

WV State Auditor - Local Government Services Division - Review Sheet

County:	MERCER			
Fiscal Year:	2009 - 2010	Original	Revised	Original
Contact:	VERLIN MOYE	General	General	Coal
Phone No:	487-8466	Fund	Fund	Fund

REVENUES

280	Reserve for Encumbrances	-	-	-
299	Unencumbered Fund Balance	-	314,235	20,000
301-01	Property Tax Current Year	6,267,230	6,267,230	-
301-02-05	Prior Year Taxes	-	-	-
301-06	Supplemental Taxes	363,928	363,928	-
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	-	82,926	-
303	Dog Taxes	1,500	1,500	-
304	Property Transfer Tax	141,641	141,641	-
305	Coal Severance Tax	N/A	N/A	80,000
306	Gas & Oil Severance Tax	67,900	67,900	-
307	Horse & Dog Racing Tax	-	-	-
308	Wine & Liquor Tax	30,000	35,363	-
309	Hotel Occupancy Tax	600,000	600,000	-
310	Waste Coal	-	339,013	-
311	Payment in-Lieu of Taxes	25,000	25,000	-
312	Synthetic Fuel Tax	-	-	-
317	Licenses	-	-	-
318	Building Permits	90	90	-
319	Miscellaneous Permits	3,500	8,394	-
322	Federal Grants	-	51,136	-
323	State Grants	1,261,438	1,261,438	-
324	Other Grants	-	-	-
325	Federal Payment in Lieu of Taxes	-	-	-
327	Charges for Services	65,000	72,631	-
328	Magistrate Court Clerk	-	7,823	-
329	Sheriff's Service of Process	43,900	43,900	-
330	Sheriff's Earnings	10,000	10,000	-
331	County Clerk's Earnings	350,000	350,000	-
332	Circuit Clerk's Earnings	90,000	90,000	-
333	Prosecuting Attorney's Earnings	-	-	-
334	Accident Reports	-	-	-
335	Motor Vehicle License Fee	7,500	7,500	-

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336	Map Sales	500	500		-
337	Clerk Deed Fees	-	-		-
339	Parks & Recreation Fees	-	-		-
340	Rents & Concessions	1,800	1,950		-
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)	70,000	70,000		-
351	Jail Fees	-	-		-
361	Fines, Fees & Court Costs	-	-		-
362	Regional Jail Operations Partial Reim.	100,000	131,094		-
365	Interest Earned	4,800	4,800	200	400
366	Miscellaneous Revenue	4,000	21,296		-
367	Sheriff's Commission	15,000	15,000		-
368	Confiscated Property	-	-		-
369	Commissions	-	-		-
370	Gaming Income	30,000	30,000		-
371	Recycling Programs	-	-		-
372	Filing Fees	500	8,710		-
373	Video Lottery	133,181	133,181		-
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	65,901	68,596		-
381	Charges to Other Entities	-	-		-
382	Refunds/Reimbursements (External Sources)	303	81,406	-	60,500
383	Parking	200	200		-
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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Phone No: 487-8466					
394	General School Reimbursements	250,000	250,000		-
395	Magistrate Court Reimbursements	10,000	10,000		-
396	Worthless Check Reimbursements	-	-		-
397	Payroll Reimbursements	1,365,812	1,365,812		-
398	Transfers from Rainy Day Funds	-	-		-
399	Transfers Assessor's Valuation Fund	244,593	244,593		-
Total Revenues		11,625,217	12,578,786	100,200	367,671
General Government Expenditures					
401	County Commission	692,814	782,814	80,000	117,723
402	County Clerk	648,557	663,557	-	-
403	Circuit Clerk	568,002	593,002	-	-
404	Sheriff-Treasurer	434,173	442,843	-	-
405	Prosecuting Attorney	650,834	680,332	-	-
406	Assessor	599,727	606,475	-	-
407	Assessor's Valuation Fund	244,593	244,593	-	-
408	Statewide Computer Network	67,702	70,202	-	-
409	Sheriff's Tax Processing	-	-	-	-
410	Surveyor	-	-	-	-
411	Fiduciary Supervisor	-	-	-	-
412	Agricultural Agent	50,000	50,000	-	-
413	Elections-County Clerk	128,050	136,075	-	52,165
414	Elections-Circuit Clerk	-	-	-	-
415	Magistrate Court	29,735	30,085	-	-
416	Circuit Court	1,000	1,000	-	-
417	County Administrator	-	-	-	-
418	Purchasing Department	-	-	-	-
419	Personnel Office	-	-	-	-
420	Custodial	-	-	-	-
421	Civil Service	-	-	-	-
422	Infrastructure	-	-	-	-
423	Insurance Program (Self Insured)	-	-	-	-
424	Courthouse	539,678	599,678	18,200	26,035
425	Other Buildings	-	-	-	-
426	Printing	-	-	-	-
427	Microfilm	-	-	-	-
428	Data Processing	10,800	10,800	-	-
429	Regional Development Authority	15,133	15,133	-	-
430	Community Development	-	-	-	-
431	Economic Development	-	-	-	-
432	Industrial Development	80,000	80,000	-	-
433	Geographic Information System	-	-	-	-
434	Airports	-	-	-	-

