

City Manager’s Discussion and Analysis on the Proposed Budget for Fiscal Year 2025-2026

The proposed budget for the Fiscal Year ending June 30, 2026, underscores our commitment to fiscal responsibility while addressing community needs. This budget has been crafted with a focus on data-driven insights and a clear understanding of our revenue streams and expenditure requirements. The enclosed budget document outlines the city administration’s proposed revenues and expenditures for the Fiscal Year 2025-2026 (FY26).

The latest Consumer Price Index (CPI) for calendar year 2024, from November 2023 to November 2024, is 2.7%. Considering this percentage and additional CPI data, we anticipate rising inflation, which will lead to higher project costs. While federal and state funds continue to support city projects, we do not expect as many federal funding opportunities due to the current economic climate. Additionally, our ARPA funding has been fully allocated or obligated as of December 31, 2024.

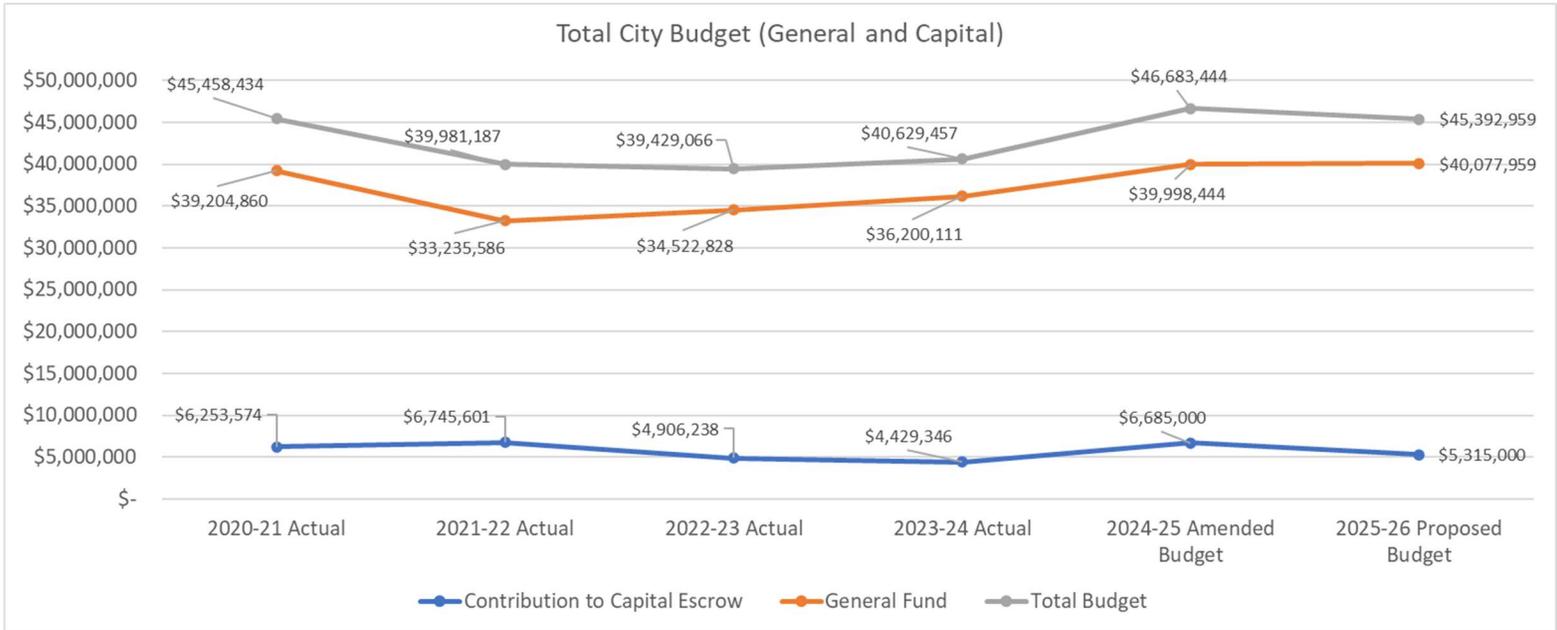
FY23 Actual Revenue	\$39,406,270
FY24 Actual Revenue	\$39,724,379
FY26 Proposed Revenue (Excluding \$6M Carryover)	\$39,434,209

Additionally, as we move forward, we project that revenues will remain flat or even decrease. To prepare for these projections, we have made necessary adjustments and budget revisions to ensure the successful completion of capital projects while safeguarding our future plans. As revenues stabilize, we will maintain a cautious approach in evaluating each expenditure. Each year, we remain aware that city expenditures could exceed projected revenues. The administration has adopted a moderately conservative strategy for estimating expenditures to prepare for this potential risk. Consequently, many initial requests from city departments, especially those related to staffing and capital expenditures, have been significantly reduced or eliminated to account for the uncertainty in city revenues, which is typical when considering factors and variables like the ones described above.

The total spending plan is \$45 million in the General Fund. Again, overall revenues are expected to remain relatively flat or slightly decrease compared with fiscal year 2024 actual and 2025 projections. Excluding prior year carryover amounts (approximately \$6 million respectively), FY26 revenue is budgeted at \$39 million, which positions us to present a balanced budget.

See Figure 1: Total City Budget (General and Capital)

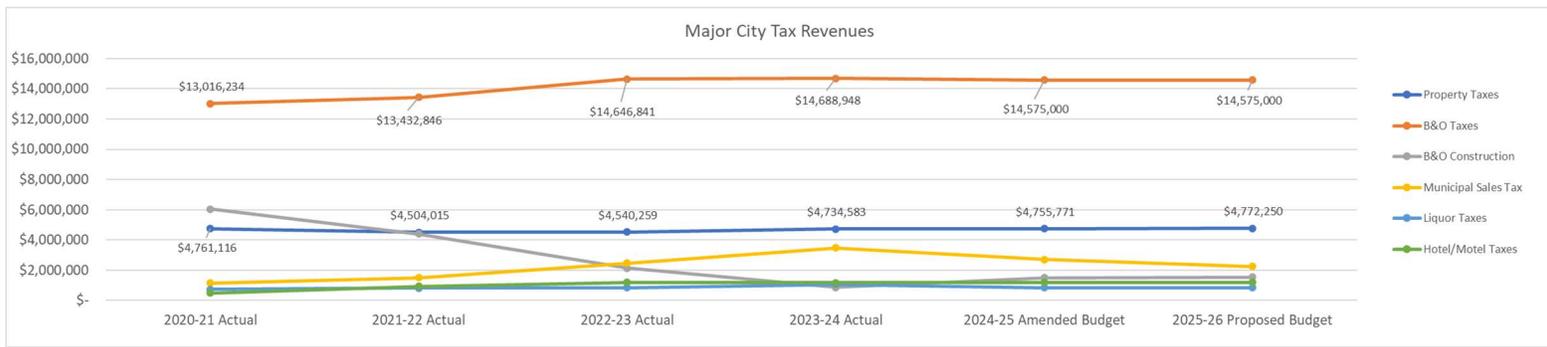
Figure 1: Total City Budget (General and Capital)



Revenues

For the upcoming fiscal year, the City’s primary revenue streams are anticipated to remain stable, with the exception of a one-time 15% increase in Fire Protection Service Charges. Figure 2 below visually represents the City’s major revenue sources, followed by a discussion of the major sources.

Figure 2: Major City Tax Revenues



Property Tax: The City of Morgantown is dedicated to keeping property tax levels consistent with those of previous years, with projected revenues of \$4.7 million for the upcoming fiscal year. This deliberate strategy aims to provide stability, foster economic growth, ensure fiscal responsibility, build community trust, and support long-term planning. This approach aligns with the City's commitment to maintaining a high quality of life for its residents and promoting a vibrant, thriving community.

Municipal Sales Tax: The upcoming year will be the sixth year (fifth full year) of a special revenue fund generated from the 1% sales tax increase that went into effect July 1, 2020. Municipal sales tax revenue has stabilized, averaging \$2.5 million per quarter. However, we anticipate a potential 10% decrease in sales tax revenue due to neighboring municipalities applying for West Virginia's Home Rule program. The WV Tax Division has confirmed that they will no longer use the ZIP code +4 method to define tax boundaries; instead, they will determine boundaries based on current Geographic Information System (GIS) data. We have adjusted our sales tax collection estimates in anticipation of a possible 10% decrease in sales tax revenue.

During the implementation of this new method, the City of Morgantown was informed that this transition may result in a 10% decrease in the total municipal sales tax remitted to the city by the WV Tax Division in the following fiscal year. This anticipated reduction is solely due to the State's adoption of a more accurate boundary determination method and is not a consequence of any actions taken by the city.

In response to this information, our initial Fiscal Year 2026 Budget has been conservatively adjusted to reflect a potential 10% decrease in overall municipal sales tax revenues. This adjustment is a precautionary measure to ensure fiscal responsibility and to maintain the stability of our financial planning.

We will continue to closely monitor the actual sales tax collections and will make the necessary budget revisions if the impact of the new boundary determination method differs from our initial projections.

The city anticipates receiving \$9 million in sales tax for FY26. The percentage allocation in this year's budget, as per ordinance, is 25% to BOPARC, 25% to Capitol Escrow Fund, 25% to the Policemen and Firemen's Pensions, and the remaining discretionary 25% to the General Fund to support City operations.

Hotel/Motel Tax: Revenue from the Hotel/Motel Tax is projected to remain steady at \$1.2 million for FY26. The allocation is as follows: \$600,000 (50%) to the Visit Mountaineer Country Convention & Visitors Bureau, \$300,000 (25%) to BOPARC and MET, and \$300,000 (25%) to support the City's visitor and tourism efforts.

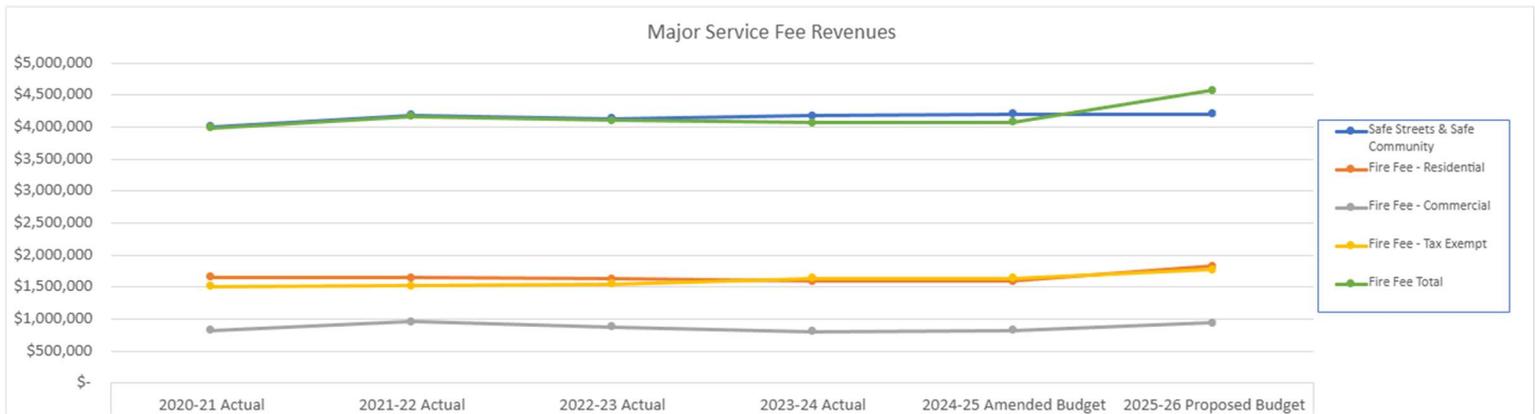
B & O Taxes: Regular Business and Occupation (B&O) tax revenue (excluding tax on construction projects over \$5 million) remains consistent for the current fiscal year. FY25 B&O revenue is budgeted at \$14.5 million.

B&O Tax from construction projects (for projects over \$5M) is projected to increase for FY26. One source of additional revenue is the anticipated B&O Construction Tax from the WVU Medicine Eye Institute project. This 2% tax paid by contractors is expected to provide a significant revenue stream for the city. However, the timing and amount of this revenue remains uncertain.

As a result, an increased amount in B&O Construction Tax revenue has not been budgeted for FY26. Once we start receiving these funds, we will make the necessary budget revisions to increase appropriations, following standard procedures.

Major Service Fee Revenues: The two components of this revenue stream are the Safe Streets & Safe Community Municipal Fee and the Fire Protection Service Fee. Figure 3 below visually represents the City’s major service fee revenue, followed by a discussion of these sources.

Figure 3: Major Service Fee Revenues



- The Safe Streets and Safe Community Municipal Fee:** The Safe Streets & Safe Community Municipal Fee (Municipal Service Fee) was implemented on January 1, 2016, with the goal of enhancing the safety and maintenance of the City's streets and improving police protection. This fee is \$3.00 per week for individuals working within city limits. This fee is expected to generate approximately \$4.2 million in FY26. Of this amount, \$2.4 million will be allocated to the Capital Escrow for right-of-way improvements, streets, and public safety equipment purchases.
- Fire Protection Service Fee:** The Fire Protection Service Charges (Fire Fees) are levied on all users of the City's fire protection services. These charges are based on the gross square footage of structures within the City. The revenue generated from these charges is used to fund the continuation, maintenance, and improvement of the City's fire protection services. This includes the purchase of new equipment, maintenance of existing equipment, and funding for personnel and training.

For the upcoming fiscal year, a one-time 15% increase in Fire Protection Service Charges has been adopted to support the City's required minimum contribution to the Fire Pension plan and to address rising operating costs within the Fire Department.

This increase is expected to provide the necessary funds to ensure that the Fire Department can continue to operate effectively and respond to emergencies promptly. The additional revenue will help maintain the high standards of fire protection services that the residents of Morgantown rely on.

Expenditures

Given the flattening revenue projections, expenditure requests have been carefully evaluated and constrained. We have aimed to minimize the funding for new full-time positions and new programs to align with the projected revenues. Figures 4 and 5 below provide visual representations of the City's major expenditure categories and types, followed by a discussion of the City's expenditures.

Figure 4: Personnel and Operational Expenditures

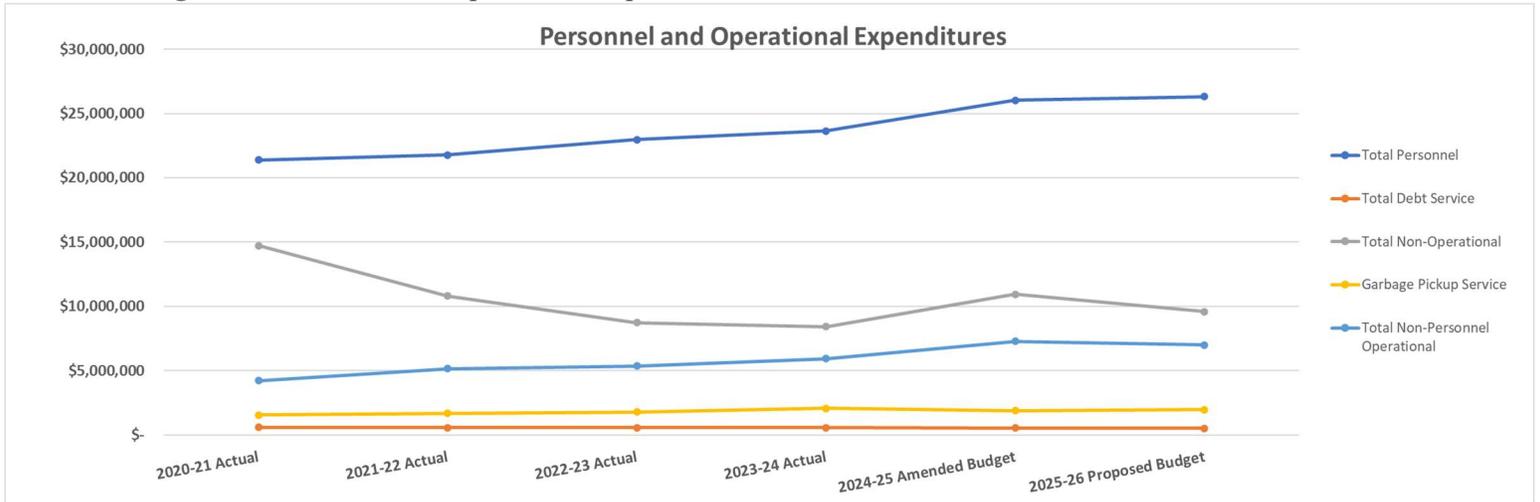
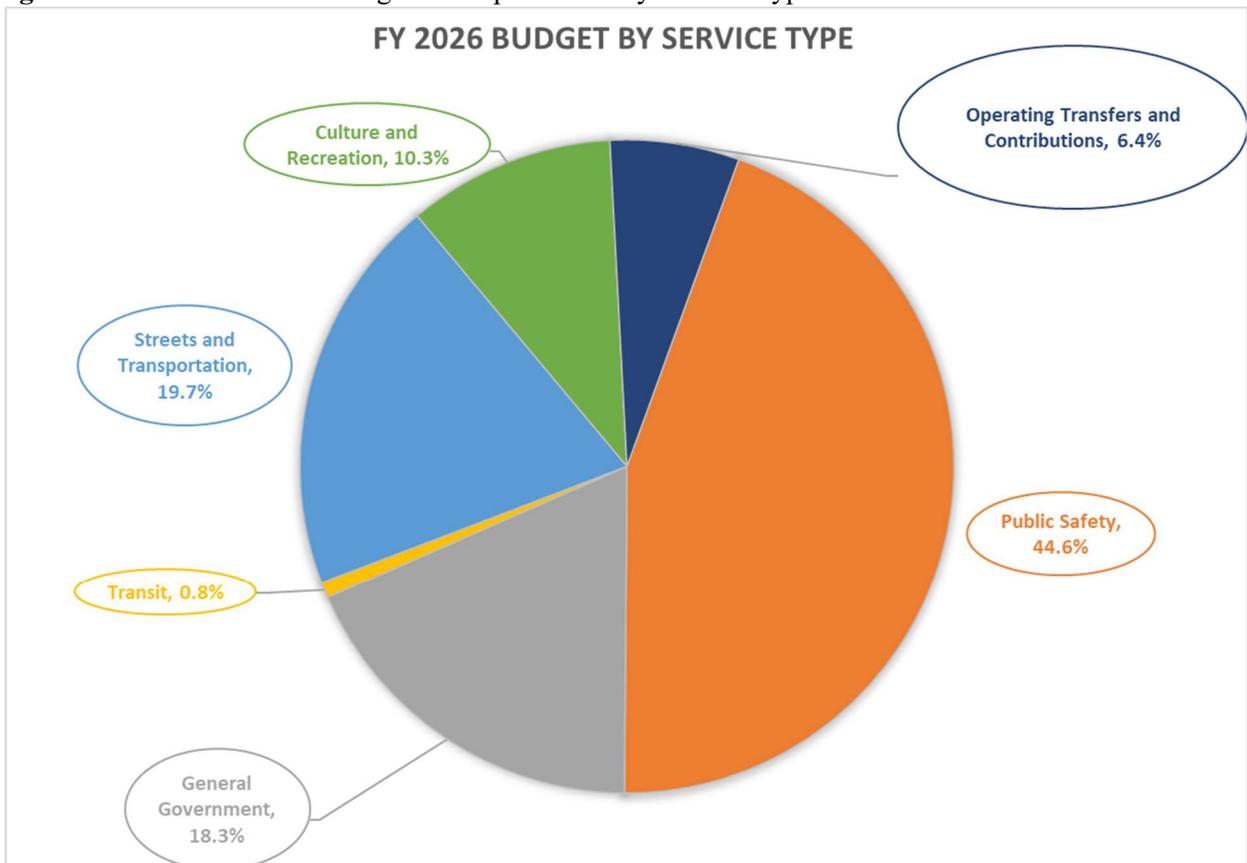


Figure 5: Fiscal Year 2026 Budget for Expenditures by Service Type



Personnel: The 2025-2026 budget includes two new positions within the General Fund: a Grant Technician for the City Manager’s Department and a Firefighter for the Fire Department. Additionally, the Morgantown Municipal Airport will be adding an Operations & Maintenance Specialist, which is accounted for in the Airport Fund.

A 2.7% cost of living adjustment (COLA) is included in salaries for FY26 in addition to the step increase. This percentage was based off the US Bureau of Labor Statistics 12- month percentage change, Consumer Price Index for the month of November 2024. The result of the COLA is an increase of approximately \$316,000 in salary, taxes, and pension contributions for the City’s FY26 General Fund.

On January 7, 2025, the City Council approved closing the Police and Fire Pension Funds to new entrants effective July 1, 2025, and chose the Optional II method to finance the unfunded actuarial accrued liability of the existing pension plans. The FY26 Budget for the Municipal Sales Tax Fund includes a 25% allocation of the quarterly municipal sales tax payment to the Police & Fire Pension Fund accounts (12.5% each). Additionally, the FY26 General Fund appropriation for the Police & Fire Employer Pension expense has been increased to reflect the higher contributions required by the “Compromise Plan” actuarial study.

The City’s minimum employer contributions to the Police and Fireman’s Pension Plans are projected to be \$2.9 million and \$2.4 million, respectively, for FY26. These contributions will be funded through a combination of General Fund appropriations and the allocation of municipal sales tax received in the Municipal Sales Tax Fund.

Over the past year, the City has experienced a significant rise in health insurance costs within its self-funded employee health insurance plan. This increase is primarily due to higher number of one-time high-cost claims, and trending high-cost prescriptions. It is important to note that self-funded insurance plans often encounter cyclical fluctuations in healthcare costs driven by claim variability, utilization trends, and stop-loss insurance factors.

In January 2024, the City transferred \$3.3 million from the Financial Stabilization Fund to the Life & Health Fund to address rising costs and stabilize the cash reserves of the City’s Self-funded Employee Health Insurance Plan. This strategic move was made to ensure the uninterrupted continuation of healthcare benefits for our city employees.

The City’s anticipated employer share of healthcare costs is included in each operational department's budget, based on the total number of eligible employees within each department. For the Fiscal Year 2025-2026, \$4.5 million has been allocated in the General Fund to cover the City's share of these costs. As we move into the new fiscal year, we will continue to monitor healthcare expenses using historical and predictive analytics. This proactive approach will enable better forecasting of future fluctuations during high-cost periods.

In conclusion, the Proposed Budget for FY26 is a balanced and forward-looking financial plan that addresses current challenges and positions the City of Morgantown for continued growth and success. We remain optimistic about our ability to manage healthcare costs effectively and are committed to ensuring the financial stability and health of our community.

Contingency: The General Fund contingency budget is a crucial component of our financial planning. It serves as a reserve to address unforeseen expenditures and emergencies that may arise during the fiscal year. This budget line item provides the City with the flexibility to respond to unexpected events without disrupting the planned allocation of resources.

For FY26, the General Fund contingency budget is set at \$416 thousand. This represents a decrease of approximately \$184 thousand from the prior year’s original adopted budget of \$600 thousand. The reduction in the contingency budget is primarily due to the additional funding required to support the Capital Escrow Fund. Despite this decrease, the contingency budget remains a vital tool for maintaining the City’s financial health and ensuring that we can address any unexpected needs that may arise.

Throughout the fiscal year, the contingency budget is utilized to cover unanticipated expenses that are not accounted for in the initial budget. This can include emergency repairs, unexpected legal costs, or other urgent expenditures. By maintaining a contingency budget, the City can manage these unforeseen costs without compromising the funding for essential services and projects.

Agency Funding: Included in the FY26 budget, the City has allocated \$624,500 to 13 non-profit and quasi-government entities through the City’s Capital Escrow Fund and Opioid Settlement Fund. This financial support enhances the community's health, well-being, quality of life, and safety by fostering sustained and collaborative relationships with these essential organizations.

Figure 6: Summary of Funding for Agency and Quasi-Government Entity Requests for the Fiscal Year 2025-2026

	Capital Escrow Fund	Opioid Settlement Fund	Total
Sunnyside Up / Campus Neighborhood Revitalization Corp.	\$ 100,000	\$ -	\$ 100,000
Main Street Morgantown	\$ 80,000	\$ -	\$ 80,000
Morgantown Area Partnership	\$ 40,000	\$ -	\$ 40,000
Morgantown Area Youth Services	\$ 10,000	\$ -	\$ 10,000
Morgantown Community Resources	\$ 40,000	\$ -	\$ 40,000
Morgantown Human Rights Commission	\$ 1,000	\$ -	\$ 1,000
Mon River Trail Conservancy	\$ 120,000	\$ -	\$ 120,000
Upper Mon River Association	\$ 2,500	\$ -	\$ 2,500
West Virginia Botanic Garden	\$ 10,000	\$ -	\$ 10,000
Your Community Foundation	\$ 50,000	\$ -	\$ 50,000
WV Catholic Charities - Grace Shelter	\$ 3,305	\$ 121,695	\$ 125,000
WV Catholic Charities - Warming Shelter	\$ 40,000	\$ -	\$ 40,000
Civilian Review Board	\$ 1,000	\$ -	\$ 1,000
MUB	\$ 5,000	\$ -	\$ 5,000
Total	\$ 502,805	\$ 121,695	\$ 624,500

Public Service Agencies: In addition to the previously mentioned Agency allocations, the City has budgeted a total of \$6M in funding to several key public service agencies for FY26 through several of its funds. This includes the Board of Parks and Recreation (BOPARC), which maintains and enhances city parks and recreational facilities; the Morgantown Public Library System, which offers educational resources and community programs; the Morgantown Monongalia Planning Organization, which oversees regional transportation planning and development initiatives; and the Mountain Line Transit Authority, which ensures accessible and efficient public transportation. These funds, distributed across various sources, are crucial for supporting the operations and services that contribute to the community's overall quality of life.

Figure 7: Summary of Funding for Public Service Agencies for the Fiscal Year 2025-2026

	General Fund	Capital Escrow Fund	Coal Severance Fund	Municipal Sales Tax Fund	Total
BOPARC - Support for General Operations	\$ 1,900,000	\$ -	\$ -	\$ -	\$ 1,900,000
BOPARC - Hotel/Motel Tax Allocation	\$ 255,000	\$ -	\$ -	\$ -	\$ 255,000
BOPARC - 25% Allocation of Municipal Sales Tax	\$ -	\$ -	\$ -	\$ 2,259,759	\$ 2,259,759
BOPARC - 100% of Coal Severance Collected	\$ -	\$ -	\$ 122,450	\$ -	\$ 122,450
BOPARC - Support for Capital Projects	\$ -	\$ 150,000	\$ -	\$ -	\$ 150,000
Subtotal for BOPARC	\$ 2,155,000	\$ 150,000	\$ 122,450	\$ 2,259,759	\$ 4,687,209
Morgantown Public Library System	\$ 966,000	\$ -	\$ -	\$ -	\$ 966,000
Mountain Line Transit Authority	\$ 356,000	\$ -	\$ -	\$ -	\$ 356,000
Morgantown Monongalia Planning Organization	\$ 30,000	\$ -	\$ -	\$ -	\$ 30,000
Total	\$ 3,507,000	\$ 150,000	\$ 122,450	\$ 2,259,759	\$ 6,039,209

Capital Improvements: Total spending from the Capital Escrow Fund, which includes agency requests and public service support, is budgeted at \$7.7 million. This represents a decrease of \$332,000 compared to the original adopted FY25 budget. The primary reasons for this reduction are the potential decline in municipal sales tax revenue and the uncertain timing & amount of the major B&O Construction Tax Revenue. Consequently, this additional revenue is not included in our FY26 budget. Once we begin receiving these funds, we will follow standard procedures to revise the budget and increase appropriations as necessary.

Conclusion

To summarize these efforts, numerous individuals have played a crucial role in developing and finalizing this budget. I want to extend my gratitude to the leadership in the Finance and City Manager's office. Their meticulous attention to detail and careful revenue forecasting have made it possible to achieve a balanced budget.

This balanced budget allows us to continue working on meaningful projects while supporting our staff, enabling them to serve the citizens of Morgantown to the best of their abilities. We have adopted a "look before you leap" and "measure twice, cut once" approach to solidifying this plan. Our strategy will ensure the well-being of our community and allow the city to conduct business and operations thoughtfully and effectively throughout 2025 and 2026.

Sincerely,

Damien Davis
Acting City Manager
City of Morgantown

Supplemental – Charts & Graphs

Figure 1: Total City Budget (General and Capital)

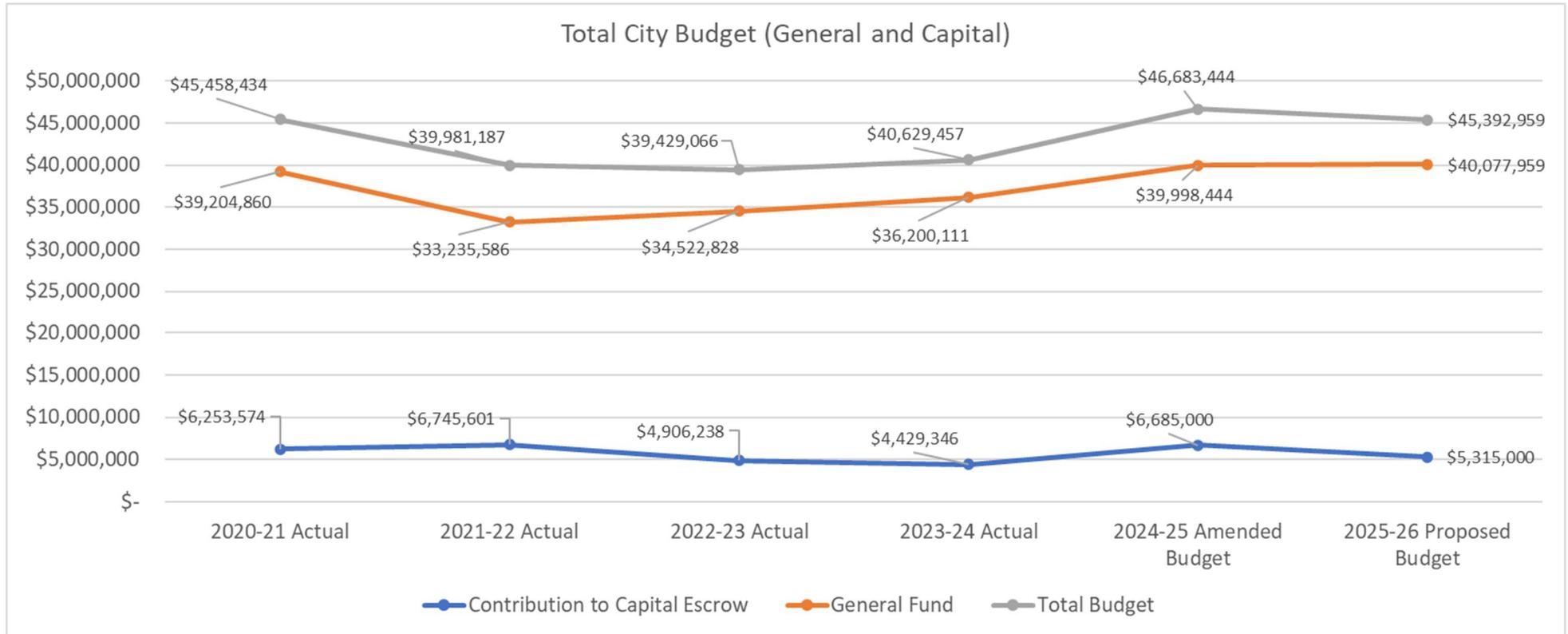


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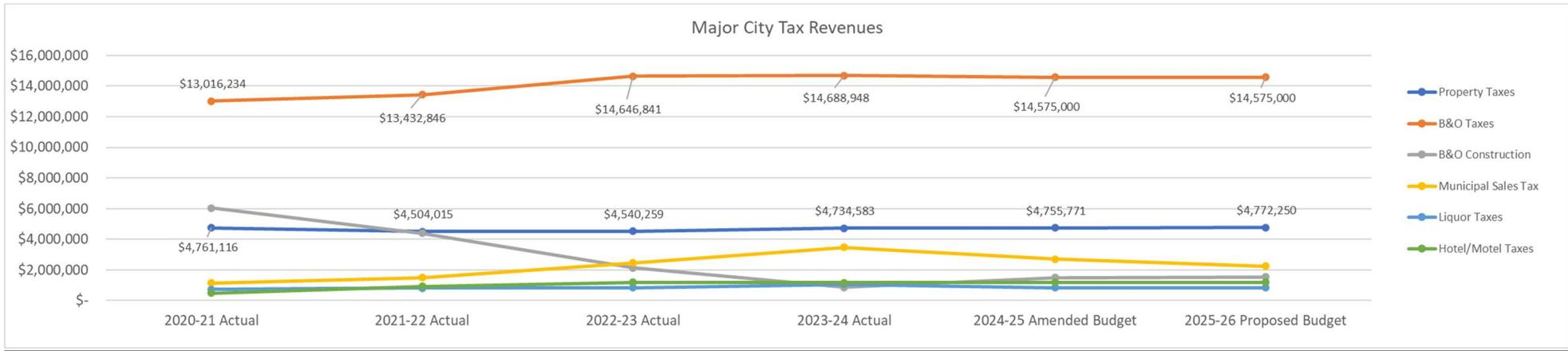


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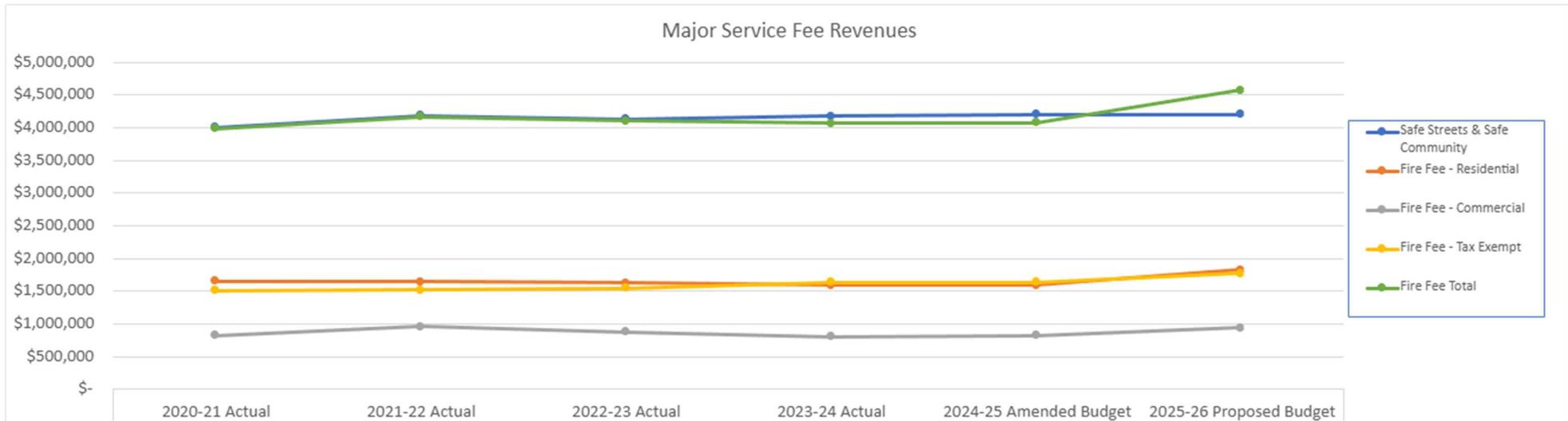


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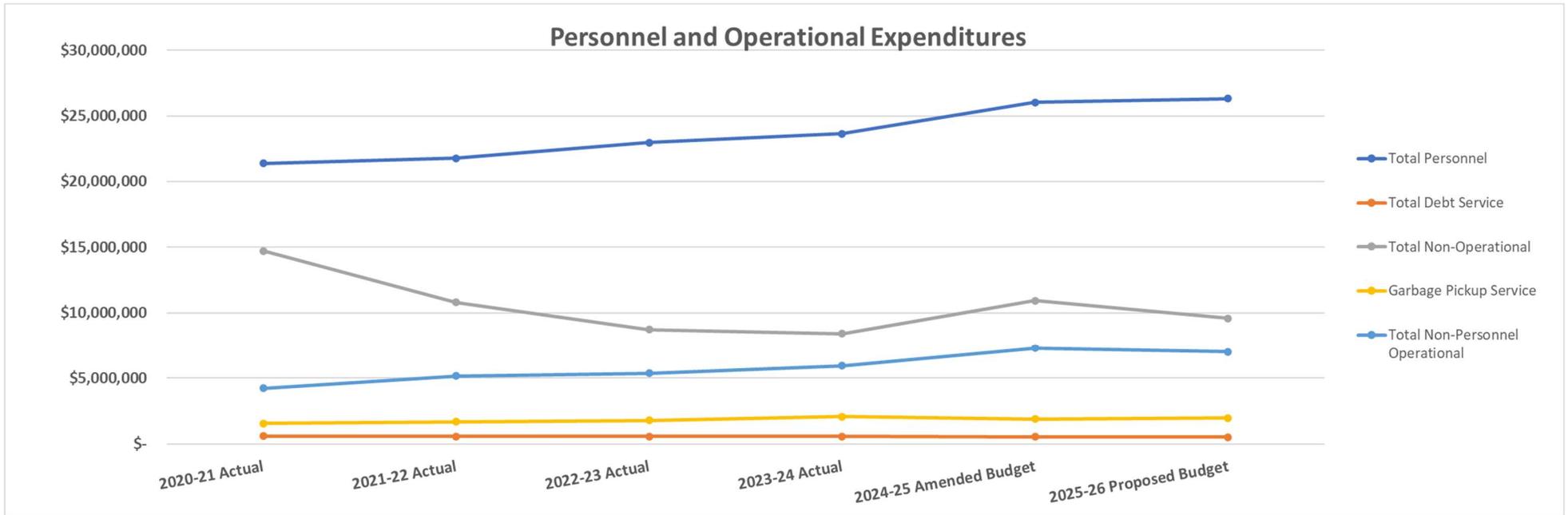


