

AMENDED AGENDA

JEFFERSON COUNTY COMMISSION SPECIAL SESSION ON THE FY 2027 COUNTY
BUDGET

March 20, 2026, 9:00 a.m.

County Commission Meeting Room
Jefferson County Government Complex
393 N. Lawrence Street Charles Town, WV

Zoom Broadcast (live):

Date	Zoom Link	Meeting ID/ Passcode
Friday Mar. 20	https://us06web.zoom.us/j/88373370541?pwd=roEl0OPlyt2sK AoSVdqDogk8NkVITE.1	Meeting ID: 883 7337 0541 Passcode: 841489

Call to Order

Pledge of Allegiance

Announcements:

Report if there are changes in the agenda if applicable.

Special Session- It is expected that all items will include discussion and possible action

1. 9:00 am State of the County
2. 9:15 am Revenues
3. 9:30 am Rachel Miller, Region 9
4. Review of Budget Requests
 - a. 10:00 am – Tom Hansen, Sheriff’s Office
 - b. 10:30 am - Laura Kuhn, Fleet and Facilities Maintenance
 - c. 11:00 am – Adam Ward, Prosecuting Attorney’s Office
 - d. 11:15 am – Libraries
 - e. 12:30 pm – Daniel Lutz, Eastern Panhandle Conservation District
 - f. 12:45 pm – Brandon Rhodes, Health Department
 - g. 1:00 – 2:00 pm *LUNCH BREAK*
 - h. 2:00 pm – Elaine Bartoldson, EPTA
 - i. 2:15 pm – David Bound, Commission Departments
5. 2:30 pm – Funding Discussions
6. 5:00 pm - Adjourn

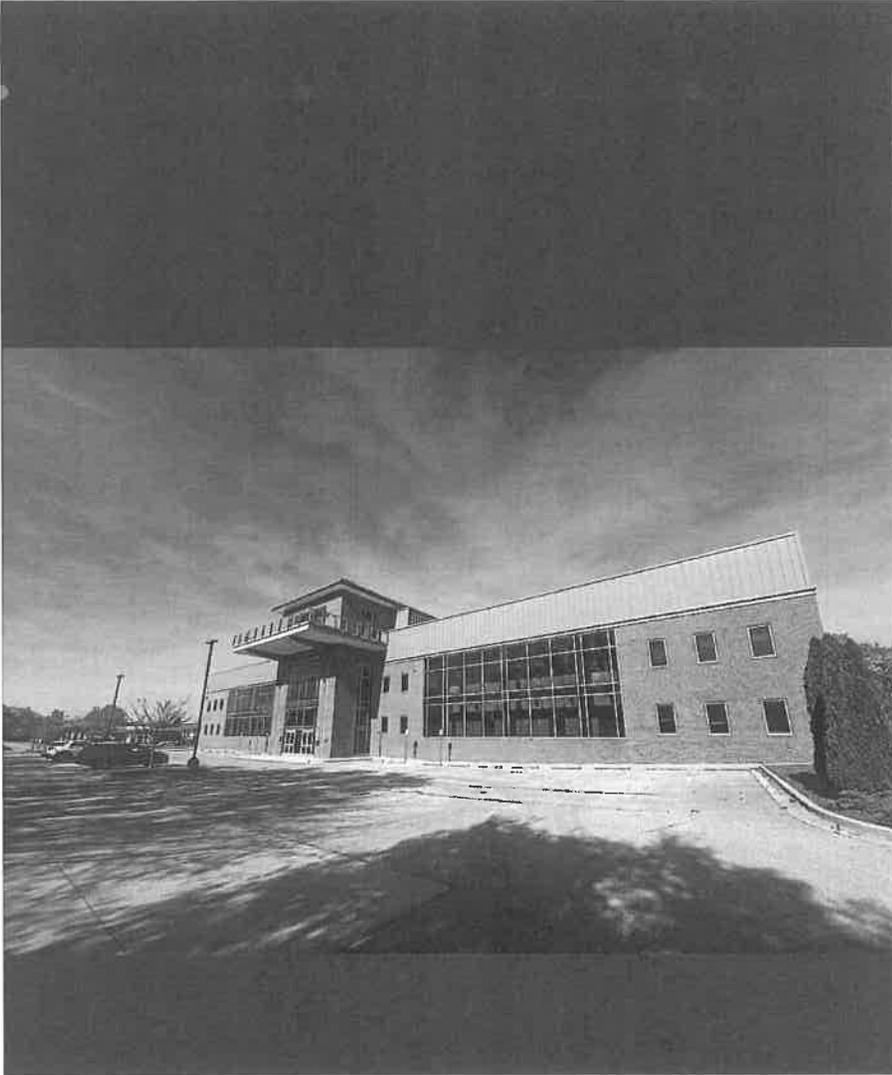


State of the County: *Growing*

A year of growth and more to come as Jefferson County fills the newest addition of buildings located at 393 N Lawrence Street, the Governmental Complex.

Return on investments of money and time will be seen in FY27!

- Location nearly all offices under one roof;
- Substantially reduce operating expenses;
- Improve constituent access



Balanced Budget? Yes we balance!

In 2025 for FY26, the County staff worked with the Commission to pass a balanced budget and address many of the budgetary clarifying questions yeilding to educated decisions. The same will hold true in 2026 for FY27.



Advocated for Federal Funding & Adjustments in WV State legislature



The Commission advocated for federal funding: Funding was pending in FY26 appropriations bills. This is the second attempt Jefferson County has made for federal appropriations.

Jefferson County Commissioners and the county administration met and worked with local representatives from Charleston. The result... West Virginia Legislature changed code to allow counties to sell assets on the open market. These changes will enable Jefferson County to achieve a larger return on its investments and better serve our community.

Future Planning- Public Facilities



With many departments vacating the Jefferson County Public Service Center, and needs for expansion at the Jefferson County Sheriff's Office and demonstrated service-area need at Jefferson County Emergency Services, the Jefferson County Commission designated the existing Jefferson County Public Service Center as the future site of the Jefferson County Public Safety Center.

This important step wisely uses public funds by co-locating the Sheriff's office and Emergency Services.

Impact Fees



With the Jefferson County renewed impact fees, Washington High school, Jefferson County Parks and Recreation and County Commission have made more equitable distributions of development costs, aligning them closely with the benefits received by new commercial and residential growth. The impact fees will help the County manage growth sustainably while securing necessary funding for infrastructure and public services.

Economic Overview

Jefferson County's economy is currently experiencing robust growth and stability. The median household income is on a steady rise, reflecting the county's economic vitality. Unemployment rates are low, which bodes well for both current residents and potential newcomers looking for work. The forecast for employment growth is positive, suggesting a thriving job market in the near future. In the housing sector, median home prices are increasing steadily, maintaining a stable pace in the number of home sales. Additionally, inflation is low. Alongside these economic indicators, the population of Jefferson County is also steadily growing, further underscoring the area's economic health and its attractiveness as a place to live and work.

Budget process

Presentation will include:

- Revenues year over year
- Budget year over year
- FY 2027 budget requests

Keep in mind:

- Commission requests a flat budget
- Revenue received from one tax dollar
- Population growth
- Commission responsibilities to elected offices

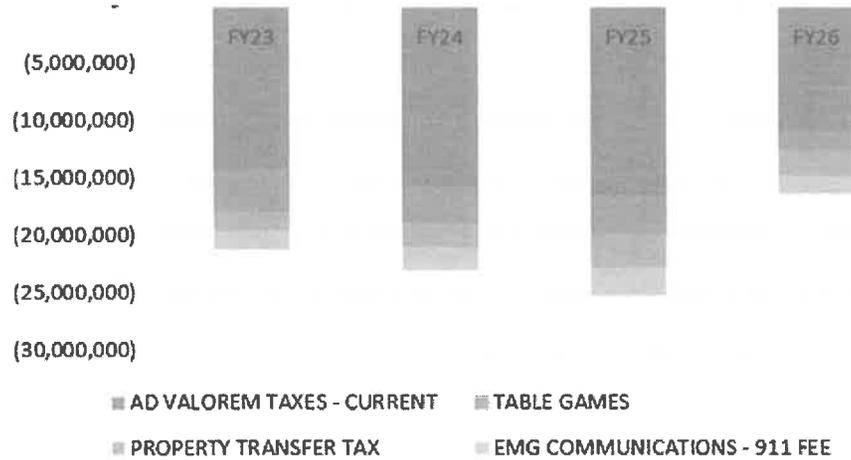
Revenues



Top Revenue Sources

	<u>FY23</u>	<u>FY24</u>	<u>FY25</u>	<u>FY26</u>
AD VALOREM TAXES - CURRENT	(14,257,881)	(15,590,923)	(16,486,540)	(10,853,625)
TABLE GAMES	(3,652,376)	(3,282,947)	(3,282,947)	(1,738,927)
PROPERTY TRANSFER TAX	(1,578,706)	(2,067,132)	(3,016,451)	(2,202,415)
EMG COMMUNICATIONS - 911 FEE	(1,641,013)	(2,092,603)	(2,436,407)	(1,570,422)

JEFFERSON COUNTY TOP REVENUE SOURCES



Understanding Property Tax

- Max levy rate (ie, tax rate) in West Virginia for Class I is \$0.1430 per \$100 of assessed value.
- Jefferson County's Class 1 levy rate for FY26 is \$0.1305 per \$100 of assessed value.
- In West Virginia, revenue received on existing property can only grow by 1% unless the County holds a public hearing to "reduce the rollback rate."
- The result is that in an environment of increasing property values, rates may fall.
- Each year the County is expected to receive a 1% increase in revenue and a reduced levy rate-\$0.1288 for FY27; \$0.1305 for FY26; \$0.1325 for FY25.

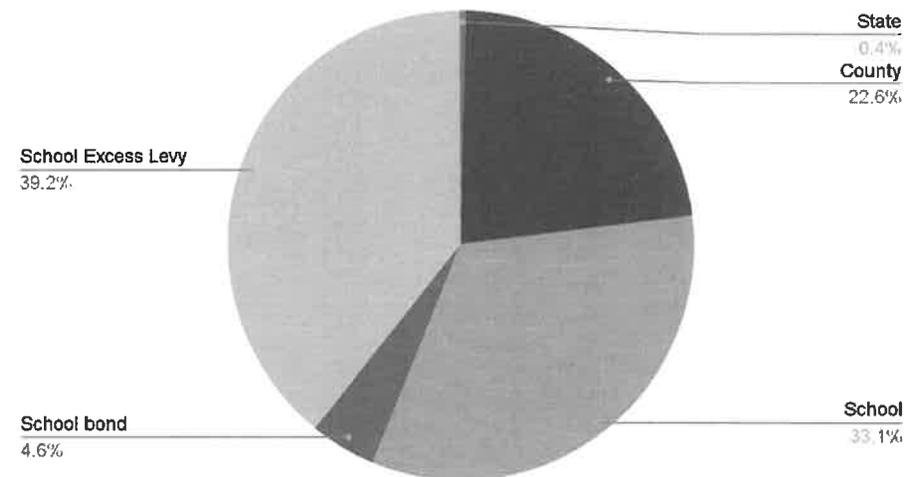
Total Property Taxes – Outside Municipalities

FISCAL YEAR ENDING JUNE 30, 2026 (RATES OF LEVY IN CENTS PER \$100 VALUATION)

(Based on Class One)

- Jefferson County Schools- \$0.1940
- Jefferson County School Bonds- \$0.0268
- School Excess Levy- \$0.2295
- Jefferson County Commission- \$0.1305
- State of WV- \$0.0025

Property tax breakdown



22%

The Commission receives about 22% of property taxes collected outside of municipalities.

