

FISCAL YEAR JULY 1, 2015 - JUNE 30, 2016

**BERKELEY**

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**County Council**

CLASS: 1

TOTAL ASSESSED VALUE: 5,502,353,044

**LEVY ESTIMATE  
OFFICIAL BUDGET DOCUMENT**



**Prescribed and furnished by  
West Virginia State Auditor  
Glen B. Gainer III**

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 BERKELEY County Council Mailing Address: 400 W. Stephen Street; Suite 201  
 City, State Zip Code: Martinsburg, WV, 25401  
 COUNCIL MEETS Thursdays at 9:30 AM Courthouse Hours 8:00 AM to 5:00 PM

PRESIDENT	Douglas E. Copenhaver, Jr	PHONE	304-264-1923	ext.	FAX	304-267-5049	E-MAIL	dcopenhaver@berkeleywv.org
Council Person	James P. Whitacre	PHONE	304-264-1923	ext.	FAX	304-267-5049	E-MAIL	jwhitacre@berkeleywv.org
Council Person	Elaine C. Mauck	PHONE	304-264-1923	ext.	FAX	304-267-5049	E-MAIL	emauck@berkeleywv.org
Council Person	James R. Barnhart	PHONE	304-264-1923	ext.	FAX	304-267-5049	E-MAIL	jbarnhart@berkeleywv.org
Council Person	Dan Dulyea	PHONE	304-264-1923	ext.	FAX	304-267-5049	E-MAIL	ddulyea@berkeleywv.org
COUNTY CLERK	John W. Small, Jr.	PHONE	304-264-1927	ext.	FAX	304-267-1794	E-MAIL	kyurish@berkeleywv.org
CIRCUIT CLERK	Virginia Sine	PHONE	304-264-1918	ext.	FAX	304-262-3139	E-MAIL	bhutsler@berkeleywv.org
ASSESSOR	Larry Hess	PHONE	304-264-1921	ext.	FAX	304-262-8484	E-MAIL	lhess@assessor.state.wv.us
SHERIFF	Kenneth Lemaster	PHONE	304-267-7000	ext.	FAX	304-267-7118	E-MAIL	sheriff@berkeleywv.org
PROSECUTING ATTY	Pamela Games-Neely	PHONE	304-264-1971	ext.	FAX	304-263-6092	E-MAIL	pneely@berkeleywv.org
ADM. ASSISTANT	Penny Shewell	PHONE	304-267-5103	ext.	FAX	304-267-5049	E-MAIL	pshevell@berkeleywv.org
TAX OFFICE	Barbara Gooden	PHONE	3047-264-1982	ext.	FAX	304-262-3072	E-MAIL	bburkhardt@berkeleycountycomm.org

**PERSON(S) AUTHORIZED TO SIGN BUDGET REVISIONS ON BEHALF OF THE COUNTY COUNCIL**

Authorized Name and Title:	Authorized Name and Title:
Douglas E. Copenhaver, Jr, President	Elaine C. Mauck, Council Person
James P. Whitacre, Council Person	James R. Barnhart, Council Person
	Dan Dulyea, Council Person

**PERSON TO CONTACT FOR BUDGET INFORMATION**

Alan J. Davis	County Administrator	304-267-5102	304-267-5049	adavis@berkeleywv.org
<b>Name</b>	<b>Title</b>	<b>Phone</b>	<b>Fax</b>	<b>Email</b>

**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 627-2415 (TOLL FREE) 1-877-982-9148.**

# CERTIFICATE OF VALUATION

**BERKELEY County Council**

(Levying Body)

**BERKELEY**

(County)

**TO: County Council President**

(County Council 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 2015.

	<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	2,860,650,440
Personal Property	N/A	N/A	N/A	N/A	9,797,380
<b>Total Class II</b>					2,870,447,820
<b>Class III</b>					
Real Estate	N/A	N/A	N/A		862,149,090
Personal Property	N/A	N/A	N/A		487,667,826
Public Utility Property	N/A	N/A	N/A		137,731,599
<b>Total Class III</b>					1,487,548,515
<b>Class IV</b>					
Real Estate	N/A	N/A	N/A		314,837,410
Personal Property	N/A	N/A	N/A		80,878,320
Public Utility Property	N/A	N/A	N/A		37,046,804
<b>Total Class IV</b>					432,762,534
<b>TOTAL FOR LEVYING BODY</b>	N/A	N/A	5,502,353,044	N/A	4,790,758,869
<b>Previous Year Total</b>	N/A	N/A	N/A	N/A	4,680,750,931

**BERKELEY County Council  
 SUPPLEMENTAL INFORMATION  
 FISCAL YEAR JULY 1, 2015 - JUNE 30, 2016**

Percentage for Assessor's Valuation Fund. . . . .	<u>2.00%</u>
Percentage for Delinquencies and Exonerations. . . . .	<u>3.00%</u>
Percentage for Tax Discounts. . . . .	<u>2.00%</u>
Previous Year's Projected Revenue. . . . .	<u>18,291,583</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

**BERKELEY County Council**

(Levying Body)

**BERKELEY**

County

TO: County Council President

(County Council 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 2015.

