

FISCAL YEAR JULY 1, 2015 - JUNE 30, 2016

Jefferson

County Commission

CLASS: 1

TOTAL ASSESSED VALUE: 3,626,748,353

**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
 City, State Zip Code: Charles Town WV 25414
 COMMISSION MEETS 1st, 3rd, 5th Thursdays of month 9:30AM Courthouse Hours 9-5 Monday thru Friday

PRESIDENT	Jane Tabb	PHONE	304-728-3282	ext.	FAX	vinemont@frontiernet.net
COMMISSIONER	Patsy Noland	PHONE	304-728-3282	ext.	FAX	patsynol@gmail.com
COMMISSIONER	Walt Pellish	PHONE	304-728-3282	ext.	FAX	walterpellish@me.com
COMMISSIONER	Eric Bell	PHONE	304-728-3282	ext.	FAX	ebell@jeffersoncountywv.org
COMMISSIONER	Dale Manuel	PHONE	304-728-3282	ext.	FAX	dmanuel@frontiernet.net
COUNTY CLERK	Jennifer Maghan	PHONE	304-728-3347	ext.	FAX	jmaghan@jeffersoncountywv.org
CIRCUIT CLERK	Laura Storm	PHONE	304-728-3398	ext.	FAX	laura.storm@courtswv.gov
ASSESSOR	Angela Banks	PHONE	304-728-3224	ext.	FAX	abanks@jeffersoncountywv.org
SHERIFF	Peter Dougherty	PHONE	304-728-3205	ext.	FAX	pdougherty@jcsdvw.com
PROSECUTING ATTY	Ralph Lorenzetti	PHONE	304-724-6279	ext.	FAX	rlorenzetti@jeffersoncountywv.org
ADM. ASSISTANT	Sandy Slusher McDonald	PHONE	304-728-3282	ext.	FAX	sandy@jeffersoncountywv.org
TAX OFFICE	Teresa Hendricks	PHONE	304-728-3220	ext.	FAX	jenkinsteresa@hotmail.com

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

Authorized Name and Title:

Jane Tabb, President
 Walt Pellish, Commissioner

Patsy Noland, Commissioner
 Dale Manuel, Commissioner

PERSON TO CONTACT FOR BUDGET INFORMATION

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

Jefferson County Commission
SUPPLEMENTAL INFORMATION
FISCAL YEAR JULY 1, 2015 - JUNE 30, 2016

Percentage for Assessor's Valuation Fund.	<u>1.85%</u>
Percentage for Delinquencies and Exonerations.	<u>4.08%</u>
Percentage for Tax Discounts.	<u>1.92%</u>
Previous Year's Projected Revenue.	<u>12,188,199</u>

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

CERTIFICATE OF VALUATION

Jefferson County Commission

(Levying Body)

Jefferson

(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 2015.

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>	<u>Column D</u>	<u>Column E</u>
	Assessed Value Including Back Tax And New Property (Total)	All Other Exempt Value (excluding P U)	Gross Assessed (Col A Plus Col B) (County Classification Purpose Only)	Homestead Exempt Value	Assessed Valuation For Tax Purposes (w/o Homestead & Exempt) (Col A Minus Col D)
Class I					
Personal Property					
Public Utility Property					
Total Class I					
Class II					
Real Estate	N/A	N/A	N/A	N/A	1,975,144,840
Personal Property	N/A	N/A	N/A	N/A	2,753,400
Total Class II					1,977,898,240
Class III					
Real Estate	N/A	N/A	N/A		539,491,220
Personal Property	N/A	N/A	N/A		243,671,480
Public Utility Property	N/A	N/A	N/A		68,488,839
Total Class III					851,651,539
Class IV					
Real Estate	N/A	N/A	N/A		278,999,950
Personal Property	N/A	N/A	N/A		66,734,500
Public Utility Property	N/A	N/A	N/A		31,256,194
Total Class IV					376,990,644
TOTAL FOR LEVYING BODY	N/A	N/A	3,626,748,353	N/A	3,206,540,423
Previous Year Total	N/A	N/A	N/A	N/A	3,120,976,470

ASSESSED VALUES FOR CALCULATING REDUCED (ROLLED BACK) LEVY RATES

Jefferson 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 REDUCE (ROLLED BACK LEVY RATE for the assessment year 2015.

