

WV State Auditor - Local Government Services Division - Review Sheet

County:	MINGO				
Fiscal Year:	2009 - 2010	Original	Revised	Original	Revised
Contact:	Tina Lockard	General	General	Coal	Coal
Phone No:	304-235-0349	Fund	Fund	Fund	Fund

REVENUES

280	Reserve for Encumbrances	-	-	-	-
299	Unencumbered Fund Balance	300,000	1,647,317	200,000	1,216,876
301-01	Property Tax Current Year	5,108,376	5,108,376		-
301-02-05	Prior Year Taxes	175,000	175,000		-
301-06	Supplemental Taxes	30,000	30,000		-
301-07	Surplus	-	-		-
301-08	Del. & Non-entered Land Fund	-	-		-
301-09	Redemption from State Auditor	5,000	5,000		-
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	100,000	125,000		-
303	Dog Taxes	300	300		-
304	Property Transfer Tax	25,000	25,000		-
305	Coal Severance Tax	N/A	N/A	1,000,000	1,120,202
306	Gas & Oil Severance Tax	50,000	50,000		-
307	Horse & Dog Racing Tax	-	-		-
308	Wine & Liquor Tax	200	200		-
309	Hotel Occupancy Tax	500	500		-
310	Waste Coal	-	33,132		-
311	Payment in-Lieu of Taxes	-	-		-
312	Synthetic Fuel Tax	-	-		-
317	Licenses	-	-		-
318	Building Permits	-	-		-
319	Miscellaneous Permits	-	-		-
322	Federal Grants	75,000	428,000		-
323	State Grants	25,000	266,000		-
324	Other Grants	-	-		-
325	Federal Payment in Lieu of Taxes	4,000	4,000		-
327	Charges for Services	500	500		-
328	Magistrate Court Clerk	-	-		-
329	Sheriff's Service of Process	1,000	1,000		-
330	Sheriff's Earnings	3,000	3,000		-
331	County Clerk's Earnings	45,000	51,000		-
332	Circuit Clerk's Earnings	50,000	50,000		-
333	Prosecuting Attorney's Earnings	-	-		-
334	Accident Reports	2,000	2,000		-
335	Motor Vehicle License Fee	4,500	4,500		-

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336	Map Sales	-	-		-
337	County Clerk Deed Fee	-	-		-
339	Parks & Recreation Fees	-	-		-
340	Rents & Concessions	20,000	20,000		-
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	64,000	99,000		-
349	Inspection Fees	-	-		-
350	IRP Fees (International Reg. Plan)	16,000	16,000		-
351	Jail Fees	84,500	151,000		-
361	Fines, Fees & Court Costs	6,000	6,000		-
362	Regional Jail Operations Partial Reim.	-	-		-
365	Interest Earned	30,000	30,000	-	5,332
366	Miscellaneous Revenue	5,000	10,400		-
367	Sheriff's Commission	12,500	12,500		-
368	Confiscated Property	-	-		-
369	Commissions	-	-		-
370	Gaming Income	10,000	14,200		-
371	Recycling Programs	-	-		-
372	Filing Fees	10,000	10,000		-
373	Video Lottery	30,000	55,000		-
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)	10,000	22,400	-	-
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	-	-		-

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Phone No: 304-235-0349					
394	General School Reimbursements	75,000	75,000		-
395	Magistrate Court Reimbursements	15,000	15,000		-
396	Worthless Check Reimbursements	-	-		-
397	Payroll Reimbursements	15,000	15,000		-
398	Transfers from Rainy Day Funds	-	-		-
399	Transfers Assessor's Valuation Fund	-	-		-
Total Revenues		6,407,376	8,561,325	1,200,000	2,342,410
General Government Expenditures					
401	County Commission	1,338,634	1,338,634	-	20,500
402	County Clerk	389,577	389,577	-	-
403	Circuit Clerk	326,971	326,971	-	-
404	Sheriff-Treasurer	288,041	288,041	-	-
405	Prosecuting Attorney	448,344	448,344	-	-
406	Assessor	255,752	284,326	-	-
407	Assessor's Valuation Fund	-	-	-	-
408	Statewide Computer Network	41,505	41,505	-	-
409	Sheriff's Tax Processing	-	-	-	-
410	Surveyor	-	-	-	-
411	Fiduciary Supervisor	-	-	-	-
412	Agricultural Agent	28,883	28,883	-	-
413	Elections-County Clerk	60,000	65,000	-	-
414	Elections-Circuit Clerk	-	-	-	-
415	Magistrate Court	-	-	-	-
416	Circuit Court	175,110	191,110	-	-
417	County Administrator	-	-	-	-
418	Purchasing Department	205,000	220,000	-	-
419	Personnel Office	-	-	-	-
420	Custodial	-	-	-	-
421	Civil Service	-	-	-	-
422	Infrastructure	-	-	-	-
423	Insurance Program (Self Insured)	695,500	805,365	100,000	100,000
424	Courthouse	351,498	411,498	-	-
425	Other Buildings	76,500	131,500	-	-
426	Printing	-	-	-	-
427	Microfilm	-	-	-	-
428	Data Processing	-	-	-	-
429	Regional Development Authority	-	-	-	-
430	Community Development	-	-	-	-
431	Economic Development	-	-	-	-
432	Industrial Development	-	-	-	-
433	Geographic Information System	-	-	-	-
434	Airports	-	-	-	-

