

WV State Auditor - Local Government Services Division - Review Sheet

County: Jefferson		Original	Revised	Original	Revised
Fiscal Year: 2015 - 2016		General	General	Coal	Coal
Contact: Tim Stanton		Fund	Fund	Fund	Fund
Phone No: 304-724-8425					
REVENUES					
295	Nonspendable Fund Balance	-	-	-	-
296	Restricted Fund Balance	-	-	-	-
297	Committed Fund Balance	-	-	-	-
298	Assigned Fund Balance	-	-	5,000	6,229
299	Unassigned Fund Balance	3,400,000	3,951,985	-	-
301-01	Property Tax Current Year	11,622,614	11,622,614	-	-
301-02-05	Prior Year Taxes	710,900	710,900	-	-
301-06	Supplemental Taxes	209,000	209,000	-	-
301-07	Surplus	-	-	-	-
301-08	Del. & Non-entered Land Fund	40,000	40,000	-	-
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	295,000	282,000	-	-
303	Dog Taxes	-	-	-	-
304	Property Transfer Tax	598,000	664,000	-	-
305	Coal Severance Tax	N/A	N/A	145,000	143,771
306	Gas & Oil Severance Tax	41,000	95,000	-	-
307	Horse & Dog Racing Tax	12,686	12,686	-	-
308	Wine & Liquor Tax	32,000	36,000	-	-
309	Hotel Occupancy Tax	549,500	635,000	-	-
310	Waste Coal	-	-	-	-
311	Payment in-Lieu of Taxes	-	-	-	-
312	Synthetic Fuel Tax	-	-	-	-
313	Miscellaneous Energy Tax (Coal Bed Methane)	-	-	-	-
317	Licenses	65	65	-	-
318	Building Permits	200,000	300,000	-	-
319	Miscellaneous Permits	131	131	-	-
322	Federal Grants	160,462	160,462	-	-
323	State Grants	-	-	-	-
324	Other Grants	-	-	-	-
325	Federal Payment in Lieu of Taxes	11,676	11,676	-	-
327	Charges for Services	-	-	-	-
328	Magistrate Court Clerk	-	-	-	-
329	Sheriff's Service of Process	17,600	17,600	-	-
330	Sheriff's Earnings	30,000	21,000	-	-
331	County Clerk's Earnings	192,375	202,375	-	-
332	Circuit Clerk's Earnings	65,815	61,815	-	-
333	Prosecuting Attorney's Earnings	1,278	1,278	-	-
334	Accident Reports	3,500	3,500	-	-
335	Motor Vehicle License Fee	-	-	-	-
336	Map Sales	2,700	2,700	-	-

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Phone No:	304-724-8425				
337	Clerk Deed Fees	-	-		-
339	Parks & Recreation Fees	-	-		-
340	Rents & Concessions	47,400	47,400		-
341	Landfill/Incinerator Fees	-	-		-
342	Airport Revenue	-	-		-
343	Cemetery Revenue	-	-		-
344	Ambulance Fees	675,000	800,000		-
345	Emergency Services Fees	-	-		-
346	Emergency 911 Fee	1,760,000	1,823,000		-
347	Special Patrol/Security Systems	-	-		-
348	Franchise Agreement	400,000	461,500		-
349	Inspection Fees	-	-		-
350	IRP Fees (International Reg. Plan)	8,000	15,000		-
351	Jail Fees	-	-		-
361	Fines, Fees & Court Costs	-	-		-
362	Regional Jail Operations Partial Reim.	95,000	95,000		-
365	Interest Earned	20,290	20,290	250	250
366	Miscellaneous Revenue	100	6,100		-
367	Sheriff's Commission	15,000	12,000		-
368	Confiscated Property	-	-		-
369	Commissions	-	-		-
370	Gaming Income	790,000	840,000		-
371	Recycling Programs	-	-		-
372	Filing Fees	-	-		-
373	Video Lottery	3,114,553	3,300,000		-
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	-	14,800		-
381	Charges to Other Entities	-	161,983		-
382	Refunds/Reimbursements (External Sources)	277,873	299,873	-	-
383	Parking	-	-		-
384	Sale of Fixed Assets	-	-		-
385	Gain/Loss on Sale of Fixed Assets	-	10,950		-
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	250,000	264,000		-
395	Magistrate Court Reimbursements	-	-		-
396	Worthless Check Reimbursements	-	-		-
397	Payroll Reimbursements	-	-		-
398	Transfers from Rainy Day Funds	-	-		-

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Phone No: 304-724-8425					
399	Transfers Assessor's Valuation Fund	464,698	436,740		-
Total Revenues		26,114,216	27,650,423	150,250	150,250
General Government Expenditures					
401	County Commission	1,646,785	1,803,671	135,250	135,250
402	County Clerk	758,820	753,392	-	-
403	Circuit Clerk	637,694	632,182	-	-
404	Sheriff - Treasurer	575,687	575,687	-	-
405	Prosecuting Attorney	1,782,007	1,799,740	-	-
406	Assessor	523,104	526,372	-	-
407	Assessor's Valuation Fund	464,698	436,740	-	-
408	Statewide Computer Network	63,100	63,100	-	-
409	Sheriff's Tax Processing	-	-	-	-
410	County Surveyor	-	-	-	-
411	Fiduciary Supervisor	-	-	-	-
412	Agricultural Agent	130,445	129,461	-	-
413	Elections - County Clerk	337,536	413,417	-	-
415	Magistrate Court	1,000	2,200	-	-
416	Circuit Court	-	-	-	-
417	County Administrator	-	-	-	-
418	Purchasing Department	-	-	-	-
419	Personnel Office	-	-	-	-
420	Custodial	-	-	-	-
421	Civil Service	-	-	-	-
422	Capital Planning	-	-	-	-
423	Insurance Program (Self Insured)	-	-	-	-
424	Courthouse	1,128,766	1,218,604	-	-
425	Other Buildings	634,750	609,750	-	-
426	Printing	-	-	-	-
427	Microfilm	-	-	-	-
428	Data Processing	336,483	343,993	-	-
429	Regional Development Authority	19,795	19,795	-	-
430	Community Development	-	-	-	-
431	Economic Development	437,967	429,155	-	-
432	Industrial Development	-	-	-	-
433	Geographic Information Systems (GIS)	248,143	261,474	-	-
434	Airports	-	-	-	-
435	Public Works Department	-	-	-	-
436	Rehabilitation of Property	-	-	-	-
437	Acquisition of Property	-	-	-	-
438	Building Inspection	-	-	-	-
439	Planning & Zoning	396,101	315,787	-	-
440	Engineering	751,805	785,404	-	-
441	Housing Authority	-	-	-	-
442	Federal Grants	-	-	-	-
443	State Grants	-	-	-	-
444	Other Grants	-	-	-	-
445	Litigation Reserve	-	-	-	-

