

FISCAL YEAR JULY 1, 2010 - JUNE 30, 2011

Jefferson

County Commission

CLASS: 1

TOTAL ASSESSED VALUE: 3,792,106,417

LEVY ESTIMATE
OFFICIAL BUDGET DOCUMENT



Prescribed and furnished by
West Virginia State Auditor
Glen B. Gainer III

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

ROSTER

COUNTY Jefferson County Commission Mailing Address: PO Box 250
Charles Town, WV 25414

COMMISSION MEETS Thursdays Courthouse Hours 9AM - 5 PM Monday-Friday

PRESIDENT	<u>Lyn Widmyer</u>	PHONE	<u>304-728-3284</u>	ext.	<u>FAX (258) 258-1258</u>	E-MAIL
COMMISSIONER	<u>Patrica Noland</u>	PHONE	<u>304-728-3284</u>	ext.	<u>FAX</u>	E-MAIL
COMMISSIONER	<u>Dale Manuel</u>	PHONE	<u>304-728-3284</u>	ext.	<u>FAX</u>	E-MAIL
COMMISSIONER	<u>Jim Surkamp</u>	PHONE	<u>304-728-3284</u>	ext.	<u>FAX</u>	E-MAIL
COMMISSIONER	<u>Frances Morgan</u>	PHONE	<u>304-728-3284</u>	ext.	<u>FAX</u>	E-MAIL
COUNTY CLERK	<u>Jennifer Maghan</u>	PHONE	<u>(304) 728-3347</u>	ext.	<u>FAX (304) 728-3279</u>	E-MAIL <u>jmaghan@jeffersoncountywv.org</u>
CIRCUIT CLERK	<u>Laura Rattienni</u>	PHONE	<u>(304) 728-3213</u>	ext.	<u>FAX (304) 728-3398</u>	E-MAIL <u>laura.rattienni@courtsww.gov</u>
ASSESSOR	<u>Angelia Banks</u>	PHONE	<u>(304) 728-3224</u>	ext.	<u>FAX</u>	E-MAIL <u>assessor@jeffersoncountywv.org</u>
SHERIFF	<u>Robert Shirley</u>	PHONE	<u>(304) 728-3205</u>	ext.	<u>FAX</u>	E-MAIL <u>rshirley@jcsdww.com</u>
PROSECUTING ATTY	<u>Ralph Lorenzetti</u>	PHONE	<u>(304) 728-3243</u>	ext.	<u>FAX</u>	E-MAIL <u>rlorenzetti@jeffersoncountywv.org</u>
ADM. ASSISTANT	<u>Sandy McDonald</u>	PHONE	<u>(304) 728-3282</u>	ext.	<u>FAX (304) 725-7916</u>	E-MAIL <u>sandy@jeffersoncountywv.org</u>
TAX OFFICE	<u>Teresa Hendricks</u>	PHONE	<u>(304) 728-3454</u>	ext.	<u>FAX</u>	E-MAIL

PERSON(S) AUTHORIZED TO SIGN BUDGET REVISIONS ON BEHALF OF THE COUNTY COMMISSION

Authorized Name and Title: _____
 Authorized Name and Title: _____
Tim Boyde Administrator
F. Mark Schiavone Director

PERSON TO CONTACT FOR BUDGET INFORMATION

F. Mark Schiavone Director (304) 728-3331 Phone (304) 724-2178 Fax mschiavone@jeffersoncountywv.org 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

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 2010.

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>	<u>Column D</u>	<u>Column E</u>
	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	2,115,731,180
Personal Property	N/A	N/A	N/A	N/A	3,918,400
Total Class II	_____	_____	_____	_____	2,119,649,580
Class III					
Real Estate	N/A	N/A	N/A		580,076,260
Personal Property	N/A	N/A	N/A		229,672,130
Public Utility Property	N/A	N/A	N/A		58,672,662
Total Class III	_____	_____	_____	_____	868,421,052
Class IV					
Real Estate	N/A	N/A	N/A		309,058,570
Personal Property	N/A	N/A	N/A		57,535,500
Public Utility Property	N/A	N/A	N/A		32,679,317
Total Class IV	_____	_____	_____	_____	399,273,387
TOTAL FOR LEVYING BODY	N/A	N/A	3,792,106,417	N/A	3,387,344,019
Previous Year Total	N/A	N/A	N/A	N/A	3,922,600,188

