\A/\	/ Otata Avalitar Lagal Osversa	- 4 O -	Division I	D a! a Ola a	_4
	/ State Auditor - Local Governmer	nt Services			
County:	Brooke		This re	eport prepared as of: 7	/7/2023
Fiscal Year:	2023 - 2024	Original	Revised	Original	Revised
Contact:	Heather Watkins	General	General	Coal	Coal
Phone No:	304-737-3668 opt 2	Fund	Fund	Fund	Fund
REVENUES					
295	Nonspendable Fund Balance	-	-		-
296	Restricted Fund Balance	-	-		-
297	Committed Fund Balance	-	-		-
298	Assigned Fund Balance	-	-	5,000	5,000
299	Unassigned Fund Balance	3,405,841	3,405,841		-
301-01	Property Tax Current Year	7,399,026	7,399,026		-
301-02-05	Prior Year Taxes	100,000	100,000		-
301-06	Supplemental Taxes	25,000	25,000		-
301-07	Surplus	-	-		-
301-08	Del. & Non-entered Land Fund	500	500		-
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	90,000	90,000		-
303	Dog Taxes	-	-		-
304 305	Property Transfer Tax Coal Severance Tax	60,000 N/A	60,000 N/A	15,000	15 000
				15,000	15,000
306 307	Gas & Oil Severance Tax	10,000	10,000		-
308	Horse & Dog Racing Tax Wine & Liquor Tax	500	500		-
309	Hotel Occupancy Tax	300	300		-
	· · ·				
21()	Wasta Coal	-	-		-
310	Waste Coal	- -	-		- -
311	Payment in-Lieu of Taxes	- - -	- - -		- - -
311 312	Payment in-Lieu of Taxes Synthetic Fuel Tax	- - -	- - -		- - -
311 312 313	Payment in-Lieu of Taxes Synthetic Fuel Tax Miscellaneous Energy Tax (Coal Bed Methane)	- - - -	- - - -		- - - -
311 312 313 317	Payment in-Lieu of Taxes Synthetic Fuel Tax Miscellaneous Energy Tax (Coal Bed Methane) Licenses	- - - - -	- - - - - -		- - - -
311 312 313 317 318	Payment in-Lieu of Taxes Synthetic Fuel Tax Miscellaneous Energy Tax (Coal Bed Methane) Licenses Building Permits	- - - - - 500	- - - - - 500		- - - - -
311 312 313 317 318 319	Payment in-Lieu of Taxes Synthetic Fuel Tax Miscellaneous Energy Tax (Coal Bed Methane) Licenses Building Permits Miscellaneous Permits	- - - - - 500 10	- - - - - 500 10		- - - - -
311 312 313 317 318 319 322	Payment in-Lieu of Taxes Synthetic Fuel Tax Miscellaneous Energy Tax (Coal Bed Methane) Licenses Building Permits Miscellaneous Permits Federal Grants				- - - - - -
311 312 313 317 318 319 322 323	Payment in-Lieu of Taxes Synthetic Fuel Tax Miscellaneous Energy Tax (Coal Bed Methane) Licenses Building Permits Miscellaneous Permits Federal Grants State Grants				- - - - - - -
311 312 313 317 318 319 322 323 324	Payment in-Lieu of Taxes Synthetic Fuel Tax Miscellaneous Energy Tax (Coal Bed Methane) Licenses Building Permits Miscellaneous Permits Federal Grants State Grants Other Grants				- - - - - - - -
311 312 313 317 318 319 322 323 324 325	Payment in-Lieu of Taxes Synthetic Fuel Tax Miscellaneous Energy Tax (Coal Bed Methane) Licenses Building Permits Miscellaneous Permits Federal Grants State Grants Other Grants Federal Payment in Lieu of Taxes	10 - - - -	10 - - - -		- - - - - - - - -
311 312 313 317 318 319 322 323 324 325 327	Payment in-Lieu of Taxes Synthetic Fuel Tax Miscellaneous Energy Tax (Coal Bed Methane) Licenses Building Permits Miscellaneous Permits Federal Grants State Grants Other Grants Federal Payment in Lieu of Taxes Charges for Services				- - - - - - - - -
