

COUNTY COMMISSION OF LEWIS COUNTY

110 Center Avenue
Weston, WV 26452
Phone: (304)269-8200
Fax: (304) 269-2416
Email: lewiscountycommission@lewiscountywv.org
Website: lewiscountywv.org



COMMISSIONERS:
Patrick D. Boyle
President
Agnes Queen
Commissioner
Rod Wyman
Commissioner

LEWIS COUNTY COMMISSION
110 CENTER AVENUE, 2nd FLOOR
WESTON, WV 26452
MEETING AGENDA
MONDAY, April 24, 2017

SILENT MEDITATION AND PLEDGE OF ALLEGIANCE

1. 10:00 AM Call Meeting to Order (*action required*)
2. 10:05 AM John Breen, Lewis County Assessor
RE: Exonerations, Consolidations, Apportionments
Draft copies will be available for review Thursday, April 20, 2017 upon request. (*action required*)

APPOINTMENTS

3. NONE

CORRESPONDENCE

4. **Upshur County Commission Meeting Agenda:** Upshur County Commission Meeting Agenda for Thursday, April 20, 2017. (*information only*)
5. **Lewis County Animal Control Monthly Report:** Lewis County Animal Control Report for March, 2017 including number of complaints, animals picked up, animals adopted and reclaimed, and bounty collected. (*information only*)
6. **Lewis County Convention and Visitors Bureau May, 2017 Calendar of Events:** Lewis County Convention and Visitors Bureau Calendar of Events for May, 2017. (*information only*)
7. **West Virginia Public Service Commission Disbursement of Wireless Enhanced 911 Fees:** Disbursement of Wireless Enhanced 911 Subscriber Fees in the amount of \$106,739.14 for January, February and March 2017. (*information only*)
8. **25% Quarterly Coal Severance Distribution:** Lewis County received \$7,673.41 for January, February and March, 2017 in 25% Coal Severance Distribution. This is an increase of \$2,515.13 from the same quarter in 2016. (*information only*)
9. **Consideration of Retiree Health Care County Additional Subsidy Modifications (Tabled from April 18, 2017 Agenda):** The Lewis County Commission will discuss eliminating the additional supplement provided to retiree health care. Retiree's benefits are already subsidized by PEIA. This will not change but will only pertain to the additional subsidy the county provides. This would be for employees who retire after June 30, 2018 and will not impact current retirees or those retiring prior to this date. (*information only*)

BUSINESS

- 10. Board(s) and Committee(s) Reports:** Reports from Commissioners from any board(s) or Committee(s) meetings attended including: Lewis County Chamber Luncheon; Neighborhood Watch; National Night Out Planning; West Virginia Community Leadership Academy; Lewis County High School Award Ceremony; Lewis Upshur Local Emergency Planning Commission. *(information only)*
- 11. Resignation of Janice Sundstrom as Louis Bennett Library Board Member:** Janice Sundstrom is resigning from the Louis Bennett Library Board due to other obligations. The County Commission is asked to consider acceptance of this resignation. *(action required)*
- 12. Louis Bennett Library Board Member to Fill Vacancy Created by Janice Sundstrom Resignation :** The Louis Bennett Library Board requests Tiffany Litton be appointed to the unexpired term created by the resignation of Janice Sundstrom. If appointed her term office will expire June 30, 2019 .
(action required)
- 13. Lewis County Economic Development Authority Report:** Report of activities of the Lewis County Economic Development Authority by Director Mike Herron. *(information only)*
- 14. Timesheets and Leave Requests *(action required)***
John Snyder Annual Leave
April 14, 17, 20 and 21, 2017

ACTIONS, SETTLEMENT OF ESTATES, ORDERS AND PAYMENT OF EXPENDITURES:

- 15. Actions of the Clerk:** County Clerk Cynthia S. Rowan presents actions of the clerk in recess of the county commission for approval. Draft copies will be available for review upon request Thursday, April 20, 2017. *(action required)*
- 16. Approval of Estate Settlements:** County Clerk Cynthia S. Rowan presents the estates ready for settlement to the Lewis County Commission for approval. Draft copies will be available for review upon request Thursday, April 20, 2017. *(action required)*
- 17. Presentation by County Clerk of the Orders of Prior Meeting(s) for consideration:** Draft copies will be available for review upon request Thursday, April 20, 2017
(action required)
- 18. Expenses for the current period presented for consideration of payment:** Draft copies will be available for review upon request Thursday, April 20, 2017 *(action required)*

ADJOURNMENT:

- 19. With no further action being required by the Lewis County Commission, the meeting will be adjourned. *(action required)***

LEWIS COUNTY COMMISSION MEETING MANAGEMENT

- Regular meeting agendas will be posted and available to the public before closure two (2) business days prior to the meeting date.
- Agenda matters to be reviewed and/or considered during the meeting are at the discretion of the Lewis County Commission.
- Appointments to speak with the county commission must be scheduled before 10 AM three (3) business days prior to the meeting. Appointments will be given a ten (10) minute time allowance.
- Open discussion by Commission unless executive session is motioned per WV Code §6-9A-4.
- Input or recommendation from constitutional officers, staff or public that is not listed by name on the agenda will only be allowed if requested by the commission or required by statute.
- Those not scheduled on the agenda may sign up for public comment at a minimum fifteen (15) minutes prior to the start of the meeting. Public comment is limited to five (5) minutes per speaker.
- Motion required for consideration of vote.
- All votes unanimous unless otherwise stated.

