INTRODUCTION

The following worksheets should assist you in preparing the Budget Document. The worksheets have been protected in order to avoid losing crucial formulas. It is recommended that using the mouse and the scroll bars located at the side and bottom of each worksheet be used to locate the desired cells; OR you may use the up/down and left/right arrow keys.

A tab has bee included for each page of the Budget Document. The tabs appear at the bottom of the worksheet file. Each tab reflects the page number on the Budget Document and a summary of the information reported on that page. For example: Revenues for the general fund reflected on page 4 of the Budget Document are included on the tab titled: "4 GF Rev"

Please note that a tab has been included for calculating the allowance for Tax Increment Financing (TIF). This page should only be used by those entities that have a TIF project.

This file may be completed and submitted to the WVSAO electronically via e-mail. The completed file should be attached to an email addressed to any one of the following individuals:

ora.ash@wvsao.gov
joyce.ferrebee@wvsao.gov
karen.drain@wvsao.gov

OR, you may save the file to the CD provided with your Budget packet and mail both the CD and a hard copy of the document to the WVSAO.

PLEASE REMEMBER A HARD COPY OF THE BUDGET MUST FOLLOW ANY BUDGET SUBMITTED ELECTRONICALLY VIA E-MAIL OR CD.

THE HARD COPY OF THE BUDGET DOCUMENT SHOULD BE POST MARKED NOT LATER THAN MARCH 28TH AND MAILED TO:

WVSAO - LOCAL GOVERNMENT SERVICES
200 WEST MAIN STREET
CLARKSBURG, WV 26301

If you have any questions or need additional information, please do not hesitate to contact the Local Government Service Division toll-free at 1-877-982-9148; Clarksburg Local 627-2415; Charleston Local 558-2251. Extensions: #5114, #5118 or #5101

LGS
12:20
Revised
2008

FISCAL YEAR JULY 1, 2008 - JUNE 30, 2009

Upshur	IV
COUNTY COMMISSION	**CLASS**

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 26302
Phone: 627-2415 / Toll Free 1-877-982-9148

IMPORTANT - PLEASE READ CAREFULLY

A THOROUGH STUDY OF THE FORMS AND CAREFUL PREPARATION OF THE BUDGET DOCUMENT WILL SAVE TIME, LABOR, AND INCONVENIENCE TO ALL CONCERNED. YOUR ATTENTION TO THE FOLLOWING SUGGESTIONS WILL PROVE MUTUALLY HELPFUL.

I. LEVY PAGE

A. Enter all valuations and extend levies on each item of Real Estate, Personal Property, and Public Utility Property. Subtotal each class valuations and taxes levied. The amounts for the Assessed Values Tax Purposes column must be those amounts reflected on the Certificate of Valuation (Column E).

B. Extend Taxes in WHOLE DOLLARS, Do not carry out to the cents.

C. Do not use levy rates in excess of two decimal places.

D. Do not use less than 2.5% or more than 7.5% for delinquencies, exonerations, and uncollectable taxes, unless, historically collections indicate a lesser amount.

II. REVENUE AND EXPENDITURE PAGES

A. State all amounts in WHOLE DOLLARS, Do not include cents.

B. Do not complete the "APPROVED REVISIONS" columns.

C. Supply all information requested.

III. SUPPLEMENTAL INFORMATION - BE SURE TO COMPLETE ALL INFORMATION REQUESTED ON PAGES 15 through 18.

SEQUENCE OF EVENTS

BUDGET MEETINGS: Between March 7 and March 28 of each year the Municipal Council/County Commission must meet to construct the budget for the next fiscal year. During this period every elected official, governmental agency, and organization seeking financial support, must appear before the Municipal Council/County Commission to list the projected requirements for the coming year.

SUBMITTING BUDGET: One certified copy of the Budget Document must be mailed to the State Auditor on or before March 28. No fax copies will be accepted.

PUBLICATION OF BUDGET DOCUMENT: After Municipal Council/County Commission adopts the Budget, the entity must begin publication. The Budget Document must be published once a week for two consecutive weeks in TWO (2) newspapers of general circulation and of opposite politics published in the area. If the area has only one such newspaper, publish in only that one. Immediately after the commission adopts the Budget, each elected official should receive a copy of their detailed request for appropriation outlining the amount the county commission has approved for the operation of their respective office.

