

| Jefferson County Commission FY21 Budget | | | Date Prepared: 3/11/2020 | | | | | | | |
|---|-----|----------------------|--------------------------|-------------------------------|----------------|-------------------------------------|--------------------------------|----------------------------|------------------------------|--------------|
| Department | No. | FY2019 Actual | FY2020 Budget | FY2021 Submitted Budget | % Chg | Commission Additions / (Cuts) | Insurance Contra Account | Merit/ COLA Increase | FY2021 Adjusted Budget | % Chg |
| Expenditures by Dept | | | | | | | | | | |
| Commission | 401 | 1,928,689 | 2,060,608 | 2,069,641 | 20.61% | (96,348) | (122,254) | 50,741 | 1,901,780 | -7.44% |
| Merit Increase | | - | - | 195,000 | | (20,000) | | (175,000) | - | |
| COLA | | - | - | 75,000 | | (5,000) | | (70,000) | - | |
| New Req-Airport | | - | - | 22,649 | | (17,649) | | | 5,000 | |
| New Req-Conservation Dist | | - | - | 8,000 | | (7,500) | | | 500 | |
| Insurance Premium Increase 4-7% | | - | - | 115,001 | | | (115,001) | | - | |
| County Clerk | 402 | 677,164 | 715,203 | 769,281 | 7.56% | (8,500) | (106,885) | 9,378 | 663,274 | -7.26% |
| Circuit Clerk | 403 | 623,346 | 638,440 | 631,370 | -1.11% | | (129,996) | 7,091 | 508,465 | -20.36% |
| Sheriff's Tax Office | 404 | 506,881 | 543,544 | 539,874 | -0.68% | | (48,882) | 6,594 | 497,586 | -8.46% |
| Prosecuting Attorney | 405 | 1,806,652 | 1,816,077 | 1,952,571 | 7.52% | | (265,598) | 25,595 | 1,712,568 | -5.70% |
| Assessor | 406 | 530,016 | 537,199 | 533,755 | -0.64% | | (88,513) | 4,090 | 449,332 | -16.36% |
| Assesor Valuation Fund | 407 | 508,508 | 529,664 | 528,199 | -0.28% | | | 8,076 | 536,275 | 1.25% |
| State Wide Computer Network | 408 | 57,865 | 43,110 | 54,871 | 27.28% | | | | 54,871 | 27.28% |
| Agricultural Agent | 412 | 122,803 | 136,777 | 137,637 | 0.63% | | (21,001) | 1,358 | 117,994 | -13.73% |
| County Clerk Elections | 413 | 311,982 | 303,533 | 307,338 | 1.25% | | (20,635) | 1,085 | 287,788 | -5.19% |
| Magistrate Court | 415 | 2,298 | 3,000 | 3,000 | 0.00% | | | | 3,000 | 0.00% |
| Insurance Program | 423 | - | - | - | | | 2,383,624 | | 2,383,624 | #DIV/0! |
| Maintenance Dept | 424 | 1,078,105 | 1,120,540 | 1,233,707 | 10.10% | | (180,947) | 15,024 | 1,067,784 | -4.71% |
| Other Building | 425 | 710,177 | 623,734 | 726,300 | 16.44% | | | | 726,300 | 16.44% |
| Data Processing (IT) | 428 | 438,865 | 567,681 | 618,256 | 8.91% | (37,475) | (37,521) | 4,211 | 547,471 | -3.56% |
| RDA | 429 | 19,794 | 19,795 | 19,795 | 0.00% | 10,179 | | | 29,974 | 51.42% |
| EC Development | 431 | 553,549 | 652,503 | 502,077 | -23.05% | | (47,691) | 4,199 | 458,585 | -29.72% |
| Engineering, Planning, Zoning, GIS | 440 | 1,379,995 | 1,468,501 | 1,507,663 | 2.67% | | (252,352) | 20,411 | 1,275,722 | -13.13% |
| Transfers to Other Entities | 697 | 3,067 | - | 3,100 | 100.00% | | | | 3,100 | |
| Law Enforcement | 700 | 4,313,311 | 4,290,371 | 4,859,339 | 13.26% | (469,028) | (553,939) | 51,962 | 3,888,334 | -9.37% |
| Service of Process | 701 | 18,700 | 19,100 | 18,900 | -1.05% | | | | 18,900 | -1.05% |
| Regional Jail | 704 | 1,204,513 | 1,500,000 | 1,200,000 | -20.00% | (150,000) | | | 1,050,000 | -30.00% |
| Homeland Security | 711 | 238,496 | 270,436 | 268,164 | -0.84% | | (30,805) | 3,044 | 240,403 | -11.11% |
| Communication Center (911) | 712 | 1,807,990 | 2,136,051 | 2,480,935 | 16.15% | (180,554) | (330,775) | 27,676 | 1,997,282 | -6.50% |
| JCESA - Ambulance | 715 | 2,102,376 | 2,231,347 | 4,462,847 | 100.01% | (1,840,000) | | | 2,622,847 | 17.55% |
| JCESA - Fire | 713 | 665,000 | 577,500 | 577,500 | 0.00% | | | | 577,500 | 0.00% |
| Animal Control | 716 | 283,849 | 261,889 | 249,938 | -4.56% | | (20,659) | 3,701 | 232,980 | -11.04% |
| Central Garage | 717 | 301,626 | 325,280 | 322,285 | -0.92% | | (10,170) | 764 | 312,879 | -3.81% |
| Health Department | 800 | 79,980 | 80,380 | 80,782 | 0.50% | | | | 80,782 | 0.50% |
| Landfill | 808 | - | - | - | | | | | - | |
| Parks and Recreation | 900 | 742,886 | 771,280 | 818,892 | 6.17% | (15,000) | | | 803,892 | 4.23% |
| Arts and Humanities | 903 | 15,369 | 16,149 | 16,884 | 4.55% | | | | 16,884 | 4.55% |
| Community Center | 908 | - | - | 12,000 | 100.00% | (12,000) | | | - | |
| Historical Commission | 909 | 25,257 | 23,913 | 30,001 | 25.46% | (5,000) | | | 25,001 | 4.55% |
| Visitors Bureau | 911 | 384,213 | 411,225 | 422,100 | 2.64% | | | | 422,100 | 2.64% |
| Library | 916 | 330,000 | 330,000 | 380,000 | 15.15% | (50,000) | | | 330,000 | 0.00% |
| Senior Citizens | 952 | - | - | 7,043 | 100.00% | (7,043) | | | - | |
| Public Transit | 953 | 20,000 | 60,000 | 80,000 | 33.33% | (50,000) | | | 30,000 | -50.00% |
| Total Expenditures | | \$ 23,793,322 | \$ 25,084,830 | \$ 28,841,695 | 14.98% | \$ (2,960,918) | \$ - | \$ - | \$ 25,880,777 | 3.17% |
| Revenue | | \$ 25,346,564 | \$ 25,449,593 | \$ 25,929,206 | 1.88% | \$ 107,210 | | | \$ 26,036,416 | 2.31% |
| Operating Surplus / (Deficit) | | \$ 1,553,242 | \$ 364,763 | \$ (2,912,489) | | | | | \$ 155,639 | |
| Contingencies | | | | | | | | | | |
| Contingency for Emergencies | 696 | \$ - | \$ 200,000 | \$ 200,000 | 0.00% | | | | \$ 200,000 | 0.00% |
| Operating Surplus / (Deficit) | | | | | | | | | | |
| After Contingency for Emergency | | 1,553,242 | 164,763 | (3,112,489) | | | | | (44,361) | |
| Transfers to Other Funds | | | | | | | | | | |
| Trns to Capital Fund (5% Gambling) | 698 | \$ 562,000 | \$ 729,400 | \$ 899,350 | | \$ (660,000) | | | \$ 239,350 | |
| Trns to Capital Fund | 698 | 38,755 | 938,198 | - | | | | | - | |
| Subtotal Trns to C/O Fund | | 600,755 | 1,667,598 | 899,350 | -46.07% | (660,000) | | | 239,350 | |
| Trns to Stabilization Fund | 696 | - | - | - | | | | | - | |
| Trns (from) to Other Funds | 696 | - | - | - | | | | | - | |
| Total Transfers Out of General Fund | | \$ 600,755 | \$ 1,667,598 | \$ 899,350 | -46.07% | \$ (660,000) | | | \$ 239,350 | |
| Net Use of Funds - Surplus / (Deficit) | | \$ 952,487 | \$ (1,502,835) | \$ (4,011,839) | | \$ 660,000 | | | \$ (283,711) | |
| Beginning Fund Balance | 699 | \$ 5,186,147 | \$ 6,138,634 | \$ 4,635,799 | | | | | \$ 4,635,799 | |
| Net Change in Fund Balance | | 952,487 | (1,502,835) | (4,011,839) | | | | | (283,711) | |
| Ending Fund Balance | | \$ 6,138,634 | \$ 4,635,799 | \$ 623,960 | | | | | \$ 4,352,088 | |
| Fund Balance as a % of Oper Exp | | 25.80% | 18.48% | 2.16% | | | | | 16.69% | |
| Fund Balance Reserve Policy | | | | | | | | | | |
| JCC Policy Minimum of 16.67% of Exp | | \$ 3,966,347 | \$ 4,181,641 | \$ 4,807,911 | | | | | \$ 4,314,326 | |
| JCC Goal of 20.00% of Expenditures | | \$ 4,758,664 | \$ 5,016,966 | \$ 5,768,339 | | | | | \$ 5,176,155 | |
| State Required 10.0% of Expenditures | | \$ 2,379,332 | \$ 2,508,483 | \$ 2,884,170 | | | | | \$ 2,588,078 | |