*Roberts Rules of Order is utilized as a guide only.
The Commission controls meeting management, discussion and
input.*

Upshur County Commission
Agenda

Agenda packets are available electronically at http://www.upshurcounty.org/agenda_and_minutes/index.php or
by request to the Upshur County Commission Office at 304-472-0535

Location of Meeting: Upshur County Courthouse Annex

Date of Meeting: April 20, 2017

9:00 a.m. Moment of Silent Meditation --- Pledge of Allegiance

Approval of Minutes:

- April 13, 2017
- April 18, 2017 – Special Meeting

Scheduled Appointments:

9:15 a.m. Dustin Zickefoose, Assessor -- Bid opening and award for 1 Ford Escape SE

9:30 a.m. Discuss property owned by Thomas Moates located in Warren Tax District – Tax Map 6C – Parcel Number 41 (*last extension was approved during March 23rd meeting*)

12:00 p.m. Luncheon to honor Upshur-Lewis District Social Services staff & other community professionals– Chapel Hill United Methodist Church

2:00 p.m. Policy Board

Items for Discussion / Action / Approval:

1. Correspondence from Amy Heimberger, a Buckhannon representative on behalf of the WV March and Celebration of Science, requesting use of the Courthouse Plaza on Saturday, April 22nd from 1:00 p.m. to 2:00 p.m. A Certificate of Insurance naming the Upshur County Commission as an additional insured has been provided.
2. Correspondence from Jennifer K. Bennett, Buckhannon Swim Club Treasurer, requesting use of the Buckhannon-Upshur Recreational Park pool for swim practice and swim meets on the listed days and times.
3. Correspondence from Kimbra Wachob, Assistant Director of the Upshur County Emergency Communications Center, announcing the resignation of Robbie Kirwin, dispatcher in training, effective April 12, 2017.
Item may lead to Executive Session per WV Code §6-9A-4
4. Approve Invoices for Payment, Purchase Card Invoices for Payment, Budget Revisions / Financial Reports or Information, Correction of Erroneous Assessments, Exonerations/Refunds, Grant Updates / Requests for Reimbursements, Final Settlements, Vacation Orders, Consolidation of Land Tracts, Facility Maintenance Concerns or Updates, Road Name Requests, Project Reports / Updates, Request to Attend Meetings, Request for Day(s) Off.

For Your Information:

(Certain Items May Require Discussion, Action and/or Approval by the Commission)

1. Lewis-Upshur Animal Control Facility Cat Report – March 2017
2. Upshur County E911 Communication Reports ---March 2017
 - Monthly Call Summary Report
 - Monthly Department Summary Report
 - Monthly and YTD Wrecker Report
3. Appointments Needed or Upcoming:
 - Upshur County Safe Structures and Sites Enforcement Board (unexpired term – 6-30-2018) – Community Member

Newsletters and/or Event Notifications, Agendas and/or Notices of Meetings, Meeting Minutes and Scheduled Meetings can all be found by visiting: http://www.upshurcounty.org/agenda_and_minutes/index.php

Tabled Items

(Certain Items May Require Discussion, Action and/or Approval by the Commission)

1. US Census Bureau local updated census address project

Next Regular Meeting of the Upshur County Commission
April 27, 2017 --- 9:00 a.m.
Upshur County Courthouse Annex

***There will be a Special Commission Meeting held at the Upshur County Courthouse Annex on Friday,
April 28, 2017 at 10:00 a.m.***

LEWIS COUNTY

ANIMAL CONTROL MONTHLY REPORT

MONTH MARCH YEAR 2017

NUMBER OF COMPLAINTS 86
NUMBER DOGS PICKED UP 42
OTHER ANIMALS PICKED UP 0
CATS PICKED UP 20
TOTAL NUMBER ANIMALS PICKED UP 62
CATS DROPPED OFF AT POUND 1
NUMBER OF CATS ADOPTED 2
NUMBER CATS RECLAIMED 0
NUMBER OF CATS EUTHANIZED 11
NUMBER OF DOGS RECLAIMED 5
NUMBER OF DOGS EUTHANIZED 2
NUMBER DOGS ADOPTED 19
BOUNTY MONEY \$ 21⁰⁰
MONEY FROM POUND CHECKS \$ 60⁰⁰
MONEY FROM POUND CASH \$ 305⁰⁰
TOTAL MONEY FROM POUND \$ 365⁰⁰

To: Upshur County Commission
 From: Janella Cochran Supervisor of Animal Services
 Subject: Report of Cats

The Following Is an Account of Cats in the Lewis-Upshur Animal Control Facility During
 The Month of March 2017

