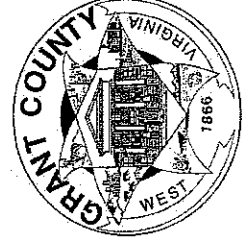


COUNTY COMMISSION OF GRANT COUNTY

5 Highland Avenue
Petersburg, WV 26847
Phone: (304) 257-4422
Fax: (304) 257-9645
Email: administrator@grantcountywv.org



COMMISSIONERS: TYSON K. RIGGLEMAN
SCOTT W. MILEY
KEVIN P. HAGERTY

ADMINISTRATOR: MICHELLE SITES

Special Meeting Agenda
Location: Courthouse Lower Level Conference Room
Friday, May 15, 2026 @ 9:00 am

- 1) Call to Order
- 2) Approval of the FY26-27 Budget.
- 3) Adjourn

GRANT COUNTY COMMISSION
PETERSBURG, WEST VIRGINIA 26847

GRANT COUNTY COMMISSION SPECIAL MEETING MINUTES

Date: May 15, 2026 Time: 9:00 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 9:00 a.m. Let the record show that Commissioner Miley was present by phone.

2) Approval of the FY 26-27 Budget

A motion was made to approve the budget.

MOTION: Hagerty / unanimously approved

3) Adjourn

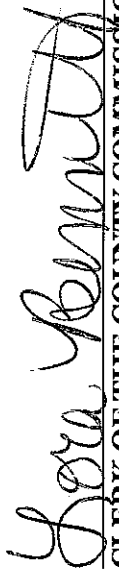
A motion was made to adjourn.

MOTION: Hagerty / unanimously approved

ATTEST:


PRESIDENT

05/26/26
DATE APPROVED


CLERK OF THE COUNTY COMMISSION

Grant

County Commission

CLASS: 3

TOTAL ASSESSED VALUE: 1,391,183,461

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: LGS@wvsa0.gov
Or can be mailed to:
West Virginia State Auditor's Office, Attn: Local Government Services
PO Box 1063, Clarksburg, West Virginia 26302
Phone: 627-2415 / Toll Free 1-877-982-9148

ROSTER

Grant County Commission

COUNTY

COMMISSION MEETS

Every 2nd and 4th Tuesday of each month

Mailing Address:

5 Highland Avenue

City, State Zip Code: Petersburg, WV 26847

Courthouse Hours

8:30 a.m. - 4:30 p.m.

PRESIDENT

Tyson K. Rigglesman

COMMISSIONER

Kevin P. Hagerly

COMMISSIONER

Scotty W. Miley

COMMISSIONER

PHONE 304 257-4422

PHONE 304 257-4422

PHONE 304 257-4422

COUNTY CLERK

Lora A. Bennett

CIRCUIT CLERK

Melanie Redman

ASSESSOR

Elizabeth Mallow

SHERIFF

Steve Wraichford, Jr.

PROSECUTING ATTY

John G. Ours

ADM. ASSISTANT

R. Michelle Sites

TAX OFFICE

Tamra Ketterman

PERSON TO CONTACT FOR BUDGET INFORMATION

Linda K. Hedrick	CFO	304 257-4550	304 257-4207	lhedrick@gmail.com
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ANY QUESTIONS ABOUT COMPLETING THESE FORMS SHOULD BE DIRECTED TO LOCAL GOVERNMENT SERVICES, WEST VIRGINIA STATE AUDITOR'S OFFICE, LGS@wvssa.gov OR TELEPHONE 627-2415 (TOLL FREE) 1-877-982-9148.

West Virginia State Auditor's Office
Local Government Services

Budget Form
Roster

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 2026.

