

GRANT COUNTY COMMISSION  
PETERSBURG, WEST VIRGINIA 26847

GRANT COUNTY COMMISSION SPECIAL MEETING MINUTES

Date: April 18, 2023      Time: 8:30 a.m.      Location: Conference Room  
Grant County Courthouse

**Commissioners:**

Tyson Riggleman, President  
Scotty Miley, Commissioner  
Kevin Hagerty, Commissioner

Michelle Sites, Administrator

1) Call to Order

President Riggleman called the special meeting to order at 8:30 a.m.

2) Approval of the FY2023-2024 Levy Rate (Lay the Levy)

Levy Rates

- 14.30 cents per \$100 for Class I Property
- 28.60 cents per \$100 for Class II Property
- 57.20 cents per \$100 for Class III and IV Property

A motion was made to approve the Levy Rates.

**MOTION: Miley / unanimously approved**

3) Adjourn

A motion was made to adjourn.

**MOTION: Hagerty / unanimously approved**

  
\_\_\_\_\_  
PRESIDENT

ATTEST:

  
\_\_\_\_\_  
CLERK OF THE COUNTY COMMISSION

4/25/23  
\_\_\_\_\_  
DATE APPROVED

**GRANT COUNTY, WEST VIRGINIA  
LEVY ORDER AND RATE SHEET  
REGULAR CURRENT EXPENSE LEVY  
2023 - 2024**

The following is a true copy from the record of orders entered by Grant County Commission on the 18 day of April, 2023.

*Lora A. Bennett*  
Signature: Lora A. Bennett, County Clerk

Current Year	Column E		Taxes Levied
	Certificate of Valuation Assessed Value for Tax Purposes	Levy Rate/\$100	
<b>Class I</b>			
Personal Property	\$	14.300	\$
Public Utility	\$		\$
<b>Total Class I</b>			
<b>Class II</b>			
Real Estate	\$ 291,924,950	28.600	\$ 834,905
Personal Property	1,252,176		3,581
<b>Total Class II</b>	\$ 293,177,126		\$ 838,486
<b>Class III</b>			
Real Estate	\$ 77,109,500	57.200	\$ 441,066
Personal Property	198,890,028		1,137,651
Public Utility	570,870,501		3,265,379
<b>Total Class III</b>	\$ 846,870,029		\$ 4,844,096
<b>Class IV</b>			
Real Estate	\$ 26,486,660	57.200	\$ 151,504
Personal Property	22,632,999		129,461
Public Utility	4,279,054		24,476
<b>Total Class IV</b>	\$ 53,398,713		\$ 305,441
<b>Total Value &amp; Projected Revenue</b>	\$ <b>1,193,445,868</b>		\$ <b>5,988,023</b>
Less Delinquencies, Exonerations & Uncollectable Taxes		2.00%	119,760
Less Tax Discounts		1.00%	58,683
Less Allowance for Tax Increment Financing - see worksheet (Subtracted from regular current expense taxes levied only)			
<b>Total Projected Property Tax Collection</b>			<b>5,809,580</b>
Less Assessor Valuation Fund (Subtracted from regular current expense taxes levied only)		2.00%	116,192
Net Amount to be Raised by Levy of Property Taxes For Budget Purposes			\$ <b>5,693,388</b>

FISCAL YEAR JULY 1, 2023 - JUNE 30, 2024

**Grant**

**County Commission**

CLASS: 3

TOTAL ASSESSED VALUE: 1,294,149,944

**LEVY ESTIMATE  
OFFICIAL BUDGET DOCUMENT**



**Prescribed and furnished by the  
West Virginia State Auditor**

The Levy Estimate shall be made on this form between March 7 and March 28. ONE (1) certified copy is forwarded to: [igs@wvsao.gov](mailto:igs@wvsao.gov)

Or can be mailed to:

West Virginia State Auditor's Office, Attn: Local Government Services

200 West Main Street, Clarksburg, West Virginia 26301

Phone: 627-2415 / Toll Free 1-877-982-9148

**ROSTER**

COUNTY Grant County Commission  
 Mailing Address: 5 Highland Avenue  
 City, State Zip Code: Petersburg, WV 26847  
 Court House Hours 8:30 a.m. - 4:30 p.m.

