

WV State Auditor - Local Government Services Division - Review Sheet

County:	OHIO			
Fiscal Year:	2009 - 2010	Original	Revised	Original
Contact:	Gregory Stewart	General	General	Coal
Phone No:	304-2343628	Fund	Fund	Fund

REVENUES

280	Reserve for Encumbrances	-	405,024	-	-
299	Unencumbered Fund Balance	1,200,000	1,244,120	-	13,092
301-01	Property Tax Current Year	4,847,634	4,906,134		-
301-02-05	Prior Year Taxes	110,000	200,000		-
301-06	Supplemental Taxes	50,000	76,000		-
301-07	Surplus	-	-		-
301-08	Del. & Non-entered Land Fund	-	-		-
301-09	Redemption from State Auditor	10,000	20,000		-
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	245,000		-
303	Dog Taxes	-	-		-
304	Property Transfer Tax	180,000	135,000		-
305	Coal Severance Tax	-	-	32,000	49,800
306	Gas & Oil Severance Tax	2,000	3,500		-
307	Horse & Dog Racing Tax	25,000	19,000		-
308	Wine & Liquor Tax	-	35,000		-
309	Hotel Occupancy Tax	185,000	245,000		-
310	Waste Coal	-	-		-
311	Payment in-Lieu of Taxes	-	-		-
312	Synthetic Fuel Tax	30,000	-		-
317	Licenses	-	-		-
318	Building Permits	-	-		-
319	Miscellaneous Permits	-	-		-
322	Federal Grants	-	8,000		-
323	State Grants	165,000	1,396,445		-
324	Other Grants	175,000	175,000		-
325	Federal Payment in Lieu of Taxes	-	-		-
327	Charges for Services	40,000	53,200		-
328	Magistrate Court Clerk	-	-		-
329	Sheriff's Service of Process	25,000	25,000		-
330	Sheriff's Earnings	-	20,772		-
331	County Clerk's Earnings	165,000	165,000		-
332	Circuit Clerk's Earnings	62,000	62,000		-
333	Prosecuting Attorney's Earnings	-	-		-
334	Accident Reports	-	2,000		-
335	Motor Vehicle License Fee	6,200	7,200		-

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336	Map Sales	-	-	-
337	Clerk Deed Fees	-	-	-
339	Parks & Recreation Fees	-	-	-
340	Rents & Concessions	420,000	420,000	-
341	Landfill/Incinerator Fees	-	-	-
342	Airport Revenue	-	-	-
343	Cemetery Revenue	-	-	-
344	Ambulance Fees	-	-	-
345	Emergency Services Fees	-	-	-
346	Emergency 911 Fee	1,100,000	1,225,000	-
347	Special Patrol/Security Systems	-	-	-
348	Franchise Agreement	-	-	-
349	Inspection Fees	-	-	-
350	IRP Fees (International Reg. Plan)	25,088	25,088	-
351	Jail Fees	-	-	-
361	Fines, Fees & Court Costs	5,000	10,000	-
362	Regional Jail Operations Partial Reim.	70,000	93,000	-
365	Interest Earned	65,000	40,500	-
366	Miscellaneous Revenue	-	11,000	-
367	Sheriff's Commission	12,300	12,300	-
368	Confiscated Property	-	500	-
369	Commissions	2,000	2,000	-
370	Gaming Income	319,500	284,500	-
371	Recycling Programs	-	-	-
372	Filing Fees	-	-	-
373	Video Lottery	1,810,000	1,700,000	-
374	Planning Commission Revenue	-	-	-
375	Sale of Materials	-	-	-
376	Royalties	-	6,259,914	-
377	Sale of Bonds	-	-	-
378	Proceeds from Bond Restructuring	-	-	-
379	Lease Purchase Revenue	-	528,673	-
380	Contributions/Transfer from Other Entities	-	-	-
381	Charges to Other Entities	-	-	-
382	Refunds/Reimbursements (External Sources)	300,000	1,742,678	-
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	14,000	14,000	-
392	Concealed Weapons Reimbursements	-	-	-

