

FISCAL YEAR JULY 1, 2016 - JUNE 30, 2017

Jefferson

County Commission

CLASS: 1

TOTAL ASSESSED VALUE: 3,891,735,680

**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

R O S T E R

COUNTY	Jefferson County Commission				Mailing Address:	P.O. Box 250
COMMISSION MEETS	1st, 3rd & 5th Thursday of each month at 9:30am				City, State Zip Code:	Charles Town, WV 25414
				Courthouse Hours	9-5 Monday thru Friday	
PRESIDENT	Patsy Noland	PHONE	304-728-3282	ext.	FAX	E-MAIL vinemont@frontiernet.net
COMMISSIONER	Jane Tabb	PHONE	304-728-3282	ext.	FAX	E-MAIL patsynol@gmail.com
COMMISSIONER	Walt Pellish	PHONE	304-728-3282	ext.	FAX	E-MAIL walterpellish@me.com
COMMISSIONER	Eric Bell	PHONE	304-728-3282	ext.	FAX	E-MAIL ebell@jeffersoncountywv.org
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@courtswv.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@jcsdvw.com
PROSECUTING ATTY	Ralph Lorenzetti	PHONE	304-724-6279	ext.	FAX	E-MAIL rlorenzetti@jeffersoncountywv.org
ADM. ASSISTANT	Sandy Lusher McDonald	PHONE	304-728-3282	ext.	FAX	E-MAIL sandy@jeffersoncountywv.org
TAX OFFICE	Teresa Hendricks	PHONE	304-728-3220	ext.	FAX	E-MAIL jenkinsteresa@hotmail.com

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

Authorized Name and Title:

Authorized Name and Title:

Patsy Noland, President

Walt Pellish, Commissioner

Jane Tabb, Commissioner

Eric Bell, Commissioner

PERSON TO CONTACT FOR BUDGET INFORMATION

Michelle Gordon	Finance Director	304-724-8425	mgordon@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

(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 2016.

	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)
Class I					
Personal Property					
Public Utility Property					
Total Class I					
Class II					
Real Estate	N/A	N/A	N/A	N/A	2,124,016,210
Personal Property	N/A	N/A	N/A	N/A	3,091,400
Total Class II					2,127,107,610
Class III					
Real Estate	N/A	N/A	N/A		556,217,490
Personal Property	N/A	N/A	N/A		244,047,480
Public Utility Property	N/A	N/A	N/A		66,843,308
Total Class III					867,108,278
Class IV					
Real Estate	N/A	N/A	N/A		299,099,720
Personal Property	N/A	N/A	N/A		67,671,500
Public Utility Property	N/A	N/A	N/A		30,994,712
Total Class IV					397,765,932
TOTAL FOR LEVYING BODY	N/A	N/A	3,891,735,680	N/A	3,391,981,820
Previous Year Tot	N/A	N/A	N/A	N/A	3,206,540,423

Jefferson County Commission
SUPPLEMENTAL INFORMATION
FISCAL YEAR JULY 1, 2016 - JUNE 30, 2017

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>12,587,048</u>

(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 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 2016.

	Column A	Column B	Column C	Column D
	Assessed Valuation For Tax Purposes <small>(w/o Homestead & Exempt)</small>	New Property and Back Tax Property <small>(Excluding TIF)</small>	TIF Tax Incremental Financing Value	Assessed Valuation For Tax Purposes Minus New Property, Back Tax Property & TIF <small>(Col A Minus Col B and C)</small>
Class I				
Personal Property				
Public Utility Property				
Total Class I				
Class II				
Real Estate	N/A	N/A		2,081,881,310
Personal Property	N/A	N/A		2,753,400
Total Class II				2,084,634,710
Class III				
Real Estate	N/A	N/A		554,578,690
Personal Property	N/A	N/A		243,671,480
Public Utility Property	N/A	N/A		66,843,308
Total Class III				865,093,478
Class IV				
Real Estate	N/A	N/A		294,568,820
Personal Property	N/A	N/A		66,734,500
Public Utility Property	N/A	N/A		30,825,020
Total Class IV				392,128,340
TOTAL FOR LEVYING BODY				3,341,856,528
Previous Year Total	N/A	N/A	N/A	3,159,706,962

