

FISCAL YEAR JULY 1, 2014 - JUNE 30, 2015

**Berkeley**

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**County Council**

CLASS: 1

TOTAL ASSESSED VALUE: 5,359,134,883

**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: 400 West Stephen Street' Suite 201				
		City, State Zip Code: <u>Martinsburg, WV, 25401</u>				
COUNCIL MEETS	<u>Thursdays at 9:30 a.m.</u>	<u>Courthouse Hours</u>		<u>8:00 a.m. to 5:00 p.m.</u>		
PRESIDENT	<u>Douglas E. Copenhaver, Jr.</u>	PHONE	<u>304-264-1923</u>	ext.	FAX <u>304-264-5049</u>	E-MAIL <u>dcopenhaver@berkeleywv.org</u>
COUNCIL	<u>James P. Whitacre</u>	PHONE	<u>304-264-1923</u>	ext.	FAX <u>304-264-5049</u>	E-MAIL <u>jwhitacre@berkeleywv.org</u>
COUNCIL	<u>Elaine C. Mauck</u>	PHONE	<u>304-264-1923</u>	ext.	FAX <u>304-264-5049</u>	E-MAIL <u>emauck@berkeleywv.org</u>
COUNCIL	<u>Anthony J. Petrucci</u>	PHONE	<u>304-264-1923</u>	ext.	FAX <u>304-264-5049</u>	E-MAIL <u>apetrucci@berkeleywv.org</u>
COUNCIL	<u>James R. Barnhart</u>	PHONE	<u>304-264-1923</u>	ext.	FAX <u>304-264-5049</u>	E-MAIL <u>jbarnhart@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>lhess1@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>304-267-5003</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:

Douglas E. Copenhaver, Jr., President

James P. Whitacre, Council

Authorized Name and Title:

Elaine C. Mauck, Council

Anthony J. Petrucci, Council

James R. Barnhart, Council

**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>
<b>Name</b>	<b>Title</b>	<b>Phone</b>	<b>Fax</b>	<b>Email</b>

**ANY QUESTIONS ABOUT COMPLETING THESE FORMS SHOULD BE DIRECTED TO LOCAL GOVERNMENT SERVICES, WEST VIRGINIA STATE AUDITOR'S OFFICE, 200 WEST MAIN STREET, CLARKSBURG WEST VIRGINIA 26301 OR TELEPHONE 627-2415 (TOLL FREE) 1-877-982-9148.**

# CERTIFICATE OF VALUATION

**Berkeley County Council**

(Levying Body)

**Berkeley**

(County)

**TO: County Council President**

(County Council President, School Board Secretary or Municipal Clerk or Recorder)

The undersigned Assessor and County Clerk of said County do hereby certify the assessed value of the various classes of real estate, personal property and public utility property for the assessment year 2014.

	<b>Column A</b>	<b>Column B</b>	<b>Column C</b>	<b>Column D</b>	<b>Column E</b>
	<b>Assessed Value Including Back Tax And New Property (Total)</b>	<b>All Other Exempt Value (excluding P U)</b>	<b>Gross Assessed (Col A Plus Col B) (County Classification Purpose Only)</b>	<b>Homestead Exempt Value</b>	<b>Assessed Valuation For Tax Purposes (w/o Homestead &amp; Exempt) (Col A Minus Col D)</b>
<b>Class I</b>					
Personal Property					
Public Utility Property					
<b>Total Class I</b>					
<b>Class II</b>					
Real Estate	N/A	N/A	N/A	N/A	2,795,226,560
Personal Property	N/A	N/A	N/A	N/A	10,061,810
<b>Total Class II</b>					<b>2,805,288,370</b>
<b>Class III</b>					
Real Estate	N/A	N/A	N/A		836,705,100
Personal Property	N/A	N/A	N/A		475,088,727
Public Utility Property	N/A	N/A	N/A		135,693,779
<b>Total Class III</b>					<b>1,447,487,606</b>
<b>Class IV</b>					
Real Estate	N/A	N/A	N/A		312,049,630
Personal Property	N/A	N/A	N/A		78,819,712
Public Utility Property	N/A	N/A	N/A		37,060,613
<b>Total Class IV</b>					<b>427,929,955</b>
<b>TOTAL FOR LEVYING BODY</b>	<b>N/A</b>	<b>N/A</b>	<b>5,359,134,883</b>	<b>N/A</b>	<b>4,680,705,931</b>

