin.** Marion County has had the weakest recovery overall.
- **Natural gas output in the region has grown rapidly over the past several years and should continue to another healthy increase in withdrawals during 2022.**
- **Regional coal production has trended lower over the past several years and will decline during the outlook period as domestic steam coal demand weakens.**
- **Unemployment in the region has fallen rapidly after spiking to nearly 14 percent during the COVID-19 recession, hitting a record low of 2.8 percent in mid-2022.**
- **Labor force participation is higher in the area compared to the balance of West Virginia.** While the region does lag the overall national average, workforce participation for several age groups is well above average.
- **Per capita personal income growth in North Central WV has lagged state and national averages since 2013.** Harrison and Monongalia counties rank among the top seven in terms of per capita income levels.
- **Regional demographic trends are also favorable. The number of residents in the area has increased by 25,000 since 2000.** The area's population is younger and more highly educated versus statewide norms.

Our forecast calls for North Central to continue its recovery from the COVID-19 recession. However, the region will see increased uncertainty over the next year or so due to broader macroeconomic conditions. Growth will surpass state and national averages over the outlook period. Key aspects of our forecast are as follows:

- **We expect employment to grow at an annual rate of 0.6 percent per year in North Central WV.** This rate is higher than expected growth for West Virginia overall (0.3 percent) and the national rate of 0.4 percent.
- **Monongalia County will likely see the fastest rate of job growth in the region, especially between 2023 and 2025.** Harrison and Marion counties are also expected to grow faster than the statewide average.
- **Services sectors most affected by the pandemic will enjoy the fastest rates of job growth as a group.** The region's healthcare industry will remain a key foundation of growth, led by WVU Medicine.
- **However, manufacturing is expected to grow at the fastest rate during the outlook. Recent development announcements suggest the jobs lost in the sector by Mylan's departure could be recovered by 2024.**
- **Unemployment is expected to remain low in coming years and should remain appreciably 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 1.7 percent between 2022 and 2027,** roughly on par with statewide and national growth.
- **The region's population is expected to decline slightly over the forecast horizon,** though Monongalia County will record population gains.

## Recent Economic Performance

North Central West Virginia<sup>1</sup> has been one of the state’s healthiest economic regions over the long term. Over the past few years, the four-county area has had to deal with not only the economic fallout caused by the COVID-19 pandemic, but also the loss of the state’s only pharmaceuticals manufacturing facility following the closure of Mylan’s plant in Morgantown in early-2022.

While its relatively diverse economic base can typically buffer it from major macroeconomic shocks, or at least alleviate their overall impacts, the magnitude of the COVID-19 recession was so substantial and encompassing that it caused the North Central region to suffer its sharpest decline in economic activity on record. Overall, total regional payrolls plunged by roughly 18,000 between February and April 2020.

The region’s recovery has lagged the statewide average over the past two years or so, but again the Mylan plant closure was a significant contributing factor to this as the facility employed nearly 1,400 people. The emergence of the Delta and Omicron variants at different points in 2021 also impeded the area’s recovery pace, as rising infections and hospitalizations placed significant strain directly on the area’s healthcare sector and helped to exacerbate labor shortages across several sectors as workers were infected or quarantined due to close contact exposure to the virus. Despite these hurdles, area employers have added 17,000 jobs over the course of the recovery through late-summer 2022, putting the region’s total employment at nearly 99 percent of its pre-pandemic level.

**PERFORMANCE BY COUNTY** Monongalia County represents the North Central region’s primary economic engine. To that point, West Virginia University is the linchpin of the county’s economy thanks in part to the presence of 30 thousand students, faculty, and staff on the Morgantown campus. WVU has generated growth opportunities for the region’s economy thanks to numerous new

construction and renovation projects across the university’s three campuses, not to mention the creation of spillover effects created by on-campus research and outreach activities by faculty and staff.

WVU Medicine’s expanding campus at JW Ruby Memorial Hospital, and via its network growth throughout the state, has bolstered the region’s economy, particularly with the recent opening of the state-of-the-art children’s hospital that adds more than 150 pediatric beds and large numbers of new medical staff to operate the facility. Moreover, the

Figure 1: Total Employment

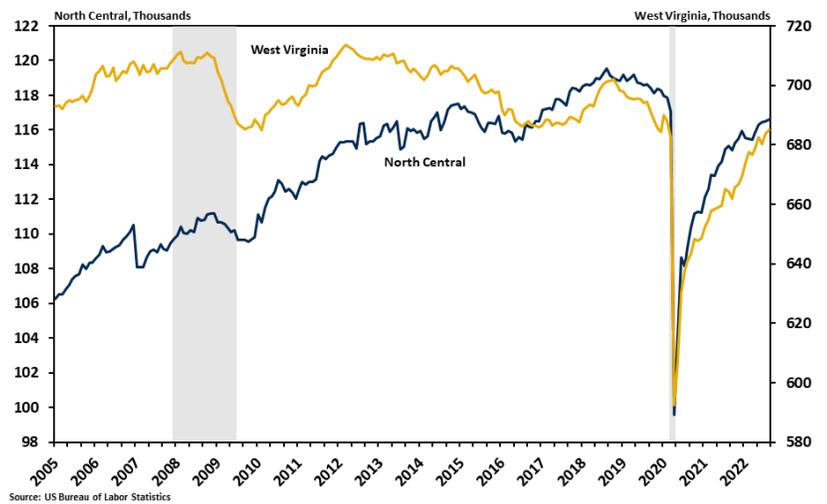
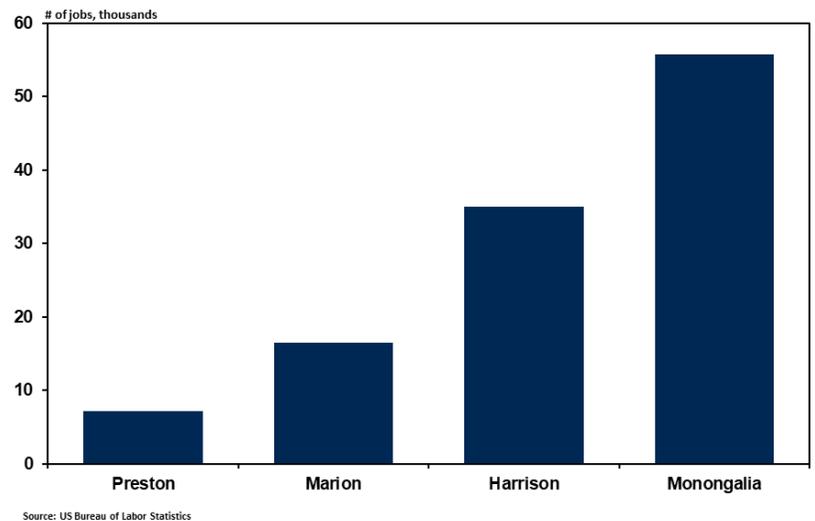
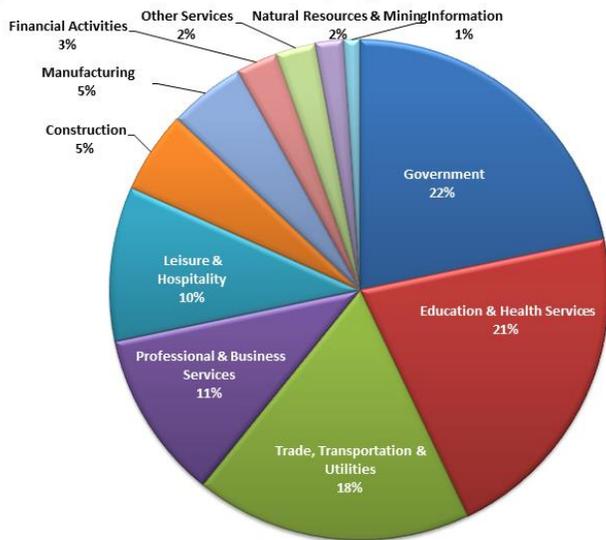


Figure 2: Total Employment by County (2021)



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

**Figure 3: North Central Employment Distribution by Sector**



Source: US Bureau of Labor Statistics; 2021 data.

new children’s hospital has created opportunities for pediatric research as well as providing specialty pediatric care services to West Virginia residents that was only available at major hospitals in neighboring states.

Aside from the much-discussed economic fallout and volatility caused by the pandemic, Viatrix’ closure of the Mylan oral dose manufacturing facility in Morgantown has also had a major negative impact on the county’s performance over the past year or so. Even though the plant was ultimately shuttered in early-2022, the facility had endured a succession of setbacks over the previous several years, e.g., several large-scale layoff events, restructuring of IT operations and multiple violations assessed by the FDA. In all, the plant’s payroll levels had declined from nearly 2,000 in the mid- to late-2010s down to zero in early-2022 when the facility closed at the beginning of this year. On a positive note, the plant’s ownership was shifted over to WVU and new companies have announced their intentions to lease portions of the facility for their own operations.

Even with all the turmoil caused by the pandemic and the negative shock caused by Mylan’s closure, Monongalia County has shown significant resilience over the past two years and has managed to recover at an above average rate over the past two years or so. Indeed, after payrolls in the county fell by 9,000 during the COVID-19 recession, employment has bounced back to the point that it is only a few tenths of one percentage point away from reaching pre-pandemic levels.

Although Monongalia County experienced the largest absolute number of job losses during the COVID-19 recession, Harrison County has endured the most economic volatility over the past several years, including a period prior to the pandemic. For example, construction activity on several natural pipeline projects in the surrounding region (Mountain Valley, Atlantic Coast, Goff, and Mountaineer Xpress) added thousands of construction and engineering services jobs between 2017 and 2019. Of course, these jobs have vanished from employment data as the projects have been completed or delayed/canceled, as is the case with the Mountain Valley and Atlantic Coast pipelines.

In terms of the county’s losses during the COVID-19 recession, Harrison County payrolls plunged by nearly 5,000 during the initial phase of the pandemic. In the subsequent two years or so, employment in the county has rebounded by more than 4,000 as of the second quarter of 2022. Overall, employment has reached approximately 98.6 percent of its pre-pandemic level, lagging the statewide pandemic recovery by a small margin. Even as the lingering effects of the pandemic weighed on activity for several service-providing sectors, other sectors buoyed Harrison County’s economy during the pandemic. Indeed, regional aerospace manufacturing and service operations have expanded at the North Central WV Airport, including recent moves by the airport to add new commercial flight destinations for travelers and the decision by Mitsubishi Heavy Industries to add hangar space. Furthermore, the continued build-out of Charles Pointe and White Oaks, plus further personnel additions at the FBI’s Criminal Justice Information Services (CJIS) facility have bolstered the area’s economy.

Marion County’s economy suffered the largest percentage declines in employment during the recession, as employers eliminated 20 percent (or ~3,000) jobs between February and April 2020. Unfortunately, these losses came on the heels of a protracted downward trend in employment within the county that stretched back to the early 2010s. Furthermore, Marion County has seen the weakest rebound in economic activity to date from the COVID-19 recession, as employment has increased to just over 95 percent of its pre-pandemic level. On a positive note, the county’s economy did receive a shot in the arm with WVU Medicine’s decision to purchase Fairmont

Medical Center and subsequent \$110 million renovation of the hospital facilities that was completed during summer 2022. Also, major highway construction projects and several commercial and residential developments along the I-79 corridor have helped to lift activity as well. Finally, Preston County, which is the most rural in the North Central region, has seen employment recover to the point that it is on par with pre-pandemic levels.

**PUBLIC SECTOR** The public sector is a major feature of North Central West Virginia's economic landscape. In addition to the presence of 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. The federal arm of the public sector has been especially supportive to regional growth in recent years, due in large part to personnel and program investments at the FBI's facility in recent years.

The COVID-19 pandemic has weighed on public sector payrolls, particularly at the state and local government levels. While the federal government stepped in with significant amounts of assistance via fiscal and monetary policy support mechanisms, state, county, and municipal payrolls are still appreciably below pre-pandemic levels. Even as state coffers are seeing record-setting surpluses and local governments have experienced a strong improvement in fiscal conditions, most of this windfall can be traced back to direct federal assistance, via the CARES Act and ARPA in 2020 and 2021.

Many state and local governments have had to focus on meeting the expenditure guidelines of programs created because of these federal policies spend the funds before they expire. Furthermore, given the rapid increase in interest rates and persistent inflationary pressures affecting the broader economy, many state and local government-related organizations, including WVU, remain under hiring freezes or limited hiring policies to minimize future operational budgets and raise the risk of potential credit rating reductions.

**HEALTHCARE** Healthcare services represents a major linchpin to the North Central Region's economy. J.W. Ruby Memorial Hospital, the Monongalia Health System, and

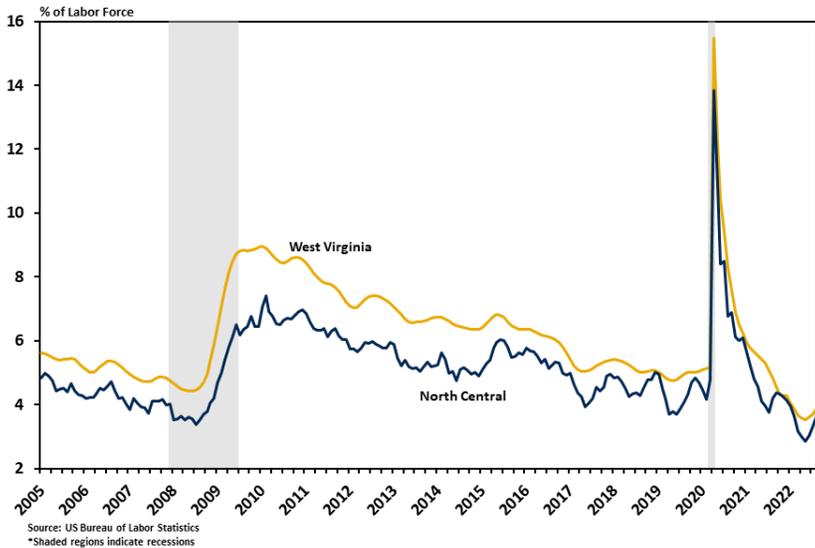
other healthcare facilities employ nearly 15,000 people in Monongalia County alone. Moreover, while WVU Medicine has expanded its footprint statewide via mergers and management agreement ventures with other healthcare providers across the state, it has also aggressively expanded operations more locally, including the new 114-bed Southeast tower at Ruby Memorial and the Outpatient Center at University Town Centre.

