

FISCAL YEAR JULY 1, 2018 - JUNE 30, 2019

Jefferson

County Commission

CLASS: 1

TOTAL ASSESSED VALUE: 4,041,893,337

**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 & 5th Thursday at 9:30am				Courthouse Hours	9-5 Monday thru Friday
PRESIDENT	Josh Compton	PHONE	304-728-3282	ext.	FAX	E-MAIL jjcompton05@gmail.com
COMMISSIONER	Caleb Wayne Hudson	PHONE	304-728-3282	ext.	FAX	E-MAIL calebhudsonforjeffersonwv@gmail.com
COMMISSIONER	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.farm@gmail.com
COUNTY CLERK	Jacqueline 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@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	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 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 2018.

	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	2,269,924,200
Personal Property	N/A	N/A	N/A	N/A	2,957,900
Total Class II					2,272,882,100
Class III					
Real Estate	N/A	N/A	N/A		545,812,570
Personal Property	N/A	N/A	N/A		256,512,980
Public Utility Property	N/A	N/A	N/A		139,113,248
Total Class III					941,438,798
Class IV					
Real Estate	N/A	N/A	N/A		299,892,330
Personal Property	N/A	N/A	N/A		69,471,500
Public Utility Property	N/A	N/A	N/A		24,854,989
Total Class IV					394,218,819
TOTAL FOR LEVYING BODY	N/A	N/A	4,041,893,337	N/A	3,608,539,717
Previous Year Tot:	N/A	N/A	N/A	N/A	3,514,243,754

Jefferson County Commission
SUPPLEMENTAL INFORMATION
FISCAL YEAR JULY 1, 2018 - JUNE 30, 2019

Percentage for Assessor's Valuation Fund.	<u>1.80%</u>
Percentage for Delinquencies and Exonerations.	<u>4.08%</u>
Percentage for Tax Discounts.	<u>1.92%</u>
Previous Year's Projected Revenue.	<u>13,804,765</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

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 REDUCE (ROLLED BACK LEVY RATE for the assessment year 2018.

	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		2,238,150,500
Personal Property	N/A	N/A		2,957,900
Total Class II				2,241,108,400
Class III				
Real Estate	N/A	N/A		541,678,570
Personal Property	N/A	N/A		255,234,200
Public Utility Property	N/A	N/A		133,071,894
Total Class III				929,984,664
Class IV				
Real Estate	N/A	N/A		294,926,630
Personal Property	N/A	N/A		68,702,600
Public Utility Property	N/A	N/A		23,284,965
Total Class IV				386,914,195
TOTAL FOR LEVYING BODY				3,558,007,259
Previous Year Total	N/A	N/A	N/A	3,396,428,164

JEFFERSON COUNTY, WEST VIRGINIA CALCULATING REDUCED LEVY RATE 2018 - 2019

CLASS	ROLL BACK VALUE (Column D)	X	WEIGHTING	=	WEIGHTED ASSESSED VALUE
Class 1	\$ _____	X	0.01	=	\$ _____ 0
Class 2	<u>2,241,108,400</u>	X	0.02	=	<u>44,822,168</u>
Class 3	<u>929,984,664</u>	X	0.04	=	<u>37,199,387</u>
Class 4	<u>386,914,195</u>	X	0.04	=	<u>15,476,568</u>
Total All Classes	\$ <u>3,558,007,259</u>		(Total WAV)		\$ <u>97,498,123</u>

Assessor's Valuation % per PVC: 1.80%
 Previous year's projected revenue \$ 13,804,765 102.80% % \$ 14,191,298

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** **0.1456**

JEFFERSON COUNTY, WEST VIRGINIA CALCULATING REDUCED LEVY RATE Maximum with Hearing 2018 - 2019

CLASS	ROLL BACK VALUE (Column D)	X	WEIGHTING	=	WEIGHTED ASSESSED VALUE
Class 1	\$ _____	X	0.01	=	\$ _____ 0
Class 2	<u>2,241,108,400</u>	X	0.02	=	<u>44,822,168</u>
Class 3	<u>929,984,664</u>	X	0.04	=	<u>37,199,387</u>
Class 4	<u>386,914,195</u>	X	0.04	=	<u>15,476,568</u>
Total All Classes	\$ <u>3,558,007,259</u>		(Total WAV)		\$ <u>97,498,123</u>

