

## ORDERS—Mason County Commission, W. Va.

TERMS

APR 03 2026

CASTO &amp; HARRIS, INC., SPENCER, WV RE-ORDER NO. 7393D-99

THE COUNTY COMMISSION OF MASON COUNTY met in the Commission room of the courthouse on Friday, April 3, 2026, at 12:00 p.m. in special session. Present were Rick Handley, President (by telephone); Sam Nibert, Commissioner (by telephone); Chris Johnson, Commissioner; and Heidi Wood, Administrator.

Rick Handley called the meeting to order.

Upon motion by Johnson and unanimous agreement, the Commission approved rolling back the excess levy rate for EMS, Fire Department and Public Service District to 1.82% from its current rate of 2.25%.

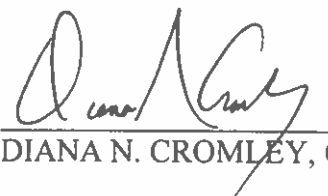
Upon motion by Nibert and unanimous agreement, the Commission approved the amended FY 2027 County Budget, including rollback of the excess levy rate, a copy of which is attached.

Upon motion by Handley and unanimous agreement, this meeting was adjourned.

  
RICK HANDLEY, PRESIDENT

  
SAM NIBERT, COMMISSIONER

  
CHRIS JOHNSON, COMMISSIONER

  
DIANA N. CROMLEY, CLERK

**ORDERS—Mason County Commission, W. Va.**

TERMS APR 03 2026

CASO & HARRIS, INC., SPENCER, WV RE-ORDER NO. 7393D-99

**COPY**

**FISCAL YEAR JULY 1, 2026 - JUNE 30, 2027**

**Mason**

**County Commission**

CLASS: 2

TOTAL ASSESSED VALUE: 1,994,511,132

**LEVY ESTIMATE  
OFFICIAL BUDGET DOCUMENT**



**Prescribed and furnished by the  
West Virginia State Auditor**

The Levy Estimate shall be made on this form between March 7 and March 28. ONE (1) certified copy is forwarded to: [LGS@wvsao.gov](mailto:LGS@wvsao.gov)

Or can be mailed to:

West Virginia State Auditor's Office, Attn: Local Government Services  
PO Box 1063, Clarksburg, West Virginia 26302  
Phone: 627-2415 / Toll Free 1-877-982-9148

ORDERS—Mason County Commission, W. Va.

TERMS

APR 03 2026

CASSTO & HARRIS, INC., SPENCER, WV RE-ORDER No 7393D-99

**ROSTER**

COUNTY	Mason County Commission	Mailing Address: 200 Sixth Street City, State Zip Code: Point Pleasant, WV 25550	Courthouse Hours		
COMMISSION MEETS	Last Three Thursdays of Each Month				
PRESIDENT	Rick L. Handley	PHONE 304-675-1110	ext.	FAX 304-675-4982	E-MAIL rhandley35@yahoo.com
COMMISSIONER	Sam D. Nibert	PHONE 304-675-1110	ext.	FAX 304-675-4982	E-MAIL snibert60@gmail.com
COMMISSIONER	Chris A. Johnson	PHONE 304-675-1110	ext.	FAX 304-675-4982	E-MAIL chris.johnson@masoncountywv.gov
COMMISSIONER		PHONE	ext.	FAX	E-MAIL
COMMISSIONER		PHONE	ext.	FAX	E-MAIL
COUNTY CLERK	Diana N. Cromley	PHONE 304-675-1997	ext.	FAX	E-MAIL diana.cromley@yahoo.com
CIRCUIT CLERK	Elizabeth Jones	PHONE 304-675-4400	ext.	FAX	E-MAIL elizabeth.jones@courtsww.gov
ASSESSOR	Aimee Duncan	PHONE 304-675-2840	ext.	FAX	E-MAIL aduncan@wvassessor.com
SHERIFF	Corey Miller	PHONE 304-675-3838	ext.	FAX	E-MAIL coreymiller@masoncountyoos.com
PROSECUTING ATTY	Seth Gaskins	PHONE 304-675-5734	ext.	FAX	E-MAIL sgaskins@masocountypros.org
ADM. ASSISTANT	Kim Harbour	PHONE 304-675-1110	ext.	FAX	E-MAIL kharbou@court.state.wv.us
TAX OFFICE	Nancy Wamsley	PHONE 304-675-1047	ext.	FAX	E-MAIL nwamsley@sheriff.state.wv.us

**PERSON TO CONTACT FOR BUDGET INFORMATION**

Heidi Wood	Administrator	304-675-1110	304-675-4982	hwood@masoncountywv.gov
	Title	Phone	Fax	Email

ANY QUESTIONS ABOUT COMPLETING THESE FORMS SHOULD BE DIRECTED TO LOCAL GOVERNMENT SERVICES, WEST VIRGINIA STATE AUDITOR'S OFFICE, LGS@wvsao.gov OR TELEPHONE 627-2415 (TOLL FREE) 1-877-982-9148.

BOOK 53 PAGE 241

# ORDERS—Mason County Commission, W. Va.

TERMS APR 03 2026

CASO & HARRIS, INC. SPENCER, WV RE-ORDER NO. 7393D-99

STC 12.40 (01/02)

## CERTIFICATE OF VALUATION

**Mason County Commission**  
(Levying Body)

**Mason**  
(County)

**TO: County Commission President**

(County Commission President, School Board Secretary or Municipal Clerk or Recorder)

The undersigned Assessor and County Clerk of said County do hereby certify the assessed value of the various classes of real estate, personal property and public utility property for the assessment year 2026.

