

**Monongalia County Commission Levy Estimate (Budget)  
2017 - 2018 Fiscal Year**

STATE OF WEST VIRGINIA  
County of: Monongalia, West Virginia

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

| <b>General Fund</b>                               | <b>Estimated<br/>Revenues</b> |
|---|-------------------------------|
| Fund Balance                                      | \$ 4,500,000                  |
| Property Taxes Current year                       | 19,266,989                    |
| Prior Year Taxes                                  | 1,057,500                     |
| Tax Penalties, Interest & Publication Fees        | 400,000                       |
| Property Transfer Tax                             | 975,000                       |
| Gas and Oil Severance Tax                         | 200,000                       |
| Wine & Liquor Tax                                 | 50,000                        |
| Hotel Occupancy Tax                               | 1,000,000                     |
| Payment in Lieu of Taxes                          | 400                           |
| Licenses  | 50                            |
| Building Permits                                  | 5,000                         |
| Miscellaneous Permits                             | 50                            |
| Federal Grants / Federal Payment in Lieu of Taxes | 790,000                       |
| State Grants                                      | 300,000                       |
| Other Grants                                      | 5,000                         |
| Charges for Services                              | 100                           |
| Sheriff's Service of Process                      | 45,000                        |
| Sheriff's Earnings                                | 25,000                        |
| County Clerk's Earnings                           | 450,000                       |
| Circuit Clerk's Earnings                          | 80,000                        |
| Accident Reports                                  | 4,500                         |
| Motor Vehicle License Fee                         | 4,000                         |
| Rents & Concessions                               | 40,000                        |

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|  |         |
|--|---------|
| Franchise Agreement                            | 250,000 |
| IRP Fees (Interstate Registration Plan)        | 40,000  |
| Regional Jail Operations Partial Reimbursement | 50,000  |
| Interest Earned                                | 30,000  |
| Miscellaneous Revenue                          | 525,000 |
| Sheriff's Commission                           | 15,000  |
| Confiscated Property                           | 35,000  |
| Commissions                                    | 3,000   |
| Gaming Income                                  | 45,000  |
| Video Lottery                                  | 150,000 |
| Contributions/Transfer from Other Entities     | 1,000   |
| Refunds/Reimbursements (External Sources)      | 900,000 |
| Dog & Kennel Reimbursement                     | 60,000  |
| Home Confinement Reimbursements                | 100,000 |
| General School Reimbursements                  | 400,000 |
| Magistrate Court Reimbursements                | 50,000  |
| Payroll Reimbursements                         | 58,499  |

**Total Estimated General Fund Revenues** \$ 31,911,088

| <b>Coal Severance Tax</b>   | <b><u>Estimated Revenues</u></b> |
|-----------------------------|----------------------------------|
| Assigned Fund Balance       | \$ 25,100                        |
| Coal Severance Tax          | <u>200,000</u>                   |
| <b>Total Coal Severance</b> | <b>\$ <u><u>225,100</u></u></b>  |

| <b>ESTIMATED EXPENDITURES</b>    | <b><u>General Fund</u></b> | <b><u>Coal Severance Tax Fund</u></b> |
|----------------------------------|----------------------------|---------------------------------------|
| <b>GENERAL GOVERNMENT</b>        |                            |                                       |
| County Commission                | \$ 954,138                 | \$ -                                  |
| County Clerk                     | 1,557,597                  | -                                     |
| Circuit Clerk                    | 760,746                    | -                                     |
| Sheriff - Treasurer              | 1,059,418                  | -                                     |
| Prosecuting Attorney             | 1,750,530                  | -                                     |
| Assessor                         | 1,702,663                  | -                                     |
| Statewide Computer Network       | 86,499                     | -                                     |
| Agricultural Agent               | 212,133                    | -                                     |
| Elections - County Clerk         | 899,120                    | -                                     |
| Insurance Program (Self Insured) | 1,500,000                  | -                                     |
| Courthouse                       | 3,116,359                  | -                                     |
| Other Buildings                  | 948,750                    | -                                     |
| Data Processing                  | 200,000                    | -                                     |
| Regional Development Authority   | 28,857                     | -                                     |
| Rehabilitation of Property       | 1,400,000                  | -                                     |
| Planning & Zoning                | 216,097                    | -                                     |
| Federal Grants                   | 500,000                    | -                                     |
| State Grants                     | 300,000                    | -                                     |
| Other Grants                     | 5,000                      | -                                     |

