

FISCAL YEAR JULY 1, 2020 - JUNE 30, 2021

Mercer

County Commission

CLASS: 1

TOTAL ASSESSED VALUE: 2,504,499,850

**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:
West Virginia State Auditor's Office, Attn: Ora Ash
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	Every 2nd Tuesday of each month				Courthouse Hours	8:30a.m. to 4:30p.m. Monday - Friday	
PRESIDENT	Gene Buckner	PHONE	304-487-8309	ext.	FAX		E-MAIL gene.buckner@mercercountywv.org
COMMISSIONER	Greg Puckett	PHONE	304-431-8527	ext.	FAX		E-MAIL greg.puckett@mercercountywv.org
COMMISSIONER	Bill Archer	PHONE	304-487-8310	ext.	FAX		E-MAIL bill.archer@mercercountywv.org
COMMISSIONER		PHONE		ext.	FAX		E-MAIL
COMMISSIONER		PHONE		ext.	FAX		E-MAIL
COUNTY CLERK	Verlin Moye	PHONE	304-487-8466	ext.	FAX		E-MAIL
CIRCUIT CLERK	Julie Ball	PHONE	304-487-8371	ext.	FAX		E-MAIL
ASSESSOR	Sharon Gearhart	PHONE	304-487-8397	ext.	FAX		E-MAIL
SHERIFF	Tommy Bailey	PHONE	304-487-8303	ext.	FAX		E-MAIL
PROSECUTING ATTY	George Sitler	PHONE	304-487-8360	ext.	FAX		E-MAIL
ADM. ASSISTANT	Vicky Reed	PHONE	304-487-8306	ext.	FAX		E-MAIL mercercocommission@frontiernet.net
TAX OFFICE	Angela Buckner	PHONE	304-487-8344	ext.	FAX		E-MAIL

PERSON TO CONTACT FOR BUDGET INFORMATION

Verlin Moye	County Clerk	304-487-8466	304-487-9842	
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 2020.

	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	843,378,600
Personal Property	N/A	N/A	N/A	N/A	13,238,553
Total Class II					856,617,153
Class III					
Real Estate	N/A	N/A	N/A		322,557,820
Personal Property	N/A	N/A	N/A		247,315,618
Public Utility Property	N/A	N/A	N/A		174,057,876
Total Class III					743,931,314
Class IV					
Real Estate	N/A	N/A	N/A		194,945,590
Personal Property	N/A	N/A	N/A		91,446,063
Public Utility Property	N/A	N/A	N/A		97,075,148
Total Class IV					383,466,801
TOTAL FOR LEVYING BODY	N/A	N/A	2,504,499,850	N/A	1,984,015,268
Previous Year Total	N/A	N/A	N/A	N/A	1,932,701,774

Mercer County Commission
SUPPLEMENTAL INFORMATION
FISCAL YEAR JULY 1, 2020 - JUNE 30, 2021

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>8,675,602</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 2020.

	Column A	Column B	Column C	Column D
	Assessed Valuation For Tax Purposes (w/o Homestead & Exempt)	New Property and Back Tax Property (Excluding TIF)	TIF Tax Incremental Financing Value	Assessed Valuation For Tax Purposes Minus New Property, Back Tax Property & TIF (Col A Minus Col B and C)
Class I				
Personal Property				
Public Utility Property				
Total Class I				
Class II				
Real Estate	N/A	N/A		839,108,430
Personal Property	N/A	N/A		12,549,318
Total Class II				851,657,748
Class III				
Real Estate	N/A	N/A		319,297,160
Personal Property	N/A	N/A		240,438,529
Public Utility Property	N/A	N/A		170,290,130
Total Class III				730,025,819
Class IV				
Real Estate	N/A	N/A		194,283,550
Personal Property	N/A	N/A		91,220,116
Public Utility Property	N/A	N/A		91,945,457
Total Class IV				377,449,123
TOTAL FOR LEVYING BODY				1,959,132,690
Previous Year Total	N/A	N/A	N/A	1,909,750,986

MERCER COUNTY, WEST VIRGINIA

CALCULATING REDUCED LEVY RATE

2020 - 2021

CLASS	ROLL BACK VALUE (Column D)	X	WEIGHTING	=	WEIGHTED ASSESSED VALUE
Class 1	\$	X	0.01	=	\$ 0
Class 2	851,657,748	X	0.02	=	17,033,155
Class 3	730,025,819	X	0.04	=	29,201,033
Class 4	377,449,123	X	0.04	=	15,097,965
Total All Classes	\$ 1,959,132,690		(Total WAV)		\$ 61,332,153