AUDIT AND REVIEW BY THE STATE AUDITOR: The State Auditor will audit and review the Budget Document. Prior to the third Tuesday in April, the Auditor will notify the entity by letter of the results of this audit and review. If the Auditor requires any changes by this letter, these changes must be made immediately.

LAYING THE LEVY: Each entity MUST MEET on the THIRD TUESDAY IN APRIL, to officially lay the levy. This entails the hearing of objections and the adoption of the levy rates to be used during the next fiscal year. An original certified copy of the Levy Order and Rate Sheet must be mailed to the State Auditor's Local Government Services Division within three (3) days after the third Tuesday in April. DO NOT MAIL THE LEVY ORDER WITH THE LEVY ESTIMATE - BUDGET

BUDGET REVISIONS: Regulations published by the State Auditor outline the procedure for local governments to amend the budget. Revisions must be approved prior to obligation or expenditure of funds.

STATE OF WEST VIRGINIA

COUNTY OF **Upshur**

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 T 25th DAY OF MARCH 2008

(Signature)

WORKSHEET

CALCULATING THE REDUCED LEVY RATE

CLASS		ROLL BACK VALUE (Column D)		X	WEIGHTING	=		WEIGHTED ASSESSED VALUE
Class 1	$			X	0.01	=	$	
Class 2		321,999,961		X	0.02	=		6,439,999
Class 3		361,481,544		X	0.04	=		14,459,262
Class 4		93,147,209		X	0.04	=		3,725,888
Total RBV	**$**	776,628,714			**Total WAV**		**$**	**24,625,149**

Amount to be raised by levy (Current Year projected revenue X 101% + % for Assessor):

$	3,380,611	**103.00**	**%**	$	3,482,029

Divide by **TOTAL WEIGHTED ASSESSED VALUE**

(Total WAV) $ 24,625,149

The result of this division is then multiplied x 100

(use 4 decimal places here) 0.1414

and this will = the Class 1 Levy Rate in cents per $100 of assessed valua **(use 2 decimal places here)** 14.14 **¢**

The Class 2, 3, and 4 Levy Rates are determined by multiplying the Class 1 Rate as follows: **DO NOT USE RATES IN EXCESS OF 2 DECIMAL PLACES**

				Class 2 Rate:	
Class 1 Rate	**14.14 ¢**	**X**	**2**	**=**	**28.28 ¢**
				Class 3 & 4 Rate:	
Class 1 Rate	**14.14 ¢**	**X**	**4**	**=**	**56.56 ¢**

This caluclation reflects the actual rate needed to generate increase **0.1414**

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

LEVY PAGE - FISCAL YEAR 2008 - 2009
REGULAR CURRENT EXPENSE LEVY

Entity: Upshur

	Column E Certificate of Valuation Assessed Value for Tax Purposes	Levy Rate/$100	Taxes Levied
Class I			
Personal Property	$	13.54	$
Public Utility			
Total Class I	$		$
Class II			
Real Estate	$ 324,600,530	27.08	$ 879,018
Personal Property	4,177,005		11,311
Total Class II	$ 328,777,535		$ 890,330
Clas III			
Real Estate	$ 118,638,930	54.16	$ 642,548
Personal Property	219,150,117		1,186,917
Public Utility	42,093,129		227,976
Total Class III	$ 379,882,176		$ 2,057,442
Class IV			
Real Estate	$ 51,747,060	54.16	$ 280,262
Personal Property	36,151,308		195,795
Public Utility	8,215,481		44,495
Total Class IV	$ 96,113,849		$ 520,553
Total Value & Projected Revenue	$ **804,773,560**		$ **3,468,324**
Less Delinquencies, Exonerations & Uncollectable Taxe		5.00%	173,416
Less Tax Discounts		2.00%	65,898
Less Allowance for Tax Increment Financing - see worksheet (Subtracted from regular current expense taxes levied only)			
Total Projected Property Tax Collection		. . . . .	**3,229,010**
Less Assessor Valuation Fund (Subtracted from regular current expense taxes levied only)		2.00%	64,580
Net Amount to be Raised by Levy of Property Taxes For Budget Purposes (Transfer amount to #301-01 on page 4			$ **3,164,429**

