

WV State Auditor - Local Government Services Division - Review Sheet

County:	FAYETTE			
Fiscal Year:	2009 - 2010	Original	Revised	Original
Contact:	Charlotte Holly,	General	General	Coal
Phone No:	304-574-4228	Fund	Fund	Fund

REVENUES					
280	Reserve for Encumbrances	-	-	-	-
299	Unencumbered Fund Balance	632,111	2,358,215	292,139	702,743
301-01	Property Tax Current Year	4,955,151	4,955,151		-
301-02-05	Prior Year Taxes	250,000	250,000		-
301-06	Supplemental Taxes	210,000	300,000		-
301-07	Surplus	-	-		-
301-08	Del. & Non-entered Land Fund	40,000	40,000		-
301-09	Redemption from State Auditor	10,000	50,000		-
301-10	Prior Years Fifth & Other Prior years	-	-		-
301-11	Tax Lien Surplus	-	-		-
301-12	Tax Loss Restoration	2,000	2,000		-
301-90	Property Tax - Excess Levy	-	-		-
301-91	Property Tax - Excess Levy	-	-		-
301-92	Property Tax - Excess Levy	-	-		-
302	Tax Penalties & Interest	200,000	375,000		-
303	Dog Taxes	-	-		-
304	Property Transfer Tax	300,000	435,000		-
305	Coal Severance Tax	N/A	N/A	325,000	700,000
306	Gas & Oil Severance Tax	45,000	45,000		-
307	Horse & Dog Racing Tax	-	-		-
308	Wine & Liquor Tax	2,800	2,800		-
309	Hotel Occupancy Tax	150,000	230,000		-
310	Waste Coal	-	-		-
311	Payment in-Lieu of Taxes	-	-		-
312	Synthetic Fuel Tax	-	-		-
317	Licenses	-	-		-
318	Building Permits	155,000	180,000		-
319	Miscellaneous Permits	50	50		-
322	Federal Grants	-	-		-
323	State Grants	201,309	584,739		-
324	Other Grants	-	1,893		-
325	Federal Payment in Lieu of Taxes	40,000	40,000		-
327	Charges for Services	-	-		-
328	Magistrate Court Clerk	-	-		-
329	Sheriff's Service of Process	30,000	30,000		-
330	Sheriff's Earnings	10,100	10,100		-
331	County Clerk's Earnings	116,000	156,000		-
332	Circuit Clerk's Earnings	35,000	75,000		-
333	Prosecuting Attorney's Earnings	-	-		-
334	Accident Reports	3,000	5,000		-
335	Motor Vehicle License Fee	8,500	10,900		-

WV State Auditor - Local Government Services Division - Review Sheet

County:	FAYETTE				
Fiscal Year:	2009 - 2010	Original	Revised	Original	Revised
Contact:	Charlotte Holly,	General	General	Coal	Coal
Phone No:	304-574-4228	Fund	Fund	Fund	Fund
336	Map Sales	-	-		-
337	County Clerk Deed Fees	-	-		-
339	Parks & Recreation Fees	55,000	55,000		-
340	Rents & Concessions	28,350	38,350		-
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	95,000	215,000		-
349	Inspection Fees	-	-		-
350	IRP Fees (International Reg. Plan)	40,000	40,000		-
351	Jail Fees	-	-		-
361	Fines, Fees & Court Costs	24,000	31,000		-
362	Regional Jail Operations Partial Reim.	75,000	75,000		-
365	Interest Earned	15,000	18,000	6,000	6,000
366	Miscellaneous Revenue	5,000	5,000		-
367	Sheriff's Commission	11,870	11,870		-
368	Confiscated Property	-	-		-
369	Commissions	500	500		-
370		-	-		-
371	Recycling Programs	-	-		-
372	Filing Fees	-	-		-
373	Video Lottery	50,000	125,000		-
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	-	24,237		-
381	Charges to Other Entities	-	-		-
382	Refunds/Reimbursements (External Sources)	82,608	287,608	-	-
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	-	-		-