	Column A Assessed Value Including Back Tax And New Property (Total)	Column B All Other Exempt Value (excluding P U)	Column C Gross Assessed (Col A Plus Col B) (County Classification Purpose Only)	Column D Homestead Exempt Value	Column E Assessed Valuation For Tax Purposes (w/o Homestead & Exempt) (Col A Minus Col D)
<b>Class I</b>					
Personal Property					
Public Utility Property					
<b>Total Class I</b>					
<b>Class II</b>					
Real Estate	N/A	N/A	N/A	N/A	646,756,660
Personal Property	N/A	N/A	N/A	N/A	8,379,369
<b>Total Class II</b>					655,136,029
<b>Class III</b>					
Real Estate	N/A	N/A	N/A		89,374,520
Personal Property	N/A	N/A	N/A		254,939,117
Public Utility Property	N/A	N/A	N/A		371,341,997
<b>Total Class III</b>					715,655,634
<b>Class IV</b>					
Real Estate	N/A	N/A	N/A		61,049,660
Personal Property	N/A	N/A	N/A		44,132,164
Public Utility Property	N/A	N/A	N/A		12,668,973
<b>Total Class IV</b>					117,850,797
<b>TOTAL FOR LEVYING BODY</b>	N/A	N/A	1,994,511,132	N/A	1,488,642,460
Previous Year Tot:	N/A	N/A	N/A	N/A	1,386,903,840

Mason County Commission  
SUPPLEMENTAL INFORMATION  
FISCAL YEAR JULY 1, 2026 - JUNE 30, 2027

Percentage for Assessor's Valuation Fund. . . . .	<u>2.00%</u>
Percentage for Delinquencies and Exonerations. . . . .	<u>6.00%</u>
Percentage for Tax Discounts. . . . .	<u>1.50%</u>
Previous Year's Projected Revenue. . . . .	<u>6,242,283</u>

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

BOOK 53 PAGE 243

# ORDERS—Mason County Commission, W. Va.

TERMS \_\_\_\_\_

APR 03 2026

CASO & HARRIS, INC., SPENCER, WV RE-ORDER NO. 7393D-99

ROLL BACK (REV 2002)

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

**Mason County Commission**

**Mason**

(Levying Body)

County

TO: County Commission President

(County Commission President, School Board Secretary or Municipal Clerk or Recorder)

The undersigned Assessor and County Clerk of said County do hereby certify the assessed value of the various classes of real estate, personal property and public utility property FOR THE CALCULATION OF THE REDUCE (ROLLED BACK LEVY RATE for the assessment year 2026.

	Column A Assessed Valuation For Tax Purposes (w/o Homestead & Exempt	Column B New Property and Back Tax Property (Excluding TIF)	Column C TIF Tax Incremental Financing Value	Column D Assessed Valuation For Tax Purposes Minus New Property, Back Tax Property & TIF (Col A Minus Col B and C)
<b>Class I</b>				
Personal Property				
Public Utility Property				
<b>Total Class I</b>				
<b>Class II</b>				
Real Estate	N/A	N/A		646,460,980
Personal Property	N/A	N/A		8,175,751
<b>Total Class II</b>				654,636,731
<b>Class III</b>				
Real Estate	N/A	N/A		89,251,580
Personal Property	N/A	N/A		231,854,400
Public Utility Property	N/A	N/A		364,315,814
<b>Total Class III</b>				685,421,794
<b>Class IV</b>				
Real Estate	N/A	N/A		60,865,160
Personal Property	N/A	N/A		38,223,413
Public Utility Property	N/A	N/A		12,106,842
<b>Total Class IV</b>				111,195,415
<b>TOTAL FOR LEVYING BODY</b>				<b>1,451,253,940</b>
Previous Year Total	N/A	N/A	N/A	1,362,182,015

ORDERS—Mason County Commission, W. Va.

TERMS

APR 03 2026

CASO & HARRIS, INC., SPENCER, WV RE-ORDER NO. 7393D-99

MASON COUNTY, WEST VIRGINIA
CALCULATING REDUCED LEVY RATE
2026 - 2027

Table with columns: CLASS, ROLL BACK VALUE (Column D), X WEIGHTING, WEIGHTED ASSESSED VALUE. Rows include Class 1, Class 2, Class 3, Class 4, and Total All Classes.

