

FISCAL YEAR JULY 1, 2021 - JUNE 30, 2022

Summers

County Commission

CLASS: 4

TOTAL ASSESSED VALUE: 739,680,655

**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	Summers County Commission	Mailing Address: 120 Ballengee Street, Suite 203
COMMISSION MEETS	2nd Wednesday of each month	City, State Zip Code: Hinton, WV 25951
		Courthouse Hours: 8:30 - 4:30 Monday - Friday
PRESIDENT	Charles W. Saunders	PHONE (304) 466-7100 ext. (304) 466-7146 E-MAIL charles.saunders@summerscountywv.gov
COMMISSIONER	Mike Gore	PHONE (304) 466-7100 ext. (304) 466-7146 E-MAIL mike.gore@summerscountywv.gov
COMMISSIONER	Ted Kuita	PHONE (304) 466-7100 ext. (304) 466-7146 E-MAIL ted.kuita@summerscountywv.gov
COMMISSIONER		PHONE ext. E-MAIL
COUNTY CLERK	Mary E. Merritt	PHONE ext. (304) 466-7100 E-MAIL marybeth.merritt@summerscountywv.gov
CIRCUIT CLERK	Stacy Ford	PHONE ext. E-MAIL stacy.ford@courtsww.gov
ASSESSOR	Gregory S. Vandall	PHONE ext. E-MAIL gvandall@assessor.state.wv.us
SHERIFF	Justin L. Faris	PHONE ext. E-MAIL justin.faris@summerscountywv.gov
PROSECUTING ATTY	Kristin R. Cook	PHONE ext. E-MAIL kristin.cook@summerscountywv.gov
ADM. ASSISTANT	N/A	PHONE ext. N/A E-MAIL N/A
TAX OFFICE	Rhonda Patrick	PHONE (304) 466-7116 ext. (304) 466-7150 E-MAIL rhonda.patrick@summerscountywv.gov

PERSON TO CONTACT FOR BUDGET INFORMATION

Mary E. Merritt	County Clerk	(304) 466-7104	(304) 466-7146	marybeth.merritt@summerscountywv.gov
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 677-2415 (TOLL FREE) 1-877-982-9148.

CERTIFICATE OF VALUATION

Summers County Commission
(Levying Body)

Summers
(County)

10 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 2021.

	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 <small>(w/o Homestead & Exempt)</small> (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	265,923,630
Personal Property	N/A	N/A	N/A	N/A	1,654,176
Total Class II					267,577,806
Class III					
Real Estate	N/A	N/A	N/A		116,167,110
Personal Property	N/A	N/A	N/A		38,355,177
Public Utility Property	N/A	N/A	N/A		81,564,780
Total Class III					236,087,067
Class IV					
Real Estate	N/A	N/A	N/A		32,177,070
Personal Property	N/A	N/A	N/A		11,665,899
Public Utility Property	N/A	N/A	N/A		18,306,943
Total Class IV					62,149,912
TOTAL FOR LEVYING BODY	N/A	N/A	739,680,655	N/A	565,814,785
Previous Year Total	N/A	N/A	N/A	N/A	579,399,792

Summers County Commission
SUPPLEMENTAL INFORMATION
FISCAL YEAR JULY 1, 2021 - JUNE 30, 2022

Percentage for Assessor's Valuation Fund.	2.00%
Percentage for Delinquencies and Exonerations.	7.00%
Percentage for Tax Discounts.	2.00%
Previous Year's Projected Revenue.	2,569,044

(Previous Years Projected Revenue from LAST YEAR'S "Levy page" tab: 'REGULAR CURRENT EXPENSE LEVY' Page, cell B1)

ASSESSED VALUES FOR CALCULATING REDUCED (ROLLED BACK) LEVY RATES

Summers County Commission

Summers

(Levying Body)

County

IO: 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 2021

	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		263,991,750
Personal Property	N/A	N/A		1,654,176
Total Class II				265,645,926
Class III				
Real Estate	N/A	N/A		115,764,930
Personal Property	N/A	N/A		38,355,177
Public Utility Property	N/A	N/A		
Total Class III				154,120,107
Class IV				
Real Estate	N/A	N/A		32,033,490
Personal Property	N/A	N/A		11,665,899
Public Utility Property	N/A	N/A		3,730,892
Total Class IV				47,430,281
TOTAL FOR LEVYING BODY				467,196,314
Previous Year Total	N/A	N/A	N/A	577,591,452