In addition, the WVU Medicine Children's Hospital was recently opened and will provide the region and state with a new point of strength thanks to not only the addition of new pediatric physicians and support personnel, but also pediatric health researchers. This will enable the facility to foster new pediatric health care research capabilities and provide core and advanced pediatric care to West Virginia residents that was once only available in larger metro areas outside of the state, such as Cleveland, Pittsburgh, Baltimore, or Charlotte.

**CONSTRUCTION** North Central West Virginia has been home to a significant amount of construction activity in recent years. Prior to the pandemic, the massive levels of development in midstream natural gas infrastructure accounted for a sizable chunk of the sector's activity and even boosted overall employment in the region by an appreciable amount. Indeed, projects such as the Mountaineer Xpress, Goff Connector, Hammerhead, and other pipeline projects have significantly increased the natural gas throughput capacity by several billions of cubic feet per day. As mentioned above, the Atlantic Coast Pipeline was canceled in mid-2020 due to significant cost overruns and fears that additional litigation and regulatory review would delay the product for at least several more years. While the MVP project remains delayed due to similar reasons, the possibility of a future restart remains possible due to a political compromise between Senator Joe Manchin and other Democratic lawmakers to pass the Inflation Reduction Act.

Commercial, residential, and public infrastructure projects have also been a key driver of construction activity in the four-county area over the past few years. The build-up in developments such as University Town Centre, WestRidge, Charles Pointe, White Oaks, and others along the I-79/I-68 corridor have provided major boosts to industrial, commercial, and even residential construction activity. At the same time, major highway infrastructure developments have emerged as a key source of activity for

**Figure 4: Unemployment Rate**



trend for much of the last decade or so. After reaching nearly 16 million tons in that year, tonnage fell to 8.4 million tons in 2021. Steam coal shipments from area mines have fallen off rapidly in recent years as electricity generation from coal-fired power plants has waned in response to heightening competition from natural gas and renewables. Furthermore, the Blacksville No 2 mine in Monongalia County ended operations in late-summer 2021. As a result, coal output through the first half of 2022 is down by more than one-third compared to the same period in 2021 and is on pace to fall to the historically low levels of mined tonnage seen during 2020.

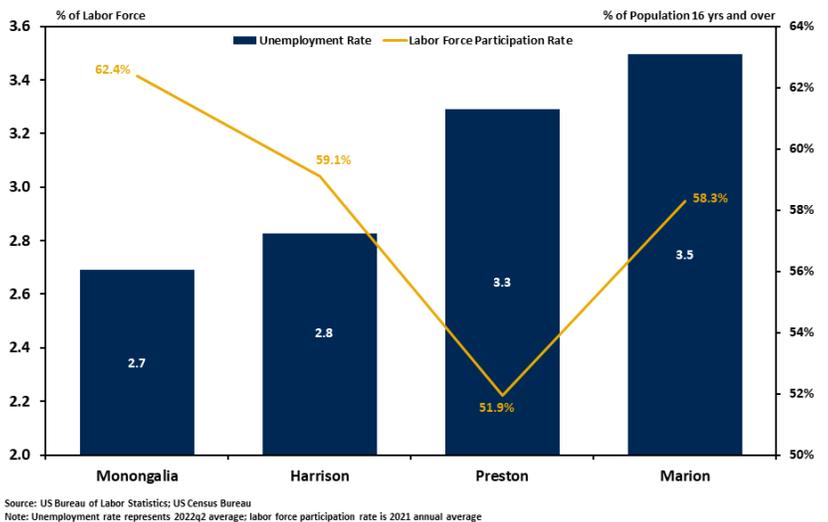
**UNEMPLOYMENT** North Central West Virginia consistently has an unemployment rate that comes in well below the statewide average. Prior to the pandemic, the four-county region’s jobless rate had been below five percent since late-2016. The regional unemployment rate did surge to nearly 14 percent during the COVID-19 recession but was cut by more than half by the end of 2020 as the economic recovery took hold. Layoffs associated with the Mylan closure and a surge in COVID-19 infections and hospitalizations due to the emergence of the Delta variant also caused an upturn in unemployment rate during the last several months of 2021. Since then, however, reflecting the same general trend of extreme labor market tightness that has occurred nationally and within parts of West Virginia, the regional jobless rate reached a new all-time low of 2.8 percent in mid-2022. The rate has edged higher in recent months, but

the sector as well, including projects such as the I-79 widening through Marion County and the Mileground Rd expansion in Monongalia County. In addition, construction of Mountain Top Beverage’s production facility at the Morgantown Industrial Park could foster additional infrastructure investment in the region, specifically a new exit ramp on I-79 between Westover and Star City. The new exit would enable suppliers and other logistics operations to directly access the park rather than use more circuitous routes through municipalities.

**ENERGY** The natural resources and mining sector accounts for roughly 2 percent of regional payrolls but cyclical and structural changes in energy production have had substantial impacts on the North Central region’s economy. Harrison County has consistently ranked among the state’s top five natural gas-producing counties for many years, but gas drilling and activity have increased measurably in Monongalia and Marion counties during the past five years or so. Preliminary data through the first half of 2022 indicate withdrawal volumes in these three counties increased nearly 20 percent overall, with 190 billion cubic feet of natural gas withdrawn from horizontally drilled wells during the first six months of this year.

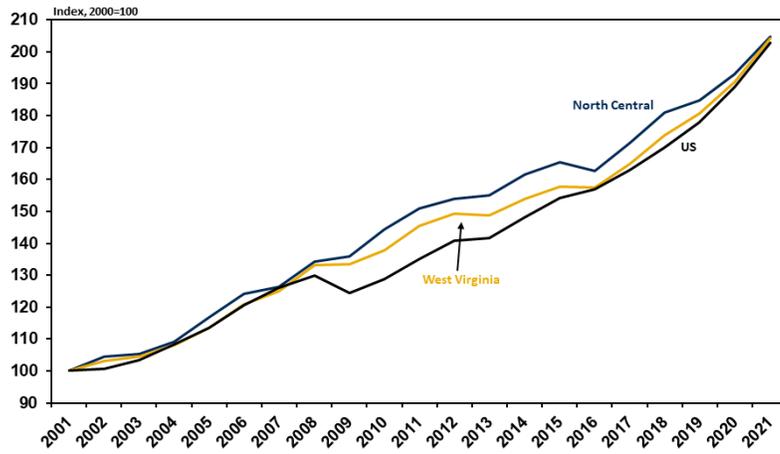
In addition to the increased proliferation of natural gas production, the North Central region still contains a sizable presence of coal mine activity. Unfortunately, the four-county area’s coal output has experienced a large downward

**Figure 5: Unemployment and Labor Force Participation by County**



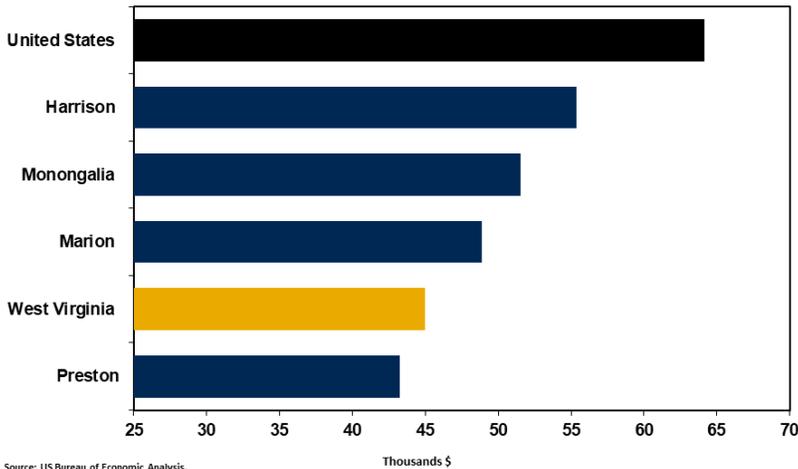
Source: US Bureau of Labor Statistics; US Census Bureau  
 Note: Unemployment rate represents 2022Q2 average; labor force participation rate is 2021 annual average

**Figure 6: Per Capita Personal Income**



Source: US Bureau of Economic Analysis  
 \*Note: The 2021 figure for North Central is an estimate.

**Figure 7: Per Capita Personal Income by Area (2021)**



Source: US Bureau of Economic Analysis.  
 \*Note: The 2021 figure for counties is a preliminary estimate

remains lower than at any point ever recorded other than mid-2008.

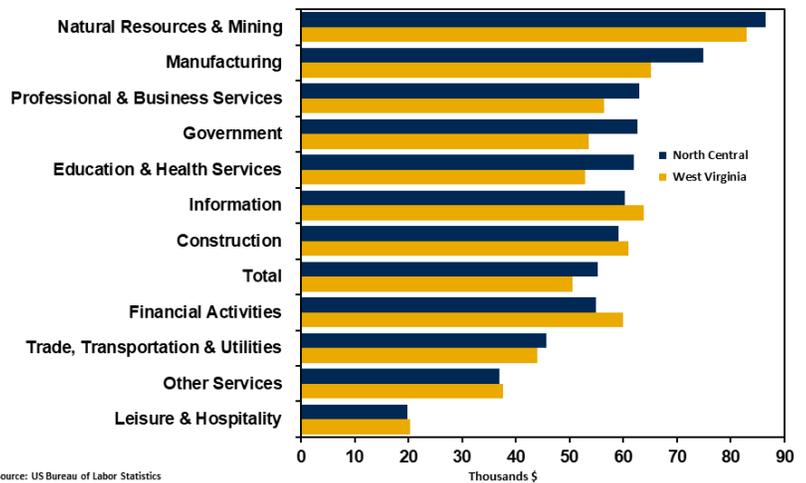
Among the four counties, Monongalia possesses the lowest rate in the region at 2.7 percent as of the second quarter of 2022, followed by Harrison County at 2.9 percent. Marion County typically has the region’s highest rate of unemployment, and while that has remained true for as of the second quarter of 2022, it is also incredibly low at just 3.5 percent. Preliminary data for the third quarter of 2022 suggest the area has experienced an increase in the jobless rate, as has been the case both statewide and nationally; however, barring any unexpected changes, the overall area’s unemployment rate will hold in the low- to mid-3-percent range.

Workforce participation tends to exceed statewide averages in North Central West Virginia. Prior to the pandemic, the four-county area’s labor force increased by more than 7,000 between mid-2016 and late-2019—compared to significant declines for the balance of the state. In early-2020, the region experienced a massive loss of nearly 10,000 residents leaving the labor force during the early days of the pandemic. Also, the area saw notable periods of little to no growth in the labor force that generally coincided with surges in COVID-19 infections and hospitalizations. Despite these slow periods of labor force growth, however, the North Central’s workforce recently surpassed its pre-pandemic level.

Among the region’s four counties, Monongalia County is one of only a few counties in the entire state to have a workforce participation rate that surpasses the national average, albeit by the slightest of margins. Preston County has the region’s lowest participation rate at roughly 52 percent. However, among the prime working age (25-54 yrs), counties in the region compare well to the national average with roughly 80 percent of residents in this cohort working or looking for work.

**INCOME** Per capita personal income (not adjusted for inflation) in the North Central West Virginia Region was estimated at \$51,100 during calendar year 2021. This marked a 6.1 percent rate of growth in average income levels from 2020 and a 36

**Figure 8: Average Annual Salary by Major Sector (2021)**



Source: US Bureau of Labor Statistics

percent increase over the past decade. Regional income growth during 2020 and 2021 were driven to a great extent by transfer payments as the federal government provided trillions in dollars of pandemic relief to US households via the CARES Act and ARPA. Wage growth did accelerate noticeably in 2021 as labor markets tightened within the region as well as nationally.

Harrison County had the highest per capita income of all four counties in the region at approximately \$54,400 in 2021, followed by Monongalia, where residents earned more than \$51,500 on average. The region’s diverse mix of high-wage industries does make income growth somewhat less volatile, but per capita income is weighed on to some extent by the presence of tens of thousands of college students at WVU, Fairmont State and smaller institutions.

**POPULATION** Although many economic regions in West Virginia have suffered sustained population losses, North Central West Virginia has tended to see gains in the number of residents, adding roughly 25,000 people overall since 2000. The region’s population has declined slightly over the past several years, due in part to falling international student enrollment at higher education institutions such as WVU. Furthermore, the COVID-19 pandemic did generate a measurable increase in deaths across the state in 2020 and 2021, including the four-county region. Finally, though not as pronounced as some of West Virginia’s economic regions, the opioid epidemic

has affected the North Central region as well, generating an uptick in deaths and health problems among certain age groups.

**DEMOGRAPHICS** Many of North Central West Virginia’s underlying demographics offer a noticeable contrast to the rest of the state. However, many of these differences are driven in large part by Monongalia County, since the region’s other three counties resemble the state by most demographic measures. For example, while the region’s overall median age is 38.5 years, the presence of West Virginia University causes nearly 40 percent of Monongalia County’s population to come in under the age of 25 and make the area’s overall age distribution appear demonstrably younger.

Finally, rates of educational attainment for the region are noticeably higher versus other parts of the state as nearly 30 percent of residents aged 25 and older possess a college degree, more than 8 percentage points above the statewide figure. Unsurprisingly, Monongalia County contains the state’s highest concentration of college graduates and is the only county in the state to exceed the national average, as more than 41 percent of residents 25 years and older hold bachelor’s degree or higher.

