

FISCAL YEAR JULY 1, 2017 - JUNE 30, 2018

Jefferson

County Commission

CLASS: 1

TOTAL ASSESSED VALUE: 3,945,076,134

LEVY ESTIMATE OFFICIAL BUDGET DOCUMENT



**Prescribed and furnished by the
West Virginia State Auditor**

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
153 West Main Street, Suite C, 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
					City, State Zip Code:	Charles Town, WV 25414
COMMISSION MEETS	Monthly: 1st & 3rd Thursday at 9:30am, 5th Thursday at 7:00pm				Courthouse Hours	9-5 Monday thru Friday
PRESIDENT	Peter Onoszko	PHONE	304-728-3282	ext.	FAX	E-MAIL ponoszko@aol.com
COMMISSIONER	Patricia Noland	PHONE	304-728-3282	ext.	FAX	E-MAIL patsynol@gmail.com
COMMISSIONER	Jane Tabb	PHONE	304-728-3282	ext.	FAX	E-MAIL vinemont@frontiernet.net
COMMISSIONER	Josh Compton	PHONE	304-728-3282	ext.	FAX	E-MAIL jcompton93@gmail.com
COMMISSIONER	Caleb Wayne Hudson	PHONE	304-728-3282	ext.	FAX	E-MAIL chudson@jeffersoncountywv.org
COUNTY CLERK	Jacki Shadle	PHONE	304-728-3347	ext.	FAX	E-MAIL jshadle@jeffersoncountywv.org
CIRCUIT CLERK	Laura Storm	PHONE	304-728-3398	ext.	FAX	E-MAIL laura.storm@courtsww.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@jcsdwv.com
PROSECUTING ATTY	Matthew Harvey	PHONE	304-724-6279	ext.	FAX	E-MAIL mharvey@jeffersoncountywv.org
ADM. ASSISTANT	Sandy Slusher 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:

Peter Onoszko, President

Jane Tabb, Commissioner

Patricia Noland, Commissioner

Josh Compton, Commissioner

PERSON TO CONTACT FOR BUDGET INFORMATION

Michelle Gordon	Finance Director	304-724-8425	304-725-7916	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, 153 WEST MAIN STREET, SUITE C, 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 2017.

	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	2,149,567,320
Personal Property	N/A	N/A	N/A	N/A	2,933,700
Total Class II					2,152,501,020
Class III					
Real Estate	N/A	N/A	N/A		552,228,340
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					863,119,128
Class IV					
Real Estate	N/A	N/A	N/A		290,443,660
Personal Property	N/A	N/A	N/A		67,671,500
Public Utility Property	N/A	N/A	N/A		22,692,856
Total Class IV					380,808,016
TOTAL FOR LEVYING BODY	N/A	N/A	3,945,076,134	N/A	3,396,428,164
Previous Year Total	N/A	N/A	N/A	N/A	3,391,981,820

Jefferson County Commission
SUPPLEMENTAL INFORMATION
FISCAL YEAR JULY 1, 2017 - JUNE 30, 2018

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>12,983,315</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 2017.

	Column A	Column B	Column C	Column D
	Assessed Valuation For Tax Purposes	New Property and Back Tax Property	TIF Tax Incremental Financing Value	Assessed Valuation For Tax Purposes Minus New Property, Back Tax Property & TIF (Col A Minus Col B and C)
	(w/o Homestead & Exempt)	(Excluding TIF)		
Class I				
Personal Property				
Public Utility Property				
Total Class I				
Class II				
Real Estate	N/A	N/A		2,149,567,320
Personal Property	N/A	N/A		2,933,700
Total Class II				2,152,501,020
Class III				
Real Estate	N/A	N/A		552,228,340
Personal Property	N/A	N/A		244,047,480
Public Utility Property	N/A	N/A		66,843,308
Total Class III				863,119,128
Class IV				
Real Estate	N/A	N/A		290,443,660
Personal Property	N/A	N/A		67,671,500
Public Utility Property	N/A	N/A		22,692,856
Total Class IV				380,808,016
TOTAL FOR LEVYING BODY				3,396,428,164
Previous Year Total	N/A	N/A	N/A	3,341,856,528

