

FISCAL YEAR JULY 1, 2019 - JUNE 30, 2020

Jefferson

County Commission

CLASS: 1

TOTAL ASSESSED VALUE: 4,220,781,016

**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:
West Virginia State Auditor's Office, Attn: Ora Ash
153 West Main Street, Suite C, 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, 3rd, & 5th Thursday at 9:30am		Courthouse Hours	9-5 Monday thru Friday	
PRESIDENT	Josh Compton	PHONE	304-728-3282	ext. FAX	E-MAIL jjcompton05@gmail.com
COMMISSIONER	Caleb Wayne Hudson	PHONE	304-728-3282	ext. FAX	E-MAIL calebhudsonforjeffersonwv@gmail.com
COMMISSIONER	Ralph Lorenzetti	PHONE	304-728-3282	ext. FAX	E-MAIL rlorenzetti@jeffersoncountywv.org
COMMISSIONER	Patricia Noland	PHONE	304-728-3282	ext. FAX	E-MAIL patsynol@gmail.com
COMMISSIONER	Jane Tabb	PHONE	304-728-3282	ext. FAX	E-MAIL vinemont.farm@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	Peter Dougherty	PHONE	304-728-3205	ext. FAX	E-MAIL pdougherty@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

Michelle Gordon	Finance Director	304-724-8425	304-725-7916	mgordon@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, 153 WEST MAIN STREET, SUITE C, 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 2019.

	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	2,443,244,800
Personal Property	N/A	N/A	N/A	N/A	2,956,400
Total Class II					2,446,201,200
Class III					
Real Estate	N/A	N/A	N/A		530,294,110
Personal Property	N/A	N/A	N/A		254,415,670
Public Utility Property	N/A	N/A	N/A		139,100,107
Total Class III					923,809,887
Class IV					
Real Estate	N/A	N/A	N/A		311,428,210
Personal Property	N/A	N/A	N/A		74,162,890
Public Utility Property	N/A	N/A	N/A		22,549,859
Total Class IV					408,140,959
TOTAL FOR LEVYING BODY	N/A	N/A	4,220,781,016	N/A	3,778,152,046
Previous Year Total	N/A	N/A	N/A	N/A	3,608,539,717

Jefferson County Commission
SUPPLEMENTAL INFORMATION
FISCAL YEAR JULY 1, 2019 - JUNE 30, 2020

Percentage for Assessor's Valuation Fund.	<u>1.80%</u>
Percentage for Delinquencies and Exonerations.	<u>4.08%</u>
Percentage for Tax Discounts.	<u>1.92%</u>
Previous Year's Projected Revenue.	<u>14,140,405</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 2019.

	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		2,401,595,200
Personal Property	N/A	N/A		2,956,400
Total Class II	_____	_____	_____	2,404,551,600
Class III				
Real Estate	N/A	N/A		526,065,310
Personal Property	N/A	N/A		254,415,670
Public Utility Property	N/A	N/A		139,100,107
Total Class III	_____	_____	_____	919,581,087
Class IV				
Real Estate	N/A	N/A		307,578,110
Personal Property	N/A	N/A		69,471,500
Public Utility Property	N/A	N/A		21,885,225
Total Class IV	_____	_____	_____	398,934,835
TOTAL FOR LEVYING BODY	_____	_____	_____	3,723,067,522
Previous Year Total	N/A	N/A	N/A	3,558,007,259

JEFFERSON COUNTY, WEST VIRGINIA CALCULATING REDUCED LEVY RATE 2019 - 2020

CLASS	ROLL BACK VALUE (Column D)	X	WEIGHTING	=	WEIGHTED ASSESSED VALUE
Class 1	\$ _____	X	0.01	=	\$ _____ 0
Class 2	<u>2,404,551,600</u>	X	0.02	=	<u>48,091,032</u>
Class 3	<u>919,581,087</u>	X	0.04	=	<u>36,783,243</u>
Class 4	<u>398,934,835</u>	X	0.04	=	<u>15,957,393</u>
Total All Classes	\$ <u>3,723,067,522</u>		(Total WAV)		\$ <u>100,831,668</u>