311 312 313 317 318 319 322 323 324 325 327 328	Payment in-Lieu of Taxes Synthetic Fuel Tax Miscellaneous Energy Tax (Coal Bed Methane) Licenses Building Permits Miscellaneous Permits Federal Grants State Grants Other Grants Federal Payment in Lieu of Taxes Charges for Services Magistrate Court Clerk	10 - - - - 50	10 - - - - 50		- - - - - - - - - - -
311 312 313 317 318 319 322 323 324 325 327 328 329	Payment in-Lieu of Taxes Synthetic Fuel Tax Miscellaneous Energy Tax (Coal Bed Methane) Licenses Building Permits Miscellaneous Permits Federal Grants State Grants Other Grants Federal Payment in Lieu of Taxes Charges for Services Magistrate Court Clerk Sheriff's Service of Process	10 - - - - 50 - 6,000	10 - - - - 50 - 6,000		- - - - - - - - - - -
311 312 313 317 318 319 322 323 324 325 327 328 329 330	Payment in-Lieu of Taxes Synthetic Fuel Tax Miscellaneous Energy Tax (Coal Bed Methane) Licenses Building Permits Miscellaneous Permits Federal Grants State Grants Other Grants Federal Payment in Lieu of Taxes Charges for Services Magistrate Court Clerk Sheriff's Service of Process Sheriff's Earnings	10 - - - - 50 - 6,000 600	10 - - - - 50 - 6,000 600		- - - - - - - - - - - - -
311 312 313 317 318 319 322 323 324 325 327 328 329 330 331	Payment in-Lieu of Taxes Synthetic Fuel Tax Miscellaneous Energy Tax (Coal Bed Methane) Licenses Building Permits Miscellaneous Permits Federal Grants State Grants Other Grants Federal Payment in Lieu of Taxes Charges for Services Magistrate Court Clerk Sheriff's Service of Process Sheriff's Earnings County Clerk's Earnings	10 - - - 50 - 6,000 600 600,000	10 - - - - 50 - 6,000 600 60,000		- - - - - - - - - - - - - - - - - - -
311 312 313 317 318 319 322 323 324 325 327 328 329 330 331 332	Payment in-Lieu of Taxes Synthetic Fuel Tax Miscellaneous Energy Tax (Coal Bed Methane) Licenses Building Permits Miscellaneous Permits Federal Grants State Grants Other Grants Federal Payment in Lieu of Taxes Charges for Services Magistrate Court Clerk Sheriff's Service of Process Sheriff's Earnings County Clerk's Earnings	10 - - - - 50 - 6,000 600	10 - - - - 50 - 6,000 600		
311 312 313 317 318 319 322 323 324 325 327 328 329 330 331 332 333	Payment in-Lieu of Taxes Synthetic Fuel Tax Miscellaneous Energy Tax (Coal Bed Methane) Licenses Building Permits Miscellaneous Permits Federal Grants State Grants Other Grants Federal Payment in Lieu of Taxes Charges for Services Magistrate Court Clerk Sheriff's Service of Process Sheriff's Earnings County Clerk's Earnings Circuit Clerk's Earnings Prosecuting Attorney's Earnings	10 - - - 50 - 6,000 600 600,000	10 - - - - 50 - 6,000 600 60,000		
311 312 313 317 318 319 322 323 324 325 327 328 329 330 331 332 333 334	Payment in-Lieu of Taxes Synthetic Fuel Tax Miscellaneous Energy Tax (Coal Bed Methane) Licenses Building Permits Miscellaneous Permits Federal Grants State Grants Other Grants Federal Payment in Lieu of Taxes Charges for Services Magistrate Court Clerk Sheriff's Service of Process Sheriff's Earnings County Clerk's Earnings Circuit Clerk's Earnings Prosecuting Attorney's Earnings Accident Reports	10 - - - 50 - 6,000 600 60,000 15,000	10 - - - 50 - 6,000 600 60,000 15,000 -		
