

FISCAL YEAR JULY 1, 2011 - JUNE 30, 2012

**Berkeley**

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**County Commission**

CLASS:   1  

TOTAL ASSESSED VALUE:   5,397,058,128  

**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 Berkeley County Commission Mailing Address: 400 West Stephen Street, Suite 201  
Martinsburg, WV 25401

COMMISSION MEETS First Thursday; 9:30 and 6:00 and 9:30 Thursday Thereafter Courthouse Hours

PRESIDENT	<u>William L. Stubblefield</u>	PHONE	<u>304 264-1923</u>	ext.	FAX	<u>304 267-5049</u>	E-MAIL	<u>wstubblefield@berkeleywv.org</u>
COMMISSIONER	<u>Anthony J. Petrucci</u>	PHONE	<u>304 264-1923</u>	ext.	FAX	<u>304 267-5049</u>	E-MAIL	<u>apetrucci@berkeleywv.org</u>
COMMISSIONER	<u>Douglas Copenhaver</u>	PHONE	<u>304 264-1923</u>	ext.	FAX	<u>304 267-5049</u>	E-MAIL	<u>dcopenhaver@berkeleywv.org</u>
COMMISSIONER	<u>James Whitacre</u>	PHONE	<u>304 264-1923</u>	ext.	FAX	<u>304 267-5049</u>	E-MAIL	<u>jwhitacre@berkeleywv.org</u>
COMMISSIONER	<u>Elaine Mauck</u>	PHONE	<u>304 264-1923</u>	ext.	FAX	<u>304 267-5049</u>	E-MAIL	<u>emauck@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>tpphysioc@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>Patsy Kilmer</u>	PHONE	<u>304 264-1921</u>	ext.	FAX	<u>304 262-8484</u>	E-MAIL	<u>pkilmer@berkeleywv.org</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		PHONE		ext.	FAX		E-MAIL	
TAX OFFICE		PHONE		ext.	FAX		E-MAIL	

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

Authorized Name and Title: \_\_\_\_\_  
 Authorized Name and Title: \_\_\_\_\_  
William L. Stubblefield President  
Anthony J. Petrucci Vice-President

**PERSON TO CONTACT FOR BUDGET INFORMATION**

Deborah Hammond County Administrator (304) 264-1923 304 267-5049 dhammond@berkeleywv.org  
 Name Title Phone Fax Email

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

# CERTIFICATE OF VALUATION

**Berkeley County 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 2011.

	<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	2,923,743,610
Personal Property	N/A	N/A	N/A	N/A	17,353,786
<b>Total Class II</b>					2,941,097,396
<b>Class III</b>					
Real Estate	N/A	N/A	N/A		898,888,370
Personal Property	N/A	N/A	N/A		413,424,220
Public Utility Property	N/A	N/A	N/A		150,590,149
<b>Total Class III</b>					1,462,902,739
<b>Class IV</b>					
Real Estate	N/A	N/A	N/A		338,495,540
Personal Property	N/A	N/A	N/A		79,190,715
Public Utility Property	N/A	N/A	N/A		32,504,832
<b>Total Class IV</b>					450,191,087
TOTAL FOR LEVYING BODY	N/A	N/A	5,397,058,128	N/A	4,854,191,222
Previous Year Total	N/A	N/A	N/A	N/A	5,080,508,667

**ASSESSED VALUES FOR CALCULATING  
REDUCED (ROLLED BACK) LEVY RATES**

**Berkeley County Commission**

**Berkeley**

(Levying Body)

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 2011.

	<b>Column A</b>	<b>Column B</b>	<b>Column C</b>	<b>Column D</b>
	<b>Assessed Valuation For Tax Purposes (w/o Homestead &amp; Exempt</b>	<b>New Property and Back Tax Property (Excluding TIF)</b>	<b>TIF Tax Incremental Financing Value</b>	<b>Assessed Valuation For Tax Purposes Minus New Property, Back Tax Property &amp; TIF (Col A Minus Col B and C)</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		2,882,799,430
Personal Property	N/A	N/A		16,803,601
<b>Total Class II</b>				2,899,603,031
<b>Class III</b>				
Real Estate	N/A	N/A		879,562,910
Personal Property	N/A	N/A		381,226,769
Public Utility Property	N/A	N/A		125,869,890
<b>Total Class III</b>				1,386,659,569
<b>Class IV</b>				
Real Estate	N/A	N/A	11,159,520	326,758,280
Personal Property	N/A	N/A	759,473	78,431,007
Public Utility Property	N/A	N/A		31,865,493
<b>Total Class IV</b>			11,918,993	437,054,780
<b>TOTAL FOR LEVYING BODY</b>			11,918,993	4,723,317,380
Previous Year Total	N/A	N/A	N/A	4,982,924,407

