

CLARKSBURG		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	275,000	420,644	14,000	18,828
301-01	Property Tax Current Year	1,944,497	1,949,497		-
301-(02-05)	Prior Year Taxes		-		-
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	16,750	16,750		-
304	Excise Tax on Utilities	806,100	817,100		-
305	Business & Occupation Tax	6,900,000	7,446,936		-
306	Wine & Liquor Tax	87,000	87,000		-
307	Animal Control Tax	4,800	4,800		-
308	Hotel Occupancy Tax	354,000	354,000		-
309	Amusement Tax		-		-
310	Coal Severance Revenue		-	65,000	74,465
311	Insurance Premium Surtax		-		-
312	Motor Vehicle Operator's Tax		-		-
313	Horse & Dog Racing Tax		-		-
314	Sales Tax		-		-
320	Fines, Fees & Court Costs	74,500	82,500		-
321	Parking Violations	40,000	30,000		-
322	Regional Jail Operations Partial Reimb		-		-
325	Licenses	72,200	72,200		-
326	Building Permit Fees	85,000	97,000		-
327	Miscellaneous Permits	14,450	16,150		-
328	Franchise Fees	180,000	197,361		-
329	Inspection Fees	5,000	5,000		-
330	IRP Fees (International Reg. Plan)	19,000	19,000		-
335	Private Liquor Club Fee	12,000	12,000		-
336	Cemetery Revenues		-		-
337	Dog Pound Fees		-		-
338	Emergency Communication Fee		-		-
339	Emergency Service Fee		-		-
340	Parks & Recreation		-		-
341	Municipal Service Fee	26,450	25,450		-

342	Parking Meter Revenues		-		-
343	Off Street Parking	4,000	4,000		-
344	Collection of Delinquent Accounts	71,200	71,200		-
345	Rents & Concessions	3,500	3,000		-
346	Airport Revenues		-		-
347	Jail Fees		-		-
348	Special Assessments	2,000	3,200		-
350	Refuse Collection		-		-
351	Police Protection Fees		-		-
352	Fire Protection Fees	1,175,000	1,175,000		-
353	Planning Commission Revenue	2,980	2,980		-
354	Landfill/Incinerator Fees		-		-
355	Street Fees		-		-
357	Housing Program Revenues		-		-
358	Civic Center/Coliseum		-		-
359	Floodwall Fees		-		-
361	Charges For Services		-		-
362	Charges to other Entities	19,716	19,716		-
363	Ambulance Fees		-		-
365	Federal Government Grants	50,000	118,936		-
366	State Government Grants	467,858	1,192,207		-
367	Other Grants	6,000	7,700		-
368	Contributions from other Entities		-		-
369	Contributions from other Funds	12,000	12,000		-
370	Charges to other Funds	230,132	231,368		-
371	Payment in-Lieu of Taxes	9,000	11,889		-
372	Federal Payment in-Lieu of Taxes		-		-
373	Flood Reimbursement		-		-
374	Payroll Reimbursement		-		-
375	Transfers from Rainy Day Funds		-		-
376	Gaming Income	11,000	10,000		-
377	Capital Lease Revenue		-		-
378	Map Sales		-		-
379	Gain/Loss Sale of Fixed Assets		-		-
380	Interest Earned on Investment	5,000	2,000	350	350
381	Reimbursements	1,200	1,200		-
382	Refunds	5,000	5,000		-
383	Sale of Fixed Assets	205,000	218,088		-
384	Sale of Materials		-		-
385	Commissions		-		-
386	Insurance Claims	1,200	15,276		-
387	Filing Fees		-		-
388	Library Fees		-		-
389	Accident Reports	10,000	10,000		-
390	Bingo Revenue		-		-
391	Recycling Program		-		-
392	Property Rehabilitation		-		-
393	Interest on Special Assessment		-		-