Jefferson County Commission
SUPPLEMENTAL INFORMATION
FISCAL YEAR JULY 1, 2010 - JUNE 30, 2011

Percentage for Assessor's Valuation Fund.	<u>1.25%</u>
Percentage for Delinquencies and Exonerations.	<u>2.50%</u>
Percentage for Tax Discounts.	<u>2.20%</u>
Previous Year's Projected Revenue.	<u>9,882,207</u>

(Previous Years Projected Revenue from LAST YEAR'S "Rate & Levy page" tab: 'REGULAR CURRENT EXPENSE LEVY' Page, cell I77)

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 2010.

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>	<u>Column D</u>
	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		2,091,799,280
Personal Property	N/A	N/A		3,918,400
Total Class II				2,095,717,680
Class III				
Real Estate	N/A	N/A		575,974,160
Personal Property	N/A	N/A		229,669,430
Public Utility Property	N/A	N/A		58,104,150
Total Class III				863,747,740
Class IV				
Real Estate	N/A	N/A		304,769,470
Personal Property	N/A	N/A		57,535,500
Public Utility Property	N/A	N/A		31,775,854
Total Class IV				394,080,824
TOTAL FOR LEVYING BODY				3,353,546,244
Previous Year Total	N/A	N/A	N/A	3,831,686,864

JEFFERSON COUNTY, WEST VIRGINIA CALCULATING REDUCED LEVY RATE 2010 - 2011

CLASS	ROLL BACK VALUE (Column D)	X	WEIGHTING	=	WEIGHTED ASSESSED VALUE
Class 1	\$ _____	X	0.01	=	\$ _____ 0
Class 2	<u>2,095,717,680</u>	X	0.02	=	<u>41,914,354</u>
Class 3	<u>863,747,740</u>	X	0.04	=	<u>34,549,910</u>
Class 4	<u>394,080,824</u>	X	0.04	=	<u>15,763,233</u>
Total All Classes	\$ <u>3,353,546,244</u>		(Total WAV)		\$ <u>92,227,497</u>

Assessor's Valuation % per PVC: 1.25%
 Previous year's project: \$ 9,882,207 102.25% % = \$ 10,104,557

Divide by the **TOTAL WEIGHTED ASSESSED VALUE (Total WAV)**
 (use 4 decimal places here) \$ 0.1096

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 10.96

The Class 2, 3, and 4 Levy Rates are determined by multiplying the Class 1
 Rate as follows:

Class 1 Rate 10.96 ¢ X 2 = 21.92 **Class 2 Rate:**

Class 1 Rate 10.96 ¢ X 4 = 43.84 **Class 3 & 4 Rate:**

DO NOT USE RATES IN EXCESS OF 2 DECIMAL PLACES

Divide by the TOTAL WEIGHTED ASSESSED VALUE (TOTAL WAV) USE 4 DECIMAL POINTS HERE 0.1096

JEFFERSON COUNTY, WEST VIRGINIA

CALCULATING REDUCED LEVY RATE

Maximum with Hearing

2010 - 2011

CLASS	ROLL BACK VALUE (Column D)	X	WEIGHTING	=	WEIGHTED ASSESSED VALUE
Class 1	\$ _____	X	0.01	=	\$ _____ 0
Class 2	<u>2,095,717,680</u>	X	0.02	=	<u>41,914,354</u>
Class 3	<u>863,747,740</u>	X	0.04	=	<u>34,549,910</u>
Class 4	<u>394,080,824</u>	X	0.04	=	<u>15,763,233</u>
Total All Classes	\$ <u>3,353,546,244</u>		(Total WAV)		\$ <u>92,227,497</u>

Assessor's Valuation % per PVC:	1.25%			
Previous year's project: \$ _____	<u>9,882,207</u>	X	111.25%	%
				\$ <u>10,993,955</u>

Divide by the **TOTAL WEIGHTED ASSESSED VALUE (Total WAV)**
 (use 4 decimal places here) \$ 0.1192

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 11.92

The Class 2, 3, and 4 Levy Rates are determined by multiplying the Class 1 Rate as follows:

Class 1 Rate	<u>11.92</u>	¢	X	2	=	Class 2 Rate: 23.84
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Class 1 Rate	<u>11.92</u>	¢	X	4	=	Class 3 & 4 Rate: 47.68
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DO NOT USE RATES IN EXCESS OF 2 DECIMAL PLACES

