

**NOTICE OF SPECIAL SESSION**

Notice is hereby given that the **PRESTON COUNTY COMMISSION** will conduct a Special Session on **Thursday, March 26, 2020**, beginning at **9:00 a. m.** in the County Commission Office, Kingwood, West Virginia, for the following:

**Call to order by President and Pledge of Allegiance.**

**Roll call of Commissioners.**

**Review of Bills.**

**Assessor's Office – Consideration and/or action**

Tax Correction List – Bucklew Felicia, Personal Property

County Court Split – None

**Recognition**

9:03 a.m. Preston County Health Department Update on COVID-19 Virus

**Approval of Minutes – March 3, 2020**

**Proceedings in Vacation – March 12, 2020 through March 18, 2020**

**Estate Settlements – August 23, 2019 thru March 13, 2020**

ESTATE NAME: KELLY JO BOLYARD

ESTATE NAME: LARRY A. MAYFIELD

ESTATE NAME: MATTHEW SCOTT MCDANIEL

ESTATE NAME: FRANK MORRIS

ESTATE NAME: PAULA E. POLAND

ESTATE NAME: WANDA JOYCE PYLES

**Estate Settlements - 10 days**

O.W. & Belle Ringer Memorial Fund

**Fiduciary Commissioner – None**

**Administrator's Report – Consideration and/or action**

A. 2020-2021 Budget - Tentative Approval

B. Policies and Procedure Regarding Covid-19 Virus

C. Update of location for pollworker training/early voting and Fee increase for use of precincts

C. Budget Revisions

D. Miscellaneous Correspondence

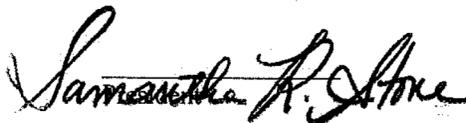
**Personnel Matters- Consideration and/or action**

**Legal Matters- Consideration and/or action**

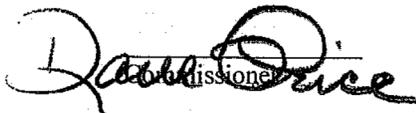
**Information**

A. Minutes – March 10, 2020

B. Miscellaneous Correspondence



3-24-2020  
Date

  
Commissioner

3-24-2020  
Date

**STATE OF WEST VIRGINIA, COUNTY OF PRESTON, Ss:**

The Preston County Commission met in Special Session at 9:00 a.m., March 26, 2020 in the County Commission Meeting Room.

The meeting was called to order by President Samantha Stone who invited those present to join in the Pledge of Allegiance.

President Stone then declared the following Commissioners present: Dave Price, Don Smith and Samantha Stone.

Also present was Kathy Mace, Interim Administrator, and Linda Huggins, County Clerk.

The following registered their attendance for the meeting:

William Armstrong, and V.J. Davis, Preston County Health Department Director.

The meeting was presented via live stream through the Preston County Commission Facebook page.

Commissioner Price moved to approve and pay the bills as they have been presented. Commissioner Smith seconded the motion. A roll call vote was taken with Commissioners Price, Smith and Stone voting yes. Motion carried.

Commissioner Price moved for the President to sign the Tax Correction List as presented by Kathy Mace for Assessor Connie Ervin. Commissioner Smith seconded the motion. A roll call vote was taken with Commissioner Price, Smith and Stone voting yes. Motion carried.

There were no Notice of Apportionments, Consolidation of Land or County Court Splits.

**Recognition of Scheduled Appointments**

**9:03 a.m. Preston County Health Department Update on COVID-19 Virus**

Commissioner Stone recognized V.J. Davis, P.C. Health Department Director, with an update on the COVID-19 Virus.

Mr. Davis had just recently put out a press release and said contrary to what the report on WV DHHR website says Preston County has a second positive case. He corrected that to say that Preston County does not have a second positive case. Preston County is still at one and to explain this he said the individual that was confirmed positive has a permanent address in Preston County, but they do not reside in Preston County. They reside in another county and are in the process of moving that number to that county.

The press release also gave some common-sense measures for the public to continue doing to stay safe such as staying home if you can, social distancing, wash hands, anything that can be done to prevent the spread of this virus.

A test site has been set up by Preston Memorial Hospital in the Kingwood Elementary parking lot all week. The site is open from 10:00 a.m. to 4:00 p.m. daily and may close early if there are no appointments scheduled.

Persons should call 304-329-7285 for a pre-screening before going to the site. The pre-screening process goes over some questions to determine if the person meets the criteria. The individual never gets out of their car. They roll down the window enough to do the proper sampling, roll the window up and leave. Samples are then sent to the lab.

Statewide he reported there are 51 positive cases in 16 counties. He noted that 18 of the 51 positive cases are in Morgantown, with 16 of those being at the nursing home.

He also said that the individual that tested positive in Preston County, that transmission did not happen in Preston County. The investigation revealed that the individual contracted the virus outside of Preston County. That person is under isolation and treatment at their home and all the family members in the house have also been quarantined for 14 days and have been very cooperative.

Commissioner Price thanked Mr. Davis for all he has been doing. The commissioner said Preston County owes him a virtual hug.

Commissioner Smith and Commissioner Price then asked Mr. Davis a few questions to clarify some things:

1. Q: What does a business do if an employee test positive or an employee's household member tests positive?  
A: If an individual is being tested, by meeting the criteria, and goes to the testing site they are given information to quarantine themselves until test results come back, for 14 days.
2. Q: How long do test results take?  
A: It depends on where the tests are sent. It can take 3 to 11 days and depends on the number of tests they are receiving at a given time.
3. Q: Does regular soap work just as well as anti-bacterial soap?  
A: Washing hands with any kind of soap and hot water for 20 seconds is effective.
4. Q: How many have been tested?  
A: Hard to say, they are not required to report unless there's a positive.

### **Approval of Minutes – March 3, 2020**

Commissioner Price made a motion to approve the minutes of March 3, 2020. Commissioner Smith seconded the motion. A roll call vote was taken with Commissioners Price, Smith and Stone voting yes. Motion carried.

### **Proceedings in Vacation -March 12, 2020 through March 18, 2020**

Under **NEW BUSINESS** Commissioner Price moved to dispense with the reading in open court of the proceedings of the Clerk of this Commission, had in vacation on, March 12, 2020 thru March 18, 2020

inclusive, and to approve and confirm the same as presented by the County Clerk, there having been no exception or objections filed thereto. (See attachment)

*United States of America*



*State of West Virginia*

*County of Preston, ss:*

**Clerk's Fiduciary Report**

**Estate from Thursday, March 12, 2020, through Wednesday, March 18, 2020**

The County Commission of Preston County this 26<sup>th</sup> day of March, 2020, proceeded to examine the report of the Clerk of the Commission of the Fiduciary and Probate matters had before her during the vacation of the Commission, and it appearing to the Commission that all of the proceedings had therefore ordered that the said report and matters thereto contained be and the same is hereby ratified and confirmed. Said report is in words and figures as follows, to-wit:

**On, Thursday, March 12, 2020, the following matters were disposed of in the presence of the Clerk:**

More than 30 days since the date of death or the surviving spouse or heir, upon a motion, **RONALD OPEL** was appointed and qualified as ADMINISTRATOR of the estate of **ESTHER OPEL**, deceased. Bond was \$10,000.00.