394	Confiscated Property		-		-
395	Employees Retirement Contribution		-		-
396	Fair Market Value		-		-
397	Video Lottery	92,000	92,000		-
398	Proceeds from Sale of Bonds		-		-
399	Miscellaneous Revenue	110,902	110,902		-
Total Revenues		13,411,435	14,971,050	79,350	93,643
General Government Expenditures					
402	Economic Development	2,000	2,000		-
403	Federal Grants		-		-
404	State Grants	358,228	980,782		-
405	Zoning Board		-		-
406	Consumer Protection		-		-
407	Civil Service		-		-
408	Insurance Program (Self-Insured)		-		-
409	Mayor's Office	20,389	25,739		-
410	City Council	89,452	86,484		-
411	Recorder's Office		-		-
412	City Manager's Office	164,398	165,522		-
413	Treasurer's Office		-		-
414	Finance Office	870,585	857,313	4,000	6,450
415	City Clerk's Office	136,800	140,024	2,000	1,895
416	Police Judge's Office	27,540	26,503		-
417	City Attorney	96,000	256,000		-
418	City Auditor		-		-
419	Main Street Program		-		-
420	Engineering	313,284	353,007	1,300	-
421	Community Development	129,274	132,885	1,500	3,200
422	Personnel Office	122,144	124,246		-
423	Purchasing Department		-		-
424	Contribution to Commissions etc.		-		-
425	Enforcement Agency		-		-
426	Litigation Reserve		-		-
427	Rehabilitation of Property		-		-
428	Acquisition of Property		-		-
429	Clearance		40,221	2,500	5,000
430	Program Planning		-		-
431	Printing		-		-
432	Other Grants		-		-
433	Custodial		-		-
434	Housing Authority		-		-
435	Regional Development Authority	7,500	7,500		-
436	Building Inspection		-		-
437	Planning & Zoning		-		-
438	Elections		160		-
439	Data Processing	139,720	132,661		-
440	City Hall	409,161	438,452	1,500	995

441	Other Buildings	2,896	3,354		-
442	Internal Audit		-		-
443	Charter Board		-		-
444	Contributions/Transfers to Other Funds		-		-
565	Electrical Services		-		-
566	Public Works Dept.		-		-
567	Public Grounds		-		-
568	Complaint Dept.		-		-
569	Local Access Channel		-		-
570	Guaranteed Energy Savings		14,193		
571	Parking		-		-
590	Market House		-		-
698	Transfers/Reimbursements		-		-
699	Contingencies	55,898	114,765	1,000	50

Total General Government Expenditures		2,945,269	3,901,811	13,800	17,590
Public Safety Expenditures					
700	Police Department	3,275,102	3,433,476	7,150	10,308
701	DARE Grant		-		-
702	COPS Grant		-		-
703	Investigative Services & Control		-		-
704	Police -Special Duty		-		-
705	City Jail		-		-
706	Fire Department	3,434,207	3,542,449	22,500	15,343
707	Dog Warden/Humane Society		-		-
708	Watershed Project		-		-
709	Ambulance Authority	1,500	1,500		-
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		6,710,809	6,977,425	29,650	25,651
Street & Transportation Expenditures					
750	Streets & Highways	1,380,225	1,478,173	9,400	27,300
751	Street Lights	306,450	333,450	8,500	9,000
752	Signs & Signals	310,746	323,973	4,000	-
753	Snow Removal	35,000	127,960		-
754	Central Garage	376,270	403,045		-
755	Street Construction		-		-
756	Street Cleaning		-		-
757	Sidewalks		-		-
758	Airports		-		-
759	Public Transit		-		-
760	Port Authority		-		-
Total Streets & Transportation Expenditures		2,408,691	2,666,601	21,900	36,300
Health & Sanitation Expenditures					
800	Garbage Department		-		-
801	Landfill & Incinerator Department	11,000	10,800	3,700	4,250
802	Recycling Center	304,005	292,250	2,500	2,052
803	Local Health Department	25,000	25,000		-
804	Other Health Programs	2,000	2,000		-
805	Storm Sewer		-		-
806	Water & Sewer		-		-