| Department | Account | Comm Rev | Dept Total |
|--|-------------------------------------|--------------------|--------------------|
| Expenditure Adjustments | | | |
| 401-Commission | 568-001 Day Report Center | (34,841) | |
| | 56800-EPCD Fund only Em Ash Bore | (7,500) | |
| | 56802-Airport Cut | (3,315) | |
| | 56802-Airport -move to Coal Sev | (14,334) | |
| | Cut Grant Coorinator | (61,507) | |
| | Cut Cola & MI Amount | (25,000) | (146,497) |
| 402-County Clerk | Professional Services | (8,500) | (8,500) |
| 428-IT | 216-Maint Repair Equip | (1,500) | |
| | 223-Professional Services | (12,500) | |
| | 354-Computer Hardware | (21,000) | |
| | 355-IT Support | (1,500) | |
| | 356-License & Annual Fees | (975) | (37,475) |
| | | | - |
| 429-RDA | Late Request | 10,179 | 10,179 |
| 696-Transfers to Capital Outlay | | | - |
| 700-Sheriff Law Enf | Wages & Benefits 9 Positions | (603,036) | |
| | Wages & Benefits 2 Grant Positions | 134,008 | (469,028) |
| 704-Regional Jail Fees | 344-Jail Fees | (150,000) | (150,000) |
| 712-Communication Ctr | Wages & Ben-cut 3 new Dispatch | (167,968) | |
| | Wages & Benefits Asst Sup | (12,586) | (180,554) |
| 713-Fire | Cut Contribution | | |
| 715-JCESA-Amb Auth | Cut 23 new FT Staff (keep 4 new) | (1,840,000) | (1,840,000) |
| 900-Parks & Recreation | 567-Cut 50% of new position request | (15,000) | (15,000) |
| 908- Community Center | 568-JC Ministries-Move to Coal Sev | (12,000) | (12,000) |
| 909-Historical Commission | 567-Cut Trust request | (5,000) | (5,000) |
| 916-Libraries | 567-Cut to PY Funding Level | (50,000) | (50,000) |
| 952-Senior Citizens | 567-Correct Request amount | 8,920 | |
| | 567-Move to Coal Sev | (15,963) | (7,043) |
| 953-Public Transit | 567-Cut Marc Train Funding | (80,000) | |
| | 567-Add Request Amount | 30,000 | (50,000) |
| Total Increase (Decrease) to Expenditures | | (2,960,918) | (2,960,918) |
| Revenue Adjustments | | | |
| Federal Grant Funding | 001.323IG0 75% of 2 LEO Positions | 100,506 | 100,506 |
| Property Tax Revenue | 001.301 Per Cert of Valuation | (1,372) | (1,372) |
| Assessor Valuation Fund | 001.399TR0 Transfer In | 8,076 | 8,076 |
| | | 107,210 | 107,210 |

Jefferson County Commission
Coal Severance Fund 002

3/12/2020

| Description | FY19 | FY20 | | | FY21 |
|--|----------|-----------|---------|-----------|-----------|
| | Actual | Budget | YTD | Projected | Budget |
| Revenues | | | | | |
| Coal Severance Tax | 118,407 | 90,000 | 102,639 | 103,000 | 105,000 |
| Interest | 922 | 900 | 526 | 950 | 975 |
| Total Revenue | 119,329 | 90,900 | 103,165 | 103,950 | 105,975 |
| Expenditures | | | | | |
| 401 County Commission | 25,651 | 119,520 | - | 40,000 | 151,348 |
| 440 Engineering | - | 48,600 | 3,766 | 48,600 | - |
| 715 Ambulance Authority | - | 17,000 | - | 17,000 | - |
| 800 Health Department | - | 3,600 | 3,600 | 3,600 | - |
| 801 Mental Health | 12,050 | 15,000 | 7,650 | 15,000 | 15,000 |
| 908 Community Center | 4,000 | 10,000 | 7,500 | 1,000 | 12,000 |
| 909 Historical Commission | 500 | - | - | - | - |
| 950 CASA | - | 5,000 | 5,000 | 5,000 | - |
| 952 Senior Citizens | - | - | - | - | 15,963 |
| 953 Public Transit | 30,000 | 1,100 | - | - | 14,334 |
| Total Expenditures | 72,201 | 219,820 | 27,516 | 130,200 | 208,645 |
| Excess / (Deficiency) of Revenues over Expenditures | 47,128 | (128,920) | 75,649 | (26,250) | (102,670) |
| Transfers from (to) General Fund | (77,528) | - | - | - | - |
| Excess / (Deficiency) of Revenues over Expenditures and Transfers to Other Funds | (30,400) | (128,920) | 75,649 | (26,250) | (102,670) |
| Fund Bal Beginning | 159,320 | 128,920 | 128,920 | 128,920 | 102,670 |
| Net Change in Fund Bal | (30,400) | (128,920) | 75,649 | (26,250) | (102,670) |
| Fund Bal Ending | 128,920 | - | 204,569 | 102,670 | - |

