

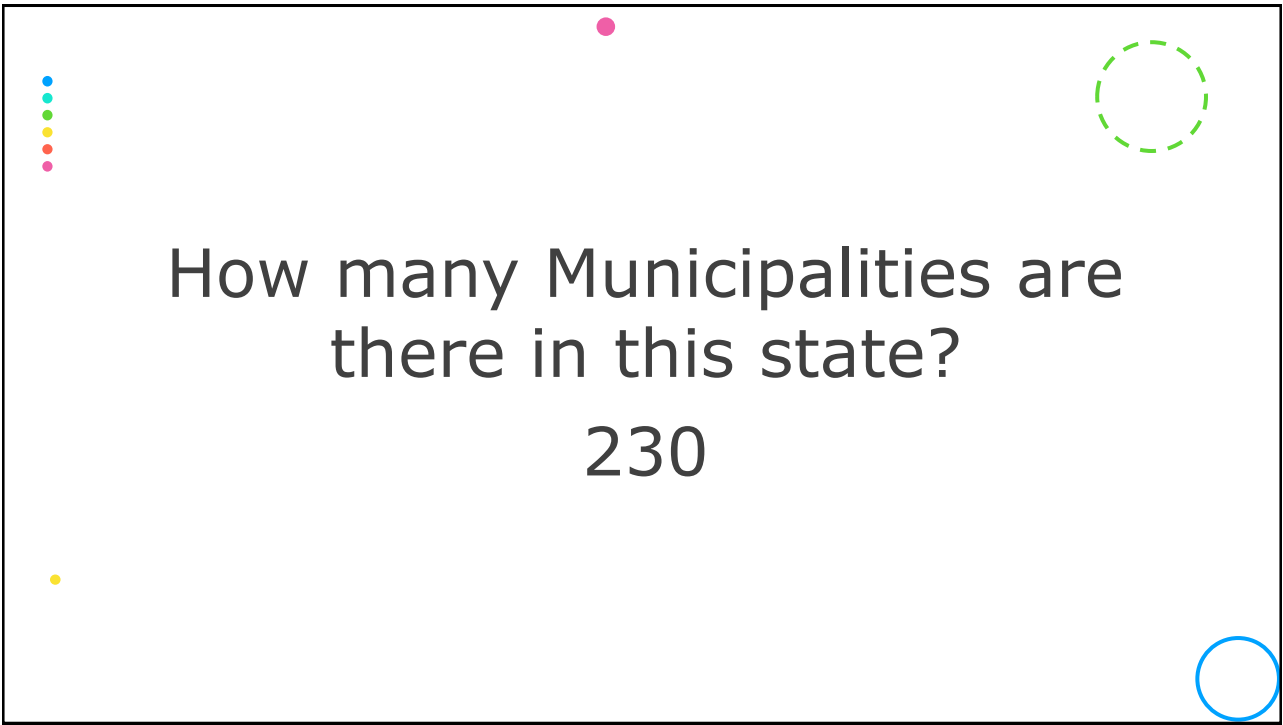


# Conditions of Our Cities and Towns

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LOCAL GOVERNMENT SERVICES DIVISION  
WV STATE AUDITOR'S OFFICE

1



## How many Municipalities are there in this state?

230

