

## WV State Auditor - Local Government Services Division - Review Sheet

County:	Nicholas					
Fiscal Year:	2015 - 2016		Original	Revised	Original	Revised
Contact:	Audra Deitz		General	General	Coal	Coal
Phone No:	304-872-7820		Fund	Fund	Fund	Fund
REVENUES						
295	Nonspendable Fund Balance		-	-		-
296	Restricted Fund Balance		-	-		-
297	Committed Fund Balance		-	-		-
298	Assigned Fund Balance		-	-	-	-
299	Unassigned Fund Balance		321,029	2,138,709		-
301-01	Property Tax Current Year		4,073,170	4,073,170		-
301-02-05	Prior Year Taxes		-	-		-
301-06	Supplemental Taxes		-	-		-
301-07	Surplus		-	-		-
301-08	Del. & Non-entered Land Fund		-	-		-
301-09	Redemption from State Auditor		400	400		-
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		-	-		-
303	Dog Taxes		1,150	1,150		-
304	Property Transfer Tax		80,000	80,000		-
305	Coal Severance Tax	N/A	N/A		110,000	110,000
306	Gas & Oil Severance Tax		35,000	35,000		-
307	Horse & Dog Racing Tax		-	-		-
308	Wine & Liquor Tax		8,500	8,500		-
309	Hotel Occupancy Tax		66,000	66,000		-
310	Waste Coal		-	-		-
311	Payment in-Lieu of Taxes		50,000	50,000		-
312	Synthetic Fuel Tax		-	-		-
313	Miscellaneous Energy Tax (Coal Bed Methane)		-	-		-
317	Licenses		-	-		-
318	Building Permits		-	-		-
319	Miscellaneous Permits		-	-		-
322	Federal Grants		92,126	92,126		-
323	State Grants		70,000	70,000		-
324	Other Grants		-	-		-
325	Federal Payment in Lieu of Taxes		90,000	90,000		-
327	Charges for Services		-	-		-
328	Magistrate Court Clerk		-	-		-
329	Sheriff's Service of Process		17,000	17,000		-
330	Sheriff's Earnings		1,200	1,200		-
331	County Clerk's Earnings		85,000	85,000		-
332	Circuit Clerk's Earnings		30,000	30,000		-
333	Prosecuting Attorney's Earnings		-	-		-
334	Accident Reports		2,200	2,200		-
335	Motor Vehicle License Fee		2,500	2,500		-
336	Map Sales		-	-		-

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Fiscal Year:	2015 - 2016	General	General	Coal	Coal
Contact:	Audra Deitz	Fund	Fund	Fund	Fund
Phone No:	304-872-7820				
337	Clerk Deed Fees	-	-		-
339	Parks & Recreation Fees	-	-		-
340	Rents & Concessions	25,000	25,000		-
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)	16,000	16,000		-
351	Jail Fees	-	-		-
361	Fines, Fees & Court Costs	-	-		-
362	Regional Jail Operations Partial Reim.	78,000	78,000		-
365	Interest Earned	7,000	7,000	-	-
366	Miscellaneous Revenue	5,000	5,000		-
367	Sheriff's Commission	-	-		-
368	Confiscated Property	-	-		-
369	Commissions	-	-		-
370	Gaming Income	65,000	65,000		-
371	Recycling Programs	-	-		-
372	Filing Fees	-	-		-
373	Video Lottery	40,000	40,000		-
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)	1,500	1,500	-	-
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	-	-		-
392	Concealed Weapons Reimbursements	-	-		-
393	Home Confinement Reimbursements	25,000	25,000		-
394	General School Reimbursements	130,000	130,000		-
395	Magistrate Court Reimbursements	-	-		-
396	Worthless Check Reimbursements	-	-		-
397	Payroll Reimbursements	-	-		-
398	Transfers from Rainy Day Funds	-	-		-

