

COUNTY COMMISSION OF LEWIS COUNTY

110 Center Avenue
Weston WV 26452
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COMMISSIONERS:
Bobby Stewart, President
Rod Wyman, Commissioner
Agnes Queen, Commissioner

**LEWIS COUNTY COMMISSION
110 CENTER AVENUE, 2ND FLOOR
WESTON, WV 26452
MEETING AGENDA
TUESDAY, SEPTEMBER 16, 2025**

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)*
- 3. 10:05 AM** **WV American Legion Post 4 Proclamation :** The Lewis County Commission will consider executing a proclamation in support of the WV American Legion Post 4 in recognition of Louis Bennett Jr. *(action required)*
- 4. 10:10 AM** **Adult Literacy Week Proclamation:** The Lewis County Commission will consider executing a proclamation in support of Adult Literacy Week. *(action required)*
- 5. 10:15 AM** **CoRRN Presentation:** The CoRRN organization will provide a presentation for the Lewis County Commission. *(information only)*
- 6. 10:20 AM** **Lewis County EMS Funding Request:** Executive Director, James Taylor, will provide a detailed request for funding in the amount of \$ 90,909.09. *(action required)*
- 7. 10:25 AM** **Executive Session:** The Commission will enter executive session to discuss a land acquisition. WV Code §6-9a-4

CORRESPONDENCE

- 8. Upshur County Commission Meeting Agenda:** The September 11, 2025 Upshur County Commission meeting has been canceled. The next meeting is scheduled for September 18, 2025. *(information only)*
- 9. Lewis County Assessor Tax Map and Drafting Monitoring.** John Breen, Lewis County Assessor submits notice that all monitoring is completed for 2023, 2024, and 2025. The County map design, content and maintenance are all satisfactory. Lewis County is following the mapping guidelines

established by the Property Valuation Training and Procedures Commission (PVC). *(information only)*

- 10. Lewis County Sheriff's Financial Statement:** The August 2025 Sheriff's Financial Statement is presented for review. The amended July 2025 and the August 2024 financial statements are also presented for review. *(information only)*
- 11. Lewis County Sheriff's Mileage Report:** The August 2025 Sheriff's Mileage Report is presented for review. *(information only)*
- 12. State of West Virginia Division of Corrections & Rehabilitation:** The Regional Jail invoice for the month of August 2025 in the amount of \$70,719.48 is presented for review. The invoice amount for the month of July 2025 was \$63,776.70. The invoice amount for August 2024 was \$41,005.24. The County daily rate is now \$53.82. Lewis County has been billed for 1,314 jail beds during the fiscal year 2026. *(information only)*
- 13. 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, 2025 Actuarial is presented for review. *(information only)*
- 14. Board(s) and Committee(s) Reports:** Commissioners will give reports on any board(s) or committee(s) meeting attended including: Lewis County Park Project Meeting, National Association of Counties, Arnold Cemetery Rededication, Fire Association, etc.

BUSINESS

- 15. True North Forestry, LLC Estimate:** True North Forestry, LLC presents an estimated fair market timber value for the property located at Hacker's Creek District in Lewis County, WV in the amount of \$54,812.60 for consideration. *(action required)*
- 16. Lewis County Administrator Request to Hire:** Tina Helmick requests advice and consent per West Virginia Code §7-7-7 to hire William Blake as the Animal Control Officer at an annual starting salary of \$30,000.00. If approved the employment start date will be September 17, 2025. Ms. Helmick requests the 90-day probationary period for benefits be waived. *(action required)*
- 17. Lewis County Assistant Administrator:** Sherry Rogers, Assistant Administrator, submits a letter of resignation effective September 18, 2025. *(action required)*
- 18. Lewis County Administrator Request to Advertise:** Tina Helmick, Administrator, requests to advertise for a position in the Commission office. *(action required)*
- 19. Lewis County Park Request to Hire:** Park Director Josh Hinchman requests to hire Andrew Strader as ropes course guide at \$12.00 an hour working up to 40 hours a week with a start date of September 17, 2025. *(action required)*
- 20. Time Sheets/Annual or Sick Leave Requests:** Tina Helmick Leave Request, Steve Money Penny Leave Request, Sherry Rogers Leave Request *(action required)*

ACTIONS, ESTATE SETTLEMENTS, ORDERS AND PAYMENT OF EXPENDITURES:

- 21. Actions of the Clerk:** The Lewis County Clerk 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)*
- 22. Approval of Estates:** The Lewis County Clerk 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)*

- 23. 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)*
- 24. 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:

- 25. 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

LEWIS COUNTY COMMISSION
PROCLAMATION
WV AMERICAN LEGION POST 4
LOUIS BENNETT JR.

WHEREAS, On this day we honor the courage, sacrifice and service of Louis Bennett Jr. Who served in the British Royal Flying Corps during World War I; and

WHEREAS, Serving as West Virginia's only World War I flying ace, he flew over twenty missions and made twelve victories before dying in 1918. Although his service in World War I was a brief nine days his accomplishments have been honored and he has earned the status of a war hero; and

WHEREAS, To honor Louis Bennett Jr.'s incredible life the Bennett family donated the family home to the community in 1922. This historic building has since housed the War Memorial and Public Library for over one hundred years; and

WHEREAS, The Lewis County Commission honors the valor, service, sacrifice and dedication of Louis Bennett Jr. and the generosity of his family;

WHEREAS, The Lewis County Commission recognizes the service and dedication of Louis Bennett Jr. and recognizes the generosity of his family.

NOW THEREFORE BE IT RESOLVED, the Lewis County Commission observes and honors Louis Bennett Jr.'s service and sacrifice to our country and community.

