

BLUEFIELD		WV State Auditor - Local Government Services Division			
Fiscal Year:	2009 - 2010	Original General Fund	Revised General Fund	Original Coal Fund	Revised Coal Fund
Revenues					
REVENUES					
280	Reserve for Encumbrances	-	-	-	-
282	Reserve for Fixed Assets	-	-	-	-
284	Fund balance for Inventories	-	-	-	-
290	Investment in General Fixed Assets	-	-	-	-
298	Retained Earnings	-	-	-	-
299	Unencumbered Fund Balance	600,000	2,038,733	5,000	26,480
301-01	Property Tax Current Year	982,471	982,471	-	-
301-(02-05)	Prior Year Taxes	91,702	91,702	-	-
301-06	Supplemental Taxes	-	-	-	-
301-07	Tax Loss Restoration	-	-	-	-
301-90	Property Tax - Excess Levy	-	-	-	-
301-91	Property Tax - Excess Levy	-	-	-	-
301-92	Property Tax - Excess Levy	-	-	-	-
301-93	Property Tax - Bond Levy	-	-	-	-
302	Tax Penalties & Interest	-	-	-	-
303	Gas & Oil Severance Tax	11,500	11,500	-	-
304	Excise Tax on Utilities	395,190	395,190	-	-
305	Business & Occupation Tax	2,497,221	2,497,221	-	-
306	Wine & Liquor Tax	99,405	99,405	-	-
307	Animal Control Tax	1,823	1,823	-	-
308	Hotel Occupancy Tax	158,547	158,547	-	-
309	Amusement Tax	-	-	-	-
310	Coal Severance Revenue	-	-	38,000	38,000
311	Insurance Premium Surtax	-	-	-	-
312	Motor Vehicle Operator's Tax	-	-	-	-
313	Horse & Dog Racing Tax	-	-	-	-
314	Sales Tax	-	-	-	-
320	Fines, Fees & Court Costs	197,924	197,924	-	-
321	Parking Violations	5,847	5,847	-	-
322	Regional Jail Operations Partial Reimbt	-	-	-	-
325	Licenses	49,856	49,856	-	-
326	Building Permit Fees	36,175	36,175	-	-
327	Miscellaneous Permits	8,825	8,825	-	-
328	Franchise Fees	117,729	117,729	-	-
329	Inspection Fees	14,070	14,070	-	-
330	IRP Fees (International Reg. Plan)	9,136	9,136	-	-
335	Private Liquor Club Fee	-	-	-	-
336	Cemetery Revenues	-	-	-	-
337	Dog Pound Fees	-	-	-	-
338	Emergency Communication Fee	-	-	-	-
339	Emergency Service Fee	4,195	4,195	-	-
340	Parks & Recreation	160,152	176,752	-	-
341	Municipal Service Fee	-	-	-	-

342	Parking Meter Revenues	-	-		-
343	Off Street Parking	125,556	125,556		-
344	Collection of Delinquent Accounts	-	-		-
345	Rents & Concessions	80,347	80,347		-
346	Airport Revenues	-	-		-
347	Jail Fees	45,755	45,755		-
348	Special Assessments	-	-		-
350	Refuse Collection	732,924	732,924		-
351	Police Protection Fees	-	-		-
352	Fire Protection Fees	729,354	729,354		-
353	Planning Commission Revenue	-	-		-
354	Landfill/Incinerator Fees	-	-		-
355	Street Fees	353,899	353,899		-
357	Housing Program Revenues	-	-		-
358	Civic Center/Coliseum	-	-		-
359	Floodwall Fees	-	-		-
361	Charges For Services	-	-		-
362	Charges to other Entities	-	-		-
363	Ambulance Fees	-	-		-
365	Federal Government Grants	60,000	125,000		-
366	State Government Grants	19,153	96,768		-
367	Other Grants	-	741,214		-
368	Contributions from other Entities	85,000	88,865		-
369	Contributions from other Funds	-	-		-
370	Charges to other Funds	-	-		-
371	Payment in-Lieu of Taxes	-	-		-
372	Federal Payment in-Lieu of Taxes	-	-		-
373	Flood Reimbursement	-	-		-
374	Payroll Reimbursement	-	-		-
375	Transfers from Rainy Day Funds	-	-		-
376	Gaming Income	4,239	4,239		-
377	Capital Lease Revenue	-	-		-
378	Map Sales	-	-		-
379	Gain/Loss Sale of Fixed Assets	-	-		-
380	Interest Earned on Investment	38,592	38,592	-	-
381	Reimbursements	22,209	42,309		-
382	Refunds	19,216	19,216		-
383	Sale of Fixed Assets	2,250	360,424		-
384	Sale of Materials	-	-		-
385	Commissions	-	-		-
386	Insurance Claims	2,205	2,205		-
387	Filing Fees	-	-		-
388	Library Fees	-	-		-
389	Accident Reports	-	-		-
390	Bingo Revenue	-	-		-
391	Recycling Program	2,500	2,500		-
392	Property Rehabilitation	-	-		-
393	Interest on Special Assessment	-	-		-