**On, Friday, March 13, 2020, the following matters were disposed of in the presence of the Clerk:**

The last will and testament of **TYRONE D. CASTEEL**, deceased, was proved by the affidavit of the attesting witnesses and the same was admitted to probate and record.

**WILLIAM DALE CASTEEL**, who was named in the last will and testament of **TYRONE D. CASTEEL**, deceased, as EXECUTOR thereof, qualified as such. No bond was required.

A duly copy of the last will and testament of **RICHARD LEE MILLER**, deceased, late a resident of Preston County, West Virginia, was admitted to record.

A duly copy of the last will and testament of **IANTHA MILLER**, deceased, late a resident of Preston County, West Virginia, was admitted to record.

The last will and testament of **MAXINE CORLEY SWECKER**, deceased, was proved by the affidavit of the attesting witnesses and the same was admitted to probate and record.

**LESLIE DYANN SWECKER**, who was named in the last will and testament of **MAXINE CORLEY SWECKER**, deceased, as EXECUTRIX thereof, qualified as such. No bond was required.

**On, Monday, March 16, 2020, the following matters were disposed of in the presence of the Clerk:**

A duly copy of the last will and testament of **CHARLENE F ROBY**, deceased, late a resident of Preston County, West Virginia, was admitted to record.

**On, Tuesday, March 17, 2020, the following matters were disposed of in the presence of the Clerk:**

The last will and testament of **DOUGLAS D. ALBRIGHT, AKA DOUG ALBRIGHT**, deceased, was proved by the affidavit of the attesting witnesses and the same was admitted to probate and record.

**JACKIE GARLETTS**, who was named in the last will and testament of **DOUGLAS D. ALBRIGHT, AKA DOUG ALBRIGHT**, deceased, as ADMINISTRATRIX CTA thereof, qualified as such. Bond was \$40,000.00.

More than 30 days since the date of death or the surviving spouse or heir, upon a motion, **STEVE DEBERRY** was appointed and qualified as ADMINISTRATOR of the estate of **JOANN DEBERRY**, deceased. Bond was \$2,000.00.

The last will and testament of **GEORGE HARVEY ADKINS**, deceased, was proved by the affidavit of the attesting witnesses and the same was admitted to probate and record.

**BARRY MILTON ADKINS**, who was named in the last will and testament of **GEORGE HARVEY ADKINS**, deceased, as EXECUTOR thereof, qualified as such. No bond was required.

Certification of Completion of Ancillary Administration of West Virginia Real Estate Without Appointment was filed for estate of **ELIZABETH ANN KOLWEY**.

Certification of Completion of Ancillary Administration of West Virginia Real Estate Without Appointment was filed for estate of **ROBIN SUE BENNETT**.

**On, Wednesday, March 18, 2020, the following matters were disposed of in the presence of the Clerk:**

The last will and testament of **JOHN SCOTT CRANE**, deceased, was proved by the affidavit of the attesting witnesses and the same was admitted to probate and record.

**JOSEPH ALLEN CRANE**, who was named in the last will and testament of **JOHN SCOTT CRANE**, deceased, as EXECUTOR thereof, qualified as such. No bond was required.

The last will and testament of **MILDRED R. BOGGS AKA ROSE MILDRED BOGGS**, deceased, was proved by the affidavit of the attesting witnesses and the same was admitted to probate and record.

**CLIFFORD R. CLARK**, who was named in the last will and testament of **MILDRED R. BOGGS AKA ROSE MILDRED BOGGS**, deceased, as EXECUTOR thereof, qualified as such. No bond was required.

Subscribed and sworn to before me on 03/19/2020

*Linda Huggins*

Linda Huggins  
Clerk of the Preston County Commission

By *Karen Kurilko*  
Karen Kurilko  
Deputy Clerk

Commissioner Smith seconded the motion. A roll call vote was taken with Commissioners Price, Smith and Stone voting yes. Motion carried.

**Estate Settlements – August 23, 2019 thru March 13, 2020**

Commissioner Price moved that the proceeding estate settlements and/or waivers thereof, having been filed for a period of ten (10) days prior to the commencements of this term and there being no exceptions or objections filed thereto, be approved and confirmed. (See attached.)

*United States of America*



*State of West Virginia*

*County of Preston, ss:*

***Settlement List***

Notice is hereby given that the following estate(s) have been submitted for settlement from 08/23/2019 thru 03/13/2020 in the Preston County Clerk's Office at 106 West Main Street, Suite 103, Kingwood, WV 26537-1131. For approval by the Preston County Commission on Thursday, March 26, 2020.

ESTATE NUMBER: **3538**  
ESTATE NAME: **KELLY JO BOLYARD**  
ADMINISTRATOR: RONALD BOLYARD  
SETTLEMENT: REPORT OF RECEIPTS, DISBURSEMENTS AND DISTRIBUTION; AFFIDAVIT  
FILED: 03/13/2020

ESTATE NUMBER: **3189**  
ESTATE NAME: **LARRY A. MAYFIELD**  
ADMINISTRATOR: CHAD MAYFIELD  
SETTLEMENT: AFFIDAVIT AND WIAVER OF FINAL SETTLEMENT  
FILED: 03/13/2020

ESTATE NUMBER: **2563**  
ESTATE NAME: **MATTHEW SCOTT MCDANIEL**  
ADMINISTRATRIX: CHERYL R. WILLIAMS  
SETTLEMENT: AFFIDAVIT AND WAIVER OF FINAL SETTLEMENT  
FILED: 03/11/2020

ESTATE NUMBER: **2431**  
ESTATE NAME: **FRANK MORRIS**  
ADMINISTRATOR DBN: JOYCE JENNINGS  
FIDUCIARY COMMISSIONER: DAVID P. BROWN  
P.O. BOX 516  
KINGWOOD, WV 26537-0516  
SETTLEMENT: REPORT ON CLAIMS  
FILED: 08/23/2019

ESTATE NUMBER: **3046**  
ESTATE NAME: **PAULA E. POLAND**  
EXECUTRIX SHARON F. JACKSON  
SETTLEMENT: REPORT OF RECEIPTS, DISBURSEMENTS AND DISTRIBUTION; AFFIDAVIT  
FILED: 03/12/2020

ESTATE NUMBER: **3223**  
ESTATE NAME: **WANDA JOYCE PYLES**  
EXECUTRIX: CRYSTAL JOYCE TURNER  
SETTLEMENT: AFFIDAVIT AND WAIVER OF FINAL SETTLEMENT  
FILED: 03/11/2020

Subscribed and sworn to before me on 03/20/2020

*Linda Huggins*

Linda Huggins  
Clerk of the Preston County Commission

By: *Karen Kutilko*  
Karen Kutilko  
Deputy Clerk

Commissioner Smith seconded the motion. A roll call vote was taken with Commissioners Price, Smith and Stone voting yes. Motion carried.