**Monongalia County Commission Levy Estimate (Budget)  
2017 - 2018 Fiscal Year**

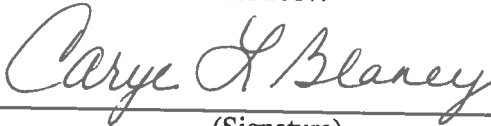
|   |                   |                |
|---|-------------------|----------------|
| Litigation Reserve                          | 100,000           | -              |
| Teen Court                                  | 60,000            | -              |
| Contingencies - Not to Exceed 10% of Budget | <u>1,057,034</u>  | <u>-</u>       |
| <b>TOTAL GENERAL GOVERNMENT</b>             | <u>18,414,941</u> | <u>-</u>       |
| Sheriff - Law Enforcement                   | 3,739,783         | -              |
| Sheriff - Service of Process                | 115,246           | -              |
| County Jail - Reimbursable J/C              | 623,099           | -              |
| County Jail - Nonreimbursable J/C           | 1,241,838         | -              |
| Regional Jail                               | 2,000,000         | -              |
| Home Confinement                            | 292,247           | -              |
| Investigative Services                      | 28,000            | -              |
| Juvenile Detention Center                   | 590,000           | -              |
| Emergency Services                          | 289,242           | -              |
| Fire Department                             | 25,000            | -              |
| Dog Warden/Humane Society                   | 561,698           | -              |
| Central Garage                              | 934,404           | -              |
| Flood Control                               | 72,154            | -              |
| Dams & Dredging                             | 32,739            | -              |
| Community Based Corrections Program         | <u>250,000</u>    | <u>-</u>       |
| <b>TOTAL PUBLIC SAFETY</b>                  | <u>10,795,450</u> | <u>-</u>       |
| <b>HEALTH AND SANITATION</b>                | -                 | -              |
| Local Health Department                     | 325,000           | -              |
| Mental Health                               | 35,000            | -              |
| Other Health Programs                       | 40,000            | -              |
| Solid Waste Authority                       | 5,000             | -              |
| Water                                       | 150,000           | -              |
| Litter Control                              | <u>349,753</u>    | <u>-</u>       |
| <b>TOTAL HEALTH &amp; SANITATION</b>        | <u>904,753</u>    | <u>-</u>       |
| Parks & Recreation                          | 406,000           | -              |
| Swimming Pools                              | 17,000            | -              |
| 4 - H Camp                                  | 5,000             | -              |
| Arts & Humanities                           | 75,000            | -              |
| Fair Associations/Festivals                 | 12,800            | -              |
| Community Center                            | -                 | 15,000         |
| Historical Commission                       | 16,000            | -              |
| Visitor's Bureau                            | <u>500,000</u>    | <u>-</u>       |
| <b>TOTAL CULTURE &amp; RECREATION</b>       | <u>1,031,800</u>  | <u>15,000</u>  |
| Social Services                             | -                 | 172,100        |
| Human Resources                             | -                 | 38,000         |
| Senior Citizens                             | 115,000           | -              |
| Homeless Shelter                            | 20,000            | -              |
| <b>TOTAL SOCIAL SERVICES</b>                | <u>135,000</u>    | <u>210,100</u> |
| <b>CAPITAL PROJECTS</b>                     | -                 | -              |

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2017 - 2018 Fiscal Year**

|                             |                      |                   |
|-----------------------------|----------------------|-------------------|
| General Government          | 279,144              | -                 |
| Other Buildings             | <u>350,000</u>       | <u>-</u>          |
| <b>TOTAL CAPITAL OUTLAY</b> | <u>629,144</u>       | <u>-</u>          |
| <b>Total Expenditures</b>   | <u>\$ 31,911,088</u> | <u>\$ 225,100</u> |

STATE OF WEST VIRGINIA  
MONONGALIA COUNTY, WEST VIRGINIA, WEST VIRGINIA

I, Carye L. Blaney, 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 24th DAY OF MARCH 2017.

