

FISCAL YEAR JULY 1, 2010 - JUNE 30, 2011

Upshur

County Commission

CLASS: 3

TOTAL ASSESSED VALUE: 1,145,665,727

**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

**Upshur County Commission**

(Levying Body)

**Upshur**

(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.

|                            | <b>Column A</b>                                                               | <b>Column B</b>                                       | <b>Column C</b>                                                                         | <b>Column D</b>                   | <b>Column E</b>                                                                                         |
|----------------------------|-------------------------------------------------------------------------------|-------------------------------------------------------|-----------------------------------------------------------------------------------------|-----------------------------------|---------------------------------------------------------------------------------------------------------|
|                            | <b>Assessed Value<br/>Including Back Tax<br/>And New Property<br/>(Total)</b> | <b>All Other<br/>Exempt Value<br/>(excluding P U)</b> | <b>Gross Assessed<br/>(Col A Plus Col B)<br/>County Classification<br/>Purpose Only</b> | <b>Homestead<br/>Exempt Value</b> | <b>Assessed Valuation<br/>For Tax Purposes<br/>(w/o Homestead &amp; Exempt)<br/>(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                               | 370,941,400                                                                                             |
| Personal Property          | N/A                                                                           | N/A                                                   | N/A                                                                                     | N/A                               | 4,522,787                                                                                               |
| <b>Total Class II</b>      |                                                                               |                                                       |                                                                                         |                                   | 375,464,187                                                                                             |
| <b>Class III</b>           |                                                                               |                                                       |                                                                                         |                                   |                                                                                                         |
| Real Estate                | N/A                                                                           | N/A                                                   | N/A                                                                                     |                                   | 144,038,170                                                                                             |
| Personal Property          | N/A                                                                           | N/A                                                   | N/A                                                                                     |                                   | 337,735,899                                                                                             |
| Public Utility Property    | N/A                                                                           | N/A                                                   | N/A                                                                                     |                                   | 37,057,355                                                                                              |
| <b>Total Class III</b>     |                                                                               |                                                       |                                                                                         |                                   | 518,831,424                                                                                             |
| <b>Class IV</b>            |                                                                               |                                                       |                                                                                         |                                   |                                                                                                         |
| Real Estate                | N/A                                                                           | N/A                                                   | N/A                                                                                     |                                   | 59,296,760                                                                                              |
| Personal Property          | N/A                                                                           | N/A                                                   | N/A                                                                                     |                                   | 37,571,881                                                                                              |
| Public Utility Property    | N/A                                                                           | N/A                                                   | N/A                                                                                     |                                   | 8,571,062                                                                                               |
| <b>Total Class IV</b>      |                                                                               |                                                       |                                                                                         |                                   | 105,439,703                                                                                             |
| TOTAL FOR<br>LEVYING BODY  | N/A                                                                           | N/A                                                   | 1,145,665,727                                                                           | N/A                               | 999,735,314                                                                                             |
| <b>Previous Year Total</b> | N/A                                                                           | N/A                                                   | N/A                                                                                     | N/A                               | 878,075,384                                                                                             |

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

|                                                        |                  |
|--------------------------------------------------------|------------------|
| Percentage for Assessor's Valuation Fund. . . . .      | <u>2.00%</u>     |
| Percentage for Delinquencies and Exonerations. . . . . | <u>5.00%</u>     |
| Percentage for Tax Discounts. . . . .                  | <u>2.00%</u>     |
| Previous Year's Projected Revenue. . . . .             | <u>3,792,694</u> |

(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

**Upshur County Commission**

(Levying Body)

**Upshur**

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.

|                               | <b>Column A</b>                                | <b>Column B</b>                               | <b>Column C</b>                                        | <b>Column D</b>                                                                                                                      |
|-------------------------------|------------------------------------------------|-----------------------------------------------|--------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------|
|                               | <b>Assessed Valuation<br/>For Tax Purposes</b> | <b>New Property and<br/>Back Tax Property</b> | <b>TIF<br/>Tax Incremental<br/>Financing<br/>Value</b> | <b>Assessed Valuation<br/>For Tax Purposes<br/>Minus New Property,<br/>Back Tax Property &amp; TIF<br/>(Col A Minus Col B and C)</b> |
|                               | (w/o Homestead & Exempt)                       | (Excluding TIF)                               |                                                        |                                                                                                                                      |
| <b>Class I</b>                |                                                |                                               |                                                        |                                                                                                                                      |
| Personal Property             |                                                |                                               |                                                        |                                                                                                                                      |
| Public Utility Property       |                                                |                                               |                                                        |                                                                                                                                      |
| <b>Total Class I</b>          |                                                |                                               |                                                        |                                                                                                                                      |
| <b>Class II</b>               |                                                |                                               |                                                        |                                                                                                                                      |
| Real Estate                   | N/A                                            | N/A                                           |                                                        | 364,536,870                                                                                                                          |
| Personal Property             | N/A                                            | N/A                                           |                                                        | 4,522,787                                                                                                                            |
| <b>Total Class II</b>         |                                                |                                               |                                                        | 369,059,657                                                                                                                          |
| <b>Class III</b>              |                                                |                                               |                                                        |                                                                                                                                      |
| Real Estate                   | N/A                                            | N/A                                           |                                                        | 142,269,050                                                                                                                          |
| Personal Property             | N/A                                            | N/A                                           |                                                        | 252,922,154                                                                                                                          |
| Public Utility Property       | N/A                                            | N/A                                           |                                                        | 37,057,355                                                                                                                           |
| <b>Total Class III</b>        |                                                |                                               |                                                        | 432,248,559                                                                                                                          |
| <b>Class IV</b>               |                                                |                                               |                                                        |                                                                                                                                      |
| Real Estate                   | N/A                                            | N/A                                           |                                                        | 55,820,180                                                                                                                           |
| Personal Property             | N/A                                            | N/A                                           |                                                        | 37,571,881                                                                                                                           |
| Public Utility Property       | N/A                                            | N/A                                           |                                                        | 8,571,062                                                                                                                            |
| <b>Total Class IV</b>         |                                                |                                               |                                                        | 101,963,123                                                                                                                          |
| <b>TOTAL FOR LEVYING BODY</b> |                                                |                                               |                                                        | <b>903,271,339</b>                                                                                                                   |
| <b>Previous Year Total</b>    | N/A                                            | N/A                                           | N/A                                                    | <b>878,075,384</b>                                                                                                                   |

# UPSHUR COUNTY, WEST VIRGINIA CALCULATING REDUCED LEVY RATE 2010 - 2011

| CLASS                    | ROLL BACK VALUE<br>(Column D) | X | WEIGHTING          | = | WEIGHTED<br>ASSESSED VALUE  |
|--------------------------|-------------------------------|---|--------------------|---|-----------------------------|
| Class 1                  | \$ _____                      | X | 0.01               | = | \$ _____ <b>0</b>           |
| Class 2                  | <u>369,059,657</u>            | X | 0.02               | = | <u>7,381,193</u>            |
| Class 3                  | <u>432,248,559</u>            | X | 0.04               | = | <u>17,289,942</u>           |
| Class 4                  | <u>101,963,123</u>            | X | 0.04               | = | <u>4,078,525</u>            |
| <b>Total All Classes</b> | <b>\$ <u>903,271,339</u></b>  |   | <b>(Total WAV)</b> |   | <b>\$ <u>28,749,660</u></b> |

Assessor's Valuation % per PVC: 2.00%  
 Previous year's projecter \$ 3,792,694 103.00% % = \$ 3,906,475

Divide by the **TOTAL WEIGHTED ASSESSED VALUE (Total WAV)**  
 (use 4 decimal places here) \$ 0.1359

The result of this division is then multiplied x 100 (use 2 decimal places here)  
 and this will = the Class 1 Levy Rate in cents per \$100 of assessed value 13.59

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

**Class 1 Rate** 13.59 ¢ X 2 = Class 2 Rate:  
27.18

**Class 1 Rate** 13.59 ¢ X 4 = Class 3 & 4 Rate:  
54.36

**DO NOT USE RATES IN EXCESS OF 2 DECIMAL PLACES**

**Divide by the TOTAL WEIGHTED ASSESSED VALUE (TOTAL WAV) USE 4 DECIMAL POINTS HERE 0.1359**

# UPSHUR COUNTY, WEST VIRGINIA CALCULATING REDUCED LEVY RATE Maximum with Hearing 2010 - 2011

| CLASS                    | ROLL BACK VALUE<br>(Column D) | X | WEIGHTING          | = | WEIGHTED<br>ASSESSED VALUE  |
|--------------------------|-------------------------------|---|--------------------|---|-----------------------------|
| Class 1                  | \$ _____                      | X | 0.01               | = | \$ _____ 0                  |
| Class 2                  | <u>369,059,657</u>            | X | 0.02               | = | <u>7,381,193</u>            |
| Class 3                  | <u>432,248,559</u>            | X | 0.04               | = | <u>17,289,942</u>           |
| Class 4                  | <u>101,963,123</u>            | X | 0.04               | = | <u>4,078,525</u>            |
| <b>Total All Classes</b> | <b>\$ <u>903,271,339</u></b>  |   | <b>(Total WAV)</b> |   | <b>\$ <u>28,749,660</u></b> |

Assessor's Valuation % per PVC: 2.00%  
 Previous year's projected \$ 3,792,694 112.00% % \$ 4,247,817

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** **0.1478**

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

|                                                                                                                                    | <b>Column E</b>                        | <b>Levy</b>                 | <b>Taxes</b>                   |
|------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------|-----------------------------|--------------------------------|
| <b>Current Year</b>                                                                                                                | <b>Certificate of Valuation</b>        | <b>Rate/\$100</b>           | <b>Levied</b>                  |
|                                                                                                                                    | <b>Assessed Value for Tax Purposes</b> | <u>                    </u> | <u>                    </u>    |
| <b>Class I</b>                                                                                                                     |                                        |                             |                                |
| Personal Property                                                                                                                  | \$ <u>                    </u>         | 13.59                       | \$ <u>                    </u> |
| Public Utility                                                                                                                     | <u>                    </u>            |                             | <u>                    </u>    |
| <b>Total Class I</b>                                                                                                               | \$ <u>                    </u>         |                             | \$ <u>                    </u> |
| <b>Class II</b>                                                                                                                    |                                        |                             |                                |
| Real Estate                                                                                                                        | \$ <u>    370,941,400</u>              | 27.18                       | \$ <u>    1,008,219</u>        |
| Personal Property                                                                                                                  | <u>        4,522,787</u>               |                             | <u>        12,293</u>          |
| <b>Total Class II</b>                                                                                                              | \$ <u>    375,464,187</u>              |                             | \$ <u>    1,020,512</u>        |
| <b>Class III</b>                                                                                                                   |                                        |                             |                                |
| Real Estate                                                                                                                        | \$ <u>    144,038,170</u>              | 54.36                       | \$ <u>        782,991</u>      |
| Personal Property                                                                                                                  | <u>    337,735,899</u>                 |                             | <u>    1,835,932</u>           |
| Public Utility                                                                                                                     | <u>        37,057,355</u>              |                             | <u>        201,444</u>         |
| <b>Total Class III</b>                                                                                                             | \$ <u>    518,831,424</u>              |                             | \$ <u>    2,820,367</u>        |
| <b>Class IV</b>                                                                                                                    |                                        |                             |                                |
| Real Estate                                                                                                                        | \$ <u>        59,296,760</u>           | 54.36                       | \$ <u>        322,337</u>      |
| Personal Property                                                                                                                  | <u>        37,571,881</u>              |                             | <u>        204,241</u>         |
| Public Utility                                                                                                                     | <u>        8,571,062</u>               |                             | <u>        46,592</u>          |
| <b>Total Class IV</b>                                                                                                              | \$ <u>    105,439,703</u>              |                             | \$ <u>        573,170</u>      |
| <b>Total Value &amp; Projected Revenue</b>                                                                                         | \$ <u>    999,735,314</u>              |                             | \$ <u>    4,414,049</u>        |
| Less Delinquencies, Exonerations & Uncollectable Taxes                                                                             |                                        | <u>    5.00%</u> . . . . .  | <u>        220,702</u>         |
| Less Tax Discounts                                                                                                                 |                                        | <u>    2.00%</u> . . . . .  | <u>        83,867</u>          |
| Less Allowance for Tax Increment Financing - see worksheet<br>(Subtracted from regular current expense taxes levied only)          |                                        | . . . . .                   | <u>                    </u>    |
| <b>Total Projected Property Tax Collection</b>                                                                                     |                                        | . . . . .                   | <u>    4,109,480</u>           |
| Less Assessor Valuation Fund<br>(Subtracted from regular current expense taxes levied only)                                        |                                        | <u>    2.00%</u> . . . . .  | <u>        82,190</u>          |
| Net Amount to be Raised by Levy of Property Taxes<br>For Budget Purposes (Transfer amount to Worksheet GCRev - Account No. 301-01) |                                        |                             | \$ <u>    4,027,290</u>        |

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

| <b>Current Year</b>                                        | <b>Column C<br/>Roll Back<br/>Value Form</b> | <b>Levy<br/>Rate/\$100</b> | <b>Taxes<br/>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                                                | \$ _____                                     | 54.36                      | \$ _____                |
| Personal Property                                          | \$ _____                                     |                            | \$ _____                |
| Public Utility                                             | \$ _____                                     |                            | \$ _____                |
| <b>Total Class IV</b>                                      | <b>\$ _____</b>                              |                            | <b>\$ _____</b>         |
| <b>Total Value &amp; Projected Revenue</b>                 | <b>\$ _____</b>                              | <b>(Gross)</b>             | <b>\$ _____</b>         |
| Less Delinquencies, Exonerations & Uncollectable Taxes     |                                              | 5.00% .....                | _____                   |
| Less Tax Discounts                                         |                                              | 2.00% .....                | _____                   |
| <b>Allowance For Tax Increment Financing</b>               |                                              |                            | _____                   |
| <b>(Use this amount above for Tax Increment Financing)</b> |                                              |                            | <b>_____</b>            |