311 312 313 317 318 319 322 323 324 325 327 328 329 330 331 332 333	Payment in-Lieu of Taxes Synthetic Fuel Tax Miscellaneous Energy Tax (Coal Bed Methane) Licenses Building Permits Miscellaneous Permits Federal Grants State Grants Other Grants Federal Payment in Lieu of Taxes Charges for Services Magistrate Court Clerk Sheriff's Service of Process Sheriff's Earnings County Clerk's Earnings Circuit Clerk's Earnings Prosecuting Attorney's Earnings	10 - - - 50 - 6,000 600 600,000	10 - - - - 50 - 6,000 600 60,000		

\\/\	V State Auditor - Local Governmen	t Sarvicas I	Division - F	Poviow Sh	oot
		it Services		port prepared as of:	
County:	Brooke	0			
Fiscal Year:	2023 - 2024	Original	Revised	Original	Revised
Contact: Phone No:	Heather Watkins	General Fund	General	Coal	Coal
337	304-737-3668 opt 2 Clerk Deed Fees	runa	Fund	Fund	Fund
339	Parks & Recreation Fees	-	-		-
340	Rents & Concessions	5,000	- 5 000		-
340 341	Landfill/Incinerator Fees	5,000	5,000		-
342	Airport Revenue	-	-		-
343	Cemetery Revenue	-	-		-
344	Ambulance Fees	_	_		-
345	Emergency Services Fees	-	-		-
346	Emergency 911 Fee	-	-		-
347	Special Patrol/Security Systems	1,000	1,000		_
348	Franchise Agreement	1,000	1,000		_
349	Inspection Fees	_	_		_
350	IRP Fees (International Reg. Plan)	5.000	5,000		_
351	Jail Fees	-	3,000		_
361	Fines, Fees & Court Costs	500	500		_
362	Regional Jail Operations Partial Reim.	20,000	20,000		_
365	Interest Earned	20,000	20,000	_	_
366	Miscellaneous Revenue	20,000	20,000		_
367	Sheriff's Commission	15,000	15,000		_
368	Confiscated Property	-	-		_
369	Commissions	<u>-</u>	-		_
370	Gaming Income	10,000	10,000		_
371	Recycling Programs	-	-		_
372	Filing Fees	_	-		_
373	Video Lottery	20,000	20,000		_
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)	100	100	-	-
383	Parking	-	-		-
384	Sale of Fixed Assets	-	-		-
385	Gain/Loss on Sale of Fixed Assets	-	-		-
388	Transfers From Other Funds	-	-		-
390	Emergency 911 Reimbursement	864,688	864,688		-
391	Dog & Kennel Reimbursement	273,645	273,645		-
392	Concealed Weapons Reimbursements	-	-		-
393	Home Confinement Reimbursements	-	-		-
394	General School Reimbursements	-	-		-
395	Magistrate Court Reimbursements	1,000	1,000		-
396	Worthless Check Reimbursements	-	-		-
397	Payroll Reimbursements	1,022,349	1,022,349		-
398	Transfers from Rainy Day Funds	-	-		-

WV State Auditor - Local Government Services Division - Review Sheet				eet	
County:	Brooke		This rep	oort prepared as of: 7	7/7/2023
Fiscal Year:	2023 - 2024	Original	Revised	Original	Revised
Contact:	Heather Watkins	General	General	Coal	Coal
Phone No:	304-737-3668 opt 2	Fund	Fund	Fund	Fund
399	Transfers Assessor's Valuation Fund	284,261	284,261		-
	Total Revenues	13,743,070	13,743,070	20,000	20,000
General Gove	ernment Expenditures				
401	County Commission	809,702	809,702	20,000	20,000
402	County Clerk	606,633	606,633	-	-
403	Circuit Clerk	387,060	387,060	-	-
404	Sheriff - Treasurer	409,529	409,529	-	-
405	Prosecuting Attorney	716,140	716,140	-	-
406	Assessor	369,720	369,720	-	-
407	Assessor's Valuation Fund	284,261	284,261	-	-
408	Statewide Computer Network	30,667	30,667	-	-
409	Sheriff's Tax Processing	-	-	-	-
410	County Surveyor	-	-	-	-
411	Fiduciary Supervisor	-	-	-	-
412	Agricultural Agent	-	-	-	-
413	Elections - County Clerk	165,268	165,268	-	-
415	Magistrate Court	8,500	8,500	-	-
