

DUNBAR		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	950,000	1,365,913	80,000	112,459
301-01	Property Tax Current Year	749,826	749,826		-
301-(02-05)	Prior Year Taxes	100,000	100,000		-
301-06	Supplemental Taxes		-		-
301-07	Tax Loss Restoration		-		-
301-90	Property Tax - Excess Levy	382,565	382,565		-
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	8,000	8,000		-
304	Excise Tax on Utilities	220,000	220,000		-
305	Business & Occupation Tax	1,500,000	1,500,000		-
306	Wine & Liquor Tax	60,000	60,000		-
307	Animal Control Tax		-		-
308	Hotel Occupancy Tax	90,000	90,000		-
309	Amusement Tax		-		-
310	Coal Severance Revenue		-	30,000	30,000
311	Insurance Premium Surtax		-		-
312	Motor Vehicle Operator's Tax		-		-
313	Horse & Dog Racing Tax		-		-
314	Sales Tax		-		-
320	Fines, Fees & Court Costs	115,000	115,000		-
321	Parking Violations	1,500	1,500		-
322	Regional Jail Operations Partial Reimb		-		-
325	Licenses	30,000	30,000		-
326	Building Permit Fees	20,000	20,000		-
327	Miscellaneous Permits		-		-
328	Franchise Fees	100,000	100,000		-
329	Inspection Fees		-		-
330	IRP Fees (International Reg. Plan)	50,000	50,000		-
335	Private Liquor Club Fee	3,500	3,500		-
336	Cemetery Revenues		-		-
337	Dog Pound Fees		-		-
338	Emergency Communication Fee		-		-
339	Emergency Service Fee		-		-
340	Parks & Recreation	60,000	60,000		-
341	Municipal Service Fee	230,000	230,000		-

342	Parking Meter Revenues		-		-
343	Off Street Parking	43,000	43,000		-
344	Collection of Delinquent Accounts		-		-
345	Rents & Concessions	6,500	6,500		-
346	Airport Revenues		-		-
347	Jail Fees		-		-
348	Special Assessments		-		-
350	Refuse Collection	420,000	420,000		-
351	Police Protection Fees		-		-
352	Fire Protection Fees		-		-
353	Planning Commission Revenue		-		-
354	Landfill/Incinerator Fees		-		-
355	Street Fees		-		-
357	Housing Program Revenues		-		-
358	Civic Center/Coliseum		-		-
359	Floodwall Fees		-		-
361	Charges For Services		1,000		-
362	Charges to other Entities		-		-
363	Ambulance Fees		-		-
365	Federal Government Grants	20,000	20,000		-
366	State Government Grants	20,000	20,000		-
367	Other Grants		-		-
368	Contributions from other Entities	20,000	20,000		-
369	Contributions from other Funds		-		-
370	Charges to other Funds		-		-
371	Payment in-Lieu of Taxes	10,000	10,000		-
372	Federal Payment in-Lieu of Taxes		-		-
373	Flood Reimbursement		-		-
374	Payroll Reimbursement		-		-
375	Transfers from Rainy Day Funds		-		-
376	Gaming Income	5,000	5,000		-
377	Capital Lease Revenue		-		-
378	Map Sales		-		-
379	Gain/Loss Sale of Fixed Assets		-		-
380	Interest Earned on Investment	25,000	25,000		-
381	Reimbursements	130,000	119,000		-
382	Refunds		2,000		-
383	Sale of Fixed Assets		8,000		-
384	Sale of Materials		-		-
385	Commissions	12,000	12,000		-
386	Insurance Claims	5,000	5,000		-
387	Filing Fees		-		-
388	Library Fees		-		-
389	Accident Reports	3,000	3,000		-
390	Bingo Revenue		-		-
391	Recycling Program	5,000	5,000		-
392	Property Rehabilitation		-		-
393	Interest on Special Assessment		-		-

