

WV State Auditor - Local Government Services Division - Review Sheet

County:	Monongalia					
Fiscal Year:	2015 - 2016		Original	Revised	Original	Revised
Contact:	Diane DeMedici		General	General	Coal	Coal
Phone No:	304, 291-7281		Fund	Fund	Fund	Fund
REVENUES						
295	Nonspendable Fund Balance		-	-		-
296	Restricted Fund Balance		-	-		-
297	Committed Fund Balance		-	-		-
298	Assigned Fund Balance		-	-	300,000	119,430
299	Unassigned Fund Balance		5,000,000	5,738,133		-
301-01	Property Tax Current Year		18,577,486	18,561,713		-
301-02-05	Prior Year Taxes		800,000	800,000		-
301-06	Supplemental Taxes		180,000	180,000		-
301-07	Surplus		5,000	5,000		-
301-08	Del. & Non-entered Land Fund		-	-		-
301-09	Redemption from State Auditor		3,000	3,000		-
301-10	Prior Years Fifth & Other Prior years		-	-		-
301-11	Tax Lien Surplus		500	500		-
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		400,000	400,000		-
303	Dog Taxes		-	-		-
304	Property Transfer Tax		975,000	975,000		-
305	Coal Severance Tax		N/A	N/A	839,000	839,000
306	Gas & Oil Severance Tax		100,000	100,000		-
307	Horse & Dog Racing Tax		-	-		-
308	Wine & Liquor Tax		100,000	100,000		-
309	Hotel Occupancy Tax		1,000,000	1,000,000		-
310	Waste Coal		-	296,464		-
311	Payment in-Lieu of Taxes		425,000	425,000		-
312	Synthetic Fuel Tax		-	-		-
313	Miscellaneous Energy Tax (Coal Bed Methane)		-	-		-
317	Licenses		100	100		-
318	Building Permits		4,000	4,000		-
319	Miscellaneous Permits		100	100		-
322	Federal Grants		592,000	592,000		-
323	State Grants		656,597	720,523		-
324	Other Grants		5,000	5,000		-
325	Federal Payment in Lieu of Taxes		-	-		-
327	Charges for Services		500	500		-
328	Magistrate Court Clerk		-	-		-
329	Sheriff's Service of Process		60,000	60,000		-
330	Sheriff's Earnings		20,000	20,000		-
331	County Clerk's Earnings		425,000	425,000		-
332	Circuit Clerk's Earnings		80,000	80,000		-
333	Prosecuting Attorney's Earnings		-	-		-
334	Accident Reports		6,000	6,000		-
335	Motor Vehicle License Fee		5,000	5,000		-
336	Map Sales		500	500		-

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Phone No:	304, 291-7281		Fund	Fund	Fund	Fund
337	Clerk Deed Fees	-	-	-	-	
339	Parks & Recreation Fees	-	-	-	-	
340	Rents & Concessions	14,000	14,000	-	-	
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)	40,000	40,000	-	-	
351	Jail Fees	-	-	-	-	
361	Fines, Fees & Court Costs	-	-	-	-	
362	Regional Jail Operations Partial Reim.	100	100	-	-	
365	Interest Earned	70,000	70,000	2,000	2,000	
366	Miscellaneous Revenue	120,000	122,750	-	-	
367	Sheriff's Commission	15,000	15,000	-	-	
368	Confiscated Property	2,000	3,743	-	-	
369	Commissions	4,000	4,000	-	-	
370	Gaming Income	75,000	75,000	-	-	
371	Recycling Programs	-	-	-	-	
372	Filing Fees	-	-	-	-	
373	Video Lottery	200,000	200,000	-	-	
374	Planning Commission Revenue	5,000	5,000	-	-	
375	Sale of Materials	1,000	1,000	-	-	
376	Royalties	-	-	-	-	
377	Sale of Bonds	-	-	-	-	
378	Proceeds from Bond Restructuring	-	-	-	-	
379	Lease Purchase Revenue	-	-	-	-	
380	Contributions/Transfer from Other Entities	2,000	2,000	-	-	
381	Charges to Other Entities	-	-	-	-	
382	Refunds/Reimbursements (External Sources)	847,000	924,819	-	-	
383	Parking	17,500	17,500	-	-	
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	75,000	75,000	-	-	
392	Concealed Weapons Reimbursements	-	-	-	-	
393	Home Confinement Reimbursements	140,000	140,000	-	-	
394	General School Reimbursements	500,450	500,450	-	-	
395	Magistrate Court Reimbursements	55,000	55,000	-	-	
396	Worthless Check Reimbursements	3,000	3,000	-	-	
397	Payroll Reimbursements	40,000	40,000	-	-	
398	Transfers from Rainy Day Funds	-	-	-	-	

