

## WV State Auditor - Local Government Services Division - Review Sheet

County:	Fayette	Original	Revised	Original	Revised
Fiscal Year:	2015 - 2016	General	General	Coal	Coal
Contact:	Stephanie L. Sears	Fund	Fund	Fund	Fund
Phone No:	304-574-4214	Fund	Fund	Fund	Fund
REVENUES					
295	Nonspendable Fund Balance	-	-		-
296	Restricted Fund Balance	-	-		-
297	Committed Fund Balance	-	-		-
298	Assigned Fund Balance	-	-	529,256	961,060
299	Unassigned Fund Balance	882,981	1,052,531		-
301-01	Property Tax Current Year	6,163,874	6,163,874		-
301-02-05	Prior Year Taxes	100,000	-		-
301-06	Supplemental Taxes	210,000	180,581		-
301-07	Surplus	-	-		-
301-08	Del. & Non-entered Land Fund	40,000	-		-
301-09	Redemption from State Auditor	10,000	1,555		-
301-10	Prior Years Fifth & Other Prior years	-	-		-
301-11	Tax Lien Surplus	-	-		-
301-12	Tax Loss Restoration	2,000	-		-
301-90	Property Tax - Excess Levy	-	-		-
301-91	Property Tax - Excess Levy	-	-		-
301-92	Property Tax - Excess Levy	-	-		-
302	Tax Penalties & Interest	375,000	257,287		-
303	Dog Taxes	-	-		-
304	Property Transfer Tax	300,000	300,000		-
305	Coal Severance Tax	N/A	N/A	727,158	168,154
306	Gas & Oil Severance Tax	45,000	91,798		-
307	Horse & Dog Racing Tax	-	-		-
308	Wine & Liquor Tax	3,000	3,000		-
309	Hotel Occupancy Tax	250,000	435,200		-
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	155,000	155,000		-
319	Miscellaneous Permits	50	50		-
322	Federal Grants	-	-		-
323	State Grants	201,309	442,635		-
324	Other Grants	-	-		-
325	Federal Payment in Lieu of Taxes	85,000	85,000		-
327	Charges for Services	250	250		-
328	Magistrate Court Clerk	-	-		-
329	Sheriff's Service of Process	30,000	30,000		-
330	Sheriff's Earnings	2,100	2,100		-
331	County Clerk's Earnings	115,000	115,000		-
332	Circuit Clerk's Earnings	45,000	45,000		-
333	Prosecuting Attorney's Earnings	-	-		-
334	Accident Reports	3,000	3,000		-
335	Motor Vehicle License Fee	8,500	8,500		-
336	Map Sales	-	-		-

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Phone No:	304-574-4214	Fund	Fund	Fund	Fund
337	Clerk Deed Fees	-	-		-
339	Parks & Recreation Fees	55,000	55,000		-
340	Rents & Concessions	40,000	40,000		-
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	125,000	111,204		-
349	Inspection Fees	-	-		-
350	IRP Fees (International Reg. Plan)	40,000	40,000		-
351	Jail Fees	-	-		-
361	Fines, Fees & Court Costs	24,000	33,510		-
362	Regional Jail Operations Partial Reim.	75,000	91,585		-
365	Interest Earned	15,000	15,000	15,000	2,000
366	Miscellaneous Revenue	2,000	2,000		-
367	Sheriff's Commission	15,000	15,000		-
368	Confiscated Property	-	-		-
369	Commissions	-	-		-
370	Gaming Income	50,000	50,000		-
371	Recycling Programs	-	-		-
372	Filing Fees	-	-		-
373	Video Lottery	100,000	100,000		-
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	-	30,000		-
381	Charges to Other Entities	-	-		-
382	Refunds/Reimbursements (External Sources)	250,000	248,166	-	-
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	225,000	225,000		-
395	Magistrate Court Reimbursements	60,000	60,000		-
396	Worthless Check Reimbursements	12,000	12,000		-
397	Payroll Reimbursements	-	-		-
398	Transfers from Rainy Day Funds	-	-		-