Assessor's Valuation % per PVC: 1.80%
 Previous year's projecter \$ 14,140,405 102.80% % = \$ 14,536,336

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** **0.1442**

JEFFERSON COUNTY, WEST VIRGINIA CALCULATING REDUCED LEVY RATE Maximum with Hearing 2019 - 2020

CLASS	ROLL BACK VALUE (Column D)	X	WEIGHTING	=	WEIGHTED ASSESSED VALUE
Class 1	\$ _____	X	0.01	=	\$ _____ 0
Class 2	<u>2,404,551,600</u>	X	0.02	=	<u>48,091,032</u>
Class 3	<u>919,581,087</u>	X	0.04	=	<u>36,783,243</u>
Class 4	<u>398,934,835</u>	X	0.04	=	<u>15,957,393</u>
Total All Classes	\$ <u>3,723,067,522</u>		(Total WAV)		\$ <u>100,831,668</u>

Assessor's Valuation % per PVC: 1.80%
 Previous year's projecter \$ 14,140,405 111.80% % \$ 15,808,973

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** 0.1568

**JEFFERSON COUNTY, WEST VIRGINIA
LEVY PAGE
REGULAR CURRENT EXPENSE LEVY
2019 - 2020**

	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>	14.30	\$ <u> </u>
Public Utility	<u> </u>		<u> </u>
Total Class I	\$ <u> </u>		\$ <u> </u>
Class II			
Real Estate	\$ <u> 2,443,244,800</u>	28.60	\$ <u> 6,987,680</u>
Personal Property	<u> 2,956,400</u>		<u> 8,455</u>
Total Class II	\$ <u> 2,446,201,200</u>		\$ <u> 6,996,135</u>
Class III			
Real Estate	\$ <u> 530,294,110</u>	57.20	\$ <u> 3,033,282</u>
Personal Property	<u> 254,415,670</u>		<u> 1,455,258</u>
Public Utility	<u> 139,100,107</u>		<u> 795,653</u>
Total Class III	\$ <u> 923,809,887</u>		\$ <u> 5,284,193</u>
Class IV			
Real Estate	\$ <u> 311,428,210</u>	57.20	\$ <u> 1,781,369</u>
Personal Property	<u> 74,162,890</u>		<u> 424,212</u>
Public Utility	<u> 22,549,859</u>		<u> 128,985</u>
Total Class IV	\$ <u> 408,140,959</u>		\$ <u> 2,334,566</u>
Total Value & Projected Revenue	\$ <u> 3,778,152,046</u>		\$ <u> 14,614,894</u>
Less Delinquencies, Exonerations & Uncollectable Taxes		4.08%	596,288
Less Tax Discounts		1.92%	269,157
Less Allowance for Tax Increment Financing - see worksheet (Subtracted from regular current expense taxes levied only)		<u> </u>
Total Projected Property Tax Collection		13,749,449
Less Assessor Valuation Fund (Subtracted from regular current expense taxes levied only)		1.80%	247,490
Net Amount to be Raised by Levy of Property Taxes For Budget Purposes (Transfer amount to Worksheet GCRev - Account No. 301-01)			\$ 13,501,959