	<b>Column A</b>	<b>Column B</b>	<b>Column C</b>	<b>Column D</b>
	<b>Assessed Valuation For Tax Purposes</b> <small>(w/o Homestead &amp; Exempt</small>	<b>New Property and Back Tax Property</b> <small>(Excluding TIF)</small>	<b>TIF Tax Incremental Financing Value</b>	<b>Assessed Valuation For Tax Purposes Minus New Property, Back Tax Property &amp; TIF</b> <small>(Col A Minus Col B and C)</small>
<b>Class I</b>				
Personal Property				
Public Utility Property				
<b>Total Class I</b>				
<b>Class II</b>				
Real Estate	N/A	N/A		2,822,573,220
Personal Property	N/A	N/A		9,797,380
<b>Total Class II</b>				2,832,370,600
<b>Class III</b>				
Real Estate	N/A	N/A	720	852,171,250
Personal Property	N/A	N/A	17,019	475,071,708
Public Utility Property	N/A	N/A		135,693,779
<b>Total Class III</b>			17,739	1,462,936,737
<b>Class IV</b>				
Real Estate	N/A	N/A	13,488,890	299,349,610
Personal Property	N/A	N/A	1,011,786	77,807,926
Public Utility Property	N/A	N/A		36,973,157
<b>Total Class IV</b>			14,500,676	414,130,693
<b>TOTAL FOR LEVYING BODY</b>			14,518,415	4,709,438,030
Previous Year Total	N/A	N/A	N/A	4,616,256,860

# BERKELEY COUNTY, WEST VIRGINIA CALCULATING REDUCED LEVY RATE 2015 - 2016

CLASS	ROLL BACK VALUE (Column D)	X	WEIGHTING	=	WEIGHTED ASSESSED VALUE
Class 1	\$ _____	X	0.01	=	\$ _____ <b>0</b>
Class 2	<u>2,832,370,600</u>	X	0.02	=	<u>56,647,412</u>
Class 3	<u>1,462,936,737</u>	X	0.04	=	<u>58,517,469</u>
Class 4	<u>414,130,693</u>	X	0.04	=	<u>16,565,228</u>
<b>Total All Classes</b>	<b>\$ <u>4,709,438,030</u></b>		<b>(Total WAV)</b>		<b>\$ <u>131,730,109</u></b>

Assessor's Valuation % per PVC: 2.00%  
 Previous year's project: \$ 18,291,583 103.00% % \$ 18,840,330

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** 0.1430

# BERKELEY COUNTY, WEST VIRGINIA CALCULATING REDUCED LEVY RATE Maximum with Hearing 2015 - 2016

CLASS	ROLL BACK VALUE (Column D)	X	WEIGHTING	=	WEIGHTED ASSESSED VALUE
Class 1	\$ _____	X	0.01	=	\$ <u>0</u>
Class 2	<u>2,832,370,600</u>	X	0.02	=	<u>56,647,412</u>
Class 3	<u>1,462,936,737</u>	X	0.04	=	<u>58,517,469</u>
Class 4	<u>414,130,693</u>	X	0.04	=	<u>16,565,228</u>
<b>Total All Classes</b>	<b>\$ <u>4,709,438,030</u></b>		<b>(Total WAV)</b>		<b>\$ <u>131,730,109</u></b>

Assessor's Valuation % per PVC: 2.00%  
 Previous year's projected \$ 18,291,583 112.00% % \$ 20,486,573

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              **0.1555**

**BERKELEY COUNTY, WEST VIRGINIA  
LEVY PAGE  
REGULAR CURRENT EXPENSE LEVY  
2015 - 2016**

	Column E Certificate of Valuation Assessed Value for Tax Purposes	Levy Rate/\$100	Taxes Levied
<b>Current Year</b>			
Class I			
Personal Property	\$ _____	13.95	\$ _____
Public Utility	_____		_____
Total Class I	\$ _____		\$ _____
Class II			
Real Estate	\$ 2,860,650,440	27.90	\$ 7,981,215
Personal Property	9,797,380		27,335
Total Class II	\$ 2,870,447,820		\$ 8,008,550
Class III			
Real Estate	\$ 862,149,090	55.80	\$ 4,810,792
Personal Property	487,667,826		2,721,186
Public Utility	137,731,599		768,542
Total Class III	\$ 1,487,548,515		\$ 8,300,520
Class IV			
Real Estate	\$ 314,837,410	55.80	\$ 1,756,793
Personal Property	80,878,320		451,301
Public Utility	37,046,804		206,721
Total Class IV	\$ 432,762,534		\$ 2,414,815
<b>Total Value &amp; Projected Revenue</b>	<b>\$ 4,790,758,869</b>		<b>\$ 18,723,885</b>
Less Delinquencies, Exonerations & Uncollectable Taxes		3.00% .....	561,717
Less Tax Discounts		2.00% .....	363,243
Less Allowance for Tax Increment Financing - see worksheet (Subtracted from regular current expense taxes levied only)		.....	77,011
<b>Total Projected Property Tax Collection</b>		.....	<b>17,721,914</b>
Less Assessor Valuation Fund (Subtracted from regular current expense taxes levied only)		2.00% .....	354,438
Net Amount to be Raised by Levy of Property Taxes For Budget Purposes (Transfer amount to Worksheet GCRev - Account No. 301-01)			<b>\$ 17,367,476</b>

