

**Jefferson County Commission Levy Estimate (Budget)  
2016 - 2017 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:

<b>General Fund</b>	<b>Estimated Revenues</b>
Fund Balance	\$ 3,941,054
Property Taxes Current year	11,988,519
Prior Year Taxes	1,037,400
Tax Penalties, Interest & Publication Fees	295,000
Property Transfer Tax	788,109
Gas and Oil Severance Tax	83,732
Horse and Dog Racing Tax	8,973
Wine & Liquor Tax	32,000
Hotel Occupancy Tax	549,500
Licenses	61
Building Permits	250,000
Miscellaneous Permits	120
Federal Grants / Federal Payment in Lieu of Taxes	181,676
Sheriff's Service of Process	19,512
Sheriff's Earnings	23,727
County Clerk's Earnings	192,375
Circuit Clerk's Earnings	54,380
Prosecuting Attorney's Earnings	1,134
Accident Reports	3,500
Map Sales	3,697
Rents & Concessions	44,679
Ambulance Fees	725,000
Emergency 911 Fee	1,900,000
Franchise Agreement	491,000
IRP Fees (Interstate Registration Plan)	9,867
Regional Jail Operations Partial Reimbursement	98,000
Interest Earned	20,200
Miscellaneous Revenue	500
Sheriff's Commission	11,498
Gaming Income	740,000
Video Lottery	3,140,000
Refunds/Reimbursements (External Sources)	346,800
General School Reimbursements	264,000
Transfers Assessor's Valuation Fund	440,267
	440,267
<b>Total Estimated General Fund Revenues</b>	<b>\$ 27,686,280</b>

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	<b>Estimated Revenues</b>
<b>Coal Severance Tax</b>	
Coal Severance Tax	86,000
Interest Earned on Investment	250
	86,250
<b>Total Coal Severance</b>	<b>\$ 86,250</b>

	<b>General Fund</b>	<b>Coal Severance Tax Fund</b>
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**ESTIMATED EXPENDITURES**

**GENERAL GOVERNMENT**

County Commission	\$ 1,765,011	\$ 71,250
County Clerk	743,881	-
Circuit Clerk	596,187	-
Sheriff - Treasurer	576,969	-
Prosecuting Attorney	1,782,394	-
Assessor	527,389	-
Assessor's Valuation Fund	440,267	-
Statewide Computer Network	58,077	-
Sheriff's Tax Processing	128,704	-
Elections - County Clerk	309,742	-
Magistrate Court	1,700	-
Courthouse	1,223,081	-
Other Buildings	523,000	-
Data Processing	411,480	-
Regional Development Authority	19,795	-
Economic Development	423,249	-
Engineering	1,331,369	-
Transfer to Financial Stabilization Fund	2,275,241	-
Transfers/Reimbursements	594,000	-
Contingencies - Not to Exceed 10% of Budget	2,200,000	-

<b>TOTAL GENERAL GOVERNMENT</b>	<b>15,931,536</b>	<b>71,250</b>
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**PUBLIC SAFETY**

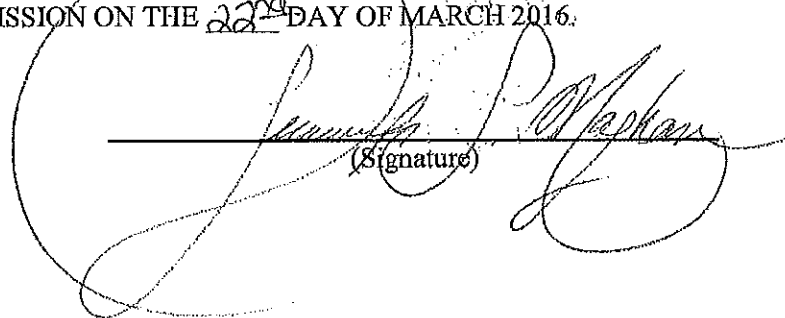
Sheriff - Law Enforcement	3,561,357	-
Sheriff - Service of Process	19,512	-
Regional Jail	1,375,000	-
Emergency Services	273,360	-
Communication Center	1,970,152	-
Fire Department	595,000	-
Ambulance Authority	2,203,366	-
Dog Warden/Humane Society	328,947	-

**Jefferson County Commission Levy Estimate (Budget)  
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Central Garage	<u>262,396</u>	<u>-</u>
<b>TOTAL PUBLIC SAFETY</b>	<u>10,589,090</u>	<u>-</u>
<b>HEALTH AND SANITATION</b>	-	-
Mental Health	-	15,000
Solid Waste Authority	<u>15,600</u>	<u>-</u>
<b>TOTAL HEALTH &amp; SANITATION</b>	<u>15,600</u>	<u>15,000</u>
<b>CULTURE AND RECREATION</b>	-	-
Parks & Recreation	498,280	-
Arts & Humanities	10,440	-
Historical Commission	16,584	-
Visitor's Bureau	274,750	-
Library	<u>330,000</u>	<u>-</u>
<b>TOTAL CULTURE &amp; RECREATION</b>	<u>1,130,054</u>	<u>-</u>
<b>SOCIAL SERVICES</b>	-	-
Public Transit	20,000	-
<b>TOTAL SOCIAL SERVICES</b>	<u>20,000</u>	<u>-</u>
<b>Total Expenditures</b>	\$ <u>27,686,280</u> \$	\$ <u>86,250</u>

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 22<sup>nd</sup> DAY OF MARCH 2016.