Given under our hands this 16th Day of September 2025

Bobby Stewart, President

Rod Wyman, Commissioner

Agnes Queen, Commissioner

ATTEST:

Rebecca Carder, County Clerk

NATIONAL ADULT EDUCATION AND FAMILY LITERACY WEEK 2025

WHEREAS, National Adult Education and Family Literacy Week raises public awareness of family literacy; and

WHEREAS, empowering parents and guardians through adult education and literacy services is directly linked to improved educational outcomes for their children; and

WHEREAS, economic, cultural and societal development is incumbent upon a literate population; and

WHEREAS, literacy provides pathways to continuing education, entering rewarding careers and strengthening communities; and

WHEREAS, improving family literacy leads to sustaining wages, breaking intergenerational cycles of poverty, preventing recidivism and increasing economies; and

NOW, THEREFORE, the Lewis County Commission proclaims the week of September 14 through September 20, 2025 as "Adult Education and Family Literacy Week" in Lewis County to celebrate the programs and recognize the educators who work in the community.

Bobby Stewart, President

Rod Wyman, Commissioner

Agnes Queen, Commissioner

Date

ATTEST: Rebecca Carder, County Clerk

Exit Conference
Mapping / Drafting
2025

7/4/25
(Date)

Lewis
(County)

Monitoring Summary

Tax Mapping


Satisfactory
(✓)

Unsatisfactory
(✓)

Map Design and Content	✓	
Map Maintenance	✓	
Map Submission	✓	
Digital Parcel Submission	✓	

Comments: County map design, content and
maintenance are all satisfactory.
County is following the mapping guidelines
established by the PVTPL.


Assessor's Signature


Monitor's Signature

MONITORING QUESTIONNAIRE -- 2025

SURFACE TAX MAPS

(For Internal Use of Tax Department Only)

Lewis COUNTY

9/4/25
DATE OF INSPECTION

Sesse Selfries GISPA
NAME AND TITLE OF INSPECTOR

Landmark
PERSON/FIRM PERFORMING TAX MAPPING

PERSON/FIRM PERFORMING DRAFTING

I. What is the current format of county tax maps?

☐ Manual ☒ Digital ☐ Both

II. What is the current format of county tax maps available to the public?

☐ Manual ☐ Digital ☒ Both

III. If county tax maps are manual,

1. Date to which work maps are current:

2. Date to which master maps are current:

3. Is there a complete set of work copies?

☐ Yes ☐ No

4. Where are the master maps kept?

☐ State ☐ County

5. How are maps maintained / updated?

☐ By County itself

☐ Have state send out to update through bidding process

☐ Other

6. Date maps were sent to state for updating?

IV. If county tax maps are digital,

1. Date to which maps are current:

9/25

2. List person(s)/firm(s) converting mapping data to digital form and software(s) used, starting from the latest to the earliest, and brief descriptions of work being accomplished.

Contractor

Software Used

Scope of Work

Contractor	Software Used	Scope of Work

Any additional comments to information provided above:

3. Software(s) the county uses to operate/process/maintain the mapping data,
☐ AutoCAD (Version _____) ☐ ESRI ArcInfo (Version _____)
☐ MicroStation (Version _____) ☐ Other _____
4. Date to which updated maps were sent to state? 2/11/25
5. How does the mapper obtain training/technical support to operate the mapping software?
☐ Training classes (provided by _____)
☐ Peer training (by calling colleagues from other counties, etc.)
☐ Hired with previous experience
☐ Self-taught
☐ None. Need to seek for means of assistance
☐ Other _____

V. Check contents of the maps:

Title Block

- a) Is key map or annotations of adjacent maps legible? ☒ Yes ☐ No
b) Is the legend consistent w/ map contents? ☒ Yes ☐ No
c) Is the north arrow oriented properly? ☒ Yes ☐ No

Line Work

- a) Are all line types consistent w/ legend? ☒ Yes ☐ No
b) Are parcels lined up well w/ streets/ stream/railroad? ☒ Yes ☐ No
c) Are lines legible? ☒ Yes ☐ No

Annotations

- a) Are all annotations legible and sized/placed properly? ☒ Yes ☐ No
b) Check list of annotations
 - ◆ Parcel IDs ☒ Yes ☐ No
 - ◆ Street names/route numbers ☒ Yes ☐ No
 - ◆ Stream names ☒ Yes ☐ No
 - ◆ Railroad names ☒ Yes ☐ No
 - ◆ Adjacent county/district names ☒ Yes ☐ No
 - ◆ Acreages ☒ Yes ☐ No
 - ◆ Lot dimensions/lot numbers ☒ Yes ☐ No
 - ◆ Miscellaneous items, i.e. leaders, land hooks, etc. ☒ Yes ☐ No

Plans to correct or improve missing items listed above:

Use the blank area below for any additional comments or attached sheets as needed.

TAX MAPPING/DRAFTING QUALITY INSPECTION

Lewis COUNTY

9/4/25
DATE OF INSPECTION

Jesse Selfries G/SPA
NAME AND TITLE OF INSPECTOR

Landmark

PERSON/FIRM PERFORMING TAX MAPPING

PERSON/FIRM PERFORMING DRAFTING

1. Date to which work maps are current: 9/25
2. Date to which master maps are current: 2/25
3. Is there a complete set of work copies?
✓ Yes No
4. Does the work on the maps generally follow the uniform statewide mapping procedures?
✓ Yes No
5. Does the drafting on the master maps conform to the existing maps and statewide drafting procedures?
✓ Yes No
6. Has the person or firm's employees who are performing the tax mapping/drafting received adequate training?
✓ Yes No

Monitoring Questionnaire – 2025

Tax Mapping	Yes	No	N/A	Comments or W/P reference
Map Design & Content				
Has the county followed the mapping guidelines adopted by the PVTPC?	✓			
Map Maintenance				
Has the county followed the mapping guidelines adopted by the PVTPC?	✓			
Map Submission				
Has the county followed the mapping guidelines adopted by the PVTPC?	✓			
Digital Parcel Submission				
Has the county followed the mapping guidelines adopted by the PVTPC?	✓			