Hotel/ Motel tax

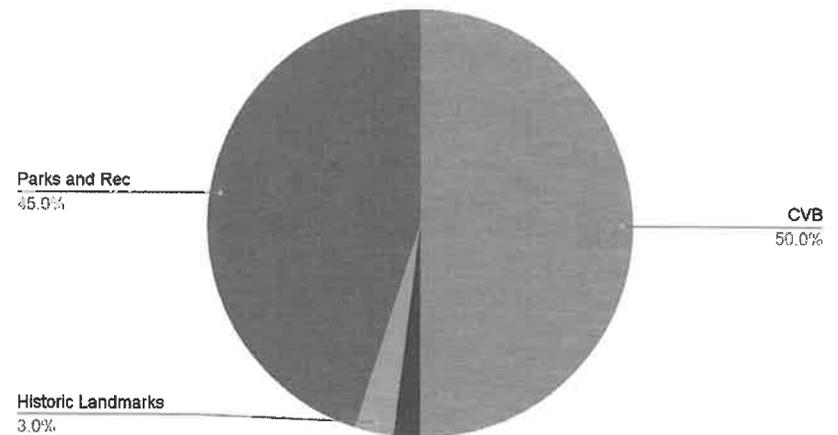
Hotel/ Motel tax is collected on lodging and remitted:

- 50% to the local Convention and Visitors Bureau (WV Code SS 7-18-14)

Locally Determined

- Arts and Humanities Alliance 2.0%
- Historic Landmarks Commission 2.9615%
- Parks and Recreation Commission 45.0385%

Hotel/ Motel Tax



JEFFERSON COUNTY COMMISSION
 FY27 BUDGET REQUESTS



DEPARTMENT	DESCRIPTION	REASON	AMOUNT
SHERIFF'S OFFICE	LONGEVITY PAY	WV CODE	\$2,160
	BAILIFFS (3)	GOVERNMENTAL BLDS DOOR, XRAY, MAGNETOMETER	\$152,100
	BAILIFFS PARTTIME INCREASE	INCREASE HOURS FOR RETIREMENT BENEFITS	\$101,400
	VEHICLE LEASE	15 VEHICLES AQUIRED	\$365,000
	DEPUTY	COUNTY GROWTH	\$76,979
PROSECUTING ATTORNEY	PROSECUTOR	COUNTY GROWTH	\$111,150

**JEFFERSON COUNTY COMMISSION
FY27 BUDGET REQUESTS**



DEPARTMENT	DESCRIPTION	REASON	AMOUNT
JC PARKS AND RECREATION	OPERATIONS	SAME AS LAST YEAR (SALY)	\$586,049
WVU EXTENSION	OPERATIONS	SALY	\$143,076
VOLUNTEER FIRE DEPARTMENTS	OPERATIONS	SALY	\$595,000
LIBRARIES	OPERATIONS	SALY	\$370,800
BOARD OF HEALTH	OPERATIONS SANITARIANS	GROWTH 4 EMPE FRINGE	\$200,000 \$68,000
EASTERN PANHANDLE TRANSIT AUTHORITY	OPERATIONS	INCREASING SATURDAY RUNS	\$125,000

JEFFERSON COUNTY COMMISSION
 FY27 BUDGET REQUESTS



DEPARTMENT	DESCRIPTION	REASON	AMOUNT
401 COMMISSION	COLA (2%)	RETENTION - PAYROLL, TAXES & RETIREMENT	\$427,538
	MERIT (UPTO 5%)	PERFORMANCE RETENTION PAY	\$641,307
	MERIT (UPTO 5%) PART TIME EMPEES	PERFORMANCE RETENTION PAY	\$25,554
	FOIA PARALEGAL	FOIA REQUESTS	\$40,000
424 MAINTENANCE	HVAC ECC	HVAC SYSTEM 20+YRS OLD	\$300,000
428 INFO TECH	CLOUD COMPUTING	TYLER TECH SUNSET	\$40,000
440 PLANNING	PARTTIME HELP	PLANNING	\$26,538

JEFFERSON COUNTY COMMISSION
 FY27 BUDGET REQUESTS



HOTEL MOTEL TAX	DESCRIPTION	REASON	AMOUNT
CONVENTION AND VISTOR'S BUREAU CVB	50% HOTEL MOTEL TAX	WV CODE §7-18-14	\$442,500
PARKS AND RECREATION	45.0385% HOTEL MOTEL TAX	JCC HOTEL OCCUPANCY ORDINANCE	\$401,657
HISTORICAL LANDMARKS	2.9615% HOTEL MOTEL TAX	JCC HOTEL OCCUPANCY ORDINANCE	\$23,143
ART AND HUMANITIES ALLIANCES	2.000% HOTEL MOTEL TAX	JCC HOTEL OCCUPANCY ORDINANCE	\$17,700

JEFFERSON COUNTY COMMISSION
FY27 BUDGET MEETING SCHEDULE
FOR FRIDAY MARCH 20, 2026

9:00 STATE OF COUNTY
9:15 REVENUES
9:30 REGION 9
10:00 SHERIFF HANSEN
10:30 MAINTENANCE KUHN
11:00 PROSECUTOR WARD
11:15 LIBRARIES
12:30 WV CONSERVATION AGENCY LUTZ
12:45 HEALTH DEPARTMENT RHODES
1:00 LUNCH
2:00 EPTA
2:15 COMMISSION DEPARTMENTS BOUND
2:30 FUNDING DISCUSSIONS
5:00 ADJOURN



JEFFERSON COUNTY COMMISSION

124 East Washington Street, P.O. Box 250, Charles Town, WV 25414

Phone: (304) 728-3284 F:(304) 725-7916

Web: www.jeffersoncountywv.org

PRESIDENT

Pasha Majdi

March 20, 2026

COMMISSIONER

Jack Hefestay

Pasha Majdi, president

Mike Mood, vice president

COMMISSIONER

Cara Keys

Jack Hefestay, commissioner

Cara Keys, commissioner

COMMISSIONER

Mike Mood

Steve Stolipher, commissioner

393 N Lawrence Street

COMMISSIONER

Steve Stolipher

Charles Town, WV 25414

Dear Commissioners:

We are pleased to present the **Fiscal Year 2027 Budget for Jefferson County**. This year's budget builds on the county's financial strength and continued stewardship by our departments and offices.

Key accomplishments in Fiscal Year 2026 include:

- Transitioning Commission operations into our new facility and establishing departments within the Governmental Complex;
- Strategically designating the future location of the Public Safety Center-co-locating the Jefferson County Sheriff Office with Emergency Services Agency;
- Transitioning to award-winning Next Generation 911 operations;
- Implementing impact fees for Washington high school, JC Parks and Recreation, and paying the first bond payment entirely with impact fees; and
- Approving strategic priorities at the local, state, and federal levels.

Fiscal Year 2027 presents opportunities to build on these successes. We are first presenting you with a "flat" budget. Following a review, we recommend considering the use of projected FY27 revenue increases to support the following priorities:

COLA: Maintaining competitive salaries is essential to retaining our workforce and remaining competitive within the region. *(Estimated cost: \$427,000)*

Merit: The merit rubric adopted in 2024 provides a structured method to recognize employee performance and growth. Funding merit increases helps retain high-performing staff and encourages professional development. *(Estimated cost: \$641,000)*

IT Transition to Cloud Computing: The County's back-office vendor will require a transition from on-premises systems to cloud-based platforms. Investing in IT capacity will ensure operational agility and strengthen the county's technological infrastructure. *(Estimated cost: \$40,000)*

County Administrator
Edwina Benites-LM

Moving forward, the Commission should prioritize three missions: professionalism, constituent relations, and engagement-encouraging pride in oneself as an employee, the Commission, and Jefferson County.

We submit this budget with great enthusiasm. Staff worked closely with each department and elected office to produce a balanced, flat proposal. While we have successfully reallocated resources to remain within budget, this approach is not sustainable long term. Future budgets must address competitive compensation and workforce growth, particularly in information technology.

Thank you for your leadership and continued support as we work together to advance the interests of our community.

Sincerely,



Edwina Benites-LM
County Administrator



Roger Goodwin
Deputy County Administrator



Jessica James
Chief Human Resources Officer



David Boyd
Chief Financial Officer

CERTIFICATE OF VALUATION

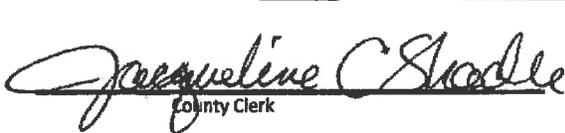
Jefferson County Commission (Levying Body) **Jefferson** (County)

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 **2026**

	Column A Assessed Value Including Back Tax And New Property (Total)	Column B All Other Exempt Value (excluding P U)	Column C Gross Assessed (Col A Plus Col B) (County Classification Purposes Only)	Column D Homestead Exempt Value	Column E Assessed Valuation For Tax Purposes (w/o Homestead & Exempt) (Col A Minus Col D)
Class I					
Personal Property			0		0
Public Utility Property			0		0
Total Class I	0	0	0		0
Class II					
Real Estate	4,610,618,720	29,800	4,610,648,520	92,939,500	4,517,679,220
Personal Property	3,607,060		3,607,060	529,670	3,077,390
Total Class II	4,614,225,780	29,800	4,614,255,580	93,469,170	4,520,756,610
Class III					
Real Estate	642,514,230	248,200,580	890,714,810		642,514,230
Personal Property	453,425,540		453,425,540		453,425,540
Public Utility Property	146,166,711		146,166,711		146,166,711
Total Class III	1,242,106,481	248,200,580	1,490,307,061		1,242,106,481
Class IV					
Real Estate	478,101,040	264,122,270	742,223,310		478,101,040
Personal Property	117,818,940	36,139,630	153,958,570		117,818,940
Public Utility Property	24,272,051		24,272,051		24,272,051
Total Class IV	620,192,031	300,261,900	920,453,931		620,192,031
TOTAL FOR LEVING BODY	6,476,524,292	548,492,280	7,025,016,572	93,469,170	6,383,055,122

Given under our hands this 27th day of February, 2026


 County Clerk


 Assessor

NOTE: The above certificate must be in the hands of the levying body no later than March 3. (Section 6, Article 3, Chapter 11, Code of 1931, as amended.) The Assessor is required to certify the valuation of real estate and personal property and the County Clerk is required to certify the value of public utility property as assessed by the Board of Public Works. This certificate contains the assessed value of industrial and natural resources property calculated and provided by the Tax Commissioner, and included as provided by state law.

When completed, submit original copy to the levying body, printed copy to the Department of Tax and Revenue, Property Tax Division, P.O. Box 2389, Charleston, WV 25328-2389, emailed copy to the State Auditor's Office @lgs@wvsao.gov, retain a printed copy for your office file. Only a printed copy of the Board of Education page should be forwarded to the State Department of Education.

Original signed copy - Levying Body Photocopy - Auditor's Office Photocopy - Board of Ed. Only - State Dept. of Education
 Photocopy - Tax Dept. Photocopy - Retain

ASSESSED VALUES FOR CALCULATING REDUCED (ROLLED BACK) LEVY RATES

Jefferson County Commission
(Levying Body)

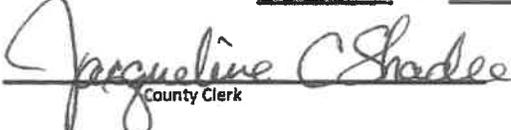
Jefferson
(County)

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 REDUCED (ROLLED BACK) LEVY RATE for the assessment year 2026

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>	<u>Column D</u>
	Assessed Valuation For Tax Purposes (w/o Homestead & Exempt)	New Property and Back Tax Property (Excluding TIF)	TIF Tax Incremental Financing Value	Assessed Valuation For Tax Purposes Minus New Property, Back Tax Property & TIF Col A Minus Col B and C
Class I				
Personal Property	0			0
Public Utility Property	0	0	0	0
Total Class I	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Class II				
Real Estate	4,517,679,220	173,776,300		4,343,902,920
Personal Property	3,077,390	55,470		3,021,920
Total Class II	<u>4,520,756,610</u>	<u>173,831,770</u>	<u>0</u>	<u>4,346,924,840</u>
Class III				
Real Estate	642,514,230	7,331,100		635,183,130
Personal Property	453,425,540	7,574,790		445,850,750
Public Utility Property	146,166,711	120,841		146,045,870
Total Class III	<u>1,242,106,481</u>	<u>15,026,731</u>	<u>0</u>	<u>1,227,079,750</u>
Class IV				
Real Estate	478,101,040	16,648,000	297,300	461,155,740
Personal Property	117,818,940	6,365,350		111,453,590
Public Utility Property	24,272,051	121,211		24,150,840
Total Class IV	<u>620,192,031</u>	<u>23,134,561</u>	<u>297,300</u>	<u>596,760,170</u>
TOTAL FOR LEVYING BODY	<u>6,383,055,122</u>	<u>211,993,062</u>	<u>297,300</u>	<u>6,170,764,760</u>

Given under our hands this 27th day of February, 2026


County Clerk


Assessor

The valuations above do not include values attributable to back-tax property, homestead property, new construction and improvements or new personal property.