Jefferson County Commission
 Position Count History (FT Employees)

| Dept | Description | FY2018 | FY2019 | FY2020 | FY2021 | Inc / (Dec) FY20-21 |
|-------------|--------------------------|---------------|---------------|---------------|---------------|--------------------------------|
| 401 | County Commission | 6 | 6 | 6 | 7 | 1 |
| 402 | County Clerk | 10 | 10 | 10 | 10 | 0 |
| 403 | Circuit Clerk | 9 | 9 | 9 | 9 | 0 |
| 404 | Sheriff's Tax Office | 7 | 6 | 6 | 6 | 0 |
| 405 | Prosecuting Attorney | 19 | 19 | 19 | 20 | 1 |
| 406 | Assessor | 6 | 6 | 6 | 6 | 0 |
| 407 | Assr/Valuation | 6 | 7 | 7 | 7 | 0 |
| 412 | Ag Agent | 2 | 2 | 2 | 2 | 0 |
| 413 | Voter Reg | 2 | 2 | 2 | 2 | 0 |
| 424/717 | Maint/Garage | 15 | 15 | 15 | 15 | 0 |
| 428 | IT | 2 | 2 | 3 | 3 | 0 |
| 431 | Development Authority | 5 | 5 | 4 | 4 | 0 |
| 440 | Engineering | 18 | 18 | 18 | 18 | 0 |
| 700 | Sheriff's Law | 37 | 38 | 38 | 41 | 3 |
| 700 | Bailiffs | 3 | 6 | 7 | 7 | 0 |
| 711 | Homeland Security | 3 | 3 | 3 | 3 | 0 |
| 712 | 911 Communications | 24 | 26 | 27 | 28 | 1 |
| 716 | Animal Control | 5 | 4 | 4 | 4 | 0 |
| | Elected Officials | 10 | 10 | 10 | 10 | 0 |
| | Totals | 189 | 194 | 196 | 202 | 6 |
| | <i>Count Inc / (Dec)</i> | <i>8.5</i> | <i>5</i> | <i>2</i> | <i>6</i> | |
| | <i>% Inc / (Dec)</i> | <i>5%</i> | <i>3%</i> | <i>1%</i> | <i>3%</i> | |

Jefferson County Government FY2020-2021 Annual Salaries Effective 7/1/2020

(Paid Bi-weekly Based on Hours Worked per Period)

0.7% COLA

Revised 03-11-2020

| New Grade | Bi-Wkly Hrs | Annual Minimum | Annual Maximum | New Range | Per Hour Minimum | Per Hour Maximum | % Between Grades |
|-----------|-------------|----------------|----------------|-----------|------------------|------------------|------------------|
| 1 | 70 | 22,197 | 35,515 | 60.0% | 12.1963 | 19.5141 | |
| | 80 | 25,368 | 40,589 | 60.0% | 12.1963 | 19.5141 | |
| 2 | 70 | 27,615 | 44,184 | 60.0% | 15.1727 | 24.2764 | 24.4% |
| | 80 | 31,559 | 50,494 | 60.0% | 15.1727 | 24.2764 | 24.4% |
| 4 | 70 | 33,032 | 52,851 | 60.0% | 18.1492 | 29.0387 | 8.9% |
| | 80 | 37,750 | 60,400 | 60.0% | 18.1492 | 29.0387 | 8.9% |
| 5 | 70 | 38,448 | 61,517 | 60.0% | 21.1252 | 33.8003 | 16.4% |
| | 80 | 43,940 | 70,304 | 60.0% | 21.1252 | 33.8003 | 16.4% |
| 6 | 70 | 44,525 | 71,240 | 60.0% | 24.4640 | 39.1424 | 15.8% |
| | 80 | 50,886 | 81,418 | 60.0% | 24.4640 | 39.1424 | 15.8% |
| 7 | 70 | 47,862 | 76,579 | 60.0% | 26.2976 | 42.0762 | 7.5% |
| | 80 | 54,699 | 87,519 | 60.0% | 26.2976 | 42.0762 | 7.5% |
| 8 | 80 | 70,951 | 113,522 | 60.0% | 34.1111 | 54.5778 | 29.7% |
| 9 | 80 | 81,787 | 130,859 | 60.0% | 39.3204 | 62.9127 | 15.3% |
| 10 | 80 | 103,454 | 165,526 | 60.0% | 49.7375 | 79.5801 | 26.5% |

Jefferson County Sheriff's Deputies

| DEPUTY | Uncertified | Certified | Annual Minimum | Annual Maximum | New Range | Per Hour Minimum | Per Hour Maximum | % Between Grades |
|--------------|-------------|-----------|----------------|----------------|-----------|------------------|------------------|------------------|
| | 44,183 | 47,833 | 49,283 | 73,924 | 50.0% | 21.2418 | 22.9963 | |
| | | | | | | 23.6935 | 35.5403 | 11.5% |
| CORPORAL | | | 54,568 | 81,853 | 50.0% | 26.2347 | 39.3521 | 10.7% |
| SERGEANT | | | 59,853 | 89,780 | 50.0% | 28.7755 | 43.1632 | 9.7% |
| LIEUTENANT | | | 65,139 | 97,708 | 50.0% | 31.3167 | 46.9750 | 8.8% |
| CHIEF DEPUTY | | | 75,708 | 113,562 | 50.0% | 36.3982 | 54.5973 | 16.2% |

CERTIFICATE OF VALUATION

County Commission

Jefferson

(Levying Body)

(County)

TO:

County Commission President

(County Commission President, School Board Secretary or Municipal Clerk or Recorder)