**JEFFERSON COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2019 - JUNE 30, 2020**

Account Number	01 GENERAL FUND REVENUE SUMMARY	Budgeted Revenues	Budgeted Revenues
		(Including Revisions) 2018 - 2019	2019 - 2020
295	Nonspendable Fund Balance		
296	Restricted Fund Balance		
297	Committed Fund Balance		
298	Assigned Fund Balance		
299	Unassigned Fund Balance	5,186,147	4,685,057
301 01	Property Taxes - Current Expense (Page 3-Net)	13,063,602	13,501,959
301 02-05	Prior Year Taxes	748,150	784,900
301 06	Supplemental Taxes	263,000	293,781
301 07	Surplus		
301 08	Delinquent & Nonentered Land Fund	40,000	30,000
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	297,950	313,100
303	Dog Taxes		
304	Property Transfer Tax	795,380	1,084,070
306	Gas and Oil Severance Tax	64,040	88,130
307	Horse and Dog Racing Tax	12,440	10,440
308	Wine & Liquor Tax	49,180	11,650
309	Hotel Occupancy Tax	726,600	807,450
310	Waste Coal Producing Counties		
311	Payment in Lieu of Taxes		
312	Synthetic Fuel Tax		
313	Miscellaneous Energy Tax (Coal Bed Methane)		
317	Licenses	65	65
318	Building Permits	340,140	357,500
319	Miscellaneous Permits	130	130
322	Federal Grants	445,000	270,000
323	State Grants	15,000	
324	Other Grants		
325	Federal Payment in Lieu of Taxes	20,000	20,000
327	Charges for Services		
328	Magistrate Court Clerk		
329	Sheriff's Service of Process	18,700	19,100
330	Sheriff's Earnings	199,300	192,600
331	County Clerk's Earnings	191,000	207,000

**JEFFERSON COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2019 - JUNE 30, 2020**

Account Number	01 GENERAL FUND REVENUE SUMMARY	Budgeted Revenues <small>(Including Revisions)</small>	Budgeted Revenues
		2018 - 2019	2019 - 2020
332	Circuit Clerk's Earnings	64,000	58,770
333	Prosecuting Attorney's Earnings	1,600	1,554
334	Accident Reports	4,700	4,200
335	Motor Vehicle License Fee		
336	Map Sales		
337	Clerk Deed Fees		
339	Parks & Recreation Fees		
340	Rents & Concessions	348,380	313,987
341	Landfill/Incinerator Fees		
342	Airport Revenue		
343	Cemetery Revenue		
344	Ambulance Fees	853,000	
345	Emergency Services Fees		
346	Emergency 911 Fee	2,089,100	1,962,900
347	Special Patrol/Security Systems		
348	Franchise Agreement	544,000	554,900
349	Inspection Fees		
350	IRP Fees (Interstate Registration Plan)	15,000	15,800
351	Jail Fees		
361	Fines, Fees & Court Costs		
362	Regional Jail Operations Partial Reimbursement	100,000	98,000
365	Interest Earned	32,170	32,871
366	Miscellaneous Revenue	23,558	29,800
367	Sheriff's Commission	11,600	11,600
368	Confiscated Property		
369	Commissions		
370	Gaming Income	544,200	479,400
371	Recycling Programs		
372	Filing Fees		
373	Video Lottery	2,941,500	2,868,000
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)	173,600	178,500
383	Parking		

**JEFFERSON COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2019 - JUNE 30, 2020**

Account Number	01 GENERAL FUND REVENUE SUMMARY	Budgeted Revenues <small>(Including Revisions)</small>	Budgeted Revenues
		2018 - 2019	2019 - 2020
384	Sale of Fixed Assets		
385	Gain/Loss on Sale of Fixed Assets		
388	Transfers From Other Funds	70,000	
390	Emergency 911 Reimbursement		
391	Dog & Kennel Reimbursement		
392	Concealed Weapons Reimbursements		
393	Home Confinement Reimbursements		
394	General School Reimbursements	264,000	264,000
395	Magistrate Court Reimbursements		
396	Worthless Check Reimbursements		
397	Payroll Reimbursements		
398	Transfers from Rainy Day Fund		
399	Transfers Assessor's Valuation Fund	515,250	529,664
01	Grand Totals -General Fund Revenues	31,071,482	30,080,878

