

| Municipality: WEIRTON | | WV State Auditor - Local Government Services Division | | | |
|--------------------------|---|---|----------------------------|--------------------------|-------------------------|
| Fiscal Year: 2012 - 2013 | | Original General Fund | Revised General Fund | Original Coal Fund | Revised Coal Fund |
| Revenues | | | | | |
| REVENUES | | | | | |
| 295 | Nonspendable Fund Balance | - | - | | - |
| 296 | Restricted Fund Balance | - | - | | - |
| 297 | Committed Fund Balance | - | - | | - |
| 298 | Assigned Fund Balance | - | - | 100,947 | 152,766 |
| 299 | Unassigned Fund Balance | 2,366,260 | 2,503,870 | | - |
| 301 01 | Property Taxes - Current Expense (Linked to | 2,384,226 | 2,384,226 | | - |
| 301 02-05 | Prior Year Taxes | 110,000 | 110,000 | | - |
| 301 06 | Supplemental Taxes | 70,000 | 70,000 | | - |
| 301 07 | Tax Loss Restoration | 1,000 | 100 | | - |
| 301 90 | Property Taxes - Excess Levy (Linked to Exd | - | - | | - |
| 301 91 | Property Taxes - Excess Levy (Linked to Exd | - | - | | - |
| 301 92 | Property Taxes - Excess Levy (Linked to Exd | - | - | | - |
| 301 93 | Property Taxes - Bond Levy (Linked to Bond | | | | - |
| 302 | Tax Penalties, Interest & Publication Fees | 20,000 | 20,000 | | - |
| 303 | Gas and Oil Severance Tax | 16,200 | 17,500 | | - |
| 304 | Excise Tax on Utilities | 1,100,000 | 1,125,000 | | - |
| 305 | Business and Occupation Tax | 2,000,000 | 2,100,000 | | - |
| 306 | Wine & Liquor Tax | 110,000 | 110,000 | | - |
| 307 | Animal Control Tax | - | - | | - |
| 308 | Hotel Occupancy Tax | 240,000 | 400,000 | | - |
| 309 | Amusement Tax | - | - | | - |
| 310 | Coal Severance Tax | - | - | 102,000 | 102,000 |
| 311 | Insurance Premium Surtax | 13,000 | 20,000 | | - |
| 312 | Motor Vehicle Operator's Tax | - | - | | - |
| 313 | Horse and Dog Racing Tax | - | - | | - |
| 314 | Sale Tax | - | - | | - |
| 320 | Fines, Fees & Court Costs | 118,000 | 121,000 | | - |
| 321 | Parking Violation | - | - | | - |
| 322 | Regional Jail Operations Partial Reimburse | - | - | | - |
| 325 | Licenses | 55,000 | 58,000 | | - |
| 326 | Building Permit Fees | 146,300 | 163,000 | | - |
| 327 | Miscellaneous Permits | - | - | | - |
| 328 | Franchise Fees | - | - | | - |
| 329 | Inspection Fees | - | - | | - |
| 330 | IRP Fees (Interstate Registration Plan) | 12,000 | 13,500 | | - |
| 332 | Employee Health Insurance Premium Charge | - | - | | - |
| 333 | Retirees' Medical Insurance Charges | - | - | | - |
| 334 | Retirees' Prescription Insurance Charges | - | - | | - |
| 335 | Private Liquor Club Fee | 15,000 | 15,000 | | - |

