

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
COMMISSIONER	Clare Ath	PHONE	304-728-3282	ext. FAX
COMMISSIONER	Jane Tabb	PHONE	304-728-3282	ext. FAX
COMMISSIONER	Tricia Jackson	PHONE	304-728-3282	ext. FAX
COMMISSIONER	Jennifer Krouse	PHONE	304-728-3282	ext. FAX
COUNTY CLERK	Jackie Shadle	PHONE	304-728-3347	ext. FAX
CIRCUIT CLERK	Tina Renner	PHONE	304-728-3398	ext. FAX
ASSESSOR	Angela Banks	PHONE	304-728-3224	ext. FAX
SHERIFF	Thomas Hansen	PHONE	304-728-3205	ext. FAX
PROSECUTING ATTY	Matt Harvey	PHONE	304-724-6279	ext. FAX
ADM. ASSISTANT	Cindy Rezmer	PHONE	304-728-3282	ext. FAX
TAX OFFICE	Teresa Hendricks	PHONE	304-728-3220	ext. FAX
				E-MAIL stolipherjcc@gmail.com
				E-MAIL commissioner.ath@gmail.com
				E-MAIL vinemont.farm@gmail.com
				E-MAIL commissioner.triciajackson@gmail.com
				E-MAIL jckkrouse@gmail.com
				E-MAIL jshadle@jeffersoncountywv.org
				E-MAIL tina.renner@courtswwv.gov
				E-MAIL abanks@jeffersoncountywv.org
				E-MAIL thansen@jcsdwwv.com
				E-MAIL mharvey@jeffersoncountywv.org
				E-MAIL crezmer@jeffersoncountywv.org
				E-MAIL thendricks@jeffersoncountywv.org

PERSON TO CONTACT FOR BUDGET INFORMATION

Cindy Rezmer	Interim County Administrator	304-728-5613	crezmer@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 2023.

	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	3,592,102,010
Personal Property	N/A	N/A	N/A	N/A	2,948,370
Total Class II					3,595,050,380
Class III					
Real Estate	N/A	N/A	N/A		591,860,250
Personal Property	N/A	N/A	N/A		358,662,860
Public Utility Property	N/A	N/A	N/A		143,196,345
Total Class III					1,093,719,455
Class IV					
Real Estate	N/A	N/A	N/A		361,068,750
Personal Property	N/A	N/A	N/A		113,045,370
Public Utility Property	N/A	N/A	N/A		18,898,951
Total Class IV					493,013,071
TOTAL FOR LEVYING BODY	N/A	N/A	5,802,579,666	N/A	5,181,782,906
Previous Year Total	N/A	N/A	N/A	N/A	4,474,912,133

Jefferson County Commission
SUPPLEMENTAL INFORMATION
FISCAL YEAR JULY 1, 2023 - JUNE 30, 2024

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>16,518,401</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 2023.

	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		3,504,291,510
Personal Property	N/A	N/A		2,781,270
Total Class II				3,507,072,780
Class III				
Real Estate	N/A	N/A		586,199,350
Personal Property	N/A	N/A		287,800,680
Public Utility Property	N/A	N/A		140,114,832
Total Class III				1,014,114,862
Class IV				
Real Estate	N/A	N/A		358,709,450
Personal Property	N/A	N/A		113,045,370
Public Utility Property	N/A	N/A		18,898,951
Total Class IV				490,653,771
TOTAL FOR LEVYING BODY				5,011,841,413
Previous Year Total	N/A	N/A	N/A	4,281,907,059

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		3,507,072,780	X	0.02	= 70,141,456
Class 3		1,014,114,862	X	0.04	= 40,564,594
Class 4		490,653,771	X	0.04	= 19,626,151
Total All Classes	\$	5,011,841,413		(Total WAV)	\$ 130,332,201

Assessor's Valuation % per PVC: 1.85%
 Previous year's projected \$ 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 projected \$ 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
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
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
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

	Column C Roll Back Value Form	Levy Rate/\$100	Taxes Levied
Current Year			
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)			=====