**JEFFERSON COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2019 - JUNE 30, 2020**

Account Number	02 COAL SEVERANCE TAX FUND	Budgeted Revenues 2018 - 2019	Budgeted Revenues 2019 - 2020
298	Assigned Fund Balance	159,321	77,770
305	Coal Severance Tax	90,000	90,000
365	Interest Earned on Investment	900	900
382	Refunds/Reimbursements		
02	Grand Totals - Coal Severance Tax Fund Revenues	250,221	168,670

**JEFFERSON COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2019 - JUNE 30, 2020**

Expenditures	General Fund		Coal Severance Fund	
	General Budget	General Budget	Coal Budget	Coal Budget
	(Including Revisions) 2018 - 2019	2019 - 2020	(Including Revisions) 2018 - 2019	2019 - 2020
GENERAL GOVERNMENT #401 - 699				
401 County Commission	1,918,337	2,039,121	118,221	125,570
402 County Clerk	716,760	715,203		
403 Circuit Clerk	624,407	638,440		
404 Sheriff - Treasurer	534,467	543,544		
405 Prosecuting Attorney	1,825,538	1,816,077		
406 Assessor	539,183	534,258		
407 Assessor's Valuation Fund	515,250	529,664		
408 Statewide Computer Network	54,871	43,110		
409 Sheriff's Tax Processing				
410 County Surveyor				
411 Fiduciary Supervisor				
412 Agricultural Agent	134,464	136,777		
413 Elections - County Clerk	302,666	303,533		
415 Magistrate Court	2,000	3,000		
416 Circuit Court				
417 County Administrator				
418 Purchasing Department				
419 Personnel Office				
420 Custodial				
421 Civil Service				
422 Capital Planning				
423 Insurance Program (Self Insured)				
424 Courthouse	983,917	1,139,493		
425 Other Buildings	591,200	597,200		
426 Printing				
427 Microfilm				
428 Data Processing	500,955	567,681		
429 Regional Development Authority	19,795	19,795		
430 Community Development				
431 Economic Development	548,857	652,503		
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	1,468,956	1,468,501		

**JEFFERSON COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2019 - JUNE 30, 2020**

Expenditures	General Fund		Coal Severance Fund	
	General Budget	General Budget	Coal Budget	Coal Budget
	(Including Revisions) 2018 - 2019	2019 - 2020	(Including Revisions) 2018 - 2019	2019 - 2020
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	2,222,399	2,365,476		
697 Contributions to Comms/Authorities				
698 Transfers/Reimbursements	600,755	214,024	70,000	
699 Contingencies - Not to Exceed 10% of Budget	2,588,683	2,519,582		
TOTAL GENERAL GOVERNMENT	16,693,460	16,846,982	188,221	125,570

**JEFFERSON COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2019 - JUNE 30, 2020**

Expenditures	General Fund		Coal Severance Fund	
	General Budget	General Budget	Coal Budget	Coal Budget
	(Including Revisions) 2018 - 2019	2019 - 2020	(Including Revisions) 2018 - 2019	2019 - 2020
PUBLIC SAFETY #700 - 799				
700 Sheriff - Law Enforcement	4,371,516	4,239,346		
701 Sheriff - Service of Process	18,700	19,100		
702 County Jail - Reimbursable J/C				
703 County Jail - Nonreimbursable J/C				
704 Regional Jail	1,850,000	1,500,000		
705 Home Confinement				
706 Concealed Weapons				
707 Investigative Services				
708 Police Special Duty				
709 Juvenile Detention Center				
710 Civil Defense				
711 Emergency Services	267,579	270,436		
712 Communication Center	2,068,697	2,136,051		
713 Fire Department	665,000	577,500		
714 Fire Coordinator				
715 Ambulance Authority	3,006,648	2,231,347	17,000	17,000
716 Dog Warden/Humane Society	293,357	261,889		
717 Central Garage	280,857	345,280		
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	12,822,354	11,580,949	17,000	17,000