JEFFERSON COUNTY, WEST VIRGINIA

CALCULATING REDUCED LEVY RATE

2017 - 2018

CLASS	ROLL BACK VALUE (Column D)	X	WEIGHTING	=	WEIGHTED ASSESSED VALUE
Class 1	\$ <u> </u>	X	0.01	=	\$ <u> 0</u>
Class 2	<u>2,152,501,020</u>	X	0.02	=	<u>43,050,020</u>
Class 3	<u>863,119,128</u>	X	0.04	=	<u>34,524,765</u>
Class 4	<u>380,808,016</u>	X	0.04	=	<u>15,232,321</u>
Total All Classes	\$ <u>3,396,428,164</u>		(Total WAV)		\$ <u>92,807,106</u>

Assessor's Valuation % per PVC: 1.85%
 Previous year's projecte: \$ 12,983,315 102.85% % \$ 13,353,339

Divide by the **TOTAL WEIGHTED ASSESSED VALUE (Total WAV)**
 (use 4 decimal places here) \$ 0.1430

The result of this division is then multiplied x 100 (use 2 decimal places here)
 and this will = the Class 1 Levy Rate in cents per \$100 of assessed value 14.30

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

Class 1 Rate 14.30 ¢ X 2 = Class 2 Rate:
28.60

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

DO NOT USE RATES IN EXCESS OF 2 DECIMAL PLACES

Divide by the **TOTAL WEIGHTED ASSESSED VALUE (TOTAL WAV)** USE 4 DECIMAL POINTS HERE 0.1439

JEFFERSON COUNTY, WEST VIRGINIA

CALCULATING REDUCED LEVY RATE

Maximum with Hearing

2017 - 2018

CLASS	ROLL BACK VALUE (Column D)	X	WEIGHTING	=	WEIGHTED ASSESSED VALUE
Class 1	\$	X	0.01	=	\$ 0
Class 2	<u>2,152,501,020</u>	X	0.02	=	<u>43,050,020</u>
Class 3	<u>863,119,128</u>	X	0.04	=	<u>34,524,765</u>
Class 4	<u>380,808,016</u>	X	0.04	=	<u>15,232,321</u>
Total All Classes	\$ <u>3,396,428,164</u>		(Total WAV)		\$ <u>92,807,106</u>

Assessor's Valuation % per PVC: 1.85%
 Previous year's projected \$ 12,983,315 111.85% % \$ 14,521,838

Divide by the **TOTAL WEIGHTED ASSESSED VALUE (Total WAV)**
 (use 4 decimal places here) \$ 0.1430

The result of this division is then multiplied x 100 (use 2 decimal places here)
 and this will = the Class 1 Levy Rate in cents per \$100 of assessed value 14.30

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

Class 1 Rate 14.30 ¢ X 2 = **Class 2 Rate:**
28.60

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

DO NOT USE RATES IN EXCESS OF 2 DECIMAL PLACES

Divide by the **TOTAL WEIGHTED ASSESSED VALUE (TOTAL WAV)** USE 4 DECIMAL POINTS HERE **0.1565**

JEFFERSON COUNTY, WEST VIRGINIA
LEVY PAGE
REGULAR CURRENT EXPENSE LEVY
2017 - 2018

Current Year	Column E	
	Certificate of Valuation	Levy
	Assessed Value for Tax Purposes	Rate/\$100
		Taxes Levied
Class I		
Personal Property	\$ _____	14.25
Public Utility	_____	_____
Total Class I	\$ _____	\$ _____
Class II		
Real Estate	\$ 2,149,567,320	28.50
Personal Property	2,933,700	8,361
Total Class II	\$ 2,152,501,020	\$ 6,134,628
Class III		
Real Estate	\$ 552,228,340	57.00
Personal Property	244,047,480	1,391,071
Public Utility	66,843,308	381,007
Total Class III	\$ 863,119,128	\$ 4,919,780
Class IV		
Real Estate	\$ 290,443,660	57.00
Personal Property	67,671,500	385,728
Public Utility	22,692,856	129,349
Total Class IV	\$ 380,808,016	\$ 2,170,606
Total Value & Projected Revenue	\$ 3,396,428,164	\$ 13,225,014
Less Delinquencies, Exonerations & Uncollectable Taxes	4.08%	539,581
Less Tax Discounts	1.92%	243,560
Less Allowance for Tax Increment Financing - see worksheet (Subtracted from regular current expense taxes levied only)		_____
Total Projected Property Tax Collection		12,441,873
Less Assessor Valuation Fund (Subtracted from regular current expense taxes levied only)	1.85%	230,175
Net Amount to be Raised by Levy of Property Taxes		
For Budget Purposes (Transfer amount to Worksheet GCRev - Account No. 301-01)		\$ 12,211,698

