

FISCAL YEAR JULY 1, 2013 - JUNE 30, 2014

Berkeley

County Council

CLASS: 1

TOTAL ASSESSED VALUE: 5,313,003,359

**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 West Stephen Street, Suite 201				
				City, State Zip Code: Martinsburg, WV 25401				
COMMISSION MEETS	Thursdays at 9:30 a.m.			Courthouse Hours	8:30 a.m. to 5:00 p.m.			
PRESIDENT	Anthony J. Petrucci	PHONE	(304) 264-1923	ext.	FAX	304 267-5049	E-MAIL	apetrucci@berkeleywv.org
COUNCIL	Douglas Copenhaver	PHONE	(304) 264-1923	ext.	FAX	304 267-5049	E-MAIL	dcopenhaver@berkeleywv.org
COUNCIL	Elaine C. Mauck	PHONE	(304) 264-1923	ext.	FAX	304 267-5049	E-MAIL	emauck@berkeleywv.org
COUNCIL	James P. Whitacre	PHONE	(304) 264-1923	ext.	FAX	304 267-5049	E-MAIL	jwhitacre@berkeleywv.org
COUNCIL	James R. Barnhart	PHONE	(304) 264-1923	ext.	FAX	304 267-5049	E-MAIL	jbarnhart@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	lhess1@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		PHONE		ext.	FAX		E-MAIL	
TAX OFFICE	Barbara Gooden	PHONE	(304) 264-1982	ext.	FAX	304 262-3072	E-MAIL	bburkhart@berkeleycountycomm.org

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

Authorized Name and Title:

Authorized Name and Title:

Anthony J. Petrucci, President

Elaine C. Mauck, Council

Douglas Copenhaver, Council

James P. Whitacre, Council

PERSON TO CONTACT FOR BUDGET INFORMATION

Deborah Hammond	Administrative Officer	(304) 264-1923	(304) 267-5049	dhammond@berkeleywv.org
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 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 2013.

	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 (w/o Homestead & Exempt) (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	2,749,168,640
Personal Property	N/A	N/A	N/A	N/A	9,346,907
Total Class II					2,758,515,547
Class III					
Real Estate	N/A	N/A	N/A		844,510,830
Personal Property	N/A	N/A	N/A		478,431,829
Public Utility Property	N/A	N/A	N/A		141,651,156
Total Class III					1,464,593,815
Class IV					
Real Estate	N/A	N/A	N/A		316,052,330
Personal Property	N/A	N/A	N/A		80,616,359
Public Utility Property	N/A	N/A	N/A		34,345,055
Total Class IV					431,013,744
TOTAL FOR LEVYING BODY	N/A	N/A	5,313,003,359	N/A	4,654,123,106

Berkeley County Council
SUPPLEMENTAL INFORMATION
FISCAL YEAR JULY 1, 2013 - JUNE 30, 2014

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>18,081,864</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 2013.

	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		2,716,202,620
Personal Property	N/A	N/A		9,346,907
Total Class II				2,725,549,527
Class III				
Real Estate	N/A	N/A		788,795,260
Personal Property	N/A	N/A		442,627,272
Public Utility Property	N/A	N/A		141,651,156
Total Class III				1,373,073,688
Class IV				
Real Estate	N/A	N/A	15,442,320	295,820,670
Personal Property	N/A	N/A	516,082	79,842,298
Public Utility Property	N/A	N/A		33,498,546
Total Class IV			15,958,402	409,161,514
TOTAL FOR LEVYING BODY			15,958,402	4,507,784,729