Divide by the **TOTAL WEIGHTED ASSESSED VALUE (TOTAL WAV)** USE 4 DECIMAL POINTS HERE **0.1192**

**JEFFERSON COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2010 - JUNE 30, 2011**

Account Number	01 GENERAL FUND REVENUE SUMMARY		Budgeted Revenues	Budgeted Revenues
			2009-2010	2010 - 2011
280		Not used after Fiscal Year June 30, 2010		
282		Not used after Fiscal Year June 30, 2010		
284		Not used after Fiscal Year June 30, 2010		
290		Not used after Fiscal Year June 30, 2010		
295		Nonspendable Fund Balance		
296		Restricted Fund Balance		
297		Committed Fund Balance		
298		Assigned Fund Balance		
299		Unassigned Fund Balance	3,329,554	750,400
301	01	Property Taxes - Current Expense (Page 3-Net)	9,343,082	9,608,254
301	02-05	Prior Year Taxes	312,000	312,000
301	06	Supplemental Taxes	100,000	100,000
301	07	Surplus	2,000	
301	08	Delinquent & Nonentered Land Fund		
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	150,000	150,000
303		Dog Taxes		
304		Property Transfer Tax	630,000	500,000
306		Gas and Oil Severance Tax	5,700	5,700
307		Horse and Dog Racing Tax	30,000	20,000
308		Wine & Liquor Tax	40,000	12,000
309		Hotel Occupancy Tax	400,000	500,000
310		Waste Coal Producing Counties		
311		Payment in Lieu of Taxes		
312		Synthetic Fuel Tax		
317		Licenses	100	100
318		Building Permits	420,000	150,000
319		Miscellaneous Permits		
322		Federal Grants	80,000	30,000
323		State Grants		
324		Other Grants		
325		Federal Payment in Lieu of Taxes	16,000	16,000
327		Charges for Services		
328		Magistrate Court Clerk		
329		Sheriff's Service of Process	15,000	15,000

**JEFFERSON COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2010 - JUNE 30, 2011**

Account Number	01 GENERAL FUND REVENUE SUMMARY	Budgeted Revenues	Budgeted Revenues
		2009-2010	2010 - 2011
330	Sheriff's Earnings	17,500	17,500
331	County Clerk's Earnings	160,040	160,040
332	Circuit Clerk's Earnings	60,000	60,000
333	Prosecuting Attorney's Earnings	1,000	1,000
334	Accident Reports	5,000	5,000
335	Motor Vehicle License Fee		
336	Map Sales	4,000	4,000
337	Clerk Deed Fees		
339	Parks & Recreation Fees		
340	Rents & Concessions	56,418	46,974
341	Landfill/Incinerator Fees		
342	Airport Revenue		
343	Cemetery Revenue		
344	Ambulance Fees		
345	Emergency Services Fees		
346	Emergency 911 Fee	1,296,000	1,255,000
347	Special Patrol/Security Systems		
348	Franchise Agreement	275,000	320,000
349	Inspection Fees		
350	IRP Fees (Interstate Registration Plan)	7,500	7,500
351	Jail Fees		
361	Fines, Fees & Court Costs		
362	Regional Jail Operations Partial Reimbursement	425,000	500,000
365	Interest Earned	126,700	77,900
366	Miscellaneous Revenue	1,200	
367	Sheriff's Commission	15,000	15,000
368	Confiscated Property		
369	Commissions		
370	Gaming Income	16,000	550,000
371	Recycling Programs		
372	Filing Fees		
373	Video Lottery	4,380,000	4,380,000
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)	146,837	54,300

**JEFFERSON COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2010 - JUNE 30, 2011**

Account Number	01 GENERAL FUND REVENUE SUMMARY	Budgeted Revenues	Budgeted Revenues
		2009-2010	2010 - 2011
383	Parking		
384	Sale of Fixed Assets		
385	Gain/Loss on Sale of Fixed Assets		
388	Transfers Other Funds		
390	Emergency 911 Reimbursement		
391	Dog & Kennel Reimbursement		
392	Concealed Weapons Reimbursements		
393	Home Confinement Reimbursements		
394	General School Reimbursements		
395	Magistrate Court Reimbursements		
396	Worthless Check Reimbursements		
397	Payroll Reimbursements		
398	Transfers from Rainy Day Funds		
399	Transfers Assessor's Valuation Fund		
01	Grand Totals -General Fund Revenues	21,866,631	19,623,668