JEFFERSON COUNTY, WEST VIRGINIA CALCULATING REDUCED LEVY RATE 2016 - 2017

CLASS	ROLL BACK VALUE (Column D)	X	WEIGHTING	=	WEIGHTED ASSESSED VALUE
Class 1	\$ _____	X	0.01	=	\$ <u>0</u>
Class 2	<u>2,084,634,710</u>	X	0.02	=	<u>41,692,694</u>
Class 3	<u>865,093,478</u>	X	0.04	=	<u>34,603,739</u>
Class 4	<u>392,128,340</u>	X	0.04	=	<u>15,685,134</u>
Total All Classes	\$ <u>3,341,856,528</u>		(Total WAV)		\$ <u>91,981,567</u>

Assessor's Valuation % per PVC: 1.85%
 Previous year's project: \$ 12,587,048 102.85% % \$ 12,945,779

Divide by the **TOTAL WEIGHTED ASSESSED VALUE (Total WAV)**
 (use 4 decimal places here) \$ 0.1407

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 14.07

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

Class 1 Rate 14.07 ¢ X 2 = Class 2 Rate:
28.14

Class 1 Rate 14.07 ¢ X 4 = Class 3 & 4 Rate:
56.28

DO NOT USE RATES IN EXCESS OF 2 DECIMAL PLACES

Divide by the **TOTAL WEIGHTED ASSESSED VALUE (TOTAL WAV) USE 4 DECIMAL POINTS HERE** 0.1407

JEFFERSON COUNTY, WEST VIRGINIA CALCULATING REDUCED LEVY RATE Maximum with Hearing 2016 - 2017

CLASS	ROLL BACK VALUE (Column D)	X	WEIGHTING	=	WEIGHTED ASSESSED VALUE
Class 1	\$ _____	X	0.01	=	\$ _____ 0
Class 2	<u>2,084,634,710</u>	X	0.02	=	<u>41,692,694</u>
Class 3	<u>865,093,478</u>	X	0.04	=	<u>34,603,739</u>
Class 4	<u>392,128,340</u>	X	0.04	=	<u>15,685,134</u>
Total All Classes	\$ <u>3,341,856,528</u>		(Total WAV)		\$ <u>91,981,567</u>

Assessor's Valuation % per PVC: 1.85%
 Previous year's projected \$ 12,587,048 111.85% % \$ 14,078,613

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** 0.1531

**JEFFERSON COUNTY, WEST VIRGINIA
LEVY PAGE
REGULAR CURRENT EXPENSE LEVY
2016 - 2017**

	Column E		
Current Year	Certificate of Valuation	Levy	Taxes
	Assessed Value for Tax Purposes	Rate/\$100	Levied
Class I			
Personal Property	\$ _____	13.94	\$ _____
Public Utility	_____		_____
Total Class I	\$ _____		\$ _____
Class II			
Real Estate	\$ 2,124,016,210	27.88	\$ 5,921,757
Personal Property	3,091,400		8,619
Total Class II	\$ 2,127,107,610		\$ 5,930,376
Class III			
Real Estate	\$ 556,217,490	55.76	\$ 3,101,469
Personal Property	244,047,480		1,360,809
Public Utility	66,843,308		372,718
Total Class III	\$ 867,108,278		\$ 4,834,996
Class IV			
Real Estate	\$ 299,099,720	55.76	\$ 1,667,780
Personal Property	67,671,500		377,336
Public Utility	30,994,712		172,827
Total Class IV	\$ 397,765,932		\$ 2,217,943
Total Value & Projected Revenue	\$ 3,391,981,820		\$ 12,983,315
Less Delinquencies, Exonerations & Uncollectable Taxes		4.08%	529,719
Less Tax Discounts		1.92%	239,109
Less Allowance for Tax Increment Financing - see worksheet (Subtracted from regular current expense taxes levied only)		_____
Total Projected Property Tax Collection		12,214,487
Less Assessor Valuation Fund (Subtracted from regular current expense taxes levied only)		1.85%	225,968
Net Amount to be Raised by Levy of Property Taxes For Budget Purposes (Transfer amount to Worksheet GCRev - Account No. 301-01)			\$ 11,988,519

