

FISCAL YEAR JULY 1, 2018 - JUNE 30, 2019

**Mercer**  
**County Commission**

CLASS: 1

TOTAL ASSESSED VALUE: 2,383,894,881

**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  
153 West Main Street, Suite C, Clarksburg, West Virginia 26301  
Phone: 627-2415 / Toll Free 1-877-982-9148

## R O S T E R

COUNTY	Mercer County Commission				Mailing Address: 1501 Main Street, Suite 120	
					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 <a href="mailto:gene.buckner@mercercountywv.org">gene.buckner@mercercountywv.org</a>
COMMISSIONER	Greg Puckett	PHONE	304-431-8527	ext.	FAX	E-MAIL <a href="mailto:greg.puckett@mercercountywv.org">greg.puckett@mercercountywv.org</a>
COMMISSIONER	Bill Archer	PHONE	304-487-8310	ext.	FAX	E-MAIL <a href="mailto:bill.archer@mercercountywv.org">bill.archer@mercercountywv.org</a>
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 <a href="mailto:mercercocommission@frontiernet.net">mercercocommission@frontiernet.net</a>
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, 153 WEST MAIN STREET, SUITE C, 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 2018.

	<b>Column A</b>	<b>Column B</b>	<b>Column C</b>	<b>Column D</b>	<b>Column E</b>
	<b>Assessed Value Including Back Tax And New Property (Total)</b>	<b>All Other Exempt Value (excluding P U)</b>	<b>Gross Assessed (Col A Plus Col B) (County Classification Purpose Only)</b>	<b>Homestead Exempt Value</b>	<b>Assessed Valuation For Tax Purposes (w/o Homestead &amp; Exempt) (Col A Minus Col D)</b>
<b>Class I</b>					
Personal Property					
Public Utility Property					
<b>Total Class I</b>					
<b>Class II</b>					
Real Estate	N/A	N/A	N/A	N/A	795,782,830
Personal Property	N/A	N/A	N/A	N/A	12,101,452
<b>Total Class II</b>					807,884,282
<b>Class III</b>					
Real Estate	N/A	N/A	N/A		305,634,670
Personal Property	N/A	N/A	N/A		242,919,479
Public Utility Property	N/A	N/A	N/A		161,874,824
<b>Total Class III</b>					710,428,973
<b>Class IV</b>					
Real Estate	N/A	N/A	N/A		191,243,640
Personal Property	N/A	N/A	N/A		88,041,888
Public Utility Property	N/A	N/A	N/A		90,965,883
<b>Total Class IV</b>					370,251,411
<b>TOTAL FOR LEVYING BODY</b>	N/A	N/A	2,383,894,881	N/A	1,888,564,666
<b>Previous Year Total</b>	N/A	N/A	N/A	N/A	1,870,101,341

**Mercer County Commission**  
**SUPPLEMENTAL INFORMATION**  
**FISCAL YEAR JULY 1, 2018 - JUNE 30, 2019**

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>8,434,695</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 2018.

	<b>Column A</b>	<b>Column B</b>	<b>Column C</b>	<b>Column D</b>
	<b>Assessed Valuation For Tax Purposes (w/o Homestead &amp; Exempt</b>	<b>New Property and Back Tax Property (Excluding TIF)</b>	<b>TIF Tax Incremental Financing Value</b>	<b>Assessed Valuation For Tax Purposes Minus New Property, Back Tax Property &amp; TIF (Col A Minus Col B and C)</b>
<b>Class I</b>				
Personal Property				
Public Utility Property				
<b>Total Class I</b>				
<b>Class II</b>				
Real Estate	N/A	N/A		791,051,080
Personal Property	N/A	N/A		11,655,442
<b>Total Class II</b>				802,706,522
<b>Class III</b>				
Real Estate	N/A	N/A		300,085,030
Personal Property	N/A	N/A		242,919,479
Public Utility Property	N/A	N/A		161,874,824
<b>Total Class III</b>				704,879,333
<b>Class IV</b>				
Real Estate	N/A	N/A		189,840,540
Personal Property	N/A	N/A		88,041,888
Public Utility Property	N/A	N/A		84,076,164
<b>Total Class IV</b>				361,958,592
<b>TOTAL FOR LEVYING BODY</b>				1,869,544,447
Previous Year Total	N/A	N/A	N/A	1,836,416,561

