

FINANCE COMMITTEE AGENDA

Tuesday, August 31, 2021

10:45 a.m.

Zoom Meeting

1. Call to order
2. Reading/approval of minutes
3. Unfinished Business
 - a. Hotel/Motel Tax
4. New Business
 - a. American Recovery Plan
 - b. Funding for Sidewalk Cost Sharing Program
5. Financial Reporting
6. Mayor's Report

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

Topic: Finance Committee

Time: Aug 31, 2021 10:45 AM Eastern Time (US and Canada)

Join Zoom Meeting

<https://us06web.zoom.us/j/81188943898?pwd=cGptUFMvU0p6MTdTVjREeFVJbUtUdz09>

Meeting ID: 811 8894 3898

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FINANCE COMMITTEE MINUTES

Friday, June 25, 2021

10:45 a.m.

Town Hall

1. Call to order at 10:45 a.m.
2. Members present: Mayor Auxer, Jim Ford
3. Members absent: Cheryl Roberts
4. Staff present: Amy Boyd, Debbi Nickerson
5. Reading/approval of minutes – Motion by J. Ford to approve the minutes.
Unanimous.
6. Unfinished Business
 - a. Hotel/Motel Tax- discussion ensued regarding the allocations of the Hotel/Motel Tax. D. Nickerson reported that the WV State Auditors Office requires the Town's portion of the Hotel/Motel Tax be placed entirely in the Parks and Recreation budget. J. Ford reviewed the Town's Hotel/Motel Ordinance which provides permissible expenditures. Further research will be done regarding the WV State Auditor's Office budget requirement.
7. New Business
 - a. Status of American Relief Plan- D. Nickerson has completed the application. Mayor Auxer reported a total of \$700,000 in losses due the COVID 19. The funds will be placed in the areas of loss.
8. Financial Reporting
9. Mayor's Report
10. Meeting adjourned at 11:18 a.m.

Respectfully submitted by,

Amy L. Boyd, Town Clerk

FINANCIAL STATEMENTS for Finance Committee General Operating & Coal Severance

July 1, 2021 - July 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**

General Fund
Balance Sheet-Summarized
As of July 31, 2021

	Jul 31, 21
ASSETS	
Current Assets	
Checking/Savings	
GENERAL FUNDS BANKING	1,050,813.22
PAYROLL CASH FUND (JSB)	826.29
RESERVED FUNDS BANKING	3,744,729.60
RESTRICTED FUNDS BANKING	151,887.86
Total Checking/Savings	4,948,256.97
Accounts Receivable	
General Funds A/R	32,304.79
Total Accounts Receivable	32,304.79
Other Current Assets	
Other Current Assets	58,428.42
Total Other Current Assets	58,428.42
Total Current Assets	5,038,990.18
Fixed Assets	
General Fixed Assets (Gov-Wide)	5,437,696.51
Total Fixed Assets	5,437,696.51
TOTAL ASSETS	10476686.69
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
General Funds A/P	53,311.34
244.01 · General Fund Payable - Payroll	(26,300.38)
Total Accounts Payable	27,010.96
Credit Cards	
Credit Cards Payable	62,016.60
Total Credit Cards	62,016.60
Other Current Liabilities	
Gen Fund Other Current Liab.	57,375.14
140.01 · DO-RHBT Payments Subsequ...	(24,060.26)
140.02 · DO - Change in Proportionate	(16,430.00)
250.1 · Net OPEB Liability	262,044.00
260 · Accrued Compensated Absences	32,013.11
280.1 · DI-Different Expected/Actual I	3,813.00
280.2 · DI-Difference Proj/Actual Earn	4,911.00
280.3 · DI-Changes/Differences Prop. S	15,979.00
280.4 · DI - Changes in Assuptions	25,685.00
290.5 · Restricted for Equipment	2,731.48
292.2 · PPA-Beginning OPEB Liability	(276,168.79)
292.3 · PPA-2017 RHBT Payment	(23,705.00)

