

WV State Auditor - Local Government Services Division - Review Sheet

County:	JACKSON			
Fiscal Year:	2009 - 2010	Original	Revised	Original
Contact:	Sandra Garrett	General	General	Coal
Phone No:	(304)373-2222	Fund	Fund	Fund

REVENUES					
280	Reserve for Encumbrances	-	-	-	-
299	Unencumbered Fund Balance	-	1,040,774	-	62,427
301-01	Property Tax Current Year	4,838,114	4,838,114		-
301-02-05	Prior Year Taxes	80,000	80,000		-
301-06	Supplemental Taxes	90,000	90,000		-
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	200,000	200,000		-
303	Dog Taxes	-	-		-
304	Property Transfer Tax	95,000	95,000		-
305	Coal Severance Tax	N/A	N/A	60,000	60,000
306	Gas & Oil Severance Tax	90,000	90,000		-
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	11,030	1,299,230		-
323	State Grants	-	123,249		-
324	Other Grants	-	8,010		-
325	Federal Payment in Lieu of Taxes	-	-		-
327	Charges for Services	14,000	14,000		-
328	Magistrate Court Clerk	-	-		-
329	Sheriff's Service of Process	18,000	18,000		-
330	Sheriff's Earnings	-	-		-
331	County Clerk's Earnings	95,000	95,000		-
332	Circuit Clerk's Earnings	15,000	15,000		-
333	Prosecuting Attorney's Earnings	-	-		-
334	Accident Reports	2,000	2,000		-
335	Motor Vehicle License Fee	6,000	6,000		-

WV State Auditor - Local Government Services Division - Review Sheet

County:	JACKSON			
Fiscal Year:	2009 - 2010	Original	Revised	Original
Contact:	Sandra Garrett	General	General	Coal
Phone No:	(304)373-2222	Fund	Fund	Fund

336	Map Sales	400	400		-
337	County Clerks Deed Fee	200	200		-
339	Parks & Recreation Fees	-	-		-
340	Rents & Concessions	54,972	42,432		-
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	47,000	55,000		-
349	Inspection Fees	-	-		-
350	IRP Fees (International Reg. Plan)	45,000	45,000		-
351	Jail Fees	-	-		-
361	Fines, Fees & Court Costs	-	-		-
362	Regional Jail Operations Partial Reim.	55,000	55,000		-
365	Interest Earned	10,000	10,000	-	-
366	Miscellaneous Revenue	6,000	6,000		-
367	Sheriff's Commission	15,000	15,000		-
368	Confiscated Property	-	-		-
369	Commissions	2,000	2,000		-
370	Gaming Income	30,000	30,000		-
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	-	-		-
380	Contributions/Transfer from Other Entities	2,400	2,400		-
381	Charges to Other Entities	-	-		-
382	Refunds/Reimbursements (External Sources)	10,000	86,505	-	-
383	Parking	-	-		-
384	Sale of Fixed Assets	-	-		-
385	Gain/Loss on Sale of Fixed Assets	-	-		-
388	Transfers From Other Funds	-	2,000		-
390	Emergency 911 Reimbursement	456,950	456,950		-
391	Dog & Kennel Reimbursement	-	-		-
392	Concealed Weapons Reimbursements	3,500	6,500		-
393	Home Confinement Reimbursements	-	-		-