# MERCER COUNTY, WEST VIRGINIA CALCULATING REDUCED LEVY RATE 2018 - 2019

CLASS	ROLL BACK VALUE (Column D)	X	WEIGHTING	=	WEIGHTED ASSESSED VALUE
Class 1	\$ _____	X	0.01	=	\$ _____ <b>0</b>
Class 2	<u>802,706,522</u>	X	0.02	=	<u>16,054,130</u>
Class 3	<u>704,879,333</u>	X	0.04	=	<u>28,195,173</u>
Class 4	<u>361,958,592</u>	X	0.04	=	<u>14,478,344</u>
<b>Total All Classes</b>	<b>\$ <u>1,869,544,447</u></b>		<b>(Total WAV)</b>		<b>\$ <u>58,727,647</u></b>

Assessor's Valuation % per PVC: 2.00%  
 Previous year's projected \$ 8,434,695 103.00% % \$ 8,687,736

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      **0.1479**

# MERCER COUNTY, WEST VIRGINIA

## CALCULATING REDUCED LEVY RATE

### Maximum with Hearing

### 2018 - 2019

CLASS	ROLL BACK VALUE (Column D)	X	WEIGHTING	=	WEIGHTED ASSESSED VALUE
Class 1	\$	X	0.01	=	\$ 0
Class 2	802,706,522	X	0.02	=	16,054,130
Class 3	704,879,333	X	0.04	=	28,195,173
Class 4	361,958,592	X	0.04	=	14,478,344
<b>Total All Classes</b>	<b>\$ 1,869,544,447</b>		<b>(Total WAV)</b>		<b>\$ 58,727,647</b>

Assessor's Valuation % per PVC: 2.00%  
 Previous year's projected \$ 8,434,695 112.00% % \$ 9,446,858

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 0.1609

**MERCER COUNTY, WEST VIRGINIA**  
**LEVY PAGE**  
**REGULAR CURRENT EXPENSE LEVY**  
**2018 - 2019**

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	\$ 795,782,830	28.60	\$ 2,275,939
Personal Property	12,101,452		34,610
Total Class II	\$ 807,884,282		\$ 2,310,549
Class III			
Real Estate	\$ 305,634,670	57.20	\$ 1,748,230
Personal Property	242,919,479		1,389,499
Public Utility	161,874,824		925,924
Total Class III	\$ 710,428,973		\$ 4,063,653
Class IV			
Real Estate	\$ 191,243,640	57.20	\$ 1,093,914
Personal Property	88,041,888		503,600
Public Utility	90,965,883		520,325
Total Class IV	\$ 370,251,411		\$ 2,117,839
<b>Total Value &amp; Projected Revenue</b>	<b>\$ 1,888,564,666</b>		<b>\$ 8,492,041</b>
Less Delinquencies, Exonerations & Uncollectable Taxes		5.00% .....	424,602
Less Tax Discounts		2.00% .....	161,349
Less Allowance for Tax Increment Financing - see worksheet (Subtracted from regular current expense taxes levied only)		.....	_____
<b>Total Projected Property Tax Collection</b>		.....	<b>7,906,090</b>
Less Assessor Valuation Fund (Subtracted from regular current expense taxes levied only)		2.00% .....	158,122
Net Amount to be Raised by Levy of Property Taxes For Budget Purposes (Transfer amount to Worksheet GCRev - Account No. 301-01)			<b>\$ 7,747,968</b>

**MERCER COUNTY, WEST VIRGINIA**  
**FISCAL YEAR JULY 1, 2018 - JUNE 30, 2019**

Account Number	01 GENERAL FUND REVENUE SUMMARY	Budgeted Revenues (Including Revisions)	Budgeted Revenues
		2017 - 2018	2018 - 2019
295	Nonspendable Fund Balance		
296	Restricted Fund Balance		
297	Committed Fund Balance		
298	Assigned Fund Balance		
299	Unassigned Fund Balance	106,506	75,000
301	01 Property Taxes - Current Expense (Page 3-Net)	7,695,647	7,747,968
301	02-05 Prior Year Taxes	331,000	330,000
301	06 Supplemental Taxes	550,000	577,700
301	07 Surplus		
301	08 Delinquent & Nonentered Land Fund	20,000	20,000
301	09 Redemptions from State Auditor		
301	10 Prior Years Fifth and Other Prior Years	500	3,000
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	191,005	190,000
303	Dog Taxes	1,300	1,240
304	Property Transfer Tax	107,424	316,700
306	Gas and Oil Severance Tax	86,500	93,466
307	Horse and Dog Racing Tax		
308	Wine & Liquor Tax	35,678	36,463
309	Hotel Occupancy Tax	800,000	850,000
310	Waste Coal Producing Counties		
311	Payment in Lieu of Taxes	3,700	5,600
312	Synthetic Fuel Tax		
313	Miscellaneous Energy Tax (Coal Bed Methane)	20,000	32,000
317	Licenses		
318	Building Permits		
319	Miscellaneous Permits	5,000	5,640
322	Federal Grants	993,518	566,244
323	State Grants	357,000	369,783
324	Other Grants		
325	Federal Payment in Lieu of Taxes		
327	Charges for Services	70,000	58,800
328	Magistrate Court Clerk	9,200	10,650
329	Sheriff's Service of Process	5,370	5,300
330	Sheriff's Earnings	31,000	31,000
331	County Clerk's Earnings	271,310	163,900