Assessor's Valuation % per PVC: 2.00%
Previous year's project \$ 6,242,283 103.00% % \$ 6,429,551

Divide by the TOTAL WEIGHTED ASSESSED VALUE (Total WAV)
(use 4 decimal places here) \$ 0.1430

The result of this division is then multiplied x 100 (use 2 decimal places here)
and this will = the Class 1 Levy Rate in cents per \$100 of assessed value 14.30

The Class 2, 3, and 4 Levy Rates are determined by multiplying the Class 1 Rate as follows:

Class 1 Rate 14.30 ¢ X 2 = Class 2 Rate: 28.60

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

DO NOT USE RATES IN EXCESS OF 2 DECIMAL PLACES

Divide by the TOTAL WEIGHTED ASSESSED VALUE (TOTAL WAV) USE 4 DECIMAL POINTS HERE 0.1430

BOOK 53 PAGE 245

# ORDERS—Mason County Commission, W. Va.

TERMS APR 03 2026

CASO & HARRIS, INC., SPENCER, WV RE-ORDER NO. 7393D-99

## MASON COUNTY, WEST VIRGINIA CALCULATING REDUCED LEVY RATE Maximum with Hearing 2026 - 2027

CLASS	ROLL BACK VALUE (Column D)	X	WEIGHTING	=	WEIGHTED ASSESSED VALUE
Class 1	\$ _____	X	0.01	=	\$ _____ 0
Class 2	654,636,731	X	0.02	=	13,092,735
Class 3	685,421,794	X	0.04	=	27,416,872
Class 4	111,195,415	X	0.04	=	4,447,817
<b>Total All Classes</b>	<b>\$ 1,451,253,940</b>		<b>(Total WAV)</b>		<b>\$ 44,957,424</b>

Assessor's Valuation % per PVC: 2.00%  
 Previous year's projecte \$ 6,242,283 112.00% % \$ 6,991,357

Divide by the **TOTAL WEIGHTED ASSESSED VALUE (Total WAV)**  
 (use 4 decimal places here) \$ 0.1430

The result of this division is then multiplied x 100 (use 2 decimal places here)  
 and this will = the Class 1 Levy Rate in cents per \$100 of assessed value 14.30

The Class 2, 3, and 4 Levy Rates are determined by multiplying the Class 1 Rate as follows:

**Class 1 Rate** 14.30 ¢ X 2 = 28.60 **Class 2 Rate:**

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

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

Divide by the **TOTAL WEIGHTED ASSESSED VALUE (TOTAL WAV) USE 4 DECIMAL POINTS HERE** 0.1555

MASON COUNTY, WEST VIRGINIA  
 LEVY PAGE  
 REGULAR CURRENT EXPENSE LEVY  
 2026 - 2027

Current Year	Column E		Taxes Levied
	Certificate of Valuation Assessed Value for Tax Purposes	Levy Rate/\$100	
<b>Class I</b>			
Personal Property	\$ _____	14.30	\$ _____
Public Utility	_____		_____
<b>Total Class I</b>	\$ _____		\$ _____
<b>Class II</b>			
Real Estate	\$ 646,756,660	28.60	\$ 1,849,724
Personal Property	8,379,369		23,965
<b>Total Class II</b>	\$ 655,136,029		\$ 1,873,689
<b>Class III</b>			
Real Estate	\$ 89,374,520	57.20	\$ 511,222
Personal Property	254,939,117		1,458,252
Public Utility	371,341,997		2,124,076
<b>Total Class III</b>	\$ 715,655,634		\$ 4,093,550
<b>Class IV</b>			
Real Estate	\$ 61,049,660	57.20	\$ 349,204
Personal Property	44,132,164		252,436
Public Utility	12,668,973		72,467
<b>Total Class IV</b>	\$ 117,850,797		\$ 674,107
<b>Total Value &amp; Projected Revenue</b>	\$ 1,488,642,460		\$ 6,641,346
Less Delinquencies, Exonerations & Uncollectable Taxes		6.00% .....	398,481
Less Tax Discounts		1.50% .....	93,643
Less Allowance for Tax Increment Financing - see worksheet (Subtracted from regular current expense taxes levied only)		.....	_____
<b>Total Projected Property Tax Collection</b>		.....	<b>6,149,222</b>
Less Assessor Valuation Fund (Subtracted from regular current expense taxes levied only)		2.00% .....	122,984
<b>Net Amount to be Raised by Levy of Property Taxes</b>			
For Budget Purposes (Transfer amount to Worksheet GCRev - Account No. 301-01)			\$ <b>6,026,238</b>

**ORDERS—Mason County Commission, W. Va.**

TERMS APR 03 2026

CASO & HARRIS, INC., SPENCER, WV RE-ORDER NO. 7393D-99

**MASON COUNTY, WEST VIRGINIA  
EXCESS LEVY PAGE  
EMS, Fire Department & PSD  
2026 - 2027**

	Column E Certificate of Valuation <u>Assessed Value for Tax Purposes</u>	<u>Levy Rate/\$100</u>	<u>Taxes Levied</u>
<b>Current Year</b>			
<b>Class I</b>			
<b>Personal Property</b>	\$ _____	<input type="text" value="1.82"/>	\$ _____
<b>Public Utility</b>	_____		_____
<b>Total Class I</b>	\$ _____		\$ _____
<b>Class II</b>			
<b>Real Estate</b>	\$ 646,756,660	<input type="text" value="3.64"/>	\$ 235,419
<b>Personal Property</b>	8,379,369		3,050
<b>Total Class II</b>	\$ 655,136,029		\$ 238,469
<b>Class III</b>			
<b>Real Estate</b>	\$ 89,374,520	<input type="text" value="7.28"/>	\$ 65,065
<b>Personal Property</b>	254,939,117		185,596
<b>Public Utility</b>	371,341,997		270,337
<b>Total Class III</b>	\$ 715,655,634		\$ 520,998
<b>Class IV</b>			
<b>Real Estate</b>	\$ 61,049,660	<input type="text" value="7.28"/>	\$ 44,444
<b>Personal Property</b>	44,132,164		32,128
<b>Public Utility</b>	12,668,973		9,223
<b>Total Class IV</b>	\$ 117,850,797		\$ 85,795
<b>Total Value &amp; Projected Revenue</b>	\$ 1,488,642,460		845,262
Less Delinquencies, Exonerations & Uncollectable Taxes		6.00% . . . .	50,716
Less Tax Discounts		1.50% . . . .	11,918
<b>Net Amount to be Raised by Levy For Budget Purposes:</b>		. . . . .	<b>782,628</b>

