

# FINANCE COMMITTEE AGENDA

Tuesday, March 2, 2021

10:00 a.m.

Zoom Meeting

1. Call to order
2. Reading/approval of minutes
3. Unfinished Business
4. New Business
  - a. 2021-2022 Levy Budget (General and Coal Severance)
  - b. Jefferson County Historic Landmarks Commission endowment fund
  - c. COVID Community Block Grant application
5. Financial Reporting
6. Mayor's Report

Shepherdstown Town Hall is inviting you to a scheduled Zoom meeting.

Topic: Finance Committee

Time: Mar 2, 2021 10:00 AM Eastern Time (US and Canada)

Join Zoom Meeting

<https://zoom.us/j/92762176875?pwd=WjAvVVRncGgydlFKcU9WRFRIYnlmUT09>

Meeting ID: 927 6217 6875

Passcode: 014459

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# FINANCE COMMITTEE MINUTES

Friday, September 25, 2020

10:45 a.m.

Town Hall

1. Call to order – Mayor Auxer called the meeting to order at 10:51.

Committee members: J. Auxer, J. Ford

Visitors: Barbara Thomas, Ruth Brown

Staff Members: D. Nickerson, F. Welch, J. Haynes

2. Reading/approval of minutes –

**Motion by J. Auxer to approve the minutes of the August 28, 2020 meeting.**

**Motion was approved unanimously without discussion.**

3. Visitors – See 5.a below.

4. Unfinished Business - None

5. New Business

a. Funding request from Rose Hill Cemetery Board

B. Thomas and R. Brown described their ongoing efforts to maintain the Rose Hill Cemetery on High Street, including some issues they have had in determining exactly where the boundaries of the cemetery are. They enquired as to what, if anything, the Town might be able to do to assist them.

**Motion by J. Auxer to recommend to Town Council that the Town attempt to have an official survey done to officially determine the cemetery boundaries, at a cost not to exceed \$2500. Motion was unanimously approved with no objections.**

6. Financial Reporting – No discussion.

7. Mayor's Report – None

Mayor Auxer adjourned the meeting at 11:25 a.m.

Respectfully submitted,

J. Ford



January 26, 2021

Mayor Jim Auxer  
P.O. Box 248  
Shepherdstown, WV. 25443

Dear Mayor, Auxer,

The Jefferson County Historic Landmarks Commission (JCHLC) is reaching out to the Corporations of Charles Town and Shepherdstown which have National Register Historic Districts within their respective town boundaries to ask for your partnership to build an endowment fund. An agency endowment fund, titled "*Jefferson County Historic Preservation Fund*," was established in 2016 at the Eastern West Virginia Community Foundation with an initial goal of \$100,000.

An endowment fund will allow the three Historic Landmark Commissions to create a grant program to distribute approximately \$3,000-\$5,000 annually to owners of National Register structures and historic district contributing structures for emergency maintenance and stabilization, including costs like window repair, roof repair, mortar pointing, and mold abatement. Just like Shepherdstown, JCHLC understands the costs associated with the maintaining historic structures, but JCHLC does not have the funding to directly assist homeowners resulting in inaction by property owners who might want to maintain or restore their properties

The Jefferson County Comprehensive Plan, Envision Jefferson 2035, 3.A Historic and Cultural Resources, Recommendation #10, encourages the JCHLC to support property owners in their efforts to maintain and renovate historic structures by; "creating a variety of funding mechanisms to support historic preservation, restoration, and adaptive reuse throughout the County".

JCHLC asks for an annual contribution of \$1,500 to the endowment, which would aid in the preservation of our County's most important structures in perpetuity.

Jefferson County is fortunate to have so many historic structures and so grateful to the past generations of residents who have taken such great care in their preservation. It is impossible to imagine Jefferson County without these sites, as they define our landscape and tell our story. We know that as fellow stewards of these resources that you care as much as we do about their future protection.

If you have any questions, please contact me at [martinburke@frontiernet.net](mailto:martinburke@frontiernet.net) or 304-876-3883

Sincerely,

*Martin Burke*

Martin Burke  
Chair,

	Actual Jul-Dec	Budget 1/2 year	X 2	Proposed Budget FY
<b>Income</b>				
<b>Property Tax Revenue</b>				
Property Taxes-County Sheriff				
301.01 · Property Taxes	140,122.35	101,502.00	280,244.70	321,000.00
Total Property Taxes-County Sheriff	140,122.35	101,502.00	280,244.70	321,000.00
Property Taxes-State Utilities				
301.04 · Tax on Utilities (State)	7,567.56	10,000.00	15,135.12	22,000.00
Total Property Taxes-State Utilities	7,567.56	10,000.00	15,135.12	22,000.00
Total Property Tax Revenue	147,689.91	111,502.00	295,379.82	343,000.00
<b>Other Tax Revenues</b>				
303 · Gas & Oil Severance (annual fee)	2,768.12	0.00	2,768.12	3,417.00
304 · Utility Tax				
304.01 · Town Utility Tax-Utility Co.	11,993.48	22,500.00	23,986.96	25,100.00
304.02 · Town Utility Tax-Water/Sewer	11,622.41	13,000.00	23,244.82	24,100.00
304 · Utility Tax - Other	0.00		-	
Total 304 · Utility Tax	23,615.89	35,500.00	47,231.78	49,200.00
305 · Business & Occupation Tax (accrued quarterly)	20,414.68	57,500.00	40,829.36	52,000.00
306 · Wine/Liquor/Private Club Tax (accrued quarterly)	44,638.90	45,000.00	89,277.80	102,000.00
307 · Animal Control Tax	186.30	150.00	372.60	300.00
314 · Muni Sales & Use Tax (Municipal Sales and Use Tax)	208,818.09	150,000.00	417,636.18	450,000.00
328 · Franchise Fee/Pole Tax (franchise tax/ utility poles)	3,117.47	4,000.00	6,234.94	10,000.00
330 · IRP Truck Fees	2,877.45	4,500.00	5,754.90	8,000.00
Total Other Tax Revenues	306,436.90	296,650.00	610,105.68	674,917.00
<b>License &amp; Permit Revenue</b>				
325 · Business Licenses	12,410.00	4,500.00	24,820.00	25,000.00
326 · Building Permits (Bldg Permits/Planning Comm.)	3,414.25	2,000.00	6,828.50	7,500.00
Total License & Permit Revenue	15,824.25	6,500.00	31,648.50	32,500.00
<b>Planning Commission Revenue (Planning &amp; Zoning)</b>				
353 · BOA Fee (Book Fee here-no A/P)	100.00	50.00	200.00	200.00
Total Planning Commission Revenue (Planning & Zoning)	100.00	50.00	200.00	200.00
<b>Hotel Occupancy Tax Revenue</b>				
308 · Hotel Occupancy Tax (Deposit to Hotel/Motel)	49,712.40	50,104.00	99,424.80	161,000.00
Total Hotel Occupancy Tax Revenue	49,712.40	50,104.00	99,424.80	161,000.00
<b>Parking Fee Revenue</b>				
321 · Parking Tickets/includes boots (includes boots 1/1/	6,690.00	26,000.00	13,380.00	13,500.00
342 · Parking Meter Revenues				
342.1 · Parking Meter Income	19,090.33	40,000.00	38,180.66	45,000.00
342.3 · Parking Meter-Passport	11,434.39	20,000.00	22,868.78	25,000.00
342 · Parking Meter Revenues - Other	0.00	0.00		
Total 342 · Parking Meter Revenues	30,524.72	60,000.00	61,049.44	70,000.00
343 · Parking Permit Revenue	4,985.00	7,500.00	9,970.00	12,500.00
Total Parking Fee Revenue	42,199.72	93,500.00	84,399.44	96,000.00
<b>Court Fee Revenues</b>				
320 · Fines,Fees and Court Costs				
320.01 · Bond Deposits	24,487.50	35,000.00	48,975.00	50,500.00
320.03 · Fingerprints	0.00	0.00	-	100.00
320.05 · Technology Fee	805.00	1,250.00	1,610.00	3,000.00
Total 320 · Fines,Fees and Court Costs	25,292.50	36,250.00	50,585.00	53,600.00
389 · Accident Reports	210.00	100.00	420.00	250.00
Total Court Fee Revenues	25,502.50	36,350.00	51,005.00	53,850.00
<b>Rents Revenue</b>				
345.00 · Rent-Water & Sewer Depts.	21,600.00	21,600.00	43,200.00	43,200.00
345.01 · Rent-Shepherdstown Library (\$1/yr-due July 15th	1.00	1.00	2.00	1.00
345.02 · Rent-Shep. Railroad Station (\$1/yr-due June 29th	0.00	1.00	-	1.00

General Fund  
Budget vs. Actual-Detailed  
July through December 2020

	Jul - Dec 21	Budget 1/2 year	X 2	Proposed Budget FY
345.04 · Rumsey Park Rent (Restr.-Parks)	0.00	286.00	-	300.00
Rents Revenue - Other	0.00	0.00	0.00	
<b>Total Rents Revenue</b>	<b>21,601.00</b>	<b>21,888.00</b>	<b>43,202.00</b>	<b>43,502.00</b>
<b>Refuse Collections Revenue</b>				
350 · Refuse Collection				
350.1 · Refuse Revenue-All	78,647.11	82,500.00	157,294.22	159,000.00
350.2 · Recycling Revenue-All	14,748.06	13,500.00	29,496.12	31,000.00
350.05 · Refuse Coll.- Special Pickup	290.00	500.00	580.00	1,500.00
350 · Refuse Collection - Other	0.00	0.00	0.00	
<b>Total 350 · Refuse Collection</b>	<b>93,685.17</b>	<b>96,500.00</b>	<b>187,370.34</b>	<b>191,500.00</b>
350.50 · Special Recycling Revenue	0.00	150.00	0.00	
<b>Total Refuse Collections Revenue</b>	<b>93,685.17</b>	<b>96,650.00</b>	<b>187,370.34</b>	<b>191,500.00</b>
<b>Other Revenues</b>				
368 · Contrib. from other Entities				
Donations-Police Equipment Fund	0.00	0.00		2,000.00
368 · Contrib. from other Entities - Other	0.00	250.00		
<b>Total 368 · Contrib. from other Entities</b>	<b>0.00</b>	<b>250.00</b>	<b>0.00</b>	<b>2,000.00</b>
380 · Checking Interest				
380.01 · General Fund Interest	29,494.99	45,000.00	58,989.98	60,000.00
380.02 · Restricted Fund Interest	666.89	750.00	1,333.78	2,000.00
380.03 · Other Interest	584.56	1,000.00	1,169.12	2,000.00
380 · Checking Interest - Other	0.00	0.00	0.00	
<b>Total 380 · Checking Interest</b>	<b>30,746.44</b>	<b>46,750.00</b>	<b>61,492.88</b>	<b>64,000.00</b>
381 · Reimbursements				
381.1 · Gas Tax Reimbursements	1,092.07	1,750.00	2,184.14	2,500.00
<b>Total 381 · Reimbursements</b>	<b>1,092.07</b>	<b>1,750.00</b>	<b>2,184.14</b>	<b>2,500.00</b>
382 · Refunds & Rebates				
382.02 · Purchase Card Refund/Rebate	5,142.75	10,000.00	10,285.50	12,300.00
<b>Total 382 · Refunds &amp; Rebates</b>	<b>5,142.75</b>	<b>10,000.00</b>	<b>10,285.50</b>	<b>12,300.00</b>
399 · Miscellaneous Income				
399.04 · NSF CK Svc Charge	60.00		120.00	150.00
399.05 · Refunds & Reimbursements	0.00	0.00	-	
399.10 · Fed. Marshall P/R Reimb-USMS	605.70	900.00	1,211.40	1,500.00
399.20 · Other Misc. Revenues	0.00	0.00	-	
399.21 · Banner Hanging Fee (Book as revenue as of	0.00	250.00	-	500.00
399 · Miscellaneous Income - Other	(0.55)	0.00	0.00	
<b>Total 399 · Miscellaneous Income</b>	<b>665.15</b>	<b>1,150.00</b>	<b>1,331.40</b>	<b>2,150.00</b>
<b>Total Other Revenues</b>	<b>37,646.41</b>	<b>59,900.00</b>	<b>75,293.92</b>	<b>82,950.00</b>
<b>Video Lottery Proceeds Revenue</b>				
397.05 · VL Garbage Truck Repay	19,800.00	19,800.00		39,600.00
397.01 · Video Lottery-Net terminal				
397.001 · Racetrack Video Lottery	75,065.45	125,000.00	150,130.90	153,000.00
397.002 · Accrued Racetrack Video Lottery	0.00	0.00	-	
397.01 · Video Lottery-Net terminal - Other	0.00	0.00	0.00	
<b>Total 397.01 · Video Lottery-Net terminal</b>	<b>75,065.45</b>	<b>125,000.00</b>	<b>150,130.90</b>	<b>153,000.00</b>
397.02 · New Limited VL Terminals (Jeff Cty VL terminal r	3,053.49	2,500.00	6,106.98	6,500.00
<b>Video Lottery Proceeds Revenue - Other</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>Total Video Lottery Proceeds Revenue</b>	<b>97,918.94</b>	<b>147,300.00</b>	<b>156,237.88</b>	<b>199,100.00</b>
<b>Gaming Income-Table Games</b>				
376.00 · Gaming Income-Table Games (Restricted-Infrastr./Cap Impr.)				
Table Game-RacetrackCharlestown	26,454.59	50,000.00	52,909.18	56,000.00
Table Games Greenbrier	158.91	150.00	317.82	350.00
376.00 · Gaming Income-Table Games (Restricted-Infrastr./Cap Impr.)	6,005.63	0.00	12,011.26	12,200.00

	Jul - Dec 21	Budget 1/2 year	X 2	Proposed Budget FY
Total 376.00 · Gaming Income-Table Games (Restricted-In	32,619.13	50,150.00	65,238.26	68,550.00
Total Gaming Income-Table Games	32,619.13	50,150.00	65,238.26	68,550.00
Grant Revenue				
365 · Federal Gov. Grant Revenue	291.06		582.12	500.00
366 · State Gov. Grant Revenue			-	
Recycling Grant	0.00	0.00	-	
366 · State Gov. Grant Revenue - Other	4,918.89		9,837.78	5,000.00
Total 366 · State Gov. Grant Revenue	4,918.89	0.00	9,837.78	5,000.00
Total Grant Revenue	5,209.95	0.00	10,419.90	5,500.00
Pass-Through Grant Revenue				
366.1 · Pass-Through Grant Revenue	0.00	0.00		-
Total Pass-Through Grant Revenue	0.00	0.00	0.00	-
Total Income	876,146.28	970,544.00	1,709,925.54	1,952,569.00
Gross Profit	876,146.28	970,544.00	1,709,925.54	1,952,569.00
Expense				
Regional Council Dues				
435.00 · Regional Development Authority	641.58	900.00	1,283.16	900.00
Total Regional Council Dues	641.58	900.00	1,283.16	900.00
Town Government Salaries/Fringe				
General Government				
409 · Mayors Office				
409.01 · Mayors Salary	1,000.00	1,000.00	2,000.00	2,000.00
409.04 · Mayor ER FICA	75.46	75.00	150.00	151.00
409.07 · Mayor Workers Comp	42.67	25.00	85.34	100.00
Total 409 · Mayors Office	1,118.13	1,100.00	2,235.34	2,251.00
410 · City Council				
410.17 · Council Direct Deposit Fees	10.50		21.00	50.00
410.01 · Council Salary	3,000.00	3,000.00	6,000.00	6,000.00
410.04 · Council ER FICA	226.38	250.00	452.76	450.00
410.07 · Council Workers Comp	128.01	75.00	256.02	250.00
Total 410 · City Council	3,364.89	3,325.00	6,729.78	6,750.00
411 · Recorders Office				
411.01 · Recorder Salary	750.00	750.00	1,500.00	1,500.00
411.04 · Recorder ER FICA	56.60	65.00	113.20	115.00
411.07 · Recorder Workers Comp	31.99	25.00	63.98	64.00
411.17 · Recorder Direct Deposit Fees	3.50	5.00	7.00	7.00
Total 411 · Recorders Office	842.09	845.00	1,684.18	1,686.00
Total General Government	5,325.11	5,270.00	10,649.30	10,687.00
Total Town Government Salaries/Fringe	5,325.11	5,270.00	10,649.30	10,687.00
Town Elections				
438.00 · Elections				
438.01 · Election Salaries	0.00	0.00		500.00
438.02 · Election Supplies & Expense	3,861.77	0.00	7,723.54	3,900.00
Total 438.00 · Elections	3,861.77	0.00	7,723.54	4,400.00
Total Town Elections	3,861.77	0.00	7,723.54	4,400.00
City Hall-Employee Salary/Fringe				
Employee Payroll & ER Taxes				
440.03 · City Hall Gross Payroll				
440.030 · City Hall Payroll-General	32,764.43	33,946.00	65,528.86	69,000.00
440.033 · City Hall Payroll - Other	0.00	0.00	-	
440.03 · City Hall Gross Payroll - Other	0.00	0.00	0.00	
Total 440.03 · City Hall Gross Payroll	32,764.43	33,946.00	65,528.86	69,000.00
440.04 · City Hall ER FICA	2,688.01	3,120.00		6,500.00



