

**AGENDA**  
**JEFFERSON COUNTY COMMISSION**  
**THURSDAY, APRIL 7, 2016**  
**9:30 A.M.**

County Commission Meeting Room  
located at the Old Charles Town Library  
200 E. Washington Street, Charles Town, WV

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**CALL TO ORDER**

**PLEDGE OF ALLEGIANCE**

**APPROVAL OF MINUTES**

- March 31, 2016 Regular Meeting

**APPROVAL OF ACCOUNTS PAYABLE/MANUAL CHECKS**

- April 7, 2016

**ANNOUNCEMENTS**

- Report if there are changes in the agenda if applicable

**PUBLIC COMMENT**

**PRESENTATIONS**

1. 9:45 a.m. Pete Dougherty, Sheriff  
- Approval of New Hire - Administrative Assistant - Discussion/Action
  
2. 10:00 a.m. Interviews and appointments to the Jefferson County Development Authority  
- Five 3-year terms for Citizen Representatives and two 3-year terms for City/Municipality Representatives - 7 total positions - Discussion/Action
  
3. 10:15 a.m. Roger Goodwin, Chief County Engineer  
- Impact Fees - Affordable Housing Discount Amendment - Discussion/Action  
- Building Code Board of Appeals - Appointment of Board Members - Discussion/Action  
- Burch Manor Subdivision (JCPC File No. 02-12) - Closing of Bonding Bank Escrow Account - Discussion/Action  
- Clear Field Estates (JCPC File No. 00-32) - Storm Drainage Easement - Engineer-of-Record Proposal - Discussion/Action  
- Smith Mountain View Estates (JCPC File No. 02-06) - Lot Corners Certification - Surveyor's Proposal - Discussion/Action

3. 10:45 a.m. **BREAK**

### **NEW BUSINESS**

5. Discuss SB298 "Brunch Bill" and its possible placement on the 2016 General Election Ballot - Discussion/Action
6. Discuss scheduling a work session for the amendments of the various sections of the Zoning and Land Development Ordinance (File #ZTA15-02) and the Subdivision and Land Development Regulations (File #STA15-04) regarding permitting campgrounds in certain Rural and Commercial zoning districts. Public Hearing was held on January 21, 2016 - Discussion/Action
7. Legislative Updates

### **FINANCIAL DIRECTOR REPORTS**

- Transfer of \$200,000 to Capital Outlay checking - Discussion/Action
- Approval of the Audited/revised FY2015 Financial Statements - Discussion/Action

### **COUNTY ADMINISTRATOR REPORTS**

### **COUNTY COMMISSION REPORTS**

8. **ADJOURN**

### **DEPARTMENTS, BOARDS, COMMISSIONS AND AGENCY WRITTEN REPORTS**

- GIS Department Quarterly Update Report - 2016, 1<sup>st</sup> Quarter

### **CORRESPONDENCE/INFORMATION**

Jefferson County Commission Notice of Special Session to Lay the Levy.

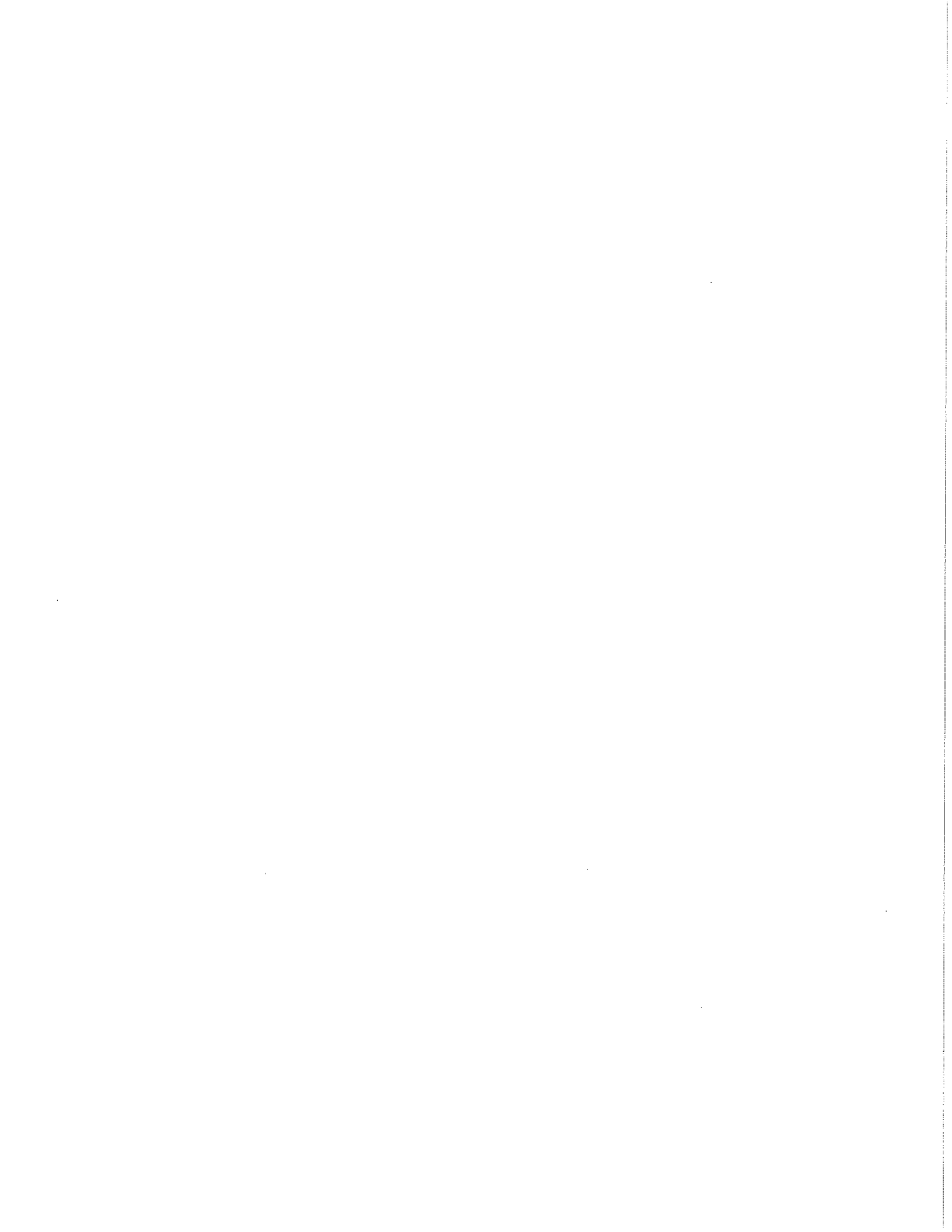
Jefferson County Commission Notice of Public Hearing on Proposed Amendments to the E9-1-1 Addressing Ordinance.

Jefferson County Planning Department Notice of Public Hearing.

Memorandum from the Jefferson County Department of Engineering re: Traffic Control Signal at the Intersection at Middleway Dollar General Store.

Memorandum from the Eastern Panhandle Conservation District re: 2016 Evitts Run Inspection Schedule.





## Minutes

### Jefferson County Commission

Thursday, March 31, 2016

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A meeting of the Jefferson County Commission was held on Thursday, March 31, 2016 in the County Commission meeting room in the Old Charles Town Library located at 200 E. Washington Street, Charles Town, WV 25414. Present were Commissioners Dale Manuel, Patsy Noland, Walter Pellish, and Jane Tabb. Commissioner Eric Bell was absent with prior notice. Also present were Stephanie Grove, County Administrator, Jessica Carroll, Executive Administrative Assistant and Jim Eddy, Bailiff. (An audio tape of the Thursday, March 31, 2016 meeting is available through the Jefferson County Commission Office.)

#### PLEDGE OF ALLEGIANCE

Commissioner Pellish led the Pledge of Allegiance.

#### APPROVAL OF MINUTES

**Motion by Mr. Manuel to approve the March 17, 2016 Regular Meeting Minutes with noted correction. Motion seconded and unanimously approved.**

**Motion by Ms. Tabb to approve the March 22, 2016 Special Session Minutes as presented. Motion seconded and unanimously approved.**

#### APPROVAL OF PAYROLL

**Motion by Mr. Tabb to approve the Payroll for March 24, 2016 in the amount of \$229,801.90. Motion seconded and unanimously approved.**

#### APPROVAL OF ACCOUNTS PAYABLE

CHCKNO	DEPT	VENDOR	PONUM	POAMT	NOAMT	CHECK AMOUNT
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076094	PAYROLL	AMERICAN FAMILY LIFE ICU		\$ -	\$ 3,613.80	\$ 3,613.80
076095	406	BERKELEY PRINTING/DESIGN		\$ -	\$ 3,024.50	\$ 3,024.50
076096	PAYROLL	KIMBERLY D BURKE		\$ -	\$ 1,935.44	\$ 1,935.44
076097	424	BONDED APPLICATORS OF MD		\$ -	\$ 1,115.00	\$ 1,115.00
076098	425	BOLAND SERVICES		\$ -	\$ 616.00	\$ 616.00
076099	PAYROLL	BUREAU F/CHILD SUPPORT		\$ -	\$ 49.85	\$ 49.85
076100	PAYROLL	BUREAU F/CHILD SPprt ENF		\$ -	\$ 212.31	\$ 212.31
076101	PAYROLL	BUREAU OF CHILD SUPPORT		\$ -	\$ 461.54	\$ 461.54
076102	PAYROLL	BUREAU OF CHILD SUPPORT		\$ -	\$ 119.54	\$ 119.54
076103	PAYROLL	BUREAU OF CHILD SUPPORT		\$ -	\$ 530.77	\$ 530.77
076104	405	MARCIA LYNN CHANDLER		\$ -	\$ 885.00	\$ 885.00
076105	PAYROLL	LYNN COSTELLO		\$ -	\$ 1,155.48	\$ 1,155.48
076106	PAYROLL	COLONIAL LIFE		\$ -	\$ 385.42	\$ 385.42
076107	402	CREATIVE FORMS & CONCEPT		\$ -	\$ 38.02	\$ 38.02
076108	PAYROLL	KAREN ECHEMENT		\$ -	\$ 39.15	\$ 39.15
076109	717	GUTTMAN OIL CO		\$ -	\$ 8,029.73	\$ 8,029.73
076110	425	G & TRIPLE T. LLC		\$ -	\$ 587.36	\$ 587.36
076111	425	JEFFERSON COUNTY SOLID		\$ -	\$ 5.53	\$ 5.53
076112	712	ROBERT E. JONES III		\$ -	\$ 1,000.00	\$ 1,000.00
076113	PAYROLL	JEFFERSON SECURITY BANK		\$ -	\$ 5,510.00	\$ 5,510.00
076114	PAYROLL	KATHRYN KING		\$ -	\$ 774.86	\$ 774.86
076115	712	LANGUAGE LINE SERVICES		\$ -	\$ 65.60	\$ 65.60
076116	PAYROLL	JENNIFER S. MAGHAN		\$ -	\$ 4,500.00	\$ 4,500.00
076117	PAYROLL	MAZZITTI & SULLIVAN EAP		\$ -	\$ 936.00	\$ 936.00
076118	PAYROLL	HIGHMARK WV		\$ -	\$ 166,670.17	\$ 166,670.17
076119	PAYROLL	HELEN M. MORRIS, TRUSTEE		\$ -	\$ 150.00	\$ 150.00
076120	PAYROLL	NATIONWIDE RETIREMENT		\$ -	\$ 749.00	\$ 749.00
076121	425	OFFICEMAX		\$ -	\$ 54.42	\$ 54.42
076122	425	POTOMAC EDISON/OH		\$ -	\$ 156.59	\$ 156.59
076123	401	RICOH USA, INC./GA		\$ -	\$ 252.73	\$ 252.73
076123	403	RICOH USA, INC./GA		\$ -	\$ 287.58	\$ 287.58
076123	404	RICOH USA, INC./GA		\$ -	\$ 123.90	\$ 123.90
076123	405	RICOH USA, INC./GA		\$ -	\$ 423.90	\$ 423.90
076123	406	RICOH USA, INC./GA		\$ -	\$ 123.90	\$ 123.90
076123	425	RICOH USA, INC./GA		\$ -	\$ 48.10	\$ 48.10
076123	433	RICOH USA, INC./GA		\$ -	\$ 197.41	\$ 197.41
076123	440	RICOH USA, INC./GA		\$ -	\$ 197.41	\$ 197.41
076123	700	RICOH USA, INC./GA		\$ -	\$ 295.90	\$ 295.90
076123	712	RICOH USA, INC./GA		\$ -	\$ 267.08	\$ 267.08
076124	428	SOFTWARE SYSTEMS, INC		\$ -	\$ 181.28	\$ 181.28



076144	ALLOC	OLD CHARLES TOWN LIBRARY		\$ -	\$ 15,625.00	\$ 15,625.00
076145	PAYROLL	DELTA DENTAL OF WV		\$ -	\$ 6,094.44	\$ 6,094.44
076146	ALLOC	EASTERN PANHANDLE TRANSI		\$ -	\$ 2,568.75	\$ 2,568.75
076147	712	GREENSIDE PSYCHOLOGICAL		\$ -	\$ 590.00	\$ 590.00
076148	PAYROLL	THE HARTFORD		\$ -	\$ 2,241.55	\$ 2,241.55
076148	PAYROLL	THE HARTFORD		\$ -	\$ 4,519.12	\$ 4,519.12
076149	ALLOC	JEFF CO DEVELOPMENT AUTH		\$ -	\$ 29,500.00	\$ 29,500.00
076150	403	JEFFERSON CENTER		\$ -	\$ 100.00	\$ 100.00
076151	401	JEFFERSON PUBLISH CO INC		\$ -	\$ 157.36	\$ 157.36
076151	402	JEFFERSON PUBLISH CO INC		\$ -	\$ 36.00	\$ 36.00
076152	425	JEFFERSON COUNTY SOLID		\$ -	\$ 49.77	\$ 49.77
076153	ALLOC	JEFFERSON DAY REPORT CNT		\$ -	\$ 25,000.00	\$ 25,000.00
076153	GRANT	JEFFERSON DAY REPORT CNT		\$ -	\$ 776.10	\$ 776.10
076154	401	LAW OFFICE OF KATHY M.		\$ -	\$ 890.19	\$ 890.19
076155	PAYROLL	NATIONAL VISION ADMIN.		\$ -	\$ 1,766.56	\$ 1,766.56
076156	PAYROLL	KAREN OLDEN		\$ -	\$ 383.41	\$ 383.41
076157	ALLOC	JEFF CO PARKS &		\$ -	\$ 62,277.75	\$ 62,277.75
076158	402	PIFER OFFICE SUPPLY, INC		\$ -	\$ 3.45	\$ 3.45
076159	712	LAURA POPE		\$ -	\$ 230.00	\$ 230.00
076160	712	JEFFREY POLCZYNSKI		\$ -	\$ 230.00	\$ 230.00
076161	425	PATRIOT FIRE AND SECURIT		\$ -	\$ 3,410.00	\$ 3,410.00
076162	425	RCS SECURITY		\$ -	\$ 618.00	\$ 618.00
076162	GRANT	RCS SECURITY		\$ -	\$ 2,165.40	\$ 2,165.40
076163	ALLOC	SHEPHERDSTOWN PUB LIBRAR		\$ -	\$ 15,625.00	\$ 15,625.00
076164	ALLOC	SOUTH JEFFERSON PUBLIC		\$ -	\$ 15,625.00	\$ 15,625.00
076165	ALLOC	WVU		\$ -	\$ 3,700.00	\$ 3,700.00
076166	PAYROLL	DEBRA A. YOUNG		\$ -	\$ 443.76	\$ 443.76
<b>TOTAL</b>					<b>\$ 221,724.35</b>	<b>\$ 221,724.35</b>

**Motion by Ms. Noland to approve the Accounts Payable for March 31, 2016 in the amount of \$221,724.35. Motion seconded and unanimously approved.**

**APPROVAL OF MANUAL CHECKS**

<b>COAL SEVERANCE</b>			
<b>OO2</b>			
<b>Date</b>	<b>Check #</b>	<b>VENDOR</b>	<b>Amount</b>
03/25/16	421	JOHN STEVENS	\$ 196.98

3/25/2016	422	LEWIS CO. CIRCUIT CLERK	\$ 49.19
<b>ASSESSOR VALUATION</b>			
<b>O56</b>			
Date	Check #	VENDOR	Amount
03/25/16	579	PIFER	\$ 1,999.00
03/25/16	580	AWVA TREASURER	\$ 525.00
<b>TOTAL</b>			<b>\$ 2,770.17</b>

**Motion by Ms. Tabb to approve the Manual Checks for March 25, 2016 in the amount of \$2,770.17. Motion seconded and unanimously approved.**

<b>SHERIFF C/O</b>			
<b>246</b>			
Date	Check #	VENDOR	Amount
4/1/2016	1500	NATION WIDE CAPITAL LLC	\$ 180,107.60

**Motion by Mr. Manuel to approve the Manual Checks for April 1, 2016 in the amount of \$180,107.60. Motion seconded and unanimously approved.**

**PUBLIC COMMENT:**

Eleanor Finn, resident and President of the Historic Shepherdstown Commission-- invited the Commission to the public reception for the Historic Shepherdstown Commission from 1-3pm on Saturday, April 2, noting two new exhibits to be displayed this year.

Peter Fricke, resident and member of the Middleway Conservancy – spoke in favor of the long range work plan for the Jefferson County Historic Landmarks Commission, noting local, designated historic areas provide tourism revenue for the county and bolster community and quality of life for Jefferson County residents.

**PRESENTATIONS**

1. Pete Dougherty, Sheriff

- a. Requested approval of the Court Security Grant
  - **Motion by Mr. Manuel to approve the application for the 2016-2017 Court Security Grant in the amount of \$8,440.00 and authorize the Commission President to sign the application and associated documents. Motion seconded and unanimously approved.**
- b. Requested approval to post Neighborhood Watch signs on County installed road signs.
  - **Motion by Mr. Pellish to approve the Sheriff to post neighborhood watch signs on County installed road signs. Motion seconded and unanimously approved.**
- c. Requested approval to transfer a 2005 Dodge Durango to the Jefferson County Emergency Services Agency.
  - **Motion by Ms. Tabb to approve the transfer of a 2005 Dodge Durango from the Sheriff's Department to the Jefferson County Emergency Services Agency. Motion seconded and unanimously approved.**
2. Shay McNeil, WVU Extension Service Employee – along with the Jefferson County 4-H Youth Advisory Board, Ms. McNeil and several members of the Youth Advisory Board provided the Commission with a presentation about the Jefferson County 4-H program.
3. Martin Burke, Chair, Jefferson County Historic Landmarks Commission – presented the Commission with the Historic Landmarks Commission's 2016-2020 Long Range Work Plan.
4. The Commission recessed for break at 10:30 am.  
The Commission reconvened at 10:45 am.
5. Bill Polk, Director of Maintenance – requested approval to place several items from storage in the Sheriff's auction to be held June 10, 2016.
  - **Motion by Mr. Pellish to place the Courthouse stone, Courthouse flagpoles, Dodge work truck, and excess furniture and supplies in the Sheriff's auction on June 10, 2016. Motion seconded and unanimously approved.**
6. Todd Fagan, Director, Jefferson County GIS and Addressing – requested consideration of Amendment #4 to the E-9-1-1 Addressing Ordinance 01-2002.
  - **Motion by Mr. Manuel to schedule a public hearing concerning the proposed amendment to the Addressing Ordinance in preparation for**

**subsequent adoption of any amendment. Motion seconded and unanimously approved.**

7. Nathan Cochran, Assistant Prosecuting Attorney

a. Requested approval of the bylaws for the Jefferson County Emergency Services Agency.

- **Motion by Ms. Noland to approve the revised bylaws for the Jefferson County Emergency Services Agency which were amended on March 15, 2016. Motion seconded and unanimously approved.**

b. Update on 15-AA-4 and 16-AA-2.

- **Motion by Mr. Pellish to enter into Executive Session to discuss pending litigation. Motion seconded and unanimously approved.**

**NEW BUSINESS**

8. Possible motion to rescind and reappoint appointments made to the Jefferson County Planning Commission on March 17, 2016.

- **Motion by Ms. Tabb to rescind the appointments made to the Jefferson County Planning Commission on March 17, 2016. Motion seconded and unanimously approved.**
- Mr. Pellish offered his nomination for Wade Louthan, Gary Phalen, and Jay Ware.
- Ms. Tabb offered her nomination for Peter Fricke.
  - Wade Louthan received five votes (Bell, Manuel, Noland, Tabb, and Pellish)
  - Jay Ware received three votes (Bell, Tabb, Pellish)
  - Peter Fricke received three voters (Manuel, Noland, Tabb)
  - Gary Phalen received three votes (Bell, Noland, Pellish)
- Mr. Manuel chose to vote for only two nominees as opposed to three. As a result, Ms. Noland changed her vote from Mr. Fricke to Mr. Ware.

- **After receiving the majority vote, Mr. Louthan, Mr. Ware, and Mr. Phalen were each appointed to the Jefferson County Planning Commission for a term of three years.**

9. Set time to Lay the Levy on Tuesday, April 19, 2016.

- It was the consensus of the Commission to Lay the Levy at 10:00 am on Tuesday, April 19, 2016. The Commission will receive public comments regarding the budget during and in advance of the April 19, 2016 meeting to Lay the Levy.

10. Legislative Updates

- Commissioner Noland stated the Brunch Bill was signed by the Governor and would be on the ballot for the 2016 General Election in November.

## **FINANCIAL DIRECTOR REPORTS**

- Approval of 2016 Internal Budget Revision #3 General Fund
  - **Motion by Ms. Tabb to approve Internal Budget Revision #3 of the General Fund. Motion seconded and unanimously approved.**
- Approval of 2016 Internal Budget Revision #4 of the General Fund
  - **Motion by Ms. Tabb to approve Internal Budget Revision #4 of the General Fund. Motion seconded and unanimously approved.**
- Approval of 2016 Internal Budget Revision #1 of the Capital Outlay Fund
  - **Motion by Mr. Manuel to approve Internal Budget Revision #1 of the Capital Outlay Fund. Motion seconded and unanimously approved.**

## **COUNTY ADMINISTRATOR REPORTS**

Region 9 Meeting – Ms. Grove stated she attended a Region 9 meeting specifically for County Administrators and City Managers and was impressed by the staff and hopes to attend these meetings on a quarterly basis.

APUS Tuition Program – Ms. Grove notified the Commission she had been in touch with APUS representatives to discuss partnering with the University to offer a 5% reduction in tuition for County employees. This partnership would also include free books for those who take advantage of the program. Ms. Grove also talked about the possibility of creating a tuition reimbursement program; however, she stated this potential program would need to be discussed with the Finance Director as it would require a financial commitment from the Commission.

## COUNTY COMMISSION REPORTS

### Dale Manuel

- Attended the ribbon cutting for the Quality Inn Solar Panel roof.
- Attended the special session on the draft levy estimate.
- Attended a Day Report Center meeting.
- Attended the Potter's Bowl in Shepherdstown.
- Attended the League of Women Voters social.

### Patsy Noland

- Attended the ribbon cutting for the Quality Inn Solar Panel roof.
- Attended the special session on the draft levy estimate.
- Attended a Leadership West Virginia class.

### Jane Tabb

- Attended the special session on the draft levy estimate.
- Visited with a constituent to discuss a Planning and Zoning issue.
- Attended a Dairy Show planning meeting in Morgantown.

### Walt Pellish

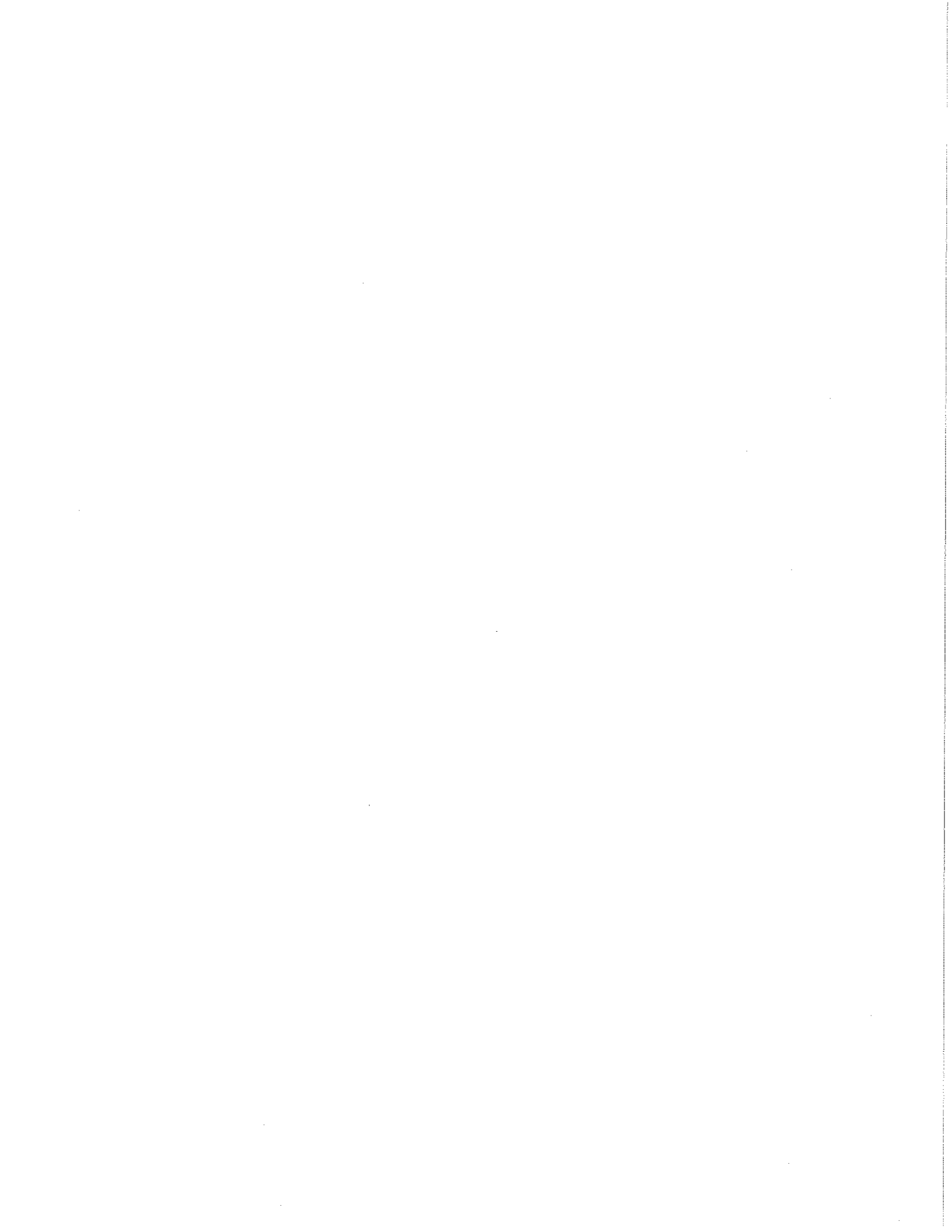
- Attended the ribbon cutting for the Quality Inn Solar Panel roof, stating that this partnership demonstrates that economic growth and environmental protection aren't mutually exclusive.
- Attended the special session on the draft levy estimate.

11. The meeting was adjourned at 11:47 am on a motion by Mr. Manuel. Motion was seconded and unanimously approved.

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Patricia A. Noland, PRESIDENT

Respectfully submitted  
Jessica D. Carroll  
Administrative Assistant



**AGENDA REQUEST FORM**  
[www.jeffersoncountywv.org](http://www.jeffersoncountywv.org)



Name: Peter Dougherty

Department or Organization: JCSD

Estimation of amount of time needed for appointment: 5 min

Date Requested – 1<sup>st</sup> Choice:

*If a specific date is needed, please provide reason for specific date:*

Date Requested – 2<sup>nd</sup> Choice:

Subject (*Wording to be placed on agenda*): New Hire

Please provide the County Commission with a description of your request or presentation, including any background information: **Administrative Assistant Evelyn Partlow retired on March 17<sup>th</sup>. I have chosen to seek approval to fill this vacancy. The approved candidate will start on or after April 17<sup>th</sup>. The funding to fill this position is sufficient within the existing budget.**

Is this a funding request?  
If so, how much?

Y  N

Recommended motion (*Please type out the wording of the motion that you would like the Commission to approve*): **I move to approve the hire of an administrative assistant to fill the existing vacancy.**

Attach supporting documents for request, or request may be denied.  
If not attached, explain:

Is equipment needed?

Projector

Y  N

Internet/Wi Fi

Y  N

Telephone for conference call

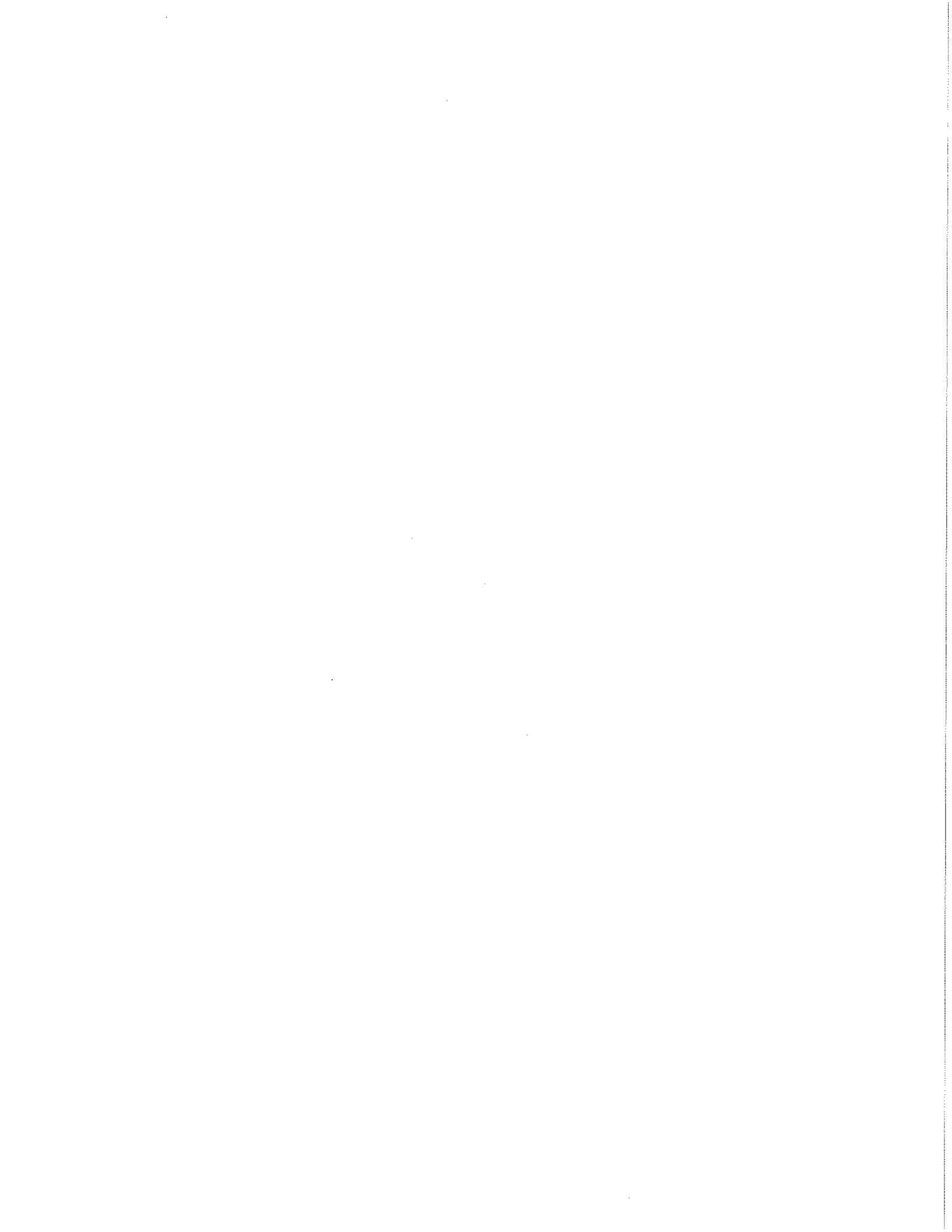
Y  N

Contact information:

Email address: pdougherty@jcsdww.com Phone Number: 304-728-3205

**FOR COMMISSION STAFF USE ONLY – FINANCIAL IMPACT/COMMENTS**

Click here to enter text.



**AGENDA REQUEST FORM**  
[www.jeffersoncountywv.org](http://www.jeffersoncountywv.org)



Name: Jessica Carroll

Department or Organization: **Jefferson County Commission**

Estimation of amount of time needed for appointment: 15 minutes

Date Requested – 1<sup>st</sup> Choice: **April 7, 2016**

*If a specific date is needed, please provide reason for specific date:*

Date Requested – 2<sup>nd</sup> Choice:

Subject (*Wording to be placed on agenda*): **Interviews and Appointments to the Jefferson County Development Authority – 5 three-year terms for Citizen Representatives and 2 three-year terms for City/Municipality Representatives – 7 total positions.**

Please provide the County Commission with a description of your request or presentation, including any background information:

Is this a funding request? Y/N NO

If so, how much? \$

Provide exact financial impact/request:

Recommended motion (*Please type out the wording of the motion that you would like the Commission to approve*):

Attach supporting documents for request, or request may be denied.

If not attached, explain:

Is equipment needed? Projector **Y/N** Internet/Wi Fi **Y/N** Telephone for conference call **Y/N**

Contact information:

Email address:

Phone Number:

FOR COMMISSION STAFF USE ONLY – FINANCIAL IMPACT/RECOMMENDATION

not applicable

# Jefferson County Development Authority Board | 2016

## Members currently serving

<u>Name</u>	<u>Expiration</u>	<u>Intention</u>	<u>Position</u>
CHARLES ELLISON	April 5, 2016	Requesting reappointment	Citizen Representative
TONY ROBERTS	April 5, 2016	Requesting reappointment	Citizen Representative
NEIL MCLAUGHLIN	April 5, 2016	Requesting reappointment	Citizen Representative
LYLE C. TABB	April 5, 2016	Requesting reappointment	Citizen Representative
HARRY T. WILKINS	April 5, 2016	Requesting reappointment	Citizen Representative
KARAN TOWNSEND	April 5, 2016	Unstated/has not contacted CC office	Harpers Ferry Representative
LAURA WHITTINGTON	April 5, 2016	Requesting reappointment	Bolivar Representative

Charles (Chuck) Ellison  
PO Box 837  
Ranson WV 25438

March 24, 2016

To: Jefferson County Commission

Pertaining to the notice in which my seat on the Jefferson County Development Authority Board will expire; I would very much like the approval to continue my position on the board of directors.

I feel my non-biased expertise in communication and broadband development is an asset to the board being able to answer questions and assist in a "walk thru" when corporations seek to locate in Jefferson County.

I've assisted John Reisenweber on several occasions pointing out to interested parties what communication facilities and infrastructure are available from a variety of providers in Jefferson County including the business park.

The United States Coast Guard is one example of success we've had pointing out various suppliers which could meet all their needs.

Currently I am still an operations manager for Frontier. I also sit on the board of directors of Jefferson County Chamber, chair this year's United Way campaign, serve on Washington High School Scholarship committee, Jefferson County Homeland Security Steering committee and work closely with our JCBOE.

As you can see, I'm very involved and feel strongly about the future of our County.

Again, I believe my expertise and experience would be a good asset to the JCDA. I would greatly appreciate your consideration for me to continue to sit on the JCDA board.

Sincerely

*Chuck Ellison*

Chuck Ellison

Anthony Roberts  
68 Maplewood Court  
Harpers Ferry, West Virginia 25425

March 24, 2016

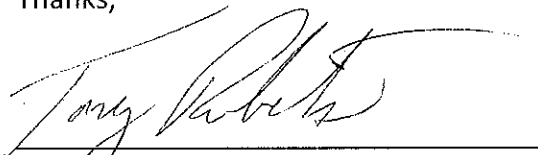
Jefferson County Commission  
124 East Washington Street  
Charles Town, WV 25414

Attn: Jessica Carroll,

I am in receipt of your letter dated March 18<sup>th</sup> (enclosed) advising that my term on the Jefferson County Development Authority will be expiring on April 5, 2016.

Please be advised that I am interested in serving another term.

Thanks,



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Anthony Roberts

cc: JCDA

300 South Preston Street  
Ranson, WV 25438  
Phone 304-728-1600

March 24, 2016

Jefferson County Commission  
PO Box 250  
Charles Town, WV 25414

Dear Commissioners:

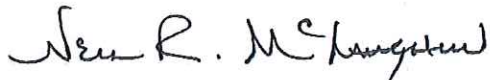
Just a few months ago, I wrote to you in response to the public notice of a vacancy on the Jefferson County Development Authority Board. Accept my thanks for appointing me to that unexpired term. That term is now about to expire and I am writing to ask reappointment for a new term.

As I mentioned in December, on November 2, 2015, I began working for University Healthcare (UH) as the Vice President of Operations. Among my responsibilities is the day-to-day oversight of Jefferson Medical Center. It has been my experience in the past four months that I spend between 60% and 80% of my work time weekly in Jefferson County.

As the County continues to grow and evolve, it is exciting to imagine what possibilities may be presented to the board for consideration. I would welcome the opportunity to continue to be involved in those discussions and feel my background and experience would serve the board well.

Should you desire it, I am happy to directly address any questions you might have in evaluating me for a new term on the board. Thank you for your consideration and I look forward to your response.

Sincerely,



Neil R. McLaughlin  
VP of Operations  
Jefferson Medical Center

3/30/2016

Jefferson County Commissioners

P.O. Box 250

Charles Town, WV, 25414

Dear members of the Jefferson County Commission,

I am writing to express my interest in continuing to be a representative on the Jefferson County Development Authority. As a working member of the agriculture community in Jefferson County, I feel that I offer an important perspective to the Authority on day-to-day issues, as well as a voice of the industry that maintains the open space that makes Jefferson County a beautiful place to live and work.

I have enjoyed my first term on the Authority and I feel that my continued participation will assist the Authority in future endeavors. I respectfully request your consideration for my reappointment.

Sincerely,

Lyle Tabb, IV

## Jessica Carroll

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**From:** Jane Jones [janejones@jcda.net]  
**Sent:** Wednesday, March 23, 2016 2:30 PM  
**To:** 'Jessica Carroll (jcarroll@jeffersoncountywv.org)'  
**Subject:** Letter of interest - Harry Wilkins

Hi Jessica,  
I'm not sure if Harry is planning to submit a written letter of interest to the JCC. Will this suffice if he does not?  
Thanks,  
Jane

**From:** John Reisenweber  
**Sent:** Wednesday, March 23, 2016 2:20 PM  
**To:** Jane Jones <[janejones@jcda.net](mailto:janejones@jcda.net)>  
**Subject:** FW: Board membership

**From:** Wilkins, Harry [<mailto:HWilkins@APUS.EDU>]  
**Sent:** Tuesday, March 22, 2016 9:45 AM  
**To:** John Reisenweber <[john@jcda.net](mailto:john@jcda.net)<<mailto:john@jcda.net>>>  
**Subject:** Board membership

John- the purpose of this email is to express my interest in continuing as a member of the Jefferson County Development Authority Board after my current term expires this June. I think the JCDA plays an important role in Jefferson County and I would like to help any way that I can. There have been some changes in my professional life/resume that I wanted to make sure you were aware of:

- 1) I retired from my position as Executive Vice President of APUS at the end of 2015. As part of my agreement with APUS, I agreed to stay on the payroll of the Company as a consultant through June , 2017.
- 2) I have agreed to join the Board of Directors of the Catholic Distance University, the world's only on-line Catholic University, which moved to Charles Town from Virginia this past Fall.
- 3) I am also on the Board of Hondros College of Nursing, a subsidiary company of American Public Education, in Columbus , Ohio.

FYI- There is no other member of the APUS executive team currently living in West Virginia.

Thanks John for considering this expression of continuing interest, and keep up the good work that you do on behalf of the residents and businesses of Jefferson County.

Sincerely,

Harry Wilkins

This message is private and confidential. If you have received it in error, please notify the sender and remove it from your system.

March 24, 2016

Jefferson County Commission

124 East Washington Street

PO Box 250

Charles Town, WV 25414

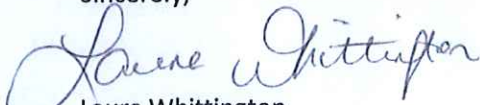
Dear Members of the Jefferson County Commission,

I am writing to express my interest in being reappointed as a representative of the Jefferson County Development Authority. I was appointed to this position in August 2015 as a representative for the Town of Bolivar and my term expires in April 2016.

I currently serve as the Town Administrator for the Town of Bolivar and have thoroughly enjoyed serving as a member of the Development Authority. This opportunity has helped me to better understand the challenges that face our local government and also our community.

I respectfully request your consideration and support in being reappointed to the Jefferson County Development Authority.

Sincerely,



Laura Whittington

**AGENDA REQUEST FORM**  
[www.jeffersoncountywv.org](http://www.jeffersoncountywv.org)



Name: **Roger Goodwin, Chief County Engineer**

Department or Organization: **Engineering Department**

Estimation of amount of time needed for appointment: **10 minutes**

Date Requested – 1<sup>st</sup> Choice: **April 7, 2016**

Date Requested – 2<sup>nd</sup> Choice: **April 28, 2016**

Subject (*Wording to be placed on agenda*): **Impact Fees – Affordable Housing Discount Amendment**

Please provide the County Commission with a description of your request or presentation, including any background information:

**The Impact Fees Procedure Ordinance was amended on November 12, 2012, to provide for an affordable housing discount, as required by West Virginia State Code §7-20-7a, *Impact Fees for Affordable Housing*. However, an unforeseen scenario has come to our attention related to farmhand housing on an agricultural/farm property that already has a primary dwelling unit on it.**

**The property owner of the agricultural/farm property has their dwelling unit on the property and wants to place a second dwelling unit on the property for a farmhand dwelling, or technically known as an “Accessory Agricultural Dwelling Unit”, under the Zoning Ordinance. The second dwelling unit is allowed under the Zoning Ordinance as long as it remains solely for use as a farmhand dwelling; it cannot become a rental unit and/or housing for a person(s) not working on the farm.**

**Stephanie Grove, County Administrator, and I agree that this is the type of housing that the affordable housing discount is intended for. However, the original housing discount provision requires that the assessor take into account the value of the entire property (all acreage/land) when determining its value for the purposes of qualifying for the affordable housing discount. The result is that this type of housing will most likely never qualify for the affordable housing discount.**

**Therefore, we are proposing an amendment to the affordable housing discount provision in the Impact Fees Procedures Ordinance to change how the value is to be determined by the assessor in the cases of “Accessory Agricultural Dwelling Units.” We believe the amendment will make it easier and more likely that accessory dwellings for farmhands will qualify for the affordable housing discount.**

**The Impact Fee Procedures Ordinance is attached. The following amendments are proposed:**

**Page 7..... Add a definition for “Accessory Agricultural Dwelling Unit”; and**

**Page 19..... Add a provision under the Affordable Housing Discount for how the accessory agricultural dwelling unit’s market value is to be determined by the Assessor; and**

Page 28..... Note the date of adoption and the effective date.

Is this a funding request?    **No**

If so, how much?

Recommended motion (*Please type out the wording of the motion that you would like the Commission to approve*):

**Move to Amend the Affordable Housing Discount provision of the Impact Fees Procedure Ordinance, as presented, effective June 1, 2016.**

Attach supporting documents for request, or request may be denied. **Proposed Amended Ordinance attached**  
If not attached, explain:

Is equipment needed?    Projector   Y/N **No**    Internet/Wi Fi   Y/N **No**    Telephone for conference call   Y/N **No**

Contact information:

Email address: [engineering@jeffersoncountywv.org](mailto:engineering@jeffersoncountywv.org) Phone Number: 304-728-3257

<u>FOR COMMISSION STAFF USE ONLY – FINANCIAL IMPACT/COMMENTS</u>

# West Virginia

## Impact Fee Procedures Ordinance

ADOPTED

November 6, 2003

Amended July 8, 2004

Amended January 20, 2005

Amended February 22, 2007

Amended November 15<sup>th</sup>, 2012 (added Affordable Housing Discount)

Amended April 7, 2016 (Affordable Housing Discount)

**Proposed Amendment  
To  
Affordable Housing Discount**

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**WHEREAS**, pursuant to the Local Powers Act, West Virginia Code § 7-20-1 *et seq.*, Jefferson County, West Virginia (the "County") is authorized to establish and impose impact fees on new development to offset costs to the County associated with providing necessary public facilities and services, the demand for which is created by new development; and

**WHEREAS** the Jefferson County Commission (the "County Commission") has studied the necessity for and implications of the adoption of impact fees for various public facilities and retained Tischler & Associates, Inc. to prepare an impact fees report to consider impact fees, and Tischler & Associates, Inc. has prepared an Impact Fees Report, dated June 11, 2003; and

**WHEREAS**

(1) The residents, taxpayers and users of County facilities and services have contributed significant funds in the form of taxes and user charges toward the cost of existing County facilities and services, which represent a substantial and incalculable investment;

(2) The County is experiencing an increased demand for development which is causing a strain on tax revenues and user charges at existing levels and impairing the ability of taxpayers, residents and users to bear the cost of increased demand for County facilities and services; and

(3) Sound fiscal policy in the efficient administration of County government requires that the imposition of taxes and user charges be commensurate to the actual yearly cost of County facilities and services; and

**WHEREAS** the County Commission adopted a comprehensive plan in 1994 which is currently being updated; and

**WHEREAS** the County has adopted a comprehensive zoning ordinance and a subdivision control ordinance, and has adopted the state building code as part of the County building permit review system; and

**WHEREAS** the population growth rate of the County has exceeded one percent (1%) annually, averaged over the years between 1990 and 2000; and

**WHEREAS** the Impact Fees Report has determined that the population of the County is expected to grow from approximately 44,367 in 2002 to approximately 54,091 in 2012, with a growth in the number of housing units from 18,558 units to 23,198 units over the same period; and

**WHEREAS** the County Commission has developed a Capital Improvements Program in order to more definitively project the specific public service demands that will be imposed upon the County by the projected growth, and maintains a list of sites within the County with development potential; and

**WHEREAS**, based on the population, housing units, commercial square footage, and land use projections as well as the public service needs associated with the projected level of growth, the County Commission has determined that impact fees are an appropriate and necessary technique, to be used in conjunction with other available public service financing techniques, to ensure that adequate public facilities are provided to new growth while the County maintains the level of service (LOS) standards for existing County residents; and

**WHEREAS** the County Commission has determined that impact fees will be necessary for construction of public schools and related facilities and may, in the future, determine that impact fees will be necessary for other public facilities; and

**WHEREAS** the County Commission has found and determined that impact fees for public facilities, all enacted pursuant to the authority granted by the Local Powers Act, will have certain common characteristics and that the County will, therefore, benefit from the adoption and use of a uniform procedure for the imposition, calculation, collection, expenditure and administration of all of the adopted impact fees; and

**WHEREAS** the use of uniform procedures, to the extent possible, will be more efficient and expedient for both the County and applicants for development permits than separate procedures for each impact fee; and

**WHEREAS** the use of uniform procedures will simplify the implementation and administration of impact fees; and

**WHEREAS** the use of uniform procedures will best ensure that impact fees are earmarked and expended for the public facilities for which they were imposed and collected; and

**WHEREAS** all monies collected from impact fees shall be deposited in interest-bearing accounts which clearly identify the category, account, fund and public service for which such fee was imposed; and

**WHEREAS** each such category, fund or account shall be accounted for separately; provided, however, that the determination as to whether the accounting requirement shall be by category, account or fund and whether by aggregate or individual development shall be within the discretion of the County; and

**WHEREAS** any interest or other income earned on monies deposited in said interest-bearing accounts shall be credited to the applicable account; and

**WHEREAS** the County Commission has found and determined that impact fees are an appropriate technique for funding public facilities; and

**WHEREAS** the County Commission has determined that the impact fee amounts to be imposed bear a reasonable relationship and are “roughly proportional” to the impact on public services created by new development; and

**WHEREAS** the County Commission has found that the public services for which impact fees are collected are necessary to protect the health, safety, and general welfare of the citizens of Jefferson County; and

**WHEREAS** the County Commission recognizes its obligation and authority to provide the public services for which impact fees are collected;

**WHEREAS** the County has or will, for each impact fee, determine that the payment of the impact fee and its expenditure for needed public facilities will result in a direct beneficial use to the development on which it is imposed; and

**WHEREAS** the County has or will develop and adopt a schedule of impact fees for each public service; and

**WHEREAS** the County has provided a credit (offset) mechanism in cases where the proposed development has been subject to the required dedication of public sites and/or public improvements, or payment in lieu thereof, for which impact fees are also being imposed; and

**WHEREAS** the County has determined that the impact fee amounts bear a reasonable relationship to the burden imposed upon the County to provide the additional public facilities to serve the new development at the appropriate level of service (LOS) standard; and

**WHEREAS** the County has developed fee calculation methodologies which will be imposed in an equitable and non-discriminatory manner.

**NOW, THEREFORE, BE IT ORDAINED** by the County Commission of Jefferson County, West Virginia as follows:

## **Section 1. IN GENERAL**

### **(A) Purpose and Intent**

The purposes and intent of these Impact Fee procedures are:

- (1) To establish uniform procedures for the imposition, calculation, collection, expenditure and administration of impact fees imposed on new development;
- (2) To ensure that new development contributes its fair share towards the costs of public facilities reasonably necessitated by such new development;
- (3) To ensure that new development reasonably benefits from the provision of the public facilities provided with the proceeds of impact fees;
- (4) To ensure that all applicable legal standards and criteria are properly incorporated in these procedures.

### **(B) Rules of Construction**

- (1) The word “shall” is always mandatory and not discretionary and the word “may” is permissive.
- (2) Words used in the present tense shall include the future; and words used in the singular shall include the plural and the plural the singular, unless the context clearly indicates the contrary; use of the masculine gender shall include the feminine gender.
- (3) The phrase “used for” includes “arranged for,” “designed for,” “maintained for,” or “occupied for.”
- (4) Unless the context clearly indicates the contrary, where a regulation involves two or more items, conditions, provisions, or events connected by the conjunction “and,” “or” or “either...or,” the conjunction shall be interpreted as follows:
  - (a) “And” indicates that all the connected terms, conditions, provisions or events shall apply.
  - (b) “Or” indicates that the connected items, conditions, provisions or events may apply singly or in any combination.
  - (c) “Either...or” indicates that the connected items, conditions, provisions or events shall apply singly but not in combination.
- (5) The words “includes” and “including” shall not limit a term to the specific example but are intended to extend its meaning to all other instances or circumstances of like kind or character.

