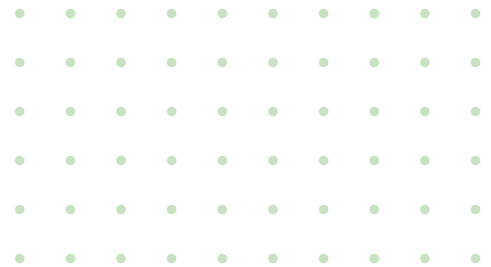




BUDGET BOOK

2026-2027



MORGANTOWN
WEST VIRGINIA

City of Morgantown

Budget Year 2026-2027 (FY27)

TABLE OF CONTENTS

Introduction: City Manager's Discussion and Analysis on the Proposed Budget

General Fund Revenues General Fund Expenditures	Section 1
--	-----------

NCWV Economic Outlook	Section 2
------------------------------	-----------

Morgantown Municipal Airport Fund	Section 3
--	-----------

Municipal Sales & Use Tax Fund	Section 4
---	-----------

Arts & Culture Development Fund MET Theatre Fund Hazel Ruby McQuain Park Fund	Section 5
--	-----------

Coal Severance Fund Opioid Settlement Fund Woodburn Property Fund	Section 6
--	-----------

Capital Escrow Fund	Section 7
----------------------------	-----------

Agency Requests	Section 8
------------------------	-----------



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

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

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

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

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

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

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

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

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

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

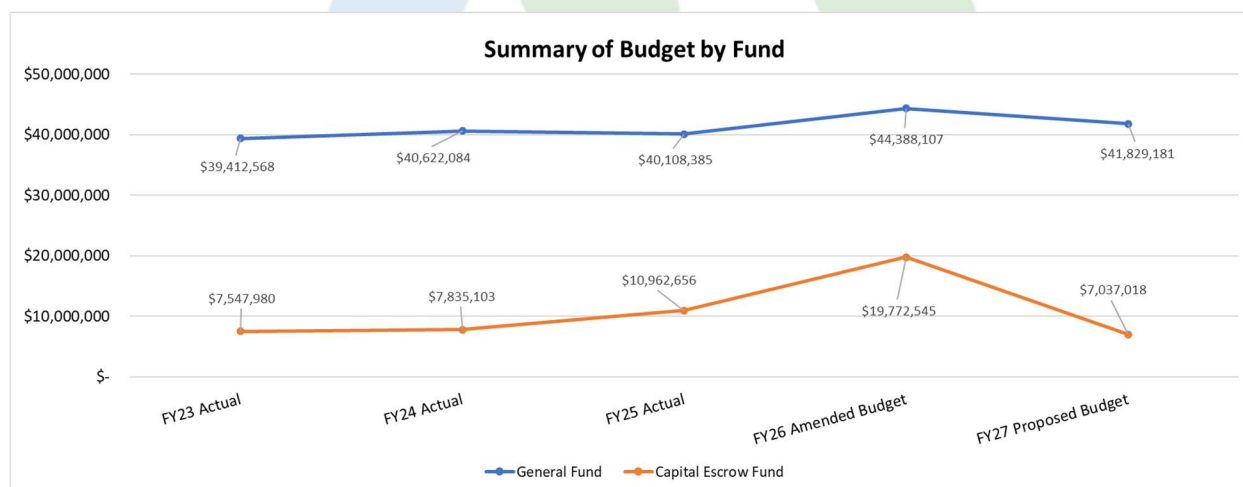


Figure 1: Summary of Budget by Fund

Revenues

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

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

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

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

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

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

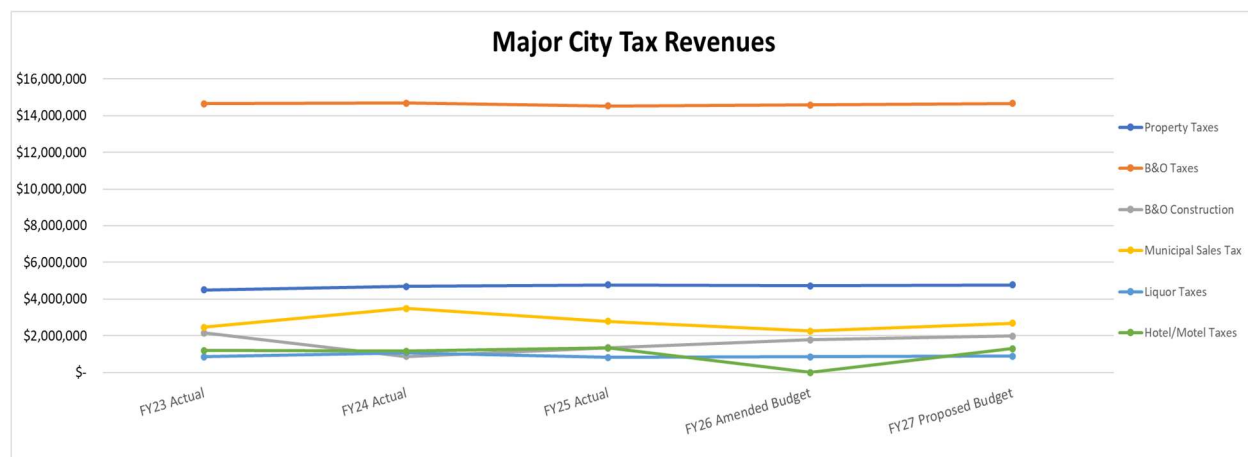


Figure 2: Major City Tax Revenues

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

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

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

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

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

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

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

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

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

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

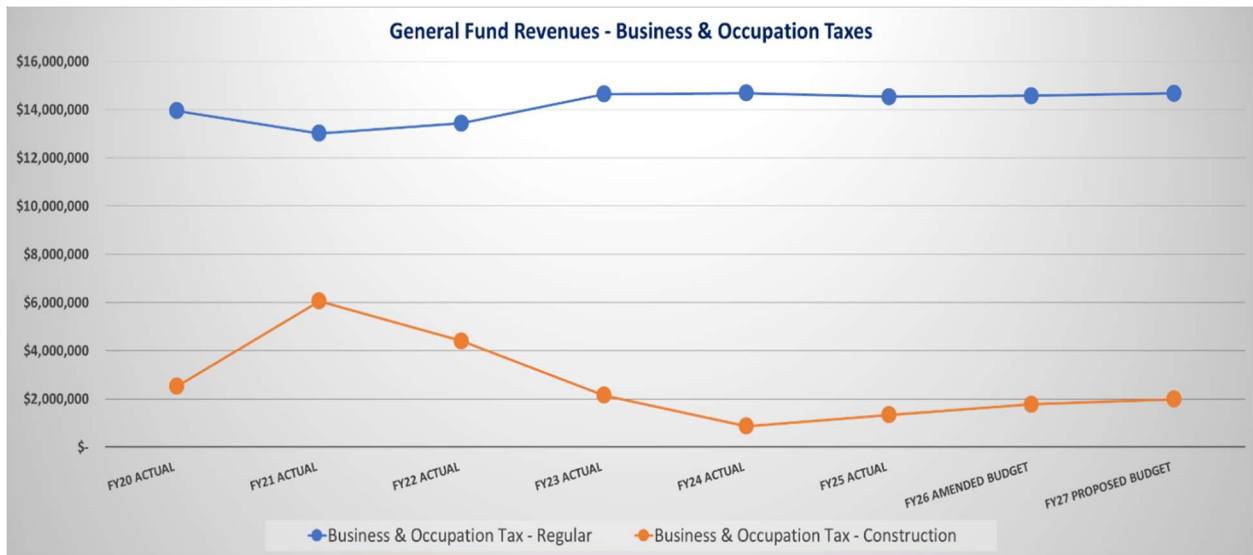


Figure 3: Business & Occupation (B&O) tax revenues

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

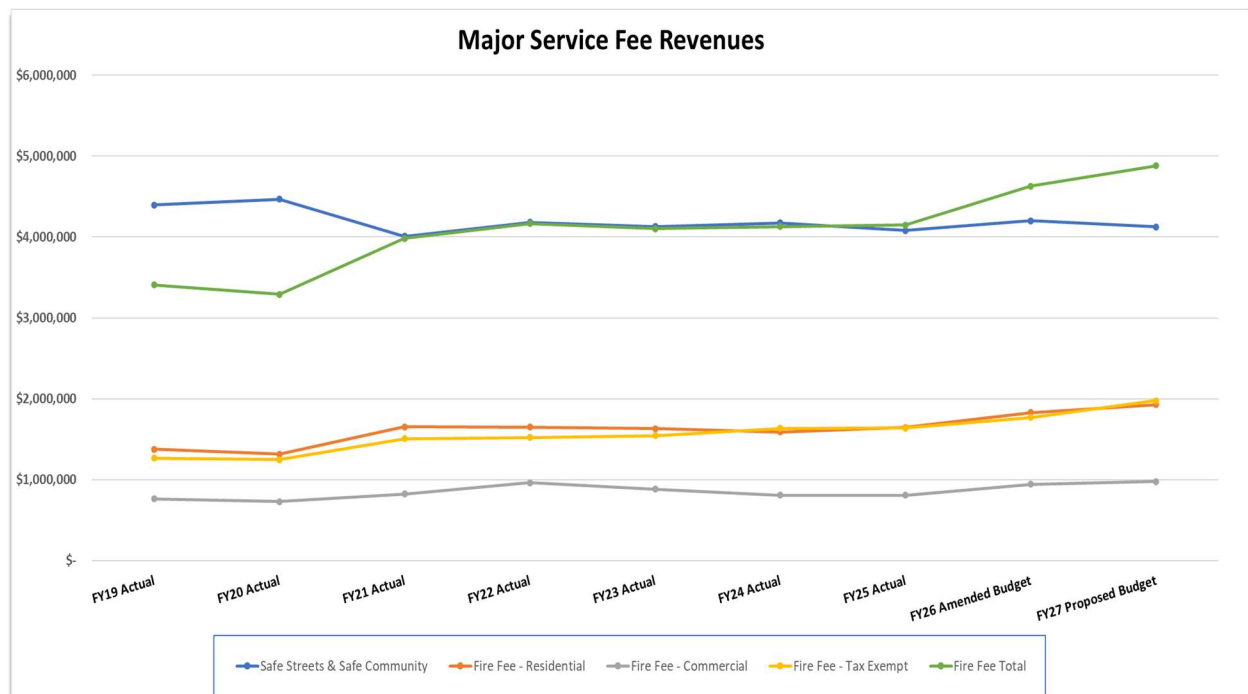


Figure 4: Major Service Fee Revenues

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

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

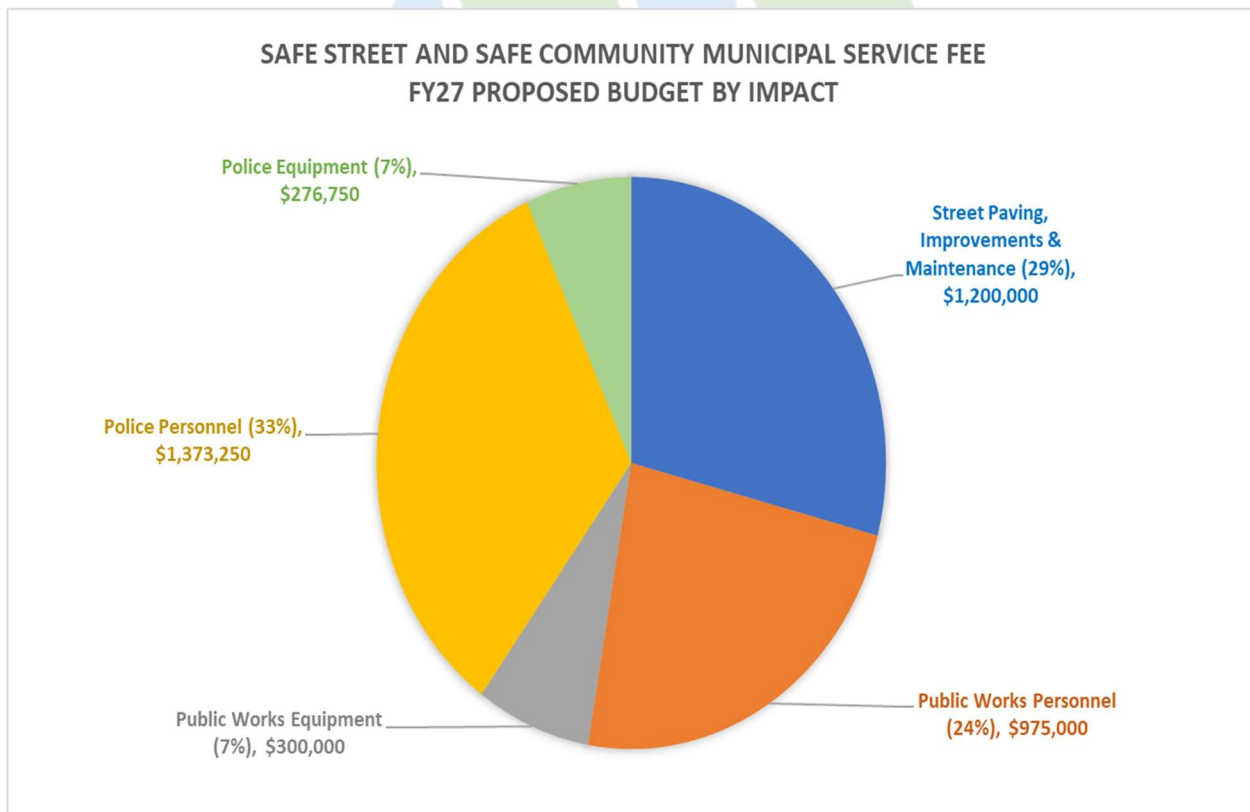


Figure 5: Municipal Service Fee FY27 Proposed Budget by Impact

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

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

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

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

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

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

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

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

Expenditures

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

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

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

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

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

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

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

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

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

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

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

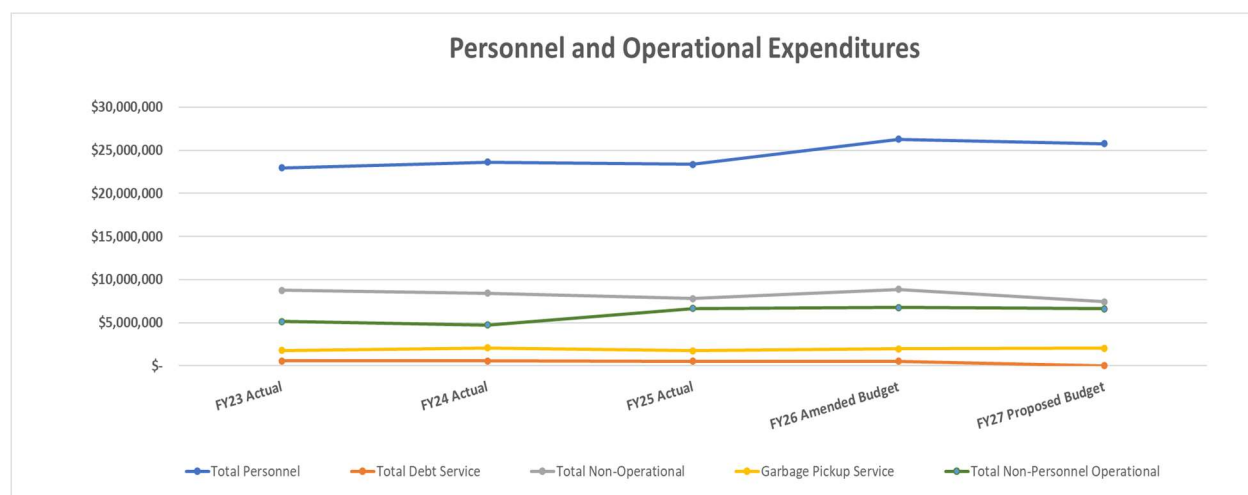


Figure 6: Personnel and Operational Expenditures

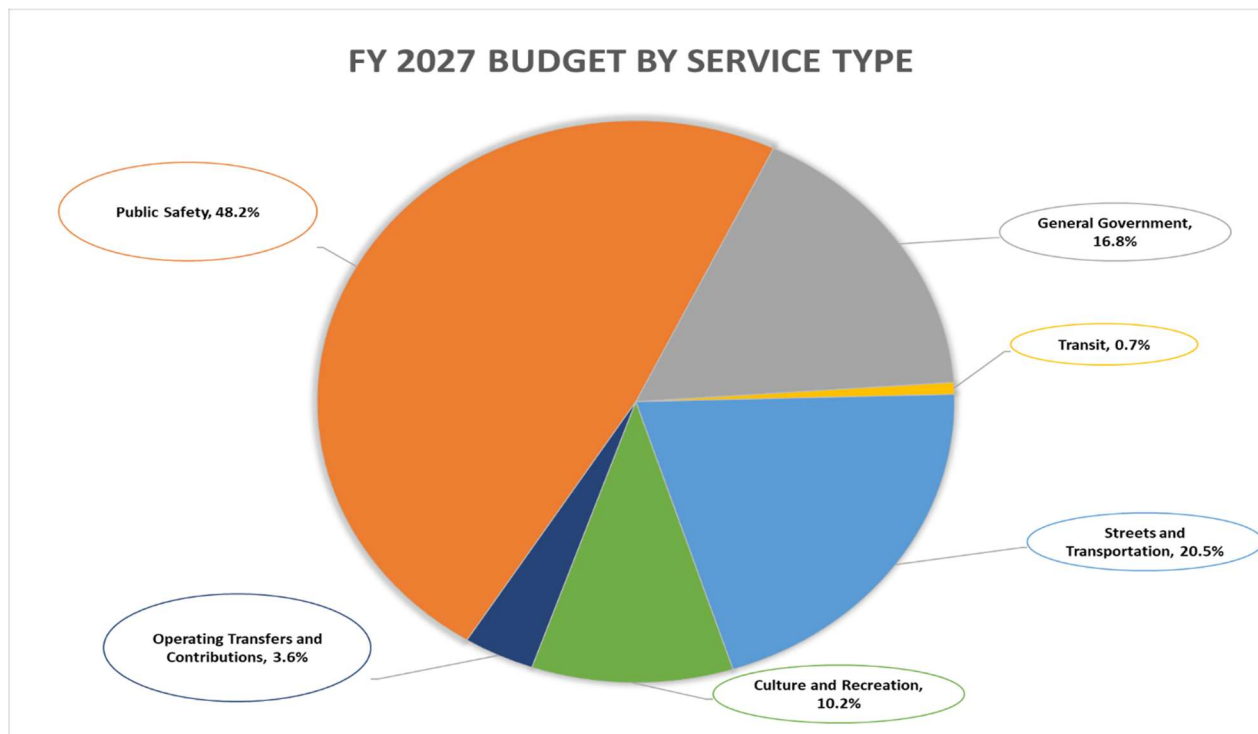


Figure 7: Fiscal Year 2027 Budget – Expenditures by Service Type

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Conclusion

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

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

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

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

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

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

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

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

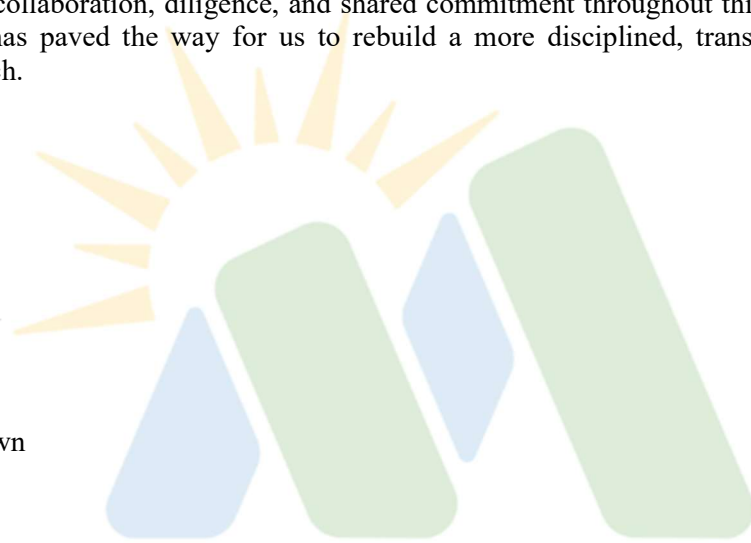
While this budget reflects restraint, it also reflects resolve. The City of Morgantown will use this period of constrained growth to strengthen internal systems, improve forecasting accuracy, modernize capital planning, and reinforce reserve policies. These actions ensure that when revenue growth accelerates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

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

Sincerely,

A handwritten signature in blue ink, appearing to read "Jamie Miller".

Jamie Miller
City Manager
City of Morgantown



City of Morgantown

General Fund Revenues & Expenditures

**Budget
2026 - 2027**

General Fund Budget - Revenue Detail

Budget Year 2027



	2023 Actual	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 YTD Actual (as of 01/23/26)	2027 Proposed Budget
Taxes							
301.01 - Property Tax Current Year	4,262,287	4,380,526	4,376,001	4,447,250	4,447,250	2,774,907	4,708,051
301.02 - Property Tax Prior Year	153,617	202,424	208,093	190,000	190,000	198,635	210,000
301.06 - Property Tax Supplemental	82,495	102,192	139,918	85,000	85,000	72,099	105,000
301.12 - Property Tax Property Tax Loss Distribution	4,318	-	53,750	5,000	5,000	-	10,000
302.00 - Penalty & Interest & Publication Fees Tax	37,541	49,442	53,461	45,000	45,000	30,463	55,000
303.00 - Gas & Oil Severance Tax	176,479	310,215	111,714	300,000	300,000	91,980	75,000
304.01 - Excise Tax Electric	585,416	606,870	721,665	600,000	600,000	355,903	750,000
304.02 - Excise Tax Gas	299,522	321,091	231,218	300,000	300,000	84,010	260,000
304.03 - Excise Tax MUB	247,241	250,597	256,022	245,000	245,000	191,606	255,000
304.04 - Excise Tax Phone	50,762	46,332	108,423	45,000	45,000	25,397	36,000
304.05 - Excise Tax MC/GB Hauler	34,163	36,070	37,806	34,000	34,000	11,272	36,000
305.00 - Business & Occupation Tax Regular	14,646,841	14,688,948	14,535,622	14,575,000	14,575,000	8,021,303	14,675,000
305.01 - Business & Occupation Tax B&O Construction	2,146,233	866,482	1,339,743	1,550,000	1,777,000	1,389,507	1,985,000
306.00 - Wine & Liquor Tax General	849,297	1,065,337	817,812	845,000	845,000	393,924	880,000
307.00 - Animal Control Tax General	4,004	3,208	3,208	3,500	3,500	3,054	3,000
308.00 - Hotel Occupancy Tax General	1,186,433	1,163,164	1,328,356	1,200,000	1,200,000	716,435	1,300,000
309.00 - Amusement Tax General	3,693	1,391	7,515	2,500	2,500	678	1,500
313.00 - Municipal Sales Tax General	2,465,251	3,482,440	2,777,938	2,259,759	2,259,759	2,005,419	2,675,000
314.00 - Video Lottery (LVL) General	140,828	142,465	137,598	140,000	140,000	66,232	137,000
328.01 - Franchise Agreement Fees CATV	256,297	241,737	184,843	240,000	240,000	156,023	230,000
330.00 - IRP Fees Truck Registration	120,504	152,920	113,371	145,000	145,000	67,350	130,000
376.00 - Gaming Income General	11,267	10,806	10,569	11,000	11,000	6,079	11,000
Taxes Total	27,764,490	28,124,654	27,554,646	27,268,009	27,495,009	16,662,274	28,527,551
License and Permits							
325.00 - Licenses Business License Fees	114,793	96,547	84,726	105,000	105,000	73,456	100,000
325.01 - Licenses Contractor License Fees	-	(5)	-	-	-	-	-
325.02 - Licenses License Overpayment	140	35	-	-	-	-	-
326.00 - Building Permit Fees General	209,453	224,735	418,375	235,000	235,000	269,484	350,000
327.00 - Permits Miscellaneous	10,205	12,748	15,975	19,000	19,000	3,275	10,000
327.01 - Permits Sign Fees	-	40	40	-	-	100	-
327.02 - Permits Excavation Fees	-	1,290	13,475	-	-	2,325	5,000
327.03 - Permits - Special Events	-	-	-	-	-	150	-
License and Permits Total	334,591	335,390	532,590	359,000	359,000	348,790	465,000
Intergovernmental							
365.01 - Federal Grant Police Personnel	137,655	86,877	141,943	150,000	150,000	49,628	145,000
365.02 - Federal Grant Police Equip/Mater	-	-	-	-	-	-	-
365.03 - Federal Grant Fire Department	-	-	43,538	-	-	9,089	-
366.00 - State Grants General	-	-	18,176	-	-	12,352	-
366.04 - State Grants WVDEP - REAP	6,681	-	-	-	-	-	-
366.08 - State Grants RDVIC Grant	18,999	-	-	-	-	2,963	-
367.00 - Other Grants- General	9,520	9,020	2,508	10,000	10,000	-	-
367.03 - Other Grants - County Fire Protection	-	-	55,843	20,000	20,000	12,934	20,000
368.00 - Contributions from Other Entities	-	-	25,000	-	-	-	-
369.03 - Contributions from Funds - Financial Stabilization	-	-	-	-	2,000,000	-	-
369.09 - Contributions from Funds - CDBG	-	-	-	-	-	2,720	-
Intergovernmental Total	172,855	95,897	287,007	180,000	2,180,000	89,685	165,000

