

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

<b>County:</b>	MINERAL			
<b>Fiscal Year:</b>	2009 - 2010	<b>Original</b>	<b>Revised</b>	<b>Original</b>
<b>Contact:</b>	Michael C. Bland	<b>General</b>	<b>General</b>	<b>Coal</b>
<b>Phone No:</b>	304-788-5921	<b>Fund</b>	<b>Fund</b>	<b>Fund</b>

REVENUES					
280	Reserve for Encumbrances	-	-	-	-
299	Unencumbered Fund Balance	150,000	415,914	10,000	10,000
301-01	Property Tax Current Year	3,092,463	3,092,463		-
301-02-05	Prior Year Taxes	250,000	250,000		-
301-06	Supplemental Taxes	60,000	60,000		-
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	125,000	125,000		-
303	Dog Taxes	-	-		-
304	Property Transfer Tax	110,000	110,000		-
305	Coal Severance Tax	N/A	N/A	80,000	80,000
306	Gas & Oil Severance Tax	19,000	19,000		-
307	Horse & Dog Racing Tax	-	-		-
308	Wine & Liquor Tax	12,000	12,000		-
309	Hotel Occupancy Tax	32,000	39,000		-
310	Waste Coal	-	-		-
311	Payment in-Lieu of Taxes	5,000	5,000		-
312	Synthetic Fuel Tax	-	-		-
317	Licenses	200	200		-
318	Building Permits	15,000	15,000		-
319	Miscellaneous Permits	-	-		-
322	Federal Grants	25,000	930,000		-
323	State Grants	170,000	300,000		-
324	Other Grants	-	-		-
325	Federal Payment in Lieu of Taxes	1,500	1,500		-
327	Charges for Services	500	500		-
328	Magistrate Court Clerk	-	-		-
329	Sheriff's Service of Process	10,000	10,000		-
330	Sheriff's Earnings	10,000	10,000		-
331	County Clerk's Earnings	72,000	72,000		-
332	Circuit Clerk's Earnings	25,000	25,000		-
333	Prosecuting Attorney's Earnings	2,000	2,000		-
334	Accident Reports	1,500	1,500		-
335	Motor Vehicle License Fee	7,000	7,000		-

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<b>Contact:</b>	Michael C. Bland	<b>General</b>	<b>General</b>	<b>Coal</b>
<b>Phone No:</b>	304-788-5921	<b>Fund</b>	<b>Fund</b>	<b>Fund</b>

336	Map Sales	-	-		-
337	Clerk Deed Fees	-	-		-
339	Parks & Recreation Fees	-	-		-
340	Rents & Concessions	-	-		-
341	Landfill/Incinerator Fees	-	-		-
342	Airport Revenue	-	-		-
343	Cemetery Revenue	-	-		-
344	Ambulance Fees	-	-		-
345	Emergency Services Fees	40,000	40,000		-
346	Emergency 911 Fee	-	-		-
347	Special Patrol/Security Systems	-	13,226		-
348	Franchise Agreement	120,000	120,000		-
349	Inspection Fees	-	-		-
350	IRP Fees (International Reg. Plan)	20,000	20,000		-
351	Jail Fees	85,000	85,000		-
352	Community Corrections Day Report Center	5,000	5,000		-
361	Fines, Fees & Court Costs	-	-		-
362	Regional Jail Operations Partial Reim.	55,000	55,000		-
365	Interest Earned	6,000	6,000	-	-
366	Miscellaneous Revenue	1,000	1,000		-
367	Sheriff's Commission	15,000	15,000		-
368	Confiscated Property	-	-		-
369	Commissions	-	-		-
370	Gaming Income	40,000	40,000		-
371	Recycling Programs	-	-		-
372	Filing Fees	-	-		-
373	Video Lottery	130,000	130,000		-
374	Planning Commission Revenue	4,000	4,000		-
375	Sale of Materials	-	-		-
376	Royalties	-	-		-
377	Sale of Bonds	-	-		-
378	Proceeds from Bond Restructuring	-	-		-
380	Contributions/Transfer from Other Entities	30,000	75,000		-
381	Charges to Other Entities	-	-		-
382	Refunds/Reimbursements (External Sources)	10,000	10,000	-	-
383	Parking	-	-		-
384	Sale of Fixed Assets	-	-		-
385	Gain/Loss on Sale of Fixed Assets	-	-		-
388	Transfers From Other Funds	-	-		-
390	Emergency 911 Reimbursement	451,496	451,496		-
391	Dog & Kennel Reimbursement	20,000	20,000		-
392	Concealed Weapons Reimbursements	-	-		-