**MERCER COUNTY, WEST VIRGINIA  
FISCAL YEAR JULY 1, 2018 - JUNE 30, 2019**

Account Number	01 GENERAL FUND REVENUE SUMMARY	Budgeted Revenues (Including Revisions)	Budgeted Revenues
		2017 - 2018	2018 - 2019
332	Circuit Clerk's Earnings	79,000	73,500
333	Prosecuting Attorney's Earnings		
334	Accident Reports		1,100
335	Motor Vehicle License Fee	7,427	7,300
336	Map Sales		
337	Clerk Deed Fees		5,400
339	Parks & Recreation Fees		
340	Rents & Concessions	8,400	8,400
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)	68,308	60,000
351	Jail Fees		
361	Fines, Fees & Court Costs		
362	Regional Jail Operations Partial Reimbursement	114,327	123,400
365	Interest Earned	200	200
366	Miscellaneous Revenue	55,000	53,200
367	Sheriff's Commission	15,000	15,000
368	Confiscated Property		
369	Commissions		84
370	Gaming Income	56,320	50,000
371	Recycling Programs		
372	Filing Fees	3,000	2,000
373	Video Lottery	194,000	196,360
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	70,972	72,193
381	Charges to Other Entities		
382	Refunds/Reimbursements (External Sources)	125,526	112,600
383	Parking	420	750



**MERCER COUNTY, WEST VIRGINIA**  
**FISCAL YEAR JULY 1, 2018 - JUNE 30, 2019**

Account Number	01 GENERAL FUND REVENUE SUMMARY	Budgeted Revenues (Including Revisions)	Budgeted Revenues
		2017 - 2018	2018 - 2019
384	Sale of Fixed Assets	10,000	5,000
385	Gain/Loss on Sale of Fixed Assets		
388	Transfers From Other Funds	57,000	
390	Emergency 911 Reimbursement		
391	Dog & Kennel Reimbursement		
392	Concealed Weapons Reimbursements		
393	Home Confinement Reimbursements		
394	General School Reimbursements	296,500	291,250
395	Magistrate Court Reimbursements		
396	Worthless Check Reimbursements		
397	Payroll Reimbursements	407,725	375,000
398	Transfers from Rainy Day Fund	216,866	
399	Transfers Assessor's Valuation Fund	290,498	290,974
<b>01</b>	<b>Grand Totals -General Fund Revenues</b>	<b>13,768,147</b>	<b>13,234,165</b>



**MERCER COUNTY, WEST VIRGINIA**  
**FISCAL YEAR JULY 1, 2018 - JUNE 30, 2019**

Account Number	02 COAL SEVERANCE TAX FUND	Budgeted Revenues 2017 - 2018	Budgeted Revenues 2018 - 2019
298	Assigned Fund Balance	190,499	35,000
305	Coal Severance Tax	112,300	140,000
365	Interest Earned on Investment	200	200
382	Refunds/Reimbursements	58,755	
<b>02</b>	<b>Grand Totals - Coal Severance Tax Fund Revenues</b>	<b>361,754</b>	<b>175,200</b>