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446	Parking	-	-	-	-
447	Finance Department	-	-	-	-
448	Courthouse Annex	-	-	-	-
449	Worthless Check	-	-	-	-
450	Farm Preservation Program	-	-	-	-
451	Zoning Board	72,704	149,360	-	-
452	Teen Court	-	-	-	-
460	County Clerk Operations	-	-	-	-
696	Transfer to Financial Stabilization Fund	1,554,773	2,571,005	-	-
697	Contributions to Comms/Authorities	-	-	-	-
698	Transfers/Reimbursements	-	-	-	-
699	Contingencies - Not to Exceed 10% of Budget	2,200,000	2,058,354	-	-
Total General Government Expenditures		14,702,163	15,898,643	135,250	135,250
Public Safety Expenditures					
700	Sheriff - Law Enforcement	3,521,034	3,653,984	-	-
701	Sheriff - Service of Process	18,000	18,000	-	-
702	County Jail - Reimbursable J/C	-	-	-	-
703	County Jail - Nonreimbursable J/C	-	-	-	-
704	Regional Jail	1,350,000	1,350,000	-	-
705	Home Confinement	-	-	-	-
706	Concealed Weapons	-	-	-	-
707	Investigative Services	-	-	-	-
708	Police Special Duty	-	-	-	-
709	Juvenile Detention Center	-	-	-	-
710	Civil Defense	-	-	-	-
711	Emergency Services	266,458	274,197	-	-
712	Communication Center	2,013,285	1,991,164	-	-
713	Fire Department	420,000	420,000	-	-
714	Fire Coordinator	-	-	-	-
715	Ambulance Authority	2,122,562	2,253,312	-	-
716	Dog Warden/Humane Society	325,809	329,409	-	-
717	Central Garage	307,470	308,779	-	-
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	-	-	-	-
732	Rapid Response	-	-	-	-

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733	Mapping and Addressing	-	-	-	-
734	Local Emergency Planning Commission	-	-	-	-
735	Project Lifesaver	-	-	-	-
736	K-9	-	-	-	-
Total Public Safety Expenditures		10,344,618	10,598,845	-	-
Health & Sanitation Expenditures					
800	Local Health Department	-	-	-	-
801	Mental Health	-	-	15,000	15,000
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		-	-	15,000	15,000
Culture & Recreation Expenditures					
900	Parks & Recreation	505,160	543,668	-	-
901	Swimming Pools	-	-	-	-
902	4 - H Camp	-	-	-	-
903	Arts & Humanities	10,990	12,700	-	-
904	Museum Commission	-	-	-	-
905	Fair Associations/Festivals	-	-	-	-
906	Youth Camp	-	-	-	-
907	Summer Youth Program	-	-	-	-
908	Community Center	-	-	-	-
909	Historical Commission	15,900	18,432	-	-
910	Civic Promotion	-	-	-	-
911	Visitor's Bureau	275,110	317,860	-	-
912	Travel Council	-	-	-	-
913	Beautification	-	-	-	-
914	Rails to Trails	-	-	-	-
915	Hotel/Motel Promotion of Tourism	-	-	-	-
916	Library	250,000	250,000	-	-
917	Law Library	-	-	-	-
918	Federal Grants	-	-	-	-
919	State Grants	-	-	-	-
Total Culture & Recreation Expenditures		1,057,160	1,142,660	-	-
Social Services Expenditures					
950	Social Services	-	-	-	-

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Phone No: 304-724-8425					
951	Human Resources	-	-	-	-
952	Senior Citizens	-	-	-	-
953	Public Transit	10,275	10,275	-	-
954	Federal Grants	-	-	-	-
955	State Grants	-	-	-	-
956	Homeless Shelter	-	-	-	-
957	Family Law Master	-	-	-	-
958	Community Council	-	-	-	-
959	Cemeteries	-	-	-	-
Total Social Services Expenditures		10,275	10,275	-	-
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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	Original General Fund	Revised General Fund	Original Coal Fund	Revised Coal Fund
SUMMARY				
General Government Expenditures	14,702,163	15,898,643	135,250	135,250
Public Safety Expenditures	10,344,618	10,598,845	-	-
Health & Sanitation Expenditures	-	-	15,000	15,000
Culture & Recreation Expenditures	1,057,160	1,142,660	-	-
Social Services Expenditures	10,275	10,275	-	-
Capital Projects Expenditures	-	-	-	-
GRAND TOTAL ALL EXPENDITURES	26,114,216	27,650,423	150,250	150,250
TOTAL REVENUES	26,114,216	27,650,423	150,250	150,250
Out of Balance	-	-	-	-