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INTRODUCTION

I am pleased to present to City Council the principal, proposed budget documents for fiscal year 2009-2010. They have been organized as per the goals and objectives you established earlier this year. Although not all of the issues you identified are resolved herein, contingencies are in place should opportunities be realized.

As in previous years, all of the forecasts have been conservatively drawn. When projections could not be definitively measured, they were constructed with a deliberate, pessimistic view.

Over the past years, the City has been fortunate to effect a number of significant projects in addition to providing the expected levels of traditional services. The proposed budgets build upon these successes and continue Council's strategy for balanced growth.

At the opening of this document, I also want to thank the City Department Administrators who contributed to this proposal and particularly acknowledge the Finance Director Denise White, the Assistant City Manager Jeff Mikorski; Executive Secretary Carol Allen; and the Finance Department Staff for their expertise and imagination. More so than any other though, I thank the individuals that comprise the City work force for their service to the people of Morgantown and for forming a dedicated, professional City Government.

Dan Boroff, City Manager

GENERAL CONSIDERATIONS

Best Small City in the Country; One of the Best Sport Cities in the Country; One of the Best Small Metro Areas for Business; Boom Town; 50 Smart Places to Live; One of Best Quality of Life Cities; Recession-Proof Economy; 25 Best Cities to Find a Job; and Lowest Unemployment Rate in the Country. These are recent headlines describing the City of Morgantown in the national press. It is an incredible array of acknowledgments that speak very well for the area. It also accurately reflects the good fortune of Morgantown to have a broad, balanced economic base with reinforcing components working in concert. The growth of West Virginia University; the rich investment in state of the art Health Services; the dynamic of the Private Sector (local businesspeople and entrepreneurs reinvesting in the community); skilled, dedicated Non-Profit Corporations providing a multitude of needed services; and progressive Governments all contribute to a unique set circumstances that have attracted national attention. None of this though can be taken for granted.

The most severe downturn in the national economy in recent history has an obvious influence on all of the above. The results are clearly being seen in local businesses dependent upon regional, national, and international markets. Major private sector investments dependent upon national financing have been postponed or terminated altogether. Financing for public sector investments has also been significantly slowed. Private individuals' retirement programs, personal savings, and other investments have also been greatly reduced. It is clearly a time for prudent considerations in managing all public, private, and personal finances, and it is this influence that guides the proposed budgets that are the body of this document.

With this presented, there are major initiatives continuing to develop that will influence the prosperity of the area. Municipal related projects include:

RIVER FRONT DEVELOPMENT: The current phase of this development remains on schedule. \$28,000,000 in economic development grants; tax increment financing; and private sector financing is in place. Occupancy of the new Event Center (with a Parking Garage) is expected in the spring of 2010. The special promotions, conferences, plays, concerts, musicals, exhibits, and other entertainments to be hosted by the facility will be an asset of regional value greatly adding to the City's economic base. To assure this return on investment, this issue is further addressed in the Capital Escrow Budget presented later in this document.

MORGANTOWN AIRPORT: After several years of preparation, this project is ready for execution to open 400 acres on the east side of the Airport. A 90 acre plateau has been prepared to house the new Airport High Technology/Light Industrial Business Park. \$6,700,000 has been designated for the new access road, utilities, general aviation hangars, and commercial hangars. Potentially an additional \$4,000,000 may also be available in national stimulus funds. Development of the \$22,000,000 National Guard Readiness Center has also been accelerated.

Construction of the road and utilities could start later this calendar year with construction of the Readiness Center possible in 2010.

DOWNTOWN MORGANTOWN: Over the past several years, an important City priority has been the continuing advancement of the City's Downtown. Toward this end, \$3,000,000 in Federal, State, Local, and Private funds have been invested in the Business Improvement District Streetscape Project. The next phase of the project is currently being designed with \$200,000 for construction committed and another \$500,000 in State grants being pursued. Complimenting this work is the ongoing restoration of the Metropolitan Theatre. This project has attracted \$5,000,000 in funding from a wide range of sources and the work continues today (this initiative is also addressed later in the Capital Escrow Account Budget). Taken together, these two projects coupled with Main Street programs and private sector activities, serve the Downtown well in continuing to be a colorful, vibrant element of the area's larger economy.

SUNNYSIDE: This past year, an important tool was put in place to assist in the redevelopment of the Sunnyside area. The Tax Improvement Financing District and Tax Improvement Financing Project established by Council well positions this project for future opportunities. National financing problems currently retard any immediate, substantial development, but as the economy improves, this project is prepared to move forward as well.

SPECIAL NOTES

Every annual City Budget is unique. From year to year, circumstances change, opportunities are realized or lost, and in some years there are telling influences over which the City has limited influence. This year is one of those years that has to contend with the latter point. To highlight the unique features of this year's proposed budgets, the following considerations are noted:

1. As described earlier, the national economy does influence the local one. Cities all across the Country are enacting harsh financial measures to contend with the situation. Although Morgantown does not have to consider measures as drastic as elsewhere, the national economy still has an important impact. In addition to national considerations though, City of Morgantown budget documents are also being greatly influenced by the growth and development of new businesses just outside of the City. Major shopping centers, residential developments, and strip centers that have been constructed outside of the City all compete with City businesses for limited, discretionary dollars in the local economy. This diffusion of funds erodes the City tax base that supports many of the core, public services that make a market possible in the first place. The point made here is that for the first time in recent history, the growth of the City tax base is projected to be almost non-existent—unlike previous years with growth rates of 7%, major revenue streams for next year are projected at near 0% (although growth of regular revenue is flat, the proposed General Fund is actually is \$1,273,000 less than this year principally because of the preceding year cash carry-over and decreased B & O Construction Tax in the new year);

unfortunately, growth rates for expenditures are not standing still at all—for example, just recently the City witnessed a 20% increase in its health insurance costs.

2. To help bridge these divergent, revenue expenditure growth rates, the proposed budget documents include the following measures: A: In the Capital Escrow Account, all current projects have been reviewed and in some instances alternate financing arranged, and in others it is recommended that projects be postponed (additional detail in the budget message); B: The City carefully segregates one time revenues from funding ongoing expenses (the proposed Budget observes this principle), but for the first time, the proposed budget does include ongoing Coal Severance funds and Health Fund surpluses to establish a 2.7% contingency line for the General Fund. Although many Cities routinely employ such funds for operating expenses, previous to this year, Morgantown exclusively has used such funds for one time capital improvements (the City should return to this practice as soon as improved economic conditions allow); and C: Although not reflected in the proposed budget documents, it is recommended that the City employ discretionary attrition in the workforce to mitigate revenue expense growth trends until improved economic circumstances are realized.

With the above points noted, the balance of this document presents the recommended budget documents for fiscal year 2009-2010.

CITY COUNCIL GOALS AND OTHER HIGHLIGHTS

What follows is a brief description of the proposed budget as per City Council's goals and an overview of significant, proposed features:

1. **Service Fee Increases and Tax Formulas:** There are no recommended increases in service fees or changes in tax formulas for the new, proposed budget. A new Downtown User Fee may be considered to fund new public services in the area, but the issue needs additional research and input from pertinent interests. Similarly, the Rental Housing Advisory Committee will be asked to review Code Enforcement service fees and Building Permit fees to fund enhanced services, but again, they are not included in the proposed budgets. The general principal observed is that given the national economy, businesses and individuals are probably and rightfully more focused on restoring their personal financial positions than paying additional fees and taxes..
2. **Continue the Street Paving Program:** Included in the Capital Escrow Account Budget is \$400,000 for the 2010 Street Paving Program. As in the past several years, other area governments will be invited to participate in a joint paving program and realize an economy scale benefitting all of the participants.
3. **Transportation:** Collectively \$534,500 is budgeted for transportation programs in the new fiscal year—includes unexpended funds from this year (Bus Subsidy \$291,500 ; Additional Bus Line \$65,000; MPO Contribution \$18,000; Traffic Calming \$75,000; Bike Lanes \$35,000; and Traffic Plan Support for the MPO \$50,000).
4. **Continue the Sidewalk Program:** \$23,000 is added to the \$37,000 remaining in this line item to finance the City's sidewalk program this coming construction season. The next section of the Falling Run project will be completed.
5. **Grant City Employees a Cost of Living Raise:** The proposed budget includes a 2% cost of living raise for City employees (includes the Library and BOPARC). Last year's consumer price index for the area was .001% (December to December), but given the volatility of the national economic indicators, this is probably not a valid number. If approved, this will be the seventeenth year in a row that such a raise has been granted. The cost of this action is \$182,000

6. **Continue the Capital Improvement Program:**

<u>DEPARTMENT</u>	<u>ITEMS</u>	<u>AMOUNT</u>
Police	Cruisers	\$150,000
	Radios, Computers	70,500
Public Works	Street Sweeper	150,000
	Equipment	5,000
City Hall	Repair	25,000
	Equipment	4,000
Engineering	Equipment	12,000
Planning	GIS	16,000
Information Technology	Computers, Servers, Phones	40,000
Fire	Equipment	10,000
Signs and Signals	Equipment	9,500
Equipment Maintenance	Equipment	5,000
TOTAL		\$497,000

Principal Capital Improvements planned for the next 4 years are as follows:

