

**Pendleton County Commission Levy Estimate (Budget)
2024 - 2025 Fiscal Year**

PENDLETON COJNTY, WEST VIRGINIA
REGULAR CURRENT EXPENSE LEVY
FISCAL YEAR JULY 1, 2024 - JUNE 30, 2025

**Pendleton County Commission Levy Estimate (Budget)
2024 - 2025 Fiscal Year**

STATE OF WEST VIRGINIA
County of: Pendleton, West Virginia

In accordance with WV Code § 11-8-10, as amended, the Pendleton 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:

Current Year	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	<u>0</u>		<u>\$ 0</u>
Class II			
Real Estate	\$ 393,676,790	28.60	\$ 1,125,916
Personal Property	1,872,584		5,356
Total Class II	<u>\$ 395,549,374</u>		<u>1,131,272</u>
Class III			
Real Estate	\$ 86,087,570	57.20	\$ 492,421
Personal Property	70,446,566		402,954
Public Utility	140,780,997		805,267
Total Class III	<u>\$ 297,315,133</u>		<u>\$ 1,700,642</u>
Class IV			
Real Estate	\$ 12,144,860	57.20	\$ 69,469
Personal Property	6,582,597		37,652
Public Utility	2,389,146		13,666
Total Class IV	<u>\$ 21,116,603</u>		<u>\$ 120,787</u>
Total Value & Projected Revenue	\$ 713,981,110		\$ 2,952,701
Less Delinquencies, Exonerations & Uncollectable Taxes		5.00%	147,635
Less Tax Discounts		2.00%	56,101
Less Allowance for Tax Increment Financing - see worksheet			0
(Subtracted from regular current expense taxes levied only)			0
Total Projected Property Tax Collection			2,748,965
Less Assessor Valuation Fund		2.00%	0
(Subtracted from regular current expense taxes levied only)			0
Net Amount to be Raised by Levy of Property Taxes			\$ 2,748,965

General Fund	Estimated Revenues
Fund Balance	\$ 3,700,000
Property Taxes Current year	2,693,986
Prior Year Taxes	51,500
Tax Penalties, Interest & Publication Fees.....	35,000
Property Transfer Tax	75,000
Gas and Oil Severance Tax	30,000
Wine & Liquor Tax	3,000
Hotel Occupancy Tax	125,000
Miscellaneous Permits.....	500
Federal Grants/Federal Payment in Lieu of Taxes.....	375,000
State Grants	10,000
Sheriff's Service of Process	6,000
Sheriff's Earnings	150
County Clerk's Earnings	20,000
Circuit Clerk's Earnings.....	6,000
Accident Reports	150
Clerk Deed Fees	1,300
Franchise Agreement.....	5,000
IRP Fees (Interstate Registration Plan).....	35,000
Regional Jail Operations Partial Reimbursement.....	7,000
Interest Earned	100,000
Miscellaneous Revenue.....	8,500
Sheriff's Commission	15,000
Gaming Income	45,000
Filing Fees.....	4,000
Video Lottery.....	3,000
Refunds/Reimbursements (External Sources).....	455,206
Dog & Kennel Reimbursement.....	700
General School Reimbursements	20,000
Payroll Reimbursements	789,970
Transfers Assessor's Valuation Fund	68,509
Total Estimated General Fund Revenues.....	\$ 8,685,471
Coal Severance Tax	Estimated Revenues
Assigned Fund Balance	\$ 6,000
Coal Severance Tax	23,000
Refunds/Reimbursements.....	-
Total Coal Severance.....	\$ 29,000

	General Fund	Coal Severance Tax Fund
ESTIMATED EXPENDITURES		
GENERAL GOVERNMENT		
County Commission	\$ 1,044,525	\$ -
County Clerk	337,294	-
Circuit Clerk	238,838	-
Sheriff-Treasurer	282,439	-
Prosecuting Attorney	236,202	-
Assessor	217,465	-
Assessor's Valuation Fund	68,509	-
Statewide Computer Network	16,000	-
Agricultural Agent	76,313	-
Elections-County Clerk	121,890	-
Circuit Court	7,000	-
Custodial	23,500	-
Insurance Program (Self Insured)	31,164	-
Courthouse	250,900	26,000
Other Buildings	123,660	3,000
Regional Development Authority	6,000	-
Economic Development	155,981	-
Federal Grants	25,000	-
State Grants	10,000	-
Contingencies - Not to Exceed 10% of Budget	319,669	-
TOTAL GENERAL GOVERNMENT	3,592,349	29,000
PUBLIC SAFETY		
Sheriff-Law Enforcement	751,622	-
Sheriff-Service of Process	6,000	-
Regional Jail	181,000	-
Emergency Services	232,946	-
Communication Center	789,970	-
Fire Department	38,750	-
Ambulance Authority	88,750	-
Flood Control	10,000	-
TOTAL PUBLIC SAFETY	2,099,038	-
HEALTH & SANITATION		
Local Health Department	35,000	-
Mental Health	500	-
Water	294,225	-
TOTAL HEALTH & SANITATION	329,725	-
CULTURE & RECREATION		
Parks & Recreation	22,500	-
Community Center	1,551	-
Visitor's Bureau	62,500	-
Library	36,000	-
TOTAL CULTURE & RECREATION	122,551	-
SOCIAL SERVICES		
Public Transit	5,000	-
TOTAL SOCIAL SERVICES	5,000	-
CAPITAL PROJECTS		
General Government	2,536,808	-
TOTAL CAPITAL OUTLAY	2,536,808	-
Total Expenditures	\$ 8,685,471	\$ 29,000

STATE OF WEST VIRGINIA,
PENDLETON COUNTY

I, Elise M. White, 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
19th DAY OF MARCH 2024.

3-28-2c

Elise M. White