

GRANT COUNTY COMMISSION
PETERSBURG, WEST VIRGINIA 26847

GRANT COUNTY COMMISSION SPECIAL MEETING MINUTES

Date: April 16, 2024 Time: 8:30 a.m. Location: Conference Room
Grant County Courthouse

Commissioners:

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

Michelle Sites, Administrator

1) Call to Order

President Miley called the special meeting to order at 8:30 a.m.
Let the records show that Commissioner Riggleman is present by phone.

2) Approval of the FY2024-2025 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: Hagerty/ unanimously approved

3) Adjourn

A Motion was made to adjourn.

MOTION: Hagerty/ unanimously approved

ATTEST:

Lera Bennett
CLERK OF THE COUNTY COMMISSION

Scotty Miley
PRESIDENT

April 23, 2024
DATE APPROVED

**GRANT COUNTY, WEST VIRGINIA
LEVY ORDER AND RATE SHEET
REGULAR CURRENT EXPENSE LEVY
2024 - 2025**

The following is a true copy from the record of orders entered by Grant County Commission on the 16th day of April, 2024.

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

Current Year Class I	Column E		Taxes Levied
	Certificate of Valuation Assessed Value for Tax Purposes	Levy Rate/\$100	
Personal Property	\$	14.300	\$
Public Utility	\$		\$
Total Class I			
Class II			
Real Estate	\$ 302,441,990	28.600	\$ 864,984
Personal Property	1,315,894		3,763
Total Class II	\$ 303,757,884		\$ 868,747
Class III			
Real Estate	\$ 80,402,240	57.200	\$ 459,901
Personal Property	205,543,086		1,175,706
Public Utility	558,572,963		3,195,037
Total Class III	\$ 844,518,289		\$ 4,830,644
Class IV			
Real Estate	\$ 27,259,430	57.200	\$ 155,924
Personal Property	22,374,958		127,985
Public Utility	4,317,226		24,695
Total Class IV	\$ 53,951,614		\$ 308,604
Total Value & Projected Revenue	\$ <u>1,202,227,787</u>		\$ <u>6,007,995</u>
Less Delinquencies, Exonerations & Uncollectable Taxes		2.00%	120,160
Less Tax Discounts		1.00%	58,878
Less Allowance for Tax Increment Financing - see worksheet (Subtracted from regular current expense taxes levied only)			
Total Projected Property Tax Collection			<u>5,828,957</u>
Less Assessor Valuation Fund (Subtracted from regular current expense taxes levied only)		2.00%	116,579
Net Amount to be Raised by Levy of Property Taxes For Budget Purposes			\$ <u>5,712,378</u>

Grant

County Commission

CLASS: 3

TOTAL ASSESSED VALUE: 1,302,908,571

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

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

Grant County Commission
 Mailing Address: 5 Highland Avenue
 City, State Zip Code: Petersburg, WV 26847
 Every 2nd & 4th Tuesday of each month
 Courthouse Hours
 8:30 a.m. to 4:30 p.m.

COMMISSION MEETS	COMMISSIONER	PHONE	ext.	FAX	E-MAIL
	SCOTTY W. MILEY	304 257-4422		304 257-9645	administrator@grantcountywv.org
	KEVIN P. HAGARTY	304 257-4422		304 257-9645	administrator@grantcountywv.org
	TYSON K. RIGGLEMAN	304 257-4422		304 257-9645	administrator@grantcountywv.org
		PHONE		FAX	E-MAIL
		PHONE		FAX	E-MAIL
		PHONE		FAX	E-MAIL
	LORA A. BENNETT	304 257-4550		304 257-4207	lbennett@grantcountywv.org
	MELANIE BIGGS	304 257-4555		304 257-2593	melanie.biggs@courts.wv.gov
	JERRY L. OURS	304 257-1050		304 257-4117	jours@assessor.state.wv.us
	BRIAN W. OURS	304 257-1818		304 257-2665	gcsher@sheriff.state.wv.us
	JOHN G. OURS	304 257-2323		304 257-4434	grantcountypa@gmail.com
	MICHELLE SITES	304 257-4422		304 257-9645	administrator@grantcountywv.org
	ELLEN MARIE LANTZ	304 257-1818		304 257-2665	gcsher@sheriff.state.wv.us

