

AGENDA
JEFFERSON COUNTY COMMISSION
THIRD QUARTERLY SESSION - JULY-SEPTEMBER 2023
THURSDAY, AUGUST 17, 2023
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

PRAYER – Daniel Ortiz

PLEDGE OF ALLEGIANCE

1. 6:00 Appointment of Charles Town District Commissioner
2. 6:10 - Public Hearing regarding the proposed approval of (i) a Tax Increment Financing Application (the "TIF Application") with respect to the proposed creation of a Tax Increment Financing District to be designated "Jefferson County Redevelopment District No. 1 – Hill Top House Hotel" (the Property TIF District") and the adoption of a project plan for the Property TIF District to be designated as "Project Plan No. 1" and (ii) submission of the TIF Application to the West Virginia Department of Economic Development.
- To consider and act upon a proposed Resolution regarding the approval of (i) the TIF Application, (ii) submission of the TIF Application to the West Virginia Department of Economic Development for approval, and (iii) other items in connection therewith.

APPROVAL OF MINUTES

- July 20, 2023 Regular Meeting
- August 3, 2023 Regular Meeting

APPROVAL OF ACCOUNTS PAYABLE

- August 10, 2023
- August 17, 2023

APPROVAL OF MANUAL CHECKS

- August 11, 2023
- August 18, 2023

APPROVAL OF PAYROLL

- August 18, 2023

ANNOUNCEMENTS

Report if there are changes in the agenda if applicable

PUBLIC COMMENT

*****You may participate in public comment during the virtual meeting by raising your hand. Please submit comments via email to info@jeffersoncountywv.org. Your name will be included in the minutes and any written comments submitted will be published in the following agenda under Correspondence & Information.***

PRESENTATIONS

3. 6:30 p.m. Angela Banks, Assessor
- Exonerations
4. 6:40 p.m. Tom Hansen, Sheriff
- Approval of Hire – Full-time Bailiff
5. 6:50 p.m. Interviews and Appointment to the Jefferson County Sheriff Deputy Civil Service Commission
- One unexpired term ending September 29, 2025
6. 7:00 p.m. Roger Goodwin, Chief County Engineer
- Partial Release of Letter of Credit #52202 for RTD Properties, LLC – Lot 29 Burr Industrial Business Park (File #22-10-SP)
- Partial Release of Letter of Credit #521525 for Fellowship Bible Church, Phase 1B & 1D (File #19-6-SP)
7. 7:10 p.m. Luke Seigfried, County Planner
- Quarterly Status Report of the 2045 Comprehensive Plan Update
8. 7:20 p.m. Mike Sine, Director, Jefferson County Emergency Services Agency
- Use Agreement related to potential purchase of SFD A31
- MOU with Jefferson County VFDs
- Change in Employee Status – Part-time to Full-time
- Approval of Purchase – WiFi Modems for Heart Monitors
9. 7:35 p.m. Nathan Cochran, Assistant Prosecuting Attorney
 - a. Report by counsel on opioid case and consideration of recent developments in the case (Jefferson County Commission v. Purdue Pharmaceutical, et al. US District Court, Northern District of West Virginia, Civil Action #1:17-OP-45170, MDL 17-md-02804-DAP In Re: National Prescription Opiate Litigation; State of West Virginia ex rel. Patrick Morrissey, Attorney General v. Walgreens Boots Alliance, Inc., et al., Civil Action No. 20-C-82 PNM (W. Va. Cir.Ct. Putnam County) (the "West Virginia AG Action"), pending within In re: Opioid Litigation, Civil Action No. 21-C-9000 (W. Va. Cir. Ct. Kanawha County) and related matters.
 - b. Discussion of legal issues and potential action regarding proposed Solar Text Amendment to the Jefferson County Zoning and Land Development Ordinance, File #ZTA22-01. Discussion of Jefferson County Circuit Court Civil Action No.'s 2021-C- 33 through 37 and Jefferson County Circuit Court Civil Action No.'s 2021-C-46 through 50, Jefferson County Circuit Court Civil Action No. CC-19-2022-C-6, Jefferson County Circuit Court Civil Action No. 2022-C-81, Jefferson County Circuit Court Civil Action No. 2022-C-103 and 2022-C-141, WV Supreme Court No.'s 21-0727, 21-0728, and 21- 0731 and WV Intermediate Court of Appeals No. to be assigned (appeal of Jefferson County Circuit Court Civil Action No. 2022-C-141).
 - c. Consider matters involving or affecting the construction planning, or purchase, sale or lease of property.

d. Discussion of wage issue regarding Deputy Sheriffs.

e. Report by Counsel on Jefferson County Circuit Court Case No. CC-19-2022-C-48

f. Discussion of minor boundary issue between Berkeley and Jefferson County.

g. Report by Counsel on United States District Court Case No. 3:23-CV-171

COUNTY ADMINISTRATOR REPORTS

- For Review and Consideration for the next meeting – Updated description for a GIS/Tyler Munis Tech (no action needed)
- Update on County Departments (no action needed)
- State Budget Revisions FY2023-2024
- Internal Budget Transfer for Planning and Zoning (budget neutral administrative error correction)

10. ADJOURN

CORRESPONDENCE AND INFORMATION

Year-to-Date Budget Reports

Public Comment received from the following: David Tabb

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

AGENDA REQUEST FORM
www.jeffersoncountywv.org



Name:

Department or Organization: **Jefferson County Commission**

Estimation of amount of time needed for appointment:

Date Requested – 1st Choice: **August 17, 2023**

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

Date Requested – 2nd Choice:

Subject (*Wording to be placed on agenda*): **Selection/Appointment of Commissioner to fill the Charles Town District vacancy**

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

Is this a funding request? Y/N NO

If so, how much? \$

Provide exact financial impact/request:

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

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

If not attached, explain:

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

Contact information:

Email address:

Phone Number:

FOR COMMISSION STAFF USE ONLY – FINANCIAL IMPACT/RECOMMENDATION

not applicable

Jessica Carroll

Subject: FW: Selection of JCC candidates by JCREC

From: Regina Smith <jcrecsecretary@gmail.com>
Sent: Wednesday, August 9, 2023 9:51 AM
To: Makayla Zonfrilli <mzonfrilli@jeffersoncountywv.org>
Subject: Selection of JCC candidates by JCREC

Dear Ms Zonfrilli,

On August 5, 2023, at 09:30, the Jefferson County Executive Committee met in special session to conduct a vote selection of 3 candidates for submission to Jefferson County Commission, that they may conduct a vote/selection process to fill the Charles Town dustriect vacancy.

The candidates selected via run-off vote by the committee:

1. Keith Lowry
2. Pasha Majdi
3. Isabel Simon

Respectfully,

Regina Smith
JCREC, Secretary

AGENDA REQUEST FORM
www.jeffersoncountywv.org



Name: SWaN Investors

Department or Organization:

Estimation of amount of time needed for appointment:

Date Requested – 1st Choice: **August 17, 2023**

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

Date Requested – 2nd Choice:

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

📌 To conduct a public hearing regarding the proposed approval of (i) a Tax Increment Financing Application (the “TIF Application”) with respect to the proposed creation of a Tax Increment Financing District to be designated “Jefferson County Redevelopment District No. 1 – Hill Top House Hotel” (the “Property TIF District”) and the adoption of a project plan for the Property TIF District to be designated as “Project Plan No. 1” and (ii) submission of the TIF Application to the West Virginia Department of Economic Development.

📌 To consider and act upon a proposed Resolution regarding the approval of (1) the TIF Application, (ii) submission of the TIF Application to the West Virginia Department of Economic Development for approval, and (iii) other items in connection therewith.

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

Is this a funding request? Y/N NO

If so, how much? \$

Provide exact financial impact/request:

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

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

If not attached, explain:

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

Contact information:

Email address:

Phone Number:

FOR COMMISSION STAFF USE ONLY – FINANCIAL IMPACT/RECOMMENDATION

not applicable



Chase Tower, 17th Floor
P.O. Box 1588
Charleston, WV
25326-1588
304.353.8000
www.steptoe-johnson.com

Writer's Contact Information:
304.353.8196 - Office
304.549.8196 - Cell
304.933.8704 - Fax
John.Stump@steptoe-johnson.com

July 17, 2023

The County Commission of Jefferson County Redevelopment District No. 1

VIA FIRST CLASS MAIL AND E-MAIL

Corporation of Harpers Ferry
Gregory Vaughn, Mayor
1000 Washington Street
Harpers Ferry, West Virginia 25425

Dear Mayor Vaughn:

As required by the West Virginia Tax Increment Financing Act, enclosed is a copy of the Notice of Public Hearing (the "Notice") relating to a Tax Increment Financing Application (the "Application") for the proposed redevelopment district to be known as "The County Commission of Jefferson County Redevelopment District No. 1" (the "TIF District") regarding the proposed creation of the TIF District and approval of Project Plan No. 1 for the TIF District (the "Project Plan"). The County Commission of Jefferson County (the "County Commission") will be publishing the enclosed Notice in connection with a public hearing regarding the Application for the creation of the TIF District and approval of the Project Plan. As set out in the Notice, the public hearing will be held on Thursday, August 17, 2023, at 6:00 p.m.

Please feel free to call me if you have any questions regarding the Notice, the TIF District, or the Project Plan.

Very truly yours,

A handwritten signature in blue ink, appearing to read 'John C. Stump', is written over a light blue horizontal line.

John C. Stump

Enclosure

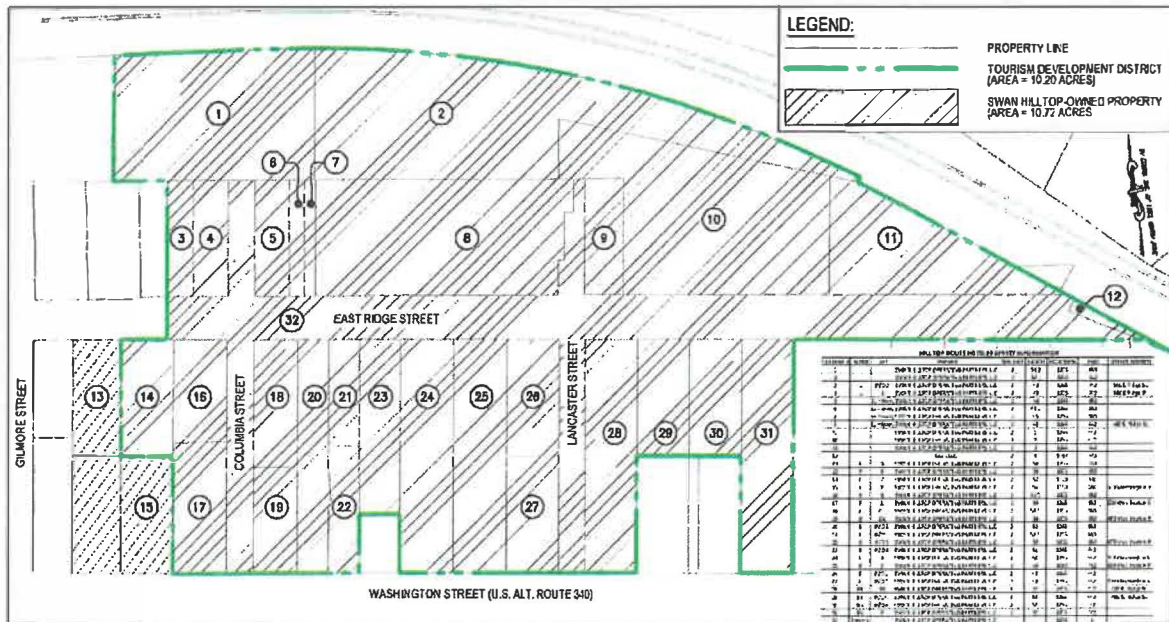
NOTICE OF PUBLIC HEARING

APPLICATION REGARDING CREATION OF THE COUNTY COMMISSION OF JEFFERSON COUNTY REDEVELOPMENT DISTRICT NO. 1 AND APPROVAL OF PROJECT PLAN NO. 1 AND ISSUANCE OF TAX INCREMENT FINANCING OBLIGATIONS

A public hearing will be held at a regular meeting of The County Commission of Jefferson County, West Virginia (the "County Commission"), on Thursday, August 17, 2023, at 6:00 p.m. (or as soon thereafter on such date as the matter may be heard) at the Jefferson County Commission Meeting Room located in the basement of the Old Charles Town Library at 200 East Washington Street, Charles Town, WV, and at such hearing any person interested may appear and present comments, protests, suggestions and otherwise express their views respecting an application regarding the creation of a tax increment redevelopment district to be designated as "Jefferson County Redevelopment District No. 1 – Hill Top House Hotel" (the "TIF District") in Jefferson County (the "County"), and the financing of certain projects described in a Project Plan for the TIF District to be designated as "Project Plan No. 1 – Hill Top House Hotel" (the "Project Plan"). All comments, protests, suggestions and views shall be heard at such public hearing, and the County Commission shall thereafter take such actions as it shall deem proper in the premises regarding the approval, pursuant to Chapter 7, Article 11B of the Code of West Virginia, 1931, as amended (the "Act"), respecting the Application regarding the creation of the TIF District and the approval of the Project Plan. Following is a brief summary of such matters.

Creation of TIF District

The proposed TIF District is located in the 5th (Harpers Ferry Corporation) property tax district of Jefferson County and includes real property and improvements constituting the Hill Top House Hotel (the "Hotel") and surrounding properties, as set forth on the map below.



Approval of Project Plan

SWaN Hill Top House Hotel, LLC (the "Developer") proposes to develop certain capital improvements within or contiguous to the TIF District and which serve the TIF District. The TIF

Projects include the design, permitting, acquisition, construction and equipping of infrastructure and other improvements that will facilitate the redevelopment of the Hotel site and adjoining properties within the TIF District (collectively, the “TIF Projects”), including, but not limited to, the following:

- Waterworks, sewerage, stormwater, telecommunications, cable, fiber optic, electric, natural gas and related infrastructure improvements;
- Construction of parking facilities, roads, sidewalks, street lighting, traffic signals and other roadway and streetscape improvements and related appurtenances, and construction or redevelopment of other improvements within the TIF District, including but not limited to, the main hotel building, the hotel lodge building, the historic amory houses;
- Demolition, site preparation and excavation and other earthwork necessary for and incidental to the construction and installation of infrastructure and other improvements that will facilitate the redevelopment of the Hotel and nearby related properties within the TIF District;
- Other related improvements, extensions, renovations and additions; and
- All professional service fees and consultant fees in connection with the foregoing, including but not limited to engineering, architectural and other design fees, legal fees, fees of property tax revenue consultants, property tax consultants, trustees, continuing disclosure agents and all fees and costs incurred in connection with the preparation and approval of the Project Plan.

Tax Increment Financing Obligations

To finance all or portions of the TIF Projects, the County Commission proposes to issue tax increment revenue bonds or other obligations (the “TIF Obligations”) in an amount not to exceed \$ _____, with maturities not to exceed 30 years from the date of the creation of the TIF District. Proceeds of the TIF Obligations are generally planned to be used to (i) finance all or a portion of the costs of the TIF Projects, including architectural, engineering, legal and other professional fees and expenses; (ii) finance costs of creating the TIF District and obtaining approval of the TIF Projects; (iii) fund reserves for the TIF Obligations, as necessary; (iv) fund capitalized interest on the TIF Obligations, as necessary; and (v) pay costs of issuance of the TIF Obligations and related costs. To the extent that surplus tax increment funds are available, portions of the TIF Projects may be financed directly with such surplus.

Further information regarding the proposed Application and the TIF Obligations are on file and available for inspection at the office of the Clerk of the County Commission during regular business hours, located at the County Clerk’s office in the Old Court House, 100 East Washington Street Charles Town, WV.

Dated: _____, 2023.

By: /s/ Jacqueline C. Shadle
County Clerk

THE COUNTY COMMISSION OF JEFFERSON COUNTY
AUGUST 17, 2023, REGULAR MEETING

AGENDA ITEMS

1. To conduct a public hearing regarding the proposed approval of (i) a Tax Increment Financing Application (the “TIF Application”) with respect to the proposed creation of a Tax Increment Financing District to be designated “Jefferson County Redevelopment District No. 1 – Hill Top House Hotel” (the “Property TIF District”) and the adoption of a project plan for the Property TIF District to be designated as “Project Plan No. 1” and (ii) submission of the TIF Application to the West Virginia Department of Economic Development.
2. To consider and act upon a proposed Resolution regarding the approval of (1) the TIF Application, (ii) submission of the TIF Application to the West Virginia Department of Economic Development for approval, and (iii) other items in connection therewith.

Resolution Submitting Application - Property TIF

RESOLUTION

WHEREAS, The County Commission of Jefferson County, West Virginia (the “County Commission”) is authorized by the West Virginia Tax Increment Financing Act, Chapter 7, Article 11B of the Code of West Virginia, 1931, as amended (the “TIF Act”) to create tax increment financing districts, approve project plans, issue tax increment financing obligations and take such other actions as necessary or desirable to facilitate the orderly development and economic stability of Jefferson County, West Virginia (the “County”), all as more fully set forth in the Act;

WHEREAS, the County Commission and SWaN Hill Top House Hotel, LLC (the “Developer”) have previously submitted an application to the West Virginia Department of Economic Development (the “WVDED”) and the West Virginia Legislature for the creation of an economic opportunity development district pursuant to the County Economic Opportunity Development District Act, Chapter 7, Article 22 of the Code of West Virginia, 1931, as amended (the “EODD Act”), to be known as “Hill Top House Hotel Economic Opportunity Development District” (the “Excise TIF District”);

WHEREAS, by a letter dated June 12, 2023, the Secretary of the WVDED conditionally approved the creation of the Excise TIF District, which conditional approval requires that the County Commission apply to the WVDED to establish an accompanying redevelopment district under the TIF Act;

WHEREAS, because the WVDED has conditioned its approval of the Excise TIF District on the establishment of a redevelopment district under the TIF Act, the Developer has requested that the County Commission consider the creation and establishment of a redevelopment district in the County to be known and designated as “Jefferson County Redevelopment District No. 1 – Hill Top House Hotel” (the “Property TIF District”) and approval of a project plan for the Property TIF District to be known and designated as “Project Plan No. 1 – Hill Top House Hotel” (the “Project Plan”);

WHEREAS, the County Commission has received and reviewed an Application (the “Application”) prepared by the Developer relating to the proposed creation of the Property TIF District and approval of the Project Plan;

WHEREAS, the County Commission did, on August 17, 2023, following proper notice thereof, hold a public hearing with respect to the Application wherein interested parties were afforded a reasonable opportunity to express their views on the proposed creation of the Property TIF District and its proposed boundaries and the proposed approval of the Project Plan;

WHEREAS, the County Commission has, following such public hearing, found and determined that the approval of the Application will benefit the County and its residents by facilitating the orderly development and economic stability of the County, and that development

therein will encourage investing in job-producing, private development and expand the public tax base of the County, that future capital improvements will result in the increase in the value of property located in the Property TIF District and will encourage increased employment and business activity within such area and will serve a public purpose of the County Commission; and

WHEREAS, the County Commission now desires to submit the Application to the WVDED for approval.

NOW, THEREFORE, BE IT RESOLVED BY THE COUNTY COMMISSION OF JEFFERSON COUNTY, WEST VIRGINIA, AS FOLLOWS:

1. It is hereby found and determined following the public hearing thereon that the Application, as submitted to the County Commission, is approved and is in form and substance suitable for submission to the WVDED for its consideration of approval.

2. It is hereby found and determined that the projects described in the Project Plan are not reasonably expected to occur without the use of tax increment financing.

3. It is hereby found and determined that the development as set forth in the Application will not be solely used for development of commercial businesses that will unfairly compete in the local economy and that development or redevelopment is in the public interest because it will (i) discourage commerce, industry or manufacturing from moving their operations to another state; (ii) result in increased employment in the County; or (iii) result in preservation or enhancement of the tax base of the County.

4. It is hereby authorized and ordered that the President of the County Commission cause the Application and all other necessary documentation to be submitted to the WVDED together with a request for approval thereof.

5. The Memorandum of Understanding regarding public bidding of design and/or construction of the TIF Projects (the "MOU"), in the form presented to this meeting, is hereby approved and the President of the County Commission is hereby authorized and ordered to execute the MOU with such changes as may be approved by the President, such execution to be conclusive evidence of any such approval.

6. The President and Members of the County Commission and other officials and employees of the County Commission are hereby authorized and directed to take such actions as they shall deem appropriate in facilitating the approval of the Application.

7. This Resolution is effective immediately upon adoption.

[Signature Page Follows]

Adopted this August 17, 2023

.

THE COUNTY COMMISSION OF JEFFERSON
COUNTY

By: _____
Its President

CERTIFICATION

The undersigned, being the duly qualified, elected and acting Clerk of The County Commission of Jefferson County, does hereby certify that the foregoing Resolution was duly adopted by the County Commission, at a regular meeting duly held, pursuant to proper notice thereof, on August 17, 2023, a quorum being present and acting throughout, and which Resolution has not been modified, amended or revoked and is a true, correct and complete copy thereof as of this _____, 2023.

By: _____
Name: Jacqueline C. Shadle
Title: County Clerk

MEMORANDUM OF UNDERSTANDING

THIS MEMORANDUM OF UNDERSTANDING (“MOU”) is made and entered into as of _____, 2023, by and between The County Commission of Jefferson County, a public corporation and governing body of Jefferson County, a political subdivision of the State of West Virginia (the “County Commission”), and SWaN Hill Top House Hotel, LLC, a Delaware limited liability company (the “Developer”).

WHEREAS, the County Commission has, on August 17, 2023, following a public hearing thereon, adopted a resolution regarding approval of an application (the “Application”) for the creation and establishment of a redevelopment district in the County to be known and designated as “The County Commission of Jefferson County Redevelopment District No. 1 – Hilltop House Hotel” (the “TIF District”) and approval of a project plan for the TIF District to be known and designated as “Project Plan No. 1” (the “Project Plan”) and issuance of tax increment financing bonds or other obligations, as more fully described in the Application;

WHEREAS, the County Commission and the Developer have agreed to jointly develop and finance through the issuance of tax increment revenue bonds or other obligations and/or the use of tax increment revenues on a pay-as-you-go basis, a project or projects consisting of [insert project description] (the “TIF Project”); and

WHEREAS, a memorandum of understanding between the Developer and the County Commission regarding the competitive bidding process for construction of the TIF Project is required to be submitted to the West Virginia Department of Economic Development as a condition to such Department’s approval of the Application; and

ACCORDINGLY, the Developer and the County Commission have determined to proceed in the following manner:

1. The bid specifications for design and/or construction of the TIF Project or any portion thereof will be prepared by or on behalf of the Developer and provided to the County Commission for review at least two weeks prior to publication of the advertisement for bids.
2. The bid specifications will comply with Chapter 5G, Article 1, Chapter 5, Article 22 and Chapter 5, Article 22A of the Code of the State of West Virginia, 1931, as amended (collectively, the “Bidding Statutes”), as applicable. In addition, the bid specifications for construction will include provisions with respect to local labor market utilization and other provisions of the “West Virginia Jobs Act,” Chapter 21, Article 1C of the Code, all in accordance with the West Virginia Tax Increment Financing Act, Chapter 7, Article 11B of the West Virginia Code (the “TIF Act”).
3. Upon approval of the County Commission, the Developer will be responsible for the publication of all bid advertisements.

4. Bid opening will be held at a mutually agreeable location in the presence of representatives of the County Commission and the Developer.

5. The County Commission and the Developer will, in accordance with the provisions of the applicable Bidding Statutes and the TIF Act, award the construction contract to the lowest qualified responsible bidder, who shall furnish sufficient performance and payment bond, subject to the right of the County Commission and the Developer to reject any and all bids.

6. The Developer will be responsible for all costs in connection with the preparation and advertisement of bids, provided however, that all such costs may be reimbursable from the TIF Fund of the TIF District or from the proceeds of tax increment financing obligations to be issued by the County Commission.

[Signature Page Follows]

WITNESS the following signatures:

THE COUNTY COMMISSION OF JEFFERSON
COUNTY

By: _____
Name: Steve Stolipher
Title: President

SWAN HILL TOP HOUSE HOTEL, LLC

By: _____
Name: _____
Title: Authorized Representative

June 12, 2023

Ms. Makayla Zonfrilli, County Administrator
County Commission of Jefferson County
124 E. Washington Street
Charles Town, WV 25414

Dear Ms. Rezmer:

Pursuant to WV Code 7-27-7, the West Virginia Department of Economic Development (WVDED) has reviewed the Jefferson County Commission's application for Hill Top House Hotel Economic Opportunity Development District.

The base sales tax revenue amount for the District is \$0 upon the effective date of entry of an ordinance creating the District. The gross annual district tax revenue amount is estimated by the County in the application to be \$350,160 in 2026, with a resulting net annual district revenue amount for 2026 estimated at \$350,160. The district sales tax revenue amount is estimated by the County to steadily increase to \$2,788,741 by 2052, resulting in a net revenue of \$2,788,741.

This correspondence serves as an official notice of conditional approval of the Hill Top House Hotel Economic Opportunity Development District application. Conditions of the approval are as follows:

1. Historically, an application for a new Economic Opportunity Development District is accompanied by a corresponding Tax Increment Financing application. Please clarify the intention of the Jefferson County Commission and Hill Top House Hotel to submit an accompanying TIF application for this project, including the timeline for such submission.
2. The EODD tax bond proceeds are not anticipated to be the only source of capital for the project. Among other anticipated sources is a construction loan. The WVDED requests documentation, in the form of a letter from a lender, that Hill Top House has secured a construction loan for the project.

Upon satisfactory documentation of the items above, bonding capacity for the District will be approved up to a total maximum amount of \$25 million to finance the redevelopment of the former Hill Top House Hotel site and adjoining properties by constructing a new hotel on the site, restoring the adjacent historic Lodge building, restoring and repurposing four historic houses originally constructed as housing for workers at the Harpers Ferry Armory as guest houses, restoring and repurposing one additional Armory house and a former barbershop.

Thank you for your cooperation regarding this process. If you have any questions, please do not hesitate to contact Mr. Todd E. Hooker at (304) 558-2234.

Sincerely,

A handwritten signature in black ink, appearing to read "Mitch Carmichael", written in a cursive style.

Mitch Carmichael

Secretary, WV Department of Economic Development

Cc: Jason W. Turner, Steptoe & Johnson

Laurel Ziemianski, SWaN Hill Top House Hotel, LLC

Tax Increment Financing Application

**The County Commission of Jefferson County
Redevelopment District No. 1 – Hill Top House Hotel**

**Creation of the TIF District and
Approval of Project Plan No. 1**

July 5, 2023

Table of Contents

Section I: Application

- A: Applicant Information
- B: Authorized Representative of Applicant
- C: Development District

Section II: Project Information

- A: Detailed Description of Project
- B: Job Creation and Appraised Value Estimates
- C: Public Improvements
- D: Estimated Breakdown of Project Costs
- E: Financing
- F: Alternate Funding
- G: Preliminary Tax Increment Financing (“TIF”) Obligations

Section III: Attachments

- Attachment 1: Map showing the boundaries of the proposed TIF District, including a listing of included parcels of real property as identified by Tax Map and Parcel Number and demonstrating the existing uses and conditions in the TIF District.
- Attachment 2: Maps showing the TIF Projects which are currently planned for the TIF District.
- Attachment 3: A resolution, order or ordinance finding the TIF Projects are not reasonably expected to occur without the use of tax increment financing.
- Attachment 4: Certification of the Base Assessed Value of the Real and Personal Property in the TIF District.
- Attachment 5: Affidavit of Publication of the Notice of Public Hearing and verification and results of the public hearing.
- Attachment 6: Analysis of costs to other communities or areas in West Virginia as a result of this development.
- Attachment 7: Other information including the effect on the economy that may be necessary or useful to determine whether the TIF District and TIF Projects are financially feasible.
- Attachment 8: A memorandum of understanding (“MOU”) between the Project Developer and the County Commission about how the competitive bidding process will be conducted.
- Attachment 9: A relocation plan for any displaced persons, businesses, or organizations.
- Attachment 10: Proposed changes to zoning ordinances, if any.
- Attachment 11: Appropriate cross-references to any master plan, map, building codes and County orders affected by the TIF District and TIF Projects.
- Attachment 12: Copy of Notice of Public Hearing Provided to Board of Education, Corporation of Harpers Ferry and West Virginia Department of Economic Development.
- Attachment 13: Board of Education, Corporation of Harpers Ferry and State requests for information, guidance, or other formal requests.
- Attachment 14: If the project was proposed by an entity other than the county or municipality submitting this application, the following, as applicable, must also be submitted: (a) Certificate of Existence; (b) Certificate of Worker’s Compensation Insurance Coverage; (c) Certificate of Good Standing from State Tax Department; and (d) Certificate from sheriff regarding local property tax status.
- Attachment 15: Analysis showing the fiscal impact on each local levying body.
- Attachment 16: Letter from a bond counsel stating that the proposed project could support tax increment financing bonds, or other obligations, and the terms and conditions of such offering.

**WEST VIRGINIA
TAX INCREMENT FINANCING**

SECTION I. APPLICATION

A. APPLICANT INFORMATION

1. County or Municipality:	The County Commission of Jefferson County (the “County Commission” or “County”)
2. Contact Person/Title:	Makayla Zonfrilli, County Administrator
3. Address:	The County Commission of Jefferson County 124 E. Washington Street P.O. Box 250 Charles Town, WV 25414
4. Telephone Number:	304.728.3284
E-Mail Address:	mzonfrilli@jeffersoncountywv.org
5. Name of Project Plan:	Project Plan No. 1 – Hill Top House Hotel (the “TIF Project”)

B. AUTHORIZED REPRESENTATIVE OF DEVELOPER

If project was originally proposed by an entity other than the county or municipality listed above, please provide a contact name and information for someone who can answer questions about the project proposal:

1. Name/Title:	Laurel Ziemianski, Project Manager
2. Company Name:	SWaN Hill Top House Hotel, LLC
3. Address:	108 Loudon Street SW Leesburg, VA 20178
4. Telephone Number:	703.728.4160
E-Mail Address	lziemianski@swaninvestors.com

C. DEVELOPMENT DISTRICT

Name of TIF District:	The County Commission of Jefferson County Redevelopment District No. 1 – Hill Top House Hotel (the “TIF District”)
Description of Boundaries:	The proposed TIF District is in Jefferson County and includes approximately 9 acres of contiguous real property located within the Corporation of Harpers Ferry (the “Town”). The proposed TIF District is in the 5 th (Harpers Ferry Corporation) property tax district of Jefferson County and includes real property and improvements constituting the Hill Top House Hotel (the “Hotel”) and surrounding properties. A map of the TIF District boundaries is provided in Attachment 1.
Notice of Public Hearing:	A public hearing regarding the Project Plan will be held on August 17, 2023, following the publication of notice thereof as a Class II legal advertisement. A copy of the Affidavit of Publication will be provided in Attachment 5 .
Base Assessed Value:	\$2,805,000. The assessed value of the taxable real and personal

property (excluding personal motor vehicles and other items which are exempt under the TIF Act) within the TIF District for Tax Year 2023 as of July 1, 2022, as provided by the County Assessor (the “Base Assessed Value”) is provided in **Attachment 4**.

SECTION II.

PROJECT INFORMATION

A. DETAILED DESCRIPTION OF PROJECT

Include a description of how the project fits with the overall development plans for the Development District or the overall development plans of the City, county, or region.

The TIF District

The County Commission of Jefferson County (the “County Commission”) proposes the creation of the “The County Commission of Jefferson County Redevelopment District No. 1 – Hill Top House Hotel” (the “TIF District”). The proposed TIF District is located in Jefferson County and includes approximately nine (9) acres of contiguous real property located in the Corporation of Harpers Ferry (the “Town”). The proposed TIF District is located in the 5th (Harpers Ferry Corporation) property tax district of Jefferson County and includes real property and improvements constituting the former Hill Top House Hotel (the “Hotel”) and surrounding properties. A map of the TIF District boundaries is provided in **Attachment 1**. The TIF District is being created by the County Commission for the purposes of facilitating the planning, design, acquisition, construction and equipping of capital improvements within the TIF District or on land not in the TIF District that is contiguous to the TIF District and which contains infrastructure or other facilities which serve the TIF District.

The TIF Projects

SWaN Hill Top House Hotel, LLC (the “Developer”) is the owner of the former Hill Top Hotel and adjoining properties. The Developer is seeking to redevelop the Hotel site and adjoining properties by constructing a new hotel on the site of the Hotel, restoring the adjacent historic Lodge building, restoring and repurposing four historic houses originally constructed as housing for workers at the Harpers Ferry Armory as guest houses, restoring and repurposing one additional Armory house and a former barbershop. The Developer proposes to develop certain capital improvements within or contiguous to the TIF District and which serve the TIF District. The TIF Projects include the design, permitting, acquisition, construction and equipping of infrastructure and other improvements that will facilitate the redevelopment of the Hotel site and adjoining properties within the TIF District (collectively, the “TIF Projects”), including, but not limited to, the following:

- Waterworks, sewerage, stormwater, telecommunications, cable, fiber optic, electric, natural gas and related infrastructure improvements;
- Construction of parking facilities, roads, sidewalks, street lighting, traffic signals and other roadway and streetscape improvements and related appurtenances, and construction or redevelopment of other improvements within the TIF District, including but not limited to, the main hotel building, the hotel lodge building, the historic amory houses;
- Demolition, site preparation and excavation and other earthwork necessary for and incidental to the construction and installation of infrastructure and other improvements that will facilitate the redevelopment of the Hotel and nearby related properties within the TIF District;
- Other related improvements, extensions, renovations and additions; and
- All professional service fees and consultant fees in connection with the foregoing, including but not limited to engineering, architectural and other design fees, legal fees, fees of property tax revenue consultants, property tax consultants, trustees, continuing disclosure agents and all fees and costs incurred in connection with the preparation and approval of the Project Plan.

The proposed TIF Projects which are currently contemplated for the TIF District are more particularly indicated on the maps provided in **Attachment 2**. The proposed TIF Projects and the capital improvements and expenditures currently contemplated are presented by way of example only and the actual capital improvements and expenditures may differ substantially from those described herein so long as such improvements and expenditures are included within the description of the TIF Projects described herein.

The TIF Project also includes all professional services fees, together with costs incurred in preparation of the Project Plan, and related costs and reimbursement of costs of the TIF Project incurred after the date of the West

Virginia Department of Economic Development's approval of the Project Plan.

West Virginia Code Section 7-22-9(b)(4) authorizes the County Commission to create an economic opportunity development district to be known as "The County Commission of Jefferson County Hill Top House Hotel Economic Opportunity Development District" (the "EODD") and to levy a special district excise tax within the EODD. The boundaries of the EODD are identical to the proposed boundaries of the TIF District. The TIF Projects proposed herein contemplate financing the design, permitting, acquisition, construction and equipping of a portion of infrastructure projects included in the project plan for the EODD (the "EODD Project").

Tax Increment Financing Obligations

To finance all or portions of the TIF Projects, the County Commission proposes to issue tax increment revenue bonds or other obligations on a senior or subordinate basis (the "TIF Obligations") in an estimated amount of \$30,000,000, with maturities not to exceed 30 years from the date of the creation of the TIF District. Such TIF Obligations may be issued from time to time in one or more series. The County Commission may issue refunding bonds from time to time to refinance certain or all of the outstanding TIF Obligations and as a result of any such refinancing(s), the total par amount of TIF Obligations issued may exceed \$30,000,000 due to anticipated reserve fund requirements for the refunding bonds and related costs of issuing the refunding bonds, among other potential costs. Proceeds of the TIF Obligations are generally planned to be used to (i) finance all or a portion of the costs of the TIF Projects, including architectural, engineering, legal and other professional fees and expenses; (ii) finance costs of creating the TIF District and obtaining approval of the TIF Projects; (iii) fund reserves for the TIF Obligations, as necessary; (iv) fund capitalized interest on the TIF Obligations, as necessary; and (v) pay costs of issuance of the TIF Obligations and related costs. To the extent that surplus tax increment funds are available, portions of the TIF Projects may be financed directly with such surplus. See **Section II.E** for more detailed Financing information and **Section II.G** for additional information on the proposed TIF Obligations.

B(1): ESTIMATES*Projected increases in Assessed Values of the TIF District:*

Development Year Ending	Appraised As Of	Final Tax Due Date	Appreciation Factor	Hill Top House	Existing Buildings	Existing Land	Residual	Total
31-Dec-22	1-Jul-23	1-Apr-24	100%	\$0	\$2,549,200	\$1,219,300	\$131,200	\$3,899,700
31-Dec-23	1-Jul-24	1-Apr-25	100%	\$0	\$2,549,200	\$1,219,300	\$131,200	\$3,899,700
31-Dec-24	1-Jul-25	1-Apr-26	100%	\$0	\$2,549,200	\$1,219,300	\$131,200	\$3,899,700
31-Dec-25	1-Jul-26	1-Apr-27	105%	\$60,928,373	\$2,678,796	\$1,281,287	\$0	\$64,888,456
31-Dec-26	1-Jul-27	1-Apr-28	105%	\$60,928,373	\$2,678,796	\$1,281,287	\$0	\$64,888,456
31-Dec-27	1-Jul-28	1-Apr-29	105%	\$60,928,373	\$2,678,796	\$1,281,287	\$0	\$64,888,456
31-Dec-28	1-Jul-29	1-Apr-30	110%	\$64,025,848	\$2,814,981	\$1,346,425	\$0	\$68,187,253
31-Dec-29	1-Jul-30	1-Apr-31	110%	\$64,025,848	\$2,814,981	\$1,346,425	\$0	\$68,187,253
31-Dec-30	1-Jul-31	1-Apr-32	110%	\$64,025,848	\$2,814,981	\$1,346,425	\$0	\$68,187,253
31-Dec-31	1-Jul-32	1-Apr-33	116%	\$67,280,791	\$2,958,089	\$1,414,874	\$0	\$71,653,754
31-Dec-32	1-Jul-33	1-Apr-34	116%	\$67,280,791	\$2,958,089	\$1,414,874	\$0	\$71,653,754
31-Dec-33	1-Jul-34	1-Apr-35	116%	\$67,280,791	\$2,958,089	\$1,414,874	\$0	\$71,653,754
31-Dec-34	1-Jul-35	1-Apr-36	122%	\$70,701,210	\$3,108,472	\$1,486,804	\$0	\$75,296,485
31-Dec-35	1-Jul-36	1-Apr-37	122%	\$70,701,210	\$3,108,472	\$1,486,804	\$0	\$75,296,485
31-Dec-36	1-Jul-37	1-Apr-38	122%	\$70,701,210	\$3,108,472	\$1,486,804	\$0	\$75,296,485
31-Dec-37	1-Jul-38	1-Apr-39	128%	\$74,295,515	\$3,266,500	\$1,562,390	\$0	\$79,124,405
31-Dec-38	1-Jul-39	1-Apr-40	128%	\$74,295,515	\$3,266,500	\$1,562,390	\$0	\$79,124,405
31-Dec-39	1-Jul-40	1-Apr-41	128%	\$74,295,515	\$3,266,500	\$1,562,390	\$0	\$79,124,405
31-Dec-40	1-Jul-41	1-Apr-42	135%	\$78,072,548	\$3,432,562	\$1,641,818	\$0	\$83,146,929
31-Dec-41	1-Jul-42	1-Apr-43	135%	\$78,072,548	\$3,432,562	\$1,641,818	\$0	\$83,146,929
31-Dec-42	1-Jul-43	1-Apr-44	135%	\$78,072,548	\$3,432,562	\$1,641,818	\$0	\$83,146,929
31-Dec-43	1-Jul-44	1-Apr-45	141%	\$82,041,597	\$3,607,067	\$1,725,285	\$0	\$87,373,949
31-Dec-44	1-Jul-45	1-Apr-46	141%	\$82,041,597	\$3,607,067	\$1,725,285	\$0	\$87,373,949
31-Dec-45	1-Jul-46	1-Apr-47	141%	\$82,041,597	\$3,607,067	\$1,725,285	\$0	\$87,373,949
31-Dec-46	1-Jul-47	1-Apr-48	149%	\$86,212,425	\$3,790,443	\$1,812,995	\$0	\$91,815,863
31-Dec-47	1-Jul-48	1-Apr-49	149%	\$86,212,425	\$3,790,443	\$1,812,995	\$0	\$91,815,863
31-Dec-48	1-Jul-49	1-Apr-50	149%	\$86,212,425	\$3,790,443	\$1,812,995	\$0	\$91,815,863
31-Dec-49	1-Jul-50	1-Apr-51	156%	\$90,595,289	\$3,983,141	\$1,905,164	\$0	\$96,483,594
31-Dec-50	1-Jul-51	1-Apr-52	156%	\$90,595,289	\$3,983,141	\$1,905,164	\$0	\$96,483,594
31-Dec-51	1-Jul-52	1-Apr-53	156%	\$90,595,289	\$3,983,141	\$1,905,164	\$0	\$96,483,594

Source: Revenue Report dated July 24, 2023 prepared by MuniCap, Inc. See Attachment 7 for full Revenue Report.

B(2):	ESTIMATES

Number of jobs to be created by this project in the TIF District. Estimated jobs are as follows:

Estimated Job Creation within the TIF District

Job Category: Professional

Number:	8
Wages:	\$100,000
Benefits:	<u>Industry Standard</u>

Job Category: Clerical and Admin

Number:	11
Wages:	\$40,000
Benefits:	<u>Industry Standard</u>

Job Category: Skilled

Number:	5
Wages:	\$35,000 – 50,000
Benefits:	<u>Industry Standard</u>

Job Category: Semi-Skilled

Number:	5
Wages:	\$35,000 – 50,000
Benefits:	<u>Industry Standard</u>

Job Category: Unskilled

Number:	100
Wages:	\$40,500
Benefits:	<u>Industry Standard</u>

Total Estimated Number of Construction Jobs	239
Total Estimated Number of Permanent Jobs	129

C.**CAPITAL IMPROVEMENTS**

The Developer proposes to develop certain capital improvements within or contiguous to the TIF District and which serve the TIF District. The TIF Projects include the design, permitting, acquisition, construction and equipping of infrastructure and other improvements that will facilitate the redevelopment of the Hotel site and adjoining properties within the TIF District, including, but not limited to, the following:

- Waterworks, sewerage, stormwater, telecommunications, cable, fiber optic, electric, natural gas and related infrastructure improvements;
- Construction of parking facilities, roads, sidewalks, street lighting, traffic signals and other roadway and streetscape improvements and related appurtenances, and construction or redevelopment of other improvements within the TIF District, including but not limited to, the main hotel building, the hotel lodge building, the historic amory houses;
- Demolition, site preparation and excavation and other earthwork necessary for and incidental to the construction and installation of infrastructure and other improvements that will facilitate the redevelopment of the Hotel and nearby related properties within the TIF District;
- Other related improvements, extensions, renovations and additions; and
- All professional service fees and consultant fees in connection with the foregoing, including but not limited to engineering, architectural and other design fees, legal fees, fees of property tax revenue consultants, property tax consultants, trustees, continuing disclosure agents and all fees and costs incurred in connection with the preparation and approval of the Project Plan.

The proposed TIF Projects and the capital improvements and expenditures contemplated are presented by way of example only and the actual capital improvements and expenditures for each phase may differ substantially from those described herein so long as such improvements and expenditures are included within the description of the TIF Projects described herein. The estimated construction and engineering costs of the TIF Projects are provided in the table below. These estimated costs are preliminary in nature and are provided by way of example only. Actual project costs will vary from those indicated in the following estimates and such variances could be significant.

**Hill Top House Hotel
Summary Budget
June 2023**

Summary Budget

Hard Costs, Demolition - Main Building, Lodge , Outbuildings	89,700,000
FF&E and OS&E	8,000,000
Contingency	7,300,000
Soft Costs	8,800,000
Project Related Taxes	1,900,000
Interest Reserve	4,000,000
Financing, Legal, Working Capital, Pre-Opening, Etc.	9,900,000
Land and Other Pre-Development Costs	16,000,000
	145,600,000

D. ESTIMATED BREAKDOWN OF PROJECT COSTS*

The below preliminary breakdown of estimated costs of the TIF Projects is anticipated to be fully financed from TIF Obligations and/or from Pay-As-You-Go funds from the TIF Fund. See **Section II.G – Tax Increment Financing Obligations** and **Section II.E – Financing** for more detailed information. The Costs of the TIF Projects set forth on this and the prior pages are based on the best available information at the time of this Application. All indicated costs are estimates only and are subject to change and the actual costs will likely differ from the amounts stated herein.

	TOTAL*	<u>Proposed Financing Method</u>
1. Capital Costs	<u>\$ (see 8 below)</u>	
2. Estimated Financing Costs	<u>\$703,800</u>	TIF Obligations
3. Professional Services	<u>\$ (see footnote)</u>	
4. Land	<u>\$ -0-</u>	
5. Relocation Costs	<u>\$ -0-</u>	
6. Environmental Impact Studies	<u>\$ (see footnote)</u>	
7. Public Information	<u>\$ -0-</u>	
8. Construction of Capital Improvements	<u>\$(see footnote)</u>	TIF Obligations
9. Costs of the sale/lease of County property that results in a loss to County	<u>\$ -0-</u>	
10. TIF Bonds Capitalized Interest	<u>\$1,120,668.79</u>	TIF Obligations
11. TIF Bonds Reserve Funds	<u>\$901,970.34</u>	TIF Obligations
Total Project Cost:	<u>\$148,332,493.13</u>	TIF Obligations

***Notes to Items 1 through 11:**

Items 1 through 11 above describe cost estimates for the initial series of TIF Obligations to be issued by the County Commission to finance costs of the Phase I and/or Phase II projects.

- 2) Estimated Financing Costs for the TIF Obligations are provided in **Section II.G**.
- 3) Estimated Professional Services costs are included in Construction of Capital Improvements.
- 6) Estimated Environmental Impact Studies costs are included in Construction of Capital Improvements.
- 8) See **Section II.C** for estimated breakdown of costs.
- 10) Estimated Capitalized Interest for the TIF Obligations are provided in **Section II.G**.
- 11) Estimated Reserve Fund for the TIF Obligations are provided in **Section II.G**. A portion of the TIF Obligations are anticipated to be initially privately placed with the Developer and a Reserve Fund should not be required for such TIF Obligations.

E. FINANCING

Estimated Sources, Amounts, Rate and Term ⁽¹⁾

To finance the TIF Projects, the County Commission proposes to issue TIF Obligations with maturities not to exceed 30 years from the date of the creation of the TIF District. Such TIF Obligations are planned to be issued in one or more series. Proceeds of the TIF Obligations are generally expected to be used to (i) finance all or a portion of the costs of the TIF Projects, including architectural, engineering, legal and other professional fees and expenses; (ii) finance costs of creating the TIF District and obtaining approval of the TIF Projects; (iii) fund reserves for the TIF Obligations, as necessary; (iv) fund capitalized interest on the TIF Obligations, as necessary; and (v) pay costs of issuance of the TIF Obligations and related costs. TIF Funds may also be used for the payment of accrued but unpaid debt service, if any, due to insufficient TIF Funds to make prior debt service payments. To the extent that surplus tax increment funds are available, portions of the TIF Project may be financed on a “pay-as-you-go” basis directly with such funds.

The TIF Obligations detailed in the table below are anticipated to be issued with a final maturity which will not exceed 30 years from the creation of the TIF District. To the extent that Excess Funds (as defined in **Section II.G**) are used to redeem outstanding bonds, it is anticipated that the TIF Obligations could be paid off earlier.

Sources	Preliminary Amount	Preliminary Interest Rate	Maturity	Status
Senior TIF Obligations(1)	\$10,190,000	5.000%	June 1, 2053	TIF Application submitted to County Commission
Subordinate TIF Obligations(1)	\$14,688,059	6.000%	June 1, 2053	TIF Application submitted to County Commission

(1) Amounts and interest rates provided in this section are preliminary and subject to change based on market conditions at the time of sale or private placement of the TIF Obligations.

What alternate sources of funding have been explored? Why are they unavailable for this project?

The County Commission and the Developer have considered several alternative sources of funding for the costs of the TIF Projects proposed for the TIF District, including, but not limited to, bank financing, public financing, state grants and loans, etc. The Developer will seek to obtain Historic Rehabilitation Tax Credits for certain aspects of its redevelopment of the Hotel site and adjoining properties. Additionally, a portion of the TIF Projects described herein will be financed with obligations issued in connection with the EODD. While other public sources may be used in conjunction with TIF funding as they become available, to date no funding sources have proven to be available or a viable alternative for financing the TIF Projects. The lack of a revenue source has made it prohibitive for the County Commission and/or the Developer to finance the proposed projects without the assistance of TIF funds. TIF funding will allow for the proposed projects to be planned and constructed in the most efficient and inexpensive process available to the County Commission and the Developer. Without the availability of TIF funds for the proposed projects, the ability of the State of West Virginia, the County Commission and the Developer to provide all of the necessary infrastructure to support the Project Plan is severely impaired.

If TIF Obligations are expected to be issued, the following information must also be included:

1. Amount of TIF indebtedness to be incurred: Not to exceed \$30,000,000
2. Other revenues to be used to finance the debt (other than tax increments in the TIF Fund): None
3. Other monies to be deposited in the TIF Fund for the TIF District: None
4. If less than the full tax increment is to be used, explain how the excess will be used or distributed:

Any principal and interest on the TIF Obligations issued by the County Commission shall be payable from the tax increment financing fund ("TIF Fund") established for the TIF District. Any revenues in the TIF Fund that are not: (i) used for the scheduled payment of the principal of and interest on TIF Obligations, (ii) used for the payment of accrued but unpaid debt service due to insufficient TIF funds to make prior debt service payments, (iii) held in reserve funds established by the issuance of TIF Obligations, (iv) used for annual expenses for servicing the TIF Obligations or annual expenses of the TIF District, or (v) used for approved TIF Project costs within the TIF District, shall be deemed "excess funds" at the end of each fiscal year.

"Excess funds" may be used for (i) prepayment of debt service on the TIF Obligations, (ii) the scheduled payment of the principal of and interest on additional TIF Obligations, (iii) payment of accrued but unpaid debt service due to insufficient TIF funds to make prior debt service payments on additional TIF Obligations, (iv) funding reserve funds established by the issuance of additional TIF Obligations, (v) payment of annual expenses for servicing additional TIF Obligations, (vi) funding for additional TIF Projects in the TIF District approved in a Project Plan or Project Plans pursuant to the Act, (vii) distribution into current funds of the appropriate levying bodies, (viii) retention of funds for approved TIF Projects, and/or (viii) all other purposes for which TIF Fund monies may be expended pursuant to the Act.

5. Terms for early repayment of the TIF Obligations:

The County Commission plans to issue TIF Obligations in one or more series with an initial final maturity not more than 30 years from the date of the creation of the TIF District. If the TIF Obligations are privately placed, the County Commission anticipates that the TIF Obligations could be callable at any time after the date of issuance. The County Commission anticipates that TIF Obligations which are publicly marketed would be callable approximately 5 to 10 years from the date of their issuance.

Upon payment in full of the outstanding principal of, interest on and redemption premium, if any, for the TIF Obligations and all administrative or annual expenses related to the TIF Obligations and/or the TIF District, the County Commission may dissolve the TIF District; provided, however, that if the County Commission has approved a Project Plan or Project Plans subsequent to the issuance of the TIF Obligations, the TIF District shall not be dissolved until the obligations created on the TIF Fund by such Project Plan or Project Plans have been fulfilled.

6. Attach a letter from a bond counsel and/or financial underwriter stating that the proposed project could support tax increment financing bonds or other obligations and the terms and conditions of such offering.

A letter prepared by B.C. Ziegler and Company, Underwriter to the County Commission with respect to the TIF Obligations, is provided in **Attachment 16** stating that the TIF Project could support the issuance of TIF Obligations.

7. Proposed structure of TIF Obligations.

A preliminary structure for the TIF Obligations is provided on the following pages.

TABLE OF CONTENTS

County Commission of Jefferson County, WV
Senior Tax Increment Revenue Bonds, Series 2023A
Numbers for TIF Application
Assumes: MuniCap Report, 5% Rate, 1.25x Coverage

<i>Report</i>	<i>Page</i>
Sources and Uses of Funds	1
Bond Pricing	2
Bond Summary Statistics	3
Bond Maturity Table	4
Bond Debt Service	5
Net Debt Service	6
Reserve Fund	7

SOURCES AND USES OF FUNDS**County Commission of Jefferson County, WV
Senior Tax Increment Revenue Bonds, Series 2023A
Numbers for TIF Application
Assumes: MuniCap Report, 5% Rate, 1.25x Coverage****Sources:**

Bond Proceeds:	
Par Amount	10,190,000.00
	10,190,000.00

Uses:

Project Fund Deposits:	
Project Fund	7,463,560.87
Other Fund Deposits:	
Debt Service Reserve Fund	901,970.34
Capitalized Interest Fund	1,120,668.79
	2,022,639.13
Delivery Date Expenses:	
Cost of Issuance	500,000.00
Underwriter's Discount	203,800.00
	703,800.00
	10,190,000.00

BOND PRICING

County Commission of Jefferson County, WV
Senior Tax Increment Revenue Bonds, Series 2023A
Numbers for TIF Application
Assumes: MuniCap Report, 5% Rate, 1.25x Coverage

Bond Component	Maturity Date	Amount	Rate	Yield	Price
Term Bonds 28-53:	06/01/2053	10,190,000	5.000%	5.000%	100.000
		10,190,000			

Dated Date	12/01/2023	
Delivery Date	12/01/2023	
First Coupon	06/01/2024	
Par Amount	10,190,000.00	
Original Issue Discount		
Production	10,190,000.00	100.000000%
Underwriter's Discount	-203,800.00	-2.000000%
Purchase Price	9,986,200.00	98.000000%
Accrued Interest		
Net Proceeds	9,986,200.00	

BOND SUMMARY STATISTICS

**County Commission of Jefferson County, WV
Senior Tax Increment Revenue Bonds, Series 2023A
Numbers for TIF Application
Assumes: MuniCap Report, 5% Rate, 1.25x Coverage**

Dated Date	12/01/2023
Delivery Date	12/01/2023
Last Maturity	06/01/2053
Arbitrage Yield	5.000000%
True Interest Cost (TIC)	5.159732%
Net Interest Cost (NIC)	5.091831%
All-In TIC	5.572972%
Average Coupon	5.000000%
Average Life (years)	21.779
Duration of Issue (years)	12.911
Par Amount	10,190,000.00
Bond Proceeds	10,190,000.00
Total Interest	11,096,500.00
Net Interest	11,300,300.00
Total Debt Service	21,286,500.00
Maximum Annual Debt Service	1,758,750.00
Average Annual Debt Service	721,576.27
Underwriter's Fees (per \$1000)	
Average Takedown	
Other Fee	20.000000
Total Underwriter's Discount	20.000000
Bid Price	98.000000

<i>Bond Component</i>	<i>Par Value</i>	<i>Price</i>	<i>Average Coupon</i>	<i>Average Life</i>	<i>PV of 1 bp change</i>
Term Bonds 28-53	10,190,000.00	100.000	5.000%	21.779	15,692.60
	10,190,000.00			21.779	15,692.60

	<u>TIC</u>	<u>All-In TIC</u>	<u>Arbitrage Yield</u>
Par Value	10,190,000.00	10,190,000.00	10,190,000.00
+ Accrued Interest			
+ Premium (Discount)			
- Underwriter's Discount	-203,800.00	-203,800.00	
- Cost of Issuance Expense		-500,000.00	
- Other Amounts			
Target Value	9,986,200.00	9,486,200.00	10,190,000.00
Target Date	12/01/2023	12/01/2023	12/01/2023
Yield	5.159732%	5.572972%	5.000000%

BOND MATURITY TABLE

County Commission of Jefferson County, WV
Senior Tax Increment Revenue Bonds, Series 2023A
Numbers for TIF Application
Assumes: MuniCap Report, 5% Rate, 1.25x Coverage

<i>Maturity Date</i>	<i>Term Bonds 28-53</i>
06/01/2024	
06/01/2025	
06/01/2026	
06/01/2027	150,000
06/01/2028	120,000
06/01/2029	110,000
06/01/2030	120,000
06/01/2031	110,000
06/01/2032	120,000
06/01/2033	150,000
06/01/2034	160,000
06/01/2035	170,000
06/01/2036	210,000
06/01/2037	220,000
06/01/2038	235,000
06/01/2039	275,000
06/01/2040	290,000
06/01/2041	310,000
06/01/2042	355,000
06/01/2043	375,000
06/01/2044	400,000
06/01/2045	450,000
06/01/2046	475,000
06/01/2047	500,000
06/01/2048	565,000
06/01/2049	595,000
06/01/2050	625,000
06/01/2051	695,000
06/01/2052	730,000
06/01/2053	1,675,000
	10,190,000

BOND DEBT SERVICE

County Commission of Jefferson County, WV
Senior Tax Increment Revenue Bonds, Series 2023A
Numbers for TIF Application
Assumes: MuniCap Report, 5% Rate, 1.25x Coverage

<i>Period Ending</i>	<i>Principal</i>	<i>Interest</i>	<i>Debt Service</i>	<i>Annual Debt Service</i>	<i>Bond Balance</i>	<i>Total Bond Value</i>
12/01/2023					10,190,000	10,190,000
06/01/2024		254,750	254,750	254,750	10,190,000	10,190,000
12/01/2024		254,750	254,750		10,190,000	10,190,000
06/01/2025		254,750	254,750	509,500	10,190,000	10,190,000
12/01/2025		254,750	254,750		10,190,000	10,190,000
06/01/2026		254,750	254,750	509,500	10,190,000	10,190,000
12/01/2026		254,750	254,750		10,190,000	10,190,000
06/01/2027	150,000	254,750	404,750	659,500	10,040,000	10,040,000
12/01/2027		251,000	251,000		10,040,000	10,040,000
06/01/2028	120,000	251,000	371,000	622,000	9,920,000	9,920,000
12/01/2028		248,000	248,000		9,920,000	9,920,000
06/01/2029	110,000	248,000	358,000	606,000	9,810,000	9,810,000
12/01/2029		245,250	245,250		9,810,000	9,810,000
06/01/2030	120,000	245,250	365,250	610,500	9,690,000	9,690,000
12/01/2030		242,250	242,250		9,690,000	9,690,000
06/01/2031	110,000	242,250	352,250	594,500	9,580,000	9,580,000
12/01/2031		239,500	239,500		9,580,000	9,580,000
06/01/2032	120,000	239,500	359,500	599,000	9,460,000	9,460,000
12/01/2032		236,500	236,500		9,460,000	9,460,000
06/01/2033	150,000	236,500	386,500	623,000	9,310,000	9,310,000
12/01/2033		232,750	232,750		9,310,000	9,310,000
06/01/2034	160,000	232,750	392,750	625,500	9,150,000	9,150,000
12/01/2034		228,750	228,750		9,150,000	9,150,000
06/01/2035	170,000	228,750	398,750	627,500	8,980,000	8,980,000
12/01/2035		224,500	224,500		8,980,000	8,980,000
06/01/2036	210,000	224,500	434,500	659,000	8,770,000	8,770,000
12/01/2036		219,250	219,250		8,770,000	8,770,000
06/01/2037	220,000	219,250	439,250	658,500	8,550,000	8,550,000
12/01/2037		213,750	213,750		8,550,000	8,550,000
06/01/2038	235,000	213,750	448,750	662,500	8,315,000	8,315,000
12/01/2038		207,875	207,875		8,315,000	8,315,000
06/01/2039	275,000	207,875	482,875	690,750	8,040,000	8,040,000
12/01/2039		201,000	201,000		8,040,000	8,040,000
06/01/2040	290,000	201,000	491,000	692,000	7,750,000	7,750,000
12/01/2040		193,750	193,750		7,750,000	7,750,000
06/01/2041	310,000	193,750	503,750	697,500	7,440,000	7,440,000
12/01/2041		186,000	186,000		7,440,000	7,440,000
06/01/2042	355,000	186,000	541,000	727,000	7,085,000	7,085,000
12/01/2042		177,125	177,125		7,085,000	7,085,000
06/01/2043	375,000	177,125	552,125	729,250	6,710,000	6,710,000
12/01/2043		167,750	167,750		6,710,000	6,710,000
06/01/2044	400,000	167,750	567,750	735,500	6,310,000	6,310,000
12/01/2044		157,750	157,750		6,310,000	6,310,000
06/01/2045	450,000	157,750	607,750	765,500	5,860,000	5,860,000
12/01/2045		146,500	146,500		5,860,000	5,860,000
06/01/2046	475,000	146,500	621,500	768,000	5,385,000	5,385,000
12/01/2046		134,625	134,625		5,385,000	5,385,000
06/01/2047	500,000	134,625	634,625	769,250	4,885,000	4,885,000
12/01/2047		122,125	122,125		4,885,000	4,885,000
06/01/2048	565,000	122,125	687,125	809,250	4,320,000	4,320,000
12/01/2048		108,000	108,000		4,320,000	4,320,000
06/01/2049	595,000	108,000	703,000	811,000	3,725,000	3,725,000
12/01/2049		93,125	93,125		3,725,000	3,725,000
06/01/2050	625,000	93,125	718,125	811,250	3,100,000	3,100,000
12/01/2050		77,500	77,500		3,100,000	3,100,000
06/01/2051	695,000	77,500	772,500	850,000	2,405,000	2,405,000
12/01/2051		60,125	60,125		2,405,000	2,405,000
06/01/2052	730,000	60,125	790,125	850,250	1,675,000	1,675,000
12/01/2052		41,875	41,875		1,675,000	1,675,000
06/01/2053	1,675,000	41,875	1,716,875	1,758,750		
	10,190,000	11,096,500	21,286,500	21,286,500		

NET DEBT SERVICE

**County Commission of Jefferson County, WV
Senior Tax Increment Revenue Bonds, Series 2023A
Numbers for TIF Application
Assumes: MuniCap Report, 5% Rate, 1.25x Coverage**

<i>Period Ending</i>	<i>Principal</i>	<i>Interest</i>	<i>Total Debt Service</i>	<i>Debt Service Reserve Fund</i>	<i>Capitalized Interest Fund</i>	<i>Net Debt Service</i>
06/01/2024		254,750	254,750		254,750	
06/01/2025		509,500	509,500		509,500	
06/01/2026		509,500	509,500		509,500	
06/01/2027	150,000	509,500	659,500	27,059.12		632,440.88
06/01/2028	120,000	502,000	622,000	27,059.12		594,940.88
06/01/2029	110,000	496,000	606,000	27,059.12		578,940.88
06/01/2030	120,000	490,500	610,500	27,059.12		583,440.88
06/01/2031	110,000	484,500	594,500	27,059.12		567,440.88
06/01/2032	120,000	479,000	599,000	27,059.12		571,940.88
06/01/2033	150,000	473,000	623,000	27,059.12		595,940.88
06/01/2034	160,000	465,500	625,500	27,059.12		598,440.88
06/01/2035	170,000	457,500	627,500	27,059.12		600,440.88
06/01/2036	210,000	449,000	659,000	27,059.12		631,940.88
06/01/2037	220,000	438,500	658,500	27,059.12		631,440.88
06/01/2038	235,000	427,500	662,500	27,059.12		635,440.88
06/01/2039	275,000	415,750	690,750	27,059.12		663,690.88
06/01/2040	290,000	402,000	692,000	27,059.12		664,940.88
06/01/2041	310,000	387,500	697,500	27,059.12		670,440.88
06/01/2042	355,000	372,000	727,000	27,059.12		699,940.88
06/01/2043	375,000	354,250	729,250	27,059.12		702,190.88
06/01/2044	400,000	335,500	735,500	27,059.12		708,440.88
06/01/2045	450,000	315,500	765,500	27,059.12		738,440.88
06/01/2046	475,000	293,000	768,000	27,059.12		740,940.88
06/01/2047	500,000	269,250	769,250	27,059.12		742,190.88
06/01/2048	565,000	244,250	809,250	27,059.12		782,190.88
06/01/2049	595,000	216,000	811,000	27,059.12		783,940.88
06/01/2050	625,000	186,250	811,250	27,059.12		784,190.88
06/01/2051	695,000	155,000	850,000	27,059.12		822,940.88
06/01/2052	730,000	120,250	850,250	27,059.12		823,190.88
06/01/2053	1,675,000	83,750	1,758,750	929,029.46		829,720.54
	10,190,000	11,096,500	21,286,500	1,632,566.58	1,273,750	18,380,183.42

RESERVE FUND

**County Commission of Jefferson County, WV
Senior Tax Increment Revenue Bonds, Series 2023A
Numbers for TIF Application
Assumes: MuniCap Report, 5% Rate, 1.25x Coverage**

Debt Service Reserve Fund (DSRF)

<i>Date</i>	<i>Deposit</i>	<i>Interest @ 3%</i>	<i>Principal</i>	<i>Capitalized Interest Fund</i>	<i>Debt Service</i>	<i>Balance</i>
06/01/2024	901,970.34	13,529.56		-13,529.56		901,970.34
06/01/2025		27,059.12		-27,059.12		901,970.34
06/01/2026		27,059.12		-27,059.12		901,970.34
06/01/2027		27,059.12			-27,059.12	901,970.34
06/01/2028		27,059.12			-27,059.12	901,970.34
06/01/2029		27,059.12			-27,059.12	901,970.34
06/01/2030		27,059.12			-27,059.12	901,970.34
06/01/2031		27,059.12			-27,059.12	901,970.34
06/01/2032		27,059.12			-27,059.12	901,970.34
06/01/2033		27,059.12			-27,059.12	901,970.34
06/01/2034		27,059.12			-27,059.12	901,970.34
06/01/2035		27,059.12			-27,059.12	901,970.34
06/01/2036		27,059.12			-27,059.12	901,970.34
06/01/2037		27,059.12			-27,059.12	901,970.34
06/01/2038		27,059.12			-27,059.12	901,970.34
06/01/2039		27,059.12			-27,059.12	901,970.34
06/01/2040		27,059.12			-27,059.12	901,970.34
06/01/2041		27,059.12			-27,059.12	901,970.34
06/01/2042		27,059.12			-27,059.12	901,970.34
06/01/2043		27,059.12			-27,059.12	901,970.34
06/01/2044		27,059.12			-27,059.12	901,970.34
06/01/2045		27,059.12			-27,059.12	901,970.34
06/01/2046		27,059.12			-27,059.12	901,970.34
06/01/2047		27,059.12			-27,059.12	901,970.34
06/01/2048		27,059.12			-27,059.12	901,970.34
06/01/2049		27,059.12			-27,059.12	901,970.34
06/01/2050		27,059.12			-27,059.12	901,970.34
06/01/2051		27,059.12			-27,059.12	901,970.34
06/01/2052		27,059.12			-27,059.12	901,970.34
06/01/2053		27,059.12	901,970.34		-929,029.46	
	901,970.34	798,244.04	901,970.34	-67,647.80	-1,632,566.58	

Average Life (years):	29.5000
Yield To Receipt Date:	3.0000011%
Arbitrage Yield:	5.0000000%
Value of Negative Arbitrage:	276,736.73

RESERVE FUND

County Commission of Jefferson County, WV
Senior Tax Increment Revenue Bonds, Series 2023A
Numbers for TIF Application
Assumes: MuniCap Report, 5% Rate, 1.25x Coverage

Capitalized Interest Fund (CAPI)

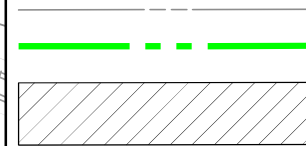
Date	Deposit	Interest @ 5%	Principal	Debt Service Reserve Fund	Scheduled Draws	Balance
06/01/2024	1,120,668.79	28,016.72	213,203.72	13,529.56	254,750	907,465.07
06/01/2025		39,909.91	442,530.97	27,059.12	509,500	464,934.10
06/01/2026		17,506.78	464,934.10	27,059.12	509,500	
	1,120,668.79	85,433.41	1,120,668.79	67,647.80	1,273,750	

Average Life (years):	1.5247
Yield To Receipt Date:	5.0000002%
Arbitrage Yield:	5.0000000%
Value of Positive Arbitrage:	0.00

Attachment 1: **Maps showing the boundaries of the proposed TIF District, including a listing of included parcels of real property as identified by Tax Map and Parcel Number and demonstrating the existing conditions and uses of property in the TIF District.**

Please refer to the attached tax parcel map, listing of tax parcels and ownership and aerial view of existing conditions of the proposed TIF District.