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Phone No:	304-2343628	Fund	Fund	Fund	Fund
393	Home Confinement Reimbursements	-	-	-	-
394	General School Reimbursements	200,000	163,000	-	-
395	Magistrate Court Reimbursements	45,000	32,000	-	-
396	Worthless Check Reimbursements	9,000	9,000	-	-
397	Payroll Reimbursements	-	-	-	-
398	Transfers from Rainy Day Funds	-	-	-	-
399	Transfers Assessor's Valuation Fund	351,105	361,105	-	-
Total Revenues		12,125,827	22,382,653	32,000	62,892
General Government Expenditures					
401	County Commission	690,798	685,608	-	-
402	County Clerk	498,377	501,077	-	-
403	Circuit Clerk	508,660	531,920	-	-
404	Sheriff-Treasurer	459,070	470,870	-	-
405	Prosecuting Attorney	663,017	678,012	-	-
406	Assessor	526,241	528,641	-	-
407	Assessor's Valuation Fund	351,105	361,105	-	-
408	Statewide Computer Network	47,000	51,000	-	-
409	Sheriff's Tax Processing	-	-	-	-
410	Surveyor	-	-	-	-
411	Fiduciary Supervisor	-	-	-	-
412	Agricultural Agent	114,940	115,690	-	-
413	Elections-County Clerk	225,000	225,300	-	-
414	Elections-Circuit Clerk	-	-	-	-
415	Magistrate Court	105,000	152,903	-	-
416	Circuit Court	101,000	102,200	-	-
417	County Administrator	-	-	-	-
418	Purchasing Department	52,000	60,000	-	-
419	Personnel Office	-	-	-	-
420	Custodial	-	-	-	-
421	Civil Service	-	-	-	-
422	Infrastructure	-	-	-	-
423	Insurance Program (Self Insured)	-	-	-	-
424	Courthouse	437,000	448,114	-	-
425	Other Buildings	233,597	274,197	-	-
426	Printing	-	-	-	-
427	Microfilm	-	-	-	-
428	Data Processing	110,000	122,240	-	-
429	Regional Development Authority	-	-	-	-
430	Community Development	432,489	525,951	-	-
431	Economic Development	-	1,376,000	32,000	62,892
432	Industrial Development	-	-	-	-
433	Geographic Information System	-	-	-	-

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434	Airports	200,000	252,100	-	-
435	Public Works Department	-	-	-	-
436	Rehabilitation of Property	-	-	-	-
437	Acquisition of Property	38,125	38,125	-	-
438	Building Inspection	-	-	-	-
439	Planning & Zoning	-	-	-	-
440	Engineering	-	-	-	-
441	Housing Authority	-	-	-	-
442	Federal Grants	-	-	-	-
443	State Grants	235,982	396,300	-	-
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	53,243	-	-	-

	Total General Government Expenditures	6,082,644	7,897,353	32,000	62,892
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Public Safety Expenditures

700	Sheriff-Law Enforcement	1,769,385	1,742,371	-	-
701	Sheriff-Service of Process	63,910	66,210	-	-
702	Reimbursable Jail Costs	-	-	-	-
703	Non-reimbursable Jail Costs	-	-	-	-
704	Regional Jail	1,050,000	1,050,000	-	-
705	Home Confinement	180,000	718,400	-	-
706	Concealed Weapons	-	-	-	-
707	Investigative Services	-	-	-	-
708	Police Special Duty	-	-	-	-
709	Juvenile Detention Center	-	-	-	-
710	Civil Defense	-	-	-	-
711	Emergency Services	123,947	148,811	-	-
712	Communication Center	1,100,000	1,511,207	-	-
713	Fire Department	-	-	-	-
714	Fire Coordinator	-	-	-	-
715	Ambulance Authority	-	-	-	-
716	Dog Warden/Humane Society	365,239	430,344	-	-

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717	Central Garage	-	-	-	-
718	Flood Control	-	-	-	-
719	Watershed Project	-	-	-	-
720	Dams & Dredging	8,500	10,000	-	-
721	Local Law Enforcement Grant	72,996	74,796	-	-
722	Local Law Enforcement Grant	68,820	174,220	-	-
723	Local Law Enforcement Grant	118,126	178,726	-	-
724	Local Law Enforcement Grant	-	-	-	-
725	Local Law Enforcement Grant	-	89,000	-	-
726	Local Law Enforcement Grant	45,983	236,650	-	-
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	-	49,544	-	-
734	Local Emergency Planning Commission	-	-	-	-
735	Project Lifesaver	-	-	-	-

