

WV State Auditor - Local Government Services Division - Review Sheet

County:	JEFFERSON			
Fiscal Year:	2009 - 2010	Original	Revised	Original
Contact:	F. Mark Schiavone	General	General	Coal
Phone No:	304-728-3331	Fund	Fund	Fund
				Revised
				Coal
				Fund

REVENUES

280	Reserve for Encumbrances	-	-	-	-
299	Unencumbered Fund Balance	200,000	3,329,554	-	466,483
301-01	Property Tax Current Year	9,343,082	9,343,082		-
301-02-05	Prior Year Taxes	312,000	312,000		-
301-06	Supplemental Taxes	100,000	100,000		-
301-07	Surplus	2,000	2,000		-
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	150,000	150,000		-
303	Dog Taxes	-	-		-
304	Property Transfer Tax	630,000	630,000		-
305	Coal Severance Tax	N/A	N/A	40,000	40,000
306	Gas & Oil Severance Tax	5,700	5,700		-
307	Horse & Dog Racing Tax	30,000	30,000		-
308	Wine & Liquor Tax	40,000	40,000		-
309	Hotel Occupancy Tax	400,000	480,000		-
310	Waste Coal	-	-		-
311	Payment in-Lieu of Taxes	-	-		-
312	Synthetic Fuel Tax	-	-		-
317	Licenses	100	100		-
318	Building Permits	420,000	420,000		-
319	Miscellaneous Permits	-	-		-
322	Federal Grants	-	80,000		-
323	State Grants	-	-		-
324	Other Grants	-	-		-
325	Federal Payment in Lieu of Taxes	16,000	16,000		-
327	Charges for Services	-	-		-
328	Magistrate Court Clerk	-	-		-
329	Sheriff's Service of Process	15,000	15,000		-
330	Sheriff's Earnings	17,500	17,500		-
331	County Clerk's Earnings	160,040	160,040		-
332	Circuit Clerk's Earnings	60,000	60,000		-
333	Prosecuting Attorney's Earnings	1,000	1,000		-
334	Accident Reports	5,000	5,000		-
335	Motor Vehicle License Fee	-	-		-

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336	Map Sales	4,000	4,000	-
337	Clerk Deed Fees	-	-	-
339	Parks & Recreation Fees	-	-	-
340	Rents & Concessions	56,418	56,418	-
341	Landfill/Incinerator Fees	-	-	-
342	Airport Revenue	-	-	-
343	Cemetery Revenue	-	-	-
344	Ambulance Fees	-	-	-
345	Emergency Services Fees	-	-	-
346	Emergency 911 Fee	1,296,000	1,296,000	-
347	Special Patrol/Security Systems	-	-	-
348	Franchise Agreement	275,000	275,000	-
349	Inspection Fees	-	-	-
350	IRP Fees (International Reg. Plan)	7,500	7,500	-
351	Jail Fees	-	-	-
361	Fines, Fees & Court Costs	-	-	-
362	Regional Jail Operations Partial Reim.	425,000	425,000	-
365	Interest Earned	126,700	126,700	-
366	Miscellaneous Revenue	1,200	1,200	-
367	Sheriff's Commission	15,000	15,000	-
368	Confiscated Property	-	-	-
369	Commissions	-	-	-
370	Gaming Income	-	-	-
371	Recycling Programs	16,000	16,000	-
372	Filing Fees	-	-	-
373	Video Lottery	4,280,000	4,280,000	-
374	Planning Commission Revenue	100,000	100,000	-
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)	60,000	146,837	-
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	-	-	-

