

**FISCAL YEAR 2005-2006  
JEFFERSON COUNTY COMMISSION  
LEVY ESTIMATE (BUDGET)**

**STATE OF WEST VIRGINIA  
COUNTY OF JEFFERSON, to wit:**

In accordance with Code §11-8-10, as amended, the Commission proceeded to make an estimate of the amounts necessary to be raised by a levy of taxes for the current fiscal year, and doth determine and estimate the several amounts to be as follows:

**CURRENT REGULAR COUNTY COMMISSION LEVY ESTIMATE (BUDGET)**

The amount due and the amount that will become due and collectible from every source during the fiscal year INCLUDING THE LEVY OF TAXES, is as follows:

<b>REVENUE SOURCE</b>	
Unencumbered Fund Balance (July 1)	317,312
Property Taxes - Current Expense	7,115,596
Prior Year Taxes	306,500
Supplemental Taxes	100,000
Surplus	1,000
Tax Penalties, Interest & Publication Fees	100,000
Property Transfer Tax	950,000
Gas and Oil Severance Tax	5,700
Horse and Dog Racing Tax	35,000
Wine & Liquor Tax	30,000
Hotel Occupancy Tax	160,000
Synthetic Fuel Tax	40,000
Licenses	100
Building Permits	1,000,000
Federal Payment in Lieu of Taxes	6,000
Sheriff's Service of Process	15,000
Sheriff's Earnings	11,500
County Clerk's Earnings	262,500
Circuit Clerk's Earnings	55,000
Prosecuting Attorney's Earnings	2,000
Accident Reports	3,500
Motor Vehicle License Fee	9,000
Map Sales	9,000
Rents & Concessions	59,890
Emergency 911 Fee	850,000

Franchise Agreement	240,000
IRP Fees (Interstate Registration Plan)	15,000
Jail Fees	300,000
Interest Earned	40,140
Miscellaneous Revenue	1,000
Sheriff's Commission	15,000
Video Lottery	4,075,000
Refunds/Reimbursements (External Sources)	40,000
<b>TOTAL ESTIMATED REVENUE (GENERAL FUND)</b>	<b>16,170,738</b>

**COAL SEVERANCE TAX FUND**

	<b>COAL SEVERANCE FUND</b>
Unencumbered Balance (July 1)	30,000
Coal Severance Tax	35,000
Interest Earned	200
<b>TOTAL ESTIMATED REVENUE (COAL SEVERANCE FUND)</b>	<b>65,200</b>

**ESTIMATED CURRENT EXPENDITURES**

	<b>GENERAL FUND</b>	<b>COAL SEVERANCE FUND</b>
County Commission	799,378	
County Clerk	687,940	
Circuit Clerk	376,166	
Sheriff-Treasure	387,514	
Prosecuting Attorney	1,024,798	
Assessor	822,735	
Statewide Computer Network	50,485	
Agricultural Agent	98,340	
Elections - County Clerk	90,179	
Elections - Circuit Clerk	35,780	
Magistrate Court	5,100	
Circuit Court	500	
Purchasing Department	7,000	
Courthouse	1,258,042	
Other Buildings	383,500	
Data Processing	43,500	

Regional Development Authority	15,610	
Community Development	74,419	
Economic Development	259,140	
Planning and Zoning	1,146,770	
<b>TOTAL GENERAL GOVERNMENT EXPENDITURES</b>	<b>7,566,896</b>	

**Public Safety Expenditures**

	<b>GENERAL FUND</b>	<b>COAL SEVERANCE FUND</b>
Sheriff - Law Enforcement	1,870,925	
Sheriff - Service of Process	15,000	
Regional Jail	1,200,000	
Emergency Services	91,092	
Communication Center	1,597,858	27,200
Fire Department	196,940	
Ambulance Authority	800,000	
Dog Warden	161,235	
<b>TOTAL PUBLIC SAFETY EXPENDITURES</b>	<b>5,933,050</b>	<b>27,200</b>

**Health & Sanitation Expenditures**

	<b>GENERAL FUND</b>	<b>COAL SEVERANCE FUND</b>
Local Health Department	113,380	30,000
Mental Health		8,000
Solid Waste	45,000	
<b>TOTAL HEALTH AND SANITATION EXPENDITURES</b>	<b>158,380</b>	<b>38,000</b>

