



JEFFERSON COUNTY COMMISSION

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

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

Web: www.jeffersoncountywv.org

PRESIDENT

Pasha Majdi

March 11, 2025

COMMISSIONER

Jack Hefestay

COMMISSIONER

Cara Keys

COMMISSIONER

Mike Mood

COMMISSIONER

Steve Stolipher

Pasha Majdi, president
Mike Mood, vice president
Jack Hefestay, commissioner
Cara Keys, commissioner
Steve Stolipher, commissioner
124 E. Washington Street
Charles Town, WV 25414

Dear Commissioners:

We are pleased to present the **Fiscal Year 2026 Budget for Jefferson County**. This year's budget encapsulates our collective resolve, embodying the spirit of resilience that defines our community. The past year was marked by unprecedented challenges, yet, through it all, Jefferson County has not only prevailed but also thrived.

A year ago, as we embarked on the budget process, we faced significant confusion. Discrepancies between the Commission's approved budget, State documents, and our own accounting system presented substantial hurdles. Furthermore, during this critical period, we operated with only an interim county administrator—the fourth in a single year—and without a chief financial officer. Despite these obstacles, and the extraordinary circumstances of two commissioners being arrested and later removed, our determination never wavered. The budget director's exceptional efforts were instrumental in navigating these turbulent times, enabling us to pass a balanced budget.

In the wake of these challenges, Jefferson County has demonstrated unwavering resilience and a capacity to innovate and adapt. Key successes include:

- Signing a purchase and sale agreement that paves the way for what we anticipate will be the future home of Commission operations;
- Establishing our first-ever Office of Human Resources to support approximately 300 employees;
- Initiating a career fire department;
- Strategically designating the future location of the Public Safety Center—co-locating the Jefferson County Sheriff Office with Emergency Services Agency;
- Transitioning to Next Gen 911 Cloud operations;
- Creating our first Tax Increment Financing (TIF) district;
- Reassessing impact fees;
- Collaborating with Jefferson County Schools to develop a high school program to certify graduating seniors in 911 call-taking protocols; and
- Approving strategic priorities at the local, state, and federal levels.

FY 26 should continue building on these successes. We are first presenting you with a "flat" budget. After reviewing a flat budget, we suggest that you consider how to use the additional projected FY26 revenues to move the County forward. Our recommendations are:

COLA: To remain competitive within the region, it is imperative that salaries increase. The Commission continually loses employees to municipalities and local governments in the region because our salaries are becoming less competitive. *(Estimated cost: \$500,000)*

Merit: There is a saying that thoroughbreds run with thoroughbreds. In order to foster the most impactful staff, the Commission approved a merit rubric in 2024 to quantify employee growth. Budgeting pay for merit encourages those growing in the county to stay. *(Estimated cost: \$650,000)*


IT Transition to Cloud Computing: Moving from "on-prem" to cloud computing will enhance security, allow the Commission to be nimble as changes occur, and drastically improve professionalism and the impact the IT staff can make—akin to moving from a rotary phone to a cell phone. *(Estimated cost: \$175,000)*

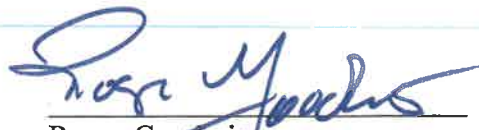
Moving forward, the Commission should prioritize three missions: professionalism, constituent relations, and engagement—encouraging pride in oneself, the Commission, and Jefferson County.

It is with great enthusiasm that we submit this budget. Our staff has diligently collaborated with each department and elected office to ensure that the proposed budget is flat. While we have been adept at reallocating resources to remain within budget, it is clear that reallocation is not a sustainable solution over multiple fiscal years. In future years, the Commission must consider methods to ensure competitive wages as well as fund additions to the workforce, particularly in public safety.