416	Circuit Court	24,500	24,500	-	-
417	County Administrator	-	-	-	-
418	Purchasing Department	-	-	-	-
419	Personnel Office	-	-	-	-
420	Custodial	-	-	-	-
421	Civil Service	-	-	-	-
422	Capital Planning	-	-	-	-
423	Insurance Program (Self Insured)	-	-	-	-
424	Courthouse	995,364	995,364	-	-
425	Other Buildings	-	-	-	-
426	Printing	-	-	-	-
427	Microfilm	-	-	-	-
428	Data Processing	-	-	-	-
429	Regional Development Authority	28,200	28,200	-	-
430	Community Development	-	-	-	-
431	Economic Development	-	-	-	-
432	Industrial Development	-	-	-	-
433	Geographic Information Systems (GIS)	-	-	-	-
434	Airports	-	-	-	-
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	-	-	-	-

Contact: Heather Watkins General Fund General Fund Coal Fund Fund <th>W</th> <th>V State Auditor - Local Governmen</th> <th>t Services</th> <th>Division - F</th> <th>Review She</th> <th>eet</th>	W	V State Auditor - Local Governmen	t Services	Division - F	Review She	eet
Contact: Heather Watkins General Fund General Fund Coal Fund Fund <th>County:</th> <th>Brooke</th> <th></th> <th>This rep</th> <th>oort prepared as of: 7</th> <th>7/7/2023</th>	County:	Brooke		This rep	oort prepared as of: 7	7/7/2023
Phone No: 304-737-3668 opt 2 Fund Fund Fund 446 Parking - - - 447 Finance Department - - - 448 Courthouse Annex 1,000,000 1,000,000 - - 449 Worthless Check - - - - 450 Farm Preservation Program - - - - 451 Zoning Board - - - - - 452 Teen Court - - - - - - 460 County Clerk Operations -	Fiscal Year:	2023 - 2024	Original	Revised	Original	Revised
446 Parking	Contact:	Heather Watkins	General	General	Coal	Coal
447 Finance Department 1,000,000 1,000,000 - - 448 Courthouse Annex 1,000,000 1,000,000 - - 450 Farm Preservation Program - - - - - 451 Zoning Board - - - - - - 451 Zoning Board - </th <th>Phone No:</th> <th>304-737-3668 opt 2</th> <th>Fund</th> <th>Fund</th> <th>Fund</th> <th>Fund</th>	Phone No:	304-737-3668 opt 2	Fund	Fund	Fund	Fund
448 Courthouse Annex 1,000,000 1,000,000 -	446	Parking	-	-	-	-
448 Courthouse Annex 1,000,000 1,000,000 -	447	Finance Department	-	-	-	-
450 Farm Preservation Program - - - - - -	448		1,000,000	1,000,000	-	-
451 Zoning Board -	449	Worthless Check	-	-	-	-
452 Teen Court - <t< td=""><td>450</td><td>Farm Preservation Program</td><td>-</td><td>-</td><td>-</td><td>-</td></t<>	450	Farm Preservation Program	-	-	-	-
460 County Clerk Operations - <td>451</td> <td>Zoning Board</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td>	451	Zoning Board	-	-	-	-
461 Legal Department -	452	Teen Court	-	-	-	-
696 Transfer to Financial Stabilization Fund -	460	County Clerk Operations	-	-	-	-
697 Contributions to Comms/Authorities -	461	Legal Department	-	-	-	-
698 Transfers/Reimbursements - </td <td>696</td> <td>Transfer to Financial Stabilization Fund</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td>	696	Transfer to Financial Stabilization Fund	-	-	-	-
Contingencies - Not to Exceed 10% of Budget	697	Contributions to Comms/Authorities	-	-	-	-
Total General Government Expenditures	698	Transfers/Reimbursements	-	-	-	-
Public Safety Expenditures	699	Contingencies - Not to Exceed 10% of Budget	-	-	-	-
Public Safety Expenditures	Total General	Government Expenditures	5,835,544	5,835,544	20,000	20,000