**BERKELEY COUNTY, WEST VIRGINIA  
ALLOWANCE FOR TAX INCREMENT FINANCING  
REGULAR CURRENT EXPENSE LEVY  
2015 - 2016**

<b>Current Year</b>	<b>Column C Roll Back Value Form</b>	<b>Levy Rate/\$100</b>	<b>Taxes Levied</b>
<b>Class I</b>			
Personal Property	\$ _____	13.95	\$ _____
Public Utility	_____		_____
<b>Total Class I</b>	<b>\$ _____</b>		<b>\$ _____</b>
<b>Class II</b>			
Real Estate	\$ _____	27.90	\$ _____
Personal Property	_____		_____
<b>Total Class II</b>	<b>\$ _____</b>		<b>\$ _____</b>
<b>Class III</b>			
Real Estate	\$ _____ 720	55.80	\$ _____ 4
Personal Property	_____ 17,019		_____ 95
Public Utility	_____		_____
<b>Total Class III</b>	<b>\$ _____ 17,739</b>		<b>\$ _____ 99</b>
<b>Class IV</b>			
Real Estate	\$ _____ 13,488,890	55.80	\$ _____ 75,268
Personal Property	_____ 1,011,786		_____ 5,646
Public Utility	_____		_____
<b>Total Class IV</b>	<b>\$ _____ 14,500,676</b>		<b>\$ _____ 80,914</b>
<b>Total Value &amp; Projected Revenue</b>	<b>\$ _____ 14,518,415</b>	<b>(Gross)</b>	<b>\$ _____ 81,013</b>
Less Delinquencies, Exonerations & Uncollectable Taxes		3.00% .....	_____ 2,430
Less Tax Discounts		2.00% .....	_____ 1,572
<b>Allowance For Tax Increment Financing</b>			<b>_____ 77,011</b>
<b>(Use this amount above for Tax Increment Financing)</b>			<b>_____ 77,011</b>

**BERKELEY COUNTY, WEST VIRGINIA  
FISCAL YEAR JULY 1, 2015 - JUNE 30, 2016**

Account Number	01 GENERAL FUND REVENUE SUMMARY		Budgeted Revenues <small>(Including Revisions)</small>	Budgeted Revenues
			2014 - 2015	2015 - 2016
295		Nonspendable Fund Balance		
296		Restricted Fund Balance		
297		Committed Fund Balance		
298		Assigned Fund Balance	671,891	
299		Unassigned Fund Balance	3,620,560	2,500,000
301	01	Property Taxes - Current Expense (Page 3-Net)	16,970,537	17,367,476
301	02-05	Prior Year Taxes	1,146,667	1,157,667
301	06	Supplemental Taxes	205,000	205,000
301	07	Surplus		
301	08	Delinquent & Nonentered Land Fund		
301	09	Redemptions from State Auditor	15,000	10,000
301	10	Prior Years Fifth and Other Prior Years		
301	11	Tax Lien Surplus	15,000	15,000
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	400,000	500,000
303		Dog Taxes		
304		Property Transfer Tax	800,000	800,000
306		Gas and Oil Severance Tax	60,000	75,000
307		Horse and Dog Racing Tax		
308		Wine & Liquor Tax	235,000	100,000
309		Hotel Occupancy Tax	450,000	389,000
310		Waste Coal Producing Counties		
311		Payment in Lieu of Taxes	605,000	600,000
312		Synthetic Fuel Tax		
313		Miscellaneous Energy Tax (Coal Bed Methane)		
317		Licenses		
318		Building Permits		
319		Miscellaneous Permits		
322		Federal Grants		
323		State Grants	25,000	25,000
324		Other Grants		
325		Federal Payment in Lieu of Taxes		
327		Charges for Services	1,200	500
328		Magistrate Court Clerk		
329		Sheriff's Service of Process		