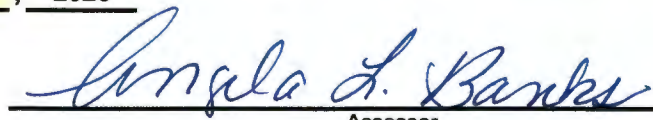
The undersigned Assessor and County Clerk of said County do hereby certify the assessed value of the various classes of real estate, personal property and public utility property for the assessment year 2020

| | 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 | 2,620,922,260 | 579,700 | 2,621,501,960 | 85,142,500 | 2,535,779,760 |
| Personal Property | 3,373,700 | 0 | 3,373,700 | 463,800 | 2,909,900 |
| Total Class II | 2,624,295,960 | 579,700 | 2,624,875,660 | 85,606,300 | 2,538,689,660 |
| Class III | | | | | |
| Real Estate | 520,841,030 | 200,101,680 | 720,942,710 | | 520,841,030 |
| Personal Property | 257,385,310 | 4,405,950 | 261,791,260 | | 257,385,310 |
| Public Utility Property | 143,793,334 | 0 | 143,793,334 | | 143,793,334 |
| Total Class III | 922,019,674 | 204,507,630 | 1,126,527,304 | | 922,019,674 |
| Class IV | | | | | |
| Real Estate | 316,391,610 | 166,803,550 | 483,195,160 | | 316,391,610 |
| Personal Property | 78,776,990 | 0 | 78,776,990 | | 78,776,990 |
| Public Utility Property | 23,157,810 | 0 | 23,157,810 | | 23,157,810 |
| Total Class IV | 418,326,410 | 166,803,550 | 585,129,960 | | 418,326,410 |
| TOTAL FOR LEVYING BODY | 3,964,642,044 | 371,890,880 | 4,336,532,924 | 85,606,300 | 3,879,035,744 |

Given under our hands this 19th day of February, 2020



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, 153 W Main St, Suite C 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 - Tax Dept.

Photocopy - Auditor's Office
Photocopy - Retain

Photocopy - Board of Ed. Only - State Dept. of Education

**ASSESSED VALUES FOR CALCULATING
REDUCED (ROLLED BACK) LEVY RATES**

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 REDUCED (ROLLED BACK) LEVY RATE for the assessment year 2020

| | Column A Assessed Valuation For Tax Purposes (w/o Homestead & Exempt) | Column B New Property and Back Tax Property (Excluding TIF) | Column C TIF Tax Incremental Financing Value | Column D Assessed Valuation For Tax Purposes Minus New Property, Back Tax Property & TIF (Col A Minus Col B and C) |
|-------------------------------|---|---|---|--|
| 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 | 2,535,779,760 | 32,976,100 | 0 | 2,502,803,660 |
| Personal Property | 2,909,900 | 0 | 0 | 2,909,900 |
| Total Class II | 2,538,689,660 | 32,976,100 | 0 | 2,505,713,560 |
| Class III | | | | |
| Real Estate | 520,841,030 | 1,315,900 | 0 | 519,525,130 |
| Personal Property | 257,385,310 | 2,969,640 | 0 | 254,415,670 |
| Public Utility Property | 143,793,334 | 4,693,227 | 0 | 139,100,107 |
| Total Class III | 922,019,674 | 8,978,767 | 0 | 913,040,907 |
| Class IV | | | | |
| Real Estate | 316,391,610 | 3,370,800 | 0 | 313,020,810 |
| Personal Property | 78,776,990 | 4,614,100 | 0 | 74,162,890 |
| Public Utility Property | 23,157,810 | 607,951 | 0 | 22,549,859 |
| Total Class IV | 418,326,410 | 8,592,851 | 0 | 409,733,559 |
| TOTAL FOR LEVYING BODY | 3,879,035,744 | 50,547,718 | 0 | 3,828,488,026 |

Given under our hands this 19th day of February, 2020


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.



State of West Virginia

John B. McCuskey

State Auditor

Office of the State Auditor
Local Government Services
153 West Main Street, Suite C
Clarksburg, West Virginia 26301

Toll Free: (877) 982-9148
Telephone: (304) 627-2415
Fax: (304) 627-2417
www.wvsao.gov

TO: All West Virginia County Commissions

FROM: Ora L. Ash, *Ora L. Ash*
Deputy State Auditor
Local Government Services Division

DATE: March, 2020

RE: Property Tax Levy Rates and Taxes Levied 2020-2021

Received

MAR 03 2020

Jefferson County Commission

This office has calculated the property tax rates to generate the maximum revenue authorized pursuant to W. Va. Code § 11-8-6e for each county commission and municipal corporation. In addition, we have applied the reduced rate to the values certified by the county assessor (Column E) and extended the taxes levied on the enclosed levy page worksheet.

Keep in mind we are not suggesting what your actual levy rate should be. We are only assisting you in determining the maximum rates authorized without a public hearing.

If you choose to use the electronic budget format on our web-site, these calculations will be done automatically for you.

Please understand that because of the magnitude of the task at hand errors may exist. The enclosed information should be used to confirm the accuracy of the calculations prepared by your entity. If differences exist and you cannot determine the reason for the discrepancy, please contact us at 304-627-2415.

Enclosure: Rate Calculation
Levy Page

**JEFFERSON COUNTY
LEVY PAGE
REGULAR CURRENT EXPENSE LEVY
2020 - 2021**

| Current Year | Column E Certificate of Valuation Assessed Value for Tax Purposes | Levy Rate/\$100 | Taxes Levied |
|---|--|----------------------------|-------------------------|
| Class I | | | |
| Personal Property | \$ 0 | 14.30 | \$ 0 |
| Public Utility | 0 | | 0 |
| Total Class I | \$ 0 | | \$ 0 |
| Class II | | | |
| Real Estate | \$ 2,535,779,760 | 28.60 | \$ 7,252,330 |
| Personal Property | 2,909,900 | | 8,322 |
| Total Class II | \$ 2,538,689,660 | | \$ 7,260,652 |
| Class III | | | |
| Real Estate | \$ 520,841,030 | 57.20 | \$ 2,979,211 |
| Personal Property | 257,385,310 | | 1,472,244 |
| Public Utility | 143,793,334 | | 822,498 |
| Total Class III | \$ 922,019,674 | | \$ 5,273,953 |
| Class IV | | | |
| Real Estate | \$ 316,391,610 | 57.20 | \$ 1,809,760 |
| Personal Property | 78,776,990 | | 450,604 |
| Public Utility | 23,157,810 | | 132,463 |
| Total Class IV | \$ 418,326,410 | | \$ 2,392,827 |
| Total Value & Projected Revenue | \$ 3,879,035,744 | | \$ 14,927,432 |
| Less Delinquencies, Exonerations & Uncollectable Taxes | | 4.08% | 609,039 |
| Less Tax Discounts | | 1.92% | 274,913 |
| Less Allowance for Tax Increment Financing - see worksheet (Subtracted from regular current expense taxes levied only) | | | 0 |
| Total Projected Property Tax Collection | | | 14,043,480 |
| Less Assessor Valuation Fund (Subtracted from regular current expense taxes levied only) | | 1.80% | 252,783 |
| Net Amount to be Raised by Levy of Property Taxes For Budget Purposes (Transfer amount to #301-01 on page 4) | | | \$ 13,790,697 |