**Berkeley County Council**  
**SUPPLEMENTAL INFORMATION**  
**FISCAL YEAR JULY 1, 2014 - JUNE 30, 2015**

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>18,208,251</u>

(Previous Years Projected Revenue from LAST YEAR'S "Levy page" tab: 'REGULAR CURRENT EXPENSE LEVY' Page, cell 131)

## 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 2014.

	<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)
<b>Class I</b>				
Personal Property				
Public Utility Property				
<b>Total Class I</b>				
<b>Class II</b>				
Real Estate	N/A	N/A		2,761,550,010
Personal Property	N/A	N/A		9,380,915
<b>Total Class II</b>				2,770,930,925
<b>Class III</b>				
Real Estate	N/A	N/A		823,976,800
Personal Property	N/A	N/A	19,772	475,068,955
Public Utility Property	N/A	N/A		135,693,779
<b>Total Class III</b>			19,772	1,434,739,534
<b>Class IV</b>				
Real Estate	N/A	N/A	12,632,570	298,174,340
Personal Property	N/A	N/A	752,706	78,067,006
Public Utility Property	N/A	N/A		34,345,055
<b>Total Class IV</b>			13,385,276	410,586,401
<b>TOTAL FOR LEVYING BODY</b>			13,405,048	4,616,256,860

# BERKELEY COUNTY, WEST VIRGINIA CALCULATING REDUCED LEVY RATE 2014 - 2015

CLASS	ROLL BACK VALUE (Column D)	X	WEIGHTING	=	WEIGHTED ASSESSED VALUE
Class 1	\$ _____	X	0.01	=	\$ _____ <b>0</b>
Class 2	<u>2,770,930,925</u>	X	0.02	=	<u>55,418,619</u>
Class 3	<u>1,434,739,534</u>	X	0.04	=	<u>57,389,581</u>
Class 4	<u>410,586,401</u>	X	0.04	=	<u>16,423,456</u>
<b>Total All Classes</b>	<b>\$ <u>4,616,256,860</u></b>		<b>(Total WAV)</b>		<b>\$ <u>129,231,656</u></b>

Assessor's Valuation % per PVC: 2.00%  
 Previous year's project: \$ 18,208,251 103.00% % \$ 18,754,499

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      **0.1451**

# BERKELEY COUNTY, WEST VIRGINIA CALCULATING REDUCED LEVY RATE Maximum with Hearing 2014 - 2015

CLASS	ROLL BACK VALUE (Column D)	X	WEIGHTING	=	WEIGHTED ASSESSED VALUE
Class 1	\$ _____	X	0.01	=	\$ _____
Class 2	<u>2,770,930,925</u>	X	0.02	=	<u>55,418,619</u>
Class 3	<u>1,434,739,534</u>	X	0.04	=	<u>57,389,581</u>
Class 4	<u>410,586,401</u>	X	0.04	=	<u>16,423,456</u>
<b>Total All Classes</b>	<b>\$ <u>4,616,256,860</u></b>		<b>(Total WAV)</b>		<b>\$ <u>129,231,656</u></b>

Assessor's Valuation % per PVC: 2.00%  
 Previous year's project: \$ 18,208,251 112.00% % \$ 20,393,241

