

MERCER COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2021 - JUNE 30, 2022

Account Number	02 COAL SEVERANCE TAX FUND	Budgeted Revenues 2020 - 2021	Budgeted Revenues 2021 - 2022
298	Assigned Fund Balance	321,510	150,000
305	Coal Severance Tax	140,000	140,000
365	Interest Earned on Investment	400	400
382	Refunds/Reimbursements		
02	Grand Totals - Coal Severance Tax Fund Revenues	461,910	290,400

**MERCER COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2021 - JUNE 30, 2022**

Expenditures	General Fund		Coal Severance Fund	
	General Budget	General Budget	Coal Budget	Coal Budget
	<small>(Including Revisions)</small> 2020 - 2021	2021 - 2022	<small>(Including Revisions)</small> 2020 - 2021	2021 - 2022
GENERAL GOVERNMENT #401 - 699				
401 County Commission	2,282,840	2,295,737		7,900
402 County Clerk	786,430	781,101		
403 Circuit Clerk	709,040	707,857		
404 Sheriff - Treasurer	470,993	463,103		
405 Prosecuting Attorney	857,460	843,893		
406 Assessor	642,450	646,208		
407 Assessor's Valuation Fund	406,723	389,729		
408 Statewide Computer Network				
409 Sheriff's Tax Processing				
410 County Surveyor				
411 Fiduciary Supervisor				
412 Agricultural Agent	62,735	62,735		
413 Elections - County Clerk	117,398	117,198		
415 Magistrate Court				
416 Circuit Court				
417 County Administrator				
418 Purchasing Department				
419 Personnel Office				
420 Custodial				
421 Civil Service				
422 Capital Planning				
423 Insurance Program (Self Insured)				
424 Courthouse	463,708	420,962		40,000
425 Other Buildings	87,320	134,363	273,982	50,000
426 Printing				
427 Microfilm				
428 Data Processing	15,000	12,000		
429 Regional Development Authority	43,626	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				
437 Acquisition of Property				
438 Building Inspection				
439 Planning & Zoning				
440 Engineering				

**MERCER COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2021 - JUNE 30, 2022**

Expenditures	General Fund		Coal Severance Fund	
	General Budget	General Budget	Coal Budget	Coal Budget
	<small>(Including Revisions)</small> 2020 - 2021	2021 - 2022	<small>(Including Revisions)</small> 2020 - 2021	2021 - 2022
441 Housing Authority				
442 Federal Grants	1,341,676	490,089		
443 State Grants	160,945	15,000		
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 Fund	1,165,148	363,000		
697 Contributions to Comms/Authorities	20,000	20,000		
698 Transfers/Reimbursements				
699 Contingencies - Not to Exceed 10% of Budget	14,524			
TOTAL GENERAL GOVERNMENT	9,838,016	7,996,600	273,982	97,900

**MERCER COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2021 - JUNE 30, 2022**

Expenditures	General Fund		Coal Severance Fund	
	General Budget	General Budget	Coal Budget	Coal Budget
	<small>(Including Revisions)</small> 2020 - 2021	2021 - 2022	<small>(Including Revisions)</small> 2020 - 2021	2021 - 2022
PUBLIC SAFETY #700 - 799				
700 Sheriff - Law Enforcement	2,771,903	3,012,658		
701 Sheriff - Service of Process	66,104	67,647		
702 County Jail - Reimbursable J/C				
703 County Jail - Nonreimbursable J/C				
704 Regional Jail	1,550,000	1,450,000	150,000	150,000
705 Home Confinement	124,029	128,605		
706 Concealed Weapons				
707 Investigative Services				
708 Police Special Duty				
709 Juvenile Detention Center				
710 Civil Defense				
711 Emergency Services	63,144	64,187		
712 Communication Center				
713 Fire Department				
714 Fire Coordinator	68,443	68,471		
715 Ambulance Authority				
716 Dog Warden/Humane Society	414,009	422,129		
717 Central Garage				
718 Flood Control	23,717	7,959		
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	503,978	528,781		
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	5,585,327	5,887,413	150,000	150,000