JEFFERSON COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2017 - JUNE 30, 2018

Account Number	01 GENERAL FUND REVENUE SUMMARY		Budgeted Revenues (Including Revisions)	Budgeted Revenues
			2016 - 2017	2017 - 2018
295		Nonspendable Fund Balance		
296		Restricted Fund Balance		
297		Committed Fund Balance		
298		Assigned Fund Balance		
299		Unassigned Fund Balance	5,453,076	5,005,763
301	01	Property Taxes - Current Expense (Page 3-Net)	11,988,519	12,211,698
301	02-05	Prior Year Taxes	777,400	737,371
301	06	Supplemental Taxes	220,000	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	788,109	773,000
306		Gas and Oil Severance Tax	83,732	99,000
307		Horse and Dog Racing Tax	8,973	8,068
308		Wine & Liquor Tax	32,000	37,000
309		Hotel Occupancy Tax	549,500	695,787
310		Waste Coal Producing Counties		
311		Payment in Lieu of Taxes		
312		Synthetic Fuel Tax		
313		Miscellaneous Energy Tax (Coal Bed Methane)		
317		Licenses	61	65
318		Building Permits	250,000	245,000
319		Miscellaneous Permits	120	130
322		Federal Grants	240,000	220,000
323		State Grants		
324		Other Grants		
325		Federal Payment in Lieu of Taxes	11,676	16,000
327		Charges for Services		
328		Magistrate Court Clerk		
329		Sheriff's Service of Process	19,512	18,700
330		Sheriff's Earnings	103,727	143,000

JEFFERSON COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2017 - JUNE 30, 2018

Account Number	01 GENERAL FUND REVENUE SUMMARY	Budgeted Revenues (Including Revisions)	Budgeted Revenues
		2016 - 2017	2017 - 2018
331	County Clerk's Earnings	180,375	199,900
332	Circuit Clerk's Earnings	54,380	62,900
333	Prosecuting Attorney's Earnings	1,134	1,400
334	Accident Reports	3,500	4,300
335	Motor Vehicle License Fee		
336	Map Sales	3,697	3,200
337	Clerk Deed Fees		
339	Parks & Recreation Fees		
340	Rents & Concessions	44,679	44,200
341	Landfill/Incinerator Fees		
342	Airport Revenue		
343	Cemetery Revenue		
344	Ambulance Fees	725,000	790,000
345	Emergency Services Fees		
346	Emergency 911 Fee	1,900,000	2,003,900
347	Special Patrol/Security Systems		
348	Franchise Agreement	491,000	533,300
349	Inspection Fees		
350	IRP Fees (Interstate Registration Plan)	9,867	15,100
351	Jail Fees		
361	Fines, Fees & Court Costs		
362	Regional Jail Operations Partial Reimbursement	98,000	98,000
365	Interest Earned	20,200	31,770
366	Miscellaneous Revenue	500	17,800
367	Sheriff's Commission	11,498	11,200
368	Confiscated Property		
369	Commissions		
370	Gaming Income	740,000	617,700
371	Recycling Programs		
372	Filing Fees		
373	Video Lottery	3,140,000	3,020,000
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		

JEFFERSON COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2017 - JUNE 30, 2018

Account Number	01 GENERAL FUND REVENUE SUMMARY	Budgeted Revenues (Including Revisions)	Budgeted Revenues
		2016 - 2017	2017 - 2018
382	Refunds/Reimbursements (External Sources)	346,800	279,200
383	Parking		
384	Sale of Fixed Assets		
385	Gain/Loss on Sale of Fixed Assets		
388	Transfers From Other Funds		
390	Emergency 911 Reimbursement		
391	Dog & Kennel Reimbursement		
392	Concealed Weapons Reimbursements		
393	Home Confinement Reimbursements		
394	General School Reimbursements	264,000	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	441,008	456,273
01	Grand Totals -General Fund Revenues	29,337,043	29,219,725

