

**Jefferson County Commission Levy Estimate (Budget)  
2020 - 2021 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	\$ 4,635,799
Property Taxes Current year	13,790,697
Prior Year Taxes	1,153,700
Tax Penalties, Interest & Publication Fees	311,080
Property Transfer Tax	1,007,000
Gas and Oil Severance Tax	103,570
Horse and Dog Racing Tax	10,500
Wine & Liquor Tax	130,810
Hotel Occupancy Tax	847,300
Licenses	110
Building Permits	386,400
Miscellaneous Permits	130
Federal Grants / Federal Payment in Lieu of Taxes	390,506
Sheriff's Service of Process	18,900
Sheriff's Earnings	190,500
County Clerk's Earnings	198,800
Circuit Clerk's Earnings	60,000
Prosecuting Attorney's Earnings	1,841
Accident Reports	4,300
Rents & Concessions	316,484
Emergency 911 Fee	1,962,900
Franchise Agreement	566,000
IRP Fees (Interstate Registration Plan)	17,200
Regional Jail Operations Partial Reimbursement	98,000
Interest Earned	33,413
Miscellaneous Revenue	41,100
Sheriff's Commission	11,600
Gaming Income	564,400
Video Lottery	2,834,600
Refunds/Reimbursements (External Sources)	184,300
General School Reimbursements	264,000
Transfers Assessor's Valuation Fund	<u>536,275</u>
<b>Total Estimated General Fund Revenues</b>	<b>\$ <u><u>30,672,215</u></u></b>
<b>Coal Severance Tax</b>	<b>Estimated Revenues</b>
Assigned Fund Balance	\$ 102,670
Coal Severance Tax	105,000
Interest Earned on Investment	<u>975</u>
<b>Total Coal Severance</b>	<b>\$ <u><u>208,645</u></u></b>

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<b>ESTIMATED EXPENDITURES</b>	<b>General Fund</b>	<b>Coal Severance Tax Fund</b>
<b>GENERAL GOVERNMENT</b>		
County Commission	\$ 1,907,280	\$ 151,348
County Clerk	663,274	-
Circuit Clerk	508,465	-
Sheriff - Treasurer	497,586	-
Prosecuting Attorney	1,712,568	-
Assessor	449,332	-
Assessor's Valuation Fund	536,275	-
Statewide Computer Network	54,871	-
Agricultural Agent	117,994	-
Elections - County Clerk	287,788	-
Magistrate Court	3,000	-
Insurance Program (Self Insured)	2,383,624	-
Courthouse	1,067,784	-
Other Buildings	726,300	-
Data Processing	547,471	-
Regional Development Authority	29,974	-
Economic Development	458,585	-
Engineering	1,275,722	-
Transfer to Financial Stabilization Fund	1,484,867	-
Contributions to Comms/Authorities	3,100	-
Transfers/Reimbursements	239,350	-
Contingencies - Not to Exceed 10% of Budget	3,067,221	-
<b>TOTAL GENERAL GOVERNMENT</b>	<b>18,022,431</b>	<b>151,348</b>
<b>PUBLIC SAFETY</b>		
	-	-
Sheriff - Law Enforcement	3,888,334	-
Sheriff - Service of Process	18,900	-
Regional Jail	1,050,000	-
Emergency Services	240,403	-
Communication Center	1,997,282	-
Fire Department	577,500	-
Ambulance Authority	2,622,847	-
Dog Warden/Humane Society	232,980	-
Central Garage	312,879	-
<b>TOTAL PUBLIC SAFETY</b>	<b>10,941,125</b>	<b>-</b>
<b>HEALTH AND SANITATION</b>		
	-	-
Local Health Department	80,782	-
Mental Health	-	15,000
<b>TOTAL HEALTH &amp; SANITATION</b>	<b>80,782</b>	<b>15,000</b>
<b>CULTURE AND RECREATION</b>		
	-	-

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Parks & Recreation	803,892	-
Arts & Humanities	16,884	-
Community Center	-	12,000
Historical Commission	25,001	-
Visitor's Bureau	422,100	-
Library	330,000	-
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<b>TOTAL CULTURE &amp; RECREATION</b>	<b>1,597,877</b>	<b>12,000</b>
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<b>SOCIAL SERVICES</b>	-	-
Senior Citizens	-	15,963
Public Transit	30,000	14,334
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<b>TOTAL SOCIAL SERVICES</b>	<b>30,000</b>	<b>30,297</b>
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<b>Total Expenditures</b>	<b>\$ 30,672,215</b>	<b>\$ 208,645</b>
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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 19th DAY OF MARCH 2020.

