

FISCAL YEAR JULY 1, 2022 - JUNE 30, 2023

Jefferson

County Commission

CLASS: 1

TOTAL ASSESSED VALUE: 4,967,181,943

**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: lgs@wvsao.gov

Or can be mailed to:

West Virginia State Auditor's Office, Attn: Local Government Services

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		
			City, State Zip Code: Charles Town, WV 25414		
COMMISSION MEETS	Monthly: 1st Thursday at 9:30am, and the 3rd Thurs at 6pm		Courthouse Hours 9-5 Monday thru Friday		
PRESIDENT	Clare Ath	PHONE	304-728-3282	ext. FAX	E-MAIL commissioner.ath@gmail.com
COMMISSIONER	Jane Tabb	PHONE	304-728-3282	ext. FAX	E-MAIL vinemont.farm@gmail.com
COMMISSIONER	Caleb Wayne Hudson	PHONE	304-728-3282	ext. FAX	E-MAIL calebhudsonforjeffersonwv@gmail.com
COMMISSIONER	Tricia Jackson	PHONE	304-728-3282	ext. FAX	E-MAIL commissioner.triciajackson@gmail.com
COMMISSIONER	Steve Stolipher	PHONE	304-728-3282	ext. FAX	E-MAIL stolipherjcc@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	Thomas Hansen	PHONE	304-728-3205	ext. FAX	E-MAIL thansen@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

Richard Thiel	Finance Director	304-724-8285	304-725-7916	rthiel@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 2022.

	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	2,988,023,480
Personal Property	N/A	N/A	N/A	N/A	2,781,270
Total Class II					2,990,804,750
Class III					
Real Estate	N/A	N/A	N/A		530,227,360
Personal Property	N/A	N/A	N/A		287,800,680
Public Utility Property	N/A	N/A	N/A		140,114,832
Total Class III					958,142,872
Class IV					
Real Estate	N/A	N/A	N/A		331,694,700
Personal Property	N/A	N/A	N/A		174,234,010
Public Utility Property	N/A	N/A	N/A		20,035,801
Total Class IV					525,964,511
TOTAL FOR LEVYING BODY	N/A	N/A	4,967,181,943	N/A	4,474,912,133
Previous Year Total	N/A	N/A	N/A	N/A	3,975,344,157

Jefferson County Commission
SUPPLEMENTAL INFORMATION
FISCAL YEAR JULY 1, 2022 - JUNE 30, 2023

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>15,179,655</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 2022.

	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		2,929,078,280
Personal Property	N/A	N/A		2,781,270
Total Class II				2,931,859,550
Class III				
Real Estate	N/A	N/A		522,175,060
Personal Property	N/A	N/A		261,630,390
Public Utility Property	N/A	N/A		140,114,832
Total Class III				923,920,282
Class IV				
Real Estate	N/A	N/A		328,063,700
Personal Property	N/A	N/A		78,191,100
Public Utility Property	N/A	N/A		19,872,427
Total Class IV				426,127,227
TOTAL FOR LEVYING BODY				4,281,907,059
Previous Year Total	N/A	N/A	N/A	3,922,372,441

JEFFERSON COUNTY, WEST VIRGINIA CALCULATING REDUCED LEVY RATE 2022 - 2023

CLASS	ROLL BACK VALUE (Column D)	X	WEIGHTING	=	WEIGHTED ASSESSED VALUE
Class 1	\$ _____	X	0.01	=	\$ _____ 0
Class 2	<u>2,931,859,550</u>	X	0.02	=	<u>58,637,191</u>
Class 3	<u>923,920,282</u>	X	0.04	=	<u>36,956,811</u>
Class 4	<u>426,127,227</u>	X	0.04	=	<u>17,045,089</u>
Total All Classes	\$ <u>4,281,907,059</u>		(Total WAV)		\$ <u>112,639,091</u>

Assessor's Valuation % per PVC: 1.85%
 Previous year's projecter \$ 15,179,655 102.85% % = \$ 15,612,275