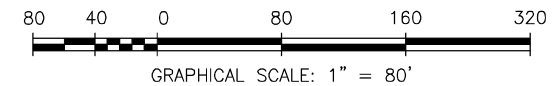
LEGEND:



PROPERTY LINE
TOURISM DEVELOPMENT DISTRICT
(AREA = 10.20 ACRES)
SWAN HILLTOP-OWNED PROPERTY
(AREA = 10.72 ACRES)

WM CORON ST. OF 1981 NORTH ZONE

TOD MAP ID	BLOCK	LOT	OWNER	TAX MAP	PARCEL	DEED BOOK	PAGE	STREET ADDRESS
1			SWAN HILLTOP OPERATING PARTNERS, LLC	2	34.2	1263	653	
2			SWAN HILLTOP OPERATING PARTNERS, LLC	2	34.1	1263	442	
3	U	P/O 2	SWAN HILLTOP OPERATING PARTNERS, LLC	2	43	1265	742	500 E Ridge St.
4	U	1	SWAN HILLTOP OPERATING PARTNERS, LLC	2	43	1265	742	500 E Ridge St.
5		Seminar	SWAN HILLTOP OPERATING PARTNERS, LLC	2	44	1263	653	
6		Seminar	SWAN HILLTOP OPERATING PARTNERS, LLC	2	44.1	1263	653	
7		Seminar	SWAN HILLTOP OPERATING PARTNERS, LLC	2	45	1263	653	
8		Seminar	SWAN HILLTOP OPERATING PARTNERS, LLC	2	46	1263	442	400 E. Ridge St.
9			SWAN HILLTOP OPERATING PARTNERS, LLC	3	1	1263	442	
10			SWAN HILLTOP OPERATING PARTNERS, LLC	3	2	1263	442	
11			SWAN HILLTOP OPERATING PARTNERS, LLC	3	3	1263	442	
12			DGE, LLC	3	4	1047	373	
13	F	3	SWAN HILLTOP OPERATING PARTNERS, LLC	2	58	1263	653	
14	F	6	SWAN HILLTOP OPERATING PARTNERS, LLC	2	58	1263	653	
15	F	7	SWAN HILLTOP OPERATING PARTNERS, LLC	2	57	1110	690	
16	F	2	SWAN HILLTOP OPERATING PARTNERS, LLC	2	56	1110	690	540 Washington St.
17	F	8	SWAN HILLTOP OPERATING PARTNERS, LLC	2	55.1	1263	653	
18	F	1	SWAN HILLTOP OPERATING PARTNERS, LLC	2	55	1263	653	500 Washington St.
19	E	6B	SWAN HILLTOP OPERATING PARTNERS, LLC	2	54.1	1263	653	
20	E	6A	SWAN HILLTOP OPERATING PARTNERS, LLC	2	54	1263	653	490 Washington St.
21	E	P/O 5	SWAN HILLTOP OPERATING PARTNERS, LLC	2	53	1263	653	
22	E	P/O 5	SWAN HILLTOP OPERATING PARTNERS, LLC	2	52.1	1263	653	
23	E	P/O 4	SWAN HILLTOP OPERATING PARTNERS, LLC	2	52	1263	653	470 Washington St.
24	E	3	SWAN HILLTOP OPERATING PARTNERS, LLC	2	51	1263	442	
25	E	2	SWAN HILLTOP OPERATING PARTNERS, LLC	2	50	1263	442	450 Washington St.
26	E	1	SWAN HILLTOP OPERATING PARTNERS, LLC	2	49	1040	712	420 Washington St.
27	P/O 1		SWAN HILLTOP OPERATING PARTNERS, LLC	2	47	1263	442	
28	BB	10	SWAN HILLTOP OPERATING PARTNERS, LLC	2	48	1263	442	400 Washington St.
29	BB	P/O 3	SWAN HILLTOP OPERATING PARTNERS, LLC	3	52	1263	442	400 E. Ridge St.
30	BB	P/O 8	SWAN HILLTOP OPERATING PARTNERS, LLC	3	52	1263	442	
31	BB	7	SWAN HILLTOP OPERATING PARTNERS, LLC	3	52	1263	442	
32	Streets		SWAN HILLTOP OPERATING PARTNERS, LLC			1258	1	



1112 16th St, Suite 910
Washington, DC 20036
Phone: 202-869-1600
www.gordondc.us.com

CIVIL ENGINEERING
ZONING & ENTITLEMENTS
FEASIBILITY STUDIES
SUSTAINABLE DESIGN

HILL TOP HOUSE HOTEL TOURISM DEVELOPMENT DISTRICT SCALE: 1" = 80' SEPTEMBER 28, 2022

EXHIBIT D109-0201-0016
CADD: D109-0201-0016_TOURISM DEVELOPMENT DISTRICT.DWG
DRAWN BY: K. EYE
SHEET 1 OF 1

OTEL PROPERTY INFORMATION

TDD MAP ID	BLOCK	LOT	OWNER	TAX MAP	PARCEL	DEED BOOK	PAGE
1			SWAN HILLTOP OPERATING PARTNERS, LLC	2	34.2	1263	653
2			SWAN HILLTOP OPERATING PARTNERS, LLC	2	34.1	1263	442
3	U	P/O 2	SWAN HILLTOP OPERATING PARTNERS, LLC	2	43	1265	742
4	U	1	SWAN HILLTOP OPERATING PARTNERS, LLC	2	43	1265	742
5		Seminary	SWAN HILLTOP OPERATING PARTNERS, LLC	2	44	1263	653
6		Seminary	SWAN HILLTOP OPERATING PARTNERS, LLC	2	44.1	1263	653
7		Seminary	SWAN HILLTOP OPERATING PARTNERS, LLC	2	45	1263	653
8		Seminary	SWAN HILLTOP OPERATING PARTNERS, LLC	2	46	1263	442
9			SWAN HILLTOP OPERATING PARTNERS, LLC	3	1	1263	442
10			SWAN HILLTOP OPERATING PARTNERS, LLC	3	2	1263	442
11			SWAN HILLTOP OPERATING PARTNERS, LLC	3	3	1263	442
12			DGE, LLC	3	4	1047	373
13	F	3	SWAN HILLTOP OPERATING PARTNERS, LLC	2	58	1263	653
13	F	6	SWAN HILLTOP OPERATING PARTNERS, LLC	2	58	1263	653
14	F	7	SWAN HILLTOP OPERATING PARTNERS, LLC	2	57	1110	690
15	F	2	SWAN HILLTOP OPERATING PARTNERS, LLC	2	56	1110	690
16	F	8	SWAN HILLTOP OPERATING PARTNERS, LLC	2	55.1	1263	653
17	F	1	SWAN HILLTOP OPERATING PARTNERS, LLC	2	55	1263	653
18	E	6B	SWAN HILLTOP OPERATING PARTNERS, LLC	2	54.1	1263	653
19	E	6A	SWAN HILLTOP OPERATING PARTNERS, LLC	2	54	1263	653
20	E	P/O 5	SWAN HILLTOP OPERATING PARTNERS, LLC	2	53	1263	653
21	E	P/O 5	SWAN HILLTOP OPERATING PARTNERS, LLC	2	52.1	1263	653
22	E	P/O 5	SWAN HILLTOP OPERATING PARTNERS, LLC	2	52	1263	653
23	E	P/O 4	SWAN HILLTOP OPERATING PARTNERS, LLC	2	51	1263	442
24	E	3	SWAN HILLTOP OPERATING PARTNERS, LLC	2	50	1263	442
25	E	2	SWAN HILLTOP OPERATING PARTNERS, LLC	2	49	1040	712
26	E	P/O 1	SWAN HILLTOP OPERATING PARTNERS, LLC	2	47	1263	442
27	E	P/O 1	SWAN HILLTOP OPERATING PARTNERS, LLC	2	48	1263	442
28	BB	10	SWAN HILLTOP OPERATING PARTNERS, LLC	3	52	1263	442
29	BB	P/O 9	SWAN HILLTOP OPERATING PARTNERS, LLC	3	52	1263	442
30	BB	P/O 8	SWAN HILLTOP OPERATING PARTNERS, LLC	3	52	1263	442
31	BB	7	SWAN HILLTOP OPERATING PARTNERS, LLC	3	52	1263	442
32	Streets		SWAN HILLTOP OPERATING PARTNERS, LLC			1258	1

Attachment 2: Map showing the TIF Projects which are currently planned for the TIF District.

Please refer to the attached maps.

Attachment 3: A resolution, order or ordinance finding the TIF Projects are not reasonably expected to occur without the use of tax increment financing.

A resolution adopted by the County Commission regarding the creation of The County Commission of Jefferson County Redevelopment District No. 1 – Hill Top House Hotel and the approval of Project Plan No. 1 for the related TIF Projects, finding that the TIF Projects are not reasonably expected to occur without the use of tax increment financing, approving the submission of the TIF Application to the West Virginia Department of Economic Development, and other matters in connection with the approval of the creation of the TIF District and the approval of Project Plan No. 1 will be attached hereto once it is adopted.

Attachment 4: Certification of the Base Assessed Value of the Real and Personal Property in the TIF District.

The Base Assessed Value of the real and personal property (excluding personal motor vehicles and other property which is exempt pursuant to the TIF Act) within the TIF District as of July 1, 2022 (Tax Year 2023) as provided by the County Assessor is \$2,805,000. The base assessed value certification of the County Assessor is attached hereto.

Attachment 5: Verification and results of the public hearings.

The County Commission will hold a public hearing on the creation of the TIF District and the approval of Project Plan No. 1 for the TIF District on August 17, 2023.

The following items are provided in this attachment or will be provided when they are available:

1. The Affidavit of Publication of Notice of Public Hearing.
2. Minutes of the Public Hearing conducted on August 17, 2023.

Attachment 6: Analysis of costs to other communities or areas in West Virginia as a result of this development.

There are no known costs to other communities or areas in West Virginia as a result of this development.

Attachment 7: Other information including the effect on the economy that may be necessary or useful to determine whether the TIF District and TIF Projects are financially feasible.

Attached hereto are the following:

1. Economic impact study dated May 2019 prepared by EY Quantitative Economics and Statistics; and
2. Revenue report dated July 24, 2023 prepared by MuniCap, Inc.

Quantifying the state and local economic impacts of the proposed Hill Top House Hotel Project

Prepared by EY Quantitative Economics and Statistics (QUEST)

May 2019



Contents

Executive summary	1
1. Introduction	3
2. Approach and terms used in the report.....	3
3. One-time impacts related to Project construction	5
4. Annual economic impacts of hotel operations	7
4.1 Direct economic impacts	7
4.2 Total direct, indirect, and induced economic and tax impacts	8
5. Estimated state and local tax impacts, by tax type.....	10
5.1 State and local taxes resulting from capital expenditures	11
5.2 State and local tax impacts resulting from annual operations	10
Appendix – Study methodology & limitations	13
Input-output multiplier analysis and the IMPLAN economic model	13
Interpretation of results and limitations of the analysis	13

Executive summary

EY was commissioned by SWaN Hill Top, LLC (“SWaN” or the “Company”) to estimate the potential economic benefits related to the construction and operation of the Hill Top House Hotel Project (“Hill Top House” or “Project”), a proposed high-end hotel in Harpers Ferry, West Virginia with approximately 129 rooms in the main hotel, lodge, and ancillary buildings. EY estimated the economic and tax effects related to: (1) temporary impacts during Project construction and build out and (2) the ongoing annual impacts from the proposed hotel's operations. Table ES-1 summarizes the estimated economic and tax impacts.

One-time impacts associated with Project construction are estimated to include:

- An estimated 478 “worker years,” averaging 239 direct jobs on-site each year over the 2-year construction period, generating nearly \$29 million in direct personal income;
- More than \$105 million in total economic output (approximately business sales) in West Virginia, including indirect and induced economic effects; and
- Nearly \$7.2 million of state and local tax revenue over 2 years.
- Approximately two-thirds of the total economic impact will remain in Harpers Ferry, primarily construction contractors and laborers working on-site.
- Construction of the proposed Hotel will generate a one-time tax impact of nearly \$1.8 million for Harpers Ferry over 2 years (2-year total) related to on-site construction activity. This tax impact is generated primarily through business and occupation (B&O) tax on the construction contract and will not recur.

The ongoing operating impacts will include:

- 129 jobs at the hotel, supporting 140 total jobs in Harpers Ferry, including indirect and induced economic activity;
- Total impact on Harpers Ferry economic output of \$26.8 million annually; and
- Annual hotel operations will generate an estimated \$1 million in Harpers Ferry taxes on an annual basis, including taxes remitted on visitor purchases. Direct business taxes paid by the Project will account for 40% of the annual tax impact.
- The Project will also generate tax impacts for other local units of government including Jefferson County and Jefferson County School District. Total taxes expected to accrue to these other local units of government are \$2.3 million, of which \$2.2 million is direct property tax paid by the hotel.
- The reported tax impact includes taxes remitted on visitor spending. The analysis estimates that the hotel will remit \$581,200 annually in Harpers Ferry sales tax and hotel/motel occupancy taxes on behalf of visitors. This includes an estimated \$241,200 of Harpers Ferry sales taxes and \$340,000 in Harpers Ferry hotel occupancy tax (net revenue to Harpers Ferry, assuming 50% of revenues will go to the local tourism board). Additionally, \$340,000 will go to the local tourism board (Jefferson County Convention & Visitors Bureau).

Table ES-1. Direct and total economic impacts for Harpers Ferry and West Virginia related to the proposed hotel's construction and operations

Real 2019 dollars

	Direct impact	Total Harpers Ferry impact	Total statewide impact
One-time impact of capital investments			
Average annual employment	239	242	359
Worker Years (2 yr. total)	478	483	718
Labor income (2 yr. total)	\$28,628,600	\$28,802,700	\$39,324,500
GDP (2 yr. total)	\$41,863,600	\$42,202,500	\$60,450,800
Economic output (2 yr. total)	\$71,586,100	\$72,191,700	\$105,151,400
Ongoing impact of hotel operations			
Average annual employment	129	140	217
Labor income (annual)	\$5,230,200	\$5,566,700	\$9,019,300
GDP (annual)	\$13,990,200	\$14,642,300	\$20,638,800
Economic output (annual)	\$25,633,000	\$26,825,800	\$38,203,400

Note: Figures may not appear to sum due to rounding.

Source: EY analysis and data compiled by Interstate Hotels & Resorts and other hotel development and management industry specialists retained by SWaN.

Table ES-2. Total local tax impacts from ongoing hotel operations related to direct, indirect, and induced economic impacts and remitted on behalf of Hotel visitors, by tax type

Real 2019 dollars

	Total tax impact
Harpers Ferry taxes	
Property taxes	\$205,000
Sales & use taxes	
Sales & use taxes, paid by businesses & residents	\$900
Sales & use taxes, paid by visitors	\$241,200
Other local taxes, including B&O	\$216,200
Hotel/Motel Occupancy Tax, Harpers Ferry portion	\$340,000
Total Harpers Ferry taxes	\$1,003,300
Other local taxes	
Jefferson County + School District	\$2,255,400
Other local taxes, statewide	\$76,000
Hotel/Motel Occupancy Tax, local tourism board portion*	\$340,000
Total local taxes, statewide	\$3,674,700

*Jefferson County Convention & Visitors Bureau

Note: Figures may not appear to sum due to rounding.

Source: EY analysis and data compiled by Interstate Hotels & Resorts and other hotel development and management industry specialists retained by SWaN.

Quantifying the state and local economic impacts of the proposed Hill Top House Hotel Project

1. Introduction

EY was commissioned by SWaN Hill Top, LLC (“SWaN” or the “Company”) to estimate the potential economic benefits related to the Hill Top House Hotel Project (“Hill Top House” or “Project”), a proposed high-end hotel in Harpers Ferry, West Virginia. This report provides an assessment of the potential economic impacts attributable to the construction and annual operations of the Project, including the number of West Virginia jobs and employee earnings, GDP generated, state and local taxes, and other key economic contributions.

Harpers Ferry is located at the convergence of the Potomac and Shenandoah Rivers and is a popular site for tourists interested in the region’s history and outdoor recreation. The headquarters of the Appalachian Trail Conservancy is located in Harpers Ferry, making Harpers Ferry a popular spot for hikers. The rivers and topography of the area have supported businesses catering to outdoor enthusiasts, such as zip line and canopy tours, white water rafting and tubing, backpacking, children’s adventure camps, and boating. As a result, tourism to the area tends to be highly seasonal, peaking in the summer months. In addition to local attractions, Harpers Ferry is located near multiple vineyards, golf courses, and the Hollywood Casino at Charles Town Races, providing the opportunity for the proposed hotel to capture a share of the demand that already exists in the greater area.

The analysis presented in this report shows that the development and construction of the proposed Hill Top House Hotel will generate economic and tax benefits for Harpers Ferry and the State of West Virginia, should the Company undertake the project. In addition to the economic benefits of the hotel’s construction, the expected annual operations at the hotel will support jobs and tax revenues throughout the state.

2. Approach and terms used in the report

This analysis considers impacts related to:

- (1) One-time (temporary) impact of capital investment – The construction of the proposed hotel will temporarily support jobs in Harpers Ferry and throughout West Virginia, primarily in the construction sector.
- (2) Ongoing (annual) impact of hotel operations – Operations at the proposed hotel will support ongoing jobs and incomes in Harpers Ferry and throughout West Virginia, primarily in hospitality-related businesses.

This study estimates three types of economic effects related to hotel construction and operations:

- Direct effects: The hotel's direct impact includes the hotel's projected revenues (direct economic output) and payments to employees (direct jobs and labor income). For the construction period, the direct impacts reflect the temporary on-site construction contractors and total construction expenditures.
- Indirect (supplier) economic effects: Indirect effects are the result of the hotel's purchases from local suppliers (e.g., food, cleaning supplies, stationary, utilities, contract security, etc.). As the hotel purchases goods and services from local businesses, these businesses in turn purchase additional inputs from their suppliers in order to meet new demand from the hotel. These supplier sales are captured in the indirect effect, reflecting employment and labor income impacts and the subsequent rounds of supplier purchases in the state and local economies.
- Induced (employee spending) economic effects: Induced effects are supported through household consumption spending by employees. Hotel employees and employees of the hotel's suppliers will use a portion of their incomes to purchase goods and services from businesses in Harpers Ferry, as well as other parts of West Virginia. These transactions support employment at businesses such as retailers, restaurants, and service companies.

Direct, indirect, and induced impacts are expressed in terms of five indicators:

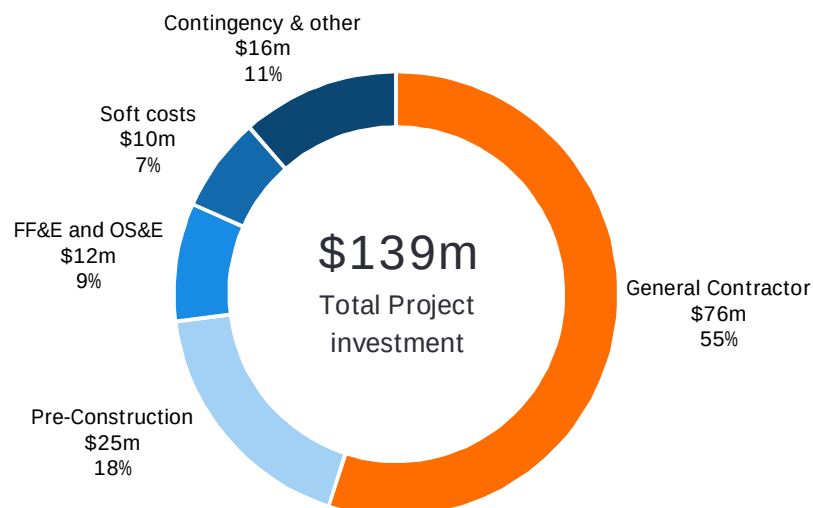
- Economic output: Economic output is the broadest measure of economic activity and includes GDP and intermediate input purchases. For the proposed hotel, economic output is equivalent to total room and service revenues. Economic output is the sum of GDP and intermediate demand (purchases from third-party suppliers).
- Gross Domestic Product (GDP): GDP, or value added, is a component of economic output and includes labor income, payments to capital, and indirect taxes.
- Labor income: Labor income is a component of GDP and includes total employee compensation (value of wages and benefits) and proprietor income.
- Employment: Employment reflects the total number of full- and part-time jobs (headcount).
- State and local taxes: Estimated taxes include individual and corporate income taxes, sales and excise taxes, and local property taxes paid by businesses and households. Income, property, and sales taxes paid by hotel employees on their incomes and purchases are included as direct taxes. The analysis presents estimates for local taxes collected within Harpers Ferry (all taxing jurisdictions) and other local governments throughout the state.

3. One-time impacts related to Project construction

Based on information compiled by Interstate Hotels & Resorts and other hotel development and management industry specialists retained by SWaN, the proposed hotel will require \$139 million in total investment including construction, design, furnishing, and other costs. Of this total spend, over half will be for the construction of the hotel and surrounding infrastructure (see Figure 1). This spending will temporarily increase demand for local construction services, generating nearly \$72 million of direct construction sector economic output and supporting on-site employment. The construction of the proposed hotel in Harpers Ferry will generate economic impacts over the two-year construction period. These impacts are described as “one-time” because they do not recur.

Soft costs, such as design and management, account for \$10 million, and hard costs including furniture, fixtures, and equipment (FF&E) will total \$12 million. These goods and services are assumed to be supplied from vendors outside of West Virginia and are not included in the economic impacts presented in this section.

Figure 1. Composition of capital investments, by type
Millions of dollars



Note: Amount includes escalation.

Source: Data compiled by Interstate Hotels & Resorts and other hotel development and management industry specialists retained by SWaN.

Estimated one-time economic impacts

- Direct construction expenditures of nearly \$72 million will support an average of 239 on-site construction contractors per year in Harpers Ferry during the hotel's construction – totaling 478 direct worker years (one-year jobs).
- Including direct (contractor), indirect (supplier), and induced (household spending) economic effects, Project construction will support an average of 242 construction and related jobs per year in Harpers Ferry during the 2-year construction period.

- The total job impact includes construction contractors and engineers, as well as employees at construction material suppliers. Workers supported by capital expenditure impacts in Harpers Ferry will earn an estimated \$28.6 million in total compensation (direct labor income).
- Projected capital investments in the Hill Top House Hotel will generate approximately \$72.2 million of total economic output in Harpers Ferry. Of this total output, \$42.2 million will be attributed to GDP, including \$28.8 million in labor income earned by Harpers Ferry workers.
- While most of the impact will be in Harpers Ferry, additional activity will be supported throughout West Virginia as a result of local construction spending (\$105.2 million of total economic output in West Virginia) – supporting an average of 359 jobs per year statewide (718 worker-years).
- Capital investments will generate \$7.2 million in total state and local tax revenues. Of this total, \$4.6 million will be direct taxes paid by the construction contractor, including more than \$2.0 million of state and local sales taxes on construction materials.¹

Table 1. State and local impacts of planned capital investments
Real 2019 dollars

	Direct impact	Indirect & Induced impact	Total impact
	<i>Construction contractors</i>	<i>Payments made to construction suppliers; Businesses selling to contract employees</i>	<i>Total one-time</i>
Harpers Ferry			
Avg. annual jobs	239	3	242
Worker years	478	5	483
Labor income	\$28,628,600	\$174,100	\$28,802,700
GDP	\$41,863,600	\$338,900	\$42,202,500
Economic output	\$71,586,100	\$605,600	\$72,191,700
WV, statewide			
Avg. annual jobs	239	120	359
Worker years	478	240	718
Labor income	\$28,628,600	\$10,695,900	\$39,324,500
GDP	\$41,863,600	\$18,587,200	\$60,450,800
Economic output	\$71,586,100	\$33,565,300	\$105,151,400

Note: Figures may not appear to sum due to rounding. Worker years are equivalent to the number of jobs lasting an average of one year each.

Source: EY analysis and data compiled by Interstate Hotels & Resorts and other hotel development and management industry specialists retained by SWaN.

¹ Assumes 40% of the \$72 million planned construction spend is subject to state sales tax rate of 6% and local sales tax rate of 1%.

4. Annual economic impacts of hotel operations

4.1 Direct economic impacts

The hotel's direct impacts can be described in terms of economic value generated and distributed, as shown in Table 2. The hotel generates economic value through its sales, shown as direct economic output. The hotel distributes economic value in West Virginia through its payments to in-state suppliers, employees, and governments.²

The analysis assumes that the hotel will employ 129 workers once fully operational (assuming one employee per room). According to the most recent Census estimates, the combined population of Harpers Ferry and neighboring Bolivar was around 1,500 people – with approximately 300 people working in these two towns combined.³ Including current employment in Harpers Ferry and neighboring Bolivar, the direct jobs at the proposed hotel would increase the number of local jobs by 40%.⁴

Hotel employees will earn an estimated \$40,500 in average total compensation, including the value of wages, tips, and benefits – totaling more than \$5.2 million in annual payroll expense (direct labor income).⁵ This average compensation, which is representative of both full-time and part-time workers, reflects an average work week of approximately 34 hours.⁶

Table 2. Economic value generated and distributed, annual
Real 2019 dollars

	Direct hotel operations
Economic value generated in Harpers Ferry	
Rooms	\$13,598,000
Food and beverage	\$9,498,000
Spa	\$1,511,000
Other revenues	\$1,026,000
Direct economic output	\$25,633,000
Economic value distributed in WV	
Local supplier purchases (intermediate demand)	
<i>Within Harpers Ferry</i>	\$251,700
<i>Elsewhere in West Virginia</i>	\$5,461,100
Employees (direct labor income)	\$5,230,200
Governments (taxes)	
<i>Harpers Ferry</i>	\$409,100
<i>Other state & local taxes</i>	\$1,769,000
Total value distributed in WV	\$13,121,100

Note: Figures may not appear to sum due to rounding; Source: EY analysis and data compiled by Interstate Hotels & Resorts and other hotel development and management industry specialists retained by SWaN.

² The share of operating inputs purchased from local vendors was estimated using industry averages for the accommodations sector in the IMPLAN models of Jefferson County and WV, reflecting historical purchasing relationships for existing businesses.

³ U.S. Census American Community Survey (ACS) 5-Year Population Estimate (2013-2017) and 2002-2014 LEHD Origin Destination Employment Statistics (LODES).

⁴ U.S. Census 2002-2014 LODES.

⁵ Annual average compensation based on the average for the accommodations sector in the IMPLAN model of Harpers Ferry.

⁶ According to BLS, the average employee in the leisure and hospitality sector worked 34.1 hours per week in 2018.

4.2 Total direct, indirect, and induced economic and tax impacts

Contributions related to operations provide a snapshot of the potential ongoing annual economic impacts of the proposed hotel. The estimated impacts reflect the anticipated annual operations of the hotel, once fully-operational (year 3). Economic impacts include activity in the Town of Harpers Ferry and the State of West Virginia overall.

Estimated annual economic impacts

- Hotel operations will support an estimated 140 direct, indirect, and induced jobs in Harpers Ferry and 217 total jobs throughout the state. This includes jobs at the hotel's suppliers (indirect) and businesses that sell to hotel employees and hotel supplier employees (induced).
- For every 10 direct jobs at the hotel, an additional 7 jobs are supported elsewhere in the state through indirect and induced economic activity – 17 jobs total (statewide employment multiplier of 1.7). This is higher than the average employment multiplier for the existing West Virginia hotel sector of 1.4, reflecting the hotel's high wages and overall worker productivity (economic output per worker), relative to the rest of the sector.
- The total (direct, indirect, and induced) impact on state economic output will be an estimated \$38.2 million, approximately half of which will be state GDP (\$20.6 million).

Table 3. Annual state and local impacts of hotel operations

Real 2019 dollars

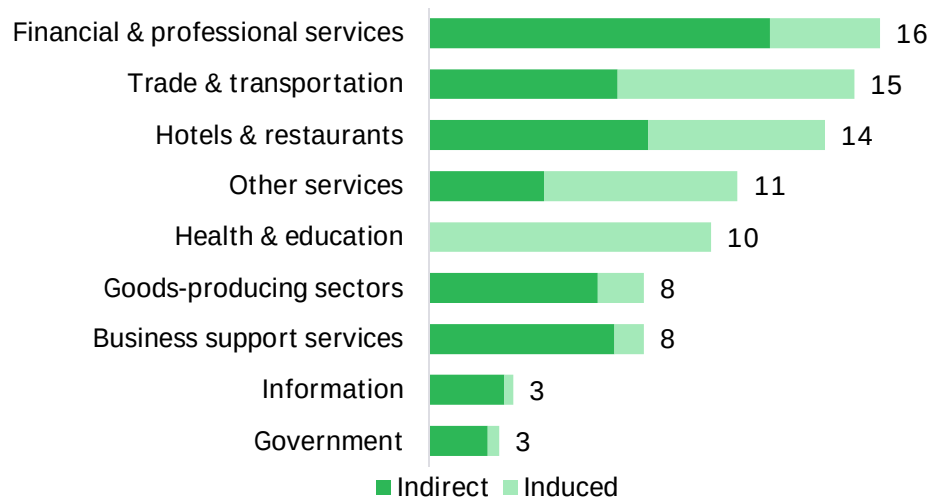
	Direct impact	Indirect & Induced impact	Total impact
	<i>Hotel operations</i>	<i>Hotel suppliers; Businesses selling to employees</i>	<i>Total</i>
Harpers Ferry			
Employment	129	11	140
Labor income	\$5,230,200	\$336,500	\$5,566,700
GDP	\$13,990,200	\$652,100	\$14,642,300
Economic output	\$25,633,000	\$1,192,800	\$26,825,800
WV, statewide			
Employment	129	88	217
Labor income	\$5,230,194	\$3,789,100	\$9,019,300
GDP	\$13,990,194	\$6,648,562	\$20,638,800
Economic output	\$25,633,000	\$12,570,368	\$38,203,400

Note: Figures may not appear to sum due to rounding.

Source: EY analysis and data compiled by Interstate Hotels & Resorts and other hotel development and management industry specialists retained by SWaN.

The hotel will support direct hospitality jobs and also jobs in other sectors as a result of the indirect and induced effects. Two out of every 10 estimated jobs are supported through the indirect effects, totaling 49 indirect jobs statewide at businesses that will sell goods and services to the hotel (e.g. financial and professional services and trade and transportation sectors). An additional 39 permanent jobs will be supported in the state through the induced economic impact – primarily at restaurants, retailers, and in education and health care. See Figure 2.

Figure 2. Distribution of indirect and induced employment, by sector
Statewide indirect and induced employment = 88



Note: Figures may not appear to sum due to rounding.

Source: EY analysis and data compiled by Interstate Hotels & Resorts and other hotel development and management industry specialists retained by SWaN.

5. Estimated state and local tax impacts, by tax type

5.1 Local tax impacts resulting from annual operations and capital expenditures

An analysis of the potential local tax impacts included:

- Construction of the proposed Hotel will generate a one-time tax impact of \$1.8 million for Harpers Ferry over 2 years (2-year total) related to on-site construction activity. This tax impact is generated primarily through the Harpers Ferry B&O tax that is assumed to be paid by the Project's construction contractors, as well as sales and use taxes on construction materials and will not recur.
- Annual hotel operations will generate an estimated \$1 million in Harpers Ferry taxes on an annual basis, including taxes remitted on visitor purchases.
- Direct business taxes paid by the Project will account for 40% of the annual tax impact.
- Based on information compiled by Interstate Hotels & Resorts and other hotel development and management industry specialists retained by SWaN, the hotel would generate an estimated \$201,000 per year in Harpers Ferry property taxes on real and personal property. Of this, \$191,000 (95%) would be incremental tax paid on real property improvements, \$2,300 (1%) is the current tax on the existing property, and \$7,800 (4%) would be tax on business personal property. Additionally, the Project will generate an average of \$2.2 million per year in county and school district property taxes.
- A TIF agreement would require that a portion of the \$191,000 in incremental property tax revenues be used to service the TIF bond. Assuming the TIF would be funded from ad valorem real and personal property taxes, the tax increment would generate sufficient revenue to service the bond at an assumed 4.5% interest rate over 30 years.
- The Hotel will generate additional revenues through taxes remitted on visitor spending. The analysis estimates that the hotel will remit \$581,200 annually in Harpers Ferry sales tax and hotel/motel occupancy taxes on behalf of visitors. This includes an estimated \$241,200 of Harpers Ferry sales taxes and \$340,000 in Harpers Ferry hotel occupancy tax (net revenue to Harpers Ferry, assuming 50% of revenues will go to the local tourism board). Additionally, \$340,000 will go to the local tourism board (Jefferson County Convention & Visitors Bureau).

Table 4. Total local tax impacts from ongoing hotel operations related to direct, indirect, and induced economic impacts and remitted on behalf of Hotel visitors, by tax type

Real 2019 dollars

	Direct taxes paid by the hotel	Taxes paid by hotel employees, indirect & induced effects, and remitted on visitor purchases	Total local tax impact
Harpers Ferry taxes			
Property taxes	\$201,100	\$3,900	\$205,000
Sales & use taxes			
Sales & use taxes, paid by businesses & residents	\$600	\$300	\$900
Sales & use taxes, paid by visitors		\$241,200	\$241,200
Other local taxes, including B&O	\$207,400	\$8,800	\$216,200
Hotel/Motel Occupancy Tax, Harpers Ferry portion		\$340,000	\$340,000
Total Harpers Ferry taxes	\$409,100	\$594,200	\$1,003,300
Other local taxes			
Jefferson County + School District	\$2,204,000	\$51,400	\$2,255,400
Other local taxes, statewide	--	\$76,000	\$76,000
Hotel/Motel Occupancy Tax, local tourism board portion*		\$340,000	\$340,000
Total local taxes, statewide	\$2,613,100	\$1,061,600	\$3,674,700

* Jefferson County Convention & Visitors Bureau

Note: Figures may not appear to sum due to rounding.

Source: EY analysis and data compiled by Interstate Hotels & Resorts and other hotel development and management industry specialists retained by SWaN.

5.2 State taxes resulting from capital expenditures and operations

Tax revenues supported by capital investments in the construction of Hill Top House Hotel will provide significant tax revenues for both Harpers Ferry and the State of West Virginia.

- In total, economic activity from hotel construction will generate \$4.4 million in total state taxes over two years. This includes an estimated \$1.7 million of state sales taxes paid on construction materials.
- Capital expenditures for the hotel's construction are estimated to support approximately \$1.0 million in individual income tax revenues for the State of West Virginia.
- In total, economic activity from hotel operations will generate more than \$2 million in total state taxes annually, including an estimated \$1.4 million of state sales taxes remitted on behalf of Hotel guests on their on-site purchases. Through the Tourism Development Credit (TDC), SWaN expects to receive a full rebate of the state sales tax paid during annual operations over the 10-year TDC period.

Table 5. Total state tax impacts from capital expenditures and operations, by tax type
Real 2019 dollars

	Total tax contribution from capital expenditures (cumulative total)	Total tax contribution related to Hotel operations (annual)
State taxes		
Sales & excise taxes		
Sales & excise taxes, paid by business and residents	\$3,055,400	\$306,700
Sales & excise taxes, paid by visitors	n/a	\$1,447,300
Personal income	\$1,020,800	\$234,100
Other state taxes	\$324,600	\$74,500
Total state taxes	\$4,400,900	\$2,062,600

Note: Figures may not appear to sum due to rounding.

Source: EY analysis and data compiled by Interstate Hotels & Resorts and other hotel development and management industry specialists retained by SWaN.

Appendix – Study methodology & limitations

Input-output multiplier analysis and the IMPLAN economic model

The estimated economic and tax contributions presented in this study are based on information compiled by Interstate Hotels & Resorts and other hotel development and management industry specialists retained by SWaN, specializing in design and procurement, food & beverage and construction, or estimated by EY. The state and local economic and tax impacts related to this activity were estimated using the regional Economic Impact Analysis for Planning (IMPLAN) input-output economic models for Jefferson County and the State of West Virginia, which describe relationships between businesses, households, and governments within each economy. This model follows flows of purchases as purchases of local goods by companies and employees support sales, jobs, and tax revenues. IMPLAN is used by the public sector, as well as private-sector businesses and other researchers and is based on widely accepted methodology for estimating these types of economic linkages.

The magnitude of each economic effect is described in terms of an economic multiplier. The multipliers in the IMPLAN model are based on the Leontief matrix, which estimates the total economic requirements for every unit of direct output in a given industry using detailed inter-industry relationships documented in the input-output model. The input-output framework connects commodity supply from one industry to commodity demand by another. The multipliers estimated using this approach capture all of the upstream economic activity (or backward linkages) related to an industry's production by attaching technical coefficients to expenditures. These output coefficients (dollars of demand) are then translated into dollars of GDP and labor income and number of employees based on industry averages.

In general, tax impacts are estimated based on the historical relationship between state and local tax collections (by tax type) to economic activity (measured as personal income). This ratio estimates the effective tax rates for each tax type as a share of total personal income. This approach assumes that the proposed hotel's employees and employees supported from the indirect and induced economic activity will generate taxes at the average effective rate on economic activity.

Interpretation of results and limitations of the analysis

The accompanying analyses were prepared for the use of SWaN. The analyses conducted in this report constitute neither an examination nor a compilation of prospective financial statements nor the application of agreed-upon procedures thereto in accordance with the attestation standards established by the American Institute of CPAs (AICPA). Accordingly, EY does not express an opinion on or offer any other assurances as to whether the analyses are presented in conformity with AICPA presentation guidelines or as to whether the underlying assumptions provide a reasonable basis for the analyses.

The reader should be aware of the following limitations and assumptions when interpreting the results:

- Information on projected capital expenditures and hotel operations was provided to EY by Interstate Hotels & Resorts and other hotel development and management industry specialists retained by SWaN, specializing in design and procurement, food & beverage and construction, for the purpose of this report. This data has not been independently audited or validated by EY. As such, EY offers no opinion on the validity of the data provided by the Company, although it was reviewed for general reasonableness and internal consistency.

- Indirect and induced contributions are estimated using the 2017 detailed IMPLAN input-output economic model of Jefferson County and the State of West Virginia. This methodology is widely used to assess indirect and induced economic linkages.
- Results for Harpers Ferry were estimated as a share of the county-wide indirect and induced estimates from the IMPLAN model of Jefferson County. County results were allocated to Harpers Ferry based on the town's historical share of employment within each sector in the indirect and induced impact.
- In general, indirect and induced tax impacts are estimated based on state and county averages for all industries and households. These estimates do not incorporate industry-specific tax rates, exemptions, or bases.
- Direct state and local sales and use taxes on construction materials were estimated based on the applicable statutory tax rates (6% state; 1% local), assuming 40% of construction expenditures are on taxable materials.
- Hotel accommodations taxes were estimated based on the 5% hotel accommodations tax rate for Harpers Ferry. State and local sales taxes paid by hotel visitors were estimated based on hotel revenues, less revenues for spa services, as personal services are exempt in West Virginia. Estimated taxes paid by hotel guests are not included in the tax impact tables.
- The economic impacts presented in this study (including employment and labor income) reflect the work location. These are jobs that will be based in West Virginia and could be filled by residents or non-residents.
- Given Harpers Ferry's proximity to Virginia and Maryland, the projected capital expenditures and hotel operations will likely support economic activity in these two states. However, the economic impacts presented in this study do not reflect any economic contributions to these two states.

Hill Top House - Harpers Ferry Jefferson County, West Virginia

Appendices to the Pledged Revenue Report

DRAFT

Values Based on Cost Approach

Construction Assumes Structural Steel Frame

Land Reappraised at \$750,000 per Acre

Personal Property Based on Developer Estimates

No Additional Development for Ancillary Building Parcels

Jefferson County Fiscal Year 2023 Tax Rates

Prepared By:

MUNICAP, INC.
— PUBLIC FINANCE —

July 24, 2023

APPENDIX A
Hill Top House - Harpers Ferry
Jefferson County, West Virginia

Scenario A
(Base Scenario)

Assumptions

Completion of Hill Top House Hotel
Rehabilitation of Yellow House and Old Lodge
Existing Ancillary Armory Buildings

APPENDIX A
Hill Top House - Harpers Ferry
Jefferson County, West Virginia

Projected Development

APPENDIX A

Hill Top House - Harpers Ferry

Jefferson County, West Virginia

Appendix A-1: Development Summary

Property Type ^(a)	Construction	Property Area ^(a)			Appraised Value ^(b)		
	Completion	Rooms	GSF per Room	GSF	Per Room	GSF	Total
Commercial							
Hill Top House							
Lodging	2025	122	608	74,132	\$260,599	\$429	\$31,793,082
Meeting space	2025	-	-	15,975	-	\$403	\$6,432,034
Restaurant	2025	-	-	10,875	-	\$660	\$7,176,535
Bar	2025	-	-	4,674	-	\$490	\$2,289,191
Spa	2025	-	-	11,894	-	\$485	\$5,773,600
Parking	2025	-	-	27,029	-	\$167	\$4,516,309
Sub-total Hill Top House		122		144,579			\$57,980,750
Existing buildings							
Yellow House	-	-	-	4,201	-	\$146	\$611,400
Old Lodge	-	-	-	14,488	-	\$33	\$478,200
Ancillary buildings							
Map ID 17 - Red House/Office	-	-	-	1,906	-	\$205	\$391,400
Map ID 19 - Armory House	-	-	-	2,562	-	\$93	\$238,800
Map ID 22 - Armory House	-	-	-	1,928	-	\$107	\$207,000
Map ID 24 - Armory House	-	-	-	1,404	-	\$147	\$206,800
Map ID 25 - Armory House	-	-	-	1,549	-	\$160	\$247,700
Map ID 27 - Armory House	-	-	-	1,424	-	\$118	\$167,900
Sub-total existing buildings				29,462			\$2,549,200
Total		122		174,041			\$60,529,950

MuniCap, Inc.

24-Jul-2023

^(a) Provided by Developer.

^(b) See Appendix B.

APPENDIX A
Hill Top House - Harpers Ferry
Jefferson County, West Virginia

Appendix A-2.a: Projected Construction Completion - Hill Top House^(a)

Development			Lodging		Meeting Space		Restaurant	
Year	Appraised	Final Tax						
Ending	As Of ^(b)	Due Date ^(c)	Rooms	Cumulative	GSF	Cumulative	GSF	Cumulative
31-Dec-21	1-Jul-22	1-Apr-23	0	0	0	0	0	0
31-Dec-22	1-Jul-23	1-Apr-24	0	0	0	0	0	0
31-Dec-23	1-Jul-24	1-Apr-25	0	0	0	0	0	0
31-Dec-24	1-Jul-25	1-Apr-26	0	0	0	0	0	0
31-Dec-25	1-Jul-26	1-Apr-27	122	122	15,975	15,975	10,875	10,875
31-Dec-26	1-Jul-27	1-Apr-28	0	122	0	15,975	0	10,875
31-Dec-27	1-Jul-28	1-Apr-29	0	122	0	15,975	0	10,875
31-Dec-28	1-Jul-29	1-Apr-30	0	122	0	15,975	0	10,875
31-Dec-29	1-Jul-30	1-Apr-31	0	122	0	15,975	0	10,875
31-Dec-30	1-Jul-31	1-Apr-32	0	122	0	15,975	0	10,875
31-Dec-31	1-Jul-32	1-Apr-33	0	122	0	15,975	0	10,875
31-Dec-32	1-Jul-33	1-Apr-34	0	122	0	15,975	0	10,875
31-Dec-33	1-Jul-34	1-Apr-35	0	122	0	15,975	0	10,875
31-Dec-34	1-Jul-35	1-Apr-36	0	122	0	15,975	0	10,875
31-Dec-35	1-Jul-36	1-Apr-37	0	122	0	15,975	0	10,875
31-Dec-36	1-Jul-37	1-Apr-38	0	122	0	15,975	0	10,875
31-Dec-37	1-Jul-38	1-Apr-39	0	122	0	15,975	0	10,875
31-Dec-38	1-Jul-39	1-Apr-40	0	122	0	15,975	0	10,875
31-Dec-39	1-Jul-40	1-Apr-41	0	122	0	15,975	0	10,875
31-Dec-40	1-Jul-41	1-Apr-42	0	122	0	15,975	0	10,875
31-Dec-41	1-Jul-42	1-Apr-43	0	122	0	15,975	0	10,875
31-Dec-42	1-Jul-43	1-Apr-44	0	122	0	15,975	0	10,875
31-Dec-43	1-Jul-44	1-Apr-45	0	122	0	15,975	0	10,875
31-Dec-44	1-Jul-45	1-Apr-46	0	122	0	15,975	0	10,875
31-Dec-45	1-Jul-46	1-Apr-47	0	122	0	15,975	0	10,875
31-Dec-46	1-Jul-47	1-Apr-48	0	122	0	15,975	0	10,875
31-Dec-47	1-Jul-48	1-Apr-49	0	122	0	15,975	0	10,875
31-Dec-48	1-Jul-49	1-Apr-50	0	122	0	15,975	0	10,875
31-Dec-49	1-Jul-50	1-Apr-51	0	122	0	15,975	0	10,875
31-Dec-50	1-Jul-51	1-Apr-52	0	122	0	15,975	0	10,875
31-Dec-51	1-Jul-52	1-Apr-53	0	122	0	15,975	0	10,875
Totals			122		15,975		10,875	

MuniCap, Inc.

24-Jul-2023

^(a) Provided by Developer.

^(b) Property is assessed on July 1 annually based on discussion with Jefferson County Assessor.

^(c) Property tax bills are mailed July 15th of each year and are based on the assessed value for the property as of July 1 of the preceding year. Property taxes are due in two installments, September 1st and March 1st of the following year, with April 1st as the final due date without penalty.

APPENDIX A
Hill Top House - Harpers Ferry
Jefferson County, West Virginia

Appendix A-2.a: Projected Construction Completion - Hill Top House, continued^(a)

Development Year Ending	Appraised As Of ^(b)	Final Tax Due Date ^(c)	Bar		Spa		Parking	
			GSF	Cumulative	GSF	Cumulative	GSF	Cumulative
31-Dec-21	1-Jul-22	1-Apr-23	0	0	0	0	0	0
31-Dec-22	1-Jul-23	1-Apr-24	0	0	0	0	0	0
31-Dec-23	1-Jul-24	1-Apr-25	0	0	0	0	0	0
31-Dec-24	1-Jul-25	1-Apr-26	0	0	0	0	0	0
31-Dec-25	1-Jul-26	1-Apr-27	4,674	4,674	11,894	11,894	27,029	27,029
31-Dec-26	1-Jul-27	1-Apr-28	0	4,674	0	11,894	0	27,029
31-Dec-27	1-Jul-28	1-Apr-29	0	4,674	0	11,894	0	27,029
31-Dec-28	1-Jul-29	1-Apr-30	0	4,674	0	11,894	0	27,029
31-Dec-29	1-Jul-30	1-Apr-31	0	4,674	0	11,894	0	27,029
31-Dec-30	1-Jul-31	1-Apr-32	0	4,674	0	11,894	0	27,029
31-Dec-31	1-Jul-32	1-Apr-33	0	4,674	0	11,894	0	27,029
31-Dec-32	1-Jul-33	1-Apr-34	0	4,674	0	11,894	0	27,029
31-Dec-33	1-Jul-34	1-Apr-35	0	4,674	0	11,894	0	27,029
31-Dec-34	1-Jul-35	1-Apr-36	0	4,674	0	11,894	0	27,029
31-Dec-35	1-Jul-36	1-Apr-37	0	4,674	0	11,894	0	27,029
31-Dec-36	1-Jul-37	1-Apr-38	0	4,674	0	11,894	0	27,029
31-Dec-37	1-Jul-38	1-Apr-39	0	4,674	0	11,894	0	27,029
31-Dec-38	1-Jul-39	1-Apr-40	0	4,674	0	11,894	0	27,029
31-Dec-39	1-Jul-40	1-Apr-41	0	4,674	0	11,894	0	27,029
31-Dec-40	1-Jul-41	1-Apr-42	0	4,674	0	11,894	0	27,029
31-Dec-41	1-Jul-42	1-Apr-43	0	4,674	0	11,894	0	27,029
31-Dec-42	1-Jul-43	1-Apr-44	0	4,674	0	11,894	0	27,029
31-Dec-43	1-Jul-44	1-Apr-45	0	4,674	0	11,894	0	27,029
31-Dec-44	1-Jul-45	1-Apr-46	0	4,674	0	11,894	0	27,029
31-Dec-45	1-Jul-46	1-Apr-47	0	4,674	0	11,894	0	27,029
31-Dec-46	1-Jul-47	1-Apr-48	0	4,674	0	11,894	0	27,029
31-Dec-47	1-Jul-48	1-Apr-49	0	4,674	0	11,894	0	27,029
31-Dec-48	1-Jul-49	1-Apr-50	0	4,674	0	11,894	0	27,029
31-Dec-49	1-Jul-50	1-Apr-51	0	4,674	0	11,894	0	27,029
31-Dec-50	1-Jul-51	1-Apr-52	0	4,674	0	11,894	0	27,029
31-Dec-51	1-Jul-52	1-Apr-53	0	4,674	0	11,894	0	27,029
Totals			4,674		11,894		27,029	

MuniCap, Inc.

24-Jul-2023

^(a) Provided by Developer.

^(b) Property is assessed on July 1 annually based on discussion with Jefferson County Assessor.

^(c) Property tax bills are mailed July 15th of each year and are based on the assessed value for the property as of July 1 of the preceding year. Property taxes are due in two installments, September 1st and March 1st of the following year, with April 1st as the final due date without penalty.

APPENDIX A
Hill Top House - Harpers Ferry
Jefferson County, West Virginia

Appendix A-2.b: Projected Construction Completion - Existing Buildings^(a)

Development			Yellow House		Old Lodge		Map ID 17 - Red House/Office	
Year	Appraised	Final Tax						
Ending	As Of ^(b)	Due Date ^(c)	GSF	Cumulative	GSF	Cumulative	GSF	Cumulative
31-Dec-21	1-Jul-22	1-Apr-23	4,201	4,201	14,488	14,488	1,906	1,906
31-Dec-22	1-Jul-23	1-Apr-24	0	4,201	0	14,488	0	1,906
31-Dec-23	1-Jul-24	1-Apr-25	0	4,201	0	14,488	0	1,906
31-Dec-24	1-Jul-25	1-Apr-26	0	4,201	0	14,488	0	1,906
31-Dec-25	1-Jul-26	1-Apr-27	0	4,201	0	14,488	0	1,906
31-Dec-26	1-Jul-27	1-Apr-28	0	4,201	0	14,488	0	1,906
31-Dec-27	1-Jul-28	1-Apr-29	0	4,201	0	14,488	0	1,906
31-Dec-28	1-Jul-29	1-Apr-30	0	4,201	0	14,488	0	1,906
31-Dec-29	1-Jul-30	1-Apr-31	0	4,201	0	14,488	0	1,906
31-Dec-30	1-Jul-31	1-Apr-32	0	4,201	0	14,488	0	1,906
31-Dec-31	1-Jul-32	1-Apr-33	0	4,201	0	14,488	0	1,906
31-Dec-32	1-Jul-33	1-Apr-34	0	4,201	0	14,488	0	1,906
31-Dec-33	1-Jul-34	1-Apr-35	0	4,201	0	14,488	0	1,906
31-Dec-34	1-Jul-35	1-Apr-36	0	4,201	0	14,488	0	1,906
31-Dec-35	1-Jul-36	1-Apr-37	0	4,201	0	14,488	0	1,906
31-Dec-36	1-Jul-37	1-Apr-38	0	4,201	0	14,488	0	1,906
31-Dec-37	1-Jul-38	1-Apr-39	0	4,201	0	14,488	0	1,906
31-Dec-38	1-Jul-39	1-Apr-40	0	4,201	0	14,488	0	1,906
31-Dec-39	1-Jul-40	1-Apr-41	0	4,201	0	14,488	0	1,906
31-Dec-40	1-Jul-41	1-Apr-42	0	4,201	0	14,488	0	1,906
31-Dec-41	1-Jul-42	1-Apr-43	0	4,201	0	14,488	0	1,906
31-Dec-42	1-Jul-43	1-Apr-44	0	4,201	0	14,488	0	1,906
31-Dec-43	1-Jul-44	1-Apr-45	0	4,201	0	14,488	0	1,906
31-Dec-44	1-Jul-45	1-Apr-46	0	4,201	0	14,488	0	1,906
31-Dec-45	1-Jul-46	1-Apr-47	0	4,201	0	14,488	0	1,906
31-Dec-46	1-Jul-47	1-Apr-48	0	4,201	0	14,488	0	1,906
31-Dec-47	1-Jul-48	1-Apr-49	0	4,201	0	14,488	0	1,906
31-Dec-48	1-Jul-49	1-Apr-50	0	4,201	0	14,488	0	1,906
31-Dec-49	1-Jul-50	1-Apr-51	0	4,201	0	14,488	0	1,906
31-Dec-50	1-Jul-51	1-Apr-52	0	4,201	0	14,488	0	1,906
31-Dec-51	1-Jul-52	1-Apr-53	0	4,201	0	14,488	0	1,906
Totals			4,201		14,488		1,906	

MuniCap, Inc.

24-Jul-2023

^(a) Provided by Developer.

^(b) Property is assessed on July 1 annually based on discussion with Jefferson County Assessor.

^(c) Property tax bills are mailed July 15th of each year and are based on the assessed value for the property as of July 1 of the preceding year. Property taxes are due in two installments, September 1st and March 1st of the following year, with April 1st as the final due date without penalty.

APPENDIX A
Hill Top House - Harpers Ferry
Jefferson County, West Virginia

Appendix A-2.b: Projected Construction Completion - Existing Buildings, continued^(a)

Development			Map ID 19 - Armory House		Map ID 22 - Armory House		Map ID 24 - Armory House	
Year	Appraised	Final Tax						
Ending	As Of ^(b)	Due Date ^(c)	GSF	Cumulative	GSF	Cumulative	GSF	Cumulative
31-Dec-21	1-Jul-22	1-Apr-23	2,562	2,562	1,928	1,928	1,404	1,404
31-Dec-22	1-Jul-23	1-Apr-24	0	2,562	0	1,928	0	1,404
31-Dec-23	1-Jul-24	1-Apr-25	0	2,562	0	1,928	0	1,404
31-Dec-24	1-Jul-25	1-Apr-26	0	2,562	0	1,928	0	1,404
31-Dec-25	1-Jul-26	1-Apr-27	0	2,562	0	1,928	0	1,404
31-Dec-26	1-Jul-27	1-Apr-28	0	2,562	0	1,928	0	1,404
31-Dec-27	1-Jul-28	1-Apr-29	0	2,562	0	1,928	0	1,404
31-Dec-28	1-Jul-29	1-Apr-30	0	2,562	0	1,928	0	1,404
31-Dec-29	1-Jul-30	1-Apr-31	0	2,562	0	1,928	0	1,404
31-Dec-30	1-Jul-31	1-Apr-32	0	2,562	0	1,928	0	1,404
31-Dec-31	1-Jul-32	1-Apr-33	0	2,562	0	1,928	0	1,404
31-Dec-32	1-Jul-33	1-Apr-34	0	2,562	0	1,928	0	1,404
31-Dec-33	1-Jul-34	1-Apr-35	0	2,562	0	1,928	0	1,404
31-Dec-34	1-Jul-35	1-Apr-36	0	2,562	0	1,928	0	1,404
31-Dec-35	1-Jul-36	1-Apr-37	0	2,562	0	1,928	0	1,404
31-Dec-36	1-Jul-37	1-Apr-38	0	2,562	0	1,928	0	1,404
31-Dec-37	1-Jul-38	1-Apr-39	0	2,562	0	1,928	0	1,404
31-Dec-38	1-Jul-39	1-Apr-40	0	2,562	0	1,928	0	1,404
31-Dec-39	1-Jul-40	1-Apr-41	0	2,562	0	1,928	0	1,404
31-Dec-40	1-Jul-41	1-Apr-42	0	2,562	0	1,928	0	1,404
31-Dec-41	1-Jul-42	1-Apr-43	0	2,562	0	1,928	0	1,404
31-Dec-42	1-Jul-43	1-Apr-44	0	2,562	0	1,928	0	1,404
31-Dec-43	1-Jul-44	1-Apr-45	0	2,562	0	1,928	0	1,404
31-Dec-44	1-Jul-45	1-Apr-46	0	2,562	0	1,928	0	1,404
31-Dec-45	1-Jul-46	1-Apr-47	0	2,562	0	1,928	0	1,404
31-Dec-46	1-Jul-47	1-Apr-48	0	2,562	0	1,928	0	1,404
31-Dec-47	1-Jul-48	1-Apr-49	0	2,562	0	1,928	0	1,404
31-Dec-48	1-Jul-49	1-Apr-50	0	2,562	0	1,928	0	1,404
31-Dec-49	1-Jul-50	1-Apr-51	0	2,562	0	1,928	0	1,404
31-Dec-50	1-Jul-51	1-Apr-52	0	2,562	0	1,928	0	1,404
31-Dec-51	1-Jul-52	1-Apr-53	0	2,562	0	1,928	0	1,404
Totals			2,562		1,928		1,404	

MuniCap, Inc.

24-Jul-2023

^(a) Provided by Developer.

^(b) Property is assessed on July 1 annually based on discussion with Jefferson County Assessor.

^(c) Property tax bills are mailed July 15th of each year and are based on the assessed value for the property as of July 1 of the preceding year. Property taxes are due in two installments, September 1st and March 1st of the following year, with April 1st as the final due date without penalty.

APPENDIX A
Hill Top House - Harpers Ferry
Jefferson County, West Virginia

Appendix A-2.b: Projected Construction Completion - Existing Buildings, continued^(a)

Development			Map ID 25 - Armory House		Map ID 27 - Armory House	
Year	Appraised	Final Tax				
Ending	As Of ^(b)	Due Date ^(c)	GSF	Cumulative	GSF	Cumulative
31-Dec-21	1-Jul-22	1-Apr-23	1,549	1,549	1,424	1,424
31-Dec-22	1-Jul-23	1-Apr-24	0	1,549	0	1,424
31-Dec-23	1-Jul-24	1-Apr-25	0	1,549	0	1,424
31-Dec-24	1-Jul-25	1-Apr-26	0	1,549	0	1,424
31-Dec-25	1-Jul-26	1-Apr-27	0	1,549	0	1,424
31-Dec-26	1-Jul-27	1-Apr-28	0	1,549	0	1,424
31-Dec-27	1-Jul-28	1-Apr-29	0	1,549	0	1,424
31-Dec-28	1-Jul-29	1-Apr-30	0	1,549	0	1,424
31-Dec-29	1-Jul-30	1-Apr-31	0	1,549	0	1,424
31-Dec-30	1-Jul-31	1-Apr-32	0	1,549	0	1,424
31-Dec-31	1-Jul-32	1-Apr-33	0	1,549	0	1,424
31-Dec-32	1-Jul-33	1-Apr-34	0	1,549	0	1,424
31-Dec-33	1-Jul-34	1-Apr-35	0	1,549	0	1,424
31-Dec-34	1-Jul-35	1-Apr-36	0	1,549	0	1,424
31-Dec-35	1-Jul-36	1-Apr-37	0	1,549	0	1,424
31-Dec-36	1-Jul-37	1-Apr-38	0	1,549	0	1,424
31-Dec-37	1-Jul-38	1-Apr-39	0	1,549	0	1,424
31-Dec-38	1-Jul-39	1-Apr-40	0	1,549	0	1,424
31-Dec-39	1-Jul-40	1-Apr-41	0	1,549	0	1,424
31-Dec-40	1-Jul-41	1-Apr-42	0	1,549	0	1,424
31-Dec-41	1-Jul-42	1-Apr-43	0	1,549	0	1,424
31-Dec-42	1-Jul-43	1-Apr-44	0	1,549	0	1,424
31-Dec-43	1-Jul-44	1-Apr-45	0	1,549	0	1,424
31-Dec-44	1-Jul-45	1-Apr-46	0	1,549	0	1,424
31-Dec-45	1-Jul-46	1-Apr-47	0	1,549	0	1,424
31-Dec-46	1-Jul-47	1-Apr-48	0	1,549	0	1,424
31-Dec-47	1-Jul-48	1-Apr-49	0	1,549	0	1,424
31-Dec-48	1-Jul-49	1-Apr-50	0	1,549	0	1,424
31-Dec-49	1-Jul-50	1-Apr-51	0	1,549	0	1,424
31-Dec-50	1-Jul-51	1-Apr-52	0	1,549	0	1,424
31-Dec-51	1-Jul-52	1-Apr-53	0	1,549	0	1,424
Totals			1,549		1,424	

MuniCap, Inc.

