AGENDA
JEFFERSON COUNTY COMMISSION
THIRD QUARTERLY SESSION – JULY – SEPTEMBER 2024
THURSDAY, AUGUST 1, 2024
9:30 a.m.
County Commission Meeting Room
located at the Old Charles Town Library
200 E. Washington Street, Charles Town, WV

Call to Order

Prayer – Moment of silent

Pledge of Allegiance

Pledge of Allegiance to the West Virginia Flag

I pledge allegiance to the flag of West Virginia, which serves as a constant reminder that 'Mountaineers Are Always Free,' which stands as a symbol of her majestic mountains, fertile forests, rich veins of coal, and the pride of her people.

Approval of Minutes:

July 11, 2024

Approval of Accounts Payable:

1. July 18, 2024
2. July 25, 2024
3. August 1, 2024

Approval of Manual Checks:

1. July 19, 2024
2. July 26, 2024
3. August 2, 2024

Approval of Payroll:

July 19, 2024

Requisitions:

August 1, 2024

Announcements:
Report if there are changes in the agenda if applicable.

Public Comment:
To participate in public comment in person, please sign the public comment sign-in sheet located on the table in the back of the room. To participate virtually, please "raise your hand" on the GotoWebinar control panel. Please submit comments via email to info@jeffersoncountywv.org. Your name and any written comments submitted for the record will be included in the minutes.

Presentations

1. 9:45 am Angie Banks, Assessor
    1. Exonerations
    2. Part-time seasonal hire

2. 9:55 am Tom Hansen, Sheriff
    1. Renewal of Board of Education agreement for public resource officer
    2. Bailiff retirement/replacement
    3. Sheriff's commission

3. 10:00 am Nikki Painter, Voters and Elections
    1. Extended Emergency Absentee Voting Policy
    2. Early Voting locations
    3. Election update/ timeline

4. 10:15 am Lyn Widmyer, League of Women Voters
    Request November general election canvass be live-streamed

5. 10:30 am Roger Goodwin, chief county engineer of the Department of Engineering, Planning and Zoning
    1. D.R. Horton, Inc.- Tollhouse Woods Subdivision (File #04-21-SD) partial bond release
    2. Shubhangini, LLC- Burr Business Park, Lot 37 Warehouse (File #22-4-SP) partial bond release
    3. Howard Shockey & Sons, Inc.- TeMa North America (File #21-7-SP) complete bond release
    4. Request approval to amend Parks and Recreation Impact Fees- FY 2025 Capital Improvement Plan

6.	10:45 am	Mike Sine, director of the Emergency Services Agency Letter of support- application for new fire department
7.	11:00 am	Jennifer Myers, director of Jefferson County Parks & Recreation Commission Virtual presentation of the Aquatic Feasibility Study final report by George Dines from Councilman Hunsaker
8.	11:15 am	Chris Colville, CEO/ president of the YMCA Summary of YMCA Feasibility Study demonstrating support for program expansion and comprehensive aquatic needs
9.	11:30 am	Dana Burton, USDA Request coordination of treatment for spotted lantern fly infestation
10.	11:45 am	Karen Olden, Probate, Jefferson County Clerk's office Motion to remove Howard Lee Moore, Jr. and Alan H. Norton as personal representatives (co-executors) of the estate of Mary Alice Logan, deceased, and appoint a successor executor in their place and stead, and seize estate records from their possession
11.	12:00 pm	Board and Commission Appointments and Solicitations 1. Eastern Panhandle Home Consortium – board solicitation 2. Parks and Recreation Board – interviews and appointment(s)
12.	12:15 pm	Martin Burke, Jefferson County historic landmarks commission Request for real estate tax relief for the James Osbourn Farm in the amount of $11,161.24
13.	12:20 pm	Laura Kuhn, director of Jefferson County Fleet and Facilities Maintenance Request approval of the Courthouse Facilities Improvement Authority grant application
14.	12:25 pm	Jessica James, assistant deputy county administrator 1. Years of service awards 2. Approval of Promotion – Deputy County Administrator 3. Approval of employee status change – part-time to full-time – Department of IT/GIS 4. Approval of lateral employee transfer 5. Approval to advertise – clerk of administration, finance, and human resources – County Commission administration

6. Approval of advertise – zoning administrator position – Department of Engineering, Planning, and Zoning
7. Approval to advertise – CAD administrator position – Department of Emergency Communications

Old Business

15. Consideration of Order Creating the County Commission of Jefferson County Redevelopment District No. 1 – Hill Top House Hotel and Approving Project Plan No. 1

New Business

16. Resolution in support of the WV Voluntary Farmland Protection Act (JT)

17. Discussion of possible solution for overcrowding and trash issues on the Shenandoah River by Bloomery road and Millville road (JT)

18. Resolution: Expressing condemnation of political violence and denouncing the attempted assassination of former President Donald J. Trump (PM)

19. County Administrator Report
1. Impact Fee Study workshop scheduling- discussion/ possible action
2. Fire Service RFP update- discussion
3. Letter regarding individual tax liability and TIFs- discussion
4. Opioid settlement fund- discussion/ possible action

20. ADJOURN

CORRESPONDENCE AND INFORMATION

YTD Budget Reports
E-mail correspondence received from the following: Denise Nick, Hobday Custom Homes

Minutes

Jefferson County Commission

Thursday, July 11, 2024

A meeting of the Jefferson County Commission was held on Thursday, July 11, 2024, during the third quarterly session at 9:30 a.m. The meeting was held via GoToWebinar and in-person. Present were President Steve Stolipher,Vice President Jane Tabb, Commissioner Pasha Majdi, Commissioner Kelvin Upson, and Commissioner James Cook (virtually). Also present were Edwina Benites-LM, county administrator, Nathan Cochran, assistant prosecuting attorney, Jacki Shadle, county clerk, and Sorayda Pitts, administrative assistant. The archived meeting of the Thursday, July 11, 2024, meeting is available on the Jefferson County Commission website.

Moment of Silent

Pledge of allegiance

Pledge of allegiance of West Virginia flag

APPROVAL OF MINUTES

Mr. Stolipher motioned to approve the June 27, 2024, regular meeting minutes. The motion was approved unanimously.

APPROVAL OF PAYROLL

Mr. Stolipher motioned to approve the payroll for July 5, 2024, in the amount of $443,189.87. The motion was approved unanimously.

APPROVAL OF REQUISITIONS

Mr. Stolipher motioned to approve the requisition for July 11, 2024, in the amount of $12,834.72. The motion was approved unanimously.

APPROVAL OF ACCOUNTS PAYABLE

CHECK NUMBER		VENDOR NAME	UNCLEARED
89929		ALLENTOWN POLICE DEPARTMENT	500.00
89930		AMERICAN FAMILY LIFE INSURANCE COMPANY ICU	2,116.50
89931		AT&T	202.00
89932		BUREAU OF CHILD SUPPORT	985.39

89933		CAPITAL ELECTRIC	532.10
89934		COMPTROLLER OF MARYLAND	1,452.75
89935		EFTPS IRS TAXES	152,744.21
89936		EMPOWER RETIREMENT	7,703.66
89937		FRONTIER	170.92
89938		JEFFERSON SECURITY BANK	3,885.00
89939		KELSEY STIPANOVIC	2,120.52
89940		LORI BROWN	930.82
89941		MILLER'S SUPPLIES AT WORK	166.35
89942		NATIONWIDE RETIREMENT SOLUTIONS	1,065.00
89943		OLD CHARLES TOWN LIBRARY	3,000.00
89944		PA SCDU	320.00
89945		POTOMAC EDISON	34,025.57
89946		RICE TIRES CO	451.36
89947		SEN COMMUNICATIONS LLC	2,931.18
89948		SOFTWARE SYSTEMS INC	7,451.20
89949		THE HARTFORD	3,739.56
89950		UNIFIRST	298.92
89951		WAR MEMORIAL HOSPITAL	86.47
89952		WV DEPUTY SHERIFF RETIREMENT SYSTEM	28,126.28
89953		WV PUBLIC EMPLOYEE RETIREMENT SYSTEM	47,457.26
89954		WV PUBLIC EMPLOYEE RETIREMENT SYSTEM	166.49
89955		WV UNITED HEALTH SYSTEM	542.07
89956		WV ASSOCIATION OF COUNTIES	100.00
89957	FG/009	SHERIFF OF JEFFERSON COUNTY	5,420.53
89958	BS/011	SHERIFF OF JEFFERSON COUNTY	10,769.45
89959	AM/053	SHERIFF OF JEFFERSON COUNTY	1,799.12
			321,260.68

Mr. Stolipher motioned to approve the accounts payable for July 4, 2024, in the amount of $321,260.68. The motion was approved unanimously.

CHECK NUMBER	VENDOR NAME	UNCLEARED
89960	ADAM WARD	527.71
89961	ADAM WAUGH	500.00
89962	AMANDA MASTERS	32.96
89963	AMERIFLEX	122.40
89964	BEST BEST & KRIEGER LLP	162.00
89965	BOLIVAR / HARPERS FERRY PUBLIC LIBRARY	23,175.00
89966	CASTO & HARRIS INC	54.00
89967	CHIEF TECHNOLOGIES	13,887.00
89968	CITY OF CHARLES TOWN	3,780.00
89969	COLONIAL LIFE	95.68

89970	DOING BETTER BUSINES	146.69
89971	EMILY MORROW	114.57
89972	EPTA-EASTERN PANHANDLE TRANSIT AUTHORITY	25,000.00
89973	ESS ELECTION SYSTEMS & SOFTWARE	10,928.50
89974	GUTTMAN OIL CO	6,489.98
89975	JEFF CO PARKS & RECREATION COMMISSION	130,820.25
89976	JEFFERSON DAY REPORT CENTER	38,750.00
89977	KATHRYN KING	473.26
89978	MARY ESPINOSA	732.49
89979	OLD CHARLES TOWN LIBRARY	23,175.00
89980	REBECCA HALL	1,190.77
89981	RYLEE BROWN	127.02
89982	SHEPHERDSTOWN PUB LIBRARY	23,175.00
89983	SOUTH JEFFERSON PUBLIC LIBRARY	23,175.00
89984	SPIRIT OF JEFFERSON	198.68
89985	THE HARTFORD	2,387.60
89986	VICTOR C LUPIS III	251.28
89987	WV STATE BAR	2,200.00
89988	WVU WEST VIRGINIA UNIVERSITY	3,700.00
		335,372.84

Mr. Stolipher motioned to approve the accounts payable for July 11, 2024, in the amount of $335,372.84. The motion was approved unanimously.

APPROVAL OF MANUAL CHECKS

		4-Jul-24	
		OTHER FUNDS	
Check #	Fund	Vendor	Amount
920	HD/008	SHERIFF OF JEFFERSON COUNTY	2571.42
1174	AV/056	MILLERS SUPPLIES AT WORK	107.84
351	AR/207	SHERIFF OF JEFFERSON COUNTY	11838.70
1885	CO/246	THOS SOMERVILLE	$16,645.76
997	CW/059	WV STATE POLICE ACCT OFFICE	$15.00
998	CW/059	WV STATE AUDITOR	$960.00
415	WV/369	WV DEPUTY SHERIFF RETIREMENT SYSTEM	$640.00
TOTAL			$32,778.72

Mr. Stolipher motioned to approve the manual checks for July 5, 2024, in the amount of $32,778.72. The motion was approved unanimously.

		11-Jul-24	
		OTHER FUNDS	
Check #	Fund	Vendor	Amount

1175	AV/056	ESRI	$22,700.00
1176	AV/056	GLOBAL SCIENCE & TECHNOLOGY INC	$2,375.00
1177	AV/056	MONROE SYSTEMS FOR BUSINESS	$182.52
1178	AV/056	STAPLES	$549.50
1179	AV/056	THE THRASHER GROUP INC	$15,900.00
1467	IP/249	SHERIFF OF JEFFERSON COUNTY- SCHOOL IMPACT	$110.00
1468	IP/249	SHERIFF OF JEFFERSON COUNTY-LAW ENF IMPACT	$26,725.13
1469	IP/249	SHERIFF OF JEFFERSON COUNTY- PARKS & REC IMPACT	$124,469.90
1470	IP/249	SHERIFF OF JEFFERSON COUNTY- EMS IMPACT	$13,096.56
1471	IP/249	SHERIFF OF JEFFERSON COUNTY- ADMIN IMPACT	$6,272.46
442	SF/073	VICTOR C LUPIS	$1,350.00
TOTAL			$213,731.07

Mr. Stolipher motioned to approve the manual checks for July 12, 2024, in the amount of $213,731.07. The motion was approved unanimously.

PUBLIC COMMENT:

Public comment was received by:

Bob Aitcheson

Joanne Curran (see attached)

Jacquelyn Milliron (see attached)

Wendy Couch

Marci Groom

Colin Stine (see attached)

Troy Miller

David Tabb (see attached)

David Lutz

Angela Moore

Samantha Hutt

Christy Stadig (see attached)

Natalie Stone

TJ Schmidt

Jack Hefestay (see attached)

Jean Jacobs (see attached)

Richard Zigler (see attached)

Christine Wimer

Bill Ridenour

Rebecca Fibbs

PRESENTATIONS

1. Angie Banks- Assessor

   Exoneration

NAME	TYPE	DISTRICT	AMOUNT	TICKET NO.
Michael Julian	PP	CT	$66.72	3918

Mr. Stolipher motioned to approve the exoneration of ticket Number 3918 as presented by Mrs. Banks. The motion was seconded by Mr. Majdi. The motion was approved unanimously**.**

Tax ticket apportionments

Mr. Stolipher motioned to approve the tax ticket apportionment, ticket number 313438 in the amount of $2,370.80 as presented by Mrs. Banks. The motion was seconded by Mr. Majdi. The motion was approved unanimously**.**

Mr. Stolipher motioned to approve the tax ticket apportionment, ticket number 314070 in the amount of $2,095.36 as presented by Mrs. Banks. The motion was seconded by Mr. Majdi. The motion was approved unanimously**.**

2. Steven Holz, Lieutenant, Sheriff's Department

   Job Corps Cooperative Law Enforcement Agreement Renewal

   Mr. Stolipher motioned to approve the cooperative law enforcement agreement between the Sheriff's Office, USDA, Forest Service, and Harpers Ferry Job Corps and authorize the president to affix his signature. The motion was seconded by Mr. Upson. The motion was approved unanimously**.**

3. Jacki Shadle, County Clerk

   Employee recognition for 20 years of service

   Ms. Karen Olden was recognized for 20 years of service to the county.

4. Karen Olden, Probate

   Mr. Stolipher motioned to convene as a Fiduciary Review Board. The motion was seconded by Mrs. Tabb. The motion was approved unanimously.

Fiduciary Quarterly Review of Estates opened. Waivers of Final Settlement and Accountings Recorded since last Quarterly Review.

Mrs. Tabb motioned to approve the Fiduciary Quarterly Review of Estates opened. Waivers of Final Settlement and Accountings Recorded since last Quarterly Review as presented. The motion was seconded by Mr. Stolipher. The motion was approved unanimously.

Mrs. Tabb moved to reconvene in regular session. The motion was seconded by Mr. Stolipher. The motion was approved unanimously.

5. Kelly Franklin, Jefferson Day Report Center, Inc.

   FY25 West Virginia Community Corrections Grant Award Contract

   Mrs. Tabb motioned to approve the FY25 West Virginia Community Corrections Grant Award Contract as presented. The motion was seconded by Mr. Stolipher. The motion was approved unanimously**.**

6. Roger Goodwin, Chief Engineer

   Property Safety Enforcement Agency – Hearing on Case 23-001
   (Daniel D. Duncan)

   Mr. Stolipher motioned to find the property in violation of the Property Safety Enforcement Ordinance and to issue the Order to the property owner, as presented. The motion was seconded by Mrs. Tabb. The motion was approved unanimously.

   Dave Lutman, Lutman Construction, LLC, Home Builder - Discussion of issues with processing building permit applications and Office of Permits & Inspections level of staffing and resources.

   a-Mr. Stolipher motioned to direct Director Roger Goodwin or legal counsel to review and provide recommendations on the ILP ordinance regarding wells and bring the recommendations back to the Commission. The motion was seconded by Mr. Majdi. The motion was approved unanimously.

   b-Mr. Stolipher motioned to allow the engineering department to develop and implement a master approval plan process. The motion was seconded by Mr. Cook. The motion was approved unanimously.

   c-Mr. Stolipher motioned to have director Roger Goodwin develop and bring back an expedited fee schedule and consult with the fire marshal to confirm if we can hire a third party inspector. The motion was seconded by Mr. Majdi. The motion was approved unanimously.

Complete bond release for ILA Properties, Inc.- Quail Ridge Subdivision, Section II, Phase III, Lots 129-159 (File #05-55)

Mr. Stolipher motioned to authorize a complete bond release of irrevocable letter of credit #7962921 with Summit Community Bank in the amount of $240,133.00 for ILA Properties, Inc.-Quail Ridge Subdivision, Section II, Phase III, lots 129-159 (file #05-55). The motion was seconded by Mrs. Tabb. The motion was approved unanimously**.**

7. Jennifer Myers, Director of Jefferson County Parks & Recreation

   Ms. Myers provided an update on the fireworks

8. Laura Kuhn, director of Fleet & Facilities Management

   Notarized Signature on Underground Injection Control Permit for Septic Tank and Groundwater Protection Plan for the West Virginia Department of Environmental Protection

   Mr. Stolipher motioned to approve the Underground Injection Control Septic Tank Permit and the Groundwater Protection Plan and authorize the Commission President's signature on the documents. The motion was seconded by Mr. Upson. The motion was approved unanimously.

9. Jessica James, assistant deputy county administrator

   Approval of Hire – executive director, Farmland Protection

   Mrs. Tabb motioned to approve the hire of Jason Adams as at the Director of the Jefferson Farmland Protection Board at a Grade VII, with a salary of $65,000.00, effective date July 22, 2024. The motion was seconded by Mr. Majdi. The motion was approved unanimously.

   Approval of Employee Pay Adjustment – ESA

   Mr. Majdi motioned to approve the pay adjustment for Josh Smith, FF/EMT III, in accordance with AP1192 from a rate of $24.46/hr. to a new rate of $26.66, (which includes the FY25 5% COLA). The motion was seconded by Mr. Stolipher. The motion was approved unanimously.

   Employee Recognition – no request, informational only.

   Bessie Nelson was recognized for her professionalism.
   Tyler Amick and Spencer Fraser were recognized for their commitment to constituent relations.

10. Nathan Cochran, Prosecuting Attorney's Office

a. Consider matters involving or affecting the construction, planning, purchase, sale, or lease of property for county office and/or courthouse space.

No action taken

b. Report by counsel on Magistrate Court space and related issues.

No action taken

OLD BUSINESS

- Discussion and possible action on proposed revisions to the Bylaws of the Jefferson County Planning Commission.

Mr. Stolipher motioned to approve the revisions to the Bylaws of the Jefferson County Planning Commission with Commissioner Tabb's minor adjustment removing no public comment. The motion was seconded by Mr. Majdi. The motion was approved unanimously.

-Discussion and possible action on proposed revisions proposed amendment to Division 24.300 c and d of the Jefferson County Subdivision and Land Development Regulations related to holding Public Hearings for Waiver Applications (STA24-01)

Mr. Stolipher motioned to approve the revisions proposed amendment to Division 24.300 c and d of the Jefferson County Subdivision and Land Development Regulations related to holding Public Hearings for Waiver Applications (STA24-01). The motion was seconded by Mr. Majdi. The motion was approved unanimously.

-Discussion and possible action resolution and Order Authorizing the Execution and Delivery of a Payment in Lieu of Taxes Agreement and a Lease Agreement with Wild Hill Solar, LLC.

Mr. Majdi motioned to reject the Execution and Delivery of a Payment in Lieu of Taxes Agreement and a Lease Agreement with Wild Hill Solar, LLC. The motion was seconded by Mr. Stolipher. The motion was approved unanimously.

COUNTY ADMINISTRATOR REPORTS

Hill Top House TIF

Ms. Benites-LM provided an update on the tax increment financing application for the Jefferson County Redevelopment District No.1- Hill Top House Hotel.

Letter of support –Parks and Recreation

Ms. Benites-LM shared a letter of support for a Parks and Recreation grant application

Cox Hollida Young engagement letters

Mr. Stolipher motioned to approve the engagement letters as presented. The motion was seconded by Mrs. Tabb. The motion was approved unanimously.

Adjourn

Having no further business, Mr. Stolipher motioned to adjourn the meeting. The motion was seconded and unanimously approved. The Commission adjourned at 1:33 p.m.

_____
Steve Stolipher, PRESIDENT

Respectfully submitted
Jacki Shadle
Jefferson County Clerk's Office

Sorayda Pitts

From: Denise Nick <desirecompassion@yahoo.com>
Sent: Thursday, July 11, 2024 10:16 AM
To: JCCInfo; Edwina Benites
Cc: Sorayda Pitts; Jessica James
Subject: 7/11/2024 Meeting Minutes Submission

CAUTION: This email originated from outside your organization. Exercise caution when opening attachments or on clicking links from unknown senders.
Please submit the following public comments into your meeting minutes for the July 11th Commission meeting.

Unfortunately, because I have other obligations, I'm unable to make the Jefferson County Commission meeting at 9:30 am this morning. The timing of these meetings is a public disservice to our community. If anyone would like to read my comment, please feel free.

In response to Mr. Ziegler at the last Commission meeting:

With all due respect sir, everyone would like to leave a legacy for their children and grandchildren. You're asking for the Jefferson County Commission, 2 elected, 3 appointed, to approve a PILOT agreement, (taxpayer carries the burden of higher taxes), so that you sir may leave a legacy for your children and grandchildren. Do our children and grandchildren not matter in this county? Are they sacrificed for yours? How does one rate on the commission scale of such worthiness? All for the sake of chunks of unsightly metal that doesn't benefit or serve our community.

You sir, have every right to do with YOUR property as you see fit. This agreement should be between you and Wild Hill Solar, not the taxpayer. When you make such a request, the taxpayer has the right to speak. And my vote is NO!

My community is without an ambulance. That money could support one for our community and here we are talking about your legacy. There's better things to do with taxpayer money and solar is NOT one of them.

I want to leave a legacy for my children and grandchildren and paying excessive taxes is not one of them. If this Commission passes this agreement, what legacy do the other citizens leave their future generations?

Respectfully,
Denise Nick

Yahoo Mail: Search, Organize, Conquer

Now, we have a county that is having trouble trying to financially catch up with amenities such as Emergency Services, Sanitary Infrastructures, and Schools that are built for the current student population, never for the expansion of the future. We are falling behind in almost every aspect because of rapid residential growth. But the County has the chance to slow this growth, build up financial reserves, and better service what we have now and better plan and build for the future. Commercial Solar would make great strides towards meeting those goals. Solar facilities would preserve land from residential development for a generation, provide millions in tax revenue, and be a boon for the environment.

The problem is that all this is to be lost because of a well-organized misinformation campaign, started, and enlarged, because of land dispute, going back nearly forty years, and has nothing to do with the persons or property involved with Wild Hill Solar. We, and the county, are just collateral damage. ~~And you are letting them win.~~

There is a need for a negotiated PILOT in this case for this project. In the case of the unsightly and much despised Blake project, they bought the land they are on. The Wild Hill Solar facility is leasing the land from three farming families. Local people. The money, generated from those leases, will remain in the community. The tax revenues generated by this project, will be considerably larger than the current use of the land, even if a negotiated PILOT is put in place. But,

Lack of farming leads to the end of farmland

When my family moved here in 1968, there were 47 dairy farms, a poultry farm for egg production, several beef farms (including the Owens farm that tried to develop the Flo-Nell breed of cattle), three feed mills, a machinery dealership, a livestock auction, a commercial butcher shop, and the bulk of the largest apple orchard in the world that encompassed land from Harpers Ferry, Shenandoah Junction, to Rippon, Summit Point, and Middleway. It spilled over into Berkley County, and Frederick County Virginia. They're gone. There is no "Save our Farmland" movement by the farming community, except niche' farming. Let that idea go.

The nearest machinery dealership is over twenty miles away. The nearest livestock auction is over twenty miles away. There is no food processing plant, apple or meat, anywhere nearby. There is no local support structure for the farming community.

As farmers and orchardists retire, or expire, the crop of choice is housing. Housing is expensive. Schools, water and sewer infrastructure take years to build and are expensive to maintain. Especially at the rate of residential growth we are having here now. The bumper sticks of the 1980's "Save Our Farms. Shoot a Developer Today" is no longer relevant. They won.

without a negotiated PILOT, not just part of that extra, unencumbered, tax revenue disappears, all of it does. Then the land will continue as farmland for a few years and then, most likely, be converted into more residential growth that will require even more costly infrastructure, degrade our water supply and other natural resources, wipe out our historical and cultural heritage, clog our roads, and stress our school system.

I am well aware of the animosity against Commercial Solar facilities. It is something new to the community. I also remember the animosity against the shopping complex Potomac Marketplace, where Home Depot, Kohls, and Chik-fil-la now stand. We have the chance to provide for the needed services for the county.

Charlotte Lane, WVPSC chair, had an article in the Spirit a few weeks ago explaining that utilities, that provide the essential service of electric generation, have the right to make a profit. For only when a profit that covers the cost of business, and an expected rate of return on investment, can a business succeed. The expense of the leases, money that will remain local, the materials needed to build and operate the facility, and the unencumbered tax revenue have to be noted.

Also, consider the need and cost for the added infrastructure and schools, that will be needed if this enterprise fails to come to fruition. The solar facility will help

preserve the land for the future needs of the community, whether its residential or commercial use. Should large scale agriculture become profitable again, the land, because of the structure of the leases involved, require the land to be left in a manner conducive to sustain agriculture. Again, Blake bought their land and therefore has no accountability to the community upon completion of their facility's profitability.

I have outlined the need for our solar facility. I have states how it will support the county. I have stated how the leases will leave the land in a state suitable for agriculture, should it be profitable to resume. I am painfully aware of the "tyranny of the minority" that has led us to this point of rejecting this financial boon for the county. But you have, at this point in time, to change that. Should you pass a PILOT, that both sides of the equation can profit by, all the good that could come from this, can come to fruition.

RICHARD ZIGLER
1083 ROPER NORTH FORK RD.
CHARLES TOWN, WV 25414

The JCREC unanimously passed a resolution that we want to go on record as being opposed to the PILOT Wild Hill program. Our county cannot afford to "give away" property taxes for a commercial enterprise That is only going to employ 4 workers at best.

We urge citizens to consult the Commission facebook website page & pursue the factual sources of solar farms.

We uphold the belief in the sanctity of private property & would like the Commission to consider an annual fund that sets aside monies to compensate farmers who do not want to or cannot continue to run their farming operations

Commissioners please vote against this proposed PILOT program.

Jean Jacobs
JCREC President

Jefferson County Commission Meeting

11 July 2024, 9:30am
C.Stadig, Public Comment

Transparency in Local Government

"Transparency is the principle of allowing those affected by administrative decisions to know about the resulting facts and figures and about the process that resulted in those decisions. Transparent governance means that government officials act openly, with citizens' knowledge of the decisions the officials are making. Availability of information on government policies and actions, a clear sense of organizational responsibility, and an assurance that governments are efficiently administered and free of systemic corruption are important components of transparent governance." (Excerpt from International City/County Management Association's website).

The Bottom Line: Citizens desire information and easy access to that information

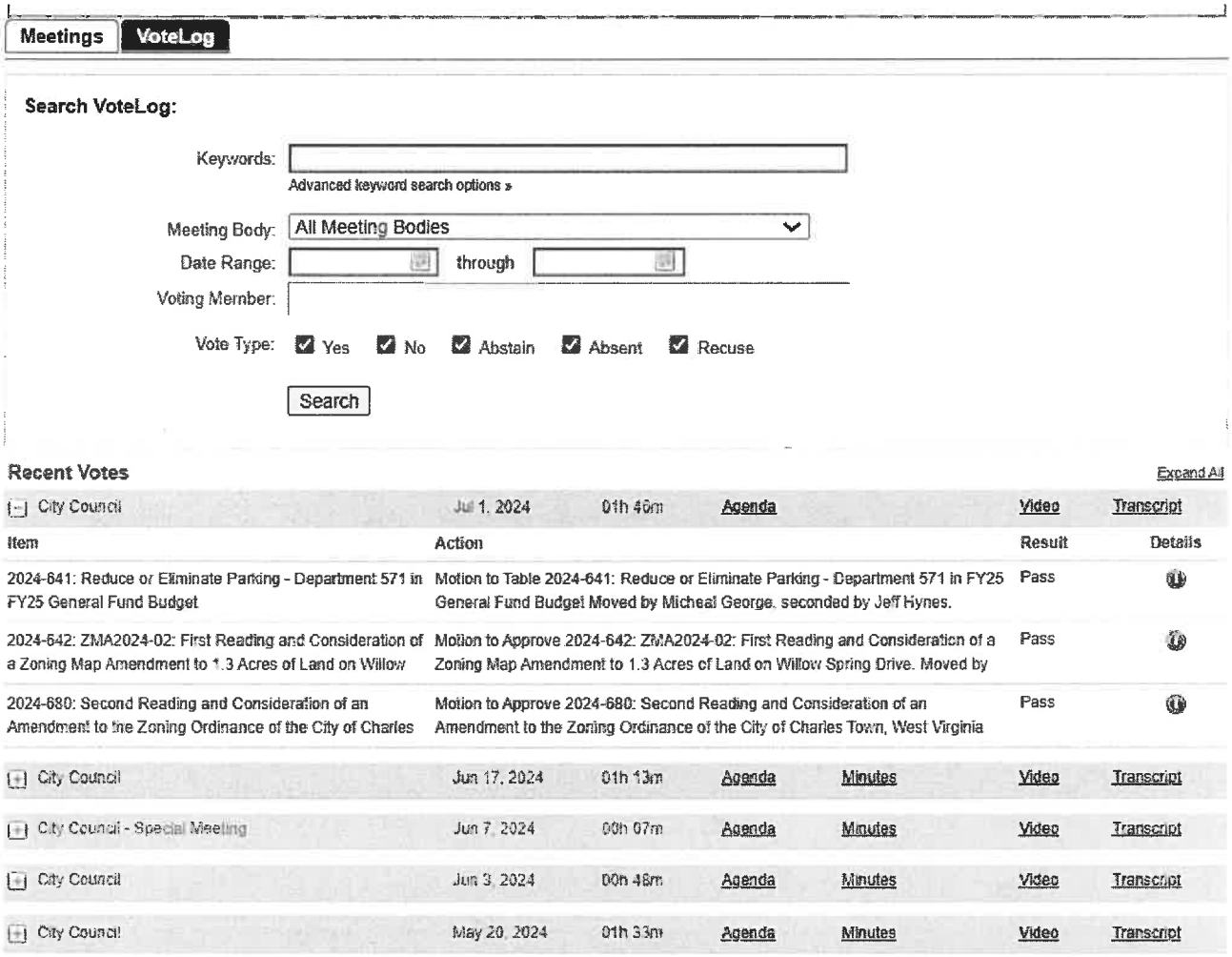
What are some ways we can achieve that? Around 2016, I'm told that County Commission votes used to be tallied in a chart format so they were easily accessible to the public. Charles Town Council is currently also doing this on their website and on their meeting minutes. Showing votes like this would be much easier for constituents and perhaps even for staff. Also, Charles Town's website is much easier to find information than the County's website. Their "Agendas and Minutes" page lists all meetings with links to agendas, transcripts, voting records and videos all in one place. It's concise, clear, and everything you need is easy to find. Could we look into this format instead of having them spread out all over the website?

Also, County Commissioner Meeting Liaison updates used to be given as an agenda item. This agenda item was an opportunity for each County Commissioner to discuss the happenings at each board they sit on, and it served to inform the public what was happening on those boards. This was a nice way to connect with the public and keep everyone informed. Not everyone can attend all of these meetings, and it is nice to hear the summaries from the County Commissioners. Why did the county stop informing the public this way? Is this something we can bring back to connect the boards with the county commission and the public?

Regarding the PILOT for Wild Hill Solar…Citizens often want to see their tax dollars get put to good use, and expect to see good reasoning and positive outcomes from the decisions that are made. Wild Hill Solar provides no sound reasoning or positive outcome for our community – few jobs created, power not generated for our community use, and these solar fields are a huge eyesore to a county that relies on tourism due to its picturesque beauty. Much in the same way that granting the TIF to Hilltop House even when they turned around and purchased the Anvil for an easy million, thus showing us that financially they really DIDN'T NEED the incentives to complete the

project…These companies are really just jerking our community around – they don't need the tax breaks nearly as much as the community does. The community has come together and spoken out about how we feel about this PILOT – **Please** do what the community wants and vote **NO** to this PILOT.

Example of Charles Town Council's Meeting and Agenda page:



Meetings | VoteLog

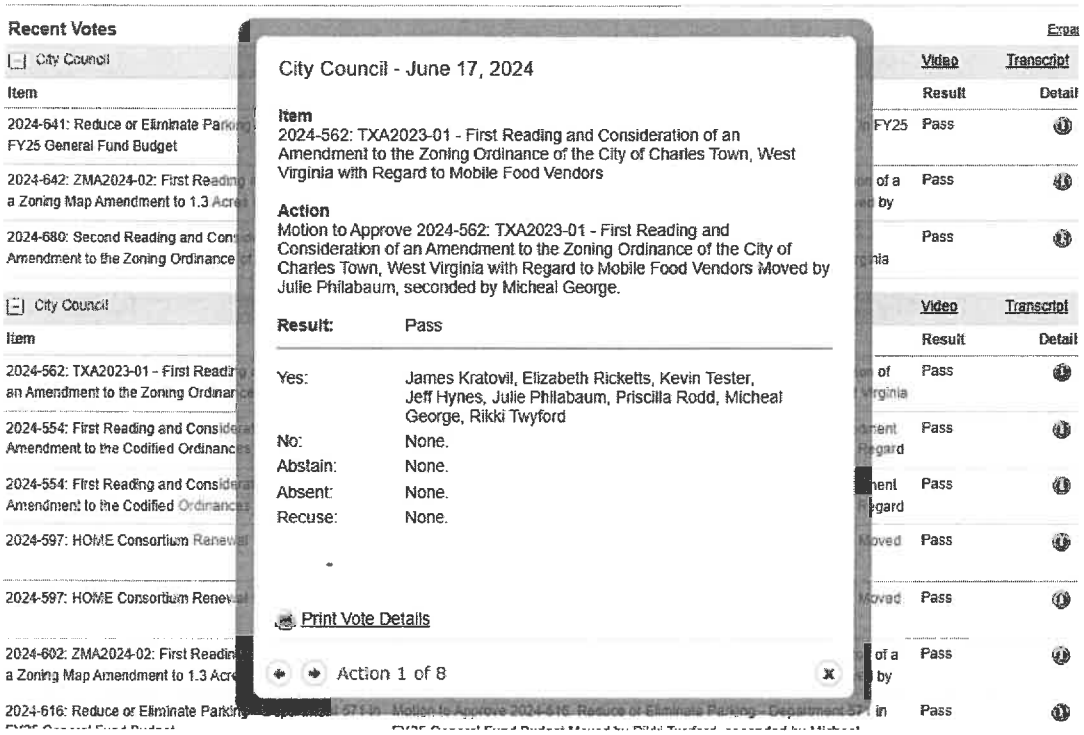
Search VoteLog:

Keywords:
Advanced keyword search options »
Meeting Body: All Meeting Bodies
Date Range: through
Voting Member:
Vote Type: Yes No Abstain Absent Recuse
Search

Recent Votes Expand All

City Council	Jul 1, 2024	01h 46m	Agenda		Video	Transcript
Item	**Action**				**Result**	**Details**
2024-641: Reduce or Eliminate Parking - Department 571 in FY25 General Fund Budget	Motion to Table 2024-641: Reduce or Eliminate Parking - Department 571 in FY25 General Fund Budget Moved by Micheal George, seconded by Jeff Hynes.				Pass	
2024-642: ZMA2024-02: First Reading and Consideration of a Zoning Map Amendment to 1.3 Acres of Land on Willow	Motion to Approve 2024-642: ZMA2024-02: First Reading and Consideration of a Zoning Map Amendment to 1.3 Acres of Land on Willow Spring Drive. Moved by				Pass	
2024-680: Second Reading and Consideration of an Amendment to the Zoning Ordinance of the City of Charles	Motion to Approve 2024-680: Second Reading and Consideration of an Amendment to the Zoning Ordinance of the City of Charles Town, West Virginia				Pass	
City Council	Jun 17, 2024	01h 13m	Agenda	Minutes	Video	Transcript
City Council - Special Meeting	Jun 7, 2024	00h 07m	Agenda	Minutes	Video	Transcript
City Council	Jun 3, 2024	00h 48m	Agenda	Minutes	Video	Transcript
City Council	May 20, 2024	01h 33m	Agenda	Minutes	Video	Transcript

Example of opening up individual votes online on Charles Town Council's website:



Example of Charles Town Council meeting minutes (complete with charts showing the votes, headers and footers with page numbers), making it very easy to find things and see votes:

Ms. Philabaum moved to remove this agenda item from the table. Mr. Tester seconded the motion, and hearing no objections Mayor Trainor declared the agenda item removed from the table.

Once removed from the table, Mayor Trainor requested a motion to open the public hearing (Agenda Item 2024-601) for this agenda item.

After the public hearing process, Ms. Philabaum moved to approve the first reading of the amendment to the zoning ordinance in regard to mobile food vendors. Mr. George seconded the motion, and it passed by unanimous vote.

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Julie Philabaum
SECONDER:	Micheal George
AYES:	Kratovil, Ricketts, Hynes, Tester, Philabaum, Rodd, George, Twyford

10. NEW BUSINESS

2024-601: PUBLIC HEARING: TXA2023-01 - First Reading and Consideration of an Amendment to the Zoning Ordinance of the City of Charles Town, West Virginia with Regard to Mobile Food Vendors

Ms. Philabaum moved to open the public hearing. Mr. Tester seconded the motion, and there were no objections.

Staff announced that no one had signed up for the public hearing.

Mr. Hynes moved to close the public hearing. Ms. Philabaum seconded the motion, and there were no objections.

2024-554: First Reading and Consideration of an Amendment to the Codified Ordinances of the City of Charles Town, West Virginia with Regard to Part 1 Administrative Code Article 104 Wards, Elections Therein

Mr. Kratovil moved to approve the first reading of Part 1 Administrative Code Article 104 Wards, Elections Therein. Ms. Twyford seconded the motion, and it passed by a 5-2 vote.

RESULT:	**APPROVED [5-2]**
MOVER:	James Kratovil
SECONDER:	Rikki Twyford
AYES:	Kratovil, Ricketts, Tester, Rodd, Twyford
NAYS:	Hynes, George
ABSENT:	Philabaum

Mr. Kratovil moved to approve the proposed Ward Map relative to the 2020 Census Populations and County Precincts as presented. Ms. Twyford seconded the motion, and it passed by a 4-3 vote.

RESULT:	**APPROVED [4-3]**
MOVER:	James Kratovil
SECONDER:	Rikki Twyford
AYES:	Kratovil, Ricketts, Tester, Twyford
NAYS:	Hynes, Rodd, George
ABSENT:	Philabaum

2024-597: HOME Consortium Renewal and Resolution

Mr. Hynes moved to approve the Housing Consortium Cooperation Agreement for Federal Fiscal Years 2025, 2026, and 2027. Ms. Philabaum seconded the motion, and it passed by unanimous vote.

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Jeff Hynes
SECONDER:	Julie Philabaum
AYES:	Kratovil, Ricketts, Hynes, Tester, Philabaum, Rodd, George, Twyford

Mr. Tester moved to approve the Resolution of the City of Charles Town, of Jefferson County, West Virginia Authorizing the Participation in the Eastern Panhandle Home Consortium of West Virginia for the Period of

Public Comment for Jefferson County Commission meeting for July 11, 2024

I, ***David Tabb***, a lifelong resident/taxpayer make the following comments:

PUBLIC COMMENT –

I attended the Shepherdstown Town Hall meeting on July 1, 2024. Mr. Cook and Mr. Upson were the Masters of Ceremony with over 150 people in attendance. Mr. Cook announced some 10 bullet points of his concerns. Mr. Upson was about the pilot programs for the solar projects.

John Doyle spoked and explained how the pilot program should be administrated. In part, the solar projects are not a candidate for the pilot program, since there is not enough full-time employment to allow such tax break. The overwhelming position, within the attendance of the July 1st Town Hall meeting, is to not approve the pilot program for Wild Hill Solar. Within today's agenda, it appears, the solar text is still in review with planning and zoning. If this is the case, then the County Commission can't move forward with any of the solar projects to include the pilot program.

The pilot programs should be voted on by the resident/taxpayers, instead of a majority of the County Commission, to make such a decision.

Also, within the packet it appears, Wild Hill Solar has donated some $25,000.00 to multiple organization since 2019. This is the first time I have seen or heard about this organization's community activity.

Presentation #7 – Parks & Recs

Morgan Grove Park, a private run facility, has requested funding for their park. Planning and zoning have allowed numerous building permits and collected impact fees that has negatively impacted Morgan Grove Park. The additional influx of usage has caused damage and the closing of some of the infrastructure. The County has received the impact fees, and I believe that this should be shared with the ones that have felt the impact. Please reconsider Morgan Grove Park's $10,000.00 request for assistance.

Presentation #8 – Fleet & Facilities Management – Class V injection well proposal.

Class V injection wells allow sewer, toxic materials and anything that can be diluted with a least a 50% reduction of water to be injected. Jefferson County is a karst topography that would allow the containments to directly go to other wells. The packet shows a quarter mile aerial map of effected properties, with no documentation that anyone has been contacted, within this application. It appears to be some 18 wells directly affected. When in fact, this could affect hundreds of wells including the test wells for the Madison cave isopods which is an endangered species. Was Fish and Wildlife notified with this application?

I, David Tabb, have submitted several applications for appointments and have yet to receive any communications, from the County Commission, that could include any acknowledgment of receipt.

"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!

Public Comment for Jefferson County Commission meeting for July 11, 2024

I, ***David Tabb***, a lifelong resident/taxpayer make the following comments:

PUBLIC COMMENT –

I attended the Shepherdstown Town Hall meeting last week. Mr. Cook and Mr. Upson were the Masters of Ceremony with over 150 people in attendance. Mr. Cook announced some 10 bullet points of his concerns. Mr. Upson was about the pilot programs for the solar projects.

I estimated over 70 people spoke; the main response was "No" to the pilot program with very few exceptions. The other points of view were: Why should the county subsidize any commercial business when the county is faced with rising cost (inflation) and aging infrastructure when the current County Commission has all but eliminated the impact fees.

Other spoken points of concerns: view vistas, soil loss, storm water management, clean water, property values, emergency services, and an increase of property taxes.

I have made my views known for years. Major changes such as solar, pilot programs, emergency services and infrastructure should come before the resident taxpayer for a vote. I didn't give five people the sole control to make long term decisions.

If you vote for the same people, time and time again, and you expect a difference result, there is a term for that.

If you want a responsible government with sustainable clean water, adequate emergency services, responsible growth and affordable utilities, vote for me, David Tabb. Get the word out that I am on the November ballot for the Charles Town District County Commission seat. I will work for the public, not the special interest group's demands.

Thanks to all that attended and expressed their personal concerns. If there is a next time, let's invite all five County Commissioners to attend.

"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.

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Jefferson County Commission Meeting July 11, 2024 – Public Comment prepared by Jacquelyn Milliron

1. **FOIA Response:** Thank you for responding to my Freedom of Information Act Request provided to you on June 27, 2024. I respectfully look forward to the requested information by the August 1, 2024 to provide sufficient time to review prior to the Planning Commission's public hearing of the 2045 Comprehensive Plan that has been tentatively slated for late August.

2. **Solar Energy Plant PILOT** for Wild Hill Solar should be rejected for numerous reasons. But the paramount reason is that the company would not bring enough jobs to warrant a PILOT and the company clearly stated that without the PILOT there is no project—meaning non-negotiable. PILOTs are permissive in WV, but not required. I suspect that PILOTs are not viable for any company seeking to hook to the national grid with a solar energy plant. The right thing to do is to reevaluate and reformulate the solar text amendments to reflect compliance with open meetings act and with meaningful transparent conversations about the impacts on the community and the potential liabilities that even the hand tailored 2045 comprehensive plan would not resolve.

3. **2045 Comprehensive Plan:** In 2 weeks, the Jefferson County Planning Commission will have a special meeting to review the final DRAFT of the 2045 Comprehensive Plan. A preliminary DRAFT was supplied to the public on the day of the planning commission meeting. Unfortunately, the planning commission requires that any written public comments be submitted one week ahead of the meeting. What purpose does it serve to expect public to comment on something the public can't see? While staff diligently placed previous comments for commission review, the appointed commissioners made no indication that they even read anything from the public other than their hand-picked stakeholders. The level of insulation being strategically placed between residents and their representatives is mind boggling. There were multiple expressed concerns about the phrase development "by right." In fact, Goal 1 of the crafted comprehensive plan says that it would not just "encourage" but it would "ensure that future land use regulations and policies support the development rights of residential and non-residential properties." Creative wordsmithing to mean the whole county any zone. This I predict will create a climate of hostility in the county that would put the Hatfield McCoy feud to shame. Has the government leadership become so narcissistic and so infested with pecuniary interests that it decided to only protect those who want to make some coin? To help course correct, I am asking this Commission to remove the voting status of its liaison to the planning commission. There is undue influence when a commissioner can tap the scale twice on matters of public interests.

4. **Permits:** I have been in front of this commission several times requesting changes to the permit process and procedure. As a start, permits for items like roof and window replacement are done on-site. Automated prescribed requirements should be made available online.

5. **Planning Commission Bylaws:** Remove language prohibiting committees from having public comments should they wish to have them. Remove the arbitrary discretion of the Planning commission president to call 100% virtual meetings without a state of emergency requirement. It is unnecessary to allow government to have random power to limit access to public meetings.

6. **Public Hearings for Waivers of Subdivision Regulations**: should be approved, mindful of the very good suggestions made by members of the public at the hearing on June 27, 2024.

Gmail [redacted]

FOIA request

[redacted]

Edwina Benites <ebenites@jeffersoncountywv.org> [redacted] Fri, Jul 5, 2024 at 1:26 PM

Ms. Milliron:

This email is to confirm receipt of your Freedom of Information Act (FOIA) request dated June 27, 2024, requesting various Planning Commission documents. Staff is currently in the process of researching documents that may be responsive to your request and will follow up with you once complete.

Please feel free to contact me should you have any questions in the meantime.

Eddie

Edwina Benites-LM
County Administrator

Jefferson County Commission
124 East Washington Street
Charles Town, West Virginia 25414
(304) 728-3284

I'm Joanne Curran, Harpers Ferry.

I'm here representing We The People of Jefferson County (WTPJC). The following is our Official Statement on the Wild Hill Solar Farm and the "Payment In Lieu Of Taxes" (PILOT) Program in Jefferson County

Good morning, Commissioners. On July 8 th We the People of Jefferson County (WTPJC) met for our monthly meeting. On the agenda was a discussion of the Pilot Program for Wild Hill Solar Farm. A motion was made to issue a public statement adamantly opposing the county from entering into a Pilot Program with Wild Hill Solar. That motion passed unanimously.

On Monday July 1st appointed commissioners Upton and Cook hosted a town hall in Shepherdstown to hear from the public on this issue. Approximately 100 people attended. Citizens from all around the county with various political affiliations attended. With the exception of 2 Wild Hill representatives and a landowner, all of the comments explicitly stated that they did not want the County Commission to enter into a Pilot Program with Wild Hill Solar.

The Pilot Program gives away millions of dollars to Wild Hill Solar and leaves the taxpayers holding the bag. Not only that, but the Pilot Program was supposed to be about JOBS for the county. This solar factory brings basically no new jobs to the county.

The existing County Commission has become exactly what the people don't want. A body of people who seem to refuse to listen to the voters that they say they represent. Currently the commission is made up of Republicans and one recently appointed Mountain State candidate and an Independent. The public is watching and is tired of the Commission ignoring the will of the people. The existing Commission is tainting the reputation of the Republican Party and jeopardizing losing seats due to the inability of the Commission members to listen to the will of the people. This County Commission has become so dysfunctional with wild accusations of corruption and cronyism, what is the point of taking public comments? It seems the fix is in for this Pilot Program and many others that are coming down the pike and landing in residential areas. We would ask you all to resign but that would lead to chaos in the county. At this point we can say the people have lost faith in the County Commission to hear their voices. This November many seats are up for election. WTPJC will be hosting a County Commissioner forum in September. All candidates will be invited. The people will remember these votes come November.

Sincerely,

We the People of Jefferson County

On Tue, Jul 9, 2024 at 12:33 PM Carol Rockwell <cdrockwell@hotmail.com> wrote:

Please feel free to use or any part there0f in your presentation.

From: Carol Rockwell <cdrockwell@hotmail.com>
Sent: Tuesday, July 9, 2024 12:29 PM
To: Jane Tabb <vinemont.farm@gmail.com>; jcook@jeffersoncountywv.org <jcook@jeffersoncountywv.org>; kupson@jeffersoncountywv.org <kupson@jeffersoncountywv.org>; pmajdi@jeffersoncountywv.org <pmajdi@jeffersoncountywv.org>
Subject: WILD HILL PILOT

Commissioners, The July 11th date is a self-imposed deadline. Since the request was first presented in May 2023 fourteen months have passed and now a vote is demanded. Why now!

You must retain a major law firm to review the documents and explain the possible liability to the County and taxpayers. Wild Hill is a limited liability company. As its name implies, the County will have no recourse if it walks away from this project. The County, as owner, will have significant exposure to the expenses of decommissioning, removal of toxic waste, addressing environmental issues and possible fines by EPA. and restoration of the topsoil. The County , as subleasee , may have responsibilities to the land owners. Adjustments need to be made to the Pilot Agreement and related documents. EDF Re newables, owner of Wild Hill, must guarantee payment and performance of the obligations in the documents.

You must conduct a due diligence review of the financials. Wild Hill states , without a Pilot, the total estimated tax over 39 years would be $110,959,738.68. This figure includes B&O and property taxes, both of which are included in operational costs. It then states "if these costs are too high they can sour investment value...". Solar projects are EXEMPT from B & O tax under WV Code 11-13-2 o[c][2]. The basis for this request is faultv. Demand to see the details of the projected revenues and operational costs.

Has anyone spoken to the Bd of Ed about the distribution of the money? Why is their amount so small?

The above issues need to be addressed before a vote can be taken on this PILOT Agreement and the related documents.

Thanks , Doug Rockwell

Rockwell Ex. 1

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Please feel free to use or any part there0f in your presentation.

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Sent: Tuesday, July 9, 2024 12:29 PM
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Rockwell Ex. 1

212 ANN ST/CT/ JACK HEFESTAY

I AM HERE TO REITERATE MY OPPOSITION TO THE PROPOSED PILOT AGREEMENT. THE COUNTY NEEDS TAXES THAT ARE WAIVED UNDER THIS AGREEMENTS.

FURTHER I URGE AN IMMEDIATE INCREASE OF IMPACT FEES THAT WOULD HELP WITH FUNDING SHORTCOMINGS.

212 ANN ST/CT/ JACK HEFESTAY

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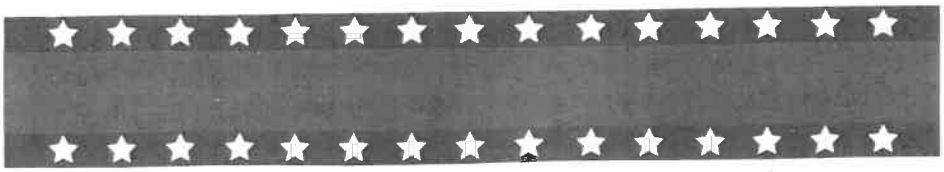


Table until we know connection between French firm and new French government. A leftist president won control of the French government. Expected to be very pro-palestian. maybe the venues of a Palestian training site are lawsuit basis.

Estimated value of pilot range from 60 million dollars to 600 million dollars. A much better use of all that money would be to upgrade all of the sewage treatment facilities in the county to account for all the new housing.

-Colin Sabine

From:	Hobday Custom Homes
To:	Jessica James; Edwina Benites; Sorayda Pitts; Bessie Nelson; Steve Stolipher; Kelvin Upson; R James Cook; Jane Tabb; Pasha Majdi; Mike Monaghan
Subject:	Delayed permits
Date:	Thursday, July 11, 2024 5:08:32 PM

CAUTION: This email originated from outside your organization. Exercise caution when opening attachments or on clicking links from unknown senders.

Jefferson County Commission ,

As you well know Builders are fed up with the inability of the county to review permit applications in a timely manner and deliver permits . Today is July 11th 2024 and the permit office as of today they are working on permits from May 16th 2024.

Not only does it take 2 months for a first review but then after the first review they do a second review which then takes another month. and so on.

The review process should be one review and if all questions are satisfied the permit should be issued not drug out with additional questions that the reviewer missed because of being over burdened with his workload.

Inspections should be done by the one inspector for the entire job as they often contradict each other costing us the builder and homeowners unnecessary expense .

The national builders seem to be catered to but it's the small builders who are here after they have moved but yet the county has thrown us to the side .

We have families,Employees and subcontractors that depend on us for a living and dealing with your permit process affects them all.

You have 1 reviewer who often has to do inspections and is not allowed to have over time. Maybe you should look into hiring or outsourcing this .

I would be more than happy to have a structural engineer do my inspections at least then he has the liability on him , with your inspections you carry no liability if you make a mistake it's the builder who pays

I look forward to hearing back from you as I am tired of waiting 4 months for a permit There are plenty of builders who feel the same way and we are ready to stand together to have change in the county .

Regards,

John Hobday

--
Hobday Custom Homes Inc.
Almost Heaven Kitchen and Bath
HCH Garage Doors sales and service
Timber Frames
Build Block ICF
www.Hobdaycustomhomeswv.com
681 247 2954 Office
304 582 2266 cell

DESCRIPTION	FUND 001 CO.		TOTAL
Gross Wages	$652,929.46		$652,929.46
6.2% Tax Payable OASDI	$39,086.54		$39,086.54
1.45% Tax Payable HI	$9,141.23		$9,141.23
Fed Withholding	$56,288.67		$56,288.67
PA State Tax	$0.00		$0.00
WV State Withholding	$21,889.26		$21,889.26
VA State Tax	$859.32		$859.32
MD State Tax	$1,452.75		$1,452.75
PERS I Retirement Deduct 4.5%	$8,691.70		$8,691.70
PERS II Retirement Deduct 6%	$8,552.79		$8,552.79
DSRS Retirement Deduct 8.5%	$9,375.43		$9,375.43
EMS Retirement Deduct 8.5%	$14,866.78		$14,866.78
Hosp. Pre-Taxed	$19,969.28		$19,969.28
D/VF	$2,231.37		$2,231.37
AFLAC Pre-Taxed	$299.37		$299.37
AFLAC Post-Taxed	$758.88		$758.88
Optional Life Post-Taxed	$1,474.30		$1,474.30
Wage Attach #1 WV Child	$985.39		$985.39
Wage Attach #2 PA Child	$320.00		$320.00
Wage Attach #3 GARN	$628.54		$628.54
Wage Attach #4 TIONG	$166.49		$166.49
457 - Nationwide	$1,065.00		$1,065.00
457I - Empower	$5,367.86		$5,367.86
457R - Roth	$2,335.80		$2,335.80
Christmas Club	$3,885.00		$3,885.00
Colonial(Plus)	$47.84		$47.84
Uniforms			$0.00
LF Over 50	$402.00		
Total Deductions	$210,141.59	$0.00	$209,739.59
Net Wages Total	$442,787.87	$0.00	$443,189.87
Payroll Date	**July 5, 2024**		

DESCRIPTION	FUND 001 CO.		TOTAL
Gross Wages	$680,055.70		$680,055.70
6.2% Tax Payable OASDI	$40,745.65		$40,745.65
1.45% Tax Payable HI	$9,529.28		$9,529.28
Fed Withholding	$59,728.45		$59,728.45
PA State Tax	$0.00		$0.00
WV State Withholding	$22,803.29		$22,803.29
VA State Tax	$1,161.98		$1,161.98
MD State Tax	$1,500.46		$1,500.46
PERS I Retirement Deduct 4.5%	$9,073.42		$9,073.42
PERS II Retirement Deduct 6%	$9,088.34		$9,088.34
DSRS Retirement Deduct 8.5%	$9,304.25		$9,304.25
EMS Retirement Deduct 8.5%	$15,550.23		$15,550.23
Hosp. Pre-Taxed	$20,307.28		$20,307.28
D/VF	$2,262.32		$2,262.32
AFLAC Pre-Taxed	$299.37		$299.37
AFLAC Post-Taxed	$758.88		$758.88
Optional Life Post-Taxed	$2,251.01		$2,251.01
Wage Attach #1 WV Child	$985.39		$985.39
Wage Attach #2 PA Child	$320.00		$320.00
Wage Attach #3 GARN	$737.11		$737.11
Wage Attach #4 TIONG	$0.00		$0.00
457 - Nationwide	$1,065.00		$1,065.00
457I - Empower	$5,675.89		$5,675.89
457R - Roth	$2,563.35		$2,563.35
Christmas Club	$3,885.00		$3,885.00
Colonial(Plus)	$47.84		$47.84
Uniforms	$0.00		$0.00
LF Over 50	$0.00		$0.00
Total Deductions	$219,643.79	$0.00	$219,643.79
Net Wages Total	$460,411.91	$0.00	$460,411.91
Payroll Date	**July 19, 2024**		

PURCHASE ORDERS TO BE APPROVED

August 1, 2024

DEPARTMENT	PURCHASE ORDER NO.	AMOUNT	VENDOR	DESCRIPTION
IT/GIS	25004	$ 7,873.78	SHI International Corp	Solarwinds perfomance monitor
	25009	$ 49,482.66	Insight Public Sector	Microsoft Exchange Server Licenses
EMERGENCY COMMUNICATIONS	25003	$ 9,170.00	Carolina Recording Systems LLC	Nextlog annual maintenance
COUNTY CLERK	25007	$ 29,340.00	Mobile Wireless LLC	Netmotion complete subscription
	24089	$ 9,855.00	Judicial Dialog Systems	annual dialog sotftware maint.
GRAND TOTAL		**$ 105,721.44**		

JEFFERSON COUNTY COMMISSION
AGENDA REQUEST FORM

Name: Angela Banks

Department or Organization: Assessor

Commission Meeting Date: August 1st, 2024

Special Meeting Date (if necessary):

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

Exonerations

Please provide a description of your request or presentation, including any background information:

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: Angela Banks Phone Number: 304-728-3224
Email Address:

JEFFERSON COUNTY COMMISSION
AGENDA REQUEST FORM

Additional Comments Page:

JEFFERSON COUNTY COMMISSION
AGENDA REQUEST FORM

Name: Angela Banks

Department or Organization: Assessor

Commission Meeting Date: August 1st, 2024

Special Meeting Date (if necessary):

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

Exonerations

Please provide a description of your request or presentation, including any background information:

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: Angela Banks Phone Number: 304-728-3224
Email Address:

JEFFERSON COUNTY COMMISSION
AGENDA REQUEST FORM

Additional Comments Page:

JEFFERSON COUNTY COMMISSION
AGENDA REQUEST FORM

Name: Angela Banks

Department or Organization: Assessor

Commission Meeting Date: August 1st, 2024

Special Meeting Date (if necessary):

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

Exonerations

Please provide a description of your request or presentation, including any background information:

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: Angela Banks Phone Number: 304-728-3224
Email Address:

JEFFERSON COUNTY COMMISSION
AGENDA REQUEST FORM

Additional Comments Page:

JEFFERSON COUNTY COMMISSION
AGENDA REQUEST FORM

Name: Tom Hansen

Department or Organization: Sheriff and Treasurer

Commission Meeting Date: Next Available

Special Meeting Date (if necessary):

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

BOE PRO agreement renewal
Bailiff Retirement/Replacement
Sheriff's Commission

Please provide a description of your request or presentation, including any background information:

-The renewal of the agreement with the Board of Education for the placement of a Prevention Resource Officer at Jefferson High School is now due.
-Mark Renner is retiring effective August 24, 2024, we have identified Parttime Bailiff Julie Myers to fill the vacancy beginning August 26, 2024.
-It is time to process the Sheriff's Commission for tax collection the computation will be available at the meeting

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 agreement between the Commission, Sheriff's Office, and Board of Education regarding the placement of a Prevention Resource Officer at Jefferson High School and authorize the president to affix his signature.

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: 304-728-3205
Email Address: dlowe@jeffersoncountywv.org

JEFFERSON COUNTY COMMISSION
AGENDA REQUEST FORM

Additional Comments Page:

I move to approve the transfer of Julie Myers from a part-time bailiff to an 80 hour Bailiff effective August 26, 2024.

I move to approve the payment of the Sheriff's Commission.

Office of Sheriff and Treasurer of Jefferson County

Law Enforcement Office
102 Industrial Blvd.
Kearneysville, WV 25430
304-728-3205
Fax 304-728-3299

Tax Office
PO Box 9
Charles Town, WV 25414
304-728-3220
Fax 304-728-4034

Animal Control Office
161 Poor Farm Road
Kearneysville, WV 25430
304-728-3289
Fax 304-728-4889

August 1, 2024

Jefferson County Commission
124 East Washington St
Charles Town WV 25414

Re: Sheriff's Commission

Dear Commissioners:

Attached is a copy of the computation of the 2024 Sheriff's Commission report for your approval.

Should you have any questions or are in need of additional information, please don't hesitate to ask.

Sincerely,

Thomas H. Hansen
Sheriff and Treasurer
Jefferson County

AGREEMENT

BETWEEN THE JEFFERSON COUNTY BOARD OF EDUCATION, THE JEFFERSON COUNTY COMMISSION AND THE JEFERSON COUNTY SHERIFF'S OFFICE

For Fiscal Year 2024-25 Prevention Resource Officer

This Agreement, made and entered into this 1st day of July, 2024 by and between the Jefferson County Board of Education (hereinafter referred to as "BOARD"), the Jefferson County Commission (hereinafter referred to as "COMMISSION" and the Jefferson County Sheriff's Office (hereinafter referred to as "SHERIFF".)

WITNESSETH

WHEREAS, the BOARD has established a Prevention Resource Officer Program (hereinafter referred to as "PRO Program"); and

WHEREAS, the COMMISSION and the SHERIFF agree for the BOARD to have a deputy sheriff serve as Prevention Resource Officer in the Jefferson County School system and;

WHEREAS, the BOARD, the COMMISSION and the SHERIFF understand that the Program is established for the purpose of assistance in the prevention of juvenile delinquency through programs specifically developed to respond to those factors and conditions which give rise to delinquency; and

WHEREAS, the BOARD and the COMMISSION and the SHERIFF realize the PRO program is a great benefit to school administration, students and the community as a whole.

NOW, THEREFORE, in consideration of the mutual promises contained herein, the parties agree as follows:

SECTION 1. DUTIES AND RESPONSIBILITIES OF COMMISSION and SHERIFF

1.01 The COMMISSION and SHERIFF shall provide one deputy sheriff, assigned a Prevention Resource Officer, (hereinafter referred to as "PRO") to the secondary school system operated by the BOARD.

1.02 The PRO shall abide by the Jefferson County Board of Education policies and procedures, as they relate to School Prevention Resource Officers. The PRO shall consult and coordinate instructional activities through the principal. Activities conducted by the PRO, which are part of the regular instruction program of the school, shall be under the direction of the principal. The BOARD shall approve the content of educational programs and instructional materials used by the PRO.

1.03 The PRO will provide to student's instruction in various aspects of law enforcement, public safety and education as requested and supervised by the principal and teachers.

1.04 The SHERIFF shall be responsible for the control and direction of all aspects of employment of the deputy sheriff assigned to the PRO Program.

1.05 The SHERIFF shall ensure that the exercise of the law enforcement powers by the PRO is in compliance with the authority granted by law.

1.06 The SHERIFF shall be responsible for all non-salary expenses related to the PRO position; to include travel, training, gasoline, equipment, uniforms, office space, telephone, supplies, vehicle and vehicle maintenance.

1.07 The SHERIFF and the COMMISSION shall hold harmless the BOARD for any injuries suffered by Prevention Resource Officer arising under their employment with the PRO Program.

1.08 The PRO shall not function as a school disciplinarian, or safety officer. It is not the responsibility of the PRO to intervene with the normal disciplinary actions of the school system or be used as a witness to disciplinary procedures in the school. The PRO will, at all times, be expected to act within the scope of authority granted by the law. The PRO will perform duties to the following:

a. Perform law enforcement functions within the school setting.

b. Identify and prevent, through counseling and referral, delinquent behavior, including substance abuse.

c. Foster a better understanding of the law enforcement function.

d. Develop a better appreciation of citizen's rights, obligations and responsibilities.

e. Provide information about crime prevention.

f. Provide assistance and support for crime victims identified with the school setting.

g. Promote positive relations between students and law enforcement officers.

h. Enhance knowledge of the fundamental concept and structure of law.

i. Be familiar with confidentiality requirements.

1.09 The PRO may not be changed during the course of the agreement by the COMMISSION and the SHERIFF unless the substitute officer has received the required training. The PRO shall be on duty at the school during regular school hours when students are required to attend and when the required PRO training programs are

conducted, unless police department emergency needs or law enforcement requirements prohibit such duty assignment.

1.10 The PRO shall, to the extent practicable, attend extracurricular activities, which are held beyond his/her regular workday at their assigned school but shall not require the PRO to leave his/her jurisdiction but the PRO shall have the option if they choose to do so.

1.11 The PRO shall have access to all data contained in the WVEIS system, the school administration student systems, and any other disciplinary and attendance information.

SECTION 2. DUTIES AND RESPONSIBILITIES OF BOARD

2.01 The principal at the designated school, or other official designated per the terms of any applicable grant, shall be the on-site contact person for the PRO. The Superintendent shall designate the Prevention Resource Officer Coordinator to serve as the county liaison for the program.

2.02 Payments to the COMMISSION from the BOARD shall be made in twelve installments upon submission of monthly invoices by the COMMISSION and certification by the principal or his/her designee that the services rendered were satisfactory. The monthly payments shall be based on a FY2024-25 salary and benefits estimated cost of $79,006.25 less a 15,000.00 reimbursement from the grant shall be paid by the Jefferson County Board of Education to the Sheriff as Treasurer of Jefferson County within ten days of receipt of the invoice.

FY2022-23 PRO Salary and Benefit Costs:

Salary	$55,125.00
Insurance	$10,161.00
Retirement	$9,371.25
Social Security	$2,849.00
Worker's Comp	$1,500.00
Total Expense	$79,006.25
Less Grant Funding	$15,000.00
Balance Payable by the BOARD	$64,006.25
Monthly BOARD Payment Due	

2.03 All parties hereto understand that funding for the PRO position is contingent upon specific grant requests and BOARD funding. If the applicable funds designated for the position are unavailable at the beginning of the 2024-25 school year, **this agreement shall be NULL AND VOID.**

SECTION 3. TERM OF AGREEMENT

3.01 This agreement shall be made for a 12-month term beginning the 1st day of July 2024, through the 30th day of June 2025.

3.02 This agreement shall continue in effect until the duration of the term as described in paragraph 3.01 or until terminated by either of the parties in accordance with the term listed in section four below.

SECTION 4. TERMINATION

4.01 Either party may terminate this agreement by serving written notice upon the other party at least thirty (30) days in advance of such termination.

4.02 As set forth above, if the grant and/or BOARD funds needed for funding of the position should become unavailable, **this agreement shall be NULL AND VOID in all respects.**

SECTION 5. INVALID PROVISION

5.01 Should any part of this Agreement be declared invalid by a court of law, such decision shall not affect the validity of any remaining portion which shall remain in full force and effect as if the invalid portion was never a part of this Agreement materially affect any other rights or obligations of the parties hereunder, the parties hereto will negotiate in good faith to amend this Agreement in a manner satisfactory to the parties.

SECTION 6. INDEMNIFICATION

6.01 The BOARD agrees to indemnify and save harmless the COMMISSION AND THE SHERIFF for any liability whatsoever arising out of the negligent acts of the Board's employees or agents in directing the PRO in the performance of their instructional programs. The COMMISSION agrees to indemnity and save harmless the BOARD of any liability whatsoever arising to employment as defined by City Ordinances and West Virginia State Law. Nothing in this Agreement shall be construed to affect in any way the BOARD or the COMMISSION'S rights, privileges, and immunities.

SECTION 7. ASSIGNMENT

7.01 Neither party to the Agreement shall, directly or indirectly, assign or purport to assign this Agreement or any of its rights or obligations in whole or in part to any third party without the prior written consent of the other party.

SECTION 8. NO WAIVER

8.01 The failure of either party to enforce at any time any of the provisions, rights, or elections or in any way effect the validity of this Agreement. The failure to exercise by either party any of its rights herein contained shall not preclude or prejudice it from exercising the same or any other right it may have under this Agreement, irrespective of any previous action or proceeding taken by it hereunder.

SECTION 9. COMPLETE AGREEMENT

9.01 This Agreement is the complete Agreement of the parties; may be amended or modified only in writing; and supersedes, cancels, and terminates any and all prior agreements or understandings of the parties, whether written or oral, concerning the subject matter hereof.

SECTION 10. CHOICE OF LAW

10.01 This Agreement shall be governed by and construed and interpreted according to the laws of the State of West Virginia. It shall be binding upon and insure to the benefit of the successors of the BOARD, the COMMISSION and the SHERIFF.

SECTION 11. NOTICES

11.01 All notices or other communications required or permitted by this Agreement shall be in writing and deemed effectively delivered upon mailing by certified mail, return receipt requested, or delivered personally to the following persons and addresses unless otherwise specified herein:

Jefferson County Commission (Stephen Stolipher, Commission President) Date

Jefferson County Board of Education(William Bishop, Superintendent) Date

Jefferson County Sheriff (Thomas Hansen, Sheriff) Date

AGENDA REQUEST FORM

www.jeffersoncountywv.org

Name: **Nikki Painter**

Department or Organization: **Voter & Elections**

Estimation of amount of time needed for appointment: **15 mins**

Date Requested – 1st Choice: **August 1, 2024**
If a specific date is needed, please provide reason for specific date:

Date Requested – 2nd Choice:

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

1. **Approval of the Extended Emergency Absentee Voting Policy**
2. **Approval of the early voting location**
3. **Election Update/Timeline**

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

Is this a funding request? Y/N
If so, how much? $
Provide exact financial impact/request:

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

1. **To approve the Extended Emergency Absentee Voting Policy as presented.**
2. **To approve the Early Voting location of Charles Washington Hall**

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

Extended Emergency Absentee Voting Policy
General Election – November 5, 2024

Policy

The Jefferson County Commission will extend emergency absentee voting to voters who have been admitted to an approved hospital or duly licensed health care facility no earlier than three (3) days preceding the election and no later than noon on Election Day.

Provisions

The emergency absentee policy is extended to the following:

- Jefferson Medical Center
- Berkeley Medical Center
- Martinsburg VA Medical Center
- Winchester Medical Center
- Hospice of the Panhandle Inpatient Facility

Procedures

The voter or immediate family member requests an emergency absentee ballot from the County Clerk's Office no later than noon on Election Day.

The clerk's office will provide two (2) employees of opposite political party the *Application for Voting an Emergency Absentee Voter's Ballot*, *Declaration of Emergency Absentee Ballot Commissioners*, ballot and all absentee materials needed to vote.

The team of two (2) will deliver the materials to the voter and will await the completion of the application and ballot. If the voter is assisted in voting, the clerk employees or a person of the voter's choice must sign the *Absent Voter's Ballot Envelope No. 2* on the line provided for the "Name of Person Giving Assistance".

The voter must be able to sign the application. Power-of-attorney is not valid for voting.

The application and voted ballot will be returned to the courthouse and the clerks must sign an oath that no person other than the voter voted the ballot.

The Jefferson County Commission approved the policy on the 1st day of August 2024.

_____
Commission President

_____
County Clerk

2024 Primary Election Timeline

August 13	Last day for candidates to withdraw
August 13	Deadline to determine if the Shepherdstown and Harpers Ferry County Commission seats will be on the ballot. (WV §6-6-7) • *If the Supreme Court has not made a ruling by the deadline then the offices **WILL NOT** appear on the ballot.* • *If the Supreme Court has made a final ruling by the deadline upholding the 3 judge panel's decision then they **WILL** appear on the ballot as an unexpired term.*
September 20	Begin mailing absentee ballots
October 15	Last day to register to vote or make changes to voter registration
October 17	Public test of voting equipment and tabulation software • Testing will be held at our Election Storage Room (128 Industrial Blvd, Kearneysville) at 10:00 a.m.
Oct 23 – Nov 2	Early Voting will take place at Charles Washington Hall from 9:00 a.m. to 5:00 p.m.
October 26	Saturday voting at Charles Washington Hall from 9:00 a.m. to 5:00 p.m.
October 30	Deadline for absentee ballot applications
November 2	Saturday voting at Charles Washington Hall from 9:00 a.m. to 5:00 p.m.
November 4	Last day to hand deliver absentee ballots
November 5	**Election Day – polls are open 6:30 a.m. to 7:30 p.m.**
November 12	Canvass – starting time and location TBD

AGENDA REQUEST FORM

www.jeffersoncountywv.org

Name: Lyn Widmyer

Department or Organization: League of Women Voters of Jefferson County

Estimation of amount of time needed for appointment: 15 mins

Date Requested – 1st Choice: **August 1, 2024**
If a specific date is needed, please provide reason for specific date:

Date Requested – 2nd Choice: August 15, 2024

Subject (*Wording to be placed on agenda*):
Appreciation to County Commission and County Clerk Elections staff on primary election canvass and request for streaming of November canvassing session

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

Members of the League of Women Voters of Jefferson County attended the meeting of the County Commission, sitting as the board of canvassers, to monitor the election certification process of the 2024 primary election. We would like to commend the county commissioners and the county elections staff for a well run process We were very pleased that the process was streamed live and available to the public. As you know, the primary election involved closely contested races and there was standing room only in the courthouse meeting room. Interested observers were able to watch the proceedings in the courthouse hallway where there was more seating.

The LWV of Jefferson County requests the canvass for the November election also be streamed.

Is this a funding request? 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*):

Move that the Board of Canvassers certification meeting for the November election be streamed live.

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:lyn widmyer
Email address: lynwidmyer@gmail.com Phone Number: 304 279 3201

FOR COMMISSION STAFF USE ONLY – FINANCIAL IMPACT/RECOMMENDATION
not applicable

AGENDA REQUEST FORM

www.jeffersoncountywv.org

Name: Roger Goodwin
Department or Organization: Engineering, Planning & Zoning

Estimation of amount of time needed for appointment: 5 minutes
Date Requested – 1st Choice: August 1, 2024
If a specific date is needed, please provide reason for specific date: Click here to enter text.
Date Requested – 2nd Choice: Click here to enter text.

Subject (*Wording to be placed on agenda*): Three Bond Release requests

1. D.R. Horton, Inc. – Tollhouse Woods Subdivision (File #04-21-SD) partial bond release.
2. Shubhangini, LLC – Burr Business Park, Lot 37 Warehouse (File #22-4-SP) partial bond release.
3. Howard Shockey & Sons, Inc. – TeMa North America (File #21-7-SP) complete bond release.

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

1. Partial release of Performance Bond #EACX4025076 with Endurance American Insurance Company, Mt. Juliet, TN construction bond surety for D.R. Horton, Inc. – Tollhouse Woods Subdivision (File #04-21-SD).
2. Partial release of Performance Bond #GM228027 with Great Midwest Insurance Company, Houston, TX construction bond surety for Shubhangini, LLC – Burr Business Park, Lot 37 Warehouse (File #22-4-SP).
3. Complete release of Performance Bond #107444908 with Travelers Casualty & Surety Company of America, Hartford, CT, construction bond security for Howard Shockey & Sons, Inc. – TeMa North America, LLC (File #21-7-SP).

Is this a funding request? Y/NO
If so, how much? $Click here to enter text.

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

1. I authorize a partial release of Performance Bond #EACX4025076 with Endurance American Insurance Company, Mt. Juliet, TN, in the amount of $3,203,003.00 for D.R. Horton, Inc. – Tollhouse Woods Subdivision (File #04-21-SD).
2. I authorize a partial release of Performance Bond #GM228027 with Great Midwest Insurance Company, Houston, TX in the amount of $258,229.00 for Shubhangini, LLC – Burr Business Park, Lot 37 Warehouse (File #22-4-SP).
3. I authorize a complete release of Performance Bond #107444908 with Travelers Casualty & Surety Company of America, Hartford, CT in the amount of $570,260.00 for Howard Shockey & Sons, Inc. – TeMa North America, LLC (File #21-7-SP).

Attach supporting documents for request, or request may be denied:
Construction Bond Release Letter
Bond Release Request Report
Site Map
Is equipment needed? Projector Y/NO Internet/Wi Fi Y/NO Telephone for conference call Y/NO
Contact information:
Email address: engineering@jeffersoncountywv.org Phone Number: 304-728-3257

FOR COMMISSION STAFF USE ONLY – FINANCIAL IMPACT/COMMENTS

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

VICE PRESIDENT
Jane Tabb

COMMISSIONER
James Cook

COMMISSIONER
Pasha Majdi

COMMISSIONER
Kelvin Upson

August 1, 2024

Ms. Allison Klassen, Attorney-In-Fact
Endurance American Insurance Company
Sompo International
12890 Lebanon Road
Mt. Juliet, TN 37122

RE: Performance Bond No. EACX4025076 dated October 28, 2023, Construction Bond Surety for D.R. Horton, Inc. – Tollhouse Woods Subdivision (File #04-21-SD).

Dear Ms. Klassen:

The Jefferson County Commission authorizes a partial release of $3,203,003.00 from the construction bond for D.R. Horton, Inc. – Tollhouse Woods Subdivision (File #04-21-SD). This project is located on the east side of Kearneysville Pike- Route 480 at its intersection with Morgan Grove Road-Route 16/5. The work remaining includes but is not limited to the following:

1. Grading
2. Paving
3. Stormwater Management
4. Final Stabilization
5. Conveyance of ROW & Common Areas

In summary, you are hereby authorized to reduce the amount of the above referenced Performance Bond No. EACX4025076 originally issued in the amount of $6,416,597.00 to $3,213,594.00. 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: Keegan Waters, Land Development Project Manager
D.R. Horton Capital Division
137 Mithcells Chance Road, Suite 300
Edgewater, MD 21037
Department of Engineering, Planning & Zoning

County Administrator
Edwina Benites

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

Email: engineering@jeffersoncountywv.org
Phone: 304-728-3257
Fax: 304-728-3953

BOND REDUCTION or RELEASE REQUEST - REPORT

Date Received: 07 / 17 / 2024 J.C.P.C. File No. 04-21

Consultant/Engineer/Firm Name: D.R. Horton

Mailing Address: 137 Mitchells Chance Rd Suite 300

City: Edge Water State: MD Zip: 21037

Contact Person: Keegan Waters Phone: 301-771-1566

Project/Subdivision Name: Toll House Woods

Section/Phase: _____ Lots: 1-69

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 provid 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.

Approved for: Bond Reduction
By _____ 7-18-24
County Engineer Date

Comments: Reducing bond amount for Completion of Site prep, Earthwork, Sanitary Sewer, potable water Systems, Mail box cluster, Bus Stop enclosure, Formation of H.O.A

Original Bond Amt. $5,579,649 + 15% Cont. $836,947 = Total Original Bond Amt $6,416,597

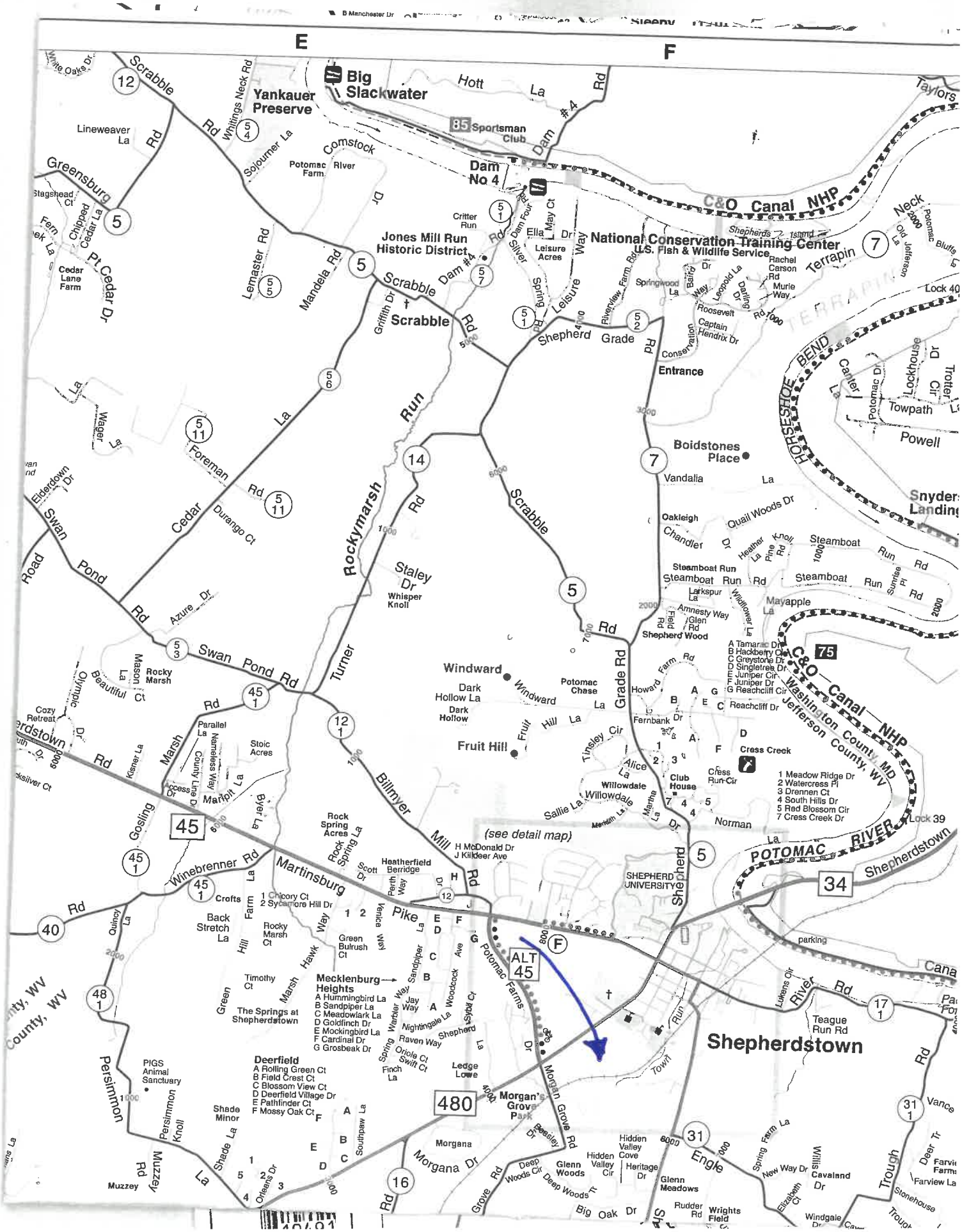
Total Current Bond Amount $6,416,597.00

Cost of Work Remaining $2,794,429.00 + Contingency Amount $419,164.00

= Approved for Revised Bond Amount $ 3,213,594 00

Reviewed By: Will Smith Title: L.D.I

Signature: _____ Date: 07 / 18 / 2024


E
F
Big Slackwater
Yankauer Preserve
Hott La
Rd #4 Dam
85 Sportsman Club
Dam No 4
C&O Canal NHP
Taylors Neck
Potomac Bluffs
Old Jefferson
Terrapin
Lock 40
Scrabble Rd
Whitings Neck Rd
Lineweaver La
Greensburg Rd
Solourner La
Comstock Dr
Potomac River Farm
Stagshead Ct
Chipped Cedar La
Pt Cedar Dr
Cedar Lane Farm
Lemaster Rd
Mandela Rd
Critter Run
Dam Four Rd
May Ct
Ella Dr
Silver Way
Leisure Acres
Jones Mill Run Historic District
Dam #4 Rd
Griffith Dr
Scrabble
Spring Leisure Rd
Riverview Farm Rd
National Conservation Training Center
U.S. Fish & Wildlife Service
Rachel Carson Rd
Murie Way
Springwood La
Baird Dr
Leopold La
Darling Dr
Roosevelt Rd
Captain Hendrix Dr
Conservation
Shepherd Grade Rd
Entrance
Shepherds Island
Horseshoe Bend
Towpath
Potomac Dr
Lockhouse Dr
Trotter Cir
Canter La
Powell
Snyders Landing
Boidstones Place
Vandalia La
Oakleigh
Quail Woods Dr
Chandler Dr
Heather Knoll
Pine Rd
Steamboat Run Rd
Sunrise Pl
Steamboat Run
Larkspur La
Wildflower La
Mayapple La
Amnesty Way
Glen Field Rd
Shepherd Wood
Wager La
Foreman Rd
Elderdown Dr
Swan Pond Road
Cedar Durango Ct
Azure Dr
Rockymarsh Run
Rockymarsh Rd
Staley Dr
Whisper Knoll
Turner
Scrabble
Grade Rd
Howard Farm Rd
Fernbank Dr
Reachcliff Dr
A Tamarac Dr
B Hackberry Ct
C Greystone Dr
D Singletree Dr
E Juniper Cir
F Juniper Dr
G Reachcliff Cir
C&O Canal NHP
Washington County, MD
Jefferson County, WV
Cress Creek
1 Meadow Ridge Dr
2 Watercress Pl
3 Drennen Ct
4 South Hills Dr
5 Red Blossom Cir
7 Cress Creek Dr
Lock 39
POTOMAC RIVER
Shepherdstown
Windward
Dark Hollow La
Dark Hollow
Potomac Chase
Fruit Hill
Fruit Hill La
Tinsley Cir
Alice La
Willowdale
Sallie La
Martha La
Meredith La
Norman La
Club House
Swan Pond Rd
Rocky Marsh
Mason La
Beautiful Ct
Olympic Dr
Cozy Retreat
Parallel La
Nameless Way
County Line Dr
Stoic Acres
Marsh Rd
Kisner La
Access Dr
Maripit La
Gosling Rd
Billmyer Mill Rd
(see detail map)
H McDonald Dr
J Killdeer Ave
Rock Spring Acres
Rock Spring La
Scott Dr
Heatherfield
Berridge Dr
Perth Way
Winebrenner Rd
Martinsburg Pike
Crofts Farm La
1 Chicory Ct
2 Sycamore Hill Dr
Back Stretch La
Rocky Marsh Ct
Green Bulrush Ct
Hawk Way
Ventura Ln
Quincy La
Timothy Ct
Green Marsh Hill
Mecklenburg Heights
A Hummingbird La
B Sandpiper La
C Meadowlark La
D Goldfinch Dr
E Mockingbird La
F Cardinal Dr
G Grosbeak Dr
The Springs at Shepherdstown
Sandpiper Way
Jay Way
Warbler Way
Woodcock Ave
Sybil Ct
Nightingale La
Shepherd Dr
Raven Way
Oriole Ct
Swift Ct
Finch La
Ledge Lowe
Deerfield
A Rolling Green Ct
B Field Crest Ct
C Blossom View Ct
D Deerfield Village Dr
E Pathfinder Ct
F Mossy Oak Ct
PIGS Animal Sanctuary
Persimmon Rd
Persimmon Knoll
Muzzey Rd
Shade Minor La
Southpaw La
Orleans Dr
Morgana Dr
Morgana Grove Rd
Deep Woods Cir
Deep Woods Trl
Glenn Woods
Hidden Valley Cir
Hidden Valley Cove
Heritage Dr
Glenn Meadows
Big Oak Dr
Rudder Rd
Wrights Field
Morgan's Grove Park
Bressler Dr
Potomac Farms
ALT 45
SHEPHERD UNIVERSITY
Shepherd
parking
Lukens Cir
River Rd
Teague Run Rd
Towpath
Run
Vance
Spring Farm La
New Way Dr
Williams Cavaland Dr
Elizabeth Ct
Windgale Dr
Stonehouse
Trough
Deer Tr
Farview La
Engle
Ridge Rd
Cana
Pa
Fo
Quincy, WV
County, WV
45
40
48
1
5
7
12
14
16
17
31
34
75
480
F

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

VICE PRESIDENT
Jane Tabb

COMMISSIONER
James Cook

COMMISSIONER
Pasha Majdi

COMMISSIONER
Kelvin Upson

August 1, 2024

Mr. Mark D. Leskanic, Attorney-In-Fact
Great Midwest Insurance Company
800 Gessner, Suite 600
Houston, TX 77024

RE: Performance Bond No. GM228027 dated June 9, 2023, Construction Bond Surety for Shubhangini, LLC – Burr Business Park, Lot 37 Warehouse (File #22-4-SP).

Dear Mr. Leskanic:

The Jefferson County Commission authorizes a partial release of $258,229.00 from the construction bond for Shubhangini, LLC – Burr Business Park, Lot 27 (File #22-4-SP). This project is located at 464 James Burr Boulevard, Kearneysville. The work remaining includes but is not limited to the following:

1. Grading
2. Paving
3. Stormwater Management
4. Landscaping
5. Final Stabilization

In summary, you are hereby authorized to reduce the amount of the above referenced Performance Bond No. GM228027 originally issued in the amount of $436,186.00 to $177,957.00. 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: Mahendra Jadon, Managing Member
Shubhangini, LLC
21834 Inglewood Ct.
Broadlands, VA 20148
Department of Engineering, Planning & Zoning

County Administrator
Edwina Benites

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

Email: engineering@jeffersoncountywv.org
Phone: 304-728-3257
Fax: 304-728-3953

BOND REDUCTION or RELEASE REQUEST - REPORT

Date Received: 7 / 12 / 2024 J.C.P.C. File No. 22-4-SP

Consultant/Engineer/Firm Name: Shubhangini, LLC

Mailing Address: 21834 Inglewood Ct

City: Broadlands State: VA Zip: 20148

Contact Person: Mahendra Jadon Phone: 571-498-3099

Project/Subdivision Name: Burr Business Park Lot 37

Section/Phase: _____ 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 provid 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: _____

Approved for:
Bond Reduction
By Will Smith 7-12-24
County Engineer Date

Original Bond Amt. $ 379,292 + 15% Cont. $ 56,893 = Total Original Bond Amt $ 436,186

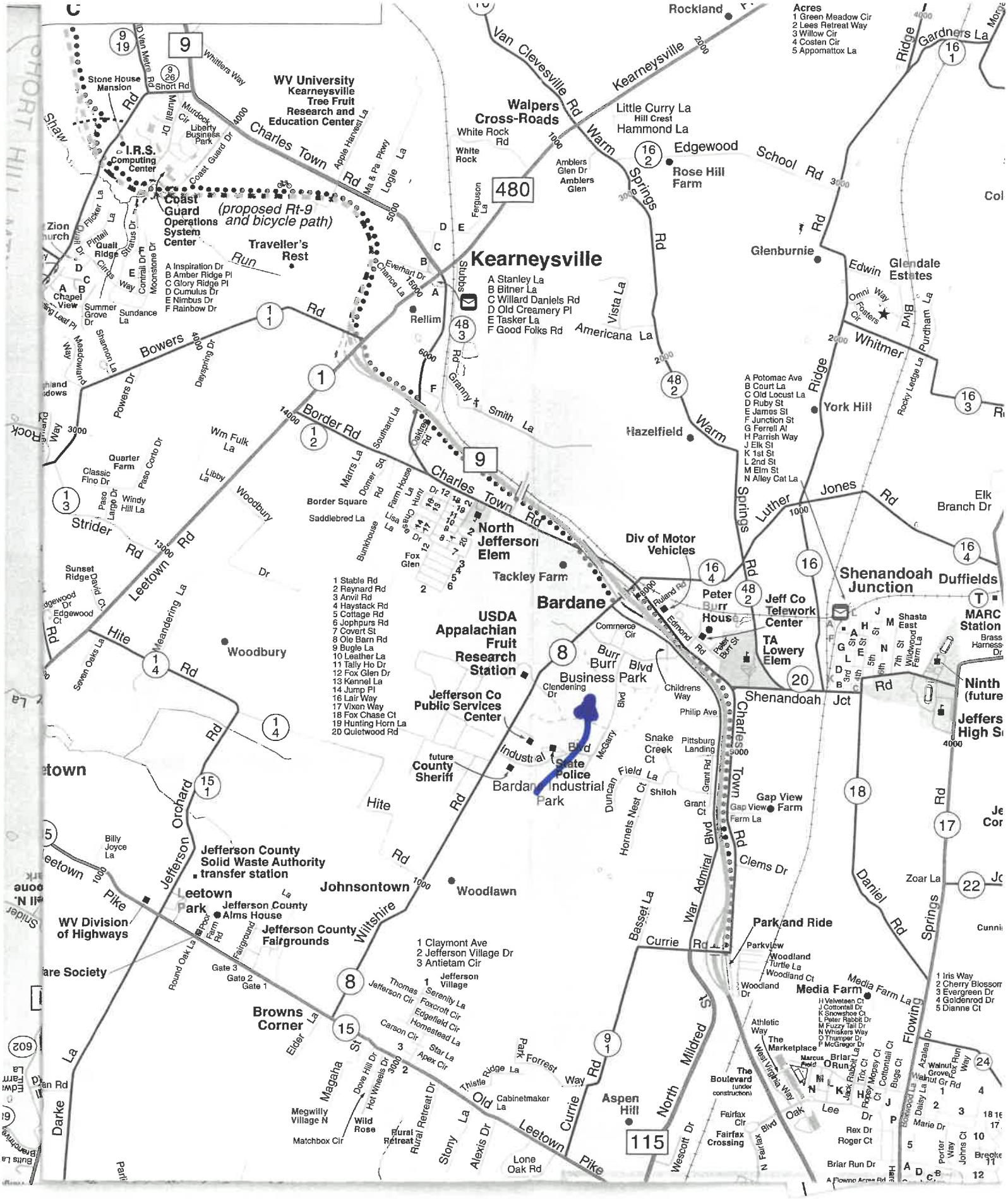
Total Current Bond Amount $ 436,186.00

Cost of Work Remaining $ 154,745.00 + Contingency Amount $ 23,212.00

= Approved for Revised Bond Amount $ 177,957.00

Reviewed By: Will Smith Title: L.D.I

Signature: _____ Date: 7 / 12 / 2024


Kearneysville
Bardane
Shenandoah Junction
Shenandoah Jct
Rockland
Walpers Cross-Roads
White Rock
Edgewood
Rose Hill Farm
Glenburnie
Glendale Estates
York Hill
Hazelfield
Rellim
Traveller's Rest
Run
Woodbury
Johnsontown
Woodlawn
Browns Corner
Aspen Hill
Tackley Farm
Media Farm
Park and Ride
WV University Kearneysville Tree Fruit Research and Education Center
I.R.S. Computing Center
Coast Guard Operations System Center
Coast Guard (proposed Rt-9 and bicycle path)
North Jefferson Elem
USDA Appalachian Fruit Research Station
Jefferson Co Public Services Center
future County Sheriff
State Police
Industrial Park
Burr Blvd Business Park
Div of Motor Vehicles
Peter Burr House
Jeff Co Telework Center
TA Lowery Elem
MARC Station
Jefferson County Solid Waste Authority transfer station
Jefferson County Alms House
Jefferson County Fairgrounds
Leetown Park
WV Division of Highways
Gap View Farm
Charles Town Rd
Leetown Rd
Hite Rd
Bowers Rd
Border Rd
Kearneysville Rd
Warm Springs Rd
Luther Jones Rd
Whitmer Ridge
Ranson
Charles Town
Leetown Pike
Old Leetown Pike
Wiltshire Rd
Jefferson Orchard Rd
Daniel Springs Rd
Ninth (future
Jeffers High S
Cor
Zoar La
Elk Branch Dr
Duffields
Col
Rd
Blvd
Ridge
Springs
Run
Creek
Ct
Dr
La
Way
Pl
Cir
Rd
St
Ave
Pike
Lane
Trail
Court
Drive
Circle
Place
Road
Street
Avenue
Boulevard
Lane
Terrace
Parkway
Highway
Route
Interstate
Exit
Mile
Marker
Bridge
Tunnel
Overpass
Underpass
Intersection
Roundabout
Traffic
Light
Stop
Sign
Yield
Speed
Limit
Zone
School
Hospital
Church
Cemetery
Park
Trail
Path
Bike
Pedestrian
Crosswalk
Sidewalk
Curb
Gutter
Drainage
Ditch
Culvert
Pipe
Manhole
Cover
Grate
Inlet
Outlet
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Branch
Fork
Mouth
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Watershed
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Terrace
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Bluff
Rock
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Boulder
Talus
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Alluvium
Colluvium
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Texture
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Color
Mottle
Concretion
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Fracture
Joint
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Fold
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Anticline
Dip
Strike
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Metamorphic
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Clay
Silt
Sand
Gravel
Conglomerate
Sandstone
Shale
Limestone
Dolomite
Chert
Coal
Seam
Thickness
Outcrop
Subcrop
Aquifer
Confining
Unit
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Conductivity
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Head
Flux
Recharge
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Percentile
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Probability
Density
Function
Cumulative
Distribution
Function
Expected
Value
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Skewness
Kurtosis
Covariance
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Eigenvalue
Eigenvector
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Varimax
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Uniqueness
Scree
Plot
Kaiser
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Agglomerative
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Ward
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Manhattan
Minkowski
Mahalanobis
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Dissimilarity
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Carlo
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Jackknife
Cross
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Set
Test
Set
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Sample
Leave-one-out
K-fold
Stratified
Random
Sampling
Systematic
Cluster
Sample
Multistage
Sample
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Post-stratification
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Imputation
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Complete
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Chained
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Logistic
Regression
Imputation
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Fully
Conditional
Specification
Gibbs
Sampler
Metropolis
Hastings
Algorithm
Markov
Chain
Monte
Carlo
Convergence
Diagnostic
Trace
Plot
Autocorrelation
Effective
Sample
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Gelman
Rubin
Statistic
Potential
Scale
Reduction
Factor
Burn-in
Thinning
Posterior
Distribution
Prior
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Likelihood
Function
Bayes
Theorem
Conjugate
Prior
Hyperparameter
Hierarchical
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Fixed
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Logit
Probit
Poisson
Negative
Binomial
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Hurdle
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Ratio
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Incidence
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Sandwich
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Exact
Test
McNemar's
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Reliability
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Concordance
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Coefficient
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Correlation
Coefficient
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Random
Two-way
Mixed
One-way
Random
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Agreement
Consistency
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Measures
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Measures
Reliability
Validity
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Criterion
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Concurrent
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Predictive
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Validity
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Ranking
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Weight
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Usual
U-shape
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Level
Linear
Gaussian
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Preference
Threshold
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Threshold
Criterion
Weight
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Negative
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Partial
Outranking
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WO
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ST
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WT
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Survey
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Organization
Pay
Policy
Line
Pay
Lead
Pay
Lag
Pay
Pay
Mix
Base
Pay
Variable
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Long-term
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Executive
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Nonqualified
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Defined
Benefit
Defined
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Plan
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IRA
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Default
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Joint
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Survivor
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Sustainable
Growth
Rate
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Dividend
Yield
Earnings
Yield
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Ratio
Price-book
Ratio
Price-sales
Ratio
Price-cash
Flow
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Multiple
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Buyout
Management
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Carve-out
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Underwriter
Syndicate
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Range
Offer
Price
Greenshoe
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Lockup
Period
Quiet
Period
Roadshow
Prospectus
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Form
10-Q
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8-K
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Statement
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DEF
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13G
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Act
Dodd-Frank
Act
Volcker
Rule
Glass-Steagall
Act
Gramm-Leach-Bliley
Act
Securities
Act
of
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Securities
Exchange
Act
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1934
Investment
Company
Act
of
1940
Investment
Advisers
Act
of
1940
Trust
Indenture
Act
of
1939
Public
Utility
Holding
Company
Act
of
1935
Chandler
Act
Bankruptcy
Code
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Chapter
11
Chapter
13
Chapter
9
Chapter
12
Chapter
15
Automatic
Stay
Debtor
in
Possession
Creditors'
Committee
Reorganization
Plan
Disclosure
Statement
Confirmation
Hearing
Cramdown
Absolute
Priority
Rule
Relative
Priority
Rule
Fresh
Start
Accounting
Liquidation
Value
Going-concern
Value
Enterprise
Value
Equity
Value
Claim
Secured
Claim
Unsecured
Claim
Priority
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Rho-sensitivity
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Carhart
Four-factor
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Five-factor
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Default
Credit
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Yield
Curve
Term
Structure
Spot
Rate
Forward
Rate
Par
Rate
Bootstrapping

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

VICE PRESIDENT
Jane Tabb

COMMISSIONER
James Cook

COMMISSIONER
Pasha Majdi

COMMISSIONER
Kelvin Upson

August 1, 2024

Ms. Amanda P. D'Angelo, Attorney-in-Fact
Travelers Casualty & Surety Company of America
One Tower Square
Hartford, CT 06183

RE: Performance Bond #107444908 dated December 17, 2021, Construction Bond Surety for Howard Shockey & Sons, Inc. – TeMa North America, LLC (File #21-7-SP).

