



STATE OF WEST VIRGINIA

Department of Revenue
State Tax Department

Earl Ray Tomblin
Governor

Mark W. Matkovich
State Tax Commissioner

June 2, 2014

TO ALL COUNTY CLERKS
STATE OF WEST VIRGINIA

Ladies and Gentlemen:

Re: Valuation Fund Budget

Enclosed for your information is a copy of your county assessor's FY2014-2015 Valuation Fund Budget, which has been approved by the Property Valuation Training and Procedures Commission and is to be used as the official budget for bookkeeping purposes for the valuation fund.

Should you have questions regarding this information, please feel free to contact me at 304-558-3940.

Sincerely,

Jeffrey Amburgey
Director
Property Tax Division

JA/aj

Enclosure

cc: Ora L. Ash, Director
Local Government Services Division
State Auditor's Office

PROPERTY VALUATION TRAINING
AND PROCEDURES COMMISSION

RECEIVED

Pursuant to West Virginia Code § 11-1C-8 (b)

Budget Documentation in Support
of Request for Valuation Funds

DEC 11 2013

State Tax Department
Property Tax Division

PROPOSED VALUATION FUND BUDGET

MONROE COUNTY, WEST VIRGINIA

Fiscal Year 2014 - 2015

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DECLARATION OF NEED

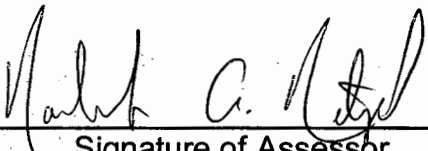
SUBMISSION PAGE

I, NORBERT A. NETZEL Assessor of MONROE County,
West Virginia, hereby declare that my valuation fund needs for the Fiscal Year 2014 - 2015
will be 2.00% (enter percent) of the total proceeds from the regular levies of the county
commission, county school board, and municipalities within the county.

This document and the attached written justification represents my projected expenditure
budget for my valuation fund for the ensuing fiscal year as required to be submitted no later
than December 15 each year by Section 8(b), Article 1C, Chapter 11 of the West Virginia
Code. The following represents the number of real estate accounts and personal property
accounts within MONROE County.

<u>Real Property</u>	<u>Personal Property</u>	<u>Grand Total</u>
Total Accounts: <u>13,753</u> (Real Property)	Total Accounts: <u>6,454</u> (Per. Property)	Accounts: <u>20,207</u> (Real & Per. Property)

Respectfully Submitted:



Signature of Assessor

12-10-13

Date

PROJECTED REVENUE - VALUATION FUND
FISCAL YEAR 2014 - 2015

I. FUND BALANCES PROJECTED TO BE CARRIED FORWARD ON JULY 1 OF THE FISCAL

A. PROJECTED FUND BALANCE AS OF JULY 1, 2014

(299)	Checking Account Balance June 30, 2014	<u>\$52,450</u>
(299)	Money Market Account	<u>\$0</u>
(299)	Certificates of Deposit	<u>\$0</u>

B. OTHER AMOUNTS OWED VALUATION FUND

(336)	Projected Map Sales Revenue July 1, 2014 to June 30, 2015	<u>\$75</u>
(365)	Projected Interest Earned July 1, 2014 to June 30, 2015	<u>\$100</u>

SUBTOTAL: PROJECTED FUND BALANCE AND OTHER REVENUES		<u>\$52,625</u>
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II. PROJECTED PROCEEDS FROM THE REGULAR LEVY

	PROJECTED TAX PROCEEDS FY 2014 - 2015	PERCENT* OF LEVY REQUESTED: <u>2.00%</u> (PERCENT)
(380)	COUNTY COMMISSION	<u>\$1,438,175</u>
(380)	SCHOOL BOARD	<u>\$1,931,382</u>
(380)	COUNTY MUNICIPALITIES	<u>\$101,756</u>

TOTAL	<u>\$3,471,313</u>
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(380)	SUBTOTAL: REVENUE PROJECTED FROM LEVY	<u>\$69,428</u>
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GRAND TOTAL OF REVENUES "I" & "II"	<u>\$122,053</u>
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* Percent of levy requested may not exceed two percent (2%).

