

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:
Bobby Stewart, President
Agnes Queen, Commissioner
Rod Wyman, Commissioner

**LEWIS COUNTY COMMISSION
110 CENTER AVENUE, 2ND FLOOR
WESTON, WV 26452
AMENDED MEETING AGENDA
Tuesday, September 24, 2024**

SILENT MEDITATION AND PLEDGE OF ALLEGIANCE

- 1. 10:00 AM** **Call Meeting to Order** (*action required*)
- 2. 10:00 AM** **John Breen, Lewis County Assessor**
RE: Exonerations, Consolidations, Apportionments
Draft copies will be available for review two business days prior to the meeting date. (*action required*)

APPOINTMENTS

- 3. 10:05 AM** **Proclamation for Lewis County 4-H Day:** Proclaiming September 24th as Lewis County 4-H Day. (*action required*)

CORRESPONDENCE

- 4. Upshur County Commission Meeting Agenda:** The September 19, 2024 Upshur County Commission meeting agenda is presented for review. (*information only*)
- 5. West Virginia State Auditor:** The State Auditor's Office notification of training event. All West Virginia Local Government Boards and authorities have reporting responsibilities. Therefore, the State Auditor's Office will be providing training to members and staff of municipal and county boards and authorities free of charge. A schedule of training opportunities is included with the preregistration form. (*information only*)
- 6. Actuarial:** The Lewis County Commission is required to have an annual actuarial study of Other Post Employment Benefits conducted to be in compliance with the Government Accounting Standards Board (GASB) 75. The June 30, 2024 Actuarial is presented for review. (*information only*)
- 7. Board(s) and Committee(s) Reports:** Commissioners will give reports on any board(s) or committee(s) meeting attended including: County Commissioners Association of West Virginia, Local Emergency Planning Commission, Risk Pool meeting, Safe Sites and Structures, National

Association of Counties Rural Action Caucus, National Hunting and Fishing Days, Trail Meeting, Lewis County Park Board, etc.

BUSINESS

8. **Silling Associates, Inc.:** Silling Architects submits Change Order number 8 for consideration. *(action required)*
9. **Lewis-Gilmer E-911 Center Requisition Number 15:** The requisition for Silling Associates, Inc. and Danhill Construction Company in the amount of \$379,987.40 is presented for consideration. *(action required)*
10. **Lewis-Gilmer E-911 Center Requisition Number 16:** The requisition for Silling Associates, Inc. and Danhill Construction Company in the amount of \$219,742.84 is presented for consideration. *(action required)*
11. **General County State Budget Revision #3:** The General County State Budget Revision #3 to increase revenues and expenditures for the County Fire Departments is presented for consideration. *(action required)*
12. **Lewis County Clerk, Cynthia Rowan:** Ms. Rowan presents an *Objection to Appointment and Removal of Executor and Objections to Appraisements* for estates of Lillian Jean Lappie and John P. Lappie. The County Commission will consider entering a *Stay* on these estates until the final judgement is entered in Lewis County Circuit Court. *(action required)*
13. **Furniture Console Bid Report:** Lewis-Gilmer E-911 Director, James Gum requests consideration for the purchase of furniture for the new 911 center from Evans Consoles in the amount of \$155,201.90. *(action required)*
14. **Time Sheets, Leave Requests:** No Leave Requests Submitted

ACTIONS, ESTATE SETTLEMENTS, 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 two business days prior to the meeting date. *(action required)*
16. **Approval of Estates:** 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 two business days prior to the meeting date. *(action required)*
17. **Presentation by the County Clerk of the Orders of Prior Meeting(s):** The Lewis County Clerk presents the Orders (minutes) of previous Lewis County Commission meeting(s) for approval. Draft copies will be available for review upon request two business days prior to the meeting date. *(action required)*
18. **Expenses for the Current Period Presented for Consideration of Payment:** Draft copies will be available for review upon request two business days prior to the meeting date. *(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.
- Agenda Items may require an executive session.
- 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.
- Commissioners may participate and vote via conference call if two (2) commissioners are in attendance.

Additional Notices

September 24, 2024 Brownfields Grant Meeting 10:45 AM
Grant Updates

Proclamation

WHEREAS, 4-H had its beginnings in rural America, and it now serves youth in urban and suburban as well as rural communities; and;

WHEREAS, Lewis County 4-H is open to youth between the ages of 9 and 21; and

WHEREAS, 4-H is a nationwide program led by state land-grant universities in cooperation with local county extension services and in recognition that 4-H is the nation's largest youth development organization; and

WHEREAS, each H on the clover represents ways youth can grow and develop in 4-H. To wit: the first H stands for Head, for critical thinking and problem solving. The second H stands for Heart, for self-discipline, integrity and communication. The third H for Hands and serving others, and the fourth H is for Health and for choosing healthy lifestyles; and

WHEREAS, as part of the 4-H experience, members are encouraged to learn about and contribute to their communities, and utilize a variety of community resources to enhance their learning experience; and

WHEREAS, the 4-H program relies heavily on volunteers, who are involved in nearly every aspect of the program on the local, county and state levels.

NOW, THEREFORE, we, the Lewis County Commission, do hereby proclaim October 9, 2024 as Lewis County 4-H Day and urge the citizens of this county to learn more about 4-H and to become more involved in 4-H as members, club leaders, or volunteers.

IN WITNESS WHEREOF, we have hereunto set our hands and caused the seal of the County of Lewis, to be affixed this 24th day of September 2024.