2



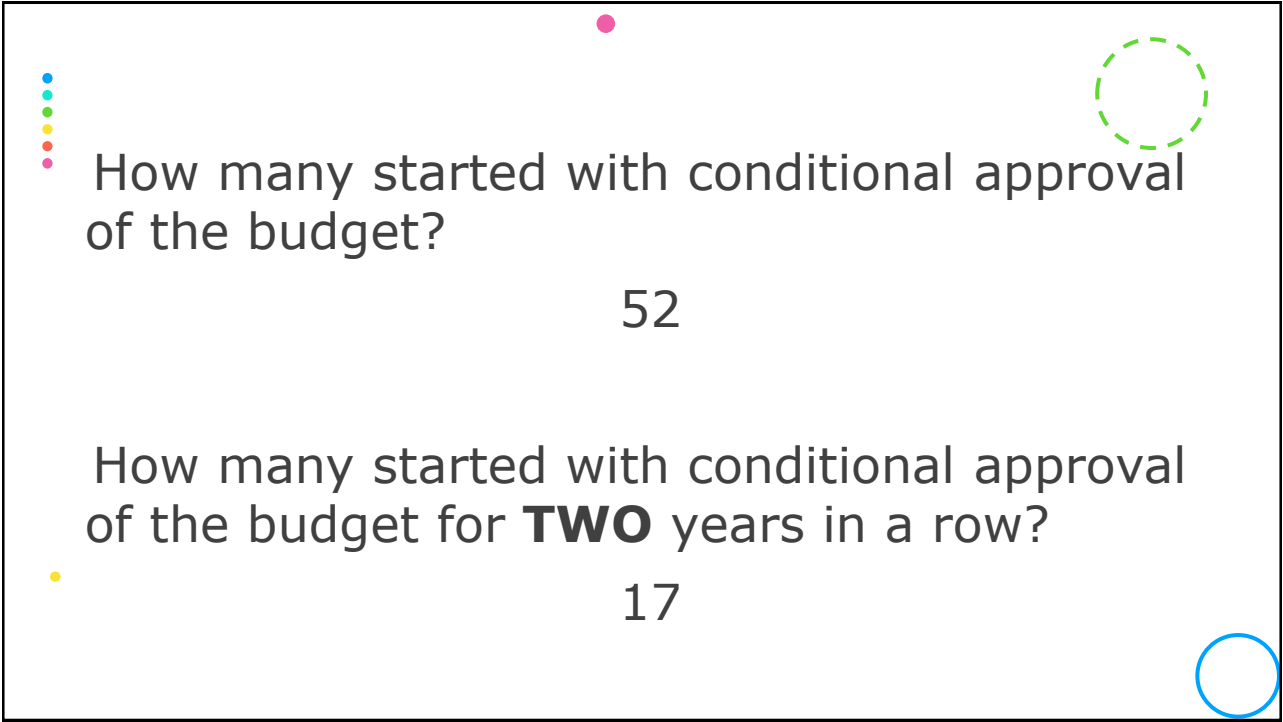
How many submitted their budget late?

30

How many submitted their budget late  
TWO years in a row?

11

3



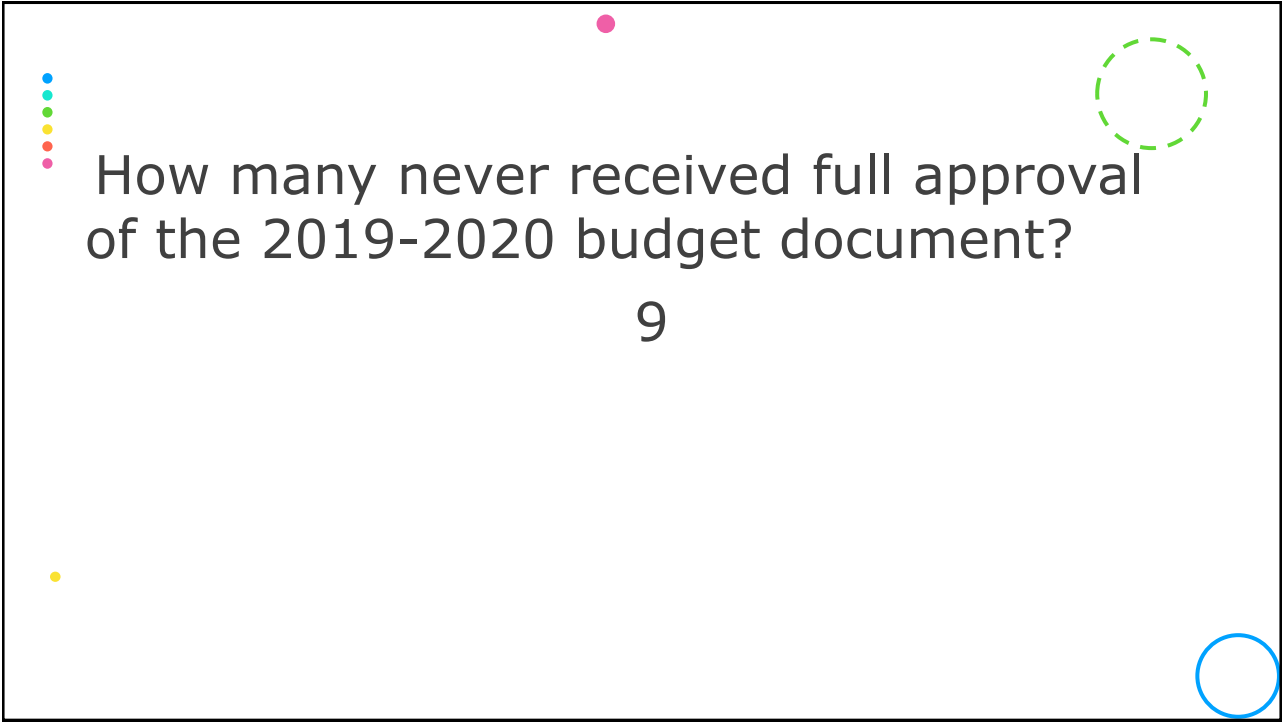
How many started with conditional approval  
of the budget?

