

**ORDERS—Mason County Commission, W. Va.**TERMS  **JUN 15 2026** CASTO & HARRIS, INC., SPENCER, WV RE-ORDER NO. 7393D-99

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THE COUNTY COMMISSION OF MASON COUNTY met in the Courthouse thereof in special session on the 15<sup>th</sup> day of June, 2026 at 2:00 p.m. to consider the final FY 2026 Budget Revision for approval. Present were Rick Handley, President (via telephone); Sam Nibert, Commissioner; Chris Johnson, Commissioner; Diana Cromley, County Clerk (via telephone); and Heidi Wood, Administrator.

Sam Nibert called the meeting to order.

Upon motion by Johnson, second by Nibert and unanimous agreement, the Commission approved the final revision to the FY 2026 Budget, a copy of which is attached.

# ORDERS—Mason County Commission, W. Va.

TERMS JUN 15 2026

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

LGSD BR (Ver. 2023)

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: [igs@wvsao.gov](mailto:igs@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: 2026  
Fund: 1  
Rev. No: 2  
Pages: 3

Mason County Commission  
GOVERNMENT ENTITY

Person To Contact Regarding Request: 200 Sixth Street  
Name: Heidi Wood STREET OR PO BOX COUNTY  
Phone: 304-675-1110 Government Type  
Fax: \_\_\_\_\_ Point Pleasant 25550  
Email: [hwood@masoncountywv.gov](mailto:hwood@masoncountywv.gov) CITY ZIP CODE

### REVENUES: (net each acct.)

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	PREVIOUSLY APPROVED AMOUNT	(INCREASE)	(DECREASE)	REVISED AMOUNT
301-06	Supplemental Taxes		38,900		38,900
301-09	Redemption from State Auditor		31,200		31,200
304	Property Transfer Tax		99,000		99,000
309	Hotel Occupancy Tax		17,500		17,500
323	State Grants		100,000		100,000
324	Other Grants			27,075	-27,075
<b>NET INCREASE/(DECREASE) Revenues (ALL PAGES)</b>			<b>745,510</b>		

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
401	County Commission		123,580		123,580
408	Statewide Computer Network		3,200		3,200
424	Courthouse		49,500		49,500
425	Other Buildings		40,890		40,890
434	Airports		27,078		27,078
699	Contingencies			110,879	-110,879
700	Sheriff-Law Enforcement		106,056		106,056
704	Regional Jail			125,000	-125,000
711	Emergency Services/OES		38,100		38,100
712	Communication Center		308,000		308,000
715	Ambulance Authority		71,585		71,585
<b>NET INCREASE/(DECREASE) Expenditures</b>			<b>745,510</b>		

APPROVED BY THE STATE AUDITOR  
BY: \_\_\_\_\_ Date \_\_\_\_\_  
Deputy State Auditor, Local Government Services Div.

*[Signature]*  
AUTHORIZED SIGNATURE OF ENTITY  
6-15-26  
APPROVAL DATE





ORDERS—Mason County Commission, W. Va.

TERMS \_\_\_\_\_ JUN 15 2026 \_\_\_\_\_

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

RESOLUTION

At a regular session of the county commission, held (Month, day and year) June 15th, 2026 the following order was made and entered:

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

RESOLVED: That subject to approval of the State Auditor as ex officio chief inspector of public offices, the county commission does hereby direct the budget be revised PRIOR TO THE EXPENDITURE OR OBLIGATION OF FUNDS FOR WHICH NO APPROPRIATION OR INSUFFICIENT APPROPRIATION CURRENTLY EXISTS, as shown on budget revision number 2, a copy of which is entered as part of this record.

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

<u>Rick L. Handley</u>	<u>Yes</u> or No
<u>Sam D. Nibert</u>	<u>Yes</u> or No
<u>Chris Johnson</u>	<u>Yes</u> or No

WHEREUPON, Rick L. Handley, 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 is authorized to fix his signature on the attached "Request for Revision to Approved Budget" to be sent to the State Auditor for approval.

ORDERS—Mason County Commission, W. Va.

TERMS

JUN 15 2026

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

President Handley declared the special session adjourned.

*Rick Handley*  
\_\_\_\_\_  
RICK HANDLEY, PRESIDENT

*Sam Nibert*  
\_\_\_\_\_  
SAM NIBERT, COMMISSIONER

*Chris Johnson*  
\_\_\_\_\_  
CHRIS JOHNSON, COMMISSIONER

*Diana N. Cromley*  
\_\_\_\_\_  
DIANA N. CROMLEY, CLERK