

## WV State Auditor - Local Government Services Division - Review Sheet

<b>County:</b>	MCDOWELL			
<b>Fiscal Year:</b>	2009 - 2010	<b>Original</b>	<b>Revised</b>	<b>Original</b>
<b>Contact:</b>	Jennifer Wimmer	<b>General</b>	<b>General</b>	<b>Coal</b>
<b>Phone No:</b>	304-436-8548	<b>Fund</b>	<b>Fund</b>	<b>Fund</b>

REVENUES	*Acct. 301.01 cut to match revenues after an amended Certificate of Value received			
280	Reserve for Encumbrances	-	-	-
299	Unencumbered Fund Balance	288,021	288,021	50,000
301-01	Property Tax Current Year (See note above)	3,132,686	2,924,395	-
301-02-05	Prior Year Taxes	76,000	226,000	-
301-06	Supplemental Taxes	30,000	30,000	-
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	75,000	75,000	-
303	Dog Taxes	-	-	-
304	Property Transfer Tax	60,000	60,000	-
305	Coal Severance Tax	N/A	N/A	600,000
306	Gas & Oil Severance Tax	160,000	535,000	-
307	Horse & Dog Racing Tax	-	-	-
308	Wine & Liquor Tax	1,590	1,590	-
309	Hotel Occupancy Tax	-	-	-
310	Waste Coal	-	135,000	-
311	Payment in-Lieu of Taxes	-	-	-
312	Synthetic Fuel Tax	-	-	-
317	Licenses	-	-	-
318	Building Permits	-	-	-
319	Miscellaneous Permits	-	-	-
322	Federal Grants	-	150,000	-
323	State Grants	34,322	534,322	-
324	Other Grants	-	-	-
325	Federal Payment in Lieu of Taxes	-	-	-
327	Charges for Services	-	-	-
328	Magistrate Court Clerk	-	-	-
329	Sheriff's Service of Process	5,000	5,000	-
330	Sheriff's Earnings	1,500	1,500	-
331	County Clerk's Earnings	75,000	75,000	-
332	Circuit Clerk's Earnings	20,000	20,000	-
333	Prosecuting Attorney's Earnings	-	-	-
334	Accident Reports	1,500	1,500	-
335	Motor Vehicle License Fee	-	-	-

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<b>Phone No:</b>	<b>304-436-8548</b>	<b>Fund</b>	<b>Fund</b>	<b>Fund</b>

336	Map Sales	-	-		-
337	Clerk Deed Fees	-	-		-
339	Parks & Recreation Fees	-	-		-
340	Rents & Concessions	2,500	2,500		-
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	-	-		-
349	Inspection Fees	-	-		-
350	IRP Fees (International Reg. Plan)	45,000	45,000		-
351	Jail Fees	-	140,000		-
361	Fines, Fees & Court Costs	8,000	8,000		-
362	Regional Jail Operations Partial Reim.	-	-		-
365	Interest Earned	30,000	30,000	-	-
366	Miscellaneous Revenue	25,000	53,891		-
367	Sheriff's Commission	15,000	15,000		-
368	Confiscated Property	-	-		-
369	Commissions	500	500		-
370	Gaming Income	15,000	44,400		-
371	Recycling Programs	-	-		-
372	Filing Fees	-	-		-
373	Video Lottery	15,000	15,000		-
374	Planning Commission Revenue	-	-		-
375	Sale of Materials	-	-		-
376	Royalties	-	50,000		-
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)	-	492,000	-	-
383	Parking	-	-		-
384	Sale of Fixed Assets	-	-		-
385	Gain/Loss on Sale of Fixed Assets	-	-		-
388	Transfers From Other Funds	192,000	844,445		-
390	Emergency 911 Reimbursement	-	-		-
391	Dog & Kennel Reimbursement	-	-		-
392	Concealed Weapons Reimbursements	-	-		-
393	Home Confinement Reimbursements	77,906	77,906		-

