

FISCAL YEAR JULY 1, 2014 - JUNE 30, 2015

Jefferson

County Commission

CLASS: 1

TOTAL ASSESSED VALUE: 3,521,392,930

**LEVY ESTIMATE
OFFICIAL BUDGET DOCUMENT**



**Prescribed and furnished by
West Virginia State Auditor
Glen B. Gainer III**

The Levy Estimate shall be made on this form between March 7 and March 28. ONE (1) certified copy is forwarded to:
West Virginia State Auditor's Office, Attn: Ora Ash
200 West Main Street, Clarksburg, West Virginia 26301
Phone: 627-2415 / Toll Free 1-877-982-9148

ROSTER

COUNTY	Jefferson County Commission		Mailing Address: P.O. Box 250	
COMMISSION MEETS	1st, 3rd, 5th Thursdays of month at 9:30AM		City, State Zip Code: Charles Town WV 25414	
			Courthouse Hours 9-5 Monday thru Friday	
PRESIDENT	Walt Pellish	PHONE 304-728-3282	ext.	FAX E-MAIL walterpellish@me.com
COMMISSIONER	Jane Tabb	PHONE 304-728-3282	ext.	FAX E-MAIL vinemont@frontiernet.net
COMMISSIONER	Patsy Noland	PHONE 304-728-3282	ext.	FAX E-MAIL patsynol@gmail.com
COMMISSIONER	Lyn Widmeyer	PHONE 304-728-3282	ext.	FAX E-MAIL lynwidmeyer@gmail.com
COMMISSIONER	Dale Manuel	PHONE 304-728-3282	ext.	FAX E-MAIL dmanuel@frontiernet.net
COUNTY CLERK	Jennifer Maghan	PHONE 304-728-3347	ext.	FAX E-MAIL jmaghan@jeffersoncountywv.org
CIRCUIT CLERK	Laura Storm	PHONE 304-728-3398	ext.	FAX E-MAIL laura.storm@courtsww.gov
ASSESSOR	Angela Banks	PHONE 304-728-3224	ext.	FAX E-MAIL abanks@jeffersoncountywv.org
SHERIFF	Peter Dougherty	PHONE 304-728-3205	ext.	FAX E-MAIL pdougherty@jcsdww.com
PROSECUTING ATTY	Ralph Lorenzetti	PHONE 304-724-6279	ext.	FAX E-MAIL rlorenzetti@jeffersoncountywv.org
ADM. ASSISTANT	Sandy Slusher McDonald	PHONE 304-728-3282	ext.	FAX E-MAIL sandy@jeffersoncountywv.org
TAX OFFICE	Teresa Hendricks	PHONE 304-728-3220	ext.	FAX E-MAIL jenkins@hotemail.com

PERSON(S) AUTHORIZED TO SIGN BUDGET REVISIONS ON BEHALF OF THE COUNTY COMMISSION

Authorized Name and Title:	Authorized Name and Title:
Walt Pellish, President	Patsy Noland, Commissioner
Jane Tabb, Commissioner	Lyn Widmeyer, Commissioner

PERSON TO CONTACT FOR BUDGET INFORMATION

Tim Stanton	Finance Director	304-724-8425	Phone	Fax	Email
					stanton@jeffersoncountywv.org

ANY QUESTIONS ABOUT COMPLETING THESE FORMS SHOULD BE DIRECTED TO LOCAL GOVERNMENT SERVICES, WEST VIRGINIA STATE AUDITOR'S OFFICE, 200 WEST MAIN STREET, CLARKSBURG WEST VIRGINIA 26301 OR TELEPHONE 627-2415 (TOLL FREE) 1-877-982-9148.

CERTIFICATE OF VALUATION**County Commission****Jefferson**

(Levying Body)

(County)

TO:

County Commission President

(County Commission President, School Board Secretary or Municipal Clerk or Recorder)

The undersigned Assessor and County Clerk of said County do hereby certify the assessed value of the various classes of real estate, personal property and public utility property for the assessment year **2014**