**Berkeley County Commission**  
**SUPPLEMENTAL INFORMATION**  
**FISCAL YEAR JULY 1, 2011 - JUNE 30, 2012**

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>17,451,987</u>

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

**BERKELEY COUNTY, WEST VIRGINIA  
LEVY PAGE  
REGULAR CURRENT EXPENSE LEVY  
2011 - 2012**

Column E

<b>Current Year</b>	Certificate of Valuation Assessed Value for Tax Purposes	Levy Rate/\$100	Taxes Levied
<b>Class I</b>			
Personal Property	\$ _____	13.59	\$ _____
Public Utility	_____		_____
<b>Total Class I</b>	<b>\$ _____</b>		<b>\$ _____</b>
<b>Class II</b>			
Real Estate	\$ 2,923,743,610	27.18	\$ 7,946,735
Personal Property	17,353,786		47,168
<b>Total Class II</b>	<b>\$ 2,941,097,396</b>		<b>\$ 7,993,903</b>
<b>Class III</b>			
Real Estate	\$ 898,888,370	54.36	\$ 4,886,357
Personal Property	413,424,220		2,247,374
Public Utility	150,590,149		818,608
<b>Total Class III</b>	<b>\$ 1,462,902,739</b>		<b>\$ 7,952,339</b>
<b>Class IV</b>			
Real Estate	\$ 338,495,540	54.36	\$ 1,840,062
Personal Property	79,190,715		430,481
Public Utility	32,504,832		176,696
<b>Total Class IV</b>	<b>\$ 450,191,087</b>		<b>\$ 2,447,239</b>
<b>Total Value &amp; Projected Revenue</b>	<b>\$ 4,854,191,222</b>		<b>\$ 18,393,481</b>
Less Delinquencies, Exonerations & Uncollectable Taxes		3.00% . . . . .	551,804
Less Tax Discounts		2.00% . . . . .	356,834
Less Allowance for Tax Increment Financing - see worksheet (Subtracted from regular current expense taxes levied only)		. . . . .	61,590
<b>Total Projected Property Tax Collection</b>		. . . . .	<b>17,423,253</b>
Less Assessor Valuation Fund (Subtracted from regular current expense taxes levied only)		<b>2.00%</b> . . . . .	348,465
<b>Net Amount to be Raised by Levy of Property Taxes</b>			
For Budget Purposes (Transfer amount to Worksheet GCRev - Account No. 301-01)			<b>\$ 17,074,788</b>

**BERKELEY COUNTY, WEST VIRGINIA  
ALLOWANCE FOR TAX INCREMENT FINANCING  
REGULAR CURRENT EXPENSE LEVY  
2011 - 2012**

<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	\$ _____	13.59	\$ _____
Public Utility	_____		_____
<b>Total Class I</b>	<b>\$ _____</b>		<b>\$ _____</b>
<b>Class II</b>			
Real Estate	\$ _____	27.18	\$ _____
Personal Property	_____		_____
<b>Total Class II</b>	<b>\$ _____</b>		<b>\$ _____</b>
<b>Class III</b>			
Real Estate	\$ _____	54.36	\$ _____
Personal Property	_____		_____
Public Utility	_____		_____
<b>Total Class III</b>	<b>\$ _____</b>		<b>\$ _____</b>
<b>Class IV</b>			
Real Estate	\$ 11,159,520	54.36	\$ 60,663
Personal Property	759,473		4,128
Public Utility	_____		_____
<b>Total Class IV</b>	<b>\$ 11,918,993</b>		<b>\$ 64,791</b>
<b>Total Value &amp; Projected Revenue</b>	<b>\$ 11,918,993</b>	<b>(Gross)</b>	<b>\$ 64,791</b>
Less Delinquencies, Exonerations & Uncollectable Taxes		3.00% .....	1,944
Less Tax Discounts		2.00% .....	1,257
<b>Allowance For Tax Increment Financing</b>			<b>61,590</b>
<b>(Use this amount above for Tax Increment Financing)</b>			<b>61,590</b>