Included in the General Fund "Yes or No"

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

**ORDERS—Mason County Commission, W. Va.**

TERMS APR 03 2026

CASTO & HARRIS, INC., SPENCER, WV RE-ORDER NO. 7393D-99

**MASON COUNTY, WEST VIRGINIA  
FISCAL YEAR JULY 1, 2026 - JUNE 30, 2027**

Account Number	01 GENERAL FUND REVENUE SUMMARY	Budgeted Revenues	Budgeted Revenues
		(Including Revisions) 2025 - 2026	2026 - 2027
296	Restricted Fund Balance		
297	Committed Fund Balance		
298	Assigned Fund Balance		
299	Unassigned Fund Balance	1,020,403	300,000
301 01	Property Taxes - Current Expense (Page 3-Net)	5,664,135	6,026,238
301 02-05	Prior Year Taxes	200,000	200,000
301 06	Supplemental Taxes	350,000	350,000
301 07	Surplus		
301 08	Delinquent & Nonentered Land Fund		
301 09	Redemptions from State Auditor		
301 10	Prior Years Fifth and Other Prior Years		
301 11	Tax Lien Surplus		
301 12	Tax Loss Restoration		
301 90	Property Taxes - Excess Levy (total of 1st and 4th levies entered)		
301 91	Property Taxes - Excess Levy (total of 2nd and 5th levies entered)		
301 92	Property Taxes - Excess Levy (total of 3rd and 6th levies entered)		
302	Tax Penalties, Interest & Publication Fees	150,000	150,000
303	Dog Taxes	400	400
304	Property Transfer Tax	250,000	250,000
306	Gas and Oil Severance Tax	100,000	100,000
307	Horse and Dog Racing Tax		
308	Wine & Liquor Tax	2,500	2,500
309	Hotel Occupancy Tax	2,000	2,000
310	Waste Coal Producing Counties		
311	Payment in Lieu of Taxes	60,000	1,000,000
312	Synthetic Fuel Tax		
313	Miscellaneous Energy Tax (Coal Bed Methane)		
317	Licenses		
318	Building Permits		
319	Miscellaneous Permits		
322	Federal Grants	38,150	38,150
323	State Grants	210,000	350,000
324	Other Grants	150,000	150,000
325	Federal Payment in Lieu of Taxes		
327	Charges for Services		
328	Magistrate Court Clerk	5,000	5,000
329	Sheriff's Service of Process	1,250	1,500
330	Sheriff's Earnings	1,500	1,500
331	County Clerk's Earnings	85,000	85,000
332	Circuit Clerk's Earnings	27,500	27,500

BOOK 53 PAGE 249

# ORDERS—Mason County Commission, W. Va.

TERMS \_\_\_\_\_ APR 03 2026 \_\_\_\_\_

CASTO & HARRIS, INC., SPENCER, WV RE-ORDER NO. 7393D-99

## MASON COUNTY, WEST VIRGINIA FISCAL YEAR JULY 1, 2026 - JUNE 30, 2027

Account Number	01 GENERAL FUND REVENUE SUMMARY	Budgeted Revenues	Budgeted Revenues
		(Including Revisions) 2025 - 2026	2026 - 2027
333	Prosecuting Attorney's Earnings	500	500
334	Accident Reports	800	800
335	Motor Vehicle License Fee		
336	Map Sales		
337	Clerk Deed Fees		
339	Parks & Recreation Fees		
340	Rents & Concessions	30,000	30,000
341	Landfill/Incinerator Fees		
342	Airport Revenue		
343	Cemetery Revenue		
344	Ambulance Fees		
345	Emergency Services Fees		
346	Emergency 911 Fee		
347	Special Patrol/Security Systems		
348	Franchise Agreement	50,000	50,000
349	Inspection Fees		
350	IRP Fees (Interstate Registration Plan)	30,000	30,000
351	Jail Fees		
361	Fines, Fees & Court Costs		
362	Regional Jail Operations Partial Reimbursement	25,000	30,000
365	Interest Earned	750	1,200
366	Miscellaneous Revenue		
367	Sheriff's Commission	15,000	15,000
368	Confiscated Property		
369	Commissions		
370	Gaming Income	40,000	40,000
371	Recycling Programs		
372	Filing Fees		
373	Video Lottery	150,000	150,000
374	Planning Commission Revenue		
375	Sale of Materials		
376	Royalties		
377	Sale of Bonds		
378	Proceeds from Bond Restructuring		
379	Lease Purchase Revenue		
380	Contributions/Transfer from Other Entities		
381	Charges to Other Entities		
382	Refunds/Reimbursements (External Sources)	80,000	85,000
383	Parking		
384	Sale of Fixed Assets		