	2023 Actual	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 YTD Actual (as of 01/23/26)	2027 Proposed Budget
Interfund Charges							
370.037 - Charges to Other Funds - Administrative Fees-Woodburn	-	-	-	-	-	-	5,000
370.2 - Charges to Other Funds - Tax Increment Financing (TIF)	28,000	-	11,200	11,200	11,200	-	11,200
370.403 - Charges to Other Funds - Administrative Fees-Airport	-	-	-	-	-	-	50,000
370.406 - Charges to Other Funds - Admin Fees-Parking Authority	41,000	41,000	41,000	41,000	41,000	-	66,000
Interfund Charges Total	69,000	41,000	52,200	52,200	52,200	-	132,200
Fines and Forfeitures							
320.00 - Fines Fees & Court Costs General	194,607	183,176	262,999	180,000	180,000	145,476	290,000
Fines and Forfeitures Total	194,607	183,176	262,999	180,000	180,000	145,476	290,000
Charges for Services							
329.01 - Inspection Fees Electrical	-	250	3,330	-	-	3,450	4,000
329.02 - Inspection Fees Housing	109,155	76,245	94,315	70,000	70,000	27,865	75,000
329.03 - Inspection Fees Code Plan Review	17,600	20,488	28,043	20,000	20,000	19,674	28,000
329.04 - Inspection Fees Fire Plan Review	8,643	15,707	15,233	25,000	25,000	10,660	15,000
341.00 - Municipal Service Fees User Fee	4,128,439	4,174,828	4,078,488	4,200,000	4,200,000	2,145,282	4,125,000
352.00 - Fire Protection Fees General	36,282	-	52,054	-	-	-	102,500
352.01 - Fire Protection Fees Residential	1,595,234	1,590,544	1,595,123	1,828,500	1,828,500	1,314,965	1,888,575
352.02 - Fire Protection Fees Commercial	882,124	810,039	809,790	943,000	943,000	720,078	956,475
352.03 - Fire Protection Fees Tax Exempt	1,544,956	1,634,536	1,639,400	1,771,000	1,771,000	1,847,654	1,933,425
352.05 - Fire Protection Fees Penalty	41,850	36,384	49,267	35,000	35,000	8,254	-
352.06 - Fire Protection Fees Discount	-	58,385	-	50,000	50,000	-	-
352.08 - Fire Protection Fees Fire Alarm Monitor Fees	440	180	220	500	500	-	200
356.00 - Refuse Collection General	1,826,090	1,771,500	2,129,441	1,964,000	1,964,000	1,231,724	1,955,256
361.08 - Charges for Services - Police Training Center	-	10,800	11,450	10,000	10,000	10,500	12,000
Charges for Services Total	10,190,812	10,199,886	10,506,154	10,917,000	10,917,000	7,340,107	11,095,431
Miscellaneous							
345.00 - Rents & Other - General	6,500	5,500	5,500	6,000	6,000	-	-
380.00 - Interest Earned Investments	112,516	135,904	161,625	156,000	156,000	66,143	130,000
381 - Reimbursements - Other	-	-	95,108	-	-	18,336	-
381.073 - Reimbursements ARPA Reimbursement	211,538	256,984	-	-	-	-	-
381.09 - Reimbursements Federal and State Motor Fuel Tax	41,030	51,341	42,079	50,000	50,000	27,137	40,000
382.01 - Refunds & Rebates - PCard Rebate	53,961	54,086	43,849	55,000	55,000	17,961	40,000
383.00 - Sale of Fixed Assets - Other	1,537	45,163	1,295	10,000	10,000	-	-
386.00 - Insurance Claims -	45,871	(1,000)	102,487	10,000	10,000	7,685	10,000
389.00 - Accident Reports -	5,991	7,205	3,882	6,000	6,000	5,537	6,000
399.00 - Miscellaneous Other	19,970	11,157	6,450	20,000	20,000	58,551	22,000
399.04 - Miscellaneous Bad Check Charges	-	(0)	-	-	-	-	1,000
399.08 - Miscellaneous PODA	-	1,410	1,800	-	-	600	800
399.412 - Miscellaneous City Manager	-	-	-	-	5,000	-	-
399.436 - Miscellaneous Code Enforcement	1,249	425	483	-	-	125	-
399.437 - Miscellaneous Planning	-	970	3,520	-	-	1,710	1,500
399.700 - Miscellaneous Police Dept.	169,214	128,667	122,855	150,000	150,000	69,841	150,000
399.706 - Miscellaneous Fire Dept.	8,594	24,912	16,390	10,000	10,000	5,690	12,000
399.750 - Miscellaneous Public Works/Street	1,945	21,653	1,067	5,000	5,000	651	1,500
Miscellaneous Total	679,916	744,376	608,389	478,000	483,000	279,967	414,800
Balance 7/1							
399.02 - Miscellaneous Prior Year Balance	-	-	-	5,958,750	2,721,065	-	739,199
Balance 7/1 Total	-	-	-	5,958,750	2,721,065	-	739,199
Grand Total	39,406,270	39,724,379	39,803,986	45,392,959	44,387,274	24,866,298	41,829,181

General Fund Budget - Expenditure Detail

Budget Year 2027



	2023 Actual	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Actual (YTD as of 1/23/26)	2027 Proposed Budget
409 - Mayor							
01 - Personnel Services							
102.00 - Official Salary - Mayor & Council	9,100	8,400	7,350	8,400	8,400	4,900	8,400
104.00 - FICA Tax - Social Security	564	521	456	522	522	304	521
104.01 - FICA Tax - Medicare	132	122	107	122	122	71	122
01 - Personnel Services Total	9,796	9,043	7,912	9,044	9,044	5,275	9,043
02 - Contracted Services							
214.00 - Travel & Training - General	6,296	7,961	3,661	8,000	9,950	5,108	10,000
252.00 - Dues & Subscriptions - General	-	532	426	650	1,700	1,653	1,700
256.00 - Insurance - Workers Compensation	8	12	130	150	150	108	142
256.01 - Insurance - Property & Liability	243	300	310	342	342	283	377
02 - Contracted Services Total	6,547	8,805	4,527	9,142	12,142	7,152	12,219
03 - Commodities							
344.00 - Supplies & Materials Office Supplies	36	70	79	100	100	78	75
03 - Commodities Total	36	70	79	100	100	78	75
409 - Mayor Total	16,379	17,918	12,519	18,286	21,286	12,505	21,337
410 - Council							
01 - Personnel Services							
102.00 - Official Salary - Mayor & Council	36,500	35,250	33,000	36,000	36,000	19,000	36,000
104.00 - FICA Tax - Social Security	2,263	2,186	2,046	2,232	2,232	1,178	2,232
104.01 - FICA Tax - Medicare	529	512	479	532	532	276	522
01 - Personnel Services Total	39,292	37,947	35,525	38,764	38,764	20,454	38,754
02 - Contracted Services							
214.00 - Travel & Training - General	10,986	19,336	20,453	25,000	22,000	11,205	22,000
218.00 - Postage - General	-	-	-	11,500	-	-	-
252.00 - Dues & Subscriptions - General	8,427	11,683	11,053	-	11,500	9,916	12,110
256.00 - Insurance - Workers Compensation	35	52	556	639	639	459	605
256.01 - Insurance - Property & Liability	1,482	1,823	1,891	1,874	1,874	1,554	2,061
02 - Contracted Services Total	20,930	32,894	33,953	39,013	36,013	23,134	36,776
03 - Commodities							
344.00 - Supplies & Materials Office Supplies	81	517	345	500	1,350	722	500
344.20 - Supplies & Materials Civic Promotions	500	-	-	500	500	-	-
344.21 - Supplies & Materials Civic Promotions - Sister Cities	3,266	1,218	1,510	1,750	2,907	610	-
03 - Commodities Total	3,847	1,735	1,855	2,750	4,757	1,332	500
410 - Council Total	64,069	72,576	71,334	80,527	79,534	44,919	76,030
412 - City Manager							
01 - Personnel Services							
103.00 - Salary & Wages - Employee	576,302	586,323	638,113	718,856	663,382	378,963	572,224
104.00 - FICA Tax - Social Security	35,013	35,687	41,066	44,527	41,088	23,872	36,465

	2023 Actual	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Actual (YTD as of 1/23/26)	2027 Proposed Budget
104.01 - FICA Tax - Medicare	8,417	8,626	9,604	10,425	9,621	5,583	8,528
105.00 - Group Insurance - Employee Benefits	77,423	94,874	96,019	112,914	90,771	84,025	176,031
107.00 - Contribution to Pension Fund - Employee Pension	39,035	42,708	67,395	65,340	53,646	32,729	44,752
107.02 - Contribution to Pension Fund - ICMA Pension	37,291	36,969	28,817	36,909	36,909	23,332	40,430
108.00 - Overtime - General	441	624	1,857	500	500	369	500
110.00 - Other Fringe Benefits- General	8,660	13,200	10,200	20,400	17,900	8,400	14,400
110.03 - Other Fringe Benefits- Rental Stipend	-	-	17,500	-	2,500	2,500	-
01 - Personnel Services Total	782,582	819,010	910,571	1,009,871	916,316	559,773	893,330
02 - Contracted Services							
211.01 - Telephone - Cellular Phone	1,657	1,080	1,080	1,800	1,800	595	1,000
212.00 - Printing - General	761	-	260	1,000	1,000	62	500
214.00 - Travel & Training - General	19,661	13,091	19,967	22,500	22,500	14,744	20,000
217.00 - Advertising & Legal Publications- General	335	-	-	1,000	1,000	-	450
218.00 - Postage - General	387	144	103	500	500	-	250
230.00 - Contracted Services- General	58,418	61,831	60,091	41,000	43,500	9,078	41,000
252.00 - Dues & Subscriptions - General	2,301	3,925	3,938	4,000	3,993	3,441	4,000
256.00 - Insurance - Workers Compensation	545	539	486	719	719	516	530
256.01 - Insurance - Property & Liability	4,962	5,538	6,295	6,488	6,427	5,401	5,800
02 - Contracted Services Total	89,026	86,147	92,220	79,007	81,439	33,837	73,530
03 - Commodities							
344.00 - Supplies & Materials Office Supplies	2,346	3,816	3,905	4,000	4,000	1,796	3,500
344.01 - Supplies & Materials Operating Supplies	-	-	138	500	500	48	-
344.27 - Supplies & Materials Leadership Academy	-	-	700	3,000	3,000	-	-
349.00 - Charges by Other Entities - Mountain Line Transit	-	-	-	-	6,131	6,131	15,000
351.00 - Uniforms - General	-	-	679	500	736	736	-
03 - Commodities Total	2,346	3,816	5,421	8,000	14,367	8,711	18,500
05 - Capital Outlay							
459.00 - Capital Outlay Equip- Equipment	68,093	49,394	-	2,500	2,087	1,008	500
05 - Capital Outlay Total	68,093	49,394	-	2,500	2,087	1,008	500
412 - City Manager Total	942,047	958,368	1,008,212	1,099,378	1,014,209	603,329	985,860
414 - Finance							
01 - Personnel Services							
103.00 - Salary & Wages - Employee	523,689	521,588	430,360	500,522	500,062	285,998	452,914
104.00 - FICA Tax - Social Security	31,726	31,654	25,836	30,989	30,989	17,169	28,112
104.01 - FICA Tax - Medicare	7,420	7,403	6,042	7,255	7,255	4,015	6,575
105.00 - Group Insurance - Employee Benefits	139,651	139,074	127,648	191,873	191,873	109,527	217,012
107.00 - Contribution to Pension Fund - Employee Pension	109,421	112,279	90,630	103,475	103,475	60,536	95,580
108.00 - Overtime - General	210	434	1,048	500	960	152	500
01 - Personnel Services Total	812,117	812,432	681,565	834,614	834,614	477,398	800,693
02 - Contracted Services							
211.01 - Telephone - Cellular Phone	1,560	1,968	960	840	840	245	-
214.00 - Travel & Training - General	884	1,359	5,176	6,900	6,900	1,689	5,000
217.00 - Advertising & Legal Publications- General	8,445	8,737	780	9,000	9,000	-	10,250
218.00 - Postage - General	24,424	25,664	32,475	34,000	34,000	13,805	32,000

	2023 Actual	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Actual (YTD as of 1/23/26)	2027 Proposed Budget
230.00 - Contracted Services- General	114,206	112,964	198,183	140,500	140,500	9,999	74,500
232.02 - Bank Charges- Administrative Fees	25,274	28,698	25,400	35,000	35,000	10,971	34,500
246.00 - Repairs & Maintenance - Equipment	-	-	-	500	500	-	-
249.01 - Rents & Leases - Equipment Rental	30,667	30,655	34,036	31,006	31,006	18,858	36,000
252.00 - Dues & Subscriptions - General	824	966	707	1,000	1,000	299	1,200
253.00 - Professional Services- General	2,500	13,318	1,500	5,000	5,000	2,000	-
254.00 - Audit Costs - General	19,560	20,190	18,960	20,140	20,140	-	22,154
256.00 - Insurance - Workers Compensation	611	600	428	399	399	286	409
256.01 - Insurance - Property & Liability	7,709	8,669	11,641	10,133	10,133	7,709	11,221
259.00 - Court Costs & Damages - General	1,244	192	144	500	-	-	400
02 - Contracted Services Total	237,908	253,981	330,390	294,918	294,418	65,863	227,634
03 - Commodities							
344.00 - Supplies & Materials Office Supplies	7,241	10,051	10,322	10,000	10,000	4,247	8,000
03 - Commodities Total	7,241	10,051	10,322	10,000	10,000	4,247	8,000
05 - Capital Outlay							
459.00 - Capital Outlay Equip- Equipment	-	-	1,048	-	-	-	-
05 - Capital Outlay Total	-	-	1,048	-	-	-	-
414 - Finance Total	1,057,266	1,076,464	1,023,325	1,139,532	1,139,032	547,507	1,036,327
415 - City Clerk							
01 - Personnel Services							
103.00 - Salary & Wages - Employee	119,417	125,047	117,977	124,870	124,870	71,961	127,086
104.00 - FICA Tax - Social Security	7,036	7,336	7,083	7,790	7,790	4,338	7,942
104.01 - FICA Tax - Medicare	1,646	1,716	1,657	1,824	1,824	1,014	1,858
105.00 - Group Insurance - Employee Benefits	50,220	52,438	45,711	52,640	52,640	19,618	46,135
107.00 - Contribution to Pension Fund - Employee Pension	25,125	27,056	25,949	25,890	25,890	15,034	27,001
108.00 - Overtime - General	1,065	225	1,288	1,000	1,000	34	1,000
211.001 - Telephone - Cellular Phone	-	-	-	-	-	-	-
01 - Personnel Services Total	204,509	213,818	199,665	214,014	214,014	112,000	211,022
02 - Contracted Services							
212.00 - Printing - General	-	-	-	-	-	-	-
214.00 - Travel & Training - General	1,895	1,051	2,456	12,500	11,650	1,331	4,000
217.00 - Advertising & Legal Publications- General	812	797	342	750	750	250	750
218.00 - Postage - General	123	196	444	500	200	194	200
230.00 - Contracted Services- General	9,545	13,825	16,684	19,000	19,000	9,116	17,000
252.00 - Dues & Subscriptions - General	2,193	2,774	3,742	2,650	3,550	3,471	3,550
253.00 - Professional Services- General	4,201	1,142	-	-	-	-	-
253.01 - Professional Services- Recruitment Costs	4,965	8,798	9,755	16,000	16,000	6,753	10,500
256.00 - Insurance - Workers Compensation	124	120	(7)	112	112	80	116
256.01 - Insurance - Property & Liability	1,578	1,764	2,114	2,063	2,063	1,718	2,100
249.001 - Rents & Leases - Equipment Rental							-
02 - Contracted Services Total	25,435	30,466	35,531	53,575	53,325	22,913	38,216
03 - Commodities							
344.00 - Supplies & Materials Office Supplies	1,120	2,906	2,278	4,000	4,250	803	2,000
03 - Commodities Total	1,120	2,906	2,278	4,000	4,250	803	2,000

	2023 Actual	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Actual (YTD as of 1/23/26)	2027 Proposed Budget
05 - Capital Outlay							
459.00 - Capital Outlay Equip- Equipment	-	-	-	500	500	-	-
05 - Capital Outlay Total	-	-	-	500	500	-	-
415 - City Clerk Total	231,065	247,190	237,474	272,089	272,089	135,716	251,238
416 - Municipal Court							
01 - Personnel Services							
103.00 - Salary & Wages - Employee	168,820	131,733	113,293	107,393	106,411	66,961	116,054
104.00 - FICA Tax - Social Security	10,318	8,191	7,133	6,656	6,656	4,219	7,342
104.01 - FICA Tax - Medicare	2,413	1,916	1,668	1,572	1,572	987	1,717
105.00 - Group Insurance - Employee Benefits	35,794	22,060	22,143	22,143	22,143	12,917	27,321
107.00 - Contribution to Pension Fund - Employee Pension	31,994	24,947	20,917	20,111	20,111	12,269	21,126
108.00 - Overtime - General	-	1,287	2,513	200	1,182	1,532	2,000
01 - Personnel Services Total	249,339	190,134	167,666	158,075	158,075	98,884	175,560
02 - Contracted Services							
211.01 - Telephone - Cellular Phone	360	360	360	360	360	210	360
214.00 - Travel & Training - General	278	198	161	500	500	-	500
218.00 - Postage - General	2,954	4,098	3,232	3,000	3,000	1,719	3,000
230.00 - Contracted Services- General	32,735	58,212	47,244	56,100	56,100	30,972	52,000
232.00 - Bank Charges- General	1,421	1,516	4,488	2,000	2,000	1,780	4,000
246.00 - Repairs & Maintenance - Equipment	-	-	-	200	200	-	-
249.01 - Rents & Leases - Equipment Rental	1,472	1,472	1,213	1,500	1,500	123	1,500
253.00 - Professional Services- General	186	-	-	-	-	-	-
256.00 - Insurance - Workers Compensation	123	144	794	847	847	608	107
256.01 - Insurance - Property & Liability	2,593	3,009	3,298	3,489	3,489	1,778	3,600
02 - Contracted Services Total	42,123	69,009	60,791	67,996	67,996	37,189	65,067
03 - Commodities							
344.00 - Supplies & Materials Office Supplies	1,082	978	968	1,500	1,500	227	1,000
03 - Commodities Total	1,082	978	968	1,500	1,500	227	1,000
05 - Capital Outlay							
459.00 - Capital Outlay Equip- Equipment	480	-	-	1,500	1,500	-	-
05 - Capital Outlay Total	480	-	-	1,500	1,500	-	-
416 - Municipal Court Total	293,025	260,121	229,425	229,071	229,071	136,300	241,627
417 - City Attorney							
02 - Contracted Services							
253.00 - Professional Services- General	434,400	412,000	485,600	461,864	461,864	307,600	481,500
259.00 - Court Costs & Damages - General	48,018	-	-	-	-	-	-
02 - Contracted Services Total	482,418	412,000	485,600	461,864	461,864	307,600	481,500
417 - City Attorney Total	482,418	412,000	485,600	461,864	461,864	307,600	481,500
420 - Engineering							
01 - Personnel Services							
103.00 - Salary & Wages - Employee	113,432	108,951	-	-	-	-	-
104.00 - FICA Tax - Social Security	6,909	6,646	-	-	-	-	-
104.01 - FICA Tax - Medicare	1,616	1,554	-	-	-	-	-
105.00 - Group Insurance - Employee Benefits	25,110	26,219	-	-	-	-	-

	2023 Actual	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Actual (YTD as of 1/23/26)	2027 Proposed Budget
107.00 - Contribution to Pension Fund - Employee Pension	23,644	23,510	-	-	-	-	-
01 - Personnel Services Total	170,711	166,881	-	-	-	-	-
02 - Contracted Services							
211.01 - Telephone - Cellular Phone	720	720	-	-	-	-	-
212.00 - Printing - General	160	-	-	-	-	-	-
214.00 - Travel & Training - General	2,957	-	-	-	-	-	-
217.00 - Advertising & Legal Publications- General	413	665	-	-	-	-	-
218.00 - Postage - General	173	107	-	-	-	-	-
230.00 - Contracted Services- General	9,207	-	-	-	-	-	-
252.00 - Dues & Subscriptions - General	557	-	-	-	-	-	-
253.00 - Professional Services- General	6,390	93,796	-	-	-	-	-
253.02 - Professional Services- Environmental Services	100	6,632	-	-	-	-	-
256.00 - Insurance - Workers Compensation	1,471	1,457	-	-	-	-	-
256.01 - Insurance - Property & Liability	4,327	4,688	-	-	-	-	-
246.000 - Repairs & Maintenance - Equipment	-	-	-	-	-	-	-
249.001 Rents & Leases - Equipment Rentals	-	-	-	-	-	-	-
02 - Contracted Services Total	26,475	108,066	-	-	-	-	-
03 - Commodities							
343.00 - Supplies & Materials - Automobile	1,552	49	-	-	-	-	-
344.00 - Supplies & Materials Office Supplies	1,488	-	-	-	-	-	-
03 - Commodities Total	3,041	49	-	-	-	-	-
420 - Engineering Total	200,226	274,996	-	-	-	-	-
422 - Human Resources							
01 - Personnel Services							
103.00 - Salary & Wages - Employee	220,124	239,659	236,738	244,211	243,705	145,478	229,633
104.00 - FICA Tax - Social Security	13,389	14,725	14,915	15,206	15,206	8,557	14,375
104.01 - FICA Tax - Medicare	3,131	3,444	3,488	3,561	3,561	2,001	3,362
105.00 - Group Insurance - Employee Benefits	66,080	70,111	58,976	90,031	90,031	50,336	111,083
107.00 - Contribution to Pension Fund - Employee Pension	46,207	51,140	49,288	48,396	48,396	29,080	48,875
108.00 - Overtime - General	1,725	3,856	4,230	1,500	2,006	1,770	1,500
121.00 - Employee Benefits - General	5,904	38,793	42,853	19,000	19,000	24,990	-
01 - Personnel Services Total	356,560	421,727	410,488	421,905	421,905	262,212	408,828
02 - Contracted Services							
121.01 - Employee Benefits - Wellness Program	2,580	2,600	10,105	10,400	10,400	2,956	-
211.01 - Telephone - Cellular Phone	720	540	-	-	360	360	720
212.00 - Printing - General	667	-	-	1,000	792	-	100
214.00 - Travel & Training - General	-	3,723	7,790	10,250	10,250	2,329	5,500
216.00 - Training & Education- General	299	1,155	-	6,600	6,600	5,325	6,000
217.00 - Advertising & Legal Publications- General	-	-	-	2,500	1,780	-	-
218.00 - Postage - General	2,798	2,165	2,270	-	1,568	927	1,000
230.00 - Contracted Services- General	5,034	1,709	141,320	156,000	156,000	66,855	147,500
249.01 - Rents & Leases - Equipment Rental	-	-	-	-	-	-	-
252.00 - Dues & Subscriptions - General	841	1,346	1,087	2,000	2,000	175	1,250
253.01 - Professional Services- Recruitment Costs	37,181	22,569	72,512	25,000	25,000	24,526	25,000

	2023 Actual	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Actual (YTD as of 1/23/26)	2027 Proposed Budget
256.00 - Insurance - Workers Compensation	202	200	177	205	205	147	209
256.01 - Insurance - Property & Liability	2,531	2,820	3,219	2,957	2,957	2,464	3,100
02 - Contracted Services Total	52,853	38,826	238,479	216,912	217,912	106,065	190,379
03 - Commodities							
344.00 - Supplies & Materials Office Supplies	1,339	1,972	2,140	1,500	1,500	240	1,000
03 - Commodities Total	1,339	1,972	2,140	1,500	1,500	240	1,000
05 - Capital Outlay							
459.20 - Capital Outlay Equip- Computer Software	-	-	-	1,000	-	-	-
05 - Capital Outlay Total	-	-	-	1,000	-	-	-
422 - Human Resources Total	410,752	462,526	651,108	641,317	641,317	368,518	600,207
424 - Contributions							
04 - Contributions							
566.901 - Contribution Other Fund Visitor's Bureau	512,766	579,651	549,941	600,000	600,000	442,034	650,000
567.435 - Contrib Govt Entities Region VI	19,279	19,279	19,279	19,279	19,279	19,279	19,279
04 - Contributions Total	532,045	598,930	569,220	619,279	619,279	461,313	669,279
424 - Contributions Total	532,045	598,930	569,220	619,279	619,279	461,313	669,279
436 - Code Enforcement							
01 - Personnel Services							
103.00 - Salary & Wages - Employee	479,813	527,349	645,777	671,975	668,975	378,489	586,162
104.00 - FICA Tax - Social Security	28,921	31,762	38,014	41,807	41,807	22,534	36,466
104.01 - FICA Tax - Medicare	6,764	7,428	8,890	9,918	9,918	5,270	8,529
105.00 - Group Insurance - Employee Benefits	189,429	217,831	237,440	262,838	262,838	126,847	258,893
107.00 - Contribution to Pension Fund - Employee Pension	93,555	106,341	123,893	139,243	139,243	74,285	123,985
108.00 - Overtime - General	962	1,059	2,403	4,000	4,000	1,050	2,000
01 - Personnel Services Total	799,444	891,772	1,056,417	1,129,781	1,126,781	608,475	1,016,035
02 - Contracted Services							
212.00 - Printing - General	1,273	-	182	500	500	372	500
214.00 - Travel & Training - General	12,495	8,673	13,133	21,597	21,597	7,041	15,000
218.00 - Postage - General	3,163	4,626	2,629	5,000	5,000	1,855	4,000
230.00 - Contracted Services- General	3,812	6,576	29,155	20,000	20,000	5,183	19,000
248.00 - Repairs & Maintenance Autos & Trucks	(18)	-	-	-	-	-	-
252.00 - Dues & Subscriptions - General	2,362	1,145	2,855	2,500	7,000	6,155	1,600
256.00 - Insurance - Workers Compensation	7,976	7,885	7,520	7,928	7,928	5,694	9,305
256.01 - Insurance - Property & Liability	20,873	23,188	24,405	27,004	27,004	22,407	29,705
211.001 - Telephone - Cellular Phone	-	-	-	-	-	-	-
246.000 - Repairs & Maintenance - Equipment	-	-	-	-	-	-	-
212.01 - Printing - Public Information2	538	389	-	6,527	6,527	-	4,500
02 - Contracted Services Total	52,474	52,482	79,879	91,056	95,556	48,707	83,610
03 - Commodities							
343.00 - Supplies & Materials - Automobile	12,577	14,180	12,333	12,000	12,000	6,984	12,000
344.00 - Supplies & Materials Office Supplies	4,704	5,241	5,732	5,500	4,000	2,149	4,000
344.12 - Supplies & Materials Small Tools/Equipment	1,733	180	34	2,000	2,000	-	1,000
351.00 - Uniforms - General	4,030	725	5,776	5,000	5,000	2,427	4,000
344.004 - Supplies & Materials Emergency Clothing	-	-	-	-	-	-	-