Name: 6705 - 6506

2023 - 2024

	Column E Certificate of Valuation Assessed Value for Tax Purposes	Levy Rate/\$100	Taxes Levied
Current Year			
Class I			
Personal Property	\$ _____	<div></div>	\$ _____ 0
Public Utility	_____		_____ 0
Total Class I	\$ _____		\$ _____ 0
Class II			
Real Estate	\$ 3,592,102,010	<div></div>	\$ _____
Personal Property	2,948,370		_____
Total Class II	\$ 3,595,050,380		\$ _____
Class III			
Real Estate	\$ 591,860,250	<div></div>	\$ _____
Personal Property	358,662,860		_____
Public Utility	143,196,345		_____
Total Class III	\$ 1,093,719,455		\$ _____
Class IV			
Real Estate	\$ 361,068,750	<div></div>	\$ _____
Personal Property	113,045,370		_____
Public Utility	18,898,951		_____
Total Class IV	\$ 493,013,071		\$ _____
Total Value & Projected Revenue	\$ 5,181,782,906		\$ _____
Less Delinquencies, Exonerations & Uncollectable Taxes		4.08%	_____
Less Tax Discounts		1.92%	_____
Net Amount to be Raised by Levy For Budget Purposes:		_____
Included in the General Fund "Yes or No"			<div>No</div>
EXCESS LEVY REPORTED ON GENERAL FUND REVENUE SUMMARY			
PAGE IN ACCOUNT # 301-90:			\$ _____

**JEFFERSON COUNTY, WEST VIRGINIA
EXCESS LEVY PAGE**

Name: _____

2023 - 2024

	Column E Certificate of Valuation Assessed Value for Tax Purposes	Levy Rate/\$100	Taxes Levied
Current Year			
Class I			
Personal Property	\$ _____	_____	\$ _____ 0
Public Utility	_____		_____ 0
Total Class I	\$ _____		\$ _____ 0
Class II			
Real Estate	\$ 3,592,102,010	_____	\$ _____
Personal Property	2,948,370		_____
Total Class II	\$ 3,595,050,380		\$ _____
Class III			
Real Estate	\$ 591,860,250	_____	\$ _____
Personal Property	358,662,860		_____
Public Utility	143,196,345		_____
Total Class III	\$ 1,093,719,455		\$ _____
Class IV			
Real Estate	\$ 361,068,750	_____	\$ _____
Personal Property	113,045,370		_____
Public Utility	18,898,951		_____
Total Class IV	\$ 493,013,071		\$ _____
 Total Value & Projected Revenue	 \$ 5,181,782,906		 _____
 Less Delinquencies, Exonerations & Uncollectable Taxes		4.08%	_____
 Less Tax Discounts		1.92%	_____
 Net Amount to be Raised by Levy For Budget Purposes:			 _____
 Included in the General Fund "Yes or No"			No
 EXCESS LEVY REPORTED ON GENERAL FUND REVENUE SUMMARY PAGE IN ACCOUNT # 301-91:			\$ _____

**JEFFERSON COUNTY, WEST VIRGINIA
EXCESS LEVY PAGE**

Name: _____

2023 - 2024

	Column E		
	Certificate of Valuation	Levy	Taxes
	Assessed Value for Tax Purposes	Rate/\$100	Levied
Current Year			
Class I			
Personal Property	\$ _____	<div style="background-color: yellow; width: 100px; height: 20px;"></div>	\$ _____ 0
Public Utility	_____		_____ 0
Total Class I	\$ _____		\$ _____ 0
Class II			
Real Estate	\$ 3,592,102,010	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	\$ _____
Personal Property	2,948,370		_____
Total Class II	\$ 3,595,050,380		\$ _____
Class III			
Real Estate	\$ 591,860,250	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	\$ _____
Personal Property	358,662,860		_____
Public Utility	143,196,345		_____
Total Class III	\$ 1,093,719,455		\$ _____
Class IV			
Real Estate	\$ 361,068,750	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	\$ _____
Personal Property	113,045,370		_____
Public Utility	18,898,951		_____
Total Class IV	\$ 493,013,071		\$ _____
Total Value & Projected Revenue	\$ 5,181,782,906		_____
Less Delinquencies, Exonerations & Uncollectable Taxes		4.08%	_____
Less Tax Discounts		1.92%	_____
Net Amount to be Raised by Levy For Budget Purposes:		_____
Included in the General Fund "Yes or No"			<div style="background-color: yellow; border: 1px solid black; padding: 2px;">No</div>
EXCESS LEVY REPORTED ON GENERAL FUND REVENUE SUMMARY PAGE IN ACCOUNT # 301-92:			\$ <div style="border: 1px solid black; width: 150px; height: 20px;"></div>

