

AGENDA
JEFFERSON COUNTY COMMISSION
THURSDAY, APRIL 19, 2012
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

PLEDGE OF ALLEGIANCE

APPROVAL OF MINUTES

APPROVAL OF PURCHASE ORDERS

APPROVAL OF ACCOUNTS PAYABLE

PUBLIC COMMENT

PRESENTATIONS:

1. 9:45 a.m. Approval of Resolution - Martin Robinson Delany Day, May 6, 2012 - Discussion/Action
2. 10:00 a.m. State Auditor's Office
- Exit Interview for FYE2010 and 2011 - Discussion/Action
3. 10:15 a.m. Paul Shroyer, Financial Director
- Budget Analysis for Month Ended March 31, 2012 - Discussion/Action
4. 10:30 a.m. Break
5. 10:45 a.m. Fred Blackmer
- Morgan's Grove Market (MGM) - Discussion/Action
6. 11:00 a.m. Lynn Fields, Deputy Clerk, Probate
- Quarterly Review of Opened Estates/Closing of Estates; Admit to record decision of Fiduciary Commissioner D. Frank Hill, III re: Claim against estate of Norman Wilt - Discussion/Action

7. 11:15 a.m. John Reisenweber, Director of Development Authority
- Resolution of Participation and Cooperation (Local Economic Development Grant Program) - for signature by President of the CC and County Clerk - Discussion/Action

NEW BUSINESS:

8. Request use of County Parking Area on August 17th, 2012 as part of the Martin Robinson Delany 200th Celebration - Discussion/Action
9. The deadline for applications is one week prior to the County Commission decision. This allows the Commission an opportunity to review the applications as they will be part of the packet (LW) - Discussion/Action

DEPARTMENTS, BOARDS, COMMISSIONS AND AGENCY WRITTEN REPORTS

- Jefferson County Farmland Protection Board
- Historic Landmarks Commission

COUNTY ADMINISTRATOR REPORTS

COUNTY COMMISSION REPORTS

10. **ADJOURN**

CORRESPONDENCE:

Letter of thanks and appreciation for financial support from the Old Charles Town Library directors and staff.

Weekly Settlement reports for Hollywood Casino at Charles Town Races and Slots for week ending April 7, 2012 received from West Virginia Lottery.

Notice of Ribbon Cutting for Tractor Supply on Saturday, April 28, 2012 at 1:00 o'clock p.m.

Impact Fee Status Report March 2012 received.

The March issue of The County Line received from the West Virginia Association of Counties.

Letter received from E.L. Robinson Engineering concerning their new company brand and online presence.

Letter of resignation received from Farmland Protection Board member Joe Funkhouser, who served as a representative of the Soil Conservation District.

Memorandum received from J. Keith Burdette, Executive Director of West Virginia Development Office concerning Coalbed Methane Service Tax.

Letter received from Jefferson County Citizens for Economic Preservation requesting consideration and passage of an amendment to Jefferson County Subdivision Regulations.

Letter of appreciation to Nichelle Hosby for assisting the Water Advisory Committee from Mary Sell.

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

RESOLUTION

**MARTIN DELANY DAY
MARCH 6, 2012**

WHEREAS, Martin Robinson Delany was born in Charles Town, Virginia (now West Virginia) near the intersection of Charles and Washington Streets on May 6, 1812; and

WHEREAS, Martin Delany was taught by his mother, Pati, to read which violated Virginia law that prohibited Blacks from reading; and

WHEREAS, Martin and his Mother as well as his five siblings left Charles Town and moved to Chambersburg, Pennsylvania where Blacks could openly read and write without persecution; and

WHEREAS, Martin Delany later became a barber and a laborer, later a physician's assistant and then a physician; and

WHEREAS, Martin Delany married Catherine A. Reynolds and fathered eleven children and in 1843 began publishing "The Mystery," an influential weekly focusing on Black issues and was the only such publication in all the United States; and

WHEREAS, from 1847 to 1849 he co-edited "The North Star" newspaper with Black leader Frederick Douglas; and

WHEREAS, after being nominated to Harvard Medical School, white northern students protested the presence of Delany and two other Black students and they were forced to leave the school; and

WHEREAS, in 1852 Delany published "The Condition, Elevation, Emigration and Destiny of the Colored People of The United States," and he argued there was no hope for the long-term success of Blacks and urged emigration to Africa; and

WHEREAS, in 1858 he spoke to a convention in Chatham, Ontario, Canada at the request of John Brown, but did not encourage Brown's Raid on Harpers Ferry, Virginia; and

WHEREAS, he traveled to Africa and England lecturing and confronted the American Ambassador at a convention which caused an international diplomatic incident; and

WHEREAS, in 1863 after the Emancipation Proclamation, he renewed his faith in the American dream, persuaded and recruited Blacks to fight for the Northern States and became a part of the Massachusetts 104th Regiment; and

WHEREAS, in 1865 Delany met with President Abraham Lincoln and proposed that the Union army commission Black field officers. President Lincoln was highly impressed with him and wrote Secretary of War DE. M. Stanton asking him to give Delany the first field officer commission given to a Black, calling him an "... extraordinary and intelligent Black man;" and

WHEREAS, in 1868 Major Delany resigned his commission and became active in Reconstruction Era politics. He ran for Lt. Governor of South Carolina, losing, but with strong

support, and was appointed trial justice by the Republican Party. Later he was appointed as Sub-Assistant Commissioner for the newly-formed Freedman's Bureau; and

WHEREAS, in 1885 Martin Delany died at home in Wilberforce, Ohio.

NOW, THEREFORE, BE IT RESOLVED that the Jefferson County Commission does hereby recognize May 6, 2012 as Martin Delany Day in honor of the 200th anniversary of his birth.

Adopted this 19th day of April, 2012.

JEFFERSON COUNTY COMMISSION

By: _____
Patricia A. Noland, President

Dale Manuel, Commissioner

Lyn Widmyer, Commissioner

Walter Pellish, Commissioner

Frances Morgan, Commissioner

Commission Office Use Only
Date on Agenda:
Appt Time or New Business:

AGENDA REQUEST FORM

Name: Salli Martin, Auditor

Department or Entity: State Auditor's Office

Estimation of amount of time needed for appointment: 15 minutes

Date Requested – 1st Choice: 4/19/12

Date Requested – 2nd Choice: _____

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

Subject: State Auditor's Office
Exit Interview for FYE2010 and FYE2011 - Discussion/Action

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

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

Attachments:



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Glen B. Gainer III
State Auditor and
Chief Inspector

Stuart T. Stickel, CPA
Deputy Chief Inspector

INDEPENDENT AUDITOR'S REPORT

Honorable Members of the
Jefferson County Commission
Charles Town, West Virginia

We have audited the accompanying financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Jefferson County, West Virginia (the County), as of and for the year ended June 30, 2010, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the entity's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Jefferson County Board of Health, Jefferson County Development Authority, Jefferson County Emergency Services Agency and Jefferson County Farmland Protection Board, which represent 99 percent, 99 percent and 83 percent, respectively, of the assets, net assets and revenues of the aggregate discretely presented component units. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Jefferson County Board of Health, Jefferson County Development Authority, Jefferson County Emergency Services Agency and Jefferson County Farmland Protection Board, is based on the report of the other auditors.

Except as discussed in the following paragraph, we conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit and the reports of other auditors provides a reasonable basis for our opinions.

The audit of the financial statements of Jefferson County Parks and Recreation Commission included a disclaimer of opinion because we were unable to obtain sufficient competent evidence supporting the financial activities of the Jefferson County Parks and Recreation Commission, nor were we able to satisfy ourselves as to those financial activities by other auditing procedures. The Jefferson County Parks and Recreation Commission's financial activities are included in the County's basic financial statements as a discretely presented component unit and represent 1 percent, 1 percent and 17 percent of the assets, net assets, and revenues, respectively, of the County's aggregate discretely presented component units.

Management did not implement Governmental Accounting Standards Board Statement Number 45. Accounting principles generally accepted in the United States of America require the expenses and associated liability related to other postemployment benefits (OPEB) be recognized during the period in which the liability is incurred, thereby increasing the expenses and liabilities and reducing the net assets for the governmental activities. The amount by which this departure would affect the expenses and net assets and the associated notes to the financial statements related to the governmental activities is not reasonably determinable.

In our opinion, based on our audit and the reports of other auditors, except for the effects of such adjustments, if any, as might have been determined to be necessary had the Jefferson County Parks and Recreation Commission financial statements had sufficient competent evidence supporting their financial activities, the financial statements referred to previously present fairly, in all material respects, the financial position of the aggregate discretely presented component units for Jefferson County, West Virginia, as of June 30, 2010, and the changes in financial position thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In addition, in our opinion, except for the effects of not presenting the expenses and the corresponding liability related to other postemployment benefits as described above, the financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities of Jefferson County, West Virginia, as of June 30, 2010, and the respective changes in financial position thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

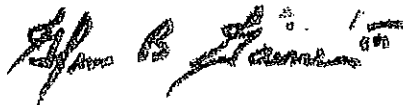
In addition, in our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of each major fund, and the aggregate remaining fund information of Jefferson County, West Virginia, as of June 30, 2010, and the respective changes in financial position thereof and the respective budgetary comparisons for the General Fund and Coal Severance Tax Special Revenue Fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated March 28, 2012, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

The County has not presented the management's discussion and analysis that the Governmental Accounting Standards Board has determined is necessary to supplement, although not required to be part of the basic financial statements.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The budgetary comparison for the Assessor's Valuation Fund and the introductory section listed in the table of contents are presented for purposes of additional analysis and are not required parts of the basic financial statements of the County. The budgetary comparison for the Assessor's Valuation Fund has been subjected to the auditing procedures applied in the audit of the basic financial statements and in our opinion is fairly stated in all material respects in relation to the basic financial statements taken as a whole. The introductory section has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on it.

Respectfully submitted,



Glen B. Gainer III
West Virginia State Auditor

March 28, 2012

JEFFERSON COUNTY, WEST VIRGINIA
STATEMENT OF NET ASSETS
June 30, 2010

	Primary Government	Component Units				
	Governmental Activities	Board of Health	Economic Development	Emergency Services	Farmland Protection Bd	Parks and Recreation
ASSETS						
Current assets:						
Cash and cash equivalents	\$ 11,233,418	\$ 1,044,710	\$ 428,885	\$ 158,085	\$ 1,611,652	\$ 215,183
Investments	--	--	--	--	514,406	--
Receivables:						
Taxes	606,915	--	--	--	38,678	--
Accounts	41,995	36,268	--	--	--	1,314
Grants	34,962	--	--	--	--	--
Loans	24,063	--	20,000	--	--	--
Due from:						
Other governments	5,449	--	--	--	--	--
Prepaid expenses	--	--	1,785	--	3,000	--
Total current assets	<u>11,946,802</u>	<u>1,080,978</u>	<u>450,670</u>	<u>158,085</u>	<u>2,167,736</u>	<u>216,497</u>
Noncurrent assets:						
Restricted assets:						
Rents Receivable	--	--	46,653	--	--	--
Restricted cash	1,242,813	--	1,011,290	--	--	--
Capital assets:						
Nondepreciable:						
Land	866,554	--	8,154,171	550,000	--	--
Construction in progress	340,413	--	--	--	--	--
Depreciable:						
Buildings	18,522,337	--	--	1,305,831	--	--
Structures and improvements	761,617	--	--	--	--	--
Vehicles	1,524,992	--	--	--	--	2,609
Machinery and equipment	5,633,271	14,500	322,001	487,998	--	4,685
Less: accumulated depreciation	(6,980,705)	(14,500)	(265,741)	(289,466)	--	--
Total noncurrent assets	<u>21,911,292</u>	<u>--</u>	<u>9,268,374</u>	<u>2,054,363</u>	<u>--</u>	<u>7,294</u>
Other debits:						
Unamortized loan acquisition costs	--	--	36,280	--	--	--
Total assets	<u>\$ 33,858,094</u>	<u>\$ 1,080,978</u>	<u>\$ 9,755,324</u>	<u>\$ 2,212,448</u>	<u>\$ 2,167,736</u>	<u>\$ 223,791</u>
LIABILITIES						
Current liabilities payable from current assets:						
Accounts payable	104,492	26,376	12,379	4,722	344	(2,388)
Deposits payable	--	--	10,000	--	--	--
Payroll payable	--	--	--	--	--	13,381
Interest payable	--	--	--	1,139	--	--
Leases payable	--	--	--	6,026	--	--
Benefits payable	--	122,116	--	--	--	--
Due to:						
Other governments	--	--	200,000	--	33,790	--
Current liabilities payable from restricted assets:						
Accounts payable (TeleCenter)	--	--	6,215	--	--	--
Notes payable (TeleCenter)	--	--	7,974	--	--	--
Noncurrent liabilities:						
Notes payable - due within one year	23,470	--	--	22,635	--	--
Notes payable - due in more than one year	46,941	--	6,364,658	1,132,025	--	--
Leases payable - due within one year	25,502	--	--	--	--	--
Leases payable - due in more than one year	71,371	--	--	--	--	--
Accrued interest payable	--	--	234,154	--	--	--
Compensated absences payable	496,033	8,089	--	12,343	--	--
Total liabilities	<u>767,809</u>	<u>156,581</u>	<u>6,835,380</u>	<u>1,178,890</u>	<u>34,134</u>	<u>10,993</u>
NET ASSETS						
Invested in capital assets, net of related debt	20,501,195	--	56,260	899,703	--	--
Restricted for:						
Development	--	--	1,043,754	--	--	--
Unrestricted	12,589,090	924,397	1,819,930	133,855	2,133,602	212,798
Total net assets	<u>33,090,285</u>	<u>924,397</u>	<u>2,919,944</u>	<u>1,033,558</u>	<u>2,133,602</u>	<u>212,798</u>
Total liabilities and net assets	<u>\$ 33,858,094</u>	<u>\$ 1,080,978</u>	<u>\$ 9,755,324</u>	<u>\$ 2,212,448</u>	<u>\$ 2,167,736</u>	<u>\$ 223,791</u>

The notes to the financial statements are an integral part of this statement.

**JEFFERSON COUNTY, WEST VIRGINIA
STATEMENT OF ACTIVITIES**

For the Fiscal Year Ended June 30, 2010

Functions / Programs	Program Revenues				Net (Expense) Revenues and Changes in Net Assets					
	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Governmental Activities	Board of Health	Economic Development	Component Units			
							Emergency Services	Farmland Protection Bd	Parks and Recreation	
Primary government activities:										
General government	\$ 11,616,610	\$ 2,718,113	\$ --	\$ (8,693,980)						
Public safety	8,460,950	219,978	--	(8,240,972)						
Health and sanitation	307,160	--	--	(307,160)						
Culture and recreation	957,136	--	--	(957,136)						
Social services	20,855	--	--	(20,855)						
Capital projects	4,004,900	119,743	--	(3,885,157)						
Total primary government	\$ 25,367,611	\$ 2,718,113	\$ --	\$ (22,105,260)						
Component units:										
Board of Health	690,187	278,516	--	--	\$ 100,887	\$ --	\$ --	\$ --		
Economic Development	1,026,717	--	--	--	--	(636,077)	--	--		
Emergency Services	1,541,801	--	137,105	--	--	--	75,304	--		
Farmland Protection Bd	1,008,331	--	--	--	--	--	--	(548,144)		
Parks and Recreation	821,015	398,997	--	--	--	--	--	--	(227,309)	
Total component units	\$ 5,088,051	\$ 677,513	\$ 137,105	\$ --	\$ 100,887	\$ (636,077)	\$ 75,304	\$ (548,144)	\$ (227,309)	
General revenues:										
Ad valorem property taxes				9,973,599	--	--	--	--	--	
Alcoholic beverages tax				7,899	--	--	--	--	--	
Hotel occupancy tax				483,598	--	--	--	--	--	203,436
Animal tax				27,822	--	--	--	--	--	--
Gas and oil severance tax				28,215	--	--	--	--	--	--
Other taxes				472,856	--	--	--	--	--	458,485
Coal severance tax				116,511	--	--	--	--	--	--
Licenses and permits				1,826,599	--	--	--	--	--	--
Intergovernmental:										
Local				12,369	242,500	--	--	--	--	--
Unrestricted investment earnings				287,134	15,870	32,915	6,386	45,618	1,067	--
Refunds				267,228	--	--	--	--	--	--
Reimbursement				673	--	--	1,009	--	--	--
Miscellaneous				5,016,284	18,840	292,172	21,767	--	--	71,940
Total general revenues				18,520,587	277,210	325,087	29,162	504,103	276,443	
Change in net assets				(3,584,673)	378,097	(310,990)	104,466	(44,041)	49,134	
Net assets - beginning (Note IV-1)				36,674,958	546,300	3,230,934	929,092	2,177,643	163,664	
Net assets - ending				\$ 33,090,285	\$ 924,397	\$ 2,919,944	\$ 1,033,558	\$ 2,133,602	\$ 212,798	

The notes to the financial statements are an integral part of this statement.

**JEFFERSON COUNTY, WEST VIRGINIA
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE FISCAL YEAR ENDED JUNE 30, 2010**

**Expenditures in Excess of Amounts Allocated in the Levy Estimate-General County
2010-1**

CONDITION:

We noted during our audit that the Jefferson County Commission incurred expenditures for certain items in the General Fund in excess of the amounts allocated for those items in the official levy estimate (budget) as last revised. Specifically, expenditures in the following budget categories exceeded the approved amount:

<u>Account Number</u>	<u>Line Item</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
900	Parks and Recreation	\$387,604	\$391,040	(\$3,436)
911	Visitor's Bureau	\$240,000	\$242,374	(\$2,374)
983	Election County Clerk	\$31,000	\$36,657	(\$5,657)

CRITERIA:

West Virginia Code §11-8-26 states, in part, that:

"...a local fiscal body shall not expend money or incur obligations:

- (1) In an unauthorized manner;
- (2) For an unauthorized purpose;
- (3) In excess of the amount allocated to the fund in the levy order;
- (4) In excess of the funds available for current expenses...."

These over expenditures did not cause the total levy estimate (budget) of the General County Fund to be overexpended.

CAUSE:

The Jefferson County Commission, Jefferson County elected officials, and/or department heads did not have a policy in place to accurately monitor compliance with this statute.

EFFECT:

The Jefferson County Commission, Jefferson County elected officials, and/or department heads incurred expenditures and/or encumbrances that were in excess of the amount allocated in their various budget line items.

RECOMMENDATION:

The Jefferson County Commission is directed to implement effective budgetary controls to ensure that actual expenditures and/or encumbrances do not exceed the amounts allocated for these expenditures in the official levy estimate (budget) as approved by the State Auditor. Revisions are authorized with prior written approval if submitted prior to the end of the fiscal year.

AUDITED AGENCY'S RESPONSE:

The Jefferson County Commission will review current budgetary control procedures and revise such control to insure that no expenditures are made in excess of current appropriations.

**JEFFERSON COUNTY, WEST VIRGINIA
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE FISCAL YEAR ENDED JUNE 30, 2010**

Other Postemployment Benefits Obligation

2010-2

CONDITION:

It was noted during our audit that the Jefferson County Commission, a non participating employer, failed to have an actuarial study completed and to record the Other Postemployment Benefits obligation in the Commission's financial statements.

CRITERIA:

Governmental Accounting Standards Board (GASB) Statement Number 45 requires that state and local government employers report the costs and obligation associated with postemployment healthcare and other non-pension benefits, known as other postemployment benefits. The requirements of this statement are effective in three phases based on a government's total annual revenues in the first fiscal year ending after June 15, 1999. Governments with annual revenues of \$100 million or more (Phase 1 governments) were required to implement in the periods beginning after December 15, 2006. Governments with annual revenues between \$10 million and \$100 million (Phase 2 governments) were required to implement in the periods after December 15, 2007. Governments with revenues less than \$10 million (Phase 3 governments) were required to implement in the periods after December 15, 2008. Component units are required to implement GASB 45 the same fiscal year as the primary government.

CAUSE:

Officials did not obtain the completed actuarial study to determine a correct calculation of the annual required contributions which were necessary to reflect this liability in the financial statements and failed to account for the Other Postemployment Benefits obligation.

EFFECT:

The liabilities are substantially understated which necessitates a qualification of opinion on the financial statements.

RECOMMENDATION:

The Jefferson County Commission should review the requirements set forth in GASB Statement 45 and calculate the liability related to Other Postemployment Benefits accordingly.

AUDITED AGENCY'S RESPONSE:

The Jefferson County Commission will review the requirements of GASB-45 as it related to Post Employment Benefits and comply with the requirements of that Pronouncement as it pertains to county policy. The county currently operates under a policy of "Pay as you go" which has been approved by PEIA for Jefferson County; Jefferson County insures only retirees through PEIA and has no additional based on the "Pay as you go" policy.

**JEFFERSON COUNTY, WEST VIRGINIA
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE FISCAL YEAR ENDED JUNE 30, 2010**

Purchase Orders

2010-3

CONDITION:

We noted during our audit that the Jefferson County Commission, Jefferson County elected officials, and/or department heads did not properly utilize a purchase order for all purchases of equipment, supplies, and materials.

CRITERIA:

Proper internal control procedures dictate the utilization of a purchase order for all purchases to properly account for expenditures.

CAUSE:

The County did not have a policy to ensure that a purchase order was completed prior to placing an order for equipment, supplies and materials.

EFFECT:

Purchases were made without the proper budget and expenditure controls being implemented.

RECOMMENDATION:

It is recommended that the Jefferson County Commission review the policy for the issuance and recording of purchase orders and comply with it as such.

AUDITED AGENCY'S RESPONSE:

The Jefferson County Commission has no mandatory policy for the usage of a purchase order with every purchase. However, we would acknowledge that such a policy would provide better internal control if such a policy was followed.

**JEFFERSON COUNTY, WEST VIRGINIA
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE FISCAL YEAR ENDED JUNE 30, 2010**

**Pay Adjustments
2010-4**

CONDITION:

We noted during our audit that the Jefferson County Commission issued pay adjustments that did not clearly establish that the adjustments were not bonuses.

CRITERIA:

Proper internal control procedures dictate that all pay adjustments should be worded and recorded in a manner that clearly establishes that it is not a bonus. Additionally, the Constitution of the State of West Virginia prohibits the payment of bonuses.

CAUSE:

The Jefferson County Commission did not have a policy in place to ensure that all pay adjustments were properly worded and recorded.

EFFECT:

The wording of the pay adjustments issued by the Jefferson County Commission did not clearly establish that it was not a bonus. While we could not definitively determine whether the pay adjustments were bonuses, it is unclear whether a binding tribunal could, in fact, rule that the payments were bonuses.

RECOMMENDATION:

The Jefferson County Commission should establish policies and procedures to ensure that all pay adjustments be properly worded to clearly establish that it is not a bonus. Pay adjustments in the form of "longevity pay" should be structured in a manner similar to that of the State of West Virginia in which the payments are based on years of service and are continuing in nature, since this type increment has been ruled valid by the West Virginia Supreme Court.

AUDITED AGENCY'S RESPONSE:

It is the position of the Jefferson County Commission the audit finding for "Pay Adjustments" should have a reference to the County Clerk's Office where the pay adjustments\bonus payments were made. The Commission further feels the audit review should have made in line with budgetary wages requested by employee and budgetary wage payments actual made those same employees. In such a comparison, the County Clerk clearly exceeded, in a material amount, the wages request by employee and did so without the approval of the County Commission. The Commission further contends these were one time payments to employees at an unusual time of the year, were not continued, and were funded from unspent appropriation that the Clerk had requested for other positions in the Clerk office that were vacant or not otherwise unfilled.

AUDITOR'S RESPONSE TO AUDITED AGENCY'S RESPONSE:

In this fiscal year, there was not a pay adjustment by the office of the County Clerk. There was a one-time pay adjustment by the offices of the Assessor and the Circuit Clerk, and a longevity pay adjustment for all county employees by the County Commission.