<u>Department</u>	<u>2010-2011</u>	<u>2011-2012</u>	<u>2012-2013</u>	<u>2013-2014</u>
Municipal Complex	\$500,000	\$500,000	\$500,000	\$500,000
Street Resurfacing	400,000	400,000	400,000	400,000
Police Cruisers	150,000	150,000	150,000	150,000
Fire Vehicle	450,000			
Sidewalks	100,000	100,000	100,000	100,000
Traffic Calming	50,000	50,000	50,000	50,000
Bike Lanes	50,000	50,000	50,000	50,000
BOPARC	350,000	350,000	350,000	350,000

Public Works Vehicles 150,000 150,000 150,000 150,000

7. **Support BOPARC:** A total of \$1,337,313 is recommended to support BOPARC operations and capital improvements in the new fiscal year (\$857,313 General Fund; \$180,000 Special Hotel Motel Tax contribution; and \$300,000 Capital Escrow Account). Recommended capital improvement projects are listed in Section 8
8. **Public Works Soil Reclamation Project:** Work continues at the Public Works Garage to mitigate a fuel tank leak that likely occurred in the 1980's. \$90,000 is budgeted for this State mandated project. Special Note: There is a possibility that the City may be reimbursed these funds by the State Legislature by virtue of a discontinued State insurance program that would have covered this expense.
9. **River Front Event Center:** As noted earlier, the Event Center currently being constructed will be a major anchor for continuing River Front development. It will be an economic engine attracting thousands of guests and visitors to the City for the next 30 years or more. To assure that it functions in the best fashion possible, \$520,000 is proposed to fund public infrastructure upgrades in the area. Special Note: B & O Construction Taxes generated by the project itself are designated to support this project.
10. **Metropolitan Theatre:** Just as the Event Center will advance the City's River Front, so will the Met continue to advance the Downtown. In the near future, there may be a significant opportunity to realize an additional revenue for the Theatre that may need to be supported with a local match. To assure that this opportunity is not lost, it is recommended that \$342,000 be added to the Met line item in the Capital Escrow Account Budget.
11. **Contributions to Other Agencies:** Contributions to the United Way, the MRTC, Celebration of America, MLK Day, the Community Trust, Arts and Culture, National Youth Sports Program, the Humane Society, Vision 20/20, Main Street, Special Youth Program, MAEP, Sunnyside Up, the Botanic Gardens, Social Justice, Mon Health, Boys and Girls Club, Inclusive Community, and the Bartlett House are all recommended to be funded in the new budget at the same rate as the current year. Contributions to agencies in this category total \$382,500.
12. **Capital Escrow Account Adjustments:** As noted in General Considerations, it is recommended that several Capital Escrow Account projects be adjusted. They are: reduce the Energy Audit cost to \$10,000 (\$70,000 balance will be financed in the Energy Conservation Bond); \$54,000 is reallocated from projects that have been closed; \$84,000 in Main Street Projects (Signs and Farmers's Market) are postponed for one year—matches are not in place; \$210,000 for the new Fire Station is reprogrammed (Station is totally funded with the Fire Revenue Bond); and a \$225,000 Escrow is closed for Housing Authority programs as per new financing arrangements. These adjustments total \$643,000.
13. **Municipal Workforce:** The City is fortunate that it has been able to support a talented, productive set of employees. Equally important is that over the past 13 years the City has been able to add 25 new positions with no increase in service fees or tax formulas—these new positions were exclusively funded through the growth of the City's economic base. As reported earlier though, there is no projected growth in the general revenues for the new fiscal year. Consequently, there are no recommended new positions. To the contrary, to help narrow revenue expenditure gaps, it is suggested that the City exercise discretionary attrition with vacancies that occur during the year. This practice should continue until general economic conditions improve.

REVENUES GENERAL CONSIDERATIONS

1. The unencumbered balance to start the new year is projected to be \$1,169,119 less than the current year. The principal reason for this is the flat, revenue growth rate reported earlier in this document. Traditionally, the cash carry over is used to fund the contingency account in the succeeding year and, along with B & O Construction taxes, assist with capital improvements.
2. Property tax assumptions for the new year are based on past levels of growth. Revenues for the new year are conservatively estimated to increase by 3 %. The actual expected assessment should be forwarded by the County Assessor's Office in early March.
3. B & O Construction taxes are forecasted to be \$1,725,000 (down \$675,000 from this year). Estimates are based upon known contracts. National financing situations are seriously degrading new projects. All of these one time revenues are proposed to be transferred to the Capital Escrow Account.
4. Liquor tax receipts have greatly varied over the past several years (differing as much as \$400,000). Part of this can be explained by the timing of payments, but the balance remains unexplained. The projection is based upon historical records rather than recent fluctuations.
5. Fire Service Fees are based upon actual charges with; a 2% delinquency factor.
6. Court Fines reported for the current year are down because of the extraordinary number of retirements in the Police Department this past year—replacements had to attend the Police Academy in Charleston and complete and in service training period. Revenues should rebound in the new fiscal year to \$700,000.
7. Interest earned on investments has been significantly reduced this year because of national monetary policies (earnings down from \$210,000 last year to \$80,000 this year and \$80,000 project for next year).
8. Remaining revenues are projected on the basis of recent, historic trends.

EXPENSES
GENERAL CONSIDERATIONS

1. Health Insurance rates are calculated at the current rates (125% of expected claims) and allow for an 8% increase in the second half of the new fiscal year. With this assumption, the City will expend \$3,159,318 on this fringe benefit next year.
2. All Liability Insurance costs are increased 3% for a total cost of \$252,627.
3. All employee retirement costs are funded at level required by State law. Special Note: The State in the near term may consider consolidating all Police and Fire Pension programs into one program for purposes of investment management (programs would retain their individual identities within the assembly). Accompanying this could be a requirement for larger contributions from employees; additional funds from the State; and a City obligation to fund whatever balance remains to make the funds actuarially sound on a 40 year basis. This could increase the City of Morgantown's cost by more than \$200,000 per year, but reform of some sort is very much needed.
4. Contributions to the Building Commission are the fire service fee revenues put in place to fund the new North Side Fire Station—\$328,719.
5. Workers Compensation rates remain unchanged. In recent years, the City has enjoyed low rates because of its attractive claims history and resulting merit rating. The current rate is .88 with 1.0 considered average
6. The General Fund Contingency is proposed to be \$596,358 which is 2.62% of the budget. It is suggested that if additional carry over funds are realized at the end of this fiscal year, the the first \$86,255 be used to increase this contingency to 3% of the budget. Special Note: The second priority for additional revenues should be fund for Public Works vehicles (stake bed truck, dump truck, plows/spreaders (\$114,0000).

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

DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	PROJECTED	PROPOSED
	2005-06	2006-07	2007-08	BUDGET 2008-09	BUDGET 2009-10
MAYOR	5,945	4,345	9,906	11,353	11,353
CITY COUNCIL	34,682	33,690	57,071	61,195	61,695
CITY MANAGER	387,664	441,315	429,796	433,785	462,975
FINANCE	513,948	550,546	589,196	638,933	641,606
CITY CLERK	118,902	126,613	129,074	132,790	137,969
MUNICIPAL COURT	197,489	210,995	217,113	234,673	243,142
CITY ATTORNEY	230,716	223,825	230,211	248,012	258,723
ENGINEERING	286,994	327,703	330,866	408,650	444,725
PERSONNEL	40,959	41,939	46,323	55,070	46,588
CODE ENFORCEMENT	464,247	543,582	665,251	791,213	842,733
PLANNING	163,274	164,430	178,007	201,639	224,331
ELECTIONS	0	15,044	0	20,000	0
INFORMATION TECHNOLOGY	0	0	103,204	114,952	132,459
CITY HALL & BUILDINGS	578,990	690,612	669,860	648,752	689,312
POLICE	4,420,307	4,731,602	5,140,448	5,409,050	5,572,757
FIRE	3,213,497	3,420,933	3,626,374	3,856,556	4,014,911
ANIMAL CONTROL	35,951	37,138	36,362	37,176	36,200
STREET	1,772,752	1,873,388	2,043,680	2,198,203	2,480,826
SIGNS AND SIGNALS	520,745	549,366	571,853	580,929	638,160
EQUIPMENT MAINTENANCE	494,046	497,525	600,691	609,486	619,836
CONTRIBUTIONS	334,737	377,549	382,550	374,745	374,745
OPERATING TRANSFERS	4,441,655	5,154,185	6,261,728	6,958,949	4,818,727
TOTAL EXPENDITURES	18,257,500	20,016,325	22,319,564	24,026,111	22,753,773

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

D E S C R I P T I O N	ACTUAL 2005-06	ACTUAL 2006-07	ACTUAL 2007-08	PROJECTED BUDGET 2008-09	PROPOSED BUDGET 2009-10
TAXES	14,431,103	16,800,128	18,873,214	17,608,508	16,960,353
LICENSES AND PERMITS	206,437	348,826	334,618	321,000	340,000
INTERGOVERNMENTAL	256,814	194,079	214,305	323,000	297,000
CHARGES FOR SERVICES	1,891,052	2,016,160	2,337,250	2,295,953	2,255,920
INTERFUND CHARGES	42,600	47,533	45,344	49,400	49,400
FINES AND FORFEITURES	699,939	725,495	697,443	670,000	700,000
MISCELLANEOUS	365,372	506,973	553,859	429,773	421,742
OTHER FINANCIAL SOURCES	0	0	8,000	12,000	582,000
BALANCE 7/1	1,313,322	949,139	1,572,008	2,316,477	1,147,358
TOTAL REVENUE	19,206,639	21,588,333	24,636,041	24,026,111	22,753,773