394	Confiscated Property		-		-
395	Employees Retirement Contribution		-		-
396	Fair Market Value		-		-
397	Video Lottery	30,000	30,000		-
398	Proceeds from Sale of Bonds		-		-
399	Miscellaneous Revenue	10,000	10,000		-
<b>Total Revenues</b>		5,434,891	5,850,804	110,000	142,459
<b>General Government Expenditures</b>					
402	Economic Development		-		-
403	Federal Grants		-		-
404	State Grants		-		-
405	Zoning Board		-		-
406	Consumer Protection		-		-
407	Civil Service		-		-
408	Insurance Program (Self-Insured)	610,000	696,946		-
409	Mayor's Office	113,010	113,010		-
410	City Council	29,055	29,055		-
411	Recorder's Office		-		-
412	City Manager's Office		-		-
413	Treasurer's Office		-		-
414	Finance Office		-		-
415	City Clerk's Office	180,142	205,142		-
416	Police Judge's Office	59,900	97,900		-
417	City Attorney	53,502	58,502		-
418	City Auditor		-		-
419	Main Street Program		-		-
420	Engineering		-		-
421	Community Development		-		-
422	Personnel Office		-		-
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	42,545	42,545		-
437	Planning & Zoning	5,000	8,000		-
438	Elections		365		-
439	Data Processing		-		-
440	City Hall	116,050	116,050	30,000	30,000

441	Other Buildings		-		-
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		-		-
571	Parking	3,500	3,500		-
590	Market House		-		-
698	Transfers/Reimbursements		-		-
699	Contingencies	90,000	90,000		-

<b>Total General Government Expenditures</b>		1,302,704	1,461,015	30,000	30,000
<b>Public Safety Expenditures</b>					
700	Police Department	992,165	992,165		-
701	DARE Grant		-		-
702	COPS Grant		-		-
703	Investigative Services & Control		-		-
704	Police -Special Duty	29,490	29,490		-
705	City Jail		-		-
706	Fire Department	1,067,140	1,067,140		-
707	Dog Warden/Humane Society	41,415	41,415		-
708	Watershed Project		-		-
709	Ambulance Authority		-		-
710	Dams & Dredging		-		-
711	Comm. Center/Central Dispatch	63,800	63,800		-
712	Traffic Engineering		-		-
713	Civil Defense	2,000	2,000		-
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		-		-
<b>Total Public Safety Expenditures</b>		<b>2,196,010</b>	<b>2,196,010</b>	<b>-</b>	<b>-</b>
<b>Street &amp; Transportation Expenditures</b>					
750	Streets & Highways	540,835	620,835		-
751	Street Lights	45,000	45,000		-
752	Signs & Signals		-		-
753	Snow Removal	20,000	27,700		-
754	Central Garage		-		-
755	Street Construction	380,780	536,182	80,000	112,459
756	Street Cleaning		-		-
757	Sidewalks		-		-
758	Airports		-		-
759	Public Transit		-		-
760	Port Authority		-		-
<b>Total Streets &amp; Transportation Expenditures</b>		<b>986,615</b>	<b>1,229,717</b>	<b>80,000</b>	<b>112,459</b>
<b>Health &amp; Sanitation Expenditures</b>					
800	Garbage Department	506,624	519,124		-
801	Landfill & Incinerator Department		-		-
802	Recycling Center		-		-
803	Local Health Department		-		-
804	Other Health Programs		-		-
805	Storm Sewer		-		-
806	Water & Sewer		-		-

807	Sewer-Source of Supply		-		-
808	Water-Source of Supply		-		-
<b>Total Health &amp; Sanitation Expenditures</b>		506,624	519,124	-	-
<b>Culture &amp; Recreation Expenditures</b>					
900	Parks	182,075	184,075		-
901	Visitors Bureau	82,132	82,132		-
902	Travel Council		-		-
903	Fair Associations/Festival		-		-
904	Swimming Pools	107,631	107,631		-
905	Community Center		-		-
906	Arts & Humanities		-		-
907	Youth Program		-		-
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	63,100	63,100		-
917	Law Library		-		-
918	Golf Course		-		-
919	Stadium Maintenance		-		-
<b>Total Culture &amp; Recreation Expenditures</b>		434,938	436,938	-	-
<b>Social Services Expenditures</b>					
950	Beautification	2,000	2,000		-
951	Aging Program (Seniors)	6,000	6,000		-
952	Cemeteries		-		-
953	Social Services		-		-
954	Human Rights/Affirmative Action		-		-
955	Human Resources		-		-
956	Community Council		-		-
957	Bingo Expenses		-		-
<b>Total Social Services Expenditures</b>		8,000	8,000	-	-
<b>Capital Project Expenditures</b>					
975	General Government		-		-
976	Public Safety		-		-
977	Streets and Transportation		-		-
978	Health and Sanitation		-		-
979	Culture and Recreation		-		-
980	Social Services		-		-
<b>Total Capital Project Expenditures</b>		-	-	-	-
<b>SUMMARY</b>					
General Government Expenditures		1,302,704	1,461,015	30,000	30,000
Public Safety Expenditures		2,196,010	2,196,010	-	-
Street & Transportation Expenditures		986,615	1,229,717	80,000	112,459
Health & Sanitation Expenditures		506,624	519,124	-	-
Culture & Recreation Expenditures		434,938	436,938	-	-