Assessor's Valuation % per PVC: 1.80%
 Previous year's projected revenue \$ 13,804,765 111.80% % \$ 15,433,727

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** **0.1583**

JEFFERSON COUNTY, WEST VIRGINIA
LEVY PAGE
REGULAR CURRENT EXPENSE LEVY
2018 - 2019

	Column E	Levy	Taxes
Current Year	Certificate of Valuation	Rate/\$100	Levied
	Assessed Value for Tax Purposes	Rate/\$100	Levied
Class I			
Personal Property	\$ _____	14.30	\$ _____
Public Utility	_____		_____
Total Class I	\$ _____		\$ _____
Class II			
Real Estate	\$ 2,269,924,200	28.60	\$ 6,491,983
Personal Property	2,957,900		8,460
Total Class II	\$ 2,272,882,100		\$ 6,500,443
Class III			
Real Estate	\$ 545,812,570	57.20	\$ 3,122,048
Personal Property	256,512,980		1,467,254
Public Utility	139,113,248		795,728
Total Class III	\$ 941,438,798		\$ 5,385,030
Class IV			
Real Estate	\$ 299,892,330	57.20	\$ 1,715,384
Personal Property	69,471,500		397,377
Public Utility	24,854,989		142,171
Total Class IV	\$ 394,218,819		\$ 2,254,932
Total Value & Projected Revenue	\$ 3,608,539,717		\$ 14,140,405
Less Delinquencies, Exonerations & Uncollectable Taxes		4.08%	576,929
Less Tax Discounts		1.92%	260,419
Less Allowance for Tax Increment Financing - see worksheet (Subtracted from regular current expense taxes levied only)		_____
Total Projected Property Tax Collection		13,303,057
Less Assessor Valuation Fund (Subtracted from regular current expense taxes levied only)		1.80%	239,455
Net Amount to be Raised by Levy of Property Taxes For Budget Purposes (Transfer amount to Worksheet GCRev - Account No. 301-01)			\$ 13,063,602

**JEFFERSON COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2018 - JUNE 30, 2019**

Account Number	01 GENERAL FUND REVENUE SUMMARY		Budgeted Revenues	Budgeted Revenues
			(Including Revisions)	
			2017 - 2018	2018 - 2019
295		Nonspendable Fund Balance		
296		Restricted Fund Balance		
297		Committed Fund Balance		
298		Assigned Fund Balance		
299		Unassigned Fund Balance	4,598,827	4,634,541
301	01	Property Taxes - Current Expense (Page 3-Net)	12,747,029	13,063,602
301	02-05	Prior Year Taxes	737,371	748,150
301	06	Supplemental Taxes	220,000	263,000
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	297,950
303		Dog Taxes		
304		Property Transfer Tax	773,000	795,380
306		Gas and Oil Severance Tax	99,000	64,040
307		Horse and Dog Racing Tax	8,068	12,440
308		Wine & Liquor Tax	37,000	49,180
309		Hotel Occupancy Tax	695,787	726,600
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	65
318		Building Permits	245,000	340,140
319		Miscellaneous Permits	130	130
322		Federal Grants	690,660	445,000
323		State Grants		15,000
324		Other Grants		
325		Federal Payment in Lieu of Taxes	16,000	20,000
327		Charges for Services		
328		Magistrate Court Clerk		
329		Sheriff's Service of Process	18,700	18,700
330		Sheriff's Earnings	143,000	199,300