	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				
Public Utility Property				
Total Class I				
Class II				
Real Estate	N/A	N/A		1,942,598,840
Personal Property	N/A	N/A		2,753,400
Total Class II				1,945,352,240
Class III				
Real Estate	N/A	N/A		534,019,820
Personal Property	N/A	N/A		243,671,480
Public Utility Property	N/A	N/A		64,672,301
Total Class III				842,363,601
Class IV				
Real Estate	N/A	N/A		277,273,150
Personal Property	N/A	N/A		63,941,220
Public Utility Property	N/A	N/A		30,776,751
Total Class IV				371,991,121
TOTAL FOR LEVYING BODY				3,159,706,962
Previous Year Total	N/A	N/A	N/A	3,084,718,020

JEFFERSON COUNTY, WEST VIRGINIA CALCULATING REDUCED LEVY RATE Maximum with Hearing 2015 - 2016

CLASS	ROLL BACK VALUE (Column D)	X	WEIGHTING	=	WEIGHTED ASSESSED VALUE
Class 1	\$ _____	X	0.01	=	\$ _____ 0
Class 2	<u>1,945,352,240</u>	X	0.02	=	<u>38,907,045</u>
Class 3	<u>842,363,601</u>	X	0.04	=	<u>33,694,544</u>
Class 4	<u>371,991,121</u>	X	0.04	=	<u>14,879,645</u>
Total All Classes	\$ <u>3,159,706,962</u>		(Total WAV)		\$ <u>87,481,234</u>

Assessor's Valuation % per PVC: 1.85%
 Previous year's projecter \$ 12,188,199 111.85% % \$ 13,632,501

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 14.30 ¢ X 2 = **28.60** **Class 2 Rate:**

Class 1 Rate 14.30 ¢ X 4 = **57.20** **Class 3 & 4 Rate:**

DO NOT USE RATES IN EXCESS OF 2 DECIMAL PLACES

Divide by the **TOTAL WEIGHTED ASSESSED VALUE (TOTAL WAV) USE 4 DECIMAL POINTS HERE** **0.1558**

JEFFERSON COUNTY, WEST VIRGINIA CALCULATING REDUCED LEVY RATE 2015 - 2016

CLASS	ROLL BACK VALUE (Column D)	X	WEIGHTING	=	WEIGHTED ASSESSED VALUE
Class 1	\$ _____	X	0.01	=	\$ _____ 0
Class 2	<u>1,945,352,240</u>	X	0.02	=	<u>38,907,045</u>
Class 3	<u>842,363,601</u>	X	0.04	=	<u>33,694,544</u>
Class 4	<u>371,991,121</u>	X	0.04	=	<u>14,879,645</u>
Total All Classes	\$ <u>3,159,706,962</u>		(Total WAV)		\$ <u>87,481,234</u>

Assessor's Valuation % per PVC: 1.85%
 Previous year's projected \$ 12,188,199 102.85% % \$ 12,535,563

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 14.30 ¢ X 2 = Class 2 Rate:
28.60

Class 1 Rate 14.30 ¢ 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** **0.1433**