**JEFFERSON COUNTY, WEST VIRGINIA
EXCESS LEVY PAGE**

Name: _____

2023 - 2024

	Column E Certificate of Valuation Assessed Value for Tax Purposes	Levy Rate/\$100	Taxes Levied
Current Year			
Class I			
Personal Property	\$ _____	_____	\$ _____ 0
Public Utility	_____		_____ 0
Total Class I	\$ _____		\$ _____ 0
Class II			
Real Estate	\$ 3,592,102,010	_____	\$ _____
Personal Property	2,948,370		_____
Total Class II	\$ 3,595,050,380		\$ _____
Class III			
Real Estate	\$ 591,860,250	_____	\$ _____
Personal Property	358,662,860		_____
Public Utility	143,196,345		_____
Total Class III	\$ 1,093,719,455		\$ _____
Class IV			
Real Estate	\$ 361,068,750	_____	\$ _____
Personal Property	113,045,370		_____
Public Utility	18,898,951		_____
Total Class IV	\$ 493,013,071		\$ _____
Total Value & Projected Revenue	\$ 5,181,782,906		_____
Less Delinquencies, Exonerations & Uncollectable Taxes		4.08%	_____
Less Tax Discounts		1.92%	_____
Net Amount to be Raised by Levy For Budget Purposes:		_____
Included in the General Fund "Yes or No"			No
ADDITIONAL EXCESS LEVY REPORTED ON GENERAL FUND REVENUE SUMMARY PAGE IN ACCOUNT # 301-90:			\$ _____

**JEFFERSON COUNTY, WEST VIRGINIA
EXCESS LEVY PAGE**

Name: _____

2023 - 2024

	Column E		
	Certificate of Valuation	Levy	Taxes
	Assessed Value for Tax Purposes	Rate/\$100	Levied
Current Year			
Class I			
Personal Property	\$ _____	<div style="background-color: yellow; width: 100px; height: 20px;"></div>	\$ _____ 0
Public Utility	_____		_____ 0
Total Class I	\$ _____		\$ _____ 0
Class II			
Real Estate	\$ 3,592,102,010	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	\$ _____
Personal Property	2,948,370		_____
Total Class II	\$ 3,595,050,380		\$ _____
Class III			
Real Estate	\$ 591,860,250	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	\$ _____
Personal Property	358,662,860		_____
Public Utility	143,196,345		_____
Total Class III	\$ 1,093,719,455		\$ _____
Class IV			
Real Estate	\$ 361,068,750	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	\$ _____
Personal Property	113,045,370		_____
Public Utility	18,898,951		_____
Total Class IV	\$ 493,013,071		\$ _____
Total Value & Projected Revenue	\$ 5,181,782,906		_____
Less Delinquencies, Exonerations & Uncollectable Taxes		4.08%	_____
Less Tax Discounts		1.92%	_____
Net Amount to be Raised by Levy For Budget Purposes:		_____
Included in the General Fund "Yes or No"			<div style="background-color: yellow; border: 1px solid black; padding: 2px;">No</div>
ADDITIONAL EXCESS LEVY REPORTED ON GENERAL FUND REVENUE SUMMARY PAGE IN ACCOUNT # 301-91:			\$ <div style="border: 1px solid black; width: 150px; height: 20px;"></div>