  
\_\_\_\_\_  
(Signature)

**MONONGALIA COUNTY, WEST VIRGINIA  
LEVY PAGE  
REGULAR CURRENT EXPENSE LEVY  
2017 - 2018**

|  | <b>Column E</b>                        | <b>Levy</b>                 | <b>Taxes</b>                |
|--|--|-----------------------------|-----------------------------|
| <b>Current Year</b>  | <b>Certificate of Valuation</b>        | <b>Rate/\$100</b>           | <b>Levied</b>               |
|  | <b>Assessed Value for Tax Purposes</b> | <u>                    </u> | <u>                    </u> |
| <b>Class I</b>   |  |                             |                             |
| Personal Property  | \$ _____                               | 12.00                       | \$ _____                    |
| Public Utility   | _____                                  |                             | _____                       |
| <b>Total Class I</b>   | \$ _____                               |                             | \$ _____                    |
| <b>Class II</b>  |  |                             |                             |
| Real Estate  | \$ 2,448,632,390                       | 24.00                       | \$ 5,876,718                |
| Personal Property  | 9,849,820                              |                             | 23,640                      |
| <b>Total Class II</b>  | \$ 2,458,482,210                       |                             | \$ 5,900,358                |
| <b>Class III</b>   |  |                             |                             |
| Real Estate  | \$ 1,168,740,010                       | 48.00                       | \$ 5,609,952                |
| Personal Property  | 939,595,890                            |                             | 4,510,060                   |
| Public Utility   | 223,266,191                            |                             | 1,071,678                   |
| <b>Total Class III</b>   | \$ 2,331,602,091                       |                             | \$ 11,191,690               |
| <b>Class IV</b>  |  |                             |                             |
| Real Estate  | \$ 789,213,060                         | 48.00                       | \$ 3,788,223                |
| Personal Property  | 249,610,291                            |                             | 1,198,129                   |
| Public Utility   | 76,557,010                             |                             | 367,474                     |
| <b>Total Class IV</b>  | \$ 1,115,380,361                       |                             | \$ 5,353,826                |
| <b>Total Value &amp; Projected Revenue</b>   | \$ <u>5,905,464,662</u>                |                             | \$ <u>22,445,874</u>        |
| Less Delinquencies, Exonerations & Uncollectable Taxes   |  | 5.00% . . . . .             | 1,122,294                   |
| Less Tax Discounts   |  | 2.00% . . . . .             | 426,472                     |
| Less Allowance for Tax Increment Financing - see worksheet<br>(Subtracted from regular current expense taxes levied only)          |  | . . . . .                   | 1,236,915                   |
| <b>Total Projected Property Tax Collection</b>   |  | . . . . .                   | <b>19,660,193</b>           |
| Less Assessor Valuation Fund<br>(Subtracted from regular current expense taxes levied only)  |  | 2.00% . . . . .             | 393,204                     |
| Net Amount to be Raised by Levy of Property Taxes<br>For Budget Purposes (Transfer amount to Worksheet GCRev - Account No. 301-01) |  |                             | <b>\$ 19,266,989</b>        |

**MONONGALIA COUNTY, WEST VIRGINIA  
ALLOWANCE FOR TAX INCREMENT FINANCING  
REGULAR CURRENT EXPENSE LEVY  
2017 - 2018**

