

FISCAL YEAR JULY 1, 2012 - JUNE 30, 2013

**Jefferson**

## County Commission

CLASS: 1

TOTAL ASSESSED VALUE: 3,465,597,520

### 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

# 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 2012.

	Column A	Column B	Column C	Column D	Column E
	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)
<b>Class I</b>					
Personal Property					
Public Utility Property					
<b>Total Class I</b>					
<b>Class II</b>					
Real Estate	N/A	N/A	N/A	N/A	1,862,054,220
Personal Property	N/A	N/A	N/A	N/A	3,098,300
<b>Total Class II</b>					1,865,152,520
<b>Class III</b>					
Real Estate	N/A	N/A	N/A		526,134,420
Personal Property	N/A	N/A	N/A		242,201,600
Public Utility Property	N/A	N/A	N/A		67,197,520
<b>Total Class III</b>					835,533,540
<b>Class IV</b>					
Real Estate	N/A	N/A	N/A		274,629,100
Personal Property	N/A	N/A	N/A		60,882,900
Public Utility Property	N/A	N/A	N/A		31,040,161
<b>Total Class IV</b>					366,552,161
TOTAL FOR LEVYING BODY	N/A	N/A	3,465,597,520	N/A	3,067,238,221
<b>Previous Year Total</b>	N/A	N/A	N/A	N/A	3,208,515,957

**Jefferson County Commission**  
**SUPPLEMENTAL INFORMATION**  
**FISCAL YEAR JULY 1, 2012 - JUNE 30, 2013**

Percentage for Assessor's Valuation Fund. . . . .	<u>1.75%</u>
Percentage for Delinquencies and Exonerations. . . . .	<u>4.19%</u>
Percentage for Tax Discounts. . . . .	<u>1.80%</u>
Previous Year's Projected Revenue. . . . .	<u>10,662,190</u>

(Previous Years Projected Revenue from LAST YEAR'S "Levy page" tab: 'REGULAR CURRENT EXPENSE LEVY' Page, cell I33)

# **ROSTER**

COUNTY	Jefferson County Commission				Mailing Address: P.O Box 250	
					City, State Zip Code: Charles Town, WV 25414	
COMMISSION MEETS	Every Thursday starting 9:30 AM			Courthouse Hours	9-5 Monday through Friday	
PRESIDENT	Patsy Noland	PHONE	304-728-3282	ext.	FAX	E-MAIL <a href="mailto:pnoland@jeffersoncountywv.org">pnoland@jeffersoncountywv.org</a>
COMMISSIONER	C. Dale Manuel	PHONE	304-728-3282	ext.	FAX	E-MAIL <a href="mailto:dmanuel@jeffersoncountywv.org">dmanuel@jeffersoncountywv.org</a>
COMMISSIONER	Frances B. Morgan	PHONE	304-728-3282	ext.	FAX	E-MAIL <a href="mailto:fmorgan@jeffersoncountywv.org">fmorgan@jeffersoncountywv.org</a>
COMMISSIONER	Carolyn Widmeyer	PHONE	304-728-3282	ext.	FAX	E-MAIL <a href="mailto:lwidmyer@jefferspmcountywv.org">lwidmyer@jefferspmcountywv.org</a>
COMMISSIONER	Walt Pellish	PHONE	304-728-3282	ext.	FAX	E-MAIL <a href="mailto:walterpellish@me.com">walterpellish@me.com</a>
COUNTY CLERK	Jennifer Maghan	PHONE	304-728-3347	ext.	FAX	E-MAIL <a href="mailto:jmaghan@jeffersoncountywv.org">jmaghan@jeffersoncountywv.org</a>
CIRCUIT CLERK	Laura Rattenni	PHONE	304-728-3232	ext.	FAX	E-MAIL <a href="mailto:laura_rattenni@courtsww.gov">laura_rattenni@courtsww.gov</a>
ASSESSOR	Angela Banks	PHONE	304-728-3224	ext.	FAX	E-MAIL <a href="mailto:abanks@jeffersoncountywv.org">abanks@jeffersoncountywv.org</a>
SHERIFF	Robert Shirley	PHONE	304-728-3200	ext.	FAX	E-MAIL <a href="mailto:rshirley@jcsdww.com">rshirley@jcsdww.com</a>
PROSECUTING ATTY	Ralph Lorenzetti	PHONE	304-724-6279	ext.	FAX	E-MAIL <a href="mailto:rlorenzetti@jeffersoncountywv.org">rlorenzetti@jeffersoncountywv.org</a>
ADM. ASSISTANT	Sandy Slusher McDonald	PHONE	304-728-3282	ext.	FAX	E-MAIL <a href="mailto:sandy@jeffersoncountywv.org">sandy@jeffersoncountywv.org</a>
TAX OFFICE	Teresa Hendricks	PHONE	304-728-3254	ext.	FAX	E-MAIL <a href="mailto:Jenkins">Jenkins</a>