Bobby Stewart, Commissioner

Agnes Queen, Commissioner

Rod Wyman, Commissioner

Upshur County Commission Meeting 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: Upshur County Courthouse Annex
If you prefer to participate by telephone, please dial 1-408-650-3123 Access Code: 272 564 045 to enter the conference call.
- Date of Meeting: September 19, 2024
- 9:00 a.m. Moment of Silent Meditation --- Pledge of Allegiance
Approval of Minutes:
• September 12, 2024
- 9:05 a.m. Todd Schoolcraft, E.L. Robinson Engineering Company: Discuss James W. Curry Capital Improvement Project design and cost estimate.
- 9:30 a.m. Presentation of Proclamation for the Upshur County Association of Retired School Employees week celebrated September 23-27th, 2024. * Page 4

Items for Discussion / Action / Approval:

1. Review and consider entering into a Lease Agreement with the West Virginia Department of Health, Office of Epidemiology and Prevention Services for approximately 92 square feet of office space at the Upshur-Buckhannon Health Department located at 15 North Locust Street, Buckhannon. The Agreement will be for a one-year period beginning September 1, 2024 and ending October 31, 2025. The agreed upon rent for the space will be the sum of \$250. * Pages 5-12
2. Consider signing a Work Initiation Document for Wildlife Damage Management from the United States Department of Agriculture Animal and Plant Health Inspection Service Wildlife Services requesting permission to post-bait rabies trap on land owned by the Upshur County Commission. The traps would be placed from October 8th through October 18th, 2024. * Pages 13-16
3. Review and approve documents implementing the Lewis Upshur Animal Control Facility Foster Care program. Documents include the Foster Care Program Tiers, Application, and Terms and Conditions. * Pages 17-21
4. Establish date and time for Trick or Treat outside of corporate limits. *
5. Approval and signature of the following Federal Aviation Administration Outlay Reports and Requests for Reimbursement for Construction Programs for ongoing funding projects located at the Upshur County Regional Airport:
 - a) Request #1 – FINAL in the amount of thirty-two thousand five hundred seventeen dollars (\$32,517) for hangar construction. * Pages 22-25
 - b) Request No. 1 - in the amount of one thousand eight hundred twenty-five dollars and forty-three cents (\$1,825.43) for the beacon project. * Pages 26-32
 - c) Request No. 1 – in the amount of one thousand five hundred fifty-one dollars and fifty-five cents (\$1,551.55) for the beacon project. * Pages 33-39
6. Approval of Lewis-Upshur Animal Control Facility Volunteer, Ashley Crook. * Under Separate Cover

7. Approve the anticipated retirement of an employee. *
Item may lead to Executive Session per WV Code §6-9A-4

Under separate cover

8. 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. Completion of the annual Land Use Covenant Inspection Form for the Brownfield site located at 76 Youth Camp Road. Pages 40-41
2. Letter of Interest from the West Virginia Department of Transportation – Division of Highways – stating that property owned by the Commission may be affected by the Youth Camp Girder Bridger replacement project. Page 42
3. Lewis-Upshur Animal Control Facility Reports for the month of August 2024. During this period, 93 animals were received by the Facility.
 - Revenue Report Page 43
 - Account of Animals Report Page 44
 - Animal Control/Humane Officer Animal Report Page 45
4. Upshur County Sheriff's Financial Statement for period ending August 31, 2024. Pages 46-47
5. Public Notices:
 - a) Newsletters and/or Event Notifications:
 - None
 - b) Agendas and/or Notice of Meetings:
 - Upshur County Fire Board September 17, 2024 Page 48
 - City Council of Buckhannon September 19, 2024 Page 49
 - c) Meeting Minutes:
 - Enhanced Emergency Telephone Advisory Board May 28, 2024 Page 50
 - Upshur County Family Resource Network June 10, 2024 Pages 51-52
 - Upshur County Safe Structures and Sites Board August 8, 2024 Pages 53-54

***Dates and times of monthly board meetings are viewable at:**

www.upshurcounty.org -- Upcoming events are listed on the main page.

6. Appointments Needed or Upcoming:
 None

****If you are interested in serving on an Upshur County board, please submit your letter of interest to the Commission Office at 91 W. Main St., Suite 101, Buckhannon, WV 26201 or chughes@upshurcounty.org. Upcoming term expirations are listed in this section of the agenda; however, letters of interest can be submitted at any time. Letters of interest for boards that do not currently have a vacancy will be held until a vacancy occurs. Please note that submitting a letter of interest does not guarantee appointment. ****

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)

Tabled 8-1-2024: Review a Resolution from the Upshur County Fire Board requesting the Upshur County Commission to consider an increase in the Fire Protection Service Fees by the next ballot referendum, as provided in WV Senate Bill 872. Consider taking action, per W.Va. Code §7-17-12(c)(2). *

Pages 55-56

Next Regular Meeting of the Upshur County Commission
October 3, 2024 --- 9:00 a.m.
Upshur County Courthouse Annex
The meeting scheduled for September 26, 2024 has been cancelled.



State of West Virginia
John B. McCuskey
State Auditor

Office of the State Auditor
Local Government Services
200 West Main Street
Clarksburg, West Virginia 26301

Toll Free: (877) 982-9148
Telephone: (304) 627-2415
Fax: (304) 340-5090
www.wvsao.gov

August 26, 2024

TO: ALL WEST VIRGINIA LOCAL GOVERNMENT BOARDS AND AUTHORITIES

We recognize some boards and authorities are not aware of certain laws, regulations, and reporting requirements for which they are responsible. New standards are established, existing ones may have been changed, and the people who hold these positions of responsibility change as well. Therefore, the State Auditor's Office will once again be providing training to members and staff of municipal and county boards and authorities, free of charge. **This is a full day of training. Doors open at 8 a.m. with the training from 9 a.m. – 4 p.m. Lunch is provided. Please make sure to register for the correct seminar for your position.**

We will be providing these free training seminars at five different locations throughout the state. Although they are free to attend, we are asking everyone to pre-register for our planning purposes. If you must cancel your registration, please do so by calling our office so we can adjust attendance for materials and meals.

Attendees will benefit from the sessions and can network with others in similar positions with similar concerns. The training we are offering has been designed to assist those on boards and authorities with skills and knowledge for adequate controls and oversight relating to the financial reporting and internal control process.

Enclosed you will find the registration form for these free training events. The order of the agenda has not been finalized; however, topics tentatively will include the following: Audit Procurement; Ethics and Open Meetings; Excess Levies; Intergovernmental Procedure; Taxable Fringe Benefits; and need to know information presented as trivia. Please contact a member of our Local Government Services staff at LGS@wvsao.gov or 304-627-2415 if you have any questions.

Sincerely,

A handwritten signature in black ink that reads "John B. McCuskey".