**Estate Settlements – 10 Days**

O.W. & Bell Ringer Memorial Fund

**MOTION FOR ESTATE SETTLEMENTS** – March 26, 2020  
(Retain one copy for minutes; return completed copy to Clerk with original settlements)

It was moved by Commissioner Smith that the following estate settlements and/or waivers thereof, having been filed for a period of (10) days prior to the commencement of this term and there being no exceptions or objections filed thereto (unless otherwise noted), be approved and confirmed.

**O.W. & Belle Ringer Memorial Fund**– 2019 Settlement – filed by Barbara Wiles, Trustee, Richard Spiker, Trustee, and Roger Lewis, MD, Trustee – filed on 03/10/2020, approved by Sheila K. Williams, Fiduciary Commissioner

Said motion was seconded by Commissioner Price.  
Discussion called for. Question called for. A roll call vote was taken with Commissioners Smith, Price and Stone voting yes. Motion carried.

**Fiduciary Commissioner – None**

**Old Business – Consideration and/or action**

**New Business – Consideration and/or action**

**Administrator’s Report – Consideration and/or action**

President Stone recognized Kathy Mace for the Administrators Report.

**A. 2020-2021 Budget-Tentative Approval**

Kathy Mace asked to move forward with a tentative approval of the 2020-2021 budget that has been provided.

Ms. Mace then asked Commission President Stone to give an overview of what the budget contains.

President Stone began by saying that the budget process is lengthy and difficult and thanked Commissioner Smith and Commissioner Price for their dedication in the process and also all the elected officials and mostly the County Administrator and the staff in the Commission Office that work diligently around the clock to bring this together to make sure that all the elected officials are funded. Thanks to everyone that had a hand in it.

She said that it is a difficult process in the way that things have been trending over the last few years with tax revenues, slightly declining year after year.

The general county budget is \$8,429,531 and Coal Severance is \$130,000. There is no increase in the levy rate.

She said the regional jail cost continues to be a huge ticket item and a burden for the county.

The budget does not contain a percentage raise for county employees, however, for the 2020-2021 budget they did adjust salaries with the current budget for maintenance, custodial, administration, and the animal shelter.

The 911 budget will also have salary adjustments. For the County Commission, salary adjustments were made to equalize the salaries due to an increase to a very limited staff and for the County Commission Administration, the budget for personnel went down.

This year will be the first year that the county will have a central garage budget, created to run the counties vehicle fleet to make it easier to track and easier to manage to determine if leasing vehicles is in the best interest of the taxpayers.

The 2020-2021 budget does not contain funds for additional vehicles for any departments.

It does include: New software to bring all departments an exchange for email addresses.

Special projects for constitutional offices:

- Funding to replace expired or soon to expire bullet proof vests for officers, process servers and utility officers
- Software for 911-IamResponding.com-benefits fire departments and ambulance squads in the county
- Computers for Secretaries at Sheriff's Office
- Funding for promotions for deputies
- Funding for VOCA Grant
- Funding for Software for the Prosecutors Office
- Funding for Contracted Services Forensic and Interview for Prosecutors Office
- Funding for Extraditions set aside for grant opportunities as they may arise
- Ambulance Squads-\$3,000.00/each
- Soil Conservation-\$3,000.00

The Hotel/Motel Tax is a restricted fund by State Code.

Mountaineer Country-50%

Preston County Parks & Recreation-33%

Beautification-12%

Arts, Tourism & Historic Sites-5%

Commissioner Smith made a motion to tentativley approve and sign the 2020-2021 budget. Commissioner Price seconded the motion. A roll call vote with Commissioners Smith, Price and Stone voting yes. Motion carried. (See attached.)

**Preston**

**County Commission**

CLASS: 1

TOTAL ASSESSED VALUE: 2,139,565,790

**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:  
West Virginia State Auditor's Office, Attn: Ora Ash  
200 West Main Street, Clarksburg, West Virginia 26301  
Phone: 627-2415 / Toll Free 1-877-982-9148

**ROSTER**

COUNTY	Preston County Commission		Mailing Address: 106 W Main St, Suite 202		
			City, State Zip Code: Kingwood, WV 26537		
COMMISSION MEETS	Every Tuesday 10:00 am (First Tuesday of month 5:30 pm)		Courthouse Hours	8:30-5:30 Mondays, 8:30-4:30 Tues-Fri	
PRESIDENT	Samantha Stone	PHONE 304-329-1805	ext.	FAX 304-329-3192	E-MAIL sstone@prestoncountywv.gov
COMMISSIONER	Joseph D Price	PHONE 304-329-1805	ext.	FAX 304-329-3192	E-MAIL dprice@prestoncountywv.gov
COMMISSIONER	Don Smith	PHONE 304-329-1805	ext.	FAX 304-329-3192	E-MAIL dsmith@prestoncountywv.gov
COMMISSIONER		PHONE	ext.	FAX	E-MAIL
COMMISSIONER		PHONE	ext.	FAX	E-MAIL
COUNTY CLERK	Linda C Huggins	PHONE 304-329-0070	ext.	FAX 304-329-0198	E-MAIL lhuggins@prestoncountywv.gov
CIRCUIT CLERK	Betsy Castle	PHONE 304-329-0047	ext.	FAX 304-329-1417	E-MAIL betsy.castle@courtsww.gov
ASSESSOR	Connie Ervin	PHONE 304-329-1220	ext.	FAX 304-329-1643	E-MAIL cervin@prestoncountywv.gov
SHERIFF	Dan Loughrie	PHONE 304-329-1611	ext.	FAX 304-329-2794	E-MAIL dloughrie@prestonsheriff.net
PROSECUTING ATTY	Melvin Snyder	PHONE 304-329-1885	ext.	FAX 304-329-0372	E-MAIL msnyder@prestoncountywv.gov
ADM. ASSISTANT	Kathy Mace	PHONE 304-329-1805	ext.	FAX 304-329-3192	E-MAIL kmace@prestoncountywv.gov
TAX OFFICE	Jennifer Lewis	PHONE 304-329-0165	ext.	FAX 304-329-3990	E-MAIL jlewis@prestoncountywv.gov

**PERSON TO CONTACT FOR BUDGET INFORMATION**

Mary Rodeheaver	Deputy Co Clerk/Bookkeeper	304-329-2458	3	304-329-0198	mrodeheaver@prestoncountywv.gov
Name	Title	Phone		Fax	Email

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.