SUMMERS COUNTY, WEST VIRGINIA CALCULATING REDUCED LEVY RATE 2021 - 2022

CLASS	ROLL BACK VALUE (Column D)	X	WEIGHTING	=	WEIGHTED ASSESSED VALUE
Class 1	\$	X	0.01	=	\$ 0
Class 2	265,645,926	X	0.02	=	5,312,919
Class 3	154,120,107	X	0.04	=	6,164,804
Class 4	47,430,281	X	0.04	=	1,897,211
Total All Classes	\$ 467,196,314		(Total WAV)		\$ 13,374,934

Assessor's Valuation % per PVC: 2.00%
 Previous year's projects \$ 2,569,044 103.00% % \$ 2,646,115

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** 0.1978

SUMMERS COUNTY, WEST VIRGINIA CALCULATING REDUCED LEVY RATE Maximum with Hearing 2021 - 2022

CLASS	ROLL BACK VALUE (Column D)	X	WEIGHTING	=	WEIGHTED ASSESSED VALUE
Class 1	\$	X	0.01	=	\$ 0
Class 2	265,645,926	X	0.02	=	5,312,919
Class 3	154,120,107	X	0.04	=	6,164,804
Class 4	47,430,281	X	0.04	=	1,897,211
Total All Classes	\$ 467,196,314		(Total WAV)		\$ 13,374,934

Assessor's Valuation % per PVC: 2.00%
 Previous year's projects \$ 2,569,044 112.00% % \$ 2,877,329

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** 0.2151

SUMMERS COUNTY, WEST VIRGINIA
LEVY PAGE
REGULAR CURRENT EXPENSE LEVY
2021 - 2022

Current Year	Column E		
	Certificate of Valuation	Levy	Taxes
	Assessed Value for Tax Purposes	Rate/\$100	Levied
Class I			
Personal Property	\$ _____	14.30	\$ _____
Public Utility	_____		_____
Total Class I	\$ _____		\$ _____
Class II			
Real Estate	\$ 265,923,630	28.60	\$ 760,542
Personal Property	1,654,176		4,731
Total Class II	\$ 267,577,806		\$ 765,273
Class III			
Real Estate	\$ 116,167,110	57.20	\$ 664,476
Personal Property	38,355,177		219,392
Public Utility	81,564,780		466,551
Total Class III	\$ 236,087,067		\$ 1,350,419
Class IV			
Real Estate	\$ 32,177,070	57.20	\$ 184,053
Personal Property	11,665,899		66,729
Public Utility	18,306,943		104,716
Total Class IV	\$ 62,149,912		\$ 355,498
Total Value & Projected Revenue	\$ 565,814,785		\$ 2,471,190
Less Delinquencies, Exonerations & Uncollectable Taxes		7.00%	172,983
Less Tax Discounts		2.00%	45,964
Less Allowance for Tax Increment Financing - see worksheet (Subtracted from regular current expense taxes levied only)			_____
Total Projected Property Tax Collection			2,252,243
Less Assessor Valuation Fund (Subtracted from regular current expense taxes levied only)		2.00%	45,045
Net Amount to be Raised by Levy of Property Taxes For Budget Purposes (Transfer amount to Worksheet GCRev - Account No. 301.01)			\$ 2,207,198

**SUMMERS COUNTY, WEST VIRGINIA
ALLOWANCE FOR TAX INCREMENT FINANCING
REGULAR CURRENT EXPENSE LEVY
2021 - 2022**

Current Year	Column C Roll Back Value Form	Levy Rate/\$100	Taxes Levied
Class I			
Personal Property	\$ _____	14.30	\$ _____
Public Utility	_____		_____
Total Class I	\$ _____		\$ _____
Class II			
Real Estate	\$ _____	28.60	\$ _____
Personal Property	_____		_____
Total Class II	\$ _____		\$ _____
Class III			
Real Estate	\$ _____	57.20	\$ _____
Personal Property	_____		_____
Public Utility	_____		_____
Total Class III	\$ _____		\$ _____
Class IV			
Real Estate	\$ _____	57.20	\$ _____
Personal Property	_____		_____
Public Utility	_____		_____
Total Class IV	\$ _____		\$ _____
Total Value & Projected Revenue	\$ _____	(Gross)	\$ _____
Less Delinquencies, Exonerations & Uncollectable Taxes		7.00%	_____
Less Tax Discounts		2.00%	_____
Allowance For Tax Increment Financing			_____
(Use this amount above for Tax Increment Financing)			_____

