

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

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

	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	\$ 438,081,030	28.60	\$ 1,252,912
Personal Property	2,050,660		5,865
Total Class II	<u>\$ 440,131,690</u>		<u>1,258,777</u>
Class III			
Real Estate	\$ 94,000,640	57.20	\$ 537,684
Personal Property	68,266,451		390,484
Public Utility	145,382,596		831,588
Total Class III	<u>\$ 307,649,687</u>		<u>\$ 1,759,756</u>
Class IV			
Real Estate	\$ 13,589,940	57.20	\$ 77,734
Personal Property	6,325,457		36,182
Public Utility	3,001,522		17,169
Total Class IV	<u>\$ 22,916,919</u>		<u>\$ 131,085</u>
Total Value & Projected Revenue	\$ 770,698,296		\$ 3,149,618
Less Delinquencies, Exonerations & Uncollectable Taxes		5.00%	<u>157,481</u>
Less Tax Discounts		2.00%	<u>59,843</u>
Less Allowance for Tax Increment Financing - (if Applicable)			<u>0</u>
Total Projected Property Tax Collection			<u>2,932,294</u>
Less Assessor Valuation Fund (Subtracted from regular current expense taxes levied only)		2.00%	<u>58,646</u>
Net Amount to be Raised by Levy of Property Taxes			<u>\$ 2,873,648</u>

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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:

General Fund	Estimated Revenues
Fund Balance	\$ 1,250,000
Property Taxes Current year	2,873,648
Prior Year Taxes	75,000
Tax Penalties, Interest & Publication Fees	45,000
Property Transfer Tax	80,000
Gas and Oil Severance Tax	30,000
Wine & Liquor Tax	3,500
Hotel Occupancy Tax	160,000
Miscellaneous Permits	600
Federal Grants/Federal Payment in Lieu of Taxes	400,000
Sheriff's Service of Process	4,510
Sheriff's Earnings	150
County Clerk's Earnings	20,000
Circuit Clerk's Earnings	7,000
Accident Reports	350
Clerk Deed Fees	1,300
Franchise Agreement	5,000
IRP Fees (Interstate Registration Plan)	35,000
Regional Jail Operations Partial Reimbursement	9,780
Interest Earned	60,000
Miscellaneous Revenue	6,000
Sheriff's Commission	15,000
Gaming Income	45,000
Filing Fees	1,000
Video Lottery	3,000
Refunds/Reimbursements (External Sources)	420,835
Dog & Kennel Reimbursement	700
General School Reimbursements	20,000
Payroll Reimbursements	748,000
Transfers Assessor's Valuation Fund	112,180
Total Estimated General Fund Revenues.....	<u>\$ 6,431,553</u>
Coal Severance Tax	Estimated Revenues
Assigned Fund Balance	\$ 4,500
Coal Severance Tax	18,000
Interest Earned on Investment	-
Refunds/Reimbursements	-
Total Coal Severance	<u>\$ 22,500</u>

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	General Fund	Coal Severance Tax Fund
ESTIMATED EXPENDITURES		
GENERAL GOVERNMENT		
County Commission	\$ 935,631	\$ -
County Clerk	356,267	-
Circuit Clerk.....	248,417	-
Sheriff-Treasurer	258,306	-
Prosecuting Attorney	276,194	-
Assessor	251,819	-
Assessor's Valuation Fund	112,180	-
Statewide Computer Network.....	25,000	-
Agricultural Agent.....	86,384	-
Elections-County Clerk.....	96,840	-
Custodial	23,500	-
Insurance Program (Self Insured)	31,680	-
Courthouse	259,685	19,500
Other Buildings.....	173,500	3,000
Regional Development Authority.....	5,650	-
Economic Development.....	91,870	-
Contingencies - Not to Exceed 10% of Budget.....	275,900	-
TOTAL GENERAL GOVERNMENT.....	3,508,823	22,500
PUBLIC SAFETY		
Sheriff-Law Enforcement	765,893	-
Sheriff-Service of Process	4,510	-
Regional Jail.....	225,000	-
Emergency Services	340,286	-
Communication Center.....	818,513	-
Fire Department	47,500	-
Ambulance Authority.....	227,250	-
Flood Control.....	10,000	-
TOTAL PUBLIC SAFETY.....	2,439,202	-
HEALTH & SANITATION		
Local Health Department.....	35,000	-
Mental Health	500	-
Water	302,977	-
TOTAL HEALTH & SANITATION	338,477	-
CULTURE & RECREATION		
Parks & Recreation	22,500	-
Community Center	1,551	-
Visitor's Bureau	80,000	-
Library.....	36,000	-
TOTAL CULTURE & RECREATION	140,051	-
SOCIAL SERVICES		
Public Transit.....	5,000	-
TOTAL SOCIAL SERVICES	5,000	-
CAPITAL PROJECTS		
TOTAL CAPITAL OUTLAY	-	-
Total Expenditures	\$ 6,431,533	\$ 22,500

STATE OF WEST VIRGINIA
COUNTY OF PENDLETON

I, Elise 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
24 DAY OF MARCH 2026.