THE VALUATIONS ARE TO BE USED ONLY FOR THE CALCULATION OF A REDUCED LEVY RATE as required by W.Va. Code § 11-8-6e and 6f. This rate must be applied to the CERTIFICATE OF VALUATIONS (enclosed) for budgeting purposes. These values, like the Certificate of Valuation, are to be in the hands of the levying body not later than March 3.

Print on **BLUE** paper - Levying Body
Photocopy - Tax Dept.
Photocopy - Auditor's Office
Photocopy - Retain
Photocopy -
Board of Ed. Only - State Dept. of Education

When completed, submit blue copy to the levying body, photocopy to the Department of Tax and Revenue, Property Tax Division, P.O. Box 2389, Charleston, WV 25328-2389, photocopy to the State Auditor's Office, email at lgs@wvsao.gov and retain a photocopy for your office file. Only a photocopy of the Board of Ed. page should be forwarded to the State Dept. of Education.

**JEFFERSON COUNTY, WEST VIRGINIA
LEVY PAGE
REGULAR CURRENT EXPENSE LEVY
2026 - 2027**

Current Year	Column E Certificate of Valuation Assessed Value for Tax Purposes	Levy Rate/\$100	Taxes Levied
Class I			
Personal Property	\$ _____	12.88	\$ _____
Public Utility	_____		_____
Total Class I	\$ _____		\$ _____
Class II			
Real Estate	\$ 4,517,679,220	25.76	\$ 11,637,542
Personal Property	3,077,390		7,927
Total Class II	\$ 4,520,756,610		\$ 11,645,469
Class III			
Real Estate	\$ 642,514,230	51.52	\$ 3,310,233
Personal Property	453,425,540		2,336,048
Public Utility	146,166,711		753,051
Total Class III	\$ 1,242,106,481		\$ 6,399,332
Class IV			
Real Estate	\$ 478,101,040	51.52	\$ 2,463,177
Personal Property	117,818,940		607,003
Public Utility	24,272,051		125,050
Total Class IV	\$ 620,192,031		\$ 3,195,230
Total Value & Projected Revenue	\$ <u>6,383,055,122</u>		\$ <u>21,240,031</u>
Less Delinquencies, Exonerations & Uncollectable Taxes		3.95%	838,981
Less Tax Discounts		1.92%	391,700
Less Allowance for Tax Increment Financing - see worksheet (Subtracted from regular current expense taxes levied only)		1,443
Total Projected Property Tax Collection		<u>20,007,907</u>
Less Assessor Valuation Fund (Subtracted from regular current expense taxes levied only)		<u>1.90%</u>	<u>380,150</u>
Net Amount to be Raised by Levy of Property Taxes For Budget Purposes (Transfer amount to Worksheet GCRV - Account No. 301-01)			\$ <u><u>19,627,757</u></u>

JEFFERSON COUNTY COMMISSION
 ESTIMATED REVENUES
 FISCAL YEAR 2027

Org	Object	Description	FY26	FY27
			APPROVED BUDGET	DRAFT BUDGET
001	299001	FUND BALANCE-UNASSIGNED-BUDGET	(5,771,093)	(4,551,850)
001	301T00	PUBLIC UTILITIES	-	(855,000)
001	301T01	AD VALOREM TAXES - CURRENT	(18,475,341)	(19,627,757)
001	301T02	TAXES - PRIOR YEAR - 1ST YEAR	(750,000)	(850,000)
001	301T03	TAXES - PRIOR YEAR - 2ND YEAR	(25,000)	(35,000)
001	301T04	TAXES - PRIOR YEAR - 3RD YEAR	(4,000)	(4,000)
001	301T05	TAXES - PRIOR YEAR - 4/5TH YRS	(2,000)	(3,000)
001	301T06	SUPPLEMENTAL TAXES	(405,941)	(550,000)
001	301T08	DELINQUENT AND NONENTERED LAND	(10,000)	(35,000)
001	301T99	TAX DISCOUNTS	-	325,000
001	302T00	TAX PENALTIES AND INT/ PUB FEE	(285,000)	(350,000)
001	304OT0	PROPERTY TRANSFER TAX	(1,900,000)	(3,900,000)
001	306OT0	GAS AND OIL SEVERANCE TAX	(300,000)	(175,000)
001	307OT0	HORSE RACING TAX	(3,000)	(5,000)
001	308OT0	WINE AND LIQUOR TAX	(275,000)	(285,000)
001	309OT0	HOTEL OCCUPANCY TAX	(550,000)	(475,000)
001	309OT1	HOTEL OCCUPANCY TAX-BOLIVAR	(125,000)	(60,000)
001	309OT2	HOTEL OCCUPANCY TAX-AIRBNB	(200,000)	(350,000)
001	310OT0	WASTE COAL	(5,000)	(3,000)
001	317LP0	LICENSE AND DECAL FEES	(50)	(100)
001	318LP0	BUILDING PERMIT FEES	(450,000)	(850,000)
001	319LP0	MISCELLANEOUS PERMITS	(100)	(100)
001	322IG0	FEDERAL GRANTS	(75,000)	(100,000)
001	329CS0	SHERIFFS SERVICE OF PROCESS	(14,000)	(20,000)
001	330CS0	SHERIFFS EARNING	(4,000)	(5,000)
001	330CS1	SHERIFF EARN - ARREST M/C	(5,000)	(10,000)
001	330CS2	SHERIFF EARN - CIRCUIT COURT	(7,000)	(10,000)
001	330CS5	SHERIFF EARN-BOLIVAR AGREEMENT		(160,000)
001	331CS0	COUNTY CLERK EARNINGS	(150,000)	(255,000)
001	331CS2	CO CLK PRESERVATION FUND	(2,000)	(2,500)
001	332CS0	CIRCUIT CLERK EARNINGS	(25,000)	(47,000)
001	333CS1	PROS ATTY FR CIRCUIT CLERK	(800)	(1,200)
001	334CS0	ACCIDENT REPORTS		(5,000)
001	340CS0	RENT AND CONCESSIONS	-	(1,000)
001	340CS4	RENT - BPHC RENT	(4,500)	(16,800)
001	340CS5	RENT-IN KIND HEALTH DEPT	(96,919)	(106,186)
001	340CS6	RENT-IN KIND PARKS AND REC	(154,920)	(154,920)
001	340CS7	RENT-IN KIND JC DEV AUTH	(37,950)	(36,000)
001	340CS8	RENT-IN KIND FARM PROT BD	(14,321)	(14,321)
001	344CS0	AMBULANCE FEES	(1,500,000)	(920,000)
001	344CS1	AMB FEES-LATE FEES	(1,000)	(1,000)
001	345CS0	EMERGENCY SERVICE FEES	(1,500,000)	(1,750,500)
001	346CS0	EMG COMMUNICATIONS - 911 FEE	(2,099,000)	(1,754,000)
001	346CS2	EMG COMMUNICATN-DEED CONV E911	(4,000)	(2,500)
001	348CS0	FRANCHISE AGREEMENTS	(515,000)	(460,000)
001	350CS0	IRP FEES-INTERNATL REG PGM	(15,000)	(16,000)
001	362FF0	JAIL FEES	(50,000)	(25,000)
001	365II0	INTEREST EARNED	(50,000)	(147,000)
001	365II1	INTEREST EARNED-COUNTY CLERK	(2,000)	(7,500)
001	365II4	INTEREST EARNED TAX OFF-ST FEE	(1,500)	(6,500)
001	365II5	INTEREST EARND-RACING TAX	(500)	(2,600)
001	365II6	INTEREST EARNED-VIDEO LOTTERY	(20,000)	(30,500)
001	366M00	MISCELLANEOUS REVENUE	(16,000)	(10,000)
001	367M00	SHERIFFS COMMISSION	(15,000)	(15,000)
001	370OT0	TABLE GAMES	(2,938,000)	(3,600,000)
001	371M00	RECYCLING AND SCRAP REVENUE	(300)	(500)
001	373OT1	LOCAL - VIDEO LOTTERY	(75,000)	(80,000)
001	380M02	CONTRIB-CIRCUIT CLK DUI FEES	(150)	(2,600)
001	382M00	REFUNDS / REIMBURSEMENTS	(225,000)	(275,000)
001	382M02	REIM: SHERIFFS T/COUNTY	(3,000)	(10,000)
001	382M03	REIM: PCARD AND CC REBATES	(10,000)	(12,000)
001	382M04	REIM: COMMUNICATION CENTER	(10,000)	(5,000)
001	382M05	REIM: MOTOR FUEL TAX REFUND	(20,000)	(12,000)
001	388TRO	TRANSFER FROM OTHER FUNDS	-	(63,000)
001	394TRO	TRANS FROM GENERAL SCHOOL FUND	(125,000)	(195,000)
001	399TRO	TRANS FROM ASSESSOR VAL FUND	(682,535)	(690,000)
			<u>\$ (40,755,310)</u>	<u>\$ (43,677,934)</u>

JEFFERSON COUNTY COMMISSION
FY27 CAPITAL OUTLAY



CASH BALANCE	6,931,390
393 REMODEL	3,985,771
BOND PMT	1,256,000
AMBULANCE	650,000
ZMM ARCHITECT	513,847
BROADBAND TOWER	142,752
JCC WEBSITE	100,000
GEAR WASHER DRYER	62,500
SHERIFF EQUIPMENT	23,209
TURNOUT GEAR	22,923
MAINTENANCE	174,388

Jefferson County Building Commission (WV)

Lease Revenue Bonds

(County Facility Project)

Series 2025, BAM Insured "AA"