	Column A Assessed Value Including Back Tax And New Property (Total)	Column B All Other Exempt Value (excluding P U)	Column C Gross Assessed (Col A Plus Col B) (County Classification Purposes Only)	Column D Homestead Exempt Value	Column E Assessed Valuation For Tax Purposes (w/o Homestead & Exempt) (Col A Minus Col D)
Class I					
Personal Property	0	0	0		0
Public Utility Property	0	0	0		0
Total Class I	0	0	0		0
Class II					
Real Estate	1,970,675,140	1,893,600	1,972,568,740	72,321,470	1,898,353,670
Personal Property	3,572,300	0	3,572,300	499,900	3,072,400
Total Class II	1,974,247,440	1,893,600	1,976,141,040	72,821,370	1,901,426,070
Class III					
Real Estate	528,133,590	180,322,540	708,456,130		528,133,590
Personal Property	250,490,920	0	250,490,920		250,490,920
Public Utility Property	64,672,301	0	64,672,301		64,672,301
Total Class III	843,296,811	180,322,540	1,023,619,351		843,296,811
Class IV					
Real Estate	280,719,760	145,378,950	426,098,710		280,719,760
Personal Property	63,941,220	0	63,941,220		63,941,220
Public Utility Property	31,592,609	0	31,592,609		31,592,609
Total Class IV	376,253,589	145,378,950	521,632,539		376,253,589
TOTAL FOR LEVYING BODY	3,193,797,840	327,595,090	3,521,392,930	72,821,370	3,120,976,470

Given under our hands this **26th** day of **February**, **2014**

County Clerk

Assessor

NOTE: The above certificate must be in the hands of the levying body no later than March 3. (Section 6, Article 3, Chapter 11, Code of 1931, as amended.) The Assessor is required to certify the valuation of real estate and personal property and the County Clerk is required to certify the value of public utility property as assessed by the Board of Public Works. To avoid confusion this joint certificate is to be used.

When completed, submit original copy to the levying body, printed copy to the Department of Tax and Revenue, Property Tax Division, P.O. Box 2389, Charleston, WV 25328-2389, printed copy to the State Auditor's Office, Local Government Services Division, 200 W Main St, Charleston, WV 26301, and retain a printed copy for your office file. Only a printed copy of the Board of Education page should be forwarded to the State Department of Education.

Original signed copy - Levying Body
Photocopy - Tax Dept.

Photocopy - Auditor's Office
Photocopy - Retain

Photocopy - Board of Ed. Only - State Dept. of Education

ASSESSED VALUES FOR CALCULATING REDUCED (ROLLED BACK) LEVY RATES

County Commission	Jefferson
(Levying Body)	(County)

TO: **County Commission President**
(County Commission President, School Board Secretary or Municipal Clerk or Recorder)

The undersigned Assessor and County Clerk of said County, do hereby certify the assessed value of the various classes of real estate, personal property and public utility property FOR THE CALCULATION OF THE REDUCED (ROLLED BACK) LEVY RATE for the assessment year 2014

	Column A	Column B	Column C	Column D
	Assessed Valuation For Tax Purposes (w/o Homestead & Exempt)	New Property and Back Tax Property (Excluding TIF)	TIF Tax Incremental Financing Value	Assessed Valuation For Tax Purposes Minus New Property, Back Tax Property & TIF (Col A Minus Col B and C)
Class I				
Personal Property	0	0	0	0
Public Utility Property	0	0	0	0
Total Class I	0	0	0	0
Class II				
Real Estate	1,898,353,670	25,916,400	0	1,872,437,270
Personal Property	3,072,400	0	0	3,072,400
Total Class II	1,901,426,070	25,916,400	0	1,875,509,670
Class III				
Real Estate	528,133,590	3,760,930	0	524,372,660
Personal Property	250,490,920	0	0	250,490,920
Public Utility Property	64,672,301	0	0	64,672,301
Total Class III	843,296,811	3,760,930	0	839,535,881
Class IV				
Real Estate	280,719,760	5,670,500	0	275,049,260
Personal Property	63,941,220	172,520	0	63,768,700
Public Utility Property	31,592,609	738,100	0	30,854,509
Total Class IV	376,253,589	6,581,120	0	369,672,469
TOTAL FOR LEVYING BODY	3,120,976,470	36,258,450	0	3,084,718,020

Given under our hands this 26th day of February, 2014

[Signature]
County Clerk

[Signature]
Assessor

The valuations above do not include values attributable to back-tax property, homestead property, new construction and improvements or new personal property.

THE VALUATIONS ARE TO BE USED ONLY FOR THE CALCULATION OF A REDUCED LEVY RATE as required by W.Va. Code § 11-8-6e and 6f. This rate must be applied to the CERTIFICATE OF VALUATIONS (enclosed) for budgeting purposes. These values, like the Certificate of Valuation, are to be in the hands of the levying body not later than March 3.