Lewis County Financial Statement
Month Ending- August 2025

Lewis County
09/09/2025 @ 12:05:04 PM

	Beginning Balance	All Other Revenues	All Taxes Collected	Less: Orders Issued	Ending Balance
General County	4,127,753.30	\$475,460.38	\$1,368,243.25	\$1,793,862.24	4,177,594.69
Coal Severence	23,181.02	\$55.25	\$0.00	\$0.00	23,236.27
General School	33,040.31	\$4,686.76	\$0.00	\$0.00	37,727.07
Magistrate Court	773.50	\$1,478.16	\$0.00	\$1,739.00	512.66
Worthless Check	6,777.93	\$16.16	\$0.00	\$0.00	6,794.09
Dog and Kennel	38,776.30	\$2,064.56	\$0.00	\$37.08	40,803.78
Home Detention	72,949.51	\$7,583.07	\$0.00	\$5,327.68	75,204.90
Emergency 911 Fund	2,374,221.38	\$390,111.61	\$0.00	\$164,761.48	2,599,571.51
Lewis County Aquatic Fund	595,742.48	\$1,419.99	\$0.62	\$0.00	597,163.09
Citizens Education	29,566.73	\$71.73	\$0.00	\$164.62	29,473.84
Federal Equitable	0.71	\$1,496.82	\$0.00	\$0.00	1,497.53
Fire Fees	0.00	\$681.44	\$0.00	\$681.44	0.00
Sheriff Special Account-State	33,204.71	\$7,475.29	\$0.00	\$5,446.77	35,233.23
County Building	476,277.74	\$3,016.80	\$0.00	\$0.00	479,294.54
Board of Health	839,675.53	\$120,347.40	\$0.00	\$184,079.68	775,943.25
Tax Lien	26,288.34	\$0.00	\$0.00	\$0.00	26,288.34
Delinquent Nonentered	16,688.28	\$0.00	\$0.00	\$0.00	16,688.28
Concealed Weapons	42,998.10	\$647.98	\$0.00	\$0.00	43,646.08
Assessor Valuation	148,119.89	\$120,384.76	\$0.00	\$37,965.51	230,539.14
Voters Resistration	669.56	\$0.00	\$0.00	\$0.00	669.56
State Current	0.00	\$27.56	\$24,212.31	\$24,239.87	0.00
Criminal Charges	0.00	\$512.81	\$0.00	\$512.81	0.00
Court Reporter	0.00	\$71.00	\$0.00	\$71.00	0.00
State Police	0.00	\$475.00	\$0.00	\$475.00	0.00
Vehicle License - DMV	0.00	\$25,554.31	\$0.00	\$25,554.31	0.00
State Fines	0.00	\$2,176.00	\$0.00	\$2,176.00	0.00
Jury Fund	(4,129.90)	\$4,129.90	\$0.00	\$0.00	0.00
WV Deputies Fund	667.00	\$633.50	\$0.00	\$662.50	638.00
General Current Expenses	0.00	\$30,596.37	\$1,846,438.89	\$1,877,035.26	0.00
Excess Levy	0.00	\$42,053.13	\$1,302,556.67	\$1,344,609.80	0.00
Weston Current	0.00	\$162.21	\$142,521.39	\$142,683.60	0.00
Jane Lew Current	0.00	\$13.01	\$11,430.85	\$11,443.86	0.00
County Clerk Election Administration	23,944.14	\$498.07	\$0.00	\$0.00	24,442.21
County Clerk Real Property E-Record	23,944.14	\$498.07	\$0.00	\$0.00	24,442.21
LC Blueprint Community	59,387.99	\$0.00	\$0.00	\$0.00	59,387.99
Phase 1 Water Project	\$785,871.10	\$0.00	\$0.00	\$785,871.10	\$0.00
E-911 Revenue Fund	\$0.00	\$30,973.77	\$0.00	\$30,973.77	0.00
E-911 Construction Fund	\$0.00	\$0.00	\$0.00	\$0.00	0.00
ARPA - PILT	\$139,262.36	\$331.94	\$0.00	\$0.00	139,594.30
Certified to State	\$899,948.48	\$8,041.40	\$0.00	\$35,366.10	872,623.78
Opioid Settlement	\$141,766.47	\$337.91	\$0.00	\$0.00	142,104.38
County Fire Protection	\$33,207.45	\$79.15	\$0.00	\$0.00	33,286.60
EMS Salary Enhancement	\$0.00	\$0.00	\$0.00	\$0.00	0.00
Financial Stabilization	\$1,826,241.38	\$0.00	\$0.00	\$0.00	1,826,241.38
Totals	\$12,816,815.93	\$1,284,163.27	\$4,695,403.98	\$6,475,740.48	\$12,320,642.70

Balance in county depositories - End of Month

Less: Orders Outstanding

Add: Deposits in Transit

Cash in Office at End of Month

Misc. Adjustments (+ or -)

Total in county Depositories and Office

\$16,019,817.28
\$5,788,039.11
\$2,085,364.53
\$3,500.00

Bank Errors

Bank Errors

Bank Errors

Total

True Balance

\$12,320,642.70

I, M. Metz, Sheriff of Lewis Co., West Virginia, do hereby certify that the foregoing is a true and correct statement of the finances of Lewis Co., West Virginia, for the month ending referenced above. The amount received, the amount distributed and the amount remaining in the Treasury and County Depositories.

Mickey E Metz
Sheriff & Treasurer,
9-9-25
County

Difference

Dated and sworn to on this date.