BERKELEY COUNTY, WEST VIRGINIA CALCULATING REDUCED LEVY RATE 2013 - 2014

CLASS	ROLL BACK VALUE (Column D)	X	WEIGHTING	=	WEIGHTED ASSESSED VALUE
Class 1	\$ _____	X	0.01	=	\$ _____ 0
Class 2	<u>2,725,549,527</u>	X	0.02	=	<u>54,510,991</u>
Class 3	<u>1,373,073,688</u>	X	0.04	=	<u>54,922,948</u>
Class 4	<u>409,161,514</u>	X	0.04	=	<u>16,366,461</u>
Total All Classes	\$ <u>4,507,784,729</u>		(Total WAV)		\$ <u>125,800,400</u>

Assessor's Valuation % per PVC: 2.00%
 Previous year's projected \$ 18,081,864 96.70% % \$ 17,485,162

Divide by the **TOTAL WEIGHTED ASSESSED VALUE (Total WAV)**
 (use 4 decimal places here) \$ 0.1390

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 13.90

The Class 2, 3, and 4 Levy Rates are determined by multiplying the Class 1 Rate as follows:

Class 1 Rate 13.90 ¢ X 2 = Class 2 Rate:
27.80

Class 1 Rate 13.90 ¢ X 4 = Class 3 & 4 Rate:
55.60

DO NOT USE RATES IN EXCESS OF 2 DECIMAL PLACES

Divide by the **TOTAL WEIGHTED ASSESSED VALUE (TOTAL WAV) USE 4 DECIMAL POINTS HERE** 0.1390

**BERKELEY COUNTY, WEST VIRGINIA
LEVY PAGE
REGULAR CURRENT EXPENSE LEVY
2013 - 2014**

	Column E Certificate of Valuation Assessed Value for Tax Purposes	Levy Rate/\$100	Taxes Levied
Current Year			
Class I			
Personal Property	\$ _____	13.90	\$ _____
Public Utility	_____		_____
Total Class I	\$ _____		\$ _____
Class II			
Real Estate	\$ 2,749,168,640	27.80	\$ 7,642,689
Personal Property	9,346,907		25,984
Total Class II	\$ 2,758,515,547		\$ 7,668,673
Class III			
Real Estate	\$ 844,510,830	55.60	\$ 4,695,480
Personal Property	478,431,829		2,660,081
Public Utility	141,651,156		787,580
Total Class III	\$ 1,464,593,815		\$ 8,143,141
Class IV			
Real Estate	\$ 316,052,330	55.60	\$ 1,757,251
Personal Property	80,616,359		448,227
Public Utility	34,345,055		190,959
Total Class IV	\$ 431,013,744		\$ 2,396,437
Total Value & Projected Revenue	\$ 4,654,123,106		\$ 18,208,251
Less Delinquencies, Exonerations & Uncollectable Taxes		3.00%	546,248
Less Tax Discounts		2.00%	353,240
Less Allowance for Tax Increment Financing - see worksheet (Subtracted from regular current expense taxes levied only)		84,345
Total Projected Property Tax Collection		17,224,418
Less Assessor Valuation Fund (Subtracted from regular current expense taxes levied only)		2.00%	344,488
Net Amount to be Raised by Levy of Property Taxes For Budget Purposes (Transfer amount to Worksheet GCRev - Account No. 301-01)			\$ 16,879,930

**BERKELEY COUNTY, WEST VIRGINIA
ALLOWANCE FOR TAX INCREMENT FINANCING
REGULAR CURRENT EXPENSE LEVY
2013 - 2014**

Current Year	Column C Roll Back Value Form	Levy Rate/\$100	Taxes Levied
Class I			
Personal Property	\$ _____	13.90	\$ _____
Public Utility	_____		_____
Total Class I	\$ _____		\$ _____
Class II			
Real Estate	\$ _____	27.80	\$ _____
Personal Property	_____		_____
Total Class II	\$ _____		\$ _____
Class III			
Real Estate	\$ _____	55.60	\$ _____
Personal Property	_____		_____
Public Utility	_____		_____
Total Class III	\$ _____		\$ _____
Class IV			
Real Estate	\$ 15,442,320	55.60	\$ 85,859
Personal Property	516,082		2,869
Public Utility	_____		_____
Total Class IV	\$ 15,958,402		\$ 88,728
Total Value & Projected Revenue	\$ 15,958,402	(Gross)	\$ 88,728
Less Delinquencies, Exonerations & Uncollectable Taxes		3.00%	2,662
Less Tax Discounts		2.00%	1,721
Allowance For Tax Increment Financing			84,345
(Use this amount above for Tax Increment Financing)			84,345