CAPITAL ESCROW EXPENSES

PROJECT	CURRENT	AMENDMENT	TOTAL
Comprehensive Plan	175,000		\$175,000
Energy Audit	80,000	-70,000	\$10,000
Disaster Plan	5,970		\$5,970
Paving 08	40,906	-22,000	\$18,906
Demolition Program	58,493		\$58,493
SGA Sidewalk	33,226	-33,226	\$0
City Hall Renovations	5,000		\$5,000
TV Cable	60,232	-15,000	\$45,232
Municipal Complex	2,100,000		\$2,100,000
Sidewalk Program	37,806	23,000	\$60,806
Wall St Lighting	13,562	-13,562	\$0
Police Computers	258,165		\$258,165
Code Enforcement Vehicles	3,798		\$3,798
Public Works Vehicles	155,100		\$155,100
Computer Software	45,608		\$45,608
Burroughs Project	87,937		\$87,937
Fire Pumper	337,552		\$337,552
Police Cruisers 09	3,000		\$3,000
Engineering Equipment	5,598		\$5,598
Neighborhood Beautification	51,514	25,000	\$76,514
Computer Finance	8,309		\$8,309
Public Works Cleanup	87,711	90,000	\$177,711
Armory Project	4,088		\$4,088
Clerk Records	5,000		\$5,000
Fire Station	210,000	-210,000	\$0
Court Video	11,000		\$11,000
Paving 09	400,000		\$400,000
Met Foundation	548,054	342,000	\$890,054
GIS Project	1,277		\$1,277
Land & Water Grant Match	52,820		\$52,820
Bid IV	50,000		\$50,000
Neighborhood Signs	27,287		\$27,287
MSM Farmers Market	30,000	-30,000	\$0
Downtown Plan	58,692		\$58,692
Traffic Calming	25,000	50,000	\$75,000
Way Finding	54,868	-54,868	\$0
Traffic Plan	50,000		\$50,000
Bike Lanes	35,000		\$35,000
WV Theater	1,030,000		\$1,030,000
High Street Project	107,334		\$107,334
MPO Contribution	4,832		\$4,832
Mon Health	16,000	16,000	\$32,000
UMTA Match	8,125		\$8,125

Other Contributions	1,750		\$1,750
Main Street	10,000	40,000	\$50,000
Implement Downtown Plan	30,191	31,000	\$61,191
Fire Dept Grant	75,102		\$75,102
Historic Landmarks	20,174		\$20,174
Special Youth Program	11,000	11,000	\$22,000
MRTC	54,416		\$54,416
Botanic Gardens	20,000	10,000	\$30,000
Social Justice	1,000	1,000	\$2,000
BOE Project	81,825		\$81,825
VFW Project	8,400	-8,400	\$0
Inclusive Community	1,460	5,000	\$6,460
OPEB Fund	250,000		\$250,000
Hazardous Waste	5,000		\$5,000
Boys & Girls Club	5,308	5,000	\$10,308
Morgantown Housing	225,000	-225,000	\$0
Contingency	140,163	-140,163	\$0
Vision 20/20			30,000
City Hall Renovations			25,000
United Way			2,000
MRTC Maintenance			20,000
MLK Day			2,000
BOPARC Capital Improvement			300,000
Paving '10			400,000
Mountain Line Project			65,000
Sunnyside Up			100,000
Community Trust			11,000
Arts & Culture			55,000
Celebrate America			2,000
MAEP			17,000
Bartlett House			15,000
Humane Society			4,500
Police Cruisers '10			150,000
Event Center			520,000
Street Sweeper			150,000
NYSP			5,000
MRTC Fundraiser			2,000
Mon River Litter			2,500
Bike Parking			12,000
Contingency			15,219
TOTAL	7,324,653	(173,219)	9,056,653

Available	\$7,324,653
WVU Dock Lease	10,000
Transfer 2010 GF	1,725,000
	\$ 9,059,653

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

D E S C R I P T I O N	ACTUAL 2005-06	ACTUAL 2006-07	ACTUAL 2007-08	PROJECTED BUDGET 2008-09	PROPOSED BUDGET 2009-10
UNENCUMBERED BALANCE 7/1	1,313,322	949,139	1,572,008	2,316,477	1,147,358
TAXES:					
Property Taxes	2,540,861	2,530,456	2,876,070	2,911,508	2,998,853
Prior Year Taxes	122,562	145,033	379,592	150,000	145,000
Supplemental Taxes	19,923	26,337	28,114	20,000	20,000
Tax Interest & Penalties	27,543	31,664	30,427	30,000	30,000
Gas & Oil Severance Tax	25,585	24,842	26,690	25,000	25,000
Electric Utility Tax	269,984	274,356	289,029	280,000	280,000
Gas Utility Tax	307,647	362,899	310,396	310,000	310,000
MUB Utility Tax	76,157	77,123	76,968	75,000	75,000
Telephone Utility Tax	211,337	199,477	202,208	200,000	200,000
Motor Carriers Tax	24,727	42,790	39,500	35,000	35,000
B & O Taxes	8,498,189	9,306,534	9,730,740	9,600,000	9,625,000
B & O - Construction	836,006	2,347,723	3,023,907	2,400,000	1,725,000
Liquor Taxes	382,164	266,853	677,585	400,000	320,000
Animal Taxes	4,609	4,747	4,652	4,500	4,500
Hotel/Motel Taxes	668,479	725,608	735,253	720,000	720,000
Amusement Taxes	4,432	6,108	4,209	4,000	4,000
Video Lottery Tax	127,640	137,864	134,545	135,000	135,000
Cable TV Taxes	270,408	281,197	290,995	290,000	290,000
IRP Trucks Fee	12,850	8,517	8,095	8,500	8,000
Gaming Income	0	0	4,239	10,000	10,000
TOTAL TAXES	14,431,103	16,800,128	18,873,214	17,608,508	16,960,353
LICENSES AND PERMITS:					
Business Licenses	60,228	69,069	53,778	60,000	60,000
Contractors Registration	67,880	84,875	94,515	80,000	80,000
Building Permits	61,806	167,390	176,658	160,000	160,000
Sign Permits	953	1,088	1,325	500	500
Excavation Permits	8,446	19,773	2,071	7,500	7,500
Miscellaneous Permits	7,124	6,631	6,271	7,000	7,000
Franchise Agreements	0	0	0	6,000	25,000
TOTAL LICENSES AND PERMITS	206,437	348,826	334,618	321,000	340,000
INTERGOVERNMENTAL:					
Grant - Police Personnel	142,942	104,976	154,681	154,000	207,000
Grant - Police Equip.	6,375	9,632	6,334	44,000	0
Grant - Fire Dept. FEMA	30,822	5,922	1,000	0	
Grant -TSA	76,675	73,549	52,290	90,000	50,000
Grants-Other State Grants	0	0	0	35,000	40,000
TOTAL INTERGOVERNMENTAL	256,814	194,079	214,305	323,000	297,000
CHARGE FOR SERVICES:					

Electrical Inspection	8,329	20,706	14,591	15,000	15,000
Housing Inspection	39,520	50,500	59,955	60,000	60,000
Animal Control Fees	0	0	0	100	100
Site Plan Review Fees	8,829	13,895	7,174	6,000	6,000
Fire Fee-Residential	791,140	832,470	982,138	973,862	977,333
Fire Fee-Commercial	478,140	497,286	539,263	547,973	505,000
Fire Fee-Tax Exempt	617,374	654,682	794,613	757,534	761,987
Fire Fee Penalty	8,217	9,264	12,120	8,484	8,000
Discounts on Fire Fees	-63,217	-65,383	-75,284	-75,500	-80,000
False Alarm Fees	2,720	2,740	2,680	2,500	2,500
TOTAL CHARGES FOR SERVICES	1,891,052	2,016,160	2,337,250	2,295,953	2,255,920
INTERFUND CHARGES:					
Admin-Parking	14,400	14,400	14,400	14,400	14,400
Admin-Airport	10,000	10,000	0	10,000	10,000
Gas & Fuel Charges	18,200	23,133	30,944	25,000	25,000
TOTAL INTERFUND CHARGES	42,600	47,533	45,344	49,400	49,400
FINES AND FORFEITURES:					
Court Fines	699,939	725,495	697,443	670,000	700,000
TOTAL FINES AND FORFEITURES	699,939	725,495	697,443	670,000	700,000
MISCELLANEOUS:					
Earned Interest	73,525	227,554	210,603	80,000	80,000
Rental Income	10,638	11,097	11,476	19,535	9,535
Mon. Co.Fuel Reimb.	173,508	144,941	208,757	200,000	200,000
Sale of Fixed Assets	30	4,612	0	2,500	2,500
Sale of Materials	0	0	10	2,500	2,500
Insurance Claims	4,466	715	5,004	5,000	5,000
Suit Fees	0	0	0	2,000	2,000
Accident Reports	11,309	10,741	10,196	10,000	10,000
Public Works - Misc.	51,602	54,820	53,859	56,138	59,107
Returned Checks	115	75	100	100	100
Miscellaneous	9,921	9,136	8,555	19,000	10,000
Landmarks Commission	60	0	0	0	0
Police - Misc.	29,036	43,034	41,492	32,000	40,000
Fire Dept. Misc.	1,162	248	3,807	1,000	1,000
TOTAL MISCELLANEOUS	365,372	506,973	553,859	429,773	421,742
OTHER FINANCIAL SOURCES:					
Cont. Other Enties	0	0	8,000	12,000	12,000
Coal Severance Transfers	0	0	0	0	170,000
Life and Health Transfers	0	0	0	0	400,000
TOTAL OTHER FIN. SOURCES	0	0	8,000	12,000	582,000
TOTAL REVENUE	19,206,639	21,588,333	24,636,041	24,026,111	22,753,773