General Fund  
Budget vs. Actual-Detailed  
July through December 2020

	Jul - Dec 21	Budget 1/2 year	X 2	Proposed Budget FY
440.05 · City Hall ER Hlth/Life				
City Hall PEIA ER Health/Life				
City Hall ER Health/Life	5,077.75	7,500.00	10,155.50	10,200.00
City Hall Current OPEB/RHBT	1,392.00	2,500.00	2,784.00	3,000.00
City Hall PEIA ER Health/Life - Other	0.00	0.00	0.00	
Total City Hall PEIA ER Health/Life	6,469.75	10,000.00	12,939.50	13,200.00
440.05 · City Hall ER Hlth/Life - Other	0.00	0.00	0.00	
Total 440.05 · City Hall ER Hlth/Life	6,469.75	10,000.00	12,939.50	13,200.00
440.06 · City Hall ER Annuity Contrib.	2,909.92	3,000.00	5,819.84	7,000.00
440.07 · City Hall ER Workers Comp	887.04	1,000.00	1,774.08	1,500.00
440.08 · City Hall Personnel Training	0.00	0.00	-	
440.17 · City Hall Direct Deposit fees	91.00	75.00	182.00	190.00
Total Employee Payroll & ER Taxes	45,810.15	51,141.00	86,244.28	97,390.00
Total City Hall-Employee Salary/Fring	45,810.15	51,141.00	86,244.28	97,390.00
City Hall Accounting/Audit				
440.21 · City Hall Accounting Services	0.00	15,000.00		
440.24 · City Hall Annual Audit	229.80	6,000.00	459.60	6,000.00
Total City Hall Accounting/Audit	229.80	21,000.00	459.60	6,000.00
City Hall Legal Fees				
440.30 · Legal Services				
440.301 · Legal Fees-Gen. Representation	5,222.25	10,000.00		10,000.00
440.302 · Legal Fees-Spec. Representation				2,000.00
Other Legal Fees	0.00	0.00		
440.302 · Legal Fees-Spec. Representation - Othe	0.00	1,000.00		
Total 440.302 · Legal Fees-Spec. Representation	0.00	1,000.00	0.00	2,000.00
440.30 · Legal Services - Other	0.00		-	
Total 440.30 · Legal Services	5,222.25	11,000.00	0.00	12,000.00
Total City Hall Legal Fees	5,222.25	11,000.00	0.00	12,000.00
City Hall Utilities				
440.15 · City Hall Electric				
Electric-Town Hall	0.00	0.00		
440.15 · City Hall Electric - Other	1,475.49	1,750.00	2,950.98	3,000.00
Total 440.15 · City Hall Electric	1,475.49	1,750.00	2,950.98	3,000.00
440.27 · City Hall Communications				
Communications-Town Hall (Phone/Internet)	0.00	0.00		
440.27 · City Hall Communications - Other	3,409.22	5,000.00	6,818.44	7,000.00
Total 440.27 · City Hall Communications	3,409.22	5,000.00	6,818.44	7,000.00
440.28 · City Hall Water/Sewer/Trash				
Water/Sewer-Town Hall		0.00	-	
440.28 · City Hall Water/Sewer/Trash - Other	1,506.11	1,500.00	3,012.22	3,050.00
Total 440.28 · City Hall Water/Sewer/Trash	1,506.11	1,500.00	3,012.22	3,050.00
Total City Hall Utilities	6,390.82	8,250.00	12,781.64	13,050.00
City Hall Insurance				
440.26 · City Hall Insurance Bonds	0.00	200.00		200.00
440.31 · City Hall Commercial Insurance	9,670.49	35,000.00	19,340.98	22,000.00
Total City Hall Insurance	9,670.49	35,200.00	19,340.98	22,200.00
City Hall Bldg/Equip Expenses				
440.33 · City Hall Rent				
Storage Unit at Sewer Plant	480.00	480.00	960.00	960.00
Total 440.33 · City Hall Rent	480.00	480.00	960.00	960.00
440.16 · Town Hall Bldg Repair/Maint	206.00	1,000.00	412.00	2,000.00
440.57 · City Hall Equip Repairs/Maint (Includes copier &	0.00	2,000.00	0.00	2,000.00
440.59 · City Hall Equipment Purchase	9.96	7,500.00	19.92	15,000.00

	Jul - Dec 21	Budget 1/2 year	X 2	Proposed Budget FY
Total City Hall Bldg/Equip Expenses	695.96	10,980.00	1,391.92	19,960.00
General Fund Donations				
440.52 · City Hall General Donations	145.00	100.00	290.00	300.00
440.54 · Shep. Public Library Donations	5,400.00	5,400.00	10,800.00	10,800.00
Total General Fund Donations	5,545.00	5,500.00	11,090.00	11,100.00
City Hall Other Expenses				
440.01 · City Hall-Council Training	0.00	250.00	0.00	200.00
440.10 · City Hall Advertising	0.00	150.00	0.00	100.00
440.12 · City Hall Printing	0.00	100.00	0.00	100.00
440.18 · Postage	2,154.95	250.00	4,309.90	500.00
440.19 · Postage Machine Rental	342.00	300.00	684.00	700.00
440.22 · City Hall Dues/Memberships	442.39	1,250.00	884.78	1,000.00
440.29 · City Hall Contracted Services				
Other Contracted Services				
Contracted Services	309.34	0.00	618.68	
Total Other Contracted Services	309.34	0.00	618.68	-
Landscaping Svc (1/2)	132.50	350.00	350.00	700.00
Shredding Svc (1/2)	206.86	50.00	413.72	400.00
Town Hall Bldg Cleaning (1/2)	612.22	1,500.00	0.00	1,320.00
Window Cleaning (1/2)	1,080.00	1,000.00	2,160.00	2,300.00
IT Services	4,155.78	5,001.00	8,311.56	8,000.00
440.29 · City Hall Contracted Services - Other	808.50	0.00	1,617.00	2,000.00
Total 440.29 · City Hall Contracted Services	7,305.20	7,901.00	13,470.96	14,720.00
440.32 · City Hall Bank Charges	6.66	600.00	13.32	300.00
440.35 · Credit Card Fees				
Credit Card-All Funds-billing	3,364.29	3,000.00	6,728.58	6,500.00
440.35 · Credit Card Fees - Other		0.00	0.00	-
Total 440.35 · Credit Card Fees	3,364.29	3,000.00	6,728.58	6,500.00
440.41 · City Hall Supplies & Materials	2,076.72	5,000.00	4,153.44	5,000.00
440.53 · City Hall Cash Funds Over/Short	0.00	0.00	0.00	
Total City Hall Other Expenses	15,692.21	18,801.00	30,244.98	29,120.00
Public Works Expenses (shared by Town/Water/Sewer)				
440.62 · Public Works Equip./Impr. Exp (Under \$5000)	0.00	2,500.00	0.00	2,500.00
Total Public Works Expenses (shared by Town/Water/Sewer)	0.00	2,500.00	0.00	2,500.00
Christmas in Shepherdstown Exp. (\$2000 alloc. from Gen Fund)				
440.621 · Christmas in Shep. Expenses	0.00	0.00	0.00	
Total Christmas in Shepherdstown Exp. (\$2000 alloc. from Gen Fund)	0.00	0.00	0.00	-
Planning Commission Expenses (Planning & Zoning)				
440.800 · Planning Comm. PT Wages	0.00	30,108.00	0.00	
440.801 · Zoning Office FT Wages/Salary	30,443.22	0.00	60,886.44	64,000.00
440.804 · Zoning Officer ER FICA	2,434.57	2,600.00	4,869.14	5,050.00
440.805 · Zoning Office ER Hlth/Life				
Zoning Officer PEIA Health/Life				
Zoning Office Health/Life	4,798.40	4,250.00	9,596.80	10,000.00
Zoning Office Current OPEB/RHBT	960.00	1,050.00	1,920.00	2,000.00
Total Zoning Officer PEIA Health/Life	5,758.40	5,300.00	11,516.80	12,000.00
440.805 · Zoning Office ER Hlth/Life - Other	0.00	0.00	0.00	
Total 440.805 · Zoning Office ER Hlth/Life	5,758.40	5,300.00	11,516.80	12,000.00
440.806 · Zoning Officer ER Annuity	1,872.00	2,000.00	3,744.00	4,000.00
440.807 · Zoning Officer ER Workers Comp	798.54	800.00	1,597.08	2,000.00
440.808 · Zoning Officer Training	0.00	250.00	0.00	250.00
440.815 · Plan Comm Direct Deposit Fees	22.75	25.00	45.50	50.00
440.817 · Legal Services				
General Rep. for Plan. Comm.	0.00	0.00	0.00	

	Jul - Dec 21	Budget 1/2 year	X 2	Proposed Budget FY
Special Rep for Plan Comm	0.00	0.00	0.00	
440.817 · Legal Services - Other	2,857.50	4,500.00	5,715.00	6,000.00
Total 440.817 · Legal Services	2,857.50	4,500.00	5,715.00	6,000.00
440.819 · Contractual Services	0.00	0.00	0.00	
440.821 · Supplies & Expense	0.00	0.00	0.00	
440.822 · Advertising	0.00	250.00	0.00	250.00
440.823 · Postage	14.20	50.00	28.40	100.00
440.824 · Publications/Memberships	0.00	100.00	0.00	100.00
440.827 · Communications Exp	1,078.48			2,500.00
440.828 · BOA Advertising (BOA Advertising Fees)	25.90			100.00
440.830 · Planning Commission Projects	0.00	500.00	0.00	
440.831 · Equipment Purchases	0.00	0.00	0.00	
Total Planning Commission Expenses (Planning & Zoning)	45,305.56	46,483.00	88,402.36	96,400.00
City Hall Grant Expenses				
440.70 · Grant Expenses	6,691.03		13,382.06	7,000.00
Total City Hall Grant Expenses	6,691.03	0.00	13,382.06	7,000.00
City Hall Video Lottery Expense				
Alternative Spring Break	0.00	500.00	0.00	
440.60 · Video Lottery Funds Expenses (Use Video Lottery Funds)				
Library Restoration and Repair	9,195.00	5,000.00	18,390.00	20,000.00
Donation-Shep. Fire Department	6,889.11	8,000.00	13,778.22	10,000.00
Unallocated-Video Lottery Exp	50.00	400.00	0.00	400.00
440.60 · Video Lottery Funds Expenses (Use Video Lottery Funds) - Other				
Total 440.60 · Video Lottery Funds Expenses (Use Video Lottery Funds)	16,134.11	13,400.00	32,168.22	30,400.00
Total City Hall Video Lottery Expense	16,134.11	13,900.00	32,168.22	30,400.00
Tobacco Warehouse Expense (Include with Town Hall)				
903.01 · Tobacco Warehouse Repairs/Maint	0.00	500.00	0.00	500.00
903.02 · Tobacco Warehouse Prof Services	0.00	0.00	0.00	
903.05 · Tobacco Warehouse Electric	83.87	100.00	167.74	200.00
903.31 · Tobacco Warehouse Flood ins	2,827.02	0.00	5,654.04	6,000.00
Tobacco Warehouse Expense (Include with Town Hall) - Other	0.00	0.00	0.00	
Total Tobacco Warehouse Expense (Include with Town Hall)	2,910.89	600.00	5,821.78	6,700.00
City Hall Contingency Expenses (Up to 10% of budget allowed)				
699 · Contingency Expenses (Can be 10% of total budget)	0.00	31,728.00	0.00	
Total City Hall Contingency Expenses (Up to 10% of budget allowed)	0.00	31,728.00	0.00	-
Police Salaries & Fringe				
700.03 · Police Gross Payroll				
700.031 · Police Full Time Pay	21,123.20	147,406.00	42,246.40	294,812.00
700.032 · Police Overtime Pay	989.06	25,000.00	1,978.12	50,000.00
700.033 · Police Part Time Officer Pay	5,708.53	10,000.00	11,417.06	20,000.00
700.034 · Police PT Park Enforce. Pay	9,272.42	16,000.00	18,544.84	22,500.00
700.035 · Police Federal Marshall OT (Not a grant-rein)	711.90	1,000.00	1,423.80	1,500.00
700.038 · Police Meter Maintenance (Other Dept. Pers)	0.00	1,545.00	0.00	2,000.00
700.040 · Police -Public Works Labor	0.00		0.00	
700.03 · Police Gross Payroll - Other	(22,280.72)	0.00	0.00	
Total 700.03 · Police Gross Payroll	15,524.39	200,951.00	75,610.22	390,812.00
700.04 · Police ER FICA	6,852.35	16,068.00	13,704.70	20,000.00
700.05 · Police ER Health/Life				
Police PEIA ER Health/Life				
Police Health/Life	15,183.70	26,500.00	30,367.40	53,000.00
Police Current OPEB/RHBT	5,760.00	7,420.00	11,520.00	14,840.00
Total Police PEIA ER Health/Life	20,943.70	33,920.00	41,887.40	67,840.00
700.05 · Police ER Health/Life - Other	(8,604.90)		0.00	
Total 700.05 · Police ER Health/Life	12,338.80	33,920.00	41,887.40	67,840.00

General Fund  
Budget vs. Actual-Detailed  
July through December 2020

	Jul - Dec 21	Budget 1/2 year	X 2	Proposed Budget FY
700.06 · Police ER Annuity Contrib.	5,756.24	15,000.00	11,512.48	30,000.00
700.07 · Police ER Workers Comp	3,244.62	5,000.00	6,489.24	10,000.00
700.08 · Police Test/Training/Physicals	398.00	8,000.00	796.00	4,000.00
700.09 · Police Unemployment Tax Exp	81.00		162.00	
700.30 · Police Direct Deposit Fees	197.75	310.00	395.50	500.00
<b>Total Police Salaries &amp; Fringe</b>	<b>44,393.15</b>	<b>279,249.00</b>	<b>150,557.54</b>	<b>523,152.00</b>
<b>Police Contractual Svc</b>				
700.301 · Police Court Attorney	3,141.68	2,500.00	6,283.36	6,500.00
700.302 · Police Court Judge	900.00	900.00	1,800.00	2,220.00
700.303 · Police Legal Fees				
Police General Legal Rep.	0.00	0.00	0.00	
700.303 · Police Legal Fees - Other	1,580.00	9,000.00	3,160.00	15,000.00
<b>Total 700.303 · Police Legal Fees</b>	<b>1,580.00</b>	<b>9,000.00</b>	<b>3,160.00</b>	<b>15,000.00</b>
700.304 · Magistrate Services	500.00	1,500.00	1,000.00	1,920.00
700.305 · Miscellaneous Contractual	0.00	400.00	0.00	400.00
700.307 · Landscaping Svc (1/2)	132.50	1,000.00	265.00	700.00
700.308 · Shredding Svc (1/2)	0.00	200.00	200.00	400.00
700.312 · Police Dept. Bldg Cleaning(1/2)	612.22		1,224.44	1,320.00
700.309 · Window Cleaning (1/2)	1,286.85	800.00	2,573.70	2,300.00
700.311 · Police Dept. IT Services	4,081.45	3,000.00	8,162.90	8,000.00
700.317 · Message 911 Service	0.00	1,000.00	0.00	350.00
<b>Total Police Contractual Svc</b>	<b>12,234.70</b>	<b>20,300.00</b>	<b>24,669.40</b>	<b>39,110.00</b>
<b>Police Vehicle Expenses</b>				
700.18 · Police Vehicle Repair	5,917.05	7,000.00	11,834.10	14,000.00
700.43 · Police Gas/Fuel	763.74	1,500.00	1,527.48	3,000.00
<b>Total Police Vehicle Expenses</b>	<b>6,680.79</b>	<b>8,500.00</b>	<b>13,361.58</b>	<b>17,000.00</b>
<b>Police Utilities &amp; Rent</b>				
700.14 · Police Communications (Phone/Internet/Radio)	4,982.89	9,000.00	9,965.78	12,000.00
700.15 · Police Building Maintenance	0.00	5,000.00	0.00	5,000.00
700.23 · Police Electric	1,475.53	1,750.00	2,951.06	3,200.00
700.28 · Police Water/Sewer/Trash	1,360.71	1,250.00	2,721.42	3,050.00
<b>Total Police Utilities &amp; Rent</b>	<b>7,819.13</b>	<b>17,000.00</b>	<b>15,638.26</b>	<b>23,250.00</b>
<b>Police Equip. Purchase &amp; Repair</b>				
700.16 · Police Equipment/Furn. Purchase (Also use Coal	5,522.15	15,000.00	11,044.30	15,000.00
700.17 · Police Equipment Repair/Maint.	0.00	2,500.00	0.00	5,000.00
700.24 · Police Computer Maintenance	1,035.12	3,500.00	2,070.24	7,000.00
700.45 · Police UNIFORMS	350.49	3,250.00	700.98	3,000.00
700.49 · Radar Unit Maintenance	0.00	525.00	0.00	
<b>Total Police Equip. Purchase &amp; Repair</b>	<b>6,907.76</b>	<b>24,775.00</b>	<b>13,815.52</b>	<b>30,000.00</b>
<b>Police Remittance Fees</b>				
700.36 · Police WV Treasurers Remittance	2,870.00	3,250.00	5,740.00	6,000.00
700.37 · Police Teen Court Fees	355.00	600.00	710.00	1,000.00
<b>Total Police Remittance Fees</b>	<b>3,225.00</b>	<b>3,850.00</b>	<b>6,450.00</b>	<b>7,000.00</b>
<b>Police Other Expenses</b>				
700.19 · Police Postage Expense	440.75	1,000.00	881.50	2,000.00
700.20 · Police Publications	0.00	0.00	0.00	
700.21 · Police Meals & Travel	0.00	0.00	0.00	
700.22 · Police Dues	0.00	400.00	400.00	400.00
700.31 · Police Commercial Insurance	22,205.04	45,000.00	44,410.08	90,000.00
700.32 · Police Ins./Legal Settlements	0.00	5,000.00	0.00	5,000.00
700.38 · Police DR/CR System Fees	1,094.46	2,250.00	2,188.92	3,000.00
700.41 · Police Supplies and Materials	4,475.84	7,500.00	8,951.68	10,000.00
700.42 · Police Advertising (Legal advertising)	0.00	1,000.00	0.00	500.00
700.44 · Police K-9 Unit Expenses	0.00	0.00	0.00	

