

COUNTY COMMISSION BUDGET RESPONSIBILITIES

County Commissions have the superintendence and administration of the fiscal affairs of their counties with authority to lay and disburse the county levies. Such functions are performed through the clerk of the county commission. *W. Va. Code § 7-1-3*

County commissions are required to determine the fiscal condition of the county and make an itemized statement between March 7 and March 28. This statement, which is commonly referred to as the Levy Estimate – Budget Document, is submitted to the State Auditor for approval on or before March 28. *W. Va. Code § 11-8-9, W. Va. Code § 11-8-10*

REVISING THE BUDGET

The State Auditor, by uniform regulations, provides for the revision of the budget of the county commission to permit expenditures for purposes for which no appropriation or an insufficient appropriation was made. **The revision must be made prior to the obligation and expenditure of funds and with the prior written approval of the State Auditor.** *W. Va. Code § 11-8-26a*

The clerk of the county commission, through the bookkeeping and accounting records, should alert the county commission and/or other elected officials and department heads when an object of expenditure is in danger of being over expended. This may be accomplished by providing the official with a copy of the **Budget Control Report**.

LIMIT OF BUDGET EXPENDITURES

§7-7-7a (a) No county clerk, circuit clerk, sheriff, county assessor or prosecuting attorney may, without the approval of the county commission, spend or obligate, before the end of the calendar year, more than fifty percent of the funds allocated for his or her office in the fiscal year budget, in any fiscal year where the person holding the office is leaving office due to either resignation or the results of an election.

(b) As used in subsection (a) of this section, "spend or obligate" includes, but is not limited to, increasing employee salaries to a level that would create a deficit in the budget if paid during the remainder of the fiscal year in addition to other anticipated expenditures.

UNLAWFUL EXPENDITURES BY A LOCAL FISCAL BODY

W. Va. Code § 11-8-26 Except as provided in sections fourteen-b, twenty-five-a and twenty-six-a of this article, a local fiscal body **shall not expend money or incur obligations:**

- (1) In an unauthorized manner
- (2) For an unauthorized purpose
- (3) In excess of the amount allocated to the fund in the levy order
- (4) In excess of the funds available for current expenses

Notwithstanding the foregoing and any other provision of law to the contrary, a local fiscal body or its duly authorized officials shall not be penalized for a casual deficit which does not exceed its approved levy estimate by more than three percent, provided such casual deficit be satisfied in the levy estimate for the succeeding fiscal year.

COUNTY ASSISTANTS, DEPUTIES AND EMPLOYEES; THEIR NUMBER AND COMPENSATION; COUNTY BUDGET.

§7-7-7. (a) The county clerk, circuit clerk, sheriff, county assessor and prosecuting attorney, **by and with the advice and consent of the county commission**, may appoint and employ, to assist them in the discharge of their official duties for and during their respective terms of office, assistants, deputies and employees. The county clerk may designate one or more of his or her assistants as responsible for all probate matters.

(b) The county clerk, circuit clerk, sheriff, county assessor and prosecuting attorney shall, prior to March 2 of each year, file with the county commission a detailed request for appropriations for anticipated or expected expenditures for their respective offices, including the compensation for their assistants, deputies and employees, for the ensuing fiscal year.

(c) The county commission shall, prior to March 29 of each year by order fix the total amount of money to be expended by the county for the ensuing fiscal year, which amount shall include the compensation of county assistants, deputies and employees. Each county commission shall enter its order upon its county commission record.

(d) The county clerk, circuit clerk, sheriff, county assessor and prosecuting attorney shall then fix the compensation of their assistants, deputies and employees based on the total amount of money designated for expenditure by their respective offices by the county commission and the amount expended shall not exceed the total expenditure designated by the county commission for each office.

(e) The county officials, in fixing the individual compensation of their assistants, deputies and employees and the county commission in fixing the total amount of money to be expended by the county, shall give due consideration to the duties, responsibilities and work required of the assistants, deputies and employees and their compensation shall be reasonable and proper.

(f) After the county commission has fixed the total amount of money to be expended by the county for the ensuing fiscal year and after each county official has fixed the compensation of each of his or her assistants, deputies and employees, as provided in this section, each county official shall file prior to June 30, with the clerk of the county commission, a budget statement for the ensuing fiscal year setting forth the name, or the position designation if then vacant, of each of his or her assistants, deputies and employees, the period of time for which each is employed, or to be employed if the position is then vacant, and his or her monthly or semimonthly compensation.

(g) All budget statements required to be filed by this section shall be verified by an affidavit by the county official making them. Among other things contained in the affidavit shall be the statement that the amounts shown in the budget statement are the amounts actually paid or intended to be paid to the assistants, deputies and employees without rebate, and without any agreement, understanding or expectation that any part thereof shall be repaid to him or her, and that, prior to the time the affidavit is made, nothing has been paid or promised him or her on that account, and that if he or she shall thereafter receive any money, or thing of value, on account thereof, he or she will account for and pay the same to the county. Until the statements required by this section have been filed, no allowance or payments shall be made to any county official or their assistants, deputies and employees.

(h) Each county official named in this section shall have the authority to discharge any of his or her assistants, deputies or employees by filing with the clerk of the county commission a discharge statement specifying the discharge action: Provided, That no deputy sheriff appointed pursuant to the provisions of article fourteen, chapter seven of this code, shall be discharged contrary to the provisions of that article.