52

How many started with conditional approval  
of the budget for **TWO** years in a row?

17

4



How many never received full approval of the 2019-2020 budget document?

9

5



# Revenues

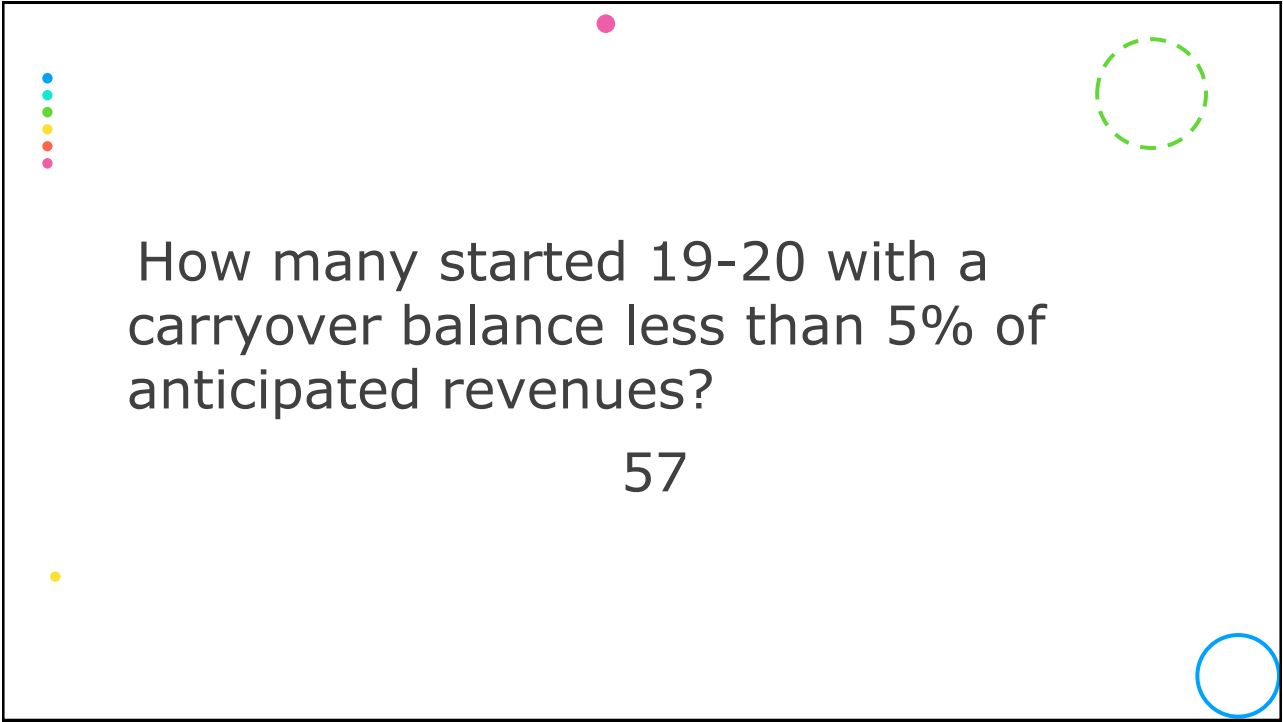
6



How many receive more from lottery money than property taxes?

