

WEST VIRGINIA:

At a special session of the County Commission, held for the County of Mercer, at the Courthouse thereof, on Monday, March 21, 2022.

Present:	Gene Buckner,	Commissioner
Present:	Greg Puckett,	Commissioner
Present:	Bill Archer,	Commissioner

NOTICE OF SPECIAL MEETING

THE MERCER COUNTY COMMISSION WILL MEET IN SPECIAL SESSION ON MONDAY, MARCH 21, 2022 AT 10:00 A.M IN THE COMMISSION COURTROOM LOCATED ON THE SECOND FLOOR OF THE MERCER COUNTY COURTHOUSE. THE PURPOSE OF THE MEETING IS TO APPROVE THE FY 22/23 LEVY ESTIMATE (BUDGET).

**GENE BUCKNER, PRESIDENT
MERCER COUNTY COMMISSION**

RE: EXECUTIVE SESSION

This day on motion of Bill Archer, Commissioner, seconded by Greg Puckett, Commissioner, the Commission voted unanimously to go into executive session. On motion of Bill Archer, Commissioner, seconded by Greg Puckett, Commissioner, the Commission voted unanimously to come out of executive session and go back into regular session. No votes were taken during the executive session.

RE: APPROVAL – FY 2022/2023 BUDGET

This day on motion of Bill Archer, Commissioner, seconded by Greg Puckett, Commissioner, the Commission voted unanimously to approve the FY 2022/2023 Levy Estimate (Budget) in the amount of \$15,573,888.

FISCAL YEAR JULY 1, 2022 - JUNE 30, 2023

Mercer

County Commission

CLASS: 1

TOTAL ASSESSED VALUE: 2,661,812,292

**LEVY ESTIMATE
OFFICIAL BUDGET DOCUMENT**



**Prescribed and furnished by the
West Virginia State Auditor**

The Levy Estimate shall be made on this form between March 7 and March 28. ONE (1) certified copy is forwarded to: lgs@wvsao.gov

Or can be mailed to:

West Virginia State Auditor's Office, Attn: Local Government Services

200 West Main Street, Clarksburg, West Virginia 26301

Phone: 627-2415 / Toll Free 1-877-982-9148

ROSTER

COUNTY	Mercer County Commission			Mailing Address: 1501 Main Street, Suite 210		
				City, State Zip Code: Princeton, WV 24740		
COMMISSION MEETS	2nd Tuesday of each month			Courthouse Hours	8:30 a.m. to 4:30 p.m. Monday-Friday	
PRESIDENT	<u>Gene Buckner</u>	PHONE	<u>304-487-8309</u>	ext.	FAX	E-MAIL <u>gene.buckner@mercercountywv.org</u>
COMMISSIONER	<u>Greg Puckett</u>	PHONE	<u>304-431-8527</u>	ext.	FAX	E-MAIL <u>greg.puckett@mercercountywv.org</u>
COMMISSIONER	<u>Bill Archer</u>	PHONE	<u>304-487-8310</u>	ext.	FAX	E-MAIL <u>bill.archer@mercercountywv.org</u>
COMMISSIONER		PHONE		ext.	FAX	E-MAIL
COMMISSIONER		PHONE		ext.	FAX	E-MAIL
COUNTY CLERK	<u>Verlin Moye</u>	PHONE	<u>304-487-8466</u>	ext.	FAX <u>304-487-9842</u>	E-MAIL <u>moyeverlin@hotmail.com</u>
CIRCUIT CLERK	<u>Julie Ball</u>	PHONE	<u>304-487-8371</u>	ext.	FAX <u>304-425-1598</u>	E-MAIL <u>julie.ball@courtswv.gov</u>
ASSESSOR	<u>Lyle Cottle</u>	PHONE	<u>304-487-8397</u>	ext.	FAX <u>304-487-8400</u>	E-MAIL <u>lyle.cottle@mercercountywv.org</u>
SHERIFF	<u>Tommy Bailey</u>	PHONE	<u>304-487-8303</u>	ext.	FAX <u>304-487-8476</u>	E-MAIL <u>tommybailey@hotmail.com</u>
PROSECUTING ATTY	<u>Brian Cochran</u>	PHONE	<u>304-487-8360</u>	ext.	FAX	E-MAIL <u>briancochranmcpa@gmail.com</u>
ADM. ASSISTANT	<u>Vicky Reed</u>	PHONE	<u>304-487-8306</u>	ext.	FAX	E-MAIL <u>mercercocommission@frontiernet.net</u>
TAX OFFICE	<u>Sis Bailey</u>	PHONE	<u>304-487-8344</u>	ext.	FAX <u>304-487-8476</u>	E-MAIL <u>taxofficemerccounty@yahoo.com</u>

