

FISCAL YEAR JULY 1, 2016 - JUNE 30, 2017

Berkeley

County Council

CLASS: 1

TOTAL ASSESSED VALUE: 5,654,379,423

**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

R O S T E R

COUNTY	<u>Berkeley County Council</u>	Mailing Address: <u>400 W. Stephen Street, Suite 201</u>						
		City, State Zip Code: <u>Martinsburg, WV, 25401</u>						
COMMISSION MEETS	<u>Thursdays at 9:30 AM</u>	<u>Courthouse Hours</u>		<u>8:00 AM to 5:00 PM</u>				
PRESIDENT	<u>Douglas E. Copenhaver, Jr</u>	PHONE	<u>304-264-1923</u>	ext.	FAX	<u>304-267-5049</u>	E-MAIL	<u>dcopenhaver@berkeleywv.org</u>
COUNCIL	<u>James P. Whitacre</u>	PHONE	<u>304-264-1923</u>	ext.	FAX	<u>304-267-5049</u>	E-MAIL	<u>jwhitacre@berkeleywv.org</u>
COUNCIL	<u>Elaine C. Mauck</u>	PHONE	<u>304-264-1923</u>	ext.	FAX	<u>304-267-5049</u>	E-MAIL	<u>emauck@berkeleywv.org</u>
COUNCIL	<u>James R. Barnhart</u>	PHONE	<u>304-264-1923</u>	ext.	FAX	<u>304-267-5049</u>	E-MAIL	<u>jbarnhart@berkeleywv.org</u>
COUNCIL	<u>Dan Dulyea</u>	PHONE	<u>304-264-1923</u>	ext.	FAX	<u>304-267-5049</u>	E-MAIL	<u>ddulyea@berkeleywv.org</u>
COUNTY CLERK	<u>John W. Small, Jr.</u>	PHONE	<u>304-264-1927</u>	ext.	FAX	<u>304-267-1794</u>	E-MAIL	<u>kyurish@berkeleywv.org</u>
CIRCUIT CLERK	<u>Virginia Sine</u>	PHONE	<u>304-264-1918</u>	ext.	FAX	<u>304-262-3139</u>	E-MAIL	<u>bhutsler@berkeleywv.org</u>
ASSESSOR	<u>Larry Hess</u>	PHONE	<u>304-264-1921</u>	ext.	FAX	<u>304-262-8484</u>	E-MAIL	<u>lhess@assessor.state.wv.us</u>
SHERIFF	<u>Kenneth Lemaster</u>	PHONE	<u>304-267-7000</u>	ext.	FAX	<u>304-267-7118</u>	E-MAIL	<u>sheriff@berkeleywv.org</u>
PROSECUTING ATTY	<u>Pamela Games-Neely</u>	PHONE	<u>304-264-1971</u>	ext.	FAX	<u>304-263-6092</u>	E-MAIL	<u>pneely@berkeleywv.org</u>
ADM. ASSISTANT	<u>Penny Shewell</u>	PHONE	<u>304-267-5103</u>	ext.	FAX	<u>304-267-5049</u>	E-MAIL	<u>pshewell@berkeleywv.org</u>
TAX OFFICE	<u>Barbara Gooden</u>	PHONE	<u>304-264-1982</u>	ext.	FAX	<u>304-262-3072</u>	E-MAIL	<u>bburkhart@berkeleycountycomm.org</u>

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

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

PERSON TO CONTACT FOR BUDGET INFORMATION

<u>Alan J. Davis</u>	<u>County Administrator</u>	<u>304-267-5102</u>	<u>304-267-5049</u>	<u>adavis@berkeleywv.org</u>
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 2016.