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

Sincerely,


Edwina Benites-LM
County Administrator


Roger Goodwin
Deputy County Administrator


Jessica James
Chief Human Resources Officer


David Bound
Chief Financial Officer

JEFFERSON COUNTY COMMISSION
ESTIMATED REVENUES
FISCAL YEAR 2026

Org	Object	Description	2024 Revised Budget	2024 Actual	2024 Available	2024 Percent	2025 Revised Budget	2025 Actual	2025 Available	2025 Percent	FY26 BUDGET	
001	334CS0	ACCIDENT REPORTS	(4,800)	(5,240)	440	109	(5,000)	(4,540)	(460)	91		
001	301T01	AD VALOREM TAXES - CURRENT	(16,299,750)	(15,590,923)	(708,827)	96	(16,356,105)	(10,473,393)	(5,882,712)	64	16,500,000	
001	344CS1	AMB FEES-LATE FEES	-	-	-	-	-	-	-	-	1,000	
001	344CS0	AMBULANCE FEES	(950,000)	-	(950,000)	-	(997,500)	-	(997,500)	-	1,000,000	
001	301T10	ASSESSORS VALUATION FUND	-	-	-	-	-	-	-	-	-	1.90%
001	318LP0	BUILDING PERMIT FEES	(688,000)	(618,081)	(69,919)	90	(660,800)	(439,360)	(221,440)	66	450,000	
001	337	CC OPERATIONAL FEES	-	(840)	840	-	-	-	-	-	-	
001	332CS0	CIRCUIT CLERK EARNINGS	(38,415)	(50,285)	11,870	131	(40,000)	(28,532)	(11,468)	71	25,000	
001	331CS2	CO CLK PRESERVATION FUND	-	(2,120)	2,120	-	-	(1,610)	1,610	-	2,000	
001	369M00	COMMISSIONS/ VEND MACHINE	-	-	-	-	-	(29)	29	-	-	
001	380M02	CONTRIB-CIRCUIT CLK DUI FEES	-	(334)	334	-	-	(168)	168	-	150	
001	331CS0	COUNTY CLERK EARNINGS	(215,000)	(197,121)	(17,879)	92	(197,700)	(147,571)	(50,129)	75	150,000	
001	301T08	DELINQUENT AND NONENTERED LAND	(10,000)	(36,220)	26,220	362	(1,000)	(23,545)	22,545	2,354	10,000	
001	303OT0	DOG TAX	-	-	-	-	-	-	-	-	-	ASSESSOR
001	345CS0	EMERGENCY SERVICE FEES	(1,600,000)	-	(1,600,000)	-	(1,600,000)	-	(1,600,000)	-	1,500,000	
001	346CS0	EMG COMMUNICATIONS - 911 FEE	(2,152,000)	(2,092,603)	(59,397)	97	(2,129,100)	(1,619,205)	(509,895)	76	2,099,000	
001	346CS2	EMG COMMUNICATN-DEED CONV E911	-	(4,888)	4,888	-	-	(4,001)	4,001	-	4,000	
001	322IG0	FEDERAL GRANTS	(150,000)	(127,910)	(22,090)	85	(150,000)	(63,986)	(86,014)	43	75,000	
001	348CS0	FRANCHISE AGREEMENTS	(574,300)	(526,288)	(48,012)	92	(560,000)	(241,147)	(318,853)	43	515,000	
001	299001	FUND BALANCE-UNASSIGNED-BUDGET	(7,137,301)	-	(7,137,301)	-	(6,157,865)	4,033,276	(10,191,141)	(66)	5,444,496	6,417,242
001	306OT0	GAS AND OIL SEVERANCE TAX	(275,000)	(438,514)	163,514	159	(280,000)	(157,917)	(122,083)	56	300,000	
001	307OT0	HORSE RACING TAX	(8,640)	(2,358)	(6,282)	27	(15,000)	(2,974)	(12,026)	20	3,000	
001	309OT0	HOTEL OCCUPANCY TAX	(716,600)	(469,986)	(246,614)	66	(540,408)	(396,290)	(144,118)	73	550,000	1/2
001	309OT2	HOTEL OCCUPANCY TAX-AIRBNB	-	(335,925)	335,925	-	-	(182,867)	182,867	-	200,000	
001	309OT1	HOTEL OCCUPANCY TAX-BOLIVAR	-	(48,444)	48,444	-	(350,492)	(48,255)	(302,237)	14	50,000	
001	365I15	INTEREST EARN- RACING TAX	-	(664)	664	-	-	(529)	529	-	500	
001	365I10	INTEREST EARNED	(47,500)	(54,937)	7,437	116	(47,500)	(52,757)	5,257	111	50,000	
001	365I14	INTEREST EARNED TAX OFF-ST FEE	-	(1,760)	1,760	-	-	(1,170)	1,170	-	1,500	
001	365I11	INTEREST EARNED-COUNTY CLERK	-	(2,330)	2,330	-	-	(2,270)	2,270	-	2,000	
001	365I16	INTEREST EARNED-VIDEO LOTTERY	-	(27,558)	27,558	-	-	(14,417)	14,417	-	20,000	
001	350CS0	IRP FEES-INTERNATL REG PGM	(20,800)	(16,971)	(3,829)	82	(15,500)	(9,716)	(5,784)	63	15,000	
001	362FF0	JAIL FEES	(46,400)	(43,376)	(3,024)	93	(50,000)	(48,212)	(1,788)	96	50,000	
001	317LP0	LICENSE AND DECAL FEES	(300)	(98)	(202)	33	-	(36)	36	-	50	
001	373OT1	LOCAL - VIDEO LOTTERY	-	(313,866)	313,866	-	-	(69,989)	69,989	-	75,000	
001	319LP0	MISCELLANEOUS PERMITS	(150)	(102)	(48)	68	-	(88)	88	-	100	
001	366M00	MISCELLANEOUS REVENUE	(20,000)	(21,308)	1,308	107	(20,000)	83,950	(103,950)	(420)	20,000	
001	311OT0	PAYMENT IN LIEU OF TAX- LOCAL	-	(313,000)	313,000	-	(315,000)	-	(315,000)	-	315,000	rock
001	325IG0	PAYMENT IN LIEU OF TAX-FEDERAL	(22,500)	(26,394)	3,894	117	(22,500)	-	(22,500)	-	22,500	prop