PERSON TO CONTACT FOR BUDGET INFORMATION

<u>Jessica Dixon</u>	<u>Deputy Clerk</u>	<u>304-487-8316</u>	<u>304-487-9842</u>	<u>jessica.dixon@mercercountywv.org</u>
Name	Title	Phone	Fax	Email

ANY QUESTIONS ABOUT COMPLETING THESE FORMS SHOULD BE DIRECTED TO LOCAL GOVERNMENT SERVICES, WEST VIRGINIA STATE AUDITOR'S OFFICE, 200 WEST MAIN STREET, CLARKSBURG WEST VIRGINIA 26301 OR TELEPHONE 627-2415 (TOLL FREE) 1-877-982-9148.

CERTIFICATE OF VALUATION

Mercer County Commission
(Levying Body)

Mercer
(County)

TO: County Commission President

(County Commission President, School Board Secretary or Municipal Clerk or Recorder)

The undersigned Assessor and County Clerk of said County do hereby certify the assessed value of the various classes of real estate, personal property and public utility property for the assessment year 2022.

	Column A	Column B	Column C	Column D	Column E
	Assessed Value Including Back Tax And New Property (Total)	All Other Exempt Value (excluding P U)	Gross Assessed (Col A Plus Col B) (County Classification Purpose Only)	Homestead Exempt Value	Assessed Valuation For Tax Purposes (w/o Homestead & Exempt) (Col A Minus Col D)
Class I					
Personal Property					
Public Utility Property					
Total Class I					
Class II					
Real Estate	N/A	N/A	N/A	N/A	926,042,480
Personal Property	N/A	N/A	N/A	N/A	15,008,542
Total Class II					941,051,022
Class III					
Real Estate	N/A	N/A	N/A		338,451,060
Personal Property	N/A	N/A	N/A		283,707,502
Public Utility Property	N/A	N/A	N/A		169,016,370
Total Class III					791,174,932
Class IV					
Real Estate	N/A	N/A	N/A		189,433,500
Personal Property	N/A	N/A	N/A		88,010,363
Public Utility Property	N/A	N/A	N/A		97,880,248
Total Class IV					375,324,111
TOTAL FOR LEVYING BODY	N/A	N/A	2,661,812,292	N/A	2,107,550,065
Previous Year Total	N/A	N/A	N/A	N/A	2,029,670,666

Mercer County Commission
SUPPLEMENTAL INFORMATION
FISCAL YEAR JULY 1, 2022 - JUNE 30, 2023

Percentage for Assessor's Valuation Fund.	<u>2.00%</u>
Percentage for Delinquencies and Exonerations.	<u>5.00%</u>
Percentage for Tax Discounts.	<u>2.00%</u>
Previous Year's Projected Revenue.	<u>9,109,329</u>

(Previous Years Projected Revenue from LAST YEAR'S "Levy page" tab: 'REGULAR CURRENT EXPENSE LEVY' Page, cell I31)

ASSESSED VALUES FOR CALCULATING REDUCED (ROLLED BACK) LEVY RATES

Mercer County Commission

(Levying Body)

Mercer

County

TO: County Commission President

(County Commission President, School Board Secretary or Municipal Clerk or Recorder)

The undersigned Assessor and County Clerk of said County do hereby certify the assessed value of the various classes of real estate, personal property and public utility property FOR THE CALCULATION OF THE REDUCE (ROLLED BACK LEVY RATE for the assessment year 2022.

	Column A	Column B	Column C	Column D
	Assessed Valuation For Tax Purposes	New Property and Back Tax Property	TIF Tax Incremental Financing Value	Assessed Valuation For Tax Purposes Minus New Property, Back Tax Property & TIF (Col A Minus Col B and C)
	(w/o Homestead & Exempt)	(Excluding TIF)		
Class I				
Personal Property				
Public Utility Property				
Total Class I				
Class II				
Real Estate	N/A	N/A		919,741,240
Personal Property	N/A	N/A		13,402,594
Total Class II				933,143,834
Class III				
Real Estate	N/A	N/A		337,372,190
Personal Property	N/A	N/A		267,027,752
Public Utility Property	N/A	N/A		169,016,370
Total Class III				773,416,312
Class IV				
Real Estate	N/A	N/A		188,718,430
Personal Property	N/A	N/A		85,200,208
Public Utility Property	N/A	N/A		97,785,936
Total Class IV				371,704,574
TOTAL FOR LEVYING BODY				2,078,264,720
Previous Year Total	N/A	N/A	N/A	1,991,700,613