**JEFFERSON COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2019 - JUNE 30, 2020**

Expenditures	General Fund		Coal Severance Fund	
	General Budget	General Budget	Coal Budget	Coal Budget
	(Including Revisions) 2018 - 2019	2019 - 2020	(Including Revisions) 2018 - 2019	2019 - 2020
HEALTH & SANITATION #800 - 899				
800 Local Health Department	79,980	80,380		
801 Mental Health			15,000	15,000
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	79,980	80,380	15,000	15,000
CULTURE & RECREATION #900 - 949				
900 Parks & Recreation	726,306	771,280		
901 Swimming Pools				
902 4 - H Camp				
903 Arts & Humanities	14,532	16,149		
904 Museum Commission				
905 Fair Associations/Festivals				
906 Youth Camp				
907 Summer Youth Program				
908 Community Center				10,000
909 Historical Commission	21,550	23,913		
910 Civic Promotion				
911 Visitor's Bureau	363,300	411,225		
912 Travel Council				
913 Beautification				
914 Rails to Trails				
915 Hotel/Motel Promotion of Tourism				
916 Library	330,000	330,000		
917 Law Library				
918 Federal Grants				
919 State Grants				
TOTAL CULTURE & RECREATION	1,455,688	1,552,567		10,000

**JEFFERSON COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2019 - JUNE 30, 2020**

Expenditures	General Fund		Coal Severance Fund	
	General Budget	General Budget	Coal Budget	Coal Budget
	(Including Revisions) 2018 - 2019	2019 - 2020	(Including Revisions) 2018 - 2019	2019 - 2020
SOCIAL SERVICES #950 - 959				
950 Social Services				
951 Human Resources				
952 Senior Citizens				
953 Public Transit	20,000	20,000	30,000	1,100
954 Federal Grants				
955 State Grants				
956 Homeless Shelter				
957 Family Court				
958 Community Council				
959 Cemeteries				
TOTAL SOCIAL SERVICES	20,000	20,000	30,000	1,100
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, 2019 - JUNE 30, 2020**

Expenditures	General Fund		Coal Severance Fund	
	General Budget	General Budget	Coal Budget	Coal Budget
	<small>(Including Revisions)</small> 2018 - 2019	2019 - 2020	<small>(Including Revisions)</small> 2018 - 2019	2019 - 2020
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	31,071,482	30,080,878	250,221	168,670

JEFFERSON COUNTY, WEST VIRGINIA FISCAL YEAR JULY 1, 2019 - JUNE 30, 2020

Expenditures	General Fund		Coal Severance Fund	
	General Budget	General Budget	Coal Budget	Coal Budget
	(Including Revisions) 2018 - 2019	2019 - 2020	(Including Revisions) 2018 - 2019	2019 - 2020

	Amount of Appropriation 2019 - 2020	Account Number
PREMIUM TO PROSECUTING ATTORNEY INSTITUTE:	4,800	401
AUDIT COST / ALL FUNDS:	35,000	401

Gas & Oil Expenditures

General Government Expenditures	88,130	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	88,130	

CHART FOR ACCOUNT #388 TRANSFERS FROM OTHER FUNDS

Funds:		
	\$	
Total		

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, 2019 - JUNE 30, 2020**

County Classification:

1

FOR THE FISCAL YEAR JULY 1, 2019 - JUNE 30, 2020, ALL COUNTY OFFICIALS SHOULD BE COMPENSATED BASED ON THE COUNTY'S CLASSIFICATION AS OF: JULY 1,