700 Sheriff - Law Enforcement 2,025,768 2,025,768 - - 701 Sheriff - Service of Process 6,000 6,000 - - 702 County Jail - Reimbursable J/C 132,861 132,861 - - 704 Regional Jail 500,000 500,000 - - 705 Home Confinement 171,324 171,324 - - 706 Concealed Weapons - - - - - 707 Investigative Services - - - - - - 708 Police Special Duty - - - - - - - 709 Juvenile Detention Center -		-				
701 Sheriff - Service of Process 6,000 6,000 - - 702 County Jail - Reimbursable J/C - - - - 703 County Jail - Nonreimbursable J/C 132,861 132,861 - - 704 Regional Jail 500,000 500,000 - - 705 Home Confinement 171,324 171,324 - - 706 Concealed Weapons - - - - - 707 Investigative Services - - - - - 708 Police Special Duty - - - - - 709 Juvenile Detention Center - - - - - 710 Civil Defense - - - - - 711 Emergency Services 233,494 233,494 - - - 712 Communication Center 864,688 864,688 - - <t< td=""><td></td><td></td><td>2,025,768</td><td>2,025,768</td><td>-</td><td>-</td></t<>			2,025,768	2,025,768	-	-
702 County Jail - Reimbursable J/C 132,861 132,861 - - 703 County Jail - Nonreimbursable J/C 132,861 132,861 - - 704 Regional Jail 500,000 500,000 - - 705 Home Confinement 171,324 171,324 - - 706 Concealed Weapons - - - - - - 707 Investigative Services -	701	Sheriff - Service of Process			-	-
703 County Jail - Nonreimbursable J/C 132,861 132,861 - - 704 Regional Jail 500,000 500,000 - - 705 Home Confinement 171,324 171,324 - - 706 Concealed Weapons - - - - - - 707 Investigative Services -	702	County Jail - Reimbursable J/C	-	-	-	-
704 Regional Jail 500,000 500,000 -<	703	•	132,861	132,861	-	-
705 Home Confinement 171,324 171,324 - - 706 Concealed Weapons - - - - 707 Investigative Services - - - - 708 Police Special Duty - - - - 709 Juvenile Detention Center - - - - 710 Civil Defense - - - - - 711 Emergency Services 233,494 233,494 - - 712 Communication Center 864,688 864,688 - - 712 Communication Center 864,688 864,688 - - 713 Fire Department - - - - 714 Fire Coordinator - - - - 715 Ambulance Authority 1,022,349 1,022,349 - - 716 Dog Warden/Humane Society 273,645 273,645 <t< td=""><td></td><td>•</td><td></td><td></td><td>-</td><td>-</td></t<>		•			-	-
706 Concealed Weapons -	705	•			-	-
707 Investigative Services - <td>706</td> <td>Concealed Weapons</td> <td>- -</td> <td>-</td> <td>-</td> <td>-</td>	706	Concealed Weapons	- -	-	-	-
709 Juvenile Detention Center -<	707	Investigative Services	-	-	-	-
710 Civil Defense -	708	Police Special Duty	-	-	-	-
711 Emergency Services 233,494 233,494 - - 712 Communication Center 864,688 864,688 - - 713 Fire Department - - - - - 714 Fire Coordinator - - - - - 715 Ambulance Authority 1,022,349 1,022,349 - - 716 Dog Warden/Humane Society 273,645 273,645 - - 717 Central Garage - - - - - 718 Flood Control 50,000 50,000 - - - 719 Watershed Project - - - - - - 720 Dams & Dredging 25,000 25,000 - - - 721 Local Law Enforcement Block Grant - - - - - 722 Public Safety Grant - - - - <td>709</td> <td>Juvenile Detention Center</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td>	709	Juvenile Detention Center	-	-	-	-