**CITY OF MORGANTOWN
GENERAL FUND
DETAIL OF EXPENDITURES**

DEPT 409 MAYOR

D E S C R I P T I O N	ACTUAL 2005-06	ACTUAL 2006-07	ACTUAL 2007-08	PROJECTED BUDGET 2008-09	PROPOSED BUDGET 2009-10
PERSONNEL SERVICES:					
Elected Official Salary	3,600	3,600	8,400	8,400	8,400
Social Security	233	223	521	521	521
Medicare	52	52	122	122	122
TOTAL PERSONNEL SERVICES	3,885	3,875	9,043	9,043	9,043
CONTRACTED SERVICES					
Travel & Training	1,276	200	281	1,800	1,800
Postage	502	0	0	0	0
Worker's Compensation	98	94	169	269	269
Property & Liability Insurance	184	176	413	241	241
TOTAL CONTRACTED SERVICES	2,060	470	863	2,310	2,310
TOTAL MAYOR	5,945	4,345	9,906	11,353	11,353

**CITY OF MORGANTOWN
GENERAL FUND
DETAIL OF EXPENDITURES**

DEPT 410 CITY COUNCIL

D E S C R I P T I O N	ACTUAL 2005-06	ACTUAL 2006-07	ACTUAL 2007-08	PROJECTED BUDGET 2008-09	PROPOSED BUDGET 2009-10
PERSONNEL SERVICES:					
Council Salaries	17,250	17,000	34,750	36,000	36,000
Social Security	1,070	1,054	2,155	2,232	2,232
Medicare	250	246	505	522	522
TOTAL PERSONNEL SERVICES	18,570	18,300	37,410	38,754	38,754
CONTRACTED SERVICES					
Travel and Training	7,406	6,209	9,689	10,000	10,000
Postage	4	53	5	300	300
Dues & Subscriptions	6,416	6,735	7,356	6,500	7,000
Worker's Compensation	468	436	723	1,152	1,152
Property & Liability Insurance	801	1,043	1,300	1,489	1,489
TOTAL CONTRACTED SERVICES	15,095	14,476	19,073	19,441	19,941
COMMODITIES					
Civic Promotions	1,017	544	588	2,500	2,500
Operating Supplies	0	370	0	500	500
TOTAL COMMODITIES	1,017	914	588	3,000	3,000
TOTAL CITY COUNCIL	34,682	33,690	57,071	61,195	61,695

**CITY OF MORGANTOWN
GENERAL FUND
DETAIL OF EXPENDITURES**

DEPT 412 CITY MANAGER

D E S C R I P T I O N	ACTUAL 2005-06	ACTUAL 2006-07	ACTUAL 2007-08	PROJECTED BUDGET 2008-09	PROPOSED BUDGET 2009-10
PERSONNEL SERVICES:					
Salaries and Wages	235,325	270,056	273,589	276,284	293,364
Social Security	13,884	15,879	16,016	17,161	18,220
Group Health and Life	43,595	56,071	53,915	56,763	62,872
Employees Retirement	16,762	20,222	22,720	23,178	24,646
ICMA	6,341	6,575	6,832	7,093	7,229
Medicare	3,478	3,986	4,047	4,014	4,262
Overtime	437	625	405	500	500
TOTAL PERSONNEL SERVICES	319,822	373,414	377,524	384,993	411,093
CONTRACTED SERVICES					
Telephone	4,114	3,190	7,482	3,000	6,000
Printing and Copying	2,600	2,590	160	4,500	3,500
Travel and Training	4,221	5,336	2,487	4,500	4,500
Equipment Maintenance	0	0	603	500	500
Postage	2,665	3,072	2,770	5,000	4,000
Adv/Legal Publications	1,212	774	432	1,000	1,000
Dues and Subscriptions	2,478	2,735	2,764	2,000	3,000
Professional Services	9,072	12,777	2,790	7,000	7,000
Workers Compensation	6,415	6,638	1,078	1,838	1,843
Property & Liability Insurance	2,209	2,366	2,455	2,829	2,914
Contracted Services	14,154	15,055	25,692	9,000	9,000
TOTAL CONTRACTED SERVICES	49,140	54,533	48,713	41,167	43,257
COMMODITIES:					
Office Supplies	2,634	5,145	1,583	2,500	2,500
Computer Supplies	886	1,136	1,314	2,500	2,500
Operating Supplies	596	75	59	625	625
Vehicle Supplies	0	0	603	0	1,000
TOTAL COMMODITIES	4,116	6,356	3,559	5,625	6,625
CAPITAL OUTLAY:					
Equipment	14,586	7,012	0	2,000	2,000
TOTAL CAPITAL OUTLAY	14,586	7,012	0	2,000	2,000
TOTAL CITY MANAGER	387,664	441,315	429,796	433,785	462,975

**CITY OF MORGANTOWN
GENERAL FUND
DETAIL OF EXPENDITURES**

DEPT 438 INFORMATION TECHNO

D E S C R I P T I O N	ACTUAL 2005-06	ACTUAL 2006-07	ACTUAL 2007-08	PROJECTED BUDGET 2008-09	PROPOSED BUDGET 2009-10
PERSONNEL SERVICES:					
Salaries and Wages	0	0	32,250	37,741	38,582
Social Security	0	0	2,167	2,337	2,384
Health and Life Insurance	0	0	13,839	14,191	15,718
Employees Retirement	0	0	2,679	3,241	3,307
Medicare	0	0	482	547	558
Overtime	0	0	1,572	0	0
TOTAL PERSONNEL SERVICES	0	0	52,989	58,057	60,549
CONTRACTED SERVICES:					
Telephone	0	0	388	500	500
Travel and Training	0	0	360	500	500
Equipment Maintenance	0	0	1,756	0	0
Professional Services	0	0	3,492	10,000	10,000
Worker's Compensation	0	0	60	98	104
Property & Liability Insurance	0	0	437	297	306
Contracted Services	0	0	4,811	5,000	20,000
TOTAL CONTRACTED SERVICES	0	0	11,304	16,395	31,410
COMMODITIES:					
Office Supplies	0	0	1,646	250	250
Computer Supplies	0	0	340	250	250
TOTAL COMMODITIES	0	0	1,986	500	500
CAPITAL OUTLAY:					
Equipment			36,925	40,000	40,000
TOTAL CAPITAL OUTLAY	0	0	36,925	40,000	40,000
TOTAL INFORMATION TECH	0	0	103,204	114,952	132,459

**CITY OF MORGANTOWN
GENERAL FUND
DETAIL OF EXPENDITURES**

DEPT 414 FINANCE

D E S C R I P T I O N	ACTUAL 2005-06	ACTUAL 2006-07	ACTUAL 2007-08	PROJECTED BUDGET 2008-09	PROPOSED BUDGET 2009-10
PERSONNEL SERVICES:					
Salaries and Wages	262,241	277,653	302,682	323,014	301,835
Social Security	15,992	16,945	18,493	20,089	18,776
Health and Life Insurance	76,292	85,808	90,039	98,598	94,308
Employees Retirement	19,316	21,395	25,830	26,168	24,300
Medicare	3,740	3,963	4,325	4,699	4,392
Overtime	167	0	204	1,000	1,000
TOTAL PERSONNEL SERVICES	377,748	405,764	441,573	473,568	444,611
CONTRACTED SERVICES:					
Telephone	8,865	3,222	4,153	3,500	3,500
Printing & Copying	197	0	0	0	0
Travel and Training	8,822	7,868	3,865	8,000	8,000
Equipment Maintenance	32,052	29,870	30,975	32,000	32,000
Postage	16,888	30,237	19,623	20,000	20,000
Equipment Rental	0	4,848	4,848	4,850	4,850
Adv/Legal Publications	5,678	6,549	5,557	6,000	6,000
Dues and Subscriptions	958	1,773	1,712	1,500	1,500
Professional Services	2,553	677	1,431	6,000	3,000
Audit Expenditures	6,560	6,360	5,500	28,000	10,000
Worker's Compensation	7,130	6,906	380	840	815
Property & Liability Insurance	3,841	4,299	4,851	5,175	5,330
Court Costs and Claims	0	12	0	500	500
Credit Card Fees	14,358	17,547	31,800	30,000	20,000
Contracted Services	1,035	1,357	17,346	2,500	65,000
TOTAL CONTRACTED SERVICES	108,937	121,525	132,041	148,865	180,495
COMMODITIES:					
Office Supplies	12,314	13,508	13,547	10,000	10,000
Computer Supplies	1,925	3,050	330	4,000	4,000
TOTAL COMMODITIES	14,239	16,558	13,877	14,000	14,000
CAPITAL OUTLAY:					
Equipment	13,024	6,699	1,705	2,500	2,500
TOTAL CAPITAL OUTLAY	13,024	6,699	1,705	2,500	2,500
TOTAL FINANCE DEPARTMENT	513,948	550,546	589,196	638,933	641,606