Number of Cats brought in by Buckhannon City Trapper	_3_
Number of Cats brought in by Weston City Trapper	_0_
Number of Cats Brought in By John for Lewis County	_20
Number of Cats Brought in By Dustin for Upshur County	_0_
Number of Cats Brought in By Law Enforcement	_0_
Number of Cats Brought in By Lewis County Residence	_1_
Number of Cats Dropped Off by Upshur County Residence	_17_
Number of Cats Quarantined	_0_ (0) Upshur (0) Lewis
Number of Cats in Holding Box	_0_
Number of Cats Adopted(Upshur)	16_ (15)Upshur (1)Lewis
Number of Cats Returned to Owner	_1_ (1)_Upshur (0) Lewis
Number of Cats/Kittens Rescued	2_(2)Upshur (0) was Lewis
No Charge	_2_
Number of Cats Euthanized	12_ (1) Upshur (11) of these were Lewis
Number of Euthanized Cats Picked up by Lab	_0_

Adoption Financial Transactions																		
County: <u>Lewis</u>																		
Date Range: <u>03/01/2017</u> - <u>03/31/2017</u>																		
Display																		
Animal ID	Agmt No	Adoption Fee	Adopt Fee Pd By	Adopt Fee Ck No	Adopt Fee Col By	Dtax Fee	County	Spay Dep	Board Dep	Amount Returned	Spay Dep Ret By	Spay Dep Ret Ckno	Returned By	County	User	Trans Date	Trans Time	
6342	8096						Lewis			50.00	Cr/Db Card		PC INVOICE 63178	Lewis	JAN	03/01/2017	09:53:53	
6519	8201						None			50.00	Cr/Db Card		PC INVOICE 64750	Lewis	JAN	03/01/2017	09:55:02	
6545	8187						None			50.00	Check	1296	COURT HOUSE	Lewis	JAN	03/01/2017	10:12:48	
3479	5446						None			50.00	Check	1291	COURT HOUSE	Lewis	JAN	03/01/2017	10:30:06	
6728	8448		Cash		JAN		None		10.00					Lewis	JAN	03/01/2017	12:59:55	
6727	8449		Cash		JAN		None		10.00					Lewis	JAN	03/01/2017	13:02:20	
6547	8466		Cash		JAN		None		5.00					Lewis	JAN	03/01/2017	14:17:38	
6735	8359						None			50.00	Cr/Db Card		PC INVOICE 221209	Lewis	JAN	03/02/2017	13:42:13	
6794	8469	30.00	Cash		JAN	6.00	Upshur							Lewis	JAN	03/07/2017	14:54:10	
6836	8476	20.00	Check		JAN	3.00	Upshur	50.00						Lewis	JAN	03/08/2017	17:15:59	
6837	8478	20.00			JAN		None	50.00						Lewis	JAN	03/09/2017	11:52:40	
6712	8356						None			50.00	Cr/Db Card		PC INVOICE 48290	Lewis	JAN	03/14/2017	09:56:47	
6749	8380						None			50.00	Cr/Db Card		PC INVOICE 221855	Lewis	JAN	03/14/2017	13:04:25	
6857	8486	30.00	Check	3032	JAN		None							Lewis	JAN	03/16/2017	09:02:51	
6861	8488	30.00	Cash		JAN	6.00	None							Lewis	JAN	03/16/2017	11:58:43	
6853	8497	30.00	Cash		JAN	3.00	Lewis							Lewis	JAN	03/21/2017	11:04:03	
6854	8496	30.00	Cash		JAN	3.00	Lewis							Lewis	JAN	03/21/2017	11:05:40	
6865	8498		Cash		JAN		None		10.00					Lewis	JAN	03/22/2017	12:38:43	
6874	8503		Check		JAN		None		10.00					Lewis	JAN	03/27/2017	11:31:24	
6876	8500		Cash		JAN		None		10.00					Lewis	JAN	03/27/2017	14:35:30	
6877	8505		Cash		JAN		None		10.00					Lewis	JAN	03/27/2017	14:39:40	
6878	8504		Cash		JAN		None		10.00					Lewis	JAN	03/27/2017	14:42:00	
6591	8506	20.00	Check	113	JAN	3.00	Lewis	50.00						Lewis	JAN	03/29/2017	12:52:54	
6860	8508	15.00	Check	441	JAN		None							Lewis	JAN	03/29/2017	14:47:16	
6593	8513	20.00	Check	788	JAN	3.00	Upshur	50.00						Lewis	JAN	03/30/2017	13:40:23	
6870	8514	15.00	Cash		JAN		None							Lewis	JAN	03/30/2017	17:04:53	
6858	8487	30.00	CK	#332														
Totals		260.00			Lewis	9.00	200.00	75.00	350.00									
					Upshur	12.00												
		290																
Total Received										556.00	350.00	Deposits Returned						

Main Menu

Adoptions ²⁹⁰ ~~260~~
 Search/Rescue 75
 \$ 365 Total

51n deposit 200-
 51n deposit returned 350-

nc Agreement # 8454 8483
 8455
 8465

Calendar of Events

May 2017

Throughout May - Haunted, Historical, Paranormal & Photo Tours of the Trans-Allegheny Lunatic Asylum. Call 304-269-5070 for more information and to make your reservations. Mother's receive \$10 off 4 floor historical tours on Mother's Day.