LEVY PAGE - (Continued) FISCAL YEAR 2008-2009
EXCESS, BOND, OR PERMANENT IMPROVEMENT LEVY

Entity: Upshur

Please indicate type of Levy Authorized (Bond, Excess or Permanent Improvement)

	Column E Certificate of Valuation Assessed Value for Tax Purposes	Levy Rate/$100	Levy Taxes Levied	Levy Rate/$100	Levy Taxes Levied
Class I					
Personal Property	$		$		$
Public Utility					
Total Class I	$		$		$
Class II					
Real Estate	$ 324,600,530		$		$
Personal Property	4,177,005				
Total Class II	$ 328,777,535		$		$
Class III					
Real Estate	$ 118,638,930		$		$
Personal Property	219,150,117				
Public Utiliity	42,093,129				
Total Class III	$ 379,882,176		$		$
Class IV					
Real Estate	$ 51,747,060		$		$
Personal Property	36,151,308				
Public Utility	8,215,481				
Total Class IV	$ 96,113,849		$		$
Total Value & Projected Revenue	$ **804,773,560**				
Less Delinquencies, Exonerations & Uncolledtable Taxe		5.00%		. . . . .	
Less Tax Discounts		2.00%		. . . . .	
Net Amount to be Raised by Levy For Budget Purposes:		. . . . .		. . . . .	

PLEASE CHECK ONE: THE EXCESS LEVY IS:
- ☐ NOT INCLUDED IN GENERAL FUND
- ☐ INCLUDED IN GENERAL FUND

IF EXCESS LEVY IS INCLUDED IN GENERAL FUND
REPORT THIS TOTAL ON PAGE 4 IN ACCOUNT # 301-90: $ ____ Account # 301-91: $ ____

ALLOWANCE FOR TAX INCREMENT FINANCING
REGULAR CURRENT EXPENSE LEVY
FISCAL YEAR 2008-2009

Entity: Upshur

	Column C ROLL BACK VALUE FORM	Levy Rate/$100	Taxes Levied
Class I			
Personal Property	$	13.54	$
Public Utility			
Total Class I	$		$
Class II			
Real Estate	$	27.08	$
Personal Property			
Total Class II	$		$
Class III			
Real Estate	$	54.16	$
Personal Property			
Public Utility			
Total Class III	$		$
Class IV			
Real Estate	$	54.16	$
Personal Property			
Public Utility			
Total Class IV	$		$
Total Value & Projected	$	**(GROSS)**	$

Less Delinquencies, Exonerations & Uncollectable Taxes 5% . . . . . .

Less Tax Discounts 2% . . . . . .

ALLOWANCE FOR TAX INCREMENT FINANCING
(Transfer this amount to Current Expense on the Levy Page) . . . . . .

01 GENERAL FUND REVENUE SUMMARY		Budgeted Revenues 2007-2008	Budgeted Revenues 2008-2009
280	Reserve for Encumbrances		
299	Unencumbered Fund Balance (July 1)	582,196	350,000
301-01	Property Taxes - Current Expense (Page 3-Net)	3,084,401	3,164,429
301-02-05	Prior Year Taxes	65,000	75,000
301-06	Supplemental Taxes	42,500	50,000
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	70,000	70,000
303	Dog Taxes	1,500	1,500
304	Property Transfer Tax	110,000	125,000
306	Gas and Oil Severance Tax	100,000	125,000
307	Horse and Dog Racing Tax		
308	Wine & Liquor Tax	250	222
309	Hotel Occupancy Tax	50	
310	Waste Coal Producing Counties		
311	Payment in Lieu of Taxes	2,000	2,000
312	Synthetic Fuel Tax	40,000	40,000
313	Open		
314-316	Open		
317	Licenses		
318	Building Permits	3,000	2,000
319	Miscellaneous Permits		
320	Open		
321	Open		
322	Federal Grants	236,750	170,000
323	State Grants	121,500	60,000
324	Other Grants		
325	Federal Payment in Lieu of Taxes		
326	Open		
327	Charges for Services		
328	Magistrate Court Clerk		
329	Sheriff's Service of Process	20,000	20,000
330	Sheriff's Earnings	7,500	10,000
331	County Clerk's Earnings	115,000	125,000
332	Circuit Clerk's Earnings	25,000	25,000
333	Prosecuting Attorney's Earnings	500	500
334	Accident Reports		
	Sub total for page 4	4,627,147	4,415,651