(6) Words not defined in this Ordinance shall have the meaning ascribed to them in the Jefferson County Zoning Ordinance, as amended. Definitions of land use not defined in this ordinance or in the Jefferson County Zoning Ordinance shall have the meaning as defined in the Impact Fee Calculation Methodology Report.  
[Amended by Act of the County Commission, effective January 20, 2005]

### **(C) Definitions**

(1) **Accessory Agricultural Dwelling Unit:** a dwelling unit that is incidental and subordinate to the principal dwelling unit, which is located on the same lot as the principal building and meets all of the following criteria, unless otherwise approved by the Board of Zoning Appeals: (a) is limited in size to a maximum of 1,700 heated square feet, gross floor area; (b) is located on a property for which the primary use is an agricultural use as defined by the Zoning Ordinance; (c) is located on a property of at least 10 acres in area; and (d) is limited to use by a person (and family) who performs agricultural work on the property or acts as a caretaker for the property. An Accessory Agricultural Dwelling Unit shall have a valid and active Zoning Certificate pursuant to the Jefferson County Zoning and Development Review Ordinance.  
[Amended by Act of the County Commission, effective June 1, 2016]

(2) **Applicant:** any person who files an application with the County for a building permit, or for property that is located within a municipality which issues building permits, or any person who files an application with the County for the payment of impact fees.  
[Amended by Act of the County Commission, effective November 6, 2003]

(3) **Appropriation or to appropriate:** an action by the County to identify specific public facilities for which impact fee funds may be utilized. Appropriation shall be limited to: Capital Improvements Program; execution of a contract or other legal encumbrance for construction of a public service using impact fee funds in whole or in part; and/or actual expenditure of impact fee funds through payments made from a impact fee account.

(4) **Average Market Value:** The value of a home as determined by the average cost data listed in the Residential Housing Index created pursuant to the provisions of W.Va. Code § 11-1-2b.

(5) **Building Permit:** the official document or certificate issued by the County or any Municipality under the authority of ordinance or law authorizing the commencement of construction of any building or other structure or part thereof, or authorizing a change in use.

(6) **Business Park:** a group of flex-type buildings served by a common roadway system. The tenant space includes a variety of uses with an average mix of 20-30% office/commercial and 70-80% industrial/warehousing.

- (7) **Capital Improvement:** as defined in West Virginia Code §7-20-3 (a).
- (8) **Commercial (use):** an establishment that engages in the buying and/or selling of commodities and/or services. A shopping center is a subset of this category and is typified as an integrated group of commercial establishments that is planned, developed, owned, and managed as a unit. A shopping center provides on-site parking facilities sufficient to serve its own parking demands.  
[Amended by Act of the County Commission, effective January 20, 2005]
- (9) **County:** Jefferson County, West Virginia. and/or its County Government.  
[Amended by Act of the County Commission, effective November 6, 2003]
- (10) **County Attorney:** the Prosecuting Attorney of the County.
- (11) **County Commission:** the County Commission of Jefferson County, West Virginia.
- (12) **County Government:** the County Commission and all staff of the County.
- (13) **Development:** the subdivision of land; or the construction, reconstruction, conversion, structural alteration, relocation or enlargement of any structure.
- (14) **Development Agreement:** a written agreement between the County and a developer regarding the development of a specific parcel of property.  
[Amended by Act of the County Commission, effective November 6, 2003]
- (15) **District or Impact Fee District:** a defined geographic area or subarea of the County within which particular public facilities are provided and in which impact fees will be collected, appropriated, and expended for public facilities serving new development within such area or subarea.
- (16) **Dwelling Unit:** one room, or rooms connected together, constituting a separate, independent housekeeping establishment for owner occupancy, or rental or lease on a weekly, monthly, or longer basis, and containing independent cooking, plumbing and sleeping facilities. Dwelling Unit does not include recreational vehicles propelled by an engine on the same chassis.  
[Amended by Act of the County Commission, effective November 6, 2003]
- (17) **Extreme Hardship** - For the purposes of this ordinance, any one of the following conditions shall qualify as extreme hardship cases and such qualifying cases may be considered by the County Commission as eligible for an extreme hardship exemption:

(1) Cases where the total household income is less than or equal to the Poverty Guidelines applicable to Jefferson County, West Virginia and which are defined by the United States Department of Health and Human Services, and which Poverty Guidelines are adopted by the United States Department Housing and Urban Development. In determining total household income, the Impact Fee Coordinator shall use methods as outlined by the United States Department of Housing and Urban Development; or

(2) Cases where the householder, as defined by the United States Bureau of the Census, has been classified as being totally and/or permanently disabled and is receiving disability payments from the Social Security Administration; or

(3) Cases where at least fifty per cent (50%) of the cost of the applicant's new or replacement home is being funded by a Community Housing Development Organization as recognized by the State of West Virginia Housing Development Fund, or other comparable grant or public funding mechanism. [Amended (by deleting the original Clause 15 and renumbering as Clauses 16-33), by Act of the County Commission, effective February 23, 2007.]

(18) **Impact Fee Calculation Methodology Report:** a report titled Impact Fees prepared by Tischler & Associates, Inc., dated June 11, 2003, and subsequently ammended, which sets forth the methodology and basis for the calculation of the impact of new development and the proper and proportional amount of the impact fee to be assessed against new development.

[Amended (by deleting the original Clause 15 and renumbering as Clauses 15-32), by Act of the County Commission, effective November 6, 2003.]

[Amended by Act of the County Commission, effective January 20, 2005]

(19) **Impact Fee:** the charge or fee levied or imposed on new development on a *pro rata* basis in connection with and as a condition of the issuance of a building permit to fund a portion of the costs of capital improvements for a public facility or service in accordance with the provisions of this Ordinance and the applicable specific Impact Fee Ordinance. [see note clause 15]

(20) **Impact Fee Agreement:** an agreement entered into by and between an applicant and the County Commission at the time the impact fee is paid.[see note clause 15]

(21) **Impact Fee Coordinator:** the person appointed by the County Commission to administer the collection, imposition, management and all other aspects of Impact Fees.[see note clause 15]

(22) **Manufacturing:** any use involving the use of mechanical power and machinery to produce products from raw materials, to prepare or alter materials for use in a finished product, or to assemble parts into products. Light industrial facilities are considered a subset of this category and usually employ fewer than 500 persons and have an emphasis on activities orhter than manufacturing. Typical light industrial activities include, but are not limited to printing plants, material-testing laboratories, and

assembling of data processing equipment. As defined in the Institute of Transportation Engineers *Trip Generation* manual, light industrial facilities generate more vehicular traffic than general manufacturing facilities.

[see note clause 15]

[Amended by Act of the County Commission, effective January 20, 2005]

(23) **Multifamily:** a single building or structure containing three or more dwelling units. but excluding any structure defined as a townhouse.[see note clause 15]

(24) **Municipality:** any and all of the following: Corporation of Charles Town, Corporation of Ranson, Corporation of Bolivar, Corporation of Harpers Ferry, and Corporation of Shepherdstown, or any municipal corporation hereafter established in the County.[see note clause 15]

(25) **New Development:** any new construction, reconstruction, redevelopment, rehabilitation, structural alteration, structural enlargement, structural extension, or new use which requires a building permit; any change in use of an existing non-residential building, structure or lot requiring any form of County approval, and which increases the demand for one (1) or more public facilities or services as herein defined. [see note clause 15]

(26) **Non-Residential:** any use or development that is not a residential use, and includes commercial, industrial and institutional uses.[see note clause 15]

(27) **Office (use):** a building used primarily for offices that may include ancillary services for office workers, such as a restaurant, coffee shop, newspaper, or candy stand.[see note clause 15]

(28) **Offset:** a credit of certain required impact fees in exchange for the provision by the applicant of, among other things, monetary contributions, dedication of land, or actual construction of all or part of a public service consistent with the County's Capital Improvement Program.[see note clause 15]

[Amended twice by Act of the County Commission, effective November 6, 2003.]

(29) **Planning Director:** the Executive Director of Planning, Zoning and Engineering, or his designee.[see note clause 15]

(30) **Public Facility or Service:** public improvements and facilities provided by the County and necessary to accommodate new development and necessary to protect the health, safety and general welfare of the citizens of the County; which public services include, but are not limited to, public schools.[see note clause 15]

(31) **Public Service Expenditures:** amounts appropriated in connection with the planning, design, engineering and construction of public facilities; including planning, legal, appraisal and other costs related to the acquisition of land, financing and development costs; the costs of compliance with purchasing procedures and applicable

administrative and legal requirements; and all other costs necessarily incident to provision of public facilities.[see note clause 15]

(32) **Residential:** any use or development that includes or results in the creation of a Dwelling Unit.[see note clause 15]

(33) **Residential Housing Index:** The single dwelling residential housing index created by the Tax Commissioner in accordance with the provisions of W.Va. Code § 11-1-2b.

(34) **Single-Family Detached Dwelling:** a detached building designed or used exclusively for only one dwelling unit.[see note clause 15]

(35) **Townhouse:** a dwelling unit which is located in a structure which is attached by one or more vertical party walls to one or two other structures, each designed for and occupied exclusively by only one dwelling unit.[see note clause 15]

(36) **Warehousing:** a use engaged in bulk storage of wholesale or distribution materials, inventory, equipment, supplies, or other materials not stored for immediate, on-site retail sale.[see note clause 15]

#### **(D) General Provisions; Applicability**

(1) **Term.** This Ordinance and the procedures established herein shall remain in effect unless and until repealed, amended or modified by the County Commission in accordance with applicable state law and the County's code, ordinances and resolutions.

(2) **Affected Area.**

(a) **County Wide Application.** This Ordinance shall apply to all new development within the County, including new development which takes place within the boundaries of any Municipality. Impact fees for particular public facilities may apply to less than the entire County, as set forth in the ordinance adopting each specific Impact Fee.

(b) **Impact Fee District.** Impact fees for certain public facilities shall be collected and spent within a defined geographical area which may be all or less than all of the County, as set forth in the ordinance adopting a specific impact fee.

(c) **Identification.** The affected area, including Impact fee Districts, if applicable, shall be described and/or mapped in the particular impact fee ordinance.

(d) **Change in Boundaries of Impact Fee Districts.** The County Commission may amend the boundaries of the Impact fee Districts at such times as may be deemed necessary to carry out the purposes and intent of this Ordinance and applicable legal requirements for use of the impact fees.

[Amended by Act of the County Commission, effective November 6, 2003]

(3) **Type of Development Affected.** This Ordinance shall apply to all development after the effective date of this Ordinance.

(4) **Type of Development Not Affected.** This Ordinance shall not apply to:

(a) **Previously-Issued Building Permits.** No impact fee shall be imposed on new development for which a building permit has been issued prior to the effective date of this Ordinance.

[Amended by Act of the County Commission, effective November 6, 2003]

(b) **No Net Increase in Habitable Dwellings.** No impact fee shall be imposed on any new residential development that does not result in the creation of one or more additional habitable dwelling units. No impact fee shall be imposed on the replacement of a mobile home or a single-family dwelling unit by another mobile home or single-family dwelling unit. The applicant must demonstrate that the dwelling to be replaced was in habitable condition within 36 months of the date of application for a building permit for the replacement dwelling. [Amended by Act of the County Commission, effective February 23, 2007.]

(c) **No Net Increase in Non-Residential Square Footage.** No impact fee shall be imposed on any new non-residential development that does not result in the creation of new square footage, unless the new non-residential development is to a different category of development, as defined herein, which results in an increase in the demand for public facilities for which impact fees are being imposed.

(d) **Other Uses.** No impact fee shall be imposed on a use, development, project, structure, building, fence, sign or other activity, whether or not a building permit is required, which does not result in an increase in the demand for public facilities.

(e) **Public Facilities Provided By Government.** No impact fees shall be imposed on building permits issued for the construction of public facilities by the State of West Virginia, the County Government or any municipality.

(f) **Development Agreements:** No impact fees shall be imposed on development projects that are the subject of a development agreement containing provisions in conflict with this Ordinance, but only to the extent of the conflict or inconsistency.

[Amended by Act of the County Commission, effective November 6, 2003]

(g) **Extreme Hardship Exemption** – The County Commission may agree to consider exemptions from residential impact fee payments for extreme hardship as defined in Section (1)(C)(15) of this ordinance. An applicant for an extreme hardship waiver shall:

- (1) Complete the Hardship Exemption Form available in the Department of Impact Fees;
- (2) Provide all documentation requested in the Hardship Exemption Form; and
- (3) Be entitled to a Hardship Exemption hearing before the County Commission during which hearing the County Commission shall hear the merits of an exemption application and shall act to:
  - (a) Grant the exemption;
  - (b) Deny the exemption based on the evidence provided; or
  - (c) Direct that the hearing be postponed for the purpose of acquiring additional information and/or documentation.

The County Commission may grant any number of exemptions for extreme hardship *provided* that the total amount of impact fees deferred by such grants in any given fiscal year does not exceed the interest accrued by the appropriate impact fee accounts during that same fiscal year. [Amended by Act of the County Commission, effective February 23, 2007]

**(5) Effect of Payment of Impact Fees on Other Applicable County Land Use, Zoning, Platting, Subdivision or Development Regulations.**  
[Amended by Act of the County Commission, effective November 6, 2003]

(a) The payment of impact fees shall not entitle the applicant to a building permit unless all of the applicable land use, zoning, planning, platting, subdivision or other related requirements, standards and conditions of the County Government have been met. Such other requirements, standards and conditions are independent of the requirement for payment of a impact fee.

(b) Neither this Ordinance nor the specific impact fee ordinances for particular public facilities shall affect, in any manner, the permissible use of property, density/intensity of development, design and improvement standards or other applicable standards or requirements of the County zoning, subdivision or building ordinances or other development regulations, which shall be operative and remain in full force and effect without limitation.

(6) **Amendments.** This Ordinance, and any ordinance adopting impact fees for any particular public facility pursuant to this Ordinance, may be amended from time to time by the County Commission; provided, however, that no such amendment shall be adopted without a written report detailing the reasons and need for the impact fee revision nor without proper notice and public hearing. [Amended by Act of the County Commission, effective November 6, 2003]

## **Section 2. PROCEDURES FOR IMPOSITION, CALCULATION AND COLLECTION OF IMPACT FEES**

### **(A) In General**

An applicant shall be notified by the County Government of the applicable impact fee requirements at the time of application for a building permit via the issuance of an Impact Fee Calculation Form to the applicant. Impact fees shall be calculated by the County at the time of application for a building permit and shall be paid by the applicant prior to the issuance of a building permit.

### **(B) Calculation**

(1) Upon receipt of an application for a building permit, the Impact Fee Coordinator shall determine (a) whether it is a residential or non-residential use, (b) the specific category of residential or non-residential development, if applicable, (c) if residential, the number of new dwelling units, (d) if non-residential, the number of new or additional square feet of gross floor area of the proposed use, and, (e) the Impact Fee District in which the new development is located, if applicable.

(2) Upon receipt of an application for a building permit, the Impact Fee Coordinator shall determine whether the development involves a change in use. In such cases, the impact fee due shall be based only on the incremental increase in the fee for the additional public facilities needed for the change in use. An applicant shall not be entitled to a refund where the change of use is to a category of development which imposes a lower demand on public facilities.

(3) After making the determinations described in Section 2(B)(1) or (2), the Impact Fee Coordinator shall calculate the impact fee by multiplying the amount of the applicable impact fee times the units of development, incorporating any applicable offset as defined in this procedures ordinance.

[Amended by Act of the County Commission, effective November 6, 2003]

(4) If the type of land use proposed for new development is not expressly listed in the particular impact fee ordinance and schedule, the County Government shall:

(a) identify the most similar land use type listed and calculate the impact fee based on the impact fee for the land use identified; or

(b) identify the broader land use category within which the specified land use would apply and calculate the impact fee based on the impact fee for that land use category; or

(c) at the option of the applicant or Impact Fee Coordinator, determine the basis used to calculate the fee pursuant to an independent impact analysis for impact fee calculation. When initiated by the applicant, this option shall be requested on a form provided by the Impact Fee Coordinator for such purpose. Whether initiated by the applicant or the Impact Fee Coordinator, the following shall apply:

1. The applicant shall be responsible, at its sole expense, for preparing the independent impact analysis, which shall be reviewed for approval by the Impact Fee Coordinator, and, if appropriate, other County staff or officials, prior to payment of the fee.

2. The independent impact analysis shall measure the impact that the proposed development will have on the particular public service at issue, and shall be based on the same methodologies used in the Impact Fee Calculation Methodology Report, and shall be supported by professionally acceptable data and assumptions.

3. After review of the independent impact analysis submitted by the applicant, the Impact Fee Coordinator shall accept or reject the analysis and provide written notice to the applicant of its decision on a form provided for such purpose within forty-five (45) days. If the independent impact analysis is rejected, the written notice shall provide an explanation of the insufficiencies of the analysis.

4. The final decision of the Impact Fee Coordinator may be appealed pursuant to Section 4.

5. An applicant may request a non-binding estimate of impact fees due for a particular new development at any time by filing a request on a form provided for such purpose by the Impact Fee Coordinator; provided, however, that such estimate may be subject to change when a formal application for a building permit for new development is made. Such non-binding estimate is solely for the benefit of the prospective applicant and shall in no way bind the County nor preclude it from making amendments or revisions to any provisions of this Ordinance, the specific impact fee implementing ordinances, or the impact fee schedules.

6. The calculation of impact fees due from a multiple-use new development shall be based upon the aggregated demand for each public service generated by each land use type in the new development.

7. The calculation of impact fees due from a phased new development shall be based upon the demand generated by each specific land use within the phase of development for which a separate building permit is requested.

8. Impact fees shall be calculated based on the impact fee amount in effect at the time of application for a building permit.

**(C) Offsets/Credits**

(1) Offsets or credits against the amount of an impact fee due from a new development shall be provided for, among other things, contributions made concurrently or to be made in the future in cash; or made, prior to the effective date of this ordinance, pursuant to a written agreement entered into with the County Government; or by dedication of land; or by actual construction of all or part of a public service by the affected property owner for public services meeting or exceeding the demand generated by the new development, and the contribution is determined by the Impact Fee Coordinator to be a reasonable substitute for the cost of public facilities which are included in the methodology set forth in the Impact Fee Calculation Methodology Report. Any agreement to make future payments in cash shall be accompanied by a cash bond, letter of credit, or other surety in a form satisfactory to the County Attorney in an amount equal to the offset or credit as laid forth in the written agreement entered into with the County Government. Offsets shall be adjusted for time-price differentials in accordance with the requirements of W.Va. Code § 7-20-5.

[Amended by Act of the County Commission, effective July 8, 2004.]

(2) The amount of the excess contribution shall be determined by the Impact Fee Coordinator upon receipt of an application form requesting an offset; provided, however, that (a) the County Government will make no reimbursement for excess contributions unless and until the particular public service fund has sufficient revenue to make the reimbursement without jeopardizing the continuity of the County's Capital Improvements Program and further provided that (b) the excess contribution may not be transferred or credited to any other types of impact fees calculated to be due from that development for other type of public facilities. The determination of the eligibility for and the amount of the credit shall be made by the County on a form provided for such purposes by the Impact Fee Coordinator. If the applicant contends that any aspect of the Impact Fee Coordinator's decision constitutes an abuse of discretion, the applicant shall be entitled to appeal pursuant to Section 4 of this Ordinance.

[Amended by Act of the County Commission, effective November 6, 2003]

(3) After the effective date of this Ordinance, no offset shall be allowed unless the County Commission has approved and accepted the contribution, dedication or expenditure before it is made.

(4) Where an applicant has dedicated land to the County or constructed a public facility in accordance with the provisions of this Section, the amount of offset or credit shall be determined in accordance with the following:

(a) In order for a credit or offset to be applied for the construction of a public facility or the dedication of land, the applicant must demonstrate that the dedicated land or constructed public facility will reduce the need for the specific

public facility, and that the public facility is consistent with the County's adopted capital improvement plan and the comprehensive plan.

(b) Applications for an offset must be made on a form provided by the Impact Fee Coordinator for such purposes. Upon receipt of a completed application, the Impact Fee Coordinator and other appropriate staff and/or consultants shall review the application, as well as such other information and evidence as may be deemed relevant, and the Impact Fee Coordinator shall forward a report as to whether an offset is proper based on the provisions of this Ordinance to the County Commission.

(c) Based on the report of the Impact Fee Coordinator, the provisions of this Ordinance, the capital improvement plan, comprehensive plan, and the impact fee calculation methodology report, the Impact Fee Coordinator shall make a recommendation to the County Commission whether to accept, reject, or modify the proposed offset/credit.

[Amended by Act of the County Commission, effective July 8, 2004.]

(d) The amount of the offset is to be calculated as follows:

1. For construction of public facilities, the offset shall be equal to the cost of construction as determined by the County using Standard Unit Costs or other such standards-based methodology, or the amount of Impact Fees due, whichever is less.

[Amended by Act of the County Commission, effective July 8, 2004.]

2. Where the applicant has dedicated land to the County, the offset is to be based on either the assessed value of the proffered land, based on the most recent County property appraisal, or the fair market value of the land as determined by a certified property appraiser hired and paid for by the applicant. If the latter option is chosen, the Impact Fee Coordinator may reject the applicant's appraisal, in which case the County shall hire and pay for a second appraiser to appraise the property. If either party rejects the second appraisal, a third appraisal shall be performed by an appraiser chosen by the first and second appraisers, the costs of which are to be shared equally by the County and the applicant. The third appraisal is binding on both parties. All appraisals must be consistent with generally-accepted appraisal techniques and the date of valuation must be the date of transfer to the County.

[Amended by Act of the County Commission, effective November 6, 2003]

3. Only the original applicant or the applicant's legal successor in title to the real estate shall be entitled to the offset.

[Amended by Act of the County Commission, effective November 6, 2003]

(5) Offsets for dedication of land or provision of public facilities shall be applicable only as to impact fees imposed for the same types of public facilities that are proposed to be dedicated or provided. Even if the value of the dedication of land or

provision of a public service exceeds the impact fee due for the type of public service, the excess value may not be transferred to impact fees calculated to be due from the applicant for other types of public facilities for which impact fees may be imposed. Offsets may, however, be transferred to the same applicant or to other applicants for new development that are proposed within the final approved platted area of the same development and for the same type of public service.

#### **(D) Collection**

(1) The date on which impact fees may first be collected shall not be sooner than the sixty-first (61st) day after the adoption of any impact fee ordinance.

[Amended by Act of the County Commission, effective November 6, 2003]

(2) The County shall collect all applicable impact fees prior to issuance of a building permit, or, for new development on property which is located in a Municipality which issues its own building permits, prior to the issuance of a building permit by such Municipality, and shall issue a receipt to the applicant for such payment unless:

[Amended by Act of the County Commission, effective November 6, 2003]

(a) the applicant is entitled to a full offset;

(b) the applicant is not otherwise subject to the payment of a impact fee; or

(c) the applicant has filed an appeal, and a bond or other surety in the amount of the impact fee, as calculated by the Impact Fee Coordinator and approved by the County Attorney, has been posted with the County.

(3) The County Government shall collect an impact fee prior to issuance of a building permit even if the applicant has paid impact fees at an earlier time in the development approval process, if the amount of the impact fees has increased since such prior payment. The applicant shall only be liable for the difference between the impact fees paid earlier and those in effect at the time of issuance of the subsequent building permit. Upon receipt of payment for an impact fee, the Impact Fee Coordinator, or a designee chosen by the Impact Fee Coordinator shall issue a receipt for impact fee payment.

[Amended by Act of the County Commission, effective November 6, 2003]

[Amended by Act of the County Commission, effective July 8, 2004.]

(4) No building permit shall be issued unless the applicant has complied with the provisions of this Ordinance.

#### **(E) Impact Fee Agreements**

(1) The County Attorney shall prepare a form of Impact Fee Agreement which shall contain such provisions of this Ordinance related to the collection and use of impact fees as the County Attorney determines is necessary to comply with the provisions of §7-20-8(c), West Virginia Code.

(2) At the time of payment of Impact Fees, the Impact Fee Coordinator shall prepare an Impact Fee Agreement for the specific development for which impact fees are being paid, and the applicant shall execute such Agreement.

(3) Within thirty (30) days after an Impact Fee Agreement is executed by an applicant, such Agreement shall be executed by the Impact Fee Coordinator, who shall send a copy of the fully executed Impact Fee Agreement to the applicant and retain the original executed Impact Fee Agreement.

#### **(F) Affordable Housing Discount**

(1) In accordance with the provisions of W.Va. Code § 7-20-7a, the County Commission shall provide a discounted fee schedule for new dwelling units valued at 60 percent (60%) or below of the average market value for single dwelling residential housing in the county as determined by the most recent residential housing index. The discounted fee schedule will be based on a lineal scale of the normal impact fee. Dwelling units valued at greater than 60% of the average market value shall pay the full amount of the normal impact fee.

(2) A new dwelling unit's market value shall be determined by the Assessor, using the same methods and calculations to determine market values for purposes of taxation and shall include both the dwelling and land value. The Assessor's estimate of value shall be based upon information supplied by the homeowner about the new dwelling unit during the affordable housing discount application process. The Assessor's estimate of market value is not subject to appeal and shall not be used at a later date to contest valuation for purposes of taxation.

In the case where a property is assessed as "agricultural" use, and already has a primary dwelling unit on the property, and a second dwelling unit is proposed for the sole purpose of providing an "assessory agricultural dwelling unit" (or more simply known as a farmhand dwelling); then, for the purposes of determining qualification for the Affordable Housing Discount, the assessory agricultural dwelling unit's market value shall be determined as follows:

The market value of the structure/dwelling plus the market value of one acre of "agriculturally assessed" land. The primary dwelling and all other structures on the property and all land in excess of the one acre shall not be considered.

[Amended by Act of the County Commission, effective June 1, 2016]

(3) The affordable housing discount shall be available by application only. A qualifying applicant shall be required to pay a percentage of the normal impact fee, which percentage shall be equal to the dwelling unit's estimated value as compared to the residential housing index. For example an applicant whose dwelling unit is estimated to be 60% of the average market value will pay 60% of the impact fee.

(4) An applicant for an affordable housing discount shall:

(a) Complete the Affordable Housing Discount Application Form available from the Engineering Department, and pay any applicable application processing fee, as set by the Jefferson County Commission.

(b) Provide all documentation requested on the Affordable Housing Discount Application Form.

(c) Be entitled to an affordable housing discount if the new dwelling unit's value is estimated to be equal to or less than 60% of the average market value as determined by the residential housing index.

(5) If the value of the dwelling unit, as determined by the Assessor for taxation purposes, far exceeds the estimated market value, as determined by the Assessor for impact fee purposes, and the difference in value is a result of inaccurate information provided by the applicant at the time of applying for the affordable housing discount; then the applicant shall be required to pay the difference between the normal impact fee and the affordable housing impact fee that was actually paid by the applicant. The additional impact fees due shall be paid within 30 days of written notification.

(6) If an applicant applies for an exemption pursuant to Section 1(D)(4)(b) of this Ordinance and replaces a residential dwelling that received an affordable housing discount with a dwelling unit that does not qualify for the discount within five years of receiving an affordable housing discount, the applicant shall be required to pay the difference between the discounted fee originally paid and the full amount of the impact fee in effect at the time the affordable housing discount was paid.

### ***Section 3. ESTABLISHMENT OF IMPACT FEE ACCOUNTS; APPROPRIATION OF IMPACT FEE FUNDS; AND REFUNDS***

#### **(A) Impact Fee Accounts**

The County shall establish an impact fee account for each category of public facility for which impact fees are imposed. Such account shall clearly identify the category, account, or fund for which the impact fee has been imposed. Subaccounts may be established for individual Impact Fee Districts. All impact fees collected by the County Government shall be deposited into the appropriate impact fee account or subaccount, which shall be interest bearing. All interest earned on monies deposited to such account shall be credited to and shall be considered funds of the account. The funds of each such account shall be capable of being accounted for separately from all other County Government funds. The County Government shall establish and implement necessary accounting controls to ensure that the impact fee funds are properly deposited, accounted for and appropriated in accordance with this Ordinance Chapter and any other applicable legal requirements.

**(B) Appropriation of Impact Fee Funds**

(1) **In General.** Impact fee funds may be appropriated for capital improvements and for the payment of principal, interest and other financing costs on contracts, bonds, notes or other obligations issued by or on behalf of the County Government to finance such public facilities and public service expenditures. All appropriations from impact fee accounts shall be detailed on a form provided for such purposes and filed in the Jefferson County Sheriff's Tax Collection Office.

(2) **Restrictions on Appropriations.** Impact fees shall not be appropriated for maintenance or repair of public facilities or for operational or personnel expenses associated with the provision of public facilities or for funding any expenditure that would be classified in accounting as a maintenance or repair expense. Impact fees shall be appropriated only:

- (a) for the particular public service for which they were imposed, calculated and collected;
- (b) within the Impact Fee District where collected; and
- (c) within six (6) years after the date of collection, unless such time period is extended as provided herein.

(3) **Appropriation of Impact Fee Funds Outside of District Where Collected.** Where the County is divided into impact fee districts for a particular category of impact fees, impact fee funds may be appropriated for a public service located outside of the District where collected only if the demand for the public service is generated in whole or in part by the new development or if the public service will actually serve the new development.

(4) **Expenditure of Impact Fee Funds Beyond Six (6) Years of Collection.** Notwithstanding paragraph 2 of this subsection (B), impact fee funds may be expended more than six (6) years from the date of collection if there are extraordinary and compelling reasons for the extension beyond six (6) years. An extraordinary and compelling reason may be found by the County Commission where the appropriation is for a public facility that requires more than six (6) years to plan, design and construct, and the demand for the public facility is generated in whole or in part by the new development, or if the public facility will actually serve the new development. The County Government shall document compliance with the provisions of this paragraph.

**(C) Procedure for Appropriation of Impact Fee Funds**

(1) Each year the County shall identify public facility projects anticipated to be funded in whole or in part with impact fees. The public facilities shall be so identified based upon the impact fee annual review set forth in Section 6 of this Ordinance, and such other information as may be relevant, and shall be part of the County's capital

improvements planning process and may be part of the County's annual budget. Impact fees shall only be collected for projects identified in the County's Capital Improvements Plan.

[Amended by Act of the County Commission, effective July 8, 2004.]

(2) Such identification of public facilities shall be consistent with the provisions of this Ordinance, the particular impact fee ordinances, other applicable legal requirements, and any guidelines adopted by the County Commissioners.

(3) The County Commissioners may include public facilities funded with impact fees in the County's annual budget and Capital Improvements Program. If included, the description of the public facility shall specify the nature of the facility, the location of the public facility, the capacity to be added by the public facility, the service area of the public facility, the need/demand for the public facility and the anticipated timing of completion of the public facility.

(4) The County Commissioners shall verify that adequate impact fee funds are or will be available from the appropriate impact fee account for the particular public facility.

[Amended by Act of the County Commission, effective November 6, 2003]

#### **(D) Refunds**

(1) Eligibility for Refund.

(a) **Expiration or Revocation of Building Permit.** An applicant who has paid an impact fee for a new development for which the necessary building permit has expired or for which the building permit has been revoked prior to construction shall be eligible to apply for a refund of impact fees paid. The refund application shall be made on a form provided by the County Government for such purposes.

(b) **Failure of County to Appropriate Impact Fee Funds Within Time Limit.** The current property owner may apply for a refund of impact fees paid by an applicant if the County Government has failed to appropriate the impact fees collected from the applicant within the time limit established in subsection 3(B)1. The refund application shall be made on a form provided by the County for such purposes. If the County Commission has failed to expend any impact fee within the time limits set forth in subsection 3(B)1, the County Commission shall notify the payor of such impact fee, by first class mail in accordance with the provisions of West Virginia Code §7-20-9, at the last known address of such payor, of the right to apply for a refund in accordance with the provisions of this Section 3(D).

(c) **Abandonment of Development After Initiation of Construction.** An applicant who has paid a impact fee for a new development for which a building permit has been issued and pursuant to which construction has been initiated, but which construction is abandoned prior to completion and

issuance of a certificate of occupancy, shall not be eligible for a refund unless the uncompleted building is completely demolished.

(2) **To Whom Refunds Paid.** Except as provided in paragraph 1(a) and 1(c) of this subsection, refunds shall be made only to the current owner of property for which impact fees were paid, credited or offset.

[Amended by Act of the County Commission, effective November 6, 2003]

(3) **Processing of Applications for a Refund.** Applications for a refund shall be made on a form provided by the Impact Fee Coordinator for such purposes and shall include all information required in paragraphs 5 or 6 of this subsection, as appropriate. Upon receipt of a complete application for a refund, the Impact Fee Coordinator shall review the application and documentary evidence submitted by the applicant as well as such other information and evidence as may be deemed relevant, and make a determination as to whether a refund is due. Refunds by direct payment shall be made following an affirmative determination by the Impact Fee Coordinator.

(4) **Refunds Because of Abandonment.** Applications for refunds due to abandonment of a new development prior to completion shall be made on forms provided by the Impact Fee Coordinator and shall be made within sixty (60) days following expiration or revocation of the building permit. The applicant shall submit the following: (a) evidence that the applicant is the property owner or the duly designated agent of the property owner, (b) the amount of the impact fees paid by public facility category and receipts evidencing such payments, and (c) documentation evidencing the expiration or revocation of the building permit or approval of demolition of the structure pursuant to a valid County Government-issued demolition permit. Failure to apply for a refund within sixty (60) days following expiration or revocation of the building permit or demolition of the structure shall constitute a waiver of entitlement to a refund. No interest shall be paid by the County Government in calculating the amount of the refunds.

(5) **Refunds Due to Failure to Appropriate Funds.** Applications for refunds due to the failure of the County Government to appropriate impact fees collected from the applicant within the time limits established in subsection 3(B)1 shall be made on forms provided by the Impact Fee Coordinator and shall be filed within one (1) year following the expiration of such time limit. The applicant shall submit: (a) evidence that the applicant is the property owner or the duly designated agent of the property owner, (b) the amount of the impact fees paid by public service category and receipts evidencing such payments, and (c) description and documentation of the County's Government failure to appropriate impact fee funds for relevant public facilities.

(6) **Methods of Refunds.** Pursuant to Section 3 (D)(2), the County Government may, at its option, make refunds of impact fees by (a) direct payment, (b) offsetting such refunds against other impact fees due for the same category of public facilities for new development on the same property, or (c) other means subject to agreement with the property owner.

[Amended by Act of the County Commission, effective November 6, 2003]

## **Section 4. APPEALS**

### **(A) Initiation**

(1) An appeal from any decision of a County official pursuant to this Ordinance shall be made to the County Commission by filing a written appeal on the appropriate County Government form with the County Clerk within thirty (30) days following the decision which is being appealed. The County Commission may appoint a hearing officer to hear the appeal, in which case the hearing officer shall have the authority to conduct hearings as required by this Ordinance. The hearing officer shall take sworn testimony, receive evidence and exhibits, rule on evidentiary objections, cause the testimony to be taken by stenographic reporter or electronic recording device and make proposed findings of fact which the County Commission may adopt or the County Commission may substitute its own findings of fact in support of its decision.

(2) If the notice of appeal is accompanied by a cash bond, letter of credit or other surety in a form satisfactory to the County Attorney in an amount equal to the impact fee calculated by the Impact Fee Coordinator to be due, a building permit may be issued to the new development.

(3) The filing of an appeal shall not stay the imposition or the collection of the impact fee as calculated by the County Government unless a cash bond or other sufficient surety has been provided.

### **(B) Burden of Proof**

The decision of a County official or County Commission pursuant to this ordinance shall enjoy the presumption of correctness. The burden of proof shall be on the appellant to demonstrate that the decision of the County official or County Commission is clearly erroneous or contrary to law.

### **(C) Contents**

All appeals shall detail the specific grounds therefor and all other relevant information and shall be filed on a form provided by the County Government for such purposes.

### **(D) Decision**

(1) The County Commission shall:

(a) determine whether there is an error in an order, requirement or decision made by a County official in the enforcement of this Ordinance, and/or

(b) determine whether the fee would amount to a taking of private property or otherwise violate the State and federal constitutional rights of the applicant.

(2) Based on the information provided at the hearing, the County Commission shall reverse or affirm, in whole or in part, or modify, the order, requirement or decision of the County official appealed from, and make such order, requirement, decision or determination as the County Commission considers necessary.  
[Amended by Act of the County Commission, effective November 6, 2003]

**(3) The County Commission shall render a decision on the appeal within ninety (90) days after the filing of the appeal.**  
[Amended by Act of the County Commission, effective November 6, 2003]

## **(E) APPEAL OF COUNTY COMMISSION DECISION**

The applicant may appeal any decision of the County Commission pursuant to this Ordinance, by Writ of Certiorari filed within thirty (30) days of the decision of the County Commission.

## **Section 5. EXEMPTIONS/WAIVERS**

### **(A) Filing of Application**

Petitions for exemptions from the application of the provisions of this Ordinance or for waivers from specific impact fees shall be filed with the Impact Fee Coordinator.

### **(B) Effect of Grant of Exemption/Waiver**

(1) **Grant of Waiver.** If the County Commission grants a waiver in whole or in part of impact fees otherwise due, the amount of the impact fees waived shall be provided by the County from non-impact fee funds, and such funds shall be deposited in the appropriate impact fee account within a reasonable period of time consistent with the applicable County Capital Improvements Program.

(2) **Effect of Exemption.** If an exemption from the application of the provisions of this Ordinance is authorized by the terms of a specific impact fee ordinance, the County Government shall not be required to provide any funds to cover the cost of the impact fee which would have been due without such exemption.

### **(C) Development Agreements**

Nothing herein shall be deemed to limit the County's Government authority or ability to enter into development agreements with applicants for new development who may provide for dedication of land, payments in lieu of impact fees, or actual infrastructure improvements. Such development agreements may allow offsets against

impact fees for contributions made concurrently or to be made in the future in cash, or by assessments or dedication of land or by actual construction of all or part of a public facility by the affected property owner.

[Amended by Act of the County Commission, effective November 6, 2003]

## **Section 6. ANNUAL REVIEW AND ADJUSTMENTS**

### **(A) Annual Review**

(1) At least once every year not later than January 31st of each year, beginning in the year 2005, and prior to County Commission's adoption of the Annual Budget and Capital Improvements Program, the Impact Fee Coordinator or a designee chosen by the Impact Fee Coordinator shall coordinate the preparation and submission of an Annual Report to the County Executive and County Commission on the subject of impact fees.

[Amended by Act of the County Commission, effective July 8, 2004.]

(2) The Annual Report may include any or all of the following:

(a) recommendations for amendments, if appropriate, to these procedures or to specific ordinances adopting impact fees for particular public facilities;

(b) proposed changes to the County Capital Improvements Program, including the identification of additional public facilities anticipated to be funded wholly or partially with impact fees;

(c) proposed changes to the boundaries or creation of Impact Fee Districts, if applicable;

(d) proposed changes to impact fee schedules as set forth in the ordinances imposing and setting impact fees for particular public facilities;

(e) proposed changes to level of service standards for particular public facilities;

(f) proposed changes to any impact fee calculation methodology;

(g) proposed changes to the population, housing, land use, persons per household or non-residential development projections included in the Impact fee Calculation Methodology Report and upon which the impact fee amounts have been determined; or

(h) other data, analysis or recommendations as the Impact Fee Coordinator or appropriate designee may deem appropriate, or as may be requested by the County Commission.

(3) **Submission of Impact Fee Annual Report and County Commission Action.** The Impact Fee Coordinator or the Impact Fee Coordinator's designee shall submit the Annual Report to the County Commission, who shall receive the Annual Report and which may take such actions as they deem appropriate, including, but not limited to, requesting additional data or analyses and holding public workshops and/or public hearings.

**(B) Annual Adjustments**

(1) On April 1, 2005, and on April 1 of each year thereafter in which this Ordinance is in effect, the amount of any impact fee may be automatically adjusted to account for inflationary increases in the cost of providing public facilities utilizing the most recent Quantity and Price Indexes for Gross Government Fixed Investment by Type, published by the United States Bureau of Economic Analysis, using the most appropriate type of New Building construction for each specific Impact Fee.

(2) The Impact Fee Coordinator shall make the automatic annual adjustment unless the County Commission, in its Annual Review, determines an alternate adjustment is appropriate.

(3) Nothing herein shall prevent the County Commission from electing to retain existing impact fees, from electing to waive the inflation adjustment for any given fiscal year, or from making any other adjustment in the amount of the impact fee which conforms with the law.

**Section 7. ENFORCEMENT**

**(A)** It is unlawful for any person or entity to enlarge, alter or change any use of property or to erect, construct, enlarge, alter, repair, move, improve, make, put together or convert any building in the County, or attempt to do so, or cause the same to be done, without first paying all impact fees imposed by this Ordinance.

**(B)** In the event a fee is not paid as required hereunder, the County Attorney may institute an action to recover the fee and enjoin the use of the property until the fee is paid. The person who fails so to pay shall be responsible for the costs of such suit, including reasonable attorney's fees.

**(C)** In the event that a Municipality issues a permit for a development for which the payment of an impact fee is required, without evidence of the payment of such impact fee to the County Government, the County Government may institute an action to recover the fee.

## **Section 8. SEPARABILITY AND CONSTRUCTION**

### **(A) Liberal Construction**

The provisions of this Ordinance shall be liberally construed to effectively carry on its purposes in the interest of further promoting and protecting the public health, safety and welfare.

### **(B) Separability**

(1) If any section, subsection, sentence, clause, phrase or portion of this Ordinance is, for any reason, held to be invalid or unconstitutional by any court of competent jurisdiction, such section, subsection, sentence, clause, phrase or portion of this Ordinance shall be deemed to be a separate, distinct and independent provision, and such holding shall not affect the validity of the remaining provisions of this Ordinance nor impair or nullify the remainder of this Ordinance, which shall continue in full force and effect.

(2) If the application of any provision of this Ordinance to any new development is declared to be invalid by a decision of any court of competent jurisdiction, the intent of the County Commissioners is that such decision shall be limited only to the specific new development expressly involved in the controversy, action or proceeding in which such decision of invalidity was rendered. Such decision shall not affect, impair, or nullify this Ordinance as a whole or the application of any provision of this Ordinance to any other new development.

The undersigned hereby certifies that this amended Ordinance was approved and adopted by the Jefferson County Commission on the 7<sup>th</sup> Day of April, 2016, effective June 1, 2016.

#### **JEFFERSON COUNTY COMMISSION**

**ATTEST:**

\_\_\_\_\_  
Jennifer Maghan, County Clerk

By:

\_\_\_\_\_  
Patricia A. Noland, President

## Section 1

### C. Definitions

#### (Numbered as Appropriate) **Accessory Agricultural Dwelling Unit**

A dwelling unit that is incidental and subordinate to the principal dwelling unit, which is located on the same lot as the principal building and meets all of the following criteria: (a) is limited in size to a maximum of 1,700 heated square feet, gross floor area; (b) is located on a property for which the primary use is an agricultural use as defined by this ordinance; (c) is located on a property of at least 10 acres in area; and (d) is limited to use by a person (and family) who performs agricultural work on the property or acts as a caretaker for the property. An Accessory Agricultural Dwelling Unit must have a valid and active Zoning Certificate pursuant to the Jefferson County Zoning and Development Review Ordinance.

## Section 2

### F. Affordable Housing Discount

2.....In the case where a property is entitled by zoning to have an Accessory Agricultural Dwelling Unit and already has a primary dwelling unit on the property; then, only for the purposes of determining qualification for the Affordable Housing Discount, the Accessory Agricultural Dwelling Unit's market value shall be determined as follows:

The market value of the Accessory Agricultural Dwelling Unit plus the value of one acre of 'Agriculturally Assessed' land. The primary dwelling and all other structures on the property and all land in excess of the one acre of agricultural land shall not be considered.



AGENDA REQUEST FORM  
[www.jeffersoncountywv.org](http://www.jeffersoncountywv.org)



Name: Roger Goodwin, Chief County Engineer

Department or Organization: Engineering Department

Estimation of amount of time needed for appointment: 10 minutes

Date Requested – 1<sup>st</sup> Choice: April 7, 2016

Date Requested – 2<sup>nd</sup> Choice: April 28, 2016

Subject (*Wording to be placed on agenda*): Building Code Board of Appeals – Appointment of Board Members

Please provide the County Commission with a description of your request or presentation, including any background information:

**The International Residential Code (IRC) and the International Building Code (IBC) have a provision for a Building Code Board of Appeals. The board's responsibility is to render a decision on whether or not the Building Official's interpretation of the building code is correct. This is the only responsibility of the board, they do not have the authority to grant waivers or variances from the building code, even due to hardship. Also, they cannot rewrite or amend portions of the building code.**

However, West Virginia State Code, Title 87-4, "State Building Code", §87-4-4, "National Standards and Codes", subsection 4.1.a.2, it replaces Section 113.3 of the International Building Code (IBC) with new language. It states that *"the board shall consist of five members.....who are qualified by experience and training to pass on matters pertaining to building construction...."* It also says that *"they may include, but are not limited to, a WV Registered Professional Architect or Engineer, or a WV Licensed General Building, Residential, Electrical, Piping, Plumbing, Mechanical, or Fire Protection Contractor, with at least 10 years' experience, five of which shall be in responsible charge."*

The length of term of appointment to the board is not addressed; however, I recommend that they be appointed for a two year term. The board only meets when there is an appeal of a decision/interpretation by the Building Code Official.

The following persons are volunteering to serve on the board:

<u>Name</u>	<u>Employment Type</u>
Pete Kubic	Residential & Commercial Builder/Contractor
Tim Offutt	Supervisor/Electrician – Todd's Electric
Sara Lambert, AIA	Architect (WV licensed)
Alicia McCormick, PE	Structural Engineer (WV registered)
Tim McClenahan	Residential Builder/Contractor

Email letters from each board member volunteer are attached indicating their willingness to serve.

Is this a funding request?    No  
If so, how much?

Recommended motion (*Please type out the wording of the motion that you would like the Commission to approve*):

**Move to appoint the five members as presented to the Building Code Board of Appeals for a 2 year term beginning on July 1, 2016.**

Attach supporting documents for request, or request may be denied. **Email letters are attached.**  
If not attached, explain:

Is equipment needed?    Projector Y/N No    Internet/Wi Fi    Y/N No    Telephone for conference call    Y/N No

Contact information:

Email address: [engineering@jeffersoncountywv.org](mailto:engineering@jeffersoncountywv.org) Phone Number: 304-728-3257

FOR COMMISSION STAFF USE ONLY – FINANCIAL IMPACT/COMMENTS

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## Roger Goodwin

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**From:** kubicconstr@aol.com  
**Sent:** Tuesday, March 22, 2016 9:18 PM  
**To:** Michael Monaghan  
**Cc:** Engineering Department  
**Subject:** Re: Building Code Appeals Board appointment

**Follow Up Flag:** Follow up  
**Flag Status:** Flagged

Michael, yes please consider this email as my request to serve on the Jefferson County Building Code Board of Appeals. Let me know if you need any other information from me  
Thank You,  
Peter Kubic

Sent from my iPad

On Mar 22, 2016, at 3:44 PM, Michael Monaghan <[mmonaghan@jeffersoncountywv.org](mailto:mmonaghan@jeffersoncountywv.org)> wrote:

<image001.gif>  
Dear Pete,

You indicated to me in a previous conversation that you are willing to volunteer to serve on the Jefferson County Building Code Board of Appeals. The board's responsibility is to render a decision on whether or not the Building Official's interpretation of the building code is correct, when that interpretation is appealed by a design professional, contractor, builder, etc.

The Chief County Engineer/Building Code Official is in the process of presenting board member names to the County Commission for their consideration of appointment to the board. The term of appointment will probably be for two years. Please confirm that you are willing serve by responding to this email.

Thanks!

**Roger Goodwin, PE, CFM**  
**Chief County Engineer**  
Jefferson County Engineering Department  
P.O. Box 716  
116 East Washington Street, Suite 100  
Charles Town, WV 25414  
[Engineering@jeffersoncountywv.org](mailto:Engineering@jeffersoncountywv.org)

*Michael Monaghan*  
Building Inspector  
Jefferson County Engineering

116 E. Washington St.  
Charles Town, WV 25414

(304)725-2998 – Work

(304)728-3953 – Fax

[mmonaghan@jeffersoncountywv.org](mailto:mmonaghan@jeffersoncountywv.org)

## Roger Goodwin

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**From:** Tim Offutt <toddelectrictso@citlink.net>  
**Sent:** Wednesday, March 23, 2016 6:04 AM  
**To:** 'Michael Monaghan'  
**Subject:** RE: Building Code Appeals Board appointment

**Follow Up Flag:** Follow up  
**Flag Status:** Flagged

Yes, I am willing to serve on the Building Code Appeals Board.

Please let me know if there as anything else needed.

Tim Offutt

Todd Electric Inc.

**From:** Michael Monaghan [<mailto:mmonaghan@jeffersoncountywv.org>]  
**Sent:** Tuesday, March 22, 2016 3:46 PM  
**To:** [toddelectrictso@citlink.net](mailto:toddelectrictso@citlink.net)  
**Cc:** 'Engineering Department' <[engineering@jeffersoncountywv.org](mailto:engineering@jeffersoncountywv.org)>  
**Subject:** Building Code Appeals Board appointment

Dear Tim,

You indicated to me in a previous conversation that you are willing to volunteer to serve on the Jefferson County Building Code Board of Appeals. The board's responsibility is to render a decision on whether or not the Building Official's interpretation of the building code is correct, when that interpretation is appealed by a design professional, contractor, builder, etc.

The Chief County Engineer/Building Code Official is in the process of presenting board member names to the County Commission for their consideration of appointment to the board. The term of appointment will probably be for two years. Please confirm that you are willing serve by responding to this email.

Thanks!

**Roger Goodwin, PE, CFM**  
**Chief County Engineer**  
Jefferson County Engineering Department  
P.O. Box 716  
116 East Washington Street, Suite 100  
Charles Town, WV 25414

304-728-3257  
[Engineering@jeffersoncountywv.org](mailto:Engineering@jeffersoncountywv.org)

Michael Monaghan

Building Inspector  
Jefferson County Engineering  
116 E. Washington St.  
Charles Town, WV 25414

(304)725-2998 – Work  
(304)728-3953 – Fax  
[mmonaghan@jeffersoncountywv.org](mailto:mmonaghan@jeffersoncountywv.org)

## Roger Goodwin

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**From:** Timothy Mcclenahan <southernhbllc@aol.com>  
**Sent:** Wednesday, March 23, 2016 6:24 PM  
**To:** Michael Monaghan  
**Subject:** Re: Building Code Appeals Board appointment

**Follow Up Flag:** Follow up  
**Flag Status:** Flagged

Dear Mike,

Yes I would like to be on the Jefferson County Building Code Board of Appeals. Please let me know how I can prepare to serve when needed. This is an honor I look forward working together thank you for the invitation.

Tim McClenahan  
Capital Builders WV, Inc.

On Mar 22, 2016, at 3:46 PM, Michael Monaghan <[mmonaghan@jeffersoncountywv.org](mailto:mmonaghan@jeffersoncountywv.org)> wrote:

<image001.gif>

Dear Tim,

You indicated to me in a previous conversation that you are willing to volunteer to serve on the Jefferson County Building Code Board of Appeals. The board's responsibility is to render a decision on whether or not the Building Official's interpretation of the building code is correct, when that interpretation is appealed by a design professional, contractor, builder, etc.

The Chief County Engineer/Building Code Official is in the process of presenting board member names to the County Commission for their consideration of appointment to the board. The term of appointment will probably be for two years. Please confirm that you are willing serve by responding to this email.

Thanks!

**Roger Goodwin, PE, CFM**  
**Chief County Engineer**  
Jefferson County Engineering Department  
P.O. Box 716  
116 East Washington Street, Suite 100  
Charles Town, WV 25414

304-728-3257  
[Engineering@jeffersoncountywv.org](mailto:Engineering@jeffersoncountywv.org)

*Michael Monaghan*

Building Inspector  
Jefferson County Engineering  
116 E. Washington St.  
Charles Town, WV 25414

(304)725-2998 – Work

(304)728-3953 – Fax

[mmonaghan@jeffersoncountywv.org](mailto:mmonaghan@jeffersoncountywv.org)

## Roger Goodwin

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**From:** Alicia McCormick <aliciafmccormick@gmail.com>  
**Sent:** Tuesday, March 22, 2016 4:12 PM  
**To:** Michael Monaghan  
**Cc:** Engineering Department  
**Subject:** Re: Building Code Appeals Board appointment

**Follow Up Flag:** Follow up  
**Flag Status:** Flagged

Hello Michael. I am willing to help, but a little concerned that there may be a conflict of interest, since I am a design professional myself, and work closely with local architects and builders. If one of my clients appealed, it could put me in a awkward position, though I'm not usually afraid to give clients "bad news" in general ("You want to do WHAT?! Oh, no way!")

