

**Jefferson County Commission
FY24 Draft Budget**

	Actual FY22	FY23 Budget	FY24 Budget	% Chg
Revenue				
Taxes	14,876,892	16,464,143	18,113,418	10%
Tax Penalties	279,032	301,990	305,010	1%
Property Transfer	1,975,472	1,819,110	2,010,120	11%
Gas/Oil Severance Tax	79,146	80,730	82,340	2%
Horse Racing	6,480	8,470	8,640	2%
Wine Liquor	305,854	336,600	343,330	2%
Hotel Occupancy	581,033	656,600	656,600	0%
Hotel Occupancy- Other Entity	72,742	37,000	37,000	0%
Building Permits	746,647	515,000	768,380	49%
Grants	295,946	150,000	150,000	0%
Payment in lieu of taxes	24,788	22,500	22,500	0%
Sheriff Service Process	14,995	14,600	14,300	-2%
Sheriff Earnings	20,151	87,300	56,000	-36%
Clerk Earnings	286,283	237,400	243,200	2%
Circuit Clerk Earnings	42,025	52,100	52,200	0%
Prosecuting Earnings	1,395	1,943	1,857	-4%
Rent	309,001	313,742	313,742	0%
Ambulance Billings	-	-	1,600,000	0%
Ambulance Fees	915,360	900,000	900,000	0%
911 Fees	2,091,477	2,009,900	2,152,000	7%
Franchise Agreements	582,364	568,600	574,300	1%
IRP fees	17,283	20,600	20,800	1%
Jail fees	42,129	44,200	46,400	5%
Interest Earned	49,414	56,602	56,602	0%
Misc revenue	35,986	10,000	10,000	0%
Sheriff Commission	9,154	10,300	10,300	0%
Table Games	647,418	500,000	647,500	30%
Recycling / Scrap Revenue	1,301	-	-	0%
Filing Fees	-	-	-	0%
Video Lottery	2,827,748	2,886,100	3,001,544	4%
Defeasance of Debt	-	-	-	0%
Donations from Private Sources	6,957	-	-	0%
Reimbursements	193,433	161,900	236,010	46%
Trans from other funds	-	-	-	0%
Gain/Loss on Sale of Fixed Assets	60,234	-	-	0%
Charges to other entities	-	-	-	0%
Trans from other entities	-	-	120,000	0%
Concealed Weapons	-	-	-	0%
General School Reimbursements	182,733	264,000	-	-100%
Trns Assessor Val fund	509,124	627,593	627,593	0%
Total Revenue	28,089,997	29,198,023	33,181,686	14%

Expenditures

401 County Commission	1,753,912	1,919,750	2,101,472	9%
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Employee Increases:

Employee 5% COLA			1,000,870	
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456800 Contributions to Other:

Day Report Center			-	
Saint Andrews Mountain Comm Ctr			-	
Horsemen Charles Town			-	
Shepherdstown Comm Ctr			-	
JC Community Ministries			-	
CASA			-	

Total 456800 Contributions to Other:

			-	
402 County Clerk	636,613	700,733	830,469	19%
403 Circuit Clerk	508,210	545,875	557,094	2%
404 Sheriff's Tax Office	455,722	548,664	645,217	18%
405 Prosecuting Attorney	1,625,818	1,794,280	1,903,694	6%
406 Assessor	367,547	464,474	485,466	5%
407 Assessor Valuation Fund	569,942	627,593	686,324	9%
408 State Wide Computer Network	42,499	60,000	60,000	0%
412 Agricultural Agent	112,288	119,682	125,720	5%
413 County Clerk Elections	211,613	283,560	309,724	9%
415 Magistrate Court	2,498	3,200	3,200	0%
421 Civil Service Commission	-	10,000	11,000	10%
423 Insurance Program	1,782,787	2,092,774	2,300,000	10%
424 Maintenance Dept	990,677	1,047,081	1,333,391	27%
425 Other Buildings	612,950	732,300	777,800	6%
428 Data Processing (IT) & GIS	700,096	891,999	1,303,607	46%
429 Regional Development Authority	29,974	35,844	35,844	0%
431 JC Development Authority	396,468	440,990	440,990	0%
440 Engineering, Planning, Zoning	1,060,226	1,262,856	1,404,611	11%
697 Hotel Occupancy - Other Entities	52,329	37,000	37,000	0%
699 Contingency for Emergencies	-	440,000	250,000	-43%
700 Sheriff Law Enforcement	3,229,614	3,875,634	4,579,375	18%
701 Service of Process	12,900	14,600	14,995	3%
704 Regional Jail	837,717	850,000	850,000	0%
711 Homeland Security	164,253	232,338	257,353	11%
712 Communication Center (911)	1,565,213	2,064,283	2,324,741	13%
715 JCESA - Ambulance	4,048,590	4,101,871	5,074,264	24%
713 JCESA - Fire	490,000	577,500	595,000	3%
716 Animal Control	213,884	292,476	295,343	1%
717 Central Garage	334,174	387,855	397,514	2%
800 Health Department	81,186	81,592	106,186	30%
900 Parks and Recreation	686,171	835,729	956,538	14%
903 Arts and Humanities Alliance	12,036	13,132	13,132	0%
909 Historical Commission	17,822	44,445	21,000	-53%
911 Visitors Bureau	300,899	328,300	328,300	0%
916 Library	330,000	360,000	370,800	3%
953 Public Transit	60,000	89,079	100,000	12%
Total Expenditures	24,296,628	28,134,702	32,888,034	17%
Net Surplus / (Deficit)	3,793,369	1,063,321	293,652	