**MERCER COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2021 - JUNE 30, 2022**

Expenditures	General Fund		Coal Severance Fund	
	General Budget	General Budget	Coal Budget	Coal Budget
	(Including Revisions) 2020 - 2021	2021 - 2022	(Including Revisions) 2020 - 2021	2021 - 2022
HEALTH & SANITATION #800 - 899				
800 Local Health Department	130,000	50,000		
801 Mental Health	50,000	60,000		
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	34,648	34,653	37,928	42,500
813 Litter Control	46,980	41,240		
814 Federal Grants - H&S				
815 State Grants - H&S				
TOTAL HEALTH & SANITATION	261,628	185,893	37,928	42,500
CULTURE & RECREATION #900 - 949				
900 Parks & Recreation				
901 Swimming Pools				
902 4 - H Camp	179,531	177,490		
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 Low Library				
918 Federal Grants				
919 State Grants				
TOTAL CULTURE & RECREATION	179,531	177,490		

**MERCER COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2021 - JUNE 30, 2022**

Expenditures	General Fund		Coal Severance Fund	
	General Budget	General Budget	Coal Budget	Coal Budget
	<small>(Including Revisions)</small> 2020 - 2021	2021 - 2022	<small>(Including Revisions)</small> 2020 - 2021	2021 - 2022
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				
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, 2021 - JUNE 30, 2022**

Expenditures	General Fund		Coal Severance Fund	
	General Budget	General Budget	Coal Budget	Coal Budget
	<small>(Including Revisions)</small> 2020 - 2021	2021 - 2022	<small>(Including Revisions)</small> 2020 - 2021	2021 - 2022
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				
Total Expenditures	15,904,502	14,287,396	461,910	290,400

**MERCER COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2021 - JUNE 30, 2022**

Expenditures	General Fund		Coal Severance Fund	
	General Budget	General Budget	Coal Budget	Coal Budget
	(Including Revisions) 2020 - 2021	2021 - 2022	(Including Revisions) 2020 - 2021	2021 - 2022

	Amount of Appropriation 2021 - 2022	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
Public Safety Expenditures
Health & Sanitation Expenditures
Culture & Recreation Expenditures
Social Services Expenditures
Capital Projects Expenditures
Total

104,230

104,230

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.

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	\$ 68,471
_____	_____
_____	_____
Total	68,471

MERCER COUNTY, WEST VIRGINIA
STATEMENT OF SALARIES OF ELECTED OFFICIALS
FISCAL YEAR JULY 1, 2021 - JUNE 30, 2022

County Classification:

1

FOR THE FISCAL YEAR JULY 1, 2021 - JUNE 30, 2022, ALL COUNTY OFFICIALS SHOULD BE COMPENSATED BASED ON THE COUNTY'S CLASSIFICATION AS OF: JULY 1,

Office	Elected Official	Date Current Term Began	2021 - 2022 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
^A Is the Prosecuting Attorney Full Time?				Yes

W.Va. Code § 7-7-4 Salary Schedule for Counties Approved for Salary Increase				
Class	County Commissioners	County & Circuit Clerks	Assessor & Sheriff	Prosecuting 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, 2021 - JUNE 30, 2022

Account Number	REVENUE RECAP	General Fund		Coal Severance Tax	
		Budgeted Revenues		Budgeted Revenues	
		2020 - 2021	2021 - 2022	2020 - 2021	2021 - 2022
280 299	Beginning Balance, July 1st	185,111	199,148	321,510	150,000
301 302	Taxes	9,278,883	9,469,570		
303 312	Other Taxes	1,543,032	1,581,908	140,000	140,000
317 319	Licenses & Permits	4,200	4,429		
322 325	Intergovernmental	2,492,710	968,001		
327 350	Charges for Services	399,882	471,847		
361 361	Fines				
362 362	Regional Jail Op. Partial Reimb.	108,800	111,000		
363 365	Interest	193	170	400	400
366 385	Miscellaneous	467,890	405,088		
388 399	Transfers	1,425,801	1,076,235		
	Grand Totals - Revenues	15,904,502	14,287,396	461,910	290,400