Amended

Lewis County Financial Statement
Month Ending- July 2025

Lewis County
09/09/2025 @ 12:05:20 PM

	Beginning Balance	All Other Revenues	All Taxes Collected	Less: Orders Issued	Ending Balance
General County	4,735,173.82	\$585,721.49	\$360,690.78	\$1,553,832.79	4,127,753.30
Coal Severance	10,669.66	\$12,511.36	\$0.00	\$0.00	23,181.02
General School	28,986.27	\$4,054.04	\$0.00	\$0.00	33,040.31
Magistrate Court	1,344.42	\$1,168.08	\$0.00	\$1,739.00	773.50
Worthless Check	6,730.73	\$47.20	\$0.00	\$0.00	6,777.93
Dog and Kennel	28,802.88	\$33,643.33	\$0.00	\$23,669.91	38,776.30
Home Detention	117,168.52	\$10,811.79	\$0.00	\$55,030.80	72,949.51
Emergency 911 Fund	2,505,986.03	\$6,472.23	\$0.00	\$138,236.88	2,374,221.38
Lewis County Aquatic Fund	594,227.18	\$1,514.06	\$1.24	\$0.00	595,742.48
Citizens Education	30,207.09	\$87.43	\$0.00	\$727.79	29,566.73
Federal Equitable	0.71	\$0.00	\$0.00	\$0.00	0.71
Fire Fees	0.00	\$494.08	\$0.00	\$494.08	0.00
Sheriff Special Account-State	32,366.38	\$838.33	\$0.00	\$0.00	33,204.71
County Building	475,653.87	\$623.87	\$0.00	\$0.00	476,277.74
Board of Health	810,410.60	\$184,720.86	\$0.00	\$155,455.93	839,675.53
Tax Lien	26,288.34	\$0.00	\$0.00	\$0.00	26,288.34
Delinquent Nonentered	16,688.28	\$0.00	\$0.00	\$0.00	16,688.28
Concealed Weapons	53,465.25	\$398.85	\$0.00	\$10,866.00	42,998.10
Assessor Valuation	141,337.90	\$29,932.53	\$0.00	\$23,150.54	148,119.89
Voters Registration	669.56	\$0.00	\$0.00	\$0.00	669.56
State Current	0.00	\$5.74	\$6,178.09	\$6,183.83	0.00
Criminal Charges	0.00	\$200.00	\$0.00	\$200.00	0.00
Court Reporter	0.00	\$120.00	\$0.00	\$120.00	0.00
State Police	25.00	\$215.00	\$0.00	\$240.00	0.00
Vehicle License - DMV	0.00	\$32,593.34	\$0.00	\$32,593.34	0.00
State Fines	0.00	\$475.00	\$0.00	\$475.00	0.00
Jury Fund	0.00	\$0.00	\$0.00	\$4,129.90	(4,129.90)
WV Deputies Fund	707.00	\$662.50	\$0.00	\$702.50	667.00
General Current Expenses	0.00	\$29,275.17	\$479,722.45	\$508,997.62	0.00
Excess Levy	0.00	\$24,590.25	\$332,687.93	\$357,278.18	0.00
Weston Current	0.00	\$38.34	\$41,300.07	\$41,338.41	0.00
Jane Lew Current	0.00	\$7.32	\$7,882.20	\$7,889.52	0.00
County Clerk Election Administration	22,108.56	\$1,835.58	\$0.00	\$0.00	23,944.14
County Clerk Real Property E-Record	22,108.56	\$1,835.58	\$0.00	\$0.00	23,944.14
LC Blueprint Community	59,387.99	\$0.00	\$0.00	\$0.00	59,387.99
Phase 1 Water Project	\$0.00	\$785,871.10	\$0.00	\$0.00	\$785,871.10
E-911 Revenue Fund	\$0.00	\$30,973.77	\$0.00	\$30,973.77	0.00
E-911 Construction Fund	\$0.00	\$0.00	\$0.00	\$0.00	0.00
ARPA - PILT	\$138,908.43	\$353.93	\$0.00	\$0.00	139,262.36
Certified to State	\$887,170.20	\$12,778.28	\$0.00		899,948.48
Opioid Settlement	\$141,406.18	\$360.29	\$0.00	\$0.00	141,766.47
County Fire Protection	\$33,123.06	\$84.39	\$0.00	\$0.00	33,207.45
EMS Salary Enhancement	\$0.00	\$0.00	\$0.00	\$0.00	0.00
Financial Stabilization	\$1,826,241.38	\$0.00	\$0.00	\$0.00	1,826,241.38
Totals	\$12,747,363.85	\$1,795,315.11	\$1,228,462.76	\$2,954,325.79	\$12,816,815.93

Balance in county depositories - End of Month

Less: Orders Outstanding

Add: Deposits in Transit

Cash in Office at End of Month

Misc. Adjustments (+ or-)

\$14,162,813.52

\$2,222,867.96

\$873,370.37

\$3,500.00

Bank Errors

Bank Errors

Bank Errors

Total

Total in county Depositories and Office

\$12,816,815.93

True Balance

\$12,816,815.93

I, m. metz, Sheriff of Lewis Co., West Virginia, do hereby certify that the foregoing is a true and correct statement of the finances of Lewis Co., West Virginia, for the month ending referenced above. The amount received, the amount distributed and the amount remaining in the Treasury and County Depositories.

Mackey E Metz Lewis
, Sheriff & Treasurer, County
9-9-25

Difference

Dated and sworn to on this date.

