

FISCAL YEAR JULY 1, 2012 - JUNE 30, 2013

BERKELEY

County Council

CLASS: 1

TOTAL ASSESSED VALUE: 5,218,501,432

**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

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 2012.

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>	<u>Column D</u>	<u>Column E</u>
	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	2,720,075,890
Personal Property	N/A	N/A	N/A	N/A	9,605,122
Total Class II					2,729,681,012
Class III					
Real Estate	N/A	N/A	N/A		848,255,580
Personal Property	N/A	N/A	N/A		442,627,272
Public Utility Property	N/A	N/A	N/A		156,217,688
Total Class III					1,447,100,540
Class IV					
Real Estate	N/A	N/A	N/A		326,335,760
Personal Property	N/A	N/A	N/A		80,358,380
Public Utility Property	N/A	N/A	N/A		33,498,546
Total Class IV					440,192,686
TOTAL FOR LEVYING BODY	N/A	N/A	5,218,501,432	N/A	4,616,974,238
Previous Year Total	N/A	N/A	N/A	N/A	4,854,191,222

BERKELEY County Council
SUPPLEMENTAL INFORMATION
FISCAL YEAR JULY 1, 2012 - JUNE 30, 2013

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>18,393,481</u>

(Previous Years Projected Revenue from LAST YEAR'S "Levy page" tab: 'REGULAR CURRENT EXPENSE LEVY' Page, cell I33)

ASSESSED VALUES FOR CALCULATING REDUCED (ROLLED BACK) LEVY RATES

BERKELEY County Council

BERKELEY

(Levying Body)

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 2012.

	Column A Assessed Valuation For Tax Purposes (w/o Homestead & Exempt)	Column B New Property and Back Tax Property (Excluding TIF)	Column C TIF Tax Incremental Financing Value	Column D 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	2,696,736,580	2,696,736,580
Personal Property	N/A	N/A	9,605,122	9,605,122
Total Class II			2,706,341,702	2,706,341,702
Class III				
Real Estate	N/A	N/A	837,105,240	837,105,240
Personal Property	N/A	N/A	413,424,220	413,424,220
Public Utility Property	N/A	N/A	150,590,149	150,590,149
Total Class III			1,401,119,609	1,401,119,609
Class IV				
Real Estate	N/A	N/A	11,930,460	11,930,460
Personal Property	N/A	N/A	724,325	78,466,390
Public Utility Property	N/A	N/A	32,504,832	32,504,832
Total Class IV			12,654,785	422,642,862
TOTAL FOR LEVYING BODY			12,654,785	4,530,104,173
Previous Year Total	N/A	N/A	N/A	4,723,317,380

BERKELEY COUNTY, WEST VIRGINIA CALCULATING REDUCED LEVY RATE 2012 - 2013

CLASS	ROLL BACK VALUE (Column D)	X	WEIGHTING	=	WEIGHTED ASSESSED VALUE
Class 1	\$ _____	X	0.01	=	\$ _____ 0
Class 2	<u>2,706,341,702</u>	X	0.02	=	<u>54,126,834</u>
Class 3	<u>1,401,119,609</u>	X	0.04	=	<u>56,044,784</u>
Class 4	<u>422,642,862</u>	X	0.04	=	<u>16,905,714</u>
Total All Classes	\$ <u>4,530,104,173</u>		(Total WAV)		\$ <u>127,077,332</u>

Assessor's Valuation % per PVC: 2.00%
 Previous year's projecter \$ 18,393,481 96.00% % \$ 17,657,742

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
2012 - 2013**

Column E

Current Year	Certificate of Valuation Assessed Value for Tax Purposes	Levy Rate/\$100	Taxes Levied
Class I			
Personal Property	\$ _____	13.90	\$ _____
Public Utility	_____		_____
Total Class I	\$ _____		\$ _____
Class II			
Real Estate	\$ 2,720,075,890	27.80	\$ 7,561,811
Personal Property	9,605,122		26,702
Total Class II	\$ 2,729,681,012		\$ 7,588,513
Class III			
Real Estate	\$ 848,255,580	55.60	\$ 4,716,301
Personal Property	442,627,272		2,461,008
Public Utility	156,217,688		868,570
Total Class III	\$ 1,447,100,540		\$ 8,045,879
Class IV			
Real Estate	\$ 326,335,760	55.60	\$ 1,814,427
Personal Property	80,358,380		446,793
Public Utility	33,498,546		186,252
Total Class IV	\$ 440,192,686		\$ 2,447,472
Total Value & Projected Revenue	\$ 4,616,974,238		\$ 18,081,864
Less Delinquencies, Exonerations & Uncollectable Taxes		3.00%	542,456
Less Tax Discounts		2.00%	350,788
Less Allowance for Tax Increment Financing - see worksheet (Subtracted from regular current expense taxes levied only)		66,884
Total Projected Property Tax Collection		17,121,736
Less Assessor Valuation Fund (Subtracted from regular current expense taxes levied only)		2.00%	342,435
Net Amount to be Raised by Levy of Property Taxes For Budget Purposes (Transfer amount to Worksheet GCRev - Account No. 301-01)			\$ 16,779,301