**JEFFERSON COUNTY, WEST VIRGINIA
LEVY PAGE
REGULAR CURRENT EXPENSE LEVY
2015 - 2016**

	Column E Certificate of Valuation Assessed Value for Tax Purposes	Levy Rate/\$100	Taxes Levied
Current Year			
Class I			
Personal Property	\$ _____	14.19	\$ _____
Public Utility	_____		_____
Total Class I	\$ _____		\$ _____
Class II			
Real Estate	\$ 1,975,144,840	28.38	\$ 5,605,461
Personal Property	2,753,400		7,814
Total Class II	\$ 1,977,898,240		\$ 5,613,275
Class III			
Real Estate	\$ 539,491,220	56.76	\$ 3,062,152
Personal Property	243,671,480		1,383,079
Public Utility	68,488,839		388,743
Total Class III	\$ 851,651,539		\$ 4,833,974
Class IV			
Real Estate	\$ 278,999,950	56.76	\$ 1,583,604
Personal Property	66,734,500		378,785
Public Utility	31,256,194		177,410
Total Class IV	\$ 376,990,644		\$ 2,139,799
Total Value & Projected Revenue	\$ <u>3,206,540,423</u>		\$ <u>12,587,048</u>
Less Delinquencies, Exonerations & Uncollectable Taxes		4.08%	513,552
Less Tax Discounts		1.92%	231,811
Less Allowance for Tax Increment Financing - see worksheet (Subtracted from regular current expense taxes levied only)		_____
Total Projected Property Tax Collection		<u>11,841,685</u>
Less Assessor Valuation Fund (Subtracted from regular current expense taxes levied only)		1.85%	219,071
Net Amount to be Raised by Levy of Property Taxes For Budget Purposes (Transfer amount to Worksheet GCR - Account No. 301-01)			\$ <u>11,622,614</u>

**JEFFERSON COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2015 - JUNE 30, 2016**

Account Number	01 GENERAL FUND REVENUE SUMMARY	Budgeted Revenues (Including Revisions)	Budgeted Revenues	
		2014 - 2015	2015 - 2016	
295		Nonspendable Fund Balance		
296		Restricted Fund Balance		
297		Committed Fund Balance		
298		Assigned Fund Balance		
299		Unassigned Fund Balance	3,025,097	3,400,000
301	01	Property Taxes - Current Expense (Page 3-Net)	11,203,812	11,622,614
301	02-05	Prior Year Taxes	633,889	710,900
301	06	Supplemental Taxes	181,865	209,000
301	07	Surplus		
301	08	Delinquent & Nonentered Land Fund	40,000	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	301,220	295,000
303		Dog Taxes		
304		Property Transfer Tax	468,000	598,000
306		Gas and Oil Severance Tax	81,957	41,000
307		Horse and Dog Racing Tax	14,219	12,686
308		Wine & Liquor Tax	25,433	32,000
309		Hotel Occupancy Tax	520,000	549,500
310		Waste Coal Producing Counties		
311		Payment in Lieu of Taxes		
312		Synthetic Fuel Tax		
313		Miscellaneous Energy Tax (Coal Bed Methane)		
317		Licenses	75	65
318		Building Permits	170,000	200,000
319		Miscellaneous Permits	150	131
322		Federal Grants	121,000	160,462
323		State Grants		
324		Other Grants		
325		Federal Payment in Lieu of Taxes	11,676	11,676
327		Charges for Services		
328		Magistrate Court Clerk		
329		Sheriff's Service of Process	18,000	17,600
330		Sheriff's Earnings	28,000	30,000
331		County Clerk's Earnings	206,500	192,375

**JEFFERSON COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2015 - JUNE 30, 2016**

Account Number	01 GENERAL FUND REVENUE SUMMARY	Budgeted Revenues <small>(Including Revisions)</small>	Budgeted Revenues
		2014 - 2015	2015 - 2016
332	Circuit Clerk's Earnings	65,183	65,815
333	Prosecuting Attorney's Earnings	1,129	1,278
334	Accident Reports	3,500	3,500
335	Motor Vehicle License Fee		
336	Map Sales	4,200	2,700
337	Clerk Deed Fees		
339	Parks & Recreation Fees		
340	Rents & Concessions	47,175	47,400
341	Landfill/Incinerator Fees		
342	Airport Revenue		
343	Cemetery Revenue		
344	Ambulance Fees	600,000	675,000
345	Emergency Services Fees		
346	Emergency 911 Fee	1,885,058	1,760,000
347	Special Patrol/Security Systems		
348	Franchise Agreement	402,796	400,000
349	Inspection Fees		
350	IRP Fees (Interstate Registration Plan)	10,140	8,000
351	Jail Fees		
361	Fines, Fees & Court Costs		
362	Regional Jail Operations Partial Reimbursement	96,912	95,000
365	Interest Earned	17,273	20,290
366	Miscellaneous Revenue	50	100
367	Sheriff's Commission	12,000	15,000
368	Confiscated Property		
369	Commissions		
370	Gaming Income	943,444	790,000
371	Recycling Programs		
372	Filing Fees		
373	Video Lottery	3,303,293	3,114,553
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)	310,300	277,873
383	Parking		