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 0.1578

**BERKELEY COUNTY, WEST VIRGINIA  
LEVY PAGE  
REGULAR CURRENT EXPENSE LEVY  
2014 - 2015**

	Column E Certificate of Valuation Assessed Value for Tax Purposes	Levy Rate/\$100	Taxes Levied
<b>Current Year</b>			
<b>Class I</b>			
Personal Property	\$ _____	13.95	\$ _____
Public Utility	_____		_____
<b>Total Class I</b>	\$ _____		\$ _____
<b>Class II</b>			
Real Estate	\$ 2,795,226,560	27.90	\$ 7,798,682
Personal Property	10,061,810		28,072
<b>Total Class II</b>	\$ 2,805,288,370		\$ 7,826,754
<b>Class III</b>			
Real Estate	\$ 836,705,100	55.80	\$ 4,668,814
Personal Property	475,088,727		2,650,995
Public Utility	135,693,779		757,171
<b>Total Class III</b>	\$ 1,447,487,606		\$ 8,076,980
<b>Class IV</b>			
Real Estate	\$ 312,049,630	55.80	\$ 1,741,237
Personal Property	78,819,712		439,814
Public Utility	37,060,613		206,798
<b>Total Class IV</b>	\$ 427,929,955		\$ 2,387,849
<b>Total Value &amp; Projected Revenue</b>	\$ <u>4,680,705,931</u>		\$ <u>18,291,583</u>
Less Delinquencies, Exonerations & Uncollectable Taxes		3.00% . . . . .	548,747
Less Tax Discounts		2.00% . . . . .	354,857
Less Allowance for Tax Increment Financing - see worksheet (Subtracted from regular current expense taxes levied only)		. . . . .	71,105
<b>Total Projected Property Tax Collection</b>		. . . . .	<b>17,316,874</b>
Less Assessor Valuation Fund (Subtracted from regular current expense taxes levied only)		2.00% . . . . .	346,337
<b>Net Amount to be Raised by Levy of Property Taxes For Budget Purposes (Transfer amount to Worksheet GCRev - Account No. 301-01)</b>			<b>\$ 16,970,537</b>



**BERKELEY COUNTY, WEST VIRGINIA  
ALLOWANCE FOR TAX INCREMENT FINANCING  
REGULAR CURRENT EXPENSE LEVY  
2014 - 2015**

<b>Current Year</b>	<b>Column C Roll Back Value Form</b>	<b>Levy Rate/\$100</b>	<b>Taxes Levied</b>
<b>Class I</b>			
Personal Property	\$ _____	13.95	\$ _____
Public Utility	_____		_____
<b>Total Class I</b>	<b>\$ _____</b>		<b>\$ _____</b>
<b>Class II</b>			
Real Estate	\$ _____	27.90	\$ _____
Personal Property	_____		_____
<b>Total Class II</b>	<b>\$ _____</b>		<b>\$ _____</b>
<b>Class III</b>			
Real Estate	\$ _____	55.80	\$ _____
Personal Property	_____ 19,772		_____ 110
Public Utility	_____		_____
<b>Total Class III</b>	<b>\$ _____ 19,772</b>		<b>\$ _____ 110</b>
<b>Class IV</b>			
Real Estate	\$ _____ 12,632,570	55.80	\$ _____ 70,490
Personal Property	_____ 752,706		_____ 4,200
Public Utility	_____		_____
<b>Total Class IV</b>	<b>\$ _____ 13,385,276</b>		<b>\$ _____ 74,690</b>
<b>Total Value &amp; Projected Revenue</b>	<b>\$ _____ 13,405,048</b>	<b>(Gross)</b>	<b>\$ _____ 74,800</b>
Less Delinquencies, Exonerations & Uncollectable Taxes		3.00% .....	2,244
Less Tax Discounts		2.00% .....	1,451
<b>Allowance For Tax Increment Financing</b>			<b>71,105</b>
<b>(Use this amount above for Tax Increment Financing)</b>			<b>_____</b>