Please discuss this with your colleagues, and let me know what you think.

Best regards,  
Alicia McCormick

On Tue, Mar 22, 2016 at 3:46 PM, Michael Monaghan <[mmonaghan@jeffersoncountywv.org](mailto:mmonaghan@jeffersoncountywv.org)> wrote:

Dear Alicia,

You indicated to me in a previous conversation that you are willing to volunteer to serve on the Jefferson County Building Code Board of Appeals. The board's responsibility is to render a decision on whether or not the Building Official's interpretation of the building code is correct, when that interpretation is appealed by a design professional, contractor, builder, etc.

The Chief County Engineer/Building Code Official is in the process of presenting board member names to the County Commission for their consideration of appointment to the board. The term of appointment will probably be for two years. Please confirm that you are willing serve by responding to this email.

Thanks!

Roger Goodwin, PE, CFM

**Chief County Engineer**

Jefferson County Engineering Department

P.O. Box 716

116 East Washington Street, Suite 100

Charles Town, WV 25414

[304-728-3257](tel:304-728-3257)

[Engineering@jeffersoncountywv.org](mailto:Engineering@jeffersoncountywv.org)

*Michael Monaghan*

Building Inspector

Jefferson County Engineering

116 E. Washington St.

Charles Town, WV 25414

[\(304\)725-2998](tel:304-725-2998) – Work

[\(304\)728-3953](tel:304-728-3953) – Fax

[mmonaghan@jeffersoncountywv.org](mailto:mmonaghan@jeffersoncountywv.org)

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Alicia F. McCormick

## Roger Goodwin

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**From:** Sara Lambert <sara@saralambert.com>  
**Sent:** Wednesday, March 23, 2016 8:20 AM  
**To:** Michael Monaghan  
**Cc:** engineering@jeffersoncountywv.org  
**Subject:** Re: Building Code Appeals Board appointment

**Follow Up Flag:** Follow up  
**Flag Status:** Flagged

Hi Mike-

Yes, I would be happy to serve-

Thanks!

Sara

Sara Lambert  
Architect

707-326-6443 cell  
717-326-6446 fax

[www.saralambert.com](http://www.saralambert.com)

On Mar 22, 2016, at 3:46 PM, Michael Monaghan <[mmonaghan@jeffersoncountywv.org](mailto:mmonaghan@jeffersoncountywv.org)> wrote:

<image001.gif>

Dear Sara,

You indicated to me in a previous conversation that you are willing to volunteer to serve on the Jefferson County Building Code Board of Appeals. The board's responsibility is to render a decision on whether or not the Building Official's interpretation of the building code is correct, when that interpretation is appealed by a design professional, contractor, builder, etc.

The Chief County Engineer/Building Code Official is in the process of presenting board member names to the County Commission for their consideration of appointment to the board. The term of appointment will probably be for two years. Please confirm that you are willing serve by responding to this email.

Thanks!

**Roger Goodwin, PE, CFM**  
**Chief County Engineer**  
Jefferson County Engineering Department  
P.O. Box 716  
116 East Washington Street, Suite 100  
Charles Town, WV 25414

304-728-3257

[Engineering@jeffersoncountywv.org](mailto:Engineering@jeffersoncountywv.org)

*Michael Monaghan*

Building Inspector

Jefferson County Engineering

116 E. Washington St.

Charles Town, WV 25414

(304)725-2998 – Work

(304)728-3953 – Fax

[mmonaghan@jeffersoncountywv.org](mailto:mmonaghan@jeffersoncountywv.org)

AGENDA REQUEST FORM  
[www.jeffersoncountywv.org](http://www.jeffersoncountywv.org)



Name: **Roger Goodwin, Chief County Engineer**

Department or Organization: **Engineering Department**

Estimation of amount of time needed for appointment: **5 minutes**

Date Requested – 1<sup>st</sup> Choice: **April 7, 2016**

Date Requested – 2<sup>nd</sup> Choice: **April 28, 2016**

Subject (*Wording to be placed on agenda*): **Burch Manor Subdivision (JCPC File No. 02-12)  
Closing of Bonding Bank Escrow Account**

Please provide the County Commission with a description of your request or presentation, including any background information:

**The Burch Manor Subdivision bonding bank escrow account (Bank of Charles Town #3148998) has a balance of \$5,963.31 left after site work was completed by staff due to the developer defaulting on the project. Attached is an invoice for staff's time in the amount of \$6,737.12 that we want to charge against the remaining balance and then deposit the funds in the County Commission's general revenue fund; and then close the bank escrow account.**

Is this a funding request? **No** If so, how much?

Recommended motion (*Please type out the wording of the motion that you would like the Commission to approve*):

**Move to authorize the invoicing of charges for staff's time against the Burch Manor Subdivision project (JCPC File No. 02-12), and the acceptance of partial reimbursement and the closing of the bank escrow account, as presented.**

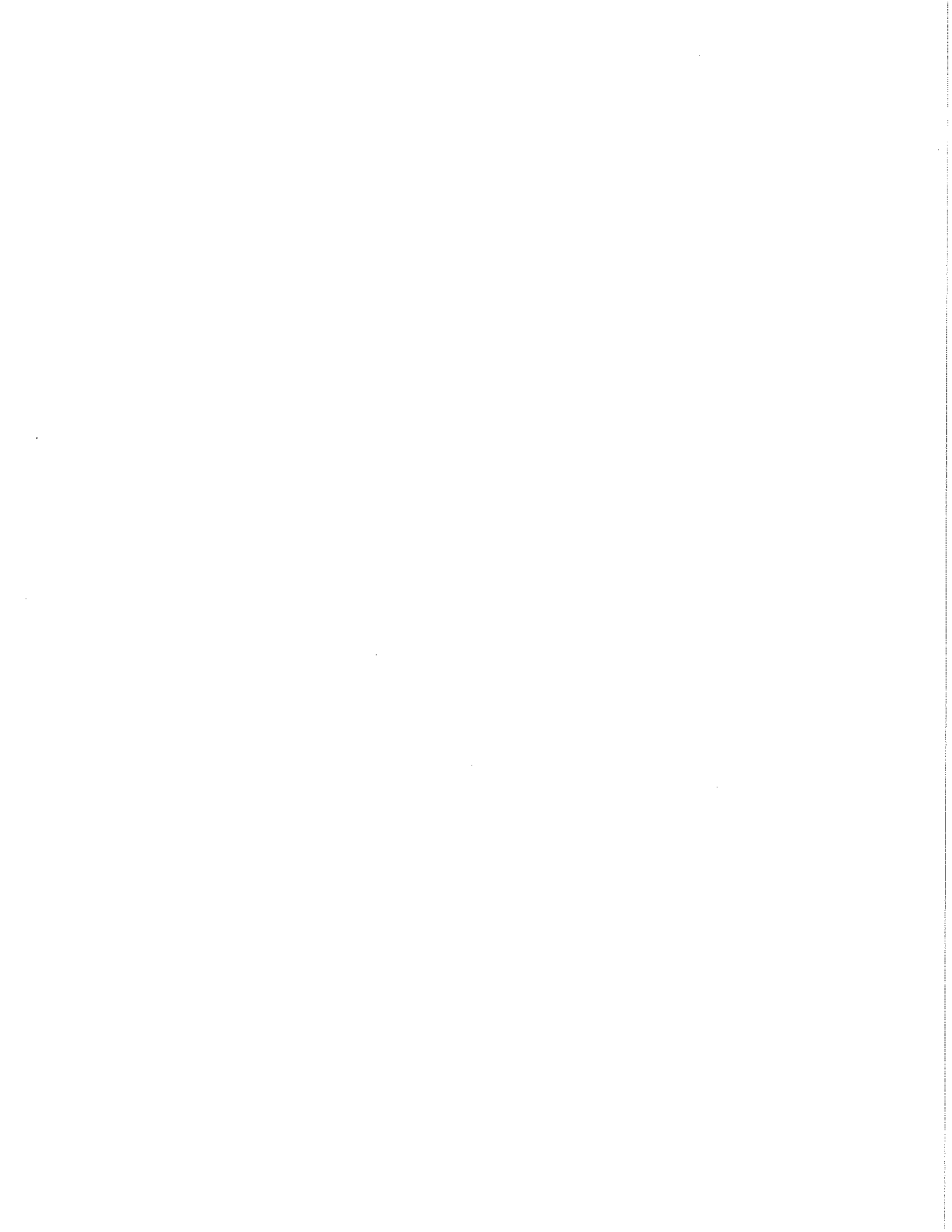
Attach supporting documents for request, or request may be denied. **Invoice**  
If not attached, explain:

Is equipment needed? Projector **Y/N No** Internet/Wi Fi **Y/N No** Telephone for conference call **Y/N No**

Contact information:

Email address: [engineering@jeffersoncountywv.org](mailto:engineering@jeffersoncountywv.org) Phone Number: 304-728-3257

**FOR COMMISSION STAFF USE ONLY – FINANCIAL IMPACT/COMMENTS**



**County Commission of Jefferson County, West Virginia**

**P.O. Box 250  
Charles Town, WV 25414**

**Invoice**

**April 7, 2016**

To: Sheriff of Jefferson County  
Jefferson County Commission  
Burch Manor Subdivision Bond  
c/o Bank of Charles Town  
P. O. Box 916  
Charles Town, WV 25414

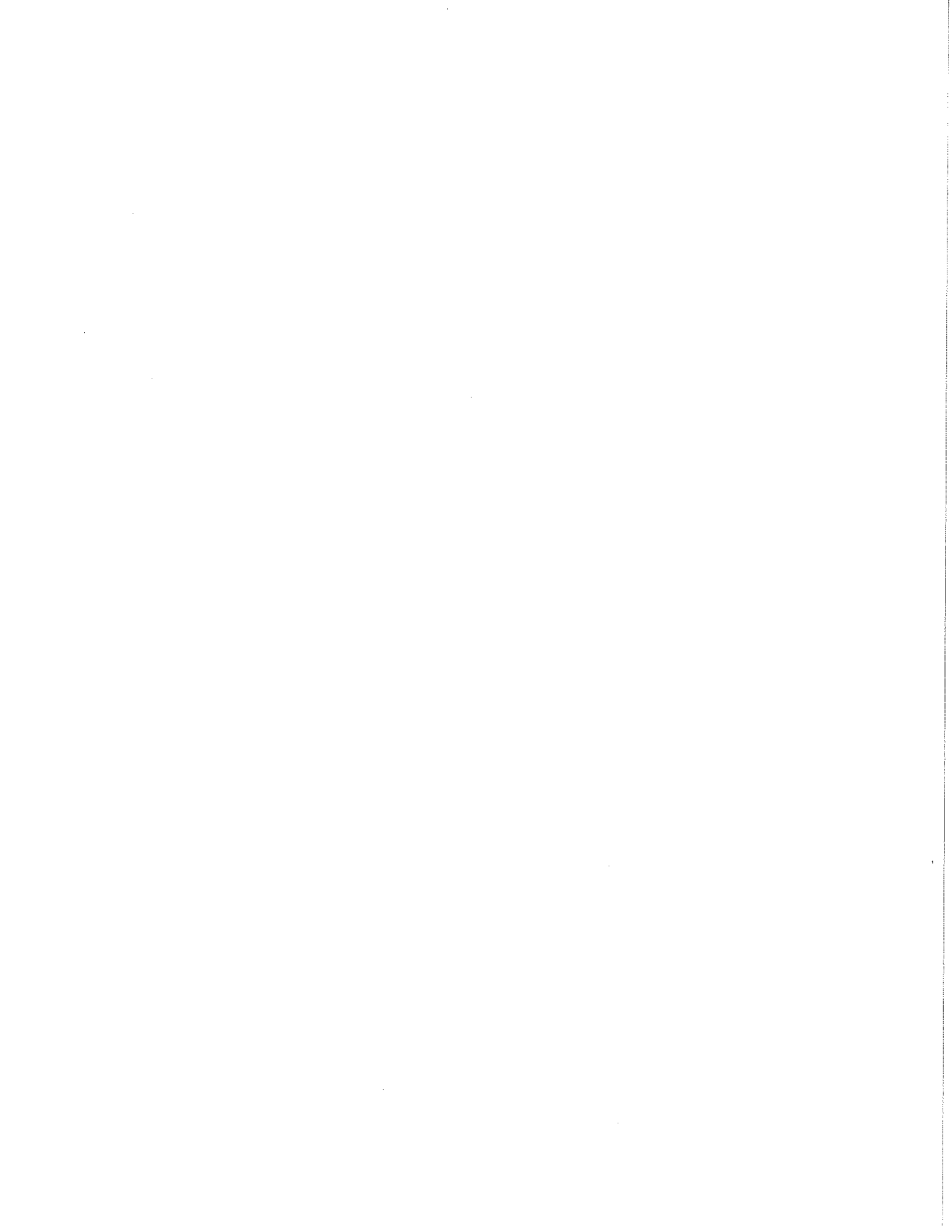
Jefferson County Engineering Time/Expenses to close out  
Burch Manor Subdivision File #02-12

Project Management - Jefferson County Engineering Department

Chief County Engineer	31.5 hr	\$150/hr	\$4,725.00
Land Development Inspector	6 hr	\$125/hr	\$ 750.00
Administrative Assistant	6.5 hr	\$85/hr	\$ 553.00
Ordinance Compliance Officer	5 hr	\$90/hr	<u>\$ 450.00</u>
		Project Management Subtotal =	<b>\$6,478.00</b>
Printing			\$ 81.13
Advertising			\$ 177.99
		GRAND TOTAL	<b>\$6,737.12</b>

**TOTAL AMOUNT DUE (net 30 days from date of Invoice: April 7, 2016) \$6,737.12**

Payable To: Jefferson County Commission  
C/O Jefferson County Engineering Department  
P.O. Box 716  
Charles Town, WV 25414  
Attn: Roger Goodwin, Chief County Engineer



AGENDA REQUEST FORM  
[www.jeffersoncountywv.org](http://www.jeffersoncountywv.org)



Name: **Roger Goodwin, Chief County Engineer**

Department or Organization: **Engineering Department**

Estimation of amount of time needed for appointment: **10 minutes**

Date Requested – 1<sup>st</sup> Choice: **April 7, 2016**

Date Requested – 2<sup>nd</sup> Choice: **April 28, 2016**

Subject (*Wording to be placed on agenda*): **Clear Field Estates (JCPC File No. 00-32)  
Storm Drainage Easement – Engineer-of-Record Proposal**

Please provide the County Commission with a description of your request or presentation, including any background information:

The Clear Field Estates Subdivision is a 7 lot subdivision located on Lloyd Road(Route 13/2), off of Withers Larue Road, near Rippon. The developer defaulted on the bond and completion of the site improvements. One of the items remaining to be completed is construction of a trapezoidal drainage ditch within a platted stormwater drainage easement running along the subdivision road.

However, construction of the drainage ditch will necessitate the removal and reconstruction of three driveways that now cross the natural drainage path. The property owners prefer that their driveways not be altered and be left as is. This can be accomplished by not constructing the drainage ditch and instead platting additional stormwater drainage easement to allow the drainage to remain in the natural flow path. Attached are letters from the three affected property owners indicating their agreement to the recording of a drainage easement instead of the construction of the drainage ditch.

Allegheny Surveys, Inc., the engineer-of-record, has provided the attached proposal to draft a drainage easement plat and record it at the County Clerk's office. The work will also include a "redline revision" to the Preliminary Plat. Recording the additional easement will allow the driveways and drainage to remain unchanged, but still meet the technical requirements of the ordinance.

Bond funds in the amount of \$11,809.50 are being held in a bank escrow account at the Bank of Charles Town (account #3147096). We are requesting acceptance of the proposal and approval to hire the engineer-of-record to complete the work in the amount of \$6,250.00. The work will be paid for with funds from the bank escrow account. Charges for staff's time in managing the project will then be charged against the remaining balance and the escrow account closed.

Is this a funding request?    **No**            If so, how much?

Recommended motion (*Please type out the wording of the motion that you would like the Commission to approve*):

Motion Requested: **Move to accept the proposal presented and approve allowing staff to proceed with completing the storm drainage easement work; and authorize the invoicing of charges for staff's time against the Clear Field Subdivision (JCPC File No. 00-32) project and the acceptance of partial reimbursement and then close the bank escrow account.**

Attach supporting documents for request, or request may be denied. **Engineer-of Record's Proposal & Lot Owners' signed letters of approval.**

If not attached, explain:

Is equipment needed?      Projector **Y/N No**      Internet/Wi Fi **Y/N No**      Telephone for conference call **Y/N No**

Contact information:

Email address: [engineering@jeffersoncountywv.org](mailto:engineering@jeffersoncountywv.org) Phone Number: 304-728-3257

<u>FOR COMMISSION STAFF USE ONLY – FINANCIAL IMPACT/COMMENTS</u>



March 9, 2016

Jefferson County Engineering Department  
116 E. Washington Street  
P.O. Box 716  
Charles Town, WV 25414  
304-728-3257  
[jkent@jeffersoncountywv.org](mailto:jkent@jeffersoncountywv.org)

Re: Clearfield Subdivision Redlined Revision and Easement Plats

Allegheny Surveys, Inc. (ASI) proposes to prepare and submit the following documents for you (Client) relating to the proposed redlined revision of the approved "Clear Field" subdivision and easement plats for lots 3-5 located in Kabletown District, Jefferson County, West Virginia. This property is shown on the Jefferson County Assessor's Tax Map 12 as Parcels 2.9, 2.10, and 2.11, and is comprised of approximately 13 acres.

#### **BASIS FOR THE PROPOSAL**

- Current edition of the Jefferson County Land Development Ordinance.
- All plans will be prepared to current Jefferson County standards.

#### **I. ASSUMPTIONS**

This proposal/contract is based on the following assumptions:

- All fees to the Jefferson County or any other agency will be the responsibility of the Client.
- The redline revision and easement to be created on Lots 3-5 will conform to the attached sketch
- The Jefferson County Engineering Department will email a PDF copy of the approved Clearfield Subdivision Preliminary Plat for use in creating the redlined revision.

**This work will include:**

**Task 1: Redlined Revisions:** ASI will prepare a **redlined revision** to the approved Preliminary Plat according to the sketch provided via email on 3/1/2016, and attached to this proposal. This task will include addressing and responding to comments from Jefferson County that could have been reasonably anticipated by written standards in the ordinance.

**FEE: Lump Sum: \$3,500.00**

**BIRCH RIVER OFFICE**  
237 Birch River Road  
Birch River, WV 26610  
*phone:* 304-649-8606  
*fax:* 304-649-8608

**BRIDGEPORT OFFICE**  
172 Thompson Drive  
Bridgeport, WV 26330  
*phone:* 304-848-5035  
*fax:* 304-848-5037

**ALUM CREEK OFFICE**  
P.O. Box 108 • 1413 Childress Rd  
Alum Creek, WV 25003  
*phone:* 304-756-2949  
*fax:* 304-756-2948

**MARTINSBURG OFFICE**  
25 Lights Addition Drive  
Martinsburg, WV 25404  
*phone:* 304-901-2162  
*fax:* 304-901-2182

**Task 2: Surveying Services:** Preparation of easement plats for Lots 3-5 in order to create the proposed additional storm drainage easement shown on the attached sketch. This task will include addressing and responding to any governmental agency comments from Jefferson County that could have been reasonably anticipated by written standards in the ordinance, as well as services and fees to record these plats.

**FEE: Lump Sum: \$1,850.00**

**Task 3: Meeting, Prints, etc.** Includes the following:

- a) All prints necessary for submission to the various agencies.
- b) ASI will attend all meetings and conferences required by the client or his representatives and will attend all required meetings with the Jefferson County Planning and Engineering Departments

**FEE: Lump Sum: \$ 900.00**

**II. EXCLUSIONS**

We exclude from this proposal/contract any work not included in the scope of work. We specifically exclude from the scope of our proposal/contract the following items.

- o Any fees to Jefferson County (other than plat recording fees) or any other agency;
- o The design of any offsite facilities;
- o Any client directed changes, except for minor changes prior to the submission of all work;
- o Any environmental studies, earthwork studies, geotechnical studies, traffic studies, wetland identification/delineation, construction inspection, construction stakeout, or structural design.

**III. FEES**

This project will be billed monthly based upon the work completed during the month.

This contract is subject to the general terms and conditions attached hereto.

Any modification to the scope of the project which would require additional work to be performed by Allegheny Surveys, Inc. ("ASI") will be performed and billed in accordance with the attached hourly rate schedule. This contract is subject to the general terms and conditions attached.

Any such change in the scope of the project will be presented to the Client for his agreement prior to performing any additional services.

If you have any questions, or need any additional clarification please feel free to telephone me at your earliest convenience. If everything is satisfactory, please print and execute an original and return it with a check for our retainer to our office.

Very truly yours,  
Allegheny Surveys, Inc.



Karen K. Brill, P.S.  
Operations Manager

Attachments: General Terms and Conditions

The above proposal/contract of Allegheny Surveys, Inc. is accepted:

\_\_\_\_\_  
Print (Type) Individual, Firm or Corporate Name of Party Legally Responsible for Payment

\_\_\_\_\_  
Signature of Authorized Representative

\_\_\_\_\_  
Date

\_\_\_\_\_  
Print (Type) Name of Authorized Representative and Title

**ALLEGHENY SURVEYS, INC.**  
**GENERAL TERMS AND CONDITIONS**

- 1. EXPIRATION OF PROPOSAL:** It is understood that this proposal is valid for a period of sixty (60) days from the date of the proposal. Upon the expiration of this period of time, Allegheny Surveys, Inc. (hereinafter, "Allegheny") reserves the right to review the proposed basis of payment and fees, to allow for changing costs, as well as to adjust the time of performance to conform to work loads.
- 2. AUTHORIZATION TO PROCEED:** Upon receipt of the Client's authorization to proceed with the work, either in writing or verbal, Allegheny's proposal to the Client becomes a binding Agreement between the parties to include these General Terms and Conditions. It is not the intention of Allegheny to have the Agreement subject to the provision of any Uniform Commercial Code, nor to accept those terms and conditions offered by the Client in its purchase order, requisition, or notice of authorization to proceed, except as set forth herein or as expressly accepted in writing. Written acknowledgement of receipt or the actual performance of services subsequent to receipt of any such purchase order, requisition, or notice of authorization to proceed is specifically deemed not to constitute acceptance of any terms or conditions contrary to those set forth herein. Allegheny does consider a signed and telecopied contract to be a legal and binding document.
- 3. SCOPE OF SERVICES:** The Scope of Services performed under this Agreement shall be as described in the proposal or other cover document of which these Terms and Conditions are made a part. Separate "Agreement Amendments" signed by authorized representatives of the Client and Allegheny may, from time to time, describe and incorporate into this Agreement additional or different Services to be performed under this Agreement. Such Agreement Amendments shall set forth any matters relating to the performance of the Services as Client and Allegheny may agree upon. The terms and conditions of this Agreement shall apply to the Agreement Amendments, except to the extent expressly modified by such Change Order. Allegheny's services with regard to the specific properties covered by this Agreement and subsequent Agreement Amendments, if any, shall hereinafter be referred to as the "Project" or "Projects".
- 4. STANDARD OF CARE:** In providing services under this Agreement, Allegheny will endeavor to perform in a manner consistent with that degree of care and skill ordinarily exercised by members of the same profession currently practicing under similar circumstances. Client's indemnification and other remedies against Allegheny provided for in this Agreement shall be solely predicated on Allegheny's gross negligence or willful misconduct in the performance of its services.
- 5. INVOICING AND PAYMENT:**

  - A. Invoices shall be submitted on a monthly basis, terms net upon receipt and shall be considered past due if payment is not received within thirty (30) calendar days of the date of the invoice. Past due balances shall be subject to interest at the rate of 1-1/2% per month (or the maximum rate allowable by law, whichever is less) assessed from the date of the invoice. Payments on delinquent accounts shall first be applied to accrued interest and then to the unpaid principal.
  - B. If the Client objects to all or any portion of any invoice, the Client shall notify Allegheny of the objection within fifteen (15) days from the date of Client's receipt of the invoice, give reasons for the objection, and timely pay that portion of the invoice not in dispute.
  - C. If the Client fails to make payments when due and Allegheny incurs any costs in order to collect overdue sums from the Client, the Client agrees that all such collection costs incurred shall immediately become due and payable to Allegheny. Collection costs shall include, without limitation, legal fees, collection agency fees and expenses, court costs, and reasonable Allegheny staff costs at standard billing rates for Allegheny's time spent in efforts to collect. This obligation of the Client to pay Allegheny's collection costs shall survive the term of this Agreement or any earlier termination by either party.
  - D. If the Client fails to make payments when due or otherwise is in breach of this Agreement, the Consultant may suspend performance of services upon notification of Client, which if notification is oral Allegheny shall provide written confirmation. Upon payment in full by the Client and at the Client's direction, Allegheny will resume services under this Agreement; however, depending upon the duration of the suspension of service, additional time and cost to complete the work may be required, and these shall be agreed to before resumption of services.
  - E. When the method of contract payment is based on a time and material basis, the following provisions shall apply: a) The minimum time segment for charging of field work is four (4) hours. The maximum charging of office work is one-half (1/2) hour. There is no premium charge for overtime.
  - F. Expenses properly chargeable to the work which are reimbursable at cost shall include: travel and living expenses of personnel when away from the home and office on business connected with the project; identifiable communications, shipping, reproduction costs; and expendable materials and supplies used for the project. A fifteen percent (15%) handling and administrative charge will be added to those items which are purchased from outside sources.
- 6. COSTS AND SCHEDULE CHANGES:** Costs and schedule commitments shall be subject to renegotiation for unreasonable delays caused by the Client's failure to provide specified facilities or information, for delays caused by unpredictable occurrences or force majeure, such as fires, floods, riots, strikes, unavailability of labor or materials, delays or defaults by suppliers of materials or services, process shutdown, acts of God or of the public enemy, or acts of regulations of any governmental agency. Temporary work stoppage caused by any of the above may result in additional cost (reflecting a change in scope) beyond that outlined

in this proposal. It is further understood that the response of third parties such as government agencies or equipment or material suppliers is germane to the completion of all projects requiring their review and approval or their providing of data, comments, material or equipment. Allegheny does not assume responsibility for project delays due to the untimely or unreasonable response of third parties. Any such changes to this Agreement will be covered by a duly executed Agreement Amendment as described in Paragraph 3, Scope of Services.

**7. TERMINATION OF AGREEMENT:** The Client may terminate this Agreement for Client's convenience and without cause upon giving Allegheny not less than seven (7) calendar days' written notice. Either party may terminate this Agreement for cause upon giving the other party not less than seven (7) calendar days' written notice for any of the following reasons:

A. Substantial failure by the other party to perform in accordance with the terms and conditions of this Agreement and through no fault of the terminating party.

B. Assignment of this Agreement or transfer of the Project by either party to any other entity without the prior written consent of the other party.

C. Suspension of the Project or Allegheny's services by the Client for more than sixty (60) calendar days, consecutive or in the aggregate.

D. Material changes in the conditions under which this Agreement was entered into, the Scope of Services of the nature of the Project, and the failure of the parties to reach agreement on the compensation and schedule adjustments necessitated by such changes.

In the event of termination of this Agreement by either party, the Client shall, within thirty (30) calendar days of termination, pay Allegheny for all services rendered and all reimbursable costs incurred by Allegheny up to the date of termination, in accordance with the payment provisions of this Agreement. In the event of any termination that is not the fault of Allegheny, the Client shall pay Allegheny, in addition to payment for services rendered and reimbursable costs incurred, for all expenses reasonably incurred by Allegheny in connection with the orderly termination of this Agreement, including, but not limited to, demobilization, reassignment of personnel, associated overhead costs and all other expenses directly resulting from the termination.

**8. INSURANCE:** Unless the Client requires otherwise, Allegheny will maintain insurance coverage in the following amounts:

General Liability - \$1,000,000 per occurrence; \$2,000,000 in the aggregate

Professional Liability (without pollution exclusion clause) - \$1,000,000 per occurrence; \$2,000,000 in the aggregate

Premiums for insurance in addition to the above stated normal coverage, to protect the Client and/or others when requested by the Client, shall be paid by the Client.

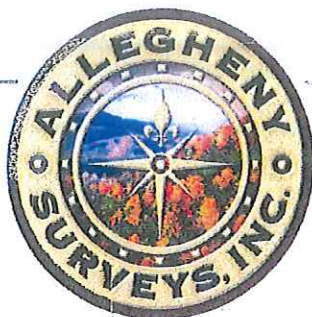
**9. PROJECT DOCUMENTS:** The Client agrees that all documents prepared for this Project are instruments of Allegheny's professional service and are exclusively for the use of this Project; they shall not be modified by others, used for other projects or used by others for additions to this Project without the expressed written consent of Allegheny. Further, all documents prepared by Allegheny on this Project are intended for the exclusive use of the Client. Should the Client intend to distribute the Project Documents to parties other than implied by the nature of the Project or to use the documents for advertising or other purposes, the Client agrees to obtain prior written approval from Allegheny. Notwithstanding any other provision of this Agreement, all reports, plans, specifications, electronic filing, field data, notes and other documents and instruments prepared by Allegheny in the performance of the Project shall remain the property of Allegheny, and Allegheny shall retain all common law, statutory and other reserved rights, including copyright(s) thereto. As provided for in the Agreement, the Client may retain copies, including copies stored on magnetic tape or disk, for information and reference in connection with the review, construction, occupancy or other intended use of the Project.

**10. ELECTRONIC FILES:** Because of the possibility that information and data delivered in electronic file format may be altered, whether inadvertently or otherwise, Allegheny reserves the right to retain the original tapes/disks and to remove from copies provided to the Client all identification reflecting the involvement of Allegheny in their preparation. Allegheny also reserves the right to retain hard copy originals of all project documentation delivered to the Client in electronic file format, which originals shall be referred to and shall govern in the event of any inconsistency between the two. Further, it is understood that the automated conversion of information and data from the system and format used by Allegheny to an alternate system or format may not be able to be accomplished without the introduction of inaccuracies, anomalies, and errors. In the event project documentation provided to the Client in electronic format is so converted by the Client, the Client agrees to assume all risks associated therewith and, to the fullest extent permitted by law, to hold harmless and indemnify Allegheny from and against all claims, liabilities, losses, damages, and costs, including, but not limited to, attorney's fees, arising therefrom or in connection therewith.

**11. CONFIDENTIALITY:** Allegheny agrees to keep confidential and not to disclose to any person or entity any data or information not previously known to and generated by Allegheny or furnished to Allegheny and marked CONFIDENTIAL by the Client, except to Allegheny's employees, subconsultants and the general contractor and subcontractors on a need to know basis in the performance of services for the Project. These provisions shall not apply to information in whatever form that is in the public domain, nor shall it restrict Allegheny from giving notices required by law or complying with an order to provide information or data when such order is issued by a court, administrative agency or other legitimate authority, or if in the opinion of Allegheny's legal counsel disclosure is reasonably necessary for Allegheny to defend itself from any legal action or claim.

12. **SUBCONSULTANTS:** To carry out the Scope of Services of this Agreement, Allegheny may engage the services of any subconsultants when, in Allegheny's sole opinion, it is appropriate to do so. Such subconsultants may include, but not necessarily be limited to: civil, electrical, mechanical, structural, or geotechnical engineers; testing laboratories; aerial photogrammetrists; and land surveyors.
13. **CONTRACTS/SUBCONTRACTS:** By doing business with Allegheny, the Client agrees with Executive Order 11246 which prohibits discrimination because of Race, Color, Religion, Sex or National Origin, and requires affirmative action to ensure equality of opportunity in all aspects of employment.
14. **CLIENT'S DUTY TO NOTIFY OF HAZARDS:** Client agrees to advise Allegheny promptly of any known hazardous substances or any know suspected condition existing in, on or near the site presenting a potential danger to human health or the environment. If Client fails to advise Allegheny, Client assumes full responsibility and liability and shall hold Allegheny harmless from any or all claims, demands, suits and liabilities for personal injury, disease, and/or death, medical expenses, including but not limited to, continued health monitoring, property damage, economic loss, including consequential damages.
15. **SITE SAFETY:** Allegheny's site responsibilities are limited solely to the activities of Allegheny and Allegheny's employees on site. These responsibilities shall not be inferred to any party to mean that Allegheny has responsibility for site safety. Safety in, on, or about the site is the sole and exclusive responsibility of the Contractor alone. The Contractor's methods of work performance, superintendence of the Contractor's employees, and sequencing of construction are also the sole and exclusive responsibilities of the Contractor alone. Client warrants that: 1) The Contractor's responsibilities will be made clear in Client's agreement with the Contractor; 2) Client's agreement with the Contractor shall require the Contractor to indemnify, defend, and hold Client and Allegheny harmless from any claim or liability for injury or loss arising from Client's or Allegheny's alleged failure to exercise site safety responsibility; and 3) Client's agreement with the Contractor shall require the Contractor to make Client and Allegheny additional insureds under the Contractor's general liability insurance policy, which insurance protection shall be primary protection for Client and Allegheny. Given the foregoing, Client also shall, to the fullest extent permitted by law, waive any claim against Allegheny, and indemnify, defend and hold Allegheny harmless from any claim or liability for injury or loss arising from Allegheny's alleged failure to exercise site safety responsibility. Client shall also compensate Allegheny for any time spent or expenses incurred by Allegheny in defense of any such claim. Such compensation shall be based upon Allegheny's prevailing fee schedule and expense reimbursement policy.
16. **LIABILITY:** To the fullest extent permitted by law, and not withstanding any other provisions of this Agreement, the total liability, in the aggregate, of Allegheny's and Allegheny's officers, directors, partners, employees and subconsultants, and any of them, to the Client and anyone claiming by or through the Client, for any and all claims, losses, costs or damages, including attorney's fees and costs and expert-witness fees and costs of any nature whatsoever, or claims expenses resulting from or in any way related to the Project or the Agreement from any cause or causes shall not exceed the total compensation received by Allegheny under this Agreement, or the total amount of Fifty Thousand Dollars (\$50,000), whichever is greater.
17. **AUTHORIZED REPRESENTATIVES AND NOTICES:** The Client's and Allegheny's authorized representatives are as designated in the Agreement, or if not so designated, are the addressee and signatory, respectively, of the proposal or transmittal letter. The authorized representatives are authorized to receive notices, transmit information and make decisions regarding the Project on behalf of their respective parties. Others may be subsequently designated by written notice.
18. **THIRD PARTY RIGHTS:** This Agreement shall not create any rights or benefits to parties other than the Client and Allegheny.
19. **SEVERABILITY:** Any item or provision of this Agreement found to be invalid under any applicable statute or rule of law shall be deemed omitted and the remainder of this Agreement shall remain in full force and effect.
20. **SURVIVAL:** Notwithstanding completion or termination of this Agreement for any reason, all rights, duties and obligations of the parties to this Agreement shall survive such completion or termination and remain in full force and effect until fulfilled.
21. **NON-WAIVER:** The failure by Allegheny to enforce any provision of this Agreement for any reason, shall not be deemed a waiver of such provision or of Allegheny's right to enforce each and every provision of this Agreement.
22. **TITLES:** The paragraph titles used in this Agreement are for general reference only and are not part of the Agreement.
23. **GOVERNING LAW:** This Agreement shall be governed according to the laws of the State of West Virginia.
24. **DISPUTE RESOLUTION:** If a dispute arises out of or relates to this Agreement, or the breach thereof, and if the dispute cannot be settled through negotiation, it shall be subject to mediation/arbitration as a condition precedent to legal or other proceedings by either party; however, if the dispute is covered by or subject to a lien arising from the dispute, Allegheny may proceed to comply with the lien notice or filing deadlines in accordance with applicable law prior to the resolution of the dispute by mediation/arbitration. Either party may initiate mediation proceedings by written notice to the other party, and the notice date shall be the date the notice is postmarked, emailed or faxed. In no event shall the request for mediation be made after the date when institution of legal or equitable proceedings based on the dispute would be barred by the application statute of limitations. Unless mutually agreed, otherwise within thirty (30) days after the date of notice for mediation, mediation/arbitration shall be in accordance with the Construction Industry Mediation Rules of the American Arbitration Association ("AAA") currently in effect. The parties shall share

the mediator/arbitrator's fees and any applicable filing fees equally. In the event that no settlement agreement can be reached by the parties during the mediation phase of the proceeding, the mediator shall immediately initiate the arbitration phase. In the arbitration phase of the proceeding, the mediator shall assume the role of the arbitrator and as the arbitrator shall be empowered to decide the outcome of the dispute. The arbitrator shall send to the parties or their counsel by regular or facsimile a written award promptly after the conclusion of the proceeding. The written award of the arbitrator shall be binding upon the parties without any right of appeal, except as allowed by the law of the State of West Virginia. This dispute resolution protocol shall operate to the exclusion of all other remedies available under the law, except those legal or equitable proceedings requiring action under a statute of limitations.



## RATE SCHEDULE

Surveying and Mapping Services

Effective Date: July 1, 2014

Junior Surveyor <sup>1</sup>	\$ 70.00	
Senior Surveyor <sup>2</sup>	\$ 100.00	
Professional Surveyor <sup>3</sup>	\$ 125.00	
Professional Engineer	\$ 145.00	
Project Designer	\$ 85.00	
3D Laser Scanner Daily Use Fee <sup>4</sup>	\$1500.00	
Expert Witness Testimony	\$ 170.00	
GPS Surveyor – Mapping Grade	\$ 85.00	
GPS Surveyor – Survey Grade	\$ 85.00	
GPS Surveyor – RTK GPS	\$ 120.00	
Robotic Surveyor	\$ 100.00	
UTV Daily Use Fee	\$ 55.00	
<u>Crews:</u>	<u>2-Man</u>	<u>3-Man</u>
Conventional	\$105.00	\$140.00
Construction & Underground	\$110.00	\$145.00
Robotic	\$135.00	
RTK GPS	\$155.00	

*Note:* Mileage will be charged at the federally mandated rate (see IRS.gov). Courthouse document copies, corner monuments (1"x30" rebar x/2 1/2" aluminum cap) and boundary paint (rust oleum oil-based, per gallon) will be charged at cost when used in the performance of boundary surveys.

<sup>1</sup>*Jr. Surveyor:* A junior level technician performing data processing activity, plotting, mapping, research, water sampling, and other duties not requiring advanced knowledge or specialized education.

<sup>2</sup>*Sr. Surveyor:* An educated and trained surveyor, licensed or unlicensed, performing high-level calculations, analysis, data management, or project management.

<sup>3</sup>*Professional Surveyor:* An educated and highly experienced licensed professional performing senior level analysis, project review and oversight, investigations, decision-making and client interaction.

<sup>4</sup>The company's Leica ScanStation 3-D laser scanner will require a crew or a Senior Surveyor or Professional Surveyor to operate. The daily use fee for the scanner is in addition to these regular personnel charges.

#### BIRCH RIVER OFFICE

237 Birch River Road  
 Birch River, WV 26610  
*phone:* 304-649-8606  
*fax:* 304-649-8608

#### BRIDGEPORT OFFICE

172 Thompson Drive  
 Bridgeport, WV 26330  
*phone:* 304-848-5035  
*fax:* 304-848-5037

#### ALUM CREEK OFFICE

P.O. Box 108 • 1413 Childress Rd  
 Alum Creek, WV 25003  
*phone:* 304-756-2949  
*fax:* 304-756-2948

#### MARTINSBURG OFFICE

25 Lights Addition Drive  
 Martinsburg, WV 25404  
*phone:* 304-901-2162  
*fax:* 304-901-2182

**JEFFERSON COUNTY, WEST VIRGINIA**  
**Engineering Department**  
**Jefferson County Government**  
116 East Washington Street, Suite 100  
P.O. Box 716  
Charles Town, West Virginia 25414

Roger Goodwin, P.E.  
Engineering Department  
Chief County Engineer

Phone: (304) 728-3256  
Fax: (304) 728-3953  
[rgoodwin@jeffersoncountywv.org](mailto:rgoodwin@jeffersoncountywv.org)

January 5, 2016

Ronney Brown  
220 Independence Lane  
Summit Point, WV 25446

Re: Clear Field Subdivision – Jefferson County Planning Commission File No. 00-32  
Incomplete Site Improvements – Developer Default of Bonding Agreement

Dear Mr. Brown,

This letter is a follow up to a recent meeting between you and Jonathan Saunders, County Engineer, and Joe Kent, Land Development Inspector, regarding our efforts to complete the required site improvements at the Clear Field Subdivision.

In 2007, the developer of the subdivision, Donald Luttrell, defaulted on his contractual agreement to complete all the site improvements required under the subdivision plan approved by the Jefferson County Planning Commission. As a result, the Jefferson County Commission called-in the bond surety for the purpose of using the funds to complete the site improvements. We are holding approximately \$11,492.00 in a bank escrow account for this purpose.

The main item that remains to be completed, is the trapezoidal drainage ditch that is to be constructed in an already existing drainage easement (approximately 12' wide) running adjacent and parallel to the street right-of-way. The trapezoidal drainage ditch begins on Lot 5 (the Brown's property) and extends across Lot 4 (the Poplar's property) and Lot 3 (the Hite's property), where it ties into another already existing drainage easement (100' wide centered on the lot line between Lot 2 & Lot 3). This drainage ditch should have been constructed and driveway culverts for Lots, 3, 4, and 5 placed in the drainage ditch. However, the drainage ditch was never constructed and the driveway culverts were not installed. Instead, driveway swales/low points have been placed in the natural drainage path, which is outside of the platted storm drainage easement.

If we are to proceed with constructing the trapezoidal drainage ditch, it will necessitate excavation and grading along the front of the three lots, cutting and removal of driveway pavement, possible placement of driveway culverts at the proper location, and repair of the driveway pavement. However, if we are to let the drainage path to remain as is, no

Letter to Ronney Brown  
January 5, 2016  
Page 2

disturbance will be required; but we will need to record an easement that is wide enough to include the natural drainage path. This will be an acceptable revision to the subdivision plan approved by the Jefferson County Planning Commission. Enclosed is a sketch of the location of the additional drainage easement required, shown in red. The 40' front building setback line is highlighted in yellow (the building setback is an area already designated on the approved plat where no structure can be constructed; this area is between the setback line and the property line). The existing storm drainage easement is highlighted in blue.

In closing, recording the additional storm water drainage easement provides a solution that results in no disturbance to your property; and we can still technically meet the requirements of the subdivision regulations and our obligation of seeing the project through to completion. If you are in agreement with this solution please sign this letter and return it to me by Friday, January 22, 2016. If all property owners are in agreement, I will then proceed with the process of hiring a surveyor to create the plat/easement documents for your signature of approval, and then record them at the county clerk's office.

Please feel free to contact me at 304-728-3256 if you have any questions or wish to meet to further discuss this matter please contact me by January 22, 2016, to schedule a meeting.

Sincerely,



Roger Goodwin, PE, CFM  
Chief County Engineer

**I agree with recording a drainage easement plat instead of constructing the drainage ditch:**

Ronney Brown



Date: 1-29-16

C: Robert & Kelly Poplar  
Kenneth & Brenda Hite

Jenni Brockman, Planning & Zoning Director  
Rebecca Burns, Office Manager  
Jonathan Saunders, County Engineer  
Joe Kent, Land Development Inspector

**JEFFERSON COUNTY, WEST VIRGINIA**  
**Engineering Department**  
**Jefferson County Government**  
116 East Washington Street, Suite 100  
P.O. Box 716  
Charles Town, West Virginia 25414

Roger Goodwin, P.E.  
Engineering Department  
Chief County Engineer

Phone: (304) 728-3256  
Fax: (304) 728-3953  
rgoodwin@jeffersoncountywv.org

January 5, 2016

Robert and Kelly Poplar  
282 Independence Lane  
Summit Point, WV 25446

Re: Clear Field Subdivision -- Jefferson County Planning Commission File No. 00-32  
Incomplete Site Improvements -- Developer Default of Bonding Agreement

Dear Mr. & Ms. Poplar,

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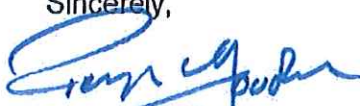
Letter to Robert & Kelly Poplar  
January 5, 2016  
Page 2

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Sincerely,




Roger Goodwin, PE, CFM  
Chief County Engineer

***We agree with recording a drainage easement plat instead of constructing the drainage ditch:***

Robert Poplar 

Date: 2/28/16

Kelly Poplar 

Date: 2/28/16

C: Kenneth & Brenda Hite  
Ronney Brown

Jenni Brockman, Planning & Zoning Director  
Rebecca Burns, Office Manager  
Jonathan Saunders, County Engineer  
Joe Kent, Land Development Inspector

**JEFFERSON COUNTY, WEST VIRGINIA**  
**Engineering Department**  
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116 East Washington Street, Suite 100  
P.O. Box 716  
Charles Town, West Virginia 25414

Roger Goodwin, P.E.  
Engineering Department  
Chief County Engineer

Phone: (304) 728-3256  
Fax: (304) 728-3953  
[rgoodwin@jeffersoncountywv.org](mailto:rgoodwin@jeffersoncountywv.org)

January 5, 2016

Kenneth and Brenda Hite  
304 Independence Lane  
Summit Point, WV 25446

Re: Clear Field Subdivision – Jefferson County Planning Commission File No. 00-32  
Incomplete Site Improvements – Developer Default of Bonding Agreement

Dear Mr. & Ms. Hite,

This letter is a follow up to a recent meeting between you and Jonathan Saunders, County Engineer, and Joe Kent, Land Development Inspector, regarding our efforts to complete the required site improvements at the Clear Field Subdivision.

In 2007, the developer of the subdivision, Donald Luttrell, defaulted on his contractual agreement to complete all the site improvements required under the subdivision plan approved by the Jefferson County Planning Commission. As a result, the Jefferson County Commission called-in the bond surety for the purpose of using the funds to complete the site improvements. We are holding approximately \$11,492.00 in a bank escrow account for this purpose.

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Letter to Kenneth & Brenda Hite  
January 5, 2016  
Page 2

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Sincerely,



Roger Goodwin, PE, CFM  
Chief County Engineer

***We agree with recording a drainage easement plat instead of constructing the drainage ditch:***

Kenneth Hite 

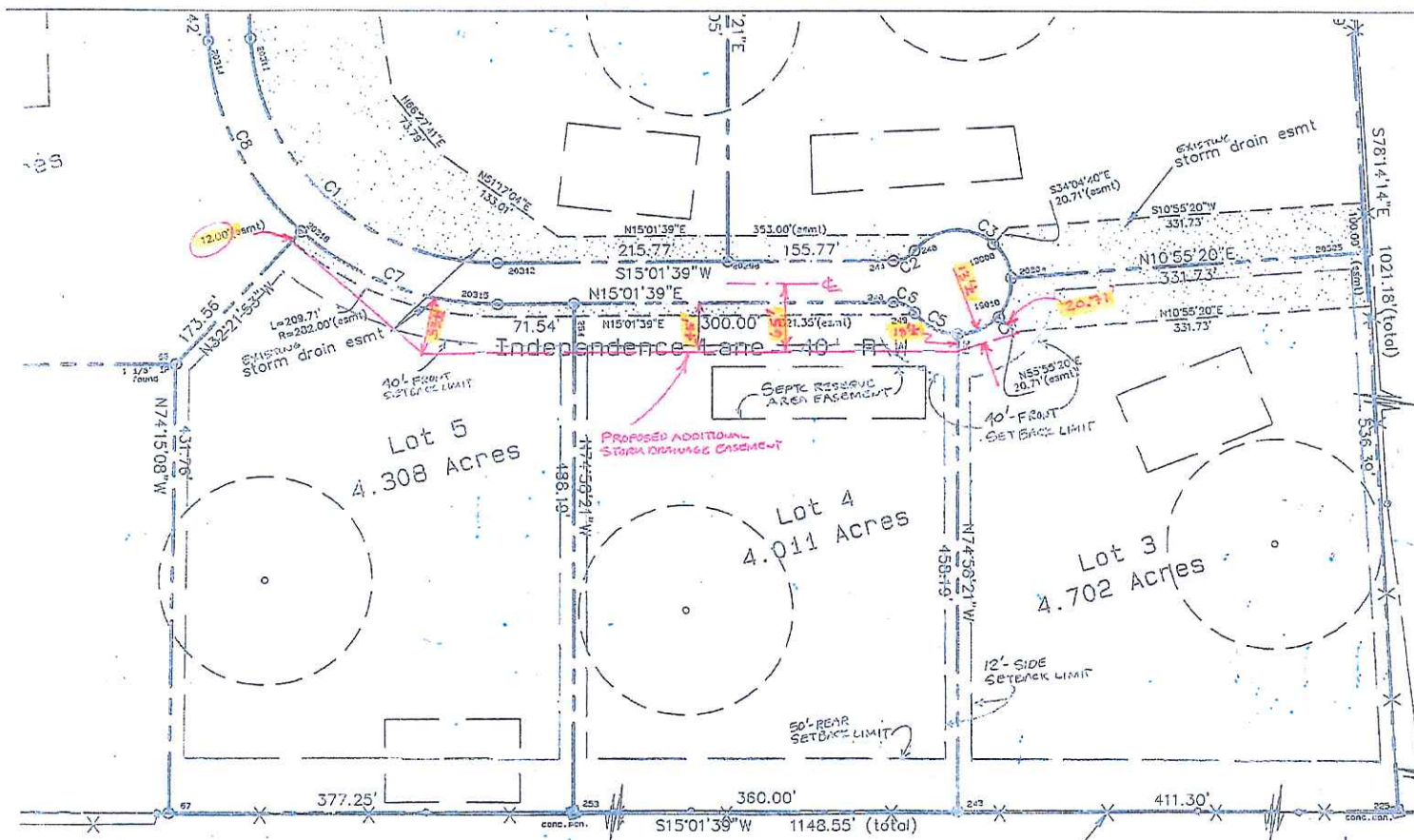
Date: 2/29/2016

Brenda Hite 

Date: 2/29/16

C: Robert & Kelly Poplar  
Ronney Brown

Jenni Brockman, Planning & Zoning Director  
Rebecca Burns, Office Manager  
Jonathan Saunders, County Engineer  
Joe Kent, Land Development Inspector



10. INSTALLED WITH HEALTH DEPARTMENT RECORDS. WITH HEALTH DEPARTMENT RECORDS. WITH HEALTH DEPARTMENT RECORDS.
11. CORNERS ARE 30" x 30" REDWOOD. CORNERS ARE 30" x 30" REDWOOD.
12. ROAD LAYS ARE SOLD. ROAD LAYS ARE SOLD.
13. ONCE A HOME OWNER'S ASSOCIATION IS FORMED, THE COUNTY SERVICE DISTRICT MAY REQUIRE HOODING UP WHEN AND IF ONE BECOMES AVAILABLE.
14. A HOME OWNER'S ASSOCIATION WILL BE FORMED AND PUBLIC SERVICE DISTRICT MAY REQUIRE HOODING UP WHEN AND IF ONE BECOMES AVAILABLE.
15. ELECTRIC AND TELEPHONE SERVICE TO BE UNDERGROUNDED TO WHICH ALL LOT OWNERS MUST BELONG.
16. ROOF DRAINS SHALL DISCHARGE TO AREAS DESIGNATED TO WHICH ALL LOT OWNERS MUST BELONG.
17. ROOF DRAINS SHALL DISCHARGE TO AREAS DESIGNATED TO WHICH ALL LOT OWNERS MUST BELONG.
18. MAINTAIN TREES IN NATURAL CONDITION THROUGHOUT THE LIFE OF THE EAPRC.
19. IN ACCORDANCE WITH SECTION 4.1 OF THE EAPRC ORDINANCE, INDIVIDUAL LOTS WILL HAVE STAFF AND STAFFED MODEL HOMES WILL BE LOCATED WITH EACH SECTION.
20. MODEL HOMES WILL BE PERMITTED ANYWHERE AND STAFFED MODEL HOMES WILL BE LOCATED WITH EACH SECTION.

