

WV State Auditor - Local Government Services Division - Review Sheet

County:	Mercer				
Fiscal Year:	2015 - 2016				
Contact:	Verlin Moye				
Phone No:	(304)487-8466				
REVENUES	Original General Fund	Revised General Fund	Original Coal Fund	Revised Coal Fund	
295	Nonspendable Fund Balance	-	-		-
296	Restricted Fund Balance	-	-		-
297	Committed Fund Balance	-	-		-
298	Assigned Fund Balance	-	-	20,000	29,165
299	Unassigned Fund Balance	-	465,727		-
301-01	Property Tax Current Year	7,447,909	7,447,909		-
301-02-05	Prior Year Taxes	-	300,000		-
301-06	Supplemental Taxes	498,300	498,300		-
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	230,100	230,100		-
303	Dog Taxes	1,400	1,400		-
304	Property Transfer Tax	112,500	112,500		-
305	Coal Severance Tax	N/A	N/A	100,000	100,000
306	Gas & Oil Severance Tax	76,600	76,600		-
307	Horse & Dog Racing Tax	-	-		-
308	Wine & Liquor Tax	33,600	33,600		-
309	Hotel Occupancy Tax	-	275,000		-
310	Waste Coal	-	-		-
311	Payment in-Lieu of Taxes	2,455	2,455		-
312	Synthetic Fuel Tax	-	-		-
313	Miscellaneous Energy Tax (Coal Bed Methane)	14,000	14,000		-
317	Licenses	-	-		-
318	Building Permits	-	-		-
319	Miscellaneous Permits	4,800	4,800		-
322	Federal Grants	24,293	278,430		-
323	State Grants	666,203	707,403		-
324	Other Grants	-	-		-
325	Federal Payment in Lieu of Taxes	-	-		-
327	Charges for Services	72,700	72,700		-
328	Magistrate Court Clerk	8,800	8,800		-
329	Sheriff's Service of Process	10,400	10,400		-
330	Sheriff's Earnings	32,500	32,500		-
331	County Clerk's Earnings	277,209	277,209		-
332	Circuit Clerk's Earnings	80,000	80,000		-
333	Prosecuting Attorney's Earnings	-	-		-
334	Accident Reports	-	-		-
335	Motor Vehicle License Fee	7,600	7,600		-
336	Map Sales	116	116		-

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	Original General Fund	Revised General Fund	Original Coal Fund	Revised Coal Fund	
337	Clerk Deed Fees	-	-		-
339	Parks & Recreation Fees	60,000	60,000		-
340	Rents & Concessions	2,900	2,900		-
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)	60,000	60,000		-
351	Jail Fees	-	-		-
361	Fines, Fees & Court Costs	-	-		-
362	Regional Jail Operations Partial Reim.	129,700	129,700		-
365	Interest Earned	227	227	200	200
366	Miscellaneous Revenue	60,100	60,100		-
367	Sheriff's Commission	15,000	15,000		-
368	Confiscated Property	-	-		-
369	Commissions	-	-		-
370	Gaming Income	77,100	77,100		-
371	Recycling Programs	-	-		-
372	Filing Fees	18,000	18,000		-
373	Video Lottery	200,000	200,000		-
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	78,550	78,550		-
381	Charges to Other Entities	-	-		-
382	Refunds/Reimbursements (External Sources)	83,237	83,237	-	-
383	Parking	420	420		-
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	300,000	300,000		-
395	Magistrate Court Reimbursements	-	-		-
396	Worthless Check Reimbursements	-	-		-
397	Payroll Reimbursements	453,400	453,400		-
398	Transfers from Rainy Day Funds	-	859,659		-

WV State Auditor - Local Government Services Division - Review Sheet

County: Mercer		Original	Revised	Original	Revised
Fiscal Year: 2015 - 2016		General	General	Coal	Coal
Contact: Verlin Moye		Fund	Fund	Fund	Fund
Phone No: (304)487-8466					
399	Transfers Assessor's Valuation Fund	284,463	284,463		-
Total Revenues		11,424,582	13,620,305	120,200	129,365
General Government Expenditures					
401	County Commission	1,211,380	1,486,380	5,200	14,365
402	County Clerk	731,088	731,088	-	-
403	Circuit Clerk	663,923	663,923	-	-
404	Sheriff - Treasurer	463,332	463,332	-	-
405	Prosecuting Attorney	749,105	761,905	-	-
406	Assessor	639,891	639,891	-	-
407	Assessor's Valuation Fund	284,463	284,463	-	-
408	Statewide Computer Network	-	-	-	-
409	Sheriff's Tax Processing	-	-	-	-
410	County Surveyor	-	-	-	-
411	Fiduciary Supervisor	-	-	-	-
412	Agricultural Agent	47,000	47,000	-	-
413	Elections - County Clerk	111,895	117,601	-	-
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	382,960	789,454	-	-
425	Other Buildings	-	-	-	-
426	Printing	-	-	-	-
427	Microfilm	-	-	-	-
428	Data Processing	15,000	15,000	-	-
429	Regional Development Authority	43,625	43,625	-	-
430	Community Development	-	-	-	-
431	Economic Development	-	-	-	-
432	Industrial Development	80,000	80,000	-	-
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	-	375,922	-	-
443	State Grants	130,030	79,448	-	-
444	Other Grants	-	-	-	-
445	Litigation Reserve	-	-	-	-