**BERKELEY COUNTY, WEST VIRGINIA  
FISCAL YEAR JULY 1, 2011 - JUNE 30, 2012**

Account Number	01 GENERAL FUND REVENUE SUMMARY	Budgeted Revenues	Budgeted Revenues
		2010-2011	2011 - 2012
295	Nonspendable Fund Balance		
296	Restricted Fund Balance		
297	Committed Fund Balance		
298	Assigned Fund Balance	333,308	
299	Unassigned Fund Balance	2,542,593	1,185,893
301 01	Property Taxes - Current Expense (Page 3-Net)	16,155,379	17,074,788
301 02-05	Prior Year Taxes	831,303	1,008,563
301 06	Supplemental Taxes	198,790	198,790
301 07	Surplus		
301 08	Delinquent & Nonentered Land Fund		
301 09	Redemptions from State Auditor	6,812	7,837
301 10	Prior Years Fifth and Other Prior Years	827	
301 11	Tax Lien Surplus	7,137	8,670
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	360,807	378,474
303	Dog Taxes		
304	Property Transfer Tax	870,920	751,826
306	Gas and Oil Severance Tax	31,222	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	152,876	192,266
312	Synthetic Fuel Tax		
317	Licenses		
318	Building Permits		
319	Miscellaneous Permits		
322	Federal Grants		
323	State Grants		
324	Other Grants		
325	Federal Payment in Lieu of Taxes		
327	Charges for Services	1,225	1,225
328	Magistrate Court Clerk		
329	Sheriff's Service of Process		
330	Sheriff's Earnings	35,472	35,472
331	County Clerk's Earnings	363,678	363,678
332	Circuit Clerk's Earnings	171,867	156,353
333	Prosecuting Attorney's Earnings		

**BERKELEY COUNTY, WEST VIRGINIA  
FISCAL YEAR JULY 1, 2011 - JUNE 30, 2012**

Account Number	01 GENERAL FUND REVENUE SUMMARY	Budgeted Revenues	Budgeted Revenues
		2010-2011	2011 - 2012
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	378,876	386,711
349	Inspection Fees	450,745	401,868
350	IRP Fees (Interstate Registration Plan)	41,237	37,329
351	Jail Fees		
361	Fines, Fees & Court Costs	78,359	62,381
362	Regional Jail Operations Partial Reimbursement	239,097	239,097
365	Interest Earned	82,627	60,862
366	Miscellaneous Revenue		
367	Sheriff's Commission	15,000	15,000
368	Confiscated Property		
369	Commissions		
370	Gaming Income	24,959	41,262
371	Recycling Programs		
372	Filing Fees		
373	Video Lottery	354,823	371,532
374	Planning Commission Revenue	65,919	130,982
375	Sale of Materials	16,325	
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	141,420
382	Refunds/Reimbursements (External Sources)	386,332	200,000
383	Parking		
384	Sale of Fixed Assets		
385	Gain/Loss on Sale of Fixed Assets		
388	Transfers Other Funds		

**BERKELEY COUNTY, WEST VIRGINIA  
FISCAL YEAR JULY 1, 2011 - JUNE 30, 2012**

Account Number	01 GENERAL FUND REVENUE SUMMARY	Budgeted Revenues	Budgeted Revenues
		2010-2011	2011 - 2012
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		
<b>01</b>	<b>Grand Totals -General Fund Revenues</b>	<b>25,450,904</b>	<b>24,596,378</b>

**BERKELEY COUNTY, WEST VIRGINIA  
FISCAL YEAR JULY 1, 2011 - JUNE 30, 2012**

<b>Account Number</b>	<b>02 COAL SEVERANCE TAX FUND</b>	<b>Budgeted Revenues 2010 - 2011</b>	<b>Budgeted Revenues 2011 - 2012</b>
298	Assigned Fund Balance	93,797	
305	Coal Severance Tax	295,808	295,808
365	Interest Earned on Investment	1,000	1,015
382	Refunds/Reimbursements		
<b>02</b>	<b>Grand Totals - Coal Severance Tax Fund Revenues</b>	<b>390,605</b>	<b>296,823</b>