**CITY OF MORGANTOWN
GENERAL FUND
DETAIL OF EXPENDITURES**

DEPT 415 CITY CLERK

D E S C R I P T I O N	ACTUAL 2005-06	ACTUAL 2006-07	ACTUAL 2007-08	PROJECTED BUDGET 2008-09	PROPOSED BUDGET 2009-10
PERSONNEL SERVICES:					
Salaries and Wages	65,367	67,686	70,127	74,393	75,640
Social Security	4,042	4,192	4,344	4,675	4,752
Health and Life Insurance	10,899	12,258	13,479	14,191	15,718
Employees Retirement	4,852	5,263	6,040	6,484	6,591
Medicare	945	980	1,016	1,094	1,112
Overtime	0	102	122	1,000	1,000
TOTAL PERSONNEL SERVICES	86,105	90,481	95,128	101,837	104,813
CONTRACTED SERVICES:					
Telephone	2,071	1,759	2,174	2,000	2,000
Printing & Copying	0	0	0	200	200
Travel and Training	1,137	520	25	1,800	1,800
Equipment Maintenance	0	0	74	1,000	1,000
Postage	2,139	1,715	473	1,550	1,550
Adv/Legal Publications	1,809	2,312	1,414	1,400	1,400
Dues and Subscriptions	593	260	387	295	295
Professional Services	3,780	10,519	4,172	3,836	6,000
Worker's Compensation	1,779	1,730	116	194	204
Property & Liability Insurance	708	778	901	958	987
Contracted Services	724	957	1,367	2,220	2,220
Civil Service	15,275	12,478	20,065	12,000	12,000
TOTAL CONTRACTED SERVICES	30,015	33,028	31,168	27,453	29,656
COMMODITIES:					
Office Supplies	2,090	3,104	2,778	2,000	2,000
TOTAL COMMODITIES	2,090	3,104	2,778	2,000	2,000
CAPITAL OUTLAY:					
Equipment	692	0	0	1,500	1,500
TOTAL CAPITAL OUTLAY	692	0	0	1,500	1,500
TOTAL CITY CLERK	118,902	126,613	129,074	132,790	137,969

**CITY OF MORGANTOWN
GENERAL FUND
DETAIL OF EXPENDITURES**

DEPT 416 MUNICIPAL COURT

D E S C R I P T I O N	ACTUAL 2005-06	ACTUAL 2006-07	ACTUAL 2007-08	PROJECTED BUDGET 2008-09	PROPOSED BUDGET 2009-10
PERSONNEL SERVICES:					
Salaries and Wages	109,903	114,419	121,040	126,076	129,867
Social Security	6,752	7,036	7,414	7,879	8,114
Health and Life Insurance	43,595	49,033	53,915	56,763	62,872
Employees Retirement	7,266	7,929	9,181	9,555	9,766
Medicare	1,579	1,645	1,734	1,843	1,898
Overtime	1,051	1,145	698	1,000	1,000
TOTAL PERSONNEL SERVICES	170,146	181,207	193,982	203,116	213,517
CONTRACTED SERVICES:					
Telephone	3,211	1,749	2,061	1,800	1,800
Travel and Training	305	862	99	1,000	1,000
Equipment Maintenance	2,778	4,065	4,475	4,500	4,500
Postage	7,283	4,881	3,800	7,000	5,000
Worker's Compensation	3,030	2,832	195	328	338
Property & Liability Insurance	1,411	1,547	1,870	1,929	1,987
Contracted Services	1,381	6,943	3,194	6,000	6,000
Bank Charges	3,846	4,037	4,161	4,000	4,000
TOTAL CONTRACTED SERVICES	23,245	26,916	19,855	26,557	24,625
COMMODITIES:					
Office Supplies	4,098	2,472	3,276	4,000	4,000
TOTAL COMMODITIES	4,098	2,472	3,276	4,000	4,000
CAPITAL OUTLAY:					
Equipment	0	400	0	1,000	1,000
TOTAL CAPITAL OUTLAY	0	400	0	1,000	1,000
TOTAL MUNICIPAL COURT	197,489	210,995	217,113	234,673	243,142

**CITY OF MORGANTOWN
GENERAL FUND
DETAIL OF EXPENDITURES**

DEPT 417 CITY ATTORNEY

D E S C R I P T I O N	ACTUAL 2005-06	ACTUAL 2006-07	ACTUAL 2007-08	PROJECTED BUDGET 2008-09	PROPOSED BUDGET 2009-10
PERSONNEL SERVICES:					
Salaries and Wages	139,567	145,116	151,700	157,045	161,700
Social Security	8,619	8,962	9,369	9,737	10,026
Health and Life Insurance	27,247	30,646	33,697	35,477	39,295
Employees Retirement	10,359	11,265	13,043	13,506	13,907
Medicare	2,016	2,096	2,191	2,278	2,345
TOTAL PERSONNEL SERVICES	187,808	198,085	210,000	218,043	227,273
CONTRACTED SERVICES:					
Telephone	2,960	1,294	1,925	1,400	2,000
Travel	936	417	685	1,200	2,000
Office Equipment Maint.	0	0	0	500	500
Postage	293	228	342	300	300
Advertising	373	0	0	0	0
Dues and Subscriptions	11,139	11,289	11,466	12,000	12,000
Professional Services	21,761	7,028	3,001	10,000	10,000
Worker's Compensation	3,798	3,375	270	448	480
Property & Liability Insurance	1,090	1,306	1,449	1,621	1,670
Court Costs	27	30	145	500	500
TOTAL CONTRACTED SERVICES	42,377	24,967	19,283	27,969	29,450
COMMODITIES:					
Office Supplies	342	494	810	500	500
TOTAL COMMODITIES	342	494	810	500	500
CAPITAL OUTLAY/EQUIPMENT					
Equipment	189	279	118	1,500	1,500
TOTAL CAPITAL OUTLAY	189	279	118	1,500	1,500
TOTAL CITY ATTORNEY	230,716	223,825	230,211	248,012	258,723

**CITY OF MORGANTOWN
GENERAL FUND
DETAIL OF EXPENDITURES**

DEPT 420 ENGINEERING

D E S C R I P T I O N	ACTUAL 2005-06	ACTUAL 2006-07	ACTUAL 2007-08	PROJECTED BUDGET 2008-09	PROPOSED BUDGET 2009-10
PERSONNEL SERVICES:					
Salaries and Wages	160,772	166,928	174,489	228,432	249,003
Social Security	9,927	10,571	11,286	14,225	15,501
Health and Life Insurance	38,941	49,033	53,915	70,953	78,590
Employees Retirement	11,624	12,468	14,823	18,876	20,645
Medicare	2,322	2,472	2,639	3,327	3,626
Overtime	1,997	2,046	5,039	1,000	1,000
TOTAL PERSONNEL SERVICES	225,583	243,518	262,191	336,813	368,365
CONTRACTED SERVICES:					
Telephone	7,064	4,623	6,141	5,000	6,000
Printing and Copying	132	0	145	550	550
Travel and Training	2,295	5,165	5,662	8,000	8,000
Equipment Maintenance	2,253	1,063	692	3,500	1,500
Vehicle Maintenance	1,492	2,570	902	2,000	2,000
Postage	389	457	489	450	450
Adv/Legal Publications	195	743	518	300	300
Dues and Subscriptions	421	850	598	700	1,000
Professional Services	12,416	18,122	8,245	9,000	9,000
Environmental Services	12,272	23,562	16,093	14,000	14,000
Worker's Compensation	4,421	4,326	2,864	6,200	6,314
Property & Liability Insurance	2,842	2,992	8,833	3,637	3,746
Contracted Services	1,985	2,038	2,411	1,500	1,500
TOTAL CONTRACTED SERVICES	48,177	66,511	53,593	54,837	54,360
COMMODITIES:					
Office Supplies	3,980	3,520	2,277	3,500	5,000
Vehicle Supplies	4,311	4,981	5,928	4,000	5,000
TOTAL COMMODITIES	8,291	8,501	8,205	7,500	10,000
CAPITAL OUTLAY:					
Equipment	4,943	9,173	6,877	9,500	12,000
TOTAL CAPITAL OUTLAY	4,943	9,173	6,877	9,500	12,000
TOTAL ENGINEERING	286,994	327,703	330,866	408,650	444,725

**CITY OF MORGANTOWN
GENERAL FUND
DETAIL OF EXPENDITURES**

DEPT 422 PERSONNEL

D E S C R I P T I O N	ACTUAL 2005-06	ACTUAL 2006-07	ACTUAL 2007-08	PROJECTED BUDGET 2008-09	PROPOSED BUDGET 2009-10
PERSONNEL SERVICES:					
Salaries and Wages	13,982	14,606	15,270	15,735	16,926
Social Security	867	905	947	976	1,050
Health and Life Insurance	5,450	6,129	6,739	7,096	7,859
Employees Retirement	1,038	1,134	1,313	1,354	1,456
Medicare	203	212	221	229	245
TOTAL PERSONNEL SERVICES	21,540	22,986	24,490	25,390	27,536
CONTRACTED SERVICES:					
Telephone	1,575	523	715	700	700
Printing and Copying	62	139	119	500	500
Travel and Training	0	0	0	700	700
Equipment Maintenance	0	120	0	400	400
Postage	358	336	723	500	500
Advertising	924	1,623	2,778	2,900	2,900
Employee Assist.	274	2,119	1,807	3,000	3,000
Wellness Program	4,289	4,279	7,310	8,000	5,000
Dues and Subscription	545	552	500	500	500
Professional Services	9,187	5,965	5,820	6,820	1,000
Worker's Compensation	381	733	26	43	46
Property & Liability Insurance	219	271	298	297	306
Recruitment Costs	891	1,470	1,168	3,600	1,500
TOTAL CONTRACTED SERVICES	18,705	18,130	21,264	27,960	17,052
COMMODITIES:					
Civic Promotions	250	350	0	520	500
Office Supplies	464	473	569	700	1,000
TOTAL COMMODITIES	714	823	569	1,220	1,500
CAPITAL OUTLAY:					
Equipment	0	0	0	500	500
TOTAL CAPITAL OUTLAY	0	0	0	500	500
TOTAL PERSONNEL	40,959	41,939	46,323	55,070	46,588