**BERKELEY COUNTY, WEST VIRGINIA  
FISCAL YEAR JULY 1, 2015 - JUNE 30, 2016**

Account Number	01 GENERAL FUND REVENUE SUMMARY	Budgeted Revenues	Budgeted Revenues
		(Including Revisions)	
		2014 - 2015	2015 - 2016
330	Sheriff's Earnings	35,000	30,000
331	County Clerk's Earnings	363,000	350,000
332	Circuit Clerk's Earnings	155,000	150,000
333	Prosecuting Attorney's Earnings		
334	Accident Reports		
335	Motor Vehicle License Fee		
336	Map Sales		
337	Clerk Deed Fees		
339	Parks & Recreation Fees		
340	Rents & Concessions	260,000	450,000
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	410,000	380,000
349	Inspection Fees	475,000	550,000
350	IRP Fees (Interstate Registration Plan)	37,340	30,000
351	Jail Fees		
361	Fines, Fees & Court Costs	62,000	65,000
362	Regional Jail Operations Partial Reimbursement	274,000	250,000
365	Interest Earned	24,000	15,000
366	Miscellaneous Revenue		
367	Sheriff's Commission	15,000	15,000
368	Confiscated Property		
369	Commissions		
370	Gaming Income	39,775	50,000
371	Recycling Programs		
372	Filing Fees		
373	Video Lottery	280,000	280,000
374	Planning Commission Revenue	100,000	125,000
375	Sale of Materials		
376	Royalties		
377	Sale of Bonds		
378	Proceeds from Bond Restructuring		
379	Lease Purchase Revenue		

**BERKELEY COUNTY, WEST VIRGINIA**  
**FISCAL YEAR JULY 1, 2015 - JUNE 30, 2016**

Account Number	01 GENERAL FUND REVENUE SUMMARY	Budgeted Revenues <small>(Including Revisions)</small>	Budgeted Revenues
		2014 - 2015	2015 - 2016
380	Contributions/Transfer from Other Entities	10,000	
381	Charges to Other Entities	325,000	225,000
382	Refunds/Reimbursements (External Sources)	607,085	325,000
383	Parking		
384	Sale of Fixed Assets		
385	Gain/Loss on Sale of Fixed Assets		
388	Transfers Other Funds		
390	Emergency 911 Reimbursement		
391	Dog & Kennel Reimbursement		
392	Concealed Weapons Reimbursements		
393	Home Confinement Reimbursements		
394	General School Reimbursements		
395	Magistrate Court Reimbursements	75,000	75,000
396	Worthless Check Reimbursements		
397	Payroll Reimbursements	35,000	
398	Transfers from Rainy Day Fund		
399	Transfers Assessor's Valuation Fund		
<b>01</b>	<b>Grand Totals -General Fund Revenues</b>	<b>28,803,055</b>	<b>27,109,643</b>

**BERKELEY COUNTY, WEST VIRGINIA  
FISCAL YEAR JULY 1, 2015 - JUNE 30, 2016**

<b>Account Number</b>	<b>02 COAL SEVERANCE TAX FUND</b>	<b>Budgeted Revenues 2014 - 2015</b>	<b>Budgeted Revenues 2015 - 2016</b>
298	Assigned Fund Balance	369,999	
305	Coal Severance Tax	244,308	264,021
365	Interest Earned on Investment	1,000	1,000
382	Refunds/Reimbursements	78,000	
<b>02</b>	<b>Grand Totals - Coal Severance Tax Fund Revenues</b>	<b>693,307</b>	<b>265,021</b>

**BERKELEY COUNTY, WEST VIRGINIA**  
**FISCAL YEAR JULY 1, 2015 - JUNE 30, 2016**

<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) 2014 - 2015	2015 - 2016	(Including Revisions) 2014 - 2015	2015 - 2016
<b>GENERAL GOVERNMENT #401 - 699</b>				
401 County Commission/Council	961,998	952,199		
402 County Clerk	858,960	855,965		
403 Circuit Clerk	1,092,535	1,038,814		
404 Sheriff - Treasurer	621,098	608,639		
405 Prosecuting Attorney	1,625,145	1,680,000		
406 Assessor	894,376	889,875		
407 Assessor's Valuation Fund				
408 Statewide Computer Network	103,002	98,941		
409 Sheriff's Tax Processing	196,032	136,000		
410 County Surveyor				
411 Fiduciary Supervisor	181,602	181,602		
412 Agricultural Agent	105,451	91,300		
413 Elections - County Clerk	662,591	580,004		
415 Magistrate Court	75,000	75,000		
416 Circuit Court	795,630	792,252		
417 County Administrator				
418 Purchasing Department				
419 Personnel Office				
420 Custodial	507,782	505,280		
421 Civil Service	10,000	7,500		
422 Capital Planning				
423 Insurance Program (Self Insured)				
424 Courthouse	2,685,545	2,723,000	50,000	
425 Other Buildings	2,650,000	2,851,000		
426 Printing				
427 Microfilm				
428 Data Processing	1,040,651	993,247		
429 Regional Development Authority			38,543	38,543
430 Community Development				5,773
431 Economic Development			80,000	5,000
432 Industrial Development				
433 Geographic Information Systems (GIS)				
434 Airports	34,285			34,285
435 Public Works Department				
436 Rehabilitation of Property	413,812	399,327		
437 Acquisition of Property				
438 Building Inspection	434,547	434,153		
439 Planning & Zoning	223,784	220,000		
440 Engineering	338,290	333,867		