001	378M00	PROCEEDS F/BOND RESTRUCTURING	-	-	-	-	-	-	-	-	-	393 prop
001	304OT0	PROPERTY TRANSFER TAX	(1,800,000)	(2,067,132)	267,132	115	(1,800,000)	(2,047,389)	247,389	114	1,900,000	
001	333CS1	PROS ATTY FR CIRCUIT CLERK	(1,857)	(2,176)	319	117	(2,078)	(734)	(1,344)	35	800	
001	301T00	PUBLIC UTILITIES	-	(801,511)	801,511	-	(794,831)	(460,809)	(334,022)	58	775,000	
001	371M00	RECYCLING AND SCRAP REVENUE	-	(1,290)	1,290	-	-	(247)	247	-	300	
001	382M00	REFUNDS / REIMBURSEMENTS	(300,000)	(146,722)	(153,278)	49	(200,000)	(342,993)	142,993	172	225,000	
001	382M04	REIM: COMMUNICATION CENTER	-	(26,457)	26,457	-	-	(9,858)	9,858	-	10,000	
001	382M05	REIM: MOTOR FUEL TAX REFUND	-	(33,686)	33,686	-	-	(16,456)	16,456	-	20,000	
001	382M03	REIM: PCARD AND CC REBATES	-	(19,027)	19,027	-	-	(7,753)	7,753	-	10,000	
001	382M02	REIM: SHERIFFS T/COUNTY	-	(9,590)	9,590	-	-	(2,175)	2,175	-	3,000	
001	340CS4	RENT - BPHC RENT	-	(4,677)	4,677	-	(18,708)	(4,677)	(14,031)	25	4,500	
001	340CS1	RENT - COUNTY FARM HOUSE	-	-	-	-	-	-	-	-	-	
001	340CS2	RENT - COUNTY FARM LAND	-	(3,336)	3,336	-	(336)	-	(336)	-	500	
001	340CS0	RENT AND CONCESSIONS	(323,154)	-	(323,154)	-	-	-	-	-	-	
001	340CS9	RENT-IN KIND CVB	-	-	-	-	-	-	-	-	-	
001	340CS8	RENT-IN KIND FARM PROT BD	-	(14,231)	14,231	-	(14,321)	(14,231)	(90)	99	14,321	
001	340CS5	RENT-IN KIND HEALTH DEPT	-	(106,186)	106,186	-	(96,919)	(106,186)	9,267	110	96,919	
001	340CS7	RENT-IN KIND JC DEV AUTH	-	(37,950)	37,950	-	(37,950)	(32,075)	(5,875)	85	37,950	
001	340CS6	RENT-IN KIND PARKS AND REC	-	(154,920)	154,920	-	(154,920)	(161,156)	6,236	104	154,920	
001	330CS1	SHERIFF EARN - ARREST M/C	-	(7,142)	7,142	-	-	(4,772)	4,772	-	5,000	
001	330CS2	SHERIFF EARN - CIRCUIT COURT	-	(8,680)	8,680	-	-	(6,249)	6,249	-	7,000	
001	367M00	SHERIFFS COMMISSION	(10,000)	(9,346)	(654)	93	(10,000)	(9,465)	(535)	95	11,000	
001	330CS0	SHERIFFS EARNING	(56,000)	(5,115)	(50,885)	9	(20,700)	(2,220)	(18,480)	11	4,000	
001	329CS0	SHERIFFS SERVICE OF PROCESS	(14,300)	(14,785)	485	103	(14,300)	(12,744)	(1,556)	89	14,000	
001	323IG0	STATE GRANTS	-	(6,224)	6,224	-	-	-	-	-	-	SO
001	301T06	SUPPLEMENTAL TAXES	(375,000)	(498,085)	123,085	133	(417,469)	(316,600)	(100,869)	76	375,000	
001	301T07	SURPLUS	-	(7,076)	7,076	-	-	-	-	-	-	
001	370OT0	TABLE GAMES	(647,500)	(752,424)	104,924	116	(653,975)	(2,253,559)	1,599,584	345	3,300,000	
001	301T99	TAX DISCOUNTS	-	357,029	(357,029)	-	-	246,002	(246,002)	-	(200,000)	
001	302T00	TAX PENALTIES AND INT/ PUB FEE	(280,000)	(305,873)	25,873	109	(280,000)	(164,298)	(115,702)	59	285,000	
001	301T02	TAXES - PRIOR YEAR - 1ST YEAR	(1,040,400)	(699,818)	(340,582)	67	(823,554)	(662,786)	(160,768)	80	750,000	
001	301T03	TAXES - PRIOR YEAR - 2ND YEAR	-	(65,689)	65,689	-	-	(28,831)	28,831	-	25,000	
001	301T04	TAXES - PRIOR YEAR - 3RD YEAR	-	(2,002)	2,002	-	-	(4,568)	4,568	-	4,000	
001	301T05	TAXES - PRIOR YEAR - 4/5TH YRS	-	(1,150)	1,150	-	-	(3,360)	3,360	-	2,000	
001	399TR0	TRANS FROM ASSESSOR VAL FUND	(672,945)	(646,928)	(26,017)	96	(697,405)	-	(697,405)	-	682,535	
001	391TR0	TRANS FROM DOG KENNEL FUND	(25,000)	-	(25,000)	-	(28,000)	-	(28,000)	-	28,560	
001	394TR0	TRANS FROM GENERAL SCHOOL FUND	(125,000)	(135,921)	10,921	109	(125,000)	(106,992)	(18,008)	86	125,000	
001	395TR0	TRANS FROM MAGISTRATE COURT FD	-	-	-	-	(25,000)	-	(25,000)	-	25,000	
001	388TR0	TRANSFER FROM OTHER FUNDS	(1,145,000)	(57,937)	(1,087,063)	5	(511,715)	-	(511,715)	-	-	
001	373OT0	VIDEO LOTTERY	(3,001,544)	(2,530,524)	(471,020)	84	(3,061,575)	-	(3,061,575)	-	-	see table games
001	310OT0	WASTE COAL	-	(5,605)	5,605	-	(10,000)	-	(10,000)	-	5,000	
001	308OT0	WINE AND LIQUOR TAX	(343,330)	(268,444)	(74,886)	78	(320,000)	(135,628)	(184,372)	42	275,000	
			(41,138,486)	(30,471,071)	(10,667,415)		(40,630,226)	(16,590,162)	(24,040,064)		38,426,601	FUND BALANCE