Net Surplus / (Deficit)	3,793,369	1,063,321	293,652
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Transfers from/ (to) Other Funds

Transfers to Capital Outlay Fund			
<i>Trns to Capital Fund (5% Gambling)</i>	-	-	-
<i>Trns to Capital Outlay Fund</i>	<i>(4,626,948)</i>	<i>(1,769,300)</i>	<i>(2,018,243)</i>
Subtotal Trns to Capital Outlay Fund	(4,626,948)	(1,769,300)	(2,018,243)
Trns to Financial Stabilization Fund	-	-	-
Trns from Coal Severance Fund	-	-	-
Trns from ARPA Fund	1,534,634	800,000	1,378,912
Trns from (to) Other Funds	126,360	120,000	120,000
Total Transfers Out of General Fund	(2,965,954)	(849,300)	(519,331)

Net Uses of Funds -Surplus/(Deficit)	827,415	214,021	(225,679)
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Fund Balance

Beginning Fund Balance	11,719,837	12,547,252	12,761,272
Prior Period Adjustments	-	-	-
Net Change in Fund Balance	827,415	214,021	(225,679)
Ending Fund Balance	12,547,252	12,761,272	12,535,593

Fund Balance as a % of Operating Exp	51.64%	45.36%	38.12%
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Jefferson County Commission
 Capital Outlay Fund Project Listing
 FY24 thru FY28

