

FISCAL YEAR JULY 1, 2010 - JUNE 30, 2011

BERKELEY

County Commission

CLASS: 1

TOTAL ASSESSED VALUE: 5,568,318,407

**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 Commission

(Levying Body)

BERKELEY

(County)

TO: County Commission President

(County Commission 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 2010.

	<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	3,124,105,990
Personal Property	N/A	N/A	N/A	N/A	16,803,601
Total Class II					3,140,909,591
Class III					
Real Estate	N/A	N/A	N/A		941,595,756
Personal Property	N/A	N/A	N/A		381,226,769
Public Utility Property	N/A	N/A	N/A		125,869,890
Total Class III					1,448,692,415
Class IV					
Real Estate	N/A	N/A	N/A		378,926,700
Personal Property	N/A	N/A	N/A		80,104,048
Public Utility Property	N/A	N/A	N/A		31,875,913
Total Class IV					490,906,661
TOTAL FOR LEVYING BODY	N/A	N/A	5,568,318,407	N/A	5,080,508,667
Previous Year Total	N/A	N/A	N/A	N/A	

BERKELEY County Commission
SUPPLEMENTAL INFORMATION
FISCAL YEAR JULY 1, 2010 - JUNE 30, 2011

Percentage for Assessor's Valuation Fund.	2.00%
Percentage for Delinquencies and Exonerations.	3.00%
Percentage for Tax Discounts.	2.00%
Previous Year's Projected Revenue.	16,605,876

(Previous Years Projected Revenue from LAST YEAR'S "Rate & Levy page" tab: 'REGULAR CURRENT EXPENSE LEVY' Page, cell I77)

ASSESSED VALUES FOR CALCULATING REDUCED (ROLLED BACK) LEVY RATES

BERKELEY County Commission

(Levying Body)

BERKELEY

County

TO: County Commission President

(County Commission 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 2010.

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>	<u>Column D</u>
	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	129,230	3,068,655,430
Personal Property	N/A	N/A		16,803,601
Total Class II			129,230	3,085,459,031
Class III				
Real Estate	N/A	N/A	132,890	922,316,356
Personal Property	N/A	N/A	14,216	381,212,553
Public Utility Property	N/A	N/A		125,869,890
Total Class III			147,106	1,429,398,799
Class IV				
Real Estate	N/A	N/A	19,835,760	359,090,940
Personal Property	N/A	N/A	2,121,064	77,982,984
Public Utility Property	N/A	N/A		30,992,653
Total Class IV			21,956,824	468,066,577
TOTAL FOR LEVYING BODY			22,233,160	4,982,924,407
Previous Year Total	N/A	N/A	N/A	

BERKELEY COUNTY, WEST VIRGINIA CALCULATING REDUCED LEVY RATE 2010 - 2011

CLASS	ROLL BACK VALUE (Column D)	X	WEIGHTING	=	WEIGHTED ASSESSED VALUE
Class 1	\$ _____	X	0.01	=	\$ <u>0</u>
Class 2	<u>3,085,459,031</u>	X	0.02	=	<u>61,709,181</u>
Class 3	<u>1,429,398,799</u>	X	0.04	=	<u>57,175,952</u>
Class 4	<u>468,066,577</u>	X	0.04	=	<u>18,722,663</u>
Total All Classes	\$ <u>4,982,924,407</u>		(Total WAV)		\$ <u>137,607,796</u>

Assessor's Valuation % per PVC: 2.00%
 Previous year's projecter \$ 16,605,876 103.00% % \$ 17,104,052

Divide by the **TOTAL WEIGHTED ASSESSED VALUE (Total WAV)**
 (use 4 decimal places here) \$ 0.1243