24-Jul-2023

^(a) Provided by Developer.

^(b) Property is assessed on July 1 annually based on discussion with Jefferson County Assessor.

^(c) Property tax bills are mailed July 15th of each year and are based on the assessed value for the property as of July 1 of the preceding year. Property taxes are due in two installments, September 1st and March 1st of the following year, with April 1st as the final due date

APPENDIX A
Hill Top House - Harpers Ferry
Jefferson County, West Virginia

Projected Appraised Value
and Incremental Assessed Value

APPENDIX A

Hill Top House - Harpers Ferry

Jefferson County, West Virginia

Appendix A-3.a: Projected Appraised Value - Hill Top House^(a)

Development Year Ending	Appraised As Of	Final Tax Due Date	Appreciation Factor ^(b)	Lodging			Meeting Space			Restaurant		
				Rooms ^(c)	Value Per Room ^(d)	Appraised Value	GSF ^(c)	Value Per GSF ^(d)	Appraised Value	GSF ^(c)	Value Per GSF ^(d)	Appraised Value
31-Dec-22	1-Jul-23	1-Apr-24	100%	0	\$260,599	\$0	0	\$403	\$0	0	\$660	\$0
31-Dec-23	1-Jul-24	1-Apr-25	100%	0	\$260,599	\$0	0	\$403	\$0	0	\$660	\$0
31-Dec-24	1-Jul-25	1-Apr-26	100%	0	\$260,599	\$0	0	\$403	\$0	0	\$660	\$0
31-Dec-25	1-Jul-26	1-Apr-27	105%	122	\$273,847	\$33,409,377	15,975	\$423	\$6,759,025	10,875	\$693	\$7,541,375
31-Dec-26	1-Jul-27	1-Apr-28	105%	122	\$273,847	\$33,409,377	15,975	\$423	\$6,759,025	10,875	\$693	\$7,541,375
31-Dec-27	1-Jul-28	1-Apr-29	105%	122	\$273,847	\$33,409,377	15,975	\$423	\$6,759,025	10,875	\$693	\$7,541,375
31-Dec-28	1-Jul-29	1-Apr-30	110%	122	\$287,769	\$35,107,842	15,975	\$445	\$7,102,640	10,875	\$729	\$7,924,763
31-Dec-29	1-Jul-30	1-Apr-31	110%	122	\$287,769	\$35,107,842	15,975	\$445	\$7,102,640	10,875	\$729	\$7,924,763
31-Dec-30	1-Jul-31	1-Apr-32	110%	122	\$287,769	\$35,107,842	15,975	\$445	\$7,102,640	10,875	\$729	\$7,924,763
31-Dec-31	1-Jul-32	1-Apr-33	116%	122	\$302,399	\$36,892,653	15,975	\$467	\$7,463,724	10,875	\$766	\$8,327,642
31-Dec-32	1-Jul-33	1-Apr-34	116%	122	\$302,399	\$36,892,653	15,975	\$467	\$7,463,724	10,875	\$766	\$8,327,642
31-Dec-33	1-Jul-34	1-Apr-35	116%	122	\$302,399	\$36,892,653	15,975	\$467	\$7,463,724	10,875	\$766	\$8,327,642
31-Dec-34	1-Jul-35	1-Apr-36	122%	122	\$317,772	\$38,768,201	15,975	\$491	\$7,843,165	10,875	\$805	\$8,751,002
31-Dec-35	1-Jul-36	1-Apr-37	122%	122	\$317,772	\$38,768,201	15,975	\$491	\$7,843,165	10,875	\$805	\$8,751,002
31-Dec-36	1-Jul-37	1-Apr-38	122%	122	\$317,772	\$38,768,201	15,975	\$491	\$7,843,165	10,875	\$805	\$8,751,002
31-Dec-37	1-Jul-38	1-Apr-39	128%	122	\$333,927	\$40,739,097	15,975	\$516	\$8,241,895	10,875	\$846	\$9,195,885
31-Dec-38	1-Jul-39	1-Apr-40	128%	122	\$333,927	\$40,739,097	15,975	\$516	\$8,241,895	10,875	\$846	\$9,195,885
31-Dec-39	1-Jul-40	1-Apr-41	128%	122	\$333,927	\$40,739,097	15,975	\$516	\$8,241,895	10,875	\$846	\$9,195,885
31-Dec-40	1-Jul-41	1-Apr-42	135%	122	\$350,903	\$42,810,190	15,975	\$542	\$8,660,896	10,875	\$889	\$9,663,386
31-Dec-41	1-Jul-42	1-Apr-43	135%	122	\$350,903	\$42,810,190	15,975	\$542	\$8,660,896	10,875	\$889	\$9,663,386
31-Dec-42	1-Jul-43	1-Apr-44	135%	122	\$350,903	\$42,810,190	15,975	\$542	\$8,660,896	10,875	\$889	\$9,663,386
31-Dec-43	1-Jul-44	1-Apr-45	141%	122	\$368,742	\$44,986,573	15,975	\$570	\$9,101,199	10,875	\$934	\$10,154,652
31-Dec-44	1-Jul-45	1-Apr-46	141%	122	\$368,742	\$44,986,573	15,975	\$570	\$9,101,199	10,875	\$934	\$10,154,652
31-Dec-45	1-Jul-46	1-Apr-47	141%	122	\$368,742	\$44,986,573	15,975	\$570	\$9,101,199	10,875	\$934	\$10,154,652
31-Dec-46	1-Jul-47	1-Apr-48	149%	122	\$387,489	\$47,273,598	15,975	\$599	\$9,563,885	10,875	\$981	\$10,670,894
31-Dec-47	1-Jul-48	1-Apr-49	149%	122	\$387,489	\$47,273,598	15,975	\$599	\$9,563,885	10,875	\$981	\$10,670,894
31-Dec-48	1-Jul-49	1-Apr-50	149%	122	\$387,489	\$47,273,598	15,975	\$599	\$9,563,885	10,875	\$981	\$10,670,894
31-Dec-49	1-Jul-50	1-Apr-51	156%	122	\$407,188	\$49,676,892	15,975	\$629	\$10,050,094	10,875	\$1,031	\$11,213,381
31-Dec-50	1-Jul-51	1-Apr-52	156%	122	\$407,188	\$49,676,892	15,975	\$629	\$10,050,094	10,875	\$1,031	\$11,213,381
31-Dec-51	1-Jul-52	1-Apr-53	156%	122	\$407,188	\$49,676,892	15,975	\$629	\$10,050,094	10,875	\$1,031	\$11,213,381

^(a) Provided by Developer.

^(b) Assumes inflation rate of 5% reflected in the year of the triennial reassessment. **Additional information needed.**

^(c) See Appendix A-2.a.

^(d) See Appendix A-1.

APPENDIX A

Hill Top House - Harpers Ferry

Jefferson County, West Virginia

Appendix A-3.a: Projected Appraised Value - Hill Top House, continued^(a)

Development Year Ending	Appraised As Of	Final Tax Due Date	Appreciation Factor ^(b)	Bar			Spa			Parking			Total Appraised Value
				GSF ^(c)	Value Per GSF ^(d)	Appraised Value	GSF ^(c)	Value Per GSF ^(d)	Appraised Value	GSF ^(c)	Value Per GSF ^(d)	Appraised Value	
31-Dec-22	1-Jul-23	1-Apr-24	100%	0	\$490	\$0	0	\$485	\$0	0	\$167	\$0	\$0
31-Dec-23	1-Jul-24	1-Apr-25	100%	0	\$490	\$0	0	\$485	\$0	0	\$167	\$0	\$0
31-Dec-24	1-Jul-25	1-Apr-26	100%	0	\$490	\$0	0	\$485	\$0	0	\$167	\$0	\$0
31-Dec-25	1-Jul-26	1-Apr-27	105%	4,674	\$515	\$2,405,569	11,894	\$510	\$6,067,118	27,029	\$176	\$4,745,909	\$60,928,373
31-Dec-26	1-Jul-27	1-Apr-28	105%	4,674	\$515	\$2,405,569	11,894	\$510	\$6,067,118	27,029	\$176	\$4,745,909	\$60,928,373
31-Dec-27	1-Jul-28	1-Apr-29	105%	4,674	\$515	\$2,405,569	11,894	\$510	\$6,067,118	27,029	\$176	\$4,745,909	\$60,928,373
31-Dec-28	1-Jul-29	1-Apr-30	110%	4,674	\$541	\$2,527,863	11,894	\$536	\$6,375,558	27,029	\$185	\$4,987,181	\$64,025,848
31-Dec-29	1-Jul-30	1-Apr-31	110%	4,674	\$541	\$2,527,863	11,894	\$536	\$6,375,558	27,029	\$185	\$4,987,181	\$64,025,848
31-Dec-30	1-Jul-31	1-Apr-32	110%	4,674	\$541	\$2,527,863	11,894	\$536	\$6,375,558	27,029	\$185	\$4,987,181	\$64,025,848
31-Dec-31	1-Jul-32	1-Apr-33	116%	4,674	\$568	\$2,656,374	11,894	\$563	\$6,699,678	27,029	\$194	\$5,240,719	\$67,280,791
31-Dec-32	1-Jul-33	1-Apr-34	116%	4,674	\$568	\$2,656,374	11,894	\$563	\$6,699,678	27,029	\$194	\$5,240,719	\$67,280,791
31-Dec-33	1-Jul-34	1-Apr-35	116%	4,674	\$568	\$2,656,374	11,894	\$563	\$6,699,678	27,029	\$194	\$5,240,719	\$67,280,791
31-Dec-34	1-Jul-35	1-Apr-36	122%	4,674	\$597	\$2,791,419	11,894	\$592	\$7,040,276	27,029	\$204	\$5,507,147	\$70,701,210
31-Dec-35	1-Jul-36	1-Apr-37	122%	4,674	\$597	\$2,791,419	11,894	\$592	\$7,040,276	27,029	\$204	\$5,507,147	\$70,701,210
31-Dec-36	1-Jul-37	1-Apr-38	122%	4,674	\$597	\$2,791,419	11,894	\$592	\$7,040,276	27,029	\$204	\$5,507,147	\$70,701,210
31-Dec-37	1-Jul-38	1-Apr-39	128%	4,674	\$628	\$2,933,329	11,894	\$622	\$7,398,190	27,029	\$214	\$5,787,119	\$74,295,515
31-Dec-38	1-Jul-39	1-Apr-40	128%	4,674	\$628	\$2,933,329	11,894	\$622	\$7,398,190	27,029	\$214	\$5,787,119	\$74,295,515
31-Dec-39	1-Jul-40	1-Apr-41	128%	4,674	\$628	\$2,933,329	11,894	\$622	\$7,398,190	27,029	\$214	\$5,787,119	\$74,295,515
31-Dec-40	1-Jul-41	1-Apr-42	135%	4,674	\$659	\$3,082,453	11,894	\$654	\$7,774,299	27,029	\$225	\$6,081,324	\$78,072,548
31-Dec-41	1-Jul-42	1-Apr-43	135%	4,674	\$659	\$3,082,453	11,894	\$654	\$7,774,299	27,029	\$225	\$6,081,324	\$78,072,548
31-Dec-42	1-Jul-43	1-Apr-44	135%	4,674	\$659	\$3,082,453	11,894	\$654	\$7,774,299	27,029	\$225	\$6,081,324	\$78,072,548
31-Dec-43	1-Jul-44	1-Apr-45	141%	4,674	\$693	\$3,239,159	11,894	\$687	\$8,169,528	27,029	\$236	\$6,390,486	\$82,041,597
31-Dec-44	1-Jul-45	1-Apr-46	141%	4,674	\$693	\$3,239,159	11,894	\$687	\$8,169,528	27,029	\$236	\$6,390,486	\$82,041,597
31-Dec-45	1-Jul-46	1-Apr-47	141%	4,674	\$693	\$3,239,159	11,894	\$687	\$8,169,528	27,029	\$236	\$6,390,486	\$82,041,597
31-Dec-46	1-Jul-47	1-Apr-48	149%	4,674	\$728	\$3,403,831	11,894	\$722	\$8,584,850	27,029	\$248	\$6,715,366	\$86,212,425
31-Dec-47	1-Jul-48	1-Apr-49	149%	4,674	\$728	\$3,403,831	11,894	\$722	\$8,584,850	27,029	\$248	\$6,715,366	\$86,212,425
31-Dec-48	1-Jul-49	1-Apr-50	149%	4,674	\$728	\$3,403,831	11,894	\$722	\$8,584,850	27,029	\$248	\$6,715,366	\$86,212,425
31-Dec-49	1-Jul-50	1-Apr-51	156%	4,674	\$765	\$3,576,875	11,894	\$758	\$9,021,287	27,029	\$261	\$7,056,761	\$90,595,289
31-Dec-50	1-Jul-51	1-Apr-52	156%	4,674	\$765	\$3,576,875	11,894	\$758	\$9,021,287	27,029	\$261	\$7,056,761	\$90,595,289
31-Dec-51	1-Jul-52	1-Apr-53	156%	4,674	\$765	\$3,576,875	11,894	\$758	\$9,021,287	27,029	\$261	\$7,056,761	\$90,595,289

MuniCap, Inc.

24-Jul-2023

^(a) Provided by Developer.

^(b) Assumes inflation rate of 5% reflected in the year of the triennial reassessment. **Additional information needed.**

^(c) See Appendix A-2.a.

^(d) See Appendix A-1.

APPENDIX A

Hill Top House - Harpers Ferry

Jefferson County, West Virginia

Appendix A-3.b: Projected Appraised Value - Existing Buildings^(a)

Development Year Ending	Appraised As Of	Final Tax Due Date	Appreciation Factor ^(b)	Yellow House			Old Lodge			Map ID 17 - Red House / Office		
				GSF ^(c)	Value Per GSF ^(d)	Appraised Value	GSF ^(c)	Value Per GSF ^(d)	Appraised Value	GSF ^(c)	Value Per GSF ^(d)	Appraised Value
31-Dec-22	1-Jul-23	1-Apr-24	100%	4,201	\$146	\$611,400	14,488	\$33	\$478,200	1,906	\$205	\$391,400
31-Dec-23	1-Jul-24	1-Apr-25	100%	4,201	\$146	\$611,400	14,488	\$33	\$478,200	1,906	\$205	\$391,400
31-Dec-24	1-Jul-25	1-Apr-26	100%	4,201	\$146	\$611,400	14,488	\$33	\$478,200	1,906	\$205	\$391,400
31-Dec-25	1-Jul-26	1-Apr-27	105%	4,201	\$153	\$642,482	14,488	\$35	\$502,511	1,906	\$216	\$411,298
31-Dec-26	1-Jul-27	1-Apr-28	105%	4,201	\$153	\$642,482	14,488	\$35	\$502,511	1,906	\$216	\$411,298
31-Dec-27	1-Jul-28	1-Apr-29	105%	4,201	\$153	\$642,482	14,488	\$35	\$502,511	1,906	\$216	\$411,298
31-Dec-28	1-Jul-29	1-Apr-30	110%	4,201	\$161	\$675,145	14,488	\$36	\$528,057	1,906	\$227	\$432,208
31-Dec-29	1-Jul-30	1-Apr-31	110%	4,201	\$161	\$675,145	14,488	\$36	\$528,057	1,906	\$227	\$432,208
31-Dec-30	1-Jul-31	1-Apr-32	110%	4,201	\$161	\$675,145	14,488	\$36	\$528,057	1,906	\$227	\$432,208
31-Dec-31	1-Jul-32	1-Apr-33	116%	4,201	\$169	\$709,468	14,488	\$38	\$554,903	1,906	\$238	\$454,180
31-Dec-32	1-Jul-33	1-Apr-34	116%	4,201	\$169	\$709,468	14,488	\$38	\$554,903	1,906	\$238	\$454,180
31-Dec-33	1-Jul-34	1-Apr-35	116%	4,201	\$169	\$709,468	14,488	\$38	\$554,903	1,906	\$238	\$454,180
31-Dec-34	1-Jul-35	1-Apr-36	122%	4,201	\$177	\$745,536	14,488	\$40	\$583,113	1,906	\$250	\$477,270
31-Dec-35	1-Jul-36	1-Apr-37	122%	4,201	\$177	\$745,536	14,488	\$40	\$583,113	1,906	\$250	\$477,270
31-Dec-36	1-Jul-37	1-Apr-38	122%	4,201	\$177	\$745,536	14,488	\$40	\$583,113	1,906	\$250	\$477,270
31-Dec-37	1-Jul-38	1-Apr-39	128%	4,201	\$186	\$783,437	14,488	\$42	\$612,757	1,906	\$263	\$501,533
31-Dec-38	1-Jul-39	1-Apr-40	128%	4,201	\$186	\$783,437	14,488	\$42	\$612,757	1,906	\$263	\$501,533
31-Dec-39	1-Jul-40	1-Apr-41	128%	4,201	\$186	\$783,437	14,488	\$42	\$612,757	1,906	\$263	\$501,533
31-Dec-40	1-Jul-41	1-Apr-42	135%	4,201	\$196	\$823,266	14,488	\$44	\$643,908	1,906	\$277	\$527,030
31-Dec-41	1-Jul-42	1-Apr-43	135%	4,201	\$196	\$823,266	14,488	\$44	\$643,908	1,906	\$277	\$527,030
31-Dec-42	1-Jul-43	1-Apr-44	135%	4,201	\$196	\$823,266	14,488	\$44	\$643,908	1,906	\$277	\$527,030
31-Dec-43	1-Jul-44	1-Apr-45	141%	4,201	\$206	\$865,119	14,488	\$47	\$676,643	1,906	\$291	\$553,823
31-Dec-44	1-Jul-45	1-Apr-46	141%	4,201	\$206	\$865,119	14,488	\$47	\$676,643	1,906	\$291	\$553,823
31-Dec-45	1-Jul-46	1-Apr-47	141%	4,201	\$206	\$865,119	14,488	\$47	\$676,643	1,906	\$291	\$553,823
31-Dec-46	1-Jul-47	1-Apr-48	149%	4,201	\$216	\$909,100	14,488	\$49	\$711,043	1,906	\$305	\$581,978
31-Dec-47	1-Jul-48	1-Apr-49	149%	4,201	\$216	\$909,100	14,488	\$49	\$711,043	1,906	\$305	\$581,978
31-Dec-48	1-Jul-49	1-Apr-50	149%	4,201	\$216	\$909,100	14,488	\$49	\$711,043	1,906	\$305	\$581,978
31-Dec-49	1-Jul-50	1-Apr-51	156%	4,201	\$227	\$955,316	14,488	\$52	\$747,191	1,906	\$321	\$611,565
31-Dec-50	1-Jul-51	1-Apr-52	156%	4,201	\$227	\$955,316	14,488	\$52	\$747,191	1,906	\$321	\$611,565
31-Dec-51	1-Jul-52	1-Apr-53	156%	4,201	\$227	\$955,316	14,488	\$52	\$747,191	1,906	\$321	\$611,565

MuniCap, Inc.

24-Jul-2023

^(a) Provided by Developer.

^(b) Assumes inflation rate of 5% reflected in the year of the triennial reassessment. **Additional information needed.**

^(c) See Appendix A-2.b.

^(d) See Appendix A-1.

APPENDIX A

Hill Top House - Harpers Ferry

Jefferson County, West Virginia

Appendix A-3.b: Projected Appraised Value - Existing Buildings, continued^(a)

Development Year Ending	Appraised As Of	Final Tax Due Date	Appreciation Factor ^(b)	Map ID 19 - Armory House			Map ID 22 - Armory House			Map ID 24 - Armory House		
				GSF ^(c)	Value Per GSF ^(d)	Appraised Value	GSF ^(c)	Value Per GSF ^(d)	Appraised Value	GSF ^(c)	Value Per GSF ^(d)	Appraised Value
31-Dec-22	1-Jul-23	1-Apr-24	100%	2,562	\$93	\$238,800	1,928	\$107	\$207,000	1,404	\$147	\$206,800
31-Dec-23	1-Jul-24	1-Apr-25	100%	2,562	\$93	\$238,800	1,928	\$107	\$207,000	1,404	\$147	\$206,800
31-Dec-24	1-Jul-25	1-Apr-26	100%	2,562	\$93	\$238,800	1,928	\$107	\$207,000	1,404	\$147	\$206,800
31-Dec-25	1-Jul-26	1-Apr-27	105%	2,562	\$98	\$250,940	1,928	\$113	\$217,523	1,404	\$155	\$217,313
31-Dec-26	1-Jul-27	1-Apr-28	105%	2,562	\$98	\$250,940	1,928	\$113	\$217,523	1,404	\$155	\$217,313
31-Dec-27	1-Jul-28	1-Apr-29	105%	2,562	\$98	\$250,940	1,928	\$113	\$217,523	1,404	\$155	\$217,313
31-Dec-28	1-Jul-29	1-Apr-30	110%	2,562	\$103	\$263,697	1,928	\$119	\$228,582	1,404	\$163	\$228,361
31-Dec-29	1-Jul-30	1-Apr-31	110%	2,562	\$103	\$263,697	1,928	\$119	\$228,582	1,404	\$163	\$228,361
31-Dec-30	1-Jul-31	1-Apr-32	110%	2,562	\$103	\$263,697	1,928	\$119	\$228,582	1,404	\$163	\$228,361
31-Dec-31	1-Jul-32	1-Apr-33	116%	2,562	\$108	\$277,103	1,928	\$125	\$240,203	1,404	\$171	\$239,970
31-Dec-32	1-Jul-33	1-Apr-34	116%	2,562	\$108	\$277,103	1,928	\$125	\$240,203	1,404	\$171	\$239,970
31-Dec-33	1-Jul-34	1-Apr-35	116%	2,562	\$108	\$277,103	1,928	\$125	\$240,203	1,404	\$171	\$239,970
31-Dec-34	1-Jul-35	1-Apr-36	122%	2,562	\$114	\$291,191	1,928	\$131	\$252,414	1,404	\$180	\$252,170
31-Dec-35	1-Jul-36	1-Apr-37	122%	2,562	\$114	\$291,191	1,928	\$131	\$252,414	1,404	\$180	\$252,170
31-Dec-36	1-Jul-37	1-Apr-38	122%	2,562	\$114	\$291,191	1,928	\$131	\$252,414	1,404	\$180	\$252,170
31-Dec-37	1-Jul-38	1-Apr-39	128%	2,562	\$119	\$305,994	1,928	\$138	\$265,246	1,404	\$189	\$264,990
31-Dec-38	1-Jul-39	1-Apr-40	128%	2,562	\$119	\$305,994	1,928	\$138	\$265,246	1,404	\$189	\$264,990
31-Dec-39	1-Jul-40	1-Apr-41	128%	2,562	\$119	\$305,994	1,928	\$138	\$265,246	1,404	\$189	\$264,990
31-Dec-40	1-Jul-41	1-Apr-42	135%	2,562	\$126	\$321,550	1,928	\$145	\$278,731	1,404	\$198	\$278,461
31-Dec-41	1-Jul-42	1-Apr-43	135%	2,562	\$126	\$321,550	1,928	\$145	\$278,731	1,404	\$198	\$278,461
31-Dec-42	1-Jul-43	1-Apr-44	135%	2,562	\$126	\$321,550	1,928	\$145	\$278,731	1,404	\$198	\$278,461
31-Dec-43	1-Jul-44	1-Apr-45	141%	2,562	\$132	\$337,897	1,928	\$152	\$292,901	1,404	\$208	\$292,618
31-Dec-44	1-Jul-45	1-Apr-46	141%	2,562	\$132	\$337,897	1,928	\$152	\$292,901	1,404	\$208	\$292,618
31-Dec-45	1-Jul-46	1-Apr-47	141%	2,562	\$132	\$337,897	1,928	\$152	\$292,901	1,404	\$208	\$292,618
31-Dec-46	1-Jul-47	1-Apr-48	149%	2,562	\$139	\$355,075	1,928	\$160	\$307,791	1,404	\$219	\$307,494
31-Dec-47	1-Jul-48	1-Apr-49	149%	2,562	\$139	\$355,075	1,928	\$160	\$307,791	1,404	\$219	\$307,494
31-Dec-48	1-Jul-49	1-Apr-50	149%	2,562	\$139	\$355,075	1,928	\$160	\$307,791	1,404	\$219	\$307,494
31-Dec-49	1-Jul-50	1-Apr-51	156%	2,562	\$146	\$373,127	1,928	\$168	\$323,439	1,404	\$230	\$323,126
31-Dec-50	1-Jul-51	1-Apr-52	156%	2,562	\$146	\$373,127	1,928	\$168	\$323,439	1,404	\$230	\$323,126
31-Dec-51	1-Jul-52	1-Apr-53	156%	2,562	\$146	\$373,127	1,928	\$168	\$323,439	1,404	\$230	\$323,126

MuniCap, Inc.

24-Jul-2023

^(a) Provided by Developer.

^(b) Assumes inflation rate of 5% reflected in the year of the triennial reassessment. **Additional information needed.**

^(c) See Appendix A-2.b.

^(d) See Appendix A-1.

APPENDIX A
Hill Top House - Harpers Ferry
Jefferson County, West Virginia

Appendix A-3.b: Projected Appraised Value - Existing Buildings, continued^(a)

Development Year Ending	Appraised As Of	Final Tax Due Date	Appreciation Factor ^(b)	Map ID 25 - Armory House			Map ID 27 - Armory House			Total Appraised Value
				GSF ^(c)	Value Per	Appraised	GSF ^(c)	Value Per	Appraised	
					GSF ^(d)	Value		GSF ^(d)	Value	
31-Dec-22	1-Jul-23	1-Apr-24	100%	1,549	\$160	\$247,700	1,424	\$118	\$167,900	\$2,549,200
31-Dec-23	1-Jul-24	1-Apr-25	100%	1,549	\$160	\$247,700	1,424	\$118	\$167,900	\$2,549,200
31-Dec-24	1-Jul-25	1-Apr-26	100%	1,549	\$160	\$247,700	1,424	\$118	\$167,900	\$2,549,200
31-Dec-25	1-Jul-26	1-Apr-27	105%	1,549	\$168	\$260,293	1,424	\$124	\$176,436	\$2,678,796
31-Dec-26	1-Jul-27	1-Apr-28	105%	1,549	\$168	\$260,293	1,424	\$124	\$176,436	\$2,678,796
31-Dec-27	1-Jul-28	1-Apr-29	105%	1,549	\$168	\$260,293	1,424	\$124	\$176,436	\$2,678,796
31-Dec-28	1-Jul-29	1-Apr-30	110%	1,549	\$177	\$273,525	1,424	\$130	\$185,405	\$2,814,981
31-Dec-29	1-Jul-30	1-Apr-31	110%	1,549	\$177	\$273,525	1,424	\$130	\$185,405	\$2,814,981
31-Dec-30	1-Jul-31	1-Apr-32	110%	1,549	\$177	\$273,525	1,424	\$130	\$185,405	\$2,814,981
31-Dec-31	1-Jul-32	1-Apr-33	116%	1,549	\$186	\$287,431	1,424	\$137	\$194,831	\$2,958,089
31-Dec-32	1-Jul-33	1-Apr-34	116%	1,549	\$186	\$287,431	1,424	\$137	\$194,831	\$2,958,089
31-Dec-33	1-Jul-34	1-Apr-35	116%	1,549	\$186	\$287,431	1,424	\$137	\$194,831	\$2,958,089
31-Dec-34	1-Jul-35	1-Apr-36	122%	1,549	\$195	\$302,043	1,424	\$144	\$204,736	\$3,108,472
31-Dec-35	1-Jul-36	1-Apr-37	122%	1,549	\$195	\$302,043	1,424	\$144	\$204,736	\$3,108,472
31-Dec-36	1-Jul-37	1-Apr-38	122%	1,549	\$195	\$302,043	1,424	\$144	\$204,736	\$3,108,472
31-Dec-37	1-Jul-38	1-Apr-39	128%	1,549	\$205	\$317,398	1,424	\$151	\$215,144	\$3,266,500
31-Dec-38	1-Jul-39	1-Apr-40	128%	1,549	\$205	\$317,398	1,424	\$151	\$215,144	\$3,266,500
31-Dec-39	1-Jul-40	1-Apr-41	128%	1,549	\$205	\$317,398	1,424	\$151	\$215,144	\$3,266,500
31-Dec-40	1-Jul-41	1-Apr-42	135%	1,549	\$215	\$333,534	1,424	\$159	\$226,082	\$3,432,562
31-Dec-41	1-Jul-42	1-Apr-43	135%	1,549	\$215	\$333,534	1,424	\$159	\$226,082	\$3,432,562
31-Dec-42	1-Jul-43	1-Apr-44	135%	1,549	\$215	\$333,534	1,424	\$159	\$226,082	\$3,432,562
31-Dec-43	1-Jul-44	1-Apr-45	141%	1,549	\$226	\$350,491	1,424	\$167	\$237,575	\$3,607,067
31-Dec-44	1-Jul-45	1-Apr-46	141%	1,549	\$226	\$350,491	1,424	\$167	\$237,575	\$3,607,067
31-Dec-45	1-Jul-46	1-Apr-47	141%	1,549	\$226	\$350,491	1,424	\$167	\$237,575	\$3,607,067
31-Dec-46	1-Jul-47	1-Apr-48	149%	1,549	\$238	\$368,309	1,424	\$175	\$249,653	\$3,790,443
31-Dec-47	1-Jul-48	1-Apr-49	149%	1,549	\$238	\$368,309	1,424	\$175	\$249,653	\$3,790,443
31-Dec-48	1-Jul-49	1-Apr-50	149%	1,549	\$238	\$368,309	1,424	\$175	\$249,653	\$3,790,443
31-Dec-49	1-Jul-50	1-Apr-51	156%	1,549	\$250	\$387,033	1,424	\$184	\$262,345	\$3,983,141
31-Dec-50	1-Jul-51	1-Apr-52	156%	1,549	\$250	\$387,033	1,424	\$184	\$262,345	\$3,983,141
31-Dec-51	1-Jul-52	1-Apr-53	156%	1,549	\$250	\$387,033	1,424	\$184	\$262,345	\$3,983,141

MuniCap, Inc.

24-Jul-2023

^(a) Provided by Developer.

^(b) Assumes inflation rate of 5% reflected in the year of the triennial reassessment. **Additional information needed.**

^(c) See Appendix A-2.b.

^(d) See Appendix A-1.

APPENDIX A
Hill Top House - Harpers Ferry
Jefferson County, West Virginia

Appendix A-3.c: Projected Appraised Value - Total^(a)

Development	Year	Appraised	Final Tax	Appreciation	Hill	Existing	Existing		
	Ending	As Of	Due Date	Factor	Top House ^(a)	Buildings ^(b)	Land ^(c)	Residual ^(d)	Total
	31-Dec-22	1-Jul-23	1-Apr-24	100%	\$0	\$2,549,200	\$1,219,300	\$131,200	\$3,899,700
	31-Dec-23	1-Jul-24	1-Apr-25	100%	\$0	\$2,549,200	\$1,219,300	\$131,200	\$3,899,700
	31-Dec-24	1-Jul-25	1-Apr-26	100%	\$0	\$2,549,200	\$1,219,300	\$131,200	\$3,899,700
	31-Dec-25	1-Jul-26	1-Apr-27	105%	\$60,928,373	\$2,678,796	\$1,281,287	\$0	\$64,888,456
	31-Dec-26	1-Jul-27	1-Apr-28	105%	\$60,928,373	\$2,678,796	\$1,281,287	\$0	\$64,888,456
	31-Dec-27	1-Jul-28	1-Apr-29	105%	\$60,928,373	\$2,678,796	\$1,281,287	\$0	\$64,888,456
	31-Dec-28	1-Jul-29	1-Apr-30	110%	\$64,025,848	\$2,814,981	\$1,346,425	\$0	\$68,187,253
	31-Dec-29	1-Jul-30	1-Apr-31	110%	\$64,025,848	\$2,814,981	\$1,346,425	\$0	\$68,187,253
	31-Dec-30	1-Jul-31	1-Apr-32	110%	\$64,025,848	\$2,814,981	\$1,346,425	\$0	\$68,187,253
	31-Dec-31	1-Jul-32	1-Apr-33	116%	\$67,280,791	\$2,958,089	\$1,414,874	\$0	\$71,653,754
	31-Dec-32	1-Jul-33	1-Apr-34	116%	\$67,280,791	\$2,958,089	\$1,414,874	\$0	\$71,653,754
	31-Dec-33	1-Jul-34	1-Apr-35	116%	\$67,280,791	\$2,958,089	\$1,414,874	\$0	\$71,653,754
	31-Dec-34	1-Jul-35	1-Apr-36	122%	\$70,701,210	\$3,108,472	\$1,486,804	\$0	\$75,296,485
	31-Dec-35	1-Jul-36	1-Apr-37	122%	\$70,701,210	\$3,108,472	\$1,486,804	\$0	\$75,296,485
	31-Dec-36	1-Jul-37	1-Apr-38	122%	\$70,701,210	\$3,108,472	\$1,486,804	\$0	\$75,296,485
	31-Dec-37	1-Jul-38	1-Apr-39	128%	\$74,295,515	\$3,266,500	\$1,562,390	\$0	\$79,124,405
	31-Dec-38	1-Jul-39	1-Apr-40	128%	\$74,295,515	\$3,266,500	\$1,562,390	\$0	\$79,124,405
	31-Dec-39	1-Jul-40	1-Apr-41	128%	\$74,295,515	\$3,266,500	\$1,562,390	\$0	\$79,124,405
	31-Dec-40	1-Jul-41	1-Apr-42	135%	\$78,072,548	\$3,432,562	\$1,641,818	\$0	\$83,146,929
	31-Dec-41	1-Jul-42	1-Apr-43	135%	\$78,072,548	\$3,432,562	\$1,641,818	\$0	\$83,146,929
	31-Dec-42	1-Jul-43	1-Apr-44	135%	\$78,072,548	\$3,432,562	\$1,641,818	\$0	\$83,146,929
	31-Dec-43	1-Jul-44	1-Apr-45	141%	\$82,041,597	\$3,607,067	\$1,725,285	\$0	\$87,373,949
	31-Dec-44	1-Jul-45	1-Apr-46	141%	\$82,041,597	\$3,607,067	\$1,725,285	\$0	\$87,373,949
	31-Dec-45	1-Jul-46	1-Apr-47	141%	\$82,041,597	\$3,607,067	\$1,725,285	\$0	\$87,373,949
	31-Dec-46	1-Jul-47	1-Apr-48	149%	\$86,212,425	\$3,790,443	\$1,812,995	\$0	\$91,815,863
	31-Dec-47	1-Jul-48	1-Apr-49	149%	\$86,212,425	\$3,790,443	\$1,812,995	\$0	\$91,815,863
	31-Dec-48	1-Jul-49	1-Apr-50	149%	\$86,212,425	\$3,790,443	\$1,812,995	\$0	\$91,815,863
	31-Dec-49	1-Jul-50	1-Apr-51	156%	\$90,595,289	\$3,983,141	\$1,905,164	\$0	\$96,483,594
	31-Dec-50	1-Jul-51	1-Apr-52	156%	\$90,595,289	\$3,983,141	\$1,905,164	\$0	\$96,483,594
	31-Dec-51	1-Jul-52	1-Apr-53	156%	\$90,595,289	\$3,983,141	\$1,905,164	\$0	\$96,483,594

MuniCap, Inc.

24-Jul-2023

^(a)See Appendix A.3.a.

^(b)See Appendix A.3.b.

^(c)See Appendix B.

^(d)Represents the value of undeveloped land, increasing with inflation and decreasing as Hill Top House is developed.

APPENDIX A
Hill Top House - Harpers Ferry
Jefferson County, West Virginia

Appendix A-4: Projected Incremental Assessed Value

Final Tax Due Date	Bond Year Ending	Total Projected Appraised Value ^(a)	Base Value ^(b)	Incremental Appraised Value	Assessment Percentage	Incremental Assessed Value
1-Apr-24	1-Jun-24	\$3,899,700	(\$3,899,700)	\$0	60%	\$0
1-Apr-25	1-Jun-25	\$3,899,700	(\$3,899,700)	\$0	60%	\$0
1-Apr-26	1-Jun-26	\$3,899,700	(\$3,899,700)	\$0	60%	\$0
1-Apr-27	1-Jun-27	\$64,888,456	(\$3,899,700)	\$60,988,756	60%	\$36,593,254
1-Apr-28	1-Jun-28	\$64,888,456	(\$3,899,700)	\$60,988,756	60%	\$36,593,254
1-Apr-29	1-Jun-29	\$64,888,456	(\$3,899,700)	\$60,988,756	60%	\$36,593,254
1-Apr-30	1-Jun-30	\$68,187,253	(\$3,899,700)	\$64,287,553	60%	\$38,572,532
1-Apr-31	1-Jun-31	\$68,187,253	(\$3,899,700)	\$64,287,553	60%	\$38,572,532
1-Apr-32	1-Jun-32	\$68,187,253	(\$3,899,700)	\$64,287,553	60%	\$38,572,532
1-Apr-33	1-Jun-33	\$71,653,754	(\$3,899,700)	\$67,754,054	60%	\$40,652,432
1-Apr-34	1-Jun-34	\$71,653,754	(\$3,899,700)	\$67,754,054	60%	\$40,652,432
1-Apr-35	1-Jun-35	\$71,653,754	(\$3,899,700)	\$67,754,054	60%	\$40,652,432
1-Apr-36	1-Jun-36	\$75,296,485	(\$3,899,700)	\$71,396,785	60%	\$42,838,071
1-Apr-37	1-Jun-37	\$75,296,485	(\$3,899,700)	\$71,396,785	60%	\$42,838,071
1-Apr-38	1-Jun-38	\$75,296,485	(\$3,899,700)	\$71,396,785	60%	\$42,838,071
1-Apr-39	1-Jun-39	\$79,124,405	(\$3,899,700)	\$75,224,705	60%	\$45,134,823
1-Apr-40	1-Jun-40	\$79,124,405	(\$3,899,700)	\$75,224,705	60%	\$45,134,823
1-Apr-41	1-Jun-41	\$79,124,405	(\$3,899,700)	\$75,224,705	60%	\$45,134,823
1-Apr-42	1-Jun-42	\$83,146,929	(\$3,899,700)	\$79,247,229	60%	\$47,548,337
1-Apr-43	1-Jun-43	\$83,146,929	(\$3,899,700)	\$79,247,229	60%	\$47,548,337
1-Apr-44	1-Jun-44	\$83,146,929	(\$3,899,700)	\$79,247,229	60%	\$47,548,337
1-Apr-45	1-Jun-45	\$87,373,949	(\$3,899,700)	\$83,474,249	60%	\$50,084,549
1-Apr-46	1-Jun-46	\$87,373,949	(\$3,899,700)	\$83,474,249	60%	\$50,084,549
1-Apr-47	1-Jun-47	\$87,373,949	(\$3,899,700)	\$83,474,249	60%	\$50,084,549
1-Apr-48	1-Jun-48	\$91,815,863	(\$3,899,700)	\$87,916,163	60%	\$52,749,698
1-Apr-49	1-Jun-49	\$91,815,863	(\$3,899,700)	\$87,916,163	60%	\$52,749,698
1-Apr-50	1-Jun-50	\$91,815,863	(\$3,899,700)	\$87,916,163	60%	\$52,749,698
1-Apr-51	1-Jun-51	\$96,483,594	(\$3,899,700)	\$92,583,894	60%	\$55,550,336
1-Apr-52	1-Jun-52	\$96,483,594	(\$3,899,700)	\$92,583,894	60%	\$55,550,336
1-Apr-53	1-Jun-53	\$96,483,594	(\$3,899,700)	\$92,583,894	60%	\$55,550,336

MuniCap, Inc.

24-Jul-2023

^(a)See Appendix A.3.c.

^(b)See Appendix C.

APPENDIX A
Hill Top House - Harpers Ferry
Jefferson County, West Virginia

**Projected Tax Increment Revenues
and Incremental Assessed Value**

APPENDIX A
Hill Top House - Harpers Ferry
Jefferson County, West Virginia

Appendix A-5: Projected Tax Increment Revenues

Final Tax Due Date	Bond Year Ending	Incremental Assessed Value ^(a)	Incremental Personal Property ^(b)	Total Taxable Assessed		Tax Rates ^(c)							Tax	
				Value		State	County	School	District	Current	School Excess	School Improvement	Municipal	Total
1-Apr-24	1-Jun-24	\$0	\$0	\$0		0.0100	0.5216	0.7760		0.0000	0.0000	0.2528	1.5604	\$0
1-Apr-25	1-Jun-25	\$0	\$0	\$0		0.0100	0.5216	0.7760		0.0000	0.0000	0.2528	1.5604	\$0
1-Apr-26	1-Jun-26	\$0	\$0	\$0		0.0100	0.5216	0.7760		0.0000	0.0000	0.2528	1.5604	\$0
1-Apr-27	1-Jun-27	\$36,593,254	\$14,231,983	\$50,825,237		0.0100	0.5216	0.7760		0.0000	0.0000	0.2528	1.5604	\$793,077
1-Apr-28	1-Jun-28	\$36,593,254	\$11,385,586	\$47,978,840		0.0100	0.5216	0.7760		0.0000	0.0000	0.2528	1.5604	\$748,662
1-Apr-29	1-Jun-29	\$36,593,254	\$9,962,388	\$46,555,642		0.0100	0.5216	0.7760		0.0000	0.0000	0.2528	1.5604	\$726,454
1-Apr-30	1-Jun-30	\$38,572,532	\$8,539,190	\$47,111,722		0.0100	0.5216	0.7760		0.0000	0.0000	0.2528	1.5604	\$735,131
1-Apr-31	1-Jun-31	\$38,572,532	\$7,115,992	\$45,688,523		0.0100	0.5216	0.7760		0.0000	0.0000	0.2528	1.5604	\$712,924
1-Apr-32	1-Jun-32	\$38,572,532	\$7,258,311	\$45,830,843		0.0100	0.5216	0.7760		0.0000	0.0000	0.2528	1.5604	\$715,144
1-Apr-33	1-Jun-33	\$40,652,432	\$7,403,478	\$48,055,910		0.0100	0.5216	0.7760		0.0000	0.0000	0.2528	1.5604	\$749,864
1-Apr-34	1-Jun-34	\$40,652,432	\$7,551,547	\$48,203,980		0.0100	0.5216	0.7760		0.0000	0.0000	0.2528	1.5604	\$752,175
1-Apr-35	1-Jun-35	\$40,652,432	\$7,702,578	\$48,355,011		0.0100	0.5216	0.7760		0.0000	0.0000	0.2528	1.5604	\$754,532
1-Apr-36	1-Jun-36	\$42,838,071	\$7,856,630	\$50,694,701		0.0100	0.5216	0.7760		0.0000	0.0000	0.2528	1.5604	\$791,040
1-Apr-37	1-Jun-37	\$42,838,071	\$8,013,762	\$50,851,833		0.0100	0.5216	0.7760		0.0000	0.0000	0.2528	1.5604	\$793,492
1-Apr-38	1-Jun-38	\$42,838,071	\$8,174,037	\$51,012,108		0.0100	0.5216	0.7760		0.0000	0.0000	0.2528	1.5604	\$795,993
1-Apr-39	1-Jun-39	\$45,134,823	\$8,337,518	\$53,472,341		0.0100	0.5216	0.7760		0.0000	0.0000	0.2528	1.5604	\$834,382
1-Apr-40	1-Jun-40	\$45,134,823	\$8,504,269	\$53,639,092		0.0100	0.5216	0.7760		0.0000	0.0000	0.2528	1.5604	\$836,984
1-Apr-41	1-Jun-41	\$45,134,823	\$8,674,354	\$53,809,177		0.0100	0.5216	0.7760		0.0000	0.0000	0.2528	1.5604	\$839,638
1-Apr-42	1-Jun-42	\$47,548,337	\$8,847,841	\$56,396,178		0.0100	0.5216	0.7760		0.0000	0.0000	0.2528	1.5604	\$880,006
1-Apr-43	1-Jun-43	\$47,548,337	\$9,024,798	\$56,573,135		0.0100	0.5216	0.7760		0.0000	0.0000	0.2528	1.5604	\$882,767
1-Apr-44	1-Jun-44	\$47,548,337	\$9,205,294	\$56,753,631		0.0100	0.5216	0.7760		0.0000	0.0000	0.2528	1.5604	\$885,584
1-Apr-45	1-Jun-45	\$50,084,549	\$9,389,400	\$59,473,949		0.0100	0.5216	0.7760		0.0000	0.0000	0.2528	1.5604	\$928,032
1-Apr-46	1-Jun-46	\$50,084,549	\$9,577,188	\$59,661,737		0.0100	0.5216	0.7760		0.0000	0.0000	0.2528	1.5604	\$930,962
1-Apr-47	1-Jun-47	\$50,084,549	\$9,768,731	\$59,853,281		0.0100	0.5216	0.7760		0.0000	0.0000	0.2528	1.5604	\$933,951
1-Apr-48	1-Jun-48	\$52,749,698	\$9,964,106	\$62,713,804		0.0100	0.5216	0.7760		0.0000	0.0000	0.2528	1.5604	\$978,586
1-Apr-49	1-Jun-49	\$52,749,698	\$10,163,388	\$62,913,086		0.0100	0.5216	0.7760		0.0000	0.0000	0.2528	1.5604	\$981,696
1-Apr-50	1-Jun-50	\$52,749,698	\$10,366,656	\$63,116,353		0.0100	0.5216	0.7760		0.0000	0.0000	0.2528	1.5604	\$984,868
1-Apr-51	1-Jun-51	\$55,550,336	\$10,573,989	\$66,124,325		0.0100	0.5216	0.7760		0.0000	0.0000	0.2528	1.5604	\$1,031,804
1-Apr-52	1-Jun-52	\$55,550,336	\$10,785,469	\$66,335,805		0.0100	0.5216	0.7760		0.0000	0.0000	0.2528	1.5604	\$1,035,104
1-Apr-53	1-Jun-53	\$55,550,336	\$11,001,178	\$66,551,515		0.0100	0.5216	0.7760		0.0000	0.0000	0.2528	1.5604	\$1,038,470
Total														\$23,071,322

MuniCap, Inc.

24-Jul-2023

^(a)See Appendix A.4.

^(b)Personal property value for Bond Year Ending 2027 was provided by Developer..

^(c)Provided by Jefferson County.

APPENDIX B
Hill Top House - Harpers Ferry
Jefferson County, West Virginia

Real Property Valuation Methodology
Projected Appraised Value

APPENDIX B

Hill Top House - Harpers Ferry

Jefferson County, West Virginia

Appendix B-1: Projected Appraised Value - Comparison of Valuation Methods

Property Type ^(a)	Existing Value per SF ^(a)	Comparable Property Value ^(b)	Cost Approach ^(c)
<u>Commercial</u>			
Hill Top House			
Lodging	-	-	<u>\$429</u>
Per room	-	\$357,749	-
Per GSF	-	\$387	-
Meeting space	-	-	<u>\$403</u>
Restaurant	-	-	<u>\$660</u>
Bar	-	-	<u>\$490</u>
Spa	-	-	<u>\$485</u>
Parking	-	-	<u>\$167</u>
Existing buildings			
Hill Top House	<u>\$3</u>		
Yellow House	<u>\$146</u>	-	-
Old Lodge	<u>\$33</u>	-	-
Ancillary buildings			
Map ID 17 - Red House/Office	<u>\$205</u>	-	-
Map ID 19 - Armory House	<u>\$93</u>	-	-
Map ID 22 - Armory House	<u>\$107</u>	-	-
Map ID 24 - Armory House	<u>\$147</u>	-	-
Map ID 25 - Armory House	<u>\$160</u>	-	-
Map ID 27 - Armory House	<u>\$118</u>	-	-
Vacant land (total)	<u>\$1,219,300</u>	-	-

MuniCap, Inc.

24-Jul-2023

^(a) Actual appraised value as reported by the Jefferson County Assessors Office.

^(b) See Appendix B-2.

^(c) See Appendix B-3.

APPENDIX B

Hill Top House - Harpers Ferry

Jefferson County, West Virginia

Appendix B-2: Projected Appraised Value - Comparable Properties

Resort Name ^(a)	Address	County	State	Year Built	Building Area		Total Appraised Value					Most Comparable	
					GSF	Rooms	Land	Improvement	Total	Per GSF ²	Per Room	Per GSF ²	Per Room
The Ledge House Bed & Breakfast LLC	280 Henry Clay St	Jefferson	WV	1925	2,480	3	\$112,900	\$268,100	\$381,000	\$154	\$127,000	-	-
The Towns Inn	179 High St	Jefferson	WV	1842	2,370	9	\$180,900	\$166,300	\$347,200	\$146	\$38,578	-	-
Stonehouse Bed & Breakfast	156 High St	Jefferson	WV	1839	4,628	5	\$155,600	\$234,900	\$390,500	\$84	\$78,100	-	-
The Light Horse Inn	1084 Washington St	Jefferson	WV	1775	2,880	7	\$100,000	\$288,200	\$388,200	\$135	\$55,457	-	-
Omni Bedford Springs Resort	2138 Business, 220	Bedford	PA	1806	87,750	216	\$2,591,700	\$19,875,800	\$22,467,500	\$256	\$104,016	-	-
Keswick Hall	701 Club Dr	Albemarle	VA	1912	45,336	80	\$1,911,000	\$16,790,600	\$18,701,600	\$413	\$233,770	\$413	\$233,770
Salamander Resort	500 N Pendleton St	Loudoun	VA	2013	224,000	168	\$3,340,000	\$77,590,340	\$80,930,340	\$361	\$481,728	\$361	\$481,728
Average										\$221.31	\$159,807.05	\$386.90	\$357,749.11

MuniCap, Inc.

24-Jul-2023

^(a)CoStar

APPENDIX B**Hill Top House - Harpers Ferry****Jefferson County, West Virginia****Appendix B-3: Projected Appraised Value - Cost^(a)**

	Occupancy	Class	Height	Rank
Lodge		Fireproof structural steel frame	10'	Excellent
<i>Structure cost</i>				
Base cost per square foot		\$327.71		
Exterior walls per square foot		\$65.98		
Heating & cooling per square foot		\$30.72		
Estimated appraised value per square foot based on cost		\$424.41		
<i>Land value</i>				
Estimated land value per square foot ^(b)		\$4.46		
Total estimated appraised value per square foot based on cost		\$428.87		
Meeting Space		Masonry bearing walls	14'	Excellent
<i>Structure cost</i>				
Base cost per square foot		\$310.83		
Exterior walls per square foot		\$70.13		
Heating & cooling per square foot		\$17.21		
Estimated appraised value per square foot based on cost		\$398.17		
<i>Land value</i>				
Estimated land value per square foot ^(b)		\$4.46		
Total estimated appraised value per square foot based on cost		\$402.63		
Restaurant		Masonry bearing walls	14'	Excellent
<i>Structure cost</i>				
Base cost per square foot		\$501.54		
Exterior walls per square foot		\$88.27		
Heating & cooling per square foot		\$65.64		
Estimated appraised value per square foot based on cost		\$655.45		
<i>Land value</i>				
Estimated land value per square foot ^(b)		\$4.46		
Total estimated appraised value per square foot based on cost		\$659.91		

MuniCap, Inc.

24-Jul-2023

^(a) All cost estimates by MuniCap, Inc. using Marshall & Swift "Commercial Estimator 7" software.^(b) Calculated by MuniCap, Inc. Assumes total land value of \$645,000 based on a per acre value of \$750,000.

APPENDIX B
Hill Top House - Harpers Ferry
Jefferson County, West Virginia

Appendix B-3: Projected Appraised Value - Cost, continued^(a)

Occupancy	Class	Height	Rank
Bar	Fireproof structural steel frame	14'	Excellent
<i>Structure cost</i>			
Base cost per square foot	\$347.16		
Exterior walls per square foot	\$78.60		
Heating & cooling per square foot	\$59.55		
Estimated appraised value per square foot based on cost	\$485.31		
<i>Land value</i>			
Estimated land value per square foot ^(b)	\$4.46		
Total estimated appraised value per square foot based on cost	\$489.77		
Spa	Masonry bearing walls	14'	Excellent
<i>Structure cost</i>			
Base cost per square foot	\$378.37		
Exterior walls per square foot	\$67.51		
Heating & cooling per square foot	\$35.08		
Estimated appraised value per square foot based on cost	\$480.96		
<i>Land value</i>			
Estimated land value per square foot ^(b)	\$4.46		
Total estimated appraised value per square foot based on cost	\$485.42		
Parking structure	Fireproof structural steel frame	12'	Excellent
<i>Structure cost</i>			
Base cost per square foot	\$135.43		
Exterior walls per square foot	\$27.20		
Estimated appraised value per square foot based on cost	\$162.63		
<i>Land value</i>			
Estimated land value per square foot ^(b)	\$4.46		
Total estimated appraised value per square foot based on cost	\$167.09		
<i>MuniCap, Inc.</i>			24-Jul-2023

^(a) All cost estimates by MuniCap, Inc. using Marshall & Swift "Commercial Estimator 7" software.

^(b) Calculated by MuniCap, Inc. Assumes total land value of \$645,000 based on a per acre value of \$750,000.

APPENDIX C
Hill Top House - Harpers Ferry
Jefferson County, West Virginia

Base Parcels

APPENDIX C
Hill Top House - Harpers Ferry
Jefferson County, West Virginia

Appendix C: Base Parcels^(a)

Building	ID	PARID	Physical Address	SF	PSF	Calculated Acreage	Appraised Value ^(b)		
							Land Value	Building Value	Total Value
Hill Top House	8	19-05-0002-0046-0000	400 E. Ridge St	44,397	\$3	0.860	\$131,200	\$0	\$131,200
Yellow House	3, 4	19-05-0002-0043-0000	500 E. Ridge St	4,201	\$146	0.220	\$185,300	\$426,100	\$611,400
Old Lodge	28, 29, 30, 31	19-05-0003-0052-0000	Ridge St	14,488	\$33	1.100	\$100,600	\$377,600	\$478,200
Ancillary Building	17	19-05-0002-0055-0000	500 Washington St	1,906	\$205	0.210	\$184,800	\$206,600	\$391,400
Ancillary Building	19	19-05-0002-0054-0000	490 Washington St	2,562	\$93	0.140	\$151,200	\$87,600	\$238,800
Ancillary Building	22	19-05-0002-0052-0000	470 Washington St	1,928	\$107	0.120	\$144,100	\$62,900	\$207,000
Ancillary Building	24	19-05-0002-0050-0000	450 Washington St	1,404	\$147	0.360	\$188,400	\$18,400	\$206,800
Ancillary Building	25	19-05-0002-0049-0000	420 Washington St	1,549	\$160	0.360	\$209,300	\$38,400	\$247,700
Ancillary Building	27	19-05-0002-0048-0000	400 Washington St	1,424	\$118	0.180	\$155,600	\$12,300	\$167,900
Sub-total Ancillary									\$1,459,600
Vacant Land	1	19-05-0002-0034-0002	Off Ridge St	-	-	0.76	\$13,900	\$0	\$13,900
Vacant Land	2	19-05-0002-0034-0001	Off Ridge St	-	-	1.280	\$18,000	\$0	\$18,000
Vacant Land	5	19-05-0002-0044-0000	Ridge St	-	-	0.120	\$91,200	\$0	\$91,200
Vacant Land	6	19-05-0002-0044-0001	Ridge St	-	-	0.040	\$65,700	\$0	\$65,700
Vacant Land	7	19-05-0002-0045-0000	Ridge St	-	-	0.050	\$70,200	\$0	\$70,200
Vacant Land	9	19-05-0003-0001-0000	Ridge St	-	-	0.130	\$15,000	\$0	\$15,000
Vacant Land	10	19-05-0003-0002-0000	Ridge St	-	-	1.060	\$15,000	\$0	\$15,000
Vacant Land	11	19-05-0003-0003-0000	Ridge St	-	-	0.300	\$15,000	\$0	\$15,000
Vacant Land	12	19-05-0003-0004-0000	Ridge St	-	-	0.020	\$1,000	\$0	\$1,000
Vacant Land	14	19-05-0002-0057-0000	Ridge St	-	-	0.180	\$129,700	\$0	\$129,700
Vacant Land	16	19-05-0002-0055-0001	Ridge St	-	-	0.170	\$122,000	\$0	\$122,000
Vacant Land	18	19-05-0002-0054-0001	Ridge St	-	-	0.170	\$123,500	\$0	\$123,500
Vacant Land	20	19-05-0002-0053-0000	Washington St	-	-	0.210	\$152,200	\$0	\$152,200
Vacant Land	21	19-05-0002-0052-0001	Ridge St	-	-	0.090	\$119,100	\$0	\$119,100
Vacant Land	23	19-05-0002-0051-0000	Ridge St	-	-	0.210	\$134,000	\$0	\$134,000
Vacant Land	26	19-05-0002-0047-0000	Ridge Lancaster St	-	-	0.180	\$129,700	\$4,100	\$133,800
Vacant Land	32	-	-	-	-	-	-	-	-
Sub-total									\$1,219,300
Total						4.97	\$3,899,700		

MuniCap, Inc.

24-Jul-2023

^(a) Provided by the Jefferson County Assessors Office.

^(b) Provided by WV Real Estate Assessment Data for Tax Year 2023. Accessed by MuniCap on July 20, 2023.

APPENDIX D
Hill Top House - Harpers Ferry
Jefferson County, West Virginia

Tax Rates

APPENDIX D
Hill Top House - Harpers Ferry
Jefferson County, West Virginia

Appendix D: Historical Tax Rates^(a)

Tax Rates per \$100 Valuation ^(a)								
Year	Class	State	County	District Current	School Excess	School Improvement	Municipal	Total
2023	IV	0.0100	0.5216	0.7760	0.0000	0.0000	0.2528	1.5604
<i>MuniCap, Inc.</i>								<i>24-Jul-2023</i>

^(a) Provided by Jefferson County Assessors Office.

Attachment 8: A memorandum of understanding (MOU) between the Project Developer and the County Commission about how the competitive bidding process will be conducted.

Attached hereto is a Memorandum of Understanding dated August __, 2023, executed by the Developer and the County Commission regarding the conduct of the competitive bidding process for the TIF Projects.

MEMORANDUM OF UNDERSTANDING

THIS MEMORANDUM OF UNDERSTANDING (“MOU”) is made and entered into as of _____, 2023, by and between The County Commission of Jefferson County, a public corporation and governing body of Jefferson County, a political subdivision of the State of West Virginia (the “County Commission”), and SWaN Hill Top House Hotel, LLC, a Delaware limited liability company (the “Developer”).

WHEREAS, the County Commission has, on August 17, 2023, following a public hearing thereon, adopted a resolution regarding approval of an application (the “Application”) for the creation and establishment of a redevelopment district in the County to be known and designated as “The County Commission of Jefferson County Redevelopment District No. 1 – Hilltop House Hotel” (the “TIF District”) and approval of a project plan for the TIF District to be known and designated as “Project Plan No. 1” (the “Project Plan”) and issuance of tax increment financing bonds or other obligations, as more fully described in the Application;

WHEREAS, the County Commission and the Developer have agreed to jointly develop and finance through the issuance of tax increment revenue bonds or other obligations and/or the use of tax increment revenues on a pay-as-you-go basis, a project or projects consisting of [insert project description] (the “TIF Project”); and

WHEREAS, a memorandum of understanding between the Developer and the County Commission regarding the competitive bidding process for construction of the TIF Project is required to be submitted to the West Virginia Department of Economic Development as a condition to such Department’s approval of the Application; and

ACCORDINGLY, the Developer and the County Commission have determined to proceed in the following manner:

1. The bid specifications for design and/or construction of the TIF Project or any portion thereof will be prepared by or on behalf of the Developer and provided to the County Commission for review at least two weeks prior to publication of the advertisement for bids.

2. The bid specifications will comply with Chapter 5G, Article 1, Chapter 5, Article 22 and Chapter 5, Article 22A of the Code of the State of West Virginia, 1931, as amended (collectively, the “Bidding Statutes”), as applicable. In addition, the bid specifications for construction will include provisions with respect to local labor market utilization and other provisions of the “West Virginia Jobs Act,” Chapter 21, Article 1C of the Code, all in accordance with the West Virginia Tax Increment Financing Act, Chapter 7, Article 11B of the West Virginia Code (the “TIF Act”).

3. Upon approval of the County Commission, the Developer will be responsible for the publication of all bid advertisements.

4. Bid opening will be held at a mutually agreeable location in the presence of representatives of the County Commission and the Developer.

5. The County Commission and the Developer will, in accordance with the provisions of the applicable Bidding Statutes and the TIF Act, award the construction contract to the lowest qualified responsible bidder, who shall furnish sufficient performance and payment bond, subject to the right of the County Commission and the Developer to reject any and all bids.

6. The Developer will be responsible for all costs in connection with the preparation and advertisement of bids, provided however, that all such costs may be reimbursable from the TIF Fund of the TIF District or from the proceeds of tax increment financing obligations to be issued by the County Commission.

[Signature Page Follows]

WITNESS the following signatures:

THE COUNTY COMMISSION OF JEFFERSON
COUNTY

By: _____
Name: Steve Stolipher
Title: President

SWAN HILL TOP HOUSE HOTEL, LLC

By: _____
Name: _____
Title: Authorized Representative

Attachment 9: A relocation plan for any displaced persons, businesses, or organizations.

No relocations for any displaced persons, businesses or organizations are required for the development of the TIF Projects.

Attachment 10:**Proposed changes to zoning ordinances, if any.**

Under the Tourism Development District Act (the “TDA Act”, codified at W. Va. Code 5B-1-9 et. seq.), the Developer has established a Tourism Development Project (the “Tourism Development Project”) in a Tourism Development District (the “Tourism Development District”). The Tourism Development District includes the TIF District and the TIF Projects. The TDA Act removes the requirement for the Developer to obtain consent from the Town to create the TIF District. A copy of the Approval Letter from the West Virginia Department of Economic Development approving the establishment of the Tourism District is attached hereto. The Developer has also entered into a Tourism Development District Agreement with the West Virginia Department of Economic Development to govern its activities in managing and administering the Tourism Development Project, a copy of which is attached hereto.

November 8, 2019

SWaN Hill Top House Hotel, LLC
Laurel Ziemianski
Project Manager
P.O. Box 6247
Leesburg, VA 20187

Dear Laurel Ziemianski:

Based on a comprehensive review of your tourism development application submitted in accordance with the West Virginia Tourism Development Act, the West Virginia Development Office has approved your application and has granted the status of "Approved Company."

This project includes the construction of a new hotel and luxury resort on the former site of the Hill Top House Hotel in Harpers Ferry, WV. The luxury resort will consist of a 129-room hotel building as well as restoring and rehabilitating the seven adjacent historic structures for use as guest lodging and activity programming. The total approved project cost is \$138,897,882 and the amount of the tax credit approved shall not exceed \$48,614,258. Actual credit(s) are determined by corporate filings with the West Virginia Department of Revenue. A draft agreement is attached for your consideration. Upon approval, please return the document to us as soon as possible.

