

# *West Virginia State Auditor's Office*

GLEN B. GAINER III, STATE AUDITOR



## **Summary of State Distributions to Counties**

Local Government Services Division  
200 West Main Street  
Clarksburg, WV 26301  
(304) 627-2415  
July 24, 2013

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**COAL SEVERANCE TAX**  
**Fund #002 Account #305**

**STATE AGENCY:**

State Treasurer's Office

**CONTACT:**

800-422-7498

**CODE REFERENCE:**

§ 11-13a-6

**FORMULA FOR DISTRIBUTION:**

Seventy-five (75%) of the net proceeds is distributed to coal producing counties. The remaining twenty-five (25%) of the net proceeds are distributed to all counties and municipalities of the state, based on their population, without regard to coal having been produced therein. The amount to which a coal-producing county is entitled from the county coal revenue fund shall be determined by: (1) Dividing the total amount of moneys in the fund then available for distribution by the total number of tons of coal mined in this state during the preceding quarter; and (2) multiplying the quotient thus obtained by the number of tons of coal removed from the ground in the county during the preceding quarter.

**RESTRICTIONS:**

All counties and municipalities shall create a "coal severance tax revenue fund" which shall be the depository for moneys distributed to any county or municipality. Moneys in the coal severance tax revenue fund may be expended by the county commission or governing body of the municipality for such public purposes as the county commission or governing body shall determine to be in the best interest of the people of its respective county or municipality. In counties with population in excess of two hundred thousand, at least seventy-five percent of the funds received from the county coal revenue fund shall be apportioned to, and expended within the coal-producing area or areas of the county. The coal severance tax revenue fund moneys shall not be budgeted for personal services in an amount to exceed one fourth of the total funds available.

**DISTRIBUTION:**

Quarterly

**Requirements:**

On or before the twenty-eighth day of March, each county commission or governing body of a municipality receiving such revenue shall submit to the State Auditor on forms provided by the State Auditor a budget (Included with the General Fund Budget), detailing how such revenue is to be spent during the subsequent fiscal year. All unexpended balances remaining in coal severance tax revenue fund at the close of a fiscal year shall be reappropriated to the budget of the county commission or governing body for the subsequent fiscal year. The appropriation shall be entered as an amendment to the new budget and submitted to the State Auditor on or before the fifteenth day of July of the current budget year

## COAL COUNTY REALLOCATED SEVERANCE TAX

Fund #039

STATE AGENCY:

State Treasurer's Office

CONTACT:

800-422-7498

CODE REFERENCE:

§ 11-13a-6a

FORMULA FOR DISTRIBUTION:

(d) The net proceeds of the deposits made into the Coal County Reallocated Severance Tax Fund shall be allocated among and distributed quarterly to the coal-producing counties by the State Treasurer in the manner specified in this section. On or before each distribution date, the State Treasurer shall determine the total amount of moneys that will be available for distribution to the respective counties entitled to the moneys on that distribution date. The amount to which a coal-producing county is entitled from the Coal County Reallocated Severance Tax Fund shall be determined in accordance with subsection (e) of this section. After determining as set forth in subsection (e) of this section the amount each coal-producing county is entitled to receive from the fund, a warrant of the State Auditor for the sum due to each coal-producing county shall be issued and a check drawn thereon making payment of that amount shall thereafter be distributed to each such coal-producing county by hand, mail commercial delivery or electronic transmission.

(e) The amount to which a coal-producing county is entitled from the Coal County Reallocated Severance Tax Fund shall be determined by:

(1) Dividing the total amount of moneys in the fund then available for distribution by the total number of tons of coal mined in this state during the preceding quarter; and

(2) Multiplying the quotient thus obtained by the number of tons of coal removed

DISTRIBUTION:

Quarterly

Requirements:

(g) On or before December 31, 2013, and December 1 of each year thereafter, the county commission of each county receiving a distribution of funds under this section shall deliver to the Joint Committee on Government and Finance a written report setting forth the specific projects for which those funds were expended during the next preceding fiscal year, a detailed account of those expenditures, and a showing that the expenditures were made for the purposes required by this section.

(h) An audit of any funds distributed under this section may be authorized at any time by the Joint Committee on Government and Finance to be conducted by the Legislative Auditor at no cost to the county commission or county commissions audited.

