

**Jefferson County Commission Levy Estimate (Budget)  
2024 - 2025 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	\$ 4,141,288
Property Taxes Current year	17,150,936
Prior Year Taxes	1,242,023
Property Taxes Excess Levy	-
Tax Penalties, Interest & Publication Fees	280,000
Dog Taxes	-
Property Transfer Tax	1,800,000
Coal Severance Tax	-
Gas and Oil Severance Tax	280,000
Horse and Dog Racing Tax	15,000
Wine & Liquor Tax	320,000
Hotel Occupancy Tax	890,900
Waste Coal Producing Counties	10,000
Payment in Lieu of Taxes	315,000
Synthetic Fuel Tax	-
Miscellaneous Energy Tax (Coal Bed Methane)	-
Licenses	-
Building Permits	660,800
Miscellaneous Permits	-
Federal Grants / Federal Payment in Lieu of Taxes	172,500
State Grants	-
Other Grants	-
Charges for Services	-
Magistrate Court Clerk	-
Sheriff's Service of Process	14,300
Sheriff's Earnings	20,700
County Clerk's Earnings	197,700
Circuit Clerk's Earnings	40,000
Prosecuting Attorney's Earnings	2,078
Accident Reports	5,000
Motor Vehicle License Fee	-
Map Sales	-
Clerk Deed Fees	-
Parks & Recreation Fees	-
Rents & Concessions	323,154
Landfill/Incinerator Fees	-
Airport Revenue	-
Cemetery Revenue	-
Ambulance Fees	997,500
Emergency Services Fees	1,600,000
Emergency 911 Fee	2,129,100
Special Patrol/Security Systems	-

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Franchise Agreement	560,000
Inspection Fees	-
IRP Fees (Interstate Registration Plan)	15,500
Jail Fees	-
Fines, Fees & Court Costs	-
Regional Jail Operations Partial Reimbursement	50,000
Interest Earned	47,500
Miscellaneous Revenue	20,000
Sheriff's Commission	10,000
Confiscated Property	-
Commissions	-
Gaming Income	653,975
Recycling Programs	-
Filing Fees	-
Video Lottery	3,061,575
Planning Commission Revenue	-
Sale of Materials	-
Royalties	-
Sale of Bonds	-
Proceeds from Bond Restructuring	-
Lease Purchase Revenue	-
Contributions/Transfer from Other Entities	-
Charges to Other Entities	-
Refunds/Reimbursements (External Sources)	200,000
Parking	-
Sale of Fixed Assets	-
Gain/Loss on Sale of Fixed Assets	-
Transfers From Other Funds	300,000
Emergency 911 Reimbursement	-
Dog & Kennel Reimbursement	28,000
Concealed Weapons Reimbursements	-
Home Confinement Reimbursements	-
General School Reimbursements	125,000
Magistrate Court Reimbursements	25,000
Worthless Check Reimbursements	-
Payroll Reimbursements	239,968
Transfers from Rainy Day Fund	-
Transfers Assessor's Valuation Fund	669,152

**Total Estimated General Fund Revenues** \$ 38,613,649

	<b>Estimated</b>
	<b>Revenues</b>
<b>Coal Severance Tax</b>	
Assigned Fund Balance	\$ 221,985
Unassigned Fund Balance	-
Coal Severance Tax	175,000
Interest Earned on Investment	1,200
Refunds/Reimbursements	-

**Total Coal Severance** \$ 398,185

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<b>ESTIMATED EXPENDITURES</b>	<b>General <u>Fund</u></b>	<b>Coal Severance Tax <u>Fund</u></b>
<b>GENERAL GOVERNMENT</b>		
County Commission	\$ 1,905,431	\$ 398,185
County Clerk	777,256	-
Circuit Clerk	519,744	-
Sheriff - Treasurer	573,527	-
Prosecuting Attorney	1,952,074	-
Assessor	483,642	-
Assessor's Valuation Fund	669,152	-
Statewide Computer Network	53,157	-
Sheriff's Tax Processing	-	-
County Surveyor	-	-
Fiduciary Supervisor	-	-
Agricultural Agent	135,184	-
Elections - County Clerk	325,663	-
Elections - Circuit Clerk	-	-
Magistrate Court	3,200	-
Circuit Court	-	-
County Administrator	-	-
Purchasing Department	-	-
Personnel Office	-	-
Custodial	-	-
Civil Service	2,875	-
Capital Planning	-	-
Insurance Program (Self Insured)	2,900,000	-
Courthouse	1,317,734	-
Other Buildings	810,800	-
Printing	-	-
Microfilm	-	-
Data Processing	1,201,219	-
Regional Development Authority	54,240	-
Community Development	-	-
Economic Development	414,677	-
Industrial Development	-	-
Geographic Information Systems (GIS)	-	-
Airports	-	-
Public Works Department	-	-
Rehabilitation of Property	-	-
Acquisition of Property	-	-
Building Inspection	-	-
Planning & Zoning	-	-
Engineering	1,532,523	-
Housing Authority	-	-
Federal Grants	-	-
State Grants	-	-
Other Grants	-	-
Litigation Reserve	-	-
Parking	-	-
Finance Department	-	-