**COMMISSION MEETS**

Every 2nd and 4th Tuesday of each month

COMMISSIONER	PHONE	FAX	ext.	PHONE	FAX	ext.	COMMISSIONER
PRESIDENT	304 257-4222	304 257-9645		304 257-4222	304 257-9645		Tyson K. Riggelman
COMMISSIONER	304 257-4422	304 257-9645		304 257-4422	304 257-9645		Kevin P. Hagerly
COMMISSIONER	304 257-4422	304 257-9645		304 257-4422	304 257-9645		Scotty W. Miley
COMMISSIONER	304 257-4422	304 257-9645		304 257-4422	304 257-9645		
COMMISSIONER	PHONE	FAX	ext.	PHONE	FAX	ext.	
COUNTY CLERK	304 257-4550	304 257-4207		304 257-4550	304 257-4207		Lora A. Bennett
CIRCUIT CLERK	304 257-4545	304 257-2593		304 257-4545	304 257-2593		Angela B. VanMeter
ASSESSOR	304 257-1050	304 257-4117		304 257-1050	304 257-4117		Jerry L. Ours
SHERIFF	304 257-1818	304 257-2665		304 257-1818	304 257-2665		Brian W. Ours
PROSECUTING ATTY	304 257-2323	304 257-4434		304 257-2323	304 257-4434		John G. Ours
ADM. ASSISTANT	304 257-4422	304 257-9645		304 257-4422	304 257-9645		Michelle Stes
TAX OFFICE	304 257-1818	304 257-2665		304 257-1818	304 257-2665		Ellen Marie Lantz

**PERSON TO CONTACT FOR BUDGET INFORMATION**

Name	Title	Phone	Fax	Email
Alicia L. Reel	CFO	304 257-4550	304 257-4207	alicia.reel@yahoo.com

ANY QUESTIONS ABOUT COMPLETING THESE FORMS SHOULD BE DIRECTED TO LOCAL GOVERNMENT SERVICES, WEST VIRGINIA STATE AUDITOR'S OFFICE, 200 WEST MAIN STREET, CLARKSBURG WEST VIRGINIA 26301 OR TELEPHONE 627-2415 (TOLL FREE) 1-877-982-9148.

Grant County Commission  
(Levying Body)

Grant  
(County)

TO: **County Commission President**

(County Commission President, School Board Secretary or Municipal Clerk or Recorder)

The undersigned Assessor and County Clerk of said County do hereby certify the assessed value of the various classes of real estate, personal property and public utility property for the assessment year 2023.

	Column A Assessed Value Including Back Tax And New Property (Total)	Column B All Other Exempt Value (excluding P U)	Column C Gross Assessed (Col A Plus Col B) (County Classification Purpose Only)	Column D Homestead Exempt Value	Column E Assessed Valuation For Tax Purposes (w/o Homestead & Exempt) (Col A Minus Col D)
<b>Class I</b>					
Personal Property					
Public Utility Property					
<b>Total Class I</b>					
<b>Class II</b>					
Real Estate	N/A	N/A	N/A	N/A	291,924,950
Personal Property	N/A	N/A	N/A	N/A	1,252,176
<b>Total Class II</b>					293,177,126
<b>Class III</b>					
Real Estate	N/A	N/A	N/A		77,109,500
Personal Property	N/A	N/A	N/A		198,890,028
Public Utility Property	N/A	N/A	N/A		570,870,501
<b>Total Class III</b>					846,870,029
<b>Class IV</b>					
Real Estate	N/A	N/A	N/A		26,486,660
Personal Property	N/A	N/A	N/A		22,632,999
Public Utility Property	N/A	N/A	N/A		4,279,054
<b>Total Class IV</b>					53,398,713
<b>TOTAL FOR LEVYING BODY</b>	N/A	N/A	1,294,149,944	N/A	1,193,445,868
<b>Previous Year Total</b>	N/A	N/A	N/A	N/A	1,116,775,611

Grant County Commission

SUPPLEMENTAL INFORMATION

FISCAL YEAR JULY 1, 2023 - JUNE 30, 2024

Percentage for Assessor's Valuation Fund. ....	<u>2.00%</u>
Percentage for Delinquencies and Exonerations. ....	<u>2.00%</u>
Percentage for Tax Discounts. ....	<u>1.00%</u>
Previous Year's Projected Revenue. ....	<u>5,556,160</u>

(Previous Years Projected Revenue from LAST YEAR'S "Levy page" tab; 'REGULAR CURRENT EXPENSE LEVY' Page, cell 131)

Grant County Commission  
(Levying Body)

Grant  
County

TO: County Commission President

(County Commission President, School Board Secretary or Municipal Clerk or Recorder)

The undersigned Assessor and County Clerk of said County do hereby certify the assessed value of the various classes of real estate, personal property and public utility property FOR THE CALCULATION OF THE REDUCE (ROLLED BACK LEVY RATE for the assessment year 2023.