JEFFERSON COUNTY
CALCULATING REDUCED LEVY RATE
2020 - 2021

| CLASS | ROLL BACK VALUE (Column D) | X | WEIGHTING | WEIGHTED ASSESSED VALUE |
|--------------------------|---------------------------------------|---|-------------------|-------------------------------------|
| Class 1 | \$ <u>0</u> | X | 0.01 | \$ <u>0</u> |
| Class 2 | <u>2,505,713,560</u> | X | 0.02 | <u>50,114,271</u> |
| Class 3 | <u>913,040,907</u> | X | 0.04 | <u>36,521,636</u> |
| Class 4 | <u>409,733,559</u> | X | 0.04 | <u>16,389,342</u> |
| Total All Classes | \$ <u><u>3,828,488,026</u></u> | | (Total WA) | \$ <u><u>103,025,249</u></u> |

2

| | | | | | |
|-----------------------------------|---|------------------------|---------|---|----------------------|
| Previous year's projected revenue | X | 101% + % for Assessor: | 1.80% | | |
| \$ <u>14,614,894</u> | | | 102.80% | X | \$ <u>15,024,111</u> |

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 | <u>14.30</u> | ¢ | X | 2 | Class 2 Rate: <u>28.60</u> |
| Class 1 Rate | <u>14.30</u> | ¢ | X | 4 | Class 3 & 4 Rate: <u>57.20</u> |

DO NOT USE RATES IN EXCESS OF 2 DECIMAL PLACES

Divide by the TOTAL WEIGHTED ASSESSED VALUE (TOTAL WAV) USE 4 DECIMAL POINTS HE **0.1458**

FISCAL YEAR JULY 1, 2020 - JUNE 30, 2021

Jefferson

County Commission

CLASS: 1

TOTAL ASSESSED VALUE: 4,336,532,924

**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
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, & 5th Thursday at 9:30am; and the 3rd Thurs at 6PM | | Courthouse Hours 9-5 Monday thru Friday | | |
| PRESIDENT | Jane Tabb | PHONE | 304-728-3282 | ext. FAX | E-MAIL vinemont.farm@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 | Joshua Compton | PHONE | 304-728-3282 | ext. FAX | E-MAIL jjcompton05@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, 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 2020.

| | 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 | 2,535,779,760 |
| Personal Property | N/A | N/A | N/A | N/A | 2,909,900 |
| Total Class II | | | | | 2,538,689,660 |
| Class III | | | | | |
| Real Estate | N/A | N/A | N/A | | 520,841,030 |
| Personal Property | N/A | N/A | N/A | | 257,385,310 |
| Public Utility Property | N/A | N/A | N/A | | 143,793,334 |
| Total Class III | | | | | 922,019,674 |
| Class IV | | | | | |
| Real Estate | N/A | N/A | N/A | | 316,391,610 |
| Personal Property | N/A | N/A | N/A | | 78,776,990 |
| Public Utility Property | N/A | N/A | N/A | | 23,157,810 |
| Total Class IV | | | | | 418,326,410 |
| TOTAL FOR LEVYING BODY | N/A | N/A | 4,336,532,924 | N/A | 3,879,035,744 |
| Previous Year Total | N/A | N/A | N/A | N/A | 3,778,152,046 |

Jefferson County Commission
SUPPLEMENTAL INFORMATION
FISCAL YEAR JULY 1, 2020 - JUNE 30, 2021

| | |
|--|-------------------|
| 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>14,614,894</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 2020.

| | 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 | | 2,502,803,660 |
| Personal Property | N/A | N/A | | 2,909,900 |
| Total Class II | | | | 2,505,713,560 |
| Class III | | | | |
| Real Estate | N/A | N/A | | 519,525,130 |
| Personal Property | N/A | N/A | | 254,415,670 |
| Public Utility Property | N/A | N/A | | 139,100,107 |
| Total Class III | | | | 913,040,907 |
| Class IV | | | | |
| Real Estate | N/A | N/A | | 313,020,810 |
| Personal Property | N/A | N/A | | 74,162,890 |
| Public Utility Property | N/A | N/A | | 22,549,859 |
| Total Class IV | | | | 409,733,559 |
| TOTAL FOR LEVYING BODY | | | | 3,828,488,026 |
| Previous Year Total | N/A | N/A | N/A | 3,723,067,522 |

JEFFERSON COUNTY, WEST VIRGINIA CALCULATING REDUCED LEVY RATE 2020 - 2021

| CLASS | ROLL BACK VALUE (Column D) | X | WEIGHTING | = | WEIGHTED ASSESSED VALUE |
|--------------------------|--------------------------------|---|--------------------|---|------------------------------|
| Class 1 | \$ _____ | X | 0.01 | = | \$ _____ 0 |
| Class 2 | <u>2,505,713,560</u> | X | 0.02 | = | <u>50,114,271</u> |
| Class 3 | <u>913,040,907</u> | X | 0.04 | = | <u>36,521,636</u> |
| Class 4 | <u>409,733,559</u> | X | 0.04 | = | <u>16,389,342</u> |
| Total All Classes | \$ <u>3,828,488,026</u> | | (Total WAV) | | \$ <u>103,025,249</u> |

Assessor's Valuation % per PVC: 1.80%
 Previous year's projecter \$ 14,614,894 102.80% % = \$ 15,024,111

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** **0.1458**

JEFFERSON COUNTY, WEST VIRGINIA CALCULATING REDUCED LEVY RATE Maximum with Hearing 2020 - 2021

| CLASS | ROLL BACK VALUE (Column D) | X | WEIGHTING | = | WEIGHTED ASSESSED VALUE |
|--------------------------|--------------------------------|---|--------------------|---|------------------------------|
| Class 1 | \$ _____ | X | 0.01 | = | \$ _____ 0 |
| Class 2 | <u>2,505,713,560</u> | X | 0.02 | = | <u>50,114,271</u> |
| Class 3 | <u>913,040,907</u> | X | 0.04 | = | <u>36,521,636</u> |
| Class 4 | <u>409,733,559</u> | X | 0.04 | = | <u>16,389,342</u> |
| Total All Classes | \$ <u>3,828,488,026</u> | | (Total WAV) | | \$ <u>103,025,249</u> |

Assessor's Valuation % per PVC: 1.80%
 Previous year's projecter \$ 14,614,894 111.80% % \$ 16,339,451