	<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	2,973,527,050
Personal Property	N/A	N/A	N/A	N/A	16,568,178
Total Class II					2,990,095,228
Class III					
Real Estate	N/A	N/A	N/A		888,527,580
Personal Property	N/A	N/A	N/A		505,916,250
Public Utility Property	N/A	N/A	N/A		133,029,798
Total Class III					1,527,473,628
Class IV					
Real Estate	N/A	N/A	N/A		318,009,180
Personal Property	N/A	N/A	N/A		83,972,871
Public Utility Property	N/A	N/A	N/A		36,592,086
Total Class IV					438,574,137
TOTAL FOR LEVYING BODY	N/A	N/A	5,654,379,423	N/A	4,956,142,993
Previous Year Tot	N/A	N/A	N/A	N/A	4,790,758,869

Berkeley County Council
SUPPLEMENTAL INFORMATION
FISCAL YEAR JULY 1, 2016 - JUNE 30, 2017

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>18,723,885</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

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 2016.

	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		2,927,443,740
Personal Property	N/A	N/A		9,225,936
Total Class II				2,936,669,676
Class III				
Real Estate	N/A	N/A	3,000	881,787,650
Personal Property	N/A	N/A	16,656	487,651,170
Public Utility Property	N/A	N/A		133,029,798
Total Class III			19,656	1,502,468,618
Class IV				
Real Estate	N/A	N/A	11,536,190	305,386,960
Personal Property	N/A	N/A	1,124,370	79,753,950
Public Utility Property	N/A	N/A		36,561,220
Total Class IV			12,660,560	421,702,130
TOTAL FOR LEVYING BODY			12,680,216	4,860,840,424
Previous Year Total	N/A	N/A	N/A	4,709,438,030

BERKELEY COUNTY, WEST VIRGINIA CALCULATING REDUCED LEVY RATE 2016 - 2017

CLASS	ROLL BACK VALUE (Column D)	X	WEIGHTING	=	WEIGHTED ASSESSED VALUE
Class 1	\$ _____	X	0.01	=	\$ <u>0</u>
Class 2	<u>2,936,669,676</u>	X	0.02	=	<u>58,733,394</u>
Class 3	<u>1,502,468,618</u>	X	0.04	=	<u>60,098,745</u>
Class 4	<u>421,702,130</u>	X	0.04	=	<u>16,868,085</u>
Total All Classes	\$ <u>4,860,840,424</u>		(Total WAV)		\$ <u>135,700,224</u>

Assessor's Valuation % per PVC: 2.00%
 Previous year's projecter \$ 18,723,885 103.00% % \$ 19,285,602

Divide by the **TOTAL WEIGHTED ASSESSED VALUE (Total WAV)**
 (use 4 decimal places here) \$ 0.1421

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 14.21

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

Class 1 Rate 14.21 ¢ X 2 = 28.42 **Class 2 Rate:**

Class 1 Rate 14.21 ¢ X 4 = 56.84 **Class 3 & 4 Rate:**

DO NOT USE RATES IN EXCESS OF 2 DECIMAL PLACES

Divide by the TOTAL WEIGHTED ASSESSED VALUE (TOTAL WAV) USE 4 DECIMAL POINTS HERE 0.1421

BERKELEY COUNTY, WEST VIRGINIA CALCULATING REDUCED LEVY RATE Maximum with Hearing 2016 - 2017

CLASS	ROLL BACK VALUE (Column D)	X	WEIGHTING	=	WEIGHTED ASSESSED VALUE
Class 1	\$ _____	X	0.01	=	\$ _____ 0
Class 2	<u>2,936,669,676</u>	X	0.02	=	<u>58,733,394</u>
Class 3	<u>1,502,468,618</u>	X	0.04	=	<u>60,098,745</u>
Class 4	<u>421,702,130</u>	X	0.04	=	<u>16,868,085</u>
Total All Classes	\$ <u>4,860,840,424</u>		(Total WAV)		\$ <u>135,700,224</u>

Assessor's Valuation % per PVC: 2.00%
 Previous year's project \$ 18,723,885 112.00% % \$ 20,970,751

