

WV State Auditor - Local Government Services Division - Review Sheet

County:	CLAY			
Fiscal Year:	2009 - 2010	Original	Revised	Original
Contact:	Connie Workman	General	General	Coal
Phone No:	304-587-4259	Fund	Fund	Fund

REVENUES

280	Reserve for Encumbrances	26,179	43,460	-	-
299	Unencumbered Fund Balance	300,000	778,541	850,000	823,054
301-01	Property Tax Current Year	1,389,146	1,389,146		-
301-02-05	Prior Year Taxes	45,000	45,000		-
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	-	-		-
303	Dog Taxes	-	-		-
304	Property Transfer Tax	25,000	25,000		-
305	Coal Severance Tax	N/A	N/A	215,050	215,050
306	Gas & Oil Severance Tax	40,000	40,000		-
307	Horse & Dog Racing Tax	-	-		-
308	Wine & Liquor Tax	200	200		-
309	Hotel Occupancy Tax	-	-		-
310	Waste Coal	-	-		-
311	Payment in-Lieu of Taxes	-	-		-
312	Synthetic Fuel Tax	43,479	43,479		-
317	Licenses	-	-		-
318	Building Permits	300	300		-
319	Miscellaneous Permits	-	-		-
322	Federal Grants	-	-		-
323	State Grants	-	425,776		-
324	Other Grants	-	80,929		-
325	Federal Payment in Lieu of Taxes	-	-		-
327	Charges for Services	-	-		-
328	Magistrate Court Clerk	-	-		-
329	Sheriff's Service of Process	12,782	15,588		-
330	Sheriff's Earnings	1,000	1,000		-
331	County Clerk's Earnings	25,000	25,000		-
332	Circuit Clerk's Earnings	5,000	5,000		-
333	Prosecuting Attorney's Earnings	-	-		-
334	Accident Reports	-	-		-
335	Motor Vehicle License Fee	2,000	2,000		-

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336	Map Sales	-	-		-
337	Clerk Deed Fees	5,000	5,000		-
339	Parks & Recreation Fees	-	-		-
340	Rents & Concessions	6,000	6,000		-
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	2,000	2,000		-
349	Inspection Fees	-	-		-
350	IRP Fees (International Reg. Plan)	30,000	30,000		-
351	Jail Fees	-	-		-
361	Fines, Fees & Court Costs	-	-		-
362	Regional Jail Operations Partial Reim.	20,000	20,000		-
365	Interest Earned	2,500	2,500	-	-
366	Miscellaneous Revenue	-	171,793		-
367	Sheriff's Commission	12,410	14,410		-
368	Confiscated Property	-	-		-
369	Commissions	-	-		-
371	Recycling Programs	-	-		-
372	Filing Fees	-	-		-
373	Video Lottery	20,000	20,000		-
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)	-	30,017	-	-
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	-	-		-
394	General School Reimbursements	-	-		-

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Contact: Connie Workman		Fund	Fund	Fund	Fund
Phone No: 304-587-4259					
395	Magistrate Court Reimbursements	-	-	-	-
396	Worthless Check Reimbursements	-	-	-	-
397	Payroll Reimbursements	-	-	-	-
398	Transfers from Rainy Day Funds	-	-	-	-
399	Transfers Assessor's Valuation Fund	-	58,453	-	-
Total Revenues		2,027,996	3,295,592	1,065,050	1,038,104
General Government Expenditures					
401	County Commission	332,890	432,890	148,498	148,498
402	County Clerk	201,298	201,298	-	-
403	Circuit Clerk	163,926	163,943	-	-
404	Sheriff-Treasurer	237,937	243,137	-	-
405	Prosecuting Attorney	160,706	160,706	76,609	76,609
406	Assessor	180,869	181,063	-	-
407	Assessor's Valuation Fund	-	58,453	-	-
408	Statewide Computer Network	32,897	42,897	-	-
409	Sheriff's Tax Processing	-	-	-	-
410	Surveyor	-	-	-	-
411	Fiduciary Supervisor	-	-	-	-
412	Agricultural Agent	-	30,366	5,000	5,000
413	Elections-County Clerk	47,720	47,720	20,000	20,000
414	Elections-Circuit Clerk	-	-	-	-
415	Magistrate Court	-	-	-	-
416	Circuit Court	10,300	10,300	5,000	5,000
417	County Administrator	-	-	-	-
418	Purchasing Department	-	-	-	-
419	Personnel Office	-	135,251	-	-
420	Custodial	-	-	-	-
421	Civil Service	-	-	-	-
422	Infrastructure	-	-	-	-
423	Insurance Program (Self Insured)	-	-	-	-
424	Courthouse	79,792	129,992	262,886	262,725
425	Other Buildings	26,138	85,360	323,057	255,111
426	Printing	-	-	-	-
427	Microfilm	-	-	-	-
428	Data Processing	-	-	-	-
429	Regional Development Authority	2,339	2,433	-	-
430	Community Development	-	-	-	-
431	Economic Development	-	40,000	-	15,000
432	Industrial Development	-	-	-	-
433	Geographic Information System	-	-	-	-
434	Airports	-	-	-	-
435	Public Works Department	-	-	-	-