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

Account Number	01 GENERAL FUND REVENUE SUMMARY	Budgeted Revenues	Budgeted Revenues
		(Including Revisions)	
		2020 - 2021	2021 - 2022
295	Nonspendable Fund Balance		
296	Restricted Fund Balance		
297	Committed Fund Balance		
298	Assigned Fund Balance		
299	Unassigned Fund Balance	684,132	274,577
301	01 Property Taxes - Current Expense (Page 3 Net)	2,294,598	2,207,198
301	02 05 Prior Year Taxes	76,214	127,694
301	06 Supplemental Taxes	95,487	98,196
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	86,603	98,780
303	Dog Taxes		
304	Property Transfer Tax	77,948	102,062
306	Gas and Oil Severance Tax	27,195	29,105
307	Horse and Dog Racing Tax		
308	Wine & Liquor Tax	1,524	1,495
309	Hotel Occupancy Tax	203,493	190,799
310	Waste Coal Producing Counties		
311	Payment in Lieu of Taxes		
312	Synthetic Fuel Tax		
313	Miscellaneous Energy Tax (Coal Bed Methane)	5,234	
317	Licenses	181	152
318	Building Permits	1,305	4,120
319	Miscellaneous Permits		
322	Federal Grants	30,798	
323	State Grants	808,799	
324	Other Grants		
325	Federal Payment in Lieu of Taxes	65,000	65,000
327	Charges for Services		
328	Magistrate Court Clerk		
329	Sheriff's Service of Process	9,000	9,000
330	Sheriff's Earnings	11,820	11,588

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

Account Number	01 GENERAL FUND REVENUE SUMMARY	Budgeted Revenues	Budgeted Revenues
		(Including Revisions) 2020 - 2021	2021 - 2022
331	County Clerk's Earnings	31,342	32,069
332	Circuit Clerk's Earnings	14,586	11,519
333	Prosecuting Attorney's Earnings	620	654
334	Accident Reports	498	420
335	Motor Vehicle License Fee	2,661	2,396
336	Map Sales	408	121
337	Clerk Deed Fees		
339	Parks & Recreation Fees	130,642	62,319
340	Rents & Concessions	27,975	26,274
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	45,403	44,776
349	Inspection Fees		
350	IRP Fees (Interstate Registration Plan)	45,696	51,759
351	Jail Fees		
361	Fines, Fees & Court Costs	525	654
362	Regional Jail Operations Partial Reimbursement	18,840	15,177
365	Interest Earned	903	1,131
366	Miscellaneous Revenue	12,000	3,137
367	Sheriff's Commission		
368	Confiscated Property		
369	Commissions		
370	Gaming Income	43,605	32,983
371	Recycling Programs		
372	Filing Fees	5,958	4,721
373	Video Lottery	7,221	3,603
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		
381	Charges to Other Entities		

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

Account Number	01 GENERAL FUND REVENUE SUMMARY	Budgeted Revenues	Budgeted Revenues
		(Including Revisions) 2020 - 2021	2021 - 2022
382	Refunds/Reimbursements (External Sources)	29,450	64,325
383	Parking		
384	Sale of Fixed Assets	16,000	9,600
385	Gain/Loss on Sale of Fixed Assets		
388	Transfers From Other Funds		
390	Emergency 911 Reimbursement		
391	Dog & Kennel Reimbursement		
392	Concealed Weapons Reimbursements		
393	Home Confinement Reimbursements		
394	General School Reimbursements	25,556	25,389
395	Magistrate Court Reimbursements	6,265	4,718
396	Worthless Check Reimbursements	1,223	593
397	Payroll Reimbursements		
398	Transfers from Rainy Day Fund		
399	Transfers Assessor's Valuation Fund	140,869	140,869
01	Grand Totals - General Fund Revenues	5,087,577	3,758,973

**SUMMERS 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	10,903	500
305	Coal Severance Tax	37,000	19,500
365	Interest Earned on Investment		
382	Refunds/Reimbursements		
02	Grand Totals - Coal Severance Tax Fund Revenues	47,903	20,000