Dear Ms. D'Angelo:

The Jefferson County Commission authorizes a complete release of the remaining $570,260.00 from the construction bond for Howard Shockey & Sons, Inc. – TeMa North America, LLC (File #21-7-SP). This project is located at 395 Steeley Way, Kearneysville. The work appears to 100% complete.

In summary, you are hereby authorized to fully release the remaining $570,260.00 from the above referenced Performance Bond, originally issued for $570,260.00. 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. Jeff Mohn, Director of Partners Services
Howard Shockey & Sons, Inc.
P. O. Box 2530
Winchester, VA 22604
Department of Engineering, Planning & Zoning

County Administrator
Edwina Benites

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

Email: engineering@jeffersoncountywv.org
Phone: 304-728-3257
Fax: 304-728-3953

BOND REDUCTION or RELEASE REQUEST - REPORT

Date Received: 06 / 28 / 2024 J.C.P.C. File No. 21-7-SP

Consultant/Engineer/Firm Name: Howard Shockey & Sons

Mailing Address: P.O. Box 2530

City: Winchester State: VA Zip: 22604

Contact Person: John Good Jr. Phone: 540-532-9476

Project/Subdivision Name: Tema Expansion

Section/Phase: _____ 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 provid 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 Items appear to be 100% complete

Approved for:
Bond Release
By [signature] 7-2-24
County Engineer Date

Original Bond Amt. $ 495,878 + 15% Cont. $ 74,381 = Total Original Bond Amt $ 570,260.00

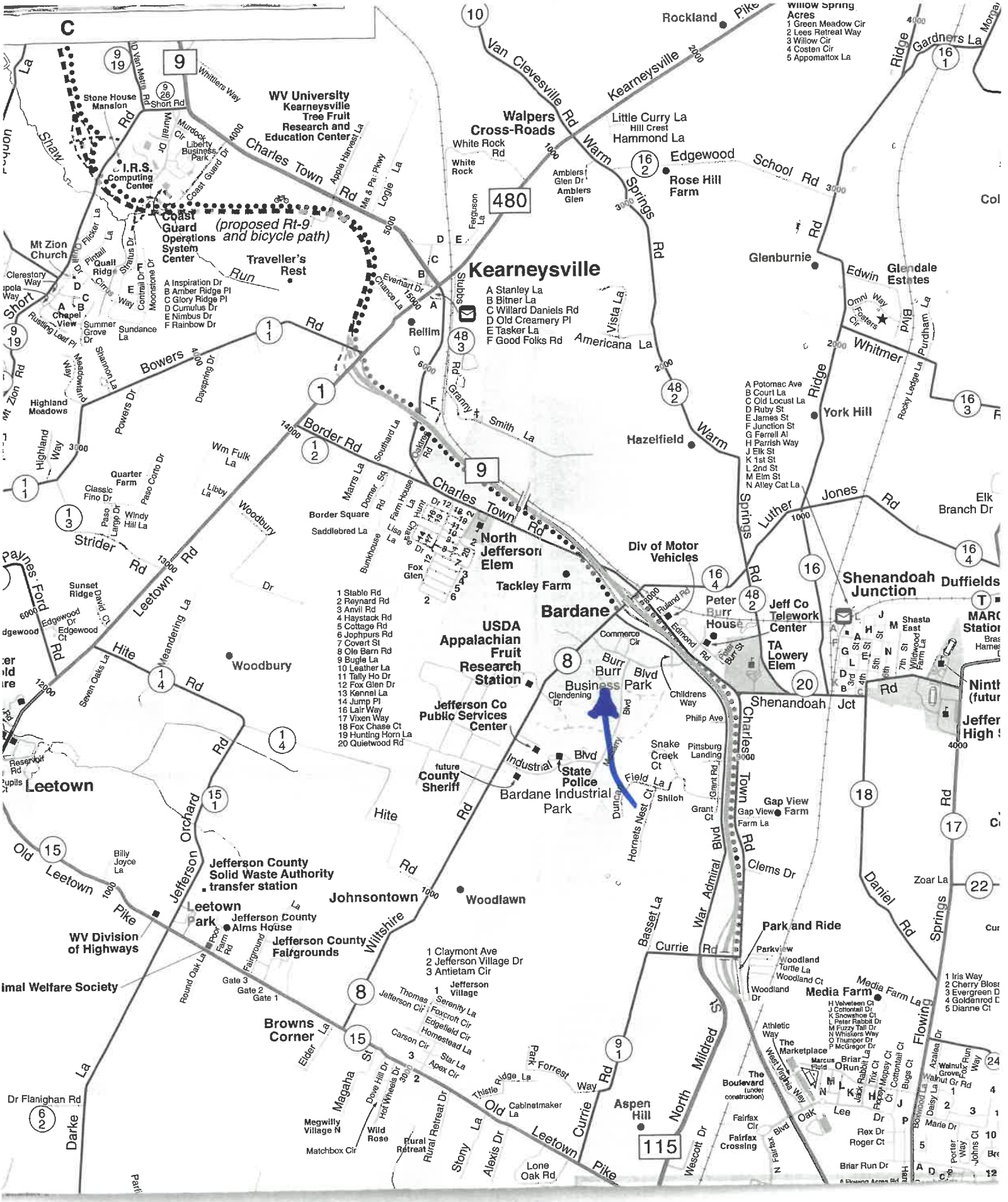
Total Current Bond Amount $ 570,260.00

Cost of Work Remaining $ Ø.00 + Contingency Amount $ Ø.00

= Approved for Revised Bond Amount $ Ø.00

Reviewed By: Will Smith Title: L.D.I

Signature: [signature] Date: 07 / 02 / 24


Kearneysville
Walpers Cross-Roads
Bardane
Leetown
Shenandoah Junction
Duffields
Charles Town Rd
Kearneysville Rd
Warm Springs Rd
Edgewood
Rose Hill Farm
Glenburnie
Glendale Estates
York Hill
Hazelfield
Aspen Hill
Browns Corner
Johnsontown
Woodlawn
Woodbury
Reliim
Traveller's Rest
Tackley Farm
Peter Burr House
Media Farm
Gap View Farm
Park and Ride
Jefferson County Solid Waste Authority transfer station
Jefferson County Fairgrounds
Jefferson County Alms House
Leetown Park
WV Division of Highways
WV University Kearneysville Tree Fruit Research and Education Center
USDA Appalachian Fruit Research Station
Jefferson Co Public Services Center
future County Sheriff
State Police
Bardane Industrial Park
Div of Motor Vehicles
Jeff Co Telework Center
TA Lowery Elem
North Jefferson Elem
Coast Guard Operations System Center
I.R.S. Computing Center
Stone House Mansion
Liberty Business Park
Mt Zion Church
Highland Meadows
Quarter Farm
Border Square
Saddlebred La
Fox Glen
Willow Spring Acres
Coast Guard (proposed Rt-9 and bicycle path)
Whittiers Way
Short Rd
Charles Town Rd
Van Clevesville Rd
Rockland Pike
Little Curry La
Hammond La
White Rock Rd
Amblers Glen Dr
Amblers Glen
Ferguson La
Logie La
Apple Harvest La
Ma & Pa Pkwy
Coast Guard Dr
Murdock Cir
Liberty Business Park
Short Rd
Shaw Rd
Pintail Quail Ridge
Cirrus Way
Contrail Dr
Moonstone Dr
Sundance La
Summer Grove Dr
Rustling Leaf Pl
Meadowland Way
Shannon La
Bowers Rd
Dayspring Dr
Powers Dr
Highland Way
Wm Fulk La
Libby La
Woodbury
Paso Corto Dr
Paso Largo Dr
Windy Hill La
Classic Fino Dr
Strider Rd
Payne's Ford Rd
Sunset Ridge
David Ct
Edgewood Dr
Edgewood Ct
Leetown Rd
Meandering La
Hite Rd
Seven Oaks La
Reservoir Rd
Orchard La
Jefferson
Old Leetown Pike
Billy Joyce La
Round Oak La
Pool Farm Rd
Fairground La
Gate 3
Gate 2
Gate 1
Wiltshire Rd
Eider La
Darke La
Dr Flanighan Rd
Magaha St
Dove Hill Dr
Hot Wheels Dr
Megwilly Village N
Matchbox Cir
Wild Rose
Rural Retreat
Rural Retreat Dr
Stony La
Alexis Dr
Lone Oak Rd
Old Leetown Pike
Thistle Ridge La
Cabinetmaker La
Park Forest Way
Currie Rd
Basset La
War Admiral Blvd
Clems Dr
Mildred St
North Wescott Dr
Fairfax Blvd
Fairfax Clr
Fairfax Crossing
The Boulevard (under construction)
West Virginia Way
Athletic Way
The Marketplace
Parkview
Woodland
Turtle La
Woodland Ct
Woodland Dr
Media Farm La
Flowing Springs Rd
Daniel Rd
Zoar La
Shenandoah Jct
Jefferson High
Ninth (futur
Shasta East
Wildwood Farm La
Elk Branch Dr
Luther Jones Rd
Ridge Blvd
Gardners La
Whitmer
Purdham La
Rocky Ledge La
Omni Way
Foosters Cir
Edwin
Americana La
Vista La
Granny Smith La
Oakhill Rd
Southard La
Mars La
Dorner Sq Rd
Farm House La
Hunt Dr
Lisa La
Bunkhouse
Ruland Rd
Edmond Rd
Peter Burr St
Commerce Cir
Burr Blvd
Business Park
Clendening Dr
Childrens Way
Philip Ave
Snake Creek Ct
Pittsburg Landing
Shiloh
Grant Rd
Grant Ct
Gap View Farm La
Hornets Nest Ct
Duncan Field La
Industrial Blvd
Carrington Way
Chelsea Ct
Briar Run
Briar Run Dr
Rex Dr
Roger Ct
Marie Dr
Lee Dr
Oak
Daisy La
Bowood La
Walnut Grove Rd
Walnut Gr Rd
Fox Run Way
Azalea Dr
Iris Way
Cherry Blos
Evergreen D
Goldenrod D
Dianne Ct
Claymont Ave
Jefferson Village Dr
Antietam Cir
Jefferson Village
Serenity La
Foxcroft Cir
Edgefield Cir
Homestead La
Star La
Apex Cir
Carson Cir
Thomas Jefferson Cir
Cabinetmaker La
Lone Oak Rd
Briar Run Dr
Stable Rd
Reynard Rd
Anvil Rd
Haystack Rd
Cottage Rd
Jophpurs Rd
Covert St
Ole Barn Rd
Bugle La
Leather La
Tally Ho Dr
Fox Glen Dr
Kennel La
Jump Pl
Lair Way
Vixen Way
Fox Chase Ct
Hunting Horn La
Quietwood Rd
Green Meadow Cir
Lees Retreat Way
Willow Cir
Costen Cir
Appomattox La
Stanley La
Bitner La
Willard Daniels Rd
Old Creamery Pl
Tasker La
Good Folks Rd
Inspiration Dr
Amber Ridge Pl
Glory Ridge Pl
Cumulus Dr
Nimbus Dr
Rainbow Dr
Potomac Ave
Court La
Old Locust La
Ruby St
James St
Junction St
Farrell Al
Parrish Way
Elk St
1st St
2nd St
Elm St
Alley Cat La

AGENDA REQUEST FORM

www.jeffersoncountywv.org

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

Department or Organization: **Department of Engineering, Planning & Zoning**

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

Date Requested – 1st Choice: **August 1, 2024**
If a specific date is needed, please provide reason for specific date:

Date Requested – 2nd Choice:

Subject (*Wording to be placed on agenda*): **Request Approval to amend Parks and Recreation Impact Fees – FY 2025 Capital Improvement Plan.**

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

Parks and Recreation
FY 2025 CIP
Amendment No. 1

This CIP amendment regards the addition of Sam Michael's Park (Community Center Expansion – Architectural/Engineering Design) request for Parks and Recreation Commission in the amount of $100,000.

The Parks and Recreation Commission has either deleted or moved funding of projects previously approved for FY 2025 CIP to pay for this request, such as:

Deletion of the FY 2025 CIP, Sam Michael's Park Playground project in the amount of $70,000; and

Moving the South Jefferson Park (Master Plan) in the amount of $75,000 to the FY 2026 CIP.

Thereby decreasing the original FY 2025 CIP amount by $145,000 and adding back in the Sam Michael's Park Community Center design project at $100,000.

The $100,000 funding request is available in the impact fees "Park Improvements, Facilities (bldgs.) & Study" Capital Category.

The revised FY 2025 CIP, Tables 2 and 3 are attached.

The Office of Impact Fees recommends approval of the requested amendment.

Is this a funding request? **No, Impact fees are used as funding.**
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*):
Move to approve the Parks and Recreation – FY 2025 Capital Improvement Plan – Parks and Recreation Amendment No. 1, as presented.

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

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

Contact information:
Email address: engineering@jeffersoncountywv.org Phone Number: 304-728-3257

FOR COMMISSION STAFF USE ONLY – FINANCIAL IMPACT/RECOMMENDATION
not applicable

Parks & Recreation - Percent Allocation & Amount Available by Capital Category

(Target Allocation % based on 2020 LOS Recalculation Study)

Balance as of 18 July 2024

Capital Category	Cost Per Person (Level of Service*)	Percent of Total Cost per Person	Total Revenue Collected	Capital Category Allocation %	Capital Category Revenue Allocation	Capital Category Revenue Expended	Capital Category Amount Available	Comments
	(2020 Study, Fig. P11)							
Park Improvements, Facilities (bldgs.) & Study	$305.21	80.7%	$4,058,011	80.7%	$3,274,237	$1,484,479	$1,789,757	Fund
Park Land	$66.26	17.5%	$4,058,011	17.5%	$710,825	$564,450	$146,375	Fund
Park Vehicles & Equipment	$6.80	1.8%	$4,058,011	1.8%	$72,949	$90,815	-$17,866	Capital Category Overspent
Total for Parks & Recreation =	$378.27	100.00%		100.0%	**$4,058,011**	**$2,139,744**	**$1,918,267**	(Total Funds Available)

Balance Projected through July 30, 2024

Capital Category	Projected Total Revenue Collected	Capital Category Allocation %	Capital Category Projected Revenue Allocation	Capital Category Revenue Expended	July 31, 2024 Projected Capital Category Amount Available	Comments
Park Improvements, Facilities (bldgs.) & Study	$4,451,357	80.7%	$3,591,611	$1,484,479	$2,107,132	Fund
Park Land	$4,451,357	17.5%	$779,726	$564,450	$215,276	Fund
Park Vehicles & Equipment	$4,451,357	1.8%	$80,020	$90,815	-$10,795	Do Not Fund This Category
Total for Parks & Recreation =		100%	$4,451,357	$2,139,744	$2,311,613	(Projected Funds Available)

*Calculated Based on July 16, 2021 Impact Fees Recalculation Report by TischlerBise using the Capital Category LOS Cost Calculations (See Figure, P11).

Table 2. FY 2025 Projects (Urgent and Non-Urgent) - All Priorities

#	Pri	Project	Estimated Total	Prior Allocation	Current Request FY 2025	Other Sources Allocation	Yr 1 FY 2026	Yr 2 FY 2027	Yr 3 FY 2028	Yr 4 FY 2029	Yr 5 FY 2030
Jefferson County Board of Education											
1	1	Shepherdstown Elementary School	$33,420,400	$1,276,081	$0	$33,420,400	$0	$0	$0	$0	$0
2	1	High School Auxiliary Gym	$5,178,150	$1,910,688	$0	$5,178,150	$0	$0	$0	$0	$0
3	1	New Middle School (10+ yrs)	$43,000,000	$2,166,204	$0	$0	$0	$0	$0	$0	$0
4	1	ROTC Wing at Jefferson High School	$1,500,000	$0	$0	$0	$0	$0	$1,500,000	$0	$0
5	1	New High School	$64,000,000	$0	$0	$0	$0	$0	$0	$0	$0
6	1	Impact Fee Study	$25,000	$0	$0	$0	$25,000	$0	$0	$0	$0
		TOTALS	**$147,123,550**	**$5,352,973**	**$0**	**$38,598,550**	**$25,000**	**$0**	**$1,500,000**	**$0**	**$0**
Sheriff of Jefferson County											
1	2	Weapons Training Qualifications Range	$100,000	$25,000	$25,000	$0	$25,000	$25,000	$25,000	$0	$0
2	2	Exterior Expansion Temporary Sheriff's Office Space	$1,200,000	$0	$600,000	$0	$400,000	$100,000	$100,000	$0	$0
3	2	Interior Expansion Temporary Sheriff's Office Space	$300,000	$200,000	$150,000	$0	$150,000	$0	$0	$0	$0
4	2	Mobile Data Terminal System for Police Vehicles	$184,500	$0	$0	$0	$31,500	$31,500	$10,000	$50,000	$61,500
5	2	Permanent Jefferson County Sheriff's Office	$7,000,000	$75,000	$1,500,000	$0	$1,500,000	$2,000,000	$2,000,000	$0	$0
6	2	Purchase of Police Cruisers x 18	$900,000	$0	$0	$0	$175,000	$175,000	$175,000	$175,000	$200,000
		TOTALS	**$9,684,500**	**$300,000**	**$2,275,000**	**$0**	**$2,281,500**	**$2,331,500**	**$2,310,000**	**$225,000**	**$261,500**
Jefferson County Parks & Recreation Commission											
1	3	2026 Parks Master Plan	$100,000	$0	$0	$0	$100,000	$0	$0	$0	$0
2	2	Program Support Vehicle	$40,000	$0	$0	$0	$0	$40,000	$0	$0	$0
3	2	Sam Michael's Park (Septic Upgrades)	$750,000	$0	$450,000	$300,000	$0	$0	$0	$0	$0
4	2	South Jefferson Park (Master Plan)	$75,000	$0	$0	$0	$75,000	$0	$0	$0	$0

Table 2. FY 2025 Projects (Urgent and Non-Urgent) - All Priorities

#	Pri	Project	Estimated Total	Prior Allocation	Current Request FY 2025	Other Sources Allocation	Yr 1 FY 2026	Yr 2 FY 2027	Yr 3 FY 2028	Yr 4 FY 2029	Yr 5 FY 2030
6	2	Sam Michael's Park (Splash Pad)	$300,000	$0	$0	$0	$0	$0	$300,000	$0	$0
7	2	Maintenance Vehicle	$45,000	$0	$0	$0	$45,000	$0	$0	$0	$0
8	2	James Hite Park (Dog Park)	$78,000	$0	$0	$0	$0	$0	$78,000	$0	$0
9	2	James Hite Park (Phase III)	$800,000	$0	$0	$0	$0	$0	$0	$0	$800,000
10	2	James Hite Park (Pickleball Courts)	$350,000	$0	$200,000	$150,000	$0	$0	$0	$0	$0
11	2	James Hite Park (Utilities)	$1,800,000	$0	$0	$0	$0	$100,000	$850,000	$850,000	$0
12	2	Sam Michael's Park (Community Center Expansion)	$2,600,000	$0	$100,000	$0	$0	$2,500,000	$0	$0	$0
13	2	Land Acquisition	$2,000,000	$0	$0	$0	$0	$0	$0	$0	$2,000,000
14	2	Sam Michael's Park (Community Center Expansion Design)	$100,000	$0	$100,000	$0	$0	$0	$0	$0	$0
		TOTALS	**$10,215,000**	**$0**	**$850,000**	**$520,000**	**$220,000**	**$2,640,000**	**$1,228,000**	**$850,000**	**$2,800,000**
Jefferson County Emergency Services Agency											
1	1	JCESA Building Mortgage	$520,328	$0	$81,000	$0	$81,000	$81,000	$81,000	$81,000	$81,000
		TOTALS	**$520,328**	**$0**	**$81,000**	**$0**	**$81,000**	**$81,000**	**$81,000**	**$81,000**	**$81,000**
Jefferson County Administrative Facilities											
1	1	County Administrative Facilities/Courts - Prosecutor Cost Recovery	$180,222	$0	$0	$0	$25,000	$25,000	$25,000	$25,000	$21,379
		TOTALS	**$180,222**	**$0**	**$0**	**$0**	**$25,000**	**$25,000**	**$25,000**	**$25,000**	**$21,379**

Table 3. FY 2025 Impact Fundable Projects

#	Pri	Project	Estimated Total	Prior Allocation	Current Request FY 2025	Other Sources Allocation	Yr 1 FY 2026	Yr 2 FY 2027	Yr 3 FY 2028	Yr 4 FY 2029	Yr 5 FY 2030
Jefferson County Board of Education											
1	1	Shepherdstown Elementary School	$33,420,400	$1,276,081	$0	$33,420,400	$0	$0	$0	$0	$0
2	1	High School Auxiliary Gym	$5,178,150	$1,910,688	$0	$5,178,150	$0	$0	$0	$0	$0
3	1	New Middle School (10+ yrs)	$43,000,000	$2,166,204	$0	$0	$0	$0	$0	$0	$0
4	1	ROTC Wing at Jefferson High School	$1,500,000	$0	$0	$0	$0	$0	$1,500,000	$0	$0
5	1	New High School	$64,000,000	$0	$0	$0	$0	$0	$0	$0	$0
6	1	Impact Fee Study	$25,000	$0	$0	$0	$25,000	$0	$0	$0	$0
		TOTALS	**$147,123,550**	**$5,352,973**	**$0**	**$38,598,550**	**$25,000**	**$0**	**$1,500,000**	**$0**	**$0**

Impact Fee Specialist Recommendations – Jefferson County Board of Education				
#	**Pri**	**Project**	**Fee Funding Potential**	**Comments**
There are no current impact fee project requests for the Board of Education at this time for FY 2025. All above projects approved in FY 2023 during 6 October 2022 County Commission meeting and are on-going in process.				

Sheriff of Jefferson County											
1	2	Weapons Training Qualifications Range	$100,000	$25,000	$25,000	$0	$25,000	$25,000	$25,000	$0	$0
2	2	Internal Expansion Temporary Sheriff's Office Space	$300,000	$200,000	$150,000	$0	$150,000	$0	$0	$0	$0
		TOTALS	**$400,000**	**$225,000**	**$175,000**	**$0**	**$175,000**	**$25,000**	**$25,000**	**$0**	**$0**

Impact Fee Specialist Recommendations – Sheriff of Jefferson County				
#	**Pri**	**Project**	**Fee Funding Potential**	**Comments**
1	2	Weapons Training Qualifications Range	Eligible for Full Funding due to being for new growth	As of December 31, 2023, the remaining allocation amount is $388,246 in the "Sheriff Facilities & Study" capital category of this project. This request is fully fundable up to this limit, which is projected to have an estimated balance of $500,317 on June 30, 2023.

Table 3. FY 2025 Impact Fundable Projects

#	Pri	Project	Estimated Total	Prior Allocation	Current Request FY 2025	Other Sources Allocation	Yr 1 FY 2026	Yr 2 FY 2027	Yr 3 FY 2028	Yr 4 FY 2029	Yr 5 FY 2030
					Full funding is currently available in the Law Enforcement account for this $25,000 request, in FY 2025. The CIP impact fees funding request through FY 2030 is $75,000 and is currently available, which completes this funding request.						
3	2	Internal Expansion of Temporary Sheriff's Office Space		Eligible for Full Funding due to being for new growth	As of December 31, 2023, the remaining allocation amount is $388,246 in the "Sheriff Facilities & Study" capital category of this project. This request is fully fundable up to this limit, which is projected to have an estimated balance of $500,317 on June 30, 2024. Full funding is currently available in the Law Enforcement account for this $150,000 request, in FY 2025. The CIP impact fees funding request through FY 2030 is $150,000 and is currently available, which completes this funding request.						

Jefferson County Parks & Recreation Commission

3	2	Sam Michaels Park (Septic Upgrades)	$750,000	$0	$450,000	$300,000	$0	$0	$0	$0	$0
10	2	James Hite Park (Pickleball Courts)	$350,000	$0	$200,000	$150,000	$0	$0	$0	$0	$0
14	2	Sam Michael's Park (Community Center Expansion Design)	$100,000	$0	$100,000	$0	$0	$0	$0	$0	$0
		TOTALS	**$1,200,000**	**$0**	**$750,000**	**$520,000**	**$0**	**$0**	**$0**	**$0**	**$0**

Impact Fee Specialist Recommendations – Jefferson County Parks & Recreation Commission

#	Pri	Project	Fee Funding Potential	Comments
3	2	Sam Michaels Park (Septic Upgrades)	Eligible for Full Funding due to being for new growth	As of December 31, 2023, the remaining allocation amount is $1,231,906 in the "Park Improvements, Facilities (bldgs.) & Study" capital category of this project and is currently fully fundable up to that amount and contingent upon the availability of funds in the Parks and Rec impact fee account, which is projected to have an estimated balance of $1,549,280 on June 30, 2024. Full funding is currently available in the Parks and Rec impact fee account for this $450,000 request, in FY 2025. No additional funding request in future fiscal years is indicated and this appears to be a one-time request for this project. Total cost is being supplemented with $300,000 of funding from other sources.
4	2	South Jefferson Park (Master Plan)	Eligible for Full Funding due to being for new growth	As of December 31, 2023, the remaining allocation amount is $1,231,906 in the "Park Improvements, Facilities (bldgs.) & Study" capital category of this project and is currently fully fundable up to that amount and contingent upon the availability of funds in the Parks and Rec impact fee account, which is projected to have an estimated balance of $1,549,280 on June 30, 2024. Full funding is currently available in the Parks and Rec impact fee account for this $75,000 request, in FY 2025. No additional funding request in future fiscal years is indicated and this appears to be a one-time request for this project.

Table 3. FY 2025 Impact Fundable Projects

#	Pri	Project	Estimated Total	Prior Allocation	Current Request FY 2025	Other Sources Allocation	Yr 1 FY 2026	Yr 2 FY 2027	Yr 3 FY 2028	Yr 4 FY 2029	Yr 5 FY 2030
10	2	James Hite Park (Pickleball Courts)		Eligible for Full Funding due to being for new growth	As of December 31, 2023, the remaining allocation amount is $1,231,906 in the "Park Improvements, Facilities (bldgs.) & Study" capital category of this project and is currently fully fundable up to that amount and contingent upon the availability of funds in the Parks and Rec impact fee account, which is projected to have an estimated balance of $1,549,280 on June 30, 2024. Funding for this project is available in the Parks and Rec impact fee account for this $200,000 request in FY 2025. No additional funding request in future fiscal years is indicated and this appears to be a one-time request for this project. Total cost is being supplemented with $150,000 of funding from other sources.					
14	2	Sam Michael's Park (Community Center Expansion Design)		Eligible for Full Funding due to being for new growth	As of July 18, 2024, the remaining allocation amount is $1,789,757 in the "Park Improvements, Facilities (bldgs.) & Study" capital category of this project and is currently fully fundable up to that amount and contingent upon the availability of funds in the Parks and Rec impact fee account, which is projected to have an estimated balance of $2,107,132 on July 31, 2024. Funding for this project is available in the Parks and Rec impact fee account for this $100,000 request in FY 2025. No additional funding request in future fiscal years is indicated and this appears to be a one-time request for this project.					

Jefferson County Emergency Services Agency (EMS)

1	1	JCESA Building Mortgage	$520,328	$0	$81,000	$0	$81,000	$81,000	$81,000	$81,000	$81,000
		TOTALS	**$520,328**	$0	$81,000	$0	$81,000	$81,000	$81,000	$81,000	$81,000

Impact Fee Specialist Recommendations – Jefferson County Emergency Services Agency (EMS)

#	Pri	Project	Fee Funding Potential	Comments
1	1	JCESA Building Mortgage	Eligible for Full Funding due to being for new growth	As of December 31, 2023, the remaining allocation amount is $615,366 in the "Facilities Mortgage - Cost Recovery & Study" capital category of this project. This request is fundable up to future growth's cost of $520,328. However, fully funding the current request is contingent upon availability of funds in the EMS impact fee account; which is projected to have an estimated balance of only $129,615 on June 30, 2024. Funding for this project is available in the EMS impact fee account for the full $81.000. However, it appears that there will be insufficient funding in future fiscal years to pay the full $81,000 mortgage from impact fee funds since impact fees revenue for this entity is only averaging $20,000 per year; the ESA will need to find another funding source.

AGENDA REQUEST FORM

www.jeffersoncountywv.org

Name: *Mike Sine*

Department or Organization: *ESA*

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

Date Requested – 1st Choice: *8-01-2024*
If a specific date is needed, please provide reason for specific date:

Date Requested – 2nd Choice:

Subject (*Wording to be placed on agenda*):
Letter of Support- Application for New Fire Department

Please provide the County Commission with a description of your request or presentation, including any background information:
The Commission has requested that the JCESA apply for an FDID number to establish as a certified fire department. The first step in this process is submitting an application for a new fire department through the Office of the State Fire Marshal. Attached is the required letter of support.

Is this a funding request? Y/N *NO*
If so, how much? $ *N/A*
Provide exact financial impact/request: *N/A*

Recommended motion (*Please type out the wording of the motion that you would like the Commission to approve*):
Motion to approve the letter of support for the Jefferson County Emergency Services Administration's fire department application as presented.

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

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

Contact information: *Mike Sine*
Email address: *msine@jcesa.org* Phone Number: *3047283287*

FOR COMMISSION STAFF USE ONLY – FINANCIAL IMPACT/RECOMMENDATION
not applicable

JEFFERSON COUNTY COMMISSION

124 East Washington Street, P.O. Box 250, Charles Town, WV 25414
Phone: (304) 728-3284 **Fax**: (304) 725-7916
Web: www.jeffersoncountywv.org

PRESIDENT
Steve Stolipher

VICE PRESIDENT
Jane Tabb

COMMISSIONER
James Cook

COMMISSIONER
Pasha Majdi

COMMISSIONER
Kelvin Upson

August 1, 2024

Bradly R. Scott
Assistant State Fire Marshall
West Virginia State Fire Commission
c/o Office of the State Fire Marshal
1700 Maccorkle Avenue, SE
Charleston, WV 25301

Re: Application for New Fire Department- Jefferson County

Dear Bradly R. Scott:

On behalf of the Jefferson County Commission, I am writing to pledge support for a new fire department as part of the Jefferson County Emergency Services Agency application.

On August 1, the Commission voted to pledge support for this effort.

Respectfully,

Steve Stolipher
President

County Administrator
Edwina Benites-LM

AGENDA REQUEST FORM

www.jeffersoncountywv.org

Name: **Jennifer Myers, Director**

Department or Organization: **Parks and Recreation**

Estimation of amount of time needed for appointment: **15 minutes**

Date Requested – 1st Choice: **August 1, 2024**
If a specific date is needed, please provide reason for specific date:

Subject (*Wording to be placed on agenda*): **Virtual Presentation on the Aquatics Feasibility Study by Counsilman-Hunsaker**

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

Is this a funding request? Y/N -

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: Jessica James
Email address: jjames@jeffersoncountywv.org Phone Number: 304-728-3282

FOR COMMISSION STAFF USE ONLY – FINANCIAL IMPACT/RECOMMENDATION
not applicable

Counsilman · Hunsaker
AQUATICS FOR LIFE

AQUATIC FACILITY FEASIBILITY STUDY

JEFFERSON COUNTY, WV

FEBRUARY 2024

Jefferson County Parks & Recreation

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Jefferson County Parks & Recreation

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Jefferson County Parks & Recreation

INTRODUCTION

Jefferson County retained Counsilman-Hunsaker in August of 2023 to evaluate the potential for a county-run aquatic center. The County currently runs the Jefferson County Community Center that contains dryland fitness, programming rooms and a gymnaism, but does not have any indoor or outdoor aquatic amenities. A swimming pool has been ranked highly in previous studies by the community and this study's goal is to research the best fit for an aquatic center in the County.

Needs Analysis

Counsilman-Hunsaker conducts a community survey in order to ascertain the requirements of Jefferson County, WV. This needs analysis incorporates evaluating the level of support for a new pool, preferences for amenities and programs, and locating offerings of other area pools.

Concept Design

Counsilman-Hunsaker provides concepts for three indoor options and an outdoor aquatics facility.

Cost Projections

An assessment of costs will be presented based on estimated expenditures. The estimated expenses comprise of staffing, chemical usage, utilities, advertising, programming expenses, as well as a capital replacement fund.

Facility Site

A review of current site will be provided by Counsilman-Hunsaker. We will provide options for additions, including square footage, additional parking spaces, and alternative enclosure options.

Attendance | Revenue Projection

Counsilman-Hunsaker will project an annual operating expense budget, admission fees, program revenue, and attendance based on the results of the needs assessment, market analysis, and aquatics center concepts.

Jefferson County Parks & Recreation

PROJECT TIMELINE

Kickoff

Project kicked off in June 2023. Kickoff included a steering committee meeting, two stakeholder meetings, and a community input meeting.

Initial Concept Review

Needs analysis summary, online survey results review, concept review, preliminary cost estimates

Community Meeting #2

This meeting includes a stakeholder presentation and a second community feedback session.

Concept Review #2

The second concept review gives updates based on community input. The meeting includes an initial analysis of revenue and expenses.

Final Documentation | Presentations

The final report and presentations will be provided to Jefferson County Parks and Recreation Commission.

Jefferson County Parks & Recreation

SUMMARY

The primary goals of the aquatic facility feasibility study for Jefferson County, West Virginia included the following:

- Study the Jefferson County market to determine the size and type of aquatic facility based on population demographics, usage potential and other area aquatic providers.
- Develop several options for consideration that provide aquatic amenities that will meet the needs of County residents.
- Determine both the capital and long-term operational financial implications of a future aquatic facility.

Several types of community outreach were performed during the study that included focus groups, two community meetings and an online engagement survey. Based on the results of these outreach events, both indoor and outdoor aquatics were explored.

The primary users of an indoor aquatics facility will be year-round swim teams, lap swimmers, fitness aquatic users, recreational swimmers and swimming lesson participants. The indoor lap pool should be a minimum of 6-lanes with the ability to multi-purpose its uses and functions to accommodate all types of indoor aquatic programming.



The lap/competition pool would allow for the expansion of daily swimmer capacity in the County associated with competitive swimming since the pool at Shepherd University is currently at capacity. It also allows for increased wellness and fitness opportunities for the Jefferson County community.

Jefferson County Parks & Recreation

SUMMARY

The primary users of an indoor aquatics facility will be year-round swim teams, lap swimmers, fitness aquatic users, recreational swimmers and swimming lesson participants. The indoor lap pool should be a minimum of 6-lanes with the ability to multi-purpose its uses and functions to accommodate all types of indoor aquatic programming. The lap/competition pool would allow for the expansion of daily swimmer capacity in the County associated with competitive swimming since the pool at Shepherd University is currently at capacity. It also allows for increased wellness and fitness opportunities for the Jefferson County community.

Counsilman-Hunsaker has found that outdoor, seasonal aquatics during the Memorial Day to Labor Day time frame are one of the primary ways that people are first introduced to the water via recreational swimming. Currently, residents of Jefferson County drive out of state for this type of activity and providing an outdoor aquatics facility in the County would not only allow residents to stay local to swim during the summer, but also bring in pool users from outside the County.



Currently, residents of Jefferson County drive out of state for this type of activity and providing an outdoor aquatics facility in the County would not only allow residents to stay local to swim during the summer, but also bring in pool users from outside the County.

Since Jefferson County does not currently operate an aquatic facility, personnel will need to be added to manage the day-to-day operations. One, full-time aquatics supervisor is included in the feasibility study budget whose role includes hiring and training lifeguard staff, overseeing aquatic programs and scheduling the facility. A part-time manager has been budgeted to assist with these tasks. The annual expense budget ranges from $550,000 (outdoor-only) to $771,000 (indoor aquatics) with revenue generation projected from $310,000 to $435,000. The cost recovery percentage for the two options with indoor aquatics is projected to be 47% to 51% and the outdoor aquatics only option can reach close to 80%.

The total project costs for the options range from $11.6M to $17.2M.

Jefferson County Parks & Recreation

NEEDS ASSESSMENT

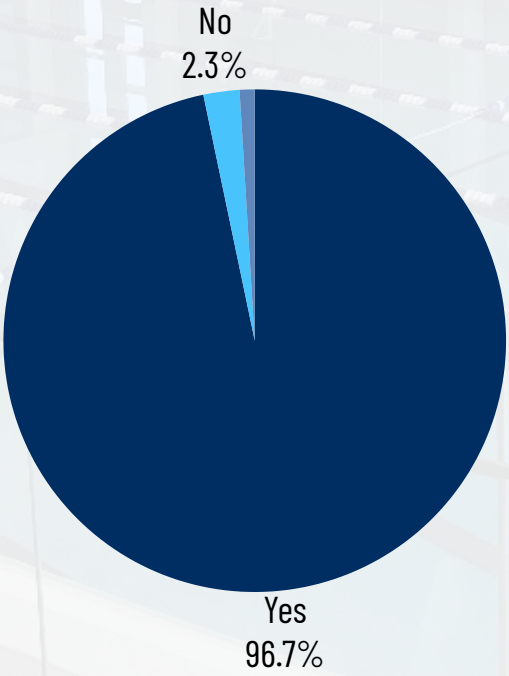
Project Feedback

An online community survey was launched in September of 2023 to gauge the interest of Jefferson County residents about the potential for a future aquatics facility. Over 90% of respondents indicated support with outdoor and indoor recreation receiving the highest total votes for the type of pool that's needed to offer aquatic programs and activities in the County. A community meeting was also held in August 2023 at the Jefferson County Community Center where feedback was given regarding the future of aquatics in the County.

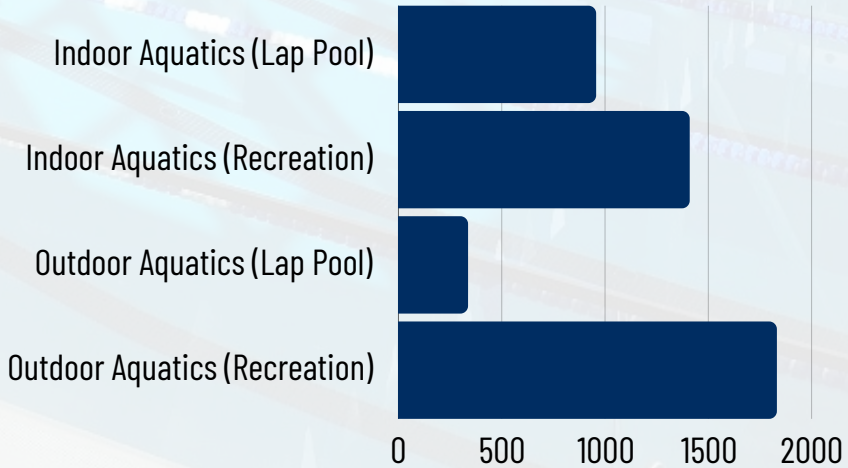




Do you support a future aquatic facility in Jefferson County?



What are your top two choices for aquatic facility amenities?



Jefferson County Parks & Recreation

NEEDS ASSESSMENT

Project Feedback

Focus on indoor aquatics that is accessible year-round

Lack of indoor space for swim teams in Jefferson County

Walkability should be considered when considering the location

Residents drive to Frederick and Winchester for indoor swimming

The summer swim team league has 400 swimmers

Future development projects in the county that could include pools

Six schools with 30 swimmers per team share Shepherd's pool

Residents of Jefferson County travel to Leesburg for outdoor aquatics

Affordability is a key factor

Accessible and inclusive aquatics amenities

There is a need for both recreational and competitive aquatics in Jefferson County

"My kids wouldn't have learned to swim if they grew up here"

Aquatic needs are not being met with only one outdoor and indoor pool

Shepherd University Indoor Pool is at maximum capacity

Need for swimming lessons in Jefferson County is great

Quality of life for residents will attract businesses

Consider income demographics when studying proposed admission rates

Collaboration must occur between County, Schools and Cities

Geographical divide in county will affect the preferred site and the draw from adjacent counties

Pool should have 8 lanes minimum

Wellness and therapy aquatic programs for aging population

Indoor multi-purpose pool for competitive swimming, swim lessons and recreation

Affordability is a key factor so that all residents have access to aquatic programs and activities

Indoor pool with lap lanes and a children's recreational area

Amenities for families and have the ability to support children with special needs

There is a need for both recreational and competitive aquatics in Jefferson County

Jefferson County needs an outdoor pool for children and adults.

Possible indoor aquatics could be developed by private or non-profit providers

Jefferson County swim teams practice 3 to 4 hours per week and need a designated competition pool

Jefferson County Parks & Recreation

NEEDS ASSESSMENT

Project Feedback

Up to 12 swimmers per lane during swim practices

Swimming lessons should be offered to the elementary school students in Jefferson County

Shepherd is not accessible since they have to allocate lanes for members

Request for an indoor 50-meter pool that has the ability to host large invitational meets and includes a warm-water recreation pool

A future aquatic facility should have adequate parking and family changing rooms

Children need consistent access to swimming lessons

West Virginia's eastern panhandle needs an aquatic center to support Jefferson and Berkeley county

Comments supporting an aquatic facility with indoor and outdoor pools

Need for children in Jefferson County to swim year-round

There is a big difference in ability and speed between swim teams from communities that have pools and those from Jefferson County

The pool should be functional for aquatic programs and activities

Partnerships are needed in Jefferson County to make an indoor pool happen



Jefferson County Parks & Recreation

MARKET DEMOGRAPHICS

Jefferson County Demographic Overview (2022)

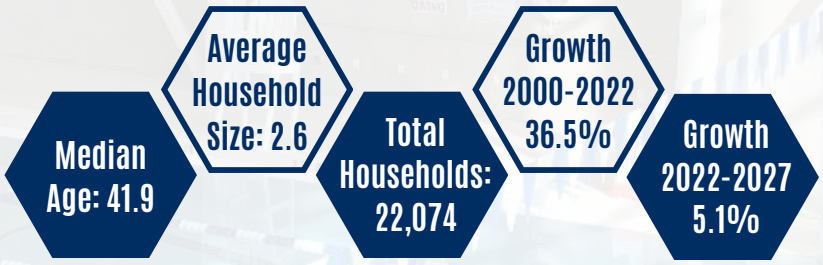
TOTAL POPULATION: 58,398

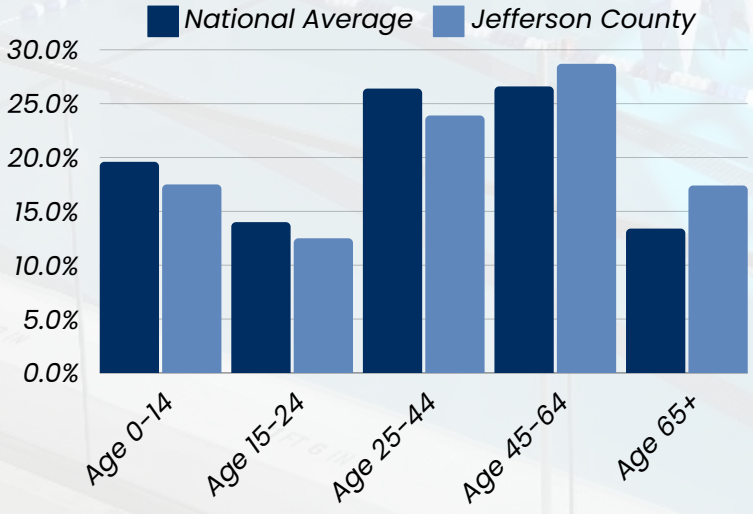


50.4% FEMALE I 49.6% MALE

The household count in 2022 was 22,074 and the household projection for 2027 is 23,201, a change of 5.1%.
The population in 2022 was 58,398 and the projection for 2027 is 61,177 representing a change of 4.8%.

Based on standards from the National Recreation and Park Association and USA Swimming, a community the size of Jefferson County necessitates a minimum of 8 lap lanes that are publicly accessible with additional pool space for programs and recreation. While Shepherd University has a 6-lane pool, it is currently not available to the community for large portions of the day and is over-capacity during peak times.



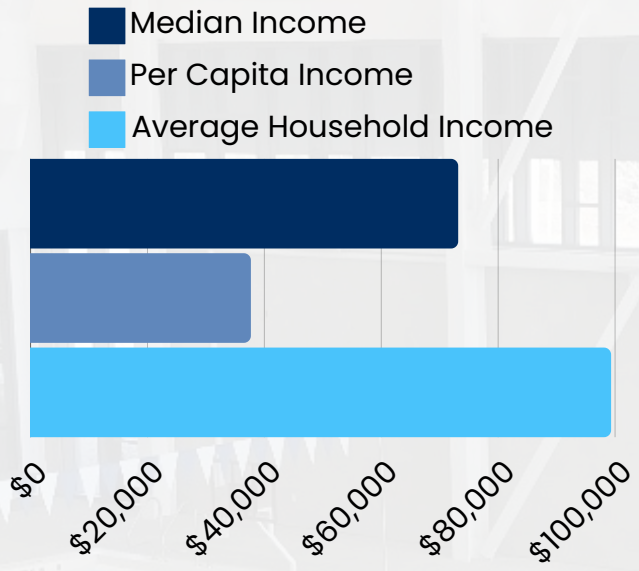


In 2000, the median age of the total population in the study area was **36.7**, and in 2010, it was **38.9**. The median age in 2022 is **41.9** and it is predicted to change in five years to **42.4** years. In 2022, females represented **50.4%** of the population with a median age of **42.8** and males represented **49.6%** of the population with a median age of **41.0** years. In 2022, the most prominent age group in this geography is **Age 55 to 64** years. The age group least represented in this geography is **Age 0 to 4** years.

Jefferson County Parks & Recreation

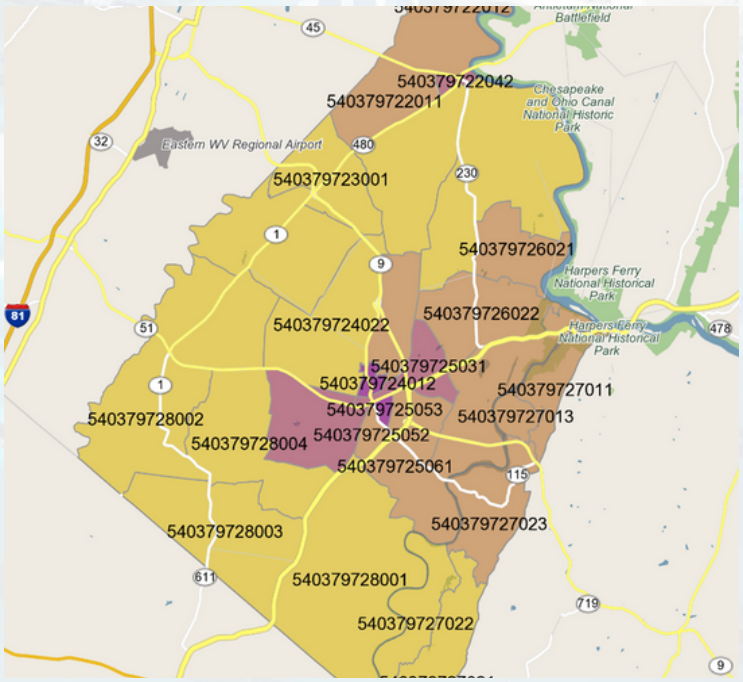
MARKET DEMOGRAPHICS

Jefferson County Demographic Overview (2022)



In 2022 the predominant household Current Year income category in this study area is $100K - $150K, and the income group that is least represented in this geography is$15K - $25K.

Through the community input process and the online survey, responses indicated that residents leave Jefferson County for aquatic experiences during the summer season and primarily travel to Virginia for outdoor recreation. While those seeking indoor aquatics utilize Shepherd University, that facility is at capacity and it's unable to accommodate all of the aquatic users in Jefferson County.



AREA AQUATIC FACILITIES

Jefferson Memorial Park Pool

801 South Mildred Street
Charles Town, WV 25414



Features

- Lap Pool
- Splash Pool

Admission

- $3-5/day

Franklin Park - Purcellville

17501 Franklin Park Dr.
Purcellville, VA 20132



Features

- ADA Accessible
- Aquatic Programs
- Birthday Packages
- Concessions
- Lap Pool
- Leisure Pool with Water Features
- Locker Room(s)
- Lounge Chairs
- Picnic Area(s)
- Restrooms
- Zero-depth Entrance

Admission

- $6/day

Jefferson County Parks & Recreation

AREA AQUATIC FACILITIES

Kennedy-Shriver Aquatic Center

5900 Executive Boulevard
N. Bethesda, MD



Features

- Competitive Swim
- Swim Lessons
- Scuba
- Diving
- Water Fitness
- Safety Training

Admission

- $5-$7/day

Shepherd University Indoor Pool

164 University Dr
Shepherdstown, WV 25443



Features

- Competitive Swim
- Swim Lessons
- Homeschool Aquatics
- Safety Training

Admission

- $15/day

Jefferson County Parks & Recreation

AREA AQUATIC FACILITIES

AV Symington Aquatic Center

80 Ida Lee Dr NW
Leesburg, VA 20176



Features

- Zero Depth Entry
- Lazy River
- Waterslides
- Lap Swim
- Lilly Pads

Admission

- $5-$8/day

Winchester Aquatic Center

1001 East Cork Street
Winchester, VA 22601



Features

- Swim Lessons
- Competitive Swim
- Diving
- Splash pad zero depth area

Admission

- $5/day

Edward P. Thomas Memorial Pool

1001 East Cork Street
Winchester, VA 22601



Features

- Zero Depth Splash area
- Swim Lessons
- Diving

Jefferson County Parks & Recreation

OPTIONS SUMMARY

Options Overview

The three proposed options for Jefferson County, West Virginia are as follows:

1. Indoor 8-lane, 25-yard pool (4,500 sq ft) with depths from 3’6” to 7’0”, water temp 84°. Accommodates 30-40 for training, 30-50 for programs. Includes 2,400 sq ft outdoor splash park (May-Oct) with interactive features. Requires 17,000 sq ft indoor addition.
2. Indoor aquatic facility with 6-lane, 25-yard pool (3,400 sq ft), water temp 83°. Accommodates 24-30 for training, 30-40 for programs. Shallow water program pool (2,600 sq ft, 86°) with open water recreation area. Includes 20,000 sq ft indoor addition.
3. Outdoor recreational aquatic facility. Recreation pool (4,500 sq ft) with zero-beach entry, waterslide tower, and floatable crossing. Activity pool (1,900 sq ft) with climbing wall, drop slide, deep water area. Children’s pool (1,000 sq ft) with engaging spray features. Planned 29,000 sq ft outdoor addition.

These options are estimated to fall within a budget range of $11.6M to $17.2M.

Given the three proposed options for Jefferson County, West Virginia, it is evident that each option offers unique features and amenities to cater to the community's aquatic needs. The first option presents an indoor 8-lane, 25-yard pool with a versatile depth range and an outdoor splash park for added fun during warmer months. The second option introduces an indoor aquatic facility with a 6-lane pool and a separate shallow water program pool, providing a diverse range of activities. Lastly, the third option stands out with its outdoor recreational aquatic facility, offering various pools and water features for individuals of all ages to enjoy.

With estimated budgets ranging from $11.6M to $17.2M, Jefferson County has the opportunity to select a facility that aligns best with its residents' preferences and requirements. Whether the focus is on indoor training, versatile water temperatures, or a mix of outdoor recreational activities, these options offer a range of possibilities to enhance the community's access to aquatic facilities. Ultimately, the decision will rest on prioritizing the needs and desires of the people of Jefferson County to create a space that fosters health, wellness, and enjoyment for all.

OPTIONS SUMMARY



Concept 1

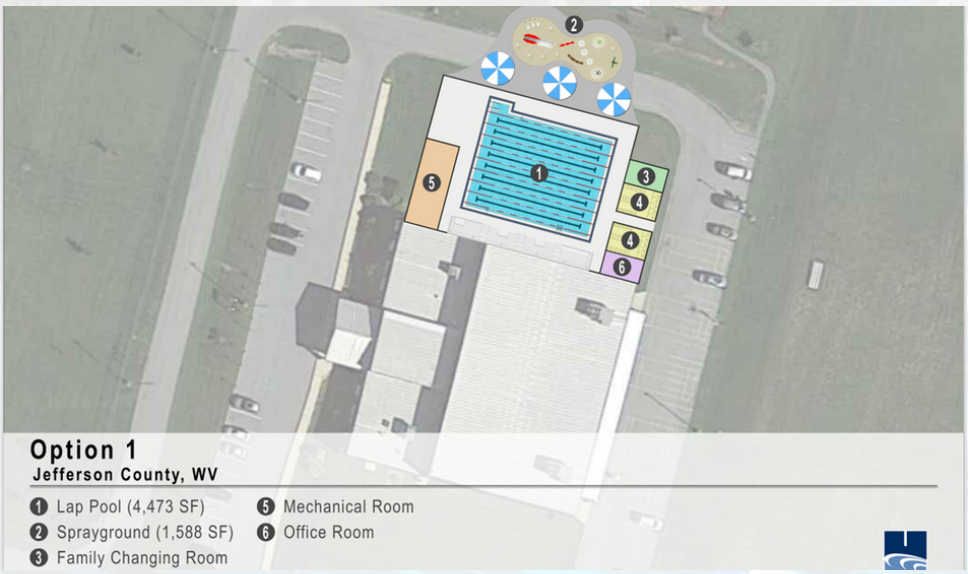


Concept 2



Outdoor Concept

Concept 1



Concept 1 encompasses an indoor 8-lane, 25-yard pool covering 4,500 square feet with depths ranging from 3’6” to 7’0” and a water temperature maintained at 84°. It accommodates up to 30 to 40 individuals for training and 30 to 50 for programs. Additionally, an outdoor splash park spanning 2,400 square feet offers seasonal operation from May through October, featuring ground and vertical spray features, interactive elements, and inclusive amenities. This concept requires a 17,000 square foot indoor addition to enhance the facility's offerings.

Jefferson County Parks & Recreation

OPTIONS SUMMARY



Concept 1

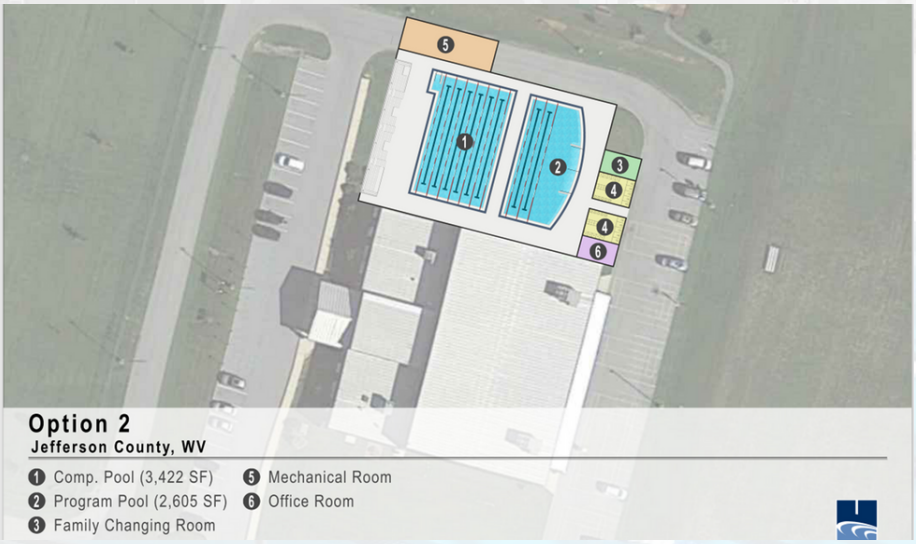


Concept 2



Outdoor Concept

Concept 2



The second concept presents an indoor aquatic facility featuring a 6-lane, 25-yard pool spanning 3,400 square feet, with depths ranging from 3’6” to 7’0” and a maintained water temperature of 83°, accommodating 24 to 30 individuals for training and 30 to 40 for programs. Additionally, there's a shallow water program pool covering 2,600 square feet, equipped with 2 lanes and maintained at a warmer 86° temperature, with depths ranging from 3’6” to 4’0”. It also includes an open water recreation area and program space, with a capacity for 20 to 30 participants. The plan also includes a 20,000 square foot indoor addition.

Jefferson County Parks & Recreation

OPTIONS SUMMARY



Concept 1

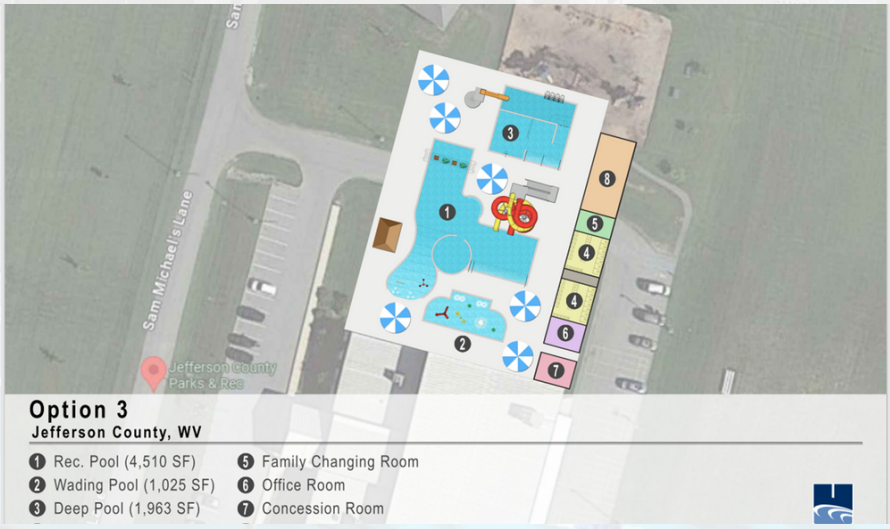


Concept 2



Outdoor Concept

Outdoor Concept



The third concept presents an outdoor aquatic facility tailored for recreational enjoyment. It encompasses a recreation pool spanning 4,500 square feet, featuring a zero-beach entry, a waterslide tower, and a floatable crossing activity for added excitement. Additionally, an open recreation area is provided for leisure activities. The activity pool covers 1,900 square feet and includes a deep water area, a climbing wall, a drop slide, and a shallow activity area suitable for water basketball and volleyball. For younger visitors, a children's pool of 1,000 square feet offers engaging spray features. To further enhance the facility, a significant 29,000 square foot outdoor addition is planned, promising expanded opportunities for outdoor aquatic fun and relaxation.

Jefferson County Parks & Recreation

OPTIONS SUMMARY



Concept 1

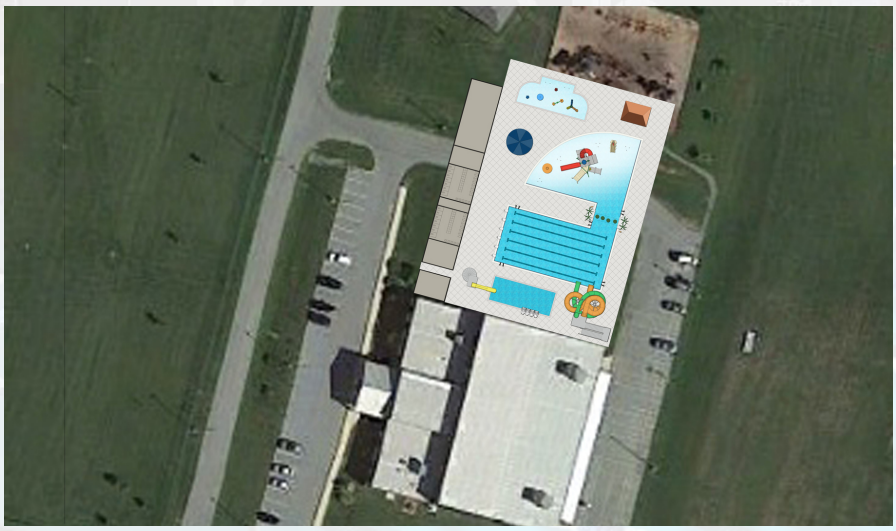


Concept 2



Outdoor Concept

Alternative Outdoor Concept



During the concept review community meeting, the public had the opportunity to provide feedback on the initial indoor and outdoor swimming pool concepts. Comments regarding the inclusion of a 6-lane lap pool were made due to the large number of summer swim team participation in Jefferson County. The above concept incorporates 6, 25-yard lap lanes into the outdoor recreational pool concept. This area can provide open water recreation swimming, space for swimming lessons and aquatic fitness programs, and serves as the plunge area for the waterslides.

Jefferson County Parks & Recreation

AQUATIC CENTER SPACE PROGRAMS

Overview

Based upon the initial input from Jefferson County and the market demographics, three space programs have been developed. The following charts detail a preliminary space program for both indoor and outdoor aquatic centers in Jefferson County.

- Indoor 8-Lane, 25-Yard Pool and 2,400 SF Outdoor Splashpark.
- Indoor 6-Lane, 25-Yard Pool, 2,600 SF shallow water program pool with 2, 25-yard lanes, open recreation area and program area.
- Outdoor 4,500 SF Recreation pool with zero-beach entry, waterslide, floatable crossing activity, 1,900 Activity pool with deep and shallow water, climbing wall, drop slide, water basketball, and water volleyball, 1,000 SF Children's pool with spray features.

The sizes of the three options range from 20,410 to 29,454 square feet. In addition to the pools, support spaces have been programmed to include entry areas, staff offices, locker rooms, universal/family changing rooms, a multi-purpose room, and pool storage/mechanical.

Opinion of Probable Cost

Counsilman-Hunsaker has prepared an Opinion of Probable Construction Cost for the studied aquatic center concepts. A budget for site construction costs and furniture, fixtures and equipment (FF&E) has also been calculated and included in the estimates. Recent project bid figures of similar projects have been used as well as national estimating guides and local cost adjustment factors. The hard construction cost figures have been supplemented by a development cost factor of 12%, which includes such "soft" costs as professional fees, survey, geotechnical report, document reproduction, advertisement for bids and all anticipated expenses related to the administration of the project. A 10% contingency allowance and 5% escalation allowance have also been included in the estimates. The sum of these two cost figures calculate the total project cost. The cost estimates on the following slides are current as of January 2024.

Jefferson County Parks & Recreation

AQUATIC CENTER SPACE PROGRAMS

Indoor/Outdoor Option

Indoor 8-Lane, 25-Yard Pool and 2,400 SF Outdoor Splashpark. 6,621 SF in support spaces such as locker room and storage.

CHART	OPINION OF PROJECT COST: Option 1			
	Description	Unit	Amount	Opinion of Cost
Support Spaces			6,621	$2,647,150
	Existing Building Connection	Sq. Ft.	1,000	
	Multi-Purpose Room	Sq. Ft.	400	
	Offices (Lifeguard + Admin)	Sq. Ft.	300	
	Locker Rooms	Sq. Ft.	1,212	
	Family Changing Rooms	Sq. Ft.	300	
	Indoor Pool Mechanical Room	Sq. Ft.	939	
	Outdoor Pool Mechanical Room	Sq. Ft.	527	
	Building Mechanical / Electrical / Janitor	Sq. Ft.	440	
	Storage (Building / Pool)	Sq. Ft.	400	
	Circulation and Walls (20%)	Sq. Ft.	1,104	
Indoor Aquatic Center			10,696	$7,367,894
	Competition Pool	Sq. Ft.	4,473	
	Natatorium Enclosure (Traditional)	Sq. Ft.	8,946	
	Spectator Seating (7 Sq.Ft. per person)	Sq. Ft.	1,750	
Outdoor Aquatic Center			4,770	$863,255
	Spraypad	Sq. Ft.	1,588	
	Features	Allowance	1	
	Shade Structures	Qty.	4	
	Shade Pavillion	Qty.	1	
	Outdoor Deck	Sq. Ft.	3,176	
	Overhead Lighting	Sq. Ft.	4,770	
	Fencing	Linear Ft.	300	
Unit			Sq. Ft.	Opinion of Cost
Total Building Construction Costs				**10,878,299**
Demolition Allowance				$150,000
Site Construction Costs (parking, landscaping, utilities, walks - assuming normal site co				$662,621
Furniture, Fixtures, Equipment				$133,000
Subtotal			22,087	$11,823,920
Escalation Allowance (1 year)		5.0%		$591,196
Contingency (Design / Construction)		10.0%		$1,241,512
Design Fees, Surveys, Permitting		12.0%		$1,638,795
Opinion of Probable Cost				**$15,295,423**
Total Estimated Project Costs:				**$15,300,000**
Estimate Current as of:			**3/5/2024**	
Source: Counsilman-Hunsaker				

Jefferson County Parks & Recreation

AQUATIC CENTER SPACE PROGRAMS

Indoor Option

Indoor 6-Lane, 25-Yard Pool, 2,600 SF shallow water program pool with 2, 25-yard lanes, open recreation area and program area. 6,606 SF in support spaces are needed for this concept.

CHART	OPINION OF PROJECT COST: Option 2			
	Description	Unit	Amount	Opinion of Cost
Support Spaces			6,606	$2,640,504
	Existing Building Connection	Sq. Ft.	1,000	
	Multi-Purpose Room	Sq. Ft.	400	
	Offices (Lifeguard + Admin)	Sq. Ft.	300	
	Locker Rooms	Sq. Ft.	1,205	
	Family Changing Rooms	Sq. Ft.	300	
	Indoor Pool Mechanical Room	Sq. Ft.	1,161	
	Outdoor Pool Mechanical Room	Sq. Ft.	300	
	Building Mechanical / Electrical / Janitor	Sq. Ft.	438	
	Storage (Building / Pool)	Sq. Ft.	400	
	Circulation and Walls (20%)	Sq. Ft.	1,101	
Indoor Aquatic Center			13,804	$9,943,164
	Competition Pool	Sq. Ft.	3,422	
	Myrtha Pool	Allowance	1	
	Timing System	Allowance	1	
	Programming Pool	Sq. Ft.	2,605	
	Natatorium Enclosure (Traditional)	Sq. Ft.	12,054	
	Spectator Seating (7 Sq.Ft. per person)	Sq. Ft.	1,750	
Unit			Sq. Ft.	Opinion of Cost
Total Building Construction Costs				**12,583,668**
Demolition Allowance				$0
Land Acquisition				$0
Site Construction Costs (parking, landscaping, utilities, walks - assuming normal site c				$612,289
Furniture, Fixtures, Equipment				$123,000
Subtotal			20,410	$13,318,957
Escalation Allowance (1 year)		5.0%		$665,948
Contingency (Design / Construction)		10.0%		$1,398,490
Design Fees, Surveys, Permitting		12.0%		$1,846,007
Opinion of Probable Cost				**$17,229,403**
Total Estimated Project Costs:				**$17,300,000**
Estimate Current as of:			**3/5/2024**	
Source: Counsilman-Hunsaker				

Jefferson County Parks & Recreation

AQUATIC CENTER SPACE PROGRAMS

Outdoor Option

Outdoor 4,500 SF Recreation pool with zero-beach entry, waterslide, floatable crossing activity, 1,900 Activity pool with deep and shallow water, climbing wall, drop slide, water basketball, and water volleyball, 1,000 SF Children's pool with spray features.

CHART	OPINION OF PROJECT COST: Option 3			
	Description	Unit	Amount	Opinion of Cost
Support Spaces			6,939	$2,884,414
	Existing Building Connection	Sq. Ft.	1,000	
	Concessions	Sq. Ft.	400	
	Offices (Lifeguard + Admin)	Sq. Ft.	400	
	Locker Rooms	Sq. Ft.	1,500	
	Family Changing Rooms	Sq. Ft.	300	
	Outdoor Pool Mechanical Room	Sq. Ft.	1,371	
	Building Mechanical / Electrical / Janitor	Sq. Ft.	411	
	Storage (Building / Pool)	Sq. Ft.	400	
	Circulation and Walls (20%)	Sq. Ft.	1,156	
Outdoor Aquatic Center			22,515	$4,887,920
	Outdoor Activity Pool	Sq. Ft.	1,963	
	Drop Slide	Qty.	1	
	Outdoor Leisure Pool	Sq. Ft.	4,510	
	Children's Play Structure	Allowance	1	
	Play Structure Mechanical	Allowance	1	
	Spray Features	Allowance	2	
	Crossing Activity	Allowance	1	
	Climbing Wall	Allowance	1	
	Waterslide Tower	Allowance	1	
	Waterslide Mechanical	Allowance	1	
	Spraypad	Sq. Ft.	1,025	
	Features	Allowance	1	
	Shade Structures	Qty.	8	
	Shade Pavillion	Qty.	1	
	Outdoor Deck	Sq. Ft.	14,998	
	Overhead Lighting	Sq. Ft.	22,515	
	Fencing	Linear Ft.	700	
Unit			Sq. Ft.	Opinion of Cost
Total Building Construction Costs				**7,772,334**
Demolition Allowance				$150,000
Site Construction Costs (parking, landscaping, utilities, walks - assuming normal site cor				$883,605
Furniture, Fixtures, Equipment				$177,000
Subtotal			29,454	$8,982,939
Escalation Allowance (1 year)		5.0%		$449,147
Contingency (Design / Construction)		10.0%		$943,209
Design Fees, Surveys, Permitting		12.0%		$1,245,035
Opinion of Probable Cost				**$11,620,330**
Total Estimated Project Costs:				**$11,700,000**
Estimate Current as of:			**3/5/2024**	
Source: Counsilman-Hunsaker				

Jefferson County Parks & Recreation

CAPACITY ANALYSIS

Overview

A capacity analysis has been performed on the three initial space programs to help determine the number of users that can be accommodated for aquatic programs. The following chart details the number of lap lanes, estimated training capacity for lap swimmers, square feet of recreational water, and projected capacity aquatic programs such as water fitness classes and swimming lessons. The total capacity is based upon the total size of each of the pool(s) and the number of users for general recreation swim.

	Option 1	Option 2	Option 3
WET-SIDE CAPACITY			
Spectator Seating (Square Feet)	1,750	1,750	0
Spectator Seating Capacity	250	250	0
Recreation (Surface Area Sq. Ft.)			
Indoor Lap	4,473	3,422	0
Indoor Leisure	0	2,605	0
Outdoor Lap	0	0	1,963
Outdoor Leisure	0	0	4,510
Outdoor Tot	1,588	0	1,025
Total	6,061	6,027	7,498
Shallow Water	6,061	6,027	7,498
Estimated Recreation Holding Capacity	242	241	300
Daily Recreation Holding Capacity	606	603	750
Total Capacity	242	241	300
Total Daily Facility Capacity	**606**	**603**	**750**
Net Building Area (Sq. Ft.)	17,317	20,410	6,939
Parking	97	96	120
Recommended Site Size (Acres)	3.73	3.61	4.71

Jefferson County Parks & Recreation

CAPACITY ANALYSIS

Indoor Options

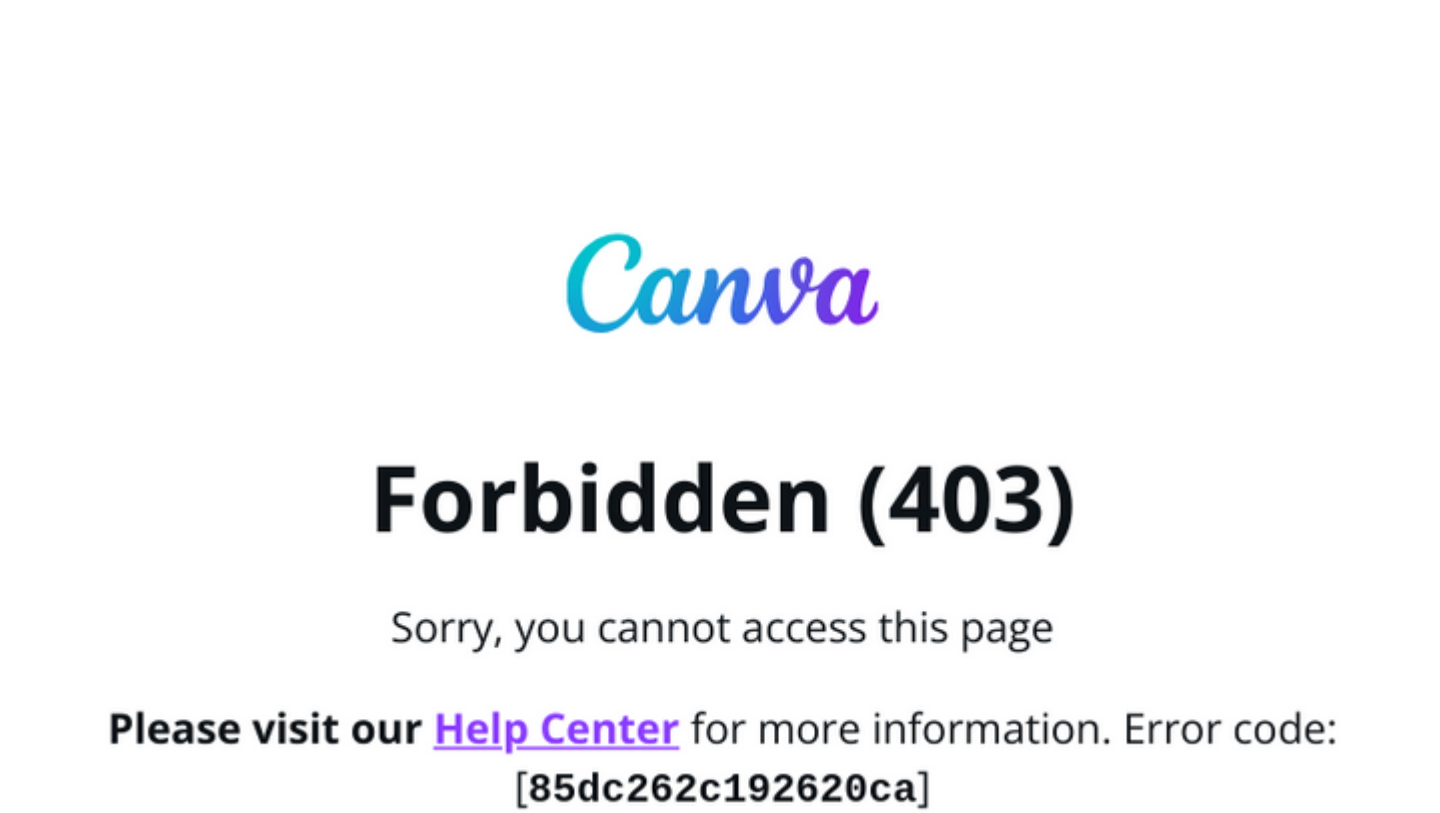
The following pictures represent pool sizes and shapes to consider for indoor pools in Jefferson County.



CAPACITY ANALYSIS

Outdoor Options

The following pictures represent pool sizes and shapes to consider for outdoor pools in Jefferson County.



SITE ANALYSIS

The concepts for the aquatics facility in Jefferson County are shown adjacent to the existing Jefferson County Community Center as a size and scale exercise. Space exists to the north of the Community Center to connect the indoor or outdoor aquatics area. Three total locations were examined as possible locations, but a final determination of the site has not been decided upon.

Sam Michaels Park

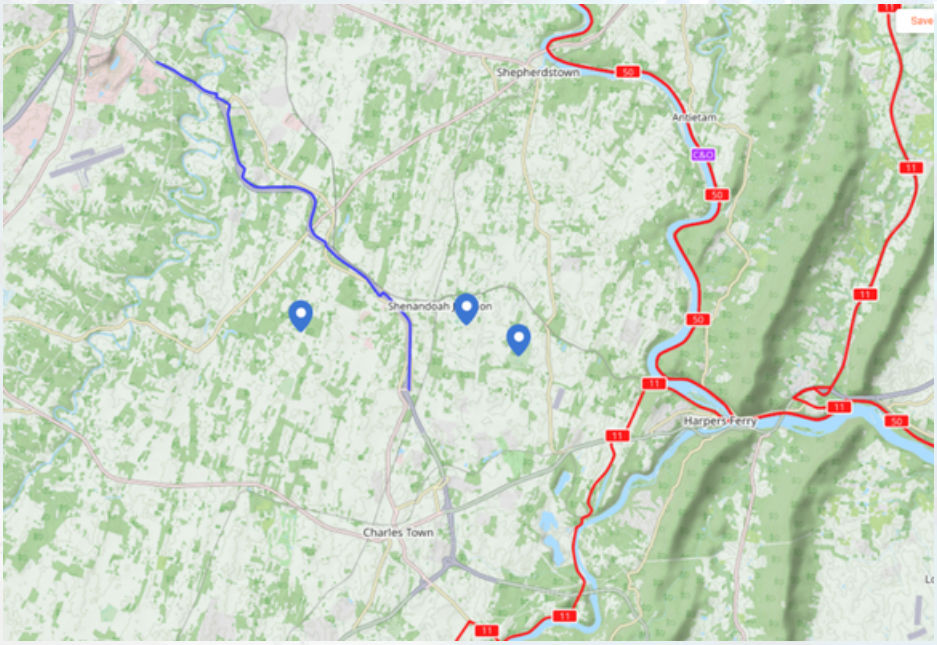
- 30-minute drive time population: 156,000
- Ability to utilize existing infrastructure
- Connection to major hub for recreational activities

Jefferson High School Area

- 30-minute drive time population: 136,000
- Ability to utilize existing infrastructure
- Indoor aquatics would be beneficial to support high school swimming

James Hite Park

- 30-minute drive time population: 133,000
- Ability to utilize existing infrastructure
- Park master plan does not include aquatics



Jefferson County Parks & Recreation

OPERATION CONCEPT

Revenue/Expense Assumptions

The following rates were used in the development of the revenue and expense analysis, assuming the facility would be owned and operated by Jefferson County.

- Indoor Pool: open year-round (8 to 12 hours per day)
- Outdoor Pool: open seasonally (7 to 8 hours per day)
- Aquatic programs: swim lessons, water fitness, lap swim, party rentals
- Staffing:
  - One full-time employee (facility supervisor)
  - Part-time management, lifeguards, front desk
- Studied rate structure
  - $6.00 to $10.00 daily admission
  - $40 monthly membership (indoor)
  - $80 (individual) to $280 (family) seasonal membership (outdoor)
  - Average per guest expenditure: $5.27 (indoor), $7.62 (outdoor)
- Utilities
  - Electric based on $0.10 per KWH
  - Water based on $4.00 per 1,000 gallons
  - Liquid Chlorine, $2.00/gallon
  - Pool Heating, $1.00/therm
- Revenue generation
  - Daily visits
  - Monthly memberships
  - Annual passes
  - Season passes
  - Aquatic programs (swim lessons, water fitness)
  - Rentals (pavilions, after-hours rentals)
  - Competitive swim team lane rentals

Jefferson County Parks & Recreation

OPERATION CONCEPT

Expense Analysis

An analysis of operating expenses includes a detailed budget model for estimating probable expenses for major areas of labor, contractual services, commodities, and utilities. User projections are made based on programming. Expenses are estimated by accounting for hours of operation, attendance projections, local weather patterns, local utility rates, and other key items.

Facility Staff

Projected annual payroll expenses reflect benefits and taxes. Scheduling employees is determined by programming demand and management procedure. Wherever possible, pay rates were determined using existing job classifications and wage scales. Cost for direct group programming expense and other employees associated with program income are factored in the expense table as cost against net programming revenue.

Commodities

Commodities are day-to-day products used to operate aquatic centers. Office supplies, program supplies, custodial supplies, repair supplies, and chemicals are included. In determining annual chemical expense, chemical treatment assumes the use of liquid chlorine and muriatic acid (pH buffer). Chemical use can depend upon bather load and chemical balance of the water. In estimating annual costs, medium bather load figures are assumed.

Heating/Cooling

In determining utility costs, current energy costs at other facilities in the area were reviewed. Total costs include energy, energy demand, and delivery charges.

OPERATION CONCEPT

Expense Analysis

Electricity

The calculations are based on utility rate information provided by the project committee and includes both demand and energy costs. The table conveys the estimated electricity costs for all options.

Water and Sewer

Water and sewer services will be needed for domestic use and compensation for evaporation and backwashing purposes. Backwash water and domestic water will be released to the sanitary system. This does not include landscape irrigation.

Repair and Maintenance

Budget allowance for facility repairs and general maintenance associated with the building and pool mechanical system.

Insurance

Insurance denotes liability for more people and more structure based on visits and labor and using the current industry average rates.

Capital Replacement Fund

The manufacturers of some types of mechanical equipment recommend annual maintenance programs to ensure proper performance of their equipment. Much of this work will be performed by outside contractors. In addition, for daily operation of the facilities, miscellaneous items will need to be repaired by outside firms. The capital replacement fund sets money aside for repairs/replacement.

OPERATION CONCEPT

Expense Analysis

The following tables reflect a summary of all operating expenses, assumptions, and estimates detailed by the expense category.

Direct Facility Expense Budget			
	8-lane Indoor	2 pool Indoor	Outdoor
Facility Staff			
Facility Supervisor	$43,940	$43,940	$43,940
Full Time Benefits	$17,576	$17,576	$17,576
Part-Time Management	$27,955	$27,955	$16,128
Lifeguard Personel	$129,293	$186,950	$174,182
Part-Time Maintenance	$15,000	$15,000	$15,000
Personnel Equipment Cost	$4,500	$4,500	$6,000
Training	$7,000	$9,000	$8,000
Total Labor	**$245,264**	**$304,922**	**$280,826**
Direct Facility Expenses			
Insurance	$76,477	$86,147	$58,102
Repair and Maintenance	$38,300	$43,100	$29,100
Credit Card Fees	$11,740	$15,506	$18,860
Operating Supplies	$22,980	$25,860	$17,460
Chemicals	$19,551	$18,535	$11,767
Advertising	$5,000	$5,000	$5,000
Direct Expenses	**$174,048**	**$194,148**	**$140,289**
Utilities			
HVAC	$64,879	$80,705	$10,824
Electricity	$47,469	$42,518	$33,614
Pool Heating	$44,958	$41,695	$8,313
Water & Sewer	$13,355	$14,842	$10,676
Total Utilities	**$170,661**	**$179,760**	**$63,427**
Programs			
Program Supplies	$3,105	$3,936	$4,351
LG Class Materials	$0	$0	$0
Food and Beverage	$6,262	$8,921	$35,921
Part-Time Program Staff	$63,935	$79,919	$23,716
Total Programs	**$73,302**	**$92,776**	**$63,988**
Total Operating Expenses	**$663,275**	**$771,606**	**$548,531**
Capital Replacement Fund	$76,500	$86,200	$58,200
Total Expense	**$739,775**	**$857,806**	**$606,731**
Estimate Current as of:	**2/29/2024**		
	Source: Counsilman-Hunsaker		

OPERATION CONCEPT

Revenue Analysis

Revenue analysis reviews facility capacity analysis, per capita spending trends, and special user group usage. Developing an opinion of financial impact is an important component in evaluating facility opportunities. Projected attendance is based on population trends. Fee structure is based on fees from season pass holders and other users to project per capita income. Revenue is estimated, taking recommended fee schedules into account. All revenue assumptions reflect multiplying attendance by per capita.

Fee Structure

In order to project revenue, fee schedules are established. Three general approaches to evaluating the fee structure of an aquatic center include the following:

1. Maximize revenue by charging what the market will support. Programs and facilities operate with positive cash flow. If excess funds are available at season's end, they can be used to support under-funded programs.
2. Break-even in the operation of the facility. This approach is increasing in popularity as funding is becoming limited to organizations that use the facility. Capital funds are used to create the facility; operational funds are generated from the user on a break-even basis.
3. Subsidy pricing historically has been the policy of many community facilities.

Program Revenue

The following charts detail a summary of the revenue opportunities for the studied aquatic center options. The expenses for each program are detailed on the charts in this section. The programming model is based on annual growth in program participants and a price hike of 10% in year 3 and 5% in year 5. The primary revenue generators for the options will be revenue from daily admissions and memberships, along with swim lessons, water fitness classes, food and beverage, and facility rentals.

OPERATION CONCEPT

Indoor

CHART Option 1		Price Per Session	Total Per Session	No. Sellable	
Revenue	Mgmt. Assump.	Year 1	Year 1	Sessions	Year 1
Daily Admissions / Memberships					
Admissions / Memberships (Indoor)	Total Attendance	$5.27	20,874	1	$110,015
Admissions / Memberships (Outdoor)	Total Attendance	$7.62			
Swim Team Revenue					
Meet Rental	$/Day	$1,600	4	1	$6,400
Club Team	$/Lane Hour	$14	2750	1	$38,500
HS Team Rental	$/Lane Hour	$15	810	1	$12,150
Aquatic Programs					
Swim Lessons	8 classes/session	$80	104	12	$99,802
Winter Lessons	8 sessions	$65		1	$0
Water Fitness	$/Session	$45	52	12	$28,069
Food and Beverage					
Food and Beverage	$/Person	$0.50	20874	1	$10,437
Rentals					
Birthday Party	$ / 2 HRS of Party Room	$125	24	1	$3,000
Private (Full Pool)	$/HR	$350	6	1	$2,100
	Non-capacity growth rate				
	Capacity growth rate				
	Area Revenue				**$310,473**
Expense	**Mgmt Assump.**				**Year 1**
Program Supplies	1% of year 1 gross revenue; 3% annual increase				$3,105
LG Class Materials	$60 per participant for course record fee and manuals				$0
Food and Beverage	60% of Revenue				$6,262
Competitive Events	$/Event				$0
In-House Swim Team	$/Year				$0
Part-Time Program Staff	50% of gross				$63,935
	Area Expense				**$73,302**
	Net Revenue				**$237,170**

Jefferson County Parks & Recreation

OPERATION CONCEPT

Indoor/Outdoor

CHART Option 2		Price Per Session	Total Per Session	No. Sellable	
Revenue	Mgmt. Assump.	Year 1	Year 1	Sessions	Year 1
Daily Admissions / Memberships					
Admissions / Memberships (Indoor)	Total Attendance	$5.27	29,736	1	$156,722
Admissions / Memberships (Outdoor)	Total Attendance	$7.62			
Swim Team Revenue					
Meet Rental	$/Day	$1,600	4	1	$6,400
Club Team	$/Lane Hour	$14	2750	1	$38,500
HS Team Rental	$/Lane Hour	$15	810	1	$12,150
Aquatic Programs					
Swim Lessons	8 classes/session	$80	130	12	$124,752
Water Fitness	$/Session	$45	65	12	$35,087
Food and Beverage					
Food and Beverage	$/Person	$0.50	29736	1	$14,868
Rentals					
Birthday Party	$ / 2 HRS of Party Room	$125	24	1	$3,000
Private (Full Pool)	$/HR	$350	6	1	$2,100
	Non-capacity growth rate				
	Capacity growth rate				
	Area Revenue				**$393,579**
Expense	**Mgmt Assump.**				**Year 1**
Program Supplies	1% of year 1 gross revenue; 3% annual increase				$3,936
LG Class Materials	$60 per participant for course record fee and manuals				$0
Food and Beverage	60% of Revenue				$8,921
Competitive Events	$/Event				$0
In-House Swim Team	$/Year				$0
Part-Time Program Staff	50% of gross				$79,919
	Area Expense				**$92,776**
	Net Revenue				**$300,803**

Jefferson County Parks & Recreation

OPERATION CONCEPT

Outdoor

CHART Option 3		Price Per Session	Total Per Session	No. Sellable	
Revenue	Mgmt. Assump.	Year 1	Year 1	Sessions	Year 1
Daily Admissions / Memberships					
Admissions / Memberships (Outdoor)	Total Attendance	$8.00	39,913	1	$319,302
Aquatic Programs					
Swim Lessons	8 classes/session	$80	130	4	$41,584
Water Fitness	$/Session	$45	65	2	$5,848
Food and Beverage					
Food and Beverage	$/Person	$1.50	39913	1	$59,869
Rentals					
Birthday Party	$ / 2 HRS of Party Room	$125	4	10	$5,000
Private (Full Pool)	$/HR	$350	10	1	$3,500
	Non-capacity growth rate				
	Capacity growth rate				
	Area Revenue				**$435,102**

Expense	Mgmt Assump.	Year 1
Program Supplies	1% of year 1 gross revenue; 3% annual increase	$4,351
LG Class Materials	$60 per participant for course record fee and manuals	$0
Food and Beverage	60% of Revenue	$35,921
Competitive Events	$/Event	$0
In-House Swim Team	$/Year	$0
Part-Time Program Staff	50% of gross	$23,716
	Area Expense	**$63,988**
	Net Revenue	**$371,114**

Jefferson County Parks & Recreation

OPERATION CONCEPT

Operational Summary

The following projections details the pro forma for the Aquatic Center and the recapture rate of operating expenses recouped by revenue. The options show a cost recovery rate for year one in the 46% - 79% range depending on the option. These rates assume a County owned and operated aquatic center.

CHART AQUATIC RESEARCH TOOL	Option 1	Option 2	Option 3
Construction Cost	$11,823,920	$13,318,957	$8,982,939
Project Cost	$15,295,423	$17,229,403	$11,620,330
Site Requirement (Acres)	3.10	3.01	3.93
Attendance	56,239	69,468	47,031
Expense Budget	$663,275	$771,606	$548,531
Revenue Budget	$310,473	$393,579	$435,102
Net	($352,802)	($378,027)	($113,428)
Cost Recovery	**46.81%**	**51.01%**	**79.32%**
Capacity	242	241	300

APPENDIX A:

General Limiting Conditions

This study is based on information that was current as of February 2024. Every reasonable effort has been made in order that the data reflects the most timely and current information possible and is believed to be reliable. This study is based on estimates, assumptions, and other information developed by the consultant from independent research.