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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	-	175,776	-	-
444	Other Grants	-	1,000	-	-
445	Litigation Reserve	-	-	-	-
446	Parking	-	-	-	-
447	Finance Department	-	-	-	-
448	Courthouse Annex	-	336,282	-	-
449	Worthless Check	-	-	-	-
450	Farm Preservation Programs	-	-	-	-
451	Zoning Board	-	-	-	-
452	Teen Court	-	-	-	-
460	County Clerk Operations	5,000	11,899	-	-
697	Contributions to Comms/Authorities	-	-	-	-
698	Transfers/Reim. (Audit Findings)	-	-	-	-
699	Contingencies	-	-	-	-
Total General Government Expenditures		1,481,812	2,490,766	841,050	787,943
Public Safety Expenditures					
700	Sheriff-Law Enforcement	307,357	304,157	-	-
701	Sheriff-Service of Process	12,782	17,142	-	-
702	Reimbursable Jail Costs	-	-	-	-
703	Non-reimbursable Jail Costs	-	-	-	-
704	Regional Jail	223,643	223,643	200,000	200,000
705	Home Confinement	-	-	-	-
706	Concealed Weapons	-	-	-	-
707	Investigative Services	-	-	-	-
708	Police Special Duty	-	-	-	-
709	Juvenile Detention Center	1,000	1,000	-	-
710	Civil Defense	-	-	-	-
711	Emergency Services	-	7,482	-	-
712	Communication Center	-	-	-	-
713	Fire Department	-	-	-	6,000
714	Fire Coordinator	-	-	-	-
715	Ambulance Authority	-	-	-	-
716	Dog Warden/Humane Society	-	-	15,000	15,000
717	Central Garage	-	-	-	-
718	Flood Control	-	-	-	-

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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	544,782	553,424	215,000	221,000
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Health & Sanitation Expenditures

800	Local Health Department	-	-	1,000	1,000
801	Mental Health	-	-	-	-
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	-	-	-	20,000
810	Garbage Department	-	-	-	-
811	Landfill/Incinerator	-	-	-	-
812	Recycling Center	-	-	-	-
813	Litter Control	-	-	-	-
814	Federal Grants	-	-	-	-
815	State Grants	-	-	-	-

Total Health & Sanitation Expenditures	200	200	1,000	21,000
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Culture & Recreation Expenditures

900	Parks & Recreation	-	-	-	-
901	Swimming Pools	-	-	-	-
902	4-H CAMP	-	-	-	-
903	Arts & Humanities	-	-	-	-
904	Museum Commission	-	-	-	-

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905	Fair Associations/Festivals	-	-	-	-
906	Youth Camp	-	-	-	-
907	Summer Youth Program	-	-	-	-
908	Community Center	1,202	1,202	-	-
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	-	-	8,000	8,161
917	Law Library	-	-	-	-
918	Federal Grants	-	-	-	-
919	State Grants	-	-	-	-
Total Culture & Recreation Expenditures		1,202	1,202	8,000	8,161
Social Services Expenditures					
950	Social Services	-	250,000	-	-
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		-	250,000	-	-
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	-	-	-	-
977	Assessor	-	-	-	-

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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	1,481,812	2,490,766	841,050	787,943
Public Safety Expenditures	544,782	553,424	215,000	221,000
Health & Sanitation Expenditures	200	200	1,000	21,000
Culture & Recreation Expenditures	1,202	1,202	8,000	8,161
Social Services Expenditures	-	250,000	-	-
Capital Projects Expenditures	-	-	-	-
GRAND TOTAL ALL EXPENDITURES	2,027,996	3,295,592	1,065,050	1,038,104
TOTAL REVENUES	2,027,996	3,295,592	1,065,050	1,038,104

GAS & OIL SEVERANCE TAX

Revenue

Gas & Oil Severance	40,000
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Original	Revised	Original	Revised
General	General	Coal	Coal
Fund	Fund	Fund	Fund

Expenditure

General Government	<u>0</u>
Public Safety	<u>40,000</u>
Health & Sanitation	<u>0</u>
Culture & Recreation	<u>0</u>
Social Services	<u>0</u>
Capital Projects	
Total Expenditure	<u>40,000</u>

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VIII Revenue Criteria Test for 2002 Salary Increases

	Column A	Column B	Meets Revenue
If Budgeted Revenue (B) is equal to or greater than the	Previous Year	2009 - 2010	Criteria Test
Previous Year (A), pay increases may be certified			
Total Revenue		4,333,696	
Subtract Reserve for Encumbrances		-43,460	
Subtract Fund Balance		-1,601,595	
Subtract Federal Grants		0	
Subtract State Grants		-425,776	
Subtract Other Grants		-80,929	
Subtract Sale of Fixed Assets		0	
Add Amount Necessary for Pay Increases	1,197		
700. Rev. Test	TOTAL	1,197	true

700

Press Control G for Correction List

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Original

Revised

Original

Revised

General

General

Coal

Coal

Fund

Fund

Fund

Fund