**JEFFERSON COUNTY, WEST VIRGINIA
ALLOWANCE FOR TAX INCREMENT FINANCING
REGULAR CURRENT EXPENSE LEVY
2016 - 2017**

Current Year	Column C Roll Back Value Form	Levy Rate/\$100	Taxes Levied
Class I			
Personal Property	\$ _____	13.94	\$ _____
Public Utility	_____		_____
Total Class I	\$ _____		\$ _____
Class II			
Real Estate	\$ _____	27.88	\$ _____
Personal Property	_____		_____
Total Class II	\$ _____		\$ _____
Class III			
Real Estate	\$ _____	55.76	\$ _____
Personal Property	_____		_____
Public Utility	_____		_____
Total Class III	\$ _____		\$ _____
Class IV			
Real Estate	\$ _____	55.76	\$ _____
Personal Property	_____		_____
Public Utility	_____		_____
Total Class IV	\$ _____		\$ _____
Total Value & Projected Revenue	\$ _____	(Gross)	\$ _____
Less Delinquencies, Exonerations & Uncollectable Taxes		4.08%	_____
Less Tax Discounts		1.92%	_____
Allowance For Tax Increment Financing			_____
(Use this amount above for Tax Increment Financing)			_____

**JEFFERSON COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2016 - JUNE 30, 2017**

Account Number	01 GENERAL FUND REVENUE SUMMARY	Budgeted Revenues (Including Revisions)	Budgeted Revenues
		2015 - 2016	2016 - 2017
295	Nonspendable Fund Balance		
296	Restricted Fund Balance		
297	Committed Fund Balance		
298	Assigned Fund Balance		
299	Unassigned Fund Balance	3,951,985	3,941,054
301	01 Property Taxes - Current Expense (Page 3-Net)	11,622,614	11,988,519
301	02-05 Prior Year Taxes	710,900	777,400
301	06 Supplemental Taxes	209,000	220,000
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	295,000	295,000
303	Dog Taxes		
304	Property Transfer Tax	598,000	788,109
306	Gas and Oil Severance Tax	41,000	83,732
307	Horse and Dog Racing Tax	12,686	8,973
308	Wine & Liquor Tax	32,000	32,000
309	Hotel Occupancy Tax	549,500	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	65	61
318	Building Permits	200,000	250,000
319	Miscellaneous Permits	131	120
322	Federal Grants	160,462	170,000
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	17,600	19,512
330	Sheriff's Earnings	30,000	23,727
331	County Clerk's Earnings	192,375	192,375

**JEFFERSON COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2016 - JUNE 30, 2017**

Account Number	01 GENERAL FUND REVENUE SUMMARY	Budgeted Revenues (Including Revisions)	Budgeted Revenues
		2015 - 2016	2016 - 2017
332	Circuit Clerk's Earnings	65,815	54,380
333	Prosecuting Attorney's Earnings	1,278	1,134
334	Accident Reports	3,500	3,500
335	Motor Vehicle License Fee		
336	Map Sales	2,700	3,697
337	Clerk Deed Fees		
339	Parks & Recreation Fees		
340	Rents & Concessions	47,400	44,679
341	Landfill/Incinerator Fees		
342	Airport Revenue		
343	Cemetery Revenue		
344	Ambulance Fees	675,000	725,000
345	Emergency Services Fees		
346	Emergency 911 Fee	1,760,000	1,900,000
347	Special Patrol/Security Systems		
348	Franchise Agreement	400,000	491,000
349	Inspection Fees		
350	IRP Fees (Interstate Registration Plan)	8,000	9,867
351	Jail Fees		
361	Fines, Fees & Court Costs		
362	Regional Jail Operations Partial Reimbursement	95,000	98,000
365	Interest Earned	20,290	20,200
366	Miscellaneous Revenue	100	500
367	Sheriff's Commission	15,000	11,498
368	Confiscated Property		
369	Commissions		
370	Gaming Income	790,000	740,000
371	Recycling Programs		
372	Filing Fees		
373	Video Lottery	3,114,553	3,140,000
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)	277,873	346,800
383	Parking		

**JEFFERSON COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2016 - JUNE 30, 2017**

Account Number	01 GENERAL FUND REVENUE SUMMARY	Budgeted Revenues (Including Revisions)	Budgeted Revenues
		2015 - 2016	2016 - 2017
384	Sale of Fixed Assets		
385	Gain/Loss on Sale of Fixed Assets	10,950	
388	Transfers Other Funds		
390	Emergency 911 Reimbursement		
391	Dog & Kennel Reimbursement		
392	Concealed Weapons Reimbursements		
393	Home Confinement Reimbursements		
394	General School Reimbursements	250,000	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	430,228	440,267
01	Grand Totals -General Fund Revenues	26,642,681	27,686,280