**BERKELEY COUNTY, WEST VIRGINIA  
FISCAL YEAR JULY 1, 2015 - JUNE 30, 2016**

<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>2014 - 2015</b>	<b>2015 - 2016</b>	<small>(Including Revisions)</small> <b>2014 - 2015</b>	<b>2015 - 2016</b>
441 Housing Authority				
442 Federal Grants	5,889		84,673	
443 State Grants			83,327	
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			100,000	
697 Contributions to Comms/Authorities				
698 Transfers/Reimbursements				
<b>699 Contingencies - Not to Exceed 10% of Budget</b>	910,102	300,413	50,000	
<b>TOTAL GENERAL GOVERNMENT</b>	17,428,107	16,748,378	486,543	83,601

**BERKELEY COUNTY, WEST VIRGINIA  
FISCAL YEAR JULY 1, 2015 - JUNE 30, 2016**

Expenditures	General Fund		Coal Severance Fund	
	General Budget	General Budget	Coal Budget	Coal Budget
	(Including Revisions) 2014 - 2015	2015 - 2016	(Including Revisions) 2014 - 2015	2015 - 2016
<b>PUBLIC SAFETY #700 - 799</b>				
700 Sheriff - Law Enforcement	4,521,194	4,511,181		
701 Sheriff - Service of Process	212,223	212,223		
702 County Jail - Reimbursable J/C				
703 County Jail - Nonreimbursable J/C				
704 Regional Jail	2,825,000	2,900,000		
705 Home Confinement				
706 Concealed Weapons				
707 Investigative Services				
708 Police Special Duty	27,682	25,000		
709 Juvenile Detention Center				
710 Civil Defense				
711 Emergency Services	769,991	771,166		
712 Communication Center	55,264	100,000		
713 Fire Department				
714 Fire Coordinator				
715 Ambulance Authority				
716 Dog Warden/Humane Society	304,414	304,766		
717 Central Garage				
718 Flood Control	1,500			1,600
719 Watershed Project				
720 Dams & Dredging				
721 Local Law Enforcement Block Grant				
722 Public Safety Grant	5,000			5,000
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				104,100
732 Rapid Response				
733 Mapping and Addressing				
734 Local Emergency Planning Commission				
735 Project Lifesaver				
736 K-9				
<b>TOTAL PUBLIC SAFETY</b>	<b>8,722,268</b>	<b>8,824,336</b>		<b>110,700</b>

**BERKELEY COUNTY, WEST VIRGINIA  
FISCAL YEAR JULY 1, 2015 - JUNE 30, 2016**

Expenditures	General Fund		Coal Severance Fund	
	General Budget	General Budget	Coal Budget	Coal Budget
	(Including Revisions) 2014 - 2015	2015 - 2016	(Including Revisions) 2014 - 2015	2015 - 2016
<b>HEALTH &amp; SANITATION #800 - 899</b>				
800 Local Health Department	82,149	83,719		
801 Mental Health	40,069			40,000
802 Other Health Programs	2,100			2,320
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	85,007	85,686		
813 Litter Control				
814 Federal Grants - H&S				
815 State Grants - H&S				
<b>TOTAL HEALTH &amp; SANITATION</b>	<b>209,325</b>	<b>169,405</b>		<b>42,320</b>
<b>CULTURE &amp; RECREATION #900 - 949</b>				
900 Parks & Recreation	297,050	296,500		
901 Swimming Pools				
902 4 - H Camp				
903 Arts & Humanities		2,700		
904 Museum Commission				
905 Fair Associations/Festivals	500	600		
906 Youth Camp				
907 Summer Youth Program				
908 Community Center				
909 Historical Commission	1,000			1,200
910 Civic Promotion				
911 Visitor's Bureau	225,000	194,500		
912 Travel Council				
913 Beautification				
914 Rails to Trails				
915 Hotel/Motel Promotion of Tourism				
916 Library	654,974	654,974		
917 Law Library				
918 Federal Grants				
919 State Grants				
<b>TOTAL CULTURE &amp; RECREATION</b>	<b>1,178,524</b>	<b>1,149,274</b>		<b>1,200</b>