**CERTIFICATE OF VALUATION**

**Preston County Commission**  
(Levying Body)

**Preston**  
(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 2020.

	<b>Column A</b> <b>Assessed Value</b> <b>Including Back Tax</b> <b>And New Property</b> <b>(Total)</b>	<b>Column B</b> <b>All Other</b> <b>Exempt Value</b> <b>(excluding P U)</b>	<b>Column C</b> <b>Gross Assessed</b> <b>(Col A Plus Col B)</b> <b>(County Classification</b> <b>Purpose Only)</b>	<b>Column D</b> <b>Homestead</b> <b>Exempt Value</b>	<b>Column E</b> <b>Assessed Valuation</b> <b>For Tax Purposes</b> <b>(w/o Homestead &amp; Exempt)</b> <b>(Col A Minus Col D)</b>
<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	759,427,410
Personal Property	N/A	N/A	N/A	N/A	9,591,473
<b>Total Class II</b>					769,018,883
<b>Class III</b>					
Real Estate	N/A	N/A	N/A		190,460,010
Personal Property	N/A	N/A	N/A		193,847,755
Public Utility Property	N/A	N/A	N/A		188,624,669
<b>Total Class III</b>					572,932,434
<b>Class IV</b>					
Real Estate	N/A	N/A	N/A		58,391,100
Personal Property	N/A	N/A	N/A		43,681,894
Public Utility Property	N/A	N/A	N/A		43,622,538
<b>Total Class IV</b>					145,695,532
<b>TOTAL FOR</b>					
<b>LEVYING BODY</b>	N/A	N/A	2,139,565,790	N/A	1,487,646,849
<b>Previous Year Tot</b>	N/A	N/A	N/A	N/A	1,461,835,982

**Preston County Commission**  
**SUPPLEMENTAL INFORMATION**  
**FISCAL YEAR JULY 1, 2020 - JUNE 30, 2021**

Percentage for Assessor's Valuation Fund. ....	2.00%
Percentage for Delinquencies and Exonerations. ....	7.00%
Percentage for Tax Discounts. ....	2.00%
Previous Year's Projected Revenue. ....	6,187,743

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

**ASSESSED VALUES FOR CALCULATING  
REDUCED (ROLLED BACK) LEVY RATES**

**Preston County Commission** (Levying Body) **Preston 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 2020.

	Column A Assessed Valuation For Tax Purposes (w/o Homestead & Exempt)	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		746,783,490
Personal Property	N/A	N/A		9,591,473
<b>Total Class II</b>				756,374,963
<b>Class III</b>				
Real Estate	N/A	N/A		189,700,970
Personal Property	N/A	N/A		191,557,880
Public Utility Property	N/A	N/A		182,832,304
<b>Total Class III</b>				564,091,154
<b>Class IV</b>				
Real Estate	N/A	N/A		57,737,400
Personal Property	N/A	N/A		40,285,578
Public Utility Property	N/A	N/A		37,831,921
<b>Total Class IV</b>				135,854,899
<b>TOTAL FOR LEVYING BODY</b>				1,456,321,016
Previous Year Total	N/A	N/A	N/A	1,438,971,913

West Virginia State Auditor's Office  
Local Government Services

County Budget Form  
Rollback Levy Rates

**PRESTON COUNTY, WEST VIRGINIA  
CALCULATING REDUCED LEVY RATE  
2020 - 2021**

CLASS	ROLL BACK VALUE (Column D)	X	WEIGHTING	=	WEIGHTED ASSESSED VALUE
Class 1	\$ _____	X	0.01	=	\$ _____
Class 2	756,374,963	X	0.02	=	15,127,499
Class 3	564,091,154	X	0.04	=	22,563,646
Class 4	135,854,899	X	0.04	=	5,434,196

**Total All Classes** \$ 1,456,321,016 (Total WAV) \$ 43,125,341

Assessor's Valuation % per PVC: 2.00%  
 Previous year's project: \$ 6,187,743 103.00% % \$ 6,373,375

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 0.1478

**PRESTON COUNTY, WEST VIRGINIA  
CALCULATING REDUCED LEVY RATE  
Maximum with Hearing  
2020 - 2021**

CLASS	ROLL BACK VALUE (Column D)	X	WEIGHTING	=	WEIGHTED ASSESSED VALUE
Class 1	\$ _____	X	0.01	=	\$ _____
Class 2	756,374,963	X	0.02	=	15,127,499
Class 3	564,091,154	X	0.04	=	22,563,646
Class 4	135,854,899	X	0.04	=	5,434,196
<b>Total All Classes</b>	<b>\$ 1,456,321,016</b>		<b>(Total WAV)</b>		<b>\$ 43,125,341</b>

Assessor's Valuation % per PVC: 2.00%  
 Previous year's projecte \$ 6,187,743 112.00% % \$ 6,930,272

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:

<b>Class 1 Rate</b>	<u>14.30</u>	¢	X	2	=	<b>Class 2 Rate:</b>	<span style="border: 1px solid black; padding: 2px;">28.60</span>
<b>Class 1 Rate</b>	<u>14.30</u>	¢	X	4	=	<b>Class 3 &amp; 4 Rate:</b>	<span style="border: 1px solid black; padding: 2px;">57.20</span>

