

WV State Auditor - Local Government Services Division - Review Sheet

County:	Lincoln				
Fiscal Year:	2015 - 2016		Original	Revised	Original
Contact:	Mary Napier		General	General	Coal
Phone No:	304-824-7999 ext. 221		Fund	Fund	Fund
REVENUES					Revised
					Coal
					Fund
295	Nonspendable Fund Balance	-	-	-	-
296	Restricted Fund Balance	-	-	-	-
297	Committed Fund Balance	-	-	-	-
298	Assigned Fund Balance	-	-	378,997	594,150
299	Unassigned Fund Balance	825,420	938,933	-	-
301-01	Property Tax Current Year	2,211,001	2,211,001	-	-
301-02-05	Prior Year Taxes	25,000	25,000	-	-
301-06	Supplemental Taxes	22,000	22,000	-	-
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	16,000	16,000	-	-
303	Dog Taxes	-	-	-	-
304	Property Transfer Tax	22,000	22,000	-	-
305	Coal Severance Tax	N/A	N/A	500,000	500,000
306	Gas & Oil Severance Tax	160,000	160,000	-	-
307	Horse & Dog Racing Tax	-	-	-	-
308	Wine & Liquor Tax	100	100	-	-
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	-	-	-	-
318	Building Permits	5,000	5,000	-	-
319	Miscellaneous Permits	-	-	-	-
322	Federal Grants	25,000	25,000	-	-
323	State Grants	-	11,180	-	-
324	Other Grants	-	-	-	-
325	Federal Payment in Lieu of Taxes	-	-	-	-
327	Charges for Services	-	-	-	-
328	Magistrate Court Clerk	-	-	-	-
329	Sheriff's Service of Process	5,000	5,000	-	-
330	Sheriff's Earnings	-	-	-	-
331	County Clerk's Earnings	25,000	25,000	-	-
332	Circuit Clerk's Earnings	15,000	15,000	-	-
333	Prosecuting Attorney's Earnings	-	-	-	-
334	Accident Reports	-	-	-	-
335	Motor Vehicle License Fee	6,500	6,500	-	-
336	Map Sales	-	-	-	-

WV State Auditor - Local Government Services Division - Review Sheet

County:	Lincoln	Original	Revised	Original	Revised
Fiscal Year:	2015 - 2016	General	General	Coal	Coal
Contact:	Mary Napier	Fund	Fund	Fund	Fund
Phone No:	304-824-7999 ext. 221				
337	Clerk Deed Fees	-	-		-
339	Parks & Recreation Fees	-	-		-
340	Rents & Concessions	-	9,166		10,549
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	42,000	92,000		-
349	Inspection Fees	-	-		-
350	IRP Fees (International Reg. Plan)	5,000	5,000		-
351	Jail Fees	-	-		-
361	Fines, Fees & Court Costs	-	-		-
362	Regional Jail Operations Partial Reim.	50,000	50,000		-
365	Interest Earned	2,000	2,000	-	-
366	Miscellaneous Revenue	5,000	6,500		-
367	Sheriff's Commission	-	15,000		-
368	Confiscated Property	-	-		-
369	Commissions	-	-		-
370	Gaming Income	25,000	25,000		-
371	Recycling Programs	-	-		-
372	Filing Fees	-	-		-
373	Video Lottery	10,000	10,000		-
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)	-	22,848	-	11,868
383	Parking	-	-		-
384	Sale of Fixed Assets	-	-		-
385	Gain/Loss on Sale of Fixed Assets	-	-		-
388	Transfers From Other Funds	-	30,000		-
390	Emergency 911 Reimbursement	-	-		-
391	Dog & Kennel Reimbursement	-	-		-
392	Concealed Weapons Reimbursements	-	-		-
393	Home Confinement Reimbursements	55,000	55,000		-
394	General School Reimbursements	17,000	17,000		-
395	Magistrate Court Reimbursements	5,000	5,000		-
396	Worthless Check Reimbursements	-	-		-
397	Payroll Reimbursements	-	-		-
398	Transfers from Rainy Day Funds	-	-		-