General Fund
Balance Sheet-Summarized
As of July 31, 2021

	<u>Jul 31, 21</u>
292.4 · PPA-Beginning Net OPEB Obl...	313,932.00
Total Other Current Liabilities	<u>378,119.68</u>
Total Current Liabilities	<u>467,147.24</u>
Total Liabilities	467,147.24
Equity	
Fund Balance	5,466,470.38
Net Assets (GL#298) (Quickbooks Accou...	4,561,078.99
Net Income	<u>(18,009.92)</u>
Total Equity	<u>10009539.45</u>
TOTAL LIABILITIES & EQUITY	<u>10476686.69</u>

FC2

General Fund
Balance Sheet-Detailed

As of July 31, 2021

	Jul 31, 21
ASSETS	
Current Assets	
Checking/Savings	
GENERAL FUNDS BANKING	
101.01 · Corp. Operating Acct. (JSB)	
101.011 · General Operating Funds	843,154.79
Total 101.01 · Corp. Operating Acct. (JSB)	843,154.79
102 · Global (was WSG) (Global - Payments on-line)	8,150.16
101.04 · DR/CR Revenue Account-All Funds	
DR/CR Acct-All Funds-Operating	98,222.40
DR/CR Acct-All Funds-Cust Dep	
Customer Deposit Funds	9,438.27
Total DR/CR Acct-All Funds-Cust Dep	9,438.27
Total 101.04 · DR/CR Revenue Account-All Funds	107,660.67
101.05 · Cash Accounts	
101.54 · Cash in Transit (outside Fund)	
101.542 · Due to/from Parks (Due to or from Parks/Hotel)	(1,593.93)
101.543 · Due to/from Sewer (Due to or From Sewer)	765.62
101.544 · Due to/from Water (Funds Due to or From Water)	765.62
Total 101.54 · Cash in Transit (outside Fund)	(62.69)
Total 101.05 · Cash Accounts	(62.69)
101.09 · PoliceDR/CR Acct-all	
101.092 · DR/CR Police Revenue Account (Police Electronic DR/CR Paymen...	91,510.29
Total 101.09 · PoliceDR/CR Acct-all	91,510.29
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
Total 106 · Petty Cash	400.00
Total GENERAL FUNDS BANKING	1,050,813.22
PAYROLL CASH FUND (JSB)	826.29
RESERVED FUNDS BANKING	
101.020 · Video Lottery NT (JSB)	
VL NT-Operating Cash	2,151,253.38
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-Sidewalks (For Sidewalks)	40,000.00
VL NT Cap-Infrastructure-ALL (Budgeted Table Games Revenue)	835,967.90
Total 101.020 · Video Lottery NT (JSB)	3,155,503.87
101.021 · Video Lottery LVL- Operating	
VL LVL-Operating Cash	28,487.15
Total 101.021 · Video Lottery LVL- Operating	28,487.15
101.022 · Video Lottery-Table Games (Restricted-Infrastr./Cap Impr.)	
VL-Table Games-All (Restricted Funds)	445,738.58
Total 101.022 · Video Lottery-Table Games (Restricted-Infrastr./Cap Impr.)	445,738.58
101.07 · Contingency Fund	
Contingency Fund (Can be 10% of total budget)	115,000.00
Total 101.07 · Contingency Fund	115,000.00
Total RESERVED FUNDS BANKING	3,744,729.60
RESTRICTED FUNDS BANKING	
101.03 · Corp Operating Account (JSB)	
101.031 · Grant Funds-Other Grants (Restricted funds)	14,900.00
101.037 · JC Bike Path Project Funds	2,731.48