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

Divide by the **TOTAL WEIGHTED ASSESSED VALUE (TOTAL WAV)** USE 4 DECIMAL POINTS HERE. 0.1607

**PRESTON COUNTY, WEST VIRGINIA  
LEVY PAGE  
REGULAR CURRENT EXPENSE LEVY  
2020 - 2021**

Current Year	Column E		Levy	Taxes
	Certificate of Valuation	Assessed Value for Tax Purposes		
<b>Class I</b>				
Personal Property	\$ _____		<span style="border: 1px solid black; padding: 2px;">14.30</span>	\$ _____
Public Utility	_____			_____
<b>Total Class I</b>	\$ _____			\$ _____
<b>Class II</b>				
Real Estate	\$ 759,427,410		<span style="border: 1px solid black; padding: 2px;">28.60</span>	\$ 2,171,962
Personal Property	9,591,473			27,432
<b>Total Class II</b>	\$ 769,018,883			\$ 2,199,394
<b>Class III</b>				
Real Estate	\$ 190,460,010		<span style="border: 1px solid black; padding: 2px;">57.20</span>	\$ 1,089,431
Personal Property	193,847,755			1,108,809
Public Utility	188,624,669			1,078,933
<b>Total Class III</b>	\$ 572,932,434			\$ 3,277,173
<b>Class IV</b>				
Real Estate	\$ 58,391,100		<span style="border: 1px solid black; padding: 2px;">57.20</span>	\$ 333,997
Personal Property	43,681,894			249,860
Public Utility	43,622,538			249,521
<b>Total Class IV</b>	\$ 145,695,532			\$ 833,378
<b>Total Value &amp; Projected Revenue</b>	<b>\$ 1,487,646,849</b>			<b>\$ 6,309,945</b>
Less Delinquencies, Exonerations & Uncollectable Taxes			7.00%	441,696
Less Tax Discounts			2.00%	117,365
Less Allowance for Tax Increment Financing - see worksheet (Subtracted from regular current expense taxes levied only)				
<b>Total Projected Property Tax Collection</b>				<b>5,750,884</b>
Less Assessor Valuation Fund (Subtracted from regular current expense taxes levied only)			2.00%	115,018
Net Amount to be Raised by Levy of Property Taxes For Budget Purposes (Transfer amount to Worksheet GCRV - Account No. 301-01)				<b>\$ 5,635,866</b>

**PRESTON COUNTY, WEST VIRGINIA  
ALLOWANCE FOR TAX INCREMENT FINANCING  
REGULAR CURRENT EXPENSE LEVY  
2020 - 2021**

	<b>Column C Roll Back Value Form</b>	<b>Levy Rate/\$100</b>	<b>Taxes Levied</b>
<b>Current Year</b>			
<b>Class I</b>			
Personal Property	\$ _____	14.30	\$ _____
Public Utility	\$ _____		\$ _____
<b>Total Class I</b>	\$ _____		\$ _____
<b>Class II</b>			
Real Estate	\$ _____	28.60	\$ _____
Personal Property	\$ _____		\$ _____
<b>Total Class II</b>	\$ _____		\$ _____
<b>Class III</b>			
Real Estate	\$ _____	57.20	\$ _____
Personal Property	\$ _____		\$ _____
Public Utility	\$ _____		\$ _____
<b>Total Class III</b>	\$ _____		\$ _____
<b>Class IV</b>			
Real Estate	\$ _____	57.20	\$ _____
Personal Property	\$ _____		\$ _____
Public Utility	\$ _____		\$ _____
<b>Total Class IV</b>	\$ _____		\$ _____
<b>Total Value &amp; Projected Revenue</b>	\$ _____	<b>(Gross)</b>	\$ _____
Less Delinquencies, Exonerations & Uncollectable Taxes		7.00% .....	_____
Less Tax Discounts		2.00% .....	_____
<b>Allowance For Tax Increment Financing</b>			_____
<b>(Use this amount above for Tax Increment Financing)</b>			_____

**PRESTON COUNTY, WEST VIRGINIA  
EXCESS LEVY PAGE  
FIRE LEVY  
2020 - 2021**

	<b>Column E Certificate of Valuation Assessed Value for Tax Purposes</b>	<b>Levy Rate/\$100</b>	<b>Taxes Levied</b>
<b>Current Year</b>			
<b>Class I</b>			
Personal Property	\$ _____	1.18	\$ _____ 0
Public Utility	\$ _____		\$ _____ 0
<b>Total Class I</b>	\$ _____		\$ _____ 0
<b>Class II</b>			
Real Estate	\$ 759,427,410	2.36	\$ 179,225
Personal Property	9,591,473		2,264
<b>Total Class II</b>	\$ 769,018,883		\$ 181,489
<b>Class III</b>			
Real Estate	\$ 190,460,010	4.72	\$ 89,897
Personal Property	193,847,755		91,496
Public Utility	188,624,669		89,031
<b>Total Class III</b>	\$ 572,932,434		\$ 270,424
<b>Class IV</b>			
Real Estate	\$ 58,391,100	4.72	\$ 27,561
Personal Property	43,681,894		20,618
Public Utility	43,622,538		20,590
<b>Total Class IV</b>	\$ 145,695,532		\$ 68,769
<b>Total Value &amp; Projected Revenue</b>	\$ 1,487,646,849		\$ 520,682
Less Delinquencies, Exonerations & Uncollectable Taxes		7.00% .....	36,448
Less Tax Discounts		2.00% .....	9,685
<b>Net Amount to be Raised by Levy For Budget Purposes:</b>			<b>474,549</b>

Included in the General Fund "Yes or No"

EXCESS LEVY REPORTED ON GENERAL FUND REVENUE SUMMARY  
PAGE IN ACCOUNT # 301-90:

No

\$ \_\_\_\_\_

**PRESTON COUNTY, WEST VIRGINIA  
FISCAL YEAR JULY 1, 2020 - JUNE 30, 2021**

Account Number	01 GENERAL FUND REVENUE SUMMARY	Budgeted Revenues	Budgeted Revenues
		(Including Revisions) 2019 - 2020	2020 - 2021
295	Nonspendable Fund Balance		
296	Restricted Fund Balance		
297	Committed Fund Balance		
298	Assigned Fund Balance		
299	Unassigned Fund Balance		
301	01 Property Taxes - Current Expense (Page 3-Net)	1,583,031	1,450,000
301	02-05 Prior Year Taxes	5,645,573	5,635,866
301	06 Supplemental Taxes	250,000	200,000
301	07 Surplus	30,000	30,000
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 (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	200,000	200,000
303	Dog Taxes	21,000	21,000
304	Property Transfer Tax	150,000	202,000
306	Gas and Oil Severance Tax	50,000	50,000
307	Horse and Dog Racing Tax		
308	Wine & Liquor Tax	2,000	5,000
309	Hotel Occupancy Tax	90,000	90,000
310	Waste Coal Producing Counties		
311	Payment in Lieu of Taxes		
312	Synthetic Fuel Tax		
313	Miscellaneous Energy Tax (Coal Bed Methane)	4,500	4,000
317	Licenses		
318	Building Permits		
319	Miscellaneous Permits	165	165
322	Federal Grants	143,171	
323	State Grants	109,000	
324	Other Grants		
325	Federal Payment in Lieu of Taxes	9,000	9,000
327	Charges for Services		
328	Magistrate Court Clerk		
329	Sheriff's Service of Process	10,000	10,000
330	Sheriff's Earnings	1,000	1,000
331	County Clerk's Earnings	90,000	85,000