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

Authorized Name and Title:

Authorized Name and Title:

Patsy Noland, President

Frances B. Morgan, Commissioner

C. Dale Manuel, Commissioner

Carolyn Widmeyer, Commissioner

## **PERSON TO CONTACT FOR BUDGET INFORMATION**

Paul Shroyer	Director, Financial Mangement	304-728-3283	304-725-7916	<a href="mailto:pshroyer@jeffersoncountywv.org">pshroyer@jeffersoncountywv.org</a>
<b>Name</b>	<b>Title</b>	<b>Phone</b>	<b>Fax</b>	<b>Email</b>

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.

# **ASSESSED VALUES FOR CALCULATING REDUCED (ROLLED BACK) LEVY RATES**

**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 CALCULATION OF THE REDUCE (ROLLED BACK LEVY RATE for the assessment year 2012.

	<b>Column A</b>	<b>Column B</b>	<b>Column C</b>	<b>Column D</b>
	<b>Assessed Valuation For Tax Purposes (w/o Homestead &amp; Exempt</b>	<b>New Property and Back Tax Property (Excluding TIF)</b>	<b>TIF Tax Incremental Financing Value</b>	<b>Assessed Valuation For Tax Purposes Minus New Property, Back Tax Property &amp; TIF (Col A Minus Col B and C)</b>
<b>Class I</b>				
Personal Property				
Public Utility Property				
<b>Total Class I</b>				
<b>Class II</b>				
Real Estate	N/A	N/A		1,843,664,920
Personal Property	N/A	N/A		3,071,000
<b>Total Class II</b>				1,846,735,920
<b>Class III</b>				
Real Estate	N/A	N/A		508,140,520
Personal Property	N/A	N/A		238,510,040
Public Utility Property	N/A	N/A		64,950,524
<b>Total Class III</b>				811,601,084
<b>Class IV</b>				
Real Estate	N/A	N/A		267,443,600
Personal Property	N/A	N/A		60,110,400
Public Utility Property	N/A	N/A		29,371,406
<b>Total Class IV</b>				356,925,406
<b>TOTAL FOR LEVYING BODY</b>				3,015,262,410
<b>Previous Year Total</b>	N/A	N/A	N/A	3,158,367,355

# JEFFERSON COUNTY, WEST VIRGINIA

## CALCULATING REDUCED LEVY RATE

### 2012 - 2013

CLASS	ROLL BACK VALUE (Column D)	X	WEIGHTING	=	WEIGHTED ASSESSED VALUE
Class 1	\$	X	0.01	=	\$ 0
Class 2	<u>1,846,735,920</u>	X	0.02	=	<u>36,934,718</u>
Class 3	<u>811,601,084</u>	X	0.04	=	<u>32,464,043</u>
Class 4	<u>356,925,406</u>	X	0.04	=	<u>14,277,016</u>
<b>Total All Classes</b>	<b>\$ <u>3,015,262,410</u></b>		<b>(Total WAV)</b>		<b>\$ <u>83,675,777</u></b>

Assessor's Valuation % per PVC: 1.75%  
 Previous year's projected \$ 10,662,190 102.75% % \$ 10,955,400

Divide by the **TOTAL WEIGHTED ASSESSED VALUE (Total WAV)**  
 (use 4 decimal places here) \$ 0.1309

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 13.09

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

Class 1 Rate	<u>13.09</u>	¢	X 2	=	<b>Class 2 Rate:</b> <span style="border: 1px solid black; padding: 5px; display: inline-block;">26.18</span>
Class 1 Rate	<u>13.09</u>	¢	X 4	=	<b>Class 3 &amp; 4 Rate:</b> <span style="border: 1px solid black; padding: 5px; display: inline-block;">52.36</span>