	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)
Class I					
Personal Property					
Public Utility Property					
Total Class I					
Class II					
Real Estate	N/A	N/A	N/A	N/A	323,831,360
Personal Property	N/A	N/A	N/A	N/A	1,250,560
Total Class II					325,081,920
Class III					
Real Estate	N/A	N/A	N/A		67,509,440
Personal Property	N/A	N/A	N/A		164,722,436
Public Utility Property	N/A	N/A	N/A		671,195,389
Total Class III					903,427,265
Class IV					
Real Estate	N/A	N/A	N/A		28,626,150
Personal Property	N/A	N/A	N/A		22,713,507
Public Utility Property	N/A	N/A	N/A		4,712,467
Total Class IV					56,052,124
TOTAL FOR LEVYING BODY	N/A	N/A	1,391,183,461	N/A	1,284,561,309
Previous Year Total	N/A	N/A	N/A	N/A	1,332,134,948

West Virginia State Auditor's Office
Local Government Services

County Budget Form
Certificate of Valuation

Grant County Commission
SUPPLEMENTAL INFORMATION
FISCAL YEAR JULY 1, 2026 - JUNE 30, 2027

Percentage for Assessor's Valuation Fund.	0.50%
Percentage for Delinquencies and Exonerations.	2.50%
Percentage for Tax Discounts.	1.00%
Previous Year's Projected Revenue.	6,736,425
(Previous Years Projected Revenue from LAST YEAR'S "Levy page" tab: 'REGULAR CURRENT EXPENSE LEVY' Page, cell B31)	

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 2026.

	Column A	Column B	Column C	Column D
	Assessed Valuation For Tax Purposes (w/o Homestead & Exempt)	New Property and Back Tax Property (Excluding TIF)	TIF Tax Incremental Financing V alue	Assessed Valuation For Tax Purposes Minus New Property, Back Tax Property & TIF (Col A Minus Col B and C)
Class I				
Personal Property				
Public Utility Property				
Total Class I				
Class II				
Real Estate	N/A	N/A		317,163,200
Personal Property	N/A	N/A		1,250,560
Total Class II				318,413,760
Class III				
Real Estate	N/A	N/A		67,412,600
Personal Property	N/A	N/A		164,722,436
Public Utility Property	N/A	N/A		671,195,389
Total Class III				903,330,425
Class IV				
Real Estate	N/A	N/A		28,317,930
Personal Property	N/A	N/A		22,005,071
Public Utility Property	N/A	N/A		4,453,626
Total Class IV				54,776,627
TOTAL FOR LEVYING BODY				1,276,520,812
Previous Year Total	N/A	N/A	N/A	1,179,233,681

**GRANT COUNTY, WEST VIRGINIA
CALCULATING REDUCED LEVY RATE
2026 - 2027**

CLASS	ROLL BACK VALUE (Column D)	X	WEIGHTING	=	WEIGHTED ASSESSED VALUE
Class 1	\$	X	0.01	=	\$ 0
Class 2		<u>318,413,760</u>	X	=	<u>6,368,275</u>
Class 3		<u>903,330,425</u>	X	=	<u>36,133,217</u>
Class 4		<u>54,776,627</u>	X	=	<u>2,191,065</u>

Total All Classes	\$ 1,276,520,812	(Total WAV)	\$ 44,692,557
-------------------	------------------	-------------	---------------

Assessor's Valuation % per PVC:	0.50%	
Previous year's projecte	6,736,425	101.50%
		\$ 6,837,471

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
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Class 1 Rate	14.30	¢	X 4	=	57.20
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DO NOT USE RATES IN EXCESS OF 2 DECIMAL PLACES

Divide by the TOTAL WEIGHTED ASSESSED VALUE (TOTAL WAV) USE 4 DECIMAL POINTS HERE **0.1530**

BOOK 030 PAGE 0404

GRANT COUNTY, WEST VIRGINIA

LEVY PAGE

REGULAR CURRENT EXPENSE LEVY

2026 - 2027

Current Year	Column E			Taxes
	Certificate of Valuation	Levy		
Class I	Assessed Value for Tax Purposes	Rate/\$100		Levied
Personal Property	\$	14.30		\$
Public Utility				
Total Class I	\$			\$
Class II				
Real Estate	\$ 323,831,360	28.60		\$ 926,158
Personal Property	1,250,560			3,577
Total Class II	\$ 325,081,920			\$ 929,735
Class III				
Real Estate	\$ 67,509,440	57.20		\$ 386,154
Personal Property	164,722,436			942,212
Public Utility	671,195,389			3,839,238
Total Class III	\$ 903,427,265			\$ 5,167,604
Class IV				
Real Estate	\$ 28,626,150	57.20		\$ 163,742
Personal Property	22,713,507			129,921
Public Utility	4,712,467			26,955
Total Class IV	\$ 56,052,124			\$ 320,618
Total Value & Projected Revenue	\$ 1,284,561,309			\$ 6,417,957
Less Delinquencies, Exonerations & Uncollectable Taxes				
		2.50%		160,449
Less Tax Discounts				
		1.00%		62,575
Less Allowance for Tax Increment Financing - see worksheet				
(Subtracted from regular current expense taxes levied only)				
				