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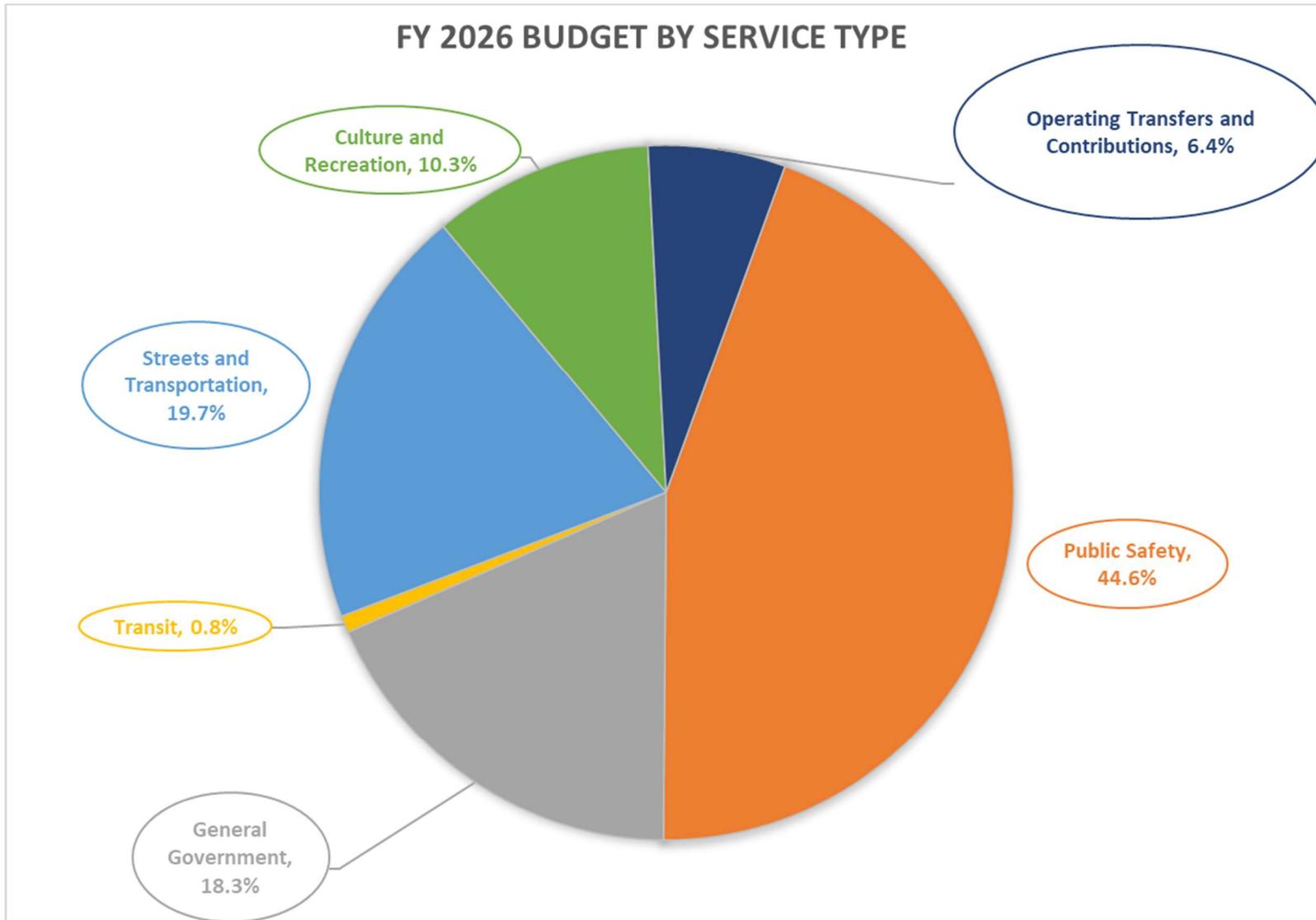


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City of Morgantown

General Fund Revenues & Expenditures

**Budget
2025 - 2026**

City of Morgantown

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General Fund Revenue Budget - Summary
Budget Year 2026



	2023 Actual	2024 Actual	2025 YTD Actual (as of 01/22/25)	2025 Amended Budget	2026 Proposed Budget
Taxes	27,764,490	28,124,654	14,393,107	27,658,729	27,268,009
License and Permits	334,591	335,390	178,811	355,000	359,000
Intergovernmental	172,855	95,897	109,225	240,000	180,000
Charges for Services	10,190,812	10,199,886	7,152,949	10,345,500	10,917,000
Interfund Charges	69,000	41,000	-	62,200	52,200
Fines and Forfeitures	194,607	183,176	153,124	165,000	180,000
Miscellaneous	679,916	744,376	516,476	539,200	478,000
Balance 7/1	-	-	-	7,359,000	5,958,750
Grand Total	39,406,270	39,724,379	22,503,691	46,724,629	45,392,959

General Fund Expenditure Budget - Summary
Budget Year 2026



	2023 Actual	2024 Actual	2025 YTD Actual (as of 01/22/25)	2025 Amended Budget	2026 Proposed Budget
409 - Mayor	16,379	17,918	5,022	19,643	18,286
410 - Council	64,069	72,576	39,869	84,447	80,527
412 - City Manager	942,047	958,368	545,405	1,044,541	1,099,378
414 - Finance	1,057,266	1,076,389	530,414	1,218,961	1,139,532
415 - City Clerk	231,065	247,190	138,235	288,845	272,089
416 - Municipal Court	293,025	260,121	134,225	251,394	229,071
417 - City Attorney	482,418	412,000	296,600	485,600	461,864
420 - Engineering	200,226	274,996	-	-	-
422 - Human Resources	410,752	462,526	304,800	677,911	641,317
424 - Contributions	532,045	598,930	365,512	619,279	619,279
436 - Code Enforcement	1,018,216	1,016,174	715,737	1,244,315	1,247,339
437 - Planning & Zoning	341,514	265,204	139,035	582,031	482,876
438 - Elections	47,032	-	100	51,300	-
439 - Information Technology	510,420	809,020	508,607	920,408	966,327
440 - City Hall	1,326,393	1,347,038	792,520	1,550,795	1,585,625
444 - Transfers	9,318,120	8,989,778	2,512,732	11,480,599	10,113,103
569 - Communications	273,472	313,843	190,613	372,983	368,206
699 - Contingencies	-	-	-	545,007	416,479
700 - Police Department	9,211,344	9,465,943	6,047,630	10,514,421	10,531,771
700.37 - Police Dept - Training Center	-	5,722	27,570	57,167	124,090
706 - Fire Department	7,106,848	7,595,120	4,235,581	7,767,082	7,936,433
706.38 - Fire Dept - Fire Marshall	-	-	42,439	66,980	63,680
707 - Animal Control	31,027	-	43,649	70,368	36,426
750 - Street Department	3,190,054	3,208,027	1,843,407	3,645,970	3,731,976
754 - Equipment Maintenance	813,447	882,383	472,429	924,819	924,554
800 - Garbage Department	1,781,332	2,077,252	944,730	1,900,000	1,964,000
802 - Recycling	16,856	7,452	-	-	-
950 - Urban Landscape	214,057	265,490	157,731	336,763	338,731
Grand Total	39,429,424	40,629,457	21,034,591	46,721,629	45,392,959

General Fund Budget - Revenue Detail
Budget Year 2026



	2023 Actual	2024 Actual	2025 YTD Actual (as of 01/22/25)	2025 Amended Budget	2026 Proposed Budget
Taxes					
301.01 - Property Tax Current Year	4,262,287	4,380,526	2,821,923	4,430,771	4,447,250
301.02 - Property Tax Prior Year	153,617	202,424	152,538	190,000	190,000
301.06 - Property Tax Supplemental	82,495	102,192	68,839	85,000	85,000
301.12 - Property Tax Property Tax Loss Distribution	4,318	-	32,625	5,000	5,000
302.00 - Penalty & Interest & Publication Fees Tax	37,541	49,442	30,146	45,000	45,000
303.00 - Gas & Oil Severance Tax	176,479	310,215	111,714	300,000	300,000
304.01 - Excise Tax Electric	585,416	606,870	346,447	600,000	600,000
304.02 - Excise Tax Gas	299,522	321,091	90,248	300,000	300,000
304.03 - Excise Tax MUB	247,241	250,597	125,121	245,000	245,000
304.04 - Excise Tax Phone	50,762	46,332	24,328	45,000	45,000
304.05 - Excise Tax MC/GB Hauler	34,163	36,070	18,448	34,000	34,000
305.00 - Business & Occupation Tax Regular	14,646,841	14,688,948	6,952,507	14,575,000	14,575,000
305.01 - Business & Occupation Tax B&O Construction	2,146,233	866,482	777,497	1,500,000	1,550,000
306.00 - Wine & Liquor Tax General	849,297	1,065,337	383,472	845,000	845,000
307.00 - Animal Control Tax General	4,004	3,208	2,797	3,500	3,500
308.00 - Hotel Occupancy Tax General	1,186,433	1,163,164	708,728	1,200,000	1,200,000
309.00 - Amusement Tax General	3,693	1,391	608	2,500	2,500
313.00 - Municipal Sales Tax General	2,465,251	3,482,440	1,482,052	2,716,958	2,259,759
314.00 - Video Lottery (LVL) General	140,828	142,465	69,924	140,000	140,000
328.00 - Franchise Agreement Fees Telephone	-	-	-	-	-
328.01 - Franchise Agreement Fees CATV	256,297	241,737	121,422	240,000	240,000
330.00 - IRP Fees Truck Registration	120,504	152,920	66,570	145,000	145,000
376.00 - Gaming Income General	11,267	10,806	5,153	11,000	11,000
Taxes Total	27,764,490	28,124,654	14,393,107	27,658,729	27,268,009
License and Permits					
325.00 - Licenses Business License Fees	114,793	96,547	53,119	105,000	105,000
325.01 - Licenses Contractor License Fees	-	(5)	-	-	-
325.02 - Licenses License Overpayment	140	35	-	-	-
326.00 - Building Permit Fees General	209,453	224,735	113,697	235,000	235,000
327.00 - Permits Miscellaneous	10,205	12,748	9,105	15,000	19,000
327.01 - Permits Sign Fees	-	40	-	-	-
327.02 - Permits Excavation Fees	-	1,290	2,890	-	-
License and Permits Total	334,591	335,390	178,811	355,000	359,000
Intergovernmental					

365.01 - Federal Grant Police Personnel	137,655	86,877	53,382	150,000	150,000
365.02 - Federal Grant Police Equip/Mater	-	-	-	60,000	-
365.03 - Federal Grant Fire Department	-	-	-	-	-
365.07 - Federal Grant Fire Equipment	-	-	-	-	-
365.73 - Federal Grant FEMA - PD/FD Dive Team	-	-	-	-	-
366.00 - State Grants General	-	-	-	-	-
366.04 - State Grants WVDEP - REAP	6,681	-	-	20,000	-
366.07 - State Grants CARES Act Grant	-	-	-	-	-
366.08 - State Grants RDVIC Grant	18,999	-	-	-	-
367.00 - Other Grants- General	9,520	9,020	-	10,000	10,000
367.03 - Other Grants - County Fire Protection	-	-	55,843	-	20,000
Intergovernmental Total	172,855	95,897	109,225	240,000	180,000
Charges for Services					
329.01 - Inspection Fees Electrical	-	250	980	-	-
329.02 - Inspection Fees Housing	109,155	76,245	50,650	65,000	70,000
329.03 - Inspection Fees Code Plan Review	17,600	20,488	11,995	17,000	20,000
329.04 - Inspection Fees Fire Plan Review	8,643	15,707	8,137	25,000	25,000
329.05 - Inspection Fees Miscellaneous	-	-	-	-	-
341.00 - Municipal Service Fees User Fee	4,128,439	4,174,828	2,020,162	4,200,000	4,200,000
352.00 - Fire Protection Fees General	36,282	-	52,328	-	-
352.01 - Fire Protection Fees Residential	1,595,234	1,590,544	1,605,228	1,590,000	1,828,500
352.02 - Fire Protection Fees Commercial	882,124	810,039	811,096	820,000	943,000
352.03 - Fire Protection Fees Tax Exempt	1,544,956	1,634,536	1,639,400	1,633,000	1,771,000
352.05 - Fire Protection Fees Penalty	41,850	36,384	(2,044)	35,000	35,000
352.06 - Fire Protection Fees Discount	-	58,385	-	50,000	50,000
352.08 - Fire Protection Fees Fire Alarm Monitor Fees	440	180	-	500	500
356.00 - Refuse Collection General	1,826,090	1,771,500	946,467	1,900,000	1,964,000
361.08 - Charges for Services - Poice Training Center	-	10,800	8,550	10,000	10,000
362.06 - Charges - Fuel & Parts Charges	-	-	-	-	-
Charges for Services Total	10,190,812	10,199,886	7,152,949	10,345,500	10,917,000
Interfund Charges					
370.200 - Charges to Other Funds - Tax Increment Financing (TIF)	28,000	-	-	11,200	11,200
370.403 - Charges to Other Funds - Administrative Fees-Airport	-	-	-	10,000	-
370.406 - Charges to Other Funds - Admin Fees-Parking Authority	41,000	41,000	-	41,000	41,000
Interfund Charges Total	69,000	41,000	-	62,200	52,200
Fines and Forfeitures					
320.00 - Fines Fees & Court Costs General	194,607	183,176	153,124	165,000	180,000
Fines and Forfeitures Total	194,607	183,176	153,124	165,000	180,000
Miscellaneous					
345.00 - Rents & Other - General	6,500	5,500	3,500	6,000	6,000

380.00 - Interest Earned Investments	112,516	135,904	74,931	156,000	156,000
381.03 - Reimbursements Republic Svcs Recycling Intern	-	-	-	-	-
381.073 - Reimbursements ARPA Reimbursement	211,538	256,984	-	56,200	-
381.09 - Reimbursements Federal and State Motor Fuel Tax	41,030	51,341	227,725	50,000	50,000
382.01 - Refunds & Rebates - PCard Rebate	53,961	54,086	25,127	55,000	55,000
383.00 - Sale of Fixed Assets - Other	1,537	45,163	1,295	10,000	10,000
386.00 - Insurance Claims -	45,871	(1,000)	101,487	10,000	10,000
389.00 - Accident Reports -	5,991	7,205	1,784	6,000	6,000
399.00 - Miscellaneous Other	19,970	11,157	4,422	20,000	20,000
399.04 - Miscellaneous Bad Check Charges	-	(0)	-	-	-
399.049 - Miscellaneous Landmarks Commission	-	-	-	-	-
399.08 - Miscellaneous PODA	-	1,410	1,200	-	-
399.412 - Miscellaneous City Manager	-	-	-	-	-
399.416 - Miscellaneous Municipal Court	-	-	-	-	-
399.436 - Miscellaneous Code Enforcement	1,249	425	78	-	-
399.437 - Miscellaneous Planning	-	970	1,560	-	-
399.700 - Miscellaneous Police Dept.	169,214	128,667	73,356	150,000	150,000
399.706 - Miscellaneous Fire Dept.	8,594	24,912	10	10,000	10,000
399.750 - Miscellaneous Public Works/Street	1,945	21,653	-	10,000	5,000
Miscellaneous Total	679,916	744,376	516,476	539,200	478,000
Balance 7/1					
399.02 - Miscellaneous Prior Year Balance	-	-	-	7,359,000	5,958,750
Balance 7/1 Total	-	-	-	7,359,000	5,958,750
Grand Total	39,406,270	39,724,379	22,503,691	46,724,629	45,392,959

General Fund Budget - Expenditure Detail
Budget Year 2026



	2023 Actual	2024 Actual	2025 YTD Actual (as of 01/22/25)	2025 Amended Budget	2026 Proposed Budget
409 - Mayor					
01 - Personnel Services					
102.00 - Official Salary - Mayor & Council	9,100	8,400	3,500	8,400	8,400
104.00 - FICA Tax - Social Security	564	521	217	521	522
104.01 - FICA Tax - Medicare	132	122	51	125	122
01 - Personnel Services Total	9,796	9,043	3,768	9,046	9,044
02 - Contracted Services					
214.00 - Travel & Training - General	6,296	7,961	415	9,350	8,000
252.00 - Dues & Subscriptions - General	-	532	426	650	650
256.00 - Insurance - Workers Compensation	8	12	93	136	150
256.01 - Insurance - Property & Liability	243	300	242	311	342
02 - Contracted Services Total	6,547	8,805	1,176	10,447	9,142
03 - Commodities					
344.00 - Supplies & Materials Office Supplies	36	70	79	150	100
03 - Commodities Total	36	70	79	150	100
409 - Mayor Total	16,379	17,918	5,022	19,643	18,286
410 - Council					
01 - Personnel Services					
102.00 - Official Salary - Mayor & Council	36,500	35,250	15,500	36,000	36,000
104.00 - FICA Tax - Social Security	2,263	2,186	961	2,232	2,232
104.01 - FICA Tax - Medicare	529	512	225	532	532
01 - Personnel Services Total	39,292	37,947	16,686	38,764	38,764
02 - Contracted Services					
214.00 - Travel & Training - General	10,986	19,336	9,343	24,000	25,000
218.00 - Postage - General	-	-	-	150	-
230.00 - Contracted Services- General	-	-	-	-	-
252.00 - Dues & Subscriptions - General	8,427	11,683	11,053	13,200	11,500
256.00 - Insurance - Workers Compensation	35	52	397	581	639
256.01 - Insurance - Property & Liability	1,482	1,823	1,478	1,895	1,874
02 - Contracted Services Total	20,930	32,894	22,271	39,826	39,013
03 - Commodities					
344.00 - Supplies & Materials Office Supplies	81	517	302	350	500
344.20 - Supplies & Materials Civic Promotions	500	-	-	2,000	500

344.21 - Supplies & Materials Civic Promotions - Sister Cities	3,266	1,218	610	3,507	1,750
03 - Commodities Total	3,847	1,735	912	5,857	2,750
05 - Capital Outlay					
459.00 - Capital Outlay Equip- Equipment	-	-	-	-	-
05 - Capital Outlay Total	-	-	-	-	-
410 - Council Total	64,069	72,576	39,869	84,447	80,527
412 - City Manager					
01 - Personnel Services					
103.00 - Salary & Wages - Employee	576,302	586,323	346,747	661,911	718,856
104.00 - FICA Tax - Social Security	35,013	35,687	21,834	37,952	44,527
104.01 - FICA Tax - Medicare	8,417	8,626	5,106	9,602	10,425
105.00 - Group Insurance - Employee Benefits	77,423	94,874	48,932	120,169	112,914
107.00 - Contribution to Pension Fund - Employee Pension	39,035	42,708	25,025	61,158	65,340
107.02 - Contribution to Pension Fund - ICMA Pension	37,291	36,969	21,408	36,460	36,909
108.00 - Overtime - General	441	624	356	500	500
110.00 - Other Fringe Benefits- General	8,660	13,200	7,200	13,200	20,400
110.03 - Other Fringe Benefits- Rental Stipend	-	-	-	-	-
01 - Personnel Services Total	782,582	819,010	476,609	940,952	1,009,871
02 - Contracted Services					
211.00 - Telephone - General	-	-	-	-	-
211.01 - Telephone - Cellular Phone	1,657	1,080	570	1,800	1,800
212.00 - Printing - General	761	-	198	1,000	1,000
214.00 - Travel & Training - General	19,661	13,091	8,901	22,500	22,500
216.00 - Training & Education- General	-	-	-	-	-
217.00 - Advertising & Legal Publications- General	335	-	-	1,000	1,000
218.00 - Postage - General	387	144	63	500	500
230.00 - Contracted Services- General	58,418	61,831	49,300	55,758	41,000
249.00 - Rents & Leases - Buildings & Equipment	-	-	-	-	-
249.01 - Rents & Leases - Equipment Rental	-	-	-	-	-
252.00 - Dues & Subscriptions - General	2,301	3,925	2,639	4,000	4,000
256.00 - Insurance - Workers Compensation	545	539	338	633	719
256.01 - Insurance - Property & Liability	4,962	5,538	5,060	5,898	6,488
256.02 - Insurance - Unemployment Compensation	-	-	-	-	-
02 - Contracted Services Total	89,026	86,147	67,069	93,089	79,007
03 - Commodities					
344.00 - Supplies & Materials Office Supplies	2,346	3,816	1,664	4,000	4,000
344.01 - Supplies & Materials Operating Supplies	-	-	62	500	500
344.27 - Supplies & Materials Leadership Academy	-	-	-	3,000	3,000
351.00 - Uniforms - General	-	-	-	500	500
03 - Commodities Total	2,346	3,816	1,726	8,000	8,000

05 - Capital Outlay					
459.00 - Capital Outlay Equip- Equipment	68,093	49,394	-	2,500	2,500
05 - Capital Outlay Total	68,093	49,394	-	2,500	2,500
412 - City Manager Total	942,047	958,368	545,405	1,044,541	1,099,378
414 - Finance					
01 - Personnel Services					
103.00 - Salary & Wages - Employee	523,689	521,588	218,072	583,297	500,522
104.00 - FICA Tax - Social Security	31,726	31,654	13,128	36,124	30,989
104.01 - FICA Tax - Medicare	7,420	7,403	3,070	8,457	7,255
105.00 - Group Insurance - Employee Benefits	139,651	139,074	71,788	172,448	191,873
107.00 - Contribution to Pension Fund - Employee Pension	109,421	112,279	46,940	121,636	103,475
108.00 - Overtime - General	210	360	664	664	500
01 - Personnel Services Total	812,117	812,357	353,662	922,626	834,614
02 - Contracted Services					
211.00 - Telephone - General	-	-	-	-	-
211.01 - Telephone - Cellular Phone	1,560	1,968	610	1,560	840
214.00 - Travel & Training - General	884	1,359	2,290	5,000	6,900
217.00 - Advertising & Legal Publications- General	8,445	8,737	10,000	10,000	9,000
218.00 - Postage - General	24,424	25,664	12,660	25,000	34,000
230.00 - Contracted Services- General	114,206	112,964	109,704	140,500	140,500
232.02 - Bank Charges- Administrative Fees	25,274	28,698	9,646	35,000	35,000
246.00 - Repairs & Maintenance - Equipment	-	-	-	500	500
249.01 - Rents & Leases - Equipment Rental	30,667	30,655	17,444	31,006	31,006
252.00 - Dues & Subscriptions - General	824	966	272	1,000	1,000
253.00 - Professional Services- General	2,500	13,318	-	5,000	5,000
254.00 - Audit Costs - General	19,560	20,190	-	21,500	20,140
256.00 - Insurance - Workers Compensation	611	600	296	557	399
256.01 - Insurance - Property & Liability	7,709	8,669	8,731	9,212	10,133
256.02 - Insurance - Unemployment Compensation	-	-	-	-	-
259.00 - Court Costs & Damages - General	1,244	192	84	500	500
02 - Contracted Services Total	237,908	253,981	171,738	286,335	294,918
03 - Commodities					
344.00 - Supplies & Materials Office Supplies	7,241	10,051	5,013	10,000	10,000
03 - Commodities Total	7,241	10,051	5,013	10,000	10,000
05 - Capital Outlay					
459.00 - Capital Outlay Equip- Equipment	-	-	-	-	-
459.20 - Capital Outlay Equip- Computer Software	-	-	-	-	-
05 - Capital Outlay Total	-	-	-	-	-
414 - Finance Total	1,057,266	1,076,389	530,414	1,218,961	1,139,532

415 - City Clerk					
01 - Personnel Services					
103.00 - Salary & Wages - Employee	119,417	125,047	65,005	120,703	124,870
104.00 - FICA Tax - Social Security	7,036	7,336	3,800	7,531	7,790
104.01 - FICA Tax - Medicare	1,646	1,716	889	1,763	1,824
105.00 - Group Insurance - Employee Benefits	50,220	52,438	26,320	52,640	52,640
107.00 - Contribution to Pension Fund - Employee Pension	25,125	27,056	14,043	25,171	25,890
108.00 - Overtime - General	1,065	225	58	1,000	1,000
01 - Personnel Services Total	204,509	213,818	110,115	208,808	214,014
02 - Contracted Services					
211.00 - Telephone - General	-	-	-	-	-
211.01 - Telephone - Cellular Phone	-	-	-	-	-
212.00 - Printing - General	-	-	-	100	-
214.00 - Travel & Training - General	1,895	1,051	946	18,500	12,500
217.00 - Advertising & Legal Publications- General	812	797	242	500	750
218.00 - Postage - General	123	196	394	450	500
230.00 - Contracted Services- General	9,545	13,825	16,078	24,000	19,000
249.01 - Rents & Leases - Equipment Rental	-	-	-	-	-
252.00 - Dues & Subscriptions - General	2,193	2,774	3,372	3,700	2,650
253.00 - Professional Services- General	4,201	1,142	-	-	-
253.01 - Professional Services- Recruitment Costs	4,965	8,798	3,720	25,000	16,000
256.00 - Insurance - Workers Compensation	124	120	(7)	112	112
256.01 - Insurance - Property & Liability	1,578	1,764	1,614	1,875	2,063
02 - Contracted Services Total	25,435	30,466	26,360	74,237	53,575
03 - Commodities					
344.00 - Supplies & Materials Office Supplies	1,120	2,906	1,760	4,800	4,000
03 - Commodities Total	1,120	2,906	1,760	4,800	4,000
05 - Capital Outlay					
459.00 - Capital Outlay Equip- Equipment	-	-	-	1,000	500
05 - Capital Outlay Total	-	-	-	1,000	500
415 - City Clerk Total	231,065	247,190	138,235	288,845	272,089
416 - Municipal Court					
01 - Personnel Services					
103.00 - Salary & Wages - Employee	168,820	131,733	60,613	123,538	107,393
104.00 - FICA Tax - Social Security	10,318	8,191	3,827	7,731	6,656
104.01 - FICA Tax - Medicare	2,413	1,916	895	1,823	1,572
105.00 - Group Insurance - Employee Benefits	35,794	22,060	12,917	22,143	22,143
107.00 - Contribution to Pension Fund - Employee Pension	31,994	24,947	11,239	23,861	20,111
108.00 - Overtime - General	-	1,287	1,502	1,502	200
01 - Personnel Services Total	249,339	190,134	90,993	180,598	158,075

02 - Contracted Services					
211.00 - Telephone - General	-	-	-	-	-
211.01 - Telephone - Cellular Phone	360	360	210	360	360
214.00 - Travel & Training - General	278	198	-	500	500
218.00 - Postage - General	2,954	4,098	2,451	3,000	3,000
230.00 - Contracted Services- General	32,735	58,212	34,336	56,100	56,100
232.00 - Bank Charges- General	1,421	1,516	2,195	2,500	2,000
246.00 - Repairs & Maintenance - Equipment	-	-	-	200	200
249.01 - Rents & Leases - Equipment Rental	1,472	1,472	723	1,500	1,500
253.00 - Professional Services- General	186	-	-	-	-
256.00 - Insurance - Workers Compensation	123	144	566	964	847
256.01 - Insurance - Property & Liability	2,593	3,009	2,623	3,172	3,489
02 - Contracted Services Total	42,123	69,009	43,103	68,296	67,996
03 - Commodities					
344.00 - Supplies & Materials Office Supplies	1,082	978	129	1,500	1,500
03 - Commodities Total	1,082	978	129	1,500	1,500
05 - Capital Outlay					
459.00 - Capital Outlay Equip- Equipment	480	-	-	1,000	1,500
05 - Capital Outlay Total	480	-	-	1,000	1,500
416 - Municipal Court Total	293,025	260,121	134,225	251,394	229,071
417 - City Attorney					
01 - Personnel Services					
103.00 - Salary & Wages - Employee	-	-	-	-	-
104.00 - FICA Tax - Social Security	-	-	-	-	-
104.01 - FICA Tax - Medicare	-	-	-	-	-
105.00 - Group Insurance - Employee Benefits	-	-	-	-	-
107.00 - Contribution to Pension Fund - Employee Pension	-	-	-	-	-
01 - Personnel Services Total	-	-	-	-	-
02 - Contracted Services					
211.00 - Telephone - General	-	-	-	-	-
211.01 - Telephone - Cellular Phone	-	-	-	-	-
214.00 - Travel & Training - General	-	-	-	-	-
218.00 - Postage - General	-	-	-	-	-
230.00 - Contracted Services- General	-	-	-	-	-
245.00 - Repairs & Maintenance Buildings & Grounds	-	-	-	-	-
249.01 - Rents & Leases - Equipment Rental	-	-	-	-	-
252.00 - Dues & Subscriptions - General	-	-	-	-	-
253.00 - Professional Services- General	434,400	412,000	296,600	485,600	461,864
256.00 - Insurance - Workers Compensation	-	-	-	-	-
256.01 - Insurance - Property & Liability	-	-	-	-	-
259.00 - Court Costs & Damages - General	48,018	-	-	-	-

02 - Contracted Services Total	482,418	412,000	296,600	485,600	461,864
03 - Commodities					
344.00 - Supplies & Materials Office Supplies	-	-	-	-	-
03 - Commodities Total	-	-	-	-	-
05 - Capital Outlay					
459.00 - Capital Outlay Equip- Equipment	-	-	-	-	-
05 - Capital Outlay Total	-	-	-	-	-
417 - City Attorney Total	482,418	412,000	296,600	485,600	461,864
420 - Engineering					
01 - Personnel Services					
103.00 - Salary & Wages - Employee	113,432	108,951	-	-	-
104.00 - FICA Tax - Social Security	6,909	6,646	-	-	-
104.01 - FICA Tax - Medicare	1,616	1,554	-	-	-
105.00 - Group Insurance - Employee Benefits	25,110	26,219	-	-	-
107.00 - Contribution to Pension Fund - Employee Pension	23,644	23,510	-	-	-
108.00 - Overtime - General	-	-	-	-	-
01 - Personnel Services Total	170,711	166,881	-	-	-
02 - Contracted Services					
211.00 - Telephone - General	-	-	-	-	-
211.01 - Telephone - Cellular Phone	720	720	-	-	-
212.00 - Printing - General	160	-	-	-	-
214.00 - Travel & Training - General	2,957	-	-	-	-
217.00 - Advertising & Legal Publications- General	413	665	-	-	-
218.00 - Postage - General	173	107	-	-	-
230.00 - Contracted Services- General	9,207	-	-	-	-
246.00 - Repairs & Maintenance - Equipment	-	-	-	-	-
248.00 - Repairs & Maintenance Autos & Trucks	-	-	-	-	-
249.01 - Rents & Leases - Equipment Rental	-	-	-	-	-
252.00 - Dues & Subscriptions - General	557	-	-	-	-
253.00 - Professional Services- General	6,390	93,796	-	-	-
253.02 - Professional Services- Environmental Services	100	6,632	-	-	-
256.00 - Insurance - Workers Compensation	1,471	1,457	-	-	-
256.01 - Insurance - Property & Liability	4,327	4,688	-	-	-
256.02 - Insurance - Unemployment Compensation	-	-	-	-	-
02 - Contracted Services Total	26,475	108,066	-	-	-
03 - Commodities					
343.00 - Supplies & Materials - Automobile	1,552	49	-	-	-
344.00 - Supplies & Materials Office Supplies	1,488	-	-	-	-
03 - Commodities Total	3,041	49	-	-	-

05 - Capital Outlay					
459.00 - Capital Outlay Equip- Equipment	-	-	-	-	-
05 - Capital Outlay Total	-	-	-	-	-
420 - Engineering Total	200,226	274,996	-	-	-
422 - Human Resources					
01 - Personnel Services					
103.00 - Salary & Wages - Employee	220,124	239,659	128,357	236,724	244,211
104.00 - FICA Tax - Social Security	13,389	14,725	7,967	14,835	15,206
104.01 - FICA Tax - Medicare	3,131	3,444	1,863	3,473	3,561
105.00 - Group Insurance - Employee Benefits	66,080	70,111	32,430	74,783	90,031
107.00 - Contribution to Pension Fund - Employee Pension	46,207	51,140	26,005	49,679	48,396
108.00 - Overtime - General	1,725	3,856	3,016	3,016	1,500
121.00 - Employee Benefits - General	5,904	38,793	18,334	30,000	19,000
01 - Personnel Services Total	356,560	421,727	217,971	412,510	421,905
02 - Contracted Services					
121.01 - Employee Benefits - Wellness Program	2,580	2,600	-	30,000	10,400
211.00 - Telephone - General	-	-	-	-	-
211.01 - Telephone - Cellular Phone	720	540	-	720	-
212.00 - Printing - General	667	-	-	500	1,000
214.00 - Travel & Training - General	-	3,723	1,173	8,000	10,250
216.00 - Training & Education- General	299	1,155	-	6,600	6,600
217.00 - Advertising & Legal Publications- General	-	-	-	-	-
218.00 - Postage - General	2,798	2,165	893	2,000	2,500
230.00 - Contracted Services- General	5,034	1,709	69,955	132,700	156,000
249.01 - Rents & Leases - Equipment Rental	-	-	-	-	-
252.00 - Dues & Subscriptions - General	841	1,346	350	2,000	2,000
253.00 - Professional Services- General	-	-	-	-	-
253.01 - Professional Services- Recruitment Costs	37,181	22,569	10,575	78,000	25,000
256.00 - Insurance - Workers Compensation	202	200	123	230	205
256.01 - Insurance - Property & Liability	2,531	2,820	2,590	3,001	2,957
02 - Contracted Services Total	52,853	38,826	85,660	263,751	216,912
03 - Commodities					
344.00 - Supplies & Materials Office Supplies	1,339	1,972	1,169	1,650	1,500
03 - Commodities Total	1,339	1,972	1,169	1,650	1,500
05 - Capital Outlay					
459.20 - Capital Outlay Equip- Computer Software	-	-	-	-	1,000
670.00 - Other Interest & Penalties - General	-	-	-	-	-
05 - Capital Outlay Total	-	-	-	-	1,000
422 - Human Resources Total	410,752	462,526	304,800	677,911	641,317

424 - Contributions					
04 - Contributions					
566.901 - Contribution Other Fund Visitor's Bureau	512,766	579,651	346,233	600,000	600,000
567.435 - Contrib Govt Entities Region VI	19,279	19,279	19,279	19,279	19,279
04 - Contributions Total	532,045	598,930	365,512	619,279	619,279
424 - Contributions Total	532,045	598,930	365,512	619,279	619,279
436 - Code Enforcement					
01 - Personnel Services					
103.00 - Salary & Wages - Employee	479,813	527,349	425,757	651,016	671,975
104.00 - FICA Tax - Social Security	28,921	31,762	19,674	40,507	41,807
104.01 - FICA Tax - Medicare	6,764	7,428	4,601	9,619	9,918
105.00 - Group Insurance - Employee Benefits	189,429	217,831	140,028	285,721	262,838
107.00 - Contribution to Pension Fund - Employee Pension	93,555	106,341	63,274	135,676	139,243
108.00 - Overtime - General	962	1,059	943	4,000	4,000
01 - Personnel Services Total	799,444	891,772	654,278	1,126,539	1,129,781
02 - Contracted Services					
211.00 - Telephone - General	-	-	-	-	-
211.01 - Telephone - Cellular Phone	-	-	-	-	-
212.00 - Printing - General	1,273	-	-	1,000	500
212.01 - Printing - Public Informaiton	538	389	-	6,527	6,527
214.00 - Travel & Training - General	12,495	8,673	6,050	21,597	21,597
218.00 - Postage - General	3,163	4,626	1,443	5,000	5,000
230.00 - Contracted Services- General	3,812	6,576	19,731	22,002	20,000
246.00 - Repairs & Maintenance - Equipment	-	-	-	-	-
248.00 - Repairs & Maintenance Autos & Trucks	(18)	-	-	-	-
252.00 - Dues & Subscriptions - General	2,362	1,145	1,170	3,000	2,500
256.00 - Insurance - Workers Compensation	7,976	7,885	5,251	9,601	7,928
256.01 - Insurance - Property & Liability	20,873	23,188	19,216	24,549	27,004
02 - Contracted Services Total	52,474	52,482	52,862	93,276	91,056
03 - Commodities					
343.00 - Supplies & Materials - Automobile	12,577	14,180	4,509	12,000	12,000
344.00 - Supplies & Materials Office Supplies	4,704	5,241	3,651	5,500	5,500
344.04 - Supplies & Materials Emergency Clothing	-	-	-	-	-
344.12 - Supplies & Materials Small Tools/Equipment	1,733	180	32	2,000	2,000
351.00 - Uniforms - General	4,030	725	404	5,000	5,000
03 - Commodities Total	23,044	20,327	8,597	24,500	24,500
05 - Capital Outlay					
459.00 - Capital Outlay Equip- Equipment	143,254	51,593	-	-	2,002
05 - Capital Outlay Total	143,254	51,593	-	-	2,002
436 - Code Enforcement Total	1,018,216	1,016,174	715,737	1,244,315	1,247,339