**BERKELEY COUNTY, WEST VIRGINIA  
FISCAL YEAR JULY 1, 2015 - JUNE 30, 2016**

Expenditures	General Fund		Coal Severance Fund	
	General Budget	General Budget	Coal Budget	Coal Budget
	(Including Revisions) 2014 - 2015	2015 - 2016	(Including Revisions) 2014 - 2015	2015 - 2016
<b>SOCIAL SERVICES #950 - 959</b>				
950 Social Services	5,500	56,250		4,000
951 Human Resources	2,500			2,500
952 Senior Citizens	55,000	55,000		
953 Public Transit	50,000	57,000		
954 Federal Grants				
955 State Grants				
956 Homeless Shelter				
957 Family Law Judge				
958 Community Council				
959 Cemeteries				
<b>TOTAL SOCIAL SERVICES</b>	<b>113,000</b>	<b>168,250</b>		<b>6,500</b>
<b>CAPITAL PROJECTS #960 - 999</b>				
960 General Government			95,675	20,700
961 Public Safety	3,055			
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	180,000			
975 County Clerk				
976 Circuit Clerk				
977 Assessor	41,168			
978 Prosecuting Attorney				
979 Sheriff-Treasurer				
980 Sheriff-Law Enforcement	316,539			
981 Sheriff-Jail				
982 Data Processing				
983 Election - County Clerk				
984 Circuit Court				
985 Community Development				
986 County Commission				
987 Courthouse	39,000		100,000	
988 Other Buildings	504,046		11,089	
989 Extension Services				
990 Other Boards & Authorities	32,559			
991 Purchasing				

**BERKELEY COUNTY, WEST VIRGINIA  
FISCAL YEAR JULY 1, 2015 - JUNE 30, 2016**

<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>2014 - 2015</b>	<b>2015 - 2016</b>	<small>(Including Revisions)</small> <b>2014 - 2015</b>	<b>2015 - 2016</b>
992 Communication Center	22,500			
993 Dog Warden				
994 Emergency Services	12,964			
995 Service of Process				
996 Ambulance				
997 Water				
998 Parks & Recreation		50,000		
999 Streets and Highways				
<b>TOTAL CAPITAL OUTLAY</b>	1,151,831	50,000	206,764	20,700
<b>Total Expenditures</b>	28,803,055	27,109,643	693,307	265,021

## BERKELEY COUNTY, WEST VIRGINIA FISCAL YEAR JULY 1, 2015 - JUNE 30, 2016

<b>Expenditures</b>	General Fund		Coal Severance Fund	
	General Budget (Including Revisions) 2014 - 2015	General Budget 2015 - 2016	Coal Budget (Including Revisions) 2014 - 2015	Coal Budget 2015 - 2016

	<b>Amount of Appropriation 2015 - 2016</b>	<b>Account Number</b>
--	--	---------------------------

<b>PREMIUM TO PROSECUTING ATTORNEY INSTITUTE:</b>	<u>4,800</u>	<u>401</u>
<b>AUDIT COST / ALL FUNDS:</b>	<u>40,000</u>	<u>401</u>

**Gas & Oil Expenditures**

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

	<u>75,000</u>
	<u>75,000</u>

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.

**CHART FOR TRANSFERS TO ACCOUNT #388**

Funds:

	\$	
<b>Total</b>		

**CHART FOR CONTRIBUTIONS/TRANSFERS FROM OTHER ENTITIES (ACCOUNT #380)**

Funds:

	\$	
<b>Total</b>		

**BERKELEY COUNTY, WEST VIRGINIA  
STATEMENT OF SALARIES OF ELECTED OFFICIALS  
FISCAL YEAR JULY 1, 2015 - JUNE 30, 2016**

County Classification:

1

FOR THE FISCAL YEAR JULY 1, 2015 - JUNE 30, 2016, ALL COUNTY OFFICIALS SHOULD BE COMPENSATED BASED ON THE COUNTY'S CLASSIFICATION AS OF: JULY 1,

Office	Elected Official	Did Elected Official Accept Salary Increase	Date Current Term Began	2015 - 2016 Salary	West Virginia Code Reference
<b>County Council:</b>					
	Douglas E. Copenhaver, Jr	Yes	January 1, 2011	41,395	§7-7-4
	James P. Whitacre	Yes	January 1, 2015	41,395	
	Elaine C. Mauck	Yes	January 1, 2013	41,395	
	James R. Barnhart	No	January 1, 2013	36,960	
	Dan Dulyea	Yes	January 1, 2015	41,395	
<b>County Clerk:</b>					
	John W. Small, Jr.	Yes	January 1, 2011	62,093	§7-7-4
<b>Circuit Clerk</b>					
	Virginia Sine	Yes	January 1, 2011	62,093	§7-7-4
<b>Assessor</b>					
	Larry Hess	Yes	January 1, 2013	50,266	§7-7-4
	Agricultural Report			5,027	§7-7-6c
	Supplemental Salary			15,000	§7-7-6b
<b>Sheriff</b>					
	Kenneth Lemaster	Yes	January 1, 2013	50,266	§7-7-4
	Sheriff's Commission on Taxes			15,000	§11A-1-17
<b>Prosecuting Attorney</b>					
	Pamela Games-Neely	Yes, Full Time	January 1, 2013	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	98,366
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