JEFFERSON COUNTY, WEST VIRGINIA

EXCESS LEVY PAGE

Name: _____

2023 - 2024

	Column E Certificate of Valuation Assessed Value for Tax Purposes	Levy Rate/\$100	Taxes Levied
Current Year			
Class I			
Personal Property	\$ _____	_____	\$ _____ 0
Public Utility	_____		_____ 0
Total Class I	\$ _____		\$ _____ 0
Class II			
Real Estate	\$ 3,592,102,010	_____	\$ _____
Personal Property	2,948,370		_____
Total Class II	\$ 3,595,050,380		\$ _____
Class III			
Real Estate	\$ 591,860,250	_____	\$ _____
Personal Property	358,662,860		_____
Public Utility	143,196,345		_____
Total Class III	\$ 1,093,719,455		\$ _____
Class IV			
Real Estate	\$ 361,068,750	_____	\$ _____
Personal Property	113,045,370		_____
Public Utility	18,898,951		_____
Total Class IV	\$ 493,013,071		\$ _____
Total Value & Projected Revenue	\$ 5,181,782,906		_____
Less Delinquencies, Exonerations & Uncollectable Taxes		4.08%	_____
Less Tax Discounts		1.92%	_____
Net Amount to be Raised by Levy For Budget Purposes:		_____
Included in the General Fund "Yes or No"			No
ADDITIONAL EXCESS LEVY REPORTED ON GENERAL FUND REVENUE SUMMARY PAGE IN ACCOUNT # 301-92:			\$ _____

JEFFERSON COUNTY, WEST VIRGINIA BOND LEVY PAGE

Name
2023 - 2024

	Column E Certificate of Valuation Assessed Value for Tax Purposes	Levy Rate/\$100	Taxes Levied
Current Year			
Class I			
Personal Property	\$ _____		\$ _____
Public Utility	_____		_____
Total Class I	\$ _____		\$ _____
Class II			
Real Estate	\$ 3,592,102,010		\$ _____
Personal Property	2,948,370		_____
Total Class II	\$ 3,595,050,380		\$ _____
Class III			
Real Estate	\$ 591,860,250		\$ _____
Personal Property	358,662,860		_____
Public Utility	143,196,345		_____
Total Class III	\$ 1,093,719,455		\$ _____
Class IV			
Real Estate	\$ 361,068,750		\$ _____
Personal Property	113,045,370		_____
Public Utility	18,898,951		_____
Total Class IV	\$ 493,013,071		\$ _____
Total Value & Projected Revenue	\$ 5,181,782,906		_____

JEFFERSON COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2023 - JUNE 30, 2024

Account Number	01 GENERAL FUND REVENUE SUMMARY		Budgeted Revenues (Including Revisions)	Budgeted Revenues
			2022 - 2023	2023 - 2024
295		Nonspendable Fund Balance		
296		Restricted Fund Balance		
297		Committed Fund Balance		
298		Assigned Fund Balance		
299		Unassigned Fund Balance	7,165,745	4,226,697
301	01	Property Taxes - Current Expense (Page 3-Net)	15,252,743	16,299,750
301	02-05	Prior Year Taxes	866,400	1,040,400
301	06	Supplemental Taxes	335,000	375,000
301	07	Surplus		
301	08	Delinquent & Nonentered Land Fund	10,000	10,000
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	301,990	280,000
303		Dog Taxes		
304		Property Transfer Tax	1,819,110	1,800,000
306		Gas and Oil Severance Tax	80,730	275,000
307		Horse and Dog Racing Tax	8,470	8,640
308		Wine & Liquor Tax	336,600	343,330
309		Hotel Occupancy Tax	693,600	716,600
310		Waste Coal Producing Counties		
311		Payment in Lieu of Taxes		
312		Synthetic Fuel Tax		
313		Miscellaneous Energy Tax (Coal Bed Methane)		
317		Licenses	110	300
318		Building Permits	514,760	688,000
319		Miscellaneous Permits	130	150
322		Federal Grants	150,000	150,000
323		State Grants		
324		Other Grants		
325		Federal Payment in Lieu of Taxes	22,500	22,500
327		Charges for Services		
328		Magistrate Court Clerk		
329		Sheriff's Service of Process	14,600	14,300
330		Sheriff's Earnings	87,300	56,000
331		County Clerk's Earnings	237,400	215,000

