

WV State Auditor - Local Government Services Division - Review Sheet

County:	PRESTON				
Fiscal Year:	2009 - 2010	Original	Revised	Original	Revised
Contact:	Tina Bishop	General	General	Coal	Coal
Phone No:	329-2458	Fund	Fund	Fund	Fund

REVENUES

280	Reserve for Encumbrances	-	-	-	-
299	Unencumbered Fund Balance	450,000	1,468,413	-	107,426
301-01	Property Tax Current Year	4,315,971	4,315,971		-
301-02-05	Prior Year Taxes	200,000	200,000		-
301-06	Supplemental Taxes	12,000	12,000		-
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	150,000	150,000		-
303	Dog Taxes	-	-		-
304	Property Transfer Tax	120,000	120,000		-
305	Coal Severance Tax	N/A	N/A	5,000	5,000
306	Gas & Oil Severance Tax	50,000	50,000		-
307	Horse & Dog Racing Tax	-	-		-
308	Wine & Liquor Tax	2,000	2,000		-
309	Hotel Occupancy Tax	45,000	45,000		-
310	Waste Coal	-	-		-
311	Payment in-Lieu of Taxes	-	-		-
312	Synthetic Fuel Tax	-	-		-
317	Licenses	-	-		-
318	Building Permits	-	-		-
319	Miscellaneous Permits	-	-		-
322	Federal Grants	-	87,320		-
323	State Grants	-	261,893		-
324	Other Grants	-	-		-
325	Federal Payment in Lieu of Taxes	1,000	1,000		-
327	Charges for Services	-	-		-
328	Magistrate Court Clerk	-	-		-
329	Sheriff's Service of Process	17,800	17,800		-
330	Sheriff's Earnings	-	-		-
331	County Clerk's Earnings	120,000	120,226		-
332	Circuit Clerk's Earnings	30,000	30,000		-
333	Prosecuting Attorney's Earnings	-	1,658		-
334	Accident Reports	-	-		-
335	Motor Vehicle License Fee	7,500	7,500		-

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336	Map Sales	-	-	-
337	County Clerk Deed Fee	-	-	-
339	Parks & Recreation Fees	-	-	-
340	Rents & Concessions	43,000	43,000	-
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	30,000	30,000	-
349	Inspection Fees	-	-	-
350	IRP Fees (International Reg. Plan)	60,000	60,000	-
351	Jail Fees	-	-	-
361	Fines, Fees & Court Costs	1,500	1,500	-
362	Regional Jail Operations Partial Reim.	35,000	35,000	-
365	Interest Earned	35,000	35,000	-
366	Miscellaneous Revenue	1,000	1,000	-
367	Sheriff's Commission	15,000	15,000	-
368	Confiscated Property	-	-	-
369	Commissions	2,700	2,700	-
370	Gaming Income	20,000	20,000	-
371	Recycling Programs	-	-	-
372	Filing Fees	-	-	-
373	Video Lottery	65,000	65,000	-
374	Planning Commission Revenue	-	-	-
375	Sale of Materials	100	100	-
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)	120,000	152,153	-
383	Parking	-	-	-
384	Sale of Fixed Assets	-	-	-
385	Gain/Loss on Sale of Fixed Assets	-	-	-
388	Transfers From Other Funds	-	7,400	-
390	Emergency 911 Reimbursement	-	-	-
391	Dog & Kennel Reimbursement	-	-	-
392	Concealed Weapons Reimbursements	-	-	-
393	Home Confinement Reimbursements	-	-	-