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Contact:	Jennifer Wimmer		General	General	Coal	Coal
Phone No:	304-436-8548		Fund	Fund	Fund	Fund
394	General School Reimbursements		100,000	100,000		-
395	Magistrate Court Reimbursements		15,000	15,000		-
396	Worthless Check Reimbursements		-	-		-
397	Payroll Reimbursements		147,869	147,869		-
398	Transfers from Rainy Day Funds		-	-		-
399	Transfers Assessor's Valuation Fund		140,871	140,871		-
<b>Total Revenues</b>			<b>4,790,265</b>	<b>7,284,710</b>	<b>650,000</b>	<b>1,150,000</b>
<b>General Government Expenditures</b>						
401	County Commission		704,514	1,077,150	153,825	403,825
402	County Clerk		304,459	351,793	-	-
403	Circuit Clerk		286,896	317,234	-	-
404	Sheriff-Treasurer		245,804	250,204	-	-
405	Prosecuting Attorney		460,369	471,775	-	-
406	Assessor		250,445	311,757	-	-
407	Assessor's Valuation Fund		140,871	140,871	-	-
408	Statewide Computer Network		45,000	52,000	-	-
409	Sheriff's Tax Processing		-	-	-	-
410	Surveyor		-	-	-	-
411	Fiduciary Supervisor		-	-	-	-
412	Agricultural Agent		-	-	-	-
413	Elections-County Clerk		174,959	207,095	-	-
414	Elections-Circuit Clerk		-	-	-	-
415	Magistrate Court		-	-	-	-
416	Circuit Court		-	-	-	-
417	County Administrator		-	-	-	-
418	Purchasing Department		-	-	-	-
419	Personnel Office		-	-	-	-
420	Custodial		-	-	-	-
421	Civil Service		-	-	475	475
422	Infrastructure		-	-	-	-
423	Insurance Program (Self Insured)		-	-	-	-
424	Courthouse		173,185	239,687	273,700	398,700
425	Other Buildings		-	-	189,000	314,000
426	Printing		-	-	-	-
427	Microfilm		-	-	-	-
428	Data Processing		-	-	17,000	17,000
429	Regional Development Authority		17,540	17,540	-	-
430	Community Development		-	-	-	-
431	Economic Development		-	135,000	-	-
432	Industrial Development		-	-	-	-
433	Geographic Information System		-	-	-	-
434	Airports		-	-	-	-

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Contact:	Jennifer Wimmer	General	General	Coal	Coal
Phone No:	304-436-8548	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	-	125,000	-	-
443	State Grants	34,322	134,322	-	-
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	-	200	-	-
697	Contributions to Comms/Authorities	-	-	-	-
698	Transfers/Reim. (Audit Findings)	-	801,410	-	-
699	Contingencies	-	-	-	-
<b>Total General Government Expenditures</b>		<b>2,838,364</b>	<b>4,633,038</b>	<b>634,000</b>	<b>1,134,000</b>
<b>Public Safety Expenditures</b>					
700	Sheriff-Law Enforcement	472,702	651,555	-	-
701	Sheriff-Service of Process	62,429	77,557	-	-
702	Reimbursable Jail Costs	-	-	-	-
703	Non-reimbursable Jail Costs	208,266	253,964	-	-
704	Regional Jail	840,000	960,000	-	-
705	Home Confinement	77,906	77,906	-	-
706	Concealed Weapons	-	-	-	-
707	Investigative Services	-	-	-	-
708	Police Special Duty	-	-	-	-
709	Juvenile Detention Center	-	-	-	-
710	Civil Defense	-	-	-	-
711	Emergency Services	-	-	-	-
712	Communication Center	-	-	-	-
713	Fire Department	-	-	-	-
714	Fire Coordinator	-	-	-	-
715	Ambulance Authority	-	-	-	-
716	Dog Warden/Humane Society	25,370	25,964	6,000	6,000
717	Central Garage	92,490	162,490	-	-

