

AGENDA
JEFFERSON COUNTY COMMISSION
FIRST QUARTERLY SESSION - JANUARY-MARCH 2020
THURSDAY, JANUARY 16, 2020
6:00 P.M.
County Commission Meeting Room
located at the Old Charles Town Library
200 E. Washington Street, Charles Town, WV

CALL TO ORDER

PLEDGE OF ALLEGIANCE

1. 6:00 p.m. County Commission Organization
 - a. Selection of President
 - b. Selection of Vice President
 - c. Committee Assignments

APPROVAL OF MINUTES

- December 5, 2019 - Regular Session
- December 10, 2019 - Special Session
- December 19, 2019 - Regular Session

APPROVAL OF REQUISITIONS

- January 16, 2020

APPROVAL OF ACCOUNTS PAYABLE

- December 26, 2019
- January 2, 2020
- January 9, 2020
- January 16, 2020

APPROVAL OF MANUAL CHECKS

- December 27, 2019
- January 3, 2020
- January 10, 2020
- January 17, 2020

APPROVAL OF PAYROLL

- December 26, 2019
- January 9, 2020

ANNOUNCEMENTS

- Report if there are changes in the agenda if applicable

PUBLIC COMMENT *(20 minutes)*

PRESENTATIONS

2. 6:30 p.m. Jacki Shadle, Clerk of the County Commission
- Approval of employment for Finance Clerk - Discussion/Action
3. 6:45 p.m. Stephen S. Allen, Director - Jefferson County Homeland Security and Emergency Management
- Recommendation from JCHSEM Steering Committee for reappointments to the JCHSEM Steering Committee - Discussion/Action
- Approval of the 2018 Emergency Management Performance Grant application - Discussion/Action
4. 7:00 p.m. Interviews and Appointments to the following:
- Jefferson County Board of Zoning Appeals - two three-year terms ending January 1, 2023 - Discussion/Action
- Jefferson County Historic Landmarks Commission - two unexpired terms ending March 6, 2020 and March 6, 2023 - Discussion/Action
5. 7:30 p.m. BREAK
6. 7:45 p.m. Russell Burgess, Department of Information Technology
- Approval of Information Technology Internship for Corey Proctor - Discussion/Action
7. 8:00 p.m. Nathan Cochran, Assistant Prosecuting Attorney
- Discussion of renewal of County cable franchise agreement and related issues - Discussion/Action
- Discussion of Jefferson County Circuit Court Civil Action #18-C-171 - Discussion/Action
- Discussion of EEOC Charge #533-2017-00706 and 533-2019-01397 - Discussion/Action
- Discussion of Jefferson County Circuit Court Civil Action #19-P-69 - Discussion/Action
- Discussion of WV Supreme Court #19-0412 (from Jefferson County Circuit

Court Civil Action #17-C-282) - Discussion/Action
- Discussion of EPA Administrative Complaint #04R-19-R3 -
Discussion/Action
- Discussion of Jefferson County Circuit Court Civil Action #19-AA-1 -
Discussion/Action

NEW BUSINESS

8. - Discuss creating a Jefferson County Fire Protection Service Board - Discussion/Action (PN)
- Request that the county's legal counsel review the Ordinances in effect in Berkeley and Morgan Counties and discuss steps and a time frame needed to implement a similar Fire Protection Service Fee Ordinance in Jefferson County - Discussion/Action (PN)
- Request the JC Commission's Financial Director examine the Fire Service Fee Ordinances in Berkeley and Morgan Counties to determine what fee amounts would be adequate to support the seven fire departments in Jefferson County - Discussion/Action (PN)
9. Letter urging NRA to relocate operations to Jefferson County, WV - Discussion/Action (JC)
10. Legislative Updates

COUNTY ADMINISTRATOR REPORTS

COUNTY COMMISSION REPORTS

11. ADJOURN

DEPARTMENTS, BOARDS, COMMISSIONS AND AGENCY WRITTEN REPORTS

Quarterly Report received from the Jefferson County Historic Landmarks Commission.

CORRESPONDENCE/INFORMATION

Notice of Board of Review and Equalization.

Notice of Public Budget Forum, Tuesday, February 4, 2020 at 7pm.

Impact Fee Status Report for December 2019.

Review of FY21 Budget Charge for Departments

At all times the County Commission reserves the right to rearrange agenda times because of time constraints and to accommodate the Commission schedule or the public.



County Commission Recurring Monthly Meetings

	Monday	Tuesday	Wednesday	Thursday	Friday
WK1	7pm – Public Service District	7pm – WAC		*9:30am – JCC Mtg.	
WK2	5pm – Farmland Protection Board	1pm – JCCOA *7pm – Planning Commission	1pm – Community Criminal Justice Board 7pm – Historic Landmarks		*9:30 am – Board of Health
WK3	4pm- EPTA	3pm – Development Authority 7pm – JCESA	7:30 am - LEPC (March, June, Sept., Dec.) 12pm – JCCVB 4pm – 911 Advisory Committee (Jan, April, July, Oct) 7pm – Parks and Rec.	*9:30 – JCC Mtg.	
WK4	7pm – Solid Waste Authority	*7pm - Planning Commission (as needed)			* 10-12pm - Board of Health (as needed)

*meetings held at the Jefferson County Commission meeting room - Old Charles Town Library

Assignment to Boards, Commissions & Organizations

<i>Organization</i>	<i>Commissioner 2019</i>	<i>Commissioner 2020</i>
Approval of Bills	Compton	
Board of Health	Hudson	
Building Repair & Security Courthouse Committee	Noland	
Community Corrections Committee - Day Report Center	Hudson	
Development Authority	Noland	
E-911 Council	Tabb	
Extension Service	Tabb	
Farmland Protection Board	Tabb	
Jefferson County Convention & Visitors Bureau	Noland	
Jefferson County Emergency Services Agency / Fire & Rescue	Tabb	
Historic Landmarks Commission	Hudson	
Homeland Security/LEPC	Tabb	
Legislative Liaison	County Administrator	
MPO Interstate Council/HEPMPO	Lorenzetti	
Eastern Panhandle Transit Authority (EPTA)	Tabb	
Parks and Recreation	Hudson	
Planning Commission	Lorenzetti	
Region 9	Lorenzetti	
Solid Waste Authority	Compton	
Water Advisory Committee	Hudson	
Workforce Investment Act Liaison	Lorenzetti	
Liaison Charles Town Utility Board	Compton	



Minutes

Jefferson County Commission

Thursday, December 5, 2019

A meeting of the Jefferson County Commission was held on Thursday, December 5, 2019 during the fourth quarterly session 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 Josh Compton, Caleb Hudson, Jane Tabb and Patricia Noland. Also present were Stephanie Grove, County Administrator; Jessica Carroll, Executive Administrative Assistant; and Jim Eddy, Bailiff. (An audio tape of the Thursday, December 5, 2019 meeting is available through the Jefferson County Commission Office.)

PLEDGE OF ALLEGIANCE

Commissioner Lorenzetti led the Pledge of Allegiance.

APPROVAL OF MINUTES

Motion by Mr. Hudson to approve the November 21, 2019 Regular Meeting Minutes with noted correction. Motion seconded and unanimously approved. (Commissioner Compton abstained from this vote as he was absent with notice during the November 21, 2019 meeting)

APPROVAL OF REQUISITIONS

Motion by Ms. Tabb to approve the Requisitions for December 5, 2019 in the amount of \$27,067.57 to include Requisition Nos. 20017 and 20018. Motion seconded and unanimously approved.

APPROVAL OF ACCOUNTS PAYABLE

CHECK#	VENDOR	AMOUNT
82580	ADAM WARD	\$ 125.00
82581	AHA-ARTS & HUMANITIES ALLIANCE	\$ 1,711.41
82582	BONDED APPLICATORS OF MD INC	\$ 1,922.50
82583	BUREAU OF CHILD SUPPORT	\$ 169.39
82584	COMPROLLER OF MARYLAND	\$ 1,131.07
82585	DEAN THOMAS	\$ 95.00
82586	DR. ROBERT E JONES III	\$ 1,000.00
82587	DUANE DUNN	\$ 110.50
82588	EFTPS IRS TAXES	\$ 104,017.88
82589	EMPOWER RETIREMENT	\$ 2,610.00
82590	GUTTMAN OIL CO	\$ 2,836.78
82591	JEFFERSON COUNTY HISTORIC LANDMARKS COMMISSION	\$ 2,534.18
82592	JEFFERSON CO CONVENTION AND VISITORS BUREAU	\$ 42,785.34
82593	JEFF CO PARKS & RECREATION COMMISSION	\$ 38,539.75
82594	JEFFERSON SECURITY BANK	\$ 5,110.00
82595	JEFFERSON RENTAL	\$ 17.37
82596	LANGUAGE LINE SERVICES	\$ 245.05
82597	P/R DEDUCTIONS	\$ 1,060.24
82598	MARION A. HAZEL	\$ 250.00
82599	MATTHEW HARVEY	\$ 125.00
82600	MICHAEL MONAGHAN	\$ 110.50
82601	MILLENIUM INSURANCE GROUP	\$ 900.00
82602	NEIL ZAHRADNIK	\$ 125.00
82603	NATIONWIDE RETIREMENT SOLUTIONS	\$ 849.00
82604	SOFTWARE SYSTEMS INC	\$ 1,489.50
82605	STEPHEN V GROH	\$ 125.00
82606	VALENTINE ELECTRIC INC	\$ 660.00
82607	WV DEPUTY SHERIFF RETIREMENT SYSTEM	\$ 16,609.06
82608	WV PUBLIC EMPLOYEE RETIREMENT SYSTEM	\$ 48,229.15
82609	WV PUBLIC EMPLOYEE RETIREMENT SYSTEM	\$ 500.00
82610	WV REGIONAL JAIL & CORRECTION FACILITY AUTH	\$ 9,312.25
82611	WV STATE TAX DEPARTMENT	\$ 35,382.17
82612	WV TAX DEPUTIES ASSOCIATION	\$ 30.00
82613	XEROX CORPORATION	\$ 2,334.50
TOTAL		\$ 323,052.59

Motion by Ms. Noland to approve the Accounts Payable for November 26, 2019 in the amount of \$323,052.59. Motion seconded and unanimously approved.

CHECK #		VENDOR NAME		AMOUNT
82614		AMANDA JOHNSON		\$ 354.27
82615		AMERICAN FAMILY LIFE INSURANCE COMPANY ICU		\$ 3,213.06
82616		BEST BEST & KRIEGER LLP		\$ 377.41
82617		COLONIAL LIFE		\$ 163.20
82618		DELTA DENTAL OF WV		\$ 6,758.81
82619		DOUGLAS H FLETCHER		\$ 497.61
82620		DR. ROBERT E JONES III		\$ 1,000.00
82621		EMILY MORROW		\$ 173.60
82622		FRANKLIN & PROKOPIK P.C.		\$ 495.00
82623		HIGHMARK WV		\$ 211,898.55
82624		LYNDSEY W MATSCHAT		\$ 1,407.26
82625		NATIONAL VISION ADMIN.		\$ 1,891.24
82626		OLD CHARLES TOWN LIBRARY		\$ 1,500.00
82627		JEFFERSON CO EMERGENCY SERVICES AGENCY		\$ 225,000.00
82628		SHERIFF OF JEFFERSON CO		\$ 68,252.10
TOTAL				522,982.11

Motion by Mr. Compton to approve the Accounts Payable for December 5, 2019 in the amount of \$522,982.11. Motion seconded and unanimously approved.

APPROVAL OF MANUAL CHECKS

MANUAL CHECKS				
Check#	Fund	VENDOR		Amount
283	DK/O3	SHERIFF OF JEFFERSON CO		\$ 270.24

Motion by Mr. Compton to approve the Manual Checks for November 27, 2019 in the amount of \$270.24. Motion seconded and unanimously approved.

MANUAL CHECKS				
Check#	Fund	VENDOR		Amount
496	CS/2	GREENWAY ENGINEERING		\$ 3,766.00
676	HD/8	FIFTH THIRD BANK		\$ 57.63
677	HD/8	PREMIER INTEGRITY SOLT.		\$ 960.00
TOTAL				4,783.63

Motion by Ms. Tabb to approve the Manual Checks for December 6, 2019 in the amount of \$4,783.63. Motion seconded and unanimously approved.

APPROVAL OF PAYROLL

Motion by Ms. Tabb to approve the Payroll for November 27, 2019 in the amount of \$282,986.83. Motion seconded and unanimously approved.

PUBLIC COMMENT

Public comment was made by the following individuals: Jacqueline Shade, Seth Rivard, and David Tabb. Please refer to the archived meetings on the jeffersoncountywv.org website to listen to public comment.

PRESENTATIONS

1. Ronald Fletcher, Chief, Jefferson County Sheriff's Office, and Michelle Gordon, Finance Director – requested funding for retirement and benefits for 5 bailiffs, reclassification of 3 bailiffs from part-time to full-time, and approval of Internal Budget Revision 2 for the FY20 General Fund.
 - **Motion by Ms. Tabb to approve the reclassification of 3 part-time bailiffs to 3 full-time bailiffs at 70 hours bi-weekly, effective 11/1/2019 with 2 being paid an hourly rate of \$15.07 and the 3rd being paid an hourly rate of \$14.00. Motion seconded and unanimously approved.**
 - **Motion by Ms. Tabb to approve FY20 Internal Budget Revision 2 for the General County Fund. Motion seconded and unanimously approved.**
2. Michelle Gordon, Finance Director – presented the Commission with a review of the FY21 Budget Charge for Departments.

3. Dr. Terrence Reidy, Mr. John Bresland, Chair, and Ms. Gillian Beach, RS – advised the Commission and the audience on the effects of vaping and an update on the Clean Indoor Air Regulations.
4. The Commission recessed for break at 10:45 am.
The Commission reconvened at 11:00 am.
5. Annette Gavin Bates, Director, Jefferson County Convention & Visitor's Bureau – provided the Commission and the audience with a presentation of the JCCVB's annual report.
6. Meredith Wait and Annette Gavin Bates, Shenandoah Horse Park and Agricultural Center – provided the Commission and the audience with a presentation of the Shenandoah Horse Park and Agricultural Center Feasibility Study.
7. Karen Olden, Jefferson County Probate Office – presented a Petition to Probate a Will in Solemn Form for the Estate of Marian Virginia Washington, deceased
 - **Motion by Mr. Hudson to convene as a Fiduciary Review Board. Motion seconded and unanimously approved.**
 - **Motion by Ms. Noland to set another hearing on January 16, 2020 and notify the heirs of the addendum regarding the Will in Solemn form for the Estate of Marian Virginia Washington, deceased. Motion seconded and unanimously approved.**
 - **Motion by Mr. Hudson to adjourn as a Fiduciary Review Board. Motion seconded and unanimously approved.**
8. Nikki Painter, Jefferson County Voter Registration and Elections – provided the Commission with a review and possible update of the Emergency Absentee Ballot Policy for the 2020 Primary Election. No action was taken on this item, and it was the consensus of the Commission to keep the Emergency Absentee Ballot Policy as is.
9. Jennifer Brockman, Planning and Zoning – requested a total refund of the Minor Plat Change fee for Peter Corum
 - **Motion by Mr. Compton to approve the refund of a \$150.00 minor plat change fee to Peter Corum. Motion seconded and unanimously approved.**
10. Nathan Cochran, Assistant Prosecuting Attorney
 - Discussion of Renewal of County Cable Franchise Agreement and related issues
 - Discussion of Jefferson County Circuit Court Civil Action#18-C-171

- Discussion of EEOC Charge #533-2017-00706 & #533-2019-01397
- Discussion of opioid case, potential litigation, and settlement issues with legal counsel (Jefferson County Commission v. Perdue Pharmaceutical, et al. US District Court, Northern District of West Virginia, Civil Action #1:17-OP-45107)
- Discussion of EPA Administrative Complaint #04R-19-R3
- Discussion of Jefferson County Circuit Court Civil Action #19-AA-1
 - **Motion by Ms. Noland to enter into Executive Session to discuss EEOC Charges #533-2017-00706 and #533-2019-01397 and EPA Administrative Complaint #04R-19-R3. Motion seconded and unanimously approved.**
 - **Motion by Mr. Compton to come out of Executive Session. Motion seconded and unanimously approved.**

UNFINISHED BUSINESS

11. Appointment to the Hagerstown Eastern Panhandle Metropolitan Planning Organization (HEPMPO) Municipality Representative

- **Motion by Ms. Noland to appoint Kenneth “Duke” Pierson, Mayor of the City of Ranson as the HEPMPO Municipality Representative. Motion seconded and unanimously approved.**

12. Appointment to the Jefferson County Development Authority – Municipalities of Ranson and Bolivar. – Ms. Grove stated each municipality only sent one nominee instead of three as mandated by State Code. Ms. Grove stated she would reach out again to the municipalities regarding their nominees for the Jefferson County Development Authority Board.

NEW BUSINESS

13. Approval of the 2020 Holiday Schedule

- **Motion by Ms. Noland to approve the 2020 Holiday Schedule as presented. Motion seconded and unanimously approved.**

14. Set date, time and location for the first regular meeting of 2020

- **Motion by Mr. Compton to designate January 16, 2020 in the Jefferson County Commission Meeting Room as the date, time, and location of the first meeting of 2020. Motion seconded and unanimously approved.**

COUNTY ADMINSTRATOR REPORTS

E911 Advisory Board Meeting – stated she attended the E911 Advisory Board meeting and would continue working with the Director of Communications to resolve complaints from local fire chiefs regarding computer aided dispatch.

15. The Commission adjourned at 1:35 pm on a motion by Mr. Compton. Motion was seconded and unanimously approved.

Patricia A. Noland, PRESIDENT

Respectfully submitted
Jessica D. Carroll
Administrative Assistant

SPECIAL SESSION

State of West Virginia, County of Jefferson, to-wit:

At a Special Session of the County Commission of said County and State continued and held in the County Commission meeting room of the Old Charles Town Library, 200 E. Washington Street, Charles Town, West Virginia on Tuesday, December 10, 2019, beginning at 3:00 o'clock p.m.

PRESENT: Patricia Noland, President
Jane Tabb, Vice President
Josh Compton, Commissioner, was available
by phone
Caleb Hudson, Commissioner
Ralph Lorenzetti, Commissioner
Stephanie Grove, County Administrator
Sandy McDonald, Deputy County Administrator
Michelle Gordon, Finance Director
Nathan Cochran, Assistant Prosecuting Attorney
Greg Kennedy, Esquire

Motion by Commissioner Noland to enter into Executive Session to receive legal advice regarding the personnel issue related to a Department Head. Motion seconded and unanimously approved.

Motion by Commissioner Hudson to come out of Executive Session. Motion seconded and unanimously approved.

Motion by Commissioner Noland to approve the confidential personnel agreement as discussed in executive session. Motion seconded and passes by a 4-1 vote. Commissioner Compton voted no.

The special session was adjourned at 5:10pm on a motion by Commissioner Hudson. Motion was seconded and unanimously approved.

Patricia A. Noland, PRESIDENT

Respectively Submitted:
Sandy McDonald
Deputy County Administrator

Minutes

Jefferson County Commission

Thursday, December 19, 2019

A meeting of the Jefferson County Commission was held on Thursday, December 19, 2019 during the fourth quarterly session 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 Josh Compton, Caleb Hudson, Patricia Noland and Jane Tabb. Commissioner Ralph Lorenzetti was absent with prior notice. Also present were Stephanie Grove, County Administrator; Jessica Carroll, Executive Administrative Assistant; Jacqueline Shadle, Clerk of the County Commission; and Jim Eddy, Bailiff. (An audio tape of the Thursday, December 19, 2019 meeting is available through the Jefferson County Commission Office.)

PLEDGE OF ALLEGIANCE

Commissioner Hudson led the Pledge of Allegiance.

APPROVAL OF REQUISITIONS

Motion by Mr. Compton to approve the Requisitions for December 19, 2019 in the amount of \$47,032.00 to include Requisition Nos. 20020 and 20021. Motion seconded and unanimously approved.

APPROVAL OF ACCOUNTS PAYABLE

CHECK #	VENDOR NAME	AMOUNT
82630	BERKELEY GLASS INC	\$ 260.00
82631	BUREAU OF CHILD SUPPORT	\$ 169.39
82632	CAPITAL LIGHTING & SUPPLIES, LLC	\$ 61.24
82633	EFTPS IRS TAXES	\$ 98,846.44
82634	EMPOWER RETIREMENT	\$ 2,610.00
82635	FIFTH THIRD BANK	\$ 103,917.46
82636	GUTTMAN OIL CO	\$ 5,545.52
82637	JEFFERSON SECURITY BANK	\$ 5,030.00

82638		NFPA-NATIONAL FIRE PROTECTION ASSOCIATION		\$	175.00
82639		NATIONWIDE RETIREMENT SOLUTIONS		\$	849.00
82640		PATRIOT FIRE AND SECURITY		\$	190.00
82641		R.E. MICHEL CO. LLC		\$	39.60
82642		RICE TIRES CO		\$	853.38
82643		SHERIFF OF JEFFERSON COUNTY		\$	22.68
82644		SOFTWARE SYSTEMS INC		\$	2,991.05
82645		WV DEPUTY SHERIFF RETIREMENT SYSTEM		\$	16,979.20
82646		WV PUBLIC EMPLOYEE RETIREMENT SYSTEM		\$	46,484.61
82647		WV PUBLIC EMPLOYEE RETIREMENT SYSTEM		\$	500.00
82648		WV REGIONAL JAIL & CORRECTION FACILITY AUTH		\$	64,751.50
82649		SHEFRIF OF JEFFERSON CO. GENERAL CO -004		\$	26,625.55
82650		THE HARTFORD GROUP BENEFITS		\$	2,476.50
82651		THE HARTFORD GROUP BENEFITS		\$	4,006.82
TOTAL				\$	383,384.94

Motion by Ms. Tabb to approve the Accounts Payable for December 12, 2019, in the amount of \$383,384.94. Motion seconded and unanimously approved.

CHECK #		VENDOR NAME		AMOUNT
82652		AMERIFLEX		\$ 121.60
82653		CAPITAL LIGHTING & SUPPLIES, LLC		\$ 1,453.30
82654		DARYLL WIMER		\$ 6.38
82655		DEBBIE LOWE		\$ 2,015.27
82656		GAIL MCMILLION		\$ 2,065.85
82657		JEANNA HOLLER		\$ 9.40
82658		LYNDSEY W MATSCHAT		\$ 356.12
82659		MARGARET GAINEY		\$ 1,087.12
82660		MARY K. HURLEY		\$ 123.20
82661		MATTHEW HARVEY		\$ 358.44
82662		NEIL ZAHRADNIK		\$ 330.60
82663		RETIREE HEALTH BENEFIT TRUST		\$ 8,646.00
82664		ROBERT L PETERSON SR		\$ 11.58
82665		RONALD DANTZIC		\$ 44.42
82666		STEPHEN V GROH		\$ 380.48
82667		W.B. MASON CO. INC		\$ 229.09
82668		WILLIAM POTTER		\$ 14.72

TOTAL				17,253.57
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Motion by Ms. Noland to approve Accounts Payable for December 19, 2019 in the amount of \$17,253.57. Motion seconded and unanimously approved.

APPROVAL OF MANUAL CHECKS

MANUAL CHECKS				
Check#	Fund	VENDOR		Amount
678	HD/8	ATTENTI		\$ 7,299.20
679	HD/8	CDA		\$ 483.75
320	FP/57	JEFFERSON CO FARMLAND PROT.		\$ 74,005.60
1735	CO/246	JEFFERSON CO EMERGENCY SERVICES		\$ 61,000.00
1736	CO/246	TYLER TECH		\$ 1,275.00
137	IP/249	JEFFERSON CO EMERGENCY SERVICES		\$ 20,000.00
TOTAL				\$ 164,063.55

Motion by Mr. Compton to approve the Manual Checks for December 13, 2019 in the amount of \$164,063.55. Motion seconded and unanimously approved.

MANUAL CHECKS				
Check#	Fund	VENDOR		Amount
759	AV/56	PRINT-O-STAT		\$ 190.00

Motion by Ms. Tabb to approve the Manual Checks for December 20, 2019 in the amount of \$190.00. Motion seconded and unanimously approved.