MERCER COUNTY, WEST VIRGINIA CALCULATING REDUCED LEVY RATE 2022 - 2023

CLASS	ROLL BACK VALUE (Column D)	X	WEIGHTING	=	WEIGHTED ASSESSED VALUE
Class 1	\$ _____	X	0.01	=	\$ _____ 0
Class 2	<u>933,143,834</u>	X	0.02	=	<u>18,662,877</u>
Class 3	<u>773,416,312</u>	X	0.04	=	<u>30,936,652</u>
Class 4	<u>371,704,574</u>	X	0.04	=	<u>14,868,183</u>
Total All Classes	\$ <u>2,078,264,720</u>		(Total WAV)		\$ <u>64,467,712</u>

Assessor's Valuation % per PVC: 2.00%
 Previous year's projected \$ 9,109,329 103.00% % \$ 9,382,609

Divide by the **TOTAL WEIGHTED ASSESSED VALUE (Total WAV)**
 (use 4 decimal places here) \$ 0.1430

The result of this division is then multiplied x 100 (use 2 decimal places here)
 and this will = the Class 1 Levy Rate in cents per \$100 of assessed value 14.30

The Class 2, 3, and 4 Levy Rates are determined by multiplying the Class 1 Rate as follows:

Class 1 Rate 14.30 ¢ X 2 = 28.60 **Class 2 Rate:**

Class 1 Rate 14.30 ¢ X 4 = 57.20 **Class 3 & 4 Rate:**

DO NOT USE RATES IN EXCESS OF 2 DECIMAL PLACES

Divide by the TOTAL WEIGHTED ASSESSED VALUE (TOTAL WAV) USE 4 DECIMAL POINTS HERE 0.1455

MERCER COUNTY, WEST VIRGINIA CALCULATING REDUCED LEVY RATE Maximum with Hearing 2022 - 2023

CLASS	ROLL BACK VALUE (Column D)	X	WEIGHTING	=	WEIGHTED ASSESSED VALUE
Class 1	\$ _____	X	0.01	=	\$ _____ 0
Class 2	<u>933,143,834</u>	X	0.02	=	<u>18,662,877</u>
Class 3	<u>773,416,312</u>	X	0.04	=	<u>30,936,652</u>
Class 4	<u>371,704,574</u>	X	0.04	=	<u>14,868,183</u>
Total All Classes	\$ <u>2,078,264,720</u>		(Total WAV)		\$ <u>64,467,712</u>

Assessor's Valuation % per PVC: 2.00%
 Previous year's projecter \$ 9,109,329 112.00% % \$ 10,202,448

Divide by the **TOTAL WEIGHTED ASSESSED VALUE (Total WAV)**
 (use 4 decimal places here) \$ 0.1430

The result of this division is then multiplied x 100 (use 2 decimal places here)
 and this will = the Class 1 Levy Rate in cents per \$100 of assessed value

	14.30

The Class 2, 3, and 4 Levy Rates are determined by multiplying the Class 1 Rate as follows:

Class 1 Rate 14.30 ¢ X 2 = **Class 2 Rate:**
28.60

Class 1 Rate 14.30 ¢ X 4 = **Class 3 & 4 Rate:**
57.20

DO NOT USE RATES IN EXCESS OF 2 DECIMAL PLACES

Divide by the TOTAL WEIGHTED ASSESSED VALUE (TOTAL WAV) USE 4 DECIMAL POINTS HERE **0.1583**

**MERCER COUNTY, WEST VIRGINIA
LEVY PAGE
REGULAR CURRENT EXPENSE LEVY
2022 - 2023**

Current Year	Column E Certificate of Valuation Assessed Value for Tax Purposes	Levy Rate/\$100	Taxes Levied
Class I			
Personal Property	\$ _____	14.30	\$ _____
Public Utility	_____		_____
Total Class I	\$ _____		\$ _____
Class II			
Real Estate	\$ 926,042,480	28.60	\$ 2,648,481
Personal Property	15,008,542		42,924
Total Class II	\$ 941,051,022		\$ 2,691,405
Class III			
Real Estate	\$ 338,451,060	57.20	\$ 1,935,940
Personal Property	283,707,502		1,622,807
Public Utility	169,016,370		966,774
Total Class III	\$ 791,174,932		\$ 4,525,521
Class IV			
Real Estate	\$ 189,433,500	57.20	\$ 1,083,560
Personal Property	88,010,363		503,419
Public Utility	97,880,248		559,875
Total Class IV	\$ 375,324,111		\$ 2,146,854
Total Value & Projected Revenue	\$ 2,107,550,065		\$ 9,363,780
Less Delinquencies, Exonerations & Uncollectable Taxes		5.00%	468,189
Less Tax Discounts		2.00%	177,912
Less Allowance for Tax Increment Financing - see worksheet (Subtracted from regular current expense taxes levied only)		_____
Total Projected Property Tax Collection		8,717,679
Less Assessor Valuation Fund (Subtracted from regular current expense taxes levied only)		2.00%	174,354
Net Amount to be Raised by Levy of Property Taxes			_____
For Budget Purposes (Transfer amount to Worksheet GCRev - Account No. 301-01)	\$		8,543,325

MERCER COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2022 - JUNE 30, 2023

Account Number	01 GENERAL FUND REVENUE SUMMARY	Budgeted Revenues	Budgeted Revenues
		(Including Revisions)	
		2021 - 2022	2022 - 2023
295	Nonspendable Fund Balance		
296	Restricted Fund Balance		
297	Committed Fund Balance		
298	Assigned Fund Balance		
299	Unassigned Fund Balance	819,574	405,340
301 01	Property Taxes - Current Expense (Page 3-Net)	8,311,170	8,543,325
301 02-05	Prior Year Taxes	363,000	363,000
301 06	Supplemental Taxes	600,400	600,000
301 07	Surplus		
301 08	Delinquent & Nonentered Land Fund		
301 09	Redemptions from State Auditor		
301 10	Prior Years Fifth and Other Prior Years		
301 11	Tax Lien Surplus		
301 12	Tax Loss Restoration		
301 90	Property Taxes - Excess Levy (Page 4-Net)		
301 91	Property Taxes - Excess Levy (Page 4-Net)		
301 92	Property Taxes - Excess Levy (Page 4-Net)		
302	Tax Penalties, Interest & Publication Fees	195,000	195,000
303	Dog Taxes	300	500
304	Property Transfer Tax	398,000	769,500
306	Gas and Oil Severance Tax	104,230	78,000
307	Horse and Dog Racing Tax		
308	Wine & Liquor Tax	170,210	200,000
309	Hotel Occupancy Tax	871,000	950,000
310	Waste Coal Producing Counties		
311	Payment in Lieu of Taxes	3,168	6,500
312	Synthetic Fuel Tax		
313	Miscellaneous Energy Tax (Coal Bed Methane)	35,000	34,000
317	Licenses		
318	Building Permits		
319	Miscellaneous Permits	4,429	4,000
322	Federal Grants	655,319	975,335
323	State Grants	312,682	351,646
324	Other Grants		
325	Federal Payment in Lieu of Taxes		
327	Charges for Services	45,000	28,500
328	Magistrate Court Clerk	7,935	7,800
329	Sheriff's Service of Process	1,800	20,000
330	Sheriff's Earnings	24,500	4,000
331	County Clerk's Earnings	151,417	184,700

MERCER COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2022 - JUNE 30, 2023

Account Number	01 GENERAL FUND REVENUE SUMMARY	Budgeted Revenues	Budgeted Revenues
		(Including Revisions)	
		2021 - 2022	2022 - 2023
332	Circuit Clerk's Earnings	56,900	56,700
333	Prosecuting Attorney's Earnings		
334	Accident Reports	5,400	6,000
335	Motor Vehicle License Fee	7,135	7,100
336	Map Sales		
337	Clerk Deed Fees	6,300	8,500
339	Parks & Recreation Fees		
340	Rents & Concessions	88,460	94,640
341	Landfill/Incinerator Fees		
342	Airport Revenue		
343	Cemetery Revenue		
344	Ambulance Fees		
345	Emergency Services Fees		
346	Emergency 911 Fee		
347	Special Patrol/Security Systems		
348	Franchise Agreement		
349	Inspection Fees		
350	IRP Fees (Interstate Registration Plan)	77,000	80,000
351	Jail Fees		
361	Fines, Fees & Court Costs		
362	Regional Jail Operations Partial Reimbursement	111,000	92,000
365	Interest Earned	170	180
366	Miscellaneous Revenue	20,000	20,000
367	Sheriff's Commission	15,000	15,000
368	Confiscated Property		
369	Commissions		100
370	Gaming Income	38,000	38,000
371	Recycling Programs		
372	Filing Fees	5,000	5,000
373	Video Lottery	206,617	282,000
374	Planning Commission Revenue		
375	Sale of Materials		
376	Royalties		
377	Sale of Bonds		
378	Proceeds from Bond Restructuring		
379	Lease Purchase Revenue		
380	Contributions/Transfer from Other Entities	74,380	68,422
381	Charges to Other Entities		
382	Refunds/Reimbursements (External Sources)	60,444	30,000
383	Parking		