## CONFISCATED VIDEO GAMBLING MACHINES & OTHER PROPERTY

Fund #073 Account #368

STATE AGENCY:

CONTACT:

CODE REFERENCE:

§29-22B-1801-1807

FORMULA FOR DISTRIBUTION:

When property is forfeited under this section, upon application by the prosecuting attorney or the chief of the law-enforcement agency that seized said forfeited property, may direct that:

- Title to the forfeited property be vested in the law-enforcement agency; or
- The law-enforcement agency responsible for the seizure retain the property for official use; or
- The forfeited property shall be offered at public auction to the highest bidder for cash.

The proceeds of every public sale conducted pursuant to this section shall be paid and applied as follows: First, to the balance due on any security interest preserved by the court; second, to the costs incurred in the storage, maintenance and security of the property; third, to the costs incurred in selling the property. Any proceeds of a public sale remaining after distribution pursuant to this section shall be distributed as follows:

- (1) Ten percent of such proceeds shall be tendered to the office of the prosecuting attorney who initiated the forfeiture proceeding; and
- (2) **The balance shall be deposited in a special law-enforcement investigation fund. Such fund shall be administered by the chief of the law-enforcement agency that seized the forfeited property sold and shall take the form of an interest-bearing account with any interest earned to be compounded to the fund.** Any funds deposited in the special law-enforcement investigative fund pursuant to this article shall be expended only to defray the costs of protracted or complex investigations, to provide additional technical equipment or expertise, to provide matching funds to obtain federal grants or for such other law-enforcement purposes as the chief of the law-enforcement agency may deem appropriate; however, these funds may not be utilized for regular operating needs.

Requirements:

Creation of "Special Law Enforcement Investigation Fund", Account 073-368

## **CONFISCATED PROPERTY**

**Fund #073 Account #368**

STATE AGENCY:

CONTACT:

CODE REFERENCE:

§ 60A-7-706, § 60A-7-707

FORMULA FOR DISTRIBUTION:

Any proceeds of a public sale remaining after distribution to the balance due on any security interest preserved by the court, to the costs incurred in the storage, maintenance and security of the property, and to the costs incurred in selling the property shall be distributed as follows:

Ten percent be tendered to the office of the prosecuting attorney who initiated the forfeiture proceeding. The balance shall be deposited in a special law-enforcement investigation fund.

RESTRICTIONS:

Any funds deposited in the special law-enforcement investigative fund shall be expended only to defray the costs of protracted or complex investigations, to provide additional technical equipment or expertise, to provide matching funds to obtain federal grants or for such other law-enforcement purposes as the chief of the law-enforcement agency may deem appropriate; however, these funds may not be utilized for regular operating needs.

Requirements:

Creation of "Special Law Enforcement Investigation Fund", Account 073-368

**EMERGENCY 911 FEES (Emergency Communication 911)**  
**Fund #007 Account #346**

**STATE AGENCY:**

Public Service Commission

**CONTACT:**

1-800-344-5113

**CODE REFERENCE:**

§ 7-1-3cc

**FORMULA FOR DISTRIBUTION:**

A county commission may impose a fee upon consumers of local exchange service within that county for an enhanced emergency telephone system and associated electronic equipment and for the conversion of all rural routes to city-type addressing as provided in section three of this article.

**RESTRICTIONS:**

The fee revenues may only be used solely and directly for the capital, installation, administration, operation and maintenance costs of the enhanced emergency telephone system and of the conversion to city-type addressing and including the reasonable costs associated with establishing, equipping, furnishing, operating or maintaining a county answering point. All county enhanced emergency telephone system fees that are in effect as of the first day of July, two thousand six, and as such may later be modified by action of a county commission, shall be imposed upon in-state subscribers to voice over internet protocol (VoIP) service, as VoIP service is defined by the Federal Communications Commission of the United States. A nonbusiness VoIP service subscriber shall be considered in-state if the primary residence of the subscriber is located within West Virginia. A business subscriber shall be considered in-state if the site at which the service is primarily used is located within West Virginia. The Public Service Commission may, as it deems appropriate and in accordance with the requirements of due process, issue and enforce orders, as well as adopt and enforce rules, dealing with matters concerning the imposition of county enhanced emergency telephone system fees upon VoIP service subscribers.

