

WV State Auditor - Local Government Services Division - Review Sheet

County: MASON		Original	Revised	Original	Revised
Fiscal Year: 2015 - 2016		General	General	Coal	Coal
Contact: John D. Gerlach		Fund	Fund	Fund	Fund
Phone No: -					
REVENUES					
295	Nonspendable Fund Balance	-	-	-	-
296	Restricted Fund Balance	-	-	-	-
297	Committed Fund Balance	-	-	-	-
298	Assigned Fund Balance	-	-	11,000	(3,784)
299	Unassigned Fund Balance	225,000	381,993	-	-
301-01	Property Tax Current Year	4,321,306	4,321,306	-	-
301-02-05	Prior Year Taxes	250,000	260,000	-	-
301-06	Supplemental Taxes	160,000	200,000	-	-
301-07	Surplus	-	-	-	-
301-08	Del. & Non-entered Land Fund	-	-	-	-
301-09	Redemption from State Auditor	200	200	-	-
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	150,000	150,000	-	-
303	Dog Taxes	800	800	-	-
304	Property Transfer Tax	60,000	70,000	-	-
305	Coal Severance Tax	N/A	N/A	100,000	100,000
306	Gas & Oil Severance Tax	85,000	85,000	-	-
307	Horse & Dog Racing Tax	-	-	-	-
308	Wine & Liquor Tax	500	500	-	-
309	Hotel Occupancy Tax	-	-	-	-
310	Waste Coal	-	-	-	-
311	Payment in-Lieu of Taxes	1,500	1,500	-	-
312	Synthetic Fuel Tax	-	-	-	-
313	Miscellaneous Energy Tax (Coal Bed Methane)	-	8,000	-	-
317	Licenses	-	-	-	-
318	Building Permits	-	-	-	-
319	Miscellaneous Permits	-	-	-	-
322	Federal Grants	40,000	490,000	-	-
323	State Grants	200,000	371,850	-	-
324	Other Grants	200,000	200,000	-	-
325	Federal Payment in Lieu of Taxes	-	-	-	-
327	Charges for Services	-	-	-	-
328	Magistrate Court Clerk	6,000	6,000	-	-
329	Sheriff's Service of Process	3,000	3,000	-	-
330	Sheriff's Earnings	250	20,250	-	-
331	County Clerk's Earnings	80,000	80,000	-	-
332	Circuit Clerk's Earnings	30,000	30,000	-	-
333	Prosecuting Attorney's Earnings	500	500	-	-
334	Accident Reports	1,500	1,500	-	-
335	Motor Vehicle License Fee	3,000	3,000	-	-
336	Map Sales	-	-	-	-

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Contact:	John D. Gerlach		General	General	Coal	Coal
Phone No:	-		Fund	Fund	Fund	Fund
337	Clerk Deed Fees		-	-		-
339	Parks & Recreation Fees		-	-		-
340	Rents & Concessions	40,000	70,000			-
341	Landfill/Incinerator Fees		-	-		-
342	Airport Revenue		-	-		-
343	Cemetery Revenue		-	-		-
344	Ambulance Fees		-	-		-
345	Emergency Services Fees		-	-		-
346	Emergency 911 Fee	729,950	789,950			-
347	Special Patrol/Security Systems		-	-		-
348	Franchise Agreement	70,000	70,000			-
349	Inspection Fees		-	-		-
350	IRP Fees (International Reg. Plan)	15,000	15,000			-
351	Jail Fees		-	-		-
361	Fines, Fees & Court Costs		-	-		-
362	Regional Jail Operations Partial Reim.	40,000	46,000			-
365	Interest Earned		-	-	-	-
366	Miscellaneous Revenue	2,500	12,500			-
367	Sheriff's Commission	15,000	15,000			-
368	Confiscated Property		-	-		-
369	Commissions		-	-		-
370	Gaming Income	65,000	65,000			-
371	Recycling Programs		-	-		-
372	Filing Fees		-	-		-
373	Video Lottery	130,000	130,000			-
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)	85,000	85,000		-	-
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	10,000	10,000			-
392	Concealed Weapons Reimbursements		-	-		-
393	Home Confinement Reimbursements		-	-		-
394	General School Reimbursements		-	-		-
395	Magistrate Court Reimbursements		-	-		-
396	Worthless Check Reimbursements		-	-		-
397	Payroll Reimbursements		-	-		-
398	Transfers from Rainy Day Funds	200,000	185,000			-