**JEFFERSON COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2018 - JUNE 30, 2019**

Account Number	01 GENERAL FUND REVENUE SUMMARY	Budgeted Revenues <small>(Including Revisions)</small>	Budgeted Revenues
		2017 - 2018	2018 - 2019
331	County Clerk's Earnings	199,900	191,000
332	Circuit Clerk's Earnings	62,900	64,000
333	Prosecuting Attorney's Earnings	1,400	1,600
334	Accident Reports	4,300	4,700
335	Motor Vehicle License Fee		
336	Map Sales	3,200	
337	Clerk Deed Fees		
339	Parks & Recreation Fees		
340	Rents & Concessions	360,715	362,580
341	Landfill/Incinerator Fees		
342	Airport Revenue		
343	Cemetery Revenue		
344	Ambulance Fees	854,415	853,000
345	Emergency Services Fees		
346	Emergency 911 Fee	2,007,900	2,089,100
347	Special Patrol/Security Systems		
348	Franchise Agreement	533,300	544,000
349	Inspection Fees		
350	IRP Fees (Interstate Registration Plan)	15,100	15,000
351	Jail Fees		
361	Fines, Fees & Court Costs		
362	Regional Jail Operations Partial Reimbursement	98,000	100,000
365	Interest Earned	31,945	32,170
366	Miscellaneous Revenue	17,800	21,300
367	Sheriff's Commission	11,200	11,600
368	Confiscated Property		
369	Commissions		
370	Gaming Income	617,700	544,200
371	Recycling Programs		
372	Filing Fees		
373	Video Lottery	3,020,000	2,941,500
374	Planning Commission Revenue		
375	Sale of Materials		
376	Royalties		
377	Sale of Bonds		
378	Proceeds from Bond Restructuring	40,227	
379	Lease Purchase Revenue		
380	Contributions/Transfer from Other Entities	36,265	
381	Charges to Other Entities	70,097	

**JEFFERSON COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2018 - JUNE 30, 2019**

Account Number	01 GENERAL FUND REVENUE SUMMARY	Budgeted Revenues <small>(Including Revisions)</small>	Budgeted Revenues
		2017 - 2018	2018 - 2019
382	Refunds/Reimbursements (External Sources)	279,200	173,600
383	Parking		
384	Sale of Fixed Assets		
385	Gain/Loss on Sale of Fixed Assets		
388	Transfers From Other Funds	70,000	25,000
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	523,476	515,250
01	Grand Totals -General Fund Revenues	30,487,677	30,486,818

**JEFFERSON COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2018 - JUNE 30, 2019**

Account Number	02 COAL SEVERANCE TAX FUND	Budgeted Revenues 2017 - 2018	Budgeted Revenues 2018 - 2019
298	Assigned Fund Balance	167,792	95,121
305	Coal Severance Tax	86,000	90,000
365	Interest Earned on Investment	730	900
382	Refunds/Reimbursements		
02	Grand Totals - Coal Severance Tax Fund Revenues	254,522	186,021

**JEFFERSON COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2018 - JUNE 30, 2019**

Expenditures	General Fund		Coal Severance Fund	
	General Budget (Including Revisions) 2017 - 2018	General Budget 2018 - 2019	Coal Budget (Including Revisions) 2017 - 2018	Coal Budget 2018 - 2019
GENERAL GOVERNMENT #401 - 699				
401 County Commission	1,785,277	1,902,000	152,522	129,021
402 County Clerk	719,326	716,760		
403 Circuit Clerk	604,626	624,407		
404 Sheriff - Treasurer	571,366	534,467		
405 Prosecuting Attorney	1,810,599	1,825,538		
406 Assessor	528,057	539,183		
407 Assessor's Valuation Fund	523,476	515,250		
408 Statewide Computer Network	51,356	54,871		
409 Sheriff's Tax Processing				
410 County Surveyor				
411 Fiduciary Supervisor				
412 Agricultural Agent	127,568	134,464		
413 Elections - County Clerk	356,922	302,666		
415 Magistrate Court	2,000	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	1,044,079	985,296		
425 Other Buildings	596,200	591,200		
426 Printing				
427 Microfilm				
428 Data Processing	417,238	502,103		
429 Regional Development Authority	19,795	19,795		
430 Community Development				
431 Economic Development	463,051	545,034		
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				
440 Engineering	1,491,458	1,470,732		
441 Housing Authority				
442 Federal Grants				
443 State Grants				
444 Other Grants				
445 Litigation Reserve				

**JEFFERSON COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2018 - JUNE 30, 2019**

Expenditures	General Fund		Coal Severance Fund	
	General Budget (Including Revisions) 2017 - 2018	General Budget 2018 - 2019	Coal Budget (Including Revisions) 2017 - 2018	Coal Budget 2018 - 2019
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	1,569,233	2,222,399		
697 Contributions to Comms/Authorities				
698 Transfers/Reimbursements	971,200	83,980	70,000	25,000
699 Contingencies - Not to Exceed 10% of Budget	2,790,609	2,569,492		
TOTAL GENERAL GOVERNMENT	16,443,436	16,141,637	222,522	154,021