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** 0.1586

**JEFFERSON COUNTY, WEST VIRGINIA
LEVY PAGE
REGULAR CURRENT EXPENSE LEVY
2020 - 2021**

| | 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> 2,535,779,760</u> | 28.60 | \$ <u> 7,252,330</u> |
| Personal Property | <u> 2,909,900</u> | | <u> 8,322</u> |
| Total Class II | \$ <u> 2,538,689,660</u> | | \$ <u> 7,260,652</u> |
| Class III | | | |
| Real Estate | \$ <u> 520,841,030</u> | 57.20 | \$ <u> 2,979,211</u> |
| Personal Property | <u> 257,385,310</u> | | <u> 1,472,244</u> |
| Public Utility | <u> 143,793,334</u> | | <u> 822,498</u> |
| Total Class III | \$ <u> 922,019,674</u> | | \$ <u> 5,273,953</u> |
| Class IV | | | |
| Real Estate | \$ <u> 316,391,610</u> | 57.20 | \$ <u> 1,809,760</u> |
| Personal Property | <u> 78,776,990</u> | | <u> 450,604</u> |
| Public Utility | <u> 23,157,810</u> | | <u> 132,463</u> |
| Total Class IV | \$ <u> 418,326,410</u> | | \$ <u> 2,392,827</u> |
| Total Value & Projected Revenue | \$ <u> 3,879,035,744</u> | | \$ <u> 14,927,432</u> |
| Less Delinquencies, Exonerations & Uncollectable Taxes | | <u> 4.08%</u> | <u> 609,039</u> |
| Less Tax Discounts | | <u> 1.92%</u> | <u> 274,913</u> |
| Less Allowance for Tax Increment Financing - see worksheet (Subtracted from regular current expense taxes levied only) | | | <u> </u> |
| Total Projected Property Tax Collection | | | <u> 14,043,480</u> |
| Less Assessor Valuation Fund (Subtracted from regular current expense taxes levied only) | | <u> 1.80%</u> | <u> 252,783</u> |
| Net Amount to be Raised by Levy of Property Taxes For Budget Purposes (Transfer amount to Worksheet GCRev - Account No. 301-01) | | | \$ <u> 13,790,697</u> |

**JEFFERSON COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2020 - JUNE 30, 2021**

| Account Number | 01 GENERAL FUND REVENUE SUMMARY | Budgeted Revenues | Budgeted Revenues |
|----------------|--|--------------------------------------|-------------------|
| | | (Including Revisions) 2019 - 2020 | 2020 - 2021 |
| 295 | Nonspendable Fund Balance | | |
| 296 | Restricted Fund Balance | | |
| 297 | Committed Fund Balance | | |
| 298 | Assigned Fund Balance | | |
| 299 | Unassigned Fund Balance | 6,138,631 | 4,635,799 |
| 301 | 01 Property Taxes - Current Expense (Page 3-Net) | 13,501,959 | 13,790,697 |
| 301 | 02-05 Prior Year Taxes | 784,900 | 809,700 |
| 301 | 06 Supplemental Taxes | 293,781 | 316,000 |
| 301 | 07 Surplus | | |
| 301 | 08 Delinquent & Nonentered Land Fund | 30,000 | 28,000 |
| 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 | 313,100 | 311,080 |
| 303 | Dog Taxes | | |
| 304 | Property Transfer Tax | 1,084,070 | 1,007,000 |
| 306 | Gas and Oil Severance Tax | 88,130 | 103,570 |
| 307 | Horse and Dog Racing Tax | 10,440 | 10,500 |
| 308 | Wine & Liquor Tax | 11,650 | 130,810 |
| 309 | Hotel Occupancy Tax | 807,450 | 847,300 |
| 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 | 110 |
| 318 | Building Permits | 357,500 | 386,400 |
| 319 | Miscellaneous Permits | 130 | 130 |
| 322 | Federal Grants | 270,000 | 370,506 |
| 323 | State Grants | | |
| 324 | Other Grants | | |
| 325 | Federal Payment in Lieu of Taxes | 20,000 | 20,000 |
| 327 | Charges for Services | 41,400 | |
| 328 | Magistrate Court Clerk | | |
| 329 | Sheriff's Service of Process | 19,100 | 18,900 |
| 330 | Sheriff's Earnings | 192,600 | 190,500 |
| 331 | County Clerk's Earnings | 207,000 | 198,800 |

**JEFFERSON COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2020 - JUNE 30, 2021**

| Account Number | 01 GENERAL FUND REVENUE SUMMARY | Budgeted Revenues <small>(Including Revisions)</small> | Budgeted Revenues |
|-------------------|--|--|----------------------|
| | | 2019 - 2020 | 2020 - 2021 |
| 332 | Circuit Clerk's Earnings | 58,770 | 60,000 |
| 333 | Prosecuting Attorney's Earnings | 1,554 | 1,841 |
| 334 | Accident Reports | 4,200 | 4,300 |
| 335 | Motor Vehicle License Fee | | |
| 336 | Map Sales | | |
| 337 | Clerk Deed Fees | | |
| 339 | Parks & Recreation Fees | | |
| 340 | Rents & Concessions | 313,987 | 316,484 |
| 341 | Landfill/Incinerator Fees | | |
| 342 | Airport Revenue | | |
| 343 | Cemetery Revenue | | |
| 344 | Ambulance Fees | | |
| 345 | Emergency Services Fees | | |
| 346 | Emergency 911 Fee | 1,962,900 | 1,962,900 |
| 347 | Special Patrol/Security Systems | | |
| 348 | Franchise Agreement | 554,900 | 566,000 |
| 349 | Inspection Fees | | |
| 350 | IRP Fees (Interstate Registration Plan) | 15,800 | 17,200 |
| 351 | Jail Fees | | |
| 361 | Fines, Fees & Court Costs | | |
| 362 | Regional Jail Operations Partial Reimbursement | 98,000 | 98,000 |
| 365 | Interest Earned | 32,871 | 33,413 |
| 366 | Miscellaneous Revenue | 42,172 | 41,100 |
| 367 | Sheriff's Commission | 11,600 | 11,600 |
| 368 | Confiscated Property | | |
| 369 | Commissions | | |
| 370 | Gaming Income | 479,400 | 564,400 |
| 371 | Recycling Programs | | |
| 372 | Filing Fees | | |
| 373 | Video Lottery | 2,868,000 | 2,834,600 |
| 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) | 178,500 | 184,300 |
| 383 | Parking | | |

**JEFFERSON COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2020 - JUNE 30, 2021**

| Account Number | 01 GENERAL FUND REVENUE SUMMARY | Budgeted Revenues <small>(Including Revisions)</small> | Budgeted Revenues |
|-------------------|--|--|----------------------|
| | | 2019 - 2020 | 2020 - 2021 |
| 384 | Sale of Fixed Assets | | |
| 385 | Gain/Loss on Sale of Fixed Assets | | |
| 388 | Transfers From Other Funds | | |
| 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 | 529,664 | 536,275 |
| 01 | Grand Totals -General Fund Revenues | 31,588,224 | 30,672,215 |