PERSON TO CONTACT FOR BUDGET INFORMATION

Name	Title	Phone	Fax	Email
Allisa L. Reel	CFO	304 257-4550	304 257-4207	alreel@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

COMMISSION MEETS

COMMISSIONER

COMMISSIONER

COMMISSIONER

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COMMISSIONER

West Virginia State Auditor's Office
 Local Government Services

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 2024.

	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	302,441,990
Personal Property	N/A	N/A	N/A	N/A	1,315,894
Total Class II					303,757,884
Class III					
Real Estate	N/A	N/A	N/A		80,402,240
Personal Property	N/A	N/A	N/A		205,543,086
Public Utility Property	N/A	N/A	N/A		558,572,963
Total Class III					844,518,289
Class IV					
Real Estate	N/A	N/A	N/A		27,259,430
Personal Property	N/A	N/A	N/A		22,374,958
Public Utility Property	N/A	N/A	N/A		4,317,226
Total Class IV					53,951,614
TOTAL FOR LEVYING BODY	N/A	N/A	1,302,908,571	N/A	1,202,227,787
Previous Year Total	N/A	N/A	N/A	N/A	1,193,445,868

West Virginia State Auditor's Office
Local Government Services

County Budget Form
Certificate of Valuation

**Grant County Commission
SUPPLEMENTAL INFORMATION
FISCAL YEAR JULY 1, 2024 - JUNE 30, 2025**

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..... 5,988,023

(Previous Years Projected Revenue from LAST YEAR'S "Levy page" tab: REGULAR CURRENT EXPENSE LEVY' Page, cell I31)

Grant County Commission **Grant**
 (Levying Body) 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 2024.

	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)
Class I				
Personal Property				
Public Utility Property				
Total Class I				
Class II				
Real Estate	N/A	N/A		299,026,730
Personal Property	N/A	N/A		1,315,894
Total Class II				300,342,624
Class III				
Real Estate	N/A	N/A		76,048,580
Personal Property	N/A	N/A		198,890,028
Public Utility Property	N/A	N/A		558,572,963
Total Class III				833,511,571
Class IV				
Real Estate	N/A	N/A		26,920,190
Personal Property	N/A	N/A		22,374,958
Public Utility Property	N/A	N/A		4,181,649
Total Class IV				53,476,797
TOTAL FOR LEVYING BODY				1,187,330,992
Previous Year Total	N/A	N/A	N/A	1,121,001,338

West Virginia State Auditor's Office
 Local Government Services

**GRANT COUNTY, WEST VIRGINIA
CALCULATING REDUCED LEVY RATE
2024 - 2025**

CLASS	ROLL BACK VALUE		X	WEIGHTING	=	WEIGHTED ASSESSED VALUE
	(Column D)					
Class 1	\$		X	0.01	=	\$ 0
Class 2		300,342,624	X	0.02	=	6,006,852
Class 3		833,511,571	X	0.04	=	33,340,463
Class 4		53,476,797	X	0.04	=	2,139,072
Total All Classes	\$	1,187,330,992		(Total WAV)		\$ 41,486,387

Assessor's Valuation % per PVC: 2.00%
 Previous year's projected \$ 5,988,023 % 103.00% \$ 6,167,664

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 = 28.60 **Class 2 Rate:**
Class 1 Rate 14.30 ¢ X 4 = 57.20 **Class 3 & 4 Rate:**