**BERKELEY COUNTY, WEST VIRGINIA  
FISCAL YEAR JULY 1, 2014 - JUNE 30, 2015**

Account Number	01 GENERAL FUND REVENUE SUMMARY	Budgeted Revenues (Including Revisions)	Budgeted Revenues
		2013 - 2014	2014 - 2015
295	Nonspendable Fund Balance		
296	Restricted Fund Balance		
297	Committed Fund Balance		
298	Assigned Fund Balance		
299	Unassigned Fund Balance	2,500,000	2,500,000
301 01	Property Taxes - Current Expense (Page 3-Net)	16,879,930	16,970,537
301 02-05	Prior Year Taxes	1,060,922	1,146,667
301 06	Supplemental Taxes	202,766	205,000
301 07	Surplus		
301 08	Delinquent & Nonentered Land Fund		
301 09	Redemptions from State Auditor	13,000	15,000
301 10	Prior Years Fifth and Other Prior Years		
301 11	Tax Lien Surplus	15,725	15,000
301 12	Tax Loss Restoration		
301 90	Property Taxes - Excess Levy (Page 4-Net)		
301 91	Property Taxes - Excess Levy (Page 4-Net)		
301 92	Property Taxes - Excess Levy (Page 4-Net)		
302	Tax Penalties, Interest & Publication Fees	389,680	400,000
303	Dog Taxes		
304	Property Transfer Tax	751,826	800,000
306	Gas and Oil Severance Tax	63,778	60,000
307	Horse and Dog Racing Tax		
308	Wine & Liquor Tax	228,705	235,000
309	Hotel Occupancy Tax	491,880	450,000
310	Waste Coal Producing Counties		
311	Payment in Lieu of Taxes	604,058	605,000
312	Synthetic Fuel Tax		
313	Miscellaneous Energy Tax (Coal Bed Methane)		
317	Licenses		
318	Building Permits		
319	Miscellaneous Permits		
322	Federal Grants		
323	State Grants	99,000	25,000
324	Other Grants		
325	Federal Payment in Lieu of Taxes		
327	Charges for Services	1,325	1,200
328	Magistrate Court Clerk		
329	Sheriff's Service of Process		
330	Sheriff's Earnings	35,472	35,000
331	County Clerk's Earnings	363,678	363,000

**BERKELEY COUNTY, WEST VIRGINIA**  
**FISCAL YEAR JULY 1, 2014 - JUNE 30, 2015**

Account Number	01 GENERAL FUND REVENUE SUMMARY	Budgeted Revenues	Budgeted Revenues
		(Including Revisions) 2013 - 2014	2014 - 2015
332	Circuit Clerk's Earnings	156,353	155,000
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	269,420	260,000
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	392,763	410,000
349	Inspection Fees	475,000	475,000
350	IRP Fees (Interstate Registration Plan)	37,329	37,340
351	Jail Fees		
361	Fines, Fees & Court Costs	61,037	62,000
362	Regional Jail Operations Partial Reimbursement	273,246	274,000
365	Interest Earned	23,116	24,000
366	Miscellaneous Revenue		
367	Sheriff's Commission	15,000	15,000
368	Confiscated Property		
369	Commissions		
370	Gaming Income	53,019	39,775
371	Recycling Programs		
372	Filing Fees		
373	Video Lottery	371,532	280,000
374	Planning Commission Revenue	44,502	100,000
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		
381	Charges to Other Entities	195,959	325,000
382	Refunds/Reimbursements (External Sources)	125,000	275,000
383	Parking		

**BERKELEY COUNTY, WEST VIRGINIA**  
**FISCAL YEAR JULY 1, 2014 - JUNE 30, 2015**

Account Number	01 GENERAL FUND REVENUE SUMMARY	Budgeted Revenues <small>(Including Revisions)</small>	Budgeted Revenues
		2013 - 2014	2014 - 2015
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	35,000
398	Transfers from Rainy Day Fund		
399	Transfers Assessor's Valuation Fund		
<b>01</b>	<b>Grand Totals -General Fund Revenues</b>	<b>26,407,693</b>	<b>26,668,519</b>

