

WV State Auditor - Local Government Services Division - Review Sheet

County:	CALHOUN			
Fiscal Year:	2009 - 2010	Original	Revised	Original
Contact:	Richard Kirby	General	General	Coal
Phone No:	304-354-6725	Fund	Fund	Fund

REVENUES					
280	Reserve for Encumbrances	-	-	-	-
299	Unencumbered Fund Balance	125,000	150,191	10,000	21,051
301-01	Property Tax Current Year	1,013,893	1,013,893		-
301-02-05	Prior Year Taxes	5,000	5,000		-
301-06	Supplemental Taxes	15,000	15,000		-
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	20,500	20,500		-
303	Dog Taxes	-	-		-
304	Property Transfer Tax	25,000	25,000		-
305	Coal Severance Tax	N/A	N/A	15,000	15,000
306	Gas & Oil Severance Tax	120,000	120,000		-
307	Horse & Dog Racing Tax	-	-		-
308	Wine & Liquor Tax	-	-		-
309	Hotel Occupancy Tax	-	-		-
310	Waste Coal	-	-		-
311	Payment in-Lieu of Taxes	-	-		-
312	Synthetic Fuel Tax	-	-		-
317	Licenses	-	-		-
318	Building Permits	-	-		-
319	Miscellaneous Permits	-	-		-
322	Federal Grants	-	-		-
323	State Grants	10,000	70,000		-
324	Other Grants	-	-		-
325	Federal Payment in Lieu of Taxes	-	-		-
327	Charges for Services	-	-		-
328	Magistrate Court Clerk	-	-		-
329	Sheriff's Service of Process	10,000	10,000		-
330	Sheriff's Earnings	5,000	5,000		-
331	County Clerk's Earnings	35,000	45,500		-
332	Circuit Clerk's Earnings	1,500	1,500		-
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	County Clerk Deed Fees	-	-		-
339	Parks & Recreation Fees	-	-		-
340	Rents & Concessions	20,000	20,000		-
341	Landfill/Incinerator Fees	-	-		-
342	Airport Revenue	-	-		-
343	Cemetery Revenue	-	-		-
344	Ambulance Fees	-	-		-
345	Emergency Services Fees	-	5,961		-
346	Emergency 911 Fee	-	-		-
347	Special Patrol/Security Systems	-	-		-
348	Franchise Agreement	1,000	1,000		-
349	Inspection Fees	-	-		-
350	IRP Fees (International Reg. Plan)	25,000	25,000		-
351	Jail Fees	-	-		-
361	Fines, Fees & Court Costs	10,000	10,000		-
362	Regional Jail Operations Partial Reim.	10,000	10,000		-
365	Interest Earned	10,000	10,000	-	-
366	Miscellaneous Revenue	40,187	47,177		-
367	Sheriff's Commission	-	-		-
368	Confiscated Property	-	-		-
369	Commissions	-	-		-
370	Gaming Income	10,000	10,000		-
371	Recycling Programs	-	-		-
372	Filing Fees	-	-		-
373	Video Lottery	1,000	1,000		-
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)	-	1,728	-	-
383	Parking	-	-		-
384	Sale of Fixed Assets	-	-		-
385	Gain/Loss on Sale of Fixed Assets	-	-		-
388	Transfers From Other Funds	-	-		-
390	Emergency 911 Reimbursement	206,500	206,500		-
391	Dog & Kennel Reimbursement	6,700	6,700		-
392	Concealed Weapons Reimbursements	2,500	2,500		-
393	Home Confinement Reimbursements	30,000	30,000		-

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Fiscal Year: 2009 - 2010		General	General	Coal	Coal
Contact: Richard Kirby		Fund	Fund	Fund	Fund
Phone No: 304-354-6725					
394	General School Reimbursements	20,000	20,000		-
395	Magistrate Court Reimbursements	-	-		-
396	Worthless Check Reimbursements	-	-		-
397	Payroll Reimbursements	88,300	88,300		-
398	Transfers from Rainy Day Funds	-	-		-
399	Transfers Assessor's Valuation Fund	35,100	35,100		-
Total Revenues		1,907,180	2,017,550	25,000	36,051
General Government Expenditures					
401	County Commission	182,660	182,660	-	-
402	County Clerk	223,290	243,790	-	-
403	Circuit Clerk	111,329	116,344	-	-
404	Sheriff-Treasurer	234,645	233,520	-	-
405	Prosecuting Attorney	98,210	99,263	-	-
406	Assessor	175,252	174,952	-	-
407	Assessor's Valuation Fund	35,100	35,100	-	-
408	Statewide Computer Network	29,767	29,767	-	-
409	Sheriff's Tax Processing	-	-	-	-
410	Surveyor	-	-	-	-
411	Fiduciary Supervisor	-	-	-	-
412	Agricultural Agent	-	-	-	-
413	Elections-County Clerk	33,000	43,000	-	-
414	Elections-Circuit Clerk	-	-	-	-
415	Magistrate Court	-	-	-	-
416	Circuit Court	1,200	1,200	-	-
417	County Administrator	-	-	-	-
418	Purchasing Department	-	-	-	-
419	Personnel Office	-	-	-	-
420	Custodial	-	-	-	-
421	Civil Service	-	-	-	-
422	Infrastructure	-	-	-	-
423	Insurance Program (Self Insured)	-	-	-	-
424	Courthouse	132,200	175,391	25,000	36,051
425	Other Buildings	-	-	-	-
426	Printing	-	-	-	-
427	Microfilm	-	-	-	-
428	Data Processing	-	-	-	-
429	Regional Development Authority	58,300	58,300	-	-
430	Community Development	2,232	2,232	-	-
431	Economic Development	-	-	-	-
432	Industrial Development	-	-	-	-
433	Geographic Information System	-	-	-	-
434	Airports	-	-	-	-

