

WV State Auditor - Local Government Services Division - Review Sheet

County: Barbour					
Fiscal Year: 2015 - 2016			Original	Revised	Original
Contact: Jeff Rogers			General	General	Coal
Phone No: 304-457-4339			Fund	Fund	Fund
REVENUES					
295	Nonspendable Fund Balance	-	-	-	-
296	Restricted Fund Balance	-	-	-	-
297	Committed Fund Balance	-	-	-	-
298	Assigned Fund Balance	-	-	265,000	440,108
299	Unassigned Fund Balance	400,500	745,807	-	-
301-01	Property Tax Current Year	2,790,151	2,790,151	-	-
301-02-05	Prior Year Taxes	73,000	73,000	-	-
301-06	Supplemental Taxes	36,000	36,000	-	-
301-07	Surplus	-	-	-	-
301-08	Del. & Non-entered Land Fund	-	-	-	-
301-09	Redemption from State Auditor	400	400	-	-
301-10	Prior Years Fifth & Other Prior years	-	-	-	-
301-11	Tax Lien Surplus	-	-	-	-
301-12	Tax Loss Restoration	-	-	-	-
301-90	Property Tax - Excess Levy	-	-	-	-
301-91	Property Tax - Excess Levy	-	-	-	-
301-92	Property Tax - Excess Levy	-	-	-	-
302	Tax Penalties & Interest	30,000	30,000	-	-
303	Dog Taxes	600	600	-	-
304	Property Transfer Tax	35,000	35,000	-	-
305	Coal Severance Tax	N/A	N/A	130,000	130,000
306	Gas & Oil Severance Tax	72,441	241,077	-	-
307	Horse & Dog Racing Tax	-	-	-	-
308	Wine & Liquor Tax	1,000	1,000	-	-
309	Hotel Occupancy Tax	-	-	-	-
310	Waste Coal	-	-	-	-
311	Payment in-Lieu of Taxes	-	-	-	-
312	Synthetic Fuel Tax	-	-	-	-
313	Miscellaneous Energy Tax (Coal Bed Methane)	-	-	-	-
317	Licenses	-	-	-	-
318	Building Permits	-	-	-	-
319	Miscellaneous Permits	-	-	-	-
322	Federal Grants	-	36,695	-	-
323	State Grants	-	106,329	-	-
324	Other Grants	-	-	-	-
325	Federal Payment in Lieu of Taxes	-	-	-	-
327	Charges for Services	300	300	-	-
328	Magistrate Court Clerk	-	-	-	-
329	Sheriff's Service of Process	4,000	5,681	-	-
330	Sheriff's Earnings	4,000	16,786	-	-
331	County Clerk's Earnings	60,000	63,198	-	-
332	Circuit Clerk's Earnings	4,000	10,385	-	-
333	Prosecuting Attorney's Earnings	200	200	-	-
334	Accident Reports	-	-	-	-
335	Motor Vehicle License Fee	3,000	3,000	-	-
336	Map Sales	-	-	-	-