	Jul - Dec 21	Budget 1/2 year	X 2	Proposed Budget FY
700.46 · Police Misc. Expenses	298.76	100.00	597.52	200.00
Total Police Other Expenses	28,514.85	62,250.00	57,429.70	111,100.00
Police Dept. Grant Expenses				
700.70 · Police Dept. Grant Expenses				
Speed Grant	0.00	200.00	0.00	400.00
DUI (DUI GRANT EXPENSE)	0.00	500.00	0.00	1,000.00
Police Seat Belt Grant	185.19	0.00	370.38	400.00
Distracted Driving Grant	0.00	0.00	0.00	
Total 700.70 · Police Dept. Grant Expenses	185.19	700.00	370.38	1,800.00
Total Police Dept. Grant Expenses	185.19	700.00	370.38	1,800.00
Streets Salaries & Fringe				
750.03 · Streets Gross FT Payroll	30,109.92	28,600.00	60,219.84	63,000.00
750.04 · Streets ER FICA	2,312.61	2,184.00	4,625.22	8,000.00
750.05 · Streets ER Health/Life				
Streets PEIA ER Health/Life				
Streets Health/Life	4,074.38	4,250.00	8,148.76	8,500.00
Streets Current OPEB/RHBT	880.00	1,150.00	1,760.00	2,300.00
Total Streets PEIA ER Health/Life	4,954.38	5,400.00	9,908.76	10,800.00
Total 750.05 · Streets ER Health/Life	4,954.38	5,400.00	9,908.76	10,800.00
750.06 · Streets ER Annuity Contrib.	561.08	1,250.00	1,122.16	3,500.00
750.07 · Streets ER Workers Comp	714.00	800.00	1,428.00	1,600.00
750.08 · Streets Personnel Training	0.00	250.00	0.00	250.00
Total Streets Salaries & Fringe	38,651.99	38,484.00	77,303.98	87,150.00
Streets Vehicle Expenses				
750.42 · Streets Vehicle Repair	17.98	1,500.00	35.96	2,500.00
750.43 · Streets Gas/Fuel	1,144.10	2,250.00	2,288.20	4,000.00
Total Streets Vehicle Expenses	1,162.08	3,750.00	2,324.16	6,500.00
Streets Utilities				
750.12 · Streets Communications (Phone/Internet/Radio)	335.46	375.00	670.92	750.00
750.18 · Streets Electric				
Electric-Street Lights		9,500.00	0.00	
750.18 · Streets Electric - Other	10,258.91	0.00	20,517.82	24,000.00
Total 750.18 · Streets Electric	10,258.91	9,500.00	20,517.82	24,000.00
Total Streets Utilities	10,594.37	9,875.00	21,188.74	24,750.00
Streets Maintenance & Equipment				
750.20 · Street Markings (Street Markings)	585.99	2,000.00	1,171.98	2,000.00
750.15-Streets R&M				
Streets R&M -General	0.00	1,500.00	0.00	
Streets R&M-Snow Removal	0.00	4,000.00	0.00	
750.15-Streets R&M - Other	709.13		1,418.26	2,000.00
Total 750.15-Streets R&M	709.13	5,500.00	1,418.26	2,000.00
750.16 · Streets Equipment Repair	418.34	900.00	836.68	1,000.00
750.17 · Streets Safety Equip/Expense	(267.90)	400.00	0.00	800.00
750.21 · Streets Signs & Signals	170.53	600.00	341.06	1,000.00
Total Streets Maintenance & Equipment	1,616.09	9,400.00	3,767.98	6,800.00
Streets Other Expenses				
750.30 · Streets Uniforms	621.45	1,250.00	1,242.90	2,000.00
750.31 · Streets Commercial Insurance	3,728.68	7,500.00	7,457.36	15,000.00
750.41 · Streets Supplies & Materials	2,312.04	5,000.00	4,624.08	5,000.00
750.45 · Streets Advertising	0.00	1,500.00	0.00	1,500.00
Total Streets Other Expenses	6,662.17	15,250.00	13,324.34	23,500.00
Streets Tree Maintenance				
750.14 · Streets Tree Maintenance	6,540.00	20,000.00	13,080.00	28,000.00

	Jul - Dec 21	Budget 1/2 year	X 2	Proposed Budget FY
Total Streets Tree Maintenance	6,540.00	20,000.00	13,080.00	28,000.00
Sanitation Salaries & Fringe				
800.03 · Sanitation Gross Payroll	30,571.46	38,000.00	61,142.92	64,000.00
800.04 · Sanitation ER FICA	2,448.20	2,660.00	4,896.40	5,050.00
800.05 · Sanitation ER Health/Life				
Sanitation PEIA ER Hlth/Life				
Sanitation ER Health/Life	15,188.88	9,000.00	30,377.76	32,000.00
Sanitation Current OPEB/RHBT	2,860.80	4,250.00	5,721.60	9,000.00
Total Sanitation PEIA ER Hlth/Life	18,049.68	13,250.00	36,099.36	41,000.00
Total 800.05 · Sanitation ER Health/Life	18,049.68	13,250.00	36,099.36	41,000.00
800.06 · Sanitation ER Annuity Contrib.	1,939.60	2,500.00	3,879.20	4,000.00
800.07 · Sanitation ER Workers Comp	726.54	1,000.00	1,453.08	1,500.00
Total Sanitation Salaries & Fringe	53,735.48	57,410.00	107,470.96	115,550.00
Sanitation Equip Repair & Maint				
800.15 · Sanitation Equip. Repair/Maint.	0.00	250.00	0.00	400.00
800.16 · Sanitation Safety Equip/Expense	0.00	250.00	0.00	400.00
Total Sanitation Equip Repair & Maint	0.00	500.00	0.00	800.00
Sanitation Dumping Fees				
800.30 · Sanitation Contractual				
800.301 · Landfill Fees				
WM / LCS Services-Landfill	10,633.32	20,000.00	21,266.64	22,000.00
800.301 · Landfill Fees - Other	11,583.15	2,500.00	23,166.30	24,000.00
Total 800.301 · Landfill Fees	22,216.47	22,500.00	44,432.94	46,000.00
800.306 · Recycling Fee (JCSW & AVW)	3,378.40	7,500.00	6,756.80	11,000.00
800.30 · Sanitation Contractual - Other	2,450.55	0.00	4,901.10	4,000.00
Total 800.30 · Sanitation Contractual	28,045.42	30,000.00	56,090.84	61,000.00
Total Sanitation Dumping Fees	28,045.42	30,000.00	56,090.84	61,000.00
Sanitation Vehicle Expenses				
800.17 · Sanitation Vehicle Repair/Exp	351.26	4,500.00	702.52	5,000.00
800.43 · Sanitation Gas/Fuel	3,584.64	6,000.00	7,169.28	10,000.00
Total Sanitation Vehicle Expenses	3,935.90	10,500.00	7,871.80	15,000.00
Sanitation Other Expenses				
800.50 · Sanitation Message 911 (Message 911)	0.00	350.00	0.00	350.00
800.49 · Garbage Truck Repay (\$ to repay VL for Garbage	19,800.00	19,800.00	0.00	39,600.00
800.18 · Sanitation CDL License	0.00	400.00	0.00	400.00
800.21 · Sanitation Uniforms	353.12	1,250.00	706.24	900.00
800.31 · Sanitation Commercial Insurance (Garbage truck	4,142.57	9,000.00	8,285.14	9,000.00
800.41 · Sanitation Supplies & Materials	1,755.48	500.00	3,510.96	3,500.00
800.42 · Sanitation Advertising	0.00	150.00	0.00	100.00
800.44 · Sanitation Billing Postage	2,833.33	0.00	5,666.66	3,000.00
800.47 · Sanitation Billing Software	359.63	1,000.00	0.00	1,000.00
800.48 · Sanitation IT Expenses	4,063.00	2,500.00	8,126.00	10,000.00
800.59 · Sanitation Equipment Purchase	0.00	5,000.00	0.00	2,500.00
Total Sanitation Other Expenses	33,307.13	39,950.00	26,295.00	70,350.00
Sanitation Dept. Grant Expenses				
800.70 · Sanitation Dept. Grant Expenses				
09-10 WVDEP Recycl Grant-\$24290	0.00	0.00	0.00	
800.70 · Sanitation Dept. Grant Expenses - Other	0.00	0.00	0.00	
Total 800.70 · Sanitation Dept. Grant Expenses	0.00	0.00	0.00	-
Total Sanitation Dept. Grant Expenses	0.00	0.00	0.00	-
Parks Salaries & Fringe				
900.03 · Parks Gross Payroll (Pay from Hotel/Motel)	1,426.25	2,652.00	2,852.50	4,000.00
900.04 · Parks ER FICA (Pay from Hotel/Motel)	108.08	208.00	216.16	500.00
900.05 · Parks ER Health/Life				

	Jul - Dec 21	Budget 1/2 year	X 2	Proposed Budget FY
Parks PEIA ER Health/Life				
Parks Health/Life	229.86	400.00	459.72	800.00
Parks Current OPEB/RHBT	48.00	125.00	96.00	150.00
Total Parks PEIA ER Health/Life	277.86	525.00	555.72	950.00
900.05 · Parks ER Health/Life - Other			0.00	
Total 900.05 · Parks ER Health/Life	277.86	525.00	555.72	950.00
900.06 · Parks ER Annuity Contrib. (Pay from Hotel/Motel)	25.20	100.00	50.40	200.00
900.07 · Parks ER Workers Comp (Pay from Hotel/Motel)	21.36	100.00	42.72	200.00
Total Parks Salaries & Fringe	1,858.75	3,585.00	3,717.50	5,850.00
Parks Vehicle Expenses				
900.43 · Parks Gas/Fuel (Pay from Hotel/Motel)	152.74	300.00	305.48	500.00
Total Parks Vehicle Expenses	152.74	300.00	305.48	500.00
Parks Maintenance				
900.15 · Parks Maintanance (Pay from Hotel/Motel)	696.00	4,000.00	1,392.00	3,000.00
900.31 · Parks Commercial Insurance	165.47	800.00	330.94	800.00
Total Parks Maintenance	861.47	4,800.00	1,722.94	3,800.00
Parks Equipment & Supplies				
900.41 · Parks Materials & Supplies (Pay from Hotel/Mote	524.16	2,500.00	1,048.32	2,000.00
900.58 · Parks Equipment (Pay from Hotel/Motel)	0.00	4,500.00	0.00	4,500.00
900.59 · Parks Other (to be allocated)	0.00	0.00	0.00	
Total Parks Equipment & Supplies	524.16	7,000.00	1,048.32	6,500.00
Parks Utilities				
900.18 · Parks Electric	32.90	75.00	65.80	150.00
Total Parks Utilities	32.90	75.00	65.80	150.00
visitors Center Expenses				
901.01 · Visitors Center Tax % Paid Out (Pay from Hotel/M	31,879.28	35,073.00	63,758.56	112,700.00
Total Visitors Center Expenses	31,879.28	35,073.00	63,758.56	112,700.00
General Gov-Capital Projects-GF				
Gen Gov-Bldgs/Impr-GF(#975.457)	0.00	10,000.00	0.00	
Gen Gov-Equip-GF-(#975.459) (General Government)				
Public Works Vehicles/Equip-GF (all cash available)	0.00	0.00	0.00	20,000.00
Total Gen Gov-Equip-GF-(#975.459) (General Governmen	0.00	0.00	0.00	20,000.00
Total General Gov-Capital Projects-GF	0.00	10,000.00	0.00	20,000.00
Public Safety-Cap Projects-VL				
Publ Safety-Equip-VL(#976.459)	0.00	49,000.00	0.00	51,450.00
Total Public Safety-Cap Projects-VL	0.00	49,000.00	0.00	51,450.00
Streets Cap Projects-VL				
Street-Other Impr-VL (#977.458)				
Infrastructure (Curbing/Sidewalks/Paving)				
New Street Utility Repl-1/3cost	0.00	0.00	0.00	
Infrastructure (Curbing/Sidewalks/Paving) - Other	0.00	65,057.00	0.00	50,000.00
Total Infrastructure (Curbing/Sidewalks/Paving)	0.00	65,057.00	0.00	50,000.00
Street-Other Impr-VL (#977.458) - Other	0.00	0.00	0.00	
Total Street-Other Impr-VL (#977.458)	0.00	65,057.00	0.00	50,000.00
Total Streets Cap Projects-VL	0.00	65,057.00	0.00	50,000.00
Hlth/Sanit-Capital Project-GF				
Hkth/Sanit-Equip-GF (#978.459) (Health & Sanitation)				
Garbage Truck	0.00	0.00	0.00	140,000.00
Total Hkth/Sanit-Equip-GF (#978.459) (Health & Sanitation)	0.00	0.00	0.00	140,000.00
Total Hlth/Sanit-Capital Project-GF	0.00	0.00	0.00	140,000.00
Total Expense	499,647.23	#####	1,002,612.60	1,952,569.00
Net Income	376,499.05	(119,342.00)	707,312.94	-

# **FINANCIAL STATEMENTS for Finance Committee**

## **General Operating & Coal Severance**

**July 1, 2020 - January 31, 2021**

### **Inclusions:**

- 1. General Fund Summarized Balance Sheet**
- 2. General Fund Detailed Balance Sheet**
- 3. General Fund Summarized Budget vs Actual**
- 4. General Fund Detailed Budget vs Actual**
- 5. Summarized Budget vs. Actual Operating Income and Expenses**
- 6. VL Reserved Funds**
- 7. Coal Severance Balance Sheet**
- 8. Coal Severance Budget vs Actual**
- 9. Footnote Page**
- 10. Housing Authority Fund Summarized Balance Sheet**
- 11. Housing Authority Fund Summarized Income/Loss**
- 12. Housing Authority Fund Footnote Page**