JEFFERSON COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2023 - JUNE 30, 2024

Account Number	01 GENERAL FUND REVENUE SUMMARY	Budgeted Revenues (Including Revisions)	Budgeted Revenues
		2022 - 2023	2023 - 2024
332	Circuit Clerk's Earnings	52,100	38,415
333	Prosecuting Attorney's Earnings	1,943	1,857
334	Accident Reports	4,400	4,800
335	Motor Vehicle License Fee		
336	Map Sales		
337	Clerk Deed Fees		
339	Parks & Recreation Fees		
340	Rents & Concessions	313,742	323,154
341	Landfill/Incinerator Fees		
342	Airport Revenue		
343	Cemetery Revenue		
344	Ambulance Fees	939,000	950,000
345	Emergency Services Fees		1,600,000
346	Emergency 911 Fee	2,009,900	2,152,000
347	Special Patrol/Security Systems		
348	Franchise Agreement	568,600	574,300
349	Inspection Fees		
350	IRP Fees (Interstate Registration Plan)	20,600	20,800
351	Jail Fees		
361	Fines, Fees & Court Costs		
362	Regional Jail Operations Partial Reimbursement	44,200	46,400
365	Interest Earned	56,602	47,500
366	Miscellaneous Revenue	5,600	20,000
367	Sheriff's Commission	10,300	10,000
368	Confiscated Property		
369	Commissions		
370	Gaming Income	500,000	647,500
371	Recycling Programs		
372	Filing Fees		
373	Video Lottery	2,886,100	3,001,544
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)	161,900	300,000
383	Parking		

JEFFERSON COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2023 - JUNE 30, 2024

Account Number	01 GENERAL FUND REVENUE SUMMARY	Budgeted Revenues (Including Revisions)	Budgeted Revenues
		2022 - 2023	2023 - 2024
384	Sale of Fixed Assets		
385	Gain/Loss on Sale of Fixed Assets		
388	Transfers From Other Funds	865,000	920,000
390	Emergency 911 Reimbursement		
391	Dog & Kennel Reimbursement	25,000	25,000
392	Concealed Weapons Reimbursements		
393	Home Confinement Reimbursements		
394	General School Reimbursements	264,000	125,000
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	634,760	672,945
01	Grand Totals -General Fund Revenues	37,290,935	38,002,882

JEFFERSON COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2023 - JUNE 30, 2024

Account Number		02 COAL SEVERANCE TAX FUND	Budgeted Revenues (as revised) 2022 - 2023	Budgeted Revenues 2023 - 2024
298		Assigned Fund Balance	206,278	131,197
305		Coal Severance Tax	100,000	100,000
365		Interest Earned on Investment	1,000	1,200
382		Refunds/Reimbursements		
02		Grand Totals - Coal Severance Tax Fund Revenues	307,278	232,397

JEFFERSON COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2023 - JUNE 30, 2024

Expenditures	General Fund		Coal Severance Fund	
	General Budget	General Budget	Coal Budget	Coal Budget
	(Including Revisions) 2022 - 2023	2023 - 2024	(Including Revisions) 2022 - 2023	2023 - 2024
GENERAL GOVERNMENT #401 - 699				
401 County Commission	1,919,750	1,808,461	66,571	26,697
402 County Clerk	700,733	789,688		
403 Circuit Clerk	546,275	557,629		
404 Sheriff - Treasurer	555,234	670,150		
405 Prosecuting Attorney	1,794,280	1,935,893		
406 Assessor	468,712	529,772		
407 Assessor's Valuation Fund	634,760	600,000		
408 Statewide Computer Network	60,000	60,000		
409 Sheriff's Tax Processing				
410 County Surveyor				
411 Fiduciary Supervisor				
412 Agricultural Agent	126,014	133,213		
413 Elections - County Clerk	284,887	315,681		
415 Magistrate Court	3,200	3,200		
416 Circuit Court				
417 County Administrator				
418 Purchasing Department				
419 Personnel Office				
420 Custodial				
421 Civil Service	10,000	11,000		
422 Capital Planning				
423 Insurance Program (Self Insured)	2,029,273	2,300,000		
424 Courthouse	1,050,513	1,274,118		
425 Other Buildings	732,300	777,800		
426 Printing				
427 Microfilm				
428 Data Processing	898,367	1,328,589		
429 Regional Development Authority	35,844	35,844		
430 Community Development				
431 Economic Development	440,990	440,990		
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				41,700
440 Engineering	1,262,856	1,467,990		