22

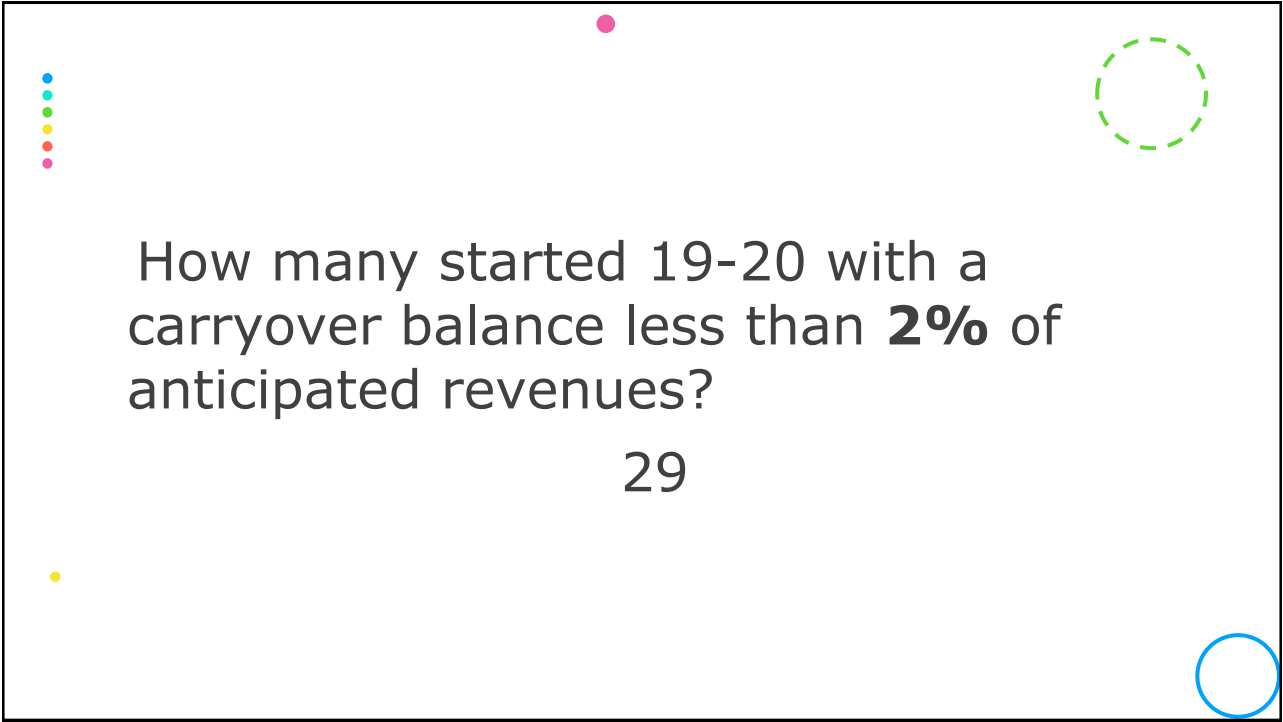
7



How many started 19-20 with a carryover balance less than 5% of anticipated revenues?

