

WV State Auditor - Local Government Services Division - Review Sheet

County:	WAYNE			
Fiscal Year:	2009 - 2010	Original	Revised	Original
Contact:	RHONDA ADKINS	General	General	Coal
Phone No:	304-272-6365	Fund	Fund	Fund

REVENUES

280	Reserve for Encumbrances	870,000	896,978	-	-
299	Unencumbered Fund Balance	850,000	1,822,907	600,000	862,112
301-01	Property Tax Current Year	4,601,707	4,601,707		-
301-02-05	Prior Year Taxes	260,000	260,000		-
301-06	Supplemental Taxes	20,000	20,000		-
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	403,888	403,888		-
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	100,000	100,000		-
305	Coal Severance Tax	N/A	N/A	389,792	389,792
306	Gas & Oil Severance Tax	140,000	140,000		-
307	Horse & Dog Racing Tax	-	-		-
308	Wine & Liquor Tax	2,500	2,500		-
309	Hotel Occupancy Tax	-	-		-
310	Waste Coal	-	-		-
311	Payment in-Lieu of Taxes	110,000	110,000		-
312	Synthetic Fuel Tax	-	-		-
317	Licenses	-	-		-
318	Building Permits	-	-		-
319	Miscellaneous Permits	-	-		-
322	Federal Grants	-	-		-
323	State Grants	-	1,419,798		-
324	Other Grants	-	-		-
325	Federal Payment in Lieu of Taxes	40,000	40,000		-
327	Charges for Services	-	-		-
328	Magistrate Court Clerk	6,000	6,000		-
329	Sheriff's Service of Process	20,000	20,000		-
330	Sheriff's Earnings	1,000	1,000		-
331	County Clerk's Earnings	67,000	67,000		-
332	Circuit Clerk's Earnings	30,000	30,000		-
333	Prosecuting Attorney's Earnings	-	-		-
334	Accident Reports	-	-		-
335	Motor Vehicle License Fee	4,000	4,000		-

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336	Map Sales	-	-		-
337	Clerk Deed Fees	18,000	18,000		-
339	Parks & Recreation Fees	-	-		-
340	Rents & Concessions	-	-		-
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)	20,000	20,000		-
351	Jail Fees	-	-		-
361	Fines, Fees & Court Costs	-	-		-
362	Regional Jail Operations Partial Reim.	75,000	75,000		-
365	Interest Earned	25,000	25,000	2,500	2,500
366	Miscellaneous Revenue	2,000	2,000		-
367	Sheriff's Commission	15,000	15,000		-
368	Confiscated Property	-	-		-
369	Commissions	-	-		-
370	Gaming Income	20,000	20,000		-
371	Recycling Programs	-	-		-
372	Filing Fees	6,000	6,000		-
373	Video Lottery	110,000	110,000		-
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	100,000	100,000		-
381	Charges to Other Entities	25,396	25,396		-
382	Refunds/Reimbursements (External Sources)	25,000	25,000	-	-
383	Parking	-	-		-
384	Sale of Fixed Assets	-	-		-
385	Gain/Loss on Sale of Fixed Assets	-	-		-
388	Transfers From Other Funds	-	-		-
390	Emergency 911 Reimbursement	556,742	625,000		-
391	Dog & Kennel Reimbursement	-	-		-
392	Concealed Weapons Reimbursements	4,100	4,100		-
393	Home Confinement Reimbursements	25,000	25,000		-