Total Projected Property Tax Collection				6,194,933
Less Assessor Valuation Fund				
(Subtracted from regular current expense taxes levied only)				
		0.50%		30,975
Net Amount to be Raised by Levy of Property Taxes				
For Budget Purposes (Transfer amount to Worksheet GCRRev - Account No. 301-01)				
			\$	6,163,958

Account Number	01 GENERAL FUND REVENUE SUMMARY	Budgeted Revenues	Budgeted Revenues
		(Including Revisions) 2025 - 2026	2026 - 2027
296	Restricted Fund Balance		
297	Committed Fund Balance		
298	Assigned Fund Balance		
299	Unassigned Fund Balance	2,390,797	1,800,000
301 01	Property Taxes - Current Expense (Page 3-Net)	6,469,822	6,163,958
301 02-05	Prior Year Taxes	45,000	45,000
301 06	Supplemental Taxes	15,000	20,000
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 (total of 1st and 4th levies entered)		
301 91	Property Taxes - Excess Levy (total of 2nd and 5th levies entered)		
301 92	Property Taxes - Excess Levy (total of 3rd and 6th levies entered)		
302	Tax Penalties, Interest & Publication Fees	45,000	45,000
303	Dog Taxes		
304	Property Transfer Tax	55,000	60,000
306	Gas and Oil Severance Tax	15,000	15,000
307	Horse and Dog Racing Tax		
308	Wine & Liquor Tax	200	250
309	Hotel Occupancy Tax	200,000	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	1,500	2,000
319	Miscellaneous Permits	400	400
322	Federal Grants	182,800	
323	State Grants		
324	Other Grants		
325	Federal Payment in Lieu of Taxes	50,000	50,000
327	Charges for Services	250,000	400,000
328	Magistrate Court Clerk		15,000
329	Sheriff's Service of Process	5,500	6,000
330	Sheriff's Earnings	3,000	3,000

GRANT COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2026 - JUNE 30, 2027

Account Number	01 GENERAL FUND REVENUE SUMMARY	Budgeted Revenues	Budgeted Revenues
		(Including Revisions) 2025 - 2026	2026 - 2027
331	County Clerk's Earnings	30,000	30,000
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)	20,000	20,000
351	Jail Fees		
361	Fines, Fees & Court Costs		
362	Regional Jail Operations Partial Reimbursement	10,000	10,000
365	Interest Earned	10,000	10,000
366	Miscellaneous Revenue	4,000	4,000
367	Sheriff's Commission	15,000	15,000
368	Confiscated Property		
369	Commissions		
370	Gaming Income	35,000	40,000
371	Recycling Programs		
372	Filing Fees		
373	Video Lottery	8,000	10,000
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		

Account Number	01 GENERAL FUND REVENUE SUMMARY	Budgeted Revenues (Including Revisions)	Budgeted Revenues
		2025 - 2026	2026 - 2027
381	Charges to Other Entities		
382	Refunds/Reimbursements (External Sources)	25,000	25,000
383	Parking		
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	35,000	35,000
395	Magistrate Court Reimbursements	3,000	3,000
396	Worthless Check Reimbursements		
397	Payroll Reimbursements	520,000	570,000
398	Transfers from Rainy Day Fund		150,000
399	Transfers Assessor's Valuation Fund		
01	Grand Totals -General Fund Revenues	10,456,019	9,759,608