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Fiscal Year:	2015 - 2016	General	General	Coal	Coal
Contact:	Jeff Rogers	Fund	Fund	Fund	Fund
Phone No:	304-457-4339	Fund	Fund	Fund	Fund
337	Clerk Deed Fees	-	-		-
339	Parks & Recreation Fees	-	-		-
340	Rents & Concessions	-	-		-
341	Landfill/Incinerator Fees	-	-		-
342	Airport Revenue	-	-		-
343	Cemetery Revenue	-	-		-
344	Ambulance Fees	-	-		-
345	Emergency Services Fees	-	-		-
346	Emergency 911 Fee	-	-		-
347	Special Patrol/Security Systems	-	-		-
348	Franchise Agreement	7,000	7,000		-
349	Inspection Fees	-	-		-
350	IRP Fees (International Reg. Plan)	25,000	25,000		-
351	Jail Fees	-	-		-
361	Fines, Fees & Court Costs	-	-		-
362	Regional Jail Operations Partial Reim.	12,000	12,000		-
365	Interest Earned	2,000	2,000	1,000	1,000
366	Miscellaneous Revenue	-	29,061		-
367	Sheriff's Commission	4,800	4,800		-
368	Confiscated Property	100	100		-
369	Commissions	-	-		-
370	Gaming Income	37,789	41,324		-
371	Recycling Programs	-	-		-
372	Filing Fees	-	-		-
373	Video Lottery	11,050	11,050		-
374	Planning Commission Revenue	-	-		-
375	Sale of Materials	-	-		-
376	Royalties	-	-		-
377	Sale of Bonds	-	-		-
378	Proceeds from Bond Restructuring	-	-		-
379	Lease Purchase Revenue	-	-		-
380	Contributions/Transfer from Other Entities	-	-		-
381	Charges to Other Entities	4,000	4,000		-
382	Refunds/Reimbursements (External Sources)	21,000	21,000	-	-
383	Parking	-	-		-
384	Sale of Fixed Assets	-	-		-
385	Gain/Loss on Sale of Fixed Assets	-	-		-
388	Transfers From Other Funds	-	-		-
390	Emergency 911 Reimbursement	-	-		-
391	Dog & Kennel Reimbursement	-	-		-
392	Concealed Weapons Reimbursements	-	-		-
393	Home Confinement Reimbursements	-	-		-
394	General School Reimbursements	-	-		-
395	Magistrate Court Reimbursements	-	-		-
396	Worthless Check Reimbursements	-	-		-
397	Payroll Reimbursements	-	-		-
398	Transfers from Rainy Day Funds	-	-		-

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Contact: Jeff Rogers		Fund	Fund	Fund	Fund
Phone No: 304-457-4339					
399	Transfers Assessor's Valuation Fund	-	-	-	-
Total Revenues		3,639,331	4,352,944	396,000	571,108
General Government Expenditures					
401	County Commission	679,600	773,466	28,693	144,601
402	County Clerk	234,998	234,998	-	-
403	Circuit Clerk	170,675	170,675	-	-
404	Sheriff - Treasurer	189,880	189,880	-	-
405	Prosecuting Attorney	266,973	277,093	-	-
406	Assessor	325,783	325,783	-	-
407	Assessor's Valuation Fund	-	-	-	-
408	Statewide Computer Network	41,170	41,170	-	-
409	Sheriff's Tax Processing	-	-	-	-
410	County Surveyor	-	-	-	-
411	Fiduciary Supervisor	-	-	-	-
412	Agricultural Agent	29,634	29,634	30,817	30,817
413	Elections - County Clerk	123,411	123,411	6,000	6,000
415	Magistrate Court	17,000	18,000	10,000	10,000
416	Circuit Court	1,400	1,400	-	-
417	County Administrator	2,000	2,000	-	-
418	Purchasing Department	63,870	83,870	20,000	35,000
419	Personnel Office	-	-	-	-
420	Custodial	48,857	48,857	20,000	20,000
421	Civil Service	-	-	-	-
422	Capital Planning	-	-	-	-
423	Insurance Program (Self Insured)	-	-	-	-
424	Courthouse	240,611	340,611	75,000	75,600
425	Other Buildings	185,236	225,236	30,000	30,000
426	Printing	-	-	-	-
427	Microfilm	-	-	-	-
428	Data Processing	82,447	82,447	-	-
429	Regional Development Authority	16,589	16,589	-	-
430	Community Development	-	-	-	-
431	Economic Development	12,000	12,000	12,000	12,000
432	Industrial Development	-	-	-	-
433	Geographic Information Systems (GIS)	-	-	-	-
434	Airports	-	-	-	-
435	Public Works Department	-	-	-	-
436	Rehabilitation of Property	-	-	-	-
437	Acquisition of Property	-	-	-	-
438	Building Inspection	-	-	-	-
439	Planning & Zoning	-	-	-	-
440	Engineering	-	-	-	-
441	Housing Authority	-	-	-	-
442	Federal Grants	-	62,477	-	-
443	State Grants	-	109,829	-	-
444	Other Grants	-	-	-	-
445	Litigation Reserve	-	-	-	-