01 GENERAL FUND REVENUE SUMMARY		Budgeted Revenues 2007-2008	Budgeted Revenues 2008-2009
335	Motor Vehicle License Fee	5,000	5,000
336	Map Sales		
337	Open		
338	Open		
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	65,000	67,500
349	Inspection Fees		
350	IRP Fees (Interstate Registration Plan)	15,000	15,000
351	Jail Fees		
352	Open		
353	Open		
354	Open		
355	Open		
356	Open		
357	Open		
358	Open		
359	Open		
360	Open		
361	Fines, Fees & Court Costs	100,000	100,000
362	Regional Jail Operations Partial Reimbursement	30,000	30,000
363	Open		
364	Open		
365	Interest Earned	5,000	5,000
366	Miscellaneous Revenue	3,962	
367	Sheriff's Commission	15,000	15,000
368	Confiscated Property		
369	Commissions	100	100
370	Gaming Income		5,000
371	Recycling Programs		
372	Filing Fees		
373	Video Lottery	42,500	45,000
374	Planning Commission Revenue		
375	Sale of Materials		
	Sub total for page 5	333,962	340,000

01 GENERAL FUND REVENUE SUMMARY		Budgeted Revenues 2007-2008	Budgeted Revenues 2008-2009
376	Royalties		
377	Sale of Bonds		
378	Proceeds from Bond Restructuring		
379	Open		
380	Contributions/Transfer from Other Entities		
381	Charges to Other Entities		
382	Refunds/Reimbursements (External Sources)		
383	Parking		
384	Sale of Fixed Assets		
385	Gain/Loss on Sale of Fixed Assets		
386	Open		
387	Open		
388	Transfers Other Funds		
389	Open		
390	Emergency 911 Reimbursement	448,559	536,174
391	Dog & Kennel Reimbursement	25,000	25,000
392	Concealed Weapons Reimbursements		
393	Home Confinement Reimbursements	50,500	55,360
394	General School Reimbursements	65,000	60,000
395	Magistrate Court Reimbursements	30,000	25,000
396	Worthless Check Reimbursements	22,674	
397	Payroll Reimbursements	300,000	350,000
398	Transfers from Rainy Day Funds		
399	Transfers Assessor's Valuation Fund	107,604	127,815
Grand Total 01 General Fund Revenues		**6,010,446**	**5,935,000**

COAL SEVERANCE TAX FUND

02 COAL SEVERANCE FUND REVENUE SUMMARY		Budgeted Revenues 2007-2008	Budgeted Revenues 2008-2009
280	Reserve for Encumbrances		
299	Unencumbered Fund Balance (July 1)	89,311	45,000
305	Coal Severance Tax	200,000	185,000
365	Interest Earned on Investment	500	
382	Refunds/Reimbursements		
Grand Total 02 Coal Fund Revenues		**289,811**	**230,000**