No warranty or representation is made by the consultant that any of the projected values or results contained in this study will actually be achieved. No responsibility is assumed for inaccuracies in reporting by the client, its agents, and representatives or any other data source used in preparing or presenting this study. This entire report is qualified and should be considered in light of the above conditions and limitations.

APPENDIX B: AQUATIC TRENDS

Aquatic Trends

When developing tomorrow's vision for aquatic programming, it is important to understand traditional uses and trends in aquatic programs. Trends evolve in the aquatic industry as swimming expectations evolve. While national surveys continually rank swimming as a favorite recreational sport, today's aquatic centers incorporate recreation swimming and wellness pools to augment revenue of competitive swimming, thereby creating multi-generational facilities through shared expenses.

Contemporary aquatic centers are fully ADA accessible, allowing everyone to benefit from aquatic activities. Compliance with the 2010 Standards for Accessible Design specifically states that all pools larger than 300 linear feet of pool wall perimeter need at least two accessible means of entry, one of which needs to be either a pool lift or a sloped entry. The secondary means of entry can be either a lift or sloped entry, or pool access stairs, transfer system, or transfer wall. Pools with less than 300 linear feet of pool wall perimeter need one accessible means of entry, either a pool lift or sloped entry. Spas need one entry, which can be either a pool lift, transfer system or a transfer wall. As more athletes cross train with water fitness components and more doctors recommend water rehabilitation for injured, overweight diabetic, and aging patients, multi-generational aquatic centers are inclusive of the entire community.

The following describes national trends for four aquatic user groups: lessons and fitness, water wellness, recreation, and competitive swimmers. The descriptions make evident the very different requirements for each of these aquatic user groups when planning and designing an aquatic facility

Swim Lessons

According to the Centers for Disease Control, more than one in five people who die from drowning are children ages 14 and younger. For every child who dies from drowning, another four receive emergency care for nonfatal submersion injuries, which can cause brain damage that may result in long-term disabilities, including memory problems, learning disabilities, and permanent loss of basic functioning.1



Jefferson County Parks & Recreation

APPENDIX B: AQUATIC TRENDS

Drowning Prevention is essential for children and adults, whether living in areas with natural bodies of water or simply being invited to pool parties. With more than one available pool in an aquatic center, lessons can be maximized so that a large number of residents can be taught to swim. Ideally, water depth for instruction should accommodate young participants to stand comfortably in the water. Recreation pools easily provide this preference. Deeper competition pools offer moveable floors or other means of altering water depth for instructional purposes.

A well-run water lesson program is essential in introducing young swimmers to safe aquatic skills that can be used throughout their lives. By offering the community a comfortable, controlled aquatic environment, swimming and diving lessons can become an enjoyable learning experience. There are many different types of water safety lessons that can teach children not only how to swim and dive but how to survive in adverse water conditions. From small watercraft instruction to learn to swim, water safety is an integral part of any community. Many will go on to formal competitive aquatic programs in school or age-group swimming programs. Some will excel to become state champions. Benefits such as scholarship offers may occur when a swimmer or diver selects a college, which could lead to national-level competition.

Lifeguarding and CPR

Water rescue skills and CPR are typically taught to all lifeguards. However, water rescue and CPR skill education is integral to the community because families are the true lifeguards of one another whether at the beach or a backyard pool. Often, such courses are sponsored by the Red Cross, Ellis and Associates, and other providers of safety training.



Community Lesson Users

Partnerships with local schools are often valuable contributors to help efficiently program aquatic facilities. Potential programming might embrace swim lessons for elementary students, lifeguarding classes, physical education classes, therapy for high school athletes, and other joint-partnership agreements to aid in directing area children to learn to swim. Aquatic sports (diving, water polo, synchronized swimming, underwater hockey, etc.) can contribute to the overall use of the facility as well as fitness use by faculty, special education therapy, and recreation. In addition, an aquatic facility may provide aquatic opportunities to pre-school children cared for by private daycare providers.

Jefferson County Parks & Recreation

APPENDIX B: AQUATIC TRENDS

Aquatic Fitness

The more often the pool can be utilized for group activities for participants and spectators, the more likely the aquatic facility will be “alive” day in and day out. The types of activities that tend to draw a crowd are participatory, measurable, exciting, and often challenging – but not always so challenging that only the elite can participate. Activities can be tailored to different ages, sizes, and/or skill levels. The industry has responded to the continued popularity of aquatic fitness by creating a wide range of activities with related devices and equipment for a greater diversity of water-based aqua exercise options. Aerobic dancing, walking, and running in shallow and deep-water environments, including current channels for walking against the current, are just a few of the choices available to people wishing to add less stressful elements of a cross-training regimen or even to use aqua aerobics for their entire fitness program. Additionally, businesses might sponsor or subsidize aquatic fitness as part of their employee wellness training discipline.



Aquatic fitness also remains one of the most popular forms of exercise among senior adults. Data taken from the National Center for Health Statistics shows lifetime expectancy is up 30 years since 1900.4 The older adult market spans four generations from the Progressive Era 1900-1928, Depression Era 1929-1939, WWII Era 1940-1945, and Baby Boomers 1946-1964.

The older adult market can be a large, affluent market willing to participate in water fitness, wellness programming, and other recreation opportunities. This diverse age group from 55 to 90+ includes sub-groups of which some are still working, some have children in college, and some are focusing on retirement, grandkids, and wellness. Consequently, seniors can be willing, enthusiastic participants if certain requirements are met. They typically feel uncomfortable in an environment with teens and generally respond better to strictly defined programming of well-structured activities such as water aerobics, arthritis water exercise, water walking, physical therapy, adult swim lessons, ‘Save a Life’ workshops, lap swimming, and Masters swimming.

Jefferson County Parks & Recreation

APPENDIX B: AQUATIC TRENDS

Recreation Swimmers

Successful aquatic centers combine creative water play areas for various age groups in a safe, friendly atmosphere. While aquatic recreation has become much more age-defined, attractions have age limitations and appropriateness due to elements of thrill and capabilities. Tots enjoy shallow pools with gentle water features and play areas tucked securely out of the way of the more active areas.



Once children grow out of the tot stage, they enjoy romping in zero-depth recreation pools, making their adventurous way across lily pad walks, and climbing on participatory play features with "just-their-size" waterslides. Older children speed down flume and drop slides and enjoy larger water play structures. Teens enjoy gathering spots like action islands with access to deep water pools and more adventurous waterslides. Lazy rivers and current channels cater to most demographics while spas and lap lanes are geared towards adults.

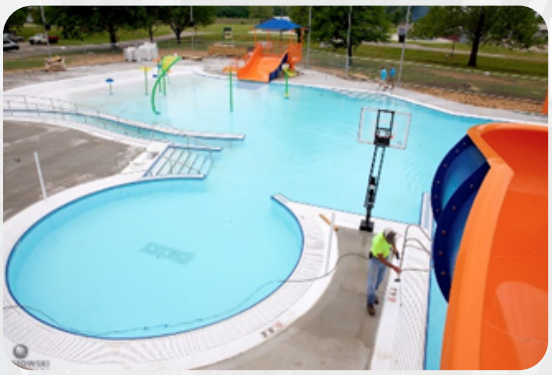
Recreational Aquatic National Trends by Age Group

Age Group	Recreational Aquatic Age-Group National Trends
Age 0 - 3	Tot pool, tot slides, gentle spray features
Age 4 - 7	Water sprayground, zero-depth pool, participatory play features, sand play
Age 8 - 11	Water walks, large play structures, full-size waterslides, open water
Age 12 - 16	Water walks, large waterslides, open water, lazy river, gathering places, sand volleyball, mat racer, diving boards
Age 17 - 22	Action island, intense waterslides, flow rider, mat racer, climbing wall, open water, sand volleyball, drop slides, diving boards
Age 23 - 45	Zero-depth pool (to be w/children), open water, spa, sun deck, lap lanes, lazy river, waterslides, diving boards
Age 46+	Spa, sun deck, lap lanes, lazy river, family-friendly waterslides

Source: Counsilman-Hunsaker

APPENDIX B: AQUATIC TRENDS

Recreation Pool Features



Leisure Pool

The free-form leisure pool provides an inviting atmosphere with plenty of shallow water from zero-depth to four feet, allowing adults and children to interact for hours of splash and play entertainment. With opportunity for many different sizes and designs, the leisure pool is a desirable amenity for all age and skill levels where various attractions may be incorporated to increase the experience factor, which increases attendance, the amount of time spent at the facility, and return visits.

Participatory Play Feature

Located within the leisure pool, play features are multi-level, interactive structures where children can scamper through spraying water, climb across bridges, scurry over and under tunnels, and slide down just-their-size waterslides. As children manipulate valves and chains, they control where and when the water sprays will occur—all within sight of parents and lifeguards.





Waterslides

The thrill of mounting the stairs to the exhilaration of sliding down into the water makes waterslides a desired attraction. While some slides are straight with a steep or gentle gradient, others wind down with sharp enclosed curves or high walls on the outside of the curves. Slides can be a long tube or alternate between an open chute and closed tube. Experiences can range from family-friendly to surprisingly intense

Jefferson County Parks & Recreation

APPENDIX B: AQUATIC TRENDS

Recreation Pool Features

Lap Lanes

Fitness lap swimming and water walking are important to many adults and seniors. Opportunities for limited practice and training exist in a two, three or four lane 25-yard lap pool adjacent to the leisure pool. Additionally, programming can be incorporated for lessons and activities.





Climbing Wall

A kids' climbing wall offers the experience, physical activity, and challenge of climbing with the water underneath to cushion the fall.

Additional Support Amenities

Community pools have bathhouses that provide lockers/ showers/changing/restrooms for their guests. Snack / concession areas provide food for hungry appetites, thus offering a day-long experience. Birthday party shade pavilions can increase revenue by offering swim parties with games and food.



Jefferson County Parks & Recreation

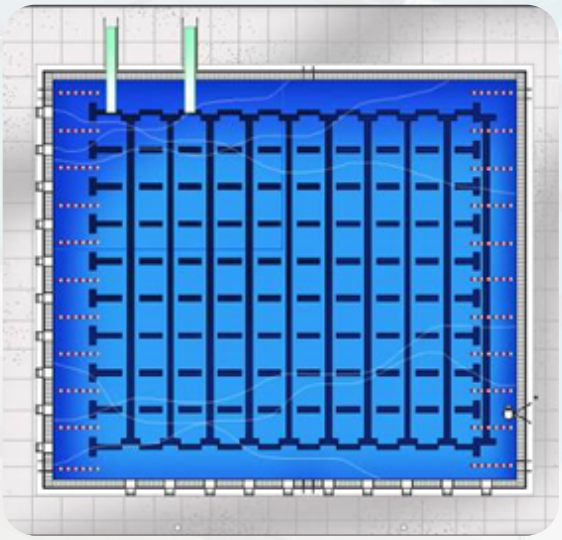
APPENDIX B: AQUATIC TRENDS

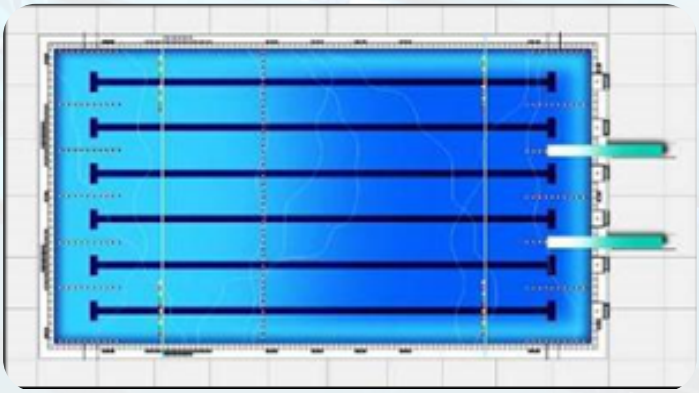
Competitive User Groups

A competition pool must be 25 yards or 25 meters for short-course events and 50 meters for long-course events. USA Swimming and FINA sanction short-course 25-meter as well as long-course 50-meter competitions. Depending on the level of competition, a minimum of six lanes is required, but eight lanes are expected to better allow for larger heats. While almost all 50-meter pools have ten lanes, 1 and 10 serve as buffer lanes.

National caliber water polo matches take place in 30-meter fields of play minimum with at least a 2-meter zone behind each goal line. High schools, USA Swimming, the YMCA, and NCAA conduct short-course 25-yard competitions. For high school and NCAA events, a pool must have a minimum of six lanes, each at least seven feet wide. Several current standards require six feet or more of water depth beneath starting blocks. While some shallow water is acceptable, water depths of two meters or more “is required” as per applicable rules.

High school and college water polo often use 25-yard and 25-meter pools, but all high-level meets for USA Water Polo and international events are held in 50-meter pools. Water depth of two meters or more “is required” as per applicable rules. Synchronized swimming requires a deep, 12-by-25-meter pool area. A minimum water depth of 2.5 meters “is required” as per applicable rules. National and international events are generally conducted in 50-meter pools.



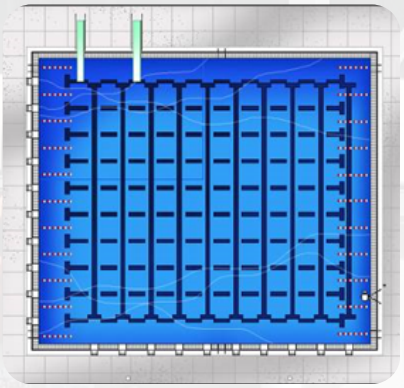


Jefferson County Parks & Recreation

APPENDIX B: AQUATIC TRENDS

Competitive User Groups

United States Masters Swimming



United States Masters Swimming (USMS) programs are open to all adult swimmers (fitness, triathlete, competitive, non-competitive) dedicated to improving their fitness through swimming. Founded in 1970, the non-profit corporation is organized with 450 clubs throughout the United States. Membership consists of almost 65,000 swimmers ranging in age from 18 to over 100. Within the clubs, structured workouts offer training assistance for specific goals for a healthy lifestyle through camaraderie.

Pool and open water races provide opportunities to compete and measure individual progress at the local, state, national, and international levels. USMS programs also offer stroke and technique clinics, workshops, instruction, and social functions. Competitions are organized by age groups of five-year increments (18-24, 25-29, 30-34, 35-39, etc. to 95 and over). Events include 50, 100, 200, 500, 1000 and 1650 freestyle (400, 800 and 1500 in meters); 50, 100 and 200 backstroke, breaststroke and butterfly; and 100, 200, and 400 individual medleys. There are also freestyle and medley relays for men, women, and/or mixed teams. Open water swims are held in most locales during the summer and can range in distance from one to ten miles. Special events such as seeing how far you can swim in one hour are contested through the mail. USMS hosts two national championship meets a year. A short course (25-yard pool) championship is held in May and a long course (50-meter pool) championship is held in August. These four-day events rotate to different locations around the country. International championships are conducted periodically by Masters Swim organizations in countries throughout the world.7

Community Swim and Dive Teams

Numerous communities sponsor competitive swimming and diving teams for children and teens. The purpose is to offer opportunity to enjoy the healthy fun of swimming; to support individual achievement of personal bests; and to promote goal setting, life skills, and sportsmanship. Teams typically adhere to recognized swimming rules and swim the standard strokes of swim meets but in shorter lengths. Swimmers with limited or no competitive experience are provided stroke conditioning clinics as a recommended alternative. Teams are usually more active in the warmer months, and not directly associated with a national swim organization. Many swimmers who begin their competitive swimming experience on a local swim team proceed to join nationally governed teams.

APPENDIX C: FOOTNOTES

1. Centers for Disease Control. Water-Related Injuries: Fact Sheet. Retrieved 3-11-18. https://www.cdc.gov/homeandrecreationalsafety/water-safety/waterinjuries-factsheet.html
2. U.S. Consumer Product Safety Commission. Guidelines for Entrapment Hazards: Making Pools and Spas Safer. Retrieved 3-11-18. http://www.rfabc.com/Assets/RFABC+Digital+Assets/pdf/ntrapmnt.pdf
3. U.S. Consumer Product Safety Commission. Virginia Graeme Baker Pool and Spa Safety Act. Retrieved 10-5-12. http://www.cpsc.gov/pssa.pdf
4. National Center for Health Statistics. Lifetime Expectancy. Retrieved 3-11-18. https://www.cdc.gov/nchs/data/hus/hus16.pdf#015
5. Arthritis Foundation. Aquatics for Arthritis. Retrieved 3-11-18. https://www.arthritis.org/living-with-arthritis/exercise/arthritis-friendly/aquatics.php
6. Aquatic Exercise Association. Retrieved 10-5-12. http://www.aeawave.com/
7. United States Masters Swimming. History & Archives. Retrieved 10-5-12. http://www.usms.org/hist/
8. United States Green Building Council. Leadership in Energy & Environmental Design. Retrieved 3-12-18. https://new.usgbc.org/leed
9. Salvesen, David and Renski, Henry. Center for Urban and Regional Studies. Importance of Quality of Life in the Location Decisions of New Economy Firms. https://curs.unc.edu/files/2013/04/neweconomyreport.pdf

FourSquare RESEARCH, INC.

Market Research and Strategic Planning for Nonprofits Nationwide

Preliminary Findings

Prepared for New YMCAs and Early Learning Centers serving Berkeley County and Jefferson County, WV, in Collaboration between the YMCA of Federick County, MD, and West Virginia University Medicine (WVU Medicine)
Conference Call on Thursday, November 30, at 2 pm EST
Zoom Meeting ID: 404 888 0530; Passcode: 840013
https://us02web.zoom.us/j/4048880530?pwd=a0x3V1p3UUJhU0JsWS9lYVJhT0J2dz09

The following are preliminary findings of the study based on telephone interviews with over 600 households that currently do not belong to a YMCA and 400 households with children under the age of 5. An online survey was also sent by WVU Medicine to staff and employees, and 901 responses were received.

1. **Huge interest** exists in the YMCA. A total of 9.3% of all households expressed *a great deal of interest* in joining with all location, facility, and pricing options, translating into **9,916** households/units. This is above and beyond the current 0.1% of area households that already belong to the YMCA of Federick County, compared to the national average of 4.5% for a full-facility YMCA.

   In addition, another 2.2% expressed *a lot of interest* in joining, yielding another **2,109** units who are "waiting in the wing."

2. Based on findings, the study provides the following **forecasts for new full-pay membership units and membership revenue**s with all facility and pricing options before location preference.

Table 1 Forecasts for New Full-Pay Membership Units and Revenue Before Location Preference

Forecasts	Higher, Current YMCA Rates	Plus 1st Choice of Additional Features	Plus 1st & 2nd Choice of Additional Features	Middle, 15% Lower Branch-Only Rates	Lower, Another 15% Lower Branch-Only Rates	Total**
New units	2,876	3,109*	192	2,972	767	9,916
New revenue	$2,643,964	$2,858,166	$176,509	$2,312,097	$508,981	$8,159,840
Revenue per unit	$919	$919	$919	$778	$664	$823

*89% chose an indoor warm water leisure pool with play features for lessons and water aerobics, and 11% chose an indoor cool water pool with lanes for competitive swim teams and lap swimming.
**Revenue is calculated at the lowest rates.

3. **Strong price sensitivity** was revealed. To maximize the revenue potential and serve more people, offering both current rates and 15% lower branch-only rates is recommended.

4. Between the two locations, the location of a new Jefferson County YMCA is preferred by prospective members, as shown in the table below.

Table 2 Location Preference among Prospective Members

Location	1st Choice	2nd Choice	Either	Total
New Jefferson County Family YMCA	49%	8%	9%	66%
New Berkeley County Family YMCA	42%	3%	9%	54%

5. Based on the findings, the study provides the following forecast for new membership units and revenue by location, with no duplication between the two YMCAs with the recommended pricing strategy (see bullet #3).

Table 3 Forecast of New Membership Units and Revenue by Location with Recommended Pricing Strategy

Forecasts	Current YMCA Rates	Plus 1st Choice of Additional Features	Plus 1st & 2nd Choice of Additional Features	15% Lower Branch-Only Rates	Total
New Jefferson County Family YMCA					
New units	1,539	1,663	103	1,590	4,895
New revenue	$1,414,521	$1,529,119	$94,433	$1,236,972	$4,275,044
Revenue per unit	$919	$919	$919	$778	$873
New Berkeley County Family YMCA					
New units	1,337	1,446	89	1,382	4,254
New revenue	$1,229,443	$1,329,047	$82,077	$1,075,125	$3,715,693
Revenue per unit	$919	$919	$919	$778	$873

6. A total of 901 responses were received from the online survey for WVU Medicine. Of them, 33.4%, or 301 respondents, expressed *a great deal of interest* in joining a new YMCA with all locations, facilities, and pricing options. Based on the home zip code provided, the vast majority, 70%, of them live in the targeted survey area, resulting in only **91 net new units** from WVU Medicine. However, 5% of all prospective members among area residents indicate they or someone in their households work for WVU Medicine, representing 496 units. These findings give no reason to adjust the number of forecasts for new membership units for new YMCAs.

7. **The awareness of the YMCA** is very low in the area, with only 17% knowing a YMCA, compared to the national average of 25% for a community without a full-service YMCA.
8. The area population is **very physically active,** with 63% saying they currently engage in some physical activities, compared to the national average of 48%.
9. The community currently has **many health, wellness, and recreation service providers**, and **the marketplace is saturated**. A total of 29% of all area households belong somewhere, compared to the national average of 25%. Moreover, a total of 29 for-profit providers were named, serving a combined 19% of all households.
10. **Profiles of prospective members** are similar between a new Jefferson County Family YMCA and a new Berkely County Family YMCA. They include families with children under 18 (42% have children under 18 at home and 44% family memberships) and adult couples/empty-nesters (27% with a two-adult household without children membership and 25% ages 45-64). Many of them are Health-seekers (85%) and desire a "Third Place" at the YMCA (84%). The vast majority (94%) of prospective members' interests would be positively influenced by the YMCA mission.
11. If a decision is made to establish new YMCAs, the Consultant recommends an indoor facility of approximately **68,125 square feet for a new Jefferson County Family YMCA** with major aquatic features and an indoor facility of approximately **49,375 square feet for a new Berkeley County Family YMCA** with major sports features.
12. **Significant interest exists in new YMCA early learning centers**. A total of 4.2% of all households in the area with children under 5 expressed *a great deal of interest* in enrolling their children with all location pricing options, translating into 222 children enrolled, as shown in the table below:

Table 4 Forecasts of Enrollment for New YMCA Early Learning Child Care Centers Before Location Preference

Forecast	Higher Rates=15% Higher	Middle Rates=Current Rates	Lower Rates=15% Lower	Total*
Number of enrollment	42	79	101	222
Annual tuition revenue (50 weeks per year)	$839,591	$1,308,517	$1,429,720	$3,147,770
Tuition per child per year	$19,990	$16,564	$14,156	$14,179

*Total tuition is based on all enrollment at lower rates.

13. The prospective child care families preferred the Berkeley County location much more, with a statistically significant difference.

Table 5 Location Preference of a New YMCA Early Learning Center

Location	1st Choice	2nd Choice	Either	Total
New Jefferson County Family YMCA	32%	7%	10%	49%
New Berkeley County Family YMCA	58%	3%	10%	71%

14. The following table shows the breakdown by age and programs among all prospective child care families:

Table 4 Program and Age among Prospective Child Care Families

Age and Programs	1st Child	2nd Child	All
Infants	16%	25%	**17%**
Toddlers	35%	75%	**41%**
Preschoolers	35%	–	**30%**
Pre-K	14%	–	**12%**
Total	**100%**	**100%**	**100%**

15. Of all 901 WVU Medicine respondents, 61 expressed interest in infant care, 64 in toddler care, 71 in preschool care, and 63 in pre-k programs, totaling 259 enrollments. Since 11% of prospective child care families (24 enrollments) from area residents indicated they work for WVU Medicine, this means an additional 235 enrollments can be expected from WVU.

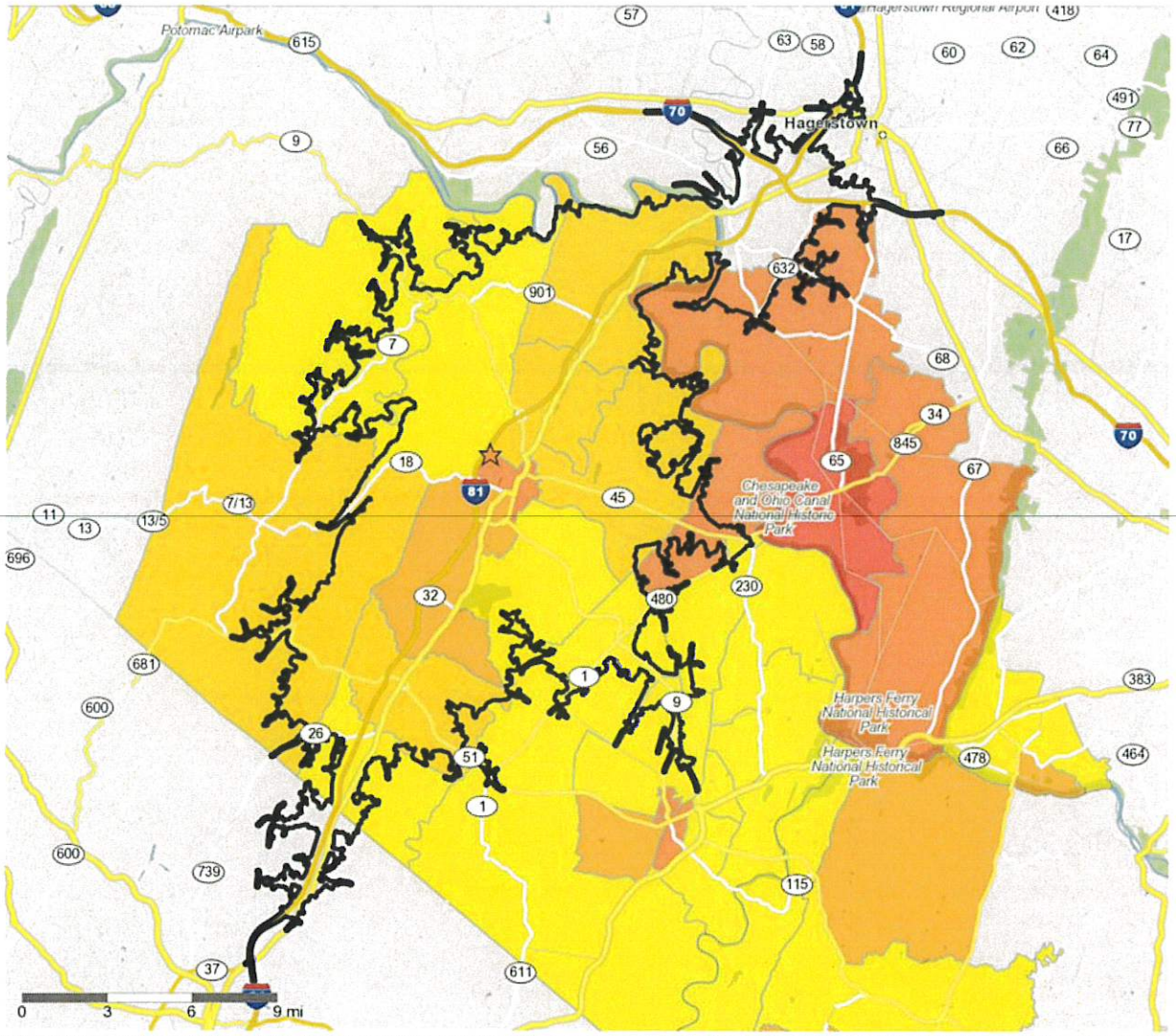
16. Prospective child care families from WVU also preferred the Berkeley County location (72%) over the Jefferson County location (19%), with the remaining 9% choosing either location.

17. The following table forecasts the total child care center enrollment by location with no duplication between the two centers.

Table 6 Forecasts of Enrollment for New YMCA Early Learning Child Care Centers by Location

Forecast	Higher Rates=15% Higher	Middle Rates=Current Rates	Lower Rates=15% Lower	Total*
New Jefferson County YMCA Early Learning Center				
Number of enrollment	16	85	37	138
Annual tuition revenue (50 weeks per year)	$310,648	$1,407,898	$528,996	$1,955,446
Tuition per child per year	$ 19,990	$ 16,564	$ 14,156	$14,179
New Berkeley County YMCA Early Learning Center				
Number of enrollment	26	229	64	319
Annual tuition revenue (50 weeks per year)	$528,942	$3,796,354	$900,724	$4,527,259
Tuition per child per year	$ 19,990	$16,564	$ 14,156	$14,179

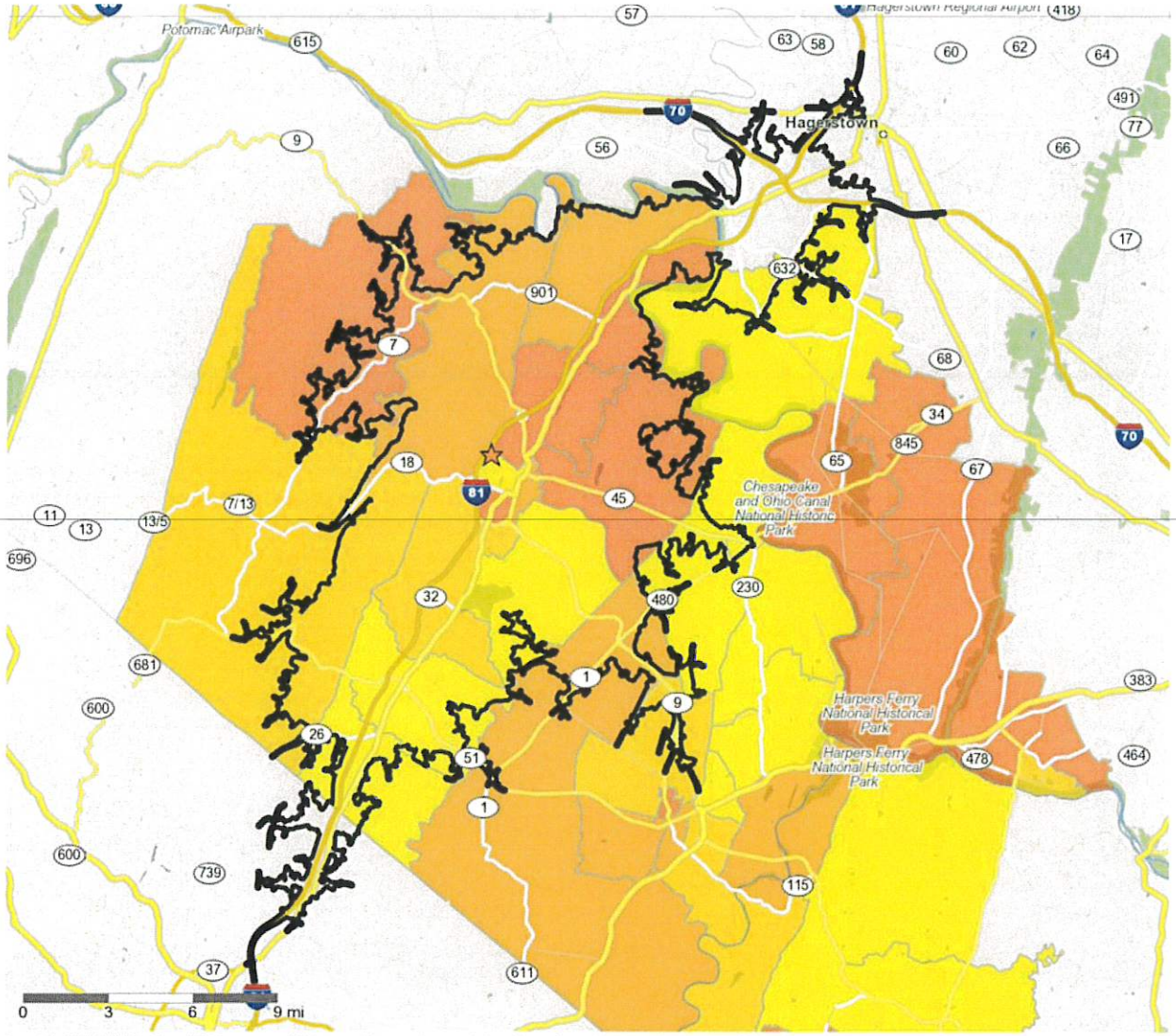
Census Tract Map of Prospective Child Care Members from Area Residents



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- Census Tracts - High (Above 0.072)
- Census Tracts - Above Average (0.0355 to 0.072)
- Census Tracts - Average (0.01725 to 0.0355)
- Census Tracts - Below Average (0.0085 to 0.01725)
- Census Tracts - Low (Below 0.0085)

Census Tract Map of Prospective YMCA Members from Area Residents



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- Census Tracts - High (Above 0.2475)
- Census Tracts - Above Average (0.15 to 0.2475)
- Census Tracts - Average (0.092 to 0.15)
- Census Tracts - Below Average (0.056 to 0.092)
- Census Tracts - Low (Below 0.056)

Recommended Space Allocation for a New Jefferson County Family YMCA

The following table shows the recommended square footage of facility features for a new Jefferson County Family YMCA.

Indoor Features Critical in Attracting New Membership Units	Approximate Square Footage	Program Interest Findings
First-class wellness center that includes: • a cardiovascular area of 6,000 sq. ft. • a free weights and strength-training equipment area of 5,000 sq. ft., including a 30-minute circuit-training area • a designated workout area of 750 sq. ft. with more staff supervision for teens, beginners, and women • consulting areas/rooms of 250 sq. ft	12,000	Figure 8.08
Indoor walking and running track surrounding the perimeter of the fitness center	4,000	Figure 8.08
Three group exercise studios, one of 2,000 square feet for aerobics and group fitness classes, the second of 1,500 square feet for relaxation, dance, yoga, and tai chi, and the third of 1,000 for specialty classes such as cycling and TRX	4,500	Figure 8.03, Figure 8.06, & Figure 8.08
An aquatic center with: • a family warm-water pool with zero degree/beach entry for recreational swimming, lessons, and water aerobics, and aquatic playground features such as splash pads and sprays • a competitive cool-water pool with eight lanes for lap swimming, aqua walking and running, swim meets • showers, lockers, and changing areas for men, women, and families	20,000	Figure 8.05 & Figure 8.12
An indoor multipurpose activity center/gymnasium with half courts, dividers, retractable hoops, versatile flooring, and ample storage space for a variety of activities such as basketball, volleyball, gymnastics, summer day camps, and family nights	7,000	Figure 8.02, Figure 8.04, Figure 8.07, & Figure 8.09
Multipurpose classrooms with dividers and a sink/wet area for children's creative arts programs and community meetings	500	Figure 8.03 & Figure 8.11
Child Watch/babysitting area for infants and toddlers ages 0–5	1,500	Figure 8.01
Kidz Fun Zone with supervised features such as moonwalks and a climbing maze for children ages 6–9	1,500	Figure 8.01
Youth and teen center with TV, pool tables, Exergames, and seating for social activities (which can also be used for other programs when needed)	1,500	Figure 8.06
Members' lounge/snack bar/social area/community program area	2,000	Figure 8.15
Subtotal	54,500	
Minimal planning factor, H/V/AC, bathrooms, halls, and offices (25%)	13,625	
Total Indoor	68,125	

AGENDA REQUEST FORM

www.jeffersoncountywv.org

Name: CHRIS COLVILLE, CEO/PRESIDENT

Department or Organization: YMCA

Estimation of amount of time needed for appointment: 10 minutes

Date Requested – 1st Choice: THURSDAY, AUGUST 1, 2024

If a specific date is needed, please provide reason for specific date:
NEED TO PRESENT ON THIS DATE TO SUPPORT AQUATICS FEASIBILITY STUDY

Date Requested – 2nd Choice: PRESENTED by JEFFERSON COUNTY PARKS & RECREATION DEPT.

Subject (*Wording to be placed on agenda*):
SUMMARY OF YMCA FEASIBILITY STUDY - DEMONSTRATING SUPPORT FOR PROGRAM EXPANSION AND COMPREHENSIVE AQUATIC NEEDS

Please provide the County Commission with a description of your request or presentation, including any background information:
WE CAN SUBMIT A COPY OF THE SUMMARY OR FULL FEASIBILITY STUDY IF NEEDED.

Is this a funding request? Y/(N) NO
If so, how much? $ NOT AT THIS TIME
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

WE CAN BRING THE PRESENTATION ON A ZIP DRIVE OR YMCA LAPTOP

Contact information: CHRIS COLVILLE, CEO/PRESIDENT
Email address: CCOLVILLE@FREDERICKYMCA.ORG Phone Number: 301-712-7614

FOR COMMISSION STAFF USE ONLY – FINANCIAL IMPACT/RECOMMENDATION
not applicable


the
YMCA



At the Y, we take immense pride in our work to strengthen communities and help EVERYONE to be their best selves.

We provide a place to play, to learn, to be healthy, to eat well, and to give back.

We give parents childcare, seniors a way to connect, and children a safe place to go.

We believe that everyone—no matter who they are or where they come from—deserves the opportunity to reach their full potential.

EVERYTHING the Y does is in service of making sure people and communities THRIVE!



How we strengthen communities:

- **FOR YOUTH DEVELOPMENT:** Empowering young people to reach their full potential
- **FOR HEALTHY LIVING:** Improving individual and community well-being
- **FOR SOCIAL RESPONSIBILITY:** Providing support and inspiring action in our communities

How our values guide us:

- **CARING:** Show a sincere concern for others
- **HONESTY:** Be truthful in what you say and do
- **RESPECT:** Treat each other as we'd all like to be treated
- **RESPONSIBILITY:** Be accountable for your promises and actions

How we show up everyday:

- **WELCOMING:** We're open to all and create spaces where you can be, belong and become
- **GENUINE:** We value who you are and encourage you to be true to yourself and others
- **NURTURING:** We're with you on your path to reach your full potential
- **HOPEFUL:** We believe in your ability to inspire a brighter tomorrow
- **DETERMINED:** We work relentlessly to strengthen communities, starting with you



The newest YMCA of Frederick County MD…Opened April 2021
$23M project….62,000 sq. ft. (approx. $370 p sq. ft)….located on 20+ acres

KEY PROGRAM/ACTIVITY SPACES

- Lobby – community gathering space
- Teaching Kitchen
- Indoor aquatic center with 8 lane 25M pool & warm water therapy/family splash pool w/ upper level spectator seating – **Frederick County Government provided $3.6M of Capital Funding & FCPS leases pool time for HS swim teams. YMCA expanded the size & scope of pool to support FCPS.**
- Dry sauna area located off of the pool deck
- 5 locker rooms (2 youth, 2 adult, 1 universal) - **Added 2 youth locker rooms as part of County Funding**
- 2 community rooms – **Initially added 5,000 sq. ft of dedicated space for Frederick Health Hospital. They decided to purchase 4 acres from YMCA for $3M and build their own 40,000 sq. ft. Medical Office Complex on the campus.**
- 1 Intergen room
- 2 Group Exercise Studios and 1 dedicated spin cycle studio
- Expansive Wellness Center
- Indoor walking track
- Full court gymnasium w/ storage
- Funzone for children
- Lower level outdoor patio area
- Upper/rooftop deck for community gatherings and outdoor exercise classes
- Outdoor pavilion & Outdoor amphitheater/park like setting


the






STORM DRAIN
STORM DRAIN
ASTING IMPACT
HONESTY
SOCIAL RESPONSIBILITY
TH DEVELOPMENT
SPONSIBILITY
the
YMCA





Financial Assistance

- The YMCA is for ALL
- Scholarships and Financial Assistance (FA) ensures access to programs and resources to learn, grow and thrive!
- 57% of FA goes towards programs (incl. childcare and camp)
- Community Partners

✓ Sheppard Pratt The ARC of Frederick County
✓ Spectrum Support
✓ Frederick Services Foundation
✓ Community Living, Inc.
✓ Crossroads Freedom Center
✓ Faith House
✓ City Youth Matrix
✓ And More!



794
children received supervised care & educational support before and after school.

Childcare

- Available Childcare options and needs have greatly changed
- Before & After School Enrichment Program (BASE) offers Flexible Options
- Provide BASE in 24 Frederick County Elementary Schools
- Early Learning Center ages 3 months-5 years



Aquatics

- More than 3,000 people learned swimming skills
- Lack of aquatic facilities in Communities and High Schools
- Swim Teams access YMCA pools
- Community Swim open to any community member



WV FOCUS:

- YMCA was invited to Explore Programming Needs in Berkeley, Jefferson, and Morgan Counties
- The YMCA is working closely with WVU Medicine to Identify Critical Gaps in Service for Residents (i.e., Affordable Licensed Childcare, Indoor Aquatics, etc.)
- Completed Market Research Process



COMMUNITY BENEFITS

- ✓ Overall quality of life is enhanced for community members by providing premier access to Health & Wellness programs
- ✓ Economic Advantage/Impact
- ✓ Establishing employment opportunities /creating 200+ new jobs
- ✓ Significant financial investment - $25M - $30M+ project/construction estimated
- ✓ Community Health Advantages – Location, accessibility & affordability
- ✓ “Prescribe the Y” patient referrals
- ✓ Collaborate on partner “wellness” spaces, or multipurpose space for WVU Medicine programs to be based out of.



Benefits of Collaboration

The YMCA provides:

- Opportunity for the YMCA to significantly increase the scope & impact of this project in the community
- Savings in shared first costs for build-out/construction
- Provides additional credibility to YMCA health enhancement programs
- Allows the YMCA to leverage dollars to maximize the size of the facility, equipment, and staff



Process

- Identify Key Stakeholders/Partnership Opportunities **ONGOING**
- Conduct a Market/Membership Feasibility Study **COMPLETED**
- Host Small Group Meetings (Listening Tour) **ONGOING**
- Presentations to Local Community Service groups **ONGOING**
- Ground Ourselves/Create a Presence in Community **IN PROGRESS**



CURRENT WORK/RESEARCH THE YMCA IS PURSUING

PHASE 1 APPROACH

The YMCA is currently registering as a 501 c(3) to do business in the state of WV

Designing an ELC (Early Learning Center) on the Shepherd University Campus. Working on tenant improvement costs & timeline.

Designing an ELC (Early Learning Center) in Ranson in partnership with the City of Ranson. This location may also include a 7,500 sq. ft. express YMCA Wellness Center. Working on tenant improvement costs & timeline.

ResearchIng partnerships in Berkeley County to potentially purchase a school building to operate an ELC (Early Learning Center) and also host a variety of other YMCA services.

Signed an agreement w/ GRO to assist with identifying sources of non-traditional funding that might be available in WV.



Q & A

AGENDA REQUEST FORM

www.jeffersoncountywv.org

Name: Dana Burton

Department or Organization: USDA - APHIS

Estimation of amount of time needed for appointment: 15 minutes

Date Requested – 1st Choice: August 1st

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

Date Requested – 2nd Choice:

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

Spotted Lantern Fly Infestation @ 1948 Wiltshire Rd.

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

I would like to explain to the commission the extent of the infestation at Wiltshire Rd., the potential impact to the community, and to ask for permission to treat the property.

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*):

Permission to treat the property @ 1948 Wiltshire Rd.

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: dana.burton@usda.gov Phone Number: 304-261-6371

FOR COMMISSION STAFF USE ONLY – FINANCIAL IMPACT/RECOMMENDATION
not applicable

SECTION 1: Product and Company Identification

1.1. Product identifier

Trade name : TRANSTECT™ 70WSP INSECTICIDE

Product code : EPA Reg. No. 59639-170-74779

1.2. Relevant identified uses of the substance or mixture and uses advised against

1.2.1. Relevant identified uses

Use of the substance/preparation : Insecticide

1.2.2. Uses advised against

No data available

1.3. Details of the supplier of the safety data sheet

Rainbow Treecare Scientific Advancements
11571 K-Tel Drive
Minnetonka, MN 55343
Phone: 1-(877) 272-6747 (toll free)
www.treecarescience.com

1.4. Emergency telephone number

Emergency number : (800)-424-9300 (CHEMTREC)

SECTION 2: Hazards identification

2.1. Classification of the substance or mixture

Classification

Classification	Category
Acute Toxicity – Inhalation (Dusts/Mists)	4

2.2. Label elements

Hazard Symbols :



Signal word : WARNING

Hazard statements : Harmful if inhaled

Precautionary statements (prevention) : Avoid breathing dust/fume/gas/mist/vapors/spray
Use only outdoors or in a well-ventilated area

Precautionary statements (response) : See Section 4, First Aid Measures.

Precautionary statements (storage) : None

Precautionary statements (disposal) : None

2.3 Hazards not otherwise classified (HNOC)

Other Information:

• Very toxic to aquatic life with long lasting effects.

For information on Transportation requirements, see Section 14.

SECTION 3: Composition/information on ingredients

Chemical Name	CAS Number	%/wt
Dinotefuran*	165252-70-0	70
Particulates Not Otherwise Classified**	No CAS#	30

*Active Ingredient

**Other ingredients, which are maintained as trade secrets, are any substances other than an active ingredient contained in this product. Some of these may be hazardous, but their identity is withheld because they are considered trade secrets. The hazards associated with the other ingredients are addressed in this document.

SECTION 4: First aid measures

Have the product container or label with you when calling a poison control center or doctor, or going for treatment.

4.1. Description of first aid measures

EYE CONTACT : Hold eye open and rinse slowly and gently with water for 15-20 minutes. Remove contact lenses, if present, after the first 5 minutes, then continue rinsing eye. Call poison control center or doctor for treatment advice.

SKIN CONTACT : Take off contaminated clothing. Rinse skin immediately with plenty of water for 15-20 minutes. Call a poison control center or physician for treatment advice.

INGESTION : Call physician or Poison Control Center immediately for treatment advice. Have the person sip a glass of water if able to swallow. DO NOT induce vomiting unless told to do so by a Poison Control Center or a physician. Do not give anything by mouth to an unconscious person.

INHALATION : Move to fresh air. If person is not breathing, call 911 or an ambulance, then give artificial respiration, preferably mouth-to-mouth, if possible. Call a poison control center or doctor for treatment advice.

NOTE TO PHYSICIAN : None

SECTION 5: Firefighting measures

5.1. Extinguishing media

Suitable extinguishing media : Water fog, carbon dioxide, foam, dry chemical.

5.2. Special hazards arising from the substance or mixture

Flash Point °F : Not Applicable

Autoignition : 350°C

Flammable limits in air - lower (%) : Not Applicable

Flammable limits in air – upper (%) : Not Applicable

NFPA RATING:

Health: 1

Flammability:	3
Reactivity:	1
Special:	None

(Least-0, Slight-1, Moderate-2, High-3, Extreme-4). These values are obtained using professional judgment. Values were not available in the guidelines or published evaluations prepared by the National Fire Protection Association, NFPA.

5.3. Advice for firefighters

Firefighting instructions : Products of combustion from fires involving this material may be toxic. Avoid breathing smoke and mists. Avoid personnel and equipment contact with fallout and runoff. Minimize the amount of water used for fire fighting. Do not enter any enclosed areas without full protective equipment, including self-contained breathing equipment. Contain and isolate runoff and debris for proper disposal. Decontaminate personal protective equipment and fire fighting equipment before reuse.

This material is not expected to burn or explode in normal conditions, but will burn violently if involved in a fire. Dinotefuran becomes self-reactive in high temperatures. Exposure to heat may promote violent decomposition.

Hazardous decomposition products : Normal combustion forms carbon dioxide, water vapor and may produce: Oxides of Nitrogen

SECTION 6: Accidental release measures

6.1. Personal precautions, protective equipment and emergency procedures

OBSERVE PRECAUTIONS IN SECTION 8: PERSONAL PROTECTION.

Stop the source of the spill if it is safe to do so. Contain the spill to prevent further contamination of the soil, surface water, or ground water. For additional spill response information refer to the North American Emergency Response Guidebook.

6.2. Environmental precautions

This material should be prevented from contaminating soil or from entering sewage and drainage systems and bodies of water.

6.3 Methods and material for containment and cleaning up

FOR SPILLS ON LAND:

CONTAINMENT : Remove all sources of ignition. Ventilate area of leak or spill. Clean-up personnel may require protection from inhalation of dust. Avoid runoff into storm sewers or other bodies of water.

CLEANUP : Clean up spill immediately in a manner that does not disperse dust into the air and place in a chemical waste container. Wash area with soap and water. Pick up wash liquid with additional absorbent and place in a chemical waste container.

FOR SPILLS IN WATER:

CONTAINMENT : This material will disperse or dissolve in water. Stop the source of the release. Contain and isolate to prevent further release into soil, surface water and ground water.

CLEANUP : Clean up spill immediately. Absorb spill with inert material. Remove contaminated water for treatment or disposal.

SECTION 7: Handling and storage

END USER MUST READ AND OBSERVE ALL PRECAUTIONS ON PRODUCT LABEL.

7.1. Precautions for safe handling

HANDLING : Keep away from all possible sources of ignition (sparks or flame). Avoid high temperatures exceeding 150°C. Keep container closed. Use only with adequate ventilation. To avoid fire or explosion, dissipate static electricity during transfer by grounding and bonding containers and equipment before transferring the material. Use explosion-proof electrical equipment. Take precautionary measures against static discharges.

Wear protective clothing and equipment when handling this product. Goggles or protective eyewear, gloves, long-sleeved shirt, long pants, socks and shoes are appropriate.

Users should wash hands thoroughly with soap and water before eating, drinking, chewing gum, using tobacco or using the toilet.

7.2. Conditions for safe storage, including any incompatibilities

STORAGE : Keep pesticide in original container only. Do not put concentrate into food or drink containers. Do not dilute concentrate in food or drink containers. Store in a cool, dry place. Do not store diluted spray. Do not contaminate water, food or feed by storage or disposal.

SECTION 8: Exposure controls/personal protection

END USER MUST READ AND OBSERVE ALL PRECAUTIONS ON PRODUCT LABEL.

8.1. Personal protective equipment

EYES & FACE: Do not get this material in your eyes. Eye contact can be avoided by wearing protective eyewear.

RESPIRATORY PROTECTION: Use this material only in well ventilated areas. If operating conditions result in airborne concentrations of this material, the use of an approved respirator is recommended.

SKIN & HAND PROTECTION: Avoid contact with skin or clothing. Skin contact can be minimized by wearing protective clothing including gloves.

8.2. Exposure controls

EXPOSURE LIMITS

Chemical Name	ACGIH Exposure Limits	OSHA Exposure Limits	Manufacturer's Exposure Limits
Dinotefuran	None	None	None
Particulates Not Otherwise Classified	None	None	None

SECTION 9: Physical and chemical properties

9.1. Information on basic physical and chemical properties

Physical state : Solid

Appearance	:	Granule
Color	:	Light brown
Odor	:	No information available
Odor threshold	:	No information available
pH	:	6.4 @ 21°C (1% solution)
Melting/freezing point	:	107.5°C (Dinotefuran)
Boiling point/boiling range	:	Decomposed at 208°C (Dinotefuran)
Flash point	:	Not applicable
Evaporation rate	:	No information available
Flammability (solid, gas)	:	No information available
Flammability Limits in Air		
Upper flammability limits	:	Not applicable
Lower flammability limits	:	Not applicable
Vapor pressure	:	No information available
Vapor density	:	No information available
Specific gravity	:	No information available
Water solubility	:	Soluble in water
Solubility in other solvents	:	No information available
Partition coefficient	:	No information available
Auto-ignition temperature	:	No information available
Decomposition temperature	:	No information available
Viscosity	:	No information available
Explosive properties	:	No information available
Oxidizing properties	:	No information available
Density	:	No information available
Bulk density	:	29.8 lb./cu. ft.

9.2. Other information

No additional information available

SECTION 10: Stability and reactivity

10.1. Reactivity

No data available

10.2. Chemical stability

Stable under recommended storage conditions.

10.3. Possibility of hazardous reactions

None under normal processing.

10.4. Conditions to avoid

Extremes of temperature and direct sunlight.

10.5. Incompatible materials

None known based on information supplied.

10.6. Hazardous decomposition products

Carbon oxides, Nitrogen oxides (NOx), Oxides of sulfur, Crystalline silica

SECTION 11: Toxicological information

11.1. Information on toxicological effects

Based on an evaluation of the ingredients and/or similar products.

ACUTE TOXICITY		
Oral Toxicity LD_{50} (rats)	>5000 mg/kg	EPA Tox Category IV
Dermal Toxicity LD_{50} (rabbits)	>5000 mg/kg	EPA Tox Category IV
Inhalation Toxicity LC_{50} (rats)	>2.34 mg/L air	EPA Tox Category IV
Eye Irritation (rabbits)	Minimally irritating	EPA Tox Category IV
Skin Irritation (rabbits)	Brief and/or minor irritation	EPA Tox Category IV
Skin Sensitization (guinea pigs)	Non-sensitizer	EPA Tox Category - Not applicable

CARCINOGEN CLASSIFICATION

Chemical Name	IARC	OSHA- Select Carcinogens	NTP Carcinogen List
Dinotefuran	Not listed	Not listed	Not listed
Particulates Not Otherwise Classified	Not listed	Not listed	Not listed

TOXICITY OF DINOTEFURAN TECHNICAL

SUBCHRONIC: Dinotefuran technical was tested in 13-week dietary toxicity studies in rats, mice and dogs. In the rat study, a NOEL of 500 ppm was established, based on reduced body weight gain in females and adrenal cortical vacuolation in males and a NOAEL of 5,000 ppm based on marked growth retardation at 25,000 ppm (adrenal cortical vacuolation not adverse). A NOEL of 25,000 ppm was established in the mouse study based on reduced body weight gain at 50,000 ppm. In the dog 13-week dietary study, a NOEL of 8,000 ppm was established based on reduced body weight gain. No target organs were identified in subchronic inhalation or dermal toxicity studies in rats.

TOXICITY OF DINOTEFURAN TECHNICAL

CHRONIC/CARCINOGENICITY: Dinotefuran technical was tested in lifetime studies with rats and mice and a one-year study with dogs. In common with the subchronic studies in these species, no specific target organs could be identified. In the 78-week mouse study a NOAEL of 2500 ppm was established, based on decreased weight gain and a decrease in circulating platelet counts. In the 104-week rat study a NOAEL of 2000 ppm was established, based on a decrease in weight gain in females. There were no treatment-related effects in rats or mice on survival or the nature and incidence of neoplastic and adverse non-neoplastic histomorphological findings in either species at any dose level. In the 52-week dog study a NOAEL of 16000 ppm was established based on decreased weight gain in both sexes and decreased food consumption in females.

NEUROTOXICITY: Dinotefuran did not produce any functional or histomorphological evidence of neurotoxicity in acute (gavage) and 13-week (dietary) neurotoxicity studies in rats. The NOEL for neurotoxicity in the acute study was 1,500 mg/kg, the highest dose level administered. The NOEL for neurotoxicity in the 13-week dietary study was 50,000 ppm. The NOEL for all effects in this study was 5,000 ppm based on reduced body weight gain and food consumption.

DEVELOPMENTAL TOXICITY: In a developmental toxicity study of Dinotefuran technical in rats the maternal NOAEL was 300 mg/kg/day based on reduced weight gain, food consumption and water intake at 1000 mg/kg/day. Dinotefuran technical did not produce developmental effects in rats at doses up to 1000 mg/kg/day (the highest does tested). In a study with rabbits the maternal NOAEL was 52 mg/kg/day based on reduced weight gain, food consumption and water intake and clinical signs noted at 300 mg/kg/day and pathology findings in the liver and stomach at 125 mg/kg/day and higher. The developmental NOEL was 300 mg/kg/day.

REPRODUCTION: Dinotefuran technical was tested in a two-generation rat reproduction study at doses of 0, 300, 1000, 3000 and 10000 ppm. The NOAEL for systemic toxicity in parental animals was 3000 ppm based on decreased body weight gain and food consumption and decreased spleen and thyroid weights at the highest dose level evaluated (10000 ppm). The NOAEL for reproductive effects was 10000 ppm. The NOAEL for effects on the offspring was 3000 ppm based on reduced preweaning weight gain at 10000 ppm.

MUTAGENICITY: Dinotefuran technical was negative in the following in vitro assays: Ames Assay, mouse lymphoma (L5178Y), mammalian cytogenetics (CHL/IU) or DNA Repair. Dinotefuran technical was negative in the following in vivo assays: mouse micronucleus. Overall, Dinotefuran technical does not present a genetic hazard.

For a summary of the potential for adverse health effects from exposure to this product, refer to Section 2. For information regarding regulations pertaining to this product, refer to Section 15.

SECTION 12: Ecological information

12.1. Toxicity

AVIAN TOXICITY : Dinotefuran Technical is practically nontoxic to moderately toxic to avian species.Test results include:
Oral LD_{50} quail: greater than 2000 mg/kg
Dietary LC_{50} Mallard duck: greater than 997.9 ppm
Dietary LC_{50} quail: greater than 1301ppm
Reproduction quail: NOEL = 5000 ppm
Reproduction Mallard duck: NOEL = 2000 ppm

AQUATIC ORGANISM TOXICITY : Dinotefuran Technical is practically nontoxic to fish and practically nontoxic to highly toxic to aquatic invertebrate species. Test results include:
LC_{50} (96 hr) Bluegill Sunfish: greater than 100 mg/L
LC_{50} (96 hr) Rainbow Trout: greater than 100 mg/L
LC_{50} (96 hr) Common Carp: greater than 100 mg/L
LC_{50} (96 hr) Sheepshead Minnow: greater than 109 mg/L
NOEC (early life stage) Rainbow Trout: greater than 10 mg/L
EC_{50} (48 hr) Daphnia magna: greater than 1000 mg/L
NOEC (lifecycle) Daphnia magna: >10 mg/L
LC_{50} (96 hr) Mysid Shrimp: 0.79 mg/L
EC_{50} (96 hr) Oyster Shell Deposition: greater than 141 mg/L
ErC_{50} (0-72 hr) Algae (P. subcapitata): greater than 100 mg/L

OTHER NON-TARGET ORGANISM TOXICITY : Dinotefuran Technical is highly toxic to bees. The acute oral and contact LD_{50} in bees were 0.056 ug/bee and 0.022 ug/bee, respectively.

OTHER ENVIRONMENTAL INFORMATION:
This pesticide is toxic to shrimp. Do not apply directly to water, to areas where surface water is present or to intertidal areas below mean high water mark. Do not apply where runoff is likely to occur. Do not apply where weather conditions favor drift from areas treated. Do not contaminate water when cleaning equipment or disposing of equipment washwater or rinsate.

SECTION 13: Disposal considerations

END USERS MUST DISPOSE OF ANY UNUSED PRODUCT AS PER THE LABEL RECOMMENDATIONS.

13.1. Waste treatment methods

PRODUCT DISPOSAL: Wastes resulting from the use of this product may be disposed of on site or at an approved waste disposal facility.

CONTAINER DISPOSAL: Nonrefillable container. Do not reuse or refill this container. Offer for recycling, if available. Clean container promptly after emptying. Triple rinse as follows: Empty the remaining contents into application equipment or a mix tank and drain for 10 seconds after the flow begins to drip. Fill the container ¼ full with water and recap. Shake for 10 seconds. Pour rinsate into application equipment or a mix tank or store rinsate for later use or disposal. Drain for 10 seconds after the flow begins to drip. Repeat this procedure 2 more times.

DISPOSAL METHODS: Check government regulations and local authorities for approved disposal of this material. Dispose of in accordance with applicable laws and regulations.

SECTION 14: Transport information

DOT (ground) SHIPPING NAME : Pesticide, Solid, Non-regulated

REMARKS : Not regulated for domestic ground transport by U.S. DOT

EMERGENCY RESPONSE GUIDEBOOK NO. : Not applicable

ICAO/IATA SHIPPING NAME : UN 3077 Environmentally Hazardous Substance, Solid, N.O.S. (Dinotefuran), 9, III, Marine Pollutant

REMARKS : Single or inner packaging less than 5 L (liquid) or 5 Kg (solids) exempted from Dangerous Goods regulations – see UN Special Provision 375.

For U.S. Shipping, Emergency Response Guidebook No. 171.

IMDG SHIPPING NAME : UN 3077 Environmentally Hazardous Substance, Solid, N.O.S. (Dinotefuran), 9, III, Marine Pollutant

EMS NO. : F-A, S-F

SECTION 15: Regulatory information

EPA-FIFRA LABEL INFORMATION THAT DIFFERS FROM OSHA-GHS REQUIREMENTS:

This material is a pesticide product registered by the EPA under FIFRA and is subject to certain labeling requirements under federal pesticide law. These requirements may differ from the classification criteria and hazard information required by OSHA GHS for safety data sheets, and for workplace labels of non-pesticide chemicals. The following is the hazard information as required on the FIFRA pesticide label:

Signal word : CAUTION

Precautionary statements : Avoid breathing vapor or dust
Avoid contact with eyes, skin, and clothing
Powder material may form explosive dust-air mixture.
Keep out of reach of children

PESTICIDE REGULATIONS: All pesticides are governed under FIFRA (Federal Insecticide, Fungicide, and Rodenticide Act). Therefore, the regulations presented below are pertinent only when handled outside of the normal use and applications of pesticides. This includes waste streams resulting from manufacturing/formulation facilities, spills or misuse of products, and storage of large quantities of products containing hazardous or extremely hazardous substances.

U.S. FEDERAL REGULATIONS: Ingredients in this product are reviewed against an inclusive list of federal regulations. Therefore, the user should consult appropriate authorities. The federal regulations reviewed include: Clean Water Act, SARA, CERCLA, RCRA, DOT, TSCA and OSHA. If no components or information is listed in the space below this paragraph, then none of the regulations reviewed are applicable.

SARA (311, 312):

Immediate Health:	Yes
Chronic Health:	No
Fire:	No
Sudden Pressure:	No

Reactivity: No

STATE REGULATIONS: Each state may promulgate standards more stringent than the federal government. This section cannot encompass an inclusive list of all state regulations. Therefore, the user should consult state or local authorities. The state regulations reviewed include: California Proposition 65, California Directors List of Hazardous Substances, Massachusetts Right to Know, Michigan Critical Materials List, New Jersey Right to Know, Pennsylvania Right to Know, Rhode Island Right to Know and the Minnesota Hazardous Substance list. For Washington State Right to Know, see Section 8 for Exposure Limit information. For Louisiana Right to Know refer to SARA information listed under U.S. Regulations above. If no components or information is listed in the space below this paragraph, then none of the regulations reviewed are applicable.

For information regarding potential adverse health effects from exposure to this product, refer to Sections 2 and 11.

SECTION 16: Other information

MSDS US

***Disclaimer**: The information provided by Rainbow Treecare Scientific Advancements. contained herein is given in good faith and correct to the best of our knowledge. However, the information given is designed only as guidance for safe handling, processing, storage, transportation, disposal and release and is not to be considered a warranty or quality specification.*

REVISED DATE: Dec 2019

TREATMENT RELEASE FORM

SPOTTED LANTERNFLY SUPPRESSION PROGRAM

Please fill out sections 1-3 and 5-9

1. Name:
2. Title:
3. Address of location to be treated (if different than 5)**:
4. Operating Entity (or entities) (USDA, State, Research, contractor, etc.):

Treatment: Use of treatment material with the active ingredient of Dinotefuran or Triclopyr on all Tree-of Heaven. Use of a treatment material with the active ingredient Bifenthrin as a knockdown insecticide. Use of soybean oil to treat Spotted Lanternfly egg masses that may occur on trees and structures or outdoor articles.

I hereby agree to participate in the treatment program for Spotted Lanternfly, *Lycorma delicatula*, which may include targeted treatment of the host tree, Tree of Heaven, *Ailanthus altissima* and other host trees. I understand that there is no cost for this service. The treatment protocol is described in the attached material. I certify that I am the owner or person in charge of the property and trees located at the above address and grant permission to enter the premises for the sole purpose to inspect, treat and return to verify treatment. I give permission to the employees and agents of the cooperating entities (United States Department of Agriculture, State, etc.), and any firms including contractors and sub-contractors hired to treat the above named property. Entities shall be fully insured and possess proper pesticide handling certification. If the properties and trees located at the above address are owned by a corporation or partnership or an individual other than me, I certify that I have the authority to execute this instrument on behalf of such corporation, partnership, or individual.

5. Recipient name and address:
6. Recipient's phone number:
7. Recipient's email address:
8. Recipient signature:
9. Date:
10. Issuing official name, address and telephone:
11. Issuing official signature:
12. Date:

** Please list all properties owned. Use space below if needed.

AGENDA REQUEST FORM

www.jeffersoncountywv.org

Name: Karen Olden

Department or Organization: **Jefferson County Clerk (Probate)**

Estimation of amount of time needed for appointment: 15 Minutes

Date Requested – 1st Choice:
If a specific date is needed, please provide reason for specific date ***August 1, 2024***

Motion to Remove Howard Lee Moore, Jr. and Alan H. Norton as PERSONAL REPERESENTATIVES (COEXECUTORS) OF THE ESTATE OF MARY ALICE LOGAN, DECEASED, AND APPOINT A SUCCESSOR EXECUTOR IN THEIR PLACE AND STEAD. IN ADDITION, SEIZE ESTATE RECORDS FROM THEIR POSSESSION.

Please provide the County Commission with a description of your request or presentation, including any background information:
To be included in packet.

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

To: Jefferson County Commission

C/O Jefferson County Clerk's Office, Probate

100 East Washington Street

Charles Town, WV 25414

From: Robert Moore

972 Whitehurst Landing RD

Virginia Beach, VA 23464

SUBJECT: Execution of the will of Mary Alice Logan, deceased March 17, 2020.

REQUEST: Remove co-executors named in the will, Howard L. Moore, Jr, and Alan Norton.

Dear Jefferson County Commissioners,

My name is Robert Moore. I am the son of, and a named beneficiary in my mother's will, Mary A. Logan, who passed away on March 17, 2020. Her will has 2 co-executors; Howard L. Moore, my brother, and Alan H. Norton, who have made NO apparent progress in settling my small part of her multi-million dollar estate.

My sister, Rebecca Moore, another named beneficiary in the will, received her inheritance of the exact same value in April of 2022.

After initial inaction for almost 2 years after Mom's passing, Rebecca was able to create discomfort of a nature that inspired Mr. Norton to retain, assumedly with Howard's approval, Mr. Bucky Morrow to assist in executing Mom's wishes, and Rebecca was soon paid an amount equivalent to the remaining balance on my home mortgage note (my only bequest; balance ws to be forgiven), as stated in the will. Being estranged from Howard, and having previously heard from Mr. Norton that his was a passive co-position, I inquired of him when I might expect the release of my deed and the response was that it depended on the executors. Further repeated inquiries of Mr. Morrow for the following 16 months have proven useless, as each inquiry is met with the same response; Howard has not taken action or directed any steps to resolve the outstanding bequest. In fact, he has answered when asked, that NONE of the inventories or other aspects of the Probate process have been accomplished, as of my last inquiry.

I paid an attorney last year to investigate the state of my bequest and, after speaking with Mr. Morrow, he advised that I would likely need to sue to gain my inheritance. It would seem to me that the Estate just needs to be executed by the rules set forth in Probate Law. The current Executors appear unwilling or unable to accomplish their well defined and well established duties in this matter. After over 4 years with little to no communication and absolutely no apparent progress, it is time to replace them with effective representatives that will process the estate by established rules of Probate

As a named beneficiary, and as the son of the deceased, I believe I deserve a timely resolution, which can be accomplished with the removal of inactive co-executors.

NOTICE OF HEARING

Please take notice that a hearing will be held on Thursday, August 1, 2024, 9:00 A.M. at the

Charles Town Library meeting room located at 200 East Washington Street at the side entrance on Samuel Street in the city of Charles Town, by the Jefferson County Commission to hear the

MOTION TO REMOVE Alan H. Norton, also Howard Lee Moore, Jr. AS PERSONAL REPRESENTATIVE (Co-Executors) OF THE ESTATE OF Mary Alice Logan, DECEASED, AND APPOINT A SUCCESSOR EXECUTOR in their place and stead. AND SEIZE ESTATE RECORDS FROM THEIR POSSESSION.

All persons having an interest in said hearing or estate are invited to attend this meeting. For further information, please contact the Jefferson County Clerk's Office, Probate Office at 100 East Washington Street, Charles Town, WV 25414, or you may call at (304) 728-3230.

Spirit of Jefferson Advocate

July 17th 2024 also 24th 2024

AGENDA REQUEST FORM

www.jeffersoncountywv.org

Name: Edwina Benites-LM

Department or Organization: Administration

Estimation of amount of time needed for appointment: 15 minutes

Date Requested – 1st Choice: **August 1, 2024**
If a specific date is needed, please provide reason for specific date:

Date Requested – 2nd Choice:

Subject (*Wording to be placed on agenda*):
Board and Commission Appointments and Solicitations

1. **Eastern Panhandle Home Consortium- board solicitation**
2. **Parks and Recreation Board- interviews and appointment(s)**

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

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

VICE PRESIDENT
Jane Tabb

COMMISSIONER
James Cook

COMMISSIONER
Pasha Majdi

COMMISSIONER
Kelvin Upson

To: Commissioner James Cook
Commissioner Pasha Majdi
Commissioner Steve Stolipher
Commissioner Jane Tabb
Commissioner Kelvin Upson

From: Edwina Benites-LM, county administrator

Date: July 25, 2024

Re: Boards and Commissions Appointments and Soliciations, August 1, 2024

Eastern Panhandle Home Consortium- Board Solicitation

The Eastern Panhandle Home Consortium seeks a representative from Jefferson County. The position is currently vacant.

Suggested motion: Motion to solicit for applications for the Jefferson County seat of the Eastern Panhandle Home Consortium.

Parks and Recreation Board- Interviews and Possible Appointment(s)

- Jessica Jacot (Attachment 1)
- Amanda Impellizzeri (Attachment 2)
- Candace Wilson (Attachment 3)
- Katie Coon (Attachment 4)
- Joanne Beaulieu (Attachment 5)
- Toni Milbourne (Attachment 6)
- Maureen Dougherty (Attachment 7)

Suggested motion:

Motion to appoint:

_____, _____,

_____, _____,

For three-year terms ending June 30, 2027



JESSICA JACOT

VICE PRESIDENT OF RETAIL BANKING & DEPOSIT OPERATIONS

PROFILE

An experienced, results-driven banker with 20+ years of experience in leadership, customer service, and banking operations. Excellent utilization of problem-solving and time management skills to consistently meet deadlines.

CONTACT

PHONE:
304-839-9503

LinkedIn:Linkedin.com/in/jessica-jacot-80ala534

EMAIL:
jessicadjacot@gmail.com

WORK EXPERIENCE

Jefferson Security Bank Vice President of Retail Banking & Deposit Operations
February 2018 – Current
Leads Retail Banking in all aspects of the deposit sales strategy and operations.

- Implemented Retail reporting to analyze areas for sales growth.
- Developed and implemented deposit exception tracking to enhance customer service and remain compliant with operational policies and procedures.
- Developed training programs to enhance the department's functionality and efficiency.
- Identify and mitigate account abuse by utilizing fraud monitoring reports.
- Manages Cash Management program, policies, and procedures.
- Manages the implementation and training of deposit systems.
- Facilitates Security training for all new employees and annual training for existing staff.
- Maintains key inventory and alarm monitoring system controls.
- Investigates and prepares reporting for a variety of internal and external fraud.

Summit Community Bank Vice President Market Manager
April 2006–February 2018
Managed a team of office locations to initiate sales and increase revenue by promoting products and services.

- Managed sales activities, client retention, and risk management.
- Provided local leadership to the Winchester, VA and Martinsburg/Berkeley County, WV area.

Sovereign Bank Community Bank Manager
July 2004-April 2006

Community

- Main Street Martinsburg's Economic Vitality committee member
- WVU Children's Gala committee member
  Girl Scouts Women of Distinction committee member
- CASA of the Eastern Panhandle committee member
- Past board member for Boys & Girls Club of the Eastern Panhandle
- Past committee chair for Panhandle Home Health's Gala Committee
- Leadership Berkeley Alumni 2008

Edwina Benites

From: Amanda Impellizzeri <impellizzeri1974@gmail.com>
Sent: Tuesday, July 23, 2024 12:03 PM
To: Edwina Benites
Subject: Self-Nomination for Board of Directors, Jefferson County Parks and Recreation

CAUTION: This email originated from outside your organization. Exercise caution when opening attachments or on clicking links from unknown senders.

Dear Jefferson County Commissioners,

I hope this email finds you well. I am writing to express my interest in nominating myself for a seat on the Board of Directors for Jefferson County Parks and Recreation. With my extensive experience in both professional and community settings, I believe I am well-equipped to contribute effectively to the enhancement and management of our community's parks and recreational facilities.

Professional Background: As the Executive Director overseeing three state oncology societies (West Virginia, Texas, and Louisiana), and providing support to 20 other states through the Association of Cancer Care Centers, I have over five years of dedicated service in the oncology field. This role has honed my leadership, strategic planning, and organizational skills, which I am eager to bring to the Parks and Recreation board.

Community Involvement: My community involvement includes serving on the Charles Town Ranson Little League (CTR) Board of Directors from 2009 to 2011, where I actively participated in league operations and governance. Played a crucial role in fundraising efforts, including raising over $30,000 to support CTR teams' participation in state and national games. I have also been a team mom for various sporting activities from 2005 to 2014, supporting teams by organizing events, managing communications, and assisting with logistics. As well as a member of the Washington High School Baseball Boosters from 2010 to 2014 and organizing a successful 200-person spaghetti dinnet to support the team and other various duties.

Additionally, I personally have raised over $6,000 for the St. Jude Half Marathon in Nashville, TN in 2015, and was elected to the Jefferson County Little League Board of Directors in October 2024, where I serve as the Baseball Player Agent. My other volunteer experience includes serving with the American Red Cross Disaster Action Team from 2018 to 2019.

Personal Background: I am a mother of two boys, ages 28 and 26, who are local business owners in the community. Together with my partner, I help raise his three children, ages 15, 14, and 11. We reside in the Huntfield community.

I am passionate about serving our community and believe that my background and experience make me a strong candidate for this role. I am enthusiastic about the opportunity to contribute to the continued success and improvement of Jefferson County Parks and Recreation.

Thank you for considering my nomination. I am available for any further discussions or interviews at your convenience.

With gratitude,

Amanda

Amanda Impellizzeri

395 Lord Fairfax St

Charles Town, WV 25414

impellizzeri1974@gmail.com

301-928-0040 (accept call/text)

Connect on LinkedIn

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Amanda Impellizzeri
impellizzeri1974@gmail.com
Tel. 301-928-0040
Connect on LinkedIn

Candace Wilson, CPC

Certified Medical Coder
Harpers Ferry, WV 25425
cawilson119@gmail.com
+1 304 995 6589

Highly-motivated professional focused in Healthcare Administration with combined hands-on experience in training, management, and leadership

• Training of staff members

• Outstanding organizational and project management skills, with commitment to ensuring excellence throughout operations

• Data Abstraction & Recovery

• Account Receivables & Collections

Authorized to work in the US for any employer

Work Experience

Substitute Teacher

JEFFERSON COUNTY SCHOOLS-Charles Town, WV
October 2022 to Present

Classroom management

Conflict resolution among students

Special needs assistance

Office Manager

Christian Psychological Services-Martinsburg, WV
February 2016 to August 2022

Accounts receivable, scheduling, correspondence, customer service, EMR, cash handling,

Quality Team/Accounts Receivable

Loudoun Medical Group, Corporate Office-Leesburg, VA
March 2015 to February 2016

Leesburg, VA

Quality Department / Account Receivable's

March 2015-Present

• Provides administrative support to Senior Management

• Prepares correspondence, reports, memoranda, special projects, technical papers and related materials requested

• Implements ICD 10 training materials and staff training as needed

• Coordinate managed care educational programs within the company

• Knowledge of health plans and insurance carriers

• Assists in the review and revision of policies and procedures

• Maintains established organizational policies, procedures, objectives, quality improvement, safety and environmental standard

• Creating Meaningful Use training material

Accounts Receivables

Managed correspondence, payerpath rejections and correction insurance information

• Journal entries and account reconciliation

• Compile and analyze financial data to prepare reporting to General Ledger account

• Verified insurance, checked eligibility and refunded insurance overpayments as appropriate

• Performed double entry bookkeeping posting actions to journals

• Reviewed coding transactions, through data processing for application in the accounting system

• Verified and corrected erroneous postings and prepared documents to adjust accounting classifications

• Perform month end closings in the accounting systems

• Review invoices and bank statements to verify information to ensure that sufficient funds have been obligated

• Performed analysis and reconciliation of computer printouts with operating unit reports

Office Manager

Loudoun Internal Medicine, MDVIP-Leesburg, VA
July 2012 to May 2015

• Handled collections operations for busy medical office

• Obtained codes, managed work appeals and researched denials using multiple billing modules

• Developed and assisted with monthly payment extension agreements

• Assisted with training of new staff

• Updated company manuals and other documentation

• Created and distributed marketing materials

• Collected monthly revenue through successful recovery of past due balances

Education

Associate in Applied Sciences

Kaplan College - Hagerstown, MD
2005 to 2006

Skills

• Quickbooks (3 years)

• Electronic Medical Records (8 years)

- Accounts Receivable (6 years)
- Accounts Payable (2 years)
- Medical Terminology (10+ years)
- Medical Records (10+ years)
- Medical Billing (5 years)
- Medical Coding (6 years)
- General Ledger Accounting
- Account Reconciliation
- ICD-10
- Debits & Credits
- Insurance Verification
- Bank Reconciliation
- Journal Entries
- CPT Coding
- ICD-9
- Data Entry
- Financial services

Certifications and Licenses

AAPC Certified Coder
March 2017

Substitute Teaching Certification

Additional Information

Skills

- Medical Front Office, Back Office, and Clinical Operations and Management
- Accounts receivable, collections trained and certified
- Complete Cycle Billing, Electronic Billing, Payment Posting, and Medical Insurance Verification
- 9 Years of Experience with Medical Office & Medical Staff and Financial Services
- Customer and Patient Service Oriented
- Excellent Written and Verbal Communication Skills
- Excellent Comprehension, Retention, and Adaptability to Learning New Processes Problem Solving
- Strong organization and multi-tasking ability
- Enthusiastic with an exceptional work ethic
- Critical thinking, personnel management, project management and decision making experience
- Proficient in Microsoft Office Suite, Powerpoint, Excell,

- Certified EMR: Allscripts and Pulse E.H.R.

Jefferson County Commission
Application for Boards, Committees or Commissions

Please type or print information

Name: Katie Coon

Home Telephone Number: (304) 616-8733

Work Address: 335 Westside Station Dr. Winchester, VA 22601

Work Phone Number: (540) 450-8351

Mobile Phone Number: (304) 616-8733

E-mail Address: katiefcoon98@yahoo.com

Party Affiliation: (*Building Commission and Health Department applicants)*

Occupation: Client Services & Marketing Associate

Education: High School E.P.C.A.

College WVU (2 years)

Trade/Business School _____

Are you a United States citizen?	Yes X	No__
Are you a West Virginia resident?	Yes X	No__
Are you a resident of Jefferson County?	Yes X	No__
Are you able to produce verification of residency?	Yes X	No__

(Proof of paying personal property tax, voter registration, etc.)

Address:
309 W. Washington St
Apt 214
Charles Town, WV 25414

Magisterial District: Charles Town

List Qualifications for this Position and/or include a resume and cover letter that expresses your interest in serving:
I am a long time JC resident, & avid park user. I also serve on the Charles Town Tree Board as VP. With those interests I believe that I could bring a lot of insight and new ideas to the table for the Park and Rec of Jefferson County
Organization Memberships and Positions Held : Vice President of Charles Town Tree Board since 2021

Have you even been convicted of any felonies? If yes, please list.

Date:	Offense:

Statement: _____

I hereby certify that the facts set forth in the above are true and complete to the best of my knowledge and authorize the Jefferson County Commission to verify their accuracy and to obtain reference information. I hereby release Jefferson County Commission from any/all liability of whatever kind and nature which, at any time, could result from obtaining and having an appointment decision based on such information.

I understand that falsified statements of any kind or omissions of facts called for on this application shall be considered sufficient basis for removal.

I understand that I will fully adhere to the policies, rules and regulations of this appointment, including reading, adhering and signing the County's Ethics Statement and adhering to Robert's Rules as provided in a packet to me when obtaining my Oath of Office or on the County's website. I understand I may also attend a free annual Board Training and Ethics Training meeting established by the Jefferson County Commission.

Signature: Katie Lee Date: 6/16/2024

This application is good for and will be retained for two (2) years in accordance with the Administrative Policies and Procedures Policy. In order to be considered for appointment, a new application must be submitted.

Joanne Beaulieu
1638 Rolling Lane
Harpers Ferry, WV 25425
(304) 264-2977
jblieu@outlook.com

7/24/2024

To: The Jefferson County Commission,

While volunteering at the Amp at Sam Michaels Park one evening, it came to my attention that there were several vacant spots on the Parks and Recreation Board. I would like to volunteer to fill one of those.

I have lived in Shannondale since 1989. I really appreciate what Parks and Rec brings to Jefferson County and would be very excited to give back by serving on the board.

Thank you for your consideration,

Joanne Beaulieu

Joanne Beaulieu

June 18, 2024

Jefferson County Commission
PO Box 250
Charles Town, WV 25425

Members of the Commission:

Please consider this letter as my request for reappointment to the Jefferson County Parks and Recreation Commission. My current term expires June 30. I have served on the commission for seven terms—and there is still much I would like to help accomplish in our county park system.

I believe I have been a valuable asset to the commission over the years and would ask to be reappointed to continue that service.

Sincerely,

Toni Milbourne
PO Box 586
1007 Washington Street
Harpers Ferry, WV 25425
ttpams@comcast.net
304-702-3026

Maureen Dougherty, Ph.D.
Professional Vitae

101 Marigold Lane
Shepherdstown, WV 25443
240-446-3961
Maureen_dougherty@fws.gov

Education:

Doctor of Philosophy	***West Virginia University*** Forest Resource Science – Recreation & Parks Resource Management August 2005 Dissertation Topic: *The Changes in Life Effectiveness following for Becoming an Outdoorswoman (BOW) Participants*
Master of Education	***University of South Carolina*** Higher Education Administration/Student Personnel Services May 1988
Bachelor of Science	***Shepherd College*** Commercial/Hospitality Recreation May 1986

Work Experience:

February 2023 – Present

Activities Liaison, The National Conservation Training Center, USFWS

- *Create, coordinate, and oversee weekly activities for NCTC guests (over 250 in the past year).*
- *Coordinate with SEM/TAB to create and distribute a monthly activity calendar.*
- *Design, develop, distribute, and upload weekly marketing for individual activities.*
- *Created over twenty new interactive, recreational, and reflective activities for guests in the past year.*
- *Works with NCTC FO staff to ensure supplies and equipment are ordered, received, and stored in time for planned activity.*
- *Created a Concierge's Training, trained twelve volunteers, and schedule concierges as needed. Maintain a positive working relationship with the NCTC Friends Group.*
- *Requested activity funding of the NCTC Friends Group in 2023; tripled the budget in 2024.*
- *Worked directly with group coordinator to design specialized activities for their groups.*
- *Submitted three proposals to improve the overall usability and expand activity options (Pickleball, Activate the mid-way, and Traverse Wall).*
- *Create and promote a greater sense of networking unity and spirit through various recreational activities appropriate for NCTC guests with a high degree of enthusiasm.*
- *Insures positive public relations and a high-level of responsiveness to the participants.*
- *Represent SEM/FO on social media, Open House Teams, and Adopt a Highway.*

May 2016 – Present, Sole Proprietor, Let's Go with Dr. Mo, LLC, www.letsgodrmo.com

- *Developed and launched a new company to meet the growing needs for corporate training, keynote speaker, meeting facilitator, and team builder.*
- *Incorporate current trends and research associated with the parks and recreation field, businesses, non-profits, and education.*
- *Design training curriculums based upon compensatory, or agency need.*
- *Develop onboarding practices and procedures for new employees.*
- *Developing trainings based upon fourteen years as a practitioner and sixteen years in academia that meet the needs of public, private, and non-profit agencies.*
- *Create entertaining and educational keynotes and trainings that educate clients with a focus on fun and play.*

Clients: *Alabama Parks & Recreation Association (AL), Illinois Parks & Recreation (IL), Maryland Park Service (MD) , GP-Recreation, Education, & Research (CO), Alabama Recreation and Parks Association (AL), Illinois Recreation and Parks Association (IL), Connecticut Recreation and Parks Association (CT), Virginia Recreation and Parks Association (VA), North Carolina Recreation and Parks Association (NC), West Virginia Recreation & Parks Association (WV), Maryland Recreation & Park Association (MRPA), Five Star Senior Living, Maryland National Capital Parks & Planning Commission, City of Rockville(MD), City of Gaithersburg Recreation, Parks, and Culture(MD), Baltimore City (MD), Baltimore County(MD), Caroline County (MD), Frederick County Recreation & Parks (MD), Montgomery County Recreation(MD), Maryland Senior Center Association, Frederick County Public Libraries(MD), and the National Capital YMCA of Metropolitan Washington(DC).*

April 2021 – January 2023
Orientation Specialist, Program for Adult Literacy Education, Hagerstown Community College, Hagerstown, MD

- *Demonstrate excellent interpersonal and verbal skills; strong analytical skills and knowledge of assessment and connection with student learning outcomes based on research in adult learning and development.*
- *Maintain confidentiality; establish and maintain good working relationships with instructional staff, students, and others of diverse backgrounds, cultures, and languages.*
- *Possess a strong commitment to appreciating diversity, ensuring equity, and treating each individual student with respect.*
- *Work independently and accurately under pressure and make decisions in accordance with established policies and procedures.*
- *Work as a team member, assist in conducting assessment sessions and follow up advisement, manage creation of assessments using online testing tools, administer assessments including pretests and posttests, assist in coordinating the procedures for assessment and placement of learners In appropriate level classes at appropriate educational function levels, communicates with learners and instructors regarding placement and progress, works to ensure program standards are met with regard to assessment and intake processes.*
- *Manage and troubleshoot technical issues surrounding testing, assess current work situations of each individual student and provide an array of available educational opportunities, certificates, and program options and opportunities.*

January 2000 – August 2016

Assistant Professor, Frostburg State University (FSU), Catonsville, MD
CCBC Satellite Program Coordinator: Spring 2000 – summer 2016

- *Management in the Baltimore area beginning January 2000 as Instructor.*
- *Tenured Faculty in 2005; Promoted to Assistant Professor in 2006.*
- *Administratively act on-site to help coordinate admissions, registration, financial aid, student billing, special student services and academic counseling.*
- *Teach all FSU recreation courses and advise all FSU students at the CCBC location.*
- *Coordinated the restructuring of the Therapeutic Recreation (TR) concentration to offer all TR classes online and meet new 2013 national standards.*
- *Frostburg State University sole representative at the CCBC Site.*
- *Knowledge of GED eligibility and assessment process for advising potential students.*

FSU Recreation and Parks Management Graduate Program Coordinator
Fall 2008 – spring 2013

- *Evaluate and reorganize the entire program to be taught in a blended format using Partnership with The Community College of Baltimore County as our base location.*
- *Research and develop a proposal to change the name, curriculum, and teaching format for online instruction.*
- *Chaired over 25 thesis committees.*
- *Developed the first total online degree program for Frostburg State University.*
- *Coordinated graduate faculty meetings online in Blackboard Collaborate to accommodate graduate faculty who live in four locations in Maryland and one in Utah.*
- *Instrumental in the development of promotional videos & website design.*
- *Work with the Director of Graduate Services to achieve maximum enrollment for each cohort.*
- *Developed, trained, and advise new graduate cohort each fall representing 18 states and 2 countries.*
- *Coordinated and completed full program review for Maryland Board of Regents in 2009.*

September 1998 – December 1999

Director of Corporate Development, Teamlink, Inc., Frederick, MD

- *Market adventure-related team building activities to local and national corporations.*
- *Facilitated group activities and discussion to develop a greater sense of "team".*
- *Ropes Course Facilitator*

August 1997 – July 1998

Community Liaison, The Center for Neurorehabilitation, Frederick, MD

- *Liaison between families, physicians and insurance case managers for community based in and outpatient rehabilitation center.*
- *Conducted evaluations & proposals for insurers based on clients needs.*
- *Educated patients, families, social workers and physicians about the program.*
- *Assisted with client care and activities of daily living, and therapeutic recreation.*

August 1992 – January 1997

Executive Director, Downingtown Area Recreation Consortium, Downingtown, PA

- *Chief administrator of a new, non-profit regional recreation program servicing 50,000.*
- *Responsible for annual budget of $400,000*
- *Developed and implemented all policies & standard operating procedures for DARC.*
- *Developed & managed over 150 programs & part-time instructors for adult night school.*

Specialized Trainings/Consulting/Webinars:

2023 – City of Rockville, A-Team Development, Designed and delivered team development activities and personality assessments for newly developed Access Team, April.

2023 – Baltimore City (MD) Department of Public Works, Designed, developed, and delivered the first in-service training via four Zoom and four on-site trainings of 2,300 staff.
Creating a Respectful Workplace from Colleague to Customer, March.

2021- Howard County Recreation & Parks, CAPRA In-service training, Zoom
Striving for Excellence: Meeting Professional Standards Through Evaluation, May.

2021- McDaniel College, Graduate School Faculty, Staff, and Students, Zoom
Growing through Adversity: Recognizing the Benefits of Uncomfortable Situations, April.

2021- City of Gaithersburg Recreation, Parks, and Culture Staff Training, Zoom
Running a Marathon (with hurdles): Endurance, Strength, and Mental Fortitude, February.

2020 - Baltimore City Part-time and Seasonal Staff Training, Baltimore, MD
Part-time job; Full-time Commitment, Rita Church Community Center, Baltimore, MD, September

2020 – City of Rockville Recreation & Parks, Rockville, MD
Running a Marathon (with hurdles): Endurance, Strength, and Mental Fortitude, WebEx Webinar, July

2020 – Five Star Senior Living, Maryland Region
Growing through Adversity: Recognizing the Benefits of Uncomfortable Situations, Zoom Webinar, June

2020 – Maryland Recreation & Parks Association Lunch & Learn Webinar Series
Growing through Adversity: Recognizing the Benefits of Uncomfortable Situations, Zoom Webinar, April
Emotional Intelligence: Staying Grounded in Challenging Times, Zoom Webinar, May

2020 & 2021 – Illinois Recreation and Parks Association Skills Development National Webinar Series Kick-off Presenter
"The Innovation Equation (No Math Required)" (2020)
"Just Breathe: Learning From Our Past to Prepare For Our Future" (2021)
"Going & Growing Beyond Your Comfort Zone" (Confirmed for February 2022)

2019, 2021, 2023 – Maryland Recreation and Parks Association Recreation University (RU)
Created and facilitated a full day of team building and training on the History and Philosophy of Recreation & Parks for the inaugural year of the Recreation University.

2015, 2016, 2017, 2018, 2019 2020, 2021, 2022, 2023– Maryland Recreation and Parks Association Ritch Stevenson Leadership Institute (LI).
Performed a multitude of services that included creating the LI annual calendar, conducted, and analyzed leadership assessments, assisted in creating the LI Annual Retreat agenda, delivered multiple trainings, developed the culminating group presentation rubric and standards, and judged group presentations.

***2018-2019 - Maryland National Capital Parks & Planning Commission**, Largo, MD.*
Consultant: Training Design & Development: Created a Training on "Respectful Workplace" for non-supervisory and supervisory staff and analyzed and evaluated current onboarding practices and designed a comprehensive plan to improve processes, communication, and information sharing.

***2018 & 2024** – Countywide Recreation & Parks Board Retreat, Silver Spring, MD, September.*
Retreat Facilitator: Consulted with Board Executives to create and facilitate a full day retreat.

***2018** - YMCA of Metropolitan Washington, Washington, D.C.*
Creating Employee Resource Groups (Women, African American, and LGBTQ)
and Developing Separate and Joint Strategic Plans.

***2016-17 –** Maryland Recreation & Parks Association, Bowie, MD.*
*Consultant: Evaluated, analyzed, and developed the Maryland Recreation & Parks Association (MRPA) Training and Development Plan**:** A comprehensive analysis of MRPA Members, Agency Directors, Recreation and Park State Agencies, Industry Research, Accreditation Standards and Current Trends*

Keynotes/Guest Speaker:

Montgomery County Recreation Summer Camp Training, Keynote, June 2023, Rockville, MD.
Topic: "Let's Sing and Do the Right Thing"

***Maryland Senior Summit, Keynote,** November 2022, Rockville, MD.*
Topic: "Five Generations Strong but How Do We Get Along?"

West Virginia Recreation & Parks Association, Annual Conference, Keynote, October 2021, Shepherd University, Shepherdstown, WV.
Topic: "Come On, Get Happy"

Maryland Recreation & Parks Association, Annual Conference, Closing Keynote, April 2021.
Topic: "We Made it Through, Hats off to YOU!"

Virginia Recreation & Parks Society, Leadership Training Institute Annual Conference, Opening Keynote, April 2021.
Topic: "Growing Through Adversity: Recognizing the Benefits to Uncomfortable Circumstances"

Baltimore City Recreation & Parks Staff Development, October & December 2020 via WebEx.
Topic: "How to Streamline Internal Communication to Create a United External Message"

Frederick County Public Libraries Staff Development Day, October 2019, Frederick County, MD.
Topic: Aristotle Thought It Was A Good Idea: Come On, Get Happy!

Maryland Activity Coordinators Society State Conference, September 2019, Ocean City, MD.
Topic: To Thy Own Self Be True

Connecticut Recreation and Parks Association State Conference, November 2017, Mohegan Sun Resort, CT.
Topic: Constructing the Innovation Equation

Virginia Recreation and Parks Association Management Conference, May 2017, Suffolk, VA.
Topic: Constructing the Innovation Equation

North Carolina Recreation and Parks Association State Conference,
Charlotte Convention Center, October 2016, Charlotte, NC.
Topic: Empowerment + Creativity = Innovation

Maryland National Capital Park and Planning Commission, Full Staff Training,
January 2016, Gaithersburg, MD.
Topic: Applying the FISH Philosophy

Keynotes Prior to 2016:

Montgomery Parks, Annual Supervisory Safety Training, Montgomery County, MD
Topic: *Importance of Safety in the Workplace*

Maryland National Capital Parks and Planning Commission, National Women's History Month Tribute,
Newton White Mansion, Hyattsville, MD
Topic: *Weaving the Stories of Women's Lives*

National Safety Management Conference, College Park, MD,
Topic: *Vigilant Safety Management*

Baltimore County Department of Recreation and Parks, Full Staff Training, Baltimore County, MD.
Topic: *Small Changes Make a BIG Difference*

Howard County Recreation & Parks Division Training, Howard County, MD.
Topic: *There's No End to Trends*

YMCA Association of Professional Director's Greater Metropolitan Washington, Washington, D.C.
Topic: *Life is a Balancing Act: Work, Family and YOU!*

Publications:

Dougherty, M. (2019, November). Assessing Personalities, Managers and Employees can Benefit from Learning More About Themselves and Their Co-Workers. Park and Rec Business, November, 50-51.