If you have any questions, please call Morganne Tenney, Business Retention and Expansion Manager, at (304) 941-2320. We look forward to celebrating with you at your Grand Opening in 2022.

Congratulations on your achievement.

Sincerely,



Michael R. Graney
Executive Director

MRG/mt

enclosure

cc: Todd Hooker
Chelsea Ruby

AGREEMENT

between

SWAN HILL TOP HOUSE HOTEL

And

WEST VIRGINIA DEVELOPMENT OFFICE

This Agreement is entered into this day of December 17, 2019, by and between SWaN Hill Top House Hotel, LLC ("SWaN") on and the West Virginia Development Office ("WVDO").

WHEREAS, SWaN is undertaking a tourism development project, to wit:

A project including the construction of a new destination hotel and spa on the former site of the Hill Top House Hotel in Harpers Ferry, WV. The luxury resort will consist of an approximately 110-room hotel building as well as restoring and rehabilitating the seven adjacent historic structures for use as guest lodging and activity programming (the "Project").

WHEREAS, the Project falls within the definition and purview of the West Virginia Tourism Development Act WV §5B-2E-1, et seq. (the "Act"); and

WHEREAS, the Project is located adjacent to the Harpers Ferry National Historical Park, a federal recreational area owned and managed by the National Park Service, an agency of the U.S. Department of Interior; and

WHEREAS, SWaN has completed and submitted to the WVDO an application in accordance with the Act to apply for benefits of the Act and has identified estimated development costs not to exceed One Hundred Thirty-Eight Million Eight Hundred Ninety-Seven Thousand Eight Hundred Eighty-Two dollars (\$138,897,882); and

WHEREAS, the Act provides that an approved company is allowed a credit against the West Virginia Consumer Sales and Service Tax imposed by Article Fifteen, Chapter eleven of the Code and collected by the approved company on sales generated by or arising from the operations of the tourism development project; Provided, that if the consumers sales and service tax collected by the approved company is not solely attributable to sales resulting from the operation of the new tourism development project, the credit shall only be applied against that portion of the consumers sales and service tax collected in excess of the base tax revenue amount; and

WHEREAS, the maximum amount of credit allowable under the Act is equal to thirty-five percent (35%) of the approved company's approved costs as provided in this Agreement. The amount of credit allowable must be taken over a ten-year period, at the rate of one tenth of the amount thereof per taxable year, unless the approved company elects to delay the beginning of the ten-year period until the next succeeding taxable year. This election shall be made in the first consumer sales and service tax return filed by the approved company following the date the project is opened to the public. Once made, the election cannot be revoked; and

WHEREAS, the amount determined under subsection (b) of §5B-2E-7 of the Act is allowed as a credit against the consumers sales and service tax collected by the approved company on sales from the

operation of the tourism development project. The amount determined under said subsection may be used as a credit against taxes required to be remitted on the approved company's monthly consumer sales and service tax returns that are filed pursuant to section sixteen, article fifteen chapter eleven of the Code. The approved company shall claim the credit by reducing the amount of consumer sales and service tax required to be remitted with its monthly consumers sales and service tax returns by the amount of its aggregate annual credit allowance until such time as the full current year annual credit allowance has been claimed. Once the total credit claimed for the tax year equals the approved company's aggregate annual credit allowance no further reductions to its monthly consumers sales and service tax returns will be permitted; and

WHEREAS, if any credit remains after application of subsection (d) of §5B-2E-7 of the Act, the amount of credit is carried forward to each ensuing tax year until used or until the expiration of the third taxable year subsequent to the end of the initial ten-year credit application period. If any unused credit remains after the thirteenth year, that amount is forfeited. No carryback to a prior taxable year is allowed for the amount of any unused credit; and

WHEREAS, as the result of the review of the SWaN application and Project, including a comprehensive analysis of all aspects of the application and phases of the Project, the WVDO has granted the Project final approval and extended to SWaN the status of "Approved Company"; and

WHEREAS, SWaN anticipates that on or about November 1, 2023 all aspects of the proposed expansion project will have been completed and the new hotel will be open for business to the public, subject to the option of SWaN to request an extension pursuant to W. Va. Code § 5B-2E-6(2).

Now, Therefore, SWaN and WVDO hereby agree as follow:

- (1) Approved costs of the Project that qualify for the sales tax credit provided in Section 7 of the Act shall not exceed One Hundred Thirty-Eight Million Eight Hundred Ninety-Seven Thousand Eight Hundred Eighty-Two dollars (\$138,897,882), resulting in a maximum amount of credit equal to \$48,614,258.00; and
- (2) SWaN shall document the actual cost of the Project, through a certification of the costs by an independent certified public accountant acceptable to the WVDO no later than three months following completion of the Project; and
- (3) SWaN shall complete and open the Project to the public on or about November 1, 2023, subject to the option of SWaN to request an extension pursuant to W. Va. Code § 5B-2E-6(2).

SWAN HILL TOP HOUSE HOTEL

By: Laurel Ziemiński
Laurel Ziemiński
Project Manager

WEST VIRGINIA DEVELOPMENT OFFICE

By: Michael R. Graney
Michael R. Graney

Attachment 11: Appropriate cross-references to any master plan, map, building codes, County orders and City ordinances affected by the TIF District and TIF Projects.

On January 14, 2015, the County Commission approved the Envision Jefferson 2035 Comprehensive Plan (the “County Comprehensive Plan”). The creation of the proposed TIF District and the execution of the TIF Projects are consistent with the goals and objectives stated therein. For example, among the objectives outlined in the County Comprehensive Plan are (1) to build upon intergovernmental efforts to develop strategies to entice visitors who come to the Harpers Ferry National Historical Park to stay in Jefferson County for more than a one-day visit to the Park and (2) to identify opportunities for public/private partnerships (or other creative forms of collaboration) between local government entities and private sector investment that would result in the creation or expansion of employment opportunities and infrastructure in Jefferson County.

Attachment 12: Copy of Notice of Public Hearing Provided to Board of Education, Corporation of Harpers Ferry and West Virginia Department of Economic Development.

Provided in this attachment are copies of the letters providing the Notice of Public Hearing and the Application to the Jefferson County Board of Education and the Town, and a copy of the letter providing the Notice of Public Hearing to the West Virginia Department of Economic Development. The County Commission will add any resulting future communications received from these entities in Attachment 13.

1. Letter dated July 17, 2023, to the Jefferson County Board of Education.
2. Letter dated July 17, 2023, to the Corporation of Harpers Ferry.
3. Letter dated July 17, 2023, to the West Virginia Department of Economic Development.



Chase Tower, 17th Floor
P.O. Box 1588
Charleston, WV
25326-1588
304.353.8000
www.steptoe-johnson.com

Writer's Contact Information:
304.353.8196 - Office
304.549.8196 - Cell
304.933.8704 - Fax
John.Stump@steptoe-johnson.com

July 17, 2023

The County Commission of Jefferson County Redevelopment District No. 1

VIA FIRST CLASS MAIL AND E-MAIL

Jefferson County Board of Education
Dr. Chuck Bishop, Superintendent
110 Mordington Avenue
Charles Town, West Virginia WV 25414

Dear Dr. Bishop:

As required by the West Virginia Tax Increment Financing Act, enclosed is a copy of the Notice of Public Hearing (the "Notice") relating to a Tax Increment Financing Application (the "Application") for the proposed redevelopment district to be known as "The County Commission of Jefferson County Redevelopment District No. 1" (the "TIF District") regarding the proposed creation of the TIF District and approval of Project Plan No. 1 for the TIF District (the "Project Plan"). The County Commission of Jefferson County (the "County Commission") will be publishing the enclosed Notice in connection with a public hearing regarding the Application for the creation of the TIF District and approval of the Project Plan. As set out in the Notice, the public hearing will be held on Thursday, August 17, 2023, at 6:00 p.m.

Please feel free to call me if you have any questions regarding the Notice, the TIF District, or the Project Plan.

Very truly yours,

A handwritten signature in blue ink, appearing to read 'John C. Stump', is written over a horizontal line.

John C. Stump

Enclosure

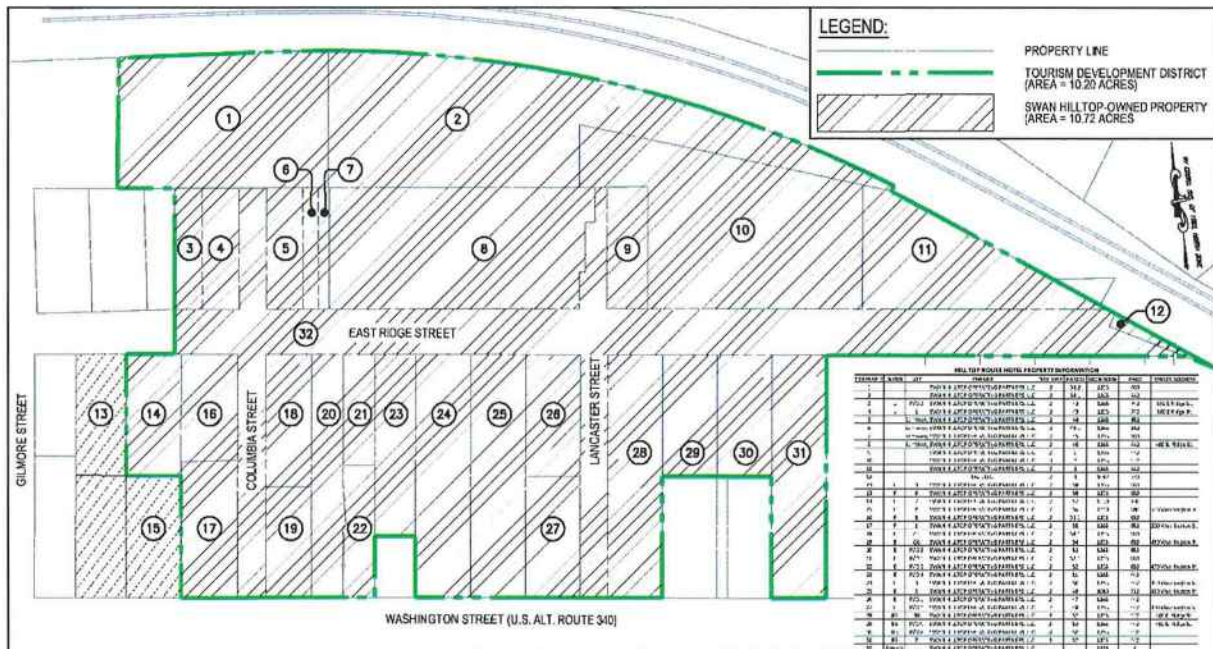
NOTICE OF PUBLIC HEARING

APPLICATION REGARDING CREATION OF THE COUNTY COMMISSION OF JEFFERSON COUNTY REDEVELOPMENT DISTRICT NO. 1 AND APPROVAL OF PROJECT PLAN NO. 1 AND ISSUANCE OF TAX INCREMENT FINANCING OBLIGATIONS

A public hearing will be held at a regular meeting of The County Commission of Jefferson County, West Virginia (the "County Commission"), on Thursday, August 17, 2023, at 6:00 p.m. (or as soon thereafter on such date as the matter may be heard) at the Jefferson County Commission Meeting Room located in the basement of the Old Charles Town Library at 200 East Washington Street, Charles Town, WV, and at such hearing any person interested may appear and present comments, protests, suggestions and otherwise express their views respecting an application regarding the creation of a tax increment redevelopment district to be designated as "Jefferson County Redevelopment District No. 1 – Hill Top House Hotel" (the "TIF District") in Jefferson County (the "County"), and the financing of certain projects described in a Project Plan for the TIF District to be designated as "Project Plan No. 1 – Hill Top House Hotel" (the "Project Plan"). All comments, protests, suggestions and views shall be heard at such public hearing, and the County Commission shall thereafter take such actions as it shall deem proper in the premises regarding the approval, pursuant to Chapter 7, Article 11B of the Code of West Virginia, 1931, as amended (the "Act"), respecting the Application regarding the creation of the TIF District and the approval of the Project Plan. Following is a brief summary of such matters.

Creation of TIF District

The proposed TIF District is located in the 5th (Harpers Ferry Corporation) property tax district of Jefferson County and includes real property and improvements constituting the Hill Top House Hotel (the "Hotel") and surrounding properties, as set forth on the map below.



Approval of Project Plan

SWaN Hill Top House Hotel, LLC (the "Developer") proposes to develop certain capital improvements within or contiguous to the TIF District and which serve the TIF District. The TIF

Projects include the design, permitting, acquisition, construction and equipping of infrastructure and other improvements that will facilitate the redevelopment of the Hotel site and adjoining properties within the TIF District (collectively, the “TIF Projects”), including, but not limited to, the following:

- Waterworks, sewerage, stormwater, telecommunications, cable, fiber optic, electric, natural gas and related infrastructure improvements;
- Construction of parking facilities, roads, sidewalks, street lighting, traffic signals and other roadway and streetscape improvements and related appurtenances, and construction or redevelopment of other improvements within the TIF District, including but not limited to, the main hotel building, the hotel lodge building, the historic amory houses;
- Demolition, site preparation and excavation and other earthwork necessary for and incidental to the construction and installation of infrastructure and other improvements that will facilitate the redevelopment of the Hotel and nearby related properties within the TIF District;
- Other related improvements, extensions, renovations and additions; and
- All professional service fees and consultant fees in connection with the foregoing, including but not limited to engineering, architectural and other design fees, legal fees, fees of property tax revenue consultants, property tax consultants, trustees, continuing disclosure agents and all fees and costs incurred in connection with the preparation and approval of the Project Plan.

Tax Increment Financing Obligations

To finance all or portions of the TIF Projects, the County Commission proposes to issue tax increment revenue bonds or other obligations (the “TIF Obligations”) in an amount not to exceed \$_____, with maturities not to exceed 30 years from the date of the creation of the TIF District. Proceeds of the TIF Obligations are generally planned to be used to (i) finance all or a portion of the costs of the TIF Projects, including architectural, engineering, legal and other professional fees and expenses; (ii) finance costs of creating the TIF District and obtaining approval of the TIF Projects; (iii) fund reserves for the TIF Obligations, as necessary; (iv) fund capitalized interest on the TIF Obligations, as necessary; and (v) pay costs of issuance of the TIF Obligations and related costs. To the extent that surplus tax increment funds are available, portions of the TIF Projects may be financed directly with such surplus.

Further information regarding the proposed Application and the TIF Obligations are on file and available for inspection at the office of the Clerk of the County Commission during regular business hours, located at the County Clerk’s office in the Old Court House, 100 East Washington Street Charles Town, WV.

Dated: _____, 2023.

By: /s/ Jacqueline C. Shadle
County Clerk



Chase Tower, 17th Floor
P.O. Box 1588
Charleston, WV
25326-1588
304.353.8000
www.steptoehjohnson.com

Writer's Contact Information:
304.353.8196 - Office
304.549.8196 - Cell
304.933.8704 - Fax
John.Stump@steptoehjohnson.com

July 17, 2023

The County Commission of Jefferson County Redevelopment District No. 1

VIA FIRST CLASS MAIL AND E-MAIL

Corporation of Harpers Ferry
Gregory Vaughn, Mayor
1000 Washington Street
Harpers Ferry, West Virginia 25425

Dear Mayor Vaughn:

As required by the West Virginia Tax Increment Financing Act, enclosed is a copy of the Notice of Public Hearing (the "Notice") relating to a Tax Increment Financing Application (the "Application") for the proposed redevelopment district to be known as "The County Commission of Jefferson County Redevelopment District No. 1" (the "TIF District") regarding the proposed creation of the TIF District and approval of Project Plan No. 1 for the TIF District (the "Project Plan"). The County Commission of Jefferson County (the "County Commission") will be publishing the enclosed Notice in connection with a public hearing regarding the Application for the creation of the TIF District and approval of the Project Plan. As set out in the Notice, the public hearing will be held on Thursday, August 17, 2023, at 6:00 p.m.

Please feel free to call me if you have any questions regarding the Notice, the TIF District, or the Project Plan.

Very truly yours,

A handwritten signature in blue ink, appearing to read 'John C. Stump', is written over a light blue horizontal line.

John C. Stump

Enclosure

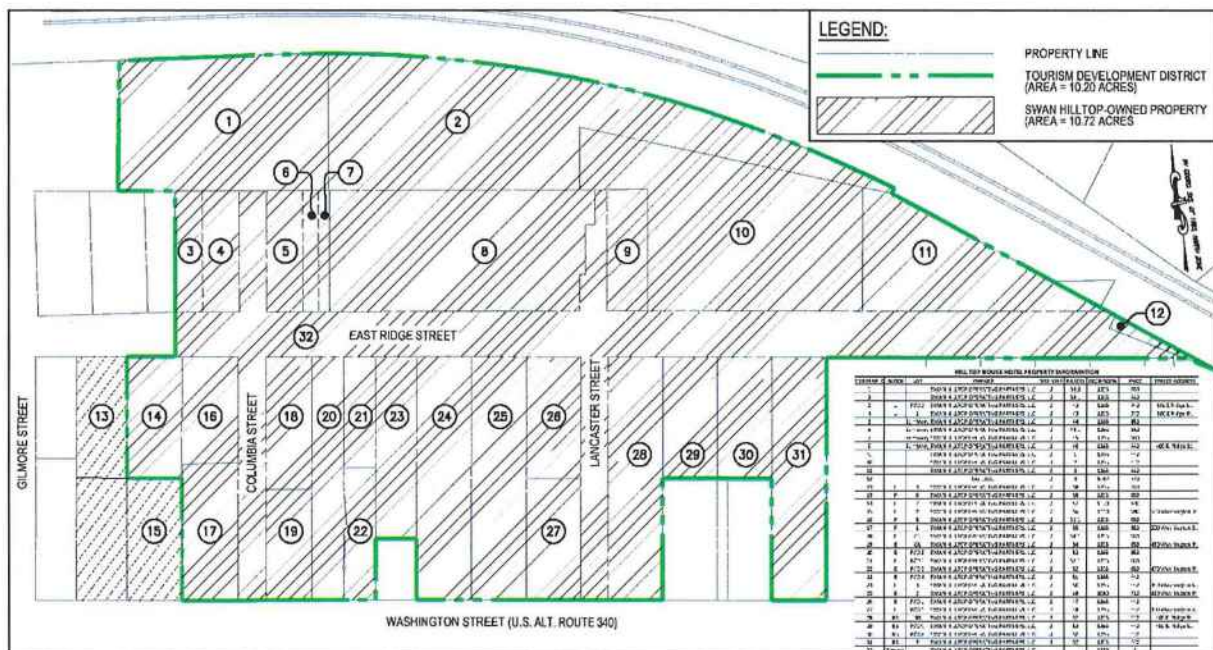
NOTICE OF PUBLIC HEARING

APPLICATION REGARDING CREATION OF THE COUNTY COMMISSION OF JEFFERSON COUNTY REDEVELOPMENT DISTRICT NO. 1 AND APPROVAL OF PROJECT PLAN NO. 1 AND ISSUANCE OF TAX INCREMENT FINANCING OBLIGATIONS

A public hearing will be held at a regular meeting of The County Commission of Jefferson County, West Virginia (the "County Commission"), on Thursday, August 17, 2023, at 6:00 p.m. (or as soon thereafter on such date as the matter may be heard) at the Jefferson County Commission Meeting Room located in the basement of the Old Charles Town Library at 200 East Washington Street, Charles Town, WV, and at such hearing any person interested may appear and present comments, protests, suggestions and otherwise express their views respecting an application regarding the creation of a tax increment redevelopment district to be designated as "Jefferson County Redevelopment District No. 1 – Hill Top House Hotel" (the "TIF District") in Jefferson County (the "County"), and the financing of certain projects described in a Project Plan for the TIF District to be designated as "Project Plan No. 1 – Hill Top House Hotel" (the "Project Plan"). All comments, protests, suggestions and views shall be heard at such public hearing, and the County Commission shall thereafter take such actions as it shall deem proper in the premises regarding the approval, pursuant to Chapter 7, Article 11B of the Code of West Virginia, 1931, as amended (the "Act"), respecting the Application regarding the creation of the TIF District and the approval of the Project Plan. Following is a brief summary of such matters.

Creation of TIF District

The proposed TIF District is located in the 5th (Harpers Ferry Corporation) property tax district of Jefferson County and includes real property and improvements constituting the Hill Top House Hotel (the "Hotel") and surrounding properties, as set forth on the map below.



Approval of Project Plan

SWaN Hill Top House Hotel, LLC (the "Developer") proposes to develop certain capital improvements within or contiguous to the TIF District and which serve the TIF District. The TIF

Projects include the design, permitting, acquisition, construction and equipping of infrastructure and other improvements that will facilitate the redevelopment of the Hotel site and adjoining properties within the TIF District (collectively, the “TIF Projects”), including, but not limited to, the following:

- Waterworks, sewerage, stormwater, telecommunications, cable, fiber optic, electric, natural gas and related infrastructure improvements;
- Construction of parking facilities, roads, sidewalks, street lighting, traffic signals and other roadway and streetscape improvements and related appurtenances, and construction or redevelopment of other improvements within the TIF District, including but not limited to, the main hotel building, the hotel lodge building, the historic amory houses;
- Demolition, site preparation and excavation and other earthwork necessary for and incidental to the construction and installation of infrastructure and other improvements that will facilitate the redevelopment of the Hotel and nearby related properties within the TIF District;
- Other related improvements, extensions, renovations and additions; and
- All professional service fees and consultant fees in connection with the foregoing, including but not limited to engineering, architectural and other design fees, legal fees, fees of property tax revenue consultants, property tax consultants, trustees, continuing disclosure agents and all fees and costs incurred in connection with the preparation and approval of the Project Plan.

Tax Increment Financing Obligations

To finance all or portions of the TIF Projects, the County Commission proposes to issue tax increment revenue bonds or other obligations (the “TIF Obligations”) in an amount not to exceed \$ _____, with maturities not to exceed 30 years from the date of the creation of the TIF District. Proceeds of the TIF Obligations are generally planned to be used to (i) finance all or a portion of the costs of the TIF Projects, including architectural, engineering, legal and other professional fees and expenses; (ii) finance costs of creating the TIF District and obtaining approval of the TIF Projects; (iii) fund reserves for the TIF Obligations, as necessary; (iv) fund capitalized interest on the TIF Obligations, as necessary; and (v) pay costs of issuance of the TIF Obligations and related costs. To the extent that surplus tax increment funds are available, portions of the TIF Projects may be financed directly with such surplus.

Further information regarding the proposed Application and the TIF Obligations are on file and available for inspection at the office of the Clerk of the County Commission during regular business hours, located at the County Clerk’s office in the Old Court House, 100 East Washington Street Charles Town, WV.

Dated: _____, 2023.

By: /s/ Jacqueline C. Shadle
County Clerk



Chase Tower, 17th Floor
P.O. Box 1588
Charleston, WV
25326-1588
304.353.8000
www.steptoe-johnson.com

Writer's Contact Information:
304.353.8196 - Office
304.549.8196 - Cell
304.933.8704 - Fax
John.Stump@steptoe-johnson.com

July 17, 2023

The County Commission of Jefferson County Redevelopment District No. 1

VIA FIRST CLASS MAIL AND E-MAIL

West Virginia Department of Economic Development
Mitch Carmichael, Secretary
1900 Kanawha Boulevard, East
Capitol Complex
Building 3, Room 600
Charleston, WV 25305

Dear Secretary Carmichael:

As required by the West Virginia Tax Increment Financing Act, enclosed is a copy of the Notice of Public Hearing (the "Notice") relating to a Tax Increment Financing Application (the "Application") for the proposed redevelopment district to be known as "The County Commission of Jefferson County Redevelopment District No. 1" (the "TIF District") regarding the proposed creation of the TIF District and approval of Project Plan No. 1 for the TIF District (the "Project Plan"). The County Commission of Jefferson County (the "County Commission") will be publishing the enclosed Notice in connection with a public hearing regarding the Application for the creation of the TIF District and approval of the Project Plan. As set out in the Notice, the public hearing will be held on Thursday, August 17, 2023, at 6:00 p.m.

Please feel free to call me if you have any questions regarding the Notice, the TIF District, or the Project Plan.

Very truly yours,

A handwritten signature in blue ink, appearing to read 'John C. Stump', with a stylized flourish at the end.

John C. Stump

Enclosure

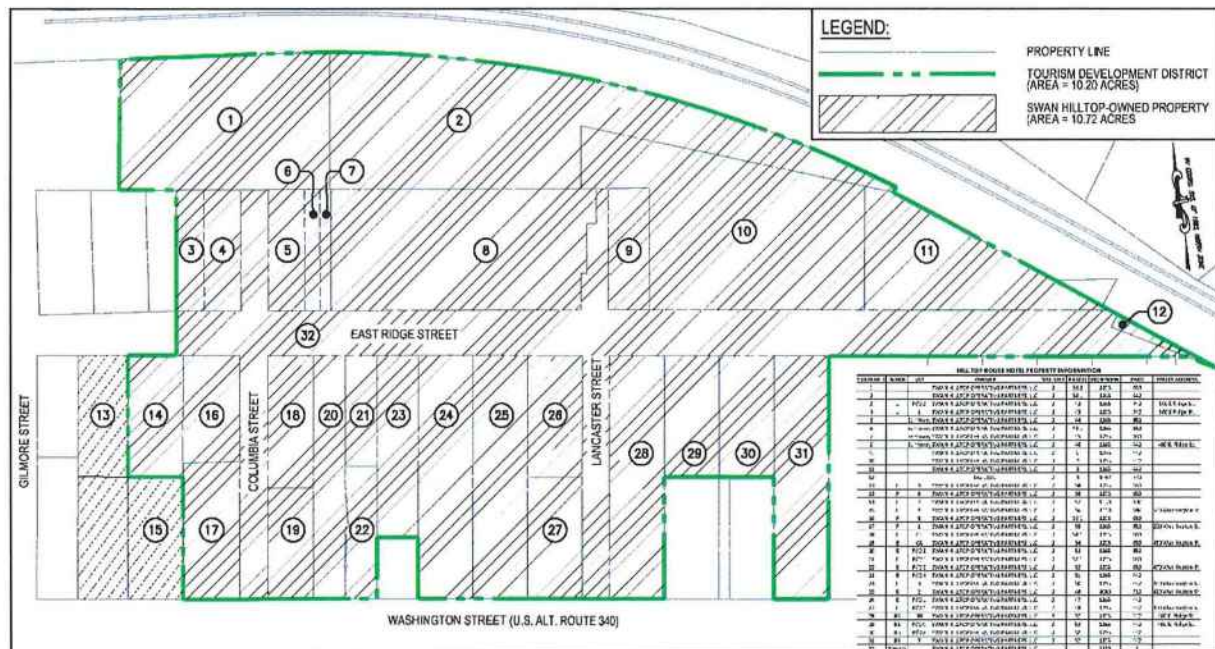
NOTICE OF PUBLIC HEARING

APPLICATION REGARDING CREATION OF THE COUNTY COMMISSION OF JEFFERSON COUNTY REDEVELOPMENT DISTRICT NO. 1 AND APPROVAL OF PROJECT PLAN NO. 1 AND ISSUANCE OF TAX INCREMENT FINANCING OBLIGATIONS

A public hearing will be held at a regular meeting of The County Commission of Jefferson County, West Virginia (the "County Commission"), on Thursday, August 17, 2023, at 6:00 p.m. (or as soon thereafter on such date as the matter may be heard) at the Jefferson County Commission Meeting Room located in the basement of the Old Charles Town Library at 200 East Washington Street, Charles Town, WV, and at such hearing any person interested may appear and present comments, protests, suggestions and otherwise express their views respecting an application regarding the creation of a tax increment redevelopment district to be designated as "Jefferson County Redevelopment District No. 1 – Hill Top House Hotel" (the "TIF District") in Jefferson County (the "County"), and the financing of certain projects described in a Project Plan for the TIF District to be designated as "Project Plan No. 1 – Hill Top House Hotel" (the "Project Plan"). All comments, protests, suggestions and views shall be heard at such public hearing, and the County Commission shall thereafter take such actions as it shall deem proper in the premises regarding the approval, pursuant to Chapter 7, Article 11B of the Code of West Virginia, 1931, as amended (the "Act"), respecting the Application regarding the creation of the TIF District and the approval of the Project Plan. Following is a brief summary of such matters.

Creation of TIF District

The proposed TIF District is located in the 5th (Harpers Ferry Corporation) property tax district of Jefferson County and includes real property and improvements constituting the Hill Top House Hotel (the "Hotel") and surrounding properties, as set forth on the map below.



Approval of Project Plan

SWaN Hill Top House Hotel, LLC (the "Developer") proposes to develop certain capital improvements within or contiguous to the TIF District and which serve the TIF District. The TIF

Projects include the design, permitting, acquisition, construction and equipping of infrastructure and other improvements that will facilitate the redevelopment of the Hotel site and adjoining properties within the TIF District (collectively, the “TIF Projects”), including, but not limited to, the following:

- Waterworks, sewerage, stormwater, telecommunications, cable, fiber optic, electric, natural gas and related infrastructure improvements;
- Construction of parking facilities, roads, sidewalks, street lighting, traffic signals and other roadway and streetscape improvements and related appurtenances, and construction or redevelopment of other improvements within the TIF District, including but not limited to, the main hotel building, the hotel lodge building, the historic amory houses;
- Demolition, site preparation and excavation and other earthwork necessary for and incidental to the construction and installation of infrastructure and other improvements that will facilitate the redevelopment of the Hotel and nearby related properties within the TIF District;
- Other related improvements, extensions, renovations and additions; and
- All professional service fees and consultant fees in connection with the foregoing, including but not limited to engineering, architectural and other design fees, legal fees, fees of property tax revenue consultants, property tax consultants, trustees, continuing disclosure agents and all fees and costs incurred in connection with the preparation and approval of the Project Plan.

Tax Increment Financing Obligations

To finance all or portions of the TIF Projects, the County Commission proposes to issue tax increment revenue bonds or other obligations (the “TIF Obligations”) in an amount not to exceed \$_____, with maturities not to exceed 30 years from the date of the creation of the TIF District. Proceeds of the TIF Obligations are generally planned to be used to (i) finance all or a portion of the costs of the TIF Projects, including architectural, engineering, legal and other professional fees and expenses; (ii) finance costs of creating the TIF District and obtaining approval of the TIF Projects; (iii) fund reserves for the TIF Obligations, as necessary; (iv) fund capitalized interest on the TIF Obligations, as necessary; and (v) pay costs of issuance of the TIF Obligations and related costs. To the extent that surplus tax increment funds are available, portions of the TIF Projects may be financed directly with such surplus.

Further information regarding the proposed Application and the TIF Obligations are on file and available for inspection at the office of the Clerk of the County Commission during regular business hours, located at the County Clerk’s office in the Old Court House, 100 East Washington Street Charles Town, WV.

Dated: _____, 2023.

By: /s/ Jacqueline C. Shadle
County Clerk

Attachment 13: **The Board of Education and West Virginia Department of Economic Development may request further information, provide guidance, or make other formal requests. The County Commission must include any such communications from the Board of Education or the West Virginia Department of Economic Development with this application.**

All written communications received from the Jefferson County Board of Education, the Corporation of Harpers Ferry and the West Virginia Department of Economic Development following the providing of the Notice of Public Hearing included in Attachment 12 and regarding this application will be provided in this section.

Attachment 14:

If the project was proposed by an entity other than the county or municipality submitting this application, the following, as applicable, must also be submitted: (a) Certificate of Existence; (b) Proof of Worker's Compensation Insurance Coverage and Certificate from the Commissioner of the Bureau of Employment Programs; (c) Certificate of Good Standing from State Tax Department; and (d) certificate from sheriff regarding local property tax status.

Attached are the following:

1. Certificate of Existence from West Virginia Secretary of State's Office.
2. The Developer has no employees in West Virginia and, accordingly, no proof of worker's compensation coverage and good standing certificate from the Bureau of Employment Programs/Workforce WV is available.
3. Certificate of from State Tax Commissioner that Developer is in good standing with the State Tax Division.
4. Paid tax receipts from the Sheriff of Jefferson County showing that the Developer is not delinquent on payment of any real or personal property taxes in Jefferson County.

State of West Virginia



Certificate

I, Mac Warner, Secretary of State of the State of West Virginia, hereby certify that

SWAN HILL TOP HOUSE HOTEL, LLC

was duly authorized under the laws of this state to transact business in West Virginia as a foreign limited liability company on August 23, 2007.

The company is filed as an at-will company, for an indefinite period.

I further certify that the company has not been revoked or administratively dissolved by the State of West Virginia nor has the West Virginia Secretary of State issued a Certificate of Cancellation or Termination to the company.

Accordingly, I hereby issue this Certificate of Authorization

CERTIFICATE OF AUTHORIZATION

Validation ID:2WV5A_EWYC9



*Given under my hand and the
Great Seal of the State of
West Virginia on this day of*

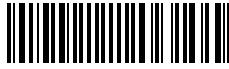
August 07, 2023

Mac Warner

Secretary of State

Jefferson County Sheriff's Tax Office

Jefferson County Real Property



Tax Year: 2022

Account Number: 00015297

Ticket #: 0000015667

Taxpayer I.D.:

District: 05 - HARPERS FERRY CORP

Property Owner	Property Description
DGE LLC HF HILLTOP LLC & DGE LLC 44112 MERCURE CIR STERLING, VA 20166 Lending Institution:	1 LT. RIDGE ST. Map/Parcel: 3 / 0004 0000 0000 Lot Size: Acreage: Book: 1047 Page: 373

Tax Class: 4

Homestead Exemption: None

Back Tax: None

Exoneration: None

Prior Delinquents: None

Special Disposition: Redeemed from Delinquent

ASSESSMENT:

Assessment	GROSS	NET	TAX (1/2 Year)
Land	600	600	
Building	0	0	
Total	600	600	7.95

DUE: First Half: Paid Second Half: Paid Total Due: none due

PAYMENTS RECEIVED:

	First Half	Second Half
Net	7.95	7.95
Discount	.20	.00
Interest	.00	.18
Total	7.75	28.13
Date	08/15/2022	06/27/2023

Please Remit Payment (if any) to: Jefferson County Sheriff's Tax Office

110 N. George Street

Charles Town, WV 25414

Or call (304) 728-3220 with questions.



County Commission of Jefferson County, West Virginia

Jefferson County Sheriff's Tax Office • 110 N. George Street • Charles Town, WV 25414
(304) 728-3220

[Pay your taxes online](#)



Jefferson County Real Property - Tax Year: 2022

Ticket Number: 0000015666

Account Number: 00015209

District: 05 - HARPERS FERRY CORP

More Info: [Details](#)

Owner Name: DGE LLC In Care of: HF HILLTOP LLC & SWAN OP PTNRS Address: 44112 MERCURE CIR STERLING VA 20166 Lending Inst:	Property: 2 LTS BLK F #3,6 CAMPHILL Map: 2 Lot Size: Book: 1110 Parcel: 0058 0000 0000 Acreage: Page: 690
Tax Class: 4 Homestead Exemption: Back Tax: Exoneration:	Prior Delinquents: Special from Redeemed: Disposition: Delinquent

DUE: First Half: **Paid** Second Half: **Paid** Total Due: **none due**

ASSESSMENT:

Assessment	GROSS	NET	TAX (1/2 Year)
Land	120800	120800	
Building	103100	103100	
Total	223900	223900	2965.33

PAYMENTS RECEIVED:

	First Half	Second Half
Net	2965.33	2965.33
Discount	74.13	.00
Interest	.00	66.72
Total	2891.20	3052.05
Date	08/31/2022	06/27/2023

[Format for Printer](#)

[Click here to begin a new search.](#)



© Software Systems, Inc. All rights reserved



County Commission of Jefferson County, West Virginia

Jefferson County Sheriff's Tax Office • 110 N. George Street • Charles Town, WV 25414
(304) 728-3220

 [Pay your taxes online](#)



Jefferson County Real Property - Tax Year: 2022

Ticket Number: 0000015665

Account Number: 00015208

District: 05 - HARPERS FERRY CORP

More Info: [Details](#)

Owner Name: DGE LLC In Care of: HF HILLTOP LLC & SWAN OP PTNRS Address: 44112 MERCURE CIR STERLING VA 20166 Lending Inst:		Property: BLK F-LOT #7	
		Map: 2 Lot Size: Book: 1110	Parcel: 0057 0000 0000 Acreage: Page: 690
Tax Class: 4	Homestead Exemption:	Back Tax:	Exoneration:
		Prior Delinquents:	Special from Redeemed Disposition: Delinquent

DUE: First Half: **Paid** Second Half: **Paid** Total Due: **none due**

ASSESSMENT:

Assessment	GROSS	NET	TAX (1/2 Year)
Land	77800	77800	
Building	0	0	
Total	77800	77800	1030.39

PAYMENTS RECEIVED:

	First Half	Second Half
Net	1030.39	1030.39
Discount	25.76	.00
Interest	.00	23.18
Total	1004.63	1073.57
Date	08/15/2022	06/27/2023

[Format for Printer](#)

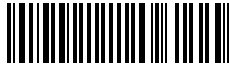
[Click here to begin a new search.](#)



Software Systems, Inc.
23 South University Avenue
Morgantown, WV 26508

Jefferson County Sheriff's Tax Office

Jefferson County Real Property



Tax Year: 2022

Account Number: 00015207

Ticket #: 0000015664

Taxpayer I.D.:

District: 05 - HARPERS FERRY CORP

Property Owner	Property Description
DGE LLC HF HILLTOP LLC & SWAN OP PTNRS 44112 MERCURE CIR STERLING, VA 20166 Lending Institution:	BLK F LT #2 Map/Parcel: 2 / 0056 0000 0000 Lot Size: Acreage: Book: 1110 Page: 690

Tax Class: 4

Homestead Exemption: None

Back Tax: None

Exoneration: None

Prior Delinquents: None

Special Disposition: Redeemed from Delinquent

ASSESSMENT:

Assessment	GROSS	NET	TAX (1/2 Year)
Land	103700	103700	
Building	92800	92800	
Total	196500	196500	2602.45

DUE: First Half: Paid Second Half: Paid Total Due: none due

PAYMENTS RECEIVED:

	First Half	Second Half
Net	2602.45	2602.45
Discount	65.06	.00
Interest	.00	58.56
Total	2537.39	2681.01
Date	08/15/2022	06/27/2023

Please Remit Payment (if any) to: Jefferson County Sheriff's Tax Office

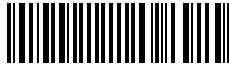
110 N. George Street

Charles Town, WV 25414

Or call (304) 728-3220 with questions.

Jefferson County Sheriff's Tax Office

Jefferson County Real Property



Tax Year: 2022

Account Number: 00015206

Ticket #: 0000015663

Taxpayer I.D.:

District: 05 - HARPERS FERRY CORP

Property Owner	Property Description
DGE LLC HF HILLTOP LLC & SWAN OP PTNRS 44112 MERCURE CIR STERLING, VA 20166 Lending Institution:	BLK F PT LT #8-CAMP HILL Map/Parcel: 2 / 0055 0001 0000 Lot Size: Acreage: Book: 1038 Page: 28

Tax Class: 4

Homestead Exemption: None

Back Tax: None

Exoneration: None

Prior Delinquents: None

Special Disposition: Redeemed from Delinquent

ASSESSMENT:

Assessment	GROSS	NET	TAX (1/2 Year)
Land	73200	73200	
Building	0	0	
Total	73200	73200	969.46

DUE: First Half: Paid Second Half: Paid Total Due: none due

PAYMENTS RECEIVED:

	First Half	Second Half
Net	969.46	969.46
Discount	24.24	.00
Interest	.00	21.81
Total	945.22	1011.27
Date	08/15/2022	06/27/2023

Please Remit Payment (if any) to: Jefferson County Sheriff's Tax Office

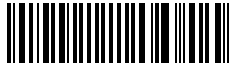
110 N. George Street

Charles Town, WV 25414

Or call (304) 728-3220 with questions.

Jefferson County Sheriff's Tax Office

Jefferson County Real Property



Tax Year: 2022

Account Number: 00015205

Ticket #: 0000015662

Taxpayer I.D.:

District: 05 - HARPERS FERRY CORP

Property Owner	Property Description
DGE LLC HF HILLTOP LLC & SWAN OP PTNRS 44112 MERCURE CIR STERLING, VA 20166 Lending Institution:	BLK F #1 & PT #8-CAMP HILL Map/Parcel: 2 / 0055 0000 0000 Lot Size: Acreage: Book: 1046 Page: 319

Tax Class: 4

Homestead Exemption: None

Back Tax: None

Exoneration: None

Prior Delinquents: None

Special Disposition: Redeemed from Delinquent

ASSESSMENT:

Assessment	GROSS	NET	TAX (1/2 Year)
Land	110900	110900	
Building	109600	109600	
Total	220500	220500	2920.30

DUE: First Half: Paid Second Half: Paid Total Due: none due

PAYMENTS RECEIVED:

	First Half	Second Half
Net	2920.30	2920.30
Discount	73.01	.00
Interest	.00	65.71
Total	2847.29	3006.01
Date	08/15/2022	06/27/2023

Please Remit Payment (if any) to: Jefferson County Sheriff's Tax Office

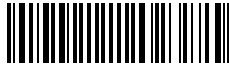
110 N. George Street

Charles Town, WV 25414

Or call (304) 728-3220 with questions.

Jefferson County Sheriff's Tax Office

Jefferson County Real Property



Tax Year: 2022

Account Number: 00015204

Ticket #: 0000015661

Taxpayer I.D.:

District: 05 - HARPERS FERRY CORP

Property Owner	Property Description
DGE LLC HF HILLTOP LLC & SWAN OP PTNRS 44112 MERCURE CIR STERLING, VA 20166 Lending Institution:	BLK E-LT #6B, GOENS Map/Parcel: 2 / 0054 0001 0000 Lot Size: Acreage: Book: 1040 Page: 732

Tax Class: 4

Homestead Exemption: None

Back Tax: None

Exoneration: None

Prior Delinquents: None

Special Disposition: Redeemed from Delinquent

ASSESSMENT:

Assessment	GROSS	NET	TAX (1/2 Year)
Land	74100	74100	
Building	0	0	
Total	74100	74100	981.38

DUE: First Half: Paid Second Half: Paid Total Due: none due

PAYMENTS RECEIVED:

	First Half	Second Half
Net	981.38	981.38
Discount	24.53	.00
Interest	.00	22.08
Total	956.85	1023.46
Date	08/15/2022	06/27/2023

Please Remit Payment (if any) to: Jefferson County Sheriff's Tax Office

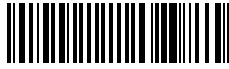
110 N. George Street

Charles Town, WV 25414

Or call (304) 728-3220 with questions.

Jefferson County Sheriff's Tax Office

Jefferson County Real Property



Tax Year: 2022

Account Number: 00015203

Ticket #: 0000015660

Taxpayer I.D.:

District: 05 - HARPERS FERRY CORP

Property Owner	Property Description
DGE LLC HF HILLTOP LLC & SWAN OP PTNRS 44112 MERCURE CIR STERLING, VA 20166 Lending Institution:	BLK E-LT #6A, GOENS Map/Parcel: 2 / 0054 0000 0000 Lot Size: Acreage: Book: 1040 Page: 732

Tax Class: 4

Homestead Exemption: None

Back Tax: None

Exoneration: None

Prior Delinquents: None

Special Disposition: Redeemed from Delinquent

ASSESSMENT:

Assessment	GROSS	NET	TAX (1/2 Year)
Land	90700	90700	
Building	45900	45900	
Total	136600	136600	1809.13

DUE: First Half: Paid Second Half: Paid Total Due: none due

PAYMENTS RECEIVED:

	First Half	Second Half
Net	1809.13	1809.13
Discount	45.23	.00
Interest	.00	40.71
Total	1763.90	1869.84
Date	08/15/2022	06/27/2023

Please Remit Payment (if any) to: Jefferson County Sheriff's Tax Office

110 N. George Street

Charles Town, WV 25414

Or call (304) 728-3220 with questions.

Jefferson County Sheriff's Tax Office

Jefferson County Real Property



Tax Year: 2022

Account Number: 00015202

Ticket #: 0000015659

Taxpayer I.D.:

District: 05 - HARPERS FERRY CORP

Property Owner	Property Description
DGE LLC HF HILLTOP LLC & SWAN OP PTNRS 44112 MERCURE CIR STERLING, VA 20166 Lending Institution:	PT #5 WASHINGTON ST Map/Parcel: 2 / 0053 0000 0000 Lot Size: Acreage: Book: 1040 Page: 734

Tax Class: 4

Homestead Exemption: None

Back Tax: None

Exoneration: None

Prior Delinquents: None

Special Disposition: Redeemed from Delinquent

ASSESSMENT:

Assessment	GROSS	NET	TAX (1/2 Year)
Land	91300	91300	
Building	0	0	
Total	91300	91300	1209.18

DUE: First Half: Paid Second Half: Paid Total Due: none due

PAYMENTS RECEIVED:

	First Half	Second Half
Net	1209.18	1209.18
Discount	30.23	.00
Interest	.00	27.21
Total	1178.95	1256.39
Date	08/15/2022	06/27/2023

Please Remit Payment (if any) to: Jefferson County Sheriff's Tax Office

110 N. George Street

Charles Town, WV 25414

Or call (304) 728-3220 with questions.

Jefferson County Sheriff's Tax Office

Jefferson County Real Property



Tax Year: 2022

Account Number: 00015201

Ticket #: 0000015658

Taxpayer I.D.:

District: 05 - HARPERS FERRY CORP

Property Owner	Property Description
DGE LLC HF HILLTOP LLC & SWAN OP PTNRS 44112 MERCURE CIR STERLING, VA 20166 Lending Institution:	PT #5 BLK E CAMP HILL-GARAGE Map/Parcel: 2 / 0052 0001 0000 Lot Size: Acreage: Book: 1040 Page: 726

Tax Class: 4

Homestead Exemption: None

Back Tax: None

Exoneration: None

Prior Delinquents: None

Special Disposition: Redeemed from Delinquent

ASSESSMENT:

Assessment	GROSS	NET	TAX (1/2 Year)
Land	71500	71500	
Building	9000	9000	
Total	80500	80500	1066.14

DUE: First Half: Paid Second Half: Paid Total Due: none due

PAYMENTS RECEIVED:

	First Half	Second Half
Net	1066.14	1066.14
Discount	26.65	.00
Interest	.00	23.99
Total	1039.49	1110.13
Date	08/15/2022	06/27/2023

Please Remit Payment (if any) to: Jefferson County Sheriff's Tax Office

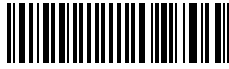
110 N. George Street

Charles Town, WV 25414

Or call (304) 728-3220 with questions.

Jefferson County Sheriff's Tax Office

Jefferson County Real Property



Tax Year: 2022

Account Number: 00015200

Ticket #: 0000015657

Taxpayer I.D.:

District: 05 - HARPERS FERRY CORP

Property Owner	Property Description
DGE LLC HF HILLTOP LLC & SWAN OP PTNRS 44112 MERCURE CIR STERLING, VA 20166 Lending Institution:	PT LT BLK E #5 CAMP HILL Map/Parcel: 2 / 0052 0000 0000 Lot Size: Acreage: Book: 1044 Page: 68

Tax Class: 4

Homestead Exemption: None

Back Tax: None

Exoneration: None

Prior Delinquents: None

Special Disposition: Redeemed from Delinquent

ASSESSMENT:

Assessment	GROSS	NET	TAX (1/2 Year)
Land	86500	86500	
Building	32900	32900	
Total	119400	119400	1581.34

DUE: First Half: Paid Second Half: Paid Total Due: none due

PAYMENTS RECEIVED:

	First Half	Second Half
Net	1581.34	1581.34
Discount	39.53	.00
Interest	.00	35.58
Total	1541.81	1636.92
Date	08/15/2022	06/27/2023

Please Remit Payment (if any) to: Jefferson County Sheriff's Tax Office

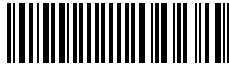
110 N. George Street

Charles Town, WV 25414

Or call (304) 728-3220 with questions.

Jefferson County Sheriff's Tax Office

Jefferson County Real Property



Tax Year: 2022

Account Number: 00015196

Ticket #: 0000015656

Taxpayer I.D.:

District: 05 - HARPERS FERRY CORP

Property Owner	Property Description
DGE LLC HF HILLTOP LLC & SWAN OP PTNRS 44112 MERCURE CIR STERLING, VA 20166 Lending Institution:	1 LT BLK E #2 SMITH Map/Parcel: 2 / 0049 0000 0000 Lot Size: Acreage: Book: 1040 Page: 712

Tax Class: 4

Homestead Exemption: None

Back Tax: None

Exoneration: None

Prior Delinquents: None

Special Disposition: Redeemed from Delinquent

ASSESSMENT:

Assessment	GROSS	NET	TAX (1/2 Year)
Land	125600	125600	
Building	20100	20100	
Total	145700	145700	1929.65

DUE: First Half: Paid Second Half: Paid Total Due: none due

PAYMENTS RECEIVED:

	First Half	Second Half
Net	1929.65	1929.65
Discount	48.24	.00
Interest	.00	43.42
Total	1881.41	1993.07
Date	08/15/2022	06/27/2023

Please Remit Payment (if any) to: Jefferson County Sheriff's Tax Office

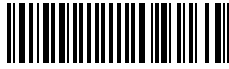
110 N. George Street

Charles Town, WV 25414

Or call (304) 728-3220 with questions.

Jefferson County Sheriff's Tax Office

Jefferson County Real Property



Tax Year: 2022

Account Number: 00015192

Ticket #: 0000015655

Taxpayer I.D.:

District: 05 - HARPERS FERRY CORP

Property Owner	Property Description
DGE LLC HF HILLTOP LLC & SWAN OP PTNRS 44112 MERCURE CIR STERLING, VA 20166 Lending Institution:	PT LT RIDGE ST Map/Parcel: 2 / 0045 0000 0000 Lot Size: Acreage: Book: 1040 Page: 728

Tax Class: 4

Homestead Exemption: None

Back Tax: None

Exoneration: None

Prior Delinquents: None

Special Disposition: Redeemed from Delinquent

ASSESSMENT:

Assessment	GROSS	NET	TAX (1/2 Year)
Land	26300	26300	
Building	0	0	
Total	26300	26300	348.32

DUE: First Half: Paid Second Half: Paid Total Due: none due

PAYMENTS RECEIVED:

	First Half	Second Half
Net	348.32	348.32
Discount	8.71	.00
Interest	.00	7.84
Total	339.61	376.16
Date	08/15/2022	06/27/2023

Please Remit Payment (if any) to: Jefferson County Sheriff's Tax Office

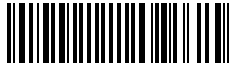
110 N. George Street

Charles Town, WV 25414

Or call (304) 728-3220 with questions.

Jefferson County Sheriff's Tax Office

Jefferson County Real Property



Tax Year: 2022

Account Number: 00015191

Ticket #: 0000015654

Taxpayer I.D.:

District: 05 - HARPERS FERRY CORP

Property Owner	Property Description
DGE LLC HF HILLTOP LLC & SWAN OP PTNRS 44112 MERCURE CIR STERLING, VA 20166 Lending Institution:	PARCEL G (12X132 FT) RIDGE ST Map/Parcel: 2 / 0044 0001 0000 Lot Size: Acreage: Book: 1040 Page: 728

Tax Class: 4

Homestead Exemption: None

Back Tax: None

Exoneration: None

Prior Delinquents: None

Special Disposition: Redeemed from Delinquent

ASSESSMENT:

Assessment	GROSS	NET	TAX (1/2 Year)
Land	24600	24600	
Building	0	0	
Total	24600	24600	325.80

DUE: First Half: Paid Second Half: Paid Total Due: none due

PAYMENTS RECEIVED:

	First Half	Second Half
Net	325.80	325.80
Discount	8.15	.00
Interest	.00	7.33
Total	317.65	353.13
Date	08/15/2022	06/27/2023

Please Remit Payment (if any) to: Jefferson County Sheriff's Tax Office

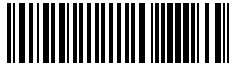
110 N. George Street

Charles Town, WV 25414

Or call (304) 728-3220 with questions.

Jefferson County Sheriff's Tax Office

Jefferson County Real Property



Tax Year: 2022

Account Number: 00015190

Ticket #: 0000015653

Taxpayer I.D.:

District: 05 - HARPERS FERRY CORP

Property Owner	Property Description
DGE LLC HF HILLTOP LLC & SWAN OP PTNRS 44112 MERCURE CIR STERLING, VA 20166 Lending Institution:	1 LT RIDGE ST-SEMINARY LT Map/Parcel: 2 / 0044 0000 0000 Lot Size: Acreage: Book: 613 Page: 97

Tax Class: 4

Homestead Exemption: None

Back Tax: None

Exoneration: None

Prior Delinquents: None

Special Disposition: Redeemed from Delinquent

ASSESSMENT:

Assessment	GROSS	NET	TAX (1/2 Year)
Land	34200	34200	
Building	0	0	
Total	34200	34200	452.95

DUE: First Half: Paid Second Half: Paid Total Due: none due

PAYMENTS RECEIVED:

	First Half	Second Half
Net	452.95	452.95
Discount	11.32	.00
Interest	.00	10.19
Total	441.63	483.14
Date	08/15/2022	06/27/2023

Please Remit Payment (if any) to: Jefferson County Sheriff's Tax Office

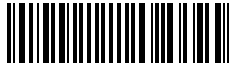
110 N. George Street

Charles Town, WV 25414

Or call (304) 728-3220 with questions.

Jefferson County Sheriff's Tax Office

Jefferson County Real Property



Tax Year: 2022

Account Number: 00015189

Ticket #: 0000015652

Taxpayer I.D.:

District: 05 - HARPERS FERRY CORP

Property Owner	Property Description
DGE LLC HF HILLTOP LLC & SWAN OP PTNRS 44112 MERCURE CIR STERLING, VA 20166 Lending Institution:	LT #1 PT #2 & MERGER PARCEL BLK U-RIDGE ST Map/Parcel: 2 / 0043 0000 0000 Lot Size: Acreage: Book: 1040 Page: 728

Tax Class: 4

Homestead Exemption: None

Back Tax: None

Exoneration: None

Prior Delinquents: None

Special Disposition: Redeemed from Delinquent

ASSESSMENT:

Assessment	GROSS	NET	TAX (1/2 Year)
Land	69500	69500	
Building	223100	223100	
Total	292600	292600	3875.20

DUE: First Half: Paid Second Half: Paid Total Due: none due

PAYMENTS RECEIVED:

	First Half	Second Half
Net	3875.20	3875.20
Discount	96.88	.00
Interest	.00	87.19
Total	3778.32	3982.39
Date	08/15/2022	06/27/2023

Please Remit Payment (if any) to: Jefferson County Sheriff's Tax Office

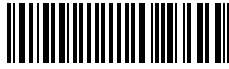
110 N. George Street

Charles Town, WV 25414

Or call (304) 728-3220 with questions.

Jefferson County Sheriff's Tax Office

Jefferson County Real Property



Tax Year: 2022

Account Number: 00015187

Ticket #: 0000015651

Taxpayer I.D.:

District: 05 - HARPERS FERRY CORP

Property Owner	Property Description
DGE LLC PO BOX 6247 LEESBURG, VA 20178 Lending Institution:	2 LTS BLK T #1,2 RIDGE ST Map/Parcel: 2 / 0041 0000 0000 Lot Size: Acreage: Book: 1039 Page: 490

Tax Class: 4

Homestead Exemption: None

Back Tax: None

Exoneration: None

Prior Delinquents: None

Special Disposition: None

ASSESSMENT:

Assessment	GROSS	NET	TAX (1/2 Year)
Land	99400	99400	
Building	116800	116800	
Total	216200	216200	2863.36

DUE: First Half: none due Second Half: none due Total Due: none due

PAYMENTS RECEIVED:

	First Half	Second Half
Net	2863.36	2863.36
Discount	.00	71.58
Interest	.00	.00
Total	2863.36	2791.78
Date	09/27/2022	02/28/2023

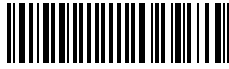
Please Remit Payment (if any) to: Jefferson County Sheriff's Tax Office
110 N. George Street

Charles Town, WV 25414

Or call (304) 728-3220 with questions.

Jefferson County Sheriff's Tax Office

Jefferson County Real Property



Tax Year: 2022

Account Number: 00015181

Ticket #: 0000015650

Taxpayer I.D.:

District: 05 - HARPERS FERRY CORP

Property Owner	Property Description
DGE LLC HF HILLTOP LLC & SWAN HILL LLC 44112 MERCURE CIRCLE STERLING, VA 20166 Lending Institution:	.77 AC POTOMAC EDISON Map/Parcel: 2 / 0034 0002 0000 Lot Size: Acreage: Book: 1040 Page: 728

Tax Class: 4

Homestead Exemption: None

Back Tax: None

Exoneration: None

Prior Delinquents: None

Special Disposition: Redeemed from Delinquent

ASSESSMENT:

Assessment	GROSS	NET	TAX (1/2 Year)
Land	8300	8300	
Building	0	0	
Total	8300	8300	109.93

DUE: First Half: Paid Second Half: Paid Total Due: none due

PAYMENTS RECEIVED:

	First Half	Second Half
Net	109.93	109.93
Discount	2.75	.00
Interest	.00	2.47
Total	107.18	132.40
Date	08/15/2022	06/27/2023

Please Remit Payment (if any) to: Jefferson County Sheriff's Tax Office

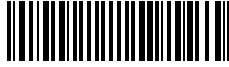
110 N. George Street

Charles Town, WV 25414

Or call (304) 728-3220 with questions.

Jefferson County Sheriff's Tax Office

Jefferson County Real Property



Tax Year: 2022

Account Number: 00031243

Ticket #: 0000014814

Taxpayer I.D.:

District: 04 - HARPERS FERRY DIST

Property Owner	Property Description
SWAN HILL TOP OPERATING PARTNERS LLC PO BOX 6247 LEESBURG, VA 20178 Lending Institution:	3.94 AC-NEWCOMER Map/Parcel: 7 / 0018 0000 0000 Lot Size: Acreage: Book: 1228 Page: 410

Tax Class: 3

Homestead Exemption: None

Back Tax: None

Exoneration: None

Prior Delinquents: None

Special Disposition: None

ASSESSMENT:

Assessment	GROSS	NET	TAX (1/2 Year)
Land	118200	118200	
Building	0	0	
Total	118200	118200	1408.47

DUE: First Half: none due Second Half: none due Total Due: none due

PAYMENTS RECEIVED:

	First Half	Second Half
Net	1408.47	1408.47
Discount	35.21	35.21
Interest	.00	.00
Total	1373.26	1373.26
Date	08/29/2022	02/28/2023

Please Remit Payment (if any) to: Jefferson County Sheriff's Tax Office

110 N. George Street

Charles Town, WV 25414

Or call (304) 728-3220 with questions.

Jefferson County Sheriff's Tax Office

Jefferson County Real Property



Tax Year: 2022

Account Number: 00015348

Ticket #: 0000015829

Taxpayer I.D.:

District: 05 - HARPERS FERRY CORP

Property Owner	Property Description
SWAN HILL TOP OPERATING PARTNERS LLC HF HILLTOP & SWAN HILL TOP LLC 44112 MERCURE CIRCLE STERLING, VA 20166 Lending Institution:	LT #7,10 & PT 8,9 BLK BB Map/Parcel: 3 / 0052 0000 0000 Lot Size: Acreage: Book: 1261 Page: 689

Tax Class: 4

Homestead Exemption: None

Back Tax: None

Exoneration: None

Prior Delinquents: None

Special Disposition: Redeemed from Delinquent

ASSESSMENT:

Assessment	GROSS	NET	TAX (1/2 Year)
Land	60400	60400	
Building	205000	205000	
Total	265400	265400	3514.96

DUE: First Half: Paid Second Half: Paid Total Due: none due

PAYMENTS RECEIVED:

	First Half	Second Half
Net	3514.96	3514.96
Discount	87.87	.00
Interest	.00	79.09
Total	3427.09	3614.05
Date	08/15/2022	06/27/2023

Please Remit Payment (if any) to: Jefferson County Sheriff's Tax Office

110 N. George Street

Charles Town, WV 25414

Or call (304) 728-3220 with questions.

Jefferson County Sheriff's Tax Office

Jefferson County Real Property



Tax Year: 2022

Account Number: 00015296

Ticket #: 0000015828

Taxpayer I.D.:

District: 05 - HARPERS FERRY CORP

Property Owner	Property Description
SWAN HILL TOP OPERATING PARTNERS LLC HF HILLTOP & SWAN HILL TOP LLC 44112 MERCUE CIRCLE STERLING, VA 20166 Lending Institution:	1 LT RIDGE ST Map/Parcel: 3 / 0003 0000 0000 Lot Size: Acreage: Book: 1261 Page: 689

Tax Class: 4

Homestead Exemption: None

Back Tax: None

Exoneration: None

Prior Delinquents: None

Special Disposition: Redeemed from Delinquent

ASSESSMENT:

Assessment	GROSS	NET	TAX (1/2 Year)
Land	9000	9000	
Building	0	0	
Total	9000	9000	119.20

DUE: First Half: Paid Second Half: Paid Total Due: none due

PAYMENTS RECEIVED:

	First Half	Second Half
Net	119.20	119.20
Discount	2.98	.00
Interest	.00	2.68
Total	116.22	141.88
Date	08/15/2022	06/27/2023

Please Remit Payment (if any) to: Jefferson County Sheriff's Tax Office

110 N. George Street

Charles Town, WV 25414

Or call (304) 728-3220 with questions.

Jefferson County Sheriff's Tax Office

Jefferson County Real Property



Tax Year: 2022

Account Number: 00015295

Ticket #: 0000015827

Taxpayer I.D.:

District: 05 - HARPERS FERRY CORP

Property Owner	Property Description
SWAN HILL TOP OPERATING PARTNERS LLC HF HILLTOP LLC & SWAN OP PTNRS 44112 MERCURE CIR STERLING, VA 20166 Lending Institution:	1 LT-RIDGE ST Map/Parcel: 3 / 0002 0000 0000 Lot Size: Acreage: Book: 1261 Page: 689

Tax Class: 4

Homestead Exemption: None

Back Tax: None

Exoneration: None

Prior Delinquents: None

Special Disposition: Redeemed from Delinquent

ASSESSMENT:

Assessment	GROSS	NET	TAX (1/2 Year)
Land	9000	9000	
Building	0	0	
Total	9000	9000	119.20

DUE: First Half: Paid Second Half: Paid Total Due: none due

PAYMENTS RECEIVED:

	First Half	Second Half
Net	119.20	119.20
Discount	2.98	.00
Interest	.00	2.68
Total	116.22	141.88
Date	08/15/2022	06/27/2023

Please Remit Payment (if any) to: Jefferson County Sheriff's Tax Office

110 N. George Street

Charles Town, WV 25414

Or call (304) 728-3220 with questions.

Jefferson County Sheriff's Tax Office

Jefferson County Real Property



Tax Year: 2022 Account Number: 00015294
Ticket #: 0000015826 Taxpayer I.D.:
District: 05 - HARPERS FERRY CORP

Property Owner	Property Description
SWAN HILL TOP OPERATING PARTNERS LLC HF HILLTOP LLC & SWAN OP PTNRS 44112 MERCURE CIR STERLING, VA 20166 Lending Institution:	1 LT-OPPOSITE HILLTOP HOTEL Map/Parcel: 3 / 0001 0000 0000 Lot Size: Acreage: Book: 1261 Page: 689

Tax Class: 4
Homestead Exemption: None
Back Tax: None
Exoneration: None
Prior Delinquents: None
Special Disposition: Redeemed from Delinquent

ASSESSMENT:

Assessment	GROSS	NET	TAX (1/2 Year)
Land	9000	9000	
Building	0	0	
Total	9000	9000	119.20

DUE: First Half: Paid Second Half: Paid Total Due: none due

PAYMENTS RECEIVED:

	First Half	Second Half
Net	119.20	119.20
Discount	2.98	.00
Interest	.00	2.68
Total	116.22	141.88
Date	08/15/2022	06/27/2023

Please Remit Payment (if any) to: Jefferson County Sheriff's Tax Office
110 N. George Street
Charles Town, WV 25414
Or call (304) 728-3220 with questions.