DO NOT USE RATES IN EXCESS OF 2 DECIMAL PLACES

Divide by the TOTAL WEIGHTED ASSESSED VALUE (TOTAL WAV) USE 4 DECIMAL POINTS HERE **0.1487**

**GRANT COUNTY, WEST VIRGINIA
LEVY PAGE
REGULAR CURRENT EXPENSE LEVY
2024 - 2025**

		Column E			
		Certificate of Valuation	Levy	Taxes	
Current Year	Class	Assessed Value for Tax Purposes	Rate/\$100	Levied	
	Class I				
	Personal Property	\$	14.30	\$	
	Public Utility				
	Total Class I	\$		\$	
	Class II				
	Real Estate	\$ 302,441,990	28.60	\$ 864,984	
	Personal Property	1,315,894		3,763	
	Total Class II	\$ 303,757,884		\$ 868,747	
	Class III				
	Real Estate	\$ 80,402,240	57.20	\$ 459,901	
	Personal Property	205,543,086		1,175,706	
	Public Utility	558,572,963		3,195,037	
	Total Class III	\$ 844,518,289		\$ 4,830,644	
	Class IV				
	Real Estate	\$ 27,259,430	57.20	\$ 155,924	
	Personal Property	22,374,958		127,985	
	Public Utility	4,317,226		24,695	
	Total Class IV	\$ 53,951,614		\$ 308,604	
	Total Value & Projected Revenue	\$ 1,202,227,787		\$ 6,007,995	
	Less Delinquencies, Exonerations & Uncollectable Taxes		2.00%	120,160	
	Less Tax Discounts		1.00%	58,878	
	Less Allowance for Tax Increment Financing - see worksheet (Subtracted from regular current expense taxes levied only)				
	Total Projected Property Tax Collection			5,828,957	
	Less Assessor Valuation Fund (Subtracted from regular current expense taxes levied only)		2.00%	116,579	
	Net Amount to be Raised by Levy of Property Taxes For Budget Purposes (Transfer amount to Worksheet GCRev - Account No. 301-01)			\$ 5,712,378	

GRANT COUNTY, WEST VIRGINIA
 FISCAL YEAR JULY 1, 2024 - JUNE 30, 2025

Account Number	01 GENERAL FUND REVENUE SUMMARY	Budgeted Revenues	Budgeted Revenues
		(Including Revisions) 2023 - 2024	2024 - 2025
295	Nonspendable Fund Balance		
296	Restricted Fund Balance		
297	Committed Fund Balance		
298	Assigned Fund Balance		
299	Unassigned Fund Balance		1,700,000
301 01	Property Taxes - Current Expense (Page 3-Net)	2,519,068	5,712,378
301 02-05	Prior Year Taxes	45,000	45,000
301 06	Supplemental Taxes		
301 07	Surplus	9,000	11,000
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	50,000	55,000
306	Gas and Oil Severance Tax	15,000	15,000
307	Horse and Dog Racing Tax		
308	Wine & Liquor Tax	200	200
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	900	1,500
319	Miscellaneous Permits	400	400
322	Federal Grants		
323	State Grants		
324	Other Grants		
325	Federal Payment in Lieu of Taxes	50,000	50,000
327	Charges for Services	400,000	300,000
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, 2024 - JUNE 30, 2025

Account Number	01 GENERAL FUND REVENUE SUMMARY	Budgeted Revenues	
		(Including Revisions) 2023 - 2024	2024 - 2025
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)	21,000	21,000
351	Jail Fees		
361	Fines, Fees & Court Costs		
362	Regional Jail Operations Partial Reimbursement	15,000	15,000
365	Interest Earned	2,000	2,000
366	Miscellaneous Revenue	10,832	3,000
367	Sheriff's Commission	9,000	9,000
368	Confiscated Property		
369	Commissions		
370	Gaming Income	30,000	35,000
371	Recycling Programs		
372	Filing Fees		
373	Video Lottery	7,000	8,000
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)	25,000	25,000
383	Parking		

GRANT COUNTY, WEST VIRGINIA
 FISCAL YEAR JULY 1, 2024 - JUNE 30, 2025

Account Number	01 GENERAL FUND REVENUE SUMMARY	Budgeted Revenues	Budgeted Revenues
		(Including Revisions) 2023 - 2024	2024 - 2025
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	65,000	35,000
395	Magistrate Court Reimbursements	3,000	3,000
396	Worthless Check Reimbursements		
397	Payroll Reimbursements	479,000	525,800
398	Transfers from Rainy Day Fund		
399	Transfers Assessor's Valuation Fund		
01	Grand Totals -General Fund Revenues	9,743,288	8,865,778