**JEFFERSON COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2010 - JUNE 30, 2011**

Account Number	02 COAL SEVERANCE TAX FUND	Budgeted Revenues 2008 - 2009	Budgeted Revenues 2010 - 2011
298	Assigned Fund Balance	466,483	
305	Coal Severance Tax	40,000	150,000
365	Interest Earned on Investment		
382	Refunds/Reimbursements		
02	Grand Totals - Coal Severance Tax Fund Revenues	506,483	150,000

**JEFFERSON COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2010 - JUNE 30, 2011**

Expenditures	General Fund		Coal Severance Fund	
	General Budget 2009-2010	General Budget 2010 - 2011	Coal Budget 2009-2010	Coal Budget 2010 - 2011
GENERAL GOVERNMENT #401 - 699				
401 County Commission	2,408,093	1,100,265	153,483	
402 County Clerk	762,978	825,154		
403 Circuit Clerk	562,208	533,857		
404 Sheriff - Treasurer	492,929	495,049		
405 Prosecuting Attorney	1,460,993	1,472,965		
406 Assessor	896,557	907,403		
407 Assessor's Valuation Fund				
408 Statewide Computer Network	52,894	57,113		
409 Sheriff's Tax Processing				
410 County Surveyor				
411 Fiduciary Supervisor				
412 Agricultural Agent	131,536	125,860		
413 Elections - County Clerk	226,211	180,000		
415 Magistrate Court	4,947	4,100		
416 Circuit Court	485			
417 County Administrator				
418 Purchasing Department				
419 Personnel Office				
420 Custodial				
421 Civil Service				
422 Capital Planning & Mgt	306,983	291,927		
423 Insurance Program (Self Insured)				
424 Courthouse	1,718,623	1,682,148		
425 Other Buildings	748,483	710,645		
426 Printing				
427 Microfilm				
428 Data Processing	83,300	66,000		
429 Regional Development Authority	15,610	18,142		
430 Community Development				
431 Economic Development	358,904	356,573		
432 Industrial Development				
433 Geographic Information Systems (GIS)	271,934	258,262		
434 Airports				
435 Public Works Department				
436 Rehabilitation of Property				
437 Acquisition of Property				
438 Building Inspection				
439 Planning & Zoning	412,964	386,568		
440 Engineering	789,491	639,139		
441 Housing Authority				

**JEFFERSON COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2010 - JUNE 30, 2011**

Expenditures	General Fund		Coal Severance Fund	
	General Budget 2009-2010	General Budget 2010 - 2011	Coal Budget 2009-2010	Coal Budget 2010 - 2011
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	135,634	126,407		
452 Teen Court				
460 County Clerk Operations				
697 Contributions to Comms/Authorities				
698 Transfers/Reimb. (Audit Findings)				
699 Contingencies - Not to Exceed 10% of Budget				
TOTAL GENERAL GOVERNMENT	11,841,757	10,237,577	153,483	

**JEFFERSON COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2010 - JUNE 30, 2011**

Expenditures	General Fund		Coal Severance Fund	
	General Budget 2009-2010	General Budget 2010 - 2011	Coal Budget 2009-2010	Coal Budget 2010 - 2011
PUBLIC SAFETY #700 - 799				
700 Sheriff - Law Enforcement	2,831,579	2,950,945		
701 Sheriff - Service of Process	15,000	15,000		
702 County Jail - Reimbursable J/C				
703 County Jail - Nonreimbursable J/C				
704 Regional Jail	1,500,000	1,355,000		
705 Home Confinement				
706 Concealed Weapons				
707 Investigative Services				
708 Police Special Duty				
709 Juvenile Detention Center				
710 Civil Defense				
711 Emergency Services	238,505	227,175		
712 Communication Center	1,872,144	1,874,093		
713 Fire Department	463,720	315,000		
714 Fire Coordinator				
715 Ambulance Authority	1,380,000	1,311,000		
716 Dog Warden/Humane Society	251,334	251,064		
717 Central Garage				
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				
TOTAL PUBLIC SAFETY	8,552,282	8,299,277		