**SUMMERS 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	232,031	254,877		
402 County Clerk	307,427	302,084		
403 Circuit Clerk	179,894	182,041		
404 Sheriff - Treasurer	245,198	255,805		
405 Prosecuting Attorney	224,550	223,187		
406 Assessor	255,231	253,173		
407 Assessor's Valuation Fund	140,869	140,869		
408 Statewide Computer Network	18,498	21,130		
409 Sheriff's Tax Processing				
410 County Surveyor				
411 Fiduciary Supervisor	38,000	43,000		
412 Agricultural Agent	9,000	9,000		
413 Elections - County Clerk	84,155	87,135		
415 Magistrate Court				
416 Circuit Court				
417 County Administrator				
418 Purchasing Department	347,432	350,300	47,903	20,000
419 Personnel Office				
420 Custodial				
421 Civil Service				
422 Capital Planning				
423 Insurance Program (Self Insured)				
424 Courthouse	231,211	212,028		
425 Other Buildings	168,044	40,000		
426 Printing				
427 Microfilm				
428 Data Processing				
429 Regional Development Authority	12,000	12,000		
430 Community Development				
431 Economic Development	15,750	15,750		
432 Industrial Development				
433 Geographic Information Systems (GIS)				
434 Airports				
435 Public Works Department				
436 Rehabilitation of Property				
437 Acquisition of Property				
438 Building Inspection				

SUMMERS 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
439	Planning & Zoning			
440	Engineering			
441	Housing Authority			
442	Federal Grants			
443	State Grants	285,416		
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			
697	Contributions to Comms/Authorities	3,000		
698	Transfers/Reimbursements			
699	Contingencies - Not to Exceed 10% of Budget	360,454		
TOTAL GENERAL GOVERNMENT		3,158,160	2,402,379	47,903
			20,000	

SUMMERS 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
PUBLIC SAFETY #700 - 799				
700 Sheriff - Law Enforcement	497,898	601,700		
701 Sheriff - Service of Process	9,000	9,000		
702 County Jail - Reimbursable J/C				
703 County Jail - Nonreimbursable J/C				
704 Regional Jail	280,000	280,000		
705 Home Confinement				
706 Concealed Weapons				
707 Investigative Services				
708 Police Special Duty				
709 Juvenile Detention Center				
710 Civil Defense				
711 Emergency Services	10,613	10,795		
712 Communication Center				
713 Fire Department				
714 Fire Coordinator				
715 Ambulance Authority				
716 Dog Warden/Humane Society	10,643	10,963		
717 Central Garage				
718 Flood Control	14,536	14,945		
719 Watershed Project				
720 Dams & Dredging				
721 Local Law Enforcement Block Grant	41,064			
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				
732 Rapid Response				
733 Mapping and Addressing				
734 Local Emergency Planning Commission				
735 Project Lifesaver				

SUMMERS 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
736 K 9				
737 Public Safety Grant				
TOTAL PUBLIC SAFETY	863,754	927,403		

SUMMERS 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
HEALTH & SANITATION #800 - 899				
800 Local Health Department				
801 Mental Health				
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				
813 Litter Control				
814 Federal Grants - H&S				
815 State Grants - H&S				
TOTAL HEALTH & SANITATION				
CULTURE & RECREATION #900 - 949				
900 Parks & Recreation	50,457	60,000		
901 Swimming Pools				
902 4 - H Camp	151,994	152,104		
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	101,747	95,400		
912 Travel Council				
913 Beautification				
914 Rails to Trails				
915 Hotel/Motel Promotion of Tourism				
916 Library	6,000	6,000		
917 Law Library				

SUMMERS 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	<small>(Including Revisions)</small> 2021 - 2022	<small>(Including Revisions)</small> 2020 - 2021	<small>(Including Revisions)</small> 2021 - 2022
918 Federal Grants				
919 State Grants				
TOTAL CULTURE & RECREATION	310,198	313,504		

SUMMERS 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
SOCIAL SERVICES #950 - 959				
950 Social Services				
951 Human Resources				
952 Senior Citizens				
953 Public Transit				
954 Federal Grants				
955 State Grants				
956 Homeless Shelter				
957 Family Court				
958 Community Council				
959 Cemeteries				
TOTAL SOCIAL SERVICES				
CAPITAL PROJECTS #960 - 999				
960 General Government	316,510			
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	189,000			
975 County Clerk	48,596	48,596		
976 Circuit Clerk				
977 Assessor				
978 Prosecuting Attorney				
979 Sheriff Treasurer				
980 Sheriff Law Enforcement	41,381	24,235		
981 Sheriff Jail				
982 Data Processing				
983 Election - County Clerk				
984 Circuit Court				
985 Community Development				
986 County Commission				
987 Courthouse	42,856	42,856		
988 Other Buildings	92,122			