**BERKELEY COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2013 - JUNE 30, 2014**

Account Number	01 GENERAL FUND REVENUE SUMMARY	Budgeted Revenues (Including Revisions)	Budgeted Revenues
		2012 - 2013	2013 - 2014
295	Nonspendable Fund Balance		
296	Restricted Fund Balance		
297	Committed Fund Balance		
298	Assigned Fund Balance	591,057	
299	Unassigned Fund Balance	3,110,550	2,500,000
301	01 Property Taxes - Current Expense (Page 3-Net)	16,779,301	16,879,930
301	02-05 Prior Year Taxes	1,060,922	1,060,922
301	06 Supplemental Taxes	198,790	202,766
301	07 Surplus		
301	08 Delinquent & Nonentered Land Fund		
301	09 Redemptions from State Auditor	25,000	13,000
301	10 Prior Years Fifth and Other Prior Years		
301	11 Tax Lien Surplus	15,725	15,725
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	378,474	389,680
303	Dog Taxes		
304	Property Transfer Tax	751,826	751,826
306	Gas and Oil Severance Tax	45,176	63,778
307	Horse and Dog Racing Tax		
308	Wine & Liquor Tax	223,263	228,705
309	Hotel Occupancy Tax	475,508	491,880
310	Waste Coal Producing Counties		
311	Payment in Lieu of Taxes	460,716	604,058
312	Synthetic Fuel Tax		
313	Miscellaneous Energy Tax (Coal Bed Methane)		
317	Licenses		
318	Building Permits		
319	Miscellaneous Permits		
322	Federal Grants	120,542	
323	State Grants		99,000
324	Other Grants		
325	Federal Payment in Lieu of Taxes		
327	Charges for Services	1,325	1,325
328	Magistrate Court Clerk	35,472	
329	Sheriff's Service of Process		
330	Sheriff's Earnings		35,472
331	County Clerk's Earnings	363,678	363,678

**BERKELEY COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2013 - JUNE 30, 2014**

Account Number	01 GENERAL FUND REVENUE SUMMARY	Budgeted Revenues (Including Revisions)	Budgeted Revenues
		2012 - 2013	2013 - 2014
332	Circuit Clerk's Earnings	156,353	156,353
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	108,454	269,420
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	425,491	392,763
349	Inspection Fees	448,127	475,000
350	IRP Fees (Interstate Registration Plan)	37,329	37,329
351	Jail Fees		
361	Fines, Fees & Court Costs	62,381	61,037
362	Regional Jail Operations Partial Reimbursement	269,706	273,246
365	Interest Earned	23,116	23,116
366	Miscellaneous Revenue		
367	Sheriff's Commission	15,000	15,000
368	Confiscated Property		
369	Commissions		
370	Gaming Income	53,019	53,019
371	Recycling Programs		
372	Filing Fees		
373	Video Lottery	371,532	371,532
374	Planning Commission Revenue	130,982	44,502
375	Sale of Materials		
376	Royalties		
377	Sale of Bonds	1,171,313	
378	Proceeds from Bond Restructuring		
379	Lease Purchase Revenue		
380	Contributions/Transfer from Other Entities	10,000	
381	Charges to Other Entities	167,296	195,959
382	Refunds/Reimbursements (External Sources)	200,000	125,000
383	Parking		