APPROVAL OF PAYROLL

Motion by Ms. Noland to approve the Payroll for December 12, 2019 in the amount of \$274,671.73. Motion seconded and unanimously approved.

PUBLIC COMMENT

Public comment was made by the following individuals: David Tabb. Please refer to the archived meetings on the jeffersoncountywv.org website to listen to public comment.

PRESENTATION OF RESOLUTION

Matt Harvey, Jefferson County Prosecuting Attorney, presented a Resolution of Appreciation to Patsy Kidwell prior to her impending retirement.

PRESENTATIONS

1. Nikki Painter, Voter Registration and Elections – requested the approval of the Extended Emergency Absentee Voting Policy.
 - **Motion by Mr. Compton to approve the Extended Emergency Absentee Voting Policy as presented. Motion seconded and unanimously approved.**
2. Michelle Gordon, Finance Director – requested the review and approval of the of FY2020 State Budget Revision 3 for the General County Fund
 - **Motion by Ms. Noland to approve the FY20 State Budget Revision 3 for the General County Fund as presented. Motion seconded and passes on a vote of 3-1 with Mr. Compton opposing.**

3. ~~Public Hearing – Zoning Map Amendment (rezoning) for the property designated as Tax District: Middleway (07); Tax Map: 2; Parcel 1.3. The property is located on the southeast corner of Coast Guard and Charles Town Road, near the Jefferson and Berkeley County line. Property owner is Murall Limited Partnership.~~

Mr. Paul Raco, Land Use Consultant for the property in question, provided the Commission and the audience with a brief overview of the rezoning request, noting the request was consistent with the Comprehensive Plan. President Noland then opened the floor to receive public comment regarding the rezoning request; however, no comments were made. President Noland stated the record would remain open for two weeks to allow time for written comment and closed the public hearing at 7:08pm.

4. Interviews and Appointments to the Jefferson County Development Authority – Bolivar Representative – one unexpired term ending April 5, 2022
 - **Motion by Mr. Compton to appoint Amanda McDaniel as the Bolivar representative for the Jefferson County Development Authority for one unexpired term ending April 5, 2022. Motion seconded and unanimously approved.**
5. The Commission recessed for break at 7:30 pm.
The Commission reconvened at 7:45 pm.

6. William T. Wootton, citizen – requested a waiver of the Late Fee of 2015/2016 Ambulance Fee
 - **Motion by Ms. Tabb to approve the exoneration of late fee to William T. Wootton for the 2015-2016 ambulance fee in the amount of \$30.00. Motion seconded and unanimously approved.**

7. Elliot Simon, Chair, Jefferson County Emergency Services Agency – presented the Commission with a Resolution to add an additional voting member to the JCESA Board, as amended and adopted at the November 19, 2019 JCESA meeting.
 - It was the consensus of the Commission to review the JCESA Ordinance and Bylaws to see whether an additional citizen member could be added to the board membership and place this item on a future agenda.

8. Roger Goodwin, Chief County Engineer, Department of Engineering, Planning and Zoning
 - a. Requested the Complete Release of the Escrow Account with the Bank of Charles Town construction bond security for P.F.K., LLC – Locust Hill Townhouses, Phase III, Lots 56-95 (File #04-19)
 - **Motion by Mr. Compton to authorize a complete release of the Escrow Bond Account with the Bank of Charles Town in the amount of \$60,979.00 construction bond amount for P.F.K., LLC – Locust Hill Townhouses, Phase III, Lots 56-95 (File #04-19). Motion seconded and unanimously approved.**

 - b. Requested a Complete Release of Performance Bond No. 483703S with Developers Surety and Indemnity Company construction bond security for The Kentland Foundation, Inc. – Starbucks Somerset Village (File #S18-03)
 - **Motion by Mr. Compton to authorize a complete release of Performance Bond No. 483703S with Developers Surety and Indemnity Company in the amount of \$321,357.00 construction bond amount for The Kentland Foundation, Inc. – Starbucks Somerset Village (File #S18-03). Motion seconded and unanimously approved.**

9. Elizabeth Wheeler, Director, Jefferson County Farmland Protection Board – requested the approval and acceptance of one donated Agricultural Conservation Easement.
 - **Motion by Ms. Tabb to approve the donation to the Jefferson County Farmland Protection Board of one conservation easement on the property in Jefferson County owned by Henry A. Willard II and John Brooks Willard (Property SD03). Motion seconded and unanimously approved.**

10. Nathan Cochran, Assistant Prosecuting Attorney

- Discussion of Jefferson County Civil Action #17-C-282
 - Discussion of Renewal of County Cable Franchise Agreement, resolution of franchise fee audit and related issues
 - Discussion of Jefferson County Circuit Court Civil Action#18-C-171
 - Discussion of EEOC Charge #533-2017-00706 & #533-2019-01397
 - Discussion of Jefferson County Circuit Court Civil Action #19-C-96
 - Discussion of WV Supreme Court #19-0412 (from Jefferson County Circuit Court Civil Action #17-C-282)
 - Discussion of EPA Administrative Complaint #04R-19-R3
 - Discussion of Jefferson County Circuit Court Civil Action #19-AA-1
- **Motion by Ms. Noland to enter into Executive Session to receive legal advice regarding the EPA Administrative Complaint #04R-19-R3 and Jefferson County Circuit Court Civil Action #19-AA-1. Motion seconded and unanimously approved.**
 - **Motion by Mr. Compton to come out of Executive Session. Motion seconded and unanimously approved.**

NEW BUSINESS

11. Approval of the Notice for the 2020 Board of Review and Equalization

- **Motion by Ms. Noland to approve the notice for the 2020 Board of Review and Equalization as presented. Motion seconded and unanimously approved.**

12. Selection of date and time for joint work session with the Jefferson County Planning Commission and Greenway Engineering to discuss amendments to the Jefferson County Land Development Ordinance and Subdivision Regulations

- It was the consensus of the Commission to meet on Tuesday, February 11, 2020 at 6:00 pm for a joint work session with the Jefferson County Planning Commission and Greenway Engineering to discuss amendments to the Jefferson County Land Development Ordinance and Subdivision Regulations, with a public hearing on the amendments to be scheduled tentatively for March 5, 2020.

13. Creation of Construction Manager Position and Approval of Job Description

- **Motion by Ms. Noland to approve the creation of the Construction Manager Position and accompanying job description with an effective date of January 13, 2020. Motion seconded and passes on a vote of 3-1 with Mr. Compton opposing.**

14. Transfer of employee to Construction/Project Manager position

- **Motion by Ms. Noland to transfer Bill Polk to the Construction/Project Manager Position, effective January 13, 2020. Motion seconded and passes on a vote of 3-1 with Mr. Compton opposing.**

15. Appointment of Interim Maintenance Director

- **Motion by Ms. Noland to appoint Laura Kuhn as the Interim Maintenance Director for the Jefferson County Department of Maintenance. Motion seconded and passes on a vote of 3-1 with Mr. Compton opposing.**

16. The Commission adjourned at 8:27 pm on a motion by Mr. Compton. Motion was seconded and unanimously approved.

~~Patricia A. Noland, PRESIDENT~~

Respectfully submitted
Jessica D. Carroll
Administrative Assistant

REQUISITIONS TO BE APPROVED

January 16, 2020

DEPARTMENT	P.O. NUMBER	AMOUNT	VENDOR	DESCRIPTION
COUNTY COMMISSION	20022	\$ 25,000.00	BHM CPA Group	FY2019 Financial Statement Audit
GENERAL COUNTY	20023	\$ 23,382.00	Kent Parsons Ford	2020 Ford Escape for Engineering Dept
GRAND TOTAL		\$ 48,382.00		

Requisitions

Requisition: 2020/20022
 Released, Michelle Gordon, 01/07/2020

Total Cost: \$25,000.00

Requisition

Vendor Quotes (0) General Notes (0)

Fiscal Year* 2020 Requisition Number* 20022 Created Date* 01/07/2020

Department* (401) COUNTY COMMISSION ... View

Commodity ... View

Description FY2019 Financial Statement Audit

Buyer ...

Type (N) NORMAL

Purchase order

Review

Needed by

PO Expiration

by ...

Project Accounts Applied
 Notify Originator When Converted or Rejected
 Notify Originator of Overages
 Receive by Amount
 Three Way Match Required
 Inspection Required

Items (1)

Add Item

Line	Description	Qty	Unit Price	Line Total	GL Account
1	FY2018-2019 financial statement audit	1.00	\$25,000.00000	\$25,000.00	E (001401-422400) AUDIT COSTS



Bill To COUNTY COMMISSION 124 EAST WASHINGTON ST PO BOX 250 CHARLES TOWN, WV 25414 INFO@JEFFERSONCOUNTYWV.ORG	Requisition 00020022-00 FY 2020 Acct No: 001401.422400 Review: Buyer: Status: Released	Page 1
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Vendor 31-1413363 BHM CPA GROUP INC P.O. BOX 325 HUNTINGTON, WV 25708	Ship To COUNTY COMMISSION 124 EAST WASHINGTON ST PO BOX 250 CHARLES TOWN, WV 25414 INFO@JEFFERSONCOUNTYWV.ORG
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Date Ordered	Vendor Number	Date Required	Ship Via	Terms	Department
01/07/20	100002				COUNTY COMMISSION

LN Description / Account	Qty	Unit Price	Net Price
001 FY2018-2019 financial statement audit	1.00 EACH	25000.00000	25000.00
1 001401.422400		25000.00	

[Requisition Link](#)

Requisition Total 25000.00

***** General Ledger Summary Section *****

Account	Amount	Remaining Budget
001401.422400	25000.00	10000.00
COUNTY COMMISSION	AUDIT COSTS	

***** Approval/Conversion Info *****

Activity	Date	Clerk	Comment
Queued	01/07/20	Sandra McDonald	
Queued	01/07/20	Stephanie Grove	
Pending		Vivian Fields	
Pending		Jessica Carroll	
Pending		Sandra McDonald	





bhm cpa group, inc.
CERTIFIED PUBLIC ACCOUNTANTS

**TECHNICAL PROPOSAL
FOR
JEFFERSON COUNTY COMMISSION
FOR
PROFESSIONAL AUDITING SERVICES
FOR
JULY 1, 2018 THROUGH JUNE 30, 2019
RFP # 19-159**

SUBMITTED DECEMBER 27, 2019 BY
BHM CPA GROUP, INC.
MICHAEL A. BALESTRA, SHARHOLDER/DIRECTOR
mike.balestra@bhmcpgroup.com

A MEMBER OF THE:



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bhm cpa group, inc.
CERTIFIED PUBLIC ACCOUNTANTS

December 27, 2019

Jefferson County Commission
Michelle Gordon, Finance Director
PO Box 250
124 E. Washington Street
Charles Town, WV 25414

Dear Ms. Gordon:

We are enthusiastic about the opportunity to serve Jefferson County Commission by drawing upon our specialized experience with County governments, other governmental entities and not-for-profit organizations, we believe BHM CPA Group, Inc. is the best-qualified firm to provide audit services to the County.

Our mission is to provide you quality services while maintaining the highest level of ethics, value, and integrity that is demanded of our profession. Personalized service is our focus as you are our number one priority. We will be accessible to you throughout the contract period, not just during our onsite fieldwork. We will ensure you that only experienced and competent managers and staff will be assigned to your contract. Also, we understand that your daily operations do not halt upon our arrival and respect you and your staff has a job to do. Our managers and staff will work with you to ensure minimal disruption to your operations during our onsite visits.

We appreciate this opportunity to present our proposal for your consideration. Should you have any questions regarding the enclosed proposal, please call me at (304) 521-2648. Our entire team is looking forward to providing high-quality, timely, cost effective services to the County.

Sincerely,

BHM CPA Group, Inc.
Michael A. Balestra, Shareholder/Director
PO Box 325
Huntington, WV 25708-0325

INDUSTRY EXPERIENCE AND SPECIALIZED KNOWLEDGE

BHM CPA Group, Inc. is a certified public accounting firm with clients located throughout Ohio, Indiana, Kentucky, Michigan and West Virginia. Our firm was established in 1992 and has a proven history of service, serving a broad range of nonprofit, government, and private sector clients. We provide a broad range of services to our clients including auditing, accounting, management consulting, and tax preparation and planning. Our areas of specialization include County, not for profit organizations and governmental entities, financial County, utility co-operatives, farm co-operatives, family and owner managed businesses, pension plans, Sarbanes-Oxley 404 reviews and computer consulting. Our firm is registered with the American Institute of Certified Public Accountants, Ohio State Accountancy Board, WV Chief Inspector Division and the Auditor of State of Ohio - IPA Division. Our firm is classified as a Hub-zone small business in accordance with the U.S. Small Business Administration. We have four office locations in Circleville, Piketon, and Worthington, Ohio and Huntington, WV. The location of the office from which the work on this engagement is to be performed is 1017 6th Avenue5, Huntington, WV, 25708-0325.

BHM CPA Group, Inc. delivers the services of a large firm with the continuity, creativity and care of a small firm with a specialty practice niche. We emphasize a close working relationship with our clients to find practical solutions to problems and providing clear, realistic advice. We strive to gain the clients trust and respect through listening to their needs and developing an understanding of their business and visions for the future.

We utilize a team approach to serve our clients which allows us to provide an approach which meets the needs of the client more effectively. In addition to providing traditional accounting and tax services, our firm has expanded its services to meet the complex needs of our clients. Our professionals have been involved in business planning, feasibility studies, systems and procedure analysis, financial and tax planning, computer software consulting, mergers and acquisitions, federal regulatory consulting, personnel and organizational consulting, and employee benefits consulting. For example, our Public Sector Services Group has extensive experience in the implementation of GASB pronouncements. Our implementation assistance was tailored to each individual client's needs. Also, we have assisted clients in developing financial forecast and projections, cash flow and other financial models.

A significant aspect of our success is industry specialization. Our firm is organized into practice groups along industry lines and focuses on just a handful of industries. The Public Sector Service Group is the largest of those areas. This group of 30 professionals devotes all of its efforts to serving government and not-for-profit entities. Included in this group are our specialists on County. This specialization has allowed us to develop personnel who have become very familiar with issues and concerns of higher education. Our staff of professionals has the depth and breadth of experience and expertise needed to understand a County's operating environment, critical issues and complex culture. They have extensive experience in the federal program funding area and our specialists are proactive in meeting your needs, as our emphasis goes well beyond the preparation of compliance reports.

As experts in government entities, we apply our skills to assess, identify and alleviate risk and help ensure your integrity, reputation and leadership position in your community. Our proprietary processes and technology systems help you and your audit committees manage increased responsibility, streamlining the audit process and enhancing communication. These specialists meet regularly to monitor and discuss accounting, consulting, economic, and political trends affecting a government entity, and to determine our firm's approach and how it affects our clients. We are aware that government entities are facing significant challenges in today's challenging political environment. Elected Officials and administrators are required to make crucial decisions, not only about service delivery methods, but about outsourcing and collaboration, constituent satisfaction and fiscal management. Faced with new accounting standards, as well as ever-changing state and federal regulations, governmental entities personnel and other resources are stretched on a daily basis and we strive to assist you in providing solutions to these challenges.

Our commitment to maintaining our technical expertise on the leading edge is evident through our memberships in professional organizations. Our membership in the Independent Accountant's International, Government Audit Quality Center – AICPA, Government Finance Officers Association and other networks provides us with technical resources and manpower not only on a national level but a global level as well.

Members of Independent Accountants International network are thoroughly screened to ensure that the quality of their work meets professional standards and the standards established by the network. When the need arises, we have a proven, quality contact in other cities across the nation as well as around the world that we can use for technical resources or provide help on a project in another part of the country or world.

BHM CPA Group, Inc. is a member of the Private Companies Practice Sections (PCPS) of the American Institute of Certified Public Accountants. As members we subject ourselves to triennial peer reviews in an effort to ensure that the quality of work and our staff's education is maintained at the highest level of our profession. Membership in the PCPS also requires that our professional staff obtain at least forty hours of continuing education annually.

In addition, we encourage our staff to become involved in professional and civic organizations. These organizations include the American Institute of Public Accountants, Information Systems Audit and Control Association, Institute of Internal Auditors, Association of Government Accountants, Association of Certified Fraud Examiners, and many other organizations.

QUALITY SERVICE

One way we insure quality service is to have an effective quality control program. BHM CPA Group, Inc. demands integrity, objectivity, competence, and due care from its personnel in the conduct of its engagements, whatever their nature. Every audit opinion provided by our firm must pass a stringent, independent technical review process to ensure its accuracy and unbiased reporting.

Our firm receives a peer review every three years. Our quality control system has received unqualified opinions since the inception of the peer review program. The program is conducted by independent CPA firms as part of the American Institute of Certified Public Accountants, Division for Firms, Private Companies Practice Section. In accordance with government auditing standards, our peer review includes audit engagements conducted under government auditing standards.

BHM CPA Group, Inc. is a firm registered with the Accountancy Boards in Ohio, Indiana, Kentucky, Michigan and West Virginia and has no record of outstanding complaints on file with the Boards during the past 3 years. The firm has no pending disciplinary action against it, nor has it had any disciplinary action taken against it during the past 3 years with state regulatory bodies or professional organizations.

ENGAGEMENT PERSONNEL

Experience and professionalism are the keys to our success. Members of the firm have worked in various entities including governmental and regulated industries. They understand the system from both sides of the equation. Maintaining the highest degree of independence, integrity, and competence, our staff treats all client matters with the utmost confidentiality. Consequently, every member of our firm is committed to providing a high level of service that is responsive to the needs and expectations of each individual client.

We have hand-picked a team, who are experienced specialists in public sector auditing, who understand your environment, know governmental accounting, have long practiced the specialty of governmental auditing and are fully apprised of the changing governmental accounting and auditing standards and regulations. They each have many years of experience directly related to your accounting and auditing needs. Our firm is well respected for professionalism and high standards of performance in the accounting community. More importantly, our firm has the knowledge of and access to leading-edge tools which can be made available to you in assessing how to continue to improve, or even radically redesign, your operations.

Overall, management of the engagement team will be the responsibility of **Michael Balestra, CPA**. Mr. Balestra is an executive/shareholder in firm with 35 years of experience and has extensive experience in conducting Single Audits of County, other governmental entities and not-for-profit clients. He is the firm's executive overseeing all governmental and non-profit clients. He also is a major resource on governmental accounting and other matters for the firm.

In addition, our engagement team will also include:

Jeff Harr, CPA, will be the concurring review executive and assist in overall management of the engagement team. Mr. Harr is an executive/shareholder in firm with 35 years of experience and has experience in conducting government audits. He is the firm's Director of Auditing and Quality Control overseeing the firm's quality control program. He is responsible for performing a stringent, independent technical review process of work performed to ensure its accuracy and unbiased reporting.

Brenden Balestra, CPA, an senior audit manager, has spent his entire career working with audits of County, other governmental entities and other not-for profit clients. He is a specialist in GASB reporting and Single Audits for County governments. He is involved in the planning phase of our government entities including OMB A-133, review of the completed areas and the Uniform Guidance testing.

Tim Loper, CGAP, an audit manager, has spent his entire career working with audits of County, other governmental entities and other not-for profit clients. He will be primarily responsible for the engagement team in the general financial statement, state compliance and Uniform Guidance compliance area.

Zach Holbert, CPA, an audit staff, also has spent his entire career working with audits of County, other governmental entities and other not-for profit clients. He will be primarily responsible for auditing in the general financial statement and state compliance area.

David Michael, an audit staff, also has spent his entire career working with audits of County, other governmental entities and other not-for profit clients. He will be primarily responsible for the auditing in the general financial statement and state compliance area.

Robert Thurman, an audit staff, also has spent his entire career working with audits of County, other governmental entities and other not-for profit clients. He will be primarily responsible for the auditing in the general financial statement and state compliance area.

We anticipate numerous other staff auditors working as part of the engagement team. Our firm's turnover rate is low. The majority of our staff have five plus years of experience. We strive to maintain this low rate to allow personnel continuity. This provides significant benefits to our clients, including increased audit efficiency and enhanced in-depth knowledge of their organization.

Although not directly assigned to this project, we also have a substantial amount of experience in our firm upon which we can draw technical support, if necessary. Our firm specializes in federal, state, and local government units, which includes consulting and auditing for numerous educational entities. We will utilize this vast experience base as required during any phase required on this project.

In addition to these staff we have complete access to our firm's Accounting and Audit Support Group. There are two individuals in this group. They devote a considerable amount of time to government accounting and auditing. One individual, **Paul Rennick, CPA**, devotes a considerable amount of time to government accounting and auditing. During his career he has gained extensive experience in audits and consulting for governmental entities and non-profit organizations. His experience ranges from working as a manager for an international accounting firm to the Chief Deputy for Local Government Services of the Auditor of State before joining our firm. Mr. Rennick is responsible for monitoring the activities of OMB, the Federal Agencies, and state agencies and others regarding government funding and audit requirements for educational entities. He will be used for technical and research issues as needed.

Although the County is a governmental entity, there are still some tax related issues that could affect the County. Our tax professionals have assisted higher education clients in several areas such as:

- Employment tax filings (State, Federal and Local)

Our practice is to assign a tax executive to each engagement to assist with compliance and planning issues that need addressed. Should the need arise, you will be served by the following tax professional.

Rita Kneece, CPA, is a tax manager in our Picketon, Ohio office and provides tax advisory services and strategic planning services to tax exempt organizations. She has nearly twenty years of experience in the research and review of technical issues and strategic tax planning.

More detailed resumes of individuals assigned to the engagement are on pages 15 to 17.

AUDIT METHODOLOGY

SCOPE OF SERVICES

We understand that the Jefferson County Commission seeks an independent CPA firm to perform an audit of the County's basic financial statements which includes the audit of its component unit, Jefferson County Historic Landmarks Commission, for the fiscal year ending June 30, 2019.

The audit will be performed in accordance with the American Institute of Certified Public Accountants' auditing standards generally accepted in the United States of America and the most recent applicable U.S. Government Accountability Office's *Government Auditing Standards*.

In accordance with *Government Auditing Standards*, we will also issue a report 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. The County's internal controls will be considered in the course of planning and performing the audit as well as the County's information systems. We will perform tests of the County's compliance with direct and applicable state laws and regulations.

In order to adhere to all audit standards for auditor independence, the County will be responsible for providing the financial statements, accompanying notes, and any/all supplementary information.

Upon completion of the audit the financial statements of the County we will issue the following reports:

1. A report on the fair presentation of the financial statements in conformity with accounting principles generally accepted in the United States of America.
2. A combined report on the compliance and internal controls required by *Government Auditing Standards*.
3. A management letter issued separately from other electronically submitted reports (if applicable).

ENGAGEMENT METHODOLOGY

Audit Methodology and Approach

Audit methodologies and technical approaches can vary significantly among CPA firms, even though auditing standards and accounting principles have been uniformly established. BHM CPA Group, Inc. has developed an approach to auditing financial statements that has proved effective in meeting both professional standards and the high expectations of the general community. This methodology incorporates the best practices of the Firm's Audit Service Manual with the unique applications and requirements of the County and the West Virginia Chief Inspector Division's own authoritative literature and PPC approach. We have already successfully implemented this methodology on previous audits. This methodology integrates both the financial and EDP audit approached seamlessly.

The traditional audit approach is based upon an important premise-financial statements are not an end unto themselves. They are only one result of numerous operational processes and other variables that ultimately contributed to the financial results. With this in mind, we recognize that County and government entities today expect more than a certification statement for their audit fee. Although the auditors' opinion as to whether the financial statements are free of material misstatements is a critical outcome, the most important outcome of County and government audits today is practical recommendations for improving controls and increasing efficiency.

Technology-Enabled

BHM CPA Group, Inc. audit teams armed with proprietary applications that help to ensure that you receive a quality audit. BHM CPA Group, Inc.'s technology tools provide our teams with a structured, risk-focused workflow that puts industry information at their fingertips and enables team collaboration. These state-of-the-art tools are more than simple work papers; these tools help teams focus on the key risks of your business and drive concise analysis that is fundamental to the financial statement audit.

Given today's highly complex financial management systems, and evaluation of the IT control environment is a critical component of auditing the financial statements of most entities. Such evaluation determines the degree of reliance an auditor can place on the internal controls of the systems that generate financial statements. Our IS auditors perform thorough reviews of the overall control procedures within the IT environment and of the specific controls unique to each client's application systems and transactions. The IT general control environment, combined with the specific applications controls unique to individual transaction cycles, will determine the reliability of data produced by computerized systems.