	2023 Actual	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Actual (YTD as of 1/23/26)	2027 Proposed Budget
03 - Commodities Total	23,044	20,327	23,874	24,500	23,000	11,560	21,000
05 - Capital Outlay							
459.00 - Capital Outlay Equip- Equipment	143,254	51,593	356	2,002	2,002	-	-
05 - Capital Outlay Total	143,254	51,593	356	2,002	2,002	-	-
436 - Code Enforcement Total	1,018,216	1,016,174	1,160,527	1,247,339	1,247,339	668,743	1,120,645
437 - Planning & Zoning							
01 - Personnel Services							
103.00 - Salary & Wages - Employee	206,287	155,265	168,255	233,000	289,142	144,715	390,724
104.00 - FICA Tax - Social Security	12,559	9,467	10,289	14,448	18,468	8,864	24,301
104.01 - FICA Tax - Medicare	2,937	2,214	2,406	3,403	4,343	2,073	5,684
105.00 - Group Insurance - Employee Benefits	46,257	39,892	37,391	67,529	89,672	30,115	123,843
107.00 - Contribution to Pension Fund - Employee Pension	43,124	33,688	35,896	48,302	61,969	29,967	78,513
108.00 - Overtime - General	30	265	535	500	500	234	500
01 - Personnel Services Total	311,193	240,790	254,772	367,182	464,093	215,968	623,565
02 - Contracted Services							
211.01 - Telephone - Cellular Phone	1,860	1,285	1,140	1,140	1,140	490	720
212.00 - Printing - General	1,004	700	5,170	1,000	1,600	1,496	1,600
214.00 - Travel & Training - General	6,821	6,453	2,665	13,000	13,000	3,803	11,000
217.00 - Advertising & Legal Publications- General	1,753	1,358	2,155	2,500	2,500	1,206	2,250
218.00 - Postage - General	476	526	678	500	500	491	500
230.00 - Contracted Services- General	2,265	3,354	829	35,000	40,693	10,385	4,000
249.01 - Rents & Leases - Equipment Rental	1,884	-	-	-	-	-	-
252.00 - Dues & Subscriptions - General	1,890	1,665	5,991	2,200	5,200	3,144	9,000
253.00 - Professional Services- General	4,016	-	-	50,000	50,000	-	9,500
256.00 - Insurance - Workers Compensation	218	284	2,303	1,144	1,144	822	353
256.01 - Insurance - Property & Liability	4,189	4,647	4,936	4,710	4,781	3,912	5,000
246.000 - Repairs & Maintenance - Equipment	-	-	-	-	-	-	-
216.000 - Training & Education- General	-	-	-	-	-	-	-
02 - Contracted Services Total	26,375	20,273	25,866	111,194	120,559	25,748	43,923
03 - Commodities							
343.00 - Supplies & Materials - Automobile	313	155	206	500	500	29	500
344.00 - Supplies & Materials Office Supplies	3,633	3,985	4,105	3,500	2,900	794	3,000
344.01 - Supplies & Materials Operating Supplies	-	-	-	-	-	-	500
351.00 - Uniforms - General	-	-	-	-	-	-	500
03 - Commodities Total	3,946	4,140	4,312	4,000	3,400	823	4,500
05 - Capital Outlay							
459.00 - Capital Outlay Equip- Equipment	-	-	1,232	500	500	-	-
05 - Capital Outlay Total	-	-	1,232	500	500	-	-
437 - Planning & Zoning Total	341,514	265,204	286,182	482,876	588,552	242,539	671,988
438 - Elections							
01 - Personnel Services							
103.00 - Salary & Wages - Employee	-	-	16,439	-	-	-	17,500
01 - Personnel Services Total	-	-	16,439	-	-	-	17,500
02 - Contracted Services							

	2023 Actual	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Actual (YTD as of 1/23/26)	2027 Proposed Budget
212.00 - Printing - General	1,755	-	99	-	-	-	500
217.00 - Advertising & Legal Publications- General	564	-	1,496	-	-	-	1,000
218.00 - Postage - General	7,369	-	1,448	-	-	-	1,000
230.00 - Contracted Services- General	35,815	-	17,450	-	-	-	20,000
249.00 - Rents & Leases - General	-	-	1,050	-	-	-	1,050
02 - Contracted Services Total	45,503	-	21,544	-	-	-	23,550
03 - Commodities							
344.00 - Supplies & Materials Office Supplies	1,529	-	762	-	-	-	1,000
03 - Commodities Total	1,529	-	762	-	-	-	1,000
438 - Elections Total	47,032	-	38,744	-	-	-	42,050
439 - Information Technology							
01 - Personnel Services							
103.00 - Salary & Wages - Employee	106,224	139,876	166,549	173,513	173,513	100,079	175,052
104.00 - FICA Tax - Social Security	6,473	8,453	10,204	10,860	10,860	6,089	11,112
104.01 - FICA Tax - Medicare	1,514	1,977	2,387	2,543	2,543	1,424	2,599
105.00 - Group Insurance - Employee Benefits	27,202	29,909	38,314	37,392	37,392	27,347	40,981
107.00 - Contribution to Pension Fund - Employee Pension	22,755	26,892	30,848	35,970	35,970	21,405	37,778
108.00 - Overtime - General	2,481	935	2,625	2,000	2,000	1,097	2,000
01 - Personnel Services Total	166,649	208,043	250,927	262,278	262,278	157,441	269,522
02 - Contracted Services							
211.00 - Telephone - General	151,574	174,649	148,647	156,000	150,000	74,148	100,000
211.01 - Telephone - Cellular Phone	25,832	28,149	34,703	44,160	44,160	14,347	34,000
211.02 - Telephone - Internet	-	7,668	4,711	-	6,000	2,897	-
214.00 - Travel & Training - General	3,200	(5,000)	5,573	3,000	3,000	-	3,000
230.00 - Contracted Services- General	156,718	378,441	507,962	459,936	459,936	227,489	459,936
249.01 - Rents & Leases - Equipment Rental	-	-	-	2,000	2,000	-	-
256.00 - Insurance - Workers Compensation	117	168	134	145	145	104	162
256.01 - Insurance - Property & Liability	4,627	5,044	5,686	5,588	5,588	4,653	6,147
02 - Contracted Services Total	342,067	589,118	707,415	670,829	670,829	323,638	603,245
03 - Commodities							
343.00 - Supplies & Materials - Automobile	-	578	505	720	720	494	720
344.00 - Supplies & Materials Office Supplies	480	955	598	1,500	1,500	374	800
03 - Commodities Total	480	1,533	1,102	2,220	2,220	868	1,520
05 - Capital Outlay							
459.00 - Capital Outlay Equip- Equipment	1,223	10,326	1,483	31,000	31,000	7,223	14,000
05 - Capital Outlay Total	1,223	10,326	1,483	31,000	31,000	7,223	14,000
439 - Information Technology Total	510,420	809,020	960,927	966,327	966,327	489,170	888,287
440 - City Hall							
01 - Personnel Services							
103.00 - Salary & Wages - Employee	591,283	619,624	649,635	720,438	720,438	344,015	665,605
104.00 - FICA Tax - Social Security	35,805	37,731	39,554	44,789	44,789	20,891	41,499
104.01 - FICA Tax - Medicare	8,374	8,824	9,250	10,679	10,679	4,886	9,706
105.00 - Group Insurance - Employee Benefits	192,296	197,292	218,352	263,219	263,219	116,665	262,246
107.00 - Contribution to Pension Fund - Employee Pension	122,330	132,981	139,041	149,235	149,235	73,192	134,745

	2023 Actual	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Actual (YTD as of 1/23/26)	2027 Proposed Budget
108.00 - Overtime - General	906	4,049	4,434	4,000	4,000	1,900	3,000
01 - Personnel Services Total	950,994	1,000,502	1,060,267	1,192,360	1,192,360	561,547	1,116,801
02 - Contracted Services							
211.00 - Telephone - General	-	-	-	-	-	-	-
211.01 - Telephone - Cellular Phone	1,516	1,604	1,945	1,980	1,980	770	720
212.00 - Printing - General	-	205	-	-	-	-	-
213.01 - Utilities - Electric	89,901	88,324	140,532	90,000	90,000	68,690	99,000
213.02 - Utilities - Gas	47,590	45,651	39,788	40,000	40,000	18,731	44,000
213.03 - Utilities - Water	11,812	14,025	38,264	15,000	15,000	8,507	16,500
213.06 - Utilities - Storm Sewer	36,451	32,979	29,357	35,000	35,000	7,475	38,500
216.00 - Training & Education- General	-	811	-	1,000	1,000	250	1,000
217.00 - Advertising & Legal Publications- General	-	68	-	-	-	-	-
218.00 - Postage - General	-	-	-	-	-	-	250
230.00 - Contracted Services- General	20,110	35,597	34,482	40,300	40,300	15,996	50,000
245.00 - Repairs & Maintenance Buildings & Grounds	88,478	31,076	38,963	45,000	45,000	11,059	35,000
246.01 - Repairs & Maintenance Street Light Maintenance	-	-	-	10,000	10,000	3,096	6,500
246.02 - Repairs & Maintenance Traffic Signal Maintenance	-	-	-	10,000	10,000	1,560	4,000
249.01 - Rents & Leases - Equipment Rental	-	-	-	500	500	-	500
253.00 - Professional Services- General	-	-	513	5,000	5,000	-	-
256.00 - Insurance - Workers Compensation	19,513	18,933	10,431	15,287	15,287	10,978	7,744
256.01 - Insurance - Property & Liability	35,702	39,772	40,549	47,698	47,698	39,516	52,468
349.04 - Charges by Other Entities - WV DMV/CDL Testing	-	54	-	-	-	-	-
02 - Contracted Services Total	351,072	309,100	374,825	356,765	356,765	186,628	356,182
03 - Commodities							
344.00 - Supplies & Materials Office Supplies	-	3,010	2,513	1,500	1,500	790	1,500
344.08 - Supplies & Materials Janitorial Supplies	24,127	24,974	30,490	30,000	30,000	18,744	25,000
344.12 - Supplies & Materials Small Tools/Equipment	-	5,152	971	2,000	2,000	215	1,250
351.00 - Uniforms - General	200	3,711	8,337	3,000	3,000	2,203	3,500
03 - Commodities Total	24,327	36,848	42,310	36,500	36,500	21,952	31,250
05 - Capital Outlay							
459.00 - Capital Outlay Equip- Equipment	-	588	554	-	-	-	-
05 - Capital Outlay Total	-	588	554	-	-	-	-
440 - City Hall Total	1,326,393	1,347,038	1,477,956	1,585,625	1,585,625	770,128	1,504,233
444 - Transfers							
04 - Contributions							
566.01 - Contribution Other Fund Capital Escrow Fund - MSF	2,440,987	2,359,461	2,296,452	2,415,000	2,415,000	125,000	1,776,750
566.02 - Contribution Other Fund MET Theatre-Amusement Tax	3,000	2,609	7,515	2,500	2,500	-	2,500
566.03 - Contribution Other Fund MET Theatre-Hotel Occupancy Tax	45,000	45,000	37,500	45,000	45,000	26,250	45,000
566.035 - Contribution Other Fund MET Theatre Fund	54,850	54,950	-	-	-	-	-
566.040 - Contribution Other Fund OPEB Trust Fund	-	250,000	-	-	-	-	-
566.041 - Contribution Other Fund HRM Riverfront Park	-	-	-	-	-	-	-
566.044 - Contribution Other Fund Arts & Culture Development	442,152	250,000	300,000	525,328	525,328	300,000	500,000
566.254 - Contribution Other Fund Capital Escrow Fund	2,465,251	2,069,885	1,985,304	2,900,000	2,150,000	125,000	1,590,000
566.403 - Contribution Other Fund Airport Fund	189,811	150,000	200,000	200,000	200,000	200,000	150,000

	2023 Actual	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Actual (YTD as of 1/23/26)	2027 Proposed Budget
566.420 - Contribution Other Fund Building Commission Fund	320,378	317,106	341,422	314,425	314,425	125,660	-
566.509 - Contribution Other Fund Life & Health Fund	-	-	-	-	-	-	-
567.006 - Contrib Govt Entities BOPARC	1,600,000	1,700,000	1,350,000	1,900,000	1,900,000	1,425,000	1,800,000
567.008 - Contrib Govt Entities Library	875,000	900,000	995,803	966,000	966,000	730,303	960,000
567.01 - Contrib Govt Entities MM MPO	17,500	30,000	20,000	30,000	30,000	20,000	20,000
567.02 - Contrib Govt Entities BOPARC - Hotel Occupancy Tax	253,127	244,825	233,721	255,000	255,000	194,767	280,000
567.406 - Contrib Govt Entities - Parking Authority	-	-	-	-	6,000	6,000	-
567.759 - Contrib Govt Entities Mountain Line Transit Authority	356,500	356,500	386,719	356,500	356,500	267,375	300,000
566.00 - Contribution Other Fund Other	-	-	-	-	-	-	-
04 - Contributions Total	9,063,556	8,730,336	8,154,435	9,909,753	9,165,753	3,545,355	7,424,250
05 - Capital Outlay							
249.07 - Rents & Leases - Spruce St Lease Purchase Payment	139,102	139,102	139,102	139,103	139,103	69,551	-
249.04 - Rents & Leases - Lease Purchase-Energy Conservation2	115,462	120,340	64,247	64,247	64,247	6,224	-
05 - Capital Outlay Total	254,564	259,442	203,349	203,350	203,350	75,775	-
444 - Transfers Total	9,318,120	8,989,778	8,357,785	10,113,103	9,369,103	3,621,130	7,424,250
569 - Communications							
01 - Personnel Services							
103.00 - Salary & Wages - Employee	140,514	140,852	154,777	174,565	174,565	76,695	162,645
104.00 - FICA Tax - Social Security	8,404	8,494	9,394	10,801	10,801	4,671	10,173
104.01 - FICA Tax - Medicare	1,965	1,986	2,197	2,529	2,529	1,092	2,379
105.00 - Group Insurance - Employee Benefits	53,635	54,695	59,324	63,711	63,711	21,812	59,795
107.00 - Contribution to Pension Fund - Employee Pension	28,828	29,483	27,966	33,610	33,610	15,037	34,585
108.00 - Overtime - General	-	250	990	3,240	3,240	202	1,000
01 - Personnel Services Total	233,345	235,759	254,648	288,456	288,456	119,508	270,577
02 - Contracted Services							
211.01 - Telephone - Cellular Phone	1,108	900	420	420	420	-	420
212.00 - Printing - General	-	-	-	1,400	1,400	-	400
214.00 - Travel & Training - General	1,904	-	1,496	4,000	4,000	-	3,000
217.00 - Advertising & Legal Publications- General	13	16,834	27	500	500	-	300
218.00 - Postage - General	2	-	-	50	50	-	50
230.00 - Contracted Services- General	24,633	55,827	91,995	66,575	66,575	25,592	63,940
246.00 - Repairs & Maintenance - Equipment	227	-	30	-	-	-	-
252.00 - Dues & Subscriptions - General	7,361	882	2,055	2,000	2,000	578	2,000
256.00 - Insurance - Workers Compensation	167	164	90	172	172	123	148
256.01 - Insurance - Property & Liability	1,605	1,832	2,043	2,133	2,133	1,774	2,347
02 - Contracted Services Total	37,020	76,440	98,156	77,250	77,250	28,068	72,605
03 - Commodities							
344.00 - Supplies & Materials Office Supplies	1,515	460	112	1,000	1,000	-	750
344.27 - Supplies & Materials Leadership Academy	194	545	-	-	-	-	900
03 - Commodities Total	1,708	1,005	112	1,000	1,000	-	1,650
05 - Capital Outlay							
459.00 - Capital Outlay Equip- Equipment	1,398	639	4,533	1,500	1,500	423	500
05 - Capital Outlay Total	1,398	639	4,533	1,500	1,500	423	500
569 - Communications Total	273,472	313,843	357,450	368,206	368,206	147,999	345,332

	2023 Actual	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Actual (YTD as of 1/23/26)	2027 Proposed Budget
699 - Contingencies							
04 - Contributions							
568.00 - Other Contributions- Other	-	-	-	416,479	140,388	-	250,000
04 - Contributions Total	-	-	-	416,479	140,388	-	250,000
699 - Contingencies Total	-	-	-	416,479	140,388	-	250,000
700 - Police Department							
01 - Personnel Services							
103.00 - Salary & Wages - Employee	4,791,017	4,866,537	4,661,247	5,395,561	5,395,561	2,949,845	4,923,880
104.00 - FICA Tax - Social Security	34,517	42,195	43,205	41,428	41,428	22,863	41,954
104.01 - FICA Tax - Medicare	79,178	78,982	78,556	89,035	89,035	47,542	81,280
105.00 - Group Insurance - Employee Benefits	1,297,038	1,275,871	1,237,213	1,497,369	1,497,369	719,797	1,689,056
107.00 - Contribution to Pension Fund - Employee Pension	125,856	138,384	138,897	163,953	163,953	80,391	112,656
107.01 - Contribution to Pension Fund - Police & Fire Pension	1,314,699	1,284,564	1,494,147	1,707,578	1,707,578	1,004,984	1,615,265
108.00 - Overtime - General	775,911	679,477	861,908	675,000	675,000	389,750	665,000
107.02 - Contribution to Pension Fund - WV MPFRS	-	-	-	-	-	4,275	48,806
01 - Personnel Services Total	8,418,216	8,366,011	8,515,173	9,569,924	9,569,924	5,219,447	9,177,897
02 - Contracted Services							
211.01 - Telephone - Cellular Phone	12,660	14,467	18,630	14,460	14,460	9,875	16,620
212.00 - Printing - General	6,326	5,663	3,489	4,000	6,500	5,634	4,000
213.01 - Utilities - Electric	6,871	24,348	-	-	-	-	-
213.02 - Utilities - Gas	1,521	4,450	-	-	-	-	-
214.00 - Travel & Training - General	18,733	27,285	29,169	29,000	29,000	16,359	25,000
216.01 - Training & Education- Crime Prevent/Neighborhood Watch	-	4,454	4,153	1,000	1,000	-	1,000
218.00 - Postage - General	2,324	2,324	2,728	2,500	2,500	1,060	2,500
225.00 - Laundry & Dry Cleaning - General	3,290	1,346	1,231	4,000	4,000	627	1,500
230.00 - Contracted Services- General	67,771	112,740	144,821	120,000	120,000	98,730	120,000
230.01 - Contracted Services- Civic Promotions	-	-	-	-	500	140	1,500
230.21 - Contracted Services- Towing Costs	1,057	861	398	500	-	-	-
232.00 - Bank Charges- General	383	956	2,204	1,350	1,350	1,168	1,350
233.01 - Investigation Expense - Supplies	2,010	1,826	2,832	3,000	3,000	1,201	-
246.00 - Repairs & Maintenance - Equipment	7,726	20,828	11,240	15,000	15,000	4,975	15,000
248.00 - Repairs & Maintenance Autos & Trucks	79	-	-	-	-	-	-
249.00 - Rents & Leases - Buildings & Equipment	-	-	-	-	-	-	-
249.01 - Rents & Leases - Equipment Rental	16,556	18,200	16,481	17,000	17,000	10,289	17,770
252.00 - Dues & Subscriptions - General	3,274	3,471	3,898	4,000	4,000	1,511	4,000
253.00 - Professional Services- General	84	805	-	-	-	-	-
256.00 - Insurance - Workers Compensation	66,491	65,502	66,246	72,865	72,865	52,321	57,325
256.01 - Insurance - Property & Liability	225,349	255,194	265,962	366,772	366,772	292,022	403,450
217.000 - Advertising & Legal Publications- General	-	-	-	-	-	-	-
02 - Contracted Services Total	442,506	564,717	573,483	655,447	657,947	495,910	671,015
03 - Commodities							
233.00 - Investigation Expense - General	2,238	2,884	3,824	3,000	3,000	840	3,000
343.00 - Supplies & Materials - Automobile	157,414	151,195	159,916	120,000	120,000	81,329	144,000
344.00 - Supplies & Materials Office Supplies	19,234	16,590	11,395	6,000	6,000	1,495	6,000

	2023 Actual	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Actual (YTD as of 1/23/26)	2027 Proposed Budget
344.01 - Supplies & Materials Operating Supplies	12,236	6,227	7,396	9,500	7,000	3,949	6,000
344.02 - Supplies & Materials Firearm Supplies	61,242	72,725	49,102	-	-	-	-
344.03 - Supplies & Materials Photography Supplies	1,262	2,909	2,591	-	-	-	-
349.00 - Charges by Other Entities - Governmental	17,772	29,723	38,673	30,000	30,000	16,409	30,000
351.00 - Uniforms - General	57,820	61,355	64,569	60,000	60,000	20,742	59,000
03 - Commodities Total	329,219	343,608	337,467	228,500	226,000	124,764	248,000
05 - Capital Outlay							
459.00 - Capital Outlay Equip- Equipment	1,233	178,342	53,732	10,000	10,000	-	5,000
459.04 - Capital Outlay Equip- K-9 Equipment	4,732	13,265	18,568	7,900	7,900	4,256	7,900
05 - Capital Outlay Total	5,965	191,607	72,300	17,900	17,900	4,256	12,900
06 - Grant Expenditures							
459.02 - Capital Outlay Equip- Grant/Equip & Materials	15,439	-	25,714	60,000	60,000	6,235	-
06 - Grant Expenditures Total	15,439	-	25,714	60,000	60,000	6,235	-
700 - Police Department Total	9,211,344	9,465,943	9,524,138	10,531,771	10,531,771	5,850,612	10,109,812
700.37 - Police Department - Training Center							
02 - Contracted Services							
213.01 - Utilities - Electric	-	-	31,169	25,000	25,000	17,580	27,500
213.02 - Utilities - Gas	-	-	4,773	5,000	5,000	2,569	5,500
216.00 - Training & Education - General	-	84	-	-	-	-	-
230.00 - Contracted Services- General	-	843	2,316	6,340	4,340	180	2,000
245.00 - Repairs & Maintenance Buildings & Grounds	-	-	195	500	500	360	500
246.00 - Repairs & Maintenance - Equipment	-	2,220	6,362	5,000	5,000	2,219	4,000
249.00 - Rents & Leases - Buildings & Equipment	-	-	-	1,000	1,000	224	500
02 - Contracted Services Total	-	3,147	44,814	42,840	40,840	23,132	40,000
03 - Commodities							
344.00 - Supplies & Materials Office Supplies	-	5	189	500	1,500	300	1,000
344.01 - Supplies & Materials Operating Supplies	-	1,408	1,557	750	1,750	857	1,750
344.02 - Supplies & Materials Firearm Supplies	-	713	53,451	79,000	79,000	2,866	61,000
344.08 - Supplies & Materials Janitorial Supplies	-	454	1,176	1,000	1,000	242	500
03 - Commodities Total	-	2,580	56,373	81,250	83,250	4,264	64,250
700.37 - Police Department - Training Center Total	-	5,727	101,187	124,090	124,090	27,396	104,250
706 - Fire Department							
01 - Personnel Services							
103.00 - Salary & Wages - Employee	3,803,841	3,509,585	2,953,771	4,340,237	4,066,606	2,286,197	4,371,291
104.00 - FICA Tax - Social Security	2,920	2,766	8,168	2,846	2,846	1,365	2,727
104.01 - FICA Tax - Medicare	59,211	63,040	57,767	68,693	68,746	41,386	88,316
105.00 - Group Insurance - Employee Benefits	983,602	1,071,112	1,015,147	1,078,549	1,078,549	606,109	1,393,436
107.00 - Contribution to Pension Fund - Employee Pension	10,070	9,673	8,551	9,535	9,535	5,424	9,269
107.01 - Contribution to Pension Fund - Police & Fire Pension	1,046,841	1,117,217	1,042,521	1,159,126	1,159,126	686,527	1,058,553
108.00 - Overtime - General	368,661	936,902	1,129,710	325,000	602,296	623,879	325,000
107.02 - Contribution to Pension Fund - WV MPFRS	-	-	-	-	-	3,441	26,568
01 - Personnel Services Total	6,275,146	6,710,294	6,215,633	6,983,986	6,987,704	4,254,328	7,275,160
02 - Contracted Services							
211.01 - Telephone - Cellular Phone	3,600	3,600	3,346	2,880	2,880	2,374	2,160

