

WV State Auditor - Local Government Services Division - Review Sheet

County:	MARION				
Fiscal Year:	2009 - 2010	Original	Revised	Original	Revised
Contact:	Marie Lockhart	General	General	Coal	Coal
Phone No:	304-367-5455	Fund	Fund	Fund	Fund

REVENUES					
280	Reserve for Encumbrances	-	117,741	-	120,221
299	Unencumbered Fund Balance	915,757	1,680,864	-	2,246,679
301-01	Property Tax Current Year	6,538,759	6,538,759		-
301-02-05	Prior Year Taxes	500,000	500,000		-
301-06	Supplemental Taxes	220,000	220,000		-
301-07	Surplus	16,000	16,000		-
301-08	Del. & Non-entered Land Fund	10,000	10,000		-
301-09	Redemption from State Auditor	4,700	4,700		-
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	362,000	362,000		-
303	Dog Taxes	-	-		-
304	Property Transfer Tax	223,700	223,700		-
305	Coal Severance Tax		-	1,770,254	1,770,254
306	Gas & Oil Severance Tax	128,000	128,000		-
307	Horse & Dog Racing Tax	-	-		-
308	Wine & Liquor Tax	3,800	3,800		-
309	Hotel Occupancy Tax	153,000	153,000		-
310	Waste Coal	-	-		-
311	Payment in-Lieu of Taxes	-	-		-
312	Synthetic Fuel Tax	44,000	44,000		-
317	Licenses	-	-		-
318	Building Permits	-	-		-
319	Miscellaneous Permits	-	-		-
322	Federal Grants	-	317,440		-
323	State Grants	-	118,833		-
324	Other Grants	-	-		-
325	Federal Payment in Lieu of Taxes	-	-		-
327	Charges for Services	-	-		-
328	Magistrate Court Clerk	-	-		-
329	Sheriff's Service of Process	67,742	67,742		-
330	Sheriff's Earnings	6,500	6,500		-
331	County Clerk's Earnings	200,000	200,000		-
332	Circuit Clerk's Earnings	58,500	58,500		-
333	Prosecuting Attorney's Earnings	-	-		-
334	Accident Reports	5,000	5,000		-
335	Motor Vehicle License Fee	11,800	11,800		-

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336	Map Sales	-	-		-
337	Clerk Deed Fees	-	-		-
339	Parks & Recreation Fees	-	-		-
340	Rents & Concessions	5,420	5,420		-
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	61,800	61,800		-
349	Inspection Fees	-	-		-
350	IRP Fees (International Reg. Plan)	23,700	23,700		-
351	Jail Fees	6,300	6,300		-
361	Fines, Fees & Court Costs	3,700	3,700		-
362	Regional Jail Operations Partial Reim.	-	-		-
365	Interest Earned	40,000	40,000	32,000	32,000
366	Miscellaneous Revenue	32,250	32,250		-
367	Sheriff's Commission	15,000	15,000		-
368	Confiscated Property	-	-		-
369	Commissions	2,700	2,700		-
370	Gaming Income	42,877	42,877		-
371	Recycling Programs	-	-		-
372	Filing Fees	-	-		-
373	Video Lottery	125,100	125,100		-
374	Planning Commission Revenue	-	-		-
375	Sale of Materials	77,700	77,700		-
376	Royalties	-	334,660		-
377	Sale of Bonds	-	-		-
378	Proceeds from Bond Restructuring	-	-		-
380	Contributions/Transfer from Other Entities	-	3,000		-
381	Charges to Other Entities	50,000	50,000		-
382	Refunds/Reimbursements (External Sources)	59,000	59,000	-	-
383	Parking	-	-		-
384	Sale of Fixed Assets	-	-		-
385	Gain/Loss on Sale of Fixed Assets	-	-		-
388	Transfers From Other Funds	-	75,000		-
390	Emergency 911 Reimbursement	-	-		-
391	Dog & Kennel Reimbursement	-	-		-
392	Concealed Weapons Reimbursements	-	-		-
393	Home Confinement Reimbursements	-	-		-