Enjoy Live Music at Stonewall Resort every Friday & Saturday. Visit <http://www.stonewallresort.com/> for details.

Yoga Matters -612 Pratt Ave., Weston. No experience needed. Phone: 304-614-9982 for details.

May 3- Deerfield Country Club Men's League begins. Will run through September 27th. Every Wednesday @ 5:30 p.m. May call the clubhouse @ (304) 269-1139 for details.

May 6 - H.O.P.E. Car Show at Appalachian Glass (old farmers market) in Weston. Live music, food, and refreshments. This event is completely free with request of donations only. There will be a \$10 registration fee per car to participate in the show. All proceeds to Benefit Relay for Life.

May 7 - Bass Sportsman's Team Bass Tournament on Stonewall Jackson Lake at Vandalia ramp. 7am-4pm. Call 304-482-7217 or Email: waspout@gmail.com for details.

May 13 - "Tom Thumb" Fishing Tournament from 10am-Noon, Reg. 9am at Broken Wheel Campground. "Come Cast for a Blast" 12 years & under. Trophies, prizes & certificates. Call 304-269-6097 for more information.

May 13-First Annual Knights of Columbus Ramp Feast at St. Pat's Gym beginning at 11am and join your friends and neighbors for a ramp-filled day! For more information call 304-439-4825 or email kofc1415@gmail.com.

May 13- Trail of Dreams bass tournament. Launch from the State Park Marina on Stonewall Jackson Lake. Phone Lyle Atkins at 304-415-4497 or email: lylc@trailofdreams.com

May 14 -Mother's Day Buffet at WVU Jackson's Mill from 11am-3pm. For more information contact: Jackson's Mill at 304-269-5100 or visit <http://jacksonsmill.ext.wvu.edu/>

May 16 -First Annual Deerfield Team League begins. Tuesdays @ 5:30 p.m. for 12 consecutive weeks. Do not need to be a member to have a team. May call the clubhouse @ (304) 269-1139 to sign up and for more details.

May 17 -Pizza Night begins for 2017 at Lambert's Winery. Join us every Wednesday night from 5-9 pm for delicious wood-fired pizza cooked on our stone oven.

May 21-Buddy Trail Tournament B.A.S.S. Nation's Buddy Trail Tournament on Stonewall Jackson Lake from 7am-4pm. For details contact Dana Brown at 304-613-6133 / email bassimtro@gmail.com or Tim Mitchem 304-290-9641 tim.mitchem@mail.wvu.edu.

May 27- Deerfield Tournament. Call the clubhouse @ (304) 269-1139 for details

May 27- Weston's Memorial Day Parade at 11am and the "Vet-Together" at the Mountaineer Military Museum (will begin immediately following the parade). For Vet-Together details please phone 304-472-3943 or contact Bob Golden 304-269-2210 for parade details

May 28 - This Memorial Day weekend at Stonewall Jackson Lake, don't miss a live concert on the Roanoke Activity Plaza's lawn Sunday and a fantastic Lakeside Fireworks Show! \$5/car entry fee. Please bring your own chairs, food, and beverages available for purchase. Call 304-269-7400 for details.

Memorial Day Weekend - Pool Opens at the Lewis County Park.

**All events are subject to change. Please call ahead to confirm details*

For more information contact:
Lewis County Convention and Visitors Bureau

A Certified West Virginia CVB

499 US Highway 33 East Weston, WV 26452

304-269-7328

304-269-3271 fax

www.lewiscountycvb.com

www.stonewallcountry.com

Public Service Commission of West Virginia

201 Brooks Street, P.O. Box 812
Charleston, West Virginia 25323



Phone: (304) 340-0300
Fax: (304) 340-0325

April 10, 2017

Lewis County Commission
110 Center Avenue
Weston, WV 26452

SUBJECT: Disbursement of Wireless E-911 Subscriber Fees

Dear County Commissioner:

A check in the amount of \$106,739.14 representing a disbursement of Wireless E-911 subscriber fees will be mailed directly from the West Virginia State Auditor's Office. This amount is your County's share of the fees remitted to the Public Service Commission for the months of January, February, and March 2017. The next disbursement will be in three months.

I can be reached at our toll-free number, 1-800-344-511, Extension 364, or direct at 304-340-0364, should you have any questions about the disbursement calculation or about the fees in general.

Sincerely,

A handwritten signature in cursive script, appearing to read "Sandra Mitchell".