## ORDERS—Mason County Commission, W. Va.

TERMS

APR 03 2026

CASTO &amp; HARRIS, INC., SPENCER, WV RE-ORDER NO. 7393D-99

MASON COUNTY, WEST VIRGINIA  
FISCAL YEAR JULY 1, 2026 - JUNE 30, 2027

Account Number	01 GENERAL FUND REVENUE SUMMARY	Budgeted Revenues	Budgeted Revenues
		(Including Revisions) 2025 - 2026	2026 - 2027
385	Gain/Loss on Sale of Fixed Assets		
388	Transfers From Other Funds		
390	Emergency 911 Reimbursement	3,626,600	3,626,600
391	Dog & Kennel Reimbursement		
392	Concealed Weapons Reimbursements		
393	Home Confinement Reimbursements	15,000	15,000
394	General School Reimbursements		
395	Magistrate Court Reimbursements		
396	Worthless Check Reimbursements		
397	Payroll Reimbursements		
398	Transfers from Rainy Day Fund		
399	Transfers Assessor's Valuation Fund	212,500	215,400
01	<b>Grand Totals -General Fund Revenues</b>	<b>12,593,988</b>	<b>13,329,288</b>

BOOK 53 PAGE 251

**ORDERS—Mason County Commission, W. Va.**

TERMS \_\_\_\_\_ APR 03 2026 \_\_\_\_\_

CASO & HARRIS, INC., SPENCER, WV RE-ORDER NO. 7393D-99

**MASON COUNTY, WEST VIRGINIA  
FISCAL YEAR JULY 1, 2026 - JUNE 30, 2027**

<b>Account Number</b>	<b>02 COAL SEVERANCE TAX FUND</b>	<b>Budgeted Revenues (including revisions) 2025 - 2026</b>	<b>Budgeted Revenues 2026 - 2027</b>
298	Assigned Fund Balance	34,895	23,000
305	Coal Severance Tax	70,000	70,000
365	Interest Earned on Investment		
382	Refunds/Reimbursements		
<b>02</b>	<b>Grand Totals - Coal Severance Tax Fund Revenues</b>	<b>104,895</b>	<b>93,000</b>

## ORDERS—Mason County Commission, W. Va.

TERMS

APR 03 2026

CASTO &amp; HARRIS, INC., SPENCER, WV RE-ORDER NO. 7393D-99

1/7

**MASON COUNTY, WEST VIRGINIA  
FISCAL YEAR JULY 1, 2026 - JUNE 30, 2027**

Expenditures	General Fund		Coal Severance Fund	
	General Budget (Including Revisions) 2025 - 2026	General Budget 2026 - 2027	Coal Budget (Including Revisions) 2025 - 2026	Coal Budget 2026 - 2027
	<b>GENERAL GOVERNMENT #401 - 699</b>			
401 County Commission	1,148,484	1,160,109		
402 County Clerk	523,820	539,990		
403 Circuit Clerk	359,435	395,025		
404 Sheriff - Treasurer	336,894	345,096		
405 Prosecuting Attorney	534,050	558,036		
406 Assessor	336,634	338,204		
407 Assessor's Valuation Fund	212,500	215,400		
408 Statewide Computer Network	33,000	33,000		
409 Sheriff's Tax Processing				
410 County Surveyor				
411 Fiduciary Supervisor				
412 Agricultural Agent	87,844	97,844		
413 Elections - County Clerk	251,990	320,798		
415 Magistrate Court	2,500	2,500		
416 Circuit Court				
417 County Administrator				
418 Purchasing Department				
419 Personnel Office				
420 Custodial				
421 Civil Service				
422 Capital Planning				
423 Insurance Program (Self Insured)				
424 Courthouse	716,913	733,750		
425 Other Buildings	93,000	139,750		
426 Printing				
427 Microfilm				
428 Data Processing	40,000	40,000		
429 Regional Development Authority	7,300	7,300		
430 Community Development				
431 Economic Development	140,000	140,000		
432 Industrial Development				
433 Geographic Information Systems (GIS)				
434 Airports	20,000			
435 Public Works Department				
436 Rehabilitation of Property				
437 Acquisition of Property				
438 Building Inspection				
439 Planning & Zoning				
440 Engineering				

BOOK 53 PAGE 253

**ORDERS—Mason County Commission, W. Va.**

TERMS \_\_\_\_\_

APR 03 2026

CASO & HARRIS, INC. SPENCER, WV REORDER NO. 7393D-99

2/7

**MASON COUNTY, WEST VIRGINIA  
FISCAL YEAR JULY 1, 2026 - JUNE 30, 2027**

<b>Expenditures</b>	<b>General Fund</b>		<b>Coal Severance Fund</b>	
	<b>General Budget</b>	<b>General Budget</b>	<b>Coal Budget</b>	<b>Coal Budget</b>
	(Including Revisions) 2025 - 2026	2026 - 2027	(Including Revisions) 2025 - 2026	2026 - 2027
441 Housing Authority				
442 Federal Grants				
443 State Grants				
444 Other Grants				
445 Litigation Reserve				
446 Parking				
447 Finance Department				
448 Courthouse Annex				
449 Worthless Check				
450 Farm Preservation Program				
451 Zoning Board				
452 Teen Court				
460 County Clerk Operations				
461 Legal Department				
696 Transfer to Financial Stabilization Fund				
697 Contributions to Comms/Authorities				
698 Transfers/Reimbursements				
699 Contingencies - Not to Exceed 10% of Budget	402,054	439,304		
<b>TOTAL GENERAL GOVERNMENT</b>	<b>5,246,418</b>	<b>5,506,106</b>		

ORDERS—Mason County Commission, W. Va.