**BERKELEY COUNTY, WEST VIRGINIA  
FISCAL YEAR JULY 1, 2011 - JUNE 30, 2012**

Expenditures	General Fund		Coal Severance Fund	
	General Budget 2010-2011	General Budget 2011 - 2012	Coal Budget 2010-2011	Coal Budget 2011 - 2012
401 County Commission	991,803	1,003,060		
402 County Clerk	843,412	847,164		
403 Circuit Clerk	876,696	887,199		
404 Sheriff - Treasurer	586,675	593,111		
405 Prosecuting Attorney	1,329,189	1,411,819		
406 Assessor	818,103	827,914		
407 Assessor's Valuation Fund				
408 Statewide Computer Network	89,873	93,610		
409 Sheriff's Tax Processing	110,825	110,825		
410 County Surveyor				
411 Fiduciary Supervisor	163,297	165,665		
412 Agricultural Agent	98,433	89,364		
413 Elections - County Clerk	620,100	623,434		
415 Magistrate Court	75,000	75,000		
416 Circuit Court	1,221,110	1,230,948		
417 County Administrator				
418 Purchasing Department				
419 Personnel Office				
420 Custodial	510,239	515,810		
421 Civil Service	3,830	6,580		
423 Insurance Program (Self Insured)	650,060	250,000		
424 Courthouse	2,273,257	2,273,257	91,810	
425 Other Buildings	2,311,027	2,561,027		
426 Printing				
427 Microfilm				
428 Data Processing	653,963	519,554		
429 Regional Development Authority			28,086	38,426
430 Community Development			17,400	17,400
431 Economic Development			79,000	80,000
432 Industrial Development				
433 Geographic Information Systems (GIS)				
434 Airports	36,630	27,000		
435 Public Works Department				
436 Rehabilitation of Property	224,695		90,206	
437 Acquisition of Property				
438 Building Inspection	552,718	477,648		
439 Planning & Zoning	285,428	269,120		
440 Engineering	300,776	267,506		
441 Housing Authority				
442 Federal Grants				

**BERKELEY COUNTY, WEST VIRGINIA  
FISCAL YEAR JULY 1, 2011 - JUNE 30, 2012**

<b>Expenditures</b>	<b>General Fund</b>		<b>Coal Severance Fund</b>	
	<b>General Budget 2010-2011</b>	<b>General Budget 2011 - 2012</b>	<b>Coal Budget 2010-2011</b>	<b>Coal Budget 2011 - 2012</b>
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		174,130		
697 Contributions to Comms/Authorities				
698 Transfers/Reimb. (Audit Findings)				
699 Contingencies - Not to Exceed 10% of Budget	207,841	245,964		8,084
<b>TOTAL GENERAL GOVERNMENT</b>	<b>15,834,980</b>	<b>15,546,709</b>	<b>306,502</b>	<b>143,910</b>

**BERKELEY COUNTY, WEST VIRGINIA  
FISCAL YEAR JULY 1, 2011 - JUNE 30, 2012**

<b>Expenditures</b>	<b>General Fund</b>		<b>Coal Severance Fund</b>	
	<b>General Budget 2010-2011</b>	<b>General Budget 2011 - 2012</b>	<b>Coal Budget 2010-2011</b>	<b>Coal Budget 2011 - 2012</b>
700 Sheriff - Law Enforcement	3,562,751	3,604,916		
701 Sheriff - Service of Process	179,154	181,231		
702 County Jail - Reimbursable J/C				
703 County Jail - Nonreimbursable J/C				
704 Regional Jail	2,502,046	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	404,036	407,905		
712 Communication Center	698,775	50,000		
713 Fire Department				
714 Fire Coordinator				
715 Ambulance Authority				
716 Dog Warden/Humane Society	337,515	339,829		
717 Central Garage				
718 Flood Control	2,700	2,700		
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			50,000	152,913
731 Community Based Corrections Program		36,940	34,103	
732 Rapid Response				
733 Mapping and Addressing				
734 Local Emergency Planning Commission				
735 Project Lifesaver				
736 K-9				
<b>TOTAL PUBLIC SAFETY</b>	<b>7,725,005</b>	<b>7,161,549</b>	<b>84,103</b>	<b>152,913</b>