**Figure 9: Summary Population Profiles**

	North Central	West Virginia	United States
<b>Total Population (2021)</b>	<b>261,904</b>	<b>1,782,959</b>	<b>331,893,745</b>
<b>% Population Under 18 (2021)</b>	<b>18.6%</b>	<b>20.1%</b>	<b>22.2%</b>
<b>% Population 65 Years + (2021)</b>	<b>17.4%</b>	<b>20.7%</b>	<b>16.8%</b>
<b>Population with Less than High School Diploma (2020, 25 yrs. +)</b>	<b>9.7%</b>	<b>12.4%</b>	<b>11.5%</b>
<b>Population with High School Diploma, No College (2020, 25 yrs. +)</b>	<b>36.4%</b>	<b>40.0%</b>	<b>26.7%</b>
<b>Population with Some College (2020, 25 yrs. +)</b>	<b>24.1%</b>	<b>26.3%</b>	<b>28.9%</b>
<b>Population with Bachelor’s Degree or Higher (2020, 25 yrs.+)</b>	<b>29.8%</b>	<b>21.3%</b>	<b>32.9%</b>
<b>Median Age (2021)</b>	<b>38.5</b>	<b>42.8</b>	<b>38.8</b>
<b>Mean Household Income (2020)</b>	<b>\$73,919</b>	<b>\$65,332</b>	<b>\$91,547</b>
<b>Average Household Size (2020)</b>	<b>2.36</b>	<b>2.40</b>	<b>2.60</b>
<b>Labor Force Participation Rate (2020)*</b>	<b>59.4%</b>	<b>54.7%</b>	<b>61.7%</b>

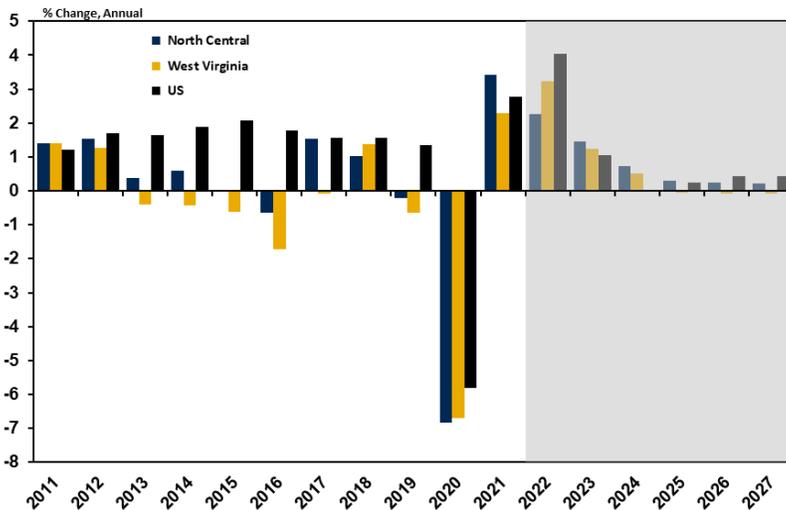
Source: US Census Bureau

\*Note: WV and US figures are from 2021.

# Economic Outlook

Expectations for the West Virginia and US economy during the 2022-2027 forecast horizon will have a significant impact on the North Central economy’s performance going forward.<sup>2</sup> Given the likelihood of future Federal Reserve interest rate hikes to cool inflationary pressures, and the potential of these rate increases to precipitate an economic slowdown or even an outright recession within the next year, the regional outlook is subject to significant uncertainty. In addition, the ongoing volatility in energy markets caused Russia’s invasion of Ukraine creates additional risk (both upside and downside) to the region’s near-term economic performance.

**Figure 10: Employment Growth Forecast**



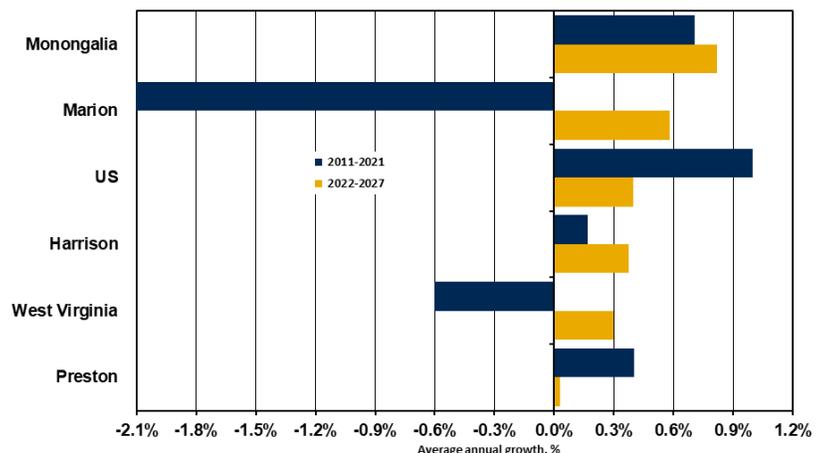
Source: US Bureau of Labor Statistics; WVU BBER Econometric Model; IHS Markit  
 \*Note: North Central and WV use covered employment; Shaded region represents the forecast period

**COUNTY OUTLOOK** We anticipate total employment in the four-county region will increase at an average annual rate of nearly 0.6 percent during the five-year outlook period. Monongalia County is expected to lead the region overall in terms of job growth during the outlook period, easily outpacing both state and national averages by more than a factor of two. Manufacturing, leisure and hospitality, business services and healthcare will be the major sectors leading way in growth going forward. The construction sector is also expected to grow during the outlook period, but most of these gains are expected to occur during the early- to middle-

portion of the forecast horizon, as work on the Longview Power natural gas plant, UNDIBO insulin manufacturing and testing facility, and other major commercial and industrial developments break ground and work toward completion. Other developments such as Mountain Top Beverage (and the greater Morgantown Industrial Park) and WestRidge are also expected to be built out over this period.

While the decision by Viatrix to close the Mylan oral dose manufacturing plant was expected to produce a permanently negative effect to Mon County’s growth going forward, recent evidence suggests those impacts may be overcome. For example, Hope Gas has entered into a leasing agreement to house some of its newly formed back-office operations and IT services personnel at the Mylan facility. In addition, South Korean pharmaceutical manufacturer UNDIBO Inc. has announced the construction of a large-scale insulin production and testing facility at the WVU Research Park in Morgantown that will begin construction by early to mid-2023. While the direct employment impact is not completely known at this time, reported estimates suggest the plant could eventually produce more than 1,000 new jobs on-site, contingent upon securing approvals with the FDA

**Figure 11: Employment Growth Forecast by Area**



Source: US Bureau of Labor Statistics; WVU BBER Econometric Model; IHS Markit

<sup>2</sup> All forecast estimates presented herein are derived from the West Virginia University Bureau of Business & Economic Research Econometric Model unless otherwise noted.

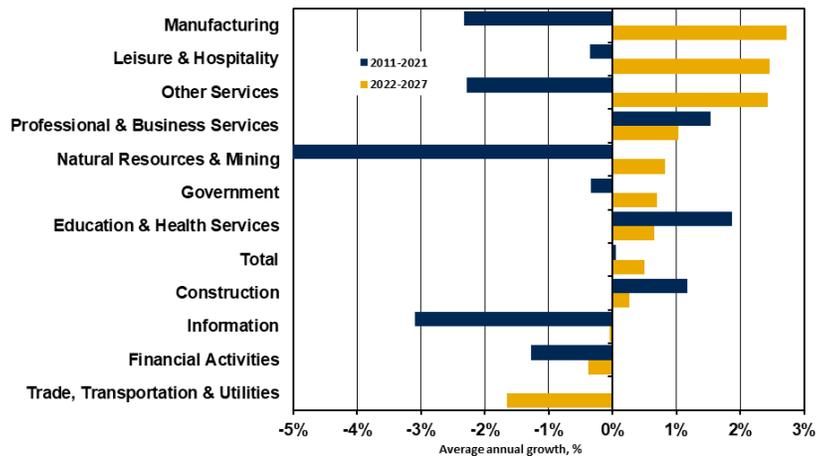
for testing trials and manufacturing of low-cost insulin products.

Harrison County is expected to grow faster than the statewide average during the outlook period, achieving average annual growth of nearly 0.4 percent. Much like Mon County, Harrison County will see its large base of leisure and hospitality businesses located along the I-79 corridor benefit from further waning of the COVID-19 pandemic. In addition, anticipated growth in aerospace manufacturing and service activity along with the stability provided by major federal installations located in the area will also buoy the county going forward. Volatility in the energy sector could affect growth in both directions during the next five years, though we anticipate positive contributions from expanding natural gas production, exploration, and development throughout the North Central and northwestern portions of the state.

Marion County will likely see payrolls increase by 0.6 percent annually during the outlook period, which will surpass both state and national average growth rates over the next five years. The continued rebound from the COVID-19 recession will drive most of this measured improvement during the forecast horizon, chiefly for the county’s leisure and hospitality and other consumer-based services industries along the I-79 corridor in Fairmont. The county does face palpable risks going forward from its exposure to domestic steam coal demand, though most of that risk extends to the long-term outlook beyond the next five years. Preston County is expected to post very little job during the next five years. The county is already on par with its pre-pandemic level of employment and given the county’s rural nature, industrial mix and underlying demographic characteristics, the county is expected to have relatively limited potential for growth during the outlook period.

**SERVICE SECTORS** The manufacturing sector is expected to lead overall in job growth going forward, thanks in part to the UNDIBO facility coming on-line and growth by companies such as Mountain Top Beverage. However, several private service-providing sectors will combine to account for most of the overall growth in North Central economic activity over the next five years. For sectors such as leisure and hospitality, most of this growth will reflect the ongoing process of recovery from the COVID-19

**Figure 12: North Central Employment Growth Forecast by Sector**



Source: US Bureau of Labor Statistics, WVU BBER Econometric Model

pandemic as well as the easing of tight labor markets that have caused a protracted level of high job openings at restaurants and other businesses in the sector. Professional and business services is also expected to enjoy rapid job growth of roughly 1 percent annually during the outlook period. Some of this growth will reflect increased hiring of contract labor by energy producers, though the extent to which that occurs over the next year or so will be plagued with uncertainty given the geopolitical risks created by Russia’s invasion of Ukraine. More importantly, however, the I-79 corridor between Clarksburg and Morgantown has seen significant development opportunities emerge over time with respect to the knowledge economy. These opportunities have been fostered by WVU as well as private sector businesses along the corridor that engage in defense and nondefense federal contracting and are only expected to increase due to some provisions in federal legislation such as the Inflation Reduction Act and the Infrastructure Investment and Jobs Act.

Finally, a nationwide shift to remote work for many tech services jobs combined with the region’s competitive level of skilled labor and improving broadband availability should bolster the four-county area’s ability to capture a growing share of these workers. The Ascend WV program is an example of a program that will attempt to leverage the low cost of living, natural amenities and other features in areas such as Morgantown (where broadband capacity is also widely available) with a financial incentive for new residents with remote work opportunities moving from larger cities.

After growing nearly 2 percent per year over the last decade, the education and healthcare services super-sector is expected to register gains at a noticeably slower pace of 0.7 percent annually. Growth will be somewhat slower over the near term as hospitals and other healthcare providers recalibrate their operations further away from COVID-19 pandemic emergency measures and back toward more standard provisions of care. Longer term, WVU Medicine’s expanded operational footprint throughout the region via acquiring or co-operating smaller facilities in the region will enable a more expansive provision of care to residents throughout the broader region. In addition, the newly opened children’s hospital in Morgantown will only enhance the region’s healthcare hub status further and even generate advancements in care and research to a new area of practice.

The North Central Region’s trade, transportation and utilities sector is expected to register a loss of 1 to 2 percent annually in payrolls through 2027. The region’s newer retail centers should perform well during the outlook period thanks to anticipated population and income gains. For retail more broadly, however, the shift toward online direct-ship or order-and-pickup purchasing activity by consumers accelerated rapidly during the pandemic and is not expected to reverse itself to any significant extent going forward, putting further downward pressure on brick-and-mortar retail employment during the outlook period.

**GOVERNMENT** Public sector employment in the four-county area is expected to grow 0.7 percent per year between 2022 and 2027. WVU and other educational institutions should see funding streams stabilize and grow somewhat over the next few years as federal aid has buttressed state government finances significantly since the beginning of the pandemic. The direction of local government payrolls is a little less certain for now, as constitutional amendment proposals appearing on the ballot, namely Amendment 2, could lead to significant changes in the mechanisms by which local governments are funded in West Virginia.

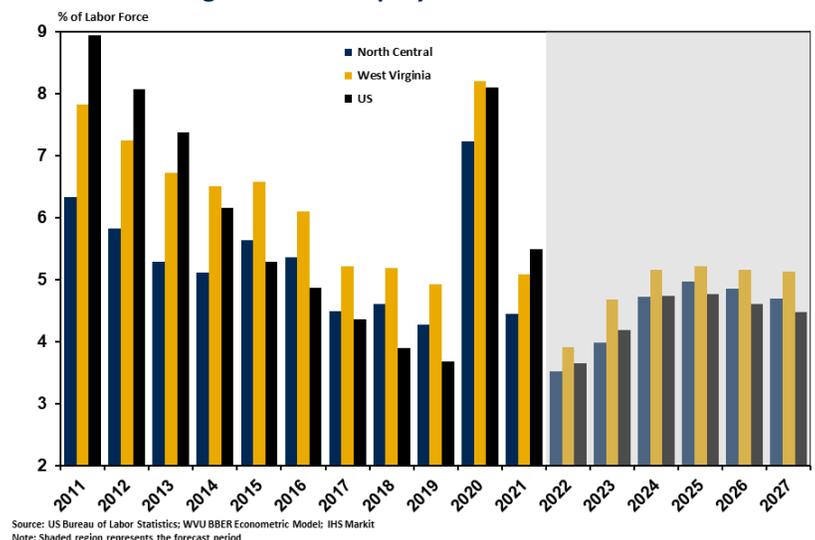
Public infrastructure investments within the region will be appreciable over the next several years. An array of major roadway and other public infrastructure projects have already been approved throughout the I-79/I-68 corridor in

Harrison, Marion and Monongalia counties. Not only will these projects create direct economic impacts during the construction phase in the outlook period, but they also create opportunities to ease prior shortcomings in the region’s infrastructure that, had they not been addressed, would have placed limits on the North Central economy’s growth potential—especially in Monongalia County. Finally, the Infrastructure Investment and Jobs Act and Inflation Reduction Act add a significant increase in baseline federal spending for various ‘hard’ and ‘soft’ forms of infrastructure programs over the next decade.