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** **0.1545**

**BERKELEY COUNTY, WEST VIRGINIA
LEVY PAGE
REGULAR CURRENT EXPENSE LEVY
2016 - 2017**

Current Year	Column E Certificate of Valuation Assessed Value for Tax Purposes	Levy Rate/\$100	Taxes Levied
Class I			
Personal Property	\$ _____	13.95	\$ _____
Public Utility	_____		_____
Total Class I	\$ _____		\$ _____
Class II			
Real Estate	\$ 2,973,527,050	27.90	\$ 8,296,140
Personal Property	16,568,178		46,225
Total Class II	\$ 2,990,095,228		\$ 8,342,365
Class III			
Real Estate	\$ 888,527,580	55.80	\$ 4,957,984
Personal Property	505,916,250		2,823,013
Public Utility	133,029,798		742,306
Total Class III	\$ 1,527,473,628		\$ 8,523,303
Class IV			
Real Estate	\$ 318,009,180	55.80	\$ 1,774,491
Personal Property	83,972,871		468,569
Public Utility	36,592,086		204,184
Total Class IV	\$ 438,574,137		\$ 2,447,244
Total Value & Projected Revenue	\$ 4,956,142,993		\$ 19,312,912
Less Delinquencies, Exonerations & Uncollectable Taxes		3.00%	579,387
Less Tax Discounts		2.00%	374,671
Less Allowance for Tax Increment Financing - see worksheet (Subtracted from regular current expense taxes levied only)		67,260
Total Projected Property Tax Collection		18,291,594
Less Assessor Valuation Fund (Subtracted from regular current expense taxes levied only)		2.00%	365,832
Net Amount to be Raised by Levy of Property Taxes			
For Budget Purposes (Transfer amount to Worksheet GCRev - Account No. 301-01)			\$ 17,925,762

**BERKELEY COUNTY, WEST VIRGINIA
ALLOWANCE FOR TAX INCREMENT FINANCING
REGULAR CURRENT EXPENSE LEVY
2016 - 2017**

Current Year	Column C Roll Back Value Form	Levy Rate/\$100	Taxes Levied
Class I			
Personal Property	\$ _____	13.95	\$ _____
Public Utility	_____		_____
Total Class I	\$ _____		\$ _____
Class II			
Real Estate	\$ _____	27.90	\$ _____
Personal Property	_____		_____
Total Class II	\$ _____		\$ _____
Class III			
Real Estate	\$ _____ 3,000	55.80	\$ _____ 17
Personal Property	_____ 16,656		_____ 93
Public Utility	_____		_____
Total Class III	\$ _____ 19,656		\$ _____ 110
Class IV			
Real Estate	\$ _____ 11,536,190	55.80	\$ _____ 64,372
Personal Property	_____ 1,124,370		_____ 6,274
Public Utility	_____		_____
Total Class IV	\$ _____ 12,660,560		\$ _____ 70,646
Total Value & Projected Revenue	\$ _____ 12,680,216	(Gross)	\$ _____ 70,756
Less Delinquencies, Exonerations & Uncollectable Taxes		3.00%	2,123
Less Tax Discounts		2.00%	1,373
Allowance For Tax Increment Financing			_____
(Use this amount above for Tax Increment Financing)			_____ 67,260

**BERKELEY COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2016 - JUNE 30, 2017**

Account Number	01 GENERAL FUND REVENUE SUMMARY	Budgeted Revenues <small>(Including Revisions)</small>	Budgeted Revenues
		2015 - 2016	2016 - 2017
295			
296			
297			
298		635,591	
299		2,586,920	1,500,000
301	01	17,367,476	17,925,762
301	02-05	1,157,667	1,100,000
301	06	205,000	205,000
301	07		
301	08		
301	09	10,000	8,500
301	10		
301	11	15,000	13,000
301	12		
301	90		
301	91		
301	92		
302		500,000	400,000
303			
304		800,000	1,100,000
306		75,000	80,000
307			
308		100,000	125,000
309		389,000	400,000
310			
311		600,000	600,000
312			
313			
317			
318			
319			
322			
323		25,000	20,000
324			
325			
327		500	250
328			
329			