Divide by the **TOTAL WEIGHTED ASSESSED VALUE (Total WAV)**
 (use 4 decimal places here) \$ 0.1386

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 13.86

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

Class 1 Rate 13.86 ¢ X 2 = Class 2 Rate:
27.72

Class 1 Rate 13.86 ¢ X 4 = Class 3 & 4 Rate:
55.44

DO NOT USE RATES IN EXCESS OF 2 DECIMAL PLACES

Divide by the **TOTAL WEIGHTED ASSESSED VALUE (TOTAL WAV) USE 4 DECIMAL POINTS HERE** **0.1386**

JEFFERSON COUNTY, WEST VIRGINIA CALCULATING REDUCED LEVY RATE Maximum with Hearing 2022 - 2023

CLASS	ROLL BACK VALUE (Column D)	X	WEIGHTING	=	WEIGHTED ASSESSED VALUE
Class 1	\$ _____	X	0.01	=	\$ _____ 0
Class 2	<u>2,931,859,550</u>	X	0.02	=	<u>58,637,191</u>
Class 3	<u>923,920,282</u>	X	0.04	=	<u>36,956,811</u>
Class 4	<u>426,127,227</u>	X	0.04	=	<u>17,045,089</u>
Total All Classes	\$ <u>4,281,907,059</u>		(Total WAV)		\$ <u>112,639,091</u>

Assessor's Valuation % per PVC: 1.85%
 Previous year's projected \$ 15,179,655 111.85% % \$ 16,978,444

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** **0.1507**

**JEFFERSON COUNTY, WEST VIRGINIA
LEVY PAGE
REGULAR CURRENT EXPENSE LEVY
2022 - 2023**

	Column E	Levy	Taxes
Current Year	Certificate of Valuation	Rate/\$100	Levied
	Assessed Value for Tax Purposes	<u> </u>	<u> </u>
Class I			
Personal Property	\$ <u> </u>	13.86	\$ <u> </u>
Public Utility	<u> </u>		<u> </u>
Total Class I	\$ <u> </u>		\$ <u> </u>
Class II			
Real Estate	\$ <u> 2,988,023,480</u>	27.72	\$ <u> 8,282,801</u>
Personal Property	<u> 2,781,270</u>		<u> 7,710</u>
Total Class II	\$ <u> 2,990,804,750</u>		\$ <u> 8,290,511</u>
Class III			
Real Estate	\$ <u> 530,227,360</u>	55.44	\$ <u> 2,939,580</u>
Personal Property	<u> 287,800,680</u>		<u> 1,595,567</u>
Public Utility	<u> 140,114,832</u>		<u> 776,797</u>
Total Class III	\$ <u> 958,142,872</u>		\$ <u> 5,311,944</u>
Class IV			
Real Estate	\$ <u> 331,694,700</u>	55.44	\$ <u> 1,838,915</u>
Personal Property	<u> 174,234,010</u>		<u> 965,953</u>
Public Utility	<u> 20,035,801</u>		<u> 111,078</u>
Total Class IV	\$ <u> 525,964,511</u>		\$ <u> 2,915,946</u>
Total Value & Projected Revenue	\$ <u> 4,474,912,133</u>		\$ <u> 16,518,401</u>
Less Delinquencies, Exonerations & Uncollectable Taxes		<u> 4.08%</u>	<u> 673,951</u>
Less Tax Discounts		<u> 1.92%</u>	<u> 304,213</u>
Less Allowance for Tax Increment Financing - see worksheet (Subtracted from regular current expense taxes levied only)		<u> </u>
Total Projected Property Tax Collection		<u> 15,540,237</u>
Less Assessor Valuation Fund (Subtracted from regular current expense taxes levied only)		<u> 1.85%</u>	<u> 287,494</u>
Net Amount to be Raised by Levy of Property Taxes For Budget Purposes (Transfer amount to Worksheet GCRev - Account No. 301-01)			\$ <u> 15,252,743</u>