Account Number	EXPENDITURE RECAP	General Fund		Coal Severance Tax	
		Budgeted Expenditures		Budgeted Expenditures	
		2020 - 2021	2021 - 2022	2020 - 2021	2021 - 2022
401 699	General Government Expenditures	9,838,016	7,996,600	273,982	97,900
698 698	Transfers				
700 799	Public Safety Expenditures	5,585,327	5,887,413	150,000	150,000
800 899	Health & Sanitation Expenditures	261,628	185,893	37,928	42,500
900 949	Culture & Recreation Expenditures	179,531	177,490		
950 959	Social Services Expenditures	40,000	40,000		
960 999	Capital Projects Expenditures				
	Grand Totals - Expenditures	15,904,502	14,287,396	461,910	290,400

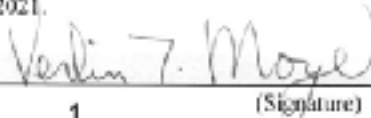
Budget Basis of Accounting:

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 25th DAY OF MARCH 2021.

West Virginia State Auditor's Office
Local Government Services


1 (Signature)

Budget Form
Recap Certification

**MERCER COUNTY, WEST VIRGINIA
058 FINANCIAL STABILIZATION / RAINY DAY FUND
FISCAL YEAR JULY 1, 2021 - JUNE 30, 2022**

Account Number	REVENUES	Actual Amount	Budgeted Revenues
		6/30/2020	2021 - 2022
299	Unassigned Fund Balance	726,742	1,009,156
365	Interest Earned		
366	Miscellaneous Revenue		
380	Contributions/Transfer from Other Entities		
388 001	Transfers From Other Funds		
398	Transfers From General Fund	527,774	363,000
058	Totals - Financial Stabilization / Rainy Day Fund Revenues	1,254,516	1,372,156

Account Number	EXPENDITURES	Actual Amount	Estimated Budget
		6/30/2020	2021 - 2022
696	Transfers to General Fund	145,360	-
698	Transfers/Reimbursements	100,000	
699	Contingencies	1,009,156	1,372,156
	Totals - Financial Stabilization / Rainy Day Expenditures	1,254,516	1,372,156

Amount of Financial Stabilization Fund	\$	1,372,156
Less: 30% of General County Fund		4,286,219
Amount over / under 30% of General Fund Budget	\$	(2,914,063)

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

RE: RESOLUTION OF SUPPORT FOR NATIONAL COAL HERITAGE GRANT

This day on motion of Gene Buckner, Commissioner, seconded by Greg Puckett, Commissioner, the Commission voted unanimously to approve a Resolution of support for National Coal Heritage grant application. Bill Archer recused from vote; he is a board member of the National Coal Heritage Highway Authority.

RESOLUTION

AT A REGULAR MEETING of the **Mercer County Commission**, held on **March 25, 2021**, and with a quorum present, the **Mercer County Commission** passed the following RESOLUTION:

BE IT RESOLVED that the **Mercer County Commission** hereby authorizes **Vicky Reed, County Administrator**, to act on its behalf to enter into a contractual agreement with the National Coal Heritage Area Authority to receive and administer grant funds pursuant to provisions of the contract.

BE IT FURTHER RESOLVED that the governing body of the **Mercer County Commission** will provide a 50% match in the amount of \$3,735 in unencumbered funds or in-kind services for the project.

Signature: /s/ Gene Buckner

Print Name: Gene Buckner

Title: President

Organization: Mercer County Commission

This day on motion of Bill Archer, Commissioner, seconded by Greg Puckett, Commissioner, the Commission voted unanimously to approve the following advertisement: Professional and retail office space for rent in 16,000-sq. ft., one-level, handicap accessible Mercer County Gardner Center, located at 241 Mercer Springs Road -- less than one mile from Exit 14, I-77. Reasonable rent in three categories: Community Service – Free Rent and utilities; Public Service with revenues -- \$10 per sq. ft., utilities included; Private Sector (Retail and/or Professional) \$20 per sq. ft., utilities included. Site includes 64-space parking lot ... 4 miles of woodland walking trails ... snow removal and lawn maintenance included. Contact Mercer County Commission (304) 487-8306 for information/appointments.

It is ordered that this Commission be and is hereby adjourned until Tuesday, April 13, 2021.

PRESIDENT