**JEFFERSON COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2020 - JUNE 30, 2021**

| Account Number | 02 COAL SEVERANCE TAX FUND | Budgeted Revenues 2019 - 2020 | Budgeted Revenues 2020 - 2021 |
|-----------------------|--|--|--|
| 298 | Assigned Fund Balance | 128,920 | 102,670 |
| 305 | Coal Severance Tax | 90,000 | 105,000 |
| 365 | Interest Earned on Investment | 900 | 975 |
| 382 | Refunds/Reimbursements | | |
| 02 | Grand Totals - Coal Severance Tax Fund Revenues | 219,820 | 208,645 |

**JEFFERSON COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2020 - JUNE 30, 2021**

| Expenditures | General Fund | | Coal Severance Fund | |
|--|--------------------------------------|----------------|--------------------------------------|-------------|
| | General Budget | General Budget | Coal Budget | Coal Budget |
| | (Including Revisions) 2019 - 2020 | 2020 - 2021 | (Including Revisions) 2019 - 2020 | 2020 - 2021 |
| GENERAL GOVERNMENT #401 - 699 | | | | |
| 401 County Commission | 2,060,608 | 1,907,280 | 124,520 | 151,348 |
| 402 County Clerk | 715,203 | 663,274 | | |
| 403 Circuit Clerk | 638,440 | 508,465 | | |
| 404 Sheriff - Treasurer | 543,544 | 497,586 | | |
| 405 Prosecuting Attorney | 1,816,077 | 1,712,568 | | |
| 406 Assessor | 537,199 | 449,332 | | |
| 407 Assessor's Valuation Fund | 529,664 | 536,275 | | |
| 408 Statewide Computer Network | 43,110 | 54,871 | | |
| 409 Sheriff's Tax Processing | | | | |
| 410 County Surveyor | | | | |
| 411 Fiduciary Supervisor | | | | |
| 412 Agricultural Agent | 136,777 | 117,994 | | |
| 413 Elections - County Clerk | 303,533 | 287,788 | | |
| 415 Magistrate Court | 3,000 | 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) | | 2,383,624 | | |
| 424 Courthouse | 1,120,540 | 1,067,784 | | |
| 425 Other Buildings | 623,734 | 726,300 | | |
| 426 Printing | | | | |
| 427 Microfilm | | | | |
| 428 Data Processing | 567,681 | 547,471 | | |
| 429 Regional Development Authority | 19,795 | 29,974 | | |
| 430 Community Development | | | | |
| 431 Economic Development | 652,503 | 458,585 | | |
| 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 | 1,468,501 | 1,275,722 | 48,600 | |

**JEFFERSON COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2020 - JUNE 30, 2021**

| Expenditures | General Fund | | Coal Severance Fund | |
|--|--|-----------------------|--|--------------------|
| | General Budget | General Budget | Coal Budget | Coal Budget |
| | <small>(Including Revisions)</small> 2019 - 2020 | 2020 - 2021 | <small>(Including Revisions)</small> 2019 - 2020 | 2020 - 2021 |
| 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 | 2,316,214 | 1,484,867 | | |
| 697 Contributions to Comms/Authorities | | 3,100 | | |
| 698 Transfers/Reimbursements | 1,667,598 | 239,350 | | |
| 699 Contingencies - Not to Exceed 10% of Budget | 2,519,582 | 3,067,221 | | |
| TOTAL GENERAL GOVERNMENT | 18,283,303 | 18,022,431 | 173,120 | 151,348 |

**JEFFERSON COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2020 - JUNE 30, 2021**

| Expenditures | General Fund | | Coal Severance Fund | |
|---|--------------------------------------|-------------------|--------------------------------------|-------------|
| | General Budget | General Budget | Coal Budget | Coal Budget |
| | (Including Revisions) 2019 - 2020 | 2020 - 2021 | (Including Revisions) 2019 - 2020 | 2020 - 2021 |
| PUBLIC SAFETY #700 - 799 | | | | |
| 700 Sheriff - Law Enforcement | 4,290,371 | 3,888,334 | | |
| 701 Sheriff - Service of Process | 19,100 | 18,900 | | |
| 702 County Jail - Reimbursable J/C | | | | |
| 703 County Jail - Nonreimbursable J/C | | | | |
| 704 Regional Jail | 1,500,000 | 1,050,000 | | |
| 705 Home Confinement | | | | |
| 706 Concealed Weapons | | | | |
| 707 Investigative Services | | | | |
| 708 Police Special Duty | | | | |
| 709 Juvenile Detention Center | | | | |
| 710 Civil Defense | | | | |
| 711 Emergency Services | 270,436 | 240,403 | | |
| 712 Communication Center | 2,136,051 | 1,997,282 | | |
| 713 Fire Department | 577,500 | 577,500 | | |
| 714 Fire Coordinator | | | | |
| 715 Ambulance Authority | 2,231,347 | 2,622,847 | 17,000 | |
| 716 Dog Warden/Humane Society | 261,889 | 232,980 | | |
| 717 Central Garage | 325,280 | 312,879 | | |
| 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 | 11,611,974 | 10,941,125 | 17,000 | |

**JEFFERSON COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2020 - JUNE 30, 2021**

| Expenditures | General Fund | | Coal Severance Fund | |
|--|--------------------------------------|------------------|--------------------------------------|---------------|
| | General Budget | General Budget | Coal Budget | Coal Budget |
| | (Including Revisions) 2019 - 2020 | 2020 - 2021 | (Including Revisions) 2019 - 2020 | 2020 - 2021 |
| HEALTH & SANITATION #800 - 899 | | | | |
| 800 Local Health Department | 80,380 | 80,782 | 3,600 | |
| 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 | 80,380 | 80,782 | 18,600 | 15,000 |
| CULTURE & RECREATION #900 - 949 | | | | |
| 900 Parks & Recreation | 771,280 | 803,892 | | |
| 901 Swimming Pools | | | | |
| 902 4 - H Camp | | | | |
| 903 Arts & Humanities | 16,149 | 16,884 | | |
| 904 Museum Commission | | | | |
| 905 Fair Associations/Festivals | | | | |
| 906 Youth Camp | | | | |
| 907 Summer Youth Program | | | | |
| 908 Community Center | | | 10,000 | 12,000 |
| 909 Historical Commission | 23,913 | 25,001 | | |
| 910 Civic Promotion | | | | |
| 911 Visitor's Bureau | 411,225 | 422,100 | | |
| 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 | 1,552,567 | 1,597,877 | 10,000 | 12,000 |