**MERCER COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2022 - JUNE 30, 2023**

Account Number	01 GENERAL FUND REVENUE SUMMARY	Budgeted Revenues	Budgeted Revenues
		(Including Revisions) 2021 - 2022	2022 - 2023
384	Sale of Fixed Assets	2,000	2,000
385	Gain/Loss on Sale of Fixed Assets		
388	Transfers From Other Funds	6,455	
390	Emergency 911 Reimbursement		
391	Dog & Kennel Reimbursement		
392	Concealed Weapons Reimbursements		
393	Home Confinement Reimbursements		
394	General School Reimbursements	190,000	150,000
395	Magistrate Court Reimbursements		
396	Worthless Check Reimbursements		
397	Payroll Reimbursements	504,232	517,847
398	Transfers from Rainy Day Fund	40,670	
399	Transfers Assessor's Valuation Fund	389,729	379,253
01	Grand Totals -General Fund Revenues	14,979,026	15,573,888

**MERCER COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2022 - JUNE 30, 2023**

Account Number	02 COAL SEVERANCE TAX FUND	Budgeted Revenues 2021 - 2022	Budgeted Revenues 2022 - 2023
298	Assigned Fund Balance	384,591	225,000
305	Coal Severance Tax	140,000	180,000
365	Interest Earned on Investment	400	100
382	Refunds/Reimbursements		
02	Grand Totals - Coal Severance Tax Fund Revenues	524,991	405,100

MERCER COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2022 - JUNE 30, 2023

Expenditures	General Fund		Coal Severance Fund	
	General Budget	General Budget	Coal Budget	Coal Budget
	(Including Revisions) 2021 - 2022	2022 - 2023	(Including Revisions) 2021 - 2022	2022 - 2023
GENERAL GOVERNMENT #401 - 699				
401 County Commission	2,309,012	2,546,273	7,900	
402 County Clerk	807,367	820,408		
403 Circuit Clerk	730,904	747,083		
404 Sheriff - Treasurer	475,141	483,185		
405 Prosecuting Attorney	874,195	944,720		
406 Assessor	668,662	666,685		
407 Assessor's Valuation Fund	389,729	379,253		
408 Statewide Computer Network				
409 Sheriff's Tax Processing				
410 County Surveyor				
411 Fiduciary Supervisor				
412 Agricultural Agent	62,735	65,888		
413 Elections - County Clerk	117,198	118,907		
415 Magistrate Court				
416 Circuit Court		300		
417 County Administrator				
418 Purchasing Department				
419 Personnel Office				
420 Custodial				
421 Civil Service				
422 Capital Planning				
423 Insurance Program (Self Insured)				
424 Courthouse	430,942	489,213	40,000	
425 Other Buildings	150,929	148,393	143,111	26,011
426 Printing				
427 Microfilm				
428 Data Processing	12,000	14,000		
429 Regional Development Authority	43,625	43,625		
430 Community Development				
431 Economic Development				
432 Industrial Development	65,000	65,000		
433 Geographic Information Systems (GIS)				
434 Airports	125,000	125,000		
435 Public Works Department				
436 Rehabilitation of Property		47,090		
437 Acquisition of Property				
438 Building Inspection				
439 Planning & Zoning				
440 Engineering				

MERCER COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2022 - JUNE 30, 2023