JEFFERSON COUNTY, WEST VIRGINIA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
For the Fiscal Year Ended June 30, 2010

Status of Prior Year Audit Findings

<u>Finding Number</u>	<u>Title</u>	<u>Status</u>
2009-1	Failure to Submit Budget Revision to Appropriate the Unexpended Fund Balance- General Fund	Corrected
2009-2	Failure to Submit Budget Revision to Appropriate the Unexpended Fund Balance- Coal Severance Tax Fund	Corrected
2009-3	Expenditures in Excess of Amounts Allocated in the Levy Estimate-General Fund	Repeated
2009-4	Conservator Accounts - Annual Reports	Corrected
2009-5	Unallowed Expenditure from the General School Fund	Corrected
2009-6	Other Postemployment Benefits Obligation	Repeated



State of West Virginia

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Glen B. Galner III
State Auditor and
Chief Inspector

Stuart T. Stickel, CPA
Deputy Chief Inspector

INDEPENDENT AUDITOR'S REPORT

Honorable Members of the
Jefferson County Commission
Charles Town, West Virginia 25414

We have audited the accompanying financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Jefferson County, West Virginia (the County), as of and for the year ended June 30, 2011, which collectively comprise the basic financial statements of the County's primary government as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Jefferson County Development Authority and the Jefferson County Farmland Protection Board, which represent an undetermined percentage of the assets, net assets and revenues of the aggregate discretely presented component units. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and in our opinion, insofar as it relates to the amounts included for the Jefferson County Development Authority and the Jefferson County Farmland Protection Board, is based on the report of the other auditors.

Except as discussed in the fourth paragraph, we conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit and the report of other auditors provides a reasonable basis for our opinions.

The financial statements do not include financial data for the Jefferson County Emergency Services Agency. Accounting principles generally accepted in the United States of America require the financial data for this component unit to be reported with the financial data of the County's primary government unless the County also issues financial statements for the financial reporting entity that include the financial data for its component units. The County has not issued such reporting entity financial statements. Because of this departure from accounting principles generally accepted in the United States of America, the assets, liabilities, net assets, revenues and expenses of the Jefferson County Emergency Services Agency is indeterminable.

Further, the financial statements of the Jefferson County Board of Health, the Jefferson County Parks and Recreation Commission, and the Jefferson County Historic Landmarks Commission have not been audited, and we were not engaged to audit the Jefferson County Board of Health, the Jefferson County Parks and Recreation Commission, and the Jefferson County Historic Landmarks Commission financial statements as part of our audit of the County's basic financial statements. The Jefferson County Board of Health, the Jefferson County Parks and Recreation Commission, and the Jefferson County Historic Landmarks Commission financial activities are included in the County's basic financial statements as discretely presented component units.

Management did not implement Governmental Accounting Standards Board Statement Number 45. Accounting principles generally accepted in the United States of America require the expenses and associated liability related to other post employment benefits (OPEB) be recognized during the period in which the liability is incurred, thereby increasing the expenses and liabilities and reducing the net assets for the governmental activities. The amount by which this departure would affect the expenses and net assets and the associated notes to the financial statements related to the governmental activities is not reasonably determinable.

In our opinion, based on our audit and the report of other auditors, because of the omission of the Jefferson County Emergency Services Agency and because of the unaudited discretely presented component units, as discussed in the third and fourth paragraph, respectively, the financial statements referred to above do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the aggregate discretely presented component units of Jefferson County, West Virginia as of June 30, 2011, or the changes in financial position thereof, for the year then ended.

In addition, in our opinion, except for the effects of not presenting the expenses and the corresponding liability related to other post employment benefits as described in the fifth paragraph, the financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities of Jefferson County, West Virginia, as of June 30, 2011, and the respective changes in financial position thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Finally, in our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of each major fund, and the aggregate remaining fund information of Jefferson County, West Virginia, as of June 30, 2011, and the respective changes in financial position thereof and the respective budgetary comparisons for the General Fund and Coal Severance Tax Special Revenue Fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

As discussed in note I.D.9, the County implemented the provisions of Governmental Accounting Standards Board Statement Number 54, *Fund Balance Reporting and Governmental Fund Type Definitions*.

In accordance with *Government Auditing Standards*, we have also issued our report dated March 28, 2012, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

The County has not presented the management's discussion and analysis that the Governmental Accounting Standards Board has determined is necessary to supplement, although not required to be part of the basic financial statements.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The budgetary comparison for the Assessor's Valuation Fund and the introductory section listed in the table of contents are presented for purposes of additional analysis and are not required parts of the basic financial statements of the County. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and is also not a required part of the basic financial statements of the County. The budgetary comparison for the Assessor's Valuation Fund and the Schedule of Expenditures of Federal Awards has been subjected to the auditing procedures applied by us and the other auditors in the audit of the basic financial statements and, in our opinion, based on our audit and the report of other auditors, are fairly stated in all material respects in relation to the basic financial statements taken as a whole. The introductory section has not been subjected to the auditing procedures applied by us and the other auditors in the audit of the basic financial statements and, accordingly, we express no opinion on it.

Respectfully submitted,



Glen B. Gainer III
West Virginia State Auditor

March 28, 2012

JEFFERSON COUNTY, WEST VIRGINIA
STATEMENT OF NET ASSETS
June 30, 2011

	Primary Government	Component Units				
	Governmental Activities	Board of Health	Development Authority	Historic Landmark	Farmland Protection Board	Parks and Recreation
ASSETS						
Current assets:						
Cash and cash equivalents	\$ 11,417,696	\$ 1,305,941	\$ 1,224,881	\$ 14,032	\$ 1,720,205	\$ 348,964
Receivables:						
Taxes	724,465	--	--	--	51,483	--
Accounts	41,995	7,068	--	--	--	1,314
Grants	28,378	--	--	--	--	--
Loans	--	--	20,000	--	--	--
Due from:						
Other governments	9,048	--	--	--	--	--
Prepaid expenses	--	--	2,008	--	--	--
Total current assets	<u>12,221,582</u>	<u>1,313,009</u>	<u>1,246,889</u>	<u>14,032</u>	<u>1,771,688</u>	<u>350,278</u>
Noncurrent assets:						
Restricted assets:						
Restricted cash	2,480,498	--	14,554	--	3,000	--
Capital assets:						
Nondepreciable:						
Land	866,554	--	8,962,171	--	--	--
Depreciable:						
Buildings	19,024,780	--	--	--	--	--
Structures and improvements	1,206,084	--	--	--	--	--
Vehicles	1,587,290	--	--	--	--	--
Machinery and equipment	5,777,877	--	40,579	1,000	--	7,294
Less: accumulated depreciation	(8,225,234)	--	(35,461)	--	--	--
Other assets:						
Other	--	--	33,075	--	--	--
Total noncurrent assets	<u>22,717,849</u>	<u>--</u>	<u>9,014,918</u>	<u>1,000</u>	<u>3,000</u>	<u>7,294</u>
Total assets	<u>\$ 34,939,431</u>	<u>\$ 1,313,009</u>	<u>\$ 10,261,807</u>	<u>\$ 15,032</u>	<u>\$ 1,774,688</u>	<u>\$ 357,572</u>
LIABILITIES						
Current liabilities payable						
from current assets:						
Accounts payable	131,929	--	33,105	--	25,695	16,359
Benefits payable	218,838	--	--	--	--	--
Current liabilities payable from						
restricted assets:						
Customer deposits	--	--	10,000	--	--	--
Deferred revenues:						
NonTom investments	--	--	536,452	--	--	--
Noncurrent liabilities:						
Notes payable - due within one year	--	--	--	--	--	--
Notes payable - due in more than one year	23,471	--	6,364,658	--	--	--
Leases payable - due within one year	26,660	--	--	--	--	--
Leases payable - due in more than one year	44,711	--	--	--	--	--
Accrued interest payable	--	--	461,848	--	--	--
Compensated absences payable	492,788	--	--	--	--	--
Total liabilities	<u>938,397</u>	<u>--</u>	<u>7,406,063</u>	<u>--</u>	<u>25,695</u>	<u>16,359</u>
NET ASSETS						
Invested in capital assets, net of related debt	20,142,509	--	5,118	--	--	--
Restricted for:						
Agriculture development	--	--	14,554	--	--	--
Unrestricted	<u>13,858,525</u>	<u>1,313,009</u>	<u>2,836,072</u>	<u>15,032</u>	<u>1,748,993</u>	<u>341,213</u>
Total net assets	<u>34,001,034</u>	<u>1,313,009</u>	<u>2,855,744</u>	<u>15,032</u>	<u>1,748,993</u>	<u>341,213</u>
Total liabilities and net assets	<u>\$ 34,939,431</u>	<u>\$ 1,313,009</u>	<u>\$ 10,261,807</u>	<u>\$ 15,032</u>	<u>\$ 1,774,688</u>	<u>\$ 357,572</u>

The notes to the financial statements are an integral part of this statement.

JEFFERSON COUNTY, WEST VIRGINIA
STATEMENT OF ACTIVITIES
For the Fiscal Year Ended June 30, 2011

	Program Revenues				Net (Expense) Revenues and Changes in Net Assets				
	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Governmental Activities	Board of Health	Development Authority	Historic Landmark	Farmland Protection Board	Parks and Recreation
Functions / Programs									
Primary government:									
Governmental activities:									
General government	\$ 12,816,078	\$ 2,845,658	\$ 193,671	\$ (9,776,749)					
Public safety	8,238,665	--	203,743	(8,034,922)					
Health and sanitation	188,383	--	96,102	(92,281)					
Culture and recreation	1,041,281	--	--	(1,041,281)					
Social services	19,813	--	--	(19,813)					
Capital projects	389,672	--	350,499	(39,173)					
Total primary government	\$ 22,693,892	\$ 2,845,658	\$ 493,516	\$ (19,004,219)					
Component units:									
Board of Health	701,024	341,194	--	--	149,724	--	--	--	--
Economic Development Authority	811,408	--	--	--	--	(765,749)	--	--	--
Historic Landmark Commission	41,145	--	--	--	--	(41,145)	--	--	--
Farmland Protection Board	1,723,604	--	799,050	--	--	--	(924,554)	--	--
Parks & Recreation Commission	610,315	364,489	--	--	--	--	--	(245,826)	--
Total component units	\$ 3,887,496	\$ 705,683	\$ 1,354,263	\$ (765,749)	\$ 149,724	\$ (765,749)	\$ (924,554)	\$ (245,826)	
General revenues:									
Ad valorem property taxes				10,248,398					
Alcoholic beverages tax				6,037					
Hotel occupancy tax				550,324					
Animal tax				27,592					
Gas and oil severance tax				33,485					
Other taxes				992,196				499,301	228,935
Coal severance tax				240,301					
Licenses and permits				1,623,711					
Intergovernmental:									
Local				180,218	97,781	514,229	22,714		128,256
Unrestricted investment earnings				248,503	12,055	18,259	--	32,505	1,130
Refunds				4,121,161	--	--	--	--	--
Video lottery				1,643,042	10,623	169,061	--	8,139	--
Miscellaneous				--	--	--	13,513	--	20,383
Transfers				--	--	--	--	--	--
Total general revenues				19,914,968	120,439	701,549	36,227	539,945	378,704
Change in net assets				910,749	270,163	(64,200)	(4,918)	(384,609)	132,878
Net assets - beginning				33,090,285	1,042,846	2,919,944	19,950	2,133,602	208,335
Net assets - ending				\$ 34,001,034	\$ 1,513,009	\$ 2,855,744	\$ 15,032	\$ 1,748,993	\$ 341,213

The notes to the financial statements are an integral part of this statement.

**JEFFERSON COUNTY, WEST VIRGINIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

Section II - Financial Statement Findings

**Expenditures in Excess of Amounts Allocated in the Levy Estimate - General County
2011-1**

CONDITION:

We noted during our audit that the Jefferson County Commission incurred expenditures for certain items in the General Fund in excess of the amounts allocated for those items in the official levy estimate (budget) as last revised. Specifically, expenditures in the following budget categories exceeded the approved amount:

<u>Account Number</u>	<u>Line Item</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
403	Circuit Clerk	\$555,879	\$556,762	(\$883)
716	Dog Warden	\$248,053	\$250,884	(\$2,831)
900	Visitor's Bureau	\$361,556	\$377,770	(\$16,214)
903	Arts & Humanities	\$23,330	\$25,779	(\$2,449)
911	Visitor's Bureau	\$280,000	\$297,040	(\$17,040)
983	Election County Clerk	\$23,656	\$46,940	(\$23,284)

CRITERIA:

West Virginia Code §11-8-26 states, in part, that:

- "...a local fiscal body shall not expend money or incur obligations:
- (1) In an unauthorized manner;
 - (2) For an unauthorized purpose;
 - (3) In excess of the amount allocated to the fund in the levy order;
 - (4) In excess of the funds available for current expenses...."

These over expenditures did not cause the total levy estimate (budget) of the General County Fund to be overexpended.

CAUSE:

The Jefferson County Commission, Jefferson County elected officials, and/or department heads did not have a policy in place to accurately monitor compliance with this statute.

EFFECT:

The Jefferson County Commission, Jefferson County elected officials, and/or department heads incurred expenditures and/or encumbrances that were in excess of the amount allocated in their various budget line items.

**JEFFERSON COUNTY, WEST VIRGINIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

**Expenditures in Excess of Amounts Allocated in the Levy Estimate - General County
2011-1 (continued)**

RECOMMENDATION:

The Jefferson County Commission is directed to implement effective budgetary controls to ensure that actual expenditures and/or encumbrances do not exceed the amounts allocated for these expenditures in the official levy estimate (budget) as approved by the State Auditor. Revisions are authorized with prior written approval if submitted prior to the end of the fiscal year.

AUDITED AGENCY'S RESPONSE:

The Jefferson County Commission will review current budgetary control procedures and revise such control to insure that no expenditures are made in excess of current appropriations.

**JEFFERSON COUNTY, WEST VIRGINIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

**Expenditures in Excess of Amounts Allocated in the Levy Estimate - Coal Severance Tax Fund
2011-2**

CONDITION:

We noted during our audit that the Jefferson County Commission incurred expenditures for certain items in the Coal Severance Tax Fund in excess of the amounts allocated for those items in the official levy estimate (budget) as last revised. Specifically, expenditures in the following budget category exceeded the approved amount:

<u>Account</u>				
<u>Number</u>	<u>Line Item</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
801	Mental Health	\$0	\$24,758	(\$24,758)

CRITERIA:

West Virginia Code §11-8-26 states, in part, that:

- "...a local fiscal body shall not expend money or incur obligations:
- (1) In an unauthorized manner;
 - (2) For an unauthorized purpose;
 - (3) In excess of the amount allocated to the fund in the levy order;
 - (4) In excess of the funds available for current expenses...."

These over expenditures did not cause the total levy estimate (budget) of the Coal Severance Tax Fund to be overexpended.

CAUSE:

The Jefferson County Commission, Jefferson County elected officials, and/or department heads did not have a policy in place to accurately monitor compliance with this statute.

EFFECT:

The Jefferson County Commission, Jefferson County elected officials, and/or department heads incurred expenditures and/or encumbrances that were in excess of the amount allocated in their various budget line items.

RECOMMENDATION:

The Jefferson County Commission is directed to implement effective budgetary controls to ensure that actual expenditures and/or encumbrances do not exceed the amounts allocated for these expenditures in the official levy estimate (budget) as approved by the State Auditor. Revisions are authorized with prior written approval if submitted prior to the end of the fiscal year.

AUDITED AGENCY'S RESPONSE:

The Jefferson County Commission will review current budgetary control procedures and revise such control to insure that no expenditures are made in excess of current appropriations.

JEFFERSON COUNTY, WEST VIRGINIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

Expenditures in Excess of Amounts Allocated in the Levy Estimate - Assessor's Valuation Fund
2011-3

CONDITION:

We noted during our audit that the Jefferson Assessor incurred expenditures for certain items in the Assessor's Valuation Fund in excess of the amounts allocated for those items in the official levy estimate (budget) as last revised. Specifically, expenditures in the following budget categories exceeded the approved amount:

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
General Government expenditures	\$33,823	\$54,453	(\$20,630)

CRITERIA:

West Virginia Code §11-8-26 states, in part, that:

"...a local fiscal body shall not expend money or incur obligations:

- (1) In an unauthorized manner;
- (2) For an unauthorized purpose;
- (3) In excess of the amount allocated to the fund in the levy order;
- (4) In excess of the funds available for current expenses...."

These over expenditures did not cause the total levy estimate (budget) of the Assessor's Valuation Fund to be overexpended.

CAUSE:

The Jefferson County Assessor did not have a policy in place to accurately monitor compliance with this statute.

EFFECT:

The Jefferson County Assessor incurred expenditures and/or encumbrances that were in excess of the amount allocated in their various budget line items.

RECOMMENDATION:

The Jefferson County Assessor is directed to implement effective budgetary controls to ensure that actual expenditures and/or encumbrances do not exceed the amounts allocated for these expenditures in the official levy estimate (budget) as approved by the State Auditor. Revisions are authorized with prior written approval if submitted prior to the end of the fiscal year.

AUDITED AGENCY'S RESPONSE:

The Jefferson County Assessor will review current budgetary control procedures and revise such control to insure that no expenditures are made in excess of current appropriations. For the FYE June 30, 2011, certain equipment cost \$23,345 was charged to Material and Supplies and should have been charged to Capital Outlay.

JEFFERSON COUNTY, WEST VIRGINIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

Other Post-Employment Benefits Obligation
2011-4

CONDITION:

It was noted during our audit that the Jefferson County Commission, a non participating employer, failed to have an actuarial study completed and record the Other Post-Employment Benefits obligation in the Commission's financial statements.

CRITERIA:

Governmental Accounting Standards Board (GASB) Statement Number 45 requires that state and local government employers report the costs and obligation associated with post-employment healthcare and other non-pension benefits, known as other post-employment benefits. The requirements of this statement are effective in three phases based on a government's total annual revenues in the first fiscal year ending after June 15, 1999. Governments with annual revenues of \$100 million or more (Phase 1 governments) are required to implement in the periods beginning after December 15, 2006. Governments with annual revenues between \$10 million and \$100 million (Phase 2 governments) are required to implement in the periods after December 15, 2007. Governments with revenues less than \$10 million (Phase 3 governments) are required to implement in the periods after December 15, 2008. Component units are required to implement GASB 45 the same fiscal year as the primary government.

CAUSE:

Officials did not obtain an actuarial study to determine annual required contribution, which is necessary to reflect this liability in the financial statements.

EFFECT:

The liabilities are substantially understated which necessitates a qualification of opinion on the financial statements.

RECOMMENDATION:

The Jefferson County Commission should review the requirements set forth in GASB Statement 45 and calculate the liability related to Other Post-employment Benefits accordingly.

AUDITED AGENCY'S RESPONSE:

The Jefferson County Commission will review the requirements of GASB-45 as it related to Post Employment Benefits and comply with the requirements of that Pronouncement as it pertains to county policy. The county currently operates under a policy of "Pay as you go" which has been approved by PEIA for Jefferson County; Jefferson County insures only retirees through PEIA and has no additional based on the "Pay as you go" policy.

**JEFFERSON COUNTY, WEST VIRGINIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

Purchase Orders

2011-5

CONDITION:

We noted during our audit that the Jefferson County Commission, Jefferson County elected officials, and/or department heads did not properly utilize a purchase order for all purchases of equipment, supplies, and materials.

CRITERIA:

Proper internal control procedures dictate the utilization of a purchase order for all purchases to properly account for expenditures.

CAUSE:

The County did not have a policy to ensure that a purchase order was completed prior to placing an order for equipment, supplies and materials.

EFFECT:

Purchases were made without the proper budget and expenditure controls being implemented.

RECOMMENDATION:

It is recommended that the Jefferson County Commission review the policy for the issuance and recording of purchase orders and comply with it as such.

AUDITED AGENCY'S RESPONSE:

The Jefferson County Commission has no mandatory policy for the usage of a purchase order with every purchase. However, we would acknowledge that such a policy would provide better internal control if such a policy was followed.

**JEFFERSON COUNTY, WEST VIRGINIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

Pay Adjustments

2011-6

CONDITION:

We noted during our audit that the Jefferson County Commission issued pay adjustments that did not clearly establish that the adjustments were not bonuses.

CRITERIA:

Proper internal control procedures dictate that all pay adjustments should be worded and recorded in a manner that clearly establishes that it is not a bonus. Additionally, the Constitution of the State of West Virginia prohibits the payment of bonuses.

CAUSE:

The Jefferson County Commission did not have a policy in place to ensure that all pay adjustments were properly worded and recorded.

EFFECT:

The wording of the pay adjustments issued by the Jefferson County Commission did not clearly establish that it was not a bonus. While we could not definitively determine whether the pay adjustments were bonuses, it is unclear whether a binding tribunal could, in fact, rule that the payments were bonuses.

RECOMMENDATION:

The Jefferson County Commission should establish policies and procedures to ensure that all pay adjustments be properly worded to clearly establish that it is not a bonus. Pay adjustments in the form of "longevity pay" should be structured in a manner similar to that of the State of West Virginia in which the payments are based on years of service and are continuing in nature, since this type of increment has been ruled valid by the West Virginia Supreme Court.

AUDITED AGENCY'S RESPONSE:

It is the position of the Jefferson County Commission the audit finding for "Pay Adjustments" should have a reference to the County Clerk's Office where the pay adjustments/bonus payments were made. The Commission further feels the audit review should have made in line with budgetary wages requested by employee and budgetary wage payments actual made those same employees. In such a comparison, the County Clerk clearly exceeded, in a material amount, the wages request by employee and did so without the approval of the County Commission. The Commission further contends these were one time payments to employees at an unusual time of the year, were not continued, and were funded from unspent appropriation that the Clerk had requested for other positions in the Clerk that were vacant or not otherwise unfilled.

AUDITOR'S RESPONSE TO AUDITED AGENCY'S RESPONSE:

In this fiscal year, there was a one-time pay adjustment by the office of the County Clerk, and a pay adjustment in August for all county employees retroactive to July by the County Commission.

JEFFERSON COUNTY, WEST VIRGINIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

Grant Records
2011-7

CONDITION:

We noted during our audit that there is a lack of control over accurately identifying and recording grant revenues and expenditures into the proper funds.

CRITERIA:

Generally accepted accounting procedures require that all revenues be properly identified so that accounting records can be accurately prepared and contain all important information necessary for the preparation of the county clerk's financial statements. Proper internal control procedures require that these records must be complete and accurate to provide reasonable assurance that all transactions are properly recorded.

CAUSE:

The Jefferson County Commission, County Clerk, and Sheriff have not implemented proper control procedures for the maintenance of financial records concerning grants. Proper control procedures over grant activities have not been implemented by the various offices. Grant revenues are not properly classified as to the correct funding source in the County Clerk's trial balance.

EFFECT:

The lack of proper control procedures required substantial additional time be used by the auditor to determine the audit adjustments necessary to properly record grant revenues into the correct funds. The due to/due from other funds audit adjustments required to be made to correct the various funds total \$205,357.

RECOMMENDATION:

It is recommended that the Jefferson County Commission, County Clerk, and Sheriff establish internal control procedures to ensure that the documentation, recording and reporting of grant revenues and expenditures are accounted for properly. It is also recommended that the Sheriff's Tax office and the County Clerk's bookkeeping department be made aware of all federal and state grants awarded to the County by providing each office a copy of all Federal and State grant award letters which contain the program name, project name, project number and the amount of the award. It is recommended that each office be provided with assigned revenue and expenditure account numbers for each specific funding agency for each grant project title.

AUDITED AGENCY'S RESPONSE:

The Jefferson County Commission will review Internal Control Procedures for Grant Accounting and revise such control to insure that an accurate record of revenues and expenditure of grant funding are maintained.

**JEFFERSON COUNTY, WEST VIRGINIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

Expenditures

2011-8

CONDITION:

We noted during our audit, and also during the West Virginia purchase card agreed upon procedures, that the Jefferson County Commission authorized payment of expenditures without the presentation of an itemized account of such claims. We also noted that there were not always initials or a signature on the invoice indicating that it had been reviewed and approved for payment by the County Commission.