**BERKELEY COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2013 - JUNE 30, 2014**

Account Number	01 GENERAL FUND REVENUE SUMMARY	Budgeted Revenues <small>(Including Revisions)</small>	Budgeted Revenues
		2012 - 2013	2013 - 2014
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		137,672
398	Transfers from Rainy Day Fund		
399	Transfers Assessor's Valuation Fund		
01	Grand Totals -General Fund Revenues	28,362,424	26,407,693

**BERKELEY COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2013 - JUNE 30, 2014**

Account Number	02 COAL SEVERANCE TAX FUND	Budgeted Revenues 2012 - 2013	Budgeted Revenues 2013 - 2014
298	Assigned Fund Balance	497,056	
305	Coal Severance Tax	295,808	296,308
365	Interest Earned on Investment	1,500	1,000
382	Refunds/Reimbursements		
02	Grand Totals - Coal Severance Tax Fund Revenues	794,364	297,308

BERKELEY COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2013 - JUNE 30, 2014

Expenditures	General Fund		Coal Severance Fund	
	General Budget	General Budget	Coal Budget	Coal Budget
	(Including Revisions) 2012 - 2013	2013 - 2014	(Including Revisions) 2012 - 2013	2013 - 2014
GENERAL GOVERNMENT #401 - 699				
401 County Commission/Council	1,005,825	942,919		
402 County Clerk	853,455	802,851		
403 Circuit Clerk	937,728	961,078		
404 Sheriff - Treasurer	583,037	596,474		
405 Prosecuting Attorney	1,421,352	1,441,103		
406 Assessor	827,914	844,555		
407 Assessor's Valuation Fund				
408 Statewide Computer Network	167,980	102,400		
409 Sheriff's Tax Processing	155,673	150,000		
410 County Surveyor				
411 Fiduciary Supervisor	167,437	173,665		
412 Agricultural Agent	99,364	89,943		
413 Elections - County Clerk	544,991	557,260		
415 Magistrate Court	75,000	75,000		
416 Circuit Court	1,065,652	1,093,671		
417 County Administrator				
418 Purchasing Department				
419 Personnel Office				
420 Custodial	424,662	470,930		
421 Civil Service	21,800	10,000		
422 Capital Planning				
423 Insurance Program (Self Insured)	250,000	260,000		
424 Courthouse	2,619,668	2,604,000	70,000	
425 Other Buildings	2,559,642	2,587,524		
426 Printing				
427 Microfilm				
428 Data Processing	651,706	934,563		
429 Regional Development Authority			38,717	38,543
430 Community Development			8,700	5,000
431 Economic Development	80,000		80,500	70,000
432 Industrial Development				
433 Geographic Information Systems (GIS)				
434 Airports	49,500	37,500		
435 Public Works Department				
436 Rehabilitation of Property	686,916	460,608		
437 Acquisition of Property				
438 Building Inspection	362,477	367,051		
439 Planning & Zoning	311,748	266,511		
440 Engineering	253,000	303,326		

BERKELEY COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2013 - JUNE 30, 2014

Expenditures	General Fund		Coal Severance Fund	
	General Budget	General Budget	Coal Budget	Coal Budget
	<small>(Including Revisions)</small> 2012 - 2013	2013 - 2014	<small>(Including Revisions)</small> 2012 - 2013	2013 - 2014
441 Housing Authority				
442 Federal Grants			24,843	
443 State Grants			214,895	
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	443,713	150,000	62,318	
697 Contributions to Comms/Authorities				
698 Transfers/Reimbursements				
699 Contingencies - Not to Exceed 10% of Budget	188,831	299,390		
TOTAL GENERAL GOVERNMENT	16,809,071	16,582,322	499,973	113,543

