

WV State Auditor - Local Government Services Division - Review Sheet

County: Cabell		Original	Revised	Original	Revised
Fiscal Year: 2015 - 2016		General	General	Coal	Coal
Contact: Beth Thompson		Fund	Fund	Fund	Fund
Phone No: 304-526-8634					
REVENUES					
295	Nonspendable Fund Balance	-	-	-	-
296	Restricted Fund Balance	-	-	-	-
297	Committed Fund Balance	-	-	-	-
298	Assigned Fund Balance	987,461	987,461	-	3,021
299	Unassigned Fund Balance	860,000	848,996	-	-
301-01	Property Tax Current Year	14,431,080	14,431,080	-	-
301-02-05	Prior Year Taxes	945,000	945,000	-	-
301-06	Supplemental Taxes	450,000	450,000	-	-
301-07	Surplus	-	-	-	-
301-08	Del. & Non-entered Land Fund	15,000	15,000	-	-
301-09	Redemption from State Auditor	25,000	25,000	-	-
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	625,000	625,000	-	-
303	Dog Taxes	-	-	-	-
304	Property Transfer Tax	410,000	410,000	-	-
305	Coal Severance Tax	N/A	N/A	160,000	160,000
306	Gas & Oil Severance Tax	75,000	125,000	-	-
307	Horse & Dog Racing Tax	-	-	-	-
308	Wine & Liquor Tax	25,000	25,000	-	-
309	Hotel Occupancy Tax	525,000	525,000	-	-
310	Waste Coal	-	-	-	-
311	Payment in-Lieu of Taxes	-	-	-	-
312	Synthetic Fuel Tax	-	-	-	-
313	Miscellaneous Energy Tax (Coal Bed Methane)	-	-	-	-
317	Licenses	100	100	-	-
318	Building Permits	25,000	25,000	-	-
319	Miscellaneous Permits	5,000	5,000	-	-
322	Federal Grants	100,000	100,000	-	-
323	State Grants	100,000	179,253	-	-
324	Other Grants	-	-	-	-
325	Federal Payment in Lieu of Taxes	2,000	5,725	-	-
327	Charges for Services	-	-	-	-
328	Magistrate Court Clerk	-	-	-	-
329	Sheriff's Service of Process	80,000	80,000	-	-
330	Sheriff's Earnings	20,000	20,000	-	-
331	County Clerk's Earnings	325,000	325,000	-	-
332	Circuit Clerk's Earnings	150,000	150,000	-	-
333	Prosecuting Attorney's Earnings	-	-	-	-
334	Accident Reports	5,000	5,000	-	-
335	Motor Vehicle License Fee	8,000	8,000	-	-
336	Map Sales	-	-	-	-

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Phone No: 304-526-8634					
337	Clerk Deed Fees	1,000	1,000		-
339	Parks & Recreation Fees	15,000	15,000		-
340	Rents & Concessions	10,000	10,000		-
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	-	-		-
348	Franchise Agreement	435,000	485,000		-
349	Inspection Fees	-	-		-
350	IRP Fees (International Reg. Plan)	30,000	30,000		-
351	Jail Fees	-	-		-
361	Fines, Fees & Court Costs	3,000	3,000		-
362	Regional Jail Operations Partial Reim.	300,000	300,000		-
365	Interest Earned	10,000	10,000	-	-
366	Miscellaneous Revenue	50,000	50,000		-
367	Sheriff's Commission	15,000	15,000		-
368	Confiscated Property	-	-		-
369	Commissions	1,500	1,500		-
370	Gaming Income	60,000	60,000		-
371	Recycling Programs	-	-		-
372	Filing Fees	5,000	5,000		-
373	Video Lottery	190,000	190,000		-
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	-	-		-
381	Charges to Other Entities	-	-		-
382	Refunds/Reimbursements (External Sources)	275,000	275,000	-	-
383	Parking	8,000	8,000		-
384	Sale of Fixed Assets	-	-		-
385	Gain/Loss on Sale of Fixed Assets	-	-		-
388	Transfers From Other Funds	10,000	10,000		-
390	Emergency 911 Reimbursement	-	-		-
391	Dog & Kennel Reimbursement	-	-		-
392	Concealed Weapons Reimbursements	-	-		-
393	Home Confinement Reimbursements	-	-		-
394	General School Reimbursements	225,000	225,000		-
395	Magistrate Court Reimbursements	50,000	50,000		-
396	Worthless Check Reimbursements	5,000	5,000		-
397	Payroll Reimbursements	75,000	75,000		-
398	Transfers from Rainy Day Funds	-	-		-