Account Number	02 COAL SEVERANCE TAX FUND	Budgeted Revenues (including revisions) 2025 - 2026	Budgeted Revenues 2026 - 2027
298	Assigned Fund Balance	1,171,188	900,000
305	Coal Severance Tax	150,000	25,000
365	Interest Earned on Investment	2,000	1,000
382	Refunds/Reimbursements		
02	Grand Totals - Coal Severance Tax Fund Revenues	1,323,188	926,000

Expenditures	General Fund		Coal Severance Fund	
	General Budget (Including Revisions)	General Budget	Coal Budget (Including Revisions)	Coal Budget
	2025 - 2026	2026 - 2027	2025 - 2026	2026 - 2027
GENERAL GOVERNMENT #401 - 699				
401 County Commission	782,877	723,414	50,500	70,000
402 County Clerk	454,483	437,030		
403 Circuit Clerk	246,393	256,706		
404 Sheriff - Treasurer	300,053	312,997		
405 Prosecuting Attorney	377,491	382,018		
406 Assessor	218,162	196,400		
407 Assessor's Valuation Fund				
408 Statewide Computer Network	30,000	20,956		
409 Sheriff's Tax Processing				
410 County Surveyor				
411 Fiduciary Supervisor				
412 Agricultural Agent	90,930	98,430		
413 Elections - County Clerk	82,500	82,500		
415 Magistrate Court				
416 Circuit Court	8,650	9,150		
417 County Administrator				
418 Purchasing Department				
419 Personnel Office				
420 Custodial				
421 Civil Service				
422 Capital Planning				
423 Insurance Program (Self Insured)				
424 Courthouse	403,152	494,555	55,000	150,000
425 Other Buildings	514,029	543,346	250,000	150,000
426 Printing				
427 Microfilm				
428 Data Processing	28,000	28,000		
429 Regional Development Authority	8,491	8,491		
430 Community Development				
431 Economic Development				
432 Industrial Development	67,450	66,750		
433 Geographic Information Systems (GIS)				
434 Airports	10,000		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				

	General Fund		Coal Severance Fund	
	General Budget (Including Revisions) 2025 - 2026	General Budget 2026 - 2027	Coal Budget (Including Revisions) 2025 - 2026	Coal Budget 2026 - 2027
Expenditures				
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	65,800	120,800	171,188	250,000
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	251,001			
697 Contributions to Comms/Authorities	32,512	30,975		
698 Transfers/Reimbursements				
699 Contingencies - Not to Exceed 10% of Budget	437,600	1,087		
TOTAL GENERAL GOVERNMENT	4,572,074	3,976,105	531,688	625,000

GRANT COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2026 - JUNE 30, 2027

Expenditures	General Fund		Coal Severance Fund	
	General Budget (Including Revisions) 2025 - 2026	General Budget 2026 - 2027	Coal Budget (Including Revisions) 2025 - 2026	Coal Budget 2026 - 2027
PUBLIC SAFETY #700-799				
700 Sheriff - Law Enforcement	1,082,975	1,080,690		
701 Sheriff - Service of Process	175,700	149,345		
702 County Jail - Reimbursable J/C				
703 County Jail - Nonreimbursable J/C				
704 Regional Jail	351,550	351,550		
705 Home Confinement				
706 Concealed Weapons				
707 Investigative Services				
708 Police Special Duty	144,655	325,970		
709 Juvenile Detention Center				
710 Civil Defense				
711 Emergency Services	883,938	929,639		
712 Communication Center				
713 Fire Department			40,000	40,000
714 Fire Coordinator				
715 Ambulance Authority	2,207,880	1,883,541		
716 Dog Warden/Humane Society	20,000	20,000		
717 Central Garage				
718 Flood Control	70,155	70,155		
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				
TOTAL PUBLIC SAFETY	4,956,853	4,830,890	40,000	40,000
West Virginia State Auditor's Office Local Government Services	3		Budget Form Expenditures	