The FBI Criminal Justice Information Services Division in Bridgeport could potentially add more workers depending upon expanded federal mandates on background checks conducted at the facility. Elsewhere, we do not anticipate any major changes for the region’s other federal employers, but downside risks are a factor that cannot be ignored as the outcome of the 2022 midterm elections could lead to changes in spending priorities, depending upon which party is able to achieve (or maintain) a lead in one or both chambers of Congress.

**UNEMPLOYMENT OUTLOOK** Large revisions to historical data in the next benchmark revision as well as any unanticipated changes in the North Central region’s labor force participation rate could cause the regional unemployment rate to differ significantly from both its projected level and path. In addition, the path of the US and WV economies over the next year or so will have a significant influence on the trajectory of the unemployment rate. With that said, the forecast calls for

**Figure 13: Unemployment Rate Forecast**



the regional unemployment rate to rise over the next few years, climbing to a peak in the upper four percent range by late-2024.

Monongalia County will maintain the lowest jobless rate among the region’s four counties throughout the forecast but should see some upward pressure over the near term as certain sectors of the labor are approaching full employment and rising wages should draw in more entrants to the labor force. Harrison County’s unemployment rate will generally track the broader statewide figure during the latter half of the outlook period, hovering in the mid- to upper-5-percent range. Preston and Marion counties will have jobless rates slightly above the statewide average, but both counties will continue to see emerging job opportunities for commuters that work in neighboring Harrison and Monongalia counties via the I-79/I-68 corridor.

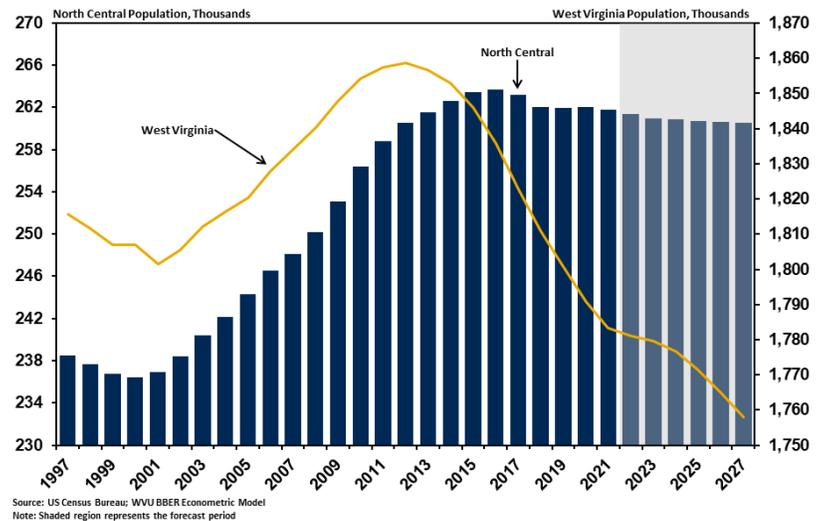
**INCOME GROWTH** The expiration of pandemic-related federal assistance, along with the rapid increase in inflation, will cause real per capita personal income to decline in 2022. While the impact of inflation is expected to continue to some extent into 2023, interest rate hikes by the Federal Reserve should provide the impetus to slow economic growth enough to weaken these inflationary pressures, allowing real incomes to begin rising once again by mid-2023 or so. Longer term, anticipated job growth in some relatively high-wage sectors, along with rising royalties income from natural gas and an expected rebound in equity markets, should provide enough support such that inflation-adjusted income levels increase more than 1.8 percent annually.

Finally, Harrison, Marion and Preston counties have a larger share of residents at or above the age of 65, and as a result will see stronger growth in transfer payments and a larger share of income coming from programs such as Social Security and Medicare. However, federal policy remains a risk as substantial growth in federal debt over the last decade or so and recent increases in interest rates have caused some congressional candidates to begin discussing, once again, the possibility of reshaping eligibility requirements to social safety net programs such as Social Security and Medicare to rein in budgetary costs over the long term.

**POPULATION OUTLOOK** The region’s resident population is expected to shrink slightly during the outlook period, lagging the area’s which will lag the rate of growth observed in the most recent decade. Monongalia County will account for virtually all the area’s population growth through the five-year outlook period, adding residents at 0.3 percent per year.

Stronger migration flows into the county, and region, are one key mechanism by which local population growth could increase. Programs such as Ascend WV are but one example by which policymakers at the state level can foster in-migration to the area. However, federal immigration policy also matters a great deal for universities, research centers and many businesses in the North Central region. Until deep-seated disagreements over legal and illegal immigration are solved at the federal level, international immigration will not provide the boost to underlying population growth that it once did for the North Central region.

**Figure 14: Population Forecast**



The region’s other three counties are expected to register declines in population going forward, though the losses should be relatively modest in all three as positive migration flows help to offset natural population losses (deaths exceeding births). Harrison does have some upside potential for modest population growth during the outlook period, but any such gains will be driven by development of downstream industries for natural gas as well as continued growth in aerospace industries tied to the regional airport.

**Municipal Airport Fund Budget**  
**Budget Year 2024**



	2021 Actual	2022 Actual	YTD FY23 (as of		
			02/14/23)	2023 Amended	2024 Proposed
<b>Revenues</b>					
<b>16 - Airport</b>					
Intergovernmental					
365.00 - Federal Grant General	\$ 69,000	\$ -	\$ -	\$ -	\$ -
365.63 - Federal Grant 48/21 - ARPA	-	59,000	-	-	-
365.65 - Federal Grant 46/21 - CRSSA	-	23,000	-	-	-
366.59 - State Grants WV DMTF CIMO0152021	-	-	12,500	12,500	-
366.60 - State Grants WV DMTF CIMO0152022	-	-	1,284	12,500	23,716
369.001 - Contrib Other Funds General Fund	292,896	303,000	110,600	189,811	150,000
<b>Intergovernmental Total</b>	<b>361,896</b>	<b>385,000</b>	<b>124,384</b>	<b>214,811</b>	<b>173,716</b>
Charges for Services					
342.19 - Parking Airport Parking Revenue	640	320	-	-	-
346.08 - Airport Revenues - Fuel Flowage Fee	-	43,726	26,252	48,600	48,000
<b>Charges for Services Total</b>	<b>640</b>	<b>44,046</b>	<b>26,252</b>	<b>48,600</b>	<b>48,000</b>
Miscellaneous					
380.00 - Interest Earned Investments	2,022	1,232	2,402	3,000	3,000
381.403 - Reimbursements Airport Reimbursements	8,402	11,883	4,009	10,000	6,000
383.00 - Sale of Fixed Assets - Other	256,792	876	-	-	-
386.00 - Insurance Claims -	4,156	4,567	-	-	-
399.00 - Miscellaneous Other	48,992	1,250	3,497	3,500	2,000
399.02 - Miscellaneous Prior Year Balance	-	-	-	400,000	500,000
<b>Miscellaneous Total</b>	<b>320,364</b>	<b>19,809</b>	<b>9,908</b>	<b>416,500</b>	<b>511,000</b>
Airfield Operations					
346.02 - Airport Revenues - T-Hangar Rent	175,559	111,840	62,700	105,000	130,000
346.03 - Airport Revenues - Corporate/Box Hangar Rent	-	59,604	36,606	60,000	80,000
346.05 - Airport Revenues - Airline Fees	16,269	29,352	9,326	18,000	15,000

**Municipal Airport Fund Budget**  
**Budget Year 2024**



	YTD FY23 (as of				
	2021 Actual	2022 Actual	02/14/23)	2023 Amended	2024 Proposed
346.12 - Airport Revenues - Non-Airline Landing Fees	-	52,610	34,120	60,000	50,000
<b>Airfield Operations Total</b>	<b>191,828</b>	<b>253,405</b>	<b>142,752</b>	<b>243,000</b>	<b>275,000</b>
<b>Terminal Building</b>					
346.04 - Airport Revenues - Office Rent	87,683	105,624	59,918	140,000	112,000
346.06 - Airport Revenues - Restaurant Rent	17,600	19,500	9,300	18,000	19,200
346.07 - Airport Revenues - Other Rent	-	2,400	525	900	900
346.09 - Airport Revenues - Car Rental Agencies	1,789	-	-	-	-
346.10 - Airport Revenues - Airport Vending	295	1,643	1,891	2,500	2,500
346.11 - Airport Revenues - Advertising	-	4,025	-	-	-
385.01 - Commissions - Car Rental Companies	79,898	5,442	-	-	-
<b>Terminal Building Total</b>	<b>187,265</b>	<b>138,633</b>	<b>71,634</b>	<b>161,400</b>	<b>134,600</b>
<b>16 - Airport Total</b>	<b>1,061,993</b>	<b>840,893</b>	<b>374,931</b>	<b>1,084,311</b>	<b>1,142,316</b>
<b>17 - Airport FBO</b>					
<b>Miscellaneous</b>					
399.00 - Miscellaneous Other	24,262	3,168	2,355	1,400	4,000
<b>Miscellaneous Total</b>	<b>24,262</b>	<b>3,168</b>	<b>2,355</b>	<b>1,400</b>	<b>4,000</b>
<b>Airfield Operations</b>					
345.04 - Rents & Other - Aircraft Parking/Tie Downs Fees	10,060	-	-	-	-
345.07 - Rents & Other - Prist	1,914	-	-	-	-
346.12 - Airport Revenues - Non-Airline Landing Fees	40,620	-	-	-	-
346.13 - Airport Revenues - De-Ice/Anti-Ice	23,658	-	-	-	-
361.01 - Charges for Services - Jet Fuel - Retail	-	1,454,002	1,379,071	2,100,000	2,250,000
361.02 - Charges for Services - Jet Fuel - Military	-	253,744	95,152	186,000	180,000
361.03 - Charges for Services - AV Gas	-	208,731	159,041	700,000	400,000
361.04 - Charges for Services - Prist	-	16,912	10,874	17,000	20,000

**Municipal Airport Fund Budget**  
**Budget Year 2024**



	2021 Actual	2022 Actual	YTD FY23 (as of 02/14/23)	2023 Amended	2024 Proposed
361.05 - Charges for Services - De-Ice/Anti-Ice	-	7,857	5,057	10,000	10,000
361.06 - Charges for Services - Oil	-	1,061	484	1,000	1,000
361.07 - Charges for Services - FBO Fees	-	583,771	365,073	652,000	650,000
362.01 - Charges - Jet Fuel - Retail	967,165	-	-	-	-
362.04 - Charges - Jet Fuel - Military/Prist	144,874	-	-	-	-
362.05 - Charges - Fuel - AV Gas	220,618	-	-	-	-
<b>Airfield Operations Total</b>	<b>1,408,908</b>	<b>2,526,079</b>	<b>2,014,752</b>	<b>3,666,000</b>	<b>3,511,000</b>
<b>17 - Airport FBO Total</b>	<b>1,433,170</b>	<b>2,529,248</b>	<b>2,017,107</b>	<b>3,667,400</b>	<b>3,515,000</b>
<b>Grand Total</b>	<b>\$ 2,495,163</b>	<b>\$ 3,370,140</b>	<b>\$ 2,392,037</b>	<b>\$ 4,751,711</b>	<b>\$ 4,657,316</b>

	2021 Actual	2022 Actual	YTD FY23 (as of 02/14/23)	2023 Amended	2024 Proposed
<b>Expenses</b>					
<b>16 - Airport</b>					
01 - Personnel Services					
103.00 - Salary & Wages - Employee	\$ 230,627	\$ 267,820	\$ 228,858	\$ 303,258	\$ 352,932
104.00 - FICA Tax - Social Security	14,522	16,872	14,292	19,111	22,116
104.01 - FICA Tax - Medicare	3,396	3,946	3,343	4,472	5,243
105.00 - Group Insurance - Employee Benefits	61,113	63,410	46,697	55,729	93,848
107.00 - Contribution to Pension Fund - Employee Pension	36,929	54,939	48,253	63,568	74,175
108.00 - Overtime - General	5,061	5,972	3,984	6,900	7,500
110.00 - Other Fringe Benefits- General	4,500	4,500	2,310	4,500	4,500
<b>01 - Personnel Services Total</b>	<b>356,148</b>	<b>417,459</b>	<b>347,736</b>	<b>457,538</b>	<b>560,314</b>
02 - Contracted Services					
211.01 - Telephone - Cellular Phone	1,190	1,294	738	1,260	1,260

**Municipal Airport Fund Budget**  
**Budget Year 2024**



	YTD FY23 (as of				
	2021 Actual	2022 Actual	02/14/23)	2023 Amended	2024 Proposed
213.01 - Utilities - Electric	71,892	73,595	41,037	66,000	66,000
213.02 - Utilities - Gas	21,244	23,819	17,107	22,000	22,000
213.03 - Utilities - Water	3,914	3,504	2,662	5,000	5,000
213.06 - Utilities - Storm Sewer	9,893	10,893	5,579	12,000	12,000
214.00 - Travel & Training - General	722	2,067	575	7,500	15,256
217.00 - Advertising & Legal Publications- General	283	1,727	6,032	27,500	20,000
218.00 - Postage - General	298	36	4	50	50
228.00 - Freight - General	-	263	774	1,375	1,375
230.00 - Contracted Services- General	49,685	50,866	29,094	60,000	127,751
231.00 - Fees - Fire Service	6,885	4,639	4,639	4,900	4,900
232.00 - Bank Charges- General	260	-	-	-	-
245.00 - Repairs & Maintenance Buildings & Grounds	26,374	44,599	23,868	86,000	26,000
245.01 - Repairs & Maintenance Hangar	1,205	22,300	3,795	18,000	3,000
245.02 - Repairs & Maintenance Airfield	31,500	57,815	11,220	92,740	50,000
246.00 - Repairs & Maintenance - Equipment	10,078	18,876	9,809	40,000	15,000
248.00 - Repairs & Maintenance- Autos & Trucks	6,724	6,192	1,666	10,000	10,000
249.01 - Rents & Leases - Equipment Rental	-	801	-	5,000	2,000
252.00 - Dues & Subscriptions - General	819	1,019	594	1,450	1,300
253.00 - Professional Services- General	3,650	-	-	-	-
254.00 - Audit Costs - General	3,480	3,600	-	3,500	3,500
256.00 - Insurance - Workers Compensation	1,665	1,701	2,035	3,008	4,899
256.01 - Insurance - Property & Liability	42,288	64,431	20,324	43,900	44,000
<b>02 - Contracted Services Total</b>	<b>294,049</b>	<b>394,037</b>	<b>181,552</b>	<b>511,183</b>	<b>435,291</b>
<b>03 - Commodities</b>					
343.00 - Supplies & Materials - Automobile	15,678	25,643	9,472	17,000	17,000
344.00 - Supplies & Materials Office Supplies	1,286	3,008	257	2,000	2,000
344.07 - Supplies & Materials Concession Supplies	702	436	607	750	1,000
344.08 - Supplies & Materials Janitorial Supplies	4,603	3,512	1,107	6,000	6,000