	2023 Actual	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Actual (YTD as of 1/23/26)	2027 Proposed Budget
212.00 - Printing - General	-	-	84	-	-	-	-
213.01 - Utilities - Electric	22,707	22,921	28,480	25,000	25,000	16,741	27,500
213.02 - Utilities - Gas	12,497	13,195	12,682	13,000	13,000	5,386	14,000
213.03 - Utilities - Water	6,775	5,355	4,829	6,500	6,500	2,899	7,000
213.06 - Utilities - Storm Sewer	1,414	1,783	2,285	2,060	2,060	681	2,266
214.00 - Travel & Training - General	33,001	58,179	43,038	77,000	77,000	44,560	65,000
216.02 - Training & Education- Fire Prevention/Public Education	13,316	15,816	-	-	-	-	-
217.00 - Advertising & Legal Publications- General	-	87	-	100	100	-	-
218.00 - Postage - General	332	287	127	300	300	186	400
225.00 - Laundry & Dry Cleaning - General	11,809	11,867	11,735	12,600	12,600	-	12,000
230.00 - Contracted Services- General	54,581	57,997	62,655	60,500	67,000	57,404	96,290
245.00 - Repairs & Maintenance Buildings & Grounds	27,910	13,768	24,226	20,000	54,000	32,054	24,500
246.00 - Repairs & Maintenance - Equipment	15,258	11,001	17,551	20,000	20,000	8,219	19,000
248.00 - Repairs & Maintenance Autos & Trucks	133,269	125,520	98,459	120,000	120,000	83,075	110,000
249.01 - Rents & Leases - Equipment Rental	-	4,257	4,801	7,000	7,000	2,146	4,750
252.00 - Dues & Subscriptions - General	2,381	784	282	4,000	4,000	744	2,000
256.00 - Insurance - Workers Compensation	42,583	42,548	57,193	80,992	80,992	58,163	101,626
256.01 - Insurance - Property & Liability	118,507	127,592	133,757	150,515	150,515	124,865	165,522
228.000 - Freight - General	-	-	-	-	-	-	-
253.000 - Professional Services - General	-	-	-	-	-	-	-
02 - Contracted Services Total	499,937	516,559	505,529	602,447	642,947	439,496	654,014
03 - Commodities							
343.00 - Supplies & Materials - Automobile	59,047	48,091	36,935	56,000	56,000	20,805	50,000
344.00 - Supplies & Materials Office Supplies	4,262	5,783	4,499	3,500	3,500	2,084	4,000
344.01 - Supplies & Materials Operating Supplies	15,891	11,610	12,756	17,000	17,000	9,521	15,000
344.08 - Supplies & Materials Janitorial Supplies	11,506	9,577	13,610	11,000	11,000	7,308	13,000
344.18 - Supplies & Materials Fire Supplies/Clothing	137,111	120,981	130,409	125,000	84,500	68,635	84,000
344.30 - Supplies & Materials Fire Marshall Supplies/Clothing	-	14,833	-	-	-	-	-
349.02 - Charges by Other Entities - Hydrant Rental	65,858	67,841	70,061	72,500	72,500	36,128	72,500
351.00 - Uniforms - General	34,771	27,511	34,276	45,000	45,000	41,736	42,000
03 - Commodities Total	328,446	306,227	302,547	330,000	289,500	186,217	280,500
05 - Capital Outlay							
459.00 - Capital Outlay Equip- Equipment	3,319	13,664	74,777	20,000	13,871	-	12,000
05 - Capital Outlay Total	3,319	13,664	74,777	20,000	13,871	-	12,000
06 - Grant Expenditures							
459.02 - Capital Outlay Equip- Grant/Equip & Materials	-	48,375	-	-	-	-	-
06 - Grant Expenditures Total	-	48,375	-	-	-	-	-
706 - Fire Department Total	7,106,848	7,595,120	7,098,486	7,936,433	7,934,022	4,880,041	8,221,674
706.38 - Fire Department - Fire Marshal							
02 - Contracted Services							
214.00 - Travel & Training - General	-	-	-	6,000	6,371	5,954	8,500
216.02 - Training & Education- Fire Prevention/Public Education	-	-	15,951	16,000	11,268	11,213	9,000
252.00 - Dues & Subscriptions - General	-	-	3,796	4,000	4,000	2,372	5,400
256.01 - Insurance - Property & Liability	-	-	-	7,200	7,200	-	7,920

	2023 Actual	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Actual (YTD as of 1/23/26)	2027 Proposed Budget
02 - Contracted Services Total	-	-	19,746	33,200	28,839	19,540	30,820
03 - Commodities							
343.00 - Supplies & Materials - Automobile	-	-	5,860	7,080	7,080	3,444	6,000
344.00 - Supplies & Materials Office Supplies	-	-	1,494	2,000	2,000	275	1,000
344.40 - Supplies & Materials K9 Supplies	-	-	-	-	2,000	378	1,750
344.30 - Supplies & Materials Fire Marshal Supplies/Clothing	-	-	20,904	21,400	20,043	8,610	19,500
03 - Commodities Total	-	-	28,259	30,480	31,123	12,707	28,250
05 - Capital Outlay							
459.00 - Capital Outlay Equip- Equipment	-	-	17,700	-	6,129	6,129	-
05 - Capital Outlay Total	-	-	17,700	-	6,129	6,129	-
706.38 - Fire Department - Fire Marshal Total	-	-	65,705	63,680	66,091	38,375	59,070
707 - Animal Control							
02 - Contracted Services							
230.00 - Contracted Services- General	31,027	-	58,510	36,426	41,711	26,021	40,180
02 - Contracted Services Total	31,027	-	58,510	36,426	41,711	26,021	40,180
707 - Animal Control Total	31,027	-	58,510	36,426	41,711	26,021	40,180
750 - Street Department							
01 - Personnel Services							
103.00 - Salary & Wages - Employee	1,477,887	1,498,939	1,506,629	1,817,293	1,817,293	932,824	1,532,335
104.00 - FICA Tax - Social Security	90,318	93,550	94,023	114,273	114,273	58,227	98,044
104.01 - FICA Tax - Medicare	21,123	21,879	21,989	28,061	28,061	13,618	22,930
105.00 - Group Insurance - Employee Benefits	511,569	496,838	466,899	587,188	587,188	292,688	637,374
107.00 - Contribution to Pension Fund - Employee Pension	297,092	318,479	323,414	345,592	345,592	196,212	330,500
108.00 - Overtime - General	17,533	44,830	59,330	30,000	30,000	29,967	45,000
01 - Personnel Services Total	2,415,522	2,474,515	2,472,283	2,922,407	2,922,407	1,523,535	2,666,183
02 - Contracted Services							
211.01 - Telephone - Cellular Phone	4,020	3,420	3,935	4,020	4,020	2,405	4,020
213.04 - Utilities - Traffic Signals	36,645	34,470	43,492	36,050	36,050	24,147	45,000
213.05 - Utilities - Street Lighting	282,394	271,917	329,308	298,550	298,550	191,059	328,405
214.00 - Travel & Training - General	1,614	3,948	7,847	8,000	8,000	7,559	9,000
216.00 - Training & Education- General	-	225	-	1,000	1,000	-	-
217.00 - Advertising & Legal Publications- General	345	865	750	300	400	399	400
218.00 - Postage - General	-	-	24	200	200	31	200
230.00 - Contracted Services- General	35,956	56,951	24,829	20,500	20,500	5,838	18,400
245.00 - Repairs & Maintenance Buildings & Grounds	10,721	8,118	14,677	13,000	13,000	11,834	14,500
246.01 - Repairs & Maintenance - Street Light Maintenance	8,515	14,448	7,450	-	-	-	-
248.00 - Repairs & Maintenance Autos & Trucks	177	-	-	-	-	-	-
249.01 - Rents & Leases - Equipment Rental	-	-	840	2,000	2,000	-	1,000
252.00 - Dues & Subscriptions - General	8,371	7,401	7,617	9,000	8,000	7,966	9,500
253.00 - Professional Services- General	-	-	101,158	50,000	50,000	34,009	50,000
253.02 - Professional Services- Environmental Services	-	-	13,894	18,500	18,500	-	18,000
256.00 - Insurance - Workers Compensation	75,678	74,518	108,661	98,524	98,524	68,815	56,835
256.01 - Insurance - Property & Liability	59,306	65,823	74,208	81,925	81,925	67,932	90,118
349.04 - Charges by Other Entities - WV DMV/CDL Testing	83	340	244	500	500	450	1,000

	2023 Actual	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Actual (YTD as of 1/23/26)	2027 Proposed Budget
246.002 - Repairs & Maintenance - Traffic Signal	-	-	-	-	-	-	-
02 - Contracted Services Total	523,824	542,445	738,934	642,069	641,169	422,444	646,378
03 - Commodities							
343.00 - Supplies & Materials - Automobile	162,013	132,016	84,138	100,000	100,000	49,850	95,000
344.00 - Supplies & Materials Office Supplies	5,684	4,433	11,430	5,000	5,900	6,179	4,000
344.06 - Supplies & Materials Litter Supplies	5,703	3,811	1,808	3,500	3,500	943	3,500
344.08 - Supplies & Materials Janitorial Supplies	-	2,793	129	-	-	-	-
344.09 - Supplies & Materials Sidewalk Repair Materials	3,066	3,174	4,682	4,000	4,000	19	3,800
344.11 - Supplies & Materials Guard Rails	-	900	-	1,500	1,500	-	1,000
344.12 - Supplies & Materials Small Tools/Equipment	19,916	15,140	13,274	15,000	15,000	8,881	9,500
344.13 - Supplies & Materials Salt - Snow Removal	3,528	-	6,230	8,000	8,000	1,232	8,000
344.17 - Supplies & Materials Construction Supplies	7,945	14,536	12,706	10,000	10,000	7,874	10,000
351.00 - Uniforms - General	12,932	7,148	10,238	10,500	10,500	3,349	10,000
351.01 - Uniforms - Safety Equipment	12,955	7,117	8,117	10,000	10,000	7,630	8,000
03 - Commodities Total	233,741	191,067	152,754	167,500	168,400	85,958	152,800
05 - Capital Outlay							
459.00 - Capital Outlay Equip- Equipment	16,967	-	-	-	-	-	-
05 - Capital Outlay Total	16,967	-	-	-	-	-	-
4 - Commodities							
New - Supplies Street Repair	-	-	-	-	-	-	18,000
4 - Commodities Total	-	-	-	-	-	-	18,000
5 - Commodities							
New - Supplies Sign Shop	-	-	-	-	-	-	19,500
5 - Commodities Total	-	-	-	-	-	-	19,500
750 - Street Department Total	3,190,054	3,208,027	3,363,970	3,731,976	3,731,976	2,031,937	3,502,861
754 - Equipment Maintenance							
01 - Personnel Services							
103.00 - Salary & Wages - Employee	351,724	354,314	354,792	363,154	363,154	197,530	317,789
104.00 - FICA Tax - Social Security	21,868	21,903	22,067	23,084	23,084	12,094	20,666
104.01 - FICA Tax - Medicare	5,114	5,122	5,161	5,457	5,457	2,828	4,833
105.00 - Group Insurance - Employee Benefits	146,696	153,154	144,847	153,742	153,742	78,942	170,877
107.00 - Contribution to Pension Fund - Employee Pension	75,012	77,395	75,863	75,265	75,265	41,893	70,262
108.00 - Overtime - General	7,007	4,983	14,901	10,000	10,000	3,806	10,000
01 - Personnel Services Total	607,421	616,872	617,630	630,702	630,702	337,095	594,427
02 - Contracted Services							
211.01 - Telephone - Cellular Phone	720	720	720	720	720	420	720
216.00 - Training & Education - General	-	-	-	2,000	2,000	59	1,500
228.00 - Freight - General	97	-	-	-	-	-	-
230.00 - Contracted Services- General	14,917	19,425	19,281	20,000	20,000	17,109	25,500
246.00 - Repairs & Maintenance - Equipment	486	1,081	423	1,500	1,500	763	1,500
248.420 - Repairs & Maintenance Autos & Trucks-Engineering	780	115	-	-	-	-	-
248.436 - Repairs & Maintenance Autos & Trucks-Code Enforcement	4,045	5,960	8,109	7,000	7,000	5,840	7,000
248.437 - Repairs & Maintenance Autos & Trucks-Planning	25	-	-	150	150	-	150
248.439 - Repairs & Maintenance Autos & Trucks-IT	-	-	12	250	250	-	150

	2023 Actual	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Actual (YTD as of 1/23/26)	2027 Proposed Budget
248.440 - Repairs & Maintenance Autos & Trucks-Facilities	1,898	4,523	3,742	6,000	6,000	2,538	4,000
248.700 - Repairs & Maintenance Autos & Trucks-Police	85,341	77,779	87,602	82,000	82,000	66,362	82,000
248.706 - Repairs & Maintenance Autos & Trucks-Fire	3,760	11,326	6,901	10,000	10,000	1,246	8,000
248.750 - Repairs & Maintenance Autos & Trucks-Street	92,263	119,770	95,310	100,000	100,000	61,951	99,000
248.906 - Repairs & Maintenance Autos & Trucks-Arts & Culture	-	-	1,641	250	250	173	250
248.950 - Repairs & Maintenance Autos & Trucks-Urban Landscape	1,447	2,720	1,684	2,000	2,000	655	1,500
256.00 - Insurance - Workers Compensation	3,510	3,456	2,938	4,156	4,156	2,985	3,172
256.01 - Insurance - Property & Liability	10,697	11,869	29,502	13,826	13,826	11,470	15,209
02 - Contracted Services Total	219,986	258,744	257,864	249,852	249,852	171,573	249,651
03 - Commodities							
344.01 - Supplies & Materials Operating Supplies	474	2,265	1,491	2,000	2,000	1,507	2,000
344.05 - Supplies & Materials Mechanic/Garage Supplies	29,662	31,964	49,724	30,000	30,000	22,253	25,000
344.08 - Supplies & Materials Janitorial Supplies	2,761	3,498	3,253	3,500	3,500	1,156	3,300
344.19 - Supplies & Materials Tool Allowance	6,150	5,900	5,900	6,000	6,000	3,100	4,800
347.02 - Purchases for Inventory - Inventory Clearing/Fuel	(54,740)	(39,439)	-	-	-	-	-
351.00 - Uniforms - General	1,734	2,577	3,010	2,500	2,500	2,290	2,500
03 - Commodities Total	(13,959)	6,767	63,377	44,000	44,000	30,306	37,600
3 - Contracted Services							
252.00 - Dues & Subscriptions - General			-				5,545
3 - Contracted Services Total			-				5,545
754 - Equipment Maintenance Total	813,447	882,383	938,872	924,554	924,554	538,974	887,223
800 - Garbage Department							
01 - Personnel Services							
103.000 - Salary & Wages - Employee	-	-	-	-	-	-	-
01 - Personnel Services Total	-	-	-	-	-	-	-
02 - Contracted Services							
230.00 - Contracted Services- General	1,698,116	1,970,800	1,743,473	1,884,000	1,884,000	1,138,505	1,955,256
230.009 - Contracted Services- MUB (Morgantown Utility Board)	83,216	106,452	-	80,000	80,000	-	80,000
02 - Contracted Services Total	1,781,332	2,077,252	1,743,473	1,964,000	1,964,000	1,138,505	2,035,256
800 - Garbage Department Total	1,781,332	2,077,252	1,743,473	1,964,000	1,964,000	1,138,505	2,035,256
950 - Urban Landscape							
01 - Personnel Services							
103.00 - Salary & Wages - Employee	112,697	154,906	172,496	203,263	193,896	105,542	108,571
104.00 - FICA Tax - Social Security	6,900	9,579	10,714	12,580	12,000	6,565	11,169
104.01 - FICA Tax - Medicare	1,614	2,240	2,506	2,986	2,850	1,535	2,612
105.00 - Group Insurance - Employee Benefits	24,010	22,983	22,143	22,143	22,143	12,917	46,135
107.00 - Contribution to Pension Fund - Employee Pension	22,984	30,041	30,201	35,961	33,988	20,053	36,328
108.00 - Overtime - General	-	10	4	-	7	9	-
01 - Personnel Services Total	168,204	219,759	238,064	276,933	264,883	146,621	204,815
02 - Contracted Services							
211.01 - Telephone - Cellular Phone	1,037	1,380	1,320	1,440	1,440	680	580
214.00 - Travel & Training - General	-	1,816	1,023	1,500	1,500	-	1,500
230.00 - Contracted Services- General	12,804	14,827	9,519	13,000	13,000	7,103	13,000
252.00 - Dues & Subscriptions - General	35	40	225	645	645	220	400

	2023 Actual	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Actual (YTD as of 1/23/26)	2027 Proposed Budget
253.00 - Professional Services- General	1,725	600	250	1,000	1,000	-	-
256.00 - Insurance - Workers Compensation	2,431	2,397	2,006	2,839	2,839	2,039	1,344
256.01 - Insurance - Property & Liability	5,138	5,688	5,951	6,624	6,614	5,495	7,276
249.001 - Rents & Leases - Equipment Rental	-	-	-	-	-	-	-
02 - Contracted Services Total	23,170	26,748	20,294	27,048	27,038	15,536	24,100
03 - Commodities							
343.00 - Supplies & Materials - Automobile	4,001	4,646	5,787	6,000	6,000	2,890	5,500
344.00 - Supplies & Materials Office Supplies	294	924	628	750	750	158	750
344.01 - Supplies & Materials Operating Supplies	10,863	6,550	8,852	15,000	15,000	6,398	11,500
344.24 - Supplies & Materials Tree & Plant	7,525	6,864	12,629	13,000	13,000	3,556	12,000
03 - Commodities Total	22,683	18,983	27,897	34,750	34,750	13,001	29,750
950 - Urban Landscape Total	214,057	265,490	286,255	338,731	326,671	175,159	258,665
Grand Total	39,412,568	40,622,084	40,108,385	45,392,959	44,388,107	23,264,435	41,829,181

City of Morgantown

NCWV Economic Outlook 2024 - 2029

Budget 2026 - 2027

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.

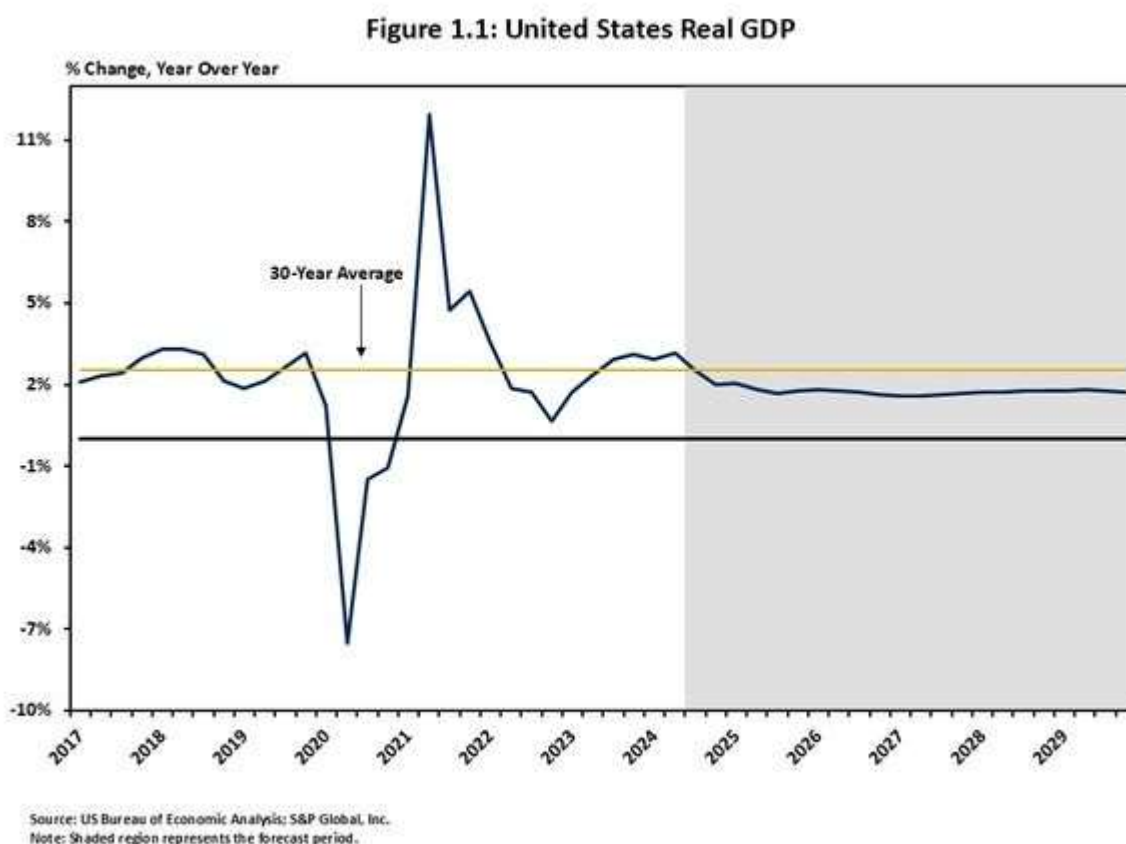


Figure 1.1

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 as 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.

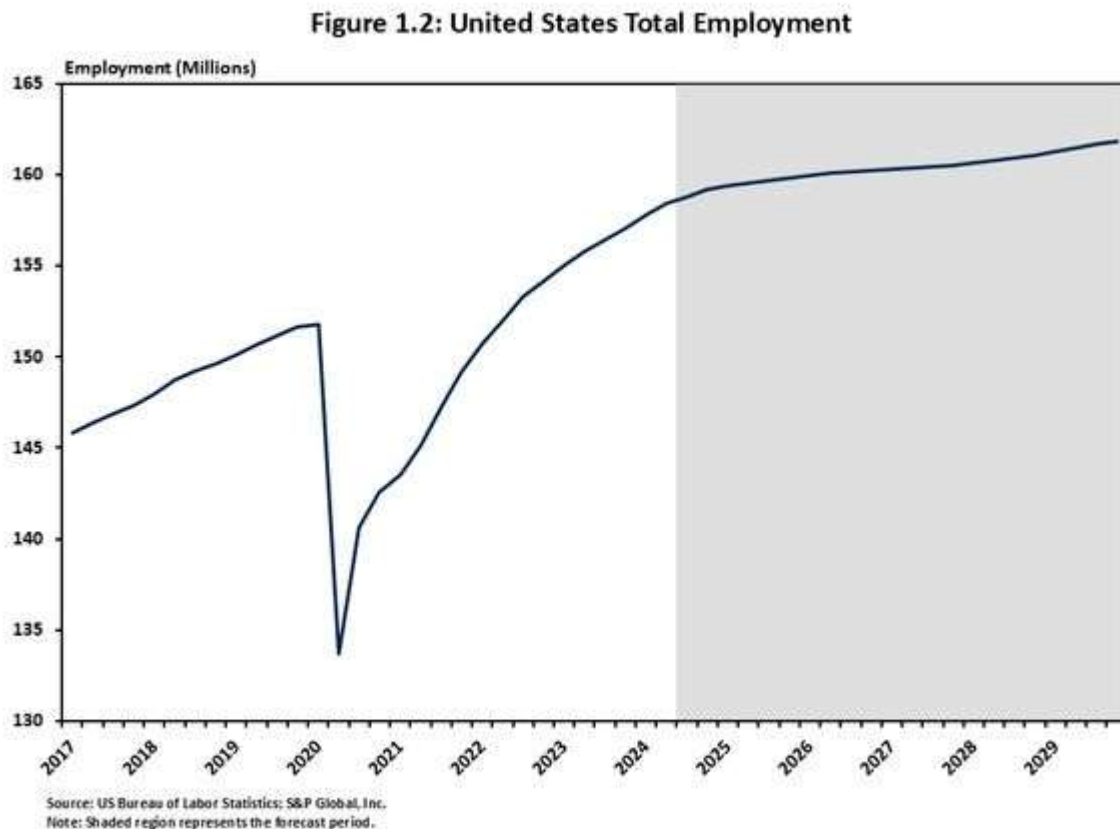


Figure 1.2

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

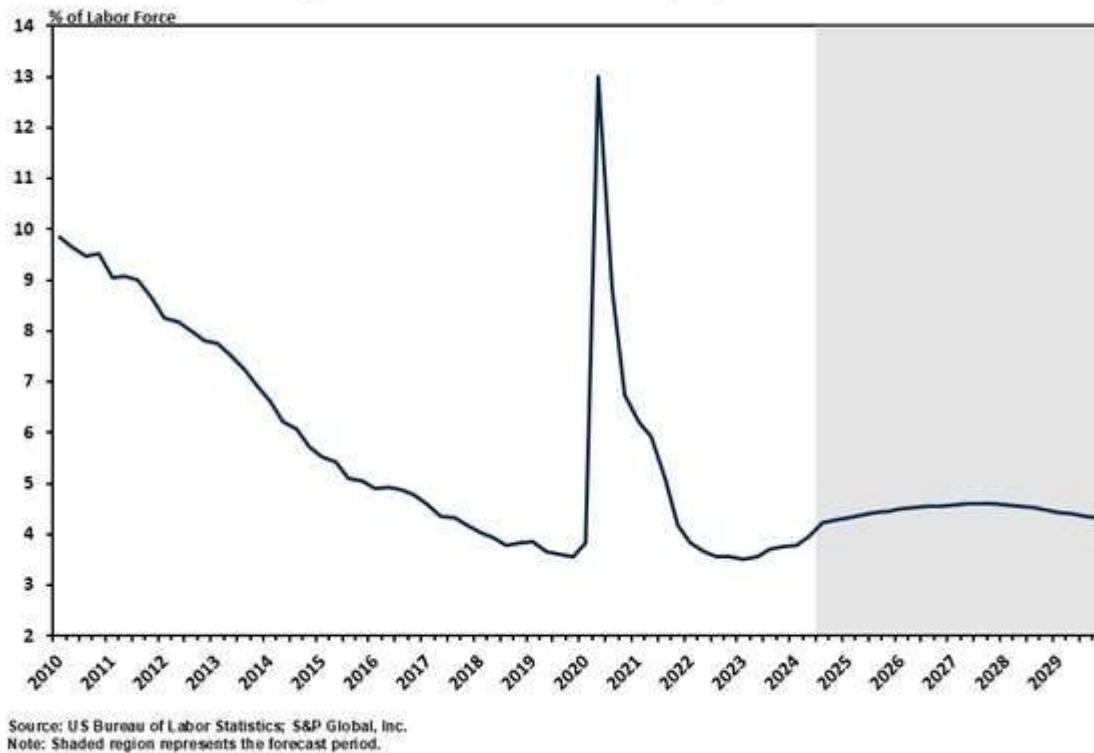


Figure 1.3

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

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: United States Inflation Rates

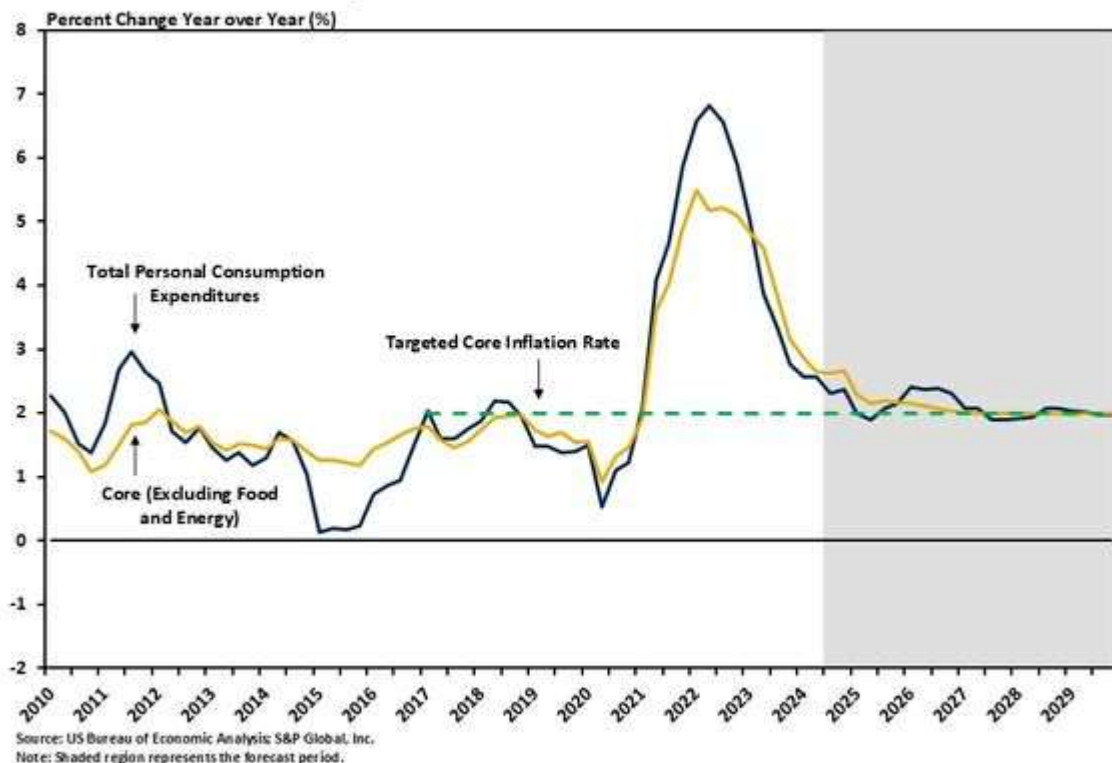


Figure 1.5

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

[\[1\]](#) 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.