In determining our EDP audit approach, we use our technical expertise and understanding of the County and government agencies and its operating environments. Our EDP audits comply with Information Systems Audit and Control Association's audit methodology, COSO and COBIT.

Our EDP audit approach and work plan are simple and straightforward. We deploy a methodology that evaluates general controls at the entity and installation levels, we evaluate general controls as they are applied to the applications being examined, and we assess applications controls, which are the controls over input, processing, output, and security of data associated with individual applications.

This methodology examines the effectiveness of general controls as a significant factor in determining the effectiveness of application controls. We realize that without effective general controls. Application controls may be rendered ineffective by circumvention or modification. Our methodology examines both general and application controls to examine their effectiveness and to help ensure the reliability, appropriate confidentiality, and availability of critical automated information.

BHM CPA Group, Inc.’s Approach is Successful and Efficient

Our comprehensive engagement approach is based on a clear understanding of the client. We take into consideration the mission, business and operating objectives, and business and operating processes unique to your organization. This enables us to provide you with tailored results that specifically address opportunities for improvement.

BHM CPA Group, Inc. has audited more government entities than most other firms. Because our audit approach has proved to be successful at numerous government entities, we will not have to create a new approach for the County, as any other firm would be required to do. The chart below details the differences between traditional audits and BHM CPA Group, Inc.’s unique audit approach.

What You Should Expect	How Traditional Audits Respond	How Our Audit Responds
Understanding of your business, operations, and market challenges	Financial statement focus	Business approach built upon a foundation of understanding your mission and strategic operating objectives
Focus on compliance and controls	Internal control evaluation for interim test work	Continuous contact involving key members or our service team; integration with the audit objectives
The right team to match your operations	Functional audit team (auditors “borrowing” consultants	Multidisciplinary integrated team that works together, year-round
A firm that listens to your concerns	Responds to client-raised concerns; visits from a “sales partner”	Continuously asks how we can improve

Our audit methodology is founded on several key points:

- Consideration and use of existing documentation and related work products. We review the County strategic plans, annual reports, five-year plans, budgets, and audit reports, and make use of prior-year work papers to the maximum extent possible. These sources of information save us time and enable us to better understand the County’s business and operating environment, to assess control risk, and to plan the audit.
- Analytical review techniques in the planning phase or the audit to assess inherent risk and to identify account inter-relationships or results that may differ from expectations. This allows us to focus our audit effort on critical areas, providing an earlier and more effective identification or potential problems and areas most likely to result in material misstatement.

- Early consideration and discussion of the more contentious and often troublesome issues, such as the accounts most likely to require adjustment, most difficult to audit, or most difficult for which to obtain adequate audit evidence, and legal letters, management representation letters, and their ramifications.
- Maximum use of technology in the audit process, including the use of statistical sampling techniques to select and evaluate samples more efficiently and to minimize audit risk; extensive use of the County computers to automate the audit process; use of other technology-based audit tools and techniques to audit “through the computer” where practicable; and use of IS auditors experienced in County and government audit engagements.
- Assignment of experienced professionals with specialized knowledge and skills in auditing County and government entities in accordance with related authoritative guidance.
- Strong reliance on planning, communication, and coordination between all parties.
- Continuous consideration and updates on the status of any reportable conditions, communicated through progress meetings and notices of findings, so that there are no surprises at the audit’s completion.

Our audit methodology is risk-based and concentrates on areas that present a higher risk of financial statement loss or misstatement. Our approach focuses on planning, communicating, and coordinating with County management and audit committee. Maintaining communication throughout the audit is critically important. Therefore, we will inform the audit committee and County management of our progress as well as of potential audit issues and findings.

Four-Phase Approach

Our audit approach includes four phases: planning, internal control review, substantive testing, and reporting and is consistent with auditing standards generally accepted in the United States of America and *Government Auditing Standards*. The four phases and the work to be performed as part of each phase are summarized below. This summary does not limit the audit scope, as additional areas of focus may surface as the audit progresses.

Planning Phase

The primary purpose of this phase is to establish a proper foundation for the direction of the audit. The procedures performed during the planning phase will help ensure that the audit work performed is adequate and supports our opinion on the financial statements and our Report on Compliance and Internal Controls over Financial Reporting based on an audit of the financial statements performed in accordance with *Government Auditing Standards*.

BHM CPA Group, Inc. utilizes Practitioner Publishing Company (PPC) Practice Aids - Audits Local Governments and Single Audits (Uniform Guidance) methodology which was designed by PPC to help the auditor efficiently and effectively perform financial statement audits of state and local governments in accordance with auditing standards generally accepted in the United States of America (GAAS), generally accepted *Government Auditing Standards* (GAGAS), and the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. Our firm also utilizes CCH's ProSystem fx Engagement software which simplifies the audit process using paperless working papers and integrated workflow features.

The PPC methodology is a risk-based audit approach which emphasizes using the knowledge of the auditee to make risk assessments in connection with the financial statement audit. The methodology is centered around the following financial statement assertions:

- EO - Existence or Occurrence
- RO - Rights or Obligations
- CO - Completeness
- AV - Accuracy, Valuation, or Allocation

CU-Cutoff

UC - Understandability or Classification

Risk assessment procedures provide the basis for assessing the risk of material misstatement. Risk of material misstatement is the auditor's combined assessment of inherent and control risk. Responses are then designed so that further audit procedures address each relevant assertion according to its risk.

Analytical procedures will be applied in planning the audit to assist in determining the nature, timing, and extent of audit procedures. Expectations are developed from knowledge gained about the County and its environment, inherent risk conditions, and characteristics of significant classes of transactions and account balances. Preliminary analytical procedures help to identify unusual transactions or events, significant audit areas requiring special audit consideration, and unusual or unexpected relationships involving account balances. These analytical procedures, combined with the knowledge of the County, serve as a basis for additional risk assessment procedures.

Internal Control Phase

After completing the planning phase, we will begin the internal control phase. This phase will include reviewing, documenting, and testing internal controls, including EDP controls, as necessary. It will also, serves as the basis for our final risk assessments and lead to the development of our substantive and compliance test procedures.

Our firm will obtain an understanding of the County and its environment, including its internal control, sufficient to accurately assess the risks of material misstatement. Our understanding will be obtained through inquiry, pre-engagement meeting, observation, review of prior year audit results, preliminary analytical procedures, as well as materiality determinations. Fraud risk factors will also be taken into consideration when assessing risk. Knowledge gained from the risk assessment procedures will be used to customize the audit plan and determine the nature, timing, and extent of audit procedures to be performed.

Internal control is a process designed to provide reasonable assurance as to the reliability of financial information and compliance with applicable laws and regulations. During the planning phase, we will have obtained a preliminary understanding of the internal control policies and procedures that will enable us to develop audit procedures to assess and address control risk. Control risk is a factor that is used to determine the nature, timing, and extent of substantive procedures for the testing phase.

During the internal control phase, we will further our understanding of significant internal controls and procedures and determine whether internal control policies and procedures have been placed in operation and are functioning properly.

Our understanding of the County's controls will include the following:

- The five interrelated components of internal control:
 - > Control environment
 - > Risk assessment
 - > Information and communication systems
 - > Control activities
 - > Monitoring controls
- The County's selection and application of accounting policies; and
- The County's use of IT

Professional judgment is then used to identify the controls or combination of controls to assess risk. An understanding of controls will be obtained for each class of transaction, account balance, and disclosure that is identified as significant during the risk assessment procedures. In addition, an understanding of controls will be obtained for any significant risk, fraud risk and risks for which substantive procedures alone are not sufficient.

For each audit area deemed necessary, the design of the controls will be evaluated and determined whether to have been implemented. Tests of operating effectiveness of these controls will then be performed where deemed necessary. Based on these procedures, control risk for the applicable assertions will be assessed. This risk assessment will impact the nature, timing, and extent of substantive procedures performed.

Testing Phase

The third phase of our engagement approach consists of performing substantive tests to determine the following:

- Accuracy of the amounts included in the financial statements
- Completeness and consistency of footnote data
- Compliance with the laws and regulations identified in the planning phase that could have a direct and material effect on the trust fund schedules

Substantive tests principally involve obtaining or examining corroborating evidence to verify the propriety of the County's assertions related to the financial statements. To ensure we meet the accelerated deadlines, we will perform certain testing-phase steps at the same time we perform certain internal-control-phase steps.

Using the PPC audit program guides, we will perform the substantive tests, which will provide reasonable assurance as to the validity of the information provided by the accounting system. Substantive testing involves obtaining or examining corroborating evidence to verify the propriety of reported balances and the related management assertions that are embodied in the Schedules. The substantive test procedures generally include third-party confirmations and other balance verification procedures, recalculations and other re-performance procedures, inspection of supporting documentation, analytical reviews, and financial analysis. We will document our test work, including the nature, timing, and extent of tests performed, and the conclusions reached. Our documentation will include the following:

- For tests involving sampling: Audit sampling will be utilized in designing our tests of controls, substantive tests of balances and classes of transactions and tests of compliance with laws and regulations. Typically, a non-statistical sampling approach is used. Our firm uses the PPC practice aids and Smart Tools in documenting and testing audit samples. The methodology suggested in this practice aid was adapted from guidelines in the *AICPA Audit Guide, Audit Sampling—New Edition as of May 1, 2019*.

Using the practice aid, for each sample we will document the following:

- Factors considered
- Sample size calculation
- Selection methodology
- Audit sampling test results

In planning the sample, we determine the audit objective of the test, define the population, and define deviation conditions. In determining the sample size, we consider factors such as the acceptable risk of assessing control risk too low, the risk of incorrect acceptance, the tolerable rate of control failure or misstatement, the expected population deviation rate, and the effect of population size. Sample size

selected is also based on the frequency of controls (i.e. daily, monthly, recurring, etc.) and on the number of transactions within a population for substantive tests. Large populations and frequently operating controls usually involve a sample minimum of 60 items. Sample results are projected to the population.

- For substantive analytical procedures: Analytical tests of balances will also be performed during the substantive testing phase of the audit. These tests are performed using related account balances, ratios and trends to provide evidence of the reasonableness of account balances. The extent of the analytical procedures is impacted by the risk of material misstatement and the tests of internal controls over the audit area. Financial and nonfinancial data are accumulated throughout the audit to assist in designing and performing substantive analytical procedures.

Based on our analysis of the County’s fiscal year 2018 audit report, we anticipate performing the following substantive procedures at a minimum.

Process	Other Substantive Procedures
Cash and Cash Equivalents	Re-perform December reconciliations, analytical reviews, detail tests of deposits and withdrawals
Fixed Assets, additions, deletions, depreciation expenditure and Investments in Fixed Assets Net of Related Debt,	Obtain support documentation and analytically review for reasonableness, perform substantive analysis of expense
Taxes, Intergovernmental, Fines and Forfeitures, License and Permits and Charges for Services and related Receivables, Due from others, Notes Receivable, Transfers In,	Confirm with outside agencies, Obtain support documentation and analytically review for reasonableness, perform substantive analysis of revenue
Accrued Payroll & related benefits liability, Accounts Payable, Retirement Payable, Other Post Employment Benefits Payable, Net Pension Obligations Payable, Compensated Absences Payable, Due to others, Transfers out, Deferred Revenue, Instruction, Support Services, and Food Services Expenses	Obtain support documentation and analytically review for reasonableness, perform substantive analysis of expense
Long Term Obligations – Due within one year and more than one year, principal/interest payments. Pension, OPEB liabilities and Deferred In Flows and Out Flows.	Obtain support documentation and analytically review for reasonableness, perform substantive analysis of expense
Cumulative Results of Operations and roll forward of Net Assets and Fund Balances	Roll forward and perform fluctuation analysis

Our team will have multiple personal computers on site to automate certain functions. Automation makes engagement process more efficient and allows our professionals more time to analyze data and solve problems. We will use personal computers to automate analytical reviews, audit programs, system documentation, and detailed work papers; calculate statistical sample sizes and select sample items; test down load files; and automate various other tasks to produce an efficient and professional work product. Our work papers will include planning memoranda, internal control memoranda, spreadsheets, analytical reviews, and internal and external memoranda in Microsoft Word and Excel (format).

Our IS auditors have developed computer assisted auditing techniques (CAATs) using our computer tools. The use of computers and our audit software enables our staff to perform the following functions electronically:

- Directly load client files into our microcomputer systems
- Update financial analyses and benchmarking indices

- Prepare or revise internal control analyses
- Select and analyze statistical and non-statistical audit samples for use in compliance and substantive audit test
- Exchange data among our offices, using our email system
- Track audit adjustments and their effect on financial statement balances

The following summarizes certain automated software available to our audit team.

Audit Software	Application	Benefits
Pro-Systems FX Paperless Software	Documents and manages audit strategy and execution	Improves audit team communication and efficiency
CAATs Automation Tools (ACL Software)	Enables automated data extraction, analysis, and reporting	Increases the efficiency of the audit
Cobit (ISAACA)	Models for microcomputer and mainframe based internal control documentation and review	Provides customized documentation in accordance with the Committee on Sponsored Organizations (COSO)
PPC Librarian	Professional accounting and auditing literature retrieval	Provides up to date guidance and audit programs
IT Control Reviews	IT documentation tool designed specifically for evaluating IT controls	Increases audit efficiency; minimizes time in documenting the IT control environment
IT Risk Management Benchmarking	Benchmarks the organization's key IT risk and controls against other organizations	Provides an objective means of reviewing the risk faced by an organization in relation to its use of IT

Our firm uses PPC Smart Tools and practice aids developed by PPC to assist in planning, audit program development, and other audit processes. Smart Tools is used with our CCH ProSystem fx Suite and is designed to streamline audit planning and management. The software ensures compliance with the AICPA Risk Assessment Standards and allows us to make updates throughout the audit. Smart Tools provides an audit workflow engine that guides us through planning to ensure that the proper program steps are in place to address a client's specific situation, including making sure all identified risks have associated program steps and vice versa. We can update risks, steps and content during the engagement, and all of these changes are flowed within and throughout the working papers to all of the necessary places. All of this is done from within the ProSystem fx Engagement paperless engagement management system, which handles the organization, rights management and version control for all working per documents

As the audit proceeds, our system continually monitors risks and steps to ensure that all risks are covered and all steps are eventually completed. The results and findings in each working paper are flowed automatically to all of the working papers that are affected. The system continually monitors changes and notifies users when working papers have changed, need to be updated, or need to be re-reviewed. All automatic entries include drill-downs back to the source information to provide transparency.

Due to our integration of PPC Practice Aids - Audits Local Governments and Single Audits (A-133) and ProSystem fx Engagement, many efficiencies are gained from the automated processes, allowing for a more cost-effective audit. During the audit, we also have access to built-in links to up-to-date research content in PPC's Smart Tools and Accounting Research Manager. Within the electronic audit file, we mainly use Microsoft Word, Microsoft Excel, and Adobe Acrobat.

The testing phase will also include tests to determine compliance with laws that could have a direct and material effect on the financial statements and any other laws/regulations that the audit committee, County

management, or others have identified as being significant to County. We will have identified these applicable laws and regulations as part of the planning phase. Our substantive tests of compliance with laws and regulations will include the following:

- Inquiries and observations
- Review of previously issued reports on compliance
- Discussions with County management and general counsel
- Inspection and re-performance

We will perform tests of the County's compliance with direct and applicable state laws and regulations utilizing the most current version of the WV Code to determine the audit steps to be performed. The Code includes the following compliance areas which will be tested as part of the engagement: budgetary, contracts and expenditures, debt, accounting and reporting, deposits and investments, as well as other direct and material laws. Our firm will also review the minutes of the commission and board meetings, grant agreements, loan agreements and make inquiries of management to identify other laws and regulations that require testing.

Reporting Phase

Based on the work performed in the planning, internal control, and testing phases, we will form our final conclusions and prepare our reports.

A final analytical review of the audited financial statements will be performed. This review helps to determine the adequacy of the evidence obtained during the audit and identify balances or relationships that are unexpected or that were not identified during the audit. The focus is to ensure that the audit procedures performed addressed all significant areas.

During the reporting phase, we will review the MD&A to ensure that is not materially inconsistent with the information contained in the principal financial statements and related footnotes. Regarding reported performance measures, we will verify the mathematical accuracy of any computations, ratios, and the presented percentage of financial and non-financial data, and determine if such measures are supported by source documentation. However, under current OMB guidance, we are not responsible for determining the accuracy of reported performance measures.

We will agree the basic financial statements to the general ledger and verify the mathematical accuracy of the basic financial statements. We will verify that the amounts in the footnotes are consistent with the amounts reported in the Schedules. In addition, we will use BHM CPA Group, Inc., PPC and GFOA checklists to verify that the financial statements and related footnotes are in accordance with financial accounting and reporting standards.

Because the scope and procedures were determined based on materiality determinations made during the planning phase, as well as preliminary assessments of risk, we will consider whether the extent of the procedures performed was adequate. We will also consider the final risk assessments made and the effects of any limitations on the scope of the procedures.

Final audit steps consist of the following:

- ***Evaluate materiality of misstatements.*** We will discuss the differences resulting from procedures completed with the audit committee and County management. We will encourage County to record adjustments for known errors and other misstatements. We will summarize any differences that are not recorded and evaluate these differences in relation to the financial statements. The senior, manager, engagement partner, and concurring review partner will review and approve the summary of unrecorded differences prior to issuing the report.

- **Question attorneys.** We will send general counsel legal inquiries to address any litigation, claims and assessments, and known noncompliance.
- **Review subsequent events.** Subsequent events are those events or transactions that occur after the end of the fiscal period, but before the report is issued. We will perform the following:
 - Gain an understanding of management’s procedures for identifying subsequent events
 - Read relevant reports and documents (i.e., financial reports, regulations, agreements, etc.)
 - Inquire of management as to the significant financial developments, internal actions, and external events impacting County
 - Request that general counsel update our previous inquiries on litigation, claims and assessments, and known noncompliance
 - For subsequent events that are identified, consider the effect of the events on the financial statements and related footnotes
- **Obtain management representations.** We will request written representations from management.
- **Consider related-party transactions.** Parties are considered related if one party has the ability either to control the other party or to exercise significant influence over the other party in making financial and operating decisions. We will inquire of management and be alert for the existence of related-party transactions during the engagement. We will consider the purpose, nature, and extent of related-party transactions to evaluate the presentation of related-party transactions in the Schedules.

We will prepare a summary memorandum (titled Matters for Attention) that summarizes the engagement results and demonstrates the adequacy of the procedures and the reasonableness of the conclusions reached. The Matters for Attention document is intended to bring together the significant decisions made after the preparation of the engagement plan. The Matters for Attention document is an internal document that describes or refers to other work papers describing the following items:

- Significant changes in the planned procedures and the results of the procedures
- The critical objectives, the procedures completed, and the results of these procedures
- Conclusions on other significant and/or unusual accounting and reporting matters
- Conclusions related to the involvement of specialists
- Assessments and conclusions of any differences or findings discovered
- Assessment of overall financial statement presentation
- Evaluation of significant subsequent events
- Assessment of the risk of material misstatement on the financial statements due to any fraud or errors identified
- Conclusions on whether evidence obtained, and our work papers are adequate to support our reports on the financial statements, internal control, and compliance with laws and regulations
- Conclusions on whether our procedures and our independent auditors’ reports are in compliance with Firm and professional standards
- Statement acknowledging the responsibilities of each engagement team member
- Confirmation that the work papers were reviewed by the appropriate engagement personnel

The manager and engagement partner will review the work papers to ensure they meet professional standards and are sufficient to support our reports. The engagement partner will review all areas considered critical to the engagement prior to the issuance of the reports. In addition, the concurring review partner will review selected work papers for quality-control purposes. In accordance with BHM CPA Group, Inc.’s policy, we will ensure that all work papers are reviewed by the preparer’s supervisor. The manager and engagement partner will supervise the team to verify that all review comments are addressed prior to issuance of the reports.

We will prepare and submit the draft reports as listed on page 5. The manager, engagement partner, and the concurring review partner, who is not directly involved in the engagement but who also has experience with County and government audit engagements, will review the reports to verify they are in accordance with the

reporting standards, BHM CPA Group, Inc. standards and professional standards. We will submit the draft and final reports by the deadlines.

We will also prepare a management letter, if necessary, that includes any findings/comments that are not required to be included in the reports noted above. For each comment we will include (1) a description of the comment; (2) the criteria used to assess the comment; (3) the cause of the comment; (4) any negative or potentially negative effects resulting from the comment; (5) BHM CPA Group, Inc.'s recommendation for correcting the comment; and (6) management's responses, including action plan.

We will prepare and submit the final reports and management letter after addressing the audit committee's and County's final comments on the report. We will then coordinate with the audit committee and County's management to schedule an exit conference to discuss engagement results and any pending matters.

We will have developed a complete and accurate work papers that document all work performed and support conclusions reached in accordance with document requirements included in the Yellow Book, BHM CPA Group, Inc. guidance, and AICPA standards, specifically Statement of Auditing Standards 96, *Audit Documentation*. We will provide the Auditor of State representatives easy access to our work papers during the course of the engagement. At the end of the engagement, we will store engagement work paper files and other pertinent reference documents under secured conditions for a minimum of five (5) years after the issuance of our final reports.

SIMILAR WV GOVERNMENT EXPERIENCE

**BERKELEY COUNTY COMMISSION
CABELL COUNTY COMMISSION
GREENBRIER COUNTY COMMISSION
JEFFERSON COUNTY COMMISSION
KANAWHA COUNTY COMMISSION
LINCOLN COUNTY COMMISSION
LOGAN COUNTY COMMISSION
MASON COUNTY COMMISSION
McDOWELL COUNTY COMMISSION
RITCHIE COUNTY COMMISSION
ROANE COUNTY COMMISSION
TAYLOR COUNTY COMMISSION**

Please note that our firm audits 120 other governmental entities in West Virginia and Ohio annually. These references can be made available upon request.

ENGAGEMENT BUDGET

The audit of the County will have the following staff assignment:

AUDIT AREA	EXECUTIVE	MANAGER	SENIOR	STAFF	TOTAL
Planning					
General	2	2	2	0	6
Internal Controls	2	2	2	0	6
Federal Awards	0	0	0	0	0
Fieldwork					
Federal Awards	0	0	0	0	0
Test of Control	2	4	4	8	16
General	2	4	4	6	16
State Compliance	4	8	4	20	36
Cash	0	2	2	4	8
Receivables and revenue	0	2	4	44	50
Expense and related liabilities	0	4	4	58	66
Debt	0	2	2	4	8
Capital Assets	0	1	2	4	7
Net Equity/Fund Balance	0	1	2	4	7
Completion					
Financial Statements	4	4	4	4	16
Meeting & other completion items	4	4	4	4	16
Total Hours	20	40	40	160	260

ENGAGEMENT PERSONNEL PROFILES

MICHAEL A. BALESTRA

Current position	Shareholder/Director		
Current employer	BHM CPA Group, Inc.		
Education	B.B.A., Accounting, Ohio University		
Professional certifications	CPA, CFE, CGFM, CITP, CISM		
Total years of experience	35	Years of audit experience	35
Proposed position	Engagement Partner	Years of County experience	33

Relevant experience

State and local government audit experience

- Mr. Balestra served as a engagement partner on financial statement and compliance audits of Counties, Cities, Villages, Townships, Towns, Special Districts, Board of Education, Colleges and Not for Profits conducted in accordance with *Government Auditing Standards* and the Single Audit Act. These audits involved accounting and auditing principles and techniques that closely resemble those of the County. His responsibilities include supervising and reviewing all phases of field work.
- Also, Mr. Balestra worked for 13 years as a Senior Auditor Manager for the Auditor of State of Ohio and has experience with an international accounting firm.