| | | | | | |
|-----|--|-----------|-----------|-----|-----|
| 336 | Cemetery Revenue | - | - | | - |
| 337 | Dog Pound Fees | - | - | | - |
| 338 | Emergency Communication | - | - | | - |
| 339 | Emergency Service Fees | - | - | | - |
| 340 | Parks and Recreation | - | - | | - |
| 341 | Municipal Service Fees | 841,896 | 843,288 | | - |
| 342 | Parking Meter Revenues | - | - | | - |
| 343 | Off Street Parking | - | - | | - |
| 344 | Collection of Delinquent Accounts | - | - | | - |
| 345 | Rents and Concessions | - | - | | - |
| 346 | Airport Revenues | - | - | | - |
| 347 | Jail Fees | - | - | | - |
| 348 | Special Assessments | - | - | | - |
| 350 | Refuse Collections | 940,000 | 940,000 | | - |
| 351 | Police Protection Fees | 1,135,000 | 1,135,000 | | - |
| 352 | Fire Protection Fees | 1,135,000 | 1,241,517 | | - |
| 353 | Planning Commission Revenue | - | - | | - |
| 354 | Landfill / Incinerator Fees | - | - | | - |
| 355 | Street Fees | - | - | | - |
| 357 | Housing Program Revenues | - | - | | - |
| 358 | Civic Center / Coliseum | - | - | | - |
| 359 | Floodwalls | - | - | | - |
| 361 | Charges for Services | - | - | | - |
| 362 | Charges to Other Entities | - | - | | - |
| 363 | Ambulance Fees | - | - | | - |
| 365 | Federal Government Grants | 662,643 | 662,643 | | - |
| 366 | State Government Grants | 200,000 | 200,000 | | - |
| 367 | Other Grants | 110,000 | 117,000 | | - |
| 368 | Contributions/Transfer from Other Entities | 446,000 | 446,000 | | - |
| 369 | Contributions from other funds | - | - | | - |
| 370 | Charges to Other Funds | 135,388 | 109,000 | | - |
| 371 | Payment in Lieu of Taxes | - | - | | - |
| 372 | Federal Payment in Lieu of Taxes | - | - | | - |
| 373 | Flood Reimbursement | - | - | | - |
| 374 | Payroll Reimbursements | - | - | | - |
| 375 | Transfers from Rainy Day Funds | - | - | | - |
| 376 | Gaming Income | 550,000 | 353,443 | | - |
| 377 | Capital Lease Revenues | - | - | | - |
| 378 | Map Sales | - | - | | - |
| 379 | Gain/Loss on Sale of Fixed Assets | - | - | | - |
| 380 | Interest Earned on Investments | 7,000 | 7,200 | 500 | 500 |
| 381 | Reimbursements | 50,000 | 50,000 | - | - |
| 382 | Refunds | - | - | - | - |
| 383 | Sale of Fixed Assets | - | - | | - |
| 384 | Sale of Materials | - | - | | - |

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|-----------------------|--|-------------------|-------------------|----------------|----------------|
| 385 | Commissions | - | - | | - |
| 386 | Insurance Claims | 10,000 | 5,000 | | - |
| 387 | Filing Fees | - | - | | - |
| 388 | Library Fees | - | - | | - |
| 389 | Accident Reports | - | - | | - |
| 390 | Bingo Revenues | - | - | | - |
| 391 | Recycling Program | - | - | | - |
| 392 | Property Rehabilitation | - | - | | - |
| 393 | Interest on Special Assessments | - | - | | - |
| 394 | Confiscated Property | - | - | | - |
| 395 | Employees Retirement Contribution (Police | - | - | | - |
| 396 | Fair Market Value | - | - | | - |
| 397 | Video Lottery | 275,000 | 325,489 | | - |
| 398 | Proceeds from Sale of Bonds | - | - | | - |
| 399 | Miscellaneous Revenues | 75,000 | 130,000 | | - |
| Total Revenues | | 15,349,913 | 15,796,776 | 203,447 | 255,266 |

| 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 | 9,541 | 9,541 | - | - |
| 410 | City Council | 42,449 | 71,999 | - | 7,800 |
| 411 | Recorder's Office | - | - | - | - |
| 412 | City Manager's Office | 411,945 | 414,712 | - | - |
| 413 | Treasurer's Office | - | - | - | - |
| 414 | Finance Office | 386,051 | 385,278 | - | - |
| 415 | City Clerk | - | - | - | - |
| 416 | Police Judge's Office | 94,859 | 96,823 | - | - |
| 417 | City Attorney | 171,210 | 175,745 | - | - |
| 418 | City Auditor | - | - | - | - |
| 419 | Main Street Program | - | - | - | - |
| 420 | Engineering | - | - | - | - |
| 421 | Community Development (Housing) | 170,557 | 139,066 | - | - |
| 422 | Personnel Office | - | - | - | - |
| 423 | Purchasing Department | - | - | - | - |
| 424 | Contributions to Comms/Authorities | 215,000 | 215,000 | - | - |
| 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 | 5,000 | 5,000 | - | - |
| 436 | Building Inspection | 461,480 | 467,169 | - | - |
| 437 | Planning & Zoning | - | - | - | - |
| 438 | Elections | - | - | - | - |
| 439 | Data Processing | 186,647 | 190,033 | - | - |
| 440 | City Hall | 783,921 | 797,167 | 70,000 | 114,019 |
| 441 | Other buildings | - | - | - | - |
| 442 | Internal Audit | - | - | - | - |
| 443 | Charter Board | - | - | - | - |
| 444 | Contributions / Transfers to Other Funds | - | 26,002 | - | - |
| 565 | Electrical Services | 201,334 | 215,469 | - | - |