57

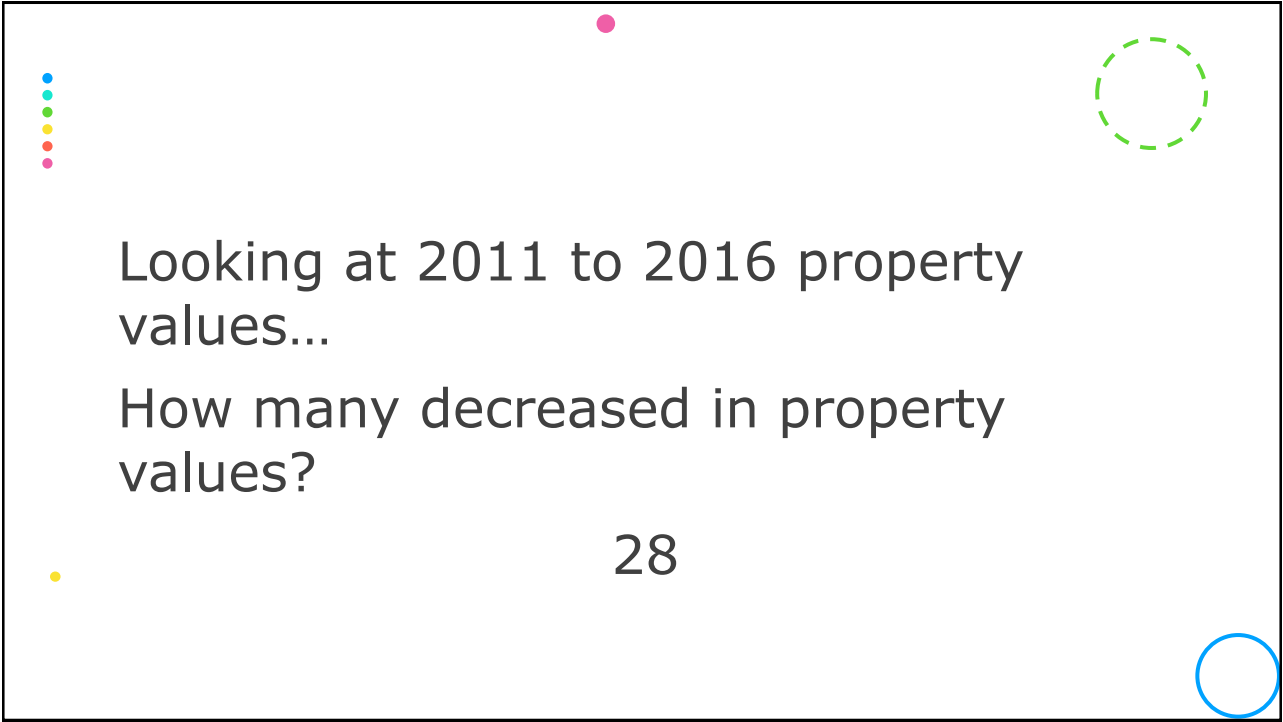
8



How many started 19-20 with a carryover balance less than **2%** of anticipated revenues?