CRITERIA:

Generally accepted accounting principles require that all expenditures be properly supported and

Also, West Virginia Code §12-3-18 states, in part, that:

"It shall be unlawful for any county court, board of education or the council of a municipal corporation, or any other body charged with the administration of the fiscal affairs of any county, school district, independent school district or municipality, to pay any claim for services rendered or materials furnished unless an itemized account therefore is filed by the claimant covering the claim. . . ."

In addition, West Virginia Code §7-5-4 states, in part, that:

"No money shall be paid by the sheriff out of the county treasury except upon an order signed by the president and clerk of the county court, and properly endorsed. . . ."

CAUSE:

Adequate control procedures were not in place to ensure that all expenditures were properly supported and were approved by the County Commission.

EFFECT:

Expenditures were made without the proper authorization for the expenditure and without the proper support to verify the purpose of the expenditure.

RECOMMENDATION:

The Jefferson County Commission and the Jefferson County elected officials are directed to review these statutes and comply with the provisions set forth therein.

AUDITED AGENCY'S RESPONSE:

The Jefferson County Commission will review Internal Control Procedures related to the West Virginia Purchase Card Program. Since the audit period covered by this review, the county has established additional Purchase Card Policy, established logs sheet for control purposes, and received additional training from the Auditor's Office.

**JEFFERSON COUNTY, WEST VIRGINIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

Section III - Federal Award Findings and Questioned Costs

There were no findings at the single audit level for this audit.

**JEFFERSON COUNTY, WEST VIRGINIA
CORRECTIVE ACTION PLAN
For the Fiscal Year Ended June 30, 2011**

There were no findings at the federal program level, therefore no corrective action plan is necessary.

JEFFERSON COUNTY, WEST VIRGINIA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
For the Fiscal Year Ended June 30, 2011

Status of Prior Year Audit Findings

<u>Finding Number</u>	<u>Title</u>	<u>Status</u>
2010-1	Expenditures in Excess of Amounts Allocated in the Levy Estimate - General County	Repeated
2010-2	Other Post-Employment Benefits Obligation	Repeated
2010-3	Purchase Orders	Repeated
2010-4	Pay Adjustments	Repeated

<p>Commission Office Use Only</p> <p>Date on Agenda:</p> <p>Appt Time or New Business:</p>
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AGENDA REQUEST FORM

Name: Paul Shroyer, Financial Director

Department or Entity: County Commission

Estimation of amount of time needed for appointment: 5 -10 minutes

Date Requested – 1st Choice: 4/19/12

Date Requested – 2nd Choice: _____

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

Subject: **Budget Analysis for Month Ended March 31, 2012**

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

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

Attachments:

Jefferson County, West Virginia
Budget Analysis for the Month Ended
March 31, 2012
For the Fiscal Year Ending
June 30, 2012

Attachments

1. Graphic presentation of expenditures
2. Narrative of budget categories
3. Spreadsheet presentation of budget financial data
4. Listing of all fund Cash Balances

Jefferson County Commission
Budget Analysis Narrative-March 2012

Overall Estimated Expenditures and Revenues

Overall, Current expenditures are expected to be under budget by \$3,984,234. Current revenues are projected to exceed budgeted revenues by approximately \$137,213.

Individual Revenue Lines Estimated to Exceed Budget

Revenue items are projected to exceed budgeted estimates by \$15,000 or more are as follow:

Line #30	Circuit Clerk's Earnings	\$20,675
Line #37	E-911 Fees	\$92,852
Line #39	Franchise Fees	\$28,268
Line #50	Table Games	\$823,286

Individual Revenue Lines Estimated to be under Budget

Revenues items projected to be under budget estimates by \$15,000 or more are as follow:

Line #13	Total Ad Valorem Taxes	(\$81,660)
Line #14	Property Transfer Taxes	(\$261,695)
Line #41	Jail Fee Reimb-State & Gen Sch Fund	(\$46,763)
Line #42	Interest-General County Fund	(\$17,426)
Line #51	Video Lottery	(\$433,734)

Estimated Ending Cash & Allowance for Payables

Estimated ending Cash is \$3,984,234; of that amount \$300,000 is being considered as a reserve for accounts payable, encumbrance or other adjustments as of June 30, 2012

Expenditures in general

As of March, some department budget had expenditures in excess of appropriations by individual line; these should be corrected by other available fund in department budgets. Each department will be notified of any expenditure in excess of appropriations.

Cost verses related revenue

Line #90	Communication Center Operating Cost	\$1,387,046
Line #37	E-911 Fee revenue	<u>\$1,151,372</u>
Amount costs exceeds revenues		<u>\$235,674</u>

Jail Cost and related reimbursements

Regional Jail costs are offset in two ways; (1) the county receives a check from State annually as a partial reimbursement of cost, and (2) the county is reimbursed monthly from the General School Fund. For the Fiscal Year Ended June 30, 2012, the estimated Regional Reimbursement is estimated to be as follows:

Line #88	Regional Jail Cost, YTD	\$1,122,197
Line #41	Reimb; State & Gen School Fund	(428,236)
Net Regional Jail Cost, YTD		<u>\$693,961</u>

Listing of all County and Agency Bank Accounts
As of March 31, 2012

<u>Fund Name</u>	<u>Fund Number</u>		<u>Ending Cash Balance</u>
General County Fund	001	\$	4,923,364
Coal Severance	002		310,681
Dog & Kennel	003		30,870
General School	004		0
Magistrate Court	005		2,960
Worthless Check	006		21,674
Home Confinement	008		27,125
Federal Grants	009		(97,961)
State Grants	010		189,673
Flood Mitigation	023		34,959
Unemployment Compensation	068		17,131
Jury & Witness	071		34,145
Sub Division Bond	075		172
Bardane Public Health Center	244		159,688
Emergency Services Cap Out	245		1,711
County Capital Outlay	246		5,978,335
Parks & Recreation	247		634,822
Shepherdstown Battlefeild	248		102,928
Impact Fees	249		1,565,541
Totals		\$	<u>13,937,818</u>

Listing of other Elected Officials Special Funds

<u>Fund Name</u>	<u>Fund Number</u>		<u>Ending Cash Balance</u>
Assessor Valuation	056	\$	487,112
Farmland Protection	057		0
Sheriff's Concealed Weapons	059		49,082
Votes Registration	063		696
Law Enforcement Forfeiture	073		25,055
Pros Attny Forfeiture	074		4,192
Totals		\$	<u>566,137</u>

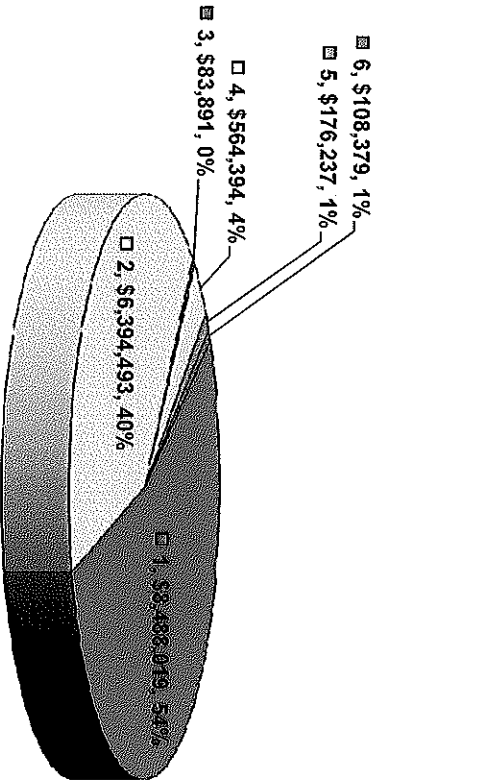
Listing of Other State and Agency Funds held by Sheriff

<u>Fund Name</u>	<u>Fund Number</u>	<u>Ending Cash Balance</u>
DMV	311 \$	5
Criminal Charges	312	86
Court Reporter	313	-17
State Fines	314	260
State Police	315	60
State Current-Taxes	316	0
Tax Lien	364	181,736
Delinquent and Nonentered Lan	365	1,829
Board of Health	366	1,344,475
WVDeputy Sheriff's Retirement	369	1
School Current-Taxes	373	0
School Excess Levy-Taxes	374	0
School Debt Service-Taxes	376	0
Bolivar Current-Taxes	378	0
Charles Town Current-Taxes	379	0
Harpers Ferry Current-Taxes	380	0
Ranson Current-Taxes	381	0
Shepherdstown Current-Taxes	382	0
Totals		<u>1,528,436</u>
Net Balances of all Bank Accounts held by the Sheriff as Treasurer		<u>16,032,391</u>

Jefferson County, WV
 FYE June 30, 2012
 Financial Statement Chart-General County Fund
 YTD Expenditure by Government Activity-March 2012

The Chart and financial data represent year to date budget expenditures from the General County Fund for the Fiscal Year Ending June 30, 2012.

General County Fund-Expenditure Summary by Government Activity-Year to date totals						
	General Government	Public Safety	Health & Sanitation	Culture & Recreation	Social Services	Capital Outlay
Color Coding	Item #1	Item #2	Item #3	Item #4	Item #5	Item #6
Grand total YTD	\$8,488,019	\$6,394,493	\$83,891	\$564,394	\$176,237	\$108,379
Percentage of gross expenditures	53.67%	40.43%	0.53%	3.57%	1.11%	0.69%



Jefferson County, West Virginia
 March 2012 Summary Budget Analysis for the Fiscal Year Ending June 2012

Current Budget		Totals		Estimated Current Actual		Current Year Budget & Estimated Revenues		Actual PY revenues as of March 2011	
Col (a)	Column (b)	Column (c)	Column (d)	Col (e)	Column (g)	Column (h)	Column (i)	Column (k)	
Budgeted Revenues		\$24,603,599		Project revenues including carryover		24,740,812			
Budgeted Expenditures		(24,603,599)		Less: Estimated expenditures		(20,756,578)			
Budgeted surplus/(shortfall)		\$0		Estimated Fund Balance 6/30/2012 (CASH BASIS)		3,984,234			
At the end of March, the county was (2) months into the budget year. The average expenditures at that point would equal 66.67% if the budget could be tracked on a straight line basis.				Less: Estimated end of year accounts payable, Outstanding encumbrances and increases to current budget		(300,000)			
Estimated ending fund balance-Accrual Accounting Basis for Audit Purposes						3,684,234			
Current Year Budget & Estimated Revenues									
Line No.	Accts	Revenue Classification	Budgeted revenues-FY Ending 6/30/2012	Actual CY YTD revenue-March 2012	CY YTD Revenues as a % of total budget	Estimated revenues-FY/E 6/30/2012	Estimate over or (under) Budget	Reason for Variance	Actual PY revenues as of March 2011
Equity and Fund Balance Accounts									
	299	Unnumbered fund balance-added at bottom	3,408,691.00	3,408,691.00					
1	301-000	Public Utility Taxes	456,817.00	228,371.97	49.99%	425,804.22	(31,212.78)	Budget estimate low for uncollectable taxes	207,677.92
2	301-001	Ad Valorem Taxes-Current	9,750,897.00	8,681,369.07	88.94%	9,325,897.87	(435,059.59)	Budget estimate low for 1st PY Tax Collections: this is the carryover affect of a higher than estimated delinquency amount in the first year of tax collections.	8,311,902.37
3	301-002	Ad Valorem Taxes-1st Prior Year	500,000.00	634,119.86	126.82%	649,372.05	148,372.05	Budget estimate low for 2nd PY Tax Collections	476,820.64
4	301-003	Ad Valorem Taxes-2nd Prior Year	10,000.00	30,026.68	300.27%	95,651.30	85,651.30	Budget estimate low for 3rd PY Tax Collections	3,366.38
5	301-004	Ad Valorem Taxes-3rd Prior Year	1,000.00	10,674.90	1067.49%	25,948.29	24,948.29	Budget estimate low for 3rd PY Tax Collections	141.93
6	301-005	Ad Valorem Taxes-4th & Other PY	1,000.00	471.93	47.19%	1,268.00	268.00	Over Budget-not material	155.80
7	301-006	Supplemental taxes	150,000.00	119,392.03	79.57%	174,737.20	24,737.20	Vehicles not reported in a timely manner	117,298.83
8	301-007	Land Sale Surplus	0.00	2,216.98	58.42%	2,216.98	2,216.98	Varies depending on property not redeemed.	3,189.08
9	301-008	Delinquent & Nonentered Land	35,000.00	20,447.10	58.42%	30,896.26	(4,313.74)	Varies depending on State Land Sale	44,344.38
10	301-009	Redemptions-State Auditor	0.00	0.00	#DIV/0!	0.00	0.00		0.00
11	301-009	Tax Discounts	(228,704.00)	(200,881.29)	87.83%	(193,851.65)	34,842.35	Not paying taxes in discount period-General Economy	(188,329.57)
12	302	Interest and Publication Fees on Taxes	275,000.00	260,617.04	94.77%	342,889.96	67,889.96	More taxes paid after discount period.	199,693.24
13		Total all tax years, interest, publication fees minus discounts	10,961,010.00	9,786,784.29	89.29%	10,879,349.97	(81,660.09)		9,176,248.95
14	304	Property Transfer Taxes	600,000.00	280,020.40	46.67%	338,304.72	(261,695.29)	Shortfall due to limited land transfers	402,866.10
15	306	Oil and Gas Severance Tax	25,000.00	9,277.53	37.11%	25,000.00	0.00	Set to budget-not a routine bymt by State	0.00
16	307	Horse Racing	20,000.00	14,734.58	73.67%	20,031.98	31.88	Projected over Budget-not material	14,169.41
17	308	Wine and Liquor Tax	5,000.00	9,594.49	191.89%	14,020.41	9,020.41	Projected over Budget-Budget projection low	4,131.05
18	309	Hotel Occupancy Tax	600,000.00	443,566.89	73.93%	608,526.17	8,526.17	Projected over Budget-Budget projection low	401,504.15
19	317	License Decal Fee	100.00	90.00	90.00%	102.41	2.41	Projected over Budget-not material	116.00
20	318	Permits-Building	195,000.00	114,137.07	58.53%	195,663.55	663.55	Shortfall due to reduced construction	14,459.92

3B

<p>Commission Office Use Only</p> <p>Date on Agenda:</p> <p>Appt Time or New Business:</p>
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AGENDA REQUEST FORM

Name: Paul Shroyer, Financial Director

Department or Entity: Commission

Estimation of amount of time needed for appointment: 10 min.

Date Requested – 1st Choice: 4/19/12

Date Requested – 2nd Choice: _____

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

Subject: **Review and Discussion on the IT Help Desk Staff Policy**

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

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

Attachments:

IT Help Desk Support Staff Policy

Effective Date of Policy:

This written policy supersedes all previous verbal discussions with IT Help Desk Support Personnel and the Director of Financial Management. Changes stated in this written policy shall become effective immediately upon approval by the County Commission.

Change of Departments:

Effective with the April 12, 2012 Payroll, IT Help Desk Personnel were transferred from Dept #422 to Dept. #401.

Supervision of Staff:

IT Help Desk Personnel will report directly to the Director of Financial Management. In the absence of that supervisor, IT Help Desk Personnel shall report to the Assistant County Administrator or the County Administrator.

Normal Working Hours:

The normal duty hours of IT Help Desk Staff shall be day shift when other county offices are open and assistance can be provided to those offices. Flex time will be allowed when special request are made of the Help Desk and deviation from the normal hours of the Courthouse are required; Flex Time is restricted to the hours of 6 AM through 6 PM unless otherwise approved by supervisory personnel.

Compensatory Hours Worked:

As required by WV State Code; all compensatory time over the normal (40) hours week shall be taken off within the current pay period but not later than the next regular pay period. No compensatory time shall be carried forward beyond the next regular pay period.

Primary Responsibility of IT Help Desk Personnel:

The primary responsibility of IT Help Desk Personnel will be the completion of work request made to the Help Desk by County Offices. Those work request are to be completed on a priority basis as judged by IT Help Desk Personnel. Any question of priority shall be discussed with supervisory personnel as listed above.

Working from a Remote Location:

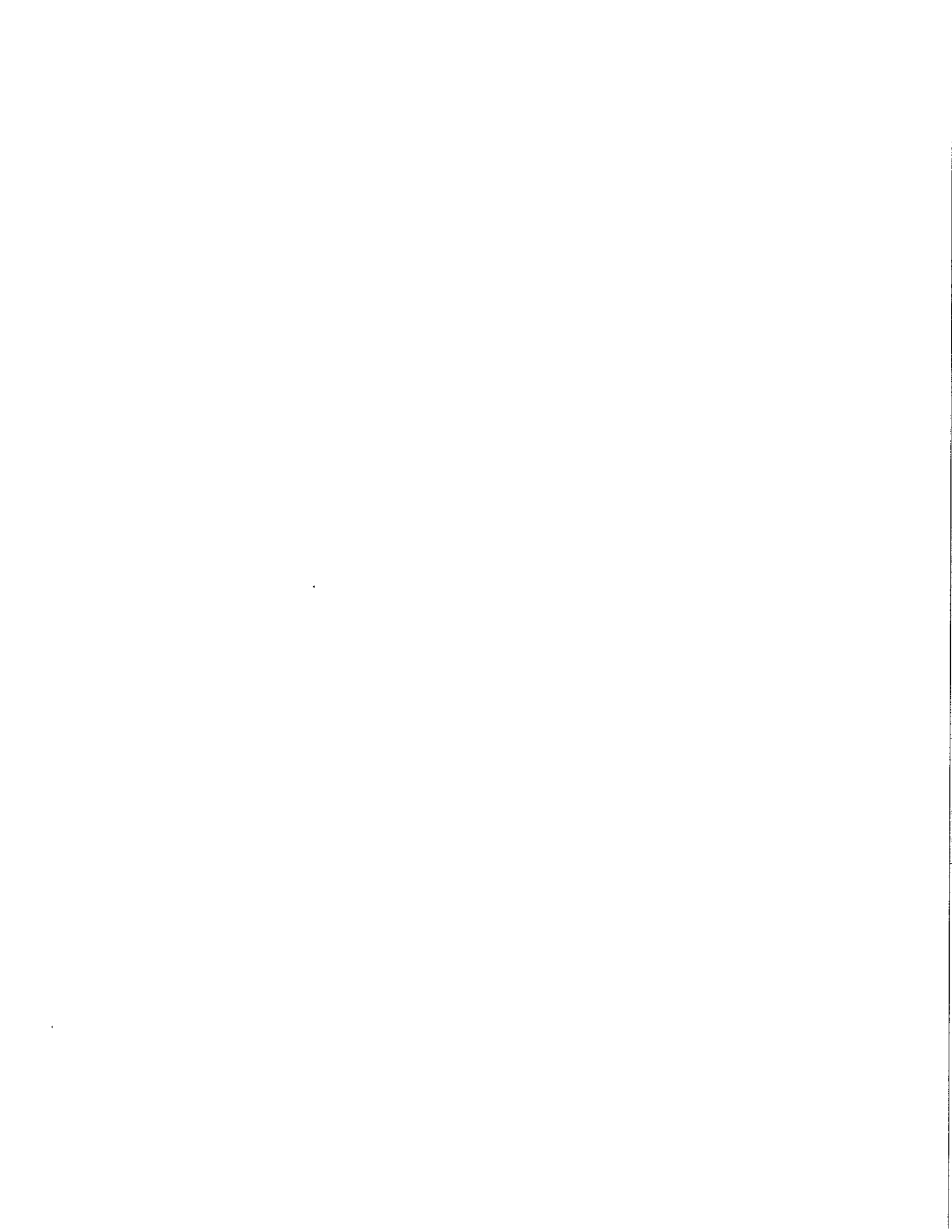
Any work performed from a remote location shall be considered part of the normal (40) hour work week. Supervisory personnel shall be notified of all work performed from a remote location.

Special Projects:

IT staff may assist with special projects of other County Departments with the approval supervisory personnel. Work on special projects should be on the basis of Project Planning or IT needs of the project. Assistance with Special Projects shall be on a short term basis, hours not days, and shall be discussed with supervisory personnel before becoming involved with Special Projects. In no case shall assistance with Special Project come before the primary duties of IT Help Desk Personnel as state above.

Assistance to other departments:

IT staff may assist other County Departments with the approval supervisory personnel. Work with other county departments shall on the basis of Project Planning or IT needs of the project. Assistance to other county departments shall be on a short term basis, hours not days, and shall be discussed with supervisory personnel before committing to any assistance to other county departments. In no case shall assistance to other county departments come before the primary duties of IT Help Desk Personnel as state above.



<p>Commission Office Use Only</p> <p>Date on Agenda:</p> <p>Appt Time or New Business:</p>
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AGENDA REQUEST FORM

Name: Fred Blackmer

Department or Entity: Morgan's Grove Market (MGM)

Estimation of amount of time needed for appointment: 10 minutes

Date Requested – 1st Choice: April 19, 2012

Date Requested – 2nd Choice: _____

If a specific date is needed, please provide reason for specific date: **Action is required on our part prior to April 16.**

Subject: **Update on actions f the past compatibility assessment meeting regarding Morgan's Grove Market Conditional Use Permit. Specifically: future stream monitoring of Town Run. We will be requesting that the CC include Town Run in any and all stream monitoring programs that it supports or funds.**

Please provide the County Commission with a description of your request or presentation, including any background information: **Town Run continues to be a very important part of Shepherdstown's culture. There was great interest in ensuring that any and all activities along the entire length of Town Run be sensitive to its important. MGM proffered among other things to request the CC take this action.**

Recommended motion (Please type out the wording of the motion that you would like the Commission to approve): **Move that Town Run be included in any and all stream monitoring projects supported through consensus, resolution or funding by the county commission.**

Attachments: **none**



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<p>Commission Office Use Only</p> <p>Date on Agenda:</p> <p>Appt Time or New Business:</p>
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AGENDA REQUEST FORM

Name: Lynn Fields

Department or Entity: Probate Office

Estimation of amount of time needed for appointment: 10-15 minutes

Date Requested – 1st Choice: April 19th, 2012

Date Requested – 2nd Choice: April 26th, 2012

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

Subject: **Quarterly Review of Opened Estates/Closing of Estates; Admit to record decision of Fiduciary Commissioner D. Frank Hill, III re: Claim against estate of Norman Wilt**

Please provide the County Commission with a description of your request or presentation, including any background information: **Quarterly Review of Opened Estates/Closing of Estates; Admit to record decision of Fiduciary Commissioner D. Frank Hill, III re: Claim against estate of Norman Wilt**

Recommended motion (Please type out the wording of the motion that you would like the Commission to approve): **Approve opened estates/approve closing of estates; admit to record commissioner's decision regarding the claim against the estate of Norman Wilt**

Attachments: **Preliminary list of estates to be closed; report of Fiduciary Commissioner D. Frank Hill, III re: claim against Wilt estate**

Lynn Fields

Regular Term

APRIL 2012

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

At a Regular Term of the County Commission of said County and State,
begun and held at the Old Charles Town Library thereof, on Thursday, April
19th, 2012 beginning at 11:05 a.m.

