

WV State Auditor - Local Government Services Division - Review Sheet

County:	LINCOLN			
Fiscal Year:	2009 - 2010	Original	Revised	Original
Contact:	Judith A. Johnson	General	General	Coal
Phone No:	304-824-7990 ext. 221	Fund	Fund	Fund
				Revised
				Coal
				Fund

REVENUES

280	Reserve for Encumbrances	-	-	-	-
299	Unencumbered Fund Balance	435,686	1,378,145	342,000	1,342,626
301-01	Property Tax Current Year	2,209,840	2,209,840		-
301-02-05	Prior Year Taxes	25,000	25,000		-
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	7,000	7,000		-
303	Dog Taxes	-	-		-
304	Property Transfer Tax	15,000	15,000		-
305	Coal Severance Tax	N/A	N/A	600,000	600,000
306	Gas & Oil Severance Tax	70,000	70,000		-
307	Horse & Dog Racing Tax	-	-		-
308	Wine & Liquor Tax	100	100		-
309	Hotel Occupancy Tax	-	-		-
310	Waste Coal	-	-		-
311	Payment in-Lieu of Taxes	-	-		-
312	Synthetic Fuel Tax	-	-		-
317	Licenses	-	-		-
318	Building Permits	10,000	10,000		-
319	Miscellaneous Permits	-	-		-
322	Federal Grants	25,000	25,000		-
323	State Grants	-	-		-
324	Other Grants	-	-		-
325	Federal Payment in Lieu of Taxes	-	-		-
327	Charges for Services	-	-		-
328	Magistrate Court Clerk	-	-		-
329	Sheriff's Service of Process	27,537	27,537		-
330	Sheriff's Earnings	1,200	1,200		-
331	County Clerk's Earnings	45,000	45,000		-
332	Circuit Clerk's Earnings	10,000	10,000		-
333	Prosecuting Attorney's Earnings	-	-		-
334	Accident Reports	-	-		-
335	Motor Vehicle License Fee	6,500	6,500		-

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336	Map Sales	-	-	-
337	County clerk Deed fee	-	-	-
339	Parks & Recreation Fees	-	-	-
340	Rents & Concessions	15,000	15,000	-
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	42,000	42,000	-
349	Inspection Fees	-	-	-
350	IRP Fees (International Reg. Plan)	40,000	40,000	-
351	Jail Fees	-	-	-
361	Fines, Fees & Court Costs	-	-	-
362	Regional Jail Operations Partial Reim.	40,000	88,000	-
365	Interest Earned	7,500	7,500	-
366	Miscellaneous Revenue	20,000	20,000	-
367	Sheriff's Commission	12,000	12,000	-
368	Confiscated Property	-	-	-
369	Commissions	-	-	-
370	Gaming Income	15,000	32,703	-
371	Recycling Programs	-	-	-
372	Filing Fees	-	-	-
373	Video Lottery	10,000	10,000	-
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)	-	38,761	-
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	53,407	53,407	-

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Phone No: 304-824-7990 ext. 221					
394	General School Reimbursements	35,000	35,000		-
395	Magistrate Court Reimbursements	18,000	18,000		-
396	Worthless Check Reimbursements	-	-		-
397	Payroll Reimbursements	-	-		-
398	Transfers from Rainy Day Funds	-	-		-
399	Transfers Assessor's Valuation Fund	-	-		-
Total Revenues		3,210,770	4,257,693	942,000	1,942,626
General Government Expenditures					
401	County Commission	782,916	1,292,668	-	700,626
402	County Clerk	210,347	213,865	-	-
403	Circuit Clerk	155,095	156,122	-	-
404	Sheriff-Treasurer	192,215	192,927	-	-
405	Prosecuting Attorney	234,840	237,094	-	-
406	Assessor	251,714	256,680	-	-
407	Assessor's Valuation Fund	-	-	-	-
408	Statewide Computer Network	43,153	47,153	-	-
409	Sheriff's Tax Processing	-	-	-	-
410	Surveyor	-	-	-	-
411	Fiduciary Supervisor	-	-	-	-
412	Agricultural Agent	-	-	-	-
413	Elections-County Clerk	110,090	123,343	-	-
414	Elections-Circuit Clerk	-	-	-	-
415	Magistrate Court	-	-	-	-
416	Circuit Court	-	-	-	-
417	County Administrator	-	-	-	-
418	Purchasing Department	-	-	-	-
419	Personnel Office	-	-	-	-
420	Custodial	-	-	-	-
421	Civil Service	-	-	-	-
422	Infrastructure	-	-	-	-
423	Insurance Program (Self Insured)	-	-	-	-
424	Courthouse	255,223	255,621	-	-
425	Other Buildings	100,000	160,000	-	-
426	Printing	-	-	-	-
427	Microfilm	-	-	-	-
428	Data Processing	67,000	67,000	-	-
429	Regional Development Authority	3,653	3,653	-	-
430	Community Development	-	-	-	-
431	Economic Development	-	-	34,000	34,000
432	Industrial Development	-	-	-	-
433	Geographic Information System	-	-	-	-
434	Airports	-	-	-	-