**PRESTON COUNTY, WEST VIRGINIA  
FISCAL YEAR JULY 1, 2020 - JUNE 30, 2021**

Account Number	02 COAL SEVERANCE TAX FUND	Budgeted Revenues	Budgeted Revenues
		2019 - 2020	2020 - 2021
298	Assigned Fund Balance	101,361	70,000
305	Coal Severance Tax	55,000	60,000
365	Interest Earned on Investment		
382	Refunds/Reimbursements		
<b>02</b>	<b>Grand Totals - Coal Severance Tax Fund Revenues</b>	<b>156,361</b>	<b>130,000</b>

**PRESTON COUNTY, WEST VIRGINIA  
FISCAL YEAR JULY 1, 2020 - JUNE 30, 2021**

Expenditures	General Fund		Coal Severance Fund	
	General Budget	General Budget	Coal Budget	Coal Budget
	(Including Revisions) 2019 - 2020	2020 - 2021	(Including Revisions) 2019 - 2020	2020 - 2021
<b>GENERAL GOVERNMENT #401 - 699</b>				
401 County Commission	1,795,847	1,667,339	31,361	
402 County Clerk	513,545	514,387		
403 Circuit Clerk	274,343	273,093		
404 Sheriff - Treasurer	342,825	348,969		
405 Prosecuting Attorney	552,544	551,475		
406 Assessor	418,123	422,717		
407 Assessor's Valuation Fund				
408 Statewide Computer Network	57,823	46,000		
409 Sheriff's Tax Processing				
410 County Surveyor				
411 Fiduciary Supervisor				
412 Agricultural Agent	94,567	94,567		
413 Elections - County Clerk	98,668	114,723		
415 Magistrate Court	2,000	500		
416 Circuit Court	6,000	2,500		
417 County Administrator				
418 Purchasing Department				
419 Personnel Office				
420 Custodial	439,610	507,199		
421 Civil Service				
422 Capital Planning				
423 Insurance Program (Self Insured)				
424 Courthouse				
425 Other Buildings				
426 Printing				
427 Microfilm				
428 Data Processing	119,980	127,906		
429 Regional Development Authority	8,715	8,715		
430 Community Development				
431 Economic Development	22,700			
432 Industrial Development				
433 Geographic Information Systems (GIS)				
434 Airports				
435 Public Works Department				
436 Rehabilitation of Property				
437 Acquisition of Property				
438 Building Inspection				
439 Planning & Zoning				
440 Engineering				

**PRESTON COUNTY, WEST VIRGINIA  
FISCAL YEAR JULY 1, 2020 - JUNE 30, 2021**

Expenditures	General Fund		Coal Severance Fund	
	General Budget	General Budget	Coal Budget	Coal Budget
	(Including Revisions) 2019 - 2020	2020 - 2021	(Including Revisions) 2019 - 2020	2020 - 2021
441 Housing Authority				
442 Federal Grants	62,089			
443 State Grants	27,589			
444 Other Grants				
445 Litigation Reserve	30,000	35,000		
446 Parking				
447 Finance Department				
448 Courthouse Annex				
449 Worthless Check				
450 Farm Preservation Program				
451 Zoning Board				
452 Teen Court				
460 County Clerk Operations	27,358	27,358		
696 Transfer to Financial Stabilization Fund				
697 Contributions to Comms/Authorities				
698 Transfers/Reimbursements				
699 Contingencies - Not to Exceed 10% of Budget	290,668	159,529		
<b>TOTAL GENERAL GOVERNMENT</b>	<b>5,184,994</b>	<b>4,901,977</b>	<b>31,361</b>	

**PRESTON COUNTY, WEST VIRGINIA  
FISCAL YEAR JULY 1, 2020 - JUNE 30, 2021**

Expenditures	General Fund		Coal Severance Fund	
	General Budget	General Budget	Coal Budget	Coal Budget
	(Including Revisions) 2019 - 2020	2020 - 2021	(Including Revisions) 2019 - 2020	2020 - 2021
<b>PUBLIC SAFETY #700 - 799</b>				
700 Sheriff - Law Enforcement	1,634,859	1,476,593		
701 Sheriff - Service of Process	33,218	30,365		
702 County Jail - Reimbursable J/C				
703 County Jail - Nonreimbursable J/C				
704 Regional Jail	700,000	750,000	125,000	130,000
705 Home Confinement				
706 Concealed Weapons				
707 Investigative Services				
708 Police Special Duty	8,725			
709 Juvenile Detention Center				
710 Civil Defense				
711 Emergency Services	217,983	214,922		
712 Communication Center	72,705			
713 Fire Department	27,000			
714 Fire Coordinator				
715 Ambulance Authority	21,000	21,000		
716 Dog Warden/Humane Society	197,808	188,404		
717 Central Garage		220,649		
718 Flood Control				
719 Watershed Project				
720 Dams & Dredging				
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	241,447	238,067		
731 Community Based Corrections Program	183,121			
732 Rapid Response				
733 Mapping and Addressing				
734 Local Emergency Planning Commission				
735 Project Lifesaver				
736 K-9	20,600	20,600		
737 Public Safety Grant				
<b>TOTAL PUBLIC SAFETY</b>	<b>3,358,466</b>	<b>3,160,600</b>	<b>125,000</b>	<b>130,000</b>

West Virginia State Auditor's Office  
Local Government Services

**PRESTON COUNTY, WEST VIRGINIA  
FISCAL YEAR JULY 1, 2020 - JUNE 30, 2021**

Expenditures	General Fund		Coal Severance Fund	
	General Budget	General Budget	Coal Budget	Coal Budget
	(Including Revisions) 2019 - 2020	2020 - 2021	(Including Revisions) 2019 - 2020	2020 - 2021
<b>HEALTH &amp; SANITATION #800 - 899</b>				
800 Local Health Department	23,057			
801 Mental Health	6,000	3,000		
802 Other Health Programs				
803 Hospital				
804 Dental Clinic				
805 Vital Statistics				
806 Sewer				
807 Storm Sewer				
808 Solid Waste Authority				
809 Water				
810 Garbage Department				
811 Landfill/Incinerator				
812 Recycling Center				
813 Litter Control	46,577	43,077		
814 Federal Grants - H&S				
815 State Grants - H&S				
<b>TOTAL HEALTH &amp; SANITATION</b>	<b>75,634</b>	<b>46,077</b>		
<b>CULTURE &amp; RECREATION #900 - 949</b>				
900 Parks & Recreation	30,000	29,700		
901 Swimming Pools				
902 4 - H Camp				
903 Arts & Humanities	33,320	4,500		
904 Museum Commission				
905 Fair Associations/Festivals				
906 Youth Camp				
907 Summer Youth Program				
908 Community Center				
909 Historical Commission				
910 Civic Promotion				
911 Visitor's Bureau	45,000	45,000		
912 Travel Council				
913 Beautification	21,612	10,800		
914 Rails to Trails				
915 Hotel/Motel Promotion of Tourism				
916 Library				
917 Law Library				
918 Federal Grants				
919 State Grants				
<b>TOTAL CULTURE &amp; RECREATION</b>	<b>129,932</b>	<b>90,000</b>		

