

JEFFERSON COUNTY, WEST VIRGINIA
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES -
GOVERNMENTAL FUNDS (Unaudited)
For the Fiscal Year Ended June 30, 2024

	General	Coal Severance Tax	County Capital Outlay	Impact Fees	ARPA Grant	Ambulance Service Fee	Emergency Services	Other Nonmajor Governmental Funds	Total Governmental Funds
REVENUES									
Taxes:									
Ad valorem property taxes	\$ 17,755,682	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ 17,755,682
Alcoholic beverages tax	268,444	--	--	--	--	--	--	--	268,444
Hotel occupancy tax	854,354	--	--	--	--	--	--	--	854,354
Gas and oil severance tax	438,514	--	--	--	--	--	--	--	438,514
Other taxes	2,075,095	--	--	--	--	--	--	--	2,075,095
Coal severance tax	--	186,081	--	--	--	--	--	--	186,081
Licenses and permits	618,281	--	--	1,302,525	--	--	--	184,724	2,105,530
Intergovernmental:									
Federal	127,910	--	--	--	124,975	--	--	129,193	382,078
State	6,224	--	--	--	--	--	--	597,963	604,187
Local	--	--	--	--	--	--	20,372	1,383,332	1,403,704
Charges for services	3,255,554	--	--	--	--	805,262	2,876,722	33,037	6,970,575
Fines and forfeits	43,376	--	--	--	--	--	--	239,475	282,851
Interest and investment earnings	87,248	1,513	39,577	48,953	29,563	--	--	12,537	219,391
Reimbursements	246,751	--	--	--	65,680	--	20,372	90	332,893
Payments in lieu of taxes	339,394	--	--	--	--	--	--	--	339,394
Contributions and donations	334	--	--	--	--	--	3,373,634	796,413	4,170,381
Miscellaneous	3,628,802	--	160,650	--	--	--	6,380	1,456,342	5,252,174
Total revenues	29,745,963	187,594	200,227	1,351,478	220,218	805,262	6,297,480	4,833,106	43,641,328
EXPENDITURES									
Current:									
General government	13,712,586	78,789	55,000	5,327	77,035	16,292	--	1,910,042	15,855,071
Public safety	11,587,484	--	--	87,131	428,086	950,277	5,802,314	949,133	19,804,425
Education	--	--	--	5,801,984	--	--	--	--	5,801,984
Health and sanitation	106,186	29,476	--	--	94,997	--	--	--	230,659
Culture and recreation	1,904,532	135,700	--	425,190	125,000	--	--	--	2,590,422
Social services	100,000	--	--	--	204,000	--	--	--	304,000
Capital outlay	--	--	1,309,013	--	519,702	--	--	40,513	1,869,228
Total expenditures	27,410,788	243,965	1,364,013	6,319,632	1,448,820	966,569	5,802,314	2,899,688	46,455,789
Excess (deficiency) of revenues over expenditures	2,335,175	(56,371)	(1,163,786)	(4,968,154)	(1,228,602)	(161,307)	495,166	1,933,418	(2,814,461)
OTHER FINANCING SOURCES (USES)									
Transfers in	829,759	--	--	--	--	--	--	--	829,759
Transfers (out)	--	--	--	--	--	--	--	(829,759)	(829,759)
Proceeds from the sale of assets	--	--	--	--	--	--	--	--	--
Total other financing sources (uses)	829,759	--	--	--	--	--	--	(829,759)	--
Net change in fund balances	3,164,934	(56,371)	(1,163,786)	(4,968,154)	(1,228,602)	(161,307)	495,166	1,103,659	(2,814,461)
Fund balances - beginning	7,137,301	221,986	17,507,257	9,571,969	4,619,566	849,786	1,289,706	682,536	41,880,107
Fund balances - ending	\$ 10,302,235	\$ 165,615	\$ 16,343,471	\$ 4,603,815	\$ 3,390,964	\$ 688,479	\$ 1,784,872	\$ 1,786,195	\$ 39,065,646

The notes to the financial statements are an integral part of this statement.