Expenditures	General Fund		Coal Severance Fund	
	General Budget (Including Revisions) 2025 - 2026	General Budget 2026 - 2027	Coal Budget (Including Revisions) 2025 - 2026	Coal Budget 2026 - 2027
HEALTH & SANITATION #800-899				
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	85,250	33,000		
810 Garbage Department				
811 Landfill/Incinerator				
812 Recycling Center				
813 Litter Control				
814 Federal Grants - H&S				
815 State Grants - H&S				
TOTAL HEALTH & SANITATION	165,250	113,000		
CULTURE & RECREATION #900-949				
900 Parks & Recreation	261,950	277,650	288,500	250,000
901 Swimming Pools				
902 4 - H Camp				
903 Arts & Humanities	45,900	98,771		
904 Museum Commission				
905 Fair Associations/Festivals				
906 Youth Camp				
907 Summer Youth Program				
908 Community Center	5,000	5,000		
909 Historical Commission	2,500	20,000		
910 Civic Promotion				
911 Visitor's Bureau	125,000	100,000		
912 Travel Council				
913 Beautification			108,000	6,000
914 Rails to Trails				
915 Hotel/Motel Promotion of Tourism				
916 Library	156,492	163,192		
917 Law Library	7,000	7,000		
918 Federal Grants				
919 State Grants				
TOTAL CULTURE & RECREATION	603,842	671,613	396,500	256,000
West Virginia State Auditor's Office Local Government Services	4		Budget Form Expenditures	

GRANT COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2026 - JUNE 30, 2027

Expenditures	General Fund		Coal Severance Fund	
	General Budget (Including Revisions) 2025 - 2026	General Budget 2026 - 2027	Coal Budget (Including Revisions) 2025 - 2026	Coal Budget 2026 - 2027
SOCIAL SERVICES #950 - 959				
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				
TOTAL SOCIAL SERVICES	13,000	13,000	5,000	5,000
CAPITAL PROJECTS #960-999				
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	145,000	155,000		
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

	General Fund		Coal Severance Fund	
	General Budget (Including Revisions) 2025 - 2026	General Budget 2026 - 2027	Coal Budget (Including Revisions) 2025 - 2026	Coal Budget 2026 - 2027
Expenditures				
992 Communication Center				
993 Dog Warden				
994 Emergency Services				
995 Service of Process				
996 Ambulance			350,000	
997 Water				
998 Parks & Recreation				
999 Streets and Highways				
TOTAL CAPITAL OUTLAY	145,000	155,000	350,000	
Total Expenditures	10,456,019	9,759,608	1,323,188	926,000

	General Fund		Coal Severance Fund	
	General Budget	General Budget	Coal Budget	Coal Budget
	(Including Revisions) 2025 - 2026	2026 - 2027	(Including Revisions) 2025 - 2026	2026 - 2027
Expenditures				

Amount of

Appropriation

2026 - 2027

Account

Number

PREMIUM TO PROSECUTING ATTORNEY INSTITUTE:

1401230

AUDIT COST / ALL FUNDS:

4,500

1401224

Gas & Oil Expenditures

General Government Expenditures
Public Safety Expenditures
Health & Sanitation Expenditures
Culture & Recreation Expenditures
Social Services Expenditures
Capital Projects Expenditures
Total

15,000

Gas & Oil total expenditures are tied to the total revenue budgeted. Money will be posted to the general government line unless it is government line posted in the other lines. Then the remaining balance will post to general government.

County Classification:

3

FOR THE FISCAL YEAR JULY 1, 2026 - JUNE 30, 2027, ALL COUNTY OFFICIALS SHOULD BE COMPENSATED BASED ON THE COUNTY'S CLASSIFICATION AS OF: JULY 1,

Office	Elected Official	Date Current Term Began	2026 - 2027 Salary	West Virginia Code Reference
County Commissioners:				
	Tyson K. Riggleman	January 1, 2021	43,909	§7-7-4
	Kevin P. Hagerty	January 1, 2023	43,909	
	Scotty W. Miley	January 1, 2025	43,909	
		January 1,	-	
		January 1,	-	
County Clerk:				
	Lora A. Bennett	January 1, 2023	65,863	§7-7-4
Circuit Clerk				
	Melanie Redman	January 1, 2023	65,863	§7-7-4
Assessor				
	Elizabeth Mallow	January 1, 2025	55,573	§7-7-4
	Agricultural Report		5,557	§7-7-6c
	Supplemental Salary		15,000	§7-7-6b
Sheriff				
	Steve Wrathford, Jr.	January 1, 2025	55,573	§7-7-4
	Sheriff's Commission on Taxes		15,000	§11A-1-17
Prosecuting Attorney				
	John G. Ours	Full Time	113,590	§7-7-4
* Is the Prosecuting Attorney Full Time?				Yes