SUMMERS 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
989 Extension Services				
990 Other Boards & Authorities				
991 Purchasing				
992 Communication Center				
993 Dog Warden				
994 Emergency Services				
995 Service of Process				
996 Ambulance				
997 Water				
998 Parks & Recreation	25,000			
999 Streets and Highways				
TOTAL CAPITAL OUTLAY	755,465	115,687		
Total Expenditures	5,087,577	3,758,973	47,903	20,000

**SUMMERS 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: 3,900 1-401-230

AUDIT COST / ALL FUNDS: 65,130 1-401224

Gas & Oil Expenditures

- General Government Expenditures
- Public Safety Expenditures
- Health & Sanitation Expenditures
- Culture & Recreation Expenditures
- Social Services Expenditures
- Capital Projects Expenditures
- Total

29,105

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.

29,105

CHART FOR ACCOUNT #388 TRANSFERS FROM OTHER FUNDS

Funds:

\$

Total

CHART FOR ACCOUNT 380 CONTRIBUTIONS/TRANSFERS FROM OTHER ENTITIES

Funds:

\$

Total

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

County Classification:

4

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:				
	Charles W. Saunders	January 1, 2019	39,178	§7-7-4
	Mike Gore	January 1, 2021	39,178	
	Ted Kula	January 8, 2021	39,178	
County Clerk:				
	Maty E. Merritt	January 1, 2017	59,532	§7-7-4
Circuit Clerk				
	Stacy Ford	January 1, 2019	59,532	§7-7-4
Assessor				
	Gregory S. Vandall	January 1, 2017	48,787	§7-7-4
	Agricultural Report		4,879	§7-7-6c
	Supplemental Salary		15,000	§7-7-6b
Sheriff				
	Justin L. Paris	January 1, 2021	48,787	§7-7-4
	Sheriff's Commission on Taxes			§11A-1-17
Prosecuting Attorney				
	Kristin R. Cook	January 1, 2017	100,800	§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

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

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

**SUMMERS 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	684,132	274,577	10,903	500
301	302	Taxes	2,552,902	2,531,868		
303	312	Other Taxes	315,394	323,461	37,000	19,500
317	319	Licenses & Permits	1,486	4,272		
322	325	Intergovernmental	904,597	65,000		
327	350	Charges for Services	320,651	252,895		
361	361	Fines	525	654		
362	362	Regional Jail Op. Partial Reimb.	18,840	15,177		
363	365	Interest	903	1,131		
366	385	Miscellaneous	114,234	118,369		
388	399	Transfers	173,913	171,569		
		Grand Totals - Revenues	5,087,577	3,758,973	47,903	20,000

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	3,158,160	2,402,379	47,903	20,000
698	698	Transfers				
700	799	Public Safety Expenditures	863,754	927,403		
800	899	Health & Sanitation Expenditures				
900	949	Culture & Recreation Expenditures	310,198	313,504		
950	959	Social Services Expenditures				
960	999	Capital Projects Expenditures	755,465	115,687		
		Grand Totals - Expenditures	5,087,577	3,758,973	47,903	20,000

Budget Basis of Accounting:

Cash Basis

STATE OF WEST VIRGINIA
COUNTY OF SUMMERS

I, Mary E. Merritt, CLERK OF THE COUNTY COMMISSION OF SAID COUNTY, DO HEREBY CERTIFY THAT THE FOREGOING ARE TRUE COPIES FROM THE RECORD OF ORDERS MADE AND ENTERED BY SAID COMMISSION ON THE 24th DAY OF MARCH 2021.