	Column A Assessed Valuation For Tax Purposes (w/o Homestead & Exempt (Excluding TIF)	Column B New Property and Back Tax Property (Excluding TIF)	Column C TIF Tax Incremental Financing Value	Column D Assessed Valuation For Tax Purposes Minus New Property, Back Tax Property & TIF (Col A Minus Col B and C)
<b>Class I</b>				
Personal Property				
Public Utility Property				
<b>Total Class I</b>				
<b>Class II</b>				
Real Estate	N/A	N/A		291,460,130
Personal Property	N/A	N/A		1,252,176
<b>Total Class II</b>				292,712,306
<b>Class III</b>				
Real Estate	N/A	N/A		77,109,500
Personal Property	N/A	N/A		166,046,705
Public Utility Property	N/A	N/A		536,092,337
<b>Total Class III</b>				779,248,542
<b>Class IV</b>				
Real Estate	N/A	N/A		26,486,660
Personal Property	N/A	N/A		18,412,480
Public Utility Property	N/A	N/A		4,141,350
<b>Total Class IV</b>				49,040,490
<b>TOTAL FOR LEVYING BODY</b>				1,121,001,338
Previous Year Total	N/A	N/A	N/A	1,070,646,015

# GRANT COUNTY, WEST VIRGINIA CALCULATING REDUCED LEVY RATE 2023 - 2024

CLASS	ROLL BACK VALUE (Column D)	X	WEIGHTING	=	WEIGHTED ASSESSED VALUE
Class 1	\$		X	0.01	= \$
Class 2	292,712,306		X	0.02	5,854,246
Class 3	779,248,542		X	0.04	31,169,942
Class 4	49,040,490		X	0.04	1,961,620

**Total All Classes**     \$ 1,121,001,338     (Total WAV)     \$ 38,985,808

Assessor's Valuation % per PVC:     2.00%  
 Previous year's projector \$ 5,556,160     103.00%     %     \$ 5,722,845

Divide by the **TOTAL WEIGHTED ASSESSED VALUE (Total WAV)**  
 (use 4 decimal places here)     \$ 0.1430

The result of this division is then multiplied x 100 (use 2 decimal places here)  
 and this will = the Class 1 Levy Rate in cents per \$100 of assessed value  
14.30

The Class 2, 3, and 4 Levy Rates are determined by multiplying the Class 1 Rate as follows:

**Class 1 Rate**     14.30     ¢     X 2     =     **Class 2 Rate:**  
28.60

**Class 1 Rate**     14.30     ¢     X 4     =     **Class 3 & 4 Rate:**  
57.20

**DO NOT USE RATES IN EXCESS OF 2 DECIMAL PLACES**

Divide by the TOTAL WEIGHTED ASSESSED VALUE (TOTAL WAV) USE 4 DECIMAL POINTS HERE     **0.1468**



GRANT COUNTY, WEST VIRGINIA  
LEVY PAGE

REGULAR CURRENT EXPENSE LEVY  
2023 - 2024

Current Year	Column E		Taxes Levied
	Certificate of Valuation Assessed Value for Tax Purposes	Levy Rate/\$100	
Class I			
Personal Property	\$	14.30	\$
Public Utility			
Total Class I	\$		\$
Class II			
Real Estate	\$ 291,924,950	28.60	\$ 834,905
Personal Property	1,252,176		3,581
Total Class II	\$ 293,177,126		\$ 838,486
Class III			
Real Estate	\$ 77,109,500	57.20	\$ 441,066
Personal Property	198,890,028		1,137,651
Public Utility	570,870,501		3,265,379
Total Class III	\$ 846,870,029		\$ 4,844,096
Class IV			
Real Estate	\$ 26,486,660	57.20	\$ 151,504
Personal Property	22,632,999		129,461
Public Utility	4,279,054		24,476
Total Class IV	\$ 53,398,713		\$ 305,441
<b>Total Value &amp; Projected Revenue</b>	<b>\$ 1,193,445,868</b>		<b>\$ 5,988,023</b>
Less Delinquencies, Exonerations & Uncollectable Taxes		2.00%	119,760
Less Tax Discounts		1.00%	58,683
Less Allowance for Tax Increment Financing - see worksheet (Subtracted from regular current expense taxes levied only)			
<b>Total Projected Property Tax Collection</b>			<b>5,809,580</b>
Less Assessor Valuation Fund (Subtracted from regular current expense taxes levied only)		2.00%	116,192
Net Amount to be Raised by Levy of Property Taxes For Budget Purposes (Transfer amount to Worksheet GCRev - Account No. 301-01)			<b>\$ 5,693,388</b>