W. Va. Code § 7-7-4 Salary Schedule for Counties Approved for Salary Increase effective 2022					
		County	County &		
Class	Commissioners	Circuit Clerks	Sheriff	Assessor	Prosecuting Attorney
Class 1	45,535	68,302	56,793	56,793	119,011
Class 2	44,722	67,489	55,979	55,979	116,301
Class 3	43,909	65,863	55,573	55,573	113,590
Class 4	43,096	65,485	55,166	55,166	110,880
Class 5	42,282	65,050	54,760	54,760	108,170
Class 6	34,965	60,984	54,353	53,853	73,181
Class 7	34,151	60,171	53,946	53,446	69,928
Class 8	30,899	59,358	53,540	52,940	66,675
Class 9	30,085	58,544	53,133	52,533	61,797
Class 10	24,394	52,040	48,661	47,811	56,918

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

FISCAL YEAR JULY 1, 2026 - JUNE 30, 2027

Account Number	REVENUE RECAP	General Fund		Coal Severance Tax	
		Budgeted Revenues		Budgeted Revenues	
		2025 - 2026	2026 - 2027	2025 - 2026	2026 - 2027
280	Beginning Balance, July 1st	2,390,797	1,800,000	1,171,188	900,000
301	Taxes	6,574,822	6,273,958		
303	Other Taxes	270,200	275,250	150,000	25,000
317	Licenses & Permits	1,900	2,400		
322	Intergovernmental	232,800	50,000		
327	Charges for Services	320,500	486,000		
361	Fines				
362	Regional Jail Op. Partial Reimb.	10,000	10,000		
363	Interest	10,000	10,000	2,000	1,000
366	Miscellaneous	87,000	94,000		
388	Transfers	558,000	758,000		
	Grand Totals - Revenues	10,456,019	9,759,608	1,323,188	926,000

Account Number	EXPENDITURE RECAP	General Fund		Coal Severance Tax	
		Budgeted Expenditures		Budgeted Expenditures	
		2025 - 2026	2026 - 2027	2025 - 2026	2026 - 2027
401	General Government Expenditures	4,572,074	3,976,105	531,688	625,000
698	Transfers				
700	Public Safety Expenditures	4,956,853	4,830,890	40,000	40,000
800	Health & Sanitation Expenditures	165,250	113,000		
900	Culture & Recreation Expenditures	603,842	671,613	396,500	256,000
950	Social Services Expenditures	13,000	13,000	5,000	5,000
960	Capital Projects Expenditures	145,000	155,000	350,000	
	Grand Totals - Expenditures	10,456,019	9,759,608	1,323,188	926,000

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 15th DAY OF MAY 2026.

West Virginia State Auditor's Office
Local Government Services

1 (Signature)

Budget Form
Recap Certification

Account Number	REVENUES	Actual Amount	Budgeted Revenues
		6/30/2025	2026 - 2027
299	Unassigned Fund Balance	2,992,473	3,075,211
365	Interest Earned		
366	Miscellaneous Revenue		
380	Contributions/Transfer from Other Entities		
388 001	Transfers From Other Funds		
398	Transfers From General Fund		
058	Totals -Financial Stabilization / Rainy Day Fund Revenues	2,992,473	3,075,211

Account Number	EXPENDITURES	Actual Amount	Estimated Budget
		6/30/2025	2026 - 2027
696	Transfers to General Fund		150,000
698	Transfers/Reimbursements		
699	Contingencies	2,992,473	2,925,211
	Totals - Financial Stabilization / Rainy Day Expenditures	2,992,473	3,075,211

Amount of Financial Stabilization Fund
Less: 50% of General County Fund

\$ 3,075,211
4,879,804

Amount over /under 50% of General Fund Budget
Financial Stabilization is within the allowed 50% of General Fund Budget

\$ (1,804,593)

[illegible]