

WV State Auditor - Local Government Services Division - Review Sheet

County:	MCDOWELL					
Fiscal Year:	2015 - 2016		Original	Revised	Original	Revised
Contact:	Donald Hicks		General	General	Coal	Coal
Phone No:	304 436 - 8544		Fund	Fund	Fund	Fund
REVENUES						
295	Nonspendable Fund Balance		-	-		-
296	Restricted Fund Balance		-	-		-
297	Committed Fund Balance		-	-		-
298	Assigned Fund Balance		-	-	250,000	250,000
299	Unassigned Fund Balance		39,191	496,616		-
301-01	Property Tax Current Year		3,659,095	3,659,095		-
301-02-05	Prior Year Taxes		100,000	854,007		-
301-06	Supplemental Taxes		40,000	40,000		-
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		100,000	100,000		-
303	Dog Taxes		-	-		-
304	Property Transfer Tax		15,000	15,000		-
305	Coal Severance Tax		N/A	N/A	745,000	745,000
306	Gas & Oil Severance Tax		200,000	200,000		-
307	Horse & Dog Racing Tax		-	-		-
308	Wine & Liquor Tax		750	750		-
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		-	-		-
319	Miscellaneous Permits		-	-		-
322	Federal Grants		-	200,000		-
323	State Grants		-	251,392		-
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		1,500	1,500		-
331	County Clerk's Earnings		40,000	40,000		-
332	Circuit Clerk's Earnings		20,000	20,000		-
333	Prosecuting Attorney's Earnings		-	-		-
334	Accident Reports		1,500	1,500		-
335	Motor Vehicle License Fee		-	-		-
336	Map Sales		-	-		-

WV State Auditor - Local Government Services Division - Review Sheet

County:	MCDOWELL					
Fiscal Year:	2015 - 2016		Original	Revised	Original	Revised
Contact:	Donald Hicks		General	General	Coal	Coal
Phone No:	304 436 - 8544		Fund	Fund	Fund	Fund
337	Clerk Deed Fees		-	-		-
339	Parks & Recreation Fees		-	-		-
340	Rents & Concessions		2,500	2,500		-
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		-	-		-
349	Inspection Fees		-	-		-
350	IRP Fees (International Reg. Plan)		15,000	15,000		-
351	Jail Fees		-	-		-
361	Fines, Fees & Court Costs		8,000	8,000		-
362	Regional Jail Operations Partial Reim.		80,000	80,000		-
365	Interest Earned		3,500	3,500	-	-
366	Miscellaneous Revenue		25,000	25,000		-
367	Sheriff's Commission		15,000	15,000		-
368	Confiscated Property		-	-		-
369	Commissions		-	-		-
370	Gaming Income		60,000	60,000		-
371	Recycling Programs		-	-		-
372	Filing Fees		-	-		-
373	Video Lottery		20,000	20,000		-
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)		-	178,000	-	-
383	Parking		-	-		-
384	Sale of Fixed Assets		-	-		-
385	Gain/Loss on Sale of Fixed Assets		-	-		-
388	Transfers From Other Funds		200,000	-		-
390	Emergency 911 Reimbursement		-	-		-
391	Dog & Kennel Reimbursement		-	-		-
392	Concealed Weapons Reimbursements		-	-		-
393	Home Confinement Reimbursements		76,400	76,400		-
394	General School Reimbursements		100,000	100,000		-
395	Magistrate Court Reimbursements		15,000	15,000		-
396	Worthless Check Reimbursements		-	-		-
397	Payroll Reimbursements		161,396	161,396		-
398	Transfers from Rainy Day Funds		-	-		-

WV State Auditor - Local Government Services Division - Review Sheet

County: MCDOWELL		Original	Revised	Original	Revised
Fiscal Year: 2015 - 2016		General	General	Coal	Coal
Contact: Donald Hicks		Fund	Fund	Fund	Fund
Phone No: 304 436 - 8544					
399	Transfers Assessor's Valuation Fund	197,268	197,268		-
Total Revenues		5,201,100	6,841,924	995,000	995,000
General Government Expenditures					
401	County Commission	571,836	989,816	255,000	138,000
402	County Clerk	296,530	374,530	-	-
403	Circuit Clerk	368,570	368,570	-	-
404	Sheriff - Treasurer	263,599	270,898	-	-
405	Prosecuting Attorney	527,423	597,868	-	-
406	Assessor	291,122	291,672	-	-
407	Assessor's Valuation Fund	197,268	197,268	-	-
408	Statewide Computer Network	54,125	54,125	-	-
409	Sheriff's Tax Processing	-	-	-	-
410	County Surveyor	-	-	-	-
411	Fiduciary Supervisor	-	-	-	-
412	Agricultural Agent	-	25,000	-	-
413	Elections - County Clerk	217,975	217,975	-	-
415	Magistrate Court	-	-	-	-
416	Circuit Court	-	-	-	-
417	County Administrator	-	-	-	-
418	Purchasing Department	-	-	-	-
419	Personnel Office	-	-	-	-
420	Custodial	-	-	-	-
421	Civil Service	-	-	475	475
422	Capital Planning	-	-	-	-
423	Insurance Program (Self Insured)	-	-	-	-
424	Courthouse	257,840	257,840	283,700	283,700
425	Other Buildings	-	-	214,000	276,000
426	Printing	-	-	-	-
427	Microfilm	-	-	-	-
428	Data Processing	-	-	17,000	47,000
429	Regional Development Authority	16,663	16,663	-	-
430	Community Development	-	-	-	-
431	Economic Development	-	100,000	-	-
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	-	193,165	-	-
443	State Grants	-	80,000	-	-
444	Other Grants	-	-	-	-
445	Litigation Reserve	-	-	-	-