**UPSHUR COUNTY, WEST VIRGINIA  
EXCESS LEVY PAGE**

Name: \_\_\_\_\_

**2010 - 2011**

|                                                                                                                                    | Column E<br>Certificate of Valuation<br><u>Assessed Value for Tax Purposes</u> | <u>Levy<br/>Rate/\$100</u>                              | <u>Taxes<br/>Levied</u>                                             |
|------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------|---------------------------------------------------------|---------------------------------------------------------------------|
| <b>Current Year</b>                                                                                                                |                                                                                |                                                         |                                                                     |
| <b>Class I</b>                                                                                                                     |                                                                                |                                                         |                                                                     |
| Personal Property                                                                                                                  | \$ _____                                                                       | <input style="width: 80px; height: 20px;" type="text"/> | \$ _____ 0                                                          |
| Public Utility                                                                                                                     | _____                                                                          |                                                         | _____ 0                                                             |
| <b>Total Class I</b>                                                                                                               | <b>\$ _____</b>                                                                |                                                         | <b>\$ _____ 0</b>                                                   |
| <b>Class II</b>                                                                                                                    |                                                                                |                                                         |                                                                     |
| Real Estate                                                                                                                        | \$ 370,941,400                                                                 | <input style="width: 80px; height: 20px;" type="text"/> | \$ _____                                                            |
| Personal Property                                                                                                                  | 4,522,787                                                                      |                                                         | _____                                                               |
| <b>Total Class II</b>                                                                                                              | <b>\$ 375,464,187</b>                                                          |                                                         | <b>\$ _____</b>                                                     |
| <b>Class III</b>                                                                                                                   |                                                                                |                                                         |                                                                     |
| Real Estate                                                                                                                        | \$ 144,038,170                                                                 | <input style="width: 80px; height: 20px;" type="text"/> | \$ _____                                                            |
| Personal Property                                                                                                                  | 337,735,899                                                                    |                                                         | _____                                                               |
| Public Utility                                                                                                                     | 37,057,355                                                                     |                                                         | _____                                                               |
| <b>Total Class III</b>                                                                                                             | <b>\$ 518,831,424</b>                                                          |                                                         | <b>\$ _____</b>                                                     |
| <b>Class IV</b>                                                                                                                    |                                                                                |                                                         |                                                                     |
| Real Estate                                                                                                                        | \$ 59,296,760                                                                  | <input style="width: 80px; height: 20px;" type="text"/> | \$ _____                                                            |
| Personal Property                                                                                                                  | 37,571,881                                                                     |                                                         | _____                                                               |
| Public Utility                                                                                                                     | 8,571,062                                                                      |                                                         | _____                                                               |
| <b>Total Class IV</b>                                                                                                              | <b>\$ 105,439,703</b>                                                          |                                                         | <b>\$ _____</b>                                                     |
| <b>Total Value &amp; Projected Revenue</b>                                                                                         | <b>\$ 999,735,314</b>                                                          |                                                         | <b>\$ _____</b>                                                     |
| Less Delinquencies, Exonerations & Uncollectable Taxes                                                                             |                                                                                | 5.00% . . . .                                           | _____                                                               |
| Less Tax Discounts                                                                                                                 |                                                                                | 2.00% . . . .                                           | _____                                                               |
| <b>Net Amount to be Raised by Levy For Budget Purposes:</b>                                                                        |                                                                                | . . . . .                                               | <b>_____</b>                                                        |
| <b>Included in the General Fund "Yes or No"</b>                                                                                    |                                                                                |                                                         | <input style="width: 100px; height: 20px;" type="text" value="No"/> |
| <b>IF EXCESS LEVY IS INCLUDED IN GENERAL FUND, REPORT THIS TOTAL<br/>ON GENERAL FUND REVENUE SUMMARY PAGE IN ACCOUNT # 301-90:</b> |                                                                                |                                                         | <b>\$ <input style="width: 100px; height: 20px;" type="text"/></b>  |

**UPSHUR COUNTY, WEST VIRGINIA  
EXCESS LEVY PAGE**

Name: \_\_\_\_\_

**2010 - 2011**

|                                                                                                                                    | Column E<br>Certificate of Valuation<br>Assessed Value for Tax Purposes | Levy<br>Rate/\$100                                      | Taxes<br>Levied                                                    |
|------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------|---------------------------------------------------------|--------------------------------------------------------------------|
| <b>Current Year</b>                                                                                                                |                                                                         |                                                         |                                                                    |
| <b>Class I</b>                                                                                                                     |                                                                         |                                                         |                                                                    |
| Personal Property                                                                                                                  | \$ _____                                                                | <input style="width: 50px; height: 15px;" type="text"/> | \$ _____ 0                                                         |
| Public Utility                                                                                                                     | _____                                                                   |                                                         | _____ 0                                                            |
| <b>Total Class I</b>                                                                                                               | <b>\$ _____</b>                                                         |                                                         | <b>\$ _____ 0</b>                                                  |
| <b>Class II</b>                                                                                                                    |                                                                         |                                                         |                                                                    |
| Real Estate                                                                                                                        | \$ 370,941,400                                                          | <input style="width: 50px; height: 15px;" type="text"/> | \$ _____                                                           |
| Personal Property                                                                                                                  | 4,522,787                                                               |                                                         | _____                                                              |
| <b>Total Class II</b>                                                                                                              | <b>\$ 375,464,187</b>                                                   |                                                         | <b>\$ _____</b>                                                    |
| <b>Class III</b>                                                                                                                   |                                                                         |                                                         |                                                                    |
| Real Estate                                                                                                                        | \$ 144,038,170                                                          | <input style="width: 50px; height: 15px;" type="text"/> | \$ _____                                                           |
| Personal Property                                                                                                                  | 337,735,899                                                             |                                                         | _____                                                              |
| Public Utility                                                                                                                     | 37,057,355                                                              |                                                         | _____                                                              |
| <b>Total Class III</b>                                                                                                             | <b>\$ 518,831,424</b>                                                   |                                                         | <b>\$ _____</b>                                                    |
| <b>Class IV</b>                                                                                                                    |                                                                         |                                                         |                                                                    |
| Real Estate                                                                                                                        | \$ 59,296,760                                                           | <input style="width: 50px; height: 15px;" type="text"/> | \$ _____                                                           |
| Personal Property                                                                                                                  | 37,571,881                                                              |                                                         | _____                                                              |
| Public Utility                                                                                                                     | 8,571,062                                                               |                                                         | _____                                                              |
| <b>Total Class IV</b>                                                                                                              | <b>\$ 105,439,703</b>                                                   |                                                         | <b>\$ _____</b>                                                    |
| <b>Total Value &amp; Projected Revenue</b>                                                                                         | <b>\$ 999,735,314</b>                                                   |                                                         | <b>_____</b>                                                       |
| Less Delinquencies, Exonerations & Uncollectable Taxes                                                                             |                                                                         | 5.00% . . . .                                           | _____                                                              |
| Less Tax Discounts                                                                                                                 |                                                                         | 2.00% . . . .                                           | _____                                                              |
| <b>Net Amount to be Raised by Levy For Budget Purposes:</b>                                                                        |                                                                         | . . . .                                                 | <b>_____</b>                                                       |
| <b>Included in the General Fund "Yes or No"</b>                                                                                    |                                                                         |                                                         | <input style="width: 50px; height: 15px;" type="text" value="No"/> |
| <b>IF EXCESS LEVY IS INCLUDED IN GENERAL FUND, REPORT THIS TOTAL<br/>ON GENERAL FUND REVENUE SUMMARY PAGE IN ACCOUNT # 301-91:</b> |                                                                         |                                                         | <b>\$ <input style="width: 50px; height: 15px;" type="text"/></b>  |

**UPSHUR COUNTY, WEST VIRGINIA  
EXCESS LEVY PAGE**

Name: \_\_\_\_\_

**2010 - 2011**

|                                                                                                                                    | Column E<br>Certificate of Valuation<br>Assessed Value for Tax Purposes | Levy<br>Rate/\$100   | Levy<br>Taxes<br>Levied         |
|------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------|----------------------|---------------------------------|
| <b>Current Year</b>                                                                                                                |                                                                         |                      |                                 |
| <b>Class I</b>                                                                                                                     |                                                                         |                      |                                 |
| Personal Property                                                                                                                  | \$ _____                                                                | <input type="text"/> | \$ _____ 0                      |
| Public Utility                                                                                                                     | _____                                                                   |                      | _____ 0                         |
| <b>Total Class I</b>                                                                                                               | \$ _____                                                                |                      | \$ _____ 0                      |
| <b>Class II</b>                                                                                                                    |                                                                         |                      |                                 |
| Real Estate                                                                                                                        | \$ _____ 370,941,400                                                    | <input type="text"/> | \$ _____                        |
| Personal Property                                                                                                                  | _____ 4,522,787                                                         |                      | _____                           |
| <b>Total Class II</b>                                                                                                              | \$ _____ 375,464,187                                                    |                      | \$ _____                        |
| <b>Class III</b>                                                                                                                   |                                                                         |                      |                                 |
| Real Estate                                                                                                                        | \$ _____ 144,038,170                                                    | <input type="text"/> | \$ _____                        |
| Personal Property                                                                                                                  | _____ 337,735,899                                                       |                      | _____                           |
| Public Utility                                                                                                                     | _____ 37,057,355                                                        |                      | _____                           |
| <b>Total Class III</b>                                                                                                             | \$ _____ 518,831,424                                                    |                      | \$ _____                        |
| <b>Class IV</b>                                                                                                                    |                                                                         |                      |                                 |
| Real Estate                                                                                                                        | \$ _____ 59,296,760                                                     | <input type="text"/> | \$ _____                        |
| Personal Property                                                                                                                  | _____ 37,571,881                                                        |                      | _____                           |
| Public Utility                                                                                                                     | _____ 8,571,062                                                         |                      | _____                           |
| <b>Total Class IV</b>                                                                                                              | \$ _____ 105,439,703                                                    |                      | \$ _____                        |
| <b>Total Value &amp; Projected Revenue</b>                                                                                         | \$ _____ 999,735,314                                                    |                      | _____                           |
| Less Delinquencies, Exonerations & Uncollectable Taxes                                                                             |                                                                         | 5.00% . . . .        | _____                           |
| Less Tax Discounts                                                                                                                 |                                                                         | 2.00% . . . .        | _____                           |
| <b>Net Amount to be Raised by Levy For Budget Purposes:</b>                                                                        |                                                                         | . . . .              | _____                           |
| <b>Included in the General Fund "Yes or No"</b>                                                                                    |                                                                         |                      | <input type="text" value="No"/> |
| <b>IF EXCESS LEVY IS INCLUDED IN GENERAL FUND, REPORT THIS TOTAL<br/>ON GENERAL FUND REVENUE SUMMARY PAGE IN ACCOUNT # 301-90:</b> |                                                                         |                      | \$ <input type="text"/>         |







**UPSHUR COUNTY, WEST VIRGINIA  
BOND LEVY PAGE**

**Name  
2010 - 2011**

|                                            | Column E<br>Certificate of Valuation<br>Assessed Value for Tax Purposes | Name<br>Levy<br>Rate/\$100 | Levy<br>Taxes<br>Levied |
|--------------------------------------------|-------------------------------------------------------------------------|----------------------------|-------------------------|
| <b>Current Year</b>                        |                                                                         |                            |                         |
| <b>Class I</b>                             |                                                                         |                            |                         |
| Personal Property                          | \$ _____                                                                | <input type="text"/>       | \$ _____                |
| Public Utility                             | _____                                                                   |                            | _____                   |
| <b>Total Class I</b>                       | <b>\$ _____</b>                                                         |                            | <b>\$ _____</b>         |
| <b>Class II</b>                            |                                                                         |                            |                         |
| Real Estate                                | \$ 370,941,400                                                          | <input type="text"/>       | \$ _____                |
| Personal Property                          | 4,522,787                                                               |                            | _____                   |
| <b>Total Class II</b>                      | <b>\$ 375,464,187</b>                                                   |                            | <b>\$ _____</b>         |
| <b>Class III</b>                           |                                                                         |                            |                         |
| Real Estate                                | \$ 144,038,170                                                          | <input type="text"/>       | \$ _____                |
| Personal Property                          | 337,735,899                                                             |                            | _____                   |
| Public Utility                             | 37,057,355                                                              |                            | _____                   |
| <b>Total Class III</b>                     | <b>\$ 518,831,424</b>                                                   |                            | <b>\$ _____</b>         |
| <b>Class IV</b>                            |                                                                         |                            |                         |
| Real Estate                                | \$ 59,296,760                                                           | <input type="text"/>       | \$ _____                |
| Personal Property                          | 37,571,881                                                              |                            | _____                   |
| Public Utility                             | 8,571,062                                                               |                            | _____                   |
| <b>Total Class IV</b>                      | <b>\$ 105,439,703</b>                                                   |                            | <b>\$ _____</b>         |
| <b>Total Value &amp; Projected Revenue</b> | <b>\$ 999,735,314</b>                                                   |                            | <b>\$ _____</b>         |

**UPSHUR 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                         |                   |                   |
| 299            |                                 | Unassigned Fund Balance                       | 159,251           | 275,000           |
| 301            | 01                              | Property Taxes - Current Expense (Page 3-Net) | 3,460,378         | 4,027,290         |
| 301            | 02-05                           | Prior Year Taxes                              | 70,000            | 65,000            |
| 301            | 06                              | Supplemental Taxes                            | 55,000            | 67,500            |
| 301            | 07                              | Surplus                                       |                   |                   |
| 301            | 08                              | Delinquent & Nonentered Land Fund             |                   |                   |
| 301            | 09                              | Redemptions from State Auditor                |                   |                   |
| 301            | 10                              | Prior Years Fifth and Other Prior Years       |                   |                   |
| 301            | 11                              | Tax Lien Surplus                              |                   |                   |
| 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    | 65,000            | 67,500            |
| 303            |                                 | Dog Taxes                                     | 1,500             | 1,500             |
| 304            |                                 | Property Transfer Tax                         | 115,000           | 85,000            |
| 306            |                                 | Gas and Oil Severance Tax                     | 135,000           | 150,000           |
| 307            |                                 | Horse and Dog Racing Tax                      |                   |                   |
| 308            |                                 | Wine & Liquor Tax                             | 200               |                   |
| 309            |                                 | Hotel Occupancy Tax                           | 1,000             | 2,000             |
| 310            |                                 | Waste Coal Producing Counties                 |                   |                   |
| 311            |                                 | Payment in Lieu of Taxes                      | 200               | 2,000             |
| 312            |                                 | Synthetic Fuel Tax                            |                   |                   |
| 317            |                                 | Licenses                                      |                   |                   |
| 318            |                                 | Building Permits                              | 3,000             | 3,000             |
| 319            |                                 | Miscellaneous Permits                         |                   |                   |
| 322            |                                 | Federal Grants                                | 321,280           | 175,000           |
| 323            |                                 | State Grants                                  | 553,469           | 300,000           |
| 324            |                                 | Other Grants                                  |                   |                   |
| 325            |                                 | Federal Payment in Lieu of Taxes              |                   |                   |
| 327            |                                 | Charges for Services                          |                   |                   |
| 328            |                                 | Magistrate Court Clerk                        |                   |                   |
| 329            |                                 | Sheriff's Service of Process                  | 20,000            | 20,000            |

**UPSHUR 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       |
| 330            | Sheriff's Earnings                             | 7,500             | 7,500             |
| 331            | County Clerk's Earnings                        | 140,000           | 165,000           |
| 332            | Circuit Clerk's Earnings                       | 25,000            | 30,000            |
| 333            | Prosecuting Attorney's Earnings                | 500               | 500               |
| 334            | Accident Reports                               |                   |                   |
| 335            | Motor Vehicle License Fee                      | 5,000             | 5,000             |
| 336            | Map Sales                                      |                   |                   |
| 337            | Clerk Deed Fees                                | 15,000            | 3,000             |
| 339            | Parks & Recreation Fees                        | 50,000            | 50,000            |
| 340            | Rents & Concessions                            | 2,400             | 2,400             |
| 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                            | 67,500            | 60,000            |
| 349            | Inspection Fees                                |                   |                   |
| 350            | IRP Fees (Interstate Registration Plan)        | 12,500            | 12,500            |
| 351            | Jail Fees                                      | 100,000           | 75,000            |
| 361            | Fines, Fees & Court Costs                      |                   |                   |
| 362            | Regional Jail Operations Partial Reimbursement | 40,000            | 40,000            |
| 365            | Interest Earned                                | 5,000             | 5,000             |
| 366            | Miscellaneous Revenue                          | 925,000           | 10,000            |
| 367            | Sheriff's Commission                           | 15,000            | 15,000            |
| 368            | Confiscated Property                           |                   |                   |
| 369            | Commissions                                    |                   |                   |
| 370            | Gaming Income                                  | 25,000            | 42,500            |
| 371            | Recycling Programs                             |                   |                   |
| 372            | Filing Fees                                    |                   | 2,500             |
| 373            | Video Lottery                                  | 50,000            | 50,000            |
| 374            | Planning Commission Revenue                    |                   |                   |
| 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                      |                   |                   |
| 382            | Refunds/Reimbursements (External Sources)      | 17,472            | 9,407             |