02/25/21

**General Fund**  
**Balance Sheet-Summarized**  
As of January 31, 2021

	<u>Jan 31, 21</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
GENERAL FUNDS BANKING	1,014,070.71
PAYROLL CASH FUND (JSB)	826.29
RESERVED FUNDS BANKING	3,558,083.50
RESTRICTED FUNDS BANKING	112,490.33
Total Checking/Savings	4,685,470.83
Accounts Receivable	
General Funds A/R	125,447.84
Total Accounts Receivable	125,447.84
Other Current Assets	
Other Current Assets	93,326.62
Total Other Current Assets	93,326.62
Total Current Assets	4,904,245.29
Fixed Assets	
General Fixed Assets (Gov-Wide)	5,437,696.51
Total Fixed Assets	5,437,696.51
<b>TOTAL ASSETS</b>	<b><u>10341941.80</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
244.01 - General Fund Payable - Payroll	(26,300.38)
General Funds A/P	72,337.51
Total Accounts Payable	46,037.13
Credit Cards	
Credit Cards Payable	41,456.72
Total Credit Cards	41,456.72
Other Current Liabilities	
280.4 - DI - Changes in Assuptions	25,685.00
140.02 - DO - Change in Proportionate	(16,430.00)
292.4 - PPA-Beginning Net OPEB Obli...	313,932.00
292.3 - PPA-2017 RHBT Payment	(23,705.00)
292.2 - PPA-Beginning OPEB Liability	(276,168.79)
290.5 - Restricted for Equipment	2,731.48
280.3 - DI-Changes/Differences Prop. S	15,979.00
280.2 - DI-Difference Proj/Actual Earn	4,911.00
280.1 - DI-Different Expected/Actual I	3,813.00
250.1 - Net OPEB Liability	262,044.00
140.01 - DO-RHBT Payments Subsequ...	(22,560.26)
260 - Accrued Compensated Absences	32,013.11

\*See Footnote page

02/25/21

**General Fund**  
**Balance Sheet-Summarized**  
As of January 31, 2021

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	<u>Jan 31, 21</u>
Gen Fund Other Current Liab.	56,782.20
Total Other Current Liabilities	<u>379,026.74</u>
Total Current Liabilities	<u>466,520.59</u>
Total Liabilities	466,520.59
Equity	
Fund Balance	5,466,470.38
Net Assets (GL#298) (Quickbooks Accou...	3,938,116.59
Net Income	<u>470,834.24</u>
Total Equity	<u>9,875,421.21</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>10341941.80</u></b>

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02/25/21

**General Fund**  
**Balance Sheet-Detailed**  
 As of January 31, 2021

	Jan 31, 21
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
<b>GENERAL FUNDS BANKING</b>	
101.01 · Corp. Operating Acct. (JSB)	
101.011 · General Operating Funds	717,959.39
<b>Total 101.01 · Corp. Operating Acct. (JSB)</b>	717,959.39
102 · Global (was WSG) (Global - Payments on-line)	88,222.85
101.04 · DR/CR Revenue Account-All Funds	
DR/CR Acct-All Funds-Operating	92,980.43
DR/CR Acct-All Funds-Cust Dep	
Customer Deposit Funds	8,568.27
<b>Total DR/CR Acct-All Funds-Cust Dep</b>	8,568.27
<b>Total 101.04 · DR/CR Revenue Account-All Funds</b>	101,548.70
101.05 · Cash Accounts	
101.54 · Cash in Transit (outside Fund )	
101.541 · Due to/from Special (Due to/from any other fund in ...)	2,632.45
101.542 · Due to/from Parks (Due to or from Parks/Hotel)	22.44
101.543 · Due to/from Sewer (Due to or From Sewer)	32,019.11
101.544 · Due to/from Water (Funds Due to or From Water)	19,241.08
<b>Total 101.54 · Cash in Transit (outside Fund )</b>	53,915.08
<b>Total 101.05 · Cash Accounts</b>	53,915.08
101.09 · PoliceDR/CR Acct-all	
101.092 · DR/CR Police Revenue Account (Police Electronic D...	52,024.69
<b>Total 101.09 · PoliceDR/CR Acct-all</b>	52,024.69
106 · Petty Cash	
106.01 · Petty Cash Till-Town Hall	100.00
106.02 · Petty Cash Till-Police Dept.	100.00
106.03 · Change Fund-Billing Clerk	200.00
<b>Total 106 · Petty Cash</b>	400.00
<b>Total GENERAL FUNDS BANKING</b>	1,014,070.71
<b>PAYROLL CASH FUND (JSB)</b>	826.29
<b>RESERVED FUNDS BANKING</b>	
101.020 · Video Lottery NT (JSB)	
VL NT-Operating Cash	2,049,736.28
VL-NT-Cap.-Tobacco Whs Impr.	86,132.12
VL NT-Cap. Public Works Equip	6,568.00
VL NT-Capital-Police Equip.	35,582.47
VL NT Cap-Infrastructure-ALL (Budgeted Table Games Reven...	835,967.90
<b>Total 101.020 · Video Lottery NT (JSB)</b>	3,013,986.77
101.021 · Video Lottery LVL- Operating	
VL LVL-Operating Cash	24,687.17
<b>Total 101.021 · Video Lottery LVL- Operating</b>	24,687.17
101.022 · Video Lottery-Table Games (Restricted-Infrastr./Cap I...	
VL-Table Games-All (Restricted Funds)	404,409.56
<b>Total 101.022 · Video Lottery-Table Games (Restricted-Infrastr./...</b>	404,409.56
101.07 · Contingency Fund	

\*See Footnote page

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**General Fund**  
**Balance Sheet-Detailed**  
 As of January 31, 2021

	Jan 31, 21
Contingency Fund (Can be 10% of total budget)	115,000.00
Total 101.07 · Contingency Fund	115,000.00
Total RESERVED FUNDS BANKING	3,558,083.50
RESTRICTED FUNDS BANKING	
101.03 · Corp Operating Account (JSB)	
101.037 · JC Bike Path Project Funds	2,731.48
101.039 · Oil and Gas Tax	33,243.78
Total 101.03 · Corp Operating Account (JSB)	35,975.26
103 · Customer Deposit Accounts (JSB)	
103.01 · Ckg-Cash-Customer Dep Funds/Int	
Customer Deposit Funds	10,452.79
Customer Deposit Interest	3,177.25
Total 103.01 · Ckg-Cash-Customer Dep Funds/Int	13,630.04
Total 103 · Customer Deposit Accounts (JSB)	13,630.04
105 · Police Dept. Equip. Fund (JSB)	6,888.67
107 · Hotel/Motel Account (JSB)	
107.01 · Parks & Recreation (30% of Hotel Tax)	
107.011 · Parks-General Budget	55,996.36
Total 107.01 · Parks & Recreation (30% of Hotel Tax)	55,996.36
Total 107 · Hotel/Motel Account (JSB)	55,996.36
Total RESTRICTED FUNDS BANKING	112,490.33
Total Checking/Savings	4,685,470.83
Accounts Receivable	
General Funds A/R	
108 · Other Accrued Receivables	
108.09 · A/R - FEMA Reimbursement	82,566.38
108.13 · Other Receivables	100.00
Total 108 · Other Accrued Receivables	82,666.38
109 · Accrued Taxes Receivable (End of Mo/Qtr/Yr Accruals)	
109.01 · Accr. Rec.-All Other Revenues (End of Mo/Qtr/Year A...	5,278.32
109.02 · Accru Rec.-W/S Utility Tax-All	2,077.24
Total 109 · Accrued Taxes Receivable (End of Mo/Qtr/Yr Accruals)	7,355.56
111 · Garbage Billing	
111.01 · Garbage Billing-All	16,757.97
111.02 · Recycling Billing-All	3,386.14
109.03 · Deferred Property Taxes Rec.	17,281.79
111.03 · Allowance for Doubtful Accounts	(2,000.00)
Total 111 · Garbage Billing	35,425.90
Total General Funds A/R	125,447.84
Total Accounts Receivable	125,447.84
Other Current Assets	
Other Current Assets	
112.011 · Tobacco Warehouse	5,261.00
112.01 · Prepaid Expenses	
Prepaid Commercial Insurance	34,638.40

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\*See Footnote page

02/25/21

# General Fund Balance Sheet-Detailed

As of January 31, 2021

	Jan 31, 21
Prepaid Flood Insurance (Tobacco Warehouse)	5,654.00
Prepaid Expenses-Other	42,944.07
112.01 · Prepaid Expenses - Other	(365.32)
Total 112.01 · Prepaid Expenses	82,871.15
112.02 · Supplies & Materials Inventory	5,194.47
Total Other Current Assets	93,326.62
Total Other Current Assets	93,326.62
Total Current Assets	4,904,245.29
Fixed Assets	
General Fixed Assets (Gov-Wide)	
Fixed Assets	
130 · Fixed Assets-Land	
130.01 · Land-General Government	343,419.11
130.05 · Land-Culture & Recreation	550,835.00
Total 130 · Fixed Assets-Land	894,254.11
131 · Fixed Assets-Buildings (Including Improvements)	
131.01 · Buildings-General Government	3,132,473.79
131.05 · Buildings-Culture & Recreation	82,500.00
Total 131 · Fixed Assets-Buildings (Including Improvements)	3,214,973.79
132 · Fixed Assets-Other Impr. (Other than buildings)	
132.01 · Other Impr-General Government	9,960.00
132.05 · Other Improvements-Parks	34,645.00
Total 132 · Fixed Assets-Other Impr. (Other than buildings)	44,605.00
133 · Fixed Assets-Equipment (Includes Vehicles)	
133.01 · Equipment-Gen. Gov.(Pub. Works)	341,718.77
133.02 · Equipment-Public Safety	351,046.20
133.03 · Equipment-Streets & Trans.	152,798.21
133.04 · Equipment-Health & Sanitation	462,474.75
Total 133 · Fixed Assets-Equipment (Includes Vehicles)	1,308,037.93
136 · Fixed Assets-Infrastructure	
136.04 · Fised Assets Undistributed	37,021.91
136.030 · Streets/Sidewalk-Original Asset	970,546.98
136.031 · Streets/Sidewalk-Improvements	2,249,301.20
Total 136 · Fixed Assets-Infrastructure	3,256,870.09
Total Fixed Assets	8,718,740.92
Accumulated Depr.	
131.10 · Accum. Depr.-Buildings	
131.101 · Accum Depr-Bldgs-Gen Gov.	(1,007,930.85)
131.105 · Accum Depr-Bldgs-Culture & Rec	(33,085.94)
Total 131.10 · Accum. Depr.-Buildings	(1,041,016.79)
132.10 · Accum. Depr.-Other Improvements	
132.101 · Accum Depr-Gen Gov-Other Impr	(8,425.58)
132.105 · Accum Depr-Culture/Rec-Oth Impr	(15,871.17)
Total 132.10 · Accum. Depr.-Other Improvements	(24,296.75)
133.10 · Accum. Depr.-Equipment	

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\*See Footnote page

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# General Fund Balance Sheet-Detailed

As of January 31, 2021

	Jan 31, 21
133.101 · Accum Depr-Gen Gov-Equipment	(221,252.35)
133.102 · Accum Depr-Public Safety-Equip	(254,275.45)
133.103 · Accum Depr-Streets/Trans-Equip	(97,812.99)
133.104 · Accum Depr-Health/Sanit-Equip	(234,939.59)
Total 133.10 · Accum. Depr.-Equipment	(808,280.38)
136.10 · Accum Depr-Infrastructure	
136.101 · Accum Depr-Street/Sidewalk Orig	(976,050.00)
136.102 · Accum Depr-Street/Sidewalk Impr	(436,903.51)
Total 136.10 · Accum Depr-Infrastructure	(1,412,953.51)
Total Accumulated Depr.	(3,286,547.43)
Construction in Progress (Re-class as F/A when complete)	
136.03 CIP-Infrastructure	
Milling & Paving (#1) CIP (VL)	566.66
New St Storm Drainage (VL) CIP	4,936.36
Total 136.03 CIP-Infrastructure	5,503.02
Total Construction in Progress (Re-class as F/A when complete)	5,503.02
Total General Fixed Assets (Gov-Wide)	5,437,696.51
Total Fixed Assets	5,437,696.51
<b>TOTAL ASSETS</b>	<b>10,341,941.80</b>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
244.01 · General Fund Payable - Payroll	(26,300.38)
General Funds A/P	
201 · Accounts Payable, Vendor	69,517.41
204 · Accounts Payable, Other	2,820.10
Total General Funds A/P	72,337.51
Total Accounts Payable	46,037.13
Credit Cards	
Credit Cards Payable	
213 · Purchase Card Payable	
213.1 · P.Card-Gen.Fund Operating Funds	41,456.72
Total 213 · Purchase Card Payable	41,456.72
Total Credit Cards Payable	41,456.72
Total Credit Cards	41,456.72
Other Current Liabilities	
280.4 · DI - Changes in Assuptions	25,685.00
140.02 · DO - Change in Proportionate	(16,430.00)
292.4 · PPA-Beginning Net OPEB Obligati	313,932.00
292.3 · PPA-2017 RHBT Payment	(23,705.00)
292.2 · PPA-Beginning OPEB Liability	(276,168.79)
290.5 · Restricted for Equipment	2,731.48
280.3 · DI-Changes/Differences Prop. S	15,979.00
280.2 · DI-Difference Proj/Actual Earn	4,911.00
280.1 · DI-Different Expected/Actual I	3,813.00
250.1 · Net OPEB Liability	262,044.00

\*See Footnote page

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**General Fund**  
**Balance Sheet-Detailed**  
 As of January 31, 2021

	Jan 31, 21
140.01 · DO-RHBT Payments Subsequer	(22,560.26)
260 · Accrued Compensated Absences	32,013.11
Gen Fund Other Current Liab.	
220 · Accrued Wages & Taxes Payable	7,457.22
235 · Customer Dep Funds/Int Payable	
Checking-Cust Dep Funds/Int Pay	
Customer Dep. Funds Payable	10,373.28
Customer Dep. Interest Payable	3,256.76
Total Checking-Cust Dep Funds/Int Pay	13,630.04
Total 235 · Customer Dep Funds/Int Payable	13,630.04
236 · DR/CR-All Funds-Cust Dep Pay	
Customer Deposit Funds Payable	8,568.27
Total 236 · DR/CR-All Funds-Cust Dep Pay	8,568.27
239 · Deferred Revenue	
239.1 · Deferred Revenue - Other	(47,017.27)
Deferred Property Tax Revenue	14,815.47
239 · Deferred Revenue - Other	32,201.80
Total 239 · Deferred Revenue	0.00
240 · Other Current Liabilities	
Appeal Bonds-Police court	(100.00)
Board of Appeals Fee Bond (Book to revenue now )	100.00
Total 240 · Other Current Liabilities	0.00
242 · Sewer Payable-Payroll Fund	181.78
243 · Water Payable-Payroll Fund	256.15
244 · Unreceipted Cash (W/S/G Dept) (send to state after 2 yea...	26,688.74
Total Gen Fund Other Current Liab.	56,782.20
Total Other Current Liabilities	379,026.74
Total Current Liabilities	466,520.59
Total Liabilities	466,520.59
Equity	
Fund Balance	
290 · Investment in Gen. Fixed Assets (Gov Equity-Gen Fixed As...	5,466,470.38
Total Fund Balance	5,466,470.38
Net Assets (GL#298) (Quickbooks Account)	3,938,116.59
Net Income	470,834.24
Total Equity	9,875,421.21
TOTAL LIABILITIES & EQUITY	10,341,941.80

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Accrual Basis

**General Fund**  
**Budget vs. Actual-Summarized**  
 July 2020 through January 2021

	Jul '20 - Jan ...	Budget	\$ Over Bu...	% of Budget
<b>Income</b>				
Property Tax Revenue	147,710.23	130,085.00	17,625.23	113.5%
Other Tax Revenues	345,048.48	304,007.00	41,041.48	113.5%
License & Permit Revenue	16,122.25	7,584.00	8,538.25	212.6%
Planning Commission Revenue (Planning & Zoning)	200.00	59.00	141.00	339.0%
Hotel Occupancy Tax Revenue	49,768.14	58,455.00	(8,686.86)	85.1%
Parking Fee Revenue	46,427.92	109,085.00	(62,657.08)	42.6%
Court Fee Revenues	27,512.50	42,409.00	(14,896.50)	64.9%
Rents Revenue	25,201.00	25,488.00	(287.00)	98.9%
Refuse Collections Revenue	109,771.67	112,759.00	(2,987.33)	97.4%
Other Revenues	213,855.85	68,214.00	145,641.85	313.5%
Video Lottery Proceeds Revenue	134,325.49	171,850.00	(37,524.51)	78.2%
Gaming Income-Table Games	32,619.13	58,509.00	(25,889.87)	55.8%
Grant Revenue	5,209.95	0.00	5,209.95	100.0%
Pass-Through Grant Revenue	0.00	0.00	0.00	0.0%
<b>Total Income</b>	<b>1,153,772.61</b>	<b>1,088,504.00</b>	<b>65,268.61</b>	<b>106.0%</b>
<b>Gross Profit</b>	<b>1,153,772.61</b>	<b>1,088,504.00</b>	<b>65,268.61</b>	<b>106.0%</b>
<b>Expense</b>				
Regional Council Dues	641.58	900.00	(258.42)	71.3%
Town Government Salaries/Fringe	5,325.11	5,270.00	55.11	101.0%
Town Elections	3,861.77	0.00	3,861.77	100.0%
City Hall-Employee Salary/Fring	52,571.51	59,664.00	(7,092.49)	88.1%
City Hall Accounting/Audit	229.80	22,000.00	(21,770.20)	1.0%
City Hall Legal Fees	5,222.25	12,832.00	(7,609.75)	40.7%
City Hall Utilities	6,737.50	9,625.00	(2,887.50)	70.0%
City Hall Insurance	11,540.99	35,200.00	(23,659.01)	32.8%
City Hall Bldg/Equip Expenses	775.96	12,810.00	(12,034.04)	6.1%
General Fund Donations	6,445.00	6,416.00	29.00	100.5%
City Hall Other Expenses	17,631.66	21,884.00	(4,252.34)	80.6%
Public Works Expenses (shared by Town/Water/Sewer)	0.00	2,916.00	(2,916.00)	0.0%
Christmas in Shepherdstown Exp. (\$2000 alloc. from Gen F...	0.00	0.00	0.00	0.0%
Planning Commission Expenses (Planning & Zoning)	51,674.45	54,233.00	(2,558.55)	95.3%
City Hall Grant Expenses	9,691.03			
City Hall Video Lottery Expense	16,134.11	13,900.00	2,234.11	116.1%
Tobacco Warehouse Expense (Include with Town Hall)	3,397.71	700.00	2,697.71	485.4%
City Hall Contingency Expenses (Up to 10% of budget allow...	0.00	37,016.00	(37,016.00)	0.0%