JEFFERSON COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2017 - JUNE 30, 2018

Account Number		02 COAL SEVERANCE TAX FUND	Budgeted Revenues 2016 - 2017	Budgeted Revenues 2017 - 2018
298		Assigned Fund Balance	106,187	179,677
305		Coal Severance Tax	86,000	86,000
365		Interest Earned on Investment	250	730
382		Refunds/Reimbursements		
02		Grand Totals - Coal Severance Tax Fund Revenues	192,437	266,407

JEFFERSON COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2017 - JUNE 30, 2018

Expenditures	General Fund		Coal Severance Fund	
	General Budget	General Budget	Coal Budget	Coal Budget
	(Including Revisions) 2016 - 2017	2017 - 2018	(Including Revisions) 2016 - 2017	2017 - 2018
GENERAL GOVERNMENT #401 - 699				
401 County Commission	1,765,011	1,835,790	177,437	251,407
402 County Clerk	743,881	719,326		
403 Circuit Clerk	592,187	604,626		
404 Sheriff - Treasurer	576,969	571,366		
405 Prosecuting Attorney	1,802,394	1,810,599		
406 Assessor	527,389	534,954		
407 Assessor's Valuation Fund	441,008	456,273		
408 Statewide Computer Network	58,077	51,356		
409 Sheriff's Tax Processing				
410 County Surveyor				
411 Fiduciary Supervisor				
412 Agricultural Agent	128,704	127,568		
413 Elections - County Clerk	313,742	280,489		
415 Magistrate Court	1,700	2,000		
416 Circuit Court				
417 County Administrator				
418 Purchasing Department				
419 Personnel Office				
420 Custodial				
421 Civil Service				
422 Capital Planning				
423 Insurance Program (Self Insured)				
424 Courthouse	1,223,081	1,033,314		
425 Other Buildings	523,000	534,300		
426 Printing				
427 Microfilm				
428 Data Processing	412,980	403,645		
429 Regional Development Authority	19,795	19,795		
430 Community Development				
431 Economic Development	423,249	412,176		
432 Industrial Development				
433 Geographic Information Systems (GIS)				
434 Airports				
435 Public Works Department				
436 Rehabilitation of Property				
437 Acquisition of Property				
438 Building Inspection				
439 Planning & Zoning				

JEFFERSON COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2017 - JUNE 30, 2018

Expenditures	General Fund		Coal Severance Fund	
	General Budget	General Budget	Coal Budget	Coal Budget
	(Including Revisions) 2016 - 2017	2017 - 2018	(Including Revisions) 2016 - 2017	2017 - 2018
440 Engineering	1,346,369	1,421,458		
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				
452 Teen Court				
460 County Clerk Operations				
696 Transfer to Financial Stabilization Fund				
697 Contributions to Comms/Authorities				
698 Transfers/Reimbursements	1,347,000	747,200		
699 Contingencies - Not to Exceed 10% of Budget	5,115,763	4,885,575		
TOTAL GENERAL GOVERNMENT	17,362,299	16,451,810	177,437	251,407

JEFFERSON COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2017 - JUNE 30, 2018

Expenditures	General Fund		Coal Severance Fund	
	General Budget	General Budget	Coal Budget	Coal Budget
	(Including Revisions) 2016 - 2017	2017 - 2018	(Including Revisions) 2016 - 2017	2017 - 2018
PUBLIC SAFETY #700 - 799				
700 Sheriff - Law Enforcement	3,781,357	3,960,896		
701 Sheriff - Service of Process	19,512	18,700		
702 County Jail - Reimbursable J/C				
703 County Jail - Nonreimbursable J/C				
704 Regional Jail	1,375,000	1,320,000		
705 Home Confinement				
706 Concealed Weapons				
707 Investigative Services				
708 Police Special Duty				
709 Juvenile Detention Center				
710 Civil Defense				
711 Emergency Services	273,360	291,825		
712 Communication Center	1,970,152	1,977,650		
713 Fire Department	595,000	665,000		
714 Fire Coordinator				
715 Ambulance Authority	2,203,366	2,662,402		
716 Dog Warden/Humane Society	328,947	299,805		
717 Central Garage	262,396	261,862		
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	10,809,090	11,458,140		