**UPSHUR 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       |
| 383            | Parking                                    |                   |                   |
| 384            | Sale of Fixed Assets                       |                   |                   |
| 385            | Gain/Loss on Sale of Fixed Assets          |                   |                   |
| 388            | Transfers Other Funds                      | 116,000           |                   |
| 390            | Emergency 911 Reimbursement                | 616,869           | 553,355           |
| 391            | Dog & Kennel Reimbursement                 | 25,000            | 25,000            |
| 392            | Concealed Weapons Reimbursements           |                   |                   |
| 393            | Home Confinement Reimbursements            | 63,550            | 64,542            |
| 394            | General School Reimbursements              | 60,000            | 55,000            |
| 395            | Magistrate Court Reimbursements            | 25,000            | 25,000            |
| 396            | Worthless Check Reimbursements             |                   |                   |
| 397            | Payroll Reimbursements                     | 435,000           | 385,000           |
| 398            | Transfers from Rainy Day Funds             |                   |                   |
| 399            | Transfers Assessor's Valuation Fund        | 170,431           | 166,006           |
| <b>01</b>      | <b>Grand Totals -General Fund Revenues</b> | <b>7,975,000</b>  | <b>7,100,000</b>  |

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

| <b>Account<br/>Number</b> | <b>02 COAL SEVERANCE TAX FUND</b>                      | <b>Budgeted<br/>Revenues<br/>2008 - 2009</b> | <b>Budgeted<br/>Revenues<br/>2010 - 2011</b> |
|---------------------------|--------------------------------------------------------|----------------------------------------------|----------------------------------------------|
| 298                       | Assigned Fund Balance                                  | 193,796                                      | 50,000                                       |
| 305                       | Coal Severance Tax                                     | 145,000                                      | 150,000                                      |
| 365                       | Interest Earned on Investment                          |                                              |                                              |
| 382                       | Refunds/Reimbursements                                 |                                              |                                              |
| <b>02</b>                 | <b>Grand Totals - Coal Severance Tax Fund Revenues</b> | <b>338,796</b>                               | <b>200,000</b>                               |

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

| <b>Expenditures</b>                      | <b>General Fund</b>                 |                                       | <b>Coal Severance Fund</b>       |                                    |
|------------------------------------------|-------------------------------------|---------------------------------------|----------------------------------|------------------------------------|
|                                          | <b>General Budget<br/>2009-2010</b> | <b>General Budget<br/>2010 - 2011</b> | <b>Coal Budget<br/>2009-2010</b> | <b>Coal Budget<br/>2010 - 2011</b> |
| <b>GENERAL GOVERNMENT #401 - 699</b>     |                                     |                                       |                                  |                                    |
| 401 County Commission                    | 597,626                             | 447,673                               |                                  |                                    |
| 402 County Clerk                         | 354,872                             | 397,460                               |                                  |                                    |
| 403 Circuit Clerk                        | 233,781                             | 231,445                               |                                  |                                    |
| 404 Sheriff - Treasurer                  | 328,348                             | 330,338                               |                                  |                                    |
| 405 Prosecuting Attorney                 | 481,751                             | 492,824                               |                                  |                                    |
| 406 Assessor                             | 222,146                             | 220,468                               |                                  |                                    |
| 407 Assessor's Valuation Fund            | 170,431                             | 166,006                               |                                  |                                    |
| 408 Statewide Computer Network           | 42,000                              | 38,500                                |                                  |                                    |
| 409 Sheriff's Tax Processing             |                                     |                                       |                                  |                                    |
| 410 County Surveyor                      |                                     |                                       |                                  |                                    |
| 411 Fiduciary Supervisor                 |                                     |                                       |                                  |                                    |
| 412 Agricultural Agent --- WVU Extension | 102,444                             | 98,550                                |                                  |                                    |
| 413 Elections - County Clerk             | 85,534                              | 85,584                                |                                  |                                    |
| 415 Magistrate Court                     |                                     |                                       |                                  |                                    |
| 416 Circuit Court                        |                                     |                                       |                                  |                                    |
| 417 County Administrator                 | 87,752                              | 83,374                                |                                  |                                    |
| 418 Purchasing Department                |                                     |                                       |                                  |                                    |
| 419 Personnel Office                     |                                     |                                       |                                  |                                    |
| 420 Custodial                            |                                     |                                       |                                  |                                    |
| 421 Civil Service                        |                                     |                                       |                                  |                                    |
| 423 Insurance Program (Self Insured)     |                                     |                                       |                                  |                                    |
| 424 Courthouse                           | 1,675,703                           | 638,905                               | 298,796                          | 170,000                            |
| 425 Other Buildings                      | 40,000                              | 60,000                                | 30,000                           | 20,000                             |
| 426 Printing                             |                                     |                                       |                                  |                                    |
| 427 Microfilm                            |                                     |                                       |                                  |                                    |
| 428 Data Processing                      | 82,500                              | 90,000                                |                                  |                                    |
| 429 Regional Development Authority       | 7,500                               | 10,000                                |                                  |                                    |
| 430 Community Development                |                                     |                                       |                                  |                                    |
| 431 Economic Development                 |                                     |                                       |                                  |                                    |
| 432 Industrial Development --- UCDA      | 166,078                             | 166,805                               |                                  |                                    |
| 433 Geographic Information Systems (GIS) |                                     |                                       |                                  |                                    |
| 434 Airports -- BUAA                     | 86,889                              | 92,245                                | 10,000                           | 10,000                             |
| 435 Public Works Department              |                                     |                                       |                                  |                                    |
| 436 Rehabilitation of Property           |                                     |                                       |                                  |                                    |
| 437 Acquisition of Property              |                                     |                                       |                                  |                                    |
| 438 Building Inspection                  |                                     |                                       |                                  |                                    |
| 439 Planning & Zoning                    |                                     |                                       |                                  |                                    |
| 440 Engineering                          |                                     |                                       |                                  |                                    |
| 441 Housing Authority                    |                                     |                                       |                                  |                                    |
| 442 Federal Grants                       |                                     |                                       |                                  |                                    |

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

| <b>Expenditures</b>                                        | <b>General Fund</b>                     |                                           | <b>Coal Severance Fund</b>           |                                        |
|------------------------------------------------------------|-----------------------------------------|-------------------------------------------|--------------------------------------|----------------------------------------|
|                                                            | <b>General<br/>Budget<br/>2009-2010</b> | <b>General<br/>Budget<br/>2010 - 2011</b> | <b>Coal<br/>Budget<br/>2009-2010</b> | <b>Coal<br/>Budget<br/>2010 - 2011</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                                | 15,000                                  | 3,000                                     |                                      |                                        |
| 697 Contributions to Comms/Authorities                     |                                         |                                           |                                      |                                        |
| 698 Transfers/Reimb. (Audit Findings)                      |                                         |                                           |                                      |                                        |
| <b>699 Contingencies - Not to Exceed 10%<br/>of Budget</b> |                                         |                                           |                                      |                                        |
| <b>TOTAL GENERAL GOVERNMENT</b>                            | <b>4,780,355</b>                        | <b>3,653,177</b>                          | <b>338,796</b>                       | <b>200,000</b>                         |

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

| <b>Expenditures</b>                     | <b>General Fund</b>                 |                                       | <b>Coal Severance Fund</b>       |                                    |
|-----------------------------------------|-------------------------------------|---------------------------------------|----------------------------------|------------------------------------|
|                                         | <b>General Budget<br/>2009-2010</b> | <b>General Budget<br/>2010 - 2011</b> | <b>Coal Budget<br/>2009-2010</b> | <b>Coal Budget<br/>2010 - 2011</b> |
| <b>PUBLIC SAFETY #700 - 799</b>         |                                     |                                       |                                  |                                    |
| 700 Sheriff - Law Enforcement           | 790,238                             | 801,475                               |                                  |                                    |
| 701 Sheriff - Service of Process        | 60,346                              | 61,714                                |                                  |                                    |
| 702 County Jail - Reimbursable J/C      |                                     |                                       |                                  |                                    |
| 703 County Jail - Nonreimbursable J/C   |                                     |                                       |                                  |                                    |
| 704 Regional Jail                       | 540,000                             | 570,000                               |                                  |                                    |
| 705 Home Confinement                    | 63,550                              | 64,542                                |                                  |                                    |
| 706 Concealed Weapons                   |                                     |                                       |                                  |                                    |
| 707 Investigative Services              |                                     |                                       |                                  |                                    |
| 708 Police Special Duty                 |                                     |                                       |                                  |                                    |
| 709 Juvenile Detention Center           |                                     |                                       |                                  |                                    |
| 710 Civil Defense                       |                                     |                                       |                                  |                                    |
| 711 Emergency Services                  | 47,798                              | 57,675                                |                                  |                                    |
| 712 Communication Center                | 616,869                             | 553,355                               |                                  |                                    |
| 713 Fire Department                     | 10,000                              | 10,000                                |                                  |                                    |
| 714 Fire Coordinator                    |                                     |                                       |                                  |                                    |
| 715 Ambulance Authority --- UCEMS       | 63,703                              | 63,711                                |                                  |                                    |
| 716 Dog Warden/Humane Society -- LUAC   | 114,950                             | 113,007                               |                                  |                                    |
| 717 Central Garage                      |                                     |                                       |                                  |                                    |
| 718 Flood Control --- Pecks Run         | 3,900                               | 3,900                                 |                                  |                                    |
| 719 Watershed Project                   |                                     |                                       |                                  |                                    |
| 720 Dams & Dredging                     |                                     |                                       |                                  |                                    |
| 721 Local Law Enforcement Block Grant   |                                     |                                       |                                  |                                    |
| 722 Public Safety Grant                 |                                     |                                       |                                  |                                    |
| 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 | 194,512                             | 287,937                               |                                  |                                    |
| 732 Rapid Response                      |                                     |                                       |                                  |                                    |
| 733 Mapping and Addressing              |                                     |                                       |                                  |                                    |
| 734 Local Emergency Planning Commission |                                     |                                       |                                  |                                    |
| <b>TOTAL PUBLIC SAFETY</b>              | <b>2,505,866</b>                    | <b>2,587,316</b>                      |                                  |                                    |

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

| <b>Expenditures</b>                          | <b>General Fund</b>                     |                                           | <b>Coal Severance Fund</b>           |                                        |
|----------------------------------------------|-----------------------------------------|-------------------------------------------|--------------------------------------|----------------------------------------|
|                                              | <b>General<br/>Budget<br/>2009-2010</b> | <b>General<br/>Budget<br/>2010 - 2011</b> | <b>Coal<br/>Budget<br/>2009-2010</b> | <b>Coal<br/>Budget<br/>2010 - 2011</b> |
| <b>HEALTH &amp; SANITATION #800 - 899</b>    |                                         |                                           |                                      |                                        |
| 800 Local Health Department                  |                                         |                                           |                                      |                                        |
| 801 Mental Health                            | 5,000                                   | 5,000                                     |                                      |                                        |
| 802 Other Health Programs                    |                                         |                                           |                                      |                                        |
| 803 Hospital                                 |                                         |                                           |                                      |                                        |
| 804 Dental Clinic                            |                                         |                                           |                                      |                                        |
| 805 Vital Statistics                         | 800                                     | 800                                       |                                      |                                        |
| 806 Sewer                                    |                                         |                                           |                                      |                                        |
| 807 Storm Sewer                              |                                         |                                           |                                      |                                        |
| 808 Solid Waste Authority                    |                                         |                                           |                                      |                                        |
| 809 Water                                    |                                         |                                           |                                      |                                        |
| 810 Garbage Department                       |                                         |                                           |                                      |                                        |
| 811 Landfill/Incinerator                     |                                         |                                           |                                      |                                        |
| 812 Recycling Center                         |                                         |                                           |                                      |                                        |
| 813 Litter Control                           |                                         |                                           |                                      |                                        |
| 814 Federal Grants - H &S                    |                                         |                                           |                                      |                                        |
| 815 State Grants - H &S                      |                                         |                                           |                                      |                                        |
| <b>TOTAL HEALTH &amp; SANITATION</b>         | <b>5,800</b>                            | <b>5,800</b>                              |                                      |                                        |
| <b>CULTURE &amp; RECREATION #900 - 949</b>   |                                         |                                           |                                      |                                        |
| 900 Parks & Recreation                       | 152,750                                 | 169,355                                   |                                      |                                        |
| 901 Swimming Pools                           |                                         |                                           |                                      |                                        |
| 902 4 - H Camp                               |                                         |                                           |                                      |                                        |
| 903 Arts & Humanities                        |                                         |                                           |                                      |                                        |
| 904 Museum Commission                        |                                         |                                           |                                      |                                        |
| 905 Fair Associations/Festivals              |                                         |                                           |                                      |                                        |
| 906 Youth Camp                               | 86,911                                  | 84,934                                    |                                      |                                        |
| 907 Summer Youth Program                     |                                         |                                           |                                      |                                        |
| 908 Community Center                         |                                         |                                           |                                      |                                        |
| 909 Historical Commission                    |                                         |                                           |                                      |                                        |
| 910 Civic Promotion                          |                                         |                                           |                                      |                                        |
| 911 Visitor's Bureau --- Other Contributions | 61,000                                  | 70,000                                    |                                      |                                        |
| 912 Travel Council                           |                                         |                                           |                                      |                                        |
| 913 Beautification                           |                                         |                                           |                                      |                                        |
| 914 Rails to Trails                          |                                         |                                           |                                      |                                        |
| 915 Hotel/Motel Promotion of Tourism         |                                         |                                           |                                      |                                        |
| 916 Library --- UCPL & JWCL                  | 107,103                                 | 111,990                                   |                                      |                                        |
| 917 Law Library                              |                                         |                                           |                                      |                                        |
| 918 Federal Grants                           |                                         |                                           |                                      |                                        |
| 919 State Grants                             |                                         |                                           |                                      |                                        |
| <b>TOTAL CULTURE &amp; RECREATION</b>        | <b>407,764</b>                          | <b>436,279</b>                            |                                      |                                        |