29

9

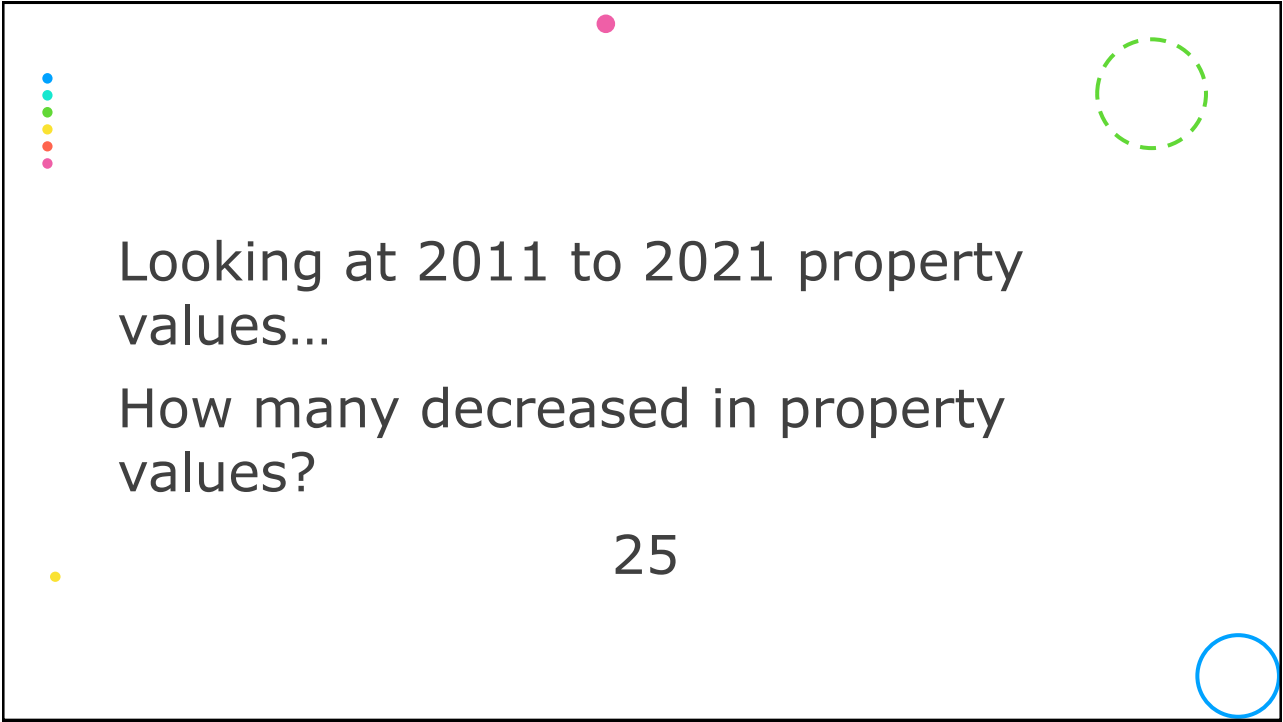


Looking at 2011 to 2016 property values...

How many decreased in property values?

28

10

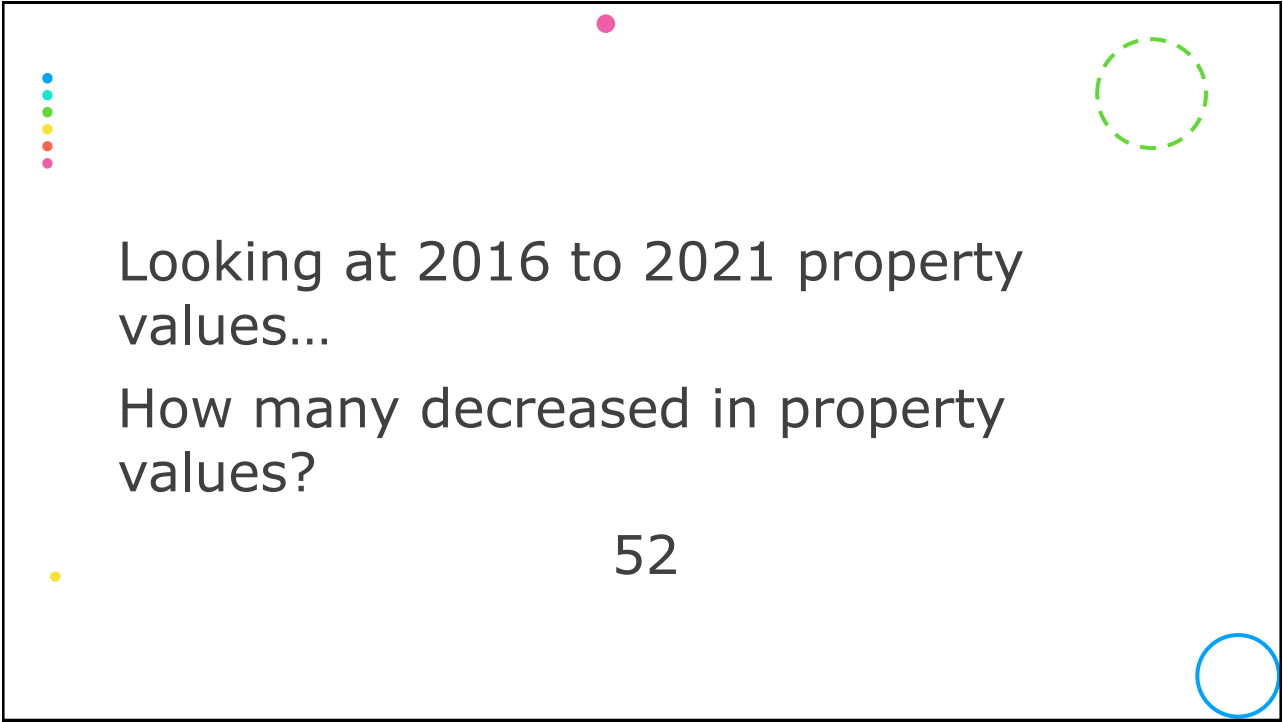


Looking at 2011 to 2021 property values...