P5  
BURNS  
DB770 P189

**Proposed additional Storm Drainage Easement:**  
 This Easement is not intended for construction of any kind.  
 This Easement is intended solely to provide a legal pathway for the natural flow of stormwater runoff across the land in its existing state. The only limitation on land use within this Easement is that no activity may occur that would obstruct the flow of stormwater runoff. No structures may be erected. No grading that would affect the natural flow of runoff may be performed.



Approved Subdivision  
 Paul G. Keadle  
 Executive Director  
 Planning, Zoning & Engineering  
 Dec 17, 2001.



P17.5  
RUTHERFORD  
DB480 P5

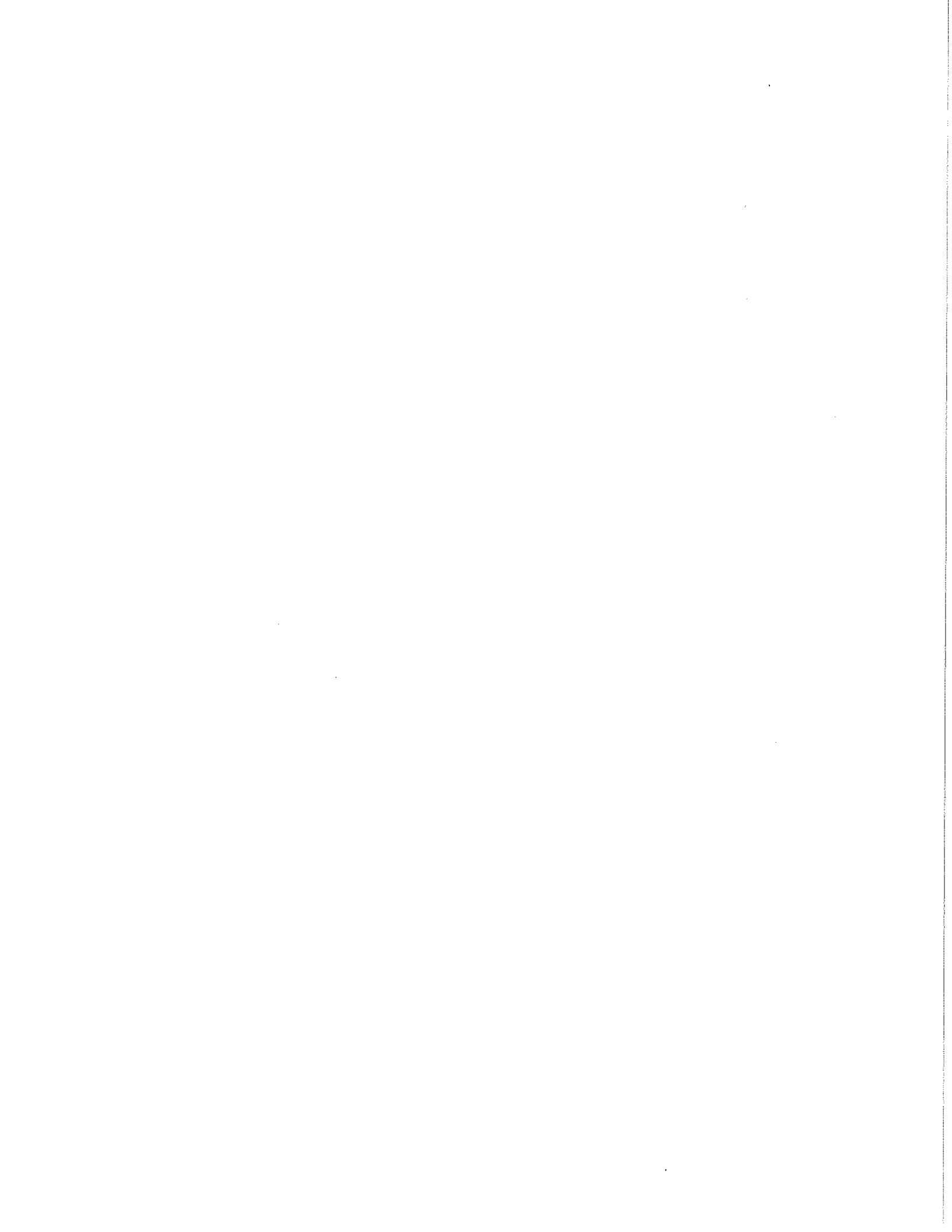
power line esmt  
 of un-specified width  
 per DB372 P306

SKETCH SHOWING  
 PROPOSED ADDITIONAL  
 STORM DRAINAGE EASEMENT  
 DATE: 10 DECEMBER 2015  
 SCALE: 1" = 100'

P6  
BURNS  
DB770 P159



FINAL PLAT showing  
 Lots 1 - 7  
**Clear Field**  
 Kabletown District -  
 Jefferson County, W  
 DATE: June 1999  
 Appalachian Survey  
 P.O. Box 35 Charles Town,



AGENDA REQUEST FORM  
[www.jeffersoncountywv.org](http://www.jeffersoncountywv.org)



Name: **Roger Goodwin, Chief County Engineer**

Department or Organization: **Engineering Department**

Estimation of amount of time needed for appointment: **5 minutes**

Date Requested – 1<sup>st</sup> Choice: **April 7, 2016**

Date Requested – 2<sup>nd</sup> Choice: **April 28, 2016**

Subject (*Wording to be placed on agenda*): **Smith Mountain View Estates (JCPC File No. 02-06)  
Lot Corners Certification – Surveyor's Proposal**

Please provide the County Commission with a description of your request or presentation, including any background information:

**The Smith Mountain View Estates Subdivision is a ten lot subdivision located on Smith Road, off Route 340 near Rippon. No homes have been constructed on any of the lots. The developer defaulted on the bond and completion of some of the site improvements. One of the items remaining to be completed is verification and certification that the property corners are set by the surveyor. Attached is a proposal from the surveyor of record to verify that all property corners are set and provide a certification letter.**

**Bond funds in the amount of \$38,120.00 are being held in a bank escrow account at the Bank of Charles Town (account #33037112). We are requesting acceptance of the proposal and approval to hire the surveyor to complete the work in the amount of \$2,000.00. The work will be paid for with funds from the bank escrow account.**

**The other work remaining generally involves the clearing of brush and debris from the stormwater management basins and road rights-of-way, the grading and placement of gravel pavement on the subdivision roads, seeding & mulching of disturbed areas, installation of street signs and traffic control signs. We are currently working on drafting the bid/contract documents and plan to advertise for bids to complete this work at a later date.**

Is this a funding request? **No** If so, how much?

Recommended motion (*Please type out the wording of the motion that you would like the Commission to approve*):

Motion Requested: **Move to accept the proposal of Edward L. Johnson, Jr., as presented and approve allowing staff to proceed with completing the lot corner certification work.**

Attach supporting documents for request, or request may be denied. **Surveyor's Proposal**  
If not attached, explain:

Is equipment needed? Projector Y/N **No** Internet/Wi Fi Y/N **No** Telephone for conference call Y/N **No**

Contact information:

Email address: [engineering@jeffersoncountywv.org](mailto:engineering@jeffersoncountywv.org) Phone Number: 304-728-3257

FOR COMMISSION STAFF USE ONLY -- FINANCIAL IMPACT/COMMENTS

--

EDWARD L. JOHNSON JR.

PROFESSIONAL SURVEYOR

LICENSED IN WV, VA, MD & CO

P.O. Box 1277

Charles Town, West Virginia 25414

Telephone (304) 725-6060

Fax (304) 876-3028

Surveying Services Proposal  
Property Corner Location  
Smith Mountain View Estates  
Jefferson County, West Virginia  
March 10, 2016

The Jefferson County Commission, located at 124 East Washington Street, Charles Town, WV, 25414, hereby enters into an agreement with Ed Johnson & Associates, Inc. (consultant), for surveying services for the Smith Mountain View Estates. Scope of services is as follows:

**Scope of Services**

1. Provide all materials, labor and equipment to verify or set all property corners in accordance with the Subdivision ordinance and the State Standards. Property corners to be set will be 5/8" x 30" rebar with a plastic identification cap.
2. Provide a certification letter certifying that all corners have been set.

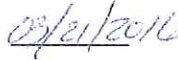
**Fees**

Fees for the above scope of services will be performed for the lump sum of \$2,000.00. Payment terms shall be net 30 days upon delivery of the invoice and certification letter. If you find this proposal acceptable, please authorize by signing below. Acceptance will indicate acceptance of fees and services included in this proposal, as well as consent for us to proceed.

Proposal By:



Edward L. Johnson, Jr.  
Professional Surveyor  
P.O. Box 1277  
Charles Town, West Virginia 25414

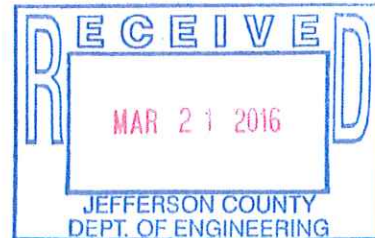


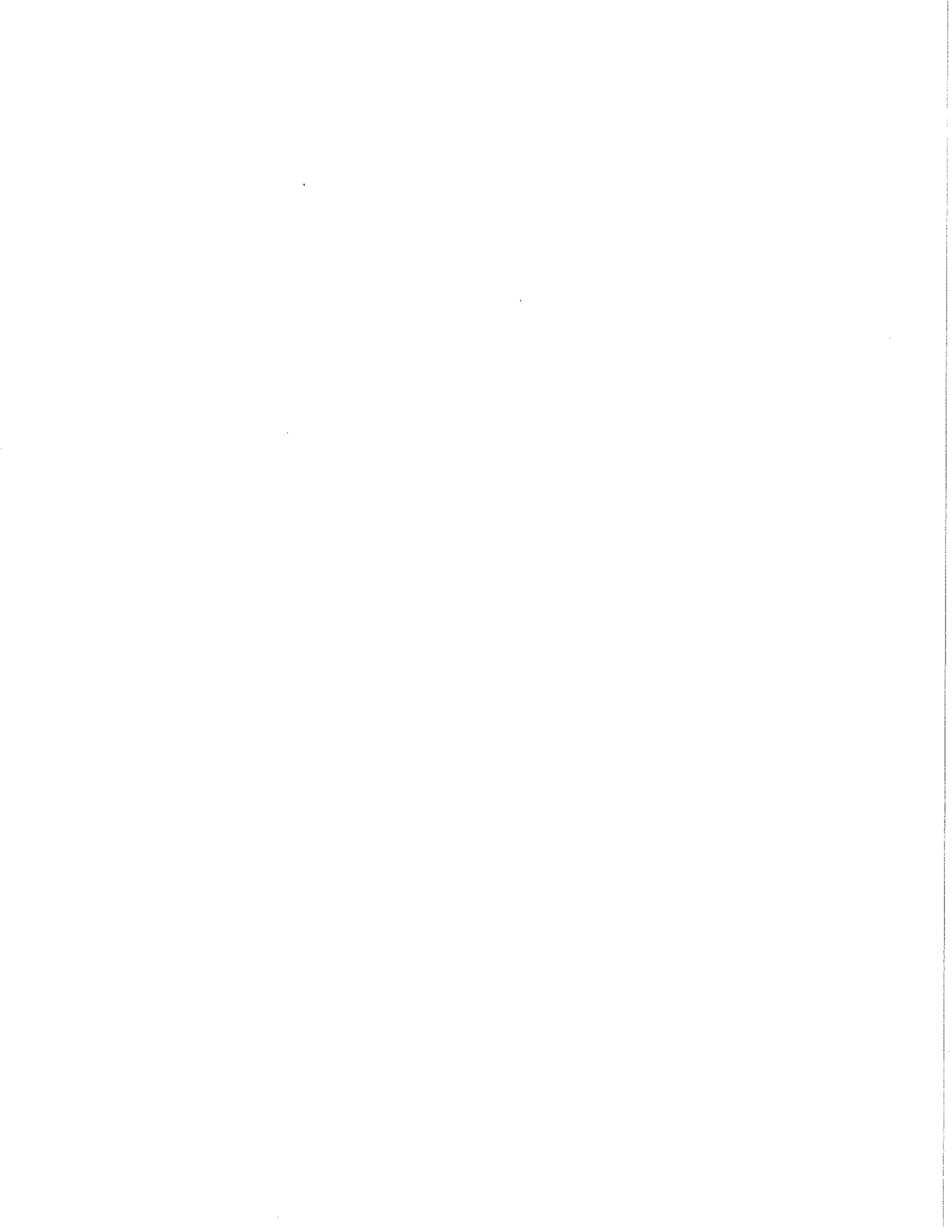
Date

Accepted By: \_\_\_\_\_

Patricia A. Noland, President  
Jefferson County Commission  
124 East Washington Street  
Charles Town, West Virginia 25414

\_\_\_\_\_ Date





**AGENDA REQUEST FORM**  
[www.jeffersoncountywv.org](http://www.jeffersoncountywv.org)



Name:

Department or Organization: **County Commission**

Estimation of amount of time needed for appointment:

Date Requested – 1<sup>st</sup> Choice: **April 7, 2016**

*If a specific date is needed, please provide reason for specific date:* Click here to enter text.

Date Requested – 2<sup>nd</sup> Choice: Click here to enter text.

Subject (*Wording to be placed on agenda*): **Discuss SB 298 "Brunch Bill" and to possibly place this on the General Election Ballot – Discussion/Action**

Please provide the County Commission with a description of your request or presentation, including any background information:

Is this a funding request? Y/N Click here to enter text.

If so, how much? \$Click here to enter text.

Recommended motion (*Please type out the wording of the motion that you would like the Commission to approve*):

**Move to place the following on the Jefferson County 2016 General Election ballot: Question of whether the sale or dispensing of non-intoxicating beer, wine or alcoholic liquors in or on premises shall be allowed in the county beginning ten o'clock a.m. on any Sunday, as provided in section eighteen, article sixteen, chapter sixty of this code, section twelve, article seven, of said chapter, and section thirty-four, article eight, of said chapter, upon approval as provided in this section**

Attach supporting documents for request, or request may be denied.

If not attached, explain: Click here to enter text.

Is equipment needed? Projector Y/N Click here to enter text. Internet/Wi Fi Y/N Click here to enter text.

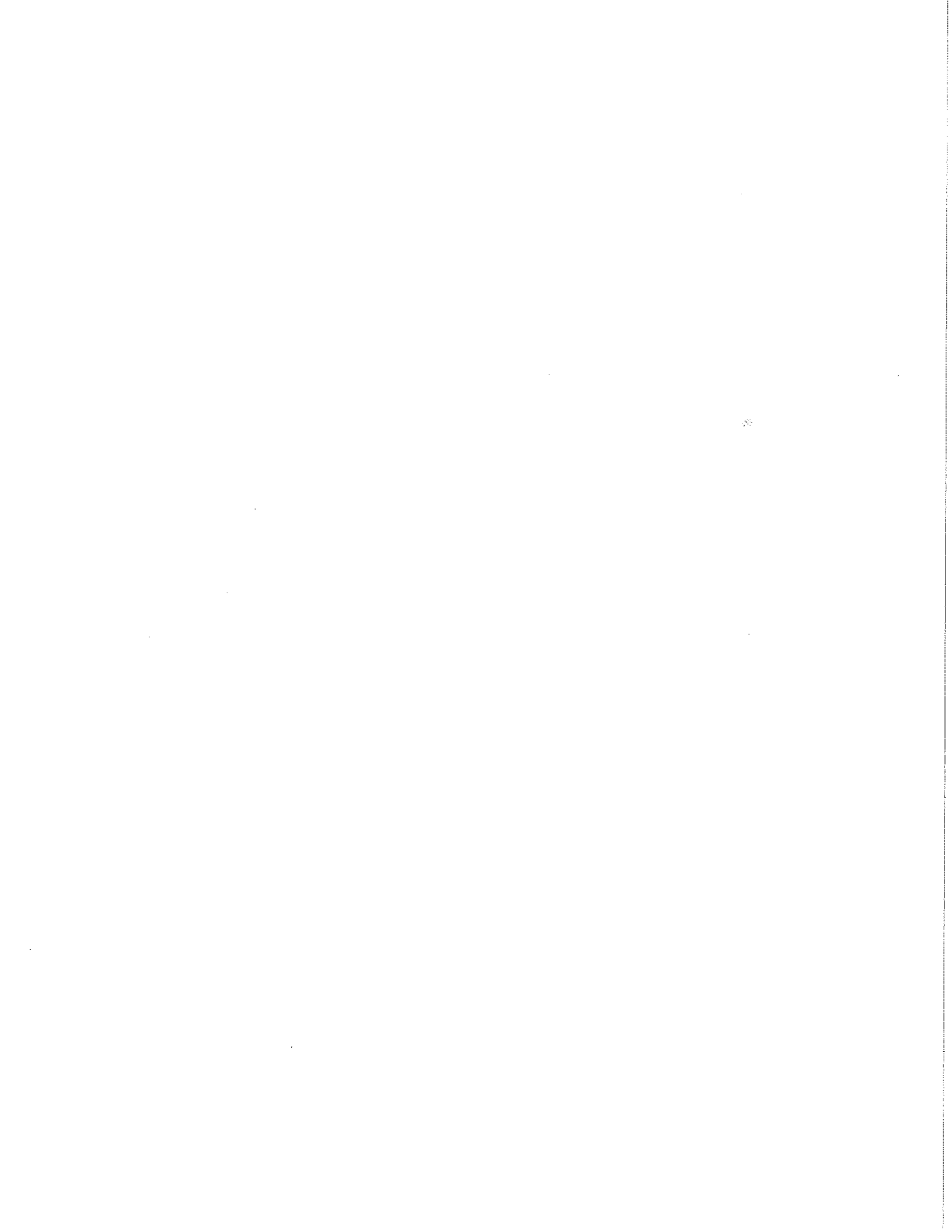
Telephone for conference call Y/N Click here to enter text.

Contact information:

Email address: Click here to enter text. Phone Number: Click here to enter text.

**FOR COMMISSION STAFF USE ONLY – FINANCIAL IMPACT/COMMENTS**

Click here to enter text.



Enrolled Version - Final Version

OTHER VERSIONS - [Introduced Version](#) | [Committee Substitute \(1\)](#) |

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WEST VIRGINIA LEGISLATURE

2016 REGULAR SESSION

Enrolled

Committee Substitute

for

Senate Bill 298

By SENATOR WALTERS, *original sponsor*

[Passed March 12, 2016; in effect 90 days from passage]

AN ACT to amend the Code of West Virginia, 1931, as amended, by adding thereto a new section, designated §7-1-3pp; to amend and reenact §11-16-18 of said code; to amend and reenact §60-4-3a and §60-4-3b of said code; to amend and reenact §60-7-12 of said code; and to amend and reenact §60-8-34 of said code, all relating to regulation of alcoholic liquor, wine and non-intoxicating beer generally; allowing county commissions to conduct a county option election on the question of whether to allow restaurants, private clubs, Class A retailers, wineries and wine serving entities to sell alcoholic liquors, wine and non-intoxicating beer as their licenses allow, and distilleries and mini-distilleries to offer complimentary samples of alcohol beginning at 10:00 a.m. on Sundays for on-premises consumption only; and establishing publication requirements for providing notice of election.

*Be it enacted by the Legislature of West Virginia:*

That the Code of West Virginia, 1931, as amended, be amended by adding thereto a new section, designated §7-1-3pp; that §11-16-18 of said code be amended and reenacted; that §60-4-3a and §60-4-3b of said code be amended and reenacted; that §60-7-12 of said code be amended and reenacted; and that §60-8-34 of said code be amended and reenacted, all to read as follows:

## **CHAPTER 7. COUNTY COMMISSIONS AND OFFICERS.**

### **ARTICLE 1. COUNTY COMMISSIONS GENERALLY.**

**§7-1-3pp. County option election on allowing nonintoxicating beer, wine or alcoholic liquors to be sold, given or dispensed after ten o'clock a.m. on Sundays.**

The county commission of any county may conduct a county option election on the question of whether the sale or dispensing of nonintoxicating beer, wine or alcoholic liquors in or on premises shall be allowed in the county beginning ten o'clock a.m. on any Sunday, as provided in section eighteen, article sixteen, chapter eleven, sections three-a and three-b, article four, chapter sixty of this code, section twelve, article seven, of said chapter, and section thirty-four, article eight, of said chapter, upon approval as provided in this section. The option election on this question may be placed on the ballot in each county at any primary or general election. The county commission of the county shall give notice to the public of the election by publication of the notice as a Class II-0 legal advertisement in compliance with the provisions of article three, chapter fifty-nine of this code, and the publication area for publication shall be the county in which the election is to be held. The date of the last publication of the notice shall fall on a date within the period of the fourteen consecutive days next preceding the election. On the local option election ballot shall be printed the following: "Shall the beginning hour at which non-intoxicating beer, wine and alcoholic liquor be sold or dispensed for on premises consumption only in \_\_\_\_\_ County on Sundays be changed from one o'clock p.m. to ten o'clock a.m.

If approved by the voters this would allow private clubs and restaurants licensed to sell and dispense non-intoxicating beer, wine and alcoholic liquor; licensed private wine restaurants, private wine spas, private wine bed and breakfasts to sell and dispense wine; and licensed Class A retail dealers to sell and dispense nonintoxicating beer for on premises consumption only beginning at ten o'clock a.m. Additionally, if approved, it would also allow any mini-distilleries, wineries or farm wineries in this county to offer complimentary samples for on premises consumption only beginning at ten o'clock a.m."

Yes  No

(Place a cross mark in the square opposite your choice.)

The ballots shall be counted, returns made and canvassed as in general elections and the results certified by the commissioners of election to the county commission. The county commission shall, without delay, certify the result of the election. Upon receipt of the results of the election, in the event a majority of the votes are marked "Yes" all applicable licensees shall be permitted prohibited to sell and dispense beer, wine or alcoholic liquors beginning at ten o'clock a.m. on Sundays. In the event a majority of the votes are marked "No" all applicable licensees will continue to be required to

comply with existing law.

## CHAPTER 11. TAXATION.

### ARTICLE 16. NONINTOXICATING BEER.

#### §11-16-18. Unlawful acts of licensees; criminal penalties.

(a) It shall be unlawful:

(1) For any licensee, his, her, its or their servants, agents or employees to sell, give or dispense, or any individual to drink or consume, in or on any licensed premises or in any rooms directly connected, nonintoxicating beer or cooler on weekdays between the hours of two o'clock a.m. and seven o'clock a.m., or between the hours of two o'clock a.m. and one o'clock p.m., or a Class A retail dealer who sells nonintoxicating beer for on premises consumption only between the hours of two o'clock a.m. and ten o'clock a.m. in any county upon approval as provided for in section three-pp, article one, chapter seven of this code, on any Sunday, except in private clubs licensed under the provisions of article seven, chapter six of this code, where the hours shall conform with the hours of sale of alcoholic liquors;

(2) For any licensee, his, her, its or their servants, agents or employees to sell, furnish or give any nonintoxicating beer, as defined in this article, to any person visibly or noticeably intoxicated or to any person known to be insane or known to be a habitual drunkard;

(3) For any licensee, his, her, its or their servants, agents or employees to sell, furnish or give any nonintoxicating beer as defined in this article to any person who is less than twenty-one years of age;

(4) For any distributor to sell or offer to sell, or any retailer to purchase or receive, any nonintoxicating beer as defined in this article, except for cash and no right of action shall exist to collect any claims for credit extended contrary to the provisions of this subdivision. Nothing herein contained in this section prohibits a licensee from crediting to a purchaser the actual price charged for packages or containers returned by the original purchaser as a credit on any sale, or from refunding to any purchaser the amount paid or deposited for the containers when title is retained by the vendor: *Provided*, That a distributor may accept an electronic transfer of funds if the transfer of funds is initiated by an irrevocable payment order on the invoiced amount for the nonintoxicating beer. The cost of the electronic fund transfer shall be borne by the retailer and the distributor shall initiate the transfer no later than noon of one business day after the delivery;

(5) For any brewer or distributor or brew-pub or his, her, its or their agents to transport or deliver nonintoxicating beer as defined in this article to any retail licensee on Sunday;

(6) For any brewer or distributor to give, furnish, rent or sell any equipment, fixtures, signs or supplies directly or indirectly or through a subsidiary or affiliate to any licensee engaged in selling products of the brewing industry at retail or to offer any prize, premium, gift or other similar inducement, except advertising matter of nominal value, to either trade or consumer buyers: *Provided*, That a distributor may offer, for sale or rent, tanks of carbonic gas. Nothing herein contained in this section prohibits a brewer from sponsoring any professional or amateur athletic event or from providing prizes or awards for participants and winners in any events: *Provided, however*, That no event shall be sponsored which permits

actual participation by athletes or other persons who are minors, unless specifically authorized by the commissioner;

(7) For any licensee to permit in his or her premises any lewd, immoral or improper entertainment, conduct or practice;

(8) For any licensee except the holder of a license to operate a private club issued under the provisions of article seven, chapter sixty of this code or a holder of a license or a private wine restaurant issued under the provisions of article eight of said chapter to possess a federal license, tax receipt or other permit entitling, authorizing or allowing the licensee to sell liquor or alcoholic drinks other than nonintoxicating beer;

(9) For any licensee to obstruct the view of the interior of his or her premises by enclosure, lattice, drapes or any means which would prevent plain view of the patrons occupying the premises. The interior of all licensed premises shall be adequately lighted at all times: *Provided*, That provisions of this subdivision do not apply to the premises of a Class B retailer, the premises of a private club licensed under the provisions of article seven, chapter sixty of this code or the premises of a private wine restaurant licensed under the provisions of article eight of said chapter;

(10) For any licensee to manufacture, import, sell, trade, barter, possess or acquiesce in the sale, possession or consumption of any alcoholic liquors on the premises covered by a license or on premises directly or indirectly used in connection with it: *Provided*, That the prohibition contained in this subdivision with respect to the selling or possessing or to the acquiescence in the sale, possession or consumption of alcoholic liquors is not applicable with respect to the holder of a license to operate a private club issued under the provisions of article seven, chapter sixty of this code nor shall the prohibition be applicable to a private wine restaurant licensed under the provisions of article eight of said chapter insofar as the private wine restaurant is authorized to serve wine;

(11) For any retail licensee to sell or dispense nonintoxicating beer, as defined in this article, purchased or acquired from any source other than a distributor, brewer or manufacturer licensed under the laws of this state;

(12) For any licensee to permit loud, boisterous or disorderly conduct of any kind upon his or her premises or to permit the use of loud musical instruments if either or any of the same may disturb the peace and quietude of the community where the business is located: *Provided*, That no licensee may have in connection with his or her place of business any loudspeaker located on the outside of the licensed premises that broadcasts or carries music of any kind;

(13) For any person whose license has been revoked, as provided in this article, to obtain employment with any retailer within the period of one year from the date of the revocation, or for any retailer to knowingly employ that person within the specified time;

(14) For any distributor to sell, possess for sale, transport or distribute nonintoxicating beer except in the original container;

(15) For any licensee to knowingly permit any act to be done upon the licensed premises, the commission of which constitutes a crime under the laws of this state;

(16) For any Class B retailer to permit the consumption of nonintoxicating beer upon his or her licensed premises;

(17) For any Class A licensee, his, her, its or their servants, agents or employees, or for any licensee by or through any

servants, agents or employees, to allow, suffer or permit any person less than eighteen years of age to loiter in or upon any licensed premises; except, however, that the provisions of this subdivision do not apply where a person under the age of eighteen years is in or upon the premises in the immediate company of his or her parent or parents, or where and while a person under the age of eighteen years is in or upon the premises for the purpose of and actually making a lawful purchase of any items or commodities therein sold, or for the purchase of and actually receiving any lawful service therein rendered, including the consumption of any item of food, drink or soft drink therein lawfully prepared and served or sold for consumption on the premises;

(18) For any distributor to sell, offer for sale, distribute or deliver any nonintoxicating beer outside the territory assigned to any distributor by the brewer or manufacturer of nonintoxicating beer or to sell, offer for sale, distribute or deliver nonintoxicating beer to any retailer whose principal place of business or licensed premises is within the assigned territory of another distributor of such nonintoxicating beer: *Provided*, That nothing in this section is considered to prohibit sales of convenience between distributors licensed in this state where one distributor sells, transfers or delivers to another distributor a particular brand or brands for sale at wholesale; and

(19) For any licensee or any agent, servant or employee of any licensee to knowingly violate any rule lawfully promulgated by the commissioner in accordance with the provisions of chapter twenty-nine-a of this code.

(b) Any person who violates any provision of this article including, but not limited to, any provision of this section, or any rule, or order lawfully promulgated by the commissioner, or who makes any false statement concerning any material fact in submitting application for license or for a renewal of a license or in any hearing concerning the revocation thereof, or who commits any of the acts herein declared to be unlawful is guilty of a misdemeanor and, upon conviction thereof, shall be punished for each offense by a fine of not less than \$25, nor more than \$500, or confined in the county or regional jail for not less than thirty days nor more than six months, or by both fine and confinement. Magistrates have concurrent jurisdiction with the circuit court and any other courts having criminal jurisdiction in their county for the trial of all misdemeanors arising under this article.

(c) (1) A Class B licensee that:

(A) Has installed a transaction scan device on its licensed premises; and

(B) Can demonstrate that it requires each employee, servant or agent to verify the age of any individual to whom nonintoxicating beer is sold, furnished or given away by the use of the transaction device may not be subject to: (i) Any criminal penalties whatsoever, including those set forth in subsection (b) of this section; (ii) any administrative penalties from the commissioner; or (iii) any civil liability whatsoever for the improper sale, furnishing or giving away of nonintoxicating beer to an individual who is less than twenty-one years of age by one of his or her employees, servants or agents. Any agent, servant or employee who has improperly sold, furnished or given away nonintoxicating beer to an individual less than twenty-one years of age is subject to the criminal penalties of subsection (b) of this section. Any agent, servant or employee who has improperly sold, furnished or given away nonintoxicating beer to an individual less than twenty-one years of age is subject to termination from employment, and the employer shall have no civil liability for the termination.

(2) For purposes of this section, a Class B licensee can demonstrate that it requires each employee, servant or agent to verify the age of any individual to whom nonintoxicating beer is sold by providing evidence: (A) That it has developed a written policy which requires each employee, servant or agent to verify the age of each individual to whom nonintoxicating beer will be sold, furnished or given away; (B) that it has communicated this policy to each employee, servant or agent; and (C) that it monitors the actions of its employees, servants or agents regarding the sale, furnishing or giving away of nonintoxicating beer and that it has taken corrective action for any discovered noncompliance with this policy.

(3) "Transaction scan" means the process by which a person checks, by means of a transaction scan device, the age and identity of the cardholder, and "transaction scan device" means any commercial device or combination of devices used at a point of sale that is capable of deciphering in an electronically readable format the information enclosed on the magnetic strip or bar code of a driver's license or other governmental identity card.

(d) Nothing in this article nor any rule or regulation of the commissioner shall prevent or be considered to prohibit any licensee from employing any person who is at least eighteen years of age to serve in the licensee's lawful employ, including the sale or delivery of nonintoxicating beer as defined in this article. With the prior approval of the commissioner, a licensee whose principal business is the sale of food or consumer goods or the providing of recreational activities, including, but not limited to, nationally franchised fast food outlets, family-oriented restaurants, bowling alleys, drug stores, discount stores, grocery stores and convenience stores, may employ persons who are less than eighteen years of age but at least sixteen years of age: *Provided*, That the person's duties may not include the sale or delivery of nonintoxicating beer or alcoholic liquors: *Provided, however*, That the authorization to employ persons under the age of eighteen years shall be clearly indicated on the licensee's license.

## CHAPTER 60. STATE CONTROL OF ALCOHOLIC LIQUORS.

### ARTICLE 4. LICENSES.

#### §60-4-3a. Distillery and mini-distillery license to manufacture and sell.

(a) *Sales of liquor.* — An operator of a distillery or a mini-distillery may offer liquor for retail sale to customers from the distillery or the mini-distillery for consumption off premises only. Except for free complimentary samples offered pursuant to section one, article six of this chapter, customers are prohibited from consuming any liquor on the premises of the distillery or the mini-distillery: *Provided*, That a licensed distillery or mini-distillery may offer complimentary samples per this subsection of alcoholic liquors manufactured by that licensed distillery or mini-distillery for consumption on the premises only on Sundays beginning at ten o'clock a.m. in any county in which the same has been approved as provided for in section three-pp, article one, chapter seven of this code.

(b) *Retail sales.* — Every licensed distillery or mini-distillery shall comply with the provisions of sections nine, eleven, thirteen, sixteen, seventeen, eighteen, nineteen, twenty-two, twenty-three, twenty-four, twenty-five and twenty-six, article three-a of this chapter and the provisions of articles three and four of this chapter applicable to liquor retailers and distillers.

(c) *Payment of taxes and fees.* — The distillery or mini-distillery shall pay all taxes and fees required of licensed retailers and meet applicable licensing provisions as required by this chapter and by rule of the commissioner, except for payments

of the wholesale markup percentage and the handling fee provided by rule of the commissioner: *Provided*, That all liquor for sale to customers from the distillery or the mini-distillery for off-premises consumption shall be subject of a five percent wholesale markup fee and an 80 cents per case bailment fee to be paid to the commissioner: *Provided, however*, That no liquor sold by the distillery or mini-distillery shall be priced less than the price set by the commissioner pursuant to section seventeen, article three-a of this chapter.

(d) *Payments to market zone retailers.* — Each distillery or mini-distillery shall submit to the commissioner two percent of the gross sales price of each retail liquor sale for the value of all sales at the distillery or the mini-distillery each month. This collection shall be distributed by the commissioner, at least quarterly, to each market zone retailer located in the distillery or mini-distillery's market zone, proportionate to each market zone retailer's annual gross prior years pretax value sales. The maximum amount of market zone payments that a distillery or mini-distillery shall be required to submit to the commissioner is \$15,000 per annum.

(e) *Limitations on licensees.* — No distillery or mini-distillery may sell more than three thousand gallons of product at the distillery or mini-distillery location the initial two years of licensure. The distillery or mini-distillery may increase sales at the distillery or mini-distillery location by two thousand gallons following the initial twenty-four-month period of licensure and may increase sales at the distillery or mini-distillery location each subsequent twenty-four-month period by two thousand gallons, not to exceed ten thousand gallons a year of total sales at the distillery or mini-distillery location. No licensed mini-distillery may produce more than fifty thousand gallons per calendar year at the mini-distillery location. No more than one distillery or mini-distillery license may be issued to a single person or entity and no person may hold both a distillery and a mini-distillery license.

#### **§60-4-3b. Winery and farm winery license to manufacture and sell.**

(a) *Sales of wine.* — An operator of a winery or farm winery may offer wine produced by the winery or farm winery for retail sale to customers from the winery or farm winery for consumption off the premises only. Except for free complimentary samples offered pursuant to section one, article six of this chapter, customers are prohibited from consuming any wine on the premises of the winery or farm winery, unless such winery or farm winery has obtained a multicapacity winery or farm winery license: *Provided*, That a licensed winery or farm winery may offer complimentary samples per this subsection of wine manufactured by that licensed winery or farm winery for consumption on the premises only on Sundays beginning at ten o'clock a.m. in any county in which the same has been approved as provided in section three-pp, article one, chapter seven of this code.

(b) *Retail sales.* — Every licensed winery or farm winery shall comply with the provisions of articles three, four and eight of this chapter as applicable to wine retailers, wineries and suppliers when properly licensed in such capacities.

(c) *Payment of taxes and fees.* — The winery or farm winery shall pay all taxes and fees required of licensed wine retailers and meet applicable licensing provisions as required by this chapter and by rule of the commissioner. Each winery or farm winery acting as its own supplier shall submit to the Tax Commissioner the liter tax for all sales at the winery or farm winery each month, as provided in article eight of this chapter.

(d) *Advertising.* — A winery or farm winery may advertise a particular brand or brands of wine produced by it, and the price of the wine subject to federal requirements or restrictions.

(e) *Limitations on licensees.* — A winery or farm winery must maintain separate winery or farm winery supplier, retailer and direct shipper licenses when acting in one or more of those capacities, and must pay all associated license fees, unless such winery or farm winery holds a license issued pursuant to the provisions of subdivision (12), subsection (b), section three, article eight of this chapter. A winery or farm winery, if holding the appropriate licenses or a multicapacity winery or farm winery license, may act as its own supplier; retailer for off-premises consumption of its wine as specified in section two, article six of this chapter; private wine restaurant; and direct shipper for wine produced by the winery or farm

winery. All wineries must use a distributor to distribute and sell their wine in the state, except for farm wineries. No more than one winery or farm winery license may be issued to a single person or entity and no person may hold both a winery and a farm winery license.

## **ARTICLE 7. LICENSES TO PRIVATE CLUBS.**

### **§60-7-12. Certain acts of licensee prohibited; criminal penalties.**

(a) It is unlawful for any licensee, or agent, employee or member thereof, on such licensee's premises to:

- (1) Sell or offer for sale any alcoholic liquors other than from the original package or container;
- (2) Authorize or permit any disturbance of the peace; obscene, lewd, immoral or improper entertainment, conduct or practice, gambling or any slot machine, multiple coin console machine, multiple coin console slot machine or device in the nature of a slot machine;
- (3) Sell, give away or permit the sale of, gift to or the procurement of any nonintoxicating beer, wine or alcoholic liquors for or to, or permit the consumption of nonintoxicating beer, wine or alcoholic liquors on the licensee's premises, by any person less than twenty-one years of age;
- (4) Sell, give away or permit the sale of, gift to or the procurement of any nonintoxicating beer, wine or alcoholic liquors, for or to any person known to be deemed legally incompetent, or for or to any person who is physically incapacitated due to consumption of nonintoxicating beer, wine or alcoholic liquor or the use of drugs;
- (5) Sell, give or dispense nonintoxicating beer, wine or alcoholic liquors in or on any licensed premises or in any rooms directly connected therewith, between the hours of three o'clock a.m. and one o'clock p.m., or, between the hours of three o'clock a.m. and ten o'clock a.m. in any county upon approval as provided for in section three-pp, article one, chapter seven of this code, on any Sunday;
- (6) Permit the consumption by, or serve to, on the licensed premises any nonintoxicating beer, wine or alcoholic liquors, covered by this article, to any person who is less than twenty-one years of age;
- (7) With the intent to defraud, alter, change or misrepresent the quality, quantity or brand name of any alcoholic liquor;
- (8) Sell or offer for sale any alcoholic liquor to any person who is not a duly elected or approved dues paying member in good standing of said private club or a guest of such member;
- (9) Sell, offer for sale, give away, facilitate the use of or allow the use of carbon dioxide, cyclopropane, ethylene, helium or nitrous oxide for purposes of human consumption except as authorized by the commissioner;
- (10) (A) Employ any person who is less than eighteen years of age in a position where the primary responsibility for such employment is to sell, furnish or give nonintoxicating beer, wine or alcoholic liquors to any person;
- (B) Employ any person who is between the ages of eighteen and twenty-one who is not directly supervised by a person aged twenty-one or over in a position where the primary responsibility for such employment is to sell, furnish or give nonintoxicating beer, wine or alcoholic liquors to any person; or

(11) Violate any reasonable rule of the commissioner.

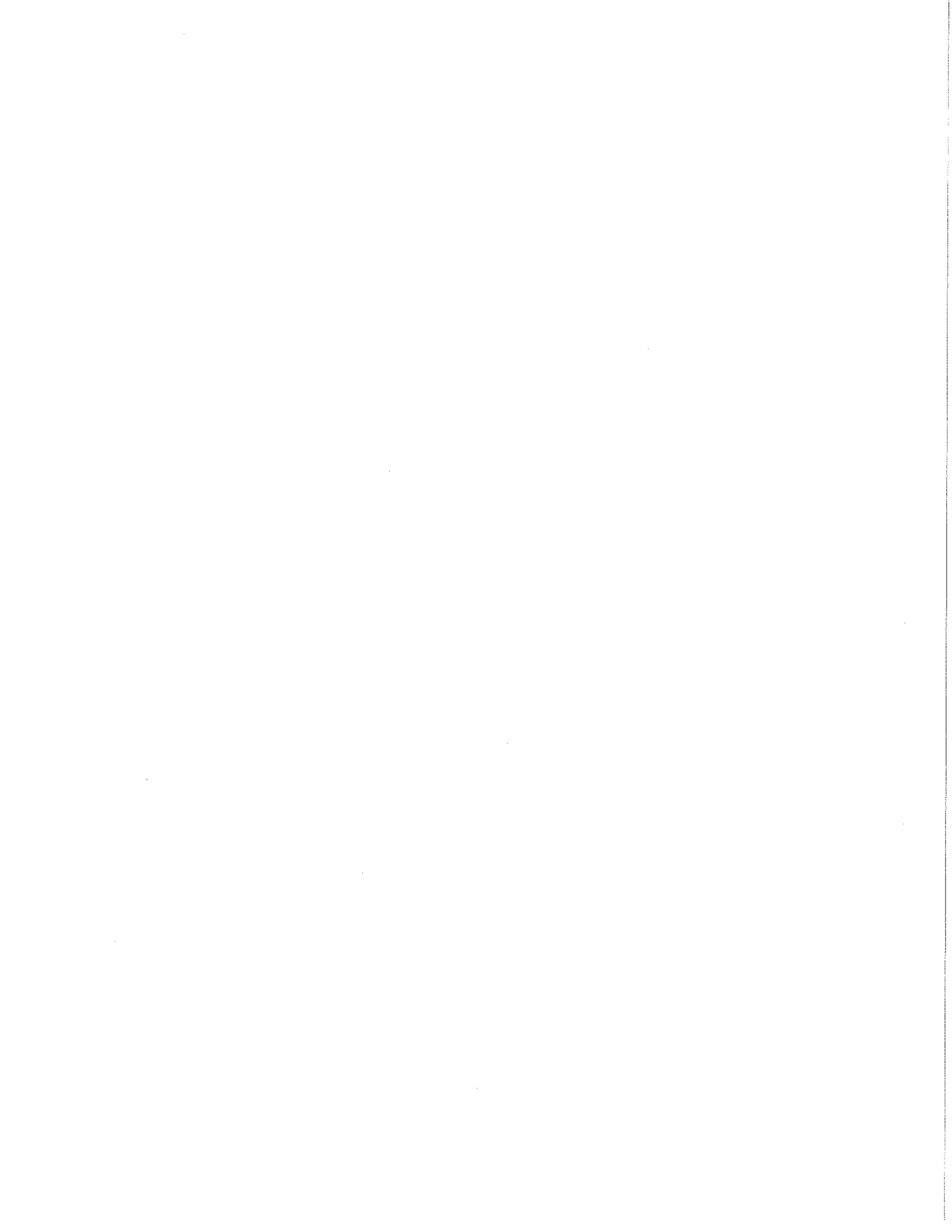
(b) It is unlawful for any licensee to advertise in any news media or other means, outside of the licensee's premises, the fact that alcoholic liquors may be purchased thereat.

(c) Any person who violates any of the foregoing provisions is guilty of a misdemeanor and, upon conviction thereof, shall be fined not less than \$500 nor more than \$1,000, or imprisoned in the county jail for a period not to exceed one year, or both fined and imprisoned.

#### **ARTICLE 8. SALE OF WINES.**

##### **§60-8-34. When retail sales prohibited.**

It shall be unlawful for a retailer, farm winery, wine specialty shop retailer, private wine bed and breakfast, private wine restaurant or private wine spa licensee, his or her servants, agents or employees to sell or deliver wine between the hours of two o'clock a.m. and one o'clock p.m., or, it shall be unlawful for a winery, farm winery, private wine bed and breakfast, private wine restaurant or private wine spa, his or her servants, agents or employees to sell wine between the hours of two o'clock a.m. and ten o'clock a.m. in any county upon approval as provided for in section three-pp, article one, chapter seven of this code, on Sundays, or between the hours of two o'clock a.m. and seven o'clock a.m. on weekdays and Saturdays.





**AGENDA REQUEST FORM**  
[www.jeffersoncountywv.org](http://www.jeffersoncountywv.org)

Name: **Stephanie Grove, County Administrator**

Department or Organization: **County Commission**

Estimation of amount of time needed for appointment:

Date Requested – 1<sup>st</sup> Choice: **April 7 2016**  
*If a specific date is needed, please provide reason for specific date:* Click here to enter text.

Date Requested – 2<sup>nd</sup> Choice: Click here to enter text.

Subject (*Wording to be placed on agenda*): Discuss **scheduling a work session** for the amendments of the various sections of the Zoning and Land Development Ordinance (File #ZTA15-02) and the Subdivision and Land Development Regulations (File #STA15-04) regarding permitting **campgrounds** in certain Rural and Commercial zoning districts. Public Hearing was held on January 21, 2016. - Discussion/Action

Please provide the County Commission with a description of your request or presentation, including any background information:

Is this a funding request? Y/N Click here to enter text.  
If so, how much? \$Click here to enter text.

Recommended motion (*Please type out the wording of the motion that you would like the Commission to approve*):

Attach supporting documents for request, or request may be denied.  
If not attached, explain: Click here to enter text.

Is equipment needed? Projector Y/N Click here to enter text. Internet/Wi Fi Y/N Click here to enter text.  
Telephone for conference call Y/N Click here to enter text.

Contact information:  
Email address: Click here to enter text. Phone Number: Click here to enter text.

FOR COMMISSION STAFF USE ONLY – FINANCIAL IMPACT/COMMENTS

Click here to enter text.

2/18/16  
minutes

the evening of March 17, 2016 as it works best for staff in the Planning and Zoning department; however, it was the consensus of the Commission that there was no rush to address this item.

- **Motion by Mr. Bell to delay the Mass Events Ordinance until the middle of July. Motion seconded and unanimously approved.**

➤ P-card rebate update - Ms. Grove stated the P-card rebate for last quarter was \$2,365.86.

13. Public Hearing – Proposed amendments to Article 12 of the Zoning and Land Development Ordinance pertaining to Zoning Map and Text Amendments.

Jennie Brockman, Director of Planning and Zoning, provided background information regarding the proposed amendments, stating they were needed to clarify that zoning map amendment petitions may be submitted to either the Planning Commission or the County Commission and that amendments that required a public hearing could be held by either body.

Ms. Noland opened the floor for public comment; however, no public comments were provided on this topic. The public hearing was closed at 1:38 pm, and Ms. Noland stated the record would remain open for two weeks to allow time for written comment.

14. Jennifer Brockman, Director of Planning and Zoning

a. Discuss amending various sections of the Zoning and Land Development Ordinance (File #ZTA15-02) and the Subdivision and Land Development Regulations (File #STA15-04) regarding permitting campgrounds in certain Rural and Commercial zoning districts.

- **Motion by Ms. Tabb to schedule a work session concerning this topic once the budget process has been completed. Motion seconded and unanimously approved.**

b. Update on Planning Commission Text Amendments – Possible Executive Session related to LESA/Conditional Use Permit and Cluster Subdivision Provision Modifications.

- **Motion by Mr. Bell to enter into Executive Session to receive legal counsel. Motion seconded and unanimously approved.**

- **Motion by Mr. Manuel to come out of Executive Session. Motion seconded and unanimously approved.**

15. The Commission recessed at 2:30 pm.  
The Commission reconvened at 7:00 pm.

**AGENDA REQUEST FORM**  
[www.jeffersoncountywv.org](http://www.jeffersoncountywv.org)



Name:

Department or Organization: **Jefferson County Commission**

Estimation of amount of time needed for appointment: Click here to enter text.

Date Requested – 1<sup>st</sup> Choice: Click here to enter text.

*If a specific date is needed, please provide reason for specific date:* Click here to enter text.

Date Requested – 2<sup>nd</sup> Choice: Click here to enter text.

Subject (*Wording to be placed on agenda*): **Legislative Updates**

Please provide the County Commission with a description of your request or presentation, including any background information:

Click here to enter text.

Is this a funding request? Y/N **no**

If so, how much? \$Click here to enter text.

Recommended motion (*Please type out the wording of the motion that you would like the Commission to approve*): Click here to enter text.

Attach supporting documents for request, or request may be denied.

If not attached, explain: Click here to enter text.

Is equipment needed? Projector Y/N Click here to enter text. Internet/Wi Fi Y/N Click here to enter text.

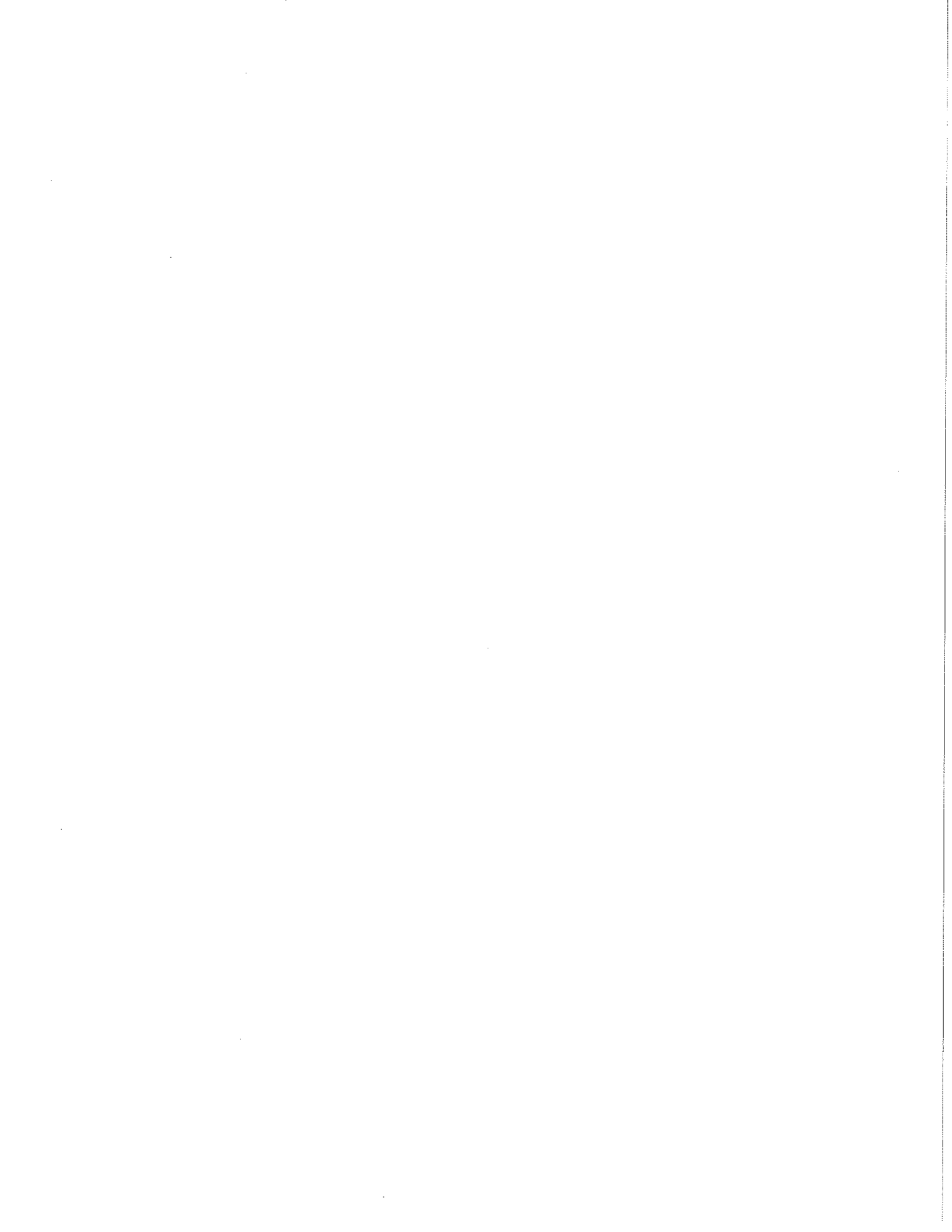
Telephone for conference call Y/N Click here to enter text.