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Fiscal Year:	2015 - 2016	General	General	Coal	Coal
Contact:	Diane DeMedici	Fund	Fund	Fund	Fund
Phone No:	304, 291-7281				
399	Transfers Assessor's Valuation Fund	-	-		-
Total Revenues		31,646,833	32,811,895	1,141,000	960,430
General Government Expenditures					
401	County Commission	1,758,674	1,759,674	-	-
402	County Clerk	1,736,943	1,736,943	-	-
403	Circuit Clerk	720,376	720,376	-	-
404	Sheriff - Treasurer	1,034,514	1,034,514	-	-
405	Prosecuting Attorney	1,884,994	1,890,237	-	-
406	Assessor	1,805,519	1,805,519	-	-
407	Assessor's Valuation Fund	-	-	-	-
408	Statewide Computer Network	105,852	105,852	-	-
409	Sheriff's Tax Processing	-	-	-	-
410	County Surveyor	-	-	-	-
411	Fiduciary Supervisor	-	-	-	-
412	Agricultural Agent	211,139	211,139	-	-
413	Elections - County Clerk	947,466	947,466	-	-
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)	150,000	220,000	-	-
424	Courthouse	2,512,002	2,778,820	-	-
425	Other Buildings	1,098,750	1,098,750	10,000	10,000
426	Printing	-	-	-	-
427	Microfilm	-	-	-	-
428	Data Processing	168,000	98,000	-	-
429	Regional Development Authority	22,922	22,922	-	-
430	Community Development	30,000	30,000	-	-
431	Economic Development	35,000	35,000	-	-
432	Industrial Development	-	-	-	-
433	Geographic Information Systems (GIS)	17,525	17,525	-	-
434	Airports	-	-	-	-
435	Public Works Department	-	-	-	-
436	Rehabilitation of Property	1,400,000	1,400,000	-	-
437	Acquisition of Property	-	-	-	-
438	Building Inspection	-	-	-	-
439	Planning & Zoning	219,170	219,170	-	-
440	Engineering	-	-	-	-
441	Housing Authority	-	-	-	-
442	Federal Grants	592,000	592,000	-	-
443	State Grants	656,597	720,523	-	-
444	Other Grants	5,000	5,000	-	-
445	Litigation Reserve	5,000	5,000	-	-

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Contact: Diane DeMedici		Fund	Fund	Fund	Fund
Phone No: 304, 291-7281					
446	Parking	-	-	-	-
447	Finance Department	-	-	-	-
448	Courthouse Annex	-	-	-	-
449	Worthless Check	-	-	-	-
450	Farm Preservation Program	-	-	-	-
451	Zoning Board	-	-	-	-
452	Teen Court	60,000	60,000	-	-
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	82,070	236,806	21,500	18,230
Total General Government Expenditures		17,259,513	17,751,236	31,500	28,230
Public Safety Expenditures					
700	Sheriff - Law Enforcement	3,956,483	3,593,563	-	-
701	Sheriff - Service of Process	118,677	118,677	-	-
702	County Jail - Reimbursable J/C	634,818	644,818	-	-
703	County Jail - Nonreimbursable J/C	1,325,840	1,325,840	-	-
704	Regional Jail	1,750,000	1,950,000	-	-
705	Home Confinement	209,600	275,300	-	-
706	Concealed Weapons	-	-	-	-
707	Investigative Services	-	-	-	-
708	Police Special Duty	-	-	-	-
709	Juvenile Detention Center	590,000	655,200	-	-
710	Civil Defense	-	-	-	-
711	Emergency Services	314,972	314,972	-	-
712	Communication Center	-	-	-	-
713	Fire Department	40,000	40,000	335,000	335,000
714	Fire Coordinator	-	-	-	-
715	Ambulance Authority	-	-	-	-
716	Dog Warden/Humane Society	542,998	545,998	3,000	-
717	Central Garage	928,212	928,212	-	-
718	Flood Control	-	-	-	-
719	Watershed Project	-	-	-	-
720	Dams & Dredging	40,000	55,571	-	-
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	216,556	216,556	-	-
732	Rapid Response	-	-	-	-