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| 566 | Public Works Department | 339,511 | 343,311 | - | - |
| 567 | Public Grounds | - | - | - | - |
| 568 | Complaint Department | - | - | - | - |
| 569 | Local Government Access Channel | - | - | - | - |
| 570 | Energy Savings Contract | - | - | - | - |
| 571 | Parking | - | - | - | - |
| 590 | Market House | - | - | - | - |
| 698 | Transfers/Reimb. (Audit Findings) | - | - | - | - |
| 699 | Contingencies | 582,576 | 480,742 | - | - |
| Total General Government Expenditures | | 4,062,081 | 4,033,057 | 70,000 | 121,819 |
| PUBLIC SAFETY EXPENDITURES | | | | | |
| 700 | Police Department | 3,168,464 | 3,230,173 | 108,666 | 108,666 |
| 701 | DARE Grant | - | - | - | - |
| 702 | COPS Grants | - | - | - | - |
| 703 | Investigative Services & Control | - | - | - | - |
| 704 | Police-Special Duty | - | - | - | - |
| 705 | City Jail | - | - | - | - |
| 706 | Fire Department | 2,049,443 | 2,262,744 | - | - |
| 707 | Dog Warden/Humane Society | 55,795 | 56,547 | - | - |
| 708 | Watershed Project | - | - | - | - |
| 709 | Ambulance Authority | - | - | - | - |
| 710 | Dams & Dredging | - | - | - | - |
| 711 | Communication Center/Central Dispatch | 175,373 | 178,581 | - | - |
| 712 | Traffic Engineering | - | - | - | - |
| 713 | Civil Defense | - | - | - | - |
| 714 | Flood Control/ Soil Conservation | - | - | - | - |
| 715 | Fire Hydrants | - | - | - | - |
| 716 | Emergency Services | - | - | - | - |
| 717 | Juvenile Justice Diversion Program | - | - | - | - |
| 718 | Drug & Violent Crime Control Grant | - | - | - | - |
| 719 | Local Law Enforcement Block Grant | - | - | - | - |
| 720 | Local Law Enforcement Block Grant | - | - | - | - |
| 721 | Local Law Enforcement Block Grant | - | - | - | - |
| 722 | Local Law Enforcement Block Grant | - | - | - | - |
| 723 | Local Law Enforcement Block Grant | - | - | - | - |
| 724 | Fire Fee Distribution | - | - | - | - |
| Total Public Safety Expenditures | | 5,449,075 | 5,728,045 | 108,666 | 108,666 |
| STREET AND TRANSPORTATION | | | | | |
| 750 | Streets and Highways | 1,702,939 | 1,690,344 | 24,781 | 24,781 |
| 751 | Street Lights | 315,000 | 302,000 | - | - |
| 752 | Signs and Signals | - | - | - | - |
| 753 | Snow Removal | - | - | - | - |
| 754 | Central Garage | 224,210 | 241,475 | - | - |
| 755 | Street Construction | - | - | - | - |