**JEFFERSON COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2015 - JUNE 30, 2016**

Account Number	01 GENERAL FUND REVENUE SUMMARY	Budgeted Revenues (Including Revisions)	Budgeted Revenues
		2014 - 2015	2015 - 2016
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	264,000	250,000
395	Magistrate Court Reimbursements		
396	Worthless Check Reimbursements		
397	Payroll Reimbursements		
398	Transfers from Rainy Day Fund		
399	Transfers Assessor's Valuation Fund	494,949	464,698
01	Grand Totals -General Fund Revenues	25,512,295	26,114,216

**JEFFERSON COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2015 - JUNE 30, 2016**

Account Number	02 COAL SEVERANCE TAX FUND	Budgeted Revenues 2014 - 2015	Budgeted Revenues 2015 - 2016
298	Assigned Fund Balance	8,321	5,000
305	Coal Severance Tax	156,179	145,000
365	Interest Earned on Investment	1,500	250
382	Refunds/Reimbursements		
02	Grand Totals - Coal Severance Tax Fund Revenues	166,000	150,250

JEFFERSON COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2015 - JUNE 30, 2016

Expenditures	General Fund		Coal Severance Fund	
	General Budget	General Budget	Coal Budget	Coal Budget
	(Including Revisions) 2014 - 2015	2015 - 2016	(Including Revisions) 2014 - 2015	2015 - 2016
GENERAL GOVERNMENT #401 - 699				
401 County Commission	1,704,450	1,646,785		135,250
402 County Clerk	858,405	758,820		
403 Circuit Clerk	684,454	637,694		
404 Sheriff - Treasurer	617,390	575,687		
405 Prosecuting Attorney	1,810,398	1,782,007		
406 Assessor	550,090	523,104		
407 Assessor's Valuation Fund	494,949	464,698		
408 Statewide Computer Network	57,075	63,100		
409 Sheriff's Tax Processing				
410 County Surveyor				
411 Fiduciary Supervisor				
412 Agricultural Agent	128,222	130,445		
413 Elections - County Clerk	362,740	337,536		
415 Magistrate Court	1,000	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	1,128,469	1,128,766		
425 Other Buildings	649,750	634,750		
426 Printing				
427 Microfilm				
428 Data Processing	335,003	336,483		
429 Regional Development Authority	19,795	19,795		
430 Community Development				
431 Economic Development	448,017	437,967		
432 Industrial Development				
433 Geographic Information Systems (GIS)	242,947	248,143		
434 Airports				
435 Public Works Department				
436 Rehabilitation of Property				
437 Acquisition of Property				
438 Building Inspection				
439 Planning & Zoning	394,833	396,101		
440 Engineering	746,637	751,805		

**JEFFERSON COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2015 - JUNE 30, 2016**

Expenditures	General Fund		Coal Severance Fund	
	General Budget	General Budget	Coal Budget	Coal Budget
	(Including Revisions) 2014 - 2015	2015 - 2016	(Including Revisions) 2014 - 2015	2015 - 2016
441	Housing Authority			
442	Federal Grants			
443	State Grants			
444	Other Grants			
445	Litigation Reserve			
446	Parking			
447	Finance Department			
448	Courthouse Annex			
449	Worthless Check			
450	Farm Preservation Program			
451	Zoning Board	71,338	72,704	
452	Teen Court			
460	County Clerk Operations			
696	Transfer to Financial Stabilization Fund	1,155,748	1,554,773	
697	Contributions to Comms/Authorities			
698	Transfers/Reimbursements			
699	Contingencies - Not to Exceed 10% of Budget	2,189,000	2,200,000	
TOTAL GENERAL GOVERNMENT		14,650,710	14,702,163	135,250