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Phone No: 304-367-5455					
394	General School Reimbursements	250,000	250,000		-
395	Magistrate Court Reimbursements	14,000	14,000		-
396	Worthless Check Reimbursements	-	-		-
397	Payroll Reimbursements	-	-		-
398	Transfers from Rainy Day Funds	-	-		-
399	Transfers Assessor's Valuation Fund	-	-		-
Total Revenues		10,278,805	12,010,586	1,802,254	4,169,154
General Government Expenditures					
401	County Commission	784,119	785,693	61,000	651,000
402	County Clerk	595,650	625,459	-	-
403	Circuit Clerk	451,603	483,252	-	-
404	Sheriff-Treasurer	513,238	559,945	-	-
405	Prosecuting Attorney	753,097	771,925	-	-
406	Assessor	644,611	646,012	-	-
407	Assessor's Valuation Fund	-	-	-	-
408	Statewide Computer Network	100,000	100,000	-	-
409	Sheriff's Tax Processing	-	-	-	-
410	Surveyor	-	-	-	-
411	Fiduciary Supervisor	36,000	36,000	-	-
412	Agricultural Agent	-	-	89,366	91,316
413	Elections-County Clerk	288,330	323,010	-	-
414	Elections-Circuit Clerk	-	-	-	-
415	Magistrate Court	-	-	-	-
416	Circuit Court	-	6,266	-	-
417	County Administrator	-	-	-	-
418	Purchasing Department	582,447	656,503	-	-
419	Personnel Office	84,410	84,410	-	-
420	Custodial	281,683	282,097	-	-
421	Civil Service	-	-	-	-
422	Infrastructure	-	-	-	-
423	Insurance Program (Self Insured)	-	-	-	-
424	Courthouse	506,051	599,056	-	-
425	Other Buildings	111,000	118,804	420,284	420,284
426	Printing	-	-	-	-
427	Microfilm	-	-	-	-
428	Data Processing	178,715	195,729	-	-
429	Regional Development Authority	-	-	14,716	14,716
430	Community Development	-	-	-	-
431	Economic Development	-	-	35,000	35,000
432	Industrial Development	-	-	-	-
433	Geographic Information System	-	-	245,000	245,000
434	Airports	-	-	25,000	25,000

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435	Public Works Department	-	-	-	-
436	Rehabilitation of Property	9,800	9,800	-	-
437	Acquisition of Property	-	-	-	-
438	Building Inspection	-	-	6,300	6,300
439	Planning & Zoning	64,322	64,322	8,000	8,000
440	Engineering	-	-	-	-
441	Housing Authority	-	-	-	-
442	Federal Grants	-	10,663	-	-
443	State Grants	-	50,330	-	-
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)	261,073	197,668	369,651	923,971
699	Contingencies	214,000	483,617	50,000	50,000
Total General Government Expenditures		6,460,149	7,090,561	1,324,317	2,470,587
Public Safety Expenditures					
700	Sheriff-Law Enforcement	1,747,190	2,029,823	44,528	44,528
701	Sheriff-Service of Process	67,742	67,742	-	-
702	Reimbursable Jail Costs	-	-	-	-
703	Non-reimbursable Jail Costs	-	-	-	-
704	Regional Jail	1,301,000	1,376,000	-	-
705	Home Confinement	-	-	-	-
706	Concealed Weapons	-	-	-	-
707	Investigative Services	-	-	-	-
708	Police Special Duty	-	-	-	-
709	Juvenile Detention Center	-	-	-	-
710	Civil Defense	-	-	-	-
711	Emergency Services	46,178	53,184	14,000	14,000
712	Communication Center	-	-	-	-
713	Fire Department	-	-	130,000	169,000
714	Fire Coordinator	-	-	-	-
715	Ambulance Authority	-	-	-	-
716	Dog Warden/Humane Society	61,750	61,750	-	-
717	Central Garage	94,243	95,188	-	-

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718	Flood Control	-	-	3,000	3,000
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	40,089	40,089	-	-
725	Local Law Enforcement Grant	-	-	-	-
726	Local Law Enforcement Grant	-	-	-	-
727	Local Law Enforcement Grant	-	25,691	-	-
728	Local Law Enforcement Grant	-	-	-	-
729	Local Law Enforcement Grant	-	-	-	-
730	Courthouse Security	-	-	-	-
731	Community Based Corrections Program	-	72,113	-	-
732	Rapid Response	-	-	-	-
733	Mapping and Addressing	-	-	-	-
734	Local Emergency Planning Commission	-	-	-	-
735	Project Lifesaver	-	-	-	-