PRESENT: Patsy Noland, President
Lyn Widmyer, Dale Manuel
Frances Morgan, and Walt Pelish, Commissioners

A list of Wills Probated, Executors qualified, Guardians, Administrators,
&c appointed since the last Regular Term of this Commission, to-wit: The April,
2012 Term, thereof was this day presented to the Commission by the Clerk
thereof, examined by it, and ordered filed:

Estate of George Michael Bentley, deceased, in Account with Joann Turpin,
Executrix

Estate of Charlotte B. Burdette, deceased, in Account with Teresa R. Masser,
Executrix

Estate of Guy Putman Burdette, deceased, in Account with Teresa R. Masser,
Executrix

Estate of Lottie Dozier, deceased, in Account with Sheriff Robert Shirley,
Administrator

Estate of Mary G. Ketner, deceased, in Account with William H. Ketner, Jr.,
Executor

Estate of Steven John Puleo, deceased, in Account with James B. Crawford,
III, Ancillary Administrator

The following Waivers of Final Settlement were this day examined by the Commission and there being no exceptions thereto, and none appearing on the face thereof, same are ordered approved and recorded as follows:

Estate of Barbara Ann Carter, deceased, Waiver of Final Settlement, Michael E. Stegner, Ancillary Administrator

Estate of Catherine Crum, deceased, Waiver of Final Settlement, Patricia Wright, Executrix

Estate of Samuel E. Ericsson, deceased, Waiver of Final Settlement, Barbara J. Ericsson, Executrix

Estate of Evelyn D. Grant, deceased, Waiver of Final Settlement, Patricia E. White, Executrix

Estate of Charles Lawson Hurtt, deceased, Waiver of Final Settlement, Peter A. Pentony, Ancillary Administrator cta

Estate of John Jacob Link, deceased, Waiver of Final Settlement, Howard Link, Jr. and Pamela J. Wilmer, Co-Executors

Estate of Joann L. Lloyd, deceased, Waiver of Final Settlement, Glendwell J. Lloyd, Executor

Estate of William Wallace Piercy, deceased, Waiver of Final Settlement, Elizabeth Church, Executrix

Estate of Patricia L. Burns Roach, deceased, Waiver of Final Settlement, Catherine K. Cross, Executrix

Estate of Joan J. Smith, deceased, Waiver of Final Settlement, Kahlil Natirboff, Executor

Estate of Emily Gray Spickler, deceased, Waiver of Final Settlement, Jeffrey P. Spickler, Administrator

Estate of Samuel Thompson, Jr., deceased, Waiver of Final Settlement, Dawn M. Copland, Administrator cta

Estate of Burwell S. Ware, deceased, Waiver of Final Settlement, Rebecca W. Borman, Ancillary Administrator

Estate of Elizabeth A. Willingham, deceased, Waiver of Final Settlement, William R. Willingham, Executor

Accountings and Waivers of Final Settlement submitted from the Fiduciary

Commissioners: June K. Jovanelly, S. Andrew Arnold, Frank D. Hill, III and

David A. Dejarnett:

Estate of James Franklin Ainsworth, Jr., deceased, Second Accounting, Patricia J. Longerbeam, Executrix

Estate of Gregory L. Ballenger, deceased, Second and Final Accounting, Henry W. Morrow, Jr., Administrator

Estate of Roy Thomas Craig, Sr., deceased, in Account with Roy Thomas Craig, Jr., Administrator

Estate of Sarah S. Harlow, deceased, Fourth Year Accounting, Donovan E. Greenwood, Executor

Estate of Hazel M. Hendricks, deceased, in Account with Denver L. Hipp and Dennis L. Barron, Co-Executors

Estate of Charles H. Reinhart, Jr., deceased, Waiver of Final Settlement, James P. Reinhart, Executor

Estate of Anne G. Saunders, deceased, in Account with Thomas S. Saunders, Executor

Estate of John P. Young, deceased, in Account with Jacqueline Y. O'Brien, Executrix

As of 4/4/2012

BEFORE THE COUNTY COMMISSION OF JEFFERSON COUNTY, WEST VIRGINIA

RE: THE ESTATE OF NORMAN NELSON WILT, DECEASED

CLAIM OF JOSEPHINE P. WILT

REPORT OF FIDUCIARY COMMISSIONER

This Report represents the Fiduciary Commissioner's (the "Commissioner") opinion as to the validity of a Claim filed by Josephine P. Wilt (the "Claimant") against the Estate of Norman Nelson Wilt, deceased (the "Estate"), and for the reasons set forth herein it is denied, in whole, and in support thereof makes the following findings of fact:

1. Norman Nelson Wilt (the "Decedent") died intestate a resident of Jefferson County, West Virginia, on February 13, 2011, and was survived by his daughter, Scarlett P. Hockman, as his sole heir-at-law under the provisions of West Virginia Code § 42-1-3a(a).
2. On February 23, 2011, Josephine P. Wilt, the Decedent's sister, qualified before the County Clerk as Administratrix of the Estate, and thereafter on March 14, 2011, Scarlett P. Hockman qualified as Co-Administratrix of the Estate, both of whom thereafter posted surety in the amount of \$500.00 through Helen E. Hamill.

3. On May 3, 2011, both Administratrix executed an Appraisement of the Estate reflecting probate assets of \$45,339.94 which Appraisement was thereafter recorded in the aforesaid Clerk's office on June 23, 2011.

4. On July 11, 2011, Josephine P. Wilt (the "Claimant") filed a Claim against the Estate in the amount of \$15,000.00 primarily for services she rendered to the Decedent during the twenty years preceding his death. The Claimant is the sister of the Decedent. A copy of the Affidavit Of Claim and a one-page attachment filed with it are attached to this Report and made a part hereof.

5. The period in which Claims could be filed against the Estate expired on September 13, 2011. Thus, the Claim was timely filed. No other Claims were filed against the Estate.

6. August 3, 2011, Scarlett P. Hockman, a Co-Administratrix of the Estate, filed a Counter Affidavit/Denial with respect to the Claim requesting that it be denied.

7. On September 13, 2011, your Commissioner wrote to both Ms. Hockman and Ms. Wilt regarding the procedures to be undertaken to resolve the Claim and by letter to both parties dated September 19, 2011, set an evidentiary hearing for October 11, 2011, at 3:00 p.m.

8. In your Commissioner's letter of September 13, 2011, Josephine P. Wilt was requested to post a bond in the amount of \$1,000.00 which was done by a check issued on September 16, 2011, which amount was held by your Commissioner pending adjudication of the Claim.

9. As scheduled, your Commissioner conducted a hearing on October 11, 2011, at which Scarlett P. Hockman appeared in person and by her counsel, Charles F. Printz, Jr., and the Claimant appeared in person accompanied by Helen E. Hamill (a niece of the Decedent through her father), David Hamill (husband of Helen E. Hamill), Ethel Wean (a sister of the Claimant), and George Nelson Wilt (a brother of the Claimant). Also in attendance was Wendi L. Watson, a Court Reporter.

10. Before the hearing commenced, your Commissioner inquired of both Ms. Hockman and Ms. Wilt if they desired that the Court Reporter record the hearing, and after full discussion both parties agreed that the hearing would not be recorded at which time the Court Reporter was dismissed.

11. Thereafter, the hearing commenced with Josephine P. Wilt stating as follows:

A. That the Decedent was divorced and for approximately twenty years had lived with her in her home, and that during the most recent eight to ten years she cared for him, contributed toward the payment of his living expenses (food, hospital bills, doctor bills, etc.) and paid other of his personal/living expenses.

B. During the past ten years, the Decedent occasionally contributed to her modest funds toward the aforementioned costs and expenses.

C. That the Estate has not made any payment toward the Claim.

D. That during the Decedent's life the Claimant did not make any request of her brother for reimbursement for the aforementioned expenses.

12. Upon examination by Mr. Printz, the Claimant responded as follows:

A. That she had lived at 210 E. 7th Avenue, Ranson, since 1977.

B. That her brother (the Decedent) was divorced from his second wife in 1988.

C. That she shared a sibling relationship with the Decedent.

D. That the Decedent had no regular income and that he had a "drinking" problem.

E. That the Decedent made no payments to her and that she had not made any request to the Decedent for payments.

F. That during the last twenty years, the Decedent's place of residence was her home.

G. That very little contact had been had between the Claimant and Ms. Hockman.

H. That she provided a home for the Decedent because she cared for him and about his well-being.

I. That there was no contract or agreement between herself and the Decedent with respect to payment or reimbursement of the aforementioned house-hold or personal expenses.

J. That her Claim was premised upon her opinion of the value of the services she rendered to her brother for and during the past twenty years.

K. That as a consequence of the Decedent's death she became the sole owner of a certificate of deposit with a value of \$25,000.00 and that she received the death benefits of a life insurance policy insuring her brother in the approximate amount of \$2,600.00.

L. That the total funds she received (\$27,600.00) as a consequence of her brother's death translate to a payment of \$115.00 for each month during the twenty year period in which her brother resided with her.

M. That she felt she "deserved" the amount of the Claim and was entitled to it.

13. Helen E. Hamill next testified as follows:

A. That she resides at 103 N. Preston Street, Ranson.

B. That she was a niece of the Decedent through her father.

C. That she desired that the Estate be divided in half [between the Claimant and Ms. Hockman] and "worked up a Claim" to be filed by the Claimant.

D. That the Claim was accurate as filed by the Claimant.

14. Upon questioning by Mr. Printz, Ms. Hamill stated as follows:

A. That she prepared the Claim filed by the Claimant.

B. That it was her desire that the probate estate be divided "50/50".

C. That she acknowledged that the aforementioned nonprobate assets (the certificate of deposit and life insurance proceeds) were paid to the Claimant.

15. Ethel Wean then stated as follows:

A. That she resides at 109-A E. 6th Avenue, Ranson, West Virginia.

B. That the Claimant did provide services to her brother by furnishing a house, a home and love, and that she provided him good care for over twenty years.

16. No questions were asked of Ms. Wean by Mr. Printz.

17. George Nelson Wilt then stated as follows:

A. That he resides at 101 N. Preston Street, Ranson.

B. That he was a brother of the Decedent and is a brother of the Claimant.

C. That the Claimant cared for her brother for over twenty years and that the statements made within the Claim were accurate.

18. No questions of Mr. Wilt were asked by Mr. Printz.

19. The Claimant did not offer any other witnesses.

20. No witnesses were offered by Ms. Hockman.

21. Ms. Wilt did not offer a closing or summary argument.

22. Mr. Printz offered a concluding summary of the position of Ms. Hockman in opposition of the Claim as follows:

A. That his client, Scarlett P. Hockman, was the sole heir-at-law of the Decedent and as such the sole beneficiary of the Decedent's intestate Estate.

B. That as a Co-Administratrix of the Estate she was under an affirmative duty to contest the Claim.

C. That for some number of years, Ms. Hockman had been estranged from her father and other family members.

D. That the law of this state imposes a high standard of proof for Claims asserted by relatives where personal services are the basis of the Claim.

E. That there is a presumption against the validity of a Claim where a familial relationship exists, as was present between the Claimant and the Decedent.

F. That the Claimant failed to submit any documentary evidence (letters, notes, correspondence, or a promissory note) signed by the Decedent evidencing his intent, agreement or assent to repay or reimburse the funds requested by the Claimant.

G. That a substantial part of the Claimant's letter attached to her Proof Of Claim is barred by the "Dead Man's statute" (West Virginia Code § 57-1-3) and in support thereof cited syllabus point 10 of Moore v. Good, 375 S.E.2d 549, 180 W.Va. 78 (1988).

H. That the case of Gibson v. McCraw, 332 S.E.2d 269, 175 W.Va. 256 (1985), provides substantial guidance in the resolution of this Claim by holding that in the absence of an express contract, services rendered between relatives living in the same house-hold as members of the family are presumed

gratuitous, that it is the family relationship of the parties that gives rise of the presumption that services were performed gratuitously, and that in order to overcome such presumption of gratuity, the Claimant must go beyond showing that the services were rendered, their value, and that no remuneration was received, and that it must also be shown that the recipient expected to pay and the performer expected to receive compensation. Each of these elements are present in this case, and thus the holding of this case controls the resolution of the Claim.

CONCLUSION

1. The Claimant and the Decedent were brother and sister and for a period of twenty years resided together in the Claimant's household and during that period had a familial relationship.

2. No documentary evidence was offered by the Claimant tending to show an undertaking by her brother (the Decedent) to pay or reimburse her for any of the services rendered by her to him.

3. No promise, written or oral, was made by the Decedent to the Claimant in exchange for the use of her home or for the services she provided to her brother.

4. The general rule in West Virginia is that in the absence of an express contract, services rendered between relatives living in the same household are presumed to be gratuitous, premised upon a familial relationship.

5. For many years the Claimant did provide housing, care and financial assistance to her brother (the Decedent), but no evidence was offered by the Claimant or her two siblings that there was any expectation on her part to be paid by her brother nor were any such statements made tending to indicate that her brother understood or agreed that he was obligated to pay or reimburse his sister for any of her services.

6. No evidence in contravention of the foregoing standard was offered by the Claimant, such evidence to have been both clear and convincing.

Accordingly, the Claim of Josephine P. Wilt against the Estate of Norman Nelson Wilt, deceased, is hereby denied, with the cost of this hearing be paid by the Claimant.

ALLOCATION OF COSTS

As a result of the Claimant not prevailing upon her Claim, the entire cost of the hearing is appropriately borne by the Claimant.

A summary of your Commissioner's time expended in this matter is as follows:

Receipt and review of Claim and of Counter Affidavit;

Correspondence to parties by letters dated July 25, September 13, and September 19, 2011;

Arrange for attendance of Court Reporter;

Conduct hearing on October 11, 2011;


Review cases cited by Mr. Printz;

Prepare, revise and edit Report, and file original with the County Clerk and serve copies on both parties by regular mail.

Services rendered (6.5 hours @ \$175.00 per hour)	\$1,137.50
Wendi L. Watson, Court Reporter, appearance fee	<u>75.00</u>
Total	<u>\$1,212.50</u>

Funds received from Claimant	\$1,000.00
Cost of hearing (from above)	<u>1,212.50</u>
Balance owed by Claimant	<u>\$ 212.50</u>

Given under my hand this 17th day of January, 2012.



D. Frank Hill, III
Fiduciary Commissioner
P.O. Box A
Shepherdstown, WV 25443
(304) 876-9333
West Virginia Bar No. 1725

CERTIFICATE OF SERVICE

I hereby certify that true copies of the foregoing
Fiduciary Commissioner's Report were deposited in the United
States mail, first class postage prepaid, this 17th day of
January, 2012, addressed as follows:

Josephine P. Wilt
210 E. 7th Avenue
Ranson, WV 25438

Charles F. Printz, Jr.
Bowles Rice McDavid Graff & Love, PLLC
P.O. Drawer 1419
Martinsburg, WV 25402



D. Frank Hill, III
Fiduciary Commissioner

<p>Commission Office Use Only</p> <p>Date on Agenda:</p> <p>Appt Time or New Business:</p>
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AGENDA REQUEST FORM

Name: John Reisenweber on behalf of the Jefferson County Development Authority (JCDA) Board of Directors

Department or Entity: Jefferson County Development Authority

Estimation of amount of time needed for appointment: 5 minutes

Date Requested – 1st Choice: April 19, 2012

Date Requested – 2nd Choice: April 26, 2012

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

Subject: Resolution of Participation and Cooperation (Local Economic Development Grant Program) – for signature by President of the JCC and County Clerk

Please provide the County Commission with a description of your request or presentation, including any background information: The JCDA is applying for the Local Economic Development (LED) grant of \$31,008 from the West Virginia Development Office. The JCDA is eligible for this grant annually.

By way of the attached document, the JCC is assuring that matching funds are available from the County. This document needs to be on official JCC letterhead, presented to the JCC for a vote, and signed by the President of the JCC. JCDA staff will take the document to the County Clerk for signature.

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

The JCDA respectfully requests the JCC to approve the attached resolution of support for the JCDA’s application for the Local Economic Development (LED) grant of \$31,008 from the WV Development Office.

Attachments: JCDA Resolution of support

**WEST VIRGINIA
CERTIFIED DEVELOPMENT COMMUNITY (CDC)
PROGRAM
RESOLUTION OF PARTICIPATION AND COOPERATION**

Whereas, the governing body of Jefferson County is interested in the economic well-being of its citizenry and the community at-large; and,

Whereas, the governing body is prepared to support appropriate efforts within the community to promote economic development; and;

Whereas, the West Virginia Chamber of Commerce and the West Virginia Development Office sponsor a program that is specifically designed to help West Virginia communities become better prepared for economic development; and

Whereas, The County Commission has consistently funded the Jefferson County Development Authority since 1980, and this year's budgeted amount well exceeds the required \$31,008.00 match; and

Whereas, it is a requirement of the Local Economic Development Grant Program to provide evidence of local match;

THEREFORE, BE IT RESOLVED that the County Commission of Jefferson County wishes to continue its participation in the Certified Development Community Program, and that the leadership of the community fully realizes this program requires dedicated effort; and,

BE IT FUTHER RESOLVED, that the program requires the existence of a Local Economic Development Organization, and this governing body designates the Jefferson County Development Authority as representing our community for the purpose of participating in this program.

BE IT FURTHER RESOLVED, that evidence is hereby provided to the West Virginia Development Office that more than sufficient matching funds have been provided to the Jefferson County Development Authority by the Jefferson County Commission.

This resolution is in full effect upon its adoption this 19th day of April, 2012.

Signed: _____

Patsy Noland, President

Attested: _____

Jennifer S. Maghan, County Clerk

Martin Robison Delany 200th Anniversary

"His was a magnificent life, yet how many of us have heard of him"
W.E.B. Dubois

April 10, 2012

To: The Jefferson County Commission
From: The Martin Delany 200th Anniversary Commemoration Committee
Subject: Use of Parking Area

On behalf of the Martin Robison Delany 200th Anniversary Commemoration Committee, I would like to ask your permission to use county property as part of the celebration planned for August 17, 2012.

We are inviting descendants of Martin Delany and the community to enjoy a "birthday party" on Friday, August 17. We would like to use the parking area around the Hunter House to place tables and refreshments. Two years ago, this area was used for the John Brown's descendants gathering and was a great location and proved very popular to those attending.

We will work closely with your facilities and maintenance staff and will include their staff on our planning committee. The event will be from 6 pm to 8 pm.

Friday, August 17, is the first night of the Annual Jefferson County African American Cultural and Heritage Festival. We believe honoring Martin Delany, a native of Charles Town, the first and highest ranking Black field officer in the Civil War, a noted writer and publisher, is a fitting start to the festival.

Thank you for your consideration of our request.



George Rutherford
Coordinator, Commemoration Committee
P.O. Box 411
Ranson, WV 25438
304-725-9610
gruther1@msn.com

RECEIVED

APR 10 2012

Jefferson County Commission

9

<p>Commission Office Use Only</p> <p>Date on Agenda:</p> <p>Appt Time or New Business:</p>
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AGENDA REQUEST FORM

Name: Lyn Widmyer

Department or Entity: Commission

Estimation of amount of time needed for appointment: 10 minutes

Date Requested – 1st Choice: April 19, 2012

Date Requested – 2nd Choice: _____

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

Subject: The deadline for applications is one week prior to the County Commission decision. This allows the Commission an opportunity o review the applications a they will be part of the packet (LW) - Discussion/Action

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

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

Attachments: **none**

Effective Date: May 7, 2009

Approved: May 7, 2009

Revised: May 5, 2011

Revised: April 19, 2012

Policy Number: 2009-I

Jefferson County

Administrative Policies and Procedures

TOPIC: Appointment to County Boards, Committees and Commissions

PURPOSE

This directive sets forth the comprehensive process for items pertaining to appointments to the County's boards and commissions including advertising for candidates, processing information to the Commission, interviewing of candidates, appointment timetables and oaths of office.

POLICY

The County Commission has the duty and right to appoint citizens to various boards and commissions. It is the stated desire and intent of the Commission to provide for an orderly appointment process to be followed by County staff and to encourage participation by interested citizens. All appointments and removals are made at the discretion of the County Commission.

NOTIFICATION PROCESS

1. Notice shall be given to the individual whose term is expiring two months prior to the date of the Commission meeting at which the appointment for the new term is to be listed on the agenda. If the individual would like to be reappointed they shall submit a letter expressing their interest to the Commission, no later than the Thursday prior to the Commission meeting at which the appointment is listed on the agenda. The individual shall be encourage complete an application for boards, commissions and committees.
2. Notice shall be given to the board, committee or commission on which a vacancy is expected due to an expired term or a vacancy that has occurred due to resignation at least one month prior to the date of the Commission meeting at which the appointment is to be listed on the agenda.
3. Notice shall be given to the Commission at least ten (10) days prior to the County Commission meeting at which the appointment is listed on the agenda. Notice shall be given by listing the item on the agenda for a regular meeting of the County Commission as "information".

ADVERTISING PROCESS

1. The Commission Staff shall advertise that applications are being accepted, at the appropriate times, thirty (30) days for expiring terms through the County's website, email alerts, local government cable channel 17 and the Spirit of Jefferson.
2. Any citizen interested in being appointed or reappointed to a board, committee or commission should submit a completed Application Form (Attachment 1) to the County Commission Office, attach any additional information as desired. All letters of interest and/or applications are due to the Commission Office no later than noon the Thursday prior to the Commission meeting at which appointments will be made. All Application Forms submitted will be date stamped received and shall be retained for a period of two (2) years in making mid-term appointments as vacancies occur.
3. The County Commission Staff shall send a letter and/or email to each board or commission member with an expiring term of office to determine if the member wants to be considered for reappointment.
4. The Commission Staff will notify applicants of the dates and times of interviews.

UNEXPIRED APPOINTMENTS

1. Occasionally, a position may be available when a member is unable to finish his/her term prior to the term ending. In such cases, the vacant position must be filled by an unexpired term appointment that will serve out the remainder of the individual that they are replacing for an unexpired term.
2. The Commission Staff shall advertise that applications are being accepted, at the appropriate times, Two (2) weeks for expiring terms through the County's website, email alerts, local government cable channel 17 and the Spirit of Jefferson.
3. In these cases, upon receipt of a letter of resignation, the Commission Staff shall notify the County Commission of such resignation by placing it on the County Commission Agenda under information.

ZONING BOARD OF APPEALS ALTERNATE POSITIONS

Alternates: Alternate members shall have all powers and duties of a regular Board member when sitting on a case and shall continue to participate in the case until a final decisions reached. Alternate members shall serve by rotation based upon seniority of appointment to board.

TRAINING FOR PLANNING COMMISSION

Newly appointed members to the Jefferson County Planning Commission governed by state law must attend a training seminar/orientation provided by the Jefferson County Planning Department to familiarize themselves with the laws and procedures governing that commission. This training should be undertaken with two (2) months after the appointee has taken office.

RESPONSIBILITY

1. It shall be the County Commission Staff's responsibility to keep a current and accurate list of all members of the boards, committees and commissions with dates of appointment and term expiration.
2. It shall be the responsibility of the boards, committee or commission chair to ensure that the County Commission is properly informed of vacancies created due to resignations or other factors that may affect this policy and its procedures.

Jefferson County Commission
Application for Boards, Committees or Commissions

Please type or print information

NAME: _____

HOME ADDRESS: _____

HOME TELEPHONE NUMBER: _____

WORK ADDRESS: _____

WORK PHONE NUMBER: _____

MOBILE PHONE NUMBER: _____

E-MAIL ADDRESS: _____

MAGISTERIAL DISTRICT: _____

PARTY AFFILIATION (*Building Commission applicants only*) _____

OCCUPATION: _____

LENGTH OF RESIDENCY IN JEFFERSON COUNTY: _____

EDUCATION: HIGH SCHOOL _____

COLLEGE _____

TRADE OR BUSINESS SCHOOL _____

LIST QUALIFICATIONS FOR THIS POSITION:

NAME OF BOARD, COMMITTEE OR COMMISSION APPLYING FOR:

ORGANIZATION MEMBERSHIPS & POSITIONS HELD: _____

Signature: _____ Date: _____

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.



