

WV State Auditor - Local Government Services Division - Review Sheet

County:	BOONE					
Fiscal Year:	2009 - 2010		Original	Revised	Original	Revised
Contact:	James A. Gore	Administrator	General	General	Coal	Coal
Phone No:	369-7301		Fund	Fund	Fund	Fund

REVENUES

280	Reserve for Encumbrances	-	-	-	-
299	Unencumbered Fund Balance	1,693,399	5,571,446	5,000,000	7,791,297
301-01	Property Tax Current Year	7,431,466	7,431,466		-
301-02-05	Prior Year Taxes	120,000	120,000		-
301-06	Supplemental Taxes	30,000	30,000		-
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	30,000	30,000		-
303	Dog Taxes	-	-		-
304	Property Transfer Tax	50,000	50,000		-
305	Coal Severance Tax	N/A	N/A	3,500,000	2,750,000
306	Gas & Oil Severance Tax	70,000	70,000		-
307	Horse & Dog Racing Tax	-	-		-
308	Wine & Liquor Tax	1,000	1,000		-
309	Hotel Occupancy Tax	-	-		-
310	Waste Coal	-	-		-
311	Payment in-Lieu of Taxes	-	-		-
312	Synthetic Fuel Tax	-	-		-
317	Licenses	-	-		-
318	Building Permits	500	500		-
319	Miscellaneous Permits	-	-		-
322	Federal Grants	-	-		-
323	State Grants	-	-		-
324	Other Grants	-	-		-
325	Federal Payment in Lieu of Taxes	-	-		-
327	Charges for Services	-	-		-
328	Magistrate Court Clerk	-	-		-
329	Sheriff's Service of Process	-	-		-
330	Sheriff's Earnings	5,000	5,000		-
331	County Clerk's Earnings	50,000	50,000		-
332	Circuit Clerk's Earnings	17,000	17,000		-
333	Prosecuting Attorney's Earnings	-	-		-
334	Accident Reports	-	-		-
335	Motor Vehicle License Fee	5,000	5,000		-

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336	Map Sales	-	-	-	-
337	Clerk Deed Fees	-	-	-	-
339	Parks & Recreation Fees	-	-	-	-
340	Rents & Concessions	2,000	2,000	-	-
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	10,000	10,000	-	-
349	Inspection Fees	-	-	-	-
350	IRP Fees (International Reg. Plan)	30,000	30,000	-	-
351	Jail Fees	-	-	-	-
361	Fines, Fees & Court Costs	7,500	7,500	-	-
362	Regional Jail Operations Partial Reim.	-	-	-	-
365	Interest Earned	35,000	35,000	-	-
366	Miscellaneous Revenue	500	500	-	-
367	Sheriff's Commission	11,700	11,700	-	-
368	Confiscated Property	-	-	-	-
369	Commissions	-	-	-	-
370	Gaming Income	-	-	-	-
371	Recycling Programs	-	-	-	-
372	Filing Fees	-	-	-	-
373	Video Lottery	-	-	-	-
374	Planning Commission Revenue	-	-	-	-
375	Sale of Materials	-	-	-	-
376	Royalties	-	-	-	-
377	Sale of Bonds	-	-	-	-
378	Proceeds from Bond Restructuring	-	-	-	-
380	Contributions/Transfer from Other Entities	-	-	-	-
381	Charges to Other Entities	-	-	-	-
382	Refunds/Reimbursements (External Sources)	50,000	50,000	-	-
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	-	-	-	-
392	Concealed Weapons Reimbursements	-	-	-	-
393	Home Confinement Reimbursements	9,925	9,925	-	-