**JEFFERSON COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2015 - JUNE 30, 2016**

Expenditures	General Fund		Coal Severance Fund	
	General Budget	General Budget	Coal Budget	Coal Budget
	(Including Revisions) 2014 - 2015	2015 - 2016	(Including Revisions) 2014 - 2015	2015 - 2016
PUBLIC SAFETY #700 - 799				
700 Sheriff - Law Enforcement	3,489,616	3,521,034		
701 Sheriff - Service of Process	18,000	18,000		
702 County Jail - Reimbursable J/C				
703 County Jail - Nonreimbursable J/C				
704 Regional Jail	1,100,000	1,350,000		
705 Home Confinement				
706 Concealed Weapons				
707 Investigative Services				
708 Police Special Duty				
709 Juvenile Detention Center				
710 Civil Defense				
711 Emergency Services	269,635	266,458		
712 Communication Center	1,999,613	2,013,285		
713 Fire Department	373,625	420,000		
714 Fire Coordinator				
715 Ambulance Authority	1,897,562	2,122,562	150,000	
716 Dog Warden/Humane Society	335,644	325,809		
717 Central Garage	352,786	307,470		
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	9,836,481	10,344,618	150,000	

JEFFERSON COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2015 - JUNE 30, 2016

Expenditures	General Fund		Coal Severance Fund	
	General Budget	General Budget	Coal Budget	Coal Budget
	(Including Revisions) 2014 - 2015	2015 - 2016	(Including Revisions) 2014 - 2015	2015 - 2016
HEALTH & SANITATION #800 - 899				
800 Local Health Department				
801 Mental Health			16,000	15,000
802 Other Health Programs				
803 Hospital				
804 Dental Clinic				
805 Vital Statistics				
806 Sewer				
807 Storm Sewer				
808 Solid Waste Authority	1,500			
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	1,500		16,000	15,000
CULTURE & RECREATION #900 - 949				
900 Parks & Recreation	493,529	505,160		
901 Swimming Pools				
902 4 - H Camp				
903 Arts & Humanities	10,400	10,990		
904 Museum Commission				
905 Fair Associations/Festivals				
906 Youth Camp				
907 Summer Youth Program				
908 Community Center				
909 Historical Commission	15,400	15,900		
910 Civic Promotion				
911 Visitor's Bureau	260,000	275,110		
912 Travel Council				
913 Beautification				
914 Rails to Trails				
915 Hotel/Motel Promotion of Tourism				
916 Library	234,000	250,000		
917 Law Library				
918 Federal Grants				
919 State Grants				
TOTAL CULTURE & RECREATION	1,013,329	1,057,160		

JEFFERSON COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2015 - JUNE 30, 2016

Expenditures	General Fund		Coal Severance Fund	
	General Budget	General Budget	Coal Budget	Coal Budget
	(Including Revisions) 2014 - 2015	2015 - 2016	(Including Revisions) 2014 - 2015	2015 - 2016
SOCIAL SERVICES #950 - 959				
950 Social Services				
951 Human Resources				
952 Senior Citizens				
953 Public Transit	10,275	10,275		
954 Federal Grants				
955 State Grants				
956 Homeless Shelter				
957 Family Law Judge				
958 Community Council				
959 Cemeteries				
TOTAL SOCIAL SERVICES	10,275	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				
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, 2015 - JUNE 30, 2016

Expenditures	General Fund		Coal Severance Fund	
	General Budget	General Budget	Coal Budget	Coal Budget
	<small>(Including Revisions)</small> 2014 - 2015	2015 - 2016	<small>(Including Revisions)</small> 2014 - 2015	2015 - 2016
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				
Total Expenditures	25,512,295	26,114,216	166,000	150,250

**JEFFERSON COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2015 - JUNE 30, 2016**

Expenditures	General Fund		Coal Severance Fund	
	General Budget	General Budget	Coal Budget	Coal Budget
	<small>(Including Revisions)</small> 2014 - 2015	2015 - 2016	<small>(Including Revisions)</small> 2014 - 2015	2015 - 2016

	Amount of Appropriation 2015 - 2016	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

41,000
41,000

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.