Status	Description	Page No.	Location/Building	Projection for FY24 thru FY28						Project	
				FY24	FY24 Cuts	FY24 Total	FY25	FY26	FY27	FY28	Total
Discuss	Mass Notification System Upgrade		Homeland Security	15,000	-	15,000	-	-	-	-	15,000
Discuss	TDMA Flash Upgrade		e911 Center	39,556	-	39,556	-	-	-	-	39,556
Approved	IT Infrastructure		JCESA	150,000	-	-	-	-	-	-	-
\$300K Approved	Disaster Recovery Dual Infrastructure Systems		Downtown & Bardane Campus	750,000	(450,000)	300,000	225,000	225,000	-	-	750,000
Approved	Telephone Equipment Upgrades		Various	75,000	-	75,000	-	-	-	-	75,000
Approved	Poll Books		County Clerk Elections	98,200	-	98,200	-	-	-	-	98,200
Cut	Bardane Campus Improvements		Bardane Campus	150,000	(150,000)	-	-	-	-	-	-
\$225K Approved	Vehicle purchases		Engineering, DHS, 911, Fleet & Facilities	450,000	(225,000)	175,000	275,000	-	-	-	450,000
Approved	HVAC Upgrade		County Buildings	100,000	-	100,000	-	-	-	-	100,000
Approved	EFD-EPD Implementation		e911 Center	-	-	-	-	-	-	-	-
Approved	Microwave Battery Replacement		e911 Center	108,000	-	108,000	-	-	-	-	108,000
Approved	Wifi System Replacement		Downtown & Bardane Campus	75,000	-	75,000	-	-	-	-	75,000
Cut	Recreation Center Addition		Parks & Rec	2,000,000	(2,000,000)	-	-	-	-	-	-
Approved	New HVAC System		Parks & Rec	40,000	-	40,000	-	-	-	-	40,000
Approved	Rifles for SRT		Sheriff Law Enforcement	16,000	-	16,000	-	-	-	-	16,000
Approved	Tasers		Sheriff Law Enforcement	150,487	-	150,487	-	-	-	-	150,487
Approved	New Radio System		Sheriff Law Enforcement	592,737	(217,737)	375,000	217,737	-	-	-	592,737
Approved	Speed Trailer		Sheriff Law Enforcement	17,954	-	-	-	-	-	-	-
Approved	Magistrate Court-2nd Floor Renovations		Courthouse	100,000	-	100,000	-	-	-	-	100,000
Approved	Replacement Vehicles (4)		Sheriff Law Enforcement	300,000	-	225,000	320,000	320,000	340,000	340,000	1,545,000
Cut	Replacement Vehicle and Insert		Animal Control	70,000	(70,000)	-	70,000	-	70,000	-	140,000
Bubble	Parking Areas		Downtown & Bardane	500,000	(250,000)	-	250,000	-	-	-	250,000
Cut	New EAM System to replace CMMS		Fleet & Facilities	153,280	(153,280)	-	21,180	21,180	21,180	21,180	84,720
Approved	Postage Machine		Fleet & Facilities	25,000	-	25,000	-	-	-	-	25,000
Approved	Zero Turn Mower		Fleet & Facilities	20,000	-	20,000	-	-	-	-	20,000
Approved	Vehicle Replacement		Engineering	30,000	(30,000)	-	60,000	30,000	-	-	90,000
Approved	Police Headquarters		Building Expansion and Remodel	2,500,000	(2,500,000)	-	1,000,000	-	-	-	1,000,000
Approved	County Campus		Building Purchases, Demo, Construction	5,000,000	(5,000,000)	-	-	-	-	-	-
Cut	JCESA Vehicles & Eqpt		JCESA	65,000	(65,000)	-	65,000	65,000	65,000	-	195,000
Approved	JCESA Mortgage		JCESA	81,000	-	81,000	-	-	-	-	81,000
Totals				\$ 13,672,214	\$ (11,111,017)	\$ 2,018,243	\$ 2,503,917	\$ 911,180	\$ 4,796,180	\$ 361,180	\$ 10,536,144

**Jefferson County Commission
Coal Severance Fund 002**

<u>Description</u>	FY22	FY23			Draft FY24	Comm	Final	<u>Notes</u>
	<u>Actual</u>	<u>Budget</u>	<u>YTD</u>	<u>Projected</u>	<u>Budget</u>	<u>Adjust</u>	<u>FY24 Budget</u>	
Revenues								
Coal Severance Tax	\$ 134,186	\$ 100,000	\$ 162,672	\$ 212,671	\$ 200,000	\$ -	\$ 200,000	
Interest	1,132	1,000	1,033	1,552	1,200	-	1,200	
Total Revenue	\$ 135,318	\$ 101,000	\$ 163,705	\$ 214,223	\$ 201,200	\$ -	\$ 201,200	
Expenditures								
401 County Commission	\$ 35,491	\$ 162,755	\$ 25,000	\$ 137,755	\$ 25,000	\$ -	\$ 25,000	Attorney fees
431 Development Authority	20,000	-	-	-	-	-	-	
440 Planning/Engineering	-	-	-	-	41,704	-	-	Added per commission request - 6 month personnel transition cost.
700 Sheriff Law Enforcement	-	-	8,850	8,850	-	-	-	
712 911 Communications	-	116,975	-	-	-	-	-	
801 Mental Health	24,217	23,000	22,718	282	30,000	-	30,000	Trending higher in FY23; recommend increase
908 Community Center	20,000	-	-	-	100,000	-	100,000	Recommend moving from 401 GF to Coal Sev Fund - APPROVED
909 Historical Commission	5,060	-	-	-	-	-	-	NOT APPROVED
952 Senior Citizens (JCCOA)	13,688	14,382	-	-	14,000	-	14,000	Historical trend.
964 Social Services (CASA)	5,000	-	-	-	10,000	-	10,000	10K APPROVED
998 Parks and Recreation	-	-	-	-	10,000	-	10,000	Fireworks - APPROVED
Total Expenditures	\$ 123,456	\$ 317,112	\$ 56,568	\$ 146,887	\$ 230,704	\$ -	\$ 189,000	
Excess/(Deficiency) of Revenues over Expenditures	\$ 11,864	\$ (216,112)	\$ 107,137	\$ 67,336	\$ (29,504)	\$ -	\$ 12,200	
Transfers from (to) Gen Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Excess/(Deficiency) of Revenues over Expenditures and Transfers to Other Funds	\$ 11,864	\$ (216,112)	\$ 107,137	\$ 67,336	\$ (29,504)	\$ -	\$ 12,200	
Fund Bal Beginning	\$ 198,639	\$ 210,503	\$ 210,503	\$ 210,503	\$ 415,594	\$ -	\$ 415,594	
Net Change in Fund Bal	\$ 11,864	\$ (216,112)	\$ 107,137	\$ 67,336	\$ (29,504)	\$ -	\$ 12,200	
Fund Bal Ending	\$ 210,503	\$ (5,609)	\$ 317,640	\$ 277,839	\$ 386,090	\$ -	\$ 427,794	