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Contact: VERLIN MOYE		Fund	Fund	Fund	Fund
Phone No: 487-8466					
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	-	11,954	-	-
443	State Grants	-	478,140	-	-
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	14,500	14,500	-	-
698	Transfers/Reim. (Audit Findings)	-	-	-	-
699	Contingencies	-	-	2,000	2,000
Total General Government Expenditures		4,775,298	5,511,183	100,200	197,923
Public Safety Expenditures					
700	Sheriff-Law Enforcement	1,833,878	1,743,878	-	11,771
701	Sheriff-Service of Process	71,843	88,176	-	-
702	Reimbursable Jail Costs	-	-	-	-
703	Non-reimbursable Jail Costs	-	130,959	-	-
704	Regional Jail	1,740,260	1,894,495	-	157,977
705	Home Confinement	66,729	66,729	-	-
706	Concealed Weapons	-	-	-	-
707	Investigative Services	-	-	-	-
708	Police Special Duty	-	-	-	-
709	Juvenile Detention Center	-	-	-	-
710	Civil Defense	-	-	-	-
711	Emergency Services	36,581	36,581	-	-
712	Communication Center	711,432	711,432	-	-
713	Fire Department	-	-	-	-
714	Fire Coordinator	64,342	70,499	-	-
715	Ambulance Authority	-	-	-	-
716	Dog Warden/Humane Society	398,127	398,127	-	-
717	Central Garage	-	-	-	-

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718	Flood Control	36,282	36,282	-	-
719	Watershed Project	-	-	-	-
720	Dams & Dredging	-	-	-	-
721	Local Law Enforcement Grant	1,224,645	1,224,645	-	-
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	6,184,119	6,401,803	-	-	169,748
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Health & Sanitation Expenditures

800	Local Health Department	35,000	35,000	-	-
801	Mental Health	30,800	30,800	-	-
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	-	-	-	-
812	Recycling Center	-	-	-	-
813	Litter Control	-	-	-	-
814	Federal Grants	-	-	-	-
815	State Grants	-	-	-	-

Total Health & Sanitation Expenditures	65,800	65,800	-	-	-
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Culture & Recreation Expenditures

900	Parks & Recreation	88,957	88,957	-	-
901	Swimming Pools	-	-	-	-
902	4-H CAMP	166,043	166,043	-	-
903	Arts & Humanities	45,000	45,000	-	-

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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	300,000	300,000	-	-
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	-	-	-	-

Total Culture & Recreation Expenditures	600,000	600,000	-	-
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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	-	-	-	-

Total Social Services Expenditures	-	-	-	-
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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	-	-	-	-
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	-	-	-	-
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SUMMARY

General Government Expenditures	4,775,298	5,511,183	100,200	197,923
Public Safety Expenditures	6,184,119	6,401,803	-	169,748
Health & Sanitation Expenditures	65,800	65,800	-	-
Culture & Recreation Expenditures	600,000	600,000	-	-
Social Services Expenditures	-	-	-	-
Capital Projects Expenditures	-	-	-	-
GRAND TOTAL ALL EXPENDITURES	11,625,217	12,578,786	100,200	367,671
TOTAL REVENUES	11,625,217	12,578,786	100,200	367,671

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 67,900

Expenditure

General Government	<u>67,900</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>67,900</u>

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Press Control G for Correction List