GRANT COUNTY, WEST VIRGINIA  
FISCAL YEAR JULY 1, 2023 - JUNE 30, 2024

Account Number	01 GENERAL FUND REVENUE SUMMARY	Budgeted Revenues	Budgeted Revenues
		(Including Revisions)	2023 - 2024
295	Nonspendable Fund Balance		
296	Restricted Fund Balance		
297	Committed Fund Balance		
298	Assigned Fund Balance		
299	Unassigned Fund Balance	1,969,975	1,600,000
301	01 Property Taxes - Current Expense (Page 3-Net)	5,282,775	5,693,388
301	02-05 Prior Year Taxes	45,000	45,000
301	06 Supplemental Taxes	6,000	9,000
301	07 Surplus		
301	08 Delinquent & Nonentered Land Fund		
301	09 Redemptions from State Auditor		
301	10 Prior Years Fifth and Other Prior Years		
301	11 Tax Lien Surplus		
301	12 Tax Loss Restoration		
301	90 Property Taxes - Excess Levy (Page 4-Net)		
301	91 Property Taxes - Excess Levy (Page 4-Net)		
301	92 Property Taxes - Excess Levy (Page 4-Net)		
302	Tax Penalties, Interest & Publication Fees	45,000	45,000
303	Dog Taxes		
304	Property Transfer Tax	50,000	50,000
306	Gas and Oil Severance Tax	14,000	15,000
307	Horse and Dog Racing Tax		
308	Wine & Liquor Tax	100	200
309	Hotel Occupancy Tax	150,000	200,000
310	Waste Coal Producing Counties		
311	Payment in Lieu of Taxes		
312	Synthetic Fuel Tax		
313	Miscellaneous Energy Tax (Coal Bed Methane)		
317	Licenses		
318	Building Permits	900	900
319	Miscellaneous Permits	400	400
322	Federal Grants		
323	State Grants	590,822	
324	Other Grants		
325	Federal Payment in Lieu of Taxes	50,000	50,000
327	Charges for Services	650,000	400,000
328	Magistrate Court Clerk		
329	Sheriff's Service of Process	5,000	5,000
330	Sheriff's Earnings	1,500	1,500
331	County Clerk's Earnings	30,000	30,000

GRANT COUNTY, WEST VIRGINIA  
FISCAL YEAR JULY 1, 2023 - JUNE 30, 2024

Account Number	01 GENERAL FUND REVENUE SUMMARY	Budgeted Revenues	Budgeted Revenues
		(Including Revisions) 2022 - 2023	2023 - 2024
332	Circuit Clerk's Earnings	10,000	10,000
333	Prosecuting Attorney's Earnings		
334	Accident Reports		
335	Motor Vehicle License Fee	2,000	2,000
336	Map Sales		
337	Clerk Deed Fees		
339	Parks & Recreation Fees		
340	Rents & Concessions		
341	Landfill/Incinerator Fees		
342	Airport Revenue		
343	Cemetery Revenue		
344	Ambulance Fees		
345	Emergency Services Fees		
346	Emergency 911 Fee		
347	Special Patrol/Security Systems		
348	Franchise Agreement		
349	Inspection Fees		
350	IRP Fees (Interstate Registration Plan)	22,000	21,000
351	Jail Fees		
361	Fines, Fees & Court Costs		
362	Regional Jail Operations Partial Reimbursement	17,000	15,000
365	Interest Earned	2,000	2,000
366	Miscellaneous Revenue	11,117	3,000
367	Sheriff's Commission	9,000	9,000
368	Confiscated Property		
369	Commissions		
370	Gaming Income	30,000	30,000
371	Recycling Programs		
372	Filing Fees		
373	Video Lottery	5,000	7,000
374	Planning Commission Revenue		
375	Sale of Materials		
376	Royalties		
377	Sale of Bonds		
378	Proceeds from Bond Restructuring		
379	Lease Purchase Revenue		
380	Contributions/Transfer from Other Entities		
381	Charges to Other Entities		
382	Refunds/Reimbursements (External Sources)	40,000	25,000
383	Parking		

GRANT COUNTY, WEST VIRGINIA  
 FISCAL YEAR JULY 1, 2023 - JUNE 30, 2024

Account Number	01 GENERAL FUND REVENUE SUMMARY	Budgeted Revenues	Budgeted Revenues
		(Including Revisions)	2023 --2024
384	Sale of Fixed Assets		
385	Gain/Loss on Sale of Fixed Assets		
388	Transfers From Other Funds		
390	Emergency 911 Reimbursement		
391	Dog & Kennel Reimbursement		
392	Concealed Weapons Reimbursements		
393	Home Confinement Reimbursements		
394	General School Reimbursements	75,000	65,000
395	Magistrate Court Reimbursements	5,000	3,000
396	Worthless Check Reimbursements		
397	Payroll Reimbursements	330,000	479,000
398	Transfers from Rainy Day Fund		
399	Transfers Assessor's Valuation Fund		
<b>01</b>	<b>Grand Totals -General Fund Revenues</b>	<b>9,449,589</b>	<b>8,816,388</b>