Quarterly Report: April 1, 2012

1. Projects Undertaken

- a. Cement Mill Property clean up
- b. Cement Mill Property survey
- c. Peter Burr Farm clean up
- d. WV GeoExplorer project – coordinate and sponsor
- d. Mapping overlays of Historic Resources and Prime Soils with GIS
Office and Farmland Protection Board
- f. Site Reviews for proposed cell tower projects

2. Projects Completed

- a. Site improvements to Cement Mill Property
- b. Site improvements to Peter Burr Farm
- c. Site reviews for proposed cell tower projects

3. Projects Proposed/Underway

- a. Continued restoration and improvements at Peter Burr Farm
- b. Mapping of Historic Resources and Prime Soils
- c. Planning for adaptive reuse of Snow Hill (Poor Farm)
- d. Transfer of historic Cement Mill Property to NPS

4. Items Requiring Commission Attention

- a. None at this time

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APR 10 2012

Submitted by
Martin Burke
Chair, JCHLC

Jefferson County Commission



**JEFFERSON COUNTY
DEPARTMENTAL MEMORANDUM**

TO: Jefferson County Commission, County Administrator

FROM: Elizabeth Wheeler, Administrator

DATE: April 1, 2012

SUBJECT: Jefferson County Farmland Protection Board Quarterly Update Report

1. PROJECTS UNDERTAKEN: (in alphabetical order)

- a. Organizational assessment review & planning with Land Trust Alliance consultant
- b. Property monitoring: 12 properties monitored, reports completed and filed

2. PROJECTS PROPOSED/UNDERWAY:

a. Strategic Plan

- i. Policy review – The Board has been conducting a comprehensive review and preparation of policy based on the Standards and Practices of the Land Trust Alliance. To date, the policies reviewed and accepted by the Board include: Whistleblower Policy, Recordkeeping Policy, Ethics Policy, Conflict of Interest Policy, Outreach Policy, Fundraising Policy, Easement Monitoring and Enforcement Policy. These policies will be submitted to the Board attorney for review and approval.

Policy categories to be reviewed and developed or revised include: Board Accountability, Financial and Asset Management, Vounteers, Staff and Consultants, Ensuring Sound Transactions, and Tax Benefits.

- ii. Grant applications have been submitted to NRCS, the Benedum Foundation, and the Blue Moon Fund for funding for strategic planning costs.
- ii. Community focus groups - TBA
- iii. Revised Program for 2012 - TBA

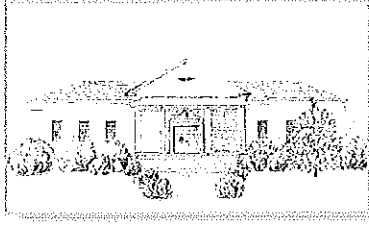
- b. Planning for 2012 10th year anniversary of the Farmland Protection Program.

4. ITEMS REQUIRING COMMISSION ATTENTION:

a. Approval of Property Purchase

- 1. Property PP purchase: 264.5 acres, \$10,000 match from JCFPB, \$883,700 ABPP match
- 2. Property RR purchase: 148 acres, \$250,000 match from JCFPB, \$250,000 NRCS match

- b. Approval of new Board members TBA



OLD CHARLES TOWN LIBRARY, INCORPORATED

ESTABLISHED MAY 14TH, 1958

Friday, April 6th, 2012

Mrs. Patsy Noland, President
Jefferson County Commission
Post Office Box 250
124 East Washington Street
Charles Town, West Virginia 25414

Dear Patsy:

On behalf of the directors and staff of the Old Charles Town Library, Inc., please accept my thanks for the continued financial support of the County Commission. Your commitment enables us to sustain services to the citizens of our community through both our Library and Museum.

Financial support from our community allows us to be responsive to the needs and interests of the diverse and growing population of Charles Town and Jefferson County. The Charles Town Library, Jefferson County Museum and the community all benefit from the funding that we receive from you. Thank you.

Sincerely,

P. Douglas Perks, Director

RECEIVED

APR 7 5 2012

Jefferson County Commission

200 East Washington Street, Charles Town, West Virginia 25414

304-725-2208

octldirector@frontier.com

**WEST VIRGINIA LOTTERY
WEEKLY SETTLEMENT FOR CHARLES TOWN**

Week Ending Date	Week Ending April 7, 2012
To be Deposited on:	April 13, 2012
Amount Played	87,429,585.41
Amount Won	78,426,648.01
Amount Promo	272,448.00
MWAP Contribution	<u>5,608.16</u>
Adjusted Gross Terminal Revenue	<u>8,724,881.24</u>
Administrative Costs @ 4%	0.00
Excess Lottery Fund @ 4%	348,995.25
Net Terminal Revenue	<u>8,375,885.99</u>
Surcharge @ 10%	837,588.60
State Share Excess @ 58%	485,801.39
Track Share of Capital Reinvestment @ 42%	351,787.21
<i>Track Share of Capital Reinvestment @ 42% - 96%</i>	\$ 337,715.72
<i>Track Share of Capital Reinvestment @ 42% - 4%</i>	\$ 14,071.49
Adjusted Net Terminal Revenue	<u>7,538,297.39</u>
Racetrack @ 46.50% / 42%	3,166,084.90
Lottery Fund @ 30% / 0%	0.00
Excess Lottery Fund @ 0% / 41%	3,090,701.90
Race Track Purses @ 7% / 14% / 8%	603,063.79
Workers' Compensation Debt Reduction @ 7% / 0%	0.00
Employee Pension Fund @ 1% / .5%	37,691.49
Greyhound Development @ .75%	56,537.23
Thoroughbred Development @ .75%	56,537.23
Racing Commission @ 1%	75,382.98
County/Municipality @ 2%	150,765.96
3% Funds:	
Tourism Promotion Fund @ 1.375%	103,651.59
Development Office Promotion Fund @ .375%	28,268.62
Research Challenge Fund @ .5%	37,691.49
Capitol Renovation and Improvement Fund @ .6875%	51,825.79
2004 Capitol Complex Parking Garage Fund @ .0625%	4,711.44
1% Funds:	
State Capitol Complex Parking Garage @ 1%	0.00
Cultural Facilities and Capitol Resources @ .5%	0.00
Capitol Dome and Capitol Improvements @ .5% / 1%	<u>75,382.98</u>
	<u>7,538,297.39</u>

WEST VIRGINIA LOTTERY

First Benchmark

Charles Town

County / City Split

Fiscal Year 2012

Charles Town
 1999 Net Terminal Revenue \$ 45,603,174
 Benchmark Goal @ 2% \$ 912,063.48

DATE	2% OF ADJ. NET REVENUE	TO JEFFERSON COUNTY	TO FIVE CITIES	BOLIVAR 8.19%	CHARLES TOWN 41.20%	HARPERS FERRY 2.24%	RAMSON 34.78%	SHEPHERDS TOWN 13.59%
2 days ending: 7/1/2011 - 7/2/2011	\$ 69,824.12	\$ 69,824.12	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Week Ending:								
07/09/11	\$ 171,717.28	\$ 171,717.28	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
07/16/11	\$ 143,019.52	\$ 143,019.52	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
07/23/11	\$ 146,508.00	\$ 146,508.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
07/30/11	\$ 144,510.28	\$ 144,510.28	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
08/06/11	\$ 151,495.28	\$ 151,495.28	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
08/13/11	\$ 149,711.80	\$ 117,350.38	\$ 32,361.42	\$ 2,650.40	\$ 13,332.90	\$ 724.90	\$ 11,255.30	\$ 4,397.92
08/20/11	\$ 143,228.24	\$ 71,614.12	\$ 71,614.12	\$ 5,865.20	\$ 29,505.01	\$ 1,604.16	\$ 24,907.39	\$ 9,732.36
08/27/11	\$ 126,864.28	\$ 63,432.14	\$ 63,432.14	\$ 5,195.09	\$ 26,134.04	\$ 1,420.88	\$ 22,061.70	\$ 8,620.43
09/03/11	\$ 161,675.52	\$ 80,837.76	\$ 80,837.76	\$ 6,620.61	\$ 33,305.16	\$ 1,810.77	\$ 28,115.37	\$ 10,985.85
09/10/11	\$ 169,691.60	\$ 84,845.80	\$ 84,845.80	\$ 6,948.87	\$ 34,956.47	\$ 1,900.55	\$ 29,509.37	\$ 11,530.54
09/17/11	\$ 133,497.24	\$ 66,748.62	\$ 66,748.62	\$ 5,466.71	\$ 27,500.43	\$ 1,495.17	\$ 23,215.17	\$ 9,071.14
09/24/11	\$ 137,859.60	\$ 68,929.80	\$ 68,929.80	\$ 5,645.35	\$ 28,399.08	\$ 1,544.03	\$ 23,973.78	\$ 9,367.56
10/01/11	\$ 137,743.28	\$ 68,871.64	\$ 68,871.64	\$ 5,640.59	\$ 28,375.12	\$ 1,542.72	\$ 23,953.55	\$ 9,359.66
10/08/11	\$ 141,733.80	\$ 70,866.90	\$ 70,866.90	\$ 5,804.00	\$ 29,197.16	\$ 1,587.42	\$ 24,647.51	\$ 9,630.81
10/15/11	\$ 150,525.32	\$ 75,262.66	\$ 75,262.66	\$ 6,164.01	\$ 31,008.22	\$ 1,685.88	\$ 26,176.35	\$ 10,228.20
10/22/11	\$ 137,515.44	\$ 68,757.72	\$ 68,757.72	\$ 5,631.26	\$ 28,328.18	\$ 1,540.17	\$ 23,913.94	\$ 9,344.17
10/29/11	\$ 121,015.96	\$ 60,507.98	\$ 60,507.98	\$ 4,955.60	\$ 24,929.29	\$ 1,355.38	\$ 21,044.68	\$ 8,223.03
11/05/11	\$ 141,347.76	\$ 70,673.88	\$ 70,673.88	\$ 5,788.19	\$ 29,117.64	\$ 1,583.09	\$ 24,580.38	\$ 9,604.58
11/12/11	\$ 135,254.20	\$ 67,627.10	\$ 67,627.10	\$ 5,538.66	\$ 27,862.36	\$ 1,514.85	\$ 23,520.71	\$ 9,190.52
11/19/11	\$ 121,381.20	\$ 60,690.60	\$ 60,690.60	\$ 4,970.56	\$ 25,004.53	\$ 1,359.47	\$ 21,108.19	\$ 8,247.85
11/26/11	\$ 148,281.08	\$ 74,140.54	\$ 74,140.54	\$ 6,072.11	\$ 30,545.90	\$ 1,660.75	\$ 25,786.08	\$ 10,075.70
12/03/11	\$ 118,859.88	\$ 59,429.94	\$ 59,429.94	\$ 4,867.31	\$ 24,485.14	\$ 1,331.23	\$ 20,669.73	\$ 8,076.53
12/10/11	\$ 102,790.88	\$ 51,395.44	\$ 51,395.44	\$ 4,209.29	\$ 21,174.92	\$ 1,151.26	\$ 17,875.33	\$ 6,984.64
12/17/11	\$ 111,962.64	\$ 55,981.32	\$ 55,981.32	\$ 4,584.87	\$ 23,064.31	\$ 1,253.98	\$ 19,470.30	\$ 7,607.86
12/24/11	\$ 108,497.24	\$ 54,248.62	\$ 54,248.62	\$ 4,442.98	\$ 22,350.43	\$ 1,215.17	\$ 18,867.67	\$ 7,372.39
12/31/11	\$ 189,322.00	\$ 94,661.00	\$ 94,661.00	\$ 7,752.74	\$ 39,000.32	\$ 2,120.41	\$ 32,923.10	\$ 12,864.43
01/07/12	\$ 149,726.80	\$ 74,863.40	\$ 74,863.40	\$ 6,131.31	\$ 30,843.72	\$ 1,676.94	\$ 26,037.49	\$ 10,173.94
01/14/12	\$ 117,803.84	\$ 58,901.92	\$ 58,901.92	\$ 4,824.07	\$ 24,267.59	\$ 1,319.40	\$ 20,486.09	\$ 8,004.77
01/21/12	\$ 123,639.84	\$ 61,819.92	\$ 61,819.92	\$ 5,063.05	\$ 25,469.80	\$ 1,384.77	\$ 21,500.97	\$ 8,401.33
01/28/12	\$ 125,797.56	\$ 62,898.78	\$ 62,898.78	\$ 5,151.41	\$ 25,914.30	\$ 1,408.93	\$ 21,876.20	\$ 8,547.94
02/04/12	\$ 144,309.32	\$ 72,154.66	\$ 72,154.66	\$ 5,909.47	\$ 29,727.72	\$ 1,616.26	\$ 25,095.39	\$ 9,805.82
02/11/12	\$ 132,858.08	\$ 66,429.04	\$ 66,429.04	\$ 5,440.54	\$ 27,368.76	\$ 1,488.01	\$ 23,104.02	\$ 9,027.71
02/18/12	\$ 154,911.76	\$ 77,455.88	\$ 77,455.88	\$ 6,343.64	\$ 31,911.82	\$ 1,735.01	\$ 26,939.16	\$ 10,526.25
02/25/12	\$ 155,223.56	\$ 77,611.78	\$ 77,611.78	\$ 6,356.40	\$ 31,976.05	\$ 1,738.51	\$ 26,993.38	\$ 10,547.44
03/03/12	\$ 151,927.72	\$ 75,963.86	\$ 75,963.86	\$ 6,221.44	\$ 31,297.10	\$ 1,701.60	\$ 26,420.23	\$ 10,323.49
03/10/12	\$ 153,617.24	\$ 76,808.62	\$ 76,808.62	\$ 6,290.63	\$ 31,645.15	\$ 1,720.51	\$ 26,714.04	\$ 10,438.29
03/17/12	\$ 153,767.84	\$ 76,883.92	\$ 76,883.92	\$ 6,296.79	\$ 31,676.18	\$ 1,722.20	\$ 26,740.23	\$ 10,448.52
03/24/12	\$ 144,216.72	\$ 72,108.36	\$ 72,108.36	\$ 5,905.67	\$ 29,708.64	\$ 1,615.23	\$ 25,079.29	\$ 9,799.53
03/31/12	\$ 148,488.44	\$ 74,244.22	\$ 74,244.22	\$ 6,080.60	\$ 30,588.62	\$ 1,663.07	\$ 25,822.14	\$ 10,089.79
04/07/12	\$ 150,765.96	\$ 75,382.98	\$ 75,382.98	\$ 6,173.86	\$ 31,057.79	\$ 1,688.58	\$ 26,218.20	\$ 10,244.55
Subtotal	\$ 5,722,888.12	\$ 3,317,475.78	\$ 2,405,412.34	\$ 197,003.26	\$ 991,029.85	\$ 53,881.26	\$ 836,602.43	\$ 326,895.54

Benchmark Goal @ 2% \$ 912,063.48

Remainder until 1% / 1% Split \$ -

VIDEO LOTTERY REPORT

FY 2009		FY 2010		FY 2011		FY 2012	
Date	Amount	Date	Amount	Date	Amount	Date	Amount
7/5/2008 *	169,912.56	7/4/2009 *	128,262.42	7/3/2010	115,402.58	7/1-2/2011	69,824.12
7/12/2008	176,592.38	7/11/2009	168,815.08	7/10/2010	205,731.64	7/9/2011	171,717.28
7/19/2008	160,344.08	7/18/2009	160,652.98	7/17/2010	161,386.76	7/16/2011	143,019.52
7/26/2008	162,982.74	7/25/2009	158,869.08	7/24/2010	160,368.28	7/23/2011	146,508.00
8/2/2008	178,171.04	8/1/2009	174,493.08	7/31/2010	157,802.08	7/30/2011	144,510.28
8/9/2008	123,538.04	8/8/2009	138,408.80	8/7/2010	136,494.98	8/6/2011	151,495.28
8/16/2008	82,482.89	8/15/2009	81,222.14	8/14/2010	78,376.68	8/13/2011	117,350.38
8/23/2008	76,426.18	8/22/2009	76,260.31	8/21/2010	76,199.02	8/20/2011	71,614.12
8/30/2008	89,459.86	8/29/2009	80,472.92	8/28/2010	72,460.03	8/27/2011	63,432.14
9/6/2008	91,644.46	9/5/2009	80,798.15	9/4/2010	76,362.84	9/3/2011	80,837.76
9/13/2008	79,729.93	9/12/2009	86,286.92	9/11/2010	82,969.36	9/10/2011	84,845.80
9/20/2008	71,269.36	9/19/2009	70,010.15	9/18/2010	67,638.78	9/17/2011	66,748.62
9/27/2008	79,735.73	9/26/2009	69,316.87	9/25/2010	70,435.06	9/24/2011	68,929.80
10/4/2008	75,186.22	10/3/2009	72,286.04	10/2/2010	71,013.86	10/1/2011	68,871.64
10/11/2008	77,139.04	10/10/2009	69,650.63	10/9/2010	69,311.50	10/8/2011	70,866.90
10/18/2008	80,668.26	10/17/2009	73,560.21	10/16/2010	75,234.62	10/15/2011	75,262.66
10/25/2008	64,379.44	10/24/2009	67,581.66	10/23/2010	70,290.80	10/22/2011	68,757.72
11/1/2008	68,352.42	10/31/2009	64,528.30	10/30/2010	65,615.04	10/29/2011	60,507.98
11/8/2008	70,823.02	11/7/2009	63,741.59	11/6/2010	61,337.62	11/5/2011	70,673.88
11/15/2008	65,565.50	11/14/2009	65,959.64	11/13/2010	64,595.28	11/12/2011	67,627.10
11/22/2008	63,883.80	11/21/2009	59,547.05	11/20/2010	56,010.08	11/19/2011	60,690.60
11/29/2008	69,850.12	11/28/2009	72,399.98	11/27/2010	71,170.90	11/26/2011	74,140.54
12/6/2008	55,696.68	12/5/2009	51,006.51	12/4/2010	53,215.08	12/3/2011	59,429.94
12/13/2008	60,178.04	12/12/2009	52,460.58	12/11/2010	46,944.00	12/10/2011	51,395.44
12/20/2008	52,189.19	12/19/2009	32,834.39	12/18/2010	42,076.76	12/17/2011	55,981.32
12/27/2008	72,205.91	12/26/2009	53,406.34	12/25/2010	50,450.28	12/24/2011	54,248.62
1/3/2009	96,504.65	1/2/2010	92,980.40	1/1/2011	85,152.12	12/31/2011	94,661.00
1/10/2009	53,286.62	1/9/2010	55,020.46	1/8/2011	54,301.30	1/7/2012	74,863.40

1/17/2009	56,068.87	1/16/2010	60,551.28	1/15/2011	54,005.90	1/14/2012	58,901.92
1/24/2009	71,474.63	1/23/2010	69,943.53	1/22/2011	60,924.74	1/21/2012	61,819.92
1/31/2009	61,089.80	1/30/2010	48,527.75	1/29/2011	48,036.94	1/28/2012	62,898.78
2/7/2009	83,539.63	2/6/2010	37,155.14	2/5/2011	60,777.44	2/4/2012	72,154.66
2/14/2009	76,054.44	2/13/2010	44,334.00	2/12/2011	67,471.84	2/11/2012	66,429.04
2/21/2009	91,838.41	2/20/2010	76,946.12	2/19/2011	72,018.54	2/18/2012	77,455.88
2/28/2009	80,806.88	2/27/2010	72,024.40	2/26/2011	75,544.02	2/25/2012	77,611.78
3/7/2009	48,837.13	3/6/2010	76,936.85	3/5/2011	74,535.34	3/3/2012	75,963.86
3/14/2009	96,025.39	3/13/2010	71,007.37	3/12/2011	66,979.48	3/10/2012	76,808.62
3/21/2009	79,002.82	3/20/2010	74,335.38	3/19/2011	73,113.26	3/17/2012	76,883.92
3/28/2009	79,250.83	3/27/2010	69,941.88	3/26/2011	68,490.80	3/24/2012	72,108.36
4/4/2009	75,968.30	4/3/2010	70,636.28	4/2/2011	70,846.58	3/31/2012	74,244.44
4/11/2009	75,964.94	4/10/2010	69,692.79	4/9/2011	67,076.78	4/7/2012	75,382.98
4/18/2009	80,598.22	4/17/2010	69,335.92	4/16/2011	64,698.56		
4/25/2009	75,571.46	4/24/2010	68,714.11	4/23/2011	67,674.14		
5/2/2009	73,957.05	5/1/2010	68,799.06	4/30/2011	66,807.50		
5/9/2009	76,697.22	5/8/2010	67,403.54	5/7/2011	66,379.74		
5/16/2009	71,925.70	5/15/2010	70,186.32	5/14/2011	66,699.76		
5/23/2009	81,395.43	5/22/2010	64,695.71	5/21/2011	63,210.44		
5/30/2009	82,161.55	5/29/2010	67,157.40	5/28/2011	64,724.06		
6/6/2009	74,895.74	6/5/2010	77,371.80	6/4/2011	74,952.34		
6/13/2009	67,327.23	6/12/2010	66,106.29	6/11/2011	62,203.12		
6/20/2009	75,500.53	6/19/2010	64,888.48	6/18/2011	61,200.76		
6/27/2009	67,354.10	6/26/2010	63,950.29	6/25/2011	65,470.44		
6/30/2009 ***	32,059.58	6/30/2010	29,667.19	6/30/2011	34,351.16		

TOTALS 4403564.04

4041141.56

4016541.01

3317476

Table Game Revenue

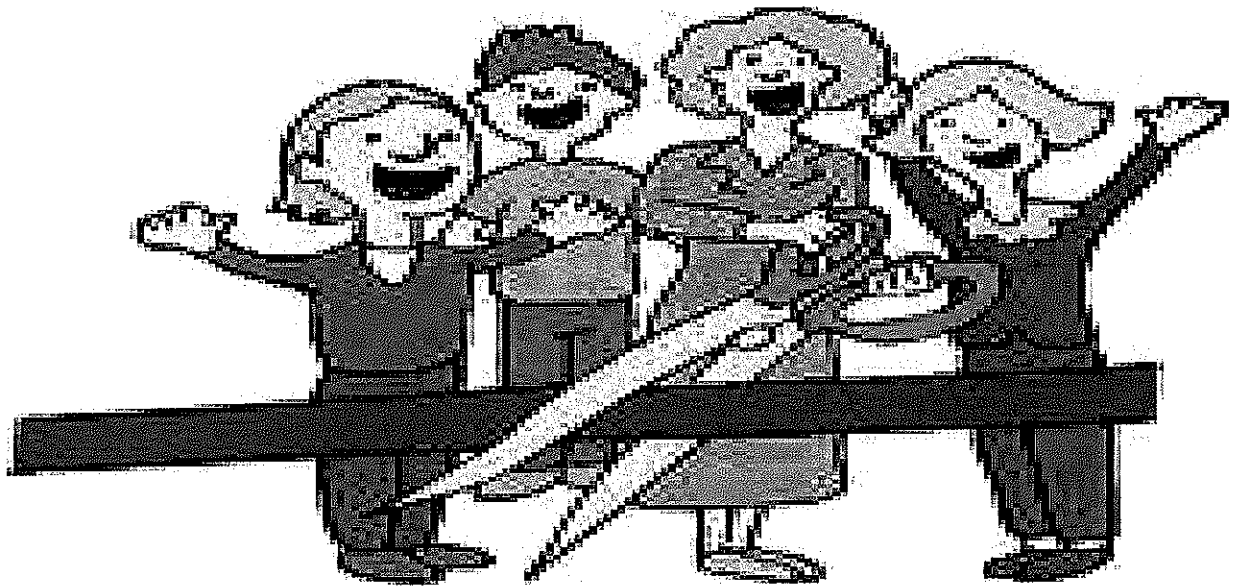
Date	Amount
July/August, 2010	154,185.68
September, 2010	94,247.84
October, 2010	105,903.60
November, 2010	108,717.67
December, 2010	118,721.11
January, 2011	106,189.21
February, 2011	105,776.45
March, 2011	120,927.10
April, 2011	130,654.61
May, 2011	130,492.02
June, 2011	121,576.41

Total 2010-2011 1297391.7

Date	Amount
July, 2011	141,718.01
August, 2011	137,473.92
September, 2011	110,375.25
October, 2011	124,273.94
November, 2011	121,118.87
December, 2011	140,509.93
January, 2012	137,812.68
February, 2012	142,770.01
March, 2012	151,845.46

Total 2011-2012 1207898.07

**COME ON DOWN
TO A
RIBBON CUTTING
CEREMONY!!!!**



WHERE? TRACTOR SUPPLY

WHEN? SAT., APRIL 28, 2012

TIME? 1:00 O'CLOCK P.M.