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Fiscal Year: 2015 - 2016		General	General	Coal	Coal
Contact: Jeff Rogers		Fund	Fund	Fund	Fund
Phone No: 304-457-4339					
446	Parking	-	-	-	-
447	Finance Department	-	-	-	-
448	Courthouse Annex	-	-	-	-
449	Worthless Check	-	-	-	-
450	Farm Preservation Program	-	-	-	-
451	Zoning Board	-	-	-	-
452	Teen Court	-	-	-	-
460	County Clerk Operations	-	-	-	-
696	Transfer to Financial Stabilization Fund	-	-	-	-
697	Contributions to Comms/Authorities	-	-	-	-
698	Transfers/Reimbursements	-	-	-	-
699	Contingencies - Not to Exceed 10% of Budget	103,974	177,195	20,000	19,480
Total General Government Expenditures		2,836,108	3,346,621	252,510	383,498
Public Safety Expenditures					
700	Sheriff - Law Enforcement	351,262	402,362	-	-
701	Sheriff - Service of Process	38,813	38,813	-	-
702	County Jail - Reimbursable J/C	-	-	-	-
703	County Jail - Nonreimbursable J/C	-	-	-	-
704	Regional Jail	263,000	410,000	100,000	100,000
705	Home Confinement	-	-	-	-
706	Concealed Weapons	-	-	-	-
707	Investigative Services	-	-	-	-
708	Police Special Duty	-	-	-	-
709	Juvenile Detention Center	-	-	-	-
710	Civil Defense	-	-	-	-
711	Emergency Services	32,500	32,500	17,500	61,620
712	Communication Center	-	-	-	-
713	Fire Department	-	-	-	-
714	Fire Coordinator	-	-	-	-
715	Ambulance Authority	-	-	-	-
716	Dog Warden/Humane Society	55,315	60,315	6,705	6,705
717	Central Garage	-	-	-	-
718	Flood Control	500	500	-	-
719	Watershed Project	-	-	-	-
720	Dams & Dredging	-	-	-	-
721	Local Law Enforcement Block Grant	-	-	-	-
722	Public Safety Grant	-	-	-	-
723	Public Safety Grant	-	-	-	-
724	Public Safety Grant	-	-	-	-
725	Public Safety Grant	-	-	-	-
726	Public Safety Grant	-	-	-	-
727	Public Safety Grant	-	-	-	-
728	Public Safety Grant	-	-	-	-
729	Public Safety Grant	-	-	-	-
730	Courthouse Security	-	-	-	-
731	Community Based Corrections Program	30,833	30,833	19,285	19,285
732	Rapid Response	-	-	-	-

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Contact: Jeff Rogers		Fund	Fund	Fund	Fund
Phone No: 304-457-4339					
733	Mapping and Addressing	-	-	-	-
734	Local Emergency Planning Commission	-	-	-	-
735	Project Lifesaver	-	-	-	-
736	K-9	-	-	-	-
Total Public Safety Expenditures		772,223	975,323	143,490	187,610
Health & Sanitation Expenditures					
800	Local Health Department	-	-	-	-
801	Mental Health	5,000	5,000	-	-
802	Other Health Programs	-	-	-	-
803	Hospital	-	-	-	-
804	Dental Clinic	-	-	-	-
805	Vital Statistics	500	500	-	-
806	Sewer	-	-	-	-
807	Storm Sewer	-	-	-	-
808	Solid Waste Authority	-	-	-	-
809	Water	-	-	-	-
810	Garbage Department	2,000	2,000	-	-
811	Landfill/Incinerator	-	-	-	-
812	Recycling Center	-	-	-	-
813	Litter Control	-	-	-	-
814	Federal Grants - H&S	-	-	-	-
815	State Grants - H&S	-	-	-	-
Total Health & Sanitation Expenditures		7,500	7,500	-	-
Culture & Recreation Expenditures					
900	Parks & Recreation	15,000	15,000	-	-
901	Swimming Pools	-	-	-	-
902	4 - H Camp	-	-	-	-
903	Arts & Humanities	-	-	-	-
904	Museum Commission	-	-	-	-
905	Fair Associations/Festivals	-	-	-	-
906	Youth Camp	-	-	-	-
907	Summer Youth Program	-	-	-	-
908	Community Center	-	-	-	-
909	Historical Commission	-	-	-	-
910	Civic Promotion	-	-	-	-
911	Visitor's Bureau	-	-	-	-
912	Travel Council	-	-	-	-
913	Beautification	-	-	-	-
914	Rails to Trails	-	-	-	-
915	Hotel/Motel Promotion of Tourism	-	-	-	-
916	Library	5,500	5,500	-	-
917	Law Library	-	-	-	-
918	Federal Grants	-	-	-	-
919	State Grants	-	-	-	-
Total Culture & Recreation Expenditures		20,500	20,500	-	-
Social Services Expenditures					
950	Social Services	-	-	-	-