Office	Elected Official	Date Current Term Began	2019 - 2020 Salary	West Virginia Code Reference
County Commissioners:				
	Josh Compton	January 1, 2017	41,395	§7-7-4
	Caleb Wayne Hudson	January 1, 2017	41,395	
	Ralph Lorenzetti	January 1, 2019	41,395	
	Patricia Noland	January 1, 2015	41,395	
	Jane Tabb	January 1, 2019	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, 2017	50,266	§7-7-4
	Agricultural Report		5,027	§7-7-6c
	Supplemental Salary		15,000	§7-7-6b
Sheriff				
	Peter Dougherty	January 1, 2017	50,266	§7-7-4
	Sheriff's Commission on Taxes		11,600	§11A-1-17
Prosecuting Attorney				
	Matthew Harvey	January 1, 2017	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, 2019 - JUNE 30, 2020**

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
FISCAL YEAR JULY 1, 2019 - JUNE 30, 2020**

Account Number	REVENUE RECAP	General Fund		Coal Severance Tax		
		Budgeted Revenues		Budgeted Revenues		
		2018 - 2019	2019 - 2020	2018 - 2019	2019 - 2020	
280	299	Beginning Balance, July 1st	5,186,147	4,685,057	159,321	77,770
301	302	Taxes	14,412,702	14,923,740		
303	312	Other Taxes	1,647,640	2,001,740	90,000	90,000
317	319	Licenses & Permits	340,335	357,695		
322	325	Intergovernmental	480,000	290,000		
327	350	Charges for Services	4,328,780	3,330,811		
361	361	Fines				
362	362	Regional Jail Op. Partial Reimb.	100,000	98,000		
363	365	Interest	32,170	32,871	900	900
366	385	Miscellaneous	3,694,458	3,567,300		
388	399	Transfers	849,250	793,664		
		Grand Totals - Revenues	31,071,482	30,080,878	250,221	168,670

Account Number	EXPENDITURE RECAP	General Fund		Coal Severance Tax		
		Budgeted Expenditures		Budgeted Expenditures		
		2018 - 2019	2019 - 2020	2018 - 2019	2019 - 2020	
401	699	General Government Expenditures	16,092,705	16,632,958	118,221	125,570
698	698	Transfers	600,755	214,024	70,000	
700	799	Public Safety Expenditures	12,822,354	11,580,949	17,000	17,000
800	899	Health & Sanitation Expenditures	79,980	80,380	15,000	15,000
900	949	Culture & Recreation Expenditures	1,455,688	1,552,567		10,000
950	959	Social Services Expenditures	20,000	20,000	30,000	1,100
960	999	Capital Projects Expenditures				
		Grand Totals - Expenditures	31,071,482	30,080,878	250,221	168,670

Budget Basis of Accounting:

Modified Accrual

STATE OF WEST VIRGINIA
JEFFERSON COUNTY, WEST VIRGINIA, WEST VIRGINIA

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 2019.

(Signature)

JEFFERSON COUNTY, WEST VIRGINIA
058 FINANCIAL STABILIZATION / RAINY DAY FUND
FISCAL YEAR JULY 1, 2019 - JUNE 30, 2020

Account Number	REVENUES	Actual Amount	Budgeted Revenues
		6/30/2018	2019 - 2020
299	Unassigned Fund Balance	610,013	400,000
365	Interest Earned		
366	Miscellaneous Revenue		
380	Contributions/Transfer from Other Entities		
388 001	Transfers From Other Funds		
398	Transfers From General Fund		2,365,476
058	Totals -Financial Stabilization / Rainy Day Fund Revenues	610,013	2,765,476

Account Number	EXPENDITURES	Actual Amount	Estimated Budget
		6/30/2018	2019 - 2020
696	Transfers to General Fund		-
698	Transfers/Reimbursements	210,013	200,000
699	Contingencies	400,000	2,565,476
	Totals - Financial Stabilization / Rainy Day Expenditures	610,013	2,765,476

Amount of Financial Stabilization Fund	\$ 2,765,476
Less: 30% of General County Fund	<u>9,024,263</u>
Amount over /under 30% of General Fund Budget	\$ <u><u>(6,258,787)</u></u>
Financial Stabilization is within the allowed 30% of General Fund Budget	