Total Public Safety Expenditures	4,966,906	6,480,279	-	-
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Health & Sanitation Expenditures

800	Local Health Department	16,000	16,680	-	-
801	Mental Health	120,000	120,000	-	-
802	Other Health Programs	-	-	-	-
803	Hospital	-	-	-	-
804	Dental Clinic	-	-	-	-
805	Vital Statistics	3,000	2,000	-	-
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	139,000	138,680	-	-
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Culture & Recreation Expenditures

900	Parks & Recreation	-	-	-	-
901	Swimming Pools	-	-	-	-
902	4-H CAMP	-	-	-	-

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903	Arts & Humanities	-	-	-	-
904	Museum Commission	-	-	-	-
905	Fair Associations/Festivals	92,500	176,559	-	-
906	Youth Camp	-	-	-	-
907	Summer Youth Program	-	-	-	-
908	Community Center	-	-	-	-
909	Historical Commission	-	-	-	-
910	Civic Promotions	-	-	-	-
911	Visitor's Bureau	92,500	122,500	-	-
912	Travel Council	-	-	-	-
913	Beautification	-	-	-	-
914	Rails to Trails	-	-	-	-
915	Hotel/Motel Promotion of Tourism	-	-	-	-
916	Library	455,534	485,534	-	-
917	Law Library	-	-	-	-
918	Federal Grants	-	-	-	-
919	State Grants	-	-	-	-

Total Culture & Recreation Expenditures	640,534	784,593	-	-
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Social Services Expenditures

950	Social Services	-	73,250	-	-
951	Human Resources	-	-	-	-
952	Senior Citizens	-	-	-	-
953	Public Transit	-	-	-	-
954	Federal Grants	-	-	-	-
955	State Grants	-	-	-	-
956	Homeless Shelter	-	22,550	-	-
957	Family Law Master	-	-	-	-
958	Community Council	-	-	-	-
959	Cemeteries	-	-	-	-

Total Social Services Expenditures	-	95,800	-	-
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Capital Projects Expenditures

960	General Government	-	6,200,000	-	-
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	11,000	25,156	-	-

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976	Circuit Clerk	15,150	15,150	-	-
977	Assessor	-	-	-	-
978	Prosecuting Attorney	4,000	51,000	-	-
979	Sheriff-Treasurer	5,000	6,000	-	-
980	Sheriff-Law Enforcement	132,000	464,101	-	-
981	Sheriff-Jail	-	-	-	-
982	Data Processing	-	-	-	-
983	Election County Clerk	55,000	55,000	-	-
984	Circuit Court	-	-	-	-
985	Community Development	-	49,476	-	-
986	County Commission	30,000	68,172	-	-
987	Courthouse	-	-	-	-
988	Other Buildings	30,000	30,000	-	-
989	Extension Services	-	-	-	-
990	Other Boards & Authorities	-	-	-	-
991	Purchasing	-	-	-	-
992	Communication Center	-	-	-	-
993	Dog Warden	-	-	-	-
994	Emergency Services	14,593	21,893	-	-
995	Service of Process	-	-	-	-
996	Ambulance	-	-	-	-
997	Water	-	-	-	-
998	Parks and Recreation	-	-	-	-
999	Streets and Highways	-	-	-	-
Total Capital Projects Expenditures		296,743	6,985,948	-	-

SUMMARY					
	General Government Expenditures	6,082,644	7,897,353	32,000	62,892
	Public Safety Expenditures	4,966,906	6,480,279	-	-
	Health & Sanitation Expenditures	139,000	138,680	-	-
	Culture & Recreation Expenditures	640,534	784,593	-	-
	Social Services Expenditures	-	95,800	-	-
	Capital Projects Expenditures	296,743	6,985,948	-	-
GRAND TOTAL ALL EXPENDITURES		12,125,827	22,382,653	32,000	62,892
TOTAL REVENUES		12,125,827	22,382,653	32,000	62,892

GAS & OIL SEVERANCE TAX

Revenue

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

Gas & Oil Severance 3,500

Expenditure

General Government 3,500

Public Safety 0

Health & Sanitation 0

Culture & Recreation 0

Social Services 0

Capital Projects 0

Total Expenditure 3,500

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Press Control G for Correction List