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 12.43

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

Class 1 Rate 12.43 ¢ X 2 = 24.86

Class 1 Rate 12.43 ¢ X 4 = 49.72

DO NOT USE RATES IN EXCESS OF 2 DECIMAL PLACES

Divide by the **TOTAL WEIGHTED ASSESSED VALUE (TOTAL WAV) USE 4 DECIMAL POINTS HERE** 0.1243

**BERKELEY COUNTY, WEST VIRGINIA
LEVY PAGE
REGULAR CURRENT EXPENSE LEVY
2010 - 2011**

Current Year	Column E Certificate of Valuation Assessed Value for Tax Purposes	Levy Rate/\$100	Taxes Levied
Class I			
Personal Property	\$ _____	12.43	\$ _____
Public Utility	_____		_____
Total Class I	\$ _____		\$ _____
Class II			
Real Estate	\$ 3,124,105,990	24.86	\$ 7,766,527
Personal Property	16,803,601		41,774
Total Class II	\$ 3,140,909,591		\$ 7,808,301
Class III			
Real Estate	\$ 941,595,756	49.72	\$ 4,681,614
Personal Property	381,226,769		1,895,459
Public Utility	125,869,890		625,825
Total Class III	\$ 1,448,692,415		\$ 7,202,898
Class IV			
Real Estate	\$ 378,926,700	49.72	\$ 1,884,024
Personal Property	80,104,048		398,277
Public Utility	31,875,913		158,487
Total Class IV	\$ 490,906,661		\$ 2,440,788
Total Value & Projected Revenue	\$ <u>5,080,508,667</u>		\$ <u>17,451,987</u>
Less Delinquencies, Exonerations & Uncollectable Taxes		3.00%	523,560
Less Tax Discounts		2.00%	338,569
Less Allowance for Tax Increment Financing - see worksheet (Subtracted from regular current expense taxes levied only)		104,777
Total Projected Property Tax Collection		<u>16,485,081</u>
Less Assessor Valuation Fund (Subtracted from regular current expense taxes levied only)		2.00%	329,702
Net Amount to be Raised by Levy of Property Taxes For Budget Purposes (Transfer amount to Worksheet GCRV - Account No. 301-01)			\$ <u>16,155,379</u>

**BERKELEY COUNTY, WEST VIRGINIA
ALLOWANCE FOR TAX INCREMENT FINANCING
REGULAR CURRENT EXPENSE LEVY
2010 - 2011**

Current Year	Column C Roll Back Value Form	Levy Rate/\$100	Taxes Levied
Class I			
Personal Property	\$ _____	12.43	\$ _____
Public Utility	_____		_____
Total Class I	\$ _____		\$ _____
Class II			
Real Estate	\$ 129,230	24.86	\$ 321
Personal Property	_____		_____
Total Class II	\$ 129,230		\$ 321
Class III			
Real Estate	\$ 132,890	49.72	\$ 661
Personal Property	14,216		71
Public Utility	_____		_____
Total Class III	\$ 147,106		\$ 732
Class IV			
Real Estate	\$ 19,835,760	49.72	\$ 98,623
Personal Property	2,121,064		10,546
Public Utility	_____		_____
Total Class IV	\$ 21,956,824		\$ 109,169
Total Value & Projected Revenue	\$ 22,233,160	(Gross)	\$ 110,222
Less Delinquencies, Exonerations & Uncollectable Taxes		3.00%	3,307
Less Tax Discounts		2.00%	2,138
Allowance For Tax Increment Financing			104,777
(Use this amount above for Tax Increment Financing)			104,777

**BERKELEY COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2010 - JUNE 30, 2011**

Account Number	01 GENERAL FUND REVENUE SUMMARY		Budgeted Revenues	Budgeted Revenues
			2009-2010	2010 - 2011
280		Not used after Fiscal Year June 30, 2010		
282		Not used after Fiscal Year June 30, 2010		
284		Not used after Fiscal Year June 30, 2010		
290		Not used after Fiscal Year June 30, 2010		
295		Nonspendable Fund Balance		
296		Restricted Fund Balance		
297		Committed Fund Balance		
298		Assigned Fund Balance	349,710	
299		Unassigned Fund Balance	2,454,742	1,000,000
301	01	Property Taxes - Current Expense (Page 3-Net)	15,427,292	16,155,379
301	02-05	Prior Year Taxes	755,408	831,303
301	06	Supplemental Taxes	198,790	198,790
301	07	Surplus	28,463	
301	08	Delinquent & Nonentered Land Fund		
301	09	Redemptions from State Auditor	6,812	6,812
301	10	Prior Years Fifth and Other Prior Years		827
301	11	Tax Lien Surplus	5,645	7,137
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	351,481	360,807
303		Dog Taxes		
304		Property Transfer Tax	990,172	990,172
306		Gas and Oil Severance Tax	31,222	31,222
307		Horse and Dog Racing Tax		
308		Wine & Liquor Tax	144,050	223,263
309		Hotel Occupancy Tax	475,508	475,508
310		Waste Coal Producing Counties		
311		Payment in Lieu of Taxes	144,150	152,876
312		Synthetic Fuel Tax		
317		Licenses		
318		Building Permits		
319		Miscellaneous Permits		
322		Federal Grants	4,161	
323		State Grants		
324		Other Grants		
325		Federal Payment in Lieu of Taxes		
327		Charges for Services	750	1,225