Conference Presentations:

2020

- *Five Generations Strong so How Do We Get Along?, Fun in the Workplace, and "To Thy Own Self Be True: Knowing Yourself Before Managing Others", Alabama Recreation and Parks Association Conference, Mobile, AL, January.*

2019

- *Aristotle Thought It Was a Good Idea: Come On, Get Happy!, Maryland National Capital Park and Planning Commission, Prince George's County, December.*

- *Aristotle Thought It Was a Good Idea: Come On, Get Happy!, National Recreation and Parks Association National Conference, Baltimore, MD, September.*
- *Finding & Applying Your Strengths, Maryland National Capital Park and Planning Commission Therapeutic Recreation & Special Programs Division, Prince George's County, MD, June.*
- *To Thy Own Self Be True: Knowing Yourself Before Managing Others, , Takoma Park Recreation, May.*
- *Come On, Get Happy, Maryland Recreation and Parks Association Conference, Ocean City, MD, April.*
- *Morale & Communication, Maryland Park Service, Thurmont, MD, January.*

2018

- *Team Builder: Conducted ice breakers and team building exercises, GP RED National Think Tank, Irvine, CA, December.*
- *Frederick County Department of Parks and Recreation, Frederick, MD, October.*
- *5 Generations Strong but how do we get Along? Baltimore County Department of Recreation & Parks, Baltimore, MD, October.*
- *Time Management = Stress Reduction, Frederick County Department of Recreation & Parks Senior Staff Training, Frederick, MD, October.*
- *How to Create an Innovative Environment in the Public Sector, Frederick County Department of Recreation & Parks Programming Staff Retreat, NYMEO Stadium, Frederick, MD, July.*
- *Leveraging Your Strengths and Leadership vs. Management, Maryland Senior Center Association Annual Meeting, Columbia, MD, June.*
- *Not Another Meeting?", Maryland Recreation and Parks Association State Conference, Ocean City, MD, April.*
- *Train the Trainer, Maryland Recreation and Parks Association, Green Farm, Derwood, MD, February.*
- *Cultural Competency in the Workplace, Maryland Recreation and Parks Leadership Institute, Belmont Manor, February.*

2017

- *Part-Time Job; Full-Time Commitment, Prince George's County Parks Inclusion Staff,*
- *Customer Service Excellence, Prince George's County Parks, Kensington, MD, May*
- *Summer Staff Training, Caroline County Recreation and Parks, Denton, MD. May*
- *Communication in Key, Frederick County Department of Parks and Recreation. Frederick, MD, May.*
- *Motivating your Staff: The Trickle-Down Effect, Frederick County Department of Parks and Recreation. Frederick, MD, March*

2016

- *Customer Service and You, Montgomery County Recreation Staff Retreat, Montgomery County, Maryland, December.*
- *Remember to Play Day, Baltimore County Department of Recreation and Parks, Staff Training Day, Baltimore County, MD, August.*
- *Conflict Management Process & Techniques, Frederick County Recreation & Parks Staff Training Day, Frederick County, MD, August.*

- *Operation Plans, Effective Communication, and Risky Business with Team Building, City of Gaithersburg Recreation, Parks, & Culture and City of Rockville Parks & Recreation, Gaithersburg, MD, Joint Staff Training, May.*

Prior to 2016

Top 10 Ways to Motivate Employees, Maryland Recreation and Parks Association, December.
SKYPE in the Classroom: Enhancing Your Online and Face-to-Face Learning Environment, Technology and Strategies for Teaching Excellence Conference (TASTE), Frostburg State University, May.
Boosting Morale in Tough Times, Maryland Recreation & Parks Association State Conference, Ocean City, MD, April.
Effectively Evaluating our Programs & Services, Bureau of Recreation & Administrative Services Training, Howard County Recreation & Parks, October.
Fun in the Workplace: How Small Changes Can Make a BIG Difference!!, Maryland Recreation& Parks Association State Conference, Ocean City, MD, April.
Women & Leisure: An Oxymoron or Unclaimed Opportunity? Women's Business Network of Frederick, Frederick, Maryland, June.
The Forever Changing Leisure Experience: Focus on Females, The Maryland-National Capital Park & Planning Commission, Sports & Learning Center, December 2008.
The People Principle: Motivating Your Greatest Asset, Leadership Symposium 2006, Frederick County, MD, June.
Influencing Park Professional Curriculum: Is what we teach them what you want them to know? Maryland Department of Natural Resources Forest Rangers & Park Superintendents, New Germany State Park, Maryland, November
Women in Parks & Recreation: Successes and Challenges, National Recreation & Parks Association, San Antonio, TX, October.
Backpacking Instructor: Maryland Department of Natural Resources, Becoming an Outdoors-Women Program, Western Maryland 4-H Center, October.
Juggling 101, with Dr. Willa Brooks and FSU student, Aaron Sass, Professional Development Day, The Community College of Baltimore College, Baltimore, MD
Life is a Balancing Act…Family, Work & Leisure co-presented with Dr. Willa Brooks, Professional Development Day, The Community College of Baltimore County, Baltimore, MD
Team Building at its Best, Co-presented with Andy Nichols, Teamlink President, Park & Recreation Society, Frostburg State University, Frostburg, MD
The Urban Experience, Campus Leaders, Trinity College, Washington, DC
Creativity & Motivation, Residence Life, University of North Carolina, Chapel Hill
Leading Peer Groups Effectively, Student Program Union, Elon College, North Carolina
Creativity & Motivation, Student Leadership Conference, University of South Carolina, Aiken Campus
Motivating Student Leaders, Student Leaders, Bowdoin College, Brunswick, Maine

Memberships:

2022 – Present – *St. Agnes Catholic Church, Shepherdstown, WV*
2022 – Present – *Shepherdstown Community Club*
2018 – Present – *Ring of Kerry Irish Dancers*
2000 – Present *– Maryland Recreation & Park Association*

Volunteer:

- *Shepherdstown Community Club*
- *St. Agnes Catholic Church*
- *Maryland Responds Medical Reserve Corp*
- *Past Co-Chair, Diversity, Inclusion, and Social Justice Committee, Maryland Recreation and Parks Association*
- *Program Chair, 2018 & 2020 GP RED Think Tank, National bi-annual Think Tank*
- *Old Gold, New Blue West Virginia University Volunteer Recruitment Program*
- *Advisory Board Member, GP RED (Research, Education, and Development)*
- *Ski Coach, Maryland Special Olympics*

Honors:

- *Maryland Recreation & Parks Association (MRPA) Award: The John P. Hewitt Distinguished Fellow Recognition (Association's Highest Honor), April 2022*
- *MRPA Committee of the Year, "Social Justice, Racial Equity, & Inclusion", Co-Chair, April 2021.*
- *MRPA President's Award: Mentor Emeritus for creating and managing the student mentor program from 2003-2015, Maryland Recreation & Parks Association, April 2016*
- *Employee Service Award, Ten Years, Community College of Baltimore County, 2012*
- *Employee Service Award, Five and Ten Years, Frostburg State University, 2006 & 2011*
- *Omicron Delta Kappa Leadership Fraternity, Elon College, 1990*
- *Outstanding Service Award, University of South Carolina, 1988*
- *Who's Who Among Students in American Colleges & Universities, Shepherd College, 1986*
- *Outstanding Senior, Department of Health, Physical Education & Recreation, Shepherd College, 1986*

Certifications:

Maryland Responds Medical Reserve Corp
AED, First Aid, and CPR
Mental Health First Aid
PADI, SCUBA Certified

Verified Certificate of Achievement:

Diversity, Equity, & Inclusion in the Workplace Certification, University of South Florida 3/21
The Science of Happiness Course – UC Berkley edX, 12/18
The Foundations of Happiness at Work – UC Berkley edX, 4/19

Top Strengths:

Communication * Individualization * Belief * Includer * WOO

Interests:

RV Camping
Kayaking
Gardening
Genealogy
Swimming
Golfing
Irish Social Dancing
Hiking
Research

AGENDA REQUEST FORM

www.jeffersoncountywv.org

Name: Martin Burke

Department or Organization: **Jefferson County Historic Landmarks Commission**

Estimation of amount of time needed for appointment: 15 min.

Date Requested – 1st Choice: **August 1, 2024**
If a specific date is needed, please provide reason for specific date:

Date Requested – 2nd Choice:

Subject (*Wording to be placed on agenda*):
Request for real estate tax relief for the James Osbourn Farm in the amount of $11,161.24.

Please provide the County Commission with a description of your request or presentation, including any background information:
The 122-acre James Osbourn Farm was purchased by the American Battlefield Trust (ABT) with assistance of JC Historic Landmarks Commission (JCHLC) for $2,000,000 on November 30, 2022. The Osbourn Farm is part of the Shepherdstown Battlefield. ABT gifted the land, with a conservation easement, to JCHLC on April 4, 2024. Since 2012 JCHLC has been acquiring properties, with the help of ABT, on the Shepherdstown Battlefield with the intention of gifting them to the National Park Service (NPS). In 2015 NPS completed a study recommending Antietam National Battlefield manage the Shepherdstown Battlefield after a congressionally authorized boundary expansion.

Is this a funding request? N
If so, how much?
Provide exact financial impact/request:

Recommended motion (*Please type out the wording of the motion that you would like the Commission to approve*):
Move that the 2024 real estate taxes in the amount of $11,161.24 on the Osbourn Farm be forgiven

Attach supporting documents for request, or request may be denied.
If not attached, explain: **SEE THREE STATEMENT OF TAXES DUE**

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

Contact information:
Email address: martinburke@frontiernet.net Phone Number: 304-876-3883

FOR COMMISSION STAFF USE ONLY – FINANCIAL IMPACT/RECOMMENDATION
not applicable

STATEMENT OF TAXES DUE

PROPERTY TYPE	COUNTY	DISTRICT	ACCOUNT NO.	YEAR	TICKET NO.
REAL	JEFFERSON	09-SHEPHERDSTOWN DIST	00027187	2024	27287

PROPERTY DESCRIPTION	RATE	CLASS	ASSESSMENT	ASSESSMENT LESS EXEMPTION	HALF YEAR TAX
120.63 AC-WYSONG, MYERS MAP/PARCEL: 9 0008 0000 6001	1.170600	2	528710	528710	3,094.54

J CO HISTORIC LANDMARKS COMMIS
AMERICAN BATTLEFIELD TRUST
PO BOX 23
CHARLES TOWN WV 25414

RETAIN THIS SECTION FOR YOUR RECORDS

PLEASE REFER TO PAYMENT SCHEDULE BELOW WHEN MAKING PAYMENT **3,094.54**

MAKE CHECKS PAYABLE AND REMIT TO:

SHERIFF OF JEFFERSON COUNTY
P.O. BOX 9
CHARLES TOWN, WV 25414-0009

PLEASE READ THE BACK OF THIS STATEMENT CAREFULLY.
JEFFERSON COUNTY, WEST VIRGINIA
304-728-3220

NAME	COUNTY	ACCOUNT NO.	YEAR	TICKET NO.
AMERICAN BATTLEFIELD TRUST MAP/PARCEL: 9 0008 0000 6001	JEFFERSON	00027187		2024 27287

PAYMENT SCHEDULE - SECOND HALF

IF PAID BY:	2ND HALF	FULL YEAR
March 1, 2025	3,017.18	6,250.97
March 31, 2025	3,094.54	6,328.33
April 1, 2025	3,094.54	6,351.54
April 30, 2025	3,117.75	6,374.75

DISTRICT	PROPERTY TYPE
09-SHEPHERDSTOWN DIST	REAL

IF EITHER HALF IS NOT PAID BY APRIL 30TH, IT WILL BE PUBLISHED AS REQUIRED BY LAW WITH FEES ADDED

STATE	26.44
COUNTY CURRENT	1,401.07
SCHOOL CURRENT	2,051.40
SCHOOL PER IMPROVE.	283.39
SCHOOL EXCESS LEVY	2,426.78

THIS STATEMENT IS FOR TAXES ASSESSED ON PROPERTY YOU OWNED ON JULY 1 OF THE PRECEDING YEAR. TAXES ON PROPERTY YOU OWN THIS JULY 1 WILL BE BILLED NEXT YEAR. PLEASE BRING ANY DISCREPANCIES TO THE ATTENTION OF THE COUNTY ASSESSOR.

CASH OR ONE CHECK PER PAYMENT

NAME	COUNTY	ACCOUNT NO.	YEAR	TICKET NO.
AMERICAN BATTLEFIELD TRUST MAP/PARCEL: 9 0008 0000 6001	JEFFERSON	00027187		2024 27287

PAYMENT SCHEDULE - FIRST HALF

IF PAID BY:	1ST HALF	FULL YEAR
September 1, 2024	3,017.18	6,034.36
September 30, 2024	3,094.54	6,111.72
October 31, 2024	3,117.75	6,134.93
November 30, 2024	3,140.96	6,158.14
December 31, 2024	3,164.17	6,181.35
January 31, 2025	3,187.38	6,204.56
February 28, 2025	3,210.59	6,227.77
March 1, 2025	3,233.79	6,250.97
March 31, 2025	3,233.79	6,328.33

DISTRICT	PROPERTY TYPE
09-SHEPHERDSTOWN DIST	REAL

TEAR OFF AND RETURN THIS PORTION WITH YOUR PAYMENT IF YOU ARE PAYING EITHER THE FIRST HALF OR THE FULL YEAR TAXES

PLEASE CIRCLE THE AMOUNT PAID

TO AVOID INTEREST CHARGES
PAY THE 1ST HALF BY OCTOBER 1
AND THE 2ND HALF BY APRIL 1

PLEASE INDICATE ANY ADDRESS CHANGES BELOW.

THIS STATEMENT IS FOR TAXES ASSESSED ON PROPERTY YOU OWNED ON JULY 1 OF THE PRECEDING YEAR. TAXES ON PROPERTY YOU OWN THIS JULY 1 WILL BE BILLED NEXT YEAR. PLEASE BRING ANY DISCREPANCIES TO THE ATTENTION OF THE COUNTY ASSESSOR.

CASH OR ONE CHECK PER PAYMENT

STATEMENT OF TAXES DUE

PROPERTY TYPE	COUNTY	DISTRICT	ACCOUNT NO.	YEAR	TICKET NO.
REAL	JEFFERSON	09-SHEPHERDSTOWN DIST	00027188	2024	27288

PROPERTY DESCRIPTION	RATE	CLASS	ASSESSMENT	ASSESSMENT LESS EXEMPTION	HALF YEAR TAX
WYSONG, MYERS MAP/PARCEL: 9 0008 0000 6002	2.341200	3	221500	221500	2,592.88

J CO HISTORIC LANDMARKS COMMIS
AMERICAN BATTLEFIELD TRUST
PO BOX 23
CHARLES TOWN WV 25414

PLEASE REFER TO PAYMENT SCHEDULE BELOW WHEN MAKING PAYMENT **2,592.88**

RETAIN THIS SECTION FOR YOUR RECORDS

MAKE CHECKS PAYABLE AND REMIT TO:

SHERIFF OF JEFFERSON COUNTY
P.O. BOX 9
CHARLES TOWN, WV 25414-0009

PLEASE READ THE BACK OF THIS STATEMENT CAREFULLY.
JEFFERSON COUNTY, WEST VIRGINIA
304-728-3220

NAME	COUNTY	ACCOUNT NO.	YEAR	TICKET NO.
AMERICAN BATTLEFIELD TRUST MAP/PARCEL: 9 0008 0000 6002	JEFFERSON	00027188		2024 27288

PAYMENT SCHEDULE - SECOND HALF

IF PAID BY:	2ND HALF	FULL YEAR
March 1, 2025	2,528.06	5,237.62
March 31, 2025	2,592.88	5,302.44
April 1, 2025	2,592.88	5,321.89
April 30, 2025	2,612.33	5,341.34

DISTRICT	PROPERTY TYPE
09-SHEPHERDSTOWN DIST	REAL

IF EITHER HALF IS NOT PAID BY APRIL 30TH, IT WILL BE PUBLISHED AS REQUIRED BY LAW WITH FEES ADDED

STATE	22.15
COUNTY CURRENT	1,173.95
SCHOOL CURRENT	1,718.84
SCHOOL PER IMPROVE.	237.45
SCHOOL EXCESS LEVY	2,033.37

THIS STATEMENT IS FOR TAXES ASSESSED ON PROPERTY YOU OWNED ON JULY 1 OF THE PRECEDING YEAR. TAXES ON PROPERTY YOU OWN THIS JULY 1 WILL BE BILLED NEXT YEAR. PLEASE BRING ANY DISCREPANCIES TO THE ATTENTION OF THE COUNTY ASSESSOR.

CASH OR ONE CHECK PER PAYMENT

NAME	COUNTY	ACCOUNT NO.	YEAR	TICKET NO.
AMERICAN BATTLEFIELD TRUST MAP/PARCEL: 9 0008 0000 6002	JEFFERSON	00027188		2024 27288

PAYMENT SCHEDULE - FIRST HALF

IF PAID BY:	1ST HALF	FULL YEAR
September 1, 2024	2,528.06	5,056.12
September 30, 2024	2,592.88	5,120.94
October 31, 2024	2,612.33	5,140.39
November 30, 2024	2,631.77	5,159.83
December 31, 2024	2,651.22	5,179.28
January 31, 2025	2,670.67	5,198.73
February 28, 2025	2,690.11	5,218.17
March 1, 2025	2,709.56	5,237.62
March 31, 2025	2,709.56	5,302.44

DISTRICT	PROPERTY TYPE
09-SHEPHERDSTOWN DIST	REAL

THIS STATEMENT IS FOR TAXES ASSESSED ON PROPERTY YOU OWNED ON JULY 1 OF THE PRECEDING YEAR. TAXES ON PROPERTY YOU OWN THIS JULY 1 WILL BE BILLED NEXT YEAR. PLEASE BRING ANY DISCREPANCIES TO THE ATTENTION OF THE COUNTY ASSESSOR.

TEAR OFF AND RETURN THIS PORTION WITH YOUR PAYMENT IF YOU ARE PAYING EITHER THE FIRST HALF OR THE FULL YEAR TAXES

PLEASE CIRCLE THE AMOUNT PAID

TO AVOID INTEREST CHARGES
PAY THE 1ST HALF BY OCTOBER 1
AND THE 2ND HALF BY APRIL 1

PLEASE INDICATE ANY ADDRESS CHANGES BELOW.

CASH OR ONE CHECK PER PAYMENT

STATEMENT OF TAXES DUE

PROPERTY TYPE	COUNTY	DISTRICT	ACCOUNT NO.	YEAR	TICKET NO.
REAL	JEFFERSON	09-SHEPHERDSTOWN DIST	00027159	2024	27286

PROPERTY DESCRIPTION	RATE	CLASS	ASSESSMENT	ASSESSMENT LESS EXEMPTION	HALF YEAR TAX
1 1/4 AC-DAY MAP/PARCEL: 9 0007 0002 0000	1.170600	2	6200	6200	36.29

JCH LANDMARKS COMMISSION
AMERICAN BATTLEFIELD TRUST
PO BOX 23
CHARLES TOWN WV 25414

RETAIN THIS SECTION FOR YOUR RECORDS

PLEASE REFER TO PAYMENT SCHEDULE BELOW WHEN MAKING PAYMENT **36.29**

MAKE CHECKS PAYABLE AND REMIT TO:

SHERIFF OF JEFFERSON COUNTY
P.O. BOX 9
CHARLES TOWN, WV 25414-0009

PLEASE READ THE BACK OF THIS STATEMENT CAREFULLY.
JEFFERSON COUNTY, WEST VIRGINIA
304-728-3220

NAME	COUNTY	ACCOUNT NO.	YEAR	TICKET NO.
AMERICAN BATTLEFIELD TRUST MAP/PARCEL: 9 0007 0002 0000	JEFFERSON	00027159	2024	27286

PAYMENT SCHEDULE - SECOND HALF

IF PAID BY:	2ND HALF	FULL YEAR
March 1, 2025	35.38	73.30
March 31, 2025	36.29	74.21
April 1, 2025	36.29	74.49
April 30, 2025	36.56	74.76

DISTRICT	PROPERTY TYPE
09-SHEPHERDSTOWN DIST	REAL

IF EITHER HALF IS NOT PAID BY APRIL 30TH, IT WILL BE PUBLISHED AS REQUIRED BY LAW WITH FEES ADDED

STATE	0.31
COUNTY CURRENT	16.43
SCHOOL CURRENT	24.06
SCHOOL PER IMPROVE.	3.32
SCHOOL EXCESS LEVY	28.46

THIS STATEMENT IS FOR TAXES ASSESSED ON PROPERTY YOU OWNED ON JULY 1 OF THE PRECEDING YEAR. TAXES ON PROPERTY YOU OWN THIS JULY 1 WILL BE BILLED NEXT YEAR. PLEASE BRING ANY DISCREPANCIES TO THE ATTENTION OF THE COUNTY ASSESSOR.

CASH OR ONE CHECK PER PAYMENT

NAME	COUNTY	ACCOUNT NO.	YEAR	TICKET NO.
AMERICAN BATTLEFIELD TRUST MAP/PARCEL: 9 0007 0002 0000	JEFFERSON	00027159	2024	27286

PAYMENT SCHEDULE - FIRST HALF

IF PAID BY:	1ST HALF	FULL YEAR
September 1, 2024	35.38	70.76
September 30, 2024	36.29	71.67
October 31, 2024	36.56	71.94
November 30, 2024	36.83	72.21
December 31, 2024	37.11	72.49
January 31, 2025	37.38	72.76
February 28, 2025	37.65	73.03
March 1, 2025	37.92	73.30
March 31, 2025	37.92	74.21

DISTRICT	PROPERTY TYPE
09-SHEPHERDSTOWN DIST	REAL

THIS STATEMENT IS FOR TAXES ASSESSED ON PROPERTY YOU OWNED ON JULY 1 OF THE PRECEDING YEAR. TAXES ON PROPERTY YOU OWN THIS JULY 1 WILL BE BILLED NEXT YEAR. PLEASE BRING ANY DISCREPANCIES TO THE ATTENTION OF THE COUNTY ASSESSOR.

TEAR OFF AND RETURN THIS PORTION WITH YOUR PAYMENT IF YOU ARE PAYING EITHER THE FIRST HALF OR THE FULL YEAR TAXES

PLEASE CIRCLE THE AMOUNT PAID

TO AVOID INTEREST CHARGES
PAY THE 1ST HALF BY OCTOBER 1
AND THE 2ND HALF BY APRIL 1

PLEASE INDICATE ANY ADDRESS CHANGES BELOW.

CASH OR ONE CHECK PER PAYMENT

AGENDA REQUEST FORM

www.jeffersoncountywv.org

Name: Laura Kuhn

Department or Organization: Fleet & Facilities Management

Estimation of amount of time needed for appointment: 10 minutes

Date Requested – 1st Choice: **August 1, 2024**
If a specific date is needed, please provide reason for specific date:

Date Requested – 2nd Choice:

Subject (*Wording to be placed on agenda*): **Request for Approval of the Courthouse Facilities Improvement Authority Grant Application**

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

I am seeking approval for the grant application to the Courthouse Facility Improvement Authority. The funds will be used to add an additional holding cell in the basement of the St. Margaret's Judicial Center. Currently, the county has only two holding cells to serve all courthouse facilities, which is insufficient given the number of concurrent cases handled by both Circuit and Magistrate Courts. This grant operates on an 80/20 funding basis, with the total project budget estimated at $50,000. The county's contribution will be $10,000.

Is this a funding request? Y/N NO – The 20% is available in my operating budget.
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*):
Move to approve the grant application to the Courthouse Facilities Improvement Authority and authorize the president's signature on the application.

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: LKuhn@jeffersoncountywv.org Phone Number: 304-728-3355

FOR COMMISSION STAFF USE ONLY – FINANCIAL IMPACT/RECOMMENDATION
not applicable

2024 – 22nd Grant Cycle

WVCFIA

West Virginia Courthouse
Facilities Improvement Authority

Preserving History.
Investing in the Future.

Application for Funding Assistance

Application Postmark Deadline: <u>September 27, 2024</u>

Contact Information:
Shelly L. Murray, Executive Director
2003 Quarrier Street, Charleston, WV 25311
Telephone (304) 558-5435
Cell (304) 380-4032
Email: shelly.murray@wvcfia.com
www.cfia.wv.gov

Courthouse Facilities Improvement Fund

Application for Funding Assistance - Instructions

The application must be completed in its entirety in order to be considered for funding. Focus your application on only ONE category. Incomplete applications will not be considered.

Each application shall consist of 7 tabs:

I. County Applicant Information and Category Selection
II. Define the Project
III. Describe the Proposed Improvements
IV. Project Budget
V. Historical Significance / SHPO contact
VI. Letters of Support
VII. Supporting Documents, including pictures

Application Review. The Authority staff shall receive all applications and date-stamp them. All grants shall stand as received on the grant deadline date. If an application is incomplete as of the deadline, it will not be considered for funding.

Draft Review: To take advantage of the Draft Review, an applicant may submit a completed application by September 9th to the CFIA. The application must be received in the CFIA office by September 9th to take advantage of this review, not postmarked by that date. Staff will review the submitted application and contact the Grant Manager to let them know if information is missing. Staff will not provide feedback on ways to improve the application, but simply on its completeness. Grants received after the Draft Review deadline must stand as received. Staff will NOT contact grant applicants to notify of missing information within two weeks of the postmark deadline.

Application Postmark Deadline: September 27, 2024

Total number of pages submitted should not exceed fifty (50) pages. Do NOT staple any part of your application. Upon completion, please forward the original application, with blue ink signatures, and two (2) copies (for a total of 3) to:

WV Courthouse Facilities Improvement Authority
2003 Quarrier Street
Charleston, WV 25311

Tab I. County Contact Information and Category Selection

1. County Applicant: Please list county name, complete mailing address, and general telephone number for county applicant.
   Jefferson County Commission
   PO Box 250
   Charles Town, WV 25414 **304-728-3284**

2. Project Director: Name, mailing address, email address and telephone number of individual responsible for the daily implementation of the project. This person **cannot** also be listed as the Authorized Official or the Fiscal Director.
   Laura Kuhn, Director
   Jefferson County Fleet & Facilities Management
   128 Industrial Blvd **304-728-3355**
   Kearneysville, WV 25430 **Lkuhn@jeffersoncountywv.org**

3. Grant Manager: Name, mailing address, email address and telephone number of the individual responsible for submitting quarterly progress reports should the project receive funding. This person will be the contact person regarding the project who will communicate with the CFIA Director, if funded.
   Laura Kuhn, Director
   Jefferson County Fleet & Facilities Management
   128 Industrial Blvd **304-728-3355**
   Kearneysville, WV 25430 **Lkuhn@jeffersoncountywv.org**

4. Fiscal Director: Name, mailing address, email address and telephone number of the individual responsible for the financial records of the project. This person **cannot** also be listed as the Project Director or the Authorized Official.
   Bessie Nelson, Budget Director
   Jefferson County Commission
   PO Box 250 **304-728-3355**
   Charles Town, WV 25414 **bnelson@jeffersoncountywv.org**

5. Authorized Official: Name, mailing address, email address and telephone number of County Commission President. This is the individual who would be authorized to enter into a contractual agreement.
   Stephen Stolipher, President
   Jefferson County Commission
   PO Box 250 **304-728-3284**
   Charles Town, WV 25414 **stolipherjcc@gmail.com**

6. Federal Employer's Identification Number (F. E. I. N. #):
   55-6000333

7. Are you applying for grant funds that will be applied to the main courthouse building?

   [X] **Yes**
   Jefferson County has two main courthouse buildings. The Historic Courthouse is located at 100 East Washington Street and the St. Margaret's Judicial Center is located across the street from the Historic Courthouse at 110 North George Street. The Historic Courthouse contains Circuit Court and the County Clerk. The St. Margaret's Judicial Center contains Circuit Court, Magistrate Court, and the Sheriff's Tax Office.

8. Provide a brief description of your construction project in the space below:

   We plan to renovate existing space in the basement of the St. Margaret's Judicial Center to add an additional holding cell to house defendants of criminal court proceedings. This will increase Jefferson County's court holding cells from two to three cells.

9. Applicants May Only Apply for Funding under <u>one</u> Category. Please place an X in the box next to the category for which you are requesting funding assistance.

<u>Project Categories:</u>

[X] Life Safety
[ ] Accessibility
[ ] Structural Improvements
[ ] Roofing
[ ] Electrical
[ ] Communications Cabling
[ ] Exterior Improvements
[ ] Interior Improvements
[ ] Mechanical (HVAC/Plumbing)
[ ] Doors and Windows
[ ] New Construction / Space

Tab II and Tab III should be consistent with the category that you have indicated above.

Tab II: Define the Project

- Is the project occurring at the main courthouse facility? If not, describe the facility.

Jefferson County has two main courthouse buildings. The Historic Courthouse is located at 100 East Washington Street and the St. Margaret's Judicial Center is located across the street from the Historic Courthouse at 110 North George Street. The Historic Courthouse contains Circuit Court. The St. Margaret's Judicial Center contains Circuit Court and Magistrate Court.

The grant funds we are applying for will be used at the St. Margaret's Judicial Center for an additional holding cell that serves both Courthouse buildings.

- Provide a general description of the building identifying all life safety concerns that exist.

The St. Margaret's Judicial Center, originally built in 1905, underwent a complete renovation in 1999. In 2017, the third floor received additional upgrades to accommodate a new Circuit Judge. The four-story building, including a basement, spans approximately 28,600 square feet and is constructed of masonry and wood.

The life safety issues for our courthouses are inadequate holding cells and prisoner transport between the Courthouse buildings.

- Describe the building life safety issue that is the basis for this grant application. Include photos documenting the concern.

The primary life safety issue prompting this grant application is the inadequate holding cell space in Jefferson County. Currently, there are only two holding cells with full restroom facilities, both located in the St. Margaret's Judicial Center. These cells accommodate defendants in criminal cases for proceedings in both courthouses. Additionally, there are two extremely small holding cells without restroom facilities, which are unusable due to their size and lack of amenities. Our plan is to use the grant funding to convert these two unusable cells into a single holding cell with restroom facilities.

Jefferson County is experiencing rapid growth, leading to an increase in criminal court cases. Recently passed legislation will increase the number of Magistrates and Circuit Court Judges in the county, further intensifying the need for additional holding cell space to accommodate the rise in concurrent court proceedings.

- Does the life safety issue present a current hazard to building occupants?

Yes. Frequent prisoner transfers for court appearances within Jefferson County's court buildings increase exposure to building occupants, thereby heightening safety risks for court personnel, bailiffs, and the public, as well as the prisoners themselves.

Additionally, Jefferson County is designated as a "High Intensity Drug Trafficking Area" by the Office of National Drug Control Policy. This status has led to threats of violence between defendants in drug-related cases. The inability to properly contain and separate these defendants presents a significant life safety issue for all building occupants.

- How will the safety of building occupants be improved once the project is completed?

With the addition of another holding cell, more prisoners can wait safely within the cells, reducing the need for frequent transfers through court and public areas due to insufficient holding space. This will lessen the exposure of building occupants to prisoners being moved throughout the buildings, thereby decreasing the risk of potentially dangerous or life-threatening situations.

- Has a local or state fire safety official documented the problem? If yes, attach any reports, citations, etc.

There has been no official documentation from local or state fire safety officials. However, this safety issue has been discussed extensively during safety and security meetings with court security personnel and the Jefferson County Sheriff. The Chief Court Bailiff, Circuit Judge, and Prosecuting Attorney for Jefferson County have all expressed their concerns for occupant safety and provided letters of support for the additional holding cell.

- Will this project correct all major life safety concerns? If no, describe other concerns that will remain.

No. We aim to address the issue of transporting prisoners from the basement holding cells of the St. Margaret's Judicial Center to the Historic Courthouse in the near future. Currently, prisoners must be escorted across a busy street to attend court in the Historic Courthouse, regardless of weather conditions. This walk, especially in icy conditions, poses a significant safety risk to prisoners, who are shackled and wearing slide-on shoes. It also presents a safety issue for the public and building occupants, increasing the likelihood of incidents.

Jefferson County is collaborating with an architectural and engineering firm on a space study for county buildings in Charles Town, including both court and non-court offices. By finding alternate space options for some offices, we hope to eventually add more holding cell space accessible to the Historic Courthouse or construct a sally port adjacent to it.

Tab III: Describe the Proposed Improvements

- Describe the proposed improvements.

We propose to renovate an existing space originally designed as holding cells. Currently, these cells are unusable due to their small size and lack of restroom facilities. Our plan involves demolishing the wall between the two cells to create one larger, more functional cell. We will install plumbing to provide a toilet and sink with drinking water. Given the basement location, the plumbing installation will be labor-intensive. Additionally, we will install a heavy-duty door with a detention lockset and heavy-weight detention hinges, and the windows will be glazed with impact-resistant Lexan.

- Provide information about the system or product that will be used to correct the building life safety deficiency. If possible, provide product literature and/or architectural drawings of the proposed improvements.

Heavy-duty doors with impact-resistant Lexan will be used. The sink/drinking water/toilet combination unit will be prison-grade stainless steel. A floor-mounted bench will be installed.

Tab IV. Project Budget Information

Attach an overall detailed budget for the proposed improvements. Consider the requirements listed within the "Special Conditions and Assurances" section of this application when developing your project budget. Include testing, design fees, demolition costs, construction costs, and a project contingency in the budget. Indicate whether the project is a phased project and what phase you are seeking funding for with this application.

1. Provide an estimated total cost of the proposed project:

   $50,000

2. Provide the amount of funding assistance requested (can not exceed $100,000):

   $40,000

3. Please list or attach a detailed project budget:

   - **Demolition** **$2,000**
   - **Plumbing (Labor & Materials)** **$25,000**
   - **Door & Glass (Labor & Materials)** **$15,000**
   - **Bench (Labor & Materials)** **$2,000**
   - **Miscellaneous Materials & Contingency** **$6,000**

Tab V. Historical Significance

1. Provide proof that SHPO has been contacted regarding your potential project. Provide a letter from SHPO, name of a contact person at SHPO or a general statement that explains your communication with SHPO.

   Letter to SHPO attached.

2. Attach a description of how the proposed project will impact the historic characteristics of the courthouse facility and how the project will either maintain or enhance the historic characteristics.

   The proposed project will not affect the historic characteristics of the courthouse facility. It will be located in the basement of the St. Margaret's Judicial Center, which is currently used for file storage and holding cells. There will be no alterations to the historic features of either of Jefferson County's courthouse buildings.

Department of Fleet & Facilities Management
128 Industrial Blvd
Kearneysville, WV 25430
304-728-3355
Laura Kuhn, Director

July 19, 2024

Susan M. Pierce
Deputy State Historic Preservation Officer
WV State Historic Preservation Office
Division of Culture & History
1900 Kanawha Blvd., East
The Culture Center
Charleston, WV 25305

RE: 22nd Cycle CFIA Grant – Jefferson County St. Margaret's Judicial Center Courthouse

Dear Ms. Pierce:

The County Commission of Jefferson County is in the process of applying for the 22nd cycle of courthouse improvement grants through the West Virginia Courthouse Facilities Improvement Authority. One of the requirements when applying for this grant is to contact the State Historic Preservation Office regarding our potential project.

If approved, Jefferson County proposes to use the grant funds to construct a new holding cell in the basement of the St. Margaret's Judicial Center located at 110 North George Street, Charles Town. This additional holding cell will be used for court proceedings at both the Historic Jefferson County Courthouse and the St. Margaret's Judicial Center. Currently, Jefferson County has only two usable holding cells. This is inadequate for our current and future needs. Jefferson County is rapidly growing. The legislature recently approved the addition of a 4th Magistrate and a second full-time Circuit Judge. Which means that there will be an increase in concurrent court proceedings. The lack of adequate holding cell space is a safety issue for Jefferson County.

Thank you for your consideration.

Sincerely,

Laura L. Kuhn

Laura L. Kuhn
Director

Tab VI. Letters of Support

Letters of Support are attached and were received from:

- **David M. Hammer, Circuit Court Judge**
- **Matthew L. Harvey, Prosecuting Attorney**
- **Tina Renner, Circuit Clerk**
- **Jesse W. Jones, Chief – Court Security**

STATE OF WEST VIRGINIA
23rd Judicial Circuit
Berkelely, Jefferson & Morgan

DAVID M. HAMMER
SUPERVISING JUDGE, JEFFERSON COUNTY
TEL: (304) 728-3237
FAX: (304) 728-3251

100 EAST WASHINGTON STREET
CHARLES TOWN, WV 25414
DAVID.HAMMER@COURTSWV.GOV

Courthouse Facilities
Improvement Authority

RE: *Life Safety Grant*
Jefferson County, West Virginia

Dear Administrator,

I write in support of Jefferson County's application for a Life Safety Grant to be used to create a third holding cell with restroom facilities. Jefferson County is a rapidly growing county and while such growth brings many benefits, it also brings its share of troubles.

Jefferson County is a designated "High Intensity Drug Trafficking Area" by the Office of National Drug Control Policy due to the influx street drugs and gang-related illegal drug distribution conspiracies. Conspiracies involve multiple defendants and as you might not be surprised to hear, there are sometimes threats of violent retribution against testifying defendants.

Jefferson County only has two holding cells. Obviously, we cannot put men and women in the same cell; but we also must be cautious about co-defendants being housed together regardless of gender. Likewise, we absolutely cannot house adult defendants within sight of juveniles. If we were only handling a few cases at a time, we could make do with only two holding cells. But last year, according to the West Virginia Supreme Court's 2022 Annual Statistical Report, there were 330 criminal case filings in circuit court and 2,338 criminal case filings in magistrate court. I do not mean to imply that all 2,668 criminal cases resulted in one or more defendants having to be held in one of our two holding cells, but many of the cases do require use of cell while defendants await an appearance before one of our two circuit judges or one of our three magistrate judges.

Our current strategy to maintain holding cell safety is to require more transports of prisoners from the Eastern Regional Jail in Berkeley County. But more transports require more correctional facility officers at the ERJ, more transport expense, delays of court proceedings, and frankly, more risk to guards, prisoners, and the public as we shuttle prisoners back and forth between Jefferson and Berkeley counties.

An additional holding cell will not solve all our life safety issues, but it will help us tremendously.

I ask that you approve Jefferson County's application for a Life Safety Grant knowing that the grant will be used for and accomplish its intended purpose.

Sincerely,

David M. Hammer, Judge
Jefferson County, West Virginia

cc via email: Chief Judge Steven Redding

OFFICE OF THE PROSECUTING ATTORNEY

MATTHEW L. HARVEY
Prosecuting Attorney of
Jefferson County, West Virginia

120 South George Street * P.O. Box 729 * Charles Town, West Virginia 25414 * Phone: (304) 728-3243
Criminal Fax: (304) 728-3293 * Civil Fax: (304) 728-3353 * paoffice@jeffersoncountywv.org * www.jcpawv.org

July 17, 2024

Ms. Laura L. Kuhn, Director
Department of Fleet & Facilities Management
Jefferson County Commission
128 Industrial Blvd.
Kearneysville, WV 25430

Re: Courthouse Facilities Improvement Authority (CFIA) grant request

Dear Ms. Kuhn:

I am the Prosecuting Attorney for Jefferson County, West Virginia and am writing to convey my strong support for the Courthouse Facilities Improvement Authority (CFIA) grant request.

I understand this grant will be used to convert unusable holding cells into usable holding cells with restroom facilities located in the basement of the St. Margaret's Judicial building. This will take us from two holding cells with facilities to 3 full holding cells.

As you are well aware, not having adequate holding cells is a major safety issue. This is a tremendous concern and I believe needs to be resolved as soon as possible.

Please let me know if you wish to discuss my support of this grant further. Thank you and I look forward to follow-up conversations.

Sincerely,

Matthew L. Harvey
Prosecuting Attorney

STATE OF WEST VIRGINIA
JEFFERSON COUNTY CIRCUIT/FAMILY COURT CLERK
TINA RENNER

P.O. BOX 1234
CHARLES TOWN, WV 25414

304-728-3231 (Phone)
304-728-3398 (Fax)

July 15, 2024

Laura L. Kuhn
Director
Department of Fleet & Facilities Management
Jefferson County Commission
128 Industrial Blvd.
Kearneysville, WV 25430

Ms. Kuhn,
It has been brought to my attention that there is an opportunity to have three full holding cells in the St. Margaret's Judicial Building. Converting the unusable holding cell into a usable unit with bathroom facility is not only important for the number of persons it can maintain but most important a huge safety issue. Two Bailiffs must be always with one prisoner especially needed to use the facilities. Once the upgrade is made to have three full holding cells with facilities it will make the Bailiff's job much easier than to have to escort the prisoner to a complete holding cell if one is available.

Please see if there is anything that can be done to make this happen as soon as possible.

Thank you,

Tina Renner
Circuit Clerk of Jefferson County WV
119 N. George St.
Charles Town WV 25414
Phone: 304-728-3231 ext. 1401

Office of Sheriff and Treasurer of Jefferson County

Law Enforcement Office
102 Industrial Blvd.
Kearneysville, WV 25430
304-728-3205
Fax 304-728-3299

Tax Office
PO Box 9
Charles Town, WV 25414
304-728-3220
Fax 304-728-4034

Animal Control Office
161 Poor Farm Road
Kearneysville, WV 25430
304-728-3289
Fax 304-728-4889

July 15, 2024

TO: Court Facilities Improvement Authority

FROM: Chief Jesse W. Jones, Jefferson County, WV Court Security

RE: Life Safety Grant Jefferson County, WV

I am writing this letter in support of Jefferson County's application for a Life and Safety Grant to be used to create an additional holding cell with restroom facilities. Holding cells with restroom facilities are necessary when housing inmates for several hours prior to and after their judicial hearings. Inmates normally spend up to 4 plus hours in our temporary holding cells during this process.

The Eastern Regional Jail (ERJ) Authority located in Berkeley County, WV is responsible for transporting all incarcerated inmates to and from their scheduled court appearances. Typically here in Jefferson County, WV inmates scheduled for court before noon arrive around 8:30 am. They are normally picked up to be returned back to the ERJ between 12:30 and 1:00 pm. If there are inmates scheduled for hearings that afternoon, the ERJ will bring those individuals down when picking up the inmates dropped off earlier that morning. The afternoon inmates are usually picked up by no later than 4:30 pm.

The Jefferson County Judicial Complex only has two holding cells utilized to confine inmates for any length of time. Both holding cells are approximately 8' x 10 ½ feet each equipped with a sink, drinking water and toilet and will accommodate 4 or 5 inmates per cell comfortably. It's not uncommon to have 4 to 6 adult male inmates in one holding cell and 2 or 3 adult female inmates in the second holding cell at the same time. This is manageable under normal circumstances.

However, as you are probably well aware things are not always normal and there are times we have to adapt to the circumstances presented to us. Often times we receive inmates designated by the ERJ as "*lock downs*", which are those individuals to be isolated from other inmates because they have committed a violent act while incarcerated at the ERJ or "*keep aways*", those individuals that cannot be housed with other inmates for their own safety, this would

also include those inmates having mental or physical limitations or disabilities, elderly inmates, or those having mobility issues and need a wheelchair, etc.

There are also other considerations such as but not limited to; receiving inmates that are *co-defendants* which cannot be housed together or within sound of each other and *juveniles* which obviously cannot be housed within sight or sound of adult inmates.

Approximately 6 plus years ago there was an additional "3rd holding cell" constructed within our holding cell area because of the various reasons mentioned above. This particular cell measured approximately 9 ½ feet by 8 ½ feet However, there was no provision for running water, no drinking water, no sink and no toilet. This would be commonly considered a "dry cell".

Additionally, there was a dividing wall (drywall) constructed through the middle of this particular holding cell which then divided it into two very small cells measuring approximately 4 ½ feet wide by 8 ½ feet deep. Since then there has never been any attempt to correct this inadequate, "dry cell" which makes this particular holding cell almost worthless for us to house an inmate for any length of time.

My recommendation would be to remove the dividing wall barrier dividing the 3rd holding cell and restore the same back to its original size. Then provide restroom facilities, a sink and drinking water. This would greatly assist us in housing inmates during extended periods of time.

In comparison, the Berkeley County, WV Judicial Complex has 13 holding cells in their basement area (2 for juvenile males, 2 for juvenile females, 3 for adult females and 6 for adult males). Additionally, the Berkeley County Judicial Complex has multiple holding cells on each floor serving their Family Court, Magistrate Court and Circuit Court totaling another 15 holding cells. There are some "dry cells" among those mentioned in this paragraph.

The Morgan County, WV Judicial Complex has a total of 5 holding cells, 1 on the first floor, 2 on the second floor and 3 on the third floor, one of which is a "dry cell."

As you can see, Jefferson County, WV falls far short in comparison with its two closest neighboring counties in West Virginia when it comes to adequate holding cells for a Judicial Complex. Therefore, I would ask that you approve Jefferson County's application for a Life Safety Grant. Thank you in advance for your consideration regarding this matter.

Respectfully,

Jesse W. Jones, Chief

Jefferson County, West Virginia Court Security

Tab VII. Supporting Documents

- **Statement of Need**
- **Resolution**

22st Grant Cycle Application – WV Courthouse Facilities Improvement Authority

Statement of Need

Jefferson County is seeking grant funding for the construction of an additional holding cell in the St. Margaret's Judicial Center. Currently, the county has two holding cells located in the center, used for court proceedings at both the St. Margaret's Judicial Center and the Historic Jefferson County Courthouse.

We propose renovating two existing holding cells that are currently inadequate and unusable due to their small size and lack of restroom facilities, sinks, or drinking water. Our plan involves removing the center wall to create one larger, functional cell equipped with bathroom facilities.

Jefferson County is experiencing rapid growth, which places increasing strain on our court systems. To accommodate this growth, the county will soon acquire a fourth magistrate and will become its own judicial circuit with two full-time Circuit Judges. Our court systems are already extremely busy, and with only two holding cells, Court Security personnel must strategically move prisoners in and out of cells and court areas to accommodate their court schedules throughout the day. This movement of prisoners presents a danger to building occupants, the public, security personnel, and the prisoners themselves.

The inadequate cell space also poses problems when prisoners cannot be housed together. Juveniles cannot be held within sight of adults, and some prisoners need to be isolated from others due to safety issues. Additionally, genders and co-defendants must be separated.

This is a significant life safety issue, and we hope this grant application is favorably considered. The addition of this holding cell will create a safer environment for all building occupants. Please refer to the letters of support from court personnel affected by this safety issue.

Thank you for your consideration.

Signature Page

Provide the signature and printed name of the Authorized Official (County Commission President) and the names, signatures, official positions (of elected officials) whose areas of responsibility are affected by the requested improvements. For clarification purposes, the signatures could be those of the Circuit Judge, Sheriff, Circuit Clerk, Assessor, County Clerk, Magistrate, Family Court Judge, Prosecuting Attorney, or any combination depending on the improvements anticipated. The County Administrator/Manager may not sign as the Authorized Official. The Commission President must sign this page.

Stephen Stolipher, President - Jefferson County Commission

Signature and Position/Title – Printed Name

Signature and Position/Title – Printed Name

Signature and Position/Title – Printed Name

Signature and Position/Title – Printed Name

Signature and Position/Title – Printed Name

Signature and Position/Title – Printed Name

RESOLUTION

The County Commission of Jefferson County met on Thursday, August 1, 2024 with a quorum present and passed the following resolution.

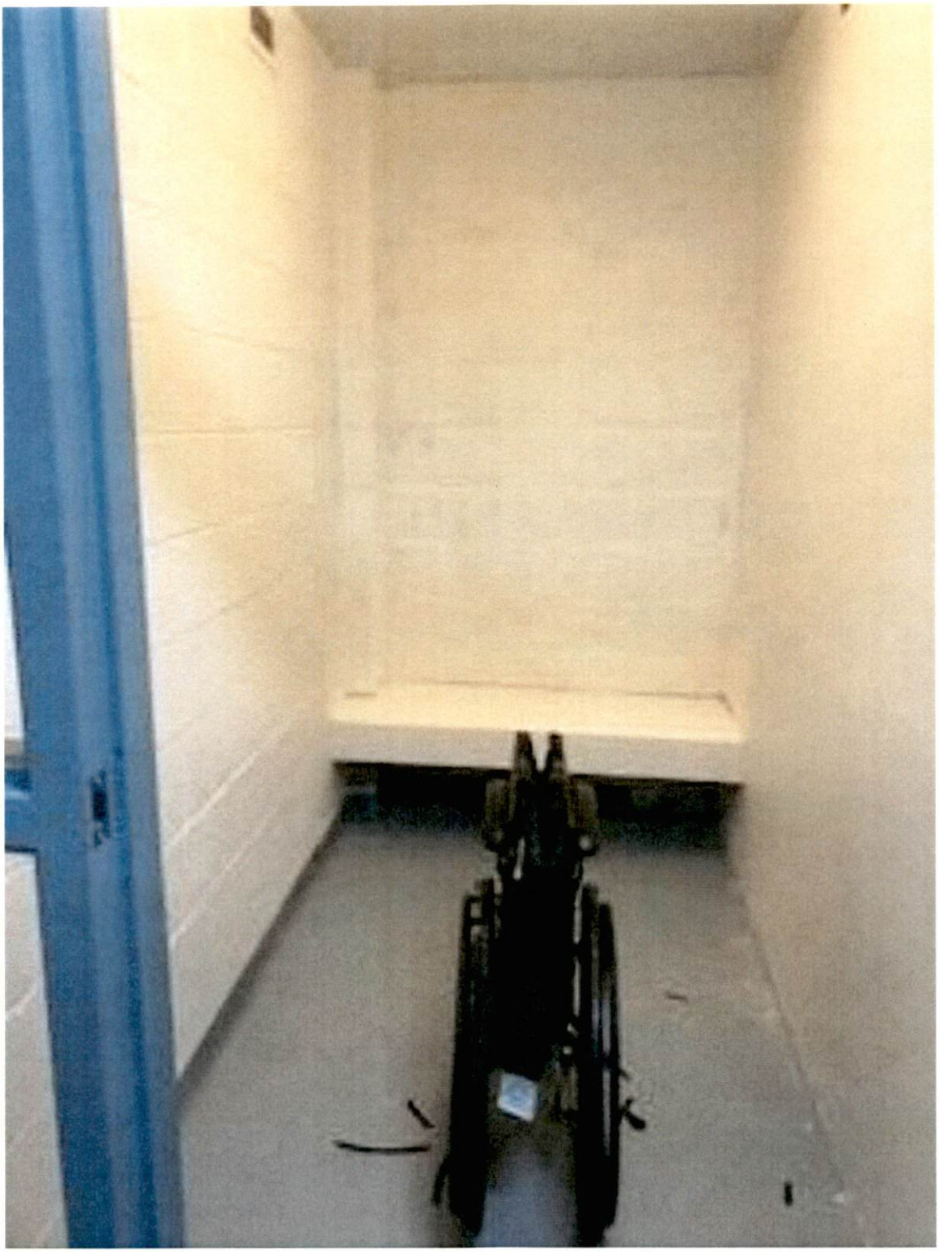
Be it resolved that the County Commission of Jefferson County hereby authorize Stephen Stolipher, president of the County Commission of Jefferson County, to act on its behalf to enter into a contractual agreement with WV Courthouse Facilities Improvement Authority to receive and administer funds pursuant to provisions of the WV Courthouse Facilities Improvement Fund program.

Signed: _____

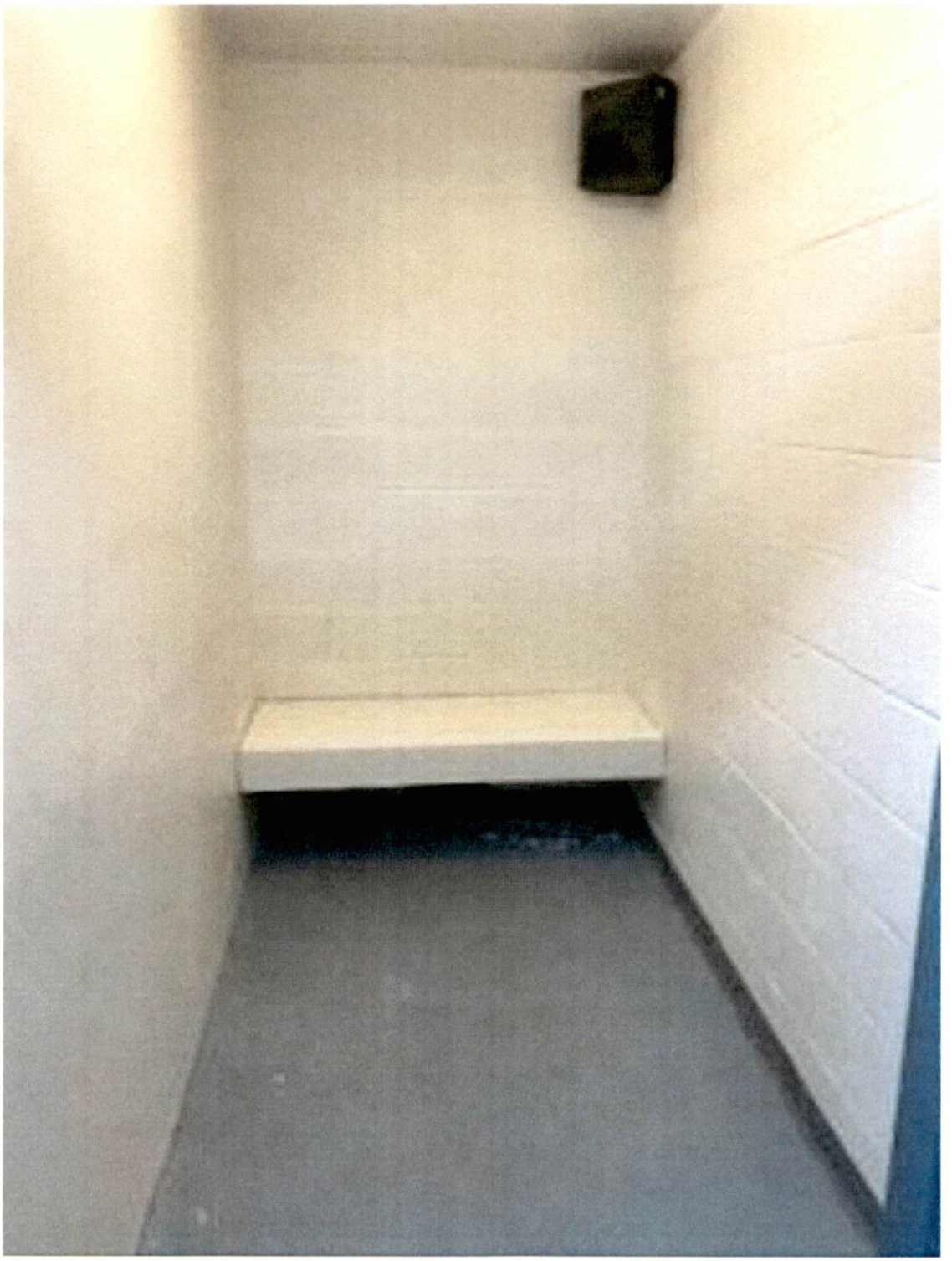
County Clerk



This is the outside view of the two unusable holding cells.



Cell A - Unusable Cell



Cell B - Unusable Cell

AGENDA REQUEST FORM

www.jeffersoncountywv.org

Name: **Jessica James, Assistant Deputy County Administrator**

Department or Organization: **Jefferson County Commission**

Estimation of amount of time needed for appointment: **15 minutes**

Date Requested – 1st Choice: **August 1, 2024**
If a specific date is needed, please provide reason for specific date:

Date Requested – 2nd Choice:

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

1. **Years of Service awards**
2. **Approval of Promotion – Deputy County Administrator**
3. **Approval of employee status change – part-time to full-time – Department of IT/GIS**
4. **Approval of lateral employee transfer**
5. **Approval to advertise – clerk of administration, finance, and human resources – County Commission administration**
6. **Approval to advertise – zoning administrator position – Department of Engineering, Planning, and Zoning**
7. **Approval to advertise – CAD administrator position – Department of Emergency Communications**

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

1. Presentation of certificates for employee years of service – no action needed.

2. Requesting the promotion of Roger Goodwin from Director/Chief County Engineer to Deputy County Administrator/Director/Chief County Engineer

3. Tyler Amick has worked with the Information Technology department part-time since 2019. Mr. Amick has demonstrated the ability to perform all the functions related to the IT Support/Helpdesk Technician Level II requirements and has been a tremendous asset to the department. Mr. Amick was recently awarded recognition by the Jefferson County Commission for his dedication to excellent constituent relations due to his help coordinating and managing the audio-visual operations for last month's Shepherdstown community town hall on solar development. Tyler has shown an outstanding level of performance and growth in his role with the Jefferson County IT department, and is a very valuable resource for the county. (job description attached).

4. Sorayda Pitts, current administrative assistant with the County Commission office, will be transferring to a recent opening for office assistant with the Department of Fleet and Facilities Management. As this is a lateral transfer, Ms. Pitts will retain the same salary, leave, and benefits provided in her current position (office manager job description attached).

5. The administrative assistant position within the County Commission office has been reclassified and updated to reflect additional duties, including finance and human resource support and grants management. This position is a grade V, 80-hour potion (job description attached).

6. Due to a recent resignation within the Department of Engineering, Planning, and Zoning, we're requesting the approval to advertise the position of zoning administrator. This position is a grade V, 80-hour position (job description attached).

7. We're requesting the approval to advertise the CAD administrator position within the Department of Emergency Communications. This position is a grade VI, 80-hour position (job description attached).

Is this a funding request? Y/N - NO – no funding requested or necessary
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*):

- ***I move to approve the promotion of Roger Goodwin from Director/Chief County Engineer to Deputy County Administrator/Director/Chief County Engineer with an annual pay of $144,264.28 and to approve an external budget transfer of $11,665.00 from 401 County Commission (Personnel Services) to 440 Engineering (Personnel Services) to cover the cost of the promotion and associated benefits.***

- ***I move to approve the hire of Tyler Amick as a full-time, 80-hour IT Support/Helpdesk Technician Level II, at a salary of $47,500, effective August 1, 2024.***

- ***I move to approve the lateral transfer of Ms. Sorayda Pitts from administrative assistant II in the County Commission department to office assistant in the Fleet and Facilities Management department, at a salary of $41,529, effective August 2, 2024.***

- ***I move to approve the reclassification and advertisement of the position of the clerk of administration, finance, and human resources for the office of the County Commission, as presented.***

- ***I move to approve the advertisement of the position of zoning administrator for the Department of Engineering, Planning, and Zoning, as presented.***

- ***I move to approve the advertisement of the position of CAD administrator for the Department of Emergency Communications, as presented.***

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: Jessica James
Email address: jjames@jeffersoncountywv.org Phone Number: 304-728-3282

FOR COMMISSION STAFF USE ONLY – FINANCIAL IMPACT/RECOMMENDATION
not applicable

Jefferson County Government
FY2024-2025 Annual Salaries Effective 7/1/2024

(Paid Bi-weekly Based on Hours Worked per Period)

5% COLA, No Merit FY25 **Revised 06-06-2024**

New Grade	Bi-Wkly Hrs	Annual Minimum (expected)	Annual Maximum (expected)	New Range	Per Hour Minimum	Per Hour Maximum	% Between Grades
1	70	25,084	40,134	60.0%	13.7824	22.0518	
	80	28,667	45,868	60.0%	13.7824	22.0518	
2	70	31,206	49,929	60.0%	17.1460	27.4335	24.4%
	80	35,664	57,062	60.0%	17.1460	27.4335	24.4%
4	70	37,327	59,724	60.0%	20.5095	32.8153	8.9%
	80	42,660	68,256	60.0%	20.5095	32.8153	8.9%
5	70	43,448	69,517	60.0%	23.8725	38.1961	16.4%
	80	49,655	79,448	60.0%	23.8725	38.1961	16.4%
6	70	50,316	80,506	60.0%	27.6461	44.2338	15.8%
	80	57,504	92,006	60.0%	27.6461	44.2338	15.8%
7	70	54,087	86,539	60.0%	29.7181	47.5490	7.5%
	80	61,814	98,902	60.0%	29.7181	47.5490	7.5%
8	80	80,179	128,286	60.0%	38.5476	61.6762	29.7%
9	80	92,424	147,879	60.0%	44.4347	71.0957	15.3%
10	80	116,909	187,055	60.0%	56.2064	89.9304	26.5%

Jefferson County Sheriff's Deputies

	Uncertified	Certified						
DEPUTY	53,550	55,125				25.7452	26.5024	
		80	61,582	92,374	50.0%	29.6069	44.4104	15.0%
CORPORAL		80	67,741	101,611	50.0%	32.5676	48.8514	10.0%
SERGEANT		80	74,515	111,772	50.0%	35.8244	53.7366	10.0%
LIEUTENANT		80	81,221	121,832	50.0%	39.0486	58.5729	9.0%
CAPTAIN		80	87,719	131,578	50.0%	42.1725	63.2587	8.0%
CHIEF DEPUTY		80	94,736	142,104	50.0%	45.5463	68.3194	8.0%

Jefferson County Commission

IT Support/Helpdesk Technician Level 2

Reports To: Director of Information Technology

POSITION SUMARY

The IT Support/Helpdesk Technician Level 2 will be the second level of contact and problem resolution for a hardware, software and application problems. This is an expanded technical position that will support users and perform network administration tasks throughout the Jefferson County Commission and component agencies when required.

ESSENTIAL FUNCTIONS

*To perform this job successfully, an individual must be able to perform each essential duty satisfactorily. Reasonable accommodations may be made to enable qualified individuals with disabilities to perform the essential functions.

Essential Functions

- Answer support requests that come in via phone calls, emails and the SpiceWorks ticketing system.
- Perform level 1 and 2 resolutions in support of customer networked environments. Examples include desktops, servers, client/server and web based applications, and common peripherals such as smart phones, printers, and scanners.
- Perform system administration tasks, adds/changes/moves of user and computer accounts, directory permissions adjustments.
- Accurately and promptly document issues and requests from customers at the time of ticket submission and during the course of support activities.
- Work effectively alone and with the team.
- Respond to scheduled client issues promptly.
- Perform issue and problem resolution remotely, on site, or by providing clear instructions to end users as needed.
- Collaborate with colleagues and other resources in support of complex issues.
- Manage and update various client/server applications, escalate to Level 3 technical support or/ director or vendor support as necessary.
- Coordinate warranty hardware repairs with vendors.
- Install and upgrade desktop and server related software and hardware

Basic Qualifications

- At least 2 years' experience supporting and implementing networked computer systems in a business environment.
- Excellent Customer Service focus, communications skills via phone, email and in person.
- Ability to work alone and in a team environment.
- Excellent analytical and troubleshooting skills.
- Ability to deal with frustrated callers on occasion.
- Demonstrated ability to quickly learn new applications, systems and requirements.
- Understanding of call flow process, call handling, call priorities and service level agreements.
- Maintain and update documentation of issues, applications and systems as these occur.
- Knowledge of Windows based server and desktop operating systems.
- Maintain regular, timely contact with customers, ISP's and vendors in support of customers and their systems.
- Knowledge and practical experience in the use and application of computer software packages such Microsoft Office, Tyler Technologies, Judicial Dialogue, IBM iSeries, Shortel/Mitel applications and other software and communications packages.
- Ability to understand customer needs and to initiate and implement strategies to address them as well as communicate the technical information effectively and politely to non-technical individuals
- Must be able to lift 50 lbs.
- Valid driver's license.
- One or more technical certifications such as A+, MCP, MCSE, MCSA, CCNA and the like.
- Knowledge of Firewall, Router and VMWare experience are a necessary part of this position.

Minimum Qualifications

- Associates degree or pursuit of same.
- CompTIA Network/Security or equivalent training and certification.

Supervisory Responsibility

This position has no supervisory responsibilities.

Physical Demands

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.

While performing the duties of this job, the employee is regularly required to talk and hear. The employee is frequently required to sit; stand; walk; use hands to finger, handle, lift or feel; and reach with hands and arms. This individual must occasionally lift and/or move up to 50 pounds, and be able to crawl under equipment such as desks, tables, and other similar office furniture.

Work Environment

This job operates in a professional office environment. The role routinely uses standard office equipment such as computers, phones, copiers, printers and fax machines.

Position Type/Hour of Work

This is a full-time position. Hours of work are Monday through Friday, 9:00AM-5:00PM, 40 hours per week. Occasional weekend/after-hours work.

Other Duties

Please note this job description is not designed to cover or contain comprehensive listing of activities, duties or responsibilities that are required of the employee for this job. Duties, responsibilities and activities may change or be assigned at any time.

Changes/Updates

This positions functions, demands and responsibilities may be amended at any time to fit ever evolving department responsibilities and tasks.

Jefferson County, West Virginia
Job Description

Position Title:	Clerk of Administration, Finance, and Human Resources	**Grade Level:**	5
Department	County Commission Administration Office	**Date:**	08/01/2024
Reports to:	County Administrator and the directors of Finance and Human Resources	**FLSA Status**	Exempt

Statement of Duties: The employee performs support services for Administration, Finance, and Human Resources. Employee is required to perform all similar or related duties.

Supervision Required: The employee will receive supervision under the County Administrator and the directors of Finance and Human Resources.

Supervisory Responsibility: The employee, as a regular and continuing part of the job, does not regularly supervise other County employees.

Confidentiality: Employee has access to confidential information obtained during the performance of regular position responsibilities such as client or department records. The ability to maintain confidentially is an important component of the position.

Accountability: Consequences of errors, missed deadlines or poor judgment may include adverse public relations, monetary loss, legal repercussions, and jeopardize programs.

Judgment: Numerous standardized practices, procedures, or general instructions govern the work and in some cases, may require additional interpretation. Judgment is needed to locate, select, and apply the most pertinent practice, procedure, regulation or guideline.

Complexity: The work is dynamic and may consist of varying and establishing standardized practices, procedures, regulations, or guidelines.

Work Environment: The work environment involves everyday discomforts typical of offices, with occasional exposure to outside elements. Noise or physical surroundings may be distracting, but conditions are generally not unpleasant. Employee may be required to work beyond normal business hours to attend evening meetings.

Nature and Purpose of Public Contact: Relationships with co-workers and the public involving frequent explanation, discussion, or interpretation of practices, procedures, regulations, or guidelines to render service, plan or coordinate work efforts, or resolve operating problems. Other regular contacts are with service recipients and employees of outside organizations such as vendors, banks, and contractors. More than ordinary courtesy, tact, and diplomacy may be required to resolve complaints or deal with uncooperative or uninformed persons.

Occupational Risk: Duties of the job present little potential for injury. Risk exposure is similar to that found in typical office settings.

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.

Jefferson County, West Virginia
Job Description

1. Provide administrative support to the County Administrator, Director of Finance, and Director of Human Resources.

2. Serves the public through answering telephone calls, greeting visitors to the County Commission office and responding to inquiries from County offices and members of the public.

3. Takes and records minutes of meetings; prepares minutes, reports and agendas for meetings of the County Commission, other County departments and committees, other special meetings; attends night meetings; ensures the accurate and timely uploading of minutes to the County website.

4. Performs secretarial and administrative duties including, but not limited to, preparing correspondence, processing paperwork related to county functions, data entry, preparing purchase orders, faxing, photocopying, picking up and delivering mail, filing, and ordering supplies and equipment.

5. Assists in the yearly budget process, and organizes related documents and correspondence for the department.

6. Acts as grant administrator for the County.

7. Maintains accurate and up-to-date human resource files, records, and documentation.

8. Answers frequently asked questions from applicants and employees relative to standard policies, benefits, hiring processes, etc; refers more complex questions to appropriate senior-level HR staff or management.

9. Maintains the integrity and confidentiality of human resource files and records.

10. Assists with the processing responses to FOIA requests and ensures that all requests are updated in the Secretary of State's FOIA database.

11. Other duties as assigned.

Recommended Minimum Qualifications:

Education and Experience: Associate's degree (bachelor's degree preferred), with three to five (3-5) years of related work experience**;** or any equivalent combination of education, training and experience that provides the required knowledge, skills, and abilities to perform the essential functions of the job.

Requirements: Driver's license

Preferred: Notary Public, SHRM certification, budget and/or accounting certifications

Knowledge, Abilities and Skill

Knowledge: Common policies, practices and procedures of the department and office operations; laws and regulations pertinent to position functions. Working knowledge of the Internet in support of department operations.

Abilities: Ability to interact effectively and appropriately with the public and other personnel, perform multiple tasks and maintain confidential information.

Skills: Proficient personal computer skills, mathematical skills, recordkeeping and clerical skills, written and oral communication skills. Effective customer service skills.

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 Demands: 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 books, office equipment and computer paper.

Motor Skills: Duties are largely mental rather than physical, but the job may occasionally require minimal motor skills for activities such as moving objects, operating a telephone system, computer and/or most other office equipment, typing and/or word processing, filing, and sorting.

Visual Demands: Visual demands include constantly reading documents for general understanding and for analytical purposes, routinely reviewing non-written materials such as instrumentation for analytical purposes.

Jefferson County, West Virginia
Job Description

Position Title:	Zoning Administrator	**Grade Level:**	V
Department	Zoning Department	**Date:**	April 16, 2013
Reports to:	Director of Planning and Zoning	**FLSA Status**	E

Statement of Duties: This position is responsible for the administration and enforcement of the Zoning Ordinance and Subdivision Regulations and other regulations related to land use and land development. Other responsibilities may include the direct or indirect supervision of other staff members engaged in administration and enforcement of the Zoning Ordinance, as well as site plan and development project review and approval processes. This position oversees and supervises all aspects of the administration of the County Zoning and Land Development Ordinance. The Zoning Administrator also works under the guidance of State and Federal regulation, and County ordinances, regulations, policies and procedures.

Supervision Required: Employee works under the administrative direction of the Director of Engineering, Planning, and Zoning to enforce the Zoning and Land Development Ordinance and administer planning and zoning related functions for the County. Employee works from County policies and objectives; individual establishes short-range plans and objectives, own performance standards and assumes direct accountability for department results; and is the lead staff for the Zoning Department. Consults with supervisor only where clarification, interpretation, or exception to County policy may be required. The employee is responsible for recommending the development and implementation of departmental policies, goals, objectives and budgets. The employee is also expected to attempt to resolve conflicts which arise and coordinate with others as necessary.

Supervisory Responsibility: Employee, as a regular and continuing part of the job, leads clerical staff in accomplishing assigned work and also performs non-supervisory work that is usually of the same kind of levels as is done by the group lead. The work leader is responsible to his/her supervisor for assuring that the work assignments of other workers are carried out by performing duties which typically consist of most of the following: distributes and balances workload among employees in accordance with established workflow and job specialization; assures timely completion of work; instructs clerical staff in specific tasks or explains work methods to be employed and indicated applicable reference material and guideline; checks work progress and reviews completed work to see that instructions have been carried out; answers questions and resolves problems that arise in the work; provides on-the-job training to new employees; reports to the supervisor on disciplinary problems; performance and training needs of employee; resolves simple, informal complaints of employees and refers others to the supervisor. Provides immediate supervision up to two full time clerical staff. Employee assigns, checks and reviews work which has standardized procedures. Supervisory responsibilities includes direct accountability for work results. Provides input when subordinates are evaluated, disciplined or trained by the department head. Work is subject to unpredictable fluctuations.

Confidentiality: Employee has access to confidential information of the department including law suits and client records.

Accountability: Consequences of errors, missed deadlines or poor judgment may include time loss, adverse public relations, labor/material loss, jeopardize programs and legal repercussions.

Judgment: The work requires examining, analyzing and evaluating facts and circumstances surrounding individual problems, situations or transactions, and determining actions to be taken within the limits of standard or accepted practices. Guidelines include a large body of policies, practices and precedents which may be complex or conflicting, at times. Judgment is used in analyzing specific situations to determine appropriate actions. Employee is expected to weigh efficiency and relative priorities in conjunction with procedural concerns in decision making. Requires understanding, interpreting and applying federal, state and local regulations.

Complexity: The work consists of the practical application of a variety of concepts, practices and specialized techniques relating to a professional or technical field. Assignments typically involve evaluation and interpretation of factors, conditions or unusual circumstances; inspecting, testing or evaluating compliance with established standards or criteria; gathering, analyzing and evaluating facts or data using specialized fact finding techniques; or determining the methods to accomplish the work.

Work Environment: The work environment involves everyday discomforts typical of indoor environments such as office settings, with infrequent exposure to outside elements. Noise or physical surroundings may be distracting, but conditions are generally not unpleasant.

Nature and Purpose of Public Contact: Relationships are constantly with co-workers, the public, groups and/or individuals such as civic leaders, peers from other organizations, representatives of professional organizations, and the news media. The employee serves as a spokesperson or recognized authority of the organization in matters of substance or considerable importance. The employee works on behalf of the department to communicate departmental practices, procedures, regulations or guidelines. May be required to discuss controversial matters where tact is required to avoid friction and obtain cooperation.

Occupational Risk: Duties of the job present little potential for injury. Risk exposure is similar to that found in typical office settings. Work is performed under tight deadlines at times.

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. Responsible for the Administration, Enforcement and Interpretation of the County Zoning and Land Development Ordinance.

2. Review and evaluate all Site Plans and Subdivision Plats, including Concept Plans, and environmental assessments/determinations, for conformance with the County Zoning and Land Development Ordinance.

3. Evaluate zoning certificates, information requests, and subdivision proposals and projects for zoning code compliance, conformance to comprehensive plan, and land use development regulations and prepare written documentation of responses.

4. Act as lead staff liaison for the Board of Zoning Appeals, preparing and presenting staff reports on all actionable items, providing relevant background and Zoning and Land Development Ordinance references, and supervising clerical staff functions for the BZA.

5. Review Conditional Use Permit and Special Exception applications for completeness. Facilitate the public through the application and public hearing process with the Board of Zoning Appeals.

6. Prepare staff summaries and recommendations on development proposals as needed for presentation at various meetings.

7. Maintain a log of Zoning Ordinance and land use interpretations and policies for future reference.

8. Enforce code violations with the assistance of the Ordinance Compliance Officer and with the assistance of County Prosecuting Attorney.

9. Interpret and advise the public and development community on development activities, including participating in Pre-proposal Conferences (PPCs) requiring land use and zoning interpretation and preparing written responses.

10. Direct personnel engaged in publication of legal notices, and notification of adjacent property owners or affected agencies or organizations with regard to Board of Zoning Appeals land development matters in accordance with County, State and local regulations.

11. Collaborate with professional staff in preparation of amendments to any ordinances related to land use, land development standards and processes. Recommend amendments to provide clarity of intent and to support Comprehensive Plan recommendations.

12. Collaborate with professional staff in revisions or updates to the County Comprehensive Plan and in any special area planning studies or activities.

Recommended Minimum Qualifications:

Education and Experience: Bachelor's degree from an accredited college or university with three to five (3-5) years related work 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: Valid driver's license required. Member in good standing of the American Institute of Certified Planners (AICP) preferred.

Knowledge, Abilities and Skill

Knowledge: Common principles and theories related to planning and zoning laws; department and office operations; laws and regulations pertinent to position functions; working knowledge of the Internet in support of department operations.

Abilities: Supervise, assign, and evaluate the work of employees. Ability to read plans, and enforce ordinances.

Skills: Good writing and oral presentation skills, record keeping, and time management skills are required. Effective customer service skills.

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 Demands: Work requires some agility and physical strength, such as moving in or about construction sites or over rough terrain, or standing or walking most of the work period. Occasionally, work may require lifting heavy objects and carrying them. There may be need to stretch and reach to retrieve materials. Usually, the work will require extended physical effort over a significant portion of the work day.

Motor Skills: Duties are largely mental rather than physical, but the job may occasionally require minimal motor skills for activities such as moving objects, operating a telephone system, computer and/or most other office equipment, typing and/or word processing, filing, and sorting.

Visual Demands: Visual demands include constantly reading documents for general understanding and for analytical purposes.

Jefferson County
Job Description

Position Title:	CAD Administrator	**Grade Level:**	VI
Department	Emergency Communications	**Date:**	7/1/2022
Reports to:	Director of Communications	**FLSA Status**	Non-Exempt

Statement of Duties: Employee manages the Jefferson County Integrated Public Safety Computer Systems to include the software, hardware and associated network infrastructure for the County and its law enforcement, fire, and EMS response agencies. Provides evaluation of systems and recommendations for patches and upgrades; manages upgrades of hardware and software; interfaces with vendors for support, updates and training; and manages the knowledgebase and provides assistance to user agencies on use of systems. Works with County IT staff in coordination with other systems integration. Employee is required to perform all similar or related duties.

Supervision Required: Works under the general direction of the Communications Director. Employee plans and carries out the regular work in accordance with standard practices and previous training, with substantial responsibility for determining the sequence and timing of action and substantial independence in planning and organizing the work activities. The employee is expected to solve, through experienced judgment, most problems of detail or unusual situations by adapting methods or interpreting instructions to resolve the particular problem. Instructions for new assignments or special projects usually consist of statements of desired objectives, deadlines and priorities. Technical and policy problems or changes in procedures are discussed with supervisor, but ordinarily the employee plans the work, lays it out and carries it through to completion independently. Work is generally reviewed only for technical adequacy, appropriateness of actions or decisions, and conformance with policy or other requirements; the methods used in arriving at the end result are not usually reviewed in detail.

Supervisory Responsibility: Employee, as a regular and continuing part of the job, *assists other workers* in accomplishing assigned work and also performs non-supervisory work that is usually of the same kind and levels as is done by the group lead. The employee is charged mainly with ensuring systems management and proper use of system versus personnel management. Should any employee's assigned to work subordinate to the CAD Administrator either temporarily or on a permanent basis will require the CAD Administrator to supervise personnel.

Confidentiality: Employee has access to confidential information of the department, including personnel files, criminal investigations, client records, department records and system records and logs.

Accountability: Consequences of errors, missed deadlines or poor judgment may include time loss, adverse public relations, jeopardize programs, monetary loss, labor/material costs, danger to public health/safety, officer safety, and legal repercussions.

Judgment: Numerous standardized practices, procedures, or general instructions govern the work and in some cases, may require additional interpretation. Judgment is needed to locate, select, and apply the most pertinent practice, procedure, regulation, or guideline.

Complexity: Work consists of administering a variety of complex technical systems utilized in a

mission critical public safety 9-1-1 environment. Loss of use of any system can have negative or detrimental consequences to a citizen or emergency responder. 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 or data computing center. Work may have sustained posture in a seated position for a prolonged period of time. Employee may be exposed to biohazards, emotional stress, and risk of personal injury. Must be available for emergency recall on evenings, weekends, and/or holidays. Must be willing to travel as required for duties or training.

Nature and Purpose of Relationships: Relationships are constantly with co-workers, public safety partners, and the public. The employee serves as a spokesperson or recognized authority of the organization in matters of substance or considerable importance involving the Integrated Public Safety Computer Systems. The employee communicates departmental practices, procedures, regulations or guidelines. Employee may be required to discuss controversial matters where tact is required to avoid friction and obtain cooperation.

Occupational Risk: Duties of the job present little potential for injury to the employee. Risk exposure is similar to that found in typical emergency dispatch settings.

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. Obtain and maintain certification as a certified System Application Administrator (SAA) in the current CAD system.

2. Responsibile for support and management of the public safety integrated computer systems utilized by the dispatch center and partnering public safety response agencies to include, but not limited to: managing software, hardware, servers, firewalls, switches, hubs, workstations, monitors, cabling, accounts, code tables, files, and reports.

3. Troubleshoot, diagnose, and resolve problems to enhance the dependability and accuracy of the CAD system.

4. Oversee and/or participate in the development, implementation and maintenance of the CAD system goals, objectives, policies and procedures as recommended by the public safety agencies; ensure that goals are achieved.

5. Maintain superior overall performance of systems and perform regular analysis to isolate the source(s) of problems which may result from software, hardware and/or operator error.

6. Resolve issues presented in any of the automated systems by any user. Work with agency

users at all levels to ensure optimal use of the systems.

7. Administer system security controls to protect access, integrity, function, and security of system data files. Maintain system logs for procedural accountability.

8. Manage support ticketing (CADSUPPORT) system and assign tickets to appropriate users.

9. Serve as the point of contact for dispatch to resolve inquiries and technical requests. Interface and consult with public safety hardware and software vendors for any elevated system support.

10. Maintain thorough and accurate records of Criminal Justice Information System (CJIS) security of users of the system. Administer and manage user training and certification to West Virginia Automated Police Network (WEAPON). Administer CJIS training for any personnel required for compliance to Department of Justice requirements.

11. Interface with managers of agencies to provide reports through CAD or Crystal Reports.

12. Serve as member on the County/Department IT committee and schedule and coordinate regular meetings and agendas.

Recommended Minimum Qualifications:

Education and Experience: Bachelor's Degree in computer science, information systems management, or related field. Three to five (3-5) years of experience in technical support and programming in an environment with multiple systems.

Special Requirements: Must have a thorough understanding of the principles and practices of a public safety emergency services workplace. Employee must successfully pass a fingerprint-based background check, complete Criminal Justice Information Systems security training within six months of date of hire and have/obtain a valid West Virginia Operator's license thirty days from date of hire.

Knowledge, Abilities and Skill

Knowledge: Knowledge and experience with Spillman / Motorola Solutions Flex CAD and related products in a Windows® Server operating environment. Knowledge of laws, codes, regulations, policies and procedures pertaining to emergency communications, first responder practices and procedures, and geographical layout of the County.

Abilities: Effective interpersonal and customer service skills to courteously deal with system users and staff requiring assistance. Build working relations with staff to effectively relay instructions and training. Develop and maintain good working relations with County employees, outside local, state and federal agencies, law enforcement agencies, fire/EMS agencies and vendors. Work well independently, as well as in a team environment, which requires coordination with other staff or agencies. Adapt to new computer technology and system management methods in a timely manner

to effectively administer the systems. Deal with stressful situations, and maintain confidential information. Communicate effectively orally and in writing in a professional business-like manner. Maintain a professional appearance.

Skills: Multi-task and possess organizational and time-management skills in order to meet deadlines. Possess technical skills to understand and administer complex computer systems for critical public safety communications.

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 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 will be occasional lifting of objects such as computer equipment, network appliances, printers, and photocopy paper.

Motor Skills**:** Position requires critical thinking problem-solving skills. Position also requires 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, and reports for understanding, color vision needed.

AGENDA REQUEST FORM

www.jeffersoncountywv.org

Name: **Laurel Ziemianski, Project Manager**

Department or Organization: **SWaN Hill Top House Hotel, LLC**

Estimation of amount of time needed for appointment: 10 minutes

Date Requested – 1st Choice: **August 1, 2024**
If a specific date is needed, please provide reason for specific date:

Date Requested – 2nd Choice: **August 15, 2024**

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

A. Consideration of an Order Creating The County Commission of Jefferson County Redevelopment District No. 1 – Hill Top House Hotel and Approving Project Plan No. 1.

B. Consideration of an Order Creating The Hill Top House Hotel Economic Opportunity Development District.

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

A. The County Commission approved the submission of the Application for the Creation of the TIF District and Approval of the Project Plan to the West Virginia Department of Economic Development on April 4, 2024. By letter dated June 7, 2024, the West Viriginia Department of Economic Development approved the Application. The Order to be considered by the County Commission on August 1st is the last act of the County Commission to create the TIF District and approve Project Plan No. 1.

B. The County Commission approved the submission of the Application for the Creation of the Hill Top House Hotel Economic Opportunity Development District (the "EODD"} to the West Virginia Department of Economic Development on November 3, 2022. By letter dated June 12, 2023, the West Viriginia Department of Economic Development approved the Application. The Order to be considered by the County Commission on August 1st is the last act of the County Commission to create the EODD.

Is this a funding request? Y/N NO
If so, how much? $N/A
Provide exact financial impact/request: None

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

A. Motion to adopt and enter the Order Creating The County Commission of Jefferson County Redevelopment District No. 1 – Hill Top House Hotel and Approving Project Plan No. 1.

B. Motion to adopt and enter the Order Creating The Hill Top House Hotel Economic Opportunity Development District.

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

A. Attached is the Application approved by the WVDED and the proposed form of Order Creating the Tax Increment Financing District for consideration by the County Commission.

B. Attached is the Application approved by the WVDED and the proposed form of Order Creating the Economic Opportunity Development District for consideration by the County Commission.

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: Lziemianski@swaninvestors.com Phone Number: 703.728.4160

FOR COMMISSION STAFF USE ONLY – FINANCIAL IMPACT/RECOMMENDATION
not applicable

ORDER

AN ORDER APPROVING AND CREATING A NEW ECONOMIC OPPORTUNITY DEVELOPMENT DISTRICT IN JEFFERSON COUNTY, WEST VIRGINIA TO BE KNOWN AS "HILL TOP HOUSE HOTEL ECONOMIC OPPORTUNITY DEVELOPMENT DISTRICT"; AND PROVIDING FOR OTHER MATTERS IN CONNECTION THEREWITH.

WHEREAS, The County Commission of Jefferson County, West Virginia (the "County Commission"), is authorized by the County Economic Opportunity Development District Act, Chapter 7, Article 22 of the Code of West Virginia 1931, as amended (the "Act") to create Economic Opportunity Development Districts, to approve Economic Development District projects, to issue bonds or notes to finance development expenditures and other costs permitted by the Act and to take other actions as are necessary or desirable to stimulate the construction, supplementation, reconstruction and repair of structures and facilities in undeveloped, underdeveloped or seriously deteriorated areas within Jefferson County, West Virginia (the "County"), which will serve a public purpose and promote the health, safety, prosperity, security and general welfare of all citizens in the State of West Virginia all as more fully set forth in the Act;

WHEREAS, the County Commission received from SWaN Hill Top House Hotel, LLC (the "Developer"), a proposal for the creation of an economic opportunity development district in the County under the Act, to be known and designated as the "Hill Top House Hotel Economic Opportunity Development District" (the "Excise TIF District");

WHEREAS, following a public hearing on November 3, 2022, the County Commission authorized submission of an application prepared by the Developer relating to the proposed creation of the Excise TIF District (the "Application") to the West Virginia Department of Economic Development and the West Virginia Legislature for consideration and approval;

WHEREAS, effective from its passage by the West Virginia Legislature, said date being March 7, 2023, House Bill No. 3013, which was enacted by the West Virginia Legislature during the 2023 Regular Session of the Legislature, and signed and approved by the Governor of West Virginia on March 29, 2023, authorizes the County Commission to levy a special district excise tax for the benefit of the Excise TIF District;

WHEREAS, the Secretary of the West Virginia Department of Economic Development approved the creation and establishment of the Excise TIF District pursuant to a letter to the County Commission dated June 12, 2023 (the "District Approval Letter"), which is attached hereto and made a part hereof as **Exhibit A**, subject to the conditions set forth in the District Approval Letter;

WHEREAS, the District Approval Letter certified that the amount of consumer sales and service taxes collected from businesses located in the Excise TIF District during the twelve calendar months preceding the calendar quarter during which the Application was $0; and

WHEREAS, as part of the establishment of the Excise TIF District, the County Commission intends to establish a separate District Board (the "District Board") to oversee the operations of the Excise TIF District, as set forth in W. Va. Code §7-22-10(a)(4) and W. Va. Code §7-22-11, which District Board shall be appointed by a future order of the County Commission;

NOW, THEREFORE, BE IT ORDERED BY THE COUNTY COMMISSION OF JEFFERSON COUNTY, AS FOLLOWS:

1. There is hereby created an Economic Opportunity Development District in Jefferson County, West Virginia, under and pursuant to the Act, which shall be named the "Hill Top House Hotel Economic Opportunity Development District."

2. The Excise TIF District shall be comprised of approximately 10.72 acres of contiguous real property located within the boundaries depicted in the map attached hereto and made a part hereof as **Exhibit B** and is comprised of the tax parcels described in **Exhibit B**.

3. The County Commission is and shall be authorized, with respect to the Excise TIF District, to undertake all Development Expenditures which are authorized and permitted pursuant to Section 5 of the Act. The County Commission authorizes the design, acquisition, construction and equipping of capital improvements within the Excise TIF District, which shall constitute Development Expenditures as contemplated by the Act, and which capital improvements were described in the Application as approved by the West Virginia Department of Economic Development.

4. The cost estimate of the proposed capital improvements to be made in the Excise TIF District totals $171,280,000, and consists of the design, permitting, acquisition, construction and equipping of infrastructure and other improvements within the Excise TIF District, or on land not in the Excise TIF District that contains infrastructure or other facilities which serve the Excise TIF District, that will facilitate the development and redevelopment of the Hill Top House Hotel and adjoining properties.

5. Pursuant to Section 12 of the Act, there is hereby levied and imposed a special district excise tax, for the benefit of the Excise TIF District, on the privilege of selling tangible personal property and rendering select services in the District, all in accordance with said Section 12 of the Act. The special district excise tax is hereby imposed upon sales by businesses for the privilege of operating within the Excise TIF District and is passed on to, and to be paid by, the consumer.

6. The base of the special district excise tax imposed pursuant to Section 5 hereof, shall be identical to the base of the consumer's sales and service tax imposed pursuant to Article 15, Chapter 11 of the Code on sales made and services rendered within the boundaries of the Excise TIF District. Sales of gasoline and special fuel are not subject to special district excise tax. Pursuant to the Act, except for the exemption provided in W. Va. Code § 11-15-9f, all

exemptions and exceptions from the consumers sales and service tax also apply to the special district excise tax.

7. Pursuant to the Act, the rate or rates of the special district excise tax levied pursuant to Section 5 hereof shall be identical to the rate or rates of the consumer sales and service tax imposed pursuant to W. Va. Code §§ 11-15-1 et seq. on sales made and services rendered within the boundaries of the Excise TIF District.

8. The special district excise tax shall be effective on October 1, 2023, being the first day of the calendar month that begins sixty days after the date of adoption of this Order.

9. Pursuant to the Act, the West Virginia Tax Commissioner is authorized to administer, assess, collect and enforce the special district excise tax herein imposed in the same manner as the consumer sales and service tax is administered, assessed, collected and enforced pursuant to W.Va. Code § 11-15-3.

10. The West Virginia Tax Commissioner shall deposit the net amount of special district excise tax collected pursuant hereto in the "Hill Top House Hotel Economic Opportunity Development District Fund Subaccount" established pursuant to Section 8(b) of the Act (the "District Subaccount"), said subaccount being a separate and segregated subaccount within that certain special revenue account in the state treasury designated the "Economic Opportunity Development District Fund" created pursuant to Section 8 of the Act.

11. All moneys on deposit in the District Subaccount shall only be used to pay for development expenditures as provided herein and in the Act, including paying debt service on bonds issued to provide funds to make such development expenditures, except as specifically provided in Subsection 12(f) of the Act.

12. The County Commission intends enter a future order establishing the District Board, as contemplated by Section 11(a) of the Act, to oversee and administer the operations of the Excise TIF District and to appoint the members of the District Board.

13. The general intention of the County Commission is to develop and increase services and to make capital improvements within the Excise TIF District.

14. A certified copy of this Order shall be mailed to the West Virginia State Auditor, the West Virginia State Treasurer and the Tax Commissioner, as required by Section 10(c) of the Act.

[Remainder of Page Intentionally Left Blank]

Adopted and entered of record this August 1, 2024.

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 Order was duly adopted by the Members of The County Commission of Jefferson County at a regular meeting duly held, pursuant to proper notice thereof, on August 1, 2024, a quorum being present and acting throughout, and which Order has not been modified, amended or revoked and is a true, correct and complete copy thereof as of this August 1, 2024.

By: _____
County Clerk

EXHIBIT A

WEST VIRGINIA DEPARTMENT OF ECONOMIC DEVELOPMENT APPROVAL LETTER

[See Attached]

EXHIBIT B

DESCRIPTION OF DISTRICT BOUNDARIES AND TAX PARCELS INCLUDED IN DISTRICT

[See Attached]

WEST VIRGINIA
Economic Development

1900 Kanawha Boulevard, East
Building 3, Suite 600
Charleston, West Virginia 25305
(800) 982-3386 · (304) 558-2234
westvirginia.gov

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.