PROJECTED EXPENDITURE SCHEDULE - VALUATION FUND
FISCAL YEAR 2014 - 2015

Object No.	No. of Employees	Personal Services Personnel - Salaries & Wages	Valuation Fund	
			Projected FY14-15	Budgeted FY13-14
(103)		Chief Deputy @	\$0	\$0
(103)		Appraisers @	\$41,426	\$40,060
(103)		Mappers @	\$0	\$0
(103)		Field/Data Asst. @	\$0	\$0
(103)		Office Staff @	\$0	\$0
(103)		Computer Clerks @	\$0	\$0
(103)		Other (Describe): @	\$0	\$0
		@		
		@		
(103)		SUBTOTAL	\$41,426	\$40,060
BENEFITS				
(104)		FICA	\$3,934	\$3,065
(105)		GROUP INSURANCE	\$6,976	\$6,254
(106)		RETIREMENT	\$5,800	\$7,692
(108)		OVERTIME	\$3,000	\$0
(109)		EXTRA HELP	\$7,000	\$7,000
		OTHER: (DESCRIBE AND INDICATE OBJECT NO.)	\$0	\$0

\$26,710 \$24,011

SUBTOTAL: PERSONAL SERVICES

\$68,136 \$64,071

PROJECTED EXPENDITURE SCHEDULE - VALUATION FUND (cont.)
FISCAL YEAR 2014 - 2015

Object No.	Contractual Services	Valuation Fund	
		Projected FY14-15	Budgeted FY13-14
(211)	TELEPHONE	\$0	\$0
(212)	PRINTING (INCLUDING COMPUTER RUNS) DESCRIBE:	\$0	\$0
(213)	UTILITIES	\$0	\$0
(214)	TRAVEL EXPENSES	\$5,000	\$4,000
(216)	MAINTENANCE & REPAIR - EQUIPMENT	\$0	\$0
(217)	MAINTENANCE & REPAIR - AUTO & TRUCKS	\$3,000	\$1,500
(218)	POSTAGE	\$0	\$0
(219)	BUILDING/EQUIPMENT RENTS	\$0	\$0
(220)	ADVERTISING/LEGAL PUBLICATIONS	\$2,000	\$2,000
(221)	TRAINING AND EDUCATION	\$2,500	\$2,500
(222)	DUES AND SUBSCRIPTIONS	\$0	\$0
(223)	PROFESSIONAL SERVICES	\$0	\$0
(224)	AUDIT COSTS	\$0	\$0
(226)	INSURANCE AND BONDS (INCLUDING WORKERS COMPENSATION AND UNEMPLOYMENT COMPENSATION)	\$2,417	\$0
(230)	CONTRACTED SERVICES	\$0	\$4,500
	OTHER: (DESCRIBE AND INDICATE OBJECT NO.)		

SUBTOTAL: CONTRACTUAL SERVICES

\$14,917

\$14,500

**MONROE
COUNTY**

**PROJECTED EXPENDITURE SCHEDULE - VALUATION FUND (cont.)
FISCAL YEAR 2014 - 2015**

Object No.	Commodities	Valuation Fund	
		Projected FY14-15	Budgeted FY13-14
(341)	MAPPING AND APPRAISAL SUPPLIES/MATERIALS	\$4,000	\$500
(343)	AUTOMOBILE SUPPLIES	\$0	\$0
(345)	UNIFORMS	\$0	\$0
(353)	COMPUTER SOFTWARE	\$0	\$0

SUBTOTAL: COMMODITIES **\$4,000** **\$500**

Object No.	Capital Outlay	Valuation Fund	
		Projected FY14-15	Budgeted FY13-14
(459)	EQUIPMENT FOR PURCHASE THIS FISCAL YEAR (2014-15)		
	TWO COMPUTERS	\$3,000	\$1,000
	MONIES SET ASIDE FOR CAPITAL PURCHASE IN FUTURE YEARS FOR:GIS MAPPING		
	TOTAL PROJECT COST \$55,000		
(459)	AMOUNT TO BE SET ASIDE FY2014-15	\$32,000	\$14,062
(459)	AMOUNT SET ASIDE IN PAST YEARS	\$0	\$0