Print on **BLUE** paper - Levying Body
Photocopy - Tax Dept.
Photocopy - Auditor's Office
Photocopy - Retain
Photocopy -
Board of Ed. Only - State Dept. of Education

When completed, submit blue copy to the levying body, photocopy to the Department of Tax and Revenue, Property Tax Division, P.O. Box 2389, Charleston, WV 25328-2389, photocopy to the State Auditor's Office, Local Government Services Division, 200 W Main St, Clarksburg, WV 26301, and retain a photocopy for your office file. Only a photocopy of the Board of Ed. page should be forwarded to the State Dept. of Education.

JEFFERSON COUNTY, WEST VIRGINIA

CALCULATING REDUCED LEVY RATE

2014 - 2015

CLASS	ROLL BACK VALUE (Column D)	X	WEIGHTING	=	WEIGHTED ASSESSED VALUE
Class 1	\$	X	0.01	=	\$ 0
Class 2	<u>1,875,509,670</u>	X	0.02	=	<u>37,510,193</u>
Class 3	<u>839,535,881</u>	X	0.04	=	<u>33,581,435</u>
Class 4	<u>369,672,469</u>	X	0.04	=	<u>14,786,899</u>
Total All Classes	\$ <u>3,084,718,020</u>		(Total WAV)		\$ <u>85,878,527</u>

Assessor's Valuation % per PVC: 1.85%
 Previous year's projected \$ 11,719,388 102.85% % \$ 12,053,391

Divide by the **TOTAL WEIGHTED ASSESSED VALUE (Total WAV)**
 (use 4 decimal places here) \$ 0.1404

The result of this division is then multiplied x 100 (use 2 decimal places here)
 and this will = the Class 1 Levy Rate in cents per \$100 of assessed value 14.04

The Class 2, 3, and 4 Levy Rates are determined by multiplying the Class 1 Rate as follows:

Class 1 Rate	<u>14.04</u>	¢	X	2	=	Class 2 Rate: 28.08
Class 1 Rate	<u>14.04</u>	¢	X	4	=	Class 3 & 4 Rate: 56.16

DO NOT USE RATES IN EXCESS OF 2 DECIMAL PLACES

Divide by the TOTAL WEIGHTED ASSESSED VALUE (TOTAL WAV) USE 4 DECIMAL POINTS HERE 0.1404

JEFFERSON COUNTY, WEST VIRGINIA

CALCULATING REDUCED LEVY RATE

Maximum with Hearing

2014 - 2015

CLASS	ROLL BACK VALUE (Column D)	X	WEIGHTING	=	WEIGHTED ASSESSED VALUE
Class 1	\$	X	0.01	=	\$ 0
Class 2	<u>1,875,509,670</u>	X	0.02	=	<u>37,510,193</u>
Class 3	<u>839,535,881</u>	X	0.04	=	<u>33,581,435</u>
Class 4	<u>369,672,469</u>	X	0.04	=	<u>14,786,899</u>
Total All Classes	\$ <u>3,084,718,020</u>		(Total WAV)		\$ <u>85,878,527</u>

Assessor's Valuation % per PVC: 1.85%
 Previous year's projected \$ 11,719,388 111.85% % \$ 13,108,135

Divide by the **TOTAL WEIGHTED ASSESSED VALUE (Total WAV)**
 (use 4 decimal places here) \$ 0.1430

The result of this division is then multiplied x 100 (use 2 decimal places here)
 and this will = the Class 1 Levy Rate in cents per \$100 of assessed value 14.30

The Class 2, 3, and 4 Levy Rates are determined by multiplying the Class 1 Rate as follows:

Class 1 Rate	<u>14.30</u>	¢	X	2	=	Class 2 Rate: 28.60
Class 1 Rate	<u>14.30</u>	¢	X	4	=	Class 3 & 4 Rate: 57.20

DO NOT USE RATES IN EXCESS OF 2 DECIMAL PLACES

Divide by the TOTAL WEIGHTED ASSESSED VALUE (TOTAL WAV) USE 4 DECIMAL POINTS HERE 0.1526

**JEFFERSON COUNTY, WEST VIRGINIA
LEVY ORDER AND RATE SHEET
REGULAR CURRENT EXPENSE LEVY
2014 - 2015**

The following is a true copy from the record of orders entered by Jefferson County Commission on the 15th day of April, 2014.