**EMERGENCY 911 FEES (Enhanced 911 Equipment)**  
**Fund #037 Account #346**

**STATE AGENCY:**

Public Service Commission

**CONTACT:**

1-800-344-5113

**CODE REFERENCE:**

§ 24-6-6B

**FORMULA FOR DISTRIBUTION:**

The wireless enhanced 911 fee is three dollars per month for each valid retail commercial mobile radio service subscription, as that term is defined by the Public Service Commission.

When two or more counties consolidate into one county to provide government services, the consolidated county shall receive one percent of the fee revenues received by the Public Service Commission for itself and for each county merged into the consolidated county. Then, from any moneys remaining, each county shall receive a pro rata portion of that remainder based on that county's population as determined in the most recent decennial census as a percentage of the state total population.

Counties which have an enhanced 911 ordinance in effect shall receive their share of the wireless enhanced 911 fee revenue for use in the same manner as the enhanced 911 fee revenues received by those counties pursuant to their enhanced 911 ordinances.

The Public Service Commission shall deposit the wireless enhanced 911 fee revenue for each county which does not have an enhanced 911 ordinance in effect into an escrow account which it has established for that county. Any county with an escrow account may, immediately upon adopting an enhanced 911 ordinance, receive the moneys which have accumulated in the escrow account.

A county that adopts a 911 ordinance after the original effective date of this section in the year 1997 or has adopted a 911 ordinance within five years of the original effective date of this section in the year 1997 shall continue to receive one percent of the total 911 fee revenue for a period of five years following the adoption of the ordinance. Thereafter, each county shall receive that county's eight and one-half tenths of one percent of the remaining fee revenue, plus that county's additional pro rata portion of the fee revenues then remaining, based on that county's population as determined in the most recent decennial census as a percentage of the state total population.



#### RESTRICTIONS:

The wireless enhanced 911 fee shall include ten cents to be distributed to the West Virginia State Police to be used for equipment upgrades for improving and integrating their communication efforts with those of the enhanced 911 systems.

One million dollars of the wireless enhanced 911 fee shall be distributed by the Public Service Commission to subsidize the construction of towers. The moneys shall be expended in accordance with an enhanced 911 wireless tower access matching grant order adopted by the Public Service Commission. The commission order shall contain terms and conditions designed to provide financial assistance loans or grants to state agencies, political subdivisions of the state and wireless telephone carriers for the acquisition, equipping and construction of new wireless towers, which would provide enhanced 911 service coverage and which would not be available otherwise due to marginal financial viability of the applicable tower coverage area

#### DISTRIBUTION:

Quarterly

#### Requirements:

From any funds distributed to a county pursuant to this section, a total of three percent shall be set aside in a special fund to be used exclusively for the purchase of equipment that will provide information regarding the x and y coordinates of persons who call an emergency telephone system through a commercial mobile radio service. Upon purchase of the necessary equipment, the special fund shall be dissolved and any surplus shall be used for general operation of the emergency telephone system as may otherwise be provided by law.

**GAMING INCOME**  
**Fund #001 Account #370**

**STATE AGENCY:**

Lottery Commission

**CONTACT:**

304-558-0500

**CODE REFERENCE:**

§ 29-25-22

**FORMULA FOR DISTRIBUTION:**

15% of all revenues is used by the Gaming Commission.

The remaining balance of the state gaming fund shall be divided as follows:

1. The county where the gaming facility is located shall receive four percent of the state gaming fund net income.
2. The municipality where the gaming facility is located or the municipality closest to the gaming facility by paved road access shall receive two percent of the state gaming fund net income.
3. The municipalities within the county where the gaming facility is located, except for the municipality receiving funds under #2, shall receive equal shares of two percent of the state gaming fund net income.

**DISTRIBUTION:**

Monthly

**GAS & OIL SEVERANCE TAX**  
**Fund #001 Account #306**

**STATE AGENCY:**

State Treasurer's Office

**CONTACT:**

800-422-7498

**CODE REFERENCE:**

§ 11-13A-5a

**FORMULA FOR DISTRIBUTION:**

The moneys in the oil and gas revenue fund are distributed annually to the counties and municipalities entitled to the money by the State Treasurer. Seventy-five percent (75%) is distributed to oil and gas producing counties. The remaining twenty-five percent (25%) is distributed to all counties and municipalities of the state, based on their population, without regard to oil and gas having been produced therein.