437 - Planning & Zoning					
01 - Personnel Services					
103.00 - Salary & Wages - Employee	206,287	155,265	83,509	301,456	233,000
104.00 - FICA Tax - Social Security	12,559	9,467	5,117	15,497	14,448
104.01 - FICA Tax - Medicare	2,937	2,214	1,197	4,413	3,403
105.00 - Group Insurance - Employee Benefits	46,257	39,892	21,812	94,589	67,529
107.00 - Contribution to Pension Fund - Employee Pension	43,124	33,688	17,478	62,864	48,302
108.00 - Overtime - General	30	265	250	500	500
01 - Personnel Services Total	311,193	240,790	129,362	479,319	367,182
02 - Contracted Services					
211.00 - Telephone - General	-	-	-	-	-
211.01 - Telephone - Cellular Phone	1,860	1,285	665	3,300	1,140
212.00 - Printing - General	1,004	700	-	1,000	1,000
214.00 - Travel & Training - General	6,821	6,453	66	10,000	13,000
216.00 - Training & Education- General	-	-	-	-	-
217.00 - Advertising & Legal Publications- General	1,753	1,358	-	2,500	2,500
218.00 - Postage - General	476	526	366	500	500
230.00 - Contracted Services- General	2,265	3,354	246	22,000	35,000
246.00 - Repairs & Maintenance - Equipment	-	-	-	-	-
248.00 - Repairs & Maintenance Autos & Trucks	-	-	-	-	-
249.01 - Rents & Leases - Equipment Rental	1,884	-	-	-	-
252.00 - Dues & Subscriptions - General	1,890	1,665	303	2,200	2,200
253.00 - Professional Services- General	4,016	-	-	47,500	50,000
256.00 - Insurance - Workers Compensation	218	284	1,644	2,787	1,144
256.01 - Insurance - Property & Liability	4,189	4,647	3,897	4,925	4,710
02 - Contracted Services Total	26,375	20,273	7,186	96,712	111,194
03 - Commodities					
343.00 - Supplies & Materials - Automobile	313	155	-	1,000	500
344.00 - Supplies & Materials Office Supplies	3,633	3,985	2,487	3,500	3,500
03 - Commodities Total	3,946	4,140	2,487	4,500	4,000
05 - Capital Outlay					
459.00 - Capital Outlay Equip- Equipment	-	-	-	1,500	500
05 - Capital Outlay Total	-	-	-	1,500	500
437 - Planning & Zoning Total	341,514	265,204	139,035	582,031	482,876
438 - Elections					
01 - Personnel Services					
103.00 - Salary & Wages - Employee	-	-	-	-	-
104.00 - FICA Tax - Social Security	-	-	-	-	-
104.01 - FICA Tax - Medicare	-	-	-	-	-
01 - Personnel Services Total	-	-	-	-	-

02 - Contracted Services					
212.00 - Printing - General	1,755	-	-	2,500	-
217.00 - Advertising & Legal Publications- General	564	-	-	1,000	-
218.00 - Postage - General	7,369	-	12	8,000	-
230.00 - Contracted Services- General	35,815	-	-	38,000	-
02 - Contracted Services Total	45,503	-	12	49,500	-
03 - Commodities					
344.00 - Supplies & Materials Office Supplies	1,529	-	87	1,800	-
03 - Commodities Total	1,529	-	87	1,800	-
438 - Elections Total	47,032	-	100	51,300	-
439 - Information Technology					
01 - Personnel Services					
103.00 - Salary & Wages - Employee	106,224	139,876	89,322	168,958	173,513
104.00 - FICA Tax - Social Security	6,473	8,453	5,476	7,857	10,860
104.01 - FICA Tax - Medicare	1,514	1,977	1,281	2,557	2,543
105.00 - Group Insurance - Employee Benefits	27,202	29,909	22,734	45,386	37,392
107.00 - Contribution to Pension Fund - Employee Pension	22,755	26,892	16,712	35,228	35,970
108.00 - Overtime - General	2,481	935	1,122	7,500	2,000
01 - Personnel Services Total	166,649	208,043	136,647	267,486	262,278
02 - Contracted Services					
211.00 - Telephone - General	151,574	174,649	73,630	156,000	156,000
211.01 - Telephone - Cellular Phone	25,832	28,149	14,960	38,160	44,160
211.02 - Telephone - Internet	-	7,668	-	-	-
214.00 - Travel & Training - General	3,200	(5,000)	2,993	2,500	3,000
230.00 - Contracted Services- General	156,718	378,441	275,484	446,490	459,936
249.01 - Rents & Leases - Equipment Rental	-	-	-	2,000	2,000
253.00 - Professional Services- General	-	-	-	-	-
256.00 - Insurance - Workers Compensation	117	168	94	169	145
256.01 - Insurance - Property & Liability	4,627	5,044	4,565	5,383	5,588
02 - Contracted Services Total	342,067	589,118	371,725	650,702	670,829
03 - Commodities					
343.00 - Supplies & Materials - Automobile	-	578	184	720	720
344.00 - Supplies & Materials Office Supplies	480	955	51	1,500	1,500
03 - Commodities Total	480	1,533	235	2,220	2,220
05 - Capital Outlay					
459.00 - Capital Outlay Equip- Equipment	1,223	10,326	-	-	31,000
05 - Capital Outlay Total	1,223	10,326	-	-	31,000
439 - Information Technology Total	510,420	809,020	508,607	920,408	966,327

440 - City Hall					
01 - Personnel Services					
103.00 - Salary & Wages - Employee	591,283	619,624	358,817	716,982	720,438
104.00 - FICA Tax - Social Security	35,805	37,731	21,883	44,575	44,789
104.01 - FICA Tax - Medicare	8,374	8,824	5,118	10,636	10,679
105.00 - Group Insurance - Employee Benefits	192,296	197,292	127,872	235,799	263,219
107.00 - Contribution to Pension Fund - Employee Pension	122,330	132,981	75,432	149,384	149,235
108.00 - Overtime - General	906	4,049	2,908	4,000	4,000
01 - Personnel Services Total	950,994	1,000,502	592,030	1,161,376	1,192,360
02 - Contracted Services					
211.00 - Telephone - General	-	-	-	-	-
211.01 - Telephone - Cellular Phone	1,516	1,604	1,155	1,860	1,980
212.00 - Printing - General	-	205	-	-	-
213.01 - Utilities - Electric	89,901	88,324	70,389	90,000	90,000
213.02 - Utilities - Gas	47,590	45,651	13,107	45,000	40,000
213.03 - Utilities - Water	11,812	14,025	2,221	15,000	15,000
213.06 - Utilities - Storm Sewer	36,451	32,979	9,015	40,000	35,000
216.00 - Training & Education- General	-	811	-	1,000	1,000
217.00 - Advertising & Legal Publications- General	-	68	-	-	-
218.00 - Postage - General	-	-	-	-	-
230.00 - Contracted Services- General	20,110	35,597	18,260	40,300	40,300
245.00 - Repairs & Maintenance Buildings & Grounds	88,478	31,076	18,355	39,000	45,000
246.01 - Repairs & Maintenance Street Light Maintenance	-	-	-	-	10,000
246.02 - Repairs & Maintenance Traffic Signal Maintenance	-	-	-	-	10,000
249.01 - Rents & Leases - Equipment Rental	-	-	-	1,000	500
253.00 - Professional Services- General	-	-	-	7,500	5,000
256.00 - Insurance - Workers Compensation	19,513	18,933	7,147	13,897	15,287
256.01 - Insurance - Property & Liability	35,702	39,772	31,574	43,362	47,698
349.04 - Charges by Other Entities - WV DMV/CDL Testing	-	54	-	-	-
02 - Contracted Services Total	351,072	309,100	171,223	337,919	356,765
03 - Commodities					
344.00 - Supplies & Materials Office Supplies	-	3,010	1,176	1,500	1,500
344.08 - Supplies & Materials Janitorial Supplies	24,127	24,974	19,352	25,000	30,000
344.12 - Supplies & Materials Small Tools/Equipment	-	5,152	971	1,000	2,000
351.00 - Uniforms - General	200	3,711	7,214	9,000	3,000
03 - Commodities Total	24,327	36,848	28,713	36,500	36,500
05 - Capital Outlay					
457.00 - Capital Outlay Building - Buildings	-	-	-	-	-
459.00 - Capital Outlay Equip- Equipment	-	588	554	15,000	-
05 - Capital Outlay Total	-	588	554	15,000	-
440 - City Hall Total	1,326,393	1,347,038	792,520	1,550,795	1,585,625

444 - Transfers					
04 - Contributions					
566.003 - Contribution Other Fund Financial Stabilization	-	-	-	-	-
566.01 - Contribution Other Fund Capital Escrow Fund - MSF	2,440,987	2,359,461	-	2,415,000	2,415,000
566.02 - Contribution Other Fund MET Theatre-Amusement Tax	3,000	2,609	-	2,500	2,500
566.03 - Contribution Other Fund MET Theatre-Hotel Occupancy Tax	45,000	45,000	18,750	45,000	45,000
566.035 - Contribution Other Fund MET Theatre Fund	54,850	54,950	-	-	-
566.040 - Contribution Other Fund OPEB Trust Fund	-	250,000	-	-	-
566.041 - Contribution Other Fund HRM Riverfront Park	-	-	-	15,000	-
566.042 - Contribution Other Fund Retirement Fund	-	-	-	-	-
566.044 - Contribution Other Fund Arts & Culture Development	442,152	250,000	250,000	525,328	525,328
566.254 - Contribution Other Fund Capital Escrow Fund	2,465,251	2,069,885	500,000	4,270,000	2,900,000
566.403 - Contribution Other Fund Airport Fund	189,811	150,000	115,500	200,000	200,000
566.420 - Contribution Other Fund Building Commission Fund	320,378	317,106	130,932	339,922	314,425
566.509 - Contribution Other Fund General Life & Health	-	-	-	-	-
567.006 - Contrib Govt Entities BOPARC	1,600,000	1,700,000	450,000	1,800,000	1,900,000
567.008 - Contrib Govt Entities Library	875,000	900,000	460,000	990,000	966,000
567.01 - Contrib Govt Entities MM MPO	17,500	30,000	20,000	30,000	30,000
567.02 - Contrib Govt Entities BOPARC - Hotel Occupancy Tax	253,127	244,825	150,617	255,000	255,000
567.759 - Contrib Govt Entities Mountain Line Transit Authority	356,500	356,500	294,728	389,500	356,500
04 - Contributions Total	9,063,556	8,730,336	2,390,526	11,277,250	9,909,753
05 - Capital Outlay					
249.02 - Rents & Leases - Lease Purchase Payment-Equipment	-	-	-	-	-
249.04 - Rents & Leases - Lease Purchase-Energy Conservati	115,462	120,340	64,247	64,247	64,247
249.06 - Rents & Leases - PSB Lease Purchase Payment	-	-	-	-	-
249.07 - Rents & Leases - Spruce St Lease Purchase Payment	139,102	139,102	57,959	139,102	139,103
05 - Capital Outlay Total	254,564	259,442	122,206	203,349	203,350
444 - Transfers Total	9,318,120	8,989,778	2,512,732	11,480,599	10,113,103
569 - Communications					
01 - Personnel Services					
103.00 - Salary & Wages - Employee	140,514	140,852	80,614	162,144	174,565
104.00 - FICA Tax - Social Security	8,404	8,494	4,885	9,816	10,801
104.01 - FICA Tax - Medicare	1,965	1,986	1,142	2,349	2,529
105.00 - Group Insurance - Employee Benefits	53,635	54,695	32,778	63,711	63,711
107.00 - Contribution to Pension Fund - Employee Pension	28,828	29,483	12,012	33,078	33,610
108.00 - Overtime - General	-	250	282	-	3,240
01 - Personnel Services Total	233,345	235,759	131,713	271,098	288,456
02 - Contracted Services					
211.01 - Telephone - Cellular Phone	1,108	900	245	1,140	420
212.00 - Printing - General	-	-	-	-	1,400
214.00 - Travel & Training - General	1,904	-	1,496	2,000	4,000

217.00 - Advertising & Legal Publications- General	13	16,834	27	500	500
218.00 - Postage - General	2	-	-	50	50
230.00 - Contracted Services- General	24,633	55,827	54,908	87,600	66,575
246.00 - Repairs & Maintenance - Equipment	227	-	30	1,500	-
249.01 - Rents & Leases - Equipment Rental	-	-	-	-	-
252.00 - Dues & Subscriptions - General	7,361	882	417	6,000	2,000
256.00 - Insurance - Workers Compensation	167	164	53	156	172
256.01 - Insurance - Property & Liability	1,605	1,832	1,633	1,939	2,133
02 - Contracted Services Total	37,020	76,440	58,808	100,885	77,250
03 - Commodities					
344.00 - Supplies & Materials Office Supplies	1,515	460	91	1,000	1,000
344.27 - Supplies & Materials Leadership Academy	194	545	-	-	-
03 - Commodities Total	1,708	1,005	91	1,000	1,000
05 - Capital Outlay					
459.00 - Capital Outlay Equip- Equipment	1,398	639	-	-	1,500
05 - Capital Outlay Total	1,398	639	-	-	1,500
569 - Communications Total	273,472	313,843	190,613	372,983	368,206
699 - Contingencies					
04 - Contributions					
568.00 - Other Contributions- Other	-	-	-	545,007	416,479
04 - Contributions Total	-	-	-	545,007	416,479
699 - Contingencies Total	-	-	-	545,007	416,479
700 - Police Department					
01 - Personnel Services					
103.00 - Salary & Wages - Employee	4,791,017	4,866,537	2,504,531	5,348,274	5,395,561
104.00 - FICA Tax - Social Security	34,517	42,195	23,331	42,689	41,428
104.01 - FICA Tax - Medicare	79,178	78,982	43,600	90,537	89,035
105.00 - Group Insurance - Employee Benefits	1,297,038	1,275,871	730,327	1,635,006	1,497,369
107.00 - Contribution to Pension Fund - Employee Pension	125,856	138,384	73,601	177,944	163,953
107.01 - Contribution to Pension Fund - Police & Fire Pension	1,314,699	1,284,564	1,494,147	1,494,147	1,707,578
108.00 - Overtime - General	775,911	679,477	553,128	675,000	675,000
01 - Personnel Services Total	8,418,216	8,366,011	5,422,666	9,463,597	9,569,924
02 - Contracted Services					
211.00 - Telephone - General	-	-	-	-	-
211.01 - Telephone - Cellular Phone	12,660	14,467	8,255	12,360	14,460
212.00 - Printing - General	6,326	5,663	1,524	5,770	4,000
213.01 - Utilities - Electric	6,871	24,348	-	-	-
213.02 - Utilities - Gas	1,521	4,450	-	-	-
214.00 - Travel & Training - General	18,733	27,285	13,207	25,000	29,000

216.01 - Training & Education- Crime Prevent/Neighborhood Watch	-	4,454	659	5,000	1,000
217.00 - Advertising & Legal Publications- General	-	-	-	-	-
218.00 - Postage - General	2,324	2,324	1,434	2,500	2,500
225.00 - Laundry & Dry Cleaning - General	3,290	1,346	452	4,000	4,000
230.00 - Contracted Services- General	67,771	112,740	68,449	112,500	120,000
230.01 - Contracted Services- Civic Promotions	-	-	-	-	-
230.21 - Contracted Services- Towing Costs	1,057	861	150	1,500	500
232.00 - Bank Charges- General	383	956	793	1,909	1,350
233.01 - Investigation Expense - Supplies	2,010	1,826	-	3,000	3,000
246.00 - Repairs & Maintenance - Equipment	7,726	20,828	6,194	15,540	15,000
248.00 - Repairs & Maintenance Autos & Trucks	79	-	-	-	-
249.00 - Rents & Leases - Buildings & Equipment	-	-	-	-	-
249.01 - Rents & Leases - Equipment Rental	16,556	18,200	7,578	17,000	17,000
252.00 - Dues & Subscriptions - General	3,274	3,471	945	4,000	4,000
253.00 - Professional Services- General	84	805	-	-	-
256.00 - Insurance - Workers Compensation	66,491	65,502	47,768	78,195	72,865
256.01 - Insurance - Property & Liability	225,349	255,194	206,242	302,221	366,772
02 - Contracted Services Total	442,506	564,717	363,649	590,495	655,447
03 - Commodities					
233.00 - Investigation Expense - General	2,238	2,884	985	4,000	3,000
343.00 - Supplies & Materials - Automobile	157,414	151,195	71,005	138,100	120,000
344.00 - Supplies & Materials Office Supplies	19,234	16,590	2,961	15,000	6,000
344.01 - Supplies & Materials Operating Supplies	12,236	6,227	3,937	6,811	9,500
344.02 - Supplies & Materials Firearm Supplies	61,242	72,725	48,180	50,796	-
344.03 - Supplies & Materials Photography Supplies	1,262	2,909	1,034	3,000	-
349.00 - Charges by Other Entities - Governmental	17,772	29,723	24,272	30,000	30,000
351.00 - Uniforms - General	57,820	61,355	36,904	79,721	60,000
03 - Commodities Total	329,219	343,608	189,278	327,428	228,500
05 - Capital Outlay					
459.00 - Capital Outlay Equip- Equipment	1,233	178,342	53,732	55,000	10,000
459.04 - Capital Outlay Equip- K-9 Equipment	4,732	13,265	3,769	17,900	7,900
05 - Capital Outlay Total	5,965	191,607	57,501	72,900	17,900
06 - Grant Expenditures					
459.02 - Capital Outlay Equip- Grant/Equip & Materials	15,439	-	14,536	60,000	60,000
06 - Grant Expenditures Total	15,439	-	14,536	60,000	60,000
700 - Police Department Total	9,211,344	9,465,943	6,047,630	10,514,421	10,531,771
700.37 - Police Dept - Training Center					
02 - Contracted Services					
213.01 - Utilities - Electric	-	-	19,238	25,000	25,000
213.02 - Utilities - Gas	-	-	1,084	5,000	5,000
216.00 - Training & Education - General	-	84	-	-	-

230.00 - Contracted Services- General	-	843	371	4,200	6,340
245.00 - Repairs & Maintenance Buildings & Grounds	-	-	195	195	500
246.00 - Repairs & Maintenance - Equipment	-	2,220	5,458	6,485	5,000
249.00 - Rents & Leases - Buildings & Equipment	-	-	-	1,000	1,000
02 - Contracted Services Total	-	3,147	26,347	41,880	42,840
03 - Commodities					
344.00 - Supplies & Materials Office Supplies	-	-	-	1,000	500
344.01 - Supplies & Materials Operating Supplies	-	1,408	343	689	750
344.02 - Supplies & Materials Firearm Supplies	-	713	880	13,599	79,000
344.08 - Supplies & Materials Janitorial Supplies	-	454	-	-	1,000
03 - Commodities Total	-	2,575	1,223	15,288	81,250
700.37 - Police Dept - Training Center Total	-	5,722	27,570	57,167	124,090
706 - Fire Department					
01 - Personnel Services					
103.00 - Salary & Wages - Employee	3,803,841	3,509,585	1,600,342	3,753,130	4,340,237
104.00 - FICA Tax - Social Security	2,920	2,766	5,502	2,754	2,846
104.01 - FICA Tax - Medicare	59,211	63,040	30,705	65,580	68,693
105.00 - Group Insurance - Employee Benefits	983,602	1,071,112	597,021	1,084,344	1,078,549
107.00 - Contribution to Pension Fund - Employee Pension	10,070	9,673	5,233	9,280	9,535
107.01 - Contribution to Pension Fund - Police & Fire Pension	1,046,841	1,117,217	1,042,521	1,192,520	1,159,126
108.00 - Overtime - General	368,661	936,902	572,410	700,847	325,000
01 - Personnel Services Total	6,275,146	6,710,294	3,853,733	6,808,455	6,983,986
02 - Contracted Services					
211.00 - Telephone - General	-	-	-	-	-
211.01 - Telephone - Cellular Phone	3,600	3,600	1,560	4,020	2,880
212.00 - Printing - General	-	-	-	500	-
213.01 - Utilities - Electric	22,707	22,921	13,940	25,000	25,000
213.02 - Utilities - Gas	12,497	13,195	3,180	13,000	13,000
213.03 - Utilities - Water	6,775	5,355	828	7,000	6,500
213.06 - Utilities - Storm Sewer	1,414	1,783	1,952	1,500	2,060
214.00 - Travel & Training - General	33,001	58,179	2,632	77,131	77,000
216.02 - Training & Education- Fire Prevention/Public Education	13,316	15,816	-	-	-
217.00 - Advertising & Legal Publications- General	-	87	-	100	100
218.00 - Postage - General	332	287	40	500	300
225.00 - Laundry & Dry Cleaning - General	11,809	11,867	-	12,500	12,600
228.00 - Freight - General	-	-	-	-	-
230.00 - Contracted Services- General	54,581	57,997	32,426	56,300	60,500
245.00 - Repairs & Maintenance Buildings & Grounds	27,910	13,768	17,163	20,000	20,000
246.00 - Repairs & Maintenance - Equipment	15,258	11,001	815	28,000	20,000
248.00 - Repairs & Maintenance Autos & Trucks	133,269	125,520	30,239	123,410	120,000
249.01 - Rents & Leases - Equipment Rental	-	4,257	2,820	7,000	7,000
252.00 - Dues & Subscriptions - General	2,381	784	182	4,000	4,000

253.00 - Professional Services- General	-	-	-	-	-
256.00 - Insurance - Workers Compensation	42,583	42,548	39,965	72,901	80,992
256.01 - Insurance - Property & Liability	118,507	127,592	105,161	136,832	150,515
256.02 - Insurance - Unemployment Compensation	-	-	-	-	-
02 - Contracted Services Total	499,937	516,559	252,903	589,694	602,447
03 - Commodities					
343.00 - Supplies & Materials - Automobile	59,047	48,091	15,784	56,000	56,000
344.00 - Supplies & Materials Office Supplies	4,262	5,783	1,005	3,500	3,500
344.01 - Supplies & Materials Operating Supplies	15,891	11,610	6,146	16,000	17,000
344.08 - Supplies & Materials Janitorial Supplies	11,506	9,577	6,277	11,000	11,000
344.18 - Supplies & Materials Fire Supplies/Clothing	137,111	120,981	44,505	149,433	125,000
344.30 - Supplies & Materials Fire Marshall Supplies/Clothing	-	14,833	-	-	-
349.01 - Charges by Other Entities - Hepatitis B Shot	-	-	-	-	-
349.02 - Charges by Other Entities - Hydrant Rental	65,858	67,841	29,164	68,000	72,500
351.00 - Uniforms - General	34,771	27,511	18,595	45,000	45,000
03 - Commodities Total	328,446	306,227	121,477	348,933	330,000
05 - Capital Outlay					
459.00 - Capital Outlay Equip- Equipment	3,319	13,664	7,468	20,000	20,000
05 - Capital Outlay Total	3,319	13,664	7,468	20,000	20,000
06 - Grant Expenditures					
459.02 - Capital Outlay Equip- Grant/Equip & Materials	-	48,375	-	-	-
06 - Grant Expenditures Total	-	48,375	-	-	-
706 - Fire Department Total	7,106,848	7,595,120	4,235,581	7,767,082	7,936,433
706.38 - Fire Dept - Fire Marshall					
02 - Contracted Services					
211.01 - Telephone - Cellular Phone	-	-	-	-	-
214.00 - Travel & Training - General	-	-	-	-	6,000
216.02 - Training & Education- Fire Prevention/Public Education	-	-	15,597	16,000	16,000
252.00 - Dues & Subscriptions - General	-	-	2,678	4,000	4,000
256.01 - Insurance - Property & Liability	-	-	-	-	7,200
02 - Contracted Services Total	-	-	18,276	20,000	33,200
03 - Commodities					
343.00 - Supplies & Materials - Automobile	-	-	2,041	7,080	7,080
344.00 - Supplies & Materials Office Supplies	-	-	-	1,500	2,000
344.30 - Supplies & Materials Fire Marshall Supplies/Clothing	-	-	4,422	20,700	21,400
03 - Commodities Total	-	-	6,463	29,280	30,480
05 - Capital Outlay					
459.00 - Capital Outlay Equip- Equipment	-	-	17,700	17,700	-
05 - Capital Outlay Total	-	-	17,700	17,700	-

706.38 - Fire Dept - Fire Marshall Total	-	-	42,439	66,980	63,680
707 - Animal Control					
02 - Contracted Services					
230.00 - Contracted Services- General	31,027	-	43,649	70,368	36,426
02 - Contracted Services Total	31,027	-	43,649	70,368	36,426
707 - Animal Control Total	31,027	-	43,649	70,368	36,426
750 - Street Department					
01 - Personnel Services					
103.00 - Salary & Wages - Employee	1,477,887	1,498,939	860,546	1,748,302	1,817,293
104.00 - FICA Tax - Social Security	90,318	93,550	53,187	109,950	114,273
104.01 - FICA Tax - Medicare	21,123	21,879	12,439	26,930	28,061
105.00 - Group Insurance - Employee Benefits	511,569	496,838	289,395	577,600	587,188
107.00 - Contribution to Pension Fund - Employee Pension	297,092	318,479	180,196	343,350	345,592
108.00 - Overtime - General	17,533	44,830	19,268	30,000	30,000
110.00 - Other Fringe Benefits- General	-	-	-	-	-
01 - Personnel Services Total	2,415,522	2,474,515	1,415,031	2,836,132	2,922,407
02 - Contracted Services					
211.00 - Telephone - General	-	-	-	-	-
211.01 - Telephone - Cellular Phone	4,020	3,420	2,585	3,660	4,020
213.04 - Utilities - Traffic Signals	36,645	34,470	22,293	35,000	36,050
213.05 - Utilities - Street Lighting	282,394	271,917	164,453	285,000	298,550
214.00 - Travel & Training - General	1,614	3,948	7,847	8,000	8,000
216.00 - Training & Education- General	-	225	-	-	1,000
217.00 - Advertising & Legal Publications- General	345	865	78	1,000	300
218.00 - Postage - General	-	-	18	200	200
230.00 - Contracted Services- General	35,956	56,951	14,390	19,275	20,500
245.00 - Repairs & Maintenance Buildings & Grounds	10,721	8,118	11,230	12,250	13,000
246.00 - Repairs & Maintenance - Equipment	-	-	-	-	-
246.01 - Repairs & Maintenance - Street Light Maintenance	8,515	14,448	2,725	7,450	-
246.02 - Repairs & Maintenance - Traffic Signal Maintenance	-	-	-	-	-
248.00 - Repairs & Maintenance Autos & Trucks	177	-	-	-	-
249.01 - Rents & Leases - Equipment Rental	-	-	-	1,000	2,000
252.00 - Dues & Subscriptions - General	8,371	7,401	7,452	10,500	9,000
253.00 - Professional Services- General	-	-	(51,482)	50,000	50,000
253.02 - Professional Services- Environmental Services	-	-	9,065	18,500	18,500
256.00 - Insurance - Workers Compensation	75,678	74,518	89,556	81,201	98,524
256.01 - Insurance - Property & Liability	59,306	65,823	58,295	74,477	81,925
256.02 - Insurance - Unemployment Compensation	-	-	-	-	-
349.04 - Charges by Other Entities - WV DMV/CDL Testing	83	340	73	1,000	500
02 - Contracted Services Total	523,824	542,445	338,578	608,513	642,069

03 - Commodities					
343.00 - Supplies & Materials - Automobile	162,013	132,016	55,583	130,000	100,000
344.00 - Supplies & Materials Office Supplies	5,684	4,433	2,757	4,300	5,000
344.06 - Supplies & Materials Litter Supplies	5,703	3,811	1,018	3,525	3,500
344.08 - Supplies & Materials Janitorial Supplies	-	2,793	-	-	-
344.09 - Supplies & Materials Sidewalk Repair Materials	3,066	3,174	4,682	5,000	4,000
344.11 - Supplies & Materials Guard Rails	-	900	-	1,500	1,500
344.12 - Supplies & Materials Small Tools/Equipment	19,916	15,140	5,839	15,000	15,000
344.13 - Supplies & Materials Salt - Snow Removal	3,528	-	-	8,000	8,000
344.17 - Supplies & Materials Construction Supplies	7,945	14,536	5,077	10,000	10,000
351.00 - Uniforms - General	12,932	7,148	8,080	10,500	10,500
351.01 - Uniforms - Safety Equipment	12,955	7,117	6,763	13,500	10,000
03 - Commodities Total	233,741	191,067	89,798	201,325	167,500
05 - Capital Outlay					
459.00 - Capital Outlay Equip- Equipment	16,967	-	-	-	-
05 - Capital Outlay Total	16,967	-	-	-	-
750 - Street Department Total	3,190,054	3,208,027	1,843,407	3,645,970	3,731,976
754 - Equipment Maintenance					
01 - Personnel Services					
103.00 - Salary & Wages - Employee	351,724	354,314	191,677	349,297	363,154
104.00 - FICA Tax - Social Security	21,868	21,903	11,973	22,659	23,084
104.01 - FICA Tax - Medicare	5,114	5,122	2,800	5,357	5,457
105.00 - Group Insurance - Employee Benefits	146,696	153,154	87,141	153,742	153,742
107.00 - Contribution to Pension Fund - Employee Pension	75,012	77,395	40,165	73,227	75,265
108.00 - Overtime - General	7,007	4,983	3,803	15,000	10,000
110.00 - Other Fringe Benefits- General	-	-	-	-	-
01 - Personnel Services Total	607,421	616,872	337,559	619,282	630,702
02 - Contracted Services					
211.00 - Telephone - General	-	-	-	-	-
211.01 - Telephone - Cellular Phone	720	720	420	720	720
216.00 - Training & Education - General	-	-	-	-	2,000
228.00 - Freight - General	97	-	-	320	-
230.00 - Contracted Services- General	14,917	19,425	9,190	17,000	20,000
246.00 - Repairs & Maintenance - Equipment	486	1,081	408	2,500	1,500
248.420 - Repairs & Maintenance Autos & Trucks-Engineering	780	115	-	-	-
248.436 - Repairs & Maintenance Autos & Trucks-Code Enforcement	4,045	5,960	1,335	9,000	7,000
248.437 - Repairs & Maintenance Autos & Trucks-Planning	25	-	-	150	150
248.439 - Repairs & Maintenance Autos & Trucks-IT	-	-	12	250	250
248.440 - Repairs & Maintenance Autos & Trucks-Facilities	1,898	4,523	1,676	10,000	6,000
248.700 - Repairs & Maintenance Autos & Trucks-Police	85,341	77,779	45,462	90,000	82,000
248.706 - Repairs & Maintenance Autos & Trucks-Fire	3,760	11,326	6,291	10,000	10,000
248.750 - Repairs & Maintenance Autos & Trucks-Street	92,263	119,770	42,517	100,000	100,000

248.906 - Repairs & Maintenance Autos & Trucks-Arts & Culture	-	-	84	2,250	250
248.950 - Repairs & Maintenance Autos & Trucks-Urban Landscape	1,447	2,720	653	2,000	2,000
256.00 - Insurance - Workers Compensation	3,510	3,456	2,045	3,778	4,156
256.01 - Insurance - Property & Liability	10,697	11,869	9,773	12,569	13,826
347.03 - Purchases for Inventory - Mon Co/BOPARC Fuel	-	-	-	-	-
02 - Contracted Services Total	219,986	258,744	119,866	260,537	249,852
03 - Commodities					
344.01 - Supplies & Materials Operating Supplies	474	2,265	120	2,000	2,000
344.05 - Supplies & Materials Mechanic/Garage Supplies	29,662	31,964	22,366	30,000	30,000
344.08 - Supplies & Materials Janitorial Supplies	2,761	3,498	1,960	3,500	3,500
344.19 - Supplies & Materials Tool Allowance	6,150	5,900	3,500	6,000	6,000
347.02 - Purchases for Inventory - Inventory Clearing/Fuel	(54,740)	(39,439)	(15,667)	-	-
351.00 - Uniforms - General	1,734	2,577	2,726	3,500	2,500
03 - Commodities Total	(13,959)	6,767	15,004	45,000	44,000
05 - Capital Outlay					
459.00 - Capital Outlay Equip- Equipment	-	-	-	-	-
05 - Capital Outlay Total	-	-	-	-	-
754 - Equipment Maintenance Total	813,447	882,383	472,429	924,819	924,554
800 - Garbage Department					
02 - Contracted Services					
230.00 - Contracted Services- General	1,698,116	1,970,800	944,730	1,820,000	1,884,000
230.009 - Contracted Services- MUB (Morgantown Utility Board)	83,216	106,452	-	80,000	80,000
02 - Contracted Services Total	1,781,332	2,077,252	944,730	1,900,000	1,964,000
800 - Garbage Department Total	1,781,332	2,077,252	944,730	1,900,000	1,964,000
802 - Recycling					
02 - Contracted Services					
212.00 - Printing - General	-	-	-	-	-
214.00 - Travel & Training - General	1,658	-	-	-	-
217.00 - Advertising & Legal Publications- General	6,329	-	-	-	-
217.02 - Advertising & Legal Publications- REAP CED Grant	200	752	-	-	-
230.00 - Contracted Services- General	5,265	-	-	-	-
230.36 - Contracted Services- REAP CED Grant	2,500	6,700	-	-	-
02 - Contracted Services Total	15,952	7,452	-	-	-
03 - Commodities					
344.00 - Supplies & Materials Office Supplies	-	-	-	-	-
344.01 - Supplies & Materials Operating Supplies	905	-	-	-	-
03 - Commodities Total	905	-	-	-	-
04 - Contributions					

568.00 - Other Contributions- Other	-	-	-	-	-
04 - Contributions Total	-	-	-	-	-
802 - Recycling Total	16,856	7,452	-	-	-
950 - Urban Landscape					
01 - Personnel Services					
103.00 - Salary & Wages - Employee	112,697	154,906	91,579	210,197	203,263
104.00 - FICA Tax - Social Security	6,900	9,579	5,691	12,092	12,580
104.01 - FICA Tax - Medicare	1,614	2,240	1,331	3,082	2,986
105.00 - Group Insurance - Employee Benefits	24,010	22,983	12,917	22,143	22,143
107.00 - Contribution to Pension Fund - Employee Pension	22,984	30,041	16,030	34,562	35,961
108.00 - Overtime - General	-	10	4	4	-
01 - Personnel Services Total	168,204	219,759	127,551	282,080	276,933
02 - Contracted Services					
211.01 - Telephone - Cellular Phone	1,037	1,380	720	1,080	1,440
214.00 - Travel & Training - General	-	1,816	889	1,500	1,500
230.00 - Contracted Services- General	12,804	14,827	6,512	11,000	13,000
248.00 - Repairs & Maintenance Autos & Trucks	-	-	-	-	-
249.01 - Rents & Leases - Equipment Rental	-	-	-	-	-
252.00 - Dues & Subscriptions - General	35	40	-	750	645
253.00 - Professional Services- General	1,725	600	2,750	3,000	1,000
256.00 - Insurance - Workers Compensation	2,431	2,397	1,396	2,581	2,839
256.01 - Insurance - Property & Liability	5,138	5,688	4,679	6,022	6,624
02 - Contracted Services Total	23,170	26,748	16,946	25,933	27,048
03 - Commodities					
343.00 - Supplies & Materials - Automobile	4,001	4,646	3,987	4,000	6,000
344.00 - Supplies & Materials Office Supplies	294	924	574	750	750
344.01 - Supplies & Materials Operating Supplies	10,863	6,550	4,791	11,000	15,000
344.24 - Supplies & Materials Tree & Plant	7,525	6,864	3,882	13,000	13,000
03 - Commodities Total	22,683	18,983	13,234	28,750	34,750
05 - Capital Outlay					
459.00 - Capital Outlay Equip- Equipment	-	-	-	-	-
05 - Capital Outlay Total	-	-	-	-	-
950 - Urban Landscape Total	214,057	265,490	157,731	336,763	338,731
Grand Total	39,429,424	40,629,457	21,034,591	46,721,629	45,392,959

City of Morgantown

NCWV Economic Outlook 2024 - 2029

Budget 2025 - 2026

WEST VIRGINIA ECONOMIC OUTLOOK 2024-2029

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Executive Summary

The West Virginia economy is currently growing and the probability of a national or state recession is low. However, our West Virginia forecast calls for weak employment growth over the coming five years. While the state has enjoyed some important economic development announcements and initiatives in recent years and has strong potential in some areas, the state faces major demographic challenges, and many counties or regions of the state continue to struggle to create positive momentum. Overall, this report provides a foundation to understand West Virginia's long-run economic challenges and opportunities.

Highlights related to **West Virginia's recent economic performance** are as follows:

- By the end of the third quarter of 2023, the state completed its employment recovery after losing over 80,000 jobs in early 2020. **The state has continued to add jobs, and now has about 7,000, or 0.9 percent, more jobs than its January 2020 level.**
- The state's unemployment rate surged to nearly 16 percent in the Spring of 2020 but has declined significantly since then. **The jobless rate reached an all-time low of roughly 3.5 percent during 2022 and has remained very low.** Currently the unemployment rate is in the low four percent range.
- **Only 55 percent of West Virginia's adult population is either working or looking for work** . Though an improvement from recent years, this is the second lowest rate of labor force participation among all 50 states and represents a key hurdle to economic prosperity.
- **Per capita personal income (PCPI) in West Virginia ranks 49th highest among the 50 states, surpassing only Mississippi.** PCPI in West Virginia stands

at 77 percent of the national average. Movement in PCPI has largely been on par with the nation since around 2016, implying that the state has neither gained nor lost ground compared to the nation.