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## General Fund

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## Budget vs. Actual-Summarized

Accrual Basis

July 2020 through January 2021

	Jul '20 - Jan ...	Budget	\$ Over Bu...	% of Budget
Police Salaries & Fringe	167,800.52	325,787.00	(157,986.48)	51.5%
Police Contractual Svc	12,454.70	23,682.00	(11,227.30)	52.6%
Police Vehicle Expenses	7,109.06	9,916.00	(2,806.94)	71.7%
Police Utilities & Rent	8,718.19	19,834.00	(11,115.81)	44.0%
Police Equip. Purchase & Repair	7,321.35	28,903.00	(21,581.65)	25.3%
Police Remittance Fees	3,655.00	4,491.00	(836.00)	81.4%
Police Other Expenses	33,905.36	65,057.00	(31,151.64)	52.1%
Police Dept. Grant Expenses	185.19	818.00	(632.81)	22.6%
Streets Salaries & Fringe	45,071.39	44,898.00	173.39	100.4%
Streets Vehicle Expenses	1,867.95	4,375.00	(2,507.05)	42.7%
Streets Utilities	10,650.28	11,521.00	(870.72)	92.4%
Streets Maintenance & Equipment	2,936.09	12,300.00	(9,363.91)	23.9%
Streets Other Expenses	7,879.32	16,543.00	(8,663.68)	47.6%
Streets Tree Maintenance	6,540.00	23,334.00	(16,794.00)	28.0%
Sanitation Salaries & Fringe	62,601.39	66,979.00	(4,377.61)	93.5%
Sanitation Equip Repair & Maint	794.76	582.00	212.76	136.6%
Sanitation Dumping Fees	31,112.87	35,000.00	(3,887.13)	88.9%
Sanitation Vehicle Expenses	4,402.01	12,250.00	(7,847.99)	35.9%
Sanitation Other Expenses	37,836.49	45,109.00	(7,272.51)	83.9%
Sanitation Dept. Grant Expenses	0.00	0.00	0.00	0.0%
Parks Salaries & Fringe	1,912.30	4,179.00	(2,266.70)	45.8%
Parks Vehicle Expenses	175.18	350.00	(174.82)	50.1%
Parks Maintenance	889.14	5,466.00	(4,576.86)	16.3%
Parks Equipment & Supplies	524.16	8,166.00	(7,641.84)	6.4%
Parks Utilities	38.30	87.00	(48.70)	44.0%
Visitors Center Expenses	34,676.94	40,918.00	(6,241.06)	84.7%
General Gov-Capital Projects-GF	0.00	11,666.00	(11,666.00)	0.0%
Public Safety-Cap Projects-VL	0.00	49,000.00	(49,000.00)	0.0%
Streets Cap Projects-VL	0.00	65,057.00	(65,057.00)	0.0%
Hlth/Sanit-Capital Project-GF	0.00	0.00	0.00	0.0%
<b>Total Expense</b>	<b>682,938.37</b>	<b>1,231,634.00</b>	<b>(548,695.63)</b>	<b>55.4%</b>
<b>Net Income</b>	<b>470,834.24</b>	<b>(143,130.00)</b>	<b>613,964.24</b>	<b>(329.0)%</b>

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Accrual Basis

General Fund  
Budget vs. Actual-Detailed  
July 2020 through January 2021

	Jul '20 - Jan ...	Budget	% of Budget
<b>Income</b>			
<b>Property Tax Revenue</b>			
Property Taxes-County Sheriff			
301.01 · Property Taxes	140,122.35	118,419.00	118.3%
<b>Total Property Taxes-County Sheriff</b>	140,122.35	118,419.00	118.3%
Property Taxes-State Utilities			
301.04 · Tax on Utilities (State)	7,587.88	11,666.00	65.0%
<b>Total Property Taxes-State Utilities</b>	7,587.88	11,666.00	65.0%
<b>Total Property Tax Revenue</b>	147,710.23	130,085.00	113.5%
<b>Other Tax Revenues</b>			
303 · Gas & Oil Severance (annual fee)	2,768.12	0.00	100.0%
304 · Utility Tax			
304.01 · Town Utility Tax-Utility Co.	11,992.48	26,250.00	45.7%
304.02 · Town Utility Tax-Water/Sewer	13,329.74	15,166.00	87.9%
304 · Utility Tax - Other	1.00		
<b>Total 304 · Utility Tax</b>	25,323.22	41,416.00	61.1%
305 · Business & Occupation Tax (accrued quarterly)	20,414.68	57,500.00	35.5%
306 · Wine/Liquor/Private Club Tax (accrued quarterly)	81,543.15	45,000.00	181.2%
307 · Animal Control Tax	186.30	175.00	106.5%
314 · Muni Sales & Use Tax (Municipal Sales and Use Tax)	208,818.09	150,000.00	139.2%
328 · Franchise Fee/Pole Tax (franchise tax/ utility poles)	3,117.47	4,666.00	66.8%
330 · IRP Truck Fees	2,877.45	5,250.00	54.8%
<b>Total Other Tax Revenues</b>	345,048.48	304,007.00	113.5%
<b>License &amp; Permit Revenue</b>			
325 · Business Licenses	12,638.00	5,250.00	240.7%
326 · Building Permits (Bldg Permits/Planning Comm.)	3,484.25	2,334.00	149.3%
<b>Total License &amp; Permit Revenue</b>	16,122.25	7,584.00	212.6%
<b>Planning Commission Revenue (Planning &amp; Zoning)</b>			
353 · BOA Fee (Book Fee here-no A/P)	200.00	59.00	339.0%
<b>Total Planning Commission Revenue (Planning &amp; Zoning)</b>	200.00	59.00	339.0%
<b>Hotel Occupancy Tax Revenue</b>			
308 · Hotel Occupancy Tax (Deposit to Hotel/Motel)	49,768.14	58,455.00	85.1%
<b>Total Hotel Occupancy Tax Revenue</b>	49,768.14	58,455.00	85.1%
<b>Parking Fee Revenue</b>			
321 · Parking Tickets/includes boots (includes boots 1/1/16) ...	7,525.00	30,334.00	24.8%
342 · Parking Meter Revenues			
342.1 · Parking Meter Income	21,762.86	46,667.00	46.6%
342.3 · Parking Meter-Passport	12,130.06	23,334.00	52.0%
342 · Parking Meter Revenues - Other	0.00	0.00	0.0%
<b>Total 342 · Parking Meter Revenues</b>	33,892.92	70,001.00	48.4%

F10

General Fund  
Budget vs. Actual-Detailed  
July 2020 through January 2021

	Jul '20 - Jan ...	Budget	% of Budget
343 · Parking Permit Revenue	5,010.00	8,750.00	57.3%
Total Parking Fee Revenue	46,427.92	109,085.00	42.6%
Court Fee Revenues			
320 · Fines,Fees and Court Costs			
320.01 · Bond Deposits	26,312.50	40,834.00	64.4%
320.03 · Fingerprints	0.00	0.00	0.0%
320.05 · Technology Fee	990.00	1,459.00	67.9%
Total 320 · Fines,Fees and Court Costs	27,302.50	42,293.00	64.6%
389 · Accident Reports	210.00	116.00	181.0%
Total Court Fee Revenues	27,512.50	42,409.00	64.9%
Rents Revenue			
345.00 · Rent-Water & Sewer Depts.	25,200.00	25,200.00	100.0%
345.01 · Rent-Shepherdstown Library (\$1/yr-due July 15th)	1.00	1.00	100.0%
345.02 · Rent-Shep. Railroad Station (\$1/yr-due June 29th)	0.00	1.00	0.0%
345.04 · Rumsey Park Rent (Restr.-Parks) ( )	0.00	286.00	0.0%
Rents Revenue - Other	0.00	0.00	0.0%
Total Rents Revenue	25,201.00	25,488.00	98.9%
Refuse Collections Revenue			
350 · Refuse Collection			
350.1 · Refuse Revenue-All	92,178.29	96,250.00	95.8%
350.2 · Recycling Revenue-All	17,303.38	15,750.00	109.9%
350.05 · Refuse Coll.- Special Pickup	290.00	584.00	49.7%
350 · Refuse Collection - Other	0.00	0.00	0.0%
Total 350 · Refuse Collection	109,771.67	112,584.00	97.5%
350.50 · Special Recycling Revenue	0.00	175.00	0.0%
Total Refuse Collections Revenue	109,771.67	112,759.00	97.4%
Other Revenues			
368 · Contrib. from other Entities			
Donations-Police Equipment Fund	0.00	0.00	0.0%
368 · Contrib. from other Entities - Other	0.00	291.00	0.0%
Total 368 · Contrib. from other Entities	0.00	291.00	0.0%
380 · Checking Interest			
380.04 · Checking Interest - Other	138.88		
380.01 · General Fund Interest	35,433.92	52,500.00	67.5%
380.02 · Restricted Fund Interest	829.67	875.00	94.8%
380.03 · Other Interest	697.18	1,166.00	59.8%
380 · Checking Interest - Other	0.00	0.00	0.0%
Total 380 · Checking Interest	37,099.65	54,541.00	68.0%
381 · Reimbursements			
381.1 · Gas Tax Reimbursements	1,092.07	2,041.00	53.5%
Total 381 · Reimbursements	1,092.07	2,041.00	53.5%

F 11

General Fund  
Budget vs. Actual-Detailed  
July 2020 through January 2021

	Jul '20 - Jan ...	Budget	% of Budget
<b>382 · Refunds &amp; Rebates</b>			
382.02 · Purchase Card Refund/Rebate	5,142.75	10,000.00	51.4%
<b>Total 382 · Refunds &amp; Rebates</b>	5,142.75	10,000.00	51.4%
<b>399 · Miscellaneous Income</b>			
399.46 · COVID REIMBURSEMENT	169,856.23		
399.04 · NSF CK Svc Charge	60.00		
399.05 · Refunds & Reimbursements	0.00	0.00	0.0%
399.10 · Fed. Marshall P/R Reimb-USMS	605.70	1,050.00	57.7%
399.20 · Other Misc. Revenues	0.00	0.00	0.0%
399.21 · Banner Hanging Fee (Book as revenue as of 7/1/07)	0.00	291.00	0.0%
399 · Miscellaneous Income - Other	(0.55)	0.00	100.0%
<b>Total 399 · Miscellaneous Income</b>	170,521.38	1,341.00	12,716.0%
<b>Total Other Revenues</b>	213,855.85	68,214.00	313.5%
<b>Video Lottery Proceeds Revenue</b>			
397.05 · VL Garbage Truck Repay	23,100.00	23,100.00	100.0%
397.01 · Video Lottery-Net terminal			
397.001 · Racetrack Video Lottery	108,172.00	145,834.00	74.2%
397.002 · Accrued Racetrack Video Lottery	0.00	0.00	0.0%
397.01 · Video Lottery-Net terminal - Other	0.00	0.00	0.0%
<b>Total 397.01 · Video Lottery-Net terminal</b>	108,172.00	145,834.00	74.2%
397.02 · New Limited VL Terminals (Jeff Cty VL terminal rev...	3,053.49	2,916.00	104.7%
Video Lottery Proceeds Revenue - Other	0.00	0.00	0.0%
<b>Total Video Lottery Proceeds Revenue</b>	134,325.49	171,850.00	78.2%
<b>Gaming Income-Table Games</b>			
376.00 · Gaming Income-Table Games (Restricted-Infrastr./...			
Table Game-RacetrackCharlestown	26,454.59	58,334.00	45.4%
Table Games Greenbrier	158.91	175.00	90.8%
376.00 · Gaming Income-Table Games (Restricted-Infrastr....	6,005.63	0.00	100.0%
<b>Total 376.00 · Gaming Income-Table Games (Restricted-Infr...</b>	32,619.13	58,509.00	55.8%
<b>Total Gaming Income-Table Games</b>	32,619.13	58,509.00	55.8%
<b>Grant Revenue</b>			
365 · Federal Gov. Grant Revenue	291.06		
366 · State Gov. Grant Revenue			
Recycling Grant	0.00	0.00	0.0%
366 · State Gov. Grant Revenue - Other	4,918.89		
<b>Total 366 · State Gov. Grant Revenue</b>	4,918.89	0.00	100.0%
<b>Total Grant Revenue</b>	5,209.95	0.00	100.0%

F12

General Fund  
Budget vs. Actual-Detailed  
July 2020 through January 2021

	Jul '20 - Jan ...	Budget	% of Budget
Pass-Through Grant Revenue			
366.1 · Pass-Through Grant Revenue	0.00	0.00	0.0%
Total Pass-Through Grant Revenue	0.00	0.00	0.0%
Total Income	1,153,772.61	1,088,504.00	106.0%
Gross Profit	1,153,772.61	1,088,504.00	106.0%
Expense			
Regional Council Dues			
435.00 · Regional Development Authority	641.58	900.00	71.3%
Total Regional Council Dues	641.58	900.00	71.3%
Town Government Salaries/Fringe			
General Government			
409 · Mayors Office			
409.01 · Mayors Salary	1,000.00	1,000.00	100.0%
409.04 · Mayor ER FICA	75.46	75.00	100.6%
409.07 · Mayor Workers Comp	42.67	25.00	170.7%
Total 409 · Mayors Office	1,118.13	1,100.00	101.6%
410 · City Council			
410.17 · Council Direct Deposit Fees	10.50		
410.01 · Council Salary	3,000.00	3,000.00	100.0%
410.04 · Council ER FICA	226.38	250.00	90.6%
410.07 · Council Workers Comp	128.01	75.00	170.7%
Total 410 · City Council	3,364.89	3,325.00	101.2%
411 · Recorders Office			
411.01 · Recorder Salary	750.00	750.00	100.0%
411.04 · Recorder ER FICA	56.60	65.00	87.1%
411.07 · Recorder Workers Comp	31.99	25.00	128.0%
411.17 · Recorder Direct Deposit Fees	3.50	5.00	70.0%
Total 411 · Recorders Office	842.09	845.00	99.7%
Total General Government	5,325.11	5,270.00	101.0%
Total Town Government Salaries/Fringe	5,325.11	5,270.00	101.0%
Town Elections			
438.00 · Elections			
438.01 · Election Salaries	0.00	0.00	0.0%
438.02 · Election Supplies & Expense	3,861.77	0.00	100.0%
Total 438.00 · Elections	3,861.77	0.00	100.0%
Total Town Elections	3,861.77	0.00	100.0%