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Contact: Stephanie L. Sears		Fund	Fund	Fund	Fund
Phone No: 304-574-4214					
399	Transfers Assessor's Valuation Fund	-	-		-
<b>Total Revenues</b>		<b>10,115,064</b>	<b>10,500,826</b>	<b>1,271,414</b>	<b>1,131,214</b>
<b>General Government Expenditures</b>					
401	County Commission	2,179,899	1,857,891	289,439	228,939
402	County Clerk	404,769	418,880	-	-
403	Circuit Clerk	411,925	416,476	-	-
404	Sheriff - Treasurer	471,347	462,347	-	-
405	Prosecuting Attorney	809,568	827,307	-	-
406	Assessor	473,170	465,170	-	-
407	Assessor's Valuation Fund	-	-	-	-
408	Statewide Computer Network	54,966	55,966	-	-
409	Sheriff's Tax Processing	-	-	-	-
410	County Surveyor	-	-	-	-
411	Fiduciary Supervisor	-	-	-	-
412	Agricultural Agent	53,430	83,857	-	-
413	Elections - County Clerk	114,047	162,632	-	-
415	Magistrate Court	3,300	3,300	-	-
416	Circuit Court	1,000	-	-	-
417	County Administrator	-	-	-	-
418	Purchasing Department	-	-	-	-
419	Personnel Office	-	-	-	-
420	Custodial	-	-	-	-
421	Civil Service	-	-	-	-
422	Capital Planning	-	-	-	-
423	Insurance Program (Self Insured)	-	-	-	-
424	Courthouse	712,058	573,555	300,000	20,850
425	Other Buildings	99,082	79,082	-	-
426	Printing	-	-	-	-
427	Microfilm	-	-	-	-
428	Data Processing	-	-	-	-
429	Regional Development Authority	49,958	49,958	-	-
430	Community Development	106,747	99,126	-	-
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	192,179	166,679	-	-
439	Planning & Zoning	65,138	63,138	-	-
440	Engineering	-	-	-	-
441	Housing Authority	-	-	-	-
442	Federal Grants	-	-	-	-
443	State Grants	-	369,100	-	-
444	Other Grants	-	-	-	-
445	Litigation Reserve	-	-	-	-

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Contact: Stephanie L. Sears		Fund	Fund	Fund	Fund
Phone No: 304-574-4214					
446	Parking	-	-	-	-
447	Finance Department	-	-	-	-
448	Courthouse Annex	-	-	-	-
449	Worthless Check	-	-	-	-
450	Farm Preservation Program	150,000	120,000	-	-
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	50,000	-	-	-
<b>Total General Government Expenditures</b>		<b>6,402,583</b>	<b>6,274,464</b>	<b>589,439</b>	<b>249,789</b>
<b>Public Safety Expenditures</b>					
700	Sheriff - Law Enforcement	812,658	806,090	24,476	24,476
701	Sheriff - Service of Process	90,675	49,975	-	-
702	County Jail - Reimbursable J/C	89,852	108,652	-	-
703	County Jail - Nonreimbursable J/C	-	-	-	-
704	Regional Jail	1,000,000	1,187,448	-	55,529
705	Home Confinement	-	-	-	-
706	Concealed Weapons	-	-	-	-
707	Investigative Services	-	-	-	-
708	Police Special Duty	-	-	-	-
709	Juvenile Detention Center	-	-	-	-
710	Civil Defense	-	-	-	-
711	Emergency Services	145,162	148,162	1,000	1,000
712	Communication Center	-	-	-	-
713	Fire Department	-	-	-	-
714	Fire Coordinator	-	-	-	-
715	Ambulance Authority	-	-	-	-
716	Dog Warden/Humane Society	64,614	76,514	225,000	232,800
717	Central Garage	300,998	302,607	-	-
718	Flood Control	-	-	1,000	1,000
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	274,905	434,554	-	-
732	Rapid Response	-	-	-	-