JEFFERSON COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2017 - JUNE 30, 2018

Expenditures	General Fund		Coal Severance Fund	
	General Budget	General Budget	Coal Budget	Coal Budget
	(Including Revisions) 2016 - 2017	2017 - 2018	(Including Revisions) 2016 - 2017	2017 - 2018
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	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	15,600	15,000	15,000
CULTURE & RECREATION #900 - 949				
900 Parks & Recreation	498,280	561,759		
901 Swimming Pools				
902 4 - H Camp				
903 Arts & Humanities	10,440	13,916		
904 Museum Commission				
905 Fair Associations/Festivals				
906 Youth Camp				
907 Summer Youth Program				
908 Community Center				
909 Historical Commission	16,584	20,606		
910 Civic Promotion				
911 Visitor's Bureau	274,750	347,894		
912 Travel Council				
913 Beautification				
914 Rails to Trails				
915 Hotel/Motel Promotion of Tourism				
916 Library	330,000	330,000		
917 Law Library				
918 Federal Grants				
919 State Grants				

JEFFERSON COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2017 - JUNE 30, 2018

Expenditures	General Fund		Coal Severance Fund	
	General Budget	General Budget	Coal Budget	Coal Budget
	(Including Revisions) 2016 - 2017	2017 - 2018	(Including Revisions) 2016 - 2017	2017 - 2018
TOTAL CULTURE & RECREATION	1,130,054	1,274,175		

JEFFERSON COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2017 - JUNE 30, 2018

Expenditures	General Fund		Coal Severance Fund	
	General Budget	General Budget	Coal Budget	Coal Budget
	(Including Revisions) 2016 - 2017	2017 - 2018	(Including Revisions) 2016 - 2017	2017 - 2018
SOCIAL SERVICES #950 - 959				
950 Social Services				
951 Human Resources				
952 Senior Citizens				
953 Public Transit	20,000	20,000		
954 Federal Grants				
955 State Grants				
956 Homeless Shelter				
957 Family Law Judge				
958 Community Council				
959 Cemeteries				
TOTAL SOCIAL SERVICES	20,000	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				

JEFFERSON COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2017 - JUNE 30, 2018

Expenditures	General Fund		Coal Severance Fund	
	General Budget	General Budget	Coal Budget	Coal Budget
	(Including Revisions) 2016 - 2017	2017 - 2018	(Including Revisions) 2016 - 2017	2017 - 2018
991 Purchasing				
992 Communication Center				
993 Dog Warden				
994 Emergency Services				
995 Service of Process				
996 Ambulance				
997 Water				
998 Parks & Recreation				
999 Streets and Highways				
TOTAL CAPITAL OUTLAY				
Total Expenditures	29,337,043	29,219,725	192,437	266,407

Expenditures	General Fund		Coal Severance Fund	
	General Budget	General Budget	Coal Budget	Coal Budget
	(Including Revisions) 2016 - 2017	2017 - 2018	(Including Revisions) 2016 - 2017	2017 - 2018

	Amount of Appropriation 2017 - 2018	Account Number
PREMIUM TO PROSECUTING ATTORNEY INSTITUTE:	4,800	401
AUDIT COST / ALL FUNDS:	35,000	401

Gas & Oil Expenditures

General Government Expenditures	99,000	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.
Public Safety Expenditures		
Health & Sanitation Expenditures		
Culture & Recreation Expenditures		
Social Services Expenditures		
Capital Projects Expenditures		
Total	99,000	

CHART FOR ACCOUNT #388 TRANSFERS FROM OTHER FUNDS

CHART FOR ACCOUNT #388 TRANSFERS FROM OTHER FUNDS

Funds:

	\$
Total	

CHART FOR ACCOUNT 380 CONTRIBUTIONS/TRANSFERS FROM OTHER ENTITIES

Funds:

Funds:		\$
Total		

JEFFERSON COUNTY, WEST VIRGINIA
STATEMENT OF SALARIES OF ELECTED OFFICIALS
FISCAL YEAR JULY 1, 2017 - JUNE 30, 2018

County Classification:

