

**Jefferson County Commission Levy Estimate (Budget)  
2019 - 2020 Fiscal Year**

STATE OF WEST VIRGINIA  
County of: Jefferson, West Virginia

In accordance with WV Code §11-8-10, as amended, the Jefferson County Commission proceeded to make an estimate of the amounts necessary to be raised by a levy of taxes for the current year, and doth determine and estimate the several amounts to be as follows:

<b>General Fund</b>	<b>Estimated Revenues</b>
Fund Balance	\$ 4,685,057
Property Taxes Current year	13,501,959
Prior Year Taxes	1,108,681
Tax Penalties, Interest & Publication Fees	313,100
Property Transfer Tax	1,084,070
Gas and Oil Severance Tax	88,130
Horse and Dog Racing Tax	10,440
Wine & Liquor Tax	11,650
Hotel Occupancy Tax	807,450
Licenses	65
Building Permits	357,500
Miscellaneous Permits	130
Federal Grants / Federal Payment in Lieu of Taxes	290,000
Sheriff's Service of Process	19,100
Sheriff's Earnings	192,600
County Clerk's Earnings	207,000
Circuit Clerk's Earnings	58,770
Prosecuting Attorney's Earnings	1,554
Accident Reports	4,200
Rents & Concessions	313,987
Emergency 911 Fee	1,962,900
Franchise Agreement	554,900
IRP Fees (Interstate Registration Plan)	15,800
Regional Jail Operations Partial Reimbursement	98,000
Interest Earned	32,871
Miscellaneous Revenue	29,800
Sheriff's Commission	11,600
Gaming Income	479,400
Video Lottery	2,868,000
Refunds/Reimbursements (External Sources)	178,500
General School Reimbursements	264,000
Transfers Assessor's Valuation Fund	<u>529,664</u>
<b>Total Estimated General Fund Revenues</b>	<b>\$ <u><u>30,080,878</u></u></b>
<b>Coal Severance Tax</b>	<b>Estimated Revenues</b>
Assigned Fund Balance	\$ 77,770
Coal Severance Tax	90,000
Interest Earned on Investment	<u>900</u>
<b>Total Coal Severance</b>	<b>\$ <u><u>168,670</u></u></b>

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<b>ESTIMATED EXPENDITURES</b>	<b>General Fund</b>	<b>Coal Severance Tax Fund</b>
<b>GENERAL GOVERNMENT</b>		
County Commission	\$ 2,039,121	\$ 125,570
County Clerk	715,203	-
Circuit Clerk	638,440	-
Sheriff - Treasurer	543,544	-
Prosecuting Attorney	1,816,077	-
Assessor	534,258	-
Assessor's Valuation Fund	529,664	-
Statewide Computer Network	43,110	-
Agricultural Agent	136,777	-
Elections - County Clerk	303,533	-
Magistrate Court	3,000	-
Courthouse	1,139,493	-
Other Buildings	597,200	-
Data Processing	567,681	-
Regional Development Authority	19,795	-
Economic Development	652,503	-
Engineering	1,468,501	-
Transfer to Financial Stabilization Fund	2,365,476	-
Transfers/Reimbursements	214,024	-
Contingencies - Not to Exceed 10% of Budget	2,519,582	-
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<b>TOTAL GENERAL GOVERNMENT</b>	<b>16,846,982</b>	<b>125,570</b>
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<b>PUBLIC SAFETY</b>		
	-	-
Sheriff - Law Enforcement	4,239,346	-
Sheriff - Service of Process	19,100	-
Regional Jail	1,500,000	-
Emergency Services	270,436	-
Communication Center	2,136,051	-
Fire Department	577,500	-
Ambulance Authority	2,231,347	17,000
Dog Warden/Humane Society	261,889	-
Central Garage	345,280	-
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<b>TOTAL PUBLIC SAFETY</b>	<b>11,580,949</b>	<b>17,000</b>
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<b>HEALTH AND SANITATION</b>		
	-	-
Local Health Department	80,380	-
Mental Health	-	15,000
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<b>TOTAL HEALTH &amp; SANITATION</b>	<b>80,380</b>	<b>15,000</b>
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<b>CULTURE AND RECREATION</b>		
	-	-
Parks & Recreation	771,280	-
Arts & Humanities	16,149	-

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Community Center	-	10,000
Historical Commission	23,913	-
Visitor's Bureau	411,225	-
Library	330,000	-
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TOTAL CULTURE & RECREATION	1,552,567	10,000
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SOCIAL SERVICES	-	-
Public Transit	20,000	1,100
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TOTAL SOCIAL SERVICES	20,000	1,100
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<b>Total Expenditures</b>	<b>\$ 30,080,878</b>	<b>\$ 168,670</b>
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STATE OF WEST VIRGINIA  
JEFFERSON COUNTY, WEST VIRGINIA, WEST VIRGINIA

I, Jacqueline Shadle, CLERK OF THE COUNTY COMMISSION OF SAID COUNTY, DO HEREBY CERTIFY THAT THE FOREGOING ARE TRUE COPIES FROM THE RECORD OF ORDERS MADE AND ENTERED BY SAID COMMISSION ON THE 21 DAY OF MARCH 2019.