FC3

**General Fund
Balance Sheet-Detailed**

As of July 31, 2021

	Jul 31, 21
101.039 · Oil and Gas Tax	33,243.78
Total 101.03 · Corp Operating Account (JSB)	50,875.26
103 · Customer Deposit Accounts (JSB)	
Customer Dep. Checking Exp	
Ckg-Cash-Customer Dep Funds/Int	3,230.19
Customer Deposit Interest	10,122.79
Customer Deposit Funds	
Total Ckg-Cash-Customer Dep Funds/Int	13,352.98
Total Customer Dep. Checking Exp	13,352.98
Total 103 · Customer Deposit Accounts (JSB)	13,352.98
105 · Police Dept. Equip. Fund (JSB)	10,959.38
107 · Hotel/Motel Account (JSB)	
107.01 · Parks & Recreation (30% of Hotel Tax)	
107.011 · Parks-General Budget	76,700.24
Total 107.01 · Parks & Recreation (30% of Hotel Tax)	76,700.24
Total 107 · Hotel/Motel Account (JSB)	76,700.24
Total RESTRICTED FUNDS BANKING	151,887.86
Total Checking/Savings	4,948,256.97
Accounts Receivable	
General Funds A/R	
109 · Accrued Taxes Receivable (End of Mo/Qtr/Yr Accruals)	
109.01 · Accr. Rec.-All Other Revenues (End of Mo/Qtr/Year Accruals)	(3,750.95)
109.02 · Accru Rec.-W/S Utility Tax-All	2,307.92
109.03 · Deferred Property Taxes Rec.	17,281.79
Total 109 · Accrued Taxes Receivable (End of Mo/Qtr/Yr Accruals)	15,838.76
111 · Garbage Billing	
111.01 · Garbage Billing-All	15,405.61
111.02 · Recycling Billing-All	3,060.42
111.03 · Allowance for Doubtful Accounts	(2,000.00)
Total 111 · Garbage Billing	16,466.03
Total General Funds A/R	32,304.79
Total Accounts Receivable	32,304.79
Other Current Assets	
Other Current Assets	
112.01 · Prepaid Expenses	
Prepaid Commercial Insurance	468.85
Prepaid Expenses-Other	44,477.47
112.01 · Prepaid Expenses - Other	3,026.63
Total 112.01 · Prepaid Expenses	47,972.95
112.011 · Tobacco Warehouse	5,261.00
112.02 · Supplies & Materials Inventory	5,194.47
Total Other Current Assets	58,428.42
Total Other Current Assets	58,428.42
Total Current Assets	5,038,990.18
Fixed Assets	
General Fixed Assets (Gov-Wide)	
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	

*See Footnote page

FC4

**General Fund
Balance Sheet-Detailed**

As of July 31, 2021

	Jul 31, 21
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	
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
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	
136.030 · Streets/Sidewalk-Original Asset	970,546.98
136.031 · Streets/Sidewalk-Improvements	2,249,301.20
136.04 · Fised Assets Undistributed	37,021.91
Total 136 · Fixed Assets-Infrastructure	3,256,870.09
Total Fixed Assets	8,718,740.92
Total General Fixed Assets (Gov-Wide)	5,437,696.51
Total Fixed Assets	5,437,696.51
TOTAL ASSETS	10,476,686.69
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
General Funds A/P	

*See Footnote page

FC5

**General Fund
Balance Sheet-Detailed**

As of July 31, 2021

	Jul 31, 21
201 - Accounts Payable, Vendor	42,751.52
204 - Accounts Payable, Other	10,559.82
Total General Funds A/P	53,311.34
244.01 - General Fund Payable - Payroll	(26,300.38)
Total Accounts Payable	27,010.96
Credit Cards	
Credit Cards Payable	
213 - Purchase Card Payable	
213.1 - P.Card-Gen.Fund Operating Funds	61,960.62
213.9 - P.Card-Operating-no bills rec'd	55.98
Total 213 - Purchase Card Payable	62,016.60
Total Credit Cards Payable	62,016.60
Total Credit Cards	62,016.60
Other Current Liabilities	
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	10,013.28
Customer Dep. Interest Payable	3,309.70
Total Checking-Cust Dep Funds/Int Pay	13,322.98
Total 235 - Customer Dep Funds/Int Payable	13,322.98
236 - DR/CR-All Funds-Cust Dep Pay	
Customer Deposit Funds Payable	9,468.27
Total 236 - DR/CR-All Funds-Cust Dep Pay	9,468.27
239 - Deferred Revenue	
Deferred Property Tax Revenue	14,815.47
239.1 - Defered Revenue - Other	(47,017.27)
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 years)	26,688.74
Total Gen Fund Other Current Liab.	57,375.14
140.01 - DO-RHBT Payments Subsequer	(24,060.26)
140.02 - DO - Change in Proportionate	(16,430.00)
250.1 - Net OPEB Liability	262,044.00
260 - Accrued Compensated Absences	32,013.11
280.1 - DI-Different Expected/Actual I	3,813.00
280.2 - DI-Difference Proj/Actual Earn	4,911.00
280.3 - DI-Changes/Differences Prop. S	15,979.00
280.4 - DI - Changes in Assuptions	25,685.00
290.5 - Restricted for Equipment	2,731.48
292.2 - PPA-Beginning OPEB Liability	(276,168.79)
292.3 - PPA-2017 RHBT Payment	(23,705.00)
292.4 - PPA-Beginning Net OPEB Obligati	313,932.00
Total Other Current Liabilities	378,119.68
Total Current Liabilities	467,147.24
Total Liabilities	467,147.24
Equity	