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County: Mercer		Original	Revised	Original	Revised
Fiscal Year: 2015 - 2016		General	General	Coal	Coal
Contact: Verlin Moye		Fund	Fund	Fund	Fund
Phone No: (304)487-8466					
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	-	806,927	-	-
697	Contributions to Comms/Authorities	14,500	14,500	-	-
698	Transfers/Reimbursements	-	-	-	-
699	Contingencies - Not to Exceed 10% of Budget	-	-	-	-
Total General Government Expenditures		5,568,192	7,400,459	5,200	14,365
Public Safety Expenditures					
700	Sheriff - Law Enforcement	2,349,548	2,349,548	-	-
701	Sheriff - Service of Process	73,396	73,396	-	-
702	County Jail - Reimbursable J/C	-	-	-	-
703	County Jail - Nonreimbursable J/C	-	-	-	-
704	Regional Jail	1,773,240	1,678,931	115,000	115,000
705	Home Confinement	67,531	68,331	-	-
706	Concealed Weapons	-	-	-	-
707	Investigative Services	-	-	-	-
708	Police Special Duty	-	-	-	-
709	Juvenile Detention Center	-	-	-	-
710	Civil Defense	-	-	-	-
711	Emergency Services	51,100	51,100	-	-
712	Communication Center	-	-	-	-
713	Fire Department	-	-	-	-
714	Fire Coordinator	68,788	68,788	-	-
715	Ambulance Authority	-	-	-	-
716	Dog Warden/Humane Society	434,739	495,080	-	-
717	Central Garage	-	-	-	-
718	Flood Control	22,553	22,553	-	-
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	784,870	754,870	-	-
732	Rapid Response	-	-	-	-

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County: Mercer		Original	Revised	Original	Revised
Fiscal Year: 2015 - 2016		General	General	Coal	Coal
Contact: Verlin Moye		Fund	Fund	Fund	Fund
Phone No: (304)487-8466					
733	Mapping and Addressing	-	-	-	-
734	Local Emergency Planning Commission	-	-	-	-
735	Project Lifesaver	-	-	-	-
736	K-9	-	-	-	-
Total Public Safety Expenditures		5,625,765	5,562,597	115,000	115,000
Health & Sanitation Expenditures					
800	Local Health Department	35,000	35,000	-	-
801	Mental Health	24,883	24,883	-	-
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	38,220	38,220	-	-
814	Federal Grants - H&S	-	-	-	-
815	State Grants - H&S	-	-	-	-
Total Health & Sanitation Expenditures		98,103	98,103	-	-
Culture & Recreation Expenditures					
900	Parks & Recreation	-	-	-	-
901	Swimming Pools	-	-	-	-
902	4 - H Camp	132,522	360,852	-	-
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		132,522	360,852	-	-
Social Services Expenditures					
950	Social Services	-	-	-	-

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County:	Mercer		Original	Revised	Original	Revised
Fiscal Year:	2015 - 2016		General	General	Coal	Coal
Contact:	Verlin Moye		Fund	Fund	Fund	Fund
Phone No:	(304)487-8466		Fund	Fund	Fund	Fund
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	-	137,484	-	-	
981	Sheriff-Jail	-	-	-	-	
982	Data Processing	-	-	-	-	
983	Election County Clerk	-	-	-	-	
984	Circuit Court	-	-	-	-	
985	Community Development	-	-	-	-	
986	County Commission	-	-	-	-	
987	Courthouse	-	37,987	-	-	
988	Other Buildings	-	-	-	-	
989	Extension Services	-	-	-	-	
990	Other Boards & Authorities	-	-	-	-	
991	Purchasing	-	-	-	-	
992	Communication Center	-	-	-	-	
993	Dog Warden	-	22,823	-	-	
994	Emergency Services	-	-	-	-	
995	Service of Process	-	-	-	-	
996	Ambulance	-	-	-	-	
997	Water	-	-	-	-	
998	Parks and Recreation	-	-	-	-	
999	Streets and Highways	-	-	-	-	
Total Capital Projects Expenditures			-	198,294	-	-

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Fiscal Year: 2015 - 2016

Contact: Verlin Moye
Phone No: (304)487-8466

Original General Fund	Revised General Fund	Original Coal Fund	Revised Coal Fund
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SUMMARY

General Government Expenditures	5,568,192	7,400,459	5,200	14,365
Public Safety Expenditures	5,625,765	5,562,597	115,000	115,000
Health & Sanitation Expenditures	98,103	98,103	-	-
Culture & Recreation Expenditures	132,522	360,852	-	-
Social Services Expenditures	-	-	-	-
Capital Projects Expenditures	-	198,294	-	-
GRAND TOTAL ALL EXPENDITURES	11,424,582	13,620,305	120,200	129,365
TOTAL REVENUES	11,424,582	13,620,305	120,200	129,365
Out of Balance	-	-	-	-