West Virginia State Auditor's Office  
Local Government Services

**PRESTON COUNTY, WEST VIRGINIA  
FISCAL YEAR JULY 1, 2020 - JUNE 30, 2021**

Expenditures	General Fund		Coal Severance Fund	
	General Budget	General Budget	Coal Budget	Coal Budget
	(Including Revisions) 2019 - 2020	2020 - 2021	(Including Revisions) 2019 - 2020	2020 - 2021
<b>SOCIAL SERVICES #950 - 959</b>				
950 Social Services				
951 Human Resources				
952 Senior Citizens				
953 Public Transit				
954 Federal Grants				
955 State Grants				
956 Homeless Shelter				
957 Family Court				
958 Community Council				
959 Cemeteries				
<b>TOTAL SOCIAL SERVICES</b>				
<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				
981 Sheriff-Jail				
982 Data Processing				
983 Election - County Clerk	91,567	91,567		
984 Circuit Court				
985 Community Development				
986 County Commission	130,008	139,310		
987 Courthouse				
988 Other Buildings				
989 Extension Services				
990 Other Boards & Authorities				
991 Purchasing				

West Virginia State Auditor's Office  
Local Government Services

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Budget Form  
Expenditures

**PRESTON COUNTY, WEST VIRGINIA  
FISCAL YEAR JULY 1, 2020 - JUNE 30, 2021**

Expenditures	General Fund		Coal Severance Fund	
	General Budget	General Budget	Coal Budget	Coal Budget
	(Including Revisions) 2019 - 2020	2020 - 2021	(Including Revisions) 2019 - 2020	2020 - 2021
992 Communication Center				
993 Dog Warden				
994 Emergency Services	11,601			
995 Service of Process				
996 Ambulance				
997 Water				
998 Parks & Recreation				
999 Streets and Highways				
<b>TOTAL CAPITAL OUTLAY</b>	233,176	230,877		
<b>Total Expenditures</b>	8,982,202	8,429,531	156,361	130,000

West Virginia State Auditor's Office  
Local Government Services

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Budget Form  
Expenditures

**PRESTON COUNTY, WEST VIRGINIA  
STATEMENT OF SALARIES OF ELECTED OFFICIALS  
FISCAL YEAR JULY 1, 2020 - JUNE 30, 2021**

County Classification:

1

FOR THE FISCAL YEAR JULY 1, 2020 - JUNE 30, 2021, ALL COUNTY OFFICIALS SHOULD BE COMPENSATED BASED ON THE COUNTY'S CLASSIFICATION AS OF: JULY 1,

Office	Elected Official	Date Current Term Began	2020 - 2021 Salary	West Virginia Code Reference
<b>County Commissioners:</b>				
	Samantha Stone	January 1,	41,395	§7-7-4
	Joseph D Price	January 1,	41,395	
	Don Smith	January 1,	41,395	
		January 1,	-	
		January 1,	-	
<b>County Clerk:</b>				
	Linda C Huggins	January 1,	62,093	§7-7-4
<b>Circuit Clerk</b>				
	Betsy Castle	January 1,	62,093	§7-7-4
<b>Assessor</b>				
	Connie Ervin	January 1,	50,266	§7-7-4
	Agricultural Report		5,027	§7-7-6c
	Supplemental Salary		15,000	§7-7-6b
<b>Sheriff</b>				
	Dan Loughrie	January 1,	50,266	§7-7-4
	Sheriff's Commission on Taxes		15,000	§11A-1-17
<b>Prosecuting Attorney</b>				
	Melvin Snyder	January 1,	108,192	§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				
Class	County Commissioners	County & Circuit Clerks	Assessor & Sheriff	Prosecuting Attorney
Class 1	41,395	62,093	50,266	108,192
Class 2	40,656	61,354	49,526	105,728
Class 3	39,917	59,875	49,157	103,264
Class 4	39,178	59,532	48,787	100,800
Class 5	38,438	59,136	48,418	98,336
Class 6	31,786	55,440	48,048	66,528
Class 7	31,046	54,701	47,678	63,571
Class 8	28,090	53,962	47,309	60,614
Class 9	27,350	53,222	46,939	56,179
Class 10	22,176	47,309	42,874	51,744

**PRESTON COUNTY, WEST VIRGINIA  
STATEMENT OF SALARIES OF ELECTED OFFICIALS  
FISCAL YEAR JULY 1, 2020 - JUNE 30, 2021**

W.Va. Code §7-7-3 County Classification			Class	Assessor's Supplemental
Class	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		

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

**FISCAL YEAR JULY 1, 2020 - JUNE 30, 2021**

Account Number	REVENUE RECAP	General Fund		Coal Severance Tax	
		Budgeted Revenues		Budgeted Revenues	
		2019 - 2020	2020 - 2021	2019 - 2020	2020 - 2021
280 299	Beginning Balance, July 1st	1,583,031	1,450,000	101,361	70,000
301 302	Taxes	6,125,573	6,065,866		
303 312	Other Taxes	317,500	372,000	55,000	60,000
317 319	Licenses & Permits	165	165		
322 325	Intergovernmental	261,171	9,000		
327 350	Charges for Services	220,500	218,500		
361 361	Fines				
362 362	Regional Jail Op. Partial Reimb.	35,000	35,000		
363 365	Interest	20,000	25,000		
366 385	Miscellaneous	202,741	148,000		
388 399	Transfers	216,521	106,000		
	<b>Grand Totals - Revenues</b>	<b>8,982,202</b>	<b>8,429,531</b>	<b>156,361</b>	<b>130,000</b>

Account Number	EXPENDITURE RECAP	General Fund		Coal Severance Tax	
		Budgeted Expenditures		Budgeted Expenditures	
		2019 - 2020	2020 - 2021	2019 - 2020	2020 - 2021
401 699	General Government Expenditures	5,184,994	4,901,977	31,361	
698 698	Transfers				
700 799	Public Safety Expenditures	3,358,466	3,160,600	125,000	130,000
800 899	Health & Sanitation Expenditures	75,634	46,077		
900 949	Culture & Recreation Expenditures	129,932	90,000		
950 959	Social Services Expenditures				
960 999	Capital Projects Expenditures	233,176	230,877		
	<b>Grand Totals - Expenditures</b>	<b>8,982,202</b>	<b>8,429,531</b>	<b>156,361</b>	<b>130,000</b>

Budget Basis of Accounting:

Cash Basis

STATE OF WEST VIRGINIA  
PRESTON COUNTY, WEST VIRGINIA, WEST VIRGINIA

I, Linda C Huggins, 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 26th DAY OF MARCH 2020.