The amount to which each county and municipality is entitled from the all counties and municipalities oil and gas revenue fund shall be determined in accordance with the provisions of this subsection. For purposes of this subsection "population" means the population as determined by the most recent decennial census taken under the authority of the United States:

(1) The treasurer shall first apportion the total amount of moneys available in the all counties and municipalities oil and gas revenue fund by multiplying the total amount in the fund by the percentage which the population of each county bears to the total population of the state. The amount thus apportioned for each county is the county's "base share".

(2) Each county's base share shall then be subdivided into two portions. One portion is determined by multiplying the base share by that percentage which the total population of all unincorporated areas within the county bears to the total population of the county, and the other portion is determined by multiplying the base share by that percentage which the total population of all municipalities within the county bears to the total population of the county. The former portion shall be paid to the county and the latter portion shall be the "municipalities' portion" of the county's base share. The percentage of the latter portion to which each municipality in the county is entitled shall be determined by multiplying the total of the latter portion by the percentage which the population of each municipality within the county bears to the total population of all municipalities within the county.

**RESTRICTIONS:**

That in counties with population in excess of two hundred thousand, at least seventy-five percent of the funds received from the oil and gas county revenue fund shall be apportioned to and expended within the oil and gas producing area or areas of the county. The moneys distributed to any county or municipality shall not be budgeted for personal services in an amount to exceed one fourth of the total amount of the moneys

**DISTRIBUTION:**

Annually

Requirements:

Moneys distributed to any county or municipality, shall be deposited in the county or municipal general fund and may be expended by the county commission or governing body of the municipality for such purposes as the county commission or governing body shall determine to be in the best interest of its respective county or municipality.

## **MAGISTRATE COURT CLERK**

**Fund #005 Account #328**

**STATE AGENCY:**

State Treasurer's Office

**CONTACT:**

800-422-7498

**CODE REFERENCE:**

§ 50-3-4

**FORMULA FOR DISTRIBUTION:**

All costs collected during a fiscal year in excess of the sum specified shall be deposited in the Magistrate Court Surplus Account in the State Treasury.

Funds from the Magistrate Court Surplus Account deposited therein as excess costs collected in the prior fiscal year shall be disbursed as a supplement to any county magistrate court fund which generated less than fifteen thousand dollars per magistrate in the prior fiscal year.

Any funds that remain available in the Magistrate Court Surplus Account after the disbursements have been made shall be deposited by the State Treasurer into the General Revenue Fund of the state

**RESTRICTIONS:**

A county may, in accordance with the supervisory rules of the Supreme Court of Appeals, appropriate and spend from the fund such sums as are necessary to defray the expenses of providing services to magistrate courts.

The amount disbursed to a county magistrate court fund from the Magistrate Court Surplus Account, when combined with the court costs generated by the magistrate court fund of the county in the prior fiscal year, may not exceed fifteen thousand dollars per magistrate

**Requirements:**

Creation of special county fund known as the magistrate court fund.

**IRP FEES**  
**Fund #001 Account #350**

**STATE AGENCY:**

State Auditor's Office

**CONTACT:**

304-558-2261

**CODE REFERENCE:**

§ 11-14B-1

**FORMULA FOR DISTRIBUTION:**

This revenue is generated from a fee assessed by the Department of Motor Vehicles on interstate trucks. The fee is distributed monthly to the county sheriff with the public utility tax by the State Auditor's County Collections Division. IRP fees distributions change from year to year based upon the amount of money transferred to the WVSAO from the DMV.

Once that amount is given then 2% is taken off the top and transferred to Fund 1236 and Fund 1203.

Of the remaining amount 42.9% goes to counties with rural interstates, 13.0040% to municipalities with interstates, 37.282% to counties with rural secondary roads and 6.814% to municipalities with secondary roads.

Once that amount is determined each entity receives the amount that they are entitled to base upon the amount of that road within their jurisdiction.

**DISTRIBUTION:**

Monthly

## **REGIONAL JAIL OPERATIONS PARTIAL REIMBURSEMENT FUND**

**Fund #001 Account #362**

**STATE AGENCY:**

WV State Treasurer's Office

**CONTACT:**

800-422-7498

**CODE REFERENCE:**

§31-20-10b

**FORMULA FOR DISTRIBUTION:**

The State Treasurer determines the amount of funds available for reimbursement and, upon receiving a report from the Regional Jail and Correctional Facility Authority which presents the total number of inmate days in the fiscal year immediately concluded, the State Treasurer calculates the reimbursement to each participant based upon a pro rata share formula.