Net Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I	Net New D/S	Fiscal Total
06/27/2025	-	-	-	-	-	-
01/01/2026	-	-	384,013.75	384,013.75	384,013.75	-
07/01/2026	495,000.00	5.000%	375,665.63	870,665.63	870,665.63	1,254,679.38
01/01/2027	-	-	363,290.63	363,290.63	363,290.63	-
07/01/2027	525,000.00	3.250%	363,290.63	888,290.63	888,290.63	1,251,581.26
01/01/2028	-	-	354,759.38	354,759.38	354,759.38	-
07/01/2028	545,000.00	5.000%	354,759.38	899,759.38	899,759.38	1,254,518.76
01/01/2029	-	-	341,134.38	341,134.38	341,134.38	-
07/01/2029	570,000.00	5.000%	341,134.38	911,134.38	911,134.38	1,252,268.76
01/01/2030	-	-	326,884.38	326,884.38	326,884.38	-
07/01/2030	600,000.00	4.750%	326,884.38	926,884.38	926,884.38	1,253,768.76
01/01/2031	-	-	312,634.38	312,634.38	312,634.38	-
07/01/2031	630,000.00	5.000%	312,634.38	942,634.38	942,634.38	1,255,268.76
01/01/2032	-	-	296,884.38	296,884.38	296,884.38	-
07/01/2032	660,000.00	4.375%	296,884.38	956,884.38	956,884.38	1,253,768.76
01/01/2033	-	-	282,446.88	282,446.88	282,446.88	-
07/01/2033	690,000.00	4.638%	282,446.88	972,446.88	972,446.88	1,254,893.76
01/01/2034	-	-	266,446.88	266,446.88	266,446.88	-
07/01/2034	720,000.00	5.000%	266,446.88	986,446.88	986,446.88	1,252,893.76
01/01/2035	-	-	248,446.88	248,446.88	248,446.88	-
07/01/2035	755,000.00	4.669%	248,446.88	1,003,446.88	1,003,446.88	1,251,893.76
01/01/2036	-	-	230,821.88	230,821.88	230,821.88	-
07/01/2036	790,000.00	5.000%	230,821.88	1,020,821.88	1,020,821.88	1,251,643.76
01/01/2037	-	-	211,071.88	211,071.88	211,071.88	-
07/01/2037	830,000.00	5.000%	211,071.88	1,041,071.88	1,041,071.88	1,252,143.76
01/01/2038	-	-	190,321.88	190,321.88	190,321.88	-
07/01/2038	875,000.00	4.250%	190,321.88	1,065,321.88	1,065,321.88	1,255,643.76
01/01/2039	-	-	171,728.13	171,728.13	171,728.13	-
07/01/2039	910,000.00	4.250%	171,728.13	1,081,728.13	1,081,728.13	1,253,456.26
01/01/2040	-	-	152,390.63	152,390.63	152,390.63	-
07/01/2040	950,000.00	4.625%	152,390.63	1,102,390.63	1,102,390.63	1,254,781.26
01/01/2041	-	-	130,421.88	130,421.88	130,421.88	-
07/01/2041	995,000.00	4.625%	130,421.88	1,125,421.88	1,125,421.88	1,255,843.76
01/01/2042	-	-	107,412.50	107,412.50	107,412.50	-
07/01/2042	1,040,000.00	4.625%	107,412.50	1,147,412.50	1,147,412.50	1,254,825.00
01/01/2043	-	-	83,362.50	83,362.50	83,362.50	-
07/01/2043	1,085,000.00	4.875%	83,362.50	1,168,362.50	1,168,362.50	1,251,725.00
01/01/2044	-	-	56,915.63	56,915.63	56,915.63	-
07/01/2044	1,140,000.00	4.875%	56,915.63	1,196,915.63	1,196,915.63	1,253,831.26
01/01/2045	-	-	29,128.13	29,128.13	29,128.13	-
07/01/2045	1,195,000.00	4.875%	29,128.13	1,224,128.13	1,224,128.13	1,253,256.26
Total	\$16,000,000.00	-	\$9,072,685.80	\$25,072,685.80	\$25,072,685.80	-

NEW ISSUE - BOOK ENTRY ONLY

RATING: See "Rating" herein.

In the opinion of Bowles Rice LLP, bond counsel ("Bond Counsel"), under existing laws, regulations, published rulings and judicial decisions of the United States of America, as presently written and applied, and subject to compliance by the County Commission (hereinafter defined) and the Issuer (hereinafter defined) with certain conditions, representations and certifications, interest on the Series 2025 Bonds is excludable from gross income of the holders thereof for federal income tax purposes under Section 103 of the Internal Revenue Code of 1986, as amended (the "Code"), and is not a preference item in calculating the alternative minimum tax under the Code; however, interest on the Series 2025 Bonds is included in the "adjusted financial statement income" of certain corporations that are subject to the alternative minimum tax under Section 55 of the Code. Further, in the opinion of Bond Counsel, under existing laws of the State of West Virginia, the Series 2025 Bonds and the interest thereon are exempt from taxation by the State of West Virginia. See "TAX MATTERS" herein and the form of Opinion of Bond Counsel attached hereto as APPENDIX E.

\$16,000,000

**JEFFERSON COUNTY BUILDING COMMISSION (WEST VIRGINIA)
LEASE REVENUE BONDS (JEFFERSON COUNTY GOVERNMENT AND JUDICIAL COMPLEX PROJECT)
SERIES 2025**

Dated: Issue Date

Due: July 1, as shown on inside cover

The Lease Revenue Bonds (Jefferson County Government and Judicial Complex Project), Series 2025 (the "Series 2025 Bonds") are being issued by the Jefferson County Building Commission (the "Issuer"), pursuant to a Bond Indenture and Security Agreement dated as of July 1, 2025 (the "Indenture"), between the Issuer and United Bank, Charleston, West Virginia, as Trustee, Registrar and Paying Agent (the "Trustee"). Proceeds of the Series 2025 Bonds will be used to finance (i) a portion of the costs of the design, acquisition, construction and equipping of certain real estate which upon completion shall be a Government and Judicial Complex (the "Facility"); (ii) paying the premium for a municipal bond insurance policy (the "Series 2025 Bonds Insurance Policy") from Build America Mutual Assurance Company ("BAM") to secure the payment of the principal of, and interest on, the Series 2025 Bonds; and (iii) the costs of issuing the Series 2025 Bonds. The Series 2025 Bonds are secured by (i) a first lien on Rentals (hereinafter defined), except for the Unassigned Issuer's Rights (hereinafter defined), to be paid to the Issuer pursuant to the Lease Agreement (the "Lease"), effective as of the issue date of the Series 2025 Bonds, by and between the Issuer and The County Commission of Jefferson County (the "County Commission"), (ii) an Assignment of Leases, effective as of the issue date of the Series 2025 Bonds, to be executed by the Issuer in favor the Trustee (the "Assignment of Leases"), (iii) a Credit Line Deed of Trust, Security Agreement and Fixture Filing (the "Deed of Trust"), effective as of the issue date of the Series 2025 Bonds, as described herein, granting a first lien on the Facility to the Trustee for the benefit of the Bondholders, and (iv) certain funds and accounts maintained by the Trustee for the Series 2025 Bonds pursuant to the Indenture.

The Series 2025 Bonds are issuable only as fully registered Bonds without coupons, and when initially issued, will be registered to Cede & Co., as nominee of The Depository Trust Company, New York, New York ("DTC"). Individual purchases will be made in book-entry form only, in the principal amount of \$5,000 or any integral multiple thereof. Beneficial owners of the Series 2025 Bonds will not receive physical delivery of bond certificates. So long as DTC or its nominee is the registered owner of the Series 2025 Bonds, payments of the principal of and interest on the Series 2025 Bonds will be made directly to DTC. Disbursements of such payments to DTC participants is the responsibility of DTC, and disbursement of such payments to the beneficial owners is the responsibility of DTC participants. See "THE SERIES 2025 BONDS - Book-Entry Only System" herein. Interest on the Series 2025 Bonds will be payable on each January 1 and July 1, commencing January 1, 2026. The Series 2025 Bonds are subject to optional and extraordinary optional redemption prior to maturity as described herein; the Series 2025 Bonds are not subject to mandatory sinking fund redemption.

THE SERIES 2025 BONDS ARE SPECIAL, LIMITED OBLIGATIONS OF THE ISSUER AND ARE PAYABLE SOLELY FROM THE PROPERTY, INCOME, REVENUES AND RECEIPTS OF THE ISSUER PURSUANT TO THE LEASE AND THE INDENTURE. THE COUNTY COMMISSION'S OBLIGATION TO MAKE PAYMENTS PURSUANT TO THE LEASE IS A CURRENT EXPENSE OF THE COUNTY COMMISSION WHICH IS SUBJECT TO ANNUAL APPROPRIATION AND IS PAYABLE FROM FUNDS OF THE COUNTY COMMISSION BUDGETED OR OTHERWISE AVAILABLE THEREFOR, AND IS NEITHER A DEBT OF THE COUNTY COMMISSION WITHIN THE MEANING OF ANY CONSTITUTIONAL OR STATUTORY PROVISION, NOR A LIABILITY OF OR A LIEN OR CHARGE ON THE FUNDS OR PROPERTY OF THE COUNTY COMMISSION BEYOND THE FISCAL YEAR FOR WHICH THE COUNTY COMMISSION HAS BUDGETED FUNDS TO MAKE PAYMENTS, AND IS SUBJECT TO TERMINATION BY THE COUNTY COMMISSION AT THE CONCLUSION OF EACH FISCAL YEAR IN THE EVENT OF UNBUDGETED RENTALS AND FOR ANY REASON DURING ANY FISCAL YEAR UPON WRITTEN NOTICE OF THE COUNTY COMMISSION OF ITS INTENTION TO EXERCISE SUCH OPTION GIVEN NOT LESS THAN 30 DAYS PRIOR TO THE LAST DAY OF THE SUCCEEDING MONTH WITHOUT FURTHER OBLIGATION OF THE COUNTY COMMISSION. SEE "THE LEASE AGREEMENT" AND "RISK FACTORS" HEREIN.

This cover page contains certain information for quick reference only. It is not a summary of this issue. Investors should read the entire Official Statement to obtain information essential to making an informed investment decision.

The scheduled payment of principal of and interest on the Series 2025 Bonds, when due, will be guaranteed under the Series 2025 Bonds Insurance Policy to be issued concurrently with the delivery of the Series 2025 Bonds by BAM. See "BOND INSURANCE" herein.



The Series 2025 Bonds are offered for sale when, as and if issued and received by the Underwriter, subject to prior sale, to withdrawal or modifications of the offering without notice and to the unqualified approving legal opinion of Bowles Rice LLP, Charleston, West Virginia, Bond Counsel. Certain legal matters will be passed upon for the Building Commission by its counsel, Bowles Rice LLP, Charleston, West Virginia, for the County Commission by its counsel, the Office of the Jefferson County Prosecuting Attorney, by Assistant Prosecuting Attorney Nathan P. Cochran, Esquire, and for the Underwriter, by its counsel, Jackson Kelly PLLC, Morgantown, West Virginia. It is expected that the Series 2025 Bonds will be available for delivery through DTC, New York, New York, on or about June 27, 2025.



Dated: June 18, 2025



JEFFERSON COUNTY COMMISSION

124 East Washington Street, P.O. Box 250, Charles Town, WV 25414

Phone: (304) 728-3284 **Fax:** (304) 725-7916

Web: www.jeffersoncountywv.org

PRESIDENT
Pasha Majdi

COMMISSIONER
Jack Hefestay

COMMISSIONER
Cara Keys

COMMISSIONER
Steve Stolipher

COMMISSIONER
Michael Mood

To: Commissioner Pasha Majdsi
Commissioner Jack Hefestay
Commissioner Cara Keys
Commissioner Steve Stolipher
Commissioner Michael Mood

From: David Bound, Chief Financial Officer

Date: May, 1, 2025

Re: Fiscal Note: Request to Purchase Two Ambulances

Purchase of two ambulances from Atlantic Emergency Solutions, Inc.

Purchase Price	\$655,974.00
Amount budgeted in Capital Outlay in FY 25:	<u>\$650,000.00</u>
Balance from ARPA Project 48	\$ 5,974.00
Amount Budgeted in ARPA Project 48 for JCESA Equipment	\$988,142.62

Itemized Cost Breakdown

Category	Description	Cost
Discovery & Planning	Stakeholder interviews, content audit, accessibility & compliance review, site architecture	\$3,500
Custom Design & UX (Includes Prototype)	Mobile-first, ADA-compliant design system	\$8,500
Website Development	Custom WordPress development, page templates, accessibility implementation, performance optimization	\$12,000
Content Migration	Migration of core pages, documents, media assets; redirect mapping; legacy archival	\$5,000
Accessibility Validation	WCAG 2.1 AA testing, remediation, and documentation	\$3,000
Training & Documentation	Staff training sessions, admin documentation, recorded walkthroughs	\$2,000
Total Project Cost	All services and deliverables as outlined in the RFP	\$34,000

Hosting, Security, and Ongoing Support

To ensure the continued security, stability, and effectiveness of the website following launch, Vandalia Digital recommends ongoing hosting, security, and support services for Jefferson County. This annual service includes secure, cloud-based managed hosting with SSL encryption, firewall protection, daily automated backups, malware scanning, and continuous performance and uptime monitoring. Ongoing maintenance covers core system and plugin updates to ensure stability, security, and compatibility over time. The service also includes technical support with defined response times for issue resolution, as well as basic content updates such as page edits, document uploads, and routine content changes performed on behalf of the County. The annual cost for hosting, security, and ongoing support is \$11,000 per year, billed quarterly, and may be contracted separately or renewed annually at the County's discretion.