WV State Auditor - Local Government Services Division - Review Sheet

County: JACKSON		Original	Revised	Original	Revised
Fiscal Year: 2009 - 2010		General	General	Coal	Coal
Contact: Sandra Garrett		Fund	Fund	Fund	Fund
Phone No: (304)373-2222					
394	General School Reimbursements	-	-		-
395	Magistrate Court Reimbursements	-	16,540		-
396	Worthless Check Reimbursements	13,050	13,050		-
397	Payroll Reimbursements	1,485,500	1,485,500		-
398	Transfers from Rainy Day Funds	-	-		-
399	Transfers Assessor's Valuation Fund	218,500	211,178		-
Total Revenues		8,049,616	10,596,032	60,000	122,427
General Government Expenditures					
401	County Commission	534,404	1,110,000	-	-
402	County Clerk	457,732	461,506	-	-
403	Circuit Clerk	252,703	253,919	-	-
404	Sheriff-Treasurer	341,596	343,380	-	-
405	Prosecuting Attorney	378,943	379,886	-	-
406	Assessor	408,943	411,318	-	-
407	Assessor's Valuation Fund	218,500	211,178	-	-
408	Statewide Computer Network	48,534	50,534	-	-
409	Sheriff's Tax Processing	-	-	-	-
410	Surveyor	-	-	-	-
411	Fiduciary Supervisor	-	-	-	-
412	Agricultural Agent	115,639	159,554	-	-
413	Elections-County Clerk	67,890	79,740	-	-
414	Elections-Circuit Clerk	-	-	-	-
415	Magistrate Court	13,050	13,050	-	-
416	Circuit Court	5,000	5,000	-	-
417	County Administrator	-	-	-	-
418	Purchasing Department	-	-	-	-
419	Personnel Office	-	-	-	-
420	Custodial	-	-	-	-
421	Civil Service	-	-	-	-
422	Infrastructure	-	-	-	-
423	Insurance Program (Self Insured)	-	-	-	-
424	Courthouse	565,771	717,288	60,000	122,427
425	Other Buildings	-	-	-	-
426	Printing	-	-	-	-
427	Microfilm	-	-	-	-
428	Data Processing	260,775	261,073	-	-
429	Regional Development Authority	6,585	6,585	-	-
430	Community Development	-	-	-	-
431	Economic Development	-	-	-	-
432	Industrial Development	50,000	50,000	-	-
433	Geographic Information System	-	-	-	-
434	Airports	61,910	1,137,315	-	-

WV State Auditor - Local Government Services Division - Review Sheet

County:	JACKSON				
Fiscal Year:	2009 - 2010	Original	Revised	Original	Revised
Contact:	Sandra Garrett	General	General	Coal	Coal
Phone No:	(304)373-2222	Fund	Fund	Fund	Fund
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	-	168,174	-	-
443	State Grants	-	67,800	-	-
444	Other Grants	-	9,920	-	-
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 Clerks Operations	200	200	-	-
697	Contributions to Comms/Authorities	-	-	-	-
698	Transfers/Reim. (Audit Findings)	-	-	-	-
699	Contingencies	5,163	9,113	-	-
Total General Government Expenditures		3,793,338	5,906,533	60,000	122,427
Public Safety Expenditures					
700	Sheriff-Law Enforcement	1,125,978	1,140,937	-	-
701	Sheriff-Service of Process	36,500	36,805	-	-
702	Reimbursable Jail Costs	-	-	-	-
703	Non-reimbursable Jail Costs	-	-	-	-
704	Regional Jail	600,000	600,000	-	-
705	Home Confinement	-	-	-	-
706	Concealed Weapons	-	-	-	-
707	Investigative Services	-	-	-	-
708	Police Special Duty	500	500	-	-
709	Juvenile Detention Center	-	-	-	-
710	Civil Defense	-	-	-	-
711	Emergency Services	30,606	28,122	-	-
712	Communication Center	456,950	456,950	-	-
713	Fire Department	125,000	125,000	-	-
714	Fire Coordinator	-	-	-	-
715	Ambulance Authority	1,445,500	1,445,500	-	-
716	Dog Warden/Humane Society	122,214	122,532	-	-
717	Central Garage	-	-	-	-

WV State Auditor - Local Government Services Division - Review Sheet

County:	JACKSON			
Fiscal Year:	2009 - 2010	Original	Revised	Original
Contact:	Sandra Garrett	General	General	Coal
Phone No:	(304)373-2222	Fund	Fund	Fund

718	Flood Control	5,000	5,000	-	-
719	Watershed Project	-	-	-	-
720	Dams & Dredging	-	-	-	-
721	Local Law Enforcement Grant	-	-	-	-
722	Local Law Enforcement Grant	-	-	-	-
723	Local Law Enforcement Grant	-	19,104	-	-
724	Local Law Enforcement Grant	-	49,000	-	-
725	Local Law Enforcement Grant	-	-	-	-
726	Local Law Enforcement Grant	-	27,250	-	-
727	Local Law Enforcement Grant	-	11,356	-	-
728	Local Law Enforcement Grant	-	17,449	-	-
729	Local Law Enforcement Grant	-	1,000	-	-
730	Courthouse Security	-	-	-	-
731	Community Based Corrections Program	-	25,000	-	-
732	Rapid Response	-	-	-	-
733	Mapping and Addressing	-	-	-	-
734	Local Emergency Planning Commission	-	-	-	-
735	Project Lifesaver	-	-	-	-