John B. McCuskey
State Auditor



2024 State Auditor's Training Seminar for County and Municipal Boards and Authorities

State Auditor J.B. McCuskey, through his Local Government Services Division, is pleased to extend this invitation to the Annual Training Seminars for County and Municipal Boards and Authorities during the months of September and October at various locations throughout West Virginia. **This is a full day of training. Doors open at 8 a.m. with the training from 9 a.m. – 4 p.m.**

City	Seminar Date	Location	Registration Deadline
Beckley	Thursday, Sept. 26	The Resort at Glade Springs 2400 Ritter Dr., Daniels	Sept. 20
Martinsburg	Wednesday, Oct. 2	Holiday Inn & Suites 301 Foxcroft Ave., Martinsburg	Sept. 27
Wheeling	Tuesday, Oct. 8	White Palace Wheeling Park 1801 National Road, Wheeling	Oct. 2
Bridgeport	Wednesday, Oct. 23	Best Western Plus 100 Lodgeville Rd., Bridgeport	Oct. 18
Charleston	Tuesday, Oct. 29	Holiday Inn & Suites 400 Second Ave., South Charleston	Oct. 23

Pre-registration is required. PLEASE REGISTER FOR ONLY ONE SEMINAR.

The fee has been waived, and we must receive your registration before the deadline to have available space as well as food and beverages. Lunch will be provided.

If we do not receive an adequate response (more than 10 participants) for a particular location we may have to cancel the seminar for that location. If we must cancel the seminar we will contact you at the email address you provide below.

Return this registration form no later than the deadline for the specific seminar. Please feel free to make copies of this form for additional attendees. For questions concerning these seminars contact: Shellie Humphrey, (304) 627-2415, ext. 0304 Email: LGS@wvsao.gov

Boards & Authorities (County & Municipal)

FREE TO ATTEND, BUT YOU MUST REGISTER!

ONE NAME PER FORM PLEASE

Name: _____ Board or Authority: _____

Email (required): _____

Telephone: _____ Position/Title: _____

ATTN: Rebecca Clise, Admin. Assistant
B & A Training Seminar

EMAIL TO: LGS@wvsao.gov

<input type="checkbox"/> Beckley, Sept. 26	<input type="checkbox"/> Bridgeport, Oct. 23
<input type="checkbox"/> Martinsburg, Oct. 2	<input type="checkbox"/> Charleston, Oct. 29
<input type="checkbox"/> Wheeling, Oct. 8	

IMPORTANT: If unable to attend after registering, please call 304-627-2415 or email LGS@wvsao.gov to cancel.

Lewis County, West Virginia

Other Post Employment Benefits Plan
June 30, 2024 GASB 75 Actuarial Report

September 12, 2024



Lewis County, West Virginia
Other Post Employment Benefits Plan
June 30, 2024 GASB 75 Actuarial Report
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Lewis County, West Virginia
Other Post Employment Benefits Plan
June 30, 2024 GASB 75 Actuarial Report
Actuarial Certification

September 12, 2024

This report presents accounting results as of June 30, 2024 (the "Reporting Date") under Governmental Accounting Standards Board Statement 75 ("GASB 75") for the Lewis County, West Virginia Other Post Employment Benefits Plan (the "Plan"). Results are based on an actuarial valuation performed as of June 30, 2024 (the "Valuation Date") pursuant to GASB 75. Results are presented as of June 30, 2024 (the "Measurement Date") and are reported as of June 30, 2024. The Plan is a single-employer defined benefit OPEB plan without a special funding situation where no assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB 75.

Purpose of Report - The purpose of this report is to provide the required financial statement entries for the Plan pursuant to GASB 75 for the fiscal year ending as of the Reporting Date.

Reliance - In preparing the report, we relied, without audit, on information (some oral and some in writing) supplied by Lewis County. This information includes, but is not limited to, plan documents and provisions, participant data, and financial information. We found this information to be reasonably consistent and comparable with information used for other purposes. The valuation results depend on the integrity of this information. If any of this information is incomplete or inaccurate, our results may be different and our calculations may need to be revised.

Limited Use - Actuarial computations under GASB 75 are for the purposes of fulfilling employer financial accounting requirements. Determinations for other purposes may be significantly different than the results in this report. Other calculations may be needed for other purposes. Future actuarial measurements may differ significantly from the current measurements presented in this report.

Certification - In our opinion, each assumption used is individually reasonable (taking into account the experience of the Plan and reasonable expectations) and, in combination, offers our best estimate of anticipated experience under the Plan. On the basis of the foregoing, we hereby certify that to the best of our knowledge and belief, this report is complete and accurate and has been prepared in accordance with generally recognized and accepted actuarial principles and practices which are consistent with the principles prescribed by the Actuarial Standards Board and the Code of Professional Conduct and Qualification Standards for Public Statements of Actuarial Opinion of the American Academy of Actuaries. We are members of the American Academy of Actuaries and meet the Qualification Standards to render the actuarial opinion contained herein.

Respectfully Submitted,



John Mitchell, FSA, EA, MAAA
JLM Actuarial, LLC



Matthew Yonz, ASA, MAAA
JLM Actuarial, LLC

Lewis County, West Virginia
Other Post Employment Benefits Plan
June 30, 2024 GASB 75 Actuarial Report
Summary of Key Results

Reporting Date (RD) for Employer under GASB 75	6/30/2024
Measurement Date (MD) for Employer under GASB 75	6/30/2024
Valuation Date (VD) for Employer under GASB 75	6/30/2024

Discount Rate	
Municipal Bond Index Rate at Measurement Date	3.97%
Expected Long-Term Rate of Return on Assets	NA
Single Equivalent Discount Rate at Measurement Date	3.97%

Census Data	
Active	34
Retired Participants and Beneficiaries	30
Total	<u>64</u>

GASB 75 Disclosures	
Total OPEB Liability (TOL)	\$ 1,476,530
Fiduciary Net Position (FNP)	<u>0</u>
Net OPEB Liability (NOL = TOL - FNP)	\$ 1,476,530

FNP as a percentage of TOL 0.00%

Covered Payroll \$ 1,784,617

NOL divided by Covered Payroll 82.74%

OPEB Expense / (Income) for the Fiscal Year End \$ (447,560)

Deferred Inflows of Resources \$ (711,587)

Deferred Outflows of Resources \$ 124,536

Notes:

- 1) Census data and covered payroll were provided as of the valuation date by Lewis County.
- 2) The census data included 2 actives and 4 retired EMS members. These 6 records were not included in the counts or covered payroll.