Impact Fee Status Report

March 2012

Office of Impact Fees

Summary

Date Range: Thursday 1 through Saturday 31 March 2012

Report Date: 02 April 2012.

Process Number Range: 1200031 - 1200036

Total Applications: 6

Total Non-Exempt: 3

Of which:

Commercial: 1

Residential: 2

Of which:

County: 3

Municipal: 0

Total Exempt: 3

Of which:

Commercial: 1

Residential: 2

Of which:

County: 3

Municipal: 0

Tables 1 through 7 summarize impact fee processing for the month of March 2012:

Table 1. Form 100 Tallies

	Exempt	Commercial	Residential	Total
1 - 31 March 2012	3	2	4	6
Fees collected		\$7,437.00	\$26,140.00	\$33,577.00
<i>Of which</i>				
School Impact Fee			\$22,716.00	\$22,716.00
Law Enforcement Fee		\$378.00	\$524.00	\$902.00
Parks & Recreation Fee			\$1,504.00	\$1,504.00
Fire & EMS Fee		\$7,059.00	\$1,396.00	\$8,455.00

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

Description	Amount
Opening Statement Balance (1 March 2012)	\$168,517.39
March Deposits (1 – 30 March 2012)	\$33,577.00
Interest Earned (31 March 2012)	\$30.28
School March Transactions (withdraws via transfer on 12 March 2012)	(\$145,056.46)
Law March Transactions (withdraws via transfer on 12 March 2012)	(\$1,461.42)
Parks & Rec Mar Transactions (withdraws via transfer on 12 March 2012)	(\$9,558.54)
Fire & EMS Mar Transactions (withdraws via transfer on 12 March 2012)	(\$12,440.97)
Ending Statement Balance 31 March 2012	\$33,562.25
<i>Outstanding Credits (deposits through 02 April 2012) /1</i>	<i>\$45.03</i>

Notes:

/1 This Outstanding Credit represents a deduction for ordering deposit slips for Impact Fees General Account 3111776, which is to be reimbursed through materials and supplies through a P.O. from Department 404.

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

Description	Amount
Opening Balance (1 March 2012)	\$1,031,613.22
Interest Earned (31 March 2012)	\$477.83
March Transactions (deposits via transfer on 12 March 2012)	\$145,056.46
Ending Balance (31 March 2012)	\$1,177,147.51

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

Description	Amount
Opening Balance (1 March 2012)	\$60,852.93
Interest Earned (31 March 2012)	\$26.25
March Transactions (deposits via transfer on 12 March 2012)	\$1,461.42
Ending Balance (31 March 2012)	\$62,340.60

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

Description	Amount
Opening Balance (1 March 2012)	\$238,201.91
Interest Earned (31 March 2012)	\$102.05
March Transactions (deposits via transfer on 12 March 2012)	\$9,558.54
Requisition 12R0078 CHK 106	(5,048.20)
Ending Balance (31 March 2012)	\$242,814.30

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

Description	Amount
Opening Balance (1 March 2012)	\$147,053.60
Interest Earned (31 March 2012)	\$44.14
March Transactions (deposits via transfer on 14 March 2012)	\$12,440.97
Requisition 12R0077 CHK 114	(\$49,000.00)
Requisition 12R0079 CHK 115	(5,850.00)
Requisition 12R0079 CHK 116	(21,450.00)
Ending Balance (31 March 2012)	\$83,238.71

Table 7. Total Impact Fees as of 02 April 2012/1

Description	Amount
Office of Impact Fees General Account	\$33,562.25
School Impact Fee Account	\$1,177,147.51
Law Enforcement Fee Account	\$62,340.60
Parks & Recreation Impact Fee Account	\$242,814.30
Fire & EMS Impact Fee Account	\$83,238.71
Total	\$1,599,103.37

Notes:

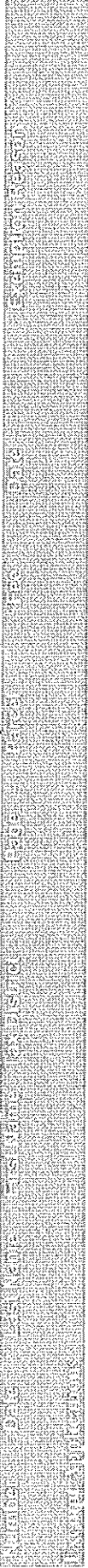
/1 These values represent both impact fees collected and interest earned. The general account includes the outstanding credits listed in table 2 and outstanding debits, if any, listed in tables 3-6.



Form 100 Transaction Summary

Jefferson County Government – Office of Impact Fees

Applications with IFPS Signature Dates/Form 190 Processing Dates between Thursday, 1 March, 2012 and Friday, 30 March, 2012



1200031	03/06/2012	Nagle	Drew and Sarah	09 Shepherdstown.1102	179	2	10.5	\$0.00	03/09/2012	Form 200
1200034	03/20/2012		Recreational	04 Harpers Ferry 923	450	9	67	\$0.00	03/20/2012	Form 200
1200035	03/20/2012	Hoffman	Robert	07 Middleway 942	451	4A	196	\$0.00	03/20/2012	Form 200

Category Count: 3

Category Total

\$0.00



1200032	03/14/2012	Chad Johnson	Builders	02 Charles Town 930	382	16A	32	\$13,070.00	03/14/2012	N/A
1200033	03/16/2012		D & D, LC	09 Shepherdstown.1057	627	8C	67	\$7,437.00	03/16/2012	N/A
1200036	03/28/2012		Dan Ryan	02 Charles Town 1018	71	6A	32	\$13,070.00	03/28/2012	N/A

Category Count: 3

TOTAL APPLICATIONS: 6

Category Total

\$33,577.00

Grand Total

\$33,577.00

JEFFERSON COUNTY, WEST VIRGINIA
Engineering Department
Office of Impact Fees
116 East Washington Street, P.O. Box 716
Charles Town, WV 25414

COPY

Michelle Mason
Impact Fee Program Specialist

Phone: (304) 728-3331
Fax: (304) 728-3953
mmason@jeffersoncountywv.org

MEMORANDUM

TO: Sandy McDonald, Vivian Fields, and Teresa Hendricks
FROM: Michelle Mason
DATE: Monday, 02 April 2012
SUBJECT: **Transfer of Funds from Office of Impact Fees General Account to Sheriff's Schools Impact Fee Account.**

Attached please find Office of Impact Fees Form 655 which documents the transfer of impact fee funds from the Office of Impact Fees General Account (Bank of Charles Town account 3111776) to the **Sheriff of Jefferson County Schools Impact Fee Account (Bank of Charles Town account 3107582)** and an invoice to serve as the bill head for the transfer. This transfer is for Impact Fees collected by the Office of Impact Fees for the month of March 2012.

This transfer consists of two components:

- Impact Fee Process Numbers **1200031** through **1200036**, inclusive. Within this range there were 2 non-exempt impact fee payments. This amounts to **\$22,716.00**.
- Interest earned by the Office of Impact Fees General Account in March 2012 amounts to **\$30.28**, of which **\$20.59** is attributed to fees collected for Schools.

As per the attached invoice, the total amount of this transfer is **\$22,736.59**.

Check # 844

Jefferson County Commission

P.O. Box 250
Charles Town, WV 25414

Invoice

Number: 12009

Date: 4/2/2012

Bill To:

Office of Impact Fees
116 E. Washington Street
Charles Town, WV 25414

Pay To:

Jefferson County Sheriff
102 Industrial Blvd., Suite 100
Kearneysville, WV 25430

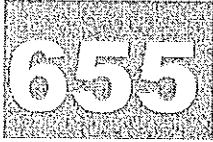
P.O. Number

Vendor Number

Department/Line Item # Charged	Description	Amount
	Impact Fee payments collected for month of March 2012 into the Office of Impact Fees General Account (3111776) to be paid to the Sheriff of Jefferson County School Impact Fees Bank Account (3107582).	\$22,716.00
	Interest earned by the Office of Impact Fees General Account March 2012.	\$20.59
	Impact Fee Process Numbers 1200031 through 1200036, inclusive. Within this range, there were 2 non-exempt impact fee payments.	
Total:		\$22,736.59

Notes/Comments: Transfer of funds into School Impact Fee Account (3107582).

Check Number: 844



Account Withdraws
Department of Impact Fees - Jefferson County Government

Account 3111776

Schools

Check Number 844

Trace 20120402:59280.46

Date 4/2/2012

Series 1

Recipient Sheriff of Jefferson County

Amount \$22,716.00

Account 3107582

Signature 1 Patsy Noland

Signature 2 Sheriff Bobby Shirley

Signature 3 Jennifer Maghan

Notes:

Deposit Date	Process Number	Ordinance	Enact Date	Amount
3/15/2012	1200032	2003-3	11/24/2005	\$11,358.00
3/19/2012	1200033	2003-3	11/24/2005	\$0.00
3/29/2012	1200036	2003-3	11/24/2005	\$11,358.00

Total amount for this withdraw \$22,716.00

Total amount for this account \$22,716.00

Total amount all accounts \$22,716.00

JEFFERSON COUNTY, WEST VIRGINIA
Engineering Department
Office of Impact Fees
116 East Washington Street, P.O. Box 716
Charles Town, WV 25414

COPY

Michelle Mason
Impact Fee Program Specialist

Phone: (304) 728-3331
Fax: (304) 728-3953
mmason@jeffersoncountywv.org

MEMORANDUM

TO: Sandy McDonald, Vivian Fields, and Teresa Hendricks
FROM: Michelle Mason
DATE: Monday, 02 April 2012
SUBJECT: **Transfer of Funds from Office of Impact Fees General Account to Sheriff's Law Enforcement Impact Fee Account.**

Attached please find Office of Impact Fees Form 655 which documents the transfer of impact fee funds from the Office of Impact Fees General Account (Bank of Charles Town account 3111776) to the **Sheriff of Jefferson County Law Enforcement Impact Fee Account (Bank of Charles Town account 3120120)** and an invoice to serve as the bill head for the transfer. This transfer is for Impact Fees collected by the Office of Impact Fees for the month of March 2012.

This transfer consists of two components:

- Impact Fee Process Numbers **1200031** through **1200036**, inclusive. Within this range there were 3 non-exempt impact fee payments. This amounts to **\$902.00**.
- Interest earned by the Office of Impact Fees General Account in March 2012 amounts to **\$30.28**, of which **\$0.91** is attributed to fees collected for Law Enforcement.

As per the attached invoice, the total amount of this transfer is \$902.91.

Check # 845

Jefferson County Commission

P.O. Box 250
Charles Town, WV 25414

Invoice

Number: 12010

Date: 4/2/2012

Bill To:

Office of Impact Fees
116 E. Washington Street
Charles Town, WV 25414

Pay To:

Jefferson County Sheriff
102 Industrial Blvd., Suite 100
Kearneysville, WV 25430

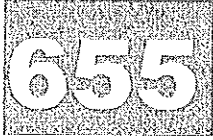
P.O. Number

Vendor Number

Department/Line Item # Charged	Description	Amount
	Impact Fee payments collected for month of March 2012 into the Office of Impact Fees General Account (3111776) to be paid to the Sheriff of Jefferson County Law Enforcement Impact Fees Bank Account (3120120).	\$902.00
	Interest earned by the Office of Impact Fees General Account March 2012.	\$0.91
	Impact Fee Process Numbers 1200031 through 1200036, inclusive. Within this range, there were 3 non-exempt impact fee payments.	
Total:		\$902.91

Notes/Comments: Transfer of funds into Law Enforcement Impact Fee Account (3120120).

Check Number: 845



Account Withdraws
 Department of Impact Fees - Jefferson County Government

Account 3111776

Law Enforcement

Check Number 845

Trace 20120402:59485.24

Date 4/2/2012

Series 2

Recipient Sheriff of Jefferson County

Amount \$902.00

Account 3120120

Signature 1 Patsy Noland

Signature 2 Sheriff Bobby Shirley

Signature 3 Jennifer Maghan

Notes:

Deposit Date	Process Number	Ordinance	Enact Date	Amount
3/15/2012	1200032	2005-1	3/22/2005	\$262.00
3/19/2012	1200033	2005-1	3/22/2005	\$378.00
3/29/2012	1200036	2005-1	3/22/2005	\$262.00
Total amount for this withdraw				\$902.00
Total amount for this account				\$902.00
Total amount all accounts				\$902.00

JEFFERSON COUNTY, WEST VIRGINIA
Engineering Department
Office of Impact Fees
116 East Washington Street, P.O. Box 716
Charles Town, WV 25414

COPY

Michelle Mason
Impact Fee Program Specialist

Phone: (304) 728-3331
Fax: (304) 728-3953
mmason@jeffersoncountywv.org

MEMORANDUM

TO: Sandy McDonald, Vivian Fields, and Teresa Hendricks
FROM: Michelle Mason
DATE: Monday, 02 April 2012
SUBJECT: **Transfer of Funds from Office of Impact Fees General Account to Sheriff's Parks & Recreation Impact Fee Account.**

Attached please find Office of Impact Fees Form 655 which documents the transfer of impact fee funds from the Office of Impact Fees General Account (Bank of Charles Town account 3111776) to the **Sheriff of Jefferson County Parks & Recreation Impact Fee Account (Bank of Charles Town account 3122808)** and an invoice to serve as the bill head for the transfer. This transfer is for Impact Fees collected by the Office of Impact Fees for the month of March 2012.

This transfer consists of two components:

- Impact Fee Process Numbers **1200031** through **1200036**, inclusive. Within this range there were 2 non-exempt impact fee payments. This amounts to **\$1,504.00**.
- Interest earned by the Office of Impact Fees General Account in March 2012 amounts to **\$30.28**, of which **\$1.21** is attributed to fees collected for Parks & Recreation.

As per the attached invoice, the total amount of this transfer is \$1,505.21.

Check # 846

Jefferson County Commission

P.O. Box 250
Charles Town, WV 25414

Invoice

Number: 12011

Date: 4/2/2012

Bill To:

Office of Impact Fees
116 E. Washington Street
Charles Town, WV 25414

Pay To:

Jefferson County Sheriff
102 Industrial Blvd., Suite 100
Kearneysville, WV 25430

P.O. Number

Vendor Number

Department/Line Item # Charged	Description	Amount
	Impact Fee payments collected for month of March 2012 into the Office of Impact Fees General Account (3111776) to be paid to the Sheriff of Jefferson County Parks & Recreation Impact Fees Bank Account (3122808).	\$1,504.00
	Interest earned by the Office of Impact Fees General Account March 2012.	\$1.21
	Impact Fee Process Numbers 1200031 through 1200036, inclusive. Within this range, there were 2 non-exempt impact fee payments.	
Total:		\$1,505.21

Notes/Comments: Transfer of funds into Parks & Recreation Impact Fee Account (3122808).

Check Number: 846



Account Withdraws
Department of Impact Fees - Jefferson County Government

Account 3111776

Parks & Rec

Check Number 846

Trace 20120402:59635.89

Date 4/2/2012

Series 3

Recipient Sheriff of Jefferson County

Amount \$1,504.00

Account 3122808

Signature 1 Patsy Noland

Signature 2 Sheriff Bobby Shirley

Signature 3 Jennifer Maghan

Notes:

Deposit Date	Process Number	Ordinance	Enact Date	Amount
3/15/2012	1200032	2005-2	5/12/2005	\$752.00
3/19/2012	1200033	2005-2	5/12/2005	\$0.00
3/29/2012	1200036	2005-2	5/12/2005	\$752.00

Total amount for this withdraw \$1,504.00

Total amount for this account \$1,504.00

Total amount all accounts \$1,504.00

JEFFERSON COUNTY, WEST VIRGINIA
Engineering Department
Office of Impact Fees
116 East Washington Street, P.O. Box 716
Charles Town, WV 25414

COPY

Michelle Mason
Impact Fee Program Specialist

Phone: (304) 728-3331
Fax: (304) 728-3953
mmason@jeffersoncountywv.org

MEMORANDUM

TO: Sandy McDonald, Vivian Fields, and Teresa Hendricks
FROM: Michelle Mason
DATE: Monday, 02 April 2012
SUBJECT: **Transfer of Funds from Office of Impact Fees General Account to Sheriff's Fire & EMS Impact Fee Account.**

Attached please find Office of Impact Fees Form 655 which documents the transfer of impact fee funds from the Office of Impact Fees General Account (Bank of Charles Town account 3111776) to the **Sheriff of Jefferson County Fire & EMS Impact Fee Account (Bank of Charles Town account 3122816)** and an invoice to serve as the bill head for the transfer. This transfer is for Impact Fees collected by the Office of Impact Fees for the month of March 2012.

This transfer consists of two components:

- Impact Fee Process Numbers **1200031** through **1200036**, inclusive. Within this range there were 3 non-exempt impact fee payments. This amounts to **\$8,455.00**.
- Interest earned by the Office of Impact Fees General Account in March 2012 amounts to **\$30.28**, of which **\$7.57** is attributed to fees collected for Fire & EMS.

As per the attached invoice, the total amount of this transfer is \$8,462.57.

Check # 847

Jefferson County Commission

P.O. Box 250
Charles Town, WV 25414

Invoice

Number: 12012

Date: 4/2/2012

Bill To:

Office of Impact Fees
116 E. Washington Street
Charles Town, WV 25414

Pay To:

Jefferson County Sheriff
102 Industrial Blvd., Suite 100
Kearneysville, WV 25430

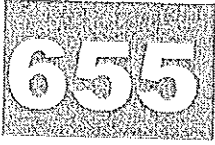
P.O. Number

Vendor Number

Department/Line Item # Charged	Description	Amount
	Impact Fee payments collected for month of March 2012 into the Office of Impact Fees General Account (3111776) to be paid to the Sheriff of Jefferson County Fire & EMS Impact Fees Bank Account (3122816).	\$8,455.00
	Interest earned by the Office of Impact Fees General Account March 2012.	\$7.57
	Impact Fee Process Numbers 1200031 through 1200036, inclusive. Within this range, there were 3 non-exempt impact fee payments.	
Total:		\$8,462.57

Notes/Comments: Transfer of funds into Fire & EMS Impact Fee Account (3122816).

Check Number: 847



Account Withdraws
 Department of Impact Fees - Jefferson County Government

Account 3111776

Fire & EMS

Check Number 847

Trace 20120402:59680.44

Date 4/2/2012

Series 4

Recipient Sheriff of Jefferson County

Amount \$8,455.00

Account 3122816

Signature 1 Patsy Noland

Signature 2 Sheriff Bobby Shirley

Signature 3 Jennifer Maghan

Notes:

Deposit Date	Process Number	Ordinance	Enact Date	Amount
3/15/2012	1200032	2005-3	5/12/2005	\$698.00
3/19/2012	1200033	2005-3	5/12/2005	\$7,059.00
3/29/2012	1200036	2005-3	5/12/2005	\$698.00
Total amount for this withdraw				\$8,455.00
Total amount for this account				\$8,455.00
Total amount all accounts				\$8,455.00

WVACO

The County Line

A monthly publication of the West Virginia Association of Counties

MARCH 2012 | Number 190

2ND SESSION OF 80TH LEGISLATURE COMPLETE

A total of 214 bills completed legislation as the session came to a close on Saturday, March 10th. Changes in rules of procedure plus the transparency that real time web site posting has added to the process makes for a very slow pace on the last day in stark contrast to the bustle of just a few years ago. The House passed 101 bills and the Senate passed 113; approximately 20% of those will have a direct or indirect impact on county government. Here's a rundown of some of the bills that completed legislative action that will affect county government:

- SB 100 – Removes requirement for Circuit Clerks to charge 3 x postage for certain documents and changes to actual postage
- SB 161 – Mandatory reporting of child abuse & neglect; adds persons who are to report (this is at least in part a reaction to the Penn State coach situation)
- SB 365 – A WVACO Priority, this bill adds a non-state representative on the PEIA

Finance Board to represent the over 800 non-state entities that are in a separate pool from the State for PEIA but have no direct voting representation on the governing board

- SB 434 – A Circuit Clerks' legislative priority that will add the date of birth and last 4 digits of social security number to suggestion & suggestee execution, making it easier to identify
- SB 437 – The Governor's substance abuse bill was one of the most controversial of the session due to the pharmaceutical implications. In addition, there is supposed to be a \$7.5 million appropriation in the budget for treatment
- SB 469 – The "OPEB bill" passed early in the session and was quickly signed by the Governor. Changes put into place through this bill and decisions of the PEIA Finance Board have reduced the Plan's Accrued Actuarial Liability (AAL) by approximately \$2.6 billion.

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THE President's View

Now that the legislative session is over and spring has sprung, let's take a moment to ponder the adventures of the last month and the promise of the future.

I'd like to thank everyone that came to Charleston during the session to support the WVACO with the many legislative issues that county government faced this session.

We were not successful with the county officials salary issue this year. We have the upcoming year to prepare, explain and to help others understand the issues we deal with and the valid reasons for a cost of living increase.

Our future as an Association has one promise, and that is.....

TOGETHER WE ARE STRONGER!!

Jerry Berry

STATE'S OPEB LIABILITY REDUCED SIGNIFICANTLY

PASSAGE OF SB 469 AND PEIA FINANCE BOARD DECISIONS HAVE IMPACT

In a summary of recent changes of West Virginia's OPEB (Other Post Employment Benefits) Plan, PEIA describes the most significant change is the adoption by the PEIA Finance Board of a 3% cap on the amount that participating employers will pay in retiree premium subsidy annual increases. Employers will no longer be exposed to increases in health care costs; retirees will no longer have the amount of subsidy they have had in the past.

In addition to the PEIA Finance Board decision, made in December 2011, the passage of SB 469 during this session creates a funding source that will begin in FY 2016 at a rate of \$30 million annually. According to the summary, "this pre-funding will be to the advantage of all WV OPEB participating agencies and allow the Plan to accumulate assets."

The dedicated funding source allows the Plan to be able to assume a higher rate of return of 6.10%. The current liability is based on 3.65%.

The combined changes have reduced the Plan's Actual Accrued Liability (AAL) by approximately \$2.6 billion and reduced the Annual Required Contribution (ARC) which is the annual OPEB cost billed to employers.

Continued to Page 7

WEST VIRGINIA ASSOCIATION OF COUNTIES
2211 WASHINGTON STREET, EAST
CHARLESTON, WV 25311

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WVACO's County Line is published monthly by the WV Association of Counties. It is mailed to county officials, legislators, Affiliated members, & other interested parties.

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Jack C McClung **LEGAL COUNSEL**

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SEND RECIPES PLEASE



We are working on a new cookbook.

We are always looking for recipes for the newsletter as well!

Fax: 304-346-0592
Email: kathy@wvaco.org

serving West Virginia's Counties



www.wvrisk.org
1(888)822-6772

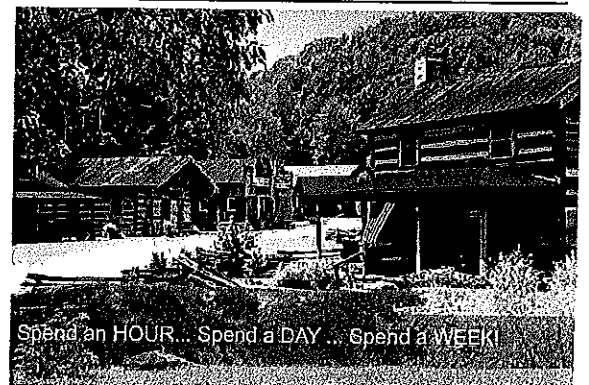
JOIN AND SAVE!

Wayne County -

Heritage Farm Museum and Village has 15 restored buildings celebrating the region's history, including a general store, blacksmith shop, schoolhouse, church and sawmill.

- ▶ Heritage Farm provides guided tours for groups.
- ▶ Step back in time!!
- ▶ Many museums to visit.

The annual Spring Festival is May 5th.



Spend an HOUR... Spend a DAY... Spend a WEEK!