Capital Improvement Program
 Jefferson County Commission, West Virginia

FY26 thru FY30

Project Name	Fire Gear (PPE) Replacement Program
Project Number	715-25-02 Updated for FY26



Project Picture

Type	Replacement	Department	715-ESA
Useful Life	10 yrs	Contact	M. Sine
Category	Equipment	Priority	Essential
Location	Varies		
Fiscal Year Submitted	2026		

Project Description

Replacement program for firefighter personal protective gear. Purchase replacement and additional sets to replace expired sets and have replacement sets for each fighter in the event their primary gear is contaminated or damaged.

Justification

This is a replacement program for structural firefighting gear of which has a 10 year life. Currently every employee is issued a 2nd (back-up) set of gear. Some employees who more actively participate in firefighting activities have been issued a 2nd (back-up) set. High levels of cancer causing carcinogens are frequently found on the gear after a fire suppression event. It is a health safety recommendation that the gear is washed and dried immediately after each fire. Every set of gear also goes out annually for an advanced cleaning, inspection, and if needed repair. During either normal or advanced clean any employee who is not issued a 2nd set is without the gear as little as 24hrs and up to 1 week which makes them unable to participate in firefighting activities. Due to the fact that we have limited staffing and volunteer response can be low, taking an employee out of service to lack of gear sidelines the employee from being an effective firefighter and possibly even prevents them from saving a life. Limiting the available personnel increases the chances/risks of injury, accidents, or even death. The ESA has 30 sets of gear that expire within the next 2 years. We must replace at least 10 sets per year for the next 2 years to maintain inventory level. Having 60 fulltime employees (based on FY26 staffing levels) with 2 sets each requires minimum purchase of 12 sets/yr an extra sets/yr to maintain an adequate inventory.

Estimated Project Time

Gear: 90 days plus manufacturer availability

Budget Impact/Other

Limited sources of external revenue. Program will require endless commitment of Capital Outlay funds.

Expenditures	FY26	FY27	FY28	FY29	FY30	Total
Vehicles & Equipment	\$ 92,700	\$ 95,400	\$ 98,100	\$ 100,800	\$ 103,500	N/A
						\$ -
						\$ -
Total	\$ 92,700	\$ 95,400	\$ 98,100	\$ 100,800	\$ 103,500	N/A

Funding Sources	FY26	FY27	FY28	FY29	FY30	Total
Capital Outlay	\$ 92,700	\$ 95,400	\$ 98,100	\$ 100,800	\$ 103,500	N/A
State Grant	\$ -	\$ -	\$ -	\$ -	\$ -	
Federal Grant	\$ -	\$ -	\$ -	\$ -	\$ -	
General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	
Total	\$ 92,700	\$ 95,400	\$ 98,100	\$ 100,800	\$ 103,500	N/A

JEFFERSON COUNTY COMMISSION
DRAFT BUDGET AMOUNTS
FISCAL YEAR 2027

401 COUNTY COMMISSION - BENITES			2026	Draft
<u>Org</u>	<u>Object</u>	<u>Description</u>	<u>Budget</u>	<u>FY 2027</u>
				<u>Budget</u>
001401	410100	OFFICIALS SALARY	\$ 228,000	\$ 227,675
001401	410300	EMPLOYEES SALARY AND WAGES	489,000	505,000
001401	410390	EMPLOYEES SALARY & WAGES-COLA	23,781	TBD
001401	410391	EMPLOYEES SALARY & WAGES-MERIT	285,423	TBD
001401	410400	FICA TAX	123,500	45,426
001401	410401	MEDICARE EXPENSE	25,957	10,624
001401	410500	HEALTH INSURANCE	223,000	111,360
001401	410599	HEALTH INSURANCE-CONTRA	(223,000)	(111,360)
001401	410600	RETIREMENT	161,111	65,941
001401	421100	TELEPHONE	2,400	2,400
001401	421404	TRAVEL-COUNTY COMMISSIONERS	5,000	5,000
001401	421405	TRAVEL - STAFF	7,500	7,500
001401	421800	POSTAGE	250	200
001401	422000	ADVERTISING / LEGAL PUBS	6,000	4,545
001401	422101	TRAINING-COUNTY COMMISSION	3,000	3,000
001401	422102	TRAINING/EDUATION - STAFF	3,000	3,000
001401	422103	TRAINING/EDU - HR	33,900	33,900
001401	422106	TRAINING - LEADERSHIP ADVANCE	3,600	3,600
001401	422200	DUES AND SUBSCRIPTIONS	6,500	12,000
001401	422300	PROFESSIONAL SERVICES	70,350	130,000
001401	422301	HRA-HEALTH REIMBURSEMENT ACCT	205,000	220,000
001401	422320	EMPLOYEE ASSISTANCE PGM	5,040	5,222
001401	422400	AUDIT COSTS	40,000	40,000
001401	422600	INSURANCE AND BONDS	400,000	455,000
001401	422601	WORKERS COMP INSURANCE	180,000	456,844
001401	422602	UNEMPLOYMENT INSURANCE	20,000	39,000
001401	423000	CONTRACTED SERVICES	3,200	3,200
001401	423900	INSURANCE PREMIUM RETIREE	80,000	108,000
001401	434100	MATERIALS AND SUPPLIES	2,700	2,700
001401	435600	LICENSE AND ANNUAL FEES	-	360
		CONTINGENCY	(266,844)	
			<u>\$ 2,147,368</u>	<u>\$ 2,390,136</u>

JEFFERSON COUNTY COMMISSION
DRAFT BUDGET AMOUNTS
FISCAL YEAR 2027

402 COUNTY CLERK - SHADLE			2026	Draft FY 2027
<u>Org</u>	<u>Object</u>	<u>Description</u>	<u>Budget</u>	<u>Budget</u>
001402	410100	OFFICIALS SALARY	\$ 68,302	\$ 68,302
001402	410300	EMPLOYEES SALARY AND WAGES	534,049	534,049
001402	410400	FICA TAX	40,420	40,420
001402	410401	MEDICARE EXPENSE	9,453	9,453
001402	410500	HEALTH INSURANCE	126,032	122,496
001402	410599	HEALTH INSURANCE-CONTRA	(126,032)	(122,496)
001402	410600	RETIREMENT	54,482	54,482
001402	410801	OVERTIME	3,000	3,000
001402	410802	PART TIME / EXTRA HELP	46,588	46,588
001402	421200	PRINTING	500	500
001402	421400	TRAVEL	5,000	5,000
001402	421800	POSTAGE	330	330
001402	422000	ADVERTISING / LEGAL PUBS	5,100	5,100
001402	422100	TRAINING AND EDUCATION	3,500	3,500
001402	422200	DUES AND SUBSCRIPTIONS	1,570	1,570
001402	422300	PROFESSIONAL SERVICES	2,000	2,000
001402	423000	CONTRACTED SERVICES	50,550	50,550
001402	434100	MATERIALS AND SUPPLIES	10,100	10,100
001402	434200	RECORD BOOKS	5,000	5,000
001402	435400	COMPUTER HARDWARE	2,150	2,150
			<u>\$ 842,094</u>	<u>\$ 842,094</u>

JEFFERSON COUNTY COMMISSION
DRAFT BUDGET AMOUNTS
FISCAL YEAR 2027

			Draft	
			2026	FY2027
<u>Org</u>	<u>Object</u>	<u>Description</u>	<u>Budget</u>	<u>Budget</u>
403 CIRCUIT CLERK - RENNER				
001403	410100	OFFICIALS SALARY	\$ 68,302	\$ 68,302
001403	410300	EMPLOYEES SALARY AND WAGES	371,247	370,645
001403	410400	FICA TAX	27,854	28,455
001403	410401	MEDICARE EXPENSE	6,654	6,655
001403	410500	HEALTH INSURANCE	87,929	83,520
001403	410599	HEALTH INSURANCE-CONTRA	(87,929)	(83,520)
001403	410600	RETIREMENT	41,304	41,304
001403	410801	OVERTIME	20,000	20,000
001403	421200	PRINTING	2,500	2,500
001403	421400	TRAVEL	3,200	3,200
001403	422100	TRAINING AND EDUCATION	1,000	1,000
001403	422200	DUES AND SUBSCRIPTIONS	1,000	1,000
001403	423000	CONTRACTED SERVICES	8,800	8,800
001403	434100	MATERIALS AND SUPPLIES	7,000	7,000
001403	434200	RECORD BOOKS	2,500	2,500
			<u>\$ 561,361</u>	<u>\$ 561,361</u>

JEFFERSON COUNTY COMMISSION
DRAFT BUDGET AMOUNTS
FISCAL YEAR 2027

404 TAX OFFICE - LOWE SHERIFF			2026	Draft FY 2027
<u>Org</u>	<u>Object</u>	<u>Description</u>	<u>Budget</u>	<u>Budget</u>
001404	410100	OFFICIALS SALARY	\$ 56,793	\$ 56,793
001404	410200	OFFICIALS SALARY SUPPLEM	15,000	15,000
001404	410300	EMPLOYEES SALARY AND WAGES	382,749	383,467
001404	410400	FICA TAX	28,832	28,567
001404	410401	MEDICARE EXPENSE	6,746	6,681
001404	410500	HEALTH INSURANCE	78,728	69,600
001404	410599	HEALTH INSURANCE-CONTRA	(78,728)	(69,600)
001404	410600	RETIREMENT	41,856	41,468
001404	410801	OVERTIME	5,500	5,500
001404	421200	PRINTING	15,000	15,000
001404	421400	TRAVEL	1,000	1,000
001404	422000	ADVERTISING / LEGAL PUBS	15,000	15,000
001404	422100	TRAINING AND EDUCATION	1,000	1,000
001404	422200	DUES AND SUBSCRIPTIONS	100	100
001404	422300	PROFESSIONAL SERVICES	5,000	5,000
001404	422900	COURT COSTS AND DAMAGES	1,000	1,000
001404	423000	CONTRACTED SERVICES	36,500	36,500
001404	423200	BANK CHARGES	1,000	1,000
001404	434100	MATERIALS AND SUPPLIES	2,500	2,500
			<u>\$ 615,576</u>	<u>\$ 615,576</u>

JEFFERSON COUNTY COMMISSION
DRAFTED BUDGET AMOUNTS
FISCAL YEAR 2027

405 PROSECUTING ATTORNEY - WARD			2026	Draft FY 2027
<u>Org</u>	<u>Object</u>	<u>Description</u>	<u>Budget</u>	<u>Budget</u>
001405	410100	OFFICIALS SALARY	\$ 119,011	\$ 119,011
001405	410300	EMPLOYEES SALARY AND WAGES	1,646,175	1,679,175
001405	410400	FICA TAX	111,676	113,286
001405	410401	MEDICARE EXPENSE	26,118	26,494
001405	410500	HEALTH INSURANCE	388,616	320,160
001405	410599	HEALTH INSURANCE-CONTRA	(388,616)	(320,160)
001405	410600	RETIREMENT	159,499	161,837
001405	410802	PART TIME / EXTRA HELP	29,000	29,000
001405	421100	TELEPHONE	500	500
001405	421400	TRAVEL	7,500	7,500
001405	421401	TRAVEL-WITNESS PER DIEM	4,000	4,000
001405	421800	POSTAGE	300	500
001405	422000	ADVERTISING / LEGAL PUBS	250	250
001405	422100	TRAINING AND EDUCATION	2,800	2,800
001405	422200	DUES AND SUBSCRIPTIONS	25,000	25,000
001405	422300	PROFESSIONAL SERVICES	19,800	19,800
001405	423000	CONTRACTED SERVICES	8,000	7,800
001405	434100	MATERIALS AND SUPPLIES	11,033	11,033
		VOCA GRANT	(109,668)	(111,107)
			<u>\$ 2,060,994</u>	<u>\$ 2,096,878</u>

