Jefferson County Commission Levy Estimate (Budget)
2026 - 2027 Fiscal Year

STATE OF WEST VIRGINIA
County of: Jefferson, West Virginia

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

General Fund		**Estimated Revenues**
Fund Balance	$	5,081,850
Property Taxes Current year		19,627,757
Prior Year Taxes		1,477,000
Tax Penalties, Interest & Publication Fees		350,000
Property Transfer Tax		3,900,000
Gas and Oil Severance Tax		175,000
Horse and Dog Racing Tax		5,000
Wine & Liquor Tax		285,000
Hotel Occupancy Tax		885,000
Waste Coal Producing Counties		3,000
Licenses		100
Building Permits		850,000
Miscellaneous Permits		100
Federal Grants / Federal Payment in Lieu of Taxes		100,000
Sheriff's Service of Process		20,000
Sheriff's Earnings		185,000
County Clerk's Earnings		257,500
Circuit Clerk's Earnings		47,000
Prosecuting Attorney's Earnings		1,200
Accident Reports		5,000
Rents & Concessions		329,227
Ambulance Fees		1,750,500
Emergency Services Fees		921,000
Emergency 911 Fee		1,756,500
Franchise Agreement		460,000
IRP Fees (Interstate Registration Plan)		16,000
Jail Fees		25,000
Regional Jail Operations Partial Reimbursement		50,000
Interest Earned		194,100
Miscellaneous Revenue		10,000
Sheriff's Commission		15,000
Gaming Income		3,600,000
Recycling Programs		500
Video Lottery		80,000
Refunds/Reimbursements (External Sources)		307,195
General School Reimbursements		145,000
Transfers Assessor's Valuation Fund		762,405
Total Estimated General Fund Revenues	$	43,677,934

Coal Severance Tax	**Estimated Revenues**

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Assigned Fund Balance	$	50,000
Coal Severance Tax		150,000
Interest Earned on Investment		3,000
Total Coal Severance	$	203,000

ESTIMATED EXPENDITURES	**General Fund**	**Coal Severance Tax Fund**
GENERAL GOVERNMENT		
County Commission	$ 3,459,823	$ 193,000
County Clerk	842,094	-
Circuit Clerk	561,361	-
Sheriff - Treasurer	615,576	-
Prosecuting Attorney	2,207,696	-
Assessor	559,716	-
Assessor's Valuation Fund	762,405	-
Statewide Computer Network	56,482	-
Agricultural Agent	141,944	-
Elections - County Clerk	356,936	-
Civil Service	2,875	-
Insurance Program (Self Insured)	3,706,461	-
Courthouse	2,286,911	-
Data Processing	1,518,802	-
Regional Development Authority	99,823	-
Economic Development	266,553	-
Engineering	1,704,293	-
Farm Preservation Program	104,333	-
Contributions to Comms/Authorities	25,246	-
Contingencies - Not to Exceed 10% of Budget	2,775,953	-
TOTAL GENERAL GOVERNMENT	22,055,283	193,000
PUBLIC SAFETY	-	-
Sheriff - Law Enforcement	5,990,620	-
Sheriff - Service of Process	18,435	-
Regional Jail	950,000	-
Emergency Services	188,009	-
Communication Center	2,696,237	-
Fire Department	595,000	-
Ambulance Authority	6,657,842	-
Dog Warden/Humane Society	341,664	-
Central Garage	674,383	-
Community Based Corrections Program	405,000	-
TOTAL PUBLIC SAFETY	18,517,190	-
HEALTH AND SANITATION	-	-
Local Health Department	106,176	-
TOTAL HEALTH & SANITATION	106,176	10,000

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CULTURE AND RECREATION	-	-
Parks & Recreation	1,139,560	-
Arts & Humanities	17,700	-
Historical Commission	26,209	-
Visitor's Bureau	442,500	-
Library	382,000	-
TOTAL CULTURE & RECREATION	2,007,969	-
SOCIAL SERVICES	-	-
Public Transit	125,000	-
TOTAL SOCIAL SERVICES	125,000	-
CAPITAL PROJECTS	-	-
General Government	303,751	-
Central Garage	365,000	-
Service of Process	1,565	-
Ambulance	196,000	-
TOTAL CAPITAL OUTLAY	866,316	-
Total Expenditures	$ 43,677,934	$ 203,000

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2026 - 2027 Fiscal Year

JEFFERSON COUNTY, WEST VIRGINIA
REGULAR CURRENT EXPENSE LEVY
FISCAL YEAR JULY 1, 2026 - JUNE 30, 2027

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	Certificate of Valuation Assessed Value for Tax Purposes	Levy Rate/$100	Taxes Levied
Class I			
Personal Property	$ 0	12.88	$ 0
Public Utility	0		0
Total Class I	$ 0		$ 0
Class II			
Real Estate	$ 4,517,679,220	25.76	$ 11,637,542
Personal Property	3,077,390		7,927
Total Class II	$ 4,520,756,610		$ 11,645,469
Class III			
Real Estate	$ 642,514,230	51.52	$ 3,310,233
Personal Property	453,425,540		2,336,048
Public Utility	146,166,711		753,051
Total Class III	$ 1,242,106,481		$ 6,399,332
Class IV			
Real Estate	$ 478,101,040	51.52	$ 2,463,177
Personal Property	117,818,940		607,003
Public Utility	24,272,051		125,050
Total Class IV	$ 620,192,031		$ 3,195,230
Total Value & Projected Revenue	$ **6,383,055,122**		$ **21,240,031**
Less Delinquencies, Exonerations & Uncollectable Taxes		3.95%	838,981
Less Tax Discounts		1.92%	391,700
Less Allowance for Tax Increment Financing (if Applicable)			1,443
Total Projected Property Tax Collection			**20,007,907**
Less Assessor Valuation Fund (Subtracted from regular current expense taxes levied only)		**1.90%**	380,150
Net Amount to be Raised by Levy of Property Taxes			$ **19,627,757**

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2026 - 2027 Fiscal Year

STATE OF WEST VIRGINIA
COUNTY OF JEFFERSON

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 COMMSSION ON THE 20TH DAY OF MARCH 2026.

Jacqueline C Shadle
(Signature)