**JEFFERSON COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2022 - JUNE 30, 2023**

Account Number	01 GENERAL FUND REVENUE SUMMARY	Budgeted Revenues	Budgeted Revenues
		(Including Revisions) 2021 - 2022	2022 - 2023
295			
296			
297			
298			
299		7,633,363	5,325,979
301	01	14,016,573	15,252,743
301	02-05	848,200	866,400
301	06	285,000	335,000
301	07		
301	08	9,000	10,000
301	09		
301	10		
301	11		
301	12		
301	90		
301	91		
301	92		
302		303,000	301,990
303			
304		1,276,870	1,819,110
306		66,330	80,730
307		45,900	8,470
308		316,200	336,600
309		668,220	693,600
310			
311			
312			
313			
317		110	110
318		464,160	514,760
319		130	130
322		60,843	150,000
323		25,000	
324			
325		22,000	22,500
327			
328			
329		15,175	14,600
330		112,300	87,300
331		211,200	237,400

**JEFFERSON COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2022 - JUNE 30, 2023**

Account Number	01 GENERAL FUND REVENUE SUMMARY	Budgeted Revenues	Budgeted Revenues
		(Including Revisions)	
		2021 - 2022	2022 - 2023
332	Circuit Clerk's Earnings	60,000	52,100
333	Prosecuting Attorney's Earnings	1,893	1,943
334	Accident Reports	4,400	4,400
335	Motor Vehicle License Fee		
336	Map Sales		
337	Clerk Deed Fees		
339	Parks & Recreation Fees		
340	Rents & Concessions	316,484	313,742
341	Landfill/Incinerator Fees		
342	Airport Revenue		
343	Cemetery Revenue		
344	Ambulance Fees	929,200	939,000
345	Emergency Services Fees		
346	Emergency 911 Fee	1,962,900	2,009,900
347	Special Patrol/Security Systems		
348	Franchise Agreement	577,300	568,600
349	Inspection Fees		
350	IRP Fees (Interstate Registration Plan)	19,000	20,600
351	Jail Fees		
361	Fines, Fees & Court Costs		
362	Regional Jail Operations Partial Reimbursement	98,000	44,200
365	Interest Earned	38,502	56,602
366	Miscellaneous Revenue	5,600	5,600
367	Sheriff's Commission	11,600	10,300
368	Confiscated Property		
369	Commissions		
370	Gaming Income	365,400	500,000
371	Recycling Programs		
372	Filing Fees		
373	Video Lottery	2,114,800	2,886,100
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)	138,625	161,900
383	Parking		

**JEFFERSON COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2022 - JUNE 30, 2023**

Account Number	01 GENERAL FUND REVENUE SUMMARY	Budgeted Revenues <small>(Including Revisions)</small>	Budgeted Revenues
		2021 - 2022	2022 - 2023
384	Sale of Fixed Assets		
385	Gain/Loss on Sale of Fixed Assets		
388	Transfers From Other Funds	4,463	865,000
390	Emergency 911 Reimbursement		
391	Dog & Kennel Reimbursement		25,000
392	Concealed Weapons Reimbursements		
393	Home Confinement Reimbursements		
394	General School Reimbursements	264,000	264,000
395	Magistrate Court Reimbursements		30,000
396	Worthless Check Reimbursements		
397	Payroll Reimbursements		
398	Transfers from Rainy Day Fund		
399	Transfers Assessor's Valuation Fund	563,493	627,593
01	Grand Totals -General Fund Revenues	33,855,234	35,444,002

**JEFFERSON COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2022 - JUNE 30, 2023**

Account Number	02 COAL SEVERANCE TAX FUND	Budgeted Revenues 2021 - 2022	Budgeted Revenues 2022 - 2023
298	Assigned Fund Balance	193,439	216,112
305	Coal Severance Tax	75,000	100,000
365	Interest Earned on Investment	975	1,000
382	Refunds/Reimbursements		
02	Grand Totals - Coal Severance Tax Fund Revenues	269,414	317,112