How many decreased in property values?

25

11



Looking at 2016 to 2021 property values...

How many decreased in property values?

52

12



# Responsibilities

13



Why would I be telling County  
Commissioners about doom and gloom  
statistics of Municipalities?

WV Code §8-35

14



The County Court ... shall have jurisdiction ... to dissolve such municipal corporation.

15

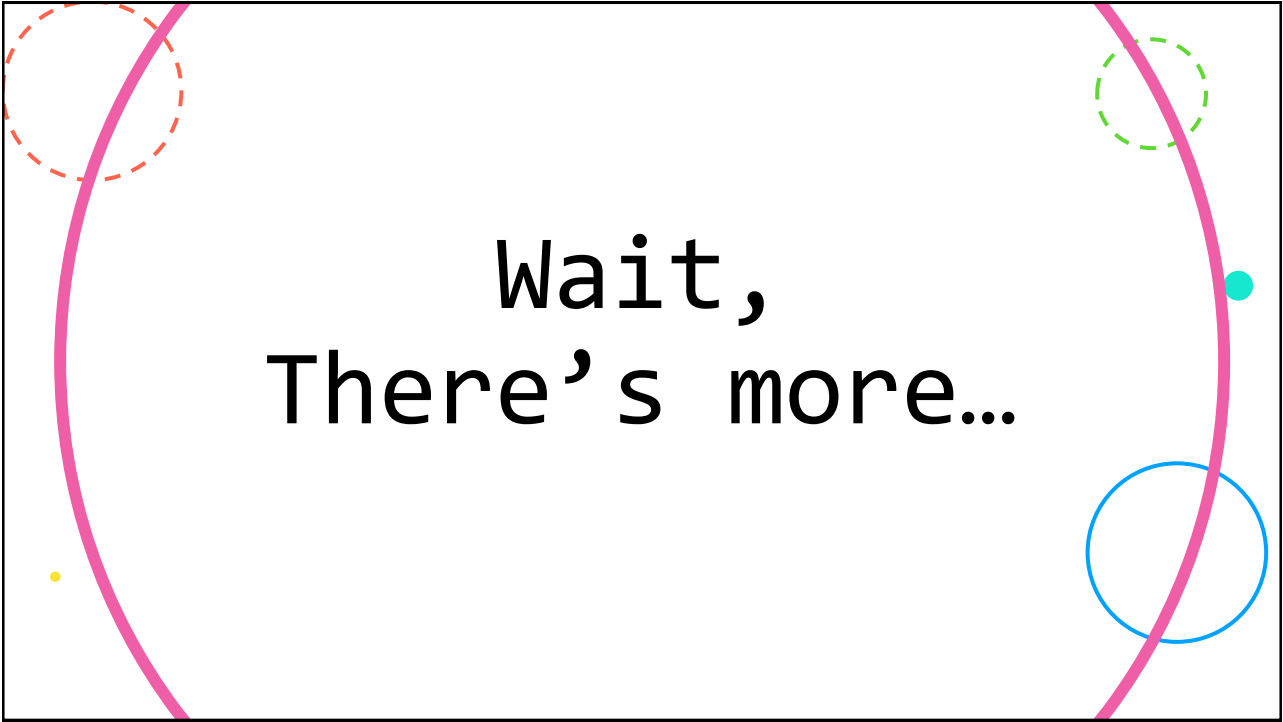


No Debt, and

Not exercise corporate power for 1 year, or  
Does not have 20 qualified voters, or  
Did not have 20 votes cast in last election, or  
Population less than 100 for six months

16





Wait,  
There's more..

17



## Voluntary Dissolution

- Class III or Class IV
- Petition of 25% of legal voters
- Put it on the ballot

18



There were 2 municipalities dissolved in the recent past.

Please be aware of the condition of the Towns and even the Cities in your county.

19



## QUESTIONS OR COMMENTS

Shellie Humphrey, CPA, AFI, CGFM  
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WV State Auditor's Office  
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