Jefferson County Sheriff's Tax Office

Jefferson County Real Property



Tax Year: 2022

Account Number: 00015197

Ticket #: 0000015824

Taxpayer I.D.:

District: 05 - HARPERS FERRY CORP

Property Owner	Property Description
SWAN HILL TOP OPERATING PARTNERS LLC HF HILLTOP LLC & SWAN OP PTNRS 44112 MERCURE CIR STERLING, VA 20166 Lending Institution:	1 LT BLK E #3 WASHINGTON ST Map/Parcel: 2 / 0050 0000 0000 Lot Size: Acreage: Book: 1261 Page: 689

Tax Class: 4

Homestead Exemption: None

Back Tax: None

Exoneration: None

Prior Delinquents: None

Special Disposition: Redeemed from Delinquent

ASSESSMENT:

Assessment	GROSS	NET	TAX (1/2 Year)
Land	113000	113000	
Building	9700	9700	
Total	122700	122700	1625.04

DUE: First Half: Paid Second Half: Paid Total Due: none due

PAYMENTS RECEIVED:

	First Half	Second Half
Net	1625.04	1625.04
Discount	40.63	.00
Interest	.00	36.56
Total	1584.41	1681.60
Date	08/15/2022	06/27/2023

Please Remit Payment (if any) to: Jefferson County Sheriff's Tax Office

110 N. George Street

Charles Town, WV 25414

Or call (304) 728-3220 with questions.

Jefferson County Sheriff's Tax Office

Jefferson County Real Property



Tax Year: 2022

Account Number: 00015195

Ticket #: 0000015823

Taxpayer I.D.:

District: 05 - HARPERS FERRY CORP

Property Owner	Property Description
SWAN HILL TOP OPERATING PARTNERS LLC HF HILLTOP LLC & SWAN OP PTNRS 44112 MERCURE CIR STERLING, VA 20166 Lending Institution:	PT LT #1 BLK E, FISHBAUGH Map/Parcel: 2 / 0048 0000 0000 Lot Size: Acreage: Book: 1261 Page: 689

Tax Class: 4

Homestead Exemption: None

Back Tax: None

Exoneration: None

Prior Delinquents: None

Special Disposition: Redeemed from Delinquent

ASSESSMENT:

Assessment	GROSS	NET	TAX (1/2 Year)
Land	93400	93400	
Building	6400	6400	
Total	99800	99800	1321.75

DUE: First Half: Paid Second Half: Paid Total Due: none due

PAYMENTS RECEIVED:

	First Half	Second Half
Net	1321.75	1321.75
Discount	33.04	.00
Interest	.00	29.74
Total	1288.71	1371.49
Date	08/15/2022	06/27/2023

Please Remit Payment (if any) to: Jefferson County Sheriff's Tax Office

110 N. George Street

Charles Town, WV 25414

Or call (304) 728-3220 with questions.

Jefferson County Sheriff's Tax Office

Jefferson County Real Property



Tax Year: 2022 Account Number: 00015194
Ticket #: 0000015822 Taxpayer I.D.:
District: 05 - HARPERS FERRY CORP

Property Owner	Property Description
SWAN HILL TOP OPERATING PARTNERS LLC HF HILLTOP LLC & SWAN OP PTNRS 44112 MERCURE CIR STERLING, VA 20166 Lending Institution:	1 LT RIDGE & LANCASTER ST Map/Parcel: 2 / 0047 0000 0000 Lot Size: Acreage: Book: 1261 Page: 689

Tax Class: 4
Homestead Exemption: None
Back Tax: None
Exoneration: None
Prior Delinquents: None
Special Disposition: Redeemed from Delinquent

ASSESSMENT:

Assessment	GROSS	NET	TAX (1/2 Year)
Land	77800	77800	
Building	2200	2200	
Total	80000	80000	1059.52

DUE: First Half: Paid Second Half: Paid Total Due: none due

PAYMENTS RECEIVED:

	First Half	Second Half
Net	1059.52	1059.52
Discount	26.49	.00
Interest	.00	23.84
Total	1033.03	1103.36
Date	08/15/2022	06/27/2023

Please Remit Payment (if any) to: Jefferson County Sheriff's Tax Office
110 N. George Street
Charles Town, WV 25414
Or call (304) 728-3220 with questions.

Jefferson County Sheriff's Tax Office

Jefferson County Real Property



Tax Year: 2022

Account Number: 00032158

Ticket #: 0000015821

Taxpayer I.D.:

District: 05 - HARPERS FERRY CORP

Property Owner	Property Description
SWAN HILL TOP OPERATING PARTNERS LLC HF HILLTOP LLC & SWAN OP PTNRS 44112 MERCURE CIR STERLING, VA 20166 Lending Institution:	HOTEL STREETS (1.64 AC) Map/Parcel: 2 / 0046 0001 0000 Lot Size: Acreage: Book: 1258 Page: 1

Tax Class: 4

Homestead Exemption: None

Back Tax: None

Exoneration: None

Prior Delinquents: None

Special Disposition: Redeemed from Delinquent

ASSESSMENT:

Assessment	GROSS	NET	TAX (1/2 Year)
Land	17700	17700	
Building	0	0	
Total	17700	17700	234.42

DUE: First Half: Paid Second Half: Paid Total Due: none due

PAYMENTS RECEIVED:

	First Half	Second Half
Net	234.42	234.42
Discount	5.86	.00
Interest	.00	5.27
Total	228.56	259.69
Date	08/15/2022	06/27/2023

Please Remit Payment (if any) to: Jefferson County Sheriff's Tax Office

110 N. George Street

Charles Town, WV 25414

Or call (304) 728-3220 with questions.

Jefferson County Sheriff's Tax Office

Jefferson County Real Property



Tax Year: 2022

Account Number: 00015180

Ticket #: 0000015819

Taxpayer I.D.:

District: 05 - HARPERS FERRY CORP

Property Owner	Property Description
SWAN HILL TOP OPERATING PARTNERS LLC HF HILLTOP & SWAN HILL TOP LLC 44112 MERCUE CIRCLE STERLING, VA 20166 Lending Institution:	1 AC-POTOMAC EDISON Map/Parcel: 2 / 0034 0001 0000 Lot Size: Acreage: Book: 1261 Page: 689

Tax Class: 4

Homestead Exemption: None

Back Tax: None

Exoneration: None

Prior Delinquents: None

Special Disposition: Redeemed from Delinquent

ASSESSMENT:

Assessment	GROSS	NET	TAX (1/2 Year)
Land	10800	10800	
Building	0	0	
Total	10800	10800	143.04

DUE: First Half: Paid Second Half: Paid Total Due: none due

PAYMENTS RECEIVED:

	First Half	Second Half
Net	143.04	143.04
Discount	3.58	.00
Interest	.00	3.22
Total	139.46	166.26
Date	08/15/2022	06/27/2023

Please Remit Payment (if any) to: Jefferson County Sheriff's Tax Office

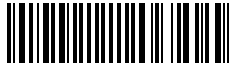
110 N. George Street

Charles Town, WV 25414

Or call (304) 728-3220 with questions.

Jefferson County Sheriff's Tax Office

Jefferson County Real Property



Tax Year: 2022

Account Number: 00015308

Ticket #: 0000015668

Taxpayer I.D.:

District: 05 - HARPERS FERRY CORP

Property Owner	Property Description
DGE LLC PO BOX 6247 LEESBURG, VA 20178 Lending Institution:	1 LT POTOMAC ST Map/Parcel: 3 / 0013 0000 0000 Lot Size: Acreage: Book: 1206 Page: 395

Tax Class: 4

Homestead Exemption: None

Back Tax: None

Exoneration: None

Prior Delinquents: None

Special Disposition: None

ASSESSMENT:

Assessment	GROSS	NET	TAX (1/2 Year)
Land	54300	54300	
Building	0	0	
Total	54300	54300	719.15

DUE: First Half: none due Second Half: none due Total Due: none due

PAYMENTS RECEIVED:

	First Half	Second Half
Net	719.15	719.15
Discount	.00	17.98
Interest	.00	.00
Total	719.15	701.17
Date	09/27/2022	02/28/2023

Please Remit Payment (if any) to: Jefferson County Sheriff's Tax Office

110 N. George Street

Charles Town, WV 25414

Or call (304) 728-3220 with questions.

Attachment 15: **Analysis showing the fiscal impact on each local levying body. The analysis will consider the costs incurred by the local levying bodies and how those costs will be offset or funded. Possible costs include the effect on schools, public services, utilities, etc.**

Preliminary Cost/Benefit Analysis

The property tax increment generated from current levies of the State, the County Commission, the Town and the Jefferson County Board of Education (the “Board of Education”) will be deposited in the TIF Fund. The benefits and costs on levying bodies as a result of current and planned development within the TIF District are highlighted in the table below.

Benefits and Costs	Town	County	Board of Education
Benefits:			
Excess Levy	No	No	Yes
B/O taxes	Yes	No	No
Jobs / Economic Development	Yes	Yes	Yes
Infrastructure Enhancements	Yes	No	No
Excess Funds (1)	Yes	Yes	Yes
Costs :			
Public Utilities (2)	No	No	No
Roads (2)	No	No	No
Fire / Police	Yes	Yes	No
Solid Waste Disposal	No	No	No
Emergency Response	Yes	Yes	No

- (1) There will be a benefit to the levying bodies to the extent Excess Funds are available in the TIF Fund and if such funds are paid to the appropriate levying body. Remaining surplus tax increment will also be distributed to the levying bodies upon the termination of the TIF District. Tax increment revenues will be distributed to the applicable levying bodies upon termination of the TIF District.
- (2) To the extent that public utility improvements or road construction is necessitated as a result of development in the TIF District which occurs from completing Project Plan No. 1 it is anticipated that such costs would be paid or reimbursed from either the tax increment revenues generated in the TIF District or the TIF Obligations.

School Aid Formula

The Board of Education current levy is set, statewide, by the Legislature and for Tax Year 2022 is: Class II: 38.80 cents/\$100; and Class III & IV: 77.60 cents/\$100. Public schools also are funded by the school aid formula that allows a certain dollar amount per pupil. For purposes of the local share calculation in the school aid formula, the aggregate incremental assessed value is not included. As the school boards are not charged for the tax increment, the state aid to schools formula makes up the difference. Therefore, the proposed TIF District and Project Plan No. 1 do not have a negative effect on funding that is made available to the Board of Education.

Estimated Increase in Tax Collections from Current Levy Rates after Expiration of the TIF District

Much of the development in the TIF District is expected to have a life of over 30 years. In addition, to the extent excess funds are used to redeem outstanding bonds, the TIF Obligations are projected to be paid off on June 1, 2053. Consequently, the four regular property tax levies (Current School, County, City and State) will

revert back to these levying bodies upon the termination of the TIF District. Tax collections for Tax Year 2054, when compared to taxes estimated to be collected for Tax Year 2023, represent an estimated increase of \$347,132.70 in taxes paid to the County, \$516,439.75 to the Board of Education, \$168,242.23 to the City and \$6,655.15 to the State.

Estimated Increase in Tax Collections from Excess Levy Rates

The Board of Education has an excess levy and a school bond levy as follows (cents per \$100 valuation, Fiscal Year ending June 30, 2023):

Tax Year 2023	Class II	Class III/IV
School Excess Levy Rates	45.90	91.80
School Bond Levy Rates	6.24	12.48

The estimated increase in excess levies paid to the Board of Education based on the estimated taxable incremental property value in the TIF District as provided in **Section II.B(1)** is as follows:

Estimated Increase in Excess Levy Tax Collections*

Tax Year	Tax Due Date	Estimated Collections (\$) School Excess Levy	Estimated Collections (\$) School Bond Levy
2023	2024	-	-
2024	2025	-	-
2025	2026	-	-
2026	2027	699,864	84,167
2027	2028	660,669	79,453
2028	2029	641,071	77,096
2029	2030	648,728	78,017
2030	2031	629,131	75,660
2031	2032	631,091	75,896
2032	2033	661,730	79,581
2033	2034	663,769	79,826
2034	2035	665,848	80,076
2035	2036	698,066	83,950
2036	2037	700,230	84,211
2037	2038	702,437	84,476
2038	2039	736,314	88,550
2039	2040	738,610	88,826
2040	2041	740,952	89,108
2041	2042	776,575	93,392
2042	2043	779,012	93,685
2043	2044	781,498	93,984
2044	2045	818,956	98,489
2045	2046	821,542	98,800
2046	2047	824,180	99,117
2047	2048	863,569	103,854
2048	2049	866,313	104,184
2049	2050	869,112	104,521
2050	2051	910,532	109,502
2051	2052	913,444	109,852
2052	2053	916,414	110,209

*Based on projected assessed values in the TIF District as provided in **Section II.B1**.

Attachment 16: **A letter from a bond counsel and/or financial underwriter stating that the proposed project could support tax increment financing bonds, or other obligations, and the terms and conditions of such offering.**

The following information is provided in this attachment:

- A letter prepared by B.C. Ziegler and Company, Underwriter to the County Commission



Ziegler

CAPITAL :: INVESTMENTS :: ADVICE

One North Wacker Drive
Suite 2000
Chicago, IL 60606
Phone: 312-596-1567
Fax: 312-263-5217
www.Ziegler.com

July 24, 2023

John Nissel, County Administrator
County Commission of Jefferson County
124 E. Washington Street
P.O. Box 250
Charles Town, WV 25414

Dear Mr. Nissel:

As underwriter for the proposed issuance of tax increment financing obligations for the Hill Top House Hotel (the "Project") located in Harper's Ferry, West Virginia and part of Jefferson County Redevelopment District No. 1 – Hill Top House Hotel (the "TIF District"), we have prepared a preliminary bond structure and tax increment analysis for the proposed issuance of approximately \$24,878,059 of tax increment financing revenue bonds or other obligations (the "TIF Obligations"), as provided in the TIF Application to be filed with the County Clerk. The TIF Obligations will consist of a senior lien series which will be placed with Qualified Institutional Buyers ("QIB") or Accredited Investors ("AI"), and a subordinate series which will be placed with SWaN Hill Top House Hotel, LLC (the "Developer").

Based on projected assessed values of the TIF District and the preliminary TIF Obligations structure and cashflow analysis attached as Attachment 7 of the TIF Application, the preliminary Tax Increment Revenues of the TIF District is sufficient to support the proposed issuance of senior lien TIF Obligations anticipated to be placed with QIBs and AIs. The subordinate lien TIF Obligations anticipated to be held by the Developer will be paid only if excess Tax Increment Revenues are available. For avoidance of doubt, in the event that excess Tax Increment Revenues are not sufficient to retire the subordinate lien TIF Obligations, the County shall have no obligation to repay these from any other source of funds, non-payment is not considered an event of default, interest will only accrue for a limited period of time, and any balance remaining after expiration of the TIF District will be forgiven by the Developer.

- **Issuer** – The County Commission of Jefferson County
- **Par Amount of TIF Obligations** – Approximately \$24,878,059
- **Maturity** – June 1, 2053 or approximately 30 years from the creation of the TIF District.
- **Interest Rates** – The planning interest rate on the senior lien TIF Obligations is 5% and the subordinate Lien TIF Obligations is 6% (subject to market conditions at the time of sale of the TIF Obligations).
- **Method of Offering** – The senior lien TIF Obligations are planned to be privately placed with QIBs or AIs. If the senior lien TIF Obligations are not privately placed, the Issuer may offer the TIF Obligations as a limited public offering. The subordinate lien TIF Obligations are planned to be held by the Developer.



Ziegler

CAPITAL :: INVESTMENTS :: ADVICE

One North Wacker Drive
Suite 2000
Chicago, IL 60606
Phone: 312-596-1567
Fax: 312-263-5217
www.Ziegler.com

- **Uses of Funds** – Proceeds of the TIF Obligations are planned to be used (i) to fund approximately \$22,151,620 worth projects described in Section 2 C of the TIF Application, (ii) to fund a Debt Service Reserve Fund for the senior lien TIF Obligations in the approximate amount of \$901,970, (iii) pay capitalized interest on the senior lien TIF Obligations in the approximate amount of \$1,120,668.79, and (iv) pay estimated costs of issuance of \$703,800.
- **Debt Service Reserve Fund** – A Debt Service Reserve Fund will be required for the senior lien TIF Obligations and would not exceed the lesser of: (i) 10% of the par amount, (ii) 125% of the average total debt service, or (iii) maximum annual debt service of the TIF Obligations. The subordinate lien TIF Obligations will be not have Debt Service Reserve Fund.
- **Security** – The senior lien TIF Obligations are assumed to have a first lien on the projected Tax Increment Revenue of the TIF District, which are deposited into the tax increment fund (the “TIF Fund”) for the TIF District. The subordinate lien TIF Obligations will have a second lien on the projected Tax Increment Revenue of the TIF District.
- **Redemption** – The TIF Bonds will have optional redemption features that offer the project necessary flexibility to respond to the pace of development within the TIF District.
- **Projection of Tax Increment Revenues** – Based on the projected assessed values of the TIF District, as provided by MuniCap, Inc. See Attachment 7 of the TIF Application for the preliminary Projection of Tax Increment Revenues.

If you have any questions, please do not hesitate to contact us.

Kind Regards,

John Balzano
Senior Vice President
Ziegler Investment Banking

Minutes
Jefferson County Commission
Thursday, July 20, 2023

A meeting of the Jefferson County Commission was held on Thursday, July 20, 2023 during the third quarterly session at 6:00 pm. The meeting was held via GoToWebinar and in-person. Present were Steve Stolipher, Commissioners Tricia Jackson, Jennifer Krouse, and Jane Tabb. Also present were Jacki Shadle, County Clerk and Sorayda Pitts, Administrative Assistant. The archived meeting of the Thursday, July 20, 2023 meeting is available on the Jefferson County Commission website.

PRAYER- Pastor Craig Bush

PLEDGE OF ALLEGIANCE

Commissioner Stolipher led the Pledge of Allegiance.

APPROVAL OF MINUTES

Motion by Mr. Stolipher to approve the July 6, 2023 Minutes as presented. Motion seconded and unanimously approved.

APPROVAL OF PAYROLL

Motion by Mr. Stolipher to approve the Payroll for July 7, 2023 in the amount of \$302,551.58. Motion seconded and unanimously approved.

Motion by Mr. Stolipher to approve the Payroll for July 21, 2023 in the amount of \$334,490.20. Motion seconded and unanimously approved.

APPROVAL OF REQUISITIONS

Motion by Mr. Stolipher to approve the Requisitions for July 20, 2023 in the amount of \$36,702.00. Motion seconded and unanimously approved.

APPROVAL OF ACCOUNTS PAYABLE

CHECK#		VENDOR NAME		AMOUNT
88186		AMANDA JOHNSON		\$ 216.81
88187		AMANDA MASTERS		\$ 239.09
88188		AMERICAN FAMILY LIFE INSURANCE COMPANY ICU		\$ 2,305.10
88189		AT&T		\$ 271.10
88190		BOLIVAR / HARPERS FERRY PUBLIC LIBRARY		\$ 23,175.00
88191		BUREAU OF CHILD SUPPORT		\$ 439.85
88192		CAPITAL LIGHTING & SUPPLIES LLC		\$ 274.27
88193		CASTO & HARRIS INC		\$ 378.18
88194		CINDY REZMER		\$ 760.00
88195		CITY OF CHARLES TOWN		\$ 3,780.00
88196		COLIN WAKEHAM		\$ 34.70
88197		COLONIAL LIFE		\$ 95.68
88198		COMPTROLLER OF MARYLAND		\$ 978.14
88199		EFTPS IRS TAXES		\$ 101,786.88
88200		EMILY MORROW		\$ 99.56
88201		EMPOWER RETIREMENT		\$ 6,623.80
88202		EPTA-EASTERN PANHANDLE TRANSIT AUTHORITY		\$ 25,000.00
88203		FBINAA WV		\$ 90.00
88204		FBINAA WV		\$ 110.00
88205		JEFF CO PARKS & RECREATION COMMISSION		\$ 142,035.50
88206		JEFFERSON DAY REPORT CENTER		\$ 38,750.00
88207		JEFFERSON SECURITY BANK		\$ 4,075.00
88208		NATIONWIDE RETIREMENT SOLUTIONS		\$ 834.00
88209		OLD CHARLES TOWN LIBRARY		\$ 24,675.00
88210		R.E. MICHEL CO. LLC		\$ 689.44
88211		RICE TIRES CO		\$ 271.62
88212		SHEPHERDSTOWN PUB LIBRARY		\$ 23,175.00
88213		SOUTH JEFFERSON PUBLIC LIBRARY		\$ 23,175.00
88214		STATE TAX DEPARTMENT		\$ 150.00
88215		THE HARTFORD		\$ 3,348.70
88216		WV DEPUTY SHERIFF RETIREMENT SYSTEM		\$ 21,345.51
88217		WV PUBLIC EMPLOYEE RETIREMENT SYSTEM		\$ 45,728.01
88218		WV PUBLIC EMPLOYEE RETIREMENT SYSTEM		\$ 166.49
88219	FG/009	SHERIFF OF JEFFERSON CO		\$ 4,623.72
88220	BS/011	SHERIFF OF JEFFERSON CO		\$ 9,054.52
88221	AM/053	SHERIFF OF JEFFERSON CO		\$ 1,712.28

TOTAL				\$ 510,467.95

- **Motion by Mr. Stolipher to approve the Accounts Payable for July 6, 2023 in the amount of \$510,467.95. Motion seconded and unanimously approved.**

CHECK#	VENDOR NAME	AMOUNT
88222	ADAM WARD	763.00
88223	AMERIFLEX	125.80
88224	AT&T	378.55
88225	BENJAMIN S WILLIAMS	179.00
88226	BLUEBEAM INC	5,054.00
88227	CASTO & HARRIS INC	875.40
88228	DANA HANES	174.14
88229	DAVID EVERETT BOOBER	205.50
88230	DIGITAL DOCUMENT SOLUTIONS INC	1,524.49
88231	DUNCAN-PARNELL INC	2,171.50
88232	FILE & SERVEXPRESS	73.28
88233	FIRST CITIZENS BANK & TRUST CO	2,014.63
88234	GLOBAL SCIENCE & TECHNOLOGY INC.	730.00
88235	GUTTMAN OIL CO	4,007.99
88236	JEFFERSON COUNTY DEVELOPMENT AUTHORITY	28,667.75
88237	JEFFERSON COUNTY FAIR ASSOCIATION	275.00
88238	JEFF CO PARKS & RECREATION COMMISSION	7,500.00
88239	KNIGHT'S AUTO GLASS	400.00
88240	MILLENIUM INSURANCE GROUP	250.00
88241	POTOMAC EDISON	27,433.43
88242	PSYCHOLOGICAL CONSULTING INC	200.00
88243	ROBIN MULLIKIN	318.50
88244	SHERIFF OF JEFFERSON COUNTY	74.00
88245	SHERIFF OF JEFFERSON COUNTY	12.75
88246	TEK ADVISORS LLC	4,200.00
88247	THE HARTFORD	2,381.25
88248	US BANK	89,464.78
88249	WILLIAM F. ROHRBAUGH	35,978.60
88250	WV ASSOCIATION OF COUNTY CLERKS	650.00
88251	WV REGIONAL JAIL & CORRECTION FACILITY AUTH	55,728.75
88252	WV STATE BAR	2,250.00
88253	WV STATE TAX DEPARTMENT	11,425.67
88254	WVU WEST VIRGINIA UNIVERSITY	3,700.00

TOTAL			289,187.76

- **Motion by Mr. Stolipher to approve the Accounts Payable for July 13, 2023 in the amount of \$289,187.76. Motion seconded and unanimously approved.**

CHECK REGISTER				
July 20, 2023				
CHECK #		VENDOR NAME		AMOUNT
88256		BOLAND TRANE SERVICES INC		\$ 2,075.00
88257		BUREAU OF CHILD SUPPORT		\$ 439.85
88258		CAPITAL LIGHTING & SUPPLIES LLC		\$ 860.19
88259		CMA CHRYSLER DODGE JEEP		\$ 403.50
88260		COMPTROLLER OF MARYLAND		\$ 1,204.43
88261		EFTPS IRS TAXES		\$ 116,772.96
88262		EMPOWER RETIREMENT		\$ 6,649.17
88263		FIRST CITIZENS BANK & TRUST CO		\$ 210.54
88264		GUTTMAN OIL CO		\$ 6,097.62
88265		J.C. EHRLICH		\$ 801.41
88266		JEFFERSON SECURITY BANK		\$ 4,095.00
88267		POTOMAC EDISON		\$ 148.60
88268		RETIREE HEALTH BENEFIT TRUST		\$ 7,668.00
88269		RICE TIRES CO		\$ 539.72
88270		SOFTWARE SYSTEMS INC		\$ 1,367.97
88271		STATE TAX DEPARTMENT		\$ 150.00
88272		THE LAW OFFICES OF GREGORY E KENNEDY PLLC		\$ 1,710.00
88273		WV BUREAU OF EMPLOYMENT UNEMPLOYMENT COMP. DIV.		\$ 5,735.42
88274		WV DEPUTY SHERIFF RETIREMENT SYSTEM		\$ 25,414.80
88275		WV EMERGENCY MEDICAL SERVICES RETIREMENT SYSTEM		\$ 5,817.97
88276		WV PUBLIC EMPLOYEE RETIREMENT SYSTEM		\$ 48,298.15
88277		WV STATE TAX DEPARTMENT		\$ 30,241.46
88278	GS/004	GENERAL CO FUND -004		\$ 11,027.07
88279	GS/004	WV STATE AUDITOR		\$ 17,010.00
88280	FG/009	BERKELEY SHERIFF'S OFFICE		\$ 3,845.69
88281	FG/009	RANSON POLICE DEPT		\$ 1,044.24
88282	FG/009	SHERIFF OF JEFFERSON CO		\$ 5,190.20
88283	SG/010	JEFF CO PARKS & RECREATION COMMISSION		\$ 47,779.38
88284	BS/011	SHERIFF OF JEFFERSON CO		\$ 9,797.13
88285	AM/053	SHERIFF OF JEFFERSON CO		\$ 1,784.03
TOTAL				\$ 364,179.50

- **Motion by Mr. Stolipher to approve the Accounts Payable for July 20, 2023 in the amount of \$364,179.50. Motion seconded and unanimously approved.**

APPROVAL OF MANUAL CHECKS

		OTHER FUNDS		
Check#	Fund	VENDOR		Amount
578	CS/2	JEFF CO COMMUNITY MINISTRIES		\$ 25,000.00
861	HD/8	SHERIFF OF JEFFERSON CO		\$ 1,414.25
213	AR/207	AT&T		\$ 1,665.45
214	AR/207	BIOCONNECT US		\$ 25,458.60
215	AR/207	JCESA		\$ 3,771.12
216	AR/207	JCESA		\$ 48,356.23
217	AR/207	JCESA		\$ 31,224.68
218	AR/207	JCESA		\$ 23,251.01
219	AR/207	JCESA		\$ 8,330.18
220	AR/207	SHERIFF OF JEFFERSON CO		\$ 13,290.04
1837	CO/246	CONNECT POINT		\$ 84,203.75
1838	CO/246	FIDELITY POWER		\$ 2,017.50
1839	CO/246	P.J RACO CONSULTING		\$ 2,750.00
TOTAL				\$ 270,732.81

- **Motion by Mr. Stolipher to approve the Manual Checks for July 7, 2023, in the amount of \$270,732.81. Motion seconded and unanimously approved.**

		14-Jul		
		OTHER FUNDS		
Check#	Fund	VENDOR		Amount
579	CS/2	EASTRIDGE HEALTH SYSTEM		\$ 5,400.00
862	HD/8	ALLIED UNIVERSL ELEC MONTRNG		\$ 3,123.20
863	HD/8	FED EX		\$ 127.00
864	HD/8	US BANK		\$ 91.00
221	AR/207	CITIZENS VOLUNTEER FIRE CO		\$ 3,400.00
222	AR/207	INDEPENDENT FIRE DEPT		\$ 2,400.00
223	AR/207	SHAHER TRAXELL & HOWE INC		\$ 7,367.00
224	AR/207	SHEPHERDSTOWN FIRE DEPT		\$ 1,600.00
225	AR/207	US BANK		\$ 12,743.86
226	AR/207	US BANK		\$ 611.84

1840	CO/246	R.E. MICHEL CO LLC	\$	577.97
1841	CO/246	US BANK	\$	49.24
150	IP/249	JEFF CO PARKS & REC	\$	208,000.00
1407	IP/249	SHERIFF JEFFERSON CO - SCHOOL	\$	37.00
1408	IP/249	SHERIFF JEFFERSON CO - LAW	\$	8,482.57
1409	IP/249	SHERIFF JEFFERSON CO - PARKS	\$	37,256.07
1410	IP/249	SHERIFF JEFFERSON CO - EMS	\$	3,925.79
1411	IP/249	SHERIFF JEFFERSON CO - ADMIN	\$	1,740.89
1083	AV/56	GLOBAL SCIENCE & TECH	\$	3,354.37
1084	AV/56	MARSHALL & SWIFT BOECKH LLC	\$	3,863.55
1085	AV/56	SEGRA	\$	616.00
1086	AV/56	US BANK	\$	659.02
966	CW/O59	WV STATE POLICE	\$	30.00
967	CW/O59	WV STATE AUDITOR	\$	1,075.00
968	CW/O59	WVRC MEDIA	\$	2,898.00
403	WV369	WVDSRF	\$	729.00
TOTAL			\$	310,158.37

- **Motion by Mr. Stolipher to approve the Manual Checks for July 14, 2023, in the amount of \$310,158.37. Motion seconded and unanimously approved.**

July 21, 2023				
OTHER FUNDS				
Check #	Fund	Vendor		Amount
865	HD/8	SHERIFF OF JEFFERSON CO	\$	1,469.79
1087	AV/56	THE JOURNAL	\$	1,600.00
363	FP/57	JEFFERSON CO FARMLAND PROT.	\$	103,248.66
227	AR/207	SHERIFF OF JEFFERSON CO	\$	14,807.12
1842	CO/246	FIDELITY POWER SYSTEMS	\$	12,154.54
151	IP/249	SHERIFF JEFFERSON CO - PARKS	\$	68,170.27
TOTAL			\$	201,450.38

- **Motion by Mr. Stolipher to approve the Manual Checks for July 21, 2023, in the amount of \$201,450.38. Motion seconded and unanimously approved.**

PUBLIC COMMENT: David Tabb

PRESENTATIONS

1. Angie Banks-Assessor- Requested approval of Exonerations

NAME	TYPE	DISTRICT	AMOUNT	TICKET NO.
Brian & Kim Naiman	Land	CTD	\$214.91	5093

- **Motion by Mr. Stolipher to approve the Exoneration for ticket No. 5093 as presented by Ms. Banks. Motion seconded and unanimously approved.**

NAME	TYPE	DISTRICT	AMOUNT	TICKET NO.
Debra Hope & George Baker Jr	PP	CTD	\$42.52	302136

- **Motion by Mr. Stolipher to approve the Exoneration for ticket No. 302136 as presented by Ms. Banks. Motion seconded and unanimously approved**

NAME	TYPE	DISTRICT	AMOUNT	TICKET NO.
Debra Hope & George Baker Jr	PP	CTD	\$41.72	302096

- **Motion by Mr. Stolipher to approve the Exoneration for ticket No. 302096 as presented by Ms. Banks. Motion seconded and unanimously approved.**

NAME	TYPE	DISTRICT	AMOUNT	TICKET NO.
Terry Nicewarmer	PP	HFD	\$68.68	308031

- **Motion by Mr. Stolipher to approve the Exoneration for ticket No. 308031 as presented by Ms. Banks. Motion seconded and unanimously approved.**

NAME	TYPE	DISTRICT	AMOUNT	TICKET NO.
Sean R & Gina M Keefe	PP	CTD	\$128.60	302271

- **Motion by Mr. Stolipher to approve the Exoneration for ticket No. 302271 as presented by Ms. Banks. Motion seconded and unanimously approved.**

NAME	TYPE	DISTRICT	AMOUNT	TICKET NO.
Laura Goode	Real Estate	CTD	\$3168.78	8807

- **Motion by Mr. Stolipher to approve the Exoneration for ticket No. 8807 as presented by Ms. Banks. Motion seconded and unanimously approved**

NAME	TYPE	DISTRICT	AMOUNT	TICKET NO.
Roger Goodwin	Land	ST	\$1754.34	26872

- **Motion by Mr. Stolipher to approve the Exoneration for ticket No. 26872 as presented by Ms. Banks. Motion seconded and unanimously approved.**

NAME	TYPE	DISTRICT	AMOUNT	TICKET NO.
Monae & Christopher Lienhard	Land	Bolivar Corp	\$238.50	281

- **Motion by Mr. Stolipher to approve the Exoneration for ticket No. 281 as presented by Ms. Banks. Motion seconded and unanimously approved**

NAME	TYPE	DISTRICT	AMOUNT	TICKET NO.
Richard Stang	Land	ST	\$405.30	29887

- **Motion by Mr. Stolipher to approve the Exoneration for ticket No.29887 as presented by Ms. Banks. Motion seconded and unanimously approved.**

NAME	TYPE	DISTRICT	AMOUNT	TICKET NO.
David Noll	Land	KTD	\$88.77	19177

- **Motion by Mr. Stolipher to approve the Exoneration for ticket No. 19177 as presented by Ms. Banks. Motion seconded and unanimously approved.**

NAME	TYPE	DISTRICT	AMOUNT	TICKET NO.
Patricia Horne	Land	MW	\$141.33	22116

- **Motion by Mr. Stolipher to approve the Exoneration for ticket No. 22116 as presented by Ms. Banks. Motion seconded and unanimously approved.**

NAME	TYPE	DISTRICT	AMOUNT	TICKET NO.
Jose & Tatiana Chistian	Land	KTD	\$141.39	16954

- **Motion by Mr. Stolipher to approve the Exoneration for ticket No. 16954 as presented by Ms. Banks. Motion seconded and unanimously approved.**

NAME	TYPE	DISTRICT	AMOUNT	TICKET NO.
RAI Properties	Land	CTD	\$4,221	5682

- **Motion by Mr. Stolipher to approve the Exoneration for ticket No. 5682 as presented by Ms. Banks. Motion seconded and unanimously approved.**

NAME	TYPE	DISTRICT	AMOUNT	TICKET NO.
Jeffrey Cutsail	HFD	Land	\$110.96	11592

- **Motion by Mr. Stolipher to approve the Exoneration for ticket No. 11592 as presented by Ms. Banks. Motion seconded and unanimously approved.**

NAME	TYPE	DISTRICT	AMOUNT	TICKET NO.
H. Gregory Jaranko	Land	ST	\$197.39	28374

- **Motion by Mr. Stolipher to approve the Exoneration for ticket No. 28374 as presented by Ms. Banks. Motion seconded and unanimously approved.**

NAME	TYPE	DISTRICT	AMOUNT	TICKET NO.
Donna Price	Land	CTD	\$238.27	5624

- **Motion by Mr. Stolipher to approve the Exoneration for ticket No. 5624 as presented by Ms. Banks. Motion seconded and unanimously approved.**

2. Tom Hansen-Sheriff- Requested

a. Signed agreement with the Board of Education for the Public Resource Officer

- **Motion by Mr. Stolipher to approve the agreement with the Board of Education for the placement of the Public Resource Officer in Jefferson High School and the reimbursement of funds and authorize the Commission President to sign. Motion seconded and unanimously approved.**

b. Special Pay Codes-

- **Motion by Ms. Jackson to approve the special pay codes requested by the Sheriff pending verification from the Auditor's office. Motion seconded and unanimously approved.**

c. Discussion of the potential removal of Civil Service President

- **Motion by Mr. Stolipher to enter into Executive Session to receive legal advice and status updates on item 2c. Motion seconded and unanimously approved.**
- **Motion by Mr. Stolipher to come out of Executive Session and reconvene in regular session. Motion seconded and unanimously approved.**
- **Motion by Ms. Jackson to approve the removal of the Civil Service President, Steve Cox. Motion seconded and unanimously approved.**

3. Jacki Shadle-County Clerk- Requested

a. Approval of Part Time Civil Service Commission Administrative Assistant.

- **Motion by Mrs. Tabb to approve the hire of Giordana Baker for the Part Time position of Civil Service Administrative Assistant with a pay rate of \$20**

an hour and a start date July 25, 2023. Motion seconded and unanimously approved.

- b. Approval of Full time hire for Accounts Payable/Receivable Finance clerk and Assistance finance clerk.
- **Motion by Mrs. Tabb to approve the hire of Linda Bryant for the full time Accounts Payable/Receivable position with a yearly salary of \$41,600 and a start date of July 24, 2023. Motion seconded and unanimously approved.**
 - **Motion by Mr. Stolipher to approve the hire of Tina Branson for the full time Assistant Finance Clerk position with a yearly salary of \$41,600 and a start date of August 21, 2023. Motion seconded and unanimously approved.**

4. Joe Basco-President-HOA Briar Run Road Issue

NO ACTION TAKEN

5. Nancy Lutz-Eastern Panhandle Conservation District-

INFORMATIONAL ONLY NO ACTION TAKEN

6. Edwina Benites-Directors of Jefferson County Development Authority- FY23 budget request for unallocated funds for the purchase of a data aggregation tool for economic impact analysis.
- **Motion by Mr. Stolipher to approve the encumbrance fund roll over from FY22/23 account 1431410300 (salaries & wages) to FY23/24 account 1431456800 (contribution/other) in the amount of \$26,932.77 for the purpose of funding a special project for the geospatial tool, pending the approval from the State Auditor's office. Motion failed on a 2-2 vote with Commissioner Stolipher and Commissioner Tabb voting for and Commissioner Jackson and Commissioner Krouse opposing.**

7. Interviews & Appointments to the following :

- Jefferson County Building Commission
- Jefferson County Park and Recreation Commission
- South Jefferson Library Committee
- Jefferson County Board of Health
- Jefferson County Development Authority

**INTERVIEWS WERE HELD FOR THOSE IN ATTENDANCE.
APPOINTMENTS AND ADDITIONAL INTERVIEWS WILL BE HELD AT THE
NEXT COUNTY COMMISSION MEETING AUGUST 3, 2023 AT 9:30AM**

8. Dick Myers-Deputy Director- Jefferson County Homeland Security & Emergency Management- requested approval to post position of Public Affairs Coordinator.
 - **Motion by Mr. Stolipher to approve to post the position of Public Affairs Coordinator at the salary of \$47,500-\$52,500. Motion seconded and unanimously approved.**
9. Laura Kuhn-Director- Jefferson County Fleet & Facilities Management- Requested
 - a. Approval of employee transfer-Office Assistant
 - **Motion by Mr. Stolipher to approve the transfer of Teagen Bradley to the position of office assistant, grade 1, 80 hour position with a salary of \$36,000 and a start date of July 31, 2023. Motion seconded and unanimously approved.**
 - **Motion by Mr. Stolipher to approve to advertise to fill the vacant custodial position at a grade 2, 80 hours and a salary of \$33,000. Motion seconded and unanimously approved.**
 - b. Approval of employment
 - **Motion by Mr. Stolipher to approve the hire of three (3) full time custodial positions, grade 2, 80 hours with a salary of \$33,000 each for Tracey Ashton with a start date of July 24, 2023, Lucas Cannady with a start date of August 7, 2023 and Crystal Causer with a start date of Jul 24, 2023. Motion seconded and unanimously approved.**
10. Mike Sine- Director- Jefferson County Emergency Services Agency
 - Discussed that the Commission should provide some direction on the Standby Agreement.
 - a. EMS Standby-

It was the consensus of the Commission that additional information be brought to the August 3rd Commission Meeting.

b. Captain/Operations Commander Promotion

- **Motion by Mr. Stolipher to approve the promotion of John Lyons to Captain/Operations Commander with an hourly rate of \$36.15 and an effective date of July 23, 2023. Motion seconded and unanimously approved.**

c. Lieutenant Promotion

- **Motion by Mr. Stolipher to approve the promotion of Ryan Lesko to Lieutenant with an hourly rate of \$30.65 and an effective date of July 23, 2023. Motion seconded and unanimously approved.**

11. Russell Burgess- Director-IT Requested

d. Hourly adjustment for part-time employee-

- **Motion by Mr. Stolipher to approve the hourly adjustment for Tyler Amick from \$12.00 per hour to \$18.00 effective July 20, 2023. Motion seconded and unanimously approved.**

e. Public Safety/Emergency Communications in Shepherdstown.

- **Motion by Mr. Stolipher to approve the funding up to \$1.5 million dollars to build an emergency communications tower in the area of the Shepherdstown Fire Department. Jefferson County Commission hereby waives all Jefferson County fees related to the project. Project Management and allocation of funding to be controlled by the Jefferson County Information Technology Department. Motion seconded and unanimously approved.**

12. Nathan Cochran- Assistant prosecuting attorney-

- a. Report by counsel on opioid case and consideration of recent developments in the case (Jefferson County Commission v. Purdue Pharmaceutical, et al. US District Court, Northern District of West Virginia, Civil Action #1:17-OP-45170, MDL 17-md-02804-DAP In Re: National Prescription Opiate Litigation; State of West Virginia ex rel. Patrick Morrissey, Attorney General v. Walgreens Boots Alliance, Inc., et al., Civil Action No. 20-C-82 PNM (W. Va. Cir.Ct. Putnam County) (the "West Virginia AG Action"), pending within In re: Opioid Litigation, Civil Action No. 21-C-9000 (W. Va. Cir. Ct. Kanawha County) and related matters.
- b. Discussion of legal issues and potential action regarding proposed Solar Text

Amendment to the Jefferson County Zoning and Land Development Ordinance, File #ZTA22-01. Discussion of Jefferson County Circuit Court Civil Action No.'s 2021-C- 33 through 37 and Jefferson County Circuit Court Civil Action No.'s 2021-C-46 through 50, Jefferson County Circuit Court Civil Action No. CC-19-2022-C-6, Jefferson County Circuit Court Civil Action No. 2022-C-81, Jefferson County Circuit Court Civil Action No. 2022-C-103 and 2022-C-141, WV Supreme Court No.'s 21-0727, 21-0728, and 21-0731 and WV Intermediate Court of Appeals No. to be assigned (appeal of Jefferson County Circuit Court Civil Action No. 2022-C-141).

- c. Discussion of Jefferson County Circuit Court cases Wines v. JCC, No: CC-19-2023-C-105 and Elliot v. JCC, No: CC-19-2023-C-101.
- d. Consider matters involving or affecting the construction planning, or purchase, sale or lease of property.
- e. Discussion of wage issue regarding Deputy Sheriffs.

NO UPDATES PROVIDED

COUNTY ADMINISTRATOR REPORT

- a. FY23/24 Budget Transfer-Budget Neutral
 - **Motion by Ms. Jackson to approve the budget transfer for FY23/24 and the associated resolution for the State Auditor's office to make budget revisions from account 299 (unassigned funds) to account to Account 14024103000 in the amount of \$7,000.00 for the purpose of covering employee termination payroll costs for the County Clerk's office. Motion seconded and unanimously approved.**
- b. Discussion & potential approval of creation of shared position – Fiscal and Tyler Munis Technician
 - **Motion tabled until a job description and better information could be provided.**
- c. Discussion & potential approval – St. Andrews Community Club Steps Repair Request

- **Approved prior to the new County Administrator coming on board.
Name correction noted: St. Andrew Community Club not Blue Ridge.**

d. Discussion and potential adoption of JCC Meeting Room Policy

- **Motion by Commissioner Jackson to approve the Jefferson County Commission Meeting Room Policy as presented. Motion seconded and unanimously approved.**

e. County Administrator Report

- f. **Jefferson County Commission Assignments for 2023 – discussion on and potential vote and/or appointment of replacements for former Commission Ath's board/committee seats until such a time a replacement is decided upon.**

Organization	2022	2023
Approval of Bills	Jackson	Tabb/Krouse
Board of Health – BOH	Hudson	Krouse
Building Repair & Security Courthouse Committee	Hudson	Krouse
Charles Town Utility Board Liaison - CTUB	Hudson	Jackson
Community Corrections Committee – Day Report Center	Jackson	Jackson
Development Authority – JCDA	Stolipher	Stolipher
E911 Council	Ath	Tabb
Extension Service	Tabb	Tabb
Farmland Protection Board – JCFPB	Tabb	Tabb
Jefferson County Convention & Visitors Bureau - JCCVB	Stolipher	Stolipher
Jefferson County Emergency Services Agency – JCESA /Fire & Rescue Association - JCFRA	Jackson	Jackson/Krouse
Historic Landmarks Commission – JCHLC	Hudson	Krouse
Homeland Security/LEPC	Jackson	Jackson
Legislative Liaison	Co. Administrator	Co. Administrator

Jefferson County Parks and Recreation Commission	Ath	Krouse
Jefferson County Planning Commission	Stolipher	Stolipher
Region 9	Stolipher	Stolipher
Solid Waste Authority	Ath	Stolipher
Water Advisory Committee	Tabb	Tabb
Hagerstown-Eastern Panhandle Metropolitan Planning Org. (HEPMPO)	Stolipher	Stolipher
Eastern Panhandle Transit Authority (EPTA)	Tabb	Tabb
Workforce Investment Act Liaison	Jackson	Jackson

The Commission adjourned at 9:38 pm on a motion by Mr. Stolipher Motion was seconded and unanimously approved.

Steve Stolipher, PRESIDENT

Respectfully submitted
Sorayda Pitts
Administrative Assistant

Minutes

Jefferson County Commission

Thursday, August 3, 2023

A meeting of the Jefferson County Commission was held on Thursday, August 3, 2023 during the third quarterly session at 9:30 am. The meeting was held via GoToWebinar and in-person. Present were President Steve Stolipher, and Commissioners Tricia Jackson, Jennifer Krouse, and Jane Tabb. Also present were Makayla Zonfrilli, County Administrator, Jacki Shadle, County Clerk and Sorayda Pitts, Administrative Assistant. The archived meeting of the Thursday, August 3, 2023 meeting is available on the Jefferson County Commission website.

PRAYER- Pastor Adam Johnson

PLEDGE OF ALLEGIANCE

APPROVAL OF PAYROLL

Motion by Mr. Stolipher to approve the Payroll for August 4, 2023 in the amount of **\$323,950.30**. Motion seconded and unanimously approved.

APPROVAL OF REQUISITIONS

Motion by Mr. Stolipher to approve the requisitions for August 3, 2023 in the amount of **\$52,139.44**. Motion seconded and unanimously approved.

APPROVAL OF ACCOUNTS PAYABLE

CHECK REGISTER				
July 27, 2023				
CHECK #		VENDOR NAME		AMOUNT
88286		AHA-ARTS & HUMANITIES ALLIANCE		\$ 1,707.44
88287		ALBERT HOCKMAN		\$ 22.60

88288	BOLAND TRANE SERVICES INC	\$	1,809.75
88289	CAPITAL LIGHTING & SUPPLIES LLC	\$	1,654.66
88290	COMPILED TECHNOLOGIES LLC	\$	2,750.00
88291	ELIZABETH MALONEY	\$	127.18
88293	G & TRIPLE T LLC	\$	2,750.00
88294	GUTTMAN OIL CO	\$	10,682.57
88295	HIRERIGHT	\$	23.10
88296	JASON MICKEY	\$	599.93
88297	JEFFERSON COUNTY HISTORIC LANDMARKS COMMISSION	\$	2,528.29
88298	JEFFERSON CO CONVENTION AND VISITORS BUREAU	\$	42,685.94
88299	JEFF CO PARKS & RECREATION COMMISSION	\$	38,450.22
88300	KENT PARSONS FORD INC	\$	907.58
88301	MATTHEW BENDER	\$	1,564.24
88302	MATTHEW BENDER	\$	125.43
88303	MILLENIUM INSURANCE GROUP	\$	900.00
88304	NAPA AUTO PARTS	\$	287.23
88305	NICOLE NOBREGA	\$	1,191.42
88306	ATLANTIC SECURITY SYSTEMS, INC.	\$	428.00
88307	RICE TIRES CO	\$	268.41
88308	DR. ROBERT E. JONES III	\$	1,000.00
88309	SPIRIT OF JEFFERSON	\$	244.60
88311	US POSTAL SERVICE	\$	20,000.00
88312	VICTOR C LUPIS III	\$	3,487.11
88313	W B MASON CO. INC	\$	115.78
88314	WV TREASURY	\$	4,800.00
TOTAL		\$	141,111.48

- **Motion by Mr. Stolipher to approve the Accounts Payable for July 27, 2023 in the amount of \$141,111.48. Motion seconded and unanimously approved.**

CHECK REGISTER			
August 3, 2023			
CHECK #	VENDOR NAME		AMOUNT
88316	ALICE N PAINTER		\$ 31.00
88317	AMERICAN FAMILY LIFE INSURANCE COMPANY ICU		\$ 2,305.10

88318		BERKELEY GLASS INC	\$	4,637.00
88319		BOLAND TRANE SERVICES INC	\$	1,131.28
88320		BUREAU OF CHILD SUPPORT	\$	439.85
88321		CAPITAL LIGHTING & SUPPLIES LLC	\$	765.16
88322		CASTO & HARRIS INC	\$	520.96
88323		COMPTROLLER OF MARYLAND	\$	1,054.14
88324		COX HOLLIDA YOUNG PLLC	\$	810.00
88325		EFTPS IRS TAXES	\$	109,863.53
88326		EMPOWER RETIREMENT	\$	6,665.83
88327		GUTTMAN OIL CO	\$	5,829.47
88328		JACQUELINE SHADLE	\$	31.00
88329		JEFFERSON CO EMERGENCY SERVICES AGENCY	\$	787,217.75
88330		JEFF CO AFRICAN AMERICAN	\$	65.00
88331		JEFFERSON CO CONVENTION AND VISITORS BUREAU	\$	19.21
88332		JEFFERSON SECURITY BANK	\$	3,975.00
88333		JOYCE A. JOHNS	\$	4,300.00
88334		KATRINA CLARK	\$	31.00
88335		MAZZITTI & SULLIVAN EAP	\$	936.00
88336		NATIONAL VISION ADMIN.	\$	1,645.94
88337		NATIONWIDE RETIREMENT SOLUTIONS	\$	1,899.00
88338		OLD CHARLES TOWN LIBRARY	\$	1,500.00
88339		R.E. MICHEL CO. LLC	\$	756.77
88340		SHAUN PACETTI	\$	31.00
88341		SPECIALTY BUSINESS SUPPLIES	\$	1,708.20
88342		STATE TAX DEPARTMENT	\$	150.00
88343		THE HARTFORD	\$	2,368.55
88344		TOWN OF BOLIVAR	\$	19.21
88345		WV DEPUTY SHERIFF RETIREMENT SYSTEM	\$	23,593.52
88346		WV DIVISION OF LABOR	\$	90.00
88347		WV PUBLIC EMPLOYEE RETIREMENT SYSTEM	\$	48,201.90
88348		WV PUBLIC EMPLOYEE RETIREMENT SYSTEM	\$	166.49
88349	BS/011	SHERIFF OF JEFFERSON COUNTY	\$	8,684.80
88350	AM/053	SHERIFF OF JEFFERSON COUNTY	\$	1,796.74
				\$1,023,240.40

- **Motion by Mr. Stolipher to approve the Accounts Payable for August 3, 2023 in the amount of \$1,023,240.40. Motion seconded and unanimously approved.**

APPROVAL OF MANUAL CHECKS

July 27, 2023				
OTHER FUNDS				
Check #	Fund	Vendor		Amount
580	CS-002	Jefferson Co. Parks & Rec Comm		\$ 10,000.00
228	AR-207	Friendship Fire Company		\$ 1,800.00
1843	CO-246	P.J. Raco Consulting LLC		\$ 2,750.00
TOTAL				\$ 14,550.00

- **Motion by Mr. Stolipher to approve the Manual Checks for July 27, 2023, in the amount of \$14,550.00. Motion seconded and unanimously approved.**

July 28, 2023				
OTHER FUNDS				
Check #	Fund	Vendor		Amount
1844	CO-246	Vibe Design Group		\$ 32,839.76
TOTAL				\$ 32,839.76

- **Motion by Mr. Stolipher to approve the Manual Checks for July 28, 2023, in the amount of \$32,839.76. Motion seconded and unanimously approved.**

August 3, 2023				
OTHER FUNDS				
Check #	Fund	Vendor	Amount	
581	CS/002	EASTERN PANHANDLE MENTAL HLTH	\$	1,800.00
866	HD/008	SHERIFF OF JEFFERSON COUNTY	\$	1,482.49
1088	AV/056	PRINT-O-STAT INC.	\$	190.00
229	AR/207	AT & T MOBILITY - CC	\$	734.24
230	AR/207	CITIZENS VOLUNTEER FIRE CO	\$	3,400.00
231	AR/207	SHERIFF OF JEFFERSON COUNTY	\$	13,450.32
232	AR/207	ST. ANDREWS MNT COMM CNTR PJT	\$	2,500.00
1845	CO/246	TEK ADVISORS, LLC.	\$	227,992.00
TOTAL			\$	251,549.05

- Motion by Mr. Stolipher to approve the Manual Checks for August 3, 2023, in the amount of \$251,549.05. Motion seconded and unanimously approved.

PUBLIC COMMENT: Jacquelyn Milliron, David Tabb.

PRESENTATIONS

1. Angie Banks- Assessor- Requested exonerations

NAME	TYPE	DISTRICT	AMOUNT	TICKET NO.
Miya Brown	PP	KT	\$232. 32	309270

- **Motion by Mr. Stolipher to approve the Exoneration for ticket No. 309270 as presented by Ms. Banks. Motion seconded and unanimously approved.**

NAME	TYPE	DISTRICT	AMOUNT	TICKET NO.
Randy & Sawahana Cox	PP	MD	\$151.37	311425

- **Motion by Mr. Stolipher to approve the Exoneration for ticket No. 311425 as presented by Ms. Banks. Motion seconded and unanimously approved.**

NAME	TYPE	DISTRICT	AMOUNT	TICKET NO.
Danny Daniels	PP	MD	\$149.97	311466

- **Motion by Mr. Stolipher to approve the Exoneration for ticket No. 311466 as presented by Ms. Banks. Motion seconded and unanimously approved.**

NAME	TYPE	DISTRICT	AMOUNT	TICKET NO.
Debra Mariani	PP	HFD	\$151.00	307830

- **Motion by Mr. Stolipher to approve the Exoneration for ticket No. 307830 as presented by Ms. Banks. Motion seconded and unanimously approved.**

NAME	TYPE	DISTRICT	AMOUNT	TICKET NO.
Gary & Kelly Musgrove	PP	HFD	\$46.60	307992

- **Motion by Mr. Stolipher to approve the Exoneration for ticket No. 307992 as presented by Ms. Banks. Motion seconded and unanimously approved.**

NAME	TYPE	DISTRICT	AMOUNT	TICKET NO.
Omar Shabnam	PP	RC	\$68.64	313979

- **Motion by Mr. Stolipher to approve the Exoneration for ticket No. 313979 as presented by Ms. Banks. Motion seconded and unanimously approved.**

NAME	TYPE	DISTRICT	AMOUNT	TICKET NO.
Charles & Stephanie Oswald	PP	KD	\$540.67	310378

- **Motion by Mr. Stolipher to approve the Exoneration for ticket No. 310378 as presented by Ms. Banks. Motion seconded and unanimously approved.**

NAME	TYPE	DISTRICT	AMOUNT	TICKET NO.
Vel Anne Schlachter	PP	KD	\$90.05	310593

- **Motion by Mr. Stolipher to approve the Exoneration for ticket No. 310593 as presented by Ms. Banks. Motion seconded and unanimously approved.**

NAME	TYPE	DISTRICT	AMOUNT	TICKET NO.
Stephen & Stephanie Waldron	PP	CTC	\$208.58	306182

- **Motion by Mr. Stolipher to approve the Exoneration for ticket No. 306182 as presented by Ms. Banks. Motion seconded and unanimously approved.**

NAME	TYPE	DISTRICT	AMOUNT	TICKET NO.
Joseph & Carolyn Wroblewski	PP	HFD	\$352.26	308762

- **Motion by Mr. Stolipher to approve the Exoneration for ticket No. 308762 as presented by Ms. Banks. Motion seconded and unanimously approved.**

NAME	TYPE	DISTRICT	AMOUNT	TICKET NO.
Arthur Yates	PP	CTC	\$800.90	306275

- **Motion by Mr. Stolipher to approve the Exoneration for ticket No. 306275 as presented by Ms. Banks. Motion seconded and unanimously approved.**

NAME	TYPE	DISTRICT	AMOUNT	TICKET NO.
Jefferson Utilities Inc	Land	MD	\$763.55	22215

- **Motion by Mr. Stolipher to approve the Exoneration for ticket No. 22215 as presented by Ms. Banks. Motion seconded and unanimously approved.**

NAME	TYPE	DISTRICT	AMOUNT	TICKET NO.
Douglass A Cobb	Land	ST	\$488.80	27411

- **Motion by Mr. Stolipher to approve the Exoneration for ticket No. 27411 as presented by Ms. Banks. Motion seconded and unanimously approved.**

2. Tom Hansen-Sheriff- Requested

a. Approval of payment of Commission check for FY23

- **Motion by Mr. Stolipher to approve the payment of commission check to the sheriff in the amount of \$15,000. Motion seconded and unanimously approved.**

b. Approve ESAC report, authorize digital signature and acknowledgments

- **Motion by Mr. Stolipher to approve the digital signature for the Commission President on the FY24 ESAC report and certify that the Sheriff's Office budget has not been supplanted as a result of receiving equitable sharing funds and the agreement to abide by the policies and procedures set forth in the Guide. Motion seconded and unanimously approved.**

c. Approval to create a second full-time process server, sitter, transport office

- **Motion by Mr. Stolipher to approve the creation of a second full-time process server and approve the transfer of Bailiff Darryl Wimer to fill this 40 hour position at a rate of \$18.08/hour. Motion seconded and unanimously approved.**
- d. Adjust pay grade scale and minimum pay benchmark

It was an administrative error corrected administratively.

- e. Animal control employee changes

- **Motion by Mr. Stolipher to approve the change of Robert Smith from Animal Control Officer to Kennel Tech and the change of Zachary Holler from the role of Kennel Tech to Animal Control Officer. Motion seconded and unanimously approved.**

3. Edwina Benites- Director, Jefferson County Development Authority- Child Care Crisis Discussion.

PRESENTATION ONLY

4. Roger Goodwin-Chief County Engineer- Requested-
- a. Partial bond release for Roderick Planes, LLC – Aspen Greens Subdivision, Phase IIB (File #20-1- SD).
 - **Motion by Mr. Stolipher to approve partial release of Performance Bond No. 52431397 with United Fire & Casualty Company in the amount of \$2,360,734.88 for Roderick Planes, LLC- Aspen Greens Subdivision, Phase IIB (File #20-1-SD). Motion seconded and unanimously approved.**
 - b. Approval of employment offer to fill position of Land Development Inspector in the Department of Engineering, Planning and Zoning.
 - **Motion by Mr. Stolipher to approve the offer of employment to William Smith at \$76,000 per year, with a start date of August 8, 2023 to provide for a replacement person for the position of Land Development Inspector in the Department of Engineering, Planning and Zoning. Motion seconded and unanimously approved.**
 - c. Approval of employment offer to fill position of Building Inspector in the Department of Engineering, Planning and Zoning.

- **Motion by Mr. Stolipher to approve the offer of employment to Terry Weldon at \$47,250 per year, with a start date of August 21, 2023 for the Department of Engineering, Planning and Zoning-Office of Permits & Inspections and to raise building Inspector Ryan Mose's salary to \$50,250 per year. Motion seconded and unanimously approved.**
5. Alex Beaulieu-Deputy Director-Office of Planning & Zoning- Requested for a partial refund of the Conditional Use Permit and Variance fees for Carl Epstein/ Tree Nexus.
- **Motion by Mr. Stolipher to approve the partial refund in the amount of \$386.05 for the Conditional Use Permit and Variance fees for Carl Epstein/ Tree Nexus. Motion seconded and unanimously approved.**
6. Luke Seigfried-County Planner-Requested
- **Motion by Mr. Stolipher to approve the schedule of a Joint Session with the Jefferson County Planning Commission on October 5, 2023 at 1:30pm for discussion and possible action related to the draft goals and Objectives for the 2045 Comprehensive Plan Update. Motion seconded and unanimously approved.**
7. Karen Olden/ Nikki Painter-Probate Office-Requested - Review and Consideration for Signature of Motion for Entry of Rule to show cause why Respondent William H. Judy, III should not be held in contempt and Order Granting Rule to show cause why respondent William H. Judy, III should not be held in contempt in re: Estate of Richard Walter Accurso, Deceased and Estate of Ellen Sherry Hoffman, Deceased

Motion by Mr. Stolipher to convene as a Fiduciary Review Board. Motion Seconded and unanimously approved.

Removal executor of the Estate of Richard Walter Accurso

- **Motion by Ms. Jackson to order the Respondent to appear before the County Commission *in person* on the 7th day of September 2023 at 9:30 a.m to: 1) demonstrate full compliance with its March 30, 2023 Order; 2) demonstrate full compliance with all requests set forth in the Petitioner's April 11, 2023 letter-notice; and 3) show cause why he should not be held in contempt and fined \$50 per day for each day he has failed to comply, and continues to fail to comply, with the County Commission's March 30, 2023 Order and the Petitioner's April 11, 2023 letter notice. Motion seconded and unanimously approved.**

Removal executor of the Estate of Ellen Sherry Hoffman

• Motion by Ms. Jackson to order the Respondent to appear before the County Commission *in person* on the 7th day of September 2023 at 9:30 a.m to: 1) demonstrate full compliance with its March 30, 2023 Order; 2) demonstrate full compliance with all requests set forth in the Petitioner's April 11, 2023 letter-notice; and 3) show cause why he should not be held in contempt and fined \$50 per day for each day he has failed to comply, and continues to fail to comply, with the County Commission's March 30, 2023 Order and the Petitioner's April 11, 2023 letter notice. Motion seconded and unanimously approved.

Documentation Attached

Motion by Ms. Jackson to adjourn as a Fiduciary Board and reconvene in regular session.

- Motion by Mr. Stolipher to close out the 3 estates as presented. Motion seconded and unanimously approved.

8. Interviews & Appointments to the following :

→ Jefferson County Building Commission- Three (3) Five-year terms ending July 27, 2028

*Addie Crawford

→ Jefferson County Park and Recreation Commission- Three (3) Five-year terms ending June 30, 2028

*Debra Lee Allen

*Bryan Derrickson

*Zach Holland

→ South Jefferson Library Committee- One (1) five year term ending June 30, 2028

*Nick DiGennaro

→ Jefferson County Board of Health- One (1) five year term ending June 30, 2028

*Ann Smith

→ Jefferson County Development Authority- One (1) unexpired term ending April 7, 2024

*Mary Katherine Robinson

→ Jefferson County Community Corrections Boards- Three (3) year at-large terms ending July 3, 2026

*Aidan Boyer

*Kristen Vogel

*Noelle Ward

→ Jefferson County Deputy Sheriff Civil Service Service Commission- One unexpired term ending September 29, 2025

MOVED TO AUG. 17TH COMMISSION MEETING

→ Hagerstown-Eastern Panhandled Metropolitan Organization Council- One (1) two year term.

*Elizabeth Rickets

9. Mike Sine-Director Emergency Services Agency- Requested-

a. Approval of Hire- 4 Part Time employees

-Motion by Mr. Stolipher to approve the hire of Patrick O'Meara to be hired as a part-time FF/Paramedic I @ \$25.00/hr effective 8/13/2023. Upon

completion of the introductory period and meeting the requirements of AP1060 he will receive a promotion to FF/Paramedic II with a new pay rate of \$25.63/hr. Motion seconded and unanimously approved.