**BERKELEY COUNTY, WEST VIRGINIA
ALLOWANCE FOR TAX INCREMENT FINANCING
REGULAR CURRENT EXPENSE LEVY
2012 - 2013**

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	\$ 11,930,460	55.60	\$ 66,333
Personal Property	724,325		4,027
Public Utility	_____		_____
Total Class IV	\$ 12,654,785		\$ 70,360
Total Value & Projected Revenue	\$ 12,654,785	(Gross)	\$ 70,360
Less Delinquencies, Exonerations & Uncollectable Taxes		3.00%	2,111
Less Tax Discounts		2.00%	1,365
Allowance For Tax Increment Financing			66,884
(Use this amount above for Tax Increment Financing)			66,884

**BERKELEY COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2012 - JUNE 30, 2013**

Account Number	01 GENERAL FUND REVENUE SUMMARY	Budgeted Revenues (Including Revisions)	Budgeted Revenues
		2011-2012	2012 - 2013
295	Nonspendable Fund Balance		
296	Restricted Fund Balance		
297	Committed Fund Balance		
298	Assigned Fund Balance	336,166	
299	Unassigned Fund Balance	2,890,969	1,500,000
301	01 Property Taxes - Current Expense (Page 3-Net)	17,074,788	16,779,301
301	02-05 Prior Year Taxes	1,008,563	1,060,922
301	06 Supplemental Taxes	198,790	198,790
301	07 Surplus		
301	08 Delinquent & Nonentered Land Fund		
301	09 Redemptions from State Auditor	7,837	25,000
301	10 Prior Years Fifth and Other Prior Years		
301	11 Tax Lien Surplus	8,670	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	378,474
303	Dog Taxes		
304	Property Transfer Tax	751,826	751,826
306	Gas and Oil Severance Tax	45,176	45,176
307	Horse and Dog Racing Tax		
308	Wine & Liquor Tax	223,263	223,263
309	Hotel Occupancy Tax	475,508	475,508
310	Waste Coal Producing Counties		
311	Payment in Lieu of Taxes	192,266	460,716
317	Licenses		
318	Building Permits		
319	Miscellaneous Permits		
322	Federal Grants	23,269	20,000
323	State Grants		
324	Other Grants		
325	Federal Payment in Lieu of Taxes		
327	Charges for Services	1,225	1,325
328	Magistrate Court Clerk	35,472	35,472
329	Sheriff's Service of Process		
330	Sheriff's Earnings		
331	County Clerk's Earnings	363,678	363,678
332	Circuit Clerk's Earnings	156,353	156,353
333	Prosecuting Attorney's Earnings		

**BERKELEY COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2012 - JUNE 30, 2013**

Account Number	01 GENERAL FUND REVENUE SUMMARY	Budgeted Revenues (Including Revisions)	Budgeted Revenues
		2011-2012	2012 - 2013
334	Accident Reports		
335	Motor Vehicle License Fee		
336	Map Sales		
337	Clerk Deed Fees		
339	Parks & Recreation Fees		
340	Rents & Concessions	325,152	108,454
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	386,711	425,491
349	Inspection Fees	401,868	448,127
350	IRP Fees (Interstate Registration Plan)	37,329	37,329
351	Jail Fees		
361	Fines, Fees & Court Costs	62,381	62,381
362	Regional Jail Operations Partial Reimbursement	239,097	269,706
365	Interest Earned	60,862	60,862
366	Miscellaneous Revenue		
367	Sheriff's Commission	15,000	15,000
368	Confiscated Property		
369	Commissions		
370	Gaming Income	41,262	53,019
371	Recycling Programs		
372	Filing Fees		
373	Video Lottery	371,532	371,532
374	Planning Commission Revenue	130,982	130,982
375	Sale of Materials		
376	Royalties		
377	Sale of Bonds		
378	Proceeds from Bond Restructuring		
379	Lease Purchase Revenue		
380	Contributions/Transfer from Other Entities	10,000	
381	Charges to Other Entities	141,420	167,296
382	Refunds/Reimbursements (External Sources)	436,695	200,000
383	Parking		
384	Sale of Fixed Assets		
385	Gain/Loss on Sale of Fixed Assets		