Amended

Lewis County Financial Statement
Month Ending- August 2024

Lewis County
09/12/2024 @ 10:39:25 AM

	Beginning Balance	All Other Revenues	All Taxes Collected	Less: Orders Issued	Ending Balance
General County	3,633,369.68	\$534,909.02	\$1,157,521.03	\$948,580.75	4,377,218.98
Coal Severance	22,877.30	\$56.41	\$0.00	\$0.00	22,933.71
General School	40,283.07	\$3,938.26	\$0.00	\$0.00	44,221.33
Magistrate Court	1,749.93	\$1,265.24	\$0.00	\$229.94	2,785.23
Worthless Check	12,559.04	\$81.04	\$0.00	\$0.00	12,640.08
Dog and Kennel	35,309.90	\$3,471.69	\$0.00	\$768.48	38,013.11
Home Detention	90,966.72	\$7,064.38	\$0.00	\$2,591.35	95,439.75
Emergency 911 Fund	3,767,215.87	\$240,031.36	\$0.00	\$127,032.41	3,880,214.82
Lewis County Aquatic Fund	578,143.44	\$1,425.56	\$0.00	\$0.00	579,569.00
Citizens Education	19,265.92	\$3,547.87	\$0.00	\$119.79	22,694.00
Federal Equitable	0.71	\$0.00	\$0.00	\$0.00	0.71
Fire Fees	0.00	\$25,241.90	\$0.00	\$25,241.90	0.00
Sheriff Special Account-State	16,607.91	\$5,960.21	\$0.00	\$0.00	22,568.12
County Building	463,282.36	\$1,721.93	\$0.00	\$0.00	465,004.29
Board of Health	788,847.32	\$130,627.71	\$0.00	\$111,979.34	807,495.69
Tax Lien	49,591.41	\$0.00	\$0.00	\$0.00	49,591.41
Definquent Nonentered	17,057.98	\$0.00	\$0.00	\$0.00	17,057.98
Concealed Weapons	52,657.16	\$429.52	\$0.00	\$25.00	53,061.68
Assessor Valuation	145,058.42	\$44,314.11	\$0.00	\$20,594.96	168,777.57
Voters Registration	649.85	\$0.00	\$0.00	\$0.00	649.85
State Current	0.00	\$23.53	\$22,365.43	\$22,388.96	0.00
Criminal Charges	0.00	\$958.13	\$0.00	\$958.13	0.00
Court Reporter	0.00	\$100.00	\$0.00	\$100.00	0.00
State Police	0.00	\$200.00	\$0.00	\$200.00	0.00
Vehicle License - DMV	0.00	\$33,349.65	\$0.00	\$33,349.65	0.00
State Fines	0.00	\$0.00	\$0.00	\$0.00	0.00
Jury Fund	(6,132.03)	\$6,132.03	\$0.00	\$0.00	0.00
WV Deputies Fund	665.00	\$587.50	\$0.00	\$660.50	592.00
General Current Expenses	0.00	\$13,843.07	\$1,712,995.94	\$1,726,839.01	0.00
Excess Levy	0.00	\$7,389.38	\$927,541.29	\$934,930.67	0.00
Weston Current	0.00	\$147.06	\$139,753.70	\$139,900.76	0.00
Jane Lew Current	0.00	\$12.08	\$11,484.10	\$11,496.18	0.00
County Clerk Election Administration	5,328.32	\$1,806.81	\$0.00	\$0.00	7,135.13
County Clerk Real Property E-Record	5,328.32	\$1,806.81	\$0.00	\$0.00	7,135.13
LC Blueprint Community	47,998.72	\$3,808.00	\$0.00	\$0.00	51,806.72
Phase 1 Water Project	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
E-911 Revenue Fund	\$0.00	\$30,975.30	\$0.00	\$30,973.77	1.53
E-911 Construction Fund	\$0.00	\$0.00	\$0.00	\$0.00	0.00
ARPA - PILT	\$135,151.59	\$333.25	\$0.00	\$0.00	135,484.84
American Rescue Plan	\$2,863,887.21	\$892.63	\$0.00	\$11,250.00	2,853,529.84
Certified to State	\$335,446.10	\$2,228.92	\$0.00	\$13,788.12	323,886.90
Oploid Settlement	\$280,932.34	\$669.29	\$0.00	\$15,000.00	266,601.63
County Fire Protection	\$48.27	\$0.12	\$0.00	\$0.00	48.39
EMS Salary Enhancement	\$80,153.70	\$196.74	\$0.00	\$1,000.00	79,350.44
Financial Stabilization	\$1,740,765.05	\$0.00	\$0.00	\$0.00	1,740,765.05
Totals	\$15,225,066.58	\$1,109,546.51	\$3,971,661.49	\$4,179,999.67	\$16,126,274.91

Balance in county depositories - End of Month

Less: Orders Outstanding

Add: Deposits in Transit

Cash in Office at End of Month

Misc. Adjustments (+ or -)

\$18,879,195.14

\$4,494,949.37

\$1,738,529.14

\$3,500.00

Bank Errors

Bank Errors

Bank Errors

Total

True Balance

\$16,126,274.91

Total in county Depositories and Office

\$16,126,274.91

I, D. Gosca, Sheriff of Lewis Co, West Virginia, do hereby certify that the foregoing is a true and correct statement of the finances of Lewis Co, West Virginia, for the month ending referenced above. The amount received, the amount distributed and the amount remaining in the Treasury and County Depositories.

[Signature]
Sheriff & Treasurer, County

Difference

Dated and sworn to on this date.

AUGUST 2025 MILEAGE REQUEST

UNIT LIC.

150 M. Metz / Vin. E03706 / 5194 – 25 -- TRK 1480

151 M. Cayton / Vin. A32097 / 5122- 25 SUV 6412

152 Z. Lopez / Vin. A18031 / 4960 – 20 SUV 55598

152 Z. Lopez / Vin.B88022 /

153 B. Hendershot / Vin. C19510 / 4913 – 23 SUV 12110

154 D Cooley / Vin. B29979 / 3841 – 22 SUV 51030

155 E. Linger / Vin. A18030 / 1232 – 20 SUV 63846

156 R. Masters / Vin.A48451 / 1241 – 22 SUV 52758

157 H. Smith / Vin. 106495 /3930 – 18 INTERCEPTOR 79886

158 I. Forinash / Vin.106494 / 3929 – 18 INTERCEPTOR 80089

159

160 D. Shipman / Vin.A40308 / 4961 – 22 SUV 54536

165 R. Bowman / Vin. C99333 / B54761 – 22 TRK

170 C. Kirkpatrick / Vin. 7235 / - 25 SUV 2985

171 T. Lafever / Vin. A42303 / 1696 - 20 SUV 44230

172 J. Johnmeyer / Vin. B04451 / 4220 - 21 SUV 74244

173 J. Jenkins / Vin. 572421 / 741-503A - 21 JEEP 62371

174 R. Bush / Vin. 179324 / 4287 - 17 JEEP 47865

175 D. Cayton / Vin. 568479 / 6LB-698 - 17 JEEP 70851

1500 Dep. Reserves / Vin. 319897 / 3258 - 14 CHARGER 53827

1500 Dep. Reserves / Vin. 553134 / 1233 - 10 NITRO

1500 Dep. Reserves / Vin. 553135 / 2726 - 11 NITRO

Spare - Vin. C62863 / 1234 - 20 SUV 48558

Spare - Vin. A42304 / 21 SUV 61125

Spare - Vin. A42305 / 21 SUV 68173

There have been a number of vehicle reassignments. Need actual mileage from each unit.