Professional accomplishments, affiliations, and other

Member, American Institute of Certified Public Accountants
 Member, Ohio, Kentucky, and West Virginia Society of Certified Public Accountants
 Member, Government Financial Officers Association
 Member, Association of Certified Fraud Examiners
 Member, Association of Government Accountants
 Member, Information Systems Audit and Control Association
 Member, Institute of Internal Auditors

Selected Continuing professional education (last three years)

Course	Participant (P)/ Instructor (I)	CPE Hours	Date
Uniform Cost Report Training	P	12	01/17
Emerging Trend In Fraud Investigation and Prevention Conference	P	12	05/17
The Higher Education Accounting Forum	P	18	05/17
AOS Combined IPA Conference	P	8	08/17
Emerging Trend In Fraud Investigation and Prevention Conference	P	16	05/18
Not for Profit Conference	P	8	06/18
WV Department of Administration FARS Training	P	1	07/18
OSCPA/AOS Combined IPA Conference	P	8	08/18
AOS Community School Training	P	6	08/18
Emerging Trend In Fraud Investigation and Prevention Conference	P	16	05/19
Governmental Accounting and Auditing	P	16	05/19
WV Department of Administration FARS Training	P	1	07/19

BRENDEN BALESTRA

Current position	Senior Audit Manager		
Current employer	BHM CPA Group, Inc.		
Education	B.B.A., Accounting, Liberty University		
Professional certifications	CPA, CISA, CGEIT		
Total years of experience	20	Years of audit experience	20
Proposed position	Senior Audit Manager	Years of County experience	20

Relevant experience

State and local government audit experience

- Mr. Balestra served as an Senior Audit Manager on financial statement and compliance audits of Counties, Cities, Villages, Townships, Towns, Board of Education, Colleges, Special Districts and Not for Profits conducted in accordance with *Government Auditing Standards* and the Single Audit Act. These audits involved accounting and auditing principles and techniques that closely resemble those of the County. Mr. Balestra's responsibilities include supervising and reviewing all phases of field work and completing field work.

Professional accomplishments, affiliations, and other

Member, Association of Government Accountants
 Member, American Institute of Certified Public Accountants
 Member, Ohio Society of Certified Public Accountants

Selected Continuing professional education (last three years)

Course	Participant (P)/ Instructor (I)	CPE Hours	Date
Uniform Cost Report Training	P	12	01/17
Emerging Trend In Fraud Investigation and Prevention Conference	P	12	05/17
The Higher Education Accounting Forum	P	18	05/17
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WV Department of Administration FARS Training	P	1	07/18
OSCPA/AOS Combined IPA Conference	P	8	08/18
AOS Community School Training	P	6	08/18
Emerging Trend In Fraud Investigation and Prevention Conference	P	16	05/19
Governmental Accounting and Auditing	P	16	05/19
WV Department of Administration FARS Training	P	1	07/19

TIM LOPER

Current position	Audit Manager		
Current employer	BHM CPA Group, Inc.		
Education	B.S., Accounting, Shawnee State University		
Professional certifications	CGAP		
Total years of experience	20	Years of audit experience	20
Proposed position	Audit Manager	Years of County experience	20

Relevant experience

State and local government audit experience

- Mr. Loper served as a Audit Manager on financial statement and compliance audits of Counties, Cities, Villages, Townships, Towns, Special Districts, Boards of Education, Colleges and Not for Profits conducted in accordance with *Government Auditing Standards* and the Single Audit Act. These audits involved accounting and auditing principles and techniques that closely resemble those of the County. Mr. Loper’s responsibilities include completing all phases of field work.

Professional accomplishments, affiliations, and other

Member, Association of Government Accountants
 Member, Institute of Internal Auditors

Selected Continuing professional education (last three years)

Course	Participant (P)/ Instructor (I)	CPE Hours	Date
Uniform Cost Report Training	P	12	01/17
Emerging Trend In Fraud Investigation and Prevention Conference	P	12	05/17
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Governmental Accounting and Auditing	P	16	05/19
WV Department of Administration FARS Training	P	1	07/19

APPENDIX A
PEER REVIEW LETTER

PEER REVIEW PROGRAM

April 19, 2018

Jeffrey Harr
BHM CPA Group Inc.
129 Pinckney St
Circleville, OH 43113-1627

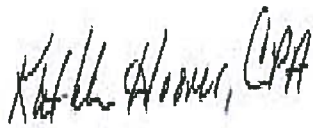
Dear Jeffrey Harr:

It is my pleasure to notify you that on April 19, 2018, the Ohio Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is November 30, 2020. This is the date by which all review documents should be completed and submitted to the administering entity.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Thank you for your cooperation and support of the profession's practice-monitoring programs.

Sincerely,

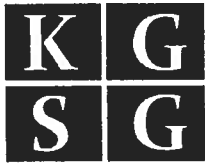


Kathleen M. Hoover, CPA, Chair
OSCPA Peer Review Committee
peerreview@ohiocpa.com 614-764-2727
The Ohio Society of CPAs

CC: Lori Dearfield

Firm Number: 900010081709

Review Number: 540781



**Kelley Galloway
Smith Goolsby, PSC**
Certified Public Accountants and Advisors

1200 Corporate Court • P. O. Box 990 • Ashland, Kentucky 41105
• Phone (606) 329-1811 (606) 329-1171 • Fax (606) 329-8756 (606) 325-0590
• Web www.ksgcpa.com Member of **Allina** GLOBAL

REPORT ON THE FIRM'S SYSTEM OF QUALITY CONTROL

November 28, 2017

To the Partners of
BHM CPA Group, Inc.
and the Peer Review Committee of the Ohio Society of CPA's

We have reviewed the system of quality control for the accounting and auditing practice of BHM CPA Group, Inc. (the firm) in effect for the year ended May 31, 2017. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under the *Government Auditing Standards*, including compliance audits under the Single Audit Act, and audits of employee benefit plans.

As part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of BHM CPA Group, Inc. in effect for the year ended May 31, 2017, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency (ies)* or *fail*. BHM CPA Group, Inc. has received a peer review rating of *pass*.

Kelley Galloway Smith Goolsby, PSC

Kelley Galloway Smith Goolsby, PSC

LISA K. THORNBURG, CPA

2514 BEDFORD CHAPEL ROAD

MILTON, WV 25541

(304) 617-2960 Phone::(304) 743-8192 Fax

ThornburgCPA@aol.com

December 27, 2019

Jefferson County Commission and
Jefferson County Historic Landmark Commission

Thank you for sending us your Request for Proposal for audit services. However, our firm will not be submitting a bid proposal at this time because our schedule is full through the requested issue date of March 24, 2020.

Sincerely,

Lisa K. Thornburg

Lisa K. Thornburg, CPA

Suttle & Stalnaker -
no bid.



**Suttle &
Stalnaker**

Certified
Public
Accountants

A Professional Limited Liability Company

December 26, 2019

Ms. Michelle Gordon, Finance Director
Jefferson County Commission
PO Box 250
124 E Washington Street
Charles Town, West Virginia 25414

Dear Ms. Gordon:

Thank you for the opportunity to bid on RFP #19-159 for the financial and compliance audits of the Jefferson County Commission and Jefferson County Historic Landmarks for the year ended June 30, 2019. However, based on the timing of your service needs and an analysis of our present workload, we have determined that we will be unable to bid on this project this year. We would be interested in bidding on future audits or other projects that may arise in the future. Again, thank you.

Very truly yours,

Chris Dewese, CPA, CGMA
Member of Suttle & Stalnaker, PLLC

CDD/ddf

The Virginia Center
1411 Virginia Street, East | Suite 100
Charleston, WV 25301

MAIN (304) 343-4126
FAX (304) 343-8008

Towne Square | 201 Third Street
PO Box 149
Parkersburg, WV 26102

MAIN (304) 485-6584
FAX (304) 485-0971

Wharf District
68 Clay Street | Suite C
Morgantown, WV 26501

MAIN (304) 554-3371
FAX (304) 554-3410

suttlecpas.com
cpa@suttlecpas.com

Requisitions

- Back
- Excel
- Allocate
- Mass Duplicate
- Custom Interface
- Notes
- Actions/ Approvers
- Release
- Activate
- My Approvals
- Attach

Requisition: 2020/20023

Released, Laura Kuhn, 01/08/2020

Total Cost: \$23,382.00

Requisition

Vendor Quotes (0) General Notes (0)

Fiscal Year* 2020
 Requisition Number* 20023
 Created Date* 01/08/2020

Department* (960) C/O FUND-GENERAL GOVERNMENT ... View

Commodity ... View

Description 2020 FORD ESCAPE AWD FOR THE ENGINEERING DEPT

Buyer ...

- Project Accounts Applied on this requisition.
- Notify Originator When Converted or Rejected
- Notify Originator of Overages
- Receive by Amount
- Three Way Match Required
- Inspection Required

by ...

Items (1)

Add Item

Line	Description	Qty	UOM	Unit Price	Line Total	GL Account
1	2020 FORD ESCAPE AWD - LOWEST BID RECEIVED FROM KE	1.00	EACH	\$23,382.00000	\$23,382.00	E (246960-445900) CAPITAL OUTLAY-EQUIPMENT





KENT PARSONS FORD, Inc.

PO Box 783 • Martinsburg, WV 25402
1400 Shepherdstown Road • Martinsburg, WV 25404
Phone 304-263-3344



L I N C O L N
American Luxury

JANUARY 6 2020

JEFFERSON COUNTY COMMISSION
MAINTENANCE DEPT
128 INDUSTRIAL BLVD
KEARNEYSVILLE WV 25430

WE ARE PLEASED TO SUBMIT THE FOLLOWING BID.

ONE 2020 FORD ESCAPE ALL WHEEL DRIVE
INCLUDING THE FOLLOWING

S TRIM LEVEL	POWER WINDOWS
POWER LOCKS	CRUISE CONTROL
CLIMATE CONTROL AIR CONDITIONING	
TILT STEERING COLUMN	REAR WINDOW DEFROSTER
BLIND SPOT INFORMATION SYSTEM	LANE KEEPING ASSIST
PRECOLLISION ASSIST	4 WHEEL ANTI LOCK DISC BRAKES

WE WILL FURNISH THE ABOVE VEHICLE FOR THE AMOUNT OF \$23382.00.

YOURS TRULY

BRETT WRIGHT
SALES REPRESENTATIVE

www.parsonsford.com



DESCRIPTION	Fund 001 CO.	Fund 003 Dog	Total
Gross Wages	\$ 405,420.54	\$ -	\$ 405,420.54
	\$ -		
6.2% Tax Payable OASDI	\$ 24,049.55	\$ -	\$ 24,049.55
1.45% Tax Payable HI	\$ 5,624.60	\$ -	\$ 5,624.60
Fed Withholding	\$ 37,098.22	\$ -	\$ 37,098.22
WV State Withholding	\$ 17,213.58	\$ -	\$ 17,213.58
PERS Retirement Deduct 4.5%	\$ 10,113.70	\$ -	\$ 10,113.70
PERS Retirement Deduct 6%	\$ 4,635.69		\$ 4,635.69
Hosp. Pre-Tax	\$ 14,783.00		\$ 14,783.00
Cancer/ICU Pre-Taxed	\$ 656.33		\$ 656.33
Cancer/ICU Not Pre-Taxed	\$ 950.20		\$ 950.20
Optional Life Not Pre-Taxed	\$ 2,068.41		\$ 2,068.41
Christmas Club	\$ 5,070.00		\$ 5,070.00
Wage Attach #1	\$ 169.39		\$ 169.39
Wage Attach #3	\$ 500.00		\$ 500.00
DSRS Retirement Deduct 8.5%	\$ 6,711.11		\$ 6,711.11
457 - Nationwide	\$ 849.00		\$ 849.00
457I - Empower	\$ 1,980.00		\$ 1,980.00
457R - Roth	\$ 640.00		\$ 640.00
MD State Tax	\$ 575.07		\$ 575.07
D/VF	\$ 1,707.31		\$ 1,707.31
VA. State Tax	\$ 118.05		\$ 118.05
COLONIAL(PLUS)	\$ 81.60		\$ 81.60
uniforms	\$ -		\$ -
Total Deductions	\$ 135,594.81	\$ -	\$ 135,594.81
			\$ -
Net Wages Total	\$ 269,825.73	\$ -	\$ 269,825.73
Payroll Date	26-Dec-2019		



DESCRIPTION	Fund 001 CO.	Fund 003 Dog	Total
Gross Wages	\$ 420,893.02	\$ -	\$ 420,893.02
	\$ -		
6.2% Tax Payable OASDI	\$ 25,033.47	\$ -	\$ 25,033.47
1.45% Tax Payable HI	\$ 5,854.64	\$ -	\$ 5,854.64
Fed Withholding	\$ 39,106.54	\$ -	\$ 39,106.54
WV State Withholding	\$ 18,091.21	\$ -	\$ 18,091.21
PERS Retirement Deduct 4.5%	\$ 10,149.18	\$ -	\$ 10,149.18
PERS Retirement Deduct 6%	\$ 5,502.28		\$ 5,502.28
Hosp. Pre-Tax	\$ 14,763.00		\$ 14,763.00
Cancer/ICU Pre-Taxed	\$ 656.33		\$ 656.33
Cancer/ICU Not Pre-Taxed	\$ 950.20		\$ 950.20
Optional Life Not Pre-Taxed	\$ 2,078.81		\$ 2,078.81
Christmas Club	\$ 5,070.00		\$ 5,070.00
Wage Attach #1	\$ 169.39		\$ 169.39
Wage Attach #3	\$ 500.00		\$ 500.00
DSRS Retirement Deduct 8.5%	\$ 7,580.26		\$ 7,580.26
457 - Nationwide	\$ 849.00		\$ 849.00
457I - Empower	\$ 1,980.00		\$ 1,980.00
457R - Roth	\$ 640.00		\$ 640.00
MD State Tax	\$ 550.63		\$ 550.63
D/VF	\$ 1,707.31		\$ 1,707.31
VA. State Tax	\$ 129.83		\$ 129.83
COLONIAL(PLUS)	\$ 81.60		\$ 81.60
uniforms	\$ 95.00		\$ 95.00
Total Deductions	\$ 141,538.68	\$ -	\$ 141,538.68
			\$ -
Net Wages Total	\$ 279,354.34	\$ -	\$ 279,354.34
Payroll Date	9-Jan-2020		



AGENDA REQUEST FORM
www.jeffersoncountywv.org



Name: **Jacki Shadle**

Department or Organization: **County Clerk**

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

Date Requested – 1st Choice: **January 16, 2020**

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

Date Requested – 2nd Choice:

Subject (*Wording to be placed on agenda*): **Approval of employment for Finance Clerk**

Please provide the County Commission with a description of your request or presentation, including any background information:
Employee information will be provided during the meeting.

Is this a funding request? **Y/N**

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

AGENDA REQUEST FORM
www.jeffersoncountywv.org



Name: Stephen S. Allen, Director

Department or Organization: Jefferson County Office of Homeland Security and Emergency Management

Estimation of amount of time needed for appointment: 10 minutes

Date Requested – 1st Choice: January 16, 2020

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

Date Requested – 2nd Choice:

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

1. Recommendation from JCHSEM Steering Committee for reappointments to the JCHSEM Steering Committee
2. Approval of the 2018 Emergency Management Performance Grant application

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

1. Appointments to the JCHSEM Steering Committee are for a period of 2 years. These reappointments are recommended by the current committee and final approval is from the County Commission. (Please see attached letter from the Committee)
2. Each year, JCHSEM has the opportunity to apply for a grant that reimburses the County Commission for a portion of our salaries and planning dollars spent in return for our staff doing required training, participation in disaster exercises, updating our Emergency Operations Plan, participation in state director's meetings, and other state-required activities.

Is this a funding request? No

If so, how much? N/A

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

1. I move to approve the recommendation of the JC HSEM Steering Committee for the reappointments of the following people to serve on the JCHSEM Steering Committee, per their letter (dated January 8, 2020), for a term of 2 years beginning January 31, 2020 John Sherwood, representing the Chamber of Commerce; Ed Smith, representing the fire service; Sanford "Sandy" Green, representing WV Homeland Security and Emergency Management; Jeff Polczynski, representing the Emergency Communications Center; Thomas Butcher, representing the Utility Company; Donald L. Grubb, Jr., representing Jefferson Medical Center; and Paula Marrone-Reese, representing non-profit.
2. I move to approve the 2018 Emergency Management Performance Grant application.

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

If not attached, explain:

Attachment:

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

Contact information:

Email address: sallen@jeffersoncountywv.org. Phone Number: 304-728-3290

FOR COMMISSION STAFF USE ONLY – FINANCIAL IMPACT/COMMENTS





Jefferson County Homeland Security and Emergency Management
28 Industrial Blvd., Suite 101
Kearneysville, WV 25430

Jefferson County Commissioners:
Patsy Nolan, President
Jane Tabb, Vice President
Joshua Compton
Caleb Hudson
Ralph Lorenzetti

Jefferson County Homeland Security and Emergency Management Steering Committee:
John Sherwood, Chair, Chamber of Commerce Representative
Ed Smith, Vice Chair, Fire and Rescue Representative
Donald Grubb, Health Representative
Vacant, Mass Care Representative
Paula Marrone-Reese, Non-Governmental Organization Representative
Mason Carter, Jefferson County Department of Engineering Representative
Jeffrey A. Polczynski, EHP, Jefferson County Emergency Communications Center Representative
Jane Tabb, County Commission Representative
Kelly Parsons, Private Industry Representative
Pete Dougherty, Sheriff, Law Enforcement Representative
Thomas Butcher, Utilities Representative
Vacant, Jefferson County Development Authority Representative
Sanford "Sandy" Green, Region 3 Homeland Security Area Liaison
Holly Frye, Shepherd University Service Learning Program Education Representative

Staff:
Stephen S. Allen
Director
304-728-3299-Office
304-278-8223-Mobile
sallen@jeffersoncountywv.org

James M. Sager
Deputy Director/Planner/Program Manager
304-728-3223-Office
304-223-4227-Mobile
jsager@jeffersoncountywv.org

Brianna L. Gustafson
Administrative Assistant/Public Information Officer/Volunteer Coordinator
304-728-3214-Office
304-278-8132-Mobile
bgustafson@jeffersoncountywv.org

Fax: 304-728-3320

January 8, 2020

Jefferson County Commission
P.O. Box 250
Charles Town, WV 25414

Dear Commissioners,

At a meeting of the Jefferson County Homeland Security and Emergency Management Steering Committee on Friday, October 25, 2019, a motion by the body was unanimously passed to propose to you the following list of names as reappointments on the committee:

John Sherwood, Chair, representing the Chamber of Commerce
Ed Smith, Vice Chair, representing the fire service
Sanford "Sandy" Green, WV Homeland Security and Emergency Management Representative
Jeff Polczynski, Director, Emergency Communications Center
Thomas Butcher, First Energy, representing the Utility Company
Donald L. Grubb, Jr., representing Jefferson Medical Center
Paula Marrone-Reese, Good Shepherd Interfaith Volunteer Caregivers, representing non-profit

Others on the Steering Committee that are not up for reappointment this year who will be continuing their service are:

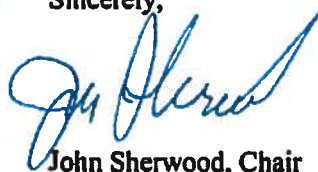
Pete Dougherty, Sheriff of Jefferson County, representing Law Enforcement
Kelly Parsons, Nichols, DeHaven, and Associates, representing the private sector
Holly Morgan-Frye, Shepherd University representing education
Mason Carter, representing the Jefferson County Engineering Department
Jane Tabb, County Commission representative

Due to the continued vacancy for a Director of the Jefferson County Development Authority, as well as the recent vacancy of the Disaster Program Manager at the American Red Cross, these two positions will not be appointed at this time.

Per the bylaws, "The Steering Committee shall consist of fourteen members, appointed by the County Commission. Appointments shall be made for a period of two years. New appointments or reappointments will be made at the first meeting of each calendar year."

Thank you for your continued support!

Sincerely,



John Sherwood, Chair

Applicant Information

Recipient Name: Jefferson County Commission

Type of Agency: County

Address: P.O. Box 250

City, State, Zip: Charles Town, WV 25414-0250

Phone: (304) 728-3282

WV DHSEM Region: Region 3

Project Director: Stephen S. Allen

Address: 28 Industrial Blvd., Suite 101

City, State, Zip: Charles Town, WV 25414-2740

Phone: (304) 728-3290

Email: sallen@jeffersoncountywv.org

Fiscal Officer: Michelle Gordon

Fiscal Agent: Jefferson County Commission President

Address: P.O. Box 250

City, State, Zip: Charles Town, WV 25414-0250

Phone: (304) 724-8425

Email: mgordon@jeffersoncountywv.org

OASIS #: 000000211969

Applicant DUNS: 077414548

Applicant FEIN: 556000333001

Project Narrative

Project Title:

2018 Jefferson County, WV Homeland Security and Emergency Management Program

Overview

This grant will enhance and maintain all phases of the homeland security and emergency management program for our department (mitigation, preparedness, prevention, response, and recovery). Our county of 54,000 + residents continues to grow at an alarming rate, presenting us with unique needs in order to keep pace with the demands of our ever-growing population. The funds will primarily fund the salaries, in that our 3 full-time employees pay and benefits consume all, if not more, than the allotted funds available to us through the grant. With that said, we have a comprehensive emergency management program that meets the criteria for this grant.

Planning

Jefferson County will continue to participate in the Threat Hazard Identification and Risk Assessment (THIRA) using the "whole-community" approach to the planning process, engaging various stakeholders through the process. We will include utilizing LEPC meetings, planning meetings, one-on-one discussions as well as, reviewing previous AAR's and Improvement Plans. The Emergency Operations Plan (EOP) will be reviewed and, if deemed necessary, based upon the findings of CPG-101 evaluation matrix, and other information gained through "whole community" stakeholder information participation, will be updated to continue to revise our plan to "ESF-based" format. We expect to review the Basic Plan including the Direction and Control Annex for appropriateness for our needs, as well as the Public Health and Medical Services (ESF-8) this year. For 2018 we are also updating our Multi-Jurisdiction Hazard Mitigation Plan.

Organization

For the year 2018, Jefferson County employs a full time director (Stephen Allen), a full time deputy director/planner/program manager (James Sager) and a full time administrative assistant/public information officer/volunteer coordinator (Brianna Gustafson). All staff personnel have successfully passed a background investigation, have been sworn in per WV State Code 5-15-5, and each have been issued a state PIV-I Credential. We are all users of ETeam, HSIN, and have internet access, email support, and use ETeam during actual events and exercises, as well as, for weekly and monthly ETeam training requirements. The grant will allow for the salary and benefits for the 3 full-time employees as well as for cell phones for the employees and a "hot spot" for use by the Director for access to Computer Aided Dispatch (CAD) from his vehicle.

Equipment

We have a designated emergency operations center (EOC) complete with laptop computers and phones available for use by up to 17 representatives of our partner organizations which staff the EOC in the event of activations. We hope to update our audiovisual equipment (TV/monitors) by purchasing 4 new TV/monitors to enhance our ability to keep situational awareness and a common operating picture available to the EOC staff. Software contracts are also needed for the EOC and day-to-day emergency management for NIXLE, our alert notification system, Orion Damage Assessment software, and CERVIS, which helps us with volunteer management.

Training

Item 1-Public Information: We will complete at least 24 hours of training for the community this year, to include winter weather hazards training, Disaster Ready Kids training, having a booth for 7 days at the Jefferson County Fair, Disaster Preparedness for Senior Citizens and activities within our annual Program for Public Information.

Item 2-Training for Emergency Management Personnel

All JCHSEM staff has completed all required NIMS training and the FEMA Professional Development Series. All staff has completed IPAWS training. All emergency management staff will complete, at least, one training course during the year.

Exercise

Jefferson County will participate in the WV Homeland Security Region 3 Exercise Series: Derecho Super Cell (Planning Meetings, TTX, FE, FS, and AAR/IP meetings). All of these exercises are HSEEP-compliant and an AAR/IP is developed for them.

Budget Information Directions

Allowable costs are divided into the categories of (1) Planning; (2) Organization; (3) Equipment; (4) Training; and (5) Exercises.

Please complete each of the following tabs. Note: you will **ONLY** need to complete the tabs for which EMPG Funds are being requested.

Planning

Provide a detailed description of how the EMPG funds will be used to support planning. Please list the plans, policies, or related documents which will be reviewed/written/updated using EMPG funds. Include a description of how the funds will be used (i.e. copying expenses, office supplies). Provide as much detail as feasible including intended outcomes and timeframes. Do **NOT** include personnel expenses in this category.