F13

General Fund  
Budget vs. Actual-Detailed  
July 2020 through January 2021

	Jul '20 - Jan ...	Budget	% of Budget
City Hall-Employee Salary/Fring			
Employee Payroll & ER Taxes			
440.03 · City Hall Gross Payroll			
440.030 · City Hall Payroll-General	37,458.40	39,604.00	94.6%
440.033 · City Hall Payroll - Other	0.00	0.00	0.0%
440.03 · City Hall Gross Payroll - Other	0.00	0.00	0.0%
Total 440.03 · City Hall Gross Payroll	37,458.40	39,604.00	94.6%
440.04 · City Hall ER FICA	3,076.53	3,640.00	84.5%
440.05 · City Hall ER Hlth/Life			
City Hall PEIA ER Health/Life			
City Hall ER Health/Life	5,077.75	8,750.00	58.0%
City Hall Current OPEB/RHBT	1,624.00	2,917.00	55.7%
City Hall PEIA ER Health/Life - Other	833.89	0.00	100.0%
Total City Hall PEIA ER Health/Life	7,535.64	11,667.00	64.6%
440.05 · City Hall ER Hlth/Life - Other	0.00	0.00	0.0%
Total 440.05 · City Hall ER Hlth/Life	7,535.64	11,667.00	64.6%
440.06 · City Hall ER Annuity Contrib.	3,361.06	3,500.00	96.0%
440.07 · City Hall ER Workers Comp	1,034.88	1,166.00	88.8%
440.08 · City Hall Personnel Training	0.00	0.00	0.0%
440.17 · City Hall Direct Deposit fees	105.00	87.00	120.7%
Total Employee Payroll & ER Taxes	52,571.51	59,664.00	88.1%
Total City Hall-Employee Salary/Fring	52,571.51	59,664.00	88.1%
City Hall Accounting/Audit			
440.21 · City Hall Accounting Services	0.00	15,000.00	0.0%
440.24 · City Hall Annual Audit	229.80	7,000.00	3.3%
Total City Hall Accounting/Audit	229.80	22,000.00	1.0%
City Hall Legal Fees			
440.30 · Legal Services			
440.301 · Legal Fees-Gen. Representation	5,220.75	11,666.00	44.8%
440.302 · Legal Fees-Spec. Representation			
Other Legal Fees	0.00	0.00	0.0%
440.302 · Legal Fees-Spec. Representation - Other	0.00	1,166.00	0.0%
Total 440.302 · Legal Fees-Spec. Representation	0.00	1,166.00	0.0%
440.30 · Legal Services - Other	1.50		
Total 440.30 · Legal Services	5,222.25	12,832.00	40.7%
Total City Hall Legal Fees	5,222.25	12,832.00	40.7%
City Hall Utilities			
440.15 · City Hall Electric			
Electric-Town Hall	0.00	0.00	0.0%
440.15 · City Hall Electric - Other	1,781.39	2,041.00	87.3%
Total 440.15 · City Hall Electric	1,781.39	2,041.00	87.3%

F14

General Fund  
Budget vs. Actual-Detailed  
July 2020 through January 2021

	Jul '20 - Jan ...	Budget	% of Budget
440.27 · City Hall Communications			
Communications-Town Hall (Phone/Internet)	0.00	0.00	0.0%
440.27 · City Hall Communications - Other	3,450.00	5,834.00	59.1%
<b>Total 440.27 · City Hall Communications</b>	<b>3,450.00</b>	<b>5,834.00</b>	<b>59.1%</b>
440.28 · City Hall Water/Sewer/Trash			
Water/Sewer-Town Hall	0.00	0.00	0.0%
440.28 · City Hall Water/Sewer/Trash - Other	1,506.11	1,750.00	86.1%
<b>Total 440.28 · City Hall Water/Sewer/Trash</b>	<b>1,506.11</b>	<b>1,750.00</b>	<b>86.1%</b>
<b>Total City Hall Utilities</b>	<b>6,737.50</b>	<b>9,625.00</b>	<b>70.0%</b>
City Hall Insurance			
440.26 · City Hall Insurance Bonds	0.00	200.00	0.0%
440.31 · City Hall Commercial Insurance	11,540.99	35,000.00	33.0%
<b>Total City Hall Insurance</b>	<b>11,540.99</b>	<b>35,200.00</b>	<b>32.8%</b>
City Hall Bldg/Equip Expenses			
440.33 · City Hall Rent			
Storage Unit at Sewer Plant	560.00	560.00	100.0%
<b>Total 440.33 · City Hall Rent</b>	<b>560.00</b>	<b>560.00</b>	<b>100.0%</b>
440.16 · Town Hall Bldg Repair/Maint	206.00	1,166.00	17.7%
440.57 · City Hall Equip Repairs/Maint (Includes copier & so...	0.00	2,334.00	0.0%
440.59 · City Hall Equipment Purchase	9.96	8,750.00	0.1%
<b>Total City Hall Bldg/Equip Expenses</b>	<b>775.96</b>	<b>12,810.00</b>	<b>6.1%</b>
General Fund Donations			
440.52 · City Hall General Donations	145.00	116.00	125.0%
440.54 · Shep. Public Library Donations	6,300.00	6,300.00	100.0%
<b>Total General Fund Donations</b>	<b>6,445.00</b>	<b>6,416.00</b>	<b>100.5%</b>
City Hall Other Expenses			
440.01 · City Hall-Council Training	0.00	291.00	0.0%
440.10 · City Hall Advertising	0.00	175.00	0.0%
440.12 · City Hall Printing	0.00	116.00	0.0%
440.18 · Postage	2,154.95	291.00	740.5%
440.19 · Postage Machine Rental	513.00	300.00	171.0%
440.22 · City Hall Dues/Memberships	442.39	1,459.00	30.3%
440.29 · City Hall Contracted Services			
Other Contracted Services			
Contracted Services	309.34	0.00	100.0%
<b>Total Other Contracted Services</b>	<b>309.34</b>	<b>0.00</b>	<b>100.0%</b>

F15

General Fund  
Budget vs. Actual-Detailed  
July 2020 through January 2021

	Jul '20 - Jan ...	Budget	% of Budget
Landscaping Svc (1/2)	0.00	409.00	0.0%
Shredding Svc (1/2)	206.86	59.00	350.6%
Town Hall Bldg Cleaning (1/2)	0.00	1,750.00	0.0%
Window Cleaning (1/2)	1,080.00	1,166.00	92.6%
IT Services	4,155.78	5,834.00	71.2%
440.29 · City Hall Contracted Services - Other	1,654.22	0.00	100.0%
<b>Total 440.29 · City Hall Contracted Services</b>	<b>7,406.20</b>	<b>9,218.00</b>	<b>80.3%</b>
440.32 · City Hall Bank Charges	6.66	700.00	1.0%
440.35 · Credit Card Fees			
Credit Card-All Funds-billing	658.19	3,500.00	18.8%
440.35 · Credit Card Fees - Other	3,235.85	0.00	100.0%
<b>Total 440.35 · Credit Card Fees</b>	<b>3,894.04</b>	<b>3,500.00</b>	<b>111.3%</b>
440.41 · City Hall Supplies & Materials	3,214.42	5,834.00	55.1%
440.53 · City Hall Cash Funds Over/Short	0.00	0.00	0.0%
<b>Total City Hall Other Expenses</b>	<b>17,631.66</b>	<b>21,884.00</b>	<b>80.6%</b>
Public Works Expenses (shared by Town/Water/Sewer)			
440.62 · Public Works Equip./Impr. Exp (Under \$5000)	0.00	2,916.00	0.0%
<b>Total Public Works Expenses (shared by Town/Water/Sewer)</b>	<b>0.00</b>	<b>2,916.00</b>	<b>0.0%</b>
Christmas in Shepherdstown Exp. (\$2000 alloc. from Gen Fu...			
440.621 · Christmas in Shep. Expenses	0.00	0.00	0.0%
<b>Total Christmas in Shepherdstown Exp. (\$2000 alloc. from G...</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
Planning Commission Expenses (Planning & Zoning)			
440.800 · Planning Comm. PT Wages	0.00	35,126.00	0.0%
440.801 · Zoning Office FT Wages/Salary	35,102.27	0.00	100.0%
440.804 · Zoning Officer ER FICA	2,808.14	3,034.00	92.6%
440.805 · Zoning Office ER Hlth/Life			
Zoning Officer PEIA Health/Life	5,589.80	4,959.00	112.7%
Zoning Office Health/Life	1,120.00	1,225.00	91.4%
<b>Total Zoning Officer PEIA Health/Life</b>	<b>6,709.80</b>	<b>6,184.00</b>	<b>108.5%</b>
440.805 · Zoning Office ER Hlth/Life - Other	0.00	0.00	0.0%
<b>Total 440.805 · Zoning Office ER Hlth/Life</b>	<b>6,709.80</b>	<b>6,184.00</b>	<b>108.5%</b>
440.806 · Zoning Officer ER Annuity	2,160.00	2,334.00	92.5%
440.807 · Zoning Officer ER Workers Comp	931.63	934.00	99.7%
440.808 · Zoning Officer Training	0.00	291.00	0.0%
440.815 · Plan Comm Direct Deposit Fees	26.25	30.00	87.5%
440.817 · Legal Services			
General Rep. for Plan. Comm.	0.00	0.00	0.0%
Special Rep for Plan Comm	0.00	0.00	0.0%
<b>440.817 · Legal Services - Other</b>	<b>2,857.50</b>	<b>5,250.00</b>	<b>54.4%</b>
<b>Total 440.817 · Legal Services</b>	<b>2,857.50</b>	<b>5,250.00</b>	<b>54.4%</b>

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02/25/21  
Accrual Basis

General Fund  
Budget vs. Actual-Detailed  
July 2020 through January 2021

	Jul '20 - Jan ...	Budget	% of Budget
440.819 · Contractual Services	0.00	0.00	0.0%
440.821 · Supplies & Expense	0.00	0.00	0.0%
440.822 · Advertising	0.00	291.00	0.0%
440.823 · Postage	14.20	59.00	24.1%
440.824 · Publications/Memberships	(39.72)	116.00	(34.2)%
440.828 · BOA Advertising (BOA Advertising Fees)	25.90		
440.830 · Planning Commission Projects	1,078.48	584.00	184.7%
440.831 · Equipment Purchases	0.00	0.00	0.0%
<b>Total Planning Commission Expenses (Planning &amp; Zoning)</b>	<b>51,674.45</b>	<b>54,233.00</b>	<b>95.3%</b>
<b>City Hall Grant Expenses</b>			
440.70 · Grant Expenses	9,691.03		
<b>Total City Hall Grant Expenses</b>	<b>9,691.03</b>		
<b>City Hall Video Lottery Expense</b>			
Alternative Spring Break	0.00	500.00	0.0%
440.60 · Video Lottery Funds Expenses (Use Video Lottery ...			
Library Restoration and Repair	7,561.67	5,000.00	151.2%
Donation-Shep. Fire Department	6,889.11	8,000.00	86.1%
Unallocated-Video Lottery Exp	0.00	400.00	0.0%
440.60 · Video Lottery Funds Expenses (Use Video Lottery...)	1,683.33		
<b>Total 440.60 · Video Lottery Funds Expenses (Use Video Lo...)</b>	<b>16,134.11</b>	<b>13,400.00</b>	<b>120.4%</b>
<b>Total City Hall Video Lottery Expense</b>	<b>16,134.11</b>	<b>13,900.00</b>	<b>116.1%</b>
<b>Tobacco Warehouse Expense (Include with Town Hall)</b>			
903.01 · Tobacco Warehouse Repairs/Maint	0.00	584.00	0.0%
903.02 · Tobacco Warehouse Prof Services	0.00	0.00	0.0%
903.05 · Tobacco Warehouse Electric	99.52	116.00	85.8%
903.31 · Tobacco Warehouse Flood ins	3,298.19	0.00	100.0%
Tobacco Warehouse Expense (Include with Town Hall) - Ot...	0.00	0.00	0.0%
<b>Total Tobacco Warehouse Expense (Include with Town Hall)</b>	<b>3,397.71</b>	<b>700.00</b>	<b>485.4%</b>
<b>City Hall Contingency Expenses (Up to 10% of budget allowe...</b>			
699 · Contingency Expenses (Can be 10% of total budget)	0.00	37,016.00	0.0%
<b>Total City Hall Contingency Expenses (Up to 10% of budget ...</b>	<b>0.00</b>	<b>37,016.00</b>	<b>0.0%</b>
<b>Police Salaries &amp; Fringe</b>			
700.03 · Police Gross Payroll			
700.031 · Police Full Time Pay	95,403.05	171,974.00	55.5%
700.032 · Police Overtime Pay	15,636.87	29,166.00	53.6%
700.033 · Police Part Time Officer Pay	6,983.50	11,666.00	59.9%
700.034 · Police PT Park Enforce. Pay	10,651.46	18,666.00	57.1%
700.035 · Police Federal Marshall OT (Not a grant-reimb. p...	940.59	1,166.00	80.7%
700.038 · Police Meter Maintenance (Other Dept. Personnel)	0.00	1,802.00	0.0%
700.040 · Police -Public Works Labor	0.00		
700.03 · Police Gross Payroll - Other	(22,280.72)	0.00	100.0%
<b>Total 700.03 · Police Gross Payroll</b>	<b>107,334.75</b>	<b>234,440.00</b>	<b>45.8%</b>
<b>700.04 · Police ER FICA</b>	<b>15,128.70</b>	<b>18,746.00</b>	<b>80.7%</b>

F17

General Fund  
Budget vs. Actual-Detailed  
July 2020 through January 2021

	Jul '20 - Jan ...	Budget	% of Budget
700.05 · Police ER Health/Life			
Police PEIA ER Health/Life			
Police Health/Life	26,790.80	30,916.00	86.7%
Police Current OPEB/RHBT	6,720.00	8,656.00	77.6%
Total Police PEIA ER Health/Life	33,510.80	39,572.00	84.7%
700.05 · Police ER Health/Life - Other	(3,812.50)		
Total 700.05 · Police ER Health/Life	29,698.30	39,572.00	75.0%
700.06 · Police ER Annuity Contrib.	9,556.56	17,500.00	54.6%
700.07 · Police ER Workers Comp	5,380.96	5,834.00	92.2%
700.08 · Police Test/Training/Physicals	398.00	9,334.00	4.3%
700.09 · Police Unemployment Tax Exp	81.00		
700.30 · Police Direct Deposit Fees	222.25	361.00	61.6%
Total Police Salaries & Fringe	167,800.52	325,787.00	51.5%
Police Contractual Svc			
700.301 · Police Court Attorney	3,161.68	2,916.00	108.4%
700.302 · Police Court Judge	1,050.00	1,050.00	100.0%
700.303 · Police Legal Fees			
Police General Legal Rep.	0.00	0.00	0.0%
700.303 · Police Legal Fees - Other	1,580.00	10,500.00	15.0%
Total 700.303 · Police Legal Fees	1,580.00	10,500.00	15.0%
700.304 · Magistrate Services	550.00	1,750.00	31.4%
700.305 · Miscellaneous Contractual	0.00	466.00	0.0%
700.307 · Landscaping Svc (1/2)	132.50	1,166.00	11.4%
700.308 · Shredding Svc (1/2)	0.00	234.00	0.0%
700.312 · Police Dept. Bldg Cleaning(1/2)	612.22		
700.309 · Window Cleaning (1/2)	1,286.85	934.00	137.8%
700.311 · Police Dept. IT Services	4,081.45	3,500.00	116.6%
700.317 · Message 911 Service	0.00	1,166.00	0.0%
Total Police Contractual Svc	12,454.70	23,682.00	52.6%
Police Vehicle Expenses			
700.18 · Police Vehicle Repair	6,233.14	8,166.00	76.3%
700.43 · Police Gas/Fuel	875.92	1,750.00	50.1%
Total Police Vehicle Expenses	7,109.06	9,916.00	71.7%
Police Utilities & Rent			
700.14 · Police Communications (Phone/Internet/Radio)	5,576.05	10,500.00	53.1%
700.15 · Police Building Maintenance	0.00	5,834.00	0.0%
700.23 · Police Electric	1,781.43	2,041.00	87.3%
700.28 · Police Water/Sewer/Trash	1,360.71	1,459.00	93.3%
Total Police Utilities & Rent	8,718.19	19,834.00	44.0%