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Contact: F. Mark Schiavone		Fund	Fund	Fund	Fund
Phone No: 304-728-3331					
394	General School Reimbursements	-	-	-	-
395	Magistrate Court Reimbursements	-	-	-	-
396	Worthless Check Reimbursements	-	-	-	-
397	Payroll Reimbursements	-	-	-	-
398	Transfers from Rainy Day Funds	-	-	-	-
399	Transfers Assessor's Valuation Fund	-	-	-	-
Total Revenues		18,570,240	21,946,631	40,000	506,483
General Government Expenditures					
401	County Commission	847,380	2,069,394	-	153,483
402	County Clerk	763,141	811,166	-	-
403	Circuit Clerk	486,871	563,708	-	-
404	Sheriff-Treasurer	473,560	492,929	-	-
405	Prosecuting Attorney	1,394,775	1,460,994	-	-
406	Assessor	885,453	896,556	-	-
407	Assessor's Valuation Fund	-	-	-	-
408	Statewide Computer Network	52,894	57,446	-	-
409	Sheriff's Tax Processing	-	-	-	-
410	Surveyor	-	-	-	-
411	Fiduciary Supervisor	-	-	-	-
412	Agricultural Agent	125,851	131,537	-	-
413	Elections-County Clerk	152,343	344,460	-	-
414	Elections-Circuit Clerk	-	-	-	-
415	Magistrate Court	4,947	4,947	-	-
416	Circuit Court	485	485	-	-
417	County Administrator	-	-	-	-
418	Purchasing Department	-	-	-	-
419	Personnel Office	-	-	-	-
420	Custodial	-	-	-	-
421	Civil Service	-	-	-	-
422	Capital Planning and Manangement	299,831	306,983	-	-
423	Insurance Program (Self Insured)	-	-	-	-
424	Courthouse	1,848,272	1,858,923	-	-
425	Other Buildings	619,145	748,483	-	-
426	Printing	-	-	-	-
427	Microfilm	-	-	-	-
428	Data Processing	63,300	83,300	-	-
429	Regional Development Authority	15,610	15,610	-	-
430	Community Development	-	-	-	-
431	Economic Development	337,710	358,904	-	-
432	Industrial Development	-	-	-	-
433	Geographic Information System	244,282	271,934	-	-
434	Airports	-	-	-	-

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435	Public Works Department	-	-	-	-
436	Rehabilitation of Property	-	-	-	-
437	Acquisition of Property	-	-	-	-
438	Building Inspection	-	-	-	-
439	Planning & Zoning	387,887	412,964	-	-
440	Engineering	673,205	789,491	-	-
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	133,557	135,634	-	-
452	Teen Court	-	-	-	-
460	County Clerk Operations	-	-	-	-
697	Contributions to Comms/Authorities	-	-	-	-
698	Transfers/Reim. (Audit Findings)	-	-	-	-
699	Contingencies	-	-	-	-

Total General Government Expenditures		9,810,499	11,815,848	-	153,483
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Public Safety Expenditures

700	Sheriff-Law Enforcement	2,615,138	2,831,579	-	-
701	Sheriff-Service of Process	15,000	15,000	-	-
702	Reimbursable Jail Costs	-	-	-	-
703	Non-reimbursable Jail Costs	-	-	-	-
704	Regional Jail	1,500,000	1,500,000	-	-
705	Home Confinement	-	-	-	-
706	Concealed Weapons	-	-	-	-
707	Investigative Services	-	-	-	-
708	Police Special Duty	-	-	-	-
709	Juvenile Detention Center	-	-	-	-
710	Civil Defense	-	-	-	-
711	Emergency Services	217,971	268,079	-	-
712	Communication Center	1,755,617	1,890,979	-	-
713	Fire Department	280,000	463,720	-	-
714	Fire Coordinator	-	-	-	-
715	Ambulance Authority	1,200,000	1,380,000	-	-
716	Dog Warden/Humane Society	242,355	251,334	-	-
717	Central Garage	-	-	-	-

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Phone No: 304-728-3331					
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	-	-	-	-
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		7,826,081	8,600,691	-	-
Health & Sanitation Expenditures					
800	Local Health Department	193,326	242,500	30,000	30,000
801	Mental Health	-	-	8,000	8,000
802	Other Health Programs	-	-	-	-
803	Hospital	-	-	-	-
804	Dental Clinic	-	-	-	-
805	Vital Statistics	-	-	-	-
806	Sewer	-	-	-	-
807	Storm Sewer	-	-	-	-
808	Solid Waste Authority	35,000	35,000	-	-
809	Water	-	-	-	-
810	Garbage Department	-	-	-	-
811	Landfill/Incinerator	-	-	-	-
812	Recycling Center	-	-	-	-
813	Litter Control	-	-	-	-
814	Federal Grants	-	-	-	-
815	State Grants	-	-	-	-
Total Health & Sanitation Expenditures		228,326	277,500	38,000	38,000
Culture & Recreation Expenditures					
900	Parks & Recreation	296,000	387,604	-	-
901	Swimming Pools	-	-	-	-
902	4-H CAMP	-	-	-	-
903	Arts & Humanities	16,667	36,666	-	-