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

| <b>Expenditures</b>                           | <b>General Fund</b>                 |                                       | <b>Coal Severance Fund</b>       |                                    |
|-----------------------------------------------|-------------------------------------|---------------------------------------|----------------------------------|------------------------------------|
|                                               | <b>General Budget<br/>2009-2010</b> | <b>General Budget<br/>2010 - 2011</b> | <b>Coal Budget<br/>2009-2010</b> | <b>Coal Budget<br/>2010 - 2011</b> |
| <b>SOCIAL SERVICES #950 - 959</b>             |                                     |                                       |                                  |                                    |
| 950 Social Services - Child Visitation Center | 81,715                              | 82,428                                |                                  |                                    |
| 951 Human Resources                           |                                     |                                       |                                  |                                    |
| 952 Senior Citizens                           |                                     |                                       |                                  |                                    |
| 953 Public Transit                            |                                     |                                       |                                  |                                    |
| 954 Federal Grants                            |                                     |                                       |                                  |                                    |
| 955 State Grants                              |                                     |                                       |                                  |                                    |
| 956 Homeless Shelter                          |                                     |                                       |                                  |                                    |
| 957 Family Law Judge                          |                                     |                                       |                                  |                                    |
| 958 Community Council                         |                                     |                                       |                                  |                                    |
| 959 Cemeteries                                |                                     |                                       |                                  |                                    |
| <b>TOTAL SOCIAL SERVICES</b>                  | <b>81,715</b>                       | <b>82,428</b>                         |                                  |                                    |
| <b>CAPITAL PROJECTS #960 - 999</b>            |                                     |                                       |                                  |                                    |
| 960 General Government                        |                                     |                                       |                                  |                                    |
| 961 Public Safety                             |                                     |                                       |                                  |                                    |
| 962 Health & Sanitation                       |                                     |                                       |                                  |                                    |
| 963 Culture & Recreation                      |                                     |                                       |                                  |                                    |
| 964 Social Services - Project Lifesaver       | 4,000                               | 3,000                                 |                                  |                                    |
| 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                   | 87,000                              | 82,000                                |                                  |                                    |
| 981 Sheriff-Jail                              |                                     |                                       |                                  |                                    |
| 982 Data Processing                           |                                     |                                       |                                  |                                    |
| 983 Election - County Clerk                   |                                     |                                       |                                  |                                    |
| 984 Circuit Court                             |                                     |                                       |                                  |                                    |
| 985 Community Development                     |                                     |                                       |                                  |                                    |
| 986 County Commission                         | 102,500                             | 250,000                               |                                  |                                    |
| 987 Courthouse                                |                                     |                                       |                                  |                                    |
| 988 Other Buildings                           |                                     |                                       |                                  |                                    |
| 989 Extension Services                        |                                     |                                       |                                  |                                    |
| 990 Other Boards & Authorities                |                                     |                                       |                                  |                                    |
| 991 Purchasing                                |                                     |                                       |                                  |                                    |
| 992 Communication Center                      |                                     |                                       |                                  |                                    |

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

| <b>Expenditures</b>         | <b>General Fund</b>                     |                                           | <b>Coal Severance Fund</b>           |                                        |
|-----------------------------|-----------------------------------------|-------------------------------------------|--------------------------------------|----------------------------------------|
|                             | <b>General<br/>Budget<br/>2009-2010</b> | <b>General<br/>Budget<br/>2010 - 2011</b> | <b>Coal<br/>Budget<br/>2009-2010</b> | <b>Coal<br/>Budget<br/>2010 - 2011</b> |
| 993 Dog Warden              |                                         |                                           |                                      |                                        |
| 994 Emergency Services      |                                         |                                           |                                      |                                        |
| 995 Service of Process      |                                         |                                           |                                      |                                        |
| 996 Ambulance               |                                         |                                           |                                      |                                        |
| 997 Water                   |                                         |                                           |                                      |                                        |
| 998 Parks & Recreation      |                                         |                                           |                                      |                                        |
| 999 Streets and Highways    |                                         |                                           |                                      |                                        |
| <b>TOTAL CAPITAL OUTLAY</b> | 193,500                                 | 335,000                                   |                                      |                                        |
| <b>Total Expenditures</b>   | 7,975,000                               | 7,100,000                                 | 338,796                              | 200,000                                |



**UPSHUR COUNTY, WEST VIRGINIA  
STATEMENT OF SALARIES OF ELECTED OFFICIALS  
FISCAL YEAR JULY 1, 2010 - JUNE 30, 2011**

County Classification:

3

FOR THE FISCAL YEAR JULY 1, 2010 - JUNE 30, 2011, ALL COUNTY OFFICIALS SHOULD BE COMPENSATED BASED ON THE COUNTY'S CLASSIFICATION AS OF: JULY 1,

| Office                                   | Elected Official              | Date Current Term Began | 2010 - 2011 Salary | West Virginia Code Reference |
|------------------------------------------|-------------------------------|-------------------------|--------------------|------------------------------|
| <b>County Commissioners:</b>             |                               |                         |                    |                              |
|                                          | Donnie R. Tenney              | January 1, 2009         | 35,640             | §7-7-4                       |
|                                          | Eugene C. Suder               | January 1, 2005         | 35,640             |                              |
|                                          | Creed G. Pletcher             | January 1, 2007         | 35,640             |                              |
|                                          |                               |                         | 35,640             |                              |
|                                          |                               |                         | 35,640             |                              |
| <b>County Clerk:</b>                     |                               |                         |                    |                              |
|                                          | Debbie Thacker Wilfong        | January 1, 2005         | 53,460             | §7-7-4                       |
| <b>Circuit Clerk</b>                     |                               |                         |                    |                              |
|                                          | Brian P. Gaudet               | Nov. 20, 2008           | 53,460             | §7-7-4                       |
| <b>Assessor</b>                          |                               |                         |                    |                              |
|                                          | Helen R. Phillips             | January 1, 2009         | 43,890             | §7-7-4                       |
|                                          | Agricultural Report           |                         | 4,389              | §7-7-6c                      |
|                                          | Supplemental Salary           |                         | 15,000             | §7-7-6b                      |
| <b>Sheriff</b>                           |                               |                         |                    |                              |
|                                          | Virgil D. Miller              | January 1, 2009         | 43,890             | §7-7-4                       |
|                                          | Sheriff's Commission on Taxes |                         | 15,000             | §11A-1-7                     |
| <b>Prosecuting Attorney</b>              |                               |                         |                    |                              |
|                                          | Jacob E. Reger                | January 1, 2009         | 92,200             | §7-7-4                       |
| * Is the Prosecuting Attorney Full Time? |                               |                         |                    | yes                          |

| W.Va. Code § 7-7-4 Salary Schedule |               |                |            |             |
|------------------------------------|---------------|----------------|------------|-------------|
|                                    | County        | County &       | Assessor & | Prosecuting |
| Class                              | Commissioners | Circuit Clerks | Sheriff    | 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      |

**UPSHUR COUNTY, WEST VIRGINIA  
STATEMENT OF SALARIES OF ELECTED OFFICIALS  
FISCAL YEAR JULY 1, 2010 - JUNE 30, 2011**

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| W. Va. Code §7-7-3<br>County Classification |                           |                           | Class     | Assessor's<br>Supplemental |
|---------------------------------------------|---------------------------|---------------------------|-----------|----------------------------|
| Class                                       | Minimum<br>Property Value | Maximum<br>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               |           |                            |

**UPSHUR 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    | 159,251          | 275,000            | 193,796        | 50,000         |
| 301            | 302           | Taxes                          | 3,650,378        | 4,227,290          |                |                |
| 303            | 312           | Other Taxes                    | 252,900          | 240,500            | 145,000        | 150,000        |
| 317            | 319           | Licenses & Permits             | 3,000            | 3,000              |                |                |
| 322            | 325           | Intergovernmental              | 874,749          | 475,000            |                |                |
| 327            | 350           | Charges for Services           | 345,400          | 355,900            |                |                |
| 361            | 361           | Fines                          | 140,000          | 115,000            |                |                |
| 362            | 365           | Interest                       | 5,000            | 5,000              |                |                |
| 366            | 385           | Miscellaneous                  | 1,032,472        | 129,407            |                |                |
| 388            | 399           | Transfers                      | 1,511,850        | 1,273,903          |                |                |
|                |               | <b>Grand Totals - Revenues</b> | <b>7,975,000</b> | <b>7,100,000</b>   | <b>338,796</b> | <b>200,000</b> |

| 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    | 4,780,355        | 3,653,177             | 338,796        | 200,000        |
| 698            | 698               | Transfers                          |                  |                       |                |                |
| 700            | 799               | Public Safety Expenditures         | 2,505,866        | 2,587,316             |                |                |
| 800            | 899               | Health & Sanitation Expenditures   | 5,800            | 5,800                 |                |                |
| 900            | 949               | Culture & Recreation Expenditures  | 407,764          | 436,279               |                |                |
| 950            | 959               | Social Services Expenditures       | 81,715           | 82,428                |                |                |
| 960            | 999               | Capital Projects Expenditures      | 193,500          | 335,000               |                |                |
|                |                   | <b>Grand Totals - Expenditures</b> | <b>7,975,000</b> | <b>7,100,000</b>      | <b>338,796</b> | <b>200,000</b> |

**Budget Basis of Accounting:**

**Cash Basis**

STATE OF WEST VIRGINIA  
UPSHUR COUNTY, WEST VIRGINIA, WEST VIRGINIA

I, Debbie Thacker Wilfong, 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 25th DAY OF MARCH 2010

Debbie Thacker Wilfong - Clerk of the County Commission  
(Signature)

**UPSHUR COUNTY, WEST VIRGINIA**  
**BUDGET REVIEW**  
**FISCAL YEAR JULY 1, 2010 - JUNE 30, 2011**

| Questions to Answer                                                                 |                                                                                           | Errors:   |
|-------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------|-----------|
| 1.                                                                                  | Date submitted :                                                                          | 3/28/2010 |
| 2.                                                                                  | Does the Roster page contains a the name of a person authorized to sign budget revisions? | Yes       |
| 3.                                                                                  | <b>Please mail a copy of the Recap and Certification to LGS</b>                           |           |
| 4.                                                                                  | <b>Roster page has been filled out.</b>                                                   |           |
| <b>Property Taxes - Worksheets: Rate &amp; Levy page, Excess Levy and Bond Levy</b> |                                                                                           |           |
| 5.                                                                                  | Levy Rate is at 103 % or lower                                                            |           |
| 6.                                                                                  | Class 1 levy rate is below or equal to maximum rate by law                                |           |
| 7.                                                                                  | Class 2 levy rate is below or equal to maximum rate by law                                |           |
| 8.                                                                                  | Class 3 levy rate is below or equal to maximum rate by law                                |           |
| 9.                                                                                  | Class 4 levy rate is below or equal to maximum rate by law                                |           |
| 10.                                                                                 | Levy rate are in a 1:2:4 ratio                                                            |           |
| 11.                                                                                 | Uncollectable taxes are more than 2.5% and Less than 7.5 %                                |           |
| 12.                                                                                 | Discount rate is correct                                                                  |           |
| 13.                                                                                 | Assessor's valuation is deducted from levy rate                                           |           |
| 14.                                                                                 | Taxes Levied column adds                                                                  |           |
| <b>General Fund</b>                                                                 |                                                                                           |           |
| 15.                                                                                 | Revenues and Expenditures for the General Fund are in Balance.                            |           |
| 16.                                                                                 | Current taxes were properly recorded on Revenue Page                                      |           |
| 17.                                                                                 | Expenditures and Recap & Cert worksheets agree                                            |           |
| 18.                                                                                 | Excess levy                                                                               |           |
| 19.                                                                                 | Excess levy                                                                               |           |
| 20.                                                                                 | Excess Levy                                                                               |           |
| 21.                                                                                 | Account No. 299 is a postive number                                                       |           |
| 22.                                                                                 | Revenues on the recap and revenues page for the General Fund are in Balance.              |           |
| 23.                                                                                 | Account Nos. 298 and 299 (Beginning balance) are less than or equal to 25% of Revenues    |           |
| 24.                                                                                 | Account 388, Transfers from Other Funds is correct                                        |           |
| 25.                                                                                 | Property Transfer Stamps included                                                         |           |
| 26.                                                                                 | Gas & Oil included                                                                        |           |
| 27.                                                                                 | Gas & Oil Expenditures equals revenues budgeted                                           |           |
| 28.                                                                                 | Half of the hotel tax is budgeted to vistor bureau or center                              |           |
| 29.                                                                                 | Half of the hotel tax is budgeted properly                                                |           |
| 30.                                                                                 | Account # 366 - Miscellaneous revenue is less than 20% of the General Fund                |           |
| 31.                                                                                 | Account #382 -Refunds and reimbursements are less than 3% of total revenues               |           |
| 32.                                                                                 | Budget does include IRP fees                                                              |           |
| 33.                                                                                 | Contingencies is 10% or less of total General Fund budget                                 |           |

| <b>UPSHUR COUNTY, WEST VIRGINIA</b>                                     |                                                                                 |              |
|-------------------------------------------------------------------------|---------------------------------------------------------------------------------|--------------|
| <b>BUDGET REVIEW</b>                                                    |                                                                                 |              |
| <b>FISCAL YEAR JULY 1, 2010 - JUNE 30, 2011</b>                         |                                                                                 |              |
| 34.                                                                     | Regional Dues are included                                                      |              |
| <b>County Elected Officials</b>                                         |                                                                                 |              |
| 36.                                                                     | Assessor's line item meets 1990 level                                           |              |
| 37.                                                                     | County Clerks lines meets funding level                                         |              |
| 38.                                                                     | Circuit Clerks lines meets funding level                                        |              |
| 39.                                                                     | Sheriff's lines meets funding level                                             |              |
| 40.                                                                     | Prosecuting Attorney's lines meets funding level                                |              |
| 41.                                                                     | Assessor's lines meets funding level                                            |              |
| 42.                                                                     | County Clerk's Election has met the funding level                               |              |
| 43.                                                                     | Sheriff's Law Enforcement has met the 85% funding level of the prior year       |              |
| 44.                                                                     | Service of Process has met the 85% funding level of the prior year              |              |
| 45.                                                                     | Jail has met the 85% funding level of prior year                                |              |
| 46.                                                                     | Jail Nonreimbursable has met the 85% funding level of the prior year            |              |
| 47.                                                                     | You must budget at least \$43898 to Account #408                                |              |
| 48.                                                                     | Amount transfer for Assessor' valuation Fund was properly posted to 407 account |              |
| 49.                                                                     | Service of Process revenue was properly budget to expendiure                    |              |
| 50.                                                                     | The prosecuting attorney Institute is properly funded                           |              |
| <b>This checks the Salaries based on the salary schedule worksheet.</b> |                                                                                 |              |
| 51.                                                                     | Donnie R. Tenney, County Commissioner, salary is correct                        |              |
| 52.                                                                     | Eugene C. Suder, County Commissioner, salary is correct                         |              |
| 53.                                                                     | Creed G. Pletcher, County Commissioner, salary is correct                       |              |
| 54.                                                                     | 0, County Commissioner, salary is correct                                       |              |
| 55.                                                                     | 0, County Commissioner, salary is correct                                       |              |
| 56.                                                                     | Debbie Thacker Wilfong, County Clerk, salary is correct                         |              |
| 57.                                                                     | Brian P. Gaudet, Circuit Clerk, salary is correct                               |              |
| 58.                                                                     | Helen R. Phillips, Assessor, salary is correct                                  |              |
| 59.                                                                     | Helen R. Phillips, Assessor's, AGsalary is correct                              |              |
| 60.                                                                     | Helen R. Phillips, Assessor's, supsalary is correct                             |              |
| 61.                                                                     | Virgil D. Miller, Sheriff, salary is correct                                    |              |
| 62.                                                                     | Sheriff's Commission on Taxes is correct                                        |              |
| 63.                                                                     | Jacob E. Reger, Prosecuting attorney, salary is correct                         |              |
| 64.                                                                     | Fails Revenue Criteria Test for Pay Increase                                    | <b>ERROR</b> |

| UPSHUR COUNTY, WEST VIRGINIA             |                                                             |   |
|------------------------------------------|-------------------------------------------------------------|---|
| BUDGET REVIEW                            |                                                             |   |
| FISCAL YEAR JULY 1, 2010 - JUNE 30, 2011 |                                                             |   |
| <b>Coal Severance Tax Fund</b>           |                                                             |   |
|                                          |                                                             |   |
| 65.                                      | Coal Severance Tax Fund is in Balance.                      | . |
| 66.                                      | Unencumbered balance is zero or more                        |   |
| 67.                                      | Unencumbered balance positive or a casual deficit           |   |
| 68.                                      | Contingencies is 10% or less of total coal severance budget |   |