  
(Signature)

**JEFFERSON COUNTY, WEST VIRGINIA  
RECAP AND CERTIFICATION**

**FISCAL YEAR JULY 1, 2020 - JUNE 30, 2021**

Account Number	REVENUE RECAP	General Fund		Coal Severance Tax		
		Budgeted Revenues		Budgeted Revenues		
		2019 - 2020	2020 - 2021	2019 - 2020	2020 - 2021	
280	299	Beginning Balance, July 1st	6,138,631	4,635,799	128,920	102,670
301	302	Taxes	14,923,740	15,255,477		
303	312	Other Taxes	2,001,740	2,099,180	90,000	105,000
317	319	Licenses & Permits	357,695	386,640		
322	325	Intergovernmental	290,000	390,506		
327	350	Charges for Services	3,372,211	3,336,925		
361	361	Fines				
362	362	Regional Jail Op. Partial Reimb.	98,000	98,000		
363	365	Interest	32,871	33,413	900	975
366	385	Miscellaneous	3,579,672	3,636,000		
388	399	Transfers	793,664	800,275		
		<b>Grand Totals - Revenues</b>	<b>31,588,224</b>	<b>30,672,215</b>	<b>219,820</b>	<b>208,645</b>

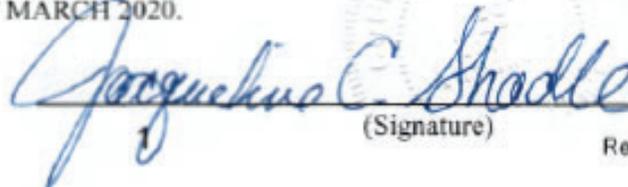
Account Number	EXPENDITURE RECAP	General Fund		Coal Severance Tax		
		Budgeted Expenditures		Budgeted Expenditures		
		2019 - 2020	2020 - 2021	2019 - 2020	2020 - 2021	
401	699	General Government Expenditures	16,615,705	17,783,081	173,120	151,348
698	698	Transfers	1,667,598	239,350		
700	799	Public Safety Expenditures	11,611,974	10,941,125	17,000	
800	899	Health & Sanitation Expenditures	80,380	80,782	18,600	15,000
900	949	Culture & Recreation Expenditures	1,552,567	1,597,877	10,000	12,000
950	959	Social Services Expenditures	60,000	30,000	1,100	30,297
960	999	Capital Projects Expenditures				
		<b>Grand Totals - Expenditures</b>	<b>31,588,224</b>	<b>30,672,215</b>	<b>219,820</b>	<b>208,645</b>

**Budget Basis of Accounting:**

**Modified Accrual**

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JEFFERSON COUNTY, WEST VIRGINIA, WEST VIRGINIA

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(Signature)

**JEFFERSON COUNTY, WEST VIRGINIA  
LEVY PAGE  
REGULAR CURRENT EXPENSE LEVY  
2020 - 2021**

	<b>Column E</b>	<b>Levy</b>	<b>Taxes</b>
<b>Current Year</b>	<b>Certificate of Valuation</b>	<b>Rate/\$100</b>	<b>Levied</b>
	<b>Assessed Value for Tax Purposes</b>	<u>                    </u>	<u>                    </u>
<b>Class I</b>			
Personal Property	\$ <u>                    </u>	14.30	\$ <u>                    </u>
Public Utility	<u>                    </u>		<u>                    </u>
<b>Total Class I</b>	\$ <u>                    </u>		\$ <u>                    </u>
<b>Class II</b>			
Real Estate	\$ <u>    2,535,779,760</u>	28.60	\$ <u>    7,252,330</u>
Personal Property	<u>        2,909,900</u>		<u>        8,322</u>
<b>Total Class II</b>	\$ <u>    2,538,689,660</u>		\$ <u>    7,260,652</u>
<b>Class III</b>			
Real Estate	\$ <u>    520,841,030</u>	57.20	\$ <u>    2,979,211</u>
Personal Property	<u>        257,385,310</u>		<u>        1,472,244</u>
Public Utility	<u>        143,793,334</u>		<u>        822,498</u>
<b>Total Class III</b>	\$ <u>    922,019,674</u>		\$ <u>    5,273,953</u>
<b>Class IV</b>			
Real Estate	\$ <u>    316,391,610</u>	57.20	\$ <u>    1,809,760</u>
Personal Property	<u>        78,776,990</u>		<u>        450,604</u>
Public Utility	<u>        23,157,810</u>		<u>        132,463</u>
<b>Total Class IV</b>	\$ <u>    418,326,410</u>		\$ <u>    2,392,827</u>
<b>Total Value &amp; Projected Revenue</b>	\$ <u>    3,879,035,744</u>		\$ <u>    14,927,432</u>
Less Delinquencies, Exonerations & Uncollectable Taxes		4.08% . . . . .	609,039
Less Tax Discounts		1.92% . . . . .	274,913
Less Allowance for Tax Increment Financing - see worksheet (Subtracted from regular current expense taxes levied only)		. . . . .	<u>                    </u>
<b>Total Projected Property Tax Collection</b>		. . . . .	<b>14,043,480</b>
Less Assessor Valuation Fund (Subtracted from regular current expense taxes levied only)		1.80% . . . . .	252,783
Net Amount to be Raised by Levy of Property Taxes For Budget Purposes (Transfer amount to Worksheet GCRev - Account No. 301-01)			<b>\$ 13,790,697</b>