Sandra Mitchell
Budget & Finance Manager

SM:kp



State of West Virginia

OFFICE OF THE STATE TREASURER
CHARLESTON, WV 25305
PHONE: 304-558-5000 FAX: 304-558-4097
1-800-422-7498
www.wvtreasury.com

JOHN D. PERDUE
STATE TREASURER

JOSH STOWERS
ASSISTANT STATE TREASURER

Memorandum

To: All Political Subdivisions

From: John D. Perdue
State Treasurer

Date: April 18, 2017

Subject: Distribution of Coal Severance Tax

I am pleased to inform you that the funds due your office for the 25% of the coal severance tax should be direct deposited into the bank account which you provided our office on your direct deposit application. This deposit should occur on or before April 20, 2017. Please note that the list below contains all political subdivisions who will receive these funds including yours. You should save a copy of this memorandum for your records since it shows the distribution amount. This distribution is for January 1, 2017 through March 31, 2017.

Your participation in this project has assisted my office in reducing the cost associated with this distribution and has allowed us to speed up the distribution of these funds.

Should you have any questions regarding bank account information, contact Kim Murphy at 304-558-2251, extension 2195.

Should you have any questions regarding this deposit, contact Barbara Stewart at 304-558-0363 or Barbara.J.Stewart@wv.gov.

Should you have any questions regarding this letter of notification or you need to update your email address, please contact Sherri Sullivan of my staff at 800-422-7498 extension 0766 or locally at 304-341-0766.

You can view/print a copy of this distribution on the State Treasurer's Office website at <http://www.wvsto.com/Banking-Services/Revenue-Distributions/Coal-Severance-Tax>.

<u>County</u>	<u>Political Subdivision</u>	<u>Amount</u>
	Handley	225.93
	Hardy County	7,257.15
	Harman	92.57
	Harpers Ferry	185.15
	Harrison County	22,278.99
	Harrisville	1,214.49
	Hartford	397.50
	Hedgesville	205.86
	Henderson	175.44
	Hendricks	176.09
	Hillsboro	168.32
	Hinton	1,732.39
	Hundred	193.57
Cabell County	Huntington	29,270.70
Wayne County	Huntington	2,540.32
	Hurricane	4,068.15
	Huttonsville	143.08
	laeger	195.51
	Jackson County	14,296.12
	Jane Lew	264.77
	Jefferson County	26,370.43
	Junior	336.64
	Kanawha County	60,344.36
	Kenova	2,081.98
	Kermit	262.83
	Keyser	3,521.11
	Keystone	182.57
	Kimball	125.60
	Kingwood	1,902.65
	Leon	102.29
	Lester	225.28
	Lewis County	7,673.41
	Lewisburg	2,479.48
	Lincoln County	12,820.74

2016 April
2.5% Collection
was \$5,158.²⁸

Increase of \$2,515.¹³

Lewis County, West Virginia
Retiree Medical Plan
July 1, 2015 Actuarial Valuation
October 19, 2015

Lewis County, West Virginia
Retiree Medical Plan
July 1, 2015 Actuarial Valuation
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Lewis County, West Virginia
Retiree Medical Plan
July 1, 2015 Actuarial Valuation
Actuarial Certification

October 19, 2015

This report presents the results of the actuarial valuation of the the Lewis County Commission Retiree Medical Plan (the "Plan") pursuant to Governmental Accounting Standards Board Statement 45 ("GASB 45").

The primary purpose of this report is two-fold: (1) to provide financial statement information pursuant to GASB 45 for the fiscal year ending June 30, 2015 and (2) to present results from the July 1, 2015 actuarial valuation that will be used to determine certain required financial statement information for the fiscal year ending June 30, 2016. The results of our calculations are set forth in this report, as are the actuarial assumptions and methods and a brief summary of the eligibility criteria and benefits for retirees.

To the best of our knowledge, the information supplied in this report is complete and accurate. The analysis and calculations were conducted in a manner consistent with the Standards of Professional Conduct, Qualifications, and Practice of the American Academy of Actuaries and consistent with the standards of practice of the Actuarial Standards Board.

All costs, liabilities, rates of interest, and other factors under the Plan have been determined on the basis of actuarial assumptions and methods which are reasonable and consistent with our understanding of GASB 45. All assumptions have been discussed with the County and appear to represent the best estimate of anticipated experience under the Plan. In preparing this report we relied on the census data, plan provisions, and other plan financial information provided by the County. Actuarial computations under GASB 45 are for purposes of fulfilling employer financial accounting requirements. Determinations for purposes other than meeting employer financial accounting requirements may be significantly different from the results contained in this report.

Respectfully Submitted,



John Mitchell, FSA, EA, MAAA
Benassist Solutions, LLC

Lewis County, West Virginia

Retiree Medical Plan

July 1, 2015 Actuarial Valuation

Summary of Key Results

A. June 30, 2015 Accounting Entries

1. Annual Required Contribution (ARC)	\$ 817,528
2. Interest on net OPEB obligation	29,324
3. Adjustment to ARC	<u>(40,765)</u>
4. Annual OPEB Cost 2014-15 [B1+B2+B3]	806,087
5. Contributions made	<u>(37,491)</u>
6. Increase in Net OPEB Obligation [B4+B5]	768,596
7. Net OPEB Obligation (Asset) - June 30, 2014	<u>733,107</u>
8. Net OPEB Obligation (Asset) - June 30, 2015 [B6+B7]	<u>\$ 1,501,703</u>