**BERKELEY COUNTY, WEST VIRGINIA  
FISCAL YEAR JULY 1, 2011 - JUNE 30, 2012**

<b>Expenditures</b>		<b>General Fund</b>		<b>Coal Severance Fund</b>	
		<b>General Budget 2010-2011</b>	<b>General Budget 2011 - 2012</b>	<b>Coal Budget 2010-2011</b>	<b>Coal Budget 2011 - 2012</b>
800	Local Health Department	64,681	74,681		
801	Mental Health	55,379	55,379		
802	Other Health Programs		2,500		
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	78,107		
813	Litter Control				
814	Federal Grants - H & S				
815	State Grants - H & S				
<b>TOTAL HEALTH &amp; SANITATION</b>		<b>191,017</b>	<b>211,517</b>		
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	688,039	676,729		
917	Law Library				
918	Federal Grants				
919	State Grants				
<b>TOTAL CULTURE &amp; RECREATION</b>		<b>1,236,047</b>	<b>1,224,737</b>		

**BERKELEY COUNTY, WEST VIRGINIA  
FISCAL YEAR JULY 1, 2011 - JUNE 30, 2012**

<b>Expenditures</b>	<b>General Fund</b>		<b>Coal Severance Fund</b>	
	<b>General Budget 2010-2011</b>	<b>General Budget 2011 - 2012</b>	<b>Coal Budget 2010-2011</b>	<b>Coal Budget 2011 - 2012</b>
950 Social Services	1,500	4,000		
951 Human Resources		2,000		
952 Senior Citizens	51,541	55,000		
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				
<b>TOTAL SOCIAL SERVICES</b>	<b>98,188</b>	<b>106,147</b>		
960 General Government	13,829	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				
975 County Clerk				
976 Circuit Clerk				
977 Assessor				
978 Prosecuting Attorney				
979 Sheriff-Treasurer				
980 Sheriff-Law Enforcement	240,338	140,000		
981 Sheriff-Jail				
982 Data Processing				
983 Election - County Clerk	52,000	20,000		
984 Circuit Court				
985 Community Development				
986 County Commission				
987 Courthouse				
988 Other Buildings		127,206		
989 Extension Services				
990 Other Boards & Authorities				
991 Purchasing				
992 Communication Center				

**BERKELEY COUNTY, WEST VIRGINIA  
FISCAL YEAR JULY 1, 2011 - JUNE 30, 2012**

<b>Expenditures</b>	<b>General Fund</b>		<b>Coal Severance Fund</b>	
	<b>General Budget 2010-2011</b>	<b>General Budget 2011 - 2012</b>	<b>Coal Budget 2010-2011</b>	<b>Coal Budget 2011 - 2012</b>
993 Dog Warden				
994 Emergency Services	9,500	12,984		
995 Service of Process				
996 Ambulance				
997 Water				
998 Parks & Recreation	50,000	28,000		
999 Streets and Highways				
<b>TOTAL CAPITAL OUTLAY</b>	<b>365,667</b>	<b>343,719</b>		
<b>Total Expenditures</b>	<b>25,450,904</b>	<b>24,596,378</b>	<b>390,605</b>	<b>296,823</b>

## BERKELEY COUNTY, WEST VIRGINIA FISCAL YEAR JULY 1, 2011 - JUNE 30, 2012

<b>Expenditures</b>	<b>General Fund</b>		<b>Coal Severance Fund</b>	
	General Budget 2010-2011	General Budget 2011 - 2012	Coal Budget 2010-2011	Coal Budget 2011 - 2012

	Amount of Appropriation 2011 - 2012	Account Number
<b>PREMIUM TO PROSECUTING ATTORNEY INSTITUTE:</b>	<u>4,800</u>	<u>401</u>
<b>AUDIT BY THE STATE AUDITOR:</b>	<u>69,983</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

45,176  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
45,176

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:

<b>Total</b>

\$ \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

**BERKELEY COUNTY, WEST VIRGINIA  
STATEMENT OF SALARIES OF ELECTED OFFICIALS  
FISCAL YEAR JULY 1, 2011 - JUNE 30, 2012**

County Classification: 1

FOR THE FISCAL YEAR JULY 1, 2011 - JUNE 30, 2012, ALL COUNTY OFFICIALS SHOULD BE COMPENSATED BASED ON THE COUNTY'S CLASSIFICATION AS OF: JULY 1,