FISCAL YEAR JULY 1, 2023 - JUNE 30, 2024

Jefferson

County Commission

CLASS: 1

TOTAL ASSESSED VALUE: 5,802,579,666

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 3rd Thursday at 6:00pm			Courthouse Hours		Mon-Fri 9:00am - 5:00pm
PRESIDENT	Steve Stolipher	PHONE	304-728-3282	ext.	FAX	E-MAIL stolipherjcc@gmail.com
COMMISSIONER	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	Tricia Jackson	PHONE	304-728-3282	ext.	FAX	E-MAIL commissioner.triciajackson@gmail.com
COMMISSIONER	Jennifer Krouse	PHONE	304-728-3282	ext.	FAX	E-MAIL jckrouse@gmail.com
COUNTY CLERK	Jackie Shadle	PHONE	304-728-3347	ext.	FAX	E-MAIL jshadle@jeffersoncountywv.org
CIRCUIT CLERK	Tina Renner	PHONE	304-728-3398	ext.	FAX	E-MAIL tina.renner@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 thanсен@jcsdvw.com
PROSECUTING ATTY	Matt Harvey	PHONE	304-724-6279	ext.	FAX	E-MAIL mharvey@jeffersoncountywv.org
ADM. ASSISTANT	Cindy Rezmer	PHONE	304-728-3282	ext.	FAX	E-MAIL crezmer@jeffersoncountywv.org
TAX OFFICE	Teresa Hendricks	PHONE	304-728-3220	ext.	FAX	E-MAIL thendricks@jeffersoncountywv.org

PERSON TO CONTACT FOR BUDGET INFORMATION

Krista K. Davis	Director of Finance	304-724-8425		kdavis@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

County Commission

Jefferson

(Levying Body)

(County)

TO: **Steve Stolipher, 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 2023

	Column A Assessed Value Including Back Tax And New Property (Total)	Column B All Other Exempt Value (excluding P U)	Column C Gross Assessed (Col A Plus Col B) (County Classification Purposes Only)	Column D Homestead Exempt Value	Column E Assessed Valuation For Tax Purposes (w/o Homestead & Exempt) (Col A Minus Col D)
Class I					
Personal Property	0	0	0		0
Public Utility Property	0	0	0		0
Total Class I	0	0	0		0
Class II					
Real Estate	3,679,493,210	170,500	3,679,663,710	87,391,200	3,592,102,010
Personal Property	3,438,200	0	3,438,200	489,830	2,948,370
Total Class II	3,682,931,410	170,500	3,683,101,910	87,881,030	3,595,050,380
Class III					
Real Estate	591,860,250	229,238,530	821,098,780		591,860,250
Personal Property	358,662,860		358,662,860		358,662,860
Public Utility Property	143,196,345	0	143,196,345		143,196,345
Total Class III	1,093,719,455	229,238,530	1,322,957,985		1,093,719,455
Class IV					
Real Estate	361,068,750	264,864,290	625,933,040		361,068,750
Personal Property	113,045,370	38,642,410	151,687,780		113,045,370
Public Utility Property	18,898,951	0	18,898,951		18,898,951
Total Class IV	493,013,071	303,506,700	796,519,771		493,013,071
TOTAL FOR LEVYING BODY	5,269,663,936	532,915,730	5,802,579,666	87,881,030	5,181,782,906