GENERAL GOVERNMENT EXPENDITURES Account #401-699		General Fund		Coal Severance Fund	
		General Budget 2007-2008	General Budget 2008-2009	Coal Budget 2007-2008	Coal Budget 2008-2009
401	County Commission	382,178	331,211		
402	County Clerk	323,196	349,136		
403	Circuit Clerk	218,499	212,271		
404	Sheriff - Treasurer	267,906	291,079		
405	Prosecuting Attorney	415,863	420,913		
406	Assessor	222,818	231,693		
407	Assessor's Valuation Fund	107,604	127,815		
408	Statewide Computer Network	37,500	37,000		
409	Sheriff's Tax Processing				
410	County Surveyor				
411	Fiduciary Supervisor				
412	Agricultural Agent - WVU Extension	89,587	93,294		
413	Elections - County Clerk	71,608	72,608		
414	Elections - Circuit Clerk				
415	Magistrate Court - WC Payroll	22,674			
416	Circuit Court				
417	County Administrator	80,363	83,366		
418	Purchasing Department				
419	Personnel Office				
420	Custodial				
421	Civil Service				
422	Infrastructure				
423	Insurance Program (Self Insured)				
424	Courthouse	971,281	608,210	234,811	180,000
425	Other Buildings	45,000	40,000	45,000	40,000
426	Printing				
427	Microfilm				
428	Data Processing	75,000	72,500		
429	Regional Development Authority	5,000	7,500		
430	Community Development				
431	Economic Development				
432	Upshur County Development Authority	170,619	160,934		
433	Geographic Information Systems (GIS)				
434	Airports - BU Airport Authority	55,000	55,000	10,000	10,000
435	Public Works Department				
436	Rehabilitation of Property				
437	Acquisition of Property				
438	Building Inspection				
439	Planning & Zoning				
440	Engineering				
	Sub total for page 8	3,561,696	3,194,530	289,811	230,000

GENERAL GOVERNMENT EXPENDITURES (CONTINUED) Account #401-699	General Fund		Coal Severance Fund	
	General Budget 2007-2008	General Budget 2008-2009	Coal Budget 2007-2008	Coal Budget 2008-2009
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				
697 Contributions to Comms/Authorities				
698 Transfers/Reimb. (Audit Findings)				
699 Contingencies*				

* The amount appropriated to Contingencies should not be more than 3% of the fund. Contingencies is not an expenditure account. Funds appropriated under contingencies must be moved by budget revision to the appropriate account prior to the expenditure of such funds.

Total General Government Expenditures	**3,561,696**	**3,194,530**	**289,811**	**230,000**

PUBLIC SAFETY EXPENDITURES Account #700-#799	General Fund		Coal Severance Fund	
	General Budget 2007-2008	General Budget 2008-2009	Coal Budget 2007-2008	Coal Budget 2008-2009
700 Sheriff - Law Enforcement	625,185	686,634		
701 Sheriff - Service of Process	49,246	50,229		
702 County Jail - Reimbursable J/C				
703 County Jail - Nonreimbursable J/C				
704 Regional Jail	451,196	450,000		
705 Home Confinement - Payroll	50,500	55,360		
706 Concealed Weapons				
707 Investigative Services				
708 Police Special Duty				
709 Juvenile Detention Center				
710 Civil Defense				
711 Office of Emergency Services	43,892	49,707		
712 E911 Communication Center	448,559	536,174		
713 Fire Department - BVFD	10,000	10,000		
714 Fire Coordinator				
715 UC Emergency Medical Authority	52,934	56,033		
716 LU Animal Control Facility	89,404	96,503		
717 Central Garage				
718 Flood Control - Peck's Run	3,900	3,900		
719 Watershed Project				
720 Dams & Dredging				
721 Local Law Enforcement Block Grant				
722 Local Law Enforcement Block Grant				
723 Local Law Enforcement Block Grant				
724 Local Law Enforcement Block Grant				
725 Local Law Enforcement Block Grant				
726 Local Law Enforcement Block Grant				
727 Local Law Enforcement Block Grant				
728 Local Law Enforcement Block Grant				
729 Local Law Enforcement Block Grant				
730 Courthouse Security				
731 Community Based Corrections Program				
732 Rapid Response				
733 Mapping and Addressing				
734 Local Emergency Planning Commission				
735 Open				
736 Open				
737 Open				
738-799 Open				
TOTAL Public Safety Expenditures	**1,824,816**	**1,994,540**		

HEALTH & SANITATION EXPENDITURES Account #800-899	General Fund		Coal Severance Fund	
	General Budget 2007-2008	General Budget 2008-2009	Coal Budget 2007-2008	Coal Budget 2008-2009
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				
814-899 Open				
Total Health & Sanitation Expenditures	**5,800**	**5,800**		