# GENERAL COUNTY BUDGET REVISION WORKSHEET

Upshur

NUMBERS Name Budget Revision 1 2 3

REVENUES

|           |                                       |         |  |  |  |  |
|-----------|---------------------------------------|---------|--|--|--|--|
| 295       | Nonspendable Fund Balance             |         |  |  |  |  |
| 296       | Restricted Fund Balance               |         |  |  |  |  |
| 297       | Committed Fund Balance                |         |  |  |  |  |
| 298       | Assigned Fund Balance                 |         |  |  |  |  |
| 299       | Unassigned Fund Balance               | 275000  |  |  |  |  |
| 301-01    | Property Tax Current Year             | 4027290 |  |  |  |  |
| 301-02-05 | Prior Year Taxes                      | 65000   |  |  |  |  |
| 301-06    | Supplemental Taxes                    | 67500   |  |  |  |  |
| 301-07    | Surplus                               |         |  |  |  |  |
| 301-08    | Del. & Non-entered Land Fund          |         |  |  |  |  |
| 301-09    | Redemption from State Auditor         |         |  |  |  |  |
| 301-10    | Prior Years Fifth & Other Prior years |         |  |  |  |  |
| 301-11    | Tax Lien Surplus                      |         |  |  |  |  |
| 301-12    | Tax Loss Restoration                  |         |  |  |  |  |
| 301-90    | Property Tax - Excess Levy            |         |  |  |  |  |
| 301-91    | Property Tax - Excess Levy            |         |  |  |  |  |
| 301-92    | Property Tax - Excess Levy            |         |  |  |  |  |
| 302       | Tax Penalties & Interest              | 67500   |  |  |  |  |
| 303       | Dog Taxes                             | 1500    |  |  |  |  |
| 304       | Property Transfer Tax                 | 85000   |  |  |  |  |
| 305       | Coal Severance Tax                    | N/A     |  |  |  |  |
| 306       | Gas & Oil Severance Tax               | 150000  |  |  |  |  |
| 307       | Horse & Dog Racing Tax                |         |  |  |  |  |
| 308       | Wine & Liquor Tax                     |         |  |  |  |  |
| 309       | Hotel Occupancy Tax                   | 2000    |  |  |  |  |
| 310       | Waste Coal                            |         |  |  |  |  |
| 311       | Payment in-Lieu of Taxes              | 2000    |  |  |  |  |
| 312       | Synthetic Fuel Tax                    |         |  |  |  |  |
| 317       | Licenses                              |         |  |  |  |  |
| 318       | Building Permits                      | 3000    |  |  |  |  |
| 319       | Miscellaneous Permits                 |         |  |  |  |  |
| 322       | Federal Grants                        | 175000  |  |  |  |  |
| 323       | State Grants                          | 300000  |  |  |  |  |
| 324       | Other Grants                          |         |  |  |  |  |
| 325       | Federal Payment in Lieu of Taxes      |         |  |  |  |  |
| 327       | Charges for Services                  |         |  |  |  |  |
| 328       | Magistrate Court Clerk                |         |  |  |  |  |
| 329       | Sheriff's Service of Process          | 20000   |  |  |  |  |
| 330       | Sheriff's Earnings                    | 7500    |  |  |  |  |
| 331       | County Clerk's Earnings               | 165000  |  |  |  |  |
| 332       | Circuit Clerk's Earnings              | 30000   |  |  |  |  |
| 333       | Prosecuting Attorney's Earnings       | 500     |  |  |  |  |









# GENERAL COUNTY BUDGET REVISION WORKSHEET

Upshur

NUMBERS Name Budget Revision 1 2 3

REVENUES

|     |                                        |        |  |  |  |  |
|-----|----------------------------------------|--------|--|--|--|--|
| 334 | Accident Reports                       |        |  |  |  |  |
| 335 | Motor Vehicle License Fee              | 5000   |  |  |  |  |
| 336 | Map Sales                              |        |  |  |  |  |
| 337 | Clerk Deed Fees                        | 3000   |  |  |  |  |
| 339 | Parks & Recreation Fees                | 50000  |  |  |  |  |
| 340 | Rents & Concessions                    | 2400   |  |  |  |  |
| 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                    | 60000  |  |  |  |  |
| 349 | Inspection Fees                        |        |  |  |  |  |
| 350 | IRP Fees (International Reg. Plan)     | 12500  |  |  |  |  |
| 351 | Jail Fees                              | 75000  |  |  |  |  |
| 361 | Fines, Fees & Court Costs              |        |  |  |  |  |
| 362 | Regional Jail Operations Partial Reim. | 40000  |  |  |  |  |
| 365 | Interest Earned                        | 5000   |  |  |  |  |
| 366 | Miscellaneous Revenue                  | 10000  |  |  |  |  |
| 367 | Sheriff's Commission                   | 15000  |  |  |  |  |
| 368 | Confiscated Property                   |        |  |  |  |  |
| 369 | Commissions                            |        |  |  |  |  |
| 370 | Gaming Income                          | 42500  |  |  |  |  |
| 371 | Recycling Programs                     |        |  |  |  |  |
| 372 | Filing Fees                            | 2500   |  |  |  |  |
| 373 | Video Lottery                          | 50000  |  |  |  |  |
| 374 | Planning Commission Revenue            |        |  |  |  |  |
| 375 | Sale of Materials                      |        |  |  |  |  |
| 376 | Royalties                              |        |  |  |  |  |
| 377 | Sale of Bonds                          |        |  |  |  |  |
| 378 | Proceeds from Bond Restructuring       |        |  |  |  |  |
| 379 | Lease Purchase Revenue                 |        |  |  |  |  |
| 380 | Contributions/Transfer from Other Ent  |        |  |  |  |  |
| 381 | Charges to Other Entities              |        |  |  |  |  |
| 382 | Refunds/Reimbursements (External Sc    | 9407   |  |  |  |  |
| 383 | Parking                                |        |  |  |  |  |
| 384 | Sale of Fixed Assets                   |        |  |  |  |  |
| 385 | Gain/Loss on Sale of Fixed Assets      |        |  |  |  |  |
| 388 | Transfers From Other Funds             |        |  |  |  |  |
| 390 | Emergency 911 Reimbursement            | 553355 |  |  |  |  |









# GENERAL COUNTY BUDGET REVISION WORKSHEET

Upshur

NUMBERS Name Budget Revision 1 2 3

**REVENUES**

|                           |                                      |                  |          |          |          |          |
|---------------------------|--------------------------------------|------------------|----------|----------|----------|----------|
| 391                       | Dog & Kennel Reimbursement           | 25000            |          |          |          |          |
| 392                       | Concealed Weapons Reimbursements     |                  |          |          |          |          |
| 393                       | Home Confinement Reimbursements      | 64542            |          |          |          |          |
| 394                       | General School Reimbursements        | 55000            |          |          |          |          |
| 395                       | Magistrate Court Reimbursements      | 25000            |          |          |          |          |
| 396                       | Worthless Check Reimbursements       |                  |          |          |          |          |
| 397                       | Payroll Reimbursements               | 385000           |          |          |          |          |
| 398                       | Transfers from Rainy Day Funds       |                  |          |          |          |          |
| 399                       | Transfers Assessor's Valuation Fund  | 166006           |          |          |          |          |
| <b>TOTAL REVENUES</b>     |                                      | <b>7,100,000</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> |
| <b>General Government</b> |                                      |                  |          |          |          |          |
| 401                       | County Commission                    | 447673           |          |          |          |          |
| 402                       | County Clerk                         | 397460           |          |          |          |          |
| 403                       | Circuit Clerk                        | 231445           |          |          |          |          |
| 404                       | Sheriff - Treasurer                  | 330338           |          |          |          |          |
| 405                       | Prosecuting Attorney                 | 492824           |          |          |          |          |
| 406                       | Assessor                             | 220468           |          |          |          |          |
| 407                       | Assessor's Valuation Fund            | 166006           |          |          |          |          |
| 408                       | Statewide Computer Network           | 38500            |          |          |          |          |
| 409                       | Sheriff's Tax Processing             |                  |          |          |          |          |
| 410                       | County Surveyor                      |                  |          |          |          |          |
| 411                       | Fiduciary Supervisor                 |                  |          |          |          |          |
| 412                       | Agricultural Agent --- WVU Extension | 98550            |          |          |          |          |
| 413                       | Elections - County Clerk             | 85584            |          |          |          |          |
| 415                       | Magistrate Court                     |                  |          |          |          |          |
| 416                       | Circuit Court                        |                  |          |          |          |          |
| 417                       | County Administrator                 | 83374            |          |          |          |          |
| 418                       | Purchasing Department                |                  |          |          |          |          |
| 419                       | Personnel Office                     |                  |          |          |          |          |
| 420                       | Custodial                            |                  |          |          |          |          |
| 421                       | Civil Service                        |                  |          |          |          |          |
| 423                       | Insurance Program (Self Insured)     |                  |          |          |          |          |
| 424                       | Courthouse                           | 638905           |          |          |          |          |
| 425                       | Other Buildings                      | 60000            |          |          |          |          |
| 426                       | Printing                             |                  |          |          |          |          |
| 427                       | Microfilm                            |                  |          |          |          |          |
| 428                       | Data Processing                      | 90000            |          |          |          |          |
| 429                       | Regional Development Authority       | 10000            |          |          |          |          |
| 430                       | Community Development                |                  |          |          |          |          |
| 431                       | Economic Development                 |                  |          |          |          |          |
| 432                       | Industrial Development --- UCDA      | 166805           |          |          |          |          |
| 433                       | Geographic Information Systems (GIS) |                  |          |          |          |          |









# GENERAL COUNTY BUDGET REVISION WORKSHEET

Upshur

NUMBERS Name Budget Revision 1 2 3

**REVENUES**

|                           |                                      |                  |   |   |   |   |
|---------------------------|--------------------------------------|------------------|---|---|---|---|
| 434                       | Airports -- BUAA                     | 92245            |   |   |   |   |
| 435                       | Public Works Department              |                  |   |   |   |   |
| 436                       | Rehabilitation of Property           |                  |   |   |   |   |
| 437                       | Acquisition of Property              |                  |   |   |   |   |
| 438                       | Building Inspection                  |                  |   |   |   |   |
| 439                       | Planning & Zoning                    |                  |   |   |   |   |
| 440                       | Engineering                          |                  |   |   |   |   |
| 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              | 3000             |   |   |   |   |
| 697                       | Contributions to Comms/Authorities   |                  |   |   |   |   |
| 698                       | Transfers/Reimb. (Audit Findings)    |                  |   |   |   |   |
| 699                       | Contingencies - Not to Exceed 10% of |                  |   |   |   |   |
| <b>General Government</b> |                                      | <b>3,653,177</b> | - | - | - | - |
| <b>Public Safety</b>      |                                      |                  |   |   |   |   |
| 700                       | Sheriff - Law Enforcement            | 801475           |   |   |   |   |
| 701                       | Sheriff - Service of Process         | 61714            |   |   |   |   |
| 702                       | County Jail - Reimbursable J/C       |                  |   |   |   |   |
| 703                       | County Jail - Nonreimbursable J/C    |                  |   |   |   |   |
| 704                       | Regional Jail                        | 570000           |   |   |   |   |
| 705                       | Home Confinement                     | 64542            |   |   |   |   |
| 706                       | Concealed Weapons                    |                  |   |   |   |   |
| 707                       | Investigative Services               |                  |   |   |   |   |
| 708                       | Police Special Duty                  |                  |   |   |   |   |
| 709                       | Juvenile Detention Center            |                  |   |   |   |   |
| 710                       | Civil Defense                        |                  |   |   |   |   |
| 711                       | Emergency Services                   | 57675            |   |   |   |   |
| 712                       | Communication Center                 | 553355           |   |   |   |   |
| 713                       | Fire Department                      | 10000            |   |   |   |   |
| 714                       | Fire Coordinator                     |                  |   |   |   |   |
| 715                       | Ambulance Authority --- UCEMS        | 63711            |   |   |   |   |
| 716                       | Dog Warden/Humane Society -- LUAC    | 113007           |   |   |   |   |









# GENERAL COUNTY BUDGET REVISION WORKSHEET

Upshur

NUMBERS Name Budget Revision 1 2 3

**REVENUES**

|                                |                                     |                  |   |   |   |   |
|--------------------------------|-------------------------------------|------------------|---|---|---|---|
| 717                            | Central Garage                      |                  |   |   |   |   |
| 718                            | Flood Control --- Pecks Run         | 3900             |   |   |   |   |
| 719                            | Watershed Project                   |                  |   |   |   |   |
| 720                            | Dams & Dredging                     |                  |   |   |   |   |
| 721                            | Local Law Enforcement Block Grant   |                  |   |   |   |   |
| 722                            | Public Safety Grant                 |                  |   |   |   |   |
| 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 | 287937           |   |   |   |   |
| 732                            | Rapid Response                      |                  |   |   |   |   |
| 733                            | Mapping and Addressing              |                  |   |   |   |   |
| 734                            | Local Emergency Planning Commission |                  |   |   |   |   |
| <b>Public Safety</b>           |                                     | <b>2,587,316</b> | - | - | - | - |
| <b>Health &amp; Sanitation</b> |                                     |                  |   |   |   |   |
| 800                            | Local Health Department             |                  |   |   |   |   |
| 801                            | Mental Health                       | 5000             |   |   |   |   |
| 802                            | Other Health Programs               |                  |   |   |   |   |
| 803                            | Hospital                            |                  |   |   |   |   |
| 804                            | Dental Clinic                       |                  |   |   |   |   |
| 805                            | Vital Statistics                    | 800              |   |   |   |   |
| 806                            | Sewer                               |                  |   |   |   |   |
| 807                            | Storm Sewer                         |                  |   |   |   |   |
| 808                            | Solid Waste Authority               |                  |   |   |   |   |
| 809                            | Water                               |                  |   |   |   |   |
| 810                            | Garbage Department                  |                  |   |   |   |   |
| 811                            | Landfill/Incinerator                |                  |   |   |   |   |
| 812                            | Recycling Center                    |                  |   |   |   |   |
| 813                            | Litter Control                      |                  |   |   |   |   |
| 814                            | Federal Grants - H & S              |                  |   |   |   |   |
| 815                            | State Grants - H & S                |                  |   |   |   |   |
| <b>Health &amp; Sanitation</b> |                                     | <b>5,800</b>     | - | - | - | - |
| <b>Culture and Recreation</b>  |                                     |                  |   |   |   |   |
| 900                            | Parks & Recreation                  | 169355           |   |   |   |   |
| 901                            | Swimming Pools                      |                  |   |   |   |   |
| 902                            | 4 - H Camp                          |                  |   |   |   |   |