GRANT COUNTY, WEST VIRGINIA  
 FISCAL YEAR JULY 1, 2023 - JUNE 30, 2024

Account Number	02 COAL SEVERANCE TAX FUND	Budgeted Revenues (as revised) 2022 - 2023	Budgeted Revenues 2023 - 2024
298	Assigned Fund Balance	1,184,649	1,200,000
305	Coal Severance Tax	250,000	250,000
365	Interest Earned on Investment	500	500
382	Refunds/Reimbursements		
<b>02</b>	<b>Grand Totals - Coal Severance Tax Fund Revenues</b>	<b>1,435,149</b>	<b>1,450,500</b>

**GRANT COUNTY, WEST VIRGINIA  
FISCAL YEAR JULY 1, 2023 - JUNE 30, 2024**

	General Fund			Coal Severance Fund	
	General Budget (Including Revisions) 2022 - 2023	General Budget 2023 - 2024	Coal Budget (Including Revisions) 2022 - 2023	Coal Budget 2023 - 2024	
<b>Expenditures</b>					
<b>GENERAL GOVERNMENT #401-699</b>					
401 County Commission	740,077	749,777	150,500		50,000
402 County Clerk	345,800	370,710			
403 Circuit Clerk	206,418	221,774			
404 Sheriff - Treasurer	246,853	293,054			
405 Prosecuting Attorney	294,331	299,631			
406 Assessor	225,776	240,403			
407 Assessor's Valuation Fund					
408 Statewide Computer Network	30,000	30,000			
409 Sheriff's Tax Processing					
410 County Surveyor					
411 Fiduciary Supervisor					
412 Agricultural Agent	71,422	75,330			
413 Elections - County Clerk	71,000	76,000			
415 Magistrate Court					
416 Circuit Court	8,150	8,650			
417 County Administrator					
418 Purchasing Department					
419 Personnel Office					
420 Custodial					
421 Civil Service					
422 Capital Planning					
423 Insurance Program (Self Insured)					
424 Courthouse	330,678	420,900			
425 Other Buildings	485,613	589,899	250,000		200,000
426 Printing					
427 Microfilm					
428 Data Processing	26,500	27,000			
429 Regional Development Authority	9,180	9,180			
430 Community Development					
431 Economic Development					
432 Industrial Development	36,167	36,167			
433 Geographic Information Systems (GIS)					
434 Airports			5,000		5,000
435 Public Works Department					
436 Rehabilitation of Property					
437 Acquisition of Property					
438 Building Inspection					
439 Planning & Zoning	2,000	2,000			
440 Engineering					

**GRANT COUNTY, WEST VIRGINIA  
FISCAL YEAR JULY 1, 2023 - JUNE 30, 2024**

	General Fund		Coal Severance Fund	
	General Budget	General Budget	Coal Budget	Coal Budget
	(Including Revisions) 2022 - 2023	2023 - 2024	(Including Revisions) 2022 - 2023	2023 - 2024
<b>Expenditures</b>				
441 Housing Authority	500	500		
442 Federal Grants				
443 State Grants				
444 Other Grants				
445 Litigation Reserve	160,000	160,000		
446 Parking				
447 Finance Department				
448 Courthouse Annex	25,800	60,800	100,000	150,000
449 Worthless Check				
450 Farm Preservation Program				
451 Zoning Board				
452 Teen Court				
460 County Clerk Operations				
461 Legal Department				
696 Transfer to Financial Stabilization Fun	350,000			
697 Contributions to Comms/Authorities	107,812	116,192		
698 Transfers/Reimbursements				
<b>699 Contingencies - Not to Exceed 10% of Budget</b>	469,914	165,733		
<b>TOTAL GENERAL GOVERNMENT</b>	<b>4,243,991</b>	<b>3,953,700</b>	<b>505,500</b>	<b>405,000</b>