**CITY OF MORGANTOWN
GENERAL FUND
DETAIL OF EXPENDITURES**

DEPT 436 CODE ENFORCEMENT

D E S C R I P T I O N	ACTUAL 2005-06	ACTUAL 2006-07	ACTUAL 2007-08	PROJECTED BUDGET 2008-09	PROPOSED BUDGET 2009-10
PERSONNEL SERVICES:					
Salaries and Wages	269,525	307,380	350,413	423,048	447,576
Social Security	16,874	19,983	23,000	27,159	28,060
Health and Life Insurance	82,536	101,943	133,884	184,478	204,334
Employees Retirement	18,746	23,476	30,861	35,300	36,925
Medicare	3,946	4,673	5,379	6,352	6,563
Overtime	6,041	9,706	13,947	5,000	5,000
TOTAL PERSONNEL SERVICES	397,668	467,161	557,484	681,337	728,458
CONTRACTED SERVICES:					
Telephone	8,760	8,130	12,990	8,500	10,000
Printing and Copying	1,011	147	785	1,500	500
Printing & Copying - Public Informat	0	0	2,355	3,568	4,111
Travel and Training	3,934	11,468	6,911	14,270	16,444
Equipment Maintenance	0	0	0	500	500
Vehicle Maintenance	6,271	7,934	5,795	8,000	8,000
Postage	2,961	3,238	4,966	4,000	4,000
Dues and Subscriptions	757	1,967	1,684	2,850	2,850
Professional Services	0	0	9,361	5,000	3,000
Workers Compensation	7,518	7,992	5,669	12,178	13,351
Property & Liability Insurance	7,107	6,626	13,957	13,620	14,029
Unemployment comp.	500	0	0	0	0
Contracted Services	2,757	3,124	5,995	3,000	3,000
TOTAL CONTRACTED SERVICES	41,576	50,626	70,468	76,986	79,785
COMMODITIES:					
Small Tools/Equipment	0	0	234	0	600
Office Supplies	6,387	8,099	12,815	8,800	8,800
Emergency Clothing	0	0	0	250	250
Vehicle Supplies	11,140	10,849	13,223	12,840	12,840
Uniform Rental	4,065	5,097	8,197	9,000	9,000
TOTAL COMMODITIES	21,592	24,045	34,469	30,890	31,490
CAPITAL OUTLAY:					
Equipment	3,411	1,750	2,830	2,000	3,000
TOTAL CAPITAL OUTLAY	3,411	1,750	2,830	2,000	3,000
TOTAL CODE ENFORCEMENT	464,247	543,582	665,251	791,213	842,733

**CITY OF MORGANTOWN
GENERAL FUND
DETAIL OF EXPENDITURES**

DEPT 437 PLANNING

D E S C R I P T I O N	ACTUAL 2005-06	ACTUAL 2006-07	ACTUAL 2007-08	PROJECTED BUDGET 2008-09	PROPOSED BUDGET 2009-10
PERSONNEL SERVICES:					
Salaries and Wages	101,635	105,968	116,921	122,190	133,808
Social Security	6,191	6,458	7,163	7,576	8,297
Health and Life Insurance	21,798	24,517	26,957	28,381	31,436
Employees Retirement	7,197	7,999	9,033	10,509	11,508
Medicare	1,448	1,510	1,675	1,772	1,941
TOTAL PERSONNEL SERVICES	138,269	146,452	161,749	170,428	186,990
CONTRACTED SERVICES:					
Telephone	3,134	1,238	3,988	1,500	3,400
Printing and Copying	249	60	0	300	500
Travel and Training	3,832	3,797	657	4,500	3,000
Vehicle Maintenance	0	0	0	0	1,000
Postage	1,134	1,727	1,367	1,750	1,750
Advertising	1,308	1,133	1,757	1,500	1,500
Dues and Subscriptions	784	692	953	1,200	1,200
Worker's Compensation	2,763	2,647	182	318	362
Property & Liability Insurance	826	1,037	1,559	1,193	1,229
Contracted Services	6,146	3,102	1,727	1,500	2,500
TOTAL CONTRACTED SERVICES	20,176	15,433	12,190	13,761	16,441
COMMODITIES:					
Office Supplies	2,205	2,085	2,776	2,000	2,500
Vehicle Supplies	78	460	298	450	1,400
Computer Supplies	500	0	994	1,000	1,000
TOTAL COMMODITIES	2,783	2,545	4,068	3,450	4,900
CAPITAL OUTLAY:					
Equipment	2,046	0	0	14,000	16,000
TOTAL CAPITAL OUTLAY	2,046	0	0	14,000	16,000
TOTAL PLANNING & ZONING	163,274	164,430	178,007	201,639	224,331

**CITY OF MORGANTOWN
GENERAL FUND
DETAIL OF EXPENDITURES**

DEPT 438 ELECTIONS

D E S C R I P T I O N	ACTUAL 2005-06	ACTUAL 2006-07	ACTUAL 2007-08	PROJECTED BUDGET 2008-09	PROPOSED BUDGET 2009-10
CONTRACTED SERVICES:					
Contracted Services	0	15,024	0	20,000	0
TOTAL CONTRACTED SERVICES	0	15,024	0	20,000	0
COMMODITIES:					
Office Supplies	0	20	0		
TOTAL COMMODITIES	0	20	0	0	0
TOTAL ELECTION COSTS	0	15,044	0	20,000	0

**CITY OF MORGANTOWN
GENERAL FUND
DETAIL OF EXPENDITURES**

DEPT 440 CITY HALL

D E S C R I P T I O N	ACTUAL 2005-06	ACTUAL 2006-07	ACTUAL 2007-08	PROJECTED BUDGET 2008-09	PROPOSED BUDGET 2009-10
PERSONNEL SERVICES:					
Salaries and Wages	96,078	114,324	110,657	124,099	125,138
Social Security	5,929	7,071	6,825	7,788	7,852
Health and Life Insurance	43,595	49,033	53,915	56,763	62,872
Employees Retirement	7,212	8,980	9,577	10,802	10,891
Medicare	1,387	1,654	1,596	1,822	1,837
Overtime	1,071	1,350	724	1,500	1,500
TOTAL PERSONNEL SERVICES	155,272	182,412	183,294	202,774	210,090
CONTRACTED SERVICES:					
Telephone	0	2,822	3,406	2,200	4,000
Utilities/Electric	90,204	59,076	82,919	103,000	103,000
Utilities/Gas	118,405	157,740	86,113	120,000	120,000
Utilities/Water	36,428	161,720	177,710	96,050	142,000
Utilities/Storm Sewer	7,034	6,365	5,716	7,655	7,655
Building & Grounds Maintenance	47,089	58,588	47,847	40,000	40,000
Equipment Maintenance	1,001	3,455	4,839	5,000	5,000
Postage	75	365	0	250	250
Building Rental	1,487	1,166	0	1,900	1,900
Equipment Rental	0	273	0	1,000	1,000
Workers Compensation	2,781	2,903	2,295	3,881	3,774
Property & Liability Insurance	33,167	16,566	20,034	20,026	20,627
Contracted Services	3,786	5,266	8,433	4,000	4,000
Bank Charges	0	0	0	15	15
TOTAL CONTRACTED SERVICES	341,457	476,305	439,312	404,977	453,221
COMMODITIES:					
Office Supplies	3,371	1,270	651	1,700	1,700
Janitorial Supplies	13,203	15,683	18,019	15,000	15,000
Uniform Rental	7,306	7,979	7,303	5,301	5,301
TOTAL COMMODITIES	23,880	24,932	25,973	22,001	22,001
CAPITAL OUTLAY:					
Building Improvements	58,381	0	18,499	15,000	0
Equipment	0	6,963	2,782	4,000	4,000
TOTAL CAPITAL OUTLAY	58,381	6,963	21,281	19,000	4,000
TOTAL CITY HALL	578,990	690,612	669,860	648,752	689,312