GRANT COUNTY, WEST VIRGINIA
 FISCAL YEAR JULY 1, 2024 - JUNE 30, 2025

Account Number	02 COAL SEVERANCE TAX FUND	Budgeted Revenues (including revisions) 2023 - 2024	Budgeted Revenues 2024 - 2025
298	Assigned Fund Balance	1,434,240	1,100,000
305	Coal Severance Tax	250,000	150,000
365	Interest Earned on Investment	500	500
382	Refunds/Reimbursements		
02	Grand Totals - Coal Severance Tax Fund Revenues	1,684,740	1,250,500

West Virginia State Auditor's Office
 Local Government Services

Budget Form
 Coal Revenue

**GRANT COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2024 - JUNE 30, 2025**

	General Fund		Coal Severance Fund	
	General Budget	General Budget	Coal Budget	Coal Budget
	(Including Revisions) 2023 - 2024	2024 - 2025	(Including Revisions) 2023 - 2024	2024 - 2025
Expenditures				
GENERAL GOVERNMENT 401 - 699				
401 County Commission	749,777	756,015	30,000	50,500
402 County Clerk	395,710	420,833		
403 Circuit Clerk	221,774	229,293		
404 Sheriff - Treasurer	293,054	345,654		
405 Prosecuting Attorney	299,631	349,591		
406 Assessor	246,403	227,545		
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	75,330	85,130		
413 Elections - County Clerk	76,000	80,500		
415 Magistrate Court				
416 Circuit Court	8,650	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	420,900	360,260		100,000
425 Other Buildings	601,899	491,572	250,000	200,000
426 Printing				
427 Microfilm				
428 Data Processing	27,000	28,000		
429 Regional Development Authority	9,180	8,491		
430 Community Development				
431 Economic Development				
432 Industrial Development	68,467	81,700		
433 Geographic Information Systems (GIS)				
434 Airports			25,000	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				

West Virginia State Auditor's Office
Local Government Services

GRANT COUNTY, WEST VIRGINIA
 FISCAL YEAR JULY 1, 2024 - JUNE 30, 2025

	General Fund		Coal Severance Fund	
	General Budget (Including Revisions) 2023 - 2024	General Budget 2024 - 2025	Coal Budget (Including Revisions) 2023 - 2024	Coal Budget 2024 - 2025
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	60,800	60,800	150,000	130,000
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 Fund	188,000			
697 Contributions to Comms/Authorities	116,192	116,579		
698 Transfers/Reimbursements				
699 Contingencies - Not to Exceed 10% of Budget	681,301	140,434		
TOTAL GENERAL GOVERNMENT	4,782,568	3,983,547	455,000	485,500

**GRANT COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2024 - JUNE 30, 2025**

Expenditures	General Fund		Coal Severance Fund	
	General Budget (Including Revisions) 2023 - 2024	General Budget 2024 - 2025	Coal Budget (Including Revisions) 2023 - 2024	Coal Budget 2024 - 2025
	PUBLIC SAFETY #700 - 799			
700 Sheriff - Law Enforcement	914,995	919,770		
701 Sheriff - Service of Process	49,300	61,000		
702 County Jail - Reimbursable J/C				
703 County Jail - Nonreimbursable J/C				
704 Regional Jail	400,775	351,550		
705 Home Confinement				
706 Concealed Weapons				
707 Investigative Services				
708 Police Special Duty	128,920	140,130		
709 Juvenile Detention Center				
710 Civil Defense				
711 Emergency Services	759,383	831,404		
712 Communication Center				
713 Fire Department			100,500	40,000
714 Fire Coordinator				
715 Ambulance Authority	1,626,100	1,598,080	200,000	
716 Dog Warden/Humane Society	30,000	51,600		
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				
TOTAL PUBLIC SAFETY	3,999,578	4,043,639	300,500	40,000