Contact information:

Email address: Click here to enter text. Phone Number: Click here to enter text.

**FOR COMMISSION STAFF USE ONLY – FINANCIAL IMPACT/COMMENTS**

Click here to enter text.



**AGENDA REQUEST FORM**  
[www.jeffersoncountywv.org](http://www.jeffersoncountywv.org)



Name: Michelle Gordon, Finance Director

Department or Organization: **County Commission**

Estimation of amount of time needed for appointment: 45 minutes

Date Requested – 1<sup>st</sup> Choice: **April 7, 2016**

*If a specific date is needed, please provide reason for specific date:*

Date Requested – 2<sup>nd</sup> Choice:

Subject (*Wording to be placed on agenda*):

Transfer of \$200,000 to Capital Outlay Checking

Please provide the County Commission with a description of your request or presentation, including any background information:

Is this a funding request? Y/N NO

If so, how much? \$N/A

Provide exact financial impact/request: N/A

Recommended motion (*Please type out the wording of the motion that you would like the Commission to approve*):

Motion to transfer \$200,000 from BCT ICS Account ending in 575 to BB&T Capital Outlay Checking Account ending in 9739.

Attach supporting documents for request, or request may be denied.

If not attached, explain:

Is equipment needed? Projector Y/N NO Internet/Wi Fi Y/N NO Telephone for conference call Y/N NO

Contact information:

Email address:

Phone Number:

FOR COMMISSION STAFF USE ONLY – FINANCIAL IMPACT/RECOMMENDATION

not applicable



## 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](http://www.jeffersoncountywv.org)

PRESIDENT

*Patsy Noland*

VICE PRESIDENT

*Walt Pellish*

COMMISSIONER

*Eric Bell*

COMMISSIONER

*Dale Manuel*

COMMISSIONER

*Jane Tabb*

To: Jefferson County Commission  
From: Michelle Gordon, Finance Director  
Date: March 31, 2016  
Subject: Transfer

---

To cover upcoming checks issued from the Capital Outlay Fund, a cash transfer is needed. A check will need to be approved from Bank of Charles Town ICS account 43575 in the amount of \$200,000 for deposit into BB&T Capital Outlay Checking Account 5175579739.

If you have questions, please call me at extension 1008.

County Administrator  
*Stephanie Grove*

Deputy County Administrator  
*Sandy Slusher McDonald*

**AGENDA REQUEST FORM**  
[www.jeffersoncountywv.org](http://www.jeffersoncountywv.org)



Name: Michelle Gordon, Finance Director

Department or Organization: **County Commission**

Estimation of amount of time needed for appointment: 15 minutes

Date Requested – 1<sup>st</sup> Choice: **April 7, 2016**

*If a specific date is needed, please provide reason for specific date:*

Date Requested – 2<sup>nd</sup> Choice:

Subject (*Wording to be placed on agenda*):

Approval of the Audited/revised FY2015 Financial Statements

Please provide the County Commission with a description of your request or presentation, including any background information:

Is this a funding request? Y/N **NO**

If so, how much? \$NA

Provide exact financial impact/request:

Recommended motion (*Please type out the wording of the motion that you would like the Commission to approve*):

**Motion to approve the revised FY15 Financial Statement and to release for publication.**

Attach supporting documents for request, or request may be denied.

If not attached, explain:

Is equipment needed? Projector Y/N **NO** Internet/Wi Fi Y/N **NO** Telephone for conference call Y/N **NO**

Contact information:

Email address:

Phone Number:

FOR COMMISSION STAFF USE ONLY – FINANCIAL IMPACT/RECOMMENDATION

not applicable





## 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](http://www.jeffersoncountywv.org)

PRESIDENT

*Patsy Noland*

VICE PRESIDENT

*Walt Pellish*

COMMISSIONER

*Eric Bell*

COMMISSIONER

*Dale Manuel*

COMMISSIONER

*Jane Tabb*

To: Jefferson County Commission

From: Michelle Gordon, Finance Director

Date: March 31, 2016

Subject: Re-Approval of the FY15 Financial Statements

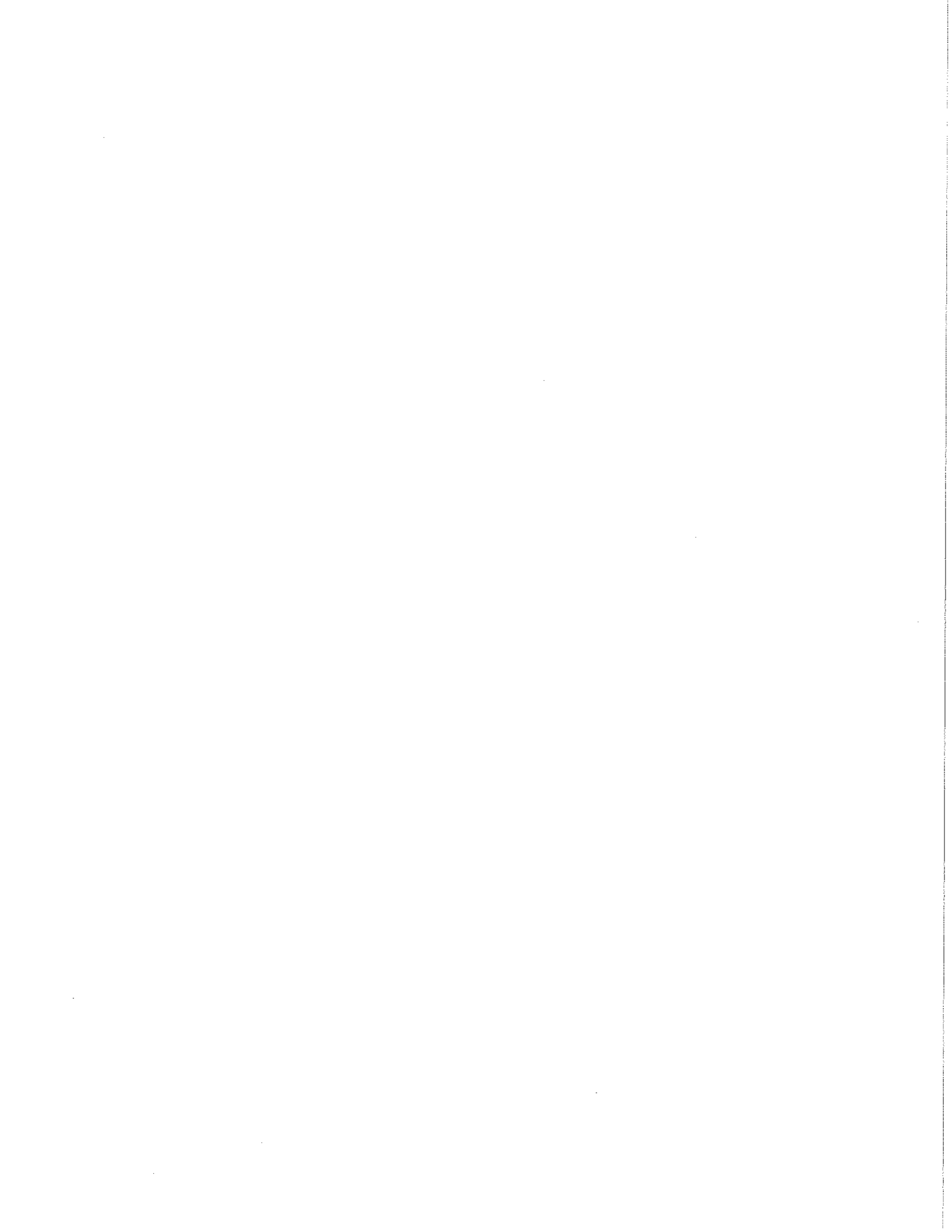
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On October 1, 2015, the Commission approved the unaudited FY15 Financial Statement. The Audited Schedules of Employer Allocations and Pension Amounts for the WV Deputy Sheriff Retirement Plan wasn't completed by the State until November 16, 2015. In order to be in compliance with the implementation of GASB Statement No. 68, Accounting and Financial Reporting for Pensions, the FY15 Financial Statements were revised to include WVDSRS pension plan adjustments. Additionally, the FY15 Financial Statement audit was completed by an outside auditing firm on March 29, 2015.

If you have questions, please call me at extension 1008.

County Administrator  
*Stephanie Grove*

Deputy County Administrator  
*Sandy Slusher McDonald*



JEFFERSON COUNTY, WEST VIRGINIA  
STATEMENT OF NET POSITION  
June 30, 2015

	Primary Government		Component Units				
	Governmental Activities	Board of Health	Development Authority	Historic Landmarks	Farmland Protection Board	Emergency Services	Parks and Recreation
<b>ASSETS</b>							
<b>Current assets:</b>							
Cash and cash equivalents	\$ 9,308,261	\$ 1,350,585	\$ 673,640	\$ 17,707	\$ 1,800,499	\$ 804,663	\$ 723,994
Receivables, net:							
Taxes	679,106	-	-	-	61,267	-	-
Accounts	-	71,915	26,670	-	-	22,323	-
Other receivables	111,485	-	-	-	-	-	-
Inventory, at cost	14,269	-	-	-	-	-	-
Prepaid expenses	39,172	3,763	10,407	-	3,000	84,839	-
Total current assets	<u>10,152,293</u>	<u>1,426,263</u>	<u>710,717</u>	<u>17,707</u>	<u>1,864,766</u>	<u>911,825</u>	<u>723,994</u>
<b>Noncurrent assets:</b>							
<b>Restricted assets:</b>							
Other assets	-	-	7,824	-	-	-	-
Restricted cash	1,944,699	-	15,421	-	-	-	-
<b>Capital assets:</b>							
<b>Nondepreciable:</b>							
Land	866,554	-	7,085,222	752,333	-	550,000	688,335
Construction in progress	-	-	-	-	-	-	188,437
<b>Depreciable:</b>							
Buildings	19,024,780	-	-	80,499	-	1,366,998	-
Structures and improvements	2,152,891	-	-	-	-	-	-
Vehicles	1,936,482	-	-	-	-	-	-
Machinery and equipment	7,063,940	30,719	34,417	-	-	539,462	288,269
Less: accumulated depreciation	(12,344,453)	(23,041)	(15,682)	(12,723)	-	(689,317)	(110,586)
Total noncurrent assets	<u>20,644,893</u>	<u>7,678</u>	<u>7,127,202</u>	<u>820,109</u>	<u>-</u>	<u>1,767,143</u>	<u>1,054,455</u>
Total assets	<u>30,797,186</u>	<u>1,433,941</u>	<u>7,837,919</u>	<u>837,816</u>	<u>1,864,766</u>	<u>2,678,968</u>	<u>1,778,449</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>							
Related to pension plans	1,384,881	72,689	-	-	-	-	-
Total deferred outflows of resources	<u>1,384,881</u>	<u>72,689</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>LIABILITIES</b>							
<b>Current liabilities payable:</b>							
Accounts payable	474,786	26,987	17,205	-	512	7,879	15,272
Payroll payable	417,622	3,190	-	-	-	31,126	-
Other accrued expenses	61,382	-	-	-	-	-	13,840
Benefits payable-HRA	83,334	-	-	-	-	-	-
OPEB obligation	25,790	181,362	-	-	-	-	86,844
Accrued interest payable	-	-	113,587	-	-	1,161	-
<b>Noncurrent liabilities:</b>							
Notes payable - due within one year	-	-	147,663	-	-	28,576	-
Notes payable - due in more than one year	-	-	5,166,845	-	-	1,148,612	-
Net pension liability	2,689,052	77,704	-	-	-	-	-
Compensated absences payable	656,813	26,687	-	-	-	45,493	-
Total liabilities	<u>4,408,779</u>	<u>315,930</u>	<u>5,445,300</u>	<u>-</u>	<u>512</u>	<u>1,262,847</u>	<u>115,956</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>							
Related to pension plans	2,590,938	82,200	-	-	-	-	-
Total deferred inflows of resources	<u>2,590,938</u>	<u>82,200</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET POSITION</b>							
Net investment in capital assets	18,700,194	7,678	18,735	820,109	-	589,955	1,054,455
Restricted for:							
Culture and recreation	3,440	-	-	-	-	-	-
Public safety	116,682	-	-	-	-	-	-
Other purposes	1,711,335	-	23,245	-	-	81,000	-
Unrestricted	4,650,499	1,100,822	2,350,639	17,707	1,864,254	745,166	608,038
Total net position	<u>\$ 25,182,150</u>	<u>\$ 1,108,500</u>	<u>\$ 2,392,619</u>	<u>\$ 837,816</u>	<u>\$ 1,864,254</u>	<u>\$ 1,416,121</u>	<u>\$ 1,662,493</u>

The notes to the financial statements are an integral part of this statement.

JEFFERSON COUNTY, WEST VIRGINIA  
STATEMENT OF ACTIVITIES  
For the Fiscal Year Ended June 30, 2015

Functions / Programs	Program Revenues					Net (Expense) Revenues and Changes in Net Position							
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government	Component Units							
					Governmental Activities	Total	Board of Health	Development Authority	Historic Landmark	Farmland Protection	Emergency Services	Parks and Recreation	
<b>Primary government:</b>													
Governmental activities:													
General government	\$ 14,420,067	\$ 3,764,598	\$ 358,638	\$ -	\$ (10,296,831)	\$ (10,296,831)							
Public safety	10,198,071	-	346,003	3,181	(9,848,887)	(9,848,887)							
Health and sanitation	16,015	-	30,000	-	13,985	13,985							
Culture and recreation	1,217,776	-	74,250	-	(1,143,526)	(1,143,526)							
Social services	22,525	-	52,496	-	29,971	29,971							
Capital projects	506,633	-	-	-	(506,633)	(506,633)							
Education	-	-	45,147	-	45,147	45,147							
<b>Total governmental activities</b>	<b>26,381,087</b>	<b>3,764,598</b>	<b>906,534</b>	<b>3,181</b>	<b>(21,706,774)</b>	<b>(21,706,774)</b>							
<b>Component units:</b>													
Board of Health	1,051,213	235,721	617,729	-	-	\$ (197,763)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Economic Development	620,194	-	-	-	-	-	(620,194)	-	-	-	-	-	-
Historic Landmark	1,361,707	-	6,601	-	-	-	-	(1,355,106)	-	-	-	-	-
Farmland Protection	382,952	-	151,908	-	-	-	-	-	(231,044)	-	-	-	-
Emergency Services Agency	1,681,190	65,749	-	-	-	-	-	-	-	(1,615,441)	-	-	-
Parks and Recreation	1,572,345	494,063	-	-	-	-	-	-	-	-	-	(1,078,282)	-
<b>Total component units</b>	<b>\$ 6,669,601</b>	<b>\$ 795,533</b>	<b>\$ 776,238</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (197,763)</b>	<b>\$ (620,194)</b>	<b>\$ (1,355,106)</b>	<b>\$ (231,044)</b>	<b>\$ (1,615,441)</b>	<b>\$ -</b>	<b>\$ (1,078,282)</b>	<b>\$ -</b>
<b>General revenues:</b>													
Ad valorem property taxes					12,141,652	12,141,652	-	-	-	-	-	-	-
Alcoholic beverages tax					32,965	32,965	-	-	-	-	-	-	-
Hotel occupancy tax					600,591	600,591	-	-	-	-	-	-	-
Gas and oil severance tax					81,957	81,957	-	-	-	-	-	-	-
Other taxes					623,507	623,507	-	-	-	593,582	-	-	-
Coal severance tax					147,727	147,727	-	-	-	-	-	-	-
Licenses and permits					2,769,450	2,769,450	-	-	-	-	-	-	-
Intergovernmental:													
Federal					-	-	-	-	1,513,080	-	-	-	-
State					-	-	-	72,258	17,925	-	-	-	3,994
Local					-	-	-	423,299	-	-	2,203,230	-	1,391,798
Interest and investment earnings					53,357	53,357	7,338	2,908	-	9,451	1,941	-	4,059
Refunds					228,635	228,635	-	-	-	-	-	-	-
Reimbursement					5,695	5,695	-	-	-	-	-	-	-
Miscellaneous					5,354,405	5,354,405	7,100	158	11,369	3,284	17,248	-	14,459
<b>Total general revenues</b>					<b>22,039,941</b>	<b>22,039,941</b>	<b>14,438</b>	<b>498,623</b>	<b>1,542,374</b>	<b>606,317</b>	<b>2,222,419</b>	<b>17,248</b>	<b>1,414,310</b>
<b>Change in net position</b>					<b>333,167</b>	<b>333,167</b>	<b>(183,325)</b>	<b>(121,571)</b>	<b>187,268</b>	<b>375,273</b>	<b>606,978</b>	<b>17,248</b>	<b>336,028</b>
<b>Net position - beginning (restated, see Note III. D)</b>					<b>24,848,983</b>	<b>24,848,983</b>	<b>1,291,825</b>	<b>2,514,190</b>	<b>650,548</b>	<b>1,488,981</b>	<b>809,143</b>	<b>17,248</b>	<b>1,326,465</b>
<b>Net position - ending</b>					<b>\$ 25,182,150</b>	<b>\$ 25,182,150</b>	<b>\$ 1,108,500</b>	<b>\$ 2,392,619</b>	<b>\$ 837,816</b>	<b>\$ 1,864,254</b>	<b>\$ 1,416,121</b>	<b>\$ 17,248</b>	<b>\$ 1,662,493</b>

The notes to the financial statements are an integral part of this statement.

JEFFERSON COUNTY, WEST VIRGINIA  
BALANCE SHEET - GOVERNMENTAL FUNDS  
June 30, 2015

	General	Coal Severance Tax	County Capital Outlay	Impact Fees	Other Nonmajor Governmental Funds	Total Governmental Funds
<b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>						
<b>Assets:</b>						
Cash and cash equivalents	\$ 4,545,093	\$ 6,229	\$ 4,336,768	\$ -	\$ 419,971	\$ 9,308,061
Receivables (net of allowance for uncollectibles):						
Taxes	679,106	-	-	-	-	679,106
Other receivables	-	-	-	-	111,485	111,485
Due from:						
Other funds	34,187	-	-	-	-	34,187
Inventory, at cost	14,269	-	-	-	-	14,269
Prepaid expenses	39,172	-	-	-	-	39,172
Restricted cash	-	-	-	1,944,699	-	1,944,699
<b>Total assets</b>	<u>5,311,827</u>	<u>6,229</u>	<u>4,336,768</u>	<u>1,944,699</u>	<u>531,456</u>	<u>12,130,979</u>
<b>Deferred Outflows:</b>						
Deferred outflows of resources	-	-	-	-	-	-
<b>Total deferred outflows of resources</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total assets and deferred outflows of resources</b>	<u>\$ 5,311,827</u>	<u>\$ 6,229</u>	<u>\$ 4,336,768</u>	<u>\$ 1,944,699</u>	<u>\$ 531,456</u>	<u>\$ 12,130,979</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>						
<b>Liabilities:</b>						
Accounts payable	357,070	-	-	113,242	4,474	474,786
Payroll payable	417,622	-	-	-	-	417,622
Other accrued expenses	61,382	-	-	-	-	61,382
Benefits payable- HRA	83,334	-	-	-	-	83,334
Due to:						
Other funds	-	-	-	-	34,187	34,187
<b>Total liabilities</b>	<u>919,408</u>	<u>-</u>	<u>-</u>	<u>113,242</u>	<u>38,661</u>	<u>1,071,311</u>
<b>Deferred Inflows of Resources:</b>						
Unavailable revenue - taxes	501,024	-	-	-	-	501,024
<b>Total deferred inflows of resources</b>	<u>501,024</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>501,024</u>
<b>Total liabilities and deferred inflows of resources</b>	<u>1,420,432</u>	<u>-</u>	<u>-</u>	<u>113,242</u>	<u>38,661</u>	<u>1,572,335</u>
<b>Fund balances:</b>						
Nonspendable	53,441	-	-	-	-	53,441
Restricted	-	1,229	-	1,831,457	428,313	2,260,999
Committed	-	-	4,336,768	-	-	4,336,768
Assigned	3,400,000	5,000	-	-	64,482	3,469,482
Unassigned	437,954	-	-	-	-	437,954
<b>Total fund balances</b>	<u>3,891,395</u>	<u>6,229</u>	<u>4,336,768</u>	<u>1,831,457</u>	<u>492,795</u>	<u>10,558,644</u>
<b>Total liabilities, deferred inflows or resources and fund balances</b>	<u>\$ 5,311,827</u>	<u>\$ 6,229</u>	<u>\$ 4,336,768</u>	<u>\$ 1,944,699</u>	<u>\$ 531,456</u>	<u>\$ 12,130,979</u>

The notes to the financial statements are an integral part of this statement.

JEFFERSON COUNTY, WEST VIRGINIA  
RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS  
TO THE STATEMENT OF NET POSITION  
June 30, 2015

Total fund balances on the governmental fund's balance sheet		\$ 10,558,644
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used in governmental activities are not financial resources and are therefore not reported in the funds. (Note III - C )		18,700,194
Certain revenues are not available to fund current year expenditures and therefore are deferred in the funds. (Note III - C )		501,024
Deferred outflows and inflows of resources related to pensions are applicable to future periods and are therefore not reported in the funds:		
Deferred outflow - Changes in employer portion and differences between contributions and proportionate share of pension expense	\$ 153,803	
Deferred outflow - Employer contributions to pension plan after measurement date	1,231,078	
Deferred inflow - Differences between projected and actual investment earnings	<u>(2,590,938)</u>	( 1,206,057)
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds. (Note III - G.)		<u>( 3,371,655)</u>
Net position of governmental activities		<u><u>\$ 25,182,150</u></u>

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The notes to the financial statements are an integral part of this statement.

JEFFERSON COUNTY, WEST VIRGINIA  
STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES -  
GOVERNMENTAL FUNDS  
For the Fiscal Year Ended June 30, 2015

	General	Coal Severance Tax	County Capital Outlay	Impact Fees	Other Nonmajor Governmental Funds	Total Governmental Funds
<b>REVENUES</b>						
Taxes:						
Ad valorem property taxes	\$ 12,190,515	\$ -	\$ -	\$ -	\$ -	\$ 12,190,515
Alcoholic beverages tax	32,965	-	-	-	-	32,965
Hotel occupancy tax	600,591	-	-	-	-	600,591
Gas and oil severance tax	81,957	-	-	-	-	81,957
Other taxes	594,847	-	-	-	-	594,847
Coal severance tax	-	147,727	-	-	-	147,727
Licenses and permits	303,833	-	-	2,386,578	79,039	2,769,450
Intergovernmental:						
Federal	160,021	-	-	-	551,077	711,098
State	-	-	-	-	198,617	198,617
Charges for services	3,237,400	-	-	-	96,772	3,334,172
Fines and forfeits	96,912	-	-	-	333,514	430,426
Interest and investment earnings	25,435	348	17,998	8,131	1,445	53,357
Refunds	228,635	-	-	-	-	228,635
Reimbursements	-	-	529	-	5,166	5,695
Payments in lieu of taxes	28,660	-	-	-	-	28,660
Contributions and donations	-	-	-	-	100	100
Miscellaneous	4,144,376	-	-	-	1,209,929	5,354,305
<b>Total revenues</b>	<u>21,726,147</u>	<u>148,075</u>	<u>18,527</u>	<u>2,394,709</u>	<u>2,475,659</u>	<u>26,763,117</u>
<b>EXPENDITURES</b>						
Current:						
General government	10,794,619	10,652	-	2,499,261	1,556,914	14,861,446
Public safety	9,465,356	125,000	-	-	92,827	9,683,183
Health and sanitation	1,500	14,515	-	-	-	16,015
Culture and recreation	1,115,082	-	-	-	-	1,115,082
Social services	10,275	-	-	-	12,250	22,525
Capital outlay	-	-	339,171	-	436,285	775,456
<b>Total expenditures</b>	<u>21,386,832</u>	<u>150,167</u>	<u>339,171</u>	<u>2,499,261</u>	<u>2,098,276</u>	<u>26,473,707</u>
Excess (deficiency) of revenues over expenditures	<u>339,315</u>	<u>(2,092)</u>	<u>(320,644)</u>	<u>(104,552)</u>	<u>377,383</u>	<u>289,410</u>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in	761,875	-	-	-	12,936	774,811
Transfers (out)	(12,936)	-	-	-	(761,875)	(774,811)
<b>Total other financing sources (uses)</b>	<u>748,939</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(748,939)</u>	<u>-</u>
<b>Net change in fund balances</b>	<u>1,088,254</u>	<u>(2,092)</u>	<u>(320,644)</u>	<u>(104,552)</u>	<u>(371,556)</u>	<u>289,410</u>
Fund balances - beginning	<u>2,803,141</u>	<u>8,321</u>	<u>4,657,412</u>	<u>1,936,009</u>	<u>864,351</u>	<u>10,269,234</u>
Fund balances - ending	<u>\$ 3,891,395</u>	<u>\$ 6,229</u>	<u>\$ 4,336,768</u>	<u>\$ 1,831,457</u>	<u>\$ 492,795</u>	<u>\$ 10,558,644</u>

The notes to the financial statements are an integral part of this statement.

JEFFERSON COUNTY, WEST VIRGINIA  
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO  
THE STATEMENT OF ACTIVITIES  
For the Fiscal Year Ended June 30, 2015

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Amounts reported for governmental activities in the statement of activities are different because:

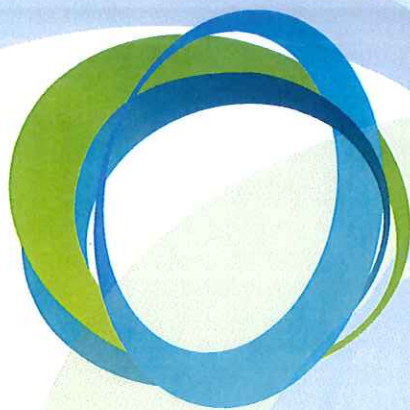
Net change in fund balances - total governmental funds	\$	289,410
<p>Capital outlays are reported as an expenditure in the governmental funds but are considered an asset at the government-wide level. This is the amount of capital assets that were purchased during the fiscal year. (Note III-C)</p>		
		268,823
<p>Capital outlays are reported as an expenditure in the governmental funds. In the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount of depreciation expense charged during the year. (Note III-C ).</p>		
		( 1,085,857)
<p>Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. This is the difference between prior and current year deferred revenues. (Notes III-B)</p>		
		( 48,863)
Prior year deferred revenues:	\$ 549,887	
Current year deferred revenues:	\$ 501,024	
<p>Governmental Funds report pension contributions as expenditures. However, in the statement of activities, the cost of pension benefits earned net of employee contributions is reported as pension expense and are recognized on the accrual basis of accounting in accordance with GASB 68.</p>		
Amount of pension expenditures at fund modified accrual level	\$ 1,231,078	
Amount of pension expenses recognized at government-wide level	<u>( 303,933)</u>	927,145
<p>Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds. Decrease in Compensated Absences plus OPEB</p>		
		<u>( 17,491)</u>
Change in net position of governmental activities	\$	<u><u>333,167</u></u>

The notes to the financial statements are an integral part of this statement.

428 Second St.  
Marietta, OH 45750  
740.373.0056

1035 Murdoch Ave.  
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104 South Sugar St.  
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740.695.1569



# PERRY

## Associates

Certified Public Accountants, A.C.

**JEFFERSON COUNTY, WEST VIRGINIA**  
**Single Audit**  
**For the Fiscal Year Ended June 30, 2015**

**RFP #15-123**  
**Jefferson County**

[www.perrycpas.com](http://www.perrycpas.com)

*...“bringing more to the table”*

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- Association of Certified Anti - Money Laundering Specialists •

JEFFERSON COUNTY, WEST VIRGINIA  
SCHEDULE OF FUNDS INCLUDED IN REPORT  
FOR THE FISCAL YEAR ENDED JUNE 30, 2015

**GOVERNMENTAL FUND TYPES**

**MAJOR FUNDS**

General  
Coal Severance Tax  
County Capital Outlay  
Impact Fees

**NONMAJOR FUNDS**

*Special Revenue Funds*

Dog and Kennel  
General School  
Magistrate Court  
Worthless Check  
Home Confinement  
Federal Grant  
State Grant  
Flood Hazard Mitigation  
Waste Coal  
Assessor's Valuation  
Farmland Protection  
Concealed Weapons  
Voters Registration  
Jury & Witness  
Law Enforcement Forfeiture  
Pros. Attny Forfeiture  
Sub-Division Bond Forfeiture  
Teen Court  
Bardane Public Health Center

*Capital Project Funds*

Parks & Recreation Land Development

**FIDUCIARY FUND TYPE**

*Agency Funds*

State  
School  
Municipal  
Other Agency

JEFFERSON COUNTY, WEST VIRGINIA  
SCHEDULE OF FUNDS INCLUDED IN REPORT (CONTINUED)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2015

**DISCRETELY PRESENTED COMPONENT UNITS**

Jefferson County Board of Health  
Jefferson County Economic Development Authority  
Jefferson County Historic Landmarks Commission  
Jefferson County Farmland Protection Board  
Jefferson County Emergency Services Agency  
Jefferson County Parks and Recreation Commission

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JEFFERSON COUNTY, WEST VIRGINIA

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JEFFERSON COUNTY, WEST VIRGINA

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JEFFERSON COUNTY, WEST VIRGINIA  
COUNTY OFFICIALS  
For the Fiscal Year Ended June 30, 2015

OFFICE	NAME	TERM
	<u>Elective</u>	
County Commission:	Jane M. Tabb	01-01-13 / 12-31-18
	Patsy Noland	01-01-15 / 12-31-20
	Carolyn Widmyer	01-01-09 / 12-31-14
	C. Dale Manuel	01-01-11 / 12-31-16
	Walt Pellish	01-01-11 / 12-31-16
	Eric Bell	01-01-15 / 12-31-20
Clerk of the County Commission:	Jennifer S. Maghan	01-01-11 / 12-31-16
Clerk of the Circuit Court:	Laura Storm	01-01-11 / 12-31-16
Sheriff:	Peter Dougherty	01-01-15 / 12-31-16
Prosecuting Attorney:	Ralph Lorenzetti	01-01-13 / 12-31-16
Assessor:	Angela Banks	01-01-13 / 12-31-16

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## INDEPENDENT AUDITOR'S REPORT

March 31, 2016

Jefferson County Commission  
124 East Washington Street  
Charles Town, WV 25414

To the Board of Commissioners:

### ***Report on the Financial Statements***

We have audited the accompanying financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of **Jefferson County**, West Virginia (the County), as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

### ***Management's Responsibility for the Financial Statements***

Management is responsible for preparing and fairly presenting these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes designing, implementing, and maintaining internal control relevant to preparing and fairly presenting financial statements that are free from material misstatement, whether due to fraud or error.

### ***Auditor's Responsibility***

Our responsibility is to opine on these financial statements based on our audit. We did not audit the financial statements of the Jefferson County Development Authority, Jefferson County Board of Health and Jefferson County Emergency Services Agency, which represent 75 percent, 55 percent and 48 percent of the assets, net position and revenues, respectively, of the aggregate discretely presented component units. Those statements were audited by other auditors whose reports have been furnished to us, and our opinion, insofar as it relates to the amounts included for the Jefferson County Development Authority, Jefferson County Board of Health and Jefferson County Emergency Services Agency, is based solely on the reports of the other auditors. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement.

...***"bringing more to the table"***

Tax - Accounting - Audit - Review - Compilation - Agreed Upon Procedure - Consultation - Bookkeeping - Payroll

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***Auditor's Responsibility (Continued)***

An audit requires obtaining evidence about financial statement amounts and disclosures. The procedures selected depend on our judgment, including assessing the risks of material financial statement misstatement, whether due to fraud or error. In assessing those risks, we consider internal control relevant to the County's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not to the extent needed to opine on the effectiveness of the County's internal control. Accordingly, we express no opinion. An audit also includes evaluating the appropriateness of management's accounting policies and the reasonableness of their significant accounting estimates, as well as our evaluation of the overall financial statement presentation.

We believe the audit evidence we obtained is sufficient and appropriate to support our audit opinions.

***Opinions***

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Jefferson County, West Virginia as of June 30, 2015, and the changes in financial position and the budgetary comparisons for the General Fund and Coal Severance Tax Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

***Emphasis of Matter***

As discussed in Note I.D.10 to the financial statements, during the year ended June 30, 2015, the County adopted Governmental Accounting Standards Board (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27* and also GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date*. We did not modify our opinion regarding this matter.

***Other Matters***

***Required Supplementary Information***

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by Governmental Accounting Standards Board (GASB) who consider it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Accounting principles generally accepted in the United States of America require this presentation to include the schedules of funding progress, employer contributions, net pension liabilities and pension contributions listed in the table of contents, to supplement the basic financial statements. Although this information is not part of the basic financial statements, the Governmental Accounting Standards Board considers it essential for placing the basic financial statements in an appropriate operational, economic, or historical context. We applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, consisting of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, to the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not opine or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to opine or provide any other assurance.

***Supplementary and Other Information***

Our audit was conducted to opine on the County's basic financial statements taken as a whole.

***Other Matters (Continued)***

*Supplementary and Other Information (Continued)*

The budgetary comparison for the Assessor's Valuation Fund is presented for the purposes of additional analysis and is not a required part of the basic financial statements.

The Schedule of Expenditures of Federal Awards also presents additional analysis as required by the U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations and is also not a required part of the financial statements.

The schedules are management's responsibility, and derive from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. We subjected these schedules to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves in accordance with auditing standards generally accepted in the United States of America. In our opinion, this information is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated March 31, 2016 on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

*Perry & Associates CPAs A.C.*

**Perry and Associates**  
Certified Public Accountants, A.C.  
Marietta, Ohio

JEFFERSON COUNTY, WEST VIRGINIA  
STATEMENT OF NET POSITION  
June 30, 2015

	Primary	Component Units					
	Governmental Activities	Board of Health	Development Authority	Historic Landmarks	Farmland Protection Board	Emergency Services	Parks and Recreation
<b>ASSETS</b>							
Current assets:							
Cash and cash equivalents	\$ 9,308,261	\$ 1,350,585	\$ 673,640	\$ 17,707	\$ 1,800,499	\$ 804,663	\$ 723,994
Receivables, net:							
Taxes	679,106	-	-	-	61,267	-	-
Accounts	-	71,915	26,670	-	-	22,323	-
Other receivables	111,485	-	-	-	-	-	-
Inventory, at cost	14,269	-	-	-	-	-	-
Prepaid expenses	39,172	3,763	10,407	-	3,000	84,839	-
Total current assets	<u>10,152,293</u>	<u>1,426,263</u>	<u>710,717</u>	<u>17,707</u>	<u>1,864,766</u>	<u>911,825</u>	<u>723,994</u>
Noncurrent assets:							
Restricted assets:							
Other assets	-	-	7,824	-	-	-	-
Restricted cash	1,944,699	-	15,421	-	-	-	-
Capital assets:							
Nondepreciable:							
Land	866,554	-	7,085,222	752,330	-	550,000	688,335
Construction in progress	-	-	-	-	-	-	188,437
Depreciable:							
Buildings	19,024,780	-	-	80,499	-	1,366,998	-
Structures and improvements	2,152,891	-	-	-	-	-	-
Vehicles	1,936,482	-	-	-	-	-	-
Machinery and equipment	7,063,940	30,719	34,417	-	-	539,462	288,269
Less: accumulated depreciation	(12,344,453)	(23,041)	(15,682)	(12,723)	-	(689,317)	(110,586)
Total noncurrent assets	<u>20,644,893</u>	<u>7,678</u>	<u>7,127,202</u>	<u>820,109</u>	<u>-</u>	<u>1,767,143</u>	<u>1,054,455</u>
Total assets	<u>30,797,186</u>	<u>1,433,941</u>	<u>7,837,919</u>	<u>837,816</u>	<u>1,864,766</u>	<u>2,678,968</u>	<u>1,778,449</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>							
Related to pension plans	1,384,881	72,689	-	-	-	-	-
Total deferred outflows of resources	<u>1,384,881</u>	<u>72,689</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>LIABILITIES</b>							
Current liabilities payable:							
Accounts payable	474,786	26,987	17,205	-	512	7,879	15,272
Payroll payable	417,622	3,190	-	-	-	31,126	-
Other accrued expenses	61,382	-	-	-	-	-	13,840
Benefits payable-HRA	83,334	-	-	-	-	-	-
OPEB obligation	25,790	181,362	-	-	-	-	86,844
Accrued interest payable	-	-	113,587	-	-	1,161	-
Noncurrent liabilities:							
Notes payable - due within one year	-	-	147,663	-	-	28,576	-
Notes payable - due in more than one year	-	-	5,166,845	-	-	1,148,612	-
Net pension liability	2,689,052	77,704	-	-	-	-	-
Compensated absences payable	656,813	26,687	-	-	-	45,493	-
Total liabilities	<u>4,408,779</u>	<u>315,930</u>	<u>5,445,300</u>	<u>-</u>	<u>512</u>	<u>1,262,847</u>	<u>115,956</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>							
Related to pension plans	2,590,938	82,200	-	-	-	-	-
Total deferred inflows of resources	<u>2,590,938</u>	<u>82,200</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET POSITION</b>							
Net investment in capital assets	18,700,194	7,678	18,735	820,109	-	589,955	1,054,455
Restricted for:							
Culture and recreation	3,440	-	-	-	-	-	-
Public safety	116,682	-	-	-	-	-	-
Other purposes	1,711,335	-	23,245	-	-	81,000	-
Unrestricted	4,650,499	1,100,822	2,350,639	17,707	1,864,254	745,166	608,038
Total net position	<u>\$ 25,182,150</u>	<u>\$ 1,108,500</u>	<u>\$ 2,392,619</u>	<u>\$ 837,816</u>	<u>\$ 1,864,254</u>	<u>\$ 1,416,121</u>	<u>\$ 1,662,493</u>

The notes to the financial statements are an integral part of this statement.

JEFFERSON COUNTY, WEST VIRGINIA  
STATEMENT OF ACTIVITIES  
For the Fiscal Year Ended June 30, 2015

Functions / Programs	Program Revenues					Net (Expense) Revenues and Changes in Net Position						
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government	Total	Board of Health	Development Authority	Component Units			Parks and Recreation
					Governmental Activities				Historic Landmark	Farmland Protection	Emergency Services	
<b>Primary government:</b>												
Governmental activities:												
General government	\$ 14,420,067	\$ 3,764,598	\$ 358,638	\$ -	\$ (10,296,831)	\$ (10,296,831)						
Public safety	10,198,071	-	346,003	3,181	(9,848,887)	(9,848,887)						
Health and sanitation	16,015	-	30,000	-	13,985	13,985						
Culture and recreation	1,217,776	-	74,250	-	(1,143,526)	(1,143,526)						
Social services	22,525	-	52,496	-	29,971	29,971						
Capital projects	506,633	-	-	-	(506,633)	(506,633)						
Education	-	-	45,147	-	45,147	45,147						
<b>Total governmental activities</b>	<b>26,381,087</b>	<b>3,764,598</b>	<b>906,534</b>	<b>3,181</b>	<b>(21,706,774)</b>	<b>(21,706,774)</b>						
<b>Component units:</b>												
Board of Health	1,051,213	235,721	617,729	-	-	-	(197,763)	\$ -	\$ -	\$ -	\$ -	\$ -
Economic Development	620,194	-	-	-	-	-	-	(620,194)	-	-	-	-
Historic Landmark	1,361,707	-	6,601	-	-	-	-	(1,355,106)	-	-	-	-
Farmland Protection	382,952	-	151,908	-	-	-	-	-	(231,044)	-	-	-
Emergency Services Agency	1,681,190	65,749	-	-	-	-	-	-	-	(1,615,441)	-	-
Parks and Recreation	1,572,345	494,063	-	-	-	-	-	-	-	-	(1,078,282)	-
<b>Total component units</b>	<b>\$ 6,669,601</b>	<b>\$ 795,533</b>	<b>\$ 776,238</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>(197,763)</b>	<b>(620,194)</b>	<b>(1,355,106)</b>	<b>(231,044)</b>	<b>(1,615,441)</b>	<b>(1,078,282)</b>
<b>General revenues:</b>												
Ad valorem property taxes					12,141,652	12,141,652	-	-	-	-	-	-
Alcoholic beverages tax					32,965	32,965	-	-	-	-	-	-
Hotel occupancy tax					600,591	600,591	-	-	-	-	-	-
Gas and oil severance tax					81,957	81,957	-	-	-	-	-	-
Other taxes					623,507	623,507	-	-	-	593,582	-	-
Coal severance tax					147,727	147,727	-	-	-	-	-	-
Licenses and permits					2,769,450	2,769,450	-	-	-	-	-	-
Intergovernmental:												
Federal					-	-	-	-	1,513,080	-	-	-
State					-	-	-	72,258	17,925	-	-	3,994
Local					-	-	-	423,299	-	-	2,203,230	1,391,798
Interest and investment earnings					53,357	53,357	7,338	2,908	-	9,451	1,941	4,059
Refunds					228,635	228,635	-	-	-	-	-	-
Reimbursement					5,695	5,695	-	-	-	-	-	-
Miscellaneous					5,354,405	5,354,405	7,100	158	11,369	3,284	17,248	14,459
<b>Total general revenues</b>					<b>22,039,941</b>	<b>22,039,941</b>	<b>14,438</b>	<b>498,623</b>	<b>1,542,374</b>	<b>606,317</b>	<b>2,222,419</b>	<b>1,414,310</b>
<b>Change in net position</b>					<b>333,167</b>	<b>333,167</b>	<b>(183,325)</b>	<b>(121,571)</b>	<b>187,268</b>	<b>375,273</b>	<b>606,978</b>	<b>336,028</b>
<b>Net position - beginning (restated, see Note III. I)</b>					<b>24,848,983</b>	<b>24,848,983</b>	<b>1,291,825</b>	<b>2,514,190</b>	<b>650,548</b>	<b>1,488,981</b>	<b>809,143</b>	<b>1,326,465</b>
<b>Net position - ending</b>					<b>\$ 25,182,150</b>	<b>\$ 25,182,150</b>	<b>\$ 1,108,500</b>	<b>\$ 2,392,619</b>	<b>\$ 837,816</b>	<b>\$ 1,864,254</b>	<b>\$ 1,416,121</b>	<b>1,662,493</b>

The notes to the financial statements are an integral part of this statement.

JEFFERSON COUNTY, WEST VIRGINIA  
BALANCE SHEET - GOVERNMENTAL FUNDS  
June 30, 2015

	General	Coal Severance Tax	County Capital Outlay	Impact Fees	Other Nonmajor Governmental Funds	Total Governmental Funds
<b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>						
<b>Assets:</b>						
Cash and cash equivalents	\$ 4,545,093	\$ 6,229	\$ 4,336,768	\$ -	\$ 419,971	\$ 9,308,061
Receivables (net of allowance for uncollectibles):						
Taxes	679,106	-	-	-	-	679,106
Other receivables	-	-	-	-	111,485	111,485
Due from:						
Other funds	34,187	-	-	-	-	34,187
Inventory, at cost	14,269	-	-	-	-	14,269
Prepaid expenses	39,172	-	-	-	-	39,172
Restricted cash	-	-	-	1,944,699	-	1,944,699
<b>Total assets</b>	<u>5,311,827</u>	<u>6,229</u>	<u>4,336,768</u>	<u>1,944,699</u>	<u>531,456</u>	<u>12,130,979</u>
<b>Deferred Outflows:</b>						
Deferred outflows of resources	-	-	-	-	-	-
<b>Total deferred outflows of resources</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total assets and deferred outflows of resources</b>	<u>\$ 5,311,827</u>	<u>\$ 6,229</u>	<u>\$ 4,336,768</u>	<u>\$ 1,944,699</u>	<u>\$ 531,456</u>	<u>\$ 12,130,979</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>						
<b>Liabilities:</b>						
Accounts payable	357,070	-	-	113,242	4,474	474,786
Payroll payable	417,622	-	-	-	-	417,622
Other accrued expenses	61,382	-	-	-	-	61,382
Benefits payable- HRA	83,334	-	-	-	-	83,334
Due to:						
Other funds	-	-	-	-	34,187	34,187
<b>Total liabilities</b>	<u>919,408</u>	<u>-</u>	<u>-</u>	<u>113,242</u>	<u>38,661</u>	<u>1,071,311</u>
<b>Deferred Inflows of Resources:</b>						
Unavailable revenue - taxes	501,024	-	-	-	-	501,024
<b>Total deferred inflows of resources</b>	<u>501,024</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>501,024</u>
<b>Total liabilities and deferred inflows of resources</b>	<u>1,420,432</u>	<u>-</u>	<u>-</u>	<u>113,242</u>	<u>38,661</u>	<u>1,572,335</u>
<b>Fund balances:</b>						
Nonspendable	53,441	-	-	-	-	53,441
Restricted	-	1,229	-	1,831,457	428,313	2,260,999
Committed	-	-	4,336,768	-	-	4,336,768
Assigned	3,400,000	5,000	-	-	64,482	3,469,482
Unassigned	437,954	-	-	-	-	437,954
<b>Total fund balances</b>	<u>3,891,395</u>	<u>6,229</u>	<u>4,336,768</u>	<u>1,831,457</u>	<u>492,795</u>	<u>10,558,644</u>
<b>Total liabilities, deferred inflows or resources and fund balances</b>	<u>\$ 5,311,827</u>	<u>\$ 6,229</u>	<u>\$ 4,336,768</u>	<u>\$ 1,944,699</u>	<u>\$ 531,456</u>	<u>\$ 12,130,979</u>

The notes to the financial statements are an integral part of this statement.

JEFFERSON COUNTY, WEST VIRGINIA  
RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS  
TO THE STATEMENT OF NET POSITION  
June 30, 2015

Total fund balances on the governmental fund's balance sheet		\$ 10,558,644
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used in governmental activities are not financial resources and are therefore not reported in the funds. (Note III - C )		18,700,194
Certain revenues are not available to fund current year expenditures and therefore are deferred in the funds. (Note III - C )		501,024
Deferred outflows and inflows of resources related to pensions are applicable to future periods and are therefore not reported in the funds:		
Deferred outflow - Changes in employer portion and differences between contributions and proportionate share of pension expense	\$ 153,803	
Deferred outflow - Employer contributions to pension plan after measurement date	1,231,078	
Deferred inflow - Differences between projected and actual investment earnings	<u>(2,590,938)</u>	( 1,206,057)
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds. (Note III - G.)		<u>( 3,371,655)</u>
Net position of governmental activities		<u><u>\$ 25,182,150</u></u>

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The notes to the financial statements are an integral part of this statement.

JEFFERSON COUNTY, WEST VIRGINIA  
STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES -  
GOVERNMENTAL FUNDS  
For the Fiscal Year Ended June 30, 2015

	<u>General</u>	<u>Coal Severance Tax</u>	<u>County Capital Outlay</u>	<u>Impact Fees</u>	<u>Other Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
<b>REVENUES</b>						
Taxes:						
Ad valorem property taxes	\$ 12,190,515	\$ -	\$ -	\$ -	\$ -	\$ 12,190,515
Alcoholic beverages tax	32,965	-	-	-	-	32,965
Hotel occupancy tax	600,591	-	-	-	-	600,591
Gas and oil severance tax	81,957	-	-	-	-	81,957
Other taxes	594,847	-	-	-	-	594,847
Coal severance tax	-	147,727	-	-	-	147,727
Licenses and permits	303,833	-	-	2,386,578	79,039	2,769,450
Intergovernmental:						
Federal	160,021	-	-	-	551,077	711,098
State	-	-	-	-	198,617	198,617
Charges for services	3,237,400	-	-	-	96,772	3,334,172
Fines and forfeits	96,912	-	-	-	333,514	430,426
Interest and investment earnings	25,435	348	17,998	8,131	1,445	53,357
Refunds	228,635	-	-	-	-	228,635
Reimbursements	-	-	529	-	5,166	5,695
Payments in lieu of taxes	28,660	-	-	-	-	28,660
Contributions and donations	-	-	-	-	100	100
Miscellaneous	4,144,376	-	-	-	1,209,929	5,354,305
<b>Total revenues</b>	<u>21,726,147</u>	<u>148,075</u>	<u>18,527</u>	<u>2,394,709</u>	<u>2,475,659</u>	<u>26,763,117</u>
<b>EXPENDITURES</b>						
Current:						
General government	10,794,619	10,652	-	2,499,261	1,556,914	14,861,446
Public safety	9,465,356	125,000	-	-	92,827	9,683,183
Health and sanitation	1,500	14,515	-	-	-	16,015
Culture and recreation	1,115,082	-	-	-	-	1,115,082
Social services	10,275	-	-	-	12,250	22,525
Capital outlay	-	-	339,171	-	436,285	775,456
<b>Total expenditures</b>	<u>21,386,832</u>	<u>150,167</u>	<u>339,171</u>	<u>2,499,261</u>	<u>2,098,276</u>	<u>26,473,707</u>
Excess (deficiency) of revenues over expenditures	<u>339,315</u>	<u>(2,092)</u>	<u>(320,644)</u>	<u>(104,552)</u>	<u>377,383</u>	<u>289,410</u>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in	761,875	-	-	-	12,936	774,811
Transfers (out)	(12,936)	-	-	-	(761,875)	(774,811)
<b>Total other financing sources (uses)</b>	<u>748,939</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(748,939)</u>	<u>-</u>
<b>Net change in fund balances</b>	<u>1,088,254</u>	<u>(2,092)</u>	<u>(320,644)</u>	<u>(104,552)</u>	<u>(371,556)</u>	<u>289,410</u>
Fund balances - beginning	<u>2,803,141</u>	<u>8,321</u>	<u>4,657,412</u>	<u>1,936,009</u>	<u>864,351</u>	<u>10,269,234</u>
Fund balances - ending	<u>\$ 3,891,395</u>	<u>\$ 6,229</u>	<u>\$ 4,336,768</u>	<u>\$ 1,831,457</u>	<u>\$ 492,795</u>	<u>\$ 10,558,644</u>

The notes to the financial statements are an integral part of this statement.