BERKELEY COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2010 - JUNE 30, 2011

Account Number	01 GENERAL FUND REVENUE SUMMARY	Budgeted Revenues	Budgeted Revenues
		2009-2010	2010 - 2011
328	Magistrate Court Clerk		
329	Sheriff's Service of Process		
330	Sheriff's Earnings	35,472	35,472
331	County Clerk's Earnings	357,569	363,678
332	Circuit Clerk's Earnings	182,717	171,867
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	325,152	325,152
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	359,837	378,876
349	Inspection Fees	450,745	450,745
350	IRP Fees (Interstate Registration Plan)	41,237	41,237
351	Jail Fees		
361	Fines, Fees & Court Costs	78,359	78,359
362	Regional Jail Operations Partial Reimbursement	252,999	252,999
365	Interest Earned	146,289	119,282
366	Miscellaneous Revenue	1,739	
367	Sheriff's Commission	15,000	15,000
368	Confiscated Property		
369	Commissions		
370	Gaming Income	24,415	24,959
371	Recycling Programs		
372	Filing Fees		
373	Video Lottery	354,823	354,823
374	Planning Commission Revenue	83,162	65,919
375	Sale of Materials		
376	Royalties		
377	Sale of Bonds		
378	Proceeds from Bond Restructuring		

**BERKELEY COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2010 - JUNE 30, 2011**

Account Number	01 GENERAL FUND REVENUE SUMMARY	Budgeted Revenues	Budgeted Revenues
		2009-2010	2010 - 2011
379	Lease Purchase Revenue		
380	Contributions/Transfer from Other Entities	10,000	
381	Charges to Other Entities	141,420	141,420
382	Refunds/Reimbursements (External Sources)	276,842	100,000
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		
398	Transfers from Rainy Day Funds		
399	Transfers Assessor's Valuation Fund		
01	Grand Totals -General Fund Revenues	24,581,133	23,430,109

**BERKELEY COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2010 - JUNE 30, 2011**

Account Number	02 COAL SEVERANCE TAX FUND	Budgeted Revenues 2008 - 2009	Budgeted Revenues 2010 - 2011
298	Assigned Fund Balance		
305	Coal Severance Tax	295,168	295,808
365	Interest Earned on Investment	1,000	1,000
382	Refunds/Reimbursements		
02	Grand Totals - Coal Severance Tax Fund Revenues	296,168	296,808

