

FISCAL YEAR JULY 1, 2013 - JUNE 30, 2014

Jefferson County, WV
County Commission

CLASS: 1

TOTAL ASSESSED VALUE: 3,452,467,032

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, WV County Commission				Mailing Address: P.O. Box 250			
					City, State Zip Code: Charles Town, WV 25414			
COMMISSION MEETS	Every Thursday starting at 9:30 a.m.				Courthouse Hours	9-5 Monday through Friday		
PRESIDENT	Dale Manuel	PHONE	304-728-3284	ext.	FAX	304-725-7916	E-MAIL	dmanuel@frontiernet.net
COMMISSIONER	Walt Pellish	PHONE	304-728-3284	ext.	FAX	304-725-7916	E-MAIL	walterpellish@me.com
COMMISSIONER	Jane Tabb	PHONE	304-728-3284	ext.	FAX	304-725-7916	E-MAIL	vinemont@frontiernet.net
COMMISSIONER	Lyn Widmyer	PHONE	304-728-3284	ext.	FAX	304-725-7916	E-MAIL	lynwidmyer@gmail.com
COMMISSIONER	Patsy Noland	PHONE	304-728-3284	ext.	FAX	304-722-7916	E-MAIL	pastynol@gmail.com
COUNTY CLERK	Jennifer Maghan	PHONE	304-728-3347	ext.	FAX		E-MAIL	jmaghan@jeffersoncountywv.org
CIRCUIT CLERK	Laura Storm	PHONE	304-728-3232	ext.	FAX		E-MAIL	laura.storm@courtswv.org
ASSESSOR	Angela Banks	PHONE	304-728-3224	ext.	FAX		E-MAIL	abanks@jeffersoncountywv.org
SHERIFF	Pete Dougherty	PHONE	304-728-3205	ext.	FAX		E-MAIL	pdougherty@jcsdvw.com
PROSECUTING ATTY	Ralph Lorenzetti	PHONE	304-728-3243	ext.	FAX		E-MAIL	rlorenzetti@jeffersoncountywv.org
ADM. ASSISTANT	Sandy Slusher McDonald	PHONE	304-728-3282	ext.	FAX	304-725-7916	E-MAIL	sandy@jeffersoncountywv.org
TAX OFFICE	Teresa Hendricks	PHONE	304-728-3254	ext.	FAX		E-MAIL	

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

Authorized Name and Title:

Authorized Name and Title:

Dale Manuel, President

Jane Tabb, Commissioner

Walt Pellish, Commissioner

Lyn Widmyer, Commissioner

PERSON TO CONTACT FOR BUDGET INFORMATION

Debbie Keyser	County Administrator	304-728-3281	304-725-7916	dkeyser@jeffersoncountywv.org
Name	Title	Phone	Fax	Email

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

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 assessment year **2013**

	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
Public Utility Property			0		0
Total Class I	0	0	0		0
Class II					
Real Estate	1,904,928,420	877,100	1,905,805,520	70,767,490	1,834,160,930
Personal Property	3,598,100		3,598,100	444,100	3,154,000
Total Class II	1,908,526,520	877,100	1,909,403,620	71,211,590	1,837,314,930
Class III					
Real Estate	526,418,300	183,611,470	710,029,770		526,418,300
Personal Property	252,924,640		252,924,640		252,924,640
Public Utility Property	67,906,945		67,906,945		67,906,945
Total Class III	847,249,885	183,611,470	1,030,861,355		847,249,885
Class IV					
Real Estate	270,042,130	147,312,030	417,354,160		270,042,130
Personal Property	63,768,700		63,768,700		63,768,700
Public Utility Property	31,079,197		31,079,197		31,079,197
Total Class IV	364,890,027	147,312,030	512,202,057		364,890,027
TOTAL FOR LEVYING BODY	3,120,666,432	331,800,600	3,452,467,032	71,211,590	3,049,454,842

 Given under our hands this 27th day of February, 2013

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, Martinsburg, WV 26301, and retain a printed copy for your office file. Only a printed copy of the Board of Education page could 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

Jefferson County, WV County Commission
SUPPLEMENTAL INFORMATION
FISCAL YEAR JULY 1, 2013 - JUNE 30, 2014

Percentage for Assessor's Valuation Fund.	1.75%
Percentage for Delinquencies and Exonerations.	4.20%
Percentage for Tax Discounts.	1.80%
Previous Year's Projected Revenue.	11,177,090

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

ASSESSED VALUES FOR CALCULATING REDUCED (ROLLED BACK) LEVY RATES

Jefferson County, WV County Commission

(Levying Body)

Jefferson County, WV

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 2013.