**BERKELEY COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2012 - JUNE 30, 2013**

Account Number	01 GENERAL FUND REVENUE SUMMARY	Budgeted Revenues <small>(Including Revisions)</small>	Budgeted Revenues
		2011-2012	2012 - 2013
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		
398	Transfers from Rainy Day Fund		
399	Transfers Assessor's Valuation Fund		
01	Grand Totals -General Fund Revenues	26,907,584	24,916,708

**BERKELEY COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2012 - JUNE 30, 2013**

Account Number	02 COAL SEVERANCE TAX FUND	Budgeted Revenues 2011-2012	Budgeted Revenues 2012 - 2013
298	Assigned Fund Balance	366,591	
305	Coal Severance Tax	295,808	295,808
365	Interest Earned on Investment	1,015	1,500
382	Refunds/Reimbursements		
02	Grand Totals - Coal Severance Tax Fund Revenues	663,414	297,308

**BERKELEY COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2012 - JUNE 30, 2013**

Expenditures	General Fund		Coal Severance Fund	
	General Budget	General Budget	Coal Budget	Coal Budget
	(Including Revisions) 2011-2012	2012 - 2013	(Including Revisions) 2011-2012	2012 - 2013
GENERAL GOVERNMENT #401 - 699				
401 County Commission/Council	1,024,134	989,325		
402 County Clerk	868,850	851,365		
403 Circuit Clerk	956,244	915,787		
404 Sheriff - Treasurer	609,570	583,037		
405 Prosecuting Attorney	1,459,815	1,421,214		
406 Assessor	852,880	827,914		
407 Assessor's Valuation Fund				
408 Statewide Computer Network	93,610	86,547		
409 Sheriff's Tax Processing	133,555	133,555		
410 County Surveyor				
411 Fiduciary Supervisor	172,281	167,437		
412 Agricultural Agent	101,964	89,364		
413 Elections - County Clerk	840,351	544,698		
415 Magistrate Court	75,000	75,000		
416 Circuit Court	1,257,266	1,065,652		
417 County Administrator				
418 Purchasing Department				
419 Personnel Office				
420 Custodial	532,785	423,026		
421 Civil Service	13,430	21,800		
423 Insurance Program (Self Insured)	250,000	250,000		
424 Courthouse	2,310,219	2,600,000	110,000	35,000
425 Other Buildings	2,893,369	2,559,642	120,671	
426 Printing				
427 Microfilm				
428 Data Processing	695,670	597,027		
429 Regional Development Authority			38,426	38,717
430 Community Development			17,400	8,700
431 Economic Development			80,000	80,500
432 Industrial Development				
433 Geographic Information Systems (GIS)				
434 Airports	27,000	27,000		
435 Public Works Department				
436 Rehabilitation of Property	250,000	243,428	25,000	
437 Acquisition of Property				
438 Building Inspection	491,702	362,297		
439 Planning & Zoning	274,778	270,000		
440 Engineering	276,588	253,000		
441 Housing Authority				
442 Federal Grants				
443 State Grants			50,000	50,000

BERKELEY COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2012 - JUNE 30, 2013

Expenditures	General Fund		Coal Severance Fund	
	General Budget	General Budget	Coal Budget	Coal Budget
	<small>(Including Revisions)</small> 2011-2012	2012 - 2013	<small>(Including Revisions)</small> 2011-2012	2012 - 2013
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	522,592	172,079		
697 Contributions to Comms/Authorities				
698 Transfers/Reimb. (Audit Findings)				
699 Contingencies - Not to Exceed 10% of Budget	188,734	186,341	66,341	
TOTAL GENERAL GOVERNMENT	17,172,387	15,716,535	507,838	212,917