712 Communication Center 864,688 864,688 - - 713 Fire Department - - - - 714 Fire Coordinator - - - - 715 Ambulance Authority 1,022,349 1,022,349 - - 716 Dog Warden/Humane Society 273,645 273,645 - - 717 Central Garage - - - - - 718 Flood Control 50,000 50,000 - - - 719 Watershed Project - - - - - 720 Dams & Dredging 25,000 25,000 - - 721 Local Law Enforcement Block Grant - - - - 722 Public Safety Grant - - - - 723 Public Safety Grant - - - - 724 Public Safety Grant -	710	Civil Defense	-	-	-	-
713 Fire Department - - - - 714 Fire Coordinator - - - - 715 Ambulance Authority 1,022,349 1,022,349 - - 716 Dog Warden/Humane Society 273,645 273,645 - - 717 Central Garage - - - - - 718 Flood Control 50,000 50,000 - - 719 Watershed Project - - - - 720 Dams & Dredging 25,000 25,000 - - 721 Local Law Enforcement Block Grant - - - - 722 Public Safety Grant - - - - 723 Public Safety Grant - - - - 724 Public Safety Grant - - - - 725 Public Safety Grant - - - -	711	Emergency Services	233,494	233,494	-	-
714 Fire Coordinator -	712	Communication Center	864,688	864,688	-	-
715 Ambulance Authority 1,022,349 1,022,349 - - - 716 Dog Warden/Humane Society 273,645 273,645 - - - 717 Central Garage - - - - - - 718 Flood Control 50,000 50,000 - - - 719 Watershed Project -	713	Fire Department	-	-	-	-
716 Dog Warden/Humane Society 273,645 273,645 - - 717 Central Garage - - - - 718 Flood Control 50,000 50,000 - - 719 Watershed Project - - - - - 720 Dams & Dredging 25,000 25,000 - - - 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 - - - - -	714	Fire Coordinator	-	-	-	-
717 Central Garage -	715	Ambulance Authority	1,022,349	1,022,349	-	-
718 Flood Control 50,000 50,000 - - 719 Watershed Project - - - - 720 Dams & Dredging 25,000 25,000 - - 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 - - - - -	716	Dog Warden/Humane Society	273,645	273,645	-	-
719 Watershed Project - - - - 720 Dams & Dredging 25,000 25,000 - - 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 - - - -	717	Central Garage	-	-	-	-
720 Dams & Dredging 25,000 25,000 - - 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 - - - - -	718	Flood Control	50,000	50,000	-	-
721Local Law Enforcement Block Grant722Public Safety Grant723Public Safety Grant724Public Safety Grant725Public Safety Grant726Public Safety Grant727Public Safety Grant728Public Safety Grant	719	Watershed Project	-	-	-	-
Public Safety Grant	720	Dams & Dredging	25,000	25,000	-	-
723Public Safety Grant724Public Safety Grant725Public Safety Grant726Public Safety Grant727Public Safety Grant728Public Safety Grant	721	Local Law Enforcement Block Grant	-	-	-	-
724Public Safety Grant725Public Safety Grant726Public Safety Grant727Public Safety Grant728Public Safety Grant	722	Public Safety Grant	-	-	-	-
725Public Safety Grant726Public Safety Grant727Public Safety Grant728Public Safety Grant	723	Public Safety Grant	-	-	-	-
726Public Safety Grant727Public Safety Grant728Public Safety Grant	724	Public Safety Grant	-	-	-	-
727 Public Safety Grant 728 Public Safety Grant	725	Public Safety Grant	-	-	-	-
728 Public Safety Grant	726	Public Safety Grant	-	-	-	-
·	727	Public Safety Grant	-	-	-	-
720 Public Safaty Grant	728	Public Safety Grant	-	-	-	-
123 Fubilic Salety Grafit	729	Public Safety Grant	-	-	-	-
730 Courthouse Security 79,602	730		79,602	79,602	-	-
731 Community Based Corrections Program 30,000	731	•	30,000	30,000	-	-