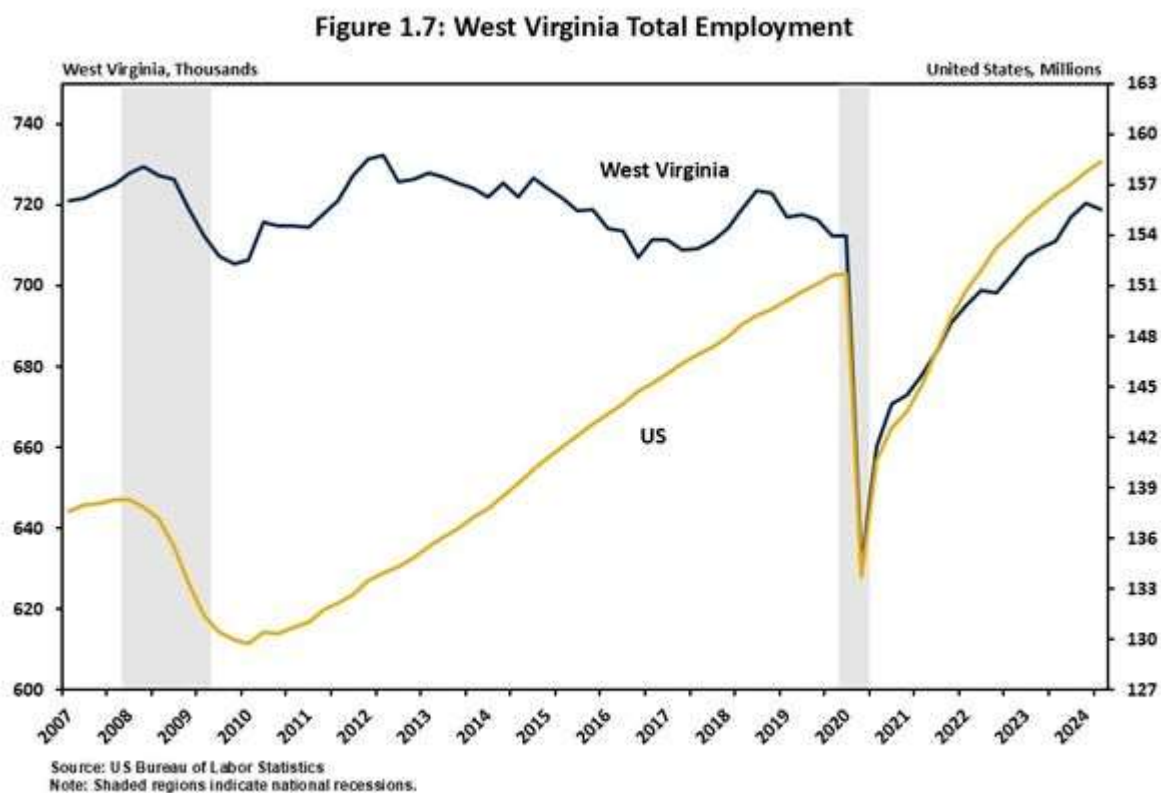


Figure 1.7

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

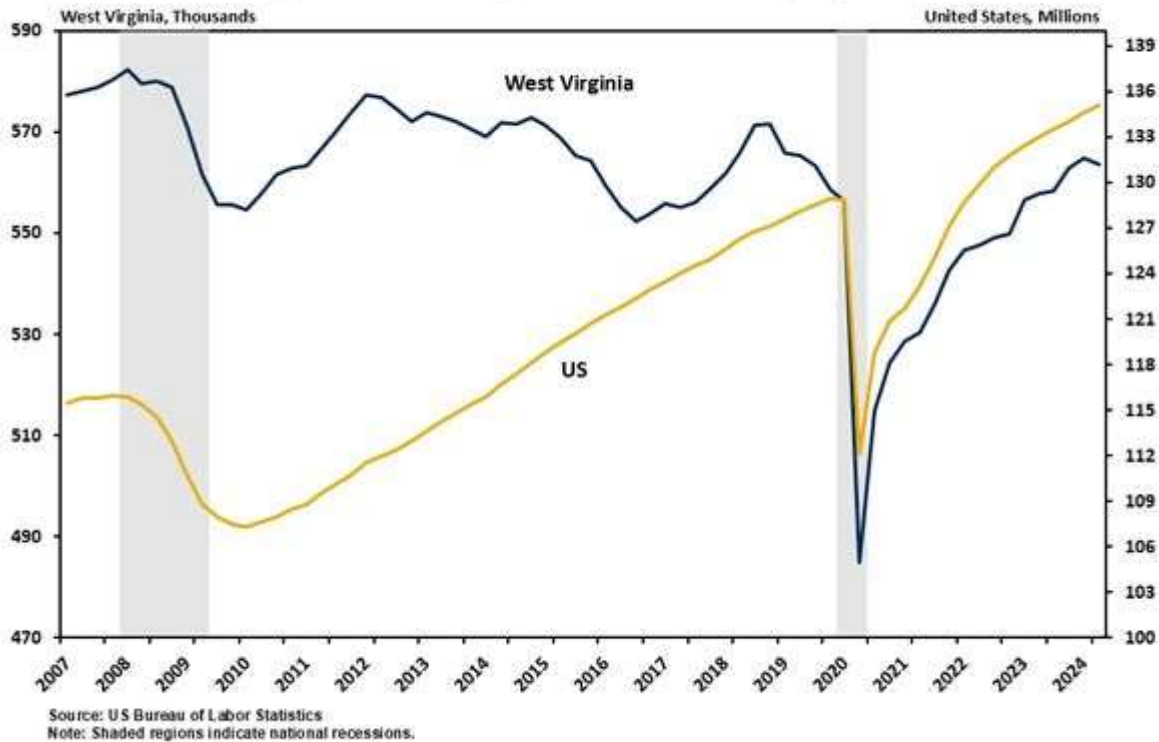


Figure 1.8

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

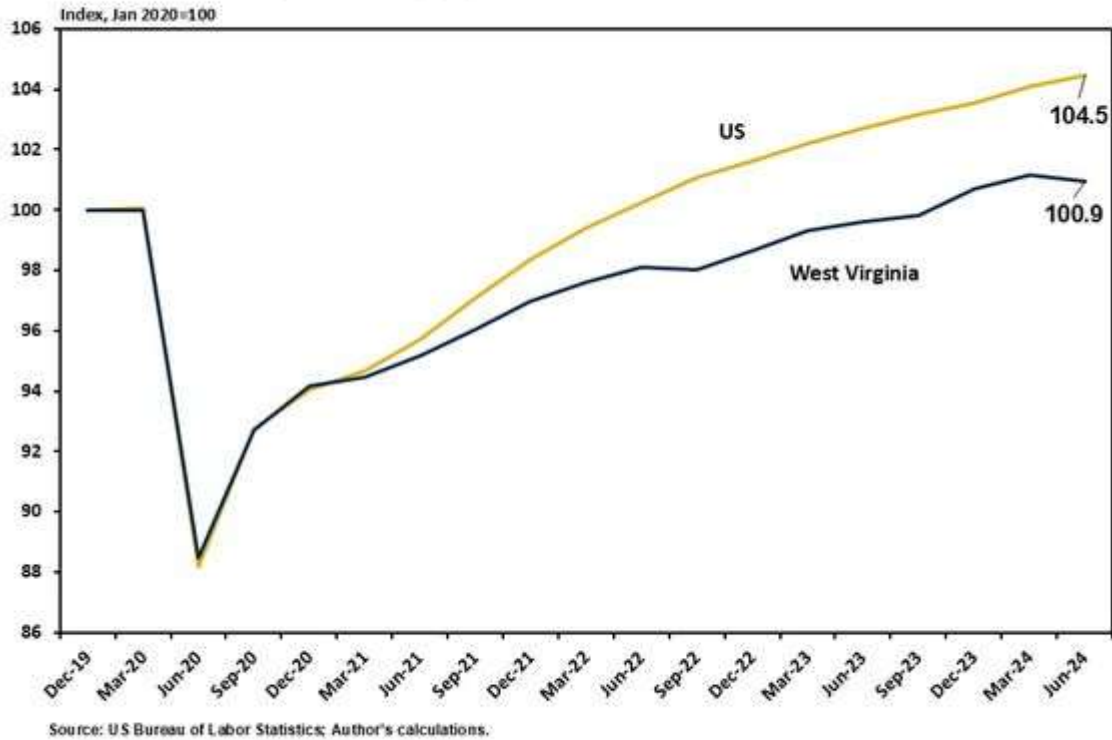
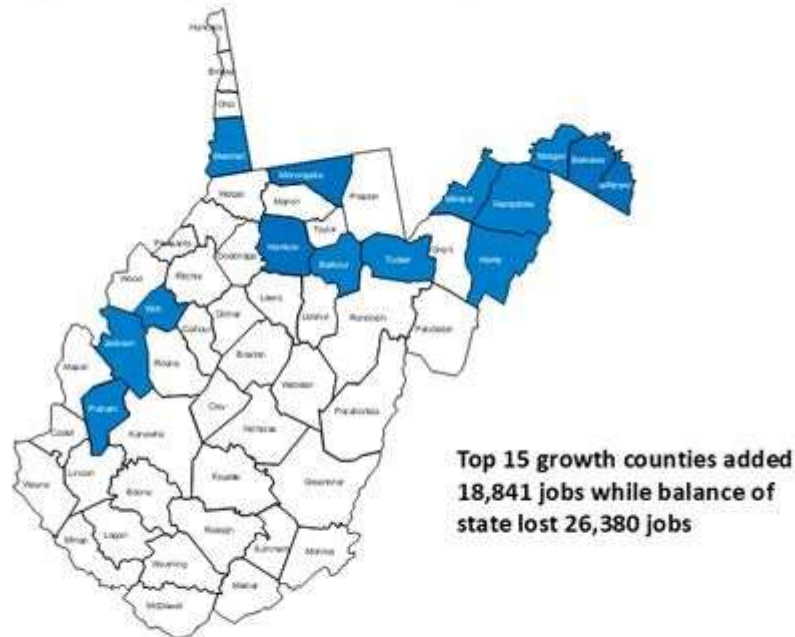


Figure 1.9

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

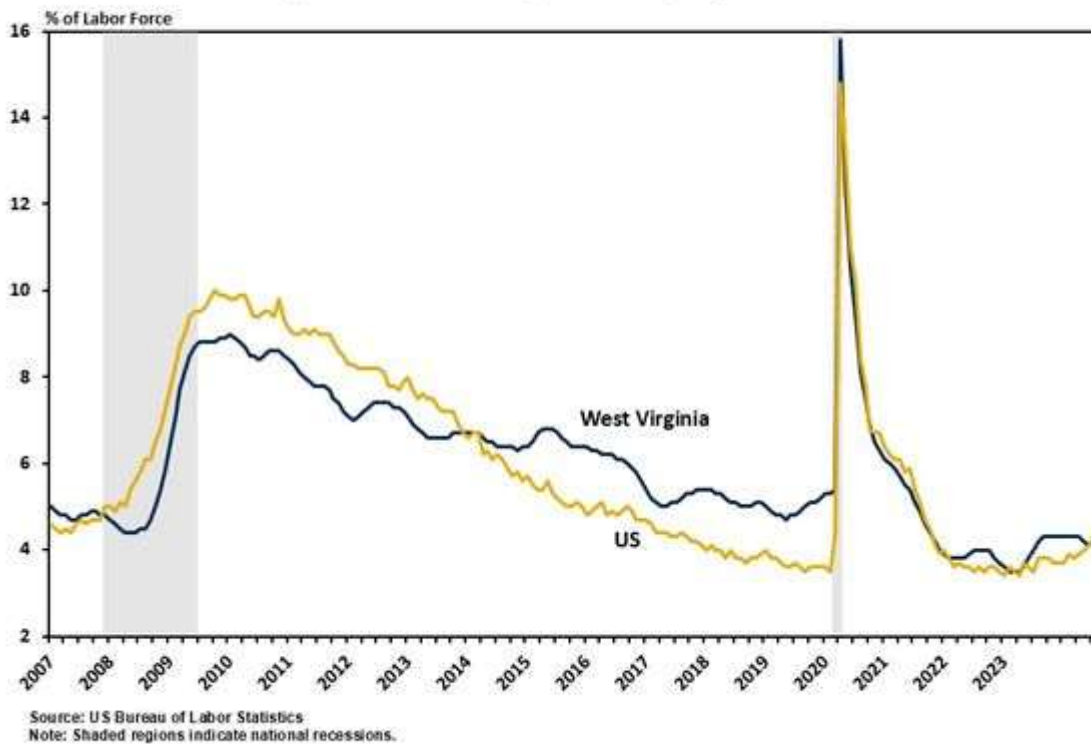


Figure 1.11

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

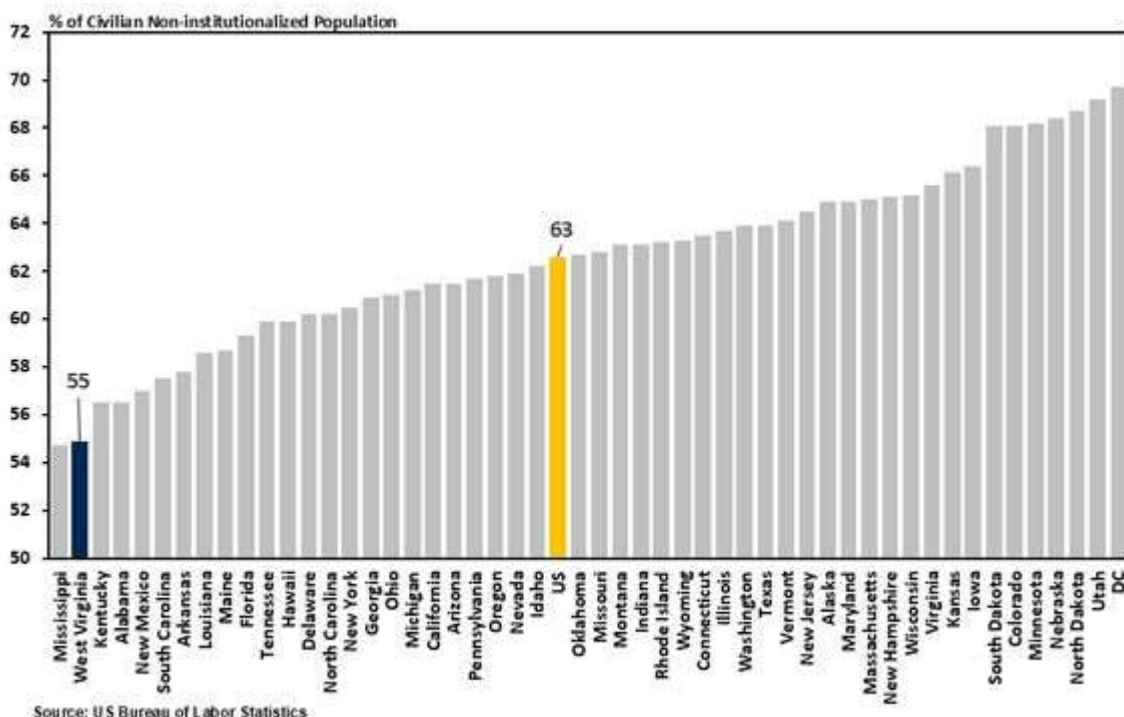


Figure 1.12

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

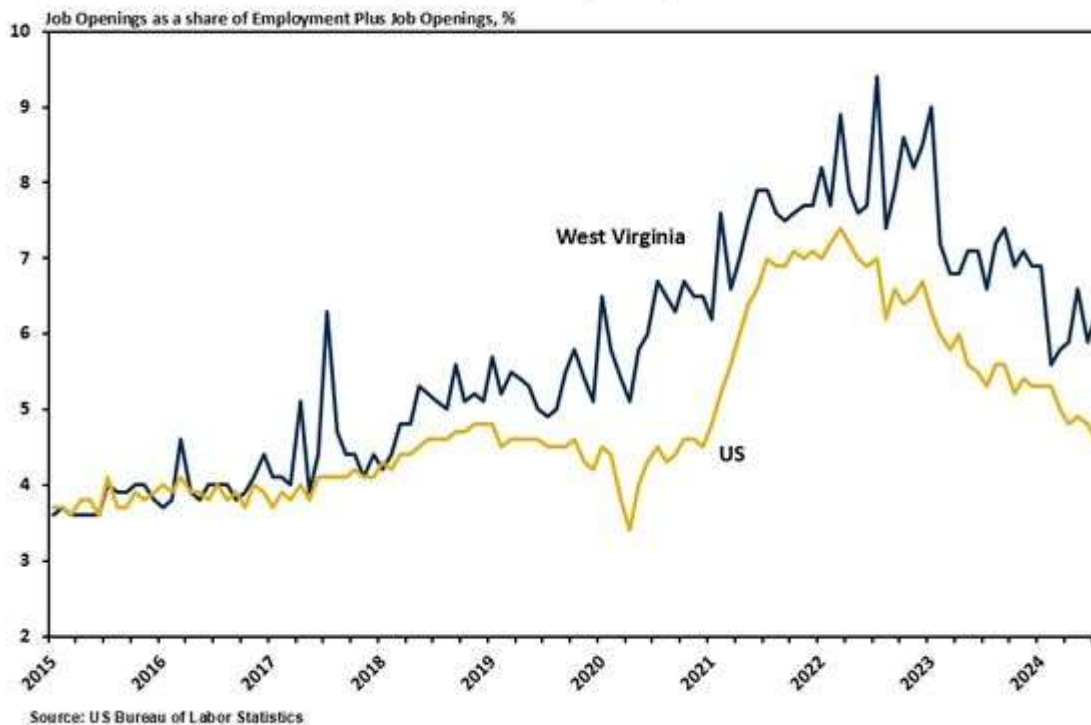


Figure 1.13

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)

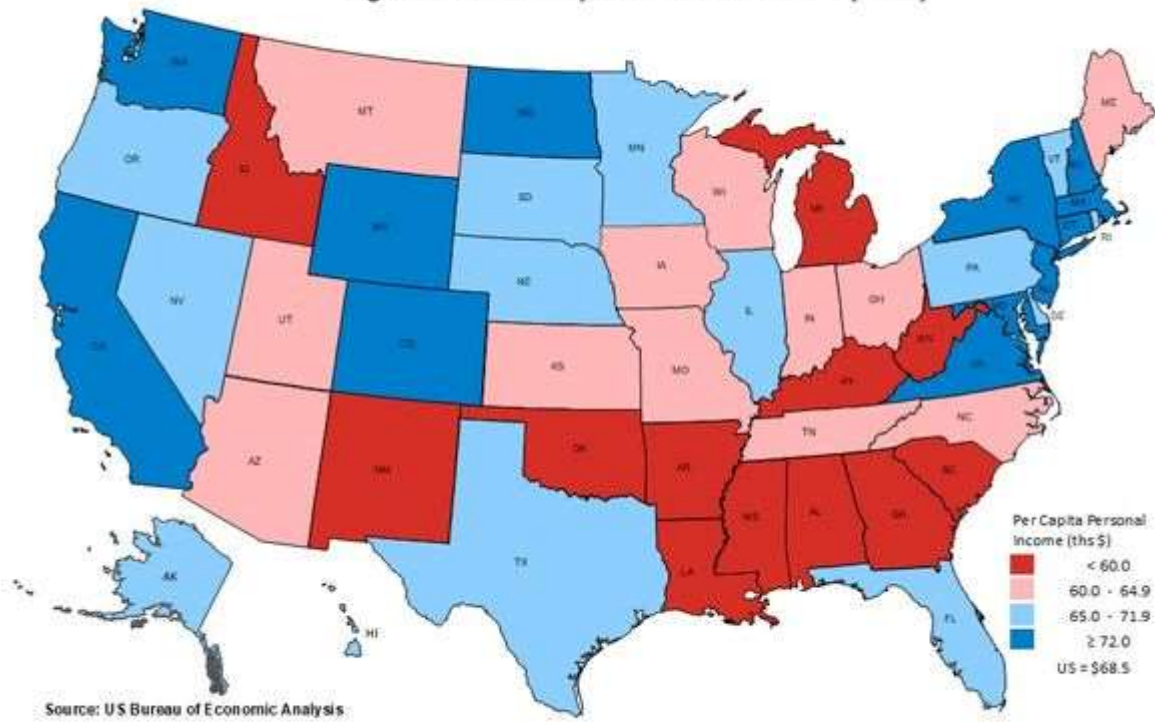


Figure 1.14

Figure 1.15: Per Capita Personal Income Growth

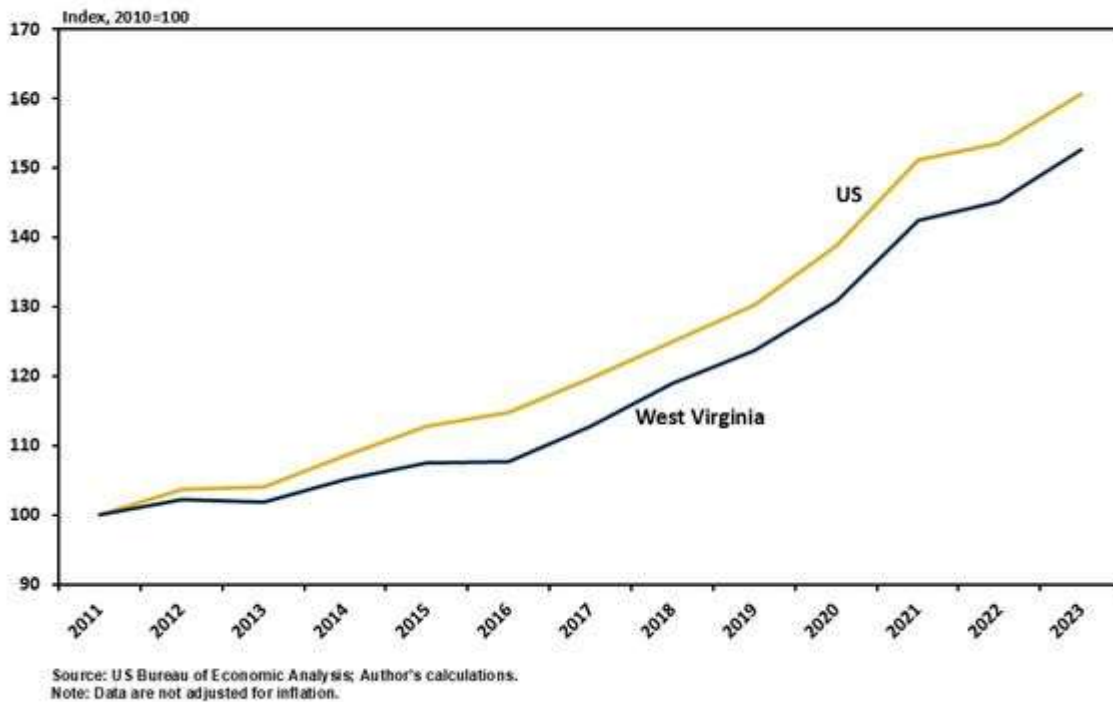


Figure 1.15

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)