Expenditures	General Fund		Coal Severance Fund	
	General Budget	General Budget	Coal Budget	Coal Budget
	<small>(Including Revisions)</small> 2021 - 2022	2022 - 2023	<small>(Including Revisions)</small> 2021 - 2022	2022 - 2023
441 Housing Authority				
442 Federal Grants	490,089	667,035		
443 State Grants	15,000	5,000		
444 Other Grants				
445 Litigation Reserve				
446 Parking				
447 Finance Department				
448 Courthouse Annex				
449 Worthless Check				
450 Farm Preservation Program				
451 Zoning Board				
452 Teen Court				
460 County Clerk Operations				
696 Transfer to Financial Stabilization Fun	363,000	363,000		
697 Contributions to Comms/Authorities	20,000	20,000		
698 Transfers/Reimbursements				
699 Contingencies - Not to Exceed 10% of Budget	170,583			
TOTAL GENERAL GOVERNMENT	8,321,111	8,760,058	191,011	26,011

MERCER COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2022 - JUNE 30, 2023

Expenditures	General Fund		Coal Severance Fund	
	General Budget	General Budget	Coal Budget	Coal Budget
	(Including Revisions) 2021 - 2022	2022 - 2023	(Including Revisions) 2021 - 2022	2022 - 2023
PUBLIC SAFETY #700 - 799				
700 Sheriff - Law Enforcement	3,131,683	3,560,411		
701 Sheriff - Service of Process	70,193	71,303		
702 County Jail - Reimbursable J/C				
703 County Jail - Nonreimbursable J/C				
704 Regional Jail	1,450,000	1,450,000	150,000	300,000
705 Home Confinement	133,700	140,178		
706 Concealed Weapons				
707 Investigative Services				
708 Police Special Duty				
709 Juvenile Detention Center				
710 Civil Defense				
711 Emergency Services	66,188	66,904		
712 Communication Center				
713 Fire Department				
714 Fire Coordinator	82,620	80,481		
715 Ambulance Authority				
716 Dog Warden/Humane Society	456,203	451,327		
717 Central Garage				
718 Flood Control	8,312	8,249		
719 Watershed Project				
720 Dams & Dredging				
721 Local Law Enforcement Block Grant	136,976			
722 Public Safety Grant				
723 Public Safety Grant				
724 Public Safety Grant				
725 Public Safety Grant				
726 Public Safety Grant				
727 Public Safety Grant				
728 Public Safety Grant				
729 Public Safety Grant				
730 Courthouse Security				
731 Community Based Corrections Program	528,781	512,168		
732 Rapid Response				
733 Mapping and Addressing				
734 Local Emergency Planning Commission				
735 Project Lifesaver				
736 K-9				
737 Public Safety Grant				
TOTAL PUBLIC SAFETY	6,064,656	6,341,021	150,000	300,000

**MERCER COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2022 - JUNE 30, 2023**

Expenditures	General Fund		Coal Severance Fund	
	General Budget	General Budget	Coal Budget	Coal Budget
	<small>(Including Revisions)</small> 2021 - 2022	2022 - 2023	<small>(Including Revisions)</small> 2021 - 2022	2022 - 2023
HEALTH & SANITATION #800 - 899				
800 Local Health Department	50,000	50,000		
801 Mental Health	60,000	84,500		
802 Other Health Programs				
803 Hospital				
804 Dental Clinic				
805 Vital Statistics				
806 Sewer				
807 Storm Sewer				
808 Solid Waste Authority				
809 Water				
810 Garbage Department				
811 Landfill/Incinerator				
812 Recycling Center	36,126	70,884	42,500	79,089
813 Litter Control	43,043	45,876		
814 Federal Grants - H&S				
815 State Grants - H&S				
TOTAL HEALTH & SANITATION	189,169	251,260	42,500	79,089
CULTURE & RECREATION #900 - 949				
900 Parks & Recreation				
901 Swimming Pools				
902 4 - H Camp	181,940	181,549		
903 Arts & Humanities				
904 Museum Commission				
905 Fair Associations/Festivals				
906 Youth Camp				
907 Summer Youth Program				
908 Community Center				
909 Historical Commission				
910 Civic Promotion				
911 Visitor's Bureau				
912 Travel Council				
913 Beautification				
914 Rails to Trails				
915 Hotel/Motel Promotion of Tourism				
916 Library				
917 Law Library				
918 Federal Grants				
919 State Grants				
TOTAL CULTURE & RECREATION	181,940	181,549		

