

WV State Auditor - Local Government Services Division - Review Sheet

County: Mason

This report prepared as of: 1/10/2025

Fiscal Year: 2024 - 2025

Contact: Jason Bechtle
Phone No: 304-675-1110

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

295	Nonspendable Fund Balance	-	-	-
296	Restricted Fund Balance	-	-	-
297	Committed Fund Balance	-	-	-
298	Assigned Fund Balance	-	-	5,000
299	Unassigned Fund Balance	300,000	848,962	-
301-01	Property Tax Current Year	5,394,291	5,394,291	-
301-02-05	Prior Year Taxes	220,000	220,000	-
301-06	Supplemental Taxes	275,000	275,000	-
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	500	500	-
304	Property Transfer Tax	300,000	300,000	-
305	Coal Severance Tax	N/A	N/A	50,000
306	Gas & Oil Severance Tax	75,000	75,000	-
307	Horse & Dog Racing Tax	-	-	-
308	Wine & Liquor Tax	2,000	2,000	-
309	Hotel Occupancy Tax	2,000	2,000	-
310	Waste Coal	-	-	-
311	Payment in-Lieu of Taxes	-	-	-
312	Synthetic Fuel Tax	-	-	-
313	Miscellaneous Energy Tax (Coal Bed Methane)	-	-	-
317	Licenses	-	-	-
318	Building Permits	-	-	-
319	Miscellaneous Permits	-	-	-
322	Federal Grants	-	-	-
323	State Grants	374,554	374,554	-
324	Other Grants	150,000	150,000	-
325	Federal Payment in Lieu of Taxes	-	-	-
327	Charges for Services	-	-	-
328	Magistrate Court Clerk	5,000	5,000	-
329	Sheriff's Service of Process	1,000	1,000	-
330	Sheriff's Earnings	1,000	1,000	-
331	County Clerk's Earnings	80,000	80,000	-
332	Circuit Clerk's Earnings	25,000	25,000	-
333	Prosecuting Attorney's Earnings	500	500	-
334	Accident Reports	1,000	1,000	-
335	Motor Vehicle License Fee	-	-	-
336	Map Sales	-	-	-

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Contact:	Jason Bechtle				
Phone No:	304-675-1110				
337	Clerk Deed Fees	-	-	-	-
339	Parks & Recreation Fees	-	-	-	-
340	Rents & Concessions	30,000	30,000	-	-
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	50,000	50,000	-	-
349	Inspection Fees	-	-	-	-
350	IRP Fees (International Reg. Plan)	30,000	30,000	-	-
351	Jail Fees	-	-	-	-
361	Fines, Fees & Court Costs	-	-	-	-
362	Regional Jail Operations Partial Reim.	25,000	25,000	-	-
365	Interest Earned	500	500	-	-
366	Miscellaneous Revenue	-	-	-	-
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	150,000	150,000	-	-
374	Planning Commission Revenue	-	-	-	-
375	Sale of Materials	-	-	-	-
376	Royalties	-	-	-	-
377	Sale of Bonds	-	-	-	-
378	Proceeds from Bond Restructuring	-	-	-	-
379	Lease Purchase Revenue	-	-	-	-
380	Contributions/Transfer from Other Entities	-	-	-	-
381	Charges to Other Entities	-	-	-	-
382	Refunds/Reimbursements (External Sources)	125,000	125,000	-	-
383	Parking	-	-	-	-
384	Sale of Fixed Assets	-	-	-	-
385	Gain/Loss on Sale of Fixed Assets	-	-	-	-
388	Transfers From Other Funds	-	-	-	-
390	Emergency 911 Reimbursement	3,380,000	3,380,000	-	-
391	Dog & Kennel Reimbursement	-	-	-	-
392	Concealed Weapons Reimbursements	-	-	-	-
393	Home Confinement Reimbursements	45,000	45,000	-	-
394	General School Reimbursements	-	-	-	-
395	Magistrate Court Reimbursements	-	-	-	-
396	Worthless Check Reimbursements	-	-	-	-
397	Payroll Reimbursements	-	-	-	-
398	Transfers from Rainy Day Funds	-	-	-	-