SUBTOTAL: CAPITAL OUTLAY **\$35,000** **\$15,062**

Object No.	Contingencies	Valuation Fund	
		Projected FY14-15	Budgeted FY13-14
(699)	THE PROPERTY VALUATION TRAINING AND PROCEDURES COMMISSION HAS APPROVED AN AMOUNT, IF NECESSARY, OF UP TO 3% OF YOUR TOTAL EXPENDITURE BUDGET	\$0	\$0

SUBTOTAL: RESERVED FOR CONTINGENCIES **\$0** **\$0**

PROJECTED EXPENDITURE SCHEDULE - VALUATION FUND (cont.)
FISCAL YEAR 2014 - 2015

Object No.	ASSESSOR CAPITAL PROJECTS	Valuation Fund	
		Projected FY 14-15	Budgeted FY 13-14
(966)	GIS CAPITAL PROJECT	\$0	\$0
(977)	OTHER CAPITAL PROJECTS	\$0	\$0
	PLEASE DESCRIBE:		
1	\$ _____ for _____		
2	\$ _____ for _____		
3	\$ _____ for _____		

SUBTOTAL: CAPITAL PROJECTS

\$0

\$0

SUMMARY

SUMMARY OF PROJECTED EXPENDITURES

(101 - 110)	PERSONAL SERVICES (SUBTOTAL PAGE 3)	<u>\$68,136</u>
(211 - 240)	CONTRACTUAL SERVICES (SUBTOTAL PAGE 4)	<u>\$14,917</u>
(341 - 353)	COMMODITIES (SUBTOTAL PAGE 5)	<u>\$4,000</u>
(459)	CAPITAL OUTLAY (SUBTOTAL PAGE 5)	<u>\$35,000</u>
(699)	CONTINGENCIES (SUBTOTAL PAGE 5)	<u>\$0</u>
(966 - 977)	CAPITAL PROJECTS (SUBTOTAL PAGE 6)	<u>\$0</u>