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Phone No:	304-272-6365	Fund	Fund	Fund	Fund
394	General School Reimbursements	80,000	80,000		-
395	Magistrate Court Reimbursements	20,400	20,400		-
396	Worthless Check Reimbursements	-	-		-
397	Payroll Reimbursements	-	650,000		-
398	Transfers from Rainy Day Funds	-	-		-
399	Transfers Assessor's Valuation Fund	107,399	117,099		-
Total Revenues		8,886,132	12,033,773	992,292	1,254,404
General Government Expenditures					
401	County Commission	920,947	920,947	37,573	37,573
402	County Clerk	524,907	524,907	-	-
403	Circuit Clerk	379,237	391,237	-	-
404	Sheriff-Treasurer	470,528	479,639	-	-
405	Prosecuting Attorney	598,295	598,295	-	-
406	Assessor	647,898	661,008	-	-
407	Assessor's Valuation Fund	107,399	117,099	-	-
408	Statewide Computer Network	61,300	61,300	-	-
409	Sheriff's Tax Processing	-	-	-	-
410	Surveyor	2,500	2,500	-	-
411	Fiduciary Supervisor	-	-	-	-
412	Agricultural Agent	65,228	65,228	-	-
413	Elections-County Clerk	91,865	91,865	-	-
414	Elections-Circuit Clerk	-	-	-	-
415	Magistrate Court	-	-	-	-
416	Circuit Court	-	-	-	-
417	County Administrator	-	-	-	-
418	Purchasing Department	-	-	-	-
419	Personnel Office	-	-	-	-
420	Custodial	-	-	-	-
421	Civil Service	-	-	-	-
422	Infrastructure	-	-	-	-
423	Insurance Program (Self Insured)	-	-	-	-
424	Courthouse	445,849	445,849	316,719	316,719
425	Other Buildings	15,000	15,000	-	-
426	Printing	-	-	-	-
427	Microfilm	-	-	-	-
428	Data Processing	-	-	-	-
429	Regional Development Authority	-	-	-	-
430	Community Development	-	-	-	-
431	Economic Development	8,300	8,300	90,000	90,000
432	Industrial Development	-	-	-	-
433	Geographic Information System	-	-	-	-
434	Airports	-	-	10,000	10,000

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Phone No:	304-272-6365	Fund	Fund	Fund

435	Public Works Department	-	-	-	-
436	Rehabilitation of Property	-	-	-	-
437	Acquisition of Property	-	-	-	-
438	Building Inspection	-	-	-	-
439	Planning & Zoning	29,500	29,500	-	-
440	Engineering	-	-	-	-
441	Housing Authority	-	-	50,000	50,000
442	Federal Grants	-	-	-	-
443	State Grants	-	1,391,445	-	-
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	18,000	18,000	-	-
697	Contributions to Comms/Authorities	-	-	-	-
698	Transfers/Reim. (Audit Findings)	-	-	-	-
699	Contingencies	-	124,499	-	-

Total General Government Expenditures	4,386,753	5,946,618	504,292	504,292
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Public Safety Expenditures				
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700	Sheriff-Law Enforcement	1,357,147	1,402,885	25,000	25,000
701	Sheriff-Service of Process	20,000	20,000	-	-
702	Reimbursable Jail Costs	-	-	-	-
703	Non-reimbursable Jail Costs	-	-	-	-
704	Regional Jail	900,000	900,000	150,000	150,000
705	Home Confinement	86,957	100,277	-	-
706	Concealed Weapons	4,153	4,153	-	-
707	Investigative Services	-	-	-	-
708	Police Special Duty	25,396	25,396	-	-
709	Juvenile Detention Center	-	-	-	-
710	Civil Defense	7,119	7,119	-	-
711	Emergency Services	556,742	625,000	-	-
712	Communication Center	-	-	-	-
713	Fire Department	620,000	646,676	-	-
714	Fire Coordinator	-	-	-	-
715	Ambulance Authority	-	-	50,000	50,000
716	Dog Warden/Humane Society	-	-	100,000	100,000
717	Central Garage	-	-	-	-