B. Census Data Summary - July 1, 2015

1. Active Participants	92
2. Retired Participants	<u>21</u>
3. Total	113

C. Unfunded Actuarial Accrued Liability - July 1, 2015

1. Actuarial Accrued Liability	\$ 2,521,916
2. Trust Balance	<u>0</u>
3. Unfunded Actuarial Accrued Liability [C1+C2]	<u>\$ 2,521,916</u>

D. 2015-16 Annual OPEB Cost

1. ARC	\$ 376,201
2. Interest on Net OPEB Obligation	60,068
3. Adjustment to ARC	<u>(83,504)</u>
4. Annual OPEB Cost [D1+D2+D3]	<u>\$ 352,765</u>

Notes

(1) Per GASB 45 paragraph 12 the July 1, 2015 actuarial valuation may be used to determine the ARC for the fiscal years ending 2016 and 2017. Accordingly, the ARC and Annual OPEB Cost for the fiscal year ending 6/30/2016 are shown above (Items D1 and D4).

(3) The Actual Contribution (Item A5) represents the amount paid to retirees and was provided by Lewis County.

Lewis County, West Virginia

Retiree Medical Plan

July 1, 2015 Actuarial Valuation

Development of ARC and Annual OPEB Cost for the FYE June 30, 2016

	6/30/2016
A. Normal Cost	
1. Normal Cost	\$ 221,499
2. Assumed Interest to the End of the Year	<u>8,860</u>
3. Normal Cost with Interest [A1+A2]	<u>\$ 230,359</u>
B. Determination of Current Year Amortization Payment	
1. Actuarial Accrued Liability (UAAL) BOY	\$ 2,521,916
2. Trust Assets (UAAL) BOY	<u>0</u>
3. Unfunded Actuarial Accrued Liability (UAAL) as of BOY	\$ 2,521,916
4. Amortization Period	30 years
5. Level Dollar Amortization Factor *	17.9837
6. Amortization Amount BOY [B3/B5]	\$ 140,233
7. Assumed Interest to EOY	<u>5,609</u>
8. Amortization Amount EOY [B6+B7]	<u>\$ 145,842</u>
C. Determination of Annual Required Contribution	
1. Normal Cost with Interest	\$ 230,359
2. Amortization of UAAL	<u>145,842</u>
3. Annual Required Contribution (ARC) [C1+C2]	<u>\$ 376,201</u>
D. Annual OPEB Cost	
1. ARC	\$ 376,201
2. Interest on Prior Year Net OPEB Obligation	60,068
3. Adjustment to ARC	<u>(83,504)</u>
4. Annual OPEB Cost [D1+D2+D3]	<u>\$ 352,765</u>

Note

The amortization of the Unfunded Actuarial Accrued Liability is calculated assuming a 30 year level dollar amortization.

Lewis County, West Virginia
Retiree Medical Plan
July 1, 2015 Actuarial Valuation
History of Annual OPEB Cost and Net OPEB Obligation

Fiscal Year End	Annual OPEB Cost	Actual Contributions	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation (Asset)
June 30, 2014	\$ 756,324	\$ 23,217	3.07%	\$ 733,107
June 30, 2015	\$ 806,087	\$ 37,491	4.65%	\$ 1,501,703

Notes

Based on the Notes to Financial Statements provided by Lewis County, for fiscal year ending 6/30/2013, Lewis County reduced the Net OPEB obligation from \$3,154,678 to \$0. Accordingly, the Net OPEB obligation shown above at 6/30/2014 is equal to the 2013-14 annual OPEB cost of \$756,324 less payments to retirees of \$23,217.

Lewis County, West Virginia
Retiree Medical Plan
July 1, 2015 Actuarial Valuation
Schedule of Funding Progress

Valuation Date	Actuarial Value of Assets (AVA)	Actuarial Accrued Liability (AAL)	Unfunded Actuarial Accrued Liability (UAAL)	Funded Ratio	Covered Payroll	UAAL as a Percentage of Covered Payroll
July 1, 2014	\$ 0	\$ 4,085,776	\$ 4,085,776	0.00%	NA	NA
July 1, 2015	0	2,521,916	2,521,916	0.00%	\$ 3,725,460	67.69%

Notes

(1) Covered Payroll as of July 1, 2015 was provided by Lewis County. Covered payroll as of July 1, 2014 was not provided.

(2) The Actuarial Accrued Liability at July 1, 2015 decreased significantly from the prior year due to modifications to the Healthcare subsidy made by the Lewis County Commission effective for employees retiring after 12/31/2014.