  
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 (Signature)

**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		
		<b>Grand Totals - Revenues</b>	<b>26,642,681</b>	<b>27,686,280</b>	<b>150,250</b>	<b>86,250</b>

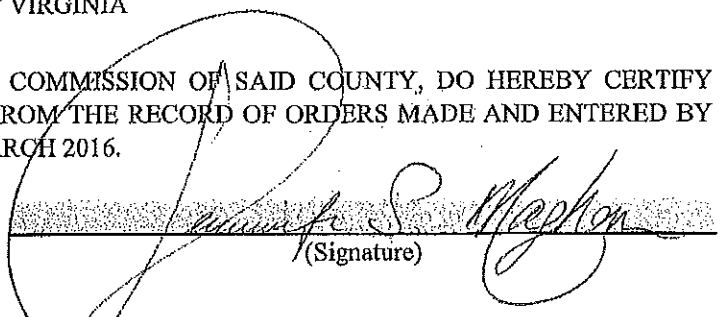
Account Number	EXPENDITURE RECAP	General Fund		Coal Severance Tax		
		Budgeted Expenditures		Budgeted Expenditures		
		2015 - 2016	2016 - 2017	2015 - 2016	2016 - 2017	
401	699	General Government Expenditures	15,233,801	15,337,536	135,250	71,250
698	698	Transfers		594,000		
700	799	Public Safety Expenditures	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				
		<b>Grand Totals - Expenditures</b>	<b>26,642,681</b>	<b>27,686,280</b>	<b>150,250</b>	<b>86,250</b>

**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)

**CERTIFICATE OF VALUATION**

**County Commission**

**Jefferson**

(Levying Body)

(County)

TO:

**County Commission President**

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

The undersigned Assessor and County Clerk of said County do hereby certify the assessed value of the various classes of real estate, personal property and public utility property for the assessment year 2016

	<b>Column A</b> Assessed Value Including Back Tax And New Property (Total)	<b>Column B</b> All Other Exempt Value (excluding P U)	<b>Column C</b> Gross Assessed (Col A Plus Col B) (County Classification Purposes Only)	<b>Column D</b> Homestead Exempt Value	<b>Column E</b> Assessed Valuation For Tax Purposes (w/o Homestead & Exempt) (Col A Minus Col D)
<b>Class I</b>					
Personal Property			0		0
Public Utility Property			0		0
<b>Total Class I</b>	0	0	0		0
<b>Class II</b>					
Real Estate	2,202,894,810	616,100	2,203,510,910	78,878,600	2,124,016,210
Personal Property	3,624,700		3,624,700	533,300	3,091,400
<b>Total Class II</b>	2,206,519,510	616,100	2,207,135,610	79,411,900	2,127,107,610
<b>Class III</b>					
Real Estate	556,217,490	196,560,470	752,777,960		556,217,490
Personal Property	244,047,480		244,047,480		244,047,480
Public Utility Property	66,843,308		66,843,308		66,843,308
<b>Total Class III</b>	867,108,278	196,560,470	1,063,668,748		867,108,278
<b>Class IV</b>					
Real Estate	299,099,720	151,165,390	450,265,110		299,099,720
Personal Property	67,671,500		67,671,500		67,671,500
Public Utility Property	30,994,712		30,994,712		30,994,712
<b>Total Class IV</b>	397,765,932	151,165,390	548,931,322		397,765,932
<b>TOTAL FOR LEVYING BODY</b>	<b>3,471,393,720</b>	<b>348,341,960</b>	<b>3,819,735,680</b>	<b>79,411,900</b>	<b>3,391,981,820</b>

Given under our hands this 19th day of February, 2016

*[Signature]*  
County Clerk

*[Signature]*  
Assessor

NOTE: The above certificate must be in the hands of the levying body no later than March 2. (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, Clarksburg, WV 26301, and retain a printed copy for your office file. Only a printed copy of the Board of Education page should be forwarded to the State Department of Education.

Original signed copy - Levying Body  
Photocopy - Tax Dept.