WV State Auditor - Local Government Services Division - Review Sheet

County: FAYETTE		Original	Revised	Original	Revised
Fiscal Year: 2009 - 2010		General	General	Coal	Coal
Contact: Charlotte Holly,		Fund	Fund	Fund	Fund
Phone No: 304-574-4228					
394	General School Reimbursements	225,000	225,000		-
395	Magistrate Court Reimbursements	60,000	60,000		-
396	Worthless Check Reimbursements	12,000	12,000		-
397	Payroll Reimbursements	-	-		-
398	Transfers from Rainy Day Funds	-	-		-
399	Transfers Assessor's Valuation Fund	-	-		-
Total Revenues		8,175,349	11,360,413	623,139	1,408,743
General Government Expenditures					
401	County Commission	2,080,864	2,961,088	131,471	253,322
402	County Clerk	322,776	351,347	-	-
403	Circuit Clerk	320,910	329,895	-	-
404	Sheriff-Treasurer	389,570	389,570	-	-
405	Prosecuting Attorney	672,026	672,026	-	-
406	Assessor	433,213	435,713	-	-
407	Assessor's Valuation Fund	-	-	-	-
408	Statewide Computer Network	43,898	62,052	-	-
409	Sheriff's Tax Processing	-	-	-	-
410	Surveyor	12,490	12,490	-	-
411	Fiduciary Supervisor	-	-	-	-
412	Agricultural Agent	47,891	70,783	-	-
413	Elections-County Clerk	137,180	314,030	-	-
414	Elections-Circuit Clerk	-	-	-	-
415	Magistrate Court	3,300	3,300	-	-
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	485,164	485,164	-	51,221
425	Other Buildings	93,285	100,957	-	50,000
426	Printing	-	-	-	-
427	Microfilm	-	-	-	-
428	Data Processing	-	-	-	-
429	Regional Development Authority	-	37,469	53,458	15,990
430	Community Development	76,037	77,037	-	-
431	Economic Development	-	-	-	-
432	Industrial Development	-	-	-	-
433	Geographic Information System	-	-	-	-
434	Airports	-	-	-	-

WV State Auditor - Local Government Services Division - Review Sheet

County:	FAYETTE					
Fiscal Year:	2009 - 2010		Original	Revised	Original	Revised
Contact:	Charlotte Holly,		General	General	Coal	Coal
Phone No:	304-574-4228		Fund	Fund	Fund	Fund
435	Public Works Department	-	-	-	-	
436	Rehabilitation of Property	-	-	-	-	
437	Acquisition of Property	-	-	-	-	
438	Building Inspection	164,543	164,543	-	-	
439	Planning & Zoning	58,156	58,156	-	-	
440	Engineering	-	-	-	-	
441	Housing Authority	-	-	-	-	
442	Federal Grants	-	14,910	-	-	
443	State Grants	-	219,009	-	-	
444	Other Grants	-	-	-	-	
445	Litigation Reserve	-	-	-	-	
446	Parking	-	-	-	-	
447	Finance Department	-	-	-	-	
448	Courthouse Annex	-	-	-	-	
449	Worthless Check	-	-	-	-	
450	Farm Preservation Programs	150,000	220,000	-	-	
451	Zoning Board	-	-	-	-	
452	Teen Court	-	-	-	-	
460	County Clerk Operations	-	-	-	-	
697	Contributions to Comms/Authorities	-	-	-	-	
698	Transfers/Reim. (Audit Findings)	-	-	-	-	
699	Contingencies	50,000	-	-	-	
Total General Government Expenditures		5,542,303	6,980,539	184,929	370,533	
Public Safety Expenditures						
700	Sheriff-Law Enforcement	697,446	729,546	14,400	14,400	
701	Sheriff-Service of Process	93,368	55,667	-	-	
702	Reimbursable Jail Costs	78,041	76,541	-	-	
703	Non-reimbursable Jail Costs	-	-	-	-	
704	Regional Jail	800,000	891,094	-	-	
705	Home Confinement	-	-	-	-	
706	Concealed Weapons	-	-	-	-	
707	Investigative Services	-	-	-	-	
708	Police Special Duty	-	-	-	-	
709	Juvenile Detention Center	-	-	-	-	
710	Civil Defense	-	-	-	-	
711	Emergency Services	-	-	1,000	1,000	
712	Communication Center	-	-	-	-	
713	Fire Department	-	-	-	-	
714	Fire Coordinator	-	-	-	-	
715	Ambulance Authority	-	-	-	-	
716	Dog Warden/Humane Society	54,524	62,176	169,000	169,000	
717	Central Garage	189,693	220,623	4,745	4,745	

WV State Auditor - Local Government Services Division - Review Sheet

County:	FAYETTE			
Fiscal Year:	2009 - 2010	Original	Revised	Original
Contact:	Charlotte Holly,	General	General	Coal
Phone No:	304-574-4228	Fund	Fund	Fund

718	Flood Control	-	-	1,000	1,000
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	251,636	408,330	-	-
732	Rapid Response	-	-	-	-
733	Mapping and Addressing	-	-	-	-
734	Local Emergency Planning Commission	-	-	-	-
735	Project Lifesaver	-	-	-	-

Total Public Safety Expenditures	2,164,708	2,443,977	190,145	190,145
---	-----------	-----------	---------	---------