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Contact: Diane DeMedici		Fund	Fund	Fund	Fund
Phone No: 304, 291-7281					
733	Mapping and Addressing	-	-	-	-
734	Local Emergency Planning Commission	-	-	-	-
735	Project Lifesaver	-	-	-	-
736	K-9	-	-	-	-
Total Public Safety Expenditures		10,668,156	10,664,707	338,000	335,000
Health & Sanitation Expenditures					
800	Local Health Department	325,000	325,000	-	-
801	Mental Health	-	67,000	85,000	-
802	Other Health Programs	-	40,000	40,000	-
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	352,868	352,868	-	-
814	Federal Grants - H&S	-	-	-	-
815	State Grants - H&S	-	-	-	-
Total Health & Sanitation Expenditures		677,868	784,868	125,000	-
Culture & Recreation Expenditures					
900	Parks & Recreation	258,000	258,000	150,650	155,650
901	Swimming Pools	-	-	17,000	17,000
902	4 - H Camp	150,000	150,000	-	-
903	Arts & Humanities	-	1,000	93,250	93,250
904	Museum Commission	-	-	-	-
905	Fair Associations/Festivals	-	62,300	54,300	-
906	Youth Camp	-	-	-	-
907	Summer Youth Program	-	-	-	-
908	Community Center	-	-	88,400	88,400
909	Historical Commission	-	-	23,100	23,100
910	Civic Promotion	-	-	-	-
911	Visitor's Bureau	500,000	500,000	-	-
912	Travel Council	-	-	-	-
913	Beautification	-	-	-	-
914	Rails to Trails	-	-	-	-
915	Hotel/Motel Promotion of Tourism	-	-	-	-
916	Library	300,000	300,000	-	-
917	Law Library	-	-	-	-
918	Federal Grants	-	-	-	-
919	State Grants	-	-	-	-
Total Culture & Recreation Expenditures		1,208,000	1,271,300	426,700	377,400
Social Services Expenditures					
950	Social Services	187,350	187,350	-	-

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Contact: Diane DeMedici		General	General	Coal	Coal
Phone No: 304, 291-7281		Fund	Fund	Fund	Fund
951	Human Resources	-	-	69,800	69,800
952	Senior Citizens	-	-	150,000	150,000
953	Public Transit	456,500	456,500	-	-
954	Federal Grants	-	-	-	-
955	State Grants	-	-	-	-
956	Homeless Shelter	20,000	20,000	-	-
957	Family Law Master	-	-	-	-
958	Community Council	-	-	-	-
959	Cemeteries	-	-	-	-
Total Social Services Expenditures		663,850	663,850	219,800	219,800
Capital Projects Expenditures					
960	General Government	488,773	1,197,761	-	-
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	680,673	478,173	-	-
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		1,169,446	1,675,934	-	-

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Fiscal Year: 2015 - 2016

Contact: Diane DeMedici

Phone No: 304, 291-7281

SUMMARY

	Original General Fund	Revised General Fund	Original Coal Fund	Revised Coal Fund
General Government Expenditures	17,259,513	17,751,236	31,500	28,230
Public Safety Expenditures	10,668,156	10,664,707	338,000	335,000
Health & Sanitation Expenditures	677,868	784,868	125,000	-
Culture & Recreation Expenditures	1,208,000	1,271,300	426,700	377,400
Social Services Expenditures	663,850	663,850	219,800	219,800
Capital Projects Expenditures	1,169,446	1,675,934	-	-
GRAND TOTAL ALL EXPENDITURES	31,646,833	32,811,895	1,141,000	960,430
TOTAL REVENUES	31,646,833	32,811,895	1,141,000	960,430
Out of Balance	-	-	-	-