JEFFERSON COUNTY COMMISSION
DRAFT BUDGET AMOUNTS
FISCAL YEAR 2027

406 ASSESSOR - BANKS			2026	Draft
<u>Org</u>	<u>Object</u>	<u>Description</u>	<u>Budget</u>	<u>FY 2027</u>
001406	410100	OFFICIALS SALARY	\$ 56,793	\$ 56,793
001406	410200	OFFICIALS SALARY SUPPLEM	20,679	20,679
001406	410300	EMPLOYEES SALARY AND WAGES	340,201	340,201
001406	410400	FICA TAX	28,968	28,968
001406	410401	MEDICARE EXPENSE	6,775	6,775
001406	410500	HEALTH INSURANCE	62,521	69,600
001406	410599	HEALTH INSURANCE-CONTRA	(62,521)	(69,600)
001406	410600	RETIREMENT	38,390	38,390
001406	410801	OVERTIME	8,000	8,000
001406	410802	PART TIME / EXTRA HELP	41,560	41,560
001406	421200	PRINTING	5,100	5,100
001406	421400	TRAVEL	1,500	1,500
001406	422000	ADVERTISING / LEGAL PUBS	1,500	1,500
001406	422200	DUES AND SUBSCRIPTIONS	150	150
001406	423000	CONTRACTED SERVICES	4,500	4,500
001406	434100	MATERIALS AND SUPPLIES	3,600	3,600
001406	434200	RECORD BOOKS	2,000	2,000
			<u>\$ 559,716</u>	<u>\$ 559,716</u>

JEFFERSON COUNTY COMMISSION
DRAFT BUDGET AMOUNTS
FISCAL YEAR 2027

<u>Org</u>	<u>Object</u>	<u>Description</u>	<u>2026 Budget</u>	<u>Draft FY 2027 Budget</u>
		407 ASSESSORS VALUATION - BANKS		
001407	410300	EMPLOYEES SALARY AND WAGES	\$ 496,734	\$ 496,734
001407	410400	FICA TAX	34,775	34,775
001407	410401	MEDICARE EXPENSE	8,133	8,133
001407	410500	HEALTH INSURANCE	113,177	113,177
001407	410600	RETIREMENT	45,426	45,426
001407	410801	OVERTIME	8,000	8,000
001407	410802	PART TIME / EXTRA HELP	56,160	56,160
			<u>\$ 762,405</u>	<u>\$ 762,405</u>

JEFFERSON COUNTY COMMISSION
 APPROVED BUDGET AMOUNTS
 FISCAL YEAR 2027

			2026	Draft FY 2027
<u>Org</u>	<u>Object</u>	<u>Description</u>	<u>Budget</u>	<u>Budget</u>
		408 STATE WIDE COMPUTER NETWORK - BANKS		
001408	434900	CHARGES BY OTHR GOV UNITS	\$ 53,157	\$ 56,482
			<u>\$ 53,157</u>	<u>\$ 56,482</u>

JEFFERSON COUNTY COMMISSION
DRAFT BUDGET AMOUNTS
FISCAL YEAR 2027

			Draft	
412 AGRICULTURAL AGENT - MORROW			2026	FY 2027
<u>Org</u>	<u>Object</u>	<u>Description</u>	<u>Budget</u>	<u>Budget</u>
001412	410300	EMPLOYEES SALARY AND WAGES	\$ 97,944	\$ 99,528
001412	410400	FICA TAX	6,073	6,592
001412	410401	MEDICARE EXPENSE	1,420	1,542
001412	410500	HEALTH INSURANCE	24,156	55,680
001412	410599	HEALTH INSURANCE-CONTRA	(24,156)	(55,680)
001412	410600	RETIREMENT	8,815	9,570
001412	421400	TRAVEL	9,500	6,520
001412	422200	DUES AND SUBSCRIPTIONS	600	600
001412	423000	CONTRACTED SERVICES	6,500	6,500
001412	435400	COMPUTER HARDWARE	1,292	1,292
001412	434100	MATERIALS AND SUPPLIES	3,000	3,000
001412	410802	PART TIME / EXTRA HELP	6,800	6,800
			\$ 141,944	\$ 141,944
			\$ 141,944	\$ 141,944

JEFFERSON COUNTY COMMISSION
DRAFT BUDGET AMOUNTS
FISCAL YEAR 2027

			2026	Draft
				FY 2027
<u>Org</u>	<u>Object</u>	<u>Description</u>	<u>Budget</u>	<u>Budget</u>
		413 COUNTY CLERK ELECTIONS - SHADLE		
001413	410300	EMPLOYEES SALARY AND WAGES	\$ 118,424	\$ 118,424
001413	410400	FICA TAX	12,177	12,177
001413	410401	MEDICARE EXPENSE	2,848	2,848
001413	410500	HEALTH INSURANCE	28,150	41,760
001413	410599	HEALTH INSURANCE-CONTRA	(28,150)	(41,760)
001413	410600	RETIREMENT	11,738	11,738
001413	410801	OVERTIME	12,000	12,000
001413	410802	PART TIME / EXTRA HELP	66,000	66,000
001413	421200	PRINTING	1,448	1,448
001413	421400	TRAVEL	2,400	2,400
001413	421600	MAINT/REP EQUIPMENT	53,000	53,000
001413	421900	BLDG/EQUIP RENTAL	7,800	7,800
001413	422000	ADVERTISING / LEGAL PUBS	2,800	2,800
001413	422100	TRAINING AND EDUCATION	1,500	1,500
001413	422300	PROFESSIONAL SERVICES	5,000	5,000
001413	434100	MATERIALS AND SUPPLIES	59,800	59,800
			<u>\$ 356,936</u>	<u>\$ 356,936</u>

JEFFERSON COUNTY COMMISSION
DRAFT BUDGET AMOUNTS
FISCAL YEAR 2027

			Draft	
			2026	FY 2027
<u>Org</u>	<u>Object</u>	<u>Description</u>	<u>Budget</u>	<u>Budget</u>
001421	423000	CONTRACTED SERVICES	\$ 2,875	\$ 2,875
			<u>\$ 2,875</u>	<u>\$ 2,875</u>

JEFFERSON COUNTY COMMISSION
DRAFT BUDGET AMOUNTS
FISCAL YEAR 2027

			Draft	
423 HEALTH INSURANCE - CONTRA			2026	FY 2027
<u>Org</u>	<u>Object</u>	<u>Description</u>	<u>FY26</u>	<u>Budget</u>
1423	410599	HEALTH INSURANCE - CONTRA	\$3,369,510	\$ 3,706,461
		TOTAL	<u>\$3,369,510</u>	<u>\$ 3,706,461</u>

JEFFERSON COUNTY COMMISSION
DRAFT BUDGET AMOUNTS
FISCAL YEAR 2027

424 MAINTENANCE DEPT - KUHN			2026	Draft FY 2027
<u>Org</u>	<u>Object</u>	<u>Description</u>	<u>Budget</u>	<u>Budget</u>
001424	410300	EMPLOYEES SALARY AND WAGES	\$ 706,983	\$ 774,629
001424	410400	FICA TAX	45,073	49,267
001424	410401	MEDICARE EXPENSE	10,541	11,522
001424	410500	HEALTH INSURANCE	171,598	197,664
001424	410599	HEALTH INSURANCE-CONTRA	(171,598)	(197,664)
001424	410600	RETIREMENT	65,428	71,517
001424	410801	OVERTIME	20,000	20,000
001424	421100	TELEPHONE	138,000	141,200
001424	421301	ELECTRICITY	418,000	436,000
001424	421302	FUEL OIL	32,000	32,000
001424	421303	WATER AND SEWER	39,500	39,500
001424	421304	OTHER UTILITIES	42,000	42,000
001424	421400	TRAVEL	3,000	3,000
001424	421500	MAINT/REP BLDG AND GRNDS	75,000	99,000
001424	421600	MAINT/REP EQUIPMENT	152,176	152,176
001424	421601	MAINT/REP SECURITY SYS	20,000	20,000
001424	421800	POSTAGE	150,000	150,000
001424	421900	BLDG/EQUIP RENTAL	800	800
001424	421905	CHARLES TOWN LIBRARY RENT	18,000	-
001424	422000	ADVERTISING / LEGAL PUBS	1,000	1,000
001424	422100	TRAINING AND EDUCATION	4,000	4,000
001424	422200	DUES AND SUBSCRIPTIONS	500	500
001424	422300	PROFESSIONAL SERVICES	17,000	17,000
001424	423000	CONTRACTED SERVICES	128,000	128,000
001424	434100	MATERIALS AND SUPPLIES	106,000	106,000
001424	434500	UNIFORMS	15,000	15,000
		EMS MAINT		(24,000)
		DEPT 415		(3,200)
			<u>\$ 2,208,002</u>	<u>\$ 2,286,911</u>

JEFFERSON COUNTY COMMISSION
DRAFT BUDGET AMOUNTS
FISCAL YEAR 2027

428 IT DATA PROCESSING - AREIZAGA			2026	Draft
<u>Org</u>	<u>Object</u>	<u>Description</u>	<u>Budget</u>	<u>FY 2027</u>
				<u>Budget</u>
001428	410300	EMPLOYEES SALARY AND WAGES	\$ 504,344	\$ 480,510
001428	410400	FICA TAX	31,269	31,724
001428	410401	MEDICARE EXPENSE	7,313	7,419
001428	410500	HEALTH INSURANCE	109,962	111,360
001428	410599	HEALTH INSURANCE-CONTRA	(109,962)	(111,360)
001428	410600	RETIREMENT	45,391	46,050
001428	410802	PART TIME / EXTRA HELP	15,000	31,162
001428	421100	TELEPHONE	5,250	5,250
001428	421400	TRAVEL	2,850	2,850
001428	422100	TRAINING AND EDUCATION	5,850	5,850
001428	422200	DUES AND SUBSCRIPTIONS	325	-
001428	422300	PROFESSIONAL SERVICES	35,250	-
001428	423000	CONTRACTED SERVICES	19,494	-
001428	423001	CONTRACTED SVCS-GIS DEPT	7,400	7,400
001428	434100	MATERIALS AND SUPPLIES	52,850	52,850
001428	434101	MATERIALS AND SUPP-GIS DEPT	22,500	22,500
001428	435300	COMPUTER SOFTWARE	119,316	264,316
001428	435400	COMPUTER HARDWARE	263,000	263,000
001428	435500	INFORMATION TECH SUPPORT	106,400	103,746
001428	435600	LICENSE AND ANNUAL FEES	235,000	235,000
001428	449999	PCARD UNALLOCATED TRANSACTIONS	-	-
		JCDA IT OPERATIONS FY27		(19,000)
		EBUA2 BAL BUD FY26		(61,825)
			<u>\$ 1,478,802</u>	<u>\$ 1,478,802</u>

JEFFERSON COUNTY COMMISSION
 DRAFT BUDGET AMOUNTS
 FISCAL YEAR 2027

			Draft	
429 REGIONAL DEVELOPMENT AUTHORITY - BENITES			2026	FY 2027
<u>Org</u>	<u>Object</u>	<u>Description</u>	<u>FY26</u>	<u>Budget</u>
001429	456700	CONTR/TRSFR OTHR GOV UNIT	\$ 99,823	\$ 99,823
TOTAL			<u>\$ 99,823</u>	<u>\$ 99,823</u>

DRAFT BUDGET AMOUNTS
 FISCAL YEAR 2027

431 ECONOMIC DEVELOPMENT AUTHORITY - GOODWIN			2026	Draft FY 2027
<u>Org</u>	<u>Object</u>	<u>Description</u>	<u>Budget</u>	<u>Budget</u>
001431	410300	EMPLOYEES SALARY AND WAGES	\$ 180,638	\$ 154,193
001431	410400	FICA TAX	16,081	9,911
001431	410401	MEDICARE EXPENSE	3,762	2,318
001431	410500	HEALTH INSURANCE	2,200	36,192
001431	410599	HEALTH INSURANCE-CONTRA	(2,200)	(36,192)
001431	410600	RETIREMENT	23,345	14,387
001431	456707	IN-KIND RENT-JC DEVELOPMNT AUTH	37,944	37,944
001431	421100	TELEPHONE	1,800	1,800
001431	421200	PRINTING	8,575	-
001431	421400	TRAVEL	10,000	5,000
001431	421800	POSTAGE	250	-
001431	422300	PROFESSIONAL SERVICES	17,520	30,000
001431	434100	MATERIALS AND SUPPLIES	5,000	2,000
001431	435300	COMPUTER SOFTWARE	19,000	-
001431	422200	DUES AND SUBSCRIPTIONS	1,000	1,000
001431	422100	MEETINGS	7,000	5,000
001431	422100	FORUM	3,000	-
001431	422300	PROFESSIONAL SERVICES	25,000	-
001431	422100	TRAINING AND EDUCATION	5,450	3,000
				19,000 TO 428
				79,812 TO 715
			<u>\$ 365,365</u>	<u>\$ 365,365</u>