WV State Auditor - Local Government Services Division - Review Sheet					
County:	Brooke		This re	port prepared as of:	7/7/2023
Fiscal Year:	2023 - 2024	Original	Revised	Original	Revised
Contact:	Heather Watkins	General	General	Coal	Coal
Phone No:	304-737-3668 opt 2	Fund	Fund	Fund	Fund
732	Rapid Response	-	-	-	-
733	Mapping and Addressing	-	-	-	-
734	Local Emergency Planning Commission	-	-	-	-
735	Project Lifesaver	-	-	-	-
736	K-9	-	-	-	-
737	Public Safety Grant	-	-	-	-
Total Public Sa	afety Expenditures	5,414,731	5,414,731	-	-
	itation Expenditures				
800	Local Health Department	-	-	-	-
801	Mental Health	-	-	-	-
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	-	-	-	-
814	Federal Grants - H&S	_	-	_	-
815	State Grants - H&S	-	-	-	-
Total Health &	Sanitation Expenditures	-	-	-	-
	creation Expenditures				
900	Parks & Recreation	-	-	-	-
901	Swimming Pools	-	-	-	-
902	4 - H Camp	-	-	-	-
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	-	-	-	-
912	Travel Council	-	-	-	-
913	Beautification	-	-	-	-
914	Rails to Trails	18,220	18,220	-	-
915	Hotel/Motel Promotion of Tourism	-	- -	-	-
916	Library	-	-	-	-
917	Law Library	-	-	-	-
918	Federal Grants	-	-	-	-
919	State Grants	-	-	-	-

Professor Pro	W\	/ State Auditor - Local Governmen	t Services	Division - F	Review Sh	eet
Contact: Heather Watkins General Fund General Fund Coal Pund Pund Total Cuture & Recreation Expenditures 28,220 28,220 38,2	County:	Brooke		This re	port prepared as of:	7/7/2023
Phone No: 304-737-3686 opt 2 Fund Fund Fund Fund Fund Fund Fund Total Culture & Recreation Expenditures 28,220 <	Fiscal Year:	2023 - 2024	Original	Revised	Original	Revised
Total Culture & Recreation Expenditures	Contact:	Heather Watkins	General	General	Coal	Coal
Social Services Social Ser	Phone No:	304-737-3668 opt 2	Fund	Fund	Fund	Fund
950 Social Services -	Total Culture 8	Recreation Expenditures	28,220	28,220	-	-
951 Human Resources -	Social Service	es Expenditures				
982 Senior Citizens -	950	Social Services	-	-	-	-
953 Public Transit -	951	Human Resources	-	-	-	-
954 Federal Grants -	952	Senior Citizens	-	-	-	-
955 State Grants -	953	Public Transit	-	-	-	-
956 Homeless Shelter -	954	Federal Grants	-	-	-	-
957 Family Court -	955	State Grants	-	-	-	-
958 Community Council -	956	Homeless Shelter	-	-	-	-
959 Cemeteries - <t< td=""><td>957</td><td>Family Court</td><td>-</td><td>-</td><td>-</td><td>-</td></t<>	957	Family Court	-	-	-	-
Total Social Projects Expenditures -	958	Community Council	-	-	-	-
Capital Projects Expenditures Capital Government	959	Cemeteries	-	-	-	-
960 General Government -	Total Social Se	ervices Expenditures	-	-	-	-
960 General Government -	Capital Project	ets Expenditures				
962 Health & Sanitation -	-		-	-	-	-
963 Culture & Recreation -	961	Public Safety	-	-	-	-
964 Social Services -	962	Health & Sanitation	-	-	-	-
965 Central Garage -	963	Culture & Recreation	-	-	-	-
966 Geographic Information System - <t< td=""><td>964</td><td>Social Services</td><td>-</td><td>-</td><td>-</td><td>-</td></t<>	964	Social Services	-	-	-	-
966 Geographic Information System - <t< td=""><td>965</td><td>Central Garage</td><td>-</td><td>-</td><td>-</td><td>-</td></t<>	965	Central Garage	-	-	-	-
972 Federal Grants -	966	_	-	-	-	-
974 State Grants -	972	•	-	-	-	-