**Municipal Airport Fund Budget**  
**Budget Year 2024**



	YTD FY23 (as of				
	2021 Actual	2022 Actual	02/14/23)	2023 Amended	2024 Proposed
344.12 - Supplies & Materials Small Tools/Equipment	3,449	9,369	1,990	2,000	3,500
350.00 - Charges by Other Funds - General	10,000	10,000	-	-	-
351.00 - Uniforms - General	1,578	315	(59)	600	500
351.01 - Uniforms - Safety Equipment	-	420	214	2,000	1,000
354.00 - Purchases for Resale - Purchases for Resale	-	1,277	1,122	2,000	2,000
<b>03 - Commodities Total</b>	<b>37,295</b>	<b>53,980</b>	<b>14,710</b>	<b>32,350</b>	<b>33,000</b>
<b>04 - Contributions</b>					
568.00 - Other Contributions- Other	-	-	-	400,000	500,000
568.69 - Other Contributions- Morgantown Art Association	-	200	-	200	350
<b>04 - Contributions Total</b>	<b>-</b>	<b>200</b>	<b>-</b>	<b>400,200</b>	<b>500,350</b>
<b>05 - Capital Outlay</b>					
458.00 - Capital Outlay Other - Other	-	25,555	-	-	-
459.00 - Capital Outlay Equip- Equipment	32,876	75,687	-	30,000	30,000
672.00 - Interest on Bonds - Bond	8,562	6,779	4,847	4,850	4,850
<b>05 - Capital Outlay Total</b>	<b>41,437</b>	<b>108,021</b>	<b>4,847</b>	<b>34,850</b>	<b>34,850</b>
<b>06 - Grant Expenditures</b>					
458.85 - Capital Outlay Other - WVAC General Revenue Funds Grant	-	1,434	-	-	-
<b>06 - Grant Expenditures Total</b>	<b>-</b>	<b>1,434</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>08 - Airfield Operations</b>					
248.01 - Repairs & Maintenance- Airport ARFF	-	-	109	8,000	8,000
248.02 - Repairs & Maintenance- Airport Security Access Equip	-	-	-	8,000	10,000
<b>08 - Airfield Operations Total</b>	<b>-</b>	<b>-</b>	<b>109</b>	<b>16,000</b>	<b>18,000</b>
<b>16 - Airport Total</b>	<b>728,930</b>	<b>975,131</b>	<b>548,954</b>	<b>1,452,121</b>	<b>1,581,805</b>

**Municipal Airport Fund Budget**  
**Budget Year 2024**



	2021 Actual	2022 Actual	YTD FY23 (as of 02/14/23)	2023 Amended	2024 Proposed
<b>17 - Airport FBO</b>					
01 - Personnel Services					
103.00 - Salary & Wages - Employee	272,978	221,910	153,078	321,135	365,407
104.00 - FICA Tax - Social Security	17,612	14,691	9,572	21,894	21,503
104.01 - FICA Tax - Medicare	4,119	3,436	2,239	5,127	5,104
105.00 - Group Insurance - Employee Benefits	95,565	63,732	34,142	120,649	112,914
107.00 - Contribution to Pension Fund - Employee Pension	44,625	46,764	30,538	70,912	70,409
108.00 - Overtime - General	15,240	17,437	4,140	25,000	19,500
<b>01 - Personnel Services Total</b>	<b>450,140</b>	<b>367,969</b>	<b>233,708</b>	<b>564,717</b>	<b>594,836</b>
02 - Contracted Services					
211.01 - Telephone - Cellular Phone	1,360	963	647	1,320	1,300
214.00 - Travel & Training - General	395	1,437	3,204	4,000	1,997
218.00 - Postage - General	222	-	-	-	-
228.00 - Freight - General	-	1,613	380	1,375	1,375
230.00 - Contracted Services- General	-	11,642	1,015	4,500	4,854
232.00 - Bank Charges- General	27,306	30,256	21,807	30,000	40,000
246.00 - Repairs & Maintenance - Equipment	5,473	20,310	6,916	27,000	10,000
248.00 - Repairs & Maintenance- Autos & Trucks	-	-	674	1,000	5,000
249.01 - Rents & Leases - Equipment Rental	21,987	29,807	19,779	25,000	25,000
252.00 - Dues & Subscriptions - General	-	-	-	350	419
256.00 - Insurance - Workers Compensation	5,688	5,816	4,146	6,128	5,180
256.01 - Insurance - Property & Liability	11,874	12,424	10,140	12,875	13,000
256.02 - Insurance - Unemployment Compensation	-	749	-	-	-
<b>02 - Contracted Services Total</b>	<b>74,306</b>	<b>115,019</b>	<b>68,709</b>	<b>113,548</b>	<b>108,125</b>
03 - Commodities					
343.00 - Supplies & Materials - Automobile	-	-	-	3,000	-
344.00 - Supplies & Materials Office Supplies	991	1,706	529	750	750

**Municipal Airport Fund Budget**  
**Budget Year 2024**



	YTD FY23 (as of				
	2021 Actual	2022 Actual	02/14/23)	2023 Amended	2024 Proposed
344.01 - Supplies & Materials Operating Supplies	197	-	-	-	-
351.00 - Uniforms - General	-	608	718	1,100	1,500
351.01 - Uniforms - Safety Equipment	-	100	435	675	1,500
354.01 - Purchases for Resale - Jet Fuel	546,018	1,412,564	1,171,899	2,050,000	2,000,000
354.02 - Purchases for Resale - AV Gas	176,015	199,046	179,117	550,000	350,000
354.03 - Purchases for Resale - Prist	15,481	4,109	1,522	2,300	2,300
354.06 - Purchases for Resale - De-Ice/Anti-Ice	-	4,627	-	10,000	15,000
354.07 - Purchases for Resale - Oil	-	610	336	1,500	1,500
<b>03 - Commodities Total</b>	<b>738,702</b>	<b>1,623,370</b>	<b>1,354,555</b>	<b>2,619,325</b>	<b>2,372,550</b>
<b>05 - Capital Outlay</b>					
459.00 - Capital Outlay Equip- Equipment	-	6,271	-	2,000	-
<b>05 - Capital Outlay Total</b>	<b>-</b>	<b>6,271</b>	<b>-</b>	<b>2,000</b>	<b>-</b>
<b>17 - Airport FBO Total</b>	<b>1,263,148</b>	<b>2,112,629</b>	<b>1,656,972</b>	<b>3,299,590</b>	<b>3,075,511</b>
<b>Grand Total</b>	<b>\$ 1,992,077</b>	<b>\$ 3,087,760</b>	<b>\$ 2,205,926</b>	<b>\$ 4,751,711</b>	<b>\$ 4,657,316</b>

**Municipal Sales Tax Fund Budget**  
**Budget Year 2024**



	2021 Actual	2022 Actual	YTD FY23 (as of		
			02-09-23)	2023 Amended	2024 Proposed
<b>Revenues</b>					
<b>Taxes</b>					
313.00 - Municipal Sales Tax General	\$ 5,457,045	\$ 9,541,906	\$ 7,102,343	\$ 8,800,000	\$ 9,560,000
<b>Taxes Total</b>	<b>5,457,045</b>	<b>9,541,906</b>	<b>7,102,343</b>	<b>8,800,000</b>	<b>9,560,000</b>
<b>Revenues Total</b>	<b>5,457,045</b>	<b>9,541,906</b>	<b>7,102,343</b>	<b>8,800,000</b>	<b>9,560,000</b>
<b>Grand Total</b>	<b>\$ 5,457,045</b>	<b>\$ 9,541,906</b>	<b>\$ 7,102,343</b>	<b>\$ 8,800,000</b>	<b>\$ 9,560,000</b>

	2021 Actual	2022 Actual	YTD FY23 (as of		
			02/09/23)	2023 Amended	2024 Proposed
<b>Expenses</b>					
<b>Contributions</b>					
566.001 - Contribution Other Fund-General General Fund	\$ 1,141,931	\$ 1,500,000	\$ -	\$ 2,200,000	\$ 2,390,000
566.042 - Contribution Other Fund-General Retirement Fund	744,356	1,500,000	-	2,200,000	2,390,000
566.254 - Contribution Other Fund-General Capital Escrow Fund	744,356	1,500,000	-	2,200,000	2,390,000
567.006 - Contrib Govt Entities BOPARC	744,357	1,500,000	1,505,381	2,200,000	2,390,000
<b>Contributions Total</b>	<b>3,375,000</b>	<b>6,000,000</b>	<b>1,505,381</b>	<b>8,800,000</b>	<b>9,560,000</b>
<b>Expenses Total</b>	<b>3,375,000</b>	<b>6,000,000</b>	<b>1,505,381</b>	<b>8,800,000</b>	<b>9,560,000</b>
<b>Grand Total</b>	<b>\$ 3,375,000</b>	<b>\$ 6,000,000</b>	<b>\$ 1,505,381</b>	<b>\$ 8,800,000</b>	<b>\$ 9,560,000</b>

**Arts & Culture Fund Budget**  
**Budget Year 2024**



	2021 Actual	2022 Actual	YTD FY23 (as of 02/09/23)	2023 Amended	2024 Proposed
<b>Revenues</b>					
<b>33 - Arts &amp; Culture Management</b>					
Intergovernmental					
367.00 - Other Grants- General	\$ -	\$ 14,820	\$ 27,990	\$ -	\$ -
369.001 - Contrib Other Funds General Fund	-	148,166	150,000	426,628	501,632
<b>33 - Arts &amp; Culture Management Total</b>	<b>-</b>	<b>162,986</b>	<b>177,990</b>	<b>426,628</b>	<b>501,632</b>
<b>34 - Morgantown History Museum</b>					
Miscellaneous					
380.00 - Interest Earned Investments	-	18	421	250	500
Taxes					
308.00 - Hotel Occupancy Tax General	-	-	-	45,000	45,000
<b>34 - Morgantown History Museum Total</b>	<b>-</b>	<b>18</b>	<b>421</b>	<b>45,250</b>	<b>45,500</b>
<b>Grand Total</b>	<b>\$ -</b>	<b>\$ 163,004</b>	<b>\$ 178,411</b>	<b>\$ 471,878</b>	<b>\$ 547,132</b>

	2021 Actual	2022 Actual	YTD FY23 (as of 02/09/23)	2023 Amended	2024 Proposed
<b>Expenses</b>					
<b>33 - Arts &amp; Culture Management</b>					
01 - Personnel Services					
103.00 - Salary & Wages - Employee	\$ -	\$ 97,357	\$ 118,128	\$ 237,138	\$ 232,129
104.00 - FICA Tax - Social Security	-	5,919	7,168	14,725	14,362

**Arts & Culture Fund Budget**  
**Budget Year 2024**



	2021 Actual	2022 Actual	YTD FY23 (as of 02/09/23)	2023 Amended	2024 Proposed
104.01 - FICA Tax - Medicare	-	1,384	1,676	3,445	3,371
105.00 - Group Insurance - Employee Benefits	-	25,110	38,106	39,743	82,776
107.00 - Contribution to Pension Fund - Employee Pension	-	19,544	24,549	31,188	48,785
<b>01 - Personnel Services Total</b>	-	<b>149,315</b>	<b>189,627</b>	<b>326,239</b>	<b>381,424</b>
<b>02 - Contracted Services</b>					
211.01 - Telephone - Cellular Phone	-	960	960	1,440	2,202
214.00 - Travel & Training - General	-	462	-	-	5,000
218.00 - Postage - General	-	2	1	500	500
230.00 - Contracted Services- General	-	3,219	5,350	350	350
252.00 - Dues & Subscriptions - General	-	283	22	250	250
256.00 - Insurance - Workers Compensation	-	77	564	755	815
256.01 - Insurance - Property & Liability	-	-	-	1,366	1,366
256.02 - Insurance - Unemployment Compensation	-	-	-	113	113
<b>02 - Contracted Services Total</b>	-	<b>5,003</b>	<b>6,897</b>	<b>4,774</b>	<b>10,596</b>
<b>03 - Commodities</b>					
343.00 - Supplies & Materials - Automobile	-	-	329	-	3,500
344.00 - Supplies & Materials Office Supplies	-	861	82	150	150
<b>03 - Commodities Total</b>	-	<b>861</b>	<b>410</b>	<b>150</b>	<b>3,650</b>
<b>33 - Arts &amp; Culture Management Total</b>	-	<b>155,179</b>	<b>196,935</b>	<b>331,163</b>	<b>395,670</b>
<b>34 - Morgantown History Museum</b>					
<b>01 - Personnel Services</b>					
103.00 - Salary & Wages - Employee	-	15,696	10,800	64,728	71,251
104.00 - FICA Tax - Social Security	-	973	670	4,015	4,410