**BERKELEY COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2010 - JUNE 30, 2011**

Expenditures	General Fund		Coal Severance Fund	
	General Budget 2009-2010	General Budget 2010 - 2011	Coal Budget 2009-2010	Coal Budget 2010 - 2011
GENERAL GOVERNMENT #401 - 699				
401 County Commission	666,872	958,327		
402 County Clerk	825,033	844,108		
403 Circuit Clerk	828,873	856,445		
404 Sheriff - Treasurer	550,196	565,145		
405 Prosecuting Attorney	1,256,090	1,279,739		
406 Assessor	786,544	795,730		
407 Assessor's Valuation Fund				
408 Statewide Computer Network	110,296	89,873		
409 Sheriff's Tax Processing	46,366	76,366		
410 County Surveyor				
411 Fiduciary Supervisor	153,281	155,005		
412 Agricultural Agent	93,469	84,147		
413 Elections - County Clerk	563,011	509,516		
415 Magistrate Court	75,000	75,000		
416 Circuit Court	1,191,945	1,204,232		
417 County Administrator				
418 Purchasing Department				
419 Personnel Office	95,833			
420 Custodial	490,362	494,450		
421 Civil Service	4,085	3,830		
423 Insurance Program (Self Insured)	560,609	383,578	30,000	
424 Courthouse	1,936,468	2,000,000	109,682	
425 Other Buildings	2,311,027	2,311,027		
426 Printing				
427 Microfilm				
428 Data Processing	422,880	425,213		
429 Regional Development Authority			28,086	26,099
430 Community Development			17,400	17,400
431 Economic Development			72,000	72,000
432 Industrial Development				
433 Geographic Information Systems (GIS)				
434 Airports	36,630	36,630		
435 Public Works Department				
436 Rehabilitation of Property	308,097	99,459		97,206
437 Acquisition of Property				
438 Building Inspection	540,801	545,324		
439 Planning & Zoning	396,988	282,562		
440 Engineering	380,759	293,157		
441 Housing Authority				
442 Federal Grants				

**BERKELEY COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2010 - JUNE 30, 2011**

Expenditures	General Fund		Coal Severance Fund	
	General Budget 2009-2010	General Budget 2010 - 2011	Coal Budget 2009-2010	Coal Budget 2010 - 2011
443 State Grants				
444 Other Grants				
445 Litigation Reserve	133,619			
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				
697 Contributions to Comms/Authorities				
698 Transfers/Reimb. (Audit Findings)				
699 Contingencies - Not to Exceed 10% of Budget		291,260		
TOTAL GENERAL GOVERNMENT	14,765,134	14,660,123	257,168	212,705

**BERKELEY COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2010 - JUNE 30, 2011**

Expenditures	General Fund		Coal Severance Fund	
	General Budget 2009-2010	General Budget 2010 - 2011	Coal Budget 2009-2010	Coal Budget 2010 - 2011
PUBLIC SAFETY #700 - 799				
700 Sheriff - Law Enforcement	3,346,705	3,366,705		
701 Sheriff - Service of Process	176,429	176,429		
702 County Jail - Reimbursable J/C				
703 County Jail - Nonreimbursable J/C				
704 Regional Jail	2,500,000	2,500,000		
705 Home Confinement				
706 Concealed Weapons				
707 Investigative Services				
708 Police Special Duty	33,028	33,028		
709 Juvenile Detention Center				
710 Civil Defense				
711 Emergency Services	372,599	386,728		
712 Communication Center	1,165,421	250,000		
713 Fire Department				
714 Fire Coordinator				
715 Ambulance Authority				
716 Dog Warden/Humane Society	328,247	330,645		
717 Central Garage				
718 Flood Control	1,500	2,700		
719 Watershed Project				
720 Dams & Dredging				
721 Local Law Enforcement Block Grant	583			
722 Public Safety Grant		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			29,000	50,000
731 Community Based Corrections Program			10,000	34,103
732 Rapid Response				
733 Mapping and Addressing				
734 Local Emergency Planning Commission				
TOTAL PUBLIC SAFETY	7,924,512	7,051,235	39,000	84,103

BERKELEY COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2010 - JUNE 30, 2011

Expenditures	General Fund		Coal Severance Fund	
	General Budget 2009-2010	General Budget 2010 - 2011	Coal Budget 2009-2010	Coal Budget 2010 - 2011
HEALTH & SANITATION #800 - 899				
800 Local Health Department	64,681	64,681		
801 Mental Health	55,379	55,379		
802 Other Health Programs				
803 Hospital				
804 Dental Clinic				
805 Vital Statistics	2,850	2,850		
806 Sewer				
807 Storm Sewer				
808 Solid Waste Authority				
809 Water				
810 Garbage Department				
811 Landfill/Incinerator				
812 Recycling Center	68,107	68,107		
813 Litter Control				
814 Federal Grants - H &S				
815 State Grants - H &S				
TOTAL HEALTH & SANITATION	191,017	191,017		
CULTURE & RECREATION #900 - 949				
900 Parks & Recreation	309,754	309,754		
901 Swimming Pools				
902 4 - H Camp				
903 Arts & Humanities				
904 Museum Commission				
905 Fair Associations/Festivals	500	500		
906 Youth Camp				
907 Summer Youth Program				
908 Community Center				
909 Historical Commission				
910 Civic Promotion				
911 Visitor's Bureau	237,754	237,754		
912 Travel Council				
913 Beautification				
914 Rails to Trails				
915 Hotel/Motel Promotion of Tourism				
916 Library	717,445	688,039		
917 Law Library				
918 Federal Grants				
919 State Grants				
TOTAL CULTURE & RECREATION	1,265,453	1,236,047		