Organization

Provide a detailed description of how the EMPG funds will be used to support the organization. Please list how the funds will be used. If the EMPG funds are used to support personnel, provide the name, job title, and salary/benefits proposed to be covered. Provide as much detail as possible. All personnel paid in part or in full **MUST** be listed in the Organization section. The names are essential to enabling us to validate to auditors that we are complying with all grant requirements. Utility expenses must be commensurate with the size and function of the Emergency Management agency.

Equipment

Provide a detailed description of how the EMPG funds will be used to purchase equipment. Please list the makes and model of equipment proposed to be purchased. In addition, provide a description of the item. For instance, "We propose purchasing ten (10) XYZ-1234 Dual-Band Portable Radios for the Incident Management Team." Provide as much detail as feasible.

Training

Provide a detailed description of how the EMPG funds will be used to provide jurisdictional training. Please provide the title, description, organization/agency conducting the training, and any other supportive information. Provide as much detail as feasible. Do **NOT** include personnel expenses (salary/benefits) in this category. Travel to training can be included in this category.

Exercise

Provide a detailed description of how the EMPG funds will be used to support/conduct exercises. If a contractor is being used to help develop/conduct the exercise it would be listed on this budget page. Do **NOT** include personnel expenses (salary/benefits) in this category. Supplies, travel, food, and other exercise planning and evaluation expenses are allowable.

Matching		Justification/Explanation	Matching Funds	DHSEM Use Only Approved Amount
Direct Cash Match				
			\$0	\$0
			\$0	\$0
			\$0	\$0
Total Direct Cash Match			\$0	\$0
In-Kind Match		Justification/Explanation	Matching Funds	Approved Amount
			\$0	\$0
			\$0	\$0
			\$0	\$0
			\$0	\$0
			\$0	\$0
			\$0	\$0
			\$0	\$0
In-Kind Totals			\$0	\$0
Totals			\$0	\$0

Organization

Proposed Activity

Justification/Explanation

Requested Funds

DHSEM Use Only Approved Amount

Cell telephone bills	Cell phones for each full time employee. Director, Deputy director, and Administrative assistant/PIO. Normal cost annually is \$2,400.	\$1,200	\$0	\$0
		\$0	\$0	\$0
		\$0	\$0	\$0
		\$0	\$0	\$0
		\$0	\$0	\$0
		\$0	\$0	\$0

Name

Position Title

Total Salary

Total Benefits

Total Salary/Benefits

Requested Funds

Approved Amount

Barbara J. Miller	Director	\$9,996	\$956	\$10,952	\$5,476	\$0
Stephen S. Allen	Director	\$71,894	\$23,107	\$95,002	\$47,501	\$0
Brandon Vallee	Administrative Ass/PIO/Volunteer Coordinator	\$42,676	\$16,843	\$59,520	\$29,760	\$0
James M. Sager	Deputy Director/Planner/Program Manager	\$20,845	\$12,080	\$32,925	\$16,463	\$0
					\$0	\$0
					\$0	\$0
					\$0	\$0
					\$0	\$0
Totals				\$198,399	\$100,400	\$0

Equipment

<u>Equipment Item</u>	<u>AEL</u>	<u>Requested Quantity</u>	<u>Justification/Explanation</u>	<u>Requested Funds</u>	<u>DHSEM Use Only</u> <u>Approved</u>
50" TV/Monitor	04MD-03-DISP	4	Video Displays for Common Operating Picture for keeping EOC personnel aware of conditions. \$2000	\$1,000	\$0
Mounting brackets for 50" TV/Monitors	04MD-03-DISP	4	Wall mounting brackets for video displays. \$115	\$58	\$0
Martin-Yale folder machine	21GN-00-OCEQ	1	For folding documents which are distributed to the public, businesses, and other governmental agencies. \$1376	\$688	\$0
Nixle Engage Notification System	04AP-09-ALRT	1	Mass Notification System. \$3800	\$1,900	
CERVIS Volunteer Management System	21GN-00-CCEQ	1	Volunteer Management System for CERT and EOC staffing. \$1500	\$750	
Futurity/ORION Damage Assessment System	04AP-03-GISS	1	Damage Assessment Software for disasters. \$1000	\$500	
Totals				\$4,896	\$0

Conditions and Assurances

This program is conditioned upon and subject to compliance with the following Conditions and Assurances. By attaching a signature to page one (1), item ten (10), of this grant application, the applicant certifies and assures that it will comply with the following Conditions and Assurances, Regulations, Policies, Guidelines and Requirements of WVDHSEM, as further clarified in the Administrative Manual for this program; and with U.S. Department of Homeland Security and all other relevant Federal/State Regulations, Policies and Guidelines. These Conditions and Assurances apply to all EMPG federal and matching funds expended for purposes associated with this award.

All correspondence to the WVDHSEM, which is required and/or occurs as a result or action of any of the following Special Conditions and Assurances, or as a result of the administration of any WVDHSEM grant program, should be addressed to;

WV Division of Homeland Security and Emergency Management
ATTN: Emergency Management Performance Grant
1703 Coonskin Drive
Charleston, WV 25311

1 LAWS OF WEST VIRGINIA:

This application/contract shall be governed in all respects by the laws of the State of West Virginia. State procedures and practices will apply to all funds disbursed by WVDHSEM. In accordance with W, Va. Code Chapter 15-5-15, all emergency services staff must have undergone criminal background checks.

2 LEGAL AUTHORITY:

The applicant hereby certifies it has the legal authority to apply for the grant; that a resolution, motion or similar action has been duly adopted or passed as an official act of the applicant's governing body authorizing the filing of the application, including all understandings and assurances contained therein, and directly authorizes the person identified as the official representative of the applicant to act in connection with the application and to provide such additional information as may be required.

3 RELATIONSHIP:

The relationship of the sub-grantee to the WVDHSEM shall be that of an independent contractor, not that of a joint enterprise. The sub-grantee shall have no authority to bind the WVDHSEM for any obligation or expense without the express prior written approval from WVDHSEM.

4 OPERATIONAL WITHIN 90 DAYS:

If the project is not operational within 90 days of the specified project starting date, the grantee must submit a statement to WVDHSEM explaining the delay in implementation. Upon receipt of the 90-day letter, WVDHSEM may cancel the project and redistribute the funds to other project areas and/or eligible applicants.

5 WRITTEN APPROVAL OF CHANGES:

The sub-grantee must obtain prior written approval from WVDHSEM for all project changes (programmatic, fiscal or otherwise). Additionally, any budget revisions greater than 10% in aggregate must be approved by WVDHSEM.

6 CIVIL RIGHTS COMPLIANCE:

1. Title VI of the Civil Rights Act of 1964, as amended, 42 U.S.C. 2000 et seq.
2. Section 504 of the Rehabilitation Act of 1973, as amended, 29 U.S.C. 794
3. Title IX of the Education Amendments of 1972, as amended, 20 U.S.C 1681 et seq.
4. The Age Discrimination Act of 1975, as amended, 20 U.S.C. 6101 et seq.
5. Americans with Disabilities Act of 1990 (ADA): All recipients must comply with the requirements of Titles I, II, and III of the Americans with Disabilities Act, which prohibits recipients from discriminating on the basis of disability in the operation of public entities, public and private transportation systems, places of public accommodation, and certain testing entities (42 U.S.C. §§ 12101-12213).

7 PRESS RELEASE:

Release of information pertaining to this sub-grant must include the following information:

1. Grant amount;
2. State involvement (WV Division of Homeland Security and Emergency Management, WVDHSEM); and,
3. Federal involvement (U.S. Dept. of Homeland Security), along with the name of the Federal Source (EMPG) including the CFDA # 97.042

8 COMPLIANCE WITH FEDERAL RULES AND REGULATIONS:

Sub-grantee will comply with Title 2, Part 200 of the Code of Federal Regulations (Super Circular). The Super Circular supersedes Circulars A-21, A-87, A-89, A-102, A-110, A-122, A-133,

9 ACCESS TO RECORDS AND EQUIPMENT:

WVDHSEM, through any authorized representative, shall have access to and the right to examine all records, books, papers, documents, and equipment related to the sub-grant and to relevant books and records of contractors.

10 CONFLICT OF INTEREST:

No public official or employee of the sub-recipient agency; who performs any duties under the project, may participate in an administrative decision with respect to the project if such a decision can be expected to result in any benefit to that individual or that individual's immediate family.

11 POLITICAL ACTIVITY:

The restrictions of the Hatch Act, Pub. L. 93-433, 5 U.S.C. Chapter III, (as amended), concerning the political activity of government employees are applicable to state grantee staff members and other state and local government employees whose principal employment is in connection with activities financed, in whole or in part, by Title I grants. Under a 1975 amendment to the Hatch Act, such state and local government employees may take an active part in political management and campaigns, except they may not be candidates for office.

12 RELEASE OF INFORMATION:

All records, papers and other documents kept by recipients of grant funds are required to be made available to WVDHSEM. These records and other documents submitted to WVDHSEM and its sub-grantees, including plans and application for funds, reports, etc., are subsequently required to be made available to the U.S. Department of Homeland Security under the terms and conditions of the Federal Freedom of Information Act, 5. U.S.C. §552.

WVDHSEM recognizes that some information submitted in the course of applying for funding under this program, or provided in the course of its grant management activities, may be considered law enforcement sensitive or otherwise important to national or state security interests. This may include threat, risk, and needs assessment information, and discussions of demographics, transportation, public works, and industrial and public health infrastructures. While this information under federal control is subject to requests made pursuant to the Freedom of Information Act, 5. U.S.C. §552, all determinations concerning the release of information of this nature are made on a case-by-case basis by the US Division of Homeland Security FOIA Office, and may likely fall within one or more of the available exemptions under the Act.

Sub-recipient must consult applicable state and local laws and regulations regarding the release or transmittal of information to any entity which may be considered sensitive in nature. Applicants may also consult the WVDHSEM regarding concerns or questions about the release of potentially sensitive information under state and local laws.

13 NATIONAL AND STATE EVALUATION EFFORTS:

The Sub-grantee agrees to cooperate with any national and/or state evaluation efforts directly or indirectly related to this program as requested.

14 OBLIGATION OF PROJECT FUNDS:

Funds may not, without prior written approval from WVDHSEM, be obligated prior to the effective start date or subsequent to the termination date of the project period.

15 USE OF FUNDS:

Funds awarded through WVDHSEM may be expended **ONLY** for the purposes and activities specifically covered by the approved project description and budget. Further, this applies to funds awarded through budget revisions by WVDHSEM.

16 COMPLIANCE WITH FEDERAL PROCEDURES:

Sub-recipient agrees to comply with all requirements as set forth in the Financial Guidance which governs this program.

17 ALLOWABLE AND UNALLOWABLE COSTS:

Allowable and unallowable costs incurred under this grant shall be determined in accordance with the Super Circular and the WVDHSEM Allowable Cost Guidance.

18 NON-SUPPLANTING:

Federal funds must be used to supplement existing funds for program activities and may not replace (supplant) non-Federal funds that have been appropriated for the same purpose. Potential supplanting will be the subject of monitoring and audit. Violations can result in a range of penalties, including suspension of future funds under this program, suspension or debarment from Federal grants, recoupment of monies provided under this grant, and civil and/or criminal penalties. The sub-grantee hereby certifies that Federal funds made available under this grant will not be used to supplant state and local funds. Approved full-time positions must hire an additional individual to "backfill" the position.

19 MATCHING CONTRIBUTION:

If matching funds are allocated, the applicant assures that those funds shall be in addition to funds that would otherwise be made available for the proposed project by the recipients of grant funds and shall be provided on a project-by-project basis. Cash matching contributions are subject to the same expenditure guidelines established by WVDHSEM and the U.S. Department of Homeland Security for this grant program. All sub-recipients must maintain records that clearly show the source, the amount and the timing of all cash matching contributions. There is no waiver provision for any cash match requirements.

20 PROJECT INCOME:

All income earned by the sub-recipients as a result of the conduct of this project, must be accounted for and included in the total budget. Project income is subject to the same expenditure guidelines established by WVDHSEM and the U.S. Department of Homeland Security for this grant program. All sub-recipients must maintain records that clearly show the source, the amount and the timing of all project income. There is no waiver provision for the project income requirement.

21 CONSULTANT FEES:

Approval of this sub-grant does not necessarily indicate an approval of specific consultant rates. Please discuss rates with WVDHSEM.

22 SUSPENSION OF FUNDING:

WVDHSEM may suspend, in whole or in part, terminate, or impose other sanctions on any sub-grantee funds for the following reasons:

- Failure to adhere to the requirements, standard conditions, or special conditions and assurances of this program;
- Failure to submit reports;
- Filing a false certification in this application or in another report or document; or,
- Other-just cause.

23 SANCTIONS FOR NONCOMPLIANCE:

In the event of the sub-grantee's noncompliance with the terms, conditions, covenants, rules, or regulations of this grant, WVDHSEM shall impose such contract sanctions, as it may deem appropriate, including but not limited to:

- Withholding of payments to the sub-grantee until the sub-grantee complies;
- Cancellation, termination or suspension of the contract, in whole or in part; or,
- Refrain from extending any further assistance to the sub-grantee until satisfactory assurance of future compliance has been received.

24 SUBMISSION/RELEASE OF PROPOSED PUBLICATIONS:

The sub-recipient shall submit one copy of all reports and proposed publications resulting from this agreement to WVDHSEM twenty (20) days prior to public release. Any publications (written, visual, sound, or otherwise), whether published at the grantee's or government's expense, shall contain the following statements:

"This document [product] was prepared under a grant from the United States Department of Homeland Security, and the WV Division Homeland Security and Emergency Management. Points of view or opinions expressed in this document [product] are those of the authors and do not necessarily represent the official position or policies of the U.S. Department of Homeland Security, nor the WV Division Homeland Security and Emergency Management."

25 **PROPERTY ACCOUNTABILITY:**

The sub-recipient shall establish and administer a system to control, protect, preserve, use, maintain, and properly dispose of any property or equipment furnished it, or made available through a sub-grant by WVDHSEM. This obligation continues as long as the property is retained by the sub-recipient, notwithstanding the expiration of this agreement. Prior to sale, trade in or disposal of property, disposition instructions will be obtained from WVDHSEM. Sub-recipient assures inventory checks will be performed annually or pursuant to guidance promulgated in the Administrative Manual for this program, with copies provided to the WVDHSEM. The WVDHSEM reserves the right to inspect and review any equipment purchased with this sub-grant.

26 **REPORTS:**

Each sub-recipient shall submit such reports as WVDHSEM shall deem reasonably necessary to the execution of monitoring, stewardship and evaluation of programmatic and fiscal responsibilities.

Programmatic Reporting: Sub-recipient must complete and remit for Quarterly Reports.

Financial Reporting: Sub-recipient **MUST** submit to WVDHSEM complete requests for reimbursements with all backup documentation. Sub-recipient must include signed AEL equipment list, financial recap sheets, form 85-20, and all relevant documentation for your requests. Instructions will be provided separately.

27 **PURCHASING:**

When making purchases relevant to the sub-grant, the sub-recipient will, at a minimum, abide by applicable State and local laws, which address purchasing procedures by a state or local unit of government.

28 **PATENTS AND/OR COPYRIGHTS AND RIGHTS IN DATA:**

Sub-recipient acknowledges that WVDHSEM, and subsequently the U.S. Department of Homeland Security; reserves a royalty-free, non-exclusive, and irrevocable license to reproduce, publish, or otherwise use, and authorize others to use, for State or Federal government purposes: (1) the copyright in any work developed under an award or sub award; and, (2) any rights of copyright to which a recipient or sub recipient purchases ownership, in whole or in part, with State or Federal support. Sub-Grantee agrees to consult with the WVDHSEM regarding the allocation of any patent rights that arise from, or are purchased with, this funding.

29 **ENVIRONMENTAL AND HISTORIC PRESERVATION:**

Subgrantee shall comply with all applicable Federal, State, and local EHP requirements and shall provide any information requested to ensure compliance with applicable laws.

30 **INFORMATION SYSTEMS & COMMUNICATIONS EQUIPMENT:**

The sub-grantee agrees:

a. That all computer programs (software produced under this grant) will be made available to WVDHSEM for transfer to authorized users in the criminal justice/homeland security community without cost other than that directly associated with the transfer. The software will be documented in sufficient detail to enable potential users to adapt the system, or portions thereof, to usage on a computer of similar size and configuration.

b. To provide a complete copy of the computer programs and documentation, upon requests, to WVDHSEM. The documentation will include, but not be limited to, system description, operating instruction, program maintenance instructions, input forms, file descriptions, report formats, program listings, and flow charts for the system and programs.

c. That whenever possible all application programs will be written in standardized programming languages (i.e. Cobol, Fortran, C, C++, XML, etc.) or will adhere to Open Database Connectivity format for use on general operating systems that can be utilized on at least three different manufacturers of computer hardware with similar size and configuration capabilities.

With respect to communications initiatives and equipment, the sub-grantee agrees to the following:

Communications equipment is required to be compatible with the SAFECOM P25 trunked radio hierarchy and the WV State Interoperable Radio Network. Per Executive Order 5-14 all communications equipment requests must be reviewed and approved by the Statewide Interoperability Coordinator.

31 TIME EXTENSIONS:

In general, time extensions for this program are unallowable. Unexpended sub-grant funds remaining at the close of the sub-grant period shall be deobligated.

32 USE OF GRANT FUNDS TO ENACT LAWS, POLICIES, ETC.:

Sub-recipient understands and agrees that it cannot use any sub-grant funds, either directly or indirectly in support of the enactment, repeal, modification or adoption of any law, regulation or policy, at any level of government.

33 PROGRAM ACCOUNTABILITY - FEDERAL AUDIT REQUIREMENTS:

If an audit must be conducted pursuant to the Super Circular, a copy of the audit shall be submitted to SAA as well as to the Federal clearinghouse,

As of 10/1/04, the Federal clearinghouse is as follows:

Federal Audit Clearinghouse

Bureau of the Census

1201 E. 10th Street

Jeffersonville, IN 47132

34 PROGRAM ACCOUNTABILITY - STATE AUDIT REQUIREMENTS:

I.) Chapter 12, Article 4, Section 14 of the West Virginia Code, as amended, sets forth the audit requirements of corporations, associations or other organizations which receive state funds or grants. These audit requirements do not apply to units of local and state government. If applicable, this grant shall adhere to the audit requirements set forth in §12-4-14 at the time of award. All funds disbursed by SAA are appropriated by the WV Legislature; therefore all funds disbursed by the WVDHEM are considered state funds. The WVDHEM will notify the Legislative Auditor when a sub-grant is awarded which falls under the requirements of the WV Code.

As of 9/19/05, the requirements set forth by §12-4-14 are as follows: Any corporation, partnership, association, individual or other legal entity (not to include a state spending unit or a local government as defined in § 6-9-1a of the West Virginia Code, as amended) which receives one or more state grants or sub grants in the amount of \$50,000 or more in the aggregate in a state fiscal year shall file with WVDHEM a Report of the disbursement of these state funds. An OMB A-133 Audit or an audit conducted by a certified public accountant may be substituted for the Report. The Report shall be filed within two years of the end of the fiscal year in which the grant or subgrant closes. The Report shall be made by an independent certified public accountant and the scope of the Report is limited to showing how the state grant or subgrant funds were spent. The Report does not have to be a full-scope audit or review of the entity receiving state funds. Any entity failing to file a required Report is barred from subsequently receiving state grant or subgrant funds until the Report is filed and is otherwise in compliance with the provisions of West Virginia Code. If a Report is not required under this section of the WV Code then the grantee or sub-recipient shall file with SAA a sworn statement of expenditures made under the grant or sub-grant.

The Sub-recipient assures that it has read, understands and is in full compliance with all requirements as set forth in Chapter 12, Article 4, Section 14 of the West Virginia Code, as amended, and is not currently debarred from receiving state grant funds as a result of non-compliance with this section of the West Virginia Code, as amended.

35 EQUAL EMPLOYMENT OPPORTUNITY PLAN:

Each sub-recipient certifies that it has executed and has on file, an Equal Employment Opportunity Plan.

36 VETERANS PREFERENCE:

This program includes a provision that grantees utilizing funds to hire additional personnel give suitable preference in employment to military veterans. WVDHEM defines "suitable preference" as the requirement that a sub-grantee agency has in place a mechanism ensuring that veterans are given consideration in the hiring process.

37 IMMIGRATION AND NATURALIZATION VERIFICATION:

The sub-grantee agrees to complete and keep on file, as appropriate, applicable Immigration and Naturalization Service Employment Eligibility Verification Forms. These forms are to be used by recipients of Federal funds to verify that employees are eligible to work in the United States.

38 PURCHASE OF AMERICAN-MADE EQUIPMENT/PRODUCTS:

It is the sense of the Congress, as conveyed through the FY 1997 Appropriations Act that, as well as the desire of WVDHSEM, to the greatest extent practicable, all equipment and products purchased with Federal funds made available under this grant should be American-made.

39 PERSONNEL TRAINING:

For projects involving payment of personnel or overtime pay, the WVDHSEM reserves the right to require training as a condition of the sub-grant before or at any time during the project period. Proof of training/certification on grant funded equipment must be provided, if applicable.

40 ACCOUNTING REQUIREMENTS:

Sub-recipient agrees to record all project funds and costs following generally accepted accounting procedures. A unique account number or cost recording must separate all project costs from the sub-recipient's other or general expenditures. Adequate documentation for all project costs and income must be maintained. Adequate documentation of financial and supporting material, as defined in the pertinent Administrative Manual, must be retained and be available for audit purposes.

41 OFFICE OF GRANT OPERATIONS FINANCIAL GUIDE:

Sub-recipient agrees to comply with all requirements as set forth in the Financial Guidance which governs this program.

42 EQUIPMENT:

Sub-recipient purchasing equipment with grant funds are required to adhere to the established bidding procedures for their respective units of government and or agencies. All equipment must have a primary function of being used in support the EMPG program.

43 MARKING OF EQUIPMENT AND PUBLICATIONS:

Sub-recipient will ensure that, when practicable, any equipment purchased and publications produced with grant funding shall be prominently marked as follows: "Supported with funds provided by the U.S. Department of Homeland Security and WVDHSEM."

**CERTIFICATIONS REGARDING LOBBYING; DEBARMENT, SUSPENSION AND
OTHER RESPONSIBILITY MATTERS; AND DRUG-FREE WORKPLACE REQUIREMENTS**

O.M.B. No. 1560-0025
Expires July 31, 2008

PAPERWORK BURDEN DISCLOSURE NOTICE

Public reporting burden for this form is estimated to average 1.7 hours per response. The burden estimate includes the time for reviewing instructions and searching existing data sources, gathering and maintaining the data needed and completing, and submitting the form. You are not required to respond to this collection of information unless a valid OMB control number appears in the upper right corner of this form. Send comments regarding the accuracy of the burden estimate and any suggestions for reducing the burden to: Information Collections Management, Department of Homeland Security, Federal Emergency Management Agency, 500 C Street, SW, Washington, DC 20472, Paperwork Reduction Project (1660-0001). NOTE: Do not send your completed form to this address.

Applicants should refer to the regulations cited below to determine the certification to which they are required to attest. Applicants should also review the instructions for certification included in the regulations before completing this form. Signature of this form provides for compliance with certification requirements under 44 CFR Part 18, "New Restrictions on Lobbying" and 28 CFR Part 17, "Government-wide Debarment and Suspension (Nonprocurement) and Government-wide Requirements for Drug-Free Workplace (Grants)." The certifications shall be treated as a material representation of fact upon which reliance will be placed when the Federal Emergency Management Agency (FEMA) determines to award the transaction, grant, or cooperative agreement.

1. LOBBYING

As required by section 1352, Title 31 of the U.S. Code, and implemented at 44 CFR Part 18, for persons entering into a grant or cooperating agreement over \$ 100,000, as defined at 44 CFR Part 18, the applicant certifies that:

(a) No Federal appropriated funds have been paid or will be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a member of Congress in connection with the making of any Federal grant, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal grant or cooperative agreement.

(b) If any other funds than Federal appropriated funds have been paid or will be paid to any other person for influencing or attempting to influence an officer or employee of any agency, a member of Congress, an officer or an employee of Congress, or a member of a member of Congress in connection with this Federal Grant or cooperative agreement, the undersigned shall complete and submit Stand Form-LLL, "Disclosure of Lobbying Activities," in accordance with its instructions.