**SUMMERS COUNTY, WEST VIRGINIA
BUDGET REVIEW
FISCAL YEAR JULY 1, 2021 - JUNE 30, 2022**

Questions to Answer	Errors
1 Date submitted	03/25/2021
2 Does the Roster page contain the name of a person to be contacted regarding budget questions?	Yes
3 Does the County have a Financial Stabilization or Rainy Day fund?	No
4 Please submit a copy of the Recap and Certification to LGS	
5 Roster page has been filled out.	
6 Certificate of Valuation is complete.	
Property Taxes - Worksheets: Rate & Levy page, Excess Levy and Bond Levy	
7 Levy Rate is at 103 % or lower	
8 Class 1 levy rate is below or equal to maximum rate by law	
9 Class 2 levy rate is below or equal to maximum rate by law	
10 Class 3 levy rate is below or equal to maximum rate by law	
11 Class 4 levy rate is below or equal to maximum rate by law	
12 Levy rate are in a 1:2:4 ratio	
13 Uncollectable taxes are more than 2.5% and Less than 7.5 %	
14 Discount rate is correct	
15 Assessor's valuation is deducted from levy rate	
16 Taxes Levied column adds	
General Fund	
17 Revenues and Expenditures for the General Fund are in Balance	
18 Current taxes were properly recorded on Revenue Page	
19 Expenditures and Recap & Cert worksheets agree	
20 Proper information has been entered for comparative purposes	
21 Proper information has been entered for comparative purposes	
22 The first and fourth excess levy sheets equal amount posted on GC Rev worksheet	
23 The second and fifth excess levy sheets equal amount posted on GC Rev worksheet	
24 The third and sixth excess levy sheets equal amount posted on GC Rev worksheet	
25 Carryover balances have been estimated in accounts 295 through 299	
26 Revenues on the recap and revenues page for the General Fund are in Balance	
27 General Account #295 to #299 (Beginning balances) are less than or equal to 25% of Revenue	
28 Account 380, Contributions/Transfers from Other Entities is correct	

**SUMMERS COUNTY, WEST VIRGINIA
BUDGET REVIEW
FISCAL YEAR JULY 1, 2021 – JUNE 30, 2022**

- | | |
|----|--|
| 29 | Account 388, Transfers from Other Funds is correct |
| 30 | Property Transfer Stamps included |
| 31 | Gas & Oil included |
| 32 | Gas & Oil Expenditures equals revenues budgeted |
| 33 | Half of the hotel tax is budgeted to visitor bureau or center |
| 34 | Half of the hotel tax is budgeted properly |
| 35 | Account # 366 – Miscellaneous revenue is less than 20% of the General Fund |
| 36 | Budget does include Gaming Income |
| 37 | Budget does include Video Lottery |
| 38 | Budget does include Regional Jail Funding |
| 39 | Budget does include IRP fees |
| 40 | Contingencies is 10% or less of total General Fund budget |
| 41 | Regional Dues are included |
| 42 | Regional Jail has met the 85% funding level of prior year |

County Elected Officials

- | | |
|----|--|
| 43 | Assessor's line item meets 1990 level |
| 44 | County Clerks lines meets funding level |
| 45 | Circuit Clerks lines meets funding level |
| 46 | Sheriff's lines meets funding level |
| 47 | Prosecuting Attorney's lines meets funding level |
| 48 | Assessor's lines meets funding level |
| 49 | County Clerk's Election has met the funding level |
| 50 | Sheriff's Law Enforcement has met the 85% funding level of the prior year |
| 51 | Service of Process has met the 85% funding level of the prior year |
| 52 | County Jail Reimbursable has met the 85% funding level of prior year |
| 53 | County Jail Nonreimbursable has met the 85% funding level of the prior year |
| 54 | An amount is funded for Statewide Computer Network |
| 55 | Amount transfer for Assessor's Valuation Fund was properly posted to 407 account |
| 56 | Service of Process revenue was properly budget to expenditure |
| 57 | The prosecuting attorney Institute is properly funded |
| 58 | Audit Costs are presented at the bottom of the expenditures tab |

This checks the Salaries based on the salary schedule worksheet.

- | | |
|----|---|
| 59 | Charles W. Saunders, County Commissioner, salary is correct |
| 60 | Mike Gore, County Commissioner, salary is correct |
| 61 | Ted Kula, County Commissioner, salary is correct |
| 62 | N/A |
| 63 | N/A |