★★★★★
NATIONAL
COUNTY
 GOVERNMENT
 MONTH
 ■■■■■■

National County Government Month (NCGM) is celebrated each April by the nation's counties to raise public awareness and understanding about the roles and responsibilities of county government. The 2012 theme is "Healthy Counties, Healthy Families."

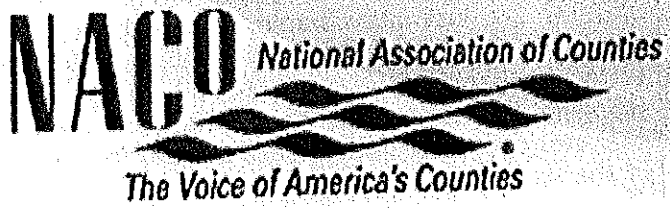
Counties participate in NCGM by hosting a variety of community outreach events and activities. These include tours of county facilities, recognition ceremonies for county employees and volunteers, distribution of information about county programs and services, sponsoring student essay contests, meetings with business and community leaders, and adoption of resolutions.

Since 1991, the National Association of Counties (NACo) has encouraged counties across the country to actively promote county government programs and services.

NACo has free media resources available to assist counties in celebrating NCGM. On the NACo website at www.naco.org/NCGM, you will find a comprehensive planning and tips booklet, and a NCGM Media Resources Kit.

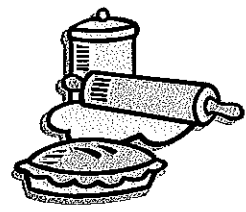
You may also send your activities and materials directly to NACo Media Relations Manager Jim Philipps at jphilipps@naco.org.

To access the NCGM planning and tips booklet, the Media Resources Kit and to learn more about the NCGM award program visit www.naco.org/NCGM.



How's Your WV-IQ?

- In what year was the WVACo created?
 (a) 1959 (b) 1973 (c) 1960 (d) 1942
- What West Virginia county had the first plant to produce fine glass?
 (a) Wood (b) Brooke (c) Putnam (d) Ohio
- In 1731 Morgan Morgan established the first permanent white settlement on Mill Creek in what present day county?
 (a) Morgan (b) Jefferson (c) Berkeley (d) Hampshire
- Which WV county has the highest average elevation east of the Mississippi River?
 (a) Pendleton (b) Nicholas (c) Braxton (d) Pocahontas
- The first patent for a soda fountain was in Wheeling, Ohio County in 1833.
 (a) True (b) False
- There is a town named Princeton in Mercer County, NJ.
 (a) True (b) False
- West Virginia was the 34th state admitted to statehood.
 (a) True (b) False



STATE FAIR LOOKING FOR TOP PIE MAKERS

The State Fair is looking for the best pie makers in West Virginia.

Bakers receiving the most votes from each county will be invited to pie bake-off this summer at the State Fair in Fairlea.

Nominations on the county level are being accepted until April 6 on the State Fair's website, www.statefairfww.com

The top vote getters in individual counties will participate in the second annual "Best of the Counties" bake-off on August 11. Prizes include \$150 and a State Fair pie dish for first place, \$100 for second place and \$50 for third place.

"The art of being wise is knowing what to overlook." WILLIAM JAMES



Calendar of Events

- MAY 20-22, 2012** County Commissioners Association of WV
Mardi Gras, Kanawha County
- MAY 21-24, 2012** Association of WV Assessors Annual Conference
Glade Springs Resort, Raleigh County
- JUNE 3-5, 2012** WVACo Spring Board Meeting
Twin Falls State Park, Wyoming County
- JUNE 12-15, 2012** County Clerks Annual In-Service Training
Glade Springs, Raleigh County
- AUGUST 12-15, 2012** WV Association of Circuit Clerks
Waterfront Place, Monongalia County

ETHICS COMMISSION ISSUES ADVISORY OPINION No. 2012-11 CONCERNING COHABITATION BETWEEN A COUNTY COMMISSIONER AND A COUNTY EMPLOYEE

Written By Jack McClung, WVACo Legal Counsel

On March 1, 2012, the West Virginia Ethics Commission issued Advisory Opinion No. 2012-11 in response to a question from a County Commissioner who asked whether or not he could cohabit with a county employee without violating the Ethics Act or W. Va. Code § 61-10-15. According to the facts as recited in the opinion the County Commissioner plans to live in the same house as an employee of the County Commission and in order to remove her from the direct supervision of the County Commission the employee could be relocated to be supervised by another elected county official.

The Ethics Commission noted that W. Va. Code 61-10-15, a criminal misdemeanor statute, prohibits covered persons like County Commissioners from having a personal financial interest, directly or indirectly in public contracts over which their public positions gives them voice, influence or control. Although the county employee could be moved to another office rather than remain under the County Commission's direct supervision, the County Commission still has "voice, influence or control" over her employment contract. The County Commission must approve the budget for all county officials. These county officials appoint and employ subordinate staff "by and with the advice and consent of the county commission." W. Va. code § 7-7-7.

The finding of the Ethics Commission was that there is a rebuttable presumption that where two adults share a home or otherwise live together, regardless of whether it is a romantic or platonic relationship, they each have at least an indirect financial interest in the employment contract of the other. The Ethics Commission concluded that notwithstanding the fact that the Commissioner's potential roommate entered into her employment contract before their relationship began, her continued employment in any county office after they move in together violates W. Va. Code § 61-10-15.



MEMBER PROFILE: DONALD KOPP HARRISON COUNTY CIRCUIT CLERK



- Years in office:** 13 Years as Circuit Clerk, 9 years as Magistrate
- Education:** 1980 Graduate of Salem College
- My favorite sport is:** College Football
- The hardest thing I have done:** Being with my Dad, riding bicycles, when he passed away.
- You would be surprised to know:** Coached the Washington Irving Girls Basketball to - 2 - State Championship 1983- 1984.
- I'm most proud of:** My little camp in Franklin, WV
- My favorite meal is:** Orange Roughy, side of pasta, salad and garlic toast.
- The last book I read was:** The Mill River Recluse by Darcie Chan
- Three people (living or dead) I'd invite to dinner:** Cher, Morgan Freeman, Katherine Hepburn
- My favorite movie is:** To Kill A Mockingbird
- My favorite music is:** Oldies from the 60's
- My pet peeve is:** Cell Phones!!!
- My motto is:** You only live once, but if you work it right, once is enough!



RECIPE OF THE MONTH BEST BUCKWHEAT PANCAKES



Preston
County

- 1 cup buttermilk
- 3 tablespoons butter, melted
- 6 tablespoons all-purpose flour
- 6 tablespoons buckwheat flour
- 1 teaspoon white sugar
- 1/2 teaspoon salt
- 1 teaspoon baking soda
- 3 tablespoons butter
- 1 egg

In a medium bowl, whisk together the buttermilk, egg, and melted butter. In another bowl, mix together white flour, buckwheat flour, sugar, salt and baking soda. Pour the dry ingredients into the egg-mixture. Stir until the two mixtures are just incorporated. Heat a griddle or large frying pan to medium-hot, and place 1 tablespoon of butter, margarine or oil into it. Let the butter melt before spooning the batter into the frying pan, form 4 inch pancakes out of the batter. Once bubbles form on the top of the pancakes, flip them over, and cook them on the other side for about 3 minutes. Continue with this process until all of the batter has been made into pancakes.

"It is easier to be wise for others than it is for ourselves." WILLIAM PENN

Continued from Page 1, SESSION

- SB 477 – The Sheriff or County Animal Control Officer may be involved in inspections for possession of wild & exotic animals with this legislation.
- SB 487 – Approximately \$4 million that is sitting in the Coalbed Methane Gas Distribution Fund account in the WV Development Office is freed up with this legislation which also bill gives counties more control
- SB 618 – This is a bill having to do with payments to DMV & Magistrate Court. Our bill authorizing acceptance of credit and check cards in county offices, SB 167, was amended into this bill. The bill also contains the provisions of HB 4030 which prioritizes the allocation of court costs. The bigger issue with court costs is the amount of delinquency, currently \$56 million in magistrate courts alone. Those court costs fund many county-related programs including community corrections, regional jail partial reimbursement fund, and courthouse facilities improvements, and all are falling short.
- HB 2521 – This will save money for counties by eliminating the requirement for Circuit Clerks to serve domestic violence orders by certified mail.
- HB 3128 – A petition for expungement replaces a motion in this bill but there is no fee authorized for filing the petition.
- HB 4068 – This bill incorporated one of the Assessors' legislative priorities, an increase in minimum appraised value of vehicles, into a bill providing for, as amended a \$5,000 assessed value for antique vehicles. Overall, it created a net gain for county revenue according to the Tax Department's fiscal note, but was vetoed for technical flaws.
- HB 4257 – Provides for late voter registration for military and military personnel, their families and those employed in national security.
- HB 4605 – This bill adds an extra \$20 fee to marriage licenses (\$35 to \$55) unless the couple can present a certificate to the County Clerk showing they have completed a state-sanctioned "premarital education" course. The additional \$20 is to go to the State Treasurer for deposit in the "Marriage Education Fund."

When checking bill text on the legislative web site, make sure to wait for the "enrolled version" which is the final version of the bill. It can be substantially different from previous versions. We will have hard copies of all enrolled bills at the Association office.

As soon as all bills are acted upon by the Governor, summaries of all legislation affecting counties will be sent to every county official.

PRE-ORDER NOW.....

Living Monuments: The Courthouse

**A book of the 55 County Courthouses
of West Virginia**

**Reserve your copy early. The printing is limited
and only 3,000 copies of this 250 plus page book
will be available in October 2012.**

\$35

**Contact WVACo at
304-346-0591**

2012 Disaster Summit

A Joint Conference Hosted by
The Department of Health and Human Resources,
Office for Behavioral Health and Health Facilities,
Appalachian Community Health Center and the
American Red Cross

April 17 - 19, 2012

**Summersville Arena and
Conference Center
3 Armory Way
Summersville, West Virginia**

**Registration must be
received by April 6, 2012.
Use one form per person please.**

NO FEE

**CONTACT:
EMAIL: Kimberlee.D.Rex@wv.gov**

**Lodging arrangements are the responsibility
of each participant. A block of rooms has been
reserved at the Baymont Inn and Suites, 903
Industrial Drive North, Summersville, WV 26651
Call (304)872-6500 before 4/8/12 for conference
rate of \$65.00.**

**Please call
Kim Rex at (304)356-4836
or Fredericka White (304)356-4826
if you have any questions.**

"Years teach us more than books." BERTHOLD AUERBACH

(RMPB) Gives Counties Grants

Gov. Earl Ray Tomblin and the Records Management and Preservation Board (RMPB) announced that thirty-seven West Virginia counties are receiving a total of \$398,480 in grant funds for records management and preservation projects.

"These funds help with efforts to enhance citizens' access to records, while protecting important original records for future generations." Gov. Tomblin said.

- Barbour County, \$7,500.
- Berkeley County, \$20,000
- Boone County, \$7,500
- Braxton County, \$12,841
- Brooke County, \$5,000
- Cabell County, \$6,661
- Clay County, \$9,995
- Doddridge County, \$15,759
- Fayette County, \$21,279
- Hampshire County, \$12,037
- Hardy County, \$9,069
- Harrison County, \$10,000
- Jackson County, \$21,473
- Kanawha County, \$9,091
- Lewis County, \$10,000
- Marion County, \$6,040
- Mason County, \$4,741
- McDowell County, \$5,000
- Mercer County, \$12,748
- Mineral County, \$18,922
- Mingo County, \$5,000
- Monroe County, \$6,875
- Morgan County, \$9,986
- Nicholas County, \$15,000
- Ohio County, \$3,081
- Pendleton County, \$8,627
- Pocahontas County, \$12,727
- Putnam County, \$12,057
- Raleigh County, \$11,545
- Roane County, \$614
- Summers County, \$28,000
- Taylor County, \$4,777
- Tucker County, \$15,000
- Tyler County, \$4,535
- Upshur County, \$10,000
- Webster County, \$10,000
- Wyoming County, \$15,000

The Records Management and Preservation Board was created by the West Virginia Legislature in 2000 to develop a system of records management and preservation for county governments. Funding for the grants program comes from filing fees collected by county clerks and deposited in the special Public Records and Preservation Account. Applications for the next grant cycle will be available September 1, 2012.

TECHNICAL TIDBITS

By Kathy Yates, Member Services Coordinator

HOW AND WHY—WIFI?



If you've been in an airport, coffee shop, library or hotel recently, chances are you've been right in the middle of a wireless network. Many people also use wireless networking, also called WiFi (or 802.11 networking), to connect their computers at home. Some cities are trying to use the technology to provide free or low-cost Internet access to residents. WiFi has a lot of advantages. Wireless networks are easy to set up and inexpensive. Let's look at the technology that allows information to travel over the air.

A wireless network uses radio waves, just like cell phones, televisions and radios do. In fact, communication across a wireless network is a lot like two-way radio communication. A computer's wireless adapter translates data into a radio signal and transmits it using an antenna. A wireless router receives the signal and decodes it. The router sends the information to the Internet using a physical, wired Ethernet connection.

The process also works in reverse, with the router receiving information from the Internet, translating it into a radio signal and sending it to the computer's wireless adapter.

As long as they all have wireless adapters, several devices can use one router to connect to the Internet. This connection is convenient, virtually invisible and fairly reliable; however, if the router fails or if too many people try to use high-bandwidth applications at the same time, users can experience interference or lose their connections.

WiFi is convenient and is available in most restaurants, hotels, libraries, virtually any public location. These locations are called hot spots.



LEGISLATIVE ACTION

Mason County Clerk Diana Cromley visited the Capitol to discuss legislative issues with her Senator, Minority Leader Mike Hall

"We thought because we have power, we had wisdom." STEPHEN BENET

Continued to Page 1 OPEB

Employers will see relief effective July 2012, with the annual OPEB cost going from \$864 million in FY 2012 to \$225 million in FY 2013.



The remaining ARC that employers must accrue in 2013 will be approximately \$79 per policy/participant. This is a decrease of \$715 from this year's rate.

Participating employers with OPEB liabilities on their financial statements "are currently under no obligation to fund this liability."

KEY POINTS:

- ▶ Eligible participants hired after June 30, 2010 will be required to fully fund premiums upon retirement
- ▶ ARC contributions are capped at no more than 3% annual increases starting in 2013
- ▶ State government will contribute \$30 million annually to the Retiree Health Benefit Trust Fund (RHBT) beginning in 2016 through 2035 (\$600 million total). All participating Employers will receive benefit of these contributions.
- ▶ Dedicated funding and benefit changes have allowed the rate of return to increase from 3.56% to 6.10%
- ▶ RHBT will continue to bill a significantly reduced ARC in compliance with GASB to record the OPEB liability. The remaining ARC that employers must accrue in 2013 will be approximately \$79 per policy.
- ▶ Do not make payments to RHBT for the remaining ARC! The OPEB liability will be funded by 2040.
- ▶ RHBT will issue annual credits to eliminate Employer OPEB liability.
- ▶ ARC Contributions will continue to be billed and will significantly decrease when the RHBT assets begin to fund the major portion of claims payments in 2040.

GASB statement 45 requires the OPEB liability and OPEB expense to be recognized on financial statements. The credits issued by RHBT starting in 2017 will be a reversal of the Journal entries previously entered, as OPEB expense will be credited and the OPEB liability will be debited.

new terms:

at was formerly referred to as the "paygo" which is the amount paid per policy per month for current retirees will now be called the ARC Contribution. The remaining amount that is invoiced but not to be paid will be called the "Annual OPEB Cost."

COUNTY WELLNESS.....

7 SURPRISING HEALTH FACTS ABOUT COFFEE

Whether you like yours hot, iced, black or with sugar, one thing's for sure: Coffee serves up plenty of health benefits.



1. **It may help ward off depression.** Anyone who perks up after the first sip of morning coffee will tell you that it has mood-boosting effects. Now there's proof: A study from the Harvard School of Public Health, which followed a group of women for 10 years, found that as more coffee was consumed (up to six cups per day), the likelihood of depression decreased.
2. **It may help promote a healthy weight.** When you drink coffee after a meal, it can cause your body to more slowly process the meal you just ate. Caffeine can decrease the rate at which the stomach dumps its contents into the duodenum—a part of the small intestine where digestion takes place—and also increases metabolic rate
3. **It may boost fertility in men.** Studies have shown that caffeine has a positive effect on sperm motility—the ability of sperm to move toward an egg—and could increase your chances of getting pregnant.
4. **It can harbor bacteria.** Coffee reservoirs can be "loaded with yeast and mold organisms". The residual water in that area, plus the fact that it's a humid part of the machine, contributes to bacterial growth.
5. **It may reduce the risk of skin cancer.** A new study out of Brigham and Women's Hospital found that women who drank more than three cups of coffee a day had a 20% lower risk for basal cell carcinoma, and men had a 9% reduced risk.

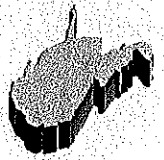
6. It's not truly addictive.
Caffeine is a mild stimulant, however, serious coffee drinkers may experience symptoms such as fatigue and irritability if they reduce their intake.

7. It doesn't necessarily cause stomach pain.
If you've ever blamed java for stomach discomfort, you might want to visit your doctor to see what else could be at the root of the problem. Researchers say there is no evidence from reviewed studies that coffee causes ulcers or more pain in patients with documented ulcers. There is one type of digestive issue that coffee can aggravate; drinking coffee may worsen heartburn symptoms, since it stimulates the stomach to produce gastric acid.

Test your WV-IQ:

Answers for the quiz on page 3

1. (c) 1960, created from the idea of Mr. Richard Shelton
2. (b) Wellsburg, in 1815
3. (c) Berkeley County
4. (d) Pocahontas County
5. (a) True, to Mr. George Dulty
6. (b) True, the same name as Princeton, Mercer County, WV.
7. (b) False, WV was the 35th state admitted

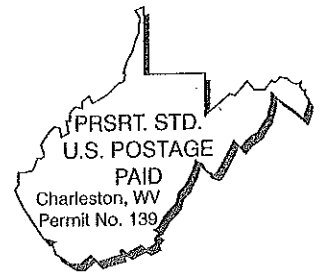




2211 Washington Street East
Charleston, WV 25311



April * 2012



17*****MIXED AADC 450
TIM BOYDE
JEFFERSON COUNTY ADMINISTRATOR
PO BOX 250
CHARLES TOWN, WV 25414-0250

Direct to You

*"Little darling, the smiles returning to the faces.
Little darling, it seems like years since it's been here.
Here comes the sun....
Here comes the sun and I say, it's all right."*

"Here Comes the Sun" by George Harrison

Every year after the session I enjoy the feeling of freedom that comes when the session ends which is what brought "Here Comes the Sun" to my mind. I try to think back over the session and consider what could have been done better and how we can make improvements for the next year.

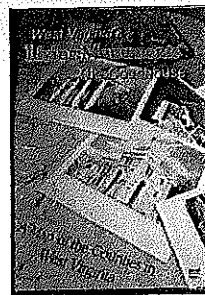
This year's legislative session was frustrating at best. The salary bill was disappointing, to say the least, but we have an opportunity to better prepare, inform, educate, and promote for next year with lessons learned. I have come to the conclusion that the salary increase was simply not meant to be this year although we made a great effort. Thanks to all who came to the Capitol, made calls, sent emails, and actively participated in the process. I'd like to give a special thanks to the sponsors of the county officials compensation bill:

*Senators Laird, Kessler, Browning, Edgell, Miller, Hall, Plymale, Jenkins, Wills, Klempa & Yost
Delegates Perry, Hall, Skaff, Barker & Caputo*

Many county officials are in full campaign mode now and I wish you the best along with safe travels as you visit around your county. And to the County Clerks, who have been in non-stop election mode for three years, thank you for your dedication!

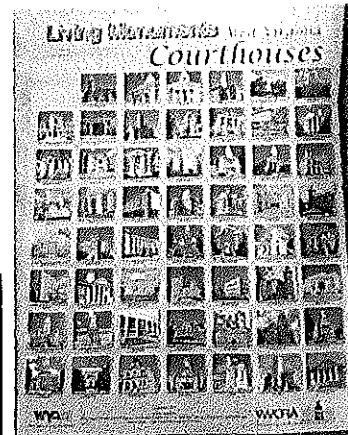
Patti

Still Available.



Courthouse Documentary DVD
\$10 + shipping
(unless pick up)

Courthouse Poster
\$6 + shipping
(unless pick up)



TO ORDER:

call 304-346-0591 or
email crystal@wvaco.org



E.L. ROBINSON
ENGINEERING

T: 304.776.7473
F: 304.776.6426

5088 Washington St. West
Charleston, WV 25313

elrobinsonengineering.com

March 31, 2012

Patricia Noland
Jefferson County Courthouse
100 E. Washington Street
Charles Town, WV 25414

Dear Patricia,

As a pioneer of civil engineering in the State of West Virginia, we continually strive to give our clients the most innovative solutions to their needs. In line with our mission to stay ahead of the curve, we are proud to announce our new company brand and online presence.

E.L. Robinson Engineering is regarded as one of the most respected and diversified civil engineering firms in our region today with offices in West Virginia, Ohio and Kentucky. ELR was founded in 1978 by our President, Ed Robinson. Starting as a small surveying company, we have grown into a highly esteemed civil engineering firm that offers an array of services including, but not limited to, construction management, transportation engineering, public water and wastewater systems development, geotechnical engineering, surveying, mine engineering, oil and natural gas development, land planning and landscape architecture, structural and bridge engineering, and site development.

E.L. Robinson Engineering prides itself on continually adapting to changing times. With this goal in mind, our company felt a new and innovative online presence would create a proper forum to demonstrate our services and projects. Visitors to our website will now be able to view a listing of the numerous engineering services we provide and the markets in which we work. Additionally, a project sections allows our visitors to view featured and sample projects so they may become more familiar with the high quality of work we provide our clients. There is also a bid center area where contractors and other interested parties can view our most up-to-date project bidding information.

We at E.L. Robinson are confident as we look to the future. With a rich history, determined spirit, and proven performance, ELR will continue to exceed client expectations and provide superior civil engineering and planning services.

Sincerely,

Ed Robinson, P.E., P.S.
President

RECEIVED

APR 09 2012

Jefferson County Commission

Nichelle Hosby

From: Elizabeth Wheeler [FarmlandProtection@jcda.net]
Sent: Tuesday, April 10, 2012 11:34 AM
To: Nichelle Hosby
Subject: FW JCFPB resignation letter

Nichelle – we received this letter of resignation last night. I will send a hard copy of it with an official notification from the JCFPB Board for the Commission’s next meeting on April 19.

From: Joe Funkhouser [mailto:rjfunhouser3@gmail.com]
Sent: Monday, April 09, 2012 5:36 PM
To: Elizabeth Wheeler

Joe Funkhouser
P.O. Box 670
Charles Town, WV 25414

April 9, 2012
Elizabeth Wheeler and Board Members
Jefferson County Farmland Protection Board
P.O. Box 731
Charles Town, WV 25414

Dear Liz and fellow Board Members,

After careful thought and consideration, I have decided to resign from my positions as Vice Chair and Board Member of the Jefferson County Farmland Protection Board, effective upon the Jefferson County Commission’s approval of my replacement. My current employment conflicts with my time and abilities to serve the Board in a meaningful way, therefore, I must resign for the benefit of the Board.

I’d like to thank each of you for sharing a dedication to protecting farmland in Jefferson County. I have served on the Jefferson County Farmland Protection Board since 2005 and am proud of our board as it studies and implements best management practices while fulfilling its duties.

I wish the Jefferson County Farmland Protection Board team the best of luck in the future and am confident that it will continue to lead the way for farmland protection in West Virginia and beyond.