Social Services Expenditures	8,000	8,000	-	-
Capital Project Expenditures	-	-	-	-
<b>GRAND TOTAL ALL EXPENDITURES</b>	<b>5,434,891</b>	<b>5,850,804</b>	<b>110,000</b>	<b>142,459</b>
<b>TOTAL REVENUES</b>	<b>5,434,891</b>	<b>5,850,804</b>	<b>110,000</b>	<b>142,459</b>

## GAS & OIL SEVERANCE TAX

### Revenue

Gas & Oil Severance	8,000
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### Expenditure

General Government	
Public Safety	8,000
Street & Transportation	0
Health & Sanitation	0
Culture & Recreation	0
Social Services	0
Capital Projects	
Total Expenditure	8,000

# DUNBAR 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	749,826			
201a. Net raised by excess levy transferred to acct. #301-90	382,565		true	
Total Revenue	5,850,804			
	Per Data	Reported		
Expenditure accounts totaled correctly				
202. General Government Expenditures	1,461,015	1,461,015	true	202 General C
203. Public Safety Expenditures	2,196,010	2,196,010	true	203 Public Sa
216. Streets & Transportation	1,229,717	1,229,717	true	216 GF - Stre
204. Health & Sanitation Expenditures	519,124	519,124	true	204 Health an
205. Culture & Recreation Expenditures	436,938	436,938	true	205 Culture ai
206. Social Services Expenditures	8,000	8,000	true	206 Social Se
207. Capital Projects Expenditures	-	-	true	207 Capital Pi
Total Expenditures	5,850,804	5,850,804		

### Coal Severence Fund

209. Revenues & Expenditures Balance?	142,459	142,459	true	209 Coal Sevr
Expenditure accounts total Correctly				
210. General Government Expenditures	30,000	30,000	true	210 CS - Gen
211. Public Safety Expenditures	-	-	true	211 CS - Publ
217. Streets & Transportation Expenditures	112,459	112,459	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	142,459	142,459		

## IV Revenues

300. General Fund #299 fund balance is blank or positive amount	1,365,913	true	300 Levying b
301. Coal Fund #299 fund balance is blank or positive amount	112,459	true	301 Levying b
302. Account #299 fund balance is 25% or less of the general fund total	1,365,913	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	291,706	true	308 Atleast 50%
319. Amount Reflected in Acct #399 is les than 20% of General fund	10,000	true	319 Acct #399
320. IRP Fee Acct# 330 is not blank or 0	50,000	true	320 IRP Fees
321. Gas & Oil Severance #303 complete on page 4	8,000	true	321 Amt of re
306. Gas & Oil Severance #303 complete on page 20	8,000	true	306 Anticipate

## V Expenditures

400. General Fund Acct # 699 <= 3% of total General Fund	90,000	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	1,852	true	402 Regional

## SPECIAL ACTS

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

**DUNBAR**

Contact: Ron Rowley, City Clerk

Phone: 304-766-0218

County: Kanawha















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 \$  
Professional 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 \$  
Health and Sanitation expenditures total \$  
Parks and Recreation expenditures total \$  
Professional 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.  
d 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 \$ **\$5,000 in #409**



















Acct. #801

ner 50% for parks, rec or cultural