**MERCER COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2022 - JUNE 30, 2023**

Expenditures	General Fund		Coal Severance Fund	
	General Budget	General Budget	Coal Budget	Coal Budget
	(Including Revisions) 2021 - 2022	2022 - 2023	(Including Revisions) 2021 - 2022	2022 - 2023
SOCIAL SERVICES #950 - 959				
950 Social Services				
951 Human Resources				
952 Senior Citizens				
953 Public Transit	40,000	40,000		
954 Federal Grants				
955 State Grants				
956 Homeless Shelter				
957 Family Court				
958 Community Council				
959 Cemeteries				
TOTAL SOCIAL SERVICES	40,000	40,000		
CAPITAL PROJECTS #960 - 999				
960 General Government				
961 Public Safety				
962 Health & Sanitation				
963 Culture & Recreation				
964 Social Services				
965 Central Garage				
966 Geographic Information System (GIS)				
972 Federal Grants				
973 Federal Grants				
974 State Grants				
975 County Clerk				
976 Circuit Clerk				
977 Assessor				
978 Prosecuting Attorney				
979 Sheriff-Treasurer				
980 Sheriff-Law Enforcement	182,150		141,480	
981 Sheriff-Jail				
982 Data Processing				
983 Election - County Clerk				
984 Circuit Court				
985 Community Development				
986 County Commission				
987 Courthouse				
988 Other Buildings				
989 Extension Services				
990 Other Boards & Authorities				
991 Purchasing				

MERCER COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2022 - JUNE 30, 2023

Expenditures	General Fund		Coal Severance Fund	
	General Budget	General Budget	Coal Budget	Coal Budget
	(Including Revisions) 2021 - 2022	2022 - 2023	(Including Revisions) 2021 - 2022	2022 - 2023
992 Communication Center				
993 Dog Warden				
994 Emergency Services				
995 Service of Process				
996 Ambulance				
997 Water				
998 Parks & Recreation				
999 Streets and Highways				
TOTAL CAPITAL OUTLAY	182,150		141,480	
Total Expenditures	14,979,026	15,573,888	524,991	405,100

MERCER COUNTY, WEST VIRGINIA FISCAL YEAR JULY 1, 2022 - JUNE 30, 2023

Expenditures	General Fund		Coal Severance Fund	
	General Budget (Including Revisions) 2021 - 2022	General Budget 2022 - 2023	Coal Budget (Including Revisions) 2021 - 2022	Coal Budget 2022 - 2023

	Amount of Appropriation 2022 - 2023	Account Number
PREMIUM TO PROSECUTING ATTORNEY INSTITUTE:	4,800	405-222
AUDIT COST / ALL FUNDS:	36,000	401-224

Gas & Oil Expenditures

General Government Expenditures	78,000	Gas & Oil total expenditures are tied to the total revenue budgeted. Money will be posted to the general government line unless it is posted in the other lines. Then the remaining balance will post to general government.
Public Safety Expenditures		
Health & Sanitation Expenditures		
Culture & Recreation Expenditures		
Social Services Expenditures		
Capital Projects Expenditures		
Total	78,000	

CHART FOR ACCOUNT #388 TRANSFERS FROM OTHER FUNDS

Funds:		
	\$	
Total		

CHART FOR ACCOUNT 380 CONTRIBUTIONS/TRANSFERS FROM OTHER ENTITIES

Funds:		
Mercer County Fire Service Board	\$	68422
Total		68,422

**MERCER COUNTY, WEST VIRGINIA
STATEMENT OF SALARIES OF ELECTED OFFICIALS
FISCAL YEAR JULY 1, 2022 - JUNE 30, 2023**

County Classification:

1

FOR THE FISCAL YEAR JULY 1, 2022 - JUNE 30, 2023, ALL COUNTY OFFICIALS SHOULD BE COMPENSATED BASED ON THE COUNTY'S CLASSIFICATION AS OF: JULY 1,

Office	Elected Official	Date Current Term Began	2022 - 2023 Salary	West Virginia Code Reference
County Commissioners:				
	Gene Buckner	January 1, 2019	41,395	§7-7-4
	Greg Puckett	January 1, 2021	41,395	
	Bill Archer	January 1, 2017	41,395	
			-	
			-	
County Clerk:				
	Verlin Moye	January 1, 2017	62,093	§7-7-4
Circuit Clerk				
	Julie Ball	January 1, 2017	62,093	§7-7-4
Assessor				
	Lyle Cottle	January 1, 2021	50,266	§7-7-4
	Agricultural Report		5,027	§7-7-6c
	Supplemental Salary		15,000	§7-7-6b
Sheriff				
	Tommy Bailey	January 1, 2021	50,266	§7-7-4
	Sheriff's Commission on Taxes		15,000	§11A-1-17
Prosecuting Attorney				
	Brian Cochran	January 1, 2021	108,192	§7-7-4
* Is the Prosecuting Attorney Full Time?				Yes