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<b>County:</b>	<b>Nicholas</b>				
<b>Fiscal Year:</b>	<b>2015 - 2016</b>		<b>Original</b>	<b>Revised</b>	<b>Original</b>
<b>Contact:</b>	<b>Audra Deitz</b>		<b>General</b>	<b>General</b>	<b>Coal</b>
<b>Phone No:</b>	<b>304-872-7820</b>		<b>Fund</b>	<b>Fund</b>	<b>Fund</b>
399	Transfers Assessor's Valuation Fund	-	-	-	-
<b>Total Revenues</b>		<b>5,417,775</b>	<b>7,235,455</b>	<b>110,000</b>	<b>110,000</b>
<b>General Government Expenditures</b>					
401	County Commission	763,201	810,516	-	-
402	County Clerk	211,913	211,913	-	-
403	Circuit Clerk	189,530	198,302	-	-
404	Sheriff - Treasurer	338,153	338,153	-	-
405	Prosecuting Attorney	430,069	436,539	-	-
406	Assessor	270,969	270,969	-	-
407	Assessor's Valuation Fund	-	-	-	-
408	Statewide Computer Network	46,677	66,677	-	-
409	Sheriff's Tax Processing	-	-	-	-
410	County Surveyor	-	-	-	-
411	Fiduciary Supervisor	-	-	-	-
412	Agricultural Agent	-	745	-	-
413	Elections - County Clerk	236,527	236,527	-	-
415	Magistrate Court	500	500	-	-
416	Circuit Court	1,500	1,500	-	-
417	County Administrator	-	-	-	-
418	Purchasing Department	-	-	-	-
419	Personnel Office	565,897	565,897	-	-
420	Custodial	-	-	-	-
421	Civil Service	-	-	-	-
422	Capital Planning	-	-	-	-
423	Insurance Program (Self Insured)	-	-	-	-
424	Courthouse	290,521	333,881	104,200	104,200
425	Other Buildings	-	-	-	-
426	Printing	-	-	-	-
427	Microfilm	-	-	-	-
428	Data Processing	20,000	57,616	-	-
429	Regional Development Authority	26,233	26,233	-	-
430	Community Development	-	-	-	-
431	Economic Development	25,000	125,000	-	-
432	Industrial Development	33,337	33,337	-	-
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	70,000	70,000	-	-
443	State Grants	92,126	92,126	-	-
444	Other Grants	-	-	-	-
445	Litigation Reserve	-	-	-	-

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County: Nicholas		Original	Revised	Original	Revised
Fiscal Year: 2015 - 2016		General	General	Coal	Coal
Contact: Audra Deitz		Fund	Fund	Fund	Fund
Phone No: 304-872-7820					
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	25,000	50,000	5,000	5,000
<b>Total General Government Expenditures</b>		<b>3,637,153</b>	<b>3,926,431</b>	<b>109,200</b>	<b>109,200</b>
<b>Public Safety Expenditures</b>					
700	Sheriff - Law Enforcement	805,993	984,866	-	-
701	Sheriff - Service of Process	30,867	30,867	-	-
702	County Jail - Reimbursable J/C	-	-	-	-
703	County Jail - Nonreimbursable J/C	2,900	2,900	-	-
704	Regional Jail	224,569	1,417,501	-	-
705	Home Confinement	-	-	-	-
706	Concealed Weapons	-	-	-	-
707	Investigative Services	-	-	-	-
708	Police Special Duty	44,600	44,600	-	-
709	Juvenile Detention Center	-	-	-	-
710	Civil Defense	-	-	-	-
711	Emergency Services	144,710	144,710	-	-
712	Communication Center	-	-	-	-
713	Fire Department	-	-	-	-
714	Fire Coordinator	-	-	-	-
715	Ambulance Authority	-	-	-	-
716	Dog Warden/Humane Society	120,483	120,483	-	-
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	-	-	-	-
732	Rapid Response	-	-	-	-