**SUMMERS COUNTY, WEST VIRGINIA
BUDGET REVIEW
FISCAL YEAR JULY 1, 2021 - JUNE 30, 2022**

- | | |
|----|--|
| 64 | Mary E. Merritt, County Clerk, salary is correct |
| 65 | Stacy Ford, Circuit Clerk, salary is correct |
| 66 | Gregory S. Vandall, Assessor, salary is correct |
| 67 | Gregory S. Vandall, Assessor's, AG salary is correct |
| 68 | Gregory S. Vandall, Assessor's, sup salary is correct |
| 69 | Justin L. Paris, Sheriff, salary is correct |
| 70 | Sheriff's Commission on Taxes is correct |
| 71 | Kristin R. Cook, Prosecuting attorney, salary is correct |

Coal Severance Tax Fund

- | | |
|----|--|
| 72 | Coal Severance Tax was budgeted |
| 73 | Coal Severance Tax Fund is in Balance |
| 74 | Assigned Fund balance has been estimated |
| 75 | Assigned Fund balance positive or a casual deficit |
| 76 | Coal Account #298 (Assigned Fund balance) is less than or equal to 25% of Revenues |
| 77 | Contingencies is 10% or less of total coal severance budget |
| 78 | Proper information has been entered for comparative purposes |
| 79 | Information has been entered for comparative purposes |

Financial Stabilization / Rainy Day Fund

- | | |
|----|---|
| 80 | Financial Stabilization Fund meets the 30% of General Fund Budget Requirement |
| 81 | Estimated budget is in balance |
| 82 | Actual Amount is in balance |

OTHER REQUIRED INFORMATION

- | | |
|----|--|
| 83 | Premium to Prosecuting Attorney Institute budget amount indicated |
| 84 | Premium to Prosecuting Attorney Institute budget account number indicated |
| 85 | Audit Costs budget amount indicated |
| 86 | Audit Costs budget account number indicated |
| 87 | You have indicated you do not have a Financial Stabilization/Rainy Day Fund. If you do please scroll up and properly answer question 3 |
| 88 | Commission President email address included |
| 89 | Commissioner's email address included |
| 90 | Commissioner's email address included |
| 91 | County Clerk email address included |
| 92 | Circuit Clerk email address included |
| 93 | Assessor email address included |
| 94 | Sheriff email address included |

**SUMMERS COUNTY, WEST VIRGINIA
BUDGET REVIEW
FISCAL YEAR JULY 1, 2021 - JUNE 30, 2022**

95	Prosecuting Attorney email address included	
96	Adm. Assistant email address included	
97	Tax Office email address included	
98	'Person to Contact for Budget Information' email address included	

**SUMMERS COUNTY, WEST VIRGINIA
LEVY ORDER AND RATE SHEET
REGULAR CURRENT EXPENSE LEVY
2021 - 2022**

The following is a true copy from the record of orders entered by Summers County Commission
on the 20 day of April, 2021.

Mary E. Merritt
Signature Mary E. Merritt, County Clerk

Current Year	Column E	Levy	Taxes
	Certificate of Valuation Assessed Value for Tax Purposes	Rate/\$100	Levied
Class I			
Personal Property	\$ _____	14.300	\$ _____
Public Utility	_____		_____
Total Class I	\$ _____		\$ _____
Class II			
Real Estate	\$ 265,923,630	28.600	\$ 760,542
Personal Property	1,654,176		4,731
Total Class II	\$ 267,577,806		\$ 765,273
Class III			
Real Estate	\$ 116,167,110	57.200	\$ 664,476
Personal Property	38,355,177		219,392
Public Utility	81,564,780		466,551
Total Class III	\$ 236,087,067		\$ 1,350,419
Class IV			
Real Estate	\$ 32,177,070	57.200	\$ 184,053
Personal Property	11,665,899		66,729
Public Utility	18,306,943		104,716
Total Class IV	\$ 62,149,912		\$ 355,498
Total Value & Projected Revenue	\$ <u>565,814,785</u>		\$ <u>2,471,190</u>
Less Delinquencies, Exonerations & Uncollectable Taxes		7.00%	172,983
Less Tax Discounts		2.00%	45,964
Less Allowance for Tax Increment Financing - see worksheet (Subtracted from regular current expense taxes levied only)			_____
Total Projected Property Tax Collection			<u>2,252,243</u>
Less Assessor Valuation Fund (Subtracted from regular current expense taxes levied only)		2.00%	45,045
Net Amount to be Raised by Levy of Property Taxes For Budget Purposes			\$ <u>2,207,198</u>