JEFFERSON COUNTY, WEST VIRGINIA  
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO  
THE STATEMENT OF ACTIVITIES  
For the Fiscal Year Ended June 30, 2015

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Amounts reported for governmental activities in the statement of activities are different because:

Net change in fund balances - total governmental funds	\$	289,410
<p>Capital outlays are reported as an expenditure in the governmental funds but are considered an asset at the government-wide level. This is the amount of capital assets that were purchased during the fiscal year. (Note III-C )</p>		
		268,823
<p>Capital outlays are reported as an expenditure in the governmental funds. In the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount of depreciation expense charged during the year. (Note III-C ).</p>		
		( 1,085,857)
<p>Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. This is the difference between prior and current year deferred revenues. (Notes III-B)</p>		
		( 48,863)
Prior year deferred revenues:	\$ 549,887	
Current year deferred revenues:	\$ 501,024	
<p>Governmental Funds report pension contributions as expenditures. However, in the statement of activities, the cost of pension benefits earned net of employee contributions is reported as pension expense and are recognized on the accrual basis of accounting in accordance with GASB 68.</p>		
Amount of pension expenditures at fund modified accrual level	\$ 1,231,078	
Amount of pension expenses recognized at government-wide level	<u>( 303,933)</u>	927,145
<p>Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds. Decrease in Compensated Absences plus OPEB</p>		
		<u>( 17,491)</u>
Change in net position of governmental activities	\$	<u><u>333,167</u></u>

The notes to the financial statements are an integral part of this statement.

JEFFERSON COUNTY, WEST VIRGINIA  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL - GENERAL FUND  
For the Fiscal Year Ended June 30, 2015

	Budgeted Amounts		Actual Modified Accrual Basis	Adjustments Budget Basis	Actual Amounts Budget Basis	Variance with Final Budget Positive (Negative)
	Original	Final				
<b>REVENUES</b>						
Taxes:						
Ad valorem property taxes	\$ 12,360,786	12,360,786	\$ 12,190,515	\$ -	\$ 12,190,515	\$ (170,271)
Alcoholic beverages tax	25,433	25,433	32,965	-	32,965	7,532
Hotel occupancy tax	520,000	520,000	600,591	-	600,591	80,591
Gas and oil severance tax	30,000	81,957	81,957	-	81,957	-
Other taxes	482,219	482,219	594,847	-	594,847	112,628
Licenses and permits	170,225	170,325	303,833	-	303,833	133,508
Intergovernmental:						
Federal	80,000	161,000	160,021	-	160,021	(979)
Charges for services	2,671,681	3,346,681	3,237,400	-	3,237,400	(109,281)
Fines and forfeits	-	-	96,912	-	96,912	96,912
Interest and investment earnings	102,923	114,185	25,435	-	25,435	(88,750)
Refunds	299,000	345,621	228,635	-	228,635	(116,986)
Payments in lieu of taxes	9,949	11,676	28,660	-	28,660	16,984
Miscellaneous	4,380,343	4,180,287	4,144,376	-	4,144,376	(35,911)
<b>Total revenues</b>	<b>21,132,559</b>	<b>21,800,170</b>	<b>21,726,147</b>	<b>-</b>	<b>21,726,147</b>	<b>(74,023)</b>
<b>EXPENDITURES</b>						
Current:						
General government	14,032,055	14,335,521	10,794,619	-	10,794,619	3,540,902
Public safety	9,235,849	10,213,591	9,465,356	-	9,465,356	748,235
Health and sanitation	-	1,500	1,500	-	1,500	-
Culture and recreation	1,013,329	1,033,329	1,115,082	-	1,115,082	(81,753)
Social services	10,275	10,275	10,275	-	10,275	-
<b>Total expenditures</b>	<b>24,291,508</b>	<b>25,594,216</b>	<b>21,386,832</b>	<b>-</b>	<b>21,386,832</b>	<b>4,207,384</b>
Excess (deficiency) of revenues over expenditures	(3,158,949)	(3,794,046)	339,315	-	339,315	4,133,361
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in	768,949	768,949	761,875	-	761,875	(7,074)
Transfers (out)	-	-	(12,936)	-	(12,936)	(12,936)
<b>Total other financing sources (uses)</b>	<b>768,949</b>	<b>768,949</b>	<b>748,939</b>	<b>-</b>	<b>748,939</b>	<b>(20,010)</b>
Net change in fund balance	(2,400,000)	(3,025,097)	1,088,254	-	1,088,254	4,113,351
Fund balance - beginning	2,803,141	2,803,141	2,803,141	-	2,803,141	-
Fund balance - ending	\$ 403,141	\$ (221,956)	\$ 3,891,395	\$ -	\$ 3,891,395	\$ 4,113,351

The notes to the financial statements are an integral part of this statement.

JEFFERSON COUNTY, WEST VIRGINIA  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
 IN FUND BALANCE - BUDGET AND ACTUAL - COAL SEVERANCE TAX FUND  
 For the Fiscal Year Ended June 30, 2015

	Budgeted Amounts		Actual Modified Accrual Basis	Adjustments Budget Basis	Actual Amounts Budget Basis	Variance with Final Budget Positive (Negative)
	Original	Final				
<b>REVENUES</b>						
Taxes:						
Coal severance tax	\$ 164,000	\$ 156,179	\$ 147,727	\$ -	\$ 147,727	\$ (8,452)
Interest and investment earnings	1,500	1,500	348	-	348	(1,152)
<b>Total revenues</b>	<b>165,500</b>	<b>157,679</b>	<b>148,075</b>	<b>-</b>	<b>148,075</b>	<b>(9,604)</b>
<b>EXPENDITURES</b>						
Current:						
General government	73,385	10,653	10,652	-	10,652	1
Public safety	150,000	139,347	125,000	-	125,000	14,347
Health and sanitation	16,000	16,000	14,515	-	14,515	1,485
<b>Total expenditures</b>	<b>239,385</b>	<b>166,000</b>	<b>150,167</b>	<b>-</b>	<b>150,167</b>	<b>15,833</b>
Excess (deficiency) of revenues over expenditures	(73,885)	(8,321)	(2,092)	-	(2,092)	6,229
<b>OTHER FINANCING SOURCES (USES)</b>						
Total other financing sources (uses)	-	-	-	-	-	-
Net change in fund balance	(73,885)	(8,321)	(2,092)	-	(2,092)	6,229
Fund balance - beginning	8,321	8,321	8,321	-	8,321	-
Fund balance - ending	\$ (65,564)	\$ -	\$ 6,229	\$ -	\$ 6,229	\$ 6,229

The notes to the financial statements are an integral part of this statement.

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JEFFERSON COUNTY, WEST VIRGINIA  
STATEMENT OF FIDUCIARY NET POSITION  
FIDUCIARY FUNDS  
June 30, 2015

	<u>Agency Funds</u>
<b>ASSETS</b>	
Non-pooled cash	\$ <u>910,009</u>
Total assets	<u>910,009</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Total deferred outflows of resources	<u>-</u>
Total assets and deferred outflows of resources	<u>\$ 910,009</u>
<b>LIABILITIES</b>	
Due to: other governments	\$ <u>910,009</u>
Total liabilities	<u>910,009</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Total deferred inflows of resources	<u>-</u>
Total liabilities and deferred inflows of resources	<u>\$ 910,009</u>

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The notes to the financial statements are an integral part of this statement.

**JEFFERSON COUNTY, WEST VIRGINIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
For the Fiscal Year Ended June 30, 2015

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**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The accounting policies of Jefferson County, West Virginia (the government), conform to generally accepted accounting principles as applicable to governmental units. The following is a summary of significant accounting policies:

**A. Reporting Entity**

Jefferson County (government) is one of fifty-five counties established under the Constitution and the Laws of the State of West Virginia. There are six offices elected county-wide, which are: County Commission, County Clerk, Circuit Clerk, Assessor, Sheriff, and Prosecuting Attorney.

The County Commission is the legislative body for the government, and as such budgets and provides all the funding used by the separate Constitutional Offices except for the offices of the Assessor and the Sheriff, which also have additional revenue sources. The County Clerk's office maintains the accounting system for the County's operations. The operations of the County as a whole, however, including all the Constitutional offices have been combined in these financial statements.

The services provided by the government and accounted for within these financial statements include law enforcement for unincorporated areas of the County, health and social services, cultural and recreational programs, and other governmental services.

The accompanying financial statements present the government [and its component units] as required by generally accepted accounting principles. In determining whether to include a governmental department, agency, commission or organization as a component unit, the government must evaluate each entity as to whether they are legally separate and financially accountable based on the criteria set forth by the Governmental Accounting Standards Board (GASB). Legal separateness is evaluated on the basis of: (1) its corporate name, (2) the right to sue and be sued, and (3) the right to buy, sell or lease and mortgage property. Financial accountability is based on: (1) the appointment of the governing authority and (2) the ability to impose will or (3) the providing of specific financial benefit or imposition of specific financial burden. Another factor to consider in this evaluation is whether an entity is fiscally dependent on the County.

*Discretely Presented Component Units*

Discretely presented component units are entities which are legally separate from the County, but are financially accountable to the County, or whose relationship with the County is such that exclusion would cause the County's financial statements to be misleading or incomplete. Because of the nature of services they provide and the County's ability to impose its will on them or a financial benefit/burden relationship exists, the following component units are discretely presented in accordance with GASB Statement No. 14 (as amended by GASB Statement 39 and GASB Statement 61). The discretely presented component units are presented on the government-wide statements.

The Jefferson County Board of Health serves citizens of Jefferson County and is governed by a five-member board appointed by the County Commission. The Board of Health is responsible for directing, supervising and carrying out matters related to public health of the County. West Virginia statute dictates the County is legally obligated to provide financial support to the board.

The Jefferson County Economic Development Authority serves Jefferson County, West Virginia, and is governed by a board comprised of 15 members appointed by the County Commission. The Jefferson County Economic Development Authority develops property on behalf of the County and also provides services to external parties.

The Jefferson County Parks and Recreation serves all citizens of Jefferson County by providing recreational services and is governed by an eleven-member board appointed by the County Commission. The County provides financial support to the Board on an annual basis.

The Jefferson County Emergency Services Agency serves citizens of Jefferson County by providing emergency ambulance services and is governed by a nine-member board appointed by the County Commission. The County provides financial support to the Board on an annual basis.

The Jefferson County Farmland Protection Board serves all citizens of Jefferson County by promoting the protection of agriculture within the county and is governed by a seven member board appointed by the county commission.

**JEFFERSON COUNTY, WEST VIRGINIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the Fiscal Year Ended June 30, 2015**

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The Jefferson County Historic Landmarks Commission serves Jefferson County by preserving historic structures within the unincorporated areas of Jefferson County and by educating the public about the county's heritage, and is governed by a five member board appointed by the County Commission. The county provides financial support to the Commission.

Complete financial statements for each of the individual component units can be obtained at the entity's administrative offices.

**B. Government-Wide and Fund Financial Statements**

The government-wide financial statements (i.e., the statement of net position and the statement of changes in net position) report information on all of the nonfiduciary activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable.

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include: 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function, and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported instead as general revenues. Interest on general long-term debt liabilities is considered an indirect expense and is reported in the Statement of Activities as a separate line.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements. Combining financial statements for the nonmajor governmental funds are included as supplementary information.

**C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation**

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied and collectible. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collectible within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

**JEFFERSON COUNTY, WEST VIRGINIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the Fiscal Year Ended June 30, 2015**

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Property taxes, franchise taxes, interest and special assessments are susceptible to accrual. Other receipts and taxes become measurable and available when cash is received by the government and are recognized as revenue at that time.

Entitlements and shared revenues are recorded at the time of receipt or earlier if the susceptible to accrual criteria are met. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met.

The government reports the following major governmental funds:

The *General fund* is the government's primary operating fund. It accounts for all financial sources of the general government, except those required to be accounted for in another fund.

The *Coal Severance Tax fund*, a special revenue fund, accounts for revenues and expenditures from a severance tax placed on coal that is distributed to West Virginia counties. The State Auditor's Office requires an annual budget be submitted for approval for this fund.

The *Capital Outlay fund*, a capital projects fund, accounts for revenues and expenditures related to capital outlay expenditures of the county.

The *Impact Fee fund*, a special revenue fund, accounts for revenues collected for schools, parks, fire, EMS and law enforcement capacity improvements.

Additionally, the government reports the following fund types:

The agency funds are custodial in nature (assets equal liabilities) and do not present results of operations or have a measurement focus. Agency funds are accounted for using the full accrual basis of accounting. These funds are used to account for assets that Jefferson County, West Virginia holds for others in an agency capacity.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements.

When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first, then unrestricted resources as they are needed.

**D. Assets, Deferred Outflows, Liabilities, Deferred Inflows, and Net Position**

**1. Deposits and Investments**

Jefferson County, West Virginia's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with original maturities of less than three months from the date of acquisition.

If it is determined that the available interest rate offered by an acceptable depository in the county is less than the interest rate, net of administrative fees referred to in article six, chapter twelve of the West Virginia Code, offered it through the state board of investments, the county treasurer may, with the approval of each fiscal body whose funds are involved, make such funds available to the state board of investments for investment in accordance with the provisions of article six, chapter twelve of the code.

State statutes authorize the government to enter into agreements with the State Treasurer for the investment of monies. Authority is provided for investment in the Investment Management Board, the West Virginia Board of Treasury or the Municipal Bond Commission, or to invest such funds in the following classes of securities: Any investment company or investment trust registered under the Investment Company Act of 1940, 15 U.S.C. §80a, the portfolio of which is limited: (i) To obligations issued by or guaranteed as to the payment of both principal and interest by the United States of America or its agencies or instrumentalities; and (ii) to repurchase agreements fully collateralized by obligations of the United States government or its agencies or instrumentalities: Provided, That the investment company or investment trust takes delivery of the collateral either directly or through an authorized custodian: Provided, however, That the investment company or investment trust is rated within one of the top two rating categories of any nationally recognized rating service such as Moody's or Standard & Poor's.

**JEFFERSON COUNTY, WEST VIRGINIA  
NOTES TO THE FINANCIAL STATEMENTS  
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**2. Receivables and Payables**

*Interfund Transactions*

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "interfund receivables or payables" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds." Any residual balance outstanding between the governmental activities and the business-type activities are reported in the government-wide financial statements as "internal balances".

*Property Tax Receivable*

All current taxes assessed on real and personal property may be paid in two installments; the first installment is payable on September first of the year for which the assessment is made, and becomes delinquent on October first; the second installment is payable on the first day the following March and becomes delinquent on April first. Taxes paid on or before the date when they are payable, including both first and second installments, are subject to a discount of two and one-half percent. If the taxes are not paid on or before the date in which they become delinquent, including both first and second installments, interest at the rate of nine percent per annum is added from the date they become delinquent until the date they are paid. Taxes paid on or before the due date are allowed a two and one half percent discount. A tax lien is issued for all unpaid real estate taxes as of the date of the sheriff's sale and these liens are sold between October 14th and November 23rd of each year. Sixty days of estimated property tax collections are recorded in revenues at the end of each fiscal year.

All counties within the state are authorized to levy taxes not in excess of the following maximum levies per \$100 of assessed valuation: On Class I property, fourteen and three-tenths cents (14.30 cents); On Class II property, twenty-eight and six-tenths cents (28.60 cents); On Class III property, fifty-seven and two-tenths cents (57.20 cents); On Class IV property, fifty-seven and two-tenths cents (57.20 cents). In addition, counties may provide for an election to lay an excess levy; the rates not to exceed statutory limitations, provided at least sixty percent of the voters cast ballots in favor of the excess levy.

The rates levied by the County per \$100 of assessed valuation for each class of property for the fiscal year ended June 30 were as follows:

Class of Property	Assessed Valuation For Tax Purposes	Current Expense
Class I	\$ -	14.04
Class II	\$ 1,901,426,070	28.08
Class III	\$ 843,296,811	56.16
Class IV	\$ 376,253,589	56.16

**3. Inventories and Prepaid Items**

The cost of governmental fund-type inventories are recorded as expenditures when purchased rather than when consumed.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items.

**4. Restricted Assets**

Certain assets of the Impact Fees special revenue funds are classified as restricted assets because their use is restricted by state statutes.

The "reserve" account is used to report resources set aside to make up potential future deficiencies in the regular account.

**JEFFERSON COUNTY, WEST VIRGINIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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**5. Capital Assets and Depreciation**

Capital assets, which include property, plant, equipment, and infrastructure assets, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of \$10,000 or more and estimated to have a useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the assets or materially extend assets lives are not capitalized.

The government depreciates the capital assets using the straight-line method. Capital assets depreciation and capitalization policies are defined by the government as follows:

<u>Asset</u>	<u>Straight-line Years</u>	<u>Inventory Purposes</u>	<u>Capitalize/ Depreciate</u>
Land	not applicable	\$ 1	\$ Capitalize only
Land improvement	20 to 30 years	1	10,000.00
Building	35 years	1	10,000.00
Building improvements	20 to 25 years	1	10,000.00
Construction in progress	not applicable	1	Capitalize only
Equipment	5 to 10 years	1,000	10,000.00
Vehicles	5 to 10 years	1,000	10,000.00

**6. Compensated Absences**

Employees are allowed to carryover a limited amount of vacation and an unlimited amount of sick leave benefits at the end of a calendar year. The amount of vacation and sick leave benefits allowed to carryover is dependent on the department for which the employee works.

No liability is reported for unpaid accumulated sick leave.

It is the government's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. All vacation pay is accrued when incurred in the government-wide, proprietary, and fiduciary fund financial statements in accordance with GASB Statement No. 16, *Accounting for Compensated Absences*.

When a permanent full time employee retires, the employee has the option of being paid for accrued vacation only or applying both accrued vacation and sick leave to additional months of service for retirement benefits at the conversion of ten(10) days of leave for one (1) month of additional service credit.

**7. Long-term Obligations**

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the governmental activities statement of net position.

**JEFFERSON COUNTY, WEST VIRGINIA  
NOTES TO THE FINANCIAL STATEMENTS  
For the Fiscal Year Ended June 30, 2015**

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**8. Fund Balances**

In the governmental fund financial statements, fund balance is reported in five classifications.

Nonspendable fund balance	Inventories and prepaid amounts represent fund balance amounts that are not in spendable form.
Restricted	The restricted category is the portion of fund balance that is externally imposed by creditors, grantors, contributors or laws or regulations. It also is imposed by law through constitutional provisions or enabling legislation.
Committed	The committed category is the portion of fund balance whose use is constrained by limitations have been approved by an order (the highest level of formal action) of the County Commission, and that remain binding unless removed in the same manner. The approval does not automatically lapse at the end of the fiscal year.
Assigned	The assigned category is the portion of fund balance that has been approved by formal action of the County Commission/other official authorized to assign amounts for any amounts that are constrained by the government's intent to be used for specific purposes, but are neither restricted nor committed. The government does not have any assigned fund balance this fiscal year.
Unassigned	The unassigned category is the portion of fund balance that has not been reported in any other classification. Only the general fund can report a positive amount of unassigned fund balance. However, any governmental fund in a deficit position could report a negative amount of unassigned fund balance.

The County Commission is the government's highest level of decision-making authority. The Commission would take formal action to establish, and modify or rescind, a fund balance commitment or to assign fund balance amounts to a specific purpose. The government has adopted a revenue spending policy that provides guidance for programs with multiple revenue sources. For purposes of fund balance classification, expenditures are to be spent from restricted fund balance first, followed in order by committed fund balance, assigned fund balance and lastly unassigned fund balance. The government has the authority to deviate from this policy if it is in the best interest of the County.

**9. Deferred Outflows/inflows of Resources**

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

*Pensions.* For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of Jefferson County's Public Employees Retirement System (PERS) and the West Virginia Deputy Sheriff Retirement System (WVDRS) and additions to/deductions from PERS' and WVDRS' fiduciary net position have been determined on the same basis as they are reported by PERS and WVDRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

**JEFFERSON COUNTY, WEST VIRGINIA  
NOTES TO THE FINANCIAL STATEMENTS  
For the Fiscal Year Ended June 30, 2015**

**10. Change in Accounting Principle**

The County adopted GASB Statement No. 68, *Accounting and Financial Reporting for Pensions - an amendment of GASB Statement No. 27*. The objective of this statement is to improve decision-usefulness of information in employer entity financial reports and will enhance its value for assessing accountability and interperiod equity by requiring recognition of the entire net pension liability as a more comprehensive measure of pension expense. Decision-usefulness and accountability will also be enhanced through new note disclosure and required supplementary information.

**II. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

**A. Budgetary Information**

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for the General Fund and the Coal Severance Tax Special Revenue Fund. All annual appropriations lapse at fiscal year end.

Jefferson County, West Virginia prepares its budget on the modified accrual basis of accounting.

Prior to March 2nd of each year, the various elected officials submit to the County Commission proposed requests for their respective offices for the fiscal year commencing July 1. Upon review and approval of these requests, the County Commission prepares proposed budgets on forms prescribed by the State Auditor and submits them to the State Auditor by March 28 for approval. The County Commission then reconvenes on the third Tuesday in April to hear objections from the public and to formally lay the levy.

The appropriated budget is prepared by fund, function and department. Transfers of appropriations between departments and revenue related revisions to the budget require approval from the governing council and then submission to the State Auditor for approval. Revisions become effective when approved by the State Auditor and budgeted amounts in the financial statements reflect only such approved amounts. The governing body made the following material supplementary budgetary appropriations throughout the year.

<u>Description</u>	<u>General Fund Amount</u>	<u>Coal Severance Amount</u>
General government expenditure increase	\$ 303,466	\$ (62,732)
Public safety expenditure decrease	\$ 977,742	\$ (10,653)
Health and sanitation expenditure decrease	\$ 1,500	\$ -
Culture and recreation expenditure decrease	\$ 20,000	\$ -

**III. DETAILED NOTES ON ALL FUNDS**

**A. Deposits and Investments**

*Custodial Credit Risk*

For deposits, the government could be exposed to risk in the event of a bank failure where the government's deposits may not be returned. The government's policy for custodial credit risk is to comply with statutory provisions for depository bond coverage, which provides that no public money should be deposited until the banking institution designated executes a bond with good and sufficient sureties which may not be less than the maximum sum that is deposited in the depository at any one time.

At year end, the government's bank balances were \$ 13,005,006. The bank balance was collateralized by federal depository insurance or with securities held by the pledging financial institution's trust department or agent in the government's name.

A reconciliation of cash and investments as shown on the Statement of Net Position of the primary government and Statement of Net Position of the Fiduciary Funds is as follows:

Cash and cash equivalents - Governmental Funds	\$ 9,308,261
Cash and cash equivalents-restricted - Impact Fees	1,944,699
Cash and cash equivalents-restricted - Agency Funds	<u>910,009</u>
Total	<u>\$ 12,162,969</u>

**B. Receivables**

Receivables at year end for the government's individual major and aggregate nonmajor funds, and aggregate fiduciary funds, including applicable allowances for uncollectible accounts, are as follows:

**JEFFERSON COUNTY, WEST VIRGINIA**  
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	General	Coal Severance Tax	Federal Grant	State Grant	Total
Receivables:					
Taxes	\$ 867,974	\$ -	\$ -	\$ -	\$ 867,974
Other	-	-	78,681	32,804	111,485
Gross Receivables	<u>867,974</u>	<u>-</u>	<u>78,681</u>	<u>32,804</u>	<u>979,459</u>
Less: Allowance for Uncollectible	<u>(188,868)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(188,868)</u>
Net Total Receivables	<u>\$ 679,106</u>	<u>\$ -</u>	<u>\$ 78,681</u>	<u>\$ 32,804</u>	<u>\$ 790,591</u>

Governmental funds report deferred revenue in connection with receivables for revenue that are not considered to be available to liquidate liabilities of the current period. Governmental funds also defer revenue recognition in connection with resources that have been received, but not yet earned. At the end of the current fiscal year, the various components of deferred revenue and unearned revenue reported in the governmental funds were as follows:

	Unearned	Unavailable
Delinquent property taxes receivable (General Fund)	\$ -	\$ 501,024
Total unavailable/unearned revenue for governmental funds	<u>\$ -</u>	<u>\$ 501,024</u>

**C. Capital Assets**

Capital asset activity for the fiscal year ended June 30 was as follows:

	Primary Government			Ending Balance
	Beginning Balance	Increases	Decreases	
<b>Governmental activities:</b>				
Capital assets, not being depreciated:				
Land	\$ 866,554	\$ -	\$ -	\$ 866,554
Construction in progress	1,066,301	268,823	(1,335,124)	-
Total capital assets not being depreciated	<u>1,932,855</u>	<u>268,823</u>	<u>(1,335,124)</u>	<u>866,554</u>
Capital assets being depreciated:				
Buildings and improvements	19,024,780	-	-	19,024,780
Structures and improvements	1,961,092	191,799	-	2,152,891
Machinery and equipment	5,920,615	1,143,325	-	7,063,940
Vehicles	1,963,988	-	(27,506)	1,936,482
Less: Total accumulated depreciation	<u>(11,286,102)</u>	<u>(1,085,857)</u>	<u>27,506</u>	<u>(12,344,453)</u>
Total capital assets being depreciated, net	<u>17,584,373</u>	<u>249,267</u>	<u>-</u>	<u>17,833,640</u>
Governmental activities capital assets, net	<u>\$ 19,517,228</u>	<u>\$ 518,090</u>	<u>\$ (1,335,124)</u>	<u>\$ 18,700,194</u>

Depreciation expense was charged to functions/programs of the primary government as follows:

Governmental activities:	
General government	\$ 320,928
Public safety	662,235
Culture and recreation	102,694
Total depreciation expense-governmental activities	<u>\$ 1,085,857</u>

*Construction in Progress*

The government has no active construction projects as of the fiscal year ended June 30, 2015. These projects have been closed and moved into fixed assets at June 30, 2015.

**JEFFERSON COUNTY, WEST VIRGINIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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**D. Interfund Receivables, Payables, and Transfers**

The composition of interfund balances as of the fiscal year ended June 30 is as follows:

<i>Due to/from other funds</i>	<u>Payable Fund</u>	<u>Receivable Fund</u>	<u>Amount</u>
	Jury & Witness	General County	\$ 34,187
	Total Due to/from other funds		<u>\$ 34,187</u>

<i>Interfund Transfers:</i>		<u>Amount</u>
<u>Transferred from:</u>	<u>Transferred to:</u>	
General County	Federal Grants	\$ 11,936
Dog & Kennel	General County	34,918
General School	General County	264,466
Assessor Valuation	General County	451,504
General County	Dog & Kennel	1,000
Home Confinement	General County	10,000
Federal Grants	General County	987
Total Interfund Transfers		<u>\$ 774,811</u>

**E. Fund Balance Detail**

At year-end, the detail of the government's fund balances is as follows:

	<u>General Fund</u>	<u>Coal Severance Fund</u>	<u>County Capital Outlay</u>	<u>County Impact Fees</u>
Nonspendable:				
Inventory	\$ 14,269	\$ -	\$ -	-
Prepays	39,172			-
Restricted:				
General government	-	1,229		-
Public safety	-			116,682
Culture and recreation	-			3,440
School	-			1,711,335
Committed:				
Capital projects	-		4,336,768	-
Assigned:				
General government	1,915,000	4,500		-
Public safety	1,347,000			-
Health and sanitation	-	500		-
Culture and recreation	138,000			-
Unassigned:	437,954			-
Total fund balances	<u>\$ 3,891,395</u>	<u>\$ 6,229</u>	<u>\$ 4,336,768</u>	<u>\$ 1,831,457</u>

**JEFFERSON COUNTY, WEST VIRGINIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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<i>(Continued)</i>	Non-major Funds	Total
Nonspendable:		
Inventory	\$ -	\$ 14,269
Prepays	-	39,172
Restricted:		
General government	353,833	355,062
Public safety	74,480	191,162
Culture and recreation	-	3,440
School	-	1,711,335
Committed:		
Capital projects	-	4,336,768
Assigned:		
General government	64,482	1,983,982
Public safety	-	1,347,000
Health and sanitation	-	500
Culture and recreation	-	138,000
Unassigned:	-	437,954
Total fund balances	<u>\$ 492,795</u>	<u>\$ 10,558,644</u>

**F. Leases**

*Operating Leases*

The government leases office facilities under an operating lease. Total costs for the lease were \$115,667 for this fiscal year. The future minimum lease payment for the is as follows:

Year Ending June 30,	Governmental Activities
2016	\$ 115,667
2017	28,917
Total minimum lease payments	144,584
Less: amount representing interest	-
Present value of minimum lease payments	<u>\$ 144,584</u>

**G. Long-term Debt**

**Changes in Long-term Liabilities**

	Governmental Activities				
	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Net pension liability	\$ 4,822,254	\$ -	\$ (2,133,202)	\$ 2,689,052	\$ -
Compensated absences	665,112	20,167	(28,466)	656,813	-
Long-term liabilities	<u>\$ 5,487,366</u>	<u>\$ 20,167</u>	<u>\$ (2,161,668)</u>	<u>\$ 3,345,865</u>	<u>\$ -</u>

**JEFFERSON COUNTY, WEST VIRGINIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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**H. Restricted Assets**

The balances of the restricted asset accounts for the primary government are as follows:

Impact Fees account	\$ 1,944,699
Agency Fund	<u>910,009</u>
Total restricted assets	<u>\$ 2,854,708</u>

**I. Prior Period Adjustment**

The following restatement was performed to net position at the beginning of the year due to the adoption of Governmental Accounting Standards Board Statement No. 68, *Accounting and Financial Reporting for Pensions*:

	Governmental Activities
Net position, (government-wide balance), as previously stated	\$ 29,671,237
Add:	
Deferred outflow of resources - employer contributions made subsequent to the measurement date	1,304,535
Deduct:	
Net pension liability	<u>(6,126,789)</u>
Net position, (government-wide balance), restated	<u>\$ 24,848,983</u>

**IV. OTHER INFORMATION**

**A. Risk Management**

The government is exposed to various risks of loss related to torts, theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the government carries insurance with West Virginia Corp for umbrella (general liability) insurance for these various risks.

Workers' Compensation Fund (WCF): Private insurance companies could begin to offer workers compensation coverage to government employers beginning July 1, 2010. Workers compensation coverage is provided for this entity by WV Corp.

**B. Related Party Transaction**

There are none to report.

**C. Subsequent Events**

There are none to report.

**D. Contingent Liabilities**

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds.

The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the government expects such amounts, if any, to be immaterial.

The government is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, it is the opinion of the government's counsel that resolution of these matters will not have a material effect on the financial condition of the government.

It is the opinion of the government's counsel that there are no pending lawsuits or unasserted claims against zcc, West Virginia.

**JEFFERSON COUNTY, WEST VIRGINIA  
NOTES TO THE FINANCIAL STATEMENTS  
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**E. Deferred Compensation Plan**

The government offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all full-time government employees at their option, permits participants to defer a portion of their salary until future years. The deferred compensation is not available to participants until termination, retirement, death or unforeseeable emergency.

All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property or rights are held for the exclusive benefit of the participants and their beneficiaries.

**F. Other Post Employment Healthcare Plan (non-participating entities only)**

Effective July 1, 2014, Jefferson County adopted the provisions of GASB Statement No. 45, Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions. In addition to the relevant disclosures within this note related to the implementation of GASB 45, the financial statement reflects long-term liabilities and related expenses in the governmental activities of \$ 25,790 resulting from the adoption.

In addition to the pension benefits described in Note VI, the Jefferson County Commission provides other post employment benefits (OPEB) to certain employees who qualify as a retiree, were hired prior to July 1, 1998, and meet specific service requirements through a multi-employer defined benefit plan. For fiscal year 2015, total premiums paid for retiree medical benefits were \$86,655. Employees and retirees eligible to participate in the OPEB plan consisted of the following at January 2015, the date used for data provided in the most recent actuarial valuation dated September 8, 2015:

Actives Fully Eligible to Retire	9
Actives Not Yet Fully Eligible to Retire	12
Retirees	23
Total Participants	44

*Plan Description.* The medical insurance is a contributory plan, and eligible retirees may insure themselves and eligible dependents. Medical insurance coverage is provided to retirees based on the employee's hire date, age, and years of full time continuous service.

The County withdrew from the Public Employees Insurance Agency (PEIA) effective July 1, 1988. Current employees hired prior to July 1, 1998 must have ten (10) years of service and must be enrolled in the insurance coverage provided by the PEIA for five (5) years to receive subsidized coverage from the County. It is optional for the County to subsidize post-retirement healthcare for current employees hired prior to July 1, 1998 who do not have five (5) years of PEIA insurance coverage. The County has elected to provide subsidized coverage to these individuals.

The County's portion of the premium is calculated based on the retiree's years of service at the time of retirement, Medicare or non-Medicare eligibility, and dependent coverage. The cost share premium is established by PEIA.

Jefferson County, West Virginia contributes to the West Virginia Retiree Health Benefits Trust Fund (RHBT), a cost-sharing, multiple-employer defined benefit postemployment healthcare plan administered by the West Virginia Public Employees Insurance Agency (PEIA). RHBT issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to the West Virginia Retiree Health Benefits Trust, Building 5, Room 1001, 1900 Kanawha Boulevard East, Charleston, West Virginia, 25305-0710 or by accessing the RHBT website at [www.peia.wv.gov](http://www.peia.wv.gov) and selecting Forms and Downloads, Financial Reports.

*Funding Policy.* The County is required to contribute the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement No. 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal costs each year and amortize any unfunded actuarial liabilities over a period not to exceed thirty years. The ARC consisted of the normal cost of \$32,137, and the amortization of unfunded accrued liability of \$80,308. The county contributed \$86,655 for fiscal year 2015 for current health care insurance premiums. The County has not established an OPEB trust to pre-fund future benefits.

During the 1992 Regular Session of the West Virginia Legislature, a portion of the Public Employees Insurance Agency (PEIA) governing statute was amended at section 5-16-22 to require all Non-State agencies to contribute toward the cost of their retired and or surviving dependents of retirees who are eligible to participate in the PEIA benefits program whether the agency itself participates as a group with the PEIA or not.

*Annual OPEB Cost & Net OPEB Obligation.* The County had an actuarial valuation performed as of July 1, 2014 to determine the funded status of the plan as of that date as well as the County's ARC for the fiscal year ended June 30, 2015. This is the Jefferson County's first year reporting OPEB. The annual OPEB costs and net OPEB obligation for the current year were as follows:

**JEFFERSON COUNTY, WEST VIRGINIA**  
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Annual Required Contribution	\$ 112,445
Interest on Net OPEB Obligation	-
Adjustment to Annual Required Contribution	-
Annual OPEB Cost	112,445
Employer Contributions Made	(86,655)
Increase in Net OPEB Obligation	25,790
Net OPEB Obligation, Beginning of Year	-
Net OPEB Obligation, End of Year	\$ 25,790

Fiscal Year Ended	Annual OPEB Cost	Employer Contribution	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
6/30/15	\$ 112,445	\$ 86,655	77%	\$ 25,790

*Funded Status and Funding Progress*

Actuarial Valuation Date	July 1, 2014
Actuarial Accrued Liability (AAL)	\$ 1,477,030
Actuarial Value of Assets (AVA)	-
Unfunded Actuarial Accrued Liability (UAAL)	\$ 1,477,030
Funded Ratio (Assets as a Percentage of AAL)	0%

Actuarial valuations for Jefferson County of its Postretirement Health Plan using the Alternative Measurement Method as described in Government Accounting Standard No. 45 ("GASB 45"). The primary purpose of the valuation is to determine the obligations and cost for Fiscal Year 2015. Determinations for purposes other than meeting the Commission's financial accounting requirements may be significantly different from the results herein. The results are estimates based on assumptions about future events. Assumptions may be made about participant data or other factors. All approximations and assumptions are noted. Reasonable efforts were made in the valuation to ensure that significant items in the context of the actuarial liabilities or costs are treated appropriately, and not excluded or included inappropriately. Actual future experience will differ from the assumptions used. As these differences arise, the expense for accounting purposes will be adjusted in future valuations to reflect such actual experience.

*Actuarial methods and assumptions.* Projections for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce short-term perspective of the calculations, and are as follows:

Actuarial Cost Method - Projected Unit Credit (Alternative Measurement Method)

The unfunded liability was amortized over a period of 30 years as a level dollar amount.

Asset Valuation Method - N/A

Interest Assumptions - 3.50% discount rate and 3.50% expected return on employer's assets

Mortality - RP-2000 Combined Mortality Table

Turnover - Age-based turnover rates developed based on probability of remaining employed until assumed retirement age shown in paragraph 35b, Table 1 of GASB 45

Retirement Age - Average retirement age 62

Trend Rates - Premiums & retiree contributions are assumed to increase annually at 4.0% for all years

Election at Retirement - 100% of active employees are assumed to elect PEIA coverage at retirement

Marital Status - 50% of active employees electing PEIA coverage are assumed to be married and to elect spousal coverage with males three years older than females. Actual spouse data was used for current retirees.

**JEFFERSON COUNTY, WEST VIRGINIA  
NOTES TO THE FINANCIAL STATEMENTS  
For the Fiscal Year Ended June 30, 2015**

**V. EMPLOYEE RETIREMENT SYSTEMS AND PLANS**

*Plan Descriptions, Contribution Information, and Funding Policies*

Jefferson County, West Virginia participates in two state-wide, cost-sharing, multiple-employer defined benefit plans on behalf of county employees. Both systems are administered by agencies of the State of West Virginia and funded by contributions from participants, employers, and state appropriations, as necessary. These plans are as follows:

Cost Sharing Multiple Employer Pension Plans  
West Virginia Public Employees Retirement System  
West Virginia Deputy Sheriff Retirement System

**West Virginia Public Employees Retirement System**

All eligible County employees except those covered by other pension plans participate in the West Virginia Public Employees' Retirement System (PERS), a multiple-employer public retirement system covering employees of the State of West Virginia and other participating political subdivisions.

The following is a summary of eligibility factors, and benefit provisions:

Period required to vest	Five Years
Benefits and eligibility for distribution	A member who has attained age 60 and has earned 5 years or more of contributing service or age 55 if the sum of his/her age plus years of credited service is equal to or greater than 80. The final average salary (three highest consecutive years in the last 10) times the years of service times 2% equals the annual retirement benefit.
Deferred retirement portion	No
Provisions for:	
Cost of living	No
Death benefits	Yes

*Funding Policy.* The PERS funding policy has been established by action of the State Legislature. Entity contribution rates are established by PERS. State statute requires that plan participants contribute 4.5% of compensation. The governmental entity contribution rates of 14.0%, 14.5%, and 14.0% of covered payroll for the years ending June 30, 2015, 2014, and 2013 respectively.

**Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to the PERS Pension Plan**

At June 30, 2015, the County reported a liability of \$2,051,953 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2014, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2014. The County's proportion of the net pension liability was based on a projection of the County's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2014, the County's proportion was 0.556%, which was an increase of 0.015% from its proportion measured as of June 30, 2013. There have been no changes in benefit terms on the measurement of net pension liability since the prior measurement date.

For the year ended June 30, 2015, the County recognized pension expense of \$265,079. At June 30, 2015, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Net difference between projected and actual earnings on pension plan investments	\$ -	\$ 2,170,610
Changes in proportion and differences between County contributions and proportionate share of contributions	102,549	-
County contributions subsequent to the measurement date	1,024,710	-
<b>Total</b>	<u>\$ 1,127,259</u>	<u>\$ 2,170,610</u>

**JEFFERSON COUNTY, WEST VIRGINIA  
NOTES TO THE FINANCIAL STATEMENTS  
For the Fiscal Year Ended June 30, 2015**

\$1,024,710 reported as deferred outflows of resources related to pensions resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2016. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions are amortized over the average remaining service life of 4.27 years and will be recognized in pension expense as follows:

<b>Year ended June 30:</b>	
2016	\$ (484,323)
2017	(484,323)
2018	(484,323)
2019	(484,323)
2020	<u>(130,767)</u>
Total	<u>\$ (2,068,061)</u>

*Actuarial Assumptions.* The total pension liability in the July 1, 2014 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Cost Method - Entry Age Normal Cost Method with individually computed accrued liabilities. The Normal Cost is computed in aggregate. Entry is based on hire date.

Amortization Method - Level-dollar amount, fixed period

Amortization Period - 21 years (through FY 2035)

Projected Salary Increases - Range from 4.25% to 6.0% per year

Date of most recent experience study - 2004-2009

Mortality Tables - Healthy Males: 1983 GAM male; Healthy Females: 1971 GAM female, set back 1 year; Disabled Males: 1971 GAM male, set forward 8 years; and Disabled Females: Revenue Ruling 96-7 disabled female table.

Withdrawals - Assumed to result in a refund of contributions if non-vested or a deferred annuity of vested. State 26%, non-state 31.2%

Asset Valuation Method - Fair value

Retirement Rates -

Age	Rate	Age	Rate	Age	Rate
55	0.25	61	0.15	66	0.20
56	0.15	62	0.30	67	0.20
57	0.15	63	0.18	68	0.20
58	0.15	64	0.18	69	0.20
59	0.15	65	0.25	70+	1.00
60	0.15				

Disablement Rates -

Age	Male	Female
30	0.00030	0.00060
40	0.00113	0.00113
50	0.00488	0.00225
60	0.00750	0.00750

Family Composition - It is assumed that 85% of males and 80% of females are married, with husbands 3 years older than wives. Remarriage rates are not used.

Inflation Rate - 2.20%

Interest Rate & Expenses - The valuation interest assumption is 7.50%, with no loading for plan expenses

The long-term expected rate of return on pension plan benefits is based upon a determination of the appropriate risk tolerance, the Consolidated Public Retirement Board (Board) adopted the following broad asset allocation guidelines for the assets managed for PERS. Policy and Strategic allocations are established on a market value basis.

**JEFFERSON COUNTY, WEST VIRGINIA  
NOTES TO THE FINANCIAL STATEMENTS  
For the Fiscal Year Ended June 30, 2015**

<u>Asset Class</u>	<u>Policy Allocation</u>	<u>Strategic Allocation</u>
Domestic Equity	30.0%	27.5%
International Equity	30.0%	27.5%
Private Equity	0.0%	10.0%
Fixed Income	40.0%	15.0%
Hedge Fund	0.0%	10.0%
Real Estate	0.0%	10.0%
Cash (Included in Fixed Income above)	\$19,000,000*	

\* IMB Staff has authority to change the cash allocation plus or minus 10%, as necessary in consultation with the appropriate representative(s) from PERS.

The West Virginia Investment Management Board (IMB) calculates total rates of return using the time-weighted rate of return methodology. The time-weighted method determines the rate of return exclusive of the effects of participant contributions or withdrawals. Actual rates of return are net of fees.

<u>Period</u>	<u>Actual</u>	<u>Target</u>
One-year	17.9%	7.5%
Three-year	10.5%	7.5%
Five-year	13.6%	7.5%
Ten-year	7.8%	7.5%

*Discount Rate.* The discount rate used to measure the total pension liability was 7.5%. The projections of cash flows used to determine the discount rate assumed that employer contributions will continue to follow the current funding policies. Based on those assumptions, the fiduciary net position of each defined benefit pension plan was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rates of return on pension plan investments were applied to all periods of projected benefit payments to determine the total pension liabilities.

*Sensitivity of the County's proportionate share of the net pension liability to changes in the discount rate.* The following presents the County's proportionate share of the net pension liability calculated using the discount rate of 7.5%, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (6.5%) or 1 percentage point higher (8.5%) than the current rate:

	<u>1.0% Decrease (6.5%)</u>	<u>Discount Rate (7.5%)</u>	<u>1.0% Increase (8.5%)</u>
County's proportionate share of the net pension liability	\$ 5,797,923	\$ 2,051,953	\$(1,140,085)

*Trend Information.* The required contribution and the percentage of that amount contributed for the past three years is as follows:

<u>Fiscal Year</u>	<u>Annual Pension Cost</u>	<u>Percentage Contributed</u>
2015	\$ 1,024,710	100%
2014	\$ 1,079,680	100%
2013	\$ 1,014,046	100%

PERS issues a publicly available financial report that includes financial statements and required supplementary information. That information may be obtained by writing to the Public Employees' Retirement System, 4101 MacCorkle Avenue, SE, Charleston, WV 25304 or by calling (304) 558-3570.

**JEFFERSON COUNTY, WEST VIRGINIA  
NOTES TO THE FINANCIAL STATEMENTS  
For the Fiscal Year Ended June 30, 2015**

**West Virginia Deputy Sheriff Retirement System (WVDRS)**

The West Virginia Deputy Sheriff Retirement System (WVDRS) is a cost sharing multiple-employer public employee retirement system created by the State of West Virginia. The Deputy Sheriffs of West Virginia county governments, employed prior to July 1, 1998 could elect to join this plan or remain in PERS. Deputy Sheriffs hired after this date are required to join WVDRS.

The following is a summary of eligibility factors, and benefit provisions:

Period required to vest	Five years
Benefits and eligibility for distribution	A member who has attained age 60 and has earned 5 or more years of contributing service or age 50 and if the sum of his/her age plus years of credited service is equal to or greater than 70. The final average salary (three highest consecutive years in the last ten years) times the years of service times 2.25% equals the annual retirement benefit.
Deferred retirement option	No deferred
Provisions for cost of living adjustments or death benefits	This plan has no provisions for cost of living adjustments. There are provisions for death benefits.

*Funding Policy.* The WVDRS funding policy has been established by action of the State Legislature. Certain fees for reports generated by sheriff's offices are paid to this plan in accordance with West Virginia State Code Section 7-14E-2. WVDRS members are required to contribute 8.5% of their annual covered salary. The contribution requirements of WVDRS members are established and may be amended only by the State of West Virginia Legislature. The County's contribution to WVDRS for the current fiscal year ending was \$140,331 for employees' share and \$206,368 for employer's share. The governmental entity contribution rate was 12.0% of covered payroll for the year ending June 30, 2015.

**Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to the WVDRS Pension Plan**

At June 30, 2015, the County reported a liability of \$637,099 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2014, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2014. The County's proportion of the net pension liability was based on a projection of the County's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2014, the County's proportion was 3.736%, which was an increase of 0.177% from its proportion measured as of June 30, 2013. There have been no changes in benefit terms on the measurement of net pension liability since the prior measurement date.

For the year ended June 30, 2015, the County recognized pension expense of \$38,854. At June 30, 2015, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Net difference between projected and actual earnings on pension plan investments	\$ -	\$ 420,328
Changes in proportion and differences between County contributions and proportionate share of contributions	51,254	-
County contributions subsequent to the measurement date	206,368	-
<b>Total</b>	<b>\$ 257,622</b>	<b>\$ 420,328</b>

\$206,368 reported as deferred outflows of resources related to pensions resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2016. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions are amortized over the average remaining service life of 7.21 years and will be recognized in pension expense as follows:

**JEFFERSON COUNTY, WEST VIRGINIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
For the Fiscal Year Ended June 30, 2015

Year ended June 30:	
2016	\$ 51,189
2017	51,189
2019	51,189
2020	51,189
2021	51,189
2022	51,189
2023	51,189
2024	<u>10,750</u>
Total	<u>369,074</u>

*Actuarial Assumptions.* The total pension liability in the July 1, 2014 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Cost Method - Entry Age Cost Method with Aggregate Normal Cost.

Amortization Method - Level-percentage of future expected WVDRS Payroll determined on an open group projected payroll basis.

Remaining Amortization Period - Fully amortized by the end of fiscal year 2029.

Projected Salary Increases - Based on years of service in the following table:

Years of Service	Salary Increase %
Up to 2 Years	5.0%
Years 3 - 5	4.5%
Years 6 - 10	4.0%
More than 10	3.5%

Date of most recent experience study - 2007-2011

Mortality Tables -

Healthy active members: RP2000 Non-Annuitant Mortality Table with mortality improvements projected to 2020 by Scale BB with separate rates for males and females.

Healthy retired members and their beneficiaries: RP2000 Healthy Annuitant Mortality Table with mortality improvements projected to 2025 by Scale BB with separate rates for males and females.

Disabled member receiving retirement benefits: RP2000 Healthy Annuitant Mortality Table projected to 2025 by Scale BB and age set forward 1 year with separate rates for males and females.

Withdrawals - Withdrawal rates predict termination of employment prior to unreduced retirement eligibility. The rates by age are:

Age	Rate	Age	Rate	Age	Rate
20	0.1232	32	0.0810	44	0.0387
21	0.1197	33	0.0774	45	0.0352
22	0.1162	34	0.0739	46	0.0317
23	0.1126	35	0.0704	47	0.0282
24	0.1091	36	0.0669	48	0.0246
25	0.1056	37	0.0634	49	0.0211
26	0.1021	38	0.0598	50	0.0176
27	0.0986	39	0.0563	51	0.0141
28	0.0950	40	0.0528	52	0.0106
29	0.0915	41	0.0493	53	0.0070
30	0.0880	42	0.0458	54	0.0035
31	0.0845	43	0.0422	55	0.0000

Salary Increases                    5.0% for first 2 years of service  
4.5% for next 3 years of service  
4.0% for next 5 years of service, and  
3.5% thereafter

Asset Valuation Method - Fair value

Retirement Rates - Members who become eligible for unreduced retirement benefits prior to age 65 are assumed to have a 20% probability of retiring in the year they first become eligible. For years following the year of first eligibility and prior to attaining age 65, an additional 20% are assumed to retire each year. At 65, 100% of remaining members are assumed to retire. Members who become eligible for unreduced retirement benefits on or after the attainment of age 65 are assumed to retire in the year they first become eligible.

**JEFFERSON COUNTY, WEST VIRGINIA  
NOTES TO THE FINANCIAL STATEMENTS  
For the Fiscal Year Ended June 30, 2015**

Other Service Credits- At Normal or Early retirement, a member is assumed to be granted 1.25 additional years of service for benefits due to allowable military service, plus 1.50 additional years for unused annual leave and / or unused sick leave for a total of 2.75 additional years.

Accrual of Future Service - All active members are assumed to complete sufficient hours to accrue one year of full time service in each future year of employment.

Plan Contributions - For interest calculation purposes, all amounts are treated as being deposited on an average of half way through the plan year.

Fee Contributions Under Section 7-14E-2 - For interest calculation purposes, contributed fees are treated as being deposited on an average of half way through the plan year and are estimated based on historical amounts contributed to the Trust Fund.

Disability Rates -

Age	Rate	Age	Rate	Age	Rate
20-25	0.0005	32	0.0028	39-45	0.0060
26	0.0008	33	0.0032	46	0.0056
27	0.0011	34	0.0036	47	0.0052
28	0.0014	35	0.0040	48	0.0048
29	0.0017	36	0.0044	49	0.0044
30	0.0020	37	0.0052	50+	0.0040
31	0.0024	38	0.0056		

It is assumed that members eligible for unreduced retirement will elect retirement prior to becoming disabled. It is also assumed that retired members will not become disabled following retirement due to duty related causes incurred prior to retirement. Disability retirements are assumed to breakdown in the following types:

Duty related full disability	50%
Duty related partial disability	25%
Non-duty related full disability	20%
Non-duty related Partial disability	5%

Marriage Rate and Composition - It is assumed that 90% of all members are married, with males 3 years older than their female spouse.

Inflation Rate - 2.2%

Interest Rate and Discount Rate - Interest Rate is a net return rate of 7.5% annually, net of investment and administrative expenses. The rate is applied to the interest return on Trust Fund assets as well as the discount rate on future expected benefit payments.

The long-term expected rate of return on pension plan benefits is based upon a determination of the appropriate risk tolerance, the Consolidated Public Retirement Board (Board) adopted the following broad asset allocation guidelines for the assets managed for WVDRS. Policy and Strategic allocations are established on a market value basis.