- West Virginia's real GDP growth lagged the nation every year from 2012 through 2022. **However, GDP growth in the state nearly doubled growth at the national level in 2023, and the forecast calls for growth for 2024 to be roughly on par with the nation.**
- The energy sector remains an important driver of economic growth in the Mountain State . **The value of output in the state's energy sector has grown by a cumulative 43 percent since 2017, far surpassing growth in all other parts of the state's economy.**
- Output growth in four of the healthiest sectors in West Virginia – energy, healthcare, information, and professional services – comes in at a cumulative 24 percent since 2017. Conversely, growth in the rest of West Virginia's economy is negative one percent since 2017. **Overall, this implies that West Virginia desperately needs a healthier level of industrial diversification, or health in a wider swath of industrial sectors.**

Highlights related to **West Virginia's economic outlook** are as follows:

- **Employment in West Virginia is expected to remain essentially flat through 2029.** This lags the nation, which is expected to add jobs at an average annual rate of 0.5 percent over the forecast period. Major drivers of this slow growth are the lingering effects of high interest rates, fundamental demographic challenges, and severe weakness in many of the state's counties.
- **Several recent economic development announcements that are not incorporated into this forecast do offer hope for added strength in a few regions of the state .** Strongest examples of recent positive developments are the addition of an estimated 800 jobs associated with Nucor in Mason County, and the addition of 750 jobs associated with FORM Energy in the state's Northern Panhandle.
- **The state's unemployment rate is expected to increase slightly over the next couple of years, reaching five percent or so by 2026 or 2027 .** This increase will largely be driven by entry into the labor force.
- **Real per capita personal income is expected to grow 2.0 percent annually through 2029.** Transfer payments are expected to register faster growth over the next five years, compared to wage and salary income. However, the degree to which the state is increasing its reliance on transfer payments is slowing significantly compared to recent years.

The Mountain State's underlying demographics remain a major limiting factor to growth moving forward . Consider the following:

- West Virginia's population has declined by approximately 80,000 residents – or nearly 5 percent - since 2012. **Population losses are expected to be smaller in magnitude going forward.**

- West Virginia’s age distribution ensures that the natural population decline will continue in the coming years. **Positive shocks to the economy are essential to encourage in-migration and reduce the severity of natural population decline .**
- **Economic development strategies should focus on ways to improve health outcomes, lower drug abuse, and advance educational and vocational training outcomes in the state to make West Virginia’s workforce more attractive to potential businesses.**

Economic performance is expected to remain extremely variable across West Virginia’s counties . Consider the following:

- **The state’s top 15 employment growth counties added 18,841 jobs between mid-2014 and mid-2024, while the remaining 40 counties lost 26,380 jobs collectively.** Important successes in certain areas of the state are often obscured in aggregate data by losses or stagnation across a large swath of the state.
- **Twenty-five counties are expected to add jobs in the coming five years ,** which represents a noticeable improvement in terms of the number of growth counties. Expectations for the other counties range from stagnation to significant employment losses. The highest rates of job growth tend to be in the northern counties.
- While the state overall is expected to lose population in coming years, **a handful of counties are expected to add residents** during the outlook period. Population gains will occur in North-Central West Virginia, the Potomac Highlands, and the Eastern Panhandle.
- **Policymakers should be keenly aware of significant economic differences across West Virginia counties and ensure that economic development strategies consider each region’s specific strengths and weaknesses.**

Section I: United States Economic Overview

Introduction

We begin with a brief discussion of the US economy to set the stage for understanding West Virginia. This contextual material is vital to understanding the West Virginia economic outlook because national growth is a key driver of state growth.

After the sharp recession that was driven by the COVID-19 pandemic, a new wave of significant uncertainty emerged in late-2021 surrounding inflation. For over three years now the US has suffered rates of inflation that surpass the level that is generally considered acceptable by economists.

This surge in inflation was catalyzed at least four factors: First, global supply chain constraints emerged during the pandemic, driving up prices for goods that were in short supply. Second, widespread workforce shortages emerged during the pandemic as many men and women left the labor force. These workforce shortages lead to more aggressive wage increases to attract workers

to fill job openings, and these wage increases typically filter through to higher consumer prices. Third, a surge in energy prices in 2022 had a direct impact on overall inflation and filtered through to increase the price of goods and services more broadly due to higher production and transportation costs. Finally, overall demand in the economy was strong, in part due to aggressive fiscal and monetary policy stimulus measures during the COVID era. Even though there has been much improvement in these four factors, inflation can become self-perpetuating if left unchecked. In other words, high inflation can persist even after the initial causes of the inflation have dissipated.

This high rate of inflation would undoubtedly create great long-term damage to the US economy if left unchecked, as was observed in the US in the 1970s and in many other countries over time. Returning inflation to a modest and stable position is, and should be, a top priority for economic policymakers. As such, the US Federal Reserve (Fed) worked aggressively in 2022 and 2023 to raise interest rates to suppress overall demand in the economy and therefore reduce inflation. Indeed, the speed at which the Fed increased rates over this time was as aggressive as ever observed over a similar length of time.

Two and one-half years after the beginning of this cycle of interest rate increases, inflation stands at around one-half-of-one-percentage-point above the Fed's inflation target (two percent for core inflation, which excludes food and energy from consideration) and it is widely believed that inflation will reach the Fed's target in 2025. As such, analysts are increasingly growing in confidence that this battle with inflation is nearly over. As such, the Fed reduced its target interest rate in September of 2024, and it is likely that several more cuts will follow over the coming year or so.

This new series of interest rate cuts is necessary to prevent excessive downward pressure on demand in the economy which would create unneeded economic weakness. Barring any unforeseen shock in the near term, ultimately the Fed will move its target interest rate to its estimated "neutral" level, which is a level that, by definition, does not provide an external source of restrictiveness or stimulus on demand in the economy. While uncertainly remains over whether the Fed was ultimately too restrictive with its monetary policy, uncertainly has significantly diminished over the past two or three years and the odds of a "soft landing," loosely defined as a situation in which the Fed's monetary policy effectively curbs inflation while at the same time does not create undue weakness in the economy, seems increasingly likely.

Given this context, in this section we explore a few recent trends in the US economy with special attention paid to inflation and interest rates, and we consider the likely path of growth in the US over the coming five years. These findings have important implications for our discussion of the West Virginia economy in Sections II and III.

National Trends in Output, Employment, and the Labor Market

GDP As illustrated in Figure 1.1, economic output, as measured by real Gross Domestic Product (GDP), fell dramatically in early 2020 due to the outbreak of the COVID-19 pandemic. Likewise, GDP growth was very strong as the economy emerged from the pandemic. After weaker performance in 2022, growth has been slightly above the long-term average over the last year or so. No recession is expected in the near term. However, growth is expected to slow by the end of 2024 and to remain below its 30-year average (around 2.5 percent per year), throughout the forecast period. Overall, the pressure that the economy faces from high interest rates is an important driver of these below-average rates of real GDP growth throughout the outlook period. This is true even though interest rates have already begun to fall, due to the significant time lag between movements in interest rates and economic effects.

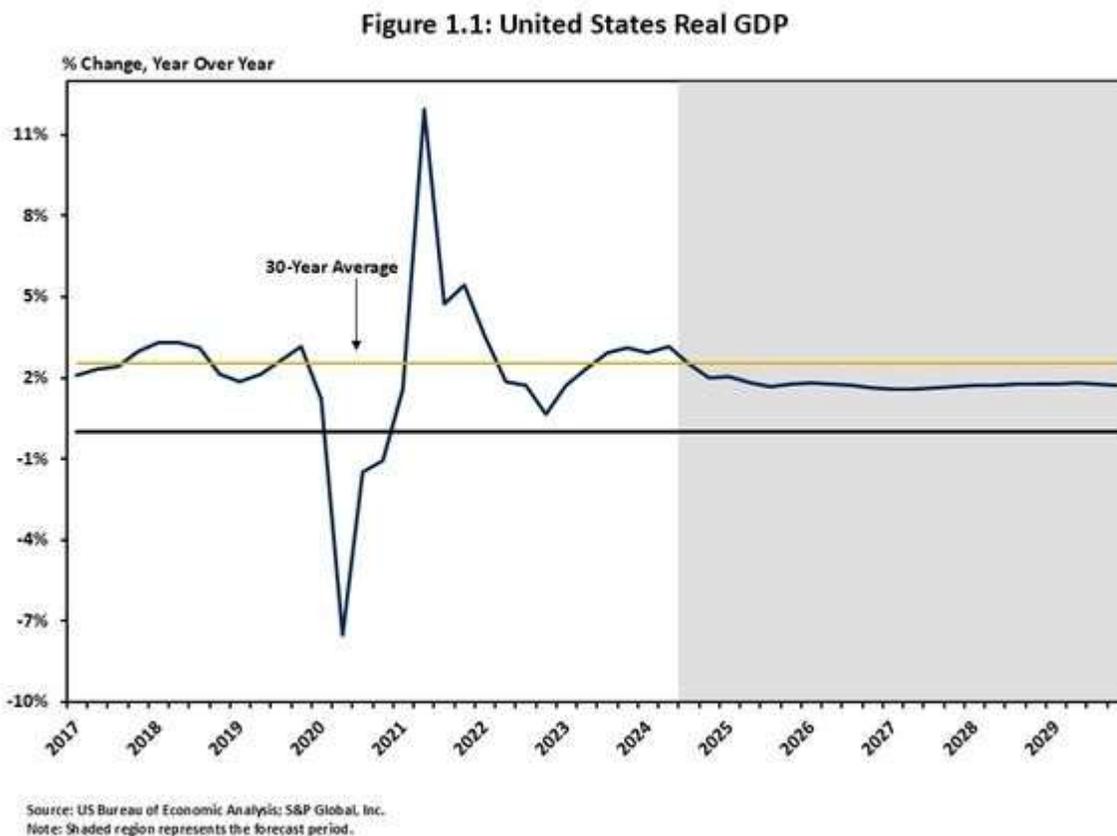


Figure 1.1

EMPLOYMENT The US labor market was strong prior to the pandemic, and in fact employment stood at the level that economists generally perceive as the maximum level of jobs the economy can sustain over the long run - termed “full employment.” Over the course of the initial onset of the COVID-19 pandemic, nearly 20 million people in the US lost their jobs. While the US labor market cannot be strictly defined as that of a “V-shaped recovery,” the rebound in payrolls after the recession was strong enough such that the nation attained its pre-recession level of employment by mid-2022, and employment has continued to grow since then. Overall, the national economy is again at or near its full employment level.

The employment forecast calls for relatively slow growth throughout the forecast period. The slow growth is largely due to the fact that the economy is at full employment currently, but also due, at least in part, due to the headwinds associated with high interest rates, as discussed above, and other demographic factors. Overall, the forecast calls for the addition of just under 3.5 million jobs over the forecast period, representing around 2.2 percent cumulative employment growth.

Figure 1.2: United States Total Employment

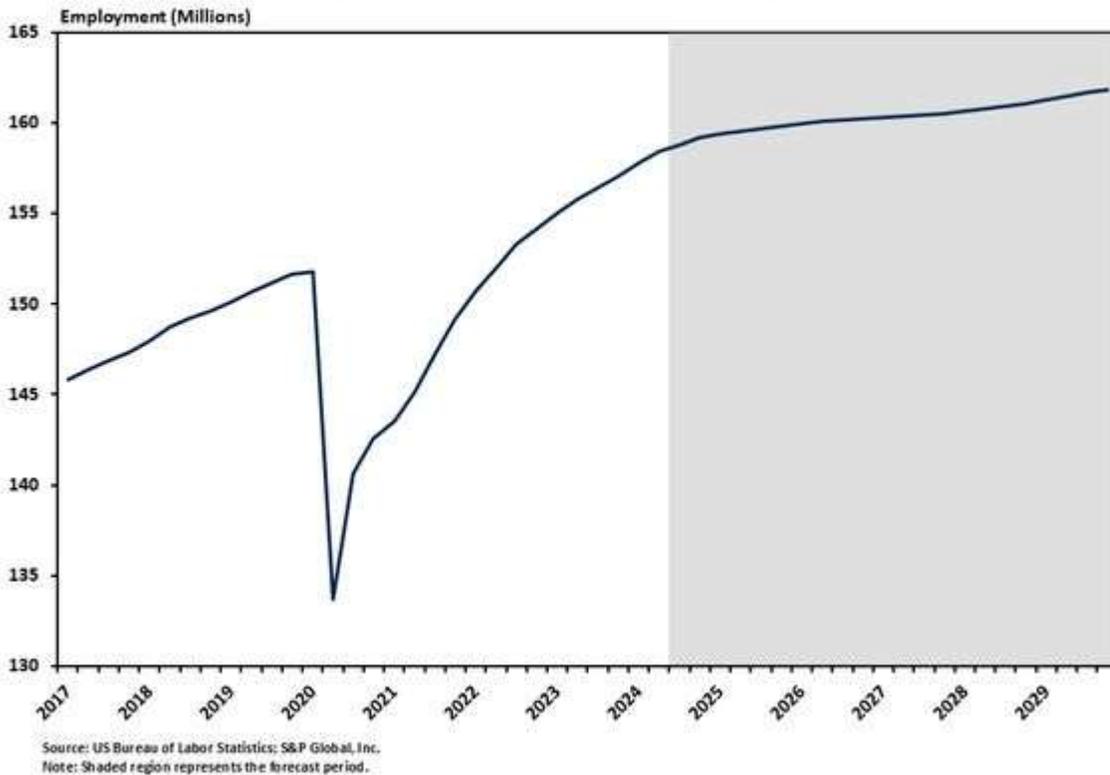


Figure 1.2

UNEMPLOYMENT Turning to the unemployment situation, the national unemployment rate stood at a low of 3.6 percent just before the beginning of the COVID-19 recession, as noted in Figure 1.3. This was one of the lowest jobless rates experienced since the beginning of modern economic statistics. The unemployment rate skyrocketed as the pandemic began, reaching a peak of 13 percent in the Spring of 2020. However, the jobless rate fell rapidly as pandemic-driven lockdowns ended in 2020 and returned to its pre-recession low by early-2022 as hiring activity was consistently strong for that period. Unemployment remained in this historically low range through the end of 2023. The rate has risen slightly over the course of 2024, but remains in the low-four-percent range, a position that is low by any historic standard. The forecast calls for a gradual increase in the rate over the next two years, returning the figure close to its natural rate of around 4.5 to 5 percent. This expected increase in the unemployment rate will largely be driven by entry into the labor force.

Figure 1.3: United States Unemployment Rate

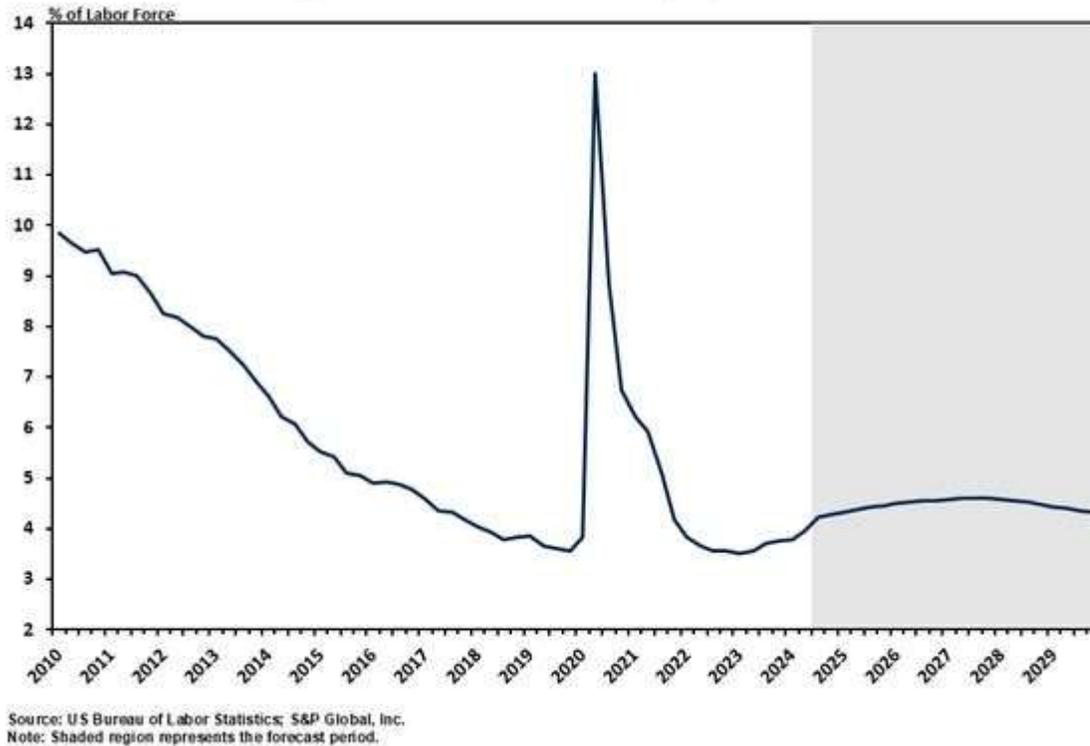


Figure 1.3

LABOR FORCE PARTICIPATION The labor force participation rate is a complementary measure to the unemployment rate. The labor force participation rate captures the share of the adult population that would like to work—termed “in the labor force”—while the unemployment rate captures the share of the labor force that is unable to find employment in any given month. Ultimately, the labor force participation rate is a more fundamental descriptor of an economy’s long-run labor market situation.

In Figure 1.4 we report labor force participation for the US since the mid-1980s. As illustrated, the figure peaked around 2000 at 67 percent, fell substantially after 2008, and then maintained stability up until early-2020. The broad evolution of this figure is largely driven by demographic processes, namely the aging and retirement of the “Baby Boom” generation. The figure began to rise substantially around 1965, when the first of the Baby Boomers were entering the workforce. This measure continued to rise through the late 1990s, when the first of this group turned 55 years old, but then began to decline substantially around 2008, the point when the leading edge of the Baby Boomers approached conventional retirement age. In addition to the baby-boomer effect, the post-WWII structural change in labor force participation rates was driven in large part by meaningful gains in the female labor force that occurred through the mid-1990s.

Labor force participation once again fell substantially because of the COVID-19 recession, as “discouraged workers” left the labor force, reaching a low of just over 60 percent. Immediately after the lockdowns, the figure began to improve, recovering to around 62 percent. However, the figure remains around one-half of one percentage point below its pre-COVID level, due primarily to a slower recovery in labor force participation among workers in older age groups (i.e. ages 55 to 64).

Overall, the declines in labor force participation likely present an impediment to the nation’s long-run economic growth potential as fewer workers will be available to support retirees vis-à-vis private pension plans as well as Social Security and other federal programs. Furthermore, many economic challenges might interact with a lower rate of labor force participation, leading to weaker performance for the US economy over the long term.

Figure 1.4: United States Labor Force Participation Rate



Figure 1.4

INFLATION Next, we turn to inflation – perhaps the most significant problem that the US economy has faced over the past three or four years. As reported in Figure 1.5, inflation skyrocketed to nearly seven percent on a year-over-year basis in 2021 and 2022, depending upon which reported measure is used. This is the highest rate of inflation experienced in the US since the early-1980s and comes in sharp contrast to the mostly modest and stable inflation that the US experienced for more than two decades, rarely moving outside of the 1 to 3 percent range—a

period in economic history referred to as “The Great Moderation.” This sharp rise in inflation was catalyzed by at least four factors: a) high energy prices; b) global supply-chain constraints that emerged during the COVID pandemic; c) workforce shortages that emerged during the COVID pandemic; and d) strong aggregate demand, in part driven by aggressive fiscal and monetary stimulus during the COVID era. As described above, even though these drivers have at least mostly dissipated, inflation has still not quite returned to its target level. The forecast calls for inflation to remain at least slightly above the Fed’s target level (two percent for core inflation, which excludes food and energy from consideration) until some point in 2025.

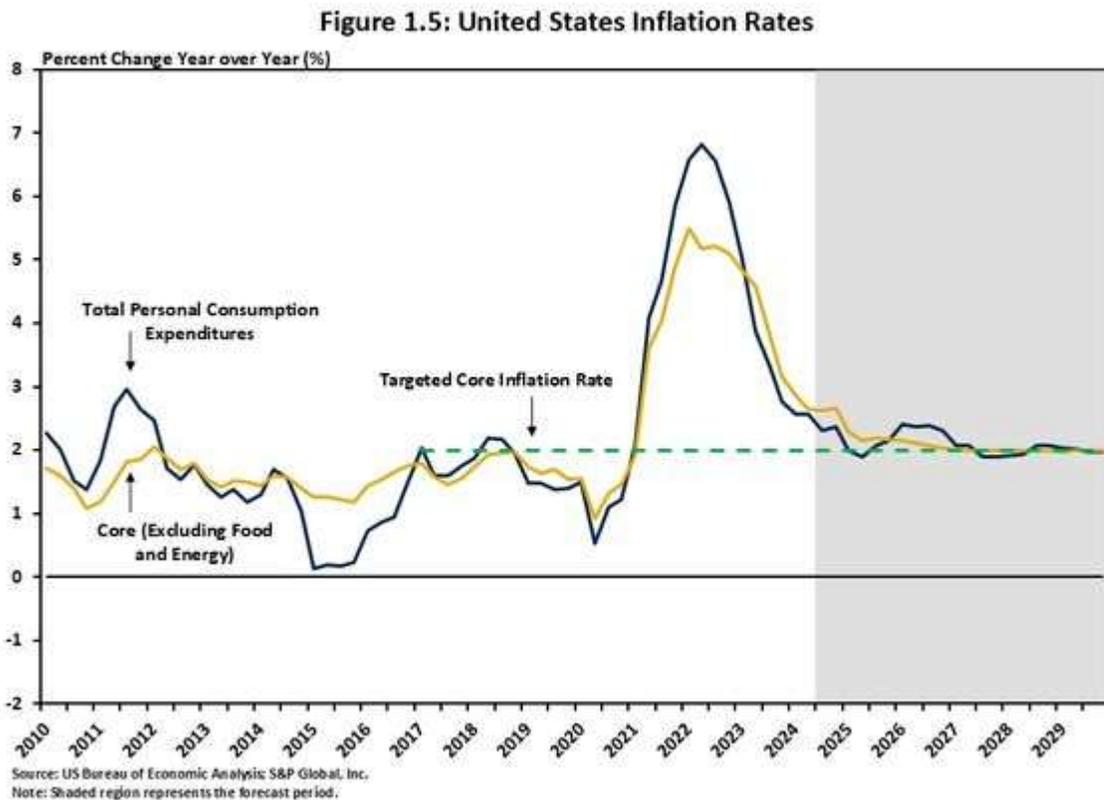


Figure 1.5

INTEREST RATES The high inflation of the past three years would undoubtedly create great long-term damage to the US economy if left unchecked, as observed in the US in the 1970s and in many other countries over time. Returning inflation to a modest and stable position is and should be a top priority for economic policymakers. As such, the Fed worked aggressively over the course of 2022 and 2023 to raise interest rates to suppress overall demand in the economy and therefore reduce inflation. Indeed, the speed at which the Fed increased interest rates over the course of 2022 and 2023 was as aggressive as ever observed over a similar length of time. In retrospect, we understand that the fast pace of interest rate increases is partly because the Fed was slow to begin the cycle of interest rate increases due to lingering concerns over new coronavirus variants/outbreaks that continued until early-2022.

Two and one-half years after the beginning of this cycle of interest rate increases, inflation stands at around one-half-of-one-percentage-point above the Fed’s inflation target and it is widely believed that inflation will reach the Fed’s target in 2025, as discussed above. As such, analysts are increasingly growing in confidence that this battle with inflation is nearly over. As such, the Fed reduced its target interest rate in September of 2024, and it is likely that several more cuts will follow over the coming year or so.

This new series of interest rate cuts is necessary to prevent excessive downward pressure on demand in the economy which would create unneeded economic weakness. Barring any unforeseen shock in the near term, ultimately the Fed will move its target interest rate to its estimated “neutral” level, which is a level that, by definition, does not provide an external source of restrictiveness or stimulus. While uncertainly remains over whether the Fed was ultimately too restrictive with its monetary policy, uncertainly has significantly diminished over the past two or three years and the odds of a “soft landing,” loosely defined as a situation in which the Fed’s monetary policy effectively curbs inflation while at the same time does not create undue weakness in the economy, seems increasingly likely.

Figure 1.6: Select United States Interest Rates

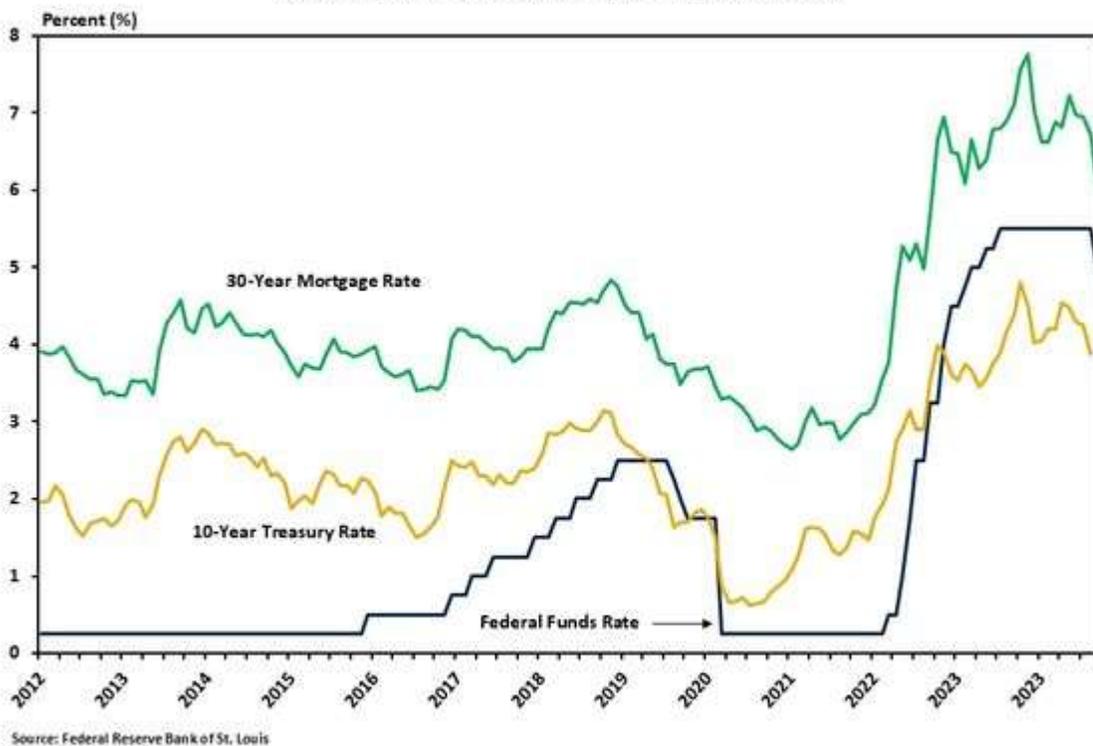


Figure 1.6

[\[1\]](#) All forecast estimates for this document are provided by S&P Global, Inc.

Section II: Recent Trends in the West Virginia Economy

Employment and the Labor Market

TOTAL EMPLOYMENT West Virginia’s economy has fully recovered from the COVID-19 recession in terms of employment. Payroll employment, which contracted by over 80,000 between January of 2020 and late-Spring 2020, bounced back at a healthy pace through mid-2022. The state attained a full employment recovery by the end of the third quarter of 2023. Since then, the state has continued to grow. Altogether West Virginia has now added about 7,000 new jobs over the pre-pandemic level, representing growth of just shy of one percent.

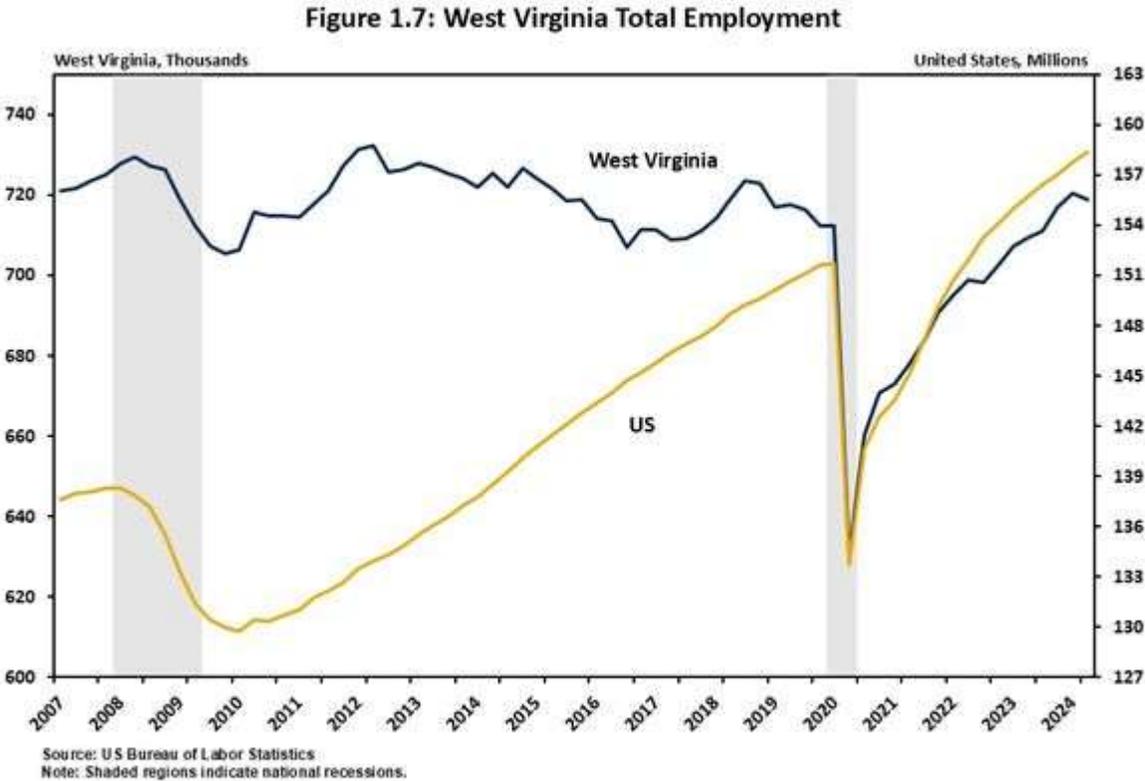


Figure 1.7

PRIVATE SECTOR EMPLOYMENT In Figure 1.8 we present total private-sector employment in West Virginia, in contrast to total employment presented previously. Here the figure follows a similar trajectory compared to that in Figure 1.7. Overall, private sector employment currently stands at about 100.9 percent of its January 2020 level, almost exactly on par with performance overall. This indicates that the private sector and the public sector (state and local, as well as federal government), have performed similarly in terms of employment recovery and growth.

Figure 1.8: West Virginia Private-Sector Employment

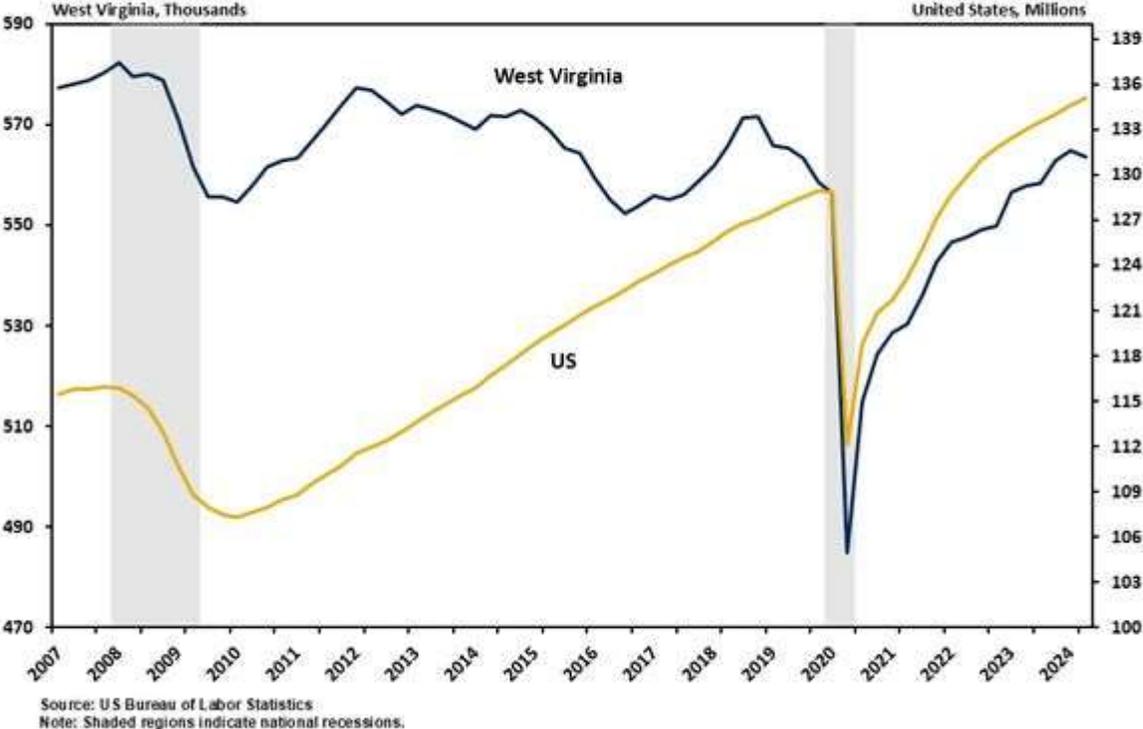


Figure 1.8

WEST VIRGINIA COMPARED TO THE NATION In Figure 1.9 we present total employment again, for the state and for the nation, except that we have converted the data to an index beginning at 100 in January of 2020. This approach allows for an easy comparison between state- and national-level performance. As illustrated, the state and the nation performed similarly through the first year and one-half of the pandemic. However, since mid-2021, the state has fallen behind in terms of employment growth. As of the most recent data, the state is at 100.9 percent of its pre-pandemic level of employment, while the nation stands at 104.5 percent.

Figure 1.9: Employment Performance Since Pandemic

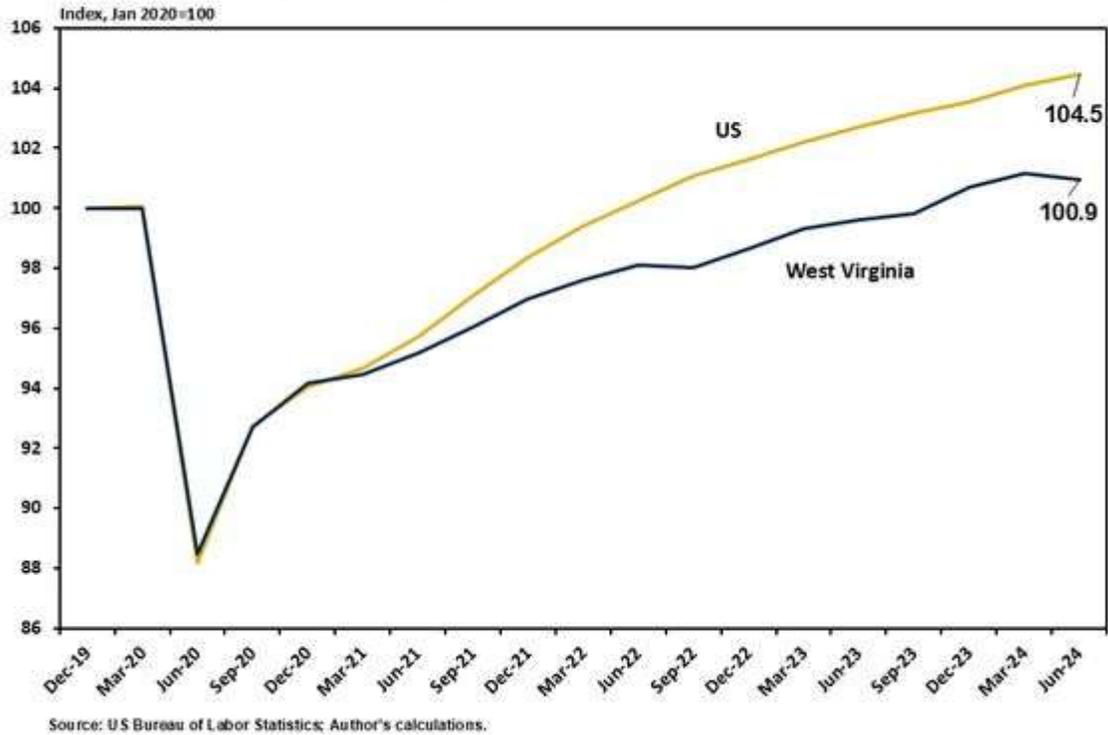
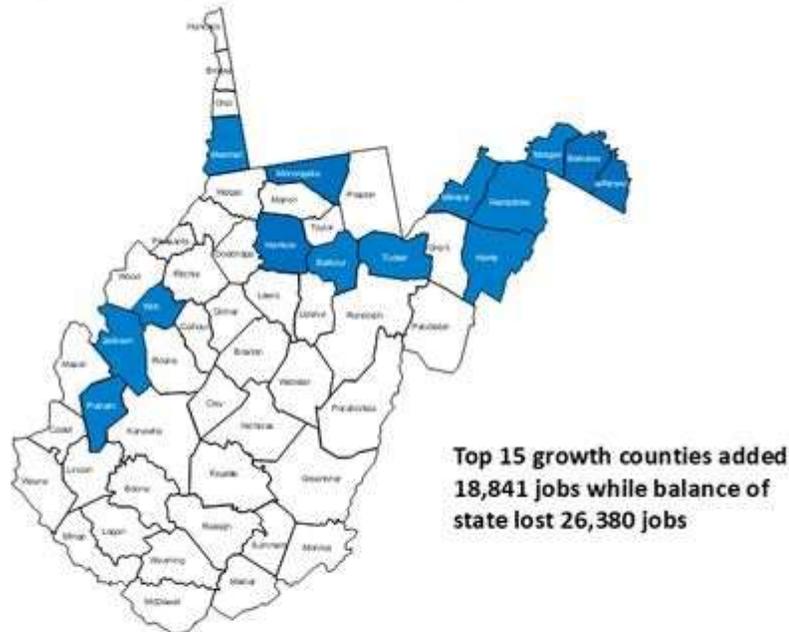


Figure 1.9

EMPLOYMENT GROWTH BY COUNTY While we present a broader analysis of economic performance by county in a separate report, here we briefly consider how employment growth varies across county. Here we present a simple long-run view by calculating total employment in mid-2024 minus total employment in mid-2014 on a county-by-county basis. In Figure 1.10 we illustrate the top 15 growth counties over the past decade compared to the remaining 40 counties in the state. As noted in the figure, the top 15 growth counties added nearly 19 thousand jobs over the period, whereas the remaining 40 counties lost over 26 jobs over the period. The point here is that economic performance varies widely across the state's counties and relatively strong performance in a few counties or regions may be masked in aggregate data by the numerous counties that have been stagnant or have declined.