|  | <b>Column C<br/>Roll Back<br/>Value Form</b> | <b>Levy<br/>Rate/\$100</b> | <b>Taxes<br/>Levied</b> |
|--|--|----------------------------|-------------------------|
| <b>Current Year</b>  |  |                            |                         |
| <b>Class I</b>   |  |                            |                         |
| Personal Property  | \$ _____                                     | 12.00                      | \$ _____                |
| Public Utility   | _____  |                            | _____                   |
| <b>Total Class I</b>                                       | <b>\$ _____</b>                              |                            | <b>\$ _____</b>         |
| <b>Class II</b>  |  |                            |                         |
| Real Estate  | \$ 29,744,260                                | 24.00                      | \$ 71,386               |
| Personal Property  | _____  |                            | _____                   |
| <b>Total Class II</b>                                      | <b>\$ 29,744,260</b>                         |                            | <b>71,386</b>           |
|  |  |                            | \$ _____                |
| <b>Class III</b>   |  |                            |                         |
| Real Estate  | \$ 52,347,970                                | 48.00                      | \$ 251,270              |
| Personal Property  | 23,864,213                                   |                            | 114,548                 |
| Public Utility   | _____  |                            | _____                   |
| <b>Total Class III</b>                                     | <b>\$ 76,212,183</b>                         |                            | <b>\$ 365,818</b>       |
| <b>Class IV</b>  |  |                            |                         |
| Real Estate  | \$ 163,051,210                               | 48.00                      | \$ 782,646              |
| Personal Property  | 22,653,551                                   |                            | 108,737                 |
| Public Utility   | _____  |                            | _____                   |
| <b>Total Class IV</b>                                      | <b>\$ 185,704,761</b>                        |                            | <b>\$ 891,383</b>       |
| <b>Total Value &amp; Projected Revenue</b>                 | <b>\$ 291,661,204</b>                        | <b>(Gross)</b>             | <b>\$ 1,328,587</b>     |
| Less Delinquencies, Exonerations & Uncollectable Taxes     |  | 5.00% .....                | 66,429                  |
| Less Tax Discounts   |  | 2.00% .....                | 25,243                  |
| <b>Allowance For Tax Increment Financing</b>               |  |                            | <b>1,236,915</b>        |
| <b>(Use this amount above for Tax Increment Financing)</b> |  |                            | <b>_____</b>            |

**MONONGALIA COUNTY, WEST VIRGINIA  
EXCESS LEVY PAGE  
TRANSIT  
2017 - 2018**

|   | <b>Column E<br/>Certificate of Valuation<br/><u>Assessed Value for Tax Purposes</u></b> | <b>Levy<br/><u>Rate/\$100</u></b> | <b>Taxes<br/><u>Levied</u></b> |
|---|---|-----------------------------------|--------------------------------|
| <b>Current Year</b>   |   |                                   |                                |
| <b>Class I</b>  |   |                                   |                                |
| <b>Personal Property</b>  | \$ _____  | 1.10                              | \$ _____ 0                     |
| <b>Public Utility</b>   | _____   |                                   | _____ 0                        |
| <b>Total Class I</b>  | \$ _____  |                                   | \$ _____ 0                     |
| <b>Class II</b>   |   |                                   |                                |
| <b>Real Estate</b>  | \$ 2,448,632,390  | 2.20                              | \$ 538,699                     |
| <b>Personal Property</b>  | 9,849,820   |                                   | 2,167                          |
| <b>Total Class II</b>   | \$ 2,458,482,210  |                                   | \$ 540,866                     |
| <b>Class III</b>  |   |                                   |                                |
| <b>Real Estate</b>  | \$ 1,168,740,010  | 4.40                              | \$ 514,246                     |
| <b>Personal Property</b>  | 939,595,890   |                                   | 413,422                        |
| <b>Public Utility</b>   | 223,266,191   |                                   | 98,237                         |
| <b>Total Class III</b>  | \$ 2,331,602,091  |                                   | \$ 1,025,905                   |
| <b>Class IV</b>   |   |                                   |                                |
| <b>Real Estate</b>  | \$ 789,213,060  | 4.40                              | \$ 347,254                     |
| <b>Personal Property</b>  | 249,610,291   |                                   | 109,829                        |
| <b>Public Utility</b>   | 76,557,010  |                                   | 33,685                         |
| <b>Total Class IV</b>   | \$ 1,115,380,361  |                                   | \$ 490,768                     |
| <b>Total Value &amp; Projected Revenue</b>  | \$ 5,905,464,662  |                                   | 2,057,539                      |
| Less Delinquencies, Exonerations & Uncollectable Taxes                                    |   | 5.00% . . . .                     | 102,877                        |
| Less Tax Discounts  |   | 2.00% . . . .                     | 39,093                         |
| <b>Net Amount to be Raised by Levy For Budget Purposes:</b>                               |   | . . . . .                         | <b>1,915,569</b>               |
| <b>Included in the General Fund "Yes or No"</b>   |   |                                   | No                             |
| <b>EXCESS LEVY REPORTED ON GENERAL FUND REVENUE SUMMARY<br/>PAGE IN ACCOUNT # 301-90:</b> |   |                                   | \$ _____                       |