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Contact: Jennifer Wimmer		Fund	Fund	Fund	Fund
Phone No: 304-436-8548					
718	Flood Control	38,985	43,526	-	-
719	Watershed Project	-	-	-	-
720	Dams & Dredging	-	-	-	-
721	Local Law Enforcement Grant	71,862	73,462	-	-
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	43,890	306,247	-	-
732	Rapid Response	-	-	-	-
733	Mapping and Addressing	-	-	-	-
734	Local Emergency Planning Commission	-	-	-	-
735	Project Lifesaver	-	-	-	-
<b>Total Public Safety Expenditures</b>		<b>1,933,900</b>	<b>2,632,671</b>	<b>6,000</b>	<b>6,000</b>
<b>Health &amp; Sanitation Expenditures</b>					
800	Local Health Department	-	-	-	-
801	Mental Health	-	-	10,000	10,000
802	Other Health Programs	-	-	-	-
803	Hospital	-	-	-	-
804	Dental Clinic	-	-	-	-
805	Vital Statistics	-	-	-	-
806	Sewer	-	-	-	-
807	Storm Sewer	-	-	-	-
808	Solid Waste Authority	-	-	-	-
809	Water	-	-	-	-
810	Garbage Department	-	-	-	-
811	Landfill/Incinerator	18,001	19,001	-	-
812	Recycling Center	-	-	-	-
813	Litter Control	-	-	-	-
814	Federal Grants	-	-	-	-
815	State Grants	-	-	-	-
<b>Total Health &amp; Sanitation Expenditures</b>		<b>18,001</b>	<b>19,001</b>	<b>10,000</b>	<b>10,000</b>
<b>Culture &amp; Recreation Expenditures</b>					
900	Parks & Recreation	-	-	-	-
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	-	-	-	-
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	-	-	-	-
917	Law Library	-	-	-	-
918	Federal Grants	-	-	-	-
919	State Grants	-	-	-	-

<b>Total Culture &amp; Recreation Expenditures</b>	-	-	-	-
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### Social Services Expenditures

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

<b>Total Social Services Expenditures</b>	-	-	-	-
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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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<b>Phone No:</b>	304-436-8548	<b>Fund</b>	<b>Fund</b>	<b>Fund</b>

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	-	-	-	-
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	-	-	-	-

<b>Total Capital Projects Expenditures</b>	-	-	-	-
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### SUMMARY

General Government Expenditures	2,838,364	4,633,038	634,000	1,134,000
Public Safety Expenditures	1,933,900	2,632,671	6,000	6,000
Health & Sanitation Expenditures	18,001	19,001	10,000	10,000
Culture & Recreation Expenditures	-	-	-	-
Social Services Expenditures	-	-	-	-
Capital Projects Expenditures	-	-	-	-
<b>GRAND TOTAL ALL EXPENDITURES</b>	<b>4,790,265</b>	<b>7,284,710</b>	<b>650,000</b>	<b>1,150,000</b>
<b>TOTAL REVENUES</b>	<b>4,790,265</b>	<b>7,284,710</b>	<b>650,000</b>	<b>1,150,000</b>

### GAS & OIL SEVERANCE TAX

Revenue

## WV State Auditor - Local Government Services Division - Review Sheet

County: MCDOWELL

Fiscal Year: 2009 - 2010

Contact: Jennifer Wimmer

Phone No: 304-436-8548

Original General Fund	Revised General Fund	Original Coal Fund	Revised Coal Fund
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Gas & Oil Severance 535,000

### Expenditure

General Government 535,000

Public Safety 0

Health & Sanitation 0

Culture & Recreation 0

Social Services 0

Capital Projects

Total Expenditure 535,000

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County: MCDOWELL

Fiscal Year: 2009 - 2010

Contact: Jennifer Wimmer

Phone No: 304-436-8548

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

### **Press Control G for Correction List**

#### **Corrections List - Budget FY MCDOWELL**

303 List of the type of funds being transferred

310 Explain type of funds and amounts being transferred to general fund under Acct #382