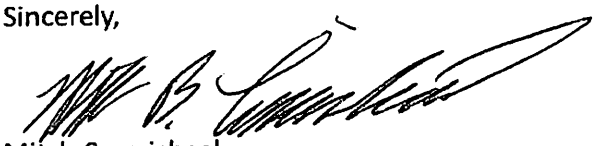
This correspondence serves as an official notice of conditional approval of the Hill Top House Hotel Economic Opportunity Development District application. Conditions of the approval are as follows:

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,



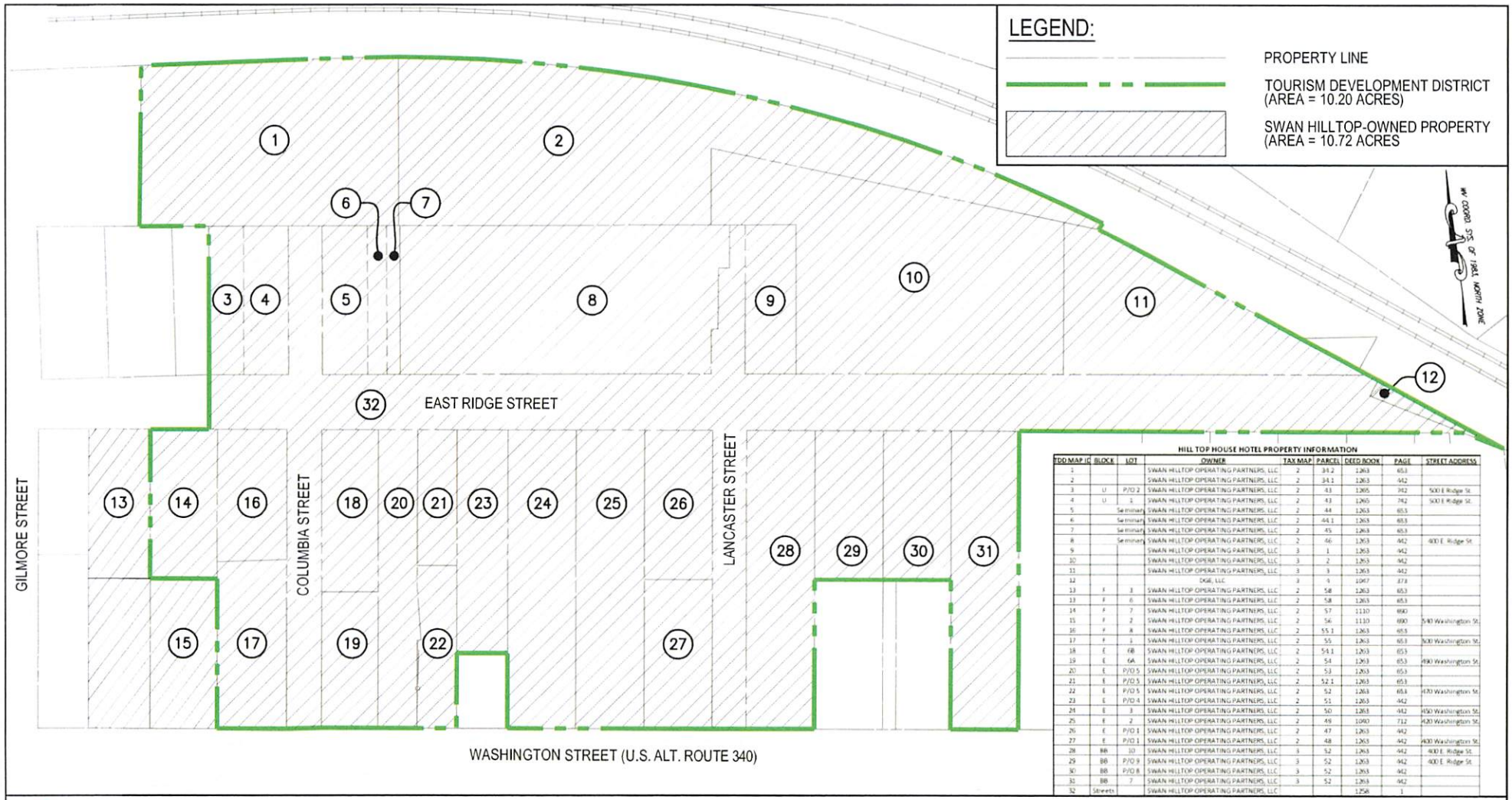
Mitch Carmichael
Secretary, WV Department of Economic Development

Cc: Jason W. Turner, Steptoe & Johnson
Laurel Ziemianski, SWaN Hill Top House Hotel, LLC

EXHIBIT B

DESCRIPTION OF DISTRICT BOUNDARIES AND TAX PARCELS INCLUDED IN DISTRICT

[See Attached]



HILL TOP HOUSE HOTEL PROPERTY INFORMATION

TDD 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	642	
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		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	642	400 E. Ridge St.
9			SWAN HILLTOP OPERATING PARTNERS, LLC	3	1	1263	642	
10			SWAN HILLTOP OPERATING PARTNERS, LLC	3	2	1263	642	
11			SWAN HILLTOP OPERATING PARTNERS, LLC	3	3	1263	642	
12			DGR, 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	540 Washington St.
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	500 Washington St.
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	490 Washington St.
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	470 Washington St.
23	E	P/O 4	SWAN HILLTOP OPERATING PARTNERS, LLC	2	51	1263	642	
24	E	3	SWAN HILLTOP OPERATING PARTNERS, LLC	2	50	1263	642	450 Washington St.
25	E	2	SWAN HILLTOP OPERATING PARTNERS, LLC	2	49	1040	712	420 Washington St.
26	E	P/O 1	SWAN HILLTOP OPERATING PARTNERS, LLC	2	47	1263	642	
27	E	P/O 1	SWAN HILLTOP OPERATING PARTNERS, LLC	2	48	1263	642	400 Washington St.
28	BB	10	SWAN HILLTOP OPERATING PARTNERS, LLC	3	52	1263	642	400 E. Ridge St.
29	BB	P/O 9	SWAN HILLTOP OPERATING PARTNERS, LLC	3	52	1263	642	400 E. Ridge St.
30	BB	P/O 8	SWAN HILLTOP OPERATING PARTNERS, LLC	3	52	1263	642	
31	BB	7	SWAN HILLTOP OPERATING PARTNERS, LLC	3	52	1263	642	
32	Streets		SWAN HILLTOP OPERATING PARTNERS, LLC			1258	1	

GordonDC
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

80 40 0 80 160 320
GRAPHICAL SCALE: 1" = 80'

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

)TEL 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
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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

ORDER

AN ORDER APPROVING AND CREATING A NEW TAX INCREMENT FINANCING DISTRICT IN JEFFERSON COUNTY, WEST VIRGINIA TO BE KNOWN AS "JEFFERSON COUNTY REDEVELOPMENT DISTRICT NO. 1 – HILL TOP HOUSE HOTEL"; APPROVING PROJECT PLAN NO. 1; ESTABLISHING A TAX INCREMENT FINANCING FUND; AND PROVIDING FOR OTHER MATTERS IN CONNECTION THEREWITH.

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 TIF 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 required that the County Commission apply to the WVDED to establish an accompanying redevelopment district under the TIF Act;

WHEREAS, the Developer 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"), the boundaries of which are described in **Exhibit A** attached hereto and made a part hereof, 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"), as more particularly described in **Exhibit B** attached hereto and made a part hereof;

WHEREAS, the County Commission 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 submitted the Application to the WVDED for review and approval, all in accordance with the applicable provisions of the TIF Act;

WHEREAS, the Secretary of the WVDED has, by letter dated June 7, 2024, notified the County Commission that the WVDED has reviewed the Application and has found the Application regarding both the Property TIF District and the Project Plan to be complete, which approval letter is attached hereto and incorporated herein as **Exhibit C**, and has further approved the Project Plan permitting the County Commission to enter an order creating the Property TIF District and approving the Project Plan;

WHEREAS, it is hereby found and determined that the Application meets the criteria set forth in the TIF Act for creation of a development district, formulation of a project plan and establishment of a tax increment financing fund; and

WHEREAS, the County Commission has determined to enter an order that approves, certifies and creates the Property TIF District, approves and certifies the Project Plan and establishes the TIF Fund.

NOW, THEREFORE, BE IT ORDERED BY THE COUNTY COMMISSION OF JEFFERSON COUNTY AS FOLLOWS:

1. Justification for Approval of Property TIF District. It is hereby found and determined that the real property within the Property TIF District will be benefitted by eliminating or preventing the development or spread of slums or blighted, deteriorated or deteriorating areas, discouraging the loss of commerce, industry or employment, increasing employment therein or any combination thereof; that development or redevelopment thereof 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 discourage commerce, industry or manufacturing from moving their operations to another state, result in increased employment in the County or result in preservation or enhancement of the tax base of the County.

2. Justification for Approval of TIF Projects. It is hereby found and determined that the real property within the Property TIF District will be benefitted by implementing the Project Plan, by eliminating or preventing the development or spread of slums or blighted, deteriorated or deteriorating areas, discouraging the loss of commerce, industry or employment, increasing employment therein or any combination thereof.

3. Approval and Creation of Property TIF District. The Property TIF District, to be known as "Jefferson County Redevelopment District No. 1 – Hill Top House Hotel" is hereby approved, certified and created as of the date of adoption and entry of this Order. The Property TIF District shall have the boundaries set forth in **Exhibit A**.

4. Approval of Project Plan. The Project Plan, an excerpt of which is set forth in **Exhibit B**, is hereby expressly found to be economically feasible and is hereby approved and certified. The projects set forth in the Project Plan, or any portion of it subsequently deemed by the County Commission to be included, are hereby approved and declared to be eligible for funding in whole or in part, from tax increment financing obligations and from moneys remaining in the TIF Fund (as hereinafter defined) after there has first been paid all debt service, reserve fund deficiency and other payments payable in connection with any bonds, notes or other obligations payable from the TIF Fund, which the County Commission, in its discretion, may determine to issue from time to time in accordance with the provisions of the TIF Act or on a pay-as-you-go basis from unencumbered monies on deposit in the TIF Fund from time to time.

5. Establishment of TIF Fund. The tax increment financing fund for the Property TIF District (the "TIF Fund") is hereby established as a separate fund of the County Commission into which all tax increment revenues and other revenues designated by the County Commission for the benefit of the Property TIF District shall be deposited and from which all costs of the TIF Projects (as defined in the Application) shall be paid, which may be assigned to and held by a trustee for the benefit of bondholders if tax increment financing obligations are issued by the County Commission.

6. Allocation of Property Taxes. All ad valorem property taxes on real and tangible personal property (excluding personal trailers, personal boats, personal campers, personal motor homes, personal ATVs and personal motorcycles) having a tax situs in the Property TIF District shall be assessed, collected and allocated in the following manner for so long as any tax increment financing obligations payable from the TIF Fund are outstanding and unpaid:

(a) For each tax year, the Jefferson County Assessor shall record in the land and personal property books both the Base Assessed Value and the Current Assessed Value of the real and tangible personal property having a tax situs in the Property TIF District, as such terms are defined in the TIF Act. The Base Assessed Value shall be the value of all real and tangible personal property located within the Property TIF District as of July 1, 2023 (excluding personal trailers, personal boats, personal campers, personal motor homes, personal ATVs and personal motorcycles).

(b) Ad valorem taxes collected from regular levies upon real and tangible personal property having a tax situs in the Property TIF District that are attributable to the lower of the Base Assessed Value or the Current Assessed Value of real and tangible personal property located in the Property TIF District shall be allocated to the levying bodies within the Property TIF District (the County Commission, the Corporation of Harpers Ferry and the Jefferson County Board of Education) in the same manner as applicable to the tax year commencing July 1, 2023.

(c) The tax increment revenues, if any, from real and tangible personal property in the Property TIF District (excluding personal trailers, personal boats, personal campers, personal motor homes, personal ATVs and personal motorcycles) shall be allocated and paid into the TIF Fund and shall be used to (i) pay the principal of and interest on outstanding tax increment financing bonds, notes or other obligations, including the principal of and interest on the tax increment financing obligations anticipated to be issued to finance all or a portion of the costs of

the TIF Projects, funding any reserve fund deficiency and any other payments payable in connection with such bonds, notes or obligations, and (ii) pay or reimburse costs of the TIF Projects. Any levying body having the Property TIF District within its jurisdiction shall not receive any portion of the annual tax increment revenues except as otherwise provided in the TIF Act.

(d) In no event shall the tax increment revenues include any taxes collected from excess levies, levies for general obligation bonded indebtedness or any levies other than the regular levies provided for in the TIF Act.

7. Use of Proceeds of Tax Increment Financing Obligations. Proceeds from tax increment financing obligations anticipated to be issued under the TIF Act and revenues available in the TIF Fund may only be used to pay for costs of development or redevelopment projects to foster economic development in the Property TIF District, when such development or redevelopment project or projects would not reasonably be expected to occur without tax increment financing.

8. Need for Tax Increment Financing. The County Commission hereby expressly finds and states that the TIF Projects are not reasonably expected to occur without the use of tax increment financing.

9. Severability of Invalid Provisions. If any section, paragraph, clause or provision of this Order should be held invalid by any court of competent jurisdiction, the invalidity of such section, paragraph, clause or provision shall not affect any of the remaining provisions of this Order.

10. Headings, Etc. The headings and catchlines of the articles, sections and subsections hereof are for convenience of reference only and shall not affect in any way the meaning or interpretation of any provision hereof.

11. Conflicting Provisions Repealed. All ordinances, resolutions, indentures or orders, or parts thereof, that conflict with the provisions of this Order are, to the extent of such conflict, hereby repealed with respect to the subject matter of this Order.

12. Covenant of Due Procedure, Etc. The County Commission covenants that all acts, conditions, things and procedures required to exist, to happen, to be performed or to be taken precedent to and in the adoption and entry of this Order do exist, have happened, have been performed and have been taken in regular and due time, form and manner as required by and in full compliance with the laws and Constitution of the State of West Virginia applicable thereto; and that the President, Clerk and members of the County Commission were at all times when any actions in connection with this Order occurred and are duly in office and duly qualified for such office.

13. Effective Date. This Order shall take effect immediately upon adoption.

Adopted and entered this 1st day of August, 2024.

THE COUNTY COMMISSION OF JEFFERSON COUNTY

By: _____
Its President

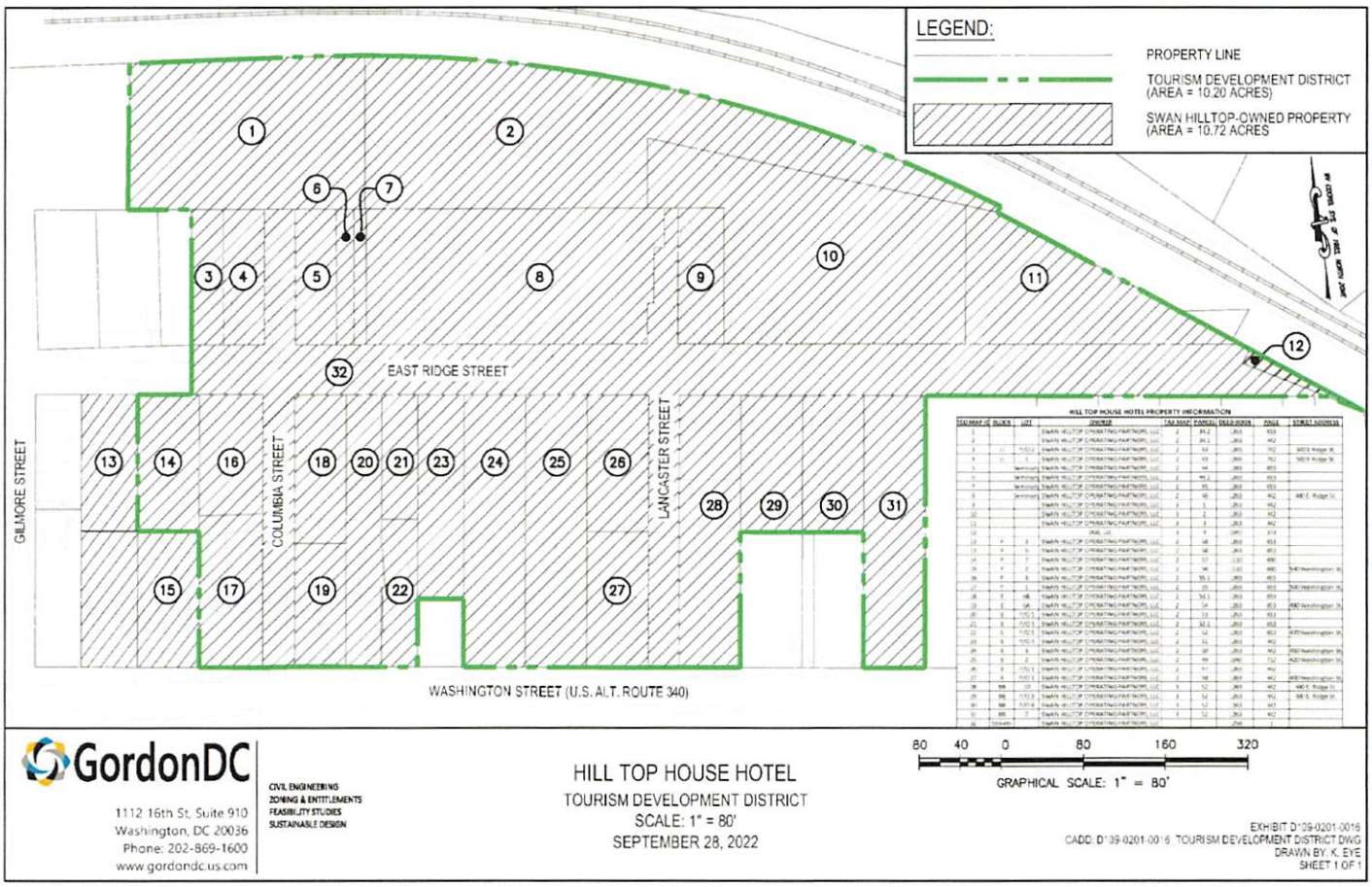
CERTIFICATION

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 1, 2024, 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 August 1, 2024.

By: _____
County Clerk

Exhibit A

Property TIF District Boundaries



GordonDC
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 D:\09-0201-0016
CADD: D:\09-0201-0016 TOURISM DEVELOPMENT DISTRICT.DWG
DRAWN BY: K. EYE
SHEET 1 OF 1

Exhibit B

Project Plan

(attached hereto)

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 armory 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, including but not limited to, any administrative expenses of the county commission in connection with the creation of the TIF District; (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.

Exhibit C

West Virginia Department of Economic Development Approval Letter

(attached hereto)

WEST VIRGINIA
Economic Development

1900 Kanawha Boulevard, East
Building 3, Suite 600
Charleston, West Virginia 25305
(800) 982-3386 · (304) 558-2234
westvirginia.gov

June 7, 2024

The Honorable Steve Stolipher
President
Jefferson County Commission
124 East Washington Street
Charles Town, WV 25414

Dear Mr. Stolipher,

This correspondence serves as official notice pursuant to WV Code 7-11B-7 and 7-11B-8, the West Virginia Department of Economic Development (WVDED) has reviewed the tax increment financing application for the Jefferson County Redevelopment District No. 1 - Hill Top House Hotel.

The WVDED has found the application complete and thereby approved per the project plans with bond financing not to exceed $30,000,000. These funds will be used to make the capital improvements within or which serve the TIF District including the design, permitting, acquisition, construction and equipping of the site, infrastructure and other improvements, both public and private, that will support and facilitate development within, or for the benefit of, the TIF district as outlined in Section II of the application.

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,

Mitch Carmichael
Cabinet Secretary

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

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B: Authorized Representative of Applicant
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Section II: Project Information

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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:	Edwina Benites, Interim 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: E-Mail Address:	304.728.3284 ebenites@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: E-Mail Address	703.728.4160 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 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. A map of the TIF District boundaries is provided in Attachment 1.
Notice of Public Hearing:	A public hearing regarding the Project Plan was held on August 17, 2023, following the publication of notice thereof as a Class II legal advertisement. A copy of the Affidavit of Publication is provided in **Attachment 5**.

Base Assessed Value:	**$2,856,400.** 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 2024 as of July 1, 2023, 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.

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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 armory 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:	Industry Standard
Job Category: Clerical and Admin	
Number:	11
Wages:	$40,000
Benefits:	Industry Standard
Job Category: Skilled	
Number:	5
Wages:	$35,000 – 50,000
Benefits:	Industry Standard
Job Category: Semi-Skilled	
Number:	5
Wages:	$35,000 – 50,000
Benefits:	Industry Standard
Job Category: Unskilled	
Number:	100
Wages:	$40,500
Benefits:	Industry Standard
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 armory 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
Contigency	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*	**Proposed Financing Method**
1. Capital Costs	$ (see 8 below)	
2. Estimated Financing Costs	$702,300	TIF Obligations
3. Professional Services	$ (see footnote)	
4. Land	$ -0-	
5. Relocation Costs	$ -0-	
6. Environmental Impact Studies	$ (see footnote)	
7. Public Information	$ -0-	
8. Construction of Capital Improvements	$(see footnote)	TIF Obligations
9. Costs of the sale/lease of County property that results in a loss to County	$ -0-	
10. TIF Bonds Capitalized Interest	$1,145,162.92	TIF Obligations
11. TIF Bonds Reserve Funds	$895,577.33	TIF Obligations
Total Project Cost:	$148,343,040.25	**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)	$10,115,000	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.

F. ALTERNATE FINANCING

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.

G. TAX INCREMENT FINANCING OBLIGATIONS

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, (iv) payment of annual expenses for servicing additional TIF Obligations, (v) funding for additional TIF Projects in the TIF District approved in a Project Plan or Project Plans pursuant to the Act, (vi) distribution into current funds of the appropriate levying bodies, (vii) 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.

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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

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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	10,115,000.00
	10,115,000.00
Uses:	
Project Fund Deposits:	
Project Fund	7,371,959.75
Other Fund Deposits:	
Debt Service Reserve Fund	895,577.33
Capitalized Interest Fund	1,145,162.92
	2,040,740.25
Delivery Date Expenses:	
Cost of Issuance	500,000.00
Underwriter's Discount	202,300.00
	702,300.00
	10,115,000.00

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	10,115,000	5.000%	5.000%	100.000
		10,115,000			

Dated Date	12/01/2023	
Delivery Date	12/01/2023	
First Coupon	06/01/2024	
Par Amount	10,115,000.00	
Original Issue Discount		
Production	10,115,000.00	100.000000%
Underwriter's Discount	-202,300.00	-2.000000%
Purchase Price	9,912,700.00	98.000000%
Accrued Interest		
Net Proceeds	9,912,700.00	

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)	5.159650%
Net Interest Cost (NIC)	5.091782%
All-In TIC	5.575849%
Average Coupon	5.000000%
Average Life (years)	21.791
Duration of Issue (years)	12.918
Par Amount	10,115,000.00
Bond Proceeds	10,115,000.00
Total Interest	11,020,625.00
Net Interest	11,222,925.00
Total Debt Service	21,135,625.00
Maximum Annual Debt Service	1,743,000.00
Average Annual Debt Service	716,461.86
Underwriter's Fees (per $1000)	
Average Takedown	
Other Fee	20.000000
Total Underwriter's Discount	20.000000
Bid Price	98.000000

Bond Component	*Par Value*	*Price*	*Average Coupon*	*Average Life*	*PV of 1 bp change*
Term Bonds 28-53	10,115,000.00	100.000	5.000%	21.791	15,577.10
	10,115,000.00			21.791	15,577.10

	TIC	All-In TIC	Arbitrage Yield
Par Value	10,115,000.00	10,115,000.00	10,115,000.00
+ Accrued Interest			
+ Premium (Discount)			
- Underwriter's Discount	-202,300.00	-202,300.00	
- Cost of Issuance Expense		-500,000.00	
- Other Amounts			
Target Value	9,912,700.00	9,412,700.00	10,115,000.00
Target Date	12/01/2023	12/01/2023	12/01/2023
Yield	5.159650%	5.575849%	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

Maturity Date	*Term Bonds 28-53*
06/01/2024	
06/01/2025	
06/01/2026	
06/01/2027	145,000
06/01/2028	120,000
06/01/2029	105,000
06/01/2030	120,000
06/01/2031	110,000
06/01/2032	115,000
06/01/2033	150,000
06/01/2034	160,000
06/01/2035	170,000
06/01/2036	205,000
06/01/2037	220,000
06/01/2038	230,000
06/01/2039	275,000
06/01/2040	290,000
06/01/2041	305,000
06/01/2042	355,000
06/01/2043	375,000
06/01/2044	395,000
06/01/2045	450,000
06/01/2046	475,000
06/01/2047	500,000
06/01/2048	560,000
06/01/2049	590,000
06/01/2050	620,000
06/01/2051	690,000
06/01/2052	725,000
06/01/2053	1,660,000
	10,115,000

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

Period Ending	Principal	Interest	Debt Service	Annual Debt Service	Bond Balance	Total Bond Value
12/01/2023					10,115,000	10,115,000
06/01/2024		252,875	252,875	252,875	10,115,000	10,115,000
12/01/2024		252,875	252,875		10,115,000	10,115,000
06/01/2025		252,875	252,875	505,750	10,115,000	10,115,000
12/01/2025		252,875	252,875		10,115,000	10,115,000
06/01/2026		252,875	252,875	505,750	10,115,000	10,115,000
12/01/2026		252,875	252,875		10,115,000	10,115,000
06/01/2027	145,000	252,875	397,875	650,750	9,970,000	9,970,000
12/01/2027		249,250	249,250		9,970,000	9,970,000
06/01/2028	120,000	249,250	369,250	618,500	9,850,000	9,850,000
12/01/2028		246,250	246,250		9,850,000	9,850,000
06/01/2029	105,000	246,250	351,250	597,500	9,745,000	9,745,000
12/01/2029		243,625	243,625		9,745,000	9,745,000
06/01/2030	120,000	243,625	363,625	607,250	9,625,000	9,625,000
12/01/2030		240,625	240,625		9,625,000	9,625,000
06/01/2031	110,000	240,625	350,625	591,250	9,515,000	9,515,000
12/01/2031		237,875	237,875		9,515,000	9,515,000
06/01/2032	115,000	237,875	352,875	590,750	9,400,000	9,400,000
12/01/2032		235,000	235,000		9,400,000	9,400,000
06/01/2033	150,000	235,000	385,000	620,000	9,250,000	9,250,000
12/01/2033		231,250	231,250		9,250,000	9,250,000
06/01/2034	160,000	231,250	391,250	622,500	9,090,000	9,090,000
12/01/2034		227,250	227,250		9,090,000	9,090,000
06/01/2035	170,000	227,250	397,250	624,500	8,920,000	8,920,000
12/01/2035		223,000	223,000		8,920,000	8,920,000
06/01/2036	205,000	223,000	428,000	651,000	8,715,000	8,715,000
12/01/2036		217,875	217,875		8,715,000	8,715,000
06/01/2037	220,000	217,875	437,875	655,750	8,495,000	8,495,000
12/01/2037		212,375	212,375		8,495,000	8,495,000
06/01/2038	230,000	212,375	442,375	654,750	8,265,000	8,265,000
12/01/2038		206,625	206,625		8,265,000	8,265,000
06/01/2039	275,000	206,625	481,625	688,250	7,990,000	7,990,000
12/01/2039		199,750	199,750		7,990,000	7,990,000
06/01/2040	290,000	199,750	489,750	689,500	7,700,000	7,700,000
12/01/2040		192,500	192,500		7,700,000	7,700,000
06/01/2041	305,000	192,500	497,500	690,000	7,395,000	7,395,000
12/01/2041		184,875	184,875		7,395,000	7,395,000
06/01/2042	355,000	184,875	539,875	724,750	7,040,000	7,040,000
12/01/2042		176,000	176,000		7,040,000	7,040,000
06/01/2043	375,000	176,000	551,000	727,000	6,665,000	6,665,000
12/01/2043		166,625	166,625		6,665,000	6,665,000
06/01/2044	395,000	166,625	561,625	728,250	6,270,000	6,270,000
12/01/2044		156,750	156,750		6,270,000	6,270,000
06/01/2045	450,000	156,750	606,750	763,500	5,820,000	5,820,000
12/01/2045		145,500	145,500		5,820,000	5,820,000
06/01/2046	475,000	145,500	620,500	766,000	5,345,000	5,345,000
12/01/2046		133,625	133,625		5,345,000	5,345,000
06/01/2047	500,000	133,625	633,625	767,250	4,845,000	4,845,000
12/01/2047		121,125	121,125		4,845,000	4,845,000
06/01/2048	560,000	121,125	681,125	802,250	4,285,000	4,285,000
12/01/2048		107,125	107,125		4,285,000	4,285,000
06/01/2049	590,000	107,125	697,125	804,250	3,695,000	3,695,000
12/01/2049		92,375	92,375		3,695,000	3,695,000
06/01/2050	620,000	92,375	712,375	804,750	3,075,000	3,075,000
12/01/2050		76,875	76,875		3,075,000	3,075,000
06/01/2051	690,000	76,875	766,875	843,750	2,385,000	2,385,000
12/01/2051		59,625	59,625		2,385,000	2,385,000
06/01/2052	725,000	59,625	784,625	844,250	1,660,000	1,660,000
12/01/2052		41,500	41,500		1,660,000	1,660,000
06/01/2053	1,660,000	41,500	1,701,500	1,743,000		
	10,115,000	11,020,625	21,135,625	21,135,625		

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

Period Ending	Principal	Interest	Total Debt Service	Debt Service Reserve Fund	Capitalized Interest Fund	Net Debt Service
06/01/2024		252,875	252,875		252,875	
06/01/2025		505,750	505,750		505,750	
06/01/2026		505,750	505,750		505,750	
06/01/2027	145,000	505,750	650,750	26,867.32		623,882.68
06/01/2028	120,000	498,500	618,500	26,867.32		591,632.68
06/01/2029	105,000	492,500	597,500	26,867.32		570,632.68
06/01/2030	120,000	487,250	607,250	26,867.32		580,382.68
06/01/2031	110,000	481,250	591,250	26,867.32		564,382.68
06/01/2032	115,000	475,750	590,750	26,867.32		563,882.68
06/01/2033	150,000	470,000	620,000	26,867.32		593,132.68
06/01/2034	160,000	462,500	622,500	26,867.32		595,632.68
06/01/2035	170,000	454,500	624,500	26,867.32		597,632.68
06/01/2036	205,000	446,000	651,000	26,867.32		624,132.68
06/01/2037	220,000	435,750	655,750	26,867.32		628,882.68
06/01/2038	230,000	424,750	654,750	26,867.32		627,882.68
06/01/2039	275,000	413,250	688,250	26,867.32		661,382.68
06/01/2040	290,000	399,500	689,500	26,867.32		662,632.68
06/01/2041	305,000	385,000	690,000	26,867.32		663,132.68
06/01/2042	355,000	369,750	724,750	26,867.32		697,882.68
06/01/2043	375,000	352,000	727,000	26,867.32		700,132.68
06/01/2044	395,000	333,250	728,250	26,867.32		701,382.68
06/01/2045	450,000	313,500	763,500	26,867.32		736,632.68
06/01/2046	475,000	291,000	766,000	26,867.32		739,132.68
06/01/2047	500,000	267,250	767,250	26,867.32		740,382.68
06/01/2048	560,000	242,250	802,250	26,867.32		775,382.68
06/01/2049	590,000	214,250	804,250	26,867.32		777,382.68
06/01/2050	620,000	184,750	804,750	26,867.32		777,882.68
06/01/2051	690,000	153,750	843,750	26,867.32		816,882.68
06/01/2052	725,000	119,250	844,250	26,867.32		817,382.68
06/01/2053	1,660,000	83,000	1,743,000	922,444.65		820,555.35
	10,115,000	11,020,625	21,135,625	1,620,994.97	1,264,375	18,250,255.03

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)

Date	Deposit	Interest @ 3%	Principal	Capitalized Interest Fund	Debt Service	Balance
06/01/2024	895,577.33	13,433.66		-13,433.66		895,577.33
06/01/2025		26,867.32		-26,867.32		895,577.33
06/01/2026		26,867.32		-26,867.32		895,577.33
06/01/2027		26,867.32			-26,867.32	895,577.33
06/01/2028		26,867.32			-26,867.32	895,577.33
06/01/2029		26,867.32			-26,867.32	895,577.33
06/01/2030		26,867.32			-26,867.32	895,577.33
06/01/2031		26,867.32			-26,867.32	895,577.33
06/01/2032		26,867.32			-26,867.32	895,577.33
06/01/2033		26,867.32			-26,867.32	895,577.33
06/01/2034		26,867.32			-26,867.32	895,577.33
06/01/2035		26,867.32			-26,867.32	895,577.33
06/01/2036		26,867.32			-26,867.32	895,577.33
06/01/2037		26,867.32			-26,867.32	895,577.33
06/01/2038		26,867.32			-26,867.32	895,577.33
06/01/2039		26,867.32			-26,867.32	895,577.33
06/01/2040		26,867.32			-26,867.32	895,577.33
06/01/2041		26,867.32			-26,867.32	895,577.33
06/01/2042		26,867.32			-26,867.32	895,577.33
06/01/2043		26,867.32			-26,867.32	895,577.33
06/01/2044		26,867.32			-26,867.32	895,577.33
06/01/2045		26,867.32			-26,867.32	895,577.33
06/01/2046		26,867.32			-26,867.32	895,577.33
06/01/2047		26,867.32			-26,867.32	895,577.33
06/01/2048		26,867.32			-26,867.32	895,577.33
06/01/2049		26,867.32			-26,867.32	895,577.33
06/01/2050		26,867.32			-26,867.32	895,577.33
06/01/2051		26,867.32			-26,867.32	895,577.33
06/01/2052		26,867.32			-26,867.32	895,577.33
06/01/2053		26,867.32	895,577.33		-922,444.65	
	895,577.33	792,585.94	895,577.33	-67,168.30	-1,620,994.97	

Average Life (years):	29.5000
Yield To Receipt Date:	3.0000000%
Arbitrage Yield:	5.0000000%
Value of Negative Arbitrage:	274,775.42

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

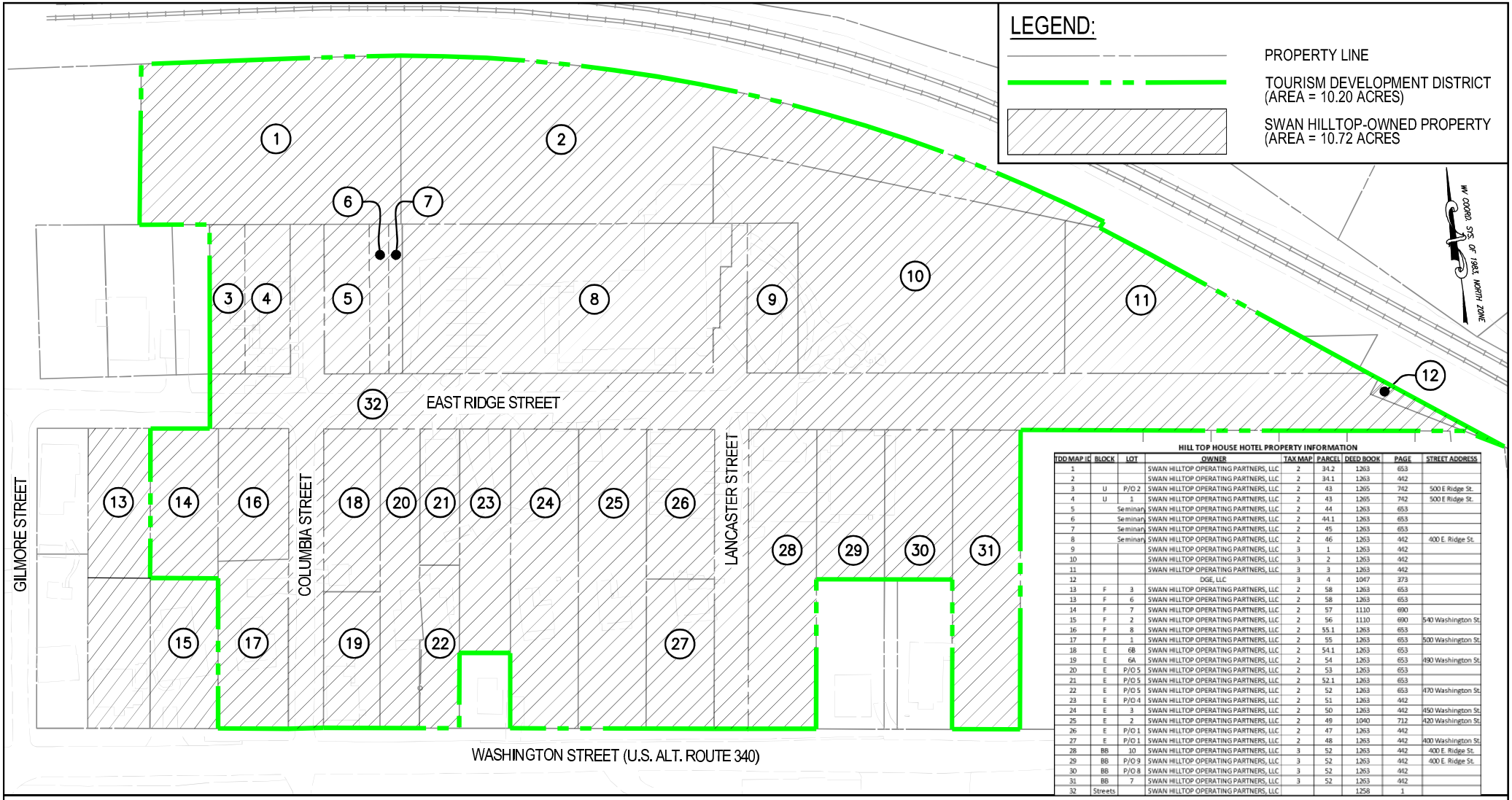
Capitalized Interest Fund (CAPI)

Date	*Deposit*	*Interest @ 3%*	*Principal*	*Debt Service Reserve Fund*	*Scheduled Draws*	*Balance*
06/01/2024	1,145,162.92	17,177.44	222,263.90	13,433.66	252,875	922,899.02
06/01/2025		24,303.01	454,579.67	26,867.32	505,750	468,319.35
06/01/2026		10,563.33	468,319.35	26,867.32	505,750	
	1,145,162.92	52,043.78	1,145,162.92	67,168.30	1,264,375	

Average Life (years):	1.5149
Yield To Receipt Date:	3.0000001%
Arbitrage Yield:	5.0000000%
Value of Negative Arbitrage:	32,759.52

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.



HILL TOP HOUSE HOTEL PROPERTY INFORMATION

TDD 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		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	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	
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	540 Washington St.
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	500 Washington St.
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	490 Washington St.
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	470 Washington St.
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	450 Washington St.
25	E	2	SWAN HILLTOP OPERATING PARTNERS, LLC	2	49	1040	712	420 Washington St.
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	400 Washington St.
28	BB	10	SWAN HILLTOP OPERATING PARTNERS, LLC	3	52	1263	442	400 E. Ridge St.
29	BB	P/O 9	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	

GordonDC
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

80 40 0 80 160 320
GRAPHICAL SCALE: 1" = 80'

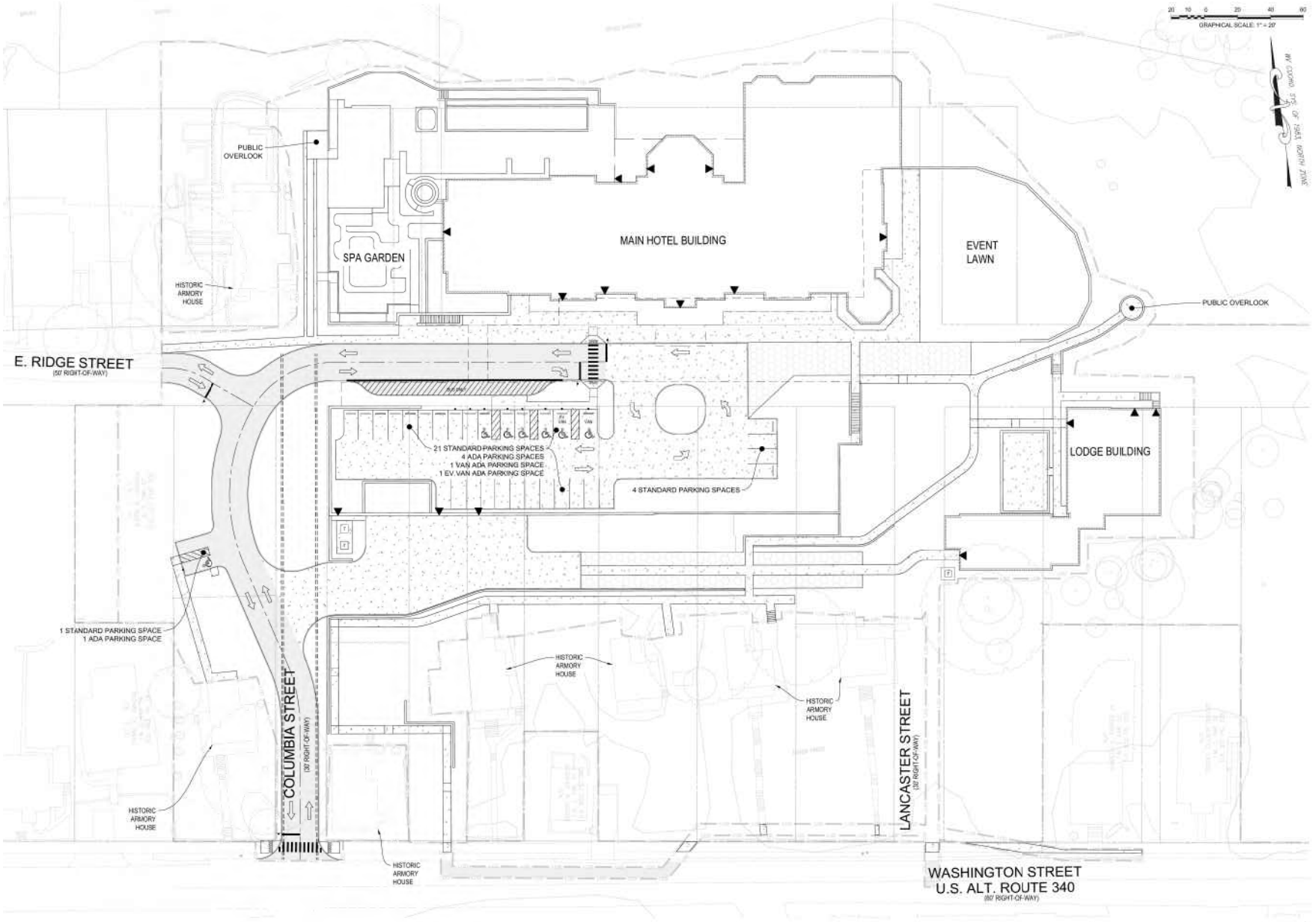
EXHIBIT D109-0201-0016
CADD: D109-0201-0016_TOURISM DEVELOPMENT DISTRICT.DWG
DRAWN BY: K. EYE
SHEET 1 OF 1

ɔTEL 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.



NOTES:
1. ALL ELEMENTS SHOWN ARE SUBJECT TO FINAL DESIGN AND COORDINATION.

SITE LEGEND

SYMBOL	DESCRIPTION
LOW LOW	LIMITS OF WORK
LOD LOD	LIMITS OF DISTURBANCE
	PROPERTY BOUNDARY
	PROP BUILDING
	PROP RETAINING WALL
	PROP CURB
	INGRESS/EGRESS DOOR
	PROP ASPHALT ROADWAY
	PROP CONCRETE ROADWAY/SIDEWALK
	PROP GRASSPAVE

Gordon
3320 K Street NW
Suite 100
Washington, DC 20007
United States
Tel 202.721.5200
Fax 202.872.8697

Gordon
Civil Engineer
4501 Daly Drive, Suite 201
Chantilly, VA 20151
Tel 703.263.1963

Lee and Associates, Inc
Landscape Architect
624 I Street NW
Washington, DC 20001
Tel 202.466.9666

Silman
Structural Engineer
1050 31st Street NW
Washington, DC 20007
Tel 202.333.0231

CHT Engineers
MEP/FP Engineer
1110 North Glebe Road
Arlington, VA 22201
Tel 703.243.1200

WSP Sinors
AV / IT Consultant
1600 Wilson Boulevard
Suite 1200
Arlington, VA 22209
Tel 202.362.2663

Lighting Workshop
Lighting Consultant
20 Jay Street, Suite 504
Brooklyn, NY 11201
Tel 212.706.6610

Persohn Hahn
Elevator Consultant
6912 Arlington Meadow Lane
McKinney, TX 75071
Tel 713.467.4443

Applied Technical Services
Safety Engineering
1049 Third Court
Marietta, GA 30060
Tel 678.444.2666

Phoenix Noise & Vibration
Acoustical Engineer
9278 Chesterton Court, Suite 101
Frederick, MD 21703
Tel 301.846.4227

Water Technology, Inc
Aquatics
100 Park Avenue
Beaver Dam, WI
Tel 920.887.7371

△	Date	Description

Seal / Signature

NOT FOR CONSTRUCTION

Project Name
HILL TOP HOUSE HOTEL

Project Number
D109-0301

Description
SITE LAYOUT PLAN

Scale
1" = 20'

CS101

©2021 Gordon

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, 2023 (Tax Year 2024) as provided by the County Assessor is $2,856,400. The base assessed value certification of the County Assessor is attached hereto.

ASSESSOR OF JEFFERSON COUNTY

Angela L. Banks

104 East Washington Street
Charles Town, WV 25414

http://jefferson.wvassessor.com
assessor@jeffersoncountywv.org

Office: (304) 728-3224
Fax: (304) 728-3383

April 3, 2024

The County Commission of Jefferson County
Attn: Steve Stolipher, President
124 E. Washington Street
P.O. Box 250
Charles Town, WV 25414

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

Dear Commissioners,

The Jefferson County Assessor's Office received a request from SWaN Hill Top House Hotel, LLC requesting a certification of value associated with a proposed new TIF District to be created in Jefferson County to be known as The County Commission of Jefferson County Redevelopment District No. 1 – Hill Top House Hotel (the "TIF District"). The Assessor's Office has prepared a Certificate of Value for the 2024 tax year (July 1, 2023 valuation date) for the TIF District. The base assessed value of the real property having a tax situs in the TIF District as of July 1, 2023 is $2,856,400. The base assessed value of the personal property (excluding personal motor vehicles, personal trailers, personal boats, personal campers, personal motor homes, personal ATVs and personal motorcycles) having a tax situs in the TIF District as of July 1, 2023 is $0. The combined base assessed value of the real and tangible personal property (excluding personal motor vehicles, personal trailers, personal boats, personal campers, personal motor homes, personal ATVs and personal motorcycles) having a tax situs in the TIF District as of July 1, 2023 is $2,856,400. This certification is being provided in order to satisfy the requirements of WV Code 7-11B-8(b)6.

Supporting documentation for such valuation is provided with this letter.

Sincerely,

Angela Banks

Angela Banks
Jefferson County Assessor

Tax Year	PARCEL ID	OWN1	OWN2	Legal 1:	Legal 2:	LAND	BUILDING	NATURAL RESOURCE	TOTAL ASSESSED VALUE	TAXABLE AMOUNT
2024	05 2003400010000	HF HILLTOP LLC & SWAN HILL TOP	OPERATING PARTNERS LLC	1 AC-POTOMAC EDISON		10,800	-	-	10,800	10,800
2024	05 2003400020000	HF HILLTOP LLC & SWAN HILL TOP	OPERATING PARTNERS LLC	.77 AC POTOMAC EDISON		8,300	-	-	8,300	8,300
2024	05 2004300000000	HF HILLTOP LLC & SWAN HILL TOP	OPERATING PARTNERS LLC	LT #1 PT #2 & MERGER PARCEL	BLK U-RIDGE ST	134,300	255,700	-	390,000	390,000
2024	05 2004400000000	HF HILLTOP LLC & SWAN HILL TOP	OPERATING PARTNERS LLC	1 LT RIDGE ST-SEMINARY LT		66,100	-	-	66,100	66,100
2024	05 2004400010000	HF HILLTOP LLC & SWAN HILL TOP	OPERATING PARTNERS LLC	PARCEL G (12X132 FT) RIDGE ST		47,600	-	-	47,600	47,600
2024	05 2004500000000	HF HILLTOP LLC & SWAN HILL TOP	OPERATING PARTNERS LLC	PT LT RIDGE ST		50,900	-	-	50,900	50,900
2024	05 2004600000000	HF HILLTOP LLC & SWAN HILL TOP	OPERATING PARTNERS LLC	1 LT-HILLTOP HOTEL		78,700	-	-	78,700	78,700
2024	05 2004600010000	HF HILLTOP LLC & SWAN HILL TOP	OPERATING PARTNERS LLC	HOTEL STREETS (1.63 AC)		17,600	-	-	17,600	17,600
2024	05 2004700000000	HF HILLTOP LLC & SWAN HILL TOP	OPERATING PARTNERS LLC	1 LT RIDGE & LANCASTER ST		77,800	2,500	-	80,300	80,300
2024	05 2004800000000	HF HILLTOP LLC & SWAN HILL TOP	OPERATING PARTNERS LLC	PT LT #1 BLK E, FISHBAUGH		93,400	7,400	-	100,800	100,800
2024	05 2004900000000	HF HILLTOP LLC & SWAN HILL TOP	OPERATING PARTNERS LLC	1 LT BLK E #2 SMITH		125,600	23,000	-	148,600	148,600
2024	05 2005000000000	HF HILLTOP LLC & SWAN HILL TOP	OPERATING PARTNERS LLC	1 LT BLK E #3 WASHINGTON ST		113,000	11,000	-	124,000	124,000
2024	05 2005100000000	HF HILLTOP LLC & SWAN HILL TOP	OPERATING PARTNERS INC	PT LT 4 BLK E CAMP HILL		80,400	-	-	80,400	80,400
2024	05 2005200000000	HF HILLTOP LLC & SWAN HILL TOP	OPERATING PARTNERS LLC	PT LT BLK E #5 CAMP HILL		86,500	37,700	-	124,200	124,200
2024	05 2005200010000	HF HILLTOP LLC & SWAN HILL TOP	OPERATING PARTNERS LLC	PT #5 BLK E CAMP HILL-GARAGE		71,500	-	-	71,500	71,500
2024	05 2005300000000	HF HILLTOP LLC & SWAN HILL TOP	OPERATING PARTNERS LLC	PT #5 WASHINGTON ST		91,300	-	-	91,300	91,300
2024	05 2005400000000	HF HILLTOP LLC & SWAN HILL TOP	OPERATING PARTNERS LLC	BLK E-LT #6A, GOENS		90,700	52,600	-	143,300	143,300
2024	05 2005400010000	HF HILLTOP LLC & SWAN HILL TOP	OPERATING PARTNERS LLC	BLK E-LT #6B, GOENS		74,100	-	-	74,100	74,100
2024	05 2005500000000	HF HILLTOP LLC & SWAN HILL TOP	OPERATING PARTNERS LLC	BLK F #1 & PT #8-CAMP HILL		110,900	124,000	-	234,900	234,900
2024	05 2005500010000	HF HILLTOP LLC & SWAN HILL TOP	OPERATING PARTNERS LLC	BLK F PT LT #8-CAMP HILL		73,200	-	-	73,200	73,200
2024	05 2005600000000	HF HILLTOP LLC & SWAN HILL TOP	OPERATING PARTNERS LLC	BLK F LT #2		103,700	106,300	-	210,000	210,000
2024	05 2005700000000	HF HILLTOP LLC & SWAN HILL TOP	OPERATING PARTNERS LLC	BLK F-LOT #7		77,800	-	-	77,800	77,800
2024	05 2005800000000	HF HILLTOP LLC & SWAN HILL TOP	OPERATING PARTNERS LLC	2 LTS BLK F #3,6 CAMPHILL		120,800	116,600	-	237,400	237,400
2024	05 3000100000000	HF HILLTOP LLC & SWAN HILL TOP	OPERATING PARTNERS LLC	1 LT-OPPOSITE HILLTOP HOTEL		9,000	-	-	9,000	9,000
2024	05 3000200000000	HF HILLTOP LLC & SWAN HILL TOP	OPERATING PARTNERS LLC	1 LT-RIDGE ST		9,000	-	-	9,000	9,000
2024	05 3000300000000	HF HILLTOP LLC & SWAN HILL TOP	OPERATING PARTNERS LLC	1 LT RIDGE ST		9,000	-	-	9,000	9,000
2024	05 3000400000000	HF HILLTOP LLC & DGE LLC		1 LT RIDGE ST		600	-	-	600	600
2024	05 3005200000000	HF HILLTOP LLC & SWAN HILL TOP	OPERATING PARTNERS LLC	LT #7,10 & PT 8,9 BLK BB		60,400	226,600	-	287,000	287,000
			TOTAL ASSESSED VALUES			**1,893,000**	**963,400**		**2,856,400**	**2,856,400**

Attachment 5: Verification and results of the public hearing.

The County Commission held 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.

3. Minutes on adoption of the resolution adopted by the County Commission regarding the creation of the TIF District and the approval of Project Plan No. 1 on April 4, 2024.

Certificate of Publication

JEFFERSON PUBLISHING COMPANY, INC., Publisher

SPIRIT OF JEFFERSON ADVOCATE

Charles Town, W. Va. August 9 20 23

I hereby certify that the annexed Notice of Public Hearing

in the case of Application Re: creation of County commission of Jefferson County Redevelopment - District No. 1 + Approval of Project Plan No. 1 + issuance of tax increment financing obligations

has been published once a week for two successive weeks, in the Spirit of Jefferson Advocate, a newspaper published in Charles Town, Jefferson County, West Virginia, in the issues of

August 9 + 16, 20 23,

as required by law.

Editor/Manager, Spirit of Jefferson Advocate

State of West Virginia
County of Jefferson

Personally appeared before me, Tim Cook, Editor/Manager of the Spirit of Jefferson Advocate, and made oath that the above certificate is true and correct.

Cara D. Young

Commission expires _____ Notary Public

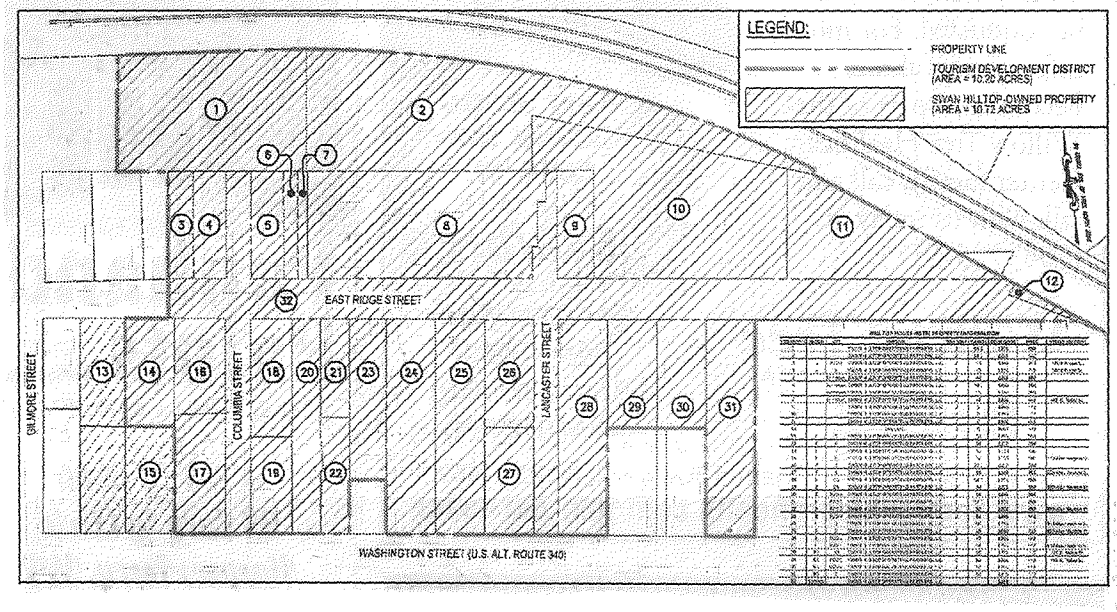
OFFICIAL SEAL
NOTARY PUBLIC
STATE OF WEST VIRGINIA
CARA D. YOUNG
JEFFERSON PUBLISHING CO., INC.
PO. BOX 966
CHARLES TOWN, WV 25414
My Commission Expires January 27, 2024

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 $30,000,000, 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: August 9, 2023.
By: /s/ Jacqueline C. Shadle
County Clerk

8/9/2t

WEST VIRGINIA NOTARY ACKNOWLEDGMENT

Certificate for a Certified Copy

State of West Virginia

County of Jefferson

On this 4th day of April 2024, I attest that the attached document is a true, exact, complete, and unaltered copy made by me on August 17, 2023, Regular County Commission Meeting Minutes, presented to me and executed by Jefferson County Commission President, Steve Stolipher.

JEFFERSON COUNTY WEST VIRGINIA COMMISSION

Pitts

Signature of Notarial Officer

SORAYDA M PITTS
Notary Public Official Seal
State of West Virginia
My Comm. Expires Aug 23, 2027
124 E Washington St Charles Town WV 25414

Administrative Assistant

Tittle of Office

My Commission expires: Aug 23, 2027

Minutes

Jefferson County Commission

Thursday, August 17, 2023

A meeting of the Jefferson County Commission was held on Thursday, August 17, 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 Cindy Rezmer, Deputy County Administrator and Sorayda Pitts, Administrative Assistant. The archived meeting of the Thursday, August 17, 2023 meeting is available on the Jefferson County Commission website.

PRAYER- Pastor Daniel Ortiz

PLEDGE OF ALLEGIANCE

Commissioner Stolipher led the Pledge of Allegiance

APPOINTMENT OF CHARLES TOWN DISTRICT COMMISSIONER

The appointment of the Charles Town District Commissioner did not occur. Commissioner Krouse discussed her opinion and interpretation after speaking with the State Ethics Commission that 3 eligible candidates were not put forth. Commissioner Jackson agreed with Commissioner Krouse and decided not to vote. Commissioner Stolipher moved the meeting forward and tabled this appointment.

1. **PUBLIC HEARING:**

   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

PUBLIC COMMENT: Wayne Bishop Phillip Scharper, Christian Pechuekonis, Carrie Gavettler, Scot Faulkner, Annette Gavin Bates, Marilee Cunningham, Paul Marshall, Nicola Bastion, Christine Marshall, Carole Carter, Matt Knott, Sandra Mara, Taylor Fithian, David Tabb and Christine Wimer.

It was the consensus of the Commission to move this to a later date for further discussion.

APPROVAL OF MINUTES

Motion by Mr. Stolipher to approve the July 20, 2023 Minutes as presented. Motion seconded and unanimously approved.

Motion by Mr. Stolipher to approve the August 3, 2023 Minutes as presented. Motion seconded and unanimously approved.

APPROVAL OF PAYROLL

Motion by Mr. Stolipher to approve the Payroll for August 18, 2023 in the amount of $345,793.91. Motion seconded and unanimously approved.

APPROVAL OF ACCOUNTS PAYABLE

		CHECK REGISTER		
		August 10, 2023		
CHECK #		VENDOR NAME		AMOUNT
88351		HIGHMARK WV		$ 217,666.16
88352		INSIGHT PUBLIC SECTOR INC		$ 1,593.08
88353		RETIREE HEALTH BENEFIT TRUST		$ 7,668.00
88354		SHERIFF OF JEFFERSON COUNTY		$ 10.00
88355		SHERIFF OF JEFFERSON COUNTY		$ 82.03
88356		SOFTWARE COMPUTER GROUP		$ 960.00
88357		SPECIALTY BUSINESS SUPPLIES		$ 35.00
88358		TEK ADVISORS LLC		$ 4,200.00
88359		THOMAS HANSEN		$ 71.66

				$ 232,285.93

- **Motion by Mr. Stolipher to approve the Accounts Payable for August 10, 2023 in the amount of $232,285.93. Motion seconded and unanimously approved.**

		CHECK REGISTER		
		August 17, 2023		
CHECK #		VENDOR NAME		AMOUNT
88361		84 LUMBER		$ 2,701.89
88362		AMERIFLEX		$ 126.65
88363		BOLAND TRANE SERVICES INC		$ 1,939.00
88364		BUREAU OF CHILD SUPPORT		$ 439.85
88365		CITY OF CHARLES TOWN		$ 180.00
88366		COLONIAL LIFE		$ 95.68
88367		COMPTROLLER OF MARYLAND		$ 1,106.94
88368		CORMAC QUINN		$ 20.75
88369		DARYLL WIMER		$ 34.21
88370		DEBBIE LOWE		$ 671.26
88371		EFTPS IRS TAXES		$ 122,588.99
88372		ELIZABETH DUTKO		$ 135.79
88373		EMPOWER RETIREMENT		$ 6,764.10
88374		FEDEX		$ 280.32
88375		FIDELITY POWER SYSTEMS		$ 7,201.66
88376		GUTTMAN OIL CO		$ 11,933.96
88377		J.C. EHRLICH		$ 976.87
88378		JEFFERSON SECURITY BANK		$ 3,975.00
88379		JENNIFER M BROCKMAN		$ 347.86
88380		MARY ESPINOSA		$ 309.66
88381		NATHAN COCHRAN		$ 110.00
88382		NATIONWIDE RETIREMENT SOLUTIONS		$ 1,065.00
88383		PATRICK KISER		$ 220.00
88385		POTOMAC EDISON		$ 30,299.34
88386		R.E. MICHEL CO. LLC		$ 74.88
88387		RICE TIRES CO		$ 420.06
88388		RONALD DANTZIC		$ 12.06
88389		SHERIFF OF JEFFERSON COUNTY		$ 164.29
88390		SHERIFF OF JEFFERSON COUNTY		$ 136.65

88391		SOFTWARE SYSTEMS INC		$ 1,110.95
88392		SPIRIT OF JEFFERSON		$ 400.92
88393		STACI HOVERMALE		$ 1,433.30
88394		STATE TAX DEPARTMENT		$ 150.00
88395		STEPHEN V GROH		$ 90.00
88396		THE HARTFORD		$ 3,357.36
88397		US BANK		$ 84,949.60
88398		VERIZON WIRELESS SERVICES LLC		$ 50.00
88399		WV DEPUTY SHERIFF RETIREMENT SYSTEM		$ 24,386.84
88400		WV EMERGENCY MEDICAL SERVICES RETIREMENT SYSTEM		$ 4,365.53
88401		WV PUBLIC EMPLOYEE RETIREMENT SYSTEM		$ 48,184.43
88402		WV STATE TAX DEPARTMENT		$ 32,132.77
88403	FG/009	SHERIFF OF JEFFERSON COUNTY		$ 11,299.17
88404	BS/011	SHERIFF OF JEFFERSON COUNTY		$ 9,447.48
88405	AM/053	SHERIFF OF JEFFERSON COUNTY		$ 1,784.04
				$ 417,475.11

- **Motion by Mr. Stolipher to approve the Accounts Payable for August 17, 2023 in the amount of $417,475.11 Motion seconded and unanimously approved.**

APPROVAL OF MANUAL CHECKS

August 10, 2023				
OTHER FUNDS				
Check #	Fund	Vendor		Amount
867	HD/008	ALLIED UNIVERSAL ELECTRONIC MON.		$ 3,049.60
868	HD/008	D-TRAX, LLC.		$ 480.00
233	AR/207	ATLANTIC EMERG. SOLUTIONS, INC.		$ 286,804.00
969	CW/059	WV STATE POLICE		$ 45.00
970	CW/059	WV STATE AUDITOR		$ 1,675.00
971	CW/059	BOUNCE & SPLASH INFLATABLES, LLC		$ 447.00
404	WV/369	WV DEP. SHERIFF RETIREMENT STM		$ 761.00
1089	AV/056	SEGRA		$ 616.00

TOTAL				$ 293,877.60

- **Motion by Mr. Stolipher to approve the Manual Checks for August 10, 2023, in the amount of $293,877.60. Motion seconded and unanimously approved.**

August 17, 2023				
OTHER FUNDS				
Check #	Fund	Vendor		Amount
328	DK/003	SHERIFF OF JEFFERSON COUNTY		$ 1,099.66
869	HD/008	SHERIFF OF JEFFERSON COUNTY		$ 1,717.84
870	HD/008	D-TRAX, LLC		$ 496.00
1090	AV/056	US BANK		$ 758.95
1091	AV/056	CARLSON SOFTWARE		$ 208.65
1092	AV/056	PRINT-O-STAT		$ 1,080.00
364	FP/057	JEFFERSON CO FARMLAND		$ 114,099.23
234	AR/207	SHERIFF OF JEFFERSON COUNTY		$ 13,045.89
1846	CO/246	P.J. RACO CONSULTING		$ 1,375.00
TOTAL				$ 133,881.22

- **Motion by Mr. Stolipher to approve the Manual Checks for August 18, 2023, in the amount of $133,881.22 Motion seconded and unanimously approved.**

ANNOUNCEMENTS:

- **Motion by Mr. Stolipher to approve the advancement of $25,000 to Jefferson County Christian Ministries. Motion made by Commissioner Stolipher. Motion seconded and unanimously approved**

PUBLIC COMMENT: Ed Hannon, David Tabb

PRESENTATIONS

3. Angie Banks-Assessor- Requested approval of Exonerations

NAME	TYPE	DISTRICT	AMOUNT	TICKET NO.
ACAR Leasing LTD	PP	CTD	$432.04	304441

- **Motion by Mr. Stolipher to approve the Exoneration for ticket No. 304441 as presented by Ms. Banks. Motion seconded and unanimously approved.**

NAME	TYPE	DISTRICT	AMOUNT	TICKET NO.
Richard A Adelson	PP	CTD	$117.00	305057

- **Motion by Mr. Stolipher to approve the Exoneration for ticket No. 305057 as presented by Ms. Banks. Motion seconded and unanimously approved**

NAME	TYPE	DISTRICT	AMOUNT	TICKET NO.
Richard A. Adelson	PP	CTC	$120.00	305086

- **Motion by Mr. Stolipher to approve the Exoneration for ticket No. 305086 as presented by Ms. Banks. Motion seconded and unanimously approved.**

NAME	TYPE	DISTRICT	AMOUNT	TICKET NO.
Richard A. Adelson	PP	CTC	$141.00	305164

- **Motion by Mr. Stolipher to approve the Exoneration for ticket No. 305164 as presented by Ms. Banks. Motion seconded and unanimously approved.**

NAME	TYPE	DISTRICT	AMOUNT	TICKET NO.
Richard A. Adelson	PP	CTC	$168.00	305181

- **Motion by Mr. Stolipher to approve the Exoneration for ticket No. 305181 as presented by Ms. Banks. Motion seconded and unanimously approved.**

NAME	TYPE	DISTRICT	AMOUNT	TICKET NO.
William & Kelsi Bell	PP	CTC	$119.48	300592

- **Motion by Mr. Stolipher to approve the Exoneration for ticket No. 300592 as presented by Ms. Banks. Motion seconded and unanimously approved**

NAME	TYPE	DISTRICT	AMOUNT	TICKET NO.
Lyle L. Butts	PP	SD	$19.62	314982

- **Motion by Mr. Stolipher to approve the Exoneration for ticket No. 314982 as presented by Ms. Banks. Motion seconded and unanimously approved.**

NAME	TYPE	DISTRICT	AMOUNT	TICKET NO.
Anthony Canby	PP	SD	$539.27	314996

- **Motion by Mr. Stolipher to approve the Exoneration for ticket No. 314996 as presented by Ms. Banks. Motion seconded and unanimously approved**

NAME	TYPE	DISTRICT	AMOUNT	TICKET NO.
Adrian & Nicole Kessel	PP	CTC	$116.68	302295

- **Motion by Mr. Stolipher to approve the Exoneration for ticket No. 302295 as presented by Ms. Banks. Motion seconded and unanimously approved.**

NAME	TYPE	DISTRICT	AMOUNT	TICKET NO.
Robert McPipe	PP	MD	$200.43	312218

- **Motion by Mr. Stolipher to approve the Exoneration for ticket No. 312218 as presented by Ms. Banks. Motion seconded and unanimously approved.**

NAME	TYPE	DISTRICT	AMOUNT	TICKET NO.
Tim & Meagon Shaniey	PP	SD	$63.08	316577

- **Motion by Mr. Stolipher to approve the Exoneration for ticket No. 316577 as presented by Ms. Banks. Motion seconded and unanimously approved.**

NAME	TYPE	DISTRICT	AMOUNT	TICKET NO.
Patricia M. Sanderson	PP	RC	$5,400.68	24808

- **Motion by Mr. Stolipher to approve the Exoneration for ticket No. 24808 as presented by Ms. Banks. Motion seconded and unanimously approved.**

NAME-Split Ticket	TYPE	DISTRICT	AMOUNT	TICKET NO.
Rhonda Vickers/ Donald Vickers	PP	CT	$1,082.68	306173

- **Motion by Mr. Stolipher to approve the Exoneration for ticket No. 306173 as presented by Ms. Banks. Motion seconded and unanimously approved.**

4. Tom Hansen-Sheriff- Requested approval for Full Time Bailiff

- **Motion by Mr. Stolipher to approve the hire of Cormac Quinn for the Full Time position of bailiff with a pay rate of $17.00 an hour and a start date August 21, 2023. Motion seconded and unanimously approved.**

5. Interviews & Appointments to the following :

→ Jefferson County Sheriff Deputy Civil Service Commission

David Kyzner

It was the consensus of the Commission to move this to the next meeting.

6. Becky Burns-Office Manager- County Engineer- Requested

    a. Partial Release of Letter of Credit #52202 for RTD Properties, LLC – Lot 29 Burr Industrial Business Park (File #22-10-SP)

    - **Motion by Mr. Stolipher to authorize a partial release of letter of Credit #52202 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). Motion seconded and unanimously approved.**

    b. Partial Release of Letter of Credit #521525 for Fellowship Bible Church, Phase 1B & 1D (File #19-6-SP)

    - **Motion by Mr. Stolipher to 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 IB & 1D (File #19-6-SP). Motion seconded and unanimously approved.**

7. Luke Siegfried- County Planner- Quarterly Status Report of the 2045 Comprehensive Plan update.

INFORMATIONAL ONLY

8. Mike Sine- Director- Jefferson County Emergency Services Agency

    a. Use agreement related to potential purchase of SFD A31

    - **Motion by Mr. Stolipher to approve the Use agreement and potential purchase of SFD A31 with the addition of an opt-out clause. Motion seconded and unanimously approved**

b. MOU with Jefferson County VFD's

Motion by Mr. Stolipher to approve the MOU with Jefferson County VFDs. Motion seconded and unanimously approved.

c. Change in Employee Statues-Part-time to Full-time

Motion by Mr. Stolipher to approve the change in status for Ronnie Shutts from Part-time FF/EMTI to Full-time FF/EMT I. This will be effective August 13, 2023. His rate will remain $19.67 an hr. Upon completion of the introductory period and meeting the requirements of AP1060 he will receive a promotion to FF/EMT II with w new pay rate of $20.67 an hour to be effective December 3, 2023. Motion seconded and unanimously approved.

d. Approval of Purchase- Wi-Fi Modems for Heart Monitors-

Motion by Mr. Stolipher to approve the purchase of 12-Wifi Modems for heart monitors in the amount of $11,953.56. Motion seconded and unanimously approved.

9. 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 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.

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.

- **Motion by Mr. Stolipher to enter into Executive Session to receive legal advice and status updates on items 9b, e and f. 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.**

  Please note that Commissioner Steve Stolipher recused himself from the discussion of item 9b.

COUNTY ADMINISTRATOR REPORT

- For Review and Consideration for the next meeting – Updated description for a GIS/Tyler Munis Tech (no action needed)

  It was the consensus of the Commission to move this to the next meeting.

- Update on County Departments (no action needed)

- State Budget Revisions FY2023-2024

  Motion by Mr. Stolipher to approve the budget revision for the State Auditor's office and adopt the associated resolution. Motion seconded and unanimously approved.

- Internal Budget Transfer for Planning and Zoning (budget neutral administrative error correction)

  Motion by Mr. Stolipher to approve the 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. Motion seconded and unanimously approved.

The Commission adjourned at 10:02 pm on a motion by Mr. Stolipher. Motion was seconded and unanimously approved.

Steve Stolipher, PRESIDENT

Respectfully submitted
Sorayda Pitts
Administrative Assistant

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

Building a better working world

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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).

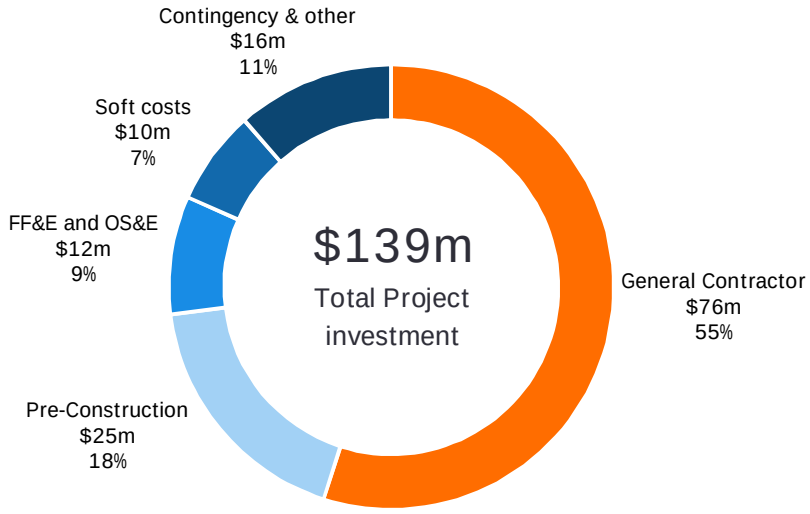
- State and local taxes: Estimated taxes include individual and corporate income taxes, sales and excise taxes, and local property taxes paid by businesses and households. Income, property, and sales taxes paid by hotel employees on their incomes and purchases are included as direct taxes. The analysis 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
	Construction contractors	*Payments made to construction suppliers; Businesses selling to contract employees*	*Total one-time*
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)	
Within Harpers Ferry	$251,700
Elsewhere in West Virginia	$5,461,100
Employees (direct labor income)	$5,230,200
Governments (taxes)	
Harpers Ferry	$409,100
Other state & local taxes	$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).

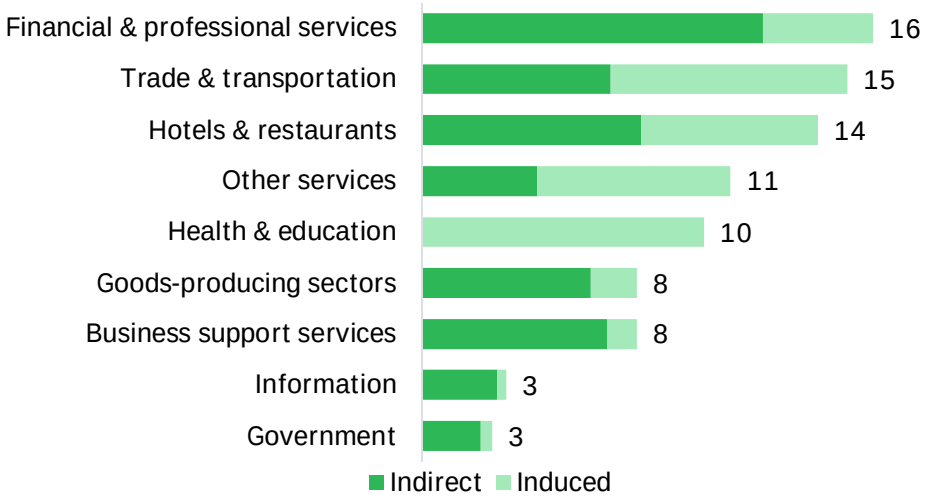
Table 3. Annual state and local impacts of hotel operations
Real 2019 dollars

	Direct impact	Indirect & Induced impact	Total impact
	Hotel operations	*Hotel suppliers; Businesses selling to employees*	*Total*
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

August 10, 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 Completion	Property Area[a] Rooms	GSF per Room	GSF	Appraised Value[b] 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. *10-Aug-2023*

[a]Provided by Developer.
[b]See Appendix B.

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

Development Year Ending	Appraised As Of[(b)]	Final Tax Due Date[(c)]	Lodging		Meeting Space		Restaurant	
			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. *10-Aug-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-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. *10-Aug-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-2.b: Projected Construction Completion - Existing Buildings[a]

Development Year Ending	Appraised As Of[b]	Final Tax Due Date[c]	Yellow House		Old Lodge		Map ID 17 - Red House/Office	
			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. *10-Aug-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-2.b: Projected Construction Completion - Existing Buildings, continued[a]

Development Year Ending	Appraised As Of[b]	Final Tax Due Date[c]	Map ID 19 - Armory House		Map ID 22 - Armory House		Map ID 24 - Armory House	
			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. *10-Aug-2023*

[a]Provided by Developer.

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Appendix A-2.b: Projected Construction Completion - Existing Buildings, continued[a]

Development Year Ending	Appraised As Of[b]	Final Tax Due Date[c]	Map ID 25 - Armory House		Map ID 27 - Armory House	
			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. *10-Aug-2023*

[a]Provided by Developer.

[b]Property is assessed on July 1 annually based on discussion with Jefferson County Assessor. Property tax bills are mailed July 1st of each year and are based on the assessment and use of the property as of July 1st 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

Projected Appraised Value
and Incremental Assessed Value

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 annual appreciation of 1.6%, or 5% realized in the year of the triennial reassessment.
[c]See Appendix A-2.a.
[d]See Appendix A-1.

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 GSF[c]	Bar Value Per GSF[d]	Bar Appraised Value	Spa GSF[c]	Spa Value Per GSF[d]	Spa Appraised Value	Parking GSF[c]	Parking Value Per GSF[d]	Parking Appraised Value	Total 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

[a]Provided by Developer.
[b]Assumes annual appreciation of 1.6%, or 5% realized in the year of the triennial reassessment.
[c]See Appendix A-2.a.
[d]See Appendix A-1.

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 GSF[c]	Yellow House Value Per GSF[d]	Yellow House Appraised Value	Old Lodge GSF[c]	Old Lodge Value Per GSF[d]	Old Lodge Appraised Value	Map ID 17 - Red House / Office GSF[c]	Map ID 17 - Red House / Office Value Per GSF[d]	Map ID 17 - Red House / Office 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

[a]Provided by Developer.

[b]Assumes annual appreciation of 1.6%, or 5% realized in the year of the triennial reassessment.

[c]See Appendix A-2.b.

[d]See Appendix A-1.

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 GSF[c]	Value Per GSF[d]	Appraised Value	Map ID 22 - Armory House GSF[c]	Value Per GSF[d]	Appraised Value	Map ID 24 - Armory House 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

[a]Provided by Developer.

[b]Assumes annual appreciation of 1.6%, or 5% realized in the year of the triennial reassessment.

[c]See Appendix A-2.b.

[d]See Appendix A-1.

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 GSF[c]	Map ID 25 - Armory House Value Per GSF[d]	Map ID 25 - Armory House Appraised Value	Map ID 27 - Armory House GSF[c]	Map ID 27 - Armory House Value Per GSF[d]	Map ID 27 - Armory House Appraised Value	Total Appraised 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

[a]Provided by Developer.

[b]Assumes annual appreciation of 1.6%, or 5% realized in the year of the triennial reassessment.

[c]See Appendix A-2.b.

[d]See Appendix A-1.

Appendix A-3.c: Projected Appraised Value - Total[a]

Development Year Ending	Appraised As Of	Final Tax Due Date	Appreciation Factor	Hill Top House[a]	Existing Buildings[b]	Existing Land[c]	Residual[d]	Total
31-Dec-22	1-Jul-23	1-Apr-24	100%	$0	$2,549,200	$1,248,800	$131,200	$3,929,200
31-Dec-23	1-Jul-24	1-Apr-25	100%	$0	$2,549,200	$1,248,800	$131,200	$3,929,200
31-Dec-24	1-Jul-25	1-Apr-26	100%	$0	$2,549,200	$1,248,800	$131,200	$3,929,200
31-Dec-25	1-Jul-26	1-Apr-27	105%	$60,928,373	$2,678,796	$1,312,286	$0	$64,919,456
31-Dec-26	1-Jul-27	1-Apr-28	105%	$60,928,373	$2,678,796	$1,312,286	$0	$64,919,456
31-Dec-27	1-Jul-28	1-Apr-29	105%	$60,928,373	$2,678,796	$1,312,286	$0	$64,919,456
31-Dec-28	1-Jul-29	1-Apr-30	110%	$64,025,848	$2,814,981	$1,379,000	$0	$68,219,829
31-Dec-29	1-Jul-30	1-Apr-31	110%	$64,025,848	$2,814,981	$1,379,000	$0	$68,219,829
31-Dec-30	1-Jul-31	1-Apr-32	110%	$64,025,848	$2,814,981	$1,379,000	$0	$68,219,829
31-Dec-31	1-Jul-32	1-Apr-33	116%	$67,280,791	$2,958,089	$1,449,106	$0	$71,687,986
31-Dec-32	1-Jul-33	1-Apr-34	116%	$67,280,791	$2,958,089	$1,449,106	$0	$71,687,986
31-Dec-33	1-Jul-34	1-Apr-35	116%	$67,280,791	$2,958,089	$1,449,106	$0	$71,687,986
31-Dec-34	1-Jul-35	1-Apr-36	122%	$70,701,210	$3,108,472	$1,522,776	$0	$75,332,457
31-Dec-35	1-Jul-36	1-Apr-37	122%	$70,701,210	$3,108,472	$1,522,776	$0	$75,332,457
31-Dec-36	1-Jul-37	1-Apr-38	122%	$70,701,210	$3,108,472	$1,522,776	$0	$75,332,457
31-Dec-37	1-Jul-38	1-Apr-39	128%	$74,295,515	$3,266,500	$1,600,190	$0	$79,162,206
31-Dec-38	1-Jul-39	1-Apr-40	128%	$74,295,515	$3,266,500	$1,600,190	$0	$79,162,206
31-Dec-39	1-Jul-40	1-Apr-41	128%	$74,295,515	$3,266,500	$1,600,190	$0	$79,162,206
31-Dec-40	1-Jul-41	1-Apr-42	135%	$78,072,548	$3,432,562	$1,681,541	$0	$83,186,651
31-Dec-41	1-Jul-42	1-Apr-43	135%	$78,072,548	$3,432,562	$1,681,541	$0	$83,186,651
31-Dec-42	1-Jul-43	1-Apr-44	135%	$78,072,548	$3,432,562	$1,681,541	$0	$83,186,651
31-Dec-43	1-Jul-44	1-Apr-45	141%	$82,041,597	$3,607,067	$1,767,027	$0	$87,415,691
31-Dec-44	1-Jul-45	1-Apr-46	141%	$82,041,597	$3,607,067	$1,767,027	$0	$87,415,691
31-Dec-45	1-Jul-46	1-Apr-47	141%	$82,041,597	$3,607,067	$1,767,027	$0	$87,415,691
31-Dec-46	1-Jul-47	1-Apr-48	149%	$86,212,425	$3,790,443	$1,856,859	$0	$91,859,727
31-Dec-47	1-Jul-48	1-Apr-49	149%	$86,212,425	$3,790,443	$1,856,859	$0	$91,859,727
31-Dec-48	1-Jul-49	1-Apr-50	149%	$86,212,425	$3,790,443	$1,856,859	$0	$91,859,727
31-Dec-49	1-Jul-50	1-Apr-51	156%	$90,595,289	$3,983,141	$1,951,258	$0	$96,529,688
31-Dec-50	1-Jul-51	1-Apr-52	156%	$90,595,289	$3,983,141	$1,951,258	$0	$96,529,688
31-Dec-51	1-Jul-52	1-Apr-53	156%	$90,595,289	$3,983,141	$1,951,258	$0	$96,529,688

[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-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	$3,929,200	($4,674,900)	$0	60%	$0
1-Apr-25	1-Jun-25	$3,929,200	($4,674,900)	$0	60%	$0
1-Apr-26	1-Jun-26	$3,929,200	($4,674,900)	$0	60%	$0
1-Apr-27	1-Jun-27	$64,919,456	($4,674,900)	$60,244,556	60%	$36,146,734
1-Apr-28	1-Jun-28	$64,919,456	($4,674,900)	$60,244,556	60%	$36,146,734
1-Apr-29	1-Jun-29	$64,919,456	($4,674,900)	$60,244,556	60%	$36,146,734
1-Apr-30	1-Jun-30	$68,219,829	($4,674,900)	$63,544,929	60%	$38,126,957
1-Apr-31	1-Jun-31	$68,219,829	($4,674,900)	$63,544,929	60%	$38,126,957
1-Apr-32	1-Jun-32	$68,219,829	($4,674,900)	$63,544,929	60%	$38,126,957
1-Apr-33	1-Jun-33	$71,687,986	($4,674,900)	$67,013,086	60%	$40,207,852
1-Apr-34	1-Jun-34	$71,687,986	($4,674,900)	$67,013,086	60%	$40,207,852
1-Apr-35	1-Jun-35	$71,687,986	($4,674,900)	$67,013,086	60%	$40,207,852
1-Apr-36	1-Jun-36	$75,332,457	($4,674,900)	$70,657,557	60%	$42,394,534
1-Apr-37	1-Jun-37	$75,332,457	($4,674,900)	$70,657,557	60%	$42,394,534
1-Apr-38	1-Jun-38	$75,332,457	($4,674,900)	$70,657,557	60%	$42,394,534
1-Apr-39	1-Jun-39	$79,162,206	($4,674,900)	$74,487,306	60%	$44,692,383
1-Apr-40	1-Jun-40	$79,162,206	($4,674,900)	$74,487,306	60%	$44,692,383
1-Apr-41	1-Jun-41	$79,162,206	($4,674,900)	$74,487,306	60%	$44,692,383
1-Apr-42	1-Jun-42	$83,186,651	($4,674,900)	$78,511,751	60%	$47,107,051
1-Apr-43	1-Jun-43	$83,186,651	($4,674,900)	$78,511,751	60%	$47,107,051
1-Apr-44	1-Jun-44	$83,186,651	($4,674,900)	$78,511,751	60%	$47,107,051
1-Apr-45	1-Jun-45	$87,415,691	($4,674,900)	$82,740,791	60%	$49,644,475
1-Apr-46	1-Jun-46	$87,415,691	($4,674,900)	$82,740,791	60%	$49,644,475
1-Apr-47	1-Jun-47	$87,415,691	($4,674,900)	$82,740,791	60%	$49,644,475
1-Apr-48	1-Jun-48	$91,859,727	($4,674,900)	$87,184,827	60%	$52,310,896
1-Apr-49	1-Jun-49	$91,859,727	($4,674,900)	$87,184,827	60%	$52,310,896
1-Apr-50	1-Jun-50	$91,859,727	($4,674,900)	$87,184,827	60%	$52,310,896
1-Apr-51	1-Jun-51	$96,529,688	($4,674,900)	$91,854,788	60%	$55,112,873
1-Apr-52	1-Jun-52	$96,529,688	($4,674,900)	$91,854,788	60%	$55,112,873
1-Apr-53	1-Jun-53	$96,529,688	($4,674,900)	$91,854,788	60%	$55,112,873

[(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-5: Projected Tax Increment Revenues

Final Tax Due Date	Bond Year Ending	Incremental Assessed Value[a]	Incremental Personal Property[b]	Total Taxable Assessed Value	Tax Rates[c] State	County	School District Current	School Excess	School Improvement	Municipal	Total	Tax Increment Revenues
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	$36,146,734	$14,231,983	$50,378,717	0.0100	0.5216	0.7760	0.0000	0.0000	0.2528	1.5604	$786,109
1-Apr-28	1-Jun-28	$36,146,734	$11,385,586	$47,532,320	0.0100	0.5216	0.7760	0.0000	0.0000	0.2528	1.5604	$741,694
1-Apr-29	1-Jun-29	$36,146,734	$9,962,388	$46,109,122	0.0100	0.5216	0.7760	0.0000	0.0000	0.2528	1.5604	$719,487
1-Apr-30	1-Jun-30	$38,126,957	$8,539,190	$46,666,147	0.0100	0.5216	0.7760	0.0000	0.0000	0.2528	1.5604	$728,179
1-Apr-31	1-Jun-31	$38,126,957	$7,115,992	$45,242,949	0.0100	0.5216	0.7760	0.0000	0.0000	0.2528	1.5604	$705,971
1-Apr-32	1-Jun-32	$38,126,957	$7,258,311	$45,385,269	0.0100	0.5216	0.7760	0.0000	0.0000	0.2528	1.5604	$708,192
1-Apr-33	1-Jun-33	$40,207,852	$7,403,478	$47,611,329	0.0100	0.5216	0.7760	0.0000	0.0000	0.2528	1.5604	$742,927
1-Apr-34	1-Jun-34	$40,207,852	$7,551,547	$47,759,399	0.0100	0.5216	0.7760	0.0000	0.0000	0.2528	1.5604	$745,238
1-Apr-35	1-Jun-35	$40,207,852	$7,702,578	$47,910,430	0.0100	0.5216	0.7760	0.0000	0.0000	0.2528	1.5604	$747,594
1-Apr-36	1-Jun-36	$42,394,534	$7,856,630	$50,251,164	0.0100	0.5216	0.7760	0.0000	0.0000	0.2528	1.5604	$784,119
1-Apr-37	1-Jun-37	$42,394,534	$8,013,762	$50,408,296	0.0100	0.5216	0.7760	0.0000	0.0000	0.2528	1.5604	$786,571
1-Apr-38	1-Jun-38	$42,394,534	$8,174,037	$50,568,572	0.0100	0.5216	0.7760	0.0000	0.0000	0.2528	1.5604	$789,072
1-Apr-39	1-Jun-39	$44,692,383	$8,337,518	$53,029,902	0.0100	0.5216	0.7760	0.0000	0.0000	0.2528	1.5604	$827,479
1-Apr-40	1-Jun-40	$44,692,383	$8,504,269	$53,196,652	0.0100	0.5216	0.7760	0.0000	0.0000	0.2528	1.5604	$830,081
1-Apr-41	1-Jun-41	$44,692,383	$8,674,354	$53,366,737	0.0100	0.5216	0.7760	0.0000	0.0000	0.2528	1.5604	$832,735
1-Apr-42	1-Jun-42	$47,107,051	$8,847,841	$55,954,892	0.0100	0.5216	0.7760	0.0000	0.0000	0.2528	1.5604	$873,120
1-Apr-43	1-Jun-43	$47,107,051	$9,024,798	$56,131,848	0.0100	0.5216	0.7760	0.0000	0.0000	0.2528	1.5604	$875,881
1-Apr-44	1-Jun-44	$47,107,051	$9,205,294	$56,312,344	0.0100	0.5216	0.7760	0.0000	0.0000	0.2528	1.5604	$878,698
1-Apr-45	1-Jun-45	$49,644,475	$9,389,400	$59,033,874	0.0100	0.5216	0.7760	0.0000	0.0000	0.2528	1.5604	$921,165
1-Apr-46	1-Jun-46	$49,644,475	$9,577,188	$59,221,662	0.0100	0.5216	0.7760	0.0000	0.0000	0.2528	1.5604	$924,095
1-Apr-47	1-Jun-47	$49,644,475	$9,768,731	$59,413,206	0.0100	0.5216	0.7760	0.0000	0.0000	0.2528	1.5604	$927,084
1-Apr-48	1-Jun-48	$52,310,896	$9,964,106	$62,275,002	0.0100	0.5216	0.7760	0.0000	0.0000	0.2528	1.5604	$971,739
1-Apr-49	1-Jun-49	$52,310,896	$10,163,388	$62,474,284	0.0100	0.5216	0.7760	0.0000	0.0000	0.2528	1.5604	$974,849
1-Apr-50	1-Jun-50	$52,310,896	$10,366,656	$62,677,552	0.0100	0.5216	0.7760	0.0000	0.0000	0.2528	1.5604	$978,021
1-Apr-51	1-Jun-51	$55,112,873	$10,573,989	$65,686,862	0.0100	0.5216	0.7760	0.0000	0.0000	0.2528	1.5604	$1,024,978
1-Apr-52	1-Jun-52	$55,112,873	$10,785,469	$65,898,342	0.0100	0.5216	0.7760	0.0000	0.0000	0.2528	1.5604	$1,028,278
1-Apr-53	1-Jun-53	$55,112,873	$11,001,178	$66,114,051	0.0100	0.5216	0.7760	0.0000	0.0000	0.2528	1.5604	$1,031,644
Total												$22,884,997

MuniCap, Inc. *10-Aug-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]
Commercial			
Hill Top House			
Lodging	-	-	***$429***
Per room	-	$357,749	-
Per GSF	-	$387	-
Meeting space	-	-	***$403***
Restaurant	-	-	***$660***
Bar	-	-	***$490***
Spa	-	-	***$485***
Parking	-	-	***$167***
Existing buildings			
Hill Top House	***$3***		
Yellow House	***$146***	-	-
Old Lodge	***$33***	-	-
Ancillary buildings			
Map ID 17 - Red House/Office	***$205***	-	-
Map ID 19 - Armory House	***$93***	-	-
Map ID 22 - Armory House	***$107***	-	-
Map ID 24 - Armory House	***$147***	-	-
Map ID 25 - Armory House	***$160***	-	-
Map ID 27 - Armory House	***$118***	-	-
Vacant land (total)	***$1,248,800***	-	-

[a]Actual appraised value as reported by the Jefferson County Assessors Office.
[b]See Appendix B-2.
[b]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 GSF	Building Area Rooms	Total Appraised Value Land	Total Appraised Value Improvement	Total Appraised Value Total	Total Appraised Value Per GSF	Total Appraised Value Per Room	Most Comparable Per GSF	Most Comparable 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

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[(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
Structure cost			
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		
Land value			
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
Structure cost			
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		
Land value			
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
Structure cost			
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		
Land value			
Estimated land value per square foot[b]	$4.46		
Total estimated appraised value per square foot based on cost	$659.91		

MuniCap, Inc. *10-Aug-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-3: Projected Appraised Value - Cost, continued[a]

Occupancy	Class	Height	Rank
Bar	Fireproof structural steel frame	14'	Excellent
Structure cost			
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		
Land value			
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
Structure cost			
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		
Land value			
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
Structure cost			
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		
Land value			
Estimated land value per square foot[b]	$4.46		
Total estimated appraised value per square foot based on cost	$167.09		

MuniCap, Inc. *10-Aug-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	PARID	Physical Address	SF	PSF	Calculated Acreage	Appraised Value[b] Land Value	Building Value	Total Value	Total Assessed Value[c]
Hill Top House	19-05-0002-0046-0000	400 E. Ridge St	44,397	$3	0.860	$131,200	$0	$131,200	$78,720
Yellow House	19-05-0002-0043-0000	500 E. Ridge St	4,201	$146	0.220	$185,300	$426,100	$611,400	$366,840
Old Lodge	19-05-0003-0052-0000	Ridge St	14,488	$33	1.100	$100,600	$377,600	$478,200	$286,920
Ancillary Building	19-05-0002-0058-0000	580 Washington St	1,820	$217	0.330	$201,300	$194,300	$395,600	$237,360
Ancillary Building	19-05-0002-0056-0000	540 Washington St	2,166	$162	0.180	$172,900	$177,200	$350,100	$210,060
Ancillary Building	19-05-0002-0055-0000	500 Washington St	1,906	$205	0.210	$184,800	$206,600	$391,400	$234,840
Ancillary Building	19-05-0002-0054-0000	490 Washington St	2,562	$93	0.140	$151,200	$87,600	$238,800	$143,280
Ancillary Building	19-05-0002-0052-0000	470 Washington St	1,928	$107	0.120	$144,100	$62,900	$207,000	$124,200
Ancillary Building	19-05-0002-0050-0000	450 Washington St	1,404	$147	0.360	$188,400	$18,400	$206,800	$124,080
Ancillary Building	19-05-0002-0049-0000	420 Washington St	1,549	$160	0.360	$209,300	$38,400	$247,700	$148,620
Ancillary Building	19-05-0002-0048-0000	400 Washington St	1,424	$118	0.180	$155,600	$12,300	$167,900	$100,740
Sub-total Ancillary								$2,205,300	$1,323,180
Vacant Land	19-05-0002-0034-0002	Off Ridge St	-	-	0.76	$13,900	$0	$13,900	$8,340
Vacant Land	19-05-0002-0034-0001	Off Ridge St	-	-	1.280	$18,000	$0	$18,000	$10,800
Vacant Land	19-05-0002-0044-0000	Ridge St	-	-	0.120	$91,200	$0	$91,200	$54,720
Vacant Land	19-05-0002-0044-0001	Ridge St	-	-	0.040	$65,700	$0	$65,700	$39,420
Vacant Land	19-05-0002-0045-0000	Ridge St	-	-	0.050	$70,200	$0	$70,200	$42,120
Hotel Streets	19-05-0002-0046-0001	Ridge St	-	-	1.720	$29,500	$0	$29,500	$17,700
Vacant Land	19-05-0003-0001-0000	Ridge St	-	-	0.130	$15,000	$0	$15,000	$9,000
Vacant Land	19-05-0003-0002-0000	Ridge St	-	-	1.060	$15,000	$0	$15,000	$9,000
Vacant Land	19-05-0003-0003-0000	Ridge St	-	-	0.300	$15,000	$0	$15,000	$9,000
Vacant Land	19-05-0003-0004-0000	Ridge St	-	-	0.020	$1,000	$0	$1,000	$600
Vacant Land	19-05-0002-0057-0000	Ridge St	-	-	0.180	$129,700	$0	$129,700	$77,820
Vacant Land	19-05-0002-0055-0001	Ridge St	-	-	0.170	$122,000	$0	$122,000	$73,200
Vacant Land	19-05-0002-0054-0001	Ridge St	-	-	0.170	$123,500	$0	$123,500	$74,100
Vacant Land	19-05-0002-0053-0000	Washington St	-	-	0.210	$152,200	$0	$152,200	$91,320
Vacant Land	19-05-0002-0052-0001	Ridge St	-	-	0.090	$119,100	$0	$119,100	$71,460
Vacant Land	19-05-0002-0051-0000	Ridge St	-	-	0.210	$134,000	$0	$134,000	$80,400
Vacant Land	19-05-0002-0047-0000	Ridge Lancaster St	-	-	0.180	$129,700	$4,100	$133,800	$80,280
Vacant Land	-	-	-	-	-	-	-	-	-
Sub-total								$1,248,800	$749,280
Total					6.69			$4,674,900	$2,804,940

MuniCap, Inc. *10-Aug-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.
[c]Calculated as 60% of appraised value.

