

WV State Auditor - Local Government Services Division - Review Sheet

County:	BROOKE				
Fiscal Year:	2015 - 2016				
Contact:	Sylvia Benzo				
Phone No:	304-737-3661				
REVENUES	Original General Fund	Revised General Fund	Original Coal Fund	Revised Coal Fund	
295	Nonspendable Fund Balance	-	-		-
296	Restricted Fund Balance	-	-		-
297	Committed Fund Balance	-	-		-
298	Assigned Fund Balance	-	-	-	148,831
299	Unassigned Fund Balance	451,783	983,654		-
301-01	Property Tax Current Year	4,414,828	4,414,828		-
301-02-05	Prior Year Taxes	100,000	100,000		-
301-06	Supplemental Taxes	25,000	25,000		-
301-07	Surplus	-	-		-
301-08	Del. & Non-entered Land Fund	1,000	1,000		-
301-09	Redemption from State Auditor	5,000	5,000		-
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	90,000	90,000		-
303	Dog Taxes	-	-		-
304	Property Transfer Tax	60,000	60,000		-
305	Coal Severance Tax	N/A	N/A	36,000	36,000
306	Gas & Oil Severance Tax	10,000	382,286		-
307	Horse & Dog Racing Tax	-	-		-
308	Wine & Liquor Tax	500	500		-
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	500	500		-
319	Miscellaneous Permits	20	20		-
322	Federal Grants	150,000	150,000		-
323	State Grants	40,000	80,000		-
324	Other Grants	-	-		-
325	Federal Payment in Lieu of Taxes	-	-		-
327	Charges for Services	1,000	1,000		-
328	Magistrate Court Clerk	-	-		-
329	Sheriff's Service of Process	9,000	9,000		-
330	Sheriff's Earnings	2,000	2,000		-
331	County Clerk's Earnings	75,000	75,000		-
332	Circuit Clerk's Earnings	20,000	20,000		-
333	Prosecuting Attorney's Earnings	-	-		-
334	Accident Reports	-	-		-
335	Motor Vehicle License Fee	4,000	4,000		-
336	Map Sales	-	-		-

WV State Auditor - Local Government Services Division - Review Sheet

County:	BROOKE					
Fiscal Year:	2015 - 2016		Original	Revised	Original	Revised
Contact:	Sylvia Benzo		General	General	Coal	Coal
Phone No:	304-737-3661		Fund	Fund	Fund	Fund
337	Clerk Deed Fees		-	-		-
339	Parks & Recreation Fees		-	-		-
340	Rents & Concessions	3,000	3,000			-
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	2,000	2,000			-
348	Franchise Agreement		-	-		-
349	Inspection Fees		-	-		-
350	IRP Fees (International Reg. Plan)	3,000	3,000			-
351	Jail Fees		-	-		-
361	Fines, Fees & Court Costs	2,000	2,000			-
362	Regional Jail Operations Partial Reim.	20,000	20,000			-
365	Interest Earned	3,000	3,000		-	-
366	Miscellaneous Revenue	500	5,012			-
367	Sheriff's Commission	15,000	15,000			-
368	Confiscated Property		-	-		-
369	Commissions		-	-		-
370	Gaming Income	5,000	5,000			-
371	Recycling Programs		-	-		-
372	Filing Fees		-	-		-
373	Video Lottery	10,000	10,000			-
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		-	6,750		-
381	Charges to Other Entities	45,000	45,000			-
382	Refunds/Reimbursements (External Sources)	7,000	7,463		-	-
383	Parking		-	-		-
384	Sale of Fixed Assets		-	-		-
385	Gain/Loss on Sale of Fixed Assets		-	-		-
388	Transfers From Other Funds		-	-		-
390	Emergency 911 Reimbursement	591,241	591,241			-
391	Dog & Kennel Reimbursement	182,193	182,193			-
392	Concealed Weapons Reimbursements		-	-		-
393	Home Confinement Reimbursements		-	-		-
394	General School Reimbursements		-	-		-
395	Magistrate Court Reimbursements	1,000	1,000			-
396	Worthless Check Reimbursements		-	-		-
397	Payroll Reimbursements	790,228	835,010			-
398	Transfers from Rainy Day Funds		-	-		-

WV State Auditor - Local Government Services Division - Review Sheet

County: BROOKE		Original	Revised	Original	Revised
Fiscal Year: 2015 - 2016		General	General	Coal	Coal
Contact: Sylvia Benzo		Fund	Fund	Fund	Fund
Phone No: 304-737-3661					
399	Transfers Assessor's Valuation Fund	192,346	211,984		-
Total Revenues		7,332,139	8,352,441	36,000	184,831
General Government Expenditures					
401	County Commission	505,899	596,858	36,000	184,831
402	County Clerk	424,951	427,676	-	-
403	Circuit Clerk	317,058	317,058	-	-
404	Sheriff - Treasurer	340,201	340,201	-	-
405	Prosecuting Attorney	597,260	597,260	-	-
406	Assessor	264,032	280,093	-	-
407	Assessor's Valuation Fund	192,346	211,984	-	-
408	Statewide Computer Network	33,421	27,071	-	-
409	Sheriff's Tax Processing	-	-	-	-
410	County Surveyor	-	-	-	-
411	Fiduciary Supervisor	-	-	-	-
412	Agricultural Agent	-	-	-	-
413	Elections - County Clerk	108,017	108,017	-	-
415	Magistrate Court	26,930	26,930	-	-
416	Circuit Court	12,300	13,125	-	-
417	County Administrator	-	-	-	-
418	Purchasing Department	-	-	-	-
419	Personnel Office	-	-	-	-
420	Custodial	-	-	-	-
421	Civil Service	-	-	-	-
422	Capital Planning	-	-	-	-
423	Insurance Program (Self Insured)	-	-	-	-
424	Courthouse	527,690	527,690	-	-
425	Other Buildings	-	-	-	-
426	Printing	-	-	-	-
427	Microfilm	-	-	-	-
428	Data Processing	-	-	-	-
429	Regional Development Authority	23,000	23,000	-	-
430	Community Development	-	-	-	-
431	Economic Development	10,000	10,000	-	-
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	3,050	3,050	-	-
440	Engineering	-	-	-	-
441	Housing Authority	-	-	-	-
442	Federal Grants	150,000	150,000	-	-
443	State Grants	40,000	80,000	-	-
444	Other Grants	-	-	-	-
445	Litigation Reserve	-	-	-	-