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Phone No: 369-7301			Fund	Fund	Fund
					Revised
					Coal
					Fund
394	General School Reimbursements		150,000	150,000	-
395	Magistrate Court Reimbursements		25,000	25,000	-
396	Worthless Check Reimbursements		-	-	-
397	Payroll Reimbursements		-	-	-
398	Transfers from Rainy Day Funds		-	-	-
399	Transfers Assessor's Valuation Fund		-	-	-
Total Revenues			9,834,990	13,713,037	8,500,000
General Government Expenditures					
401	County Commission		2,294,553	2,275,573	790,000
402	County Clerk		545,531	545,531	-
403	Circuit Clerk		346,387	352,387	-
404	Sheriff-Treasurer		341,495	347,695	-
405	Prosecuting Attorney		565,133	567,583	-
406	Assessor		625,841	625,841	-
407	Assessor's Valuation Fund		-	-	-
408	Statewide Computer Network		39,951	39,951	-
409	Sheriff's Tax Processing		-	-	-
410	Surveyor		-	-	-
411	Fiduciary Supervisor		-	-	-
412	Agricultural Agent		-	-	-
413	Elections-County Clerk		124,259	124,259	-
414	Elections-Circuit Clerk		-	-	-
415	Magistrate Court		-	-	-
416	Circuit Court		1,000	1,000	-
417	County Administrator		-	-	-
418	Purchasing Department		-	-	-
419	Personnel Office		-	-	-
420	Custodial		-	-	-
421	Civil Service		-	-	-
422	Infrastructure		-	-	-
423	Insurance Program (Self Insured)		-	-	-
424	Courthouse		1,346,151	1,346,151	403,000
425	Other Buildings		122,278	122,278	462,000
426	Printing		-	-	-
427	Microfilm		-	-	-
428	Data Processing		-	-	-
429	Regional Development Authority		9,493	9,493	-
430	Community Development		-	-	56,000
431	Economic Development		-	-	-
432	Industrial Development		-	-	-
433	Geographic Information System		-	-	-
434	Airports		-	-	-

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Contact:	James A. Gore	Administrator	Fund	Fund	Fund	Fund
Phone No:	369-7301					
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		-	-	-	-
446	Parking		-	-	-	-
447	Finance Department		-	-	-	-
448	Courthouse Annex		-	-	-	-
449	Worthless Check		-	-	-	-
450	Farm Preservation Programs		-	-	-	-
451	Zoning Board		-	-	-	-
452	Teen Court		-	-	-	-
460	County Clerk Operations		-	-	-	-
697	Contributions to Comms/Authorities		-	-	80,000	103,000
698	Transfers/Reim. (Audit Findings)		-	-	-	-
699	Contingencies		-	-	-	-
Total General Government Expenditures			6,362,072	6,357,742	1,791,000	1,914,000
Public Safety Expenditures						
700	Sheriff-Law Enforcement		1,365,102	1,386,102	-	-
701	Sheriff-Service of Process		38,753	38,753	-	-
702	Reimbursable Jail Costs		-	-	-	-
703	Non-reimbursable Jail Costs		-	-	-	-
704	Regional Jail		-	-	800,000	1,000,000
705	Home Confinement		-	-	-	-
706	Concealed Weapons		-	-	-	-
707	Investigative Services		-	-	-	-
708	Police Special Duty		41,683	46,013	-	-
709	Juvenile Detention Center		-	-	-	-
710	Civil Defense		-	-	-	-
711	Emergency Services		-	-	-	-
712	Communication Center		-	-	250,000	250,000
713	Fire Department		-	-	-	-
714	Fire Coordinator		-	-	-	-
715	Ambulance Authority		-	-	-	-
716	Dog Warden/Humane Society		123,148	123,148	-	-
717	Central Garage		-	-	-	-