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 School Excess	School Improvement	Municipal	Total
2023	IV	0.0100	0.5216	0.7760	0.0000	0.0000	0.2528	1.5604

MuniCap, Inc. *10-Aug-2023*

[(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 April __, 2024, executed by the Developer and the County Commission regarding the conduct of the competitive bidding process for the TIF Projects.

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.

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 programing (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 Ziemianski
Laurel Ziemianski
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.

STEPTOE &JOHNSON PLLC

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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,

John C. Stump

Enclosure

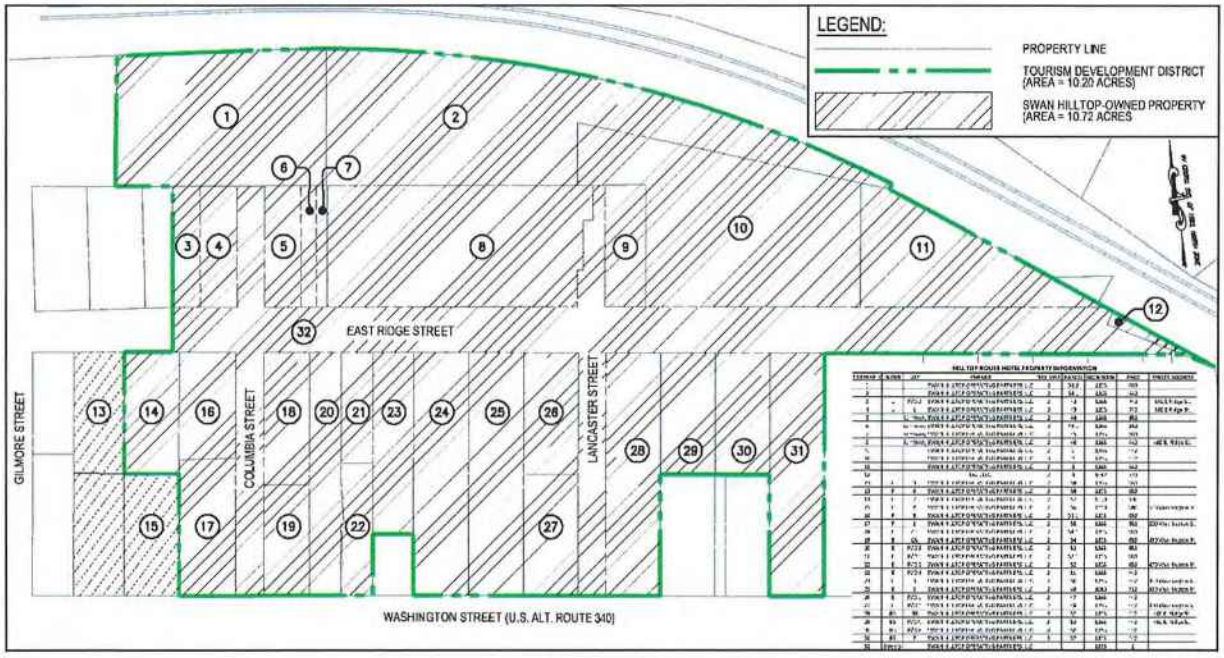
NOTICE OF PUBLIC HEARING

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

STEPTOE & JOHNSON PLLC

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Charleston, WV
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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,

John C. Stump

Enclosure

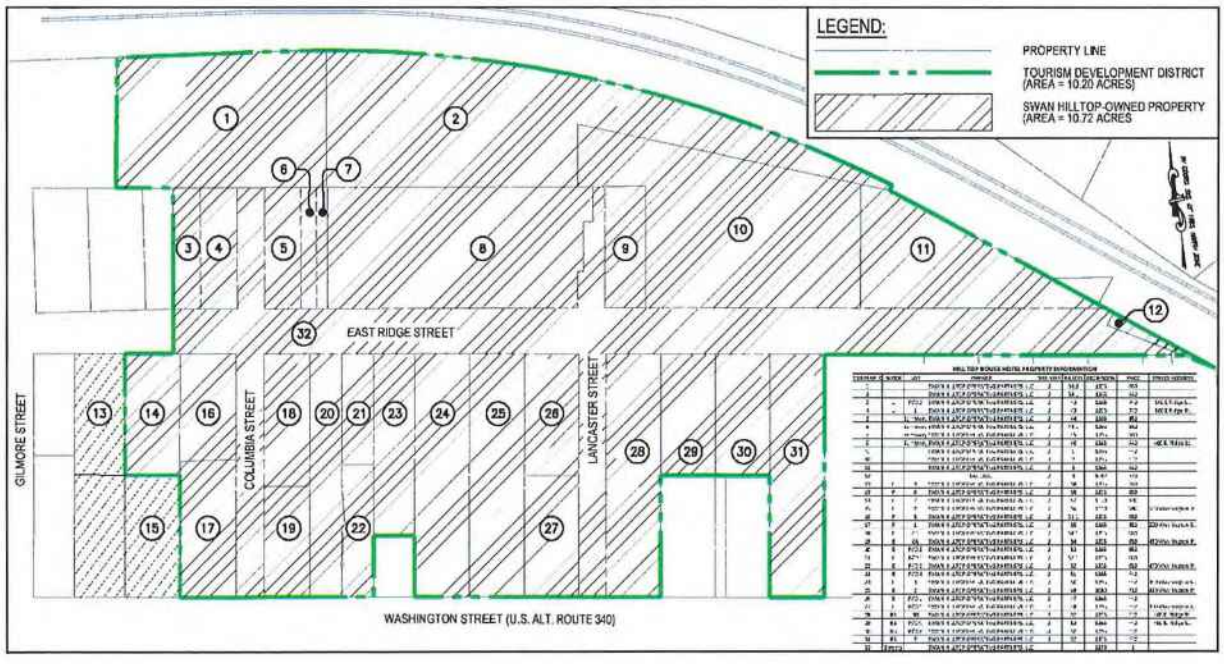
NOTICE OF PUBLIC HEARING

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.

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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

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- 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.

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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.

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Enclosure

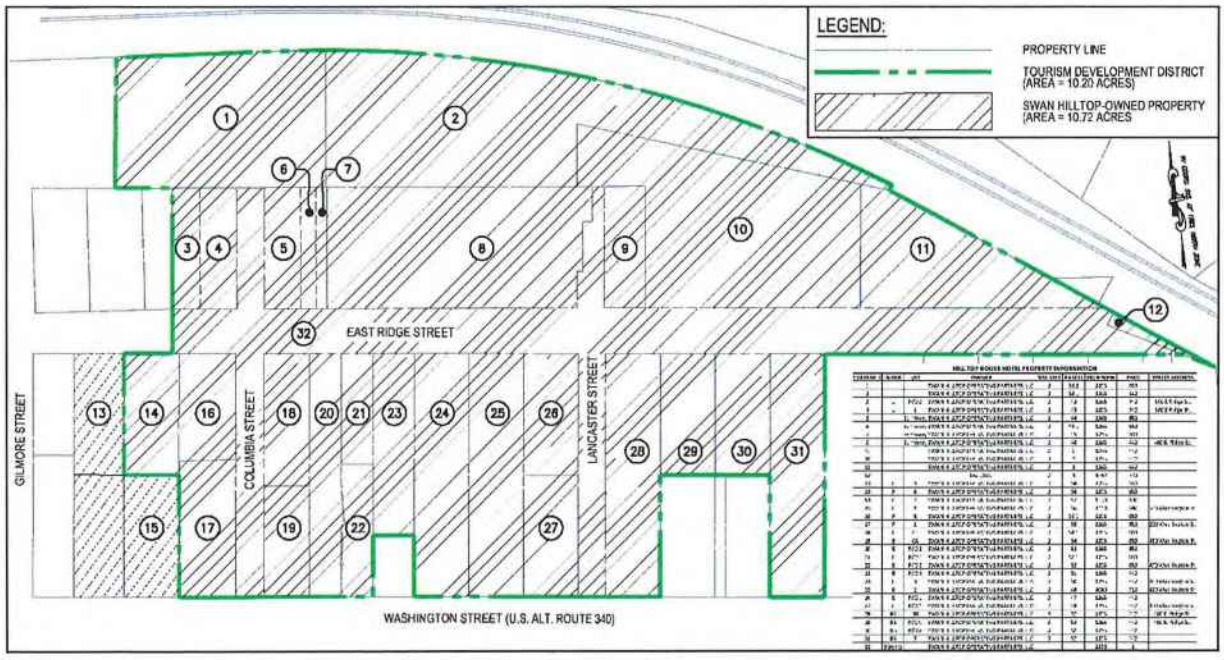
NOTICE OF PUBLIC HEARING

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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 Good Standing from Delaware Secretary of State's Office and Certificate of Authorization 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.

Delaware

The First State

I, JEFFREY W. BULLOCK, SECRETARY OF STATE OF THE STATE OF DELAWARE, DO HEREBY CERTIFY "SWAN HILL TOP HOUSE HOTEL, LLC" IS DULY FORMED UNDER THE LAWS OF THE STATE OF DELAWARE AND IS IN GOOD STANDING AND HAS A LEGAL EXISTENCE SO FAR AS THE RECORDS OF THIS OFFICE SHOW, AS OF THE SECOND DAY OF APRIL, A.D. 2024.

AND I DO HEREBY FURTHER CERTIFY THAT THE ANNUAL TAXES HAVE BEEN PAID TO DATE.





7377088 8300

Authentication: 203164848

SR# 20241274975

Date: 04-02-24

You may verify this certificate online at corp.delaware.gov/authver.shtml

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:0WV4J_23X2A

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

April 02, 2024

Mac Warner

Secretary of State

Notice: A certificate issued electronically from the West Virginia Secretary of State's Web site is fully and immediately valid and effective. However, as an option, the issuance and validity of a certificate obtained electronically may be established by visiting the Certificate Validation Page of the Secretary of State's Web site, https://apps.wv.gov/sos/businessentitysearch/validate.aspx entering the validation ID displayed on the certificate, and following the instructions displayed. Confirming the issuance of a certificate is merely optional and is not necessary to the valid and effective issuance of a certificate.

County Commission of Jefferson County, West Virginia

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Jefferson County Real Property - Tax Year: 2023

Ticket Number: 0000016024 **Account Number:** 00015193

District: 05 - HARPERS FERRY CORP **More Info:** Details

Owner Name: HF HILLTOP LLC & SWAN HILL TOP OPERATING PARTNERS LLC	**Property:** 1 LT-HILLTOP HOTEL
In Care of:	
Address: 44112 MERCURE CIR STERLING VA 20166	**Map:** 2 **Parcel:** 0046 0000 0000
Lending Inst:	**Lot Size:** **Acreage:**
	Book: 1271 **Page:** 586

Tax Class: 4	Homestead Exemption:	Back Tax:	Exoneration:	Prior Delinquents:	Special Disposition:

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

ASSESSMENT:

Assessment	GROSS	NET	TAX (1/2 Year)
Land	78700	78700	
Building	0	0	
Total	78700	78700	1018.70

PAYMENTS RECEIVED:

	First Half	Second Half
Net	1018.70	1018.70
Discount	25.47	25.47
Interest	.00	.00
Total	993.23	993.23
Date	08/14/2023	02/29/2024

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Jefferson County Real Property - Tax Year: 2023

Ticket Number: 0000016017 **Account Number:** 00015297

District: 05 - HARPERS FERRY CORP **More Info:** Details

Owner Name: HF HILLTOP LLC & DGE LLC **In Care of:** **Address:** 44112 MERCURE CIR STERLING VA 20166 **Lending Inst:**	**Property:** 1 LT RIDGE ST **Map:** 3 **Parcel:** 0004 0000 0000 **Lot Size:** **Acreage:** **Book:** 1271 **Page:** 597

Tax Class: 4	Homestead Exemption:	Back Tax:	Exoneration:	Prior Delinquents:	Special Disposition:

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

ASSESSMENT:

Assessment	GROSS	NET	TAX (1/2 Year)
Land	600	600	
Building	0	0	
Total	600	600	7.77

PAYMENTS RECEIVED:

	First Half	Second Half
Net	7.77	7.77
Discount	.19	.19
Interest	.00	.00
Total	7.58	7.58
Date	08/14/2023	02/29/2024

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Jefferson County Real Property - Tax Year: 2023

Ticket Number: 0000016040 **Account Number:** 00015209

District: 05 - HARPERS FERRY CORP **More Info:** Details

Owner Name: HF HILLTOP LLC & SWAN HILL TOP OPERATING PARTNERS LLC	**Property:** 2 LTS BLK F #3,6 CAMPHILL
In Care of:	
Address: 44112 MERCURE CIR STERLING VA 20166	**Map:** 2 **Parcel:** 0058 0000 0000
Lending Inst:	**Lot Size:** **Acreage:**
	Book: 1271 **Page:** 586

Tax Class: 4	Homestead Exemption:	Back Tax:	Exoneration:	Prior Delinquents:	Special Disposition:

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

ASSESSMENT:

Assessment	GROSS	NET	TAX (1/2 Year)
Land	120800	120800	
Building	116600	116600	
Total	237400	237400	3072.91

PAYMENTS RECEIVED:

	First Half	Second Half
Net	3072.91	3072.91
Discount	76.82	76.82
Interest	.00	.00
Total	2996.09	2996.09
Date	08/14/2023	02/29/2024

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Jefferson County Real Property - Tax Year: 2023

Ticket Number: 0000016039 **Account Number:** 00015208

District: 05 - HARPERS FERRY CORP **More Info:** Details

Owner Name: HF HILLTOP LLC & SWAN HILL TOP OPERATING PARTNERS LLC	**Property:** BLK F-LOT #7
In Care of:	
Address: 44112 MERCURE CIR STERLING VA 20166	**Map:** 2 **Parcel:** 0057 0000 0000
Lending Inst:	**Lot Size:** **Acreage:**
	Book: 1271 **Page:** 586

Tax Class: 4	Homestead Exemption:	Back Tax:	Exoneration:	Prior Delinquents:	Special Disposition:

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

ASSESSMENT:

Assessment	GROSS	NET	TAX (1/2 Year)
Land	77800	77800	
Building	0	0	
Total	77800	77800	1007.05

PAYMENTS RECEIVED:

	First Half	Second Half
Net	1007.05	1007.05
Discount	25.18	25.18
Interest	.00	.00
Total	981.87	981.87
Date	08/14/2023	02/29/2024

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Jefferson County Real Property - Tax Year: 2023

Ticket Number: 0000016038 **Account Number:** 00015207

District: 05 - HARPERS FERRY CORP **More Info:** Details

Owner Name: HF HILLTOP LLC & SWAN HILL TOP OPERATING PARTNERS LLC	**Property:** BLK F LT #2
In Care of:	
Address: 44112 MERCURE CIR STERLING VA 20166	**Map:** 2 **Parcel:** 0056 0000 0000
Lending Inst:	**Lot Size:** **Acreage:**
	Book: 1271 **Page:** 586

Tax Class: 4	Homestead Exemption:	Back Tax:	Exoneration:	Prior Delinquents:	Special Disposition:

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

ASSESSMENT:

Assessment	GROSS	NET	TAX (1/2 Year)
Land	103700	103700	
Building	106300	106300	
Total	210000	210000	2718.24

PAYMENTS RECEIVED:

	First Half	Second Half
Net	2718.24	2718.24
Discount	67.96	67.96
Interest	.00	.00
Total	2650.28	2650.28
Date	08/14/2023	02/29/2024

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Jefferson County Real Property - Tax Year: 2023

Ticket Number: 0000016037 **Account Number:** 00015206

District: 05 - HARPERS FERRY CORP **More Info:** Details

Owner Name: HF HILLTOP LLC & SWAN HILL TOP OPERATING PARTNERS LLC	**Property:** BLK F PT LT #8-CAMP HILL
In Care of:	
Address: 44112 MERCURE CIR STERLING VA 20166	**Map:** 2 **Parcel:** 0055 0001 0000
Lending Inst:	**Lot Size:** **Acreage:**
	Book: 1271 **Page:** 586

Tax Class: 4	Homestead Exemption:	Back Tax:	Exoneration:	Prior Delinquents:	Special Disposition:

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

ASSESSMENT:

Assessment	GROSS	NET	TAX (1/2 Year)
Land	73200	73200	
Building	0	0	
Total	73200	73200	947.50

PAYMENTS RECEIVED:

	First Half	Second Half
Net	947.50	947.50
Discount	23.69	23.69
Interest	.00	.00
Total	923.81	923.81
Date	08/14/2023	02/29/2024

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Jefferson County Real Property - Tax Year: 2023

Ticket Number: 0000016036 **Account Number:** 00015205

District: 05 - HARPERS FERRY CORP More Info: Details

Owner Name: HF HILLTOP LLC & SWAN HILL TOP OPERATING PARTNERS LLC	**Property:** BLK F #1 & PT #8-CAMP HILL
In Care of:	
Address: 44112 MERCURE CIR STERLING VA 20166	**Map:** 2 **Parcel:** 0055 0000 0000
Lending Inst:	**Lot Size:** **Acreage:**
	Book: 1271 **Page:** 586

Tax Class: 4	Homestead Exemption:	Back Tax:	Exoneration:	Prior Delinquents:	Special Disposition:

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

ASSESSMENT:

Assessment	GROSS	NET	TAX (1/2 Year)
Land	110900	110900	
Building	124000	124000	
Total	234900	234900	3040.55

PAYMENTS RECEIVED:

	First Half	Second Half
Net	3040.55	3040.55
Discount	76.01	76.01
Interest	.00	.00
Total	2964.54	2964.54
Date	08/14/2023	02/29/2024

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Jefferson County Real Property - Tax Year: 2023

Ticket Number: 0000016035 **Account Number:** 00015204

District: 05 - HARPERS FERRY CORP **More Info:** Details

Owner Name: HF HILLTOP LLC & SWAN HILL TOP OPERATING PARTNERS LLC
In Care of:
Address: 44112 MERCURE CIR STERLING VA 20166
Lending Inst:

Property: BLK E-LT #6B, GOENS

Map: 2 **Parcel:** 0054 0001 0000
Lot Size: **Acreage:**
Book: 1271 **Page:** 586

Tax Class: 4	Homestead Exemption:	Back Tax:	Exoneration:	Prior Delinquents:	Special Disposition:

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

ASSESSMENT:

Assessment	GROSS	NET	TAX (1/2 Year)
Land	74100	74100	
Building	0	0	
Total	74100	74100	959.15

PAYMENTS RECEIVED:

	First Half	Second Half
Net	959.15	959.15
Discount	23.98	23.98
Interest	.00	.00
Total	935.17	935.17
Date	08/14/2023	02/29/2024

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Jefferson County Real Property - Tax Year: 2023

Ticket Number: 0000016034 **Account Number:** 00015203

District: 05 - HARPERS FERRY CORP **More Info:** Details

Owner Name: HF HILLTOP LLC & SWAN HILL TOP OPERATING PARTNERS LLC
In Care of:
Address: 44112 MERCURE CIR STERLING VA 20166
Lending Inst:

Property: BLK E-LT #6A, GOENS
Map: 2 **Parcel:** 0054 0000 0000
Lot Size: **Acreage:**
Book: 1271 **Page:** 586

Tax Class: 4	Homestead Exemption:	Back Tax:	Exoneration:	Prior Delinquents:	Special Disposition:

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

ASSESSMENT:

Assessment	GROSS	NET	TAX (1/2 Year)
Land	90700	90700	
Building	52600	52600	
Total	143300	143300	1854.88

PAYMENTS RECEIVED:

	First Half	Second Half
Net	1854.88	1854.88
Discount	46.37	46.37
Interest	.00	.00
Total	1808.51	1808.51
Date	08/14/2023	02/29/2024

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Jefferson County Real Property - Tax Year: 2023

Ticket Number: 0000016033 Account Number: 00015202

District: 05 - HARPERS FERRY CORP **More Info:** Details

Owner Name: HF HILLTOP LLC & SWAN HILL TOP OPERATING PARTNERS LLC	**Property:** PT #5 WASHINGTON ST
In Care of:	
Address: 44112 MERCURE CIR STERLING VA 20166	Map: 2 **Parcel:** 0053 0000 0000
Lending Inst:	Lot Size: **Acreage:**
	Book: 1271 **Page:** 586

Tax Class: 4	Homestead Exemption:	Back Tax:	Exoneration:	Prior Delinquents:	Special Disposition:

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

ASSESSMENT:

Assessment	GROSS	NET	TAX (1/2 Year)
Land	91300	91300	
Building	0	0	
Total	91300	91300	1181.79

PAYMENTS RECEIVED:

	First Half	Second Half
Net	1181.79	1181.79
Discount	29.54	29.54
Interest	.00	.00
Total	1152.25	1152.25
Date	08/14/2023	02/29/2024

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Jefferson County Real Property - Tax Year: 2023

Ticket Number: 0000016032 **Account Number:** 00015201

District: 05 - HARPERS FERRY CORP **More Info:** Details

Owner Name: HF HILLTOP LLC & SWAN HILL TOP OPERATING PARTNERS LLC
In Care of:
Address: 44112 MERCURE CIR STERLING VA 20166
Lending Inst:

Property: PT #5 BLK E CAMP HILL-GARAGE

Map: 2 **Parcel:** 0052 0001 0000
Lot Size: **Acreage:**
Book: 1271 **Page:** 586

Tax Class: 4	Homestead Exemption:	Back Tax:	Exoneration:	Prior Delinquents:	Special Disposition:

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

ASSESSMENT:

Assessment	GROSS	NET	TAX (1/2 Year)
Land	71500	71500	
Building	0	0	
Total	71500	71500	925.50

PAYMENTS RECEIVED:

	First Half	Second Half
Net	925.50	925.50
Discount	23.14	23.14
Interest	.00	.00
Total	902.36	902.36
Date	08/14/2023	02/29/2024

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Ticket Number: 0000016031 **Account Number:** 00015200

District: 05 - HARPERS FERRY CORP **More Info:** Details

Owner Name: HF HILLTOP LLC & SWAN HILL TOP OPERATING PARTNERS LLC	**Property:** PT LT BLK E #5 CAMP HILL
In Care of:	
Address: 44112 MERCURE CIR STERLING VA 20166	**Map:** 2 **Parcel:** 0052 0000 0000
Lending Inst:	**Lot Size:** **Acreage:**
	Book: 1271 **Page:** 586

Tax Class: 4	Homestead Exemption:	Back Tax:	Exoneration:	Prior Delinquents:	Special Disposition:

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

ASSESSMENT:

Assessment	GROSS	NET	TAX (1/2 Year)
Land	86500	86500	
Building	37700	37700	
Total	124200	124200	1607.65

PAYMENTS RECEIVED:

	First Half	Second Half
Net	1607.65	1607.65
Discount	40.19	40.19
Interest	.00	.00
Total	1567.46	1567.46
Date	08/14/2023	02/29/2024

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Ticket Number: 0000016028 **Account Number:** 00015196

District: 05 - HARPERS FERRY CORP **More Info:** Details

Owner Name: HF HILLTOP LLC & SWAN HILL TOP OPERATING PARTNERS LLC **In Care of:** **Address:** 44112 MERCURE CIR STERLING VA 20166 **Lending Inst:**	**Property:** 1 LT BLK E #2 SMITH **Map:** 2 **Parcel:** 0049 0000 0000 **Lot Size:** **Acreage:** Book: 1271 **Page:** 586

Tax Class: 4	Homestead Exemption:	Back Tax:	Exoneration:	Prior Delinquents:	Special Disposition:

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

ASSESSMENT:

Assessment	GROSS	NET	TAX (1/2 Year)
Land	125600	125600	
Building	23000	23000	
Total	148600	148600	1923.48

PAYMENTS RECEIVED:

	First Half	Second Half
Net	1923.48	1923.48
Discount	48.09	48.09
Interest	.00	.00
Total	1875.39	1875.39
Date	08/14/2023	02/29/2024

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Ticket Number: 0000016023 **Account Number:** 00015192

District: 05 - HARPERS FERRY CORP **More Info:** Details

Owner Name: HF HILLTOP LLC & SWAN HILL TOP OPERATING PARTNERS LLC **In Care of:** **Address:** 44112 MERCURE CIR STERLING VA 20166 **Lending Inst:**	**Property:** PT LT RIDGE ST Map: 2 **Parcel:** 0045 0000 0000 Lot Size: **Acreage:** Book: 1271 **Page:** 586

Tax Class: 4	Homestead Exemption:	Back Tax:	Exoneration:	Prior Delinquents:	Special Disposition:

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

ASSESSMENT:

Assessment	GROSS	NET	TAX (1/2 Year)
Land	42100	42100	
Building	0	0	
Total	42100	42100	544.94

PAYMENTS RECEIVED:

	First Half	Second Half
Net	544.94	544.94
Discount	13.62	13.62
Interest	.00	.00
Total	531.32	531.32
Date	08/14/2023	02/29/2024

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Jefferson County Real Property - Tax Year: 2023

Ticket Number: 0000016022 **Account Number:** 00015191

District: 05 - HARPERS FERRY CORP **More Info:** Details

Owner Name: HF HILLTOP LLC & SWAN HILL TOP OPERATING PARTNERS LLC	**Property:** PARCEL G (12X132 FT) RIDGE ST
In Care of:	
Address: 44112 MERCURE CIR STERLING VA 20166	Map: 2 **Parcel:** 0044 0001 0000
Lending Inst:	Lot Size: **Acreage:**
	Book: 1271 **Page:** 586

Tax Class: 4	Homestead Exemption:	Back Tax:	Exoneration:	Prior Delinquents:	Special Disposition:

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

ASSESSMENT:

Assessment	GROSS	NET	TAX (1/2 Year)
Land	39400	39400	
Building	0	0	
Total	39400	39400	510.00

PAYMENTS RECEIVED:

	First Half	Second Half
Net	510.00	510.00
Discount	12.75	12.75
Interest	.00	.00
Total	497.25	497.25
Date	08/14/2023	02/29/2024

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Jefferson County Real Property - Tax Year: 2023

Ticket Number: 0000016021 **Account Number:** 00015190

District: 05 - HARPERS FERRY CORP **More Info:** Details

Owner Name: HF HILLTOP LLC & SWAN HILL TOP OPERATING PARTNERS LLC	**Property:** 1 LT RIDGE ST-SEMINARY LT
In Care of:	
Address: 44112 MERCURE CIR STERLING VA 20166	**Map:** 2 **Parcel:** 0044 0000 0000
Lending Inst:	**Lot Size:** **Acreage:**
	Book: 1271 **Page:** 586

Tax Class: 4	Homestead Exemption:	Back Tax:	Exoneration:	Prior Delinquents:	Special Disposition:

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

ASSESSMENT:

Assessment	GROSS	NET	TAX (1/2 Year)
Land	54700	54700	
Building	0	0	
Total	54700	54700	708.04

PAYMENTS RECEIVED:

	First Half	Second Half
Net	708.04	708.04
Discount	17.70	17.70
Interest	.00	.00
Total	690.34	690.34
Date	08/14/2023	02/29/2024

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Jefferson County Real Property - Tax Year: 2023

Ticket Number: 0000016020 **Account Number:** 00015189

District: 05 - HARPERS FERRY CORP **More Info:** Details

Owner Name: HF HILLTOP LLC & SWAN HILL TOP OPERATING PARTNERS LLC
In Care of:
Address: 44112 MERCURE CIR STERLING VA 20166
Lending Inst:

Property: LT #1 PT #2 & MERGER PARCEL BLK U-RIDGE ST

Map: 2 **Parcel:** 0043 0000 0000
Lot Size: **Acreage:**
Book: 1271 **Page:** 586

Tax Class: 4	Homestead Exemption:	Back Tax:	Exoneration:	Prior Delinquents:	Special Disposition:

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

ASSESSMENT:

Assessment	GROSS	NET	TAX (1/2 Year)
Land	111200	111200	
Building	255700	255700	
Total	366900	366900	4749.16

PAYMENTS RECEIVED:

	First Half	Second Half
Net	4749.16	4749.16
Discount	118.73	118.73
Interest	.00	.00
Total	4630.43	4630.43
Date	08/14/2023	02/29/2024

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Jefferson County Real Property - Tax Year: 2023

Ticket Number: 0000015966 **Account Number:** 00015187

District: 05 - HARPERS FERRY CORP **More Info:** Details

Owner Name: DGE LLC **In Care of:** **Address:** PO BOX 6247 LEESBURG VA 20178 **Lending Inst:**	**Property:** 2 LTS BLK T #1,2 RIDGE ST **Map:** 2 **Parcel:** 0041 0000 0000 **Lot Size:** **Acreage:** **Book:** 1039 **Page:** 490

Tax Class: 4	Homestead Exemption:	Back Tax:	Exoneration:	Prior Delinquents:	Special Disposition:

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

ASSESSMENT:

Assessment	GROSS	NET	TAX (1/2 Year)
Land	159100	159100	
Building	133800	133800	
Total	292900	292900	3791.30

PAYMENTS RECEIVED:

	First Half	Second Half
Net	3791.30	3791.30
Discount	94.78	94.78
Interest	.00	.00
Total	3696.52	3696.52
Date	08/28/2023	03/01/2024

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Jefferson County Real Property - Tax Year: 2023

Ticket Number: 0000016019 **Account Number:** 00015181

District: 05 - HARPERS FERRY CORP **More Info:** Details

Owner Name: HF HILLTOP LLC & SWAN HILL TOP OPERATING PARTNERS LLC	**Property:** .77 AC POTOMAC EDISON
In Care of:	
Address: 44112 MERCURE CIR STERLING VA 20166	**Map:** 2 **Parcel:** 0034 0002 0000
Lending Inst:	**Lot Size:** **Acreage:**
	Book: 1271 **Page:** 586

Tax Class: 4	Homestead Exemption:	Back Tax:	Exoneration:	Prior Delinquents:	Special Disposition:

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

ASSESSMENT:

Assessment	GROSS	NET	TAX (1/2 Year)
Land	8300	8300	
Building	0	0	
Total	8300	8300	107.44

PAYMENTS RECEIVED:

	First Half	Second Half
Net	107.44	107.44
Discount	.00	2.69
Interest	.81	.00
Total	108.25	104.75
Date	10/04/2023	02/29/2024

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Jefferson County Real Property - Tax Year: 2023

Ticket Number: 0000015131 **Account Number:** 00031243

District: 04 - HARPERS FERRY DIST **More Info:** Details

Owner Name: SWAN HILL TOP OPERATING PARTNERS LLC **In Care of:** **Address:** PO BOX 6247 LEESBURG VA 20178 **Lending Inst:**	**Property:** 3.94 AC-NEWCOMER **Map:** 7 **Parcel:** 0018 0000 0000 **Lot Size:** **Acreage:** **Book:** 1228 **Page:** 410

Tax Class: 3	Homestead Exemption:	Back Tax:	Exoneration:	Prior Delinquents:	Special Disposition:

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

ASSESSMENT:

Assessment	GROSS	NET	TAX (1/2 Year)
Land	130000	130000	
Building	0	0	
Total	130000	130000	1518.40

PAYMENTS RECEIVED:

	First Half	Second Half
Net	1518.40	1518.40
Discount	37.96	37.96
Interest	.00	.00
Total	1480.44	1480.44
Date	08/28/2023	03/01/2024

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Jefferson County Real Property - Tax Year: 2023

Ticket Number: 0000016044 **Account Number:** 00015348

District: 05 - HARPERS FERRY CORP **More Info:** Details

Owner Name: HF HILLTOP LLC & SWAN HILL TOP OPERATING PARTNERS LLC	**Property:** LT #7,10 & PT 8,9 BLK BB
In Care of:	
Address: 44112 MERCURE CIR STERLING VA 20166	**Map:** 3 **Parcel:** 0052 0000 0000
Lending Inst:	**Lot Size:** **Acreage:**
	Book: 1271 **Page:** 586

Tax Class: 4	Homestead Exemption:	Back Tax:	Exoneration:	Prior Delinquents:	Special Disposition:

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

ASSESSMENT:

Assessment	GROSS	NET	TAX (1/2 Year)
Land	60400	60400	
Building	226600	226600	
Total	287000	287000	3714.93

PAYMENTS RECEIVED:

	First Half	Second Half
Net	3714.93	3714.93
Discount	92.87	92.87
Interest	.00	.00
Total	3622.06	3622.06
Date	08/14/2023	02/29/2024

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Jefferson County Real Property - Tax Year: 2023

Ticket Number: 0000016043 **Account Number:** 00015296

District: 05 - HARPERS FERRY CORP **More Info:** Details

Owner Name: HF HILLTOP LLC & SWAN HILL TOP OPERATING PARTNERS LLC	**Property:** 1 LT RIDGE ST
In Care of:	
Address: 44112 MERCURE CIR STERLING VA 20166	Map: 3 Parcel: 0003 0000 0000
Lending Inst:	Lot Size: Acreage:
	Book: 1271 Page: 586

Tax Class: 4	Homestead Exemption:	Back Tax:	Exoneration:	Prior Delinquents:	Special Disposition:

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

ASSESSMENT:

Assessment	GROSS	NET	TAX (1/2 Year)
Land	9000	9000	
Building	0	0	
Total	9000	9000	116.50

PAYMENTS RECEIVED:

	First Half	Second Half
Net	116.50	116.50
Discount	2.91	2.91
Interest	.00	.00
Total	113.59	113.59
Date	08/14/2023	02/29/2024

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Jefferson County Real Property - Tax Year: 2023

Ticket Number: 0000016042 **Account Number:** 00015295

District: 05 - HARPERS FERRY CORP **More Info:** Details

Owner Name: HF HILLTOP LLC & SWAN HILL TOP OPERATING PARTNERS LLC
In Care of:
Address: 44112 MERCURE CIR STERLING VA 20166
Lending Inst:

Property: 1 LT-RIDGE ST
Map: 3 **Parcel:** 0002 0000 0000
Lot Size: **Acreage:**
Book: 1271 **Page:** 586

Tax Class: 4	Homestead Exemption:	Back Tax:	Exoneration:	Prior Delinquents:	Special Disposition:

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

ASSESSMENT:

Assessment	GROSS	NET	TAX (1/2 Year)
Land	9000	9000	
Building	0	0	
Total	9000	9000	116.50

PAYMENTS RECEIVED:

	First Half	Second Half
Net	116.50	116.50
Discount	2.91	2.91
Interest	.00	.00
Total	113.59	113.59
Date	08/14/2023	02/29/2024

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Jefferson County Real Property - Tax Year: 2023

Ticket Number: 0000016041 **Account Number:** 00015294

District: 05 - HARPERS FERRY CORP **More Info:** Details

Owner Name: HF HILLTOP LLC & SWAN HILL TOP OPERATING PARTNERS LLC **In Care of:** **Address:** 44112 MERCURE CIR STERLING VA 20166 **Lending Inst:**	**Property:** 1 LT-OPPOSITE HILLTOP HOTEL **Map:** 3 **Parcel:** 0001 0000 0000 **Lot Size:** **Acreage:** **Book:** 1271 **Page:** 586

Tax Class: 4	Homestead Exemption:	Back Tax:	Exoneration:	Prior Delinquents:	Special Disposition:

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

ASSESSMENT:

Assessment	GROSS	NET	TAX (1/2 Year)
Land	9000	9000	
Building	0	0	
Total	9000	9000	116.50

PAYMENTS RECEIVED:

	First Half	Second Half
Net	116.50	116.50
Discount	2.91	2.91
Interest	.00	.00
Total	113.59	113.59
Date	08/14/2023	02/29/2024

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Jefferson County Real Property - Tax Year: 2023

Ticket Number: 0000016030 **Account Number:** 00015198

District: 05 - HARPERS FERRY CORP **More Info:** Details

Owner Name: HF HILLTOP LLC & SWAN HILL TOP OPERATING PARTNERS INC	**Property:** PT LT 4 BLK E CAMP HILL
In Care of:	
Address: 44112 MERCURE CIR STERLING VA 20166	**Map:** 2 **Parcel:** 0051 0000 0000
Lending Inst:	**Lot Size:** **Acreage:**
	Book: 1271 **Page:** 586

Tax Class: 4	Homestead Exemption:	Back Tax:	Exoneration:	Prior Delinquents:	Special Disposition:

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

ASSESSMENT:

Assessment	GROSS	NET	TAX (1/2 Year)
Land	80400	80400	
Building	0	0	
Total	80400	80400	1040.70

PAYMENTS RECEIVED:

	First Half	Second Half
Net	1040.70	1040.70
Discount	.00	26.02
Interest	31.22	.00
Total	1071.92	1014.68
Date	01/31/2024	01/31/2024

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Jefferson County Real Property - Tax Year: 2023

Ticket Number: 0000016029 **Account Number:** 00015197

District: 05 - HARPERS FERRY CORP **More Info:** Details

Owner Name: HF HILLTOP LLC & SWAN HILL TOP OPERATING PARTNERS LLC	**Property:** 1 LT BLK E #3 WASHINGTON ST
In Care of:	
Address: 44112 MERCURE CIR STERLING VA 20166	**Map:** 2 **Parcel:** 0050 0000 0000
Lending Inst:	**Lot Size:** **Acreage:**
	Book: 1271 **Page:** 586

Tax Class: 4	Homestead Exemption:	Back Tax:	Exoneration:	Prior Delinquents:	Special Disposition:

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

ASSESSMENT:

Assessment	GROSS	NET	TAX (1/2 Year)
Land	113000	113000	
Building	11000	11000	
Total	124000	124000	1605.06

PAYMENTS RECEIVED:

	First Half	Second Half
Net	1605.06	1605.06
Discount	40.13	40.13
Interest	.00	.00
Total	1564.93	1564.93
Date	08/14/2023	02/29/2024

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Jefferson County Real Property - Tax Year: 2023

Ticket Number: 0000016027 Account Number: 00015195

District: 05 - HARPERS FERRY CORP More Info: Details

Owner Name: HF HILLTOP LLC & SWAN HILL TOP OPERATING PARTNERS LLC	Property: PT LT #1 BLK E, FISHBAUGH
In Care of:	
Address: 44112 MERCURE CIR STERLING VA 20166	Map: 2 Parcel: 0048 0000 0000
Lending Inst:	Lot Size: Acreage:
	Book: 1271 Page: 586

Tax Class: 4	Homestead Exemption:	Back Tax:	Exoneration:	Prior Delinquents:	Special Disposition:

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

ASSESSMENT:

Assessment	GROSS	NET	TAX (1/2 Year)
Land	93400	93400	
Building	7400	7400	
Total	100800	100800	1304.76

PAYMENTS RECEIVED:

	First Half	Second Half
Net	1304.76	1304.76
Discount	32.62	32.62
Interest	.00	.00
Total	1272.14	1272.14
Date	08/14/2023	02/29/2024

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Jefferson County Real Property - Tax Year: 2023

Ticket Number: 0000016026 **Account Number:** 00015194

District: 05 - HARPERS FERRY CORP **More Info:** Details

Owner Name: HF HILLTOP LLC & SWAN HILL TOP OPERATING PARTNERS LLC	**Property:** 1 LT RIDGE & LANCASTER ST
In Care of:	
Address: 44112 MERCURE CIR STERLING VA 20166	**Map:** 2 **Parcel:** 0047 0000 0000
Lending Inst:	Lot Size: **Acreage:**
	Book: 1271 **Page:** 586

Tax Class: 4	Homestead Exemption:	Back Tax:	Exoneration:	Prior Delinquents:	Special Disposition:

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

ASSESSMENT:

Assessment	GROSS	NET	TAX (1/2 Year)
Land	77800	77800	
Building	2500	2500	
Total	80300	80300	1039.41

PAYMENTS RECEIVED:

	First Half	Second Half
Net	1039.41	1039.41
Discount	25.99	25.99
Interest	.00	.00
Total	1013.42	1013.42
Date	08/14/2023	02/29/2024

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Jefferson County Real Property - Tax Year: 2023

Ticket Number: 0000016025 **Account Number:** 00032158

District: 05 - HARPERS FERRY CORP **More Info:** Details

Owner Name: HF HILLTOP LLC & SWAN HILL TOP OPERATING PARTNERS LLC	**Property:** HOTEL STREETS (1.64 AC)
In Care of:	
Address: 44112 MERCURE CIR STERLING VA 20166	**Map:** 2 **Parcel:** 0046 0001 0000
Lending Inst:	**Lot Size:** **Acreage:**
	Book: 1271 **Page:** 600

Tax Class: 4	Homestead Exemption:	Back Tax:	Exoneration:	Prior Delinquents:	Special Disposition:

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

ASSESSMENT:

Assessment	GROSS	NET	TAX (1/2 Year)
Land	17700	17700	
Building	0	0	
Total	17700	17700	229.11

PAYMENTS RECEIVED:

	First Half	Second Half
Net	229.11	229.11
Discount	5.73	5.73
Interest	.00	.00
Total	223.38	223.38
Date	08/14/2023	02/29/2024

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Jefferson County Real Property - Tax Year: 2023

Ticket Number: 0000016018 **Account Number:** 00015180

District: 05 - HARPERS FERRY CORP **More Info:** Details

Owner Name: HF HILLTOP LLC & SWAN HILL TOP OPERATING PARTNERS LLC	**Property:** 1 AC-POTOMAC EDISON
In Care of:	
Address: 44112 MERCURE CIR STERLING VA 20166	**Map:** 2 **Parcel:** 0034 0001 0000
Lending Inst:	**Lot Size:** **Acreage:**
	Book: 1271 **Page:** 586

Tax Class: 4	Homestead Exemption:	Back Tax:	Exoneration:	Prior Delinquents:	Special Disposition:

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

ASSESSMENT:

Assessment	GROSS	NET	TAX (1/2 Year)
Land	10800	10800	
Building	0	0	
Total	10800	10800	139.80

PAYMENTS RECEIVED:

	First Half	Second Half
Net	139.80	139.80
Discount	3.50	3.50
Interest	.00	.00
Total	136.30	136.30
Date	08/14/2023	02/29/2024

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Jefferson County Real Property - Tax Year: 2023

Ticket Number: 0000015967 **Account Number:** 00015308

District: 05 - HARPERS FERRY CORP **More Info:** Details

Owner Name: DGE LLC In Care of: Address: PO BOX 6247 LEESBURG VA 20178 **Lending Inst:**	**Property:** 1 LT POTOMAC ST **Map:** 3 **Parcel:** 0013 0000 0000 **Lot Size:** **Acreage:** **Book:** 1206 **Page:** 395

Tax Class: 4	**Homestead Exemption:**	**Back Tax:**	**Exoneration:**	**Prior Delinquents:**	Special Disposition:

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

ASSESSMENT:

Assessment	GROSS	NET	TAX (1/2 Year)
Land	54300	54300	
Building	0	0	
Total	54300	54300	702.86

PAYMENTS RECEIVED:

	First Half	Second Half
Net	702.86	702.86
Discount	17.57	17.57
Interest	.00	.00
Total	685.29	685.29
Date	08/28/2023	03/01/2024

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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 2024 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. Funds from the TIF District will be used to reimburse the Board of Education for any funds lost by the BOE as a result of the creation of the TIF District which the BOE demonstrates are not reimbursed to the BOE through the school aid formula. Therefore, the proposed TIF District and Project Plan No. 1 does 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 2053, 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, 2024):

Tax Year 2024	Class II	Class III/IV
School Excess Levy Rates	45.90	91.80
School Bond Levy Rates	5.52	11.04

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

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August 10, 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 $24,894,660 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 $24,894,660
- **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.

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- **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 $895,577, (iii) pay capitalized interest on the senior lien TIF Obligations in the approximate amount of $1,145,163, and (iv) pay estimated costs of issuance of $702,300.

- **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.

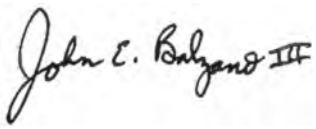
- **Security** – The senior lien TIF Obligations are assumed to have a first lien on the projected Tax Increment Revenue of the TIF District, which are deposited into the tax increment fund (the "TIF Fund") for the TIF District. The subordinate lien TIF Obligations will have a second lien on the projected 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

WEST VIRGINIA
Economic Development

1900 Kanawha Boulevard, East
Building 3, Suite 600
Charleston, West Virginia 25305
(800) 982-3386 · (304) 558-2234
westvirginia.gov

June 7, 2024

The Honorable Steve Stolipher
President
Jefferson County Commission
124 East Washington Street
Charles Town, WV 25414

Dear Mr. Stolipher,

This correspondence serves as official notice pursuant to WV Code 7-11B-7 and 7-11B-8, the West Virginia Department of Economic Development (WVDED) has reviewed the tax increment financing application for the Jefferson County Redevelopment District No. 1 - Hill Top House Hotel.

The WVDED has found the application complete and thereby approved per the project plans with bond financing not to exceed $30,000,000. These funds will be used to make the capital improvements within or which serve the TIF District including the design, permitting, acquisition, construction and equipping of the site, infrastructure and other improvements, both public and private, that will support and facilitate development within, or for the benefit of, the TIF district as outlined in Section II of the application.

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,

Mitch Carmichael
Cabinet Secretary

West Virginia
Economic Opportunity Development District Application

The County Commission of Jefferson County

Hill Top House Hotel
Economic Opportunity Development District

September 29, 2022

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Section I: General Information

A: Applicant Information
B: Project Developer
C: Economic Opportunity Development District

Section II: Project Information

A: Detailed Description of Project
B: Financing
C: Project Impact

Section III: Attachments

Attachment 1: A true copy of the public hearing Resolution and Notice of Hearing, as required by W. Va. Code § 7-22-6.

Attachment 2: A map showing the boundaries of the proposed Development District, including a listing of included parcels of real property as identified by Tax Map and Parcel Number.

Attachment 3: A general description of the capital improvements, additional or extended services and other development expenditures to be made in the Development District as part of the Project and a detailed description of the anticipated costs of the Project.

Attachment 4: A project schedule detailing the anticipated development of the Project.

Attachment 5: Base Tax Revenue Amount

Attachment 6: Gross Annual District Tax

Attachment 7: How the project address economic problems in the area in which the Project will be located.

Attachment 8: A preliminary Cost/Benefit Analysis

Attachment 9: The amount of private sector investment in the project and documents and facts which support a finding that without the support of sales tax increment financing, the Project would not be feasible.

Attachment 10: How the economic opportunity development district's excise tax dollars will leverage or be a catalyst for the effective use of private, other locate government or state or federal funding that is available.

Attachment 11: Substantial and credible evidence that the Project will be started and completed in a timely manner.

Attachment 12: Evidence that the Project will directly or indirectly improve opportunities in the project area for the successful establishment or expansion of other industrial or commercial businesses.

Attachment 13: How the Project will directly or indirectly assist in the creation of additional long term employment opportunities in the area and the quality of jobs created in all phases of the project including wages and benefits.

Attachment 14: If the Project will meet any pressing need for the area or part of the area in which the economic opportunity development district is located.

Attachment 15: Whether the county commission has a strategy for economic development in the county and whether the Project is consistent with that strategy.

Attachment 16: How the Project helps to diversify the local economy.

Attachment 17: How the Project is consistent with the goals of this article.

Attachment 18: Whether the Project is economically and fiscally sound using recognized business standards of finance and accounting.

Attachment 19: The ability of the county commission and the Developer or project team to carry out the Project.

Attachment 20: A listing of the businesses currently located in the proposed Development District, and which are anticipated to remain in the Development District following its creation.

WEST VIRGINIA
ECONOMIC OPPORTUNTIY DEVELOPMENT DISTRICT APPLICATION

SECTION I. GENERAL INFORMATION

A. APPLICANT INFORMATION

1.	County or Municipality:	The County Commission of Jefferson County (the "County Commission" or "County")
2.	Contact Person/Title:	John Nissel, County Administrator
3.	Address:	County Commission of Jefferson County 124 E. Washington Street P.O. Box 250 Charles Town, WV 25414
4.	Telephone Number: Fax Number: E-Mail Address	304.728.3284 304.725.7916 jnissel@jeffersoncountywv.org

B. PROJECT 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 (the "Developer")
3.	Address:	108 Loudon Street SW Leesburg, VA 20178
4.	Telephone Number: E-Mail Address	703.728.4160 lziemianski@swaninvestors.com

C. DEVELOPMENT DISTRICT

Name of Economic Opportunity Development District:	The County Commission of Jefferson County Hill Top House Hotel Economic Opportunity Development District (the "Development District"). A Resolution approved by the County Commission on October 6, 2022, establishing the public hearing date and other matters in connection with the Development District is provided in **Attachment 1**. The County Commission held a public hearing regarding the proposed creation of the Development District on November 3, 2022, following the publication of notice thereof as a Class I-0 legal advertisement. A true copy of Resolution and the Affidavit of Publication will be provided in **Attachment 1**.

SECTION II. PROJECT INFORMATION

A. DETAILED DESCRIPTION OF PROJECT

A general description of the capital improvements, additional or extended services and other proposed development expenditures:

The Development District

The County Commission of Jefferson County (the "County Commission") proposes the creation of the "The County Commission of Jefferson County Hill Top House Hotel Economic Opportunity Development District" (the "Development District"). The proposed Development District is located in Jefferson County and includes approximately 10.72 acres of contiguous real property located in the Corporation of Harpers Ferry (the "Town"). The proposed Development 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 proposed Development District and listing of included parcels of real property, as identified by Tax Map and Parcel Number, is provided in **Attachment 2**. The Development 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 Development District or on land not in the Development District that is contiguous to the Development District, and which contains infrastructure or other facilities which serve the Development District.

The Project

SWaN Hill Top House Hotel, LLC (the "Developer") is the owner of the former Hill Top House 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 Development District and which serve the Development District. The Project includes development expenditures promoting the economic vitality of the Development District and the general welfare of Jefferson County consistent with Section 5 of the County Economic Opportunity Development District Act (collectively, the "Project"). A general description of capital improvements, additional or extended services and other development expenditures to be made in the Development District as part of the Project is provided in **Attachment 3**. The proposed Project and the capital improvements and development expenditures currently contemplated are presented by way of example only and the actual capital improvements and development expenditures may differ substantially from those described herein so long as such improvements and development expenditures are consistent with Section 5 of the County Economic Opportunity Development District Act.

The Development 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 Project incurred after the date of the West Virginia Department of Economic Development's approval of the Project Plan.

Total Cost of the Development Project

The Developer estimates the total cost of the Project will be approximately $170,000,000. Detailed estimates of the estimated costs of the Project are provided in **Attachment 3.** All costs are preliminary estimates and the amounts listed are subject to change.

A Reasonable Estimate of Time to Complete the Project

The Developer anticipates completing the Project in 28-30 months. A project schedule detailing the anticipated development of the Project is attached hereto as **Attachment 4.**

B: FINANCING

A description of the proposed method of financing the development expenditures, together with a description of the reserves to be established for financing ongoing development expenditures necessary to permanently maintain the optimum economic viability of the district following its inception; provided that the amount of the reserves may not exceed the amounts that would normally be required by prevailing commercial capital market considerations:

To finance the Project, the County Commission proposes to issue bonds or notes, pursuant to Section 16 of Chapter 7, Article 22 of the Code of West Virginia, 1931, as amended (the "Act"), in an amount not to exceed $25,000,000, with maturities not to exceed 30 years from the date of the creation of the Development District (the "Obligations"). Such Obligations are planned to be issued in one or more series. Proceeds of the Obligations are generally expected to be used to (i) finance all or a portion of the costs of the Project; (ii) fund reserves for the Obligations; (iii) fund capitalized interest on the Obligations; and (iv) pay costs of issuance of the Obligations and related costs, including costs relating to the Project and related costs. Special district excise tax funds may also be used to fund a portion or portions of the Project on a "pay-as-you-go" basis directly with such funds.

The Obligations would be payable from and secured by a special district excise tax which the County Commission may be authorized to impose by the West Virginia Legislature pursuant to Section 9 of the Act and other funds that may be deposited to the credit of the Economic Opportunity Development District Fund subaccount created for the Development District and maintained by the State Treasurer pursuant to Section 8 of the Act (the "District Fund"). The base of the special district excise tax which may be imposed by the County Commission for the Development District shall be identical to the base of the consumer sales and service tax imposed pursuant to Article 15 of Chapter 11 of the West Virginia Code (the "Code") on sales made and services rendered within the boundaries of the Development District. Sales of gasoline and special fuel shall not be subject to the special district excise tax but remain subject to the tax levied by Article 15 of Chapter 11 of the Code. Except for the exemption provided in W. Va. Code § 11-15-9(f), all exemption and exceptions from the consumer sales and service tax also apply to the special district excise tax. The rate of the special district excise tax shall be identical to the rate or rates of the consumer sales and service tax imposed pursuant to Article 15 of Chapter 11 of the Code of sales made and services rendered within the boundaries of the Development District.

The County Commission will determine, as appropriate, the necessity and amount of any reserves, as set forth in W. Va. Code § 7-22-7(a)(5), for the purpose of financing ongoing development expenditures necessary to permanently maintain the optimum economic viability of the Development District. Such development expenditures may include any and all development expenditures permitted pursuant to W. Va. Code § 7-22-5, including, but not limited to, all development expenditures deemed necessary by the County Commission for engineering design, feasibility, market, environmental and other studies for the betterment of the Development District. The County Commission will work with its investment banker/placement agent, bond counsel and the Developer to determine the appropriate amount of such reserves and the most appropriate manner in which to fund such reserves over time taking into consideration the need for such available funds and the desire to establish the most effective bond structure for the financing of the Project and other desirable projects for the Development District. Provided, however, the amounts of the reserves may not exceed the amounts that would by required by prevailing commercial capital market conditions.

A description of the sources and anticipated amounts of all financing, including, but not limited to, proceeds from the issuance of any bonds or other instruments, revenues from the special district excise tax and enhanced revenues from property taxes and fees:

To finance the Project, the County Commission proposes to issue Obligations with maturities not to exceed 30 years from the date of the creation of the Development District. Such Obligations are planned to be issued in one or more series. Proceed of the Obligations are generally expected to be used to (i) finance all or a portion of the costs of the Project; (ii) fund reserves for the Obligations; (iii) fund capitalized interest on the Obligations; and (iv) pay costs of issuance of the Obligations and related costs, including costs relating to the Project and related costs. Special district excise tax revenues may also be used for the payment of accrued but unpaid debt service,

if any, due to insufficient special district excise tax revenues to make prior debt service payments. Special district excise tax funds may also be used to fund a portion or portions of the Project on a "pay-as-you-go" basis directly with such funds.

The Obligations detailed in the table below are anticipated to be issued with a final maturity on June 1, 2052. To the extent surplus special district excise tax funds are used to redeem the outstanding bonds, it is anticipated that the Obligations could be paid off as early as [DATE]. Detailed information respecting the proposed Obligations is set forth in **Attachment 3.**

Estimated Sources, Amounts, Rate and Term*					
SOURCES	AMOUNT	RATE	MATURITY	COLLATERAL	STATUS
Senior Special District Excise Tax Obligations	$14,500,000	8.000%	June 1, 2052	N/A	The Subject of this Application
Subordinate Special District Excise Tax Obligations	$2,695,000	8.750%	June 1, 2052	N/A	The Subject of this Application

*All Amounts, Rates and Terms are preliminary and subject to change

A description of the financial contribution of the county to the funding of development expenditures:

Other than the special district excise tax revenues and bond proceeds therefrom, there are no additional sources of funding available from the County Commission at this time. The County Commission and the Developer have explored all other sources of funding, including, but not limited to, bank financing, equity partnerships, public financing, federal and state grants and loans etc. The combination of special district excise tax revenues and bond proceeds therefrom are anticipated to be sufficient to fund the total estimated costs of the proposed Project. While other public sources may be used in conjunction with such tax increment funding as they become available, to date no funding sources have proved to be available or a viable alternative to finance the Project. The lack of a revenue source has made it prohibitive for the County Commission and/or the Developer to finance the proposed project without the assistance of special district excise tax revenues. The combination of such funding sources will allow the Project to be planned and constructed in the most efficient and inexpensive process available to the County Commission and the Developer. Without the availability of such funds for the Project, the ability of the State of West Virginia (the "State"), County Commission and the Developer to provide the necessary funds to finance the Project, the Project is not reasonably expected to occur. The County Commission plans to seek sources of funding to compliment the use of special district excise tax funds to finance a portion of the Project, specifically from state and federal grants and loans to the extent such funding opportunities become available for the County Commission.

The amount of private sector investment in the Project and documents and facts which support a finding that without the support of the special district excise tax financing, the Project would not be feasible:

It is projected that more than $130,000,000 of new private investment will occur within the Development District within the next 28-30 months.

Notwithstanding such substantial private investment within the Development District, the County Commission and Developer have not been able to identify a revenue source to finance the proposed public infrastructure and construction and improvements necessary to facilitate and incentivize such private investment, without the assistance of special district excise tax revenues. Such funding will allow the Project to be planned and constructed in the most efficient and inexpensive process available to the County Commission and the Developer. Without the availability of such funds for the Project, the ability of the State, County Commission and Developer to provide the necessary funds to finance the Project, the Project is not reasonably expected to occur and thus the projected private investment is not reasonably expected to occur.

Whether the Project is economically and fiscally sound using recognized business standards of finance and accounting:

The Developer has systematically undertaken and advanced the development of Hill Top House Hotel's development to ensure the Hotel's ability to attract tourism, particularly from outside the state. All such analyses and accounting calculations are included in **Attachment 18**.

The proposed applications of any surplus from all funding sources to further the objective of W. Va. Code § 7-22-1 et seq. and this rule:

All surplus funds will be used for (i) the scheduled payment of the principal of and interest on subsequent Obligations; (ii) payment of accrued by unpaid debt service due to insufficient funds to make prior debt service payments on subsequent Obligations; (iii) payment of annual administrative costs and expenses for servicing subsequent Obligations; (iv) funding for "pay-as-you-go" projected in the Development District approved in a Project Plan or Project Plans approved pursuant to the Act; (v) retention for approved future project costs and/or debt service relating to the issuance of additional tax increment revenue bonds, and/or (vi) all other purposes for which such monies may be expended pursuant to the Act. To the extent that excess funds are not used for any of the purposes set forth in this paragraph, such excess funds shall be used for early repayment of outstanding Obligations in accordance with the terms thereof.

The County Commission and Developer will continue to explore and pursue additional private and public funding sources for Project costs, and subject to identification and receipt of such funding, any surplus special district excise tax funds that may be created as a result thereof will be used as immediately set forth above. The County Commission and Developer will only use surplus excise tax funds for approved Project costs and the costs of projects hereafter approved by the County Commission, the West Virginia Legislature and the West Virginia Development Office.

C. PROJECT IMPACT

Identification of any businesses that the county expects to relocate from the Development District to another place in the State in connection with the establishment of the Development District or businesses that are expected to relocate from another place in the state to the Development District; provided, that for these purposes, any entities shall be designated "relocated entities":

The County Commission and the Developer are unaware of any existing private businesses that are expected to relocate their business location from the Development District to another place in the State due to the creation of the Development District. The County Commission and Developer are also unaware of any private businesses that may relocate their businesses from another location in the State to the Development District due to the creation of the Development District.

Identification of any business currently conducting business in the proposed Development District that the county expects to continue doing business in the Development District after its creation:

It is the understanding of the County Commission and the Developer that the Hotel will conduct its business in the Development District for the foreseeable future once construction and equipping of the Hotel has been completed after the Development District is established.

A good faith estimate of the aggregate amount of consumer sales and service tax that was actually remitted to the Tax Commissioner by all business locations identified as provided in Sections 3.12 and 3.13 of the Rule with respect to their sales made and services rendered from their then current business locations that will be relocated from, or to, or remain in the Development District for twelve full calendar months next preceding the date of the application; provided that the aggregate amount is designated as "the Base Tax Revenue Amount":

Information pertaining the "Base Tax Revenue Amount" is available in **Attachment 5.**

A good faith estimate of the Gross Annual District Tax Revenue Amount: $0.00

Information pertaining to the "Gross Annual District Tax Revenue Amount" is provided in **Attachment 6**.

Attachment 1: **A true copy of the public hearing Resolution and the Notice of Hearing, as required by W. Va. Code § 7-22-6.**

Attached hereto is: (i) a Resolution adopted by the County Commission on October 6, 2022, establishing the public hearing date and other matters in connection with the Development District; (ii) a true copy of the Notice of Public Hearing; (iii) an Affidavit of Publication of the Notice of Public Hearing; and (iv) a Resolution adopted by the County Commission on November 3, 2022, approving this Application and ordering the President of the County Commission to submit it to the West Virginia Department of Economic Development.

Resolution Regarding Public Hearing - Excise TIF

RESOLUTION

WHEREAS, The County Commission of Jefferson County, West Virginia (the "County Commission") is authorized by the County Economic Opportunity Development District Act, Chapter 7, Article 22 of the Code of West Virginia 1931, as amended (the "Act") to create Economic Opportunity Development Districts, to approve Economic Development District projects, to issue bonds or notes to finance development expenditures and other costs permitted by the Act and to take other actions as are necessary or desirable to stimulate the construction, supplementation, reconstruction and repair of structures and facilities in undeveloped, underdeveloped or seriously deteriorated areas within Jefferson County, West Virginia (the "County"), which will serve a public purpose and promote the health, safety, prosperity, security and general welfare of all citizens in the State of West Virginia all as more fully set forth in the Act;

WHEREAS, SWaN Hill Top House Hotel, LLC (the "Developer") has requested that the County Commission consider the creation and establishment of an Economic Opportunity Development District to be known and designated as "Hill Top House Hotel Economic Opportunity Development District" (the "Excise TIF District");

WHEREAS, the Developer has provided certain information regarding the proposed Excise TIF District, including the proposed boundaries, to the County Commission for its review and consideration;

WHEREAS, the County Commission anticipates receiving for its review and consideration for approval and submission to the West Virginia Department of Economic Development and the West Virginia Legislature an application for approval of an Economic Opportunity Development District Project for the proposed Excise TIF District;

WHEREAS, the County Commission recognizes the potential of the Excise TIF District to stimulate the construction, supplementation, reconstruction and/or repair of modern and modernized structures and facilities in an undeveloped or underdeveloped area of the County, thereby stimulating economic growth and job creation in the County, which would serve a public purpose and promote the health, safety, prosperity, security and general welfare of all citizens in the County and State as provided for in the Act; and

WHEREAS, the Developer has requested that the County Commission, under and pursuant to the Act, hold a public hearing at which interested parties be afforded a reasonable opportunity to express their views on the proposed creation of the Excise TIF District and its proposed boundaries.

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

1. It is hereby found and determined, subject to a public hearing and other required actions, that the County Commission will consider for approval the Economic Opportunity Development District Application (the "Application") and, if approved, will submit the Application to the West Virginia Department of Economic Development and the West Virginia Legislature for consideration and obtain all other necessary approvals.

2. The County Commission recognizes the potential of the Excise TIF District to stimulate the construction, supplementation, reconstruction and/or repair of modern and modernized structures and facilities in an undeveloped or underdeveloped area of the County and State, thereby stimulating economic growth and job creation in the County, which would serve a public purpose and promote the health, safety, prosperity, security and general welfare of all citizens in the County and State as provided for in the Act.

3. The County Commission hereby sets a public hearing regarding the proposed creation of the Excise TIF District for November 3, 2022, at 6:00 p.m. prevailing time (or as soon thereafter on such date as the matter may be heard).

4. The County Commission hereby approves for publication, under and in accordance with the applicable provisions of the Act that certain Notice of Public Hearing, substantially in the form attached hereto as **Exhibit A** and incorporated herein by reference.

5. This Resolution is effective immediately upon adoption.

[Signature Page Follows]

Adopted this October 6, 2022.

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 October 6, 2022, 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 October 6, 2022.

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

EXHIBIT A

[TO BE PUBLISHED IN THE *SPIRIT OF JEFFERSON – FARMER'S ADVOCATE* ON _____, _____, 2022]

NOTICE OF PUBLIC HEARING

APPLICATION REGARDING CREATION OF THE COUNTY COMMISSION OF JEFFERSON COUNTY HILL TOP HOUSE HOTEL ECONOMIC OPPORTUNITY DEVELOPMENT DISTRICT

A public hearing will be held at a regular meeting of The County Commission of Jefferson County, West Virginia (the "County Commission"), on Thursday, November 3, 2022, at 6:00 p.m. (or as soon thereafter on such date as the matter may be heard) at the Jefferson County 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 interested person may appear and present comments, protests, suggestions and otherwise express their views respecting an application regarding the creation of an Economic Opportunity Development District to be designated as "Hill Top House Hotel Economic Opportunity Development District" (the "Excise TIF District") in Jefferson County, West Virginia, and the approval of an Excise TIF District project (the "Project"). All comments, protests, suggestions and views shall be heard, 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 22 of the Code of West Virginia, 1931, as amended (the "Act"), respecting the application regarding the creation of the Excise TIF District and the approval of the Projects. Following is a brief summary of such matters.

Creation of Excise TIF District

The proposed Excise TIF District is comprised of approximately 9 acres of contiguous real property 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, as set forth on the map below.

[Insert Map]

Purpose of Excise TIF District

The purpose of the Excise TIF District is to facilitate the construction of the Projects within the Excise TIF District by SWaN Hill Top House Hotel, LLC, as developer (the "Developer"). The Developer is seeking to redevelop the Hotel site and adjoining properties and proposes to develop certain capital improvements within or contiguous to the Excise TIF District and which serve the Excise TIF District. The Project includes development expenditures promoting the economic vitality of the Excise TIF District and the general welfare of Jefferson County consistent with Section 5 of the Act.

Proposed Method of Financing

To finance the costs of the Project, the County Commission proposes to issue bonds or other obligations (the "Financing Obligations") in an amount not to exceed $ $25M, with maturities not to exceed 30 years from the date of the creation of the Excise TIF District. Such obligations may be issued from time to time in one or more series. Proceeds of the Financing Obligations are generally planned and expected to be used to (i) finance all or portion of the costs of the Project; (ii) fund reserves for the Financing Obligations; (iii) fund capitalized interest on the Financing Obligations; and (iv) pay costs of issuance of the Financing Obligations and related costs, including costs relating to the Project and related costs. The Financing Obligations would be payable from and secured by a special district excise tax, which the County Commission may be authorized to impose by the West Virginia Legislature pursuant to Section 9 of the Act and other funds which may be deposited to the credit of the Economic Opportunity Development District Fund subaccount created for the Excise TIF District and maintained by the State Treasurer pursuant to Section 8 of the Act (the "District Fund"). A portion of the costs of the Project may also be paid directly from special district excise tax revenues and other funds deposited to the credit of the District Fund as provided in Section 13 of the Act.

The base of the special district excise tax which may be imposed by the County Commission for the Excise TIF District shall be identical to the base of the consumers sales and service tax imposed pursuant to Chapter 11, Article 15 of the Code of West Virginia, 1931, as amended (the "Sales Tax Act"). Except for the exemption provided in Section 9(f) of the Sales Tax Act, all exemptions and exceptions from the consumers sales and service tax also apply to the special district excise tax. The rate of the special district excise tax shall be identical to the rate or rates of the consumer sales and service tax imposed by the Sales Tax Act on sales made and services rendered within the boundaries of the Excise TIF District.

Further information regarding the proposed Excise TIF District, the Project and the Financing 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: 10/27, 2022.

By: /s/ Jacqueline C. Shadle
County Clerk

JEFFERSON COUNTY COMMISSION
JESSICA

Jefferson County
Jacqueline C Shadle, Clerk
Instrument 202200014588
10/27/2022 @ 09:14:10 AM
RESOLUTION
Book 1291 @ Page 603
Pages Recorded 6

Certificate of Publication

JEFFERSON PUBLISHING COMPANY, INC., Publisher

SPIRIT OF JEFFERSON ADVOCATE

Charles Town, W. Va. October 12 20 22

I hereby certify that the annexed Notice of Public Hearing

in the case of Hill Top House Hotel Economic Opportunity Development District

has been published once a week for one successive weeks, in the Spirit of Jefferson Advocate, a newspaper published in Charles Town, Jefferson County, West Virginia, in the issues of

October 12, 20 22,

as required by law.

X Tim Cook

Editor/Manager, Spirit of Jefferson Advocate

State of West Virginia
County of Jefferson
Personally appeared before me, Tim Cook, Editor/Manager

of the Spirit of Jefferson Advocate, and made oath that the above certificate is true and correct.

Cara D. Young

Notary Public

Commission expires

OFFICIAL SEAL
NOTARY PUBLIC
STATE OF WEST VIRGINIA
CARA D. YOUNG
JEFFERSON PUBLISHING CO., INC.
P.O. BOX 966
CHARLES TOWN, WV 25414
My Commission Expires January 27, 2024

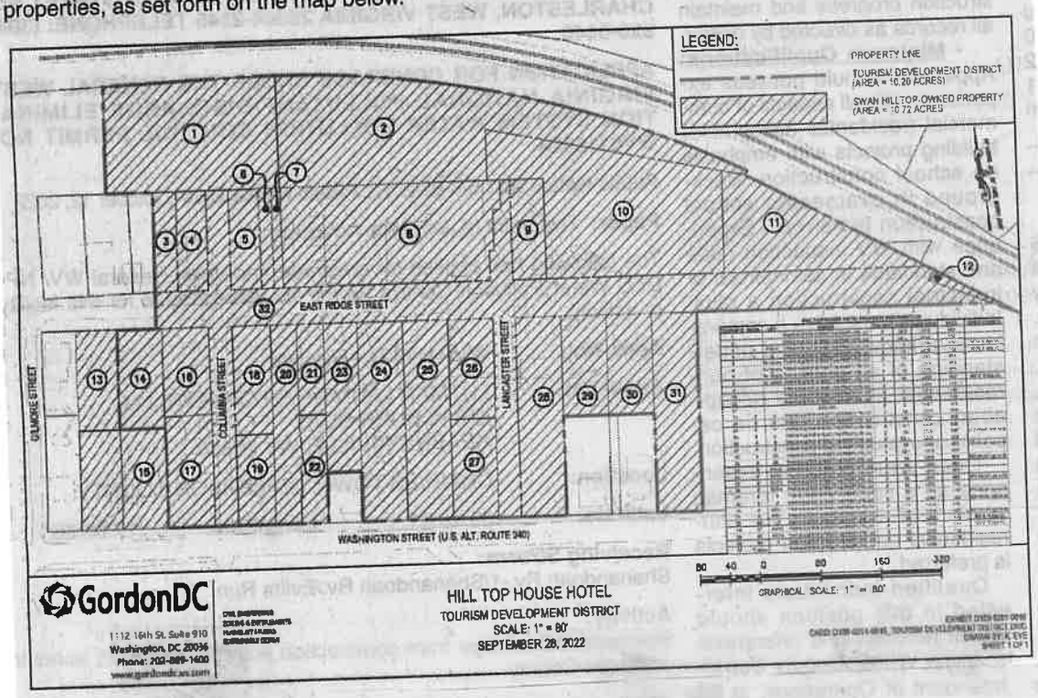
NOTICE OF PUBLIC HEARING

APPLICATION REGARDING CREATION OF THE COUNTY COMMISSION OF JEFFERSON COUNTY Hill Top House Hotel Economic Opportunity Development District

A public hearing will be held at a regular meeting of The County Commission of Jefferson County, West Virginia (the "County Commission"), on Thursday, November 3, 2022, at 6:00 p.m. (or as soon thereafter on such date as the matter may be heard) at the Jefferson County 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 interested person may appear and present comments, protests, suggestions and otherwise express their views respecting an application regarding the creation of an Economic Opportunity Development District to be designated as "Hill Top House Hotel Economic Opportunity Development District" (the "Excise TIF District") in Jefferson County, West Virginia, and the approval of an Excise TIF District project (the "Project"). All comments, protests, suggestions and views shall be heard, 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 22 of the Code of West Virginia, 1931, as amended (the "Act"), respecting the application regarding the creation of the Excise TIF District and the approval of the Projects. Following is a brief summary of such matters.

Creation of Excise TIF District

The proposed Excise TIF District is comprised of approximately 9 acres of contiguous real property 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, as set forth on the map below.



Purpose of Excise TIF District

The purpose of the Excise TIF District is to facilitate the construction of the Projects within the Excise TIF District by SWaN Hill Top House Hotel, LLC, as developer (the "Developer"). The Developer is seeking to redevelop the Hotel site and adjoining properties and proposes to develop certain capital improvements within or contiguous to the Excise TIF District and which serve the Excise TIF District. The Project includes development expenditures promoting the economic vitality of the Excise TIF District and the general welfare of Jefferson County consistent with Section 5 of the Act.

Proposed Method of Financing

To finance the costs of the Project, the County Commission proposes to issue bonds or other obligations (the "Financing Obligations") in an amount not to exceed $25,000,000, with maturities not to exceed 30 years from the date of the creation of the Excise TIF District. Such obligations may be issued from time to time in one or more series. Proceeds of the Financing Obligations are generally planned and expected to be used to (i) finance all or portion of the costs of the Project; (ii) fund reserves for the Financing Obligations; (iii) fund capitalized interest on the Financing Obligations; and (iv) pay costs of issuance of the Financing Obligations and related costs, including costs relating to the Project and related costs. The Financing Obligations would be payable from and secured by a special district excise tax, which the County Commission may be authorized to impose by the West Virginia Legislature pursuant to Section 9 of the Act and other funds which may be deposited to the credit of the Economic Opportunity Development District Fund subaccount created for the Excise TIF District and maintained by the State Treasurer pursuant to Section 8 of the Act (the "District Fund"). A portion of the costs of the Project may also be paid directly from special district excise tax revenues and other funds deposited to the credit of the District Fund as provided in Section 13 of the Act.

The base of the special district excise tax which may be imposed by the County Commission for the Excise TIF District shall be identical to the base of the consumers sales and service tax imposed pursuant to Chapter 11, Article 15 of the Code of West Virginia, 1931, as amended (the "Sales Tax Act"). Except for the exemption provided in Section 9(f) of the Sales Tax Act, all exemptions and exceptions from the consumers sales and service tax also apply to the special district excise tax. The rate of the special district excise tax shall be identical to the rate or rates of the consumer sales and service tax imposed by the Sales Tax Act on sales made and services rendered within the boundaries of the Excise TIF District.

Further information regarding the proposed Excise TIF District, the Project and the Financing 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: October 12, 2022.

By: /s/ Jacqueline C. Shadle, County Clerk

10/12/1t

Resolution Submitting Application - Excise TIF

RESOLUTION

WHEREAS, The County Commission of Jefferson County, West Virginia (the "County Commission") is authorized by the County Economic Opportunity Development District Act, Chapter 7, Article 22 of the Code of West Virginia 1931, as amended (the "Act") to create Economic Opportunity Development Districts, to approve Economic Development District projects, to issue bonds or notes to finance development expenditures and other costs permitted by the Act and to take other actions as are necessary or desirable to stimulate the construction, supplementation, reconstruction and repair of structures and facilities in undeveloped, underdeveloped or seriously deteriorated areas within Jefferson County, West Virginia (the "County"), which will serve a public purpose and promote the health, safety, prosperity, security and general welfare of all citizens in the State of West Virginia all as more fully set forth in the Act;

WHEREAS, the County Commission has received and reviewed an Application (the "Application") prepared by SWaN Hill Top House Hotel, LLC (the "Developer") relating to the proposed creation of an Economic Opportunity Development District in Jefferson County, to be known and designated as "Hill Top House Hotel Economic Opportunity Development District" (the "Excise TIF District");

WHEREAS, the County Commission did, on November 3, 2022, following proper notice thereof, hold public hearings with respect to the proposed creation of the Excise TIF District wherein any owner of real property situated in the proposed Excise TIF District and any resident of Jefferson County were afforded a reasonable opportunity to express their views on the proposed creation of the Excise TIF District and its proposed boundaries;

WHEREAS, the County Commission has, following such public hearing, found and determined that the submission of the Application to the West Virginia Department of Economic Development (the "WVDED") will promote the establishment and vitality of significant business opportunities within the County and serve as an effective means for developing or restoring and promoting retail and other business activity within the Excise TIF District, which will stimulate economic growth and job creation in the County thereby serving a public purpose and promoting the health, safety, prosperity, security and general welfare of all citizens in the County and State all as more fully set forth in the Act; and

WHEREAS, the County Commission now desires to submit the Application to the WVDED for consideration for approval and, if approved, for subsequent consideration for approval by the West Virginia Legislature.

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 the submission to the WVDED for its consideration for approval, and, if approved, for consideration for approval by the West Virginia Legislature, is hereby approved, ordered and directed.

2. It is hereby found and determined that the approval of the Application and the submission of the Application to the WVDED and the West Virginia Legislature for consideration for approval will promote the establishment and vitality of significant business opportunities within the County and serve as an effective means for developing or restoring and promoting retail and other business activity within the Excise TIF District, which will stimulate economic growth and job creation in the County thereby serving a public purpose and promoting the health, safety, prosperity and general welfare of all citizens in the County and State all as more fully set forth in the Act.

3. 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.

4. 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 by the WVDED and the West Virginia Legislature.

5. This Resolution is effective immediately upon adoption.

[Signature Page Follows]

Adopted this November 3, 2022.

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 November 3, 2022, 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 November 3, 2022.

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

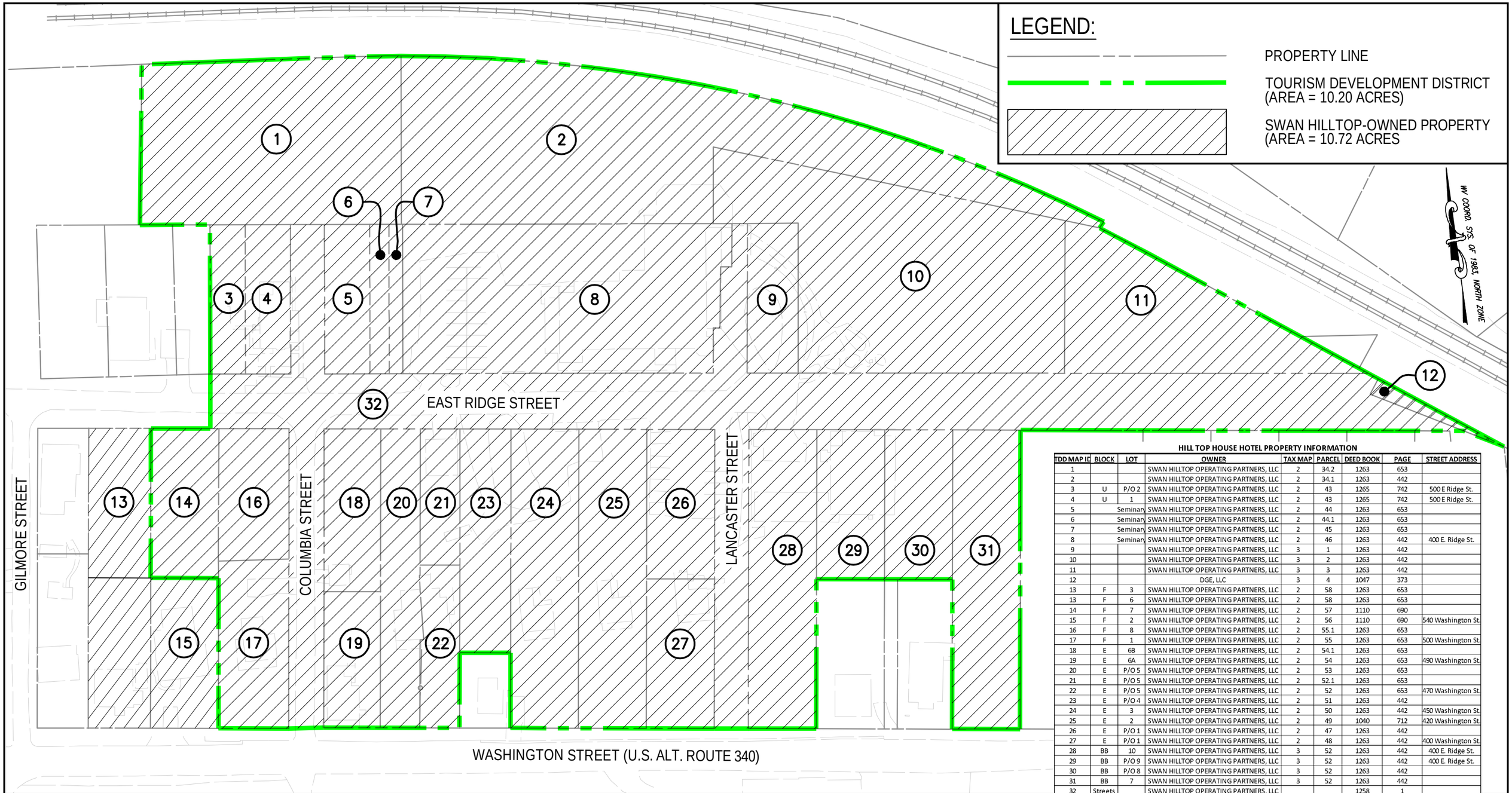
COUNTY COMMISSION JEFFERSON COUNTY WEST VIRGINIA

JEFFERSON COUNTY COMMISSION

Jefferson County
Jacqueline C Shadle, Clerk
Instrument 202200014962
11/04/2022 @ 11:25:43 AM
RESOLUTION
Book 1292 @ Page 305
Pages Recorded 4

Attachment 2: **A map showing the proposed boundaries of the Development District and listing of included parcels of real property, as identified by Tax Map and Parcel Number.**

Attached hereto is a map showing the proposed boundaries of the proposed Development District and a listing of included parcels of real property, as identified by Tax Map and Parcel Number, comprising one single, continuous district as shown on the map.



HILL TOP HOUSE HOTEL PROPERTY INFORMATION

TDD 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		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	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	
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	540 Washington St.
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	500 Washington St.
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	490 Washington St.
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	470 Washington St.
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	450 Washington St.
25	E	2	SWAN HILLTOP OPERATING PARTNERS, LLC	2	49	1040	712	420 Washington St.
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	400 Washington St.
28	BB	10	SWAN HILLTOP OPERATING PARTNERS, LLC	3	52	1263	442	400 E. Ridge St.
29	BB	P/O 9	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	

GordonDC
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

80 40 0 80 160 320

GRAPHICAL SCALE: 1" = 80'

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 3: **A general description of the capital improvements, additional or extended services and other development expenditures to be made in the Development District as part of the Project and a detailed description of the anticipated costs of the Project.**

The Developer plans to redevelop the former Hill Top Hotel and adjoining properties by constructing a new hotel on the site of the original 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 Development District and which serve the Development District. The Project includes 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 Development District, including, but not limited to, the following:

- Waterworks, sewerage, stormwater, telecommunications, cable, fiber optic, electric, natural gas and related infrastructure improvements;

- Construction of a new hotel building, parking garage, roads, sidewalks, street lighting, traffic signals and other roadway and streetscape improvements and related appurtenances;

- 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 Project and the capital improvements and expenditures 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 scope of the Project described herein. The estimated construction and engineering costs of the Project is provided in the tables on the immediately following pages. 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.

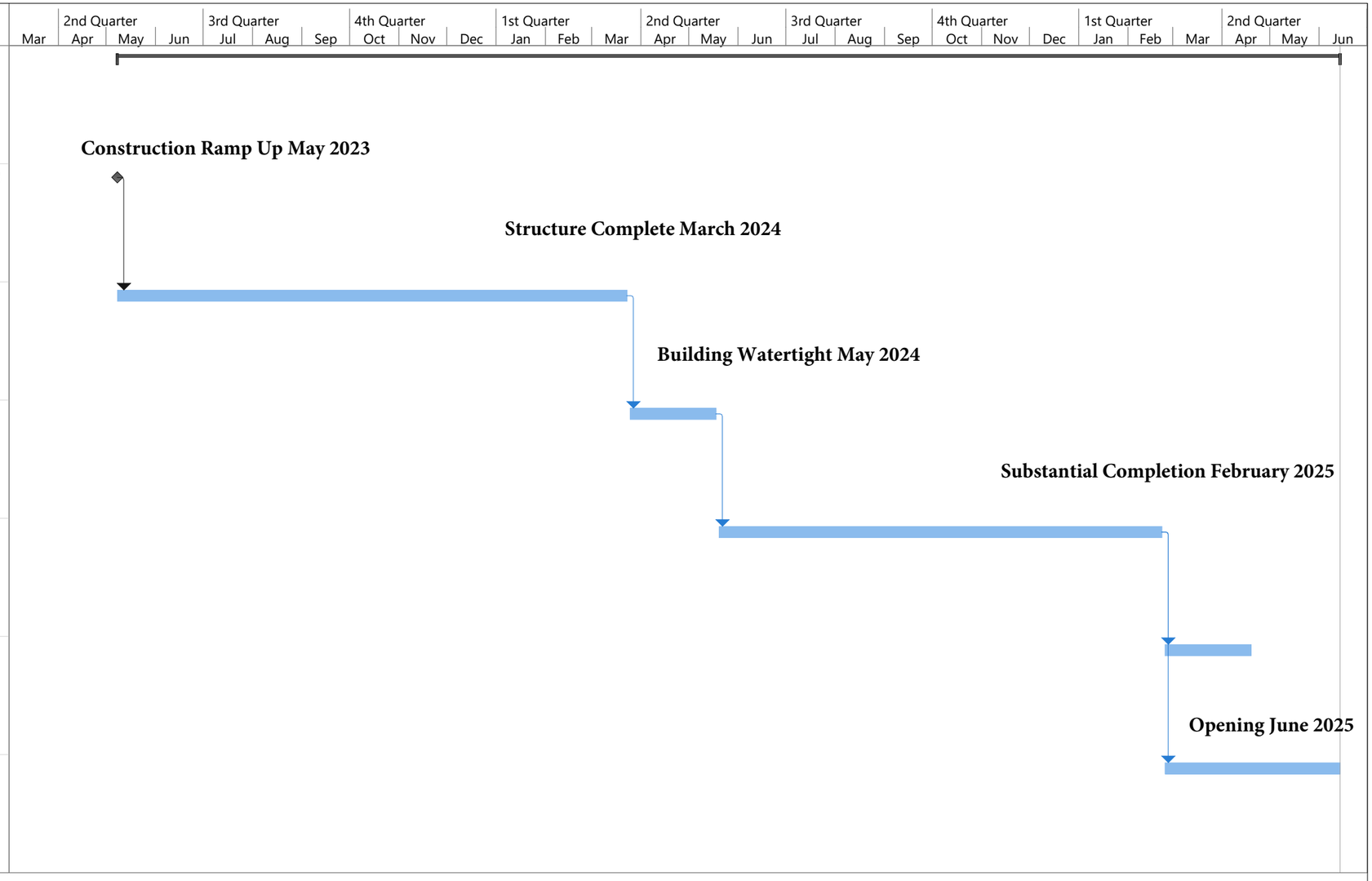
Also attached hereto is detailed information respecting the proposed Special District Excise Tax Obligations.

Total Project Budget	
Land and Development Costs	28,850,000
Soft Costs	10,440,000
Hard Costs	113,170,000
Harpers Ferry Business & Occupation Tax	2,260,000
Permitting Related	730,000
Furniture, Fixtures, and Equipment (FF&E), Operating Supplies, & Technology	11,630,000
Financing and Legal	4,200,000
Total Project Budget	**171,280,000**

Attachment 4: **A Project Schedule detailing the anticipated development of the Project.**

Attached hereto is a schedule detailing the anticipated private development in the Development District.

ID	Task Mode	Task Name	Duration	Start	Finish
1		**HILL TOP HOUSE HOTEL**	**550 days**	**Mon 5/8/23**	**Fri 6/13/25**
2		Mobilize on Site	0 days	Mon 5/8/23	Mon 5/8/23
3		Complete Structure	11.5 mons	Mon 5/8/23	Fri 3/22/24
4		Building Watertight	2 mons	Mon 3/25/24	Fri 5/17/24
5		Substantial Completion	10 mons	Mon 5/20/24	Fri 2/21/25
6		Final Completion	2 mons	Mon 2/24/25	Fri 4/18/25
7		Training	4 mons	Mon 2/24/25	Fri 6/13/25



Attachment 5: **Base Tax Revenue Amount**

The County Commission's and the Developer's good faith estimate of the aggregate amount of consumer sales and service tax actually remitted to the Tax Commissioner by all businesses currently conducting business in the proposed Development District for the twelve full calendar months next preceding the date of this application is $0.00. Following its receipt of this application, the West Virginia Department of Economic Development will request a certification from the Tax Commissioner of the base tax revenue amount.

Attachment 6: **Gross Annual District Tax Amount.**

Attached hereto is a good faith estimate of the projected gross annual district tax amount.

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 Completion	Property Area[(a)] Rooms	GSF per Room	GSF
Commercial				
Hill Top House				
Lodging	2025	122	608	74,132
Banquet hall	2025	-	-	15,975
Restaurant	2025	-	-	10,875
Cocktail lounge	2025	-	-	4,674
Health club	2025	-	-	11,894
Parking structure	2025	-	-	27,029
Sub-total Hill Top House		122		144,579
Existing buildings				
Yellow House	-	-	-	4,201
Old Lodge	-	-	-	14,488
Ancillary buildings				
Map ID 17 - Red House/Office	-	-	-	1,906
Map ID 19 - Armory House	-	-	-	2,562
Map ID 22 - Armory House	-	-	-	1,928
Map ID 24 - Armory House	-	-	-	1,404
Map ID 25 - Armory House	-	-	-	1,549
Map ID 27 - Armory House	-	-	-	1,424
Sub-total existing buildings				29,462
Total		122		174,041

MuniCap, Inc. *22-Sep-2022*

[(a)]Provided by Developer.

Appendix A-2.a: Projected Construction Completion - Hill Top House[a]

Development Year Ending	Appraised As Of[b]	Final Tax Due Date[c]	Lodging		Banquet Hall		Restaurant	
			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
Totals			122		15,975		10,875	

MuniCap, Inc. *22-Sep-22*

[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 15 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 1 and March 1 of the following year, with April 1 as the final due date without penalty.

Appendix A-2.a: Projected Construction Completion - Hill Top House, continued[a]

Development Year Ending	Appraised As Of[b]	Final Tax Due Date[c]	Cocktail Lounge		Health Club		Parking Structure	
			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
Totals			4,674		11,894		27,029	

[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 15 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 1 and March 1 of the following year, with April 1 as the final due date without penalty.

Appendix A-2.b: Projected Construction Completion - Existing Buildings[a]

Development Year Ending	Appraised As Of[b]	Final Tax Due Date[c]	Yellow House		Old Lodge		Map ID 17 - Red House/Office	
			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
Totals			4,201		14,488		1,906	

[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 15 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 1 and March 1 of the following year, with April 1 as the final due date without penalty.

Appendix A-2.b: Projected Construction Completion - Existing Buildings, continued[a]

Development Year Ending	Appraised As Of[b]	Final Tax Due Date[c]	Map ID 19 - Armory House GSF	Map ID 19 - Armory House Cumulative	Map ID 22 - Armory House GSF	Map ID 22 - Armory House Cumulative	Map ID 24 - Armory House GSF	Map ID 24 - Armory House 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
Totals			2,562		1,928		1,404	

[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 15 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 1 and March 1 of the following year, with April 1 as the final due date without penalty.

Appendix A-2.b: Projected Construction Completion - Existing Buildings, continued[a]

Development Year Ending	Appraised As Of[b]	Final Tax Due Date[c]	Map ID 25 - Armory House		Map ID 27 - Armory House	
			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
Totals			1,549		1,424	

[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 15 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 1 and March 1 of the following year, with April 1 as the final due date without

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

Projected Sales
and Excise Tax Revenues

Appendix A-3.a: Projected Sales

Sales Period Ending[a]	Bond Year Ending	Inflation Factor[b]	Hotel/Rooms				Food and Beverage			
			Rooms[c]	Sales Per Room[d]	Operations[e]	Annual Sales	GSF[c]	Sales Per GSF[d]	Operations[e]	Annual Sales
20-Mar-22	1-Jun-22	100.0%	0	$0	0%	$0	0	$0	0%	$0
20-Mar-23	1-Jun-23	100.0%	0	$0	0%	$0	0	$0	0%	$0
20-Mar-24	1-Jun-24	100.0%	0	$0	0%	$0	0	$0	0%	$0
20-Mar-25	1-Jun-25	100.0%	0	$0	0%	$0	0	$0	0%	$0
20-Mar-26	1-Jun-26	100.0%	122	$114,975	25%	$3,506,750	31,524	$205	25%	$1,617,250
20-Mar-27	1-Jun-27	100.0%	122	$132,803	100%	$16,202,000	31,524	$248	100%	$7,827,000
20-Mar-28	1-Jun-28	100.0%	122	$142,451	100%	$17,379,000	31,524	$275	100%	$8,670,000
20-Mar-29	1-Jun-29	102.0%	122	$145,300	100%	$17,726,580	31,524	$281	100%	$8,843,400
20-Mar-30	1-Jun-30	104.0%	122	$148,206	100%	$18,081,112	31,524	$286	100%	$9,020,268
20-Mar-31	1-Jun-31	106.1%	122	$151,170	100%	$18,442,734	31,524	$292	100%	$9,200,673
20-Mar-32	1-Jun-32	108.2%	122	$154,193	100%	$18,811,589	31,524	$298	100%	$9,384,687
20-Mar-33	1-Jun-33	110.4%	122	$157,277	100%	$19,187,820	31,524	$304	100%	$9,572,381
20-Mar-34	1-Jun-34	112.6%	122	$160,423	100%	$19,571,577	31,524	$310	100%	$9,763,828
20-Mar-35	1-Jun-35	114.9%	122	$163,631	100%	$19,963,008	31,524	$316	100%	$9,959,105
20-Mar-36	1-Jun-36	117.2%	122	$166,904	100%	$20,362,268	31,524	$322	100%	$10,158,287
20-Mar-37	1-Jun-37	119.5%	122	$170,242	100%	$20,769,514	31,524	$329	100%	$10,361,453
20-Mar-38	1-Jun-38	121.9%	122	$173,647	100%	$21,184,904	31,524	$335	100%	$10,568,682
20-Mar-39	1-Jun-39	124.3%	122	$177,120	100%	$21,608,602	31,524	$342	100%	$10,780,055
20-Mar-40	1-Jun-40	126.8%	122	$180,662	100%	$22,040,774	31,524	$349	100%	$10,995,656
20-Mar-41	1-Jun-41	129.4%	122	$184,275	100%	$22,481,590	31,524	$356	100%	$11,215,569
20-Mar-42	1-Jun-42	131.9%	122	$187,961	100%	$22,931,221	31,524	$363	100%	$11,439,881
20-Mar-43	1-Jun-43	134.6%	122	$191,720	100%	$23,389,846	31,524	$370	100%	$11,668,678
20-Mar-44	1-Jun-44	137.3%	122	$195,554	100%	$23,857,643	31,524	$378	100%	$11,902,052
20-Mar-45	1-Jun-45	140.0%	122	$199,466	100%	$24,334,796	31,524	$385	100%	$12,140,093
20-Mar-46	1-Jun-46	142.8%	122	$203,455	100%	$24,821,492	31,524	$393	100%	$12,382,895
20-Mar-47	1-Jun-47	145.7%	122	$207,524	100%	$25,317,921	31,524	$401	100%	$12,630,553
20-Mar-48	1-Jun-48	148.6%	122	$211,674	100%	$25,824,280	31,524	$409	100%	$12,883,164
20-Mar-49	1-Jun-49	151.6%	122	$215,908	100%	$26,340,765	31,524	$417	100%	$13,140,827
20-Mar-50	1-Jun-50	154.6%	122	$220,226	100%	$26,867,581	31,524	$425	100%	$13,403,644
20-Mar-51	1-Jun-51	157.7%	122	$224,631	100%	$27,404,932	31,524	$434	100%	$13,671,717
20-Mar-52	1-Jun-52	160.8%	122	$229,123	100%	$27,953,031	31,524	$442	100%	$13,945,151
Total						$576,363,329				$287,146,949

[a]According to the West Virginia State Tax Department, sales taxes are due on either a monthly or quarterly basis. Assumes sales taxes are due on a monthly basis. According to the West Virginia State Tax Department, sales taxes for monthly filers are due on the 20th of the month following the reporting month. Assumes a two month lag for remittance to the Hill Top House from the State of West Virginia.