**MERCER COUNTY, WEST VIRGINIA**  
**FISCAL YEAR JULY 1, 2018 - JUNE 30, 2019**

Expenditures	General Fund		Coal Severance Fund	
	General Budget	General Budget	Coal Budget	Coal Budget
	(Including Revisions) 2017 - 2018	2018 - 2019	(Including Revisions) 2017 - 2018	2018 - 2019
<b>GENERAL GOVERNMENT #401 - 699</b>				
401 County Commission	2,117,132	2,266,574	175,699	
402 County Clerk	751,483	743,464		
403 Circuit Clerk	678,519	687,868		
404 Sheriff - Treasurer	472,099	476,019		
405 Prosecuting Attorney	760,389	749,884		
406 Assessor	665,840	655,860		
407 Assessor's Valuation Fund	290,498	290,974		
408 Statewide Computer Network				
409 Sheriff's Tax Processing				
410 County Surveyor				
411 Fiduciary Supervisor				
412 Agricultural Agent	50,000	50,000		
413 Elections - County Clerk	116,060	109,625	58,755	
415 Magistrate Court				
416 Circuit Court		1,000		
417 County Administrator				
418 Purchasing Department				
419 Personnel Office				
420 Custodial				
421 Civil Service				
422 Capital Planning				
423 Insurance Program (Self Insured)				
424 Courthouse	573,846	430,984		
425 Other Buildings				
426 Printing				
427 Microfilm				
428 Data Processing	15,000	15,000		
429 Regional Development Authority	43,625	43,626		
430 Community Development				
431 Economic Development				
432 Industrial Development	80,000	130,000		
433 Geographic Information Systems (GIS)				
434 Airports				
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, 2018 - JUNE 30, 2019**

<b>Expenditures</b>	<b>General Fund</b>		<b>Coal Severance Fund</b>	
	<b>General Budget</b>	<b>General Budget</b>	<b>Coal Budget</b>	<b>Coal Budget</b>
	(Including Revisions) <b>2017 - 2018</b>	<b>2018 - 2019</b>	(Including Revisions) <b>2017 - 2018</b>	<b>2018 - 2019</b>
441 Housing Authority				
442 Federal Grants	938,618	509,190		
443 State Grants	1,000	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	300,000	300,000		
697 Contributions to Comms/Authorities	20,000	20,000		
698 Transfers/Reimbursements				
<b>699 Contingencies - Not to Exceed 10% of Budget</b>				
<b>TOTAL GENERAL GOVERNMENT</b>	<b>7,874,109</b>	<b>7,487,068</b>	<b>234,454</b>	

**MERCER COUNTY, WEST VIRGINIA**  
**FISCAL YEAR JULY 1, 2018 - JUNE 30, 2019**

Expenditures	General Fund		Coal Severance Fund	
	General Budget	General Budget	Coal Budget	Coal Budget
	(Including Revisions) 2017 - 2018	2018 - 2019	(Including Revisions) 2017 - 2018	2018 - 2019
<b>PUBLIC SAFETY #700 - 799</b>				
700 Sheriff - Law Enforcement	2,536,251	2,548,852		
701 Sheriff - Service of Process	68,995	68,053		
702 County Jail - Reimbursable J/C				
703 County Jail - Nonreimbursable J/C				
704 Regional Jail	1,585,000	1,550,000	115,000	136,712
705 Home Confinement	120,905	159,533		
706 Concealed Weapons				
707 Investigative Services				
708 Police Special Duty				
709 Juvenile Detention Center				
710 Civil Defense				
711 Emergency Services	56,334	60,672		
712 Communication Center				
713 Fire Department				
714 Fire Coordinator	70,972	72,193		
715 Ambulance Authority				
716 Dog Warden/Humane Society	470,894	448,119		
717 Central Garage				
718 Flood Control	23,106	22,942		
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	493,774	509,724		
732 Rapid Response				
733 Mapping and Addressing				
734 Local Emergency Planning Commission				
735 Project Lifesaver				
736 K-9				
737 Public Safety Grant				
<b>TOTAL PUBLIC SAFETY</b>	<b>5,426,231</b>	<b>5,440,088</b>	<b>115,000</b>	<b>136,712</b>



**MERCER COUNTY, WEST VIRGINIA**  
**FISCAL YEAR JULY 1, 2018 - JUNE 30, 2019**

Expenditures	General Fund		Coal Severance Fund	
	General Budget	General Budget	Coal Budget	Coal Budget
	(Including Revisions) 2017 - 2018	2018 - 2019	(Including Revisions) 2017 - 2018	2018 - 2019
<b>HEALTH &amp; SANITATION #800 - 899</b>				
800 Local Health Department	35,000	50,000		
801 Mental Health	71,000	50,700		
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	34,335	29,090	12,300	38,488
813 Litter Control	44,614	44,407		
814 Federal Grants - H&S				
815 State Grants - H&S				
<b>TOTAL HEALTH &amp; SANITATION</b>	<b>184,949</b>	<b>174,197</b>	<b>12,300</b>	<b>38,488</b>
<b>CULTURE &amp; RECREATION #900 - 949</b>				
900 Parks & Recreation				
901 Swimming Pools				
902 4 - H Camp	133,428	132,812		
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				
<b>TOTAL CULTURE &amp; RECREATION</b>	<b>133,428</b>	<b>132,812</b>		