TERMS

APR 03 2026

CASO & HARRIS, INC., SPENCER, WV RE-ORDER NO. 7393D-99

3/7

MASON COUNTY, WEST VIRGINIA  
FISCAL YEAR JULY 1, 2026 - JUNE 30, 2027

Expenditures	General Fund		Coal Severance Fund	
	General Budget	General Budget	Coal Budget	Coal Budget
	(Including Revisions) 2025 - 2026	2026 - 2027	(Including Revisions) 2025 - 2026	2026 - 2027
<b>PUBLIC SAFETY #700 - 799</b>				
700 Sheriff - Law Enforcement	1,799,596	1,964,075		
701 Sheriff - Service of Process	89,273	89,369		
702 County Jail - Reimbursable J/C				
703 County Jail - Nonreimbursable J/C				
704 Regional Jail	530,000	500,000	104,895	93,000
705 Home Confinement	362,635	381,341		
706 Concealed Weapons				
707 Investigative Services				
708 Police Special Duty				
709 Juvenile Detention Center				
710 Civil Defense				
711 Emergency Services	70,000	119,416		
712 Communication Center	1,126,600	1,132,140		
713 Fire Department				
714 Fire Coordinator				
715 Ambulance Authority	2,695,415	2,957,184		
716 Dog Warden/Humane Society	200,415	241,870		
717 Central Garage				
718 Flood Control				
719 Watershed Project				
720 Dams & Dredging				
721 Local Law Enforcement Block Grant				
722 Public Safety Grant				
723 Public Safety Grant				
724 Public Safety Grant				
725 Public Safety Grant				
726 Public Safety Grant				
727 Public Safety Grant				
728 Public Safety Grant				
729 Public Safety Grant				
730 Courthouse Security				
731 Community Based Corrections Progra	300,000	339,287		
732 Rapid Response				
733 Mapping and Addressing				
734 Local Emergency Planning Commission				
735 Project Lifesaver				
736 K-9				
737 Public Safety Grant				
<b>TOTAL PUBLIC SAFETY</b>	<b>7,173,934</b>	<b>7,724,682</b>	<b>104,895</b>	<b>93,000</b>

BOOK 53 PAGE 255

**ORDERS—Mason County Commission, W. Va.**

TERMS \_\_\_\_\_ APR 03 2026 \_\_\_\_\_

CASD & HARRIS, INC., SPENCER, WV RE-ORDER NO. 7393D-99

4/7

**MASON COUNTY, WEST VIRGINIA  
FISCAL YEAR JULY 1, 2026 - JUNE 30, 2027**

<b>Expenditures</b>	<b>General Fund</b>		<b>Coal Severance Fund</b>	
	<b>General Budget</b>	<b>General Budget</b>	<b>Coal Budget</b>	<b>Coal Budget</b>
	<small>(Including Revisions)</small> 2025 - 2026	2026 - 2027	<small>(Including Revisions)</small> 2025 - 2026	2026 - 2027
<b>HEALTH &amp; SANITATION #300 - 899</b>				
800 Local Health Department	12,500	12,500		
801 Mental Health	2,636			
802 Other Health Programs				
803 Hospital				
804 Dental Clinic				
805 Vital Statistics				
806 Sewer				
807 Storm Sewer				
808 Solid Waste Authority	33,000	33,000		
809 Water	50,000			
810 Garbage Department				
811 Landfill/Incinerator				
812 Recycling Center				
813 Litter Control				
814 Federal Grants - H&S				
815 State Grants - H&S				
<b>TOTAL HEALTH &amp; SANITATION</b>	<b>98,136</b>	<b>45,500</b>		
<b>CULTURE &amp; RECREATION #900 - 949</b>				
900 Parks & Recreation	12,000	5,000		
901 Swimming Pools				
902 4 - H Camp	15,500			
903 Arts & Humanities				
904 Museum Commission	10,000	10,000		
905 Fair Associations/Festivals				
906 Youth Camp				
907 Summer Youth Program				
908 Community Center				
909 Historical Commission				
910 Civic Promotion				
911 Visitor's Bureau	3,000	3,000		
912 Travel Council				
913 Beautification				
914 Rails to Trails				
915 Hotel/Motel Promotion of Tourism				
916 Library	30,000	30,000		
917 Law Library				
918 Federal Grants				
919 State Grants				
<b>TOTAL CULTURE &amp; RECREATION</b>	<b>70,500</b>	<b>48,000</b>		