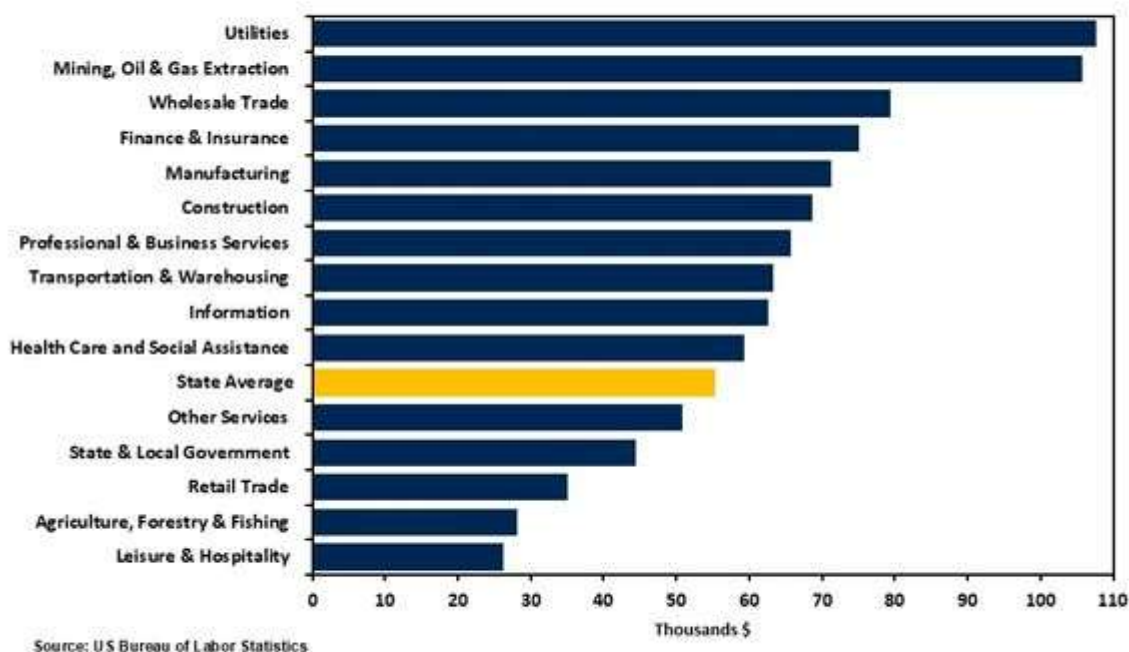


Figure 1.16

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

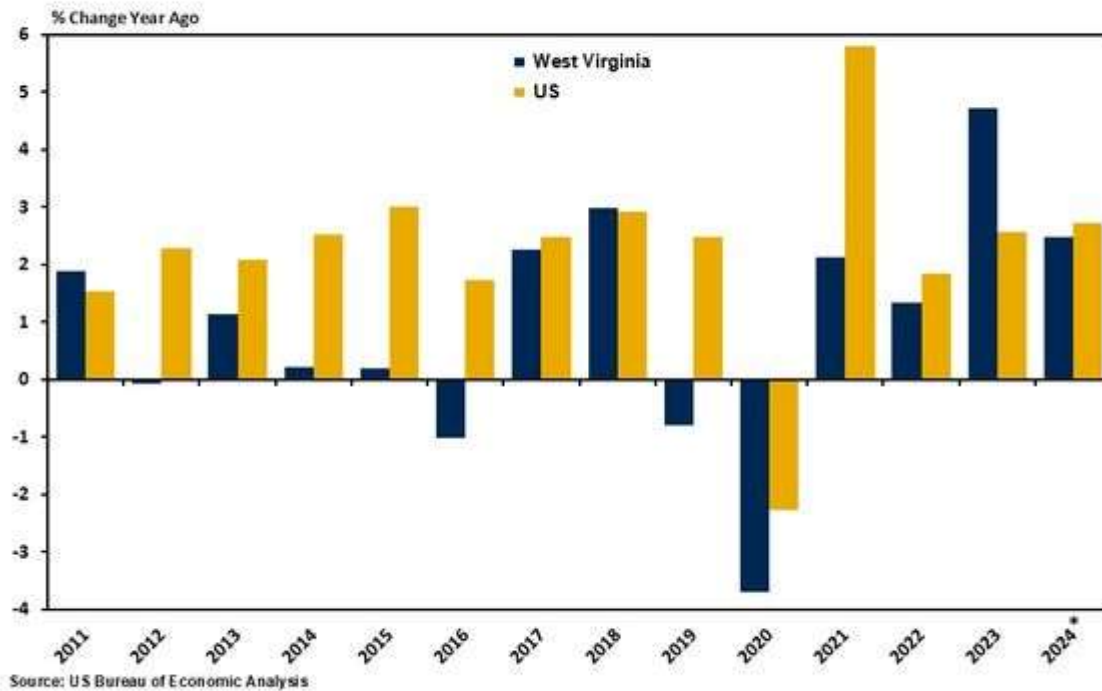


Figure 1.17

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

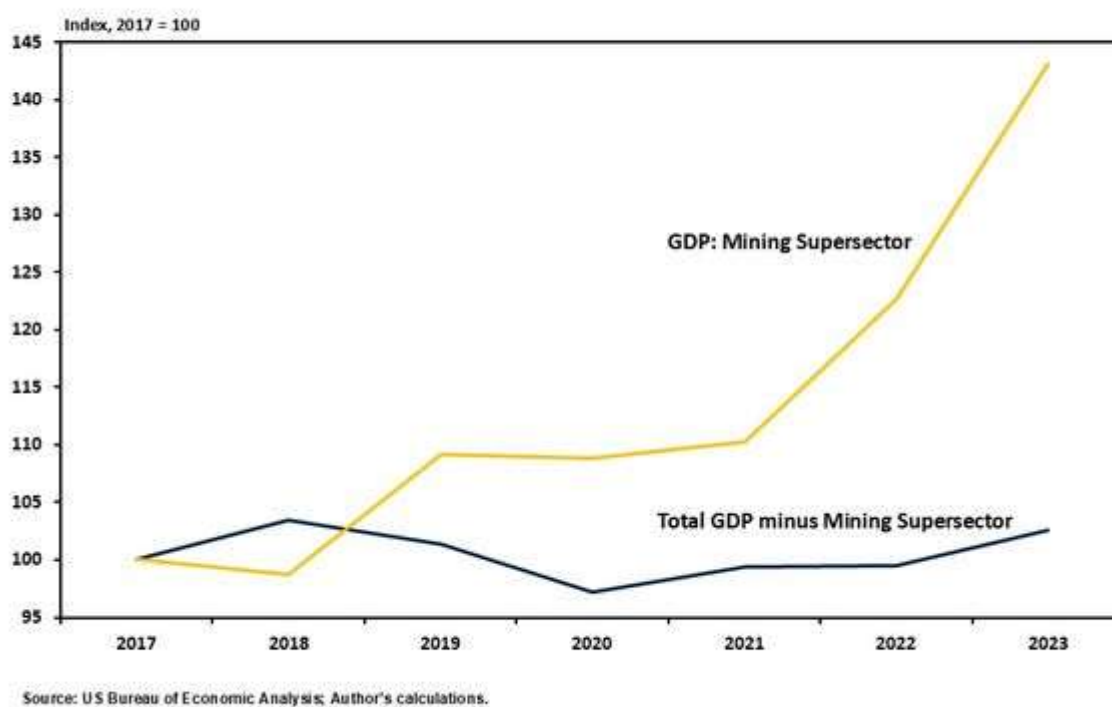


Figure 1.18

Figure 1.19: Real GDP Growth – Select Sectors

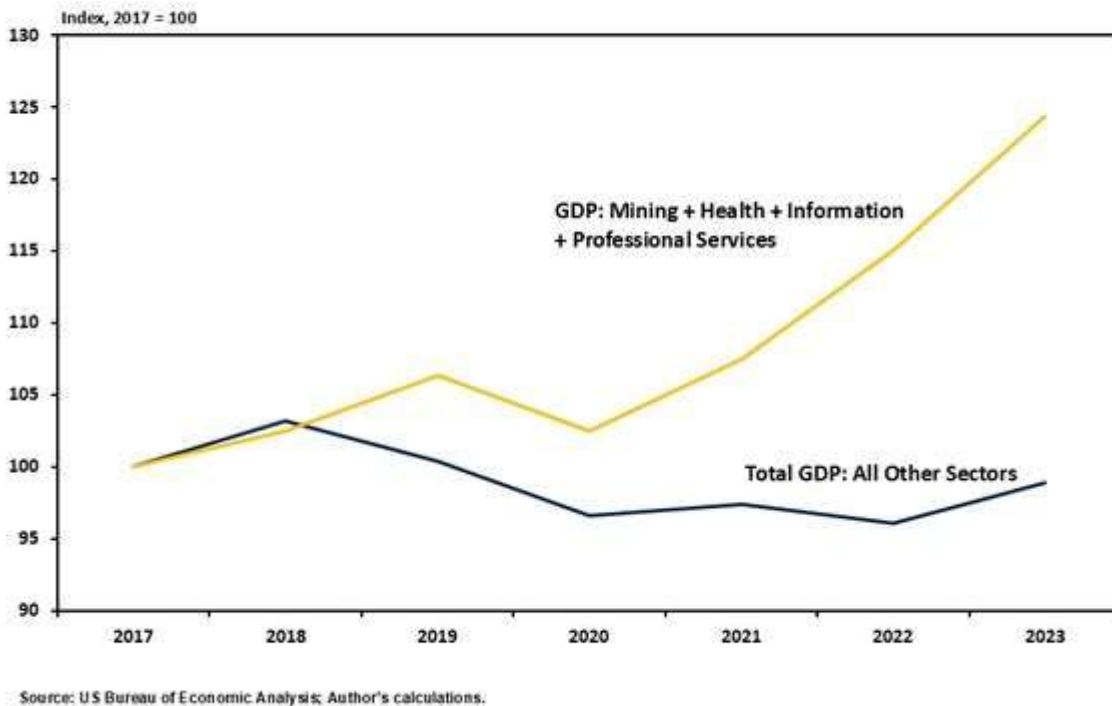


Figure 1.19

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

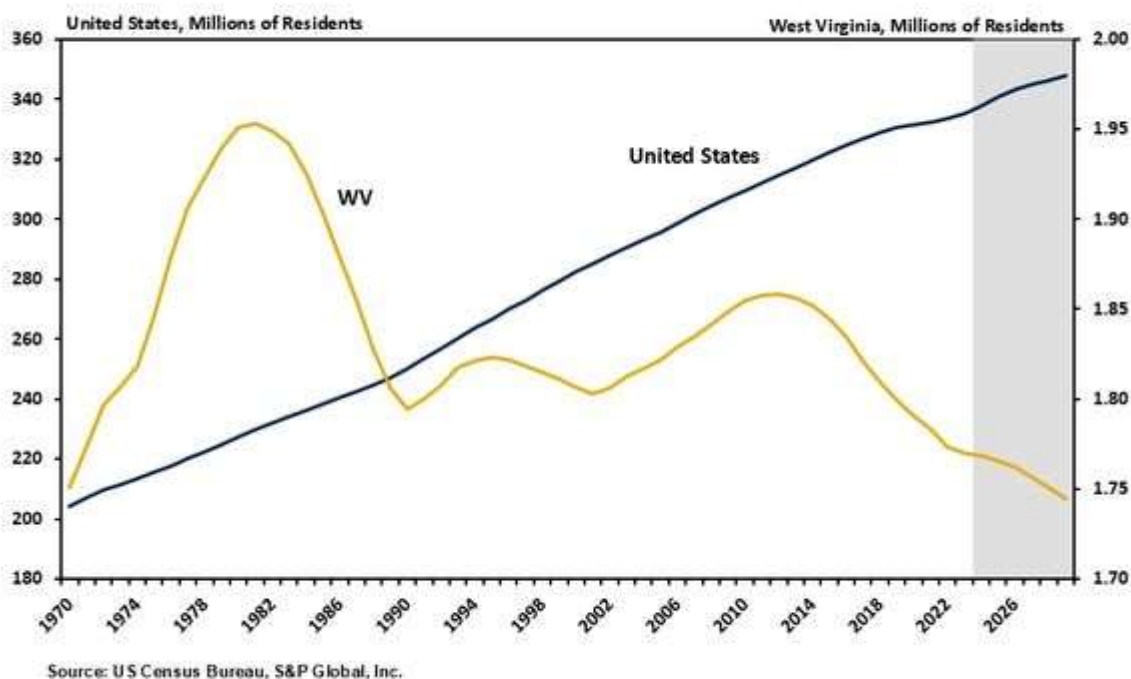


Figure 1.20

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.

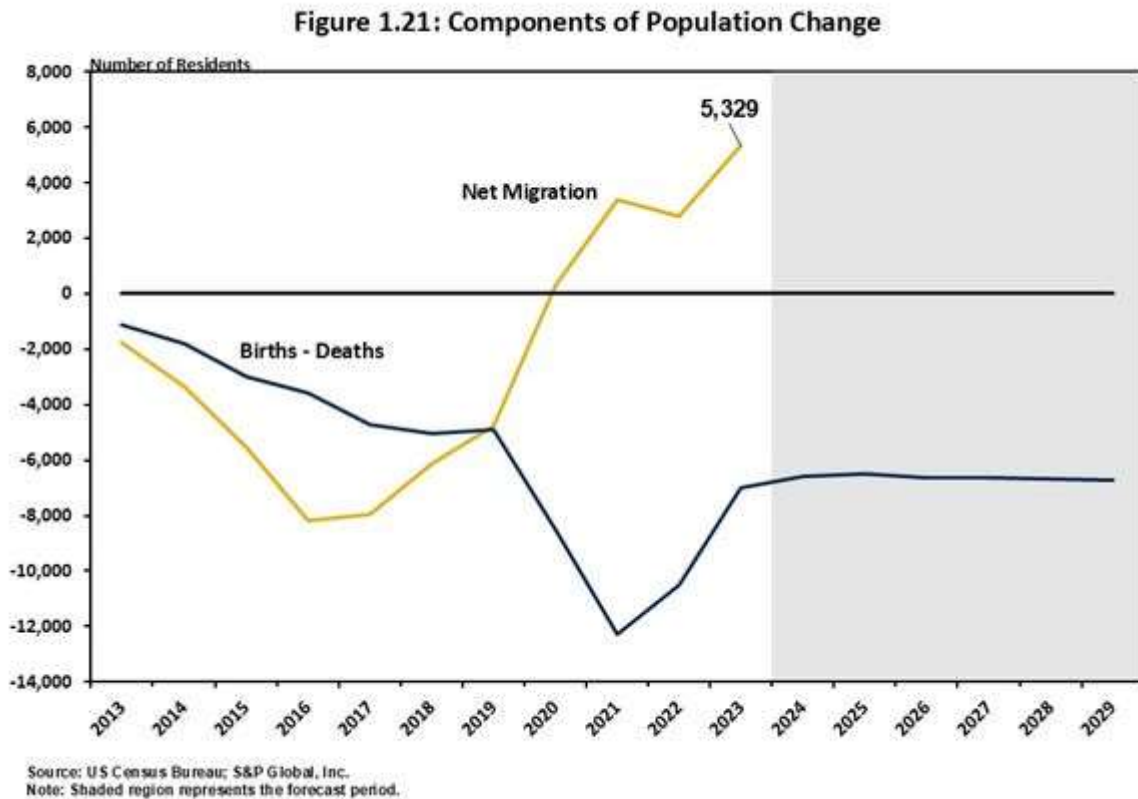


Figure 1.21

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

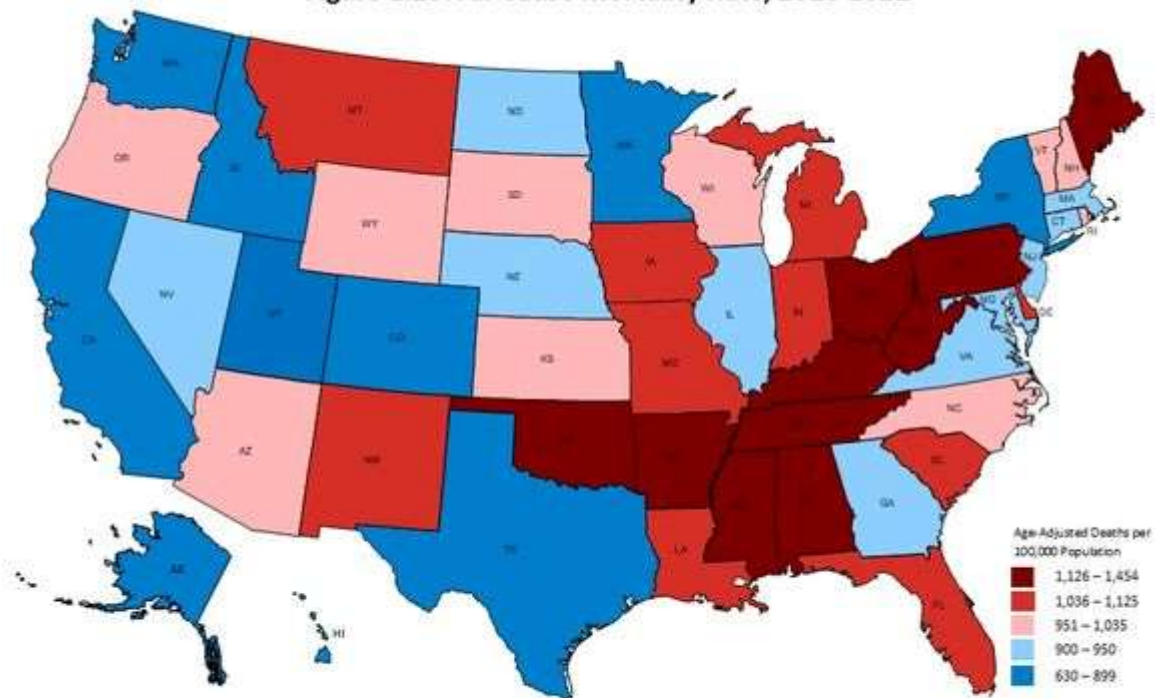
	West Virginia	United States
Total Population (2023)	1,770,071	334,914,895
% Population Under 18 (2023)	19.9%	21.7%
% Population 65 Years + (2023)	21.2%	17.5%
Population with High School Diploma, No College (2023, % of pop. 25 yrs. +)	39.7%	25.9%
Population with Bachelor's Degree or Higher (2023, % of 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

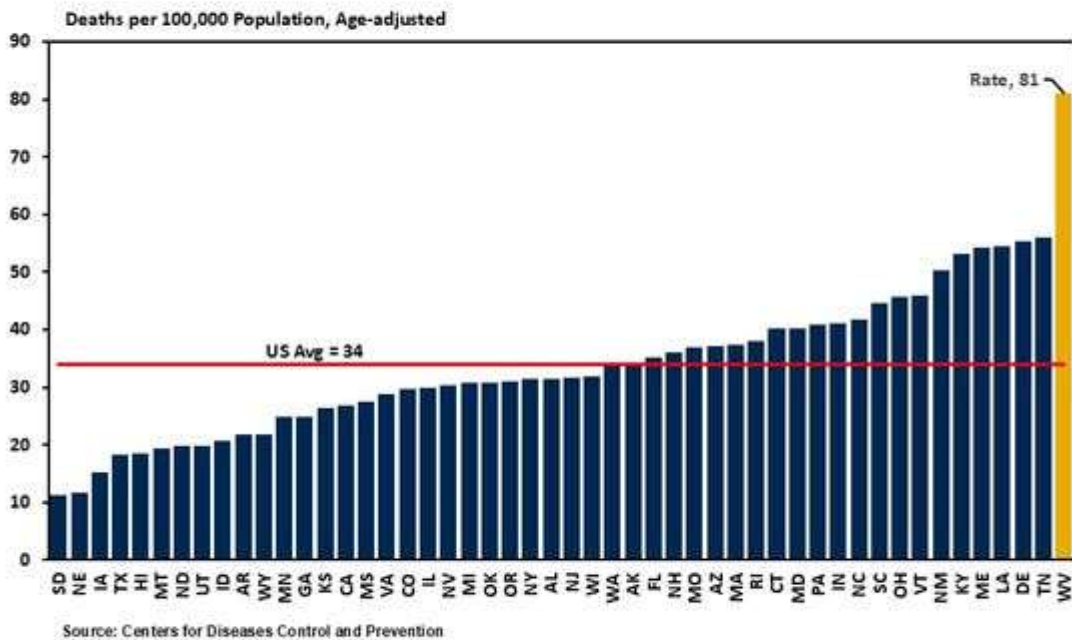


Figure 1.24

[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. [u](#)As 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

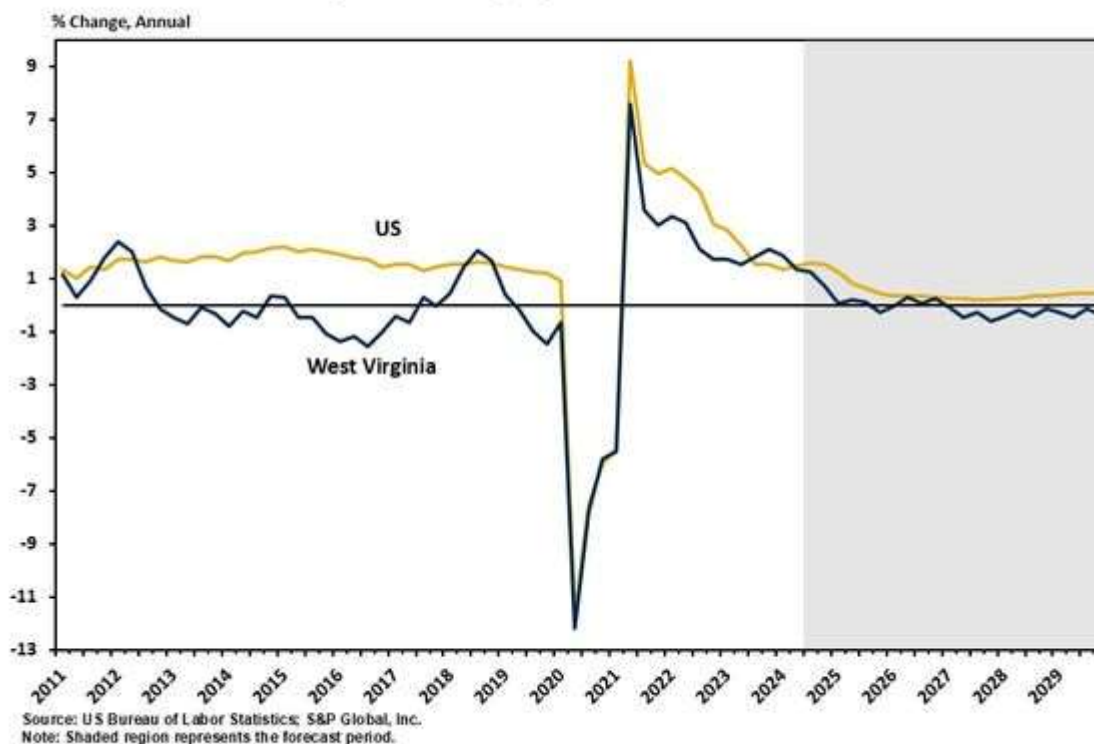


Figure 1.25

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)