WV State Auditor - Local Government Services Division - Review Sheet

County: BROOKE		Original	Revised	Original	Revised
Fiscal Year: 2015 - 2016		General	General	Coal	Coal
Contact: Sylvia Benzo		Fund	Fund	Fund	Fund
Phone No: 304-737-3661					
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	-	-	-	-
Total General Government Expenditures		3,576,155	3,740,013	36,000	184,831
Public Safety Expenditures					
700	Sheriff - Law Enforcement	1,396,671	1,396,671	-	-
701	Sheriff - Service of Process	9,000	9,000	-	-
702	County Jail - Reimbursable J/C	-	-	-	-
703	County Jail - Nonreimbursable J/C	82,004	82,004	-	-
704	Regional Jail	375,000	437,000	-	-
705	Home Confinement	117,390	117,390	-	-
706	Concealed Weapons	-	-	-	-
707	Investigative Services	-	-	-	-
708	Police Special Duty	-	-	-	-
709	Juvenile Detention Center	-	-	-	-
710	Civil Defense	-	-	-	-
711	Emergency Services	42,890	78,252	-	-
712	Communication Center	605,580	605,580	-	-
713	Fire Department	-	-	-	-
714	Fire Coordinator	-	-	-	-
715	Ambulance Authority	790,228	835,010	-	-
716	Dog Warden/Humane Society	182,193	182,329	-	-
717	Central Garage	-	-	-	-
718	Flood Control	6,000	6,000	-	-
719	Watershed Project	-	-	-	-
720	Dams & Dredging	5,000	5,000	-	-
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	104,028	104,028	-	-
731	Community Based Corrections Program	30,000	30,000	-	-
732	Rapid Response	-	3,546	-	-

WV State Auditor - Local Government Services Division - Review Sheet

County: BROOKE

Fiscal Year: 2015 - 2016

Contact: Sylvia Benzo

Phone No: 304-737-3661

		Original General Fund	Revised General Fund	Original Coal Fund	Revised Coal Fund
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733	Mapping and Addressing	-	-	-	-
734	Local Emergency Planning Commission	-	-	-	-
735	Project Lifesaver	-	2,432	-	-
736	K-9	-	-	-	-

	Total Public Safety Expenditures	3,745,984	3,894,242	-	-
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Health & Sanitation Expenditures

800	Local Health Department	-	-	-	-
801	Mental Health	-	-	-	-
802	Other Health Programs	-	-	-	-
803	Hospital	-	-	-	-
804	Dental Clinic	-	-	-	-
805	Vital Statistics	-	-	-	-
806	Sewer	-	-	-	-
807	Storm Sewer	-	-	-	-
808	Solid Waste Authority	-	-	-	-
809	Water	-	-	-	-
810	Garbage Department	-	-	-	-
811	Landfill/Incinerator	-	-	-	-
812	Recycling Center	-	-	-	-
813	Litter Control	-	-	-	-
814	Federal Grants - H&S	-	-	-	-
815	State Grants - H&S	-	-	-	-

	Total Health & Sanitation Expenditures	-	-	-	-
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Culture & Recreation Expenditures

900	Parks & Recreation	-	-	-	-
901	Swimming Pools	-	-	-	-
902	4 - H Camp	-	-	-	-
903	Arts & Humanities	-	-	-	-
904	Museum Commission	10,000	14,699	-	-
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	-	-	-	-
917	Law Library	-	-	-	-
918	Federal Grants	-	-	-	-
919	State Grants	-	-	-	-

	Total Culture & Recreation Expenditures	10,000	14,699	-	-
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Social Services Expenditures

950	Social Services	-	-	-	-
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Fiscal Year: 2015 - 2016		General	General	Coal	Coal
Contact: Sylvia Benzo		Fund	Fund	Fund	Fund
Phone No: 304-737-3661					
951	Human Resources	-	-	-	-
952	Senior Citizens	-	-	-	-
953	Public Transit	-	-	-	-
954	Federal Grants	-	-	-	-
955	State Grants	-	-	-	-
956	Homeless Shelter	-	-	-	-
957	Family Law Master	-	-	-	-
958	Community Council	-	-	-	-
959	Cemeteries	-	-	-	-
Total Social Services Expenditures		-	-	-	-
Capital Projects Expenditures					
960	General Government	-	703,487	-	-
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		-	703,487	-	-

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County: BROOKE

Fiscal Year: 2015 - 2016

Contact: Sylvia Benzo

Phone No: 304-737-3661

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

General Government Expenditures	3,576,155	3,740,013	36,000	184,831
Public Safety Expenditures	3,745,984	3,894,242	-	-
Health & Sanitation Expenditures	-	-	-	-
Culture & Recreation Expenditures	10,000	14,699	-	-
Social Services Expenditures	-	-	-	-
Capital Projects Expenditures	-	703,487	-	-
GRAND TOTAL ALL EXPENDITURES	7,332,139	8,352,441	36,000	184,831
TOTAL REVENUES	7,332,139	8,352,441	36,000	184,831
Out of Balance	-	-	-	-