Asset Class	Policy Allocation	Strategic Allocation
Domestic Equity	30.0%	27.5%
International Equity	30.0%	27.5%
Private Equity	0.0%	10.0%
Fixed Income	40.0%	15.0%
Hedge Fund	0.0%	10.0%
Real Estate	0.0%	10.0%
Cash (Included in Fixed Income above)	\$250,000*	

\* IMB Staff has authority to change the cash allocation plus or minus 10%, as necessary in consultation with the appropriate representative(s) from WVDRS

The West Virginia Investment Management Board (IMB) calculates total rates of return using the time-weighted rate of return methodology. The time-weighted method determines the rate of return exclusive of the effects of participant contributions or withdrawals. Actual rates of return are net of fees.

Period	Actual	Target
One-year	17.9%	7.5%
Three-year	10.4%	7.5%
Five-year	13.5%	7.5%
Ten-year	7.8%	7.5%

**JEFFERSON COUNTY, WEST VIRGINIA  
NOTES TO THE FINANCIAL STATEMENTS  
For the Fiscal Year Ended June 30, 2015**

*Discount Rate.* The discount rate used to measure the total pension liability was 7.5%. The projections of cash flows used to determine the discount rate assumed that employer contributions will continue to follow the current funding policies. Based on those assumptions, the fiduciary net position of each defined benefit pension plan was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rates of return on pension plan investments were applied to all periods of projected benefit payments to determine the total pension liabilities.

*Sensitivity of the County's proportionate share of the net pension liability to changes in the discount rate.* The following presents the County's proportionate share of the net pension liability calculated using the discount rate of 7.5%, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (6.5%) or 1 percentage point higher (8.5%) than the current rate:

	1.0% Decrease (6.5%)	Discount Rate (7.5%)	1.0% Increase (8.5%)
County's proportionate share of the net pension liability	\$ 1,574,361	\$ 637,099	\$ (136,826)

*Trend Information.* The required contribution and the percentage of that amount contributed for the past three years is as follows:

Fiscal Year	Annual Pension Cost	Percentage Contributed
2015	\$ 206,368	100%
2014	\$ 225,010	100%
2013	\$ 202,415	100%

WVDRS issues a publicly available financial report that includes financial statements and required supplementary information. That information may be obtained by writing to the Public Employees' Retirement System, 4101 MacCorkle Avenue, SE, Charleston, WV 25304 or by calling (304) 558-3570.

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**JEFFERSON COUNTY, WEST VIRGINIA  
REQUIRED SUPPLEMENTARY INFORMATION  
For the Fiscal Year Ended June 30, 2015**

**Schedule of Funding Progress**

Actuarial Valuation Date	Actuarial Value of Plan Assets (a.)	Actuarial Accrued Liability (AAL) (b.)	Total Unfunded AAL (UAAL) (b.-a.)	Funded Ratio (a./b.)	Annual Covered Payroll (c.)	UAAL as a % of Covered Payroll [(b.-a.)/c.]
July 1, 2014	\$ -	\$1,477,030	\$ 1,477,030	0%	Not Available	Not Available

**Schedule of Employer Contributions**

Fiscal Year Ending June 30	Annual Required Contribution	Percentage of ARC Contributed	Net OPEB Obligation
2015	\$ 112,445	77%	\$ 25,790

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**JEFFERSON COUNTY, WEST VIRGINIA**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**SCHEDULES OF THE COUNTY'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY**  
**For the Fiscal Year Ended June 30, 2015**

West Virginia Public Employee's Retirement System (PERS) Pension Plan  
Last 2 Fiscal Years\*

	2015	2014
County's proportion of the net pension liability (asset)	0.555968%	0.541279%
County's proportionate share of the net pension liability (asset)	\$ 2,051,953	\$ 4,934,460
County's covered-employee payroll	\$ 7,319,363	\$ 7,481,013
County's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	28.0%	66.0%
Plan fiduciary net position as a percentage of the total pension liability	93.98%	79.70%

\* The amounts presented for each fiscal year were determined as of 07/01.

West Virginia Public Deputy Sheriff Retirement System (WVDRS) Pension Plan  
Last 2 Fiscal Years\*

	2015	2014
County's proportion of the net pension liability (asset)	3.736381%	3.558767%
County's proportionate share of the net pension liability (asset)	\$ 637,099	\$ 1,192,329
County's covered-employee payroll	\$ 1,650,943	\$ 1,730,843
County's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	38.6%	68.9%
Plan fiduciary net position as a percentage of the total pension liability	90.52%	80.20%

\* The amounts presented for each fiscal year were determined as of 07/01.

**JEFFERSON COUNTY, WEST VIRGINIA  
REQUIRED SUPPLEMENTARY INFORMATION  
SCHEDULES OF COUNTY CONTRIBUTIONS  
For the Fiscal Year Ended June 30, 2015**

West Virginia Public Employee's Retirement System (PERS) Pension Plan  
Last 2 Fiscal Years

	<u>2015</u>	<u>2014</u>
Contractually required contribution	\$ 1,024,710	\$ 1,079,680
Contributions in relation to the contractually required contribution	<u>(1,024,710)</u>	<u>(1,079,680)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>
County's covered-employee payroll	\$ 7,319,363	\$ 7,481,013
Contributions as a percentage of covered-employee payroll	14.0%	14.4%

West Virginia Public Deputy Sheriff Retirement System (WVDRS) Pension Plan  
Last 2 Fiscal Years

	<u>2015</u>	<u>2014</u>
Contractually required contribution	\$ 206,368	\$ 225,010
Contributions in relation to the contractually required contribution	<u>(206,368)</u>	<u>(225,010)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>
County's covered-employee payroll	\$ 1,650,943	\$ 1,730,843
Contributions as a percentage of covered-employee payroll	12.5%	13.0%

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JEFFERSON COUNTY, WEST VIRGINIA  
 BUDGETARY COMPARISON SCHEDULE -  
 ASSESSOR'S VALUATION FUND  
 For the Fiscal Year Ended June 30, 2015

	Budgeted Amounts		Actual Modified Accrual Basis	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Miscellaneous	\$ 533,541	\$ 533,541	\$ 564,261	\$ 30,720
Total revenues	<u>533,541</u>	<u>533,541</u>	<u>564,261</u>	<u>30,720</u>
<b>EXPENDITURES:</b>				
Current:				
General government	<u>61,420</u>	<u>115,836</u>	<u>47,525</u>	<u>68,311</u>
Total expenditures	<u>61,420</u>	<u>115,836</u>	<u>47,525</u>	<u>68,311</u>
Excess (deficiency) of revenues over expenditures	<u>472,121</u>	<u>417,705</u>	<u>516,736</u>	<u>99,031</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers (out)	<u>(536,028)</u>	<u>(593,628)</u>	<u>(451,504)</u>	<u>142,124</u>
Total other financing sources (uses)	<u>(536,028)</u>	<u>(593,628)</u>	<u>(451,504)</u>	<u>142,124</u>
Net change in fund balance	(63,907)	(175,923)	65,232	241,155
Fund balance at beginning of year	<u>175,923</u>	<u>175,923</u>	<u>175,923</u>	<u>-</u>
Fund balance at end of year	<u>\$ 112,016</u>	<u>\$ -</u>	<u>\$ 241,155</u>	<u>\$ 241,155</u>

JEFFERSON COUNTY, WEST VIRGINIA  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 For the Fiscal Year Ended June 30, 2015

Federal Grantor/ Pass Through Grantor/ Program Title	Federal CFDA Number	Pass-Through/ Project Number	Federal Expenditures
<b><u>U. S. DEPARTMENT OF HOMELAND SECURITY</u></b>			
<b>Pass-Through State of West Virginia Division of Homeland Security and Emergency Management:</b>			
Emergency Management Performance Grant	97.042	2013EMPG	\$ 101,582
Homeland Security Grant - Tablets	97.067	12-SHS-04	26,775
Homeland Security Grant - Sheriff's Tablets	97.067	11-SHS-74	231,830
Homeland Security Grant - JC Board of Education	97.067	12-SHS-03	45,147
Homeland Security Grant - WVU Health Care	97.067	11-SHS-45	52,496
Homeland Security Grant - Panasonic Toughbook	97.067	13-SHS-36	9,140
Homeland Security Grant - HLS Generator	97.067	13-SHS-10	3,181
Homeland Security Grant - Sheriff's Vests	97.067	14-LE-17	35,000
Homeland Security Grant - Radio Grant	97.067	13-LE-58	40,500
Total Homeland Security			<u>444,069</u>
<b>Total U. S. Department of Homeland Security</b>			<u>545,651</u>
<b><u>U. S. DEPARTMENT OF JUSTICE</u></b>			
<b>Pass-through the State of West Virginia Department of Criminal Justice Services:</b>			
Crime Victim Assistance	16.575	13-VA-016	53,974
Enforcing Underage Drinking Laws Program	16.727	13-EUD-116	25,327
<b>Total U. S. Department of Justice</b>			<u>79,301</u>
<b><u>Land &amp; Waste Conservation Fund</u></b>			
<b>Pass-through West Virginia Development Office:</b>			
Land & Water - JC Parks	15.916	FY 2015	30,000
Land & Water - JC Parks Hite Road Soccer Field	15.916	13-202	74,250
<b>Total Land &amp; Waste Conservation Fund</b>			<u>104,250</u>
<b><u>U. S. DEPARTMENT OF THE INTERIOR</u></b>			
<b>Direct Program</b>			
Payment in Lieu of Taxes	15.226	N/A	28,660
<b>Total U. S. Department of the Interior</b>			<u>28,660</u>
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>			<u>\$ 757,862</u>

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The accompanying Notes to the Schedule of Expenditures of Federal Awards are an integral part of this schedule

**JEFFERSON COUNTY, WEST VIRGINIA**  
**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**For the Fiscal Year Ended June 30, 2015**

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**Note 1 – Basis of Presentation**

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal grant activity of the County and is presented on the cash basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in preparation of the financial statements.

DRAFT



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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS  
REQUIRED BY GOVERNMENT AUDITING STANDARDS**

March 31, 2016

Jefferson County Commission  
124 East Washington Street  
Charles Town, WV 25414

To the Board of Commissioners:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of **Jefferson County**, West Virginia, (the County) as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated March 31, 2016, wherein we noted the County adopted Governmental Accounting Standards Board (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB No. 27* and GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date*. Our report refers to other auditors who audited the financial statements of the Jefferson County Development Authority, Jefferson County Board of Health and Jefferson County Emergency Services Agency, as described in our report on the County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that those auditors separately reported.

***Internal Control Over Financial Reporting***

As part of our financial statement audit, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures appropriate in the circumstances to the extent necessary to support our opinions on the financial statements, but not to the extent necessary to opine on the effectiveness of the County's internal control. Accordingly, we have not opined on it.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or combination of internal control deficiencies resulting in a reasonable possibility that internal control will not prevent or detect and timely correct a material misstatement of the County's financial statements. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

***...“bringing more to the table”***

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***Internal Control Over Financial Reporting (Continued)***

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all internal control deficiencies that might be material weaknesses or significant deficiencies. Given these limitations, we did not identify any deficiencies in internal control that we consider material weaknesses. However, unidentified material weaknesses may exist.

***Compliance and Other Matters***

As part of reasonably assuring whether the County's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, opining on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed an instance of noncompliance or other matters we must report under *Government Auditing Standards* and which is described in the accompanying schedule of audit findings as item 2015-001.

***Entity's Response to Findings***

The County's response to the finding identified in our audit is described in the accompanying schedule of audit findings. We did not audit the County's response and, accordingly, we express no opinion on it.

***Purpose of this Report***

This report only describes the scope of our internal control and compliance testing and our testing results, and does not opine on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



*Perry and Associates, CPAs, A.C.*

**Perry and Associates**  
Certified Public Accountants, A.C.  
Marietta, Ohio



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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS  
APPLICABLE TO THE MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER  
COMPLIANCE REQUIRED BY OMB CIRCULAR A-133**

March 31, 2016

Jefferson County Commission  
124 East Washington Street  
Charles Town, WV 25414

To the Board of Commissioners:

***Report on Compliance for the Major Federal Program***

We have audited the **Jefferson County**, West Virginia (the County) compliance with the applicable requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133, Compliance Supplement* that could directly and materially affect the County's major federal program for the year ended June 30, 2015. The *Summary of Auditor's Results* in the accompanying schedule of audit findings identifies the County's major federal program.

***Management's Responsibility***

The County's management is responsible for complying with the requirements of laws, regulations, contracts, and grants applicable to its federal program.

***Auditor's Responsibility***

Our responsibility is to opine on the County's compliance for the County's major federal program based on our audit of the applicable compliance requirements referred to above. Our compliance audit followed auditing standards generally accepted in the United States of America; the standards for financial audits included in the Comptroller General of the United States' *Government Auditing Standards*; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. These standards and OMB Circular A-133 require us to plan and perform the audit to reasonably assure whether noncompliance with the applicable compliance requirements referred to above that could directly and materially affect a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe our audit provides a reasonable basis for our compliance opinion on the County's major program. However, our audit does not provide a legal determination of the County's compliance.

***... "bringing more to the table"***

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***Opinion on the Major Federal Program***

In our opinion, the County complied, in all material respects with the compliance requirements referred to above that could directly and materially affect its major federal program for the year ended June 30, 2015.

***Report on Internal Control Over Compliance***

The County's management is responsible for establishing and maintaining effective internal control over compliance with the applicable compliance requirements referred to above. In planning and performing our compliance audit, we considered the County's internal control over compliance with the applicable requirements that could directly and materially affect a major federal program, to determine our auditing procedures appropriate for opining on each major federal program's compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not to the extent needed to opine on the effectiveness of internal control over compliance. Accordingly, we have not opined on the effectiveness of the County's internal control over compliance.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, when performing their assigned functions, to prevent, or to timely detect and correct, noncompliance with a federal program's applicable compliance requirement. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a federal program compliance requirement will not be prevented, or timely detected and corrected. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with federal program's applicable compliance requirement that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

This report only describes the scope of our internal control compliance tests and the results of this testing based on OMB Circular A-133 requirements. Accordingly, this report is not suitable for any other purpose.



**Perry and Associates**  
Certified Public Accountants, A.C.  
Marietta, Ohio

JEFFERSON COUNTY, WEST VIRGINIA  
 SCHEDULE OF AUDIT FINDINGS  
 OMB CIRCULAR A -133 § .505  
 For the Year Ended June 30, 2015

**1. SUMMARY OF AUDITOR'S RESULTS**

<i>(d)(1)(i)</i>	Type of Financial Statement Opinion	Unmodified
<i>(d)(1)(ii)</i>	Were there any material control weaknesses reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(ii)</i>	Were there any other significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(iii)</i>	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
<i>(d)(1)(iv)</i>	Were there any internal control weaknesses reported for major federal programs?	No
<i>(d)(1)(iv)</i>	Were there any other significant deficiencies in internal control reported for major federal programs?	No
<i>(d)(1)(v)</i>	Type of Major Programs' Compliance Opinion	Unmodified
<i>(d)(1)(vi)</i>	Are there any reportable findings under § .510?	No
<i>(d)(1)(vii)</i>	Major Programs (list):	CFDA #97.067 Homeland Security
<i>(d)(1)(viii)</i>	Dollar Threshold: Type A/B Programs	Type A: > \$ 300,000 Type B: all others
<i>(d)(1)(ix)</i>	Low Risk Auditee?	No

JEFFERSON COUNTY, WEST VIRGINIA  
 SCHEDULE OF AUDIT FINDINGS  
 OMB CIRCULAR A -133 § .505  
 For the Year Ended June 30, 2015

**2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS  
 REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS**

**FINDING 2015-001**

**Non-Compliance**

**Expenditures in Excess of Amounts Allocated in the Levy Estimate - General Fund**

The Jefferson County, West Virginia elected officials, and/or department heads incurred expenditures and/or encumbrances that were in excess of the amount allocated in their various budget line items which indicated the government did not exercise adequate control over the disbursement of public funds.

West Virginia Code § 11-8-26 states, in part, that:

- " ... 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 .... "

These over expenditures did not cause the total levy estimate (budget) of the General Fund to be over expended.

We determined Jefferson County incurred expenditures for certain items in the General Fund in excess of the amounts allocated for those items in the official levy estimate (budget) as last revised. Specifically, expenditures in the following budget categories exceeded the approved amount:

Account Number	Line Item	Budget	Actual	Variance
408	Statewide Computer Net	\$ 57,075	\$ 60,079	\$ 3,003
431	Economic Development	\$ 448,017	\$ 452,316	\$ 4,299
900	Parks and Recreation	\$ 513,529	\$ 550,998	\$ 37,459
903	Department 903	\$ 10,400	\$ 12,012	\$ 1,612
909	Historical Commission	\$ 15,400	\$ 17,786	\$ 2,386
911	Visitor's Bureau	\$ 260,000	\$ 300,295	\$ 40,295

Jefferson County is directed to implement effective budgetary controls to ensure that actual expenditures and/or encumbrances do not exceed the amounts allocated for these expenditures in the official levy estimate (budget) as approved by the State Auditor. Revisions are authorized with prior written approval if submitted prior to the end of the fiscal year.

Officials' Response: Jefferson County will review current budgetary control procedures and implement a policy designed to ensure that no expenditures are made in excess of the current levy estimate and that budget revisions are requested and processed in a timely fashion to prevent expenditures in excess of the allocated levy estimate.

**3. FINDINGS FOR FEDERAL AWARDS**

None.

JEFFERSON COUNTY, WEST VIRGINIA

SCHEDULE OF PRIOR AUDIT FINDINGS  
FOR THE YEAR ENDED JUNE 30, 2015

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain</i>
2015-001	Expenditures in Excess of Amounts Allocated in the Levy Estimate – General Fund	No	Repeated as Finding 2015-001
2015-002	Purchase Orders	Yes	N/A
2015-003	Other Postemployment Benefits Obligation	Yes	N/A
2015-004	Timely Deposits	Yes	N/A
2015-005	Remittance to County Treasurer	Yes	N/A
2015-006	Expenditures in Excess of Amounts Allocated in the Levy Estimate – Coal Severance Tax Fund	Yes	N/A

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March 31, 2016

Jefferson County Commission  
124 East Washington Street  
Charles Town, WV 25414

To the Board of Commissioners:

Enclosed you will find the "draft" copy of Jefferson County's audit report. Also enclosed are several documents which will need signed and returned.

Please review the audit report and feel free to call if you have any questions or concerns.

We will need the following items signed by the individuals noted on the applicable form and returned to us as soon as possible:

- Management Representation Letter
- Post-Audit Waiver Form
- Required Communication Form

**Your audit cannot be finalized and submitted to the State Auditor's Office for final approval and release until we receive these documents from you; therefore we ask you to have them signed and returned to us as soon as possible.**

If you elect to not waive the post-audit conference and would prefer a formal post-audit conference, please contact our office to make arrangements.

Thanks again for your assistance. If you should have any questions, concerns or we can be of additional assistance, please don't hesitate to give us a call at (740) 373-0056.

**Perry and Associates**  
Certified Public Accountants, A.C.  
Marietta, Ohio

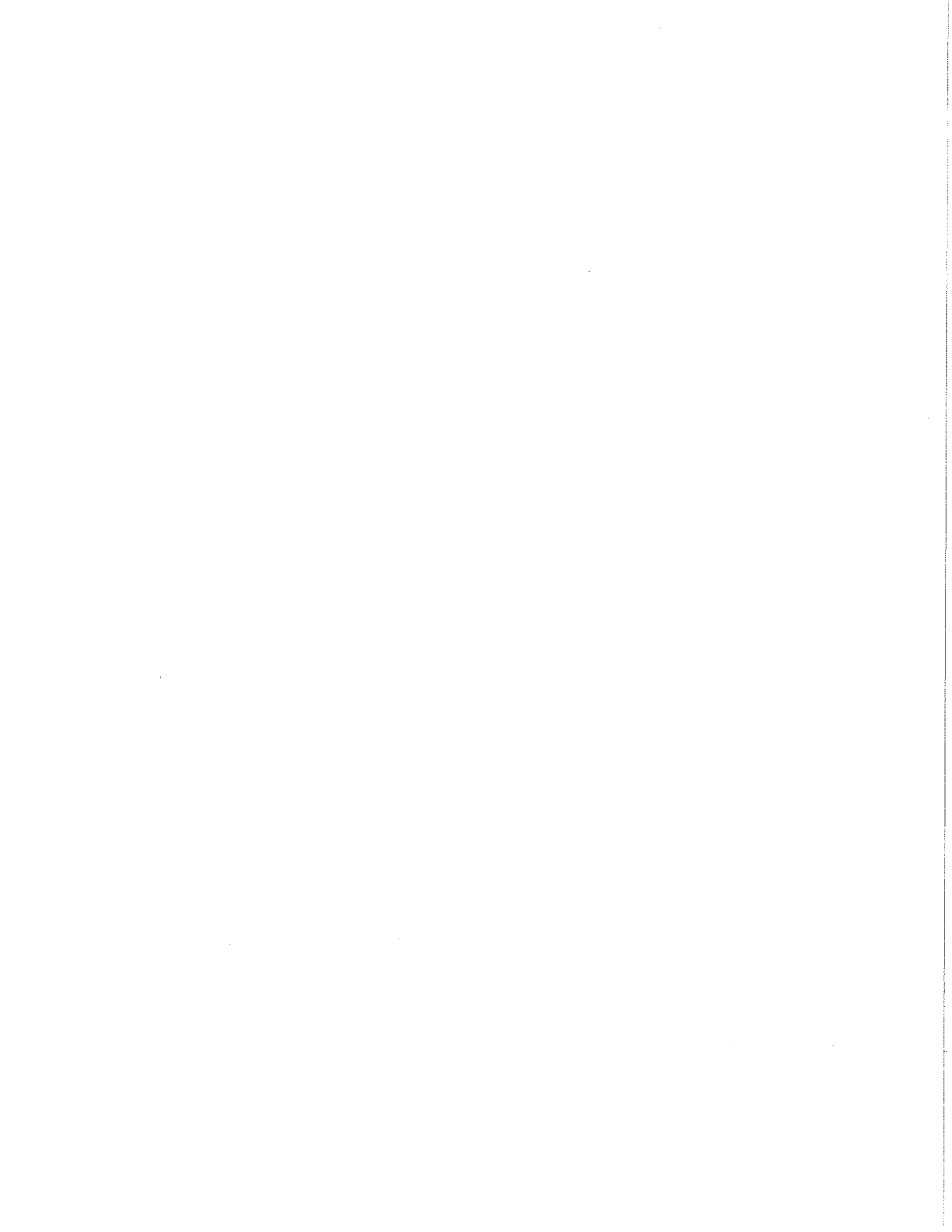
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March 31, 2016

Jefferson County Commission  
124 East Washington Street  
Charles Town, WV 25414

To the Board of Commissioners:

You have received a copy of the draft audit report for **Jefferson County**, West Virginia, for the period July 1, 2014 through June 30, 2015, and have, with the approval of the Board, **agreed to waive the post-audit conference**. If you would prefer a formal post-audit conference, please contact our office to make arrangements. You have been informed that you have five working days from the date that you receive the draft audit report to respond to, or contest, in writing, the contents of the audit report.

This is a draft copy of the report and should not be quoted or published in any communication medium. The final report cannot be released until this form is signed and returned and the report has been filed and approved for release by the State Auditor's Office. Therefore, we would appreciate your promptness in this matter.

Please sign and return this waiver letter, and any written response, to our office. If you have any questions, please don't hesitate to call our office at 1-740-373-0056.

**Perry and Associates**  
Certified Public Accountants, A.C.  
Marietta, Ohio

We hereby agree to waive the post-audit conference

\_\_\_\_\_  
Finance Manager

\_\_\_\_\_  
County Administrator

\_\_\_\_\_  
President, Board of Commissioners

...**"bringing more to the table"**

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**Jefferson County Commission**  
124 East Washington Street  
Charles Town, WV 25414

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March 31, 2016

Perry and Associates, CPAs, AC  
428 Second Street  
Marietta, Ohio 45750

We are providing this letter as part of your audit of the basic financial statements of Jefferson County, West Virginia (the "County") as of June 30, 2015 and for the year then ended, and the related notes to the financial statements, for the purpose of opining on the fair presentation, in all material respects, of our financial statements' respective financial position of the governmental activities, aggregate discretely presented component units, each major fund and the aggregate remaining fund information of the County, as of June 30, 2015 and the respective changes in financial position, and the respective budgetary comparisons for the General and Coal Severance Tax Fund for the year then ended in conformity with accounting principles generally accepted in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to those matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in the light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement.

Except where otherwise stated below, immaterial matters less than 10% of revenues or expenditures/expenses, as appropriate for the item, for each opinion unit are not considered to be exceptions that require disclosure for the purpose of the following representations. This amount is not necessarily indicative of amounts that would require adjustment to or disclosure in the financial statements.

We understand that the opinion units are:

- a. The government type activities
- b. The aggregate discretely presented component units
- c. Each major governmental fund
- d. The remaining fund information, consisting of :
  - i. The combined fiduciary funds

We confirm to the best of our knowledge and belief, having made the inquiries we considered necessary to appropriately inform ourselves, as of March 31, 2016:

***Financial Statements***

1. We have fulfilled our responsibilities, described in the terms of the audit engagement dated February 18, 2016 for preparing and fairly presenting the financial statements in accordance with U.S. GAAP.
2. We have considered the financial statement differences you aggregated during your audit, and have recorded the material differences to the financial statements. You reported no unadjusted differences to us resulting from your audit.
3. We acknowledge our responsibility for designing, implementing and maintaining internal control to prevent and detect fraud. (We understand Auditing Standard AU-C 240 discusses management antifraud programs and controls.)
4. Significant assumptions we used in making accounting estimates, including those measured at fair value, are reasonable.
5. All events subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed.

Jefferson County  
Management Representation Letter  
(Continued)

6. The effects of all known actual or possible litigation and claims have been accounted for and disclosed in accordance with U.S. GAAP.
7. Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of U. S. GAAP.
8. We have included all component units as well as joint ventures with an equity interest. There are no joint ventures or related organizations requiring disclosure in the financial statements. We understand that the criteria for component unit determination are defined by GASB Cod. 2100.
9. Regarding pollution remediation liabilities (GASB Cod. P40): we have no knowledge that any of the following obligating events have occurred:
  - a. The County was compelled to take pollution remediation action because of an imminent endangerment.
  - b. The County violated a pollution prevention-related permit or license.
  - c. The County was named, or evidence indicates that it will be named, by a regulator as a responsible party or potentially responsible party (PRP) for remediation, or as a County responsible for sharing costs.
  - d. The County was named, or evidence indicates that it will be named, in a lawsuit to compel participation in pollution remediation.
  - e. The County commenced or legally obligated itself to commence pollution remediation.
10. Net position components (i.e., investment in capital assets; restricted; and unrestricted), nonspendable fund balance, and restricted, committed, assigned, and unassigned fund balance are properly classified and, if applicable, approved.
11. Receivables recorded in the financial statements represent valid claims against debtors for charges for services arising on or before the balance sheet date, or represent grants and/or intergovernmental assistance or other nonexchange transactions meeting the recognition requirements of GASB Cod. N50 (GASB 33). Where needed, receivable balances have been reduced for amounts deemed uncollectible. Provisions for uncollectible receivables have been properly identified and recorded.
12. Expenses are appropriately classified or allocated to functions and programs in the statement of activities, and allocations are reasonable.
13. Revenues are appropriately classified as program revenues or general revenues in the statement of activities.
14. Interfund, internal and intra-entity activity and balances have been appropriately classified and reported.
15. Capital assets are properly capitalized, reported, and if applicable, depreciated.

**Information Provided**

16. We have made available to you all:
  - a. Access to all information, of which we are aware relevant to preparing and fairly presenting the financial statements such as, financial and accounting records and related data and all audit or relevant monitoring reports, if any, received from funding sources.
  - b. Additional information that you have requested from us during your audit.
  - c. Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
  - d. Minutes of the meetings of the Board of Commissioners
  - e. Summaries of actions of recent meetings for which minutes have not yet been prepared.

Jefferson County  
Management Representation Letter  
(Continued)

- f. The most recent meeting held was: March 2016
17. All transactions have been recorded in the accounting records and are reflected in the financial statements.
18. We have disclosed to you the results of our assessment of the risk of material financial statement misstatement resulting from fraud.
19. We have no knowledge of any fraud or suspected fraud affecting the entity involving:
  - a. Management,
  - b. Employees who have significant roles in internal control, or
  - c. Others where fraud could materially affect the financial statements.
20. We have no knowledge of any:
  - a. Allegations of fraud or suspected fraud affecting the County received in communications from employees, former employees, analysts, regulators or others.
  - b. Communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices that could materially affect the financial statements.
  - c. Agreements to repurchase assets previously sold.
  - d. We have no plans or intentions that may materially affect the carrying value or classification of assets, liabilities or equity.
21. There are no:
  - a. Related-party transactions, including sales, purchases, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties. (We understand the term "related party" to include those entities described in GASB 62).
  - b. Arrangements with financial institutions involving compensating balances, or other arrangements involving restrictions on cash balances, lines of credit or similar arrangements have been properly disclosed.
  - c. Guarantees, whether written or oral, under which the County is contingently liable.
22. We are responsible for understanding and complying with the County's compliance requirements with laws, regulations, and provisions of contracts and grant agreements applicable to it; and we have identified, and disclosed to you all laws, regulations, and provisions of contracts and grant agreements that could have a direct and material effect on financial statement amounts. This includes legal and contractual provisions for reporting specific activities in separate funds. We have complied with all aspects of laws, regulations, and contractual and grant agreements that would materially affect the financial statements, including considering the need to record a loss contingency, in the event of noncompliance, including, but not limited to:
  - a. Provisions of State and/or local statutes and ordinances related to preparing, adopting or amending the County's budget.
  - b. Requirements related to the County's debt, including those related to debt limits and debt covenants whose effects should be considered for disclosure or as a basis for recording a loss contingency.
  - c. All requirements covering investment of public monies and collateral for public fund deposits as defined by applicable State and/or local law. Risk disclosures associated with deposit and investment securities and derivative transactions are presented in accordance with GASB requirements.
  - d. Provisions related to tax levies.
23. We are not aware of any pending or threatened litigation, claims, and assessments whose effects should be considered when preparing the financial statements.

Jefferson County  
Management Representation Letter  
(Continued)

24. We are aware of no other liabilities or gain or loss contingencies that are required to be disclosed by GASB 62.
25. To the best of our knowledge and belief, none of the County's employees or elected officials has any material direct or indirect financial interest in any transaction consummated with the County, other than compensation and expenses budgeted for such persons.
26. The County has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
27. The County has properly classified all funds and activities.
28. All funds meeting the quantitative criteria in GASBs 34 and 37 for major fund presentation are identified and presented as such and all other funds presented as major are important to financial statement users.
29. The County's policy regarding whether to spend restricted or unrestricted resources first, when both restricted and unrestricted net assets are available, is appropriately disclosed. Net assets were properly classified under the policy.
30. The County's policy regarding whether to spend restricted, committed, assigned, or unassigned resources first, when more than one resource is available, is appropriately disclosed.
31. Fund balances were properly classified under the policy.
32. Management acknowledges its responsibility for the required supplementary information.
  - a. The required supplementary information is measured and presented in accordance with prescribed guidelines.
  - b. The methods of measurement or presentation have not changed from those used in the prior period.
  - c. There were no significant assumptions or interpretations underlying the measurement or presentation of the required supplementary information.
33. Management acknowledges its responsibility for the supplementary information in relation to the financial statements as a whole.
  - a. The supplementary information, including its form and content, is fairly presented in accordance with the applicable criteria.
  - b. The methods of measurement or presentation have not changed from those used in the prior period.
  - c. There were no significant assumptions or interpretations underlying the measurement or presentation of the required supplementary information.
  - d. When the supplementary information is not presented with the audited financial statements, management will make the audited financial statements readily available to the intended users of the supplementary information no later than the date of issuance by the entity of the supplementary information and the auditor's report thereon.
34. There were no defaults in principal, interest, sinking fund, or redemption provisions with respect to any issue of bonds or notes, or any breach of covenant of a related indenture or agreement.
35. There has not been a loss of tax-exempt status on any outstanding County bond issue.
36. The County has complied with IRS arbitrage regulations, and has recorded material arbitrage rebate liabilities.
37. The County has a process to track the status of audit findings and recommendations.

Jefferson County  
Management Representation Letter  
(Continued)

38. The County has identified for the auditor previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
39. Because the County was not subject to Circular A-133 audit requirements in the previous two fiscal years, the County does not qualify as a low risk entity under A-133.
40. With respect to federal awards programs:
  - a. Management is responsible for understanding and complying with the **Auditee Responsibilities** of Circular A-133, and laws, regulations, and the provisions of contracts and grant agreements related to each of its federal programs, and for disclosing these requirements to its auditors.
  - b. Management is responsible for establishing and maintaining, and has established and maintained, effective internal control over compliance for federal programs to reasonably assure the County is managing federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could materially affect its federal programs.
  - c. Management has prepared the schedule of expenditures of federal awards in accordance with Circular A-133 and 2 CFR Part 176.210, *Recovery Act Transactions Listed in Schedule of Expenditures of Federal Awards and Recipient Responsibilities for Informing Subrecipients*. Management has included expenditures made during the period being audited for all awards provided by federal agencies in the form of grants, federal cost-reimbursement contracts, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other assistance. In addition, pursuant to 2 CFR 176.210(b), our Schedule separately identifies ARRA expenditures.
  - d. Management has made available all contracts and grant agreements (including amendments, if any) and any other correspondence relevant to federal programs and related activities that have taken place with federal agencies or pass-through entities.
  - e. There were no amounts questioned and all known noncompliance with the direct and material compliance requirements of federal awards, including the results of other audits or program reviews.
  - f. Management believes that the County has complied with the direct and material compliance requirements.
  - g. Management has made available all documentation related to compliance with the direct and material compliance requirements, including information related to federal program financial reports and claims for advances and reimbursements.
  - h. Management has provided to the auditor its interpretations of any compliance requirements that are subject to varying interpretations.
  - i. Management has disclosed to the auditor any communications from grantors and pass-through entities concerning possible noncompliance with the direct and material compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of the auditor's report.
  - j. Management has disclosed to the auditor the findings received and related corrective actions taken for previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of the compliance audit, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditor's report.
  - k. Management is responsible for taking corrective action on audit findings of the compliance audit.
  - l. Management has disclosed any subsequent events that provide additional evidence with respect to conditions that existed at the end of the reporting period that affect noncompliance during the reporting period.
  - m. Management is aware of no noncompliance with direct and material compliance requirements occurring subsequent to the period covered by the auditor's report.
  - n. Management informed you whether any changes occurred subsequent to year end to internal control over compliance or other factors that might significantly affect internal control

Jefferson County  
Management Representation Letter  
(Continued)

- (including any corrective action by management regarding significant deficiencies and material weaknesses in internal control over compliance,
- o. Federal program financial reports and claims for advances and reimbursements are supported by the books and records from which the basic financial statements have been prepared, and are prepared on a basis consistent with that presented in the federal awards expenditure schedule.
  - p. The copies of federal program financial reports provided to the auditor are true copies of the reports submitted, or electronically transmitted, to the federal agency or pass-through entity, as applicable.
  - q. Management has charged costs to federal awards in accordance with applicable cost principles.
  - r. There were no federal audit findings or questioned costs reported in the two most recent annual audits which OMB Circular A-133 § .315 (b) requires us to report in a *schedule of prior audit findings*.
  - s. Management has accurately completed the appropriate sections of the data collection form in accordance with Circular A-133.
41. We agree that Officials' *Responses* to findings reported in the compliance and controls reports *Government Auditing Standards* and **OMB Circular A-133** require represent the responses of officials responsible for the compliance or control matter the finding describes, including conclusions and recommendations, as well as management's planned corrective actions.
42. No events have occurred subsequent to the fiscal year end or through the date of this letter that would require adjustment to, or disclosure in, the financial statements or federal awards expenditure schedule.

Sincerely,

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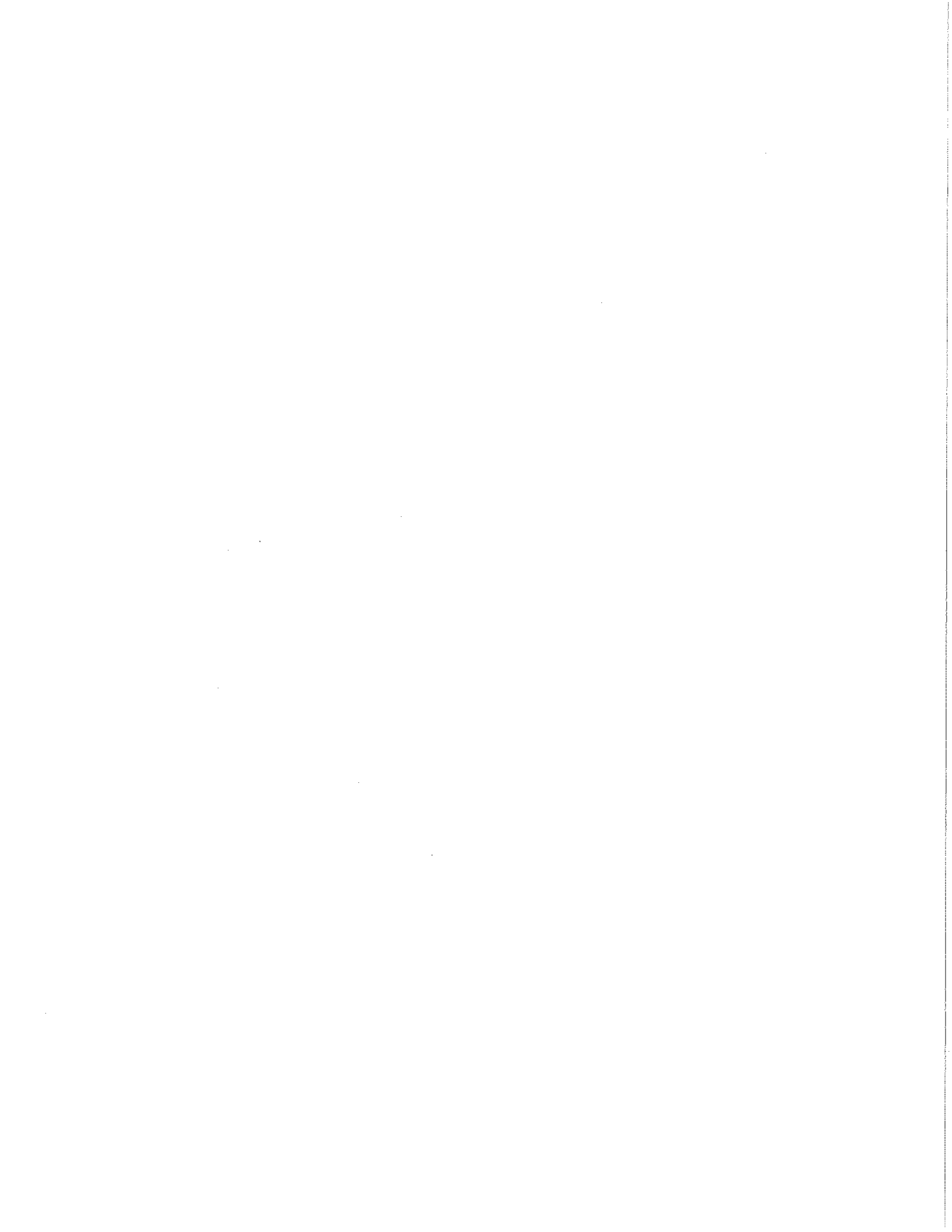
County Clerk

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Deputy County Clerk

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President, Board of Commissioners



**ACKNOWLEDGMENT:**

The undersigned officials of **Jefferson County, West Virginia** acknowledge that the draft audit report for the year ended June 30, 2015 have been given to the Finance Manager. In addition to the draft report, we also acknowledge the following communications:

<b>Required Communication</b>	<b>Auditor Response</b>
The auditor's responsibility under generally accepted auditing standards and Government Auditing Standards	We communicated our responsibilities to the client in the arrangement letter dated February 18, 2016.
The initial selection or changes in significant accounting policies, or unusual accounting policies.	The County implemented GASB Statement 68, "Accounting and Financial Reporting for Pensions – an Amendment of GASB Statement 27"
Significant management judgments and accounting estimates.	None
Significant audit adjustments.	None
The auditor's responsibilities for other information in documents containing audited financial statements.	We communicated our responsibilities to the client in the arrangement letter dated February 18, 2016
Disagreements with management, whether or not satisfactorily resolved.	None
Consultation with other accountants.	None
Major issues discussed with management prior to retention.	None
Difficulties encountered in performing the audit.	None
Deficiencies in internal controls.	None
Fraud and illegal acts.	None

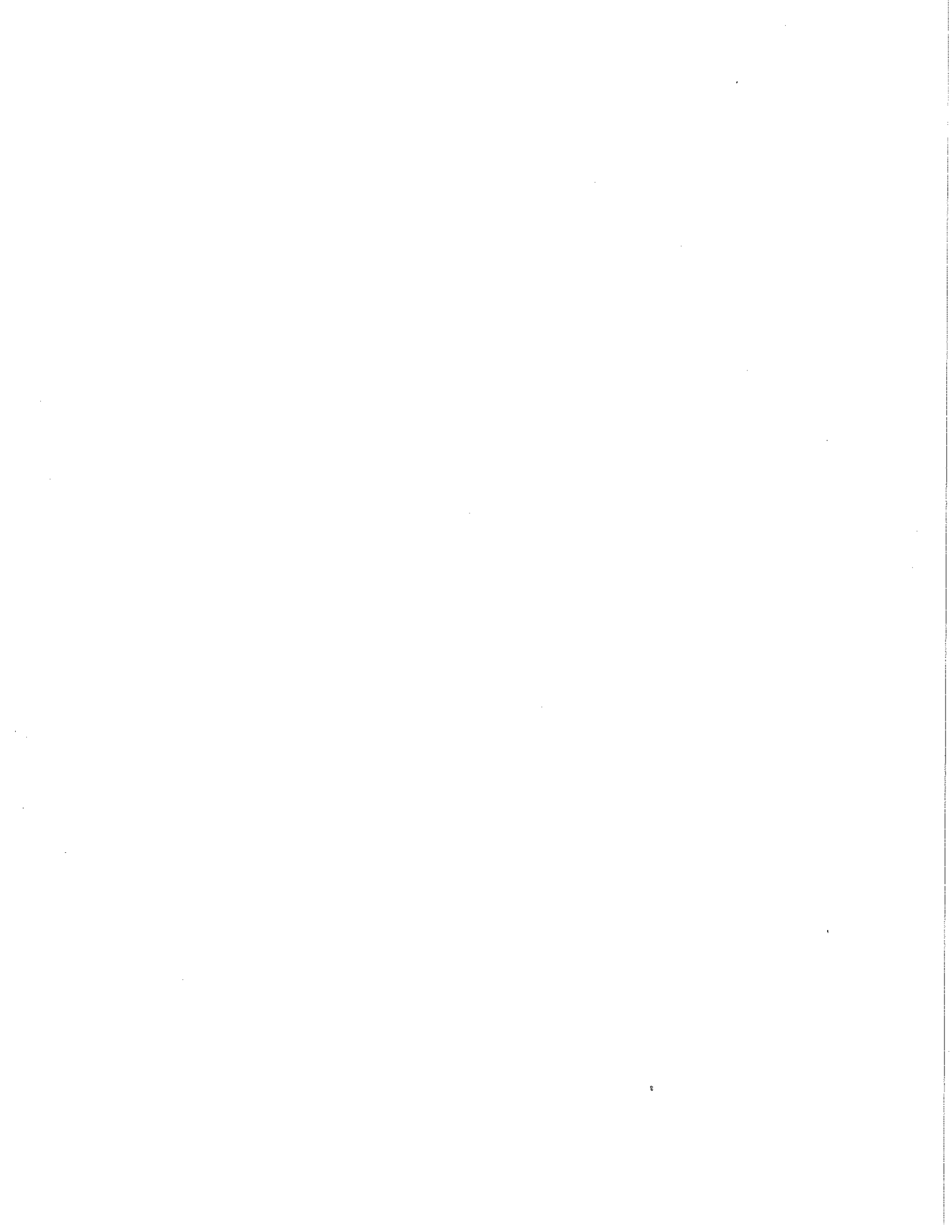
\_\_\_\_\_  
Finance Manager

\_\_\_\_\_  
County Administrator

\_\_\_\_\_  
Council President

This statement does not indicate our agreement with the report; rather it indicates our knowledge of the contents and we understand that we have five (5) days to answer this report in writing if we so desire. Please address your response to the individual listed below.

*Perry & Associates, CPA's A.C*  
*Attn: Randy Nelson, Senior Audit Manager*  
*428 2<sup>nd</sup> Street*  
*Marietta, Ohio 45750*



Section I

**SUMMARY AND EVALUATION OF MISSTATEMENTS  
AND OMITTED, INACCURATE, OR INCOMPLETE DISCLOSURES**

**SECTION I: MISSTATEMENTS CORRECTED BY MANAGEMENT**

ENTITY NAME: Jefferson County Commission

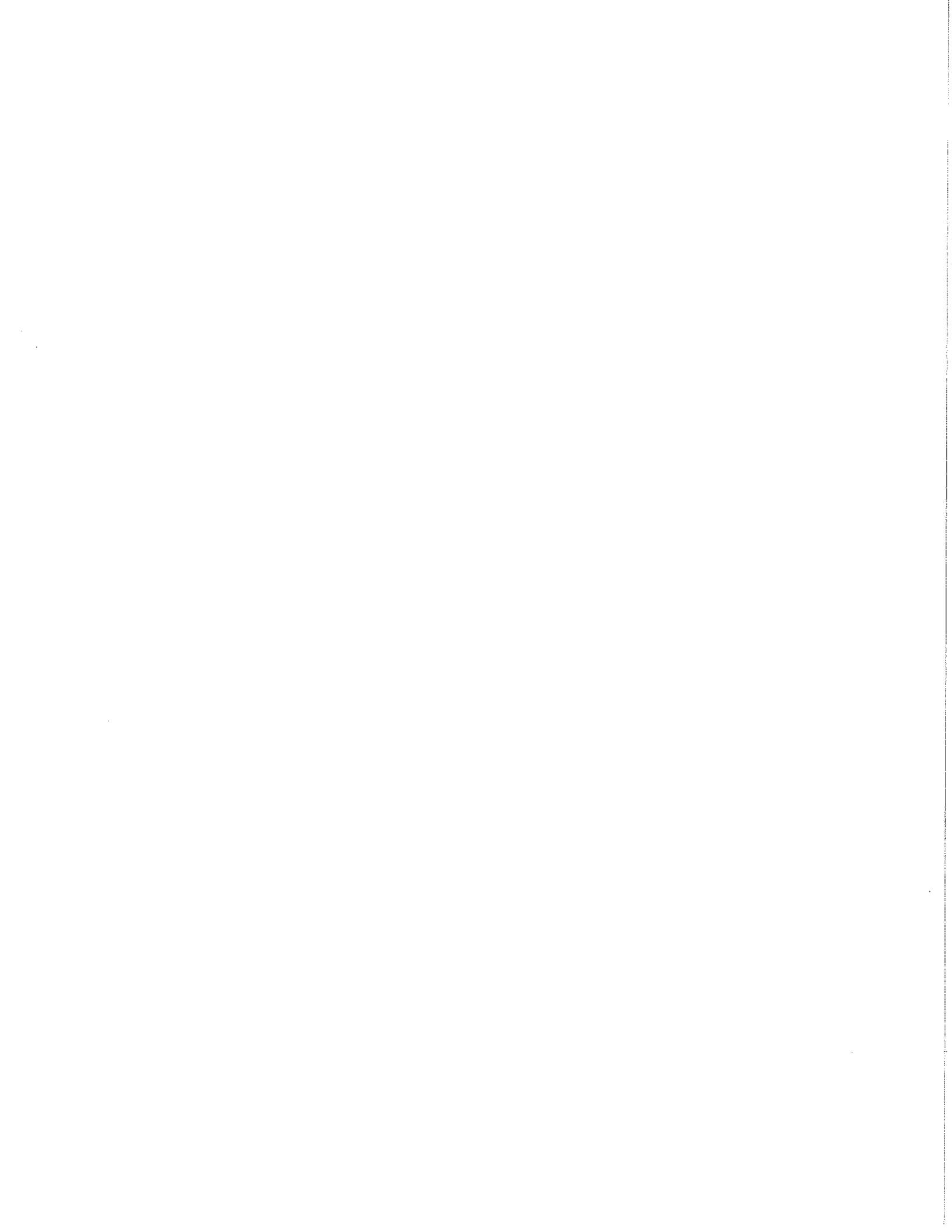
DATE OF FINANCIAL STATEMENTS: June 30, 2015

OPINION UNIT: Agency Fund

Practice Point: A separate summary and evaluation should be performed for each opinion unit of the government entity, in addition to one performed for the financial statements as a whole. See *KBA-301 Worksheet for Determination of Opinion Unit Materiality, Performance Materiality, and Thresholds for Trivial Amounts* for further guidance as to opinion unit materiality.

