

WV State Auditor - Local Government Services Division - Review Sheet

County:	Harrison	Original	Revised	Original	Revised
Fiscal Year:	2015 - 2016	General	General	Coal	Coal
Contact:	William A. "Willie" Parker	Fund	Fund	Fund	Fund
Phone No:	304-624-8500				
REVENUES					
295	Nonspendable Fund Balance	-	-	-	-
296	Restricted Fund Balance	-	-	-	-
297	Committed Fund Balance	-	-	-	-
298	Assigned Fund Balance	-	-	600,000	897,448
299	Unassigned Fund Balance	5,250,000	9,558,728	-	-
301-01	Property Tax Current Year	14,517,226	14,517,226	-	-
301-02-05	Prior Year Taxes	391,000	391,000	-	-
301-06	Supplemental Taxes	125,000	125,000	-	-
301-07	Surplus	-	-	-	-
301-08	Del. & Non-entered Land Fund	-	-	-	-
301-09	Redemption from State Auditor	1,000	1,000	-	-
301-10	Prior Years Fifth & Other Prior years	500	500	-	-
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	315,000	315,000	-	-
303	Dog Taxes	-	-	-	-
304	Property Transfer Tax	265,000	265,000	-	-
305	Coal Severance Tax	N/A	N/A	95,000	95,000
306	Gas & Oil Severance Tax	300,000	300,000	-	-
307	Horse & Dog Racing Tax	-	-	-	-
308	Wine & Liquor Tax	4,000	4,000	-	-
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	100	100	-	-
318	Building Permits	40,000	40,000	-	-
319	Miscellaneous Permits	50	50	-	-
322	Federal Grants	50,000	550,000	-	-
323	State Grants	150,000	150,000	-	-
324	Other Grants	-	-	-	-
325	Federal Payment in Lieu of Taxes	-	-	-	-
327	Charges for Services	500	500	-	-
328	Magistrate Court Clerk	-	-	-	-
329	Sheriff's Service of Process	35,000	35,000	-	-
330	Sheriff's Earnings	5,000	5,000	-	-
331	County Clerk's Earnings	400,000	400,000	-	-
332	Circuit Clerk's Earnings	75,000	75,000	-	-
333	Prosecuting Attorney's Earnings	2,000	2,000	-	-
334	Accident Reports	3,000	3,000	-	-
335	Motor Vehicle License Fee	10,000	10,000	-	-
336	Map Sales	-	-	-	-

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Phone No:	304-624-8500				
337	Clerk Deed Fees	-	-	-	-
339	Parks & Recreation Fees	6,000	6,000	-	-
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	225,000	225,000	-	-
349	Inspection Fees	-	-	-	-
350	IRP Fees (International Reg. Plan)	25,000	25,000	-	-
351	Jail Fees	-	-	-	-
361	Fines, Fees & Court Costs	5,000	5,000	-	-
362	Regional Jail Operations Partial Reim.	130,000	130,000	-	-
365	Interest Earned	50,000	50,000	5,000	5,000
366	Miscellaneous Revenue	30,000	30,000	-	-
367	Sheriff's Commission	12,000	12,000	-	-
368	Confiscated Property	-	-	-	-
369	Commissions	5,000	5,000	-	-
370	Gaming Income	250	250	-	-
371	Recycling Programs	-	-	-	-
372	Filing Fees	-	-	-	-
373	Video Lottery	250	250	-	-
374	Planning Commission Revenue	-	-	-	-
375	Sale of Materials	-	-	-	-
376	Royalties	5,000	5,000	-	-
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)	52,124	52,124	-	-
383	Parking	5,000	5,000	-	-
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	50,000	50,000	-	-
395	Magistrate Court Reimbursements	25,000	25,000	-	-
396	Worthless Check Reimbursements	-	-	-	-
397	Payroll Reimbursements	-	-	-	-
398	Transfers from Rainy Day Funds	-	-	-	-