Assessor's Valuation % per PVC: 2.00%
 Previous year's projected \$ 8,675,602 103.00% % \$ 8,935,870

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	<u>14.30</u>	¢	X 2	=	Class 2 Rate: 28.60
Class 1 Rate	<u>14.30</u>	¢	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 **0.1457**

MERCER COUNTY, WEST VIRGINIA

CALCULATING REDUCED LEVY RATE

Maximum with Hearing

2020 - 2021

CLASS	ROLL BACK VALUE (Column D)	X	WEIGHTING	=	WEIGHTED ASSESSED VALUE
Class 1	\$	X	0.01	=	\$ 0
Class 2	851,657,748	X	0.02	=	17,033,155
Class 3	730,025,819	X	0.04	=	29,201,033
Class 4	377,449,123	X	0.04	=	15,097,965
Total All Classes	\$ 1,959,132,690		(Total WAV)		\$ 61,332,153

Assessor's Valuation % per PVC: 2.00%
 Previous year's projected \$ 8,675,602 112.00% % \$ 9,716,674

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 0.1584

**MERCER COUNTY, WEST VIRGINIA
LEVY PAGE
REGULAR CURRENT EXPENSE LEVY
2020 - 2021**

Current Year	Column E		Taxes Levied
	Certificate of Valuation Assessed Value for Tax Purposes	Levy Rate/\$100	
Class I			
Personal Property	\$ _____	14.30	\$ _____
Public Utility	_____		_____
Total Class I	\$ _____		\$ _____
Class II			
Real Estate	\$ 843,378,600	28.60	\$ 2,412,063
Personal Property	13,238,553		37,862
Total Class II	\$ 856,617,153		\$ 2,449,925
Class III			
Real Estate	\$ 322,557,820	57.20	\$ 1,845,031
Personal Property	247,315,618		1,414,645
Public Utility	174,057,876		995,611
Total Class III	\$ 743,931,314		\$ 4,255,287
Class IV			
Real Estate	\$ 194,945,590	57.20	\$ 1,115,089
Personal Property	91,446,063		523,071
Public Utility	97,075,148		555,270
Total Class IV	\$ 383,466,801		\$ 2,193,430
Total Value & Projected Revenue	\$ 1,984,015,268		\$ 8,898,642
Less Delinquencies, Exonerations & Uncollectable Taxes		5.00%	444,932
Less Tax Discounts		2.00%	169,074
Less Allowance for Tax Increment Financing - see worksheet (Subtracted from regular current expense taxes levied only)		_____
Total Projected Property Tax Collection		8,284,636
Less Assessor Valuation Fund (Subtracted from regular current expense taxes levied only)		2.00%	165,693
Net Amount to be Raised by Levy of Property Taxes			
For Budget Purposes (Transfer amount to Worksheet GCRev - Account No. 301-01)			\$ 8,118,943

MERCER COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2020 - JUNE 30, 2021

Account Number	01 GENERAL FUND REVENUE SUMMARY	Budgeted Revenues (Including Revisions)	Budgeted Revenues
		2019 - 2020	2020 - 2021
295	Nonspendable Fund Balance		
296	Restricted Fund Balance		
297	Committed Fund Balance		
298	Assigned Fund Balance		
299	Unassigned Fund Balance	538,056	200,000
301	01 Property Taxes - Current Expense (Page 3-Net)	7,915,446	8,118,943
301	02-05 Prior Year Taxes	330,000	363,000
301	06 Supplemental Taxes	578,000	608,440
301	07 Surplus		
301	08 Delinquent & Nonentered Land Fund		
301	09 Redemptions from State Auditor		
301	10 Prior Years Fifth and Other Prior Years	2,800	
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	200,000	188,500
303	Dog Taxes	1,150	
304	Property Transfer Tax	362,000	366,623
306	Gas and Oil Severance Tax	116,500	102,000
307	Horse and Dog Racing Tax		
308	Wine & Liquor Tax	38,500	120,000
309	Hotel Occupancy Tax	903,000	910,265
310	Waste Coal Producing Counties		
311	Payment in Lieu of Taxes	5,600	4,881
312	Synthetic Fuel Tax		
313	Miscellaneous Energy Tax (Coal Bed Methane)	32,000	39,263
317	Licenses		
318	Building Permits		
319	Miscellaneous Permits	4,700	4,200
322	Federal Grants	611,151	709,866
323	State Grants	295,950	288,586
324	Other Grants		
325	Federal Payment in Lieu of Taxes		
327	Charges for Services	57,700	52,168
328	Magistrate Court Clerk	8,850	8,494
329	Sheriff's Service of Process	3,586	3,300
330	Sheriff's Earnings	29,000	28,800
331	County Clerk's Earnings	157,000	152,470