# GENERAL COUNTY BUDGET REVISION WORKSHEET

Upshur

**NUMBERS Name Budget Revision 1 2 3**

**REVENUES**

|                                 |                                          |                |   |   |   |   |
|---------------------------------|------------------------------------------|----------------|---|---|---|---|
| 903                             | Arts & Humanities                        |                |   |   |   |   |
| 904                             | Museum Commission                        |                |   |   |   |   |
| 905                             | Fair Associations/Festivals              |                |   |   |   |   |
| 906                             | Youth Camp                               | 84934          |   |   |   |   |
| 907                             | Summer Youth Program                     |                |   |   |   |   |
| 908                             | Community Center                         |                |   |   |   |   |
| 909                             | Historical Commission                    |                |   |   |   |   |
| 910                             | Civic Promotion                          |                |   |   |   |   |
| 911                             | Visitor's Bureau --- Other Contributions | 70000          |   |   |   |   |
| 912                             | Travel Council                           |                |   |   |   |   |
| 913                             | Beautification                           |                |   |   |   |   |
| 914                             | Rails to Trails                          |                |   |   |   |   |
| 915                             | Hotel/Motel Promotion of Tourism         |                |   |   |   |   |
| 916                             | Library --- UCPL & JWCL                  | 111990         |   |   |   |   |
| 917                             | Law Library                              |                |   |   |   |   |
| 918                             | Federal Grants                           |                |   |   |   |   |
| 919                             | State Grants                             |                |   |   |   |   |
| <b>Culture &amp; Recreation</b> |                                          | <b>436,279</b> | - | - | - | - |
| <b>Social Services</b>          |                                          |                |   |   |   |   |
| 950                             | Social Services                          | 82428          |   |   |   |   |
| 951                             | Human Resources                          |                |   |   |   |   |
| 952                             | Senior Citizens                          |                |   |   |   |   |
| 953                             | Public Transit                           |                |   |   |   |   |
| 954                             | Federal Grants                           |                |   |   |   |   |
| 955                             | State Grants                             |                |   |   |   |   |
| 956                             | Homeless Shelter                         |                |   |   |   |   |
| 957                             | Family Law Master                        |                |   |   |   |   |
| 958                             | Community Council                        |                |   |   |   |   |
| 959                             | Cemeteries                               |                |   |   |   |   |
| <b>Social Services</b>          |                                          | <b>954,986</b> | - | - | - | - |
| <b>Capital Projects</b>         |                                          |                |   |   |   |   |
| 960                             | General Government                       |                |   |   |   |   |
| 961                             | Public Safety                            |                |   |   |   |   |
| 962                             | Health & Sanitation                      |                |   |   |   |   |
| 963                             | Culture & Recreation                     |                |   |   |   |   |
| 964                             | Social Services                          | 3000           |   |   |   |   |
| 965                             | Central Garage                           |                |   |   |   |   |
| 966                             | Geographic Information System            |                |   |   |   |   |
| 972                             | Federal Grants                           |                |   |   |   |   |
| 973                             | Federal Grants                           |                |   |   |   |   |
| 974                             | State Grants                             |                |   |   |   |   |
| 975                             | County Clerk                             |                |   |   |   |   |









# GENERAL COUNTY BUDGET REVISION WORKSHEET

Upshur

NUMBERS Name Budget Revision 1 2 3

**REVENUES**

|                           |                            |                |   |   |   |   |
|---------------------------|----------------------------|----------------|---|---|---|---|
| 976                       | Circuit Clerk              |                |   |   |   |   |
| 977                       | Assessor                   |                |   |   |   |   |
| 978                       | Prosecuting Attorney       |                |   |   |   |   |
| 979                       | Sheriff-Treasurer          |                |   |   |   |   |
| 980                       | Sheriff-Law Enforcement    | 82000          |   |   |   |   |
| 981                       | Sheriff-Jail               |                |   |   |   |   |
| 982                       | Data Processing            |                |   |   |   |   |
| 983                       | Election County Clerk      |                |   |   |   |   |
| 984                       | Circuit Court              |                |   |   |   |   |
| 985                       | Community Development      |                |   |   |   |   |
| 986                       | County Commission          | 250000         |   |   |   |   |
| 987                       | Courthouse                 |                |   |   |   |   |
| 988                       | Other Buildings            |                |   |   |   |   |
| 989                       | Extension Services         |                |   |   |   |   |
| 990                       | Other Boards & Authorities |                |   |   |   |   |
| 991                       | Purchasing                 |                |   |   |   |   |
| 992                       | Communication Center       |                |   |   |   |   |
| 993                       | Dog Warden                 |                |   |   |   |   |
| 994                       | Emergency Services         |                |   |   |   |   |
| 995                       | Service of Process         |                |   |   |   |   |
| 996                       | Ambulance                  |                |   |   |   |   |
| 997                       | Water                      |                |   |   |   |   |
| 998                       | Parks and Recreation       |                |   |   |   |   |
| 999                       | Streets and Highways       |                |   |   |   |   |
| <b>Capital Project</b>    |                            | <b>335,000</b> | - | - | - | - |
| <b>SUMMARY</b>            |                            |                |   |   |   |   |
| General Government        |                            | 3653177        |   | - | - | - |
| Public Safety             |                            | 2587316        |   | - | - | - |
| Health & Sanitation       |                            | 5800           |   | - | - | - |
| Culture & Recreation      |                            | 436279         |   | - | - | - |
| Social Services           |                            | 82428          |   | - | - | - |
| Capital projects          |                            | 335000         |   | - | - | - |
| <b>TOTAL EXPENDITURES</b> |                            | <b>-</b>       | - | - | - | - |
|                           |                            |                |   |   |   |   |
| <b>TOTAL REVENUES</b>     |                            | <b>-</b>       | - | - | - | - |
| <b>Difference</b>         |                            | <b>-</b>       | - | - | - | - |





# GENERAL COUNTY BUDGET REVISION WORKSHEET

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# GENERAL COUNTY BUDGET REVISION WORKSHEET

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# COAL SEVERANCE BUDGET REVISION WORKSHEET

Upshur

| CHART NUMBERS             | Name                                 | Revised Budget | Total Budgets Revision | Revision Number 1 | Revision Number 2 | Revision Number 3 | Revision Number 4 | Revision Number 5 |
|---------------------------|--------------------------------------|----------------|------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| <b>REVENUES</b>           |                                      |                |                        |                   |                   |                   |                   |                   |
| 298                       | Assigned Fund Balance                | 50000          |                        |                   |                   |                   |                   |                   |
| 305                       | Coal Severance Tax                   | 150000         |                        |                   |                   |                   |                   |                   |
| 365                       | Interest Earned                      |                |                        |                   |                   |                   |                   |                   |
| 382                       | Refunds/Reimbursements (External S   |                |                        |                   |                   |                   |                   |                   |
| <b>TOTAL REVENUES</b>     |                                      | 200000         |                        | -                 | -                 | -                 | -                 | -                 |
| <b>General Government</b> |                                      |                |                        |                   |                   |                   |                   |                   |
| 401                       | County Commission                    |                |                        |                   |                   |                   |                   |                   |
| 402                       | County Clerk                         |                |                        |                   |                   |                   |                   |                   |
| 403                       | Circuit Clerk                        |                |                        |                   |                   |                   |                   |                   |
| 404                       | Sheriff - Treasurer                  |                |                        |                   |                   |                   |                   |                   |
| 405                       | Prosecuting Attorney                 |                |                        |                   |                   |                   |                   |                   |
| 406                       | Assessor                             |                |                        |                   |                   |                   |                   |                   |
| 407                       | Assessor's Valuation Fund            |                |                        |                   |                   |                   |                   |                   |
| 408                       | Statewide Computer Network           |                |                        |                   |                   |                   |                   |                   |
| 409                       | Sheriff's Tax Processing             |                |                        |                   |                   |                   |                   |                   |
| 410                       | County Surveyor                      |                |                        |                   |                   |                   |                   |                   |
| 411                       | Fiduciary Supervisor                 |                |                        |                   |                   |                   |                   |                   |
| 412                       | Agricultural Agent --- WVU Extension |                |                        |                   |                   |                   |                   |                   |
| 413                       | Elections - County Clerk             |                |                        |                   |                   |                   |                   |                   |
| 415                       | Magistrate Court                     |                |                        |                   |                   |                   |                   |                   |
| 416                       | Circuit Court                        |                |                        |                   |                   |                   |                   |                   |
| 417                       | County Administrator                 |                |                        |                   |                   |                   |                   |                   |
| 418                       | Purchasing Department                |                |                        |                   |                   |                   |                   |                   |
| 419                       | Personnel Office                     |                |                        |                   |                   |                   |                   |                   |
| 420                       | Custodial                            |                |                        |                   |                   |                   |                   |                   |
| 421                       | Civil Service                        |                |                        |                   |                   |                   |                   |                   |
| 423                       | Insurance Program (Self Insured)     |                |                        |                   |                   |                   |                   |                   |
| 424                       | Courthouse                           | 170000         |                        |                   |                   |                   |                   |                   |
| 425                       | Other Buildings                      | 20000          |                        |                   |                   |                   |                   |                   |
| 426                       | Printing                             |                |                        |                   |                   |                   |                   |                   |
| 427                       | Microfilm                            |                |                        |                   |                   |                   |                   |                   |
| 428                       | Data Processing                      |                |                        |                   |                   |                   |                   |                   |
| 429                       | Regional Development Authority       |                |                        |                   |                   |                   |                   |                   |
| 430                       | Community Development                |                |                        |                   |                   |                   |                   |                   |
| 431                       | Economic Development                 |                |                        |                   |                   |                   |                   |                   |
| 432                       | Industrial Development --- UCDA      |                |                        |                   |                   |                   |                   |                   |
| 433                       | Geographic Information Systems (GIS) |                |                        |                   |                   |                   |                   |                   |
| 434                       | Airports -- BUAA                     | 10000          |                        |                   |                   |                   |                   |                   |
| 435                       | Public Works Department              |                |                        |                   |                   |                   |                   |                   |
| 436                       | Rehabilitation of Property           |                |                        |                   |                   |                   |                   |                   |

# COAL SEVERANCE BUDGET REVISION WORKSHEET

Upshur

| CHART NUMBERS | Name | Revised Budget | Total Budgets Revision | Revision Number 1 | Revision Number 2 | Revision Number 3 | Revision Number 4 | Revision Number 5 |
|---------------|------|----------------|------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
|---------------|------|----------------|------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|

**REVENUES**

|                           |                                      |        |  |   |   |   |   |   |
|---------------------------|--------------------------------------|--------|--|---|---|---|---|---|
| 437                       | Acquisition of Property              |        |  |   |   |   |   |   |
| 438                       | Building Inspection                  |        |  |   |   |   |   |   |
| 439                       | Planning & Zoning                    |        |  |   |   |   |   |   |
| 440                       | Engineering                          |        |  |   |   |   |   |   |
| 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              |        |  |   |   |   |   |   |
| 697                       | Contributions to Comms/Authorities   |        |  |   |   |   |   |   |
| 698                       | Transfers/Reimb. (Audit Findings)    |        |  |   |   |   |   |   |
| 699                       | Contingencies - Not to Exceed 10% of |        |  |   |   |   |   |   |
| <b>General Government</b> |                                      | 200000 |  | - | - | - | - | - |
| <b>Public Safety</b>      |                                      |        |  |   |   |   |   |   |
| 700                       | Sheriff - Law Enforcement            |        |  |   |   |   |   |   |
| 701                       | Sheriff - Service of Process         |        |  |   |   |   |   |   |
| 702                       | County Jail - Reimbursable J/C       |        |  |   |   |   |   |   |
| 703                       | County Jail - Nonreimbursable J/C    |        |  |   |   |   |   |   |
| 704                       | Regional Jail                        |        |  |   |   |   |   |   |
| 705                       | Home Confinement                     |        |  |   |   |   |   |   |
| 706                       | Concealed Weapons                    |        |  |   |   |   |   |   |
| 707                       | Investigative Services               |        |  |   |   |   |   |   |
| 708                       | Police Special Duty                  |        |  |   |   |   |   |   |
| 709                       | Juvenile Detention Center            |        |  |   |   |   |   |   |
| 710                       | Civil Defense                        |        |  |   |   |   |   |   |
| 711                       | Emergency Services                   |        |  |   |   |   |   |   |
| 712                       | Communication Center                 |        |  |   |   |   |   |   |
| 713                       | Fire Department                      |        |  |   |   |   |   |   |
| 714                       | Fire Coordinator                     |        |  |   |   |   |   |   |
| 715                       | Ambulance Authority --- UCEMS        |        |  |   |   |   |   |   |
| 716                       | Dog Warden/Humane Society -- LUAC    |        |  |   |   |   |   |   |
| 717                       | Central Garage                       |        |  |   |   |   |   |   |

# COAL SEVERANCE BUDGET REVISION WORKSHEET

Upshur

| CHART NUMBERS                  | Name                               | Revised Budget | Total Budgets | Revision Number | Revision Number | Revision Number | Revision Number | Revision Number |
|--------------------------------|------------------------------------|----------------|---------------|-----------------|-----------------|-----------------|-----------------|-----------------|
|                                |                                    |                | Revision      | 1               | 2               | 3               | 4               | 5               |
| <b>REVENUES</b>                |                                    |                |               |                 |                 |                 |                 |                 |
| 718                            | Flood Control --- Pecks Run        |                |               |                 |                 |                 |                 |                 |
| 719                            | Watershed Project                  |                |               |                 |                 |                 |                 |                 |
| 720                            | Dams & Dredging                    |                |               |                 |                 |                 |                 |                 |
| 721                            | Local Law Enforcement Block Grant  |                |               |                 |                 |                 |                 |                 |
| 722                            | Public Safety Grant                |                |               |                 |                 |                 |                 |                 |
| 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 Progra |                |               |                 |                 |                 |                 |                 |
| 732                            | Rapid Response                     |                |               |                 |                 |                 |                 |                 |
| 733                            | Mapping and Addressing             |                |               |                 |                 |                 |                 |                 |
| 734                            | Local Emergency Planning Commissio |                |               |                 |                 |                 |                 |                 |
| <b>Public Safety</b>           |                                    |                |               | -               | -               | -               | -               | -               |
| <b>Health &amp; Sanitation</b> |                                    |                |               |                 |                 |                 |                 |                 |
| 800                            | Local Health Department            |                |               |                 |                 |                 |                 |                 |
| 801                            | Mental Health                      |                |               |                 |                 |                 |                 |                 |
| 802                            | Other Health Programs              |                |               |                 |                 |                 |                 |                 |
| 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                   |                |               |                 |                 |                 |                 |                 |
| 813                            | Litter Control                     |                |               |                 |                 |                 |                 |                 |
| 814                            | Federal Grants - H &S              |                |               |                 |                 |                 |                 |                 |
| 815                            | State Grants - H &S                |                |               |                 |                 |                 |                 |                 |
| <b>Health &amp; Sanitation</b> |                                    |                | -             | -               | -               | -               | -               | -               |
| <b>Culture and Recreation</b>  |                                    |                |               |                 |                 |                 |                 |                 |
| 900                            | Parks & Recreation                 |                |               |                 |                 |                 |                 |                 |
| 901                            | Swimming Pools                     |                |               |                 |                 |                 |                 |                 |
| 902                            | 4 - H Camp                         |                |               |                 |                 |                 |                 |                 |