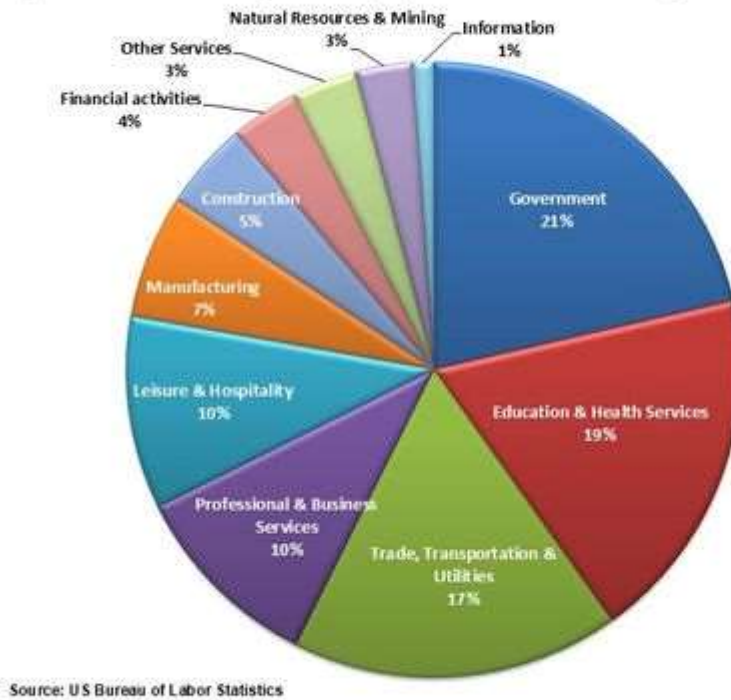


Figure 1.26

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

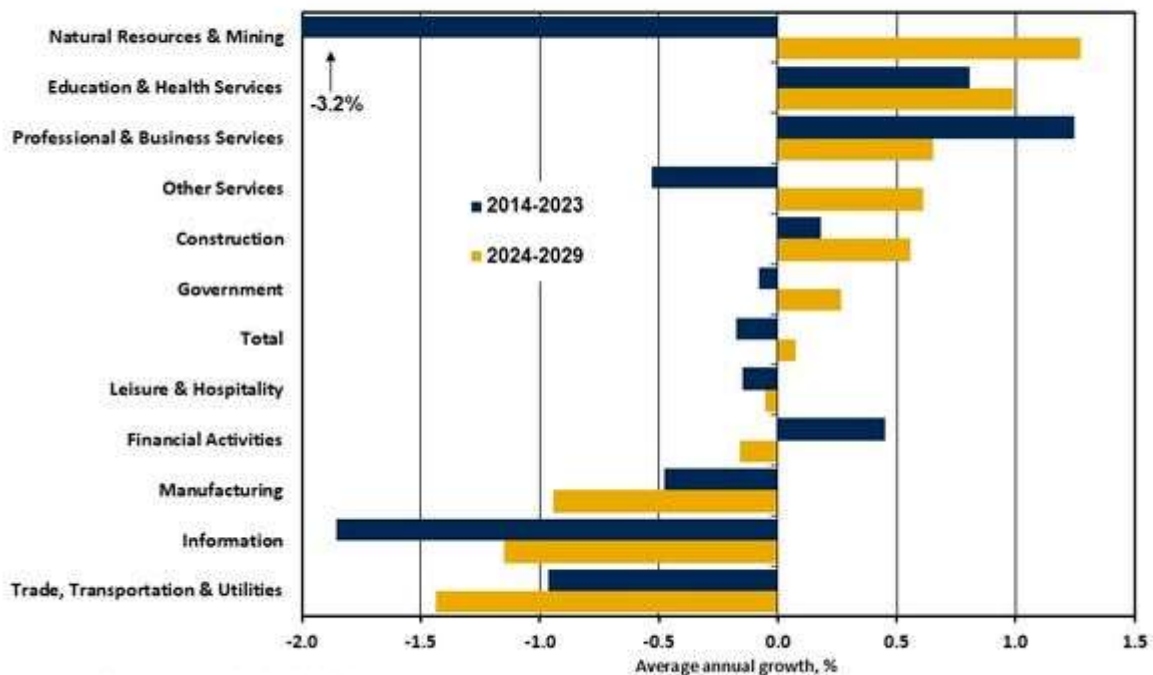


Figure 1.27

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

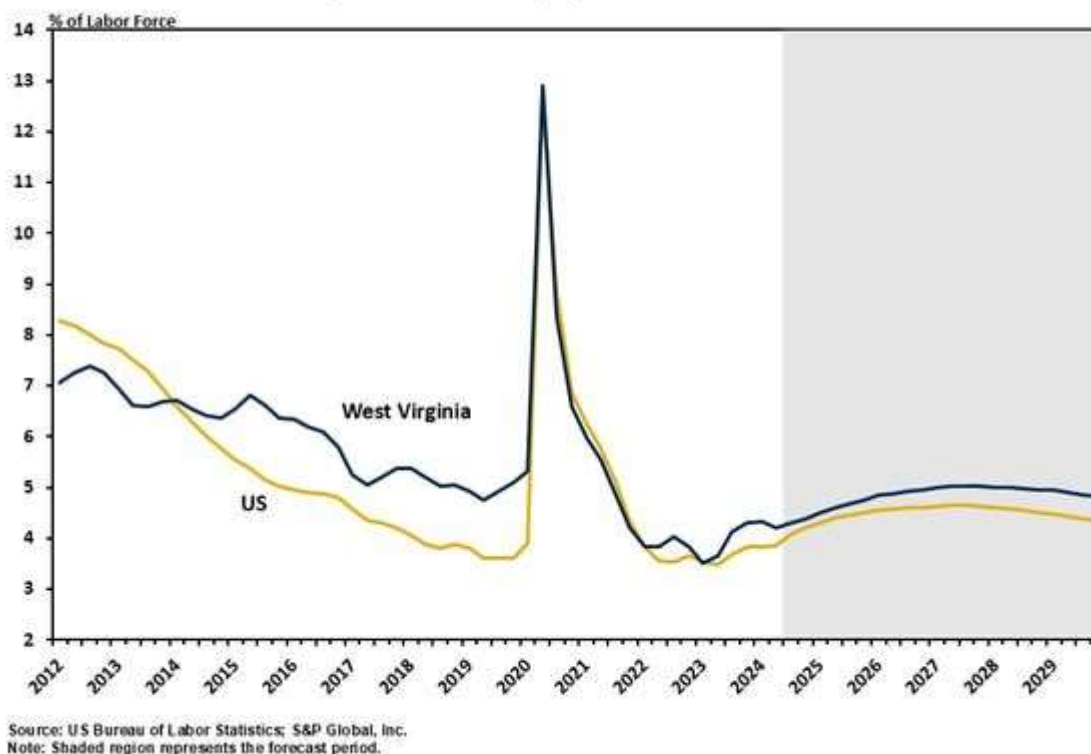


Figure 1.28

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

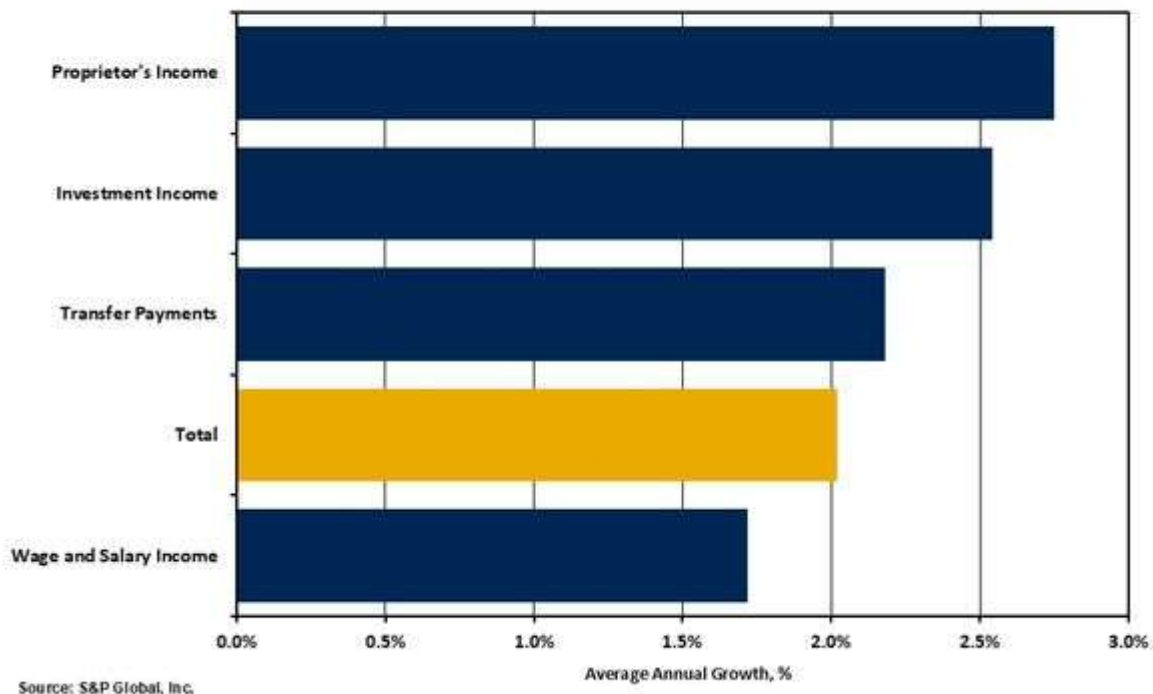


Figure 1.29

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

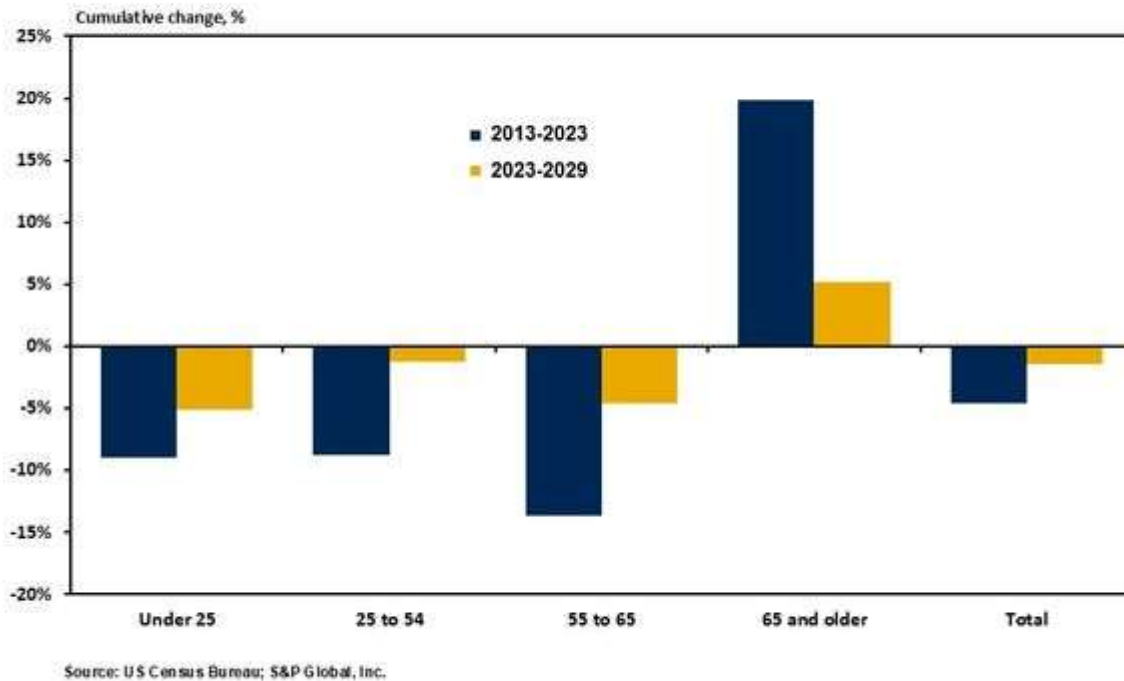


Figure 1.30

[\[1\]](#) 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 2.01



Source: U S Census Bureau;
Author's Calculations

Figure 2.02

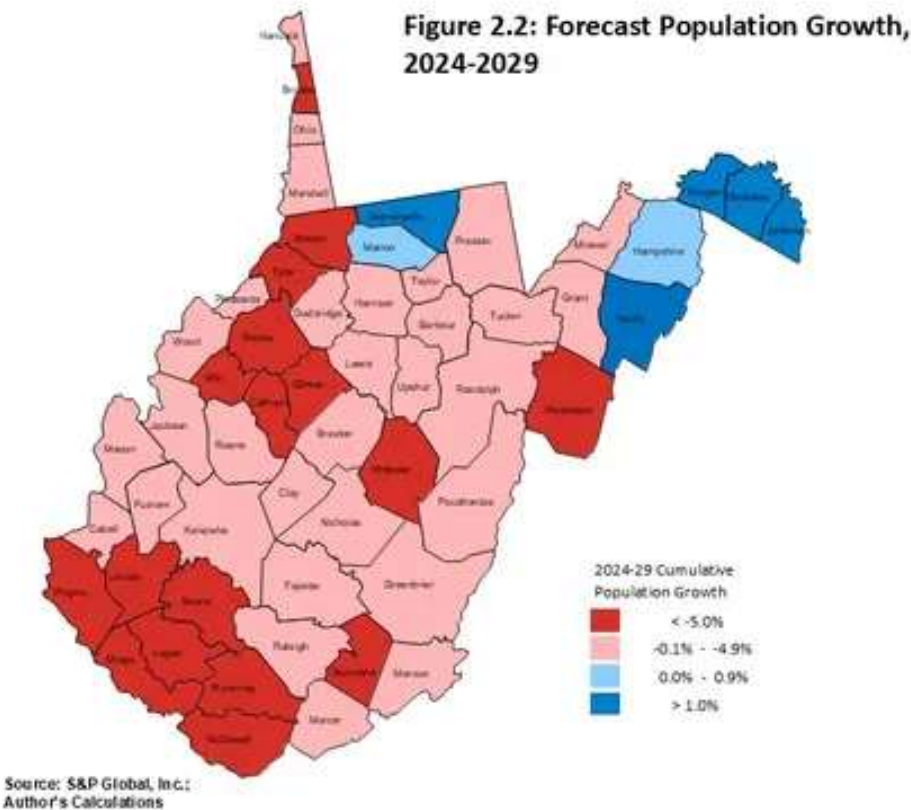


Figure 2.03



Source: US Bureau of Labor Statistics;
Author's calculations

Figure 2.04

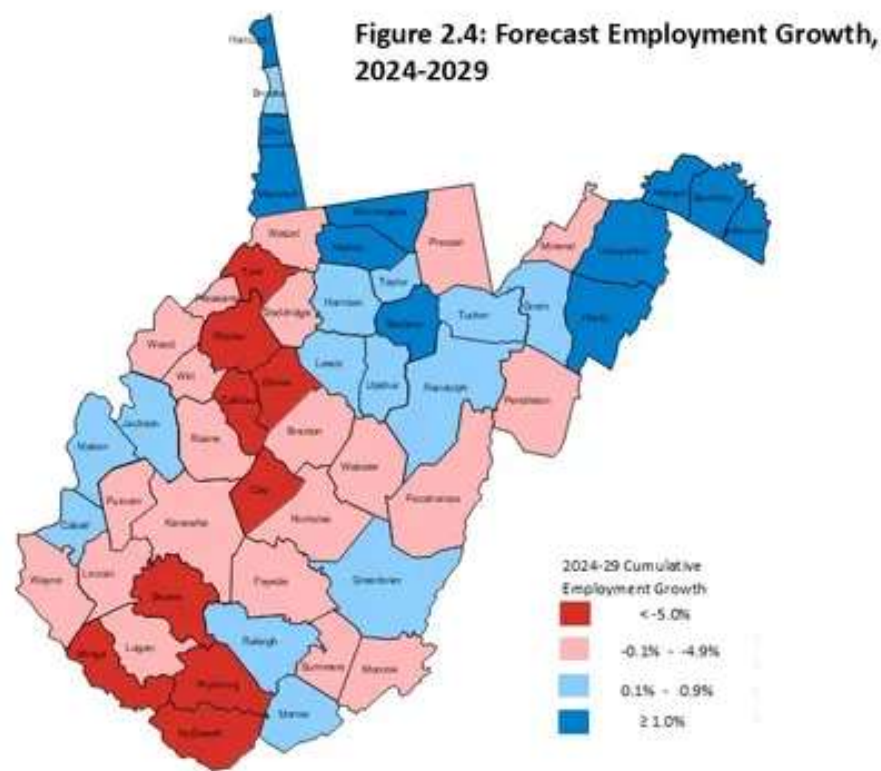


Figure 2.05

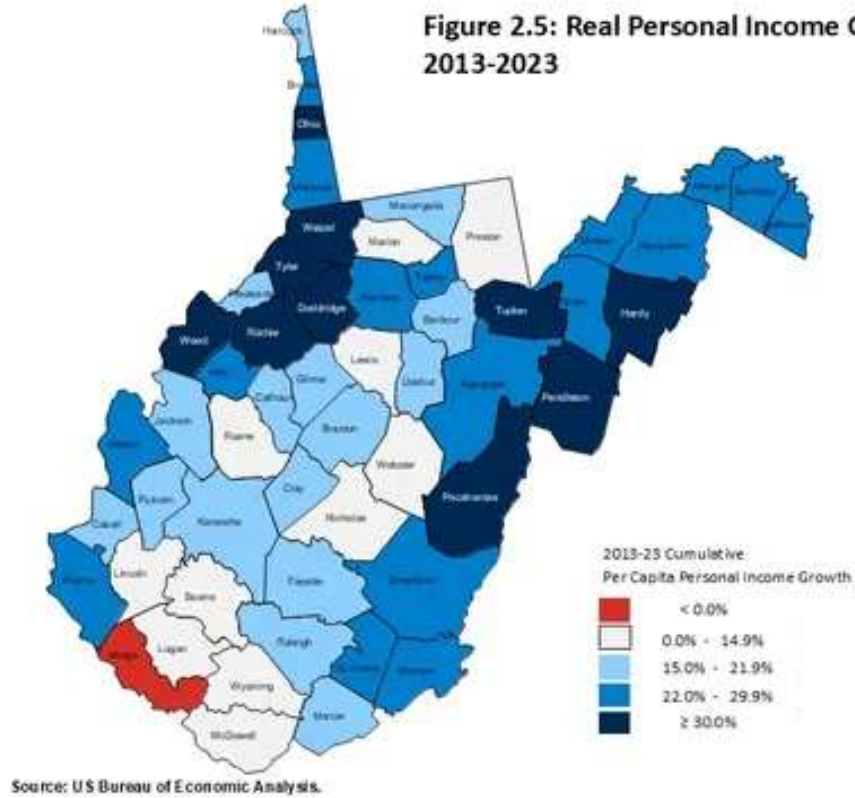
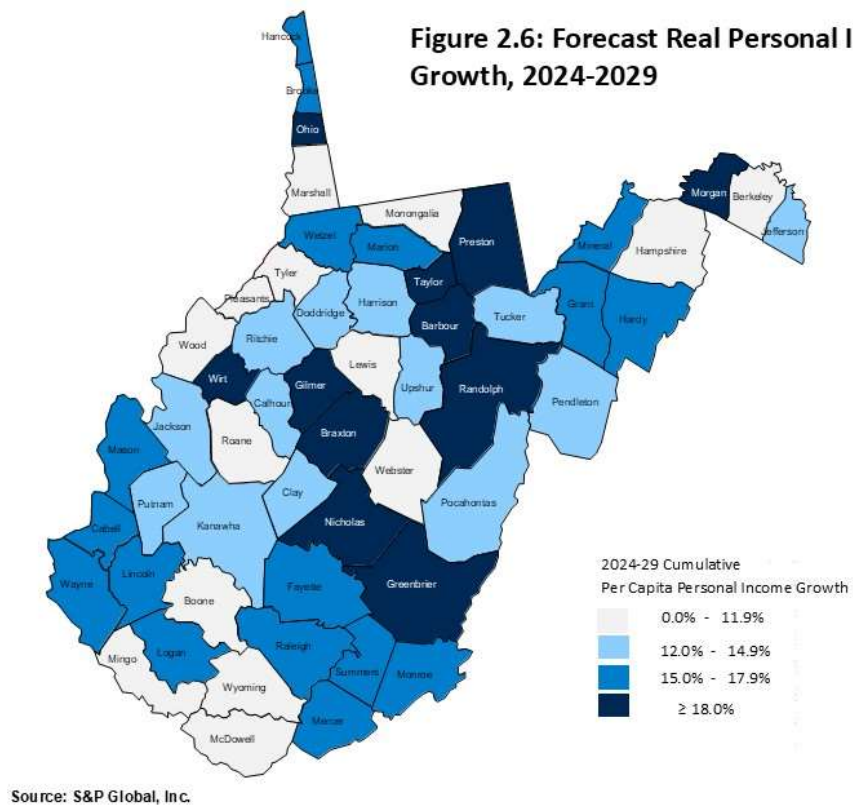


Figure 2.06



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
2026 - 2027**

Morgantown Municipal Airport Fund - Revenue Detail
Budget Year 2027



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

Morgantown Municipal Airport Fund - Revenue Detail
Budget Year 2027



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

Morgantown Municipal Airport Fund - Expenditure Detail
Budget Year 2027



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

Morgantown Municipal Airport Fund - Expenditure Detail
Budget Year 2027



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

Morgantown Municipal Airport Fund - Expenditure Detail
Budget Year 2027



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

City of Morgantown

Municipal Sales & Use Tax Fund

Budget 2026 - 2027

Municipal Sales & Use Tax Fund Budget
Budget Year 2027



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

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

City of Morgantown

Arts & Culture Development Fund

MET Theatre Fund

Hazel Ruby McQuain Park Fund

Budget

2026 - 2027

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



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

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



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

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



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

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



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

MET Theatre Fund Budget - Revenue Detail
Budget Year 2027



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

MET Theatre Fund Budget - Expenditure Detail
Budget Year 2027



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

MET Theatre Fund Budget - Expenditure Detail
Budget Year 2027



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

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



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

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



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

City of Morgantown

**Coal Severance Fund
Opioid Settlement Fund
Woodburn Property Fund**

**Budget
2026 - 2027**

City of Morgantown
Coal Severance Fund Budget
Budget Year 2027



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

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

City of Morgantown
Opioid Settlement Fund Budget
Budget Year 2027



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

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

Woodburn Property Fund Budget - Revenue Detail
Budget Year 2027



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

Woodburn Property Fund Budget - Expenditure Detail
Budget Year 2027



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

City of Morgantown

Capital Escrow Fund

**Budget
2026 - 2027**

Capital Escrow Fund Budget - Revenues

Budget Year 2027



	2023 Actual	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Actual (YTD as of 12/29/2025)	2027 Proposed Budget
Revenues							
281.027 - Reimbursements Downpayment Assistance	\$ -	\$ -	\$ -	\$ -	\$ 7,000	\$ 7,000	\$ -
365-000-001 - Federal Grants - EPA Brownsfield	\$ -	\$ -	\$ 735		\$ -	\$ -	\$ -
366.00 - State Grants General	\$ 183,000	\$ 512,000	\$ 62,810	\$ -	\$ 50,000	\$ 50,000	\$ -
367.00 - Other Grants- MET Lighting Grant	\$ -	\$ 75,000	\$ 50,000	\$ -	\$ -	\$ -	\$ -
368.01 - Contrib Other Entities MUB	\$ 142,810	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
369.001 - Contrib Other Funds General Fund	\$ -	\$ -	\$ 645,561	\$ 1,300,000	\$ 550,000	\$ -	\$ -
369.01 - Contrib Other Funds B&O Tax-Construction	\$ 2,465,251	\$ 2,069,885	\$ 1,339,743	\$ 1,600,000	\$ 1,600,000	\$ 125,000	\$ 1,590,000
369.02 - Contrib Other Funds Municipal Service Fee	\$ 2,357,500	\$ 2,359,461	\$ 2,296,452	\$ 2,415,000	\$ 2,415,000	\$ 125,000	\$ 1,776,750
369.035 - Contrib Other Funds MET Fund	\$ -	\$ -	\$ 75,000	\$ -	\$ -	\$ -	\$ -
369.041 - Contrib Other Funds HRM Park	\$ -	\$ 500,000	\$ 1,066,723	\$ -	\$ -	\$ -	\$ -
369.043 - Contrib Other Funds Municipal Sales & Use Tax	\$ 3,200,000	\$ 2,890,000	\$ 2,522,674	\$ 2,259,759	\$ 2,259,759	\$ 1,301,432	\$ 2,675,000
369.044 - Contrib Other Funds Arts & Culture Fund	\$ -	\$ -	\$ -	\$ -	\$ 53,175	\$ -	\$ -
369.253 - Contrib Other Funds Access Road Fund	\$ -	\$ -	\$ -	\$ -	\$ 60,000	\$ 60,000	\$ -
369.42 - Contrib Other Funds Building Commission Fund	\$ -	\$ -	\$ 1,287,733	\$ -	\$ -	\$ -	\$ -
380.00 - Interest Earned Investments	\$ 64,700	\$ 104,262	\$ 251,476	\$ 175,000	\$ 175,000	\$ 137,017	\$ 250,000
381 - Reimbursements - Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,360	\$ -
381.10 - Reimbursements State CDBG CARES Funding	\$ -	\$ 170,866	\$ 107,052	\$ -	\$ -	\$ 140,357	\$ -
383.00 - Sale of Fixed Assets	\$ -	\$ -	\$ -	\$ -	\$ 42,152	\$ 45,867	\$ -
399.00 - Miscellaneous Other	\$ -	\$ 29,590	\$ 182,748	\$ -	\$ -	\$ -	\$ -
399.001 - Miscellaneous - Apparel Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 820	\$ -
399.02 - Miscellaneous Prior Year Balance	\$ -	\$ -	\$ -	\$ -	\$ 12,560,460	\$ -	\$ 745,268
399.06 - Miscellaneous Sobriety Center	\$ -	\$ -	\$ 319	\$ -	\$ -	\$ -	\$ -
386.00 - Insurance Claims	\$ -	\$ 46,473	\$ 30,000	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 8,413,261	\$ 8,757,538	\$ 9,919,026	\$ 7,749,759	\$ 19,772,545	\$ 1,996,853	\$ 7,037,018