**JEFFERSON COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2016 - JUNE 30, 2017**

Account Number	02 COAL SEVERANCE TAX FUND	Budgeted Revenues 2015 - 2016	Budgeted Revenues 2016 - 2017
298	Assigned Fund Balance	5,000	
305	Coal Severance Tax	145,000	86,000
365	Interest Earned on Investment	250	250
382	Refunds/Reimbursements		
02	Grand Totals - Coal Severance Tax Fund Revenues	150,250	86,250

**JEFFERSON COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2016 - JUNE 30, 2017**

Expenditures	General Fund		Coal Severance Fund	
	General Budget	General Budget	Coal Budget	Coal Budget
	(Including Revisions) 2015 - 2016	2016 - 2017	(Including Revisions) 2015 - 2016	2016 - 2017
GENERAL GOVERNMENT #401 - 699				
401 County Commission	1,774,171	1,765,011	135,250	71,250
402 County Clerk	753,392	743,881		
403 Circuit Clerk	632,182	596,187		
404 Sheriff - Treasurer	575,687	576,969		
405 Prosecuting Attorney	1,799,740	1,782,394		
406 Assessor	526,372	527,389		
407 Assessor's Valuation Fund	430,228	440,267		
408 Statewide Computer Network	63,100	58,077		
409 Sheriff's Tax Processing	129,461	128,704		
410 County Surveyor				
411 Fiduciary Supervisor				
412 Agricultural Agent				
413 Elections - County Clerk	336,434	309,742		
415 Magistrate Court	1,000	1,700		
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	1,130,004	1,223,081		
425 Other Buildings	634,750	523,000		
426 Printing				
427 Microfilm				
428 Data Processing	335,993	411,480		
429 Regional Development Authority	19,795	19,795		
430 Community Development				
431 Economic Development	429,155	423,249		
432 Industrial Development				
433 Geographic Information Systems (GIS)	246,674			
434 Airports				
435 Public Works Department				
436 Rehabilitation of Property				
437 Acquisition of Property				
438 Building Inspection				
439 Planning & Zoning	315,787			
440 Engineering	770,404	1,331,369		
441 Housing Authority				
442 Federal Grants				
443 State Grants				
444 Other Grants				

**JEFFERSON COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2016 - JUNE 30, 2017**

Expenditures	General Fund		Coal Severance Fund	
	General Budget	General Budget	Coal Budget	Coal Budget
	<small>(Including Revisions)</small> 2015 - 2016	2016 - 2017	<small>(Including Revisions)</small> 2015 - 2016	2016 - 2017
445 Litigation Reserve				
446 Parking				
447 Finance Department				
448 Courthouse Annex				
449 Worthless Check				
450 Farm Preservation Program				
451 Zoning Board	149,360			
452 Teen Court				
460 County Clerk Operations				
696 Transfer to Financial Stabilization Fun	2,106,758	2,275,241		
697 Contributions to Comms/Authorities				
698 Transfers/Reimbursements		594,000		
699 Contingencies - Not to Exceed 10% of Budget	2,073,354	2,200,000		
TOTAL GENERAL GOVERNMENT	15,233,801	15,931,536	135,250	71,250

**JEFFERSON COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2016 - JUNE 30, 2017**

Expenditures	General Fund		Coal Severance Fund	
	General Budget	General Budget	Coal Budget	Coal Budget
	(Including Revisions) 2015 - 2016	2016 - 2017	(Including Revisions) 2015 - 2016	2016 - 2017
PUBLIC SAFETY #700 - 799				
700 Sheriff - Law Enforcement	3,531,984	3,561,357		
701 Sheriff - Service of Process	18,000	19,512		
702 County Jail - Reimbursable J/C				
703 County Jail - Nonreimbursable J/C				
704 Regional Jail	1,350,000	1,375,000		
705 Home Confinement				
706 Concealed Weapons				
707 Investigative Services				
708 Police Special Duty				
709 Juvenile Detention Center				
710 Civil Defense				
711 Emergency Services	274,197	273,360		
712 Communication Center	1,991,164	1,970,152		
713 Fire Department	420,000	595,000		
714 Fire Coordinator				
715 Ambulance Authority	2,123,312	2,203,366		
716 Dog Warden/Humane Society	325,809	328,947		
717 Central Garage	306,979	262,396		
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	10,341,445	10,589,090		