**MONONGALIA COUNTY, WEST VIRGINIA**  
**EXCESS LEVY PAGE**  
**PARKS & RECREATION**  
**2017 - 2018**

|   | Column E<br>Certificate of Valuation<br>Assessed Value for Tax Purposes | <u>Levy<br/>Rate/\$100</u> | <u>Taxes<br/>Levied</u> |
|---|---|----------------------------|-------------------------|
| <b>Current Year</b>   |   |                            |                         |
| <b>Class I</b>  |   |                            |                         |
| <b>Personal Property</b>  | \$ _____  | 0.58                       | \$ _____ 0              |
| <b>Public Utility</b>   | _____   |                            | _____ 0                 |
| <b>Total Class I</b>  | \$ _____  |                            | \$ _____ 0              |
| <b>Class II</b>   |   |                            |                         |
| <b>Real Estate</b>  | \$ 2,448,632,390  | 1.16                       | \$ 284,041              |
| <b>Personal Property</b>  | 9,849,820   |                            | 1,143                   |
| <b>Total Class II</b>   | \$ 2,458,482,210  |                            | \$ 285,184              |
| <b>Class III</b>  |   |                            |                         |
| <b>Real Estate</b>  | \$ 1,168,740,010  | 2.32                       | \$ 271,148              |
| <b>Personal Property</b>  | 939,595,890   |                            | 217,986                 |
| <b>Public Utility</b>   | 223,266,191   |                            | 51,798                  |
| <b>Total Class III</b>  | \$ 2,331,602,091  |                            | \$ 540,932              |
| <b>Class IV</b>   |   |                            |                         |
| <b>Real Estate</b>  | \$ 789,213,060  | 2.32                       | \$ 183,097              |
| <b>Personal Property</b>  | 249,610,291   |                            | 57,910                  |
| <b>Public Utility</b>   | 76,557,010  |                            | 17,761                  |
| <b>Total Class IV</b>   | \$ 1,115,380,361  |                            | \$ 258,768              |
| <br><b>Total Value &amp; Projected Revenue</b>  | <br>\$ 5,905,464,662  |                            | <br>1,084,884           |
| <br>Less Delinquencies, Exonerations & Uncollectable Taxes                                    |   | 5.00% . . . .              | 54,244                  |
| <br>Less Tax Discounts  |   | 2.00% . . . .              | 20,613                  |
| <br><b>Net Amount to be Raised by Levy For Budget Purposes:</b>                               |   | . . . .                    | <b>1,010,027</b>        |
| <br><b>Included in the General Fund "Yes or No"</b>   |   |                            | <b>No</b>               |
| <br><b>EXCESS LEVY REPORTED ON GENERAL FUND REVENUE SUMMARY<br/>PAGE IN ACCOUNT # 301-91:</b> |   |                            | \$ _____                |