WV State Auditor - Local Government Services Division - Review Sheet

County: Lincoln		Original	Revised	Original	Revised
Fiscal Year: 2015 - 2016		General	General	Coal	Coal
Contact: Mary Napier		Fund	Fund	Fund	Fund
Phone No: 304-824-7999 ext. 221					
399	Transfers Assessor's Valuation Fund	-	-		-
Total Revenues		3,579,021	3,832,228	878,997	1,116,567
General Government Expenditures					
401	County Commission	1,094,864	1,140,908	120,000	309,581
402	County Clerk	220,154	231,349	-	-
403	Circuit Clerk	199,759	203,443	-	-
404	Sheriff - Treasurer	207,677	222,123	-	-
405	Prosecuting Attorney	296,727	298,713	-	-
406	Assessor	326,765	332,615	-	-
407	Assessor's Valuation Fund	-	-	-	-
408	Statewide Computer Network	45,000	45,000	-	-
409	Sheriff's Tax Processing	-	-	-	-
410	County Surveyor	-	-	-	-
411	Fiduciary Supervisor	-	-	-	-
412	Agricultural Agent	-	-	-	-
413	Elections - County Clerk	140,419	146,544	-	-
415	Magistrate Court	-	-	-	-
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	201,963	202,502	-	-
425	Other Buildings	162,000	162,000	-	-
426	Printing	-	-	-	-
427	Microfilm	-	-	-	-
428	Data Processing	55,558	55,558	-	-
429	Regional Development Authority	3,600	3,600	-	-
430	Community Development	-	-	-	-
431	Economic Development	-	-	47,360	47,360
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	-	-	-	-
440	Engineering	-	-	-	-
441	Housing Authority	-	-	-	-
442	Federal Grants	-	-	-	-
443	State Grants	-	-	-	-
444	Other Grants	-	-	-	-
445	Litigation Reserve	-	-	-	-

WV State Auditor - Local Government Services Division - Review Sheet

County: Lincoln		Original	Revised	Original	Revised
Fiscal Year: 2015 - 2016		General	General	Coal	Coal
Contact: Mary Napier		Fund	Fund	Fund	Fund
Phone No: 304-824-7999 ext. 221					
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	-	-	-	-
Total General Government Expenditures		2,954,486	3,044,355	167,360	356,941
Public Safety Expenditures					
700	Sheriff - Law Enforcement	372,580	345,819	-	-
701	Sheriff - Service of Process	23,480	50,262	-	-
702	County Jail - Reimbursable J/C	-	-	-	-
703	County Jail - Nonreimbursable J/C	-	-	-	-
704	Regional Jail	-	-	660,000	660,000
705	Home Confinement	55,000	71,077	-	-
706	Concealed Weapons	-	-	-	-
707	Investigative Services	-	-	-	-
708	Police Special Duty	-	-	-	-
709	Juvenile Detention Center	-	-	-	-
710	Civil Defense	-	-	-	-
711	Emergency Services	-	-	-	-
712	Communication Center	25,000	28,276	-	-
713	Fire Department	-	64,873	-	-
714	Fire Coordinator	-	-	-	-
715	Ambulance Authority	-	3,915	-	-
716	Dog Warden/Humane Society	-	-	-	-
717	Central Garage	-	-	-	-
718	Flood Control	-	-	-	-
719	Watershed Project	-	-	-	-
720	Dams & Dredging	6,000	6,000	-	-
721	Local Law Enforcement Block Grant	-	-	-	-
722	Public Safety Grant	-	-	-	11,869
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	28,892	29,431	-	-
731	Community Based Corrections Program	-	-	-	-
732	Rapid Response	-	-	-	-