**BERKELEY COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2016 - JUNE 30, 2017**

Account Number	01 GENERAL FUND REVENUE SUMMARY	Budgeted Revenues	Budgeted Revenues
		(Including Revisions)	
		2015 - 2016	2016 - 2017
330	Sheriff's Earnings	30,000	25,000
331	County Clerk's Earnings	350,000	350,000
332	Circuit Clerk's Earnings	150,000	100,000
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	450,000	495,000
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	380,000	380,000
349	Inspection Fees	550,000	550,000
350	IRP Fees (Interstate Registration Plan)	30,000	40,000
351	Jail Fees		
361	Fines, Fees & Court Costs	65,000	40,000
362	Regional Jail Operations Partial Reimbursement	250,000	195,000
365	Interest Earned	15,000	12,000
366	Miscellaneous Revenue		
367	Sheriff's Commission	15,000	15,000
368	Confiscated Property		
369	Commissions		
370	Gaming Income	50,000	40,000
371	Recycling Programs		
372	Filing Fees		
373	Video Lottery	280,000	250,000
374	Planning Commission Revenue	125,000	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, 2016 - JUNE 30, 2017**

Account Number	01 GENERAL FUND REVENUE SUMMARY	Budgeted Revenues <small>(Including Revisions)</small>	Budgeted Revenues
		2015 - 2016	2016 - 2017
380	Contributions/Transfer from Other Entities		
381	Charges to Other Entities	225,000	200,000
382	Refunds/Reimbursements (External Sources)	425,249	275,000
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 Fund		
399	Transfers Assessor's Valuation Fund		
01	Grand Totals -General Fund Revenues	27,932,403	26,644,512

**BERKELEY COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2016 - JUNE 30, 2017**

Account Number	02 COAL SEVERANCE TAX FUND	Budgeted Revenues 2015 - 2016	Budgeted Revenues 2016 - 2017
298	Assigned Fund Balance	513,988	
305	Coal Severance Tax	264,021	1,000
365	Interest Earned on Investment	1,000	
382	Refunds/Reimbursements		
02	Grand Totals - Coal Severance Tax Fund Revenues	779,009	1,000

**BERKELEY COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2016 - JUNE 30, 2017**

Expenditures	General Fund		Coal Severance Fund	
	General Budget	General Budget	Coal Budget	Coal Budget
	(Including Revisions) 2015 - 2016	2016 - 2017	(Including Revisions) 2015 - 2016	2016 - 2017
GENERAL GOVERNMENT #401 - 699				
401 County Commission/Council	952,199	969,047		
402 County Clerk	856,153	809,664		
403 Circuit Clerk	1,040,949	1,016,158		
404 Sheriff - Treasurer	608,639	590,706		
405 Prosecuting Attorney	1,799,028	1,672,596		
406 Assessor	889,875	850,841		
407 Assessor's Valuation Fund				
408 Statewide Computer Network	98,941	102,484		
409 Sheriff's Tax Processing	146,107	123,080		
410 County Surveyor				
411 Fiduciary Supervisor	181,602	179,002		
412 Agricultural Agent	101,300	89,547		
413 Elections - County Clerk	580,004	595,964		
415 Magistrate Court	75,000	75,000		
416 Circuit Court	792,252	786,127		
417 County Administrator				
418 Purchasing Department				
419 Personnel Office				
420 Custodial	509,882	496,847		
421 Civil Service	7,500	6,788		
422 Capital Planning				
423 Insurance Program (Self Insured)				
424 Courthouse	2,723,475	2,550,196		1,000
425 Other Buildings	2,851,000	2,851,000		
426 Printing				
427 Microfilm				
428 Data Processing	1,035,182	993,946		
429 Regional Development Authority		38,542	38,543	
430 Community Development			5,773	
431 Economic Development		2,500	5,000	
432 Industrial Development				
433 Geographic Information Systems (GIS)				
434 Airports		30,000	34,285	
435 Public Works Department				
436 Rehabilitation of Property	399,327	347,158		
437 Acquisition of Property				
438 Building Inspection	434,153	429,686		
439 Planning & Zoning	220,000	254,379		
440 Engineering	334,779	339,620		

BERKELEY COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2016 - JUNE 30, 2017