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Contact: Stephanie L. Sears		Fund	Fund	Fund	Fund
Phone No: 304-574-4214					
733	Mapping and Addressing	-	-	-	-
734	Local Emergency Planning Commission	-	-	-	-
735	Project Lifesaver	-	-	-	-
736	K-9	-	-	-	-
<b>Total Public Safety Expenditures</b>		<b>2,778,864</b>	<b>3,114,002</b>	<b>251,476</b>	<b>314,805</b>
<b>Health &amp; Sanitation Expenditures</b>					
800	Local Health Department	-	-	-	-
801	Mental Health	7,500	7,500	-	-
802	Other Health Programs	-	-	-	-
803	Hospital	-	-	-	-
804	Dental Clinic	-	-	-	-
805	Vital Statistics	-	-	-	-
806	Sewer	-	-	-	-
807	Storm Sewer	-	-	-	-
808	Solid Waste Authority	9,087	9,087	70,564	70,564
809	Water	-	-	171,000	100,000
810	Garbage Department	-	-	-	-
811	Landfill/Incinerator	-	-	-	-
812	Recycling Center	-	-	-	-
813	Litter Control	-	-	-	-
814	Federal Grants - H&S	-	-	-	-
815	State Grants - H&S	-	-	-	-
<b>Total Health &amp; Sanitation Expenditures</b>		<b>16,587</b>	<b>16,587</b>	<b>241,564</b>	<b>170,564</b>
<b>Culture &amp; Recreation Expenditures</b>					
900	Parks & Recreation	461,616	398,612	43,000	39,500
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	-	-	22,000	22,000
909	Historical Commission	-	-	-	-
910	Civic Promotion	-	-	-	-
911	Visitor's Bureau	125,000	217,600	-	-
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	-	-	-	-
<b>Total Culture &amp; Recreation Expenditures</b>		<b>586,616</b>	<b>616,212</b>	<b>65,000</b>	<b>61,500</b>
<b>Social Services Expenditures</b>					
950	Social Services	-	-	-	-

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Fiscal Year: 2015 - 2016		General	General	Coal	Coal
Contact: Stephanie L. Sears		Fund	Fund	Fund	Fund
Phone No: 304-574-4214					
951	Human Resources	-	-	-	-
952	Senior Citizens	-	-	9,500	9,500
953	Public Transit	-	-	19,000	19,000
954	Federal Grants	-	-	-	-
955	State Grants	-	-	-	-
956	Homeless Shelter	-	-	-	-
957	Family Law Master	-	-	-	-
958	Community Council	-	-	-	-
959	Cemeteries	-	-	-	-
<b>Total Social Services Expenditures</b>		-	-	28,500	28,500
<b>Capital Projects Expenditures</b>					
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	-	249,572	-	-
975	County Clerk	6,926	6,926	-	-
976	Circuit Clerk	-	-	-	-
977	Assessor	-	-	-	-
978	Prosecuting Attorney	8,550	8,569	-	-
979	Sheriff-Treasurer	-	-	-	-
980	Sheriff-Law Enforcement	22,438	22,438	95,435	95,435
981	Sheriff-Jail	-	-	-	-
982	Data Processing	-	-	-	-
983	Election County Clerk	-	-	-	-
984	Circuit Court	-	-	-	-
985	Community Development	-	-	-	-
986	County Commission	-	20,814	-	-
987	Courthouse	230,000	108,742	-	210,621
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	62,500	62,500	-	-
999	Streets and Highways	-	-	-	-
<b>Total Capital Projects Expenditures</b>		330,414	479,561	95,435	306,056

## WV State Auditor - Local Government Services Division - Review Sheet

County: Fayette

Fiscal Year: 2015 - 2016

Contact: Stephanie L. Sears

Phone No: 304-574-4214

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

General Government Expenditures	6,402,583	6,274,464	589,439	249,789
Public Safety Expenditures	2,778,864	3,114,002	251,476	314,805
Health & Sanitation Expenditures	16,587	16,587	241,564	170,564
Culture & Recreation Expenditures	586,616	616,212	65,000	61,500
Social Services Expenditures	-	-	28,500	28,500
Capital Projects Expenditures	330,414	479,561	95,435	306,056
<b>GRAND TOTAL ALL EXPENDITURES</b>	<b>10,115,064</b>	<b>10,500,826</b>	<b>1,271,414</b>	<b>1,131,214</b>
<b>TOTAL REVENUES</b>	<b>10,115,064</b>	<b>10,500,826</b>	<b>1,271,414</b>	<b>1,131,214</b>
Out of Balance	-	-	-	-