394	Confiscated Property	-	-		-
395	Employees Retirement Contribution	-	-		-
396	Fair Market Value	-	-		-
397	Video Lottery	47,066	47,066		-
398	Proceeds from Sale of Bonds	-	-		-
399	Miscellaneous Revenue	16,053	72,053		-
Total Revenues		7,828,086	10,605,387	43,000	64,480
General Government Expenditures					
402	Economic Development	-	-		-
403	Federal Grants	-	-		-
404	State Grants	-	-		-
405	Zoning Board	-	-		-
406	Consumer Protection	-	-		-
407	Civil Service	-	-		-
408	Insurance Program (Self-Insured)	-	-		-
409	Mayor's Office	-	-		-
410	City Council	23,018	23,018		-
411	Recorder's Office	-	-		-
412	City Manager's Office	119,946	112,946		-
413	Treasurer's Office	293,340	443,340		-
414	Finance Office	-	-		-
415	City Clerk's Office	48,985	51,050		-
416	Police Judge's Office	15,925	15,970		-
417	City Attorney	79,378	89,384		-
418	City Auditor	-	-		-
419	Main Street Program	-	-		-
420	Engineering	49,859	48,359		-
421	Community Development	-	-		-
422	Personnel Office	46,186	40,166		-
423	Purchasing Department	-	-		-
424	Contribution to Commissions etc.	-	-		-
425	Enforcement Agency	-	-		-
426	Litigation Reserve	-	-		-
427	Rehabilitation of Property	-	-		-
428	Acquisition of Property	-	-		-
429	Clearance	-	-		-
430	Program Planning	-	-		-
431	Printing	-	-		-
432	Other Grants	-	-		-
433	Custodial	-	-		-
434	Housing Authority	-	-		-
435	Regional Development Authority	-	-		-
436	Building Inspection	263,839	251,154		-
437	Planning & Zoning	0	-		-
438	Elections	0	-		-
439	Data Processing	55,543	52,043		-
440	City Hall	1,151,493	3,539,287		-

441	Other Buildings	0	-		-
442	Internal Audit	0	-		-
443	Charter Board	0	-		-
444	Contributions/Transfers to Other Funds	0	-		-
565	Electrical Services	0	-		-
566	Public Works Dept.	0	-		-
567	Public Grounds	0	-		-
568	Complaint Dept.	0	-		-
569	Local Access Channel	0	-		-
571	Parking	30,900	46,480		-
590	Market House	0	-		-
698	Transfers/Reimbursements	0	-		-
699	Contingencies	0	-		-