**BERKELEY COUNTY, WEST VIRGINIA  
FISCAL YEAR JULY 1, 2014 - JUNE 30, 2015**

Account Number	02 COAL SEVERANCE TAX FUND	Budgeted Revenues 2013 - 2014	Budgeted Revenues 2014 - 2015
298	Assigned Fund Balance		
305	Coal Severance Tax	296,308	244,308
365	Interest Earned on Investment	1,000	1,000
382	Refunds/Reimbursements		
<b>02</b>	<b>Grand Totals - Coal Severance Tax Fund Revenues</b>	<b>297,308</b>	<b>245,308</b>

**BERKELEY COUNTY, WEST VIRGINIA  
FISCAL YEAR JULY 1, 2014 - JUNE 30, 2015**

Expenditures	General Fund		Coal Severance Fund	
	General Budget	General Budget	Coal Budget	Coal Budget
	(Including Revisions) 2013 - 2014	2014 - 2015	(Including Revisions) 2013 - 2014	2014 - 2015
<b>GENERAL GOVERNMENT #401 - 699</b>				
401 County Commission/Council	942,919	946,600		
402 County Clerk	802,851	820,778		
403 Circuit Clerk	961,078	979,576		
404 Sheriff - Treasurer	596,474	593,675		
405 Prosecuting Attorney	1,441,103	1,617,662		
406 Assessor	844,555	853,449		
407 Assessor's Valuation Fund				
408 Statewide Computer Network	102,400	103,002		
409 Sheriff's Tax Processing	150,000	166,633		
410 County Surveyor				
411 Fiduciary Supervisor	173,665	174,138		
412 Agricultural Agent	89,943	90,475		
413 Elections - County Clerk	557,260	545,172		
415 Magistrate Court	75,000	75,000		
416 Circuit Court	1,093,671	754,770		
417 County Administrator				
418 Purchasing Department				
419 Personnel Office				
420 Custodial	470,930	479,350		
421 Civil Service	10,000	10,000		
422 Capital Planning				
423 Insurance Program (Self Insured)	260,000			
424 Courthouse	2,604,000	2,630,000		
425 Other Buildings	2,587,524	2,650,000		
426 Printing				
427 Microfilm				
428 Data Processing	934,563	975,618		
429 Regional Development Authority			38,543	38,543
430 Community Development			5,000	
431 Economic Development			70,000	80,000
432 Industrial Development				
433 Geographic Information Systems (GIS)				
434 Airports	37,500	34,285		
435 Public Works Department				
436 Rehabilitation of Property	460,608	399,231		
437 Acquisition of Property				
438 Building Inspection	367,051	416,775		
439 Planning & Zoning	266,511	216,320		
440 Engineering	303,326	327,160		

**BERKELEY COUNTY, WEST VIRGINIA  
FISCAL YEAR JULY 1, 2014 - JUNE 30, 2015**

<b>Expenditures</b>	<b>General Fund</b>		<b>Coal Severance Fund</b>	
	<b>General Budget</b>	<b>General Budget</b>	<b>Coal Budget</b>	<b>Coal Budget</b>
	(Including Revisions) 2013 - 2014	2014 - 2015	(Including Revisions) 2013 - 2014	2014 - 2015
441 Housing Authority				
442 Federal Grants				
443 State Grants				31,090
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	150,000			
697 Contributions to Comms/Authorities				
698 Transfers/Reimbursements				
699 <b>Contingencies - Not to Exceed 10% of Budget</b>	299,390	226,661		
<b>TOTAL GENERAL GOVERNMENT</b>	16,582,322	16,086,330	113,543	149,633