JEFFERSON COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2023 - JUNE 30, 2024

Expenditures	General Fund		Coal Severance Fund	
	General Budget	General Budget	Coal Budget	Coal Budget
	(Including Revisions) 2022 - 2023	2023 - 2024	(Including Revisions) 2022 - 2023	2023 - 2024
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				
461 Legal Department				
696 Transfer to Financial Stabilization Fund	2,362,250	2,018,243		
697 Contributions to Comms/Authorities	37,000	37,000		
698 Transfers/Reimbursements	3,633,006	4,225,000		
699 Contingencies - Not to Exceed 10% of Budget	3,544,400			
TOTAL GENERAL GOVERNMENT	23,130,644	21,320,261	66,571	68,397

JEFFERSON COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2023 - JUNE 30, 2024

Expenditures	General Fund		Coal Severance Fund	
	General Budget	General Budget	Coal Budget	Coal Budget
	(Including Revisions) 2022 - 2023	2023 - 2024	(Including Revisions) 2022 - 2023	2023 - 2024
PUBLIC SAFETY #700 - 799				
700 Sheriff - Law Enforcement	3,875,633	4,803,075	8,850	
701 Sheriff - Service of Process	14,600	14,995		
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	235,296	264,629		
712 Communication Center	2,071,783	2,380,085	116,975	
713 Fire Department	577,500	595,000		
714 Fire Coordinator				
715 Ambulance Authority	4,101,871	5,245,618		
716 Dog Warden/Humane Society	292,476	295,343		
717 Central Garage	387,855	404,066		
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	12,407,014	14,852,811	125,825	

JEFFERSON COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2023 - JUNE 30, 2024

Expenditures	General Fund		Coal Severance Fund	
	General Budget	General Budget	Coal Budget	Coal Budget
	(Including Revisions) 2022 - 2023	2023 - 2024	(Including Revisions) 2022 - 2023	2023 - 2024
HEALTH & SANITATION #800 - 899				
800 Local Health Department	81,592	106,186		
801 Mental Health			23,000	30,000
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	81,592	106,186	23,000	30,000
CULTURE & RECREATION #900 - 949				
900 Parks & Recreation	835,729	999,440	12,500	
901 Swimming Pools				
902 4 - H Camp				
903 Arts & Humanities	13,132	13,132		
904 Museum Commission				
905 Fair Associations/Festivals				
906 Youth Camp				
907 Summer Youth Program				
908 Community Center	1,000			100,000
909 Historical Commission	44,445	10,000		
910 Civic Promotion				
911 Visitor's Bureau	328,300	328,300		
912 Travel Council				
913 Beautification				
914 Rails to Trails				
915 Hotel/Motel Promotion of Tourism				
916 Library	360,000	370,800		
917 Law Library				
918 Federal Grants				
919 State Grants				
TOTAL CULTURE & RECREATION	1,582,606	1,721,672	12,500	100,000

JEFFERSON COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2023 - JUNE 30, 2024