**JEFFERSON COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2018 - JUNE 30, 2019**

Expenditures	General Fund		Coal Severance Fund	
	General Budget	General Budget	Coal Budget	Coal Budget
	<small>(Including Revisions)</small> 2017 - 2018	2018 - 2019	<small>(Including Revisions)</small> 2017 - 2018	2018 - 2019
PUBLIC SAFETY #700 - 799				
700 Sheriff - Law Enforcement	4,431,556	4,369,258		
701 Sheriff - Service of Process	18,700	18,700		
702 County Jail - Reimbursable J/C				
703 County Jail - Nonreimbursable J/C				
704 Regional Jail	1,720,000	1,850,000		
705 Home Confinement				
706 Concealed Weapons				
707 Investigative Services				
708 Police Special Duty				
709 Juvenile Detention Center				
710 Civil Defense				
711 Emergency Services	291,825	267,865		
712 Communication Center	1,977,650	2,069,805		
713 Fire Department	665,000	665,000		
714 Fire Coordinator				
715 Ambulance Authority	2,819,808	3,006,648	17,000	17,000
716 Dog Warden/Humane Society	304,805	247,180		
717 Central Garage	261,862	280,857		
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				
737 Public Safety Grant				
TOTAL PUBLIC SAFETY	12,491,206	12,775,313	17,000	17,000

**JEFFERSON COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2018 - JUNE 30, 2019**

Expenditures	General Fund		Coal Severance Fund	
	General Budget (Including Revisions) 2017 - 2018	General Budget 2018 - 2019	Coal Budget (Including Revisions) 2017 - 2018	Coal Budget 2018 - 2019
HEALTH & SANITATION #800 - 899				
800 Local Health Department	79,550	79,980		
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	95,150	79,980	15,000	15,000
CULTURE & RECREATION #900 - 949				
900 Parks & Recreation	711,369	726,306		
901 Swimming Pools				
902 4 - H Camp				
903 Arts & Humanities	13,916	14,532		
904 Museum Commission				
905 Fair Associations/Festivals				
906 Youth Camp				
907 Summer Youth Program				
908 Community Center				
909 Historical Commission	20,606	21,550		
910 Civic Promotion				
911 Visitor's Bureau	361,994	377,500		
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				
TOTAL CULTURE & RECREATION	1,437,885	1,469,888		

**JEFFERSON COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2018 - JUNE 30, 2019**

Expenditures	General Fund		Coal Severance Fund	
	General Budget (Including Revisions) 2017 - 2018	General Budget 2018 - 2019	Coal Budget (Including Revisions) 2017 - 2018	Coal Budget 2018 - 2019
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				
991 Purchasing				
992 Communication Center				
993 Dog Warden				
994 Emergency Services				
995 Service of Process				
996 Ambulance				

**JEFFERSON COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2018 - JUNE 30, 2019**

Expenditures	General Fund		Coal Severance Fund	
	General Budget (Including Revisions) 2017 - 2018	General Budget 2018 - 2019	Coal Budget (Including Revisions) 2017 - 2018	Coal Budget 2018 - 2019
997 Water				
998 Parks & Recreation				
999 Streets and Highways				
TOTAL CAPITAL OUTLAY				
Total Expenditures	30,487,677	30,486,818	254,522	186,021

**JEFFERSON COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2018 - JUNE 30, 2019**

Expenditures	General Fund		Coal Severance Fund	
	General Budget (Including Revisions) 2017 - 2018	General Budget 2018 - 2019	Coal Budget (Including Revisions) 2017 - 2018	Coal Budget 2018 - 2019

	Amount of Appropriation 2018 - 2019	Account Number
PREMIUM TO PROSECUTING ATTORNEY INSTITUTE:	4,800	401
AUDIT COST / ALL FUNDS:	35,000	401

Gas & Oil Expenditures

General Government Expenditures	64,040
Public Safety Expenditures	
Health & Sanitation Expenditures	
Culture & Recreation Expenditures	
Social Services Expenditures	
Capital Projects Expenditures	
Total	64,040

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 ACCOUNT #388 TRANSFERS FROM OTHER FUNDS