Thank You

STATE OF WEST VIRGINIA
DEPARTMENT OF HOMELAND SECURITY
DIVISION OF CORRECTIONS & REHABILITATION



DAVID KELLY
COMMISSIONER

DOUGLAS P BUFFINGTON II
ACTING CABINET SECRETARY

Office of the Commissioner
1409 Greenbrier Street
Charleston, WV 25311
304-558-2036 -- Telephone
304-558-5367 -- Fax

DISCOUNTED RATE FY26 LEWIS COUNTY
PO BOX 466
WESTON, WV 26452

Invoice Number: 8125499F

Invoice Date: 9/4/2025 10:13:24 AM

Month of Service: August, 2025

Pursuant to the provisions of W.Va. Code §15A-3-16, the Division of Corrections and Rehabilitation hereby provides you with a monthly statement of charges and costs of inmate maintenance and operational costs for Discounted Rate FY26 Lewis County for the month of August, 2025. The costs per day for inmate maintenance and operation is in accordance with the provisions of W.Va. Code §15A-3-16.

Detailed information, including names of inmates and the number of days of inmate maintenance, to support the invoice is attached.

Month: August

Number of Inmate Days: 1,314

Per Diem Rate: \$53.82

Amount Due: August, 2025

\$70,719.48

This invoice amount is due and payable upon receipt.

Please Remit Payment to:
WV Division of Corrections and Rehabilitation
PO Box 40258
Charleston, WV 25364

Lewis County, West Virginia

Other Post Employment Benefits Plan

June 30, 2025 GASB 75 Actuarial Report

September 4, 2025



Lewis County, West Virginia
Other Post Employment Benefits Plan
June 30, 2025 GASB 75 Actuarial Report

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Lewis County, West Virginia
Other Post Employment Benefits Plan
June 30, 2025 GASB 75 Actuarial Report
Actuarial Certification

September 4, 2025

This report presents accounting results as of June 30, 2025 (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, 2025 (the "Measurement Date") and are reported as of June 30, 2025. 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, 2025 GASB 75 Actuarial Report
Summary of Key Results

Reporting Date (RD) for Employer under GASB 75	6/30/2025
Measurement Date (MD) for Employer under GASB 75	6/30/2025
Valuation Date (VD) for Employer under GASB 75	6/30/2024

Discount Rate

Municipal Bond Index Rate at Measurement Date	4.81%
Expected Long-Term Rate of Return on Assets	NA
Single Equivalent Discount Rate at Measurement Date	4.81%

Census Data

Active	34
Retired Participants and Beneficiaries	30
Total	64

GASB 75 Disclosures

Total OPEB Liability (TOL)	\$ 1,379,813
Fiduciary Net Position (FNP)	0
Net OPEB Liability (NOL = TOL - FNP)	\$ 1,379,813

FNP as a percentage of TOL	0.00%
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Covered Payroll	\$ 1,784,617
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NOL divided by Covered Payroll	77.32%
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OPEB Expense / (Income) for the Fiscal Year End	\$ (402,831)
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Deferred Inflows of Resources	\$ (279,029)
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Deferred Outflows of Resources	\$ 47,823
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Notes:

- 1) Census data and covered payroll were provided as of the valuation date by Lewis County.
- 2) The census data provided 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, 2025 GASB 75 Actuarial Report
Changes in the Total OPEB Liability

Reporting Date (RD) for Employer under GASB 75	6/30/2025
Measurement Date (MD) for Employer under GASB 75	6/30/2025
Valuation Date (VD) for Employer under GASB 75	6/30/2024

Changes for the year

1. Service cost with interest	\$	57,459
2. Interest		57,631
3. Differences between expected and actual experience		0
4. Changes in assumptions		(162,076)
5. Changes in benefit terms		0
6. Benefit payments		(49,731)
7. Other		0
8. Net changes	\$	(96,717)
9. Total OPEB Liability beginning	\$	1,476,530
10. Total OPEB Liability ending	\$	1,379,813

Notes:

- 1) Notes related to the differences between expected and actual experience and the changes in assumptions, items 3 and 4 above, begin on page 11.
- 2) Benefit payments are attributable retiree premium reimbursements and were provided by Lewis County.
- 3) The end of year Total OPEB Liability, item 14, was calculated by rolling forward the beginning of year Total OPEB Liability, item 13, to the measurement date.