**Arts & Culture Fund Budget**  
**Budget Year 2024**



	2021 Actual	2022 Actual	YTD FY23 (as of 02/09/23)	2023 Amended	2024 Proposed
104.01 - FICA Tax - Medicare	-	228	157	940	1,032
105.00 - Group Insurance - Employee Benefits	-	-	-	12,540	19,066
107.00 - Contribution to Pension Fund - Employee Pension	-	-	-	9,413	9,912
<b>01 - Personnel Services Total</b>	-	<b>16,897</b>	<b>11,626</b>	<b>91,636</b>	<b>105,671</b>
<b>02 - Contracted Services</b>					
211.01 - Telephone - Cellular Phone	-	-	-	-	720
213.01 - Utilities - Electric	-	462	-	-	-
213.02 - Utilities - Gas	-	186	-	-	-
213.06 - Utilities - Storm Sewer	-	60	-	-	-
214.00 - Travel & Training - General	-	-	-	5,000	1,000
249.00 - Rents & Leases - Buildings & Equipment	-	15,000	26,240	43,000	43,000
256.00 - Insurance - Workers Compensation	-	-	-	79	71
<b>02 - Contracted Services Total</b>	-	<b>15,709</b>	<b>26,240</b>	<b>48,079</b>	<b>44,791</b>
<b>03 - Commodities</b>					
344.00 - Supplies & Materials Office Supplies	-	-	-	500	500
344.08 - Supplies & Materials Janitorial Supplies	-	-	-	500	500
<b>03 - Commodities Total</b>	-	-	-	<b>1,000</b>	<b>1,000</b>
<b>34 - Morgantown History Museum Total</b>	-	<b>32,606</b>	<b>37,866</b>	<b>140,715</b>	<b>151,462</b>
<b>Grand Total</b>	<b>\$ -</b>	<b>\$ 187,785</b>	<b>\$ 234,801</b>	<b>\$ 471,878</b>	<b>\$ 547,132</b>

# Hazel Ruby McQuain Park Fund Budget

## Budget Year 2024



	YTD FY23 (as of				
	2021 Actual	2022 Actual	02/09/23)	2023 Amended	2024 Proposed
<b>Revenues</b>					
<b>Intergovernmental</b>					
367.02 - Other Grants- Grants & Sponsorships	\$ -	\$ 10,000	\$ 63,094	\$ -	\$ -
369.001 - Contrib Other Funds General Fund	-	9,745	-	-	-
<b>Intergovernmental Total</b>	-	<b>19,745</b>	<b>63,094</b>	-	-
<b>Charges for Services</b>					
340.010 - Per Seat Fee Hazel Ruby McQuain Park	-	374	199	5,000	5,000
<b>Charges for Services Total</b>	-	<b>374</b>	<b>199</b>	<b>5,000</b>	<b>5,000</b>
<b>Miscellaneous</b>					
345.01 - Rents & Other - Property Rental	-	8,500	9,245	14,780	10,000
345.03 - Rents & Other - Concession Income	-	2,116	8,108	5,000	15,000
367.01 - Other Grants- Hazel Ruby McQuain Charitable Tr	-	325,000	1,107,000	325,000	350,000
380.00 - Interest Earned Investments	802	760	6,384	100	5,000
<b>Miscellaneous Total</b>	<b>802</b>	<b>336,375</b>	<b>1,130,737</b>	<b>344,880</b>	<b>380,000</b>
<b>Revenues Total</b>	<b>802</b>	<b>356,495</b>	<b>1,194,030</b>	<b>349,880</b>	<b>385,000</b>
<b>Grand Total</b>	<b>\$ 802</b>	<b>\$ 356,495</b>	<b>\$ 1,194,030</b>	<b>\$ 349,880</b>	<b>\$ 385,000</b>

	YTD FY23 (as of				
	2021 Actual	2022 Actual	02/09/23)	2023 Amended	2024 Proposed
<b>Expenses</b>					
<b>699 - Contigencies</b>					
04 - Contributions					
568.00 - Other Contributions	\$ -	\$ -	\$ -	\$ -	\$ 7,620
04 - Contributions Total	-	-	-	-	7,620

**Hazel Ruby McQuain Park Fund Budget**  
**Budget Year 2024**



	2021 Actual	2022 Actual	YTD FY23 (as of 02/09/23)	2023 Amended	2024 Proposed
<b>699 - Contingencies Total</b>	-	-	-	-	<b>7,620</b>
<b>979 - Hazel Ruby McQuain Riverfront Pa</b>					
01 - Personnel Services					
103.00 - Salary & Wages - Employee	-	-	-	15,000	15,000
104.00 - FICA Tax - Social Security	-	-	-	930	930
104.01 - FICA Tax - Medicare	-	-	-	220	220
01 - Personnel Services Total	-	-	-	16,150	16,150
02 - Contracted Services					
211.00 - Telephone - General	-	-	-	500	500
213.01 - Utilities - Electric	-	-	-	1,000	1,000
213.02 - Utilities - Gas	-	-	-	500	500
213.03 - Utilities - Water	-	1,203	338	2,000	2,000
217.00 - Advertising & Legal Publications- General	-	806	25	30	-
230.00 - Contracted Services- General	-	158,215	-	70	100
230.32 - Contracted Services- HRM Programming	-	-	152,633	325,000	350,000
256.00 - Insurance - Workers Compensation	-	-	-	130	130
02 - Contracted Services Total	-	160,224	152,996	329,230	354,230
03 - Commodities					
344.00 - Supplies & Materials Office Supplies	-	3,160	174	500	500
344.07 - Supplies & Materials Concession Supplies	-	4,608	224	2,000	3,000
344.08 - Supplies & Materials Janitorial Supplies	-	922	1,586	2,000	3,500
03 - Commodities Total	-	8,689	1,984	4,500	7,000
05 - Capital Outlay					

**Hazel Ruby McQuain Park Fund Budget**  
**Budget Year 2024**



	YTD FY23 (as of				
	2021 Actual	2022 Actual	02/09/23)	2023 Amended	2024 Proposed
459.00 - Capital Outlay Equip- Equipment	-	2,203	-	-	-
05 - Capital Outlay Total	-	2,203	-	-	-
07 - Other Buildings					
245.04 - Repairs & Maintenance HRM Park Maintenance Fund	-	2,531	201	-	-
07 - Other Buildings Total	-	2,531	201	-	-
<b>979 - Hazel Ruby McQuain Riverfront Pa Total</b>	<b>-</b>	<b>173,648</b>	<b>155,181</b>	<b>349,880</b>	<b>377,380</b>
<b>Expenses Total</b>	<b>-</b>	<b>173,648</b>	<b>155,181</b>	<b>349,880</b>	<b>385,000</b>
<b>Grand Total</b>	<b>\$ -</b>	<b>\$ 173,648</b>	<b>\$ 155,181</b>	<b>\$ 349,880</b>	<b>\$ 385,000</b>

**MET Theatre Fund Budget**  
**Budget Year 2024**



	YTD FY23 (as of				
	2021 Actual	2022 Actual	02/09/23)	2023 Amended	2024 Proposed
<b>Revenues</b>					
<b>Taxes</b>					
309.00 - Amusement Tax General	\$ -	\$ -	\$ -	\$ 5,000	\$ 4,000
<b>Taxes Total</b>	-	-	-	<b>5,000</b>	<b>4,000</b>
<b>Intergovernmental</b>					
369.001 - Contrib Other Funds General Fund	104,710	157,161	25,731	54,850	54,950
<b>Intergovernmental Total</b>	<b>104,710</b>	<b>157,161</b>	<b>25,731</b>	<b>54,850</b>	<b>54,950</b>
<b>Charges for Services</b>					
340.00 - Per Seat Fee MET Theatre	-	10,620	8,742	-	-
<b>Charges for Services Total</b>	-	<b>10,620</b>	<b>8,742</b>	-	-
<b>Miscellaneous</b>					
345.01 - Rents & Other - Property Rental	8,700	10,400	6,400	6,000	6,000
345.03 - Rents & Other - Concession Income	-	25,956	24,048	27,000	27,000
345.08 - Rents & Other - MET Theatre Rental	24,600	89,400	51,200	55,000	55,000
380.00 - Interest Earned Investments	82	159	580	100	1,000
399.00 - Miscellaneous Other	84,675	-	500	-	-
<b>Miscellaneous Total</b>	<b>118,057</b>	<b>125,915</b>	<b>82,728</b>	<b>88,100</b>	<b>89,000</b>
<b>Revenues Total</b>	<b>222,767</b>	<b>293,696</b>	<b>117,201</b>	<b>147,950</b>	<b>147,950</b>
<b>Grand Total</b>	<b>\$ 222,767</b>	<b>\$ 293,696</b>	<b>\$ 117,201</b>	<b>\$ 147,950</b>	<b>\$ 147,950</b>

	YTD FY23 (as of				
	2021 Actual	2022 Actual	02/09/23)	2023 Amended	2024 Proposed

**MET Theatre Fund Budget**  
**Budget Year 2024**



	YTD FY23 (as of				
	2021 Actual	2022 Actual	02/09/23)	2023 Amended	2024 Proposed
<b>Expenses</b>					
<b>01 - Personnel Services</b>					
103.00 - Salary & Wages - Employee	\$ 3,983	\$ 25,179	\$ 21,911	\$ 25,000	\$ 25,000
103.02 - Salary & Wages - Theatre Manager - MOU	107,908	61,958	-	-	-
104.00 - FICA Tax - Social Security	247	1,581	1,359	2,600	2,600
104.01 - FICA Tax - Medicare	58	370	318	650	650
108.00 - Overtime - General	-	326	-	-	-
<b>01 - Personnel Services Total</b>	<b>112,196</b>	<b>89,414</b>	<b>23,588</b>	<b>28,250</b>	<b>28,250</b>
<b>02 - Contracted Services</b>					
213.01 - Utilities - Electric	41,103	41,950	24,929	45,000	45,000
213.02 - Utilities - Gas	8,303	9,805	6,382	10,000	10,000
213.03 - Utilities - Water	3,476	744	1,111	2,500	2,500
213.06 - Utilities - Storm Sewer	296	340	174	1,000	1,000
217.00 - Advertising & Legal Publications- General	3,350	533	346	2,000	5,000
218.00 - Postage - General	-	-	-	500	500
230.00 - Contracted Services- General	13,839	10,982	5,444	12,000	15,000
232.00 - Bank Charges- General	2,602	1,722	-	1,000	1,000
245.00 - Repairs & Maintenance Buildings & Grounds	6,986	6,984	2,264	5,500	12,000
246.00 - Repairs & Maintenance - Equipment	1,776	215	776	2,000	2,000
249.01 - Rents & Leases - Equipment Rental	48	-	-	-	-
252.00 - Dues & Subscriptions - General	22	22	22	-	-
256.00 - Insurance - Workers Compensation	-	-	-	2,700	2,700
256.01 - Insurance - Property & Liability	-	1,317	1,095	-	-
256.02 - Insurance - Unemployment Compensation	2,318	-	-	-	-
<b>02 - Contracted Services Total</b>	<b>84,119</b>	<b>74,613</b>	<b>42,541</b>	<b>84,200</b>	<b>96,700</b>
<b>03 - Commodities</b>					

**MET Theatre Fund Budget**  
**Budget Year 2024**



	YTD FY23 (as of				
	2021 Actual	2022 Actual	02/09/23)	2023 Amended	2024 Proposed
344.00 - Supplies & Materials Office Supplies	571	471	561	2,500	2,500
344.01 - Supplies & Materials Operating Supplies	1,244	1,982	8,532	12,500	2,500
344.07 - Supplies & Materials Concession Supplies	568	10,046	5,429	13,000	13,000
344.08 - Supplies & Materials Janitorial Supplies	737	2,773	1,136	5,000	5,000
<b>03 - Commodities Total</b>	<b>3,119</b>	<b>15,272</b>	<b>15,658</b>	<b>33,000</b>	<b>23,000</b>
<b>05 - Capital Outlay</b>					
458.00 - Capital Outlay Other - Other	-	780	-	-	-
459.00 - Capital Outlay Equip- Equipment	-	-	2,299	2,500	-
<b>05 - Capital Outlay Total</b>	<b>-</b>	<b>780</b>	<b>2,299</b>	<b>2,500</b>	<b>-</b>
<b>Expenses Total</b>	<b>199,434</b>	<b>180,080</b>	<b>84,085</b>	<b>147,950</b>	<b>147,950</b>
<b>Grand Total</b>	<b>\$ 199,434</b>	<b>\$ 180,080</b>	<b>\$ 84,085</b>	<b>\$ 147,950</b>	<b>\$ 147,950</b>

**Coal Severance Fund Budget**  
**Budget Year 2024**



	YTD FY23 (as of				
	2021 Actual	2022 Actual	02-09-23)	2023 Amended	2024 Proposed
<b>Revenues</b>					
<b>Taxes</b>					
310.00 - Coal Severance Tax General	\$ 55,863	\$ 118,579	\$ 115,078	\$ 80,000	\$ 120,000
<b>Taxes Total</b>	<b>55,863</b>	<b>118,579</b>	<b>115,078</b>	<b>80,000</b>	<b>120,000</b>
<b>Miscellaneous</b>					
380.00 - Interest Earned Investments	83	83	308	100	500
399.02 - Miscellaneous Prior Year Balance	-	-	-	90,111	-
<b>Miscellaneous Total</b>	<b>83</b>	<b>83</b>	<b>308</b>	<b>90,211</b>	<b>500</b>
<b>Revenues Total</b>	<b>55,946</b>	<b>118,662</b>	<b>115,386</b>	<b>170,211</b>	<b>120,500</b>
<b>Grand Total</b>	<b>\$ 55,946</b>	<b>\$ 118,662</b>	<b>\$ 115,386</b>	<b>\$ 170,211</b>	<b>\$ 120,500</b>

	YTD FY23 (as of				
	2021 Actual	2022 Actual	02-09-23)	2023 Amended	2024 Proposed
<b>Expenses</b>					
<b>Contributions</b>					
567.006 - Contrib Govt Entities BOPARC	\$ 50,666	\$ 32,017	\$ 71,459	\$ 162,211	\$ 108,450
568.00 - Other Contributions- Other	-	-	-	8,000	12,050
<b>Contributions Total</b>	<b>50,666</b>	<b>32,017</b>	<b>71,459</b>	<b>170,211</b>	<b>120,500</b>
<b>Expenses Total</b>	<b>50,666</b>	<b>32,017</b>	<b>71,459</b>	<b>170,211</b>	<b>120,500</b>
<b>Grand Total</b>	<b>\$ 50,666</b>	<b>\$ 32,017</b>	<b>\$ 71,459</b>	<b>\$ 170,211</b>	<b>\$ 120,500</b>