JEFFERSON COUNTY COMMISSION
PAYROLL FY26
AS OF 2/19/25

DEPT#	PAYROLL	FICA	MEDICARE	% RETIREMENT	\$ RETIREMENT	3% COLA	5% MERIT	TOTAL
401	582,694	1,101	257	9.0%	1,598	10,651	17,751	712,843
402	592,751	1,626	380	9.0%	2,360	15,733	26,222	738,467
403	420,016	1,090	255	9.0%	1,583	10,551	17,586	522,771
404	386,706	1,023	239	9.0%	1,485	9,897	16,496	481,880
405	1,550,937	4,439	1,038	9.0%	6,444	42,958	71,596	1,941,064
406	398,559	1,230	288	9.0%	1,786	11,907	19,844	501,956
407	549,894	1,879	439	9.0%	2,727	18,182	30,303	698,009
412	96,624	136	32	9.0%	198	1,320	2,200	116,818
413	104,206	323	76	9.0%	469	3,126	5,210	131,281
424	686,391	2,128	498	9.0%	3,089	20,592	34,320	864,730
428	439,850	1,364	319	9.0%	1,979	13,195	21,992	554,132
431	188,915	586	137	9.0%	850	5,667	9,446	237,999
440	1,296,928	4,020	940	9.0%	5,836	38,908	64,846	1,633,896
450	75,000	5,022	1,175	9.0%	7,290	2,250	3,750	94,487
700	3,536,651	10,964	2,564	17.0%	30,062	106,100	176,833	4,761,110
711	213,279	661	155	9.0%	960	6,398	10,664	268,694
712	1,438,738	4,460	1,043	9.5%	6,834	43,162	71,937	1,820,320
715	3,508,342	10,876	2,544	9.5%	16,665	105,250	175,417	4,438,824
716	139,793	433	101	9.0%	629	4,194	6,990	176,114
717	112,574	349	82	9.0%	507	3,377	5,629	141,823
TOTALS	\$ 16,318,849	\$ 53,709	\$ 12,561	\$	\$ 93,349	\$ 473,419	\$ 789,031	\$ 20,837,216

*DOES NOT INCLUDE VACANCIES