**JEFFERSON COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2010 - JUNE 30, 2011**

Expenditures	General Fund		Coal Severance Fund	
	General Budget 2009-2010	General Budget 2010 - 2011	Coal Budget 2009-2010	Coal Budget 2010 - 2011
HEALTH & SANITATION #800 - 899				
800 Local Health Department	242,500	130,375	30,000	30,000
801 Mental Health			8,000	
802 Other Health Programs				
803 Hospital				
804 Dental Clinic				
805 Vital Statistics				
806 Sewer				
807 Storm Sewer				
808 Solid Waste Authority	35,000	33,250		
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	277,500	163,625	38,000	30,000
CULTURE & RECREATION #900 - 949				
900 Parks & Recreation	354,270	336,556		
901 Swimming Pools				
902 4 - H Camp				
903 Arts & Humanities	33,333	20,830		
904 Museum Commission				
905 Fair Associations/Festivals				
906 Youth Camp				
907 Summer Youth Program				
908 Community Center				
909 Historical Commission	30,070	20,830		
910 Civic Promotion				
911 Visitor's Bureau	200,000	250,000		
912 Travel Council				
913 Beautification				
914 Rails to Trails				
915 Hotel/Motel Promotion of Tourism				
916 Library	232,800	221,160		
917 Law Library				
918 Federal Grants				
919 State Grants				
TOTAL CULTURE & RECREATION	850,473	849,376		

**JEFFERSON COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2010 - JUNE 30, 2011**

Expenditures	General Fund		Coal Severance Fund	
	General Budget 2009-2010	General Budget 2010 - 2011	Coal Budget 2009-2010	Coal Budget 2010 - 2011
SOCIAL SERVICES #950 - 959				
950 Social Services				
951 Human Resources				
952 Senior Citizens	6,305	5,990		
953 Public Transit	14,550	13,823		
954 Federal Grants				
955 State Grants				
956 Homeless Shelter				
957 Family Law Judge				
958 Community Council				
959 Cemeteries				
TOTAL SOCIAL SERVICES	20,855	19,813		
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	31,000			
976 Circuit Clerk	28,500			
977 Assessor				
978 Prosecuting Attorney	50,114			
979 Sheriff-Treasurer	1,000			
980 Sheriff-Law Enforcement	62,400	23,000		
981 Sheriff-Jail				
982 Data Processing				
983 Election - County Clerk	31,000	31,000		
984 Circuit Court				
985 Community Development				
986 County Commission	20,000		315,000	120,000
987 Courthouse	25,000			
988 Other Buildings	45,000			
989 Extension Services	4,750			
990 Other Boards & Authorities				
991 Purchasing				
992 Communication Center	25,000			

**JEFFERSON COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2010 - JUNE 30, 2011**

Expenditures	General Fund		Coal Severance Fund	
	General Budget 2009-2010	General Budget 2010 - 2011	Coal Budget 2009-2010	Coal Budget 2010 - 2011
993 Dog Warden				
994 Emergency Services				
995 Service of Process				
996 Ambulance				
997 Water				
998 Parks & Recreation				
999 Streets and Highways				
TOTAL CAPITAL OUTLAY	323,764	54,000	315,000	120,000
Total Expenditures	21,866,631	19,623,668	506,483	150,000

**JEFFERSON COUNTY, WEST VIRGINIA
STATEMENT OF SALARIES OF ELECTED OFFICIALS
FISCAL YEAR JULY 1, 2010 - JUNE 30, 2011**

County Classification:

1

FOR THE FISCAL YEAR JULY 1, 2010 - JUNE 30, 2011, ALL COUNTY OFFICIALS SHOULD BE COMPENSATED BASED ON THE COUNTY'S CLASSIFICATION AS OF: JULY 1,