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Phone No:	369-7301		Fund	Fund	Fund	Fund
718	Flood Control		-	-	-	-
719	Watershed Project		-	-	-	-
720	Dams & Dredging		-	-	-	-
721	Local Law Enforcement Grant		-	-	-	-
722	Local Law Enforcement Grant		-	-	-	-
723	Local Law Enforcement Grant		-	-	-	-
724	Local Law Enforcement Grant		-	-	-	-
725	Local Law Enforcement Grant		55,720	55,720	-	-
726	Local Law Enforcement Grant		-	-	-	-
727	Local Law Enforcement Grant		-	-	-	-
728	Local Law Enforcement Grant		-	-	-	-
729	Local Law Enforcement Grant		-	-	-	-
730	Courthouse Security		115,711	115,711	-	-
731	Community Based Corrections Program		-	-	5,000	31,000
732	Rapid Response		-	-	-	-
733	Mapping and Addressing		-	-	-	-
734	Local Emergency Planning Commission		-	-	-	-
735	Project Lifesaver		-	-	-	-
Total Public Safety Expenditures			1,740,117	1,765,447	1,055,000	1,281,000
Health & Sanitation Expenditures						
800	Local Health Department		-	-	63,900	63,900
801	Mental Health		-	-	50,000	50,000
802	Other Health Programs		-	-	-	-
803	Hospital		-	-	-	-
804	Dental Clinic		-	-	-	-
805	Vital Statistics		-	-	-	-
806	Sewer		200,000	700,000	500,000	500,000
807	Storm Sewer		-	-	-	-
808	Solid Waste Authority		-	-	-	-
809	Water		600,000	1,070,250	1,000,000	1,191,000
810	Garbage Department		776,936	776,936	868,000	868,000
811	Landfill/Incinerator		-	-	-	-
812	Recycling Center		-	-	-	-
813	Litter Control		-	-	-	-
814	Federal Grants		-	-	-	-
815	State Grants		-	-	-	-
Total Health & Sanitation Expenditures			1,576,936	2,547,186	2,481,900	2,672,900
Culture & Recreation Expenditures						
900	Parks & Recreation		-	-	553,500	613,500
901	Swimming Pools		-	-	-	-
902	4-H CAMP		5,000	13,750	-	-
903	Arts & Humanities		-	-	-	-

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Contact: James A. Gore		Administrator	Fund	Fund	Fund	Fund
Phone No: 369-7301						
904	Museum Commission		-	-	-	-
905	Fair Associations/Festivals		-	-	40,000	40,000
906	Youth Camp		-	-	-	-
907	Summer Youth Program		141,865	141,865	-	-
908	Community Center		9,000	9,000	-	-
909	Historical Commission		-	-	-	-
910	Civic Promotions		-	-	-	-
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			155,865	164,615	593,500	653,500
Social Services Expenditures						
950	Social Services		-	-	1,000	1,000
951	Human Resources		-	-	-	-
952	Senior Citizens		-	-	59,000	59,000
953	Public Transit		-	-	10,000	10,000
954	Federal Grants		-	-	-	-
955	State Grants		-	-	-	-
956	Homeless Shelter		-	-	-	-
957	Family Law Master		-	-	-	-
958	Community Council		-	-	-	-
959	Cemeteries		-	-	-	-
Total Social Services Expenditures			-	-	70,000	70,000
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		-	-	-	-

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977	Assessor	-	-	-	-
978	Prosecuting Attorney	-	-	-	-
979	Sheriff-Treasurer	-	-	-	-
980	Sheriff-Law Enforcement	-	-	50,000	50,000
981	Sheriff-Jail	-	-	-	-
982	Data Processing	-	-	-	-
983	Election County Clerk	-	-	-	-
984	Circuit Court	-	-	-	-
985	Community Development	-	-	-	-
986	County Commission	-	1,000,000	150,000	591,297
987	Courthouse	-	1,878,047	2,200,000	3,200,000
988	Other Buildings	-	-	108,600	108,600
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	-	2,878,047	2,508,600	3,949,897
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SUMMARY

General Government Expenditures	6,362,072	6,357,742	1,791,000	1,914,000
Public Safety Expenditures	1,740,117	1,765,447	1,055,000	1,281,000
Health & Sanitation Expenditures	1,576,936	2,547,186	2,481,900	2,672,900
Culture & Recreation Expenditures	155,865	164,615	593,500	653,500
Social Services Expenditures	-	-	70,000	70,000
Capital Projects Expenditures	-	2,878,047	2,508,600	3,949,897
GRAND TOTAL ALL EXPENDITURES	9,834,990	13,713,037	8,500,000	10,541,297
TOTAL REVENUES	9,834,990	13,713,037	8,500,000	10,541,297

GAS & OIL SEVERANCE TAX

Revenue

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Contact: James A. Gore

Phone No:

369-7301

Administrator

Original

General

Fund

Revised

General

Fund

Original

Coal

Fund

Revised

Coal

Fund

Gas & Oil Severance

70,000

Expenditure

General Government

70,000

Public Safety

0

Health & Sanitation

0

Culture & Recreation

0

Social Services

0

Capital Projects

Total Expenditure

70,000

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Phone No:	369-7301		Fund	Fund	Fund	Fund	

Press Control G for Correction List