F18

General Fund  
Budget vs. Actual-Detailed  
July 2020 through January 2021

	Jul '20 - Jan ...	Budget	% of Budget
<b>Police Equip. Purchase &amp; Repair</b>			
700.16 · Police Equipment/Furn. Purchase (Also use Coal S...	5,794.80	17,500.00	33.1%
700.17 · Police Equipment Repair/Maint.	0.00	2,916.00	0.0%
700.24 · Police Computer Maintenance	1,176.06	4,084.00	28.8%
700.45 · Police UNIFORMS	350.49	3,791.00	9.2%
700.49 · Radar Unit Maintenance	0.00	612.00	0.0%
<b>Total Police Equip. Purchase &amp; Repair</b>	<b>7,321.35</b>	<b>28,903.00</b>	<b>25.3%</b>
<b>Police Remittance Fees</b>			
700.36 · Police WV Treasurers Remittance	3,260.00	3,791.00	86.0%
700.37 · Police Teen Court Fees	395.00	700.00	56.4%
<b>Total Police Remittance Fees</b>	<b>3,655.00</b>	<b>4,491.00</b>	<b>81.4%</b>
<b>Police Other Expenses</b>			
700.19 · Police Postage Expense	440.75	1,166.00	37.8%
700.20 · Police Publications	0.00	0.00	0.0%
700.21 · Police Meals & Travel	0.00	0.00	0.0%
700.22 · Police Dues	0.00	400.00	0.0%
700.31 · Police Commercial Insurance	25,918.28	45,000.00	57.6%
700.32 · Police Ins./Legal Settlements	0.00	5,834.00	0.0%
700.38 · Police DR/CR System Fees	1,094.46	2,625.00	41.7%
700.41 · Police Supplies and Materials	6,153.11	8,750.00	70.3%
700.42 · Police Advertising (Legal advertising)	0.00	1,166.00	0.0%
700.44 · Police K-9 Unit Expenses	0.00	0.00	0.0%
700.46 · Police Misc. Expenses	298.76	116.00	257.6%
<b>Total Police Other Expenses</b>	<b>33,905.36</b>	<b>65,057.00</b>	<b>52.1%</b>
<b>Police Dept. Grant Expenses</b>			
700.70 · Police Dept. Grant Expenses			
Speed Grant	0.00	234.00	0.0%
DUI (DUI GRANT EXPENSE)	0.00	584.00	0.0%
Police Seat Belt Grant	185.19	0.00	100.0%
Distracted Driving Grant	0.00	0.00	0.0%
<b>Total 700.70 · Police Dept. Grant Expenses</b>	<b>185.19</b>	<b>818.00</b>	<b>22.6%</b>
<b>Total Police Dept. Grant Expenses</b>	<b>185.19</b>	<b>818.00</b>	<b>22.6%</b>
<b>Streets Salaries &amp; Fringe</b>			
750.03 · Streets Gross FT Payroll	35,070.90	33,366.00	105.1%
750.04 · Streets ER FICA	2,693.75	2,548.00	105.7%
750.05 · Streets ER Health/Life			
Streets PEIA ER Health/Life			
Streets Health/Life	4,794.34	4,959.00	96.7%
Streets Current OPEB/RHBT	1,032.00	1,341.00	77.0%
<b>Total Streets PEIA ER Health/Life</b>	<b>5,826.34</b>	<b>6,300.00</b>	<b>92.5%</b>
<b>Total 750.05 · Streets ER Health/Life</b>	<b>5,826.34</b>	<b>6,300.00</b>	<b>92.5%</b>
750.06 · Streets ER Annuity Contrib.	647.40	1,459.00	44.4%
750.07 · Streets ER Workers Comp	833.00	934.00	89.2%
750.08 · Streets Personnel Training	0.00	291.00	0.0%
<b>Total Streets Salaries &amp; Fringe</b>	<b>45,071.39</b>	<b>44,898.00</b>	<b>100.4%</b>

F19

General Fund  
Budget vs. Actual-Detailed  
July 2020 through January 2021

	Jul '20 - Jan ...	Budget	% of Budget
<b>Streets Vehicle Expenses</b>			
750.42 · Streets Vehicle Repair	405.59	1,750.00	23.2%
750.43 · Streets Gas/Fuel	1,462.36	2,625.00	55.7%
<b>Total Streets Vehicle Expenses</b>	1,867.95	4,375.00	42.7%
<b>Streets Utilities</b>			
750.12 · Streets Communications (Phone/Internet/Radio)	391.37	437.00	89.6%
750.18 · Streets Electric			
Electric-Street Lights	0.00	11,084.00	0.0%
750.18 · Streets Electric - Other	10,258.91	0.00	100.0%
<b>Total 750.18 · Streets Electric</b>	10,258.91	11,084.00	92.6%
<b>Total Streets Utilities</b>	10,650.28	11,521.00	92.4%
<b>Streets Maintenance &amp; Equipment</b>			
750.20 · Street Markings (Street Markings)	585.99	2,334.00	25.1%
750.15-Streets R&M			
Streets R&M -General	0.00	1,750.00	0.0%
Streets R&M-Snow Removal	0.00	6,000.00	0.0%
750.15-Streets R&M - Other	709.13		
<b>Total 750.15-Streets R&amp;M</b>	709.13	7,750.00	9.2%
750.16 · Streets Equipment Repair	418.34	1,050.00	39.8%
750.17 · Streets Safety Equip/Expense	(267.90)	466.00	(57.5)%
750.21 · Streets Signs & Signals	1,490.53	700.00	212.9%
<b>Total Streets Maintenance &amp; Equipment</b>	2,936.09	12,300.00	23.9%
<b>Streets Other Expenses</b>			
750.30 · Streets Uniforms	1,073.16	1,459.00	73.6%
750.31 · Streets Commercial Insurance	4,352.20	7,500.00	58.0%
750.41 · Streets Supplies & Materials	2,453.96	5,834.00	42.1%
750.45 · Streets Advertising	0.00	1,750.00	0.0%
<b>Total Streets Other Expenses</b>	7,879.32	16,543.00	47.6%
<b>Streets Tree Maintenance</b>			
750.14 · Streets Tree Maintenance	6,540.00	23,334.00	28.0%
<b>Total Streets Tree Maintenance</b>	6,540.00	23,334.00	28.0%
<b>Sanitation Salaries &amp; Fringe</b>			
800.03 · Sanitation Gross Payroll	35,329.40	44,334.00	79.7%
800.04 · Sanitation ER FICA	2,830.02	3,104.00	91.2%
800.05 · Sanitation ER Health/Life			
Sanitation PEIA ER Hlth/Life			
Sanitation ER Health/Life	17,986.74	10,500.00	171.3%
Sanitation Current OPEB/RHBT	3,369.60	4,959.00	67.9%
<b>Total Sanitation PEIA ER Hlth/Life</b>	21,356.34	15,459.00	138.1%
<b>Total 800.05 · Sanitation ER Health/Life</b>	21,356.34	15,459.00	138.1%

F20

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02/25/21  
Accrual Basis

General Fund  
Budget vs. Actual-Detailed  
July 2020 through January 2021

	Jul '20 - Jan ...	Budget	% of Budget
800.06 · Sanitation ER Annuity Contrib.	2,238.00	2,916.00	76.7%
800.07 · Sanitation ER Workers Comp	847.63	1,166.00	72.7%
<b>Total Sanitation Salaries &amp; Fringe</b>	<b>62,601.39</b>	<b>66,979.00</b>	<b>93.5%</b>
<b>Sanitation Equip Repair &amp; Maint</b>			
800.15 · Sanitation Equip. Repair/Maint.	794.76	291.00	273.1%
800.16 · Sanitation Safety Equip/Expense	0.00	291.00	0.0%
<b>Total Sanitation Equip Repair &amp; Maint</b>	<b>794.76</b>	<b>582.00</b>	<b>136.6%</b>
<b>Sanitation Dumping Fees</b>			
800.30 · Sanitation Contractual			
800.301 · Landfill Fees			
WM / LCS Services-Landfill	12,417.37	23,334.00	53.2%
800.301 · Landfill Fees - Other	11,583.15	2,916.00	397.2%
<b>Total 800.301 · Landfill Fees</b>	<b>24,000.52</b>	<b>26,250.00</b>	<b>91.4%</b>
800.306 · Recycling Fee (JCSW & AVW)	4,661.80	8,750.00	53.3%
800.30 · Sanitation Contractual - Other	2,450.55	0.00	100.0%
<b>Total 800.30 · Sanitation Contractual</b>	<b>31,112.87</b>	<b>35,000.00</b>	<b>88.9%</b>
<b>Total Sanitation Dumping Fees</b>	<b>31,112.87</b>	<b>35,000.00</b>	<b>88.9%</b>
<b>Sanitation Vehicle Expenses</b>			
800.17 · Sanitation Vehicle Repair/Exp	351.26	5,250.00	6.7%
800.43 · Sanitation Gas/Fuel	4,050.75	7,000.00	57.9%
<b>Total Sanitation Vehicle Expenses</b>	<b>4,402.01</b>	<b>12,250.00</b>	<b>35.9%</b>
<b>Sanitation Other Expenses</b>			
800.50 · Sanitation Message 911 (Message 911)	0.00	409.00	0.0%
800.49 · Garbage Truck Repay (\$ to repay VL for Garbage Tr...	23,100.00	23,100.00	100.0%
800.18 · Sanitation CDL License	0.00	466.00	0.0%
800.21 · Sanitation Uniforms	889.73	1,459.00	61.0%
800.31 · Sanitation Commercial Insurance (Garbage truck in...	4,835.32	9,000.00	53.7%
800.41 · Sanitation Supplies & Materials	1,755.48	584.00	300.6%
800.42 · Sanitation Advertising	0.00	175.00	0.0%
800.44 · Sanitation Billing Postage	2,833.33	0.00	100.0%
800.47 · Sanitation Billing Software	359.63	1,166.00	30.8%
800.48 · Sanitation IT Expenses	4,063.00	2,916.00	139.3%
800.59 · Sanitation Equipment Purchase	0.00	5,834.00	0.0%
<b>Total Sanitation Other Expenses</b>	<b>37,836.49</b>	<b>45,109.00</b>	<b>83.9%</b>
<b>Sanitation Dept. Grant Expenses</b>			
800.70 · Sanitation Dept. Grant Expenses			
09-10 WVDEP Recycl Grant-\$24290	0.00	0.00	0.0%
800.70 · Sanitation Dept. Grant Expenses - Other	0.00	0.00	0.0%
<b>Total 800.70 · Sanitation Dept. Grant Expenses</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>Total Sanitation Dept. Grant Expenses</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>Parks Salaries &amp; Fringe</b>			
900.03 · Parks Gross Payroll (Pay from Hotel/Motel)	1,426.25	3,094.00	46.1%
900.04 · Parks ER FICA (Pay from Hotel/Motel)	108.26	242.00	44.7%

F21

8:37 AM  
02/25/21  
Accrual Basis

General Fund  
Budget vs. Actual-Detailed  
July 2020 through January 2021

	Jul '20 - Jan ...	Budget	% of Budget
900.05 · Parks ER Health/Life			
Parks PEIA ER Health/Life			
Parks Health/Life	113.43	466.00	24.3%
Parks Current OPEB/RHBT	38.40	145.00	26.5%
Total Parks PEIA ER Health/Life	151.83	611.00	24.8%
900.05 · Parks ER Health/Life - Other	163.84		
Total 900.05 · Parks ER Health/Life	315.67	611.00	51.7%
900.06 · Parks ER Annuity Contrib. (Pay from Hotel/Motel)	37.20	116.00	32.1%
900.07 · Parks ER Workers Comp (Pay from Hotel/Motel)	24.92	116.00	21.5%
Total Parks Salaries & Fringe	1,912.30	4,179.00	45.8%
Parks Vehicle Expenses			
900.43 · Parks Gas/Fuel (Pay from Hotel/Motel)	175.18	350.00	50.1%
Total Parks Vehicle Expenses	175.18	350.00	50.1%
Parks Maintenance			
900.15 · Parks Maintanance (Pay from Hotel/Motel)	696.00	4,666.00	14.9%
900.31 · Parks Commercial Insurance	193.14	800.00	24.1%
Total Parks Maintenance	889.14	5,466.00	16.3%
Parks Equipment & Supplies			
900.41 · Parks Materials & Supplies (Pay from Hotel/Motel)	524.16	2,916.00	18.0%
900.58 · Parks Equipment (Pay from Hotel/Motel)	0.00	5,250.00	0.0%
900.59 · Parks Other (to be allocated)	0.00	0.00	0.0%
Total Parks Equipment & Supplies	524.16	8,166.00	6.4%
Parks Utilities			
900.18 · Parks Electric	38.30	87.00	44.0%
Total Parks Utilities	38.30	87.00	44.0%
Visitors Center Expenses			
901.01 · Visitors Center Tax % Paid Out (Pay from Hotel/Mot...)	34,676.94	40,918.00	84.7%
Total Visitors Center Expenses	34,676.94	40,918.00	84.7%
General Gov-Capital Projects-GF			
Gen Gov-Bldgs/Impr-GF(#975.457)	0.00	11,666.00	0.0%
Gen Gov-Equip-GF-(#975.459) (General Government)			
Public Works Vehicles/Equip-GF (all cash available)	0.00	0.00	0.0%
Total Gen Gov-Equip-GF-(#975.459) (General Government)	0.00	0.00	0.0%
Total General Gov-Capital Projects-GF	0.00	11,666.00	0.0%
Public Safety-Cap Projects-VL			
Publ Safety-Equip-VL(#976.459)	0.00	49,000.00	0.0%
Total Public Safety-Cap Projects-VL	0.00	49,000.00	0.0%

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8:37 AM  
02/25/21  
Accrual Basis

General Fund  
Budget vs. Actual-Detailed  
July 2020 through January 2021

	<u>Jul '20 - Jan ...</u>	<u>Budget</u>	<u>% of Budget</u>
Streets Cap Projects-VL			
Street-Other Impr-VL (#977.458)			
Infrastructure (Curbing/Sidewalks/Paving)			
New Street Utility Repl-1/3cost	0.00	0.00	0.0%
Infrastructure (Curbing/Sidewalks/Paving) - Other	0.00	65,057.00	0.0%
Total Infrastructure (Curbing/Sidewalks/Paving)	0.00	65,057.00	0.0%
Street-Other Impr-VL (#977.458) - Other	0.00	0.00	0.0%
Total Street-Other Impr-VL (#977.458)	0.00	65,057.00	0.0%
Total Streets Cap Projects-VL	0.00	65,057.00	0.0%
Hlth/Sanit-Capital Project-GF			
Hkth/Sanit-Equip-GF (#978.459) (Health & Sanitation)			
Garbage Truck	0.00	0.00	0.0%
Total Hkth/Sanit-Equip-GF (#978.459) (Health & Sanitation)	0.00	0.00	0.0%
Total Hlth/Sanit-Capital Project-GF	0.00	0.00	0.0%
Total Expense	682,938.37	1,231,634.00	55.4%
Net Income	<u>470,834.24</u>	<u>(143,130.00)</u>	<u>(329.0)%</u>

F23

## General Fund

## Budget vs. Actual Operating Income and Expenses

02/25/21

Accrual Basis

Summarized by Department

	Jul '20 - Jan 21	Jul '19 - Jan 20	\$ Change
<b>Income</b>			
Property Tax Revenue	147,710.23	138,896.88	8,813.35
Other Tax Revenues	345,048.48	377,023.93	(31,975.45)
License & Permit Revenue	16,122.25	12,420.49	3,701.76
Planning Commission Revenue (Planning & Zoning)	200.00	300.00	(100.00)
Hotel Occupancy Tax Revenue	49,768.14	57,223.18	(7,455.04)
Parking Fee Revenue	46,427.92	124,890.41	(78,462.49)
Court Fee Revenues	26,522.50	36,529.00	(10,006.50)
Rents Revenue	25,201.00	25,700.00	(499.00)
Refuse Collections Revenue	109,771.67	108,886.19	885.48
Other Revenues	43,860.74	102,898.44	(59,037.70)
<b>Total Income</b>	<b>810,632.93</b>	<b>984,768.52</b>	<b>(174,135.59)</b>
<b>Gross Profit</b>	<b>810,632.93</b>	<b>984,768.52</b>	<b>(174,135.59)</b>
<b>Expense</b>			
Regional Council Dues	641.58	641.58	0.00
Town Government Salaries/Fringe	5,311.11	5,181.44	129.67
Town Elections	3,861.77	0.00	3,861.77
City Hall-Employee Salary/Fringe	52,571.51	47,083.14	5,488.37
City Hall Accounting/Audit	229.80	27,589.65	(27,359.85)
City Hall Legal Fees	5,222.25	9,042.22	(3,819.97)
City Hall Utilities	6,737.50	8,704.27	(1,966.77)
City Hall Insurance	11,540.99	30,810.86	(19,269.87)
City Hall Bldg/Equip Expenses	775.96	2,313.28	(1,537.32)
General Fund Donations	6,445.00	6,300.00	145.00
City Hall Other Expenses	17,631.66	25,256.38	(7,624.72)
Planning Commission Expenses (Planning & Zoni...	51,648.55	50,264.22	1,384.33
Tobacco Warehouse Expense (Include with Town ...	3,397.71	97.62	3,300.09
Police Salaries & Fringe	167,800.52	266,322.72	(98,522.20)
Police Contractual Svc	12,454.70	8,605.08	3,849.62
Police Vehicle Expenses	7,109.06	3,603.20	3,505.86
Police Utilities & Rent	8,718.19	8,239.52	478.67
Police Equip. Purchase & Repair	7,321.35	11,892.96	(4,571.61)
Police Remittance Fees	3,655.00	4,455.00	(800.00)
Police Other Expenses	33,905.36	48,056.84	(14,151.48)
Police Dept. Grant Expenses	185.19	0.00	185.19
Streets Salaries & Fringe	45,071.39	40,074.98	4,996.41
Streets Vehicle Expenses	1,867.95	2,487.68	(619.73)
Streets Utilities	10,650.28	11,795.98	(1,145.70)
Streets Maintenance & Equipment	2,936.09	4,840.30	(1,904.21)
Streets Other Expenses	7,879.32	12,688.70	(4,809.38)