Lewis County, West Virginia
Other Post Employment Benefits Plan
June 30, 2025 GASB 75 Actuarial Report
OPEB Expense

Reporting Date (RD) for Employer under GASB 75	6/30/2025
Measurement Date (MD) for Employer under GASB 75	6/30/2025
Valuation Date (VD) for Employer under GASB 75	6/30/2024
1. Service cost with interest	\$ 57,459
2. Interest on the Total OPEB Liability	57,631
3. Plan amendments	0
4. Expensed portion of current-period difference between expected and actual experience in the Total OPEB Liability	0
5. Expensed portion of current-period changes in assumptions	(41,558)
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	(553,076)
11. Recognition of deferred outflows	76,713
12. OPEB Expense / (Income)	\$ (402,831)

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, 2025 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	\$ 12,859	\$ (86,061)
Changes of assumptions	34,964	(192,968)
Net difference between projected and actual earnings on plan investments	<u>0</u>	<u>0</u>
Total	\$ 47,823	\$ (279,029)

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
2026	\$ 33,493	\$ (197,933)
2027	14,330	(43,694)
2028	0	(37,402)
2029	0	0
2030	0	0
Thereafter	0	0

Lewis County, West Virginia
Other Post Employment Benefits Plan
June 30, 2025 GASB 75 Actuarial Report
Amortization Schedule

Measurement Date Established	Initial Recognition Period (years)	Initial Amount	Outstanding Balance 6/30/2024	Recognized in Current Year OPEB Expense	Outstanding Balance 6/30/2025
<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)	(48,446)	(48,446)	0
6/30/2021	5.20	0	0	0	0
6/30/2022	4.30	(1,233,521)	(372,926)	(286,865)	(86,061)
6/30/2023	4.30	0	0	0	0
6/30/2024	3.90	26,393	19,626	6,767	12,859
6/30/2025	3.90	0	NA	0	0
Total			\$ (401,746)	\$ (328,544)	\$ (73,202)
<u>Assumption Change</u>					
6/30/2019	7.60	\$ 208,518	\$ 43,896	\$ 27,437	\$ 16,459
6/30/2020	5.20	722,307	27,782	27,782	0
6/30/2021	5.20	28,972	6,684	5,572	1,112
6/30/2022	4.30	(905,764)	(273,835)	(210,643)	(63,192)
6/30/2023	4.30	(30,624)	(16,380)	(7,122)	(9,258)
6/30/2024	3.90	35,703	26,548	9,155	17,393
6/30/2025	3.90	(162,076)	NA	(41,558)	(120,518)
Total			\$ (185,305)	\$ (189,377)	\$ (158,004)
Grand Total			\$ (587,051)	\$ (517,921)	\$ (231,206)

Lewis County, West Virginia
Other Post Employment Benefits Plan
June 30, 2025 GASB 75 Actuarial Report
Schedule of Changes in the Total OPEB Liability

Reporting Date (RD)	6/30/2021	6/30/2022	6/30/2023	6/30/2024	6/30/2025
Measurement Date (MD)	6/30/2021	6/30/2022	6/30/2023	6/30/2024	6/30/2025
Valuation Date (VD)	6/30/2020	6/30/2022	6/30/2022	6/30/2024	6/30/2024
Total OPEB Liability					
1. Service cost	\$ 207,166	\$ 215,456	\$ 60,632	\$ 60,338	\$ 57,459
2. Interest	65,869	69,496	48,031	51,129	57,631
3. Benefit changes	0	0	0	0	0
4. Difference between expected and actual experience	0	(1,233,521)	0	26,393	0
5. Assumption changes	28,972	(905,764)	(30,624)	35,703	(162,076)
6. Benefit payments	(60,561)	(69,571)	(53,277)	(50,100)	(49,731)
7. Other	0	0	0	0	0
8. Net change in Total OPEB Liability	\$ 241,446	\$ (1,923,904)	\$ 24,762	\$ 123,463	\$ (96,717)
9. Total OPEB Liability - beginning	3,010,763	3,252,209	1,328,305	1,353,067	1,476,530
10. Total OPEB Liability - ending	\$ 3,252,209	\$ 1,328,305	\$ 1,353,067	\$ 1,476,530	\$ 1,379,813
11. Covered-employee payroll	\$ 1,948,699	\$ 1,369,414	\$ 1,369,414	\$ 1,784,617	\$ 1,784,617
12. Total OPEB Liability as a percentage of covered-employee payroll	166.89%	97.00%	98.81%	82.74%	77.32%

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 begin on page 11.

Lewis County, West Virginia
Other Post Employment Benefits Plan
June 30, 2025 GASB 75 Actuarial Report
Schedule of Changes in the Total OPEB Liability (continued)

Reporting Date (RD)	6/30/2018	6/30/2019	6/30/2020
Measurement Date (MD)	6/30/2018	6/30/2019	6/30/2020
Valuation Date (VD)	6/30/2018	6/30/2018	6/30/2020
Total OPEB Liability			
1. Service cost	\$ 263,977	\$ 274,536	\$ 284,501
2. Interest	90,697	102,184	111,070
3. Benefit changes	0	0	0
4. Difference between expected and actual experience	0	0	(1,259,611)
5. Assumption changes	0	208,518	722,307
6. Benefit payments	(52,542)	(62,635)	(41,846)
7. Other	0	0	0
8. Net change in Total OPEB Liability	\$ 302,132	\$ 522,603	\$ (183,579)
9. Total OPEB Liability - beginning	2,369,607	2,671,739	3,194,342
10. Total OPEB Liability - ending	\$ 2,671,739	\$ 3,194,342	\$ 3,010,763
11. Covered-employee payroll	\$ 3,296,026	\$ 3,296,026	\$ 1,948,699
12. Total OPEB Liability as a percentage of covered-employee payroll	81.06%	96.91%	154.50%

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 begin on page 11.

Lewis County, West Virginia
Other Post Employment Benefits Plan
June 30, 2025 GASB 75 Actuarial Report
Notes to Schedule of Changes in the Total OPEB Liability

6/30/2025 Measurement Date

The discount rate was changed from 3.97% to 4.81% resulting in an inflow due to an assumption change. There were no other sources of inflows or outflows.

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 inflow 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.