MERCER COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2020 - JUNE 30, 2021

Account Number	01 GENERAL FUND REVENUE SUMMARY	Budgeted Revenues (Including Revisions)	Budgeted Revenues
		2019 - 2020	2020 - 2021
332	Circuit Clerk's Earnings	67,600	66,150
333	Prosecuting Attorney's Earnings		
334	Accident Reports	1,500	1,500
335	Motor Vehicle License Fee	7,300	7,400
336	Map Sales		
337	Clerk Deed Fees	5,700	6,000
339	Parks & Recreation Fees		
340	Rents & Concessions	6,600	11,100
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)	54,000	62,500
351	Jail Fees		
361	Fines, Fees & Court Costs		
362	Regional Jail Operations Partial Reimbursement	121,500	108,800
365	Interest Earned	200	193
366	Miscellaneous Revenue	30,000	20,000
367	Sheriff's Commission	15,000	15,000
368	Confiscated Property		
369	Commissions	120	
370	Gaming Income	46,500	46,000
371	Recycling Programs		
372	Filing Fees	2,000	2,000
373	Video Lottery	200,122	208,300
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	87,899	62,064
381	Charges to Other Entities	61,247	
382	Refunds/Reimbursements (External Sources)	94,571	86,000
383	Parking		

MERCER COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2020 - JUNE 30, 2021

Account Number	01 GENERAL FUND REVENUE SUMMARY	Budgeted Revenues (Including Revisions)	Budgeted Revenues
		2019 - 2020	2020 - 2021
384	Sale of Fixed Assets		1,000
385	Gain/Loss on Sale of Fixed Assets		
388	Transfers From Other Funds	1,941	
390	Emergency 911 Reimbursement		
391	Dog & Kennel Reimbursement		
392	Concealed Weapons Reimbursements		
393	Home Confinement Reimbursements		
394	General School Reimbursements	250,000	264,400
395	Magistrate Court Reimbursements		
396	Worthless Check Reimbursements		
397	Payroll Reimbursements	454,217	487,517
398	Transfers from Rainy Day Fund	150,961	
399	Transfers Assessor's Valuation Fund	304,499	363,620
01	Grand Totals -General Fund Revenues	14,154,466	14,089,343

MERCER COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2020 - JUNE 30, 2021

Account Number		02 COAL SEVERANCE TAX FUND	Budgeted Revenues 2019 - 2020	Budgeted Revenues 2020 - 2021
298		Assigned Fund Balance	312,857	225,000
305		Coal Severance Tax	150,000	140,000
365		Interest Earned on Investment		400
381		Charges to Other Entities	64,264	
382		Refunds/Reimbursements		
02		Grand Totals - Coal Severance Tax Fund Revenues	527,121	365,400

MERCER COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2020 - JUNE 30, 2021

Expenditures	General Fund		Coal Severance Fund	
	General Budget	General Budget	Coal Budget	Coal Budget
	(Including Revisions) 2019 - 2020	2020 - 2021	(Including Revisions) 2019 - 2020	2020 - 2021
GENERAL GOVERNMENT #401 - 699				
401 County Commission	2,279,860	2,270,955	154,975	
402 County Clerk	793,217	776,129		
403 Circuit Clerk	689,039	700,393		
404 Sheriff - Treasurer	466,457	466,272		
405 Prosecuting Attorney	854,093	845,875		
406 Assessor	680,239	633,550		
407 Assessor's Valuation Fund	304,499	363,620		
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	133,277	117,398	64,264	
415 Magistrate Court				
416 Circuit Court	7,732			
417 County Administrator				
418 Purchasing Department				
419 Personnel Office				
420 Custodial				
421 Civil Service				
422 Capital Planning				
423 Insurance Program (Self Insured)				
424 Courthouse	529,235	458,236		
425 Other Buildings	58,140	87,320	137,857	177,472
426 Printing				
427 Microfilm				
428 Data Processing	15,000	15,000		
429 Regional Development Authority	43,626	43,626		
430 Community Development				
431 Economic Development				
432 Industrial Development	130,000	65,000		
433 Geographic Information Systems (GIS)				
434 Airports		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, 2020 - JUNE 30, 2021