Lewis County, West Virginia
Other Post Employment Benefits Plan
June 30, 2024 GASB 75 Actuarial Report
Changes in the Total OPEB Liability

Reporting Date (RD) for Employer under GASB 75	6/30/2024
Measurement Date (MD) for Employer under GASB 75	6/30/2024
Valuation Date (VD) for Employer under GASB 75	6/30/2024

Changes for the year

1. Service cost with interest	\$	60,338
2. Interest		51,129
3. Differences between expected and actual experience		26,393
4. Changes in assumptions		35,703
5. Changes in benefit terms		0
6. Benefit payments		(50,100)
7. Other		0
8. Net changes	\$	123,463
9. Total OPEB Liability beginning	\$	1,353,067
10. Total OPEB Liability ending	\$	1,476,530

Notes:

- 1) Notes related to the differences between expected and actual experience and the changes in assumptions, items 3 and 4 above, are shown on page 11.
- 2) Benefit payments are attributable retiree premium reimbursements and were provided by Lewis County.

Lewis County, West Virginia
Other Post Employment Benefits Plan
June 30, 2024 GASB 75 Actuarial Report
OPEB Expense

Reporting Date (RD) for Employer under GASB 75	6/30/2024
Measurement Date (MD) for Employer under GASB 75	6/30/2024
Valuation Date (VD) for Employer under GASB 75	6/30/2024
1. Service cost with interest	\$ 60,338
2. Interest on the Total OPEB Liability	51,129
3. Plan amendments	0
4. Expensed portion of current-period difference between expected and actual experience in the Total OPEB Liability	6,767
5. Expensed portion of current-period changes in assumptions	9,155
6. Employee contributions	0
7. Expected earnings on plan investments	0
8. Expensed portion of current-period difference between expected and actual earnings on plan investments	0
9. Administrative expenses	0
10. Recognition of deferred inflows	(746,863)
11. Recognition of deferred outflows	171,914
12. OPEB Expense / (Income)	<u>\$ (447,560)</u>

Note:

A projection of deferred inflows and outflows expected to be recognized in future years is shown on the following page.

Lewis County, West Virginia
Other Post Employment Benefits Plan
June 30, 2024 GASB 75 Actuarial Report
Deferred Inflows and Outflows

The following table provides a summary of the deferred inflows and outflows as of the Measurement Date.

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 19,626	\$ (421,372)
Changes of assumptions	104,910	(290,215)
Net difference between projected and actual earnings on plan investments	0	0
Total	\$ 124,536	\$ (711,587)

Collective amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized in expense in future years as follows:

Fiscal Year Ended June 30	Deferred Outflows of Resources	Deferred Inflows of Resources
2025	\$ 76,713	\$ (553,076)
2026	33,493	(156,375)
2027	14,330	(2,136)
2028	0	0
2029	0	0
Thereafter	0	0

Lewis County, West Virginia
Other Post Employment Benefits Plan
June 30, 2024 GASB 75 Actuarial Report
Amortization Schedule

Measurement Date Established	Initial Recognition Period (years)	Initial Amount	Outstanding Balance 6/30/2023	Recognized in Current Year OPEB Expense	Outstanding Balance 6/30/2024
<u>Difference between Actual and Expected Experience</u>					
6/30/2019	7.60	\$ 0	\$ 0	\$ 0	\$ 0
6/30/2020	5.20	(1,259,611)	(290,679)	(242,233)	(48,446)
6/30/2021	5.20	0	0	0	0
6/30/2022	4.30	(1,233,521)	(659,791)	(286,865)	(372,926)
6/30/2023	4.30	0	0	0	0
6/30/2024	3.90	26,393	NA	6,767	19,626
Total			\$ (950,470)	\$ (522,331)	\$ (401,746)
<u>Assumption Change</u>					
6/30/2019	7.60	\$ 208,518	\$ 71,333	\$ 27,437	\$ 43,896
6/30/2020	5.20	722,307	166,687	138,905	27,782
6/30/2021	5.20	28,972	12,256	5,572	6,684
6/30/2022	4.30	(905,764)	(484,478)	(210,643)	(273,835)
6/30/2023	4.30	(30,624)	(23,502)	(7,122)	(16,380)
6/30/2024	3.90	35,703	NA	9,155	26,548
Total			\$ (257,704)	\$ (36,696)	\$ (185,305)
Grand Total			\$ (1,208,174)	\$ (559,027)	\$ (587,051)

Lewis County, West Virginia
Other Post Employment Benefits Plan
June 30, 2024 GASB 75 Actuarial Report
Schedule of Changes in the Total OPEB Liability

Reporting Date (RD)	6/30/2020	6/30/2021	6/30/2022	6/30/2023	6/30/2024
Measurement Date (MD)	6/30/2020	6/30/2021	6/30/2022	6/30/2023	6/30/2024
Valuation Date (VD)	6/30/2020	6/30/2020	6/30/2022	6/30/2022	6/30/2024
Total OPEB Liability					
1. Service cost	\$ 284,501	\$ 207,166	\$ 215,456	\$ 60,632	\$ 60,338
2. Interest	111,070	65,869	69,496	48,031	51,129
3. Benefit changes	0	0	0	0	0
4. Difference between expected and actual experience	(1,259,611)	0	(1,233,521)	0	26,393
5. Assumption changes	722,307	28,972	(905,764)	(30,624)	35,703
6. Benefit payments	(41,846)	(60,561)	(69,571)	(53,277)	(50,100)
7. Other	0	0	0	0	0
8. Net change in Total OPEB Liability	\$ (183,579)	\$ 241,446	\$ (1,923,904)	\$ 24,762	\$ 123,463
9. Total OPEB Liability - beginning	3,194,342	3,010,763	3,252,209	1,328,305	1,353,067
10. Total OPEB Liability - ending	\$ 3,010,763	\$ 3,252,209	\$ 1,328,305	\$ 1,353,067	\$ 1,476,530
11. Covered-employee payroll	\$ 1,948,699	\$ 1,948,699	\$ 1,369,414	\$ 1,369,414	\$ 1,784,617
12. Total OPEB Liability as a percentage of covered-employee payroll	154.50%	166.89%	97.00%	98.81%	82.74%