JEFFERSON COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2022 - JUNE 30, 2023

Expenditures	General Fund		Coal Severance Fund	
	General Budget	General Budget	Coal Budget	Coal Budget
	(Including Revisions) 2021 - 2022	2022 - 2023	(Including Revisions) 2021 - 2022	2022 - 2023
GENERAL GOVERNMENT #401 - 699				
401 County Commission	1,761,892	1,850,873	190,069	162,755
402 County Clerk	650,724	692,810	500	
403 Circuit Clerk	522,593	539,969		
404 Sheriff - Treasurer	492,866	548,664		
405 Prosecuting Attorney	1,728,900	1,769,901		
406 Assessor	439,385	464,474		
407 Assessor's Valuation Fund	563,493	627,593		
408 Statewide Computer Network	60,000	60,000		
409 Sheriff's Tax Processing				
410 County Surveyor				
411 Fiduciary Supervisor				
412 Agricultural Agent	116,113	119,682		
413 Elections - County Clerk	273,953	283,560		
415 Magistrate Court	3,000	3,200		
416 Circuit Court				
417 County Administrator				
418 Purchasing Department				
419 Personnel Office				
420 Custodial				
421 Civil Service		10,000		
422 Capital Planning				
423 Insurance Program (Self Insured)	2,257,807	2,207,774		
424 Courthouse	1,062,344	1,047,081		
425 Other Buildings	726,300	732,300		
426 Printing				
427 Microfilm				
428 Data Processing	812,537	891,999		
429 Regional Development Authority	29,974	35,844		
430 Community Development				
431 Economic Development	453,382	437,656	20,000	
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	1,071,870	1,246,474		

**JEFFERSON COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2022 - JUNE 30, 2023**

Expenditures	General Fund		Coal Severance Fund	
	General Budget	General Budget	Coal Budget	Coal Budget
	<small>(Including Revisions)</small> 2021 - 2022	2022 - 2023	<small>(Including Revisions)</small> 2021 - 2022	2022 - 2023
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 Fun	1,510,471	2,362,250		
697 Contributions to Comms/Authorities	40,000	37,000		
698 Transfers/Reimbursements	3,160,983	1,842,649	4,463	
699 Contingencies - Not to Exceed 10% of Budget	3,076,333	3,544,400		
TOTAL GENERAL GOVERNMENT	20,814,920	21,356,153	215,032	162,755

**JEFFERSON COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2022 - JUNE 30, 2023**

Expenditures	General Fund		Coal Severance Fund	
	General Budget	General Budget	Coal Budget	Coal Budget
	(Including Revisions) 2021 - 2022	2022 - 2023	(Including Revisions) 2021 - 2022	2022 - 2023
PUBLIC SAFETY #700 - 799				
700 Sheriff - Law Enforcement	3,471,086	3,844,233		
701 Sheriff - Service of Process	15,175	11,412		
702 County Jail - Reimbursable J/C				
703 County Jail - Nonreimbursable J/C				
704 Regional Jail	850,000	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	238,221	232,338		
712 Communication Center	1,959,663	2,049,217		116,975
713 Fire Department	490,000	577,500		
714 Fire Coordinator				
715 Ambulance Authority	3,939,138	4,101,871		
716 Dog Warden/Humane Society	238,994	289,029		
717 Central Garage	311,394	378,972		
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	11,513,671	12,334,572		116,975

JEFFERSON COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2022 - JUNE 30, 2023