Expenditures	General Fund		Coal Severance Fund	
	General Budget	General Budget	Coal Budget	Coal Budget
	(Including Revisions) 2022 - 2023	2023 - 2024	(Including Revisions) 2022 - 2023	2023 - 2024
SOCIAL SERVICES #950 - 959				
950 Social Services				
951 Human Resources				
952 Senior Citizens			14,382	14,000
953 Public Transit	89,079	100,000		
954 Federal Grants				
955 State Grants				
956 Homeless Shelter				
957 Family Court				
958 Community Council				
959 Cemeteries				
TOTAL SOCIAL SERVICES	89,079	100,000	14,382	14,000
CAPITAL PROJECTS #960 - 999				
960 General Government				
961 Public Safety				
962 Health & Sanitation				
963 Culture & Recreation				
964 Social Services				10,000
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, 2023 - JUNE 30, 2024

Expenditures	General Fund		Coal Severance Fund	
	General Budget	General Budget	Coal Budget	Coal Budget
	(Including Revisions) 2022 - 2023	2023 - 2024	(Including Revisions) 2022 - 2023	2023 - 2024
992 Communication Center				
993 Dog Warden				
994 Emergency Services				
995 Service of Process				
996 Ambulance				
997 Water				
998 Parks & Recreation				10,000
999 Streets and Highways				
TOTAL CAPITAL OUTLAY				20,000
Total Expenditures	37,290,935	38,100,930	242,278	232,397

JEFFERSON COUNTY, WEST VIRGINIA

FISCAL YEAR JULY 1, 2023 - JUNE 30, 2024

Expenditures	General Fund		Coal Severance Fund	
	General Budget	General Budget	Coal Budget	Coal Budget
	(Including Revisions) 2022 - 2023	2023 - 2024	(Including Revisions) 2022 - 2023	2023 - 2024

Amount of
Appropriation
2023 - 2024

Account
Number

PREMIUM TO PROSECUTING ATTORNEY INSTITUTE:

4,800

401

AUDIT COST / ALL FUNDS:

35,100

401

Gas & Oil Expenditures

General Government Expenditures

Public Safety Expenditures

Health & Sanitation Expenditures

Culture & Recreation Expenditures

Social Services Expenditures

Capital Projects Expenditures

Total

275,000

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.

275,000

CHART FOR ACCOUNT #388 TRANSFERS FROM OTHER FUNDS

Funds:

ARPA 207

Ambulance Fund 053

Total

\$ 850000

70000

920,000

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, 2023 - JUNE 30, 2024

County Classification:

1

FOR THE FISCAL YEAR JULY 1, 2023 - JUNE 30, 2024, ALL COUNTY OFFICIALS SHOULD BE COMPENSATED BASED ON THE COUNTY'S CLASSIFICATION AS OF: JULY 1,

Office	Elected Official	Signed request form for increase	Date Current Term Began	2023 - 2024 Salary	West Virginia Code Reference
County Commissioners:					
	Steve Stolipher	Yes	January 1, 2021	45,535	§7-7-4
	Clare Ath	Yes	January 1, 2023	45,535	
	Jane Tabb	No	January 1, 2019	41,395	
	Tricia Jackson	Yes	January 1, 2021	45,535	
	Jennifer Krouse	Yes	January 1, 2023	45,535	
County Clerk:					
	Jackie Shadle	Yes	January 1, 2023	68,302	§7-7-4
Circuit Clerk					
	Tina Renner	Yes	January 1, 2023	68,302	§7-7-4
Assessor					
	Angela Banks	Yes	January 1, 2021	56,793	§7-7-4
	Agricultural Report			5,679	§7-7-6c
	Supplemental Salary			15,000	§7-7-6b
Sheriff					
	Thomas Hansen	Yes	January 1, 2021	56,793	§7-7-4
	Sheriff's Commission on Taxes			10,000	§11A-1-17
Prosecuting Attorney					
	Matt Harvey	Yes - Full Time	January 1, 2021	119,011	§7-7-4
* Is the Prosecuting Attorney Full Time?					Yes