# COAL SEVERANCE BUDGET REVISION WORKSHEET

Upshur

| CHART<br>NUMBERS | Name | Revised<br>Budget | Total<br>Budgets<br>Revision | Revision<br>Number<br>1 | Revision<br>Number<br>2 | Revision<br>Number<br>3 | Revision<br>Number<br>4 | Revision<br>Number<br>5 |
|------------------|------|-------------------|------------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
|------------------|------|-------------------|------------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|

| CHART<br>NUMBERS                | Name                                     | Revised<br>Budget | Total<br>Budgets<br>Revision | Revision<br>Number<br>1 | Revision<br>Number<br>2 | Revision<br>Number<br>3 | Revision<br>Number<br>4 | Revision<br>Number<br>5 |
|---------------------------------|------------------------------------------|-------------------|------------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| <b>REVENUES</b>                 |                                          |                   |                              |                         |                         |                         |                         |                         |
| 903                             | Arts & Humanities                        |                   |                              |                         |                         |                         |                         |                         |
| 904                             | Museum Commission                        |                   |                              |                         |                         |                         |                         |                         |
| 905                             | Fair Associations/Festivals              |                   |                              |                         |                         |                         |                         |                         |
| 906                             | Youth Camp                               |                   |                              |                         |                         |                         |                         |                         |
| 907                             | Summer Youth Program                     |                   |                              |                         |                         |                         |                         |                         |
| 908                             | Community Center                         |                   |                              |                         |                         |                         |                         |                         |
| 909                             | Historical Commission                    |                   |                              |                         |                         |                         |                         |                         |
| 910                             | Civic Promotion                          |                   |                              |                         |                         |                         |                         |                         |
| 911                             | Visitor's Bureau --- Other Contributions |                   |                              |                         |                         |                         |                         |                         |
| 912                             | Travel Council                           |                   |                              |                         |                         |                         |                         |                         |
| 913                             | Beautification                           |                   |                              |                         |                         |                         |                         |                         |
| 914                             | Rails to Trails                          |                   |                              |                         |                         |                         |                         |                         |
| 915                             | Hotel/Motel Promotion of Tourism         |                   |                              |                         |                         |                         |                         |                         |
| 916                             | Library --- UCPL & JWCL                  |                   |                              |                         |                         |                         |                         |                         |
| 917                             | Law Library                              |                   |                              |                         |                         |                         |                         |                         |
| 918                             | Federal Grants                           |                   |                              |                         |                         |                         |                         |                         |
| 919                             | State Grants                             |                   |                              |                         |                         |                         |                         |                         |
| <b>Culture &amp; Recreation</b> |                                          |                   | -                            | -                       | -                       | -                       | -                       | -                       |
| <b>Social Services</b>          |                                          |                   |                              |                         |                         |                         |                         |                         |
| 950                             | Social Services                          |                   |                              |                         |                         |                         |                         |                         |
| 951                             | Human Resources                          |                   |                              |                         |                         |                         |                         |                         |
| 952                             | Senior Citizens                          |                   |                              |                         |                         |                         |                         |                         |
| 953                             | Public Transit                           |                   |                              |                         |                         |                         |                         |                         |
| 954                             | Federal Grants                           |                   |                              |                         |                         |                         |                         |                         |
| 955                             | State Grants                             |                   |                              |                         |                         |                         |                         |                         |
| 956                             | Homeless Shelter                         |                   |                              |                         |                         |                         |                         |                         |
| 957                             | Family Law Master                        |                   |                              |                         |                         |                         |                         |                         |
| 958                             | Community Council                        |                   |                              |                         |                         |                         |                         |                         |
| 959                             | Cemeteries                               |                   |                              |                         |                         |                         |                         |                         |
| <b>Social Services</b>          |                                          |                   | -                            | -                       | -                       | -                       | -                       | -                       |
| <b>Capital Projects</b>         |                                          |                   |                              |                         |                         |                         |                         |                         |
| 960                             | General Government                       |                   |                              |                         |                         |                         |                         |                         |
| 961                             | Public Safety                            |                   |                              |                         |                         |                         |                         |                         |
| 962                             | Health & Sanitation                      |                   |                              |                         |                         |                         |                         |                         |
| 963                             | Culture & Recreation                     |                   |                              |                         |                         |                         |                         |                         |
| 964                             | Social Services                          |                   |                              |                         |                         |                         |                         |                         |
| 965                             | Central Garage                           |                   |                              |                         |                         |                         |                         |                         |
| 966                             | Geographic Information System            |                   |                              |                         |                         |                         |                         |                         |
| 972                             | Federal Grants                           |                   |                              |                         |                         |                         |                         |                         |
| 973                             | Federal Grants                           |                   |                              |                         |                         |                         |                         |                         |

# COAL SEVERANCE BUDGET REVISION WORKSHEET

Upshur

| CHART NUMBERS             | Name                       | Revised Budget | Total Budgets Revision | Revision Number 1 | Revision Number 2 | Revision Number 3 | Revision Number 4 | Revision Number 5 |
|---------------------------|----------------------------|----------------|------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| <b>REVENUES</b>           |                            |                |                        |                   |                   |                   |                   |                   |
| 974                       | State Grants               |                |                        |                   |                   |                   |                   |                   |
| 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            |                |                        |                   |                   |                   |                   |                   |
| 989                       | Extension Services         |                |                        |                   |                   |                   |                   |                   |
| 990                       | Other Boards & Authorities |                |                        |                   |                   |                   |                   |                   |
| 991                       | Purchasing                 |                |                        |                   |                   |                   |                   |                   |
| 992                       | Communication Center       |                |                        |                   |                   |                   |                   |                   |
| 993                       | Dog Warden                 |                |                        |                   |                   |                   |                   |                   |
| 994                       | Emergency Services         |                |                        |                   |                   |                   |                   |                   |
| 995                       | Service of Process         |                |                        |                   |                   |                   |                   |                   |
| 996                       | Ambulance                  |                |                        |                   |                   |                   |                   |                   |
| 997                       | Water                      |                |                        |                   |                   |                   |                   |                   |
| 998                       | Parks and Recreation       |                |                        |                   |                   |                   |                   |                   |
| 999                       | Streets and Highways       |                |                        |                   |                   |                   |                   |                   |
| <b>Capital Project</b>    |                            |                |                        | -                 | -                 | -                 | -                 | -                 |
| <b>SUMMARY</b>            |                            |                |                        |                   |                   |                   |                   |                   |
| General Government        |                            | 200000         |                        | -                 | -                 | -                 | -                 | -                 |
| Public Safety             |                            |                |                        | -                 | -                 | -                 | -                 | -                 |
| Health & Sanitation       |                            |                |                        | -                 | -                 | -                 | -                 | -                 |
| Culture & Recreation      |                            |                |                        | -                 | -                 | -                 | -                 | -                 |
| Social Services           |                            |                |                        | -                 | -                 | -                 | -                 | -                 |
| Capital projects          |                            |                |                        | -                 | -                 | -                 | -                 | -                 |
| <b>TOTAL EXPENDITURES</b> |                            | 200000         | -                      | -                 | -                 | -                 | -                 | -                 |
| <b>TOTAL REVENUES</b>     |                            | 200000         | -                      | -                 | -                 | -                 | -                 | -                 |
| <b>Difference</b>         |                            |                | -                      | -                 | -                 | -                 | -                 | -                 |

# NOTICE OF PROPOSED TAX INCREASE

The Upshur County Commission proposes to increase property tax levies.

**1. Appraisal/Assessment Increase:**

Total assessed value of property, excluding additional assessments due to new or improved property, exceeds last year's total assessed value of property by 2.79%

**2. Lowered Rate necessary to Offset Increased Assessment:**

The tax rate which would levy the same amount of property tax as last year, when multiplied by the new total assessed value of property with the exclusions mentioned above, per \$100 of assessed value on each class of property, would be:

|           | Lowered Tax Rates |
|-----------|-------------------|
| Class I   | 13.59 ¢           |
| Class II  | 27.18 ¢           |
| Class III | 54.36 ¢           |
| Class IV  | 54.36 ¢           |

**3. Effective Rate Increase:**

The Upshur County Commission proposes to adopt a tax rate per \$100 of assessed value on each class of property as follows:

|           | Proposed<br>Rate | Effective Tax<br>Rate Increase | Percentage of<br>Increase |
|-----------|------------------|--------------------------------|---------------------------|
| Class I   | _____ ¢          | -13.59 ¢                       | -100%                     |
| Class II  | _____ ¢          | -27.18 ¢                       | -100%                     |
| Class III | _____ ¢          | -54.36 ¢                       | -100%                     |
| Class IV  | _____ ¢          | -54.36 ¢                       | -100%                     |

Individual property taxes may, however, increase at a percentage greater than or less than the above percentage.

**4. Revenue produced last year:**

**5. Revenue projected under the effective rate increases:**

-\$4,414,050

**6. Revenue projected from new property or improvements:**

**7. General areas in which revenue is to be allocated:**

A public hearing on the increases will be held on

\_\_\_\_\_ at \_\_\_\_\_  
(Date and Time)

\_\_\_\_\_ at \_\_\_\_\_  
est Main Street --- Room 302, Buckhannon, West Virginia 2  
(Place)

the decision regarding the increase will be made on

\_\_\_\_\_ at \_\_\_\_\_  
(Date and Time)

\_\_\_\_\_ at \_\_\_\_\_  
est Main Street --- Room 302, Buckhannon, West Virginia 2  
(Place)

# **CERTIFICATION OF PUBLIC NOTICE AND HEARING**

**DATE:**

---

**STATE OF WEST VIRGINIA**

**COUNTY OF UPSHUR**

I, DEBBIE THACKER WILFONG, CLERK OF THE COUNTY COMMISSION OF SAID COUNTY, DO HEREBY CERTIFY THAT THE NOTICE WAS MADE REGARDING THE PUBLIC HEARING ON A PROPOSED TAX INCREASE AND THAT THE INFORMATION PROVIDED ON THE LEVY PAGE IS IN COMPLIANCE WITH W. VA. CODE §11-8-6e.

---

(COUNTY CLERK'S SIGNATURE)

**COUNTY OF UPSHUR**

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# UPSHUR COUNTY, WEST VIRGINIA LEVY ORDER AND RATE SHEET REGULAR CURRENT EXPENSE LEVY 2010 - 2011

The following is a true copy from the record of orders entered by Upshur County Commission on April 20, 2010 .

|                                                                                                                         | Column E<br>Certificate of Valuation<br>Assessed Value for Tax Purposes | Levy<br>Rate/\$100 | Taxes<br>Levied     |
|-------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------|--------------------|---------------------|
| Signature _____                                                                                                         |                                                                         |                    |                     |
| <b>Current Year</b>                                                                                                     |                                                                         |                    |                     |
| <b>Class I</b>                                                                                                          |                                                                         |                    |                     |
| Personal Property                                                                                                       | \$ _____                                                                | \$ _____           | \$ _____            |
| Public Utility                                                                                                          | _____                                                                   |                    | _____               |
| <b>Total Class I</b>                                                                                                    | \$ _____                                                                | \$ _____           | \$ _____            |
| <b>Class I</b>                                                                                                          |                                                                         |                    |                     |
| Real Estate                                                                                                             | \$ _____                                                                | \$ _____           | \$ _____            |
| Personal Property                                                                                                       | \$ _____                                                                |                    | \$ _____            |
| <b>Total Class I</b>                                                                                                    | \$ _____                                                                | \$ _____           | \$ _____            |
| <b>Class I</b>                                                                                                          |                                                                         |                    |                     |
| Real Estate                                                                                                             | \$ _____                                                                | \$ _____           | \$ _____            |
| Personal Property                                                                                                       | \$ _____                                                                |                    | \$ _____            |
| Public Utility                                                                                                          | \$ _____                                                                |                    | \$ _____            |
| <b>Total Class I</b>                                                                                                    | \$ _____                                                                | \$ _____           | \$ _____            |
| <b>Class M</b>                                                                                                          |                                                                         |                    |                     |
| Real Estate                                                                                                             | \$ _____                                                                | \$ _____           | \$ _____            |
| Personal Property                                                                                                       | \$ _____                                                                |                    | \$ _____            |
| Public Utility                                                                                                          | \$ _____                                                                |                    | \$ _____            |
| <b>Total Class M</b>                                                                                                    | \$ _____                                                                | \$ _____           | \$ _____            |
| <b>Total Value &amp; Projected Revenue</b>                                                                              | \$ <u>999,735,314</u>                                                   |                    | \$ <u>4,414,049</u> |
| Less Delinquencies, Exonerations & Uncollectable Taxes                                                                  |                                                                         | 0%.... 0           | \$ _____            |
| Less Tax Discounts                                                                                                      |                                                                         | 0%....             | \$ _____            |
| Less Allowance for Tax Increment Financing - see worksheet<br>Subtracted from regular current expense taxes levied only |                                                                         | .....              | \$ _____            |
| <b>Total Projected Property Tax Collection</b>                                                                          |                                                                         | .....              | <u>4,109,480</u>    |
| Less Assessor Valuation Fund<br>Subtracted from regular current expense taxes levied only                               |                                                                         | <u>2.00%</u> ..... | \$ _____            |
| <b>Net Amount to be Raised by Levy of Property Taxes<br/>For Budget Purposes</b>                                        |                                                                         |                    | \$ <u>4,027,290</u> |

**UPSHUR COUNTY, WEST VIRGINIA  
LEVY ORDER AND RATE SHEET  
EXCESS LEVY PAGE  
2010 - 2011**

The following is a true copy from the record of orders entered by Upshur County Commission on April 20, 2010 .

\_\_\_\_\_

Signature

|                                                                                  | Column E<br>Certificate of Valuation<br>Assessed Value for Tax Purposes | Levy<br>Rate/\$100 | Taxes<br>Levied |
|----------------------------------------------------------------------------------|-------------------------------------------------------------------------|--------------------|-----------------|
| <b>Current Year</b>                                                              |                                                                         |                    |                 |
| <b>Class I</b>                                                                   |                                                                         |                    |                 |
| Personal Property                                                                | \$ _____                                                                | \$                 |                 |
| Public Utility                                                                   | _____                                                                   |                    |                 |
| <b>Total Class I</b>                                                             | \$ _____                                                                | \$                 |                 |
| <b>Class I</b>                                                                   |                                                                         |                    |                 |
| Real Estate                                                                      | \$ _____                                                                | \$                 |                 |
| Personal Property                                                                | _____                                                                   |                    |                 |
| <b>Total Class I</b>                                                             | \$ _____                                                                | \$                 |                 |
| <b>Class I</b>                                                                   |                                                                         |                    |                 |
| Real Estate                                                                      | \$ _____                                                                | \$                 |                 |
| Personal Property                                                                | _____                                                                   |                    |                 |
| Public Utility                                                                   | _____                                                                   |                    |                 |
| <b>Total Class I</b>                                                             | \$ _____                                                                | \$                 |                 |
| <b>Class V</b>                                                                   |                                                                         |                    |                 |
| Real Estate                                                                      | \$ _____                                                                | \$                 |                 |
| Personal Property                                                                | _____                                                                   |                    |                 |
| Public Utility                                                                   | _____                                                                   |                    |                 |
| <b>Total Class V</b>                                                             | \$ _____                                                                | \$                 |                 |
| <b>Total Value &amp; Projected Revenue</b>                                       | <b>\$ 999,735,314</b>                                                   |                    | \$ _____        |
| Less Delinquencies, Exonerations & Uncollectable Taxes                           |                                                                         | _____              |                 |
| Less Tax Discounts                                                               |                                                                         | _____              |                 |
| <b>Total Projected Property Tax Collection</b>                                   |                                                                         | _____              |                 |
| Less Assessor Valuation Fund                                                     |                                                                         | _____              |                 |
| Subtracted from regular current expense taxes levied only                        |                                                                         | _____              |                 |
| <b>Net Amount to be Raised by Levy of Property Taxes<br/>For Budget Purposes</b> |                                                                         |                    | \$ _____        |

