

Jefferson County Commission Levy Estimate (Budget)
2025 - 2026 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:

General Fund	Estimated Revenues
Fund Balance	\$ 6,166,449
Property Taxes Current year	18,475,341
Prior Year Taxes	1,196,941
Tax Penalties, Interest & Publication Fees	285,000
Property Transfer Tax	1,900,000
Gas and Oil Severance Tax	300,000
Horse and Dog Racing Tax	3,000
Wine & Liquor Tax	275,000
Hotel Occupancy Tax	875,000
Waste Coal Producing Counties	5,000
Payment in Lieu of Taxes	315,000
Licenses	50
Building Permits	450,000
Miscellaneous Permits	100
Federal Grants / Federal Payment in Lieu of Taxes	97,500
Sheriff's Service of Process	14,000
Sheriff's Earnings	16,000
County Clerk's Earnings	152,000
Circuit Clerk's Earnings	25,000
Prosecuting Attorney's Earnings	800
Rents & Concessions	309,110
Ambulance Fees	1,501,000
Emergency Services Fees	1,500,000
Emergency 911 Fee	2,103,000
Franchise Agreement	515,000
IRP Fees (Interstate Registration Plan)	15,000
Regional Jail Operations Partial Reimbursement	50,000
Interest Earned	74,000
Miscellaneous Revenue	20,000
Sheriff's Commission	11,000
Gaming Income	2,938,000
Recycling Programs	300
Video Lottery	75,000
Contributions/Transfer from Other Entities	-
Refunds/Reimbursements (External Sources)	268,150
Dog & Kennel Reimbursement	28,560
General School Reimbursements	125,000
Magistrate Court Reimbursements	25,000
Transfers Assessor's Valuation Fund	645,009
Total Estimated General Fund Revenues	\$ 40,755,310

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	Estimated Revenues
Coal Severance Tax	
Assigned Fund Balance	\$ 100,000
Coal Severance Tax	100,000
Interest Earned on Investment	<u>1,200</u>
Total Coal Severance	\$ <u>201,200</u>

	General Fund	Coal Severance Tax Fund
ESTIMATED EXPENDITURES		
GENERAL GOVERNMENT		
County Commission	\$ 3,165,618	\$ 201,200
County Clerk	801,168	-
Circuit Clerk	539,279	-
Sheriff - Treasurer	536,108	-
Prosecuting Attorney	1,944,478	-
Assessor	484,840	-
Assessor's Valuation Fund	645,009	-
Statewide Computer Network	53,157	-
Agricultural Agent	140,404	-
Elections - County Clerk	350,145	-
Magistrate Court	3,200	-
Civil Service	2,875	-
Insurance Program (Self Insured)	3,016,000	-
Courthouse	2,096,807	-
Data Processing	1,365,999	-
Regional Development Authority	54,240	-
Economic Development	399,555	-
Engineering	1,621,908	-
Farm Preservation Program	101,719	-
Transfer to Financial Stabilization Fund	-	-
Contributions to Comms/Authorities	25,246	-
Contingencies - Not to Exceed 10% of Budget	<u>3,990,022</u>	<u>-</u>
TOTAL GENERAL GOVERNMENT	<u>21,337,777</u>	<u>201,200</u>
PUBLIC SAFETY	-	-
Sheriff - Law Enforcement	5,295,652	-
Sheriff - Service of Process	14,300	-
Regional Jail	775,000	-
Emergency Services	270,790	-
Communication Center	2,616,240	-
Fire Department	595,000	-
Ambulance Authority	6,473,233	-
Dog Warden/Humane Society	332,874	-
Central Garage	<u>665,817</u>	<u>-</u>
TOTAL PUBLIC SAFETY	<u>17,038,906</u>	<u>-</u>

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HEALTH AND SANITATION	-	-
Local Health Department	106,000	-
TOTAL HEALTH & SANITATION	106,000	-
CULTURE AND RECREATION	-	-
Parks & Recreation	1,130,969	-
Arts & Humanities	16,808	-
Community Center	29,162	-
Historical Commission	24,888	-
Visitor's Bureau	445,000	-
Library	370,800	-
TOTAL CULTURE & RECREATION	2,017,627	-
Public Transit	100,000	-
Family Court	155,000	-
TOTAL SOCIAL SERVICES	255,000	-
TOTAL CAPITAL OUTLAY	-	-
Total Expenditures	\$ 40,755,310	\$ 201,200

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JEFFERSON COUNTY, WEST VIRGINIA
REGULAR CURRENT EXPENSE LEVY
FISCAL YEAR JULY 1, 2025 - JUNE 30, 2026

	Certificate of Valuation Assessed Value for Tax Purposes	Levy Rate/\$100	Taxes Levied
Class I			
Personal Property	\$ 0	13.05	\$ 0
Public Utility	0		0
Total Class I	<u>\$ 0</u>		<u>\$ 0</u>
Class II			
Real Estate	\$ 4,179,458,770	26.10	\$ 10,908,387
Personal Property	3,021,920		7,887
Total Class II	<u>\$ 4,182,480,690</u>		<u>\$ 10,916,274</u>
Class III			
Real Estate	\$ 596,321,920	52.20	\$ 3,112,800
Personal Property	445,850,750		2,327,341
Public Utility	146,045,313		762,357
Total Class III	<u>\$ 1,188,217,983</u>		<u>\$ 6,202,498</u>
Class IV			
Real Estate	\$ 411,858,100	52.20	\$ 2,149,899
Personal Property	111,465,410		581,849
Public Utility	32,476,920		169,530
Total Class IV	<u>\$ 555,800,430</u>		<u>\$ 2,901,278</u>
Total Value & Projected Revenue	<u>\$ 5,926,499,103</u>		<u>\$ 20,020,050</u>
Less Delinquencies, Exonerations & Uncollectable Taxes		4.08%	816,818
Less Tax Discounts		1.92%	368,702
Less Allowance for Tax Increment Financing (if Applicable)			1,359
Total Projected Property Tax Collection			<u>18,833,171</u>
Less Assessor Valuation Fund (Subtracted from regular current expense taxes levied only)		1.90%	357,830
Net Amount to be Raised by Levy of Property Taxes			<u>\$ 18,475,341</u>

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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 20th DAY OF MARCH 2025.


(Signature)

