

ELKINS		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	-	-	178,380	178,380
301-01	Property Tax Current Year	735,717	735,717		-
301-(02-05)	Prior Year Taxes	42,000	42,000		-
301-06	Supplemental Taxes	12,000	21,000		-
301-07	Tax Loss Restoration	100	100		-
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	6,900	6,900		-
303	Gas & Oil Severance Tax	6,000	6,000		-
304	Excise Tax on Utilities	274,069	326,069		-
305	Business & Occupation Tax	1,112,470	1,184,102		-
306	Wine & Liquor Tax	93,000	100,000		-
307	Animal Control Tax	1,200	1,200		-
308	Hotel Occupancy Tax	90,000	131,114		-
309	Amusement Tax	-	-		-
310	Coal Severance Revenue		-	12,500	12,500
311	Insurance Premium Surtax	-	-		-
312	Motor Vehicle Operator's Tax	-	-		-
313	Horse & Dog Racing Tax	-	-		-
314	Sales Tax	-	-		-
320	Fines, Fees & Court Costs	103,000	103,000		-
321	Parking Violations	11,800	11,800		-
322	Regional Jail Operations Partial Reimbt	-	-		-
325	Licenses	24,000	24,000		-
326	Building Permit Fees	12,000	12,000		-
327	Miscellaneous Permits	20	20		-
328	Franchise Fees	68,000	68,000		-
329	Inspection Fees	-	-		-
330	IRP Fees (International Reg. Plan)	4,200	4,200		-
335	Private Liquor Club Fee	-	-		-
336	Cemetery Revenues	-	-		-
337	Dog Pound Fees	-	-		-
338	Emergency Communication Fee	-	-		-
339	Emergency Service Fee	-	-		-
340	Parks & Recreation	-	-		-
341	Municipal Service Fee	1,920	1,920		-

342	Parking Meter Revenues	7,200	7,200		-
343	Off Street Parking	6,500	6,500		-
344	Collection of Delinquent Accounts	-	-		-
345	Rents & Concessions	-	-		-
346	Airport Revenues	-	-		-
347	Jail Fees	-	-		-
348	Special Assessments	-	-		-
350	Refuse Collection	-	-		-
351	Police Protection Fees	-	-		-
352	Fire Protection Fees	342,480	342,480		-
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	-	-		-
362	Charges to other Entities	-	-		-
363	Ambulance Fees	-	-		-
365	Federal Government Grants	29,000	39,000		-
366	State Government Grants	29,000	48,000		-
367	Other Grants	-	-		-
368	Contributions from other Entities	-	30,000		-
369	Contributions from other Funds	127,616	127,616		-
370	Charges to other Funds	555,600	555,600		-
371	Payment in-Lieu of Taxes	10,200	10,200		-
372	Federal Payment in-Lieu of Taxes	-	-		-
373	Flood Reimbursement	-	-		-
374	Payroll Reimbursement	-	-		-
375	Transfers from Rainy Day Funds	-	-		-
376	Gaming Income	7,200	7,200		-
377	Capital Lease Revenue	-	-		-
378	Map Sales	-	-		-
379	Gain/Loss Sale of Fixed Assets	-	-		-
380	Interest Earned on Investment	4,650	4,650	120	120
381	Reimbursements	5,400	42,400		-
382	Refunds	-	-		-
383	Sale of Fixed Assets	-	-		-
384	Sale of Materials	-	-		-
385	Commissions	2	2		-
386	Insurance Claims	-	-		-
387	Filing Fees	-	-		-
388	Library Fees	-	-		-
389	Accident Reports	1,800	1,800		-
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	22,000	22,000		-
398	Proceeds from Sale of Bonds	-	-		-
399	Miscellaneous Revenue	31,576	31,576		-
Total Revenues		3,778,620	4,055,366	191,000	191,000
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	68,202	72,402		-
410	City Council	43,554	43,554		-
411	Recorder's Office	-	-		-
412	City Manager's Office	-	-		-
413	Treasurer's Office	152,568	174,568		-
414	Finance Office	-	-		-
415	City Clerk's Office	211,655	188,655		-
416	Police Judge's Office	86,729	81,766		-
417	City Attorney	-	-		-
418	City Auditor	-	-		-
419	Main Street Program	-	-		-
420	Engineering	-	-		-
421	Community Development	62,300	62,300		-
422	Personnel Office	-	-		-
423	Purchasing Department	-	-		-
424	Contribution to Commissions etc.	-	-		-
425	Enforcement Agency	1,680	7,680		-
426	Litigation Reserve	-	-		-
427	Rehabilitation of Property	-	-		-
428	Acquisition of Property	-	-		-
429	Clearance	-	-		-
430	Program Planning	-	-		-
431	Printing	-	-		-
432	Other Grants	-	-		-
433	Custodial	103,865	103,865		-
434	Housing Authority	-	-		-
435	Regional Development Authority	1,758	2,110		-
436	Building Inspection	48,740	18,740		-
437	Planning & Zoning	900	900		-
438	Elections	0	-		-
439	Data Processing	0	-		-
440	City Hall	158,235	182,235		-

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.	80,006	93,006		-
567	Public Grounds	20,200	20,200		-
568	Complaint Dept.	0	-		-
569	Local Access Channel	0	-		-
571	Parking	3,030	3,030		-
590	Market House	0	-		-
698	Transfers/Reimbursements	0	-		-
699	Contingencies	0	-		-