MASON COUNTY, WEST VIRGINIA  
FISCAL YEAR JULY 1, 2026 - JUNE 30, 2027

Expenditures	General Fund		Coal Severance Fund	
	General Budget	General Budget	Coal Budget	Coal Budget
	(Including Revisions) 2025 - 2026	2026 - 2027	(Including Revisions) 2025 - 2026	2026 - 2027
<b>SOCIAL SERVICES #950 - 959</b>				
950 Social Services				
951 Human Resources				
952 Senior Citizens				
953 Public Transit	5,000	5,000		
954 Federal Grants				
955 State Grants				
956 Homeless Shelter				
957 Family Court				
958 Community Council				
959 Cemeteries				
<b>TOTAL SOCIAL SERVICES</b>	<b>5,000</b>	<b>5,000</b>		
<b>CAPITAL PROJECTS #960 - 999</b>				
960 General Government				
961 Public Safety				
962 Health & Sanitation				
963 Culture & Recreation				
964 Social Services				
965 Central Garage				
966 Geographic Information System (GIS)				
972 Federal Grants				
973 Federal Grants				
974 State Grants				
975 County Clerk				
976 Circuit Clerk				
977 Assessor				
978 Prosecuting Attorney				
979 Sheriff-Treasurer				
980 Sheriff-Law Enforcement				
981 Sheriff-Jail				
982 Data Processing				
983 Election - County Clerk				
984 Circuit Court				
985 Community Development				
986 County Commission				
987 Courthouse				
988 Other Buildings				
989 Extension Services				
990 Other Boards & Authorities				
991 Purchasing				

**ORDERS—Mason County Commission, W. Va.**

TERMS

APR 03 2026

CASTO &amp; HARRIS, INC., SPENCER, WV RE-ORDER NO. 7393D-99

6/7

**MASON COUNTY, WEST VIRGINIA  
FISCAL YEAR JULY 1, 2026 - JUNE 30, 2027**

Expenditures	General Fund		Coal Severance Fund	
	General Budget	General Budget	Coal Budget	Coal Budget
	(Including Revisions) 2025 - 2026	2026 - 2027	(Including Revisions) 2025 - 2026	2026 - 2027
992 Communication Center				
993 Dog Warden				
994 Emergency Services				
995 Service of Process				
996 Ambulance				
997 Water				
998 Parks & Recreation				
999 Streets and Highways				
TOTAL CAPITAL OUTLAY				
<b>Total Expenditures</b>	12,593,988	13,329,288	104,895	93,000

MASON COUNTY, WEST VIRGINIA
FISCAL YEAR JULY 1, 2026 - JUNE 30, 2027

Table with columns: Expenditures, General Fund (General Budget 2025-2026, General Budget 2026-2027), Coal Severance Fund (Coal Budget 2025-2026, Coal Budget 2026-2027)

Table with columns: Expenditures, Amount of Appropriation 2026-2027, Account Number. Rows include PREMIUM TO PROSECUTING ATTORNEY INSTITUTE and AUDIT COST / ALL FUNDS.

Gas & Oil Expenditures

- General Government Expenditures
Public Safety Expenditures
Health & Sanitation Expenditures
Culture & Recreation Expenditures
Social Services Expenditures
Capital Projects Expenditures
Total

Table with columns: Amount of Appropriation 2026-2027. Values include 100,000 and 100,000.

Gas & Oil total expenditures are tied to the total revenue budgeted. Money will be posted to the general government line unless it is posted in the other lines. Then the remaining balance will post to general government.

ORDERS—Mason County Commission, W. Va.

TERMS APR 03 2026

CASO & HARRIS, INC., SPENCER, WV RE-ORDER NO. 7393D-99

MASON COUNTY, WEST VIRGINIA  
STATEMENT OF SALARIES OF ELECTED OFFICIALS  
FISCAL YEAR JULY 1, 2026 - JUNE 30, 2027

County Classification:

2

FOR THE FISCAL YEAR JULY 1, 2026 - JUNE 30, 2027, ALL COUNTY OFFICIALS SHOULD BE COMPENSATED BASED ON THE COUNTY'S CLASSIFICATION AS OF: JULY 1,

Office	Elected Official	Date Current Term Began	2026 - 2027 Salary	West Virginia Code Reference	
<b>County Commissioners:</b>					
	Rick L. Handley	January 1, 2021	44,722	§7-7-4	
	Sam D. Nibert	January 1, 2023	44,722		
	Chris A. Johnson	January 1, 2025	44,722		
		January 1,	-		
		January 1,	-		
<b>County Clerk:</b>					
	Diana N. Cromley	January 1, 2023	67,489	§7-7-4	
<b>Circuit Clerk</b>					
	Elizabeth Jones	January 1, 2023	67,489	§7-7-4	
<b>Assessor</b>					
	Aimee Duncan	January 1, 2025	55,979	§7-7-4	
	Agricultural Report		5,598	§7-7-6c	
	Supplemental Salary		15,000	§7-7-6b	
<b>Sheriff</b>					
	Corey Miller	January 1, 2025	55,979	§7-7-4	
	Sheriff's Commission on Taxes		15,000	§11A-1-17	
<b>Prosecuting Attorney</b>					
	Seth Gaskins	Full Time	January 1, 2025	116,301	§7-7-4
<b>* Is the Prosecuting Attorney Full Time?</b>				Yes	

W.Va. Code § 7-7-4 Salary Schedule for Counties Approved for Salary Increase effective 2022					
Class	County Commissioners	County & Circuit Clerks	Sheriff	Assessor	Prosecuting Attorney
Class 1	45,535	68,302	56,793	56,793	119,011
Class 2	44,722	67,489	55,979	55,979	116,301
Class 3	43,909	65,863	55,573	55,573	113,590
Class 4	43,096	65,485	55,166	55,166	110,880
Class 5	42,282	65,050	54,760	54,760	108,170
Class 6	34,965	60,984	54,353	53,853	73,181
Class 7	34,151	60,171	53,946	53,446	69,928
Class 8	30,899	59,358	53,540	52,940	66,675
Class 9	30,085	58,544	53,133	52,533	61,797
Class 10	24,394	52,040	48,661	47,811	56,918

ORDERS—Mason County Commission, W. Va.