Total Public Safety Expenditures	3,358,192	3,821,580	191,528	230,528
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Health & Sanitation Expenditures

800	Local Health Department	-	-	57,000	85,500
801	Mental Health	50,000	50,000	-	-
802	Other Health Programs	-	-	-	-
803	Hospital	-	-	-	-
804	Dental Clinic	-	-	-	-
805	Vital Statistics	-	-	-	-
806	Sewer	2,900	2,900	-	-
807	Storm Sewer	-	-	-	-
808	Solid Waste Authority	-	-	14,000	24,500
809	Water	-	-	100,000	350,000
810	Garbage Department	-	-	-	-
811	Landfill/Incinerator	-	-	-	-
812	Recycling Center	-	-	-	-
813	Litter Control	-	-	45,801	45,801
814	Federal Grants	-	-	-	-
815	State Grants	-	-	-	-

Total Health & Sanitation Expenditures	52,900	52,900	216,801	505,801
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Culture & Recreation Expenditures

900	Parks & Recreation	8,000	8,000	-	-
901	Swimming Pools	-	-	-	-
902	4-H CAMP	-	-	-	-
903	Arts & Humanities	-	-	-	-

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904	Museum Commission	-	-	-	-
905	Fair Associations/Festivals	-	-	-	-
906	Youth Camp	-	-	-	-
907	Summer Youth Program	-	-	5,000	5,000
908	Community Center	-	-	3,500	3,500
909	Historical Commission	-	-	-	-
910	Civic Promotions	-	-	-	-
911	Visitor's Bureau	105,000	220,000	-	-
912	Travel Council	-	-	-	-
913	Beautification	-	-	-	-
914	Rails to Trails	-	-	-	-
915	Hotel/Motel Promotion of Tourism	-	-	-	-
916	Library	66,000	66,000	-	-
917	Law Library	-	-	-	-
918	Federal Grants	-	-	-	-
919	State Grants	-	-	-	-

Total Culture & Recreation Expenditures	179,000	294,000	8,500	8,500
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Social Services Expenditures

950	Social Services	-	-	5,000	5,000
951	Human Resources	-	-	-	-
952	Senior Citizens	75,564	75,666	-	-
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	75,564	75,666	5,000	5,000
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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	-	208,868	-	-
974	State Grants	-	26,316	-	-
975	County Clerk	53,000	53,000	-	-
976	Circuit Clerk	-	-	-	-

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977	Assessor	-	-	-	-
978	Prosecuting Attorney	-	-	-	-
979	Sheriff-Treasurer	-	-	-	-
980	Sheriff-Law Enforcement	-	-	20,000	90,525
981	Sheriff-Jail	-	-	-	-
982	Data Processing	-	-	-	-
983	Election County Clerk	-	-	36,108	36,108
984	Circuit Court	-	-	-	-
985	Community Development	-	-	-	-
986	County Commission	100,000	387,695	-	524,587
987	Courthouse	-	-	-	-
988	Other Buildings	-	-	-	297,518
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	153,000	675,879	56,108	948,738
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SUMMARY

General Government Expenditures	6,460,149	7,090,561	1,324,317	2,470,587
Public Safety Expenditures	3,358,192	3,821,580	191,528	230,528
Health & Sanitation Expenditures	52,900	52,900	216,801	505,801
Culture & Recreation Expenditures	179,000	294,000	8,500	8,500
Social Services Expenditures	75,564	75,666	5,000	5,000
Capital Projects Expenditures	153,000	675,879	56,108	948,738
GRAND TOTAL ALL EXPENDITURES	10,278,805	12,010,586	1,802,254	4,169,154
TOTAL REVENUES	10,278,805	12,010,586	1,802,254	4,169,154

GAS & OIL SEVERANCE TAX

Revenue

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Original General Fund	Revised General Fund	Original Coal Fund	Revised Coal Fund
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Gas & Oil Severance 128,000

Expenditure

General Government	<u>128,000</u>
Public Safety	<u>0</u>
Health & Sanitation	<u>0</u>
Culture & Recreation	<u>0</u>
Social Services	<u>0</u>
Capital Projects	
Total Expenditure	<u>128,000</u>

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Press Control G for Correction List