Figure 1.10: Top 15 Growth Counties, 2014 - 2024



Source: US Bureau of Labor Statistics, Author's calculations.
Note: Calculated as total employment in mid-2024 minus total employment in mid-2014. There were six more growth counties, but none of these counties posted total growth of more than 200 total jobs.

Figure 1.10

UNEMPLOYMENT Unemployment has been very low since the recent pandemic. The state's jobless rate fell below four percent for the first time on record in early-2022 and set an all-time low of 3.5 percent in 2023. Unemployment has risen slightly over the past year or so, but remains very low, in the low-four-percent range.

Figure 1.11: West Virginia Unemployment Rate

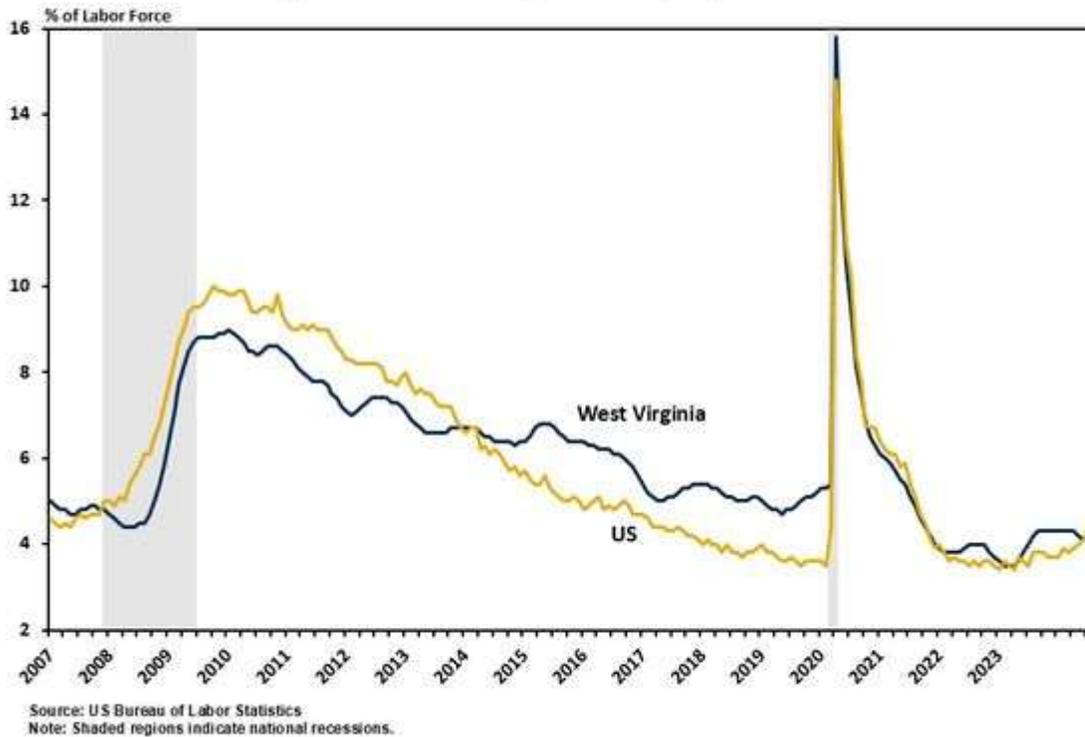


Figure 1.11

In many instances historically, declines in West Virginia’s unemployment rate can be explained at least in part by some combination of labor force attrition and underlying demographic trends. Over the past three years or so, the very low unemployment rate has been the product of increased hiring activity mostly, but ongoing friction between factors influencing the demand and supply for labor have also caused the labor market to appear even tighter than the measured unemployment rate might indicate.

LABOR FORCE PARTICIPATION Based upon the unemployment rate, West Virginia is at “full employment.” But, while the state’s labor market is very tight in the short-run context of the unemployment rate, it only provides a partial representation of labor market health. Specifically, West Virginia’s underlying demographic characteristics, industrial structure, and other unique factors warrant additional information to assess labor market conditions.

As a result, one should examine the labor force participation rate, in conjunction with the jobless rate, for a more complete depiction of West Virginia’s labor market. As of 2023, West Virginia’s labor force participation rate was second lowest among all states at just shy of 55 percent. The fact that West Virginia surpasses Mississippi in terms of labor force participation reflects a slight improvement in some sense, since West Virginia has consistently been 50th among the states since the US Bureau of Labor Statistics began reporting this data series in 1976. The fact that a

large proportion of West Virginians are age 65 or older explains some of the state’s workforce participation deficit against other states. However, the underlying causes extend to issues beyond age since the state also lags well behind the nation among the prime working age population (25-54 years of age) and among other age categorizations. On a positive note, the state’s rate has increased over the past couple of years and the workforce participation gap with the nation has narrowed slightly.

Figure 1.12: Labor Force Participation Rate by State, 2023

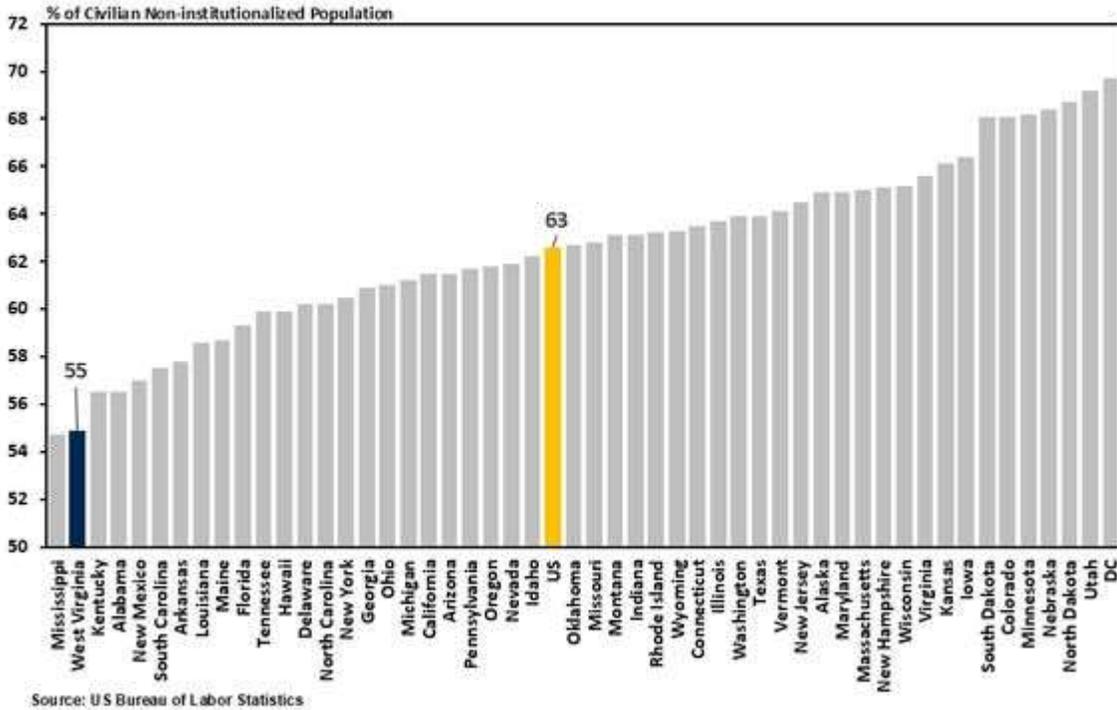


Figure 1.12

JOB OPENINGS A significant trend that emerged both nationally and within West Virginia that speaks to the massive swing in labor market conditions during the COVID-19 pandemic was a sharp increase in the rate of job openings. According to the Bureau of Labor Statistics, over the course of 2021 through 2023, an average of seven to eight percent of all jobs available are not filled in West Virginia. Some of this persistently high rate of job openings stemmed from early retirements during the pandemic. The rate has improved to the low-six-percent range over the past year. However, the rate in West Virginia is still above pre-pandemic levels and the state continues to experience significantly higher job openings compared to the nation overall.

Figure 1.13: Job Openings Rate

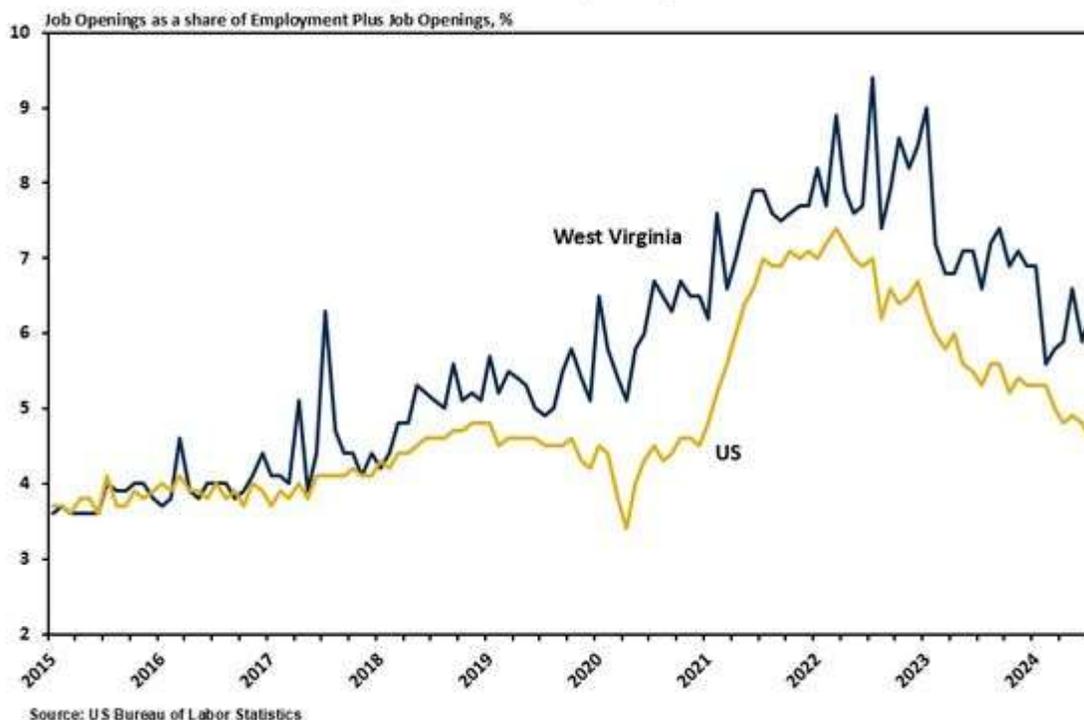


Figure 1.13

Income and Output

INCOME Per capita personal income in West Virginia stood at \$52,585 in 2023, placing the state 49th highest among the 50 states. West Virginia is substantially ahead of Mississippi by this metric, and lags 48th placed Alabama by less than \$1,000 per person. Overall, the average West Virginian receives around \$77 dollars in income for every \$100 received by the average American.

Turning to Figure 1.15, we report the growth of per capita personal income for the state and for the nation over the past decade or so. While the state has been near the bottom of states in terms of per capita personal income, the relative position of the state compared to the nation has not moved significantly. As reported in the figure, per capita personal income growth (not accounting for inflation) in West Virginia has lagged the nation over the past decade or so. Since 2011, the figure has grown by about 53 percent for the state, versus nearly 61 percent for the nation. However, most of this deficit occurred over the first few years of this window of time. Since around 2016 the state and the nation have performed very similarly in terms of per capita personal income growth. While West Virginia has not improved relative to the nation in terms of per capita personal income, it has not fallen further behind over the past decade or so.

Figure 1.14: Per Capita Personal Income (2023)

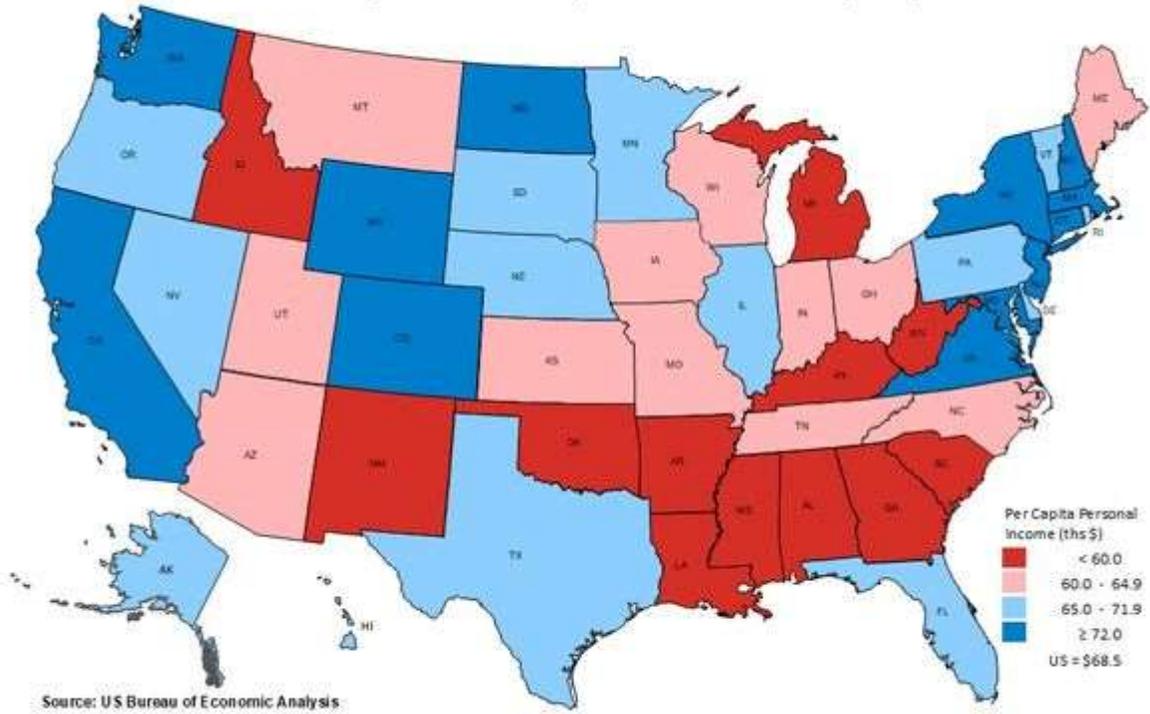


Figure 1.14

Figure 1.15: Per Capita Personal Income Growth

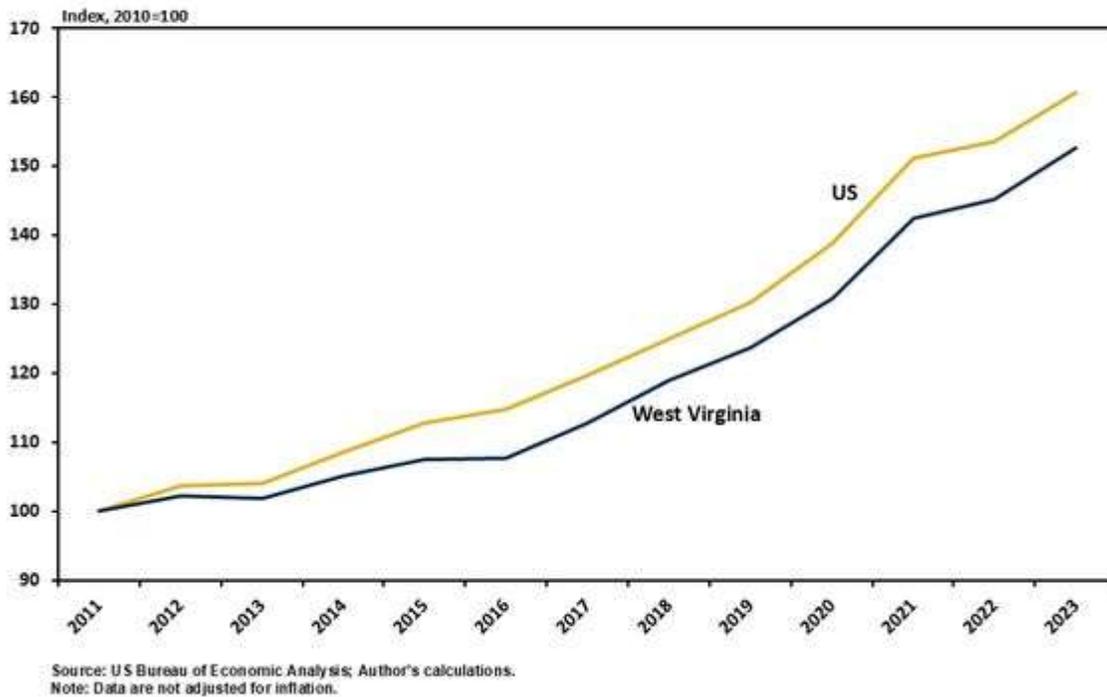


Figure 1.15

WAGES In Figure 1.16 we report average wages for the state overall and across the major industrial super sectors. Altogether, the average wage in the state was around \$55,000 for 2023. Unsurprisingly, wages vary widely across supersector, with typical wages in the utilities sector and in the mining and oil and gas sector exceeding \$100,000 for the year. This stands in sharp contrast to a sector such as leisure and hospitality, where the typical wage stood at only around \$26,000 for the year.

Figure 1.16: Average Annual Salary by Sector (2023)

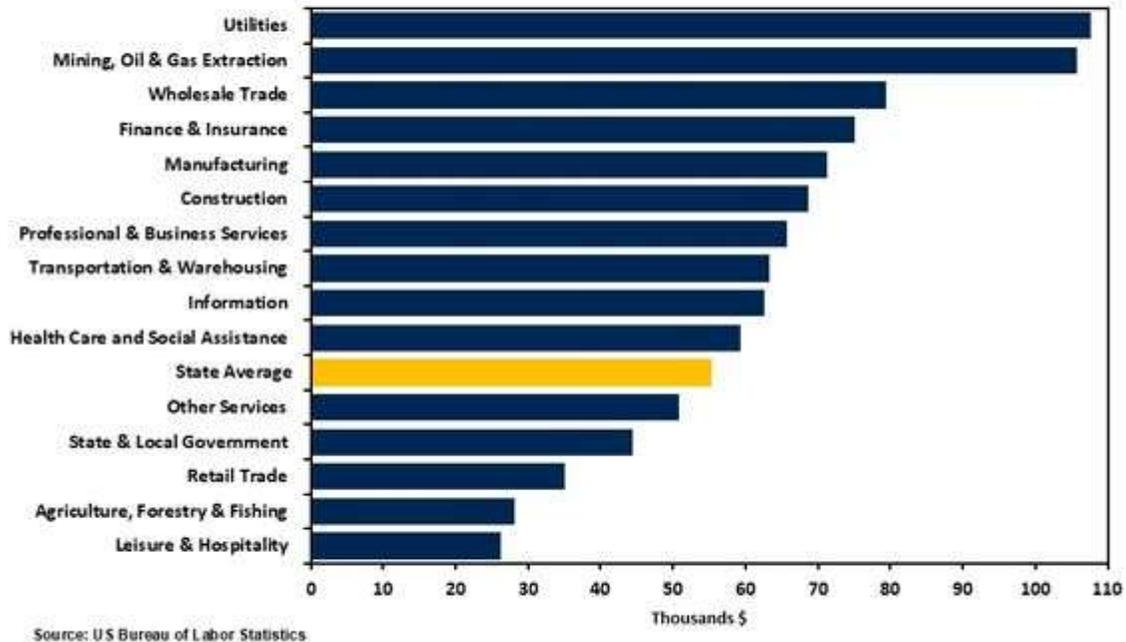


Figure 1.16

GDP West Virginia has lagged the nation in terms of real GDP growth over much of the past decade or so, as depicted in Figure 1.17. And the state has generally posted more volatile performance in terms of real GDP growth, as compared to the nation. After experiencing a large annual percentage decline during 2020 (approximately 3.7 percent), West Virginia failed to bounce back in a mirrored fashion in following two years: the state posted real GDP gains of only 2.1 percent and 1.3 percent in 2021 and 2022, respectively, lagging performance at the national level. However, 2023 was a very strong year for West Virginia; economic output grew by around 4.7 percent in West Virginia in 2023, compared to 2.6 percent for the nation. The projection calls for the state to be almost on par with the nation for 2024.

Figure 1.17: Real Gross Domestic Product Growth

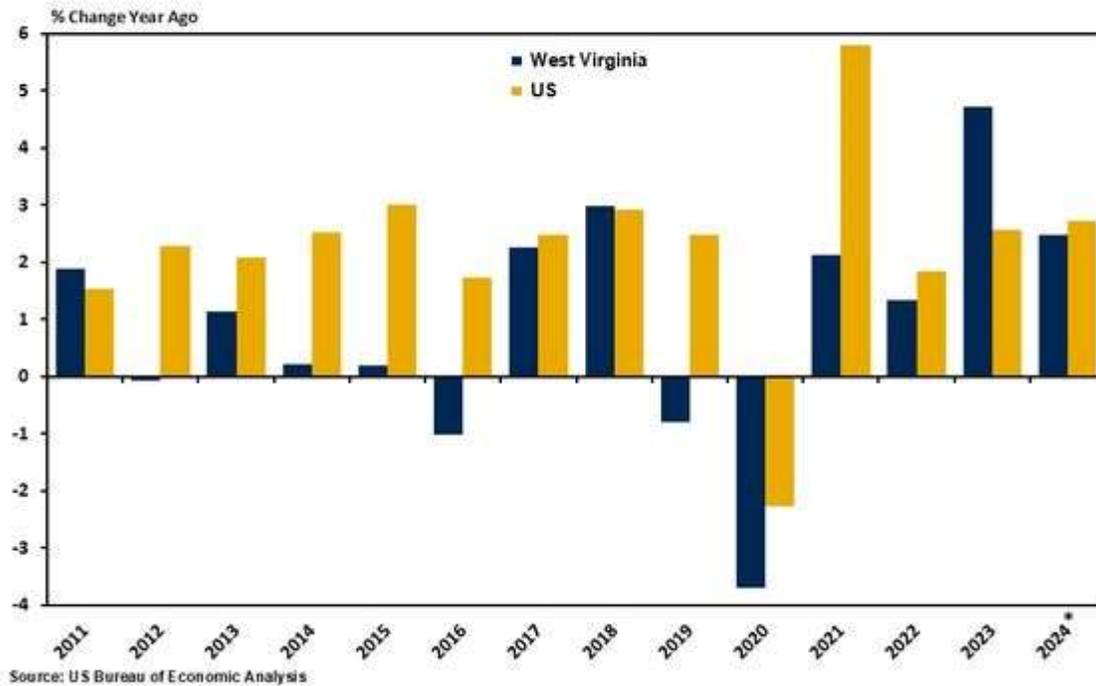
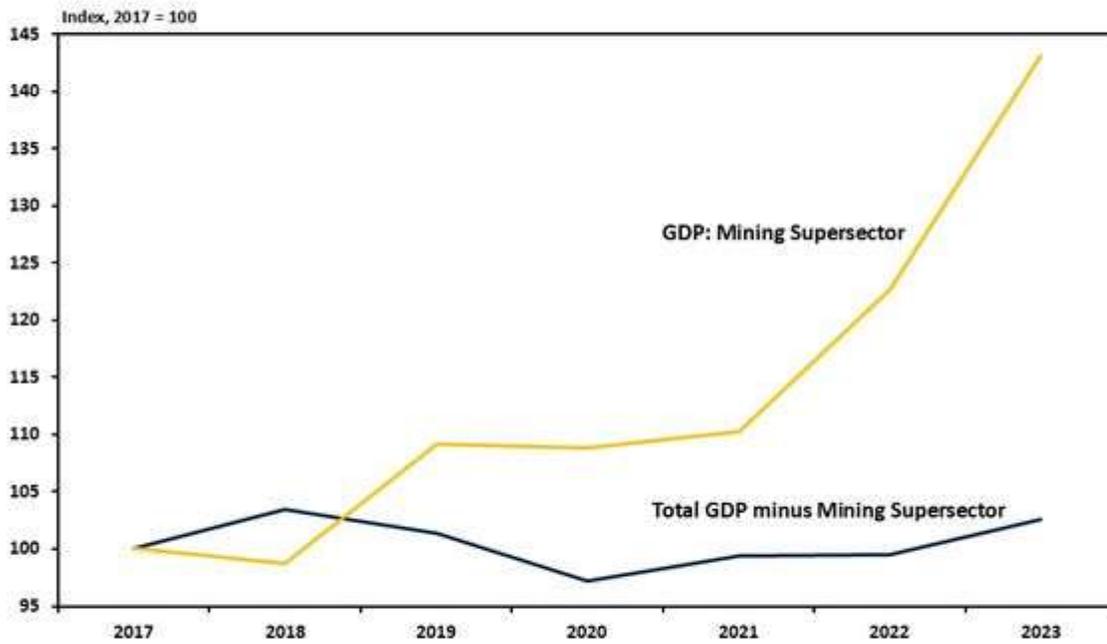


Figure 1.17

GDP – SELECT SUPER SECTORS It is important to consider the mining super sector (which includes coal mining, oil and gas production, as well as quarrying) to fully understand the state’s economic output picture. In Figure 1.18 we use an indexed approach to illustrate the change in West Virginia’s total GDP outside of the mining super sector, versus GDP from the mining super sector exclusively. As illustrated, output outside of mining has grown by less than three percent since 2017, after accounting for inflation. In contrast, output in the mining super sector has grown considerably over the period – posting nearly 43 percent cumulative growth between 2017 and 2023, after accounting for inflation.

In figure 1.19 we expand the set of growing sectors to include the health, information, and professional & business services super sectors, all three of which have also posted healthy growth in West Virginia in recent years. If we consider all four of these super sectors combined, they have posted cumulative output growth of over 24 percent since 2017, after accounting for inflation. In contrast, all other industrial super sectors have collectively declined in terms of output by just over one percent over the period.

Figure 1.18: Real GDP Growth – Coal & Gas v. Other Sectors



Source: US Bureau of Economic Analysis; Author's calculations.

Figure 1.18

Figure 1.19: Real GDP Growth – Select Sectors

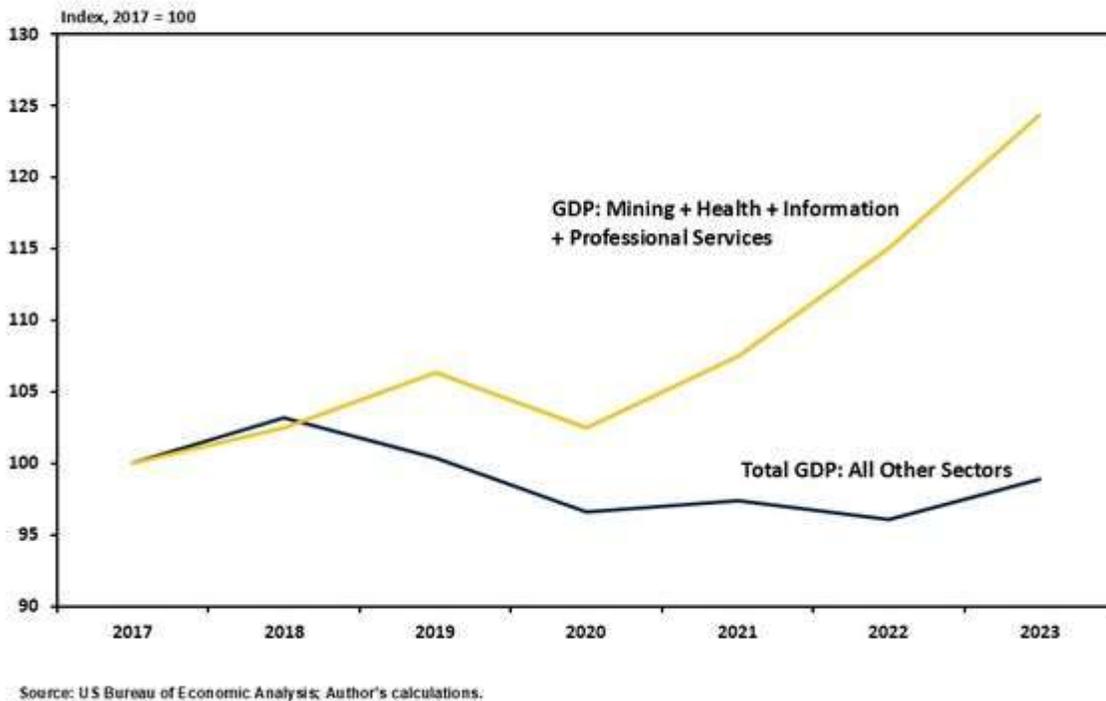


Figure 1.19

Recent Demographic Trends

POPULATION West Virginia has seen its population decline annually for more than a decade and has registered an overall loss of over 88,000 residents since 2012. Overall, the absolute and percentage declines in population over the past decade have surpassed the losses observed during the mid- to late-1990s but are demonstrably smaller than the massive population declines that occurred during the early- to mid-1980s economic collapse. West Virginia's sustained population declines set it apart from nearly every state in the US. Indeed, because of this population loss the state saw its representation in the US House of Representatives drop from three to two, beginning with the 118th Congress in 2023 (down from a high of six decades ago). Losses are expected to continue throughout the forecast period.

Figure 1.20: Total Population

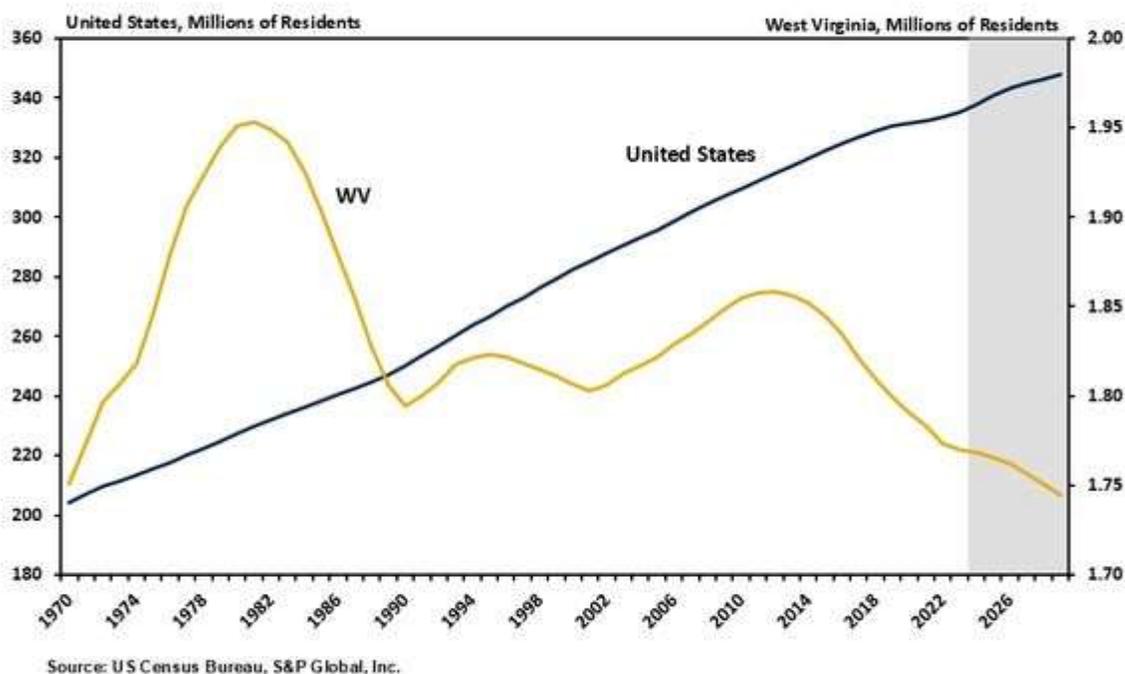


Figure 1.20

West Virginia's population declines have been driven both by net outflows of residents to other states and natural population losses in many years. Natural population losses are defined as the situation in which deaths exceed births. West Virginia saw an important swing in net migration beginning in 2020, however, and the state has recorded more in-migrants than out-migrants for four consecutive years. Indeed, it is estimated that the state received more than 5,000 more in-migrants compared to out-migrants for 2023. The rate of natural population decline in West Virginia worsened in 2020, 2021, and 2022, but is expected to be stable at losses of around 6,000 to 7,000 annually for the forecast period. Altogether, these facts support the idea that economic development policies that effectively encourage in-migration are crucial to the state's long-term economic prosperity.

Figure 1.21: Components of Population Change

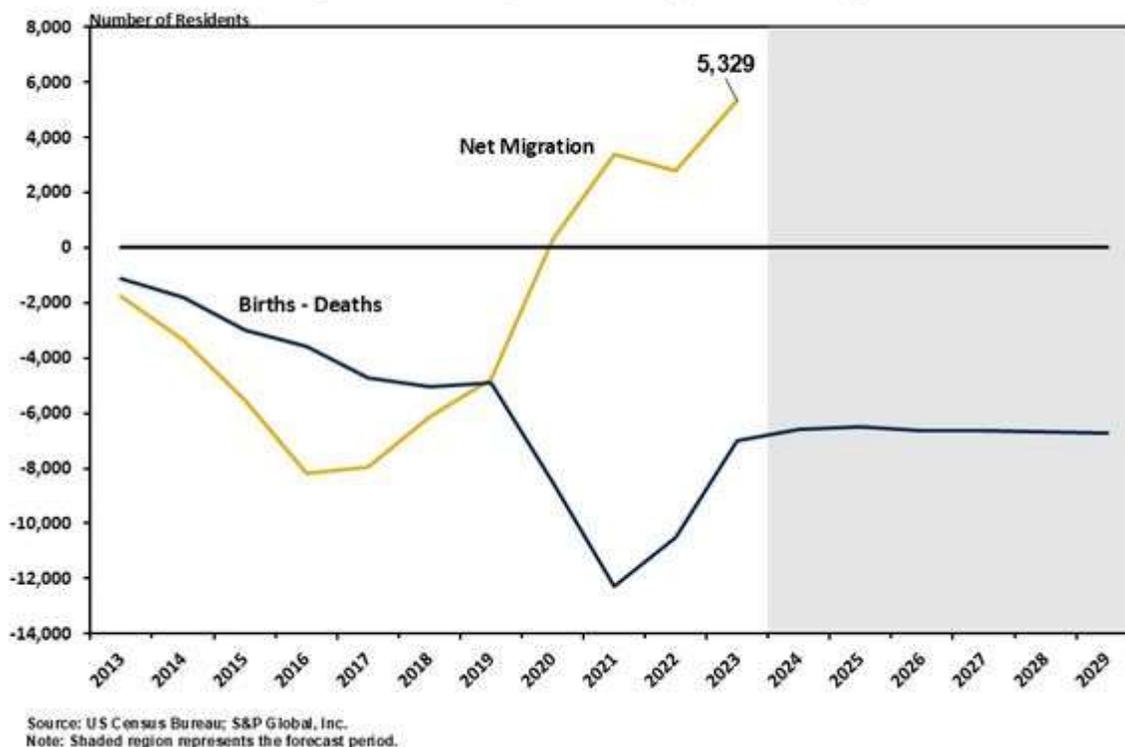


Figure 1.21

A separate section of this report details population trends on a county-by-county basis. The data show that only a handful of counties have consistently gained population in recent years, while the large majority of the state’s 55 counties have seen population loss, ranging from minor losses in a few counties, to quite large losses in others.

AGE DISTRIBUTION Age distribution represents one of the defining demographic characteristics of the Mountain State’s population when compared to most of the US. And this age structure has palpable impacts on broader economic trends in the state. The state’s median age stands more than three years above the national figure. Another sign of the state’s skewed age distribution is the fact that more than 21 percent of the state’s residents are aged 65 or older, exceeding the national figure by nearly four percentage points.

