

Jefferson County Commission
FY25 Budget
Approved Allocations

General Fund				
G/L #	Vendor#	Vendor Name	Annual	Quarterly
001401-456800-G2011	19044	Jefferson Day Report	155,000.00	38,750.00
001412-456700	32038	WVU West Virginia University (Ag Agent)	14,800.00	3,700.00
001431-456800	19005	JC Development Authority	105,000.00	26,250.00
		Volunteer Fire Departments		
001713-456711	15005	FRIENDSHIP VFD	85,000.00	21,250.00
001713-456712	12019	CITIZENS VFD	85,000.00	21,250.00
001713-456713	28008	SHEPHERDSTOWN VFD	85,000.00	21,250.00
001713-456714	18002	INDEPENDENT VFD	85,000.00	21,250.00
001713-456715	11020	BLUE RIDGE MTN VFD	85,000.00	21,250.00
001713-456716	22132	MIDDLEWAY VFD	85,000.00	21,250.00
001713-456717	11153	BAKERTON VFD	85,000.00	21,250.00
001900-456701	25002	Parks & Recreation - Personnel	523,281.00	130,820.25
001900-456701	25002	Parks & Recreation - Scholarsip	-	-
001916-467000		Libraries	370,800.00	92,700.00
	11021	Bolivar / Harpers Library	92,700.00	23,175.00
	12135	Old Charles Town Library	92,700.00	23,175.00
	28009	Shepherdstown Library	92,700.00	23,175.00
	28033	South Jefferso Library	92,700.00	23,175.00
001953-456700	14006	EPT Eastern Panhandle Public Transportation	100,000.00	25,000.00

Coal Severance Fund				
G/L #	Vendor#	Vendor Name	Annual	Quarterly

Hotel/Motel Tax Revenue (%)				
G/L #	Vendor#	Vendor Name	Percent	Monthly
		Revenue Accounts		
001-309OT0		Hotel Occupancy Tax		
001-309OT1		Hotel Occupancy Tax - Bolivar		
001-309OT2		Hotel Occupancy Tax - AIRBNB		
001900-456700	900 25002	Parks & Recreation	45.0385%	
001903-456700	903 10114	Arts & Humanities	2.0000%	
001909-456700	909 19010	Historical Commission	2.9615%	
001911-456700	911 31005	Vistors Bureau	50.0000%	
			100.0000%	

DAY REPORT - KELLY FRANKLIN

<u>Org</u>	<u>Object</u>	<u>Description</u>	2025	2025	2025	2025	2026	
			<u>Revised Budget</u>	<u>Actual</u>	<u>Available</u>	<u>Percent</u>	<u>FY26 Revised Budget</u>	<u>Budget</u>
	410100	OFFICIALS SALARY	-				-	-
	410200	OFFICIALS SALARY SUPPLEM	-				-	-
	410300	EMPLOYEES SALARY AND WAGES	-				155,00	155,00
	456800	CONTR/TRSFR OTHR GOV UNIT	155,000				-	-
			<u>\$ 155,000</u>					
						TOTAL	<u>\$ 155,00</u>	<u>155,00</u>



JEFFERSON COUNTY COMMISSION

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

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PRESIDENT

Pasha Majdi

COMMISSIONER

Jack Hefestay

COMMISSIONER

Cara Keys

COMMISSIONER

Steve Stolipher

COMMISSIONER

Mike Mood

To: Commissioner Pasha Majdi
Commissioner Jack Hefestay
Commissioner Cara Keys
Commissioner Steve Stolipher
Commissioner Mike Mood

From: David Bound

Date: March 6, 2025

Re: Fiscal Note: Justice and Community Services Day Report

Kelly Franklin of the Jefferson Day Report Center Program requests the Jefferson County Commission to match funds as part of the Day Report's application for the FY26 West Virginia Community Corrections grant.

The grant application is due March 28, 2026.

Funding approved in FY25	\$155,000
<u>Additional funding requested above for FY 26</u>	<u>\$145,000</u>
Total funding request	\$300,000
Amount of WV funding request	\$155,000

Sources of funding for the additional \$145,000:

• Unencumbered Coal Severance Funds	\$ 59,830.00
• Unencumbers opioid settlement funding	\$1,237,030.10
• Jefferson County Commission financial stability fund	\$4,082,655.00

Alternatively, the Commission could consider this funding request as part of the FY26 Jefferson County budget process. The Commission is expected to consider the FY26 budget beginning the week of March 10th. West Virginia requires that the budget considerations be complete by March 28th, allowing for final consideration of this request before the Community Corrections due date.

697 HOTEL OCCUPANCY			2025	2025	2025	2025	2026
<u>Org</u>	<u>Object</u>	<u>Description</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Available</u>	<u>Percent</u>	<u>FY26 Revised Budget</u>
001697	456700	CONTR/TRF BOLIVAR HOTEL OCCUP	\$ 25,246	\$ 19,599	\$ 5,647	78	\$ 25,575
			<u>\$ 25,246</u>	TOTAL			<u>\$ 25,575</u>

699 CONTINGENCY FOR EMERGENCIES

<u>Org</u>	<u>Object</u>	<u>Description</u>	2025	2025	2025	2025	2026	
			<u>Revised Budget</u>	<u>Actual</u>	<u>Available</u>	<u>Percent</u>	<u>FY26 Revised Budget</u>	
01699	467500	CONTINGENCY-FUND BAL RESERVE	\$ -	\$ -	\$ -	-	\$ -	
01699	467510	CONTINGENCY FOR EMERGENCIES	4,063,022	-	4,063,022	-	6,346,000	16.7% OF\$ 38M
			<u>\$ 4,063,022</u>			TOTAL	<u>\$ 6,346,000</u>	

<i>Jefferson County Policies & Procedures</i>			
Policy Name:	Fund Balance Policy	Approved:	12-19-2013
Policy Number:	308	Author:	Stanton
Associated:			

The County shall maintain an unencumbered fund balance in the General Fund of a minimum of 16.67% of general fund operating expenditures, with a goal of maintaining the fund balance at 20% of General Fund operating expenditures. This ratio will be reviewed as of June 30th of each year. Should the unencumbered fund balance fall below the benchmark, then the County shall adopt a plan to restore this balance to the benchmark level within 24 months. If restoration of the reserve cannot be accomplished within such a period without severe hardship to the County, then the County will establish a different time period.

Should the unencumbered balance rise above the amount stated in the policy, 50 percent of the excess amount will be placed into a Rainy Day Fund.

696 STABILITY FUND - BENITES			2025	2025	2025	2025	2026
<u>Org</u>	<u>Object</u>	<u>Description</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Available</u>	<u>Percent</u>	<u>FY26 Revised Budget</u>
001696	456600	FIN STAB FUND-FUND BAL RESERVE	\$ -	\$ -	\$ -	-	
001696	456658	TRANSFER TO FINANCIAL STAB FND	452,707	-	452,707	-	459,000
			<u>\$ 452,707</u>			TOTAL	<u>\$ 459,000</u>