Lewis County, West Virginia
Other Post Employment Benefits Plan
June 30, 2025 GASB 75 Actuarial Report

Notes to Schedule of Changes in the Total OPEB Liability (continued)

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, 2025 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:

	<u>1% Decrease (3.81%)</u>	<u>Current Discount Rate (4.81%)</u>	<u>1% Increase (5.81%)</u>
Total OPEB Liability	\$ 1,591,889	\$ 1,379,813	\$ 1,206,795

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:

	<u>1% Decrease</u>	<u>Current Trend Rates</u>	<u>1% Increase</u>
Total OPEB Liability	\$ 1,189,310	\$ 1,379,813	\$ 1,617,930

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, 2025 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 - 4.81%. 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 S&P Municipal Bond 20-Year High Grade Index is often cited as an appropriate benchmark. That index was 4.81% on June 30, 2024. A discount rate of 3.97% 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, 2025 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>Pre-Retirement</u>			<u>Post-Retirement</u>	
<u>Age</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, 2025 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, 2025 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, 2025 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 under PERS at age 55 if age plus contributing service equals 80 or more. This is known as the Rule of 80.
- Retirement with full benefits under PERS at age 60 if the participant has 5 or more years of contributing service.
- Retirement with reduced benefits under PERS at age 55 if the participant has 10 or more years of credited service.
- Retirement with reduced benefits under PERS 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%

Lewis County, West Virginia
Other Post Employment Benefits Plan
June 30, 2025 GASB 75 Actuarial Report
Allocation by Group

Reporting Date (RD) for Employer under GASB 75	6/30/2025
Measurement Date (MD) for Employer under GASB 75	6/30/2025
Valuation Date (VD) for Employer under GASB 75	6/30/2024

	County Employees		Public Safety		Total
<u>Active Members</u>					
Total Members	22		12		34
Covered Payroll	\$	1,091,826	\$	692,791	\$ 1,784,617
Actuarial Accrued Liability	\$	561,730	\$	431,747	\$ 993,477
<u>Retired Members</u>					
Total Members	27		3		30
Actuarial Accrued Liability	\$	346,904	\$	39,432	\$ 386,336
<u>Total</u>					
Total Members	49		15		64
Covered Payroll	\$	1,091,826	\$	692,791	\$ 1,784,617
Actuarial Accrued Liability	\$	908,634	\$	471,179	\$ 1,379,813
OPEB Expense / (Income)	\$	(265,272)	\$	(137,559)	\$ (402,831)

LEWIS COUNTY COMMISSION PROPERTY

115.75 Wooded Acres +/-

Sawtimber (16" DBH* and larger)

<u>SPECIES</u>	<u>ESTIMATED BOARD FEET (MBF)</u>	<u>PRICE PER MBF**</u>	<u>ESTIMATED VALUE (\$)</u>
Yellow Poplar	53.270	\$205.00	\$10,920.35
White Oak	4.260	\$700.00	\$2,982.00
Chestnut Oak	2.460	\$400.00	\$984.00
Hickory	0.000	\$90.00	\$0.00
Red Oak	8.510	\$275.00	\$2,340.25
Black Oak	4.200	\$225.00	\$945.00
Hard Maple	10.230	\$320.00	\$3,273.60
Red Maple	72.380	\$250.00	\$18,095.00
Cherry	19.370	\$250.00	\$4,842.50
Scarlet Oak	0.000	\$150.00	\$0.00
Basswood	0.000	\$0.00	\$0.00
Beech	0.000	\$30.00	\$0.00
Sycamore	31.920	\$0.00	\$0.00
Cucumber	3.330	\$0.00	\$0.00
Walnut	3.660	\$50.00	\$183.00
TOTAL	213.590		\$44,565.70

*DBH = Diameter at Breast Height.

** MBF = Thousand Board Feet.

LEWIS COUNTY COMMISSION PROPERTY
115.75 Wooded Acres +/-
Pre-Merchantable Sawtimber (12"-14" DBH*)

<u>SPECIES</u>	<u>ESTIMATED BOARD FEET (MBF)</u>	<u>PRICE PER MBF**</u>	<u>ESTIMATED VALUE (\$)</u>
Yellow Poplar	13.180	\$175.00	\$2,306.50
White Oak	0.000	\$0.00	\$0.00
Chestnut Oak	0.000	\$0.00	\$0.00
Hickory	0.000	\$0.00	\$0.00
Red Oak	0.000	\$0.00	\$0.00
Black Oak	0.000	\$0.00	\$0.00
Hard Maple	4.660	\$100.00	\$466.00
Red Maple	17.190	\$50.00	\$859.50
Cherry	8.740	\$0.00	\$0.00
Scarlet Oak	0.000	\$0.00	\$0.00
Walnut	0.000	\$0.00	\$0.00
Cucumber	0.000	\$0.00	\$0.00
Sycamore	7.080	\$35.00	\$247.80
Locust	2.500	\$163.00	\$407.50
Black Birch	1.340	\$44.00	\$58.96
TOTAL	54.690		\$4,346.26

*DBH = Diameter at Breast Height.

** MBF = Thousand Board Feet.

PULPWOOD

Hard Hardwood Pulpwood (Tons) = 165.57 @ \$2.40/ton =	\$397.37
Soft Hardwood Pulpwood (Tons) = 1,757 @ \$2.91/ton =	\$5,112.87
Softwood Pulpwood (Tons) = 78.08 @ \$5.00/ton =	\$390.40
Total All Pulpwood	\$5,900.64

Lewis County Commission
110 Center Avenue
Weston, WV 26452

September 5, 2025

I am writing this letter to inform you of my resignation effective September 18, 2025. During my employment with the Lewis County Commission, I am grateful to have had the privilege of working with many great individuals throughout the county.

I now have the opportunity to move on to another position and I am excited to further my career with this path forward.

I appreciate the opportunity to serve Lewis County and appreciate the educational value of employment with the Commission.

Sincerely,


Sherry Rogers

From: jhinchman lewiscountywv.org
Sent: Monday, September 8, 2025 1:25 PM
To: Tina Helmick; srogers lewiscountywv.org
Subject: Request to hire

Request to hire Andrew Strader as ropes course guide starting on Sept. 17, 2025 working up to 40 hours a week at \$12.00 an hr.

Joshua Hinchman
Director
Lewis Co Park
304-269-6599