	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		1,815,571,430
Personal Property	N/A	N/A		3,094,200
Total Class II				1,818,665,630
Class III				
Real Estate	N/A	N/A		519,447,200
Personal Property	N/A	N/A		242,169,900
Public Utility Property	N/A	N/A		67,197,520
Total Class III				828,814,620
Class IV				
Real Estate	N/A	N/A		258,727,930
Personal Property	N/A	N/A		60,882,900
Public Utility Property	N/A	N/A		30,588,170
Total Class IV				350,199,000
TOTAL FOR LEVYING BODY				2,997,679,250

JEFFERSON COUNTY, WV COUNTY, WEST VIRGINIA

CALCULATING REDUCED LEVY RATE

2013 - 2014

CLASS	ROLL BACK VALUE (Column D)	X	WEIGHTING	=	WEIGHTED ASSESSED VALUE
Class 1	\$	X	0.01	=	\$ 0
Class 2	1,818,665,630	X	0.02	=	36,373,313
Class 3	828,814,620	X	0.04	=	33,152,585
Class 4	350,199,000	X	0.04	=	14,007,960
Total All Classes	\$ 2,997,679,250		(Total WAV)		\$ 83,533,858

Assessor's Valuation % per PVC: 1.75%
 Previous year's projected \$ 11,177,090 102.75% % \$ 11,484,460

Divide by the **TOTAL WEIGHTED ASSESSED VALUE (Total WAV)**
 (use 4 decimal places here) \$ 0.1375

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

13.75

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

Class 1 Rate	13.75 ¢	X 2	=	Class 2 Rate: 27.50
Class 1 Rate	13.75 ¢	X 4	=	Class 3 & 4 Rate: 55.00

DO NOT USE RATES IN EXCESS OF 2 DECIMAL PLACES

Divide by the **TOTAL WEIGHTED ASSESSED VALUE (TOTAL WAV)** USE 4 DECIMAL POINTS HERE 0.1375

JEFFERSON COUNTY, WV COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2013 - JUNE 30, 2014

Account Number	01 GENERAL FUND REVENUE SUMMARY		Budgeted Revenues (Including Revisions)	Budgeted Revenues
			2012-2013	2013 - 2014
295		Nonspendable Fund Balance		
296		Restricted Fund Balance		
297		Committed Fund Balance		
298		Assigned Fund Balance		
299		Unassigned Fund Balance	4,224,497	3,483,539
301	01	Property Taxes - Current Expense (Page 3-Net)	10,331,982	10,832,146
301	02-05	Prior Year Taxes	601,898	1,124,342
301	06	Supplemental Taxes	173,000	209,607
301	07	Surplus	2,000	36,114
301	08	Delinquent & Nonentered Land Fund	39,000	15,491
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	344,000	287,626
303		Dog Taxes		
304		Property Transfer Tax	335,000	468,108
306		Gas and Oil Severance Tax	20,000	20,000
307		Horse and Dog Racing Tax	18,000	15,676
308		Wine & Liquor Tax	12,000	28,074
309		Hotel Occupancy Tax	500,000	556,447
310		Waste Coal Producing Counties		
311		Payment in Lieu of Taxes		
312		Synthetic Fuel Tax		
313		Miscellaneous Energy Tax (Coal Bed Methane)		
317		Licenses	100	70
318		Building Permits	169,000	164,000
319		Miscellaneous Permits		112
322		Federal Grants	30,000	60,000
323		State Grants	30,000	6,196
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	18,000	18,000
330		Sheriff's Earnings	23,500	29,593
331		County Clerk's Earnings	171,200	220,431

JEFFERSON COUNTY, WV COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2013 - JUNE 30, 2014