(c) The undersigned shall require that the language of this certification be included in the award documents for all subawards at all tiers (including subgrants, contracts under grants and cooperative agreements, and subcontracts) and that all subrecipients shall certify and disclose accordingly.

Standard Form-LLL "Disclosure of Lobbying Activities" attached

(This form must be attached to certification if nonappropriated funds are to be used to influence activities.)

2. DEBARMENT, SUSPENSION, AND OTHER RESPONSIBILITY MATTERS (DIRECT RECIPIENT)

As required by Executive Order 12549, Debarment and Suspension, and implemented at 44 CFR Part 87, for prospective participants in primary covered transactions, as defined at 44 CFR Part 17, Section 17.510-A.

A. The applicant certifies that it and its principals:

(a) Are not presently debarred, suspended, proposed for debarment, declared ineligible, sentenced to a denial of Federal benefits by a State or Federal court, or voluntarily excluded from covered transactions by any Federal department or agency;

(b) Have not within a three-year period preceding this application been convicted of a or had a civilian judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or perform a public (Federal, State, or local) transaction or contract under a public transaction; violation of Federal or State antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property;

(c) Are not presently indicted for otherwise criminality or civilly charged by a governmental entity (Federal, State, or local) with commission of any of the offenses enumerated in paragraph (1) (b) of this certification; and

(d) Have not within a three-year period preceding this application had one or more public transactions (Federal, State, or local) terminated for cause of default; and

B. Where the applicant is unable to certify to any of the statements in this certification, he or she shall attach an explanation to this application.

**3. DRUG-FREE WORKPLACE
(GRANTEE OTHER THAN INDIVIDUALS)**

As required by the Drug-Free Workplace Act of 1988, and implemented at 44 CFR Part 17, Subpart F, for grantees, as defined at 44 CFR Part 17.615 and 17.620-

A. The applicant certifies that it will continue to provide a drug-free workplace by:

(a) Publishing a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession, or use of a controlled substance is prohibited in the grantee's workplace and specifying the actions that will be taken against employees for violation of such prohibition;

(b) Establishing an on-going drug free awareness program to inform employees about-

- (1) The dangers of drug abuse in the workplace;
- (2) The grantee's policy of maintaining a drug-free workplace;
- (3) Any available drug counseling, rehabilitation, and employee assistance programs; and
- (4) The penalties that may be imposed upon employees for drug abuse violations occurring in the workplace;

(c) Making it a requirement that each employee to be engaged in the performance of the grant to be given a copy of the statement required by paragraph (a);

(d) Notifying the employee in the statement required by paragraph (a) that, as a condition of employment under the grant, the employee will-

- (1) Abide by the term of the statement; and
- (2) Notify the employee in writing of his or her conviction for a violation of a criminal drug statute occurring in the workplace no later than five calendar days after such convictions;

(e) Notifying the agency, in writing, within 10 calendar days after receiving notice under subparagraph (d)(2) from an employee or otherwise receiving actual notice of such conviction. Employers of convicted employees must provide notice, including position, title, to the applicable FEMA awarding office, i.e., regional office or FEMA office.

(f) Taking one of the following actions, within 30 calendar days of receiving notice under subparagraph (d)(2), with respect to any employee who is convicted-

(1) Taking appropriate personnel action against such an employee, up to and including termination, consistent with the requirements of the Rehabilitation act of 1973, as amended; or

(2) Requiring such an employee to participate satisfactorily in a drug abuse assistance or rehabilitation program approved for such purposes by a Federal, State, or local health, law enforcement, or other appropriate agency;

(g) Making a good faith effort to continue to maintain a drug free workplace through implementation of paragraphs (a), (b), (c), (d), (e) and (f).

B. The grantee may insert in the space provided below the site(s) for the performance of work done in connection with the specific grant:

Place of Performance (Street address, City, County, State, Zip code)

Check If there are workplaces on file that are not identified here.

Sections 17.630 of the regulations provide that a grantee that is a State may elect to make one certification in each Federal fiscal year. A copy of which should be included with each application for FEMA funding. States and State agencies may elect to use a state wide certification.

Signature of Authorized Official: X

Date: _____

AGENDA REQUEST FORM
www.jeffersoncountywv.org



Name: Jessica Carroll

Department or Organization: Jefferson County Commission

Estimation of amount of time needed for appointment: 15 minutes

Date Requested – 1st Choice: **January 16, 2020**

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

Date Requested – 2nd Choice:

Subject (*Wording to be placed on agenda*): **Interviews and Appointments to the following:**

- 1. Jefferson County Board of Zoning Appeals – two three-year terms ending January 1, 2023**
- 2. Jefferson County Historic Landmarks Commission – two unexpired terms ending March 6, 2020 and March 6, 2022**

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

January 12, 2020

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

Dear County Commissioners:

In response to your letter dated January 3, 2020, I am interested and available to continue to serve as a member of the Jefferson County Board of Zoning Appeals. If more information is needed, please contact me by phone (304-620-2305) or email (jtyquynn@gmail.com).

Thank you for your consideration.

Respectfully,

A handwritten signature in black ink, appearing to read "J. Tyler Quynn", with a long horizontal flourish extending to the right.

J. Tyler Quynn

Clinton "Leeds" Corbin
248 Earle Road
Charles Town, WV 25414
(304) 279-1553

Dear members of the County Commission,

My name is Leeds Corbin and am currently serving on the Zoning Appeals Board. My term is close to expiring and I would like to be considered for another term. It has been my pleasure to serve the county.

Respectfully,

A handwritten signature in black ink that reads "Leeds Corbin". The signature is written in a cursive style with a large initial 'L'.

Leeds Corbin
1/9/2020

FROM: F.J. Hefestay Jr. (known as Jack), 46 Sundance Ln., Kearneysville, WV 25430
(304)-870-4882, hefestay@yahoo.com
TO: Jefferson County Commission
SUBJECT: Appointment to the Jefferson County Historic Landmarks Commission
DATE: January 10, 2020

Dear Jefferson County Commission President Patsy Nolan and the Honorable Jane Tabb,
Honorable Ralph Lorenzetti, Honorable Josh Compton, and Honorable Caleb Wayne Hudson

I am formally submitting my name for consideration on the **Jefferson County Historic Landmarks Commission (One Unexpired Term)**.

I previously served on the Commission as Treasurer from October 2017 to April 2019.

I have been informed of a vacancy on the commission and I am very willing to rejoin the group and assist in the functions and operations of the organization.

- I hold a degree in History from the University of Colorado with emphasis on U.S. and European topics. As a student I was a key proponent (voting member) in the preservation of historical structures on the current downtown Denver "Auraria" Campus.
- Since relocating to the East Coast, I have participated / volunteered as an actor in numerous National Park Service visitor center movies as well as other featured projects promoting U.S. History (typically American Civil War).
- I am a retired US Navy Captain (O-6) with 25 years' service both active duty and reserves, and retired Systems Integration / Systems Engineer from a large contractor.

Most of my experience in the professional and military environment provided me with a strong appreciation on the value of adequate research, understanding, planning and effective execution of any worthwhile endeavor. I can enthusiastically apply my professional, military and educational expertise toward the Historic Landmarks Commission and its goals for the betterment of Jefferson County and the preservation of our rich historic tradition.

I am a resident of Jefferson County since 2006. My earliest American ancestors were local residents dating from the mid-1750s (Winchester, Martinsburg and Shepherdstown). **I am retired** and live here by choice (after being a corporate and military nomad for decades).

As a retired resident of Jefferson County, **I am fully available to attend meetings and perform assigned duties.** Thank you for your consideration regarding appointment to this position.

Very respectfully,

///signed///

F. J. HEFESTAY JR. (JACK)

F.J. HEFESTAY JR. (known as Jack) --ABBREVIATED RESUME

hefestay@yahoo.com, 304-870-4882

PROFESSIONAL: Lockheed Martin, 1967-2004. Worked at Martin Marietta, Ford Aerospace and Lockheed Missiles and Space Company (all were assimilated into Lockheed Martin).

Performed numerous assignments dealing with program controls (finance, configuration management and quality assurance). Assigned to the contracts department (business operations) software development, and systems engineering departments. Engineering Change Manager on two of the company's mega programs as well as multiple medium and small sized programs.

After accepting a transfer to the east coast, I was used primarily in support of Systems Integration or Systems Engineering on various sized projects in a highly classified environment within local national Agencies and Offices. Assigned to offices in Waterton CO, Colorado Springs, CO, Los Angeles, CA, Langley, VA, Reston, VA. Unclassified Programs included Skylab, Mars Viking Lander, Titan III and Space Telescope. Awarded many multiple company recognition awards and mentioned by name in numerous company award fees.

MILITARY: US Navy, 1978-2006. Enlisted in the US Navy Reserve Program in 1978 as a Petty Officer First Class (E-6). Commissioned in 1982 as an Intelligence Officer and attained the rank in 2001 of US Navy Captain (O-6). Served with Fleet Intelligence Center Pacific (Honolulu, HI), Commander Navy Reserve Intelligence Command (Dallas, TX), Office of Naval Intelligence (Suitland, MD), Navy Criminal Investigative Service. Typically assigned as Intelligence Analyst, Instructor, Subject Matter Expert, National Program Head, Department Head, Executive Officer or Commanding Officer.

Served brief overseas tours with Commander Naval Forces Japan (Yokosuka, JAP,) Commander Naval Forces Korea (Seoul, KOR), Fleet Ocean Surveillance Information Facility (Rota SP), as well as long tours at Fifth Allied Tactical Air Force (Vicenza, IT) and Headquarters European Command (Stuttgart, GE) twice. Typically served as a Watch Stander, Intelligence Officer or assigned to Command Plans (N2 or J2) Awarded nine personal decorations as well as numerous unit ribbons, service campaign medals and marksmanship medals.

EDUCATION: Graduate of the University of Colorado 1971 (Boulder and Denver) CO. Bachelor of Arts. History with a minor In Communication. Student Body President 1970-71 (Denver), Who's Who Among Students In American Universities & Colleges, 1970-71. Graduate School, 1971-73 (Incomplete).

OTHER:

National Convention Delegate (Democrat), 1976, New York City

State or County Executive Committee, Jefferson County, (CO, 1976-78) (WV 2014-2020)

Quail Ridge Homeowners Association, Kearneysville, (President and or Treasurer, 2006-2013)

Jefferson County Planning Commission, July 6, 2017 – present.

AGENDA REQUEST FORM
www.jeffersoncountywv.org



Name: **Russell Burgess**

Department or Organization: **Department of Information Technology**

Estimation of amount of time needed for appointment: 10 minutes

Date Requested – 1st Choice: **January 16, 2020**

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

Date Requested – 2nd Choice: **January 30, 2020**

Subject (*Wording to be placed on agenda*): **Approval of Information Technology Internship for Corey Proctor.**

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

- **Mr. Proctor is a student at Blue Ridge Community and Technical College requesting an Internship with the Jefferson County Commission to meet his internship requirements. Mr. Proctor requires 150 hours of internship to fulfill his degree requirements for Associates Degree of Applied Technology. Please note that the internship requirements have expanded from 100 hours to 150 hours to meet degree requirements with programs at Blue Ridge Community and Technical College.**

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*):

- **Motion to approve the internship of Mr. Corey Proctor with the Information Technology Department for 150 hours at the rate of \$10.00 per hour.**

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: **Russell Burgess – Director of Information Technology**

Email address: **rburgess@jeffersoncountywv.org**

Phone Number: **304-728-5605**

FOR COMMISSION STAFF USE ONLY – FINANCIAL IMPACT/RECOMMENDATION

not applicable

AGENDA REQUEST FORM
www.jeffersoncountywv.org



Name: **Nathan Cochran, Assistant Prosecuting Attorney**

Department or Organization:

Estimation of amount of time needed for appointment:

Date Requested – 1st Choice: **January 16, 2020**

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

Date Requested – 2nd Choice:

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

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

1. Discussion of renewal of County cable franchise agreement, resolution of franchise fee audit, and related issues. Discussion/Action.
2. Discussion of Jefferson County Circuit Court Civil Action #18-C-171. Discussion/Action.
3. Discussion of EEOC Charge #533-2017-00706 & #533-2019-01397. Discussion/Action.
4. Discussion of Jefferson County Circuit Court Civil Action #19-P-69. Discussion/Action.
5. Discussion of WV Supreme Court #19-0412 (from Jefferson County Circuit Court Civil Action #17-C-282). Discussion/Action.
6. Discussion of EPA Administrative Complaint #04R-19-R3. Discussion/Action.
7. Discussion of Jefferson County Circuit Court Civil Action #19-AA-1. Discussion/Action.

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

AGENDA REQUEST FORM
www.jeffersoncountywv.org



Name: **Patricia Noland**

Department or Organization: **County Commission**

Estimation of amount of time needed for appointment: **30 minutes**

Date Requested – 1st Choice: **January 16, 2020**

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

Date Requested – 2nd Choice:

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

- 1. Discuss creating a Jefferson County Fire Protection Service Board;**
 - 2. Request that the county's legal counsel review the Ordinances in effect in Berkeley and Morgan Counties and discuss steps and a time frame needed to implement a similar Fire Protection Service Fee Ordinance in Jefferson County;**
 - 3. Request the JC Commission's Financial Director examine the Fire Service Fee Ordinances in Berkeley and Morgan Counties to determine what fee amounts would be adequate to support the seven fire departments in Jefferson County.**
- Discussion/action on all items listed above.**

Please provide the County Commission with a description of your request or presentation, including any background information:
A Fire Service Fee Ordinance in Jefferson County is needed to generate revenue to defray the cost of expenses associated with continuing, maintaining, improving, regulating and supervising fire protection services in Jefferson County.

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. **See attached documentation: Berkeley and Morgan Counties' Fire Service Fee Ordinances. Fire fee revenue projections document prepared by Ms. Gordon**

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

Volunteer Fire Companies
 Fire Fee Revenue Projections

Description	Annual Fee	Total Units	Total SF	Revenue Estimate
Residential				
Owner Occupied	\$ 35.00 /unit	14600		\$ 511,000.00
Non-owner Occupied	\$ 50.00 /unit	450		\$ 22,500.00
Homestead	\$ 20.00 /unit	4100		\$ 82,000.00
Subtotal Residential				<u>\$ 615,500.00</u>
Non-residential				
<5,000sf	\$ 95.00 /per parcel	525		\$ 49,875.00
5,000sf to 10,000sf	\$ 195.00 /per parcel	240		\$ 46,800.00
10,001sf to 20,000sf	\$ 500.00 /per parcel	125		\$ 62,500.00
20,001sf to 65,000sf	\$ 1,000.00 /per parcel	110		\$ 110,000.00
65,001sf to 360,000sf	\$ 2,000.00 /per parcel	45		\$ 90,000.00
360,001sf to 500,000sf	\$ 4,000.00 /per parcel	2		\$ 8,000.00
>500,000sf	\$ 8,000.00 /per parcel	1		\$ 8,000.00
Subtotal Non-residential				<u>\$ 375,175.00</u>
Total Revenues				\$ 990,675.00
Less: Uncollectibles (12%)				\$ (118,881.00)
Less: Administration Cost				\$ (75,000.00)
Total Cash Estimate				<u><u>\$ 796,794.00</u></u>

Berkely County Fire Fee

	Square Feet of Structure	Yearly Fee Amount
Residential	0 - 1,600 sq. ft.	\$35.00
	1,601 - 3,000 sq. ft.	\$50.00
	3,001 plus	\$65.00
<p>For Residential Buildings, the fire service fee shall be due and payable on or before September 30th each year. If the year's fire service fee is not paid on or before September 30th, the amount due increases by 50% of the original billed amount. Furthermore, if the year's fire service fee is still unpaid at December 31st, on January 1st the amount due increases by 100% of the original billed amount.</p>		

	Square Feet of Structure	Yearly Fee Amount
Non-Residential	0 - 2,500 sq. ft.	\$95.00
	2,501 - 7,500 sq. ft.	\$195.00
	7,501 - 20,000 sq. ft.	\$500.00
	20,001 - 35,000 sq. ft.	\$975.00
	35,001 - 50,000 sq. ft.	\$1,250.00
	50,001 - 75,000 sq. ft.	\$1,500.00
	75,001 - 100,000 sq. ft.	\$2,200.00
	100,001 plus	\$2,200.00 base amount plus \$0.003 per sq. ft. exceeding 100,000 sq. ft.
<p>For Non-Residential Buildings, the fire service fee may be satisfied in two equal installments, the 1st of which shall be due and payable on or before September 30th each year and the 2nd of which shall be due and payable on or before April 30th each year. Annual fire service fees that are not paid in full on or before April 30th of each year are subject to contractual interest at the rate of 10%, which will accrue from May 1st of that year until the date payment is made.</p>		

Morgan County

Fire Fee Rates:

Current Fire Fees for Morgan County Residences and Businesses are based upon a graduated scale related to the square footage of the structures, number of floors and acreage in Morgan County.

Those rates are as follows:.

Square Footage (Residential and Commercial)	Fee Amount
0 - 1200	\$10.00
1201 - 2000	\$40.00
2001 - 3000	\$60.00
3001 - 4000	\$80.00
4001 - 5000	\$100.00

and so on, in steps of \$20.00 per 1000 sq ft.

Floor Charge: \$5.00

Acreage: \$0.30 per acre, minimum charge of \$3.00

**BERKELEY COUNTY, WEST VIRGINIA
AMENDED FIRE SERVICE FEE ORDINANCE**

ARTICLE I: PURPOSE AND INTENT

Section 1.1. The purpose of this Amended Fire Service Fee Ordinance is to amend an ordinance to provide for a reasonable annual fire service fee upon the users of fire protection services within Berkeley County, West Virginia; to provide that the County Assessor of Berkeley County, West Virginia or the Berkeley County Fire Service Board shall fix the square footage of structures within the County; and to provide for publication of this Amended Fire Service Fee Ordinance as a Class II legal advertisement pursuant to § 59-3-2, et seq. of the West Virginia Code, as amended.

Section 1.2. The legislative intent of this Amended Fire Service Fee Ordinance is to generate revenue that shall be utilized to defray the cost of expenses associated with continuing, maintaining, improving, regulating and supervising fire protection services in Berkeley County, West Virginia.

Section 1.3. Fire protection services in Berkeley County, West Virginia shall be continued, maintained and improved by the Berkeley County Fire Service Board, in part, at the charge and expense of the Owners of Residential and Non-Residential Buildings located within Berkeley County, West Virginia, as said Owners are the users and beneficiaries of these special and essential fire protection services. The fees and charges imposed pursuant to this Amended Fire Service Fee Ordinance shall be imposed, assessed and collected as provided for herein.

ARTICLE II: LEGISLATIVE AUTHORITY

This Amended Fire Service Fee Ordinance is adopted by the County Council of Berkeley County, West Virginia pursuant to the authority set forth in § 7-17-1, et seq., of the West Virginia Code, as amended,

ARTICLE III: ENACTMENT AND APPLICABILITY OF FIRE SERVICE FEE

Section 3.1. There is hereby created an annual fire service fee to be imposed by the County Council of Berkeley County, West Virginia pursuant to the terms of this Amended Fire Service Fee Ordinance.

Section 3.2. Subject to the exemptions provided in Article III, Sections 3.4 and 3.5 herein, the annual fire service fee shall apply to every Owner of one or more Residential or Non-Residential Buildings located within Berkeley County, West Virginia, but not within the Municipality of Martinsburg, West Virginia.

Section 3.3. Non-Residential Buildings located within Berkeley County, West Virginia, but not within the Municipality of Martinsburg, West Virginia that are used primarily for state governmental, educational, charitable or religious purposes shall be billed for the annual fire service fee on or before July 1, 2014.

Section 3.4. Buildings owned by the federal government or used for federal governmental purposes shall not be subject to the annual fire service fee.

Section 3.5. Agricultural buildings, such as barns, not to include farmhouses used for residential purposes, shall not be subject to the annual fire service fee.

ARTICLE IV: RATES

Section 4.1. Subject to the limitations provided in Article III, Sections 3.2 through 3.5 herein, every Owner of one or more Residential or Non-Residential Buildings located within Berkeley County, West Virginia, but not within the Municipality of Martinsburg, West Virginia, shall pay an annual fire service fee for each such habitable building. In all aspects, the fire service fee conforms to the Assessor’s code for determination of residential and non-residential use. For church parsonages, please refer to Article XIII, definition (e).

The total amount of the annual fire service fee shall depend upon the total square footage of the building as set forth below:

		<u>Square Feet</u>	<u>Amount</u>
(a)	Residential	0 – 1,600	\$ 35.00
		1,601 – 3,000	\$ 50.00
		3,001 +	\$ 65.00
(b)	Non-Residential	0 – 2,500	\$ 95.00
		2,501 – 7,500	\$ 195.00
		7,501 – 20,000	\$ 500.00
		20,001 – 35,000	\$ 975.00
		35,001 – 50,000	\$1,250.00
		50,001 – 75,000	\$1,500.00
		75,001 – 100,000	\$2,200.00
		100,001 +	\$2,200.00 +

Section 4.2. The annual fire service fee for Non-Residential Buildings that exceed one hundred thousand square feet (100,000 sq. ft.) shall be two thousand, two hundred dollars

(\$2,200.00), plus \$.0030 for each square foot exceeding one hundred thousand square feet (100,000 sq. ft.).

Section 4.3. The annual fire service fee for airport hangers that are fifty thousand square feet or more (50,000 sq. ft.) shall be five hundred dollars (\$500.00). The annual fire service fee for airport hangers that are less than fifty thousand square feet (50,000 sq. ft.) shall be one hundred dollars (\$100.00).

ARTICLE V: EFFECTIVE DATE: SCHEDULE OF PAYMENTS

Section 5.1. This Amended Fire Service Fee Ordinance shall become effective on July 1, 2012. The annual fire service fee imposed pursuant to this Amended Fire Service Fee Ordinance shall be for fire protection services rendered from the fiscal year of July 1, 2012 to June 30, 2013, and each consecutive fiscal year thereafter.

Section 5.2. With regard to Residential Buildings, the entire amount of the annual fire service fee shall be due and payable on or before September 30th of each year. Annual fire service fees for Residential Buildings that are not received on or before September 30th of each year are subject to additional charges as outlined below, plus any amounts the Berkeley County Fire Service Board expends in an attempt to collect unpaid or delinquent fees:

Square Footage of Building	If Payment Received On or Before September 30 th	If Payment Received After September 30 th and Before December 31 st	If Payment Received After December 31 st and Before March 31 st
0 – 1,600 sq. ft.	\$35.00	\$52.50	\$70.00
1,601 – 3,000 sq. ft.	\$50.00	\$75.00	\$100.00
3,001 + sq. ft.	\$65.00	\$97.50	\$130.00

Section 5.3. With regard to Non-Residential Buildings, the entire amount of the annual fire service fee may be satisfied by paying two equal installments, the first of which shall be due and payable on or before September 30th of each year, and the second of which shall be due and payable on or before April 30th of each year.

Section 5.4. Annual fire service fees for Non-Residential Buildings that are not paid in full on or before April 30th of each year are subject to contractual interest at the rate of ten percent (10%), which will accrue from May 1st to the date the delinquency is satisfied plus any amounts the Berkeley County Fire Service Board expends in an attempt to collect said unpaid or delinquent fees.

Section 5.5. The annual fire service fee shall be a debt due and payable to the Berkeley County Fire Service Board and shall be a personal obligation of the Owner. In the event that a fire department is called to the property of an Owner who is delinquent in payment of the annual

fire service fee, said Owner shall be billed the amount of five hundred dollars (\$500.00) to cover expenses associated with the call. This amount shall also be a debt due and payable to the Board and a personal obligation of the Owner, in addition to any delinquent fees or charges already owed.

Section 5.6. If an Owner fails to pay the annual fire service fee as set forth in this Amended Fire Service Fee Ordinance, then the Board may proceed with any remedies available, under the laws of the State of West Virginia, necessary to secure payment, including but not limited to, initiating civil action in the Magistrate or Circuit Court of Berkeley County, West Virginia. In the event that the Board initiates civil action and is successful in its recovery, the non-paying Owner shall reimburse the Board for any associated costs and expenses, including but not limited to, filing fees, service fees and attorney's fees.