Figure 1.22: Summary Population Profiles

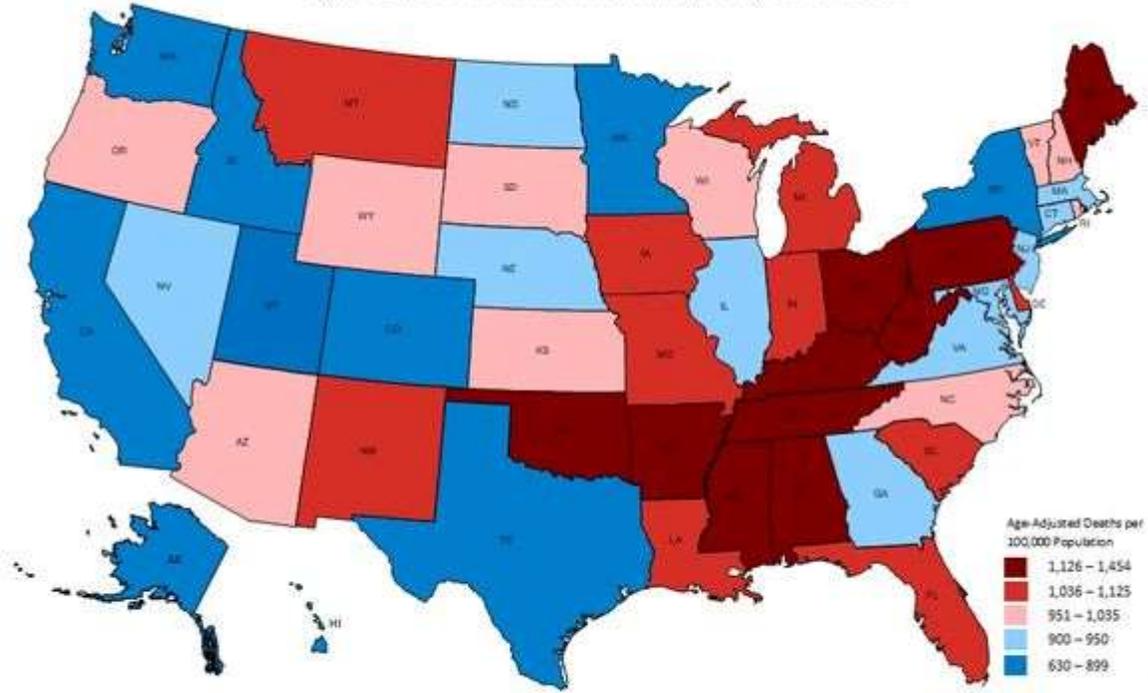
	West Virginia	United States
Total Population (2023)	1,770,071	334,914,895
% Population Under 18 (2023)	19.9%	21.7%
% Population 65 Years + (2023)	21.2%	17.5%
Population with High School Diploma, No College (2023, % of pop. 25 yrs. +)	39.7%	25.9%
Population with Bachelor's Degree or Higher (2023, % of pop. 25 yrs.+)	24.0%	36.2%
Median Age (2023)	42.8	39.2
Median Household Income (2023)	\$60,410	\$80,610
Average Household Size (2023)	2.41	2.61

Source: US Census Bureau; Bureau of Labor Statistics

Figure 1.22

HEALTH AND DRUG ABUSE Even after accounting for the state population’s age distribution, West Virginia experiences higher incidences from various morbidities as well as higher mortality rates. According to the Centers for Disease Control and Prevention, West Virginia’s age-adjusted all-cause mortality rate is the highest among all states. The state also ranks within the bottom tier of states in terms of high incidences of heart disease, cancer, and diabetes. Furthermore, behavioral or lifestyle factors that contribute to poor health outcomes such as physical activity during leisure time are among the lowest in the nation and rates of cigarette smoking and smokeless tobacco use among the adult population are among the highest nationally. Another source of the state’s poor health outcome trends over the past decade or so has been the extremely high rate of death from opioid and other drug overdoses. Indeed, the drug overdose rate in West Virginia was far more than double the national average in 2022 (most recent data available). However, the rate of drug overdose mortality in West Virginia in 2022 – 81 deaths per 100,000 residents – represents a noticeable improvement from the rate of around 90 in the previous year.

Figure 1.23: All-Cause Mortality Rate, 2018-2022



Source: Centers for Disease Control

Figure 1.23

Figure 1.24: Drug Overdose Mortality Rate, 2022

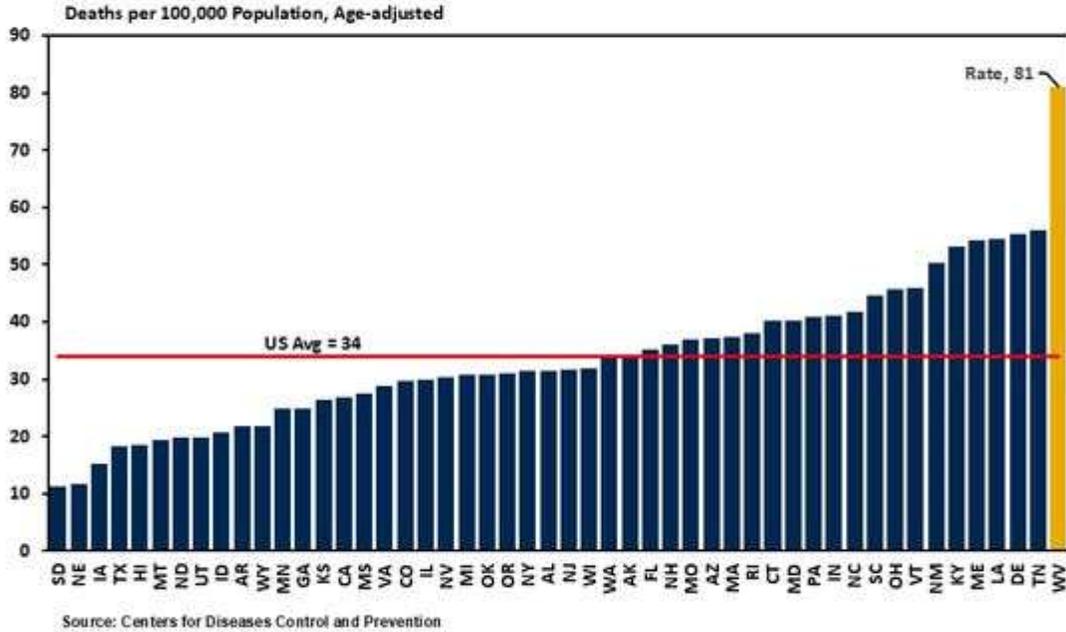


Figure 1.24

[1] All forecast estimates for this document are provided by S&P Global, Inc.

Section III: West Virginia Economic Outlook

West Virginia Outlook

EMPLOYMENT GROWTH Expectations for the US economy will directly influence West Virginia’s economic performance during the outlook period. ^uAs described above, the US economy is expected to avoid an outright recession, but the lingering effects of high interest rates and other factors are expected to lead to only slow growth over the outlook period.

Overall, the forecast calls for total employment in West Virginia to increase at a rate of almost exactly zero between mid-2024 and 2029, which will trail the national average annual rate of 0.5 percent during this period. We expect some continued growth early in the outlook period, i.e., late-2024, to be followed by modest losses in employment later in the outlook period.

Figure 1.25: Employment Growth Forecast

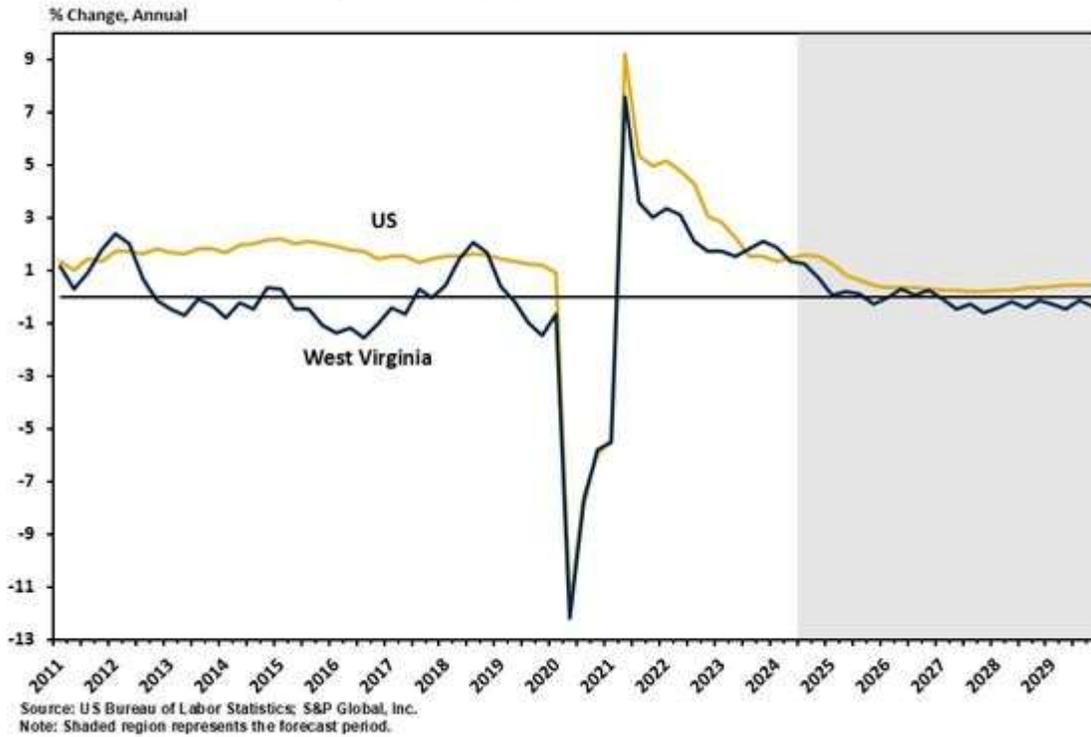


Figure 1.25

EMPLOYMENT BY SECTOR In Figure 1.26 we provide an illustration of the 2023 distribution of jobs in West Virginia across the various industrial super sectors to provide context for the sector-specific growth forecast below.

Figure 1.26: West Virginia Employment Distribution by Sector (2023)

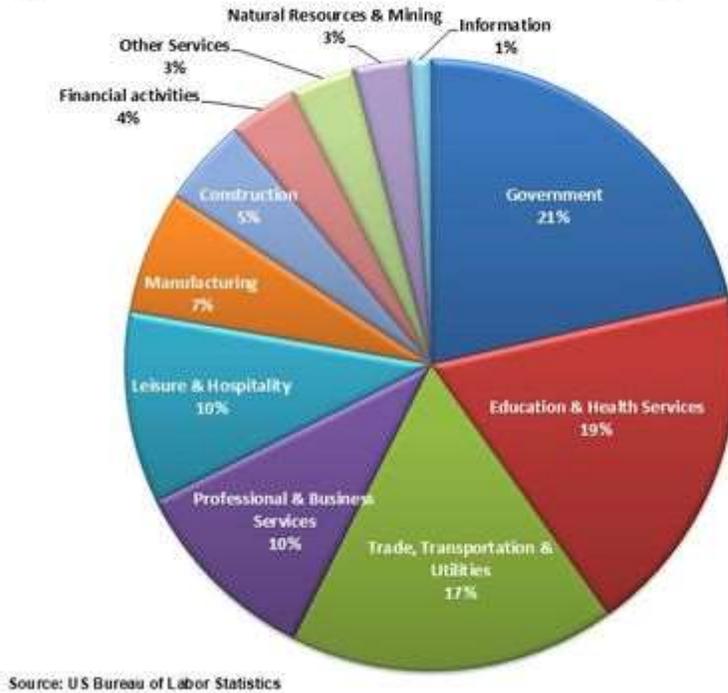


Figure 1.26

EMPLOYMENT GROWTH BY SECTOR As illustrated in Figure 1.27, forecast growth varies quite widely across the major industrial super sectors in West Virginia over the forecast period. The natural resources & mining super sector, which includes coal, natural gas, and quarrying, is forecast to post the highest rate of growth over the period, with a projected average annual rate of growth of nearly 1.3 percent. However, the sector is relatively small, accounting for only about three percent of jobs in the state. (It should be noted that the sector accounts for a much larger share of economic output (more than 10 percent), however, as the sector is extremely capital intense and wages in the sector are very high.) As such, the 1.3 percent average annual rate of growth is only associated with the addition of about 1,500 jobs over the five-year forecast period. This comes after significant losses in the sector over the past decade. Coal output and employment is expected to be more stable over the next several years, compared to the past two decades, in part because a much larger share of West Virginia’s coal output is sold into overseas markets and metallurgical markets, after massive declines over the past decade in the use of coal for electric power generation in the US. However, significant uncertainty is always present with coal due to the volatile nature of global coal markets.

Figure 1.27: West Virginia Employment Growth Forecast by Sector

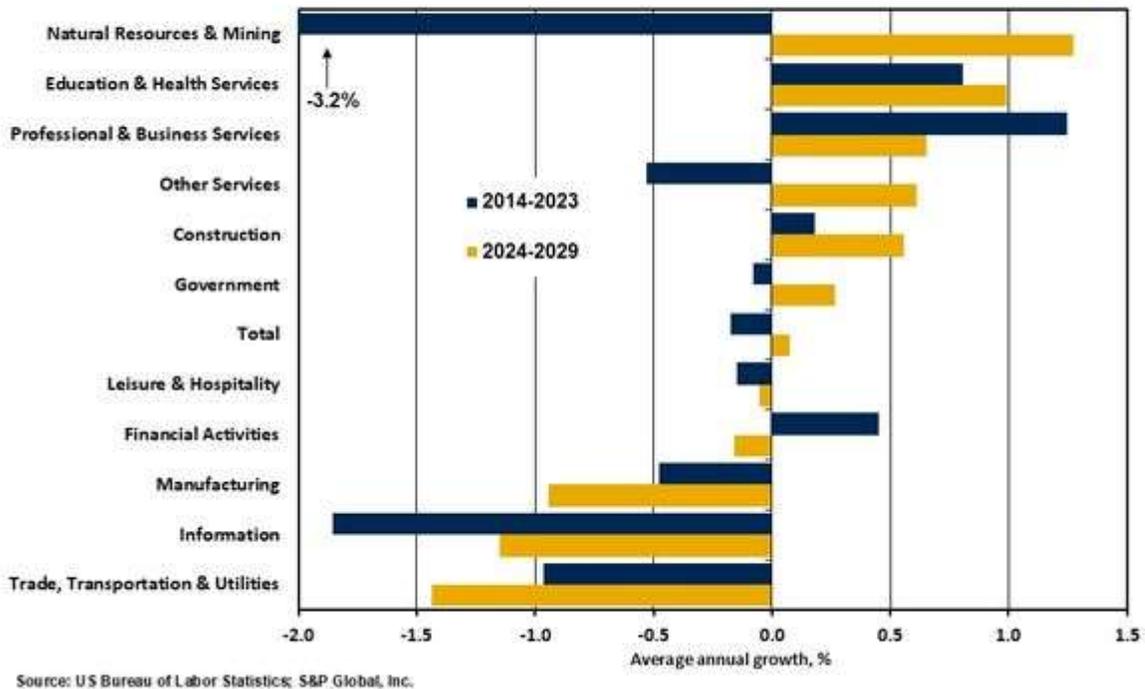


Figure 1.27

SERVICES Job growth is expected to come in relatively strong for several private service-providing sectors over the forecast period. The education and health services super sector is expected to post an average annual growth rate of just under one percent per year, as healthcare services continue to enjoy growth that far exceeds the overall statewide average. Recent moves by WVU Medicine, Charleston Area Medical Center (CAMC), Mon Health and other major networks solidify the sector’s financial conditions and increase capacity within certain areas of patient care for state residents that were underserved or unavailable within the state. Overall, we expect the sector to add over eight thousand jobs over the forecast period.

In line with national trends, the professional & business services sector is expected to post an average annual growth rate in West Virginia of nearly 0.7 percent over the forecast period, adding nearly three thousand jobs. The umbrella category “other services” super sector is also forecast to post above average rates of employment growth.

CONSTRUCTION The construction super sector is also expected to post above-average growth in West Virginia over the coming five years. The sector’s homebuilding segment has been weak recent in recent years, but will likely improve now that interest rates are falling. A host of major commercial, industrial and infrastructure projects will likely be the larger driver of the sector’s growth in coming years. Indeed, projects such as Nucor, BHE’s microgrid/manufacturing

development, Sparkz, Greenpower, Mountain Top Beverage and other industrial construction projects will account for several billion dollars of new nonresidential projects over the near term.

PUBLIC SECTOR West Virginia's public sector is expected to post above-average growth over the forecast period as well. The sector has endured some volatility in recent years associated with the COVID recession and recovery. The forecast growth in the sector stems from new job creation from the federal government in several parts of the state over the past several years, building upon the significant presence it already maintains within several regions such as North Central and the Eastern Panhandle. Most notably, the FBI, US Treasury and National Park Service are expected to continue to increase staffing levels.

RETAIL TRADE Among the state's major service-providing sectors, retail trade is expected to face the most downward pressure on payrolls during the forecast horizon (categorized in the figure under Trade, Transportation & Utilities). West Virginia's underlying demographics and the seismic shifts in the retail sector's shift from brick-and-mortar to online platforms are major limiting factors to hiring by retailers in the state, particularly those outside of the state's stronger economic regions.

UNEMPLOYMENT After standing around the very low rate of four percent from 2022 through the present, the forecast calls for West Virginia's jobless rate to rise slightly over the next couple of years or so, returning to the low-5-percent range by some point by the beginning of 2027. Much of this upward movement in the unemployment rate will come from individuals re-entering the labor force, due to factors such as 'un-retiring' individuals or higher starting wages incentivizing discouraged workers back into the workforce to compete for open jobs. This evolution will generally return West Virginia to what economists consider its natural rate of unemployment, ending the period of unusually low unemployment that has been experienced over the past three years or so. This general pattern is also true for the nation as a whole. Of course, as always, unemployment could rise significantly higher if the state and nation experience a new, unexpected economic shock.

Figure 1.28: Unemployment Rate Forecast

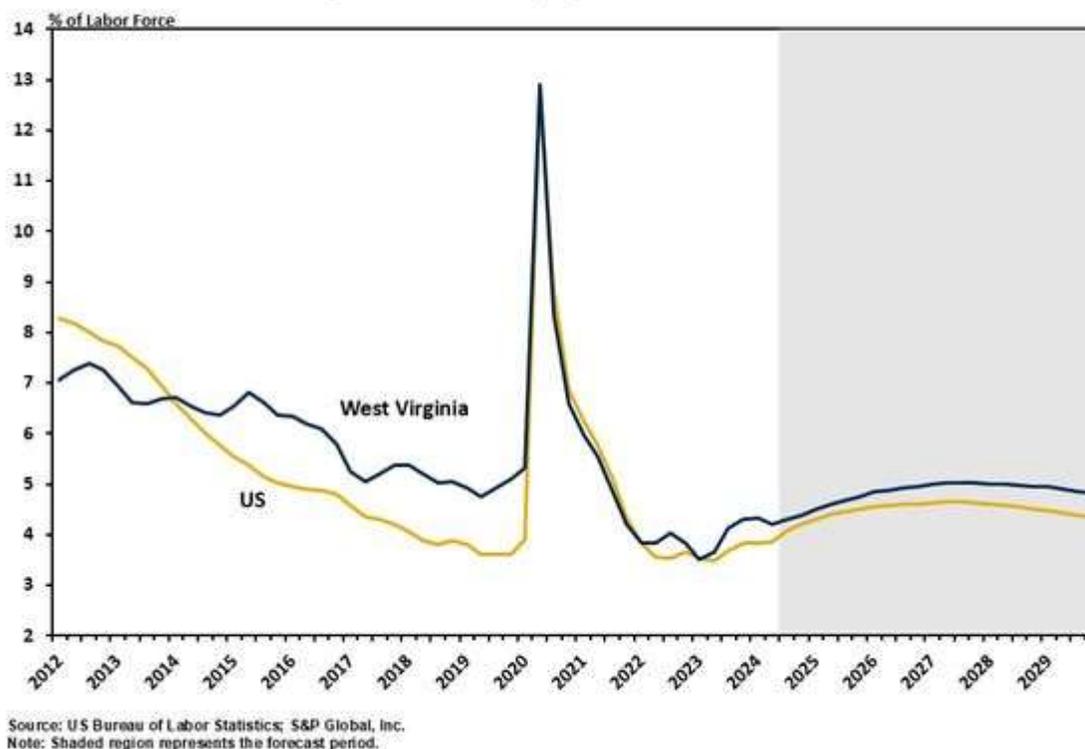


Figure 1.28

INCOME Personal income is expected to grow at an average annual rate of just over 2.0 percent over the forecast period, after accounting for inflation, as illustrated in Figure 1.29. This is slightly lower than expected growth at the national level, which comes in at just over two percent (not shown). Growth in personal income from transfer payments, stemming from programs such as Social Security or unemployment insurance is projected to grow more rapidly than total income or wage and salary income over the forecast period. This pattern implies that West Virginia is becoming more reliant on transfer payments over time as a share of total income in the state. However, the degree to which growth in transfer payments is expected to surpass labor income is significantly lower than has been in the case in recent years. Small business income and investment income (dividends, interest, and rent) are expected to outperform growth in transfer payment income or wage and salary income over the forecast period.

Figure 1.29: Forecast Growth by Major Source of Real Personal Income, 2024-2029

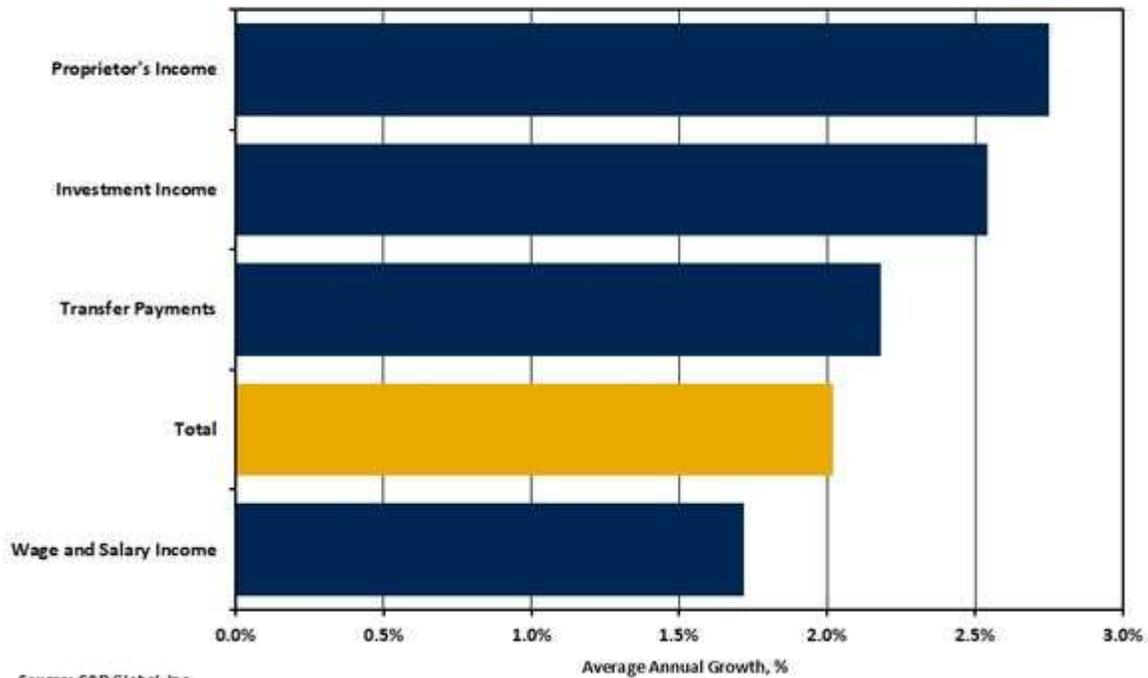


Figure 1.29

POPULATION Following a decade in which the state lost more than 4.6 percent of its residents, West Virginia’s population losses are expected to slow over the next five years. Overall, we expect a cumulative 1.4 percent population loss through 2029. This continued (albeit slower) population loss is driven by a continuation of the natural population loss - a situation in which deaths exceed births - that has been observed in the state for several years now.

Unfortunately, the underlying structural economic and demographic trends that have prevailed in West Virginia in recent decades will be difficult to overcome as the forecast progresses. As such, the state is expected to further age, as the only age group with growing numbers is those aged 65 and older, as illustrated. The “under age 25” segment of the population is expected to suffer the highest rate of population loss.

Recent positive economic news could provide a shot in the arm to the state’s long-run growth prospects and lift the potential for larger positive migration flows into West Virginia from other states, offsetting some natural population decline. Furthermore, enhanced broadband capabilities could allow some localities to become increasingly attractive to remote workers, which underpins the idea behind the Ascend West Virginia program and other programs to attract remote workers.

Figure 1.30: West Virginia Population Growth by Age Group

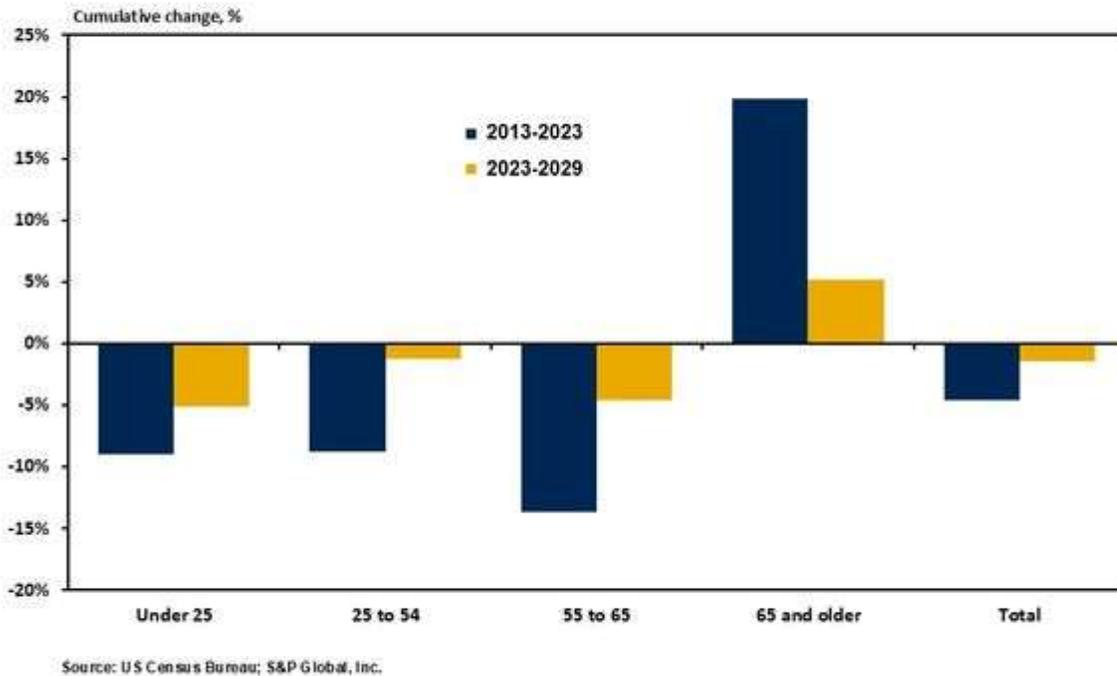


Figure 1.30

[1] All forecast estimates for this document are provided by S&P Global, Inc.

Section IV: West Virginia’s Counties

While statewide figures reflecting West Virginia’s economy are central to this work, it is also important to recognize that they mask significant economic and demographic variation across the state’s regions and counties. As such, in this section we illustrate how three key economic statistics performed during the past decade across each of the state’s 55 counties and how these measures are expected to perform from a geographic perspective over the next five years.

While statewide figures reflecting West Virginia’s economy are central to this work, it is also important to recognize that they mask significant economic and demographic variation across the state’s regions and counties. As such, in this section we illustrate how three key economic statistics performed during the past decade across each of the state’s 55 counties and how these measures are expected to perform from a geographic perspective over the next five years.

Figure 2.02

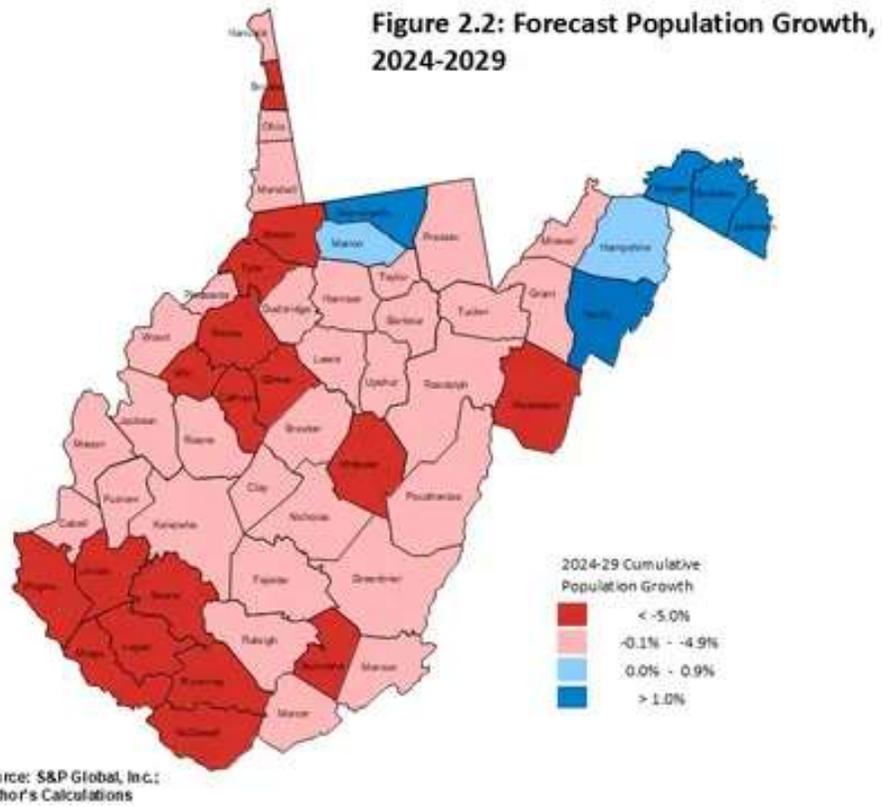


Figure 2.04

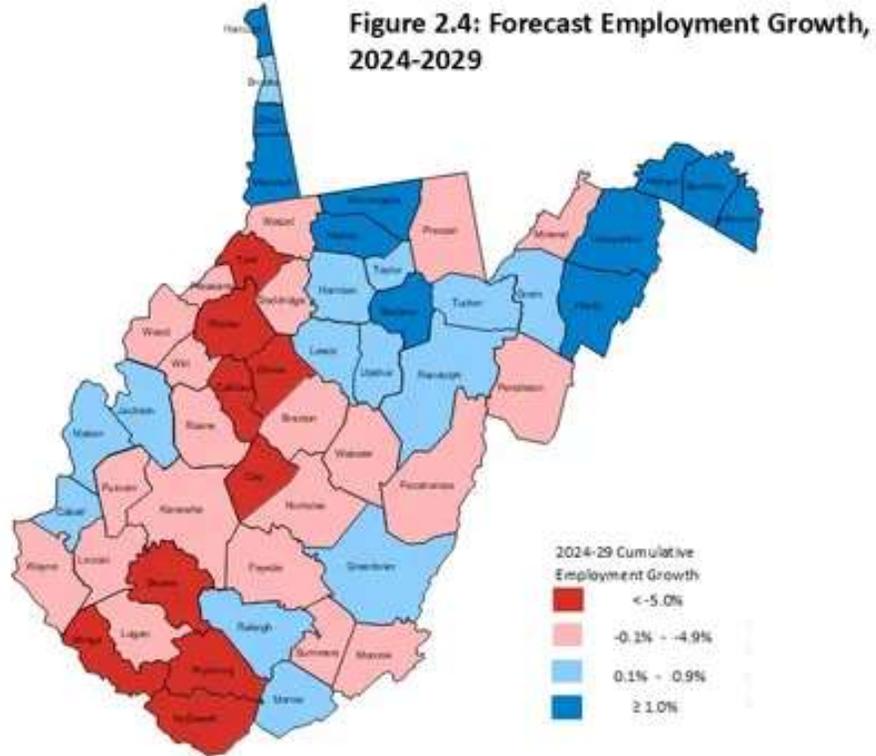
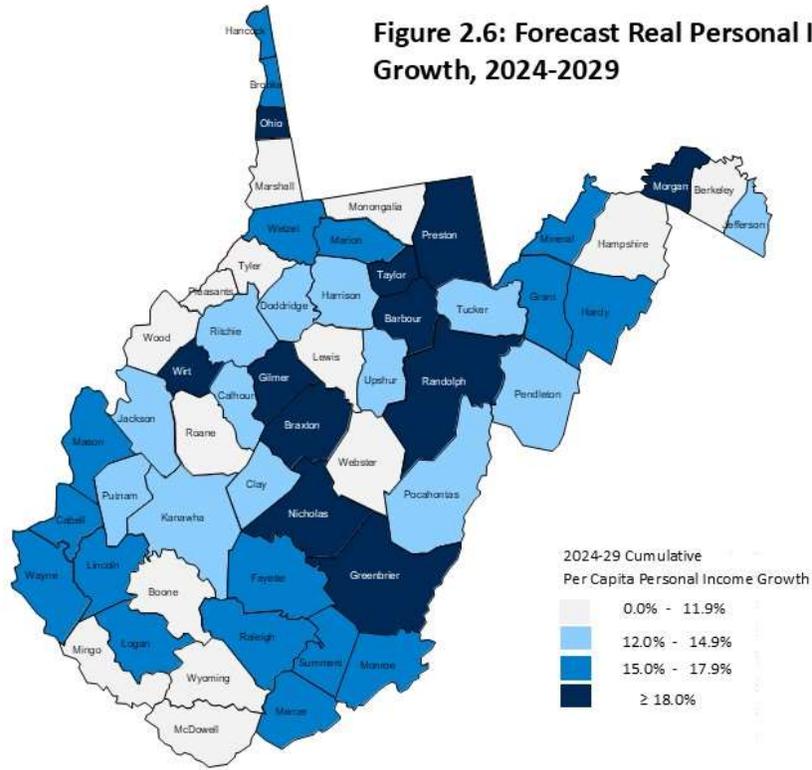


Figure 2.06



West Virginia Economic Outlook 2024-2029 (<https://business.wvu.edu/research-outreach/bureau-of-business-and-economic-research/economic-outlook-conferences-and-reports/economic-outlook-reports/west-virginia-economic-outlook-2024-2029>)

City of Morgantown

Morgantown Municipal Airport Fund

**Budget
2025 - 2026**

Municipal Airport Fund Budget
Budget Year 2026



	2023 Actual	2024 Actual	2025 YTD Actual (as of 01/22/25)	2025 Amended Budget	2026 Proposed Budget
Revenues					
16 - Airport					
Intergovernmental					
365.63 - Federal Grant 48/21 - ARPA	\$ -	\$ -	\$ -	\$ -	\$ -
365.65 - Federal Grant 46/21 - CRSSA	-	-	-	-	-
366.59 - State Grants WV DMTF CIMO0152021	12,500	-	-	-	-
366.60 - State Grants WV DMTF CIMO0152022	1,284	-	-	12,500	-
369.001 - Contrib Other Funds General Fund	189,811	150,000	99,000	200,000	200,000
366.00 - State Grants - General	-	36,216	32,000	-	-
Intergovernmental Total	203,595	186,216	131,000	212,500	200,000
Charges for Services					
342.19 - Parking Airport Parking Revenue	1,800	2,880	1,230	4,440	26,000
346.08 - Airport Revenues - Fuel Flowage Fee	44,864	46,661	23,684	51,000	70,000
346.09 - Airport Revenues - - Car Rental Agencies	-	-	-	7,840	7,840
Charges for Services Total	46,664	49,541	24,914	63,280	103,840
Miscellaneous					
380.00 - Interest Earned Investments	6,194	7,131	2,946	7,935	7,500
381.403 - Reimbursements Airport Reimbursements	5,989	6,930	2,992	7,920	16,000
383.00 - Sale of Fixed Assets - Other	-	15,100	-	-	-
386.00 - Insurance Claims -	-	-	-	-	-
399.00 - Miscellaneous Other	3,497	218	100	2,000	2,000
399.02 - Miscellaneous Prior Year Balance	-	-	-	420,643	200,000
Miscellaneous Total	15,680	29,379	6,039	438,498	225,500
Airfield Operations					
346.02 - Airport Revenues - T-Hangar Rent	111,480	106,043	38,862	130,000	130,000
346.03 - Airport Revenues - Corporate/Box Hangar Rent	70,062	75,268	7,842	80,000	80,000
346.05 - Airport Revenues - Airline Fees	26,267	32,278	9,532	22,000	240,000
346.12 - Airport Revenues - Non-Airline Landing Fees	53,490	78,665	26,765	56,910	56,000
Airfield Operations Total	261,299	292,255	83,001	288,910	506,000
Terminal Building					
346.04 - Airport Revenues - Office Rent	100,932	119,532	31,008	112,000	90,000
346.06 - Airport Revenues - Restaurant Rent	17,300	17,600	6,400	19,200	21,000
346.07 - Airport Revenues - Other Rent	1,800	900	375	900	900
346.10 - Airport Revenues - Airport Vending	3,243	3,145	1,270	2,900	3,500
346.11 - Airport Revenues - Advertising	-	-	-	-	-