Photocopy - Auditor's Office  
Photocopy - Retain

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

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

County Commission

Jefferson

(Levying Body)

(County)

TO:

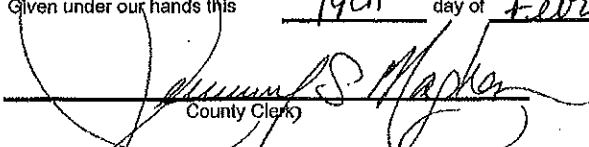
**County Commission President**

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

The undersigned Assessor and County Clerk of said County, do hereby certify the assessed value of the various classes of real estate, personal property and public utility property FOR THE CALCULATION OF THE REDUCED (ROLLED BACK) LEVY RATE for the assessment year 2016

	<u>Column A</u> Assessed Valuation For Tax Purposes (w/o Homestead & Exempt)	<u>Column B</u> New Property and Back Tax Property (Excluding TIF)	<u>Column C</u> TIF Tax Incremental Financing Value	<u>Column D</u> Assessed Valuation For Tax Purposes Minus New Property, Back Tax Property & TIF (Col A Minus Col B and C)
<b>Class I</b>				
Personal Property	0			0
Public Utility Property	0	0	0	0
<b>Total Class I</b>	0	0	0	0
<b>Class II</b>				
Real Estate	2,124,016,210	42,134,900		2,081,881,310
Personal Property	3,091,400	338,000		2,753,400
<b>Total Class II</b>	2,127,107,610	42,472,900	0	2,084,634,710
<b>Class III</b>				
Real Estate	556,217,490	1,638,800		554,578,690
Personal Property	244,047,480	376,000		243,671,480
Public Utility Property	66,843,308	0		66,843,308
<b>Total Class III</b>	867,108,278	2,014,800	0	865,093,478
<b>Class IV</b>				
Real Estate	299,099,720	4,530,900		294,568,820
Personal Property	67,671,500	937,000		66,734,500
Public Utility Property	30,994,712	169,692		30,825,020
<b>Total Class IV</b>	397,765,932	5,637,592	0	392,128,340
<b>TOTAL FOR LEVYING BODY</b>	3,391,981,820	50,125,292	0	3,341,856,528

Given under our hands this 19th day of February, 2016

  
County Clerk

  
Assessor

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

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

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

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

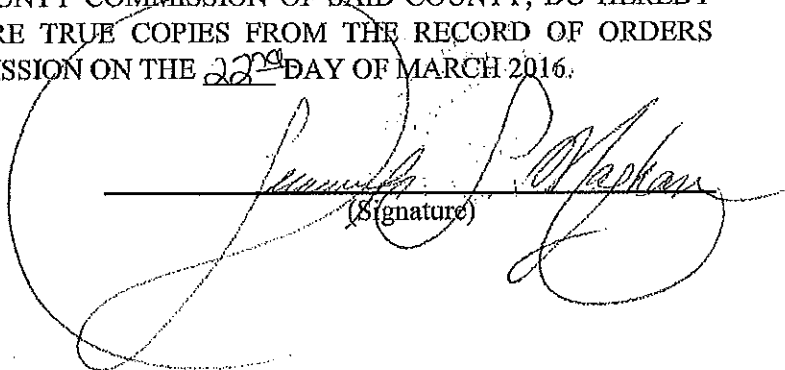
	Column E Certificate of Valuation Assessed Value for Tax Purposes	Levy Rate/\$100	Taxes Levied
<b>Current Year</b>			
Class I			
Personal Property	\$ _____	13.94	\$ _____
Public Utility	_____		_____
<b>Total Class I</b>	<b>\$ _____</b>		<b>\$ _____</b>
Class II			
Real Estate	\$ 2,124,016,210	27.88	\$ 5,921,757
Personal Property	3,091,400		8,619
<b>Total Class II</b>	<b>\$ 2,127,107,610</b>		<b>\$ 5,930,376</b>
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
<b>Total Class III</b>	<b>\$ 867,108,278</b>		<b>\$ 4,834,996</b>
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
<b>Total Class IV</b>	<b>\$ 397,765,932</b>		<b>\$ 2,217,943</b>
<b>Total Value &amp; Projected Revenue</b>	<b>\$ 3,391,981,820</b>		<b>\$ 12,983,315</b>
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)		.....	_____
<b>Total Projected Property Tax Collection</b>		.....	<b>12,214,487</b>
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 GCRcv - Account No. 301-01)			<b>\$ 11,988,519</b>

**Jefferson County Commission Levy Estimate (Budget)  
2016 - 2017 Fiscal Year**

Central Garage	<u>262,396</u>	<u>-</u>
<b>TOTAL PUBLIC SAFETY</b>	<u>10,589,090</u>	<u>-</u>
<b>HEALTH AND SANITATION</b>	-	-
Mental Health	-	15,000
Solid Waste Authority	<u>15,600</u>	<u>-</u>
<b>TOTAL HEALTH &amp; SANITATION</b>	<u>15,600</u>	<u>15,000</u>
<b>CULTURE AND RECREATION</b>	-	-
Parks & Recreation	498,280	-
Arts & Humanities	10,440	-
Historical Commission	16,584	-
Visitor's Bureau	274,750	-
Library	<u>330,000</u>	<u>-</u>
<b>TOTAL CULTURE &amp; RECREATION</b>	<u>1,130,054</u>	<u>-</u>
<b>SOCIAL SERVICES</b>	-	-
Public Transit	20,000	-
<b>TOTAL SOCIAL SERVICES</b>	<u>20,000</u>	<u>-</u>
<b>Total Expenditures</b>	<u>\$ 27,686,280</u>	<u>\$ 86,250</u>

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

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 (Signature)