**MERCER COUNTY, WEST VIRGINIA**  
**FISCAL YEAR JULY 1, 2018 - JUNE 30, 2019**

Expenditures	General Fund		Coal Severance Fund	
	General Budget	General Budget	Coal Budget	Coal Budget
	(Including Revisions) 2017 - 2018	2018 - 2019	(Including Revisions) 2017 - 2018	2018 - 2019
<b>SOCIAL SERVICES #950 - 959</b>				
950 Social Services				
951 Human Resources				
952 Senior Citizens				
953 Public Transit				
954 Federal Grants				
955 State Grants				
956 Homeless Shelter				
957 Family Law Judge				
958 Community Council				
959 Cemeteries				
<b>TOTAL SOCIAL SERVICES</b>				
<b>CAPITAL PROJECTS #960 - 999</b>				
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	149,430			
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, 2018 - JUNE 30, 2019**

<b>Expenditures</b>	<b>General Fund</b>		<b>Coal Severance Fund</b>	
	<b>General Budget</b>	<b>General Budget</b>	<b>Coal Budget</b>	<b>Coal Budget</b>
	(Including Revisions) <b>2017 - 2018</b>	<b>2018 - 2019</b>	(Including Revisions) <b>2017 - 2018</b>	<b>2018 - 2019</b>
992 Communication Center				
993 Dog Warden				
994 Emergency Services				
995 Service of Process				
996 Ambulance				
997 Water				
998 Parks & Recreation				
999 Streets and Highways				
<b>TOTAL CAPITAL OUTLAY</b>	149,430			
<b>Total Expenditures</b>	13,768,147	13,234,165	361,754	175,200



**MERCER COUNTY, WEST VIRGINIA**  
**FISCAL YEAR JULY 1, 2018 - JUNE 30, 2019**

<b>Expenditures</b>	<b>General Fund</b>		<b>Coal Severance Fund</b>	
	<b>General Budget</b>	<b>General Budget</b>	<b>Coal Budget</b>	<b>Coal Budget</b>
	<small>(Including Revisions)</small> <b>2017 - 2018</b>	<b>2018 - 2019</b>	<small>(Including Revisions)</small> <b>2017 - 2018</b>	<b>2018 - 2019</b>

Amount of  
Appropriation  
2018 - 2019

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

93,466

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.

93,466

**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

\$

72,193


Total

72,193

**MERCER COUNTY, WEST VIRGINIA**  
**STATEMENT OF SALARIES OF ELECTED OFFICIALS**  
**FISCAL YEAR JULY 1, 2018 - JUNE 30, 2019**

County Classification:

1

FOR THE FISCAL YEAR JULY 1, 2018 - JUNE 30, 2019, ALL COUNTY OFFICIALS SHOULD BE COMPENSATED BASED ON THE COUNTY'S CLASSIFICATION AS OF: JULY 1,

Office	Elected Official	Does Salary Increase Apply	Date Current Term Began	2018 - 2019 Salary	West Virginia Code Reference
<b>County Commissioners:</b>					
	Gene Buckner	After Term Change	January 1,	39,178	§7-7-4
	Greg Puckett	Yes	January 1,	41,395	
	Bill Archer	Yes	January 1,	41,395	
		No	January 1,	-	
		No	January 1,	-	
<b>County Clerk:</b>					
	Verlin Moye	Yes	January 1,	62,093	§7-7-4
<b>Circuit Clerk</b>					
	Julie Ball	Yes	January 1,	62,093	§7-7-4
<b>Assessor</b>					
	Sharon Gearhart	Yes	January 1,	50,266	§7-7-4
	Agricultural Report			5,027	§7-7-6c
	Supplemental Salary			15,000	§7-7-6b
<b>Sheriff</b>					
	Tommy Bailey	Yes	January 1,	50,266	§7-7-4
	Sheriff's Commission on Taxes			15,000	§11A-1-17
<b>Prosecuting Attorney</b>					
	George Sitler	Yes Increase & Full Time	January 1,	108,192	§7-7-4
<b>* Is the Prosecuting Attorney Full Time? (please answer above)</b>					<b>Yes</b>

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**  
**STATEMENT OF SALARIES OF ELECTED OFFICIALS**  
**FISCAL YEAR JULY 1, 2018 - JUNE 30, 2019**