Account Number	01 GENERAL FUND REVENUE SUMMARY	Budgeted Revenues (Including Revisions)	Budgeted Revenues
		2012-2013	2013 - 2014
		83,000	72,754
332	Circuit Clerk's Earnings	1,000	638
333	Prosecuting Attorney's Earnings	3,000	3,765
334	Accident Reports		
335	Motor Vehicle License Fee	4,500	4,809
336	Map Sales		
337	Clerk Deed Fees		
339	Parks & Recreation Fees	46,900	46,500
340	Rents & Concessions		
341	Landfill/Incinerator Fees		
342	Airport Revenue		
343	Cemetery Revenue		
344	Ambulance Fees		
345	Emergency Services Fees	1,310,000	1,045,178
346	Emergency 911 Fee	500	451
347	Special Patrol/Security Systems		
348	Franchise Agreement	350,000	361,641
349	Inspection Fees	8,000	10,744
350	IRP Fees (Interstate Registration Plan)		
351	Jail Fees		
361	Fines, Fees & Court Costs	100,000	100,594
362	Regional Jail Operations Partial Reimbursement	22,140	17,052
365	Interest Earned	20	38
366	Miscellaneous Revenue	12,000	11,915
367	Sheriff's Commission		
368	Confiscated Property		
369	Commissions	1,800,000	1,583,539
370	Gaming Income		
371	Recycling Programs		
372	Filing Fees	4,100,000	3,210,301
373	Video Lottery		
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	358,000	352,026
382	Refunds/Reimbursements (External Sources)		
383	Parking		

JEFFERSON COUNTY, WV COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2013 - JUNE 30, 2014

Account Number	01 GENERAL FUND REVENUE SUMMARY	Budgeted Revenues (Including Revisions)	Budgeted Revenues
		2012-2013	2013 - 2014
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	310,000	433,962
395	Magistrate Court Reimbursements		
396	Worthless Check Reimbursements		
397	Payroll Reimbursements		
398	Transfers from Rainy Day Fund		
399	Transfers Assessor's Valuation Fund	383,779	423,188
01	Grand Totals -General Fund Revenues	25,952,016	25,254,667

JEFFERSON COUNTY, WV COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2013 - JUNE 30, 2014

Account Number		02 COAL SEVERANCE TAX FUND	Budgeted Revenues 2012-2013	Budgeted Revenues 2013 - 2014
298		Assigned Fund Balance	362,697	378,405
305		Coal Severance Tax	150,000	150,000
365		Interest Earned on Investment	1,500	1,500
382		Refunds/Reimbursements		
02		Grand Totals - Coal Severance Tax Fund Revenues	514,197	529,905

JEFFERSON COUNTY, WV COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2013 - JUNE 30, 2014

Expenditures	General Fund		Coal Severance Fund	
	General Budget	General Budget	Coal Budget	Coal Budget
	(Including Revisions) 2012-2013	2013 - 2014	(Including Revisions) 2012-2013	2013 - 2014
GENERAL GOVERNMENT #401 - 699				
401 County Commission	2,610,543	2,031,870	19,800	100,000
402 County Clerk	927,138	955,973		
403 Circuit Clerk	658,186	660,350		
404 Sheriff - Treasurer	598,045	635,091		
405 Prosecuting Attorney	1,791,883	1,894,571		
406 Assessor	629,144	666,226		
407 Assessor's Valuation Fund	383,779	423,188		
408 Statewide Computer Network	47,772	47,197		
409 Sheriff's Tax Processing				
410 County Surveyor				
411 Fiduciary Supervisor				
412 Agricultural Agent				
413 Elections - County Clerk	138,211	143,057	2,800	
415 Magistrate Court	272,147	364,580		
416 Circuit Court	4,100	1,015		
417 County Administrator				
418 Purchasing Department				
419 Personnel Office				
420 Custodial				
421 Civil Service				
422 Capital Planning				
423 Insurance Program (Self Insured)				
424 Courthouse				
425 Other Buildings	1,301,635	1,312,119		
426 Printing	753,000	823,000		
427 Microfilm				
428 Data Processing				
429 Regional Development Authority	94,500	419,506		
430 Community Development	19,854	41,487		
431 Economic Development				
432 Industrial Development	464,485	471,405		
433 Geographic Information Systems (GIS)	312,562	301,301		
434 Airports				
435 Public Works Department				
436 Rehabilitation of Property				
437 Acquisition of Property				
438 Building Inspection				
439 Planning & Zoning	419,600	529,581		
440 Engineering	770,611	781,490		

JEFFERSON COUNTY, WV COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2013 - JUNE 30, 2014