CULTURE & RECREATION EXPENDITURES Account #900-949	General Fund		Coal Severance Fund	
	General Budget 2007-2008	General Budget 2008-2009	Coal Budget 2007-2008	Coal Budget 2008-2009
900 Parks & Recreation	141,818	152,836		
901 Swimming Pools				
902 4 - H Camp				
903 Arts & Humanities				
904 Museum Commission				
905 Fair Associations/Festivals				
906 Youth Camp	71,019	75,615		
907 Summer Youth Program				
908 Community Center				
909 Historical Commission				
910 Civic Promotion				
911 Visitor's Bureau / OD	60,000	60,000		
912 Travel Council				
913 Beautification				
914 Rails to Trails				
915 Hotel/Motel Promotion of Tourism (Hotel Appropriation)				
916 UC Public Library / JW Curry Library	92,022	106,928		
917 Law Library				
918-949 Open				
Total Culture & Recreation Expenditures	**364,859**	**395,379**		

SOCIAL SERVICES EXPENDITURES Account #950-974	General Fund		Coal Severance Fund	
	General Budget 2007-2008	General Budget 2008-2009	Coal Budget 2007-2008	Coal Budget 2008-2009
950 Social Services	148,275	153,751		
951 Human Resources				
952 Senior Citizens				
953 Public Transit				
954 Open				
955 Open				
956 Homeless Shelter				
957 Family Law Judge				
958 Community Council				
959 Cemeteries				
Total Social Services Expenditures	**148,275**	**153,751**		

CAPITAL PROJECTS EXPENDITURES Account #960-999	General Fund		Coal Severance Fund	
	General Budget 2007-2008	General Budget 2008-2009	Coal Budget 2007-2008	Coal Budget 2008-2009
960 General Government				
961 Public Safety				
962 Health & Sanitation				
963 Culture & Recreation				
964 Social Services				
965 Central Garage				
966 Geographic Information System (GIS)				
967-971 (Open)				
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	45,000	48,500		
981 Sheriff-Jail				
982 Data Processing	60,000			
983 Election - County Clerk				
984 Circuit Court				
985 Community Development				
986 County Commission		132,500		
987 Courthouse		10,000		
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 & Recreation				
999 Streets and Highways				
Total Capital Projects Expenditures	**105,000**	**191,000**		

PLEASE COMPLETE

SUPPLEMENTARY

INFORMATION

Pages 15-18

SUMMARY	General Fund		Coal Severance Fund	
	General Budget 2007-2008	General Budget 2008-2009	Coal Budget 2007-2008	Coal Budget 2008-2009
General Government Expenditures	3,561,696	3,194,530	289,811	230,000
Public Safety Expenditures	1,824,816	1,994,540		
Health & Sanitation Expenditures	5,800	5,800		
Culture & Recreation Expenditures	364,859	395,379		
Social Services Expenditures	148,275	153,751		
Capital Projects Expenditures	105,000	191,000		
GRAND TOTAL ALL EXPENDITURES	6,010,446	5,935,000	289,811	230,000
GRAND TOTAL ALL REVENUES	6,010,446	5,935,000	289,811	230,000
BUDGET OUT OF BALANCE PLEASE MAKE NECESSARY CORRECTIONS		0		

Upshur **County**

BONDED DEBT STATEMENT

	Purpose & Issue Date	Maturity Date	Interest Rate	Amount Authorized	Amount Retired	Amount Outstanding
EXCESS LEVY ISSUES	1					
REVENUE ISSUES	1					
	2					

DO NOT INCLUDE INDUSTRIAL DEVELOPMENT BONDS ISSUED UNDER ARTICLE 2C OF CHAPTER 13 OF THE WEST VIRGINIA CODE

GENERAL OBLIGATION	1.					
ISSUES	2.					
	3.					
	4.					
	5.					

PLEASE PROVIDE THE FOLLOWING BUDGET INFORMATION

	Amount of Appropriation 2008-2009	Account Number
PREMIUM TO PROSECUTING ATTORNEY INSTITUTE:	$4,200	001-401-2-23-00
AUDIT BY THE STATE AUDITOR:	$32,000	001401-2-24-00
DUES TO REGIONAL COUNCIL:	$7,500	001-429-2-22-00

LIST BELOW ALL FUNDS ON DEPOSIT AS OF DECEMBER 31, 2007

BALANCE 12-31-2007:

001 GENERAL FUND

DEMAND ACCOUNT (CHECKIN($128,723

TIME ACCOUNT (INVESTMENTS $479,618

002 COAL SEVERANCE FUND

DEMAND ACCOUNT (CHECKING $3,984

TIME ACCOUNT (INVESTMENTS $18,762

BALANCE 12-31-2007:

Fund Number	Fund Title	Amount
	Capital Reserve Fund	
	Jail Improvement Fund	
4	**General School Fund**	
3	**Dog and Kennel Fund**	$26,702
5	**Magistrate Court Fund**	$11,297
6	**Worthless Check Fund**	$68,499
	Excess Levy Fund	
58	**Financial Stabilization "Rainy Day"**	$68,367
7	**E911 Fund**	$79,774
8	**Home Confinement Fund**	$38,487
13	**Curry Park Fund**	$120,754
15	**Curry Library Fund**	$74,511
18	**Airport Construction Fund**	$8,462
19	**UC Fire Fee Fund**	$1,490
20	**E911 Wireless Fund**	$196,964
56	**Assessor's Valuation Fund**	$188,063
59	**Concealed Weapons Fund**	$10,340
63	**Voters' Registration Fund**	$12,511
71	**Jury Fund**	$10,472
77	**BUAA Operations Fund**	$128,310

STATEMENT OF SALARIES OF ELECTED OFFICIALS

FOR FISCAL YEAR 2008-2009, ALL COUNTY OFFICIALS SHOULD BE COMPENSATED BASED ON THE COUNTY'S CLASSIFICATION AS OF JULY 1, 200
THE COUNTY'S CLASSIFICATION IS BASED ON THE GROSS ASSESSED (COLUMN C) AS CERTIFIED BY THE COUNTY ASSESSOR ON OR BEFORE
March 3, 2008.

Upshur **County** **County Classification:** **IV** **(Based on values certified March 3, 2008)**

County **Upshur**

		NAME	DATE CURRENT TERM BEGAN	SALARY 2008-2009
Commissioners	(401-01)	Donnie R. Tenney	January 1, 2003	$34,980
		Eugene C. Suder	January 1, 2005	$34,980
		Creed G. Pletcher	January 1, 2007	$34,980
County Clerk	(402-01)	Debbie Thacker Wilfong	January 1, 2005	$53,154
Circuit Clerk	(403-01)	Brian Gaudet (Appointed)	March 1, 2008	$53,154
Sheriff	(404-01)	Virgil D. Miller	January 1, 2005	$43,560
		Commission (404-02) WVC §11A-1-17		$15,000
Assessor	(406-01)	Helen R. Phillips	January 1, 2005	$43,560
		Agricultural Report(406-02) WVC §7-7-6c		$4,356
		Supplemental (406-02) WVC §7-7-6b		$15,000
Prosecuting Attorney	(405-01)	Jacob E. Reger	Janaury 1, 2005	90,000

Full-time **X** Part-time

W.Va. Code § 7-7-4 Salary Schedule					W. Va. Code §7-7-3 County Classification		
Class	County Commissioners	County & Circuit Clerks	Assessor & Sheriff	Prosecuting Attorney	Class	Minimum Property Value	Maximum Property Value
Class 1	36,960	55,440	44,880	96,600	Class 1	2,000,000,000	No Limit
Class 2	36,300	54,780	44,220	94,400	Class 2	1,500,000,000	1,999,999,999
Class 3	35,640	53,460	43,890	92,200	Class 3	1,000,000,000	1,499,999,999
Class 4	34,980	53,154	43,560	90,000	Class 4	700,000,000	999,999,999
Class 5	34,320	52,800	43,230	87,800	Class 5	600,000,000	699,999,999
Class 6	28,380	49,500	42,900	59,400	Class 6	500,000,000	599,999,999
Class 7	27,720	48,840	42,570	56,760	Class 7	400,000,000	499,999,999
Class 8	25,080	48,180	42,240	54,120	Class 8	300,000,000	399,999,999
Class 9	24,420	47,520	41,910	50,160	Class 9	200,000,000	299,999,999
Class 10	19,800	42,240	38,280	46,200	Class 10		199,999,999

Class	Assessor's Supplemental
Class 1-5	15,000
Class 6-7	10,000
Class 8-9	9,000
Class 10	6,500