**CITY OF MORGANTOWN
GENERAL FUND
DETAIL OF EXPENDITURES**

DEPT 700 POLICE

D E S C R I P T I O N	ACTUAL 2005-06	ACTUAL 2006-07	ACTUAL 2007-08	PROJECTED BUDGET 2008-09	PROPOSED BUDGET 2009-10
PERSONNEL SERVICES:					
Salaries and Wages	2,344,406	2,485,269	2,636,004	2,805,994	2,829,628
Social Security	13,829	15,048	19,325	19,386	20,997
Health and Life Insurance	708,418	799,127	916,552	994,632	1,100,260
Police Pension Fund	392,053	419,497	448,862	480,283	513,903
Employee Retirement	15,378	17,534	24,629	23,545	26,938
Medicare	35,304	39,321	42,277	44,223	45,363
Overtime	354,069	403,340	431,504	190,000	190,000
Grant Overtime	0	0	0	220,000	239,500
TOTAL PERSONNEL SERVICES	3,863,457	4,179,136	4,519,153	4,778,063	4,966,589
CONTRACTED SERVICES:					
Telephone	42,713	23,884	32,127	30,000	30,000
Printing and Copying	8,513	6,094	7,779	8,000	8,000
Travel and Training	23,941	25,811	26,288	28,000	30,000
Equipment Maintenance	8,973	9,555	10,124	9,000	9,000
Vehicle Maintenance	42,363	43,287	39,538	40,000	40,000
Postage	2,364	2,207	2,022	2,000	2,000
Adv/Legal Publications	74	77	42	500	500
Dues and Subscriptions	677	1,267	3,073	2,500	2,500
Professional Services	223	350	83	1,000	1,000
Laundry and Cleaning	9,553	10,195	10,085	10,000	10,000
Workers Compensation	75,790	73,029	46,869	78,963	76,305
Property & Liability Insurance	79,743	95,034	114,840	111,274	114,613
Unemployment Comp	-3,938	0	332	0	0
Contracted Services	17,564	21,218	17,656	20,000	20,000
Investigation Costs	2,000	2,027	1,000	5,000	5,000
Towing Costs	90	205	851	1,500	1,500
Crime and Drug Prevention	4,062	2,404	4,679	6,000	5,000
TOTAL CONTRACTED SERVICES	314,705	316,644	317,388	353,737	355,418

DEPT 700 POLICE (CONTINUED)

DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	PROJECTED	PROPOSED
	2005-06	2006-07	2007-08	BUDGET 2008-09	BUDGET 2009-10
COMMODITIES:					
Office Supplies	10,863	12,643	11,792	12,000	12,000
Investigative Supplies	3,681	4,217	4,262	6,000	6,000
Firearms Supplies	8,876	7,995	10,974	12,000	13,000
Janitorial Supplies	0	23	0	0	0
Photography Supplies	2,777	2,610	3,894	4,250	4,250
Vehicle Supplies	84,502	92,857	114,296	75,000	90,000
Uniforms	39,641	38,465	52,395	35,000	35,000
Care of Prisoners-County	18,333	17,266	14,356	20,000	20,000
TOTAL COMMODITIES	168,673	176,076	211,969	164,250	180,250
CAPITAL OUTLAY:					
Equipment	0	9,155	19,821	10,000	10,000
K-9 Equipment	3,348	3,020	2,583	3,000	3,000
Grant Expenditures	70,124	47,571	69,534	100,000	57,500
TOTAL CAPITAL OUTLAY	73,472	59,746	91,938	113,000	70,500
TOTAL POLICE	4,420,307	4,731,602	5,140,448	5,409,050	5,572,757

**CITY OF MORGANTOWN
GENERAL FUND
DETAIL OF EXPENDITURES**

DEPT 706 FIRE DEPARTMENT

D E S C R I P T I O N	ACTUAL 2005-06	ACTUAL 2006-07	ACTUAL 2007-08	PROJECTED BUDGET 2008-09	PROPOSED BUDGET 2009-10
PERSONNEL SERVICES:					
Salaries and Wages	1,832,678	1,932,576	2,006,313	2,129,724	2,181,338
Social Security	1,535	1,605	1,710	1,774	1,826
Health and Life Insurance	513,831	566,220	646,978	695,341	770,182
Fire Pension Fund	327,307	351,854	378,244	406,613	437,109
Employee Retirement	1,858	2,050	2,418	2,460	2,533
Medicare	22,583	24,649	26,482	28,642	29,861
Overtime	96,264	113,081	127,932	120,000	110,000
TOTAL PERSONNEL SERVICES	2,796,056	2,992,035	3,190,077	3,384,554	3,532,849
CONTRACTED SERVICES:					
Telephone	18,329	19,228	29,354	18,000	30,000
Printing and Copying	813	1,538	984	2,000	2,000
Utilities/Electric	9,772	8,270	8,002	8,500	8,500
Utilities/Gas	16,852	20,311	16,024	15,000	7,000
Utilities/Water and Sewer	1,160	1,093	1,906	2,000	2,000
Utilities/Storm Sewer	492	574	558	756	756
Travel/Training/Education	22,526	20,430	17,732	19,000	19,000
Building Maintenance	10,777	3,296	5,050	15,000	15,000
Equipment Maintenance	14,588	14,090	9,061	15,720	15,720
Vehicle Maintenance	48,704	57,857	44,404	45,000	45,000
Postage	690	475	783	300	300
Fire Prevention/Public Educ.	8,900	15,230	9,843	10,000	10,000
Dues and Subscriptions	753	979	1,043	1,000	1,000
Professional Services	1,321	2,237	1,068	2,000	2,000
Laundry and Cleaning	10,927	11,669	12,405	12,650	12,650
Worker's Compensation	52,592	52,193	67,253	113,301	112,270
Property & Liability Insurance	29,855	29,669	43,699	36,371	37,462
Contracted Services	4,881	6,791	7,185	1,000	7,000
TOTAL CONTRACTED SERVICES	253,932	265,930	276,354	317,598	327,658

DEPT 706 FIRE DEPARTMENT (CO

D E S C R I P T I O N	ACTUAL	ACTUAL	ACTUAL	PROJECTED	PROPOSED
	2005-06	2006-07	2007-08	BUDGET 2008-09	BUDGET 2009-10
COMMODITIES:					
Fire Supplies/Clothing	31,654	34,463	28,583	35,000	35,000
Office Supplies	5,824	5,507	7,135	4,500	4,500
Janitorial Supplies	2,027	3,003	2,985	3,000	3,000
Operating Supplies	851	1,004	2,171	1,500	1,500
Vehicle Supplies	22,054	24,201	31,662	22,000	30,000
Uniform Purchases	28,124	24,346	25,227	26,500	26,500
Hepatitis B Shot	138	0	0	500	500
Hydrant Rental	57,839	49,266	47,017	43,404	43,404
TOTAL COMMODITIES	148,511	141,790	144,780	136,404	144,404
CAPITAL OUTLAY:					
Equipment	14,998	21,178	15,163	18,000	10,000
TOTAL CAPITAL OUTLAY	14,998	21,178	15,163	18,000	10,000
TOTAL FIRE DEPARTMENT	3,213,497	3,420,933	3,626,374	3,856,556	4,014,911

**CITY OF MORGANTOWN
GENERAL FUND
DETAIL OF EXPENDITURES**

DEPT 707 ANIMAL CONTROL

D E S C R I P T I O N	ACTUAL 2005-06	ACTUAL 2006-07	ACTUAL 2007-08	PROJECTED BUDGET 2008-09	PROPOSED BUDGET 2009-10
PERSONNEL SERVICES:					
Health and Life Insurance	0	0	0	0	0
TOTAL PERSONNEL SERVICES	0	0	0	0	0
CONTRACTED SERVICES:					
Vehicle Maintenance	0	0	0	300	0
Worker's Compensation	0	0	85	0	0
Property & Liability Insurance	528	481	570	676	0
Contracted Service	35,000	35,000	35,700	36,200	36,200
TOTAL CONTRACTED SERVICES	35,528	35,481	36,355	37,176	36,200
COMMODITIES:					
Office Supplies	423	1,657	0	0	0
Operating Supplies	0	0	7	0	0
TOTAL COMMODITIES	423	1,657	7	0	0
TOTAL ANIMAL CONTROL	35,951	37,138	36,362	37,176	36,200

**CITY OF MORGANTOWN
GENERAL FUND
DETAIL OF EXPENDITURES**

DEPT 750 STREETS

D E S C R I P T I O N	ACTUAL 2005-06	ACTUAL 2006-07	ACTUAL 2007-08	PROJECTED BUDGET 2008-09	PROPOSED BUDGET 2009-10
PERSONNEL SERVICES:					
Salaries and Wages	903,719	943,920	1,015,315	1,118,027	1,239,579
Social Security	57,942	60,957	65,592	71,798	79,334
Health and Life Insurance	298,064	355,490	390,882	411,529	455,822
Employees Retirement	64,692	70,820	81,996	90,770	101,310
Medicare	13,551	14,256	15,340	16,792	18,554
Overtime	43,088	48,425	51,937	40,000	40,000
TOTAL PERSONNEL SERVICES	1,381,056	1,493,868	1,621,062	1,748,916	1,934,599
CONTRACTED SERVICES:					
Telephone	3,885	6,028	3,931	7,500	4,000
Travel and Training	1,576	0	0	0	0
Building Maintenance	13,704	5,065	8,381	12,000	12,000
Equipment Maintenance	3,386	2,802	1,850	4,101	4,101
Vehicle Maintenance	93,314	99,147	100,818	85,000	85,000
Equipment Rental	145	566	1,075	1,000	1,000
Worker's Compensation	25,720	24,737	39,331	64,039	87,140
Property & Liability Insurance	29,473	27,546	32,066	31,297	32,236
Unemployment	1,445	2,505	1,799	0	0
Contracted Services	14,662	18,680	7,837	5,500	5,500
Towing Service	100	1,538	45	1,000	1,000
Brush/Debris Removal	0	0	0	1,000	1,000
WV DMV/CDL	0	235	345	600	0
TOTAL CONTRACTED SERVICES	187,410	188,849	197,478	213,037	232,977
COMMODITIES:					
Hand Tools	7,447	6,644	7,102	9,250	9,250
Salt	69,604	52,343	73,233	80,000	150,000
Construction Supplies	10,352	8,003	7,701	15,000	10,000
Office Supplies	1,909	1,447	2,198	1,500	1,500
Litter Supplies	4,133	2,016	1,984	3,000	3,000
Vehicle Supplies	45,058	49,644	58,874	40,000	40,000
Uniform Rental	13,885	14,735	17,074	14,000	17,000
Safety Equipment	7,790	6,511	7,724	8,500	10,000
Sidewalk Repair Materials	2,634	3,035	722	10,000	10,000
Street Repair Materials	31,711	39,330	44,918	50,000	55,000
Guard Rail Supplies	2,578	2,500	0	2,500	2,500
TOTAL COMMODITIES	197,101	186,208	221,530	233,750	308,250