- Motion by Mr. Stolipher to approve the hire of Shiela Williams to be hired as a part-time FF/Paramedic I @ \$25.00/hr effective 8/13/2023. Upon completion of the introductory period and meeting the requirements of AP1060 she will receive a promotion to FF/Paramedic II with a new pay rate of \$25.63/hr. Motion seconded and unanimously approved.

- Motion by Mr. Stolipher to approve the hire of Cheyenne Edwards to be hired as a part-time FF/EMT I @ \$19.67/hr effective 8/13/2023. Upon completion of the introductory period and meeting the requirements of AP1060 she will receive a promotion to FF/EMT II with a new pay rate of \$20.16/hr. Motion seconded and unanimously approved.

- Motion by Mr. Stolipher to approve the hire of James Mood to be hired as a part-time FF/EMT I @ \$19.67/hr effective 8/13/2023. Upon completion of the introductory period and meeting the requirements of AP1060 he will receive a promotion to FF/EMT II with a new pay rate of \$20.16/hr. Motion seconded and unanimously approved. Motion seconded and unanimously approved.

b. ARPA Request- New Ambulance Invoice

- **Motion by Mr. Stolipher to approve the invoice Atlantic Emergency Solutions in the amount of \$286,804.00 for payment for the contracted build of a new ambulance originally signed by Citizens Fire Company and acquired by the Commission during the EMS Transition purchases of VFD equipment. This invoice will be paid out of ARPA funding dedicated to the EMS Transition. Motion seconded and unanimously approved.**

c. Update on MOU with VFDs and possible presentation for Commission approval

d. Continued discussion on EMS standbys - JC Fair and JC Schools w/ attached plan and statement from Shepherdstown Fire Department.

- **Motion by Mr. Stolipher to accept the plan as presented for the EMS Standby for the JC Fair and JC Schools as presented. Motion seconded and unanimously approved.**

- e. Information only call statistic 2nd/3rd weeks of July

10. Nathan Cochran- Prosecuting Attorney's Office-

.a Report by counsel on opioid case and consideration of recent developments in the a case (Jefferson County Commission v. Purdue Pharmaceutical, et al. US District Court, Northern District of West Virginia, Civil Action #1:17-OP-45170, MDL 17-md-02804-DAP In Re: National Prescription Opiate Litigation; State of West Virginia ex rel. Patrick Morrissey, Attorney General v. Walgreens Boots Alliance, Inc., et al., Civil Action No. 20-C-82 PNM (W. Va. Cir.Ct. Putnam County) (the "West Virginia AG Action"), pending within In re: Opioid Litigation, Civil Action No. 21-C-9000 (W. Va. Cir. Ct. Kanawha County) and related matters.

b. Discussion of legal issues and potential action regarding proposed Solar Text Amendment to the Jefferson County Zoning and Land Development Ordinance, File #ZTA22-01. Discussion of Jefferson County Circuit Court Civil Action No.'s 2021-C-33 through 37 and Jefferson County Circuit Court Civil Action No.'s 2021-C-46 through 50, Jefferson County Circuit Court Civil Action No. CC-19-2022-C-6, Jefferson County Circuit Court Civil Action No. 2022-C-81, Jefferson County Circuit Court Civil Action No. 2022-C-103, 2022-C-14 and 2023-C-112, WV Supreme Court No.'s 21-0727, 21-0728, and 21-0731 and WV Intermediate Court of Appeals No. to be assigned (appeal of Jefferson County Circuit Court Civil Action No. 2022-C-141).

c. Report and recommendation regarding record and Petition for Confirmation of Removal of Civil Service Commissioner.

Documentation Attached

d. Consider matters involving or affecting the construction planning, or purchase, sale or lease of property.

e Discussion of wage issue regarding Deputy Sheriffs.

f. Presentation and discussion of the Memorandum of Understanding for Recovery Closet.

- **Motion by Mr. Stolipher to enter into Executive Session to receive legal advice and status updates on items 10b. Motion seconded and unanimously approved.**

- **Motion by Ms. Jackson to come out of Executive Session and reconvene in regular session. Motion seconded and unanimously approved.**

**Please note that Commissioner Steve Stolipher recused himself from the discussion of item 10b.*

- **Motion by Mr. Stolipher to accept the MOU for the Recovery Closet on the condition that the power gets turned back on in the building. Motion seconded and unanimously approved.**

Documentation Attached

COUNTY ADMINISTRATOR REPORT

- Discussion and request to approve the budget revision and adoption of the resolution for the State Auditor's Office, via role call vote, for a Budget Transfer for FY23/24 to reconcile the Coal Severance Account.

Motion by Mr. Stolipher to approve the budget revision and adoption of the resolution of the State Auditor's Office via role call vote, for a Budget Transfer for FY23/24 to reconcile the Coal Severance Account. Motion seconded and unanimously approved.

- Discussion and potential approval to move forward to create a Tyler Munis Administrator Position

It was the consensus of the Commission that the County Administrator provide a full job description for the role and present at the next Commission meeting.

- Discussion and potential approval of FY23-24 Budget Transfer.
- **Motion by Mr. Stolipher to approve the FY23-24 Budget Transfer as presented. Motion seconded and unanimously approved.**

a. Adjourn

The Commission adjourned at 12:56 pm a motion by Ms. Jackson. Motion was seconded and unanimously approved.

Steve Stolipher, PRESIDENT

Respectfully submitted
Sorayda Pitts
Administrative Assistant

IN THE COUNTY COMMISSION OF JEFFERSON COUNTY, WEST VIRGINIA

IN RE: THE ESTATE OF ELLEN SHERRY HOFFMAN, DECEASED

**ORDER GRANTING RULE TO SHOW CAUSE WHY RESPONDENT
WILLIAM H. JUDY, III SHOULD NOT BE HELD IN CONTEMPT**

On March 2, 2023, the Petitioner, EUGENE ISAAC HOFFMAN, by counsel, presented his Petition for Removal of Executor to the County Commission pursuant to West Virginia Code § 44-5-51 following proper notice to the Respondent, WILLIAM H. JUDY, III, by certified mail and by follow-up contact from the County Commission's Probate Office. The Respondent did not appear for this hearing in person or by video conference. At the conclusion of the hearing, the County Commission granted all relief sought by Petitioner's Petition.

On March 30, 2023, the County Commission, by its President, Steve Stolipher, entered its Order Granting Petition for Removal of Executor and specifically: 1) removed the Respondent from his position as Executor of the Estate of Ellen Sherry Hoffman, deceased, forthwith; 2) revoked and annulled the Respondent's powers as Executor of said Estate forthwith; 3) appointed D. Frank Hill, III, Esq., as Fiduciary Commissioner to review all actions taken by the Respondent as Executor of said Estate; 4) appointed the Petitioner to serve as Personal Representative of said Estate without bond and to complete the administration of said Estate; 5) directed the Respondent to deliver to the Petitioner all property, all documents, all passwords, and all other information in his possession, custody, and/or control related to the administration of said Estate forthwith; and 6) denied any compensation to the Respondent for fiduciary services or commission on money or other property of said Estate pursuant to West Virginia Code § 44-4-7.

On April 11, 2023, the Petitioner, by counsel, notified the Respondent of the County Commission's March 30, 2023 Order by United States Mail, by facsimile transmission, and by

email transmission. The Petitioner also provided a specific list of documents and information required to comply with the County Commission's Order, allow proper review by the Fiduciary Commissioner, and allow proper administration of the Estate. A true and accurate copy of Petitioner's April 11, 2023 letter-notice is attached as Exhibit A. To date, the Respondent has not responded to Petitioner's letter, provided any of the information and documents Petitioner requires for administration of the Estate or review by the Fiduciary Commissioner, or otherwise complied with the County Commission's March 30, 2023 Order.

The Respondent's failure to comply with the County Commission's March 30, 2023 Order and the Petitioner's April 11, 2023 letter-notice has prevented the Respondent from securing personal property of the Estate (including the Decedent's ashes), accounting for the Estate, preserving the Estate, presenting the Respondent's actions to the Fiduciary Commissioner for review, and otherwise administering the Estate in a timely manner. West Virginia Code § 7-1-6 provides the County Commission with "the same power to punish for contempt as is conferred by law upon circuit courts, but the penalty imposed for such contempt shall not exceed \$50 for any one offense." W.Va. Code § 7-1-6. Accordingly, the Petitioner has moved the County Commission to hold the Respondent in contempt and fine the Respondent \$50 per day for each day he has failed to comply, and continues to fail to comply, with the County Commission's March 30, 2023 Order from April 11, 2023 until such time as the Respondent fully complies with the County Commission's Order and the Petitioner's April 11, 2023 letter-notice.

IT IS ACCORDINGLY **ORDERED** that the Respondent shall appear before the County Commission *in person* on the 31 day of September, 2023 at 9:30 (a.m.) p.m. to: 1) demonstrate full compliance with its March 30, 2023 Order; 2) demonstrate full compliance with all requests set forth in the Petitioner's April 11, 2023 letter-

notice; and 3) show cause why he should not be held in contempt and fined \$50 per day for each day he has failed to comply, and continues to fail to comply, with the County Commission's March 30, 2023 Order and the Petitioner's April 11, 2023 letter-notice.

The County Clerk is hereby directed to provide attested copies of this Order to the following persons: 1) Mr. Eugene Hoffman, 1303 Ivy Road, Apt. 62, Bremerton, Washington 98316 *Petitioner and Beneficiary*; 2) D. Frank Hill, III, Esquire, Post Office Box A, Shepherdstown, West Virginia 25443 *Fiduciary Commissioner*; and 3) William H. Judy, III, Esquire, Law Offices of Judy and Judy, 110 N. Main Street, Post Office Box 636,, Moorefield, West Virginia 26836 *Respondent*.

COUNTY COMMISSION OF
JEFFERSON COUNTY, WEST VIRGINIA

DATED: _____

4/3/23



STEVE STOLIPHER – President

IN THE COUNTY COMMISSION OF JEFFERSON COUNTY, WEST VIRGINIA

IN RE: THE ESTATE OF RICHARD WALTER ACCURSO, DECEASED

**ORDER GRANTING RULE TO SHOW CAUSE WHY RESPONDENT
WILLIAM H. JUDY, III SHOULD NOT BE HELD IN CONTEMPT**

On March 2, 2023, the Petitioner, EUGENE ISAAC HOFFMAN, by counsel, presented his Petition for Removal of Executor to the County Commission pursuant to West Virginia Code § 44-5-51 following proper notice to the Respondent, WILLIAM H. JUDY, III, by certified mail and by follow-up contact from the County Commission's Probate Office. The Respondent did not appear for this hearing in person or by video conference. At the conclusion of the hearing, the County Commission granted all relief sought by Petitioner's Petition.

On March 30, 2023, the County Commission, by its President, Steve Stolipher, entered its Order Granting Petition for Removal of Executor and specifically: 1) removed the Respondent from his position as Executor of the Estate of Richard Walter Accurso, deceased, forthwith; 2) revoked and annulled the Respondent's powers as Executor of said Estate forthwith; 3) appointed D. Frank Hill, III, Esq., as Fiduciary Commissioner to review all actions taken by the Respondent as Executor of said Estate; 4) appointed the Petitioner to serve as Personal Representative of said Estate without bond and to complete the administration of said Estate; 5) directed the Respondent to deliver to the Petitioner all property, all documents, all passwords, and all other information in his possession, custody, and/or control related to the administration of said Estate forthwith; and 6) denied any compensation to the Respondent for fiduciary services or commission on money or other property of said Estate pursuant to West Virginia Code § 44-4-7.

On April 11, 2023, the Petitioner, by counsel, notified the Respondent of the County Commission's March 30, 2023 Order by United States Mail, by facsimile transmission, and by

email transmission. The Petitioner also provided a specific list of documents and information required to comply with the County Commission's Order, allow proper review by the Fiduciary Commissioner, and allow proper administration of the Estate. A true and accurate copy of Petitioner's April 11, 2023 letter-notice is attached as Exhibit A. To date, the Respondent has not responded to Petitioner's letter, provided any of the information and documents Petitioner requires for administration of the Estate or review by the Fiduciary Commissioner, or otherwise complied with the County Commission's March 30, 2023 Order.

The Respondent's failure to comply with the County Commission's March 30, 2023 Order and the Petitioner's April 11, 2023 letter-notice has prevented the Respondent from securing personal property of the Estate (including the Decedent's ashes), accounting for the Estate, preserving the Estate, presenting the Respondent's actions to the Fiduciary Commissioner for review, and otherwise administering the Estate in a timely manner. West Virginia Code § 7-1-6 provides the County Commission with "the same power to punish for contempt as is conferred by law upon circuit courts, but the penalty imposed for such contempt shall not exceed \$50 for any one offense." W.Va. Code § 7-1-6. Accordingly, the Petitioner has moved the County Commission to hold the Respondent in contempt and fine the Respondent \$50 per day for each day he has failed to comply, and continues to fail to comply, with the County Commission's March 30, 2023 Order from April 11, 2023 until such time as the Respondent fully complies with the County Commission's Order and the Petitioner's April 11, 2023 letter-notice.

IT IS ACCORDINGLY **ORDERED** that the Respondent shall appear before the County Commission *in person* on the 7 day of September, 2023 at 9:30/ (a.m.)/p.m. to: 1) demonstrate full compliance with its March 30, 2023 Order; 2) demonstrate full compliance with all requests set forth in the Petitioner's April 11, 2023 letter-

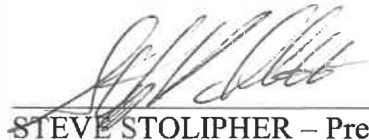
notice; and 3) show cause why he should not be held in contempt and fined \$50 per day for each day he has failed to comply, and continues to fail to comply, with the County Commission's March 30, 2023 Order and the Petitioner's April 11, 2023 letter-notice.

The County Clerk is hereby directed to provide attested copies of this Order to the following persons: 1) Mr. Eugene Hoffman, 1303 Ivy Road, Apt. 62, Bremerton, Washington 98316 *Petitioner and Beneficiary*; 2) D. Frank Hill, III, Esquire, Post Office Box A, Shepherdstown, West Virginia 25443 *Fiduciary Commissioner*; and 3) William H. Judy, III, Esquire, Law Offices of Judy and Judy, 110 N. Main Street, Post Office Box 636,, Moorefield, West Virginia 26836 *Respondent*.

COUNTY COMMISSION OF
JEFFERSON COUNTY, WEST VIRGINIA

DATED:

8/3/23



STEVE STOLIPHER – President

SPECIAL SESSION

August 2023

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

**At a Special Session of the County Commission of said County and State, begun
and held at the Old Charles Town Library thereof, on Thursday, August 3rd, 2023 at
9:30 am**

**PRESENT Steve Stolipher, President
And Commissioners: Trisha Jackson, Jane Tabb, Jennifer Krouse**

Accounting and Short Form Settlement submitted by Fiduciary Commissioner: Ralph

A. Lorenzetti, Jr. this day presented to the Commission by the Clerk, therof, examined

by it, and ordered filed.

**Estate of Larry K. Crouse, Sr. deceased, First and Final Accounting, Lu Ann Reed.,
Executrix**

**Estate of Louise Brooks Willard, deceased, Short Form Settlement, Henry A. Willard
and D Frank Hill, III, Co-Executors**

**Estate of Margaret Eleanore Besant, deceased, First and Final Accounting, Deborah
K. Cassidy, Executrix**

A handwritten signature in dark ink, appearing to read 'Steve Stolipher', is written over a horizontal dashed line.

President of the County Commission

IN THE CIRCUIT COURT OF JEFFERSON COUNTY, WEST VIRGINIA

In Re: Petition for Confirmation of Removal of Civil Service Commissioner

CIVIL ACTION NO. ____-P-____

**Petition for Confirmation of Removal of Civil Service Commission President
Pursuant to West Virginia Code 7-14-3**

COMES NOW the Petitioner, Jefferson County Commission, by and through counsel, Nathan P. Cochran, and Stephen V. Groh, Assistant Prosecuting Attorneys, and Petitions the Court for Confirmation of Removal of Civil Service Commission President Pursuant to West Virginia Code 7-14-3 that was determined at the Jefferson County Commission's July 20, 2023 Meeting, for the following reasons:

I. SUMMARY

The Jefferson County Deputy Civil Service Commission (herein "CSC") is designated by statute to work with the Sheriff on several issues, including Deputy promotions. Part of the CSC's duties include administering a standardized promotional State Civil Service Commission test and publicly posting the standardized test scores.¹ The CSC and the Sheriff's Department have cooperated in the past to make sure that the test scores were accurate, and that the scores were public.

¹ The standardized test score is one of three parts to a Deputy's promotional review, the other two parts being evaluations by supervisors and years in service.

When a new president, Steve Cox, was appointed to the CSC on or about September 29, 2021, the cooperation evaporated. The CSC changed its procedure, refused to share the standardized test scores with the Sheriff, refused to post the scores publicly, and refused to cooperate with the Sheriff to make sure that the scores were calculated correctly

Because of its refusal to cooperate with the Sheriff, the CSC under its President, Steve Cox, miscalculated the promotional scores of Deputies in the Sheriff's department, and provided those erroneous scores to the Sheriff, resulting in the wrong persons being promoted or placed in line for promotion.

When this miscalculation was discovered, the Sheriff had to demote some recently promoted officers and promote others. Needless to say, this was a significant problem for all officers involved, a problem for their families, resulted in additional expense, and morale suffered at the Sheriff's Department in general. Additionally, the CSC under President Cox wrongly attempted to invade and usurp the authority of the Sheriff's office, and generally disrupted the mostly harmonious relationship between the Sheriff's office and the CSC that had existed between the CSC and prior Sheriffs.

These issues were brought before the Jefferson County Commission by the Sheriff at a regularly scheduled meeting on July 20, 2023, wherein the Sheriff requested that Steve Cox be removed. The matter was heard by the Commission in executive session with Steve Cox present. Upon returning to open session, the Commission voted unanimously to remove Steve Cox as member and President of the Civil Service Commission pursuant to W. Va. Code 7-14-3.

It is from this removal that this Petition for Confirmation arises pursuant to the mandates of W. Va. Code 7-14-3.

II. LEGAL STANDARD AND BASIS FOR PETITION

W. Va. Code § 7-14-3 contains a specific procedure for removal of a Civil Service Commissioner and states in relevant part:

..... The county commission may at any time remove a commissioner for good cause, which shall be stated in writing and made a part of the records of the commission. *Once the county commission has removed any commissioner, such county commission shall within ten days thereafter file in the office of the clerk of the circuit court of the county a petition setting forth in full the reason for the removal and praying for the confirmation of the circuit court of the action of the county commission in removing the said commissioner.* A copy of the petition shall be served upon the commissioner so removed simultaneously with its filing in the office of the clerk of the circuit court and has precedence on the docket of the circuit court and shall be heard by the court as soon as practicable upon the request of the removed commissioner. All rights hereby vested in the circuit court may be exercised by the judge thereof in vacation. The circuit court, or the judge thereof in vacation, shall hear and decide the issues presented by the petition.....

W. Va. Code § 7-14-3 (Portions Omitted, emphasis added)

III. STATEMENT OF FACTS

The Jefferson County Deputy Civil Service Commission is designated by statute to work with the Sheriff on several issues including Deputy² promotions. *See W. Va. Code 7-14-1 et.seq.*). Part of the CSC's duties include administering a standardized State Civil Service Commission promotional test and publicly posting the standardized test scores. The CSC and the Sheriff's Department have cooperated in the past to make sure that the test scores were accurate, and that the scores were public.

The promotion calculations for Deputies consist of three parts. 1) a test score from a state-wide standardized test given to all Deputies applying for promotion, 2) the average scores of each

² For purposes of this Petition, the term Deputy is used generically for all Law Enforcement members of the Sheriff's Department, regardless of rank.

individual Deputy's performance evaluations that were conducted by their superior officers over the past two years, and 3) the Deputy's years of service/prior experience.³

The Sheriff has in his possession two of the three parts of the promotional scores, (the performance evaluation scores and years of service) because those parts are generated by the Sheriff's office. However, the CSC is in possession of the standardized test score.

In the past, the CSC would proctor the standardized promotion test⁴ and publicly post the scores as required by West Virginia Code 7-14-9. The Sheriff or his staff would then plug in the other two parts of the calculations and present the final calculations to the CSC to confirm the scores. The CSC would then certify the results and the top person would be promoted.

That system worked very well.

However, under CSC President Cox, the following unfortunate issues occurred:

A. Promotional Errors

1. The CSC changed its procedure from past practices that had been used for many years. The CSC refused to publicly post the promotional test scores and deliberately refused the Sheriff's repeated requests to post the scores or provide them to the Sheriff or his staff.⁵

³ The tripartite nature of the test is stated as (note that part one of the *Mangus* test is subdivided into two parts):
3. *W. Va. Code*, 7-14-1 [1991] and *W. Va. Code*, 7-14-13 [1991] when read *in pari materia* and in light of this Court's prior cases establish that the categories of criteria for deputy sheriff promotions are: (1) qualifications as shown by previous service and experience; and (2) merit and fitness as ascertained by competitive examinations to be provided by the civil service commission. Previous service means performance appraisals; experience means seniority.
Syl. Pt. 3, *Mangus v. Ashley*, 199 W. Va. 651, 653, 487 S.E.2d 309, 311 (1997)

⁴ "...The state civil service commission shall prepare and prescribe, from time to time, the competitive examination to be given by the civil service commission of each such county...." *W. Va. Code* § 7-14-9

⁵ The CSC's refusal to post the scores seems to have violated the mandates of *W. Va. Code* 7-14-9, which states in relevant part: "...The commission shall post, in a public place at its office, the eligible list, containing the names and grades of those who have passed such competitive examinations for positions as deputy sheriffs, under this article, and shall indicate thereon such appointments as may be made from said list...." *W. Va. Code* § 7-14-9

2. The Sheriff attempted to FOIA some of the scores from the CSC to head off a possible miscalculation but was stonewalled for months. The Sheriff eventually withdrew the FOIA.
3. The Sheriff was very concerned about the CSC's refusal to publicly post the test scores. Because the CSC refused to release the standardized test scores, neither the Sheriff nor the Deputies could view the scores to make sure that the promotional results were correct. The lack of review not only hurt the Sheriff's department and the particular deputies that were tested, but also undermined the public perception that the tests were fairly administered and that the promotions were based on merit instead of favoritism. Department morale suffered as a result.
4. The new process created by the CSC under Cox was (for the past four promotions) that a member of the CSC and their administrative assistant come to the Jefferson County Sheriff's Office, review the two parts of the promotional data in the Sheriff's possession (review the hire dates, review the evaluation scores). Then the CSC privately added the third part (the standardized test scores that were wrongfully withheld from public review) and did their own calculations based on the three factors to determine who was to be promoted. The CSC then posted the final scores without allowing the Sheriff to check the scores for accuracy.
5. The Sheriff repeatedly asked the CSC to allow his staff to do the calculations as they had been done in the past, or to allow the Sheriff to do the calculations in cooperation with the CSC, as a means to confirm the final numbers were correct and to provide checks and balances. However, under President Cox, the CSC refused to cooperate or to allow the Sheriff or his staff to confirm the numbers.
6. The CSC, after disregarding the Sheriff's request to assist in the calculations, failed to complete the calculations correctly and provided higher points for time in service for everyone that was involved in the past four promotions. As a result, two Deputies were incorrectly placed at the top of the list. One was incorrectly promoted to Lieutenant and the other was incorrectly listed as number one on the Sergeant's promotion list.
7. After it was subsequently discovered that the CSC did not complete the calculations correctly, the scores were re-calculated (correctly this time) and the two members who were incorrectly promoted or placed on the top of the list had to be demoted. One member had already been incorrectly promoted to Lieutenant and the other was incorrectly listed as number one on the Sergeant's promotion list. The CSC had to rescind the Sergeant's list and demote the Lieutenant back to Sergeant. This miscalculation therefore caused two members to be humiliated, caused morale problems among the rank and file, and created financial and liability issues for Jefferson County. These financial considerations included payments to the improperly appointed Deputies, and back pay to the Deputies that were not properly appointed.

B. Other Errors

The CSC under President Cox also sought to expand and influence long standing policies⁶ of the Jefferson County Sheriff's Office that are beyond the CSC's authority – policies that have worked without incident or error during the administration of previous Sheriffs. These included:

- 1) Attempting to add an oral interview/board requirement in the hiring process. The Sheriff and other members of the Jefferson County Sheriff's Office all voiced strong dissent against this addition pointing out it would delay hiring, be too subjective, and that Chapter 7 of the WV State Code does not prescribe this type of testing. The CSC did not include this requirement for new hires
- 2) In the past, the promotion policy only required two years of evaluations averaged to go towards the promotional score. The CSC changed the requirement to ALL previous evaluations for the deputy (in their current rank) seeking promotion. This created issues as previous Sheriffs had different point totals for evaluations.⁷ After a unanimous vote by the Deputy Sheriff's Association against using all evaluations, the CSC removed this requirement and put it back to only two years.
- 3) There was a vacancy in the position of a Cpl. due to a retirement in April of 2022. Due to the delays and changes in the promotion policy, a new Corporal was not promoted until February of 2023, which in turn delayed other promotions affecting the structure and forward movement of the deputies because promotions typically require a Deputy to be two years in the current rank before the Deputy is eligible for promotion.

The Sheriff brought these issues before the Jefferson County Commission at a regularly scheduled meeting on July 20, 2023 and requested that the CSC President, Steve Cox, be removed. The matter was heard by the Commission in executive session with Steve Cox present and with his agreement to be heard in executive session.

After hearing the Sheriff's allegations, President Cox's explanations, and matters related thereto, and upon returning to open session, the Commission voted unanimously to remove Steve Cox as member and President of the Civil Service Commission for good cause pursuant to W. Va. Code 7-14-3.

⁶ To be fair, the current Civil Service Commission attempted to update Rules and Regulations which were in need of update. However, even in this update, the CSC invaded the Sheriff's authority and overstepped the CSC's role.

⁷ Also, under one of the preceding Sheriffs, no evaluations were completed.

IV. ARGUMENT

A. Good Cause Exists for the Removal of the Civil Service Commission President

The Jefferson County Commission appointed Steve Cox as President of the CSC on or about September 29, 2021. Prior to Cox's appointment, the CSC historically had a good working relationship with the Jefferson County Sheriff's Department, and both entities cooperated regarding promotional testing and scoring.

The Sheriff recently brought allegations before the County Commission, stating that that the relationship between the CSC and the Sheriff has been strained and fractured since the installation of the new President, Steve Cox.

At the Jefferson County Commission meeting on July 20, 2023, the Sheriff formally requested that the County Commission remove Steve Cox as President of the CSC.⁸ The Sheriff's allegations included the errors listed in the statement of facts above and are adopted herein by reference.

After hearing the Sheriff's allegations, and the statements of Steve Cox in explanation thereto, the Jefferson County Commission in open session voted unanimously to remove Steve Cox as President for good cause pursuant to W. Va. Code 7-14-3. This triggers a duty for the County Commission to file a petition with the Circuit Court within ten days of the removal.

⁸ The matter was on the Agenda for the July 20, 2023 County Commission meeting. The specific allegations were brought before the County Commission in executive session, pursuant to W. Va. Code 6A-9-4 (b)(2)(A), which provides generally that an executive session may be held for issues arising from ... dismissal ... of a public officer unless the public officer requests an open meeting. At the July 20 meeting, in public session prior to the executive session, Mr. Cox was present and openly stated that he had no preference regarding whether the matter was heard in executive session or open session. Because the matter also required some tangential discussion of other Sheriff Department employees, the County Commission determined to hear the Sheriff's allegations in executive session. As stated previously, Mr. Cox did not object and did not request the matter be held in open session.

B. The Circuit Court Should Affirm the Removal of the CSC President

The County Commission voted unanimously to remove Steve Cox as President and member for good cause pursuant to W. Va. Code 7-14-3. This triggers a duty for the County Commission to file a petition with the Circuit Court seeking confirmation of the removal within ten days of the removal.

Less than ten days have elapsed between the July 20, 2023 Commission's unanimous vote to remove Cox and the filing the Petition

The Commission submits that the miscalculation of the scores caused significant issues within the Sheriff's Department. These issues included damaged morale, additional costs, and liability for the Department and the County. The incident also hurt the public and departmental trust in the hiring process. The issues could have been entirely avoided had the CSC under President Cox simply followed the statutory requirement to publicly post the test score or at the very least cooperated with the Sheriff to make sure that the scores were correctly calculated, as the CSC had long cooperated with prior Sheriffs. Instead, the CSC under President Cox deliberately withheld the scores and resisted the strenuous efforts of the current Sheriff to cooperate on this very important issue, even to the point of stonewalling the Sheriff's FOIA request for some of the scores.

Additionally, the CSC has attempted to usurp the authority of the Sheriff in dealing with promotional and performance review aspects of the Deputies that are constitutionally under the Sheriff's authority.

Consequently, The Jefferson County Commission submits that good cause existed for the removal of Steve Cox as President and member of the CSC and prays that this Court confirm the

action of the County Commission in removing said commissioner pursuant to W. Va. Code 7-14-

3.

Respectfully Submitted,
Jefferson County Commission, By Counsel,

/s/ Nathan Cochran

Nathan P. Cochran
Assistant Prosecuting Attorney
West Virginia State Bar Number 6142
Jefferson County Prosecutor's Office
Post Office Box 729
Charles Town, West Virginia 25414
304-728-3318 Telephone
304-728-3353 Facsimile

/s/ Stephen V. Groh

Stephen V. Groh
Assistant Prosecuting Attorney
West Virginia State Bar Number 6831
Jefferson County Prosecutor's Office
Post Office Box 729
Charles Town, West Virginia 25414
304-728-3318 Telephone
304-728-3353 Facsimile

MEMORANDUM OF UNDERSTANDING

This Memorandum of Understanding is being made this 3 day of August 2023, between the parties, Jefferson County Commission (hereinafter "JCC"), and the Jefferson County Adult Drug Treatment Court (hereinafter "ADC") related to the use of the old county mailroom located at 108 N. Samuel Street, Charles Town, WV 25414.

I. Terms and Conditions

JCC agrees that ADC shall have sole use of the old county mailroom located at 108 N. Samuel Street, Charles Town, WV 25414 to operate a Recovery Closet to be opened and offered to citizens in the local community. Recovery Closet will be a local resource where those in need can obtain household items, clothing, food, etc. for no cost. Participants of ADC shall provide community service by assisting in staffing and maintaining the Recovery Closet. It is understood that Crystal Gumbel-Shade shall supervise the volunteer staff and be the only person the ADC shall authorize to have direct access to the old county mailroom unsupervised. Store hours and direct contact information for Mrs. Gumbel-Shade will be prominently displayed by the entrance of the building. Any signage requires the prior written approval of the JCC and historical authorities.

ADC accepts the premises in "as is" condition and may make such improvements, as it deems necessary, to the premises with prior written permission of the JCC, which will not be unreasonably withheld. Further, ADC agrees that due to the historical nature of the old county mailroom, any permanent renovations, including certain paint types, wall fixtures, etc., must be approved by the Historical Committee. ADC agrees to follow and comply with Historical Committee recommendations and directives.

JCC will maintain the exterior of the structure but will not provide any cleaning, janitorial or maintenance for the interior of the structure. JCC retains the right to enter the premises at any time to inspect, repair, and maintain the structure or any county equipment therein. JCC will provide electrical service and basic HVAC to the structure subject to normal County standards on temperature and usage. Any other utilities or services are the responsibility of the ADC.

The adjacent parking lot is for the use of county employees only. ADC clients, customers, visitors or invitees may not use the parking lot from 8am to 6 pm weekdays nor during any after-hours county meeting or event. ADC will instruct its clients and customers to refrain from parking in the county lots.

In the event the structure is damaged by calamity, act of God, fire or other casualty, the JCC retains the right to immediately terminate the agreement if, in JCC sole discretion, the costs of repair are excessive.

II. Duration

This Agreement shall be valid beginning as of the date of execution for a period of no more than twelve (12) months with the initial period ending on June 30, 2024, a period that coincides with the JCC fiscal year. Unless either party provides written notice sixty (60) days in advance of the expiration of this agreement, it shall automatically be extended for a period of twelve (12) months with each successive twelve (12) month period beginning on July 1 and ending on the next

June 30th unless terminated as provided herein. In addition to the non-renewal notice provision, either party may terminate the agreement with 90 (ninety) days written notice to the other.

III. Breach

In the event of an alleged breach of this Agreement, the parties shall provide written notice specifically outlining the alleged breach. The responding party shall have thirty (30) days from the date of the written notice to respond to any alleged breach. The party alleged to have breached the terms and conditions shall be provided the opportunity to cure the alleged breach within thirty (30) days.



JEFFERSON COUNTY COMMISSION

DATE: 8/3/23



JEFFERSON COUNTY ADULT DRUG
TREATMENT COURT, by Crystal Gumbel-Shade

DATE: 7/26/23

AGENDA REQUEST FORM
www.jeffersoncountywv.org



Name: Angela Banks, Assessor

Department or Organization: **Jefferson County Assessor's Office**

Estimation of amount of time needed for appointment:

Date Requested – 1st Choice: **August 17, 2023**

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 Exonerations**

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

Is this a funding request? Y/N NO

If so, how much? \$

Provide exact financial impact/request:

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

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

If not attached, explain:

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

Contact information:

Email address:

Phone Number:

FOR COMMISSION STAFF USE ONLY – FINANCIAL IMPACT/RECOMMENDATION

not applicable

**JEFFERSON COUNTY COMMISSION
AGENDA REQUEST FORM**

Name: Tom Hansen

Department or Organization: Jefferson County Sheriff's Office

Commission Meeting Date: next meeting

Special Meeting Date (if necessary):

Subject (wording to be placed on agenda):

Fulltime Bailiff

Please provide a description of your request or presentation, including any background information:

With the move of DJ Wimer to the process server position, there is a vacant Fulltime Bailiff position. We would like to move Cormac Quinn to this position.

Type of Request: (Funding/Hiring):

Funding/Salary/Hourly Amount:

Name of Hire (if Applicable):

Grade/Step/Hours (PT/FT):

Start Date (beginning of pay period):

Post Probationary Increase (If applicable):

Any Additional Conditions of Employment or Funding Comments:

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

I move to approve the hire of Cormac Quinn as a Fulltime 40 hr Bailiff at \$17.00/hr effective August 21, 2023.

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

If not attached, explain:

Is equipment needed? ☐ Projector ☐ Internet/Wi Fi: ☐ Conference/Video ☐ No

Contact Information:

Email Address:

Phone Number:

AGENDA REQUEST FORM
www.jeffersoncountywv.org



Name: Jessica James

Department or Organization: **Jefferson County Commission**

Estimation of amount of time needed for appointment:

Date Requested – 1st Choice: **August 17, 2023**

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

Date Requested – 2nd Choice:

Subject (*Wording to be placed on agenda*): **Interviews/Appointments to the Jefferson County Deputy Sheriff Civil Service Commission – one unexpired term ending September 29, 2025.**

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

Is this a funding request? Y/N NO

If so, how much? \$

Provide exact financial impact/request:

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

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

If not attached, explain:

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

Contact information:

Email address:

Phone Number:

FOR COMMISSION STAFF USE ONLY – FINANCIAL IMPACT/RECOMMENDATION

not applicable

The Jefferson County Commission proposes to name person(s) to serve on the following Authorities, Boards, Commissions, or Committees on Thursday, August 3, 2023 or as soon thereafter as the Commission may decide:

Jefferson County Sheriff's Civil Service Commission - one unexpired term ending September 29, 2025.

Persons who may be interested in the above listed agency should submit a letter of interest and a resume or statement of qualifications to the Jefferson County Commission, P.O. Box 250, Charles Town, WV 25414, by 9:00 am on Thursday, August 3, 2023.

Additional information regarding these appointments may be obtained by calling the Commission Office at (304) 728-3284.

Jefferson County Civil Service Commission 2023

📌 Current Openings – one (1) unexpired term ending September 29, 2025

Interested Applicants

<i>Name</i>	<i>Info. Provided?</i>
DAVID KYZNER	Yes, hand-delivered 8/01/23

Jefferson County Commission

P.O. Box 250

Charles Town, WV 25414

27 July 2023

David Kyzner

313 Mountain Laurel Blvd.

Ranson, WV 25438

Commissioners:

Please accept this letter as notification of my interest in filling the unexpired term ending 29 September 2025 on the Jefferson County Sheriff's Civil Service Commission. On the next page you will find a brief resume outlining my interests in and qualifications for this position.

Respectfully,

A handwritten signature in black ink, appearing to read "David Kyzner", with a stylized flourish at the end.

David Kyzner

Tel: 703.850.6443

Email: dkyzner@aol.com

Received

AUG 01 2023

Jefferson County Commission

RESUME

DAVID KYZNER

EXPIERIENCE: Having resided in Ranson since 2014, I am now familiar with our community with a range of neighbors, contacts and friends. This would be an opportunity for me to give back to our adopted home, Jefferson County. My brother was a career LEO in Illinois affording me some understanding of what law enforcement does for the community and what a community needs from law enforcement.

From about 1981 to 2003, I was an intelligence officer for the federal government managing a range of responsibilities from operations to personnel. In 2003 I retired from the Senior Intelligence Service.

Most of my service time was spent in Africa, Europe and the Middle East but I also spent time in the Washington D.C. area and other domestic locatoins. Career highlights include managing offices abroad, managing operations for one of the continents above, and managing a global counterintelligence program. Duties included identifying and placing officers to support these specific programs in the context of a larger federal system as well as managing operations.

In about 2013 I became an independent contractor stepping back from management and focusing on operations abroad. From about 2007 to 2013 I was an advisor to special operations units from a broad range of military services and joint units.

From 1974 to 1981, I was a teacher in Illinois focused on children who had difficulty learning to read. During that time, I was also twice elected president of our local teachers' union providing me an opportunity to integrate work force and management needs and expectations.

MILITARY: USAF 1968 – 1971 cryptolinguist Viet Nam. Honorable discharge.

EDUCATION:

1997-98: M.S. in International Strategy and Planning from our
National War College, National Defense University, Washington D.C.

1974-1975 M.S. in Education Western Illinois University.

1971-1974 B.S. in English Western Illinois University

MEMBERSHIPS:

War College Alumni Association, Western Illinois Alumni Association,
American Legion Charles Town, Veterans of Foreign Wars Charles Town, a
few military unit alumni associations, and CIRA, an organization of retired
intelligence professionals.

BIO:

Born in Chicago on 23 January 1947.

Attended elementary and high school in the Chicago area.

Married to Marien Kyzner since 1976.

Hobbies include motorcycling and travel.

REFERENCES: Available on request.

JEFFERSON COUNTY COMMISSION

AGENDA REQUEST FORM

Name: Roger Goodwin

Department or Organization: Engineering, Planning & Zoning

Commission Meeting Date: 8/17/2023

Special Meeting Date (if necessary):

Subject (wording to be placed on agenda):

1) Partial release of Letter of Credit #522022 for RTD Properties, LLC-Lot 29 Burr Business Park (File #22-10-SP)

2) Partial release of Letter of Credit #521525 for Fellowship Bible Church, Phase 1B & 1D (File #19-6-SP)

Please provide a description of your request or presentation, including any background information:

1) Partial release of Letter of Credit #522022 with Jefferson Security Bank, Shepherdstown, WV for RTD Properties, LLC-Lot 29 Burr Business Park (File #22-10-SP)

2) Partial release of Letter of Credit #521525 with Jefferson Security Bank, Martinsburg, WV for Fellowship Bible Church, Phase 1B & 1D (File #19-6-SP)

Type of Request: (Funding/Hiring):

Funding/Salary/Hourly Amount:

Name of Hire (if Applicable):

Grade/Step/Hours (PT/FT):

Start Date (beginning of pay period):

Post Probationary Increase (If applicable):

Any Additional Conditions of Employment or Funding Comments:

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

1) I authorize a partial release of Letter of Credit #522022 with Jefferson Security Bank, Shepherdstown, WV in the amount of \$69,880.00 for RTD Properties, LLC-Lot 29 Burr Business Park (File #22-10-SP).

2) I authorize a partial release of Letter of Credit #521525 with Jefferson Security Bank, Martinsburg, WV in the amount of \$251,219.00 for Fellowship Bible Church, Phase 1B & 1D (File #19-6-SP).

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

If not attached, explain:

Is equipment needed? ☐ Projector ☐ Internet/Wi Fi: ☐ Conference/Video ☐ No

Contact Information:

Phone Number: 304-728-3257

Email Address:

engineering@jeffersoncountywv.org



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

Steve Stolipher

August 17, 2023

VICE PRESIDENT

Vacant

Mr. Karl J. Keller, EVP & Chief Credit Executive

Jefferson Security Bank

COMMISSIONER

Tricia Jackson

P. O. Box 35

Shepherdstown, West Virginia 25443

COMMISSIONER

Jennifer Krouse

**RE: Irrevocable Letter of Credit #522022 dated December 30, 2022, Construction Bond
Surety for RTD Properties, LLC – Lot 29 Burr Business Park (File #22-10-SP).**

COMMISSIONER

Jane Tabb

Dear Mr. Keller:

The Jefferson County Commission authorizes a partial release of \$69,880.00 from the construction bond amount for RTD Properties, LLC – Lot 29 Burr Business Park (File #22-10-SP) for a new construction bond amount of \$100,000.00. This project is located at 179 James Burr Boulevard. Work remaining to be completed is not limited to the following:

1. Landscaping
2. Grading & paving
3. Storm drains
4. Miscellaneous site work

In summary, you are hereby authorized to reduce the amount of the above referenced Irrevocable Letter of Credit, originally issued in amount of \$169,880.00. Please contact the Jefferson County Department of Engineering, Planning & Zoning - Office of Engineering at (304) 728-3257 if you have any questions.

Sincerely,

Steve Stolipher, President
Jefferson County Commission

cc: Mr. Johnny Dyer
Shur Solutions, LLC
179 James Burr Blvd.
Kearneysville, WV 25430
Department of Engineering, Planning & Zoning
Office of Engineering

BOND REDUCTION or RELEASE REQUEST - REPORT

Date Received: 08 / 08 / 2023 J.C.P.C. File No. 22 - 10-SP

Consultant/Engineer/Firm Name: TRIAD ENGINEERING

Mailing Address: 200 AVIATION DRIVE

City: WINCHESTER State: VA Zip: 22602

Contact Person: ERIC ISER Phone: 301+777-6400

Project/Subdivision Name: LOT 29 BULL BUSINESS PARK SITE PLAN

Section/Phase: _____ Lots: _____

Review Comments:

☒ The bond release reduction is Approved as Submitted. _____ The bond release/reduction request is Denied.
REVISO

_____ Add items/revise as shown per our comments on your attached bond release/reduction form & resubmit reduction/release request to our office for review and approval.

_____ Some site work has progressed beyond the required "milestone" site inspections that are to be performed by our office. As a result, you will need to schedule the inspections with our Land Development Inspector, and/or provide the certifications noted on the attached "Third-Party Certifications" checklist. Please collect all the required third-party certifications and submit them all at one time along with a copy of this report and the checklist.

_____ Bonding Policy & Unit Cost Figures attached for your use.

Comments: PER THE J.C. BONDING POLICY

THE BOND CAN NOT BE REDUCED TO
LESS THAN \$109,000.

Approved for:

BOND REDUCTION

Agustin
County Engineer

Date

Original Bond Amt. \$ 147,322 + 15% Cont. \$ 22,153 = Total Original Bond Amt. \$ 169,880

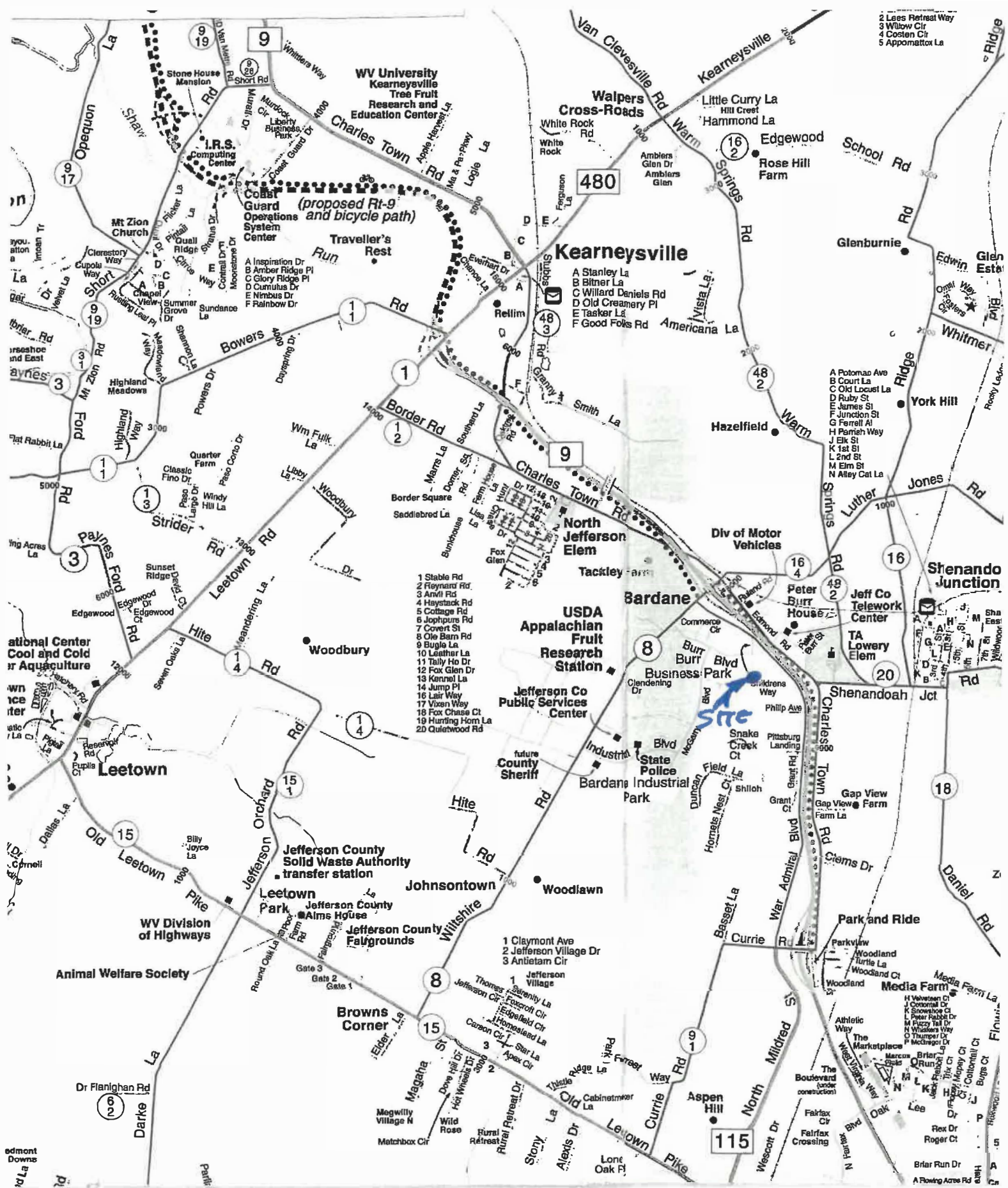
Total Current Bond Amount \$ 169,880.00

Cost of Work Remaining \$ 66,957.00 + Contingency Amount \$ 15,000.00

= Approved for Revised Bond Amount \$ 100,000.00

Reviewed By: JOSEPH W. KENT Title: L.O.I.

Signature: [Signature] Date: 08 / 08 / 2023





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
Steve Stolipher

August 17, 2023

VICE PRESIDENT
Vacant

Mr. Dustin T. Branner, SVP & Chief Commercial Lending Officer

Jefferson Security Bank

COMMISSIONER
Tricia Jackson

1861 Edwin Miller Blvd.

Martinsburg, WV 25404

COMMISSIONER
Jennifer Krouse

RE: Irrevocable Letter of Credit #521525 dated March 10, 2022, Construction Bond
Surety for Fellowship Bible Church, Phase 1B & 1D (File #19-6-SP).

COMMISSIONER
Jane Tabb

Dear Mr. Branner:

The Jefferson County Commission authorizes a partial release of \$251,219.00 from the construction bond amount for Fellowship Bible Church, Phase 1B & 1D (File #19-6-SP) for a new construction bond amount of \$223,677.00. This project is located at 160 Daniel Road. Work remaining to be completed is not limited to the following:

1. Erosion & Sediment Control Measures
2. Earthwork
3. Grading & paving
4. Storm water management
5. Landscaping
6. Miscellaneous site work

In summary, you are hereby authorized to reduce the amount of the above referenced Irrevocable Letter of Credit, originally issued in amount of \$474,896.00. Please contact the Jefferson County Department of Engineering, Planning & Zoning - Office of Engineering at (304) 728-3257 if you have any questions.

Sincerely,

Steve Stolipher, President
Jefferson County Commission

cc: Mr. Richard Beddow
Fellowship Bible Church
160 Daniels Road
Shenandoah Junction, WV 25442
Department of Engineering, Planning & Zoning
Office of Engineering

BOND REDUCTION or RELEASE REQUEST - REPORT

Date Received: 07 / 17 / 2023 J.C.P.C. File No. 19 - 6 - 5

Consultant/Engineer/Firm Name: JHA COMPANIES

Mailing Address: 362 W. BURK BLVD SUITE 2

City: KEARNEYVILLE State: WV Zip: 25430

Contact Person: JOE MAGUE Phone: 844-542-4757

Project/Subdivision Name: FELONY & RILEY CHURCH

Section/Phase: PHASE 1B & D Lots: _____

Review Comments:

- ☒ The bond release reduction is Approved as Submitted. _____ The bond release/reduction request is Denied.
- _____ Add items/revise as shown per our comments on your attached bond release/reduction form & resubmit reduction/release request to our office for review and approval.
- _____ Some site work has progressed beyond the required "milestone" site inspections that are to be performed by our office. As a result, you will need to schedule the inspections with our Land Development Inspector, and/or provide the certifications noted on the attached "Third-Party Certifications" checklist. Please collect all the required third-party certifications and submit them all at one time along with a copy of this report and the checklist.
- _____ Bonding Policy & Unit Cost Figures attached for your use.

Comments: ALL WORK REPRESENTED IN THIS REQUEST APPEARS TO BE COMPLETE, OR REMOVED BY RED-LINE METHOD.

Approved for:
Bond Reduction
By: [Signature] 07/27/23
County Engineer Date

Original Bond Amt. \$ 412,953 + 15% Cont. \$ 61,942 = Total Original Bond Amt. \$ 474,895

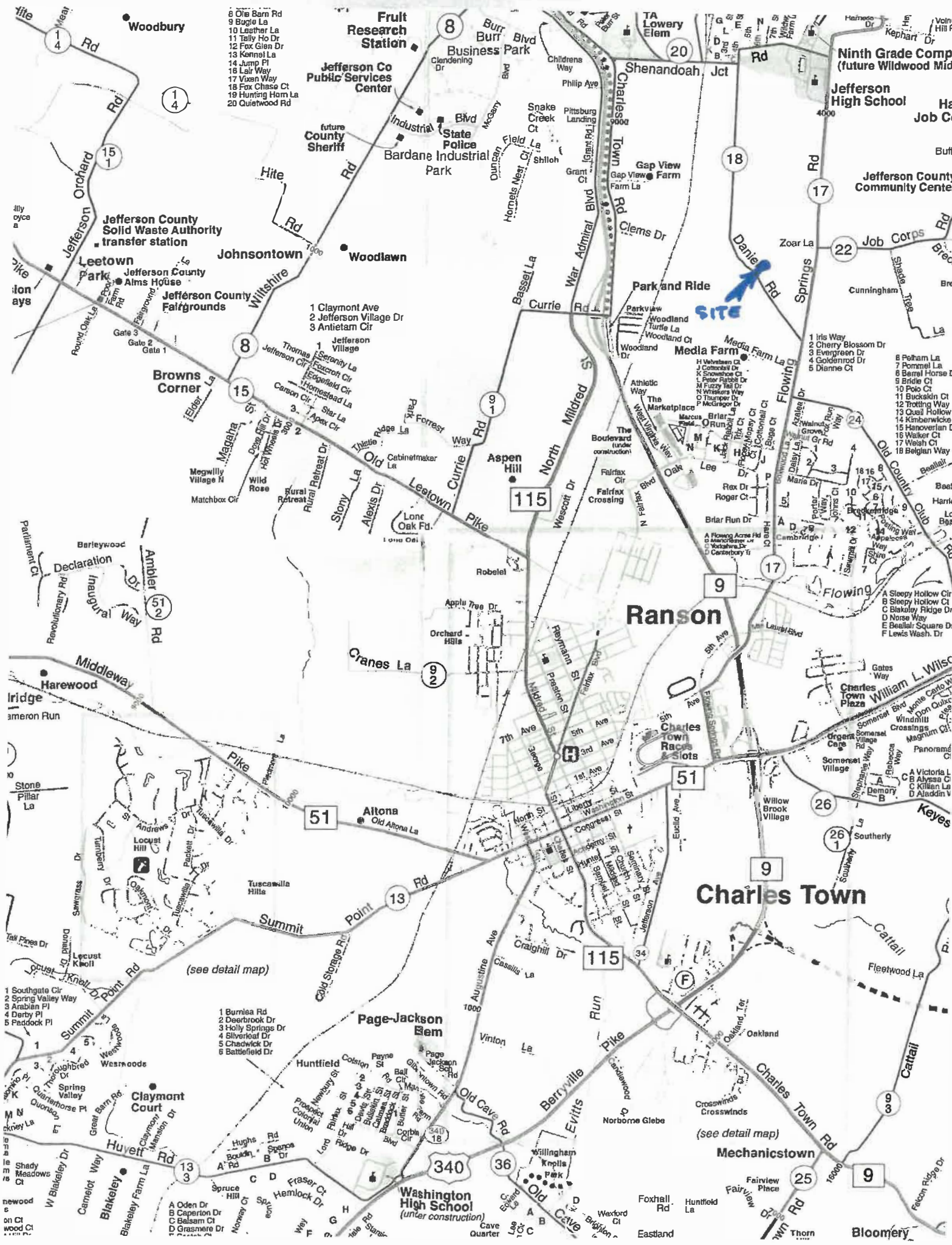
Total Current Bond Amount \$ 474,896.00

Cost of Work Remaining \$ 194,502.00 + Contingency Amount \$ 27,175.00

= Approved for Revised Bond Amount \$ 223,677.00

Reviewed By: JOSEPH W. KENT [Signature] Title: L.O.I.

Signature: [Signature] Date: 07 / 27 / 2023



JEFFERSON COUNTY COMMISSION

AGENDA REQUEST FORM

Name: Luke Seigfried, County Planner

Department or Organization: Engineering, Planning, and Zoning

Commission Meeting Date: August 17, 2023

Special Meeting Date (if necessary):

Subject (wording to be placed on agenda):

Quarterly status report of the 2045 Comprehensive Plan Update.

Please provide a description of your request or presentation, including any background information:

There are two Public Input Meetings coming up and the Land Use Public Survey. The Planning Commission decided to add an Agricultural Input meeting which will be on September 13th from 7-9 p.m. at Washington High School. The Second Public Input Meeting will be on September 18th from 7-9 p.m. at Jefferson High School. The Goals and Objectives survey has now concluded and Staff has prepared a report on the findings (attached). These events are all leading up to discussing Goals and Objectives at the Joint County and Planning Commission meeting on October, 5th.

Type of Request: (Funding/Hiring):

Funding/Salary/Hourly Amount:

Name of Hire (if Applicable):

Grade/Step/Hours (PT/FT):

Start Date (beginning of pay period):

Post Probationary Increase (If applicable):

Any Additional Conditions of Employment or Funding Comments:

Recommended Motion (type out wording of the motion 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 ☐ Internet/Wi Fi: ☐ Conference/Video ☒ No

Contact Information:

Phone Number:

Email Address:

JEFFERSON COUNTY COMMISSION AGENDA REQUEST FORM

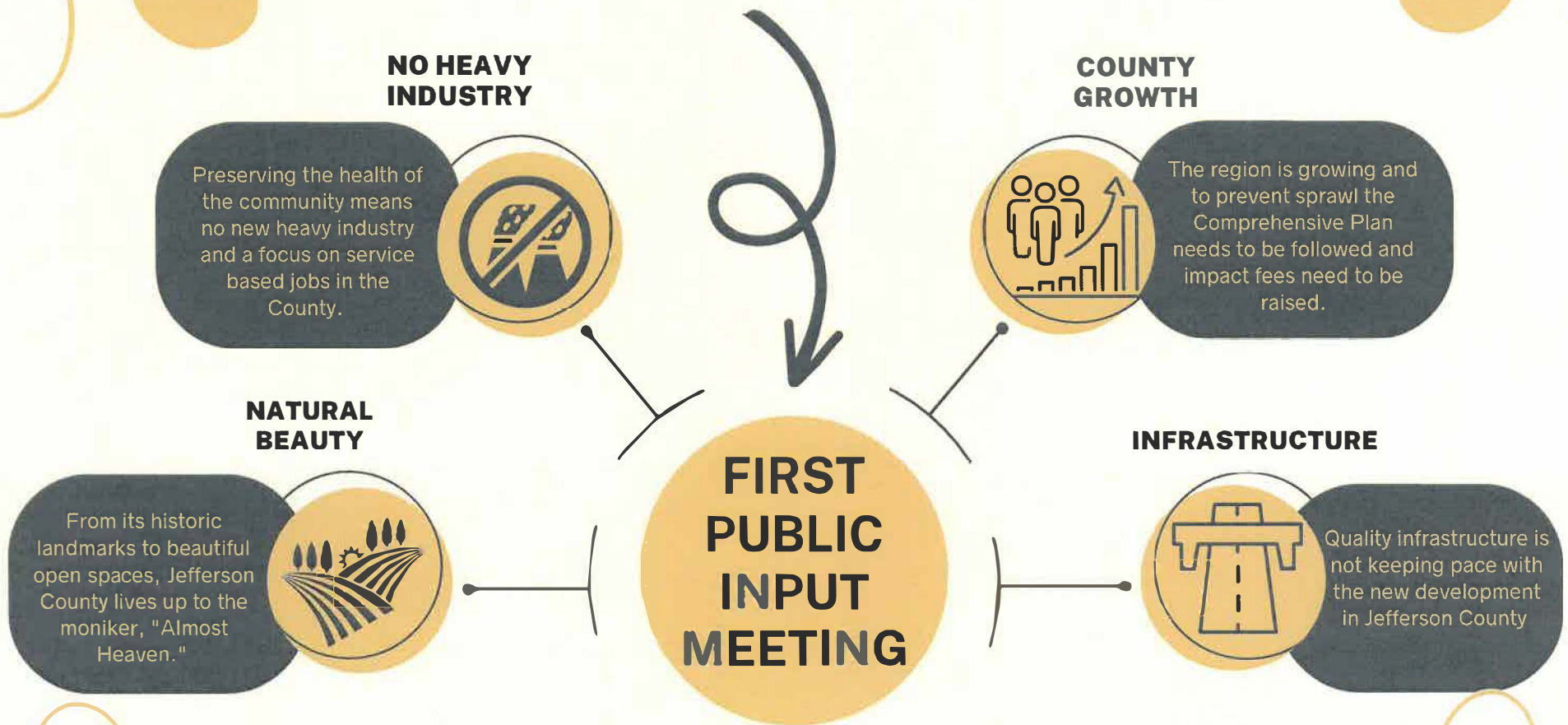
Additional Comments Page:

The Comprehensive Plan has several public input events over the next three months for everyone to contribute to the community planning process. In August, Planning Commission and Staff will have a booth with a community planning activity at the African American Cultural and Heritage Festival on August 19th and at the County Fair from the 21st until the 26th. During September there will be an Agricultural Input meeting on the 13th and the 2nd Public Input meeting on the 18th. Both of these meetings will be asking citizens to comment on the Comprehensive Plan Goals and propose Objectives within those Goals.

Planning Commission will then review these Goals and Objectives to prepare final recommendations for the Joint County and Planning Commission meeting on October 5th. October will also have the start of the Land Use survey.

Planning Commission and Staff has also been working on the Existing Land Use map and has prepared a report on the Goals and Objectives Survey.

WHAT WE HEARD FROM THE COMMUNITY



2045 COMPREHENSIVE PLAN UPDATE

SUMMARY OF THE GOALS AND OBJECTIVES PUBLIC SURVEY

As part of the 2045 Comprehensive Plan Update, Planning Commission has hosted several public outreach events to get input from the community. Public outreach is critical in writing a Comprehensive Plan to both gather information from the community, allow a forum for input, and create buy in to the plan. The First Public Input Meeting was on June 5th and was attended by 43 community members in person to provide comment on key issues in the County. The Goals and Objectives Public Survey was next and was open from June 21st until July 21st. By the end of the survey there were 1,158 respondents. The purpose of both of these events and upcoming events is to draft Goals and Objectives for the Comprehensive Plan.

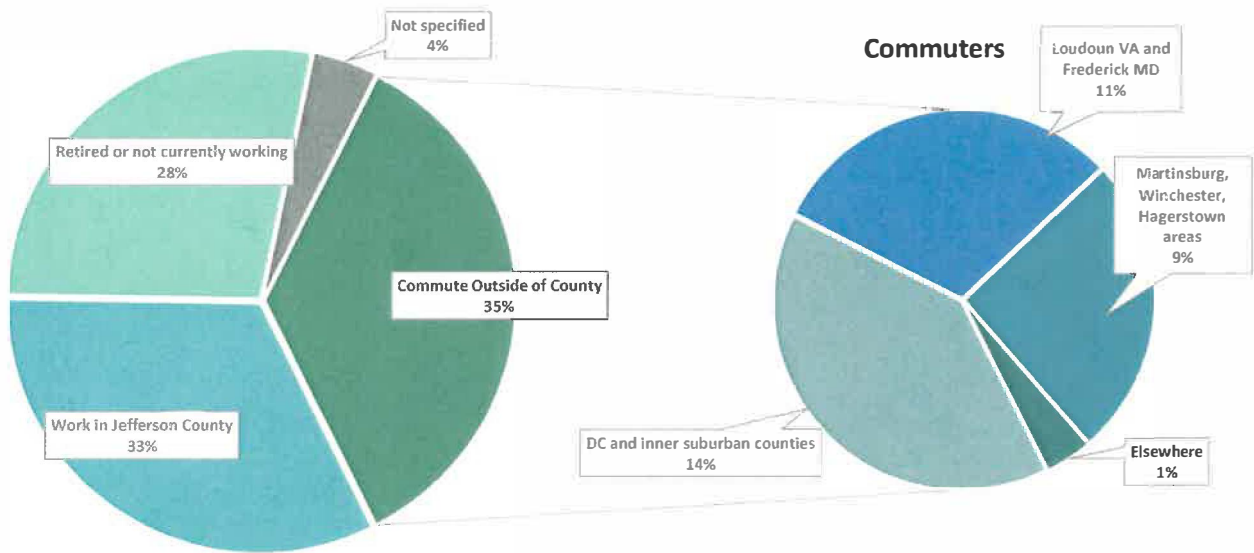
Key findings are presented below from both the First Public Input Meeting and the Goals and Objectives Public Survey. These are summaries of the gathered responses including three open response questions from the Goals and Objectives Survey.

Housing

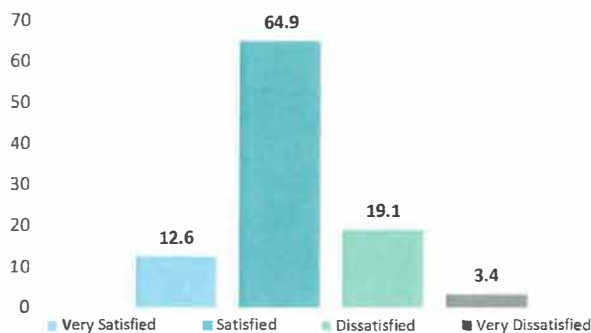


When asked what type of new housing should be seen in the County, respondents were able to select up to three choices. Fifty two percent of respondents prefer to see single family detached houses as new development. Age in place communities had the next most interest with forty six percent of respondents preferring their development. Around a fourth of respondents also mentioned some degree of denser developments including townhomes, small apartment buildings, and affordable homes.