Expenditures	General Fund		Coal Severance Fund	
	General Budget	General Budget	Coal Budget	Coal Budget
	<small>(Including Revisions)</small> 2021 - 2022	2022 - 2023	<small>(Including Revisions)</small> 2021 - 2022	2022 - 2023
HEALTH & SANITATION #800 - 899				
800 Local Health Department	81,186	81,592		
801 Mental Health			15,000	23,000
802 Other Health Programs				
803 Hospital				
804 Dental Clinic				
805 Vital Statistics				
806 Sewer				
807 Storm Sewer				
808 Solid Waste Authority				
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	81,186	81,592	15,000	23,000
CULTURE & RECREATION #900 - 949				
900 Parks & Recreation	704,682	835,729		
901 Swimming Pools				
902 4 - H Camp				
903 Arts & Humanities	12,764	13,132		
904 Museum Commission				
905 Fair Associations/Festivals				
906 Youth Camp				
907 Summer Youth Program				
908 Community Center		1,000	20,000	
909 Historical Commission	18,901	44,445		
910 Civic Promotion				
911 Visitor's Bureau	319,110	328,300		
912 Travel Council				
913 Beautification				
914 Rails to Trails				
915 Hotel/Motel Promotion of Tourism				
916 Library	330,000	360,000		
917 Law Library				
918 Federal Grants				
919 State Grants				
TOTAL CULTURE & RECREATION	1,385,457	1,582,606	20,000	

JEFFERSON COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2022 - JUNE 30, 2023

Expenditures	General Fund		Coal Severance Fund	
	General Budget	General Budget	Coal Budget	Coal Budget
	<small>(Including Revisions)</small> 2021 - 2022	2022 - 2023	<small>(Including Revisions)</small> 2021 - 2022	2022 - 2023
SOCIAL SERVICES #950 - 959				
950 Social Services			5,000	
951 Human Resources				
952 Senior Citizens			14,382	14,382
953 Public Transit	60,000	89,079		
954 Federal Grants				
955 State Grants				
956 Homeless Shelter				
957 Family Court				
958 Community Council				
959 Cemeteries				
TOTAL SOCIAL SERVICES	60,000	89,079	19,382	14,382
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				

JEFFERSON COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2022 - JUNE 30, 2023

Expenditures	General Fund		Coal Severance Fund	
	General Budget	General Budget	Coal Budget	Coal Budget
	<small>(Including Revisions)</small> 2021 - 2022	2022 - 2023	<small>(Including Revisions)</small> 2021 - 2022	2022 - 2023
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	33,855,234	35,444,002	269,414	317,112

JEFFERSON COUNTY, WEST VIRGINIA FISCAL YEAR JULY 1, 2022 - JUNE 30, 2023

Expenditures	General Fund		Coal Severance Fund	
	General Budget	General Budget	Coal Budget	Coal Budget
	(Including Revisions) 2021 - 2022	2022 - 2023	(Including Revisions) 2021 - 2022	2022 - 2023

	Amount of Appropriation 2022 - 2023	Account Number
PREMIUM TO PROSECUTING ATTORNEY INSTITUTE:	4,800	401
AUDIT COST / ALL FUNDS:	35,000	401

Gas & Oil Expenditures

General Government Expenditures	80,730	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	80,730	

CHART FOR ACCOUNT #388 TRANSFERS FROM OTHER FUNDS

Funds:	
ARPA Fund-207	\$ 800000
Ambulance Fund-053	65000
Total	865,000

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, 2022 - JUNE 30, 2023**

County Classification:

1

FOR THE FISCAL YEAR JULY 1, 2022 - JUNE 30, 2023, ALL COUNTY OFFICIALS SHOULD BE COMPENSATED BASED ON THE COUNTY'S CLASSIFICATION AS OF: JULY 1,