Notes:

- 1) Pursuant to GASB 75, a 10-year history of the above information is required. However, until a full 10-year history is compiled, information for those years which are available may be presented.
- 2) Covered payroll was provided as of the valuation date by Lewis County. Covered payroll only includes those active participants who are potentially eligible to receive premium reimbursement from Lewis County upon retirement.
- 3) Notes related to the differences between expected and actual experience and changes in assumptions are shown on page 11.

Lewis County, West Virginia
Other Post Employment Benefits Plan
June 30, 2024 GASB 75 Actuarial Report
Schedule of Changes in the Total OPEB Liability (continued)

Reporting Date (RD)	6/30/2018	6/30/2019
Measurement Date (MD)	6/30/2018	6/30/2019
Valuation Date (VD)	6/30/2018	6/30/2018
Total OPEB Liability		
1. Service cost	\$ 263,977	\$ 274,536
2. Interest	90,697	102,184
3. Benefit changes	0	0
4. Difference between expected and actual experience	0	0
5. Assumption changes	0	208,518
6. Benefit payments	(52,542)	(62,635)
7. Other	0	0
8. Net change in Total OPEB Liability	<u>\$ 302,132</u>	<u>\$ 522,603</u>
9. Total OPEB Liability - beginning	<u>2,369,607</u>	<u>2,671,739</u>
10. Total OPEB Liability - ending	<u>\$ 2,671,739</u>	<u>\$ 3,194,342</u>
11. Covered-employee payroll	\$ 3,296,026	\$ 3,296,026
12. Total OPEB Liability as a percentage of covered-employee payroll	81.06%	96.91%

Notes:

- 1) Pursuant to GASB 75, a 10-year history of the above information is required. However, until a full 10-year history is compiled, information for those years which are available may be presented.
- 2) Covered payroll was provided as of the valuation date by Lewis County. Covered payroll only includes those active participants who are potentially eligible to receive premium reimbursement from Lewis County upon retirement.
- 3) Notes related to the differences between expected and actual experience and changes in assumptions are shown on page 11.

Lewis County, West Virginia
Other Post Employment Benefits Plan
June 30, 2024 GASB 75 Actuarial Report
Notes to Schedule of Changes in the Total OPEB Liability

6/30/2024 Measurement Date

There was an experience outflow due to general plan experience and premium changes since the prior valuation.

There was a net outflow due to assumption changes. The assumption changes are as follows:

- The discount was changed from 3.85% to 3.97% resulting in an inflow.
- The medical trend was updated to the trend used in the June 30, 2023 Actuarial Valuation of the West Virginia Retiree Health Benefit Trust Fund pursuant to GASB 74 for the fiscal year ending June 30, 2023 resulting in an outflow.

6/30/2023 Measurement Date

The discount rate was changed from 3.69% to 3.85% resulting in an outflow due to an assumption change. There were no other sources of inflows or outflows.

6/30/2022 Measurement Date

There was an experience inflow due to the post 65 PEIA premiums decreasing since the prior valuation.

There was a net inflow due to assumption changes. The assumption changes are as follows:

- The discount was changed from 2.16% to 3.69% resulting in an inflow.
- The medical trend was updated to the trend used in the June 30, 2021 Actuarial Valuation of the West Virginia Retiree Health Benefit Trust Fund pursuant to GASB 74 for the fiscal year ending June 30, 2022 resulting in an inflow.
- The recommendations from the 2018 experience study for the West Virginia Public Employees' Retirement System were adopted. The following assumptions were updated: retirement rates, termination rates, disability rates, pre-retirement mortality and post-retirement mortality. Collectively, these assumption changes resulted in a net inflow.

6/30/2021 Measurement Date

The discount rate was changed from 2.21% to 2.16% resulting in an outflow due to an assumption change. There were no other sources of inflows or outflows.

6/30/2020 Measurement Date

There was an experience inflow due to lower than expected premiums and a smaller total population than expected. Part of this population decrease was due to the removal of EMS members from the valuation.

There was a net outflow due to assumption changes. Certain assumptions were updated to reflect the June 30, 2018 Actuarial Valuation of the West Virginia Retiree Health Benefit Trust Fund pursuant to GASB 74 (the "June 30, 2018 WV OPEB Valuation"). The assumption changes are as follows:

- The discount rate was changed from 3.50% to 2.21% resulting in an outflow.
- The premium trend rates were updated to use the trend rates from the June 30, 2018 WV OPEB Valuation resulting in an outflow.

6/30/2019 Measurement Date

The discount rate was changed from 3.87% to 3.50% resulting in an outflow due to an assumption change. There were no other sources of inflows or outflows.

6/30/2018 Measurement Date

GASB 75 was first implemented for the fiscal year ending 6/30/2018. There were no sources of inflows or outflows.

Lewis County, West Virginia
Other Post Employment Benefits Plan
June 30, 2024 GASB 75 Actuarial Report
Sensitivity Analysis

Sensitivity of the Total OPEB Liability to changes in the discount rate - The following presents the Total OPEB Liability, calculated using the current discount rate, as well as what the Total OPEB Liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

	1% Decrease (2.97%)	Current Discount Rate (3.97%)	1% Increase (4.97%)
Total OPEB Liability	\$ 1,703,471	\$ 1,476,530	\$ 1,291,385

Sensitivity of the Total OPEB Liability to changes in the healthcare cost trend rates - The following presents the Total OPEB Liability as well as what the Total OPEB Liability would be if it were calculated using healthcare cost trend rates that are 1-percentage point lower or 1-percentage point higher than the current healthcare cost trend rates:

	1% Decrease	Current Trend Rates	1% Increase
Total OPEB Liability	\$ 1,272,674	\$ 1,476,530	\$ 1,731,338

Note:

Current trend rates are shown in the Summary of Assumptions and Methods section of this report.