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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	-	-	-	-
698	Transfers/Reim. (Audit Findings)	-	-	-	-
699	Contingencies	-	-	-	-

Total General Government Expenditures	1,317,185	1,395,519	25,000	36,051
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Public Safety Expenditures

700	Sheriff-Law Enforcement	143,525	149,600	-	-
701	Sheriff-Service of Process	10,000	10,000	-	-
702	Reimbursable Jail Costs	-	-	-	-
703	Non-reimbursable Jail Costs	-	-	-	-
704	Regional Jail	100,000	120,000	-	-
705	Home Confinement	40,000	40,000	-	-
706	Concealed Weapons	-	-	-	-
707	Investigative Services	-	-	-	-
708	Police Special Duty	-	-	-	-
709	Juvenile Detention Center	-	-	-	-
710	Civil Defense	-	-	-	-
711	Emergency Services	206,500	206,500	-	-
712	Communication Center	15,000	20,961	-	-
713	Fire Department	-	-	-	-
714	Fire Coordinator	-	-	-	-
715	Ambulance Authority	-	-	-	-
716	Dog Warden/Humane Society	6,700	6,700	-	-
717	Central Garage	-	-	-	-

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718	Flood Control	5,700	5,700	-	-
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	-	-	-	-
726	Local Law Enforcement Grant	-	-	-	-
727	Local Law Enforcement Grant	-	-	-	-
728	Local Law Enforcement Grant	-	-	-	-
729	Local Law Enforcement Grant	-	-	-	-
730	Courthouse Security	-	-	-	-
731	Community Based Corrections Program	-	-	-	-
732	Rapid Response	-	-	-	-
733	Mapping and Addressing	-	-	-	-
734	Local Emergency Planning Commission	-	-	-	-
735	Project Lifesaver	-	-	-	-

Total Public Safety Expenditures	527,425	559,461	-	-
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Health & Sanitation Expenditures

800	Local Health Department	1,200	1,200	-	-
801	Mental Health	5,000	5,000	-	-
802	Other Health Programs	-	-	-	-
803	Hospital	-	-	-	-
804	Dental Clinic	-	-	-	-
805	Vital Statistics	200	200	-	-
806	Sewer	-	-	-	-
807	Storm Sewer	-	-	-	-
808	Solid Waste Authority	-	-	-	-
809	Water	-	-	-	-
810	Garbage Department	-	-	-	-
811	Landfill/Incinerator	-	-	-	-
812	Recycling Center	-	-	-	-
813	Litter Control	-	-	-	-
814	Federal Grants	-	-	-	-
815	State Grants	-	-	-	-

Total Health & Sanitation Expenditures	6,400	6,400	-	-
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Culture & Recreation Expenditures

900	Parks & Recreation	34,800	34,800	-	-
901	Swimming Pools	-	-	-	-
902	4-H CAMP	1,370	1,370	-	-
903	Arts & Humanities	-	-	-	-

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		Fund	Fund	Fund

904	Museum Commission	-	-	-	-
905	Fair Associations/Festivals	-	-	-	-
906	Youth Camp	-	-	-	-
907	Summer Youth Program	-	-	-	-
908	Community Center	-	-	-	-
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	36,170	36,170	-	-
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Social Services Expenditures

950	Social Services	-	-	-	-
951	Human Resources	-	-	-	-
952	Senior Citizens	-	-	-	-
953	Public Transit	-	-	-	-
954	Federal Grants	-	-	-	-
955	State Grants	-	-	-	-
956	Homeless Shelter	-	-	-	-
957	Family Law Master	20,000	20,000	-	-
958	Community Council	-	-	-	-
959	Cemeteries	-	-	-	-

Total Social Services Expenditures	20,000	20,000	-	-
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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	-	-	-	-
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	-	-	-	-
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SUMMARY

General Government Expenditures	1,317,185	1,395,519	25,000	36,051
Public Safety Expenditures	527,425	559,461	-	-
Health & Sanitation Expenditures	6,400	6,400	-	-
Culture & Recreation Expenditures	36,170	36,170	-	-
Social Services Expenditures	20,000	20,000	-	-
Capital Projects Expenditures	-	-	-	-
GRAND TOTAL ALL EXPENDITURES	1,907,180	2,017,550	25,000	36,051
TOTAL REVENUES	1,907,180	2,017,550	25,000	36,051

GAS & OIL SEVERANCE TAX

Revenue

WV State Auditor - Local Government Services Division - Review Sheet

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Contact: Richard Kirby

Phone No: 304-354-6725

Original General Fund	Revised General Fund	Original Coal Fund	Revised Coal Fund
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Gas & Oil Severance 120,000

Expenditure

General Government 120,000

Public Safety 0

Health & Sanitation 0

Culture & Recreation 0

Social Services 0

Capital Projects

Total Expenditure 120,000

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

VIII Revenue Criteria Test for 2002 Salary Increases

If Budgeted Revenue (B) is equal to or greater than the Previous Year (A), pay increases may be certified

	Column A Previous Year	Column B 2009 - 2010	Meets Revenue Criteria Test
Total Revenue		2,053,601	
Subtract Reserve for Encumbrances		0	
Subtract Fund Balance		-171,242	
Subtract Federal Grants		0	
Subtract State Grants		-70,000	
Subtract Other Grants		0	
Subtract Sale of Fixed Assets		0	
Add Amount Necessary for Pay Increases	1,197		
TOTAL	1,197	1,812,359	true

700. Rev. Test

700

Press Control G for Correction List

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General	General	Coal	Coal
Fund	Fund	Fund	Fund