Expenditures	General Fund		Coal Severance Fund	
	General Budget	General Budget	Coal Budget	Coal Budget
	(Including Revisions) 2019 - 2020	2020 - 2021	(Including Revisions) 2019 - 2020	2020 - 2021
441 Housing Authority				
442 Federal Grants	549,851	649,566		
443 State Grants	7,000			
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	469,742	363,000		
697 Contributions to Comms/Authorities	20,000	20,000		
698 Transfers/Reimbursements				
699 Contingencies - Not to Exceed 10% of Budget		126,964		
TOTAL GENERAL GOVERNMENT	8,093,742	8,190,639	357,096	177,472

MERCER COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2020 - JUNE 30, 2021

Expenditures	General Fund		Coal Severance Fund	
	General Budget	General Budget	Coal Budget	Coal Budget
	(Including Revisions) 2019 - 2020	2020 - 2021	(Including Revisions) 2019 - 2020	2020 - 2021
PUBLIC SAFETY #700 - 799				
700 Sheriff - Law Enforcement	2,748,956	2,705,717		
701 Sheriff - Service of Process	71,266	65,170		
702 County Jail - Reimbursable J/C				
703 County Jail - Nonreimbursable J/C				
704 Regional Jail	1,550,000	1,550,000	137,000	150,000
705 Home Confinement	122,155	122,155		
706 Concealed Weapons				
707 Investigative Services				
708 Police Special Duty	37,807			
709 Juvenile Detention Center				
710 Civil Defense				
711 Emergency Services	61,961	62,361		
712 Communication Center				
713 Fire Department				
714 Fire Coordinator	87,664	60,811		
715 Ambulance Authority				
716 Dog Warden/Humane Society	435,010	409,961		
717 Central Garage				
718 Flood Control	23,520	23,320		
719 Watershed Project				
720 Dams & Dredging				
721 Local Law Enforcement Block Grant				
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	483,940	503,978		
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	5,622,279	5,503,473	137,000	150,000

MERCER COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2020 - JUNE 30, 2021

Expenditures	General Fund		Coal Severance Fund	
	General Budget	General Budget	Coal Budget	Coal Budget
	(Including Revisions) 2019 - 2020	2020 - 2021	(Including Revisions) 2019 - 2020	2020 - 2021
HEALTH & SANITATION #800 - 899				
800 Local Health Department	50,000	50,000		
801 Mental Health	50,250	50,000		
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	25,526	29,428	33,025	37,928
813 Litter Control	46,273	46,272		
814 Federal Grants - H&S				
815 State Grants - H&S				
TOTAL HEALTH & SANITATION	172,049	175,700	33,025	37,928
CULTURE & RECREATION #900 - 949				
900 Parks & Recreation				
901 Swimming Pools				
902 4 - H Camp	162,185	179,531		
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	162,185	179,531		

MERCER COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2020 - JUNE 30, 2021

Expenditures	General Fund		Coal Severance Fund	
	General Budget	General Budget	Coal Budget	Coal Budget
	(Including Revisions) 2019 - 2020	2020 - 2021	(Including Revisions) 2019 - 2020	2020 - 2021
SOCIAL SERVICES #950 - 959				
950 Social Services				
951 Human Resources				
952 Senior Citizens				
953 Public Transit		40,000		
954 Federal Grants				
955 State Grants				
956 Homeless Shelter				
957 Family Court				
958 Community Council				
959 Cemeteries				
TOTAL SOCIAL SERVICES		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	104,211			
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, 2020 - JUNE 30, 2021

Expenditures	General Fund		Coal Severance Fund	
	General Budget	General Budget	Coal Budget	Coal Budget
	(Including Revisions) 2019 - 2020	2020 - 2021	(Including Revisions) 2019 - 2020	2020 - 2021
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	104,211			
Total Expenditures	14,154,466	14,089,343	527,121	365,400

MERCER COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2020 - JUNE 30, 2021

Expenditures	General Fund		Coal Severance Fund	
	General Budget	General Budget	Coal Budget	Coal Budget
	(Including Revisions) 2019 - 2020	2020 - 2021	(Including Revisions) 2019 - 2020	2020 - 2021

Amount of
Appropriation
2020 - 2021

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

102,000

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.