JEFFERSON COUNTY COMMISSION
DRAFT BUDGET AMOUNTS
FISCAL YEAR 2027

440 ENGINEERING PLANNING & ZONING - GOODWIN			2026	Draft FY 2027
<u>Org</u>	<u>Object</u>	<u>Description</u>	<u>Budget</u>	<u>Budget</u>
001440	410300	EMPLOYEES SALARY AND WAGES	\$ 1,371,770	\$ 1,382,672
001440	410400	FICA TAX	88,404	89,130
001440	410401	MEDICARE EXPENSE	20,675	20,675
001440	410500	HEALTH INSURANCE	230,976	278,400
001440	410599	HEALTH INSURANCE-CONTRA	(230,976)	(278,400)
001440	410600	RETIREMENT	133,146	133,146
001440	410801	OVERTIME	18,866	18,866
001440	410802	PART TIME / EXTRA HELP	35,962	24,334
001440	421100	TELEPHONE	3,195	3,195
001440	421200	PRINTING	500	500
001440	421400	TRAVEL	3,675	3,675
001440	422000	ADVERTISING / LEGAL PUBS	4,500	4,500
001440	422100	TRAINING AND EDUCATION	5,450	5,450
001440	422200	DUES AND SUBSCRIPTIONS	4,650	4,650
001440	423000	CONTRACTED SERVICES	3,500	3,500
001440	423002	CONTRACTED SVCS-PLANNING DEPT	5,000	5,000
001440	434100	MATERIALS AND SUPPLIES	3,100	3,100
001440	434102	MATERIALS AND SUPP-PLANG DEPT	1,900	1,900
			<u>\$ 1,704,293</u>	<u>\$ 1,704,293</u>

JEFFERSON COUNTY COMMISSION
 DRAFT BUDGET AMOUNTS
 FISCAL YEAR 2027

450 FARMLAND PROTECTION - ADAMS			2026	Draft
<u>Org</u>	<u>Object</u>	<u>Description</u>	<u>Budget</u>	<u>FY 2027</u>
				<u>Budget</u>
001450	410300	EMPLOYEES SALARY AND WAGES	\$ 77,250	\$ 77,250
001450	410400	FICA TAX	4,790	4,790
001450	410401	MEDICARE EXPENSE	1,120	1,120
001450	410500	HEALTH INSURANCE	18,750	13,920
001450	410599	HEALTH INSURANCE-CONTRA	(18,750)	(13,920)
001450	410600	RETIREMENT	6,954	6,954
001450	456708	IN-KIND RENT-FARMLAND PROT BD	14,220	14,220
			<u>\$ 104,333</u>	<u>\$ 104,333</u>

JEFFERSON COUNTY COMMISSION
DRAFT BUDGET AMOUNTS
FISCAL YEAR 2027

700 LAW ENFORCEMENT - SHERIFF HANSEN			2026	Jan. 9, '26	Draft
<u>Org</u>	<u>Object</u>	<u>Description</u>	<u>Budget</u>	<u>% used</u>	<u>Budget</u>
001700	410300	EMPLOYEES SALARY AND WAGES	\$ 3,312,899	51.50%	3,379,979
001700	410301	INCREMENTAL-LONGEVITY PAY	24,000	46.80%	26,710
001700	410303	EMPLOYEES SAL & WGS-BAILFF FT	307,527	37.60%	317,842
001700	410304	PERFORMANCE COMPENSATION	25,000	16.00%	25,000
001700	410305	SHIFT DIFFERENTIAL PAY	16,640	50.60%	16,640
001700	410400	FICA TAX	243,197	56.20%	273,183
001700	410401	MEDICARE EXPENSE	56,877	56.20%	63,889
001700	410500	HEALTH INSURANCE	772,750	45.70%	751,680
001700	410599	HEALTH INSURANCE-CONTRA	(772,750)	33.70%	(751,680)
001700	410600	RETIREMENT	666,831	49.20%	749,049
001700	410801	OVERTIME	300,000	82.50%	300,000
001700	410802	PART TIME / EXTRA HELP	30,000	5.80%	30,000
001700	410803	CIRCUIT COURT BAILIFF PAY	280,000	61.60%	280,000
001700	410804	TRIP GUARD PAY	30,000	28.00%	30,000
001700	421100	TELEPHONE	38,000	34.30%	38,000
001700	421200	PRINTING	1,000	51.80%	1,000
001700	421400	TRAVEL	7,000	49.70%	7,000
001700	421600	MAINT/REP EQUIPMENT	2,000	0.00%	2,000
001700	421800	POSTAGE	4,000	13.80%	4,000
001700	421901	VEHICLE LEASE	115,580	414.20%	115,580
001700	422000	ADVERTISING / LEGAL PUBS	2,500	0.00%	2,500
001700	422100	TRAINING AND EDUCATION	25,000	18.90%	25,000
001700	422200	DUES AND SUBSCRIPTIONS	6,500	84.10%	6,500
001700	422300	PROFESSIONAL SERVICES	7,500	86.30%	7,500
001700	423000	CONTRACTED SERVICES	60,000	57.50%	60,000
001700	434100	MATERIALS AND SUPPLIES	130,000	46.80%	130,000
001700	434300	AUTO SUPPLIES	20,000	67.30%	20,000
001700	434500	UNIFORMS	25,000	47.00%	25,000
		GOVERNOR'S HIGHWAY GRANT			(199,321)
			<u>\$ 5,737,051</u>		<u>5,737,051</u>

JEFFERSON COUNTY COMMISSION
 FY27 BUDGET REQUESTS



DEPARTMENT	DESCRIPTION	REASON	AMOUNT
SHERIFF'S OFFICE	LONGEVITY PAY	WV CODE	\$2,160
	BAILIFFS (3)	GOVERNMENTAL BLDS DOOR, XRAY, MAGNETOMETER	\$152,100
	BAILIFFS PARTTIME INCREASE	INCREASE HOURS FOR RETIREMENT BENEFITS	\$101,400
	DEPUTY	COUNTY GROWTH	\$76,979
	VEHICLE LEASE	15 VEHICLES AQUIRED	\$365,000
TOTAL			\$697,639

JEFFERSON COUNTY COMMISSION
DRAFT BUDGET AMOUNTS
FISCAL YEAR 2027

701 LAW SERVICE OF PROCESS - SHERIFF HANSEN			2026	Draft FY 2027
<u>Org</u>	<u>Object</u>	<u>Description</u>	<u>Budget</u>	<u>Budget</u>
001701	434500	UNIFORMS	\$ 14,300	\$ 18,435
			<u>\$ 14,300</u>	<u>\$ 18,435</u>

JEFFERSON COUNTY COMMISSION
 DRAFTED BUDGET AMOUNTS
 FISCAL YEAR 2027

			2026	Mar 9	Draft
Org	Object	Description	Budget	Usage	FY 2027
					Budget
		704 LAW REGIONAL JAIL			
001704	434400	C/F PRISONERS REG JAIL FEE	\$ 775,000	83%	\$ 775,000
		CONTINGENCY	TBD		175,000
			\$ 775,000		\$ 950,000

JEFFERSON COUNTY COMMISSION
DRAFT BUDGET AMOUNTS
FISCAL YEAR 2027

711 EMERGENCY SERVICES - MYERS			2026	Draft
<u>Org</u>	<u>Object</u>	<u>Description</u>	<u>Budget</u>	<u>FY 2027</u>
001711	410300	EMPLOYEES SALARY AND WAGES	\$ 221,761	\$ 143,406
001711	410400	FICA TAX	13,749	8,891
001711	410401	MEDICARE EXPENSE	3,216	2,079
001711	410500	HEALTH INSURANCE	13,920	13,920
001711	410599	HEALTH INSURANCE-CONTRA	(13,920)	(13,920)
001711	410600	RETIREMENT	19,958	12,907
001711	423000	CONTRACTED SERVICES	16,000	13,150
001711	421100	TELEPHONE	2,500	2,100
001711	421400	TRAVEL	1,400	2,000
001711	421600	MAINT/REP EQUIPMENT	200	-
001711	422000	ADVERTISING / LEGAL PUBS	100	100
001711	422100	TRAINING AND EDUCATION	1,000	1,000
001711	422200	DUES AND SUBSCRIPTIONS	800	375
001711	434100	MATERIALS AND SUPPLIES	-	2,000
				82,678 TO 715 ESA SALARY
				10,000 TO 717
			<u>\$ 280,684</u>	<u>\$ 280,686</u>

JEFFERSON COUNTY COMMISSION
DRAFT BUDGET AMOUNTS
FISCAL YEAR 2027

712 COMM CENTER 911 - TARA VANN			2026	Draft FY 2027
<u>Org</u>	<u>Object</u>	<u>Description</u>	<u>Budget</u>	<u>Budget</u>
001712	410300	EMPLOYEES SALARY AND WAGES	\$ 1,487,409	\$ 1,487,409
001712	410400	FICA TAX	118,749	118,749
001712	410401	MEDICARE EXPENSE	27,772	27,772
001712	410304	PERFORMANCE COMPENSATION	11,100	11,100
001712	410305	SHIFT DIFFERENTIAL PAY	4,380	4,380
001712	410500	HEALTH INSURANCE	359,684	348,000
001712	410599	HEALTH INSURANCE-CONTRA	(359,684)	(348,000)
001712	410600	RETIREMENT	173,189	173,189
001712	410801	OVERTIME	282,822	282,822
001712	410802	PART TIME / EXTRA HELP	90,000	90,000
001712	421100	TELEPHONE	91,936	91,936
001712	421400	TRAVEL	26,808	26,808
001712	421600	MAINT/REP EQUIPMENT	262,637	262,637
001712	422100	TRAINING AND EDUCATION	31,851	31,851
001712	422200	DUES AND SUBSCRIPTIONS	3,223	3,223
001712	422300	PROFESSIONAL SERVICES	12,000	12,000
001712	423000	CONTRACTED SERVICES	10,262	10,262
001712	434100	MATERIALS AND SUPPLIES	10,500	10,500
001712	435300	COMPUTER SOFTWARE	51,600	51,600
			<u>\$ 2,696,237</u>	<u>\$ 2,696,237</u>

JEFFERSON COUNTY COMMISSION
DRAFT BUDGET AMOUNTS
FISCAL YEAR 2027

			Draft	
713 FIRE DEPARTMENTS - RUSS MORGAN			2026	FY 2027
<u>Org</u>	<u>Object</u>	<u>Description</u>	<u>Budget</u>	<u>Budget</u>
001713	456711	CONTR/TRSFR-FRIENDSHIP VFD	\$ 85,000	\$ 85,000
001713	456712	CONTR/TRSFR-CITIZENS VFD	85,000	85,000
001713	456713	CONTR/TRSFR-SHEPHERDSTOWN VFD	85,000	85,000
001713	456714	CONTR/TRSFR-INDEPENDENT VFD	85,000	85,000
001713	456715	CONTR/TRSFR-BLUE RIDGE MTN VFD	85,000	85,000
001713	456716	CONTR/TRSFR-MIDDLEWAY VFD	85,000	85,000
001713	456717	CONTR/TRSFR-BAKERTON VFD	85,000	85,000
			<u>\$ 595,000</u>	<u>\$ 595,000</u>