Signature: Jennifer Maghan, County Clerk

Current Year	Column E Certificate of Valuation Assessed Value for Tax Purposes	Levy Rate/\$100	Taxes Levied
Class I			
Personal Property	\$	14.04	\$
Public Utility			
Total Class I	\$		\$
Class II			
Real Estate	\$ 1,898,353,670	28.08	\$ 5,330,577
Personal Property	3,072,400		8,627
Total Class II	\$ 1,901,426,070		\$ 5,339,204
Class III			
Real Estate	\$ 528,133,590	56.16	\$ 2,965,998
Personal Property	250,490,920		1,406,757
Public Utility	64,672,301		363,200
Total Class III	\$ 843,296,811		\$ 4,735,955
Class IV			
Real Estate	\$ 280,719,760	56.16	\$ 1,576,522
Personal Property	63,941,220		359,094
Public Utility	31,592,609		177,424
Total Class IV	\$ 376,253,589		\$ 2,113,040
Total Value & Projected Revenue	\$ 3,120,976,470		\$ 12,188,199
Less Delinquencies, Exonerations & Uncollectable Taxes		4.53%	552,125
Less Tax Discounts		1.90%	221,085
Less Allowance for Tax Increment Financing - see worksheet (Subtracted from regular current expense taxes levied only)		
Total Projected Property Tax Collection		11,414,989
Less Assessor Valuation Fund (Subtracted from regular current expense taxes levied only)		1.85%	211,177
Net Amount to be Raised by Levy of Property Taxes For Budget Purposes			\$ 11,203,812

Jefferson County Commission
SUPPLEMENTAL INFORMATION
FISCAL YEAR JULY 1, 2014 - JUNE 30, 2015

Percentage for Assessor's Valuation Fund.	<u>1.85%</u>
Percentage for Delinquencies and Exonerations.	<u>4.53%</u>
Percentage for Tax Discounts.	<u>1.90%</u>
Previous Year's Projected Revenue.	<u>11,719,388</u>

(Previous Years Projected Revenue from LAST YEAR'S "Levy page" tab: 'REGULAR CURRENT EXPENSE LEVY' Page, cell I31)

JEFFERSON COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2014 - JUNE 30, 2015

Account Number	01 GENERAL FUND REVENUE SUMMARY	Budgeted Revenues (Including Revisions)	Budgeted Revenues
		2013 - 2014	2014 - 2015
295	Nonspendable Fund Balance		
296	Restricted Fund Balance		
297	Committed Fund Balance		
298	Assigned Fund Balance		
299	Unassigned Fund Balance	3,114,613	2,400,000
301	01 Property Taxes - Current Expense (Page 3-Net)	10,832,146	11,203,812
301	02-05 Prior Year Taxes	643,801	633,889
301	06 Supplemental Taxes	209,607	181,865
301	07 Surplus	36,114	
301	08 Delinquent & Nonentered Land Fund	15,491	40,000
301	09 Redemptions from State Auditor		
301	10 Prior Years Fifth and Other Prior Years		
301	11 Tax Lien Surplus		
301	12 Tax Loss Restoration		
301	90 Property Taxes - Excess Levy (Page 4-Net)		
301	91 Property Taxes - Excess Levy (Page 4-Net)		
301	92 Property Taxes - Excess Levy (Page 4-Net)		
302	Tax Penalties, Interest & Publication Fees	306,500	301,220
303	Dog Taxes		
304	Property Transfer Tax	1,204,108	468,000
306	Gas and Oil Severance Tax	20,000	30,000
307	Horse and Dog Racing Tax	15,676	14,219
308	Wine & Liquor Tax	28,074	25,433
309	Hotel Occupancy Tax	556,447	520,000
310	Waste Coal Producing Counties		
311	Payment in Lieu of Taxes		
312	Synthetic Fuel Tax		
313	Miscellaneous Energy Tax(Coal Bed Methane)		
317	Licenses	70	75
318	Building Permits	164,000	170,000
319	Miscellaneous Permits	112	150
322	Federal Grants	140,000	80,000
323	State Grants	6,196	
324	Other Grants		
325	Federal Payment in Lieu of Taxes	9,949	9,949
327	Charges for Services		
328	Magistrate Court Clerk		
329	Sheriff's Service of Process	18,000	18,000

JEFFERSON COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2014 - JUNE 30, 2015