**JEFFERSON COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2020 - JUNE 30, 2021**

| Expenditures | General Fund | | Coal Severance Fund | |
|---|--|-----------------------|--|--------------------|
| | General Budget | General Budget | Coal Budget | Coal Budget |
| | <small>(Including Revisions)</small> 2019 - 2020 | 2020 - 2021 | <small>(Including Revisions)</small> 2019 - 2020 | 2020 - 2021 |
| SOCIAL SERVICES #950 - 959 | | | | |
| 950 Social Services | | | | |
| 951 Human Resources | | | | |
| 952 Senior Citizens | | | | 15,963 |
| 953 Public Transit | 60,000 | 30,000 | 1,100 | 14,334 |
| 954 Federal Grants | | | | |
| 955 State Grants | | | | |
| 956 Homeless Shelter | | | | |
| 957 Family Court | | | | |
| 958 Community Council | | | | |
| 959 Cemeteries | | | | |
| TOTAL SOCIAL SERVICES | 60,000 | 30,000 | 1,100 | 30,297 |
| 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, 2020 - JUNE 30, 2021**

| Expenditures | General Fund | | Coal Severance Fund | |
|-----------------------------|--|-----------------------|--|--------------------|
| | General Budget | General Budget | Coal Budget | Coal Budget |
| | (Including Revisions) 2019 - 2020 | 2020 - 2021 | (Including Revisions) 2019 - 2020 | 2020 - 2021 |
| 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 | 31,588,224 | 30,672,215 | 219,820 | 208,645 |

JEFFERSON COUNTY, WEST VIRGINIA FISCAL YEAR JULY 1, 2020 - JUNE 30, 2021

| Expenditures | General Fund | | Coal Severance Fund | |
|---------------------|--|-------------------------------|---|----------------------------|
| | General Budget (Including Revisions) 2019 - 2020 | General Budget 2020 - 2021 | Coal Budget (Including Revisions) 2019 - 2020 | Coal Budget 2020 - 2021 |

| | Amount of Appropriation 2020 - 2021 | Account Number |
|---|---|-------------------|
| PREMIUM TO PROSECUTING ATTORNEY INSTITUTE: | 4,800 | 401 |
| AUDIT COST / ALL FUNDS: | 35,000 | 401 |

Gas & Oil Expenditures

| | | |
|-----------------------------------|---------|--|
| General Government Expenditures | 103,570 | 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 | 103,570 | |

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, 2020 - JUNE 30, 2021**

County Classification:

1

FOR THE FISCAL YEAR JULY 1, 2020 - JUNE 30, 2021, ALL COUNTY OFFICIALS SHOULD BE COMPENSATED BASED ON THE COUNTY'S CLASSIFICATION AS OF: JULY 1,

| Office | Elected Official | Date Current Term Began | 2020 - 2021 Salary | West Virginia Code Reference |
|---|-------------------------------|-------------------------|--------------------|------------------------------|
| County Commissioners: | | | | |
| | Jane Tabb | January 1, 2019 | 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 | |
| | Joshua Compton | January 1, 2017 | 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, 2020 - JUNE 30, 2021**

| 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, 2020 - JUNE 30, 2021

| Account Number | REVENUE RECAP | General Fund | | Coal Severance Tax | | |
|----------------|---------------|----------------------------------|-------------------|--------------------|----------------|----------------|
| | | Budgeted Revenues | | Budgeted Revenues | | |
| | | 2019 - 2020 | 2020 - 2021 | 2019 - 2020 | 2020 - 2021 | |
| 280 | 299 | Beginning Balance, July 1st | 6,138,631 | 4,635,799 | 128,920 | 102,670 |
| 301 | 302 | Taxes | 14,923,740 | 15,255,477 | | |
| 303 | 312 | Other Taxes | 2,001,740 | 2,099,180 | 90,000 | 105,000 |
| 317 | 319 | Licenses & Permits | 357,695 | 386,640 | | |
| 322 | 325 | Intergovernmental | 290,000 | 390,506 | | |
| 327 | 350 | Charges for Services | 3,372,211 | 3,336,925 | | |
| 361 | 361 | Fines | | | | |
| 362 | 362 | Regional Jail Op. Partial Reimb. | 98,000 | 98,000 | | |
| 363 | 365 | Interest | 32,871 | 33,413 | 900 | 975 |
| 366 | 385 | Miscellaneous | 3,579,672 | 3,636,000 | | |
| 388 | 399 | Transfers | 793,664 | 800,275 | | |
| | | Grand Totals - Revenues | 31,588,224 | 30,672,215 | 219,820 | 208,645 |

| Account Number | EXPENDITURE RECAP | General Fund | | Coal Severance Tax | | |
|----------------|-------------------|------------------------------------|-------------------|-----------------------|----------------|----------------|
| | | Budgeted Expenditures | | Budgeted Expenditures | | |
| | | 2019 - 2020 | 2020 - 2021 | 2019 - 2020 | 2020 - 2021 | |
| 401 | 699 | General Government Expenditures | 16,615,705 | 17,783,081 | 173,120 | 151,348 |
| 698 | 698 | Transfers | 1,667,598 | 239,350 | | |
| 700 | 799 | Public Safety Expenditures | 11,611,974 | 10,941,125 | 17,000 | |
| 800 | 899 | Health & Sanitation Expenditures | 80,380 | 80,782 | 18,600 | 15,000 |
| 900 | 949 | Culture & Recreation Expenditures | 1,552,567 | 1,597,877 | 10,000 | 12,000 |
| 950 | 959 | Social Services Expenditures | 60,000 | 30,000 | 1,100 | 30,297 |
| 960 | 999 | Capital Projects Expenditures | | | | |
| | | Grand Totals - Expenditures | 31,588,224 | 30,672,215 | 219,820 | 208,645 |

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 2020.

**JEFFERSON COUNTY, WEST VIRGINIA
058 FINANCIAL STABILIZATION / RAINY DAY FUND
FISCAL YEAR JULY 1, 2020 - JUNE 30, 2021**

| Account Number | REVENUES | Actual Amount | Budgeted Revenues |
|----------------|--|----------------|-------------------|
| | | 6/30/2019 | 2020 - 2021 |
| 299 | Unassigned Fund Balance | 400,000 | 200,000 |
| 365 | Interest Earned | | |
| 366 | Miscellaneous Revenue | | |
| 380 | Contributions/Transfer from Other Entities | | |
| 388 001 | Transfers From Other Funds | | |
| 398 | Transfers From General Fund | | 1,484,867 |
| 058 | Totals -Financial Stabilization / Rainy Day Fund Revenues | 400,000 | 1,684,867 |

| Account Number | EXPENDITURES | Actual Amount | Estimated Budget |
|----------------|--|----------------|------------------|
| | | 6/30/2019 | 2020 - 2021 |
| 696 | Transfers to General Fund | 200,000 | - |
| 698 | Transfers/Reimbursements | | 200,000 |
| 699 | Contingencies | 200,000 | 1,484,867 |
| | Totals - Financial Stabilization / Rainy Day Expenditures | 400,000 | 1,684,867 |

| | |
|--|------------------------------|
| Amount of Financial Stabilization Fund | \$ 1,684,867 |
| Less: 30% of General County Fund | <u>9,201,665</u> |
| Amount over /under 30% of General Fund Budget | \$ <u><u>(7,516,798)</u></u> |
| Financial Stabilization is within the allowed 30% of General Fund Budget | |