**UPSHUR COUNTY, WEST VIRGINIA  
LEVY ORDER AND RATE SHEET  
EXCESS LEVY  
2010 - 2011**

The following is a true copy from the record of orders entered by Upshur County Commission on April 20, 2010 .

|                                                                                  | Column E<br>Certificate of Valuation<br>Assessed Value for Tax Purposes | Levy<br>Rate/\$100 | Signature<br>Taxes<br>Levied |
|----------------------------------------------------------------------------------|-------------------------------------------------------------------------|--------------------|------------------------------|
| <b>Current Year</b>                                                              |                                                                         |                    |                              |
| <b>Class I</b>                                                                   |                                                                         |                    |                              |
| Personal Property                                                                | \$ _____                                                                | \$                 | _____                        |
| Public Utility                                                                   | _____                                                                   |                    | _____                        |
| <b>Total Class I</b>                                                             | \$ _____                                                                | \$                 | _____                        |
| <b>Class II</b>                                                                  |                                                                         |                    |                              |
| Real Estate                                                                      | \$ _____                                                                | \$                 | _____                        |
| Personal Property                                                                | _____                                                                   |                    | _____                        |
| <b>Total Class II</b>                                                            | \$ _____                                                                | \$                 | _____                        |
| <b>Class III</b>                                                                 |                                                                         |                    |                              |
| Real Estate                                                                      | \$ _____                                                                | \$                 | _____                        |
| Personal Property                                                                | _____                                                                   |                    | _____                        |
| Public Utility                                                                   | _____                                                                   |                    | _____                        |
| <b>Total Class III</b>                                                           | \$ _____                                                                | \$                 | _____                        |
| <b>Class IV</b>                                                                  |                                                                         |                    |                              |
| Real Estate                                                                      | \$ _____                                                                | \$                 | _____                        |
| Personal Property                                                                | _____                                                                   |                    | _____                        |
| Public Utility                                                                   | _____                                                                   |                    | _____                        |
| <b>Total Class IV</b>                                                            | \$ _____                                                                | \$                 | _____                        |
| <b>Total Value &amp; Projected Revenue</b>                                       | \$ <u><u>999,735,314</u></u>                                            |                    | \$ _____                     |
| Less Delinquencies, Exonerations & Uncollectable Taxes                           |                                                                         | _____              | _____                        |
| Less Tax Discounts                                                               |                                                                         | _____              | _____                        |
| <b>Total Projected Property Tax Collection</b>                                   |                                                                         | _____              | _____                        |
| Less Assessor Valuation Fund                                                     |                                                                         | _____              | _____                        |
| Subtracted from regular current expense taxes levied only                        |                                                                         | _____              | _____                        |
| <b>Net Amount to be Raised by Levy of Property Taxes<br/>For Budget Purposes</b> |                                                                         |                    | \$ _____                     |

**UPSHUR COUNTY, WEST VIRGINIA  
LEVY ORDER AND RATE SHEET  
EXCESS LEVY  
2010 - 2011**

The following is a true copy from the record of orders entered by Upshur County Commission on April 20, 2010 .

|                                                                                  | Column E<br>Certificate of Valuation<br>Assessed Value for Tax Purposes | Levy<br>Rate/\$100 | Signature<br>Taxes<br>Levied |
|----------------------------------------------------------------------------------|-------------------------------------------------------------------------|--------------------|------------------------------|
| <b>Current Year</b>                                                              |                                                                         |                    |                              |
| <b>Class I</b>                                                                   |                                                                         |                    |                              |
| Personal Property                                                                | \$ _____                                                                | \$                 | _____                        |
| Public Utility                                                                   | _____                                                                   |                    | _____                        |
| <b>Total Class I</b>                                                             | \$ _____                                                                | \$                 | _____                        |
| <b>Class I</b>                                                                   |                                                                         |                    |                              |
| Real Estate                                                                      | \$ _____                                                                | \$                 | _____                        |
| Personal Property                                                                | _____                                                                   |                    | _____                        |
| <b>Total Class I</b>                                                             | \$ _____                                                                | \$                 | _____                        |
| <b>Class I</b>                                                                   |                                                                         |                    |                              |
| Real Estate                                                                      | \$ _____                                                                | \$                 | _____                        |
| Personal Property                                                                | _____                                                                   |                    | _____                        |
| Public Utility                                                                   | _____                                                                   |                    | _____                        |
| <b>Total Class I</b>                                                             | \$ _____                                                                | \$                 | _____                        |
| <b>Class M</b>                                                                   |                                                                         |                    |                              |
| Real Estate                                                                      | \$ _____                                                                | \$                 | _____                        |
| Personal Property                                                                | _____                                                                   |                    | _____                        |
| Public Utility                                                                   | _____                                                                   |                    | _____                        |
| <b>Total Class M</b>                                                             | \$ _____                                                                | \$                 | _____                        |
| <b>Total Value &amp; Projected Revenue</b>                                       | \$ <u>999,735,314</u>                                                   |                    | \$ _____                     |
| Less Delinquencies, Exonerations & Uncollectable Taxes                           |                                                                         | .....              | _____                        |
| Less Tax Discounts                                                               |                                                                         | .....              | _____                        |
| <b>Total Projected Property Tax Collection</b>                                   |                                                                         | .....              | _____                        |
| Less Assessor Valuation Fund                                                     |                                                                         | .....              | _____                        |
| Subtracted from regular current expense taxes levied only                        |                                                                         | .....              | _____                        |
| <b>Net Amount to be Raised by Levy of Property Taxes<br/>For Budget Purposes</b> |                                                                         |                    | \$ _____                     |

**UPSHUR COUNTY, WEST VIRGINIA  
LEVY ORDER AND RATE SHEET  
EXCESS LEVY  
2010 - 2011**

The following is a true copy from the record of orders entered by Upshur County Commission on April 20, 2010 .

|                                                                                  | Column E<br>Certificate of Valuation<br>Assessed Value for Tax Purposes | Levy<br>Rate/\$100 | Signature<br>Taxes<br>Levied |
|----------------------------------------------------------------------------------|-------------------------------------------------------------------------|--------------------|------------------------------|
| <b>Current Year</b>                                                              |                                                                         |                    |                              |
| <b>Class I</b>                                                                   |                                                                         |                    |                              |
| Personal Property                                                                | \$ _____                                                                | \$                 | _____                        |
| Public Utility                                                                   | _____                                                                   |                    | _____                        |
| <b>Total Class I</b>                                                             | \$ _____                                                                | \$                 | _____                        |
| <b>Class I</b>                                                                   |                                                                         |                    |                              |
| Real Estate                                                                      | \$ _____                                                                | \$                 | _____                        |
| Personal Property                                                                | _____                                                                   |                    | _____                        |
| <b>Total Class I</b>                                                             | \$ _____                                                                | \$                 | _____                        |
| <b>Class I</b>                                                                   |                                                                         |                    |                              |
| Real Estate                                                                      | \$ _____                                                                | \$                 | _____                        |
| Personal Property                                                                | _____                                                                   |                    | _____                        |
| Public Utility                                                                   | _____                                                                   |                    | _____                        |
| <b>Total Class I</b>                                                             | \$ _____                                                                | \$                 | _____                        |
| <b>Class M</b>                                                                   |                                                                         |                    |                              |
| Real Estate                                                                      | \$ _____                                                                | \$                 | _____                        |
| Personal Property                                                                | _____                                                                   |                    | _____                        |
| Public Utility                                                                   | _____                                                                   |                    | _____                        |
| <b>Total Class M</b>                                                             | \$ _____                                                                | \$                 | _____                        |
| <b>Total Value &amp; Projected Revenue</b>                                       | <b>\$ 999,735,314</b>                                                   |                    | \$ _____                     |
| Less Delinquencies, Exonerations & Uncollectable Taxes                           |                                                                         | .....              | _____                        |
| Less Tax Discounts                                                               |                                                                         | .....              | _____                        |
| <b>Total Projected Property Tax Collection</b>                                   |                                                                         | .....              | _____                        |
| Less Assessor Valuation Fund                                                     |                                                                         | .....              | _____                        |
| Subtracted from regular current expense taxes levied only                        |                                                                         | .....              | _____                        |
| <b>Net Amount to be Raised by Levy of Property Taxes<br/>For Budget Purposes</b> |                                                                         |                    | \$ _____                     |

**UPSHUR COUNTY, WEST VIRGINIA  
LEVY ORDER AND RATE SHEET  
EXCESS LEVY  
2010 - 2011**

The following is a true copy from the record of orders entered by Upshur County Commission on April 20, 2010 .

|                                                                                           | Column E<br>Certificate of Valuation<br>Assessed Value for Tax Purposes | Levy<br>Rate/\$100 | Taxes<br>Levied |
|-------------------------------------------------------------------------------------------|-------------------------------------------------------------------------|--------------------|-----------------|
| _____<br>Signature                                                                        |                                                                         |                    |                 |
| <b>Current Year</b>                                                                       |                                                                         |                    |                 |
| <b>Class I</b>                                                                            |                                                                         |                    |                 |
| Personal Property                                                                         | \$ _____                                                                | \$                 |                 |
| Public Utility                                                                            | _____                                                                   |                    |                 |
| <b>Total Class I</b>                                                                      | \$ _____                                                                | \$                 |                 |
| <b>Class I</b>                                                                            |                                                                         |                    |                 |
| Real Estate                                                                               | \$ _____                                                                | \$                 |                 |
| Personal Property                                                                         | _____                                                                   |                    |                 |
| <b>Total Class I</b>                                                                      | \$ _____                                                                | \$                 |                 |
| <b>Class I</b>                                                                            |                                                                         |                    |                 |
| Real Estate                                                                               | \$ _____                                                                | \$                 |                 |
| Personal Property                                                                         | _____                                                                   |                    |                 |
| Public Utility                                                                            | _____                                                                   |                    |                 |
| <b>Total Class I</b>                                                                      | \$ _____                                                                | \$                 |                 |
| <b>Class M</b>                                                                            |                                                                         |                    |                 |
| Real Estate                                                                               | \$ _____                                                                | \$                 |                 |
| Personal Property                                                                         | _____                                                                   |                    |                 |
| Public Utility                                                                            | _____                                                                   |                    |                 |
| <b>Total Class M</b>                                                                      | \$ _____                                                                | \$                 |                 |
| <b>Total Value &amp; Projected Revenue</b>                                                | \$ <u>999,735,314</u>                                                   |                    | \$ _____        |
| Less Delinquencies, Exonerations & Uncollectable Taxes                                    |                                                                         | _____              |                 |
| Less Tax Discounts                                                                        |                                                                         | _____              |                 |
| <b>Total Projected Property Tax Collection</b>                                            |                                                                         | _____              |                 |
| Less Assessor Valuation Fund<br>Subtracted from regular current expense taxes levied only |                                                                         | _____              |                 |
| Net Amount to be Raised by Levy of Property Taxes<br>For Budget Purposes                  |                                                                         |                    | \$ _____        |

**UPSHUR COUNTY, WEST VIRGINIA  
LEVY ORDER AND RATE SHEET  
EXCESS LEVY  
2010 - 2011**

The following is a true copy from the record of orders entered by Upshur County Commission on April 20, 2010 .

|                                                                                  | Column E<br>Certificate of Valuation<br>Assessed Value for Tax Purposes | Levy<br>Rate/\$100 | Signature<br>Taxes<br>Levied |
|----------------------------------------------------------------------------------|-------------------------------------------------------------------------|--------------------|------------------------------|
| <b>Current Year</b>                                                              |                                                                         |                    |                              |
| <b>Class I</b>                                                                   |                                                                         |                    |                              |
| Personal Property                                                                | \$ _____                                                                | \$                 | _____                        |
| Public Utility                                                                   | _____                                                                   |                    | _____                        |
| <b>Total Class I</b>                                                             | \$ _____                                                                | \$                 | _____                        |
| <b>Class II</b>                                                                  |                                                                         |                    |                              |
| Real Estate                                                                      | \$ _____                                                                | \$                 | _____                        |
| Personal Property                                                                | _____                                                                   |                    | _____                        |
| <b>Total Class II</b>                                                            | \$ _____                                                                | \$                 | _____                        |
| <b>Class III</b>                                                                 |                                                                         |                    |                              |
| Real Estate                                                                      | \$ _____                                                                | \$                 | _____                        |
| Personal Property                                                                | _____                                                                   |                    | _____                        |
| Public Utility                                                                   | _____                                                                   |                    | _____                        |
| <b>Total Class III</b>                                                           | \$ _____                                                                | \$                 | _____                        |
| <b>Class IV</b>                                                                  |                                                                         |                    |                              |
| Real Estate                                                                      | \$ _____                                                                | \$                 | _____                        |
| Personal Property                                                                | _____                                                                   |                    | _____                        |
| Public Utility                                                                   | _____                                                                   |                    | _____                        |
| <b>Total Class IV</b>                                                            | \$ _____                                                                | \$                 | _____                        |
| <b>Total Value &amp; Projected Revenue</b>                                       | \$ <u><u>999,735,314</u></u>                                            |                    | \$ _____                     |
| Less Delinquencies, Exonerations & Uncollectable Taxes                           |                                                                         | _____              | _____                        |
| Less Tax Discounts                                                               |                                                                         | _____              | _____                        |
| <b>Total Projected Property Tax Collection</b>                                   |                                                                         | _____              | _____                        |
| Less Assessor Valuation Fund                                                     |                                                                         | _____              | _____                        |
| Subtracted from regular current expense taxes levied only                        |                                                                         | _____              | _____                        |
| <b>Net Amount to be Raised by Levy of Property Taxes<br/>For Budget Purposes</b> |                                                                         |                    | \$ _____                     |

**UPSHUR COUNTY, WEST VIRGINIA  
LEVY ORDER AND RATE SHEET  
BOND LEVY  
2010 - 2011**

The following is a true copy from the record of orders entered by Upshur County Commission on April 20, 2010 .

| Current Year                               | Column E                        |            | Signature |
|--------------------------------------------|---------------------------------|------------|-----------|
|                                            | Certificate of Valuation        | Levy       |           |
|                                            | Assessed Value for Tax Purposes | Rate/\$100 | Levied    |
| <b>Class I</b>                             |                                 |            |           |
| Personal Property                          | \$ _____                        | \$ _____   | _____     |
| Public Utility                             | _____                           | _____      | _____     |
| <b>Total Class I</b>                       | \$ _____                        | \$ _____   | _____     |
| <b>Class II</b>                            |                                 |            |           |
| Real Estate                                | \$ _____                        | \$ _____   | _____     |
| Personal Property                          | _____                           | _____      | _____     |
| <b>Total Class II</b>                      | \$ _____                        | \$ _____   | _____     |
| <b>Class III</b>                           |                                 |            |           |
| Real Estate                                | \$ _____                        | \$ _____   | _____     |
| Personal Property                          | _____                           | _____      | _____     |
| Public Utility                             | _____                           | _____      | _____     |
| <b>Total Class III</b>                     | \$ _____                        | \$ _____   | _____     |
| <b>Class IV</b>                            |                                 |            |           |
| Real Estate                                | \$ _____                        | \$ _____   | _____     |
| Personal Property                          | _____                           | _____      | _____     |
| Public Utility                             | _____                           | _____      | _____     |
| <b>Total Class IV</b>                      | \$ _____                        | \$ _____   | _____     |
| <b>Total Value &amp; Projected Revenue</b> | \$ <u>999,735,314</u>           |            | \$ _____  |