

WV State Auditor - Local Government Services Division - Review Sheet

County:	Greenbrier	Original	Revised	Original	Revised
Fiscal Year:	2015 - 2016	General	General	Coal	Coal
Contact:	Jeanne Clemons	Fund	Fund	Fund	Fund
Phone No:	304-647-6603				
REVENUES					
295	Nonspendable Fund Balance	-	-		-
296	Restricted Fund Balance	-	-		-
297	Committed Fund Balance	-	-		-
298	Assigned Fund Balance	-	-	-	84,533
299	Unassigned Fund Balance	-	262,123		-
301-01	Property Tax Current Year	5,760,565	5,760,565		-
301-02-05	Prior Year Taxes	500,000	500,000		-
301-06	Supplemental Taxes	100,000	100,000		-
301-07	Surplus	-	-		-
301-08	Del. & Non-entered Land Fund	-	-		-
301-09	Redemption from State Auditor	8,000	8,000		-
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	330,000	330,000		-
303	Dog Taxes	-	-		-
304	Property Transfer Tax	300,000	300,000		-
305	Coal Severance Tax	N/A	N/A	125,000	125,000
306	Gas & Oil Severance Tax	22,500	22,500		-
307	Horse & Dog Racing Tax	50	50		-
308	Wine & Liquor Tax	60,000	60,000		-
309	Hotel Occupancy Tax	1,000,000	1,000,000		-
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	115,000	115,000		-
319	Miscellaneous Permits	1,200	1,200		-
322	Federal Grants	-	-		-
323	State Grants	550,000	550,000		-
324	Other Grants	20,000	20,000		-
325	Federal Payment in Lieu of Taxes	270,000	270,000		-
327	Charges for Services	-	-		-
328	Magistrate Court Clerk	-	-		-
329	Sheriff's Service of Process	23,847	23,847		-
330	Sheriff's Earnings	-	-		-
331	County Clerk's Earnings	102,000	102,000		-
332	Circuit Clerk's Earnings	25,000	25,000		-
333	Prosecuting Attorney's Earnings	400	400		-
334	Accident Reports	1,600	1,600		-
335	Motor Vehicle License Fee	5,000	5,000		-
336	Map Sales	-	-		-

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Phone No:	304-647-6603	Fund	Fund	Fund	Fund
337	Clerk Deed Fees	-	-		-
339	Parks & Recreation Fees	-	-		-
340	Rents & Concessions	35,000	35,000		-
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	110,000	110,000		-
349	Inspection Fees	-	-		-
350	IRP Fees (International Reg. Plan)	50,000	50,000		-
351	Jail Fees	45,000	45,000		-
361	Fines, Fees & Court Costs	100	100		-
362	Regional Jail Operations Partial Reim.	50,000	50,000		-
365	Interest Earned	2,000	2,000	-	-
366	Miscellaneous Revenue	10,000	10,000		-
367	Sheriff's Commission	15,000	15,000		-
368	Confiscated Property	-	-		-
369	Commissions	2,000	2,000		-
370	Gaming Income	175,000	175,000		-
371	Recycling Programs	-	-		-
372	Filing Fees	-	-		-
373	Video Lottery	75,000	75,000		-
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)	220,000	437,231	-	-
383	Parking	-	-		-
384	Sale of Fixed Assets	-	-		-
385	Gain/Loss on Sale of Fixed Assets	-	-		-
388	Transfers From Other Funds	100,000	100,000		-
390	Emergency 911 Reimbursement	1,070,893	1,070,893		-
391	Dog & Kennel Reimbursement	10,000	10,000		-
392	Concealed Weapons Reimbursements	-	-		-
393	Home Confinement Reimbursements	-	-		-
394	General School Reimbursements	60,000	60,000		-
395	Magistrate Court Reimbursements	35,000	35,000		-
396	Worthless Check Reimbursements	15,200	15,200		-
397	Payroll Reimbursements	-	-		-
398	Transfers from Rainy Day Funds	-	-		-

