

CITY OF ELKINS, WEST VIRGINIA
Statement of Revenues, Expenditures and Changes in Net Position
Fiscal Year Ended June 30, 2016
(Unaudited)

GENERAL FUND

REVENUES:		TOTAL AMOUNT
<u>Property Taxes:</u>		
Property taxes	\$ 926,262	
Interest on untimely property tax payments	4,521	\$ 930,783
<u>Gas and Oil Severance Tax</u>		
	15,230	15,230
<u>Local Taxes:</u>		
2% Utility tax	51,820	
Utility excise tax	325,838	377,658
Business & Occupation	1,182,515	
Penalty for untimely payment of B&O tax	8,335	1,190,850
Wine and liquor	121,032	
Animal control	1,647	
Hotel/Motel	181,977	
State payments in lieu of taxes	11,572	316,228
<u>Fire Fees:</u>		
Fire fees	679,273	
Penalties for untimely fire fee payments	13,655	692,928
<u>Other Fees and Charges:</u>		
Municipal court costs, fines and bonds	56,418	
Police equipment fees	18,221	
Municipal Court Administrative Fee	2,255	
Parking violations	2,800	
Street sweeper violations	3,450	
Licenses	9,040	
Building permits	21,772	
Code Enforcement Fines	2,215	
Rental agreement fees	195	
Variances	310	
Franchise fees	95,552	
IRP fees (International Registration Plan)	47,870	
Municipal Service Fees	1,533	
Incident report fees	275	
Fingerprint fees	420	
Cat licenses	470	
Parking meters	5,631	
Rental of parking spaces	12,379	
Space rentals	4,386	
Jail Fees	533	
Special pickups	3,840	
Federal grants	8,400	
State grant	6,525	
City hall charges to various funds	471,473	
Gaming income	13,972	
Interest earned	1,935	
Reimbursements - various	4,775	
Reimbursements - Fuel Tax	7,664	
Insurance claims	14,687	
Police accident reports	2,545	
Video Lottery	20,629	
Donations	62,743	
Miscellaneous	119,238	1,024,151
Total General Fund Revenues		4,547,828

EXPENDITURES:

MAYOR'S SERVICES			
Personal Services	56,110		
Contractual Services	3,856		
Commodities	3,494		
Capital Outlay	1,025		
	64,485		

MEMBERS OF COUNCIL		
Personal Services	66,415	
Contractual Services	33	
Commodities	42	66,490
TREASURER		
Personal Services	225,769	
Contractual Services	8,000	
Commodities	4,228	
Capital Outlay	-	237,997
CITY CLERK		
Personal Services	66,580	
Contractual Services	10,144	
Commodities	1,905	
Capital Outlay	-	78,629
MUNICIPAL JUDGES		
Personal Services	55,893	
Contractual Services	55,780	
Commodities	1,244	
Capital outlay	5,953	118,870
COMMUNITY DEVELOPMENT		
Contributions to outside organizations	49,623	49,623
ENFORCEMENT AGENCY		
Contractual Services	-	-
CITY HALL CUSTODIAL		
Personal Services	86,969	
Contractual Services	10,579	
Commodities	6,315	103,863
REGIONAL DEVELOPMENT AUTHORITY		
Contractual Services	7,094	7,094
BUILDING INSPECTOR		
Commodities	-	-
PLANNING & ZONING COMMISSION		
Contractual Services	234	234
ELECTIONS		
Commodities	-	-
CITY HALL		
Contractual Services	204,313	
Commodities	1,700	
Capital Outlay	2,654	208,667
PUBLIC WORKS		
Personal Services	102,533	
Contractual Services	3,586	
Commodities	1,827	
Capital outlay	504	108,450
COMPLAINT DEPARTMENT		
Personal Services	56,271	
Contractual Services	3,821	
Commodities	3,880	
Capital outlay	-	63,972
PARKING METER MAINTENANCE		
Commodities	540	540
CIVIC BEAUTIFICATION		
Personnel Services	3,451	
Contractual Services	5,055	
Commodities	659	9,165
POLICE DEPARTMENT		
Personal Services	596,107	

Contractual Services	103,579	
Commodities	65,251	
Capital Outlay	11,532	
Contributions - Pension Fund	247,173	1,023,642

POLICE ADMINISTRATION

Personal Services	75,779	
Contractual Services	-	75,779

FIRE DEPARTMENT

Personal Services	275,355	
Contractual Services	86,468	
Commodities	13,329	
Capital Outlay	27,196	
Contributions - Pension Fund	26,198	428,546

ANIMAL CONTROL

Commodities	160	
Contributions	7,348	7,508

AMBULANCE AUTHORITY

Contributions	-	-
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STREET DEPARTMENT

Personal Services	401,050	
Contractual Services	197,835	
Commodities	80,454	
Capital outlay	39,060	718,399

SIGNS AND SIGNALS

Contractual Services	6,088	
Commodities	7,592	13,680

WINTERIZATION & SNOW REMOVAL

Commodities	16,588	16,588
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CENTRAL GARAGE

Personal Services	106,565	
Contractual Services	21,045	
Commodities	252	
Capital outlay	-	127,862

AIRPORT AUTHORITY

Contributions	31,664	31,664
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PUBLIC TRANSPORTATION

Contributions	14,000	14,000
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HEALTH DEPARTMENT

Contributions	4,000	4,000
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PARKS AND RECREATION

Contributions	210,000	
Other	41,567	251,567

VISITOR'S BUREAU

Contributions	73,932	73,932
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LIBRARY

Contributions	19,000	19,000
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VARIOUS DEPARTMENTS

Other	61,364	
Capital Outlay	81,176	142,540

Total General Fund Expenditures **4,066,786**

Excess of revenues over expenditures **481,042**

Fund balance at beginning of year (audited) **1,548,774**

Fund balance at end of year (unaudited) **\$ 2,029,816**