Health & Sanitation Expenditures

800	Local Health Department	-	-	-	-
801	Mental Health	7,500	7,500	-	-
802	Other Health Programs	-	-	-	-
803	Hospital	-	-	-	-
804	Dental Clinic	-	-	-	-
805	Vital Statistics	-	-	-	-
806	Sewer	-	-	-	-
807	Storm Sewer	-	-	-	-
808	Solid Waste Authority	6,381	9,573	62,618	62,618
809	Water	-	-	20,000	20,000
810	Garbage Department	-	-	-	-
811	Landfill/Incinerator	-	-	-	-
812	Recycling Center	-	-	-	-
813	Litter Control	-	-	-	-
814	Federal Grants	-	-	-	-
815	State Grants	-	-	-	-

Total Health & Sanitation Expenditures	13,881	17,073	82,618	82,618
---	--------	--------	--------	--------

Culture & Recreation Expenditures

900	Parks & Recreation	379,457	516,766	28,187	28,187
901	Swimming Pools	-	-	-	-
902	4-H CAMP	-	-	-	-
903	Arts & Humanities	-	-	-	-

WV State Auditor - Local Government Services Division - Review Sheet

County:	FAYETTE			
Fiscal Year:	2009 - 2010	Original	Revised	Original
Contact:	Charlotte Holly,	General	General	Coal
Phone No:	304-574-4228	Fund	Fund	Fund

904	Museum Commission	-	-	-	-
905	Fair Associations/Festivals	-	-	-	-
906	Youth Camp	-	-	-	-
907	Summer Youth Program	-	-	-	-
908	Community Center	-	-	20,000	20,000
909	Historical Commission	-	-	-	-
910	Civic Promotions	-	-	-	-
911	Visitor's Bureau	75,000	115,000	-	-
912	Travel Council	-	-	-	-
913	Beautification	-	-	25,000	25,000
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	454,457	631,766	73,187	73,187
--	----------------	----------------	---------------	---------------

Social Services Expenditures

950	Social Services	-	-	-	-
951	Human Resources	-	-	-	-
952	Senior Citizens	-	-	3,500	3,500
953	Public Transit	-	-	1,000	1,000
954	Federal Grants	-	-	-	-
955	State Grants	-	-	-	-
956	Homeless Shelter	-	-	-	-
957	Family Law Master	-	-	-	-
958	Community Council	-	-	-	-
959	Cemeteries	-	-	-	-

Total Social Services Expenditures	-	-	4,500	4,500
---	----------	----------	--------------	--------------

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	-	33,000	-	-
973	Federal Grants	-	-	-	-
974	State Grants	-	68,558	-	-
975	County Clerk	-	-	-	-
976	Circuit Clerk	-	-	-	-

WV State Auditor - Local Government Services Division - Review Sheet

County:	FAYETTE			
Fiscal Year:	2009 - 2010	Original	Revised	Original
Contact:	Charlotte Holly,	General	General	Coal
Phone No:	304-574-4228	Fund	Fund	Fund

977	Assessor	-	-	-	-
978	Prosecuting Attorney	-	-	-	-
979	Sheriff-Treasurer	-	-	-	-
980	Sheriff-Law Enforcement	-	-	87,760	87,760
981	Sheriff-Jail	-	-	-	-
982	Data Processing	-	-	-	-
983	Election County Clerk	-	-	-	-
984	Circuit Court	-	-	-	-
985	Community Development	-	-	-	-
986	County Commission	-	434,000	-	200,000
987	Courthouse	-	450,000	-	200,000
988	Other Buildings	-	300,000	-	200,000
989	Extension Services	-	1,500	-	-
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	-	1,287,058	87,760	687,760
--	---	-----------	--------	---------

SUMMARY

General Government Expenditures	5,542,303	6,980,539	184,929	370,533
Public Safety Expenditures	2,164,708	2,443,977	190,145	190,145
Health & Sanitation Expenditures	13,881	17,073	82,618	82,618
Culture & Recreation Expenditures	454,457	631,766	73,187	73,187
Social Services Expenditures	-	-	4,500	4,500
Capital Projects Expenditures	-	1,287,058	87,760	687,760
GRAND TOTAL ALL EXPENDITURES	8,175,349	11,360,413	623,139	1,408,743
TOTAL REVENUES	8,175,349	11,360,413	623,139	1,408,743

GAS & OIL SEVERANCE TAX

Revenue

WV State Auditor - Local Government Services Division - Review Sheet

County: FAYETTE

Fiscal Year: 2009 - 2010

Contact: Charlotte Holly,

Phone No: 304-574-4228

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

Gas & Oil Severance 45,000

Expenditure

General Government 45,000

Public Safety 0

Health & Sanitation 0

Culture & Recreation 0

Social Services 0

Capital Projects

Total Expenditure 45,000

WV State Auditor - Local Government Services Division - Review Sheet

County: FAYETTE

Fiscal Year: 2009 - 2010

Contact: Charlotte Holly,

Phone No: 304-574-4228

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

Press Control G for Correction List

Corrections List - Budget FY FAYETTE

609 Sheriff-Service of Process has been reduced by 15% or more. Please explain