**GRANT COUNTY, WEST VIRGINIA  
FISCAL YEAR JULY 1, 2023 - JUNE 30, 2024**

Expenditures	General Fund		Coal Severance Fund	
	General Budget (Including Revisions) 2022 - 2023	General Budget 2023 - 2024	Coal Budget (Including Revisions) 2022 - 2023	Coal Budget 2023 - 2024
	<b>PUBLIC SAFETY #700 - 799</b>			
700 Sheriff - Law Enforcement	823,455	907,163		
701 Sheriff - Service of Process	44,900	49,300		
702 County Jail - Reimbursable J/C				
703 County Jail - Nonreimbursable J/C				
704 Regional Jail	400,775	400,775		
705 Home Confinement				
706 Concealed Weapons				
707 Investigative Services				
708 Police Special Duty	118,150	128,920		
709 Juvenile Detention Center				
710 Civil Defense				
711 Emergency Services	1,325,366	759,383		
712 Communication Center				
713 Fire Department			72,000	85,500
714 Fire Coordinator				
715 Ambulance Authority	1,720,679	1,590,900	250,000	200,000
716 Dog Warden/Humane Society				
717 Central Garage				
718 Flood Control	70,105	70,105		
719 Watershed Project				
720 Dams & Dredging	20,000	20,000		
721 Local Law Enforcement Block Grant				
722 Public Safety Grant				
723 Public Safety Grant				
724 Public Safety Grant				
725 Public Safety Grant				
726 Public Safety Grant				
727 Public Safety Grant				
728 Public Safety Grant				
729 Public Safety Grant				
730 Courthouse Security				
731 Community Based Corrections Program				
732 Rapid Response				
733 Mapping and Addressing				
734 Local Emergency Planning Commission				
735 Project Lifesaver				
736 K-9				
737 Public Safety Grant				
<b>TOTAL PUBLIC SAFETY</b>	<b>4,523,430</b>	<b>3,926,546</b>	<b>322,000</b>	<b>285,500</b>

West Virginia State Auditor's Office  
Local Government Services



**GRANT COUNTY, WEST VIRGINIA  
FISCAL YEAR JULY 1, 2023 - JUNE 30, 2024**

Expenditures	General Fund		Coal Severance Fund	
	General Budget (Including Revisions) 2022 - 2023	General Budget 2023 - 2024	Coal Budget (Including Revisions) 2022 - 2023	Coal Budget 2023 - 2024
<b>HEALTH &amp; SANITATION #800 - 899</b>				
800 Local Health Department	50,000	50,000		
801 Mental Health				
802 Other Health Programs	30,000	30,000		
803 Hospital				
804 Dental Clinic				
805 Vital Statistics				
806 Sewer				
807 Storm Sewer				
808 Solid Waste Authority				
809 Water	41,750	54,750		
810 Garbage Department				
811 Landfill/Incinerator				
812 Recycling Center				
813 Litter Control				
814 Federal Grants - H&S				
815 State Grants - H&S				
<b>TOTAL HEALTH &amp; SANITATION</b>	<b>121,750</b>	<b>134,750</b>		
<b>CULTURE &amp; RECREATION #900 - 949</b>				
900 Parks & Recreation	118,877	303,300	145,000	200,000
901 Swimming Pools				
902 4 - H Camp				
903 Arts & Humanities	62,665	100,000		
904 Museum Commission				
905 Fair Associations/Festivals				
906 Youth Camp				
907 Summer Youth Program				
908 Community Center	4,000	4,500		
909 Historical Commission	2,500	2,500		
910 Civic Promotion				
911 Visitor's Bureau	95,000	100,000		
912 Travel Council				
913 Beautification			57,649	205,000
914 Rails to Trails				
915 Hotel/Motel Promotion of Tourism				
916 Library	122,376	136,092		
917 Law Library	7,000	7,000		
918 Federal Grants				
919 State Grants				
<b>TOTAL CULTURE &amp; RECREATION</b>	<b>412,418</b>	<b>653,392</b>	<b>202,649</b>	<b>405,000</b>

West Virginia State Auditor's Office  
Local Government Services

GRANT COUNTY, WEST VIRGINIA  
FISCAL YEAR JULY 1, 2023 - JUNE 30, 2024

	General Fund		Coal Severance Fund	
	General Budget	General Budget	Coal Budget	Coal Budget
	(Including Revisions) 2022 - 2023	2023 - 2024	(Including Revisions) 2022 - 2023	2023 - 2024
<b>Expenditures</b>				
<b>SOCIAL SERVICES #950-959</b>				
950 Social Services				
951 Human Resources				
952 Senior Citizens	13,000	13,000		
953 Public Transit			5,000	5,000
954 Federal Grants				
955 State Grants				
956 Homeless Shelter				
957 Family Court				
958 Community Council				
959 Cemeteries				
<b>TOTAL SOCIAL SERVICES</b>	13,000	13,000	5,000	5,000
<b>CAPITAL PROJECTS #960-999</b>				
960 General Government				
961 Public Safety				
962 Health & Sanitation				
963 Culture & Recreation				
964 Social Services				
965 Central Garage				
966 Geographic Information System (GIS)				
972 Federal Grants				
973 Federal Grants				
974 State Grants				
975 County Clerk				
976 Circuit Clerk				
977 Assessor				
978 Prosecuting Attorney				
979 Sheriff-Treasurer				
980 Sheriff-Law Enforcement	135,000	135,000		
981 Sheriff-Jail				
982 Data Processing				
983 Election - County Clerk				
984 Circuit Court				
985 Community Development				
986 County Commission				
987 Courthouse				
988 Other Buildings				
989 Extension Services				
990 Other Boards & Authorities				
991 Purchasing				