No.	Workpaper Reference	Description	Entity-Proposed Entry	General Ledger Account			Communicated to Management (indicate to whom, date, and by whom)
				No.	Description	Debit	
1	4100.02	To properly record the agency fund reconciled balance with Outstanding Items	No		Agency Fund Due to other Governments	\$ 126,995	Michelle Gordon 3/29/2016
					Agency Fund Non-pooled Cash	\$ 126,995	
2							
3							
4							
5							
6							
7							

\_\_\_\_\_  
Signature



# Jefferson County GIS/Addressing Office

## DEPARTMENTAL MEMORANDUM

**TO:** Jefferson County Commission  
Stephanie Grove, County Administrator

**FROM:** Todd Fagan, GIS Director

**DATE:** April 7<sup>th</sup>, 2016

**SUBJECT:** GIS Department Quarterly Update Report- 2016, 1<sup>st</sup> Quarter



### 1. PROJECTS COMPLETED

a. Census Block Boundary Suggestion Program (BBSP)

Staff analyzed existing census block lines that are currently used as State Delegate and County magisterial district or voting precinct boundaries. Nearly 2000 inaccurate features have been identified for correction (missing roads, naming typos, poorly drawn segments, splitting neighborhoods, or following non-visible features in the field, etc.) We also have the opportunity to contribute 63 missing parks, golf courses and cemeteries to the national database. All of these corrections will improve the accuracy of the next decennial census and our local census block boundaries. Correction data is submitted to the State Legislature in order to “not hold” these lines so that they will not be confusing in the 2020 census data.

b. General Staff Support

Agency	Request for service
JC Emergency Comm	Updated CAD mapping data each month, Troubleshooting CAD/Mapping issues, Closed 7 CAD Mapping Support Tickets, added 4 new Berkeley response agencies, added Casino floor plan
IT	Attended monthly IT squad meetings, Jessica Gormont joined website committee
JC P&Z	Attended various Pre-Proposal meetings to review addressing impacts.
JCSO	Created Shannondale neighborhood watch map
JHSEM	Winter storm Jonas support, clarified State v. Town v. Private snow-plowed roads for Shepherdstown resident
JC EDA	Drafted map update for Burr Business Park
JC FPB	Updates to American Battlefield Protection maps
JC HLC	Database updates and published an updated map
Public	Addressing Ordinance interpretation re: re-addressing, data requests, re-named 2 confusingly similar roads, etc. Road sign maintenance: (19 repairs, 5 replacements, 2 new installations) Corrected 1139 errors in Google Maps with local roads and addressing data, working with another 3 <sup>rd</sup> party data provider to update sources for GPS and mapping apps. Fulfilled data requests for Charles Town Zoning contractor and Chesapeake Bay Program
Fire Companies	Initiated hydrant reporting protocol with utilities to make in/out of service status more “real time” in CAD, updated Landing Zones, created Swift Water Team Training maps
Ranson	Various re-addressing issues, forecasted new apartment complex addresses
Shepherdstown	Completed 3 <sup>rd</sup> Field Check in Address Compliance Program
Charles Town	Dollar General site plan review, Annexation support, re-addressed confusing apartment complex
US Census	Assist with property identification and ownership requests, Block Boundary edits
US Postal Service	Answered addressing inquiries, verified zip code boundaries
Frontier Comm.	Address range verification, local updates to Master Street Address Guide (MSAG) via web-based program, which directs 911 calls to the proper Public Safety Answering Point (JC ECC)

## 2. PROJECTS IN PROGRESS

- a. 911 CAD Ongoing technical support for CAD and continued adjustments to modelled data extraction, compilation workflows, mapping content, quickest routing services, address record maintenance, etc.
- b. Content Management Systems Staff are reviewing digital records on the server, deleting duplicate data, organizing folder structure in order to reduce digital storage and are scanning and indexing archival paper records
  - i. To date: Disposed of 26,568 sheets of paper records (53 reams and two boxes of returned addressing post cards). Emptied 2<sup>1/2</sup> file cabinets (13 drawers of paper), scanned 21,898 pages into 7,746 electronic PDF files onto archived network server.
- c. Shepherdstown Address Compliance Program
  - i. Collaborative agreement with Town officials and local law enforcement.
  - ii. 3<sup>rd</sup> inspection of all 675 property addresses so far, raised overall compliance rate from 62% to 94%. See attached map for details.
  - iii. Remaining 37 addresses (6%) issued violation letters. Following final inspection, remaining non-compliant properties will go to municipal court.
- d. Address Ordinance Amendments
  - i. Held meetings with legal counsel, introduced amendments at 3/31 Commission meeting, awaiting public hearing, public comment review and subsequent appointment for adoption. Current suggested edits are considered minor in nature and result from questions arising in the interpretation of the ordinance since the last amendment in 2010.
- e. GIS Data Maintenance
  - i. 43 new addresses added due to new construction permits, minor subdivision reviews, road renaming or newly discovered during address compliance.
- f. Digital Orthophoto Purchase
  - i. Flight completed March 25<sup>th</sup>. Anticipate delivery of imagery in early May.
- g. Web Mapping Applications
  - i. 50+ hours into Beta version of election district web map, now in use by Voter Registration staff, testing performance before public release.
- h. USGS National Hydrography Dataset
  - i. Attended training and began editing high resolution NHD data using local imagery, digital elevation model and GIS base map data. Assisting WV GIS Tech Center in Jefferson County to complete the updates. Will benefit the County with local resolution data and the ability to model stream network flow (particularly in OHSEM exercise scenarios).

## 3. COMMISSION SHOULD BE AWARE OF:

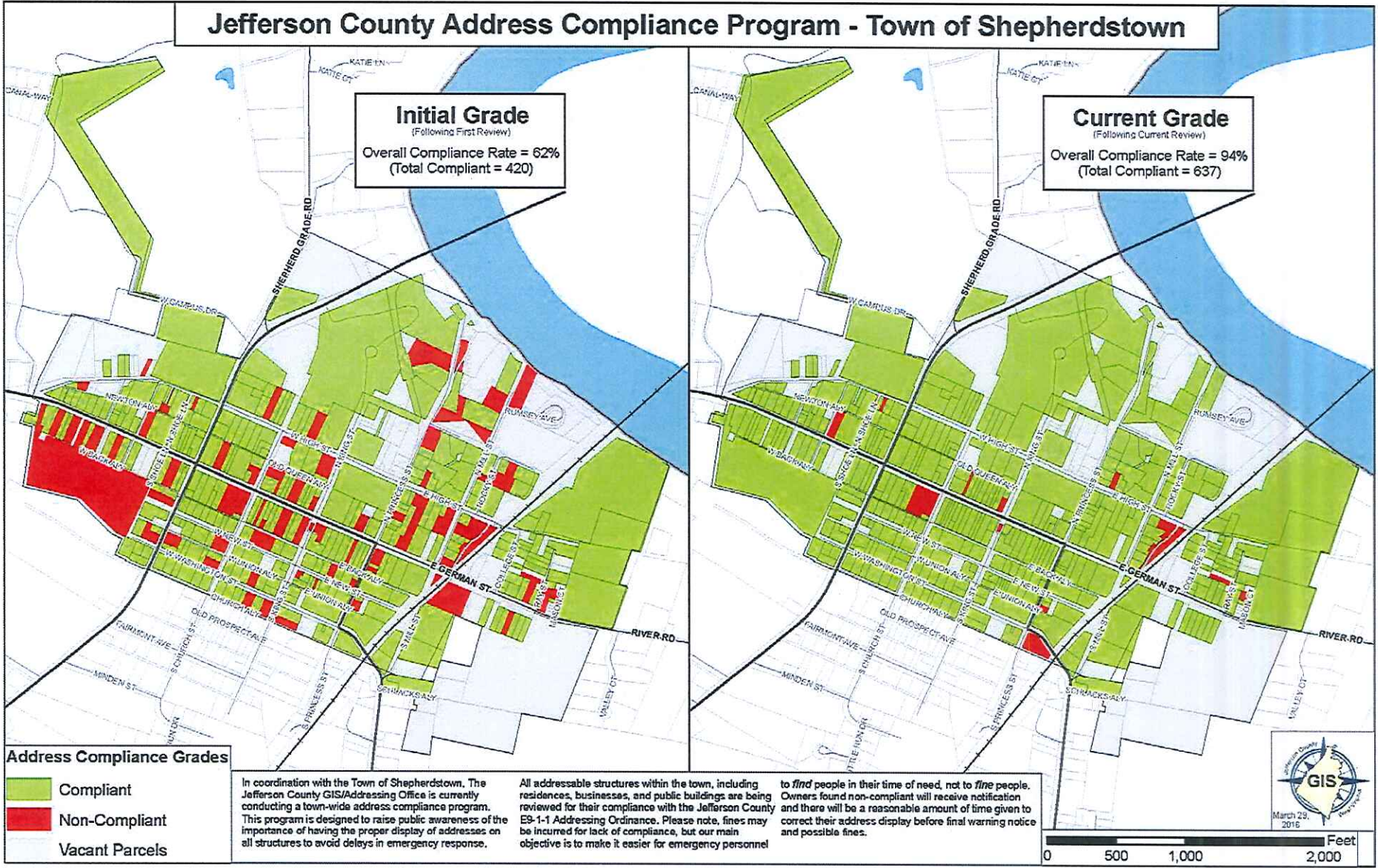
### a. Annexation of State ROWs in Cities

GIS staff has prepared a map for Charles Town City Council to explore the potential right-of-way areas that could be more easily annexed into Charles Town and Ranson in order to close "gaps" within the perimeter of their existing city limits. This effort has support from Charles Town City Manager, Police Chief, our County Sheriff, our County attorney and 911 dispatchers. We often encounter confusion between dispatch and law enforcement about who has jurisdiction in traffic accidents occurring at or near the County/City line. Currently awaiting progress update from City staff

# Jefferson County Address Compliance Program - Town of Shepherdstown

**Initial Grade**  
 (Following First Review)  
 Overall Compliance Rate = 62%  
 (Total Compliant = 420)

**Current Grade**  
 (Following Current Review)  
 Overall Compliance Rate = 94%  
 (Total Compliant = 637)



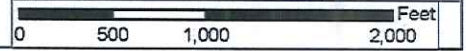
**Address Compliance Grades**

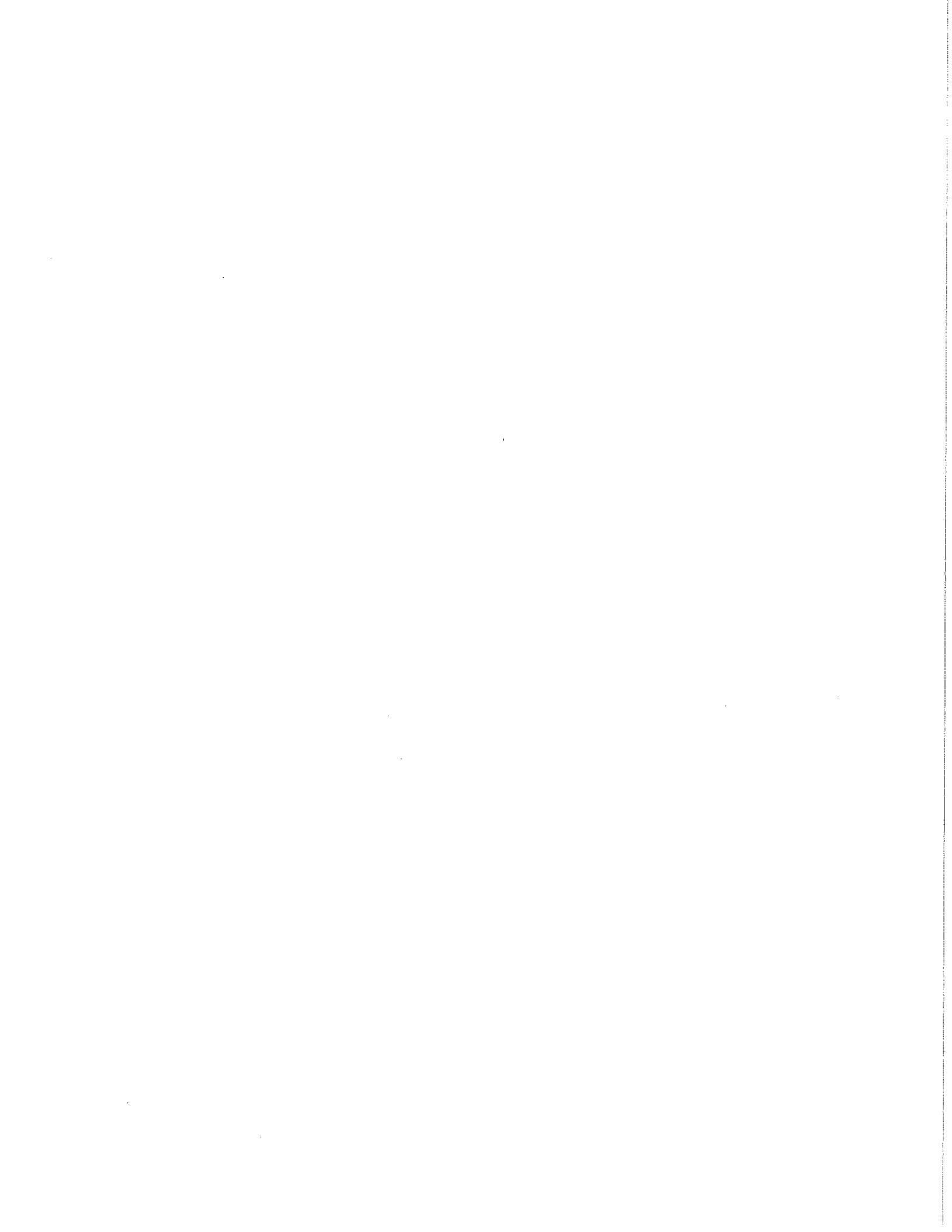
- Compliant
- Non-Compliant
- Vacant Parcels

In coordination with the Town of Shepherdstown, The Jefferson County GIS/Addressing Office is currently conducting a town-wide address compliance program. This program is designed to raise public awareness of the importance of having the proper display of addresses on all structures to avoid delays in emergency response.

All addressable structures within the town, including residences, businesses, and public buildings are being reviewed for their compliance with the Jefferson County E9-1-1 Addressing Ordinance. Please note, fines may be incurred for lack of compliance, but our main objective is to make it easier for emergency personnel

to find people in their time of need, not to fine people. Owners found non-compliant will receive notification and there will be a reasonable amount of time given to correct their address display before final warning notice and possible fines.





**NOTICE OF SPECIAL SESSION OF THE COUNTY COMMISSION OF  
JEFFERSON COUNTY**

**TO LAY THE LEVY**

The County Commission of Jefferson County, will hold a Special Session on Tuesday, April 19, 2016, at 10:00 a.m. in the County Commission meeting room located at the Old Charles Town Library, 200 E. Washington Street, (Samuel Street Entrance) Charles Town, West Virginia 25414.

The purpose of the Special Session is to hear and consider any objections made orally or in writing on the estimate and proposed levy or to any item thereof.

Anyone wishing to provide written or oral comment may do so at this meeting or you may send comments to [info@jeffersoncountywv.org](mailto:info@jeffersoncountywv.org) prior to the meeting.

A copy of the Jefferson County Commission Levy Estimate (Budget) 2016-2017 Fiscal Year may be obtained at the offices of the County Commission of Jefferson County, 124 E. Washington Street, Charles Town, WV, or on the County website at: [www.jeffersoncountywv.org](http://www.jeffersoncountywv.org)

The public is invited to attend.

By Order of the County Commission of Jefferson County  
Patricia A. Noland, President

**NOTICE OF PUBLIC HEARING  
COUNTY COMMISSION OF JEFFERSON COUNTY  
AMENDMENTS TO THE E9-1-1 ADDRESSING ORDINANCE**

The County Commission of Jefferson County will hold a public hearing concerning Amendments to the E9-1-1 Addressing Ordinance on Thursday, April 21, 2016 at 1:30 p.m. in the County Commission meeting room located at the Old Charles Town Library meeting room 200 East Washington Street, Charles Town, West Virginia. At this hearing the Commission will receive public comment concerning amendments to the E9-1-1 Addressing Ordinance.

Anyone wishing to provide written or oral comment may do so at this meeting or you may send comments to [info@jeffersoncountywv.org](mailto:info@jeffersoncountywv.org).

A copy of the proposed ordinance may be obtained at the offices of the County Commission of Jefferson County, 124 E. Washington Street, Charles Town, WV, or on the County website at: [www.jeffersoncountywv.org](http://www.jeffersoncountywv.org)

The public is invited to attend.

**By Order of The County  
Commission of Jefferson County  
Patricia A. Noland, President**



# JEFFERSON COUNTY, WEST VIRGINIA

Department of Planning  
116 East Washington Street, 2<sup>nd</sup> Floor  
P.O. Box 338  
Charles Town, West Virginia 25414

Received

MAR 25 2016

Jefferson County Commission

<http://www.jeffersoncountywv.org/government/departments/planning-and-zoning-department.html>

Email: [planningdepartment@jeffersoncountywv.org](mailto:planningdepartment@jeffersoncountywv.org)

Phone: (304) 728-3228

Fax: (304) 728-8126

## NOTICE

DATE: March 24, 2016  
TO: Jefferson County Property Owner  
FROM: Jefferson County Planning Department and Commission  
SUBJECT: Notice of a **Public Hearing** to review and process a request submitted by  
**Jefferson County Development Authority (File #PCW16-02) for a waiver from the requirements of Section 21.402 D of the Subdivision Regulations**

Dear Jefferson County Property Owner:

Please note, the Jefferson County Planning Commission has received the above referenced Waiver Application and will conduct a **Public Hearing** to be held in the Charles Town Library Meeting Room located at 200 East Washington Street, at the side entrance located on Samuel Street in Charles Town.

The following information is pertinent to the request:

Hearing Date: April 12, 2016  
Time of Hearing: 7:00 PM  
Property Owner: Jefferson County Development Authority  
Location of Property: James Burr Boulevard, Parcels Lots 2 & 3 in Burr Business Park  
Tax Identification: District: Charles Town (02); Tax Map: 1; Parcels 102 and 103  
Zoning District: Industrial - Commercial  
Proposed Use: Applicant is requesting a waiver from the standard requiring that there will be no encroachments, structures, fences or landscaping within any easement area as outlined in Section 21.402 D of the Subdivision Regulations. Shrubs and fencing that would cross through water and sewer easements in two locations are proposed.

Should you have any interest in this project, you are encouraged to attend the hearing for informational purposes or to offer public comment. Should you wish to provide comment via email, please feel free to do so at [planningdepartment@jeffersoncountywv.org](mailto:planningdepartment@jeffersoncountywv.org) or in writing to the address listed above on or before the hearing.

If you have any questions regarding this letter or the nature of this project, please contact our office at 304-728-3228, Monday through Friday, 9:00 AM to 5:00 PM and our staff will be happy to assist you.

## Burr Business Park Lots 1 & 2



CC: Gordon  
301 N. Mildred Street  
Charles Town, WV 25414

## MEMORANDUM

### Jefferson County, West Virginia Engineering Department

TO: Jefferson County Commission  
Stephanie Grove, County Administrator

FROM: Roger Goodwin, P.E.  
Chief County Engineer

DATE: March 25, 2016

SUBJECT: Traffic Control Signal – Intersection at Middleway Dollar General Store

#### Introduction:

At the March 3, 2016 County Commission meeting, the subject of the installation of a traffic control signal (stop light) at the intersection of Middleway Pike (Route 51) and Leetown Road (Route 1) was discussed. The issue pertained to whether or not a traffic control signal was warranted due to traffic generated by the new Dollar General Store that recently open at the north-west corner of the intersection.

Concerned citizens had expressed a need for a traffic control signal; however, Ken Clohan, West Virginia Division of Highways (WVDOH) District 5 traffic engineer, had made a determination that a traffic control signal was not warranted at this time. This determination was made at the same time the store's site plan was being reviewed by the Jefferson County Planning, Zoning and Engineering departments.

As a result, the County Commission asked that I find out from Ken Clohan the basis for his determination that the traffic signal is not warranted. I then discussed the matter with Ken Clohan on March 24<sup>th</sup>

Mr. Clohan indicated that he followed the process outlined in the Manual on Uniform Traffic Control Devices (MUTCD); and that from his analysis – which also considered traffic counts – he concluded that the minimum conditions (“signal warrants”) under which installing a traffic control signal is justified, were not met. He also pointed out that traffic control signals tend to increase the number of rear-end traffic accidents, which is also mentioned in the MUTCD as a disadvantage of installing a traffic control signal.

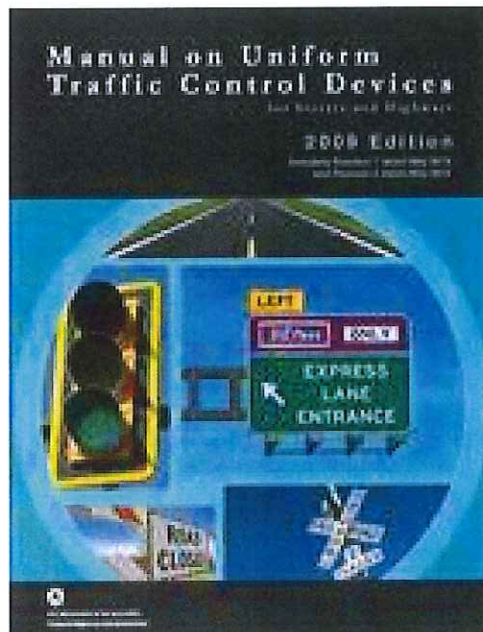
Mr. Clohan did however point out that a round-about is a better solution at this intersection and that the configuration of this intersection lends itself to the installation of a round-about when it is deemed necessary in the future.

The following is some information I've taken from the Manual on Uniform Traffic Control Devices that gives you some background on the MUTCD and that I hope helps you to better understand the guidelines that govern the installation of traffic control devices:

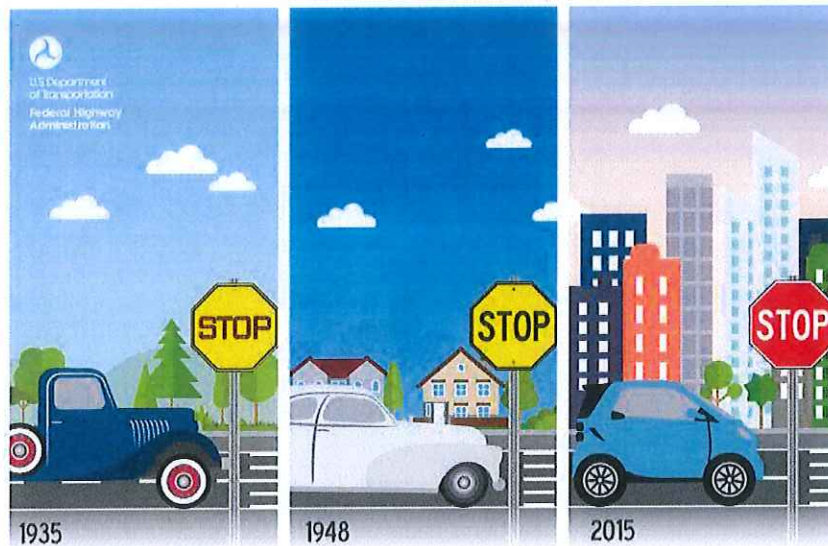
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Manual on Uniform Traffic Control Devices (MUTCD):

The *Manual on Uniform Traffic Control Devices*, or **MUTCD**, defines the standards used by road managers nationwide to install and maintain traffic control devices on all public streets, highways, bikeways, and private roads open to public travel. The MUTCD is published by the Federal Highway Administration (FHWA) under 23 Code of Federal Regulations (CFR), Part 655, Subpart F.



The MUTCD, which has been administered by the FHWA since 1971, is a compilation of national standards for all traffic control devices, including road markings, highway signs, and traffic signals. The first edition was published in 1935 and it is updated periodically to accommodate the nation's changing transportation needs and address new safety technologies, traffic control tools and traffic management techniques.



The principles that have guided the development and evolution of the MUTCD have remained the same: to be effective, traffic control devices must fulfill an operational need; convey a clear meaning so a sign is universally understood; and be located in a consistent place that can be easily recognized and reacted to.

The MUTCD provides guidelines and standardization of “traffic control devices” – which refers to all of the signs, signals, pavement markings, and other features that communicate with drivers all along America’s road system. In addition to promoting the mobility of goods and services, it ensures that drivers, passengers, motorcyclists, bicyclists, and pedestrians get where they’re going and get there safely –no matter what part of the country they’re in. Uniformity in traffic control devices ensures that drivers from Pennsylvania will be able to understand traffic signs and signals in Colorado.

#### Traffic Signal Warrants:

The MUTCD, Chapter 4 – Highway Traffic Signals, spells out the process for determining if a traffic signal is warranted at an intersection. It covers the “Basis of Installation or Removal of Traffic Signals,” the “Advantages and Disadvantages of Traffic Control Signals,” consideration of “Alternatives to Traffic Control Signals,” and the “Studies and Factors for Justifying Traffic Control Signals.” Chapter 4 also provides standards for the installation, operation and maintenance of traffic control signals, pedestrian control signals, and flashing beacons.

The MUTCD requires that consideration of installation of a traffic control signal be based on an engineering study and analysis; and that the traffic control signal only be installed if it meets the “signal warrants”, the minimum conditions under which installing traffic control signals might be justified.”

The following are some excerpts from the MUTCD, Chapter 4, related to traffic control signals and traffic control signal warrants:

**Section 4B.02 Basis of Installation or Removal of Traffic Control Signals**

*Support:*

*01 A careful analysis of traffic operations, pedestrian and bicyclist needs, and other factors at a large number of signalized and un-signalized locations, coupled with engineering judgment, has provided a series of signal warrants, described in Chapter 4C, that define the minimum conditions under which installing traffic control signals might be justified.*

*Guidance:*

*02 whether the type of installation and the timing program meet the current requirements of all forms of traffic.*

*03 If changes in traffic patterns eliminate the need for a traffic control signal, consideration should be given to removing it and replacing it with appropriate alternative traffic control devices, if any are needed.*

*04 If the engineering study indicates that the traffic control signal is no longer justified, and a decision is made to remove the signal, removal should be accomplished using the following steps:*

- A. Determine the appropriate traffic control to be used after removal of the signal.*
- B. Remove any sight-distance restrictions as necessary.*
- C. Inform the public of the removal study.*
- D. Flash or cover the signal heads for a minimum of 90 days, and install the appropriate stop control or other traffic control devices.*
- E. Remove the signal if the engineering data collected during the removal study period confirms that the signal is no longer needed.*

**Section 4B.03 Advantages and Disadvantages of Traffic Control Signals**

*Support:*

*01 When properly used, traffic control signals are valuable devices for the control of vehicular and pedestrian traffic. They assign the right-of-way to the various traffic movements and thereby profoundly influence traffic flow.*

*02 Traffic control signals that are properly designed, located, operated, and maintained will have one or more of the following advantages:*

- A. They provide for the orderly movement of traffic.*
- B. They increase the traffic-handling capacity of the intersection if:
  - 1. Proper physical layouts and control measures are used, and**

2. The signal operational parameters are reviewed and updated (if needed) on a regular basis (as engineering judgment determines that significant traffic flow and/or land use changes have occurred) to maximize the ability of the traffic control signal to satisfy current traffic demands.

C. They reduce the frequency and severity of certain types of crashes, especially right-angle collisions.

D. They are coordinated to provide for continuous or nearly continuous movement of traffic at a definite speed along a given route under favorable conditions.

E. They are used to interrupt heavy traffic at intervals to permit other traffic, vehicular or pedestrian, to cross.

03 Traffic control signals are often considered a panacea for all traffic problems at intersections. This belief has led to traffic control signals being installed at many locations where they are not needed, adversely affecting the safety and efficiency of vehicular, bicycle, and pedestrian traffic.

04 Traffic control signals, even when justified by traffic and roadway conditions, can be ill-designed, ineffectively placed, improperly operated, or poorly maintained. Improper or unjustified traffic control signals can result in one or more of the following disadvantages:

A. Excessive delay,

B. Excessive disobedience of the signal indications,

C. Increased use of less adequate routes as road users attempt to avoid the traffic control signals, and

D. Significant increases in the frequency of collisions (especially rear-end collisions).

The following is the section of the table of contents that lists the nine different warrants that may be considered when making a determination on whether or not a traffic control signal is justified:

#### **CHAPTER 4C TRAFFIC CONTROL SIGNAL NEEDS STUDIES**

Section 4C.01 Studies and Factors for Justifying Traffic Control Signals.....	436
Section 4C.02 Warrant 1, Eight-Hour Vehicular Volume.....	437
Section 4C.03 Warrant 2, Four-Hour Vehicular Volume.....	439
Section 4C.04 Warrant 3, Peak Hour.....	439
Section 4C.05 Warrant 4, Pedestrian Volume.....	442
Section 4C.06 Warrant 5, School Crossing.....	442
Section 4C.07 Warrant 6, Coordinated Signal System.....	445
Section 4C.08 Warrant 7, Crash Experience.....	445
Section 4C.09 Warrant 8, Roadway Network.....	446
Section 4C.10 Warrant 9, Intersection Near a Grade Crossing.....	446

Summary:

In Summary, the Manual on Uniform Traffic Control Devices (MUTCD) is published by the Federal Highway Administration (FHWA) under 23 Code of Federal Regulations (CFR), Part 655, Subpart F. The MUTCD provides guidelines for the installation of all traffic control devices, including traffic control signals (stop lights).

The MUTCD requires that consideration of installation of a traffic control signal be based on an engineering study and analysis; and that the traffic control signal only be installed if it meets the **“signal warrants”**, the minimum conditions under which installing traffic control signals might be justified. The nine traffic control signal warrants are spelled out in Chapter 4 of the MUTCD.

Ken Clohan, traffic engineer for the West Virginia Division of Highways, District 5 headquarters, indicated that under the MUTCD a traffic control signal is not warranted at this time. He also pointed out that installation of an unjustified traffic control signal may increase rear end collisions at the intersection; and he believes that a round-about may be a better solution in the future.



*Eastern Panhandle Conservation District*

*151 Aikens Center, Suite 2*

*Martinsburg, WV 25404*

*(304) 263 - 4376 - Fax 263 - 4986*

**M  
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**To:**

Jefferson County Commission  
City of Ranson  
City of Charles Town  
EPCD Board of Supervisors

**From:** Sherry Duncan, Administrative Officer

**Re:** 2016 Evitts Run Inspection Schedule

**Date:** March 28, 2016

The West Virginia Conservation Agency will be inspecting the Evitts Run Channel on April 12, 2016. If you are interesting in attending, please contact Sherry Duncan ([sduncan@wvca.us](mailto:sduncan@wvca.us)) by April 6. The meeting time and place will be decided closer to the date.

If you would prefer to be contacted by email, please forward the proper contact information to [sduncan@wvca.us](mailto:sduncan@wvca.us).

Received

MAR 28 2016

Jefferson County Commission

**WEST VIRGINIA LOTTERY  
WEEKLY SETTLEMENT FOR CHARLES TOWN**

<b>Week Ending Date</b>	<b>March 26, 2016</b>
<b>To be Deposited on:</b>	April 1, 2016
<b>Amount Played</b>	<b>61,210,172.99</b>
<b>Amount Won</b>	<b>54,866,014.63</b>
<b>Amount Promo</b>	<b>298,181.00</b>
<b>MWAP Contribution</b>	<b><u>2,289.91</u></b>
<b>Adjusted Gross Terminal Revenue</b>	<b><u>6,043,687.45</u></b>
<b>Administrative Costs @ 4%</b>	<b>0.00</b>
<b>Excess Lottery Fund @ 4%</b>	<b><u>241,747.48</u></b>
<b>Net Terminal Revenue</b>	<b><u>5,801,939.97</u></b>
<b>Surcharge @ 10%</b>	<b>580,194.00</b>
<b>State Share Excess @ 58% &amp; 10% of 42%</b>	<b>360,880.67</b>
<b>Track Share of Capital Reinvestment @ 90% of 42%</b>	<b><u>219,313.33</u></b>
<i>Track Share of Capital Reinvestment @ 96%</i>	<i>210,540.80</i>
<i>Track Share of Capital Reinvestment @ 4%</i>	<i>8,772.53</i>
<b>Adjusted Net Terminal Revenue</b>	<b><u>5,221,745.97</u></b>
<b>Racetrack @ 46.50% / 42%</b>	<b>2,193,133.31</b>
<b>Lottery Fund @ 30% / 0%</b>	<b>0.00</b>
<b>Excess Lottery Fund @ 0% / 41%</b>	<b>2,140,915.85</b>
<b>Excess Lottery Fund @ 12.85% / 9.55%</b>	<b>498,676.73</b>
<b>Race Track Purses @ 90% of 7% / 4%</b>	<b>187,982.85</b>
<b>Employee Pension Fund @ 1% / .5%</b>	<b>26,108.73</b>
<b>Greyhound Development @ 90% of .75%</b>	<b>35,246.79</b>
<b>Thoroughbred Development @ 90% of .75%</b>	<b>35,246.79</b>
<b>County/Municipality @ 2%</b>	<b><u>104,434.92</u></b>
	<b><u>5,221,745.97</u></b>

WEST VIRGINIA LOTTERY

First Benchmark

Charles Town

County / City Split

Fiscal Year 2016

Charles Town  
 1999 Net Terminal Revenue \$ 45,603,174  
 Benchmark Goal @ 2% \$ 912,063.48

DATE	2% OF ADJ. NET REVENUE	TO JEFFERSON COUNTY	TO FIVE CITIES	BOLIVAR 7.93%	CHARLES TOWN 39.90%	HARPERS FERRY 2.17%	RANSON 33.68%	SHEPHERDS TOWN 16.32%
4 days ending: 07/04/15	\$ 89,446.56	\$ 89,446.56	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Week ending:								
07/11/15	\$ 119,132.68	\$ 119,132.68	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
07/18/15	\$ 112,706.24	\$ 112,706.24	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
07/25/15	\$ 109,356.88	\$ 109,356.88	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
08/01/15	\$ 119,089.60	\$ 119,089.60	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
08/08/15	\$ 115,689.52	\$ 115,689.52	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
08/15/15	\$ 108,726.48	\$ 108,726.48	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
08/22/15	\$ 108,922.12	\$ 108,922.12	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
08/29/15	\$ 117,576.80	\$ 73,285.10	\$ 44,291.70	\$ 3,512.33	\$ 17,672.39	\$ 961.13	\$ 14,917.44	\$ 7,228.41
09/05/15	\$ 111,781.52	\$ 55,890.76	\$ 55,890.76	\$ 4,432.14	\$ 22,300.41	\$ 1,212.83	\$ 18,824.01	\$ 9,121.37
09/12/15	\$ 126,546.60	\$ 63,273.30	\$ 63,273.30	\$ 5,017.57	\$ 25,246.05	\$ 1,373.03	\$ 21,310.45	\$ 10,326.20
09/19/15	\$ 108,466.12	\$ 54,233.06	\$ 54,233.06	\$ 4,300.68	\$ 21,638.99	\$ 1,176.86	\$ 18,265.69	\$ 8,850.84
09/26/15	\$ 104,879.20	\$ 52,439.60	\$ 52,439.60	\$ 4,158.46	\$ 20,923.40	\$ 1,137.94	\$ 17,661.66	\$ 8,558.14
10/03/15	\$ 106,209.88	\$ 53,104.94	\$ 53,104.94	\$ 4,211.22	\$ 21,188.87	\$ 1,152.38	\$ 17,885.74	\$ 8,666.73
10/10/15	\$ 100,582.52	\$ 50,291.26	\$ 50,291.26	\$ 3,988.10	\$ 20,066.21	\$ 1,091.32	\$ 16,938.10	\$ 8,207.53
10/17/15	\$ 106,097.60	\$ 53,048.80	\$ 53,048.80	\$ 4,206.77	\$ 21,166.47	\$ 1,151.16	\$ 17,866.84	\$ 8,657.56
10/24/15	\$ 110,837.44	\$ 55,418.72	\$ 55,418.72	\$ 4,394.70	\$ 22,112.07	\$ 1,202.59	\$ 18,665.02	\$ 9,044.34
10/31/15	\$ 114,047.28	\$ 57,023.64	\$ 57,023.64	\$ 4,521.98	\$ 22,752.43	\$ 1,237.41	\$ 19,205.56	\$ 9,306.26
11/07/15	\$ 111,664.16	\$ 55,832.08	\$ 55,832.08	\$ 4,427.48	\$ 22,277.00	\$ 1,211.56	\$ 18,804.24	\$ 9,111.80
11/14/15	\$ 112,025.72	\$ 56,012.86	\$ 56,012.86	\$ 4,441.82	\$ 22,349.13	\$ 1,215.48	\$ 18,865.13	\$ 9,141.30
11/21/15	\$ 100,387.52	\$ 50,193.76	\$ 50,193.76	\$ 3,980.37	\$ 20,027.31	\$ 1,089.20	\$ 16,905.26	\$ 8,191.62
11/28/15	\$ 120,021.96	\$ 60,010.98	\$ 60,010.98	\$ 4,758.87	\$ 23,944.38	\$ 1,302.24	\$ 20,211.70	\$ 9,793.79
12/05/15	\$ 95,535.72	\$ 47,767.86	\$ 47,767.86	\$ 3,787.99	\$ 19,059.38	\$ 1,036.56	\$ 16,088.22	\$ 7,795.71
12/12/15	\$ 85,877.12	\$ 42,938.56	\$ 42,938.56	\$ 3,405.03	\$ 17,132.48	\$ 931.77	\$ 14,461.71	\$ 7,007.57
12/19/15	\$ 86,174.32	\$ 43,087.16	\$ 43,087.16	\$ 3,416.81	\$ 17,191.78	\$ 934.99	\$ 14,511.76	\$ 7,031.82
12/26/15	\$ 105,670.96	\$ 52,835.48	\$ 52,835.48	\$ 4,189.85	\$ 21,081.36	\$ 1,146.53	\$ 17,794.99	\$ 8,622.75
01/02/16	\$ 149,926.28	\$ 74,963.14	\$ 74,963.14	\$ 5,944.58	\$ 29,910.29	\$ 1,626.70	\$ 25,247.59	\$ 12,233.98
01/09/16	\$ 82,948.48	\$ 41,474.24	\$ 41,474.24	\$ 3,288.91	\$ 16,548.22	\$ 899.99	\$ 13,968.52	\$ 6,768.60
01/16/16	\$ 86,911.16	\$ 43,455.58	\$ 43,455.58	\$ 3,446.03	\$ 17,338.78	\$ 942.98	\$ 14,635.84	\$ 7,091.95
01/23/16	\$ 50,050.80	\$ 25,025.40	\$ 25,025.40	\$ 1,984.51	\$ 9,985.13	\$ 543.05	\$ 8,428.56	\$ 4,084.15
01/30/16	\$ 73,610.52	\$ 36,805.26	\$ 36,805.26	\$ 2,918.66	\$ 14,885.30	\$ 798.67	\$ 12,396.01	\$ 6,006.62
02/06/16	\$ 103,391.48	\$ 51,695.74	\$ 51,695.74	\$ 4,099.47	\$ 20,626.60	\$ 1,121.80	\$ 17,411.13	\$ 8,436.74
02/13/16	\$ 89,883.56	\$ 44,941.78	\$ 44,941.78	\$ 3,563.88	\$ 17,931.77	\$ 975.24	\$ 15,136.39	\$ 7,334.50
02/20/16	\$ 101,010.80	\$ 50,505.40	\$ 50,505.40	\$ 4,005.08	\$ 20,151.65	\$ 1,095.97	\$ 17,010.22	\$ 8,242.48
02/27/16	\$ 104,853.72	\$ 52,426.86	\$ 52,426.86	\$ 4,157.45	\$ 20,918.32	\$ 1,137.66	\$ 17,657.37	\$ 8,556.06
03/05/16	\$ 106,949.32	\$ 53,474.66	\$ 53,474.66	\$ 4,240.54	\$ 21,336.39	\$ 1,160.40	\$ 18,010.27	\$ 8,727.06
03/12/16	\$ 102,894.04	\$ 51,447.02	\$ 51,447.02	\$ 4,079.75	\$ 20,527.36	\$ 1,116.40	\$ 17,327.36	\$ 8,396.15
03/19/16	\$ 100,713.60	\$ 50,356.80	\$ 50,356.80	\$ 3,993.30	\$ 20,092.36	\$ 1,092.74	\$ 16,960.17	\$ 8,216.23
03/26/16	\$ 104,434.92	\$ 52,217.46	\$ 52,217.46	\$ 4,140.84	\$ 20,834.77	\$ 1,133.12	\$ 17,586.84	\$ 8,521.89
Subtotal	\$ 4,065,031.20	\$ 2,488,547.34	\$ 1,576,483.86	\$ 125,015.17	\$ 629,017.05	\$ 34,209.70	\$ 530,959.79	\$ 257,282.15

Benchmark Goal @ 2% \$ 912,063.48

Remainder until 1% / 1% Split \$ -

**VIDEO LOTTERY REPORT**

FY 2012		FY 2013		FY 2014		FY 2015		FY 2016	
Date	Amount	Date	Amount	Date	Amount	Date	Amount	Date	Amount
7/1-2/2011	69,824.12	7/7/2012	161,637.92	7/6/2013	123,196.88	7/5/2014	106,819.12	7/4/2015	89,446.56
7/9/2011	171,717.28	7/14/2012	129,458.04	7/13/2013	128,060.40	7/12/2014	111,792.16	7/11/2015	119,132.68
7/16/2011	143,019.52	7/21/2012	130,037.00	7/20/2013	115,128.84	7/19/2014	116,320.32	7/18/2015	112,706.24
7/23/2011	146,508.00	7/28/2012	137,164.44	7/27/2013	123,049.56	7/26/2014	112,502.48	7/25/2015	109,356.88
7/30/2011	144,510.28	8/4/2012	132,931.16	8/3/2013	116,180.80	8/2/2014	117,145.12	8/1/2015	119,089.60
8/6/2011	151,495.28	8/11/2012	134,212.88	8/10/2013	120,078.64	8/9/2014	114,374.60	8/8/2015	115,689.52
8/13/2011	117,350.38	8/18/2012	110,241.90	8/17/2013	124,888.56	8/16/2014	114,105.32	8/15/2015	108,726.48
8/20/2011	71,614.12	8/25/2012	66,209.90	8/24/2013	89,882.12	8/23/2014	116,097.04	8/22/2015	108,922.12
8/27/2011	63,432.14	9/1/2012	67,133.42	8/31/2013	58,913.18	8/30/2014	60,280.02	8/29/2015	73,285.10
9/3/2011	80,837.76	9/8/2012	74,029.40	9/7/2013	67,758.74	9/6/2014	61,420.28	9/5/2015	55,890.76
9/10/2011	84,845.80	9/15/2012	61,838.04	9/14/2013	53,374.22	9/13/2014	51,364.96	9/12/2015	63,273.30
9/17/2011	66,748.62	9/22/2012	56,996.90	9/21/2013	54,277.94	9/20/2014	50,664.54	9/19/2015	54,233.06
9/24/2011	68,929.80	9/29/2012	61,611.40	9/28/2013	54,881.50	9/27/2014	50,127.22	9/26/2015	52,439.60
10/1/2011	68,871.64	10/6/2012	62,715.20	10/5/2013	55,950.74	10/4/2014	53,531.28	10/3/2015	53,104.94
10/8/2011	70,866.90	10/13/2012	60,710.18	10/12/2013	55,837.92	10/11/2014	51,127.00	10/10/2015	50,291.26
10/15/2011	75,262.66	10/20/2012	62,333.08	10/19/2013	61,327.20	10/18/2014	56,414.64	10/17/2015	53,048.80
10/22/2011	68,757.72	10/27/2012	58,073.54	10/26/2013	52,854.06	10/25/2014	49,890.20	10/24/2015	55,418.72
10/29/2011	60,507.98	11/3/2012	56,545.30	11/2/2013	57,543.54	11/1/2014	52,242.34	10/31/2015	57,023.64
11/5/2011	70,673.88	11/10/2012	56,110.96	11/9/2013	54,666.76	11/8/2014	52,819.26	11/7/2015	55,832.08
11/12/2011	67,627.10	11/17/2012	57,432.36	11/16/2013	56,495.96	11/15/2014	51,810.32	11/14/2015	56,012.86
11/19/2011	60,690.60	11/24/2012	65,888.86	11/23/2013	48,628.62	11/22/2014	46,228.62	11/21/2015	50,193.76
11/26/2011	74,140.54	12/1/2012	50,243.34	11/30/2013	59,645.66	11/29/2014	55,593.44	11/28/2015	60,010.98
12/3/2011	59,429.94	12/8/2012	50,770.96	12/7/2013	47,306.24	12/6/2014	46,792.50	12/5/2015	47,767.86
12/10/2011	51,395.44	12/15/2012	47,022.38	12/14/2013	29,229.02	12/13/2014	40,904.98	12/12/2015	42,938.56
12/17/2011	55,981.32	12/22/2012	46,838.96	12/21/2013	44,581.02	12/20/2014	41,600.84	12/19/2015	43,087.16
12/24/2011	54,248.62	12/29/2012	59,697.22	12/28/2013	62,117.14	12/27/2014	58,114.68	12/26/2015	52,835.48
12/31/2011	94,661.00	1/5/2013	71,673.52	1/4/2014	62,963.88	1/3/2015	68,277.28	1/2/2016	74,963.14
1/7/2012	74,863.40	1/12/2013	50,416.30	1/11/2014	37,935.94	1/10/2015	37,099.34	1/9/2016	41,474.24
1/14/2012	58,901.92	1/19/2013	51,211.88	1/18/2014	49,418.64	1/17/2015	43,217.36	1/16/2016	43,455.58
1/21/2012	61,819.92	1/26/2013	46,966.26	1/25/2014	42,720.80	1/24/2015	41,212.80	1/23/2016	25,025.40
1/28/2012	62,898.78	2/2/2013	52,067.92	2/1/2014	47,681.60	1/31/2015	42,783.32	1/30/2016	36,805.26
2/4/2012	72,154.66	2/9/2013	52,222.20	2/8/2014	45,434.52	2/7/2015	47,859.18	2/4/2016	51,695.74
2/11/2012	66,429.04	2/16/2013	64,243.52	2/15/2014	41,076.08	2/14/2015	48,131.08	2/13/2016	44,941.78
2/18/2012	77,455.88	2/23/2013	64,115.70	2/22/2014	61,523.98	2/21/2015	37,610.66	2/20/2016	50,505.40
2/25/2012	77,611.78	3/2/2013	62,602.74	3/1/2014	57,744.78	2/28/2015	56,982.14	2/27/2016	52,426.86
3/3/2012	75,963.86	3/9/2013	59,213.26	3/8/2014	50,439.94	3/7/2015	43,750.42	3/5/2016	53,474.66
3/10/2012	76,808.62	3/16/2013	62,366.36	3/15/2014	54,414.66	3/14/2015	55,096.66	3/12/2016	51,447.02
3/17/2012	76,883.92	3/23/2013	59,841.02	3/22/2014	50,734.62	3/21/2015	53,081.08	3/19/2016	50,356.80
3/24/2012	72,108.36	3/30/2013	57,567.98	3/29/2014	51,174.60	3/28/2015	50,548.88	3/26/2016	52,217.46
3/31/2012	74,244.22	4/6/2013	63,108.84	4/5/2014	55,229.90	4/4/2015	51,713.78		
4/7/2012	75,382.98	4/13/2013	56,849.30	4/12/2014	48,653.18	4/11/2015	51,024.54		
4/14/2012	71,065.34	4/20/2013	55,432.12	4/19/2014	54,469.22	4/18/2015	49,338.10		
4/21/2012	68,055.08	4/27/2013	58,612.74	4/26/2014	51,637.18	4/25/2015	49,656.62		

4/28/2012	72,880.66	5/4/2013	61,102.92	5/3/2014	54,757.72	5/2/2015	54,079.66
5/5/2012	71,582.30	5/11/2013	57,428.70	5/10/2014	51,011.76	5/9/2015	50,062.82
5/12/2012	63,357.92	5/18/2013	61,172.80	5/17/2014	51,148.34	5/16/2015	48,308.08
5/19/2012	78,984.36	5/25/2013	57,131.24	5/24/2014	53,082.60	5/23/2015	47,705.92
5/26/2012	67,396.24	6/1/2013	65,920.66	5/31/2014	62,642.98	5/30/2015	58,258.10
6/2/2012	76,959.44	6/8/2013	55,233.74	6/7/2014	49,517.18	6/6/2015	53,927.82
6/9/2012	63,584.86	6/15/2013	54,067.52	6/14/2014	50,266.50	6/13/2015	50,110.84
6/16/2012	59,436.12	6/22/2013	54,690.28	6/21/2014	48,768.14	6/20/2015	47,109.22
6/23/2012	55,921.30	6/29/2013	55,991.38	6/28/2014	49,250.32	6/27/2015	55,325.14
6/30/2012	58,207.40	6/30/2013	11,509.54	6/30/2014	12,010.70	6/30/2015	16,018.68

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**4,124,906.80**

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**3,580,645.18**

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**3,261,565.02**

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**3,148,372.80**

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**2,488,547.34**

**Table Game Revenue**

<u>Date</u>	<u>Amount</u>	<u>Date</u>	<u>Amount</u>	<u>Date</u>	<u>Amount</u>	<u>Date</u>	<u>Amount</u>
July/August, 2010	154,185.68	July, 2011	141,718.01	July, 2012	138,663.64	July, 2013	99,274.36
September, 2010	94,247.84	August, 2011	137,473.92	August, 2012	133,245.83	August, 2013	111,427.75
October, 2010	105,903.60	September, 2011	110,375.25	September, 2012	127,532.40	September, 2013	80,857.74
November, 2010	108,717.67	October, 2011	124,273.94	October, 2012	126,482.02	October, 2013	81,066.09
December, 2010	118,721.11	November, 2011	121,118.87	November, 2012	134,443.93	November, 2013	79,853.94
January, 2011	106,189.21	December, 2011	140,509.93	December, 2012	146,677.92	December, 2013	79,617.31
February, 2011	105,776.45	January, 2012	137,812.68	January, 2013	132,650.35	January, 2014	75,093.81
March, 2011	120,927.10	February, 2012	142,770.01	February, 2013	121,636.62	February, 2014	75,170.90
April, 2011	130,654.61	March, 2012	151,845.46	March, 2013	149,033.62	March, 2014	78,201.51
May, 2011	130,492.02	April, 2012	127,862.26	April, 2013	105,545.23	April, 2014	72,380.72
June, 2011	121,576.41	May, 2012	137,905.13	May, 2013	109,747.38	May, 2014	93,191.89
		June, 2012	129,235.38	June, 2013	104,803.37	June, 2014	72,350.70
<b>Total 2010-2011</b>	<b>1,297,391.70</b>	<b>Total 2011-2012</b>	<b>1,602,900.84</b>	<b>Total 2012-2013</b>	<b>1,530,462.31</b>	<b>Total 2013-2014</b>	<b>998,486.72</b>

<u>Date</u>	<u>Amount</u>	<u>Date</u>	<u>Amount</u>
July, 2014	78,639.07	July, 2015	75,674.79
August, 2014	84,726.51	August, 2015	70,064.73
September, 2014	71,967.51	September, 2015	64,845.44
October, 2014	66,257.02	October, 2015	68,440.97
November, 2014	71,046.66	November, 2015	67,488.54
December, 2014	76,797.24	December, 2015	73,055.05
January, 2015	73,346.66	January, 2016	67,545.11
February, 2015	66,262.78	February, 2016	65,518.59
March, 2015	73,747.70		
April, 2015	76,343.68		
May, 2015	78,424.23		
June, 2015	81,569.83		
<b>Total 2014-2015</b>	<b>899,128.89</b>	<b>Total 2015-2016</b>	<b>552,633.22</b>

**Table Game Revenue Distribution - Jefferson County School Board**

<u>Date</u>	<u>Amount</u>	<u>Date</u>	<u>Amount</u>	<u>Date</u>	<u>Amount</u>	<u>Date</u>	<u>Amount</u>
July, 2011	425,154.03	July, 2012	415,990.92	July, 2013	297,823.08	July, 2014	235,917.21
August, 2011	412,421.76	August, 2012	399,737.49	August, 2013	334,283.25	August, 2014	254,179.53
September, 2011	331,125.75	September, 2012	382,597.20	September, 2013	242,573.22	September, 2014	215,902.53
October, 2011	372,821.82	October, 2012	379,446.06	October, 2013	243,198.27	October, 2014	198,771.06
November, 2011	363,356.61	November, 2012	403,331.79	November, 2013	239,561.82	November, 2014	213,139.98
December, 2011	421,529.79	December, 2012	440,033.75	December, 2013	238,851.93	December, 2014	230,391.72
January, 2012	413,438.04	January, 2013	397,951.05	January, 2014	225,281.43	January, 2015	220,039.98
February, 2012	428,310.03	February, 2013	381,857.07	February, 2014	225,512.70	February, 2015	198,788.34
March, 2012	455,536.38	March, 2013	447,100.86	March, 2014	234,604.53	March, 2015	221,243.10
April, 2012	383,586.78	April, 2013	316,635.69	April, 2014	217,142.18	April, 2015	229,031.04
May, 2012	413,715.39	May, 2013	329,242.14	May, 2014	279,575.67	May, 2015	235,272.69
June, 2012	387,706.12	June, 2013	314,410.11	June, 2014	217,052.10	June, 2015	244,709.49
<b>Total 2011-2012</b>	<b>4,808,702.50</b>	<b>Total 2012-2013</b>	<b>4,608,334.13</b>	<b>Total 2013-2014</b>	<b>2,995,460.18</b>	<b>Total 2014-2015</b>	<b>2,697,386.67</b>

<u>Date</u>	<u>Amount</u>
July, 2015	227,024.37
August, 2015	210,194.19
September, 2015	194,536.32
October, 2015	205,322.91
November, 2015	202,465.62
December, 2015	219,165.15
January, 2016	202,635.33
February, 2016	196,555.77

**Total 2015-2016 1,657,899.66**