**JEFFERSON COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2016 - JUNE 30, 2017**

Expenditures	General Fund		Coal Severance Fund	
	General Budget	General Budget	Coal Budget	Coal Budget
	(Including Revisions) 2015 - 2016	2016 - 2017	(Including Revisions) 2015 - 2016	2016 - 2017
HEALTH & SANITATION #800 - 899				
800 Local Health Department				
801 Mental Health			15,000	15,000
802 Other Health Programs				
803 Hospital				
804 Dental Clinic				
805 Vital Statistics				
806 Sewer				
807 Storm Sewer				
808 Solid Waste Authority		15,600		
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		15,600	15,000	15,000
CULTURE & RECREATION #900 - 949				
900 Parks & Recreation	505,160	498,280		
901 Swimming Pools				
902 4 - H Camp				
903 Arts & Humanities	10,990	10,440		
904 Museum Commission				
905 Fair Associations/Festivals				
906 Youth Camp				
907 Summer Youth Program				
908 Community Center				
909 Historical Commission	15,900	16,584		
910 Civic Promotion				
911 Visitor's Bureau	275,110	274,750		
912 Travel Council				
913 Beautification				
914 Rails to Trails				
915 Hotel/Motel Promotion of Tourism				
916 Library	250,000	330,000		
917 Law Library				
918 Federal Grants				
919 State Grants				
TOTAL CULTURE & RECREATION	1,057,160	1,130,054		

**JEFFERSON COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2016 - JUNE 30, 2017**

Expenditures	General Fund		Coal Severance Fund	
	General Budget	General Budget	Coal Budget	Coal Budget
	(Including Revisions) 2015 - 2016	2016 - 2017	(Including Revisions) 2015 - 2016	2016 - 2017
SOCIAL SERVICES #950 - 959				
950 Social Services				
951 Human Resources				
952 Senior Citizens				
953 Public Transit	10,275	20,000		
954 Federal Grants				
955 State Grants				
956 Homeless Shelter				
957 Family Law Judge				
958 Community Council				
959 Cemeteries				
TOTAL SOCIAL SERVICES	10,275	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				
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				
992 Communication Center				
993 Dog Warden				
994 Emergency Services				
995 Service of Process				

**JEFFERSON COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2016 - JUNE 30, 2017**

Expenditures	General Fund		Coal Severance Fund	
	General Budget	General Budget	Coal Budget	Coal Budget
	(Including Revisions) 2015 - 2016	2016 - 2017	(Including Revisions) 2015 - 2016	2016 - 2017
996 Ambulance				
997 Water				
998 Parks & Recreation				
999 Streets and Highways				
TOTAL CAPITAL OUTLAY				
Total Expenditures	26,642,681	27,686,280	150,250	86,250

JEFFERSON COUNTY, WEST VIRGINIA FISCAL YEAR JULY 1, 2016 - JUNE 30, 2017

Expenditures	General Fund		Coal Severance Fund	
	General Budget (Including Revisions) 2015 - 2016	General Budget 2016 - 2017	Coal Budget (Including Revisions) 2015 - 2016	Coal Budget 2016 - 2017

	Amount of Appropriation 2016 - 2017	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

83,732
83,732

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
STATEMENT OF SALARIES OF ELECTED OFFICIALS
FISCAL YEAR JULY 1, 2016 - JUNE 30, 2017**

County Classification:

1

FOR THE FISCAL YEAR JULY 1, 2016 - JUNE 30, 2017, ALL COUNTY OFFICIALS SHOULD BE COMPENSATED BASED ON THE COUNTY'S CLASSIFICATION AS OF: JULY 1,

Office	Elected Official	Does Salary Increase Apply	Date Current Term Began	2016 - 2017 Salary	West Virginia Code Reference
County Commissioners:					
	Patsy Noland	Yes	January 1, 2015	41,395	§7-7-4
	Jane Tabb	No	January 1, 2013	36,960	
	Walt Pellish	Yes	January 1, 2011	41,395	
	Eric Bell	Yes	January 1, 2015	41,395	
	Dale Manuel	Yes	January 1, 2011	41,395	
County Clerk:					
	Jennifer Maghan	Partial Year	January 1, 2011	55,440	§7-7-4
Circuit Clerk					
	Laura Storm	Yes	January 1, 2011	62,093	§7-7-4
Assessor					
	Angela Banks	Yes	January 1, 2013	50,266	§7-7-4
	Agricultural Report			5,027	§7-7-6c
	Supplemental Salary			15,000	§7-7-6b
Sheriff					
	Peter Dougherty	Yes	January 1, 2015	50,266	§7-7-4
	Sheriff's Commission on Taxes			15,000	§11A-1-17
Prosecuting Attorney					
	Ralph Lorenzetti	Yes Increase & Full Time	January 1, 2013	108,192	§7-7-4
* Is the Prosecuting Attorney Full Time? (please answer above)					Yes