[b]Assumes inflation rate of 2%.

[c]See Schedule A.2.

[d]Provided by Developer. Assumes stabilization occurs in sales period ending March 20, 2028, bond year ending June 1, 2028.

[e]Assumes three months of sales are collected in year one.

Appendix A-3.b: Projected Sales, continued

Sales Period Ending[a]	Bond Year Ending	Inflation Factor[b]	Spa/Health Club GSF[c]	Sales Per GSF[d]	Operations[e]	Annual Sales
20-Mar-22	1-Jun-22	100.0%	0	$0	0%	$0
20-Mar-23	1-Jun-23	100.0%	0	$0	0%	$0
20-Mar-24	1-Jun-24	100.0%	0	$0	0%	$0
20-Mar-25	1-Jun-25	100.0%	0	$0	0%	$0
20-Mar-26	1-Jun-26	100.0%	11,894	$239	25%	$712,000
20-Mar-27	1-Jun-27	100.0%	11,894	$267	100%	$3,178,000
20-Mar-28	1-Jun-28	100.0%	11,894	$286	100%	$3,406,000
20-Mar-29	1-Jun-29	102.0%	11,894	$244	100%	$2,904,960
20-Mar-30	1-Jun-30	104.0%	11,894	$249	100%	$2,963,059
20-Mar-31	1-Jun-31	106.1%	11,894	$254	100%	$3,022,320
20-Mar-32	1-Jun-32	108.2%	11,894	$259	100%	$3,082,767
20-Mar-33	1-Jun-33	110.4%	11,894	$264	100%	$3,144,422
20-Mar-34	1-Jun-34	112.6%	11,894	$270	100%	$3,207,311
20-Mar-35	1-Jun-35	114.9%	11,894	$275	100%	$3,271,457
20-Mar-36	1-Jun-36	117.2%	11,894	$281	100%	$3,336,886
20-Mar-37	1-Jun-37	119.5%	11,894	$286	100%	$3,403,624
20-Mar-38	1-Jun-38	121.9%	11,894	$292	100%	$3,471,696
20-Mar-39	1-Jun-39	124.3%	11,894	$298	100%	$3,541,130
20-Mar-40	1-Jun-40	126.8%	11,894	$304	100%	$3,611,953
20-Mar-41	1-Jun-41	129.4%	11,894	$310	100%	$3,684,192
20-Mar-42	1-Jun-42	131.9%	11,894	$316	100%	$3,757,876
20-Mar-43	1-Jun-43	134.6%	11,894	$322	100%	$3,833,033
20-Mar-44	1-Jun-44	137.3%	11,894	$329	100%	$3,909,694
20-Mar-45	1-Jun-45	140.0%	11,894	$335	100%	$3,987,888
20-Mar-46	1-Jun-46	142.8%	11,894	$342	100%	$4,067,645
20-Mar-47	1-Jun-47	145.7%	11,894	$349	100%	$4,148,998
20-Mar-48	1-Jun-48	148.6%	11,894	$356	100%	$4,231,978
20-Mar-49	1-Jun-49	151.6%	11,894	$363	100%	$4,316,618
20-Mar-50	1-Jun-50	154.6%	11,894	$370	100%	$4,402,950
20-Mar-51	1-Jun-51	157.7%	11,894	$378	100%	$4,491,009
20-Mar-52	1-Jun-52	160.8%	11,894	$385	100%	$4,580,829
Total						$95,670,294

[a]According to the West Virginia State Tax Department, sales taxes are due on either a monthly or quarterly basis. Assumes sales taxes are due on a monthly basis. According to the West Virginia State Tax Department, sales taxes for monthly filers are due on the 20th of the month following the reporting month. Assumes a two month lag for remittance to the Hill Top House from the State of West Virginia.

[b]Assumes inflation rate of 2%.

[c]See Schedule A.2.

[d]Provided by Developer. Assumes stabilization occurs in sales period ending March 20, 2028, bond year ending June 1, 2028.

[e]Assumes three months of sales are collected in year one.

Appendix A-3.c: Projected Sales, continued[(a)]

Sales Period Ending	Bond Year Ending	Inflation Factor	Hotel/ Rooms	Food and Beverage	Spa/ Health Club	Total
20-Mar-22	1-Jun-22	100.0%	$0	$0	$0	$0
20-Mar-23	1-Jun-23	100.0%	$0	$0	$0	$0
20-Mar-24	1-Jun-24	100.0%	$0	$0	$0	$0
20-Mar-25	1-Jun-25	100.0%	$0	$0	$0	$0
20-Mar-26	1-Jun-26	100.0%	$3,506,750	$1,617,250	$712,000	$5,836,000
20-Mar-27	1-Jun-27	100.0%	$16,202,000	$7,827,000	$3,178,000	$27,207,000
20-Mar-28	1-Jun-28	100.0%	$17,379,000	$8,670,000	$3,406,000	$29,455,000
20-Mar-29	1-Jun-29	102.0%	$17,726,580	$8,843,400	$2,904,960	$29,474,940
20-Mar-30	1-Jun-30	104.0%	$18,081,112	$9,020,268	$2,963,059	$30,064,439
20-Mar-31	1-Jun-31	106.1%	$18,442,734	$9,200,673	$3,022,320	$30,665,728
20-Mar-32	1-Jun-32	108.2%	$18,811,589	$9,384,687	$3,082,767	$31,279,042
20-Mar-33	1-Jun-33	110.4%	$19,187,820	$9,572,381	$3,144,422	$31,904,623
20-Mar-34	1-Jun-34	112.6%	$19,571,577	$9,763,828	$3,207,311	$32,542,715
20-Mar-35	1-Jun-35	114.9%	$19,963,008	$9,959,105	$3,271,457	$33,193,570
20-Mar-36	1-Jun-36	117.2%	$20,362,268	$10,158,287	$3,336,886	$33,857,441
20-Mar-37	1-Jun-37	119.5%	$20,769,514	$10,361,453	$3,403,624	$34,534,590
20-Mar-38	1-Jun-38	121.9%	$21,184,904	$10,568,682	$3,471,696	$35,225,282
20-Mar-39	1-Jun-39	124.3%	$21,608,602	$10,780,055	$3,541,130	$35,929,787
20-Mar-40	1-Jun-40	126.8%	$22,040,774	$10,995,656	$3,611,953	$36,648,383
20-Mar-41	1-Jun-41	129.4%	$22,481,590	$11,215,569	$3,684,192	$37,381,351
20-Mar-42	1-Jun-42	131.9%	$22,931,221	$11,439,881	$3,757,876	$38,128,978
20-Mar-43	1-Jun-43	134.6%	$23,389,846	$11,668,678	$3,833,033	$38,891,557
20-Mar-44	1-Jun-44	137.3%	$23,857,643	$11,902,052	$3,909,694	$39,669,389
20-Mar-45	1-Jun-45	140.0%	$24,334,796	$12,140,093	$3,987,888	$40,462,776
20-Mar-46	1-Jun-46	142.8%	$24,821,492	$12,382,895	$4,067,645	$41,272,032
20-Mar-47	1-Jun-47	145.7%	$25,317,921	$12,630,553	$4,148,998	$42,097,472
20-Mar-48	1-Jun-48	148.6%	$25,824,280	$12,883,164	$4,231,978	$42,939,422
20-Mar-49	1-Jun-49	151.6%	$26,340,765	$13,140,827	$4,316,618	$43,798,210
20-Mar-50	1-Jun-50	154.6%	$26,867,581	$13,403,644	$4,402,950	$44,674,175
20-Mar-51	1-Jun-51	157.7%	$27,404,932	$13,671,717	$4,491,009	$45,567,658
20-Mar-52	1-Jun-52	160.8%	$27,953,031	$13,945,151	$4,580,829	$46,479,011
Total			$576,363,329	$287,146,949	$95,670,294	$959,180,571

MuniCap, Inc. *22-Sep-2022*

[(a)]See prior schedules.

Appendix A-4: Projected Excise Tax Revenue

Sales Period Ending	Bond Year Ending	Inflation Factor	Total Sales[(a)]	Excise Tax Rate[(b)]	Total Excise Taxes
20-Mar-22	1-Jun-22	100.0%	$0	6.00%	$0
20-Mar-23	1-Jun-23	100.0%	$0	6.00%	$0
20-Mar-24	1-Jun-24	100.0%	$0	6.00%	$0
20-Mar-25	1-Jun-25	100.0%	$0	6.00%	$0
20-Mar-26	1-Jun-26	100.0%	$5,836,000	6.00%	$350,160
20-Mar-27	1-Jun-27	100.0%	$27,207,000	6.00%	$1,632,420
20-Mar-28	1-Jun-28	100.0%	$29,455,000	6.00%	$1,767,300
20-Mar-29	1-Jun-29	102.0%	$29,474,940	6.00%	$1,768,496
20-Mar-30	1-Jun-30	104.0%	$30,064,439	6.00%	$1,803,866
20-Mar-31	1-Jun-31	106.1%	$30,665,728	6.00%	$1,839,944
20-Mar-32	1-Jun-32	108.2%	$31,279,042	6.00%	$1,876,743
20-Mar-33	1-Jun-33	110.4%	$31,904,623	6.00%	$1,914,277
20-Mar-34	1-Jun-34	112.6%	$32,542,715	6.00%	$1,952,563
20-Mar-35	1-Jun-35	114.9%	$33,193,570	6.00%	$1,991,614
20-Mar-36	1-Jun-36	117.2%	$33,857,441	6.00%	$2,031,446
20-Mar-37	1-Jun-37	119.5%	$34,534,590	6.00%	$2,072,075
20-Mar-38	1-Jun-38	121.9%	$35,225,282	6.00%	$2,113,517
20-Mar-39	1-Jun-39	124.3%	$35,929,787	6.00%	$2,155,787
20-Mar-40	1-Jun-40	126.8%	$36,648,383	6.00%	$2,198,903
20-Mar-41	1-Jun-41	129.4%	$37,381,351	6.00%	$2,242,881
20-Mar-42	1-Jun-42	131.9%	$38,128,978	6.00%	$2,287,739
20-Mar-43	1-Jun-43	134.6%	$38,891,557	6.00%	$2,333,493
20-Mar-44	1-Jun-44	137.3%	$39,669,389	6.00%	$2,380,163
20-Mar-45	1-Jun-45	140.0%	$40,462,776	6.00%	$2,427,767
20-Mar-46	1-Jun-46	142.8%	$41,272,032	6.00%	$2,476,322
20-Mar-47	1-Jun-47	145.7%	$42,097,472	6.00%	$2,525,848
20-Mar-48	1-Jun-48	148.6%	$42,939,422	6.00%	$2,576,365
20-Mar-49	1-Jun-49	151.6%	$43,798,210	6.00%	$2,627,893
20-Mar-50	1-Jun-50	154.6%	$44,674,175	6.00%	$2,680,450
20-Mar-51	1-Jun-51	157.7%	$45,567,658	6.00%	$2,734,059
20-Mar-52	1-Jun-52	160.8%	$46,479,011	6.00%	$2,788,741
Total			$959,180,571		$57,550,834

MuniCap, Inc. *22-Sep-2022*

[(a)]See Schedule A.3.

[(b)]Represents the state component of sales tax.

Attachment 7: **How the project address economic problems in the area in which the Project will be located.**

The Project will redevelop and revitalize a historically significant and highly visible property within the Town which had fallen into disrepair. The Hotel will attract significant tourism to the Town and the County, and will create jobs both directly and indirectly.

Attachment 8: **A preliminary cost/benefit analysis.**

Pursuant to the Act, the County Commission will cause the Tax Commissioner to capture and deposit, to the credit of the Development District subaccount to be maintained by the State Treasurer on behalf of the County Commission, all special district excise taxes generated within the proposed Development District. Under the Act, incremental special district excise taxes, above the Base Tax Revenue Amount certified by the Tax Commissioner, shall be available to the County Commission for payment of debt service on Obligations issued and used on a "pay-as-you-go" basis for costs of the Project within the proposed Development District, all for the benefit of Jefferson County and its citizens. As the special district excise tax would be an offset/capture of the State's consumer sales and service tax, such revenues are not currently directly available or dedicated to the County for any purpose. Consequently, the capture and dedication of such revenues for costs of the Project will have a direct positive impact on the County and its citizens. Without the capture and dedication of such revenues for costs of the Project, the proposed infrastructure improvements are not likely to occur and thus the economic growth of the area will be greatly impeded. The incremental special district excise tax revenues that are projected to be available to the County Commission for costs of the Project are set forth in Attachment 6 of this application. The Developer is unaware of any costs of negative impacts to the County or the Town as a result of establishing the proposed Development District and approving the proposed Project.

Attachment 9: **The amount of private sector investment in the Project and documentation and facts that support a finding that without the support of the special district excise tax, financing the Project would not be feasible.**

It is projected that $130,000,000 of private investment will occur within the Development District within the next 28-30 months.

Notwithstanding such substantial private investment within the Development District, the County Commission and Developer have not been able to identify a revenue source to finance the proposed infrastructure, construction, and improvements necessary to facilitate and incentivize such private investment, without the assistance of special district excise tax revenue. Such funding will allow the Project to be planned and constructed in the most efficient and inexpensive process available to the County Commission and the Developer. Without the availability of such funds for the Project, the ability of the State, County Commission and Developer to provide the necessary funds to finance the Project, the Project is not reasonably expected to occur and thus the projected private investment is not reasonably expected to occur.

Attachment 10: **How the economic opportunity development district's excise tax dollars will leverage or be a catalyst for the effective use of private, other locate government or state or federal funding that is available.**

See **Attachment 9**.

Attachment 11: **Substantial and credible evidence that the Project will be started and completed in a timely manner.**

A Project Schedule is included in **Attachment 4**.

Attachment 12: **Evidence that the Project will directly or indirectly improve opportunities in the project area for the successful establishment or expansion of other industrial or commercial businesses.**

It is projected that $130,000,000 of private investment will occur within the Development District within the next 28-30 months.

Notwithstanding such substantial private investment within the Development District, the County Commission and Developer have not been able to identify a revenue source to finance the proposed public infrastructure and construction and improvements necessary to facilitate and incentivize such private investment, without the assistance of special district excise tax revenue. Such funding will allow the Project to be planned and constructed in the most efficient and inexpensive process available to the County Commission and the Developer. Without the availability of such funds for the Project, the ability of the State, County Commission and Developer to provide the necessary funds to finance the Project, the Project is not reasonably expected to occur and thus the projected private investment is not reasonably expected to occur.

Additionally, through the undertaking of the Project, the Developer will redevelop and revitalize a historically significant and highly visible property within the Town which had fallen into disrepair. The Hotel will attract significant tourism to the Town and the County, and will create jobs both directly and indirectly. The economic impact study prepared by EY Quantitative Economics and Statistics and the revenue report prepared by MuniCap, Inc. which are included in **Attachment 18** further support the impact that the Project will have in the project area.

Attachment 13: **How the Project will directly or indirectly assist in the creation of additional long term employment opportunities in the area and the quality of jobs created in all phases of the Project including wages and benefits.**

The Project's anticipated job estimates are as follows:

Estimated Job Creation within the Development District

Job Category: Professional	
Number:	8
Wages:	$100,000
Benefits:	Industry Standard
Job Category: Clerical and Admin	
Number:	11
Wages:	$40,000
Benefits:	Industry Standard
Job Category: Skilled	
Number:	5
Wages:	$35,000 – 50,000
Benefits:	Industry Standard
Job Category: Semi-Skilled	
Number:	5
Wages:	$35,000 – 50,000
Benefits:	Industry Standard
Job Category: Unskilled	
Number:	100
Wages:	$40,500
Benefits:	Industry Standard
Total Estimated Number of Construction Jobs	239
Total Estimated Number of Permanent Jobs	129

Attachment 14: **If the Project will meet any pressing need for the area of part of the area in which the Development District is located.**

See **Attachment 7**.

Attachment 15: **Whether the County Commission has a strategy for economic development in the county and whether the Project is consistent with that strategy.**

On January 14, 2015, the County Commission approved the Envision Jefferson 2035 Comprehensive Plan (the "County Comprehensive Plan"). The creation of the proposed Development District and the execution of the Project 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 16: **How the Project helps diversify the local economy.**

See **Attachment 7**.

Attachment 17: **How the Project is consistent with the goals of W. Va. Code § 7-22-1 *et seq.***

The Project is consistent with the Legislative Finding and Declaration of Purpose set forth by the Legislature of the State of West Virginia in Section 2 of the Act. The Project will be located in an underdeveloped area of the county and the Project will result in the development and construction of modern structure and facilities in the Development District. The Development District will serve a public purpose and promote the health, safety, prosperity, security, and general welfare of citizens of the State. The Development District will promote the establishment and vitality of significant business opportunities within the county while serving as an effective means for developing and promoting tourism and other business activity.

Attachment 18: **How the economic opportunity development district's excise tax dollars will leverage or be a catalyst for the effective use of private, other locate government or state or federal funding that is available.**

Attached hereto are the following:

1. Economic impact study dated May 2019 prepared by EY Quantitative Economics and Statistics; and

2. Revenue report dated November 11, 2022 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

Building a better working world

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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).

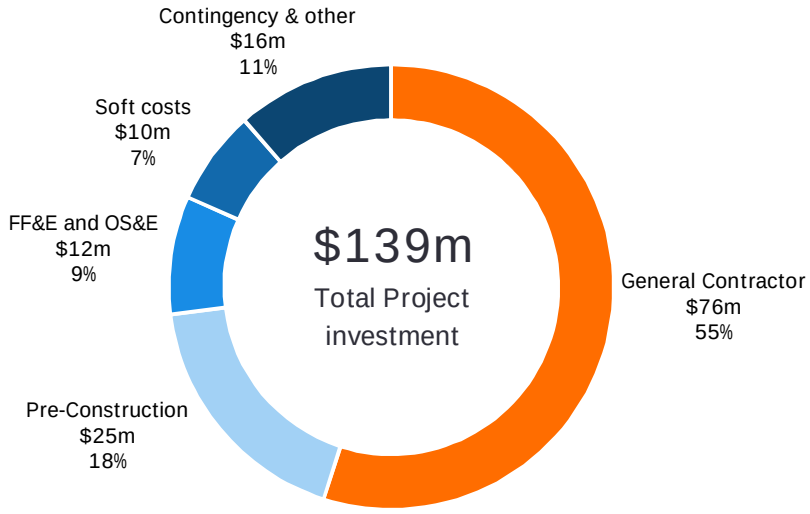
- State and local taxes: Estimated taxes include individual and corporate income taxes, sales and excise taxes, and local property taxes paid by businesses and households. Income, property, and sales taxes paid by hotel employees on their incomes and purchases are included as direct taxes. The analysis 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
	Construction contractors	*Payments made to construction suppliers; Businesses selling to contract employees*	*Total one-time*
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)	
Within Harpers Ferry	$251,700
Elsewhere in West Virginia	$5,461,100
Employees (direct labor income)	$5,230,200
Governments (taxes)	
Harpers Ferry	$409,100
Other state & local taxes	$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).

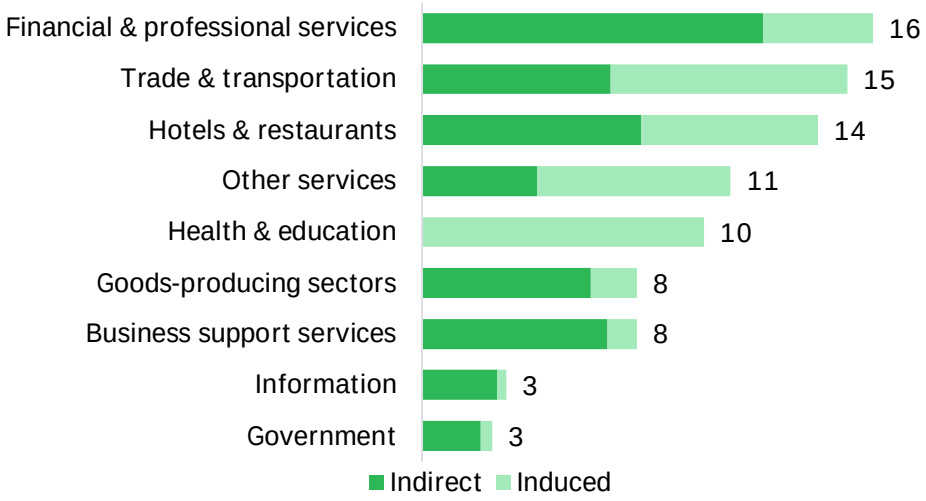
Table 3. Annual state and local impacts of hotel operations
Real 2019 dollars

	Direct impact	Indirect & Induced impact	Total impact
	Hotel operations	*Hotel suppliers; Businesses selling to employees*	*Total*
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.

THE COUNTY COMMISSION OF JEFFERSON COUNTY

HILL TOP HOUSE
ECONOMIC OPPORTUNITY DEVELOPMENT DISTRICT

INDEPENDENT FINANCIAL CONSULTANT REPORT

NOVEMBER 11, 2022

PREPARED BY:

MUNICAP, INC.
PUBLIC FINANCE

I. EXECUTIVE SUMMARY

PURPOSE OF REPORT[1]

The purpose of this report is to provide estimates of excise tax revenues to be generated by the proposed Hill Top House Hotel redevelopment (the "Hotel Redevelopment") in Jefferson County, West Virginia. This report is intended to be included as part of application (the "Application") prepared by SWaN Hill Top House Hotel, LLC (the "Developer") for the creation of the Jefferson County Hill Top House Economic Opportunity Development District (the "Development District").

OVERVIEW

The proposed Hotel Redevelopment will generate excise tax revenues from the following components:

- Hotel room sales
- Food & beverage sales
- Spa/health club sales

Sales are estimated on annual basis, ending with the sales period on March 20 each year. Excise tax revenues are calculated based upon the current rate of 6%.

SOURCES AND VERIFICATION

The above-referenced taxable sales are based on estimates of operating revenue provided by the Developer to MuniCap dated as of April 14, 2022. MuniCap has made no effort to independently estimate sales at the Hotel Redevelopment or to evaluate the viability of the project itself.

MuniCap did, however, compare Developer estimates of hotel room sales to revenues of comparable properties as reported by STR, LLC and STR Global, Ltd. ("STR").[2] MuniCap also compared estimates of food and beverage sales to sales as reported in various third-party documents. MuniCap concluded that the Developer's estimates of revenue were not in conflict with these sources.

MuniCap relied on Developer estimates of sales through stabilization, expected to occur in for the sales year ending March 20, 2028. Thereafter, MuniCap assumed a rate of 2% annual inflation.

[1] Capitalized terms used and not defined herein have the meanings set forth in the Application.
[2] *Trend Report – Custom Trend: August 2022 – Salamander, IPC, Primland, Miravel Set (USD) – 10 Years (+3 Additional Years)*, STR, LLC, STR Global, Ltd., CoStar Group companies. Provided to MuniCap by Developer.

SALIENT INFORMATION INCLUDED IN APPENDICES

Estimates of annual and cumulative sales are summarized in the below tables.

TABLE 1: PROJECTION OF SALES—HOTEL REDEVELOPMENT

	Sales Revenues	
Development	(Stabilization)	(Cumulative through 2052))
Hill Top House	$29,455,000	$976,495,478

TABLE 2: PROJECTION OF EXCISE TAX REVENUES—HOTEL REDEVELOPMENT

	Excise Tax Revenues	
Development	(Stabilization)	(Cumulative through 2052))
Hill Top House	$1,767,300	$58,589,729

Refer to Appendix A, attached hereto, for projections of sales and excise tax revenues on an annual basis.

ASSUMPTIONS AND LIMITATIONS

Neither the scope nor the duration of impacts from the COVID-19 pandemic are known at the time of this writing. The impacts of COVID-19 are not contemplated in this report, particularly for the hospitality industry.

This report attempts to estimate sales revenues generated within the Excise Tax District in future years. Revenues can change significantly over time, and these changes can be significantly higher or lower than sales in previous years. Many factors not considered in this report may impact actual future sales. Furthermore, sales are not likely to be consistent from year-to-year.

This report assumes the Excise Tax District development will be delivered based on development plans provided by Developer. MuniCap does not opine as to the viability of this development plan, the ability of the Developer to deliver the development as proposed, or the reasonableness of the costs of the development as estimated by the Developer.

This report has made assumptions regarding timely payment of Excise Tax Revenues. This study does not include an analysis to determine if the owners of property within the Excise Tax District will be able or willing to pay Excise Tax Revenues or if the State Tax Department will be able to collect unpaid Excise Tax Revenues. The actual delinquencies in the payment of Excise Tax Revenues in the Excise Tax District will likely be different than assumed in this report and a significant increase in the failure to pay Excise Taxes would materially affect the Net Excise Tax Revenues available for debt service on the Outstanding Bonds and Additional Bonds.

This report estimates future Net Excise Tax Revenues based on the current State consumers sales and services tax rates. Tax rates may vary significantly in future years and be different than assumed in this report and a significant decrease in the tax rate could materially affect the Net Excise Tax Revenues available for debt on any bonds issued.

This report includes projections of Net Excise Tax Revenues based on 2% appreciation for sales in Appendix A. Changes in sales will not be consistent from year-to-year.

Numerous sources of information were relied on in the preparation of this report. These sources are believed to be reliable; however, no effort has been made to verify information obtained from other sources.

In summary, this report necessarily incorporates numerous estimates and assumptions with respect to property performance, general and local business and economic conditions, the absence of material changes in the competitive environment and other matters. Some estimates or assumptions will inevitably not materialize and unanticipated events and circumstance will occur. As a result, actual results will vary from the estimates in this report and the variations may be material.

Respectfully submitted,

David Saikia
Senior Vice President
MuniCap, Inc.

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 Completion	Property Area[a] Rooms	GSF per Room	GSF
Commercial				
Hill Top House				
Lodging	2025	122	608	74,132
Banquet hall	2025	-	-	15,975
Restaurant	2025	-	-	10,875
Cocktail lounge	2025	-	-	4,674
Health club	2025	-	-	11,894
Parking structure	2025	-	-	27,029
Sub-total Hill Top House		122		144,579
Existing buildings				
Yellow House	-	-	-	4,201
Old Lodge	-	-	-	14,488
Ancillary buildings				
Map ID 17 - Red House/Office	-	-	-	1,906
Map ID 19 - Armory House	-	-	-	2,562
Map ID 22 - Armory House	-	-	-	1,928
Map ID 24 - Armory House	-	-	-	1,404
Map ID 25 - Armory House	-	-	-	1,549
Map ID 27 - Armory House	-	-	-	1,424
Sub-total existing buildings				29,462
Total		122		174,041

MuniCap, Inc. *11-Nov-2022*

[a]Provided by Developer.

Appendix A-2.a: Projected Construction Completion - Hill Top House[a]

Development Year Ending	Appraised As Of[b]	Final Tax Due Date[c]	Lodging		Banquet Hall		Restaurant	
			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
Totals			122		15,975		10,875	

MuniCap, Inc. *11-Nov-22*

[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 15 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 1 and March 1 of the following year, with April 1 as the final due date without penalty.

Appendix A-2.a: Projected Construction Completion - Hill Top House, continued[a]

Development Year Ending	Appraised As Of[b]	Final Tax Due Date[c]	Cocktail Lounge		Health Club		Parking Structure	
			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
Totals			4,674		11,894		27,029	

MuniCap, Inc. *11-Nov-2022*

[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 15 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 1 and March 1 of the following year, with April 1 as the final due date without penalty.

Appendix A-2.b: Projected Construction Completion - Existing Buildings[a]

Development Year Ending	Appraised As Of[b]	Final Tax Due Date[c]	Yellow House		Old Lodge		Map ID 17 - Red House/Office	
			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
Totals			4,201		14,488		1,906	

MuniCap, Inc. *11-Nov-2022*

[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 15 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 1 and March 1 of the following year, with April 1 as the final due date without penalty.

Appendix A-2.b: Projected Construction Completion - Existing Buildings, continued[a]

Development Year Ending	Appraised As Of[b]	Final Tax Due Date[c]	Map ID 19 - Armory House		Map ID 22 - Armory House		Map ID 24 - Armory House	
			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
Totals			2,562		1,928		1,404	

[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 15 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 1 and March 1 of the following year, with April 1 as the final due date without penalty.

Appendix A-2.b: Projected Construction Completion - Existing Buildings, continued[a]

Development Year Ending	Appraised As Of[b]	Final Tax Due Date[c]	Map ID 25 - Armory House		Map ID 27 - Armory House	
			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
Totals			1,549		1,424	

MuniCap, Inc. *11-Nov-2022*

[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 15 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 1 and March 1 of the following year, with April 1 as the final due date without

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

Projected Sales
and Excise Tax Revenues

Appendix A-3.a: Projected Sales

Sales Period Ending[a]	Bond Year Ending	Inflation Factor[b]	Hotel/Rooms				Food and Beverage			
			Rooms[c]	Sales Per Room[d]	Operations[e]	Annual Sales	GSF[c]	Sales Per GSF[d]	Operations[e]	Annual Sales
20-Mar-22	1-Jun-22	100.0%	0	$0	0%	$0	0	$0	0%	$0
20-Mar-23	1-Jun-23	100.0%	0	$0	0%	$0	0	$0	0%	$0
20-Mar-24	1-Jun-24	100.0%	0	$0	0%	$0	0	$0	0%	$0
20-Mar-25	1-Jun-25	100.0%	0	$0	0%	$0	0	$0	0%	$0
20-Mar-26	1-Jun-26	100.0%	122	$114,975	25%	$3,506,750	31,524	$205	25%	$1,617,250
20-Mar-27	1-Jun-27	100.0%	122	$132,803	100%	$16,202,000	31,524	$248	100%	$7,827,000
20-Mar-28	1-Jun-28	100.0%	122	$142,451	100%	$17,379,000	31,524	$275	100%	$8,670,000
20-Mar-29	1-Jun-29	102.0%	122	$145,300	100%	$17,726,580	31,524	$281	100%	$8,843,400
20-Mar-30	1-Jun-30	104.0%	122	$148,206	100%	$18,081,112	31,524	$286	100%	$9,020,268
20-Mar-31	1-Jun-31	106.1%	122	$151,170	100%	$18,442,734	31,524	$292	100%	$9,200,673
20-Mar-32	1-Jun-32	108.2%	122	$154,193	100%	$18,811,589	31,524	$298	100%	$9,384,687
20-Mar-33	1-Jun-33	110.4%	122	$157,277	100%	$19,187,820	31,524	$304	100%	$9,572,381
20-Mar-34	1-Jun-34	112.6%	122	$160,423	100%	$19,571,577	31,524	$310	100%	$9,763,828
20-Mar-35	1-Jun-35	114.9%	122	$163,631	100%	$19,963,008	31,524	$316	100%	$9,959,105
20-Mar-36	1-Jun-36	117.2%	122	$166,904	100%	$20,362,268	31,524	$322	100%	$10,158,287
20-Mar-37	1-Jun-37	119.5%	122	$170,242	100%	$20,769,514	31,524	$329	100%	$10,361,453
20-Mar-38	1-Jun-38	121.9%	122	$173,647	100%	$21,184,904	31,524	$335	100%	$10,568,682
20-Mar-39	1-Jun-39	124.3%	122	$177,120	100%	$21,608,602	31,524	$342	100%	$10,780,055
20-Mar-40	1-Jun-40	126.8%	122	$180,662	100%	$22,040,774	31,524	$349	100%	$10,995,656
20-Mar-41	1-Jun-41	129.4%	122	$184,275	100%	$22,481,590	31,524	$356	100%	$11,215,569
20-Mar-42	1-Jun-42	131.9%	122	$187,961	100%	$22,931,221	31,524	$363	100%	$11,439,881
20-Mar-43	1-Jun-43	134.6%	122	$191,720	100%	$23,389,846	31,524	$370	100%	$11,668,678
20-Mar-44	1-Jun-44	137.3%	122	$195,554	100%	$23,857,643	31,524	$378	100%	$11,902,052
20-Mar-45	1-Jun-45	140.0%	122	$199,466	100%	$24,334,796	31,524	$385	100%	$12,140,093
20-Mar-46	1-Jun-46	142.8%	122	$203,455	100%	$24,821,492	31,524	$393	100%	$12,382,895
20-Mar-47	1-Jun-47	145.7%	122	$207,524	100%	$25,317,921	31,524	$401	100%	$12,630,553
20-Mar-48	1-Jun-48	148.6%	122	$211,674	100%	$25,824,280	31,524	$409	100%	$12,883,164
20-Mar-49	1-Jun-49	151.6%	122	$215,908	100%	$26,340,765	31,524	$417	100%	$13,140,827
20-Mar-50	1-Jun-50	154.6%	122	$220,226	100%	$26,867,581	31,524	$425	100%	$13,403,644
20-Mar-51	1-Jun-51	157.7%	122	$224,631	100%	$27,404,932	31,524	$434	100%	$13,671,717
20-Mar-52	1-Jun-52	160.8%	122	$229,123	100%	$27,953,031	31,524	$442	100%	$13,945,151
Total						$576,363,329				$287,146,949

MuniCap, Inc. *11-Nov-2022*

[a]According to the West Virginia State Tax Department, sales taxes are due on either a monthly or quarterly basis. Assumes sales taxes are due on a monthly basis. According to the West Virginia State Tax Department, sales taxes for monthly filers are due on the 20th of the month following the reporting month. Assumes a two month lag for remittance to the Hill Top House from the State of West Virginia.

[b]Assumes inflation rate of 2%.

[c]See Schedule A.2.

[d]Provided by Developer. Assumes stabilization occurs in sales period ending March 20, 2028, bond year ending June 1, 2028.

[e]Assumes three months of sales are collected in year one.

Appendix A-3.b: Projected Sales, continued

Sales Period Ending[a]	Bond Year Ending	Inflation Factor[b]	Spa/Health Club GSF[c]	Sales Per GSF[d]	Operations[e]	Annual Sales
20-Mar-22	1-Jun-22	100.0%	0	$0	0%	$0
20-Mar-23	1-Jun-23	100.0%	0	$0	0%	$0
20-Mar-24	1-Jun-24	100.0%	0	$0	0%	$0
20-Mar-25	1-Jun-25	100.0%	0	$0	0%	$0
20-Mar-26	1-Jun-26	100.0%	11,894	$239	25%	$712,000
20-Mar-27	1-Jun-27	100.0%	11,894	$267	100%	$3,178,000
20-Mar-28	1-Jun-28	100.0%	11,894	$286	100%	$3,406,000
20-Mar-29	1-Jun-29	102.0%	11,894	$292	100%	$3,474,120
20-Mar-30	1-Jun-30	104.0%	11,894	$298	100%	$3,543,602
20-Mar-31	1-Jun-31	106.1%	11,894	$304	100%	$3,614,474
20-Mar-32	1-Jun-32	108.2%	11,894	$310	100%	$3,686,764
20-Mar-33	1-Jun-33	110.4%	11,894	$316	100%	$3,760,499
20-Mar-34	1-Jun-34	112.6%	11,894	$322	100%	$3,835,709
20-Mar-35	1-Jun-35	114.9%	11,894	$329	100%	$3,912,423
20-Mar-36	1-Jun-36	117.2%	11,894	$336	100%	$3,990,672
20-Mar-37	1-Jun-37	119.5%	11,894	$342	100%	$4,070,485
20-Mar-38	1-Jun-38	121.9%	11,894	$349	100%	$4,151,895
20-Mar-39	1-Jun-39	124.3%	11,894	$356	100%	$4,234,933
20-Mar-40	1-Jun-40	126.8%	11,894	$363	100%	$4,319,632
20-Mar-41	1-Jun-41	129.4%	11,894	$370	100%	$4,406,024
20-Mar-42	1-Jun-42	131.9%	11,894	$378	100%	$4,494,145
20-Mar-43	1-Jun-43	134.6%	11,894	$385	100%	$4,584,028
20-Mar-44	1-Jun-44	137.3%	11,894	$393	100%	$4,675,708
20-Mar-45	1-Jun-45	140.0%	11,894	$401	100%	$4,769,222
20-Mar-46	1-Jun-46	142.8%	11,894	$409	100%	$4,864,607
20-Mar-47	1-Jun-47	145.7%	11,894	$417	100%	$4,961,899
20-Mar-48	1-Jun-48	148.6%	11,894	$426	100%	$5,061,137
20-Mar-49	1-Jun-49	151.6%	11,894	$434	100%	$5,162,360
20-Mar-50	1-Jun-50	154.6%	11,894	$443	100%	$5,265,607
20-Mar-51	1-Jun-51	157.7%	11,894	$452	100%	$5,370,919
20-Mar-52	1-Jun-52	160.8%	11,894	$461	100%	$5,478,337
Total						$112,985,201

MuniCap, Inc. *11-Nov-2022*

[a]According to the West Virginia State Tax Department, sales taxes are due on either a monthly or quarterly basis. Assumes sales taxes are due on a monthly basis. According to the West Virginia State Tax Department, sales taxes for monthly filers are due on the 20th of the month following the reporting month. Assumes a two month lag for remittance to the Hill Top House from the State of West Virginia.

[b]Assumes inflation rate of 2%.

[c]See Schedule A.2.

[d]Provided by Developer. Assumes stabilization occurs in sales period ending March 20, 2029, bond year ending June 1, 2030

[e]Assumes three months of sales are collected in year one.

Appendix A-3.c: Projected Sales, continued[(a)]

Sales Period Ending	Bond Year Ending	Inflation Factor	Hotel/ Rooms	Food and Beverage	Spa/ Health Club	Total
20-Mar-22	1-Jun-22	100.0%	$0	$0	$0	$0
20-Mar-23	1-Jun-23	100.0%	$0	$0	$0	$0
20-Mar-24	1-Jun-24	100.0%	$0	$0	$0	$0
20-Mar-25	1-Jun-25	100.0%	$0	$0	$0	$0
20-Mar-26	1-Jun-26	100.0%	$3,506,750	$1,617,250	$712,000	$5,836,000
20-Mar-27	1-Jun-27	100.0%	$16,202,000	$7,827,000	$3,178,000	$27,207,000
20-Mar-28	1-Jun-28	100.0%	$17,379,000	$8,670,000	$3,406,000	$29,455,000
20-Mar-29	1-Jun-29	102.0%	$17,726,580	$8,843,400	$3,474,120	$30,044,100
20-Mar-30	1-Jun-30	104.0%	$18,081,112	$9,020,268	$3,543,602	$30,644,982
20-Mar-31	1-Jun-31	106.1%	$18,442,734	$9,200,673	$3,614,474	$31,257,882
20-Mar-32	1-Jun-32	108.2%	$18,811,589	$9,384,687	$3,686,764	$31,883,039
20-Mar-33	1-Jun-33	110.4%	$19,187,820	$9,572,381	$3,760,499	$32,520,700
20-Mar-34	1-Jun-34	112.6%	$19,571,577	$9,763,828	$3,835,709	$33,171,114
20-Mar-35	1-Jun-35	114.9%	$19,963,008	$9,959,105	$3,912,423	$33,834,536
20-Mar-36	1-Jun-36	117.2%	$20,362,268	$10,158,287	$3,990,672	$34,511,227
20-Mar-37	1-Jun-37	119.5%	$20,769,514	$10,361,453	$4,070,485	$35,201,452
20-Mar-38	1-Jun-38	121.9%	$21,184,904	$10,568,682	$4,151,895	$35,905,481
20-Mar-39	1-Jun-39	124.3%	$21,608,602	$10,780,055	$4,234,933	$36,623,590
20-Mar-40	1-Jun-40	126.8%	$22,040,774	$10,995,656	$4,319,632	$37,356,062
20-Mar-41	1-Jun-41	129.4%	$22,481,590	$11,215,569	$4,406,024	$38,103,183
20-Mar-42	1-Jun-42	131.9%	$22,931,221	$11,439,881	$4,494,145	$38,865,247
20-Mar-43	1-Jun-43	134.6%	$23,389,846	$11,668,678	$4,584,028	$39,642,552
20-Mar-44	1-Jun-44	137.3%	$23,857,643	$11,902,052	$4,675,708	$40,435,403
20-Mar-45	1-Jun-45	140.0%	$24,334,796	$12,140,093	$4,769,222	$41,244,111
20-Mar-46	1-Jun-46	142.8%	$24,821,492	$12,382,895	$4,864,607	$42,068,993
20-Mar-47	1-Jun-47	145.7%	$25,317,921	$12,630,553	$4,961,899	$42,910,373
20-Mar-48	1-Jun-48	148.6%	$25,824,280	$12,883,164	$5,061,137	$43,768,581
20-Mar-49	1-Jun-49	151.6%	$26,340,765	$13,140,827	$5,162,360	$44,643,952
20-Mar-50	1-Jun-50	154.6%	$26,867,581	$13,403,644	$5,265,607	$45,536,831
20-Mar-51	1-Jun-51	157.7%	$27,404,932	$13,671,717	$5,370,919	$46,447,568
20-Mar-52	1-Jun-52	160.8%	$27,953,031	$13,945,151	$5,478,337	$47,376,519
Total			$576,363,329	$287,146,949	$112,985,201	$976,495,478

MuniCap, Inc. *11-Nov-2022*

[(a)]See prior schedules.

Appendix A-4: Projected Excise Tax Revenue

Sales Period Ending	Bond Year Ending	Inflation Factor	Total Sales[(a)]	Excise Tax Rate[(b)]	Total Excise Taxes
20-Mar-22	1-Jun-22	100.0%	$0	6.00%	$0
20-Mar-23	1-Jun-23	100.0%	$0	6.00%	$0
20-Mar-24	1-Jun-24	100.0%	$0	6.00%	$0
20-Mar-25	1-Jun-25	100.0%	$0	6.00%	$0
20-Mar-26	1-Jun-26	100.0%	$5,836,000	6.00%	$350,160
20-Mar-27	1-Jun-27	100.0%	$27,207,000	6.00%	$1,632,420
20-Mar-28	1-Jun-28	100.0%	$29,455,000	6.00%	$1,767,300
20-Mar-29	1-Jun-29	102.0%	$30,044,100	6.00%	$1,802,646
20-Mar-30	1-Jun-30	104.0%	$30,644,982	6.00%	$1,838,699
20-Mar-31	1-Jun-31	106.1%	$31,257,882	6.00%	$1,875,473
20-Mar-32	1-Jun-32	108.2%	$31,883,039	6.00%	$1,912,982
20-Mar-33	1-Jun-33	110.4%	$32,520,700	6.00%	$1,951,242
20-Mar-34	1-Jun-34	112.6%	$33,171,114	6.00%	$1,990,267
20-Mar-35	1-Jun-35	114.9%	$33,834,536	6.00%	$2,030,072
20-Mar-36	1-Jun-36	117.2%	$34,511,227	6.00%	$2,070,674
20-Mar-37	1-Jun-37	119.5%	$35,201,452	6.00%	$2,112,087
20-Mar-38	1-Jun-38	121.9%	$35,905,481	6.00%	$2,154,329
20-Mar-39	1-Jun-39	124.3%	$36,623,590	6.00%	$2,197,415
20-Mar-40	1-Jun-40	126.8%	$37,356,062	6.00%	$2,241,364
20-Mar-41	1-Jun-41	129.4%	$38,103,183	6.00%	$2,286,191
20-Mar-42	1-Jun-42	131.9%	$38,865,247	6.00%	$2,331,915
20-Mar-43	1-Jun-43	134.6%	$39,642,552	6.00%	$2,378,553
20-Mar-44	1-Jun-44	137.3%	$40,435,403	6.00%	$2,426,124
20-Mar-45	1-Jun-45	140.0%	$41,244,111	6.00%	$2,474,647
20-Mar-46	1-Jun-46	142.8%	$42,068,993	6.00%	$2,524,140
20-Mar-47	1-Jun-47	145.7%	$42,910,373	6.00%	$2,574,622
20-Mar-48	1-Jun-48	148.6%	$43,768,581	6.00%	$2,626,115
20-Mar-49	1-Jun-49	151.6%	$44,643,952	6.00%	$2,678,637
20-Mar-50	1-Jun-50	154.6%	$45,536,831	6.00%	$2,732,210
20-Mar-51	1-Jun-51	157.7%	$46,447,568	6.00%	$2,786,854
20-Mar-52	1-Jun-52	160.8%	$47,376,519	6.00%	$2,842,591
Total			$976,495,478		$58,589,729

MuniCap, Inc. *11-Nov-2022*

[(a)]See Schedule A.3.

[(b)]Represents the state component of sales tax.

Attachment 19: **The ability of the County Commission and the Developer or project team to carry out the Project.**

Attached are profiles of members of the Project Team, including:

- SWaN Hill Top House Hotel, LLC
- Frederick Schaufeld, Managing Director of SWaN & Legend Venture Partners
- Karen Schaufeld, CEO of SWaN Hill Top House Hotel, LLC
- Brett Stewart, Development Partner
- Laurel Ziemianski, Project Manager
- Steptoe & Johnson PLLC, Developer's Counsel
- B.C. Ziegler and Company, Underwriter

KAREN SCHAUFELD, CEO

As CEO of SWaN Hill Top, Karen Schaufeld is working to develop a re-imagined Hill Top House Hotel in historic Harpers Ferry, WV. She helped found NEW Customer Services Companies, Inc., the nation's largest administrator of consumer product warranties, now part of NEW Asurion, Inc., where she served as General Counsel. She is CEO and Co-Founder of Altor Locks, a company that creates innovative security products such as the lightest and strongest bike and trailer hitch locks on the market. She is the founder and President of 100WomenStrong, a granting organization that strategically invests in nonprofits and programs that enrich the lives of Loudoun County, VA, residents. Karen also co-founded All Ages Read Together (AART), a school readiness program for low-income preschool-aged children. She is an advocate for the growth of renewable energy in Virginia and a more secure and stable grid through distributed energy. She founded PoweredbyFacts.com and is actively involved in the passage of energy legislation. She also formed VAOurWay to educate voters to spur their action and attention during the Virginia legislative session. Along with serving on the Claude Moore Charitable Foundation Advisory Council, she currently serves on the boards of All Ages Read Together and Middleburg Film Festival and is a member of the National Council on White House History. She also is Co-Chair of Wolf Trap's Next Chapter Initiative. Previously, she served as Trustee for Lehigh University and was a board member of Wolf Trap Foundation for the Performing Arts, Venture Philanthropy Partners, Journey Through Hallowed Ground and OneVoice Movement.

Karen is the author and publisher "The Lollipop Tree" in 2014, "Larry and Bob" in 2016 and "How to Eat a Peach" in April 2019. Her fourth book, "Vultures, A Love Story," was released in February 2022. Karen earned a Bachelor's degree in English and Government from Lehigh University and a J.D. from George Washington University.

FREDRICK D. SCHAUFELD, DEVELOPMENT PARTNER

Fred is co-Founder and a Managing Director of SWaN. Fred also is a Partner in Monumental Sports and Entertainment, which owns the Washington Capitals (NHL), Wizards (NBA), Mystics (WNBA), Capital City GoGo (NBA-G), Wizards District Gaming (NBA-2K) and the Capital One Arena. He is a Partner in the Washington Nationals (MLB), Team Liquid (e-Sports), the Professional Fighters League (PFL) and American Bike Ride, parent of the DC Bike Ride.
Prior to SWaN, Fred founded and led National Electronics Warranty Corporation (NEW), which was acquired by Asurion in 2008 (now NEWAsurion). NEWAsurion is the world's largest consumer product protection company, employing over 20,000 people worldwide. During his tenure, NEW was recognized by Inc. Magazine in its "Inc. 500" list of the fastest growing private companies. He is the patent holder of the Rigid Insurance Form and a Founder and former President of the Service Contract Industry Council (SCIC). Fred currently sits on the boards of Sugar23, Custom Ink, KIND, DuraStat, José Andrés ThinkFood Group, Mindshow, PFL, M34 Capital, Curator Solutions, Georgiammune and Telos. He is an advisor to the boards of CAVA, ClassEDU, Growcentia and Biothred. He previously sat on the boards of American Honors College, Anonymous Content, Asurion, Bio-Warn, Framebridge, NEW, Noodle, OrderGroove and SocialRadar.

Fred is a recipient of Ernst & Young's "Entrepreneur of the Year" award. He is a member of the Economic Club of Washington, DC, the Young Presidents' Organization (YPO) and its Peace Action Network Arab American Action Forum.

Fred and his wife, Karen, live in Virginia and are active in organizations dedicated to education, health, environment, peace, inter-faith tolerance, military support and the arts. He is the chairman of the Inova Health System Foundation and sits on the board of the Wolf Trap Foundation. He is a member of Venture Philanthropy Partners and a supporter of the Schaufeld Family Heart Center of the Inova Loudoun Hospital; the Fredrick D. and Karen G. Schaufeld Lower School of Loudoun Country Day School, Leesburg, VA; the Fredrick D. Schaufeld Scholarship program, Westbury, NY; Lehigh University's Karen Shihadeh Schaufeld and Fredrick D. Schaufeld Endowed Scholarship Fund and Joachim Schaufeld Center for Jewish Life; the Emil and Grace Shihadeh Innovation Center, Winchester, VA; All Ages Read Together; 100WomenStrong and the OneVoice Movement. He is a recipient of the Loudoun Laurels award and the Loudoun County Boy Scouts' Good Scout award. Fred received his Bachelor of Arts in Government from Lehigh University.

BRETT STEWART, DEVELOPMENT PARTNER

Brett Stewart is a hotel and real estate investment professional and entrepreneur involved in several hospitality and residential projects in the United States. Brett is working alongside Karen Schaufeld and team to develop the Hill Top House Hotel in Harpers Ferry, WV. Brett's background includes over 15 years of investment and ownership experience with leading players in the hospitality and real estate industries. Most recently, Brett led hotel real estate growth efforts for Sonder, a global alternative hospitality brand with a >$1B valuation. Prior to that, Brett analyzed over $2B of hotel assets across the U.S. as Senior Vice President of Acquisitions and Development with Interstate Hotel & Resorts (now Aimbridge Hospitality), the leading third-party hotel management company in the United States and Europe. At Interstate, Brett also supported the launch of the company's lifestyle and resort division as well as asset management efforts for $300M of luxury assets in New York City and coastal California. Brett also has spent significant time on the ownership side of the business serving as Vice President of Strategy and Capital Markets at DiamondRock Hospitality Company (NYSE: DRH), a national full-service hotel Real Estate Investment Trust (REIT). Brett supported the CEO and CFO in strategic buy/sell, M&A, and capital investment decisions as well as in the execution of over $1B in debt capital markets transactions for the >$3.5B, 28-hotel company. In addition, Brett has also served as a hospitality and real estate consultant at EY and had a brief stint at Hilton Worldwide. Brett began his career in Asia as a strategy and branding consultant serving clients such as Samsung Electronics, LG Electronics, Hyundai Motors, Morgan Stanley, Unilever and AIG. He also launched a travel, lifestyle and media start up in Seoul, South Korea during his time there.

Brett holds a Bachelor's degree in Anthropology with a minor in Chemistry from the University of North Carolina – Chapel Hill and a Master's of Business Administration (MBA) from Columbia Business School in New York, NY. Brett was a U.S. Fulbright Scholar, a Freeman Asia scholarship

winner and was named to Real Estate Forum's list of "Fifteen Under 35" Emerging Leaders in Hotels in 2015.

LAUREL ZIEMIANSKI, PROJECT MANAGER

Laurel began her career as a Program Engineer for NASA Shuttle Spacelab Missions and progressed to the environmental engineering field as a land development engineer and planner specializing in sustainability. Her accomplishments include five successful NASA Space Shuttle Spacelab Missions which established base data for Global Change Research.

She graduated with a Bachelor of Mechanical Engineering and Business Minor in 1990 from Villanova University. In 2005 she earned a Master of Science degree in Civil, Environmental and Infrastructure Engineering from George Mason University.

Laurel worked with Dewberry as a civil engineer with the project management of five technical green building designs in prestigious commercial developments around the Washington/Baltimore area. In 2007 she earned her LEED accredited professional certificate. She boosted LEED level of achievement from silver to gold and gold to platinum through her project management of commercial developments. Quarry land use was optimized by 30% through environmental strategic planning.

From 2016 to present, she is the SWaN project manager of the Hill Top House Hotel in Harpers Ferry, WV, working beside the owners and state, county and town governments.

STEPTOE & JOHNSON PLLC



John C. Stump | Member

PHONE (304) 353-8196
EMAIL john.stump@steptoe-johnson.com
LICENSURE KY | OH | WV
EDUCATION J.D. Washington & Lee

John Stump concentrates his practice in the areas of municipal bonds, project finance, economic development and utility regulation. Mr. Stump's experience includes significant involvement in tax-exempt and taxable bond issues of all types, a variety of economic development projects, and providing legal representation to utilities, financial institutions, and municipal and other public bodies.

Mr. Stump has extensive experience as bond counsel, underwriter's counsel, and issuer's counsel for tax-exempt and taxable bond issues for public works of state agencies, counties, municipalities, and public service districts, as well as conduit financings for 501(c)(3) corporations, private educational institutions, and industrial development projects.

Mr. Stump has represented a number of companies, ranging from *Fortune 500* international conglomerates to privately held start-ups, in the negotiation and identification of state economic development incentive packages. He has negotiated, and implemented, all types of development incentives, including Tax Increment Financing, Economic Opportunity Districts and Tourism Development Credits.

Mr. Stump regularly represents utilities before regulatory agencies. His experience includes testifying as an expert witness before regulatory agencies on project financing issues.

REPRESENTATIVE EXPERIENCE

Served as bond counsel for a tax increment financing private placement bond issue to finance public infrastructure costs associated with an 800 unit high-end residential and commercial community

Represented a start-up public utility in the acquisition of a 2,000 customer private utility serving a resort community

Represented a fiber optic cable not-for-profit utility to provide ultra-high speed broadband access to over 50,000 customers

Represented a national developer in the creation of the first stand-alone community enhancement district (assessment district) in West Virginia for a 1,200 unit high-end, second home development. Work included financial structuring, legislative modifications and local government representation. The entire investment was in excess of $1.0 billion.

Represented an international manufacturing conglomerate in the location of a more than $175 million

Every legal matter is different. The outcome of each legal case depends upon many factors, including the facts of the case, and no attorney can guarantee a positive result in any particular case. Prior results do not guarantee a similar outcome.

manufacturing facility, including negotiation, structuring and closing of financial incentives and structuring and documenting PILOT transaction

Served as bond counsel for the issuance of the first water revenue bonds secured solely by capacity improvement fees in the State of West Virginia

Represented a market leading international investment bank in the refinancing of over $200 million dollars of pollution control and solid waste disposal bonds

Served as bond counsel for a national youth development organization in financing a portion of the capital costs associated with the acquisition and construction of a 12,000-acre, year-round leadership facility, with an estimated total investment of $500 million

Represented a national youth development organization in the negotiation and implementation of a state incentive package, that included site preparation work, access roads and state tax considerations

Represented investment bankers in the purchase of bonds secured by sales tax revenues

Represented a municipal utility in the sale of a combined public waterworks and sewage system to a private utility; work included sale term negotiation, documentation, public hearings, election process, and closing

Served as bond counsel and issuers counsel for a $5 billion incentive package for an international manufacturing company

WORK EXPERIENCE

1993 Steptoe & Johnson PLLC

MEMBERSHIPS AND AWARDS

PROFESSIONAL

Peer Review Rated AV by Martindale-Hubbell
Chambers USA America's Leading Lawyers for Business
Best Lawyers® 2021 Charleston, WV Government Relations Practice, Lawyer of the Year
Best Lawyers® 2019 Charleston, WV Project Finance Law, Lawyer of the Year
Best Lawyers® 2015 Charleston, WV Government Relations Practice, Lawyer of the Year
The Best Lawyers in America®, Economic Development Law (2020-Present), Government Relations Practice (2013-Present), Municipal Law (2010-Present), Project Finance Law (2008-Present), Public Finance Law (2007-Present), Securitization and Structured Finance Law (2010-Present)
National Association of Bond Lawyers

INDUSTRY/CIVIC

Vice President, Huntington Area Development Council
Board of Directors, Advantage Valley, Inc.

Every legal matter is different. The outcome of each legal case depends upon many factors, including the facts of the case, and no attorney can guarantee a positive result in any particular case. Prior results do not guarantee a similar outcome.

STEPTOE & JOHNSON PLLC



Jason W. Turner | Member

PHONE (304) 933-8120
EMAIL jason.turner@steptoe-johnson.com
LICENSURE WV
EDUCATION J.D. West Virginia University

Jason Turner is a native West Virginian with a passion for fostering economic development and growth in his home state. Jason enjoys working as part of a team and works closely with developers, municipalities, county commissions, and healthcare systems to help them plan and implement funding.

Jason's financing experience includes working with tax-exempt and taxable bond issues of all types, TIF Districts, and other government and tax incentives. His practice helps a variety of public and quasi-public organizations secure funding for asset purchase, infrastructure development, and land development projects to improve their communities.

REPRESENTATIVE EXPERIENCE

Assisted in serving as bond counsel for West Virginia county commission in issuance of tax increment financing bonds and special district excise tax bonds to finance public infrastructure improvements within a large mixed-use retail, office and entertainment development

Assisted in serving as bond counsel for West Virginia municipality in issuance of tax increment financing bonds to finance the acquisition, repair, renovation and maintenance of a public parking garage and other public infrastructure improvements

Served as bond counsel for West Virginia county commission in issuance of tax increment financing bonds and special district excise tax bonds to finance public infrastructure improvements within a large mixed-use retail, office, and entertainment development

Assisted in serving as bond counsel for West Virginia municipality for a sales tax revenue bond issue to finance road and bridge improvements and the total rehabilitation of a historic public theatre facility

Assisted in representation of regional underwriting firm for the issuance of tax increment financing bonds

Served as bond counsel for West Virginia municipality for a sales tax revenue bond issue to finance road and bridge improvements and the total rehabilitation of a historic public theatre facility

Served as bond counsel for tax increment financing bond issues to finance and refinance infrastructure improvements and mass grading of land in a 160 acre mixed-use professional office park

Served as bond counsel for a regional hospital facility for a private placement, tax-exempt 501(c)(3) bond financing for refinancing of outstanding debt

Every legal matter is different. The outcome of each legal case depends upon many factors, including the facts of the case, and no attorney can guarantee a positive result in any particular case. Prior results do not guarantee a similar outcome.

Served as bond counsel for a West Virginia municipal building commission in issuance of lease revenue bonds to finance replacement of bridge

Served as special commissioner appointed by West Virginia circuit court to conduct annual statutory audit of general receiver

WORK EXPERIENCE

2015	Steptoe & Johnson PLLC
2014	Summer Associate, Steptoe & Johnson PLLC
2013	Summer Clerk, Bowles Rice LLP
2009-2012	Director of Donor Relations, West Virginia University Foundation, Inc.
2005-2009	Director of Research & Project Management, West Virginia University Foundation, Inc.
2002-2005	Prospect Research Analyst, West Virginia University Foundation, Inc.

MEMBERSHIPS AND AWARDS

PROFESSIONAL

CALI Awards: Constitutional Law; Civil Disobedience and the Law; Complex Litigation; Intellectual Property; Legislative Process; Lawyers as Leaders; Nonprofit Organizations; United States Supreme Court Clinic 1; United States Supreme Court Clinic 2

ABA-Bloomberg BNA Award for Excellence in Labor and Employment Law

Patrick Duffy Koontz Award

Order of the Coif

Executive Research Editor, W. Va. Law Review, Vol. 117

Associate Editor, W. Va. Law Review, Vol. 116

Member, United States Supreme Court Clinic

INDUSTRY/CIVIC

Board of Directors and Chair of Development Committee, Spark! Imagination and Science Center, Morgantown, WV

National Association of Bond Lawyers

Every legal matter is different. The outcome of each legal case depends upon many factors, including the facts of the case, and no attorney can guarantee a positive result in any particular case. Prior results do not guarantee a similar outcome.

Attachment 20: **A listing of the businesses currently located in the proposed Development District, and which are anticipated to remain in the Development District following its creation.**

There are no businesses currently operating within the proposed Development District. The Developer anticipates operating the Hill Top House Hotel in the proposed Development District following its creation.

AGENDA REQUEST FORM

www.jeffersoncountywv.org

Name: **Jane Tabb**

Department or Organization: **Jefferson County Farmland Protection Board**

Estimation of amount of time needed for appointment: 10min.

Date Requested – **August 1, 2024**

Date Requested – 2nd Choice:

Subject (*Wording to be placed on agenda*):
Resolution in Support of the WV Voluntary Farmland Protection Act

Is this a funding request? Y/N **NO**
If so, how much? $
Provide exact financial impact/request:

Recommended motion (*Please type out the wording of the motion that you would like the Commission to approve*):
Motion to approve the Resolution in support of the WV Voluntary Farmland Protection Act by the Jefferson County Commission.

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

Resolution by the Jefferson County Commission

In Support of the

Voluntary Farmland Protection Act

August 1, 2024

WHEREAS, the West Virginia Legislature unanimously approved the Voluntary Farmland Protection Act in March of 2000;

WHEREAS, since 2000, over 44,000 acres of agriculturally-important farmland has been permanently protected in the state of West Virginia for current landowners and future generations;

WHEREAS, since 2002, the Jefferson County Farmland Protection Board has worked with landowners to place agricultural conservation easements on 56 farms with 6,846 acres;

WHEREAS, the agriculture community of Jefferson County provides sources of agricultural products for the citizens of the state, the nation and internationally;

WHEREAS, the agriculture community of Jefferson County enhances tourism, protects worthwhile community values, institutions and landscapes which are inseparably associated with traditional farming;

WHEREAS, the Voluntary Farmland Protection Act §8A-12 enables Jefferson County landowners to voluntarily protect their agricultural property through perpetual conservation easements held by the Jefferson County Farmland Protection Board, thereby helping to control the urban expansion which is consuming land, topsoil and woodland of the county;

NOW THEREFORE BE IT RESOLVED that the Jefferson County Commission reaffirms its commitment to the perpetual preservation of Jefferson County's agricultural resources as enabled in the Voluntary Farmland Protection Act §8A-12-1, et seq.

AGENDA REQUEST FORM

www.jeffersoncountywv.org

Name: **Jane Tabb**

Department or Organization:

Estimation of amount of time needed for appointment:

Date Requested – **Aug. 1, 2024**

Subject (*Wording to be placed on agenda*):
Shenandoah River …Bloomery/Millville Rd. overcrowding & trash issues
Discussion on possible solutions

Is this a funding request? Y/N
If so, how much? $
Provide exact financial impact/request:

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

Attach supporting documents for request, or request may be denied.
Letter from Catherine Kemmerling and Roberto Obong

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

Catherine Kemmerling and Roberto Obong
The Grass is Greener Farm
1960 Bloomery Road
Charles Town, WV 25414
612-703-3539

To: Jefferson County Commission
Date: July 15, 2024
Topic: Land Use along Shenandoah River on Bloomery/Millville Road

Leaders,

We are writing to express our concern about the overuse, abuse, environmental degradation, and public health concerns along Bloomery/Millville Road, between Blair Road, through the Rt. 9 tunnel and at the Big Eddy parking lot. Our 69-acre farm is situated in the middle of this area, approximately 150 feet above the Big Eddy Shenandoah River access along Bloomery Road, and we frequently travel Bloomery Road in both directions from our property. See map at Appendix A. We are a working farm, with pigs, turkeys, chickens, and other pastured livestock, which provides food and a source of income, purpose, and meaning for our family.

The Problems

Over the past few years, use of the land along the Shenandoah River between Blair Road and the Big Eddy river access has become increasingly untenable; there has been escalating public health/safety risks, overuse, noise, and nefarious activity.

First, along Bloomery/Millville Road, between Blair Road and the Potomac Edison sub-station/power dam river access (approximately 1.5 miles). The rock quarry (Holcim, Inc.) owns the narrow strip of land between Bloomery Road and the Shenandoah River. This past year they put up no-trespassing signs, in an attempt to control the situation. Cars have been towed, but they cannot keep up; for example, during the few days before/during the 4th of July, RC Towing towed over 150 cars. However, towing cars has not changed behavior; people just pull in behind them to park, and

continue to ignore these signs; they grill, camp overnight, and overcrowd the area; the increased traffic congestion makes it difficult to drive through. See this YouTube video for a sample of what it looks like on a typical weekend. There are no trash receptacles along this route, so people leave their trash behind in piles, which are cleaned up on a semi-annual basis by volunteers. Because the trash sits for weeks/months, rats, raccoons and other vermin tear it apart and make a mess of things after the people leave. Additionally, there are no human waste facilities; I frequently see people crossing Bloomery Road to eliminate in the woods. All of this trash and human waste eventually ends up in the Shenandoah River, where people are tubing and fishing.

The next area of concern along Bloomery/Millville Road is the river access at the Millville Tailrace/Dam. PotomacEdison owns this property, and the tubing companies transport people there via school busses to enter the river at this location. Over the past few years, there have been gates to the parking area installed, trash and human waste facilities added, and private security hired to control the situation. Additionally, I see Jefferson County Reserve officers occasionally sitting and monitoring. These efforts have made an improvement, but it's not enough. Constant busses hauling tubers, along with the over-abundance of traffic, has made driving through that area difficult, at best. At the end of each weekend, the trash receptacles are overflowing, and trash is left behind, strewn around on the ground. See this YouTube video for an example of what it looks like after a typical weekend.

Our final, and most urgent area of concern, is the Big Eddy parking lot and river access. This property is also owned by PotomacEdison. Our home overlooks the Big Eddy, on a cliff about 150 feet above (see Appendix A). Trash receptacles and human waste facilities are available, and Jefferson County Sherrif has increased patrols, but again, it's not enough. The trash consistently overflows or never makes it to garbage cans. We often smell marijuana wafting up from below, while trying to enjoy our patio. On summer evenings (and even winter), the gunfire, fireworks

and nefarious activity (knife-throwing, public intoxication, loud music, bonfires, etc) is out of control. During the 3 days preceding the 4th of July, and the night of the 4th, we were subjected to 3-4 hours of continuous noise, smoke, and fire hazards, each night. This is a common occurrence on most weekend nights, particularly in the summer. These events are consistently in violation of the Jefferson County noise ordinance, which has a limit of 65 db after 10 p.m. Because we are currently in an official extreme drought condition, our farm is a tinderbox. All it will take is one spark from fireworks/gunfire to destroy our home, barns and livestock potentially. Once a fire gets started here, we will not be able to stop it.

Both my husband and I are combat Veterans with PTSD. I have a service dog who is highly trained to assist me. Over the last couple of years, Ekina has developed his own version of PTSD and now has a serious noise sensitivity, due directly to these problems. I have spent thousands of dollars on veterinarians, behavior specialists, trainers, and medications to help him. We spent thousands of dollars to soundproof a room in our basement, where we can go when the noise is out of control, but it has not worked. I am currently talking with my service dog provider, Canine Companions for Independence, about the potential of having to retire Ekina. He cannot help me if he cannot control himself. This dog is a medical necessity to me, and I cannot be without his assistance. It takes a minimum of 2 years and costs them over $50,000 to provide me with another service dog. Governor Jim Justice just declared September 2024 as National Service Dog Month (see Appendix B). It would be a terrible irony to be forced to retire my service dog because of these preventable problems.

We understand people have rights and we support others' enjoying the beauty of the Shenandoah River as much as we do. However, with great rights, comes great responsibility. The actions by a few people fall into the irresponsible category, and now infringe upon our right to feel safe, secure, and peacefully enjoy our property. I consider the irresponsible behavior outlined

above, to be potential violations of Jefferson County Stormwater Management ordinance, EPA regulations, the Americans with Disabilities Act (ADA), as well as other potential public safety and health and violations. Therefore, we implore you to act, now.

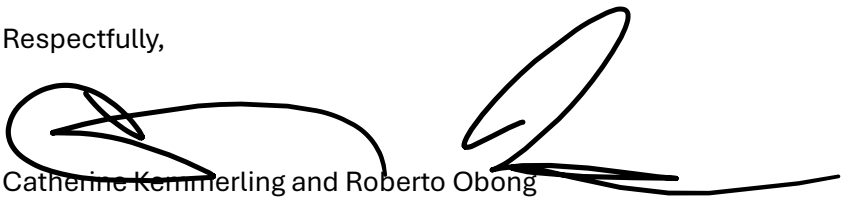
Recommendations

1. Short term:
    a. Assist, partner with, and/or hold accountable Holcim and PotomacEdison for maintaining their properties in accordance with Jefferson County Stormwater Runoff and Noise ordinances, and any other applicable ordinances, to prevent these problems.
    b. Assist, partner, and/or hold accountable the river tubing operations for their responsibility to keep the land/river clean, and safe, and traffic congestion to a minimum. They are profiting from the abuse of this area, and the County and residents are not realizing any benefit.
    c. Ticket/tow vehicles in violation of trespassing, and cite those who litter, are publicly intoxicated, and urinate/defecate in public, within the full extent of existing law.
2. Medium term: Draft new effective County ordinances regarding noise, trash, safety, public intoxication, overnight parking, hours of public use, and public elimination.
3. Long term:
    a. On the Jefferson County 2030 Future Land Use Guidelines this area is slated for public/quasi-public land use. Please see dark green on Appendix A. Consider bolstering the requirements from private organizations, such as Holcim and PotomacEdison, to ensure they are maintaining the property according to County standards (yet to be established).
    b. In the draft 2045 Jefferson County Comprehensive Plan, leverage and expand Goal 6 by creating a Shenandoah River recreation corridor on this public/quasi-public land, with

the outcome of preserving the beauty, environmental quality, peace, safety, and tourism within this corridor, for all to enjoy, from Harpers Ferry, upstream. The County could benefit by charging minimal fees to reserve space and enforce regulations, similar to Moulton Park.

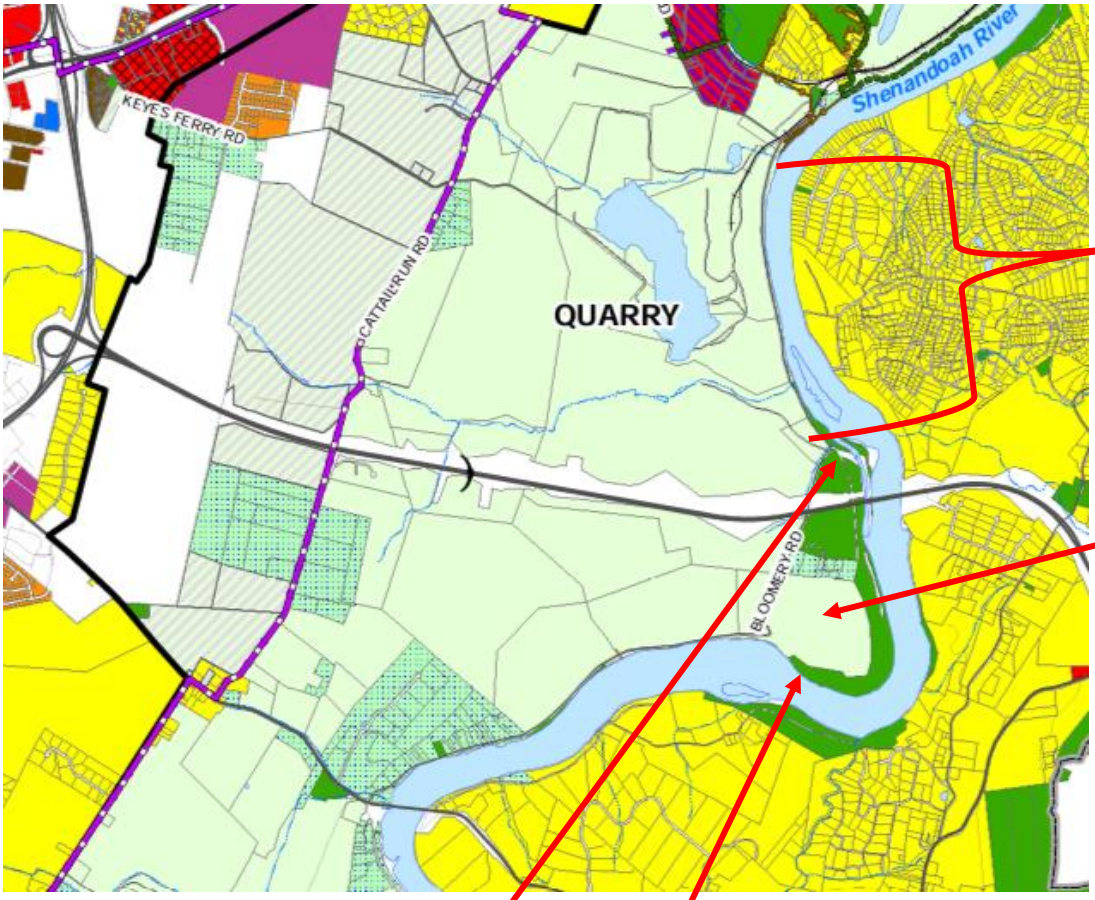
We ask you to act now, to protect our farm, our livelihood, and our rights, and ensure the future of this beautiful area is available for all to enjoy.

Respectfully,



Catherine Kemmerling and Roberto Obong

Appendix A



Holcim Property

The Grass is Greener Farm

PotomacEdison properties: Milville Tailrace/Dam and Big Eddy

Appendix B



Proclamation

by Governor Jim Justice

Whereas, 64 million American adults and children are diagnosed with a disability and 4.7 million veterans have a service-related injury; and

Whereas, there are 16,000 service dogs from accredited programs in the United States; and

Whereas, in 1975, Canine Companions created the concept of "service dogs" to assist people with physical disabilities; and

Whereas, Canine Companions is a nonprofit organization that enhances the lives of people with disabilities by providing expertly-trained service dogs and ongoing support to ensure quality partnerships; and

Whereas, service dogs empower people with disabilities to lead a life with greater independence; and

Whereas, Canine Companions believes in the joyful, transformative power of the human-canine bond and the inclusivity of all citizens; and

Whereas, *National Service Dog Month* aims to educate our community about the benefits of service dogs and the laws protecting them; and

Whereas, *National Service Dog Month* is a month-long celebration honoring the hard work and life-changing impact service dogs make on people with disabilities every day.

Now, Therefore, Be it Resolved that I, Jim Justice, Governor of the Great State of West Virginia, do hereby proclaim ***September 2024*** as:

National Service Dog Month

in the Mountain State and encourage all citizens to join me in observance.

In Witness Whereof, I have hereunto set my hand and caused the Great Seal of the State of West Virginia to be affixed.

Done at the Capitol, City of Charleston, State of West Virginia, this the Twenty-Fifth day of June, in the year of our Lord, Two Thousand Twenty-Four, and in the One Hundred Sixty-Second year of the State.

Jim Justice
Governor

By the Governor:

Mac Warner
Secretary of State

AGENDA REQUEST FORM

www.jeffersoncountywv.org

Name: Pasha Majdi

Department or Organization: Commissioner

Estimation of amount of time needed for appointment: 10 minutes

Date Requested – 1st Choice: **August 1, 2024**
If a specific date is needed, please provide reason for specific date:

Date Requested – 2nd Choice:

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

Resolution: Expressing condemnation of political violence and denouncing the attempted assassination of former President Donald J. Trump

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
124 E Washington St, Charles Town, WV 25414

EXPRESSING CONDEMNATION OF POLITICAL VIOLENCE AND DENOUNCING THE ATTEMPTED ASSASSINATION OF FORMER PRESIDENT DONALD J. TRUMP

August 1, 2024

WHEREAS, political violence undermines the democratic principles upon which our nation is founded, threatening the safety and security of all citizens;

WHEREAS, the recent attack on the former President of the United States is a reprehensible act that violates the rule of law, a cornerstone of American democracy;

WHEREAS, Corey Comperatore was a respected community leader who dedicated years of service to the Buffalo Township Volunteer Fire Department of Sarver, Pennsylvania and served his country as a veteran of the United States Army Reserves, who died a hero, protecting his family, shielding his wife and daughter from danger;

WHEREAS, such acts of violence serve to incite fear, division, and instability within our society, detracting from constructive political discourse and the pursuit of common goals;

WHEREAS, it is the responsibility of all elected officials, political leaders, and citizens to promote a culture of respect, tolerance, and nonviolence in political engagements and public discourse;

WHEREAS, the condemnation of political violence in all its forms is essential to safeguarding the integrity of our democratic institutions and ensuring the safety of public servants and private citizens alike;

WHEREAS, the attack on the former President represents not only an attack on an individual but also an assault on the democratic values that unite our nation;

WHEREAS, it is imperative that justice is pursued for those responsible for acts of political violence, and that appropriate measures are taken to prevent future occurrences; and

WHEREAS, the strength of our democracy depends on our commitment to resolve differences through peaceful means and to uphold the rule of law;

THEREFORE BE IT RESOLVED, That the Jefferson County Commission –

1. mourns the loss of Corey Comperatore, a husband, father, volunteer firefighter, community leader, and hero from Sarver, Pennsylvania, and commemorates and celebrates the selfless and courageous life of Corey Comperatore;
2. calls on West Virginia elected officials to—
    a. condemn the attempted assassination of former President Donald J. Trump;
    b. condemn political violence in all its forms
3. recognizes this attack as an assault not only on the former President but also on American democracy; and
4. recognizes that all elected officials, political leaders, and citizens—
    a. have the freedom for spirited debate and to honorably and respectfully showcase differences in opinion; and
    b. have the responsibility to always put country over political affiliation and serve the people of West Virginia.

###

AGENDA REQUEST FORM

www.jeffersoncountywv.org

Name: Edwina Benites-LM

Department or Organization: Administration

Estimation of amount of time needed for appointment: 10 minutes

Date Requested – 1st Choice:
If a specific date is needed, please provide reason for specific date:

Date Requested – 2nd Choice:

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

1. Impact Fee Study workshop scheduling- discussion/ possible action (See attached)
2. Fire Service RFP update- discussion (See attached)
3. Letter regarding individual tax liability and TIFs- discussion (See attached)
4. Opioid settlement fund- discussion/ possible action (See attached)

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

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

VICE PRESIDENT
Jane Tabb

COMMISSIONER
James Cook

COMMISSIONER
Pasha Majdi

COMMISSIONER
Kelvin Upson

To: Commissioner James Cook
Commissioner Pasha Majdi
Commissioner Steve Stolipher
Commissioner Jane Tabb
Commissioner Kelvin Upson

From: Edwina Benites-LM, county administrator

Date: July 25, 2024

Re: County Administrator Report, August 1, 2024

Impact Fee Study Workshop

The consultant has requested a workshop to discuss the Impact Fee Study. The date available for all stakeholders is August 8, 2024.

Suggested motion: Motion to schedule an Impact Fee Study workshop for August 8, 2024, at 10:00 am.

Fire Service RFP

On July 6, 2024, the Commission motioned to publish a request for proposals (RPF) on the future of the fire service. The RFP has been published with a closing date of August 30th.

In an effort to receive multiple proposals, I sent the RPF to the following consulting groups. Please let me know if there are additional firms I should contact.

- Fitch and Associates
- Emergency Services Consulting International
- McGrath Consulting Group
- Public Safety Consulting Services
- Matrix Consulting Group
- Fire Management Consultant
- Professional Fire Services Consulting

The RPF is posted here: https://www.jeffersoncountywv.org/county-government/bids-rfps

Letter Regarding Individual Tax Liability and TIFs

At the July 11, 2024, Commissioner Majdi requested a letter from the Assessor regarding whether or not individual property owners would incur additional tax liability as a result of the creation of any tax increment finance (TIF) district.

County Assessor Angie Banks provided a letter. The letter is attached.

Attachment- Attachment 1

Opioid Settlement Funds

The Commission will need to consider, at least on a short-term basis, what to do with roughly $1.2 million in opioid settlement funds at or before the August 15th meeting.

The State of West Virginia and many counties and municipalities sued opioid manufacturers. The State of West Virginia received more than $1 billion as a settlement in the case. Jefferson County received a letter less than $1.2 million as a settlement in the case. The State of West Virginia established the West Virginia First Foundation to oversee the use of its funds. Jefferson County invested its funds and will soon determine the next steps.

Earlier this year, the Commission hosted an opioid workshop to hear from the public, the health department, the Sheriff, and the attorney representing the Commission in the opioid settlement.

The West Virginia First Foundation and each region will conduct an assessment to guide the use of the funds. The Jefferson County Commission has waited for this guidance to determine the best use of its settlement funds. The state-wide and regional assessments have yet to be conducted, however. The Foundation, regional entities, and boards are still in a state of formation.

Earlier this year, the Commission directed that the opioid settlement funds be invested in a long-term certificate of deposit-like account (CDARS). The County was slated to receive less than $5,000, but by investing in a CDARS, the County will earn $30,252.14 over the same period.

The CDARS will expire at the end of August, and the Commission must instruct the bank on what to do with the funds.

Possible recommendations regarding the expiring CDARS account:

1. *Allocate funds*. Transfer funds to an interest-bearing account (ie. checking account) and establish an application process to allocate the funds in a manner similar to how the Commission allocated ARPA funds.
2. *Reinvest funds*. We can reinvest the funds in a 90 or 182-day CDARS at the same rate.
3. *Combination*. A combination of the recommendations detailed above.

Item for consideration.

The Jefferson County Commission social services coordinator was funded out of ARPA funds. Charles Town is assisting us with some funds that will allow the position to be funded through end of FY25. Funding for this position could continue in perpetuity with a mix of returns on opioid settlement funds and assistance from the municipalities.

At current rates, Jefferson County could receive roughly $60k in returns annually. If 20% of returns are reinvested in principle ($12k annually at current rates) and 80% is used to fund the position ($48k), the municipalities would be responsible for roughly $25k.

In this way, the County could fund a social services grant coordinator in perpetuity without a cost to the taxpayer.

ASSESSOR OF JEFFERSON COUNTY

Angela L. Banks

104 East Washington Street
Charles Town, WV 25414

http://jefferson.wvassessor.com
assessor@jeffersoncountywv.org

Office: (304) 728-3224
Fax: (304) 728-3383

July 25, 2024

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

RE: HF Hilltop LLC & Swan Hill Top
Operating Partners LLC

Dear County Commissioners:

This letter is in regards to the Hill Top Hotel Tax Increment Financing. The base assessed value for the property in the proposed TIF district remains assessable in full, there is no loss in taxable assessed value for existing property. The TIF fund is based upon incremental value (current assessed value less based value) there would not be a loss in the current budget that would need to offset through an increase in property taxes. Therefore, there will not be a property tax increase for any individual taxpayer.