Funds:	
Coal Severance Fund 002	\$ 25,000
Total	25,000

CHART FOR ACCOUNT 380 CONTRIBUTIONS/TRANSFERS FROM OTHER ENTITIES

Funds:	
Total	

**JEFFERSON COUNTY, WEST VIRGINIA
STATEMENT OF SALARIES OF ELECTED OFFICIALS
FISCAL YEAR JULY 1, 2018 - JUNE 30, 2019**

County Classification:

1

FOR THE FISCAL YEAR JULY 1, 2018 - JUNE 30, 2019, 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	2018 - 2019 Salary	West Virginia Code Reference
County Commissioners:					
	Josh Compton	Yes	January 1, 2017	41,395	§7-7-4
	Caleb Wayne Hudson	Yes	January 1, 2017	41,395	
	Peter Onoszko	Yes	July 21, 2016	41,395	
	Patricia Noland	Yes	January 1, 2015	41,395	
	Jane Tabb	No	January 1, 2013	36,960	
County Clerk:					
	Jacqueline 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, 2018 - JUNE 30, 2019**

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
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, 2018 - JUNE 30, 2019**

Account Number		REVENUE RECAP	General Fund		Coal Severance Tax	
			Budgeted Revenues		Budgeted Revenues	
			2017 - 2018	2018 - 2019	2017 - 2018	2018 - 2019
280	299	Beginning Balance, July 1st	4,598,827	4,634,541	167,792	95,121
301	302	Taxes	14,039,400	14,412,702		
303	312	Other Taxes	1,612,855	1,647,640	86,000	90,000
317	319	Licenses & Permits	245,195	340,335		
322	325	Intergovernmental	706,660	480,000		
327	350	Charges for Services	4,204,830	4,342,980		
361	361	Fines				
362	362	Regional Jail Op. Partial Reimb.	98,000	100,000		
363	365	Interest	31,945	32,170	730	900
366	385	Miscellaneous	4,092,489	3,692,200		
388	399	Transfers	857,476	804,250		
		Grand Totals - Revenues	30,487,677	30,486,818	254,522	186,021

Account Number		EXPENDITURE RECAP	General Fund		Coal Severance Tax	
			Budgeted Expenditures		Budgeted Expenditures	
			2017 - 2018	2018 - 2019	2017 - 2018	2018 - 2019
401	699	General Government Expenditures	15,472,236	16,057,657	152,522	129,021
698	698	Transfers	971,200	83,980	70,000	25,000
700	799	Public Safety Expenditures	12,491,206	12,775,313	17,000	17,000
800	899	Health & Sanitation Expenditures	95,150	79,980	15,000	15,000
900	949	Culture & Recreation Expenditures	1,437,885	1,469,888		
950	959	Social Services Expenditures	20,000	20,000		
960	999	Capital Projects Expenditures				
		Grand Totals - Expenditures	30,487,677	30,486,818	254,522	186,021

Budget Basis of Accounting:

Modified Accrual Except for OPEB Obligations

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

I, Jacqueline 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 2018.

(Signature)

JEFFERSON COUNTY, WEST VIRGINIA
058 FINANCIAL STABILIZATION / RAINY DAY FUND
FISCAL YEAR JULY 1, 2018 - JUNE 30, 2019

Account Number	REVENUES	Actual Amount	Budgeted Revenues
		6/30/2017	2018 - 2019
299	Unassigned Fund Balance		610,013
365	Interest Earned		
366	Miscellaneous Revenue		
380	Contributions/Transfer from Other Entities		
388	001 Transfers From Other Funds	-	
398	Transfers From General Fund	610,013	2,222,399
058	Totals -Financial Stabilization / Rainy Day Fund Revenues	610,013	2,832,412

Account Number	EXPENDITURES	Actual Amount	Estimated Budget
		6/30/2017	2018 - 2019
696	Transfers to General Fund		-
698	Transfers/Reimbursements		210,013
699	Contingencies	610,013	2,622,399
	Totals - Financial Stabilization / Rainy Day Expenditures	610,013	2,832,412

Amount of Financial Stabilization Fund	\$ 2,832,412
Less: 30% of General County Fund	<u>9,146,045</u>
Amount over /under 30% of General Fund Budget	<u>\$ (6,313,633)</u>
Financial Stabilization is within the allowed 30% of General Fund Budget	