W. Va. Code § 7-7-4 Salary Schedule for Counties Approved for Salary Increase effective 2022					
Class	County Commissioners	County & Circuit Clerks	Sheriff	Assessor	Prosecuting Attorney
Class 1	45,535	68,302	56,793	56,793	119,011
Class 2	44,722	67,489	55,979	55,979	116,301
Class 3	43,909	65,863	55,573	55,573	113,590
Class 4	43,096	65,485	55,166	55,166	110,880
Class 5	42,282	65,050	54,760	54,760	108,170
Class 6	34,965	60,984	54,353	53,853	73,181
Class 7	34,151	60,171	53,946	53,446	69,928
Class 8	30,899	59,358	53,540	52,940	66,675
Class 9	30,085	58,544	53,133	52,533	61,797
Class 10	24,394	52,040	48,661	47,811	56,918

JEFFERSON COUNTY, WEST VIRGINIA
STATEMENT OF SALARIES OF ELECTED OFFICIALS
FISCAL YEAR JULY 1, 2023 - JUNE 30, 2024

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, 2023 - JUNE 30, 2024

Account Number	REVENUE RECAP	General Fund		Coal Severance Tax	
		Budgeted Revenues		Budgeted Revenues	
		2022 - 2023	2023 - 2024	2022 - 2023	2023 - 2024
280 299	Beginning Balance, July 1st	7,165,745	4,226,697	206,278	131,197
301 302	Taxes	16,766,133	18,005,150		
303 312	Other Taxes	2,938,510	3,143,570	100,000	100,000
317 319	Licenses & Permits	515,000	688,450		
322 325	Intergovernmental	172,500	172,500		
327 350	Charges for Services	4,249,585	5,950,626		
361 361	Fines				
362 362	Regional Jail Op. Partial Reimb.	44,200	46,400		
363 365	Interest	56,602	47,500	1,000	1,200
366 385	Miscellaneous	3,563,900	3,979,044		
388 399	Transfers	1,818,760	1,742,945		
Grand Totals - Revenues		37,290,935	38,002,882	307,278	232,397

Account Number	EXPENDITURE RECAP	General Fund		Coal Severance Tax	
		Budgeted Expenditures		Budgeted Expenditures	
		2022 - 2023	2023 - 2024	2022 - 2023	2023 - 2024
401 699	General Government Expenditures	19,497,638	17,095,261	66,571	68,397
698 698	Transfers	3,633,006	4,225,000		
700 799	Public Safety Expenditures	12,407,014	14,852,811	125,825	
800 899	Health & Sanitation Expenditures	81,592	106,186	23,000	30,000
900 949	Culture & Recreation Expenditures	1,582,606	1,721,672	12,500	100,000
950 959	Social Services Expenditures	89,079	100,000	14,382	14,000
960 999	Capital Projects Expenditures				20,000
Grand Totals - Expenditures		37,290,935	38,100,930	242,278	232,397

General Fund budget 2023 - 2024 is out of balance, Revenues does not equal Expenditures
Coal Severance Tax prior year budget is out of balance, Revenues does not equal Expenditures

Budget Basis of Accounting:

Modified Accrual

STATE OF WEST VIRGINIA
COUNTY OF JEFFERSON

I, Jackie 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 2023.

ERROR OUT OF BALANCE - DO NOT SIGN

West Virginia State Auditor's Office
Local Government Services

30

(Signature)

Budget Form
Recap Certification

JEFFERSON COUNTY, WEST VIRGINIA
058 FINANCIAL STABILIZATION / RAINY DAY FUND
FISCAL YEAR JULY 1, 2023 - JUNE 30, 2024

Account Number	REVENUES	Actual Amount	Budgeted Revenues
		6/30/2022	2023 - 2024
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		2,018,243
058	Totals -Financial Stabilization / Rainy Day Fund Revenues	-	2,018,243

Account Number	EXPENDITURES	Actual Amount	Estimated Budget
		6/30/2022	2023 - 2024
696	Transfers to General Fund		-
698	Transfers/Reimbursements		
699	Contingencies		2,018,243
	Totals - Financial Stabilization / Rainy Day Expenditures	-	2,018,243

Amount of Financial Stabilization Fund	\$	2,018,243
Less: 30% of General County Fund		11,400,865
Amount over /under 30% of General Fund Budget	\$	(9,382,622)
Financial Stabilization is within the allowed 30% of General Fund Budget		