CHART FOR TRANSFERS TO ACCOUNT #388

Funds:

\$

Total

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

Funds:

\$

Total

JEFFERSON COUNTY, WEST VIRGINIA
058 FINANCIAL STABILIZATION / RAINY DAY FUND
FISCAL YEAR JULY 1, 2015 - JUNE 30, 2016

Account Number	REVENUES	Actual Amount	Budgeted Revenues
		6/30/2014	2015 - 2016
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		1,554,773
058	Totals -Financial Stabilization / Rainy Day Fund Revenues	-	1,554,773

Account Number	EXPENDITURES	Actual Amount	Estimated Budget
		6/30/2014	2015 - 2016
696	Transfers to General Fund		-
698	Transfers/Reimbursements		
699	Contingencies		1,554,773
	Totals - Financial Stabilization / Rainy Day Expenditures	-	1,554,773

Amount of Financial Stabilization Fund	\$	1,554,773
Less: 30% of General County Fund		<u>7,834,265</u>
Amount over /under 30% of General Fund Budget	\$	<u><u>(6,279,492)</u></u>

Financial Stabilization is within the allowed 30% of General Fund Budget

**Jefferson County Commission Levy Estimate (Budget)
2015 - 2016 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:

General Fund	Estimated Revenues
Fund Balance	\$ 3,400,000
Property Taxes Current year	11,622,614
Prior Year Taxes	959,900
Tax Penalties, Interest & Publication Fees	295,000
Property Transfer Tax	598,000
Gas and Oil Severance Tax	41,000
Horse and Dog Racing Tax	12,686
Wine & Liquor Tax	32,000
Hotel Occupancy Tax	549,500
Licenses	65
Building Permits	200,000
Miscellaneous Permits	131
Federal Grants / Federal Payment in Lieu of Taxes	172,138
Sheriff's Service of Process	17,600
Sheriff's Earnings	30,000
County Clerk's Earnings	192,375
Circuit Clerk's Earnings	65,815
Prosecuting Attorney's Earnings	1,278
Accident Reports	3,500
Map Sales	2,700
Rents & Concessions	47,400
Ambulance Fees	675,000

**Jefferson County Commission Levy Estimate (Budget)
2015 - 2016 Fiscal Year**

Emergency 911 Fee	1,760,000
Franchise Agreement	400,000
IRP Fees (Interstate Registration Plan)	8,000
Regional Jail Operations Partial Reimbursement	95,000
Interest Earned	20,290
Miscellaneous Revenue	100
Sheriff's Commission	15,000
Gaming Income	790,000
Video Lottery	3,114,553
Refunds/Reimbursements (External Sources)	277,873
General School Reimbursements	250,000
Transfers Assessor's Valuation Fund	464,698

Total Estimated General Fund Revenues \$ 26,114,216

	Estimated Revenues
Coal Severance Tax	
Assigned Fund Balance	\$ 5,000
Coal Severance Tax	145,000
Interest Earned on Investment	250
Total Coal Severance	\$ 150,250

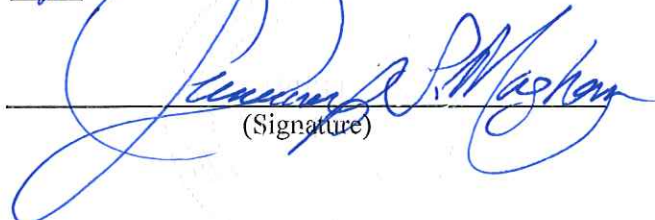
	General Fund	Coal Severance Tax Fund
ESTIMATED EXPENDITURES		
GENERAL GOVERNMENT		
County Commission	\$ 1,646,785	\$ 135,250
County Clerk	758,820	-
Circuit Clerk	637,694	-
Sheriff - Treasurer	575,687	-
Prosecuting Attorney	1,782,007	-
Assessor	523,104	-
Assessor's Valuation Fund	464,698	-
Statewide Computer Network	63,100	-
Agricultural Agent	130,445	-
Elections - County Clerk	337,536	-
Magistrate Court	1,000	-
Courthouse	1,128,766	-
Other Buildings	634,750	-
Data Processing	336,483	-
Regional Development Authority	19,795	-
Economic Development	437,967	-
Geographic Information Systems (GIS)	248,143	-
Planning & Zoning	396,101	-
Engineering	751,805	-
Zoning Board	72,704	-
Transfer to Financial Stabilization Fund	1,554,773	-
Contingencies - Not to Exceed 10% of Budget	2,200,000	-