West Virginia State Auditor's Office  
Local Government Services

**GRANT COUNTY, WEST VIRGINIA  
FISCAL YEAR JULY 1, 2023 - JUNE 30, 2024**

	General Fund		Coal Severance Fund	
	General Budget (Including Revisions) 2022 - 2023	General Budget 2023 - 2024	Coal Budget (Including Revisions) 2022 - 2023	Coal Budget 2023 - 2024
<b>Expenditures</b>				
992 Communication Center				
993 Dog Warden				
994 Emergency Services				
995 Service of Process				
996 Ambulance			400,000	350,000
997 Water				
998 Parks & Recreation				
999 Streets and Highways				
<b>TOTAL CAPITAL OUTLAY</b>	135,000	135,000	400,000	350,000
<b>Total Expenditures</b>	9,449,589	8,816,388	1,435,149	1,450,500



**GRANT COUNTY, WEST VIRGINIA  
STATEMENT OF SALARIES OF ELECTED OFFICIALS  
FISCAL YEAR JULY 1, 2023 - JUNE 30, 2024**

County Classification:

3

FOR THE FISCAL YEAR JULY 1, 2023 - JUNE 30, 2024, ALL COUNTY OFFICIALS SHOULD BE COMPENSATED BASED ON THE COUNTY'S CLASSIFICATION AS OF: JULY 1,

Office	Elected Official	Signed request form for increase	Date Current Term Began	2023 - 2024 Salary	West Virginia Code Reference
<b>County Commissioners:</b>					
	Tyson K. Riggleman	Yes	January 1, 2021	43,909	§7-7-4
	Scotty W. Miley	Yes	January 1, 2019	43,909	
	Kevin P. Hagerty	Yes	January 1, 2023	43,909	
		Please select	January 1,	-	
		Please select	January 1,	-	
<b>County Clerk:</b>					
	Lora A. Bennett	Yes	January 1, 2023	65,863	§7-7-4
<b>Circuit Clerk</b>					
	Angela B. VanMeter	Yes	January 1, 2023	65,863	§7-7-4
<b>Assessor</b>					
	Jerry L. Ours	Yes	January 1, 2023	55,573	§7-7-4
	Agricultural Report			5,557	§7-7-6c
	Supplemental Salary			15,000	§7-7-6b
<b>Sheriff</b>					
	Brian W. Ours	Yes	January 1, 2021	55,573	§7-7-4
	Sheriff's Commission on Taxes			9,000	§11A-1-17
<b>Prosecuting Attorney</b>					
	John G. Ours	Yes - Full Time	January 1, 2021	113,590	§7-7-4
<b>* Is the Prosecuting Attorney Full Time?</b>					
					Yes

**W. Va. Code § 7-7-4 Salary Schedule for Counties Approved for Salary Increase effective 2022**

Class	County		County & Circuit Clerks	Sheriff	Assessor	Prosecuting Attorney	
	Commissioners	County				Assessor	Prosecuting Attorney
Class 1	45,535	68,302	68,302	56,793	56,793	119,011	119,011
Class 2	44,722	67,489	67,489	55,979	55,979	116,301	116,301
Class 3	43,909	65,863	65,863	55,573	55,573	113,590	113,590
Class 4	43,096	65,485	65,485	55,166	55,166	110,880	110,880
Class 5	42,282	65,050	65,050	54,760	54,760	108,170	108,170
Class 6	34,965	60,984	60,984	54,353	53,853	73,181	73,181
Class 7	34,151	60,171	60,171	53,946	53,446	69,928	69,928
Class 8	30,899	59,358	59,358	53,540	52,940	66,675	66,675
Class 9	30,085	58,544	58,544	53,133	52,533	61,797	61,797
Class 10	24,394	52,040	52,040	48,661	47,811	56,918	56,918