A little more than a third of respondents commute to work outside of Jefferson County, heading to the District of Columbia, inner suburban counties around DC, and counties bordering Jefferson County.



Overall Satisfaction with Quality of Life



Percent Very Satisfied or Satisfied = 77.5%
National Average of Very Satisfied or Satisfied = 80%

The overall satisfaction with the quality of life in Jefferson County sits around the national average with seventy eight percent of respondents being Very Satisfied or Satisfied.

Respondents were most interested in actively protecting the watersheds in Jefferson County while retaining the rural and small town character and not developing agricultural land into commercial growth. Affordable housing also saw generally favorable results.

Do you agree or disagree with the statements below?	Score
A community should have low income and affordable housing.	2.75
It is important for teachers, 1 st responders, and nurses to live in the county they work in.	2.95
Jefferson County is a good place from which to commute to work.	2.37
It is important to have access to public transit to and from DC, such as the MARC train.	3.24
The county should develop a new business park to attract new commercial and/or industrial opportunities.	1.45
The rural and small town character of the county is important.	3.57
Agricultural land should be developed for non-agricultural commercial growth.	0.66
Jefferson should actively protect the health of the watersheds in the county.	3.72

Strongly Disagree = 0

Disagree = 1

Neutral = 2

Agree = 3

Strongly Agree = 4

ARE THERE ANY SPECIFIC CHANGES THAT HAVE TAKEN PLAN IN JEFFERSON COUNTY IN THE LAST 20 YEARS THAT YOU HAVE NOT LIKED?



POOR INFRASTRUCTURE DEVELOPMENT

Residents expressed worry over the new housing developments without adequate services including increasing traffic, access to utilities, and space in schools.

Comments included an interest in stopping sprawl and Jefferson County not duplicating the development patterns of neighboring counties.



EXPANSION OF HEAVY INDUSTRY

Opposition to heavy industry highlighted quality of life, environmental, and health concerns for residents of the county.

Rockwool in particular was cited as a problem in the county.



LOSS OF OPEN SPACE

Preserving traditional farmland and historic sites in the county was a significant theme among respondents.

Solar farms were also mentioned as replacing open spaces and reducing scenic views.



LACK OF LOCAL GOVERNMENT TRANSPARENCY

Residents voiced their concern over the lack of transparency in government decisions and decried poor planning regarding growth in the county.

Reduction in impact fees was also cited as a problem in light of development in the community.



HOUSING IN THE COMMUNITY

Negative housing changes include complaints about residential growth in general, resentment specifically of new townhouses, poor aesthetics of new housing, and lack of affordable housing.

The effect of tourism and short term rentals also were cited as detrimental to the community.

GOALS AND OBJECTIVES SURVEY RESPONSES

J E F F E R S O N C O U N T Y , W V

ARE THERE ANY SPECIFIC CHANGES THAT HAVE TAKEN PLACE IN JEFFERSON COUNTY IN THE LAST 20 YEARS THAT YOU HAVE LIKED?



GOALS AND OBJECTIVES SURVEY RESPONSES

J E F F E R S O N C O U N T Y , W V

**DO YOU HAVE ANY SPECIFIC COMMENTS
OR SUGGESTIONS YOU WOULD LIKE TO
MAKE REGARDING THE GOALS AND
OBJECTIVES OF JEFFERSON COUNTY
OVER THE NEXT 20 YEARS?**



**PRESERVING RURAL
CHARACTER**

Preserving the rural landscapes, natural beauty, and historical heritage of Jefferson County is critical.



**INFRASTRUCTURE AND
SERVICES**

In light of the growing population, residents want to see improving roads, public transportation, and healthcare facilities.



AFFORDABLE HOUSING

There is a lack of affordable housing opportunities in the county caused by pressures from growth in the region and short-term rentals.



EDUCATION

There need to be investments made into the school system to keep pace with surrounding counties and accomodate new students.



ECONOMIC DEVELOPMENT

Residents want to attract businesses that contribute to the local economy and provide local jobs.

GOALS AND OBJECTIVES SURVEY RESPONSES



COMMUNITY ENGAGEMENT AND TRANSPARENCY

Direct community involvement in policy making and an emphasis on transparency in decision making was called for.



RECREATION AND AMENITIES

Activities, amenities, and entertainment directed at youth and families is sorely lacking in the community and needs attention.



TOURISM

Jefferson County's history, natural beauty, and recreation opportunities are a major draw for tourists and a large part of the economy that needs to be promoted.



ENVIRONMENTAL CONSERVATION

Residents are concerned about the health of the watersheds, implementing green initiatives, and protecting the environment.



QUALITY OF LIFE AND SAFETY

There are large concerns over traffic safety, need for additional medical facilities in the county, and general quality of life improvements.

JEFFERSON COUNTY COMMISSION AGENDA REQUEST FORM

Name: Mike Sine

Department or Organization: ESA

Commission Meeting Date: 8/17/2023

Special Meeting Date (if necessary):

Subject (wording to be placed on agenda):

- 1)Use agreement related to potential purchase of SFD A31
2)MOU with Jefferson County VFDs 3)Transfer Part-time employee to Full-time

Please provide a description of your request or presentation, including any background information:

- 1)Request for approval of finalized Use Agreement between Jefferson County Commission/ESA and SFD as it relates to potential purchase of A31 and authorization to pursue contract for purchase of same.
2)Request for approval of finalized Memorandum of Understanding (MOU) between the Jefferson County Commission/ESA and the Jefferson County VFDs.
3)Request Ronnies Shutts be transferred from Part-time EMT I to Full-time EMT I

Type of Request: (Funding/Hiring): Hiring

Funding/Salary/Hourly Amount: \$19.67/hr

Name of Hire (if Applicable): Ronnie Shutts

Grade/Step/Hours (PT/FT): FT EMT I

Start Date (beginning of pay period): 8/13/2023

Post Probationary Increase (If applicable): yes to \$20.67 effective 12/03/2023

Any Additional Conditions of Employment or Funding Comments:

Budget neutral to fill full-time vacancy.

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

Move to approve transfer of Ronnie Shutts from part-time FF/EMT I to full-time FF/EMT I. This will be effective 8/13/2023. His rate will remain \$19.67/hr. Upon completion of the introductory period and meeting the requirements of AP1060 he will receive a promotion to FF/EMT III with a new pay rate of \$20.67/hr to be effective 12/03/2023.

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

If not attached, explain:

Is equipment needed? ☐ Projector ☐ Internet/Wi Fi: ☐ Conference/Video ☒ No

Contact Information: Mike Sine

Phone Number: 3047283287

Email Address:

msine@jcesa.org

JEFFERSON COUNTY COMMISSION AGENDA REQUEST FORM

Name: Mike Sine

Department or Organization: ESA

Commission Meeting Date: 08/17/2023

Special Meeting Date (if necessary):

Subject (wording to be placed on agenda):

Approval Purchase WiFi Modems for Heart Monitors

Please provide a description of your request or presentation, including any background information:

Each Heart monitor has a WiFi modem that transmits EKGs to hospitals and vital signs to our charting software. These devices were reported to be obsolete 5 years ago but still had the ability to be updated and used. We have found that these are no longer being supported and must be replaced. Quote is to replace all Agency owned units.

Type of Request: (Funding/Hiring): Funding

Funding/Salary/Hourly Amount: \$11953.56

Name of Hire (if Applicable): n/a

Grade/Step/Hours (PT/FT): n/a

Start Date (beginning of pay period): n/a

Post Probationary Increase (If applicable): n/a

Any Additional Conditions of Employment or Funding Comments:

ARPA, FY24 ESA budgets Capital or IT?

Recommended Motion (type out wording of the motion 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 ☐ Internet/Wi Fi: ☐ Conference/Video ☒ No

Contact Information: Mike Sine

Phone Number: 3047283287

Email Address:

msine@jcesa.org



Jefferson County Titan 3 Wifi Gateway Quote 08.10.23

Quote Number: 10758985

Version: 1

Prepared For: JEFFERSON COUNTY EMER SVCS AGENCY
Attn:

Rep: Mike Kane

Email: michael.kane@stryker.com

Phone Number:

Mobile: (207) 329-1745

Service Rep: Jacob Pyle

Email: jacob.pyle@stryker.com

Quote Date: 08/10/2023

Expiration Date: 09/09/2023

Contract Start: 08/10/2023

Contract End: 08/09/2024

Equipment Products:

#	Product	Description	U/M	Qty	Sell Price	Total
Equipment Total:						\$0.00

Data Solutions:

#	Product	Description	Qty	Sell Price	Total
1.0	21996-000109	Titan III WiFi Gateway	12	\$996.13	\$11,953.56
Data Solutions Total:					\$11,953.56

Price Totals:

Estimated Sales Tax (0.000%):	\$0.00
Freight/Shipping:	\$0.00
Grand Total:	\$11,953.56

Prices: In effect for 30 days

Terms: Net 30 Days

Terms and Conditions:

Deal Consummation: This is a quote and not a commitment. This quote is subject to final credit, pricing, and documentation approval. Legal documentation must be signed before your equipment can be delivered. Documentation will be provided upon completion of our review process and your selection of a payment schedule. Confidentiality Notice: Recipient will not disclose to any third party the terms of this quote or any other information, including any pricing or discounts, offered to be provided by Stryker to Recipient in connection with this quote, without Stryker's prior written approval, except as may be requested by law or by lawful order of any applicable government agency. A copy of Stryker Medical's terms and conditions can be found at https://techweb.stryker.com/Terms_Conditions/index.html.

**JEFFERSON COUNTY COMMISSION
AGENDA REQUEST FORM**

Name: Nathan Cochran

Department or Organization: Prosecuting Attorney's Office

Commission Meeting Date: August 17, 2021

Special Meeting Date (if necessary):

Subject (wording to be placed on agenda):

Report by legal counsel

Please provide a description of your request or presentation, including any background information:

See attached

Type of Request: (Funding/Hiring): N/A

Funding/Salary/Hourly Amount: N/A

Name of Hire (if Applicable): N/A

Grade/Step/Hours (PT/FT): N/A

Start Date (beginning of pay period): N/A

Post Probationary Increase (If applicable): N/A

Any Additional Conditions of Employment or Funding Comments:

N/A

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

N/A

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

Is equipment needed? ☐ Projector ☐ Internet/Wi Fi: ☐ Conference/Video ☒ No

Contact Information: Jaymee Houser

Phone Number: 304-728-3318

Email Address: jhouser@jcpawv.org

JEFFERSON COUNTY COMMISSION AGENDA REQUEST FORM

Additional Comments Page:

- a. Report by counsel on opioid case and consideration of recent developments in the case (Jefferson County Commission v. Purdue Pharmaceutical, et al. US District Court, Northern District of West Virginia, Civil Action #1:17-OP-45170, MDL 17-md-02804-DAP In Re: National Prescription Opiate Litigation; State of West Virginia ex rel. Patrick Morrisey, Attorney General v. Walgreens Boots Alliance, Inc., et al., Civil Action No. 20-C-82 PNM (W. Va. Cir.Ct. Putnam County) (the "West Virginia AG Action"), pending within In re: Opioid Litigation, Civil Action No. 21-C-9000 (W. Va. Cir. Ct. Kanawha County) and related matters.
- b. Discussion of legal issues and potential action regarding proposed Solar Text Amendment to the Jefferson County Zoning and Land Development Ordinance, File #ZTA22-01. Discussion of Jefferson County Circuit Court Civil Action No.'s 2021-C- 33 through 37 and Jefferson County Circuit Court Civil Action No.'s 2021-C-46 through 50, Jefferson County Circuit Court Civil Action No. CC-19-2022-C-6, Jefferson County Circuit Court Civil Action No. 2022-C-81, Jefferson County Circuit Court Civil Action No. 2022-C-103, 2022-C-14 and 2023-C-112, WV Supreme Court No.'s 21-0727, 21-0728, and 21- 0731 and WV Intermediate Court of Appeals No. to be assigned (appeal of Jefferson County Circuit Court Civil Action No. 2022-C-141).
- c. Consider matters involving or affecting the construction planning, or purchase, sale or lease of property.
- d. Discussion of wage issue regarding Deputy Sheriffs.
- f. Report by counsel on Jefferson County Circuit Court Case No. CC-19-2022-C-48.
- g. Discussion of minor boundary issue between Berkeley and Jefferson County.
- h. Report by counsel on United States District Court Case No. 3:23-CV-171.

JEFFERSON COUNTY COMMISSION AGENDA REQUEST FORM

Name: Makayla Zonfrilli

Department or Organization: County Commission

Commission Meeting Date: 08-17-2023

Special Meeting Date (if necessary):

Subject (wording to be placed on agenda):

County Administrator Report

Please provide a description of your request or presentation, including any background information:

No action needed - FYI - A copy of the JCESA's Book Keeping Procedures

No action needed - FYI - Action is being taken to transition the County of Jefferson's ESA bank accounts' authorized signer the County Administrator to President Commissioner.

SEE ADDITIONAL PAGE

Type of Request: (Funding/Hiring):

Funding/Salary/Hourly Amount:

Name of Hire (if Applicable):

Grade/Step/Hours (PT/FT):

Start Date (beginning of pay period):

Post Probationary Increase (If applicable):

Any Additional Conditions of Employment or Funding Comments:

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

Motion to approve the budget revisions for the State Auditor's office and adopt the associated resolution.

Motion to approve the internal budget revision for Planning and Zoning to transfer funds from 1440-4103 in the amount of \$14,000 to 1440-41802 Part Time / Extra Help.

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

If not attached, explain:

Is equipment needed? ☐ Projector ☐ Internet/Wi Fi: ☐ Conference/Video ☐ No

Contact Information: Makayla Zonfrilli

Phone Number: 304-268-8963

Email Address:

mzonfrilli@jeffersoncountywv.org

**JEFFERSON COUNTY COMMISSION
AGENDA REQUEST FORM**

Additional Comments Page:

No action needed - for review and consideration for the next meeting - The updated job description for a GIS/Tyler Munis Tech.

No action needed - FYI - update on County Departments

State Budget Revisions FY 2023-2024

Internal Budget Transfer for Planning and Zoning - budget neutral - administrative error correction

**Jefferson County Emergency Services Agency
Bookkeeping Procedures**

Key Members of Internal Control

Director - Mike Sine (ED)

Office Manager - Debbie Lancaster (OM)

Accountant - (ACMI)

County Administrator/Budget Director - (CA/BD)

Note:

Only ACMI has access to QuickBooks and the blank check stock. All checks require 2 signatures. Authorized signers on the account are ED and the Jefferson County Administrator. Signers should not sign any checks that have not been computer generated (i.e. handwritten). ACMI does have online access to County of Jefferson's JCESA bank account at BCT where transfers between County of Jefferson JCESA accounts can occur. BCT security settings do not allow ACMI to make transfers to external bank accounts.

Mail

All mail is delivered to the County of Jefferson JCESA office. OM will open the mail and sort the mail into 2 piles (Invoices and Checks Received/Cash Receipts).

Invoices

OM forwards the invoices to the ED to review the invoices for accuracy. All invoices that the ED approves for payment will be signed and emailed to ACMI. ACMI will record the invoice into the accounts payable module in QuickBooks and generate printed checks for all bills. Printed checks then will be packaged together with an envelope, a copy of the invoice and sent UPS to the attention of the ED. Once the ED receives the package, the ED will review the invoice and checks for accuracy and provide the first signature on the check. The ED will then notify the CA/BD that the checks are ready for signature. The CA/BD will arrive at JCESA office to review the invoice and provide the second signature on all checks. The checks will then be put in the envelope, apply postage to the envelope and put the payment in the mail.

ACMI will keep an electronically copy of the approved invoice and check stub filed by check number that can be provided as support for future reference.

Checks Received /Cash Receipts

OM will create deposit ticket. The deposit ticket, checks and support received will be scanned and emailed to ACMI. The OM will take the deposit to the bank. ACMI will enter deposits on a monthly basis into QuickBooks. ACMI will keep an electronic copy of the support provided the OM.

Payroll

All employment recruiting, hiring, firing is handled by JCESA Staff. Upon hiring, the OM will receive a completed W-4, I-9, WV/IT-104, approved pay rate letter and direct deposit authorization form from the

new hire. This packet will then be scanned and emailed to ACMI. ACMI will keep an electronic copy of the new hire packet for future reference. ACMI will enter employment information in QuickBooks payroll module.

ED and his Operations Staff creates the spreadsheet.

Payroll is paid every other Thursday by direct deposit only. Payroll has transitioned to match the County of Jefferson's regularly scheduled payroll. Paystubs are upload to QB workforce which all employees have a log in to view. Pay rates are not changed unless approved by the ED.

By the end of business on Monday of the payroll week the ED will emailed to ACMI the payroll spreadsheet which shows the amount of hours worked, holiday and vacation time by each employee will enter the information into the QuickBooks Payroll module.

Items to note.

1. Overtime is earned for hours worked over 96 per pay period. In a scenario where an employee utilized leave to complete the 96 hour shift 92 hours worked and 8 hours leave totals 100, but no OT is earned. 100 hours of regular time).
2. Holiday pay currently cannot be booked at comp time (see handbook) Full time personnel who work a holiday earn OT and those who do not get 8 hours regular time. Part timers who work the holiday get 4 hours regular time.

ACMI will have the payroll processed and email the QuickBooks payroll summary and excel spreadsheet to the **ED by Noon on Tuesday. By 3:30 on Tuesday**, the ED will respond that payroll is reviewed and approved. The approved payroll summary will then be kept by ACMI as support for future reference. Once approval is received from the ED, ACMI will suCA/BDit the payroll through QuickBooks. This will initiate the direct deposit and email the paystubs to each employee. All payroll liabilities will be paid electronically by ACMI in accordance with the respected due dates. All quarterly payroll tax returns will be prepared by ACMI and sent to the ED for signature.

Bank Reconciliation

Bank reconciliations are performed on all four bank accounts by ACMI on a monthly basis using QuickBooks.

MCA Revenue and Receivable

MCA should provide the process as to what they are doing. MCA makes deposits and will email deposit tickets to ACMI and OM. ACMI will record deposit tickets in QuickBooks. At the end of each month ACMI will record Ambulance billing revenue on the accrual basis based on reports provided by MCA.

PP&E

Throughout the year, as PP&E is purchased (amounts over \$5,000 and estimated to have a useful life of greater than 1 year, will go before the Commission) will be recorded to the fixed asset accounts. At year end the ACMI will inquire of the ED for any disposed throughout the year. ACMI will update the

depreciation schedule for additions and disposals and provide a journal entry to record the depreciation expenses.

Compensated Absences

On an annual basis ACMI will request the paid time off report from ED. Using current pay rates ACMI will calculate the total compensated absence liability and create a journal entry to record the change in QuickBooks. ACMI will keep an electronic copy of the approved paid time off report for future reference.

Long Term Debt

The loan payment is automatically withdrawn from the bank account on a monthly basis. At the beginning of each year, ACMI will calculate the current year interest expense. A reoccurring journal entry will be set up in QuickBooks to record the automatic withdraw (loan payment) and post 1/12 of the year's interest expense on the 20st of each month. ACMI will keep an electronic copy of the amortization schedule and journal entry for future reference.

Fund balance

At the end of the fiscal year ACMI will inquire of the ED as to any new items that have been "Earmarked" for special purposes. At year end ACMI will create a journal entry to adjust fund balance to the list provided by the ED. ACMI will keep an electronic copy of the approved list and journal entry for future reference.

Reporting

On a monthly basis **by the third Wednesday of each month** ACMI will update the report spreadsheet (budget to actual) and send the ED an excel sheet of all income and expense for the month.

Reports for FY2024 will come to the ED and CA/BD beginning with the September 1, 2023 date after some expenses have begun to incur for the new FY.

Narrative: Planning is Zonning's part time assistance was put into salaries and wages. This will be an administrative correction - budget nuetral move.

[illegible]

Date Submitted to County Commission: _____
Date Approved: _____
Authorizing Signature: _____

Jefferson County, West Virginia

Job Description

Position Title:	GIS Technician & Office Administrator 2	Grade Level:	5
Department:	Information Technology	Date:	January 2022
Reports to:	GIS Coordinator	FLSA Status:	Non Exempt

Statement of Duties: Most of the duties assigned to the GIS Technician (Level 2) are routine, involving heavy amounts of database entry and management and the eventual generation of maps and tables from this data. The technician does little interpretation after the data has been stored in the database software. Outside the main responsibilities of database entry and mapping, the technician will also complete work relating to: digitizing, math, GPS collection, and technical writing. Employee collects, edits, manipulates, transforms, queries, maps, and assures quality of most GIS and Tabular data in the Jefferson County Enterprise GIS. This position also assists other departments with their mapping projects through performance of basic data maintenance and visualization.

In addition, employee is also responsible for the administrative duties of the department, including but not limited to, budget tracking, scheduling, purchasing etc. The employee will also handle day-to-day inquiries from the public and staff related to GIS & Addressing issues & policies. Employee is required to perform all similar or related duties.

Supervision Required: Under general supervision of the GIS Coordinator, the employee is familiar with the work routine and uses initiative in carrying out recurring assignments independently with specific instruction. The supervisor provides additional, specific instruction for new, difficult, or unusual assignments, including suggested work methods. The employee is expected to recognize instances which are out of the ordinary and which do not fall within existing instructions; the employee is then expected to seek advice and further instructions. Reviews and checks of the employee's work are applied to an extent sufficient to keep the supervisor aware of progress, and to insure that completed work and methods used are technically accurate and that instructions are being followed.

Supervisory Responsibility: Employee is not regularly required to supervise others.

Confidentiality: Employee has access to confidential information of the department.

Accountability: Consequences of errors or poor judgment may include missed deadlines, time loss, and adverse public relations.

Judgment: Numerous standardized practices, procedures, or general instructions govern the work.

Complexity: The work consists of a variety of duties which generally follow standardized practices, procedures, regulations, or guidelines. The sequence of work and/or the procedures followed vary according to the nature of the transaction and/or the information involved, or sought, in a particular situation.

Jefferson County, West Virginia

Job Description

Work Environment: Work is performed in an office environment with some field work required.

Nature and Purpose of Relationships: Relationships are occasional with co-workers and the public. Ordinary, professional courtesy or tact may be required to handle basic customer requests.

Occupational Risk: Duties generally do not present occupational risk to the employee. Minor injury could occur, however, through employee failure to properly follow safety precautions or procedures. Examples of injury include minor bruises from falls, minor cuts or burns, or minor muscular strains from lifting, pushing or carrying heavy equipment or work materials.

Essential Functions:

The essential functions or duties listed below are intended only as illustrations of the various type of work that may be performed. The omission of specific statements of duties does not exclude them from the position if the work is similar, related, or a logical assignment to the position.

1. Collect, input, and edit GIS data for general layers: buildings, driveways, hydrants, etc.
2. Operate GIS system to query data, edit or add basic features, or create records from external digital and analog sources. Generate reports, documentation, metadata, cartography, visualization, maps, illustrations, diagrams, etc. to assist in department or county operations.
3. Review own information to ensure the accuracy of data being entered into the system.
4. Assist county departments with GIS projects and maps.
5. Relate or Join non-geographic attribute data to GIS data layers.
6. Perform database maintenance for GIS, Excel, and other programs used by the department.
7. Utilize Global Positioning Systems (GPS) to mark important features in the field for location purposes. Performs field locations of new roads and locations of structures as needed.
8. Interpret and explain aerial photographs.
9. Provide seamless customer service to all users of the GIS and mapping systems within the County, members of the public, other departments, elected officials, and governmental agencies.
10. Interpret and enforce E9-1-1 Addressing Ordinance as duly assigned officer.
11. Maintain GIS Office Policies, Procedures, Guidelines, annual & monthly reports, etc.
12. Create purchase orders, track invoicing, and annual budget.

IT Department
GIS Technician lvl 2
Jan 2022

Jefferson County, West Virginia Job Description

13. Purchase and billing of new street signs; coordination of street sign maintenance and installation.
14. Coordinate office calendar, staff meetings, and handle communication.
15. Coordinate maintenance of office equipment, and maintain a full stock of office supplies.
16. Perform other duties as assigned.

Jefferson County, West Virginia

Job Description

Recommended Minimum Qualifications:

Education and Experience: Preferred to have a Bachelor's degree in GIS, Geography, Information Technology, or related field and minimum one to three (1-3) years of related experience; or any equivalent combination of education, training and experience which provides the required knowledge, skills and abilities to perform the essential functions of the job.

Special Requirements: Must have a valid West Virginia Operator's License prior to appointment.

Knowledge, Abilities and Skill

Knowledge: Understand, import, export and manipulate various digital GIS data formats like Geodatabases, shapefiles, AutoCAD DWG/DXF, ArcPro, raster imagery, tables, etc. Understand relational databases. Utilize typical Microsoft Office software in a Windows environment.

Abilities: Manage time and projects successfully and efficiently. Work alone or within a team with minimal supervision.

Skills: Advanced technical computer skills, specific training in GIS software in use at Jefferson County (ArcGIS) and higher education in Geographic and/or Computer Science.

Physical and Mental Requirements

The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the position's essential functions.

Physical Skills: Little or no physical demands are required to perform the work. Work effort principally involves sitting to perform work tasks, with intermittent periods of stooping, walking, and standing. There may also be some occasional lifting of objects such as ledger books, photocopy, and computer paper.

Motor Skills: Position requires minimal motor skills for activities such as: operating a personal computer and/or most other office equipment, typing and/or word processing, filing, moving objects, sorting of papers, or operating a motor vehicle.

Visual Skills: Position requires routine reading of documents, maps, and reports for understanding; employee is required to distinguish colors.

Jefferson County, West Virginia Job Description

Position Title:	Office Administrator 2 – GIS/Tyler Tech	Grade Level:	5 - \$60,300
Department:	Information Technology	Date:	Aug. 2023
Reports to:	Director of Information Technology	FLSA Status:	Exempt

Statement of Duties: Most of the duties assigned to the Office Administrator 2 – GIS/Tyler Tech (Level 2) are routine, involving heavy amounts of database entry and systems management for GIS and Tyler MUNIS software. Outside the main responsibilities of database entry and mapping, the Office Administrator 2 – GIS/Tyler Tech (Level 2) will also complete work relating to: the systems administration of Tyler MUNIS software to include creating workflows, administering and managing permissions, and working with the Budget Director and IT Director on MUNIS training. Additional duties will include digitizing, math, GPS collection, and technical writing. Employee collects, edits, manipulates, transforms, queries, maps, and assures quality of most GIS and Tabular data in the Jefferson County Enterprise GIS. This position also assists other departments with their mapping projects and coordinates Tyler MUNIS systems administration needs through performance of basic data maintenance and visualization.

In addition, employee is also responsible for the administrative duties of the department, including but not limited to, budget tracking, scheduling, purchasing etc. The employee will also handle day-to-day inquiries from the public and staff related to GIS & Addressing issues & policies. Employee is required to perform all similar or related duties.

Supervision Required: Under general supervision of the Director of Information Technology with consultation and cooperative work with the Budget Director and County Administrator on Tyler MUNIS systems administration in collaboration and with the permission of the Director of IT.

Supervisory Responsibility: Employee is not regularly required to supervise others.

Confidentiality: Employee has access to confidential information of the department.

Accountability: Consequences of errors or poor judgment may include missed deadlines, time loss, and adverse public relations.

Judgment: Numerous standardized practices, procedures, or general instructions govern the work.

Complexity: The work consists of a variety of duties which generally follow standardized practices, procedures, regulations, or guidelines. The sequence of work and/or the procedures followed vary according to the nature of the transaction and/or the information involved, or sought, in a particular situation.

Work Environment: Work is performed in an office environment with some field work required.

Jefferson County, West Virginia

Job Description

Nature and Purpose of Relationships: Relationships are occasional with co-workers and the public. Ordinary, professional courtesy or tact may be required to handle basic customer requests.

Occupational Risk: Duties generally do not present occupational risk to the employee. Minor injury could occur, however, through employee failure to properly follow safety precautions or procedures. Examples of injury include minor bruises from falls, minor cuts or burns, or minor muscular strains from lifting, pushing or carrying heavy equipment or work materials.

Essential Functions:

The essential functions or duties listed below are intended only as illustrations of the various type of work that may be performed. The omission of specific statements of duties does not exclude them from the position if the work is similar, related, or a logical assignment to the position.

1. Collect, input, and edit GIS data for general layers: buildings, driveways, hydrants, etc.
2. Operate GIS system to query data, edit or add basic features, or create records from external digital and analog sources. Generate reports, documentation, metadata, cartography, visualization, maps, illustrations, diagrams, etc. to assist in department or county operations.
3. Office administrative functions – invoicing, budget monitoring, scheduling, training, etc.
4. Tyler MUNIS software systems administration
 - a. Granting and reviewing permissions, creating and editing workflows, coordinating training, etc.
5. Review own information to ensure the accuracy of data being entered into the system.
6. Assist county departments with GIS projects and maps.
7. Relate or Join non-geographic attribute data to GIS data layers.
8. Perform database maintenance for GIS, Excel, and other programs used by the department.
9. Utilize Global Positioning Systems (GPS) to mark important features in the field for location purposes. Performs field locations of new roads and locations of structures as needed.
10. Interpret and explain aerial photographs.
11. Provide seamless customer service to all users of the GIS and mapping systems and Tyler MUNIS system administration users (County Clerk's office/County Commissions office, department heads, and associated committees and boards such as JCDA, Parks and Rec, Land Commission, Health Dept., etc.) within the County, members of the public, other departments, elected officials, and governmental agencies.

Jefferson County, West Virginia Job Description

12. Interpret and enforce E9-1-1 Addressing Ordinance as duly assigned officer.
13. Maintain GIS Office Policies, Procedures, Guidelines, annual & monthly reports, etc.
14. Create purchase orders, track invoicing, and annual budget.
15. Purchase and billing of new street signs; coordination of street sign maintenance and installation.
16. Coordinate office calendar, staff meetings, and handle communication.
17. Coordinate maintenance of office equipment, and maintain a full stock of office supplies.
18. Perform other duties as assigned.

Jefferson County, West Virginia

Job Description

Recommended Minimum Qualifications:

Education and Experience: Preferred to have a Bachelor's degree in GIS, Geography, Information Technology, or related field and minimum one to three (1-3) years of related experience; at least 2 years of experience in office administration functions; at least 1 year of Tyler MUNIS software systems management experience; or any equivalent combination of education, training and experience which provides the required knowledge, skills and abilities to perform the essential functions of the job.

Special Requirements: Must have a valid West Virginia Operator's License prior to appointment.

Knowledge, Abilities and Skill

Knowledge: Understand, import, export and manipulate various digital GIS data formats like Geodatabases, shapefiles, AutoCAD DWG/DXF, ArcPro, raster imagery, tables, etc. Understand relational databases. Utilize typical Microsoft Office software in a Windows environment. Knowledge of Tyler Technologies and the Tyler MUNIS Software Systems Administration.

Abilities: Manage time and projects successfully and efficiently. Work alone or within a team with minimal supervision.

Skills: Advanced technical computer skills, specific training in GIS software in use at Jefferson County (ArcGIS) and higher education in Geographic and/or Computer Science.

Physical and Mental Requirements

The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the position's essential functions.

Physical Skills: Little or no physical demands are required to perform the work. Work effort principally involves sitting to perform work tasks, with intermittent periods of stooping, walking, and standing. There may also be some occasional lifting of objects such as ledger books, photocopy, and computer paper.

Motor Skills: Position requires minimal motor skills for activities such as: operating a personal computer and/or most other office equipment, typing and/or word processing, filing, moving objects, sorting of papers, or operating a motor vehicle.

Visual Skills: Position requires routine reading of documents, maps, and reports for understanding; employee is required to distinguish colors.

YTD Available Budget Report



Account Number	Account Desc	Original Budget	Transfers	Revised Budget	YTD Actuals	Encumbrances	Available Budget	% Used
001 GENERAL FUND		133,213.00	0.00	133,213.00	25,943.48	0.00	107,269.52	19.47 %
412 AGRICULTURAL AGENT		133,213.00	0.00	133,213.00	25,943.48	0.00	107,269.52	19.47 %
001412 AG AGENT		133,213.00	0.00	133,213.00	25,943.48	0.00	107,269.52	19.47 %
001412 410300	WAGES	85,223.00	0.00	85,223.00	6,883.40	0.00	78,339.60	8.08%
001412 410400	FICA	5,284.00	0.00	5,284.00	390.42	0.00	4,893.58	7.38%
001412 410401	MEDICARE	1,236.00	0.00	1,236.00	91.31	0.00	1,144.69	7.36%
001412 410500	HEALTH INS	23,331.00	0.00	23,331.00	1,843.72	0.00	21,487.28	7.90%
001412 410599	HLTH INS C	(23,331.00)	0.00	(23,331.00)	0.00	0.00	(23,331.00)	0.00%
001412 410600	RETIREMT	7,670.00	0.00	7,670.00	619.50	0.00	7,050.50	8.08%
001412 410801	OVERTIME	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001412 421100	TELEPHONE	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001412 421200	PRINTING	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001412 421400	TRAVEL	5,000.00	0.00	5,000.00	453.26	0.00	4,546.74	9.06%
001412 421600	MR EQUIP	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00	0.00%
001412 421900	EQPT RENTL	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001412 422000	ADV/LG PUB	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001412 422200	DUES SBSCR	150.00	0.00	150.00	0.00	0.00	150.00	0.00%
001412 423000	CONT SVCS	6,950.00	0.00	6,950.00	861.87	0.00	6,088.13	12.40%
001412 434100	MAT SUPP	2,500.00	0.00	2,500.00	0.00	0.00	2,500.00	0.00%
001412 434100 COVID	MAT SUPP	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001412 435400	COMP HRDWR	3,400.00	0.00	3,400.00	0.00	0.00	3,400.00	0.00%
001412 449999	PCARD	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001412 456700	TRF OTH GV	14,800.00	0.00	14,800.00	14,800.00	0.00	0.00	100.00%
001412 456800	CONT-OTH	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Grand Total:		133,213.00	0.00	133,213.00	25,943.48	0.00	107,269.52	19.47 %

YTD Available Budget Report



Account Number	Account Desc	Original Budget	Transfers	Revised Budget	YTD Actuals	Encumbrances	Available Budget	% Used
001 GENERAL FUND		11,000.00	0.00	11,000.00	0.00	0.00	11,000.00	0.00 %
421 CIVIL SERVICE COMMISSION		11,000.00	0.00	11,000.00	0.00	0.00	11,000.00	0.00 %
001421 CIV SVC CM		11,000.00	0.00	11,000.00	0.00	0.00	11,000.00	0.00 %
001421 410300	WAGES	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001421 410400	FICA	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001421 410401	MEDICARE	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001421 410500	HEALTH INS	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001421 410599	HLTH INS C	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001421 410600	RETIREMT	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001421 410801	OVERTIME	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001421 410802	PT/EX HELP	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001421 421200	PRINTING	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001421 421400	TRAVEL	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00	0.00%
001421 421800	POSTAGE	500.00	0.00	500.00	0.00	0.00	500.00	0.00%
001421 422000	ADV/LG PUB	1,500.00	0.00	1,500.00	0.00	0.00	1,500.00	0.00%
001421 422100	TRNG/ EDUC	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00	0.00%
001421 422200	DUES SBSCR	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001421 422300	PROF SVCS	3,000.00	0.00	3,000.00	0.00	0.00	3,000.00	0.00%
001421 423000	CONT SVCS	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00	0.00%
001421 434100	MAT SUPP	3,000.00	0.00	3,000.00	0.00	0.00	3,000.00	0.00%
001421 435400	COMP HRDWR	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001421 449999	PCARD	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Grand Total:		11,000.00	0.00	11,000.00	0.00	0.00	11,000.00	0.00 %

YTD Available Budget Report



Account Number	Account Desc	Original Budget	Transfers	Revised Budget	YTD Actuals	Encumbrances	Available Budget	% Used
001 GENERAL FUND		315,681.00	0.00	315,681.00	11,521.02	0.00	304,159.98	3.65 %
413 ELECTIONS COUNTY CLERK		315,681.00	0.00	315,681.00	11,521.02	0.00	304,159.98	3.65 %
001413 ELC CO CLK		315,681.00	0.00	315,681.00	11,521.02	0.00	304,159.98	3.65 %
001413 410300	WAGES	107,239.00	0.00	107,239.00	8,249.01	0.00	98,989.99	7.69%
001413 410400	FICA	6,649.00	0.00	6,649.00	477.35	0.00	6,171.65	7.17%
001413 410401	MEDICARE	1,555.00	0.00	1,555.00	111.64	0.00	1,443.36	7.20%
001413 410500	HEALTH INS	10,971.45	0.00	10,971.45	1,816.60	0.00	9,154.85	16.56%
001413 410599	HLTH INS C	(10,971.45)	0.00	(10,971.45)	0.00	0.00	(10,971.45)	0.00%
001413 410600	RETIREMT	9,652.00	0.00	9,652.00	742.42	0.00	8,909.58	7.69%
001413 410801	OVERTIME	10,000.00	0.00	10,000.00	0.00	0.00	10,000.00	0.00%
001413 410802	PT/EX HELP	63,000.00	0.00	63,000.00	0.00	0.00	63,000.00	0.00%
001413 421100	TELEPHONE	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001413 421200	PRINTING	1,450.00	0.00	1,450.00	0.00	0.00	1,450.00	0.00%
001413 421400	TRAVEL	3,400.00	0.00	3,400.00	124.00	0.00	3,276.00	3.65%
001413 421600	MR EQUIP	44,336.00	0.00	44,336.00	0.00	0.00	44,336.00	0.00%
001413 421800	POSTAGE	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001413 421800 COVID	POSTAGE	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001413 421900	EQPT RENTL	4,800.00	0.00	4,800.00	0.00	0.00	4,800.00	0.00%
001413 422000	ADV/LG PUB	2,800.00	0.00	2,800.00	0.00	0.00	2,800.00	0.00%
001413 422100	TRNG/ EDUC	3,000.00	0.00	3,000.00	0.00	0.00	3,000.00	0.00%
001413 422300	PROF SVCS	5,000.00	0.00	5,000.00	0.00	0.00	5,000.00	0.00%
001413 423000	CONT SVCS	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001413 434100	MAT SUPP	52,800.00	0.00	52,800.00	0.00	0.00	52,800.00	0.00%
001413 434100 COVID	MAT SUPP	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001413 435300	COMP SFTWR	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001413 435400	COMP HRDWR	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001413 435400 G1960	COMP HRDWR	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001413 435500	IT SUPPORT	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001413 435600	LIC ANL FE	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001413 445900	CO-EQPT	0.00	0.00	0.00	0.00	0.00	0.00	0.00%

YTD Available Budget Report



Account Number	Account Desc	Original Budget	Transfers	Revised Budget	YTD Actuals	Encumbrances	Available Budget	% Used
001 GENERAL FUND		315,681.00	0.00	315,681.00	11,521.02	0.00	304,159.98	3.65 %
001413 449999	PCARD	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Grand Total:		315,681.00	0.00	315,681.00	11,521.02	0.00	304,159.98	3.65 %

YTD Available Budget Report



Account Number	Account Desc	Original Budget	Transfers	Revised Budget	YTD Actuals	Encumbrances	Available Budget	% Used
001 GENERAL FUND		3,200.00	0.00	3,200.00	0.00	0.00	3,200.00	0.00 %
415 MAGISTRATE COURT		3,200.00	0.00	3,200.00	0.00	0.00	3,200.00	0.00 %
001415 MAG CT		3,200.00	0.00	3,200.00	0.00	0.00	3,200.00	0.00 %
001415 421100	TELEPHONE	3,200.00	0.00	3,200.00	0.00	0.00	3,200.00	0.00%
Grand Total:		3,200.00	0.00	3,200.00	0.00	0.00	3,200.00	0.00 %

YTD Available Budget Report



Account Number	Account Desc	Original Budget	Transfers	Revised Budget	YTD Actuals	Encumbrances	Available Budget	% Used
001 GENERAL FUND		295,343.00	0.00	295,343.00	22,701.61	0.00	272,641.39	7.69 %
716 ANIMAL CONTROL		295,343.00	0.00	295,343.00	22,701.61	0.00	272,641.39	7.69 %
001716 ANIMAL CTL		295,343.00	0.00	295,343.00	22,701.61	0.00	272,641.39	7.69 %
001716 410300	WAGES	212,961.00	0.00	212,961.00	13,060.97	0.00	199,900.03	6.13%
001716 410400	FICA	13,668.00	0.00	13,668.00	1,070.67	0.00	12,597.33	7.84%
001716 410401	MEDICARE	3,197.00	0.00	3,197.00	250.42	0.00	2,946.58	7.82%
001716 410500	HEALTH INS	43,243.20	0.00	43,243.20	1,799.09	0.00	41,444.11	4.16%
001716 410599	HLTH INS C	(43,243.20)	0.00	(43,243.20)	0.00	0.00	(43,243.20)	0.00%
001716 410600	RETIREMT	20,090.00	0.00	20,090.00	1,572.99	0.00	18,517.01	7.83%
001716 410801	OVERTIME	12,727.00	0.00	12,727.00	4,416.84	0.00	8,310.16	34.71%
001716 410802	PT/EX HELP	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001716 421100	TELEPHONE	3,500.00	0.00	3,500.00	0.00	0.00	3,500.00	0.00%
001716 421200	PRINTING	750.00	0.00	750.00	0.00	0.00	750.00	0.00%
001716 421301	ELECTY	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001716 421302	FUEL OIL	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001716 421303	WAT SEW	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001716 421304	OTH UTIL	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001716 421400	TRAVEL	3,000.00	0.00	3,000.00	318.50	0.00	2,681.50	10.60%
001716 421500	MR BLD GRN	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001716 421600	MR EQUIP	0.00	0.00	0.00	77.39	0.00	(77.39)	100.00%
001716 421700	MR AUTO	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001716 421900	EQPT RENTL	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001716 422000	ADV/LG PUB	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00	0.00%
001716 422100	TRNG/ EDUC	2,500.00	0.00	2,500.00	0.00	0.00	2,500.00	0.00%
001716 422200	DUES SBSCR	450.00	0.00	450.00	0.00	0.00	450.00	0.00%
001716 422300	PROF SVCS	10,000.00	0.00	10,000.00	0.00	0.00	10,000.00	0.00%
001716 422300 G1930	PROF SVCS	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001716 422300 G2130	PROF SVCS	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001716 423000	CONT SVCS	2,000.00	0.00	2,000.00	134.74	0.00	1,865.26	6.75%
001716 434100	MAT SUPP	6,000.00	0.00	6,000.00	0.00	0.00	6,000.00	0.00%

YTD Available Budget Report

Account Number	Account Desc	Original Budget	Transfers	Revised Budget	YTD Actuals	Encumbrances	Available Budget	% Used
001 GENERAL FUND		295,343.00	0.00	295,343.00	22,701.61	0.00	272,641.39	7.69 %
001716 434100 COVID	MAT SUPP	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001716 434300	AUTO SUPP	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00	0.00%
001716 434500	UNIFORMS	2,500.00	0.00	2,500.00	0.00	0.00	2,500.00	0.00%
001716 435300	COMP SFTWR	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001716 435400	COMP HRDWR	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001716 435500	IT SUPPORT	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001716 435600	LIC ANL FE	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001716 445900	CO-EQPT	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001716 449999	PCARD	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Grand Total:		295,343.00	0.00	295,343.00	22,701.61	0.00	272,641.39	7.69 %

YTD Available Budget Report



Account Number	Account Desc	Original Budget	Transfers	Revised Budget	YTD Actuals	Encumbrances	Available Budget	% Used
001 GENERAL FUND		13,132.00	0.00	13,132.00	1,707.44	0.00	11,424.56	13.00 %
903 ARTS AND HUMANITIES		13,132.00	0.00	13,132.00	1,707.44	0.00	11,424.56	13.00 %
001903 ARTS		13,132.00	0.00	13,132.00	1,707.44	0.00	11,424.56	13.00 %
001903 456700	TRF OTH GV	13,132.00	0.00	13,132.00	1,707.44	0.00	11,424.56	13.00%
001903 456777	TRF O/ARPA	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Grand Total:		13,132.00	0.00	13,132.00	1,707.44	0.00	11,424.56	13.00 %

YTD Available Budget Report

Account Number	Account Desc	Original Budget	Transfers	Revised Budget	YTD Actuals	Encumbrances	Available Budget	% Used
001 GENERAL FUND		600,000.00	0.00	600,000.00	55,688.92	0.00	544,311.08	9.28 %
407 ASSESSORS VALUATION FUND		600,000.00	0.00	600,000.00	55,688.92	0.00	544,311.08	9.28 %
001407 ASS VAL FD		600,000.00	0.00	600,000.00	55,688.92	0.00	544,311.08	9.28 %
001407 410300	WAGES	415,000.00	0.00	415,000.00	34,967.70	0.00	380,032.30	8.43%
001407 410400	FICA	28,000.00	0.00	28,000.00	2,553.42	0.00	25,446.58	9.12%
001407 410401	MEDICARE	6,200.00	0.00	6,200.00	597.16	0.00	5,602.84	9.63%
001407 410500	HEALTH INS	65,000.00	0.00	65,000.00	6,699.74	0.00	58,300.26	10.31%
001407 410600	RETIREMT	36,000.00	0.00	36,000.00	3,228.53	0.00	32,771.47	8.97%
001407 410801	OVERTIME	9,800.00	0.00	9,800.00	904.87	0.00	8,895.13	9.23%
001407 410802	PT/EX HELP	40,000.00	0.00	40,000.00	6,737.50	0.00	33,262.50	16.85%
001407 423700	OTH FEES	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001407 449999	PCARD	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Grand Total:		600,000.00	0.00	600,000.00	55,688.92	0.00	544,311.08	9.28 %

YTD Available Budget Report



Account Number	Account Desc	Original Budget	Transfers	Revised Budget	YTD Actuals	Encumbrances	Available Budget	% Used
001 GENERAL FUND		529,772.00	0.00	529,772.00	36,780.34	0.00	492,991.66	6.94 %
406 ASSESSOR		529,772.00	0.00	529,772.00	36,780.34	0.00	492,991.66	6.94 %
001406 ASSESSOR		529,772.00	0.00	529,772.00	36,780.34	0.00	492,991.66	6.94 %
001406 410100	OFF SAL	56,793.00	0.00	56,793.00	4,368.80	0.00	52,424.20	7.69%
001406 410200	OFF SUPP	20,679.00	0.00	20,679.00	0.00	0.00	20,679.00	0.00%
001406 410300	WAGES	320,233.00	0.00	320,233.00	20,620.14	0.00	299,612.86	6.44%
001406 410400	FICA	24,657.00	0.00	24,657.00	1,649.90	0.00	23,007.10	6.69%
001406 410401	MEDICARE	5,767.00	0.00	5,767.00	385.87	0.00	5,381.13	6.69%
001406 410500	HEALTH INS	62,521.00	0.00	62,521.00	4,244.78	0.00	58,276.22	6.79%
001406 410599	HLTH INS C	(62,521.00)	0.00	(62,521.00)	0.00	0.00	(62,521.00)	0.00%
001406 410600	RETIREMT	35,793.00	0.00	35,793.00	2,346.87	0.00	33,446.13	6.56%
001406 410801	OVERTIME	8,000.00	0.00	8,000.00	1,087.13	0.00	6,912.87	13.59%
001406 410802	PT/EX HELP	40,000.00	0.00	40,000.00	1,075.20	0.00	38,924.80	2.69%
001406 421200	PRINTING	5,100.00	0.00	5,100.00	0.00	0.00	5,100.00	0.00%
001406 421400	TRAVEL	1,500.00	0.00	1,500.00	0.00	0.00	1,500.00	0.00%
001406 421600	MR EQUIP	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001406 421700	MR AUTO	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001406 421800	POSTAGE	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001406 421900	EQPT RENTL	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001406 422000	ADV/LG PUB	1,500.00	0.00	1,500.00	0.00	0.00	1,500.00	0.00%
001406 422100	TRNG/ EDUC	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001406 422200	DUES SBSCR	150.00	0.00	150.00	0.00	0.00	150.00	0.00%
001406 422300	PROF SVCS	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001406 423000	CONT SVCS	4,500.00	0.00	4,500.00	1,001.65	0.00	3,498.35	22.27%
001406 423700	OTH FEES	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001406 434100	MAT SUPP	3,600.00	0.00	3,600.00	0.00	0.00	3,600.00	0.00%
001406 434100 COVID	MAT SUPP	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001406 434200	RECORD BKS	1,500.00	0.00	1,500.00	0.00	0.00	1,500.00	0.00%
001406 434300	AUTO SUPP	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001406 435300	COMP SFTWR	0.00	0.00	0.00	0.00	0.00	0.00	0.00%

YTD Available Budget Report

Account Number	Account Desc	Original Budget	Transfers	Revised Budget	YTD Actuals	Encumbrances	Available Budget	% Used
001 GENERAL FUND		529,772.00	0.00	529,772.00	36,780.34	0.00	492,991.66	6.94 %
001406 435400	COMP HRDWR	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001406 435500	IT SUPPORT	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001406 435600	LIC ANL FE	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001406 449999	PCARD	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Grand Total:		529,772.00	0.00	529,772.00	36,780.34	0.00	492,991.66	6.94 %

YTD Available Budget Report



Account Number	Account Desc	Original Budget	Transfers	Revised Budget	YTD Actuals	Encumbrances	Available Budget	% Used
001 GENERAL FUND		404,066.00	0.00	404,066.00	47,062.93	0.00	357,003.07	11.65 %
717 CENTRAL GARAGE		404,066.00	0.00	404,066.00	47,062.93	0.00	357,003.07	11.65 %
001717 CTL GARAGE		404,066.00	0.00	404,066.00	47,062.93	0.00	357,003.07	11.65 %
001717 410300	WAGES	106,260.00	0.00	106,260.00	8,173.98	0.00	98,086.02	7.69%
001717 410400	FICA	5,702.00	0.00	5,702.00	500.64	0.00	5,201.36	8.79%
001717 410401	MEDICARE	1,541.00	0.00	1,541.00	117.09	0.00	1,423.91	7.59%
001717 410500	HEALTH INS	21,261.00	0.00	21,261.00	856.18	0.00	20,404.82	4.03%
001717 410599	HLTH INS C	(21,261.00)	0.00	(21,261.00)	0.00	0.00	(21,261.00)	0.00%
001717 410600	RETIREMT	9,563.00	0.00	9,563.00	735.65	0.00	8,827.35	7.70%
001717 410801	OVERTIME	2,000.00	0.00	2,000.00	0.00	0.00	2,000.00	0.00%
001717 410802	PT/EX HELP	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001717 421400	TRAVEL	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00	0.00%
001717 421600	MR EQUIP	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00	0.00%
001717 421700	MR AUTO	5,000.00	0.00	5,000.00	0.00	0.00	5,000.00	0.00%
001717 421900	EQPT RENTL	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001717 422000	ADV/LG PUB	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001717 422100	TRNG/ EDUC	3,000.00	0.00	3,000.00	0.00	0.00	3,000.00	0.00%
001717 422200	DUES SBSCR	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001717 422300	PROF SVCS	1,500.00	0.00	1,500.00	907.58	0.00	592.42	60.53%
001717 434100	MAT SUPP	45,000.00	0.00	45,000.00	1,228.19	0.00	43,771.81	2.73%
001717 434100 COVID	MAT SUPP	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001717 434200	RECORD BKS	500.00	0.00	500.00	0.00	0.00	500.00	0.00%
001717 434300	AUTO SUPP	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001717 434301	FUEL	220,000.00	0.00	220,000.00	34,543.62	0.00	185,456.38	15.70%
001717 434500	UNIFORMS	2,000.00	0.00	2,000.00	0.00	0.00	2,000.00	0.00%
001717 449999	PCARD	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Grand Total:		404,066.00	0.00	404,066.00	47,062.93	0.00	357,003.07	11.65 %

YTD Available Budget Report



Account Number	Account Desc	Original Budget	Transfers	Revised Budget	YTD Actuals	Encumbrances	Available Budget	% Used
001 GENERAL FUND		557,629.00	0.00	557,629.00	44,689.06	0.00	512,939.94	8.01 %
403 CIRCUIT CLERK		557,629.00	0.00	557,629.00	44,689.06	0.00	512,939.94	8.01 %
001403 CIR CLK		557,629.00	0.00	557,629.00	44,689.06	0.00	512,939.94	8.01 %
001403 410100	OFF SAL	68,302.00	0.00	68,302.00	5,254.00	0.00	63,048.00	7.69%
001403 410300	WAGES	369,699.00	0.00	369,699.00	24,792.36	0.00	344,906.64	6.71%
001403 410400	FICA	27,157.00	0.00	27,157.00	1,809.17	0.00	25,347.83	6.66%
001403 410401	MEDICARE	6,351.00	0.00	6,351.00	423.11	0.00	5,927.89	6.66%
001403 410500	HEALTH INS	129,428.00	0.00	129,428.00	6,599.18	0.00	122,828.82	5.10%
001403 410599	HLTH INS C	(129,428.00)	0.00	(129,428.00)	0.00	0.00	(129,428.00)	0.00%
001403 410600	RETIREMT	39,420.00	0.00	39,420.00	2,718.39	0.00	36,701.61	6.89%
001403 410801	OVERTIME	0.00	0.00	0.00	157.40	0.00	(157.40)	100.00%
001403 410802	PT/EX HELP	19,000.00	0.00	19,000.00	0.00	0.00	19,000.00	0.00%
001403 421100	TELEPHONE	700.00	0.00	700.00	0.00	0.00	700.00	0.00%
001403 421200	PRINTING	2,500.00	0.00	2,500.00	0.00	0.00	2,500.00	0.00%
001403 421400	TRAVEL	3,500.00	0.00	3,500.00	0.00	0.00	3,500.00	0.00%
001403 421600	MR EQUIP	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001403 421800	POSTAGE	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001403 421900	EQPT RENTL	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001403 422000	ADV/LG PUB	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001403 422100	TRNG/ EDUC	1,700.00	0.00	1,700.00	0.00	0.00	1,700.00	0.00%
001403 422200	DUES SBSCR	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00	0.00%
001403 422300	PROF SVCS	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001403 423000	CONT SVCS	8,800.00	0.00	8,800.00	1,245.78	0.00	7,554.22	14.16%
001403 434100	MAT SUPP	7,000.00	0.00	7,000.00	0.00	0.00	7,000.00	0.00%
001403 434100 COVID	MAT SUPP	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001403 434200	RECORD BKS	2,500.00	0.00	2,500.00	1,689.67	0.00	810.33	67.60%
001403 435300	COMP SFTWR	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001403 435400	COMP HRDWR	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001403 435500	IT SUPPORT	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001403 435600	LIC ANL FE	0.00	0.00	0.00	0.00	0.00	0.00	0.00%

YTD Available Budget Report



Account Number	Account Desc	Original Budget	Transfers	Revised Budget	YTD Actuals	Encumbrances	Available Budget	% Used
001 GENERAL FUND		557,629.00	0.00	557,629.00	44,689.06	0.00	512,939.94	8.01 %
001403 449999	PCARD	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Grand Total:		557,629.00	0.00	557,629.00	44,689.06	0.00	512,939.94	8.01 %

YTD Available Budget Report



Account Number	Account Desc	Original Budget	Transfers	Revised Budget	YTD Actuals	Encumbrances	Available Budget	% Used
001 GENERAL FUND		2,380,085.00	0.00	2,380,085.00	190,860.57	0.00	2,189,224.43	8.02 %
712 COMMUNICATIONS CENTER		2,380,085.00	0.00	2,380,085.00	190,860.57	0.00	2,189,224.43	8.02 %
001712 COMM CTR		2,380,085.00	0.00	2,380,085.00	190,860.57	0.00	2,189,224.43	8.02 %
001712 410100 COVID	OFF SAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001712 410300	WAGES	1,524,371.00	0.00	1,524,371.00	90,942.03	0.00	1,433,428.97	5.97%
001712 410300 COVID	WAGES	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001712 410304	BONUS PAY	15,400.00	0.00	15,400.00	1,500.00	0.00	13,900.00	9.74%
001712 410305	SHIFT DIFF	0.00	0.00	0.00	320.37	0.00	(320.37)	100.00%
001712 410400	FICA	94,517.00	0.00	94,517.00	7,595.28	0.00	86,921.72	8.04%
001712 410400 COVID	FICA	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001712 410401	MEDICARE	22,103.00	0.00	22,103.00	1,776.34	0.00	20,326.66	8.04%
001712 410401 COVID	MEDICARE	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001712 410500	HEALTH INS	356,065.00	0.00	356,065.00	21,202.27	0.00	334,862.73	5.95%
001712 410500 COVID	HEALTH INS	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001712 410599	HLTH INS C	(356,065.00)	0.00	(356,065.00)	0.00	0.00	(356,065.00)	0.00%
001712 410600	RETIREMT	137,193.00	0.00	137,193.00	10,675.83	0.00	126,517.17	7.78%
001712 410600 COVID	RETIREMT	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001712 410801	OVERTIME	112,000.00	0.00	112,000.00	27,276.69	0.00	84,723.31	24.35%
001712 410802	PT/EX HELP	51,500.00	0.00	51,500.00	7,233.49	0.00	44,266.51	14.04%
001712 421100	TELEPHONE	73,191.00	0.00	73,191.00	346.29	0.00	72,844.71	0.47%
001712 421200	PRINTING	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001712 421400	TRAVEL	23,091.00	0.00	23,091.00	0.00	0.00	23,091.00	0.00%
001712 421600	MR EQUIP	252,468.00	0.00	252,468.00	10,920.54	0.00	241,547.46	4.33%
001712 421700	MR AUTO	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001712 421900	EQPT RENTL	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001712 422000	ADV/LG PUB	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001712 422100	TRNG/ EDUC	27,131.00	0.00	27,131.00	0.00	0.00	27,131.00	0.00%
001712 422200	DUES SBSCR	1,815.00	0.00	1,815.00	0.00	0.00	1,815.00	0.00%
001712 422300	PROF SVCS	12,000.00	0.00	12,000.00	11,000.00	0.00	1,000.00	91.67%
001712 423000	CONT SVCS	15,262.00	0.00	15,262.00	71.44	0.00	15,190.56	0.47%

YTD Available Budget Report



Account Number	Account Desc	Original Budget	Transfers	Revised Budget	YTD Actuals	Encumbrances	Available Budget	% Used
001 GENERAL FUND		2,380,085.00	0.00	2,380,085.00	190,860.57	0.00	2,189,224.43	8.02 %
001712 423700	OTH FEES	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001712 434100	MAT SUPP	10,543.00	0.00	10,543.00	0.00	0.00	10,543.00	0.00%
001712 434100 COVID	MAT SUPP	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001712 434300	AUTO SUPP	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001712 434500	UNIFORMS	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001712 435300	COMP SFTWR	7,500.00	0.00	7,500.00	0.00	0.00	7,500.00	0.00%
001712 435400	COMP HRDWR	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001712 435500	IT SUPPORT	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001712 445900 COVID	CO-EQPT	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001712 449999	PCARD	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Grand Total:		2,380,085.00	0.00	2,380,085.00	190,860.57	0.00	2,189,224.43	8.02 %

YTD Available Budget Report



Account Number	Account Desc	Original Budget	Transfers	Revised Budget	YTD Actuals	Encumbrances	Available Budget	% Used
001 GENERAL FUND		789,688.00	0.00	789,688.00	70,728.65	0.00	718,959.35	8.96 %
402 COUNTY CLERK		789,688.00	0.00	789,688.00	70,728.65	0.00	718,959.35	8.96 %
001402 CO CLK		789,688.00	0.00	789,688.00	70,728.65	0.00	718,959.35	8.96 %
001402 410100	OFF SAL	68,302.00	0.00	68,302.00	5,254.00	0.00	63,048.00	7.69%
001402 410300	WAGES	529,879.00	0.00	529,879.00	38,660.51	0.00	491,218.49	7.30%
001402 410400	FICA	37,215.00	0.00	37,215.00	2,686.56	0.00	34,528.44	7.22%
001402 410401	MEDICARE	8,703.00	0.00	8,703.00	628.32	0.00	8,074.68	7.22%
001402 410500	HEALTH INS	115,589.00	0.00	115,589.00	7,222.02	0.00	108,366.98	6.25%
001402 410599	HLTH INS C	(115,589.00)	0.00	(115,589.00)	0.00	0.00	(115,589.00)	0.00%
001402 410600	RETIREMT	54,019.00	0.00	54,019.00	3,397.56	0.00	50,621.44	6.29%
001402 410801	OVERTIME	5,000.00	0.00	5,000.00	541.43	0.00	4,458.57	10.82%
001402 410802	PT/EX HELP	0.00	0.00	0.00	380.00	0.00	(380.00)	100.00%
001402 421200	PRINTING	500.00	0.00	500.00	0.00	0.00	500.00	0.00%
001402 421400	TRAVEL	6,000.00	0.00	6,000.00	0.00	0.00	6,000.00	0.00%
001402 421600	MR EQUIP	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001402 421800	POSTAGE	300.00	0.00	300.00	0.00	0.00	300.00	0.00%
001402 422000	ADV/LG PUB	4,300.00	0.00	4,300.00	244.60	0.00	4,055.40	5.70%
001402 422100	TRNG/ EDUC	6,100.00	0.00	6,100.00	0.00	0.00	6,100.00	0.00%
001402 422200	DUES SBSCR	1,570.00	0.00	1,570.00	650.00	0.00	920.00	41.40%
001402 422300	PROF SVCS	2,000.00	0.00	2,000.00	0.00	0.00	2,000.00	0.00%
001402 423000	CONT SVCS	48,550.00	0.00	48,550.00	11,028.65	0.00	37,521.35	22.72%
001402 423700	OTH FEES	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001402 434100	MAT SUPP	10,100.00	0.00	10,100.00	35.00	0.00	10,065.00	0.35%
001402 434100 COVID	MAT SUPP	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001402 434200	RECORD BKS	5,000.00	0.00	5,000.00	0.00	0.00	5,000.00	0.00%
001402 434800	CHG OTH FD	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001402 434900	CHG OTH GV	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001402 435300	COMP SFTWR	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001402 435400	COMP HRDWR	2,150.00	0.00	2,150.00	0.00	0.00	2,150.00	0.00%
001402 435500	IT SUPPORT	0.00	0.00	0.00	0.00	0.00	0.00	0.00%

YTD Available Budget Report



Account Number	Account Desc	Original Budget	Transfers	Revised Budget	YTD Actuals	Encumbrances	Available Budget	% Used
001 GENERAL FUND		789,688.00	0.00	789,688.00	70,728.65	0.00	718,959.35	8.96 %
001402 435600	LIC ANL FE	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001402 449999	PCARD	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Grand Total:		789,688.00	0.00	789,688.00	70,728.65	0.00	718,959.35	8.96 %