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Phone No:	304-824-7990 ext. 221				
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	-	-	13,000	13,000
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		2,406,246	3,006,126	47,000	747,626
Public Safety Expenditures					
700	Sheriff-Law Enforcement	305,543	309,447	-	-
701	Sheriff-Service of Process	27,537	27,919	-	-
702	Reimbursable Jail Costs	-	-	-	-
703	Non-reimbursable Jail Costs	-	-	-	-
704	Regional Jail	200,000	200,000	400,000	400,000
705	Home Confinement	53,407	53,407	-	-
706	Concealed Weapons	-	-	-	-
707	Investigative Services	-	-	-	-
708	Police Special Duty	-	-	-	-
709	Juvenile Detention Center	-	-	-	-
710	Civil Defense	-	-	-	-
711	Emergency Services	-	-	-	-
712	Communication Center	25,000	25,000	-	-
713	Fire Department	-	260,386	-	-
714	Fire Coordinator	-	-	-	-
715	Ambulance Authority	-	158,221	-	-
716	Dog Warden/Humane Society	-	20,000	-	-
717	Central Garage	-	-	-	-

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718	Flood Control	-	-	-	-
719	Watershed Project	-	-	-	-
720	Dams & Dredging	6,000	6,000	-	-
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		617,487	1,060,380	400,000	400,000
Health & Sanitation Expenditures					
800	Local Health Department	3,000	3,000	-	-
801	Mental Health	8,000	8,150	-	-
802	Other Health Programs	-	-	-	-
803	Hospital	-	-	-	-
804	Dental Clinic	-	-	-	-
805	Vital Statistics	200	200	-	-
806	Sewer	27,647	27,647	-	-
807	Storm Sewer	-	-	-	-
808	Solid Waste Authority	-	-	-	-
809	Water	-	-	400,000	700,000
810	Garbage Department	-	-	-	-
811	Landfill/Incinerator	-	-	-	-
812	Recycling Center	-	-	-	-
813	Litter Control	31,876	31,876	-	-
814	Federal Grants	-	-	-	-
815	State Grants	-	-	-	-
Total Health & Sanitation Expenditures		70,723	70,873	400,000	700,000
Culture & Recreation Expenditures					
900	Parks & Recreation	42,000	46,000	-	-
901	Swimming Pools	-	-	-	-
902	4-H CAMP	-	-	9,000	9,000
903	Arts & Humanities	-	-	-	-

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904	Museum Commission	-	-	-	-
905	Fair Associations/Festivals	12,500	12,500	10,000	10,000
906	Youth Camp	-	-	10,000	10,000
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	61,814	61,814	-	-
917	Law Library	-	-	-	-
918	Federal Grants	-	-	-	-
919	State Grants	-	-	-	-

Total Culture & Recreation Expenditures	116,314	120,314	29,000	29,000
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Social Services Expenditures

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

Total Social Services Expenditures	-	-	10,000	10,000
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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	-	-	56,000	56,000
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	-	-	56,000	56,000
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SUMMARY

General Government Expenditures	2,406,246	3,006,126	47,000	747,626
Public Safety Expenditures	617,487	1,060,380	400,000	400,000
Health & Sanitation Expenditures	70,723	70,873	400,000	700,000
Culture & Recreation Expenditures	116,314	120,314	29,000	29,000
Social Services Expenditures	-	-	10,000	10,000
Capital Projects Expenditures	-	-	56,000	56,000
GRAND TOTAL ALL EXPENDITURES	3,210,770	4,257,693	942,000	1,942,626
TOTAL REVENUES	3,210,770	4,257,693	942,000	1,942,626

GAS & OIL SEVERANCE TAX

Revenue

Gas & Oil Severance	70,000
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Expenditure

General Government	<u>0</u>
Public Safety	<u>70,000</u>
Health & Sanitation	<u>0</u>
Culture & Recreation	<u>0</u>
Social Services	<u>0</u>
Capital Projects	
Total Expenditure	<u>70,000</u>

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Original

Revised

Original

Revised

General

General

Coal

Coal

Fund

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Fund

Press Control G for Correction List