**DO NOT USE RATES IN EXCESS OF 2 DECIMAL PLACES**

Divide by the **TOTAL WEIGHTED ASSESSED VALUE (TOTAL WAV)** USE 4 DECIMAL POINTS HERE 0.1309

# JEFFERSON COUNTY, WEST VIRGINIA

## CALCULATING REDUCED LEVY RATE

### Maximum with Hearing

### 2012 - 2013

CLASS	ROLL BACK VALUE (Column D)	X	WEIGHTING	=	WEIGHTED ASSESSED VALUE
Class 1	\$	X	0.01	=	\$ 0
Class 2	1,846,735,920	X	0.02	=	36,934,718
Class 3	811,601,084	X	0.04	=	32,464,043
Class 4	356,925,406	X	0.04	=	14,277,016
<b>Total All Classes</b>	<b>\$ 3,015,262,410</b>		<b>(Total WAV)</b>		<b>\$ 83,675,777</b>

Assessor's Valuation % per PVC: 1.75%  
 Previous year's projected \$ 10,662,190 111.75% % \$ 11,914,997

Divide by the **TOTAL WEIGHTED ASSESSED VALUE (Total WAV)**  
 (use 4 decimal places here) \$ 0.1424

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 14.24

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

<b>Class 1 Rate</b>	<u>14.24</u> ¢	X 2	=	<b>Class 2 Rate:</b> <span style="border: 1px solid black; padding: 2px; display: inline-block; width: 100px; text-align: center;">28.48</span>
<b>Class 1 Rate</b>	<u>14.24</u> ¢	X 4	=	<b>Class 3 &amp; 4 Rate:</b> <span style="border: 1px solid black; padding: 2px; display: inline-block; width: 100px; text-align: center;">56.96</span>

**DO NOT USE RATES IN EXCESS OF 2 DECIMAL PLACES**

Divide by the **TOTAL WEIGHTED ASSESSED VALUE (TOTAL WAV) USE 4 DECIMAL POINTS HERE** 0.1424

**JEFFERSON COUNTY, WEST VIRGINIA**  
**LEVY PAGE**  
**REGULAR CURRENT EXPENSE LEVY**  
**2012 - 2013**

Current Year	Column E		Taxes Levied
	Certificate of Valuation Assessed Value for Tax Purposes	Levy Rate/\$100	
Class I			
Personal Property	\$ _____	13.09	\$ _____
Public Utility	_____		_____
Total Class I	\$ _____		\$ _____
Class II			
Real Estate	\$ 1,862,054,220	26.18	\$ 4,874,858
Personal Property	3,098,300		8,111
Total Class II	\$ 1,865,152,520		\$ 4,882,969
Class III			
Real Estate	\$ 526,134,420	52.36	\$ 2,754,840
Personal Property	242,201,600		1,268,168
Public Utility	67,197,520		351,846
Total Class III	\$ 835,533,540		\$ 4,374,854
Class IV			
Real Estate	\$ 274,629,100	52.36	\$ 1,437,958
Personal Property	60,882,900		318,783
Public Utility	31,040,161		162,526
Total Class IV	\$ 366,552,161		\$ 1,919,267
<b>Total Value &amp; Projected Revenue</b>	<b>\$ 3,067,238,221</b>		<b>\$ 11,177,090</b>
Less Delinquencies, Exonerations & Uncollectable Taxes		4.19% .....	468,320
Less Tax Discounts		1.80% .....	192,758
Less Allowance for Tax Increment Financing - see worksheet (Subtracted from regular current expense taxes levied only)		.....	_____
<b>Total Projected Property Tax Collection</b>		.....	<b>10,516,012</b>
Less Assessor Valuation Fund (Subtracted from regular current expense taxes levied only)		1.75% .....	184,030
Net Amount to be Raised by Levy of Property Taxes			
For Budget Purposes (Transfer amount to Worksheet GCRev - Account No. 301-01)			<b>\$ 10,331,982</b>