W.Va. Code § 7-7-4 Salary Schedule for Counties Approved for Salary Increase				
Class	County Commissioners	County & Circuit Clerks	Assessor & Sheriff	Prosecuting Attorney
Class 1	41,395	62,093	50,266	108,192
Class 2	40,656	61,354	49,526	105,728
Class 3	39,917	59,875	49,157	103,264
Class 4	39,178	59,532	48,787	100,800
Class 5	38,438	59,136	48,418	98,336
Class 6	31,786	55,440	48,048	66,528
Class 7	31,046	54,701	47,678	63,571
Class 8	28,090	53,962	47,309	60,614
Class 9	27,350	53,222	46,939	56,179
Class 10	22,176	47,309	42,874	51,744

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 6-7	10,000

**JEFFERSON COUNTY, WEST VIRGINIA
STATEMENT OF SALARIES OF ELECTED OFFICIALS
FISCAL YEAR JULY 1, 2016 - JUNE 30, 2017**

Class 1	2,000,000,000	No Limit	Class 8-9	9,000
Class 2	1,500,000,000	1,999,999,999	Class 10	6,500
Class 3	1,000,000,000	1,499,999,999		
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, 2016 - JUNE 30, 2017**

Account Number	REVENUE RECAP	General Fund		Coal Severance Tax		
		Budgeted Revenues		Budgeted Revenues		
		2015 - 2016	2016 - 2017	2015 - 2016	2016 - 2017	
280	299	Beginning Balance, July 1st	3,951,985	3,941,054	5,000	
301	302	Taxes	12,877,514	13,320,919		
303	312	Other Taxes	1,233,186	1,462,314	145,000	86,000
317	319	Licenses & Permits	200,196	250,181		
322	325	Intergovernmental	172,138	181,676		
327	350	Charges for Services	3,203,668	3,468,871		
361	361	Fines				
362	362	Regional Jail Op. Partial Reimb.	95,000	98,000		
363	365	Interest	20,290	20,200	250	250
366	385	Miscellaneous	4,208,476	4,238,798		
388	399	Transfers	680,228	704,267		
		Grand Totals - Revenues	26,642,681	27,686,280	150,250	86,250

Account Number	EXPENDITURE RECAP	General Fund		Coal Severance Tax		
		Budgeted Expenditures		Budgeted Expenditures		
		2015 - 2016	2016 - 2017	2015 - 2016	2016 - 2017	
401	699	General Government Expenditures	15,233,801	15,337,536	135,250	71,250
698	698	Transfers		594,000		
700	799	Public Safety Expenditures	10,341,445	10,589,090		
800	899	Health & Sanitation Expenditures		15,600	15,000	15,000
900	949	Culture & Recreation Expenditures	1,057,160	1,130,054		
950	959	Social Services Expenditures	10,275	20,000		
960	999	Capital Projects Expenditures				
		Grand Totals - Expenditures	26,642,681	27,686,280	150,250	86,250

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 2016.

(Signature)

JEFFERSON COUNTY, WEST VIRGINIA
058 FINANCIAL STABILIZATION / RAINY DAY FUND
FISCAL YEAR JULY 1, 2016 - JUNE 30, 2017

Account Number	REVENUES	Actual Amount	Budgeted Revenues
		6/30/2015	2016 - 2017
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	-	2,275,241
058	Totals -Financial Stabilization / Rainy Day Fund Revenues	-	2,275,241

Account Number	EXPENDITURES	Actual Amount	Estimated Budget
		6/30/2015	2016 - 2017
696	Transfers to General Fund		-
698	Transfers/Reimbursements		
699	Contingencies		2,275,241
	Totals - Financial Stabilization / Rainy Day Expenditures	-	2,275,241

Amount of Financial Stabilization Fund	\$	2,275,241
Less: 30% of General County Fund		<u>8,305,884</u>
Amount over /under 30% of General Fund Budget	\$	<u><u>(6,030,643)</u></u>
Financial Stabilization is within the allowed 30% of General Fund Budget		