Sincerely,

Joe Funkhouser

Elizabeth Wheeler, Administrator
Jefferson County Farmland Protection Board



WEST VIRGINIA DEVELOPMENT OFFICE

1900 Kanawha Boulevard East • Charleston, WV 25305-0311
(304) 558-2234 • (800) 982-3386 • WVDO.org

MEMORANDUM

TO: West Virginia County Commissions

FROM: J. Keith Burdette, Executive Director

DATE: April 6, 2012

RE: Coalbed Methane Severance Tax

I am writing to notify you of amended funding distribution procedures under WV Code § 11-13A-20a, providing for the distribution of a portion of coalbed methane severance tax to economic development authorities and county commissions. Senate Bill 487, Creating Coalbed Methane Gas Distribution Fund, was passed by the West Virginia Legislature during the regular 2012 session. This bill supersedes HB2953, Relating to Dedication of Coalbed Methane Severance Tax Proceeds, passed by the West Virginia Legislature during the regular 2011 session. Following is a brief overview of the changes:

- Severance taxes will be deposited into a special revenue fund created in the State Treasurer's office known as the Coalbed Methane Gas Distribution Fund and be distributed by the State Treasurer. Please refer to the attached legislation for funding distribution calculations.
- If your allocation is more than \$10,000, the State Treasurer will distribute the amount determined for that county to the county economic development entity to be used for economic development and infrastructure projects.
- If your allocation is \$10,000 or less, the State Treasurer will distribute the amount determined for that county to the county commission. The county commission may use the funds to offset its regional jail costs, costs of any community corrections programs in which it participates, expenses of a volunteer fire department or any library that provides services within its county.
- The Development Office will no longer approve project applications.
- The county commission must provide written approval of a project to the economic development entity.
- A written report is to be sent to the Joint Committee on Government and Finance for which the funds were expended during the next preceding fiscal year on or before December 1, 2013, and on December 1 of each year thereafter.

In order for the State Treasurer to create the special revenue fund account and distribute these funds, it is imperative that they are provided with the correct legal name and mailing address for you and your designated economic development entities. Therefore, please send to the West Virginia Development Office, attention Joan Knight, written confirmation of your address and contact person and that of the economic development authority or entity designated by written resolution as the lead entity for economic development activities in your county (see subsection (e) in Senate Bill 487). Additionally, please provide a copy of the resolution by which such designation was made. I would appreciate receiving this information no later than Monday, April 30, 2012.

Thank you in advance for your cooperation, and please contact me or Angel Moore if you have any questions relating to these changes.

Attachment

West Virginia Economic Development Authorities

Jefferson County Commission

RECEIVED

APR 3 2 2012

Enrolled Version - Final Version

OTHER VERSIONS - Introduced Version		Joint	Bill Status	WV Code	Audits/Reports	Educational	Contact
Senate	House						

ENROLLED

COMMITTEE SUBSTITUTE

FOR

Senate Bill No. 487

(SENATORS BROWNING, KESSLER (MR. PRESIDENT), KLEMPA, CHAFIN AND BEACH, *original sponsors*)

[Passed March 10, 2012; in effect from passage.]

AN ACT to amend and reenact §11-13A-20a of the Code of West Virginia, 1931, as amended, relating to the distribution of coalbed methane gas severance tax; establishing the Coalbed Methane Gas Distribution Fund in the State Treasurer's Office; defining "county economic development entity"; authorizing the Tax Commissioner to deposit coalbed methane severance tax moneys into the Coalbed Methane Gas Distribution Fund; directing the State Treasurer to distribute coalbed methane severance tax moneys to county commissions or county economic development entities; authorizing distribution by the State Treasurer of accumulated moneys from fiscal years 2009, 2010, 2011 and 2012 to county economic development entities; specifying the permissible uses of Coalbed Methane Gas Distribution Fund moneys received by county economic development entities; eliminating the requirement of Development Office approval for use of funds; requiring certain reporting to the Joint Committee on Government and Finance; and authorizing certain audits.

Be it enacted by the Legislature of West Virginia:

That §11-13A-20a of the Code of West Virginia, 1931, as amended, be amended and reenacted to read as follows:

ARTICLE 13A. SEVERANCE AND BUSINESS PRIVILEGE TAX ACT.

11-13A-20a. Dedication of tax.

(a) The amount of taxes collected under this article from providers of health care items or services, including any interest, additions to tax and penalties collected under article ten of this chapter, less the amount of allowable refunds and any interest payable with respect to such refunds, shall be deposited into the special revenue fund created in the State Treasurer's Office and known as the Medicaid State Share Fund. Said fund shall have separate accounting for those health care providers as set forth in articles four-b and four-c, chapter nine of this code.

(b) Notwithstanding the provisions of subsection (a) of this section, for the remainder of fiscal year 1993 and for each succeeding fiscal year, no expenditures from taxes collected from providers of health care items or services are authorized except in accordance with appropriations by the Legislature.

(c) The amount of taxes on the privilege of severing timber collected under section three-b of this article, including any interest, additions to tax and penalties collected under article ten of this chapter, less the amount of allowable refunds and any interest payable with respect to such refunds, shall be paid into a special revenue account in the State Treasury to be appropriated by the Legislature for purposes of the Division of Forestry.

(d) Notwithstanding any other provision of this code to the contrary, beginning January 1, 2009, there is hereby dedicated an annual amount not to exceed \$4 million from annual collections of the tax imposed by section three-d of this article to be deposited into the West Virginia Infrastructure Fund, created in section nine, article fifteen-a, chapter thirty-one of this code.

(e) Beginning with the fiscal year ending June 30, 2009, and each fiscal year thereafter, the Tax Commissioner shall pay from the taxes imposed in section three-d of this article, on October 1, of each year, to the county economic

development entities, as this term is defined in this subsection, or county commissions as provided in subsections (f) through (h) of this section, an amount in the aggregate not to exceed \$4 million per fiscal year: *Provided*, That on July 1, 2012, the Tax Commissioner shall deposit the taxes imposed in section three-d of this article into a special revenue fund, which is hereby created in the State Treasurer's Office and known as the Coalbed Methane Gas Distribution Fund: *Provided, however*, That such deposit of taxes shall not exceed in the aggregate \$4 million per fiscal year and moneys therein shall be distributed by the State Treasurer pursuant to this section. Prior to making any such payment the commissioner shall deduct the amount of refunds lawfully paid and administrative costs authorized by this code. All moneys distributed to the West Virginia Infrastructure Fund pursuant to this section prior to July 1, 2011, shall be returned to the Tax Commissioner and distributed to the county economic development entities, as this term is defined in this subsection, or county commissions as provided in this section. For purposes of this section, the term "county economic development entity" refers to a county economic development authority established pursuant to article twelve, chapter seven of this code or if a county does not have a county economic development authority established pursuant to article twelve, chapter seven of this code, an entity designated by resolution of the county commission of the county as the lead entity for economic development activities for the purpose of encouraging economic development in the county which entity may be, but is not limited to being, redevelopment authorities created pursuant to article eighteen, chapter sixteen of this code; county economic development corporations; regional economic development councils, corporations or partnerships.

(f) Notwithstanding any provision of this article to the contrary, prior to the deposit of the proceeds of the tax on coalbed methane with each, county economic development entity or county commission pursuant to subsection (e) of this section, the Tax Commissioner shall undertake the following calculations:

(1) Seventy-five percent of the moneys to be deposited shall be provisionally allocated for the various counties of this state in which the coalbed methane was produced; and

(2) The remaining twenty-five percent of the moneys to be deposited shall be provisionally allocated to the various counties of this state in which no coalbed methane was produced for projects in accordance with subsection (h) of this section.

(3) Moneys shall be provisionally allocated to each coalbed methane producing county in direct proportion to the amount of tax revenues derived from coalbed methane production in the county.

(4) Moneys shall be provisionally allocated to each coalbed methane nonproducing county equally.

(5) Portional adjustments.

(A) If, for any year, a coalbed methane producing county's share of money provisionally allocated to that county is computed to be an amount that is less than the amount provisionally allocated to each of the coalbed methane nonproducing counties, then for purposes of the computations set forth in this subsection, that coalbed methane producing county shall be redesignated a coalbed methane nonproducing county. The money that has been provisionally allocated to that coalbed methane producing county out of the seventy-five percent portion specified in subdivision (1) of this subsection shall be subtracted out of the seventy-five percent portion specified in that subdivision and added to the twenty-five percent portion specified in subdivision (2) of this subsection.

(B) When the adjustment specified in paragraph (A), of this subdivision has been made for each coalbed methane producing county that has been redesignated as a coalbed methane nonproducing county, then the Tax Department shall finalize the calculations of the amounts to be made available for distribution to the respective county economic development entity or county commission of the coalbed methane producing counties that have not been redesignated as coalbed methane nonproducing counties under paragraph (A) of this subdivision as follows: The amount remaining in the provisional seventy-five percent portion specified in subdivision (1) of this subsection, as adjusted in accordance with paragraph (A) of this subdivision, shall be allocated, in direct proportion to the amount that tax revenues derived from coalbed methane production in each such county not redesignated as a coalbed methane nonproducing county bears to the total amount of tax revenues derived from coalbed methane production in all coalbed methane producing counties that have not been redesignated as a coalbed methane nonproducing county.

(C) The Tax Commissioner shall then finalize the calculation of the total amount in the twenty-five percent portion specified in subdivision (2) of this subsection, as adjusted in accordance with paragraph (A) of this subdivision equally among the coalbed methane nonproducing counties.

(D) The Tax Commissioner, upon completing the calculation of the total amount of tax to be distributed to all coalbed

methane producing counties and to all coalbed methane nonproducing counties, shall deposit an amount equal to the amount so calculated in the Coalbed Methane Gas Distribution Fund, subject to the limitations set forth in this section.

(g) In no case may the total amount distributed in any fiscal year to the aggregate of all coalbed methane producing counties and all coalbed methane nonproducing counties calculated by the Tax Commissioner exceed the total amount of tax on coalbed methane authorized to be remitted to the county economic development entities and county commissions pursuant to subsection (e) of this section.

(h) Distribution of coalbed methane severance tax to county economic development entities or county commissions is subject to the following:

(1) If the amount determined pursuant to subsections (f) and (g) of this section for a county is more than, \$10,000 the State Treasurer shall distribute the amount determined for that county to the county economic development entity. The State Treasurer is hereby authorized to distribute accumulated but undistributed moneys from fiscal years 2009, 2010, 2011 and 2012 to each county economic development entity.

(2) Each county economic development entity shall use such funds for economic development projects and infrastructure projects.

(3) For purposes of this section:

(A) "Economic development project" means a project in the state which is likely to foster economic growth and development in the area in which the project is developed for commercial, industrial, community improvement or preservation or other proper purposes.

(B) "Infrastructure project" means a project in the state which is likely to foster infrastructure improvements and covers post mining land use, water or wastewater facilities, stormwater systems, steam, gas, telephone and telecommunications, broadband development, electric lines and installations, roads, bridges, railroad spurs, drainage and flood control facilities, industrial park development, road or buildings that promote job creation and retention.

(4) Prior to expending any coalbed methane severance tax moneys, each county economic development entity must obtain the approval of its respective county commission, or the county commission or commissions representing the county or counties where the economic development or infrastructure project will be situate if the county economic development entity is regional and encompasses more than one county, in writing for the purpose of such expenditure.

(5) A county commission or county economic development entity may not use funds distributed to it pursuant to subsections (e), (f), (g) and (h) of this section for the purposes of paying wages to any employee of the county or any employee of a county economic development entity.

(6) If the amount determined pursuant to subsections (f) and (g) of this section for a county is \$10,000 or less, the State Treasurer shall distribute the amount determined for that county to the county commission. The county commission may then use the funds to offset its regional jail costs, costs of any community corrections programs in which it participates, expenses of a volunteer fire department that provides service within its county or expenses of any library that provides services within its county.

(i) On or before December 1, 2013, and December 1 of each year thereafter, the county economic development entity as defined in this section or county commission receiving a distribution of funds under this section shall deliver to the Joint Committee on Government and Finance a written report setting forth the specific projects for which those funds were expended during the next preceding fiscal year, a detailed account of those expenditures and a showing that the expenditures were made for the purposes required by this section.

(j) An audit of any funds distributed under this section may be authorized at any time by the Joint Committee on Government and Finance to be conducted by the Legislative Auditor at no cost to the county economic development entity or county commission audited.

jefferson county citizens for economic preservation
J C C E P
JCCEP, 301 North Mildred Street, Suite 1, Charles Town, WV 25414

April 12, 2012

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

Dear President Noland:

On behalf of Jefferson County Citizens for Economic Preservation (JCCEP), we are writing to request the Jefferson County Commission's consideration and passage of an amendment to the Jefferson County *Subdivision Regulations*.

For your information, JCCEP's Mission Statement is:

"Established August 3, 1992, Jefferson County Citizens for Economic Preservation (JCCEP) is a forward-thinking, nonprofit corporation comprised of residential and commercial land developers, builders, and related service providers to the industry. JCCEP exists to improve the quality of life in Jefferson County through the promotion of our core values consisting of:

- 1. Economic growth;*
- 2. Responsible and quality land development and construction; and*
- 3. Reasonable regulations.*

JCCEP represents its members in achieving these basic core values by upholding the following business practices:

- To inform the public to understand and appreciate the importance of residential, office and commercial land development and construction, its positive benefit on the local economy, and those who provide these services;*
- To advocate professional, ethical, and best business practices of our membership when interacting with the public and regulatory agencies;*
- To strive for a balance between local legislative, regulatory, and judicial public policy and our membership's needs by fostering reasonable and just regulations;*
- To establish and maintain a harmonious relationship and understanding among our membership, the general public, regulatory agencies, and consumers of our members' services, while aiming to mutually resolve problems affecting the general welfare of our industry.*

(emphasis added).

Several of JCCEP's members are land developers and builders of quality developments within Jefferson County. However, given the continued severe economic downturn in the Country which continues to adversely affect many of our members in the development and building industry, we are continually faced with hardships in our businesses that we must overcome to

stay financially sound, so that we may continue to provide quality products and services to the good citizens of Jefferson County. One of the most prevalent issues several of our members face is the expiration of land development entitlement approvals, primarily related to Preliminary Plans, Site Plans, etc. The expiration of plan approvals will cause dramatic financial hardship in the event of their expiration, due to the need to re-process plans, possibly causing increased costs, time, and efforts to achieve new plan approvals that will likely require significant design changes to comply with changed regulations enacted since the date of prior approvals under previous regulations. These changes can range from total development character design and layout changes caused by the adoption of the current *Subdivision Regulations* that have significantly and detrimentally changed since the time of many prior approvals, advanced environmental permitting requirements, and other State and Federal regulatory requirements. This is not to say the prior approvals are "more lax" than current regulations; one must understand current approvals fully meet the approval and permitting requirements at the time of their approval, and should be allowed to continue under prior approvals. This is a basic tenet of obtaining an entitlement for land development, and should not be minimized.

It is important to understand that although land developers, like any other businesses, strive for a profit from their efforts; however, they also routinely incur significant financial risks in their business. Therefore, an assurance for maintenance of approvals is monumentally important to assure the financial viability and success of the business, as well as provide a needed public service: that of business development and growth through land development and construction opportunities. Some comments reinforcing this importance from our members concerned about the expiration of approvals include the following anecdotes:

"...the economic conditions which gave rise to this legislation in 2010 have persisted, if not worsened, especially in Jefferson County. For example, we only sold 3 new homes in the last 5 years in our project there.

Extending the sunset date helps those who have expended thousands (if not millions in our case) of dollars to obtain entitlements, especially for all activities leading up to and including obtaining approvals for Preliminary Plats, to assure their efforts won't be "extinguished" if the date expires in 2012. The consequences of not changing the date would be to start the entitlement process all over again at great time and expense, to only achieve the same result, or worse, be subjected to more stringent and costly regulations."

And also:

"...we have been involved in real estate development for 23 years. Personally, I have been involved in development for 40 years. During that period, I have not experienced a period with such financially devastating effects on the value of real estate, nor have I seen demand for real estate fall so far for such a lengthy period. We are not yet starting a healthy real estate recovery, especially in the West Virginia panhandle!

We need assistance to extend our project approvals, and the State needs to encourage investments in real estate by professionals. Our project (in Jefferson County) has required us to invest millions of dollars to get to our current point. If we do not vest our approvals, much of this will be at risk. Whatever the State of West Virginia can do to assist will be helpful."

To assist the County Commission's consideration of this request, we note the following:

- The enabling legislation for the County Commission's authority to deliberate and approve amendments to the Subdivision Regulations is within West Virginia State Code §8A-4-3:

§8A-4-3. Enactment of subdivision and land development ordinance.
(a) Before a governing body enacts a subdivision and land development ordinance, the governing body shall hold at least one public hearing and give public notice.

(b) The public notice of the date, time and place of the public hearing must be published in a local newspaper of general circulation in the area as a Class I legal advertisement, in accordance with the provisions of article three, chapter fifty-nine of this code, at least thirty days prior to the public hearing. The public notice must contain a brief summary of the principal provisions of the proposed subdivision and land development ordinance and a reference to the place or places where copies of the proposed subdivision and land development ordinance may be examined.

(c) After the public hearing, if the governing body makes other than technical amendments to the proposed subdivision and land development ordinance prior to voting on it, the governing body shall hold another public hearing and give public notice. The public notice shall be as provided in subsection (b) of this section, and must contain a brief summary of the amendments.

(emphasis added).

- The current provisions for plan approval expirations appear in two codified locations:

1. West Virginia State Code §8A-5-12 (f):

(f) Any subdivision or land development plan or plat, whether recorded or not yet recorded, valid under West Virginia law and outstanding as of January 1, 2010, shall remain valid until July 1, 2012, or such later date provided for by the terms of the planning commission or county commission's local ordinance or for a longer period as agreed to by the planning commission or county commission. Any other plan or permit associated with the subdivision or land development plan or plat shall also be extended for the same time period: Provided, That the land development plan or plat has received at least preliminary approval by the planning commission or county commission by March 1, 2010.

and also in:

2. The Subdivision Regulations, Article 20, Section 20.105 D.1 & 2:

1. All requirements, for the vesting of property rights contained in an ordinance enacted pursuant to WV Code Section 8A-4-2 that require the performance of any action within a certain time period for any subdivision or land development plan or plat valid under West Virginia law and outstanding as of January 1, 2010, shall be extended until July 1, 2012, or longer as agreed to by the municipality, county commission or planning commission. The provisions of this subsection also apply to any requirement that a use authorized pursuant to

a special exception, special use permit, conditional use permit or other agreement or zoning action be terminated or ended by a certain date or within a certain number of years.

2. Any subdivision or land development plan or plat, whether recorded or not yet recorded, valid under West Virginia law and outstanding as of January 1, 2010, shall remain valid until July 1, 2012, or such later date provided for by the terms of the Planning Commission or County Commission's local ordinance or for a longer period as agreed to by the Planning Commission or County Commission. Any other plan or permit associated with the subdivision or land development plan or plat shall also be extended for the same time period. Provided, that the land development plan or plat has received at least preliminary approval by the Planning Commission or County Commission by March 1, 2010.

(emphasis added).

Note that although both codes contain a provision "...or for a longer period as agreed to by the Planning Commission or County Commission...", under §8A-4-3, the enabling legislation clearly directs the County Commissioners as the County's "governing body" and therefore the decision-makers in this process.

Recently, several members of JCCEP were actively engaged in the attempts for passage of Senate Bill 540, which would have extended the approvals in §8A-5-12 (f) to July 1, 2015. Because the legislative session ran out of time, we now must seek relief of the current "sunset" expiration date of July 1, 2012, via the County Commissioners through a simple amendment to the current *Subdivision Regulations*, Article 20, Section 20.105 D.1 & 2 as highlighted below:

1. All requirements, for the vesting of property rights contained in an ordinance enacted pursuant to WV Code Section 8A-4-2 that require the performance of any action within a certain time period for any subdivision or land development plan or plat valid under West Virginia law and outstanding as of January 1, 2010, shall be extended until July 1, 201215, or longer as agreed to by the municipality, county commission or planning commission. The provisions of this subsection also apply to any requirement that a use authorized pursuant to a special exception, special use permit, conditional use permit or other agreement or zoning action be terminated or ended by a certain date or within a certain number of years.

2. Any subdivision or land development plan or plat, whether recorded or not yet recorded, valid under West Virginia law and outstanding as of January 1, 2010, shall remain valid until July 1, 201215, or such later date provided for by the terms of the Planning Commission or County Commission's local ordinance or for a longer period as agreed to by the Planning Commission or County Commission. Any other plan or permit associated with the subdivision or land development plan or plat shall also be extended for the same time period. Provided, that the land development plan or plat has received at least preliminary approval by the Planning Commission or County Commission by March 1, 2010.

President Patsy Noland
April 12, 2012
Page 5 of 5

Based on the preceding, we respectfully request the County Commission approve JCCEP's request to amend the *Subdivision Regulations* as identified above, in an expeditious fashion prior to the July 1, 2012 sunset expiration. Please feel free to call me at (301) 695-6614 x204 or email mike.wiley@wormald.com anytime if you have any questions or concerns, and we look forward to your support.

Sincerely,
JCCEP



Michael T. Wiley
President

MTW/mtw/W:\EMPLOYEES\Mike\JCCEP\LTR - Noland Subdiv Reg Amendment 04-10-2012.docx

cc: Jefferson County Commissioners:
Dale Manuel, Vice President
Walt Pellish, Commissioner
Frances Morgan, Commissioner
Lyn Widmyer, Commissioner
Stephanie Grove, Esq.
JCCEP Board of Directors
EPHBA Board of Directors

April 7, 2012
Dear Michelle -

Thank you for your assistance with the invitations and promotion of the Water Advisory Committee's Signage Dedication Event. Your involvement and suggestions greatly impacted our ability to get the event

promoted, well attended and it was a great success. You did a lot of work for us with great patience and I enjoyed working with you and learning about how much your office does to make things run smoothly. Thanks again! Best regards, Mansell



2211 Washington Street East
Charleston, WV 25311-2118
Phone: (304) 346.0591
Fax: (304) 346.0592

FAX

Patricia L. Hamil
Executive Director

TO: ALL COMMISSIONERS

FROM: WV ASSOCIATION OF COUNTIES

RE: HOUSING DEVELOPMENT FUND REQUIREMENT FOR LOCAL APPROVAL

DATE: APRIL 13, 2012

Commissioners,

Included with this memo is a letter from Minority Leader Tim Armstead, a Kanawha County Delegate, to the Housing Development Fund. The letter is in part related to a Kanawha County project but he also requests that the Housing Development Fund reconsider their action that eliminated the requirement of support from county and local governments for certain projects.

The elimination of the requirement was done in relation to the Mason County Commission's disapproval of a project in Mason County that has since become controversial for other reasons.

Other County Commissions may want to join in asking the WV Housing Development Fund to reinstate the local approval rule.



HOUSE OF DELEGATES WEST VIRGINIA LEGISLATURE

BUILDING J, ROOM 266-M
1900 KANAWHA BLVD., EAST
CHARLESTON, WV 25305-0470
PHONE (304) 340-3240

TIM ARMSTEAD
MINORITY LEADER
3012 BLK RIVER ROAD
ELKVIEW, WV 25071
PHONE: (304) 965-5169
EMAIL: armstead@mail.wvnet.edu

April 11, 2012

Committees:
Joint Committee on
Government & Finance
Rules
Veterans Affairs &
Homeland Security
Roads & Transportation

Ms. Erica Boggess
Acting Executive Director
West Virginia Housing Development Fund
5710 MacCorkle Avenue, S.E.
Charleston, West Virginia 25304

Dear Ms. Boggess:

I am writing to express my opposition to the construction of a 32-unit apartment complex along Knollwood Drive, a quiet, residential neighborhood north of Charleston. The citizens of the Knollwood area overwhelmingly oppose this complex being built in their neighborhood.

Also of great concern to me is the elimination by the Housing Development Fund of a decade long requirement of support from county and local governments for such projects.

Local governments are uniquely qualified to determine the effects such tax credit projects would have on the areas they represent, and I urge members of the Housing Development Board to reinstate the local approval rule at its next regularly scheduled meeting.

Sincerely,

A handwritten signature in black ink, appearing to read "Tim Armstead".

Tim Armstead
Minority Leader

TA:mp