Expenditures	General Fund		Coal Severance Fund	
	General Budget (Including Revisions) 2012-2013	General Budget 2013 - 2014	Coal Budget (Including Revisions) 2012-2013	Coal Budget 2013 - 2014
441 Housing Authority		25,000		
442 Federal Grants		22,000		
443 State Grants				
444 Other Grants				
445 Litigation Reserve				
446 Parking				
447 Finance Department				
448 Courthouse Annex				
449 Worthless Check				
450 Farm Preservation Program	163,372	165,446		
451 Zoning Board				
452 Teen Court				
460 County Clerk Operations				
696 Transfer to Financial Stabilization Fund				
697 Contributions to Comms/Authorities				
698 Transfers/Reimbursements				
699 Contingencies - Not to Exceed 10% of Budget		1,032,746		
TOTAL GENERAL GOVERNMENT	12,360,567	13,748,199	22,600	100,000

JEFFERSON COUNTY, WV COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2013 - JUNE 30, 2014

Expenditures	General Fund		Coal Severance Fund	
	General Budget	General Budget	Coal Budget	Coal Budget
	(Including Revisions) 2012-2013	2013 - 2014	(Including Revisions) 2012-2013	2013 - 2014
PUBLIC SAFETY #700 - 799				
700 Sheriff - Law Enforcement	3,201,318	3,585,707		
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	1,200,000		
705 Home Confinement				
706 Concealed Weapons				
707 Investigative Services				
708 Police Special Duty				
709 Juvenile Detention Center				
710 Civil Defense				
711 Emergency Services	262,079	276,789		
712 Communication Center	2,034,832	2,247,789		
713 Fire Department				
714 Fire Coordinator				
715 Ambulance Authority	2,187,500	2,236,453		
716 Dog Warden/Humane Society	325,954	345,562		
717 Central Garage	318,083	357,478		
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	9,547,766	10,267,778		

JEFFERSON COUNTY, WV COUNTY, WEST VIRGINIA

FISCAL YEAR JULY 1, 2013 - JUNE 30, 2014

Expenditures	General Fund		Coal Severance Fund	
	General Budget (Including Revisions) 2012-2013	General Budget 2013 - 2014	Coal Budget (Including Revisions) 2012-2013	Coal Budget 2013 - 2014
HEALTH & SANITATION #800 - 899				
800 Local Health Department	10,000			
801 Mental Health	35,000	36,750	20,000	
802 Other Health Programs				
803 Hospital				
804 Dental Clinic				
805 Vital Statistics				
806 Sewer				
807 Storm Sewer				
808 Solid Waste Authority				
809 Water				
810 Garbage Department				
811 Landfill/Incinerator				
812 Recycling Center				
813 Litter Control				
814 Federal Grants - H&S				
815 State Grants - H&S	45,000	36,750	20,000	
TOTAL HEALTH & SANITATION				
CULTURE & RECREATION #900 - 949				
900 Parks & Recreation	488,041	561,916		
901 Swimming Pools				
902 4 - H Camp	25,000	26,250		
903 Arts & Humanities				
904 Museum Commission				
905 Fair Associations/Festivals				
906 Youth Camp				
907 Summer Youth Program				
908 Community Center	25,000	26,250		
909 Historical Commission				
910 Civic Promotion	250,000	278,224		
911 Visitor's Bureau				
912 Travel Council				
913 Beautification				
914 Rails to Trails				
915 Hotel/Motel Promotion of Tourism	240,000	260,000		
916 Library				
917 Law Library				
918 Federal Grants				
919 State Grants	1,028,041	1,152,640		
TOTAL CULTURE & RECREATION				

JEFFERSON COUNTY, WV COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2013 - JUNE 30, 2014

Expenditures	General Fund		Coal Severance Fund	
	General Budget	General Budget	Coal Budget	Coal Budget
	(Including Revisions) 2012-2013	2013 - 2014	(Including Revisions) 2012-2013	2013 - 2014
SOCIAL SERVICES #950 - 959				
950 Social Services				
951 Human Resources				
952 Senior Citizens		6,300		
953 Public Transit	13,823	13,700		
954 Federal Grants				
955 State Grants				
956 Homeless Shelter				
957 Family Law Judge				
958 Community Council				
959 Cemeteries				
TOTAL SOCIAL SERVICES	13,823	20,000		
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	29,300		
976 Circuit Clerk	20,000			
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	2,907,519		471,597	429,905
987 Courthouse				
988 Other Buildings				
989 Extension Services				
990 Other Boards & Authorities				
991 Purchasing				

JEFFERSON COUNTY, WV COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2013 - JUNE 30, 2014