**BERKELEY COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2012 - JUNE 30, 2013**

Expenditures	General Fund		Coal Severance Fund	
	General Budget	General Budget	Coal Budget	Coal Budget
	(Including Revisions) 2011-2012	2012 - 2013	(Including Revisions) 2011-2012	2012 - 2013
PUBLIC SAFETY #700 - 799				
700 Sheriff - Law Enforcement	3,775,355	3,543,169		
701 Sheriff - Service of Process	186,973	180,605		
702 County Jail - Reimbursable J/C				
703 County Jail - Nonreimbursable J/C				
704 Regional Jail	2,600,000	2,775,591		
705 Home Confinement				
706 Concealed Weapons				
707 Investigative Services				
708 Police Special Duty	33,028	25,000		
709 Juvenile Detention Center				
710 Civil Defense				
711 Emergency Services	423,296	505,523		
712 Communication Center	245,568			
713 Fire Department				
714 Fire Coordinator				
715 Ambulance Authority				
716 Dog Warden/Humane Society	350,349	315,620		
717 Central Garage				
718 Flood Control	2,700	2,563		
719 Watershed Project				
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			83,462	56,391
731 Community Based Corrections Program	40,209	94,206		
732 Rapid Response				
733 Mapping and Addressing				
734 Local Emergency Planning Commission				
735 Project Lifesaver				
736 K-9				
TOTAL PUBLIC SAFETY	7,662,478	7,459,277	83,462	56,391

**BERKELEY COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2012 - JUNE 30, 2013**

Expenditures	General Fund		Coal Severance Fund	
	General Budget (Including Revisions) 2011-2012	General Budget 2012 - 2013	Coal Budget (Including Revisions) 2011-2012	Coal Budget 2012 - 2013
	HEALTH & SANITATION #800 - 899			
800 Local Health Department	74,681	74,681		
801 Mental Health	55,543	55,543		
802 Other Health Programs	2,500	3,100		
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	210,831	211,431		
CULTURE & RECREATION #900 - 949				
900 Parks & Recreation	309,754	309,754		
901 Swimming Pools				
902 4 - H Camp				
903 Arts & Humanities				
904 Museum Commission		1,375		
905 Fair Associations/Festivals	500	500		
906 Youth Camp				
907 Summer Youth Program				
908 Community Center				
909 Historical Commission		1,375		
910 Civic Promotion				
911 Visitor's Bureau	237,754	237,754		
912 Travel Council				
913 Beautification	31,550			
914 Rails to Trails				
915 Hotel/Motel Promotion of Tourism				
916 Library	676,729	650,427		
917 Law Library				
918 Federal Grants				
919 State Grants				
TOTAL CULTURE & RECREATION	1,256,287	1,201,185		

BERKELEY COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2012 - JUNE 30, 2013

Expenditures	General Fund		Coal Severance Fund	
	General Budget	General Budget	Coal Budget	Coal Budget
	(Including Revisions) 2011-2012	2012 - 2013	(Including Revisions) 2011-2012	2012 - 2013
SOCIAL SERVICES #950 - 959				
950 Social Services	4,000	3,000		
951 Human Resources	2,000	2,800		
952 Senior Citizens	55,000	55,000		
953 Public Transit	45,147	43,965		
954 Federal Grants				
955 State Grants				
956 Homeless Shelter				
957 Family Law Judge				
958 Community Council				
959 Cemeteries				
TOTAL SOCIAL SERVICES	106,147	104,765		
CAPITAL PROJECTS #960 - 999				
960 General Government	15,529	15,529		
961 Public Safety				
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	80,000			
975 County Clerk				
976 Circuit Clerk				
977 Assessor				
978 Prosecuting Attorney				
979 Sheriff-Treasurer				
980 Sheriff-Law Enforcement	219,735	83,236		
981 Sheriff-Jail				
982 Data Processing				
983 Election - County Clerk	16,000			
984 Circuit Court				
985 Community Development				
986 County Commission/Council				
987 Courthouse				
988 Other Buildings	127,206	100,000	72,114	
989 Extension Services				
990 Other Boards & Authorities				
991 Purchasing				
992 Communication Center				
993 Dog Warden				

**BERKELEY COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2012 - JUNE 30, 2013**

Expenditures	General Fund		Coal Severance Fund	
	General Budget	General Budget	Coal Budget	Coal Budget
	<small>(Including Revisions)</small> 2011-2012	2012 - 2013	<small>(Including Revisions)</small> 2011-2012	2012 - 2013
994 Emergency Services	12,984	24,750		
995 Service of Process				
996 Ambulance				
997 Water				
998 Parks & Recreation	28,000			28,000
999 Streets and Highways				
TOTAL CAPITAL OUTLAY	499,454	223,515	72,114	28,000
Total Expenditures	26,907,584	24,916,708	663,414	297,308

