

**Randolph County Commission Levy Estimate (Budget)
2026 - 2027 Fiscal Year**

STATE OF WEST VIRGINIA
County of: Randolph, West Virginia

In accordance with WV Code §11-8-10, as amended, the Randolph 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	\$ 975,000
Property Taxes Current year	6,794,443
Prior Year Taxes	525,000
Tax Penalties, Interest & Publication Fees	150,000
Dog Taxes	1,500
Property Transfer Tax	300,000
Gas and Oil Severance Tax	100,000
Wine & Liquor Tax	75,000
Hotel Occupancy Tax	400,000
Miscellaneous Energy Tax (Coal Bed Methane)	5,000
Federal Grants / Federal Payment in Lieu of Taxes	750,000
State Grants	150,000
Sheriff's Service of Process	12,000
Sheriff's Earnings	3,000
County Clerk's Earnings	75,000
Circuit Clerk's Earnings	20,000
Accident Reports	1,000
Rents & Concessions	35,000
Franchise Agreement	90,000
IRP Fees (Interstate Registration Plan)	50,000
Jail Fees	150,000
Regional Jail Operations Partial Reimbursement	75,000
Interest Earned	5,000
Miscellaneous Revenue	20,000
Sheriff's Commission	15,000
Gaming Income	30,000
Video Lottery	50,000
Refunds/Reimbursements (External Sources)	50,000
Sale of Fixed Assets	5,000
Transfers From Other Funds	<u>8,000</u>
Total Estimated General Fund Revenues	\$ <u><u>10,919,943</u></u>
Coal Severance Tax	
Assigned Fund Balance	\$ 83,300
Coal Severance Tax	70,000
Interest Earned on Investment	<u>200</u>
Total Coal Severance	\$ <u><u>153,500</u></u>

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ESTIMATED EXPENDITURES	General Fund	Coal Severance Tax Fund
GENERAL GOVERNMENT		
County Commission	\$ 313,696	\$ -
County Clerk	383,040	-
Circuit Clerk	298,140	-
Sheriff - Treasurer	426,392	-
Prosecuting Attorney	976,379	-
Assessor	343,298	-
Statewide Computer Network	53,000	-
Sheriff's Tax Processing	417,566	-
Agricultural Agent	116,044	-
Elections - County Clerk	164,035	-
Courthouse	2,687,188	-
Other Buildings	346,900	-
Data Processing	70,000	-
Regional Development Authority	32,122	-
Community Development	25,000	-
Industrial Development	45,000	-
Airports	40,000	-
Federal Grants	50,000	-
State Grants	150,000	-
Litigation Reserve	15,000	-
Contingencies - Not to Exceed 10% of Budget	35,575	-
	6,988,375	-
TOTAL GENERAL GOVERNMENT	6,988,375	-
PUBLIC SAFETY		
	-	-
Sheriff - Law Enforcement	1,534,597	-
Sheriff - Service of Process	50,206	-
Regional Jail	1,085,000	-
Emergency Services	156,192	-
Communication Center	37,500	-
Dog Warden/Humane Society	109,418	-
	109,418	-
TOTAL PUBLIC SAFETY	2,972,913	-
HEALTH AND SANITATION		
	-	-
Local Health Department	80,000	-
Mental Health	15,000	-
	15,000	-
TOTAL HEALTH & SANITATION	95,000	-
CULTURE AND RECREATION		
	-	-
Parks & Recreation	17,000	-
Swimming Pools	10,000	-
4 - H Camp	34,155	-
Fair Associations/Festivals	13,000	-
Civic Promotion	15,000	-
Visitor's Bureau	200,000	-
Hotel/Motel Promotion of Tourism	200,000	-

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Library	81,500	-
	570,655	-
TOTAL CULTURE & RECREATION		
SOCIAL SERVICES	-	-
Social Services	25,000	-
Senior Citizens	80,000	-
Public Transit	35,000	-
Homeless Shelter	2,000	-
	142,000	-
TOTAL SOCIAL SERVICES		
CAPITAL PROJECTS	-	-
Community Development	-	153,500
Other Buildings	140,000	-
Other Boards & Authorities	10,000	-
Service of Process	1,000	-
	151,000	153,500
TOTAL CAPITAL OUTLAY		
Total Expenditures	\$ 10,919,943	\$ 153,500

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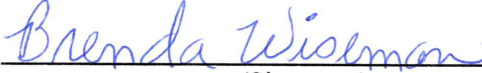
**RANDOLPH COUNTY, WEST VIRGINIA
REGULAR CURRENT EXPENSE LEVY
FISCAL YEAR JULY 1, 2026 - JUNE 30, 2027**

	Certificate of Valuation Assessed Value for Tax Purposes	Levy Rate/\$100	Taxes Levied
Class I			
Personal Property	\$ 0	14.30	\$ 0
Public Utility	0		0
Total Class I	\$ 0		\$ 0
Class II			
Real Estate	\$ 759,232,420	28.60	\$ 2,171,405
Personal Property	12,300,286		35,179
Total Class II	\$ 771,532,706		\$ 2,206,584
Class III			
Real Estate	\$ 290,498,690	57.20	\$ 1,661,653
Personal Property	209,861,451		1,200,407
Public Utility	196,725,145		1,125,268
Total Class III	\$ 697,085,286		\$ 3,987,328
Class IV			
Real Estate	\$ 138,304,700	57.20	\$ 791,103
Personal Property	83,591,063		478,141
Public Utility	25,494,017		145,826
Total Class IV	\$ 247,389,780		\$ 1,415,070
Total Value & Projected Revenue	\$ 1,716,007,772		\$ 7,608,982
Less Delinquencies, Exonerations & Uncollectable Taxes		6.50%	494,584
Less Tax Discounts		2.00%	142,288
Less Allowance for Tax Increment Financing (if Applicable)			39,005
Total Projected Property Tax Collection			6,933,105
Less Assessor Valuation Fund (Subtracted from regular current expense taxes levied only)		2.00%	138,662
Net Amount to be Raised by Levy of Property Taxes			\$ 6,794,443

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STATE OF WEST VIRGINIA
COUNTY OF RANDOLPH

I, Brenda Wiseman, 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 19 DAY OF MARCH 2026.



(Signature)