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		Original General Fund	Revised General Fund	Original Coal Fund	Revised Coal Fund
399	Transfers Assessor's Valuation Fund	184,830	184,830	-	-

Total Revenues 11,432,175 11,981,137 55,000 67,601

General Government Expenditures

401	County Commission	1,126,796	1,126,796	-	-
402	County Clerk	481,365	481,365	-	-
403	Circuit Clerk	359,435	359,435	-	-
404	Sheriff - Treasurer	314,795	314,795	-	-
405	Prosecuting Attorney	522,425	522,425	-	-
406	Assessor	336,634	336,634	-	-
407	Assessor's Valuation Fund	184,830	184,830	-	-
408	Statewide Computer Network	33,000	33,000	-	-
409	Sheriff's Tax Processing	-	-	-	-
410	County Surveyor	-	-	-	-
411	Fiduciary Supervisor	-	-	-	-
412	Agricultural Agent	82,885	82,885	-	-
413	Elections - County Clerk	251,990	251,990	-	-
415	Magistrate Court	2,500	2,500	-	-
416	Circuit Court	-	-	-	-
417	County Administrator	-	-	-	-
418	Purchasing Department	-	-	-	-
419	Personnel Office	-	-	-	-
420	Custodial	-	-	-	-
421	Civil Service	-	-	-	-
422	Capital Planning	-	-	-	-
423	Insurance Program (Self Insured)	-	-	-	-
424	Courthouse	652,525	652,525	-	-
425	Other Buildings	93,000	93,000	-	-
426	Printing	-	-	-	-
427	Microfilm	-	-	-	-
428	Data Processing	40,000	40,000	-	-
429	Regional Development Authority	5,000	5,000	-	-
430	Community Development	-	-	-	-
431	Economic Development	142,000	142,000	-	-
432	Industrial Development	-	-	-	-
433	Geographic Information Systems (GIS)	-	-	-	-
434	Airports	19,200	19,200	-	-
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	-	-	-	-
444	Other Grants	-	-	-	-
445	Litigation Reserve	-	-	-	-

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Fiscal Year:	2024 - 2025	Original	Revised	Original	Revised
Contact:	Jason Bechtle	General	General	Coal	Coal
Phone No:	304-675-1110	Fund	Fund	Fund	Fund
446	Parking	-	-	-	-
447	Finance Department	-	-	-	-
448	Courthouse Annex	-	-	-	-
449	Worthless Check	-	-	-	-
450	Farm Preservation Program	-	-	-	-
451	Zoning Board	-	-	-	-
452	Teen Court	-	-	-	-
460	County Clerk Operations	-	-	-	-
461	Legal Department	-	-	-	-
696	Transfer to Financial Stabilization Fund	-	-	-	-
697	Contributions to Comms/Authorities	-	-	-	-
698	Transfers/Reimbursements	-	-	-	-
699	Contingencies - Not to Exceed 10% of Budget	148,150	697,112	-	-
Total General Government Expenditures		4,796,530	5,345,492	-	-
Public Safety Expenditures					
700	Sheriff - Law Enforcement	1,616,900	1,616,900	-	-
701	Sheriff - Service of Process	86,825	86,825	-	-
702	County Jail - Reimbursable J/C	-	-	-	-
703	County Jail - Nonreimbursable J/C	-	-	-	-
704	Regional Jail	530,000	530,000	55,000	67,601
705	Home Confinement	350,400	350,400	-	-
706	Concealed Weapons	-	-	-	-
707	Investigative Services	-	-	-	-
708	Police Special Duty	-	-	-	-
709	Juvenile Detention Center	-	-	-	-
710	Civil Defense	-	-	-	-
711	Emergency Services	70,000	70,000	-	-
712	Communication Center	1,080,000	1,080,000	-	-
713	Fire Department	-	-	-	-
714	Fire Coordinator	-	-	-	-
715	Ambulance Authority	2,300,000	2,300,000	-	-
716	Dog Warden/Humane Society	199,520	199,520	-	-
717	Central Garage	-	-	-	-
718	Flood Control	-	-	-	-
719	Watershed Project	-	-	-	-
720	Dams & Dredging	-	-	-	-
721	Local Law Enforcement Block Grant	-	-	-	-
722	Public Safety Grant	-	-	-	-
723	Public Safety Grant	-	-	-	-
724	Public Safety Grant	-	-	-	-
725	Public Safety Grant	-	-	-	-
726	Public Safety Grant	-	-	-	-
727	Public Safety Grant	-	-	-	-
728	Public Safety Grant	-	-	-	-
729	Public Safety Grant	-	-	-	-
730	Courthouse Security	-	-	-	-
731	Community Based Corrections Program	300,000	300,000	-	-