WV State Auditor - Local Government Services Division - Review Sheet

County: Lincoln		Original	Revised	Original	Revised
Fiscal Year: 2015 - 2016		General	General	Coal	Coal
Contact: Mary Napier		Fund	Fund	Fund	Fund
Phone No: 304-824-7999 ext. 221					
733	Mapping and Addressing	-	-	-	-
734	Local Emergency Planning Commission	-	-	-	-
735	Project Lifesaver	-	-	-	-
736	K-9	-	-	-	-
Total Public Safety Expenditures		510,952	599,653	660,000	671,869
Health & Sanitation Expenditures					
800	Local Health Department	3,000	3,000	-	-
801	Mental Health	8,150	8,150	-	-
802	Other Health Programs	-	-	-	-
803	Hospital	-	-	-	-
804	Dental Clinic	-	-	-	-
805	Vital Statistics	300	300	-	-
806	Sewer	-	-	-	-
807	Storm Sewer	-	-	-	-
808	Solid Waste Authority	-	-	-	17,466
809	Water	-	-	-	4,645
810	Garbage Department	-	-	-	-
811	Landfill/Incinerator	-	-	-	-
812	Recycling Center	-	-	-	-
813	Litter Control	34,348	48,985	-	-
814	Federal Grants - H&S	-	-	-	-
815	State Grants - H&S	-	-	-	-
Total Health & Sanitation Expenditures		45,798	60,435	-	22,111
Culture & Recreation Expenditures					
900	Parks & Recreation	-	50,000	-	-
901	Swimming Pools	-	-	-	-
902	4 - H Camp	-	-	46,637	58,146
903	Arts & Humanities	-	-	-	-
904	Museum Commission	-	-	-	-
905	Fair Associations/Festivals	-	-	-	-
906	Youth Camp	-	-	5,000	5,000
907	Summer Youth Program	-	-	-	-
908	Community Center	-	10,000	-	-
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	67,785	67,785	-	-
917	Law Library	-	-	-	-
918	Federal Grants	-	-	-	-
919	State Grants	-	-	-	-
Total Culture & Recreation Expenditures		67,785	127,785	51,637	63,146
Social Services Expenditures					
950	Social Services	-	-	-	-

WV State Auditor - Local Government Services Division - Review Sheet

County:	Lincoln	Original	Revised	Original	Revised
Fiscal Year:	2015 - 2016	General	General	Coal	Coal
Contact:	Mary Napier	Fund	Fund	Fund	Fund
Phone No:	304-824-7999 ext. 221	Fund	Fund	Fund	Fund
951	Human Resources	-	-	-	-
952	Senior Citizens	-	-	-	-
953	Public Transit	-	-	-	2,500
954	Federal Grants	-	-	-	-
955	State Grants	-	-	-	-
956	Homeless Shelter	-	-	-	-
957	Family Law Master	-	-	-	-
958	Community Council	-	-	-	-
959	Cemeteries	-	-	-	-
Total Social Services Expenditures		-	-	-	2,500
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		-	-	-	-

WV State Auditor - Local Government Services Division - Review Sheet

County: Lincoln
Fiscal Year: 2015 - 2016
Contact: Mary Napier
Phone No: 304-824-7999 ext. 221

	Original General Fund	Revised General Fund	Original Coal Fund	Revised Coal Fund
SUMMARY				
General Government Expenditures	2,954,486	3,044,355	167,360	356,941
Public Safety Expenditures	510,952	599,653	660,000	671,869
Health & Sanitation Expenditures	45,798	60,435	-	22,111
Culture & Recreation Expenditures	67,785	127,785	51,637	63,146
Social Services Expenditures	-	-	-	2,500
Capital Projects Expenditures	-	-	-	-
GRAND TOTAL ALL EXPENDITURES	3,579,021	3,832,228	878,997	1,116,567
TOTAL REVENUES	3,579,021	3,832,228	878,997	1,116,567
Out of Balance	-	-	-	-