Account Number	01 GENERAL FUND REVENUE SUMMARY	Budgeted Revenues (Including Revisions)	Budgeted Revenues
		2013 - 2014	2014 - 2015
330	Sheriff's Earnings	29,593	28,000
331	County Clerk's Earnings	220,431	206,500
332	Circuit Clerk's Earnings	72,754	65,183
333	Prosecuting Attorney's Earnings	638	1,129
334	Accident Reports	3,765	3,500
335	Motor Vehicle License Fee		
336	Map Sales	4,809	4,200
337	Clerk Deed Fees		
339	Parks & Recreation Fees		
340	Rents & Concessions	46,500	47,175
341	Landfill/Incinerator Fees		
342	Airport Revenue		
343	Cemetery Revenue		
344	Ambulance Fees		
345	Emergency Services Fees		
346	Emergency 911 Fee	1,140,451	1,885,058
347	Special Patrol/Security Systems		
348	Franchise Agreement	396,641	402,796
349	Inspection Fees		
350	IRP Fees (Interstate Registration Plan)	10,744	10,140
351	Jail Fees		
361	Fines, Fees & Court Costs		
362	Regional Jail Operations Partial Reimbursement	100,594	85,650
365	Interest Earned	17,052	17,273
366	Miscellaneous Revenue	38	50
367	Sheriff's Commission	11,915	12,000
368	Confiscated Property		
369	Commissions		
370	Gaming Income	1,163,539	960,000
371	Recycling Programs		
372	Filing Fees		
373	Video Lottery	3,303,301	3,408,293
374	Planning Commission Revenue		
375	Sale of Materials		
376	Royalties		
377	Sale of Bonds		
378	Proceeds from Bond Restructuring		
379	Lease Purchase Revenue		

JEFFERSON COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2014 - JUNE 30, 2015

Account Number	01 GENERAL FUND REVENUE SUMMARY	Budgeted Revenues (Including Revisions)	Budgeted Revenues
		2013 - 2014	2014 - 2015
380	Contributions/Transfer from Other Entities		
381	Charges to Other Entities		
382	Refunds/Reimbursements (External Sources)	363,026	299,000
383	Parking		
384	Sale of Fixed Assets		
385	Gain/Loss on Sale of Fixed Assets		
388	Transfers Other Funds		
390	Emergency 911 Reimbursement		
391	Dog & Kennel Reimbursement		
392	Concealed Weapons Reimbursements		
393	Home Confinement Reimbursements		
394	General School Reimbursements	291,000	264,000
395	Magistrate Court Reimbursements		
396	Worthless Check Reimbursements		
397	Payroll Reimbursements		
398	Transfers from Rainy Day Fund		
399	Transfers Assessor's Valuation Fund	495,858	494,949
01	Grand Totals -General Fund Revenues	24,993,553	24,291,508

**JEFFERSON COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2014 - JUNE 30, 2015**

Account Number		02 COAL SEVERANCE TAX FUND	Budgeted Revenues 2013 - 2014	Budgeted Revenues 2014 - 2015
298		Assigned Fund Balance	404,758	73,885
305		Coal Severance Tax	150,000	164,000
365		Interest Earned on Investment	1,500	1,500
382		Refunds/Reimbursements		
02		Grand Totals - Coal Severance Tax Fund Revenues	556,258	239,385

JEFFERSON COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2014 - JUNE 30, 2015

Expenditures	General Fund		Coal Severance Fund	
	General Budget	General Budget	Coal Budget	Coal Budget
	(Including Revisions) 2013 - 2014	2014 - 2015	(Including Revisions) 2013 - 2014	2014 - 2015
GENERAL GOVERNMENT #401 - 699				
401 County Commission	1,764,716	1,674,692	57,208	73,385
402 County Clerk	872,602	858,405		
403 Circuit Clerk	688,725	676,361		
404 Sheriff - Treasurer	620,017	610,838		
405 Prosecuting Attorney	1,852,986	1,796,296		
406 Assessor	570,848	542,999		
407 Assessor's Valuation Fund	495,858	494,949		
408 Statewide Computer Network	47,197	57,075		
409 Sheriff's Tax Processing				
410 County Surveyor				
411 Fiduciary Supervisor				
412 Agricultural Agent	138,722	128,837		
413 Elections - County Clerk	321,299	362,740		
415 Magistrate Court	1,015	1,000		
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	1,319,632	1,127,137		
425 Other Buildings	750,500	649,750	61,450	
426 Printing				
427 Microfilm				
428 Data Processing	376,966	305,546		
429 Regional Development Authority	41,487	19,795		
430 Community Development				
431 Economic Development	463,881	434,310		
432 Industrial Development				
433 Geographic Information Systems (GIS)	274,097	243,212		
434 Airports				
435 Public Works Department				
436 Rehabilitation of Property				
437 Acquisition of Property				
438 Building Inspection				
439 Planning & Zoning	478,730	398,865		
440 Engineering	754,253	746,095		

JEFFERSON COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2014 - JUNE 30, 2015