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Phone No: 304-624-8500					
399	Transfers Assessor's Valuation Fund	-	-		-
Total Revenues		22,600,000	27,408,728	700,000	997,448
General Government Expenditures					
401	County Commission	5,543,275	8,053,232	300,000	597,448
402	County Clerk	824,508	893,443	-	-
403	Circuit Clerk	599,200	657,500	-	-
404	Sheriff - Treasurer	501,797	514,397	-	-
405	Prosecuting Attorney	1,574,456	1,624,416	-	-
406	Assessor	1,118,077	1,181,777	-	-
407	Assessor's Valuation Fund	-	-	-	-
408	Statewide Computer Network	123,369	150,000	-	-
409	Sheriff's Tax Processing	3,000	3,000	-	-
410	County Surveyor	-	-	-	-
411	Fiduciary Supervisor	-	-	-	-
412	Agricultural Agent	134,151	142,451	-	-
413	Elections - County Clerk	205,659	804,484	-	-
415	Magistrate Court	-	-	-	-
416	Circuit Court	11,000	11,000	-	-
417	County Administrator	-	-	-	-
418	Purchasing Department	-	-	-	-
419	Personnel Office	-	-	-	-
420	Custodial	-	-	-	-
421	Civil Service	-	-	-	-
422	Capital Planning	-	-	-	-
423	Insurance Program (Self Insured)	-	-	-	-
424	Courthouse	3,364,274	3,401,224	150,000	150,000
425	Other Buildings	-	-	-	-
426	Printing	-	-	-	-
427	Microfilm	-	-	-	-
428	Data Processing	-	-	-	-
429	Regional Development Authority	19,223	19,223	-	-
430	Community Development	-	-	-	-
431	Economic Development	-	-	100,000	100,000
432	Industrial Development	-	-	-	-
433	Geographic Information Systems (GIS)	-	-	-	-
434	Airports	-	-	150,000	150,000
435	Public Works Department	-	-	-	-
436	Rehabilitation of Property	-	-	-	-
437	Acquisition of Property	-	-	-	-
438	Building Inspection	-	-	-	-
439	Planning & Zoning	298,193	361,693	-	-
440	Engineering	-	-	-	-
441	Housing Authority	-	-	-	-
442	Federal Grants	-	500,000	-	-
443	State Grants	60,000	190,000	-	-
444	Other Grants	-	-	-	-
445	Litigation Reserve	-	-	-	-

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Phone No: 304-624-8500					
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	212,555	135,965	-	-
Total General Government Expenditures		14,592,737	18,643,805	700,000	997,448
Public Safety Expenditures					
700	Sheriff - Law Enforcement	3,389,808	3,616,448	-	-
701	Sheriff - Service of Process	266,286	271,656	-	-
702	County Jail - Reimbursable J/C	-	-	-	-
703	County Jail - Nonreimbursable J/C	179,979	189,479	-	-
704	Regional Jail	2,000,000	2,000,000	-	-
705	Home Confinement	59,227	230,127	-	-
706	Concealed Weapons	-	-	-	-
707	Investigative Services	-	-	-	-
708	Police Special Duty	-	-	-	-
709	Juvenile Detention Center	-	-	-	-
710	Civil Defense	83,972	86,172	-	-
711	Emergency Services	-	-	-	-
712	Communication Center	-	-	-	-
713	Fire Department	314,000	314,000	-	-
714	Fire Coordinator	-	-	-	-
715	Ambulance Authority	-	-	-	-
716	Dog Warden/Humane Society	-	-	-	-
717	Central Garage	685,176	687,326	-	-
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	345,883	346,783	-	-
732	Rapid Response	-	-	-	-

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Phone No: 304-624-8500					
733	Mapping and Addressing	-	-	-	-
734	Local Emergency Planning Commission	-	-	-	-
735	Project Lifesaver	-	-	-	-
736	K-9	-	-	-	-
Total Public Safety Expenditures		7,324,331	7,741,991	-	-
Health & Sanitation Expenditures					
800	Local Health Department	-	-	-	-
801	Mental Health	-	-	-	-
802	Other Health Programs	-	-	-	-
803	Hospital	-	-	-	-
804	Dental Clinic	-	-	-	-
805	Vital Statistics	2,500	2,500	-	-
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		2,500	2,500	-	-
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	-	-	-	-
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	230,432	230,432	-	-
917	Law Library	-	-	-	-
918	Federal Grants	-	-	-	-
919	State Grants	-	-	-	-
Total Culture & Recreation Expenditures		230,432	230,432	-	-
Social Services Expenditures					
950	Social Services	-	-	-	-

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Contact: William A. "Willie" Parker		Fund	Fund	Fund	Fund
Phone No: 304-624-8500					
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	150,000	150,000	-	-
987	Courthouse	300,000	640,000	-	-
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		450,000	790,000	-	-

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Fiscal Year: 2015 - 2016
Contact: William A. "Willie" Parker
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	Original General Fund	Revised General Fund	Original Coal Fund	Revised Coal Fund
SUMMARY				
General Government Expenditures	14,592,737	18,643,805	700,000	997,448
Public Safety Expenditures	7,324,331	7,741,991	-	-
Health & Sanitation Expenditures	2,500	2,500	-	-
Culture & Recreation Expenditures	230,432	230,432	-	-
Social Services Expenditures	-	-	-	-
Capital Projects Expenditures	450,000	790,000	-	-
GRAND TOTAL ALL EXPENDITURES	22,600,000	27,408,728	700,000	997,448
TOTAL REVENUES	22,600,000	27,408,728	700,000	997,448
Out of Balance	-	-	-	-