WV State Auditor - Local Government Services Division - Review Sheet

County: MCDOWELL		Original	Revised	Original	Revised
Fiscal Year: 2015 - 2016		General	General	Coal	Coal
Contact: Donald Hicks		Fund	Fund	Fund	Fund
Phone No: 304 436 - 8544					
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		3,062,951	4,035,390	770,175	745,175
Public Safety Expenditures					
700	Sheriff - Law Enforcement	720,648	799,148	-	25,000
701	Sheriff - Service of Process	79,207	91,365	-	-
702	County Jail - Reimbursable J/C	-	-	-	-
703	County Jail - Nonreimbursable J/C	261,133	322,809	-	-
704	Regional Jail	545,855	995,855	208,825	208,825
705	Home Confinement	76,400	76,400	-	-
706	Concealed Weapons	-	-	-	-
707	Investigative Services	-	-	-	-
708	Police Special Duty	-	-	-	-
709	Juvenile Detention Center	-	-	-	-
710	Civil Defense	-	-	-	-
711	Emergency Services	-	-	-	-
712	Communication Center	-	-	-	-
713	Fire Department	-	-	-	-
714	Fire Coordinator	-	-	-	-
715	Ambulance Authority	-	-	-	-
716	Dog Warden/Humane Society	-	-	6,000	6,000
717	Central Garage	254,093	204,093	-	-
718	Flood Control	45,395	45,395	-	-
719	Watershed Project	-	-	-	-
720	Dams & Dredging	-	-	-	-
721	Local Law Enforcement Block Grant	-	-	-	-
722	Public Safety Grant	96,622	110,281	-	-
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	41,696	144,088	-	-
732	Rapid Response	-	-	-	-

WV State Auditor - Local Government Services Division - Review Sheet

County: MCDOWELL		Original	Revised	Original	Revised
Fiscal Year: 2015 - 2016		General	General	Coal	Coal
Contact: Donald Hicks		Fund	Fund	Fund	Fund
Phone No: 304 436 - 8544					
733	Mapping and Addressing	-	-	-	-
734	Local Emergency Planning Commission	-	-	-	-
735	Project Lifesaver	-	-	-	-
736	K-9	-	-	-	-
Total Public Safety Expenditures		2,121,049	2,789,434	214,825	239,825
Health & Sanitation Expenditures					
800	Local Health Department	-	-	-	-
801	Mental Health	-	-	10,000	10,000
802	Other Health Programs	-	-	-	-
803	Hospital	-	-	-	-
804	Dental Clinic	-	-	-	-
805	Vital Statistics	-	-	-	-
806	Sewer	-	-	-	-
807	Storm Sewer	-	-	-	-
808	Solid Waste Authority	17,100	17,100	-	-
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		17,100	17,100	10,000	10,000
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	-	-	-	-
917	Law Library	-	-	-	-
918	Federal Grants	-	-	-	-
919	State Grants	-	-	-	-
Total Culture & Recreation Expenditures		-	-	-	-
Social Services Expenditures					
950	Social Services	-	-	-	-

WV State Auditor - Local Government Services Division - Review Sheet

County: MCDOWELL		Original	Revised	Original	Revised
Fiscal Year: 2015 - 2016		General	General	Coal	Coal
Contact: Donald Hicks		Fund	Fund	Fund	Fund
Phone No: 304 436 - 8544					
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: MCDOWELL

Fiscal Year: 2015 - 2016

Contact: Donald Hicks

Phone No: 304 436 - 8544

	Original General Fund	Revised General Fund	Original Coal Fund	Revised Coal Fund
--	-----------------------------	----------------------------	--------------------------	-------------------------

SUMMARY

General Government Expenditures	3,062,951	4,035,390	770,175	745,175
Public Safety Expenditures	2,121,049	2,789,434	214,825	239,825
Health & Sanitation Expenditures	17,100	17,100	10,000	10,000
Culture & Recreation Expenditures	-	-	-	-
Social Services Expenditures	-	-	-	-
Capital Projects Expenditures	-	-	-	-
GRAND TOTAL ALL EXPENDITURES	5,201,100	6,841,924	995,000	995,000
TOTAL REVENUES	5,201,100	6,841,924	995,000	995,000
Out of Balance	-	-	-	-