**BERKELEY COUNTY, WEST VIRGINIA**  
**STATEMENT OF SALARIES OF ELECTED OFFICIALS**  
**FISCAL YEAR JULY 1, 2015 - JUNE 30, 2016**

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 6-7	10,000
Class 1	2,000,000,000	No Limit	Class 8-9	9,000
Class 2	1,500,000,000	1,999,999,999	Class 10	6,500
Class 3	1,000,000,000	1,499,999,999		
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		

**BERKELEY COUNTY, WEST VIRGINIA  
FISCAL YEAR JULY 1, 2015 - JUNE 30, 2016**

Account Number	REVENUE RECAP	General Fund		Coal Severance Tax		
		Budgeted Revenues		Budgeted Revenues		
		2014 - 2015	2015 - 2016	2014 - 2015	2015 - 2016	
280	299	Beginning Balance, July 1st	4,292,451	2,500,000	369,999	
301	302	Taxes	18,752,204	19,255,143		
303	312	Other Taxes	2,150,000	1,964,000	244,308	264,021
317	319	Licenses & Permits				
322	325	Intergovernmental	25,000	25,000		
327	350	Charges for Services	1,736,540	1,940,500		
361	361	Fines	62,000	65,000		
362	362	Regional Jail Op. Partial Reimb.	274,000	250,000		
363	365	Interest	24,000	15,000	1,000	1,000
366	385	Miscellaneous	1,376,860	1,020,000	78,000	
388	399	Transfers	110,000	75,000		
		<b>Grand Totals - Revenues</b>	<b>28,803,055</b>	<b>27,109,643</b>	<b>693,307</b>	<b>265,021</b>

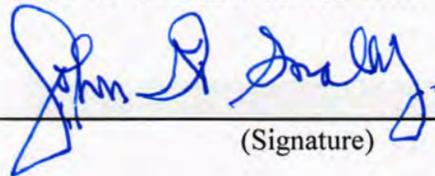
Account Number	EXPENDITURE RECAP	General Fund		Coal Severance Tax		
		Budgeted Expenditures		Budgeted Expenditures		
		2014 - 2015	2015 - 2016	2014 - 2015	2015 - 2016	
401	699	General Government Expenditures	17,428,107	16,748,378	486,543	83,601
698	698	Transfers				
700	799	Public Safety Expenditures	8,722,268	8,824,336		110,700
800	899	Health & Sanitation Expenditures	209,325	169,405		42,320
900	949	Culture & Recreation Expenditures	1,178,524	1,149,274		1,200
950	959	Social Services Expenditures	113,000	168,250		6,500
960	999	Capital Projects Expenditures	1,151,831	50,000	206,764	20,700
		<b>Grand Totals - Expenditures</b>	<b>28,803,055</b>	<b>27,109,643</b>	<b>693,307</b>	<b>265,021</b>

**Budget Basis of Accounting:**

**Cash Basis**

STATE OF WEST VIRGINIA  
BERKELEY COUNTY, WEST VIRGINIA, WEST VIRGINIA

I, John W. Small, Jr., CLERK OF THE COUNTY COUNCIL OF SAID COUNTY, DO HEREBY CERTIFY THAT THE FOREGOING ARE TRUE COPIES FROM THE RECORD OF ORDERS MADE AND ENTERED BY SAID COUNCIL ON THE 19th DAY OF MARCH, 2015.

  
(Signature)

**BERKELEY COUNTY, WEST VIRGINIA**  
**058 FINANCIAL STABILIZATION / RAINY DAY FUND**  
**FISCAL YEAR JULY 1, 2015 - JUNE 30, 2016**

Account Number	REVENUES	Actual Amount	Budgeted Revenues
		6/30/2014	2015 - 2016
299	Unassigned Fund Balance	442,585	300,413
322	Federal Grants		
323	State Grants		
324	Other Grants		
365	Interest Earned		
366	Miscellaneous Revenue		
380	Contributions/Transfer from Other Entities		
388	001 Transfers From Other Funds		
398	Transfers From General Fund		-
<b>058</b>	<b>Totals -Financial Stabilization / Rainy Day Fund Revenues</b>	<b>442,585</b>	<b>300,413</b>

Account Number	EXPENDITURES	Actual Amount	Estimated Budget
		6/30/2014	2015 - 2016
696	Transfers to General Fund	200,000	-
698	Transfers/Reimbursements	242,585	
699	Contingencies		300,413
	<b>Totals - Financial Stabilization / Rainy Day Expenditures</b>	<b>442,585</b>	<b>300,413</b>

Amount of Financial Stabilization Fund	\$	300,413
Less: 30% of General County Fund		8,132,893

Amount over /under 30% of General Fund Budget	\$	(7,832,480)
---	----	-------------