ARTICLE VI: USE OF ANNUAL FIRE SERVICE FEES

The annual fire service fees imposed pursuant to this Amended Fire Service Fee Ordinance shall be dedicated to the Berkeley County Fire Service Board, and shall be used only to defray the cost of continuing, maintaining, improving, regulating and supervising fire protection services within Berkeley County, West Virginia. No part of the annual fire service fees shall be used for any other purposes.

ARTICLE VII: ESTABLISHING SQUARE FOOTAGE OF PROPERTY

Section 7.1. The County Assessor of Berkeley County, West Virginia and/or the Berkeley County Fire Service Board is empowered and authorized to fix the square footage of buildings for the purpose of establishing the annual fire service fees imposed pursuant to this Amended Fire Service Fee Ordinance.

Section 7.2. The County Assessor of Berkeley County West Virginia and/or the Berkeley County Fire Service Board is empowered and authorized to classify properties as "Residential" and "Non-Residential" in order to establish the amount of the annual fire service fee charged pursuant to this Amended Fire Service Fee Ordinance.

ARTICLE VIII: PUBLICATION OF FIRE SERVICE FEE ORDINANCE

This Amended Fire Service Fee Ordinance shall be published once a week for two successive weeks in a qualified newspaper published and circulated in Berkeley County, West Virginia.

ARTICLE IX: ADMINISTRATION OF ORDINANCE

Pursuant to § 59-3-1, et seq. of the West Virginia Code, as amended, the Berkeley County Fire Service Board shall make and adopt all bylaws, rules and regulations that are necessary and reasonable to carry out this Amended Fire Service Fee Ordinance.

ARTICLE X: REVIEW AND APPEAL

Section 10.1. An Owner may appeal any annual fire service fee or associated charge imposed pursuant to this Amended Fire Service Fee Ordinance by delivering to the Berkeley County Fire Service Board, by hand delivery or certified mail, a written petition setting forth the particular items of the fee or charge objected to and the reasons for the objection within thirty (30) days after receipt of notice of the annual fire service fee. If an Owner fails to deliver such a petition within thirty (30) days after receipt of notice of the annual fire service fee, then the annual fire service fee imposed shall become final and not subject to administrative or judicial review.

Section 10.2. Upon receipt of a written petition pursuant to Article X, Section 10.1, the Board shall assign a date, time and place for a hearing thereon and shall provide the petitioner with written notice of the date, time and place of the hearing, by U.S. First Class or certified mail, no less than twenty (20) days before the hearing date. A hearing scheduled pursuant to this provision shall be held no later than one hundred days (100) after the Board's receipt of the written petition.

Section 10.3. The hearing shall be informal and shall be conducted in an impartial manner by the Board, or at the Board's discretion, by a hearing examiner appointed by the Board. At the hearing, the Petitioner shall have the burden to demonstrate that the fee or charge contested is incorrect. The Board shall issue a written decision no later than sixty (60) days following the hearing.

Section 10.4. An Owner not satisfied with the Board's decision may appeal the decision to the Circuit Court of Berkeley County, West Virginia. If no appeal is filed within thirty (30) days after the Board's decision, then the decision shall become final and not subject to further review. Any amount due to the Board pursuant to its decision shall be due and payable on the next consecutive day following the date the decision becomes final.

ARTICLE XI: EXONERATION OR MODIFICATIONS

Any Owner may request a total or partial exoneration or modification from any fee or charge imposed pursuant to this Amended Fire Service Fee Ordinance by providing such request personally or in writing to the Board. Within thirty (30) days of the request, the Board shall investigate the matter and, at the next regularly scheduled Board meeting after the investigation is complete, present its recommendation regarding the exoneration or modification request to the County Council of Berkeley County, West Virginia. Subsequently, the Council shall provide the Owner, by U.S. First Class or certified mail, with written notice of its decision regarding exoneration or modification. If the Council determines that good cause exists for exoneration or modification, then it shall exonerate or modify any or all fees or charges imposed pursuant to this Amended Fire Service Fee Ordinance. If the Council determines that good cause does not exist for exoneration, then the Owner may appeal the Council's decision to the Circuit Court of Berkeley County, West Virginia.

ARTICLE XII: SEVERABILITY

The articles, sections, headings, paragraphs, sentences, clauses and phrases of this Amended Fire Service Fee Ordinance shall be severable and if any article, section, heading, paragraph, sentence, clause or phrase herein or the application thereof to any individual, entity or circumstance shall be declared unconstitutional or otherwise invalid by the judgment or decree of a court of competent jurisdiction, such unconstitutionality or invalidity shall not affect any of the remaining articles, sections, paragraphs, sentences, clauses or phrases of this Amended Fire Service Fee Ordinance or the application thereof to any individual, entity or circumstance.

ARTICLE XIII: DEFINITIONS

For purposes of this Amended Fire Service Fee Ordinance, the following words and phrases have the following meanings:

- (a) "Attic" means that portion of a building that is located immediately below the roof, and which is unfinished and not used as part of the living or working area of the building.
- (b) "Basement" means that portion of a building that is located below the level or adjoining ground, and which is unfinished and not used as a part of the living or working area of the building.
- (c) "Non-Residential Building" means any building, whether or not occupied, that is designated any use other than "Residential" per the land use code by the County Assessor of Berkeley County, West Virginia. This definition shall include all buildings used for nonprofit purposes, excluding church parsonages.
- (d) "Owner" means any person or entity listed in the records of the County Assessor of Berkeley County, West Virginia as possessing exclusive rights and control of property, whether in fee or for life. A person or entity seized or entitled to in fee subject to a mortgage, deed of trust or similar instrument securing a debt or liability of property is considered the owner until the mortgagee or trustee takes possession, after which the mortgagee or trustee is considered the Owner.
- (e) "Residential Building" means any building constructed with a value of at least one thousand dollars (\$1,000.00), whether or not occupied, for residential purposes, including mobile homes, and which is classified as "Residential" per the land use code by the County Assessor of Berkeley County, West Virginia. This definition shall include church parsonages. This definition shall not include buildings used primarily for agricultural purposes, but shall include farmhouses used for residential purposes.
- (f) "Story" means the part of a building included between any floor and the floor or roof next above, excluding basements and attics.
- (g) "Total square footage" means that sum as measured by the exterior dimensions of the building, multiplied by the number of stories, but not including the following: porches, unless

entirely enclosed for weather purposes; basements, not utilized as the living or working area of the building; attics, garages; and outbuildings not connected to the building.

Morgan County WV Fire Protection Service Fee Ordinance

The Morgan County Commission, having been requested by the Morgan County Fire Board in accordance with WV State Code §7-17-12, to increase the Fire Service Fee has, on November 17, 2006, amended the ORDINANCE as follows:

SECTION I
PURPOSE

This increase to the ORDINANCE enacted April 7, 1988 as authorized by Article 17 of Chapter 7 of the West Virginia Code, as amended, is for the purpose of continuing and improving fire protection services in Morgan County.

SECTION II
CALCULATION OF FEE

1. Owners of real property in Morgan County shall be charged an annual Fire Protection Service Fee to be determined as follows:

- a) Each separate property listed in the County Assessor's records shall be assessed a fee based on the floor space of the principal residential or business building on the property, according to the following schedule:

Square footage of principal Home or business building:	R a t e
1 – 1200 square foot	\$ 10.00
1201 - 2000 square foot	40.00
2001 - 3000 square foot	60.00
3001 - 4000 square foot	80.00
4001 - 5000 square foot	100.00

and so on, in steps of \$20.00 per 1000 square foot

- b) A supplemental charge of \$5.00 shall be made on all buildings of more than one story.
- c) All land shall be assessed at the rate of \$0.30 per acre, with a minimum charge per property of \$3.00.

2. Residential and business buildings situated on rented property and therefore treated as personal property in the records of the County Assessor, shall be charged on the same basis as specified for real property in Paragraph 1 a), b), and c) of this Section.

ARTICLE III EXEMPTIONS

1. Churches, and buildings and land belonging to federal, state, or county governmental entities shall be exempt from payment of the Fire Protection Service Fee.
2. Acreage actively devoted to agricultural production shall be exempt from the acreage fee upon presentation of satisfactory evidence of its productive status. Such evidence will normally be in the form of copies of declarations to federal agencies concerning land in production.

ARTICLE IV COLLECTION OF FEE

1. Bills for the Fire Service Protection Fee shall be distributed annually by the County Treasurer together with bills for real and personal property taxes, and shall be payable to the County Treasurer in two semi-annual installments due in August and February, with discounts for prompt payment and additional charges for delinquency identical to those applicable to real and personal property taxes.

ARTICLE V PROCEEDS TO FIRE BOARD

1. Proceeds from collection of the Fire Service Protection Fee shall be delivered on a monthly basis by the County Treasurer to the Treasurer of the Morgan County Fire Board. The Board shall use these funds to support and enhance fire protection services in Morgan County, in accordance with applicable provisions of the West Virginia Code and the by-laws of the Board.

ARTICLE VI ENFORCEMENT

1. The Fire Protection Service Fee established in this Ordinance shall be a debt due the Morgan County Fire Board and may be collected by proceedings instituted in courts of appropriate jurisdiction.

ARTICLE VII

1. Disputes with regard to the applicability or amount of the Fire Service Protection Fee shall be presented to the Fire Board for resolution by a majority decision of the Board.

ARTICLE VIII
EFFECTIVE DATE

1. This Ordinance shall become effective on the date of its approval by the Morgan County Commission. This Fire Service Protection Fee shall be billed together with the County's next real property and personal property tax billing.

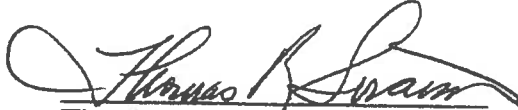
Date: April 7, 1988

Amended Section II November 17, 2006

MORGAN COUNTY COMMISSION BY:



Glen R. Stotler, President
Morgan County Commission



Thomas R. Swaim
Morgan County Commission



Robert L. Ford
Morgan County Commission

AGENDA REQUEST FORM
www.jeffersoncountywv.org



Name: **Josh Compton, Commissioner**

Department or Organization: **County Commission**

Estimation of amount of time needed for appointment:

Date Requested – 1st Choice: **January 16, 2020**

If a specific date is needed, please provide reason for specific date: [Click here to enter text.](#)

Subject (*Wording to be placed on agenda*): **Letter urging NRA to relocate operations to Jefferson County, WV - 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.](#)





AGENDA REQUEST FORM
www.jeffersoncountywv.org

Name:

Department or Organization: **County Commission**

Estimation of amount of time needed for appointment:

Date Requested – 1st Choice: **January 16, 2020**

If a specific date is needed, please provide reason for specific date: [Click here to enter text.](#)

Date Requested – 2nd 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:

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.](#)



Quarterly Report

October 1, 2019 – December 31, 2019

1. Active Projects

- a. Civil War Battlefield Preservation in Jefferson County – Ongoing
 - i. Shepherdstown Battlefield properties acquisition and management – ongoing
- b. Peter Burr Farm improvements and programing - ongoing
- c. *Our History, Our Community* Endowment Campaign - ongoing
- d. WV GeoExplorer project – sponsor and coordinate - ongoing
- e. Duffields Depot –building stabilization - ongoing
- f. Concept Plan reviews in conjunction with JC Planning Department - ongoing
- g. Hosting an AmeriCorps Member – McKenzie Hitchcock - ongoing
- h. Verification of JCHLC historic sites inventory data - ongoing
- i. Designation of JC Landmark – *Rose Lawn*
- j. Text amendment to Zoning Ordinance Sub-Regulations to include - Delay of Demolition Ordinance - ongoing
- k. Designation of NR Landmark – *McMurrin Farm* - Now on review at SHPO
- l. Designation of NR Landmark – *The Rocks*- Now on review at SHPO
- m. Designating the *Jefferson County Courthouse*, as a National Historic Landmark – The National Capital Region of the NPS is taking the lead.
- n. Design guidelines for Middleway – on review
- o. *Duffields Depot* brochure

2. Projects Completed

- a. Replaced roof on Peter Burr Farm utility building
- b. Repointed chimney on Peter Burr Farm main house
- c. Gifted, with easement in return, Snow Hill/Poor Farm to Rock Spring Church
- d. Doorway infilling project at Duffields Depot
- e. Installed Civil War Trails signs on Shepherdstown Battlefield
- f. Produced and distributed *Washington Homes of Jefferson County* brochure

3. Projects Proposed

- a. Development of historic preservation curriculum for fourth and eighth graders in conjunction with JC Schools

Submitted by
Martin Burke
Chair, JCHLC





2019 PROJECTS COMPLETED

December 31, 2019

Financial Management

1. FY-17 audit and FY-18 single audit - **Complete April 2019**
2. FY-20 Budget presentation – **Complete February 2019**

Peter Burr Farm

1. Renew MOU for mowing and use - JCPRC and JCHLC – **Complete June 2019**
2. Update PBF master plan
3. Upgrades and maintenance
 - a. Install grease trap in kitchen
 - b. Install safety railing in barn – **Complete May 10, 2019**
 - c. Paint main house – **East Side Complete June 2019**
 - d. Repair roof on barn
 - e. Replace roof on Utility building – **Complete December 23, 2019**
 - f. Repoint chimney on main house – **½ Completed December 2019**
4. Archeology collection rehousing
5. Creation of a Peter Burr Farm Arboretum
 - a. Create a ten-year plan for evolving on site flora & removal or control of invasive species

Snow Hill/Poor Farm

1. Gift, with easement, to Rock Spring Church – **Complete December 20, 2019**

Duffield's Depot

1. Fundraise for building preservation - **Ongoing**
2. Engineering study of ground and surface water – **Complete February 13, 2019**
3. Apply for WV Development grant for ground water control – **Did not apply - no matching money**
4. Secure the building
 - a. Infill doorway in east wall – **Complete November 23, 2019**
 - b. Repair windows and doors
5. Hold public meetings about future use

Jefferson County Civil War Battlefield Projects

1. **Shepherdstown Battlefield**
 - a. Lobby for Antietam National Battlefield boundary expansion
 - b. ABT Park Day April 6, 2019 – **Completed at the cost of \$550 – using 20 volunteers**
 - c. Borden Farm Easement – **JCFPB project**
 - d. Eyler & Merkhams Tracts
 - i. Eyler house demolition – **Complete April 17, 2019**
 - ii. Conservation easement – **Complete July 31, 2019**
 - e. Install Civil War Trails signs at Shepherdstown Battlefield – **Complete November 12, 2019**
 - f. Construct viewing platform off River Rd of the Cement Mill ruins

2. **Harpers Ferry Historical Park**
 - a. Assist Park in any way possible
3. **Smithfield Crossing Battlefield**
 - a. Support Middleway Conservancy efforts
 - b. NFM 1 LLC - land acquisition
 - c. Lake Louise
4. **Summit Point Battlefield**
 - a. Support battlefield friends group
 - b. Magaha easement – **JCFPB project**
 - c. Kubic property acquisition
5. **Williamsport Action**

NR projects and documentation of historic sites

1. Submit supplemental NR nomination information for any current NR properties - **Ongoing**
2. Apply for National Historic Landmark status for JC Courthouse – **NPS staff visited May 7, 2018 project now in the hands of NPS National Capitol Region.**
3. NR nomination *McMurrain Farm* - **owner approval April 3, 2018 – Nomination development assigned to J. Demer - Draft submitted to SHPO February 18, 2019**
4. *The Rocks* - **assigned to McKenzie Hitchcock November 2019 – currently on review WVSHPO**
5. Research ways of adding HR survey data to database in GIS Office
6. Update online information; Maps and database
7. Contract for Route 340 NR research and NR nominations
8. JCHLC nomination *Rose Lawn* - **Awaiting final photo**
9. *Beelers Mill*, NR nomination being developed by the owner, based on DOH research report

Education Projects

1. Host a part-time AmeriCorps member, Meaghan Papeika – **Complete August 21, 2019**
2. Host a full-time AmeriCorps Member, McKenzie Hitchcock, **Started in September 2019**
3. Renew Memorandum of Understanding with Shepherd U HPPH program – **MOU on review**
4. Make **Clio** entries on historic sites in JC – **Ongoing**
5. Seek funding for semi-annual speaker series: Topics include
 - a. Rural Design Standards for Jefferson County
 - b. Adaptive reuse and local zoning
 - c. Adaptive reuse of agricultural structures
6. **WV GeoExplorer Project**
 - a. Future for WV GeoExplorer
 - b. Funding possibilities for WV GeoExplorer
Jefferson County Historical Society
APUS

Morgan's Grove Historic District

1. Monitor progress on the Shepherdstown bike path and its impact on historic sites
2. Highway marking signs - MGHD
3. Create a friends group
 - a. Community Club project: **Met with SCC Board September 12, 2016**
 - b. Rev War Activity – Annually in July?
 - c. Corporation of Shepherdstown?

Middleway Historic District

1. Support Middleway Conservancy projects
2. Design standards for Middleway Historic District– **Draft on review January 2020**

Projects to work on with Engineering, GIS, Planning and Zoning Department

1. Delay of demolition ordinance for historic structures
2. Sharing a full-time employee with Office of Planning & Zoning

Blakeley Easement Project(s)

1. Assign conservation portion of easement to LTEP
 - a. Baseline survey
 - b. Prepare easement in conjunction with LTEP
 - c. Budget for contribution to LTEP stewardship fund, \$2,500 per year for two years

Heritage Tourism

1. Lobby for Antietam Battlefield boundary expansion – **NOT UNTIL 2020**
2. Lobby Corporation of Shepherdstown to create, plan and execute events on the Shepherdstown Battlefield & Packhorse Ford, e.g. Potomac River Walk, reenactments, etc.
3. Washington Homes Bus Tour in JC - based at Happy Retreat
4. Reformat and reprint driving tour brochures – **Complete March 2019**
5. Install Civil War Trails signs at Shepherdstown Battlefield – **Complete November 12, 2019**
6. Produce a *Washington Homes of Jefferson County* brochure – **Complete December 23, 2019**
7. Produce a 18th *Fords & Ferries in Jefferson County* brochure
8. WV Road signage – historic districts and battlefields
9. Lobby **Journey Through Hallowed Ground National Heritage Area** to redraw their boundaries to include Shepherdstown and Charles Town
10. Signage for bike trails along Civil War troop march routes

Fundraising and Grants

1. Establish fundraising committee
2. Submit project grants as appropriate- specifically Duffields Depot
3. Focus on *Our History, Our Community* Fund at EWVCF: **\$29,042 current balance**
 - a. JCHLC Budget line item of \$2,500 every fiscal year -
4. Other Designated Funds at EWVCF
 - a. Katherine Burr Jackson fund for the Peter Burr Farm – **\$13,383.00 current balance**
 - b. Reliving History Fund for the Peter Burr Farm - **\$16,520 current balance**

Celebrating Historic Preservation Month - May

1. Start planning a month-long campaign for 2020
 - a. Article in the *Observer*
 - b. Art show in conjunction with the high schools' art departments
 - c. Two to four lectures
 - d. Fundraising gala

Partnerships

1. Joint meeting with JC Historical Society – **Planned for March 2020**
2. Partnering with JCCVB on heritage tourism projects
3. Partnering with JCFPB on Farmland (Battlefield) land easements



NOTICE
Board of Review and
Equalization

The County Commission of Jefferson County will convene as a Board of Review and Equalization in the County Commission Courtroom at the Courthouse of said County, 100 E. Washington Street, Charles Town, WV on Thursday, January 30th, 2020, at 1:30 p.m., for the purpose of reviewing and equalizing assessments returned by the Assessor of Jefferson County for the tax year 2020.

If you disagree with your appraisal, you may appeal by filing a written petition for an informal review with your county Assessor within eight (8) business days of receiving your Notice of Increase in Assessment.

Please be advised that questions of property tax class changes, questions of taxability or late filing requesting of farm use valuation shall not be addressed.

The Jefferson County Commission will continue to sit as a Board of Review and Equalization in February, 2020 and hold hearings at the Courthouse of said County, 100 E. Washington Street, Charles Town, WV on the following dates and times:

Thursday	January	30,	2020	1:30 p.m.
Tuesday	February	4,	2020	1:30 p.m.
Thursday	February	6,	2020	1:30 p.m.
Tuesday	February	11,	2020	1:30 p.m.
Thursday	February	13,	2020	1:30 p.m.
Tuesday	February	18,	2020	1:30 p.m.

Persons wishing to appear before the Commission should apply with the Assessor's office no later than Friday, February 7, 2020 in order to complete the proper forms and to schedule a hearing date prior to the planned final hearing date of Tuesday, February 18th, 2020.

In the alternative, you may also request an appeal by filing a written protest with the Clerk of the County Commission no later than February 20, 2020, indicating you wish your protest to be heard by the County Commission sitting as a Board of Assessment Appeals in October, 2020. If the Board of Review and Equalization has adjourned sine die before February 20, 2020, and a request to have your protest heard by the Board of Assessment Appeals is filed no later than February 20, 2020 with the Clerk of the County Commission, your appeal will be heard by the County Commission sitting as a Board of Assessment Appeals in October, 2020.

Given under my hand this 19th day of December, 2019.


JACQUELINE C. SHADLE, COUNTY CLERK

**COUNTY COMMISSION OF JEFFERSON COUNTY
NOTICE OF PUBLIC BUDGET FORUM
BUDGET FY21**

The County Commission of Jefferson County will hold a public budget forum on Tuesday, February 4, 2020, at 7:00 p.m. in the County Commission Meeting Room located in the Old Charles Town Library, 200 East Washington Street, Charles Town, WV 25414.

The purpose of the forum is to provide information regarding the upcoming FY21 budget and educate the public on the county budget process. There will be an opportunity for attendees to provide comment. Written comments can be sent to info@jeffersoncountywv.org.

No decisions will be made during the forum.

**By Order of The County
Commission of Jefferson County
Patricia A. Noland, President**

Impact Fee Status Report

December 2019

Office of Impact Fees

Summary

Date Range: Sunday 1 through Tuesday 31 December 2019

Report Date: 2 January 2020

Process Number Range: 1900238-1900247

Total Applications: 10

Total Non-Exempt: 10

Of which:

Commercial: 0

Residential: 10

Of which:

County: 6

Municipal: 4

Total Exempt: 0

Of which:

Commercial: 0

Residential: 0

Of which:

County: 0

Municipal: 0

Tables 1 through 7 summarize impact fee processing for December 2019. Table 8 represents account totals, pending the transfer of fees collected as shown in Table 1, including General Impact Fee Account (3111776) interest which is listed in Table 2.

Table 1. Form 100 Tallies

	Exempt	Commercial	Residential	Total
1 – 31 December 2019	0	0	10	10
Fees collected		\$0.00	\$63,558.00	\$63,558.00
<i>Of which</i>				
School Impact Fee			\$57,470.00	\$57,470.00
Law Enforcement Fee		\$0.00	\$1,008.00	\$1,008.00
Parks & Recreation Fee			\$4,580.00	\$4,580.00
EMS Fee		\$0.00	\$500.00	\$500.00

Table 2. Financial Data – Office of Impact Fees General Account (3111776)

Description	Amount
Opening Statement Balance (1 December 2019)	\$121,766.40
December Deposits (1 – 31 December 2019)	\$63,558.00
School November Transactions (withdraws via transfer on 9 Dec. 2019)	(\$109,249.16)
Law November Transactions (withdraws via transfer on 9 December 2019)	(\$2,858.25)
Parks & Rec Nov. Transactions (withdraws via transfer on 9 Dec. 2019)	(\$8,706.37)
EMS November Transactions (withdraws via transfer on 9 December 2019)	(\$952.62)
Interest Earned (31 December 2019)	\$32.44
Ending Statement Balance (31 December 2019)	\$63,590.44
<i>Outstanding Credits (deposits through 1 January 2020)</i>	<i>\$0.00</i>

Table 3. Financial Data – School Impact Fee Account (3107582)

Description	Amount
Opening Balance (1 December 2019)	\$3,944,733.93
November Transactions (deposits via transfer on 9 December 2019)	\$109,249.16
Interest Earned (31 December 2019)	\$1,709.58
Ending Balance (31 December 2019)	\$4,055,692.67

Table 4. Financial Data – Law Enforcement Impact Fee Account (3120120)

Description	Amount
Opening Balance (1 December 2019)	\$153,086.10
November Transactions (deposits via transfer on 9 December 2019)	\$2,858.25
Interest Earned (31 December 2019)	\$65.91
Ending Balance (31 December 2019)	\$156,010.26

Table 5. Financial Data – Parks & Recreation Impact Fee Account (3122808)

Description	Amount
Opening Balance (1 December 2019)	\$238,012.52
November Transactions (deposits via transfer on 9 December 2019)	\$8,706.37
Interest Earned (31 December 2019)	\$103.82
Ending Balance (31 December 2019)	\$246,822.71

Table 6. Financial Data –EMS Impact Fee Account (3122816)

Description	Amount
Opening Balance (1 December 2019)	\$27,107.50
November Transactions (deposits via transfer on 9 December 2019)	\$952.62
Requisition 19R0126 - JCESA Mortgage (16 December 2019)	(\$20,000.00)
Interest Earned (31 December 2019)	\$7.43
Ending Balance (31 December 2019)	\$8,067.55

Table 7. Total Impact Fees as of 1 January 2020/1

Description	Amount
Office of Impact Fees General Account	\$63,590.44
School Impact Fee Account	\$4,055,692.67
Law Enforcement Fee Account	\$156,010.26
Parks & Recreation Impact Fee Account	\$246,822.71
EMS Impact Fee Account	\$8,067.55
Total Impact Fees	\$4,530,183.63

/1 These values represent both impact fees collected and interest earned. The general account includes the outstanding credits listed in table 2 and outstanding debits, if any, listed in tables 3-6.