Municipal Airport Fund Budget
Budget Year 2026



	2023 Actual	2024 Actual	2025 YTD Actual (as of 01/22/25)	2025 Amended Budget	2026 Proposed Budget
385.01 - Commissions - Car Rental Companies	24	1,106	19,577	3,800	38,000
385.00 - Commissions - Other	-	-	1,730	-	5,000
Terminal Building Total	123,299	142,282	60,360	138,800	158,400
16 - Airport Total	650,538	699,673	305,314	1,141,988	1,193,740
17 - Airport FBO					
Miscellaneous					
399.00 - Miscellaneous Other	4,155	3,761	1,465	4,000	4,000
Miscellaneous Total	4,155	3,761	1,465	4,000	4,000
Airfield Operations					
361.01 - Charges for Services- Jet Fuel - Retail	2,015,763	1,650,563	727,739	2,175,000	2,500,000
361.02 - Charges for Services- Jet Fuel - Military	174,541	203,365	76,335	265,000	280,000
361.03 - Charges for Services- AV Gas	256,992	254,138	97,192	402,500	450,000
361.04 - Charges for Services- Prist	19,667	25,590	11,284	30,000	35,000
361.05 - Charges for Services- De-Ice/Anti-Ice	7,978	8,984	-	30,000	30,000
361.06 - Charges for Services- Oil	1,051	2,238	582	1,500	1,500
361.07 - Charges for Services- FBO Fees	597,799	653,459	343,911	760,000	1,000,000
Airfield Operations Total	3,073,792	2,798,337	1,257,043	3,664,000	4,296,500
17 - Airport FBO Total	3,077,947	2,802,098	1,258,508	3,668,000	4,300,500
Revenues Total	3,728,485	3,501,771	1,563,821	4,809,988	5,494,240
Grand Total	\$ 3,728,485	\$ 3,501,771	\$ 1,563,821	\$ 4,809,988	\$ 5,494,240

	2023 Actual	2024 Actual	2025 YTD Actual (as of 01/22/25)	2025 Amended Budget	2026 Proposed Budget
Expenses					
16 - Airport					
01 - Personnel Services					
103.00 - Salary & Wages - Employee	\$ 343,377	\$ 372,429	\$ 228,825	\$ 384,122	\$ 476,113
104.00 - FICA Tax - Social Security	21,643	23,502	14,505	24,050	29,925
104.01 - FICA Tax - Medicare	5,062	5,497	3,392	5,703	7,101
105.00 - Group Insurance - Employee Benefits	70,486	92,692	61,799	101,103	131,980
107.00 - Contribution to Pension Fund - Employee Pension	73,472	82,313	50,320	80,110	98,706
108.00 - Overtime - General	8,888	9,370	6,385	7,500	10,500

Municipal Airport Fund Budget
Budget Year 2026



	2023 Actual	2024 Actual	2025 YTD Actual (as of 01/22/25)	2025 Amended Budget	2026 Proposed Budget
110.00 - Other Fringe Benefits- General	3,810	4,500	2,625	4,500	4,500
01 - Personnel Services Total	526,737	590,303	367,851	607,088	758,825
02 - Contracted Services					
211.01 - Telephone - Cellular Phone	1,237	1,711	1,079	2,010	1,260
213.01 - Utilities - Electric	81,456	81,427	60,064	75,000	85,000
213.02 - Utilities - Gas	33,494	33,204	13,049	24,000	29,000
213.03 - Utilities - Water	5,386	7,253	2,379	6,525	7,250
213.06 - Utilities - Storm Sewer	11,159	29,300	16,216	23,500	11,500
214.00 - Travel & Training - General	2,469	19,821	17,553	26,700	25,797
217.00 - Advertising & Legal Publications- General	19,468	4,371	12,346	20,000	100,000
218.00 - Postage - General	4	5	5	15	15
228.00 - Freight - General	2,618	1,625	668	1,375	1,375
230.00 - Contracted Services- General	51,034	51,337	28,601	54,500	56,500
231.00 - Fees - Fire Service	4,639	4,639	6,742	6,587	4,900
232.00 - Bank Charges- General	-	-	31	300	420
245.00 - Repairs & Maintenance Buildings & Grounds	46,955	149,450	141,595	190,000	100,000
245.01 - Repairs & Maintenance Hangar	4,697	2,098	1,224	5,000	5,000
245.02 - Repairs & Maintenance Airfield	43,847	83,078	14,495	56,206	50,000
246.00 - Repairs & Maintenance - Equipment	16,857	19,537	23,366	40,000	25,000
248.00 - Repairs & Maintenance Autos & Trucks	3,190	1,964	149	10,000	5,000
249.01 - Rents & Leases - Equipment Rental	654	214	510	20,000	2,000
252.00 - Dues & Subscriptions - General	1,294	2,039	695	2,750	2,319
254.00 - Audit Costs - General	4,440	4,560	-	4,500	4,500
256.00 - Insurance - Workers Compensation	2,809	4,848	(288)	5,399	6,954
256.01 - Insurance - Property & Liability	49,785	55,495	34,608	45,000	49,500
02 - Contracted Services Total	387,493	557,975	375,085	619,367	573,290
03 - Commodities					
343.00 - Supplies & Materials - Automobile	22,362	20,301	6,686	32,000	25,000
344.00 - Supplies & Materials Office Supplies	1,021	2,285	146	2,000	2,000
344.07 - Supplies & Materials Concession Supplies	1,020	1,702	651	2,000	-
344.08 - Supplies & Materials Janitorial Supplies	2,885	4,804	2,874	6,000	6,000
344.12 - Supplies & Materials Small Tools/Equipment	1,990	4,397	853	4,500	4,500
350.00 - Charges by Other Funds - General	-	-	-	-	-
351.00 - Uniforms - General	96	423	200	500	1,000
351.01 - Uniforms - Safety Equipment	233	7,307	-	1,000	1,000
354.00 - Purchases for Resale - Purchases for Resale	2,281	3,102	1,592	3,000	3,000
03 - Commodities Total	31,888	44,321	13,002	51,000	42,500

Municipal Airport Fund Budget
Budget Year 2026



	2023 Actual	2024 Actual	2025 YTD Actual (as of 01/22/25)	2025 Amended Budget	2026 Proposed Budget
04 - Contributions					
568.00 - Other Contributions- Other	-	-	-	160,232	892,219
568.69 - Other Contributions- Morgantown Art Association	-	250	250	500	250
04 - Contributions Total	-	250	250	160,732	892,469
05 - Capital Outlay					
458.00 - Capital Outlay Other - Other	-	-	-	-	-
459.00 - Capital Outlay Equip- Equipment	23,928	56,271	3,109	124,000	27,285
672.00 - Interest on Bonds - Bond	4,847	2,804	576	578	578
05 - Capital Outlay Total	28,775	59,076	3,685	124,578	27,863
06 - Grant Expenditures					
458.85 - Capital Outlay Other - WVAC General Revenue Funds Grant	-	-	-	-	-
06 - Grant Expenditures Total	-	-	-	-	-
08 - Airfield Operations					
248.01 - Repairs & Maintenance Airport ARFF	8,824	12,831	442	15,000	15,000
248.02 - Repairs & Maintenance Airport Security Access Equip	5,156	5,035	4,833	10,000	10,000
08 - Airfield Operations Total	13,980	17,865	5,275	25,000	25,000
16 - Airport Total	988,872	1,269,790	765,147	1,587,765	2,319,947
17 - Airport FBO					
01 - Personnel Services					
103.00 - Salary & Wages - Employee	217,250	96,458	103,819	409,233	394,212
104.00 - FICA Tax - Social Security	13,558	6,175	7,058	24,214	23,290
104.01 - FICA Tax - Medicare	3,171	1,444	1,651	5,749	5,528
105.00 - Group Insurance - Employee Benefits	58,591	18,245	9,226	116,732	125,466
107.00 - Contribution to Pension Fund - Employee Pension	44,101	22,430	24,247	78,989	75,435
108.00 - Overtime - General	6,120	4,943	10,730	19,500	19,500
01 - Personnel Services Total	342,790	149,696	156,731	654,417	643,431
02 - Contracted Services					
211.01 - Telephone - Cellular Phone	1,365	623	224	1,300	1,300
214.00 - Travel & Training - General	3,694	190	1,877	2,800	3,175
228.00 - Freight - General	1,548	851	393	1,361	1,375
230.00 - Contracted Services- General	2,825	266	5,015	17,000	13,160
232.00 - Bank Charges- General	35,594	17,155	15,568	40,000	35,000

Municipal Airport Fund Budget
Budget Year 2026



	2023 Actual	2024 Actual	2025 YTD Actual (as of 01/22/25)	2025 Amended Budget	2026 Proposed Budget
246.00 - Repairs & Maintenance - Equipment	12,999	22,783	60,635	70,000	35,000
248.00 - Repairs & Maintenance Autos & Trucks	985	943	-	5,000	5,000
249.01 - Rents & Leases - Equipment Rental	32,410	21,396	17,391	25,000	35,000
252.00 - Dues & Subscriptions - General	-	-	-	419	450
256.00 - Insurance - Workers Compensation	5,723	3,846	3,875	5,873	5,602
256.01 - Insurance - Property & Liability	12,930	11,250	11,670	13,000	14,300
256.02 - Insurance - Unemployment Compensation	-	-	-	-	-
02 - Contracted Services Total	110,073	79,302	116,647	181,753	149,362
03 - Commodities					
343.00 - Supplies & Materials - Automobile	116	-	-	-	-
344.00 - Supplies & Materials Office Supplies	959	364	636	750	1,000
344.07 - Supplies & Materials Concession Supplies	-	-	-	-	2,000
351.00 - Uniforms - General	1,141	-	474	1,500	1,500
351.01 - Uniforms - Safety Equipment	523	-	466	1,500	1,000
354.01 - Purchases for Resale - Jet Fuel	1,799,976	1,014,100	741,718	2,000,000	2,000,000
354.02 - Purchases for Resale - AV Gas	281,514	165,045	79,509	350,000	350,000
354.03 - Purchases for Resale - Prist	3,167	6,584	3,413	10,000	10,000
354.06 - Purchases for Resale - De-Ice/Anti-Ice	11,464	12,499	-	21,803	15,000
354.07 - Purchases for Resale - Oil	1,269	250	426	500	1,000
03 - Commodities Total	2,100,127	1,198,843	826,642	2,386,053	2,381,500
05 - Capital Outlay					
459.00 - Capital Outlay Equip- Equipment	1,998	-	-	-	-
05 - Capital Outlay Total	1,998	-	-	-	-
17 - Airport FBO Total	2,554,989	1,427,841	1,100,020	3,222,223	3,174,293
Expenses Total	3,543,861	2,697,630	1,865,167	4,809,988	5,494,240
Grand Total	\$ 3,543,861	\$ 2,697,630	\$ 1,865,167	\$ 4,809,988	\$ 5,494,240

City of Morgantown

Municipal Sales & Use Tax Fund

**Budget
2025 - 2026**

Municipal Sales Tax Fund Budget
Budget Year 2026



	2023 Actual	2024 Actual	2025 YTD Actual (as of 01/22/2025)	2025 Amended Budget	2026 Proposed Budget
Revenues					
Taxes					
313.00 - Municipal Sales Tax General	\$ 9,464,938	\$ 9,894,598	\$ 4,970,148	\$ 9,600,000	\$ 9,039,036
Taxes Total	9,464,938	9,894,598	4,970,148	9,600,000	9,039,036
Miscellaneous					
399.02 - Miscellaneous Prior Year Balance	-	-	-	133,916	-
Miscellaneous Total	-	-	-	133,916	-
Revenues Total	9,464,938	9,894,598	4,970,148	9,733,916	9,039,036
Grand Total	\$ 9,464,938	\$ 9,894,598	\$ 4,970,148	\$ 9,733,916	\$ 9,039,036

	2023 Actual	2024 Actual	2025 YTD Actual (as of 01/22/2025)	2025 Amended Budget	2026 Proposed Budget
Expenses					
Contributions					
566.001 - Contribution Other Fund General Fund	\$ 2,465,251	\$ 3,482,440	\$ 1,482,052	\$ 2,466,958	\$ 2,259,759
566.042 - Contribution Other Fund Retirement Fund	3,871,616	2,473,649	1,226,787	2,400,000	-
566.254 - Contribution Other Fund Capital Escrow Fund	3,200,000	2,890,000	1,226,787	2,466,958	2,259,759
566.600 - Contribution Other Fund Police Pension Fund	-	-	-	-	1,129,880
566.601 - Contribution Other Fund Fire Pension Fund	-	-	-	-	1,129,880
567.006 - Contrib Govt Entities BOPARC	3,871,615	2,473,650	1,226,787	2,390,000	2,259,759
Contributions Total	13,408,482	11,319,739	5,162,412	9,723,916	9,039,036
Expenses Total	13,408,482	11,319,739	5,162,412	9,723,916	9,039,036
Grand Total	\$ 13,408,482	\$ 11,319,739	\$ 5,162,412	\$ 9,723,916	\$ 9,039,036

City of Morgantown

Arts & Culture Development Fund

MET Theatre Fund

Hazel Ruby McQuain Park Fund

Budget

2025 - 2026

Arts & Culture Fund Budget
Budget Year 2026



	2023 Actual	2024 Actual	2025 YTD Actual (as of 01/22/2025)	2025 Amended Budget	2026 Proposed Budget
Revenues					
33 - Arts & Culture Management					
Intergovernmental					
367.00 - Other Grants- General	\$ 27,990	\$ 35,000	\$ 16,000	\$ 6,000	\$ -
369.001 - Contrib Other Funds General Fund	442,152	250,000	250,000	525,328	525,328
Intergovernmental Total	470,142	285,000	266,000	531,328	525,328
33 - Arts & Culture Management Total	470,142	285,000	266,000	531,328	525,328
34 - Morgantown History Museum					
Miscellaneous					
380.00 - Interest Earned Investments	1,458	720	662	1,500	1,500
Miscellaneous Total	1,458	720	662	1,500	1,500
Taxes					
308.00 - Hotel Occupancy Tax General	-	-	-	-	-
Taxes Total	-	-	-	-	-
34 - Morgantown History Museum Total	1,458	720	662	1,500	1,500
Revenues Total	471,600	285,720	266,662	532,828	526,828
Grand Total	\$ 471,600	\$ 285,720	\$ 266,662	\$ 532,828	\$ 526,828

Row Labels	2023 Actual	2024 Actual	2025 YTD Actual (as of 01/22/2025)	2025 Amended Budget	2026 Proposed Budget
Expenses					
33 - Arts & Culture Management					
01 - Personnel Services					
103.00 - Salary & Wages - Employee	\$ 179,708	\$ 199,375	\$ 147,312	\$ 235,637	\$ 237,432
104.00 - FICA Tax - Social Security	10,916	12,288	9,061	11,800	14,692
104.01 - FICA Tax - Medicare	2,553	2,874	2,119	3,423	3,449
105.00 - Group Insurance - Employee Benefits	53,525	44,240	17,425	67,529	56,457
107.00 - Contribution to Pension Fund - Employee Pension	37,700	41,058	28,783	49,135	49,223

Arts & Culture Fund Budget
Budget Year 2026



	2023 Actual	2024 Actual	2025 YTD Actual (as of 01/22/2025)	2025 Amended Budget	2026 Proposed Budget
108.00 - Overtime - General	-	2	-	-	-
01 - Personnel Services Total	284,402	299,837	204,700	367,524	361,253
02 - Contracted Services					
211.01 - Telephone - Cellular Phone	1,440	1,440	840	2,202	2,202
214.00 - Travel & Training - General	-	-	-	5,000	2,000
218.00 - Postage - General	1	4	-	100	500
230.00 - Contracted Services- General	5,350	-	-	350	-
252.00 - Dues & Subscriptions - General	22	895	22	250	250
256.00 - Insurance - Workers Compensation	779	808	580	836	847
256.01 - Insurance - Property & Liability	-	-	1,022	1,366	1,503
256.02 - Insurance - Unemployment Compensation	-	-	-	-	-
02 - Contracted Services Total	7,592	3,147	2,465	10,104	7,302
03 - Commodities					
343.00 - Supplies & Materials - Automobile	578	558	344	1,000	750
344.00 - Supplies & Materials Office Supplies	670	712	-	1,000	500
03 - Commodities Total	1,247	1,269	344	2,000	1,250
33 - Arts & Culture Management Total	293,241	304,253	207,509	379,628	369,805
34 - Morgantown History Museum					
01 - Personnel Services					
103.00 - Salary & Wages - Employee	17,802	8,664	-	66,438	70,483
104.00 - FICA Tax - Social Security	1,104	537	-	4,112	4,363
104.01 - FICA Tax - Medicare	258	126	-	963	1,022
105.00 - Group Insurance - Employee Benefits	-	-	4,387	19,066	26,320
107.00 - Contribution to Pension Fund - Employee Pension	-	-	816	9,834	10,594
01 - Personnel Services Total	19,164	9,327	5,202	100,413	112,782
02 - Contracted Services					
211.01 - Telephone - Cellular Phone	-	-	-	720	720
213.01 - Utilities - Electric	944	913	-	1,000	1,000
213.02 - Utilities - Gas	663	1,216	-	1,300	1,300
213.03 - Utilities - Water	-	133	-	200	200

Arts & Culture Fund Budget
Budget Year 2026



	2023 Actual	2024 Actual	2025 YTD Actual (as of 01/22/2025)	2025 Amended Budget	2026 Proposed Budget
213.06 - Utilities - Storm Sewer	126	-	-	-	-
214.00 - Travel & Training - General	583	902	-	2,000	-
230.00 - Contracted Services- General	-	-	4,576	6,000	-
249.00 - Rents & Leases - Buildings & Equipment	39,360	39,360	26,240	40,000	40,000
256.00 - Insurance - Workers Compensation	-	72	(4)	67	71
02 - Contracted Services Total	41,677	42,596	30,811	51,287	43,291
03 - Commodities					
344.00 - Supplies & Materials Office Supplies	399	1,362	-	1,000	450
344.08 - Supplies & Materials Janitorial Supplies	370	129	180	500	500
03 - Commodities Total	769	1,490	180	1,500	950
34 - Morgantown History Museum Total	61,610	53,414	36,194	153,200	157,023
Expenses Total	354,851	357,667	243,703	532,828	526,828
Grand Total	\$ 354,851	\$ 357,667	\$ 243,703	\$ 532,828	\$ 526,828

MET Theatre Fund Budget
Budget Year 2026



	2023 Actual	2024 Actual	2025 YTD Actual (as of 01/22/2025)	2025 Amended Budget	2026 Proposed Budget
Revenues					
Taxes					
308.00 - Hotel Occupancy Tax - General	\$ -	\$ -	\$ 15,000	\$ 45,000	\$ 30,000
309.00 - Amusement Tax General	-	5,609	-	2,500	-
Taxes Total	-	5,609	15,000	47,500	30,000
Intergovernmental					
369.001 - Contrib Other Funds General Fund	44,481	45,000	-	-	-
Intergovernmental Total	44,481	45,000	-	-	-
Charges for Services					
340.00 - Ticket Sales- MET Theatre	23,348	14,801	10,571	2,500	15,000
340.02 - Ticket Sales- Events	-	154,958	-	-	-
Charges for Services Total	23,348	169,759	10,571	2,500	15,000
Miscellaneous					
345.01 - Rents & Other - Property Rental	10,000	14,096	7,931	13,596	13,596
345.03 - Rents & Other - Concession Income	54,742	94,255	36,869	35,000	40,000
345.08 - Rents & Other - MET Theatre Rental	120,000	162,990	39,850	100,000	100,000
380.00 - Interest Earned Investments	1,777	4,022	2,413	1,800	2,000
399.00 - Miscellaneous Other	55,644	55,715	-	-	-
Miscellaneous Total	242,163	331,078	87,063	150,396	155,596
Revenues Total	309,992	551,446	112,634	200,396	200,596
Grand Total	\$ 309,992	\$ 551,446	\$ 112,634	\$ 200,396	\$ 200,596

	2023 Actual	2024 Actual	2025 YTD Actual (as of 01/22/2025)	2025 Amended Budget	2026 Proposed Budget
Expenses					
906 - Arts & Culture Development					
01 - Personnel Services					
103.00 - Salary & Wages - Employee	\$ 42,311	\$ 70,270	\$ 23,777	\$ 25,000	\$ 25,000

MET Theatre Fund Budget
Budget Year 2026



	2023 Actual	2024 Actual	2025 YTD Actual (as of 01/22/2025)	2025 Amended Budget	2026 Proposed Budget
103.02 - Salary & Wages - Theatre Manager - MOU	-	-	-	-	-
104.00 - FICA Tax - Social Security	2,623	4,320	1,474	2,600	2,600
104.01 - FICA Tax - Medicare	614	1,010	345	650	650
108.00 - Overtime - General	-	30	-	-	-
105.00 - Group Insurance - Employee Benefits	-	13,159.86	-	-	-
107 - Contribution to Pension Fund - Employee Benefits	-	5,410.62	-	-	-
01 - Personnel Services Total	45,548	94,201	25,596	28,250	28,250
02 - Contracted Services					
211.00 - Telephone - General	367	-	-	-	-
213.01 - Utilities - Electric	44,396	48,325	39,456	50,000	50,000
213.02 - Utilities - Gas	13,374	18,506	8,664	15,000	15,000
213.03 - Utilities - Water	3,129	2,953	1,230	2,500	2,500
213.06 - Utilities - Storm Sewer	348	299	1,607	3,407	3,600
217.00 - Advertising & Legal Publications- General	591	584	227	1,194	5,000
218.00 - Postage - General	-	-	-	100	-
230.00 - Contracted Services- General	11,731	141,538	6,253	15,000	13,000
232.00 - Bank Charges- General	-	774	1,055	2,160	2,500
245.00 - Repairs & Maintenance Buildings & Grounds	7,644	1,636	2,228	6,000	6,500
246.00 - Repairs & Maintenance - Equipment	12,449	175	(45)	200	2,000
252.00 - Dues & Subscriptions - General	22	-	-	-	-
256.00 - Insurance - Workers Compensation	-	2,672	1,711	2,700	2,700
256.01 - Insurance - Property & Liability	1,375	1,507	279	1,600	1,000
212.00 - Printing - General	-	-	336.00	400.00	-
02 - Contracted Services Total	95,426	218,970	63,002	100,260	103,800
03 - Commodities					
344.00 - Supplies & Materials Office Supplies	707	87	156	1,000	1,000
344.01 - Supplies & Materials Operating Supplies	9,768	2,335	846	6,000	2,000
344.07 - Supplies & Materials Concession Supplies	15,209	21,966	6,238	20,000	20,000
344.08 - Supplies & Materials Janitorial Supplies	4,105	2,311	1,505	4,540	5,000
03 - Commodities Total	29,789	26,698	8,745	31,540	28,000

MET Theatre Fund Budget
Budget Year 2026



	2023 Actual	2024 Actual	2025 YTD Actual (as of 01/22/2025)	2025 Amended Budget	2026 Proposed Budget
05 - Capital Outlay					
458.00 - Capital Outlay Other - Other	-	-	-	-	-
459.00 - Capital Outlay Equip- Equipment	2,299	20,811	-	-	-
05 - Capital Outlay Total	2,299	20,811	-	-	-
906 - Arts & Culture Development Total	173,062	360,680	97,343	160,050	160,050
699 - Contingencies					
04 - Contributions					
568.00 - Other Contributions - - Other	-	-	-	40,346	40,346
04 - Contributions Total	-	-	-	40,346	40,346
699 - Contingencies Total	-	-	-	40,346	40,346
Expenses Total	173,062	360,680	97,343	200,396	200,396
Grand Total	\$ 173,062	\$ 360,680	\$ 97,343	\$ 200,396	\$ 200,396

Hazel Ruby McQuain Park Fund Budget
Budget Year 2026



	2023 Actual	2024 Actual	2025 YTD Actual (as of 01/22/2025)	2025 Amended Budget	2026 Proposed Budget
Revenues					
Intergovernmental					
367.02 - Other Grants- Grants & Sponsorships	\$ 108,084	\$ 119,740	\$ 63,054	\$ 100,000	\$ 100,000
369.001 - Contrib Other Funds General Fund	-	-	-	15,000	-
Intergovernmental Total	108,084	119,740	63,054	115,000	100,000
Charges for Services					
340.01 - Ticket Sales- Hazel Ruby McQuain Park	9,807	-	-	10,000	10,000
340.02 - Ticket Sales - Events	-	-	-	100,000	-
399.00 - Miscellaneous Income	-	150,500	150,000	150,000	100,000
Charges for Services Total	9,807	150,500	150,000	260,000	110,000
Miscellaneous					
345.01 - Rents & Other - Property Rental	18,085	32,627	28,118	25,000	25,000
345.03 - Rents & Other - Concession Income	12,060	17,951	21,792	20,000	20,000
367.01 - Other Grants- Hazel Ruby McQuain Charitable Trust	1,457,000	400,000	450,000	400,000	400,000
380.00 - Interest Earned Investments	18,363	27,208	11,550	15,000	15,000
Miscellaneous Total	1,505,508	477,786	511,460	460,000	460,000
Revenues Total	1,623,399	748,026	724,514	835,000	670,000
Grand Total	\$ 1,623,399	\$ 748,026	\$ 724,514	\$ 835,000	\$ 670,000

	2023 Actual	2024 Actual	2025 YTD Actual (as of 01/22/2025)	2025 Amended Budget	2026 Proposed Budget
Expenses					
699 - Contingencies					
04 - Contributions					
568.00 - Other Contributions- Other	\$ -	\$ -	\$ -	155,000	52,750
04 - Contributions Total	-	-	-	155,000	52,750
699 - Contingencies Total	-	-	-	155,000	52,750
979 - Hazel Ruby McQuain Riverfront Park					
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

Hazel Ruby McQuain Park Fund Budget
Budget Year 2026



	2023 Actual	2024 Actual	2025 YTD Actual (as of 01/22/2025)	2025 Amended Budget	2026 Proposed Budget
02 - Contracted Services					
211.00 - Telephone - General	-	-	-	-	-
213.01 - Utilities - Electric	-	-	524	1,000	1,000
213.02 - Utilities - Gas	-	-	-	500	500
213.03 - Utilities - Water	676	696	280	1,000	1,100
217.00 - Advertising & Legal Publications- General	25	480	1,515	40,000	40,000
230.00 - Contracted Services- General	90	15,102	834	20,200	20,500
230.32 - Contracted Services- HRM Programming	307,921	424,709	248,295	500,000	450,000
253.00 - Professional Services - - General	-	-	-	80,000	80,000
256.00 - Insurance - Workers Compensation	-	128	96	150	-
02 - Contracted Services Total	308,712	441,115	251,544	642,850	593,100
03 - Commodities					
344.00 - Supplies & Materials Office Supplies	1,168	3,100	322	1,000	-
344.07 - Supplies & Materials Concession Supplies	1,414	1,042	453	2,000	2,000
344.08 - Supplies & Materials Janitorial Supplies	4,177	3,436	654	5,000	5,000
03 - Commodities Total	6,758	7,578	1,429	8,000	7,000
05 - Capital Outlay					
458.00 - Capital Outlay Other - Other	4,760	-	-	-	-
459.00 - Capital Outlay Equip- Equipment	8,670	-	-	-	-
566.254 - Contribution Other Fund - Capital Escrow	-	1,566,723	-	-	-
05 - Capital Outlay Total	13,429	1,566,723	-	-	-
07 - Other Buildings					
245.04 - Repairs & Maintenance HRM Park Maintenance Fund	658	3,172	8,354	13,000	1,000
07 - Other Buildings Total	658	3,172	8,354	13,000	1,000
979 - Hazel Ruby McQuain Riverfront Park Total	329,557	2,018,588	261,328	680,000.00	617,250.00
Expenses Total	\$ 329,557	\$ 2,018,588	\$ 261,328	\$ 835,000	\$ 670,000
Grand Total	\$ 329,557	\$ 2,018,588	\$ 261,328	\$ 835,000	\$ 670,000

City of Morgantown

Coal Severance Fund and the Opioid Settlement Fund

**Budget
2025 - 2026**

City of Morgantown
Coal Severance Fund Budget
Budget Year 2026



	2023 Actual	2024 Actual	2025 YTD Actual (as of 01/22/2025)	2025 Amended Budget	2026 Proposed Budget
Revenues					
Taxes					
310.00 - Coal Severance Tax General	\$ 141,785	\$ 96,524	\$ 60,088	\$ 128,000	\$ 122,000
Taxes Total	141,785	96,524	60,088	128,000.00	122,000.00
Miscellaneous					
380.00 - Interest Earned Investments	869	850	238	850.00	450.00
399.02 - Miscellaneous Prior Year Balance	-	-	-	32,000.00	-
Miscellaneous Total	869	850	238	32,850.00	450.00
Revenues Total	142,654	97,374	60,326	160,850.00	122,450.00
Grand Total	\$ 142,654	\$ 97,374	\$ 60,326	\$ 160,850	\$ 122,450

	2023 Actual	2024 Actual	2025 YTD Actual (as of 01/22/2025)	2025 Amended Budget	2026 Proposed Budget
Expenses					
Contributions					
567.006 - Contrib Govt Entities BOPARC	\$ 182,961	\$ 162,014	\$ -	\$ 144,765	\$ 122,450
568.00 - Other Contributions- Other	-	-	-	16,085.00	-
Contributions Total	182,961	162,014	-	160,850.00	122,450.00
Expenses Total	182,961	162,014	-	160,850.00	122,450.00
Grand Total	\$ 182,961	\$ 162,014	\$ -	\$ 160,850	\$ 122,450

City of Morgantown
Opioid Settlement Fund Budget
Budget Year 2026



	2023 Actual	2024 Actual	2025 YTD Actual (as of 01/22/2025)	2025 Amended Budget	2026 Proposed Budget
Revenues					
Revenues					
Grants					
367.00 - Other Grants - General	\$ -	\$ 90,834	\$ 30,810	\$ -	\$ -
Interest Income					
380.00 - Interest Income - General	-	22	23	-	-
Miscellaneous					
399.02 - Miscellaneous Prior Year Balance	-	-		-	121,695
Grand Total	\$ -	\$ 90,856	\$ 30,833	\$ -	\$ 121,695

	2023 Actual	2024 Actual	2025 YTD Actual (as of 01/22/2025)	2025 Amended Budget	2026 Proposed Budget
Expenses					
Contingencies					
Contingencies					
568.00 - Other Contributions- Other	\$ -	\$ -	\$ -	\$ -	\$ -
Contributions					
Contributions					
568.09 - Other Contributions- WV Catholic Charities	-	-	-	-	121,695
Grand Total	\$ -	\$ -	\$ -	\$ -	\$ 121,695

City of Morgantown

Capital Escrow Fund

**Budget
2025 - 2026**

Capital Escrow Fund Budget - Revenues
Budget Year 2026



	2023 Actual	2024 Actual	2025 YTD Actual (as of 01/22/2025)	2025 Amended Budget	2026 Proposed Budget
Revenues					
366.00 - State Grants General	\$ 183,000	\$ 512,000	\$ 50,000	\$ -	\$ -
367.01 - Other Grants- Hazel Ruby McQuain Charitable Tr	-	-	-	-	-
368.01 - Contrib Other Entities MUB	142,810	-	-	-	-
369.001 - Contrib Other Funds General Fund	-	-	500,000	2,770,000	1,300,000
369.01 - Contrib Other Funds B&O Tax-Construction	2,465,251	2,069,885	-	1,500,000	1,600,000
369.02 - Contrib Other Funds Municipal Service Fee	2,357,500	2,359,461	-	2,415,000	2,415,000
369.043 - Contrib Other Funds Municipal Sales & Use Tax	3,200,000	2,890,000	1,882,647	2,466,958	2,259,759
380.00 - Interest Earned Investments	64,700	104,262	124,018	150,000	175,000
386.00 - Insurance Claims -	-	46,473	30,000	30,000	-
399.00 - Miscellaneous Other	-	29,590	9,247	-	-
399.02 - Miscellaneous Prior Year Balance	-	-	-	12,562,092	-
399.06 - Miscellaneous Sobriety Center	-	-	319	-	-
367.00 - Other Grants- MET Lighting Grant	-	75,000	50,000	-	-
369.041 - Contrib Other Funds HRM Park	-	1,566,723	-	-	-
381.10 - Reimbursements State CDBG CARES Funding	-	170,866	107,052	107,052	-
Revenues Total	8,413,261	9,824,261	2,753,283	22,001,102	7,749,759
Grand Total	\$ 8,413,261	\$ 9,824,261	\$ 2,753,283	\$ 22,001,102	\$ 7,749,759

Capital Escrow Fund Budget - Expenditures
Budget Year 2026



	2023 Actual	2024 Actual	2025 YTD Actual (as of 01/22/2025)	2025 Amended Budget	2026 Proposed Budget
412 - City Manager					
02 - Contracted Services					
Contracted Services- General	\$ -	\$ -	\$ -	\$ -	\$ -
02 - Contracted Services Total	-	-	-	-	-
412 - City Manager Total	-	-	-	-	-
417 - City Attorney					
02 - Contracted Services					
Contracted Services- Contracted Services-Legal Costs	144,843	199,710	127,806	132,247	100,000
02 - Contracted Services Total	144,843	199,710	127,806	132,247	100,000
417 - City Attorney Total	144,843	199,710	127,806	132,247	100,000
420 - Engineering					
02 - Contracted Services					
Contracted Services- Engineering Code Update/Revision	-	40,017	-	-	-
Contracted Services- GIS Project	-	1,500	7,500	68,500	-
Contracted Services- Infrastructure Agreements	46,922	31,623	-	17,565	-
Contracted Services- Kayak Building at Walnut Street	16,584	4,607	-	5,393	-
Contracted Services- NearMAP Project	6,000	6,000	-	-	-
Contracted Services- QL2 LiDAR GIS Aerial Imaging	-	8,583	-	-	-
Professional Services- Environmental Services	39,947	30,666	23,315	25,000	30,000
02 - Contracted Services Total	109,453	122,996	30,815	116,458	30,000
05 - Capital Outlay					
Capital Outlay - Riverfront/Trail Expenses	-	-	-	50,000	-
Capital Outlay Equip- Vehicles	3,246	4,684	2,760	4,732	4,732

Capital Escrow Fund Budget - Expenditures
Budget Year 2026



	2023 Actual	2024 Actual	2025 YTD Actual (as of 01/22/2025)	2025 Amended Budget	2026 Proposed Budget
Capital Outlay Other - Avalon-Parkway Connector	-	-	-	50,000	-
Capital Outlay Other - Bike Lanes	1,879	7,742	-	6,755	-
Capital Outlay Other - Downtown Tree & Bumpout	2,900	2,900	-	-	-
Capital Outlay Other - Fuel Tanks	-	-	-	146,416	-
Capital Outlay Other - MCDA Richwood Area	180,000	-	-	-	-
Capital Outlay Other - Other Projects	-	-	-	10,000	51,000
Capital Outlay Other - PSB Roof	4,300	-	-	96,734	-
Capital Outlay Other - Recreation Trail Match	-	-	-	-	-
Capital Outlay Other - Sabraton Improvements	-	692	-	34,013	-
Capital Outlay Other - Sidewalks	18,359	-	-	2,041	-
Capital Outlay Other - Spruce St Trail Connector Decker	-	-	-	35,000	-
Capital Outlay Other - Traffic Calming	806	9,194	-	10,000	-
Capital Outlay Other - White Park Remediation	(39,460)	49,866	13,997	11,825	-
05 - Capital Outlay Total	172,031	75,077	16,758	457,515	55,732
420 - Engineering Total	281,483	198,073	47,572	573,973	85,732
422 - Human Resources					
02 - Contracted Services					
Training & Education- Tuition Reimbursement Program	12,340	1,026	2,900	44,304	-
02 - Contracted Services Total	12,340	1,026	2,900	44,304	-
422 - Human Resources Total	12,340	1,026	2,900	44,304	-
424 - Contributions					
04 - Contributions					
Contrib Govt Entities Land Reuse & Preservation Assoc.	-	-	-	30,000	-
Contrib Govt Entities MM MPO	12,500	-	-	-	-