\$122,053

GRAND TOTAL: TOTAL OF PROJECTED EXPENDITURES TO BE
MADE FROM VALUATION FUND FOR THE ENSUING FISCAL YEAR
FY2014 - 2015

\$122,053

NOTE: PROJECTED REVENUES (PAGE 2) AND EXPENDITURES MUST BALANCE

✓ APPROVED 2 % _____ APPROVED WITH ADJUSTMENTS _____ %



SIGNATURE

PROPERTY VALUATION TRAINING
AND PROCEDURES COMMISSION

1-17-14

DATE

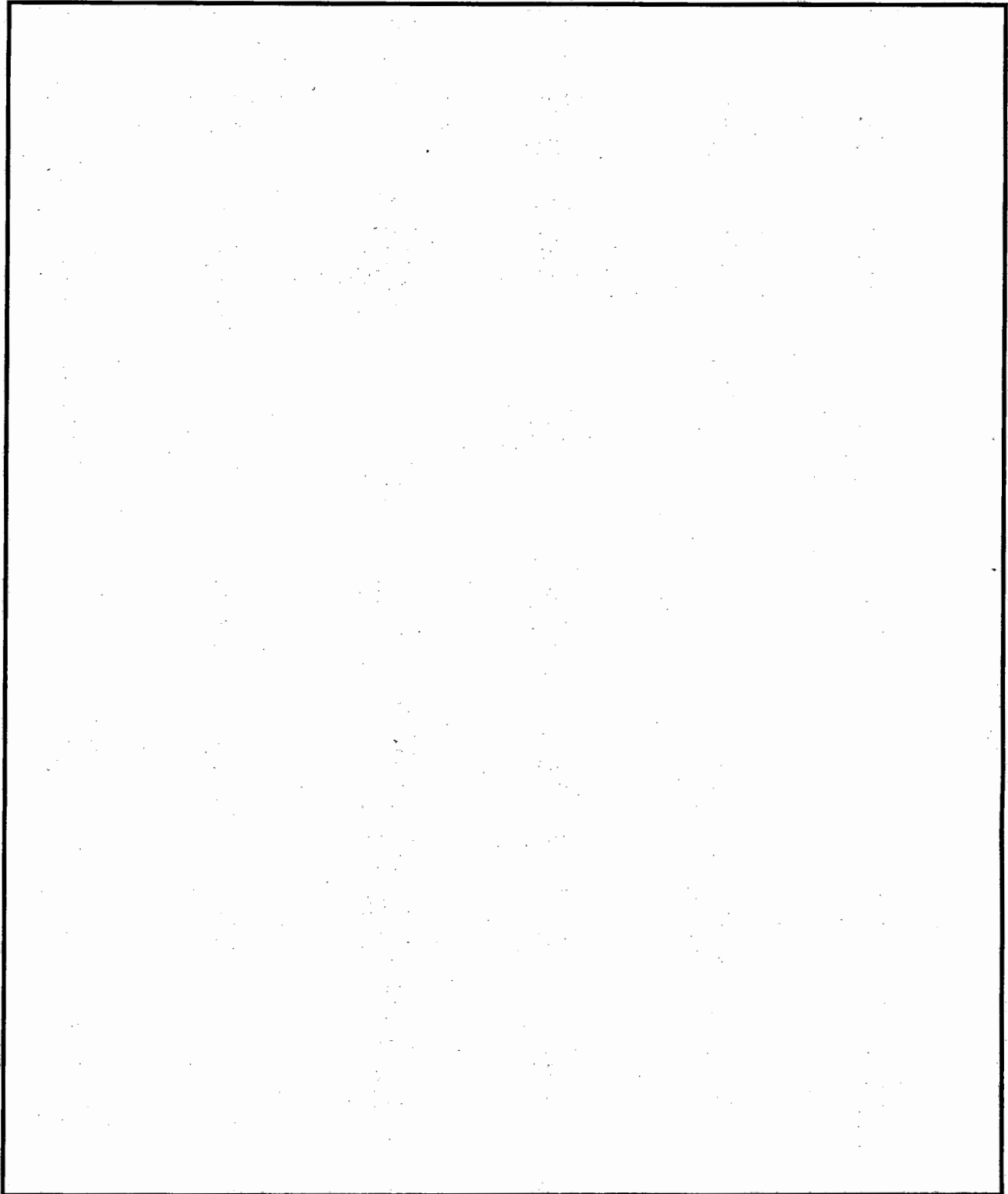
JUSTIFICATION

The following information **MUST** be included in your justification:

1. A detailed explanation justifying your need for the percent requested.
2. A detailed explanation of your carryover from last year (if any).

In accordance with WV code chapter 11 and all pertinent subchapters, funds will be used to reassess all residential and personal property in Monroe County. To accomplish this, funding is included to hire an additional field deputy (acct. 103). Funding is also included to allow for the purchase of a scanner and printer needed for map reproduction in the office (acct. 341). Two new computers are needed for the office, one for office use and one for public use (acct. 454). Monies were carried over from the previous year to pay for a GIS mapping project as well as a website. Additional money has been set aside to pay for this project with an expected cost of \$55,000 to \$65,000. This funding will be spent when funding is equivalent to the projected cost (acct. 459).

JUSTIFICATION (cont.)



Employees Paid Solely From General Fund

Employee Name:

_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

Employees Paid Solely From Valuation Fund (provide total annual salary)

Employee Name and Annual Salary:

✓ Sarah F. Martin 21,426
✓ Donna H. Midcap 7,000
New employee 20,000

Employee Name and Annual Salary:

Employees Paid From Both General Fund and Valuation Fund

Percentage of salary paid
from the valuation fund
(% only - not salary figure)

Employee Name:	Total Salary:	Valuation Fund	%
<u>Ida Cathy Smith</u>	\$ <u>27,478</u>	0.036	%
<u>Susan R. Weikle</u>	\$ <u>20,574</u>	0.097	%
_____	\$ _____	_____	%
_____	\$ _____	_____	%
_____	\$ _____	_____	%
_____	\$ _____	_____	%
_____	\$ _____	_____	%
_____	\$ _____	_____	%
_____	\$ _____	_____	%
_____	\$ _____	_____	%
_____	\$ _____	_____	%
_____	\$ _____	_____	%
_____	\$ _____	_____	%
_____	\$ _____	_____	%
_____	\$ _____	_____	%
_____	\$ _____	_____	%
_____	\$ _____	_____	%
_____	\$ _____	_____	%