**Culture & Recreation Expenditures**

	<b>GENERAL FUND</b>	<b>COAL SEVERANCE FUND</b>
Parks and Recreation	280,000	
Historical Commission	27,500	
Visitor's Bureau	80,000	
Library	172,000	
<b>TOTAL CULTURE &amp; RECREATION EXPENDITURES</b>	<b>559,500</b>	

**Social Services Expenditures**

	GENERAL FUND	COAL SEVERANCE FUND
Senior Citizens	5,000	
Public Transit	6,000	
<b>TOTAL SOCIAL SERVICES EXPENDITURES</b>	<b>11,000</b>	

**Capital Projects Expenditures**

	GENERAL FUND	COAL SEVERANCE FUND
Impact Fees	114,962	
County Clerk	10,000	
Circuit Clerk	10,000	
Assessor	1,000	
Prosecuting Attorney	10,000	
Sheriff - Treasurer	17,500	
Sheriff - Law Enforcement	157,000	
Data Processing	120,000	
Elections - County Clerk	8,000	
County Commission	180,000	
Courthouse	150,000	
Other Buildings	150,000	
Extension Services	2,350	
Communications	1,000,000	
Dog Warden	5,000	
Emergency Services	6,100	
<b>TOTAL CAPITAL PROJECTS EXPENDITURES</b>	<b>1,941,912</b>	

	GENERAL FUND	COAL SEVERANCE FUND
<b>GRAND TOTAL ALL EXPENDITURES</b>	<b>16,170,738</b>	<b>65,200</b>

**COUNTY OF JEFFERSON  
BUDGET CALCULATIONS FOR FY 2005-2006**

	<u>ASSESSED VALUES</u> <u>TAX PURPOSES</u>	<u>LEVY</u> <u>RATE/\$100</u>	<u>TAXES</u> <u>LEVIED</u>
<b>CLASS I</b>			
PERSONAL PROPERTY	\$ 8,731,380	.001260	\$ 11,001
 TOTAL CLASS I	 \$ <u>8,731,380</u>		 \$ <u>11,001</u>
<b>CLASS II</b>			
REAL ESTATE	\$ 1,350,190,400	.002520	\$ 3,402,479
PERSONAL PROPERTY	<u>4,749,800</u>	.002520	<u>11,969</u>
 TOTAL CLASS II	 \$ <u>1,354,940,200</u>		 \$ <u>3,414,448</u>
<b>CLASS III</b>			
REAL ESTATE	\$ 330,652,400	.005040	\$ 1,666,488
PERSONAL PROPERTY	222,573,900	.005040	1,121,772
PUBLIC UTILITIES	<u>43,722,455</u>	.005040	<u>220,361</u>
 TOTAL CLASS III	 \$ <u>596,948,755</u>		 \$ <u>3,008,621</u>
<b>CLASS IV</b>			
REAL ESTATE	\$ 139,222,900	.005040	\$ 701,683
PERSONAL PROPERTY	46,441,800	.005040	234,066
PUBLIC UTILITIES	<u>30,288,018</u>	.005040	<u>152,651</u>
 TOTAL CLASS IV	 \$ <u>215,952,718</u>		 \$ <u>1,088,400</u>
 TOTAL PROJECTED PROPERTY TAX REVENUE			 \$ <u>7,522,470</u>
 TOTAL ASSESSED VALUE	 \$ <u>1,878,478,379</u>		
LESS 112 UNCOLLECTIBLE TAXES			\$ (100,000)
LESS 113 EXONERATIONS			\$ (10,000)
LESS 239 DELINQUENCIES			\$ (75,000)
LESS 302 TAX DISCOUNTS			\$ <u>(150,000)</u>
 TOTAL PROJECTED PROPERTY TAX COLLECTION		\$	 <u>7,187,470</u>
 LESS ASSESSOR VALUATION FUND - .005%			 \$ <u>71,874</u>
 NET AMOUNT TO BE RAISED BY LEVY OF PROPERTY TAXES			 \$ <u>7,115,596</u>

**STATE OF WEST VIRGINIA, COUNTY OF JEFFERSON, TO-WIT:**

I, Jennifer S. Maghan, 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 23<sup>rd</sup> day of March, 2005.

\_\_\_\_\_, Clerk  
COUNTY COMMISSION OF JEFFERSON COUNTY