Revenues deposited into this Fund shall be used to reimburse those counties and municipalities participating in the regional jail system for the cost of incarceration.

**DISTRIBUTION:**

Annually

**SYNTHETIC FUEL TAX**  
**Fund #001 Account #312**

**STATE AGENCY:**

Development Office

**CONTACT:**

304-558-2234

**CODE REFERENCE:**

§ 11-13-2f

**FORMULA FOR DISTRIBUTION:**

**Producing-counties Fund:**

Excess of moneys allocated to the Synthetic Fuel-Producing Counties Grant Fund shall be dedicated to and distributed among the synthetic fuel-producing counties under the Synthetic Fuel-Producing Counties Grant Program.

**Non-producing counties fund:**

Funds are equally divided and distributed among the synthetic fuel non-producing counties.

**RESTRICTIONS:**

**Producing-counties Fund:**

The county commission of a synthetic fuel-producing county shall use ninety percent of the funds for infrastructure improvement and ten percent for economic development.

**Non-producing counties fund:**

County commission is required to first use these funds for regional jail or county jail expenses. Any remainder may be used for any authorized purpose at the discretion of the county commission.



**VIDEO LOTTERY**  
**Fund #001 Account #373**

**STATE AGENCY:**

Lottery Commission

**CONTACT:**

800-982-2274

**CODE REFERENCE:**

§ 29-22B-1408

**FORMULA FOR DISTRIBUTION:**

Net terminal income shall be distributed by the Lottery Commission as follows:

A county and the incorporated municipalities within that county shall receive two percent of the net terminal income generated by limited video lottery terminals located within the county. From this two percent of net terminal income, each municipality shall receive a share that bears the same proportion to the total two percent of net terminal income as the population of the municipality bears to the total population of the county as determined by the most recent decennial United States census of population, and the county shall receive the remaining portion of the two percent of net terminal income. Any remaining funds shall be deposited into the state excess lottery revenue fund. The licensed operators and limited video lottery retailers shall receive the balance of gross terminal income remaining after deduction of the state's share.

## **WASTE COAL PRODUCING COUNTIES**

**Fund #070 Account #310**

**STATE AGENCY:**

State Treasurer's Office

**CONTACT:**

800-422-7498

**CODE REFERENCE:**

§ 11-13A-3E

**FORMULA FOR DISTRIBUTION:**

Moneys in the waste coal-producing counties fund shall be distributed by the state treasurer annually to the counties in which the refuse, gob piles or other sources of waste coal are located, from which taxable waste coal production has occurred during the year, in an amount prorated to the number of tons of taxable waste coal produced in each county during the preceding year. The distribution shall be paid separate from any other payment of moneys to the county by the treasurer.

**RESTRICTIONS:**

The economic and infrastructure projects are to be in accordance with the rules promulgated under the synthetic fuel-producing counties grant fund program. The county shall use ninety percent of the funds for infrastructure improvement and ten percent of the funds for economic development.

**DISTRIBUTION:**

Annually

**WINE & LIQUIOR TAX**  
**Fund #001 Account #308**

**STATE AGENCY:**

State Treasurer's Office

**CONTACT:**

800-422-7498

**CODE REFERENCE:**

§60-3-9d

**FORMULA FOR DISTRIBUTION:**

A tax is levied upon all purchases outside the corporate limits of any municipality of intoxicating liquor from state stores or other agencies of the alcohol beverage control commissioner, of wine from any person licensed to sell wine at retail, and of wine from distributors licensed to sell or distribute wine. The tax shall be five percent of the purchase price and shall be added to and collected with the purchase price. All such tax collected within one mile of the corporate limits of any municipality within the state shall be remitted to such municipality; all other tax so collected shall be remitted to the county wherein collected: Provided, That such mile is measured by the most direct hard surface road or access way usually and customarily used as ingress and egress to the place of tax collection.

All such taxes shall be deposited with the state treasurer and distributed quarterly by the treasurer upon warrants of the auditor payable to the counties and municipalities.

**DISTRIBUTION:**

Quarterly