**Capital Escrow Fund Budget - Revenues**  
**Budget Year 2024**



	2021 Actual	2022 Actual	YTD FY23 (as of 02/09/23)	2023 Amended	2024 Proposed
<b>Revenues</b>					
366.00 - State Grants General	\$ -	\$ -	\$ 108,000	\$ 108,000	\$ -
367.01 - Other Grants- Hazel Ruby McQuain Charitable Tr	-	500,000	-	500,000	550,000
369.001 - Contrib Other Funds General Fund	-	-	-	549,092	1,219,885
369.009 - Contrib Other Funds CDBG Fund	-	-	-	200,000	-
369.01 - Contrib Other Funds B&O Tax-Construction	4,453,574	4,397,098	-	1,200,000	500,000
369.02 - Contrib Other Funds Municipal Service Fee	1,800,000	2,348,503	-	2,300,000	2,357,500
369.043 - Contrib Other Funds Municipal Sales & Use Tax	744,356	1,500,000	-	3,200,000	2,890,000
380.00 - Interest Earned Investments	35,074	18,031	35,047	45,000	45,000
399.00 - Miscellaneous Other	3,000	(50)	-	-	-
399.02 - Miscellaneous Prior Year Balance	-	-	-	11,200,000	-
399.05 - Miscellaneous Event Center	62,875	-	-	62,875	-
399.06 - Miscellaneous Sobriety Center	30,000	(30,000)	-	-	-
<b>Revenues Total</b>	<b>7,128,879</b>	<b>8,733,583</b>	<b>143,047</b>	<b>19,364,967</b>	<b>7,562,385</b>
<b>Grand Total</b>	<b>\$ 7,128,879</b>	<b>\$ 8,733,583</b>	<b>\$ 143,047</b>	<b>\$ 19,364,967</b>	<b>\$ 7,562,385</b>

**Capital Escrow Fund Budget - Expenditures**  
**Budget Year 2024**



	2021 Actual	2022 Actual	YTD FY23 (as of		2024 Proposed
			02/09/23)	2023 Amended	
<b>412 - City Manager</b>					
<b>02 - Contracted Services</b>					
230.00 - Contracted Services- General	\$ 11,670	\$ -	\$ -	\$ 14,451	\$ -
230.03 - Contracted Services- Consultant Study	8,700	-	-	-	-
230.20 - Contracted Services- Deer Management	1,500	-	-	-	-
<b>02 - Contracted Services Total</b>	<b>21,870</b>	<b>-</b>	<b>-</b>	<b>14,451</b>	<b>-</b>
<b>412 - City Manager Total</b>	<b>21,870</b>	<b>-</b>	<b>-</b>	<b>14,451</b>	<b>-</b>
<b>414 - Finance</b>					
<b>02 - Contracted Services</b>					
232.00 - Bank Charges- General	71	-	-	-	-
<b>02 - Contracted Services Total</b>	<b>71</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>414 - Finance Total</b>	<b>71</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>417 - City Attorney</b>					
<b>02 - Contracted Services</b>					
230.35 - Contracted Services- Contracted Services-Legal Costs	-	-	69,988	314,491	50,000
<b>02 - Contracted Services Total</b>	<b>-</b>	<b>-</b>	<b>69,988</b>	<b>314,491</b>	<b>50,000</b>
<b>417 - City Attorney Total</b>	<b>-</b>	<b>-</b>	<b>69,988</b>	<b>314,491</b>	<b>50,000</b>
<b>420 - Engineering</b>					
<b>02 - Contracted Services</b>					
230.08 - Contracted Services- GIS Project	5,817	-	-	-	70,000
230.14 - Contracted Services- Infrastructure Agreements	32,598	41,094	-	103,483	-
230.23 - Contracted Services- Forest Ave Home Demolitions	26,299	-	-	-	-
230.25 - Contracted Services- Kayak Building at Walnut Street	-	234,170	-	43,830	-

**Capital Escrow Fund Budget - Expenditures**  
**Budget Year 2024**



	YTD FY23 (as of				
	2021 Actual	2022 Actual	02/09/23)	2023 Amended	2024 Proposed
230.28 - Contracted Services- Engineering Code Update/Revision	-	-	-	40,000	-
230.29 - Contracted Services- QL2 LiDAR GIS Aerial Imaging	-	8,583	-	8,583	-
230.30 - Contracted Services- NearMAP Project	-	10,000	6,000	6,000	6,000
253.02 - Professional Services- Environmental Services	42,665	34,815	24,311	60,689	15,000
<b>02 - Contracted Services Total</b>	<b>107,380</b>	<b>328,662</b>	<b>30,311</b>	<b>262,586</b>	<b>91,000</b>
<b>05 - Capital Outlay</b>					
458.03 - Capital Outlay Other - Other Projects	6,150	20,665	-	-	-
458.10 - Capital Outlay Other - Traffic Calming	-	160	150	10,000	-
458.35 - Capital Outlay Other - Sidewalks	-	-	18,359	20,400	-
458.44 - Capital Outlay Other - Recreation Trail Match	20,258	77,716	-	-	-
458.45 - Capital Outlay Other - Downtown Tree & Bumpout	4,075	-	-	-	-
458.46 - Capital Outlay Other - Sabraton Improvements	-	-	-	34,705	-
458.47 - Capital Outlay Other - Bike Lanes	-	-	-	16,375	-
458.48 - Capital Outlay Other - Fuel Tanks	48,806	-	-	146,416	-
458.57 - Capital Outlay Other - PSB Roof	-	125,000	4,300	101,034	-
458.75 - Capital Outlay Other - Avalon-Parkway Connector	-	-	-	50,000	-
458.83 - Capital Outlay Other - Spruce St Trail Connector Decker	-	-	-	35,000	-
458.84 - Capital Outlay Other - White Park Remediation	-	25,326	15,557	24,674	-
458.98 - Capital Outlay Other - MCDA Richwood Area	-	-	180,000	180,000	-
459.01 - Capital Outlay Equip- Vehicles	212	2,698	1,487	2,705	3,385
<b>05 - Capital Outlay Total</b>	<b>79,502</b>	<b>251,565</b>	<b>219,853</b>	<b>621,308</b>	<b>3,385</b>
<b>420 - Engineering Total</b>	<b>186,882</b>	<b>580,227</b>	<b>250,164</b>	<b>883,894</b>	<b>94,385</b>
<b>422 - Human Resources</b>					
<b>02 - Contracted Services</b>					
216.03 - Training & Education- Tuition Reimbursement Program	(3,059)	12,330	6,225	57,670	-
<b>02 - Contracted Services Total</b>	<b>(3,059)</b>	<b>12,330</b>	<b>6,225</b>	<b>57,670</b>	<b>-</b>

# Capital Escrow Fund Budget - Expenditures

## Budget Year 2024



	2021 Actual	2022 Actual	YTD FY23 (as of 02/09/23)	2023 Amended	2024 Proposed
<b>422 - Human Resources Total</b>	<b>(3,059)</b>	<b>12,330</b>	<b>6,225</b>	<b>57,670</b>	<b>-</b>
<b>424 - Contributions</b>					
<b>04 - Contributions</b>					
567.01 - Contrib Govt Entities MM MPO	-	-	12,500	12,500	-
567.04 - Contrib Govt Entities Sunnyside Redevelopment	-	200,000	100,000	100,000	100,000
567.14 - Contrib Govt Entities Land Reuse & Preservation Assoc.	-	-	-	30,000	-
568.00 - Other Contributions- Other	5,000	5,000	5,000	27,250	5,000
568.02 - Other Contributions- The United Way	-	-	-	-	30,000
568.03 - Other Contributions- Morgantown Health Right	10,000	-	-	-	-
568.04 - Other Contributions- MAYSP	-	-	5,417	13,000	13,000
568.09 - Other Contributions- Bartlett House	20,000	-	-	25,000	10,000
568.20 - Other Contributions- Human Rights Commission	714	1,166	125	3,793	-
568.27 - Other Contributions- Morgantown Housing Authority	(18,000)	10,000	-	45,000	-
568.28 - Other Contributions- Friends of Deckers Creek	-	-	-	3,000	4,000
568.419 - Other Contributions- Main Street	69,000	50,000	-	50,000	115,000
568.48 - Other Contributions- Mon Health Department	16,000	10,000	-	-	-
568.50 - Other Contributions- Mon River Trail Conservancy	40,000	40,000	33,879	148,600	65,000
568.51 - Other Contributions- Celebration America	3,131	15,000	-	-	-
568.52 - Other Contributions- Botanic Gardens	26,210	30,000	35,000	35,000	-
568.54 - Other Contributions- MLK Day	785	330	-	1,500	416
568.55 - Other Contributions- Your Community Foundation	100,000	75,000	67,500	75,000	60,000
568.56 - Other Contributions- Upper Mon River Association	2,500	2,500	3,000	3,000	3,000
568.58 - Other Contributions- WVU School of Public Health	9,681	4,166	-	7,332	-
568.60 - Other Contributions- Mgmt Health & Wellness	500	-	-	-	-
568.61 - Other Contributions- Mgmt Pedestrian Safety Board	-	-	-	40,000	-
568.63 - Other Contributions- Downtown Initiative	-	-	-	115,000	-
568.65 - Other Contributions- Sister Cities-Xuzhou City Garden	14,950	-	-	-	-

**Capital Escrow Fund Budget - Expenditures**  
**Budget Year 2024**



	YTD FY23 (as of				
	2021 Actual	2022 Actual	02/09/23)	2023 Amended	2024 Proposed
568.66 - Other Contributions- Sobering Center	-	100,000	100,000	100,000	100,000
568.68 - Other Contributions- Mgmt Community Resources	-	50,000	55,000	55,000	75,000
568.75 - Other Contributions- MAP	-	-	-	50,000	50,000
<b>04 - Contributions Total</b>	<b>300,470</b>	<b>593,162</b>	<b>417,420</b>	<b>939,974</b>	<b>630,416</b>
<b>424 - Contributions Total</b>	<b>300,470</b>	<b>593,162</b>	<b>417,420</b>	<b>939,974</b>	<b>630,416</b>
<b>436 - Code Enforcement</b>					
<b>02 - Contracted Services</b>					
230.17 - Contracted Services- Demolition Fund	73,116	37,828	-	272,271	100,000
<b>02 - Contracted Services Total</b>	<b>73,116</b>	<b>37,828</b>	<b>-</b>	<b>272,271</b>	<b>100,000</b>
<b>05 - Capital Outlay</b>					
459.01 - Capital Outlay Equip- Vehicles	26,005	30,056	16,789	30,400	30,000
<b>05 - Capital Outlay Total</b>	<b>26,005</b>	<b>30,056</b>	<b>16,789</b>	<b>30,400</b>	<b>30,000</b>
<b>436 - Code Enforcement Total</b>	<b>99,120</b>	<b>67,884</b>	<b>16,789</b>	<b>302,671</b>	<b>130,000</b>
<b>437 - Planning &amp; Zoning</b>					
<b>02 - Contracted Services</b>					
230.05 - Contracted Services- Downtown Plan	-	-	-	75,000	50,000
230.18 - Contracted Services- Comprehensive Plan	-	126,441	63,277	23,910	-
230.22 - Contracted Services- Rewrite Subdivision Code	-	3,875	-	90,000	29,750
230.33 - Contracted Services- Design Services	-	-	-	7,500	-
<b>02 - Contracted Services Total</b>	<b>-</b>	<b>130,316</b>	<b>63,277</b>	<b>196,410</b>	<b>79,750</b>
<b>05 - Capital Outlay</b>					
458.03 - Capital Outlay Other - Other Projects	-	14,436	-	5,564	-
458.11 - Capital Outlay Other - Way Finding	-	-	-	50,000	-

**Capital Escrow Fund Budget - Expenditures**  
**Budget Year 2024**



	2021 Actual	2022 Actual	YTD FY23 (as of 02/09/23)	2023 Amended	2024 Proposed
459.01 - Capital Outlay Equip- Vehicles	-	-	-	5,000	5,000
<b>05 - Capital Outlay Total</b>	-	<b>14,436</b>	-	<b>60,564</b>	<b>5,000</b>
<b>437 - Planning &amp; Zoning Total</b>	-	<b>144,752</b>	<b>63,277</b>	<b>256,974</b>	<b>84,750</b>
<b>439 - Information Technology</b>					
<b>05 - Capital Outlay</b>					
459.20 - Capital Outlay Equip- Computer Software	-	33,462	-	5,971	-
459.24 - Capital Outlay Equip- Computer Equipment	55,319	59,124	105,115	274,440	-
<b>05 - Capital Outlay Total</b>	<b>55,319</b>	<b>92,585</b>	<b>105,115</b>	<b>280,411</b>	-
<b>439 - Information Technology Total</b>	<b>55,319</b>	<b>92,585</b>	<b>105,115</b>	<b>280,411</b>	-
<b>440 - City Hall</b>					
<b>05 - Capital Outlay</b>					
457.08 - Capital Outlay Building- City Hall Renovations	225	27,416	-	-	-
457.17 - Capital Outlay Building- 430 Spruce Street	-	-	1,258	5,000	15,000
<b>05 - Capital Outlay Total</b>	<b>225</b>	<b>27,416</b>	<b>1,258</b>	<b>5,000</b>	<b>15,000</b>
<b>07 - Other Buildings</b>					
245.05 - Repairs & Maintenance Repairs & Maintenance Fund	92,000	61,926	-	380,878	50,000
<b>07 - Other Buildings Total</b>	<b>92,000</b>	<b>61,926</b>	-	<b>380,878</b>	<b>50,000</b>
<b>440 - City Hall Total</b>	<b>92,225</b>	<b>89,342</b>	<b>1,258</b>	<b>385,878</b>	<b>65,000</b>
<b>441 - Woodburn</b>					
<b>04 - Contributions</b>					
568.74 - Other Contributions- Woodburn Mural grant match	-	-	5,009	5,000	-
<b>04 - Contributions Total</b>	-	-	<b>5,009</b>	<b>5,000</b>	-