102,000

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

\$

62064

Total

62,064

MERCER COUNTY, WEST VIRGINIA
STATEMENT OF SALARIES OF ELECTED OFFICIALS
FISCAL YEAR JULY 1, 2020 - JUNE 30, 2021

County Classification:

1

FOR THE FISCAL YEAR JULY 1, 2020 - JUNE 30, 2021, ALL COUNTY OFFICIALS SHOULD BE COMPENSATED BASED ON THE COUNTY'S CLASSIFICATION AS OF: JULY 1,

Office	Elected Official	Date Current Term Began	2020 - 2021 Salary	West Virginia Code Reference
County Commissioners:				
	Gene Buckner	January 1, 2019	41,395	§7-7-4
	Greg Puckett	January 1, 2015	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				
	Sharon Gearhart	January 1, 2017	50,266	§7-7-4
	Agricultural Report		5,027	§7-7-6c
	Supplemental Salary		15,000	§7-7-6b
Sheriff				
	Tommy Bailey	January 1, 2017	50,266	§7-7-4
	Sheriff's Commission on Taxes		15,000	§11A-1-17
Prosecuting Attorney				
	George Sitler	January 1, 2017	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				
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, 2020 - JUNE 30, 2021

Account Number	REVENUE RECAP	General Fund		Coal Severance Tax	
		Budgeted Revenues		Budgeted Revenues	
		2019 - 2020	2020 - 2021	2019 - 2020	2020 - 2021
280 299	Beginning Balance, July 1st	538,056	200,000	312,857	225,000
301 302	Taxes	9,026,246	9,278,883		
303 312	Other Taxes	1,458,750	1,543,032	150,000	140,000
317 319	Licenses & Permits	4,700	4,200		
322 325	Intergovernmental	907,101	998,452		
327 350	Charges for Services	398,836	399,882		
361 361	Fines				
362 362	Regional Jail Op. Partial Reimb.	121,500	108,800		
363 365	Interest	200	193		400
366 385	Miscellaneous	537,459	440,364	64,264	
388 399	Transfers	1,161,618	1,115,537		
	Grand Totals - Revenues	14,154,466	14,089,343	527,121	365,400

Account Number	EXPENDITURE RECAP	General Fund		Coal Severance Tax	
		Budgeted Expenditures		Budgeted Expenditures	
		2019 - 2020	2020 - 2021	2019 - 2020	2020 - 2021
401 699	General Government Expenditures	8,093,742	8,190,639	357,096	177,472
698 698	Transfers				
700 799	Public Safety Expenditures	5,622,279	5,503,473	137,000	150,000
800 899	Health & Sanitation Expenditures	172,049	175,700	33,025	37,928
900 949	Culture & Recreation Expenditures	162,185	179,531		
950 959	Social Services Expenditures		40,000		
960 999	Capital Projects Expenditures	104,211			
	Grand Totals - Expenditures	14,154,466	14,089,343	527,121	365,400


Budget Basis of Accounting:

Cash Basis

STATE OF WEST VIRGINIA

MERCER COUNTY, WEST VIRGINIA, WEST VIRGINIA

I, Verlin Moyer, 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 23rd DAY OF MARCH 2020.


(Signature)

MERCER COUNTY, WEST VIRGINIA
058 FINANCIAL STABILIZATION / RAINY DAY FUND
FISCAL YEAR JULY 1, 2020 - JUNE 30, 2021

Account Number	REVENUES	Actual Amount	Budgeted Revenues
		6/30/2019	2020 - 2021
299	Unassigned Fund Balance	770,502	726,742
365	Interest Earned		
366	Miscellaneous Revenue		
380	Contributions/Transfer from Other Entities		
388 001	Transfers From Other Funds		
398	Transfers From General Fund	394,319	363,000
058	Totals -Financial Stabilization / Rainy Day Fund Revenues	1,164,821	1,089,742

Account Number	EXPENDITURES	Actual Amount	Estimated Budget
		6/30/2019	2020 - 2021
696	Transfers to General Fund	408,098	-
698	Transfers/Reimbursements	29,981	
699	Contingencies	726,742	1,089,742
	Totals - Financial Stabilization / Rainy Day Expenditures	1,164,821	1,089,742

Amount of Financial Stabilization Fund	\$	1,089,742
Less: 30% of General County Fund		4,226,803
Amount over /under 30% of General Fund Budget	\$	(3,137,061)
Financial Stabilization is within the allowed 30% of General Fund Budget		