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|---|-------------------------------------|------------------|------------------|---------------|---------------|
| 756 | Street Cleaning | - | - | - | - |
| 757 | Sidewalks | - | - | - | - |
| 758 | Airports | - | - | - | - |
| 759 | Public Transit | 388,094 | 394,094 | - | - |
| 760 | Port Authority | - | - | - | - |
| Total Street and Transportation Expenditures | | 2,630,243 | 2,627,913 | 24,781 | 24,781 |
| HEALTH & SANITATION EXPENDITURES | | | | | |
| 800 | Garbage Department | 1,025,347 | 1,125,594 | - | - |
| 801 | Landfill/Incinerator | - | - | - | - |
| 802 | Recycling Center | - | - | - | - |
| 803 | Local Health Department | - | - | - | - |
| 804 | Other Health Program | - | - | - | - |
| 805 | Storm Sewer | 22,050 | 22,050 | - | - |
| 806 | Water & Sewer | - | - | - | - |
| 807 | Sewer - Source of Supply | - | - | - | - |
| 808 | Water -Source of Supply | - | - | - | - |
| Total Health & Sanitation Expenditures | | 1,047,397 | 1,147,644 | - | - |
| CULTURE & RECREATION EXPENDITURES | | | | | |
| 900 | Parks & Recreation | 503,000 | 514,000 | - | - |
| 901 | Visitors Bureau | 120,000 | 200,000 | - | - |
| 902 | Travel Council | - | - | - | - |
| 903 | Fair Associations/Festivals | - | - | - | - |
| 904 | Swimming Pools | - | - | - | - |
| 905 | Community Center | - | - | - | - |
| 906 | Arts & Humanities | - | - | - | - |
| 907 | Youth Program | - | - | - | - |
| 908 | Playgrounds | - | - | - | - |
| 909 | Museum Commission | - | - | - | - |
| 910 | Civic Center - Municipal Auditorium | - | - | - | - |
| 911 | Historical Commission | - | - | - | - |
| 912 | Civic Promotions | - | - | - | - |
| 913 | 4-H Camp | - | - | - | - |
| 914 | Rails to Trails | - | - | - | - |
| 915 | Ice Arena | - | - | - | - |
| 916 | Library | 341,118 | 349,118 | - | - |
| 917 | Law Library | - | - | - | - |
| 918 | Golf Course | - | - | - | - |
| 919 | Stadium | - | - | - | - |
| Total Culture & Recreation Expenditures | | 964,118 | 1,063,118 | - | - |
| SOCIAL SERVICES EXPENDITURES | | | | | |
| 950 | Beautification Programs | 15,000 | 15,000 | - | - |
| 951 | Aging Program (Senior Citizens) | - | - | - | - |
| 952 | Cemeteries | - | - | - | - |
| 953 | Social Services | - | - | - | - |
| 954 | Human Rights / Affirmative Action | - | - | - | - |

| | | | | | |
|--|---------------------------|------------|------------|---------|---------|
| 955 | Human Resources | - | - | - | - |
| 956 | Community Council | - | - | - | - |
| 957 | Bingo Expenses | - | - | - | - |
| Total Social Services Expenditures | | 15,000 | 15,000 | - | - |
| CAPITAL PROJECTS EXPENDITURES | | | | | |
| 975 | General Government | - | - | - | - |
| 976 | Public Safety | - | - | - | - |
| 977 | Street and Transportation | 1,181,999 | 1,181,999 | - | - |
| 978 | Health and Sanitation | - | - | - | - |
| 979 | Culture and Recreation | - | - | - | - |
| 980 | Social Services | - | - | - | - |
| Total Capital Projects Expenditures | | 1,181,999 | 1,181,999 | - | - |
| SUMMARY | | | | | |
| General Government Expenditures | | 4,062,081 | 4,033,057 | 70,000 | 121,819 |
| Public Safety Expenditures | | 5,449,075 | 5,728,045 | 108,666 | 108,666 |
| Street and Transportation | | 2,630,243 | 2,627,913 | 24,781 | 24,781 |
| Health & Sanitation Expenditures | | 1,047,397 | 1,147,644 | - | - |
| Culture & Recreation Expenditures | | 964,118 | 1,063,118 | - | - |
| Social Services Expenditures | | 15,000 | 15,000 | - | - |
| Capital Projects Expenditures | | 1,181,999 | 1,181,999 | - | - |
| GRAND TOTAL ALL EXPENDITURES | | 15,349,913 | 15,796,776 | 203,447 | 255,266 |
| TOTAL REVENUES | | 15,349,913 | 15,796,776 | 203,447 | 255,266 |

GAS & OIL SEVERANCE TAX

Revenue

| | |
|---------------------|---------------|
| Gas & Oil Severance | <u>17,500</u> |
|---------------------|---------------|

Expenditure

| | |
|---------------------------|---------------|
| General Government | <u>4,387</u> |
| Public Safety | <u>5,751</u> |
| Street and Transportation | <u>2,776</u> |
| Health & Sanitation | <u>1,005</u> |
| Culture & Recreation | <u>1,018</u> |
| Social Services | <u>16</u> |
| Capital Projects | <u>2,547</u> |
| Total Expenditure | <u>17,500</u> |