GRANT COUNTY, WEST VIRGINIA  
 STATEMENT OF SALARIES OF ELECTED OFFICIALS  
 FISCAL YEAR JULY 1, 2023 - JUNE 30, 2024

Class	W. Va. Code §7-7-3 County Classification		Class	Assessor's Supplemental
	Minimum Property Value	Maximum Property Value		
Class 1	2,000,000,000	No Limit	Class 1-5	15,000
Class 2	1,500,000,000	1,999,999,999	Class 6-7	10,000
Class 3	1,000,000,000	1,499,999,999	Class 8-9	9,000
Class 4	700,000,000	999,999,999	Class 10	6,500
Class 5	600,000,000	699,999,999		
Class 6	500,000,000	599,999,999		
Class 7	400,000,000	499,999,999		
Class 8	300,000,000	399,999,999		
Class 9	200,000,000	299,999,999		
Class 10		199,999,999		

**GRANT COUNTY, WEST VIRGINIA  
RECAP AND CERTIFICATION**

**FISCAL YEAR JULY 1, 2023 - JUNE 30, 2024**

Account Number	REVENUE RECAP	General Fund		Coal Severance Tax	
		Budgeted Revenues		Budgeted Revenues	
		2022 - 2023	2023 - 2024	2022 - 2023	2023 - 2024
280	299 Beginning Balance, July 1st	1,969,975	1,600,000	1,184,649	1,200,000
301	302 Taxes	5,378,775	5,792,388		
303	312 Other Taxes	214,100	265,200	250,000	250,000
317	319 Licenses & Permits	1,300	1,300		
322	325 Intergovernmental	640,822	50,000		
327	350 Charges for Services	720,500	469,500		
361	361 Fines				
362	362 Regional Jail Op. Partial Reimb.	17,000	15,000		
363	365 Interest	2,000	2,000	500	500
366	385 Miscellaneous	95,117	74,000		
388	399 Transfers	410,000	547,000		
	<b>Grand Totals - Revenues</b>	<b>9,449,589</b>	<b>8,816,388</b>	<b>1,435,149</b>	<b>1,450,500</b>

Account Number	EXPENDITURE RECAP	General Fund		Coal Severance Tax	
		Budgeted Expenditures		Budgeted Expenditures	
		2022 - 2023	2023 - 2024	2022 - 2023	2023 - 2024
401	699 General Government Expenditures	4,243,991	3,953,700	505,500	405,000
698	698 Transfers				
700	799 Public Safety Expenditures	4,523,430	3,926,546	322,000	285,500
800	899 Health & Sanitation Expenditures	121,750	134,750		
900	949 Culture & Recreation Expenditures	412,418	653,392	202,649	405,000
950	959 Social Services Expenditures	13,000	13,000	5,000	5,000
960	999 Capital Projects Expenditures	135,000	135,000	400,000	350,000
	<b>Grand Totals - Expenditures</b>	<b>9,449,589</b>	<b>8,816,388</b>	<b>1,435,149</b>	<b>1,450,500</b>

Budget Basis of Accounting:

Cash Basis

STATE OF WEST VIRGINIA  
COUNTY OF GRANT

I, Lora A. Bennett, CLERK OF THE COUNTY COMMISSION OF SAID COUNTY, DO HEREBY CERTIFY THAT THE FOREGOING ARE TRUE COPIES FROM THE RECORD OF ORDERS MADE AND ENTERED BY SAID COMMISSION ON THE 14th DAY OF MARCH 2023.

West Virginia State Auditor's Office  
Local Government Services

*Lora Bennett*

1 (Signature)

Budget Form  
Recap Certification

GRANT COUNTY, WEST VIRGINIA  
 058 FINANCIAL STABILIZATION / RAINY DAY FUND  
 FISCAL YEAR JULY 1, 2023 - JUNE 30, 2024

Account Number	REVENUES	Actual Amount	Budgeted Revenues
		6/30/2022	2023 - 2024
299	Unassigned Fund Balance	2,078,189	2,454,356
365	Interest Earned		2,000
366	Miscellaneous Revenue		
380	Contributions/Transfer from Other Entities		
388 001	Transfers From Other Funds		
398	Transfers From General Fund		
<b>058</b>	<b>Totals -Financial Stabilization / Rainy Day Fund Revenues</b>	<b>2,078,189</b>	<b>2,456,356</b>

Account Number	EXPENDITURES	Actual Amount	Estimated Budget
		6/30/2022	2023 - 2024
696	Transfers to General Fund		-
698	Transfers/Reimbursements		
699	Contingencies	2,078,189	2,456,356
	<b>Totals - Financial Stabilization / Rainy Day Expenditures</b>	<b>2,078,189</b>	<b>2,456,356</b>

Amount of Financial Stabilization Fund  
 Less: 30% of General County Fund

\$ 2,456,356  
 2,644,916

Amount over /under 30% of General Fund Budget  
 Financial Stabilization is within the allowed 30% of General Fund Budget

\$ (188,560)