Angela L. Banks

Angela L. Banks

Assessor of Jefferson County

YEAR-TO-DATE BUDGET REPORT

FOR 2024 12 JOURNAL DETAIL 2024 1 TO 2024 12

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
001 GENERAL FUND							
001401 COUNTY COMMISSION							
001.401.GG.410100. OFF SAL	227,675	227,675	197,444.34	22,990.86	.00	30,230.66	86.7%

2024/01/000094	07/21/2023	PRJ	6,846.30	REF	2402PD	WARRANT=2402PR RUN=1 BI-WEEKL
2024/01/000269	07/01/2023	BUC	227,675.00	REF		ORIGINAL BUDGET 2024
2024/02/000005	08/04/2023	PRJ	6,846.30	REF	2403PR	WARRANT=2403PR RUN=1 BI-WEEKL
2024/02/000127	08/18/2023	PRJ	6,846.30	REF	2404PR	WARRANT=2404PR RUN=1 BI-WEEKL
2024/03/000005	09/01/2023	PRJ	6,846.30	REF	2405PR	WARRANT=2405PR RUN=1 BI-WEEKL
2024/03/000071	09/15/2023	PRJ	6,846.30	REF	2406PR	WARRANT=2406PR RUN=1 BI-WEEKL
2024/03/000181	09/29/2023	PRJ	6,846.30	REF	2407PR	WARRANT=2407PR RUN=1 BI-WEEKL
2024/04/000057	10/13/2023	PRJ	6,846.30	REF	2408PR	WARRANT=2408PR RUN=1 BI-WEEKL
2024/04/000111	10/27/2023	PRJ	6,846.30	REF	2409PR	WARRANT=2409PR RUN=1 BI-WEEKL
2024/05/000027	11/09/2023	PRJ	6,846.30	REF	2410PR	WARRANT=2410PR RUN=1 BI-WEEKL
2024/05/000092	11/24/2023	PRJ	6,846.30	REF	2411PR	WARRANT=2411PR RUN=1 BI-WEEKL
2024/06/000009	12/08/2023	PRJ	6,846.30	REF	2412PR	WARRANT=2412PR RUN=1 BI-WEEKL
2024/06/000062	12/22/2023	PRJ	8,772.84	REF	2413PR	WARRANT=2413PR RUN=1 BI-WEEKL
2024/07/000007	01/05/2024	PRJ	8,597.70	REF	2414PR	WARRANT=2414PR RUN=1 BI-WEEKL
2024/07/000066	01/19/2024	PRJ	8,597.70	REF	2415PR	WARRANT=2415PR RUN=1 BI-WEEKL
2024/08/000008	02/02/2024	PRJ	8,597.70	REF	2416PR	WARRANT=2416PR RUN=1 BI-WEEKL
2024/08/000087	02/16/2024	PRJ	8,597.70	REF	2417PR	WARRANT=2417PR RUN=1 BI-WEEKL
2024/09/000006	03/01/2024	PRJ	8,597.70	REF	2418PR	WARRANT=2418PR RUN=1 BI-WEEKL
2024/09/000054	03/15/2024	PRJ	8,597.70	REF	2419PR	WARRANT=2419PR RUN=1 BI-WEEKL
2024/09/000116	03/29/2024	PRJ	8,597.70	REF	2420PR	WARRANT=2420PR RUN=1 BI-WEEKL
2024/10/000037	04/12/2024	PRJ	8,597.70	REF	2421PR	WARRANT=2421PR RUN=1 BI-WEEKL
2024/10/000091	04/26/2024	PRJ	8,597.70	REF	2422PR	WARRANT=2422PR RUN=1 BI-WEEKL
2024/11/000020	05/10/2024	PRJ	7,897.14	REF	2423PR	WARRANT=2423PR RUN=1 BI-WEEKL
2024/11/000095	05/24/2024	PRJ	5,094.90	REF	2424PR	WARRANT=2424PR RUN=1 BI-WEEKL
2024/12/000005	06/07/2024	PRJ	5,795.46	REF	2425PR	WARRANT=2425PR RUN=1 BI-WEEKL
2024/12/000067	06/21/2024	PRJ	8,597.70	REF	2426PR	WARRANT=2426PR RUN=1 BI-WEEKL
2024/12/000119	06/29/2024	PRJ	8,597.70	REF	2501PR	WARRANT=2501PR RUN=1 BI-WEEKL

001.401.GG.410300. WAGES	528,613	371,927	352,954.16	43,172.94	.00	18,972.84	94.9%

2024/01/000094	07/21/2023	PRJ	17,051.76	REF	2402PD	WARRANT=2402PR RUN=1 BI-WEEKL
2024/01/000206	07/01/2023	BUA	-7,850.00	REF	GENERA	EMPLOYEE RECOGNITION PROGRAM
2024/01/000269	07/01/2023	BUC	528,613.00	REF		ORIGINAL BUDGET 2024
2024/02/000005	08/04/2023	PRJ	17,159.97	REF	2403PR	WARRANT=2403PR RUN=1 BI-WEEKL
2024/02/000127	08/18/2023	PRJ	17,965.93	REF	2404PR	WARRANT=2404PR RUN=1 BI-WEEKL
2024/02/000316	08/31/2023	GEN	407.85	REF	REZMER	C.REZMER WRG GL 2404PR
2024/03/000005	09/01/2023	PRJ	16,116.35	REF	2405PR	WARRANT=2405PR RUN=1 BI-WEEKL
2024/03/000071	09/15/2023	PRJ	17,279.06	REF	2406PR	WARRANT=2406PR RUN=1 BI-WEEKL

YEAR-TO-DATE BUDGET REPORT

FOR 2024 12 JOURNAL DETAIL 2024 1 TO 2024 12

			ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
001.401.GG.410300.				WAGES					
2024/03/000181	09/29/2023	PRJ		18,403.76 REF 2407PR			WARRANT=2407PR RUN=1 BI-WEEKL		
2024/04/000057	10/13/2023	PRJ		14,217.89 REF 2408PR			WARRANT=2408PR RUN=1 BI-WEEKL		
2024/04/000111	10/27/2023	PRJ		14,217.91 REF 2409PR			WARRANT=2409PR RUN=1 BI-WEEKL		
2024/04/000148	10/31/2023	GEN		-70,097.06 REF SALARY			FRMLND REIMB SALARY WHEELER		
2024/04/000165	10/31/2023	GEN		70,097.06 REF RVS JN			RVS FRMLND REIMB SALRY WHEELER		
2024/05/000027	11/09/2023	PRJ		16,661.16 REF 2410PR			WARRANT=2410PR RUN=1 BI-WEEKL		
2024/05/000056	11/09/2023	GEN		-944.00 REF MK GL#			WRONG GL FOR PT		
2024/05/000092	11/24/2023	PRJ		9,775.60 REF 2411PR			WARRANT=2411PR RUN=1 BI-WEEKL		
2024/06/000009	12/08/2023	PRJ		9,775.61 REF 2412PR			WARRANT=2412PR RUN=1 BI-WEEKL		
2024/06/000062	12/22/2023	PRJ		9,775.60 REF 2413PR			WARRANT=2413PR RUN=1 BI-WEEKL		
2024/07/000007	01/05/2024	PRJ		9,775.59 REF 2414PR			WARRANT=2414PR RUN=1 BI-WEEKL		
2024/07/000066	01/19/2024	PRJ		11,502.07 REF 2415PR			WARRANT=2415PR RUN=1 BI-WEEKL		
2024/08/000008	02/02/2024	PRJ		11,693.84 REF 2416PR			WARRANT=2416PR RUN=1 BI-WEEKL		
2024/08/000087	02/16/2024	PRJ		11,693.89 REF 2417PR			WARRANT=2417PR RUN=1 BI-WEEKL		
2024/09/000006	03/01/2024	PRJ		11,693.86 REF 2418PR			WARRANT=2418PR RUN=1 BI-WEEKL		
2024/09/000054	03/15/2024	PRJ		11,693.90 REF 2419PR			WARRANT=2419PR RUN=1 BI-WEEKL		
2024/09/000116	03/29/2024	PRJ		11,693.88 REF 2420PR			WARRANT=2420PR RUN=1 BI-WEEKL		
2024/10/000037	04/12/2024	PRJ		11,693.88 REF 2421PR			WARRANT=2421PR RUN=1 BI-WEEKL		
2024/10/000091	04/26/2024	PRJ		11,693.90 REF 2422PR			WARRANT=2422PR RUN=1 BI-WEEKL		
2024/11/000020	05/10/2024	PRJ		14,390.97 REF 2423PR			WARRANT=2423PR RUN=1 BI-WEEKL		
2024/11/000095	05/24/2024	PRJ		14,390.99 REF 2424PR			WARRANT=2424PR RUN=1 BI-WEEKL		
2024/11/000099	05/16/2024	BUA		-83,774.00 REF IBR025			IBR-025		
2024/12/000005	06/07/2024	PRJ		14,390.98 REF 2425PR			WARRANT=2425PR RUN=1 BI-WEEKL		
2024/12/000037	06/06/2024	BUA		-29,062.00 REF IBR-29			IBR-029		
2024/12/000067	06/21/2024	PRJ		14,390.98 REF 2426PR			WARRANT=2426PR RUN=1 BI-WEEKL		
2024/12/000115	06/28/2024	BUA		-36,000.00 REF IBR#38			IBR #FY24-038		
2024/12/000119	06/29/2024	PRJ		14,390.98 REF 2501PR			WARRANT=2501PR RUN=1 BI-WEEKL		
001.401.GG.410400.				FICA					
			33,751	33,751	33,954.38	4,074.71	.00	-203.38	100.6%
2024/01/000094	07/21/2023	PRJ		1,454.14 REF 2402PD			WARRANT=2402PR RUN=1 BI-WEEKL		
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2024/02/000127	08/18/2023	PRJ		1,536.15 REF 2404PR			WARRANT=2404PR RUN=1 BI-WEEKL		
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2024/03/000071	09/15/2023	PRJ		1,468.28 REF 2406PR			WARRANT=2406PR RUN=1 BI-WEEKL		
2024/03/000181	09/29/2023	PRJ		1,565.49 REF 2407PR			WARRANT=2407PR RUN=1 BI-WEEKL		
2024/04/000057	10/13/2023	PRJ		1,290.66 REF 2408PR			WARRANT=2408PR RUN=1 BI-WEEKL		
2024/04/000111	10/27/2023	PRJ		1,293.04 REF 2409PR			WARRANT=2409PR RUN=1 BI-WEEKL		
2024/04/000148	10/31/2023	GEN		-4,272.16 REF SALARY			FRMLND REIMB SALARY WHEELER		
2024/04/000165	10/31/2023	GEN		4,272.16 REF RVS JN			RVS FRMLND REIMB SALRY WHEELER		
2024/05/000027	11/09/2023	PRJ		1,445.23 REF 2410PR			WARRANT=2410PR RUN=1 BI-WEEKL		
2024/05/000092	11/24/2023	PRJ		1,059.62 REF 2411PR			WARRANT=2411PR RUN=1 BI-WEEKL		
2024/06/000009	12/08/2023	PRJ		1,100.96 REF 2412PR			WARRANT=2412PR RUN=1 BI-WEEKL		
2024/06/000062	12/22/2023	PRJ		1,137.78 REF 2413PR			WARRANT=2413PR RUN=1 BI-WEEKL		

YEAR-TO-DATE BUDGET REPORT

FOR 2024 12 JOURNAL DETAIL 2024 1 TO 2024 12

			ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
001.401.GG.410400.				FICA					
2024/07/000007	01/05/2024	PRJ	1,131.64	REF 2414PR			WARRANT=2414PR RUN=1 BI-WEEKL		
2024/07/000066	01/19/2024	PRJ	1,233.93	REF 2415PR			WARRANT=2415PR RUN=1 BI-WEEKL		
2024/08/000008	02/02/2024	PRJ	1,251.74	REF 2416PR			WARRANT=2416PR RUN=1 BI-WEEKL		
2024/08/000087	02/16/2024	PRJ	1,245.87	REF 2417PR			WARRANT=2417PR RUN=1 BI-WEEKL		
2024/09/000006	03/01/2024	PRJ	1,246.99	REF 2418PR			WARRANT=2418PR RUN=1 BI-WEEKL		
2024/09/000054	03/15/2024	PRJ	1,245.85	REF 2419PR			WARRANT=2419PR RUN=1 BI-WEEKL		
2024/09/000116	03/29/2024	PRJ	1,258.08	REF 2420PR			WARRANT=2420PR RUN=1 BI-WEEKL		
2024/10/000037	04/12/2024	PRJ	1,245.82	REF 2421PR			WARRANT=2421PR RUN=1 BI-WEEKL		
2024/10/000091	04/26/2024	PRJ	1,245.85	REF 2422PR			WARRANT=2422PR RUN=1 BI-WEEKL		
2024/11/000020	05/10/2024	PRJ	1,366.55	REF 2423PR			WARRANT=2423PR RUN=1 BI-WEEKL		
2024/11/000095	05/24/2024	PRJ	1,198.95	REF 2424PR			WARRANT=2424PR RUN=1 BI-WEEKL		
2024/12/000005	06/07/2024	PRJ	1,242.44	REF 2425PR			WARRANT=2425PR RUN=1 BI-WEEKL		
2024/12/000067	06/21/2024	PRJ	1,416.12	REF 2426PR			WARRANT=2426PR RUN=1 BI-WEEKL		
2024/12/000119	06/29/2024	PRJ	1,416.15	REF 2501PR			WARRANT=2501PR RUN=1 BI-WEEKL		
001.401.GG.410401.				MEDICARE					
			7,893	7,893	7,940.90	952.94	.00	-47.90	100.6%
2024/01/000094	07/21/2023	PRJ	340.08	REF 2402PD			WARRANT=2402PR RUN=1 BI-WEEKL		
2024/01/000269	07/01/2023	BUC	7,893.00	REF			ORIGINAL BUDGET 2024		
2024/02/000005	08/04/2023	PRJ	341.65	REF 2403PR			WARRANT=2403PR RUN=1 BI-WEEKL		
2024/02/000127	08/18/2023	PRJ	359.27	REF 2404PR			WARRANT=2404PR RUN=1 BI-WEEKL		
2024/03/000005	09/01/2023	PRJ	326.53	REF 2405PR			WARRANT=2405PR RUN=1 BI-WEEKL		
2024/03/000071	09/15/2023	PRJ	343.37	REF 2406PR			WARRANT=2406PR RUN=1 BI-WEEKL		
2024/03/000181	09/29/2023	PRJ	366.14	REF 2407PR			WARRANT=2407PR RUN=1 BI-WEEKL		
2024/04/000057	10/13/2023	PRJ	301.85	REF 2408PR			WARRANT=2408PR RUN=1 BI-WEEKL		
2024/04/000111	10/27/2023	PRJ	302.41	REF 2409PR			WARRANT=2409PR RUN=1 BI-WEEKL		
2024/04/000148	10/31/2023	GEN	-999.13	REF SALARY			FRMLND REIMB SALARY WHEELER		
2024/04/000165	10/31/2023	GEN	999.13	REF RVS JN			RVS FRMLND REIMB SALRY WHEELER		
2024/05/000027	11/09/2023	PRJ	338.00	REF 2410PR			WARRANT=2410PR RUN=1 BI-WEEKL		
2024/05/000092	11/24/2023	PRJ	247.80	REF 2411PR			WARRANT=2411PR RUN=1 BI-WEEKL		
2024/06/000009	12/08/2023	PRJ	257.47	REF 2412PR			WARRANT=2412PR RUN=1 BI-WEEKL		
2024/06/000062	12/22/2023	PRJ	266.10	REF 2413PR			WARRANT=2413PR RUN=1 BI-WEEKL		
2024/07/000007	01/05/2024	PRJ	264.67	REF 2414PR			WARRANT=2414PR RUN=1 BI-WEEKL		
2024/07/000066	01/19/2024	PRJ	288.57	REF 2415PR			WARRANT=2415PR RUN=1 BI-WEEKL		
2024/08/000008	02/02/2024	PRJ	292.75	REF 2416PR			WARRANT=2416PR RUN=1 BI-WEEKL		
2024/08/000087	02/16/2024	PRJ	291.35	REF 2417PR			WARRANT=2417PR RUN=1 BI-WEEKL		
2024/09/000006	03/01/2024	PRJ	291.66	REF 2418PR			WARRANT=2418PR RUN=1 BI-WEEKL		
2024/09/000054	03/15/2024	PRJ	291.34	REF 2419PR			WARRANT=2419PR RUN=1 BI-WEEKL		
2024/09/000116	03/29/2024	PRJ	294.24	REF 2420PR			WARRANT=2420PR RUN=1 BI-WEEKL		
2024/10/000037	04/12/2024	PRJ	291.33	REF 2421PR			WARRANT=2421PR RUN=1 BI-WEEKL		
2024/10/000091	04/26/2024	PRJ	291.37	REF 2422PR			WARRANT=2422PR RUN=1 BI-WEEKL		
2024/11/000020	05/10/2024	PRJ	319.59	REF 2423PR			WARRANT=2423PR RUN=1 BI-WEEKL		
2024/11/000095	05/24/2024	PRJ	280.42	REF 2424PR			WARRANT=2424PR RUN=1 BI-WEEKL		
2024/12/000005	06/07/2024	PRJ	290.56	REF 2425PR			WARRANT=2425PR RUN=1 BI-WEEKL		
2024/12/000067	06/21/2024	PRJ	331.20	REF 2426PR			WARRANT=2426PR RUN=1 BI-WEEKL		

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001.401.GG.410401.				MEDICARE					
2024/12/000119	06/29/2024	PRJ	331.18	REF 2501PR			WARRANT=2501PR RUN=1 BI-WEEKL		
001.401.GG.410500.				HEALTH INS					
			166,437	166,437	45,788.85	3,999.43	.00	120,648.15	27.5%
2024/01/000094	07/21/2023	PRJ	2,801.70	REF 2402PD			WARRANT=2402PR RUN=1 BI-WEEKL		
2024/01/000204	07/31/2023	GEN	-3.36	REF JULINS			JULY ROUNDING VISION/DENTAL		
2024/01/000204	07/31/2023	GEN	-1.41	REF JULINS			JULY ROUNDING HEALTH		
2024/01/000204	07/31/2023	GEN	51.58	REF JULINS			DNTAL SHRT ROSE CARROL.MICHAEL		
2024/01/000204	07/31/2023	GEN	9.41	REF JULINS			VISION SHRT K.ROSE A.CARROLL		
2024/01/000204	07/31/2023	GEN	1,399.48	REF JULINS			HEALTH SHRT K.ROSE A.CARROLL		
2024/01/000269	07/01/2023	BUC	166,437.00	REF			ORIGINAL BUDGET 2024		
2024/02/000005	08/04/2023	PRJ	2,918.35	REF 2403PR			WARRANT=2403PR RUN=1 BI-WEEKL		
2024/02/000127	08/18/2023	PRJ	2,797.70	REF 2404PR			WARRANT=2404PR RUN=1 BI-WEEKL		
2024/02/000309	08/30/2023	GEN	-.44	REF augins			aug round dental		
2024/02/000309	08/30/2023	GEN	-2.96	REF augins			aug round vision		
2024/02/000309	08/30/2023	GEN	-1.42	REF augins			aug round medical		
2024/03/000005	09/01/2023	PRJ	2,918.35	REF 2405PR			WARRANT=2405PR RUN=1 BI-WEEKL		
2024/03/000071	09/15/2023	PRJ	2,797.70	REF 2406PR			WARRANT=2406PR RUN=1 BI-WEEKL		
2024/03/000230	09/29/2023	GEN	-899.65	REF SEPTIN			A.CARROLL INS BCBS REFUNDED		
2024/03/000230	09/29/2023	GEN	-50.00	REF SEPTIN			ERROR IN JULY JE 204 $50		
2024/03/000230	09/29/2023	GEN	-36.44	REF SEPTIN			A.CARROLL INS BCBS REFUNDED		
2024/03/000248	09/30/2023	GEN	-3.54	REF SEPINS			VISION/DENTAL ROUND SEPT 2023		
2024/03/000248	09/30/2023	GEN	-1.42	REF SEPINS			MEDICAL ROUND SEPT 2023		
2024/03/000248	09/30/2023	GEN	-174.20	REF SEPINS			DENTAL EMPLYR OVERAGE JULY 23		
2024/03/000248	09/30/2023	GEN	-836.46	REF SEPINS			MEDICAL EMPLYR OVERAGE JULY 23		
2024/04/000057	10/13/2023	PRJ	2,172.44	REF 2408PR			WARRANT=2408PR RUN=1 BI-WEEKL		
2024/04/000111	10/27/2023	PRJ	2,064.49	REF 2409PR			WARRANT=2409PR RUN=1 BI-WEEKL		
2024/04/000141	10/31/2023	GEN	-3.44	REF OCTRND			VISION/DENTAL ROUNDING OCT 23		
2024/04/000141	10/31/2023	GEN	-1.48	REF OCTRND			MEDICAL ROUNDING OCT 23		
2024/04/000148	10/31/2023	GEN	-10,026.09	REF SALARY			FRMLND REIMB SALARY WHEELER		
2024/04/000165	10/31/2023	GEN	10,026.09	REF RVS JN			RVS FRMLND REIMB SALRY WHEELER		
2024/05/000027	11/09/2023	PRJ	1,744.85	REF 2410PR			WARRANT=2410PR RUN=1 BI-WEEKL		
2024/05/000092	11/24/2023	PRJ	1,649.60	REF 2411PR			WARRANT=2411PR RUN=1 BI-WEEKL		
2024/05/000129	11/30/2023	GEN	-3.50	REF NOVRND			DENTAL/VISION ROUNDING NOV 23		
2024/05/000129	11/30/2023	GEN	-1.45	REF NOVRND			MEDICAL ROUNDING NOV 23		
2024/05/000129	11/30/2023	GEN	11.22	REF NOVRND			JADE WARNER TERM 1/2 PREMIUM		
2024/05/000129	11/30/2023	GEN	12.70	REF NOVRND			RON GARZA GL DONE WRONG WAY		
2024/06/000009	12/08/2023	PRJ	1,744.85	REF 2412PR			WARRANT=2412PR RUN=1 BI-WEEKL		
2024/06/000062	12/22/2023	PRJ	1,649.60	REF 2413PR			WARRANT=2413PR RUN=1 BI-WEEKL		
2024/06/000115	12/31/2023	GEN	3.48	REF WARNER			J WARNER VISION TERM 1/2PREMIU		
2024/06/000115	12/31/2023	GEN	-4.80	REF DECRND			MED D/V ROUNDING DEC 2023		
2024/07/000007	01/05/2024	PRJ	1,757.55	REF 2414PR			WARRANT=2414PR RUN=1 BI-WEEKL		
2024/07/000066	01/19/2024	PRJ	1,649.60	REF 2415PR			WARRANT=2415PR RUN=1 BI-WEEKL		
2024/07/000110	01/31/2024	GEN	-4.96	REF JANROU			MED DNTL VIS ROUNDING JAN 2024		
2024/08/000008	02/02/2024	PRJ	1,763.90	REF 2416PR			WARRANT=2416PR RUN=1 BI-WEEKL		

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001.401.GG.410500.				HEALTH INS					
2024/08/000087	02/16/2024	PRJ	1,649.60	REF 2417PR			WARRANT=2417PR RUN=1 BI-WEEKL		
2024/08/000142	02/15/2024	GEN	-4.93	REF FEB RD			MEDICAL ROUNDING FEB 2024		
2024/09/000006	03/01/2024	PRJ	1,763.90	REF 2418PR			WARRANT=2418PR RUN=1 BI-WEEKL		
2024/09/000054	03/15/2024	PRJ	1,649.60	REF 2419PR			WARRANT=2419PR RUN=1 BI-WEEKL		
2024/09/000120	03/26/2024	GEN	-5.12	REF MARINS			MEDICAL AND D/V ROUNDING		
2024/09/000120	03/26/2024	GEN	25.40	REF MARINS			FEB/MAR LIFE INS EMPLYR FEGANS		
2024/10/000037	04/12/2024	PRJ	1,763.90	REF 2421PR			WARRANT=2421PR RUN=1 BI-WEEKL		
2024/10/000091	04/26/2024	PRJ	1,649.60	REF 2422PR			WARRANT=2422PR RUN=1 BI-WEEKL		
2024/10/000110	04/30/2024	GEN	-5.00	REF APRRND			APRIL RND MEDICAL D/V		
2024/11/000020	05/10/2024	PRJ	2,185.14	REF 2423PR			WARRANT=2423PR RUN=1 BI-WEEKL		
2024/11/000095	05/24/2024	PRJ	1,234.71	REF 2424PR			WARRANT=2424PR RUN=1 BI-WEEKL		
2024/11/000118	05/24/2024	GEN	-5.00	REF RNDINS			MAY RND MEDICAL & D/V		
2024/12/000005	06/07/2024	PRJ	1,355.36	REF 2425PR			WARRANT=2425PR RUN=1 BI-WEEKL		
2024/12/000067	06/21/2024	PRJ	1,234.71	REF 2426PR			WARRANT=2426PR RUN=1 BI-WEEKL		
2024/12/000119	06/29/2024	PRJ	1,409.36	REF 2501PR			WARRANT=2501PR RUN=1 BI-WEEKL		
001.401.GG.410599.				HLTH INS C					
			-166,437	-166,437	-44,707.25	.00	.00	-121,729.75	26.9%
2024/01/000207	07/31/2023	GEN	-7,175.23	REF HEALTH			401 RECLASS HEALTH INS EXP		
2024/01/000269	07/01/2023	BUC	-166,437.00	REF			ORIGINAL BUDGET 2024		
2024/02/000310	08/30/2023	GEN	-5,711.23	REF HEALTH			401 RECLASS HEALTH INS EXP		
2024/03/000265	09/30/2023	GEN	-3,714.34	REF HEALTH			401 RECLASS HEALTH INS EXP		
2024/06/000121	12/31/2023	GEN	-1,012.47	REF HEALTH			401 RECLASS HEALTH INS EXP		
2024/07/000152	01/31/2024	GEN	-3,402.19	REF HEALTH			401 RECLASS HEALTH INS EXP		
2024/08/000169	02/29/2024	GEN	-13,434.66	REF HEALTH			401 RECLASS HEALTH INS EXP		
2024/09/000142	03/31/2024	GEN	-3,433.78	REF HEALTH			401 RECLASS HEALTH INS EXP		
2024/10/000120	04/30/2024	GEN	-3,408.50	REF HEALTH			401 RECLASS HEALTH INS EXP		
2024/11/000152	05/31/2024	GEN	-3,414.85	REF HEALTH			401 RECLASS HEALTH INS EXP		
001.401.GG.410600.				RETIREMT					
			48,993	48,993	45,817.37	5,954.79	.00	3,175.63	93.5%
2024/01/000094	07/21/2023	PRJ	1,993.22	REF 2402PD			WARRANT=2402PR RUN=1 BI-WEEKL		
2024/01/000269	07/01/2023	BUC	48,993.00	REF			ORIGINAL BUDGET 2024		
2024/02/000005	08/04/2023	PRJ	2,002.96	REF 2403PR			WARRANT=2403PR RUN=1 BI-WEEKL		
2024/02/000127	08/18/2023	PRJ	2,112.20	REF 2404PR			WARRANT=2404PR RUN=1 BI-WEEKL		
2024/03/000005	09/01/2023	PRJ	1,909.03	REF 2405PR			WARRANT=2405PR RUN=1 BI-WEEKL		
2024/03/000071	09/15/2023	PRJ	2,013.67	REF 2406PR			WARRANT=2406PR RUN=1 BI-WEEKL		
2024/03/000181	09/29/2023	PRJ	1,946.79	REF 2407PR			WARRANT=2407PR RUN=1 BI-WEEKL		
2024/04/000057	10/13/2023	PRJ	1,738.16	REF 2408PR			WARRANT=2408PR RUN=1 BI-WEEKL		
2024/04/000111	10/27/2023	PRJ	1,741.58	REF 2409PR			WARRANT=2409PR RUN=1 BI-WEEKL		
2024/04/000148	10/31/2023	GEN	-6,308.75	REF SALARY			FRMLND REIMB SALARY WHEELER		
2024/04/000165	10/31/2023	GEN	6,308.75	REF RVS JN			RVS FRMLND REIMB SALRY WHEELER		
2024/05/000027	11/09/2023	PRJ	1,738.16	REF 2410PR			WARRANT=2410PR RUN=1 BI-WEEKL		
2024/05/000092	11/24/2023	PRJ	1,338.35	REF 2411PR			WARRANT=2411PR RUN=1 BI-WEEKL		

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001.401.GG.410600.				RETIREMT					
2024/06/000009	12/08/2023	PRJ	1,338.35	REF 2412PR			WARRANT=2412PR RUN=1 BI-WEEKL		
2024/06/000062	12/22/2023	PRJ	1,511.74	REF 2413PR			WARRANT=2413PR RUN=1 BI-WEEKL		
2024/07/000007	01/05/2024	PRJ	1,502.82	REF 2414PR			WARRANT=2414PR RUN=1 BI-WEEKL		
2024/07/000066	01/19/2024	PRJ	1,651.36	REF 2415PR			WARRANT=2415PR RUN=1 BI-WEEKL		
2024/08/000008	02/02/2024	PRJ	1,677.18	REF 2416PR			WARRANT=2416PR RUN=1 BI-WEEKL		
2024/08/000087	02/16/2024	PRJ	1,668.62	REF 2417PR			WARRANT=2417PR RUN=1 BI-WEEKL		
2024/09/000006	03/01/2024	PRJ	1,670.33	REF 2418PR			WARRANT=2418PR RUN=1 BI-WEEKL		
2024/09/000054	03/15/2024	PRJ	1,668.62	REF 2419PR			WARRANT=2419PR RUN=1 BI-WEEKL		
2024/09/000116	03/29/2024	PRJ	1,668.62	REF 2420PR			WARRANT=2420PR RUN=1 BI-WEEKL		
2024/10/000037	04/12/2024	PRJ	1,668.62	REF 2421PR			WARRANT=2421PR RUN=1 BI-WEEKL		
2024/10/000091	04/26/2024	PRJ	1,668.62	REF 2422PR			WARRANT=2422PR RUN=1 BI-WEEKL		
2024/11/000020	05/10/2024	PRJ	1,879.84	REF 2423PR			WARRANT=2423PR RUN=1 BI-WEEKL		
2024/11/000095	05/24/2024	PRJ	1,753.74	REF 2424PR			WARRANT=2424PR RUN=1 BI-WEEKL		
2024/12/000005	06/07/2024	PRJ	1,816.80	REF 2425PR			WARRANT=2425PR RUN=1 BI-WEEKL		
2024/12/000067	06/21/2024	PRJ	2,069.00	REF 2426PR			WARRANT=2426PR RUN=1 BI-WEEKL		
2024/12/000119	06/29/2024	PRJ	2,068.99	REF 2501PR			WARRANT=2501PR RUN=1 BI-WEEKL		
001.401.GG.410801.				OVERTIME					
			2,000	2,000	228.19	.00	.00	1,771.81	11.4%
2024/01/000269	07/01/2023	BUC	2,000.00	REF			ORIGINAL BUDGET 2024		
2024/04/000111	10/27/2023	PRJ	38.03	REF 2409PR			WARRANT=2409PR RUN=1 BI-WEEKL		
2024/07/000007	01/05/2024	PRJ	76.06	REF 2414PR			WARRANT=2414PR RUN=1 BI-WEEKL		
2024/08/000008	02/02/2024	PRJ	95.08	REF 2416PR			WARRANT=2416PR RUN=1 BI-WEEKL		
2024/09/000006	03/01/2024	PRJ	19.02	REF 2418PR			WARRANT=2418PR RUN=1 BI-WEEKL		
001.401.GG.410802.				PT/EX HELP					
			0	3,000	2,943.08	.00	.00	56.92	98.1%
2024/02/000127	08/18/2023	PRJ	407.85	REF 2404PR			WARRANT=2404PR RUN=1 BI-WEEKL		
2024/02/000316	08/31/2023	GEN	-407.85	REF REZMER			C.REZMER WRG GL 2404PR		
2024/05/000056	11/09/2023	GEN	944.00	REF MK GL#			WRONG GL FOR PT		
2024/05/000092	11/24/2023	PRJ	666.36	REF 2411PR			WARRANT=2411PR RUN=1 BI-WEEKL		
2024/06/000009	12/08/2023	PRJ	1,332.72	REF 2412PR			WARRANT=2412PR RUN=1 BI-WEEKL		
2024/11/000099	05/16/2024	BUA	3,000.00	REF IBR025			IBR-025		
001.401.GG.421100.				TELEPHONE					
			1,350	2,250	2,226.73	.00	.00	23.27	99.0%
2024/01/000269	07/01/2023	BUC	1,350.00	REF			ORIGINAL BUDGET 2024		
2024/02/000358	08/31/2023	API	283.78	VND 010073 IN 2024109		AT&T	AT&T PAYMENT		
2024/02/000379	08/31/2023	APM	-45.62	VND 010073 IN 2024109		AT&T	AT&T PAYMENT		
2024/03/000363	09/30/2023	API	283.78	VND 010073 IN 2024258		AT&T	AT&T PAYMENT		
2024/03/000363	09/30/2023	API	328.65	VND 010073 IN 2024259		AT&T	AT&T PAYMENT		
2024/03/000385	09/30/2023	APM	-45.62	VND 010073 IN 2024259		AT&T	AT&T PAYMENT		
2024/03/000386	09/30/2023	APM	-45.62	VND 010073 IN 2024258		AT&T	AT&T PAYMENT		

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001.401.GG.421100.				TELEPHONE					
2024/04/000167	10/31/2023	API	315.53	VND 010073 IN 2025412		AT&T	AT&T PAYMENT		
2024/04/000173	10/31/2023	APM	-45.68	VND 010073 IN 2025412		AT&T	AT&T PAYMENT		
2024/05/000143	11/30/2023	API	238.48	VND 010073 IN 2024994		AT&T	AT&T PAYMENT		
2024/05/000151	11/30/2023	APM	-45.68	VND 010073 IN 2024994		AT&T	AT&T PAYMENT		
2024/06/000129	12/31/2023	API	238.48	VND 010073 IN 2025545		AT&T	AT&T PAYMENT		
2024/06/000136	12/31/2023	APM	-45.68	VND 010073 IN 2025545		AT&T	AT&T PAYMENT		
2024/07/000160	01/31/2024	API	238.56	VND 010073 IN 2026019		AT&T	AT&T PAYMENT		
2024/07/000163	01/31/2024	APM	-45.70	VND 010073 IN 2026019		AT&T	AT&T PAYMENT		
2024/08/000188	02/29/2024	API	238.56	VND 010073 IN 2026070		AT&T	AT&T PAYMENT-FIRST		
2024/08/000193	02/29/2024	APM	-45.70	VND 010073 IN 2026070		AT&T	AT&T PAYMENT-FIRST		
2024/09/000148	03/31/2024	API	187.83	VND 010073 IN 2026471		AT&T	AT&T PAYMENT		
2024/09/000156	03/31/2024	APM	-45.70	VND 010073 IN 2026471		AT&T	AT&T PAYMENT		
2024/10/000151	04/30/2024	API	187.71	VND 010073 IN 2026922		AT&T	AT&T PAYMENT		
2024/10/000168	04/30/2024	APM	-45.67	VND 010073 IN 2026922		AT&T	AT&T PAYMENT		
2024/11/000151	05/31/2024	API	142.04	VND 010073 IN 2027334		AT&T	AT&T PAYMENT MONTL		
2024/12/000037	06/06/2024	BUA	900.00	REF IBR-29		IBR-029			
001.401.GG.421200.				PRINTING					
			0	2,000	1,336.50	1,336.50	.00	663.50	66.8%
2024/12/000092	06/24/2024	API	1,336.50	VND 031008 IN 9337		VITAL SIGNS	BUSINESS CARDS / F		89925
2024/12/000115	06/28/2024	BUA	2,000.00	REF IBR#38		IBR #FY24-038			
001.401.GG.421400.				TRAVEL					
			15,000	15,000	4,740.36	.00	.00	10,259.64	31.6%
2024/01/000269	07/01/2023	BUC	15,000.00	REF		ORIGINAL BUDGET 2024			
2024/02/000351	08/31/2023	API	116.00	VND 016012 IN 2023861		GLADE SPRINGS RESORT	WV STATE AUDITOR C		
2024/02/000351	08/31/2023	API	232.00	VND 016012 IN 2023862		GLADE SPRINGS RESORT	WV STATE AUDITOR C		
2024/02/000351	08/31/2023	API	116.00	VND 016012 IN 2023863		GLADE SPRINGS RESORT	WV STATE AUDITOR C		
2024/02/000351	08/31/2023	API	116.00	VND 016012 IN 2023864		GLADE SPRINGS RESORT	WV STATE AUDITOR C		
2024/02/000351	08/31/2023	API	10.87	VND 999998 IN 2023844		PCARD ONE TIME PAY	JIMMY JOHNS 1255		
2024/02/000358	08/31/2023	API	188.70	VND 037056 IN 2024105		ENTERPRISE RENTACAR	ENTERPRISE RENT-A-		
2024/04/000163	10/31/2023	API	98.00	VND 999998 IN 2024740		PCARD ONE TIME PAY	CACAPON RESORT LPM		
2024/05/000038	11/03/2023	API	132.31	VND 019002 IN TJ/1123		TRICIA JACKSON	MILEAGE REIMBURSEM		88809
2024/05/000098	11/16/2023	API	284.93	VND 019002 IN TJ111623		TRICIA JACKSON	WORKFORCE DEVELOP		88868
2024/05/000143	11/30/2023	API	120.04	VND 037060 IN 2024986		HAMPTON INN	T JACKSON (11/13 -		
2024/07/000119	01/23/2024	API	121.00	VND 019002 IN TJ1/2024		TRICIA JACKSON	PER DIEM CCAWV 202		89202
2024/07/000119	01/26/2024	API	440.46	VND 019002 IN TJTRAVEL1/2024		TRICIA JACKSON	MILEAGE REIMBURSEM		89202
2024/07/000119	01/23/2024	API	121.00	VND 020073 IN JK1/2024		JENNIFER KROUSE	PER DIEM CCAWV 202		89182
2024/07/000119	01/23/2024	API	85.00	VND 020073 IN JK2/2024		JENNIFER KROUSE	WVACO CONF OF COUN		89182
2024/07/000160	01/31/2024	API	556.00	VND 014012 IN 2025960		EMBASSY SUITES	T. JACKSON - CCAWV		
2024/07/000160	01/31/2024	API	718.69	VND 014012 IN 2025961		EMBASSY SUITES	J. KROUSE - CCAWV		
2024/08/000189	02/29/2024	API	-82.64	VND 014012 IN 2026257		EMBASSY SUITES	J KROUSE - CCAWV C		
2024/08/000189	02/29/2024	API	596.00	VND 014012 IN 2026258		EMBASSY SUITES	J KROUSE - WVACO C		
2024/09/000026	03/04/2024	API	562.50	VND 023001 IN TRAVEL/MAR2024		BESSIE NELSON	MUNIS USER CONFERE		89335

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001.401.GG.421400.			TRAVEL					
2024/11/000036	05/06/2024 API	207.50	VND 023001 IN 2026678		BESSIE NELSON	PER DIEM - MUNIS U		89641
001.401.GG.421800.			POSTAGE					
		250	700	648.73	.00	.00	51.27	92.7%
2024/01/000269	07/01/2023 BUC	250.00	REF		ORIGINAL BUDGET 2024			
2024/02/000263	08/28/2023 API	34.71	VND 015002 IN 8-209-12328		FEDEX	FEDEX SERVICE CIND		88445
2024/02/000263	08/28/2023 API	54.76	VND 015002 IN 8-216-34521		FEDEX	FEDEX SERVICE CIND		88445
2024/06/000131	12/31/2023 API	9.88	VND 025011 IN 2025774		US POSTAL SERVICE	USPS PO 3474760885		
2024/07/000155	01/31/2024 API	39.50	VND 025011 IN 2025673		US POSTAL SERVICE	USPS PO 3474760885		
2024/10/000038	04/02/2024 API	509.88	VND 015002 IN 845026981		FEDEX	ACCOUNT NUMBER 242		89520
2024/11/000099	05/16/2024 BUA	450.00	REF IBR025		IBR-025			
001.401.GG.422000.			ADV/LG PUB					
		6,000	6,000	3,518.39	89.56	.00	2,481.61	58.6%
2024/01/000248	07/31/2023 API	61.62	VND 019012 IN 63198/63199		SPIRIT OF JEFFERSON	LEGAL CLASSIFIED -		
2024/01/000269	07/01/2023 BUC	6,000.00	REF		ORIGINAL BUDGET 2024			
2024/02/000196	08/15/2023 API	22.22	VND 019012 IN 63663		SPIRIT OF JEFFERSON	LEGAL CLASSIFIED		88427
2024/02/000263	08/22/2023 API	61.62	VND 019012 IN 63746		SPIRIT OF JEFFERSON	LEGAL ADD		88461
2024/02/000263	08/22/2023 API	22.22	VND 019012 IN 63848		SPIRIT OF JEFFERSON	LEGAL CLASSIFIED		88461
2024/02/000374	08/04/2023 APM	53.42	VND 019012 IN 63485		SPIRIT OF JEFFERSON	LEGAL CLASSIFIED		
2024/03/000253	09/27/2023 API	48.90	VND 019012 IN 64178		SPIRIT OF JEFFERSON	LEGAL ADD		88645
2024/04/000058	10/04/2023 API	43.58	VND 019012 IN 64254		SPIRIT OF JEFFERSON	LEGAL AD		88677
2024/04/000149	10/30/2023 API	934.86	VND 019012 IN 64568		SPIRIT OF JEFFERSON	FINANCIAL STATEMEN		88783
2024/06/000110	12/28/2023 API	55.06	VND 019012 IN 65145		SPIRIT OF JEFFERSON	LEGAL CLASSIFIED/J		89047
2024/07/000089	01/17/2024 API	305.80	VND 019012 IN 65162		SPIRIT OF JEFFERSON	LEGAL AD-INTERIM C		89143
2024/07/000089	01/18/2024 API	50.14	VND 019012 IN 65418		SPIRIT OF JEFFERSON	LEGAL ADD-BPZ		89143
2024/07/000155	01/31/2024 API	80.00	VND 999998 IN 2025707		PCARD ONE TIME PAY	INTERIM CO. ADMIN		
2024/08/000166	02/20/2024 API	66.54	VND 019012 IN BORE-NOTICE		SPIRIT OF JEFFERSON	BORE NOTICE TY 202		89321
2024/09/000026	03/04/2024 API	59.98	VND 019012 IN 65973		SPIRIT OF JEFFERSON	LEGL CLASSIFIED-PU		89362
2024/09/000121	03/21/2024 API	33.74	VND 019012 IN 66128		SPIRIT OF JEFFERSON	LEGAL CLASSIFIED J		89455
2024/09/000121	03/21/2024 API	33.74	VND 019012 IN 66127		SPIRIT OF JEFFERSON	NOTICE TO APPOINT		89455
2024/09/000121	03/21/2024 API	56.70	VND 019012 IN 6126		SPIRIT OF JEFFERSON	NOTICE TO APPOINT		89455
2024/09/000152	03/31/2024 API	44.91	VND 999998 IN 2026858		PCARD ONE TIME PAY	INDEED-CA AD		
2024/10/000013	04/01/2024 API	43.58	VND 019012 IN 66295		SPIRIT OF JEFFERSON	3/20 LEGAL ADD-HIS		89494
2024/10/000013	04/01/2024 API	63.26	VND 019012 IN 66294		SPIRIT OF JEFFERSON	3/20 LEGAL AD-CTUB		89494
2024/10/000013	04/01/2024 API	59.98	VND 019012 IN 66293		SPIRIT OF JEFFERSON	3/20 LEGAL AD-BLDG		89494
2024/10/000013	04/01/2024 API	117.38	VND 019012 IN 66296		SPIRIT OF JEFFERSON	3/20 LEGAL AD-JCPC		89494
2024/10/000073	04/08/2024 API	1,109.58	VND 019012 IN 66349		SPIRIT OF JEFFERSON	LEVY ESTIMATE FY24		89579
2024/12/000043	06/04/2024 API	29.58	VND 019012 IN 67071		SPIRIT OF JEFFERSON	LEGAL AD-PUBLIC HE		89840
2024/12/000043	06/04/2024 API	59.98	VND 019012 IN 67070		SPIRIT OF JEFFERSON	LEGAL AD-PUBLIC HE		89840

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001.401.GG.422100.					TRNG/ EDUC					
			7,500		7,500	3,384.00	.00	.00	4,116.00	45.1%
2024/01/000243	07/31/2023	API	250.00	VND	012029 IN 2023472		CCAWV CO COMM ASSOC	CCAWV TRAINING - T		
2024/01/000243	07/31/2023	API	250.00	VND	012029 IN 2023473		CCAWV CO COMM ASSOC	CCAWV TRAINING - J		
2024/01/000243	07/31/2023	API	250.00	VND	012029 IN 2023474		CCAWV CO COMM ASSOC	CCAWV TRAINING - M		
2024/01/000243	07/31/2023	API	250.00	VND	012029 IN 2023475		CCAWV CO COMM ASSOC	CCAWV TRAINING - C		
2024/01/000269	07/01/2023	BUC	7,500.00	REF			ORIGINAL BUDGET 2024			
2024/06/000127	12/31/2023	API	1,199.00	VND	029123 IN 2025268		TYLER TECHNOLOGIES	B. NELSON - TYLER		
2024/07/000119	01/23/2024	API	400.00	VND	012029 IN TJ1/2024		CCAWV CO COMM ASSOC	CCAWV LEGISLATIVE		89161
2024/08/000166	02/09/2024	API	235.00	VND	032021 IN 3751		WVACO	2024 CONF OF COUNT		89330
2024/09/000152	03/31/2024	API	275.00	VND	037192 IN 2026859		WV TREASURY	WV AUDITOR TRAIN		
2024/09/000152	03/31/2024	API	275.00	VND	037192 IN 2026860		WV TREASURY	WV AUDITOR TRAIN		
001.401.GG.422200.					DUES SBSCR					
			13,015		18,015	17,919.00	.00	.00	96.00	99.5%
2024/01/000212	07/01/2023	GRV	6,500.00	REF	FY23PP			REV FY23 PREPAIDS		
2024/01/000269	07/01/2023	BUC	13,015.00	REF				ORIGINAL BUDGET 2024		
2024/02/000196	08/15/2023	API	595.00	VND	037489 IN 300220816		GFOA GOVERNMENT FINA	M. ZONGELLI ANNUAL		88416
2024/04/000163	10/31/2023	API	2,148.00	VND	999998 IN 2024739		PCARD ONE TIME PAY	INSTRUMENTL- softw		
2024/05/000134	11/30/2023	API	3,900.00	VND	012029 IN 6003		CCAWV CO COMM ASSOC	CCAWV ASSOC MEMBER		88898
2024/10/000151	04/30/2024	API	4,776.00	VND	037053 IN 2026936		GOTO.COM	GOTOCOM ANNUAL SUB		
2024/12/000037	06/06/2024	BUA	5,000.00	REF	IBR-29			IBR-029		
001.401.GG.422300.					PROF SVCS					
			70,350		109,350	100,829.27	37,946.32	.00	8,520.73	92.2%
2024/01/000003	07/01/2023	API	900.00	VND	022192 IN JCC072023		MILLENIUM INS GROUP	HRA ADMINISTRATION		88143
2024/01/000054	07/06/2023	API	250.00	VND	022192 IN WRAP72023		MILLENIUM INS GROUP	WRAP DOCUENT FOR F		88240
2024/01/000054	07/05/2023	API	8,145.20	VND	027112 IN JULY 2022		WILLIAM F. ROHRBAUGH	JULY 2022 LEGAL SE		88249
2024/01/000054	07/05/2023	API	1,091.20	VND	027112 IN AUG 2022		WILLIAM F. ROHRBAUGH	AUG 2022 LEGAL SER		88249
2024/01/000054	07/05/2023	API	2,507.30	VND	027112 IN SEPT 2022		WILLIAM F. ROHRBAUGH	SEPT 2022 LEGAL SE		88249
2024/01/000054	07/05/2023	API	3,636.20	VND	027112 IN OCT 2022		WILLIAM F. ROHRBAUGH	OCT 2022 LEGAL SER		88249
2024/01/000054	07/05/2023	API	7,018.30	VND	027112 IN NOV 2022		WILLIAM F. ROHRBAUGH	NOV 2022 LEGAL SER		88249
2024/01/000054	07/05/2023	API	4,835.20	VND	027112 IN DEC 2022		WILLIAM F. ROHRBAUGH	DEC 2022 LEGAL SER		88249
2024/01/000054	07/05/2023	API	443.20	VND	027112 IN JAN 2023		WILLIAM F. ROHRBAUGH	JAN 2023 LEGAL SER		88249
2024/01/000054	07/05/2023	API	4,411.70	VND	027112 IN FEB 2023		WILLIAM F. ROHRBAUGH	FEB 2023 LEGAL SER		88249
2024/01/000054	07/05/2023	API	2,279.20	VND	027112 IN MAR 2023		WILLIAM F. ROHRBAUGH	MARCH 2023 LEGAL S		88249
2024/01/000054	07/05/2023	API	121.20	VND	027112 IN APRIL 2023		WILLIAM F. ROHRBAUGH	APRIL 2023 LEGAL S		88249
2024/01/000054	07/05/2023	API	282.30	VND	027112 IN MAY 2023		WILLIAM F. ROHRBAUGH	MAY 2023 LEGAL SER		88249
2024/01/000054	07/05/2023	API	1,207.60	VND	027112 IN JUNE 2023		WILLIAM F. ROHRBAUGH	JUNE 2023 LEGAL SE		88249
2024/01/000188	07/26/2023	API	810.00	VND	017085 IN 31777		COX HOLLIDA YOUNG PL	CPA SVS		88324
2024/01/000195	07/31/2023	GEN	-7,176.00	REF	CRT			CASH RCT 63541 CHGRD WRG ACCT		
2024/01/000201	07/31/2023	API	126.65	VND	010172 IN CBR7/23		AMERIFLEX	ADMINISTRATIVE COB		88362
2024/01/000205	07/31/2023	API	195.00	VND	010172 IN CBRREN7/23		AMERIFLEX	ANNUAL COBRA RENEW		88407
2024/01/000261	07/01/2023	GEN	-35,978.60	REF	CRT AP			FY 23 INVOICES ROHBRAUGH		
2024/01/000269	07/01/2023	BUC	70,350.00	REF				ORIGINAL BUDGET 2024		
2024/02/000003	08/01/2023	API	900.00	VND	022192 IN JCC82023		MILLENIUM INS GROUP	HRA ADMINISTRATION		88303

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001.401.GG.422300.				PROF SVCS					
2024/02/000135	08/04/2023	API		53.42	VND 019012 IN 63485		SPIRIT OF JEFFERSON	LEGAL CLASSIFIED	88392
2024/02/000196	08/17/2023	API		126.65	VND 010172 IN CBR8/23		AMERIFLEX	ADMINISTRATIVE COB	88407
2024/02/000263	08/23/2023	API		8,325.00	VND 029123 IN 045-430810		TYLER TECHNOLOGIES	TYLER TRAINING	88466
2024/02/000369	08/23/2023	APM		-8,325.00	VND 029123 IN 045-430810		TYLER TECHNOLOGIES	TYLER TRAINING	
2024/02/000374	08/04/2023	APM		-53.42	VND 019012 IN 63485		SPIRIT OF JEFFERSON	LEGAL CLASSIFIED	
2024/03/000003	09/01/2023	API		900.00	VND 022192 IN JCC92023		MILLENIUM INS GROUP	HRA ADMINISTRATION	88422
2024/03/000036	09/01/2023	API		1,422.00	VND 022099 IN 2210		MAZZITTI & SULL EAP	QUARTERLY EAP SVCS	88495
2024/03/000036	09/05/2023	API		5,737.28	VND 025104 IN 1403		PROGRESSIVE PRINTING	AMBO FEE MAILINGS	88497
2024/03/000082	09/08/2023	API		126.65	VND 010172 IN CBR9/23		AMERIFLEX	ADMINISTRATION COB	88505
2024/03/000142	09/19/2023	API		2,732.00	VND 011093 IN 975072		BEST BEST & KRIEGER	CABLE FRANCISE REN	88546
2024/03/000142	09/13/2023	API		2,076.00	VND 017085 IN 31945		COX HOLLIDA YOUNG PL	ACCOUNTING SERVICE	88547
2024/03/000142	09/13/2023	API		42.70	VND 017126 IN G3752816		HIRERIGHT	BACKGROUND SERVICE	88553
2024/03/000382	09/01/2023	APM		-1,422.00	VND 022099 IN 2210		MAZZITTI & SULL EAP	QUARTERLY EAP SVCS	
2024/04/000006	10/01/2023	API		900.00	VND 022192 IN JCC102023		MILLENIUM INS GROUP	HRA ADMINISTRATION	88523
2024/04/000085	10/10/2023	API		126.65	VND 010172 IN CBR10/23		AMERIFLEX	ADMINISTRATION COB	88690
2024/04/000117	10/18/2023	API		942.50	VND 017085 IN 32052		COX HOLLIDA YOUNG PL	PROF ACCOUNTING SV	88718
2024/04/000117	10/18/2023	API		3,500.00	VND 017085 IN 32053		COX HOLLIDA YOUNG PL	PROF SERVICES - FI	88718
2024/05/000003	11/01/2023	API		900.00	VND 022192 IN JCC112023		MILLENIUM INS GROUP	HRA ADMINISTRATION	88737
2024/05/000069	11/08/2023	API		126.65	VND 010172 IN CBR11/23		AMERIFLEX	ADMINISTRATION COB	88819
2024/05/000069	11/08/2023	API		4,292.00	VND 017085 IN 32189		COX HOLLIDA YOUNG PL	CPA SVCS - OCT 202	88821
2024/05/000098	11/16/2023	API		1,791.80	VND 032054 IN 3211		WENDI L. WATSON	JCV-PCPC CC-19-202	88870
2024/06/000003	12/01/2023	API		900.00	VND 022192 IN JCC122023		MILLENIUM INS GROUP	HRA ADMINISTRATION	88828
2024/06/000015	12/04/2023	API		1,422.00	VND 022099 IN 2522		MAZZITTI & SULL EAP	QUARTERLY INVOICE	88912
2024/06/000037	12/11/2023	API		126.65	VND 010172 IN CBR12/23		AMERIFLEX	ADMINISTRATION COB	88941
2024/06/000094	12/20/2023	API		475.00	VND 017085 IN 32272		COX HOLLIDA YOUNG PL	ACCOUNTING SVS NOV	88999
2024/06/000114	12/26/2023	API		1,814.33	VND 017085 IN 32319		COX HOLLIDA YOUNG PL	PROF.SVS 12/1-12/1	89065
2024/06/000134	12/04/2023	APM		-1,422.00	VND 022099 IN 2522		MAZZITTI & SULL EAP	QUARTERLY INVOICE	
2024/07/000042	01/03/2024	API		900.00	VND 022192 IN JCC12024		MILLENIUM INS GROUP	HRA ADMINISTRATION	89078
2024/07/000089	01/10/2024	API		126.65	VND 010172 IN CBR1/24		AMERIFLEX	AMERIFLEX COBRA AD	89121
2024/07/000089	01/10/2024	API		853.18	VND 012305 IN HRA2024032		CARRIE ORR	EMPLOYEE HRA DEDUC	89125
2024/07/000116	01/10/2024	APM		-853.18	VND 012305 IN HRA2024032		CARRIE ORR	RSEMENT	
2024/07/000119	01/26/2024	API		41.85	VND 017126 IN G3824538		HIRERIGHT	JCDA-M.WALKER BCKG	89174
2024/08/000006	02/01/2024	API		900.00	VND 022192 IN JCC22024		MILLENIUM INS GROUP	HRA ADMINISTRATION	89136
2024/08/000056	02/02/2024	API		2,543.63	VND 017085 IN 32443		COX HOLLIDA YOUNG PL	PROF. SVCS. 1/1-1/	89215
2024/08/000058	02/02/2024	API		958.00	VND 011093 IN 676742		BEST BEST & KRIEGER	CABLE FRANCHISE RE	89211
2024/08/000058	02/02/2024	API		243.00	VND 011093 IN 976742		BEST BEST & KRIEGER	CABLE FRANCHISE RE	89211
2024/08/000112	02/09/2024	API		126.65	VND 010172 IN CBR2/24		AMERIFLEX	ADMINISTRATION COB	89254
2024/08/000113	02/09/2024	API		135.00	VND 011093 IN 987138		BEST BEST & KRIEGER	CABLE FRANCHISE RE	89257
2024/09/000007	03/01/2024	API		900.00	VND 022192 IN JCC32024		MILLENIUM INS GROUP	HRA Administration	89314
2024/09/000026	03/01/2024	API		3,956.75	VND 017085 IN 32581		COX HOLLIDA YOUNG PL	ASSIST BUDGET DIRE	89339
2024/09/000026	03/01/2024	API		5,000.00	VND 017085 IN 32477		COX HOLLIDA YOUNG PL	FY23 FINANCIAL STA	89339
2024/09/000026	03/01/2024	API		2,422.50	VND 017085 IN 32478		COX HOLLIDA YOUNG PL	FY23 FINANCIAL STA	89339
2024/09/000076	03/08/2024	API		126.65	VND 010172 IN CBR3/24		AMERIFLEX	AMERIFLEX COBRA AD	89374
2024/09/000121	03/18/2024	API		7,500.00	VND 017085 IN 32651		COX HOLLIDA YOUNG PL	06/23 COMPILED FIN	89436
2024/09/000121	03/18/2024	API		4,413.63	VND 017085 IN 62346		COX HOLLIDA YOUNG PL	FY25 BUDGET PREP 2	89436
2024/10/000038	04/03/2024	API		126.65	VND 010172 IN CBR4/24		AMERIFLEX	AMERIFLEX COBRA AD	89505

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001.401.GG.422300.				PROF SVCS					
2024/10/000073	04/08/2024	API	1,663.49	VND 017085 IN 32847			COX HOLLIDA YOUNG PL	FY25 BUDGET ASSIT.	89560
2024/11/000006	05/01/2024	API	900.00	VND 022192 IN JCC52024			MILLENIUM INS GROUP	HRA ADMINISTRATION	89574
2024/11/000062	05/01/2024	API	126.65	VND 010172 IN CBR5/24			AMERIFLEX	ADMINISTRATION COB	89673
2024/11/000084	05/17/2024	CRP	-5,737.28	REF 402			REIMB CO FOR	AMB FUND EXPENSE	
2024/11/000099	05/16/2024	BUA	5,000.00	REF IBR025			IBR-025		
2024/11/000100	05/15/2024	API	9,000.00	VND 017085 IN 33116			COX HOLLIDA YOUNG PL	COMPILE FIN.STATEM	89711
2024/11/000100	05/15/2024	API	2,866.62	VND 017085 IN 33117			COX HOLLIDA YOUNG PL	FY25 BUDGET ASSIST	89711
2024/12/000003	06/01/2024	API	900.00	VND 022192 IN JCC62024			MILLENIUM INS GROUP	HRA ADMINISTRATION	89693
2024/12/000043	06/05/2024	API	126.65	VND 010172 IN CBR6/24			AMERIFLEX	ADMINISTRATION COB	89825
2024/12/000068	06/13/2024	API	473.60	VND 014110 IN 4290			ELSS EXECUTIVE	SS VS STADIG-DEPOS	89859
2024/12/000068	06/14/2024	API	2,133.38	VND 017085 IN 33229			COX HOLLIDA YOUNG PL	FINAL BILL-BUDGET	89856
2024/12/000068	06/13/2024	API	23.10	VND 017126 IN G3915487			HIRERIGHT	BACKGROUND SVCS-SU	89867
2024/12/000092	06/24/2024	API	3,892.20	VND 027112 IN 2027424			WILLIAM F. ROHRBAUGH	JUL 2023 LEGAL SER	89926
2024/12/000092	06/24/2024	API	9,519.10	VND 027112 IN 2027425			WILLIAM F. ROHRBAUGH	AUG 2023 LEGAL SER	89926
2024/12/000092	06/24/2024	API	6,294.30	VND 027112 IN 2027426			WILLIAM F. ROHRBAUGH	SEP 2023 LEGAL SER	89926
2024/12/000092	06/24/2024	API	3,087.90	VND 027112 IN 2027427			WILLIAM F. ROHRBAUGH	OCT 2023 LEGAL SER	89926
2024/12/000092	06/24/2024	API	6,212.10	VND 027112 IN 2027428			WILLIAM F. ROHRBAUGH	NOV 2023 LEGAL SER	89926
2024/12/000092	06/24/2024	API	1,122.90	VND 027112 IN 2027429			WILLIAM F. ROHRBAUGH	DEC 2023 LEGAL SER	89926
2024/12/000092	06/24/2024	API	1,761.00	VND 027112 IN 2027430			WILLIAM F. ROHRBAUGH	JAN 2024 LEGAL SER	89926
2024/12/000092	06/24/2024	API	1,362.30	VND 027112 IN 2027431			WILLIAM F. ROHRBAUGH	APR 2024 LEGAL SER	89926
2024/12/000092	06/24/2024	API	80.00	VND 027112 IN 2027432			WILLIAM F. ROHRBAUGH	MAY 2024 LEGAL SER	89926
2024/12/000092	06/21/2024	API	197.23	VND 038330 IN 278437			SARGENT'S COURT REPO	Polk VS JCC-transc	89921
2024/12/000092	06/25/2024	API	760.56	VND 038330 IN 1816470			SARGENT'S COURT REPO	POLK V. JCC - MAY	89921
2024/12/000115	06/28/2024	BUA	34,000.00	REF IBR#38			IBR #FY24-038		
001.401.GG.422301.				HRA ACCT					
			210,000	210,000	172,357.53	15,375.33	.00	37,642.47	82.1%
2024/01/000269	07/01/2023	BUC	210,000.00	REF			ORIGINAL BUDGET 2024		
2024/02/000263	08/24/2023	API	3,250.00	VND 015033 IN HRA202384			RONALD FLETCHER	HRA EMPLOYEE DEDUC	88458
2024/02/000263	08/24/2023	API	305.82	VND 022137 IN HRA2023085			MICHAEL MONAGHAN	HRA EMPLOYEE DEDUC	88454
2024/02/000263	08/24/2023	API	202.34	VND 032198 IN HRA2023086			ADAM WARD	HRA EMPLOYEE DEDUC	88431
2024/03/000082	09/08/2023	API	5,250.00	VND 022137 IN HRA2024002			MICHAEL MONAGHAN	Employee HRA Deduc	88522
2024/03/000082	09/08/2023	API	2,688.09	VND 034011 IN HRA2024001			NEIL ZAHRADNIK	Employee HRA Deduc	88525
2024/03/000206	09/22/2023	API	5,250.00	VND 017151 IN HRA2024003			MATTHEW HARVEY	EMPLOYEE HRA DEDUC	88599
2024/04/000085	10/10/2023	API	1,511.62	VND 011236 IN HRA2024006			SHANNON BURLETT	EMPLOYEE HRA DEDUC	88703
2024/04/000085	10/10/2023	API	1,952.70	VND 013132 IN HRA2024005			CYNTHIA DANNER	EMPLOYEE HRA DEDUC	88693
2024/04/000085	10/10/2023	API	5,250.00	VND 013149 IN HRA2024004			DUANE DUNN	EMPLOYEE HRA DEDUC	88694
2024/04/000085	10/10/2023	API	2,275.27	VND 020049 IN HRA2024007			KATHRYN KING	EMPLOYEE HRA DEDUC	88699
2024/04/000085	10/10/2023	API	2,674.44	VND 037724 IN HRA2024008			AUTUMN ULSH	EMPLOYEE HRA DEDUC	88691
2024/04/000149	10/25/2023	API	1,199.00	VND 011211 IN HRA2024009			LORI BROWN	EMPLOYEE HRA DEDUC	88774
2024/04/000149	10/25/2023	API	2,829.24	VND 012289 IN HRA2024011			SAMANTHA COMBS	EMPLOYEE HRA DEDUC	88782
2024/04/000149	10/25/2023	API	275.51	VND 022159 IN HRA2024012			JASON MICKEY	EMPLOYEE HRA DEDUC	88772
2024/04/000149	10/25/2023	API	683.07	VND 023009 IN HRA2024010			MORGAN NICK	EMPLOYEE HRA DEDUC	88775
2024/04/000149	10/25/2023	API	5,250.00	VND 028254 IN HRA2024013			WENDY SCHUTZ	EMPLOYEE HRA DEDUC	88786
2024/04/000149	10/25/2023	API	604.95	VND 028296 IN HRA2014014			EVELYN STEPHENSON	EMPLOYEE HRA DEDUC	88768

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001.401.GG.422301.					HRA ACCT				
2024/05/000096	11/08/2023	API		77.03	VND 012289	IN HRA2024015	SAMANTHA COMBS	EMPLOYEE HRA DEDUC	88864
2024/05/000096	11/08/2023	API		322.89	VND 022215	IN HRA2024016	MICHELLE EVERS	EMPLOYEE HRA DEDUC	88860
2024/05/000098	11/08/2023	API		2,575.56	VND 037724	IN HRA2024017	AUTUMN ULSH	EMPLOYEE HRA DEDUC	88840
2024/05/000119	11/27/2023	API		45.96	VND 017157	IN HRA2024020	MARION A. HAZEL	EMPLOYEE HRA DEDUC	88882
2024/05/000119	11/27/2023	API		3,141.51	VND 022215	IN HRA2024019	MICHELLE EVERS	EMPLOYEE HRA DEDUC	88883
2024/05/000119	11/27/2023	API		3,572.11	VND 023009	IN HRA2024018	MORGAN NICK	EMPLOYEE HRA DEDUC	88884
2024/05/000134	11/27/2023	API		2,343.73	VND 012289	IN HRA2024021	SAMANTHA COMBS	EMPLOYEE HRA DEDUC	88921
2024/06/000068	12/11/2023	API		4,634.86	VND 022217	IN HRA2024023	MONICA ANDERSON	EMPLOYEE HRA DEDUC	88976
2024/06/000068	12/11/2023	API		1,995.91	VND 028327	IN HRA2024022	LUKE SEIGFRIED	EMPLOYEE HRA DEDUC	88975
2024/07/000042	01/03/2024	API		171.62	VND 011236	IN HRA2024024	SHANNON BURLETT	EMPLOYEE HRA DEDUC	89090
2024/07/000042	01/03/2024	API		1,683.92	VND 017094	IN HRA2024028	TAMMY MOBLEY	EMPLOYEE HRA DEDUC	89092
2024/07/000042	01/03/2024	API		1,630.22	VND 020049	IN HRA2024026	KATHRYN KING	EMPLOYEE HRA DEDUC	89075
2024/07/000042	01/03/2024	API		4,449.16	VND 021039	IN HRA2024030	NICOLE NOBREGA	EMPLOYEE HRA DEDUC	89082
2024/07/000042	01/03/2024	API		1,520.07	VND 022159	IN HRA2024027	JASON MICKEY	EMPLOYEE HRA DEDUC	89074
2024/07/000042	01/03/2024	API		330.00	VND 022215	IN HRA2024025	MICHELLE EVERS	EMPLOYEE HRA DEDUC	89077
2024/07/000042	01/03/2024	API		986.18	VND 023009	IN HRA2024029	MORGAN NICK	EMPLOYEE HRA DEDUC	89079
2024/07/000042	01/03/2024	API		3,810.77	VND 029106	IN HRA2024031	MARY K THOMPSON	EMPLOYEE HRA DEDUC	89076
2024/07/000089	01/10/2024	API		2,236.50	VND 028010	IN HRA2024033	MALLORY SODERLUND	EMPLOYEE HRA DEDUC	89135
2024/07/000116	01/10/2024	APM		853.18	VND 012305	IN HRA2024032	CARRIE ORR	EMPLOYEE HRA DEDUC	
2024/07/000119	01/10/2024	API		2,250.50	VND 011236	IN HRA2024034	SHANNON BURLETT	EMPLOYEE HRA DEDUC	89192
2024/07/000119	01/10/2024	API		4,546.67	VND 022095	IN HRA2024035	RYAN MILBOURNE	EMPLOYEE HRA DEDUC	89190
2024/08/000049	02/05/2024	API		5,250.00	VND 010165	IN HRA2024038	STEPHEN S ALLEN	EMPLOYEE HRA DEDUC	89244
2024/08/000049	02/05/2024	API		400.94	VND 012011	IN HRA2024040	REBECCA CHALK	EMPLOYEE HRA DEDUC	89234
2024/08/000049	02/05/2024	API		5,250.00	VND 016093	IN HRA2024036	RHONDA GREENHOLTZ	EMPLOYEE HRA DEDUC	89236
2024/08/000049	02/05/2024	API		205.56	VND 017157	IN HRA2024039	MARION A. HAZEL	EMPLOYEE HRA DEDUC	89229
2024/08/000049	02/05/2024	API		4,842.24	VND 025083	IN HRA2024037	ALICE N PAINTER	EMPLOYEE HRA DEDUC	89210
2024/08/000166	02/23/2024	API		2,628.97	VND 017013	IN HRA2024042	AMANDA KEMP	EMPLOYEE HRA DEDUC	89299
2024/08/000166	02/20/2024	API		1,085.48	VND 022091	IN HRA2024041	VICTORIA MYERS	EMPLOYEE HRA DEDUC	89325
2024/09/000026	03/01/2024	API		8,748.65	VND 011175	IN HRA2024043	JENNIFER M BROCKMAN	EMPLOYEE HRA DEDUC	89348
2024/09/000026	03/01/2024	API		1,316.26	VND 011236	IN HRA2024044	SHANNON BURLETT	EMPLOYEE HRA DEDUC	89360
2024/09/000026	03/01/2024	API		3,219.62	VND 028010	IN HRA2024045	MALLORY SODERLUND	EMPLOYEE HRA DEDUC	89350
2024/09/000101	03/12/2024	API		273.48	VND 022215	IN HRA2024046	MICHELLE EVERS	EMPLOYEE HRA DEDUC	89425
2024/09/000121	03/12/2024	API		5,250.00	VND 011229	IN HRA2024050	RUSSELL BURGESS	EMPLOYEE HRA DEDUC	89454
2024/09/000121	03/12/2024	API		344.85	VND 013132	IN HRA2024047	CYNTHIA DANNER	EMPLOYEE HRA DEDUC	89437
2024/09/000121	03/12/2024	API		2,554.52	VND 017013	IN HRA2024048	AMANDA KEMP	EMPLOYEE HRA DEDUC	89430
2024/09/000121	03/12/2024	API		1,183.03	VND 017094	IN HRA2024051	TAMMY MOBLEY	EMPLOYEE HRA DEDUC	89457
2024/09/000121	03/12/2024	API		177.00	VND 022215	IN HRA2024049	MICHELLE EVERS	EMPLOYEE HRA DEDUC	89448
2024/09/000121	03/12/2024	API		5,039.89	VND 029057	IN HRA2024052	VINCENT TIONG	EMPLOYEE HRA DEDUC	89460
2024/10/000038	04/03/2024	API		304.30	VND 015086	IN HRA2024053	MARGARET GAINEY	EMPLOYEE HRA DEDUC	89533
2024/10/000038	04/03/2024	API		522.57	VND 017097	IN HRA2024056	JENNILEE HARTMAN	EMPLOYEE HRA DEDUC	89532
2024/10/000038	04/03/2024	API		800.84	VND 021039	IN HRA2024054	NICOLE NOBREGA	EMPLOYEE HRA DEDUC	89535
2024/10/000038	04/03/2024	API		5,938.28	VND 021078	IN HRA2024055	DEBBIE LOWE	EMPLOYEE HRA DEDUC	89514
2024/10/000073	04/03/2024	API		1,229.18	VND 011143	IN HRA2024059	APRIL BLAKER	EMPLOYEE HRA DEDUC	89558
2024/10/000073	04/03/2024	API		1,474.42	VND 012305	IN HRA2024058	CARRIE ORR	EMPLOYEE HRA DEDUC	89559
2024/10/000073	04/03/2024	API		312.86	VND 017157	IN HRA2024060	MARION A. HAZEL	EMPLOYEE HRA DEDUC	89572
2024/10/000073	04/03/2024	API		566.41	VND 022159	IN HRA2024057	JASON MICKEY	EMPLOYEE HRA DEDUC	89566

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			ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
001.401.GG.422301.				HRA ACCT					
2024/10/000097	04/19/2024	API	2,334.73	VND 028001 IN HRA2024061		KELSEY STIPANOVIC	EMPLOYEE HRA DEDUC	89600	
2024/10/000132	04/29/2024	API	15.33	VND 015087 IN HRA2024062		DOUGLAS H FLETCHER	EMPLOYEE HRA DEDUC	89646	
2024/11/000036	05/01/2024	API	310.74	VND 011247 IN HRA2024064		BRITTNI FLETCHER	EMPLOYEE HRA DEDUC	89642	
2024/11/000036	05/01/2024	API	498.08	VND 022159 IN HRA2024063		JASON MICKEY	EMPLOYEE HRA DEDUC	89655	
2024/11/000080	05/13/2024	API	227.23	VND 012011 IN HRA2024066		REBECCA CHALK	EMPLOYEE HRA DEDUC	89728	
2024/11/000080	05/13/2024	API	53.39	VND 017155 IN HRA2024065		REBECCA HALL	EMPLOYEE HRA DEDUC	89729	
2024/11/000141	05/24/2024	API	4,572.39	VND 011229 IN HRA2024070		RUSSELL BURGESS	EMPLOYEE HRA DEDUC	89805	
2024/11/000141	05/24/2024	API	60.78	VND 015086 IN HRA2024068		MARGARET GAINEY	EMPLOYEE HRA DEDUC	89792	
2024/11/000141	05/24/2024	API	1,986.46	VND 015087 IN HRA2024069		DOUGLAS H FLETCHER	EMPLOYEE HRA DEDUC	89773	
2024/11/000141	05/24/2024	API	1,959.91	VND 016103 IN HRA2024067		TONY GAINEY	EMPLOYEE HRA DEDUC	89812	
2024/11/000141	05/24/2024	API	1,413.41	VND 025044 IN HRA2024071		JEFFREY POLCZYNSKI	EMPLOYEE HRA DEDUC	89788	
2024/12/000043	06/05/2024	API	2,093.39	VND 032198 IN HRA2024072		ADAM WARD	EMPLOYEE HRA DEDUC	89824	
2024/12/000068	06/12/2024	API	3,328.85	VND 011165 IN HRA2024074		KATRINA CLARK	EMPLOYEE HRA DEDUC	89874	
2024/12/000068	06/12/2024	API	1,586.87	VND 011211 IN HRA2024073		LORI BROWN	EMPLOYEE HRA DEDUC	89875	
2024/12/000068	06/13/2024	API	820.47	VND 011247 IN HRA2024075		BRITTNI FLETCHER	EMPLOYEE HRA DEDUC	89847	
2024/12/000068	06/13/2024	API	366.55	VND 022159 IN HRA2024076		JASON MICKEY	EMPLOYEE HRA DEDUC	89869	
2024/12/000092	06/21/2024	API	259.92	VND 012311 IN HRA2024080		CHERI VEST	EMPLOYEE HRA DEDUC	89900	
2024/12/000092	06/21/2024	API	2,173.49	VND 017094 IN HRA2024079		TAMMY MOBLEY	EMPLOYEE HRA DEDUC	89923	
2024/12/000092	06/21/2024	API	951.37	VND 020049 IN HRA2024078		KATHRYN KING	EMPLOYEE HRA DEDUC	89912	
2024/12/000092	06/21/2024	API	743.08	VND 028001 IN HRA2024077		KELSEY STIPANOVIC	EMPLOYEE HRA DEDUC	89913	
2024/12/000120	06/28/2024	API	930.82	VND 011211 IN HRA2024082		LORI BROWN	EMPLOYEE HRA DEDUC	89940	
2024/12/000120	06/28/2024	API	2,120.52	VND 028001 IN HRA2024081		KELSEY STIPANOVIC	EMPLOYEE HRA DEDUC	89939	
001.401.GG.422302.				EE AST PGM					
			5,040	5,202	5,202.00	.00	.00	.00	100.0%
2024/01/000188	07/26/2023	API	936.00	VND 022099 IN 1923		MAZZITTI & SULL EAP	QUARTERLY EAP	88335	
2024/01/000269	07/01/2023	BUC	5,040.00	REF		ORIGINAL BUDGET 2024			
2024/03/000382	09/01/2023	APM	1,422.00	VND 022099 IN 2210		MAZZITTI & SULL EAP	QUARTERLY EAP SVCS		
2024/06/000134	12/04/2023	APM	1,422.00	VND 022099 IN 2522		MAZZITTI & SULL EAP	QUARTERLY INVOICE		
2024/09/000026	03/04/2024	API	1,422.00	VND 022099 IN 2813		MAZZITTI & SULL EAP	QUATERLY INVOICE-E	89351	
2024/12/000037	06/06/2024	BUA	162.00	REF IBR-29		IBR-029			
001.401.GG.422400.				AUDIT COST					
			35,100	35,100	35,100.00	.00	.00	.00	100.0%
2024/01/000269	07/01/2023	BUC	35,100.00	REF		ORIGINAL BUDGET 2024			
2024/10/000086	04/19/2024	POE	32,500.00	VND 100002 PO 2024043	BHM CPA GROUP INC	FY23 AUDIT REPORT			
2024/10/000097	04/18/2024	API	2,600.00	VND 032033 IN 23624		WV STATE AUDITOR	CPA-A-133 AUDIT	89611	
2024/11/000062	05/07/2024	API	32,500.00	VND 100002 IN 81062		BHM CPA GROUP INC	FY23 AUDIT REPORT	89674	
2024/11/000062	05/07/2024	POL	-32,500.00	VND 100002 PO 2024043	BHM CPA GROUP INC		2024		

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001.401.GG.422600.				INS / BOND					
			329,000	360,386	360,385.50	.00	.00	.50	100.0%
2024/01/000004	07/01/2023	API	59,797.50	VND 032151 IN 107156		WVCorp WV COUNTIES	FY24 1ST HALF BUSI	88183	
2024/01/000004	07/01/2023	API	475.00	VND 032151 IN 107156		WVCorp WV COUNTIES	FY24 1ST HALF CRIM	88183	
2024/01/000004	07/01/2023	API	4,000.00	VND 032151 IN 107156		WVCorp WV COUNTIES	FY24 1ST HALF CYBE	88183	
2024/01/000004	07/01/2023	API	2,076.50	VND 032151 IN 107156		WVCorp WV COUNTIES	FY24 1ST HALF EQUI	88183	
2024/01/000004	07/01/2023	API	16,611.50	VND 032151 IN 107156		WVCorp WV COUNTIES	FY24 1ST HALF PROP	88183	
2024/01/000004	07/01/2023	API	66,708.00	VND 032151 IN 107156		WVCorp WV COUNTIES	FY24 1ST HALF GENE	88183	
2024/01/000004	07/01/2023	API	14,550.50	VND 032151 IN 107156		WVCorp WV COUNTIES	FY24 1ST HALF INCR	88183	
2024/01/000004	07/01/2023	API	3,630.00	VND 032151 IN 107156		WVCorp WV COUNTIES	FY24 1ST HALF INLA	88183	
2024/01/000004	07/01/2023	API	16,770.50	VND 032151 IN 107156		WVCorp WV COUNTIES	FY24 1ST HALF PUBL	88183	
2024/01/000004	07/01/2023	API	-1,882.50	VND 032151 IN 107156		WVCorp WV COUNTIES	FY24 1ST HALF RATE	88183	
2024/01/000269	07/01/2023	BUC	329,000.00	REF		ORIGINAL BUDGET 2024			
2024/03/000036	09/01/2023	API	59,797.50	VND 032151 IN 107157		WVCorp WV COUNTIES	BUSINESS AUTO	88501	
2024/03/000036	09/01/2023	API	475.00	VND 032151 IN 107157		WVCorp WV COUNTIES	CRIME	88501	
2024/03/000036	09/01/2023	API	4,000.00	VND 032151 IN 107157		WVCorp WV COUNTIES	CYBER	88501	
2024/03/000036	09/01/2023	API	2,076.50	VND 032151 IN 107157		WVCorp WV COUNTIES	EQUIP BREAKDOWN	88501	
2024/03/000036	09/01/2023	API	16,611.50	VND 032151 IN 107157		WVCorp WV COUNTIES	PROPERTY	88501	
2024/03/000036	09/01/2023	API	66,708.00	VND 032151 IN 107157		WVCorp WV COUNTIES	GENERAL LIABILITY	88501	
2024/03/000036	09/01/2023	API	14,550.50	VND 032151 IN 107157		WVCorp WV COUNTIES	INCREASED LIMITS	88501	
2024/03/000036	09/01/2023	API	3,630.00	VND 032151 IN 107157		WVCorp WV COUNTIES	INLAND MARINE	88501	
2024/03/000036	09/01/2023	API	16,770.50	VND 032151 IN 107157		WVCorp WV COUNTIES	PUBLIC OFFICIALS L	88501	
2024/03/000036	09/01/2023	API	-1,882.50	VND 032151 IN 107157		WVCorp WV COUNTIES	RATE CREDIT	88501	
2024/03/000122	09/18/2023	GEN	-5,801.00	REF		move deposit to correct fund			
2024/03/000142	09/14/2023	API	712.50	VND 032151 IN 101823BPRMP		WVCorp WV COUNTIES	WV CORP-ACCIDENT P	88568	
2024/11/000099	05/16/2024	BUA	31,386.00	REF IBR025		IBR-025			
001.401.GG.422601.				WC INS					
			130,000	160,722	160,722.00	.00	.00	.00	100.0%
2024/01/000004	07/01/2023	API	40,180.50	VND 032151 IN 107158		WVCorp WV COUNTIES	FY24 QTR 1 WORKERS	88184	
2024/01/000269	07/01/2023	BUC	130,000.00	REF		ORIGINAL BUDGET 2024			
2024/03/000034	09/01/2023	API	40,180.50	VND 032151 IN 107159		WVCorp WV COUNTIES	FY24 QTR 2 WORKERS	88493	
2024/06/000015	12/01/2023	API	40,180.50	VND 032151 IN 107160		WVCorp WV COUNTIES	FY24 QTR 3 WORKERS	88936	
2024/10/000124	04/30/2024	API	40,180.50	VND 032151 IN 107161		WVCorp WV COUNTIES	FY24 QTR 4 WORKERS	89638	
2024/11/000099	05/16/2024	BUA	30,722.00	REF IBR025		IBR-025			
001.401.GG.422602.				UNEMP INS					
			20,000	10,000	4,384.90	.00	.00	5,615.10	43.8%
2024/01/000269	07/01/2023	BUC	20,000.00	REF		ORIGINAL BUDGET 2024			
2024/03/000263	09/30/2023	API	862.44	VND 032116 IN QTR03/2023		WV BUREAU OF EMPLYMT	3RD QTR 2023 UNEMP	88708	
2024/10/000073	04/03/2024	API	3,522.46	VND 032116 IN QTR01/2024		WV BUREAU OF EMPLYMT	1ST QTR 2024 UNEMP	89583	
2024/11/000099	05/16/2024	BUA	-10,000.00	REF IBR025		IBR-025			

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			ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
001.401.GG.422900.				CT COST/DM					
			0	23,000	22,937.75	.00	.00	62.25	99.7%
2024/06/000037	12/11/2023	API	17,937.75	VND 012304 IN 1860-003		CAMPBELL FLANNERY PC	LUTMAN VS JCC (DEL		88942
2024/11/000141	05/31/2024	API	5,000.00	VND 032151 IN 2027117		WVCorp WV COUNTIES	DEDUCTIBLE - DEPUT		89820
2024/12/000037	06/06/2024	BUA	23,000.00	REF IBR-29			IBR-029		
001.401.GG.423000.				CONT SVCS					
			3,200	24,200	16,544.98	750.76	.00	7,655.02	68.4%
2024/01/000054	07/07/2023	API	169.55	VND 013004 IN IN118162A		DIGITAL DOCUMENT SOL	EXTRA/COLOR COPIES		88230
2024/01/000054	07/06/2023	API	146.91	VND 015010 IN 42656317A		FIRST CITIZENS BANK	JULY 2023 COPIER M		88233
2024/01/000212	07/01/2023	GRV	3,582.00	REF FY23PP			REV FY23 PREPAIDS		
2024/01/000269	07/01/2023	BUC	3,200.00	REF			ORIGINAL BUDGET 2024		
2024/02/000196	08/01/2023	API	176.67	VND 013004 IN IN119250		DIGITAL DOCUMENT SOL	AUGUST 2023 COPIER		88413
2024/02/000196	08/14/2023	API	146.91	VND 015010 IN 42849380		FIRST CITIZENS BANK	JULY COPIER SERVIC		88502
2024/02/000369	08/23/2023	APM	8,325.00	VND 029123 IN 045-430810		TYLER TECHNOLOGIES	TYLER TRAINING		
2024/03/000253	09/07/2023	API	232.10	VND 013004 IN IN120820		DIGITAL DOCUMENT SOL	EXTRA COLOR COPIES		88627
2024/03/000253	09/01/2023	API	146.91	VND 015010 IN 43051028		FIRST CITIZENS BANK	COPIER SERVICE		88630
2024/03/000273	09/28/2023	API	146.91	VND 015010 IN 43254353		FIRST CITIZENS BANK	OCTOBER COPIER SER		88726
2024/04/000153	10/26/2023	API	147.26	VND 015010 IN 43453351		FIRST CITIZENS BANK	MONTHLY COPIER SER		88796
2024/04/000153	10/26/2023	API	38.91	VND 015010 IN 43453351		FIRST CITIZENS BANK	ADJUSTED PAST DUE		88796
2024/04/000167	10/31/2023	API	195.42	VND 013004 IN 2025414		DIGITAL DOCUMENT SOL	COPIERS - (9/5/23		
2024/05/000098	11/07/2023	API	111.59	VND 013004 IN IN123840		DIGITAL DOCUMENT SOL	COVERAGE 10/6/2023		88846
2024/05/000134	11/28/2023	API	147.26	VND 015010 IN 43653948		FIRST CITIZENS BANK	MONTHLY COPIER STA		88904
2024/06/000114	12/26/2023	API	147.26	VND 015010 IN 43853954		FIRST CITIZENS BANK	COPIER MONTHLY SER		89067
2024/07/000067	01/04/2024	API	7,500.00	VND 027003 IN 2024604		EASTERN PNH REG PLNG	ADMIN FEES - BROAD		89102
2024/07/000119	01/18/2024	API	99.24	VND 013004 IN IN125182		DIGITAL DOCUMENT SOL	COMMISSON OFFICE C		89167
2024/07/000119	01/23/2024	API	201.21	VND 013004 IN IN126508		DIGITAL DOCUMENT SOL	COMMISSION COPIER		89167
2024/07/000119	01/26/2024	API	147.26	VND 015010 IN 44055364		FIRST CITIZENS BANK	COMMISSION COPIER		89172
2024/08/000166	02/05/2024	API	138.08	VND 013004 IN IN127929		DIGITAL DOCUMENT SOL	COMMISSION		89303
2024/08/000181	02/23/2024	API	147.26	VND 015010 IN 44255248		FIRST CITIZENS BANK	COMM OFFICE		89343
2024/09/000146	03/22/2024	API	147.26	VND 015010 IN 44454452		FIRST CITIZENS BANK	COMMISSION OFFICE		89521
2024/10/000038	04/02/2024	API	451.26	VND 013004 IN IN130843		DIGITAL DOCUMENT SOL	COMM OFFFICE		89515
2024/10/000124	04/23/2024	API	147.26	VND 015010 IN 44654354		FIRST CITIZENS BANK	COMMISSION OFFICE		89625
2024/11/000062	05/02/2024	API	307.47	VND 013004 IN IN132257		DIGITAL DOCUMENT SOL	COMM OFFICE		89682
2024/11/000082	05/16/2024	GEN	-7,500.00	REF 64964			CR64964 CRDT TO WRG ACCT		
2024/11/000099	05/16/2024	BUA	21,000.00	REF IBR025			IBR-025		
2024/11/000141	05/24/2024	API	147.26	VND 015010 IN 44861475		FIRST CITIZENS BANK	COMM OFFICE		89779
2024/12/000092	06/13/2024	API	371.70	VND 013004 IN IN129672/MARCH		DIGITAL DOCUMENT SOL	COMM OFFICE		89901
2024/12/000092	06/18/2024	API	231.80	VND 013004 IN IN133882		DIGITAL DOCUMENT SOL	COMM OFFICE		89901
2024/12/000092	06/21/2024	API	147.26	VND 015010 IN 45050399		FIRST CITIZENS BANK	COMM OFFICE		89902
001.401.GG.423900.				INS RETIRE					
			90,000	92,016	92,016.00	7,668.00	.00	.00	100.0%
2024/01/000103	07/14/2023	API	7,668.00	VND 027078 IN RHBT7/2023		RETIREE HLTH BEN TRU	RETIREE HEALTH INS		88268
2024/01/000269	07/01/2023	BUC	90,000.00	REF			ORIGINAL BUDGET 2024		
2024/02/000089	08/01/2023	API	7,668.00	VND 027078 IN RHBT08/2023		RETIREE HLTH BEN TRU	RETIREE HEALTH BEN		88353

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			ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
001.401.GG.423900.				INS RETIRE					
2024/03/000253	09/29/2023	API	7,668.00	VND 027078 IN RHBT09/23		RETIREE HLTH BEN TRU	RETIREE HEALTH BEN	88642	
2024/04/000018	10/01/2023	API	7,668.00	VND 027078 IN RHBT10/23		RETIREE HLTH BEN TRU	RETIREE HEALTH BEN	88642	
2024/05/000038	11/03/2023	API	7,668.00	VND 027078 IN RHBT11/2023		RETIREE HLTH BEN TRU	RETIREE HEALTH BEN	88803	
2024/06/000015	12/01/2023	API	7,668.00	VND 027078 IN RHBT12/2023		RETIREE HLTH BEN TRU	RETIREE HEALTH BEN	88919	
2024/07/000042	01/03/2024	API	7,668.00	VND 027078 IN RHBT01/2024		RETIREE HLTH BEN TRU	RETIREE HEALTH BEN	89086	
2024/08/000049	02/05/2024	API	7,668.00	VND 027078 IN RHBT02/2024		RETIREE HLTH BEN TRU	RETIREE HEALTH BEN	89235	
2024/09/000076	03/01/2024	API	7,668.00	VND 027078 IN RHBT03/2024		RETIREE HLTH BEN TRU	RETIREE HEALTH BEN	89402	
2024/10/000038	04/03/2024	API	7,668.00	VND 027078 IN RHBT04/2024		RETIREE HLTH BEN TRU	RETIREE HEALTH BEN	89539	
2024/11/000036	05/01/2024	API	7,668.00	VND 027078 IN RHBT05/2024		RETIREE HLTH BEN TRU	RETIREE HEALTH BEN	89659	
2024/11/000099	05/16/2024	BUA	2,016.00	REF IBR025			IBR-025		
2024/12/000043	06/01/2024	API	7,668.00	VND 027078 IN RHBT06/2024		RETIREE HLTH BEN TRU	RETIREE HEALTH INS	89836	
001.401.GG.434100.				MAT SUPP					
			2,700	11,239	9,177.00	96.00	.00	2,062.00	81.7%
2024/01/000243	07/31/2023	API	97.94	VND 037008 IN 2023471		AMAZON	OFFICE SUPPLIES -		
2024/01/000269	07/01/2023	BUC	2,700.00	REF			ORIGINAL BUDGET 2024		
2024/04/000163	10/31/2023	API	203.94	VND 010000 IN Accustic Panels-BN		AMAZON.COM	Accustic Panels-BN		
2024/05/000098	11/16/2023	API	8,539.00	VND 012025 IN 2023 GARLAND		CITY OF CHARLES TOWN	GARLAND FOR COURTH	88843	
2024/05/000146	11/30/2023	API	-39.95	VND 010000 IN 2025213		AMAZON.COM	AMZN MKTP US		
2024/05/000146	11/30/2023	API	-39.95	VND 010000 IN 2025214		AMAZON.COM	AMZN MKTP US		
2024/06/000127	12/31/2023	API	222.06	VND 010000 IN 2025267		AMAZON.COM	AMAZON.COM*VJ62D0W		
2024/07/000155	01/31/2024	API	24.99	VND 010000 IN 2025704		AMAZON.COM	COMMISSIOENR P.MAJ		
2024/07/000155	01/31/2024	API	37.03	VND 010000 IN 2025705		AMAZON.COM	COMM OF C HEAVY DU		
2024/07/000155	01/31/2024	API	35.94	VND 010000 IN 2025706		AMAZON.COM	DATE STAMP-S.PITTS		
2024/11/000142	05/16/2024	BUA	8,539.00	REF IBR-26			IBR-026		
2024/12/000092	06/24/2024	API	96.00	VND 031008 IN 9337		VITAL SIGNS	BUSINESS CARDS / F	89925	
001.401.GG.435300.				COMP SFTWR					
			1,000	1,000	34.18	.00	.00	965.82	3.4%
2024/01/000248	07/31/2023	API	58.85	VND 037037 IN 2023714		MICROSOFT OFFICE	MICROSOFT PROJECT		
2024/01/000269	07/01/2023	BUC	1,000.00	REF			ORIGINAL BUDGET 2024		
2024/02/000351	08/31/2023	API	-24.67	VND 037037 IN 2023860		MICROSOFT OFFICE	MICROSOFT*365		
001.401.GG.435600.				LIC ANL FE					
			0	200	149.00	.00	.00	51.00	74.5%
2024/03/000363	09/30/2023	API	149.00	VND 012025 IN JCC ANNUAL PARKING		CITY OF CHARLES TOWN	CITY OF CHARLES TO		
2024/11/000099	05/16/2024	BUA	200.00	REF IBR025			IBR-025		

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		ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
001.401.GG.456700.			TRF OTH GV					
		4,800	4,800	4,800.00	.00	.00	.00	100.0%
2024/01/000103	07/13/2023 API	4,800.00	VND 037192 IN 2021438		WV TREASURY	EFT FY24 WV PROS A		88314
2024/01/000269	07/01/2023 BUC	4,800.00	REF			ORIGINAL BUDGET 2024		
001.401.GG.456708.			INKD-FM PT					
		14,231	14,231	14,231.00	1,185.88	.00	.00	100.0%
2024/01/000268	07/31/2023 GEN	1,185.92	REF INKIND			INKIND RENT JCFP		
2024/01/000269	07/01/2023 BUC	14,231.00	REF			ORIGINAL BUDGET 2024		
2024/02/000365	08/31/2023 GEN	1,185.92	REF INKIND			INKIND RENT JCFP		
2024/03/000369	09/30/2023 GEN	1,185.92	REF INKIND			INKIND RENT JCFP		
2024/04/000164	10/31/2023 GEN	1,185.92	REF INKIND			INKIND RENT JCFP		
2024/05/000144	11/30/2023 GEN	1,185.92	REF INKIND			INKIND RENT JCFP		
2024/06/000125	12/31/2023 GEN	1,185.92	REF INKIND			INKIND RENT JCFP		
2024/07/000130	01/31/2024 GEN	1,185.92	REF INKIND			INKIND RENT JCFP		
2024/08/000033	02/29/2024 GEN	1,185.92	REF INKIND			INKIND RENT JCFP		
2024/09/000003	03/31/2024 GEN	1,185.92	REF INKIND			INKIND RENT JCFP		
2024/10/000007	04/30/2024 GEN	1,185.92	REF INKIND			INKIND RENT JCFP		
2024/11/000005	05/31/2024 GEN	1,185.92	REF INKIND			INKIND RENT JCFP		
2024/12/000002	06/30/2024 GEN	1,185.88	REF INKIND			INKIND RENT JCFP		
001.401.GG.456800.			CONT-OTH					
		1,000	1,000	.00	.00	.00	1,000.00	.0%
2024/01/000269	07/01/2023 BUC	1,000.00	REF			ORIGINAL BUDGET 2024		
2024/11/000090	05/20/2024 CRP	-3,000.00	REF 402			GRNT PASSTHR JC LITTLE LEAGUE		
2024/11/000100	05/20/2024 API	3,000.00	VND 019130 IN LEDAG05/2024		JEFF CO LITTLE LEAGU GRANT PASSTHROUGH			89719
2024/11/000115	05/22/2024 CRP	-2,500.00	REF 402			NEW REFRIG TRAILER COMM MARKET		
2024/11/000141	05/23/2024 API	2,500.00	VND 012307 IN LEDAG/CM52024		COMMUNITY MARKETS IN GRANT PASSTHROUGH			89768
2024/12/000055	06/13/2024 CRP	-2,500.00	REF 402			REIMB GRANT ENRG EFFC TRAIL		
2024/12/000068	06/13/2024 API	2,500.00	VND 012307 IN LEDAG/CM62024		COMMUNITY MARKETS IN LEDAG AWARD ENERGY			89853
001.401.GG.456800.G2011			CONT-OTH					
		0	155,000	155,000.00	.00	.00	.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
2024/04/000002	10/05/2023 API	38,750.00	VND 019044 IN DAY24/2		JEFF DAY REPORT CNTR 2023/24 ALLOCATION			88636
2024/07/000002	01/01/2024 API	38,750.00	VND 019044 IN DAY24/3		JEFF DAY REPORT CNTR 2023/24 ALLOCATION			89033
2024/10/000002	04/01/2024 API	38,750.00	VND 019044 IN DAY24/4		JEFF DAY REPORT CNTR 2023/24 ALLOCATION			89485
2024/11/000059	05/10/2024 BUA	155,000.00	REF SBR1-4			SBR 001-4		
TOTAL COUNTY COMMISSION		1,808,461	1,964,150	1,830,008.84	145,594.02	.00	134,141.16	93.2%

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	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
TOTAL GENERAL FUND	1,808,461	1,964,150	1,830,008.84	145,594.02	.00	134,141.16	93.2%
TOTAL EXPENSES	1,808,461	1,964,150	1,830,008.84	145,594.02	.00	134,141.16	
GRAND TOTAL	1,808,461	1,964,150	1,830,008.84	145,594.02	.00	134,141.16	93.2%

** END OF REPORT - Generated by Tina Branson **

YEAR-TO-DATE BUDGET REPORT

REPORT OPTIONS

	Field #	Total	Page Break
Sequence 1	1	Y	N
Sequence 2	9	Y	N
Sequence 3	0	N	N
Sequence 4	0	N	N

Report title:
YEAR-TO-DATE BUDGET REPORT

Print Full or Short description: S
Print MTD Version: Y
Print Revenues-Version headings: N
Format type: 1
Print revenue budgets as zero: N
Include Fund Balance: N
Include requisition amount: N
Multiyear view: D

Year/Period: 2024/12
Print revenue as credit: Y
Print totals only: N
Suppress zero bal accts: Y
Print full GL account: Y
Double space: N
Roll projects to object: N

Carry forward code: 1
Print journal detail: Y
From Yr/Per: 2024/ 1
To Yr/Per: 2024/12
Include budget entries: Y
Incl encumb/liq entries: Y
Sort by JE # or PO #: J
Detail format option: 1

Find Criteria

Field Name	Field Value
Org	001401
Object	
Project	
Rollup code	
Account type	
Account status	

JEFFERSON COUNTY, WV - PRODUCTION

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	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
001 GENERAL FUND							
001401 COUNTY COMMISSION							
001.401.GG.410100. OFF SAL	227,675	227,675	197,444.34	22,990.86	.00	30,230.66	86.7%
001.401.GG.410300. WAGES	528,613	371,927	352,954.16	43,172.94	.00	18,972.84	94.9%
001.401.GG.410400. FICA	33,751	33,751	33,954.38	4,074.71	.00	-203.38	100.6%
001.401.GG.410401. MEDICARE	7,893	7,893	7,940.90	952.94	.00	-47.90	100.6%
001.401.GG.410500. HEALTH INS	166,437	166,437	45,788.85	3,999.43	.00	120,648.15	27.5%
001.401.GG.410599. HLTH INS C	-166,437	-166,437	-44,707.25	.00	.00	-121,729.75	26.9%
001.401.GG.410600. RETIREMT	48,993	48,993	45,817.37	5,954.79	.00	3,175.63	93.5%
001.401.GG.410801. OVERTIME	2,000	2,000	228.19	.00	.00	1,771.81	11.4%
001.401.GG.410802. PT/EX HELP	0	3,000	2,943.08	.00	.00	56.92	98.1%
001.401.GG.421100. TELEPHONE	1,350	2,250	2,226.73	.00	.00	23.27	99.0%
001.401.GG.421200. PRINTING	0	2,000	1,336.50	1,336.50	.00	663.50	66.8%
001.401.GG.421400. TRAVEL	15,000	15,000	4,740.36	.00	.00	10,259.64	31.6%
001.401.GG.421800. POSTAGE	250	700	648.73	.00	.00	51.27	92.7%
001.401.GG.422000. ADV/LG PUB	6,000	6,000	3,518.39	89.56	.00	2,481.61	58.6%
001.401.GG.422100. TRNG/ EDUC	7,500	7,500	3,384.00	.00	.00	4,116.00	45.1%
001.401.GG.422200. DUES SBSCR	13,015	18,015	17,919.00	.00	.00	96.00	99.5%
001.401.GG.422300. PROF SVCS	70,350	109,350	100,829.27	37,946.32	.00	8,520.73	92.2%
001.401.GG.422301. HRA ACCT	210,000	210,000	172,357.53	15,375.33	.00	37,642.47	82.1%
001.401.GG.422302. EE AST PGM	5,040	5,202	5,202.00	.00	.00	.00	100.0%

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	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
001.401.GG.422400. AUDIT COST	35,100	35,100	35,100.00	.00	.00	.00	100.0%
001.401.GG.422600. INS / BOND	329,000	360,386	360,385.50	.00	.00	.50	100.0%
001.401.GG.422601. WC INS	130,000	160,722	160,722.00	.00	.00	.00	100.0%
001.401.GG.422602. UNEMP INS	20,000	10,000	4,384.90	.00	.00	5,615.10	43.8%
001.401.GG.422900. CT COST/DM	0	23,000	22,937.75	.00	.00	62.25	99.7%
001.401.GG.423000. CONT SVCS	3,200	24,200	16,544.98	750.76	.00	7,655.02	68.4%
001.401.GG.423900. INS RETIRE	90,000	92,016	92,016.00	7,668.00	.00	.00	100.0%
001.401.GG.434100. MAT SUPP	2,700	11,239	9,177.00	96.00	.00	2,062.00	81.7%
001.401.GG.435300. COMP SFTWR	1,000	1,000	34.18	.00	.00	965.82	3.4%
001.401.GG.435600. LIC ANL FE	0	200	149.00	.00	.00	51.00	74.5%
001.401.GG.456700. TRF OTH GV	4,800	4,800	4,800.00	.00	.00	.00	100.0%
001.401.GG.456708. INKD-FM PT	14,231	14,231	14,231.00	1,185.88	.00	.00	100.0%
001.401.GG.456800. CONT-OTH	1,000	1,000	.00	.00	.00	1,000.00	.0%
001.401.GG.456800.G2011 CONT-OTH	0	155,000	155,000.00	.00	.00	.00	100.0%
TOTAL COUNTY COMMISSION	1,808,461	1,964,150	1,830,008.84	145,594.02	.00	134,141.16	93.2%
TOTAL GENERAL FUND	1,808,461	1,964,150	1,830,008.84	145,594.02	.00	134,141.16	93.2%
TOTAL EXPENSES	1,808,461	1,964,150	1,830,008.84	145,594.02	.00	134,141.16	
GRAND TOTAL	1,808,461	1,964,150	1,830,008.84	145,594.02	.00	134,141.16	93.2%

** END OF REPORT - Generated by Tina Branson **

YEAR-TO-DATE BUDGET REPORT

REPORT OPTIONS

	Field #	Total	Page Break
Sequence 1	1	Y	N
Sequence 2	9	Y	N
Sequence 3	0	N	N
Sequence 4	0	N	N

Report title:
YEAR-TO-DATE BUDGET REPORT

Print Full or Short description: S
Print MTD Version: Y
Print Revenues-Version headings: N
Format type: 1
Print revenue budgets as zero: N
Include Fund Balance: N
Include requisition amount: N
Multiyear view: D

Year/Period: 2024/12
Print revenue as credit: Y
Print totals only: N
Suppress zero bal accts: Y
Print full GL account: Y
Double space: N
Roll projects to object: N

Carry forward code: 1
Print journal detail: N
From Yr/Per: 2024/ 1
To Yr/Per: 2024/12
Include budget entries: Y
Incl encumb/liq entries: Y
Sort by JE # or PO #: J
Detail format option: 1

Find Criteria

Field Name	Field Value
Org	001401
Object	
Project	
Rollup code	
Account type	
Account status	

Harpers Ferry/ Bolivar PSD

P. O. BOX 235
192 LAKE QUIGLEY DRIVE
HARPERS FERRY, WEST VIRGINIA 25425
(304)-535-2390 FAX (304)-535-2524
info@hfbpsd.com

THE HARPERS FERRY-BOLIVAR PUBLIC SERVICE DISTRICT CONDUCTED THE MAY MEETING AT THE BOLIVAR TOWN HALL, LOCATED AT 60 PANAMA STREET, BOLIVAR WEST VIRGINIA. THE MEETING WAS HELD ON MAY 9th, 2024.

The meeting was called to order at 7:27 a.m.

Those in attendance were:

Eddy Tennant- Operations Supervisor
Mike Lowrey-Secretary Term 6/30/2026
Helen Dettmer-Treasurer Term 6/30/2024

Meeting open to public comment:

Motion by Mr. Lowrey, seconded by Ms. Dettmer to approve the April minutes, approved.

Motion by Mr. Lowrey, seconded by Ms. Dettmer to approve the April revenue checking account financial statement, approved.

Motion by Mr. Lowrey, seconded by Ms. Dettmer to approve the April security deposits account financial statement, approved.

Motion by Mr. Lowrey, seconded by Ms. Dettmer to approve the April working capital reserve account, approved.

Motion by Mr. Lowrey, seconded by Ms. Dettmer to approve the April capital replacement account, approved.

Discussion by Mr. Tennant unable to transfer from the Regular account to the Working Capital Reserve account this month.

Mr. Paradis and Mr. Rock from the Harpers Ferry Water Works discussed invoices for Billing & Collecting. HFWW water clerk and Mr. Tennant working to get to amount owed by PSD and coming up with a plan to pay off the invoices. Mr. Pardis also discussed a possible software update for the water works.

PSD handbook discussion and possible revisions, inquire about leave polices of other area utilities and how HFBPSD compares.

Motion by Mr. Lowrey, seconded by Ms. Dettmer to table leave package discussion until all three board members are present, approved.

Discussion on the consultant fees for Mr. Williams for coverage at plant and as needed work.

Motion by Mr. Lowrey, seconded by Ms. Dettmer to discontinue the consultant position, approved.

The meeting was adjourned at 8:52 a.m.

_____
David Simmons-Chairman

_____
Mike Lowrey-Secretary

_____
Helen Dettmer-Treasurer