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County: MINERAL		Original	Revised	Original	Revised
Fiscal Year: 2009 - 2010		General	General	Coal	Coal
Contact: Michael C. Bland		Fund	Fund	Fund	Fund
Phone No: 304-788-5921					
393	Home Confinement Reimbursements	20,000	20,000	-	-
394	General School Reimbursements	60,000	60,000	-	-
395	Magistrate Court Reimbursements	4,500	4,500	-	-
396	Worthless Check Reimbursements	-	-	-	-
397	Payroll Reimbursements	35,700	35,700	-	-
398	Transfers from Rainy Day Funds	-	-	-	-
399	Transfers Assessor's Valuation Fund	80,650	83,078	-	-
<b>Total Revenues</b>		<b>5,428,509</b>	<b>6,797,077</b>	<b>90,000</b>	<b>90,000</b>
<b>General Government Expenditures</b>					
401	County Commission	223,098	223,098	-	-
402	County Clerk	247,608	247,608	-	-
403	Circuit Clerk	252,613	252,613	-	-
404	Sheriff-Treasurer	290,903	322,510	-	-
405	Prosecuting Attorney	285,489	290,328	-	-
406	Assessor	385,279	397,839	-	-
407	Assessor's Valuation Fund	80,650	83,078	-	-
408	Statewide Computer Network	41,299	42,952	-	-
409	Sheriff's Tax Processing	-	-	-	-
410	Surveyor	-	-	-	-
411	Fiduciary Supervisor	-	-	-	-
412	Agricultural Agent	58,541	59,662	-	-
413	Elections-County Clerk	67,800	128,500	-	-
414	Elections-Circuit Clerk	-	-	-	-
415	Magistrate Court	4,500	4,500	-	-
416	Circuit Court	37,300	37,300	-	-
417	County Administrator	143,347	145,012	-	-
418	Purchasing Department	3,000	9,000	-	-
419	Personnel Office	427,540	422,540	-	-
420	Custodial	-	-	-	-
421	Civil Service	-	-	-	-
422	Infrastructure	-	-	-	-
423	Insurance Program (Self Insured)	-	-	-	-
424	Courthouse	223,940	230,520	17,500	12,500
425	Other Buildings	-	-	-	-
426	Printing	-	-	-	-
427	Microfilm	-	-	-	-
428	Data Processing	77,000	93,500	-	-
429	Regional Development Authority	-	-	-	-
430	Community Development	-	-	-	-
431	Economic Development	-	-	-	-
432	Industrial Development	69,660	87,660	-	-
433	Geographic Information System	-	-	-	-

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<b>Contact:</b>	Michael C. Bland	<b>General</b>	<b>General</b>	<b>Coal</b>
<b>Phone No:</b>	304-788-5921	<b>Fund</b>	<b>Fund</b>	<b>Fund</b>

434	Airports	30,000	30,000	-	-
435	Public Works Department	-	-	-	-
436	Rehabilitation of Property	-	-	-	-
437	Acquisition of Property	-	-	-	-
438	Building Inspection	-	-	-	-
439	Planning & Zoning	42,321	42,321	-	-
440	Engineering	-	-	-	-
441	Housing Authority	-	-	-	-
442	Federal Grants	-	62,286	-	-
443	State Grants	15,000	59,054	-	-
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	5,797	4,725	2,000	2,000
<b>Total General Government Expenditures</b>		<b>3,012,685</b>	<b>3,276,606</b>	<b>19,500</b>	<b>14,500</b>
<b>Public Safety Expenditures</b>					
700	Sheriff-Law Enforcement	572,269	624,550	-	-
701	Sheriff-Service of Process	45,963	47,084	-	-
702	Reimbursable Jail Costs	109,750	50,762	-	-
703	Non-reimbursable Jail Costs	-	-	-	-
704	Regional Jail	555,000	555,000	-	-
705	Home Confinement	-	-	-	-
706	Concealed Weapons	-	-	-	-
707	Investigative Services	2,500	2,500	-	-
708	Police Special Duty	-	-	-	-
709	Juvenile Detention Center	-	-	-	-
710	Civil Defense	-	-	-	-
711	Emergency Services	106,774	111,118	-	-
712	Communication Center	451,496	527,989	-	-
713	Fire Department	2,000	2,000	-	-
714	Fire Coordinator	-	-	-	-
715	Ambulance Authority	-	-	-	-
716	Dog Warden/Humane Society	99,935	102,394	-	-