Capital Escrow Fund Budget - Expenditures Budget Year 2027



	2023 Actual	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Actual (YTD as of 12/29/2025)	2027 Proposed Budget
417 - City Attorney							
02 - Contracted Services							
Contracted Services- Contracted Services-Legal Costs	\$ 144,843	\$ 199,710	\$ 247,429	\$ 100,000	\$ 217,375	\$ 211,221	\$ 145,000
02 - Contracted Services Total	\$ 144,843	\$ 199,710	\$ 247,429	\$ 100,000	\$ 217,375	\$ 211,221	\$ 145,000
417 - City Attorney Total	\$ 144,843	\$ 199,710	\$ 247,429	\$ 100,000	\$ 217,375	\$ 211,221	\$ 145,000
420 - Engineering							
02 - Contracted Services							
Contracted Services- Engineering Code Update/Revision	\$ -	\$ 40,017	\$ -	\$ -	\$ -	\$ -	\$ -
Contracted Services- GIS Project	\$ -	\$ 1,500	\$ 7,500	\$ -	\$ 61,000	\$ -	\$ -
Contracted Services- Infrastructure Agreements	\$ 46,922	\$ 31,623	\$ -	\$ -	\$ 35,528	\$ 24,939	\$ -
Contracted Services- Kayak Building at Walnut Street	\$ 16,584	\$ 4,607	\$ -	\$ -	\$ 20,393	\$ -	\$ -
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	\$ 30,594	\$ 30,000	\$ 35,406	\$ 26,778	\$ 45,000
02 - Contracted Services Total	\$ 109,453	\$ 122,996	\$ 38,094	\$ 30,000	\$ 152,327	\$ 51,717	\$ 45,000
05 - Capital Outlay							
Capital Outlay - Flegal Dam & Trail	\$ -	\$ -	\$ 14,070	\$ -	\$ 69,181	\$ -	\$ -
Capital Outlay - PA Ave & Deckers Creek	\$ -	\$ -	\$ -	\$ -	\$ 44,500	\$ 44,500	\$ -
Capital Outlay - Ped Rapid Response	\$ -	\$ -	\$ 14,112	\$ -	\$ -	\$ -	\$ -
Capital Outlay - Pedestrian Plan	\$ -	\$ -	\$ 96,007	\$ -	\$ 1,088	\$ 1,088	\$ -
Capital Outlay - Rawley Lane	\$ -	\$ -	\$ 16,942	\$ -	\$ -	\$ -	\$ -
Capital Outlay - Riverfront/Trail Expenses	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ -	\$ -
Capital Outlay Equip- Vehicles	\$ 3,246	\$ 4,684	\$ 4,732	\$ 4,732	\$ 4,732	\$ 2,366	\$ 4,732
Capital Outlay Other - Avalon-Parkway Connector	\$ -	\$ -	\$ 7,780	\$ -	\$ 42,220	\$ -	\$ -
Capital Outlay Other - Bike Lanes	\$ 1,879	\$ 7,742	\$ -	\$ -	\$ 6,755	\$ -	\$ -
Capital Outlay Other - Downtown Tree & Bumpout	\$ 2,900	\$ 2,900	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay Other - MCDA Richwood Area	\$ 180,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay Other - Other Projects	\$ -	\$ -	\$ -	\$ 51,000	\$ 46,000	\$ -	\$ -
Capital Outlay Other - PSB Roof	\$ 4,300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay Other - Sabraton Improvements	\$ -	\$ 692	\$ -	\$ -	\$ 34,013	\$ -	\$ -
Capital Outlay Other - Sidewalks	\$ 18,359	\$ -	\$ -	\$ -	\$ 1,643	\$ -	\$ 40,000
Capital Outlay Other - Spruce St Trail Connector Decker	\$ -	\$ -	\$ -	\$ -	\$ 35,000	\$ -	\$ -
Capital Outlay Other - Traffic Calming	\$ 806	\$ 9,194	\$ -	\$ -	\$ 10,000	\$ -	\$ 5,000
Capital Outlay Other - White Park Remediation	\$ (39,460)	\$ 49,866	\$ 14,481	\$ -	\$ 3,844	\$ (2,963)	\$ -
Capital Outlay - Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay Other - City Garage Improvements	\$ -	\$ -	\$ -	\$ -	\$ 46,776	\$ -	\$ -
05 - Capital Outlay Total	\$ 172,031	\$ 75,077	\$ 168,123	\$ 55,732	\$ 395,753	\$ 44,991	\$ 49,732
420 - Engineering Total	\$ 281,483	\$ 198,073	\$ 206,217	\$ 85,732	\$ 548,080	\$ 96,708	\$ 94,732
422 - Human Resources							
02 - Contracted Services							
Training & Education- Tuition Reimbursement Program	\$ 12,340	\$ 1,026	\$ 4,000	\$ -	\$ 40,304	\$ -	\$ -
02 - Contracted Services Total	\$ 12,340	\$ 1,026	\$ 4,000	\$ -	\$ 40,304	\$ -	\$ -
422 - Human Resources Total	\$ 12,340	\$ 1,026	\$ 4,000	\$ -	\$ 40,304	\$ -	\$ -
424 - Contributions							
04 - Contributions							
Contrib Govt Entities Land Reuse & Preservation Assoc.	\$ -	\$ -	\$ -	\$ -	\$ 1,484	\$ -	\$ 2,000
Contrib Govt Entities MM MPO	\$ 12,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contrib Govt Entities Sunnyside Redevelopment	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 95,000
Other Contributions- Botanic Gardens	\$ 35,000	\$ -	\$ 30,000	\$ 10,000	\$ 10,000	\$ -	\$ 7,500
Other Contributions- Celebration America	\$ 14,436	\$ 12,000	\$ -	\$ -	\$ -	\$ -	\$ -
Other Contributions- Civilian Police Review Board	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ -	\$ -
Other Contributions- Downtown Initiative	\$ -	\$ 28,281	\$ -	\$ -	\$ 82,719	\$ -	\$ -
Other Contributions- Grace Shelter	\$ 17,778	\$ 32,762	\$ 124,359	\$ 3,305	\$ 31,446	\$ -	\$ 84,493

	2023 Actual	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Actual (YTD as of 12/29/2025)	2027 Proposed Budget
Other Contributions- Human Rights Commission	\$ 125	\$ 1,755	\$ 773	\$ 1,000	\$ 3,140	\$ 651	\$ -
Other Contributions- Main Street	\$ -	\$ 117,810	\$ 80,000	\$ 80,000	\$ 127,190	\$ 47,190	\$ 70,000
Other Contributions- MAP	\$ -	\$ 50,000	\$ 90,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 37,500
Other Contributions- MAYSP	\$ 13,000	\$ 13,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 3,333	\$ 7,500
Other Contributions- Mgtm Community Resources	\$ 55,000	\$ 75,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 25,000
Other Contributions- Mgtm Pedestrian Safety Board	\$ -	\$ -	\$ -	\$ -	\$ 40,000	\$ -	\$ -
Other Contributions- Mon River Trail Conservancy	\$ 91,600	\$ 19,967	\$ 196,210	\$ 120,000	\$ 200,823	\$ 70,632	\$ 107,500
Other Contributions- Morgantown Housing Authority	\$ -	\$ 10,000	\$ -	\$ -	\$ 42,000	\$ -	\$ -
Other Contributions- Sobering Center	\$ 100,000	\$ 40,117	\$ -	\$ -	\$ -	\$ -	\$ -
Other Contributions- The United Way	\$ -	\$ 25,176	\$ -	\$ -	\$ -	\$ -	\$ -
Other Contributions- Upper Mon River Association	\$ 3,000	\$ 3,000	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,000
Other Contributions- Warming Shelter	\$ -	\$ -	\$ 40,000	\$ 40,000	\$ 40,000	\$ -	\$ 40,000
Other Contributions- Your Community Foundation	\$ 75,000	\$ 60,000	\$ 70,000	\$ 50,000	\$ 50,000	\$ 45,000	\$ 45,000
Other Contributions- Community Coalition for Social Justice	\$ 416	\$ -	\$ 500	\$ -	\$ 1,500	\$ 1,500	\$ 500
Other Contributions- Other (MUB Haz Waste)	\$ 43,125	\$ -	\$ 7,500	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Other Contributions- Sister Cities							\$ -
04 - Contributions Total	\$ 560,980	\$ 588,867	\$ 791,843	\$ 502,805	\$ 828,801	\$ 355,806	\$ 528,993
424 - Contributions Total	\$ 560,980	\$ 588,867	\$ 791,843	\$ 502,805	\$ 828,801	\$ 355,806	\$ 528,993
436 - Code Enforcement							
02 - Contracted Services							
Contracted Services- Demolition Fund	\$ -	\$ 88,274	\$ 120,767	\$ 20,000	\$ 183,230	\$ 172,605	\$ 115,000
02 - Contracted Services Total	\$ -	\$ 88,274	\$ 120,767	\$ 20,000	\$ 183,230	\$ 172,605	\$ 115,000
05 - Capital Outlay							
Capital Outlay Equip- Vehicles	\$ 30,452	\$ 26,284	\$ 23,066	\$ 35,000	\$ 67,568	\$ 18,646	\$ 36,000
05 - Capital Outlay Total	\$ 30,452	\$ 26,284	\$ 23,066	\$ 35,000	\$ 67,568	\$ 18,646	\$ 36,000
436 - Code Enforcement Total	\$ 30,452	\$ 114,558	\$ 143,832	\$ 55,000	\$ 250,798	\$ 191,251	\$ 151,000
437 - Planning & Zoning							
02 - Contracted Services							
Contracted Services- Comprehensive Plan	\$ 75,559	\$ -	\$ -	\$ 20,000	\$ 78,910	\$ -	\$ 20,000
Contracted Services- Design Services	\$ -	\$ -	\$ -	\$ -	\$ 7,500	\$ -	\$ -
Contracted Services- Downtown Plan	\$ -	\$ -	\$ -	\$ -	\$ 155,000	\$ -	\$ -
Contracted Services- Rewrite Subdivision Code	\$ 478	\$ -	\$ -	\$ 10,000	\$ 154,272	\$ -	\$ -
02 - Contracted Services Total	\$ 76,037	\$ -	\$ -	\$ 30,000	\$ 395,681	\$ -	\$ 20,000
05 - Capital Outlay							
Capital Outlay Equip- Vehicles	\$ -	\$ 2,884	\$ 4,151	\$ 4,800	\$ 7,566	\$ 2,075	\$ 4,200
Capital Outlay Other - Other Projects	\$ -	\$ -	\$ -	\$ 5,000	\$ 35,564	\$ -	\$ -
Capital Outlay Other - Way Finding	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ -	\$ -
New - Community Dev- Neighborhood Engagement Program (MOSAIC Program)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,000
05 - Capital Outlay Total	\$ -	\$ 2,884	\$ 4,151	\$ 9,800	\$ 93,130	\$ 2,075	\$ 10,200
437 - Planning & Zoning Total	\$ 76,037	\$ 2,884	\$ 4,151	\$ 39,800	\$ 488,811	\$ 2,075	\$ 30,200
439 - Information Technology							
05 - Capital Outlay							
Capital Outlay Equip- Computer Equipment	\$ 156,988	\$ 55,306	\$ 74,442	\$ 127,000	\$ 149,727	\$ 552	\$ 137,664
Capital Outlay Equip- Computer Software	\$ 5,672	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay Equip- Vehicles	\$ -	\$ 10,376	\$ 11,522	\$ 9,000	\$ 11,522	\$ 5,761	\$ 12,000
05 - Capital Outlay Total	\$ 162,660	\$ 65,682	\$ 85,964	\$ 136,000	\$ 161,249	\$ 6,313	\$ 149,664
439 - Information Technology Total	\$ 162,660	\$ 65,682	\$ 85,964	\$ 136,000	\$ 161,249	\$ 6,313	\$ 149,664
440 - City Hall							
05 - Capital Outlay							
Capital Outlay Building - 430 Spruce Street	\$ 1,258	\$ -	\$ -	\$ -	\$ 4,490	\$ -	\$ -
Capital Outlay Building - Building Renovations & Improv	\$ -	\$ -	\$ 2,663,394	\$ -	\$ 96,734	\$ 53,580	\$ -
05 - Capital Outlay Total	\$ 1,258	\$ -	\$ 2,663,394	\$ -	\$ 101,224	\$ 53,580	\$ -
07 - Other Buildings							
Repairs & Maintenance Repairs & Maintenance Fund	\$ -	\$ -	\$ 155,967	\$ 80,000	\$ 239,535	\$ -	\$ 36,000
07 - Other Buildings Total	\$ -	\$ -	\$ 155,967	\$ 80,000	\$ 239,535	\$ -	\$ 36,000
440 - City Hall Total	\$ 1,258	\$ -	\$ 2,819,360	\$ 80,000	\$ 340,759	\$ 53,580	\$ 36,000
441 - Woodburn							
04 - Contributions							

	2023 Actual	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Actual (YTD as of 12/29/2025)	2027 Proposed Budget
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)	\$ -	\$ 134,334	\$ -	\$ -
Capital Outlay Building - Woodburn	\$ 112,161	\$ 103,389	\$ 44,725	\$ 750,000	\$ 630,001	\$ 14,650	\$ -
05 - Capital Outlay Total	\$ 135,861	\$ 121,323	\$ 42,144	\$ 750,000	\$ 764,335	\$ 14,650	\$ -
441 - Woodburn Total	\$ 140,870	\$ 121,323	\$ 42,144	\$ 750,000	\$ 764,335	\$ 14,650	\$ -
444 - Transfers							
04 - Contributions							
Contribution Other Fund Airport Improv Fund	\$ -	\$ -	\$ -	\$ -	\$ 508,952	\$ 440,271	\$ -
Other Contributions - MCDA Richwood Redev Support	\$ -	\$ -	\$ 500,000	\$ -	\$ -	\$ -	\$ -
04 - Contributions Total	\$ -	\$ -	\$ 500,000	\$ -	\$ 508,952	\$ 440,271	\$ -
444 - Transfers Total	\$ -	\$ -	\$ 500,000	\$ -	\$ 508,952	\$ 440,271	\$ -
569 - Communications							
05 - Capital Outlay							
Capital Outlay Equip- Equipment	\$ 754	\$ -	\$ -	\$ -	\$ 19,246	\$ 1,056	\$ -
Capital Outlay Other - Other	\$ -	\$ 16,923	\$ 12,684	\$ -	\$ 50,393	\$ 1,953	\$ 7,500
05 - Capital Outlay Total	\$ 754	\$ 16,923	\$ 12,684	\$ -	\$ 69,639	\$ 3,009	\$ 7,500
569 - Communications Total	\$ 754	\$ 16,923	\$ 12,684	\$ -	\$ 69,639	\$ 3,009	\$ 7,500
699 - Contingencies							
04 - Contributions							
Other Contributions- Other	\$ -	\$ -	\$ -	\$ 62,830	\$ 165,020	\$ -	\$ 250,000
04 - Contributions Total	\$ -	\$ -	\$ -	\$ 62,830	\$ 165,020	\$ -	\$ 250,000
699 - Contingencies Total	\$ -	\$ -	\$ -	\$ 62,830	\$ 165,020	\$ -	\$ 250,000
700 - Police Department							
02 - Contracted Services							
Rents & Leases - Buildings & Equipment	\$ 100,000	\$ -	\$ 240,000	\$ 240,000	\$ 240,000	\$ 140,000	\$ 240,000
02 - Contracted Services Total	\$ 100,000	\$ -	\$ 240,000	\$ 240,000	\$ 240,000	\$ 140,000	\$ 240,000
05 - Capital Outlay							
Capital Outlay Equip- Equipment	\$ -	\$ 86,440	\$ 69,317	\$ 135,000	\$ 197,799	\$ 37,782	\$ 65,000
Capital Outlay Equip- MSF Equipment	\$ 137,707	\$ 150,334	\$ 635,600	\$ 270,000	\$ 283,798	\$ 109,770	\$ 276,750
New - Capital Outlay -Building Training center updates	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
05 - Capital Outlay Total	\$ 137,707	\$ 236,773	\$ 704,917	\$ 405,000	\$ 481,596	\$ 147,553	\$ 341,750
700 - Police Department Total	\$ 237,707	\$ 236,773	\$ 944,917	\$ 645,000	\$ 721,596	\$ 287,553	\$ 581,750
706 - Fire Department							
05 - Capital Outlay							
Capital Outlay Building - Buildings	\$ -	\$ 427,582	\$ -	\$ -	\$ 250,000	\$ -	\$ -
Capital Outlay Building - Norwood Station	\$ -	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay Building - Training Facility	\$ 16,756	\$ 86,102	\$ 17,575	\$ -	\$ 38,979	\$ 27,413	\$ -
Capital Outlay Equip- Equipment	\$ 72,887	\$ 20,313	\$ 96,577	\$ 275,000	\$ 1,295,059	\$ 134,489	\$ 168,000
Capital Outlay Equip- Vehicles	\$ 258,046	\$ 57,670	\$ 166,042	\$ 416,000	\$ 2,008,099	\$ 910,208	\$ 741,000
05 - Capital Outlay Total	\$ 347,689	\$ 1,091,667	\$ 280,194	\$ 691,000	\$ 3,592,137	\$ 1,072,110	\$ 909,000
706 - Fire Department Total	\$ 347,689	\$ 1,091,667	\$ 280,194	\$ 691,000	\$ 3,592,137	\$ 1,072,110	\$ 909,000
750 - Street Department							
03 - Commodities							
Supplies & Materials Salt-Snow Removal-MSF	\$ 135,374	\$ -	\$ 105,394	\$ 150,000	\$ 210,201	\$ 183,012	\$ 150,000
Supplies & Materials Street Lights-MSF	\$ -	\$ -	\$ -	\$ 250,000	\$ 760,000	\$ -	\$ -
03 - Commodities Total	\$ 135,374	\$ -	\$ 105,394	\$ 400,000	\$ 970,201	\$ 183,012	\$ 150,000
05 - Capital Outlay							
Capital Outlay Building - Salt Building	\$ -	\$ -	\$ 21,128	\$ -	\$ 78,872	\$ -	\$ -
Capital Outlay Equip- Equipment	\$ 96,263	\$ 45,965	\$ 85,005	\$ 200,000	\$ 305,136	\$ 34,272	\$ 100,000
Capital Outlay Equip- MSF Equipment	\$ 142,957	\$ 210,991	\$ 298,798	\$ 230,000	\$ 508,728	\$ 77,313	\$ 150,000
Capital Outlay Land Various Slips	\$ 110,761	\$ -	\$ -	\$ -	\$ 125,000	\$ -	\$ 90,000
Capital Outlay Other - Beechurst & 1st Intersec. Improv	\$ -	\$ 40,590	\$ 317,527	\$ -	\$ 241,410	\$ -	\$ -
Capital Outlay Other - Eastern-Flagel Trail Connector	\$ 22,790	\$ 13,297	\$ 4,689	\$ -	\$ 34,224	\$ -	\$ -
Capital Outlay Other - Neighborhood Signs	\$ -	\$ 6,168	\$ 455	\$ -	\$ 3,377	\$ -	\$ -
Capital Outlay Other - Other Projects	\$ 139,705	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay Other - Public Right-of-Way Improv - MSF	\$ 2,535,447	\$ 2,350,007	\$ 1,829,528	\$ 1,400,000	\$ 1,400,095	\$ 305,535	\$ 1,200,000

	2023 Actual	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Actual (YTD as of 12/29/2025)	2027 Proposed Budget
Capital Outlay Other - Rail Trail Paving Project	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
05 - Capital Outlay Total	\$ 3,122,922	\$ 2,667,019	\$ 2,557,131	\$ 1,830,000	\$ 2,696,842	\$ 417,119	\$ 1,540,000
750 - Street Department Total	\$ 3,258,296	\$ 2,667,019	\$ 2,662,524	\$ 2,230,000	\$ 3,667,043	\$ 600,131	\$ 1,690,000
758 - Airport							
02 - Contracted Services							
Contracted Services- General	\$ 26,127	\$ -	\$ 60,000	\$ -	\$ 60,000	\$ 60,000	\$ -
02 - Contracted Services Total	\$ 26,127	\$ -	\$ 60,000	\$ -	\$ 60,000	\$ 60,000	\$ -
05 - Capital Outlay							
Capital Outlay Building - Buildings	\$ -	\$ -	\$ 47,500	\$ -	\$ 5,150	\$ -	\$ -
Capital Outlay Building - Improvement	\$ 102,000	\$ 18,000	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay Equip- Equipment	\$ 66,042	\$ 265,430	\$ 24,663	\$ 56,000	\$ 590,742	\$ 7,786	\$ 741,000
Capital Outlay Other - Aerial Lift(s) for Airport	\$ 700	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay Other - Airport Access Road	\$ 2,621	\$ 57,550	\$ 1,050	\$ 10,000	\$ 22,933	\$ -	\$ 10,000
Capital Outlay Other - Local Grant Match	\$ (4,697)	\$ 264,697	\$ 12,810	\$ 290,600	\$ 291,235	\$ 2,028	\$ 10,000
Capital Outlay Other - Other Projects	\$ 73,500	\$ 206,026	\$ 37,497	\$ -	\$ 189,251	\$ 43,492	\$ 120,000
Capital Outlay Other - Runway Ext Land Acquisition	\$ (328,005)	\$ 11,489	\$ -	\$ -	\$ 320,771	\$ -	\$ -
Capital Outlay Other - Runway Extension	\$ 3,000	\$ 706,817	\$ 260,010	\$ 1,000,000	\$ 2,747,854	\$ -	\$ -
Capital Outlay Other - Runway Extension Protection Zone	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000	\$ -	\$ -
New - Replace Fire Suits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
New - Replace Dump Truck	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
05 - Capital Outlay Total	\$ (84,839)	\$ 1,530,008	\$ 383,531	\$ 1,356,600	\$ 5,167,934	\$ 53,306	\$ 881,000
758 - Airport Total	\$ (58,712)	\$ 1,530,008	\$ 443,531	\$ 1,356,600	\$ 5,227,934	\$ 113,306	\$ 881,000
761 - Grants							
05 - Capital Outlay							
Capital Outlay Other - Foundry Street Lighting	\$ 2,560	\$ 6,020	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay Other - Other Projects	\$ 60,000	\$ -	\$ 18,555	\$ -	\$ -	\$ -	\$ -
05 - Capital Outlay Total	\$ 62,560	\$ 6,020	\$ 18,555	\$ -	\$ -	\$ -	\$ -
06 - Grant Expenditures							
Capital Outlay Other - State CDBG CARES Funding	\$ 39,611	\$ 174,726	\$ 128,284	\$ -	\$ 1,086	\$ -	\$ -
06 - Grant Expenditures Total	\$ 39,611	\$ 174,726	\$ 128,284	\$ -	\$ 1,086	\$ -	\$ -
761 - Grants Total	\$ 102,172	\$ 180,745	\$ 146,838	\$ -	\$ 1,086	\$ -	\$ -
900 - BOPARC							
05 - Capital Outlay							
Capital Outlay Other - Bike Pump Track	\$ -	\$ -	\$ -	\$ -	\$ 62	\$ -	\$ -
Capital Outlay Other - BOPARC Upgrades	\$ 908,368	\$ 195,000	\$ 200,000	\$ 150,000	\$ 499,938	\$ -	\$ -
05 - Capital Outlay Total	\$ 908,368	\$ 195,000	\$ 200,000	\$ 150,000	\$ 500,000	\$ -	\$ -
900 - BOPARC Total	\$ 908,368	\$ 195,000	\$ 200,000	\$ 150,000	\$ 500,000	\$ -	\$ -
906 - Arts & Culture Development							
02 - Contracted Services							
Contracted Services- Morgantown Mural Project	\$ 9,400	\$ -	\$ -	\$ 10,000	\$ 45,001	\$ -	\$ -
02 - Contracted Services Total	\$ 9,400	\$ -	\$ -	\$ 10,000	\$ 45,001	\$ -	\$ -
05 - Capital Outlay							
Capital Outlay Equip- Vehicles	\$ 5,957	\$ 8,935	\$ 8,935	\$ 9,000	\$ 9,130	\$ 4,468	\$ 9,000
Capital Outlay Other - Easton Roller Mill	\$ -	\$ -	\$ -	\$ -	\$ 53,175	\$ -	\$ 50,000
Capital Outlay Other - HVAC System	\$ 495,776	\$ 56,437	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay Other - MET Roof	\$ 9,200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay Other - MET Theatre	\$ -	\$ 72,841	\$ 467,479	\$ 80,000	\$ 345,323	\$ -	\$ -
05 - Capital Outlay Total	\$ 510,932	\$ 138,213	\$ 476,415	\$ 89,000	\$ 407,627	\$ 4,468	\$ 59,000
906 - Arts & Culture Development Total	\$ 520,332	\$ 138,213	\$ 476,415	\$ 99,000	\$ 452,628	\$ 4,468	\$ 59,000
950 - Urban Landscape							
04 - Contributions							
Capital Outlay Building - Urban Landscape Center	\$ -	\$ -	\$ -	\$ -	\$ 87,272	\$ -	\$ -
Contrib Govt Entities Urban Landscape	\$ -	\$ -	\$ 4,404	\$ -	\$ -	\$ -	\$ -
04 - Contributions Total	\$ -	\$ -	\$ 4,404	\$ -	\$ 87,272	\$ -	\$ -
05 - Capital Outlay							
Capital Outlay Equip- Vehicles	\$ 5,272	\$ 5,106	\$ 2,898	\$ 17,100	\$ 19,796	\$ 150	\$ 20,000
Capital Outlay Other - Downtown Business District Proj.	\$ 14,935	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay Other - Other Projects	\$ 17,250	\$ 29,930	\$ 30,890	\$ 20,550	\$ 143,690	\$ 20,700	\$ -

	2023 Actual	2024 Actual	2025 Actual	2026 Adopted Budget	2026 Amended Budget	2026 Actual (YTD as of 12/29/2025)	2027 Proposed Budget
Capital Outlay Other - Pedlet Projects	\$ -	\$ -	\$ 12,087	\$ -	\$ 26,961	\$ -	\$ -
05 - Capital Outlay Total	\$ 37,457	\$ 35,036	\$ 45,875	\$ 37,650	\$ 190,447	\$ 20,850	\$ 20,000
950 - Urban Landscape Total	\$ 37,457	\$ 35,036	\$ 50,278	\$ 37,650	\$ 277,719	\$ 20,850	\$ 20,000
979 - Hazel Ruby McQuain Riverfront Park							
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	\$ 110,307	\$ -	\$ 281,838	\$ -	\$ -
Capital Outlay - HRM Park River Terrace Project	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 350,000
05 - Capital Outlay Total	\$ 602,116	\$ 216,709	\$ 121,992	\$ -	\$ 281,838	\$ -	\$ 350,000
07 - Other Buildings							
Repairs & Maintenance HRM Park Maintenance Fund	\$ 150,120	\$ 150,000	\$ 150,000	\$ 100,000	\$ -	\$ -	\$ -
07 - Other Buildings Total	\$ 150,120	\$ 150,000	\$ 150,000	\$ 100,000	\$ -	\$ -	\$ -
979 - Hazel Ruby McQuain Riverfront Park Total	\$ 752,236	\$ 366,709	\$ 271,992	\$ 100,000	\$ 281,838	\$ -	\$ 350,000
444 - Transfers							
04 - Contributions							
Contribution Other Fund Building Commission Fund	\$ 30,757	\$ 84,887	\$ 628,342	\$ 628,342	\$ 628,342	\$ 314,171	\$ 1,014,076
Other Contributions - HRM Park Sinking Fund	\$ -	\$ -	\$ -	\$ -	\$ 38,099	\$ 38,099	\$ -
Rents & Leases - 430 Spruce St Lease							\$ 139,103
04 - Contributions Total	\$ 30,757	\$ 84,887	\$ 628,342	\$ 628,342	\$ 666,441	\$ 352,270	\$ 1,153,179
444 - Transfers Total	\$ 30,757	\$ 84,887	\$ 628,342	\$ 628,342	\$ 666,441	\$ 352,270	\$ 1,153,179
Grand Total	\$ 7,547,980	\$ 7,835,103	\$ 10,962,656	\$ 7,749,759	\$ 19,772,545	\$ 3,825,572	\$ 7,037,018