807	Sewer-Source of Supply		-		-
808	Water-Source of Supply		-		-
Total Health & Sanitation Expenditures		342,005	330,050	6,200	6,302
Culture & Recreation Expenditures					
900	Parks	628,289	711,991	7,800	7,800
901	Visitors Bureau	177,000	177,000		-
902	Travel Council		-		-
903	Fair Associations/Festival	12,300	14,100		-
904	Swimming Pools		-		-
905	Community Center		-		-
906	Arts & Humanities	4,000	4,000		-
907	Youth Program	1,600	6,600		-
908	Playgrounds		-		-
909	Museum Commission		-		-
910	Civic Center-Mun. Auditorium		-		-
911	Historical Commission		-		-
912	Civic Promotions		-		-
913	4-H CAMP		-		-
914	Rails to Trails		-		-
915	Ice Arena		-		-
916	Library	161,972	161,972		-
917	Law Library		-		-
918	Golf Course		-		-
919	Stadium Maintenance		-		-
Total Culture & Recreation Expenditures		985,161	1,075,663	7,800	7,800
Social Services Expenditures					
950	Beautification		-		-
951	Aging Program (Seniors)	18,000	18,000		-
952	Cemeteries		-		-
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		19,500	19,500	-	-
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		2,945,269	3,901,811	13,800	17,590
Public Safety Expenditures		6,710,809	6,977,425	29,650	25,651
Street & Transportation Expenditures		2,408,691	2,666,601	21,900	36,300
Health & Sanitation Expenditures		342,005	330,050	6,200	6,302
Culture & Recreation Expenditures		985,161	1,075,663	7,800	7,800

Social Services Expenditures	19,500	19,500	-	-
Capital Project Expenditures	-	-	-	-
GRAND TOTAL ALL EXPENDITURES	13,411,435	14,971,050	79,350	93,643
TOTAL REVENUES	13,411,435	14,971,050	79,350	93,643

GAS & OIL SEVERANCE TAX

Revenue

Gas & Oil Severance	16,750
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Expenditure

General Government	
Public Safety	16,750
Street & Transportation	0
Health & Sanitation	0
Culture & Recreation	0
Social Services	0
Capital Projects	
Total Expenditure	16,750

CLARKSBURG Budget FY 2009 - 2010

I INITIAL CHECK IN

100. Front Cover-Budget postmarked on or before	3/28/2009	3/13/2009	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	1,949,497			
201a. Net raised by excess levy transferred to acct. #301-90			true	
Total Revenue	14,971,050			
	Per Data	Reported		
Expenditure accounts totaled correctly				
202. General Government Expenditures	3,901,811	3,901,811	true	202 General C
203. Public Safety Expenditures	6,977,425	6,977,425	true	203 Public Sa
216. Streets & Transportation	2,666,601	2,666,601	true	216 GF - Stre
204. Health & Sanitation Expenditures	330,050	330,050	true	204 Health an
205. Culture & Recreation Expenditures	1,075,663	1,075,663	true	205 Culture ai
206. Social Services Expenditures	19,500	19,500	true	206 Social Se
207. Capital Projects Expenditures	-	-	true	207 Capital Pi
Total Expenditures	14,971,050	14,971,050		

Coal Severence Fund

209. Revenues & Expenditures Balance?	93,643	93,643	true	209 Coal Sevr
Expenditure accounts total Correctly				
210. General Government Expenditures	17,590	17,590	true	210 CS - Gen
211. Public Safety Expenditures	25,651	25,651	true	211 CS - Publ
217. Streets & Transportation Expenditures	36,300	36,300	true	217 CS - Stre
212. Health & Sanitation Expenditures	6,302	6,302	true	212 CS - Heal
213. Culture & Recreation Expenditures	7,800	7,800	true	213 CS - Cultu
214. Social Services Expenditures	-	-	true	214 CS - Soci
215. Capital Projects Expenditures	-	-	true	215 CS - Capi
Total Expenditures	93,643	93,643		