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Contact: Jeff Rogers		Fund	Fund	Fund	Fund
Phone No: 304-457-4339					
951	Human Resources	-	-	-	-
952	Senior Citizens	-	-	-	-
953	Public Transit	-	-	-	-
954	Federal Grants	-	-	-	-
955	State Grants	-	-	-	-
956	Homeless Shelter	-	-	-	-
957	Family Law Master	3,000	3,000	-	-
958	Community Council	-	-	-	-
959	Cemeteries	-	-	-	-
Total Social Services Expenditures		3,000	3,000	-	-
Capital Projects Expenditures					
960	General Government	-	-	-	-
961	Public Safety	-	-	-	-
962	Health & Sanitation	-	-	-	-
963	Culture & Recreation	-	-	-	-
964	Social Services	-	-	-	-
965	Central Garage	-	-	-	-
966	Geographic Information System	-	-	-	-
972	Federal Grants	-	-	-	-
973	Federal Grants	-	-	-	-
974	State Grants	-	-	-	-
975	County Clerk	-	-	-	-
976	Circuit Clerk	-	-	-	-
977	Assessor	-	-	-	-
978	Prosecuting Attorney	-	-	-	-
979	Sheriff-Treasurer	-	-	-	-
980	Sheriff-Law Enforcement	-	-	-	-
981	Sheriff-Jail	-	-	-	-
982	Data Processing	-	-	-	-
983	Election County Clerk	-	-	-	-
984	Circuit Court	-	-	-	-
985	Community Development	-	-	-	-
986	County Commission	-	-	-	-
987	Courthouse	-	-	-	-
988	Other Buildings	-	-	-	-
989	Extension Services	-	-	-	-
990	Other Boards & Authorities	-	-	-	-
991	Purchasing	-	-	-	-
992	Communication Center	-	-	-	-
993	Dog Warden	-	-	-	-
994	Emergency Services	-	-	-	-
995	Service of Process	-	-	-	-
996	Ambulance	-	-	-	-
997	Water	-	-	-	-
998	Parks and Recreation	-	-	-	-
999	Streets and Highways	-	-	-	-
Total Capital Projects Expenditures		-	-	-	-

WV State Auditor - Local Government Services Division - Review Sheet

County: Barbour

Fiscal Year: 2015 - 2016

Contact: Jeff Rogers

Phone No: 304-457-4339

	Original General Fund	Revised General Fund	Original Coal Fund	Revised Coal Fund
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SUMMARY

General Government Expenditures	2,836,108	3,346,621	252,510	383,498
Public Safety Expenditures	772,223	975,323	143,490	187,610
Health & Sanitation Expenditures	7,500	7,500	-	-
Culture & Recreation Expenditures	20,500	20,500	-	-
Social Services Expenditures	3,000	3,000	-	-
Capital Projects Expenditures	-	-	-	-
GRAND TOTAL ALL EXPENDITURES	3,639,331	4,352,944	396,000	571,108
TOTAL REVENUES	3,639,331	4,352,944	396,000	571,108
Out of Balance	-	-	-	-