BERKELEY COUNTY, WEST VIRGINIA
STATEMENT OF SALARIES OF ELECTED OFFICIALS
FISCAL YEAR JULY 1, 2012 - JUNE 30, 2013

County Classification:

1

FOR THE FISCAL YEAR JULY 1, 2012 - JUNE 30, 2013, ALL COUNTY OFFICIALS SHOULD BE COMPENSATED BASED ON THE COUNTY'S CLASSIFICATION AS OF: JULY 1,

Office	Elected Official	Date Current Term Began	2012 - 2013 Salary	West Virginia Code Reference
County Council:				
	William L. Stubblefield	January 1, 2007	36,960	§7-7-4
	Elaine C. Mauck	January 1, 2011	36,960	
	Anthony J. Petrucci	January 1, 2009	36,960	
	Douglas Copenhaver	January 1, 2011	36,960	
	James P. Whitacre	January 1, 2011	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				
	Gearl Raynes	January 1, 2012	44,880	§7-7-4
	Agricultural Report		4,488	§7-7-6c
	Supplemental Salary		15,000	§7-7-6b
Sheriff				
	Kenneth Lemaster	January 1, 2009	44,880	§7-7-4
	Sheriff's Commission on Taxes		15,000	§11A-1-7
Prosecuting Attorney				
	Pamela Games Neely	January 1, 2009	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, 2012 - JUNE 30, 2013**

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, 2012 - JUNE 30, 2013**

Account Number	REVENUE RECAP	General Fund		Coal Severance Tax		
		Budgeted Revenues		Budgeted Revenues		
		2011-2012	2012 - 2013	2011-2012	2012 - 2013	
280	299	Beginning Balance, July 1st	3,227,135	1,500,000	366,591	
301	302	Taxes	18,677,122	18,458,212		
303	312	Other Taxes	1,688,039	1,956,489	295,808	295,808
317	319	Licenses & Permits				
322	325	Intergovernmental	23,269	20,000		
327	350	Charges for Services	1,707,788	1,576,229		
361	361	Fines	301,478	332,087		
362	365	Interest	60,862	60,862	1,015	1,500
366	385	Miscellaneous	1,146,891	937,829		
388	399	Transfers	75,000	75,000		
		Grand Totals - Revenues	26,907,584	24,916,708	663,414	297,308

Account Number	EXPENDITURE RECAP	General Fund		Coal Severance Tax		
		Budgeted Expenditures		Budgeted Expenditures		
		2011-2012	2012 - 2013	2011-2012	2012 - 2013	
401	699	General Government Expenditures	17,172,387	15,716,535	507,838	212,917
698	698	Transfers				
700	799	Public Safety Expenditures	7,662,478	7,459,277	83,462	56,391
800	899	Health & Sanitation Expenditures	210,831	211,431		
900	949	Culture & Recreation Expenditures	1,256,287	1,201,185		
950	959	Social Services Expenditures	106,147	104,765		
960	999	Capital Projects Expenditures	499,454	223,515	72,114	28,000
		Grand Totals - Expenditures	26,907,584	24,916,708	663,414	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 COUNCIL ON THE ____ DAY OF MARCH 2012.

(Signature)

BERKELEY COUNTY, WEST VIRGINIA
058 FINANCIAL STABILIZATION / RAINY DAY FUND
FISCAL YEAR JULY 1, 2012 - JUNE 30, 2013

Account Number	REVENUES	Actual Amount	Budgeted Revenues
		6/30/2011	2012 - 2013
299	Unassigned Fund Balance	718,671	923,557
322	Federal Grants		
323	State Grants		
324	Other Grants		
365	Interest Earned		4,886
366	Miscellaneous Revenue		
380	Contributions/Transfer from Other Entities		
388 001	Transfers From Other Funds		
398	Transfers From General Fund		172,079
058	Totals - Financial Stabilization / Rainy Day Fund Revenues	718,671	1,100,522

Account Number	EXPENDITURES	Actual Amount	Estimated Budget
		6/30/2011	2012 - 2013
696	Transfers to General Fund		-
698	Transfers/Reimbursements		
699	Contingencies	718,671	1,100,522
	Totals - Financial Stabilization / Rainy Day Expenditures	718,671	1,100,522

Amount of Financial Stabilization Fund	\$	1,100,522
Less: 30% of General County Fund		<u>7,475,012</u>
 Amount over /under 30% of General Fund Budget	 \$	 <u><u>(6,374,490)</u></u>