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394	General School Reimbursements		55,000	55,000		-
395	Magistrate Court Reimbursements		-	-		-
396	Worthless Check Reimbursements		-	-		-
397	Payroll Reimbursements		-	-		-
398	Transfers from Rainy Day Funds		-	-		-
399	Transfers Assessor's Valuation Fund		20,000	20,000		-
Total Revenues			6,024,571	7,433,634	5,000	112,426
General Government Expenditures						
401	County Commission		1,126,139	1,509,977	-	-
402	County Clerk		478,983	526,183	-	-
403	Circuit Clerk		225,653	227,653	-	-
404	Sheriff-Treasurer		264,130	273,130	-	-
405	Prosecuting Attorney		380,731	385,598	-	-
406	Assessor		292,407	295,819	-	-
407	Assessor's Valuation Fund		20,000	20,000	-	-
408	Statewide Computer Network		49,226	49,226	-	-
409	Sheriff's Tax Processing		-	-	-	-
410	Surveyor		-	-	-	-
411	Fiduciary Supervisor		-	-	-	-
412	Agricultural Agent		88,038	88,271	-	-
413	Elections-County Clerk		123,803	145,521	-	-
414	Elections-Circuit Clerk		-	-	-	-
415	Magistrate Court		2,000	4,077	-	-
416	Circuit Court		6,500	7,800	-	-
417	County Administrator		-	-	-	-
418	Purchasing Department		-	-	-	-
419	Personnel Office		-	-	-	-
420	Custodial		-	-	-	-
421	Civil Service		-	-	-	-
422	Infrastructure		-	-	-	-
423	Insurance Program (Self Insured)		-	-	-	-
424	Courthouse		187,057	327,917	-	-
425	Other Buildings		34,600	34,600	-	-
426	Printing		-	-	-	-
427	Microfilm		-	-	-	-
428	Data Processing		30,000	30,000	-	-
429	Regional Development Authority		8,300	8,300	-	-
430	Community Development		-	-	-	-
431	Economic Development		34,000	34,000	-	-
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	-	-	-	-
443	State Grants	-	213,628	-	-
444	Other Grants	-	15,500	-	-
445	Litigation Reserve	20,000	20,000	-	-
446	Parking	-	-	-	-
447	Finance Department	-	-	-	-
448	Courthouse Annex	181,284	321,806	-	-
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	20,416	132,493	-	-
Total General Government Expenditures		3,573,267	4,671,499	-	-
Public Safety Expenditures					
700	Sheriff-Law Enforcement	1,047,537	1,121,132	-	-
701	Sheriff-Service of Process	95,961	95,961	-	-
702	Reimbursable Jail Costs	44,714	61,250	-	-
703	Non-reimbursable Jail Costs	-	-	-	-
704	Regional Jail	500,000	500,000	5,000	112,426
705	Home Confinement	-	-	-	-
706	Concealed Weapons	-	-	-	-
707	Investigative Services	-	-	-	-
708	Police Special Duty	-	-	-	-
709	Juvenile Detention Center	-	-	-	-
710	Civil Defense	-	-	-	-
711	Emergency Services	134,018	140,268	-	-
712	Communication Center	108,000	108,000	-	-
713	Fire Department	36,000	36,000	-	-
714	Fire Coordinator	-	-	-	-
715	Ambulance Authority	24,000	24,000	-	-
716	Dog Warden/Humane Society	48,184	48,184	-	-
717	Central Garage	-	-	-	-

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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	2,038,414	2,134,795	5,000	112,426
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Health & Sanitation Expenditures

800	Local Health Department	36,742	36,742	-	-
801	Mental Health	30,000	30,000	-	-
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	31,148	41,148	-	-
814	Federal Grants	-	-	-	-
815	State Grants	-	-	-	-

Total Health & Sanitation Expenditures	97,890	107,890	-	-
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Culture & Recreation Expenditures

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	45,000	51,957	-	-
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	45,000	51,957	-	-
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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	-	113,182	-	-
973	Federal Grants	-	-	-	-
974	State Grants	-	-	-	-
975	County Clerk	-	-	-	-
976	Circuit Clerk	-	-	-	-

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Fiscal Year:	2009 - 2010	General	General	Coal	Coal
Contact:	Tina Bishop	Fund	Fund	Fund	Fund
Phone No:	329-2458	Fund	Fund	Fund	Fund
977	Assessor	-	-	-	-
978	Prosecuting Attorney	-	-	-	-
979	Sheriff-Treasurer	-	-	-	-
980	Sheriff-Law Enforcement	50,000	75,311	-	-
981	Sheriff-Jail	-	-	-	-
982	Data Processing	-	-	-	-
983	Election County Clerk	-	-	-	-
984	Circuit Court	-	-	-	-
985	Community Development	-	-	-	-
986	County Commission	220,000	279,000	-	-
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		270,000	467,493	-	-
SUMMARY					
General Government Expenditures		3,573,267	4,671,499	-	-
Public Safety Expenditures		2,038,414	2,134,795	5,000	112,426
Health & Sanitation Expenditures		97,890	107,890	-	-
Culture & Recreation Expenditures		45,000	51,957	-	-
Social Services Expenditures		-	-	-	-
Capital Projects Expenditures		270,000	467,493	-	-
GRAND TOTAL ALL EXPENDITURES		6,024,571	7,433,634	5,000	112,426
TOTAL REVENUES		6,024,571	7,433,634	5,000	112,426