Lewis County, West Virginia
Other Post Employment Benefits Plan
June 30, 2024 GASB 75 Actuarial Report
Summary of Assumptions and Methods

Key actuarial assumptions and methods that were used for the June 30, 2024 actuarial valuation are set forth below. As indicated below, many of these actuarial assumptions are the same as those used for the July 1, 2023 Actuarial Valuation of the West Virginia Public Employees' Retirement System (the "July 1, 2023 PERS Valuation") and the June 30, 2023 Actuarial Valuation of the West Virginia Retiree Health Benefit Trust Fund pursuant to GASB 74 for the fiscal year ending June 30, 2023 (the "June 30, 2023 WV OPEB Valuation").

Discount Rate - 3.97%. Pursuant to GASB 75, for unfunded plans the discount rate should be a yield or index rate for 20-year, tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher (or equivalent quality on another rating scale). The Fidelity GO AA Bond index is often cited as an appropriate benchmark. The 20-year bond rate from that index was 3.97% on June 30, 2024. A discount rate of 3.85% was used at the prior measurement date.

Inflation - 2.75%

Salary Increases - 2.75%. Since the benefit is not pay based, the inflation rate was used as the salary increase assumption.

Retirement Rates - The rates used for the July 1, 2023 PERS Valuation. The rates are listed on Table A.

Mortality Rates - The rates used for the July 1, 2023 PERS Valuation. For pre-retirement members, the PUB-2010 General Employee tables, below-median income, headcount-weighted, projected generationally with scale MP-2018. For post-retirement members, PUB-2010 General Retiree tables, below-median income, headcount-weighted, with a 108% multiplier for males and a 122% multiplier for females projected generationally with scale MP-2018. Sample rates are listed on Table B.

Withdrawal Rates - The rates for Nonstate Employees used for the July 1, 2023 PERS Valuation. Sample rates are listed on Tables C and D.

Disability - The rates used for the July 1, 2023 PERS Valuation. Sample rates are listed on Table E.

Per Capita Claims Costs - None. This valuation only provides the liability of the premium reimbursement offered by Lewis County, which is outlined in the Plan Provisions section of this report (see page 16). All other liability associated with providing coverage through the West Virginia Public Employees Insurance Agency (PEIA) is provided in the PEIA GASB 75 disclosures. The 2024-2025 Plan Year PEIA premiums are shown on Table F.

Premium Trend Rates - The premium trend rates are the rates used for the June 30, 2023 WV OPEB Valuation. The rates are listed on Table G.

EMS Members - EMS, which is a separate entity from Lewis County, reimburses Lewis County for all EMS retiree medical costs. Therefore, Lewis County does not have a premium reimbursement liability for EMS retirees, and the EMS actives and retirees are not included in the valuation.

Election Percentage - It is assumed that 100% of eligible retirees will elect to receive coverage upon retirement. All future retirees are assumed to elect PPB Plan A.

Marriage Percentage - Not applicable. Lewis County does not reimburse spouse premiums for employees retiring after December 31, 2014.

Actuarial Funding Method - Individual Entry Age Normal, level percent of salary.

Lewis County, West Virginia
Other Post Employment Benefits Plan
June 30, 2024 GASB 75 Actuarial Report
Summary of Assumptions and Methods (continued)

Table A - Retirement Rates

<u>Age</u>	<u>Male</u>	<u>Female</u>
55	30.0%	30.0%
56	18.0%	18.0%
57	15.0%	15.0%
58	15.0%	15.0%
59	15.0%	15.0%
60	12.0%	12.0%
61	15.0%	15.0%
62	22.0%	22.0%
63	15.0%	15.0%
64	18.0%	18.0%
65	25.0%	25.0%
66	20.0%	20.0%
67	20.0%	20.0%
68	20.0%	20.0%
69	20.0%	20.0%
70	100.0%	100.0%

Table B - Sample Mortality Rates

The sample mortality rates shown below are the base rates with the multipliers.

<u>Age</u>	<u>Pre-Retirement</u>		<u>Post-Retirement</u>	
	<u>Male</u>	<u>Female</u>	<u>Male</u>	<u>Female</u>
25	0.0410%	0.0120%	NA	NA
30	0.0520%	0.0190%	NA	NA
35	0.0680%	0.0300%	NA	NA
40	0.0960%	0.0470%	NA	NA
45	0.1430%	0.0720%	NA	NA
50	0.2180%	0.1070%	0.7787%	0.5124%
55	0.3200%	0.1570%	0.9731%	0.5734%
60	0.4660%	0.2380%	1.1696%	0.6503%
65	0.6820%	0.3800%	1.4126%	0.8479%
70	NA	NA	2.2529%	1.4506%
75	NA	NA	3.7562%	2.5352%
80	NA	NA	6.3796%	4.4628%
85	NA	NA	10.8788%	8.1289%
90	NA	NA	17.5532%	14.8401%

Lewis County, West Virginia
Other Post Employment Benefits Plan
June 30, 2024 GASB 75 Actuarial Report
Summary of Assumptions and Methods (continued)

Table C - Sample Nonstate PERS Withdrawal Rates - Male Employees

Age	Years of Service					
	0 - 1	1 - 2	2 - 3	3 - 4	4 - 5	5+
20	0.3588	0.3024	0.2750	0.2090	0.1632	0.1559
30	0.3036	0.2448	0.1936	0.1694	0.1200	0.1025
40	0.2484	0.1872	0.1518	0.1100	0.1080	0.0621
50	0.1932	0.1320	0.1080	0.0880	0.0792	0.0460
60	0.1518	0.1200	0.0960	0.0660	0.0504	0.0250

Table D - Sample Nonstate PERS Withdrawal Rates - Female Employees

Age	Years of Service					
	0 - 1	1 - 2	2 - 3	3 - 4	4 - 5	5+
20	0.3163	0.2415	0.2383	0.1800	0.1938	0.1512
30	0.2758	0.2185	0.1954	0.1550	0.1482	0.0900
40	0.2404	0.1898	0.1397	0.1300	0.1026	0.0644
50	0.1898	0.1300	0.1256	0.1000	0.0798	0.0420
60	0.1518	0.1100	0.1038	0.0800	0.0570	0.0260