Office	Elected Official	Date Current Term Began	2010 - 2011 Salary	West Virginia Code Reference
County Commissioners:				
	Lyn Widmyer	January 1, 2009	36,960	§7-7-4
	Patrica Noland	January 1, 2009	36,960	
	Dale Manuel	January 1, 2005	36,960	
	Jim Surkamp	January 1, 2005	36,960	
	Frances Morgan	January 1, 2007	36,960	
County Clerk:				
	Jennifer Maghan	January 1, 2007	55,440	§7-7-4
Circuit Clerk				
	Laura Rattenni	January 1, 2009	55,440	§7-7-4
Assessor				
	Angelia Banks	January 1, 2009	44,880	§7-7-4
	Agricultural Report		4,488	§7-7-6c
	Supplemental Salary		15,000	§7-7-6b
Sheriff				
	Robert Shirley	January 1, 2009	44,880	§7-7-4
	Sheriff's Commission on Taxes		15,000	§11A-1-7
Prosecuting Attorney				
	Ralph Lorenzetti	January 1, 2009	96,600	§7-7-4
* Is the Prosecuting Attorney Full Time?				yes

W. Va. Code § 7-7-4 Salary Schedule				
Class	County Commissioners	County & Circuit Clerks	Assessor & Sheriff	Prosecuting Attorney
Class 1	36,960	55,440	44,880	96,600
Class 2	36,300	54,780	44,220	94,400
Class 3	35,640	53,460	43,890	92,200
Class 4	34,980	53,154	43,560	90,000
Class 5	34,320	52,800	43,230	87,800
Class 6	28,380	49,500	42,900	59,400
Class 7	27,720	48,840	42,570	56,760
Class 8	25,080	48,180	42,240	54,120
Class 9	24,420	47,520	41,910	50,160
Class 10	19,800	42,240	38,280	46,200

JEFFERSON COUNTY, WEST VIRGINIA
STATEMENT OF SALARIES OF ELECTED OFFICIALS
FISCAL YEAR JULY 1, 2010 - JUNE 30, 2011

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, 2010 - JUNE 30, 2011**

Account Number	REVENUE RECAP	General Fund		Coal Severance Tax	
		Budgeted Revenues		Budgeted Revenues	
		2009-2010	2010 - 2011	2009-2010	2010 - 2011
280 299	Beginning Balance, July 1st	3,329,554	750,400	466,483	
301 302	Taxes	9,907,082	10,170,254		
303 312	Other Taxes	1,105,700	1,037,700	40,000	150,000
317 319	Licenses & Permits	420,100	150,100		
322 325	Intergovernmental	96,000	46,000		
327 350	Charges for Services	1,897,458	1,892,014		
361 361	Fines	425,000	500,000		
362 365	Interest	126,700	77,900		
366 385	Miscellaneous	4,559,037	4,999,300		
388 399	Transfers				
	Grand Totals - Revenues	21,866,631	19,623,668	506,483	150,000

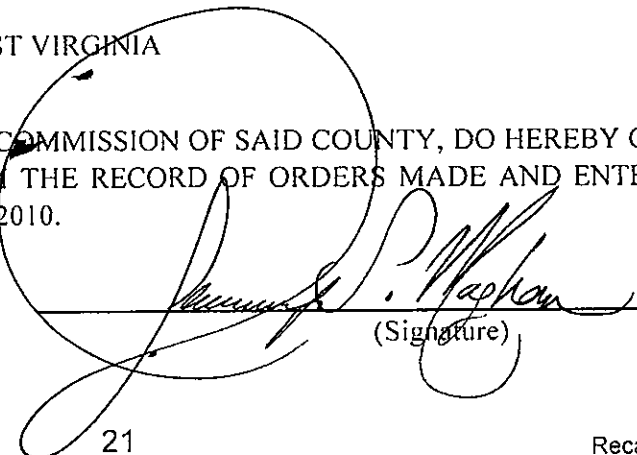
Account Number	EXPENDITURE RECAP	General Fund		Coal Severance Tax	
		Budgeted Expenditures		Budgeted Expenditures	
		2009-2010	2010 - 2011	2009-2010	2010 - 2011
401 699	General Government Expenditures	11,841,757	10,237,577	153,483	
698 698	Transfers				
700 799	Public Safety Expenditures	8,552,282	8,299,277		
300 899	Health & Sanitation Expenditures	277,500	163,625	38,000	30,000
900 949	Culture & Recreation Expenditures	850,473	849,376		
950 959	Social Services Expenditures	20,855	19,813		
960 999	Capital Projects Expenditures	323,764	54,000	315,000	120,000
	Grand Totals - Expenditures	21,866,631	19,623,668	506,483	150,000

Budget Basis of Accounting:

Cash Basis

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

I, Jennifer 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 25th DAY OF MARCH 2010.



 (Signature)