1

FOR THE FISCAL YEAR JULY 1, 2017 - JUNE 30, 2018, 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	2017 - 2018 Salary	West Virginia Code Reference
County Commissioners:					
	Peter Onoszko	No	January 1, 2015	39,862	§7-7-4
	Patricia Noland	Yes	January 1, 2015	41,395	
	Jane Tabb	No	January 1, 2013	36,960	
	Josh Compton	Yes	January 1, 2017	41,395	
	Caleb Wayne Hudson	Yes	January 1, 2017	41,395	
County Clerk:					
	Jacki Shadle	Yes	January 1, 2017	62,093	§7-7-4
Circuit Clerk					
	Laura Storm	Yes	January 1, 2017	62,093	§7-7-4
Assessor					
	Angela Banks	Yes	January 1, 2017	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, 2017	50,266	§7-7-4
	Sheriff's Commission on Taxes			15,000	§11A-1-17
Prosecuting Attorney					
	Matthew Harvey	Yes Increase & F	January 1, 2017	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				
	County	County &	Assessor &	Prosecuting
Class	Commissioners	Circuit Clerks	Sheriff	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

JEFFERSON COUNTY, WEST VIRGINIA
STATEMENT OF SALARIES OF ELECTED OFFICIALS
FISCAL YEAR JULY 1, 2017 - JUNE 30, 2018

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, 2017 - JUNE 30, 2018

Account Number		REVENUE RECAP	General Fund		Coal Severance Tax	
			Budgeted Revenues		Budgeted Revenues	
			2016 - 2017	2017 - 2018	2016 - 2017	2017 - 2018
280	299	Beginning Balance, July 1st	5,453,076	5,005,763	106,187	179,677
301	302	Taxes	13,320,919	13,504,069		
303	312	Other Taxes	1,462,314	1,612,855	86,000	86,000
317	319	Licenses & Permits	250,181	245,195		
322	325	Intergovernmental	251,676	236,000		
327	350	Charges for Services	3,536,871	3,819,900		
361	361	Fines				
362	362	Regional Jail Op. Partial Reimb.	98,000	98,000		
363	365	Interest	20,200	31,770	250	730
366	385	Miscellaneous	4,238,798	3,945,900		
388	399	Transfers	705,008	720,273		
		Grand Totals - Revenues	29,337,043	29,219,725	192,437	266,407

Account Number		EXPENDITURE RECAP	General Fund		Coal Severance Tax	
			Budgeted Expenditures		Budgeted Expenditures	
			2016 - 2017	2017 - 2018	2016 - 2017	2017 - 2018
401	699	General Government Expenditures	16,015,299	15,704,610	177,437	251,407
698	698	Transfers	1,347,000	747,200		
700	799	Public Safety Expenditures	10,809,090	11,458,140		
800	899	Health & Sanitation Expenditures	15,600	15,600	15,000	15,000
900	949	Culture & Recreation Expenditures	1,130,054	1,274,175		
950	959	Social Services Expenditures	20,000	20,000		
960	999	Capital Projects Expenditures				
		Grand Totals - Expenditures	29,337,043	29,219,725	192,437	266,407

Budget Basis of Accounting:

Modified Accrual Except for OPEB Obligations

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

I, Jacki Shadle, 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 2017.

(Signature)

JEFFERSON COUNTY, WEST VIRGINIA
058 FINANCIAL STABILIZATION / RAINY DAY FUND
FISCAL YEAR JULY 1, 2017 - JUNE 30, 2018

Account Number	REVENUES	Actual Amount	Budgeted Revenues
		6/30/2016	2017 - 2018
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		-
058	Totals -Financial Stabilization / Rainy Day Fund Revenues	-	-

Account Number	EXPENDITURES	Actual Amount	Estimated Budget
		6/30/2016	2017 - 2018
696	Transfers to General Fund		-
698	Transfers/Reimbursements		
699	Contingencies		
	Totals - Financial Stabilization / Rainy Day Expenditures	-	-

Amount of Financial Stabilization Fund	\$ -
Less: 30% of General County Fund	<u>8,765,918</u>
Amount over /under 30% of General Fund Budget	<u><u>\$ (8,765,918)</u></u>
Financial Stabilization is within the allowed 30% of General Fund Budget	