Total General Government Expenditures		1,043,422	1,055,011	-	-
Public Safety Expenditures					
700	Police Department	876,399	1,006,399		-
701	DARE Grant	-	-		-
702	COPS Grant	-	-		-
703	Investigative Services & Control	-	-		-
704	Police -Special Duty	92,268	102,268		-
705	City Jail	-	-		-
706	Fire Department	415,585	445,585	191,000	191,000
707	Dog Warden/Humane Society	14,000	14,000		-
708	Watershed Project	-	-		-
709	Ambulance Authority	8,000	8,000		-
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	-	600		-
720	LLEBG	-	-		-
721	LLEBG	-	-		-
722	LLEBG	-	-		-
723	LLEBG	-	-		-
724	Fire Fee Distribution	-	-		-
Total Public Safety Expenditures		1,406,252	1,576,852	191,000	191,000
Street & Transportation Expenditures					
750	Streets & Highways	805,103	859,103		-
751	Street Lights	-	-		-
752	Signs & Signals	22,200	22,200		-
753	Snow Removal	7,800	12,800		-
754	Central Garage	194,343	209,343		-
755	Street Construction	-	-		-
756	Street Cleaning	-	-		-
757	Sidewalks	-	-		-
758	Airports	14,500	14,500		-
759	Public Transit	15,000	15,000		-
760	Port Authority	-	-		-
Total Streets & Transportation Expenditures		1,058,946	1,132,946	-	-
Health & Sanitation Expenditures					
800	Garbage Department		-		-
801	Landfill & Incinerator Department		-		-
802	Recycling Center		-		-
803	Local Health Department	15,000	15,000		-
804	Other Health Programs		-		-
805	Storm Sewer		-		-
806	Water & Sewer		-		-

807	Sewer-Source of Supply		-		-
808	Water-Source of Supply		-		-
Total Health & Sanitation Expenditures		15,000	15,000	-	-
Culture & Recreation Expenditures					
900	Parks	190,000	190,000		-
901	Visitors Bureau	45,000	65,557		-
902	Travel Council	-	-		-
903	Fair Associations/Festival	-	-		-
904	Swimming Pools	-	-		-
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	20,000	20,000		-
917	Law Library	-	-		-
918	Golf Course	-	-		-
919	Stadium Maintenance	-	-		-
Total Culture & Recreation Expenditures		255,000	275,557	-	-
Social Services Expenditures					
950	Beautification		-		-
951	Aging Program (Seniors)		-		-
952	Cemeteries		-		-
953	Social Services		-		-
954	Human Rights/Affirmative Action		-		-
955	Human Resources		-		-
956	Community Council		-		-
957	Bingo Expenses		-		-
Total Social Services Expenditures		-	-	-	-
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		1,043,422	1,055,011	-	-
Public Safety Expenditures		1,406,252	1,576,852	191,000	191,000
Street & Transportation Expenditures		1,058,946	1,132,946	-	-
Health & Sanitation Expenditures		15,000	15,000	-	-
Culture & Recreation Expenditures		255,000	275,557	-	-

Social Services Expenditures	-	-	-	-
Capital Project Expenditures	-	-	-	-
GRAND TOTAL ALL EXPENDITURES	3,778,620	4,055,366	191,000	191,000
TOTAL REVENUES	3,778,620	4,055,366	191,000	191,000

GAS & OIL SEVERANCE TAX

Revenue

Gas & Oil Severance	6,000
---------------------	-------

Expenditure

General Government	6,000
Public Safety	0
Street & Transportation	0
Health & Sanitation	0
Culture & Recreation	0
Social Services	0
Capital Projects	
Total Expenditure	6,000

ELKINS Budget FY 2009 - 2010

I INITIAL CHECK IN

100. Front Cover-Budget postmarked on or before	3/30/2009	3/27/2009	true	100 Budget w
101. Page 1 certification statement is signed by county clerk/recorder			true	101 Clerk/rec
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	735,717			
201a. Net raised by excess levy transferred to acct. #301-90	-		true	
Total Revenue	4,055,366			
	Per Data	Reported		
Expenditure accounts totaled correctly				
202. General Government Expenditures	1,055,011	1,055,011	true	202 General C
203. Public Safety Expenditures	1,576,852	1,576,852	true	203 Public Sa
216. Streets & Transportation	1,132,946	1,132,946	true	216 GF - Stre
204. Health & Sanitation Expenditures	15,000	15,000	true	204 Health an
205. Culture & Recreation Expenditures	275,557	275,557	true	205 Culture ai
206. Social Services Expenditures	-	-	true	206 Social Se
207. Capital Projects Expenditures	-	-	true	207 Capital Pi
Total Expenditures	4,055,366	4,055,366		

Coal Severance Fund

209. Revenues & Expenditures Balance?	191,000	191,000	true	209 Coal Sevr
Expenditure accounts total Correctly				
210. General Government Expenditures	-	-	true	210 CS - Gen
211. Public Safety Expenditures	191,000	191,000	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 - Cult
214. Social Services Expenditures	-	-	true	214 CS - Soci
215. Capital Projects Expenditures	-	-	true	215 CS - Capi
Total Expenditures	191,000	191,000		

IV Revenues

300. General Fund #299 fund balance is blank or positive amount	-	true	300 Levying b
301. Coal Fund #299 fund balance is blank or positive amount	178,380	true	301 Levying b
302. Account #299 fund balance is 25% or less of the general fund total	-	true	302 GF unenc
311. Acct # 369 Contributions to Other Funds is blank or zero	127,616	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	190,000	true	308 Atleast 50%
319. Amount Reflected in Acct #399 is les than 20% of General fund	31,576	true	319 Acct #399
320. IRP Fee Acct# 330 is not blank or 0	4,200	true	320 IRP Fees
321. Gas & Oil Severance #303 complete on page 4	6,000	true	321 Amt of re
306. Gas & Oil Severance #303 complete on page 20	6,000	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	2,110	true	402 Regional

SPECIAL ACTS

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

ELKINS

Contact: Philip J. Graziani

Phone: (304) 636-1414

County: Randolph