975 County Clerk -	973	Federal Grants	-	-	-	-
976 Circuit Clerk -	974	State Grants	-	-	-	-
977 Assessor -	975	County Clerk	-	-	-	-
978 Prosecuting Attorney -	976	Circuit Clerk	-	-	-	-
979 Sheriff-Treasurer -	977	Assessor	-	-	-	-
980 Sheriff-Law Enforcement -<	978	Prosecuting Attorney	-	-	-	-
981 Sheriff-Jail - - - - 982 Data Processing - - - - 983 Election County Clerk 122,575 122,575 - - 984 Circuit Court - - - - - 985 Community Development - <td>979</td> <td>Sheriff-Treasurer</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td>	979	Sheriff-Treasurer	-	-	-	-
982 Data Processing -	980	Sheriff-Law Enforcement	-	-	-	-
983 Election County Clerk 122,575 122,575 - - 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 2,342,000 2,342,000 - - - 995 Service of Process - - - - - - 996	981	Sheriff-Jail	-	-	-	-
984 Circuit Court -	982	Data Processing	-	-	-	-
985 Community Development - <td>983</td> <td>Election County Clerk</td> <td>122,575</td> <td>122,575</td> <td>-</td> <td>-</td>	983	Election County Clerk	122,575	122,575	-	-
986 County Commission -	984	Circuit Court	-	-	-	-
987 Courthouse - <t< td=""><td>985</td><td>Community Development</td><td>-</td><td>-</td><td>-</td><td>-</td></t<>	985	Community Development	-	-	-	-
988 Other Buildings -	986	County Commission	-	-	-	-
989 Extension Services -	987	Courthouse	-	-	-	-
990 Other Boards & Authorities - <td< td=""><td>988</td><td>Other Buildings</td><td>-</td><td>-</td><td>-</td><td>-</td></td<>	988	Other Buildings	-	-	-	-
991 Purchasing - <t< td=""><td>989</td><td>Extension Services</td><td>-</td><td>-</td><td>-</td><td>-</td></t<>	989	Extension Services	-	-	-	-
992 Communication Center - <td>990</td> <td>Other Boards & Authorities</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td>	990	Other Boards & Authorities	-	-	-	-
992 Communication Center - <td>991</td> <td>Purchasing</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td>	991	Purchasing	-	-	-	-
994 Emergency Services 2,342,000 2,342,000 - - 995 Service of Process - - - - - 996 Ambulance - - - - - - -	992	_	-	-	-	-
994 Emergency Services 2,342,000 2,342,000 - - 995 Service of Process - - - - - 996 Ambulance - - - - - - -	993	Dog Warden	-	-	-	-
995 Service of Process -		-	2,342,000	2,342,000	-	-
996 Ambulance	995		-	-	-	-
007 Water	996	Ambulance	-	-	-	-
997 Water	997	Water	-	-	-	-

WV State Auditor - Local Government Services Division - Review Sheet						
County:	Brooke	This report prepared as of: 7/7/2023				
Fiscal Year:	2023 - 2024	Original	Revised	Original	Revised	
Contact:	Heather Watkins	General	General	Coal	Coal	
Phone No:	304-737-3668 opt 2	Fund	Fund	Fund	Fund	
998	Parks and Recreation	-	-	-	-	
999	Streets and Highways	-	-	-	-	
Total Capital P	Projects Expenditures	2,464,575	2,464,575	-	-	
SUMMARY						
General Gover	rnment Expenditures	5,835,544	5,835,544	20,000	20,000	
Public Safety E	Expenditures	5,414,731	5,414,731	-	-	
Health & Sanit	ation Expenditures	-	-	-	-	
Culture & Reci	reation Expenditures	28,220	28,220	-	-	
Social Service	s Expenditures	-	-	-	-	
Capital Project	s Expenditures	2,464,575	2,464,575	-	-	
GRAND TOTA	L ALL EXPENDITURES	13,743,070	13,743,070	20,000	20,000	
TOTAL REVE	NUES	13,743,070	13,743,070	20,000	20,000	
Out of Balance						