**BERKELEY COUNTY, WEST VIRGINIA  
FISCAL YEAR JULY 1, 2014 - JUNE 30, 2015**

Expenditures	General Fund		Coal Severance Fund	
	General Budget	General Budget	Coal Budget	Coal Budget
	(Including Revisions) 2013 - 2014	2014 - 2015	(Including Revisions) 2013 - 2014	2014 - 2015
<b>PUBLIC SAFETY #700 - 799</b>				
700 Sheriff - Law Enforcement	3,563,611	4,425,175		
701 Sheriff - Service of Process	184,225	212,058		
702 County Jail - Reimbursable J/C				
703 County Jail - Nonreimbursable J/C				
704 Regional Jail	3,008,700	2,825,000		
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	505,355	689,386		
712 Communication Center		100,000		
713 Fire Department				
714 Fire Coordinator				
715 Ambulance Authority				
716 Dog Warden/Humane Society	332,945	289,290		
717 Central Garage				
718 Flood Control	2,700	1,500		
719 Watershed Project				
720 Dams & Dredging				
721 Local Law Enforcement Block Grant				
722 Public Safety Grant	5,000	5,000		
723 Public Safety Grant				
724 Public Safety Grant				
725 Public Safety Grant				
726 Public Safety Grant				
727 Public Safety Grant				
728 Public Safety Grant				
729 Public Safety Grant				
730 Courthouse Security			27,450	
731 Community Based Corrections Program	106,290			
732 Rapid Response				
733 Mapping and Addressing				
734 Local Emergency Planning Commission				
735 Project Lifesaver				
736 K-9				
<b>TOTAL PUBLIC SAFETY</b>	<b>7,733,826</b>	<b>8,572,409</b>	<b>27,450</b>	



**BERKELEY COUNTY, WEST VIRGINIA**  
**FISCAL YEAR JULY 1, 2014 - JUNE 30, 2015**

<b>Expenditures</b>	<b>General Fund</b>		<b>Coal Severance Fund</b>	
	<b>General Budget</b>	<b>General Budget</b>	<b>Coal Budget</b>	<b>Coal Budget</b>
	(Including Revisions) 2013 - 2014	2014 - 2015	(Including Revisions) 2013 - 2014	2014 - 2015
<b>HEALTH &amp; SANITATION #800 - 899</b>				
800 Local Health Department	74,681	82,149		
801 Mental Health	55,500	40,000		
802 Other Health Programs	2,500	2,100		
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	85,007		
813 Litter Control				
814 Federal Grants - H&S				
815 State Grants - H&S				
<b>TOTAL HEALTH &amp; SANITATION</b>	<b>210,788</b>	<b>209,256</b>		
<b>CULTURE &amp; RECREATION #900 - 949</b>				
900 Parks & Recreation	318,000	297,050		
901 Swimming Pools				
902 4 - H Camp				
903 Arts & Humanities				
904 Museum Commission	1,000			
905 Fair Associations/Festivals	500	500		
906 Youth Camp				
907 Summer Youth Program				
908 Community Center				
909 Historical Commission	1,000	1,000		
910 Civic Promotion				
911 Visitor's Bureau	245,940	225,000		
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				
<b>TOTAL CULTURE &amp; RECREATION</b>	<b>1,221,414</b>	<b>1,178,524</b>		