Expenditures	General Fund		Coal Severance Fund	
	General Budget	General Budget	Coal Budget	Coal Budget
	(Including Revisions) 2013 - 2014	2014 - 2015	(Including Revisions) 2013 - 2014	2014 - 2015
441 Housing Authority				
442 Federal Grants	25,000			
443 State Grants	22,000			
444 Other Grants				
445 Litigation Reserve				
446 Parking				
447 Finance Department				
448 Courthouse Annex				
449 Worthless Check				
450 Farm Preservation Program				
451 Zoning Board	141,949	71,133		
452 Teen Court				
460 County Clerk Operations				
696 Transfer to Financial Stabilization Fund		643,020		
697 Contributions to Comms/Authorities				
698 Transfers/Reimbursements				
699 Contingencies - Not to Exceed 10% of Budget	2,221,931	2,189,000		
TOTAL GENERAL GOVERNMENT	14,244,411	14,032,055	118,658	73,385

JEFFERSON COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2014 - JUNE 30, 2015

Expenditures	General Fund		Coal Severance Fund	
	General Budget	General Budget	Coal Budget	Coal Budget
	(Including Revisions) 2013 - 2014	2014 - 2015	(Including Revisions) 2013 - 2014	2014 - 2015
PUBLIC SAFETY #700 - 799				
700 Sheriff - Law Enforcement	3,529,830	3,482,272		
701 Sheriff - Service of Process	18,000	18,000		
702 County Jail - Reimbursable J/C				
703 County Jail - Nonreimbursable J/C				
704 Regional Jail	1,200,000	1,100,000		
705 Home Confinement				
706 Concealed Weapons				
707 Investigative Services				
708 Police Special Duty				
709 Juvenile Detention Center				
710 Civil Defense				
711 Emergency Services	271,950	264,887		
712 Communication Center	2,133,431	2,011,821		
713 Fire Department				
714 Fire Coordinator				
715 Ambulance Authority	1,751,353	1,671,187	427,000	150,000
716 Dog Warden/Humane Society	315,894	334,588		
717 Central Garage	352,203	353,094		
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				
732 Rapid Response				
733 Mapping and Addressing				
734 Local Emergency Planning Commission				
735 Project Lifesaver				
736 K-9				
TOTAL PUBLIC SAFETY	9,572,661	9,235,849	427,000	150,000

JEFFERSON COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2014 - JUNE 30, 2015

Expenditures	General Fund		Coal Severance Fund	
	General Budget	General Budget	Coal Budget	Coal Budget
	(Including Revisions) 2013 - 2014	2014 - 2015	(Including Revisions) 2013 - 2014	2014 - 2015
HEALTH & SANITATION #800 - 899				
800 Local Health Department				
801 Mental Health			10,600	16,000
802 Other Health Programs				
803 Hospital				
804 Dental Clinic				
805 Vital Statistics				
806 Sewer				
807 Storm Sewer				
808 Solid Waste Authority	21,438			
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	21,438		10,600	16,000
CULTURE & RECREATION #900 - 949				
900 Parks & Recreation	543,769	493,529		
901 Swimming Pools				
902 4 - H Camp				
903 Arts & Humanities	26,250	10,400		
904 Museum Commission				
905 Fair Associations/Festivals				
906 Youth Camp				
907 Summer Youth Program				
908 Community Center				
909 Historical Commission	26,250	15,400		
910 Civic Promotion				
911 Visitor's Bureau	278,224	260,000		
912 Travel Council				
913 Beautification				
914 Rails to Trails				
915 Hotel/Motel Promotion of Tourism				
916 Library	244,400	234,000		
917 Law Library				
918 Federal Grants				
919 State Grants				
TOTAL CULTURE & RECREATION	1,118,893	1,013,329		

JEFFERSON COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2014 - JUNE 30, 2015

Expenditures	General Fund		Coal Severance Fund	
	General Budget	General Budget	Coal Budget	Coal Budget
	(Including Revisions) 2013 - 2014	2014 - 2015	(Including Revisions) 2013 - 2014	2014 - 2015
SOCIAL SERVICES #950 - 959				
950 Social Services				
951 Human Resources				
952 Senior Citizens				
953 Public Transit	6,850	10,275		
954 Federal Grants				
955 State Grants				
956 Homeless Shelter				
957 Family Law Judge				
958 Community Council				
959 Cemeteries				
TOTAL SOCIAL SERVICES	6,850	10,275		
CAPITAL PROJECTS #960 - 999				
960 General Government				
961 Public Safety				
962 Health & Sanitation				
963 Culture & Recreation				
964 Social Services				
965 Central Garage				
966 Geographic Information System (GIS)				
972 Federal Grants				
973 Federal Grants				
974 State Grants				
975 County Clerk	29,300			
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				