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County: Nicholas		Original	Revised	Original	Revised
Fiscal Year: 2015 - 2016		General	General	Coal	Coal
Contact: Audra Deitz		Fund	Fund	Fund	Fund
Phone No: 304-872-7820					
733	Mapping and Addressing	-	-	-	-
734	Local Emergency Planning Commission	-	-	-	-
735	Project Lifesaver	-	-	-	-
736	K-9	-	-	-	-
<b>Total Public Safety Expenditures</b>		<b>1,374,122</b>	<b>2,745,927</b>	<b>-</b>	<b>-</b>
<b>Health &amp; Sanitation Expenditures</b>					
800	Local Health Department	20,000	20,000	-	-
801	Mental Health	30,000	30,000	-	-
802	Other Health Programs	-	-	-	-
803	Hospital	-	-	-	-
804	Dental Clinic	-	-	-	-
805	Vital Statistics	-	-	800	800
806	Sewer	-	-	-	-
807	Storm Sewer	-	-	-	-
808	Solid Waste Authority	-	-	-	-
809	Water	100,000	100,000	-	-
810	Garbage Department	-	-	-	-
811	Landfill/Incinerator	-	-	-	-
812	Recycling Center	-	-	-	-
813	Litter Control	-	7,555	-	-
814	Federal Grants - H&S	-	-	-	-
815	State Grants - H&S	-	-	-	-
<b>Total Health &amp; Sanitation Expenditures</b>		<b>150,000</b>	<b>157,555</b>	<b>800</b>	<b>800</b>
<b>Culture &amp; Recreation Expenditures</b>					
900	Parks & Recreation	75,000	75,000	-	-
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	66,500	66,500	-	-
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	-	-	-	-
<b>Total Culture &amp; Recreation Expenditures</b>		<b>141,500</b>	<b>141,500</b>	<b>-</b>	<b>-</b>
<b>Social Services Expenditures</b>					
950	Social Services	-	-	-	-

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County: Nicholas		Original	Revised	Original	Revised
Fiscal Year: 2015 - 2016		General	General	Coal	Coal
Contact: Audra Deitz		Fund	Fund	Fund	Fund
Phone No: 304-872-7820					
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	-	-	-	-
<b>Total Social Services Expenditures</b>		-	-	-	-
<b>Capital Projects Expenditures</b>					
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	100,000	249,042	-	-
988	Other Buildings	-	-	-	-
989	Extension Services	-	-	-	-
990	Other Boards & Authorities	-	-	-	-
991	Purchasing	-	-	-	-
992	Communication Center	-	-	-	-
993	Dog Warden	-	-	-	-
994	Emergency Services	15,000	15,000	-	-
995	Service of Process	-	-	-	-
996	Ambulance	-	-	-	-
997	Water	-	-	-	-
998	Parks and Recreation	-	-	-	-
999	Streets and Highways	-	-	-	-
<b>Total Capital Projects Expenditures</b>		115,000	264,042	-	-

## WV State Auditor - Local Government Services Division - Review Sheet

County: Nicholas

Fiscal Year: 2015 - 2016

Contact: Audra Deitz  
Phone No: 304-872-7820

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

General Government Expenditures	3,637,153	3,926,431	109,200	109,200
Public Safety Expenditures	1,374,122	2,745,927	-	-
Health & Sanitation Expenditures	150,000	157,555	800	800
Culture & Recreation Expenditures	141,500	141,500	-	-
Social Services Expenditures	-	-	-	-
Capital Projects Expenditures	115,000	264,042	-	-
<b>GRAND TOTAL ALL EXPENDITURES</b>	<b>5,417,775</b>	<b>7,235,455</b>	<b>110,000</b>	<b>110,000</b>
<b>TOTAL REVENUES</b>	<b>5,417,775</b>	<b>7,235,455</b>	<b>110,000</b>	<b>110,000</b>
Out of Balance	-	-	-	-