**BERKELEY COUNTY, WEST VIRGINIA  
FISCAL YEAR JULY 1, 2014 - JUNE 30, 2015**

Expenditures	General Fund		Coal Severance Fund	
	General Budget	General Budget	Coal Budget	Coal Budget
	(Including Revisions) 2013 - 2014	2014 - 2015	(Including Revisions) 2013 - 2014	2014 - 2015
<b>SOCIAL SERVICES #950 - 959</b>				
950 Social Services	5,500	5,500		
951 Human Resources	2,500	2,500		
952 Senior Citizens	55,000	55,000		
953 Public Transit	45,000	50,000		
954 Federal Grants				
955 State Grants				
956 Homeless Shelter				
957 Family Law Judge				
958 Community Council				
959 Cemeteries				
<b>TOTAL SOCIAL SERVICES</b>	<b>108,000</b>	<b>113,000</b>		
<b>CAPITAL PROJECTS #960 - 999</b>				
960 General Government	7,515			95,675
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	2,585		106,315	
975 County Clerk				
976 Circuit Clerk				
977 Assessor				
978 Prosecuting Attorney				
979 Sheriff-Treasurer				
980 Sheriff-Law Enforcement				
981 Sheriff-Jail				
982 Data Processing				
983 Election - County Clerk				
984 Circuit Court				
985 Community Development				
986 County Commission				
987 Courthouse				
988 Other Buildings	541,243	500,000		
989 Extension Services				
990 Other Boards & Authorities				
991 Purchasing				

**BERKELEY COUNTY, WEST VIRGINIA**  
**FISCAL YEAR JULY 1, 2014 - JUNE 30, 2015**

<b>Expenditures</b>	<b>General Fund</b>		<b>Coal Severance Fund</b>	
	<b>General Budget</b>	<b>General Budget</b>	<b>Coal Budget</b>	<b>Coal Budget</b>
	(Including Revisions) 2013 - 2014	2014 - 2015	(Including Revisions) 2013 - 2014	2014 - 2015
992 Communication Center				
993 Dog Warden				
994 Emergency Services		9,000		
995 Service of Process				
996 Ambulance				
997 Water				
998 Parks & Recreation			50,000	
999 Streets and Highways				
<b>TOTAL CAPITAL OUTLAY</b>	551,343	509,000	156,315	95,675
<b>Total Expenditures</b>	26,407,693	26,668,519	297,308	245,308

## BERKELEY COUNTY, WEST VIRGINIA FISCAL YEAR JULY 1, 2014 - JUNE 30, 2015

<b>Expenditures</b>	General Fund		Coal Severance Fund	
	General Budget	General Budget	Coal Budget	Coal Budget
	(Including Revisions) 2013 - 2014	2014 - 2015	(Including Revisions) 2013 - 2014	2014 - 2015

	Amount of Appropriation 2014 - 2015	Account Number
PREMIUM TO PROSECUTING ATTORNEY INSTITUTE:	4,800	401
AUDIT COST / ALL FUNDS:	40,000	401

**Gas & Oil Expenditures**

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

60,000  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
60,000

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, 2014 - JUNE 30, 2015**

County Classification:

1

FOR THE FISCAL YEAR JULY 1, 2014 - JUNE 30, 2015, ALL COUNTY OFFICIALS SHOULD BE COMPENSATED BASED ON THE COUNTY'S CLASSIFICATION AS OF: JULY 1,

Office	Elected Official	Date Current Term Began	2014 - 2015 Salary	West Virginia Code Reference
<b>County Council:</b>				
	Douglas E. Copenhaver, Jr.	January 1, 2011	36,960	§7-7-4
	James P. Whitacre	January 1, 2011	36,960	
	Elaine C. Mauck	January 1, 2013	36,960	
	Anthony J. Petrucci	January 1, 2009	36,960	
	James R. Barnhart	January 1, 2013	36,960	
<b>County Clerk:</b>				
	John W. Small, Jr.	January 1, 2011	55,440	§7-7-4
<b>Circuit Clerk</b>				
	Virginia Sine	January 1, 2011	55,440	§7-7-4
<b>Assessor</b>				
	Larry Hess	January 1, 2013	44,880	§7-7-4
	Agricultural Report		4,488	§7-7-6c
	Supplemental Salary		15,000	§7-7-6b
<b>Sheriff</b>				
	Kenneth Lemaster	January 1, 2013	44,880	§7-7-4
	Sheriff's Commission on Taxes		15,000	§11A-1-17
<b>Prosecuting Attorney</b>				
	Pamela Games-Neely	January 1, 2013	96,600	§7-7-4
<b>* Is the Prosecuting Attorney Full Time ?</b>				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, 2014 - JUNE 30, 2015**