Given under our hands this 28 day of February, 2023



County Clerk



Assessor

NOTE: The above certificate must be in the hands of the levying body no later than March 3. (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 Street 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 - Auditor's Office Photocopy - Board of Ed. Only - State Dept. of Education
Photocopy - Tax Dept. Photocopy - Retain

ASSESSED VALUES FOR CALCULATING REDUCED (ROLLED BACK) LEVY RATES

County Commission

Jefferson

(Levying Body)

(County)

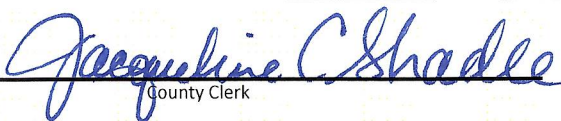
TO: **Steve Stolipher, President**

(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 **2023**

	<u>Column A</u> Assessed Valuation For Tax Purposes <small>(w/o Homestead & Exempt)</small>	<u>Column B</u> New Property and Back Tax Property <small>(Excluding TIF)</small>	<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 <small>(Col A Minus Col B and C)</small>
Class I				
Personal Property	0	0	0	0
Public Utility Property	0	0	0	0
Total Class I	0	0	0	0
Class II				
Real Estate	3,592,102,010	87,810,500	0	3,504,291,510
Personal Property	2,948,370	167,100	0	2,781,270
Total Class II	3,595,050,380	87,977,600	0	3,507,072,780
Class III				
Real Estate	591,860,250	5,660,900	0	586,199,350
Personal Property	358,662,860	70,862,180	0	287,800,680
Public Utility Property	143,196,345	3,081,513	0	140,114,832
Total Class III	1,093,719,455	79,604,593	0	1,014,114,862
Class IV				
Real Estate	361,068,750	2,359,300	0	358,709,450
Personal Property	113,045,370	0	0	113,045,370
Public Utility Property	18,898,951	0	0	18,898,951
Total Class IV	493,013,071	2,359,300	0	490,653,771
TOTAL FOR LEVYING BODY	5,181,782,906	169,941,493	0	5,011,841,413

Given under our hands this **28** day of **February**, **2023**


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

When completed, submit blue copy to the levying body, photocopy to the Department of Tax and Revenue, Property Tax Division, P.O. Box 2389, Charleston, WV 25328-2389, photocopy to the State Auditor's Office, Local Government Services Division, 153 W Main St, Suite C Clarksburg, WV 26301, and retain a photocopy for your office file. Only a photocopy of the Board of Ed. page should be forwarded to the State Dept. of Education.

JEFFERSON COUNTY, WEST VIRGINIA CALCULATING REDUCED LEVY RATE 2023 - 2024

CLASS	ROLL BACK VALUE (Column D)	X	WEIGHTING	=	WEIGHTED ASSESSED VALUE
Class 1	\$ _____	X	0.01	=	\$ _____ 0
Class 2	<u>3,507,072,780</u>	X	0.02	=	<u>70,141,456</u>
Class 3	<u>1,014,114,862</u>	X	0.04	=	<u>40,564,594</u>
Class 4	<u>490,653,771</u>	X	0.04	=	<u>19,626,151</u>
Total All Classes	\$ <u>5,011,841,413</u>		(Total WAV)		\$ <u>130,332,201</u>

Assessor's Valuation % per PVC: 1.85%
 Previous year's projecter \$ 16,518,401 102.85% % \$ 16,989,175

Divide by the **TOTAL WEIGHTED ASSESSED VALUE (Total WAV)**
 (use 4 decimal places here) \$ 0.1304

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 13.04

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

Class 1 Rate 13.04 ¢ X 2 = Class 2 Rate:
26.08

Class 1 Rate 13.04 ¢ X 4 = Class 3 & 4 Rate:
52.16

DO NOT USE RATES IN EXCESS OF 2 DECIMAL PLACES

Divide by the **TOTAL WEIGHTED ASSESSED VALUE (TOTAL WAV) USE 4 DECIMAL POINTS HERE** **0.1304**

JEFFERSON COUNTY, WEST VIRGINIA

CALCULATING REDUCED LEVY RATE

Maximum with Hearing

2023 - 2024

CLASS	ROLL BACK VALUE (Column D)	X	WEIGHTING	=	WEIGHTED ASSESSED VALUE
Class 1	\$ _____	X	0.01	=	\$ _____ 0
Class 2	<u>3,507,072,780</u>	X	0.02	=	<u>70,141,456</u>
Class 3	<u>1,014,114,862</u>	X	0.04	=	<u>40,564,594</u>
Class 4	<u>490,653,771</u>	X	0.04	=	<u>19,626,151</u>
Total All Classes	\$ <u>5,011,841,413</u>		(Total WAV)		\$ <u>130,332,201</u>