Capital Escrow Fund Budget - Expenditures
Budget Year 2026



	2023 Actual	2024 Actual	2025 YTD Actual (as of 01/22/2025)	2025 Amended Budget	2026 Proposed Budget
Contrib Govt Entities Sunnyside Redevelopment	100,000	100,000	100,000	100,000	100,000
Other Contributions- Botanic Gardens	35,000	-	30,000	30,000	10,000
Other Contributions- Celebration America	14,436	12,000	-	-	-
Other Contributions- Downtown Initiative	-	28,281	-	82,719	-
Other Contributions- Friends of Deckers Creek	-	-	-	7,000	-
Other Contributions- Human Rights Commission	125	1,755	622	2,913	1,000
Other Contributions- Main Street	-	117,810	12,000	127,190	80,000
Other Contributions- MAP	-	50,000	40,000	90,000	40,000
Other Contributions- MAYSP	13,000	13,000	5,000	10,000	10,000
Other Contributions- Mgtm Community Resources	55,000	75,000	40,000	40,000	40,000
Other Contributions- Mgtm Pedestrian Safety Board	-	-	-	40,000	-
Other Contributions- MLK Day	416	-	500	2,000	-
Other Contributions- Mon Health Department	-	-	-	-	-
Other Contributions- Mon River Trail Conservancy	91,600	19,967	183,807	277,033	120,000
Other Contributions- Morgantown Housing Authority	-	10,000	-	35,000	-
Other Contributions- Other	43,125	-	5,000	22,750	6,000
Other Contributions- Sobering Center	100,000	40,117	-	59,883	-
Other Contributions- The United Way	-	25,176	-	4,824	-
Other Contributions- Upper Mon River Association	3,000	3,000	2,500	2,500	2,500
Other Contributions- WVU School of Public Health	-	-	-	7,332	-
Other Contributions- Your Community Foundation	75,000	60,000	63,000	70,000	50,000
Other Contributions- Bartlett House/WV Catholic Charities	17,778	32,762	84,332	152,500	3,305
Other Contributions- Warming Shelter	-	-	8,844	40,000	40,000
04 - Contributions Total	560,980	588,867	575,604	1,233,644	502,805
424 - Contributions Total	560,980	588,867	575,604	1,233,644	502,805
436 - Code Enforcement					

Capital Escrow Fund Budget - Expenditures
Budget Year 2026



	2023 Actual	2024 Actual	2025 YTD Actual (as of 01/22/2025)	2025 Amended Budget	2026 Proposed Budget
02 - Contracted Services					
Contracted Services- Demolition Fund	-	88,274	104,767	283,997	20,000
02 - Contracted Services Total	-	88,274	104,767	283,997	20,000
05 - Capital Outlay					
Capital Outlay Equip- Vehicles	30,452	26,284	10,903	37,716	35,000
05 - Capital Outlay Total	30,452	26,284	10,903	37,716	35,000
436 - Code Enforcement Total	30,452	114,558	115,670	321,713	55,000
437 - Planning & Zoning					
02 - Contracted Services					
Contracted Services- Comprehensive Plan	75,559	-	-	58,910	20,000
Contracted Services- Design Services	-	-	-	7,500	-
Contracted Services- Downtown Plan	-	-	-	155,000	-
Contracted Services- Rewrite Subdivision Code	478	-	-	144,272	10,000
02 - Contracted Services Total	76,037	-	-	365,681	30,000
05 - Capital Outlay					
Capital Outlay Equip- Vehicles	-	2,884	2,421	6,916	4,800
Capital Outlay Other - Other Projects	-	-	-	30,564	5,000
Capital Outlay Other - Way Finding	-	-	-	50,000	-
05 - Capital Outlay Total	-	2,884	2,421	87,480	9,800
437 - Planning & Zoning Total	76,037	2,884	2,421	453,162	39,800
439 - Information Technology					
05 - Capital Outlay					

Capital Escrow Fund Budget - Expenditures
Budget Year 2026



	2023 Actual	2024 Actual	2025 YTD Actual (as of 01/22/2025)	2025 Amended Budget	2026 Proposed Budget
Capital Outlay Equip- Computer Equipment	156,988	55,306	27,276	72,270	127,000
Capital Outlay Equip- Computer Software	5,672	-	-	-	-
Capital Outlay Equip- Vehicles	-	10,376	6,721	13,624	9,000
05 - Capital Outlay Total	162,660	65,682	33,998	85,894	136,000
439 - Information Technology Total	162,660	65,682	33,998	85,894	136,000
440 - City Hall					
05 - Capital Outlay					
Capital Outlay Building - 430 Spruce Street	1,258	-	-	4,490	-
Capital Outlay Building - City Hall Renovations	-	-	-	-	-
Capital Outlay Building - Public Safety Building	-	-	-	1,000,000	-
05 - Capital Outlay Total	1,258	-	-	1,004,490	-
07 - Other Buildings					
Repairs & Maintenance Repairs & Maintenance Fund	-	-	154,392	475,758	80,000
07 - Other Buildings Total	-	-	154,392	475,758	80,000
440 - City Hall Total	1,258	-	154,392	1,480,248	80,000
441 - Woodburn					
04 - Contributions					
Other Contributions- Woodburn Mural grant match	5,009	-	-	-	-
04 - Contributions Total	5,009	-	-	-	-
05 - Capital Outlay					
Capital Outlay Building - Improvement	23,700	17,933	(2,582)	131,753	-
Capital Outlay Building - Woodburn	112,161	103,389	22,913	674,726	750,000

Capital Escrow Fund Budget - Expenditures
Budget Year 2026



	2023 Actual	2024 Actual	2025 YTD Actual (as of 01/22/2025)	2025 Amended Budget	2026 Proposed Budget
05 - Capital Outlay Total	135,861	121,323	20,331	806,479	750,000
441 - Woodburn Total	140,870	121,323	20,331	806,479	750,000
444 - Transfers					
04 - Contributions					
Contribution Other Fund Building Commission Fund	30,757	84,887	314,171	628,342	628,342
Other Contributions - Other	-	-	500,000	500,000	-
04 - Contributions Total	30,757	84,887	814,171	1,128,342	628,342
444 - Transfers Total	30,757	84,887	814,171	1,128,342	628,342
569 - Communications					
05 - Capital Outlay					
Capital Outlay Equip- Equipment	754	-	-	19,246	-
Capital Outlay Other - Other	-	16,923	12,684	63,077	-
05 - Capital Outlay Total	754	16,923	12,684	82,322	-
569 - Communications Total	754	16,923	12,684	82,322	-
699 - Contingencies					
04 - Contributions					
Other Contributions- Other	-	-	-	423,913	62,830
04 - Contributions Total	-	-	-	423,913	62,830
699 - Contingencies Total	-	-	-	423,913	62,830
700 - Police Department					

Capital Escrow Fund Budget - Expenditures
Budget Year 2026



	2023 Actual	2024 Actual	2025 YTD Actual (as of 01/22/2025)	2025 Amended Budget	2026 Proposed Budget
02 - Contracted Services					
Rents & Leases - Buildings & Equipment	100,000	-	160,000	240,000	240,000
02 - Contracted Services Total	100,000	-	160,000	240,000	240,000
05 - Capital Outlay					
Capital Outlay Equip- Equipment	-	86,440	19,543	139,701	135,000
Capital Outlay Equip- MSF Equipment	137,707	150,334	286,972	605,731	270,000
05 - Capital Outlay Total	137,707	236,773	306,515	745,432	405,000
700 - Police Department Total	237,707	236,773	466,515	985,432	645,000
706 - Fire Department					
05 - Capital Outlay					
Capital Outlay Building - Buildings	-	427,582	-	250,000	-
Capital Outlay Building - FD Building Repairs	-	-	-	-	-
Capital Outlay Building - Training Facility	16,756	86,102	17,575	29,142	-
Capital Outlay Equip- Equipment	72,887	20,313	53,207	1,113,627	275,000
Capital Outlay Equip- Vehicles	258,046	57,670	98,739	1,758,141	416,000
Capital Outlay Building - Norwood Station	-	500,000	-	-	-
05 - Capital Outlay Total	347,689	1,091,667	169,521	3,150,910	691,000
706 - Fire Department Total	347,689	1,091,667	169,521	3,150,910	691,000
750 - Street Department					
03 - Commodities					
Supplies & Materials Salt-Snow Removal-MSF	135,374	-	105,394	300,000	150,000
Supplies & Materials Street Lights-MSF	-	-	-	600,000	250,000
03 - Commodities Total	135,374	-	105,394	900,000	400,000

Capital Escrow Fund Budget - Expenditures
Budget Year 2026



	2023 Actual	2024 Actual	2025 YTD Actual (as of 01/22/2025)	2025 Amended Budget	2026 Proposed Budget
05 - Capital Outlay					
Capital Outlay Building - Salt Building	-	-	-	100,000	-
Capital Outlay Equip- Equipment	96,263	45,965	62,905	190,142	200,000
Capital Outlay Equip- MSF Equipment	142,957	210,991	241,363	561,027	230,000
Capital Outlay Land Various Slips	110,761	-	-	125,000	-
Capital Outlay Other - 8th Street Trailhead	-	-	-	-	-
Capital Outlay Other - Beechurst & 1st Intersec. Improv	-	40,590	317,527	558,937	-
Capital Outlay Other - Eastern-Flagel Trail Connector	22,790	13,297	-	38,913	-
Capital Outlay Other - Neighborhood Signs	-	6,168	455	3,832	-
Capital Outlay Other - Other Projects	139,705	-	-	-	-
Capital Outlay Other - Public Right-of-Way Improv - MSF	2,535,447	2,350,007	1,244,857	1,816,691	1,400,000
Capital Outlay Other - Rail Trail Paving Project	75,000	-	-	-	-
05 - Capital Outlay Total	3,122,922	2,667,019	1,867,107	3,394,542	1,830,000
750 - Street Department Total	3,258,296	2,667,019	1,972,501	4,294,542	2,230,000
758 - Airport					
02 - Contracted Services					
Contracted Services- General	26,127	-	45,000	36,474	-
02 - Contracted Services Total	26,127	-	45,000	36,474	-
05 - Capital Outlay					
Capital Outlay Building - Buildings	-	-	47,500	52,650	-
Capital Outlay Building - Improvement	102,000	18,000	-	-	-
Capital Outlay Equip- Equipment	66,042	265,430	24,663	559,405	56,000
Capital Outlay Equip- Scully System for Fuel Farm	-	-	-	-	-
Capital Outlay Other - Aerial Lift(s) for Airport	700	-	-	-	-

Capital Escrow Fund Budget - Expenditures
Budget Year 2026



	2023 Actual	2024 Actual	2025 YTD Actual (as of 01/22/2025)	2025 Amended Budget	2026 Proposed Budget
Capital Outlay Other - Airport Access Road	2,621	57,550	1,050	13,983	10,000
Capital Outlay Other - Local Grant Match	(4,697)	264,697	-	-	290,600
Capital Outlay Other - Other Projects	73,500	206,026	19,497	190,274	-
Capital Outlay Other - Runway Ext Land Acquisition	(328,005)	11,489	-	320,771	-
Capital Outlay Other - Runway Extension	3,000	706,817	218,039	2,516,816	1,000,000
Capital Outlay Other - Runway Extension Protection Zone	-	-	-	1,000,000	-
Capital Outlay Other - Sidewalks	-	-	-	-	-
05 - Capital Outlay Total	(84,839)	1,530,008	310,749	4,653,898	1,356,600
758 - Airport Total	(58,712)	1,530,008	355,749	4,690,371	1,356,600
761 - Grants					
05 - Capital Outlay					
Capital Outlay Other - Foundry Street Lighting	2,560	6,020	-	-	-
Capital Outlay Other - Other Projects	60,000	-	18,555	18,555	-
Capital Outlay Other - TEA21	-	-	-	22,317	-
05 - Capital Outlay Total	62,560	6,020	18,555	40,872	-
06 - Grant Expenditures					
Capital Outlay Other - State CDBG CARES Funding	39,611	174,726	91,588	107,052	-
06 - Grant Expenditures Total	39,611	174,726	91,588	107,052	-
761 - Grants Total	102,172	180,745	110,142	147,924	-
900 - BOPARC					
05 - Capital Outlay					
Capital Outlay Other - BOPARC Upgrades	908,368	195,000	-	550,000	150,000
05 - Capital Outlay Total	908,368	195,000	-	550,000	150,000

Capital Escrow Fund Budget - Expenditures
Budget Year 2026



	2023 Actual	2024 Actual	2025 YTD Actual (as of 01/22/2025)	2025 Amended Budget	2026 Proposed Budget
900 - BOPARC Total	908,368	195,000	-	550,000	150,000
906 - Arts & Culture Development					
02 - Contracted Services					
Contracted Services- Morgantown Mural Project	9,400	-	-	35,001	10,000
02 - Contracted Services Total	9,400	-	-	35,001	10,000
05 - Capital Outlay					
Capital Outlay Equip- Vehicles	5,957	8,935	5,212	9,065	9,000
Capital Outlay Other - HVAC System	495,776	56,437	-	-	-
Capital Outlay Other - MET Roof	9,200	-	-	1,230	-
Capital Outlay Other - MET Theatre	-	72,841	100,660	526,210	80,000
05 - Capital Outlay Total	510,932	138,213	105,872	536,504	89,000
906 - Arts & Culture Development Total	520,332	138,213	105,872	571,505	99,000
950 - Urban Landscape					
04 - Contributions					
Capital Outlay Building - Urban Landscape Center	-	-	-	-	-
Contrib Govt Entities Urban Landscape	-	-	-	-	-
04 - Contributions Total	-	-	-	-	-
05 - Capital Outlay					
Capital Outlay Equip- Vehicles	5,272	5,106	2,326	5,594	17,100
Capital Outlay Other - Downtown Business District Proj.	14,935	-	-	-	-
Capital Outlay Other - Other Projects	17,250	29,930	8,450	154,030	20,550
Capital Outlay Other - Pedlet Projects	-	-	2,700	39,048	-

Capital Escrow Fund Budget - Expenditures
Budget Year 2026



	2023 Actual	2024 Actual	2025 YTD Actual (as of 01/22/2025)	2025 Amended Budget	2026 Proposed Budget
05 - Capital Outlay Total	37,457	35,036	13,476	198,672	37,650
950 - Urban Landscape Total	37,457	35,036	13,476	198,672	37,650
979 - Hazel Ruby McQuain Riverfront Park					
02 - Contracted Services					
Contracted Services- HRM Engineering & Rigging	-	-	-	-	-
Contracted Services- HRM Reserved Seating Area	-	-	-	-	-
02 - Contracted Services Total	-	-	-	-	-
05 - Capital Outlay					
Capital Outlay Equip- HRM Park furniture and equipment	117,041	46,177	11,685	-	-
Capital Outlay Other - Hazel Ruby McQuain Park	485,075	170,531	92,722	403,830	-
05 - Capital Outlay Total	602,116	216,709	104,407	403,830	-
07 - Other Buildings					
Repairs & Maintenance HRM Park Maintenance Fund	150,120	150,000	150,000	150,000	100,000
07 - Other Buildings Total	150,120	150,000	150,000	150,000	100,000
979 - Hazel Ruby McQuain Riverfront Park Total	752,236	366,709	254,407	553,830	100,000
Grand Total	\$ 7,547,980	\$ 7,835,103	\$ 5,355,733	\$ 21,909,426	\$ 7,749,759

FUNDING REQUESTS

Budget Year 2026



AGENCY NAME	AMOUNT REQUESTED	FY26 PROPOSED BUDGET			
		General Fund	Capital Escrow Fund	Opioid Settlement Fund	Total Combined
CIVILIAN REVIEW & ADVISORY BOARD - NEW	8,650	-	1,000	-	1,000
COMMUNITY COALITION FOR SOCIAL JUSTICE	1,584	-	-	-	-
FAIRMONT-MORGANTOWN HOUSING AUTHORITY - NEW	25,000	-	-	-	-
HEALTH & WELLNESS COMMISSION - NEW	2,000	-	-	-	-
MAIN STREET MORGANTOWN	100,000	-	80,000	-	80,000
MONONGALIA ARTS CENTER ASSOCIATION	16,250	-	-	-	-
MONONGALIA SYMPHONY ORCHESTRA - NEW	5,905	-	-	-	-
MORGANTOWN AREA PARTNERSHIP	50,000	-	40,000	-	40,000
MORGANTOWN AREA YOUTH SERVICES	15,000	-	10,000	-	10,000
MORGANTOWN COMMUNITY RESOURCES	75,000	-	40,000	-	40,000
MORGANTOWN HUMAN RIGHTS COMMISSION	4,500	-	1,000	-	1,000
MRTC	135,000	-	80,000	-	80,000
MRTC (TRAIL MAINTENANCE)	40,000	-	40,000	-	40,000
UPPER MON RIVER ASSOCIATION	3,000	-	2,500	-	2,500
WEST VIRGINIA BOTANIC GARDEN	30,000	-	10,000	-	10,000
WV CATHOLIC CHARITIES - GRACE SHELTER	150,000	-	3,305	121,695	125,000
WV CATHOLIC CHARITIES - WARMING SHELTER	40,000	-	40,000	-	40,000
YOUR COMMUNITY FOUNDATION	100,000	-	50,000	-	50,000
OTHER CONTRIBUTIONS (MUB)	5,000	-	5,000	-	5,000
CONTRIB GOVT ENTITIES - MORGANTOWN PUBLIC LIBRARY SYSTEM	1,032,200	966,000	-	-	966,000
CONTRIB GOVT ENTITIES - SUNNYSIDE UP / CAMPUS NEIGHBORHOOD REVITALI	100,000	-	100,000	-	100,000
CONTRIB GOVT ENTITIES - LAND REUSE & PRESERVATION AGENCY	600,000	-	-	-	-
CONTRIB GOVT ENTITIES - MM MPO	30,000	30,000	-	-	30,000
MOUNTAIN LINE TRANSITY AUTHORITY	356,000	356,000	-	-	356,000
Grand Total	\$ 2,925,090	\$ 1,352,000	\$ 502,805	\$ 121,695	\$ 1,976,500



The City of
MORGANTOWN

CAPITAL IMPROVEMENT PLAN

2026 - 2030

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CITY OF MORGANTOWN 254 CAPITAL ESCROW FUND

DEPARTMENT	FISCAL YEAR					
	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	
I.T.	\$ 136,000	\$ 197,000	\$ 192,000	\$ 192,000	\$ 167,000	
City Attorney	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	
Communications	\$ -	\$ 20,000	\$ -	\$ -	\$ -	
Human Resources	\$ -	\$ 20,000	\$ 10,000	\$ 10,000	\$ 10,000	
Code Enforcement	\$ 55,000	\$ 185,000	\$ 185,000	\$ 185,000	\$ 185,000	
Planning	\$ 39,800	\$ 99,800	\$ 184,800	\$ 184,800	\$ 184,800	
Public Works	\$ 3,145,732	\$ 5,475,232	\$ 5,949,732	\$ 2,549,732	\$ 2,444,732	
<i>City Hall</i>	\$ 80,000	\$ 1,100,000	\$ 2,200,000	\$ 100,000	\$ 100,000	
<i>Engineering</i>	\$ 85,732	\$ 864,732	\$ 314,732	\$ 64,732	\$ 64,732	
<i>Street</i>	\$ 2,230,000	\$ 2,960,500	\$ 3,385,000	\$ 2,335,000	\$ 2,280,000	
<i>Woodburn</i>	\$ 750,000	\$ 550,000	\$ 50,000	\$ 50,000	\$ -	
Fire	\$ 691,000	\$ 4,526,000	\$ 4,241,000	\$ 1,491,000	\$ 1,141,000	
Police	\$ 645,000	\$ 820,000	\$ 620,000	\$ 620,000	\$ 620,000	
Urban Landscape	\$ 37,650	\$ 137,650	\$ 52,650	\$ 47,650	\$ 37,650	
Arts & Culture	\$ 19,000	\$ 24,000	\$ 24,000	\$ 24,000	\$ 24,000	
MET	\$ 80,000	\$ 250,000	\$ 300,000	\$ 300,000	\$ -	
Hazel Ruby McQuain Park Sinking Fund	\$ 100,000	\$ -	\$ -	\$ -	\$ -	
Airport	\$ 356,600	\$ 2,405,000	\$ 1,820,000	\$ 1,435,000	\$ 1,385,000	
Airport Improvement	\$ 1,000,000	\$ 1,250,000	\$ 3,800,000	\$ 1,700,000	\$ 2,200,000	
BOPARC	\$ 150,000	\$ 550,000	\$ 400,000	\$ -	\$ -	
	\$ 6,555,782	\$ 16,059,682	\$ 17,879,182	\$ 8,839,182	\$ 8,499,182	

FY26 Capital Escrow Funding & Requests	
	FY26
MSF	\$ 2,415,000
Interest	\$ 175,000
B&O Construction	\$ 1,600,000
Sales Tax	\$ 2,259,759
Contribution from GEN FUND	\$ 1,300,000
TOTAL REVENUE	\$ 7,749,759
Capital Escrow Funds Request	\$ 6,555,782
*Bond Payment	\$ 628,342
Agency Requests	\$ 502,805
Capital Escrow Contingency	\$ 62,830
TOTAL EXPENDITURES	\$ 7,749,759



Department Name	Project Name	Description	Sum of FY 2026	Sum of FY 2027	Sum of FY 2028	Sum of FY 2029	Sum of FY 2030
I.T.	Desktop Replacement	Desktop computer/Parts replacements	\$ 6,000	\$ 30,000	\$ 25,000	\$ 25,000	\$ 25,000
	Disaster Recovery	Virtualization and backup solution for aging servers	\$ 50,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 50,000
	DT Cameras	Verkada Cameras and Licenses and wireless network	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
	Laptop Replacement	Laptop computer replacements	\$ 6,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
	Meraki	Licensing for network switches and firewalls	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
	Vehicle Lease	Leased Vehicle	\$ 9,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
	Virtualization	Initiate Virtualization	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Grand Total			\$ 136,000	\$ 197,000	\$ 192,000	\$ 192,000	\$ 167,000

Department Name	Project Name	Description	Sum of FY 2026	Sum of FY 2027	Sum of FY 2028	Sum of FY 2029	Sum of FY 2030
City Attorney	Fees	Court costs & damage fees including deductibles. Legal projects & settlement administrations.	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Grand Total			\$ 100,000				

Department Name	Project Name	Description	Sum of FY 2026	Sum of FY 2027	Sum of FY 2028	Sum of FY 2029	Sum of FY 2030
Communications	Branding	City of Morgantown Re-Branding project	\$ -	\$ 20,000	\$ -	\$ -	\$ -
Grand Total			\$ -	\$ 20,000	\$ -	\$ -	\$ -



Department Name	Project Name	Description	Sum of FY 2026	Sum of FY 2027	Sum of FY 2028	Sum of FY 2029	Sum of FY 2030
Human Resources	Tuition Reimbursement Program	Tuition Reimbursement Program	\$ -	\$ 20,000	\$ 10,000	\$ 10,000	\$ 10,000
Grand Total			\$ -	\$ 20,000	\$ 10,000	\$ 10,000	\$ 10,000



Department Name	Project Name	Description	Sum of FY 2026	Sum of FY 2027	Sum of FY 2028	Sum of FY 2029	Sum of FY 2030
Code Enforcement	Demolition of Structures	Removing dilapidated structures eliminates safety hazards and promotes growth	\$ 20,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000
	Vehicle Lease Code	Leased CODE fleet for building and housing inspectors.	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000
Grand Total			\$ 55,000	\$ 185,000	\$ 185,000	\$ 185,000	\$ 185,000

Department Name	Project Name	Description	Sum of FY 2026	Sum of FY 2027	Sum of FY 2028	Sum of FY 2029	Sum of FY 2030
Planning & Zoning	Community Dev -Neighborhood Engagement Program	New program allows staff to engage with area neighborhoods in community-oriented projects (e.g. cleanups, art installation projects, placemaking, etc).	\$ 5,000	\$ -	\$ -	\$ -	\$ -
	Comprehensive Plan Update 2043	Comprehensive Plan - required per state code every 10 years	\$ 20,000	\$ 45,000	\$ 30,000	\$ 30,000	\$ 30,000
	Downtown Master Plan	Master plan for downtown and waterfront districts	\$ -	\$ 50,000	\$ -	\$ -	\$ -
	Land Use and Subdivision Rewrite (SALDO)	SALDO	\$ 10,000	\$ -	\$ -	\$ -	\$ -
	Vehicle Lease	Vehicle Lease	\$ 4,800	\$ 4,800	\$ 4,800	\$ 4,800	\$ 4,800
	Wayfinding	Implementation of wayfinding/gateway within the city	\$ -	\$ -	\$ 150,000	\$ 150,000	\$ 150,000
Grand Total			\$ 39,800	\$ 99,800	\$ 184,800	\$ 184,800	\$ 184,800

Department Name	Project Name	Description	Sum of FY 2026	Sum of FY 2027	Sum of FY 2028	Sum of FY 2029	Sum of FY 2030	
City Hall	Garage Renovations	Renovating City Garage	\$ -	\$ 1,000,000	\$ 2,100,000	\$ -	\$ -	
	Repairs & Maintenance	Buildings - repairs & Maintenance	\$ 80,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	
Engineering	Chestnut Streetscape Design	Grant Match	\$ 36,000	\$ -	\$ -	\$ -	\$ -	
	Environmental Services	Professional Services	\$ 30,000	\$ -	\$ -	\$ -	\$ -	
	GIS Project	Storeroom Inventory tracking, asset buildout and map room digitization	\$ -	\$ 50,000	\$ 50,000	\$ -	\$ -	
	Greenbag Rd/Mall Rd/New Access Rd	Greenbag Rd/Mall Rd/New Access Rd	\$ -	\$ 200,000	\$ 200,000	\$ -	\$ -	
	Kayak Launch Repair	Kayak Launch Repair	\$ 15,000	\$ -	\$ -	\$ -	\$ -	
	Mon Blvd Bick Lane	Work with WV DOH to install Bike Lane up Mon Blvd between 8th St and CAC	\$ -	\$ 50,000	\$ -	\$ -	\$ -	
	Rail Trail bridge Deck Replacement	Replace the wooden deck on the pedestrian bridges along the Rail Trail	\$ -	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	
	Rawley Lane Complete Streets Projects	Rawley Lane Complete Streets Projects	\$ -	\$ 450,000	\$ -	\$ -	\$ -	
	River Bank Clearing and Maintenance	Clearing under brush along the river from HRM to Surplus City Property	\$ -	\$ 50,000	\$ 25,000	\$ 25,000	\$ 25,000	
	Stairs McLane @ Third	Stairs McLane @ Third	\$ -	\$ 25,000	\$ -	\$ -	\$ -	
	Traffic Calming	Traffic Calming	\$ -	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	
	Vehicle Lease Engineering	Current Engineering vehicle	\$ 4,732	\$ 4,732	\$ 4,732	\$ 4,732	\$ 4,732	
	Street	Beechurst and 1st Intersection	Beechurst and 1st Intersection improvement	\$ -	\$ -	\$ -	\$ -	\$ -
		Bucket Truck for Facilities	2025 Altec AT41M/2025 Ford F-550 -2man bucket -Lease? (one dedicated to building maintenance)	\$ -	\$ 100,000	\$ 100,000	\$ 50,000	\$ -
		Downtown Christmas Lights Replacement	Downtown Christmas Lights Replacement	\$ -	\$ 50,000	\$ -	\$ -	\$ -
Neighborhood Signs		Neighborhood signs	\$ -	\$ 500	\$ -	\$ -	\$ -	
Public Right -of-Way Improvements		Public right-of-way improvements and paving to provide safe and reliable roadways/sidewalks for residents, non-residents and emergency personnel to travel within the city limits of Morgantown	\$ 1,400,000	\$ 1,400,000	\$ 1,400,000	\$ 1,400,000	\$ 1,400,000	
Rail Trail Paving Project		Rail Trail paving	\$ -	\$ 75,000	\$ -	\$ -	\$ -	
Salt-Snow Removal Supplies		Snow removal supplies - Salt MSF	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	
Street Equipment		Capital outlay equipment	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	
Street Equipment MSF 1		Other MSF Equipment	\$ 110,000	\$ 110,000	\$ 110,000	\$ 110,000	\$ 110,000	
Street Lights		Street Lights MSF	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	
Traffic Control Improvement		Traffic control improvement	\$ -	\$ 250,000	\$ 1,000,000	\$ -	\$ -	
Various Slips		Various Slips	\$ -	\$ 100,000	\$ -	\$ -	\$ -	
Vehicle Lease		Street leased vehicles	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000	
Willey/Richwood Intersection		Willey/Richwood intersection improvement	\$ -	\$ 100,000	\$ -	\$ -	\$ -	
WorkStation Crane for City Garage		4 Post 5 Ton Workstation Crane System for City Garage - Payment/Lease(possible savings plan)	\$ -	\$ 55,000	\$ 55,000	\$ 55,000	\$ 50,000	
Woodburn	Woodburn Improvement	Improvements at Woodburn	\$ -	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	
	Woodburn Renovations	Replace Roof, Furnace, AC and Renovation of the 2nd Floor	\$ 750,000	\$ 500,000	\$ -	\$ -	\$ -	
Grand Total			\$ 3,145,732	\$ 5,475,232	\$ 5,949,732	\$ 2,549,732	\$ 2,444,732	

Department Name	Project Name	Description	Sum of FY 2026	Sum of FY 2027	Sum of FY 2028	Sum of FY 2029	Sum of FY 2030
Fire	Apparatus Equipment	Equipment placement for apparatus.	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
	Communications Replacement	Replace department radios-10 year CIP	\$ 100,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
	Engine Replacement	Engine Replacement program	\$ -	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000
	Ladder Truck	Ladder Truck Replacement program	\$ 250,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
	Rail Trail Response Vehicle	Replace 2001 John Deere Gator	\$ -	\$ -	\$ -	\$ -	\$ -
	SCBA & Cylinder Replacement	Replacements needed. The entire inventory of 89 SCBA cylinders will have an expired life usage by 2031.	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
	Station 1 Build	Build new Station 1	\$ -	\$ 3,000,000	\$ 2,750,000	\$ -	\$ -
	Structural Firefighting Gear Replacement	Establish a structural firefighter gear replacement program. Pant, coat, gloves, boots, helmet and hood per firefighter.	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000
	Training Facility	Build new Training Facility	\$ -	\$ 350,000	\$ 350,000	\$ 350,000	\$ -
	Vehicle Lease	Fire Lease vehicles	\$ 166,000	\$ 166,000	\$ 166,000	\$ 166,000	\$ 166,000
	Whole House Generator	Norwood	\$ -	\$ 35,000	\$ -	\$ -	\$ -
Grand Total			\$ 691,000	\$ 4,526,000	\$ 4,241,000	\$ 1,491,000	\$ 1,141,000



Department Name	Project Name	Description	Sum of FY 2026	Sum of FY 2027	Sum of FY 2028	Sum of FY 2029	Sum of FY 2030
Police	LPR	Dedicated license plate reader	\$ 25,000	\$ -	\$ -	\$ -	\$ -
	New Officer Outfitting	Outfitting new officers with equipment	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
	Police Vehicle Dash Cams	Dash Cams for Police vehicles	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
	Taser Replacements	Replace existing Police Officer tasers	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
	Training Center	Police Training Center lease payment	\$ 240,000	\$ 240,000	\$ 240,000	\$ 240,000	\$ 240,000
	Training Center Improvements	Training center updates	\$ -	\$ 200,000	\$ -	\$ -	\$ -
	Vehicle Lease	Police lease vehicles	\$ 220,000	\$ 220,000	\$ 220,000	\$ 220,000	\$ 220,000
Grand Total			\$ 645,000	\$ 820,000	\$ 620,000	\$ 620,000	\$ 620,000

Department Name	Project Name	Description	Sum of FY 2026	Sum of FY 2027	Sum of FY 2028	Sum of FY 2029	Sum of FY 2030
Urban Landscape	Airport Landscape Master Plan	Contract a master plan for the Morgantown Municipal Airport landscape	\$ -	\$ -	\$ 15,000	\$ 10,000	\$ -
	Deckers Creek Invasive Species	Invasive species treatment Deckers	\$ 6,550	\$ 6,550	\$ 6,550	\$ 6,550	\$ 6,550
	Parking Lot B Tree Swale Landscape	Upgrade downtown business district parking lot design with improved lighting and tree swale planting.	\$ -	\$ 100,000	\$ -	\$ -	\$ -
	Riverbank invasive species treatment	Control invasive tree, vine, shrub and herbaceous plants along the Monongahela River Bank from the area of Oliveros Restaurant to the Event Center. The area is approximately 2.25 acres.	\$ 14,000	\$ 14,000	\$ 14,000	\$ 14,000	\$ 14,000
	Vehicle Lease	Leased vehicles	\$ 17,100	\$ 17,100	\$ 17,100	\$ 17,100	\$ 17,100
Grand Total			\$ 37,650	\$ 137,650	\$ 52,650	\$ 47,650	\$ 37,650

Department Name	Project Name	Description	Sum of FY 2026	Sum of FY 2027	Sum of FY 2028	Sum of FY 2029	Sum of FY 2030
Arts & Culture	Mural Project	Commission murals and public art for beautification and development.	\$ 10,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
	Vehicle Lease	Current lease on Arts & Culture -Chevy Silverado 2500HD	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000
MET Theatre	MET Concession Remodel	Remodel current concession area	\$ 30,000	\$ -	\$ -	\$ -	\$ -
	Restroom/Dressing Room Remodel	Remodel/upgrade restrooms and dressing room areas	\$ -	\$ -	\$ -	\$ 300,000	\$ -
	Rigging Replacement Final Phase	Replace outdated rope and pulley rigging system	\$ 50,000	\$ 100,000	\$ 150,000	\$ -	\$ -
	Sound System Replacement	Upgrade from existing box speaker sytsem	\$ -	\$ 150,000	\$ 150,000	\$ -	\$ -
Grand Total			\$ 99,000	\$ 274,000	\$ 324,000	\$ 324,000	\$ 24,000



Department Name	Project Name	Description	Sum of FY 2026	Sum of FY 2027	Sum of FY 2028	Sum of FY 2029	Sum of FY 2030
HRM Park	HRMP Sinking Fund - Maintenance	Ongoing maintenance funding for HRMP	\$ 100,000	\$ -	\$ -	\$ -	\$ -
Grand Total			\$ 100,000	\$ -	\$ -	\$ -	\$ -

Department Name	Project Name	Description	Sum of FY 2026	Sum of FY 2027	Sum of FY 2028	Sum of FY 2029	Sum of FY 2030
Airport	Airfield Crack Sealing	Sealing all cracks and joints on runways 18-36 and taxiway Alpha	\$ -	\$ 50,000	\$ 50,000	\$ -	\$ -
	Airfield Taxiway Lighting Conversion	Replace existing airfield taxiway lighting with LED fixtures.	\$ 56,000	\$ -	\$ -	\$ -	\$ -
	Airport Plow Truck	Replace 1980 Plow Truck used for snow removal and clearing runways.	\$ -	\$ 50,000	\$ 50,000	\$ 65,000	\$ 65,000
	Airport Security Access Control System	Continue installation of Security Access Control System Equipment throughout buildings	\$ -	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000
	Airport Snow Broom Contribution	Snow Broom purchase	\$ -	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000
	AMD Pond Mitigation Fee	AMD Pond Mitigation fee	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
	Fire Truck	Purchase of ARFF Fire Truck	\$ -	\$ 400,000	\$ 400,000	\$ 400,000	\$ 300,000
	John Deere Tractor/Batwing	Replacement of 2002 John Deere Tractor & Batwing attachment	\$ -	\$ 200,000	\$ -	\$ -	\$ -
	Loader/Snow Pusher Contribution	Purchase of a Loader/Snow Pusher to assist in snow removal and future project.	\$ -	\$ 150,000	\$ 250,000	\$ 150,000	\$ 200,000
	Re-key Airport buildings	Re-key locks to ensure control of buildings.	\$ -	\$ 75,000	\$ 50,000	\$ -	\$ -
	Replace Airfield Signage	Replace existing Airfield signage utilizing LED lights	\$ -	\$ 50,000	\$ 100,000	\$ -	\$ -
	Replace Existing Fuel Farm	Replace existing 25 year old fuel farm.	\$ -	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000
	Replace Terminal & Airfield Generator	Replace existing unit that was installed in approximately 1975	\$ -	\$ 450,000	\$ -	\$ -	\$ -
	Runway Closure Lighted Xs	Replace worn out lighted Xs required when runway is closed for a length of time	\$ -	\$ 60,000	\$ -	\$ -	\$ -
	Snow Blower Contribution	Snow Blower purchase	\$ -	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000
TAP Grant-Sidewalk-Bike Trail	Replace and extend the existing sidewalks at the North end of the terminal building with ADA compliant sidewalk.	\$ 290,600	\$ -	\$ -	\$ -	\$ -	
Terminal Glass Replacement	Replace all glass in terminal building	\$ -	\$ 100,000	\$ 100,000	\$ -	\$ -	
AIP	Runway Extension Phase III-VI	Runway Extension Phase III-VI. This project will continue the extension of Runways 18-36 and also provide for the design of the next Bid Package to continue the extension	\$ 1,000,000	\$ 1,250,000	\$ 3,800,000	\$ 1,700,000	\$ 2,200,000
Grand Total			\$ 1,356,600	\$ 3,655,000	\$ 5,620,000	\$ 3,135,000	\$ 3,585,000

Department Name	Project Name	Description	Sum of FY 2026	Sum of FY 2027	Sum of FY 2028	Sum of FY 2029	Sum of FY 2030
BOPARC	Krepps Pool Upgrades	Krepps Pump house, exterior/interior on the pool house.	\$ -	\$ 400,000	\$ 400,000	\$ -	\$ -
	Pavilion Replacements	Replacing pavilions at Krepps, Marilla and White Parks	\$ -	\$ 150,000	\$ -	\$ -	\$ -
	Playground Replacement	Replace remaining playgrounds	\$ 150,000	\$ -	\$ -	\$ -	\$ -
Grand Total			\$ 150,000	\$ 550,000	\$ 400,000	\$ -	\$ -