West Virginia State Auditor's Office
Local Government Services

GRANT COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2024 - JUNE 30, 2025

Expenditures	General Fund		Coal Severance Fund	
	General Budget (Including Revisions) 2023 - 2024	General Budget 2024 - 2025	Coal Budget (Including Revisions) 2023 - 2024	Coal Budget 2024 - 2025
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	54,750	51,750		
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	134,750	131,750		
CULTURE & RECREATION #900 - 949				
900 Parks & Recreation	303,300	232,150	269,240	250,000
901 Swimming Pools				
902 4 - H Camp				
903 Arts & Humanities	175,000	65,900		
904 Museum Commission				
905 Fair Associations/Festivals				
906 Youth Camp				
907 Summer Youth Program				
908 Community Center	4,500	5,000		
909 Historical Commission	2,500	2,500		
910 Civic Promotion				
911 Visitor's Bureau	100,000	100,000		
912 Travel Council				
913 Beautification				
914 Rails to Trails			305,000	170,000
915 Hotel/Motel Promotion of Tourism				
916 Library	136,092	146,292		
917 Law Library	7,000	7,000		
918 Federal Grants				
919 State Grants				
TOTAL CULTURE & RECREATION	728,392	558,842	574,240	420,000

West Virginia State Auditor's Office
Local Government Services

**GRANT COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2024 - JUNE 30, 2025**

	General Fund		Coal Severance Fund	
	General Budget (Including Revisions) 2023 - 2024	General Budget 2024 - 2025	Coal Budget (Including Revisions) 2023 - 2024	Coal Budget 2024 - 2025
Expenditures				
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	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, 2024 - JUNE 30, 2025

	General Fund		Coal Severance Fund	
	General Budget (Including Revisions) 2023 - 2024	General Budget 2024 - 2025	Coal Budget (Including Revisions) 2023 - 2024	Coal Budget 2024 - 2025
Expenditures				
992 Communication Center				
993 Dog Warden				
994 Emergency Services				
995 Service of Process				
996 Ambulance			350,000	300,000
997 Water				
998 Parks & Recreation				
999 Streets and Highways				
TOTAL CAPITAL OUTLAY	135,000	135,000	350,000	300,000
Total Expenditures	9,743,288	8,865,778	1,684,740	1,250,500

**GRANT COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2024 - JUNE 30, 2025**

Expenditures	General Fund		Coal Severance Fund	
	General Budget (Including Revisions) 2023 - 2024	General Budget 2024 - 2025	Coal Budget (Including Revisions) 2023 - 2024	Coal Budget 2024 - 2025

Amount of Appropriation 2024 - 2025	Account Number
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PREMIUM TO PROSECUTING ATTORNEY INSITUTE:

4,500 001-401-230

AUDIT COST / ALL FUNDS:

50,000 001-401-224

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 15,000 posted in the other lines. Then the remaining balance will post to general government.
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CHART FOR ACCOUNT #388 TRANSFERS FROM OTHER FUNDS

To provide this explanation information please see the 'Explanations' tab

CHART FOR ACCOUNT 380 CONTRIBUTIONS/TRANSFERS FROM OTHER ENTITIES

To provide this explanation information please see the 'Explanations' tab

GRANT COUNTY, WEST VIRGINIA BOOK 0029 PAGE 0527
 STATEMENT OF SALARIES OF ELECTED OFFICIALS
 FISCAL YEAR JULY 1, 2024 - JUNE 30, 2025

County Classification: _____

FOR THE FISCAL YEAR JULY 1, 2024 - JUNE 30, 2025, ALL COUNTY OFFICIALS SHOULD BE COMPENSATED BASED ON THE COUNTY'S CLASSIFICATION AS OF: JULY 1,