**BERKELEY COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2013 - JUNE 30, 2014**

Expenditures	General Fund		Coal Severance Fund	
	General Budget	General Budget	Coal Budget	Coal Budget
	(Including Revisions) 2012 - 2013	2013 - 2014	(Including Revisions) 2012 - 2013	2013 - 2014
PUBLIC SAFETY #700 - 799				
700 Sheriff - Law Enforcement	3,566,941	3,563,611		
701 Sheriff - Service of Process	182,778	184,225		
702 County Jail - Reimbursable J/C				
703 County Jail - Nonreimbursable J/C				
704 Regional Jail	3,075,591	3,008,700		
705 Home Confinement				
706 Concealed Weapons				
707 Investigative Services				
708 Police Special Duty	25,000	25,000		
709 Juvenile Detention Center				
710 Civil Defense				
711 Emergency Services	519,539	505,355		
712 Communication Center				
713 Fire Department				
714 Fire Coordinator				
715 Ambulance Authority				
716 Dog Warden/Humane Society	316,686	332,945		
717 Central Garage				
718 Flood Control	2,563	2,700		
719 Watershed Project			10,000	
720 Dams & Dredging				
721 Local Law Enforcement Block Grant				
722 Public Safety Grant	5,000	5,000		
723 Public Safety Grant	12,000			
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			56,391	27,450
731 Community Based Corrections Program	106,139	106,290		
732 Rapid Response				
733 Mapping and Addressing				
734 Local Emergency Planning Commission				
735 Project Lifesaver				
736 K-9				
TOTAL PUBLIC SAFETY	7,812,237	7,733,826	66,391	27,450

**BERKELEY COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2013 - JUNE 30, 2014**

Expenditures	General Fund		Coal Severance Fund	
	General Budget	General Budget	Coal Budget	Coal Budget
	(Including Revisions) 2012 - 2013	2013 - 2014	(Including Revisions) 2012 - 2013	2013 - 2014
HEALTH & SANITATION #800 - 899				
800 Local Health Department	74,681	74,681		
801 Mental Health	55,598	55,500		
802 Other Health Programs	3,100	2,500		
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	78,107	78,107		
813 Litter Control				
814 Federal Grants - H&S				
815 State Grants - H&S				
TOTAL HEALTH & SANITATION	211,486	210,788		
CULTURE & RECREATION #900 - 949				
900 Parks & Recreation	309,754	318,000		
901 Swimming Pools				
902 4 - H Camp				
903 Arts & Humanities				
904 Museum Commission	1,375	1,000		
905 Fair Associations/Festivals	500	500		
906 Youth Camp				
907 Summer Youth Program				
908 Community Center				
909 Historical Commission	1,375	1,000		
910 Civic Promotion				
911 Visitor's Bureau	237,754	245,940		
912 Travel Council				
913 Beautification				
914 Rails to Trails				
915 Hotel/Motel Promotion of Tourism				
916 Library	650,427	654,974		
917 Law Library				
918 Federal Grants				
919 State Grants				
TOTAL CULTURE & RECREATION	1,201,185	1,221,414		

BERKELEY COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2013 - JUNE 30, 2014

Expenditures	General Fund		Coal Severance Fund	
	General Budget	General Budget	Coal Budget	Coal Budget
	(Including Revisions) 2012 - 2013	2013 - 2014	(Including Revisions) 2012 - 2013	2013 - 2014
SOCIAL SERVICES #950 - 959				
950 Social Services	3,000	5,500		
951 Human Resources	2,800	2,500		
952 Senior Citizens	55,000	55,000		
953 Public Transit	43,965	45,000		
954 Federal Grants				
955 State Grants				
956 Homeless Shelter				
957 Family Law Judge				
958 Community Council				
959 Cemeteries				
TOTAL SOCIAL SERVICES	104,765	108,000		
CAPITAL PROJECTS #960 - 999				
960 General Government	15,529	7,515		
961 Public Safety	167,454			
962 Health & Sanitation				
963 Culture & Recreation				
964 Social Services				
965 Central Garage				
966 Geographic Information System (GIS)				
972 Federal Grants	65,815			
973 Federal Grants				
974 State Grants	158,453	2,585	50,000	106,315
975 County Clerk				
976 Circuit Clerk				
977 Assessor				
978 Prosecuting Attorney				
979 Sheriff-Treasurer				
980 Sheriff-Law Enforcement	325,652			
981 Sheriff-Jail				
982 Data Processing	25,267			
983 Election - County Clerk				
984 Circuit Court				
985 Community Development				
986 County Commission	113,000			
987 Courthouse				
988 Other Buildings	1,279,776	541,243	150,000	
989 Extension Services				
990 Other Boards & Authorities	35,000			
991 Purchasing				