Lewis County, West Virginia
Retiree Medical Plan
July 1, 2015 Actuarial Valuation
Expected Benefit Payments

Fiscal Year End	Expected Benefit Payments
June 30, 2015	\$ 46,806
June 30, 2016	56,321
June 30, 2017	70,296
June 30, 2018	81,647
June 30, 2019	97,140
June 30, 2020	110,756
June 30, 2021	130,169
June 30, 2022	137,380
June 30, 2023	144,570
June 30, 2024	157,872
June 30, 2025	166,593
June 30, 2026	169,683
June 30, 2027	174,097
June 30, 2028	195,000
June 30, 2029	207,698
June 30, 2030	216,868
June 30, 2031	222,170
June 30, 2032	241,899
June 30, 2033	260,670
June 30, 2034	274,425
June 30, 2035	288,561
June 30, 2036	308,663
June 30, 2037	311,236
June 30, 2038	306,621
June 30, 2039	324,870

Note

Expected disbursement amounts shown above include anticipated payments on behalf of both existing retirees and their spouses and active participants who are anticipated to retire pursuant to the valuation assumptions. Note that assumptions regarding future medical inflation and population demographics tend to lose accuracy over time. Expected cashflows shown above have been prepared in accordance with actuarial and methods prescribed under GASB 45.

Lewis County, West Virginia
Retiree Medical Plan
July 1, 2015 Actuarial Valuation
Summary of Assumptions and Methods

Since Lewis County retirees benefit under the West Virginia Public Employees Insurance Agency (PEIA) Health Plan, many assumptions (as indicated below) are based on the June 30, 2013 GASB 45 actuarial valuation of the PEIA plan. All actuarial assumptions have been discussed with Lewis County officials.

Discount Rate - Pursuant to GASB 45, the discount rate should be the estimated long-term investment yield on the investments that are expected to be used to finance the payment of benefits, with consideration given to the nature and mix of current and expected investments. A discount rate of 4.0% was used for the valuation.

Termination Rates - The rates used for the June 30, 2013 PEIA GASB 45 actuarial valuation (see Appendix A of that report). Sample rates are listed on Table A on the following page.

Retirement Rates - The rates used for the June 30, 2013 PEIA GASB 45 actuarial valuation (see Appendix A of that report). Sample rates are listed on Table A on the following page.

Mortality Rates - The rates used for the June 30, 2013 PEIA GASB 45 actuarial valuation (see Appendix A of that report). Sample rates are listed on Table A on the following page.

Disability - Included in Termination and Retirement Rates

Election Percentage - It is assumed that 100% of eligible retirees will elect to receive coverage upon retirement.

Marriage Percentage - NA. There is no spousal subsidy for employees retiring after December 31, 2014.

Premium Costs - Premium costs are provided by PEIA. The 2015 PEIA premium costs are shown on Table B.

Medical Trend - The rates used for the June 30, 2013 PEIA GASB 45 actuarial valuation (see page 21 paragraph 8 of that report). Sample rates are listed on Table C on the following page.

Lewis County, West Virginia
Retiree Medical Plan
July 1, 2015 Actuarial Valuation
Summary of Assumptions and Methods

Table A - Sample Rates

<i>Age</i>	<i>Withdrawal Male</i>	<i>Withdrawal Female</i>	<i>Retirement Male</i>	<i>Retirement Female</i>	<i>Mortality Male</i>	<i>Mortality Female</i>
20	12.00%	12.10%	0.00%	0.00%	0.04%	0.02%
25	9.60%	11.00%	0.00%	0.00%	0.05%	0.03%
30	8.40%	8.80%	0.00%	0.00%	0.06%	0.04%
35	6.60%	5.50%	0.00%	0.00%	0.09%	0.06%
40	4.80%	4.50%	0.00%	0.00%	0.12%	0.09%
45	3.60%	4.00%	0.00%	0.00%	0.22%	0.13%
50	2.40%	3.50%	0.00%	0.00%	0.39%	0.20%
51	2.16%	3.20%	0.00%	0.00%	0.43%	0.22%
52	1.92%	2.90%	0.00%	0.00%	0.48%	0.23%
53	1.68%	2.60%	0.00%	0.00%	0.52%	0.25%
54	1.44%	2.30%	0.00%	0.00%	0.57%	0.27%
55	1.20%	2.00%	25.00%	25.00%	0.61%	0.30%
56	1.20%	1.80%	15.00%	15.00%	0.66%	0.33%
57	1.20%	1.60%	15.00%	15.00%	0.71%	0.36%
58	1.20%	1.40%	15.00%	15.00%	0.77%	0.39%
59	1.20%	1.20%	15.00%	15.00%	0.84%	0.44%
60	1.20%	1.00%	15.00%	15.00%	0.92%	0.49%
61	0	0	15.00%	15.00%	1.01%	0.55%
62	0	0	30.00%	30.00%	1.11%	0.62%
63	0	0	18.00%	18.00%	1.24%	0.69%
64	0	0	18.00%	18.00%	1.39%	0.77%
65	0	0	25.00%	25.00%	1.56%	0.86%
66	0	0	20.00%	20.00%	1.76%	0.96%
67	0	0	20.00%	20.00%	1.98%	1.06%
68	0	0	20.00%	20.00%	2.22%	1.16%
69	0	0	20.00%	20.00%	2.48%	1.29%
70	0	0	100.00%	100.00%		

Lewis County, West Virginia
Retiree Medical Plan
July 1, 2015 Actuarial Valuation
Summary of Assumptions and Methods