JEFFERSON COUNTY COMMISSION
DRAFT BUDGET AMOUNTS
FISCAL YEAR 2027

715 AMBULANCE AUTHORITY - SINE & NELSON			2026	Draft
Org	Object	Description	Budget	FY 2027
			Budget	Budget
001715	410300	EMPLOYEES SALARY AND WAGES	\$ 3,969,456	\$ 4,107,745
001715	410400	FICA TAX	281,263	289,837
001715	410401	MEDICARE EXPENSE	65,779	67,785
001715	410500	HEALTH INSURANCE	1,225,500	1,225,500
001715	410599	HEALTH INSURANCE-CONTRA	(1,225,500)	(1,225,500)
001715	410600	RETIREMENT	408,285	420,731
001715	410801	OVERTIME	500,000	500,000
001715	410802	PART TIME / EXTRA HELP	67,049	67,049
001715	421100	TELEPHONE	15,360	15,360
001715	421200	PRINTING	2,500	2,500
001715	421402	TRAVEL-TRAINING RELATED	15,000	15,000
001715	421500	MAINT/REP BLDG AND GRNDS	24,000	- TO 424
001715	421600	MAINT/REP EQUIPMENT	10,000	10,000
001715	421700	MAINT/REP AUTO	120,000	- TO 424
001715	421800	POSTAGE	250	250
001715	421911	RENT - FRIENDSHIP VFD	21,600	21,600
001715	421912	RENT - CITIZENS VFD	40,800	40,800
001715	421913	RENT - SHEPHERDSTOWN VFD	40,800	40,800
001715	421914	RENT - INDEPENDENT VFD	28,800	28,800
001715	421916	RENT - MIDDLEWAY VFD	19,200	19,200
001715	422000	ADVERTISING / LEGAL PUBS	100	100
001715	422100	TRAINING AND EDUCATION	32,000	32,000
001715	422200	DUES AND SUBSCRIPTIONS	2,800	2,800
001715	422300	PROFESSIONAL SERVICES	50,800	50,800
001715	423000	CONTRACTED SERVICES	370,000	370,000
001715	434100	MATERIALS AND SUPPLIES	46,000	46,000
001715	434103	MEDICAL SUPPLIES - AMBULANCES	300,000	300,000
001715	434300	AUTO SUPPLIES	7,000	- TO 424
001715	434500	UNIFORMS	80,000	80,000
001715	435400	COMPUTER HARDWARE	75,000	75,000
001715	435600	LICENSE AND ANNUAL FEES	64,000	64,000
				120,000 TO 424
				24,000 TO 424
				7,000 TO 424
				(79,812) FROM 431 \$68K WAGES WITH TAX RETIREMENT
				(81,503) FROM 711 \$69K WAGES WITH TAX RETIREMENT
			<u>\$ 6,657,842</u>	<u>\$ 6,657,842</u>

JEFFERSON COUNTY COMMISSION
DRAFT BUDGET AMOUNTS
FISCAL YEAR 2027

716 LAW ANIMAL CONTROL - SHERIFF HANSEN			2026	Draft FY 2027
<u>Org</u>	<u>Object</u>	<u>Description</u>	<u>Budget</u>	<u>Budget</u>
001716	410300	EMPLOYEES SALARY AND WAGES	\$ 225,653	\$ 226,782
001716	410400	FICA TAX	15,540	15,610
001716	410401	MEDICARE EXPENSE	3,634	3,651
001716	410500	HEALTH INSURANCE	54,530	83,520
001716	410599	HEALTH INSURANCE-CONTRA	(54,530)	(83,520)
001716	410600	RETIREMENT	22,559	22,660
001716	410801	OVERTIME	25,000	25,000
001716	421100	TELEPHONE	5,000	5,000
001716	421200	PRINTING	1,000	1,000
001716	421400	TRAVEL	5,000	5,000
001716	422000	ADVERTISING / LEGAL PUBS	1,000	1,000
001716	422100	TRAINING AND EDUCATION	5,500	5,500
001716	422200	DUES AND SUBSCRIPTIONS	450	450
001716	422300	PROFESSIONAL SERVICES	17,827	16,510
001716	423000	CONTRACTED SERVICES	3,500	3,500
001716	434100	MATERIALS AND SUPPLIES	6,000	6,000
001716	434300	AUTO SUPPLIES	1,000	1,000
001716	434500	UNIFORMS	3,000	3,000
			<u>\$ 341,664</u>	<u>\$ 341,664</u>

JEFFERSON COUNTY COMMISSION
DRAFT BUDGET AMOUNTS
FISCAL YEAR FY27

717 CENTRAL GARAGE - KUHN			2026	Draft
<u>Org</u>	<u>Object</u>	<u>Description</u>	<u>Budget</u>	<u>FY 2027</u>
001717	410300	EMPLOYEES SALARY AND WAGES	\$ 119,917	\$ 173,755
001717	410400	FICA TAX	7,435	10,773
001717	410401	MEDICARE EXPENSE	1,739	2,519
001717	410500	HEALTH INSURANCE	28,143	13,920
001717	410599	HEALTH INSURANCE-CONTRA	(28,143)	(13,920)
001717	410600	RETIREMENT	10,793	15,638
001717	410801	OVERTIME	2,000	4,000
001717	421400	TRAVEL	500	500
001717	421600	MAINT/REP EQUIPMENT	1,000	1,000
001717	421700	MAINT/REP AUTO	5,000	109,036
001717	421901	VEHICLE LEASE	200,000	210,000
001717	422100	TRAINING AND EDUCATION	2,000	2,000
001717	422300	PROFESSIONAL SERVICES	1,500	1,500
001717	434100	MATERIALS AND SUPPLIES	70,000	80,000
001717	434200	RECORD BOOKS	500	500
001717	434301	AUTO SUPPLIES- FUEL ONLY	250,000	265,000
001717	434500	UNIFORMS	2,000	2,000
		ESA OVERTIME		(2,000)
		ESA MAINT AUTO		(118,000)
		HOMELAND VEHICLE LEASE		(10,000)
		ESA SUPPLIES		(10,000)
		TRANSFER FROM 424		(48,838)
		ESA FUEL		(15,000)
			<u>\$ 674,383</u>	<u>\$ 674,383</u>

JEFFERSON COUNTY COMMISSION
 DRAFT BUDGET AMOUNTS
 FISCAL YEAR 2027

			2026	Draft FY 2027
<u>Org</u>	<u>Object</u>	<u>Description</u>	<u>Budget</u>	<u>Budget</u>
		731 COMMUNITY BASED CORRECTIONS PROGRAM		
001731	456800	CONTRIBUTION/ TRANSFER OTHER	\$ 155,000	\$ 155,000
	SOURCE	OPIOID CD INTEREST & FUNDS		\$ 125,000
	SOURCE	CONTINGENCY		\$ 125,000
			<u>\$ 155,000</u>	<u>\$ 405,000</u>

JEFFERSON COUNTY COMMISSION
 DRAFT BUDGET AMOUNTS
 FISCAL YEAR 2027

			2026	Draft
			Budget	FY 2027
<u>Org</u>	<u>Object</u>	<u>Description</u>		<u>Budget</u>
		800 HEALTH DEPT - RHODES		
001800	456705	IN-KIND RENT-HEALTH DEPARTMENT	\$ 106,176	\$ 106,176
			<u>\$ 106,176</u>	<u>\$ 106,176</u>

JEFFERSON COUNTY COMMISSION
 DRAFT BUDGET AMOUNTS
 FISCAL YEAR 2027

			2026	Draft
			Budget	FY 2027
<u>Org</u>	<u>Object</u>	<u>Description</u>		<u>Budget</u>
900 JC PARKS AND RECREATION - MYERS				
001900	456700	CONTR/TRSFR OTHR GOV-HOTEL OCC	\$ 380,000	\$ 398,591
001900	456701	PARKS AND REC PERSONNEL CONTRB	586,049	586,049
001900	456706	IN-KIND RENT-PARKS AND REC	154,920	154,920
001900	456720	CONT/TRSRF-MAT & SUPP	10,000	
			<u>\$ 1,130,969</u>	<u>\$ 1,139,560</u>

JEFFERSON COUNTY COMMISSION
 DRAFT BUDGET AMOUNTS
 FISCAL YEAR 2027

			Draft	
903 ARTS AND HUMANITIES - SMITH			2026	FY 2027
<u>Org</u>	<u>Object</u>	<u>Description</u>	<u>Budget</u>	<u>Budget</u>
001903	456700	CONTR/TRSFR OTHR GOV UNIT	\$ 16,808	\$ 17,700
			<u>\$ 16,808</u>	<u>\$ 17,700</u>

JEFFERSON COUNTY COMMISSION
 DRAFT BUDGET AMOUNTS
 FISCAL YEAR 2027

			Draft	
			2026	FY 2027
<u>Org</u>	<u>Object</u>	<u>Description</u>	<u>Budget</u>	<u>Budget</u>
		909 HISTORICAL COMMISSION ELIZABETH NICHOLSON		
001909	456700	CONTR/TRSFR OTHR GOV UNIT	\$ 24,888	\$ 26,209
			<u>\$ 24,888</u>	<u>\$ 26,209</u>

JEFFERSON COUNTY COMMISSION
DRAFT BUDGET AMOUNTS
FISCAL YEAR 2027

			2026	Draft
			Budget	FY 2027
<u>Org</u>	<u>Object</u>	<u>Description</u>		<u>Budget</u>
001911	456700	CONTR/TRSFR HOTEL OCC-CVB	\$ 445,000	\$ 442,500
			<u>\$ 445,000</u>	<u>\$ 442,500</u>

JEFFERSON COUNTY COMMISSION
 DRAFT BUDGET AMOUNTS
 FISCAL YEAR 2027

			2026	Draft
			Budget	FY 2027
Org	Object	Description		Budget
	916 LIBRARY			
001916	456722	MATERIALS CHARLES TOWN	\$ 92,700	\$ 92,700
001916	456723	MATERIALS SHEPHERDSTOWN	92,700	92,700
001916	456721	MATERIALS BOLIVAR HARPERS FERRY	92,700	92,700
001916	456726	MATERIALS SOUTH JEFFERSON	92,700	92,700
			<u>\$ 370,800</u>	<u>\$ 370,800</u>

JEFFERSON COUNTY COMMISSION
DRAFT BUDGET AMOUNTS
FISCAL YEAR 2027

			2026	Draft
			Budget	FY 2027
<u>Org</u>	<u>Object</u>	<u>Description</u>	<u>Budget</u>	<u>Budget</u>
001953	456700	CONTR/TRSFR OTHR GOV UNIT	\$ 100,000	\$ 100,000
			<u>\$ 100,000</u>	<u>\$ 100,000</u>



January 28, 2026

Jefferson County Commission
393 N. Lawrence Street
Charles Town, West Virginia 25414

Re: FY 27 Funding Request

Dear Mayor Vaughn and Council Members,

Thank you for your continued support of EPTA and our mission. EPTA's mission includes, in part, operating Routes 16 and 20 in Jefferson County, Monday through Friday from 5:00 am to 8:40 pm. EPTA has received operating support from the Harpers Ferry Town Council; these contributions are used to match federal allocation funding for EPTA's public transit services. Local and federal funds are applied to route operations that provide services for the elderly, disabled, veterans, and all other riders as they travel for work, shopping, and enjoy our local attractions. In this manner, EPTA is a part of the fabric of our community, contributing to economic growth and enhancing the quality of life for residents of Harpers Ferry and Jefferson County.

EPTA is requesting \$125,000 in annual funding support for FY 27. Upon completion of EPTA's new Transit Center, EPTA will begin a new service in Jefferson County on Saturdays. This new route will circulate only in Jefferson County. EPTA anticipates this new service will begin late September/early October.

I appreciate the consideration of our funding request. Please let me know if you have any questions, and I look forward to presenting an update for EPTA to the town council.

Respectfully,

A handwritten signature in black ink that reads 'Elaine Bartoldson'.

Elaine Bartoldson, CCTM
CEO/Executive Director

Cc:

Budget File

Nicolas Diehl - EPTA BOD President

ROUTE H: SATURDAY JEFFERSON CIRCULATOR

The Saturday version of Route H provides service in Charles Town, Ranson, and Harpers Ferry. The route operates on a similar alignment as the weekday version with lower frequency but more coverage.

Figure 51 | Proposed Alignment and Stops for Route H (Weekend)