**JEFFERSON COUNTY, WEST VIRGINIA**  
**FISCAL YEAR JULY 1, 2012 - JUNE 30, 2013**

Account Number	01 GENERAL FUND REVENUE SUMMARY	Budgeted Revenues (Including Revisions)	Budgeted Revenues
		2011-2012	2012 - 2013
295	Nonspendable Fund Balance		
296	Restricted Fund Balance		
297	Committed Fund Balance		
298	Assigned Fund Balance		
299	Unassigned Fund Balance	1,799,000	3,991,390
301	01 Property Taxes - Current Expense (Page 3-Net)	9,989,010	10,331,982
301	02-05 Prior Year Taxes	512,000	794,656
301	06 Supplemental Taxes	150,000	173,000
301	07 Surplus		2,000
301	08 Delinquent & Nonentered Land Fund	35,000	39,000
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	275,000	344,000
303	Dog Taxes		
304	Property Transfer Tax	600,000	335,000
306	Gas and Oil Severance Tax	25,000	20,000
307	Horse and Dog Racing Tax	20,000	18,000
308	Wine & Liquor Tax	5,000	12,000
309	Hotel Occupancy Tax	600,000	500,000
310	Waste Coal Producing Counties		
311	Payment in Lieu of Taxes		
317	Licenses	100	100
318	Building Permits	195,000	169,000
319	Miscellaneous Permits		
322	Federal Grants		
323	State Grants	80,000	30,000
324	Other Grants		
325	Federal Payment in Lieu of Taxes		16,000
327	Charges for Services		
328	Magistrate Court Clerk		
329	Sheriff's Service of Process	15,000	18,000
330	Sheriff's Earnings	42,000	23,500
331	County Clerk's Earnings	176,000	171,200
332	Circuit Clerk's Earnings	65,000	83,000
333	Prosecuting Attorney's Earnings	500	1,000

**JEFFERSON COUNTY, WEST VIRGINIA  
FISCAL YEAR JULY 1, 2012 - JUNE 30, 2013**

Account Number	01 GENERAL FUND REVENUE SUMMARY	Budgeted Revenues (Including Revisions)	Budgeted Revenues
		2011-2012	2012 - 2013
334	Accident Reports	4,000	3,000
335	Motor Vehicle License Fee		
336	Map Sales	4,500	4,500
337	Clerk Deed Fees		
339	Parks & Recreation Fees		
340	Rents & Concessions	47,200	46,900
341	Landfill/Incinerator Fees		
342	Airport Revenue		
343	Cemetery Revenue		
344	Ambulance Fees		
345	Emergency Services Fees		
346	Emergency 911 Fee	1,221,000	1,310,000
347	Special Patrol/Security Systems		500
348	Franchise Agreement		
349	Inspection Fees	320,000	350,000
350	IRP Fees (Interstate Registration Plan)	5,000	8,000
351	Jail Fees		
361	Fines, Fees & Court Costs		
362	Regional Jail Operations Partial Reimbursement	475,000	100,000
365	Interest Earned	48,200	22,140
366	Miscellaneous Revenue		20
367	Sheriff's Commission	15,000	12,000
368	Confiscated Property		
369	Commissions		
370	Gaming Income	920,000	1,800,000
371	Recycling Programs		
372	Filing Fees		
373	Video Lottery	4,700,000	4,100,000
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)	350,428	165,242
383	Parking		
384	Sale of Fixed Assets		
385	Gain/Loss on Sale of Fixed Assets		

**JEFFERSON COUNTY, WEST VIRGINIA**  
**FISCAL YEAR JULY 1, 2012 - JUNE 30, 2013**

Account Number	01 GENERAL FUND REVENUE SUMMARY	Budgeted Revenues (Including Revisions)	Budgeted Revenues
		2011-2012	2012 - 2013
388	Transfers Other Funds		
390	Emergency 911 Reimbursement		
391	Dog & Kennel Reimbursement		
392	Concealed Weapons Reimbursements		
393	Home Confinement Reimbursements		
394	General School Reimbursements		310,000
395	Magistrate Court Reimbursements		
396	Worthless Check Reimbursements		
397	Payroll Reimbursements		
398	Transfers from Rainy Day Fund		
399	Transfers Assessor's Valuation Fund	300,000	383,779
01	Grand Totals -General Fund Revenues	22,993,938	25,688,909

**JEFFERSON COUNTY, WEST VIRGINIA  
FISCAL YEAR JULY 1, 2012 - JUNE 30, 2013**

<b>Account Number</b>		<b>02 COAL SEVERANCE TAX FUND</b>	<b>Budgeted Revenues 2011-2012</b>	<b>Budgeted Revenues 2012 - 2013</b>
298		Assigned Fund Balance		
305		Coal Severance Tax	150,000	150,000
365		Interest Earned on Investment	1,500	1,500
382		Refunds/Reimbursements		
<b>02</b>		<b>Grand Totals - Coal Severance Tax Fund Revenues</b>	<b>151,500</b>	<b>151,500</b>