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Courthouse Annex	-	-
Worthless Check	-	-
Farm Preservation Program	107,727	-
Zoning Board	-	-
Teen Court	-	-
County Clerk Operations	-	-
Legal Department	-	-
Transfer to Financial Stabilization Fund	-	-
Contributions to Comms/Authorities	25,246	-
Transfers/Reimbursements	653,975	-
Contingencies - Not to Exceed 10% of Budget	<u>3,525,341</u>	<u>-</u>
<b>TOTAL GENERAL GOVERNMENT</b>	<u>19,944,387</u>	<u>398,185</u>
<b>PUBLIC SAFETY</b>	-	-
Sheriff - Law Enforcement	5,014,490	-
Sheriff - Service of Process	12,325	-
County Jail - Reimbursable J/C	-	-
County Jail - Nonreimbursable J/C	-	-
Regional Jail	775,000	-
Home Confinement	-	-
Concealed Weapons	-	-
Investigative Services	-	-
Police Special Duty	-	-
Juvenile Detention Center	-	-
Civil Defense	-	-
Emergency Services	279,318	-
Communication Center	2,537,574	-
Fire Department	595,000	-
Fire Coordinator	-	-
Ambulance Authority	6,364,918	-
Dog Warden/Humane Society	309,845	-
Central Garage	659,952	-
Flood Control	-	-
Watershed Project	-	-
Dams & Dredging	-	-
Local Law Enforcement Block Grant	-	-
Public Safety Grants	-	-
Courthouse Security	-	-
Community Based Corrections Program	-	-
Rapid Response	-	-
Mapping and Addressing	-	-
Local Emergency Planning Commission	-	-
Project Lifesaver	-	-
K-9	-	-
Public Safety Grant	<u>-</u>	<u>-</u>
<b>TOTAL PUBLIC SAFETY</b>	<u>16,548,422</u>	<u>-</u>
<b>HEALTH AND SANITATION</b>	-	-
Local Health Department	106,186	-
Mental Health	-	-

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Other Health Programs	-	-
Hospital	-	-
Dental Clinic	-	-
Vital Statistics	-	-
Sewer	-	-
Storm Sewer	-	-
Solid Waste Authority	-	-
Water	-	-
Garbage Department	-	-
Landfill/Incinerator	-	-
Recycling Center	-	-
Litter Control	-	-
Federal Grants - H&S	-	-
State Grants - H&S	-	-
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<b>TOTAL HEALTH &amp; SANITATION</b>	<b>106,186</b>	<b>-</b>
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<b>CULTURE AND RECREATION</b>	<b>-</b>	<b>-</b>
Parks & Recreation	1,056,708	-
Swimming Pools	-	-
4 - H Camp	-	-
Arts & Humanities	16,808	-
Museum Commission	-	-
Fair Associations/Festivals	-	-
Youth Camp	-	-
Summer Youth Program	-	-
Community Center	-	-
Historical Commission	24,888	-
Civic Promotion	-	-
Visitor's Bureau	445,450	-
Travel Council	-	-
Beautification	-	-
Rails to Trails	-	-
Hotel/Motel Promotion of Tourism	-	-
Library	370,800	-
Law Library	-	-
Federal Grants	-	-
State Grants	-	-
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<b>TOTAL CULTURE &amp; RECREATION</b>	<b>1,914,654</b>	<b>-</b>
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<b>SOCIAL SERVICES</b>	<b>-</b>	<b>-</b>
Social Services	-	-
Human Resources	-	-
Senior Citizens	-	-
Public Transit	100,000	-
Federal Grants	-	-
State Grants	-	-
Homeless Shelter	-	-
Family Court	-	-
Community Council	-	-
Cemeteries	-	-
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TOTAL SOCIAL SERVICES	100,000	-
CAPITAL PROJECTS	-	-
General Government	-	-
Public Safety	-	-
Health & Sanitation	-	-
Culture & Recreation	-	-
Social Services	-	-
Central Garage	-	-
Geographic Information System (GIS)	-	-
Federal Grants	-	-
State Grants	-	-
County Clerk	-	-
Circuit Clerk	-	-
Assessor	-	-
Prosecuting Attorney	-	-
Sheriff-Treasurer	-	-
Sheriff-Law Enforcement	-	-
Sheriff-Jail	-	-
Data Processing	-	-
Election - County Clerk	-	-
Circuit Court	-	-
Community Development	-	-
County Commission	-	-
Courthouse	-	-
Other Buildings	-	-
Extension Services	-	-
Other Boards & Authorities	-	-
Purchasing	-	-
Communication Center	-	-
Dog Warden	-	-
Emergency Services	-	-
Service of Process	-	-
Ambulance	-	-
Water	-	-
Parks & Recreation	-	-
Streets and Highways	-	-
	-	-
TOTAL CAPITAL OUTLAY	-	-
<b>Total Expenditures</b>	<b>\$ 38,613,649</b>	<b>\$ 398,185</b>