Expenditures	General Fund		Coal Severance Fund	
	General Budget	General Budget	Coal Budget	Coal Budget
	<small>(Including Revisions)</small> 2015 - 2016	2016 - 2017	<small>(Including Revisions)</small> 2015 - 2016	2016 - 2017
441 Housing Authority				
442 Federal Grants				
443 State Grants				
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			1,500	
697 Contributions to Comms/Authorities				
698 Transfers/Reimbursements				
699 Contingencies - Not to Exceed 10% of Budget	150,291	291,601	10,000	
TOTAL GENERAL GOVERNMENT	16,787,638	16,492,479	95,101	1,000

**BERKELEY COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2016 - JUNE 30, 2017**

Expenditures	General Fund		Coal Severance Fund	
	General Budget	General Budget	Coal Budget	Coal Budget
	(Including Revisions) 2015 - 2016	2016 - 2017	(Including Revisions) 2015 - 2016	2016 - 2017
PUBLIC SAFETY #700 - 799				
700 Sheriff - Law Enforcement	4,659,385	4,417,805		
701 Sheriff - Service of Process	212,223	210,129		
702 County Jail - Reimbursable J/C				
703 County Jail - Nonreimbursable J/C				
704 Regional Jail	2,900,000	2,800,000		
705 Home Confinement				
706 Concealed Weapons				
707 Investigative Services				
708 Police Special Duty	25,000	10,000		
709 Juvenile Detention Center				
710 Civil Defense				
711 Emergency Services	818,367	766,729		
712 Communication Center	77,213	100,000		
713 Fire Department				
714 Fire Coordinator				
715 Ambulance Authority				
716 Dog Warden/Humane Society	305,360	240,101		
717 Central Garage				
718 Flood Control		800	1,600	
719 Watershed Project				
720 Dams & Dredging				
721 Local Law Enforcement Block Grant				
722 Public Safety Grant		2,500	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		95,000	104,100	
732 Rapid Response				
733 Mapping and Addressing				
734 Local Emergency Planning Commission				
735 Project Lifesaver				
736 K-9				
TOTAL PUBLIC SAFETY	8,997,548	8,643,064	110,700	

**BERKELEY COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2016 - JUNE 30, 2017**

Expenditures	General Fund		Coal Severance Fund	
	General Budget	General Budget	Coal Budget	Coal Budget
	(Including Revisions) 2015 - 2016	2016 - 2017	(Including Revisions) 2015 - 2016	2016 - 2017
HEALTH & SANITATION #800 - 899				
800 Local Health Department	83,719	75,347		
801 Mental Health		36,200	40,000	
802 Other Health Programs		1,160	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	85,686	76,653		
813 Litter Control				
814 Federal Grants - H&S				
815 State Grants - H&S				
TOTAL HEALTH & SANITATION	169,405	189,360	42,320	
CULTURE & RECREATION #900 - 949				
900 Parks & Recreation	296,500	291,800		
901 Swimming Pools				
902 4 - H Camp				
903 Arts & Humanities	2,700	1,250		
904 Museum Commission				
905 Fair Associations/Festivals	600			
906 Youth Camp				
907 Summer Youth Program				
908 Community Center				
909 Historical Commission		600	1,200	
910 Civic Promotion				
911 Visitor's Bureau	194,500	200,000		
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				
TOTAL CULTURE & RECREATION	1,149,274	1,148,624	1,200	

BERKELEY COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2016 - JUNE 30, 2017