**Jefferson County Commission Levy Estimate (Budget)
2015 - 2016 Fiscal Year**

TOTAL GENERAL GOVERNMENT	14,702,163	135,250
PUBLIC SAFETY	-	-
Sheriff - Law Enforcement	3,521,034	-
Sheriff - Service of Process	18,000	-
Regional Jail	1,350,000	-
Emergency Services	266,458	-
Communication Center	2,013,285	-
Fire Department	420,000	-
Ambulance Authority	2,122,562	-
Dog Warden/Humane Society	325,809	-
Central Garage	307,470	-
TOTAL PUBLIC SAFETY	10,344,618	-
HEALTH AND SANITATION	-	-
Mental Health	-	15,000
TOTAL HEALTH & SANITATION	-	15,000
CULTURE AND RECREATION	-	-
Parks & Recreation	505,160	-
Arts & Humanities	10,990	-
Historical Commission	15,900	-
Visitor's Bureau	275,110	-
Library	250,000	-
TOTAL CULTURE & RECREATION	1,057,160	-
SOCIAL SERVICES	-	-
Public Transit	10,275	-
TOTAL SOCIAL SERVICES	10,275	-
Total Expenditures	\$ 26,114,216	\$ 150,250

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 19th DAY OF MARCH 2015.



 (Signature)

**JEFFERSON COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2015 - JUNE 30, 2016**

Account Number	REVENUE RECAP	General Fund		Coal Severance Tax	
		Budgeted Revenues		Budgeted Revenues	
		2014 - 2015	2015 - 2016	2014 - 2015	2015 - 2016
280 299	Beginning Balance, July 1st	3,025,097	3,400,000	8,321	5,000
301 302	Taxes	12,360,786	12,877,514		
303 312	Other Taxes	1,109,609	1,233,186	156,179	145,000
317 319	Licenses & Permits	170,225	200,196		
322 325	Intergovernmental	132,676	172,138		
327 350	Charges for Services	3,271,681	3,203,668		
361 361	Fines				
362 362	Regional Jail Op. Partial Reimb.	96,912	95,000		
363 365	Interest	17,273	20,290	1,500	250
366 385	Miscellaneous	4,569,087	4,197,526		
388 399	Transfers	758,949	714,698		
Grand Totals - Revenues		25,512,295	26,114,216	166,000	150,250

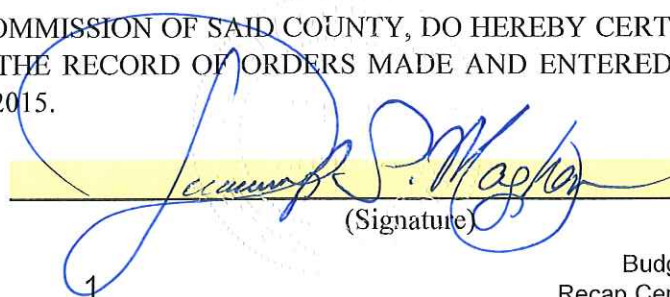
Account Number	EXPENDITURE RECAP	General Fund		Coal Severance Tax	
		Budgeted Expenditures		Budgeted Expenditures	
		2014 - 2015	2015 - 2016	2014 - 2015	2015 - 2016
401 699	General Government Expenditures	14,650,710	14,702,163		135,250
698 698	Transfers				
700 799	Public Safety Expenditures	9,836,481	10,344,618	150,000	
800 899	Health & Sanitation Expenditures	1,500		16,000	15,000
900 949	Culture & Recreation Expenditures	1,013,329	1,057,160		
950 959	Social Services Expenditures	10,275	10,275		
960 999	Capital Projects Expenditures				
Grand Totals - Expenditures		25,512,295	26,114,216	166,000	150,250

Budget Basis of Accounting:

Modified Accrual Except for OPEB Obligations

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

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(Signature)

