

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

County:	Hardy				
Fiscal Year:	2015 - 2016		Original	Revised	Original
Contact:	Tammy Carr		General	General	Coal
Phone No:	304-530-0290		Fund	Fund	Fund
REVENUES					Revised
					Coal
					Fund
295	Nonspendable Fund Balance	-	-	-	-
296	Restricted Fund Balance	165,727	583,468	-	-
297	Committed Fund Balance	-	-	-	-
298	Assigned Fund Balance	-	-	12,000	37,143
299	Unassigned Fund Balance	19,458	1,285,328	-	-
301-01	Property Tax Current Year	3,667,876	3,667,876	-	-
301-02-05	Prior Year Taxes	120,000	120,000	-	-
301-06	Supplemental Taxes	15,000	22,800	-	-
301-07	Surplus	-	-	-	-
301-08	Del. & Non-entered Land Fund	-	-	-	-
301-09	Redemption from State Auditor	-	-	-	-
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	50,000	71,400	-	-
303	Dog Taxes	-	-	-	-
304	Property Transfer Tax	50,000	101,200	-	-
305	Coal Severance Tax	N/A	N/A	40,000	30,195
306	Gas & Oil Severance Tax	1,000	24,075	-	-
307	Horse & Dog Racing Tax	-	-	-	-
308	Wine & Liquor Tax	1,000	3,260	-	-
309	Hotel Occupancy Tax	30,000	60,000	-	-
310	Waste Coal	-	-	-	-
311	Payment in-Lieu of Taxes	1,000	1,000	-	-
312	Synthetic Fuel Tax	-	-	-	-
313	Miscellaneous Energy Tax (Coal Bed Methane)	-	-	-	-
317	Licenses	-	-	-	-
318	Building Permits	-	-	-	-
319	Miscellaneous Permits	6,000	12,300	-	-
322	Federal Grants	-	212,421	-	-
323	State Grants	-	184,677	-	-
324	Other Grants	-	-	-	-
325	Federal Payment in Lieu of Taxes	50,000	50,000	-	-
327	Charges for Services	-	1,360	-	-
328	Magistrate Court Clerk	-	-	-	-
329	Sheriff's Service of Process	2,000	4,761	-	-
330	Sheriff's Earnings	-	-	-	-
331	County Clerk's Earnings	20,000	36,258	-	-
332	Circuit Clerk's Earnings	15,000	21,776	-	-
333	Prosecuting Attorney's Earnings	-	-	-	-
334	Accident Reports	500	640	-	-
335	Motor Vehicle License Fee	-	-	-	-
336	Map Sales	-	-	-	-

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

County:	Hardy	Original	Revised	Original	Revised
Fiscal Year:	2015 - 2016	General	General	Coal	Coal
Contact:	Tammy Carr	Fund	Fund	Fund	Fund
Phone No:	304-530-0290				
337	Clerk Deed Fees	500	1,183		-
339	Parks & Recreation Fees	-	-		-
340	Rents & Concessions	6,000	14,554		-
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	4,000	20,488		-
349	Inspection Fees	-	-		-
350	IRP Fees (International Reg. Plan)	10,000	31,433		-
351	Jail Fees	-	-		-
361	Fines, Fees & Court Costs	10,000	13,363		-
362	Regional Jail Operations Partial Reim.	20,000	36,670		-
365	Interest Earned	2,000	4,945	-	10
366	Miscellaneous Revenue	15,000	20,600		-
367	Sheriff's Commission	10,000	10,000		-
368	Confiscated Property	-	-		-
369	Commissions	1,000	1,100		-
370	Gaming Income	50,000	55,200		-
371	Recycling Programs	-	-		-
372	Filing Fees	-	10,650		-
373	Video Lottery	15,000	25,000		-
374	Planning Commission Revenue	1,000	2,550		-
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	-	3,547		-
381	Charges to Other Entities	-	-		-
382	Refunds/Reimbursements (External Sources)	15,000	15,000	-	-
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	120,000	126,975		-
395	Magistrate Court Reimbursements	-	-		-
396	Worthless Check Reimbursements	-	-		-
397	Payroll Reimbursements	-	-		-
398	Transfers from Rainy Day Funds	-	-		-

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

County: Hardy		Original	Revised	Original	Revised
Fiscal Year: 2015 - 2016		General	General	Coal	Coal
Contact: Tammy Carr		Fund	Fund	Fund	Fund
Phone No: 304-530-0290					
399	Transfers Assessor's Valuation Fund	-	-		-
<b>Total Revenues</b>		<b>4,494,061</b>	<b>6,857,858</b>	<b>52,000</b>	<b>67,348</b>
<b>General Government Expenditures</b>					
401	County Commission	825,832	2,004,459	600	24,500
402	County Clerk	357,885	364,457	6,820	7,000
403	Circuit Clerk	158,030	168,341	-	-
404	Sheriff - Treasurer	224,401	225,906	6,720	1,200
405	Prosecuting Attorney	268,385	285,383	1,200	1,000
406	Assessor	273,448	273,448	600	6,203
407	Assessor's Valuation Fund	-	-	-	-
408	Statewide Computer Network	28,089	28,089	-	-
409	Sheriff's Tax Processing	-	-	-	-
410	County Surveyor	-	-	-	-
411	Fiduciary Supervisor	-	-	-	-
412	Agricultural Agent	112,106	120,331	-	-
413	Elections - County Clerk	97,300	107,400	-	-
415	Magistrate Court	-	-	-	-
416	Circuit Court	4,000	4,000	-	-
417	County Administrator	45,089	45,589	-	-
418	Purchasing Department	-	-	-	-
419	Personnel Office	-	-	-	-
420	Custodial	65,083	65,833	-	-
421	Civil Service	-	-	-	-
422	Capital Planning	-	-	-	-
423	Insurance Program (Self Insured)	-	-	-	-
424	Courthouse	256,383	285,005	5,040	3,855
425	Other Buildings	5,000	9,345	-	-
426	Printing	-	-	-	-
427	Microfilm	2,500	2,500	3,000	2,570
428	Data Processing	-	-	-	-
429	Regional Development Authority	-	6,726	7,000	-
430	Community Development	-	-	-	-
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	101,640	103,035	4,680	4,680
440	Engineering	-	-	-	-
441	Housing Authority	-	-	-	-
442	Federal Grants	-	32,407	-	-
443	State Grants	-	707,390	-	-
444	Other Grants	-	-	-	-
445	Litigation Reserve	-	-	-	-