**JEFFERSON COUNTY, WEST VIRGINIA**  
**FISCAL YEAR JULY 1, 2012 - JUNE 30, 2013**

Expenditures	General Fund		Coal Severance Fund	
	General Budget	General Budget	Coal Budget	Coal Budget
	(Including Revisions) 2011-2012	2012 - 2013	(Including Revisions) 2011-2012	2012 - 2013
<b>GENERAL GOVERNMENT #401 - 699</b>				
401 County Commission	3,194,801	2,377,543		
402 County Clerk	889,976	927,138		
403 Circuit Clerk	629,697	658,186		
404 Sheriff - Treasurer	523,490	598,045		
405 Prosecuting Attorney	1,689,706	1,791,883		
406 Assessor	689,487	629,144		
407 Assessor's Valuation Fund	300,000	383,779		
408 Statewide Computer Network	53,651	47,772		
409 Sheriff's Tax Processing				
410 County Surveyor				
411 Fiduciary Supervisor				
412 Agricultural Agent	135,341	138,211	2,800	2,800
413 Elections - County Clerk	288,951	272,147		
415 Magistrate Court	4,100	4,100		
416 Circuit Court				
417 County Administrator				
418 Purchasing Department				
419 Personnel Office				
420 Custodial				
421 Civil Service				
422 Infrastructure	317,008			
423 Insurance Program (Self Insured)				
424 Courthouse	1,203,318	1,301,635		
425 Other Buildings	755,000	753,000		
426 Printing				
427 Microfilm				
428 Data Processing	94,500	94,500		
429 Regional Development Authority	19,518	19,854		
430 Community Development				
431 Economic Development	400,959	464,485		
432 Industrial Development				
433 Geographic Information Systems (GIS)	311,288	312,562		
434 Airports				
435 Public Works Department				
436 Rehabilitation of Property				
437 Acquisition of Property				
438 Building Inspection				
439 Planning & Zoning	405,725	419,600		
440 Engineering	682,312	745,611		

**JEFFERSON COUNTY, WEST VIRGINIA**  
**FISCAL YEAR JULY 1, 2012 - JUNE 30, 2013**

<b>Expenditures</b>	<b>General Fund</b>		<b>Coal Severance Fund</b>	
	<b>General Budget</b>	<b>General Budget</b>	<b>Coal Budget</b>	<b>Coal Budget</b>
	(Including Revisions) 2011-2012	2012 - 2013	(Including Revisions) 2011-2012	2012 - 2013
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	155,305	163,372		
452 Teen Court				
460 County Clerk Operations				
696 Transfer to Financial Stabilization Fund				
697 Contributions to Comms/Authorities				
698 Transfers/Reimb. (Audit Findings)				
699 Contingencies - Not to Exceed 10% of Budget				
<b>TOTAL GENERAL GOVERNMENT</b>	<b>12,744,133</b>	<b>12,102,567</b>	<b>2,800</b>	<b>2,800</b>

**JEFFERSON COUNTY, WEST VIRGINIA**  
**FISCAL YEAR JULY 1, 2012 - JUNE 30, 2013**

<b>Expenditures</b>	<b>General Fund</b>		<b>Coal Severance Fund</b>	
	<b>General Budget</b>	<b>General Budget</b>	<b>Coal Budget</b>	<b>Coal Budget</b>
	(Including Revisions) 2011-2012	2012 - 2013	(Including Revisions) 2011-2012	2012 - 2013
<b>PUBLIC SAFETY #700 - 799</b>				
700 Sheriff - Law Enforcement	3,192,574	3,087,634		
701 Sheriff - Service of Process	15,000	18,000		
702 County Jail - Reimbursable J/C				
703 County Jail - Nonreimbursable J/C				
704 Regional Jail	1,300,000	1,200,000		
705 Home Confinement				
706 Concealed Weapons				
707 Investigative Services				
708 Police Special Duty				
709 Juvenile Detention Center				
710 Civil Defense				
711 Emergency Services	251,838	259,579		
712 Communication Center	1,984,542	2,034,832		
713 Fire Department				
714 Fire Coordinator				
715 Ambulance Authority	1,962,500	2,187,500		
716 Dog Warden/Humane Society	266,734	325,954		
717 Central Garage		318,083		
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				
<b>TOTAL PUBLIC SAFETY</b>	<b>8,973,188</b>	<b>9,431,582</b>		