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Phone No: 304-788-5921					
717	Central Garage	-	-	-	-
718	Flood Control	-	-	11,000	11,000
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	-	-	-	-
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	37,678	85,933	-	-
730	Courthouse Security	-	-	-	-
731	Community Based Corrections Program	194,204	223,995	-	-
732	Rapid Response	-	-	-	-
733	Mapping and Addressing	-	-	-	-
734	Local Emergency Planning Commission	-	-	-	-
735	Project Lifesaver	-	-	-	-
<b>Total Public Safety Expenditures</b>		<b>2,177,569</b>	<b>2,333,325</b>	<b>11,000</b>	<b>11,000</b>
<b>Health &amp; Sanitation Expenditures</b>					
800	Local Health Department	69,685	73,176	33,000	33,000
801	Mental Health	-	-	-	-
802	Other Health Programs	-	-	-	-
803	Hospital	-	-	-	-
804	Dental Clinic	-	-	-	-
805	Vital Statistics	250	250	-	-
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	-	-	-	-
<b>Total Health &amp; Sanitation Expenditures</b>		<b>69,935</b>	<b>73,426</b>	<b>33,000</b>	<b>33,000</b>
<b>Culture &amp; Recreation Expenditures</b>					
900	Parks & Recreation	18,370	23,070	-	-
901	Swimming Pools	-	-	-	-
902	4-H CAMP	-	-	3,500	3,500

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Phone No:	304-788-5921		Fund	Fund	Fund	Fund
903	Arts & Humanities	-	-	-	-	
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	16,000	19,500	-	-	
912	Travel Council	-	-	-	-	
913	Beautification	-	-	-	-	
914	Rails to Trails	-	-	-	-	
915	Hotel/Motel Promotion of Tourism	-	-	-	-	
916	Library	50,300	50,300	12,500	17,500	
917	Law Library	150	150	-	-	
918	Federal Grants	-	-	-	-	
919	State Grants	-	-	-	-	
<b>Total Culture &amp; Recreation Expenditures</b>		<b>84,820</b>	<b>93,020</b>	<b>16,000</b>	<b>21,000</b>	
<b>Social Services Expenditures</b>						
950	Social Services	3,500	3,500	-	-	
951	Human Resources	20,000	20,000	2,000	2,000	
952	Senior Citizens	-	-	3,500	3,500	
953	Public Transit	-	-	5,000	5,000	
954	Federal Grants	-	-	-	-	
955	State Grants	-	-	-	-	
956	Homeless Shelter	-	-	-	-	
957	Family Law Master	-	-	-	-	
958	Community Council	-	-	-	-	
959	Cemeteries	-	-	-	-	
<b>Total Social Services Expenditures</b>		<b>23,500</b>	<b>23,500</b>	<b>10,500</b>	<b>10,500</b>	
<b>Capital Projects Expenditures</b>						
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	-	850,000	-	-	
973	Federal Grants	-	-	-	-	
974	State Grants	30,000	105,000	-	-	
975	County Clerk	-	-	-	-	

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Contact:	Michael C. Bland		General	General	Coal	Coal
Phone No:	304-788-5921		Fund	Fund	Fund	Fund
976	Circuit Clerk	-	-	-	-	
977	Assessor	-	-	-	-	
978	Prosecuting Attorney	-	-	-	-	
979	Sheriff-Treasurer	-	-	-	-	
980	Sheriff-Law Enforcement	30,000	42,200	-	-	
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>		<b>60,000</b>	<b>997,200</b>	<b>-</b>	<b>-</b>	
<b>SUMMARY</b>						
General Government Expenditures		3,012,685	3,276,606	19,500	14,500	
Public Safety Expenditures		2,177,569	2,333,325	11,000	11,000	
Health & Sanitation Expenditures		69,935	73,426	33,000	33,000	
Culture & Recreation Expenditures		84,820	93,020	16,000	21,000	
Social Services Expenditures		23,500	23,500	10,500	10,500	
Capital Projects Expenditures		60,000	997,200	-	-	
<b>GRAND TOTAL ALL EXPENDITURES</b>		<b>5,428,509</b>	<b>6,797,077</b>	<b>90,000</b>	<b>90,000</b>	
<b>TOTAL REVENUES</b>		<b>5,428,509</b>	<b>6,797,077</b>	<b>90,000</b>	<b>90,000</b>	

### GAS & OIL SEVERANCE TAX

Revenue

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

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Fiscal Year: 2009 - 2010

Contact: Michael C. Bland

Phone No: 304-788-5921

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

Gas & Oil Severance 19,000

### Expenditure

General Government 19,000

Public Safety 0

Health & Sanitation 0

Culture & Recreation 0

Social Services 0

Capital Projects 0

Total Expenditure 19,000

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

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

#### **Corrections List - Budget FY MINERAL**

610 Sheriff-Jail Reimbursable has been reduced by 15% or more. Please explain