**MONONGALIA COUNTY, WEST VIRGINIA  
EXCESS LEVY PAGE**

**FIRE  
2017 - 2018**

|   | Column E<br>Certificate of Valuation<br>Assessed Value for Tax Purposes | Levy<br>Rate/\$100 | Taxes<br>Levied |
|---|---|--------------------|-----------------|
| <b>Current Year</b>   |   |                    |                 |
| <b>Class I</b>  |   |                    |                 |
| <b>Personal Property</b>  | \$ _____  | 0.39               | \$ _____        |
| <b>Public Utility</b>   | _____   |                    | 0               |
| <b>Total Class I</b>  | \$ _____  |                    | \$ _____        |
| <b>Class II</b>   |   |                    |                 |
| <b>Real Estate</b>  | \$ 2,448,632,390  | 0.78               | \$ 190,993      |
| <b>Personal Property</b>  | 9,849,820   |                    | 768             |
| <b>Total Class II</b>   | \$ 2,458,482,210  |                    | \$ 191,761      |
| <b>Class III</b>  |   |                    |                 |
| <b>Real Estate</b>  | \$ 1,168,740,010  | 1.56               | \$ 182,323      |
| <b>Personal Property</b>  | 939,595,890   |                    | 146,577         |
| <b>Public Utility</b>   | 223,266,191   |                    | 34,830          |
| <b>Total Class III</b>  | \$ 2,331,602,091  |                    | \$ 363,730      |
| <b>Class IV</b>   |   |                    |                 |
| <b>Real Estate</b>  | \$ 789,213,060  | 1.56               | \$ 123,117      |
| <b>Personal Property</b>  | 249,610,291   |                    | 38,939          |
| <b>Public Utility</b>   | 76,557,010  |                    | 11,943          |
| <b>Total Class IV</b>   | \$ 1,115,380,361  |                    | \$ 173,999      |
| <b>Total Value &amp; Projected Revenue</b>  | \$ 5,905,464,662  |                    | 729,490         |
| Less Delinquencies, Exonerations & Uncollectable Taxes                                    |   | 5.00% . . . .      | 36,475          |
| Less Tax Discounts  |   | 2.00% . . . .      | 13,860          |
| <b>Net Amount to be Raised by Levy For Budget Purposes:</b>                               |   | . . . .            | <b>679,155</b>  |
| <b>Included in the General Fund "Yes or No"</b>   |   |                    | No              |
| <b>EXCESS LEVY REPORTED ON GENERAL FUND REVENUE SUMMARY<br/>PAGE IN ACCOUNT # 301-92:</b> |   |                    | \$ _____        |

**MONONGALIA COUNTY, WEST VIRGINIA  
EXCESS LEVY PAGE  
LIBRARY  
2017 - 2018**

|  | Column E<br>Certificate of Valuation<br>Assessed Value for Tax Purposes | Levy<br>Rate/\$100 | Taxes<br>Levied   |
|--|---|--------------------|-------------------|
| <b>Current Year</b>  |   |                    |                   |
| <b>Class I</b>   |   |                    |                   |
| Personal Property  | \$ _____  | 0.27               | \$ _____ 0        |
| Public Utility   | _____   |                    | _____ 0           |
| <b>Total Class I</b>   | <b>\$ _____</b>   |                    | <b>\$ _____ 0</b> |
| <b>Class II</b>  |   |                    |                   |
| Real Estate  | \$ 2,448,632,390  | 0.54               | \$ 132,226        |
| Personal Property  | 9,849,820   |                    | 532               |
| <b>Total Class II</b>  | <b>\$ 2,458,482,210</b>   |                    | <b>\$ 132,758</b> |
| <b>Class III</b>   |   |                    |                   |
| Real Estate  | \$ 1,168,740,010  | 1.08               | \$ 126,224        |
| Personal Property  | 939,595,890   |                    | 101,476           |
| Public Utility   | 223,266,191   |                    | 24,113            |
| <b>Total Class III</b>   | <b>\$ 2,331,602,091</b>   |                    | <b>\$ 251,813</b> |
| <b>Class IV</b>  |   |                    |                   |
| Real Estate  | \$ 789,213,060  | 1.08               | \$ 85,235         |
| Personal Property  | 249,610,291   |                    | 26,958            |
| Public Utility   | 76,557,010  |                    | 8,268             |
| <b>Total Class IV</b>  | <b>\$ 1,115,380,361</b>   |                    | <b>\$ 120,461</b> |
| <b>Total Value &amp; Projected Revenue</b>   | <b>\$ 5,905,464,662</b>   |                    | <b>505,032</b>    |
| Less Delinquencies, Exonerations & Uncollectable Taxes   |   | 5.00% . . . .      | 25,252            |
| Less Tax Discounts   |   | 2.00% . . . .      | 9,596             |
| <b>Net Amount to be Raised by Levy For Budget Purposes:</b>  |   | . . . .            | <b>470,184</b>    |
| <b>Included in the General Fund "Yes or No"</b>  |   |                    | <b>No</b>         |
| <b>ADDITIONAL EXCESS LEVY REPORTED ON GENERAL FUND<br/>REVENUE SUMMARY PAGE IN ACCOUNT # 301-90:</b> |   |                    | <b>\$ _____</b>   |