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904	Museum Commission	-	-	-	-
905	Fair Associations/Festivals	-	-	-	-
906	Youth Camp	-	-	-	-
907	Summer Youth Program	-	-	-	-
908	Community Center	-	-	-	-
909	Historical Commission	16,667	33,403	-	-
910	Civic Promotions	-	-	-	-
911	Visitor's Bureau	200,000	240,000	-	-
912	Travel Council	-	-	-	-
913	Beautification	-	-	-	-
914	Rails to Trails	-	-	-	-
915	Hotel/Motel Promotion of Tourism	-	-	-	-
916	Library	160,000	232,800	-	-
917	Law Library	-	-	-	-
918	Federal Grants	-	-	-	-
919	State Grants	-	-	-	-

Total Culture & Recreation Expenditures	689,334	930,473	-	-
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Social Services Expenditures

950	Social Services	-	-	-	-
951	Human Resources	-	-	-	-
952	Senior Citizens	6,000	6,305	-	-
953	Public Transit	10,000	14,550	-	-
954	Federal Grants	-	-	-	-
955	State Grants	-	-	-	-
956	Homeless Shelter	-	-	-	-
957	Family Law Master	-	-	-	-
958	Community Council	-	-	-	-
959	Cemeteries	-	-	-	-

Total Social Services Expenditures	16,000	20,855	-	-
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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	-	31,000	-	-
976	Circuit Clerk	-	27,000	-	-

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Fiscal Year: 2009 - 2010		General	General	Coal	Coal
Contact: F. Mark Schiavone		Fund	Fund	Fund	Fund
Phone No: 304-728-3331					
977	Assessor	-	-	-	-
978	Prosecuting Attorney	-	50,114	-	-
979	Sheriff-Treasurer	-	1,000	-	-
980	Sheriff-Law Enforcement	-	62,400	-	-
981	Sheriff-Jail	-	-	-	-
982	Data Processing	-	-	-	-
983	Election County Clerk	-	31,000	-	-
984	Circuit Court	-	-	-	-
985	Community Development	-	-	-	-
986	County Commission	-	20,000	2,000	315,000
987	Courthouse	-	4,000	-	-
988	Other Buildings	-	45,000	-	-
989	Extension Services	-	4,750	-	-
990	Other Boards & Authorities	-	-	-	-
991	Purchasing	-	-	-	-
992	Communication Center	-	25,000	-	-
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		-	301,264	2,000	315,000
SUMMARY					
General Government Expenditures		9,810,499	11,815,848	-	153,483
Public Safety Expenditures		7,826,081	8,600,691	-	-
Health & Sanitation Expenditures		228,326	277,500	38,000	38,000
Culture & Recreation Expenditures		689,334	930,473	-	-
Social Services Expenditures		16,000	20,855	-	-
Capital Projects Expenditures		-	301,264	2,000	315,000
GRAND TOTAL ALL EXPENDITURES		18,570,240	21,946,631	40,000	506,483
TOTAL REVENUES		18,570,240	21,946,631	40,000	506,483

GAS & OIL SEVERANCE TAX

Revenue

WV State Auditor - Local Government Services Division - Review Sheet

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Original General Fund	Revised General Fund	Original Coal Fund	Revised Coal Fund
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Gas & Oil Severance 5,700

Expenditure

General Government 5,700

Public Safety 0

Health & Sanitation 0

Culture & Recreation 0

Social Services 0

Capital Projects

Total Expenditure 5,700

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

Press Control G for Correction List