West Virginia State Auditor's Office  
Local Government Services

  
(Signature)

Budget Form  
Recap Certification

**B. Policies and Procedures Regarding Covid-19-Virus**

Kathy Mace spoke of some of the things being done in County Government to continue to serve the public and at the same time keep the social distancing and keep everyone healthy.

She said 50% or more of the county employees are working from home due to the coronavirus and measures have been taken to make sure that it is well documented in case there was an opportunity to recoup some of the costs.

She gave kudos to the employees for working together for the good and taking on some extra duties.

As for now, everyone is working in the office, on call or from home. This will be reviewed weekly.

As for the election, early voting and poll worker training have always been done at the 911 Center and a change in location had to be made to protect the environment. They will soon be entering into an agreement with the owner of the plaza. They are working to be able to occupy the space the first week of April thru the first week of May.

The space is located in the corner mall at the Kingwood Plaza and owned by Mr. Craig Phillips. She said he has been very cooperative, doing some modifications and the cost will not exceed \$2,000.00 for everything.

Senator Manchin gave the county an identification of need. The commission office participated in requesting some masks, gloves and hand sanitizer. The Health Department and OEM also participated.

A prior decision was made to review things weekly and cancel the meetings for the rest of March and only hold special session meetings so they can continue to pay vendors, approve payroll and conduct routine business.

The next meeting dates are scheduled for:

- Tuesday, April 14, 2020-Special Session with no appointments, routine business and updates from the Health Department and any significant updates.
- Tuesday, April 21, 2020 -to set levy rate
- Tuesday, April 28, 2020-routine bill paying and payroll

#### **C. Update of location for poll worker training/early voting and Fee increase for use of precincts**

Commissioner Smith made a motion to approve the clerks request to increase the fees for use of precinct polling locations from \$75.00 to \$125.00. Commissioner Price seconded the motion. A roll call vote was taken with Commissioners Smith, Price and Stone voting yes. Motion carried.

Commissioner Smith made a motion to change the location for poll worker training and early voting to the Kingwood Plaza from the 911 Center. Commissioner Price seconded the motion. A roll call vote was taken with Commissioners Smith, Price and Stone voting yes. Motion carried.

Commissioner Smith made a motion to approve the renting of the plaza facility for early voting and poll worker training from April 29<sup>th</sup> thru May 9, 2020 not to exceed \$2,000.00. Commissioner Price seconded the motion. A roll call vote was taken with Commissioners Smith, Price and Stone voting yes. Motion carried.

Ms. Mace has also been in touch with the Risk Pool to make sure that the election equipment would be covered outside of the Commissions location and added Mr. Philips as an additional insured.

#### **D. Budget Revisions**

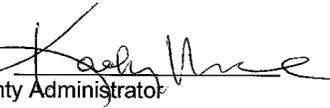
Kathy Mace presented budget revisions to take \$10,000 out of contingencies to put into a special line item labeled COVID-19 for materials

and supplies and an internal revision to make sure her position is out of the right line item, from salaries to extra help.

Commissioner Price moved to approve the budget revisions as presented by Interim Administrator Kathy Mace for the County Commission. Commissioner Smith seconded the motion. A roll call vote was taken with Commissioners Price, Smith and Stone voting yes. Motion carried. (See attached.)



**MEMORANDUM**  
**Preston County Commission**

Date: March 26, 2020  
To: Bookkeeper  
From: Kathy Mace   
Interim County Administrator  
Subject: Budget Revision

DECREASE	001-401-103 (Salaries)	\$8,760
INCREASE	001-401-109 (Extra Help)	\$8,760
DECREASE	001-699-999-99 (Contingencies)	\$10,000
INCREASE	001-711-341-01 Materials/Supplies COVID-19	\$10,000

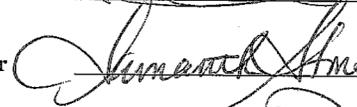
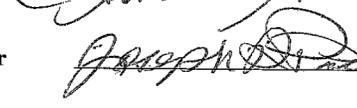
**RESOLUTION**

At a Regular Session of the County Commission, held on March 26, 2020 the following order was made and entered.

**SUBJECT:** The revision of the Levy Estimate (Budget) for the County of Preston. The following resolution was offered.

**RESOLVED:** That subject to approval of the State Auditor as ex officio chief inspector of public offices, the County Commission does hereby direct the budget be revised **PRIOR TO THE EXPENDITURE OR OBLIGATION OF FUNDS FOR WHICH NO APPROPRIATION OR INSUFFICIENT APPROPRIATION CURRENTLY EXISTS**, as shown on budget revision number 22 of the General County Fund, a copy of which is entered as part of this record.

The adoption of the forgoing resolution having been moved by Commissioner Price and duly seconded by Commissioner Smith the vote thereon was as follows:

Commissioner		<input checked="" type="radio"/> Yes	<input type="radio"/> No
Commissioner		<input checked="" type="radio"/> Yes	<input type="radio"/> No
Commissioner		<input checked="" type="radio"/> Yes	<input type="radio"/> No

**WHEREUPON** President Stone declared said resolution duly adopted, and it is therefore **ADJUDGED and ORDERED** that said resolution be, and the same is, hereby adopted as so stated above, and the County Clerk is authorized to fix her signature on the attached "Request for Revision to Approved Budget" to be sent to the State Auditor for approval

**E. Miscellaneous Correspondence**

Commissioner Smith made a motion to set April 14<sup>th</sup>, April 21<sup>st</sup>, and April 28<sup>th</sup> as special sessions to conduct routine County Commission business. Commissioner Price seconded the motion. A roll call vote was taken with Commissioners Smith, Price and Stone voting yes. Motion carried.

Notices will continue to be posted outside the Annex door, on the website and also on Facebook.

**Personnel Matters-Consideration and/or action**

**Legal Matters-Consideration and/or action**

**Information**

- A. Minutes-March 10, 2020
- B. Miscellaneous Correspondence

Ms. Mace reminds the public to keep in touch with online services to keep everyone up to date. They have also linked everybody on the website, and Facebook to the Health Department for one stop shopping.

**Commissioners Comments**

Commission President Stone reminds everyone that live streaming is new territory that the Commission has not yet treaded to date but do have a responsibility to keep the public informed and the meetings are open to the public. Calls will be received in the commission office by calling 304-329-1805.

The Commissioners also encourage everyone to complete their Census.

At 10:02 a.m., there being no further business to come before the Commission, President Stone declared the Regular Session adjourned.

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*Commissioner*

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*Commissioner*

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*Commissioner*

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03/26/2020