**JEFFERSON COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2014 - JUNE 30, 2015**

Expenditures	General Fund		Coal Severance Fund	
	General Budget (Including Revisions) 2013 - 2014	General Budget 2014 - 2015	Coal Budget (Including Revisions) 2013 - 2014	Coal Budget 2014 - 2015
992 Communication Center				
993 Dog Warden				
994 Emergency Services				
995 Service of Process				
996 Ambulance				
997 Water				
998 Parks & Recreation				
999 Streets and Highways				
TOTAL CAPITAL OUTLAY	29,300			
Total Expenditures	24,993,553	24,291,508	556,258	239,385

JEFFERSON COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2014 - JUNE 30, 2015

Expenditures	General Fund		Coal Severance Fund	
	General Budget	General Budget	Coal Budget	Coal Budget
	(Including Revisions) 2013 - 2014	2014 - 2015	(Including Revisions) 2013 - 2014	2014 - 2015

Amount of
Appropriation
2014 - 2015

Account
Number

PREMIUM TO PROSECUTING ATTORNEY INSTITUTE:	4,800	401
AUDIT COST / ALL FUNDS:	35,000	401

Gas & Oil Expenditures

General Government Expenditures
Public Safety Expenditures
Health & Sanitation Expenditures
Culture & Recreation Expenditures
Social Services Expenditures
Capital Projects Expenditures
Total

30,000

Gas & Oil total expenditures are tied to the total revenue budgeted. Money will be posted to the general government line unless it is posted in the other lines. Then the remaining balance will post to general government.

30,000

CHART FOR TRANSFERS TO ACCOUNT #388
Funds:

\$

Total

CHART FOR CONTRIBUTIONS/TRANSFERS FROM OTHER ENTITIES (ACCOUNT #380)
Funds:

\$

Total

JEFFERSON COUNTY, WEST VIRGINIA
STATEMENT OF SALARIES OF ELECTED OFFICIALS
FISCAL YEAR JULY 1, 2014 - JUNE 30, 2015

County Classification:

1

FOR THE FISCAL YEAR JULY 1, 2014 - JUNE 30, 2015, ALL COUNTY OFFICIALS SHOULD BE COMPENSATED BASED ON THE COUNTY'S CLASSIFICATION AS OF: JULY 1,

Office	Elected Official	Date Current Term Began	2014 - 2015 Salary	West Virginia Code Reference
County Commissioners:				
	Walt Pellish	January 1, 2011	36,960	§7-7-4
	Jane Tabb	January 1, 2013	36,960	
	Patsy Noland	January 1, 2009	36,960	
	Lyn Widmeyer	January 1, 2009	36,960	
	Dale Manuel	January 1, 2011	36,960	
County Clerk:				
	Jennifer Maghan	January 1, 2011	55,440	§7-7-4
Circuit Clerk				
	Laura Storm	January 1, 2011	55,440	§7-7-4
Assessor				
	Angela Banks	January 1, 2013	44,880	§7-7-4
	Agricultural Report		4,488	§7-7-6c
	Supplemental Salary		15,000	§7-7-6b
Sheriff				
	Peter Dougherty	March 5, 2013	44,880	§7-7-4
	Sheriff's Commission on Taxes		15,000	§11A-1-17
Prosecuting Attorney				
	Ralph Lorenzetti	January 1, 2013	96,600	§7-7-4
* Is the Prosecuting Attorney Full Time ?				Yes

W.Va. Code § 7-7-4 Salary Schedule				
Class	County Commissioners	County & Circuit Clerks	Assessor & Sheriff	Prosecuting Attorney
Class 1	36,960	55,440	44,880	96,600
Class 2	36,300	54,780	44,220	94,400
Class 3	35,640	53,460	43,890	92,200
Class 4	34,980	53,154	43,560	90,000
Class 5	34,320	52,800	43,230	87,800
Class 6	28,380	49,500	42,900	59,400
Class 7	27,720	48,840	42,570	56,760
Class 8	25,080	48,180	42,240	54,120
Class 9	24,420	47,520	41,910	50,160
Class 10	19,800	42,240	38,280	46,200