**Capital Escrow Fund Budget - Expenditures**  
**Budget Year 2024**



	2021 Actual	2022 Actual	YTD FY23 (as of 02/09/23)	2023 Amended	2024 Proposed
<b>05 - Capital Outlay</b>					
457.01 - Capital Outlay Building- Improvement	26,943	33,559	23,700	70,581	50,000
457.09 - Capital Outlay Building- Woodburn	222	70,129	16,045	599,871	-
<b>05 - Capital Outlay Total</b>	<b>27,165</b>	<b>103,688</b>	<b>39,745</b>	<b>670,452</b>	<b>50,000</b>
<b>441 - Woodburn Total</b>	<b>27,165</b>	<b>103,688</b>	<b>44,754</b>	<b>675,452</b>	<b>50,000</b>
<b>444 - Transfers</b>					
<b>04 - Contributions</b>					
566.403 - Contribution Other Fund-General Airport Fund	21,904	-	-	3,087	-
566.420 - Contribution Other Fund-General Bld Commission Fund	-	2,722	8,410	612,875	-
<b>04 - Contributions Total</b>	<b>21,904</b>	<b>2,722</b>	<b>8,410</b>	<b>615,962</b>	<b>-</b>
<b>444 - Transfers Total</b>	<b>21,904</b>	<b>2,722</b>	<b>8,410</b>	<b>615,962</b>	<b>-</b>
<b>569 - Communications</b>					
<b>05 - Capital Outlay</b>					
458.00 - Capital Outlay Other	-	-	-	-	50,000
459.00 - Capital Outlay Equip- Equipment	-	-	-	20,000	-
<b>05 - Capital Outlay Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>20,000</b>	<b>50,000</b>
<b>569 - Communications Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>20,000</b>	<b>50,000</b>
<b>699 - Contingencies</b>					
<b>04 - Contributions</b>					
568.00 - Other Contributions- Other	-	-	-	685,500	286,584
<b>04 - Contributions Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>685,500</b>	<b>286,584</b>

**Capital Escrow Fund Budget - Expenditures**  
**Budget Year 2024**



	YTD FY23 (as of				
	2021 Actual	2022 Actual	02/09/23)	2023 Amended	2024 Proposed
<b>699 - Contingencies Total</b>	-	-	-	<b>685,500</b>	<b>286,584</b>
<b>700 - Police Department</b>					
<b>02 - Contracted Services</b>					
249.00 - Rents & Leases - Buildings & Equipment	-	-	20,000	120,000	-
<b>02 - Contracted Services Total</b>	-	-	<b>20,000</b>	<b>120,000</b>	-
<b>05 - Capital Outlay</b>					
459.00 - Capital Outlay Equip- Equipment	63,359	-	-	36,141	80,000
459.21 - Capital Outlay Equip- MSF Equipment	21,899	212,326	32,665	336,874	270,000
<b>05 - Capital Outlay Total</b>	<b>85,258</b>	<b>212,326</b>	<b>32,665</b>	<b>373,015</b>	<b>350,000</b>
<b>700 - Police Department Total</b>	<b>85,258</b>	<b>212,326</b>	<b>52,665</b>	<b>493,015</b>	<b>350,000</b>
<b>706 - Fire Department</b>					
<b>05 - Capital Outlay</b>					
457.10 - Capital Outlay Building- FD Building Repairs	8,508	63,783	-	3,024	-
457.19 - Capital Outlay Building- Training Facility	-	-	-	132,000	-
459.00 - Capital Outlay Equip- Equipment	68,589	88,941	67,378	656,507	275,000
459.01 - Capital Outlay Equip- Vehicles	40,797	1,509,765	4,382	607,600	828,600
<b>05 - Capital Outlay Total</b>	<b>117,893</b>	<b>1,662,490</b>	<b>71,760</b>	<b>1,399,130</b>	<b>1,103,600</b>
<b>706 - Fire Department Total</b>	<b>117,893</b>	<b>1,662,490</b>	<b>71,760</b>	<b>1,399,130</b>	<b>1,103,600</b>
<b>750 - Street Department</b>					
<b>03 - Commodities</b>					
344.22 - Supplies & Materials Salt-Snow Removal-MSF	-	-	135,374	200,000	150,000
344.26 - Supplies & Materials Street Lights-MSF	-	-	-	100,000	250,000
<b>03 - Commodities Total</b>	-	-	<b>135,374</b>	<b>300,000</b>	<b>400,000</b>

**Capital Escrow Fund Budget - Expenditures**  
**Budget Year 2024**



	2021 Actual	2022 Actual	YTD FY23 (as of 02/09/23)	2023 Amended	2024 Proposed
<b>05 - Capital Outlay</b>					
456.01 - Capital Outlay Land Various Slips	218,017	53,147	-	99,987	100,000
457.11 - Capital Outlay Building- Salt Building	-	-	-	100,000	-
457.15 - Capital Outlay Building- City Garage	20,479	-	-	3,866	-
458.07 - Capital Outlay Other - Public Right-of-Way Improv - MSF	401,317	1,365,764	2,365,802	4,181,564	1,400,000
458.08 - Capital Outlay Other - Neighborhood Signs	-	-	-	4,000	6,000
458.10 - Capital Outlay Other - Traffic Calming	2,910	-	-	-	-
458.51 - Capital Outlay Other - 8th Street Trailhead	-	41,567	-	-	-
458.72 - Capital Outlay Other - Beechurst & 1st Intersec. Improv	-	-	-	200,000	82,000
458.76 - Capital Outlay Other - Eastern-Flagel Trail Connector	-	-	-	75,000	-
458.86 - Capital Outlay Other - Rail Trail Paving Project	-	-	75,000	75,000	-
459.00 - Capital Outlay Equip- Equipment	-	25,075	75,982	199,800	-
459.22 - Capital Outlay Equip- MSF Equipment	143,426	110,392	26,925	442,873	230,000
<b>05 - Capital Outlay Total</b>	<b>786,148</b>	<b>1,595,944</b>	<b>2,543,709</b>	<b>5,382,090</b>	<b>1,818,000</b>
<b>750 - Street Department Total</b>	<b>786,148</b>	<b>1,595,944</b>	<b>2,679,083</b>	<b>5,682,090</b>	<b>2,218,000</b>
<b>758 - Airport</b>					
<b>02 - Contracted Services</b>					
230.00 - Contracted Services- General	8,359	3,040	-	62,601	-
<b>02 - Contracted Services Total</b>	<b>8,359</b>	<b>3,040</b>	<b>-</b>	<b>62,601</b>	<b>-</b>
<b>05 - Capital Outlay</b>					
456.03 - Capital Outlay Land Inground Fuel Tank Removal	55,871	-	-	-	-
457.00 - Capital Outlay Building- Buildings	(1,203)	58,683	-	2,650	-
457.01 - Capital Outlay Building- Improvement	-	-	30,000	120,000	-
458.03 - Capital Outlay Other - Other Projects	-	-	-	150,000	100,000
458.32 - Capital Outlay Other - Runway Extension	14,750	-	-	1,845,582	781,050

**Capital Escrow Fund Budget - Expenditures**  
**Budget Year 2024**



	2021 Actual	2022 Actual	YTD FY23 (as of 02/09/23)	2023 Amended	2024 Proposed
458.35 - Capital Outlay Other - Sidewalks	-	20,000	-	-	-
458.42 - Capital Outlay Other - Airport Access Road	18,127	7,720	814	34,154	10,000
458.49 - Capital Outlay Other - Runway Extension Protection Zone	-	-	-	1,000,000	-
458.65 - Capital Outlay Other - Runway Ext Land Acquisition	-	495,746	3,700	4,254	-
458.82 - Capital Outlay Other - Aerial Lift(s) for Airport	-	102,928	-	2,072	-
458.89 - Capital Outlay Other - Local Grant Match	-	-	-	80,000	180,000
459.00 - Capital Outlay Equip- Equipment	69,483	64,630	6,135	381,997	360,000
459.27 - Capital Outlay Equip- Scully System for Fuel Farm	19,969	(5,806)	-	-	-
<b>05 - Capital Outlay Total</b>	<b>176,997</b>	<b>743,900</b>	<b>40,650</b>	<b>3,620,709</b>	<b>1,431,050</b>
<b>758 - Airport Total</b>	<b>185,356</b>	<b>746,940</b>	<b>40,650</b>	<b>3,683,310</b>	<b>1,431,050</b>
<b>761 - Grants</b>					
<b>05 - Capital Outlay</b>					
458.53 - Capital Outlay Other - TEA21	96,000	193,402	-	215,598	-
458.61 - Capital Outlay Other - Foundry Street Lighting	-	-	38	8,580	-
458.67 - Capital Outlay Other - Pedestrian Project	-	-	-	20,000	-
<b>05 - Capital Outlay Total</b>	<b>96,000</b>	<b>193,402</b>	<b>38</b>	<b>244,178</b>	<b>-</b>
<b>06 - Grant Expenditures</b>					
458.97 - Capital Outlay Other - State CDBG CARES Funding	-	-	22,505	-	-
<b>06 - Grant Expenditures Total</b>	<b>-</b>	<b>-</b>	<b>22,505</b>	<b>-</b>	<b>-</b>
<b>761 - Grants Total</b>	<b>96,000</b>	<b>193,402</b>	<b>22,544</b>	<b>244,178</b>	<b>-</b>
<b>900 - BOPARC</b>					
<b>05 - Capital Outlay</b>					
458.54 - Capital Outlay Other - BOPARC Upgrades	318,049	377,183	908,368	908,368	195,000
<b>05 - Capital Outlay Total</b>	<b>318,049</b>	<b>377,183</b>	<b>908,368</b>	<b>908,368</b>	<b>195,000</b>

**Capital Escrow Fund Budget - Expenditures**  
**Budget Year 2024**



	2021 Actual	2022 Actual	YTD FY23 (as of 02/09/23)	2023 Amended	2024 Proposed
<b>900 - BOPARC Total</b>	<b>318,049</b>	<b>377,183</b>	<b>908,368</b>	<b>908,368</b>	<b>195,000</b>
<b>906 - Arts &amp; Culture Development</b>					
<b>02 - Contracted Services</b>					
230.31 - Contracted Services- Morgantown Mural Project	-	600	9,400	24,401	10,000
<b>02 - Contracted Services Total</b>	<b>-</b>	<b>600</b>	<b>9,400</b>	<b>24,401</b>	<b>10,000</b>
<b>05 - Capital Outlay</b>					
458.56 - Capital Outlay Other - MET Theatre	730	286,043	-	122,969	85,000
458.69 - Capital Outlay Other - MET Roof	230,426	102,541	-	-	-
458.74 - Capital Outlay Other - HVAC System	-	69,847	236,286	449,976	-
459.01 - Capital Outlay Equip- Vehicles	-	-	2,234	9,730	9,000
<b>05 - Capital Outlay Total</b>	<b>231,156</b>	<b>458,431</b>	<b>238,519</b>	<b>582,675</b>	<b>94,000</b>
<b>906 - Arts &amp; Culture Development Total</b>	<b>231,156</b>	<b>459,031</b>	<b>247,919</b>	<b>607,075</b>	<b>104,000</b>
<b>950 - Urban Landscape</b>					
<b>04 - Contributions</b>					
457.13 - Capital Outlay Building- Urban Landscape Center	-	7,546	-	-	-
567.11 - Contrib Govt Entities Urban Forestry	9,252	-	-	-	-
567.12 - Contrib Govt Entities Urban Landscape	-	-	-	91,676	-
<b>04 - Contributions Total</b>	<b>9,252</b>	<b>7,546</b>	<b>-</b>	<b>91,676</b>	<b>-</b>
<b>05 - Capital Outlay</b>					
458.03 - Capital Outlay Other - Other Projects	-	-	-	14,000	14,000
458.87 - Capital Outlay Other - Pedlet Projects	-	-	-	42,298	-
458.88 - Capital Outlay Other - Downtown Business District Proj.	-	-	-	15,000	-
459.01 - Capital Outlay Equip- Vehicles	5,367	5,273	2,916	6,235	5,600

**Capital Escrow Fund Budget - Expenditures**  
**Budget Year 2024**



	YTD FY23 (as of				
	2021 Actual	2022 Actual	02/09/23)	2023 Amended	2024 Proposed
<b>05 - Capital Outlay Total</b>	<b>5,367</b>	<b>5,273</b>	<b>2,916</b>	<b>77,533</b>	<b>19,600</b>
<b>950 - Urban Landscape Total</b>	<b>14,619</b>	<b>12,820</b>	<b>2,916</b>	<b>169,209</b>	<b>19,600</b>
<b>979 - Hazel Ruby McQuain Riverfront Park</b>					
<b>02 - Contracted Services</b>					
230.26 - Contracted Services- HRM Engineering & Rigging	-	-	-	35,000	-
230.27 - Contracted Services- HRM Reserved Seating Area	-	54,917	-	30,083	-
<b>02 - Contracted Services Total</b>	<b>-</b>	<b>54,917</b>	<b>-</b>	<b>65,083</b>	<b>-</b>
<b>05 - Capital Outlay</b>					
458.40 - Capital Outlay Other - Hazel Ruby McQuain Park	709,375	194,500	351,258	430,181	550,000
459.28 - Capital Outlay Equip- HRM Park furniture and equipment	-	115,902	141,637	100,000	-
<b>05 - Capital Outlay Total</b>	<b>709,375</b>	<b>310,402</b>	<b>492,894</b>	<b>530,181</b>	<b>550,000</b>
<b>07 - Other Buildings</b>					
245.04 - Repairs & Maintenance HRM Park Maintenance Fund	114,797	185,203	150,000	150,000	150,000
<b>07 - Other Buildings Total</b>	<b>114,797</b>	<b>185,203</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>
<b>979 - Hazel Ruby McQuain Riverfront Park Total</b>	<b>824,172</b>	<b>550,523</b>	<b>642,894</b>	<b>745,263</b>	<b>700,000</b>
<b>Grand Total</b>	<b>\$ 3,460,618</b>	<b>\$ 7,497,349</b>	<b>\$ 5,652,199</b>	<b>\$ 19,364,967</b>	<b>\$ 7,562,385</b>