Table 8. Pending December 2019 Fee Transfers /1

Account	31 December 2019 Account Totals	Pending Impact Fee Transfers	Account Totals
School Impact Fee Account	\$4,055,692.67	\$57,499.20	\$4,113,191.87
Law Enforcement Fee Account	\$156,010.26	\$1,008.65	\$157,018.91
Parks & Recreation Impact Fee Account	\$246,822.71	\$4,582.27	\$251,404.98
EMS Impact Fee Account	\$8,067.55	\$500.32	\$8,567.87
Total Impact Fees	\$4,466,593.19	\$63,590.44	\$4,530,183.63

/1 This table represents each of the impact fee category account totals as of 31 December 2019 listed in tables 3 – 6. Pending fee transfer amounts, excluding interest and any outstanding credits, collected in December 2019 are listed in table 1 of the General Account (3111776); these transactions will be processed in January 2020. Any outstanding credits, as listed in table 2, will be added to the next month's Impact Fee transfer amounts.

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Form 100 Transaction Summary
Jefferson County Government – Office of Impact Fees

Impact Fee Applications Processed between dates Sunday 1 through Tuesday 31 December 2019

Process Number	Date	Last Name	First Name	Tax District	Deed Book	Deed Page	Tax Map	Parcel	Impact Fees Collected	Date	Exemption Reason
Exempt Applications											
Category Count: 0									Category Total	\$0.00	
Non-Exempt Applications											
1900238	12/02/2019	K Hovnanian		08 Ranson Corp	1133	476	8D	8A	\$6,255.00	12/02/2019	N/A
1900239	12/02/2019	K Hovnanian		08 Ranson Corp	1133	476	8D	9M	\$6,255.00	12/02/2019	N/A
1900240	12/02/2019	K Hovnanian		08 Ranson Corp	1133	476	8D	10M	\$6,255.00	12/02/2019	N/A
1900241	12/02/2019	Gladhill	Maurice	02 Charles Town	952	565	4G	36	\$6,423.00	12/02/2019	N/A
1900242	12/03/2019	Sisk, Jr.	Newman	07 Middleway	1129	83	5	12.4	\$6,423.00	12/03/2019	N/A
1900243	12/12/2019	Lock	Theresa	04 Harpers Ferry	1207	565	15	47	\$6,423.00	12/12/2019	N/A
1900244	12/13/2019	Christopher	Tri-State	09 Shepherdstown	1218	162	13	3	\$6,423.00	12/13/2019	N/A
1900245	12/13/2019	Bumer	William and	09 Shepherdstown	1230	529	2	27	\$6,423.00	12/13/2019	N/A
1900246	12/18/2019	Dillow	Daniel	06 Kabletown	1231	234	12	2	\$6,423.00	12/18/2019	N/A
1900247	12/19/2019	K Hovnanian		08 Ranson Corp	1133	476	8D	13M	\$6,255.00	12/19/2019	N/A
TOTAL APPLICATIONS: 10									Grand Total	\$63,558.00	

AGENDA REQUEST FORM
www.jeffersoncountywv.org



Name: Michelle Gordon, Finance Director

Department or Organization: **County Commission**

Estimation of amount of time needed for appointment: 20 minutes

Date Requested – 1st Choice: **December 5, 2019**

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

Date Requested – 2nd Choice:

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

- Review of FY21 Budget Charge for Departments

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*):

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

PRESIDENT

Patricia A. Noland

VICE PRESIDENT

Jane Tabb

COMMISSIONER

Josh Compton

COMMISSIONER

Ralph Lorenzetti

COMMISSIONER

Caleb Wayne Hudson

To: Jefferson County Commission
From: Michelle Gordon, Finance Director
Date: December 5, 2019
Subject: FY21 Budget Charge

Tax Levy Rate

The County realized an increase in tax revenue of approximately \$275,000 in FY19 over FY18 (\$13,827,216 and \$13,551,915 respectively) and is projected to remain flat for FY20 at \$13,785,695. The projected increase for FY21 preliminary budget is approximately \$335,000, or from \$14,610,640 for FY20's budget to \$14,945,769 for FY21's preliminary budget. Final assessment values are not available from the Assessor until late January or early February. Preliminary numbers indicate that real property assessed values have increased by 7.9% or \$115 million in FY21 over the total assessed values of \$3.78 billion in FY20 due to new construction and increases in market value. During fiscal years 2015-2020, the County realized an average annual growth in the total assessable base of 3.6% with 1.9% of that growth being attributable to new construction. For projection purposes, the percentage increase used for assessable base growth is 2.3% for FY21 tax revenue estimates.

The levy rate is driven by growth in the assessable value of existing properties. New construction does not impact that calculation; however, new construction impacts the final calculation of tax revenue generated. The County reached the maximum levy rate in FY19 and the class II levy rate was \$28.60 cents per \$100 of assessed value for FY19 and FY20. Based on preliminary calculations of the FY21 Levy Rate, this lower assessable base growth for existing properties will mean that tax rate will remain at the max levy rate of \$28.60 cents per \$100 of assessed value for class II property.

FY21 and Future Year Budget Projections

Revenue & Expenditure projections reflect increases or decreases in FY21 and future years based on the historical trend for all accounts except:

- **Video Lottery Revenue-** A (2.3%) decrease from FY20's projected revenue (\$2,900,000) was used to estimate FY21's revenue (\$2,834,600). Future years after FY21 reflect continued declines of 2% yearly as the revenue stream has not shown that it has stabilized.
- **Table Game Revenue-** FY20's original budget is \$479,400 and this revenue will require a budget revision to bring it in line with the current revenue trend with a projected FY20 revenue of \$620,000. FY19's actual table game revenue was \$635,862 which was an increase of 0.3% over FY18's revenue of \$634,044. FY19 was the first year since FY12 that this revenue did not decline. Although FY20 is projected to end the fiscal year with

County Administrator
Stephanie Grove

Deputy County Administrator
Sandy Slusher McDonald

\$620,000 in revenue, additional decreases were included since this revenue stream has not shown that it has stabilized. As a result, a (9.0%) decrease from FY20's projected revenue (\$620,000) was used to project FY21's revenue (\$564,400). Future years after FY21 reflect continued declines of (5%) yearly.

- **Medical Insurance Expense-** Based on discussions with our insurance representative last fiscal year, we should plan on continued increases for FY21 and future years. For projection purposes, an increase of 5% annually was included. For FY21, that 5% increase amounts to \$115,000. Plan changes were made in FY20 to reduce that increase. The employee portion of insurance premiums have remained the same since FY18, and I recommend that the employee insurance premium be reviewed and considered for adjustment in FY21 to help offset the premium increases that the County has experienced.
- **Employee Salaries-**
 - **Merit Increase** - Full-time employees received an across the board increase in FY17, FY18 and FY20 of 3%, 1.2%, and 0.7% respectively. In FY19, the County realigned the grade scale and implemented a merit based system for employee annual increases that would become effective on employee hire dates. In the FY21 projections, the cost of a full year for employee merit increases was included at \$195,000. Future increases of 2% were included in FY22 through FY25.
 - **Cost of Living Adjustments** – Because employee salaries remained flat for many years as part of the County's cost cutting measures, the County's grade scale was not regularly realigned for cost of living adjustments (COLA's). To ensure that the County is maintaining competitive salaries with neighboring States and Counties, I continue to recommend regular COLA's for employees through adjustments to the County's grade scale. The projection includes \$75,000 in FY21 for a COLA. Future years also include 0.7% for COLA's. COLA's are normally determined based on the CPI (Consumer Price Index) for the previous year. The CPI index rate for 2019 is currently 1.8%.

Budget Charge Items

- Thorough review of Ambulance Fee to ensure that the fee being charged covers the cost of providing services. Review of the tiers to accommodate the completion of a plant in Ranson, WV.
- New Fee Consideration - Implementation of a fire fee in accordance with WV Code, §7-17, County Fire Boards. Establish a fire fee to cover the cost of contributions made to support local volunteer fire companies. Authorize Staff to begin the lengthy process:
 1. Contact legislators regarding Dual Fees.
 2. Begin the process established in §7-17-12. County fire service fees; petition; election; dedication; and increase
- Employee COLA

1%	\$110,000
2%	\$218,000
3%	\$327,000
- MARC Train Funding
- Review of County Administrative Office building needs assessment that may include debt issuance and the determination of a funding source for debt payments.
- Other

Jefferson County Commission
 General Fund
 Five Year Projection (FY2021 - FY2025)

Date Prepared: 1/30/2019

	2 Year Actuals		Projected			Projection				
	Actual	Actual	FY20		Proj	Budget	TREND	TREND	TREND	TREND
	FY18	FY19	Projection	Budget	Chg %	FY21	FY22	FY23	FY24	FY25
Revenue										
Taxes	13,551,915	13,827,216	13,785,695	14,610,640		14,945,769	15,374,460	15,811,260	16,266,360	16,735,160
<i>Tax Revenue % Inc/(Dec)</i>	6.2%	2.0%	-0.3%	5.7%		2.3%	2.9%	2.8%	2.9%	2.9%
Tax Penalties	287,868	308,187	308,000	313,100	1.0%	311,080	314,190	317,330	320,500	323,710
Property Transfer	970,973	759,477	950,000	1,084,070	6.0%	1,007,000	1,067,420	1,131,470	1,199,360	1,271,320
Gas/oil	62,174	85,562	100,552	88,130	3.0%	103,570	106,680	109,880	113,180	116,580
Horse Racing	10,098	9,681	10,296	10,440	2.0%	10,500	10,710	10,920	11,140	11,360
Wine Liquor	17,243	43,303	127,000	11,650	3.0%	130,810	134,730	138,770	142,930	147,220
Hotel Occupancy	738,360	768,425	804,000	807,450	5.0%	844,200	869,530	895,620	940,400	987,420
<i>Hotel Occ % Inc/(Dec)</i>	-4.8%	4.1%	4.6%	5.1%		5.0%	3.0%	3.0%	5.0%	5.0%
Hotel Occupancy- Other Entity	-	3,067	3,100	-		3,100	3,100	3,100	3,100	3,100
Waste Coal	-	5,562	5,562	-		-	-	-	-	-
Bldg Permits	275,866	328,778	358,000	357,695		386,640	413,700	426,110	438,890	443,280
<i>Building Permit % Inc/(Dec)</i>	9.1%	19.2%	8.9%	8.8%		8.0%	7.0%	3.0%	3.0%	1.0%
Grants	644,424	506,093	195,000	270,000		270,000	220,000	220,000	220,000	220,000
Payment in lieu of taxes	17,593	19,296	19,000	20,000		20,000	20,000	20,000	20,000	20,000
Sheriff Service Process	20,016	17,051	19,100	19,100		18,900	19,000	19,000	19,000	19,000
Sheriff Earnings	195,596	190,623	192,600	192,600	1.0%	190,500	192,410	194,330	196,270	198,230
Clerk Earnings	223,629	173,781	201,990	207,000	0.5%	198,800	199,790	200,790	201,790	202,800
Circuit Clerk Earnings	45,786	59,453	60,000	58,770	1.0%	60,000	60,600	61,210	61,820	62,440
Prosecuting Earnings	1,550	2,133	2,000	1,554	1.0%	1,841	1,860	1,880	1,900	1,920
Charges for Services	-	40,860								
Rent	318,490	306,906	299,787	313,987	2.0%	303,618	309,690	315,880	322,200	328,640
911 Fees	1,760,952	1,909,065	1,905,700	1,962,900		1,962,900	1,982,500	2,002,300	2,022,300	2,042,500
<i>911 Fees % Inc/(Dec)</i>	-5.3%	8.4%	-0.2%	2.8%		3.0%	1.0%	1.0%	1.0%	1.0%
Franchise Agreements	522,938	824,770	554,900	554,900		566,000	571,700	577,400	583,200	589,000
<i>Franchise Fees % Inc/(Dec)</i>	11.1%	59.1%	-32.7%	-32.7%		2.0%	1.0%	1.0%	1.0%	1.0%
IRP fees	15,680	18,789	15,800	15,800	1.0%	17,200	17,370	17,540	17,720	17,900
Jail fees	112,557	97,087	98,000	98,000	0.5%	98,000	98,490	98,980	99,470	99,970
Interest	31,436	36,882	34,770	32,871	0.2%	33,413	33,480	33,550	33,620	33,690
Misc revenue	49,782	66,434	29,800	29,800	1.0%	45,400	45,850	46,310	46,770	47,240
Sheriff Commission	11,581	11,514	11,520	11,600	1.0%	11,600	11,720	11,840	11,960	12,080
Table Games	634,044	635,682	620,000	479,400		564,400	536,200	509,400	499,200	489,200
<i>Table Games % Inc/(Dec)</i>	-13.9%	0.3%	-2.5%	-24.6%		-9.0%	-5.0%	-5.0%	-2.0%	-2.0%
Filing Fees	-	4,941	-	-		-	-	-	-	-
Video Lottery	3,038,420	2,999,873	2,900,000	2,868,000		2,834,600	2,777,900	2,722,300	2,667,900	2,614,500
<i>Video Lottery % Inc/(Dec)</i>	-4.6%	-1.3%	-3.3%	-4.4%		-2.3%	-2.0%	-2.0%	-2.0%	-2.0%
Defeasance of Debt	40,226	-	-	-		-	-	-	-	-
Reimbursements	230,065	241,284	170,000	178,500	1.0%	184,300	186,140	188,000	189,880	191,780
Gain/Loss on Sale of Fixed Assets	10,726	10,922	-	-		-	-	-	-	-
Charges to other entities	70,098	-	100,000	-		-	-	-	-	-
Trans from other entities	36,430	220	-	-		-	-	-	-	-
General School Reimbursements	266,698	307,276	264,000	264,000	1.0%	264,000	266,640	269,310	272,000	274,720
Trns Assessor Val fund	485,329	510,200	529,664	529,664	2.0%	532,200	542,840	553,700	564,770	576,070
Total Revenue	24,698,543	25,130,394	24,675,835	25,391,621		25,917,241	26,388,700	26,908,180	27,487,630	28,080,830

	2 Year Actuals		FY20		Proj Chg %	Projected Budget FY21	Projection			
	Actual FY18	Actual FY19	Projection	Budget			TREND FY22	TREND FY23	TREND FY24	TREND FY25
Expenditures										
Commission	1,803,308	1,928,692	2,008,534	2,039,121	2.0%	2,048,700	2,089,670	2,131,460	2,174,090	2,217,570
Employee Increases (~2% Merit)	-	-	-	-		195,000	198,900	202,878	206,936	211,074
Employee Increases (COLA)	-	-	-	-		75,000	80,300	85,900	91,900	98,300
Health Increases (5%)	-	-	-	-		115,001	115,000	120,750	126,788	133,127
County Clerk	689,210	677,164	704,475	715,203	2.0%	718,600	732,970	747,630	762,580	777,830
Circuit Clerk	603,737	623,346	628,863	638,440	2.0%	641,400	654,230	667,310	680,660	694,270
Sheriff's Tax Office	534,898	506,881	535,391	543,544	2.0%	546,100	557,020	568,160	579,520	591,110
Prosecuting Attorney	1,802,123	1,806,652	1,788,836	1,816,077	2.0%	1,824,600	1,861,090	1,898,310	1,936,280	1,975,010
Assessor	503,027	530,016	529,141	537,199	2.0%	539,700	550,490	561,500	572,730	584,180
Assessor Valuation Fund	489,362	508,508	521,719	529,664	2.0%	532,200	542,840	553,700	564,770	576,070
State Wide Computer Network	54,879	57,865	42,463	43,110	2.0%	43,300	44,170	45,050	45,950	46,870
Agricultural Agent	104,774	122,803	134,725	136,777	2.0%	137,400	140,150	142,950	145,810	148,730
County Clerk Elections	314,493	311,982	298,980	303,533	2.0%	305,000	311,100	317,320	323,670	330,140
Magistrate Court	2,365	2,298	2,955	3,000	2.0%	3,000	3,060	3,120	3,180	3,240
Maintenance Dept	1,025,702	1,078,105	1,090,679	1,107,288	3.0%	1,123,400	1,157,100	1,191,810	1,227,560	1,264,390
Other Building	666,808	710,177	614,378	623,734	2.0%	626,700	639,230	652,010	665,050	678,350
Data Processing (IT)	363,558	438,865	559,166	567,681	2.0%	570,300	581,710	593,340	605,210	617,310
RDA	19,794	19,794	19,498	19,795	2.0%	19,900	20,300	20,710	21,120	21,540
EC Development	505,337	553,549	642,715	652,503	2.0%	655,600	668,710	682,080	695,720	709,630
Engineering, Planning, Zoning, GIS	1,342,956	1,379,995	1,446,473	1,468,501	2.0%	1,475,400	1,504,910	1,535,010	1,565,710	1,597,020
Hotel Occupancy Other Entities	-	3,067	3,100	-		3,100	3,100	3,100	3,100	3,100
Contingency for Emergencies	-	-	192,451	195,382		200,000	200,000	200,000	200,000	200,000
Law Enforcement	4,191,733	4,313,311	4,213,829	4,277,999	2.0%	4,298,100	4,384,060	4,471,740	4,561,170	4,652,390
Service of Process	23,122	18,700	18,814	19,100		18,900	19,000	19,000	19,000	19,000
Regional Jail	1,582,600	1,204,513	1,477,500	1,500,000	2.0%	1,507,100	1,537,240	1,567,980	1,599,340	1,631,330
Regional Jail % Inc/(Dec)	5.0%	-23.9%	22.7%	24.5%		2.0%	2.0%	2.0%	2.0%	2.0%
Homeland Security	222,794	238,496	266,379	270,436	2.0%	271,700	277,130	282,670	288,320	294,090
Communication Center (911)	1,791,156	1,807,990	2,104,010	2,136,051	2.0%	2,146,100	2,189,020	2,232,800	2,277,460	2,323,010
JCESA - Ambulance	2,024,472	2,102,376	2,197,877	2,231,347	2.0%	2,241,800	2,286,640	2,332,370	2,379,020	2,426,600
JCESA - Fire	665,000	665,000	568,838	577,500	0.0%	568,800	568,800	568,800	568,800	568,800
Animal Control	221,007	283,849	257,961	261,889	2.0%	263,100	268,360	273,730	279,200	284,780
Central Garage	317,514	301,626	340,101	345,280	6.0%	360,500	382,130	405,060	429,360	455,120
Health Department	79,550	79,980	79,174	80,380	2.0%	80,782	82,400	84,050	85,730	87,440
Parks and Recreation	728,587	742,886	759,711	771,280	3.9%	760,000	859,673	872,967	894,694	917,445
Arts and Humanities	14,767	15,369	15,907	16,149	5.0%	16,884	17,391	17,912	18,808	19,748
Historical Commission	21,867	25,257	23,554	23,913	5.0%	25,001	25,751	26,524	27,850	29,242
Visitors Bureau	383,280	384,213	405,057	411,225	5.0%	422,100	434,765	447,810	470,200	493,710
Library	330,000	330,000	325,050	330,000	0.0%	330,000	330,000	330,000	330,000	330,000
Public Transit	20,000	20,000	19,700	20,000		20,000	20,000	20,000	20,000	20,000
Total Expenditures	23,443,780	23,793,325	24,838,004	25,213,101		25,730,268	26,338,410	26,877,511	27,447,285	28,031,566
Net Surplus / (Deficit)	1,254,763	1,337,069	(162,169)	178,519		186,973	50,289	30,669	40,345	49,263
Net Surplus / (Deficit)	1,254,763	1,337,069	(162,169)	178,519		186,973	50,289	30,669	40,345	49,263
Transfers from/ (to) Other Funds										
Transfers to Capital Outlay Fund										
Trns to Capital Fund (5% Gambling)	-	(562,000)	(350,000)	(555,000)		(545,000)	(710,700)	(872,300)	(1,030,700)	(1,185,900)
Trns to Capital Fund	(971,200)	(38,755)	-	(370,866)		-	-	-	-	-
Subtotal Trns to Capital Outlay Fund	(971,200)	(600,755)	(350,000)	(925,866)		(545,000)	(710,700)	(872,300)	(1,030,700)	(1,185,900)
Trns from Coal Severance Fund	70,000	70,000	-	-		-	-	-	-	-
Trns from (to) Other Funds	163,213	146,169	-	-		-	-	-	-	-
Total Transfers Out of General Fund	(737,987)	(384,586)	(350,000)	(925,866)		(545,000)	(710,700)	(872,300)	(1,030,700)	(1,185,900)
Net Uses of Funds - Surplus/(Deficit)	516,776	952,483	(512,169)	(747,347)		(358,027)	(660,411)	(841,631)	(990,355)	(1,136,637)
Fund Balance										
Beginning Fund Balance	4,669,371	5,186,147	6,138,630	5,396,899		4,649,552	4,291,525	3,631,115	2,789,483	1,799,128
Net Change in Fund Balance	516,776	952,483	(512,169)	(747,347)		(358,027)	(660,411)	(841,631)	(990,355)	(1,136,637)
Ending Fund Balance	5,186,147	6,138,630	5,626,461	4,649,552		4,291,525	3,631,115	2,789,483	1,799,128	662,491
Fund Balance as a % of Operating Exp	22.12%	25.80%	22.65%	18.44%		16.68%	13.79%	10.38%	6.55%	2.4%

Jefferson County Commission FY21 Budget Process Calendar

- **November:** Finance Director to compile estimate of revenues
- **December 1, 2019:** More accurate property valuations are available. Finance Director to adjust projected revenues
- **December 5, 2019:** Budget Charge from Commissioners
- **Mid December 2019:** Preliminary health insurance renewal rates available
- **Mid December 2019:** Budget reports distributed to departments (per auditor's office should be done no later than the 1st week of February)
- **January 15, 2020:** Department Heads to return budgets to Finance Director (per regulation must be done by March 2nd)
- **January 21, 2020:** Elected Officials to return budgets to Finance Director (per regulation must be done by March 2nd)
- **January 31, 2020:** Budget Binders distributed to Commissioners
- **February 4, 2020:** Tuesday evening Budget 101 (7PM)
- **February 10 – 14:** Need to schedule two to three full days of individual department budget presentations to the Commissioners
- **March 2, 2020:** Assessor to certify value of real and personal property (per regulation must be done by March 3rd)
- **March 9 – 13:** Schedule community forum for public hearing of budget (per regulation must be done between March 7th and March 28th)
- **Mid March 2020:** Final health insurance renewal rates obtained
- **March 19, 2020:** Currently, this is an evening regular session. Commissioners adopt budget (per regulation must be done by March 29th) or **Special Session on Tuesday, March 26, 2020.**
- **March 28, 2020:** Budget must be published by March 28th each year in the local paper of record.
- **April 2020:** Health insurance renewal rates/options presented to Commissioners
- **April 21, 2020:** Commissioners reconvene and consider any objections, and proceeds with the laying of property tax levy rates (per regulation must be done on April 21st, the 3rd Tuesday of April) – Normally a 9:30 meeting.
- **April 24, 2020:** Finance Director to forward the levy order to the State Auditor's Office (per regulation must be done within 3 days of the 3rd Tuesday in April)