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Fiscal Year: 2015 - 2016		General	General	Coal	Coal
Contact: Tammy Carr		Fund	Fund	Fund	Fund
Phone No: 304-530-0290					
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	-	259,273	-	-
<b>Total General Government Expenditures</b>		<b>2,825,171</b>	<b>5,098,917</b>	<b>35,660</b>	<b>51,008</b>
<b>Public Safety Expenditures</b>					
700	Sheriff - Law Enforcement	701,669	712,299	-	-
701	Sheriff - Service of Process	30,288	30,288	-	-
702	County Jail - Reimbursable J/C	-	-	-	-
703	County Jail - Nonreimbursable J/C	-	-	-	-
704	Regional Jail	516,000	516,000	-	-
705	Home Confinement	-	-	-	-
706	Concealed Weapons	-	-	-	-
707	Investigative Services	-	-	-	-
708	Police Special Duty	-	-	-	-
709	Juvenile Detention Center	-	-	-	-
710	Civil Defense	-	3,030	-	-
711	Emergency Services	60,755	62,005	-	-
712	Communication Center	-	-	-	-
713	Fire Department	-	-	-	-
714	Fire Coordinator	-	-	-	-
715	Ambulance Authority	3,000	3,000	-	-
716	Dog Warden/Humane Society	-	-	-	-
717	Central Garage	-	-	-	-
718	Flood Control	-	-	8,000	8,000
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	-	-	-	-
732	Rapid Response	-	2,083	-	-

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County: Hardy		Original	Revised	Original	Revised
Fiscal Year: 2015 - 2016		General	General	Coal	Coal
Contact: Tammy Carr		Fund	Fund	Fund	Fund
Phone No: 304-530-0290					
733	Mapping and Addressing	-	-	-	-
734	Local Emergency Planning Commission	-	124	-	-
735	Project Lifesaver	-	-	-	-
736	K-9	-	-	-	-
<b>Total Public Safety Expenditures</b>		<b>1,311,712</b>	<b>1,328,829</b>	<b>8,000</b>	<b>8,000</b>
<b>Health &amp; Sanitation Expenditures</b>					
800	Local Health Department	96,650	97,950	2,640	2,640
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	-	-	-	-
<b>Total Health &amp; Sanitation Expenditures</b>		<b>96,650</b>	<b>97,950</b>	<b>2,640</b>	<b>2,640</b>
<b>Culture &amp; Recreation Expenditures</b>					
900	Parks & Recreation	152,708	158,868	700	700
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	15,000	30,000	-	-
912	Travel Council	-	-	-	-
913	Beautification	-	50,474	-	-
914	Rails to Trails	-	-	-	-
915	Hotel/Motel Promotion of Tourism	-	-	-	-
916	Library	92,820	92,820	-	-
917	Law Library	-	-	-	-
918	Federal Grants	-	-	-	-
919	State Grants	-	-	-	-
<b>Total Culture &amp; Recreation Expenditures</b>		<b>260,528</b>	<b>332,162</b>	<b>700</b>	<b>700</b>
<b>Social Services Expenditures</b>					
950	Social Services	-	-	-	-

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County: Hardy		Original	Revised	Original	Revised
Fiscal Year: 2015 - 2016		General	General	Coal	Coal
Contact: Tammy Carr		Fund	Fund	Fund	Fund
Phone No: 304-530-0290					
951	Human Resources	-	-	-	-
952	Senior Citizens	-	-	-	-
953	Public Transit	-	-	5,000	5,000
954	Federal Grants	-	-	-	-
955	State Grants	-	-	-	-
956	Homeless Shelter	-	-	-	-
957	Family Law Master	-	-	-	-
958	Community Council	-	-	-	-
959	Cemeteries	-	-	-	-
<b>Total Social Services Expenditures</b>		-	-	5,000	5,000
<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	-	-	-	-
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	-	-	-	-
<b>Total Capital Projects Expenditures</b>		-	-	-	-

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

**County:** Hardy

**Fiscal Year:** 2015 - 2016

**Contact:** Tammy Carr

**Phone No:** 304-530-0290

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

General Government Expenditures	2,825,171	5,098,917	35,660	51,008
Public Safety Expenditures	1,311,712	1,328,829	8,000	8,000
Health & Sanitation Expenditures	96,650	97,950	2,640	2,640
Culture & Recreation Expenditures	260,528	332,162	700	700
Social Services Expenditures	-	-	5,000	5,000
Capital Projects Expenditures	-	-	-	-
<b>GRAND TOTAL ALL EXPENDITURES</b>	<b>4,494,061</b>	<b>6,857,858</b>	<b>52,000</b>	<b>67,348</b>
<b>TOTAL REVENUES</b>	<b>4,494,061</b>	<b>6,857,858</b>	<b>52,000</b>	<b>67,348</b>
Out of Balance	-	-	-	-