**JEFFERSON COUNTY, WEST VIRGINIA**  
**FISCAL YEAR JULY 1, 2012 - JUNE 30, 2013**

<b>Expenditures</b>	<b>General Fund</b>		<b>Coal Severance Fund</b>	
	<b>General Budget</b> (Including Revisions) <b>2011-2012</b>	<b>General Budget</b> <b>2012 - 2013</b>	<b>Coal Budget</b> (Including Revisions) <b>2011-2012</b>	<b>Coal Budget</b> <b>2012 - 2013</b>
<b>HEALTH &amp; SANITATION #800 - 899</b>				
800 Local Health Department	65,188	10,000		
801 Mental Health		35,000	20,000	20,000
802 Other Health Programs				
803 Hospital				
804 Dental Clinic				
805 Vital Statistics				
806 Sewer				
807 Storm Sewer				
808 Solid Waste Authority	35,000			
809 Water				
810 Garbage Department				
811 Landfill/Incinerator				
812 Recycling Center				
813 Litter Control				
814 Federal Grants - H & S				
815 State Grants - H & S				
<b>TOTAL HEALTH &amp; SANITATION</b>	<b>100,188</b>	<b>45,000</b>	<b>20,000</b>	<b>20,000</b>
<b>CULTURE &amp; RECREATION #900 - 949</b>				
900 Parks & Recreation	460,056	488,041		
901 Swimming Pools				
902 4 - H Camp				
903 Arts & Humanities	25,000	25,000		
904 Museum Commission				
905 Fair Associations/Festivals				
906 Youth Camp				
907 Summer Youth Program				
908 Community Center				
909 Historical Commission	25,000	25,000		
910 Civic Promotion				
911 Visitor's Bureau	300,000	250,000		
912 Travel Council				
913 Beautification				
914 Rails to Trails				
915 Hotel/Motel Promotion of Tourism				
916 Library	221,160	240,000		
917 Law Library				
918 Federal Grants				
919 State Grants				
<b>TOTAL CULTURE &amp; RECREATION</b>	<b>1,031,216</b>	<b>1,028,041</b>		

**JEFFERSON COUNTY, WEST VIRGINIA  
FISCAL YEAR JULY 1, 2012 - JUNE 30, 2013**

<b>Expenditures</b>	<b>General Fund</b>		<b>Coal Severance Fund</b>	
	<b>General Budget</b>	<b>General Budget</b>	<b>Coal Budget</b>	<b>Coal Budget</b>
	(Including Revisions) 2011-2012	2012 - 2013	(Including Revisions) 2011-2012	2012 - 2013
<b>SOCIAL SERVICES #950 - 959</b>				
950 Social Services				
951 Human Resources				
952 Senior Citizens	5,990			
953 Public Transit	13,823	13,823		
954 Federal Grants				
955 State Grants				
956 Homeless Shelter				
957 Family Law Judge				
958 Community Council				
959 Cemeteries				
<b>TOTAL SOCIAL SERVICES</b>	<b>19,813</b>	<b>13,823</b>		
<b>CAPITAL PROJECTS #960 - 999</b>				
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	25,000	20,000		
977 Assessor				
978 Prosecuting Attorney				
979 Sheriff-Treasurer				
980 Sheriff-Law Enforcement	69,400			
981 Sheriff-Jail				
982 Data Processing				
983 Election - County Clerk	31,000			
984 Circuit Court				
985 Community Development				
986 County Commission		3,018,596	128,700	128,700
987 Courthouse				
988 Other Buildings				
989 Extension Services				
990 Other Boards & Authorities				
991 Purchasing				

**JEFFERSON COUNTY, WEST VIRGINIA**  
**FISCAL YEAR JULY 1, 2012 - JUNE 30, 2013**

<b>Expenditures</b>	<b>General Fund</b>		<b>Coal Severance Fund</b>	
	<b>General Budget</b>	<b>General Budget</b>	<b>Coal Budget</b>	<b>Coal Budget</b>
	(Including Revisions) 2011-2012	2012 - 2013	(Including Revisions) 2011-2012	2012 - 2013
992 Communication Center				
993 Dog Warden				
994 Emergency Services				
995 Service of Process				
996 Ambulance				
997 Water				
998 Parks & Recreation				
999 Streets and Highways				
<b>TOTAL CAPITAL OUTLAY</b>	125,400	3,067,896	128,700	128,700
<b>Total Expenditures</b>	22,993,938	25,688,909	151,500	151,500

**JEFFERSON COUNTY, WEST VIRGINIA**  
**FISCAL YEAR JULY 1, 2012 - JUNE 30, 2013**

Expenditures	General Fund		Coal Severance Fund	
	General Budget	General Budget	Coal Budget	Coal Budget
	(Including Revisions) 2011-2012	2012 - 2013	(Including Revisions) 2011-2012	2012 - 2013

Amount of  
Appropriation  
2012 - 2013

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

20,000

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.