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, 2014 - JUNE 30, 2015**

Account Number	REVENUE RECAP	General Fund		Coal Severance Tax		
		Budgeted Revenues		Budgeted Revenues		
		2013 - 2014	2014 - 2015	2013 - 2014	2014 - 2015	
280	299	Beginning Balance, July 1st	2,500,000	2,500,000		
301	302	Taxes	18,562,023	18,752,204		
303	312	Other Taxes	2,140,247	2,150,000	296,308	244,308
317	319	Licenses & Permits				
322	325	Intergovernmental	99,000	25,000		
327	350	Charges for Services	1,731,340	1,736,540		
361	361	Fines	334,283	336,000		
362	365	Interest	23,116	24,000	1,000	1,000
366	385	Miscellaneous	805,012	1,034,775		
388	399	Transfers	212,672	110,000		
		<b>Grand Totals - Revenues</b>	<b>26,407,693</b>	<b>26,668,519</b>	<b>297,308</b>	<b>245,308</b>

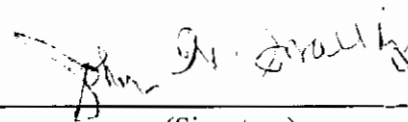
Account Number	EXPENDITURE RECAP	General Fund		Coal Severance Tax		
		Budgeted Expenditures		Budgeted Expenditures		
		2013 - 2014	2014 - 2015	2013 - 2014	2014 - 2015	
401	699	General Government Expenditures	16,582,322	16,086,330	113,543	149,633
698	698	Transfers				
700	799	Public Safety Expenditures	7,733,826	8,572,409	27,450	
800	899	Health & Sanitation Expenditures	210,788	209,256		
900	949	Culture & Recreation Expenditures	1,221,414	1,178,524		
950	959	Social Services Expenditures	108,000	113,000		
960	999	Capital Projects Expenditures	551,343	509,000	156,315	95,675
		<b>Grand Totals - Expenditures</b>	<b>26,407,693</b>	<b>26,668,519</b>	<b>297,308</b>	<b>245,308</b>

Budget Basis of Accounting:

Cash Basis

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

I, John W. Small, Jr., CLERK OF THE COUNTY COUNCIL OF SAID COUNTY, DO HEREBY CERTIFY THAT THE FOREGOING ARE TRUE COPIES FROM THE RECORD OF ORDERS MADE AND ENTERED BY SAID COUNCIL ON THE \_\_\_\_ DAY OF MARCH 2014.



(Signature)

**BERKELEY COUNTY, WEST VIRGINIA**  
**058 FINANCIAL STABILIZATION / RAINY DAY FUND**  
**FISCAL YEAR JULY 1, 2014 - JUNE 30, 2015**

Account Number	REVENUES	Actual Amount	Budgeted Revenues
		6/30/2013	2014 - 2015
299	Unassigned Fund Balance	657,019	226,661
322	Federal Grants		
323	State Grants		
324	Other Grants		
365	Interest Earned		
366	Miscellaneous Revenue		
380	Contributions/Transfer from Other Entities		
388 001	Transfers From Other Funds		
398	Transfers From General Fund		-
<b>058</b>	<b>Totals -Financial Stabilization / Rainy Day Fund Revenues</b>	<b>657,019</b>	<b>226,661</b>

Account Number	EXPENDITURES	Actual Amount	Estimated Budget
		6/30/2013	2014 - 2015
696	Transfers to General Fund	443,713	-
698	Transfers/Reimbursements		
699	Contingencies	213,306	226,661
	<b>Totals - Financial Stabilization / Rainy Day Expenditures</b>	<b>657,019</b>	<b>226,661</b>

Amount of Financial Stabilization Fund	\$	226,661
Less: 30% of General County Fund		8,000,556
Amount over /under 30% of General Fund Budget	\$	(7,773,895)

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