Total General Government Expenditures		2,178,412	4,713,197	-	-
Public Safety Expenditures					
700	Police Department	1,622,925	1,747,679	43,000	64,480
701	DARE Grant	-	-		-
702	COPS Grant	-	-		-
703	Investigative Services & Control	-	-		-
704	Police -Special Duty	-	-		-
705	City Jail	-	-		-
706	Fire Department	1,136,588	1,216,478		-
707	Dog Warden/Humane Society	-	-		-
708	Watershed Project	85,000	101,810		-
709	Ambulance Authority	-	-		-
710	Dams & Dredging	-	-		-
711	Comm. Center/Central Dispatch	-	-		-
712	Traffic Engineering	-	-		-
713	Civil Defense	-	-		-
714	Flood Control/Soil Conservation	-	-		-
715	Fire Hydrants	-	-		-
716	Emergency Services	-	-		-
717	Juvenile Justice Diversion Prog.	-	-		-
718	Drug and Violent Crime Control Grant	-	-		-
719	LLEBG	-	-		-
720	LLEBG	-	-		-
721	LLEBG	-	-		-
722	LLEBG	-	-		-
723	LLEBG	-	-		-
724	Fire Fee Distribution	-	-		-
Total Public Safety Expenditures		2,844,513	3,065,967	43,000	64,480
Street & Transportation Expenditures					
750	Streets & Highways	1,118,877	1,227,377		-
751	Street Lights	-	-		-
752	Signs & Signals	-	-		-
753	Snow Removal	-	-		-
754	Central Garage	-	-		-
755	Street Construction	-	-		-
756	Street Cleaning	-	-		-
757	Sidewalks	-	-		-
758	Airports	-	-		-
759	Public Transit	65,000	65,000		-
760	Port Authority	-	-		-
Total Streets & Transportation Expenditures		1,183,877	1,292,377	-	-
Health & Sanitation Expenditures					
800	Garbage Department	855,723	839,373		-
801	Landfill & Incinerator Department	-	-		-
802	Recycling Center	18,948	2,810		-
803	Local Health Department	-	-		-
804	Other Health Programs	-	-		-
805	Storm Sewer	-	-		-
806	Water & Sewer	-	-		-

807	Sewer-Source of Supply		-		-
808	Water-Source of Supply		-		-
Total Health & Sanitation Expenditures		874,671	842,183	-	-
Culture & Recreation Expenditures					
900	Parks	506,513	466,513		-
901	Visitors Bureau	110,000	95,000		-
902	Travel Council	-	-		-
903	Fair Associations/Festival	-	-		-
904	Swimming Pools	-	-		-
905	Community Center	-	-		-
906	Arts & Humanities	31,000	31,000		-
907	Youth Program	-	-		-
908	Playgrounds	-	-		-
909	Museum Commission	-	-		-
910	Civic Center-Mun. Auditorium	-	-		-
911	Historical Commission	500	500		-
912	Civic Promotions	36,000	36,000		-
913	4-H CAMP	-	-		-
914	Rails to Trails	-	-		-
915	Ice Arena	-	-		-
916	Library	60,000	60,000		-
917	Law Library	-	-		-
918	Golf Course	-	-		-
919	Stadium Maintenance	-	-		-
Total Culture & Recreation Expenditures		744,013	689,013	-	-
Social Services Expenditures					
950	Beautification	1,000	1,000		-
951	Aging Program (Seniors)	-	-		-
952	Cemeteries	100	150		-
953	Social Services	1,500	1,500		-
954	Human Rights/Affirmative Action	-	-		-
955	Human Resources	-	-		-
956	Community Council	-	-		-
957	Bingo Expenses	-	-		-
Total Social Services Expenditures		2,600	2,650	-	-
Capital Project Expenditures					
975	General Government		-		-
976	Public Safety		-		-
977	Streets and Transportation		-		-
978	Health and Sanitation		-		-
979	Culture and Recreation		-		-
980	Social Services		-		-
Total Capital Project Expenditures		-	-	-	-
SUMMARY					
General Government Expenditures		2,178,412	4,713,197	-	-
Public Safety Expenditures		2,844,513	3,065,967	43,000	64,480
Street & Transportation Expenditures		1,183,877	1,292,377	-	-
Health & Sanitation Expenditures		874,671	842,183	-	-
Culture & Recreation Expenditures		744,013	689,013	-	-

Social Services Expenditures	2,600	2,650	-	-
Capital Project Expenditures	-	-	-	-
GRAND TOTAL ALL EXPENDITURES	7,828,086	10,605,387	43,000	64,480
TOTAL REVENUES	7,828,086	10,605,387	43,000	64,480

GAS & OIL SEVERANCE TAX

Revenue

Gas & Oil Severance	11,500
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Expenditure

General Government	11,500
Public Safety	0
Street & Transportation	0
Health & Sanitation	0
Culture & Recreation	0
Social Services	0
Capital Projects	
Total Expenditure	11,500