Table E - Sample Disability Rates

<u>Age</u>	<u>Male</u>	<u>Female</u>
20	0.0001	0.0001
30	0.0002	0.0004
40	0.0008	0.0007
50	0.0035	0.0023
60	0.0054	0.0049

Lewis County, West Virginia
Other Post Employment Benefits Plan
June 30, 2024 GASB 75 Actuarial Report
Summary of Assumptions and Methods (continued)

Table F - Plan Year 2024-2025 PEIA Monthly Premiums

	<u>Pre - Medicare</u>	<u>Medicare</u>
Employees hired prior to 7/1/2010		
5 to 9 years of service	\$ 1,019	\$ 196
10 to 14 years of service	786	162
15 to 19 years of service	550	128
20 to 24 years of service	412	99
25 or more years of service	319	81
Employees hired on or after 7/1/2010	\$ 1,271	\$ 281
	<u>Under Age 67</u>	<u>Age 67 and Over</u>
Basic Life Insurance	\$ 11.14	\$ 5.56

Table G - Premium Trend Rates

<u>Plan Year End</u>	<u>Pre - Medicare</u>	<u>Medicare</u>	<u>Life Insurance</u>
2025	10.00%	5.00%	0.00%
2026	10.00%	5.00%	0.00%
2027	10.00%	5.00%	0.00%
2028	8.90%	8.24%	0.00%
2029	7.80%	7.31%	0.00%
2030	6.70%	6.37%	0.00%
2031	5.60%	5.44%	0.00%
2032 and after	4.50%	4.50%	0.00%

Lewis County, West Virginia
Other Post Employment Benefits Plan
June 30, 2024 GASB 75 Actuarial Report
Summary of Plan Provisions

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

Eligibility

All participants will be eligible for retiree medical benefits when they: (1) become fully vested under West Virginia Public Employees' Retirement System ("PERS"), (2) commence monthly retirement benefit payments under PERS, and (3) retire from active service. A summary of those eligibility requirements is as follows:

- Retirement with full benefits at age 55 if age plus contributing service equals 80 or more. This is known as the Rule of 80.
- Retirement with full benefits at age 60 if the participant has 5 or more years of contributing service.
- Retirement with reduced benefits at age 55 if the participant has 10 or more years of credited service.
- Retirement with reduced benefits if less than 55 years of age and the participant has 30 or more years of service.

Benefits

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

Lewis County will reimburse a portion of the spouse premium for eligible employees who retired on or before December 31, 2014. The County will not reimburse any spouse premium (for medical or life insurance) for employees retiring after December 31, 2014.

Lewis County will reimburse 100% of the basic life insurance premium for retirees that were hired before July 1, 2017.

Reimbursement Percentages

All employees hired on or after July 1, 2017 are not eligible for premium reimbursement. These employees may retain medical coverage through PEIA, but they must pay the entire PEIA premium.

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

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

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



AIA® Document G701® – 2017

Change Order

PROJECT: <i>(Name and address)</i> Lewis-Gilmer 911 476 US Route 19 North Weston, WV 26452	CONTRACT INFORMATION: Contract For: General Construction Date: 03-28-2023	CHANGE ORDER INFORMATION: Change Order Number: 08 Date: 09-11-2024
OWNER: <i>(Name and address)</i> County Commission of Lewis County 110 Center Avenue Weston, WV 26452	ARCHITECT: <i>(Name and address)</i> Silling Associates, Inc. 405 Capitol Street, Upper Atrium Charleston, WV 25301	CONTRACTOR: <i>(Name and address)</i> Danhill Construction Company PO Box 685 Gauley Bridge WV 25085

THE CONTRACT IS CHANGED AS FOLLOWS:

(Insert a detailed description of the change and, if applicable, attach or reference specific exhibits. Also include agreed upon adjustments attributable to executed Construction Change Directives.)

Additional Gase Line Work - See Attached COP #12

The original Contract Sum was	\$ 6,038,942.00
The net change by previously authorized Change Orders	\$ 151,767.00
The Contract Sum prior to this Change Order was	\$ 6,190,709.00
The Contract Sum will be increased by this Change Order in the amount of	\$ 25,344.53
The new Contract Sum including this Change Order will be	\$ 6,216,053.53

The Contract Time will be unchanged by (0) days.

The new date of Substantial Completion will be

NOTE: This Change Order does not include adjustments to the Contract Sum or Guaranteed Maximum Price, or the Contract Time, that have been authorized by Construction Change Directive until the cost and time have been agreed upon by both the Owner and Contractor, in which case a Change Order is executed to supersede the Construction Change Directive.

NOT VALID UNTIL SIGNED BY THE ARCHITECT, CONTRACTOR AND OWNER.

ARCHITECT *(Signature)*

BY: Jeremy Jones, AIA

(Printed name, title, and license number if required)

9.13.24

Date

CONTRACTOR *(Signature)*

BY: Danhill Construction Company

(Printed name and title)

Date

OWNER *(Signature)*

BY: Lewis County Commission

(Printed name and title)

Date

Danhill Construction Company

Client: LG911 - COP #12 - Additional Gas Line Work
Property: 476 US Route 19 N
Weston, WV

Operator: JUSTIN_D

Estimator: Justin Dozier
Company: Danhill Construction Company
Business: P.O. Box 685
Gauley Bridge, WV 25085

Cellular: (304) 663-9065
E-mail: justin.
dozier@danhillconstruction.
com

Type of Estimate:

Date Entered: 9/3/2024

Date Assigned:

Price List: WVFA8X_SEP24

Labor Efficiency: Restoration/Service/Remodel

Estimate: 2024-09-03-1319

Danhill Construction Company

2024-09-03-1319

General Requirements (DHC)*

CAT	SEL	ACT DESCRIPTION	REMOVE	REPLACE	TAX	TOTAL
	CALC	QTY				
1. FEE	TIPF	+ Bonds (2%)				
	0.02	0.02 EA [*]	0.00+	25,322.41 =	0.00	506.45
2. FEE	TIPF	+ Insurance (1%)				
	0.01	0.01 EA [*]	0.00+	25,322.41 =	0.00	253.22
Totals: General Requirements (DHC)*					0.00	759.67