DEPT 750 STREETS (CONTINUED)

D E S C R I P T I O N	ACTUAL 2005-06	ACTUAL 2006-07	ACTUAL 2007-08	PROJECTED BUDGET 2008-09	PROPOSED BUDGET 2009-10
CAPITAL OUTLAY:					
Equipment	7,185	4,463	3,610	2,500	5,000
TOTAL CAPITAL OUTLAY	7,185	4,463	3,610	2,500	5,000
TOTAL STREETS	<u>1,772,752</u>	<u>1,873,388</u>	<u>2,043,680</u>	<u>2,198,203</u>	<u>2,480,826</u>

**CITY OF MORGANTOWN
GENERAL FUND
DETAIL OF EXPENDITURES**

DEPT 752 SIGNS & SIGNALS

D E S C R I P T I O N	ACTUAL 2005-06	ACTUAL 2006-07	ACTUAL 2007-08	PROJECTED BUDGET 2008-09	PROPOSED BUDGET 2009-10
PERSONNEL SERVICES:					
Salaries and Wages	145,183	149,440	134,728	161,900	165,016
Social Security	9,748	10,352	9,904	10,968	11,471
Health and Life Insurance	54,494	61,291	67,394	70,953	78,590
Employees Retirement	11,542	13,089	13,835	15,214	15,912
Medicare	2,280	2,421	2,316	2,566	2,683
Overtime	14,082	19,184	26,224	15,000	20,000
TOTAL PERSONNEL SERVICES	237,329	255,777	254,401	276,601	293,672
CONTRACTED SERVICES:					
Telephone	3,258	3,305	2,813	4,000	2,000
Utilities-Traffic Signals	36,780	39,573	40,715	35,000	40,000
Utilities-Street Lighting	166,917	170,106	198,179	164,000	189,000
Building Maintenance	278	330	484	1,000	1,000
Equipment Maintenance	1,276	1,303	600	2,000	2,000
Street Lighting Maintenance	3,505	1,860	3,033	5,000	10,000
Traffic Signal Maintenance	5,833	4,428	5,232	8,000	5,000
Vehicle Maintenance	3,451	3,660	2,132	4,000	4,000
Equipment Rental	0	0	0	500	500
Worker's Compensation	4,395	4,207	5,669	9,783	14,746
Property & Liability Insurance	5,532	5,336	6,274	6,545	6,742
Contracted Services	64	65	0	500	500
TOTAL CONTRACTED SERVICES	231,289	234,173	265,131	240,328	275,488
COMMODITIES:					
Hand Tools	3,277	2,854	2,573	3,000	4,000
Street Marker Materials	9,592	11,003	5,805	12,000	12,000
Marking Paint Supplies	12,480	8,429	12,771	11,000	11,000
Traffic Sign Materials	12,485	19,908	11,209	18,000	22,000
Office Supplies	1,525	729	387	1,000	1,000
Operating supplies	17	0	0	0	0
Vehicle Supplies	7,176	8,334	10,463	7,000	7,000
Uniform Rental	2,029	1,827	1,857	2,500	2,500
TOTAL COMMODITIES	48,581	53,084	45,065	54,500	59,500
CAPITAL OUTLAY:					
Equipment	3,546	6,332	7,256	9,500	9,500
TOTAL CAPITAL OUTLAY	3,546	6,332	7,256	9,500	9,500
TOTAL SIGNS AND SIGNALS	520,745	549,366	571,853	580,929	638,160

**CITY OF MORGANTOWN
GENERAL FUND
DETAIL OF EXPENDITURES**

DEPT 754 EQUIPMENT MAINTENA

D E S C R I P T I O N	ACTUAL 2005-06	ACTUAL 2006-07	ACTUAL 2007-08	PROJECTED BUDGET 2008-09	PROPOSED BUDGET 2009-10
PERSONNEL SERVICES:					
Salaries and Wages	172,975	182,640	190,626	202,247	209,237
Social Security	11,125	12,250	12,820	13,036	13,469
Health and Life Insurance	65,393	73,550	80,872	85,144	94,308
Employees Retirement	13,456	15,390	17,818	18,082	18,683
Medicare	2,602	2,865	2,998	3,049	3,150
Overtime	8,333	15,667	16,611	8,000	8,000
TOTAL PERSONNEL SERVICES	273,884	302,362	321,745	329,558	346,847
CONTRACTED SERVICES:					
Telephone	2,961	4,629	1,510	4,500	2,000
Equipment Maintenance	7,107	3,450	3,710	7,550	7,550
Worker's Compensation	4,955	4,985	4,124	6,981	6,713
Property & Liability Insurance	9,052	9,699	10,329	10,947	11,276
TOTAL CONTRACTED SERVICES	24,075	22,763	19,673	29,978	27,539
COMMODITIES:					
Tool Allowance	2,250	2,700	2,625	2,700	2,700
Office Supplies	653	387	70	750	750
Mechanic/Garage Supplies	20,904	21,841	20,655	22,000	22,000
Uniform Rental	4,160	4,281	4,629	3,500	5,000
Inventory Clearing/Stock	-15	32	861	0	0
Inventory Clearing/Fuel	8,227	-43,508	13,897	0	0
Mon County Fuel	157,660	181,985	209,174	210,000	210,000
TOTAL COMMODITIES	193,839	167,718	251,911	238,950	240,450
CAPITAL OUTLAY:					
Fuel Tank Monitoring	0	2,525	1,298	0	0
Equipment	2,248	2,157	6,064	11,000	5,000
TOTAL CAPITAL OUTLAY	2,248	4,682	7,362	11,000	5,000
TOTAL EQUIPMENT MAINTENANCE	494,046	497,525	600,691	609,486	619,836

**CITY OF MORGANTOWN
GENERAL FUND
DETAIL OF EXPENDITURES**

DEPT 50 CONTRIBUTIONS

D E S C R I P T I O N	ACTUAL 2005-06	ACTUAL 2006-07	ACTUAL 2007-08	PROJECTED BUDGET 2008-09	PROPOSED BUDGET 2009-10
Greater Morgantown CVB	319,992	362,804	367,805	360,000	360,000
Region VI Dues	14,745	14,745	14,745	14,745	14,745
TOTAL CONTRIBUTIONS	334,737	377,549	382,550	374,745	374,745

**CITY OF MORGANTOWN
GENERAL FUND
DETAIL OF EXPENDITURES**

DEPT 70 OPERATING TRANSFER

D E S C R I P T I O N	ACTUAL 2005-06	ACTUAL 2006-07	ACTUAL 2007-08	PROJECTED BUDGET 2008-09	PROPOSED BUDGET 2009-10
Contingencies	0	0	0	1,147,358	596,358
BOPARC Support	765,890	789,065	809,991	841,712	857,313
BOPARC - Hotel Occ Tax	159,996	181,402	183,902	180,000	180,000
Library Support	476,114	501,334	524,257	554,720	571,649
Transit Support	266,500	266,500	266,500	291,500	291,500
Contribution to Capital Escrow	2,497,129	3,084,184	3,851,446	3,317,253	1,725,000
Contribution to MPO	18,000	18,000	18,000	18,000	18,000
Contribution to Building Commissio	0	66,383	361,998	362,111	328,719
Lease Payment-PSB	258,026	247,317	245,634	246,295	250,188
TOTAL OPERATING TRANSFERS	4,441,655	5,154,185	6,261,728	6,958,949	4,818,727
TOTAL GEN. FUND EXPENDITURES	18,257,500	20,016,325	22,319,564	24,026,111	22,753,773

**CITY OF MORGANTOWN
COAL SEVERANCE FUND**

DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	PROJECTED	PROPOSED
	2005-06	2006-07	2007-08	2008-09	BUDGET 2009-10
REVENUE					
BEGINNING BALANCE 7/1	19,451	26,863	15,564	13,309	44,673
Taxes					
Coal Severance Tax	89,658	96,435	101,420	128,000	128,000
TOTAL TAXES	89,658	96,435	116,984	141,309	172,673
Miscellaneous					
Earned Interest	763	2,924	1,325	300	300
TOTAL MISCELLANEOUS	763	2,924	1,325	300	300
TOTAL REVENUE	109,872	126,222	118,309	154,918	172,973
	=====	=====	=====	=====	=====

DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	PROJECTED	PROPOSED
	2005-06	2006-07	2007-08	2008-09	BUDGET 2009-10
EXPENDITURES					
Capital Escrow	83,009	110,642	105,000	110,245	0
General Fund					170,000
Bank Charges		16			
Contingency				44,673	2,973
	83,009	110,658	105,000	154,918	172,973
TOTAL EXPENDITURES	83,009	110,658	105,000	154,918	172,973
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