BERKELEY COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2010 - JUNE 30, 2011

Expenditures	General Fund		Coal Severance Fund	
	General Budget 2009-2010	General Budget 2010 - 2011	Coal Budget 2009-2010	Coal Budget 2010 - 2011
SOCIAL SERVICES #950 - 959				
950 Social Services	1,500	1,500		
951 Human Resources				
952 Senior Citizens	51,541	51,541		
953 Public Transit	45,147	45,147		
954 Federal Grants				
955 State Grants				
956 Homeless Shelter				
957 Family Law Judge				
958 Community Council				
959 Cemeteries				
TOTAL SOCIAL SERVICES	98,188	98,188		
CAPITAL PROJECTS #960 - 999				
960 General Government	13,829	13,829		
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				
975 County Clerk	22,986			
976 Circuit Clerk				
977 Assessor				
978 Prosecuting Attorney				
979 Sheriff-Treasurer				
980 Sheriff-Law Enforcement	234,669	131,670		
981 Sheriff-Jail				
982 Data Processing				
983 Election - County Clerk	48,000	48,000		
984 Circuit Court				
985 Community Development				
986 County Commission				
987 Courthouse				
988 Other Buildings				
989 Extension Services				
990 Other Boards & Authorities				
991 Purchasing				
992 Communication Center				

**BERKELEY COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2010 - JUNE 30, 2011**

Expenditures	General Fund		Coal Severance Fund	
	General Budget 2009-2010	General Budget 2010 - 2011	Coal Budget 2009-2010	Coal Budget 2010 - 2011
993 Dog Warden	17,345			
994 Emergency Services				
995 Service of Process				
996 Ambulance				
997 Water				
998 Parks & Recreation				
999 Streets and Highways				
TOTAL CAPITAL OUTLAY	336,829	193,499		
Total Expenditures	24,581,133	23,430,109	296,168	296,808

**BERKELEY COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2010 - JUNE 30, 2011**

Account Number	REVENUE RECAP	General Fund		Coal Severance Tax	
		Budgeted Revenues		Budgeted Revenues	
		2009-2010	2010 - 2011	2009-2010	2010 - 2011
280 299	Beginning Balance, July 1st	2,804,452	1,000,000		
301 302	Taxes	16,773,891	17,561,055		
303 312	Other Taxes	1,785,102	1,873,041	295,168	295,808
317 319	Licenses & Permits				
322 325	Intergovernmental	4,161			
327 350	Charges for Services	1,753,479	1,768,252		
361 361	Fines	331,358	331,358		
362 365	Interest	146,289	119,282	1,000	1,000
366 385	Miscellaneous	907,401	702,121		
388 399	Transfers	75,000	75,000		
	Grand Totals - Revenues	24,581,133	23,430,109	296,168	296,808

Account Number	EXPENDITURE RECAP	General Fund		Coal Severance Tax	
		Budgeted Expenditures		Budgeted Expenditures	
		2009-2010	2010 - 2011	2009-2010	2010 - 2011
401 699	General Government Expenditures	14,765,134	14,660,123	257,168	212,705
698 698	Transfers				
700 799	Public Safety Expenditures	7,924,512	7,051,235	39,000	84,103
800 899	Health & Sanitation Expenditures	191,017	191,017		
900 949	Culture & Recreation Expenditures	1,265,453	1,236,047		
950 959	Social Services Expenditures	98,188	98,188		
960 999	Capital Projects Expenditures	336,829	193,499		
	Grand Totals - Expenditures	24,581,133	23,430,109	296,168	296,808

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 COMMISSION 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 ____ DAY OF MARCH 2010.

(Signature)