Expenditures	General Fund		Coal Severance Fund	
	General Budget	General Budget	Coal Budget	Coal Budget
	(Including Revisions) 2015 - 2016	2016 - 2017	(Including Revisions) 2015 - 2016	2016 - 2017
SOCIAL SERVICES #950 - 959				
950 Social Services	56,250	58,250	4,000	
951 Human Resources		1,250	2,500	
952 Senior Citizens	55,000	49,500		
953 Public Transit	57,000	51,300		
954 Federal Grants				
955 State Grants				
956 Homeless Shelter				
957 Family Law Judge				
958 Community Council				
959 Cemeteries				
TOTAL SOCIAL SERVICES	168,250	160,300	6,500	
CAPITAL PROJECTS #960 - 999				
960 General Government		10,685	16,200	
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				
976 Circuit Clerk				
977 Assessor				
978 Prosecuting Attorney				
979 Sheriff-Treasurer				
980 Sheriff-Law Enforcement	281,476		38,000	
981 Sheriff-Jail				
982 Data Processing				
983 Election - County Clerk				
984 Circuit Court				
985 Community Development				
986 County Commission				
987 Courthouse				
988 Other Buildings	328,812		468,988	
989 Extension Services				
990 Other Boards & Authorities				
991 Purchasing				

BERKELEY COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2016 - JUNE 30, 2017

Expenditures	General Fund		Coal Severance Fund	
	General Budget	General Budget	Coal Budget	Coal Budget
	(Including Revisions) 2015 - 2016	2016 - 2017	(Including Revisions) 2015 - 2016	2016 - 2017
992 Communication Center				
993 Dog Warden				
994 Emergency Services				
995 Service of Process				
996 Ambulance				
997 Water				
998 Parks & Recreation	50,000			
999 Streets and Highways				
TOTAL CAPITAL OUTLAY	660,288	10,685	523,188	
Total Expenditures	27,932,403	26,644,512	779,009	1,000

BERKELEY COUNTY, WEST VIRGINIA FISCAL YEAR JULY 1, 2016 - JUNE 30, 2017

Expenditures	General Fund		Coal Severance Fund	
	General Budget	General Budget	Coal Budget	Coal Budget
	(Including Revisions) 2015 - 2016	2016 - 2017	(Including Revisions) 2015 - 2016	2016 - 2017

	Amount of Appropriation 2016 - 2017	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>80,000</u>	
	<u>80,000</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:

	\$	
Total		

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

Funds:

	\$	
Total		

**BERKELEY COUNTY, WEST VIRGINIA
STATEMENT OF SALARIES OF ELECTED OFFICIALS
FISCAL YEAR JULY 1, 2016 - JUNE 30, 2017**

County Classification:

1

FOR THE FISCAL YEAR JULY 1, 2016 - JUNE 30, 2017, ALL COUNTY OFFICIALS SHOULD BE COMPENSATED BASED ON THE COUNTY'S CLASSIFICATION AS OF: JULY 1,

Office	Elected Official	Does Salary Increase Apply	Date Current Term Began	2016 - 2017 Salary	West Virginia Code Reference
County Council:					
	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	
County Clerk:					
	John W. Small, Jr.	Yes	January 1, 2011	62,093	§7-7-4
Circuit Clerk					
	Virginia Sine	Yes	January 1, 2011	62,093	§7-7-4
Assessor					
	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
Sheriff					
	Kenneth Lemaster	Yes	January 1, 2013	50,266	§7-7-4
	Sheriff's Commission on Taxes			15,000	§11A-1-17
Prosecuting Attorney					
	Pamela Games-Neely	Yes Increase & Full Time	January 1, 2013	108,192	§7-7-4
* Is the Prosecuting Attorney Full Time? (please answer above)					No

W.Va. Code § 7-7-4 Salary Schedule for Counties Approved for Salary Increase				
	County	County &	Assessor &	Prosecuting
Class	Commissioners	Circuit Clerks	Sheriff	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	98,336
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, 2016 - JUNE 30, 2017

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, 2016 - JUNE 30, 2017**

Account Number	REVENUE RECAP	General Fund		Coal Severance Tax	
		Budgeted Revenues		Budgeted Revenues	
		2015 - 2016	2016 - 2017	2015 - 2016	2016 - 2017
280 299	Beginning Balance, July 1st	3,222,511	1,500,000	513,988	
301 302	Taxes	19,255,143	19,652,262		
303 312	Other Taxes	1,964,000	2,305,000	264,021	1,000
317 319	Licenses & Permits				
322 325	Intergovernmental	25,000	20,000		
327 350	Charges for Services	1,940,500	1,940,250		
361 361	Fines	65,000	40,000		
362 362	Regional Jail Op. Partial Reimb.	250,000	195,000		
363 365	Interest	15,000	12,000	1,000	
366 385	Miscellaneous	1,120,249	905,000		
388 399	Transfers	75,000	75,000		
Grand Totals - Revenues		27,932,403	26,644,512	779,009	1,000