Project Management (DHC)*

CAT	SEL	ACT DESCRIPTION	REMOVE	REPLACE	TAX	TOTAL
	CALC	QTY				
3. LAB	ADMIN	+ Project Management & Coordination				
	10	10.00 HR [*]	0.00+	70.00 =	0.00	700.00
4. FEE	TIPF	+ General Contractor's Overhead & Profit (15%)				
	0.15	0.15 EA [*]	0.00+	700.00 =	0.00	105.00
Totals: Project Management (DHC)*					0.00	805.00

Supervision (DHC)*

CAT	SEL	ACT DESCRIPTION	REMOVE	REPLACE	TAX	TOTAL
	CALC	QTY				
5. LAB	SUPERC	I On-Site Supervision & Coordination				
	10	10.00 HR [*]	0.00+	65.00 =	0.00	650.00
6. FEE	TIPF	+ General Contractor's Overhead & Profit (15%)				
	0.15	0.15 EA [*]	0.00+	650.00 =	0.00	97.50
Totals: Supervision (DHC)*					0.00	747.50

Additional Gas Line Work (Hranec)*

Danhill Construction Company

CAT	SEL	ACT DESCRIPTION		REMOVE	REPLACE	TAX	TOTAL
	CALC	QTY					
7. PLM	AGP		+ Additional Gas Line Work (Hranec)				
		1	1.00 EA [*]	0.00+	20,938.51 =	0.00	20,938.51
8. FEE	TIPF		+ General Contractor's - Overhead & Profit (10%)				
		0.10	0.10 EA [*]	0.00+	20,938.51 =	0.00	2,093.85
Totals: Additional Gas Line Work (Hranec)*						0.00	23,032.36
Line Item Totals: 2024-09-03-1319						0.00	25,344.53

Danhill Construction Company

Summary

Line Item Total	25,344.53
Replacement Cost Value	<u>\$25,344.53</u>
Net Claim	<u><u>\$25,344.53</u></u>

Justin Dozier 9/3/2024
Justin Dozier

RESOLUTION

At a regular session of the Lewis County Commission, held (Month, day and year) September 24, 2024 the following order was made and entered:

SUBJECT: The revision of the General County Levy Estimate (Budget) for the County of Lewis. 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 1, a copy of which is entered as part of this record.

The adoption of the foregoing resolution having been moved by _____, and duly seconded by _____ the vote thereon was as follows:

_____	<u>Yes or No</u>
_____	<u>Yes or No</u>
_____	<u>Yes or No</u>

WHEREUPON, the Lewis County Commission, 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 President, Robert Stewart, III is authorized to fix his signature on the attached "Request for Revision to Approved Budget" to be sent to the State Auditor for approval.

Ora Ash, Deputy State Auditor
 West Virginia State Auditor's Office
 200 West Main Street
 Clarksburg, WV 26301
 Phone: 627-2415 ext. 5101 or ext. 5118
 Fax: 304-340-5090
 Email: lgs@wvsao.gov

REQUEST FOR REVISION TO APPROVED BUDGET

Subject to approval of the state auditor, the governing body requests that the budget be revised prior to the expenditure or obligation of funds for which no appropriation or insufficient appropriation currently exists. (§ 11-8-26a)

CONTROL NUMBER

FY: 2025
 Fund: 1
 Rev. No. 3
 Pages: 1

Lewis County Commission
 GOVERNMENT ENTITY

Person To Contact Regarding Request: 110 Center Avenue
 Name: **Rebecca Carder** STREET OR PO BOX COUNTY
 Phone: **304-269-8215** Government Type
 Fax: **304-269-8202** Weston 26452
 Email: rcarder@lewiscountywv.org CITY ZIP CODE

REVENUES: (net each acct.)

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	PREVIOUSLY APPROVED AMOUNT	(INCREASE)	(DECREASE)	REVISED AMOUNT
	#N/A				
	#N/A				
	#N/A				
	#N/A				
	#N/A				
	#N/A				

NET INCREASE/(DECREASE) Revenues (ALL PAGES)

COUNTIES-TRANSFERS TO THE GENERAL FUND FROM OTHER FUNDS MUST HAVE PRIOR APPROVAL OF AUDITOR'S OFFICE

EXPENDITURES: (net each account category)

(WV CODE 7-1-9)

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	PREVIOUSLY APPROVED AMOUNT	(INCREASE)	(DECREASE)	REVISED AMOUNT
713	Fire Department	115,000	35,000		150,000
424	Courthouse	3,818,550		35,000	3,783,550
	#N/A				
	#N/A				
	#N/A				
	#N/A				
	#N/A				
	#N/A				
	#N/A				
	#N/A				
	#N/A				

NET INCREASE/(DECREASE) Expenditures

APPROVED BY THE STATE AUDITOR

BY: _____ Date _____
 Deputy State Auditor, Local Government Services Div.

 AUTHORIZED SIGNATURE OF ENTITY APPROVAL DATE



Lewis - Gilmer E-911

James W. Gum, Director

TTY -- Phone: (304) 269-8243 • Fax: (304) 269-8203 • Email: LCE911@LCE-911.com

201 Orchard Street • Weston, WV 26452

To: Lewis County Commission

From: James Gum

Ref: Furniture console bids

Commissioners, Keith Talbert and I have went over the two (2) Furniture RFP's. We have determined that both solutions would work for the 911 center and appear to meet the requirements set forth in the RFP. I have broken down the results and have them listed below.

1. Xybix Systems- \$134,844.00
2. Evans Consoles inc- \$155,201.90

With further review and going over all aspects of both designs, looking for the best fit for the room and features designed for the dispatchers, Keith and I recommend that the Lewis-Gilmer E-911 purchase our Dispatch furniture from Evans Consoles.

James W. Gum, Director

Keith Talbert, Assistant Director