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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	75,000	345,000	-	-
443	State Grants	25,000	115,000	-	-
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		4,781,315	5,430,754	100,000	120,500
Public Safety Expenditures					
700	Sheriff-Law Enforcement	853,272	853,272	-	-
701	Sheriff-Service of Process	48,172	48,172	-	-
702	Reimbursable Jail Costs	-	-	-	-
703	Non-reimbursable Jail Costs	-	-	-	-
704	Regional Jail	85,000	97,800	1,100,000	1,963,000
705	Home Confinement	94,706	94,706	-	-
706	Concealed Weapons	-	-	-	-
707	Investigative Services	-	-	-	-
708	Police Special Duty	-	-	-	-
709	Juvenile Detention Center	-	-	-	-
710	Civil Defense	-	-	-	-
711	Emergency Services	38,586	188,586	-	-
712	Communication Center	-	-	-	-
713	Fire Department	30,000	30,000	-	60,000
714	Fire Coordinator	-	-	-	-
715	Ambulance Authority	-	-	-	-
716	Dog Warden/Humane Society	31,137	31,337	-	-
717	Central Garage	233,359	253,359	-	-

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Phone No: 304-235-0349					
718	Flood Control	-	-	-	-
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	-	-	-	-
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		1,414,232	1,597,232	1,100,000	2,023,000
Health & Sanitation Expenditures					
800	Local Health Department	22,000	22,000	-	22,000
801	Mental Health	10,000	10,000	-	20,000
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	-	-	-	-
812	Recycling Center	-	-	-	-
813	Litter Control	57,047	57,047	-	-
814	Federal Grants	-	88,600	-	-
815	State Grants	-	45,700	-	-
Total Health & Sanitation Expenditures		89,047	223,347	-	42,000
Culture & Recreation Expenditures					
900	Parks & Recreation	-	-	-	50,000
901	Swimming Pools	5,000	5,000	-	-
902	4-H CAMP	8,000	8,000	-	8,000
903	Arts & Humanities	-	-	-	2,000

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Phone No: 304-235-0349					
904	Museum Commission	-	-	-	-
905	Fair Associations/Festivals	-	-	-	30,000
906	Youth Camp	-	-	-	-
907	Summer Youth Program	-	-	-	-
908	Community Center	-	-	-	-
909	Historical Commission	-	-	-	-
910	Civic Promotions	250	500	-	-
911	Visitor's Bureau	250	500	-	-
912	Travel Council	-	-	-	-
913	Beautification	-	-	-	-
914	Rails to Trails	-	-	-	-
915	Hotel/Motel Promotion of Tourism	-	-	-	-
916	Library	25,000	25,000	-	-
917	Law Library	-	-	-	-
918	Federal Grants	-	-	-	-
919	State Grants	-	-	-	-
Total Culture & Recreation Expenditures		38,500	39,000	-	90,000
Social Services Expenditures					
950	Social Services	-	-	-	18,000
951	Human Resources	-	-	-	-
952	Senior Citizens	-	-	-	3,000
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		-	-	-	21,000
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	84,282	984,209	-	45,910
987	Courthouse	-	230,783	-	-
988	Other Buildings	-	56,000	-	-
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		84,282	1,270,992	-	45,910
SUMMARY					
General Government Expenditures		4,781,315	5,430,754	100,000	120,500
Public Safety Expenditures		1,414,232	1,597,232	1,100,000	2,023,000
Health & Sanitation Expenditures		89,047	223,347	-	42,000
Culture & Recreation Expenditures		38,500	39,000	-	90,000
Social Services Expenditures		-	-	-	21,000
Capital Projects Expenditures		84,282	1,270,992	-	45,910
GRAND TOTAL ALL EXPENDITURES		6,407,376	8,561,325	1,200,000	2,342,410
TOTAL REVENUES		6,407,376	8,561,325	1,200,000	2,342,410

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 50,000

Expenditure

General Government	<u>50,000</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>50,000</u>

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

Press Control G for Correction List