20,000

**CHART FOR TRANSFERS TO ACCOUNT #388**

Funds:


\$


Total

**JEFFERSON COUNTY, WEST VIRGINIA**  
**STATEMENT OF SALARIES OF ELECTED OFFICIALS**  
**FISCAL YEAR JULY 1, 2012 - JUNE 30, 2013**

County Classification:

1

FOR THE FISCAL YEAR JULY 1, 2012 - JUNE 30, 2013, ALL COUNTY OFFICIALS SHOULD BE COMPENSATED BASED ON THE COUNTY'S CLASSIFICATION AS OF: JULY 1,

Office	Elected Official	Date Current Term Began	2012 - 2013 Salary	West Virginia Code Reference
<b>County Commissioners:</b>				
	Patsy Noland	January 1, 2009	36,960	§7-7-4
	C. Dale Manuel	January 1, 2011	36,960	
	Frances B. Morgan	January 1, 2007	36,960	
	Carolyn Widmeyer	January 1, 2009	36,960	
	Walt Pellish	January 1, 2011	36,960	
<b>County Clerk:</b>				
	Jennifer Maghan	January 1, 2011	55,440	§7-7-4
<b>Circuit Clerk</b>				
	Laura Rattenni	January 1, 2011	55,440	§7-7-4
<b>Assessor</b>				
	Angela Banks	January 1,	44,880	§7-7-4
	Agricultural Report		4,488	§7-7-6c
	Supplemental Salary		15,000	§7-7-6b
<b>Sheriff</b>				
	Robert Shirley	January 1,	44,880	§7-7-4
	Sheriff's Commission on Taxes		15,000	§11A-1-7
<b>Prosecuting Attorney</b>				
	Ralph Lorenzetti	January 1,	96,600	§7-7-4
<b>* Is the Prosecuting Attorney Full Time ?</b>				<b>Yes</b>

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, 2012 - JUNE 30, 2013**

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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, 2012 - JUNE 30, 2013**

Account Number	REVENUE RECAP	General Fund		Coal Severance Tax	
		Budgeted Revenues		Budgeted Revenues	
		2011-2012	2012 - 2013	2011-2012	2012 - 2013
280 299	Beginning Balance, July 1st	1,799,000	3,991,390		
301 302	Taxes	10,961,010	11,684,638		
303 312	Other Taxes	1,250,000	885,000	150,000	150,000
317 319	Licenses & Permits	195,100	169,100		
322 325	Intergovernmental	80,000	46,000		
327 350	Charges for Services	1,900,200	2,019,600		
361 361	Fines	475,000	100,000		
362 365	Interest	48,200	22,140	1,500	1,500
366 385	Miscellaneous	5,985,428	6,077,262		
388 399	Transfers	300,000	693,779		
<b>Grand Totals - Revenues</b>		<b>22,993,938</b>	<b>25,688,909</b>	<b>151,500</b>	<b>151,500</b>

Account Number	EXPENDITURE RECAP	General Fund		Coal Severance Tax	
		Budgeted Expenditures		Budgeted Expenditures	
		2011-2012	2012 - 2013	2011-2012	2012 - 2013
401 699	General Government Expenditures	12,744,133	12,102,567	2,800	2,800
698 698	Transfers				
700 799	Public Safety Expenditures	8,973,188	9,431,582		
800 899	Health & Sanitation Expenditures	100,188	45,000	20,000	20,000
900 949	Culture & Recreation Expenditures	1,031,216	1,028,041		
950 959	Social Services Expenditures	19,813	13,823		
960 999	Capital Projects Expenditures	125,400	3,067,896	128,700	128,700
<b>Grand Totals - Expenditures</b>		<b>22,993,938</b>	<b>25,688,909</b>	<b>151,500</b>	<b>151,500</b>

**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 \_\_\_\_ DAY OF MARCH 2012.

\_\_\_\_\_  
(Signature)