**Summers County Commission Levy Estimate (Budget)
2021 - 2022 Fiscal Year**

STATE OF WEST VIRGINIA
County of Summers, West Virginia

In accordance with WV Code §11-8-10, as amended, the Summers County Commission proceeded to make an estimate of the amounts necessary to be raised by a levy of taxes for the current year, and doth determine and estimate the several amounts to be as follows:

General Fund	Estimated Revenues
Fund Balance	\$ 274,577
Property Taxes Current year	2,207,198
Prior Year Taxes	225,890
Tax Penalties, Interest & Publication Fees	98,780
Property Transfer Tax	102,062
Gas and Oil Severance Tax	29,105
Wine & Liquor Tax	1,495
Hotel Occupancy Tax	190,799
Licenses	152
Building Permits	4,120
Federal Grants / Federal Payment in Lieu of Taxes	65,000
Sheriff's Service of Process	9,000
Sheriff's Earnings	11,588
County Clerk's Earnings	32,069
Circuit Clerk's Earnings	11,519
Prosecuting Attorney's Earnings	654
Accident Reports	420
Motor Vehicle License Fee	2,396
Map Sales	121
Parks & Recreation Fees	62,319
Rents & Concessions	26,274
Franchise Agreement	44,776
IRP Fees (Interstate Registration Plan)	51,759
Fines, Fees & Court Costs	654
Regional Jail Operations Partial Reimbursement	15,177
Interest Earned	1,131
Miscellaneous Revenue	3,137
Gaming Income	32,983
Filing Fees	4,721
Video Lottery	3,603
Refunds/Reimbursements (External Sources)	64,325
Sale of Fixed Assets	9,600
General School Reimbursements	25,389
Magistrate Court Reimbursements	4,718
Worthless Check Reimbursements	593
Transfers Assessor's Valuation Fund	140,869
Total Estimated General Fund Revenues	\$ <u>3,758,973</u>

**Summers County Commission Levy Estimate (Budget)
2021 - 2022 Fiscal Year**

		<u>Estimated Revenues</u>
Coal Severance Tax		
Assigned Fund Balance	\$	500
Coal Severance Tax		<u>19,500</u>
Total Coal Severance	\$	<u>20,000</u>
	<u>General Fund</u>	<u>Coal Severance Tax Fund</u>
ESTIMATED EXPENDITURES		
GENERAL GOVERNMENT		
County Commission	\$ 254,877	\$ -
County Clerk	302,084	-
Circuit Clerk	182,041	-
Sheriff - Treasurer	255,805	-
Prosecuting Attorney	223,187	-
Assessor	253,173	-
Assessor's Valuation Fund	140,869	-
Statewide Computer Network	21,130	-
Fiduciary Supervisor	43,000	-
Agricultural Agent	9,000	-
Elections - County Clerk	87,135	-
Purchasing Department	350,300	20,000
Courthouse	212,028	-
Other Buildings	40,000	-
Regional Development Authority	12,000	-
Economic Development	<u>15,750</u>	-
TOTAL GENERAL GOVERNMENT	<u>2,402,379</u>	<u>20,000</u>
PUBLIC SAFETY		
Sheriff - Law Enforcement	601,700	-
Sheriff - Service of Process	9,000	-
Regional Jail	280,000	-
Emergency Services	10,795	-
Dog Warden/Humane Society	10,963	-
Flood Control	<u>14,945</u>	-
TOTAL PUBLIC SAFETY	<u>927,403</u>	-
CULTURE AND RECREATION		
Parks & Recreation	60,000	-
4-H Camp	152,104	-
Visitor's Bureau	95,400	-
Library	<u>6,000</u>	-
TOTAL CULTURE & RECREATION	<u>313,504</u>	-

**Summers County Commission Levy Estimate (Budget)
2021 - 2022 Fiscal Year**

CAPITAL PROJECTS		
County Clerk	48,596	-
Sheriff Law Enforcement	24,235	-
Courthouse	42,856	-
TOTAL CAPITAL OUTLAY	115,687	-
Total Expenditures	\$ 3,758,973	\$ 20,000

STATE OF WEST VIRGINIA
COUNTY OF SUMMERS

I, Mary E. Merritt, CLERK OF THE COUNTY COMMISSION OF SAID COUNTY, DO HEREBY CERTIFY THAT THE FOREGOING ARE TRUE COPIES FROM THE RECORD OF ORDERS MADE AND ENTERED BY SAID COMMISSION ON THE 24th DAY OF MARCH 2021.


(Signature)