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Original General Fund	Revised General Fund	Original Coal Fund	Revised Coal Fund
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732	Rapid Response	-	-	-	-
733	Mapping and Addressing	-	-	-	-
734	Local Emergency Planning Commission	-	-	-	-
735	Project Lifesaver	-	-	-	-
736	K-9	-	-	-	-
737	Public Safety Grant	-	-	-	-

Total Public Safety Expenditures	6,533,645	6,533,645	55,000	67,601
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Health & Sanitation Expenditures

800	Local Health Department	12,500	12,500	-	-
801	Mental Health	-	-	-	-
802	Other Health Programs	-	-	-	-
803	Hospital	-	-	-	-
804	Dental Clinic	-	-	-	-
805	Vital Statistics	-	-	-	-
806	Sewer	-	-	-	-
807	Storm Sewer	-	-	-	-
808	Solid Waste Authority	15,000	15,000	-	-
809	Water	-	-	-	-
810	Garbage Department	-	-	-	-
811	Landfill/Incinerator	-	-	-	-
812	Recycling Center	-	-	-	-
813	Litter Control	-	-	-	-
814	Federal Grants - H&S	-	-	-	-
815	State Grants - H&S	-	-	-	-

Total Health & Sanitation Expenditures	27,500	27,500	-	-
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Culture & Recreation Expenditures

900	Parks & Recreation	16,000	16,000	-	-
901	Swimming Pools	5,000	5,000	-	-
902	4 - H Camp	15,500	15,500	-	-
903	Arts & Humanities	-	-	-	-
904	Museum Commission	10,000	10,000	-	-
905	Fair Associations/Festivals	-	-	-	-
906	Youth Camp	-	-	-	-
907	Summer Youth Program	-	-	-	-
908	Community Center	-	-	-	-
909	Historical Commission	-	-	-	-
910	Civic Promotion	-	-	-	-
911	Visitor's Bureau	3,000	3,000	-	-
912	Travel Council	-	-	-	-
913	Beautification	-	-	-	-
914	Rails to Trails	-	-	-	-
915	Hotel/Motel Promotion of Tourism	-	-	-	-
916	Library	20,000	20,000	-	-
917	Law Library	-	-	-	-
918	Federal Grants	-	-	-	-
919	State Grants	-	-	-	-

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Contact:	Jason Bechtle				
Phone No:	304-675-1110				
Total Culture & Recreation Expenditures		69,500	69,500	-	-
Social Services Expenditures					
950	Social Services	-	-	-	-
951	Human Resources	-	-	-	-
952	Senior Citizens	-	-	-	-
953	Public Transit	5,000	5,000	-	-
954	Federal Grants	-	-	-	-
955	State Grants	-	-	-	-
956	Homeless Shelter	-	-	-	-
957	Family Court	-	-	-	-
958	Community Council	-	-	-	-
959	Cemeteries	-	-	-	-
Total Social Services Expenditures		5,000	5,000	-	-
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	-	-	-	-
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	-	-	-	-
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	-	-	-	-

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

998 Parks and Recreation

999 Streets and Highways

Total Capital Projects Expenditures

SUMMARY

General Government Expenditures	4,796,530	5,345,492	-	-
Public Safety Expenditures	6,533,645	6,533,645	55,000	67,601
Health & Sanitation Expenditures	27,500	27,500	-	-
Culture & Recreation Expenditures	69,500	69,500	-	-
Social Services Expenditures	5,000	5,000	-	-
Capital Projects Expenditures	-	-	-	-
GRAND TOTAL ALL EXPENDITURES	11,432,175	11,981,137	55,000	67,601
TOTAL REVENUES	11,432,175	11,981,137	55,000	67,601

Out of Balance