BERKELEY COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2013 - JUNE 30, 2014

Expenditures	General Fund		Coal Severance Fund	
	General Budget	General Budget	Coal Budget	Coal Budget
	(Including Revisions) 2012 - 2013	2013 - 2014	(Including Revisions) 2012 - 2013	2013 - 2014
992 Communication Center				
993 Dog Warden				
994 Emergency Services	37,734			
995 Service of Process				
996 Ambulance				
997 Water				
998 Parks & Recreation			28,000	50,000
999 Streets and Highways				
TOTAL CAPITAL OUTLAY	2,223,680	551,343	228,000	156,315
Total Expenditures	28,362,424	26,407,693	794,364	297,308

BERKELEY COUNTY, WEST VIRGINIA FISCAL YEAR JULY 1, 2013 - JUNE 30, 2014

Expenditures	General Fund		Coal Severance Fund	
	General Budget	General Budget	Coal Budget	Coal Budget
	(Including Revisions) 2012 - 2013	2013 - 2014	(Including Revisions) 2012 - 2013	2013 - 2014

	Amount of Appropriation 2013 - 2014	Account Number
PREMIUM TO PROSECUTING ATTORNEY INSTITUTE:	<u>4,800</u>	<u>401</u>
AUDIT COST / ALL FUNDS:	<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>63,778</u>
<u> </u>
<u> </u>
<u> </u>
<u> </u>
<u>63,778</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:

Total

\$	

**BERKELEY COUNTY, WEST VIRGINIA
STATEMENT OF SALARIES OF ELECTED OFFICIALS
FISCAL YEAR JULY 1, 2013 - JUNE 30, 2014**

County Classification:

1

FOR THE FISCAL YEAR JULY 1, 2013 - JUNE 30, 2014, ALL COUNTY OFFICIALS SHOULD BE COMPENSATED BASED ON THE COUNTY'S CLASSIFICATION AS OF: JULY 1,

Office	Elected Official	Date Current Term Began	2013 - 2014 Salary	West Virginia Code Reference
County Council:				
	Anthony J. Petrucci	January 1, 2009	36,960	§7-7-4
	Douglas Copenhaver	January 1, 2011	36,960	
	Elaine C. Mauck	January 1, 2013	36,960	
	James P. Whitacre	January 1, 2011	36,960	
	James R. Barnhart	January 1, 2013	36,960	
County Clerk:				
	John W. Small, Jr.	January 1, 2011	55,440	§7-7-4
Circuit Clerk				
	Virginia Sine	January 1, 2011	55,440	§7-7-4
Assessor				
	Larry Hess	January 1, 2013	44,880	§7-7-4
	Agricultural Report		4,488	§7-7-6c
	Supplemental Salary		15,000	§7-7-6b
Sheriff				
	Kenneth Lemaster	January 1, 2013	44,880	§7-7-4
	Sheriff's Commission on Taxes		15,000	§11A-1-17
Prosecuting Attorney				
	Pamela Games Neely	January 1, 2013	96,600	§7-7-4
* Is the Prosecuting Attorney Full Time ?				Yes