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Contact: Jeanne Clemons		Fund	Fund	Fund	Fund
Phone No: 304-647-6603					
399	Transfers Assessor's Valuation Fund	340,641	340,641		-
Total Revenues		11,615,996	12,095,350	125,000	209,533
General Government Expenditures					
401	County Commission	648,068	947,024	125,000	209,533
402	County Clerk	348,050	352,642	-	-
403	Circuit Clerk	407,418	407,418	-	-
404	Sheriff - Treasurer	518,391	518,391	-	-
405	Prosecuting Attorney	735,793	735,793	-	-
406	Assessor	378,640	380,314	-	-
407	Assessor's Valuation Fund	340,641	340,641	-	-
408	Statewide Computer Network	54,619	54,619	-	-
409	Sheriff's Tax Processing	-	-	-	-
410	County Surveyor	-	-	-	-
411	Fiduciary Supervisor	52,839	52,839	-	-
412	Agricultural Agent	143,595	143,595	-	-
413	Elections - County Clerk	162,141	170,086	-	-
415	Magistrate Court	15,200	15,200	-	-
416	Circuit Court	8,000	8,000	-	-
417	County Administrator	-	-	-	-
418	Purchasing Department	-	-	-	-
419	Personnel Office	-	-	-	-
420	Custodial	-	-	-	-
421	Civil Service	-	-	-	-
422	Capital Planning	-	-	-	-
423	Insurance Program (Self Insured)	-	-	-	-
424	Courthouse	493,000	493,000	-	-
425	Other Buildings	262,200	270,150	-	-
426	Printing	-	-	-	-
427	Microfilm	-	-	-	-
428	Data Processing	-	-	-	-
429	Regional Development Authority	35,480	35,480	-	-
430	Community Development	-	-	-	-
431	Economic Development	44,350	44,350	-	-
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	132,945	132,945	-	-
440	Engineering	-	-	-	-
441	Housing Authority	-	-	-	-
442	Federal Grants	-	-	-	-
443	State Grants	10,000	10,000	-	-
444	Other Grants	-	-	-	-
445	Litigation Reserve	30,000	30,000	-	-

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Phone No:	304-647-6603				
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	216,565	39,671	-	-
Total General Government Expenditures		5,037,935	5,182,158	125,000	209,533
Public Safety Expenditures					
700	Sheriff - Law Enforcement	2,417,644	2,597,085	-	-
701	Sheriff - Service of Process	30,413	31,010	-	-
702	County Jail - Reimbursable J/C	-	-	-	-
703	County Jail - Nonreimbursable J/C	121,736	121,856	-	-
704	Regional Jail	700,000	822,000	-	-
705	Home Confinement	282,620	286,020	-	-
706	Concealed Weapons	-	-	-	-
707	Investigative Services	-	-	-	-
708	Police Special Duty	-	-	-	-
709	Juvenile Detention Center	-	-	-	-
710	Civil Defense	-	-	-	-
711	Emergency Services	112,225	112,225	-	-
712	Communication Center	1,070,893	1,070,893	-	-
713	Fire Department	-	-	-	-
714	Fire Coordinator	-	-	-	-
715	Ambulance Authority	-	-	-	-
716	Dog Warden/Humane Society	267,525	267,610	-	-
717	Central Garage	-	-	-	-
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	-	-	-	-
731	Community Based Corrections Program	449,200	478,688	-	-
732	Rapid Response	-	-	-	-

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Contact: Jeanne Clemons		Fund	Fund	Fund	Fund
Phone No: 304-647-6603					
733	Mapping and Addressing	-	-	-	-
734	Local Emergency Planning Commission	-	-	-	-
735	Project Lifesaver	-	-	-	-
736	K-9	-	-	-	-
Total Public Safety Expenditures		5,452,256	5,787,387	-	-
Health & Sanitation Expenditures					
800	Local Health Department	75,000	75,000	-	-
801	Mental Health	12,600	12,600	-	-
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		87,600	87,600	-	-
Culture & Recreation Expenditures					
900	Parks & Recreation	-	-	-	-
901	Swimming Pools	-	-	-	-
902	4 - H Camp	-	-	-	-
903	Arts & Humanities	-	-	-	-
904	Museum Commission	-	-	-	-
905	Fair Associations/Festivals	-	-	-	-
906	Youth Camp	38,205	38,205	-	-
907	Summer Youth Program	-	-	-	-
908	Community Center	-	-	-	-
909	Historical Commission	-	-	-	-
910	Civic Promotion	-	-	-	-
911	Visitor's Bureau	500,000	500,000	-	-
912	Travel Council	-	-	-	-
913	Beautification	-	-	-	-
914	Rails to Trails	-	-	-	-
915	Hotel/Motel Promotion of Tourism	500,000	500,000	-	-
916	Library	-	-	-	-
917	Law Library	-	-	-	-
918	Federal Grants	-	-	-	-
919	State Grants	-	-	-	-
Total Culture & Recreation Expenditures		1,038,205	1,038,205	-	-
Social Services Expenditures					
950	Social Services	-	-	-	-

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Contact:	Jeanne Clemons	Fund	Fund	Fund	Fund
Phone No:	304-647-6603				
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: Greenbrier

Fiscal Year: 2015 - 2016

Contact: Jeanne Clemons

Phone No: 304-647-6603

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

General Government Expenditures	5,037,935	5,182,158	125,000	209,533
Public Safety Expenditures	5,452,256	5,787,387	-	-
Health & Sanitation Expenditures	87,600	87,600	-	-
Culture & Recreation Expenditures	1,038,205	1,038,205	-	-
Social Services Expenditures	-	-	-	-
Capital Projects Expenditures	-	-	-	-
GRAND TOTAL ALL EXPENDITURES	11,615,996	12,095,350	125,000	209,533
TOTAL REVENUES	11,615,996	12,095,350	125,000	209,533
Out of Balance	-	-	-	-