**JEFFERSON COUNTY, WEST VIRGINIA
LEVY PAGE
REGULAR CURRENT EXPENSE LEVY
2015 - 2016**

	Column E Certificate of Valuation Assessed Value for Tax Purposes	Levy Rate/\$100	Taxes Levied
Current Year			
Class I			
Personal Property	\$ _____	14.19	\$ _____
Public Utility	_____		_____
Total Class I	\$ _____		\$ _____
Class II			
Real Estate	\$ 1,975,144,840	28.38	\$ 5,605,461
Personal Property	2,753,400		7,814
Total Class II	\$ 1,977,898,240		\$ 5,613,275
Class III			
Real Estate	\$ 539,491,220	56.76	\$ 3,062,152
Personal Property	243,671,480		1,383,079
Public Utility	68,488,839		388,743
Total Class III	\$ 851,651,539		\$ 4,833,974
Class IV			
Real Estate	\$ 278,999,950	56.76	\$ 1,583,604
Personal Property	66,734,500		378,785
Public Utility	31,256,194		177,410
Total Class IV	\$ 376,990,644		\$ 2,139,799
Total Value & Projected Revenue	\$ <u>3,206,540,423</u>		\$ <u>12,587,048</u>
Less Delinquencies, Exonerations & Uncollectable Taxes		4.08%	513,552
Less Tax Discounts		1.92%	231,811
Less Allowance for Tax Increment Financing - see worksheet (Subtracted from regular current expense taxes levied only)		_____
Total Projected Property Tax Collection		<u>11,841,685</u>
Less Assessor Valuation Fund (Subtracted from regular current expense taxes levied only)		<u>1.85%</u>	219,071
Net Amount to be Raised by Levy of Property Taxes For Budget Purposes (Transfer amount to Worksheet GCRev - Account No. 301-01)			\$ <u>11,622,614</u>

**JEFFERSON COUNTY, WEST VIRGINIA
LEVY ORDER AND RATE SHEET
REGULAR CURRENT EXPENSE LEVY
2015 - 2016**

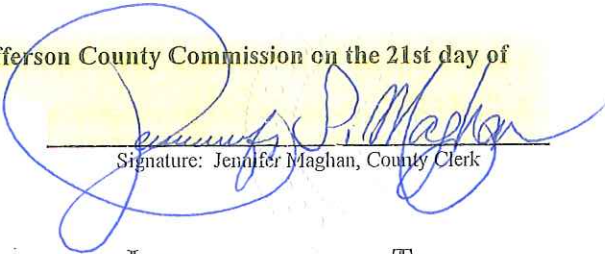
The following is a true copy from the record of orders entered by Jefferson County Commission on the 21st day of April, 2015.

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	\$ _____	14.19	\$ _____
Public Utility	_____		_____
Total Class I	\$ _____		\$ _____
Class II			
Real Estate	\$ 1,975,144,840	28.38	\$ 5,605,461
Personal Property	2,753,400		7,814
Total Class II	\$ 1,977,898,240		\$ 5,613,275
Class III			
Real Estate	\$ 539,491,220	56.76	\$ 3,062,152
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Less Tax Discounts		1.92%	231,811
Less Allowance for Tax Increment Financing - see worksheet (Subtracted from regular current expense taxes levied only)		_____
Total Projected Property Tax Collection		11,841,685
Less Assessor Valuation Fund (Subtracted from regular current expense taxes levied only)		1.85%	219,071
Net Amount to be Raised by Levy of Property Taxes For Budget Purposes			\$ 11,622,614

**JEFFERSON COUNTY, WEST VIRGINIA
LEVY ORDER AND RATE SHEET
REGULAR CURRENT EXPENSE LEVY
2015 - 2016**

The following is a true copy from the record of orders entered by Jefferson County Commission on the 21st day of April, 2015.


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	Column E Certificate of Valuation Assessed Value for Tax Purposes	Levy Rate/\$100	Taxes Levied
Current Year			
Class I			
Personal Property	\$ _____	14.19	\$ _____
Public Utility	_____		_____
Total Class I	\$ _____		\$ _____
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Total Projected Property Tax Collection		11,841,685
Less Assessor Valuation Fund (Subtracted from regular current expense taxes levied only)		1.85%	219,071
Net Amount to be Raised by Levy of Property Taxes For Budget Purposes			\$ 11,622,614