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W. Va. Code §7-7-3 County Classification			Class	Assessor's Supplemental
Class	Minimum Property Value	Maximum Property Value	Class 1-5	15,000
Class 1	2,000,000,000	No Limit	Class 6-7	10,000
Class 2	1,500,000,000	1,999,999,999	Class 8-9	9,000
Class 3	1,000,000,000	1,499,999,999	Class 10	6,500
Class 4	700,000,000	999,999,999		
Class 5	600,000,000	699,999,999		
Class 6	500,000,000	599,999,999		
Class 7	400,000,000	499,999,999		
Class 8	300,000,000	399,999,999		
Class 9	200,000,000	299,999,999		
Class 10		199,999,999		

**MERCER COUNTY, WEST VIRGINIA**  
**FISCAL YEAR JULY 1, 2018 - JUNE 30, 2019**

Account Number	REVENUE RECAP	General Fund		Coal Severance Tax	
		Budgeted Revenues		Budgeted Revenues	
		2017 - 2018	2018 - 2019	2017 - 2018	2018 - 2019
280 299	Beginning Balance, July 1st	106,506	75,000	190,499	35,000
301 302	Taxes	8,788,152	8,868,668		
303 312	Other Taxes	1,054,602	1,335,469	112,300	140,000
317 319	Licenses & Permits	5,000	5,640		
322 325	Intergovernmental	1,350,518	936,027		
327 350	Charges for Services	550,015	425,350		
361 361	Fines				
362 362	Regional Jail Op. Partial Reimb.	114,327	123,400		
363 365	Interest	200	200	200	200
366 385	Miscellaneous	530,238	507,187	58,755	
388 399	Transfers	1,268,589	957,224		
	<b>Grand Totals - Revenues</b>	<b>13,768,147</b>	<b>13,234,165</b>	<b>361,754</b>	<b>175,200</b>

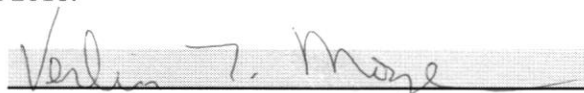
Account Number	EXPENDITURE RECAP	General Fund		Coal Severance Tax	
		Budgeted Expenditures		Budgeted Expenditures	
		2017 - 2018	2018 - 2019	2017 - 2018	2018 - 2019
401 699	General Government Expenditures	7,874,109	7,487,068	234,454	
698 698	Transfers				
700 799	Public Safety Expenditures	5,426,231	5,440,088	115,000	136,712
800 899	Health & Sanitation Expenditures	184,949	174,197	12,300	38,488
900 949	Culture & Recreation Expenditures	133,428	132,812		
950 959	Social Services Expenditures				
960 999	Capital Projects Expenditures	149,430			
	<b>Grand Totals - Expenditures</b>	<b>13,768,147</b>	<b>13,234,165</b>	<b>361,754</b>	<b>175,200</b>

**Budget Basis of Accounting:**

**Cash Basis**

STATE OF WEST VIRGINIA  
MERCER COUNTY, WEST VIRGINIA, WEST VIRGINIA

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 26TH DAY OF MARCH 2018.

  
 (Signature) 3/26/18

**MERCER COUNTY, WEST VIRGINIA**  
**058 FINANCIAL STABILIZATION / RAINY DAY FUND**  
**FISCAL YEAR JULY 1, 2018 - JUNE 30, 2019**

Account Number	REVENUES	Actual Amount	Budgeted Revenues
		6/30/2017	2018 - 2019
299	Unassigned Fund Balance	521,767	607,800
365	Interest Earned		
366	Miscellaneous Revenue	5,094	
380	Contributions/Transfer from Other Entities		
388 001	Transfers From Other Funds		
398	Transfers From General Fund	655,054	300,000
<b>058</b>	<b>Totals -Financial Stabilization / Rainy Day Fund Revenues</b>	<b>1,181,915</b>	<b>907,800</b>

Account Number	EXPENDITURES	Actual Amount	Estimated Budget
		6/30/2017	2018 - 2019
696	Transfers to General Fund	574,115	-
698	Transfers/Reimbursements		
699	Contingencies	607,800	907,800
	<b>Totals - Financial Stabilization / Rainy Day Expenditures</b>	<b>1,181,915</b>	<b>907,800</b>

Amount of Financial Stabilization Fund	\$	907,800
Less: 30% of General County Fund		3,970,250
Amount over /under 30% of General Fund Budget	\$	(3,062,450)
Financial Stabilization is within the allowed 30% of General Fund Budget		