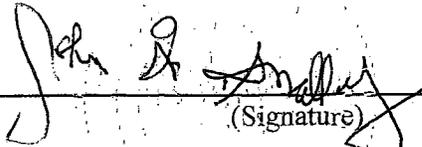
Account Number	EXPENDITURE RECAP	General Fund		Coal Severance Tax	
		Budgeted Expenditures		Budgeted Expenditures	
		2015 - 2016	2016 - 2017	2015 - 2016	2016 - 2017
401 699	General Government Expenditures	16,787,638	16,492,479	95,101	1,000
698 698	Transfers				
700 799	Public Safety Expenditures	8,997,548	8,643,064	110,700	
800 899	Health & Sanitation Expenditures	169,405	189,360	42,320	
900 949	Culture & Recreation Expenditures	1,149,274	1,148,624	1,200	
950 959	Social Services Expenditures	168,250	160,300	6,500	
960 999	Capital Projects Expenditures	660,288	10,685	523,188	
Grand Totals - Expenditures		27,932,403	26,644,512	779,009	1,000

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 10th DAY OF MARCH 2016.


 (Signature)

BERKELEY COUNTY, WEST VIRGINIA
058 FINANCIAL STABILIZATION / RAINY DAY FUND
FISCAL YEAR JULY 1, 2016 - JUNE 30, 2017

Account Number	REVENUES	Actual Amount	Budgeted Revenues
		6/30/2015	2016 - 2017
299	Unassigned Fund Balance		
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		-
058	Totals -Financial Stabilization / Rainy Day Fund Revenues	-	-

Account Number	EXPENDITURES	Actual Amount	Estimated Budget
		6/30/2015	2016 - 2017
696	Transfers to General Fund		-
698	Transfers/Reimbursements		
699	Contingencies		
	Totals - Financial Stabilization / Rainy Day Expenditures	-	-

Amount of Financial Stabilization Fund	\$	-
Less: 30% of General County Fund		7,993,354
Amount over /under 30% of General Fund Budget	\$	(7,993,354)

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



State of West Virginia
Glen B. Gainer III
State Auditor

Office of the State Auditor
Local Government Services
200 West Main Street
Clarksburg, West Virginia 26301

Toll Free: (877) 982-9148
Telephone: (304) 627-2415
Fax: (304) 627-2417
www.wvsao.gov

March 17, 2016

NOTICE OF APPROVAL OF THE LEVY ESTIMATE (BUDGET)

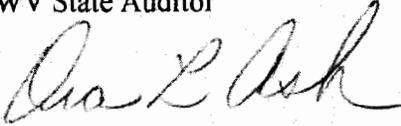
TO: Berkeley County Commission

In accordance with the provisions of Chapter 11, Article 8, of the West Virginia Code, as amended, the State Auditor of West Virginia hereby approves your Levy Estimate (Budget) for the fiscal year beginning July 1, 2016.

With this written approval, the levying body shall meet on the third Tuesday in April (April 19) to hear and consider any objections and to officially adopt the levy rates for property taxation. The clerk/recording officer, within three days of such meeting, shall prepare and forward to the State Auditor the officially adopted levy rates and levy order.

If you have any questions, please do not hesitate to contact me at 304-627-2415 or 1-877-982-9148 extension 5114, Shellie Humphrey extension 5119, Tiffany Hess extension 5118 or Karen Drain extension 5101.

Sincerely,
Glen B. Gainer III
WV State Auditor


By: Ora L. Ash
Deputy State Auditor
Local Government Services

RECEIVED
2016 MAR 21 AM 10:35
BERKELEY COUNTY COUNCIL