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Phone No: 304-526-8634					
399	Transfers Assessor's Valuation Fund	-	-		-
Total Revenues		21,967,141	22,139,115	160,000	163,021
General Government Expenditures					
401	County Commission	2,336,081	2,109,998	-	-
402	County Clerk	974,923	978,817	-	-
403	Circuit Clerk	896,895	905,140	-	-
404	Sheriff - Treasurer	448,030	455,362	-	-
405	Prosecuting Attorney	1,188,793	1,191,750	-	-
406	Assessor	829,999	850,065	-	-
407	Assessor's Valuation Fund	-	-	-	-
408	Statewide Computer Network	100,000	93,000	-	-
409	Sheriff's Tax Processing	-	-	-	-
410	County Surveyor	-	-	-	-
411	Fiduciary Supervisor	-	-	-	-
412	Agricultural Agent	59,986	60,263	-	-
413	Elections - County Clerk	262,427	264,097	-	-
415	Magistrate Court	-	-	-	-
416	Circuit Court	-	4,800	-	-
417	County Administrator	-	-	-	-
418	Purchasing Department	-	-	-	-
419	Personnel Office	-	-	-	-
420	Custodial	-	-	-	-
421	Civil Service	-	-	-	-
422	Capital Planning	-	-	-	-
423	Insurance Program (Self Insured)	3,188,885	3,572,182	-	-
424	Courthouse	797,351	802,134	-	-
425	Other Buildings	141,000	186,806	-	-
426	Printing	-	-	-	-
427	Microfilm	-	-	-	-
428	Data Processing	245,026	273,438	-	-
429	Regional Development Authority	8,000	8,000	-	-
430	Community Development	75,000	88,609	-	-
431	Economic Development	-	-	-	-
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	100,000	50,000	-	-
443	State Grants	100,000	50,000	-	-
444	Other Grants	-	-	-	-
445	Litigation Reserve	-	-	-	-

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Phone No: 304-526-8634					
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	5,000	5,127	-	-
696	Transfer to Financial Stabilization Fund	-	-	-	-
697	Contributions to Comms/Authorities	-	-	-	-
698	Transfers/Reimbursements	-	-	-	-
699	Contingencies - Not to Exceed 10% of Budget	349,891	253,290	-	-
Total General Government Expenditures		12,107,287	12,202,878	-	-
Public Safety Expenditures					
700	Sheriff - Law Enforcement	3,016,042	3,099,586	-	-
701	Sheriff - Service of Process	95,427	101,615	-	-
702	County Jail - Reimbursable J/C	-	-	-	-
703	County Jail - Nonreimbursable J/C	-	-	-	-
704	Regional Jail	3,150,000	2,997,428	-	-
705	Home Confinement	464,697	464,697	35,000	35,000
706	Concealed Weapons	-	-	-	-
707	Investigative Services	-	-	-	-
708	Police Special Duty	-	-	-	-
709	Juvenile Detention Center	-	-	-	-
710	Civil Defense	-	-	-	-
711	Emergency Services	-	-	-	-
712	Communication Center	-	-	-	-
713	Fire Department	-	-	-	-
714	Fire Coordinator	-	-	-	-
715	Ambulance Authority	-	-	-	-
716	Dog Warden/Humane Society	-	-	125,000	128,021
717	Central Garage	51,000	58,221	-	-
718	Flood Control	-	-	-	-
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	291,128	291,985	-	-
731	Community Based Corrections Program	140,000	140,000	-	-
732	Rapid Response	-	-	-	-

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Phone No: 304-526-8634					
733	Mapping and Addressing	-	-	-	-
734	Local Emergency Planning Commission	-	-	-	-
735	Project Lifesaver	-	-	-	-
736	K-9	-	-	-	-
Total Public Safety Expenditures		7,208,294	7,153,532	160,000	163,021
Health & Sanitation Expenditures					
800	Local Health Department	-	-	-	-
801	Mental Health	50,000	52,000	-	-
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		50,000	52,000	-	-
Culture & Recreation Expenditures					
900	Parks & Recreation	436,969	492,969	-	-
901	Swimming Pools	-	-	-	-
902	4 - H Camp	162,942	163,087	-	-
903	Arts & Humanities	-	-	-	-
904	Museum Commission	-	-	-	-
905	Fair Associations/Festivals	220,000	220,000	-	-
906	Youth Camp	-	-	-	-
907	Summer Youth Program	-	-	-	-
908	Community Center	-	-	-	-
909	Historical Commission	-	-	-	-
910	Civic Promotion	-	-	-	-
911	Visitor's Bureau	262,500	262,500	-	-
912	Travel Council	-	-	-	-
913	Beautification	-	-	-	-
914	Rails to Trails	-	-	-	-
915	Hotel/Motel Promotion of Tourism	-	-	-	-
916	Library	1,519,149	1,592,149	-	-
917	Law Library	-	-	-	-
918	Federal Grants	-	-	-	-
919	State Grants	-	-	-	-
Total Culture & Recreation Expenditures		2,601,560	2,730,705	-	-
Social Services Expenditures					
950	Social Services	-	-	-	-

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Contact: Beth Thompson		Fund	Fund	Fund	Fund
Phone No: 304-526-8634					
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	-	-	-	-
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		-	-	-	-

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County: Cabell

Fiscal Year: 2015 - 2016

Contact: Beth Thompson

Phone No: 304-526-8634

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

General Government Expenditures	12,107,287	12,202,878	-	-
Public Safety Expenditures	7,208,294	7,153,532	160,000	163,021
Health & Sanitation Expenditures	50,000	52,000	-	-
Culture & Recreation Expenditures	2,601,560	2,730,705	-	-
Social Services Expenditures	-	-	-	-
Capital Projects Expenditures	-	-	-	-
GRAND TOTAL ALL EXPENDITURES	21,967,141	22,139,115	160,000	163,021
TOTAL REVENUES	21,967,141	22,139,115	160,000	163,021
Out of Balance	-	-	-	-