LGS 12:20

Gas and Oil Severance Tax

W.Va. Code §11-13A-5a

Moneys distributed to any county or municipality must be deposited in the general fund and may be used for purpose determined to be in the best interest of the county or municipality. In counties with population in excess of 200,000 at least 75% must be expended within the gas & oil producing areas of the county. Not more than 25% of gas & oil severance may be budgeted for personal services. Each county and municipality is required to submit to the State Auditor on forms provided by the State Auditor, a special budget detailing how gas & oil severance funds are to be spent. On or before December 15, the State Auditor must deliver to the clerk of the Senate and the clerk of the House of Delegates a consolidated report of such budgets.

ALTHOUGH GAS & OIL SEVERANCE IS A GENERAL FUND REVENUE AND EXPENDITURE, IN ORDER TO FULFILL THE AFOREMENTIONED STATUTORY REQUIREMENTS. PLEASE PROVIDE THE FOLLOWING SUPPLEMENTAL INFROMATION:

Upshur

Revenue 2008-2009	
Gas & Oil Severance (as reported in account #306 on page 4)	$ 125,000

Expenditures 2008-2009	
General Government	$ 125,000
Public Safety	
Health & Sanitation	
Culture & Recreation	
Social Services	
Capital Projects	
Total Expenditure (must equal total gas & oil revenue)	$ 125,000

ROSTER

COUNTY	Upshur	MAILING ADDRESS	38 West Main Street Room 302 Buckhannon, West Virginia 26201
			Street - P.O. Box - City - State - Zip
COMMISSION MEETS	Each Thursday 9:00 a.m.	Courthouse Hours	Monday - Friday 8:00 am - 4:30 pm

PRESIDENT	Donnie R. Tenney	PHONE	304-472-0535	FAX	304-472-2399	E-MAIL	treedr02@yahoo.com
COMMISSIONER	Eugene C. Suder	PHONE	304-472-0535	FAX	304-472-2399	E-MAIL	ucc@upshurcounty.org
COMMISSIONER	Creed G. Pletcher	PHONE	304-472-0535	FAX	304-472-2399	E-MAIL	satch342@cs.com
		PHONE		FAX		E-MAIL	
County Administrator	William A. "Willie" Parker	PHONE	304-472-0535	FAX	304-472-2399	E-MAIL	waparker@upshurcounty.org
Administrative Assistant	Terri Jo Bennett	PHONE	304-472-1673	FAX	304-472-1673	E-MAIL	tjb@upshurcounty.org
COUNTY CLERK	Debbie Thacker Wilfong	PHONE	304-472-1068	FAX	304-472-1029	E-MAIL	dwilfong@upshurcounty.org
CIRCUIT CLERK	Brian P. Gaudet	PHONE	304-472-2370	FAX	304-472-2168	E-MAIL	bpgaudet@upshurcounty.org
ASSESSOR	Helen R. Phillips	PHONE	304-472-4650	FAX	304-472-1421	E-MAIL	hphilli@assessor.state.wv.us
SHERIFF	Virgil D. Miller	PHONE	304-472-1180	FAX	304-472-4547	E-MAIL	vmiller@upshurcounty.org
Chief Tax Deputy	Shelia M. Adams	PHONE	304-472-1180	FAX	304-472-0937	E-MAIL	smadams@upshurcounty.org
PROSECUTING ATTY	Jacob E. Reger	PHONE	304-472-9699	FAX	304-472-1452	E-MAIL	jacobreger@aol.com

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

Authorized Signature and Title:

Commissioner

Commissioner

Authorized Signature and Title:

Commissioner

County Administrator

PERSON TO CONTACT FOR BUDGET INFORMATION

Name	Title	Phone	Fax	Email
William A. Parker	County Administrator	304-472-0535	304-472-2399	waparker@upshurcounty.org

ANY QUESTIONS ABOUT COMPLETING THESE FORMS SHOULD BE DIRECTED TO LOCAL GOVERNMENT SERVICES, WEST VIRGINIA STATE AUDITOR'S OFFICE, 200 WEST MAIN STREET, CLARKSBURG WEST VIRGINIA 26302 OR TELEPHONE 627-2415 (TOLL FREE) 1-877-982-9148.