Total Public Safety Expenditures	3,948,248	4,111,505	-	-
-----------------------------------------	-----------	-----------	---	---

Health & Sanitation Expenditures

800	Local Health Department	47,000	47,000	-	-
801	Mental Health	400	400	-	-
802	Other Health Programs	-	-	-	-
803	Hospital	-	-	-	-
804	Dental Clinic	-	-	-	-
805	Vital Statistics	500	500	-	-
806	Sewer	-	-	-	-
807	Storm Sewer	-	-	-	-
808	Solid Waste Authority	14,000	14,000	-	-
809	Water	-	-	-	-
810	Garbage Department	-	-	-	-
811	Landfill/Incinerator	-	-	-	-
812	Recycling Center	-	-	-	-
813	Litter Control	2,500	2,500	-	-
814	Federal Grants	-	-	-	-
815	State Grants	-	-	-	-

Total Health & Sanitation Expenditures	64,400	64,400	-	-
---------------------------------------------------	--------	--------	---	---

Culture & Recreation Expenditures

900	Parks & Recreation	-	-	-	-
901	Swimming Pools	-	-	-	-
902	4-H CAMP	106,880	106,880	-	-
903	Arts & Humanities	-	-	-	-

WV State Auditor - Local Government Services Division - Review Sheet

County:	JACKSON			
Fiscal Year:	2009 - 2010	Original	Revised	Original
Contact:	Sandra Garrett	General	General	Coal
Phone No:	(304)373-2222	Fund	Fund	Fund

904	Museum Commission	-	-	-	-
905	Fair Associations/Festivals	1,500	1,500	-	-
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	47,000	55,000	-	-
917	Law Library	-	-	-	-
918	Federal Grants	-	-	-	-
919	State Grants	-	-	-	-

Total Culture & Recreation Expenditures	155,380	163,380	-	-
----------------------------------------------------	----------------	----------------	----------	----------

Social Services Expenditures

950	Social Services	-	-	-	-
951	Human Resources	-	-	-	-
952	Senior Citizens	23,750	23,750	-	-
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	23,750	23,750	-	-
-------------------------------------------	---------------	---------------	----------	----------

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	-	-	-	-

WV State Auditor - Local Government Services Division - Review Sheet

County:	JACKSON				
Fiscal Year:	2009 - 2010	Original	Revised	Original	Revised
Contact:	Sandra Garrett	General	General	Coal	Coal
Phone No:	(304)373-2222	Fund	Fund	Fund	Fund
977	Assessor	-	-	-	-
978	Prosecuting Attorney	-	-	-	-
979	Sheriff-Treasurer	-	-	-	-
980	Sheriff-Law Enforcement	64,500	64,500	-	-
981	Sheriff-Jail	-	-	-	-
982	Data Processing	-	-	-	-
983	Election County Clerk	-	-	-	-
984	Circuit Court	-	-	-	-
985	Community Development	-	-	-	-
986	County Commission	-	-	-	-
987	Courthouse	-	261,964	-	-
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		64,500	326,464	-	-
SUMMARY					
General Government Expenditures		3,793,338	5,906,533	60,000	122,427
Public Safety Expenditures		3,948,248	4,111,505	-	-
Health & Sanitation Expenditures		64,400	64,400	-	-
Culture & Recreation Expenditures		155,380	163,380	-	-
Social Services Expenditures		23,750	23,750	-	-
Capital Projects Expenditures		64,500	326,464	-	-
GRAND TOTAL ALL EXPENDITURES		8,049,616	10,596,032	60,000	122,427
TOTAL REVENUES		8,049,616	10,596,032	60,000	122,427

GAS & OIL SEVERANCE TAX

Revenue

WV State Auditor - Local Government Services Division - Review Sheet

County: JACKSON

Fiscal Year: 2009 - 2010

Contact: Sandra Garrett

Phone No: (304)373-2222

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

Gas & Oil Severance 90,000

Expenditure

General Government 90,000

Public Safety 0

Health & Sanitation 0

Culture & Recreation 0

Social Services 0

Capital Projects 0

Total Expenditure 90,000

WV State Auditor - Local Government Services Division - Review Sheet

County: JACKSON

Fiscal Year: 2009 - 2010

Contact: Sandra Garrett

Phone No: (304)373-2222

Original

Revised

Original

Revised

General

General

Coal

Coal

Fund

Fund

Fund

Fund

Press Control G for Correction List

Straight Approval