YTD Available Budget Report



Account Number	Account Desc	Original Budget	Transfers	Revised Budget	YTD Actuals	Encumbrances	Available Budget	% Used
001 GENERAL FUND		1,808,461.00	0.00	1,808,461.00	492,542.62	0.00	1,315,918.38	27.24 %
401 COUNTY COMMISSION		1,808,461.00	0.00	1,808,461.00	492,542.62	0.00	1,315,918.38	27.24 %
001401 CO COMM		1,808,461.00	0.00	1,808,461.00	492,542.62	0.00	1,315,918.38	27.24 %
001401 410100	OFF SAL	227,675.00	0.00	227,675.00	13,692.60	0.00	213,982.40	6.01%
001401 410300	WAGES	528,613.00	0.00	528,613.00	34,211.73	0.00	494,401.27	6.47%
001401 410390	WAGES-COLA	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001401 410391	WAGES-MI	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001401 410400	FICA	33,751.00	0.00	33,751.00	2,915.03	0.00	30,835.97	8.64%
001401 410401	MEDICARE	7,893.00	0.00	7,893.00	681.73	0.00	7,211.27	8.64%
001401 410500	HEALTH INS	166,437.00	0.00	166,437.00	5,720.05	0.00	160,716.95	3.44%
001401 410599	HLTH INS C	(166,437.00)	0.00	(166,437.00)	0.00	0.00	(166,437.00)	0.00%
001401 410600	RETIREMT	48,993.00	0.00	48,993.00	3,996.18	0.00	44,996.82	8.16%
001401 410801	OVERTIME	2,000.00	0.00	2,000.00	0.00	0.00	2,000.00	0.00%
001401 410802	PT/EX HELP	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001401 421100	TELEPHONE	1,350.00	0.00	1,350.00	0.00	0.00	1,350.00	0.00%
001401 421200	PRINTING	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001401 421400	TRAVEL	15,000.00	0.00	15,000.00	0.00	0.00	15,000.00	0.00%
001401 421600	MR EQUIP	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001401 421800	POSTAGE	250.00	0.00	250.00	0.00	0.00	250.00	0.00%
001401 421900	EQPT RENTL	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001401 421910	BRIEL RENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001401 422000	ADV/LG PUB	6,000.00	0.00	6,000.00	0.00	0.00	6,000.00	0.00%
001401 422100	TRNG/ EDUC	7,500.00	0.00	7,500.00	0.00	0.00	7,500.00	0.00%
001401 422200	DUES SBSCR	13,015.00	0.00	13,015.00	0.00	0.00	13,015.00	0.00%
001401 422300	PROF SVCS	70,350.00	0.00	70,350.00	31,842.67	0.00	38,507.33	45.26%
001401 422301	HRA ACCT	210,000.00	0.00	210,000.00	0.00	0.00	210,000.00	0.00%
001401 422320	EE AST PGM	5,040.00	0.00	5,040.00	936.00	0.00	4,104.00	18.57%
001401 422400	AUDIT COST	35,100.00	0.00	35,100.00	0.00	0.00	35,100.00	0.00%
001401 422600	INS / BOND	329,000.00	0.00	329,000.00	182,737.00	0.00	146,263.00	55.54%
001401 422601	WC INS	130,000.00	0.00	130,000.00	40,180.50	0.00	89,819.50	30.91%

YTD Available Budget Report



Account Number	Account Desc	Original Budget	Transfers	Revised Budget	YTD Actuals	Encumbrances	Available Budget	% Used
001 GENERAL FUND		1,808,461.00	0.00	1,808,461.00	492,542.62	0.00	1,315,918.38	27.24 %
001401 422602	UNEMP INS	20,000.00	0.00	20,000.00	0.00	0.00	20,000.00	0.00%
001401 422900	CT COST/DM	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001401 423000	CONT SVCS	3,200.00	0.00	3,200.00	493.13	0.00	2,706.87	15.41%
001401 423000 COVID	CONT SVCS	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001401 423500	RMT FEES	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001401 423600	REFUND PMT	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001401 423700	OTH FEES	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001401 423900	INS RETIRE	90,000.00	0.00	90,000.00	15,336.00	0.00	74,664.00	17.04%
001401 424000	REF/REIMB	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001401 434100	MAT SUPP	2,700.00	0.00	2,700.00	0.00	0.00	2,700.00	0.00%
001401 434100 COVID	MAT SUPP	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001401 434800	CHG OTH FD	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001401 434900	CHG OTH GV	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001401 435300	COMP SFTWR	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00	0.00%
001401 435400	COMP HRDWR	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001401 435500	IT SUPPORT	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001401 435600	LIC ANL FE	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001401 449999	PCARD	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001401 456600	TRF OTH FD	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001401 456700	TRF OTH GV	4,800.00	0.00	4,800.00	4,800.00	0.00	0.00	100.00%
001401 456708	INKD-FM PT	14,231.00	0.00	14,231.00	0.00	0.00	14,231.00	0.00%
001401 456800	CONT-OTH	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00	0.00%
001401 456800 COVID	CONT-OTH	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001401 456800 G2011	CONT-OTH	0.00	0.00	0.00	155,000.00	0.00	(155,000.00)	100.00%
001401 456801	CONT-OZONE	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001401 456802	CONT-AIRPT	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Grand Total:		1,808,461.00	0.00	1,808,461.00	492,542.62	0.00	1,315,918.38	27.24 %

YTD Available Budget Report



Account Number	Account Desc	Original Budget	Transfers	Revised Budget	YTD Actuals	Encumbrances	Available Budget	% Used
001 GENERAL FUND		1,274,118.00	0.00	1,274,118.00	94,885.15	0.00	1,179,232.85	7.45 %
424 COURTHOUSE (MAINTENANCE)		1,274,118.00	0.00	1,274,118.00	94,885.15	0.00	1,179,232.85	7.45 %
001424 CTHSE		1,274,118.00	0.00	1,274,118.00	94,885.15	0.00	1,179,232.85	7.45 %
001424 410300	WAGES	764,781.00	0.00	764,781.00	48,457.67	0.00	716,323.33	6.34%
001424 410400	FICA	47,418.00	0.00	47,418.00	2,892.86	0.00	44,525.14	6.10%
001424 410401	MEDICARE	11,089.00	0.00	11,089.00	676.56	0.00	10,412.44	6.11%
001424 410500	HEALTH INS	185,564.40	0.00	185,564.40	13,958.56	0.00	171,605.84	7.52%
001424 410599	HLTH INS C	(185,564.40)	0.00	(185,564.40)	0.00	0.00	(185,564.40)	0.00%
001424 410600	RETIREMT	68,830.00	0.00	68,830.00	4,449.26	0.00	64,380.74	6.46%
001424 410801	OVERTIME	20,000.00	0.00	20,000.00	1,196.15	0.00	18,803.85	5.98%
001424 410802	PT/EX HELP	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001424 421100	TELEPHONE	138,000.00	0.00	138,000.00	0.00	0.00	138,000.00	0.00%
001424 421100 COVID	TELEPHONE	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001424 421200	PRINTING	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001424 421301	ELECTY	30,000.00	0.00	30,000.00	2,256.68	0.00	27,743.32	7.52%
001424 421302	FUEL OIL	12,000.00	0.00	12,000.00	0.00	0.00	12,000.00	0.00%
001424 421303	WAT SEW	1,500.00	0.00	1,500.00	0.00	0.00	1,500.00	0.00%
001424 421304	OTH UTIL	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001424 421400	TRAVEL	3,000.00	0.00	3,000.00	0.00	0.00	3,000.00	0.00%
001424 421500	MR BLD GRN	5,000.00	0.00	5,000.00	0.00	0.00	5,000.00	0.00%
001424 421600	MR EQUIP	5,000.00	0.00	5,000.00	0.00	0.00	5,000.00	0.00%
001424 421700	MR AUTO	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001424 421800	POSTAGE	130,000.00	0.00	130,000.00	20,010.00	0.00	109,990.00	15.39%
001424 421900	EQPT RENTL	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001424 422000	ADV/LG PUB	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00	0.00%
001424 422100	TRNG/ EDUC	6,000.00	0.00	6,000.00	0.00	0.00	6,000.00	0.00%
001424 422200	DUES SBSCR	500.00	0.00	500.00	0.00	0.00	500.00	0.00%
001424 422300	PROF SVCS	2,000.00	0.00	2,000.00	0.00	0.00	2,000.00	0.00%
001424 422300 COVID	PROF SVCS	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001424 422900	CT COST/DM	0.00	0.00	0.00	0.00	0.00	0.00	0.00%

YTD Available Budget Report



Account Number	Account Desc	Original Budget	Transfers	Revised Budget	YTD Actuals	Encumbrances	Available Budget	% Used
001 GENERAL FUND		1,274,118.00	0.00	1,274,118.00	94,885.15	0.00	1,179,232.85	7.45 %
001424 423000	CONT SVCS	7,000.00	0.00	7,000.00	987.41	0.00	6,012.59	14.10%
001424 423000 COVID	CONT SVCS	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001424 423700	OTH FEES	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001424 423900	INS RETIRE	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001424 424000	REF/REIMB	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001424 434100	MAT SUPP	6,000.00	0.00	6,000.00	0.00	0.00	6,000.00	0.00%
001424 434100 00017	MAT SUPP	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001424 434100 COVID	MAT SUPP	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001424 434300	AUTO SUPP	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001424 434500	UNIFORMS	15,000.00	0.00	15,000.00	0.00	0.00	15,000.00	0.00%
001424 435300	COMP SFTWR	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001424 435400	COMP HRDWR	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001424 435600	LIC ANL FE	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001424 445900 COVID	CO-EQPT	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001424 449999	PCARD	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Grand Total:		1,274,118.00	0.00	1,274,118.00	94,885.15	0.00	1,179,232.85	7.45 %

YTD Available Budget Report



Account Number	Account Desc	Original Budget	Transfers	Revised Budget	YTD Actuals	Encumbrances	Available Budget	% Used
001 GENERAL FUND		440,990.00	0.00	440,990.00	133,510.90	0.00	307,479.10	30.28 %
431 DEVELOPMENT AUTHORITY		440,990.00	0.00	440,990.00	133,510.90	0.00	307,479.10	30.28 %
001431 DEV AUTH		440,990.00	0.00	440,990.00	133,510.90	0.00	307,479.10	30.28 %
001431 410300	WAGES	248,505.00	0.00	248,505.00	14,595.60	0.00	233,909.40	5.87%
001431 410400	FICA	15,406.00	0.00	15,406.00	870.64	0.00	14,535.36	5.65%
001431 410401	MEDICARE	3,603.00	0.00	3,603.00	203.62	0.00	3,399.38	5.66%
001431 410500	HEALTH INS	41,000.00	0.00	41,000.00	1,856.42	0.00	39,143.58	4.53%
001431 410599	HLTH INS C	(41,000.00)	0.00	(41,000.00)	0.00	0.00	(41,000.00)	0.00%
001431 410600	RETIREMT	22,366.00	0.00	22,366.00	1,313.62	0.00	21,052.38	5.87%
001431 410801	OVERTIME	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001431 410802	PT/EX HELP	10,000.00	0.00	10,000.00	0.00	0.00	10,000.00	0.00%
001431 421100	TELEPHONE	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001431 421200	PRINTING	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001431 421400	TRAVEL	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001431 421500	MR BLD GRN	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001431 421600	MR EQUIP	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001431 421800	POSTAGE	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001431 421900	EQPT RENTL	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001431 422300	PROF SVCS	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001431 434100	MAT SUPP	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001431 434100 COVID	MAT SUPP	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001431 449999	PCARD	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001431 456700	TRF OTH GV	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001431 456707	INKD-JCDA	37,950.00	0.00	37,950.00	0.00	0.00	37,950.00	0.00%
001431 456708	INKD-FM PT	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001431 456800	CONT-OTH	103,160.00	0.00	103,160.00	114,671.00	0.00	(11,511.00)	*111.16%
001431 456802	CONT-AIRPT	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Grand Total:		440,990.00	0.00	440,990.00	133,510.90	0.00	307,479.10	30.28 %

YTD Available Budget Report

Account Number	Account Desc	Original Budget	Transfers	Revised Budget	YTD Actuals	Encumbrances	Available Budget	% Used
001 GENERAL FUND		1,467,990.00	0.00	1,467,990.00	130,230.69	0.00	1,337,759.31	8.87 %
440 ENGINEERING		1,467,990.00	0.00	1,467,990.00	130,230.69	0.00	1,337,759.31	8.87 %
001440 ENG		1,467,990.00	0.00	1,467,990.00	130,230.69	0.00	1,337,759.31	8.87 %
001440 410300	WAGES	1,203,983.00	0.00	1,203,983.00	88,014.78	0.00	1,115,968.22	7.31%
001440 410400	FICA	74,646.00	0.00	74,646.00	5,431.62	0.00	69,214.38	7.28%
001440 410401	MEDICARE	17,458.00	0.00	17,458.00	1,270.29	0.00	16,187.71	7.27%
001440 410500	HEALTH INS	229,310.00	0.00	229,310.00	21,262.48	0.00	208,047.52	9.27%
001440 410599	HLTH INS C	(229,310.00)	0.00	(229,310.00)	0.00	0.00	(229,310.00)	0.00%
001440 410600	RETIREMT	108,358.00	0.00	108,358.00	8,013.95	0.00	100,344.05	7.40%
001440 410801	OVERTIME	10,000.00	0.00	10,000.00	1,133.71	0.00	8,866.29	11.34%
001440 410802	PT/EX HELP	0.00	0.00	0.00	3,753.75	0.00	(3,753.75)	100.00%
001440 421100	TELEPHONE	2,895.00	0.00	2,895.00	0.00	0.00	2,895.00	0.00%
001440 421200	PRINTING	500.00	0.00	500.00	0.00	0.00	500.00	0.00%
001440 421400	TRAVEL	3,400.00	0.00	3,400.00	0.00	0.00	3,400.00	0.00%
001440 421600	MR EQUIP	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001440 421700	MR AUTO	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001440 421800	POSTAGE	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001440 422000	ADV/LG PUB	3,700.00	0.00	3,700.00	0.00	0.00	3,700.00	0.00%
001440 422100	TRNG/ EDUC	4,900.00	0.00	4,900.00	0.00	0.00	4,900.00	0.00%
001440 422200	DUES SBSCR	4,050.00	0.00	4,050.00	0.00	0.00	4,050.00	0.00%
001440 422300	PROF SVCS	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001440 422900	CT COST/DM	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001440 423000	CONT SVCS	5,000.00	0.00	5,000.00	552.06	0.00	4,447.94	11.04%
001440 423001	CONT-GIS	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001440 423002	CONT-PLNG	8,000.00	0.00	8,000.00	156.02	0.00	7,843.98	1.95%
001440 423600	REFUND PMT	0.00	0.00	0.00	220.00	0.00	(220.00)	100.00%
001440 434100	MAT SUPP	3,100.00	0.00	3,100.00	82.03	0.00	3,017.97	2.65%
001440 434100 COVID	MAT SUPP	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001440 434101	MAT-GIS	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001440 434102	MAT-PLNG	18,000.00	0.00	18,000.00	340.00	0.00	17,660.00	1.89%

YTD Available Budget Report



Account Number	Account Desc	Original Budget	Transfers	Revised Budget	YTD Actuals	Encumbrances	Available Budget	% Used
001 GENERAL FUND		1,467,990.00	0.00	1,467,990.00	130,230.69	0.00	1,337,759.31	8.87 %
001440 434300	AUTO SUPP	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001440 435300	COMP SFTWR	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001440 435400	COMP HRDWR	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001440 435500	IT SUPPORT	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001440 435600	LIC ANL FE	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001440 445900	CO-EQPT	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001440 449999	PCARD	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Grand Total:		1,467,990.00	0.00	1,467,990.00	130,230.69	0.00	1,337,759.31	8.87 %

YTD Available Budget Report



Account Number	Account Desc	Original Budget	Transfers	Revised Budget	YTD Actuals	Encumbrances	Available Budget	% Used
001 GENERAL FUND		595,000.00	0.00	595,000.00	0.00	0.00	595,000.00	0.00 %
713 FIRE DEPARTMENTS		595,000.00	0.00	595,000.00	0.00	0.00	595,000.00	0.00 %
001713 FIRE DEPT		595,000.00	0.00	595,000.00	0.00	0.00	595,000.00	0.00 %
001713 421303	WAT SEW	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001713 456700	TRF OTH GV	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001713 456711	CONT FRND	85,000.00	0.00	85,000.00	0.00	0.00	85,000.00	0.00%
001713 456712	CONT CITZN	85,000.00	0.00	85,000.00	0.00	0.00	85,000.00	0.00%
001713 456713	CONT SHEP	85,000.00	0.00	85,000.00	0.00	0.00	85,000.00	0.00%
001713 456714	CONT INDEP	85,000.00	0.00	85,000.00	0.00	0.00	85,000.00	0.00%
001713 456715	CONT BLUE	85,000.00	0.00	85,000.00	0.00	0.00	85,000.00	0.00%
001713 456716	CONT MIDD	85,000.00	0.00	85,000.00	0.00	0.00	85,000.00	0.00%
001713 456717	CONT BAKER	85,000.00	0.00	85,000.00	0.00	0.00	85,000.00	0.00%
Grand Total:		595,000.00	0.00	595,000.00	0.00	0.00	595,000.00	0.00 %

YTD Available Budget Report

Account Number	Account Desc	Original Budget	Transfers	Revised Budget	YTD Actuals	Encumbrances	Available Budget	% Used
001 GENERAL FUND		106,186.00	0.00	106,186.00	0.00	0.00	106,186.00	0.00 %
800 LOCAL HEALTH DEPT		106,186.00	0.00	106,186.00	0.00	0.00	106,186.00	0.00 %
001800 HEALTH DPT		106,186.00	0.00	106,186.00	0.00	0.00	106,186.00	0.00 %
001800 456700	TRF OTH GV	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001800 456705	INKD-HLTH	106,186.00	0.00	106,186.00	0.00	0.00	106,186.00	0.00%
Grand Total:		106,186.00	0.00	106,186.00	0.00	0.00	106,186.00	0.00 %

YTD Available Budget Report



Account Number	Account Desc	Original Budget	Transfers	Revised Budget	YTD Actuals	Encumbrances	Available Budget	% Used
001 GENERAL FUND		264,629.00	0.00	264,629.00	14,087.38	0.00	250,541.62	5.32 %
711 HOMELAND SECURITY		264,629.00	0.00	264,629.00	14,087.38	0.00	250,541.62	5.32 %
001711 HMLD SEC		264,629.00	0.00	264,629.00	14,087.38	0.00	250,541.62	5.32 %
001711 410100 COVID	OFF SAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001711 410300	WAGES	197,260.00	0.00	197,260.00	11,327.60	0.00	185,932.40	5.74%
001711 410300 COVID	WAGES	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001711 410400	FICA	12,231.00	0.00	12,231.00	690.57	0.00	11,540.43	5.65%
001711 410400 COVID	FICA	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001711 410401	MEDICARE	2,860.00	0.00	2,860.00	161.51	0.00	2,698.49	5.66%
001711 410401 COVID	MEDICARE	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001711 410500	HEALTH INS	21,973.00	0.00	21,973.00	888.22	0.00	21,084.78	4.04%
001711 410500 COVID	HEALTH INS	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001711 410599	HLTH INS C	(21,973.00)	0.00	(21,973.00)	0.00	0.00	(21,973.00)	0.00%
001711 410600	RETIREMT	17,753.00	0.00	17,753.00	1,019.48	0.00	16,733.52	5.74%
001711 410600 COVID	RETIREMT	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001711 410801	OVERTIME	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001711 410801 COVID	OVERTIME	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001711 410802	PT/EX HELP	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001711 421100	TELEPHONE	2,700.00	0.00	2,700.00	0.00	0.00	2,700.00	0.00%
001711 421200	PRINTING	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00	0.00%
001711 421400	TRAVEL	1,450.00	0.00	1,450.00	0.00	0.00	1,450.00	0.00%
001711 421400 COVID	TRAV-COV	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001711 421400 G2023	TRAVEL	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001711 421600	MR EQUIP	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00	0.00%
001711 421700	MR AUTO	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001711 421900	EQPT RENTL	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001711 422000	ADV/LG PUB	500.00	0.00	500.00	0.00	0.00	500.00	0.00%
001711 422100	TRNG/ EDUC	4,575.00	0.00	4,575.00	0.00	0.00	4,575.00	0.00%
001711 422200	DUES SBSCR	650.00	0.00	650.00	0.00	0.00	650.00	0.00%
001711 422200 G2023	DUES SBSCR	0.00	0.00	0.00	0.00	0.00	0.00	0.00%

YTD Available Budget Report

Account Number	Account Desc	Original Budget	Transfers	Revised Budget	YTD Actuals	Encumbrances	Available Budget	% Used
001 GENERAL FUND		264,629.00	0.00	264,629.00	14,087.38	0.00	250,541.62	5.32 %
001711 422300	PROF SVCS	5,000.00	0.00	5,000.00	0.00	0.00	5,000.00	0.00%
001711 422300 COVID	PROF SVCS	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001711 423000	CONT SVCS	9,250.00	0.00	9,250.00	0.00	0.00	9,250.00	0.00%
001711 423000 COVID	CONT SVCS	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001711 434100	MAT SUPP	7,900.00	0.00	7,900.00	0.00	0.00	7,900.00	0.00%
001711 434100 COVID	MAT SUPP	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001711 434100 G2023	MAT SUPP	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001711 434300	AUTO SUPP	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001711 434500	UNIFORMS	500.00	0.00	500.00	0.00	0.00	500.00	0.00%
001711 435300	COMP SFTWR	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001711 435400	COMP HRDWR	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001711 435500	IT SUPPORT	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001711 435600	LIC ANL FE	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001711 445900 COVID	CO-EQPT	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001711 445900 G2023	CO-EQPT	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001711 449999	PCARD	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Grand Total:		264,629.00	0.00	264,629.00	14,087.38	0.00	250,541.62	5.32 %

YTD Available Budget Report



Account Number	Account Desc	Original Budget	Transfers	Revised Budget	YTD Actuals	Encumbrances	Available Budget	% Used
001 GENERAL FUND		1,328,589.00	0.00	1,328,589.00	48,373.71	0.00	1,280,215.29	3.64 %
428 IT DATA PROCESSING		1,328,589.00	0.00	1,328,589.00	48,373.71	0.00	1,280,215.29	3.64 %
001428 IT DEPT		1,328,589.00	0.00	1,328,589.00	48,373.71	0.00	1,280,215.29	3.64 %
001428 410300	WAGES	410,301.00	0.00	410,301.00	25,781.35	0.00	384,519.65	6.28%
001428 410400	FICA	27,082.00	0.00	27,082.00	1,718.45	0.00	25,363.55	6.34%
001428 410401	MEDICARE	6,334.00	0.00	6,334.00	401.89	0.00	5,932.11	6.35%
001428 410500	HEALTH INS	80,774.00	0.00	80,774.00	5,085.49	0.00	75,688.51	6.30%
001428 410599	HLTH INS C	(80,774.00)	0.00	(80,774.00)	0.00	0.00	(80,774.00)	0.00%
001428 410600	RETIREMT	39,312.00	0.00	39,312.00	2,320.34	0.00	36,991.66	5.90%
001428 410801	OVERTIME	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001428 410802	PT/EX HELP	26,500.00	0.00	26,500.00	2,970.50	0.00	23,529.50	11.21%
001428 410802 GRANT	PT/EX HELP	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001428 421100	TELEPHONE	4,935.00	0.00	4,935.00	0.00	0.00	4,935.00	0.00%
001428 421400	TRAVEL	2,250.00	0.00	2,250.00	0.00	0.00	2,250.00	0.00%
001428 421600	MR EQUIP	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001428 422100	TRNG/ EDUC	15,350.00	0.00	15,350.00	0.00	0.00	15,350.00	0.00%
001428 422200	DUES SBSCR	225.00	0.00	225.00	0.00	0.00	225.00	0.00%
001428 422300	PROF SVCS	42,750.00	0.00	42,750.00	0.00	0.00	42,750.00	0.00%
001428 423000	CONT SVCS	148,350.00	0.00	148,350.00	6.57	0.00	148,343.43	0.00%
001428 423001	CONT-GIS	7,400.00	0.00	7,400.00	78.06	0.00	7,321.94	1.05%
001428 434100	MAT SUPP	60,850.00	0.00	60,850.00	0.00	0.00	60,850.00	0.00%
001428 434100 COVID	MAT SUPP	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001428 434101	MAT-GIS	12,500.00	0.00	12,500.00	17.98	0.00	12,482.02	0.14%
001428 435300	COMP SFTWR	158,500.00	0.00	158,500.00	1,593.08	0.00	156,906.92	1.01%
001428 435300 COVID	COMP SFTWR	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001428 435400	COMP HRDWR	137,750.00	0.00	137,750.00	0.00	0.00	137,750.00	0.00%
001428 435400 COVID	COMP HRDWR	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001428 435500	IT SUPPORT	56,400.00	0.00	56,400.00	8,400.00	0.00	48,000.00	14.89%
001428 435600	LIC ANL FE	171,800.00	0.00	171,800.00	0.00	0.00	171,800.00	0.00%
001428 435600 COVID	LIC ANL FE	0.00	0.00	0.00	0.00	0.00	0.00	0.00%

YTD Available Budget Report



Account Number	Account Desc	Original Budget	Transfers	Revised Budget	YTD Actuals	Encumbrances	Available Budget	% Used
001 GENERAL FUND		1,328,589.00	0.00	1,328,589.00	48,373.71	0.00	1,280,215.29	3.64 %
001428 449999	PCARD	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Grand Total:		1,328,589.00	0.00	1,328,589.00	48,373.71	0.00	1,280,215.29	3.64 %

YTD Available Budget Report

Account Number	Account Desc	Original Budget	Transfers	Revised Budget	YTD Actuals	Encumbrances	Available Budget	% Used
001 GENERAL FUND		777,800.00	0.00	777,800.00	69,030.41	26,637.66	682,131.93	12.30 %
425 OTHER BUILDINGS		777,800.00	0.00	777,800.00	69,030.41	26,637.66	682,131.93	12.30 %
001425 OTHR BLDGS		777,800.00	0.00	777,800.00	69,030.41	26,637.66	682,131.93	12.30 %
001425 421301	ELECTY	345,000.00	0.00	345,000.00	28,042.66	0.00	316,957.34	8.13%
001425 421302	FUEL OIL	20,000.00	0.00	20,000.00	0.00	0.00	20,000.00	0.00%
001425 421303	WAT SEW	38,000.00	0.00	38,000.00	0.00	0.00	38,000.00	0.00%
001425 421304	OTH UTIL	26,000.00	0.00	26,000.00	0.00	0.00	26,000.00	0.00%
001425 421500	MR BLD GRN	70,000.00	0.00	70,000.00	4,637.00	0.00	65,363.00	6.62%
001425 421600	MR EQUIP	60,000.00	0.00	60,000.00	1,131.28	19,436.00	39,432.72	34.28%
001425 421601	MR SEC	15,000.00	0.00	15,000.00	0.00	0.00	15,000.00	0.00%
001425 421700	MR AUTO	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001425 421900	EQPT RENTL	800.00	0.00	800.00	0.00	0.00	800.00	0.00%
001425 421905	CT LIB RNT	18,000.00	0.00	18,000.00	16,500.00	0.00	1,500.00	91.67%
001425 422000	ADV/LG PUB	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001425 422300	PROF SVCS	15,000.00	0.00	15,000.00	2,930.00	0.00	12,070.00	19.53%
001425 423000	CONT SVCS	80,000.00	0.00	80,000.00	11,353.31	7,201.66	61,445.03	23.19%
001425 434100	MAT SUPP	90,000.00	0.00	90,000.00	4,436.16	0.00	85,563.84	4.93%
001425 434100 00017	MAT SUPP	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001425 434100 COVID	MAT SUPP	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001425 434300	AUTO SUPP	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001425 434500	UNIFORMS	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001425 446000	CO-CONSTR	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001425 449999	PCARD	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001425 456609	TRF CO FD	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Grand Total:		777,800.00	0.00	777,800.00	69,030.41	26,637.66	682,131.93	12.30 %

YTD Available Budget Report



Account Number	Account Desc	Original Budget	Transfers	Revised Budget	YTD Actuals	Encumbrances	Available Budget	% Used
001 GENERAL FUND		999,440.00	0.00	999,440.00	606,592.22	0.00	392,847.78	60.69 %
900 PARKS AND RECREATION		999,440.00	0.00	999,440.00	606,592.22	0.00	392,847.78	60.69 %
001900 PKS REC		999,440.00	0.00	999,440.00	606,592.22	0.00	392,847.78	60.69 %
001900 421100	TELEPHONE	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001900 456700	TRF OTH GV	217,422.00	0.00	217,422.00	38,450.22	0.00	178,971.78	17.68%
001900 456701	P/R PERSNL	617,098.00	0.00	617,098.00	558,142.00	0.00	58,956.00	90.45%
001900 456702	P/R SCHOLR	10,000.00	0.00	10,000.00	10,000.00	0.00	0.00	100.00%
001900 456703	P/R AUDIT	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001900 456706	INKD-PK/RC	154,920.00	0.00	154,920.00	0.00	0.00	154,920.00	0.00%
001900 456777	TRF O/ARPA	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Grand Total:		999,440.00	0.00	999,440.00	606,592.22	0.00	392,847.78	60.69 %

YTD Available Budget Report



Account Number	Account Desc	Original Budget	Transfers	Revised Budget	YTD Actuals	Encumbrances	Available Budget	% Used
001 GENERAL FUND		1,935,893.00	0.00	1,935,893.00	152,525.67	0.00	1,783,367.33	7.88 %
405 PROSECUTING ATTORNEY		1,935,893.00	0.00	1,935,893.00	152,525.67	0.00	1,783,367.33	7.88 %
001405 PROS ATTY		1,935,893.00	0.00	1,935,893.00	152,525.67	0.00	1,783,367.33	7.88 %
001405 410100	OFF SAL	119,011.00	0.00	119,011.00	9,154.80	0.00	109,856.20	7.69%
001405 410300	WAGES	1,432,973.00	0.00	1,432,973.00	98,779.19	0.00	1,334,193.81	6.89%
001405 410300 G1801	WAGES-GRT	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001405 410300 G1910	WAGES	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001405 410400	FICA	100,639.00	0.00	100,639.00	6,517.13	0.00	94,121.87	6.48%
001405 410401	MEDICARE	23,536.00	0.00	23,536.00	1,524.19	0.00	22,011.81	6.48%
001405 410500	HEALTH INS	296,730.00	0.00	296,730.00	21,899.42	0.00	274,830.58	7.38%
001405 410599	HLTH INS C	(296,730.00)	0.00	(296,730.00)	0.00	0.00	(296,730.00)	0.00%
001405 410600	RETIREMT	146,084.00	0.00	146,084.00	9,691.39	0.00	136,392.61	6.63%
001405 410801	OVERTIME	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001405 410802	PT/EX HELP	27,000.00	0.00	27,000.00	2,107.50	0.00	24,892.50	7.81%
001405 421100	TELEPHONE	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00	0.00%
001405 421200	PRINTING	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001405 421400	TRAVEL	12,000.00	0.00	12,000.00	0.00	0.00	12,000.00	0.00%
001405 421400 G1801	TRAVEL-GRT	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001405 421401	TRV-WITNES	4,000.00	0.00	4,000.00	0.00	0.00	4,000.00	0.00%
001405 421600	MR EQUIP	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001405 421800	POSTAGE	300.00	0.00	300.00	0.00	0.00	300.00	0.00%
001405 421900	EQPT RENTL	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001405 422000	ADV/LG PUB	500.00	0.00	500.00	0.00	0.00	500.00	0.00%
001405 422100	TRNG/ EDUC	2,800.00	0.00	2,800.00	0.00	0.00	2,800.00	0.00%
001405 422100 G1801	TRNG-GRT	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001405 422200	DUES SBSCR	22,500.00	0.00	22,500.00	2,250.00	0.00	20,250.00	10.00%
001405 422200 COVID	DUES SBSCR	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001405 422300	PROF SVCS	20,000.00	0.00	20,000.00	44.00	0.00	19,956.00	0.22%
001405 422900	CT COST/DM	50.00	0.00	50.00	0.00	0.00	50.00	0.00%
001405 423000	CONT SVCS	7,000.00	0.00	7,000.00	558.05	0.00	6,441.95	7.97%

YTD Available Budget Report



Account Number	Account Desc	Original Budget	Transfers	Revised Budget	YTD Actuals	Encumbrances	Available Budget	% Used
001 GENERAL FUND		1,935,893.00	0.00	1,935,893.00	152,525.67	0.00	1,783,367.33	7.88 %
001405 423300	INVSTIGATN	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001405 423700	OTH FEES	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001405 434100	MAT SUPP	4,000.00	0.00	4,000.00	0.00	0.00	4,000.00	0.00%
001405 434100 COVID	MAT SUPP	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001405 435300	COMP SFTWR	12,500.00	0.00	12,500.00	0.00	0.00	12,500.00	0.00%
001405 435400	COMP HRDWR	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001405 435500	IT SUPPORT	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001405 435600	LIC ANL FE	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001405 445900	CO-EQPT	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001405 449999	PCARD	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Grand Total:		1,935,893.00	0.00	1,935,893.00	152,525.67	0.00	1,783,367.33	7.88 %

YTD Available Budget Report



Account Number	Account Desc	Original Budget	Transfers	Revised Budget	YTD Actuals	Encumbrances	Available Budget	% Used
001 GENERAL FUND		670,150.00	0.00	670,150.00	50,600.53	0.00	619,549.47	7.55 %
404 SHERIFF AND TREASURER		670,150.00	0.00	670,150.00	50,600.53	0.00	619,549.47	7.55 %
001404 SHF TREAS		670,150.00	0.00	670,150.00	50,600.53	0.00	619,549.47	7.55 %
001404 410100	OFF SAL	56,793.00	0.00	56,793.00	4,368.80	0.00	52,424.20	7.69%
001404 410200	OFF SUPP	15,000.00	0.00	15,000.00	0.00	0.00	15,000.00	0.00%
001404 410300	WAGES	435,996.00	0.00	435,996.00	27,909.60	0.00	408,086.40	6.40%
001404 410400	FICA	31,804.00	0.00	31,804.00	1,980.27	0.00	29,823.73	6.23%
001404 410401	MEDICARE	7,438.00	0.00	7,438.00	463.13	0.00	6,974.87	6.22%
001404 410500	HEALTH INS	62,491.00	0.00	62,491.00	4,889.16	0.00	57,601.84	7.82%
001404 410599	HLTH INS C	(62,491.00)	0.00	(62,491.00)	0.00	0.00	(62,491.00)	0.00%
001404 410600	RETIREMT	46,169.00	0.00	46,169.00	2,549.98	0.00	43,619.02	5.52%
001404 410801	OVERTIME	10,500.00	0.00	10,500.00	423.43	0.00	10,076.57	4.03%
001404 410802	PT/EX HELP	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001404 421200	PRINTING	11,000.00	0.00	11,000.00	1,708.20	0.00	9,291.80	15.53%
001404 421400	TRAVEL	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00	0.00%
001404 421600	MR EQUIP	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001404 421800	POSTAGE	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001404 421900	EQPT RENTL	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001404 422000	ADV/LG PUB	12,500.00	0.00	12,500.00	0.00	0.00	12,500.00	0.00%
001404 422100	TRNG/ EDUC	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00	0.00%
001404 422200	DUES SBSCR	100.00	0.00	100.00	0.00	0.00	100.00	0.00%
001404 422300	PROF SVCS	5,000.00	0.00	5,000.00	4,300.00	0.00	700.00	86.00%
001404 422900	CT COST/DM	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00	0.00%
001404 423000	CONT SVCS	31,500.00	0.00	31,500.00	1,070.28	0.00	30,429.72	3.40%
001404 423200	BANK CHGS	850.00	0.00	850.00	300.94	0.00	549.06	35.41%
001404 434100	MAT SUPP	2,500.00	0.00	2,500.00	636.74	0.00	1,863.26	25.48%
001404 434100 COVID	MAT SUPP	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001404 434200	RECORD BKS	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001404 435300	COMP SFTWR	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001404 435400	COMP HRDWR	0.00	0.00	0.00	0.00	0.00	0.00	0.00%

YTD Available Budget Report



Account Number	Account Desc	Original Budget	Transfers	Revised Budget	YTD Actuals	Encumbrances	Available Budget	% Used
001 GENERAL FUND		670,150.00	0.00	670,150.00	50,600.53	0.00	619,549.47	7.55 %
001404 435500	IT SUPPORT	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001404 435600	LIC ANL FE	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001404 449999	PCARD	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Grand Total:		670,150.00	0.00	670,150.00	50,600.53	0.00	619,549.47	7.55 %

YTD Available Budget Report



Account Number	Account Desc	Original Budget	Transfers	Revised Budget	YTD Actuals	Encumbrances	Available Budget	% Used
001 GENERAL FUND		4,803,075.00	0.00	4,803,075.00	317,179.19	0.00	4,485,895.81	6.60 %
700 SHERIFF LAW ENFORCEMENT		4,803,075.00	0.00	4,803,075.00	317,179.19	0.00	4,485,895.81	6.60 %
001700 SHF LEO		4,803,075.00	0.00	4,803,075.00	317,179.19	0.00	4,485,895.81	6.60 %
001700 410300	WAGES	2,894,813.00	0.00	2,894,813.00	175,957.34	0.00	2,718,855.66	6.08%
001700 410300 COVID	WAGES	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001700 410300 G1946	WAGES	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001700 410300 G1947	WAGES	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001700 410300 G1948	WAGES	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001700 410300 G1950	WAGES	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001700 410300 G1951	WAGES	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001700 410300 G1952	WAGES	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001700 410300 GRANT	WAGES	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001700 410301	INCREM PAY	18,960.00	0.00	18,960.00	0.00	0.00	18,960.00	0.00%
001700 410303	WAGES-BLFF	190,903.00	0.00	190,903.00	13,186.91	0.00	177,716.09	6.91%
001700 410304	BONUS PAY	25,000.00	0.00	25,000.00	0.00	0.00	25,000.00	0.00%
001700 410305	SHIFT DIFF	16,640.00	0.00	16,640.00	448.41	0.00	16,191.59	2.69%
001700 410400	FICA	211,001.00	0.00	211,001.00	13,886.50	0.00	197,114.50	6.58%
001700 410400 COVID	FICA	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001700 410400 G1952	FICA	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001700 410401	MEDICARE	49,347.00	0.00	49,347.00	3,247.65	0.00	46,099.35	6.58%
001700 410401 COVID	MEDICARE	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001700 410401 G1952	MEDICARE	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001700 410500	HEALTH INS	528,776.00	0.00	528,776.00	34,470.29	0.00	494,305.71	6.52%
001700 410500 COVID	HEALTH INS	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001700 410500 G1952	HEALTH INS	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001700 410599	HLTH INS C	(528,776.00)	0.00	(528,776.00)	0.00	0.00	(528,776.00)	0.00%
001700 410599 GRANT	HLTH INS C	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001700 410600	RETIREMT	463,911.00	0.00	463,911.00	31,627.10	0.00	432,283.90	6.82%
001700 410600 COVID	RETIREMT	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001700 410600 G1952	RETIREMT	0.00	0.00	0.00	0.00	0.00	0.00	0.00%

YTD Available Budget Report



Account Number	Account Desc	Original Budget	Transfers	Revised Budget	YTD Actuals	Encumbrances	Available Budget	% Used
001 GENERAL FUND		4,803,075.00	0.00	4,803,075.00	317,179.19	0.00	4,485,895.81	6.60 %
001700 410801	OVERTIME	260,000.00	0.00	260,000.00	21,458.90	0.00	238,541.10	8.25%
001700 410801 COVID	OVERTIME	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001700 410801 G1952	OVERTIME	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001700 410802	PT/EX HELP	30,000.00	0.00	30,000.00	0.00	0.00	30,000.00	0.00%
001700 410803	BAILIFF	318,000.00	0.00	318,000.00	19,606.30	0.00	298,393.70	6.17%
001700 410804	TRIP GD	30,000.00	0.00	30,000.00	1,635.64	0.00	28,364.36	5.45%
001700 421100	TELEPHONE	35,000.00	0.00	35,000.00	820.44	0.00	34,179.56	2.34%
001700 421200	PRINTING	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00	0.00%
001700 421400	TRAVEL	8,000.00	0.00	8,000.00	71.66	0.00	7,928.34	0.90%
001700 421400 G1951	TRAVEL	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001700 421400 GRANT	TRAVEL	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001700 421402	TRAV-TRNG	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001700 421403	TRAV-TRIP	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001700 421600	MR EQUIP	2,000.00	0.00	2,000.00	0.00	0.00	2,000.00	0.00%
001700 421700	MR AUTO	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001700 421800	POSTAGE	4,000.00	0.00	4,000.00	239.34	0.00	3,760.66	5.98%
001700 421900	EQPT RENTL	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001700 422000	ADV/LG PUB	2,500.00	0.00	2,500.00	0.00	0.00	2,500.00	0.00%
001700 422100	TRNG/ EDUC	18,000.00	0.00	18,000.00	179.00	0.00	17,821.00	0.99%
001700 422100 G1951	TRNG/ EDUC	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001700 422100 GRANT	TRNG/ EDUC	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001700 422200	DUES SBSCR	4,000.00	0.00	4,000.00	0.00	0.00	4,000.00	0.00%
001700 422300	PROF SVCS	5,000.00	0.00	5,000.00	0.00	0.00	5,000.00	0.00%
001700 422900	CT COST/DM	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001700 423000	CONT SVCS	55,000.00	0.00	55,000.00	343.71	0.00	54,656.29	0.63%
001700 423000 GRANT	CONT SVCS	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001700 434100	MAT SUPP	120,000.00	0.00	120,000.00	0.00	0.00	120,000.00	0.00%
001700 434100 COVID	MAT SUPP	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001700 434100 G1949	MAT SUPP	0.00	0.00	0.00	0.00	0.00	0.00	0.00%

YTD Available Budget Report

Account Number	Account Desc	Original Budget	Transfers	Revised Budget	YTD Actuals	Encumbrances	Available Budget	% Used
001 GENERAL FUND		4,803,075.00	0.00	4,803,075.00	317,179.19	0.00	4,485,895.81	6.60 %
001700 434100 GRANT	MAT SUPP	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001700 434300	AUTO SUPP	20,000.00	0.00	20,000.00	0.00	0.00	20,000.00	0.00%
001700 434500	UNIFORMS	20,000.00	0.00	20,000.00	0.00	0.00	20,000.00	0.00%
001700 435300	COMP SFTWR	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001700 435400	COMP HRDWR	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001700 435400 G1971	COMP HRDWR	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001700 435500	IT SUPPORT	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001700 435600	LIC ANL FE	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001700 445900	CO-EQPT	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001700 445900 COVID	CO-EQPT	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001700 445900 G0001	CO-EQPT	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001700 445900 GRANT	CO-EQPT	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001700 445902	EQPT OTHR	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001700 446000 G2020	CO-CONSTR	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001700 449999	PCARD	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001700 456600	TRF OTH FD	174,012.00	0.00	174,012.00	0.00	0.00	174,012.00	0.00%
001700 456608	TRF ST GRT	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
001700 456611	TRF FED GR	250,365.00	0.00	250,365.00	0.00	0.00	250,365.00	0.00%
001700 456699	TRF CONTRA	(424,377.00)	0.00	(424,377.00)	0.00	0.00	(424,377.00)	0.00%
Grand Total:		4,803,075.00	0.00	4,803,075.00	317,179.19	0.00	4,485,895.81	6.60 %

YTD Available Budget Report

Account Number	Account Desc	Original Budget	Transfers	Revised Budget	YTD Actuals	Encumbrances	Available Budget	% Used
001 GENERAL FUND		60,000.00	0.00	60,000.00	11,425.67	0.00	48,574.33	19.04 %
408 STATEWIDE COMPUTER NET		60,000.00	0.00	60,000.00	11,425.67	0.00	48,574.33	19.04 %
001408 STWD COMP		60,000.00	0.00	60,000.00	11,425.67	0.00	48,574.33	19.04 %
001408 434900	CHG OTH GV	60,000.00	0.00	60,000.00	11,425.67	0.00	48,574.33	19.04%
Grand Total:		60,000.00	0.00	60,000.00	11,425.67	0.00	48,574.33	19.04 %

Public Comment for Jefferson County Commission meeting August 3, 2023

I, David Tabb, a lifelong resident/taxpayer make the following comments:

PUBLIC COMMENT –

Notice to Jefferson County Property Owners:

It appears the Jefferson County Tax Payers got their tax bill. I have told everyone what was going to happen under the leadership of Ath Stolipher and Jane Tabb. The voters got what they wanted and now they have the largest tax increase ever. Next year your property tax will double again to pay for emergency services. No other candidate running for office or elected to office told the truth. I have told the public what was going to happen for over 20 years and the government does not want the truth to be known.

Well, Stolipher and Jane Tabb, you can't hide this one and both of you own this. If you want more taxes, keep Stolipher and Jane Tabb in office and they will gladly take your money.

Did you get your ambulance fee invoice this year. I did. The invoice lists my last payment date as 12/31/1899. That's right, one hundred and twenty-three (123) years ago. With that said, I ask the Jefferson County Commission to provide me with the last 123 years of invoices so I can verify what happened. If you don't have all of the invoices, then I do not owe any fees because you were late sending the bill.

At the July 20, 2023 County Commission meeting, I presented within the County Administrator Report two separate questions, as listed below. Can someone give me a response to that?

County Administrator Report

The documents submitted for this proposed agenda is all over the place and makes no sense. Especially when it's listed at the very beginning and states "All meeting rooms in Jefferson County-owned buildings...". So, when did the Jefferson County Commission take ownership of the Charles Town Library? And, if you did, why are you still paying rent?

"The public reserves the right to call out the public officials to follow the required laws to ensure the constitutional rights of the public. The Governor has ordered the Government to be "open for business" and not deprived the public of notice and comments that would violate ethic provisions.

It is hard to be safe, with the current County Commission.

Have a nice day!

JEFFERSON COUNTY, WV - PRODUCTION



YEAR-TO-DATE BUDGET REPORT

FOR 2024 01			JOURNAL DETAIL 2024 1 TO 2024 1				
ACCOUNTS FOR: 001 GENERAL FUND	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
001401 COUNTY COMMISSION							
001.401.GG.410100.	227,675.00	0.00	OFFICIALS SALARY 227,675.00	6,846.30	0.00	220,828.70	3.0%
2024/01/000094 07/21/2023 PRJ			6,846.30 REF 2402PD WARRANT=2402PR RUN=1 BI-WEEKL				
001.401.GG.410300.	528,613.00	0.00	EMPLOYEES SALARY AND WAGES 528,613.00	17,051.76	0.00	511,561.24	3.2%
2024/01/000094 07/21/2023 PRJ			17,051.76 REF 2402PD WARRANT=2402PR RUN=1 BI-WEEKL				
001.401.GG.410400.	33,751.00	0.00	FICA TAX 33,751.00	1,454.14	0.00	32,296.86	4.3%
2024/01/000094 07/21/2023 PRJ			1,454.14 REF 2402PD WARRANT=2402PR RUN=1 BI-WEEKL				
001.401.GG.410401.	7,893.00	0.00	MEDICARE EXPENSE 7,893.00	340.08	0.00	7,552.92	4.3%
2024/01/000094 07/21/2023 PRJ			340.08 REF 2402PD WARRANT=2402PR RUN=1 BI-WEEKL				
001.401.GG.410500.	166,437.00	0.00	HEALTH INSURANCE 166,437.00	2,801.70	0.00	163,635.30	1.7%
2024/01/000094 07/21/2023 PRJ			2,801.70 REF 2402PD WARRANT=2402PR RUN=1 BI-WEEKL				
001.401.GG.410599.	-166,437.00	0.00	HEALTH INSURANCE-CONTRA -166,437.00	0.00	0.00	-166,437.00	.0%
001.401.GG.410600.	48,993.00	0.00	RETIREMENT 48,993.00	1,993.22	0.00	46,999.78	4.1%
2024/01/000094 07/21/2023 PRJ			1,993.22 REF 2402PD WARRANT=2402PR RUN=1 BI-WEEKL				
001.401.GG.410801.	2,000.00	0.00	OVERTIME 2,000.00	0.00	0.00	2,000.00	.0%
001.401.GG.421100.	1,350.00	0.00	TELEPHONE 1,350.00	0.00	0.00	1,350.00	.0%

JEFFERSON COUNTY, WV - PRODUCTION



YEAR-TO-DATE BUDGET REPORT

FOR 2024 01				JOURNAL DETAIL 2024 1 TO 2024 1			
ACCOUNTS FOR: 001 GENERAL FUND	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
001.401.GG.421400.	15,000.00	0.00	TRAVEL 15,000.00	0.00	0.00	15,000.00	.0%
001.401.GG.421800.	250.00	0.00	POSTAGE 250.00	0.00	0.00	250.00	.0%
001.401.GG.422000.	6,000.00	0.00	ADVERTISING / LEGAL PUBS 6,000.00	0.00	0.00	6,000.00	.0%
001.401.GG.422100.	7,500.00	0.00	TRAINING AND EDUCATION 7,500.00	0.00	0.00	7,500.00	.0%
001.401.GG.422200.	13,015.00	0.00	DUES AND SUBSCRIPTIONS 13,015.00	0.00	0.00	13,015.00	.0%
001.401.GG.422300.	70,350.00	0.00	PROFESSIONAL SERVICES 70,350.00	37,938.60	0.00	32,411.40	53.9%
2024/01/000003	07/01/2023	API	900.00 VND 022192 IN JCC072023		MILLENIUM INS GROUP HRA ADMINISTRA		88143
2024/01/000054	07/06/2023	API	250.00 VND 022192 IN WRAP72023		MILLENIUM INS GROUP WRAP DOCUENT F		88240
2024/01/000054	07/05/2023	API	8,145.20 VND 027112 IN JULY 2022		WILLIAM F. ROHRBAUGH JULY 2022 LEGA		88249
2024/01/000054	07/05/2023	API	1,091.20 VND 027112 IN AUG 2022		WILLIAM F. ROHRBAUGH AUG 2022 LEGAL		88249
2024/01/000054	07/05/2023	API	2,507.30 VND 027112 IN SEPT 2022		WILLIAM F. ROHRBAUGH SEPT 2022 LEGA		88249
2024/01/000054	07/05/2023	API	3,636.20 VND 027112 IN OCT 2022		WILLIAM F. ROHRBAUGH OCT 2022 LEGAL		88249
2024/01/000054	07/05/2023	API	7,018.30 VND 027112 IN NOV 2022		WILLIAM F. ROHRBAUGH NOV 2022 LEGAL		88249
2024/01/000054	07/05/2023	API	4,835.20 VND 027112 IN DEC 2022		WILLIAM F. ROHRBAUGH DEC 2022 LEGAL		88249
2024/01/000054	07/05/2023	API	443.20 VND 027112 IN JAN 2023		WILLIAM F. ROHRBAUGH JAN 2023 LEGAL		88249
2024/01/000054	07/05/2023	API	4,411.70 VND 027112 IN FEB 2023		WILLIAM F. ROHRBAUGH FEB 2023 LEGAL		88249
2024/01/000054	07/05/2023	API	2,279.20 VND 027112 IN MAR 2023		WILLIAM F. ROHRBAUGH MARCH 2023 LEG		88249
2024/01/000054	07/05/2023	API	121.20 VND 027112 IN APRIL 2023		WILLIAM F. ROHRBAUGH APRIL 2023 LEG		88249
2024/01/000054	07/05/2023	API	282.30 VND 027112 IN MAY 2023		WILLIAM F. ROHRBAUGH MAY 2023 LEGAL		88249
2024/01/000054	07/05/2023	API	1,207.60 VND 027112 IN JUNE 2023		WILLIAM F. ROHRBAUGH JUNE 2023 LEGA		88249
2024/01/000188	07/26/2023	API	810.00 VND 017085 IN 31777		COX HOLLIDA YOUNG PL CPA SVS		88324
001.401.GG.422301.	210,000.00	0.00	HRA-HEALTH REIMBURSEMENT ACCT 210,000.00	0.00	0.00	210,000.00	.0%
001.401.GG.422302.	5,040.00	0.00	EMPLOYEE ASSISTANCE PGM 5,040.00	936.00	0.00	4,104.00	18.6%
2024/01/000188	07/26/2023	API	936.00 VND 022099 IN 1923		MAZZITTI & SULL EAP QUARTERLY EAP		88335

JEFFERSON COUNTY, WV - PRODUCTION



YEAR-TO-DATE BUDGET REPORT

FOR 2024 01			JOURNAL DETAIL 2024 1 TO 2024 1					
ACCOUNTS FOR: 001 GENERAL FUND	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED	
001.401.GG.422400.	35,100.00	0.00	AUDIT COSTS 35,100.00	0.00	0.00	35,100.00	.0%	
001.401.GG.422600.	329,000.00	0.00	INSURANCE AND BONDS 329,000.00	182,737.00	0.00	146,263.00	55.5%	
2024/01/000004	07/01/2023	API	59,797.50 VND 032151 IN 107156		WVCorp WV COUNTIES	FY24 1ST HALF	88183	
2024/01/000004	07/01/2023	API	475.00 VND 032151 IN 107156		WVCorp WV COUNTIES	FY24 1ST HALF	88183	
2024/01/000004	07/01/2023	API	4,000.00 VND 032151 IN 107156		WVCorp WV COUNTIES	FY24 1ST HALF	88183	
2024/01/000004	07/01/2023	API	2,076.50 VND 032151 IN 107156		WVCorp WV COUNTIES	FY24 1ST HALF	88183	
2024/01/000004	07/01/2023	API	16,611.50 VND 032151 IN 107156		WVCorp WV COUNTIES	FY24 1ST HALF	88183	
2024/01/000004	07/01/2023	API	66,708.00 VND 032151 IN 107156		WVCorp WV COUNTIES	FY24 1ST HALF	88183	
2024/01/000004	07/01/2023	API	14,550.50 VND 032151 IN 107156		WVCorp WV COUNTIES	FY24 1ST HALF	88183	
2024/01/000004	07/01/2023	API	3,630.00 VND 032151 IN 107156		WVCorp WV COUNTIES	FY24 1ST HALF	88183	
2024/01/000004	07/01/2023	API	16,770.50 VND 032151 IN 107156		WVCorp WV COUNTIES	FY24 1ST HALF	88183	
2024/01/000004	07/01/2023	API	-1,882.50 VND 032151 IN 107156		WVCorp WV COUNTIES	FY24 1ST HALF	88183	
001.401.GG.422601.	130,000.00	0.00	WORKERS COMP INSURANCE 130,000.00	40,180.50	0.00	89,819.50	30.9%	
2024/01/000004	07/01/2023	API	40,180.50 VND 032151 IN 107158		WVCorp WV COUNTIES	FY24 QTR 1 WOR	88184	
001.401.GG.422602.	20,000.00	0.00	UNEMPLOYMENT INSURANCE 20,000.00	0.00	0.00	20,000.00	.0%	
001.401.GG.423000.	3,200.00	0.00	CONTRACTED SERVICES 3,200.00	316.46	0.00	2,883.54	9.9%	
2024/01/000054	07/07/2023	API	169.55 VND 013004 IN IN118162A		DIGITAL DOCUMENT SOL	EXTRA/COLOR CO	88230	
2024/01/000054	07/06/2023	API	146.91 VND 015010 IN 42656317A		FIRST CITIZENS BANK	JULY 2023 COPI	88233	
001.401.GG.423900.	90,000.00	0.00	INSURANCE PREMIUM RETIREE 90,000.00	7,668.00	0.00	82,332.00	8.5%	
2024/01/000103	07/14/2023	API	7,668.00 VND 027078 IN RHBT7/2023		RETIREE HLTH BEN TRU	RETIREE HEALTH	88268	
001.401.GG.434100.	2,700.00	0.00	MATERIALS AND SUPPLIES 2,700.00	0.00	0.00	2,700.00	.0%	
001.401.GG.435300.	1,000.00	0.00	COMPUTER SOFTWARE 1,000.00	0.00	0.00	1,000.00	.0%	

JEFFERSON COUNTY, WV - PRODUCTION



YEAR-TO-DATE BUDGET REPORT

FOR 2024 01		JOURNAL DETAIL 2024 1 TO 2024 1					
ACCOUNTS FOR: 001 GENERAL FUND	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
001.401.GG.456700.	4,800.00	0.00	CONTR/TRSFR OTHR GOV UNIT 4,800.00	4,800.00	0.00	0.00	100.0%
2024/01/000103	07/13/2023 API	4,800.00	VND 037192 IN 2021438		WV TREASURY	EFT FY24 WV PR	88314
001.401.GG.456708.	14,231.00	0.00	IN-KIND RENT-FARMLAND PROT BD 14,231.00	0.00	0.00	14,231.00	.0%
001.401.GG.456800.	1,000.00	0.00	CONTRIBUTION/ TRANSFER OTHER 1,000.00	0.00	0.00	1,000.00	.0%
001.401.GG.456800.G2011	0.00	0.00	CONTRIBUTION/ TRANSFER OTHER 0.00	38,750.00	0.00	-38,750.00	100.0%
2024/01/000004	07/01/2023 API	38,750.00	VND 019044 IN DAY24/1		JEFF DAY REPORT CNTR 2023/24 ALLOC		88206
TOTAL COUNTY COMMISSION	1,808,461.00	0.00	1,808,461.00	343,813.76	0.00	1,464,647.24	19.0%
TOTAL GENERAL FUND	1,808,461.00	0.00	1,808,461.00	343,813.76	0.00	1,464,647.24	19.0%
TOTAL EXPENSES	1,808,461.00	0.00	1,808,461.00	343,813.76	0.00	1,464,647.24	

JEFFERSON COUNTY, WV - PRODUCTION



YEAR-TO-DATE BUDGET REPORT

FOR 2024 01				JOURNAL DETAIL 2024 1 TO 2024 1			
ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED	
GRAND TOTAL							
1,808,461.00	0.00	1,808,461.00	343,813.76	0.00	1,464,647.24	19.0%	

** END OF REPORT - Generated by Vivian Fields **

JEFFERSON COUNTY, WV - PRODUCTION



YEAR-TO-DATE BUDGET REPORT

REPORT OPTIONS

	Field #	Total	Page Break
Sequence 1	1	Y	Y
Sequence 2	9	Y	N
Sequence 3	0	N	N
Sequence 4	0	N	N

Report title:

YEAR-TO-DATE BUDGET REPORT

Includes accounts exceeding 0% of budget.

Print totals only: N

Print Full or Short description: F

Print full GL account: Y

Format type: 1

Double space: N

Suppress zero bal accts: Y

Include requisition amount: N

Print Revenues-Version headings: N

Print revenue as credit: Y

Print revenue budgets as zero: N

Include Fund Balance: N

Print journal detail: Y

From Yr/Per: 2024/ 1

To Yr/Per: 2024/ 1

Include budget entries: Y

Incl encumb/liq entries: Y

Sort by JE # or PO #: J

Detail format option: 1

Include additional JE comments: N

Multiyear view: D

Amounts/totals exceed 999 million dollars: N

Year/Period: 2024/ 1

Print MTD Version: N

Roll projects to object: N

Carry forward code: 1

Find Criteria

Field Name	Field Value

Org	001401

Object

Project

Rollup code

Account type

Account status

JEFFERSON COUNTY, WV - PRODUCTION



YEAR-TO-DATE BUDGET REPORT

FOR 2024 01

ACCOUNTS FOR: 001		GENERAL FUND						
	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED	
001401 COUNTY COMMISSION								
001401 410100		OFFICIALS SALARY						
	227,675.00	227,675.00	6,846.30	6,846.30	0.00	220,828.70	3.0%	
001401 410300		EMPLOYEES SALARY AND WAGES						
	528,613.00	528,613.00	17,051.76	17,051.76	0.00	511,561.24	3.2%	
001401 410400		FICA TAX						
	33,751.00	33,751.00	1,454.14	1,454.14	0.00	32,296.86	4.3%	
001401 410401		MEDICARE EXPENSE						
	7,893.00	7,893.00	340.08	340.08	0.00	7,552.92	4.3%	
001401 410500		HEALTH INSURANCE						
	166,437.00	166,437.00	2,801.70	2,801.70	0.00	163,635.30	1.7%	
001401 410599		HEALTH INSURANCE-CONTRA						
	-166,437.00	-166,437.00	0.00	0.00	0.00	-166,437.00	.0%	
001401 410600		RETIREMENT						
	48,993.00	48,993.00	1,993.22	1,993.22	0.00	46,999.78	4.1%	
001401 410801		OVERTIME						
	2,000.00	2,000.00	0.00	0.00	0.00	2,000.00	.0%	
001401 421100		TELEPHONE						
	1,350.00	1,350.00	0.00	0.00	0.00	1,350.00	.0%	
001401 421400		TRAVEL						
	15,000.00	15,000.00	0.00	0.00	0.00	15,000.00	.0%	
001401 421800		POSTAGE						
	250.00	250.00	0.00	0.00	0.00	250.00	.0%	
001401 422000		ADVERTISING / LEGAL PUBS						
	6,000.00	6,000.00	0.00	0.00	0.00	6,000.00	.0%	
001401 422100		TRAINING AND EDUCATION						
	7,500.00	7,500.00	0.00	0.00	0.00	7,500.00	.0%	
001401 422200		DUES AND SUBSCRIPTIONS						
	13,015.00	13,015.00	0.00	0.00	0.00	13,015.00	.0%	
001401 422300		PROFESSIONAL SERVICES						
	70,350.00	70,350.00	37,938.60	37,938.60	0.00	32,411.40	53.9%	
001401 422301		HRA-HEALTH REIMBURSEMENT ACCT						
	210,000.00	210,000.00	0.00	0.00	0.00	210,000.00	.0%	
001401 422320		EMPLOYEE ASSISTANCE PGM						
	5,040.00	5,040.00	936.00	936.00	0.00	4,104.00	18.6%	
001401 422400		AUDIT COSTS						
	35,100.00	35,100.00	0.00	0.00	0.00	35,100.00	.0%	
001401 422600		INSURANCE AND BONDS						
	329,000.00	329,000.00	182,737.00	182,737.00	0.00	146,263.00	55.5%	
001401 422601		WORKERS COMP INSURANCE						
	130,000.00	130,000.00	40,180.50	40,180.50	0.00	89,819.50	30.9%	

JEFFERSON COUNTY, WV - PRODUCTION



YEAR-TO-DATE BUDGET REPORT

FOR 2024 01

ACCOUNTS FOR: 001	GENERAL FUND							
ORIGINAL	APPROP	REVISED	BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
001401 422602		UNEMPLOYMENT INSURANCE						
	20,000.00	20,000.00		0.00	0.00	0.00	20,000.00	.0%
001401 423000		CONTRACTED SERVICES						
	3,200.00	3,200.00		316.46	316.46	0.00	2,883.54	9.9%
001401 423900		INSURANCE PREMIUM RETIREE						
	90,000.00	90,000.00		7,668.00	7,668.00	0.00	82,332.00	8.5%
001401 434100		MATERIALS AND SUPPLIES						
	2,700.00	2,700.00		0.00	0.00	0.00	2,700.00	.0%
001401 435300		COMPUTER SOFTWARE						
	1,000.00	1,000.00		0.00	0.00	0.00	1,000.00	.0%
001401 456700		CONTR/TRANSF OTHR GOV UNIT						
	4,800.00	4,800.00		4,800.00	4,800.00	0.00	0.00	100.0%
001401 456708		IN-KIND RENT-FARMLAND PROT BD						
	14,231.00	14,231.00		0.00	0.00	0.00	14,231.00	.0%
001401 456800		CONTRIBUTION/ TRANSFER OTHER						
	1,000.00	1,000.00		0.00	0.00	0.00	1,000.00	.0%
001401 456800 G2011		CONTRIBUTION/ TRANSFER OTHER						
	0.00	0.00		38,750.00	38,750.00	0.00	-38,750.00	100.0%
TOTAL COUNTY COMMISSION								
	1,808,461.00	1,808,461.00		343,813.76	343,813.76	0.00	1,464,647.24	19.0%
TOTAL GENERAL FUND								
	1,808,461.00	1,808,461.00		343,813.76	343,813.76	0.00	1,464,647.24	19.0%
TOTAL EXPENSES								
	1,808,461.00	1,808,461.00		343,813.76	343,813.76	0.00	1,464,647.24	

JEFFERSON COUNTY, WV - PRODUCTION



YEAR-TO-DATE BUDGET REPORT

FOR 2024 01

ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
GRAND TOTAL 1,808,461.00	1,808,461.00	343,813.76	343,813.76	0.00	1,464,647.24	19.0%

** END OF REPORT - Generated by Vivian Fields **