F24



8:38 AM

## General Fund

02/25/21

## Budget vs. Actual Operating Income and Expenses

Accrual Basis

Summarized by Department

	Jul '20 - Jan 21	Jul '19 - Jan 20	\$ Change
Streets Tree Maintenance	6,540.00	14,985.14	(8,445.14)
Sanitation Salaries & Fringe	62,601.39	51,171.32	11,430.07
Sanitation Equip Repair & Maint	794.76	300.98	493.78
Sanitation Dumping Fees	31,112.87	27,895.21	3,217.66
Sanitation Vehicle Expenses	4,402.01	5,458.52	(1,056.51)
Sanitation Other Expenses	10,673.49	9,656.47	1,017.02
Sanitation Dept. Grant Expenses	0.00	1,261.13	(1,261.13)
Parks Salaries & Fringe	1,912.30	1,313.45	598.85
Parks Vehicle Expenses	175.18	229.02	(53.84)
Parks Maintenance	889.14	5,573.39	(4,684.25)
Parks Equipment & Supplies	524.16	664.07	(139.91)
Parks Utilities	38.30	26.80	11.50
Visitors Center Expenses	34,676.94	40,815.01	(6,138.07)
Total Expense	629,910.33	795,698.13	(165,787.80)
Net Income	180,722.60	189,070.39	(8,347.79)

F25

8:38 AM  
02/25/21  
Accrual Basis

General Fund  
Account QuickReport  
As of January 31, 2021

Type	Date	Num	Name	Memo	Split	Amount	Balance
<b>RESERVED FUNDS BANKING</b>							3,403,507.60
101.020 · Video Lottery NT (JSB)							2,904,564.56
VL NT-Operating Cash							1,940,314.07
Deposit	07/03/2020		Deposit	109.01 · Acc...		6,528.53	1,946,842.60
Deposit	09/19/2020		Deposit	397.001 · Ra...		287.44	1,947,130.04
Deposit	10/02/2020		Deposit	109.01 · Acc...		6,397.84	1,953,527.88
Deposit	10/03/2020		Deposit	397.001 · Ra...		6,387.08	1,959,914.96
Deposit	10/10/2020		Deposit	397.001 · Ra...		6,813.12	1,966,728.08
Deposit	10/17/2020		Deposit	397.001 · Ra...		6,536.93	1,973,265.01
Deposit	10/24/2020		Deposit	397.001 · Ra...		6,541.23	1,979,806.24
Deposit	11/07/2020		Deposit	397.001 · Ra...		6,308.26	1,986,114.50
Deposit	11/09/2020		Deposit	109.01 · Acc...		6,942.52	1,993,057.02
Deposit	11/14/2020		Deposit	397.001 · Ra...		6,300.55	1,999,357.57
Deposit	11/21/2020		Deposit	397.001 · Ra...		4,483.19	2,003,840.76
Deposit	12/04/2020		Deposit	109.01 · Acc...		4,956.68	2,008,797.44
Deposit	12/05/2020		Deposit	397.001 · Ra...		4,749.72	2,013,547.16
Deposit	12/18/2020		Deposit	397.001 · Ra...		4,509.05	2,018,056.21
Deposit	12/28/2020		Deposit	397.001 · Ra...		3,851.84	2,021,908.05
Deposit	01/04/2021		Deposit	397.001 · Ra...		5,250.96	2,027,159.01
Deposit	01/11/2021		Deposit	397.001 · Ra...		7,400.45	2,034,559.46
Deposit	01/19/2021		Deposit	397.001 · Ra...		4,690.68	2,039,250.14
Deposit	01/23/2021		Deposit	397.001 · Ra...		5,537.90	2,044,788.04
Deposit	01/25/2021		Deposit	397.001 · Ra...		4,948.24	2,049,736.28
Total VL NT-Operating Cash						109,422.21	2,049,736.28
VL-NT-Cap.-Tobacco Whs Impr.							86,132.12
Total VL-NT-Cap.-Tobacco Whs Impr.							86,132.12
VL NT-Cap. Public Works Equip							6,568.00
Total VL NT-Cap. Public Works Equip							6,568.00
VL NT-Capital-Police Equip.							35,582.47
Total VL NT-Capital-Police Equip.							35,582.47
VL NT Cap-Infrastructure-ALL (Budgeted Table Games Revenue)							835,967.90
Total 101.020 · Video Lottery NT (JSB)						109,422.21	3,013,986.77
101.021 · Video Lottery LVL- Operating							21,110.65
VL LVL-Operating Cash							21,110.65
Deposit	07/27/2020		Deposit	109.01 · Acc...		523.03	21,633.68
Deposit	08/26/2020		Deposit	109.01 · Acc...		492.58	22,126.26
Deposit	09/28/2020		Deposit	109.01 · Acc...		500.68	22,626.94
Deposit	10/27/2020		Deposit	109.01 · Acc...		497.94	23,124.88
Deposit	11/27/2020		Deposit	397.02 · Ne...		522.58	23,647.46
Deposit	12/28/2020		Deposit	397.02 · Ne...		507.19	24,154.65
Deposit	01/26/2021		Deposit	109.01 · Acc...		532.52	24,687.17
Total VL LVL-Operating Cash						3,576.52	24,687.17
Total 101.021 · Video Lottery LVL- Operating						3,576.52	24,687.17
101.022 · Video Lottery-Table Games (Restricted-Infrastr./Cap Impr.)							362,832.39
VL-Table Games-All (Restricted Funds)							362,832.39
Deposit	07/09/2020		Deposit	109.01 · Acc...		20.18	362,852.57
Deposit	07/10/2020		Deposit	109.01 · Acc...		2,363.92	365,216.49
Deposit	07/16/2020		Deposit	109.01 · Acc...		6,573.94	371,790.43
Deposit	08/17/2020		Deposit	109.01 · Acc...		47.98	371,838.41
Deposit	08/17/2020		Deposit	109.01 · Acc...		4,460.02	376,298.43
Deposit	09/16/2020		Deposit	109.01 · Acc...		43.59	376,342.02
Deposit	09/16/2020		Deposit	109.01 · Acc...		5,409.36	381,751.38
Deposit	10/16/2020		Deposit	109.01 · Acc...		5,278.96	387,030.34
Deposit	11/16/2020		Deposit	109.01 · Acc...		5,863.63	392,893.97
Deposit	12/16/2020		Deposit	109.01 · Acc...		5,482.71	398,376.68
Deposit	12/16/2020		Deposit	109.01 · Acc...		27.25	398,403.93
Deposit	01/19/2021		Deposit	109.01 · Acc...		5,973.31	404,377.24
Deposit	01/19/2021		Deposit	109.01 · Acc...		32.32	404,409.56
Total VL-Table Games-All (Restricted Funds)						41,577.17	404,409.56

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02/25/21

Accrual Basis

**General Fund**  
**Account QuickReport**  
**As of January 31, 2021**

Type	Date	Num	Name	Memo	Split	Amount	Balance
Total 101.022 · Video Lottery-Table Games (Restricted-Infrastr./Cap Impr.)						41,577.17	404,409.56
101.07 · Contingency Fund							115,000.00
Contingency Fund (Can be 10% of total budget)							115,000.00
Total Contingency Fund (Can be 10% of total budget)							115,000.00
Total 101.07 · Contingency Fund							115,000.00
Total RESERVED FUNDS BANKING						154,575.90	3,558,083.50
TOTAL						154,575.90	3,558,083.50

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02/25/21

Corporation of Shepherdstown-Coal Severance Fund

Balance Sheet

As of January 31, 2021

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	<u>Jan 31, 21</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
101 - Coal Severance Checking	<u>11,221.73</u>
Total Checking/Savings	<u>11,221.73</u>
Total Current Assets	<u>11,221.73</u>
<b>TOTAL ASSETS</b>	<u><b>11,221.73</b></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
390 - Retained Earnings	11,157.00
Net Income	<u>64.73</u>
Total Equity	<u>11,221.73</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><b>11,221.73</b></u>

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## Corporation of Shepherdstown-Coal Severance Fund

02/25/21

**Budget vs. Actual**

Accrual Basis

July 2020 through January 2021

	<u>Jul '20 - Jan 21</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Income</b>				
310 · Coal Severance Tax	1,526.43	2,500.00	-973.57	61.1%
380 · Restricted Fund Interest	98.30	59.00	39.30	166.6%
<b>Total Income</b>	<u>1,624.73</u>	<u>2,559.00</u>	<u>-934.27</u>	<u>63.5%</u>
<b>Expense</b>				
700 · Police Dept. Equipment Expen...	1,560.00	4,025.00	-2,465.00	38.8%
<b>Total Expense</b>	<u>1,560.00</u>	<u>4,025.00</u>	<u>-2,465.00</u>	<u>38.8%</u>
<b>Net Income</b>	<u><b>64.73</b></u>	<u><b>-1,466.00</b></u>	<u><b>1,530.73</b></u>	<u><b>-4.4%</b></u>

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Revenue Item	Vendor	Revenue to Date	Budgeted Amount
Purchase Card Reimbursement	State of WV	5,142.75	20,000.00
<b>TOTAL</b>			<b>20,000.00</b>

**FOR THE GENERAL FUND & COAL SEVERANCE FUND (on modified accrual basis):**

GENERAL FUND-Budgeted Revenue	Budget Amount	Revenue to Date	Balance Available
<b>General Operating Revenue</b>			
Planning Commission revenue	100.00	200.00	(100.00)
Refuse Revenue-Special Pickup	1,000.00	290.00	710.00
Banner Hanging Fees	500.00	-	500.00
			-
<b>Tax Revenue</b>			-
Wine/Liquor/Private Club Tax	90,000.00	81,543.15	8,456.85
Municipal Sale and Use Tax	300,000.00	208,818.09	91,181.91
			-
			-
<b>In-House Grants</b>			-
Tobacco Warehouse Grant		-	-
Electronic Recycling		-	-
Recycling Grant		-	-
Safety Grant		-	-
DUI		-	-
WV DEP Grant		(1,081.11)	1,081.11
			-
<b>Pass-Thru Grants-New</b>			-
Grant for Gutters		6,000.00	(6,000.00)
Hist. Shep. Comm. #13LEDA0433		-	-
Friends of Shep. Riverfront #13LEDA0429		-	-
Shep. Day Care #13LEDA0052		-	-
Shep. Day Care #13LEDA0441		-	-

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<b>GENERAL FUND-Budgeted Operat</b>	<b>Budget Amount</b>	<b>Expenses to Date</b>	<b>Balance Available</b>
			-
Regional Development Authority	900.00	641.58	258.42
Mayor Office	2,200.00	1,122.44	1,077.56
Council Expense	6,650.00	3,364.89	3,285.11
Recorder Office	1,690.00	845.32	844.68
			-
Election Supplies	-	3,861.77	(3,861.77)
Postage Machine	600.00	513.00	87.00
Dues/Memberships	2,500.00	442.39	2,057.61
City Hall Commerical Insurance	35,000.00	11,540.99	23,459.01
			-
City Hall Christmas in Shepherdstown			-
City Hall Christmas in Shepherdstown-from Gen. Funds			-
Video Lottery Unallocated	400.00		400.00
Video Lottery Donation to Fire Depart	8,000.00	6,889.11	1,110.89
Covid - 19		50.00	(50.00)
Video Lottery Ramps			-
Video Lottery-Library Restoration and	5,000.00	9,195.00	(4,195.00)
Video Lottery-WV State Rail Authority			-
Video Lottery-Water Plant Camera System			-
Video Lottery-Economic Impact Study			-
Video Lottery-Bridge Lights			-
Video Lottery - Skid Loader			-
Total Unallocated Video Lottery	13,400.00	16,134.11	(2,734.11)
			-
<b>FUTURE VIDEO LOTTERY EXPENSES</b>			
total amount of Video Lottery in JSB	2,049,736.25		
Video Lottery Unallocated:			
Washer/Extractor for Fire Department			
Shepherdstown Commuity Club's			
treatment of 70 Green Ash Trees			
<b>Video Lottery Table Games</b>			-
total amount in VL NT Cap Infrastructure	1,109,216.01		
total amount in VL-Table Games	404,409.56		
Total	3,563,361.82		-
			-

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GENERAL FUND-Budgeted Operati	Budget Amount	Expenses to Date	Balance Available
			-
			-
Tobacco Warehouse Flood Insurance	4,000.00	3,298.19	701.81
Police Commerical Insurance	45,000.00	25,918.28	19,081.72
Streets Commerical Insurance	7,500.00	4,352.20	3,147.80
Sanitaiton Commerical Insurance	9,000.00	4,835.32	4,164.68
Parks Commerical Insurance	800.00	193.14	606.86
			-
			-
			-
			-
Budgeted Capital Expenditures-Ge	Budget Amount	Expenses to Date	Balance Available
Public Works Equipment-GF			
Gen Gov Bldgs/Impr - VL	20,000.00	-	20,000.00
Budgeted Capital Expenditures-Vic	Budget Amount	Expenses to Date	Balance Available
Public Safety - VL (Police)	49,000.00	-	49,000.00
			-
			-
			-
			-
Budgeted Capital Expenditures-Ge	Budget Amount	Expenses to Date	Balance Available
CAPITAL GRANT EXPENDITURES			
Tobacco Warehouse Improvement-not yet		-	-
			-

COAL SEVERANCE-Budgeted Rev	Budget Amount	Revenue to Date	Balance Available
Coal Severance Tax	5,000.00	1,526.43	3,473.57

COAL SEVERANCE-Budgeted Exp	Budget Amount	Expenses to Date	Balance Available
Police Equipment	6,900.00	1,560.00	5,340.00

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Corporation of Shepherdstown  
Housing Authority

As of	January-21
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Footnotes to Financial Statements

*Over \$1500 exists to assist low-income residents  
per the Housing Authority Ordinance.*

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Housing Authority Fund  
**Balance Sheet**  
As of January 31, 2021

	<u>Jan 31, 21</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
100.00 · Housing Authority Check...	<u>1,507.65</u>
Total Checking/Savings	<u>1,507.65</u>
Total Current Assets	<u>1,507.65</u>
<b>TOTAL ASSETS</b>	<u><b>1,507.65</b></u>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
200.02 · EVCF Endowment Fund	<u>-37,496.10</u>
Total Accounts Payable	<u>-37,496.10</u>
Total Current Liabilities	<u>-37,496.10</u>
Total Liabilities	<u>-37,496.10</u>
Equity	
Fund Balance	<u>39,668.89</u>
Net Income	<u>-665.14</u>
Total Equity	<u>39,003.75</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><b>1,507.65</b></u>

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02/25/21  
Accrual Basis

Housing Authority Fund  
Income & Loss  
July 2020 through January 2021

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	<u>Jul '20 - Jan 21</u>
Income	
410.00 · Interest Income on Checking	<u>18.86</u>
Total Income	18.86
Expense	
455.00 · Home Maint. & Clean up	
455.01 · Sidewalk Assistance (Sidewalk Assista...	<u>684.00</u>
Total 455.00 · Home Maint. & Clean up	<u>684.00</u>
Total Expense	<u>684.00</u>
Net Income	<u><u>-665.14</u></u>

F35

Revenue Item	Vendor	Revenue to Date	Budgeted Amount
Purchase Card Reimbursement	State of WV	5,142.75	20,000.00
<b>TOTAL</b>			<b>20,000.00</b>

**FOR THE GENERAL FUND & COAL SEVERANCE FUND (on modified accrual basis):**

GENERAL FUND-Budgeted Revenue	Budget Amount	Revenue to Date	Balance Available
<b>General Operating Revenue</b>			
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Refuse Revenue-Special Pickup	1,000.00	290.00	710.00
Banner Hanging Fees	500.00	-	500.00
			-
<b>Tax Revenue</b>			-
Wine/Liquor/Private Club Tax	90,000.00	81,543.15	8,456.85
Municipal Sale and Use Tax	300,000.00	208,818.09	91,181.91
			-
			-
<b>In-House Grants</b>			-
Tobacco Warehouse Grant		-	-
Electronic Recycling		-	-
Recycling Grant		-	-
Safety Grant		-	-
DUI		-	-
WV DEP Grant		(1,081.11)	1,081.11
			-
<b>Pass-Thru Grants-New</b>			-
Grant for Gutters		6,000.00	(6,000.00)
Hist. Shep. Comm. #13LEDA0433		-	-
Friends of Shep. Riverfront #13LEDA0429		-	-
Shep. Day Care #13LEDA0052		-	-
Shep. Day Care #13LEDA0441		-	-

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