Office	Elected Official	Qualified (signed request form) for increase	Date Current Term Began	2024 - 2025 Salary	West Virginia Code Reference
County Commissioners:					
	Scotty W. Miley	Yes	January 1, 2019	43,909	§7-7-4
	Kevin P. Hagarty	Yes	January 1, 2023	43,909	
	Tyson K. Riggleman	Yes	January 1, 2021	43,909	
		Please select	January 1,	-	
		Please select	January 1,	-	
County Clerk:					
	Lora A. Bennett	Yes	January 1, 2023	65,863	§7-7-4
Circuit Clerk					
	Melanie Biggs	Yes	January 1, 2023	65,863	§7-7-4
Assessor					
	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
Sheriff					
	Brian W. Ours	Yes	January 1, 2021	55,573	§7-7-4
	Sheriff's Commission on Taxes			9,000	§11A-1-17
Prosecuting Attorney					
	John G. Ours	Yes - Full Time	January 1, 2021	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

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

GRANT COUNTY, WEST VIRGINIA
 STATEMENT OF SALARIES OF ELECTED OFFICIALS
 FISCAL YEAR JULY 1, 2024 - JUNE 30, 2025

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, 2024 - JUNE 30, 2025

Account Number	REVENUE RECAP	General Fund		Coal Severance Tax	
		Budgeted Revenues		Budgeted Revenues	
		2023 - 2024	2024 - 2025	2023 - 2024	2024 - 2025
280	299 Beginning Balance, July 1st	2,519,068	1,700,000	1,434,240	1,100,000
301	302 Taxes	5,792,388	5,813,378		
303	312 Other Taxes	265,200	270,200	250,000	150,000
317	319 Licenses & Permits	1,300	1,900		
322	325 Intergovernmental	50,000	50,000		
327	350 Charges for Services	469,500	369,500		
361	361 Fines				
362	362 Regional Jail Op. Partial Reimb.	15,000	15,000		
363	365 Interest	2,000	2,000	500	500
366	385 Miscellaneous	81,832	80,000		
388	399 Transfers	547,000	563,800		
	Grand Totals - Revenues	9,743,288	8,865,778	1,684,740	1,250,500


Account Number	EXPENDITURE RECAP	General Fund		Coal Severance Tax	
		Budgeted Expenditures		Budgeted Expenditures	
		2023 - 2024	2024 - 2025	2023 - 2024	2024 - 2025
401	699 General Government Expenditures	4,732,568	3,983,447	455,000	485,500
698	698 Transfers				
700	799 Public Safety Expenditures	3,999,578	4,043,739	300,500	40,000
800	899 Health & Sanitation Expenditures	134,750	131,750		
900	949 Culture & Recreation Expenditures	728,392	558,842	574,240	420,000
950	959 Social Services Expenditures	13,000	13,000	5,000	5,000
960	999 Capital Projects Expenditures	135,000	135,000	350,000	300,000
	Grand Totals - Expenditures	9,743,288	8,865,778	1,684,740	1,250,500

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 19th DAY OF MARCH 2024.



West Virginia State Auditor's Office
Local Government Services

1
(Signature)

Budget Form
Recap Certification

GRANT COUNTY, WEST VIRGINIA
 058 FINANCIAL STABILIZATION / RAINY DAY FUND
 FISCAL YEAR JULY 1, 2024 - JUNE 30, 2025

Account Number	REVENUES	Actual Amount	Budgeted Revenues
		6/30/2023	2024 - 2025
299	Unassigned Fund Balance	2,448,090	2,545,858
365	Interest Earned		96,000
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	2,448,090	2,641,858

Account Number	EXPENDITURES	Actual Amount	Estimated Budget
		6/30/2023	2024 - 2025
696	Transfers to General Fund		-
698	Transfers/Reimbursements		
699	Contingencies	2,448,090	2,641,858
	Totals - Financial Stabilization / Rainy Day Expenditures	2,448,090	2,641,858

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

\$ 2,641,858
 4,432,889

Amount over /under 50% of General Fund Budget

\$ (1,791,031)

Financial Stabilization is within the allowed 50% of General Fund Budget