W.Va. Code § 7-7-4 Salary Schedule for Counties Approved for Salary Increase				
	County	County &	Assessor &	Prosecuting
Class	Commissioners	Circuit Clerks	Sheriff	Attorney
Class 1	41,395	62,093	50,266	108,192
Class 2	40,656	61,354	49,526	105,728
Class 3	39,917	59,875	49,157	103,264
Class 4	39,178	59,532	48,787	100,800
Class 5	38,438	59,136	48,418	98,336
Class 6	31,786	55,440	48,048	66,528
Class 7	31,046	54,701	47,678	63,571
Class 8	28,090	53,962	47,309	60,614
Class 9	27,350	53,222	46,939	56,179
Class 10	22,176	47,309	42,874	51,744

**MERCER COUNTY, WEST VIRGINIA
RECAP AND CERTIFICATION**

FISCAL YEAR JULY 1, 2022 - JUNE 30, 2023

Account Number		REVENUE RECAP	General Fund		Coal Severance Tax	
			Budgeted Revenues		Budgeted Revenues	
			2021 - 2022	2022 - 2023	2021 - 2022	2022 - 2023
280	299	Beginning Balance, July 1st	819,574	405,340	384,591	225,000
301	302	Taxes	9,469,570	9,701,325		
303	312	Other Taxes	1,581,908	2,038,500	140,000	180,000
317	319	Licenses & Permits	4,429	4,000		
322	325	Intergovernmental	968,001	1,326,981		
327	350	Charges for Services	471,847	497,940		
361	361	Fines				
362	362	Regional Jail Op. Partial Reimb.	111,000	92,000		
363	365	Interest	170	180	400	100
366	385	Miscellaneous	421,441	460,522		
388	399	Transfers	1,131,086	1,047,100		
		Grand Totals - Revenues	14,979,026	15,573,888	524,991	405,100

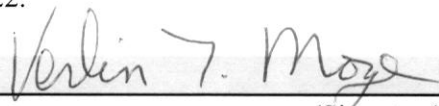
Account Number		EXPENDITURE RECAP	General Fund		Coal Severance Tax	
			Budgeted Expenditures		Budgeted Expenditures	
			2021 - 2022	2022 - 2023	2021 - 2022	2022 - 2023
401	699	General Government Expenditures	8,321,111	8,760,058	191,011	26,011
698	698	Transfers				
700	799	Public Safety Expenditures	6,064,656	6,341,021	150,000	300,000
800	899	Health & Sanitation Expenditures	189,169	251,260	42,500	79,089
900	949	Culture & Recreation Expenditures	181,940	181,549		
950	959	Social Services Expenditures	40,000	40,000		
960	999	Capital Projects Expenditures	182,150		141,480	
		Grand Totals - Expenditures	14,979,026	15,573,888	524,991	405,100

Budget Basis of Accounting:

Cash Basis

STATE OF WEST VIRGINIA
COUNTY OF MERCER

I, Verlin Moye, 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 21st DAY OF MARCH 2022.



(Signature)

MERCER COUNTY, WEST VIRGINIA
058 FINANCIAL STABILIZATION / RAINY DAY FUND
FISCAL YEAR JULY 1, 2022 - JUNE 30, 2023

Account Number	REVENUES	Actual Amount	Budgeted Revenues
		6/30/2021	2022 - 2023
299	Unassigned Fund Balance	1,009,157	1,921,594
365	Interest Earned		
366	Miscellaneous Revenue		
380	Contributions/Transfer from Other Entities		
388 001	Transfers From Other Funds		
398	Transfers From General Fund	1,259,928	363,000
058	Totals -Financial Stabilization / Rainy Day Fund Revenues	2,269,085	2,284,594

Account Number	EXPENDITURES	Actual Amount	Estimated Budget
		6/30/2021	2022 - 2023
696	Transfers to General Fund	329,151	-
698	Transfers/Reimbursements	18,340	
699	Contingencies	1,921,594	2,284,594
	Totals - Financial Stabilization / Rainy Day Expenditures	2,269,085	2,284,594

Amount of Financial Stabilization Fund	\$ 2,284,594
Less: 30% of General County Fund	<u>4,672,166</u>
Amount over /under 30% of General Fund Budget	<u>\$ (2,387,572)</u>

Financial Stabilization is within the allowed 30% of General Fund Budget

It is ordered that this Commission be and is hereby adjourned until Tuesday, April 12, 2022.

_____PRESIDENT