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2024 - 2025 Fiscal Year**

JEFFERSON COUNTY, WEST VIRGINIA  
REGULAR CURRENT EXPENSE LEVY  
FISCAL YEAR JULY 1, 2024 - JUNE 30, 2025

	Certificate of Valuation		
	Assessed Value for Tax Purposes	Levy Rate/\$100	Taxes Levied
Class I			
Personal Property	\$ 0	13.25	\$ 0
Public Utility	0		0
Total Class I	\$ 0		\$ 0
Class II			
Real Estate	\$ 3,756,705,030	26.50	\$ 9,955,268
Personal Property	3,106,750		8,233
Total Class II	\$ 3,759,811,780		\$ 9,963,501
Class III			
Real Estate	\$ 594,678,890	53.00	\$ 3,151,798
Personal Property	368,203,282		1,951,477
Public Utility	142,085,702		753,054
Total Class III	\$ 1,104,967,874		\$ 5,856,329
Class IV			
Real Estate	\$ 386,517,900	53.00	\$ 2,048,545
Personal Property	112,830,238		598,000
Public Utility	20,326,617		107,731
Total Class IV	\$ 519,674,755		\$ 2,754,276
<b>Total Value &amp; Projected Revenue</b>	<b>\$ 5,384,454,409</b>		<b>\$ 18,574,106</b>
Less Delinquencies, Exonerations & Uncollectable Taxes		4.08%	757,824
Less Tax Discounts		1.92%	342,073
Less Allowance for Tax Increment Financing (if Applicable)			0
<b>Total Projected Property Tax Collection</b>			<b>17,474,209</b>
Less Assessor Valuation Fund (Subtracted from regular current expense taxes levied only)		1.85%	0
Net Amount to be Raised by Levy of Property Taxes			\$ <b>17,474,209</b>

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JEFFERSON COUNTY, WEST VIRGINIA

Excess Levy/Levies

FISCAL YEAR JULY 1, 2024 - JUNE 30, 2025

	Certificate of Valuation Assessed Value for Tax Purposes	Levy Rate/\$100	Taxes Levied
Class I			
Personal Property	\$ 0	0.00	\$ 0
Public Utility	0		0
Total Class I	\$ 0		\$ 0
Class II			
Real Estate	\$ 3,756,705,030	0.00	\$ 9,955,268
Personal Property	3,106,750		8,233
Total Class II	\$ 3,759,811,780		\$ 9,963,501
Class III			
Real Estate	\$ 594,678,890	0.00	\$ 3,151,798
Personal Property	368,203,282		1,951,477
Public Utility	142,085,702		753,054
Total Class III	\$ 1,104,967,874		\$ 5,856,329
Class IV			
Real Estate	\$ 386,517,900	0.00	\$ 2,048,545
Personal Property	112,830,238		598,000
Public Utility	20,326,617		107,731
Total Class IV	\$ 519,674,755		\$ 2,754,276
<b>Total Value &amp; Projected Revenue</b>	\$		\$ <b>18,574,106</b>
Less Delinquencies, Exonerations & Uncollectable Taxes		4.08%	757,824
Less Tax Discounts		1.92%	342,073
<b>Net Amount to be Raised by Levy of Property Taxes</b>			\$ <b>17,474,209</b>



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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 \_\_\_\_ DAY OF MARCH 2024.

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(Signature)