Assessor's Valuation % per PVC: 1.85%

Previous year's project \$ 16,518,401 111.85% % \$ 18,475,832

Divide by the **TOTAL WEIGHTED ASSESSED VALUE (Total WAV)**
(use 4 decimal places here) \$ 0.1418

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 14.18

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

Class 1 Rate 14.18 ¢ X 2 = 28.36 **Class 2 Rate:**

Class 1 Rate 14.18 ¢ X 4 = 56.72 **Class 3 & 4 Rate:**

DO NOT USE RATES IN EXCESS OF 2 DECIMAL PLACES

Divide by the **TOTAL WEIGHTED ASSESSED VALUE (TOTAL WAV) USE 4 DECIMAL POINTS HERE** **0.1418**

JEFFERSON COUNTY, WEST VIRGINIA
LEVY PAGE
REGULAR CURRENT EXPENSE LEVY
2023 - 2024

Current Year	Column E Certificate of Valuation Assessed Value for Tax Purposes	Levy Rate/\$100	Taxes Levied
Class I			
Personal Property	\$ _____	13.04	\$ _____
Public Utility	_____		_____
Total Class I	\$ _____		\$ _____
Class II			
Real Estate	\$ 3,592,102,010	26.08	\$ 9,368,202
Personal Property	2,948,370		7,689
Total Class II	\$ 3,595,050,380		\$ 9,375,891
Class III			
Real Estate	\$ 591,860,250	52.16	\$ 3,087,143
Personal Property	358,662,860		1,870,785
Public Utility	143,196,345		746,912
Total Class III	\$ 1,093,719,455		\$ 5,704,840
Class IV			
Real Estate	\$ 361,068,750	52.16	\$ 1,883,335
Personal Property	113,045,370		589,645
Public Utility	18,898,951		98,577
Total Class IV	\$ 493,013,071		\$ 2,571,557
Total Value & Projected Revenue	\$ 5,181,782,906		\$ 17,652,288
Less Delinquencies, Exonerations & Uncollectable Taxes		4.08%	720,213
Less Tax Discounts		1.92%	325,096
Less Allowance for Tax Increment Financing - see worksheet (Subtracted from regular current expense taxes levied only)		_____
Total Projected Property Tax Collection		16,606,979
Less Assessor Valuation Fund (Subtracted from regular current expense taxes levied only)		1.85%	307,229
Net Amount to be Raised by Levy of Property Taxes For Budget Purposes (Transfer amount to Worksheet GCRev - Account No. 301-01)			\$ 16,299,750

**JEFFERSON COUNTY, WEST VIRGINIA
ALLOWANCE FOR TAX INCREMENT FINANCING
REGULAR CURRENT EXPENSE LEVY
2023 - 2024**

Current Year	Column C Roll Back Value Form	Levy Rate/\$100	Taxes Levied
Class I			
Personal Property	\$ _____	13.04	\$ _____
Public Utility	_____		_____
Total Class I	\$ _____		\$ _____
Class II			
Real Estate	\$ _____	26.08	\$ _____
Personal Property	_____		_____
Total Class II	\$ _____		\$ _____
Class III			
Real Estate	\$ _____	52.16	\$ _____
Personal Property	_____		_____
Public Utility	_____		_____
Total Class III	\$ _____		\$ _____
Class IV			
Real Estate	\$ _____	52.16	\$ _____
Personal Property	_____		_____
Public Utility	_____		_____
Total Class IV	\$ _____		\$ _____
Total Value & Projected Revenue	\$ _____	(Gross)	\$ _____
Less Delinquencies, Exonerations & Uncollectable Taxes		4.08%	_____
Less Tax Discounts		1.92%	_____
Allowance For Tax Increment Financing			_____
(Use this amount above for Tax Increment Financing)			_____