JEFFERSON COUNTY, WEST VIRGINIA
STATEMENT OF SALARIES OF ELECTED OFFICIALS
FISCAL YEAR JULY 1, 2014 - JUNE 30, 2015

W. Va. Code §7-7-3 County Classification			Class	Assessor's Supplemental
Class	Minimum Property Value	Maximum Property Value	Class 1-5	15,000
Class 1	2,000,000,000	No Limit	Class 6-7	10,000
Class 2	1,500,000,000	1,999,999,999	Class 8-9	9,000
Class 3	1,000,000,000	1,499,999,999	Class 10	6,500
Class 4	700,000,000	999,999,999		
Class 5	600,000,000	699,999,999		
Class 6	500,000,000	599,999,999		
Class 7	400,000,000	499,999,999		
Class 8	300,000,000	399,999,999		
Class 9	200,000,000	299,999,999		
Class 10		199,999,999		

JEFFERSON COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2014 - JUNE 30, 2015

Account Number		REVENUE RECAP	General Fund		Coal Severance Tax	
			Budgeted Revenues		Budgeted Revenues	
			2013 - 2014	2014 - 2015	2013 - 2014	2014 - 2015
280	299	Beginning Balance, July 1st	3,114,613	2,400,000	404,758	73,885
301	302	Taxes	12,043,659	12,360,786		
303	312	Other Taxes	1,824,305	1,057,652	150,000	164,000
317	319	Licenses & Permits	164,182	170,225		
322	325	Intergovernmental	156,145	89,949		
327	350	Charges for Services	1,944,326	2,671,681		
361	361	Fines	100,594	85,650		
362	365	Interest	17,052	17,273	1,500	1,500
366	385	Miscellaneous	4,841,819	4,679,343		
388	399	Transfers	786,858	758,949		
Grand Totals - Revenues			24,993,553	24,291,508	556,258	239,385

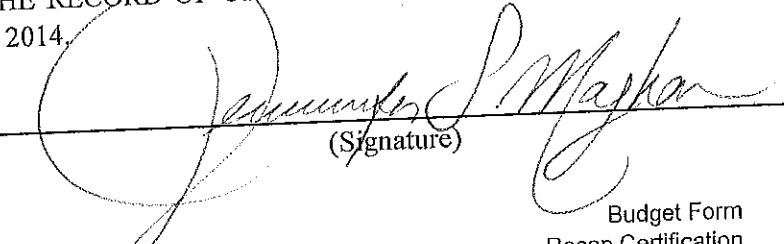
Account Number		EXPENDITURE RECAP	General Fund		Coal Severance Tax	
			Budgeted Expenditures		Budgeted Expenditures	
			2013 - 2014	2014 - 2015	2013 - 2014	2014 - 2015
401	699	General Government Expenditures	14,244,411	14,032,055	118,658	73,385
698	698	Transfers				
700	799	Public Safety Expenditures	9,572,661	9,235,849	427,000	150,000
800	899	Health & Sanitation Expenditures	21,438		10,600	16,000
900	949	Culture & Recreation Expenditures	1,118,893	1,013,329		
950	959	Social Services Expenditures	6,850	10,275		
960	999	Capital Projects Expenditures	29,300			
Grand Totals - Expenditures			24,993,553	24,291,508	556,258	239,385

Budget Basis of Accounting:

Cash Basis

STATE OF WEST VIRGINIA
JEFFERSON COUNTY, WEST VIRGINIA, WEST VIRGINIA

I, Jennifer Maghan, 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 2014.


(Signature)

JEFFERSON COUNTY, WEST VIRGINIA
058 FINANCIAL STABILIZATION / RAINY DAY FUND
FISCAL YEAR JULY 1, 2014 - JUNE 30, 2015

Account Number	REVENUES	Actual Amount	Budgeted Revenues
		6/30/2013	2014 - 2015
299	Unassigned Fund Balance		
322	Federal Grants		
323	State Grants		
324	Other Grants		
365	Interest Earned		
366	Miscellaneous Revenue		
380	Contributions/Transfer from Other Entities		
388 001	Transfers From Other Funds		
398	Transfers From General Fund		643,020
058	Totals -Financial Stabilization / Rainy Day Fund Revenues	-	643,020

Account Number	EXPENDITURES	Actual Amount	Estimated Budget
		6/30/2013	2014 - 2015
696	Transfers to General Fund		-
698	Transfers/Reimbursements		
699	Contingencies		643,020
	Totals - Financial Stabilization / Rainy Day Expenditures	-	643,020

Amount of Financial Stabilization Fund	\$	643,020
Less: 30% of General County Fund		7,287,452
Amount over /under 30% of General Fund Budget	\$	<u>(6,644,432)</u>
Financial Stabilization is within the allowed 30% of General Fund Budget		