W.Va. Code § 7-7-4 Salary Schedule				
Class	County Council	County & Circuit Clerks	Assessor & Sheriff	Prosecuting Attorney
Class 1	36,960	55,440	44,880	96,600
Class 2	36,300	54,780	44,220	94,400
Class 3	35,640	53,460	43,890	92,200
Class 4	34,980	53,154	43,560	90,000
Class 5	34,320	52,800	43,230	87,800
Class 6	28,380	49,500	42,900	59,400
Class 7	27,720	48,840	42,570	56,760
Class 8	25,080	48,180	42,240	54,120
Class 9	24,420	47,520	41,910	50,160
Class 10	19,800	42,240	38,280	46,200

**BERKELEY COUNTY, WEST VIRGINIA
STATEMENT OF SALARIES OF ELECTED OFFICIALS
FISCAL YEAR JULY 1, 2013 - JUNE 30, 2014**

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 1	2,000,000,000	No Limit	Class 6-7	10,000
Class 2	1,500,000,000	1,999,999,999	Class 8-9	9,000
Class 3	1,000,000,000	1,499,999,999	Class 10	6,500
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, 2013 - JUNE 30, 2014**

Account Number	REVENUE RECAP	General Fund		Coal Severance Tax		
		Budgeted Revenues		Budgeted Revenues		
		2012 - 2013	2013 - 2014	2012 - 2013	2013 - 2014	
280	299	Beginning Balance, July 1st	3,701,607	2,500,000	497,056	
301	302	Taxes	18,458,212	18,562,023		
303	312	Other Taxes	1,956,489	2,140,247	295,808	296,308
317	319	Licenses & Permits				
322	325	Intergovernmental	120,542	99,000		
327	350	Charges for Services	1,576,229	1,731,340		
361	361	Fines	332,087	334,283		
362	365	Interest	23,116	23,116	1,500	1,000
366	385	Miscellaneous	2,119,142	805,012		
388	399	Transfers	75,000	212,672		
		Grand Totals - Revenues	28,362,424	26,407,693	794,364	297,308

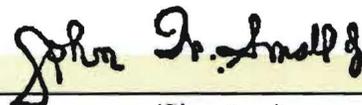
Account Number	EXPENDITURE RECAP	General Fund		Coal Severance Tax		
		Budgeted Expenditures		Budgeted Expenditures		
		2012 - 2013	2013 - 2014	2012 - 2013	2013 - 2014	
401	699	General Government Expenditures	16,809,071	16,582,322	499,973	113,543
698	698	Transfers				
700	799	Public Safety Expenditures	7,812,237	7,733,826	66,391	27,450
800	899	Health & Sanitation Expenditures	211,486	210,788		
900	949	Culture & Recreation Expenditures	1,201,185	1,221,414		
950	959	Social Services Expenditures	104,765	108,000		
960	999	Capital Projects Expenditures	2,223,680	551,343	228,000	156,315
		Grand Totals - Expenditures	28,362,424	26,407,693	794,364	297,308

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 COMMISSION ON THE 28th DAY OF MARCH 2013.



(Signature)

BERKELEY COUNTY, WEST VIRGINIA
058 FINANCIAL STABILIZATION / RAINY DAY FUND
FISCAL YEAR JULY 1, 2013 - JUNE 30, 2014

Account Number	REVENUES	Actual Amount	Budgeted Revenues
		6/30/2012	2013 - 2014
299	Unassigned Fund Balance	1,248,832	1,451,687
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		150,000
058	Totals -Financial Stabilization / Rainy Day Fund Revenues	1,248,832	1,601,687

Account Number	EXPENDITURES	Actual Amount	Estimated Budget
		6/30/2012	2013 - 2014
696	Transfers to General Fund		-
698	Transfers/Reimbursements		150,000
699	Contingencies	1,248,832	1,451,687
	Totals - Financial Stabilization / Rainy Day Expenditures	1,248,832	1,601,687

Amount of Financial Stabilization Fund	\$	1,601,687
Less: 30% of General County Fund		7,922,308

Amount over /under 30% of General Fund Budget	\$	(6,320,621)
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Financial Stabilization is within the allowed 30% of General Fund Budget