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Contact: RHONDA ADKINS		Fund	Fund	Fund	Fund
Phone No: 304-272-6365					
718	Flood Control	-	-	-	-
719	Watershed Project	-	-	-	-
720	Dams & Dredging	-	-	-	-
721	Local Law Enforcement Grant	-	20,131	-	-
722	Local Law Enforcement Grant	-	8,232	-	-
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	27,163	49,458	-	-
731	Community Based Corrections Program	200,000	850,000	-	-
732	Rapid Response	-	-	-	-
733	Mapping and Addressing	-	-	-	-
734	Local Emergency Planning Commission	-	-	-	-
735	Project Lifesaver	-	-	-	-
Total Public Safety Expenditures		3,804,677	4,659,327	325,000	325,000
Health & Sanitation Expenditures					
800	Local Health Department	53,856	68,856	-	-
801	Mental Health	12,000	12,000	-	-
802	Other Health Programs	-	-	-	-
803	Hospital	-	-	-	-
804	Dental Clinic	-	-	-	-
805	Vital Statistics	-	-	-	-
806	Sewer	-	-	-	-
807	Storm Sewer	-	-	-	-
808	Solid Waste Authority	-	-	60,000	60,000
809	Water	-	-	-	-
810	Garbage Department	-	-	-	-
811	Landfill/Incinerator	-	-	-	-
812	Recycling Center	-	-	-	-
813	Litter Control	6,459	6,459	-	-
814	Federal Grants	-	-	-	-
815	State Grants	-	-	-	-
Total Health & Sanitation Expenditures		72,315	87,315	60,000	60,000
Culture & Recreation Expenditures					
900	Parks & Recreation	-	-	20,000	20,000
901	Swimming Pools	-	-	-	-
902	4-H CAMP	-	-	-	-
903	Arts & Humanities	-	-	-	-

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Contact: RHONDA ADKINS		Fund	Fund	Fund	Fund
Phone No: 304-272-6365					
904	Museum Commission	-	-	-	-
905	Fair Associations/Festivals	-	-	5,000	5,000
906	Youth Camp	-	-	-	-
907	Summer Youth Program	-	-	-	-
908	Community Center	-	-	-	-
909	Historical Commission	-	-	-	-
910	Civic Promotions	-	-	-	-
911	Visitor's Bureau	-	-	-	-
912	Travel Council	-	-	-	-
913	Beautification	-	-	-	-
914	Rails to Trails	-	-	-	-
915	Hotel/Motel Promotion of Tourism	-	-	-	-
916	Library	33,500	38,500	-	-
917	Law Library	-	-	-	-
918	Federal Grants	-	-	-	-
919	State Grants	-	-	-	-
Total Culture & Recreation Expenditures		33,500	38,500	25,000	25,000
Social Services Expenditures					
950	Social Services	-	-	-	-
951	Human Resources	-	-	-	-
952	Senior Citizens	-	-	18,000	18,000
953	Public Transit	-	-	10,000	10,000
954	Federal Grants	-	-	-	-
955	State Grants	-	-	-	-
956	Homeless Shelter	-	-	-	-
957	Family Law Master	21,120	27,620	-	-
958	Community Council	-	-	-	-
959	Cemeteries	-	-	-	-
Total Social Services Expenditures		21,120	27,620	28,000	28,000
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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Phone No:	304-272-6365	Fund	Fund	Fund

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	-	-	50,000	50,000
987	Courthouse	-	706,626	-	262,112
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	567,767	567,767	-	-
998	Parks and Recreation	-	-	-	-
999	Streets and Highways	-	-	-	-

Total Capital Projects Expenditures	567,767	1,274,393	50,000	312,112
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SUMMARY

General Government Expenditures	4,386,753	5,946,618	504,292	504,292
Public Safety Expenditures	3,804,677	4,659,327	325,000	325,000
Health & Sanitation Expenditures	72,315	87,315	60,000	60,000
Culture & Recreation Expenditures	33,500	38,500	25,000	25,000
Social Services Expenditures	21,120	27,620	28,000	28,000
Capital Projects Expenditures	567,767	1,274,393	50,000	312,112
GRAND TOTAL ALL EXPENDITURES	8,886,132	12,033,773	992,292	1,254,404
TOTAL REVENUES	8,886,132	12,033,773	992,292	1,254,404

GAS & OIL SEVERANCE TAX

Revenue

WV State Auditor - Local Government Services Division - Review Sheet

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Fiscal Year: 2009 - 2010

Contact: RHONDA ADKINS

Phone No: 304-272-6365

Original General Fund	Revised General Fund	Original Coal Fund	Revised Coal Fund
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Gas & Oil Severance 140,000

Expenditure

General Government 0

Public Safety 140,000

Health & Sanitation 0

Culture & Recreation 0

Social Services 0

Capital Projects

Total Expenditure 140,000

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Press Control G for Correction List

Corrections List - Budget FY WAYNE

606 Co. Clerk Elections has been reduced by 15% or more. Please explain