BLUEFIELD Budget FY 2009 - 2010

I INITIAL CHECK IN

100. Front Cover-Budget postmarked on or before	3/30/2009	3/25/2009	true	100 Budget w
101. Page 1 certification statement is signed by county clerk/recorder			true	101 Clerk/recr
102. Back Cover Roster is completed			true	102 Roster nc
103. Back Cover signed by person authorized to sign budget revisions			true	103 Signature
104. Revenue accounts descriptions are OK			true	104 Revenue
105. Expenditure account descriptions are OK			true	105 Expenditu
106. Salary Schedule for Elected Officials has been completed on page 17			true	106 Complete
109. Elected Officials salaries did not change from 2002 to 2003			true	109 Elected o
107. Information regarding Funds on deposit 12/31/07 page 16 has been completed			true	107 Provide li

III Balanced Budget

General Fund

200. Revenues & Expenditures Balance			true	200 GF Rever
201. Net amount current levy correctly transferred to Acct # 301-01			true	201 Net amou
Current Levy Amount from Levy page	982,471			
201a. Net raised by excess levy transferred to acct. #301-90	-		true	
Total Revenue	10,605,387			
	Per Data	Reported		
Expenditure accounts totaled correctly				
202. General Government Expenditures	4,713,197	4,713,197	true	202 General C
203. Public Safety Expenditures	3,065,967	3,065,967	true	203 Public Sa
216. Streets & Transportation	1,292,377	1,292,377	true	216 GF - Stre
204. Health & Sanitation Expenditures	842,183	842,183	true	204 Health an
205. Culture & Recreation Expenditures	689,013	689,013	true	205 Culture ai
206. Social Services Expenditures	2,650	2,650	true	206 Social Se
207. Capital Projects Expenditures	-	-	true	207 Capital Pi
Total Expenditures	10,605,387	10,605,387		

Coal Severance Fund

209. Revenues & Expenditures Balance?	64,480	64,480	true	209 Coal Sevr
Expenditure accounts total Correctly				
210. General Government Expenditures	-	-	true	210 CS - Gen
211. Public Safety Expenditures	64,480	64,480	true	211 CS - Publ
217. Streets & Transportation Expenditures	-	-	true	217 CS - Stre
212. Health & Sanitation Expenditures	-	-	true	212 CS - Heal
213. Culture & Recreation Expenditures	-	-	true	213 CS - Cultu
214. Social Services Expenditures	-	-	true	214 CS - Soci
215. Capital Projects Expenditures	-	-	true	215 CS - Capi
Total Expenditures	64,480	64,480		

IV Revenues

300. General Fund #299 fund balance is blank or positive amount	2,038,733	true	300 Levying b
301. Coal Fund #299 fund balance is blank or positive amount	26,480	true	301 Levying b
302. Account #299 fund balance is 25% or less of the general fund total	2,038,733	true	302 GF unenc
311. Acct # 369 Contributions to Other Funds is blank or zero	-	true	311 Provide a
Service Fees at least 85% has been budgeted in the corresponding account			
312. Acct #340 to Acct #900 ,904, 908 & 915	PARK & RECREATION	true	312 Atleast 8%
313. Acct #350 to Acct #800, 801 & 802	REFUSE, GARBARGE DEPT	true	313 Atleast 8%
314. Acct #351 to Acct #700 & 976	POLICE	true	314 Atleast 8%
315. Acct #352 to Acct #706 & 976	FIRE	true	315 Atleast 8%
316. Acct #355 to Acct #750 & 977	STREET	true	316 Atleast 8%
317. At least 50% of Acct # 308 (Hotel occupancy Tax) is budget to acct #901 or #902.		true	317 Atleast 50%
308. Remainder is budgeted to #900 or other	498,013	true	308 Atleast 50%
319. Amount Reflected in Acct #399 is les than 20% of General fund	72,053	true	319 Acct #399
320. IRP Fee Acct# 330 is not blank or 0	9,136	true	320 IRP Fees
321. Gas & Oil Severance #303 complete on page 4	11,500	true	321 Amt of re
306. Gas & Oil Severance #303 complete on page 20	11,500	true	306 Anticipate

V Expenditures

400. General Fund Acct # 699 <= 3% of total General Fund	-	true	400 Only 3% c
401. Coal Severance Acct # 699 <= 3% of total CSF Budget	-	true	401 Only 3% c
402. Regional Council #435 OR pg. 19 is correct	3,378	8,000	true 402 Regional

SPECIAL ACTS

800	800
801	801
802	802
803	803
804	804
805	805
806	806
807	807

BLUEFIELD

Contact: Bill Calhoun
Phone: 304-327-2401
County: Mercer