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Contact: John D. Gerlach		Fund	Fund	Fund	Fund
Phone No: -					
399	Transfers Assessor's Valuation Fund	-	-		-
Total Revenues		7,221,006	8,178,849	111,000	96,216
General Government Expenditures					
401	County Commission	633,840	686,476	-	-
402	County Clerk	462,496	468,911	-	-
403	Circuit Clerk	384,789	391,204	-	-
404	Sheriff - Treasurer	301,386	306,653	-	-
405	Prosecuting Attorney	432,256	432,256	-	-
406	Assessor	385,380	390,647	-	-
407	Assessor's Valuation Fund	-	-	-	-
408	Statewide Computer Network	38,067	38,067	-	-
409	Sheriff's Tax Processing	-	-	-	-
410	County Surveyor	-	-	-	-
411	Fiduciary Supervisor	-	-	-	-
412	Agricultural Agent	60,089	60,089	-	-
413	Elections - County Clerk	149,950	149,950	-	-
415	Magistrate Court	4,700	4,700	-	-
416	Circuit Court	2,000	2,000	-	-
417	County Administrator	-	-	-	-
418	Purchasing Department	-	-	-	-
419	Personnel Office	-	-	-	-
420	Custodial	-	-	-	-
421	Civil Service	-	-	-	-
422	Capital Planning	-	-	-	-
423	Insurance Program (Self Insured)	-	-	-	-
424	Courthouse	574,273	726,266	-	-
425	Other Buildings	37,015	47,015	-	-
426	Printing	-	-	-	-
427	Microfilm	-	-	-	-
428	Data Processing	75,000	75,000	-	-
429	Regional Development Authority	4,024	4,874	-	-
430	Community Development	-	-	-	-
431	Economic Development	5,000	15,000	-	-
432	Industrial Development	-	-	-	-
433	Geographic Information Systems (GIS)	-	-	-	-
434	Airports	35,600	490,600	-	-
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	-	-	-	-

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Contact: John D. Gerlach		Fund	Fund	Fund	Fund
Phone No: -					
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		3,585,865	4,289,708	-	-
Public Safety Expenditures					
700	Sheriff - Law Enforcement	1,404,366	1,513,996	-	-
701	Sheriff - Service of Process	110,950	101,320	-	-
702	County Jail - Reimbursable J/C	-	-	-	-
703	County Jail - Nonreimbursable J/C	-	-	-	-
704	Regional Jail	500,000	500,000	100,000	85,216
705	Home Confinement	282,225	292,225	-	-
706	Concealed Weapons	-	-	-	-
707	Investigative Services	-	-	-	-
708	Police Special Duty	-	-	-	-
709	Juvenile Detention Center	-	-	-	-
710	Civil Defense	-	-	-	-
711	Emergency Services	50,000	5,000	-	-
712	Communication Center	729,950	834,950	-	-
713	Fire Department	80,500	80,500	-	-
714	Fire Coordinator	-	-	-	-
715	Ambulance Authority	60,000	60,000	-	-
716	Dog Warden/Humane Society	127,500	150,500	-	-
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	210,000	260,000	-	-
732	Rapid Response	-	-	-	-

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Contact: John D. Gerlach		Fund	Fund	Fund	Fund
Phone No: -					
733	Mapping and Addressing	-	-	-	-
734	Local Emergency Planning Commission	-	-	-	-
735	Project Lifesaver	-	-	-	-
736	K-9	-	-	-	-
Total Public Safety Expenditures		3,555,491	3,798,491	100,000	85,216
Health & Sanitation Expenditures					
800	Local Health Department	12,500	12,500	-	-
801	Mental Health	20,000	20,000	-	-
802	Other Health Programs	-	-	-	-
803	Hospital	-	-	-	-
804	Dental Clinic	-	-	-	-
805	Vital Statistics	1,000	1,000	-	-
806	Sewer	-	-	-	-
807	Storm Sewer	-	-	-	-
808	Solid Waste Authority	-	-	5,000	5,000
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		33,500	33,500	5,000	5,000
Culture & Recreation Expenditures					
900	Parks & Recreation	7,400	14,900	-	-
901	Swimming Pools	-	-	-	-
902	4 - H Camp	9,000	9,000	-	-
903	Arts & Humanities	-	-	-	-
904	Museum Commission	-	-	-	-
905	Fair Associations/Festivals	4,250	4,250	3,000	3,000
906	Youth Camp	-	-	-	-
907	Summer Youth Program	-	-	-	-
908	Community Center	-	-	-	-
909	Historical Commission	-	-	-	-
910	Civic Promotion	-	-	-	-
911	Visitor's Bureau	-	-	3,000	3,000
912	Travel Council	-	3,500	-	-
913	Beautification	-	-	-	-
914	Rails to Trails	-	-	-	-
915	Hotel/Motel Promotion of Tourism	-	-	-	-
916	Library	25,500	25,500	-	-
917	Law Library	-	-	-	-
918	Federal Grants	-	-	-	-
919	State Grants	-	-	-	-
Total Culture & Recreation Expenditures		46,150	57,150	6,000	6,000
Social Services Expenditures					
950	Social Services	-	-	-	-

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Fiscal Year: 2015 - 2016		General	General	Coal	Coal
Contact: John D. Gerlach		Fund	Fund	Fund	Fund
Phone No: -					
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		-	-	-	-

WV State Auditor - Local Government Services Division - Review Sheet

County: MASON

Fiscal Year: 2015 - 2016

Contact: John D. Gerlach

Phone No: -

SUMMARY

	Original General Fund	Revised General Fund	Original Coal Fund	Revised Coal Fund
General Government Expenditures	3,585,865	4,289,708	-	-
Public Safety Expenditures	3,555,491	3,798,491	100,000	85,216
Health & Sanitation Expenditures	33,500	33,500	5,000	5,000
Culture & Recreation Expenditures	46,150	57,150	6,000	6,000
Social Services Expenditures	-	-	-	-
Capital Projects Expenditures	-	-	-	-
GRAND TOTAL ALL EXPENDITURES	7,221,006	8,178,849	111,000	96,216
TOTAL REVENUES	7,221,006	8,178,849	111,000	96,216
Out of Balance	-	-	-	-