  
(Signature)

**JEFFERSON COUNTY, WEST VIRGINIA  
FISCAL YEAR JULY 1, 2019 - JUNE 30, 2020**

Account Number	REVENUE RECAP	General Fund		Coal Severance Tax		
		Budgeted Revenues		Budgeted Revenues		
		2018 - 2019	2019 - 2020	2018 - 2019	2019 - 2020	
280	299	Beginning Balance, July 1st	5,186,147	4,685,057	159,321	77,770
301	302	Taxes	14,412,702	14,923,740		
303	312	Other Taxes	1,647,640	2,001,740	90,000	90,000
317	319	Licenses & Permits	340,335	357,695		
322	325	Intergovernmental	480,000	290,000		
327	350	Charges for Services	4,328,780	3,330,811		
361	361	Fines				
362	362	Regional Jail Op. Partial Reimb.	100,000	98,000		
363	365	Interest	32,170	32,871	900	900
366	385	Miscellaneous	3,694,458	3,567,300		
388	399	Transfers	849,250	793,664		
		<b>Grand Totals - Revenues</b>	<b>31,071,482</b>	<b>30,080,878</b>	<b>250,221</b>	<b>168,670</b>

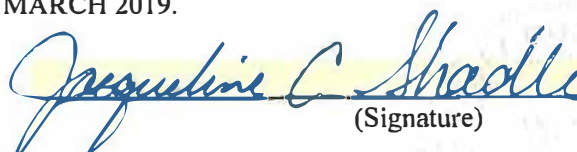
Account Number	EXPENDITURE RECAP	General Fund		Coal Severance Tax		
		Budgeted Expenditures		Budgeted Expenditures		
		2018 - 2019	2019 - 2020	2018 - 2019	2019 - 2020	
401	699	General Government Expenditures	16,092,705	16,632,958	118,221	125,570
698	698	Transfers	600,755	214,024	70,000	
700	799	Public Safety Expenditures	12,822,354	11,580,949	17,000	17,000
800	899	Health & Sanitation Expenditures	79,980	80,380	15,000	15,000
900	949	Culture & Recreation Expenditures	1,455,688	1,552,567		10,000
950	959	Social Services Expenditures	20,000	20,000	30,000	1,100
960	999	Capital Projects Expenditures				
		<b>Grand Totals - Expenditures</b>	<b>31,071,482</b>	<b>30,080,878</b>	<b>250,221</b>	<b>168,670</b>

**Budget Basis of Accounting:**

**Modified Accrual**

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JEFFERSON COUNTY, WEST VIRGINIA, WEST VIRGINIA

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(Signature)

**JEFFERSON COUNTY, WEST VIRGINIA  
LEVY PAGE  
REGULAR CURRENT EXPENSE LEVY  
2019 - 2020**

<b>Current Year</b>	<b>Column E Certificate of Valuation Assessed Value for Tax Purposes</b>	<b>Levy Rate/\$100</b>	<b>Taxes Levied</b>
<b>Class I</b>			
Personal Property	\$ _____	14.30	\$ _____
Public Utility	_____		_____
<b>Total Class I</b>	<b>\$ _____</b>		<b>\$ _____</b>
<b>Class II</b>			
Real Estate	\$ 2,443,244,800	28.60	\$ 6,987,680
Personal Property	2,956,400		8,455
<b>Total Class II</b>	<b>\$ 2,446,201,200</b>		<b>\$ 6,996,135</b>
<b>Class III</b>			
Real Estate	\$ 530,294,110	57.20	\$ 3,033,282
Personal Property	254,415,670		1,455,258
Public Utility	139,100,107		795,653
<b>Total Class III</b>	<b>\$ 923,809,887</b>		<b>\$ 5,284,193</b>
<b>Class IV</b>			
Real Estate	\$ 311,428,210	57.20	\$ 1,781,369
Personal Property	74,162,890		424,212
Public Utility	22,549,859		128,985
<b>Total Class IV</b>	<b>\$ 408,140,959</b>		<b>\$ 2,334,566</b>
<b>Total Value &amp; Projected Revenue</b>	<b>\$ 3,778,152,046</b>		<b>\$ 14,614,894</b>
Less Delinquencies, Exonerations & Uncollectable Taxes		4.08% . . . . .	596,288
Less Tax Discounts		1.92% . . . . .	269,157
Less Allowance for Tax Increment Financing - see worksheet (Subtracted from regular current expense taxes levied only)		. . . . .	_____
<b>Total Projected Property Tax Collection</b>		. . . . .	<b>13,749,449</b>
Less Assessor Valuation Fund (Subtracted from regular current expense taxes levied only)		1.80% . . . . .	247,490
Net Amount to be Raised by Levy of Property Taxes For Budget Purposes (Transfer amount to Worksheet GCRev - Account No. 301-01)			<b>\$ 13,501,959</b>