Expenditures	General Fund		Coal Severance Fund	
	General Budget (Including Revisions) 2012-2013	General Budget 2013 - 2014	Coal Budget (Including Revisions) 2012-2013	Coal Budget 2013 - 2014
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	2,956,819	29,300	471,597	429,905
Total Expenditures	25,952,016	25,254,667	514,197	529,905

JEFFERSON COUNTY, WV COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2013 - JUNE 30, 2014

Expenditures	General Fund		Coal Severance Fund	
	General Budget	General Budget	Coal Budget	Coal Budget
	(Including Revisions) 2012-2013	2013 - 2014	(Including Revisions) 2012-2013	2013 - 2014

**Amount of
Appropriation
2013 - 2014**

**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, WV COUNTY, WEST VIRGINIA
STATEMENT OF SALARIES OF ELECTED OFFICIALS
FISCAL YEAR JULY 1, 2013 - JUNE 30, 2014**

1

County Classification:

FOR THE FISCAL YEAR JULY 1, 2013 - JUNE 30, 2014, ALL COUNTY OFFICIALS SHOULD BE COMPENSATED BASED ON THE COUNTY'S CLASSIFICATION AS OF: JULY 1,

Office	Elected Official	Date Current Term Began	2013 - 2014 Salary	West Virginia Code Reference
County Commissioners:				
	Dale Manuel	January 1, 2011	36,960	§7-7-4
	Walt Pellish	January 1, 2011	36,960	
	Jane Tabb	January 1, 2013	36,960	
	Carolyn Widmyer	January 1, 2009	36,960	
	Patsy Noland	January 1, 2009	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
			4,488	§7-7-6c
	Agricultural Report		15,000	§7-7-6b
	Supplemental Salary			
Sheriff				
	Pete 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, WV COUNTY, WEST VIRGINIA
STATEMENT OF SALARIES OF ELECTED OFFICIALS
FISCAL YEAR JULY 1, 2013 - JUNE 30, 2014

W. Va. Code 87-7-3 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, WV COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2013 - JUNE 30, 2014

Account Number	REVENUE RECAP	General Fund		Coal Severance Tax	
		Budgeted Revenues		Budgeted Revenues	
		2012-2013	2013 - 2014	2012-2013	2013 - 2014
280 299	Beginning Balance, July 1st	4,224,497	3,483,539	362,697	378,405
301 302	Taxes	11,491,880	12,505,326		
303 312	Other Taxes	885,000	1,088,305	150,000	150,000
317 319	Licenses & Permits	169,100	164,182		
322 325	Intergovernmental	76,000	66,196		
327 350	Charges for Services	2,019,600	1,814,504		
361 361	Fines	100,000	100,594		
362 365	Interest	22,140	17,052	1,500	1,500
366 385	Miscellaneous	6,270,020	5,157,819		
388 399	Transfers	693,779	857,150		
	Grand Totals - Revenues	25,952,016	25,254,667	514,197	529,905

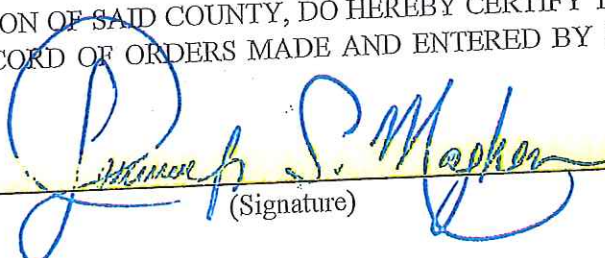
Account Number	EXPENDITURE RECAP	General Fund		Coal Severance Tax	
		Budgeted Expenditures		Budgeted Expenditures	
		2012-2013	2013 - 2014	2012-2013	2013 - 2014
401 699	General Government Expenditures	12,360,567	13,748,199	22,600	100,000
698 698	Transfers				
700 799	Public Safety Expenditures	9,547,766	10,267,778		
800 899	Health & Sanitation Expenditures	45,000	36,750	20,000	
900 949	Culture & Recreation Expenditures	1,028,041	1,152,640		
950 959	Social Services Expenditures	13,823	20,000		
960 999	Capital Projects Expenditures	2,956,819	29,300	471,597	429,905
	Grand Totals - Expenditures	25,952,016	25,254,667	514,197	529,905

Budget Basis of Accounting:

Cash Basis

STATE OF WEST VIRGINIA
 JEFFERSON COUNTY, WV 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 19 DAY OF MARCH 2013.


 (Signature)