Office	Elected Official	Date Current Term Began	2022 - 2023 Salary	West Virginia Code Reference
County Commissioners:				
	Clare Ath	May 1, 2021	41,395	§7-7-4
	Jane Tabb	January 1, 2019	41,395	
	Caleb Wayne Hudson	January 1, 2017	41,395	
	Tricia Jackson	January 1, 2021	41,395	
	Steve Stolipher	January 1, 2021	41,395	
County Clerk:				
	Jacqueline Shadle	January 1, 2017	62,093	§7-7-4
Circuit Clerk				
	Laura Storm	January 1, 2017	62,093	§7-7-4
Assessor				
	Angela Banks	January 1, 2021	50,266	§7-7-4
	Agricultural Report		5,027	§7-7-6c
	Supplemental Salary		15,000	§7-7-6b
Sheriff				
	Thomas Hansen	January 1, 2021	50,266	§7-7-4
	Sheriff's Commission on Taxes		10,300	§11A-1-17
Prosecuting Attorney				
	Matthew Harvey	January 1, 2021	108,192	§7-7-4
* Is the Prosecuting Attorney Full Time?				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, 2022 - JUNE 30, 2023

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
RECAP AND CERTIFICATION**

FISCAL YEAR JULY 1, 2022 - JUNE 30, 2023

Account Number	REVENUE RECAP	General Fund		Coal Severance Tax	
		Budgeted Revenues		Budgeted Revenues	
		2021 - 2022	2022 - 2023	2021 - 2022	2022 - 2023
280 299	Beginning Balance, July 1st	7,633,363	5,325,979	193,439	216,112
301 302	Taxes	15,461,773	16,766,133		
303 312	Other Taxes	2,373,520	2,938,510	75,000	100,000
317 319	Licenses & Permits	464,400	515,000		
322 325	Intergovernmental	107,843	172,500		
327 350	Charges for Services	4,209,852	4,249,585		
361 361	Fines				
362 362	Regional Jail Op. Partial Reimb.	98,000	44,200		
363 365	Interest	38,502	56,602	975	1,000
366 385	Miscellaneous	2,636,025	3,563,900		
388 399	Transfers	831,956	1,811,593		
	Grand Totals - Revenues	33,855,234	35,444,002	269,414	317,112

Account Number	EXPENDITURE RECAP	General Fund		Coal Severance Tax	
		Budgeted Expenditures		Budgeted Expenditures	
		2021 - 2022	2022 - 2023	2021 - 2022	2022 - 2023
401 699	General Government Expenditures	17,653,937	19,513,504	210,569	162,755
698 698	Transfers	3,160,983	1,839,461	4,463	
700 799	Public Safety Expenditures	11,513,671	12,337,760		116,975
800 899	Health & Sanitation Expenditures	81,186	81,592	15,000	23,000
900 949	Culture & Recreation Expenditures	1,385,457	1,582,606	20,000	
950 959	Social Services Expenditures	60,000	89,079	19,382	14,382
960 999	Capital Projects Expenditures				
	Grand Totals - Expenditures	33,855,234	35,444,002	269,414	317,112

Budget Basis of Accounting:

Modified Accrual

STATE OF WEST VIRGINIA
COUNTY OF JEFFERSON

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 17th DAY OF MARCH 2022.


(Signature)

JEFFERSON COUNTY, WEST VIRGINIA
058 FINANCIAL STABILIZATION / RAINY DAY FUND
FISCAL YEAR JULY 1, 2022 - JUNE 30, 2023

Account Number	REVENUES	Actual Amount	Budgeted Revenues
		6/30/2021	2022 - 2023
299	Unassigned Fund Balance		
365	Interest Earned		
366	Miscellaneous Revenue		
380	Contributions/Transfer from Other Entities		
388 001	Transfers From Other Funds		
398	Transfers From General Fund		2,362,250
058	Totals -Financial Stabilization / Rainy Day Fund Revenues	-	2,362,250

Account Number	EXPENDITURES	Actual Amount	Estimated Budget
		6/30/2021	2022 - 2023
696	Transfers to General Fund		-
698	Transfers/Reimbursements		
699	Contingencies		2,362,250
	Totals - Financial Stabilization / Rainy Day Expenditures	-	2,362,250

Amount of Financial Stabilization Fund	\$ 2,362,250
Less: 30% of General County Fund	<u>10,633,201</u>
Amount over /under 30% of General Fund Budget	\$ <u><u>(8,270,951)</u></u>
Financial Stabilization is within the allowed 30% of General Fund Budget	