IV Revenues

300. General Fund #299 fund balance is blank or positive amount	420,644	true	300 Levying b
301. Coal Fund #299 fund balance is blank or positive amount	18,828	true	301 Levying b
302. Account #299 fund balance is 25% or less of the general fund total	420,644	true	302 GF unenc
311. Acct # 369 Contributions to Other Funds is blank or zero	12,000	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	730,091	true	308 Atleast 50%
319. Amount Reflected in Acct #399 is les than 20% of General fund	110,902	true	319 Acct #399
320. IRP Fee Acct# 330 is not blank or 0	19,000	true	320 IRP Fees
321. Gas & Oil Severance #303 complete on page 4	16,750	true	321 Amt of re
306. Gas & Oil Severance #303 complete on page 20	16,750	true	306 Anticipate

V Expenditures

400. General Fund Acct # 699 <= 3% of total General Fund	114,765	true	400 Only 3% c
401. Coal Severance Acct # 699 <= 3% of total CSF Budget	50	true	401 Only 3% c
402. Regional Council #435 OR pg. 19 is correct	9,209	true	402 Regional

SPECIAL ACTS

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

CLARKSBURG

Contact: Frank Ferrari, Director of Finance

Phone: 304-624-1650

as submitted on time
order did not sign Page 1
it complete
is omitted from Roster
account numbers assigned by this office
are account numbers assigned by this office
salary schedule on Page 17
officials salaries should not changed during their term
st of all funds on deposit Dec 31

Revenues & Expenditures do not balance
Amount to be raised by the current expense levy has been incorrectly transferred to page 4 in Acct. # 301-01

Gov. expenditures total \$
Public Safety expenditures total \$
Roads & Transportation expenditures total \$
Solid Sanitation expenditures total \$
Parks and Recreation expenditures total \$
Other Services expenditures total \$
Capital Project expenditures total \$

Balance Revenues & Expenditures do not balance

General Government expenditures total \$
Public Safety expenditures total \$
Roads & Transportation expenditures total \$
Solid Sanitation and Expenditures total \$
Parks and Recreation expenditures total \$
Other Services expenditures total \$
Capital Project expenditures total \$

body shall not be penalized for a casual deficit that does not exceed 3% of budget
body shall not be penalized for a casual deficit that does not exceed 3% of budget
umbered balance, Acct #299, is 25% or more of general fund
list of funds being transferred to GF under Acct #369

5% of revenue generated from Park & Rec fees should be allocated to Parks & Rec Acct #900

5% of revenue generated from Refuse Collection fees, Acct. #350 should be allocated to Garbage Dept. Acct. #800 or aLandfill,

5% of revenue generated from Police Protection fees, Acct #351 should be allocated to the Police Dept. Acct. #700

5% of revenue generated from Fire Protection fees, Acct. #52, should be allocated to the Fire Dept., Acct #706

5% of revenue generated from Street fees, Acct #355, should be allocated to Streets and Highways, Acct #750

0% of revenue generated from Hotel Occ. Tax must be allocated to Acct. #901, Visitors Bureau or Acct. #902 Travel and the ott

0% of revenue generated from Hotel Occ Tax may be used for parks, rec or cultural

), Misc. Rev., cannot be more than 20% of the total general fund

not included

venue generated from gas and oil sev. Tax should be est. under #303 and Page 18 should be completed.

aid expenditures equal to the amount est. from gas and oil sev. Tax should be accounted for on Page 18

of total general fund may be in Acct. #699, Contingencies

of the total coal severance fund may be in Acct. #699, Contingencies

Council Dues should be \$

Acct. #801

ner 50% for parks, rec or cultural