Financial Stabilization is within the allowed 30% of General Fund Budget

**BERKELEY COUNTY, WEST VIRGINIA**  
**BUDGET REVIEW**  
**FISCAL YEAR JULY 1, 2015 - JUNE 30, 2016**

Questions to Answer		Errors:
1	Date submitted :	3/20/2015
2	Does the Roster page contain the name of a person authorized to sign budget revisions?	Yes
3	<b>Please mail a copy of the Recap and Certification to LGS</b>	
4	<b>Roster page has been filled out.</b>	
5	<b>Certificate of Valuation is complete.</b>	
<b>Property Taxes - Worksheets: Rate &amp; Levy page, Excess Levy and Bond Levy</b>		
6	Levy Rate is at 103 % or lower	
7	Class 1 levy rate is below or equal to maximum rate by law	
8	Class 2 levy rate is below or equal to maximum rate by law	
9	Class 3 levy rate is below or equal to maximum rate by law	
10	Class 4 levy rate is below or equal to maximum rate by law	
11	Levy rate are in a 1:2:4 ratio	
12	Uncollectable taxes are more than 2.5% and Less than 7.5 %	
13	Discount rate is correct	
14	Assessor's valuation is deducted from levy rate	
15	Taxes Levied column adds	
<b>General Fund</b>		
16	Revenues and Expenditures for the General Fund are in Balance.	
17	Current taxes were properly recorded on Revenue Page	
18	Expenditures and Recap & Cert worksheets agree	
19	Proper information has been entered for comparative purposes	
20	Proper information has been entered for comparative purposes	
21	The first and fourth excess levy sheets equal amount posted on GC Rev worksheet	
22	The second and fifth excess levy sheets equal amount posted on GC Rev worksheet	
23	The third and sixth excess levy sheets equal amount posted on GC Rev worksheet	
24	The sum of Account Nos. 295 through 299 is a positive number	
25	Revenues on the recap and revenues page for the General Fund are in Balance.	
26	General Account #295 to #299 (Beginning balances) are less than or equal to 25% of Revenue	
27	Account 380, Contributions/Transfers from Other Entities is correct	
28	Account 388, Transfers from Other Funds is correct	
29	Property Transfer Stamps included	
30	Gas & Oil included	
31	Gas & Oil Expenditures equals revenues budgeted	
32	Half of the hotel tax is budgeted to visitor bureau or center	
33	Half of the hotel tax is budgeted properly	

**BERKELEY COUNTY, WEST VIRGINIA**  
**BUDGET REVIEW**  
**FISCAL YEAR JULY 1, 2015 - JUNE 30, 2016**

34	Account # 366 - Miscellaneous revenue is less than 20% of the General Fund	
35	Budget does include Gaming Income	
36	Budget does include Video Lottery	
37	Budget does include Regional Jail Funding	
38	Budget does include IRP fees	
39	Contingencies is 10% or less of total General Fund budget	
40	Regional Dues are included	
<b>County Elected Officials</b>		
41	Assessor's line item meets 1990 level	
42	County Clerks lines meets funding level	
43	Circuit Clerks lines meets funding level	
44	Sheriff's lines meets funding level	
45	Prosecuting Attorney's lines meets funding level	
46	Assessor's lines meets funding level	
47	County Clerk's Election has met the funding level	
48	Sheriff's Law Enforcement has met the 85% funding level of the prior year	
49	Service of Process has met the 85% funding level of the prior year	
50	Jail has met the 85% funding level of prior year	
51	Jail Nonreimbursable has met the 85% funding level of the prior year	
52	An amount is funded for Statewide Computer Network	
53	Amount transfer for Assessor's Valuation Fund was properly posted to 407 account	
54	Service of Process revenue was properly budget to expenditure	
55	The prosecuting attorney Institute is properly funded	
56	Audit Costs are presented at the bottom of the expenditures tab	
<b>This checks the Salaries based on the salary schedule worksheet.</b>		
57	Douglas E. Copenhaver, Jr, County Council, salary is correct	
58	James P. Whitacre, County Council, salary is correct	
59	Elaine C. Mauck, County Council, salary is correct	
60	James R. Barnhart, County Council, salary is correct	
61	Dan Dulyea, County Council, salary is correct	
62	John W. Small, Jr., County Clerk, salary is correct	
63	Virginia Sine, Circuit Clerk, salary is correct	
64	Larry Hess, Assessor, salary is correct	
65	Larry Hess, Assessor's, AG salary is correct	
66	Larry Hess, Assessor's, sup salary is correct	
67	Kenneth Lemaster, Sheriff, salary is correct	
68	Sheriff's Commission on Taxes is correct	
69	Pamela Games-Neely, Prosecuting attorney, salary is correct	

**BERKELEY COUNTY, WEST VIRGINIA**  
**BUDGET REVIEW**  
**FISCAL YEAR JULY 1, 2015 - JUNE 30, 2016**

**Coal Severance Tax Fund**

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

**Financial Stabilization / Rainy Day Fund**

78	Financial Stabilization Fund meets the 30% of General Fund Budget Requirement
79	Estimated budget is in balance
80	Actual Amount is in balance