TERMS APR 03 2026

CASO & HARRIS, INC., SPENCER, WV RE-ORDER NO. 7393D-99

MASON COUNTY, WEST VIRGINIA  
 STATEMENT OF SALARIES OF ELECTED OFFICIALS  
 FISCAL YEAR JULY 1, 2026 - JUNE 30, 2027

W. Va. Code §7-7-3 County Classification			Class	Assessor's Supplemental
Class	Minimum Property Value	Maximum Property Value		
			Class 1-5	15,000
			Class 6-7	10,000
Class 1	2,000,000,000	No Limit	Class 8-9	9,000
Class 2	1,500,000,000	1,999,999,999	Class 10	6,500
Class 3	1,000,000,000	1,499,999,999		
Class 4	700,000,000	999,999,999		
Class 5	600,000,000	699,999,999		
Class 6	500,000,000	599,999,999		
Class 7	400,000,000	499,999,999		
Class 8	300,000,000	399,999,999		
Class 9	200,000,000	299,999,999		
Class 10		199,999,999		

MASON COUNTY, WEST VIRGINIA  
 RECAP AND CERTIFICATION

FISCAL YEAR JULY 1, 2026 - JUNE 30, 2027

Account Number	REVENUE RECAP	General Fund		Coal Severance Tax	
		Budgeted Revenues		Budgeted Revenues	
		2025 - 2026	2026 - 2027	2025 - 2026	2026 - 2027
280 299	Beginning Balance, July 1st	1,020,403	300,000	34,895	23,000
301 302	Taxes	6,364,135	6,726,238		
303 312	Other Taxes	414,900	1,354,900	70,000	70,000
317 319	Licenses & Permits				
322 325	Intergovernmental	398,150	538,150		
327 350	Charges for Services	231,550	231,800		
361 361	Fines				
362 362	Regional Jail Op. Partial Reimb.	25,000	30,000		
363 365	Interest	750	1,200		
366 385	Miscellaneous	285,000	290,000		
388 399	Transfers	3,854,100	3,857,000		
<b>Grand Totals - Revenues</b>		<b>12,593,988</b>	<b>13,329,288</b>	<b>104,895</b>	<b>93,000</b>

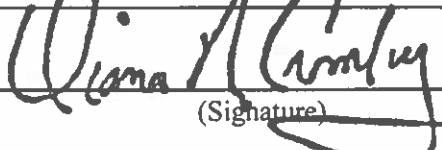
Account Number	EXPENDITURE RECAP	General Fund		Coal Severance Tax	
		Budgeted Expenditures		Budgeted Expenditures	
		2025 - 2026	2026 - 2027	2025 - 2026	2026 - 2027
401 699	General Government Expenditures	5,246,418	5,506,106		
698 698	Transfers				
700 799	Public Safety Expenditures	7,173,934	7,724,682	104,895	93,000
800 899	Health & Sanitation Expenditures	98,136	45,500		
900 949	Culture & Recreation Expenditures	70,500	48,000		
950 959	Social Services Expenditures	5,000	5,000		
960 999	Capital Projects Expenditures				
<b>Grand Totals - Expenditures</b>		<b>12,593,988</b>	<b>13,329,288</b>	<b>104,895</b>	<b>93,000</b>

Budget Basis of Accounting:

Cash Basis

STATE OF WEST VIRGINIA  
 COUNTY OF MASON

I, Diana N. Cromley, CLERK OF THE COUNTY COMMISSION OF SAID COUNTY, DO HEREBY CERTIFY THAT THE FOREGOING ARE TRUE COPIES FROM THE RECORD OF ORDERS MADE AND ENTERED BY SAID COMMISSION ON THE 3rd DAY OF APRIL 2026.

  
 (Signature)

ORDERS—Mason County Commission, W. Va.

APR 03 2026

TERMS \_\_\_\_\_

CASD & HARRIS, INC., SPENCER, WV RE-ORDER NO. 7393D-99

MASON COUNTY, WEST VIRGINIA  
 058 FINANCIAL STABILIZATION / RAINY DAY FUND  
 FISCAL YEAR JULY 1, 2026 - JUNE 30, 2027

Account Number	REVENUES	Actual Amount	Budgeted Revenues
		6/30/2025	2026 - 2027
299	Unassigned Fund Balance	1,020,403	300,000
365	Interest Earned		
366	Miscellaneous Revenue		
380	Contributions/Transfer from Other Entities		
388 001	Transfers From Other Funds		
398	Transfers From General Fund		
<b>058</b>	<b>Totals -Financial Stabilization / Rainy Day Fund Revenues</b>	<b>1,020,403</b>	<b>300,000</b>

Account Number	EXPENDITURES	Actual Amount	Estimated Budget
		6/30/2025	2026 - 2027
696	Transfers to General Fund		-
698	Transfers/Reimbursements		
699	Contingencies	1,020,403	300,000
	<b>Totals - Financial Stabilization / Rainy Day Expenditures</b>	<b>1,020,403</b>	<b>300,000</b>

Amount of Financial Stabilization Fund	\$ 300,000
Less: 50% of General County Fund	<u>6,664,644</u>
Amount over /under 50% of General Fund Budget	<u>\$ (6,364,644)</u>

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