Table B - 2015 PEIA Premiums

The table below shows the 2015 PEIA premium rates before application of Lewis County's cost sharing arrangement. For eligible employees retiring after December 31, 2014 Lewis County will subsidize a portion of the applicable premium based on service at retirement. The percentage of the applicable premium that Lewis County will pay is as follows:

<u>Years of Service</u>	<u>Lewis County Percentage</u>
5-9	20%
10-14	38%
15-19	57%
20-24	68%
25+	75%

	<i>Non-Medicare Policyholder Only (Plan A)</i>	<i>Medicare Policyholder Only (Plan 1)</i>
Employees hired prior to 7/1/2010		
5 to 9 years of service	\$ 845.00	\$ 398.00
10 to 14 years of service	\$ 651.00	\$ 293.00
15 to 19 years of service	\$ 456.00	\$ 188.00
20 to 24 years of service	\$ 341.00	\$ 126.00
25 or more years of service	\$ 264.00	\$ 84.00
Unsubsidized Premium		
Employees hired on or after 7/1/2010	\$ 1,055.00	\$ 437.00

Lewis County, West Virginia
Retiree Medical Plan
July 1, 2015 Actuarial Valuation
Summary of Assumptions and Methods

Table C - Medical Trend Rates

<i>Year</i>	<i>Rate</i>
2015	3.00%
2016	9.00%
2017	8.50%
2018	8.00%
2019	7.50%
2020	7.00%
2021	6.50%
2022	6.00%
2023 and after	5.50%

Lewis County, West Virginia
Retiree Medical Plan
July 1, 2015 Actuarial Valuation
Summary of Plan Provisions

Lewis County, West Virginia ("Lewis County") provides continued access to post-retirement medical coverage to its employees who meet certain eligibility requirements. Upon retirement, eligible employees will be offered retiree medical coverage through the PEIA.

Eligibility

All participants will be eligible for retiree medical benefits when they: (1) become fully vested under PERS and (2) commence monthly retirement benefit payments under PERS. A summary of those eligibility requirements are as follows:

- Retire with full benefits at age 55 if age plus contributing service equals 80 or more. (Known as the Rule of 80)
- Retire with full benefits at age 60 if he or she has 5 or more years of contributing service
- Retire with reduced benefits at age 55 if he or she has 10 or more years of credited service
- Retire with reduced benefits if less than 55 years of age and he or she has 30 or more years of service

Benefits

Lewis County will subsidize a portion of the employer monthly premium amount established each year by the PEIA. The 2015 PEIA premium schedules are set forth in the Summary of Assumptions section of this report. Premium amounts are updated each year as of July 1 for the upcoming plan year.

A spousal subsidy is available for eligible employees who retired on or before December 31, 2014. For eligible employees retiring after December 31, 2014, no spousal subsidy is available.

Cost Sharing

For eligible employees retiring on or before December 31, 2014 Lewis County pays 75% of the retiree cost and 50% of the cost of covering a dependent spouse.

For eligible employees retiring after December 31, 2014 Lewis County will subsidize a portion of the applicable premium based on service at retirement. The percentage of the applicable premium that Lewis County will pay is as follows:

<u>Years of Service</u>	<u>Lewis County Percentage</u>
5-9	20%
10-14	38%
15-19	57%
20-24	68%
25+	75%

Janice Sundstrom
4288 Valley Chapel Rd
Weston, WV

April 10, 2017

Lewis County Commission
Lewis County Courthouse
110 Center Ave
Weston, WV 26452

Dear Commissioners:

I have informed the Louis Bennett Public Library Board of Trustees that I need to resign as a board member. I have enjoyed my years as a board member serving the library.

Sincerely,

A handwritten signature in blue ink that reads "Janice Sundstrom". The signature is written in a cursive style with a large initial "J".

Janice Sundstrom

Louis Bennett Public Library

148 Court Avenue
Weston, WV 26452

April 18, 2017

Lewis County Commission
Lewis County Courthouse
110 Center Avenue
Weston, WV 26452

Dear Commissioners:

Janice Sundtrom has informed the board of her resignation from the library board. The Library Board of Trustees voted to recommend the appointment of Mrs. Tiffany Litton, 11470 Copley Rd ,WV 26452 and her telephone number is 304-476-6068. Tiffany would be a wonderful addition to the Library Board because of her interest in the library and her involvement in education. Thank you very much for your attention to this matter.

Sincerely,



Karen H. Enderle
Library Director

**Lewis County Commission
Commission Employee Vacation/Sick Leave Request Form**

I, *[Signature]* hereby request the following day(s) off:

List day and date (Ex: Monday, May 2, 2005) for each day off. Please indicate if leave involves any Courthouse holidays.

Friday April 14-2017
Monday April 17-2017
Thursday April-20-2017
Friday April-21-2017

Some days might be moved next week depends on court

Time off is to be taken from (circle one): Annual Leave Sick Leave Comp Time

[Signature] 4-13-17
 Employee signature date

Supervisor signature date

Commission approval date