Office	Elected Official	Date Current Term Began	2011 - 2012 Salary	West Virginia Code Reference
<b>County Commissioners:</b>				
	William L. Stubblefield	January 1, 2011	36,960	§7-7-4
	Anthony J. Petrucci	January 1, 2011	36,960	
	Douglas Copenhaver	January 1, 2011	36,960	
	James Whitacre	January 1, 2011	36,960	
	Elaine Mauck	January 1, 2011	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>				
	Patsy Kilmer	January 1, 2011	44,880	§7-7-4
	Agricultural Report		4,880	§7-7-6c
	Supplemental Salary		15,000	§7-7-6b
<b>Sheriff</b>				
	Kenneth Lemaster	January 1, 2011	44,880	§7-7-4
	Sheriff's Commission on Taxes		15,000	§11A-1-7
<b>Prosecuting Attorney</b>				
	Pamela Games-Neely	January 1, 2011	96,600	§7-7-4
<b>* Is the Prosecuting Attorney Full Time ?</b>				

W. Va. Code § 7-7-4 Salary Schedule				
Class	County Commissioners	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, 2011 - JUNE 30, 2012**

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, 2011 - JUNE 30, 2012**

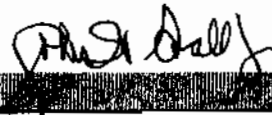
Account Number	REVENUE RECAP	General Fund		Coal Severance Tax	
		Budgeted Revenues		Budgeted Revenues	
		2010-2011	2011 - 2012	2010-2011	2011 - 2012
280   299	Beginning Balance, July 1st	2,875,901	1,185,893	93,797	
301   302	Taxes	17,561,055	18,677,122		
303   312	Other Taxes	1,753,789	1,688,039	295,808	295,808
317   319	Licenses & Permits				
322   325	Intergovernmental	2,046			
327   350	Charges for Services	1,768,252	1,707,788		
361   361	Fines	317,456	301,478		
362   365	Interest	82,627	60,862	1,000	1,015
366   385	Miscellaneous	1,014,778	900,196		
388   399	Transfers	75,000	75,000		
<b>Grand Totals - Revenues</b>		<b>25,450,904</b>	<b>24,596,378</b>	<b>390,605</b>	<b>296,823</b>

Account Number	EXPENDITURE RECAP	General Fund		Coal Severance Tax	
		Budgeted Expenditures		Budgeted Expenditures	
		2010-2011	2011 - 2012	2010-2011	2011 - 2012
401   699	General Government Expenditures	15,834,980	15,546,709	306,502	143,910
698   698	Transfers				
700   799	Public Safety Expenditures	7,725,005	7,161,549	84,103	152,913
800   899	Health & Sanitation Expenditures	191,017	213,517		
900   949	Culture & Recreation Expenditures	1,236,047	1,224,737		
950   959	Social Services Expenditures	98,188	106,147		
960   999	Capital Projects Expenditures	365,667	343,719		
<b>Grand Totals - Expenditures</b>		<b>25,450,904</b>	<b>24,596,378</b>	<b>390,605</b>	<b>296,823</b>

**Budget Basis of Accounting:** 

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 24 DAY OF MARCH 2011.



(Signature)

**BERKELEY COUNTY, WEST VIRGINIA**  
**058 FINANCIAL STABILIZATION / RAINY DAY FUND**  
**FISCAL YEAR JULY 1, 2011 - JUNE 30, 2012**

Account Number	REVENUES	Actual Amount	Budgeted Revenues
		12/31/2010	2011 - 2012
296	Restricted Fund Balance - Estimated		
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>714,745</b>	<b>897,711</b>

Account Number	EXPENDITURES	Actual Amount	Estimated Budget
		12/31/2010	2011 - 2012
696	Transfers to General Fund		-
698	Transfers/Reimb. (Audit Findings)		
	<b>Totals - Financial Stabilization / Rainy Day Expenditures</b>	<b>714,745</b>	<b>897,711</b>

Amount of Financial Stabilization Fund	\$ 897,711
Less: 30% of General County Fund	<u>7,378,913</u>
Amount over /under 30% of General Fund Budget	<u>\$ (6,481,202)</u>