FCU

General Fund
Balance Sheet-Detailed
As of July 31, 2021

	Jul 31, 21
Fund Balance	
290 - Investment in Gen. Fixed Assets (Gov Equity-Gen Fixed Assets)	5,466,470.38
Total Fund Balance	5,466,470.38
Net Assets (GL#298) (Quickbooks Account)	4,561,078.99
Net Income	(18,009.92)
Total Equity	10,009,539.45
TOTAL LIABILITIES & EQUITY	10,476,686.69

FC7

	Jul 21	Budget	% of Budget
Income			
Court Fee Revenues			
320 · Fines, Fees and Court Costs			
320.01 · Bond Deposits	7,490.00	4,208.00	178.0%
320.03 · Fingerprints	10.00	8.00	125.0%
320.05 · Technology Fee	0.00	250.00	0.0%
Total 320 · Fines, Fees and Court Costs	7,500.00	4,466.00	167.9%
389 · Accident Reports	20.00	21.00	95.2%
Total Court Fee Revenues	7,520.00	4,487.00	167.6%
Gaming Income-Table Games			
376.00 · Gaming Income-Table Games (Restricted-Infrastr./Cap Impr.)			
Table Game-RacetrackCharlestown	0.00	8,846.00	0.0%
Table Games Greenbrier	0.00	29.00	0.0%
376.00 · Gaming Income-Table Games (Restricted-Infrastr./Cap Impr.) - Other	0.00	1,017.00	0.0%
Total 376.00 · Gaming Income-Table Games (Restricted-Infrastr./Cap Impr.)	0.00	9,892.00	0.0%
Total Gaming Income-Table Games	0.00	9,892.00	0.0%
Grant Revenue			
365 · Federal Gov. Grant Revenue	0.00	42.00	0.0%
366 · State Gov. Grant Revenue	0.00	417.00	0.0%
Total Grant Revenue	0.00	459.00	0.0%
Hotel Occupancy Tax Revenue			
308 · Hotel Occupancy Tax (Deposit to Hotel/Motel)	0.00	8,333.00	0.0%
Total Hotel Occupancy Tax Revenue	0.00	8,333.00	0.0%
License & Permit Revenue			
325 · Business Licenses	9,034.75	2,083.00	433.7%
326 · Building Permits (Bldg Permits/Planning Comm.)	705.00	625.00	112.8%
Total License & Permit Revenue	9,739.75	2,708.00	359.7%
Other Revenues			
368 · Contrib. from other Entities			
Donations-Police Equipment Fund	0.00	167.00	0.0%
368 · Contrib. from other Entities - Other	0.00	0.00	0.0%
Total 368 · Contrib. from other Entities	0.00	167.00	0.0%
380 · Checking Interest			
380.01 · General Fund Interest	0.00	5,000.00	0.0%
380.02 · Restricted Fund Interest	0.00	167.00	0.0%
380.03 · Other Interest	0.00	167.00	0.0%
Total 380 · Checking Interest	0.00	5,334.00	0.0%
381 · Reimbursements			
381.1 · Gas Tax Reimbursements	0.00	208.00	0.0%
Total 381 · Reimbursements	0.00	208.00	0.0%
382 · Refunds & Rebates			
382.02 · Purchase Card Refund/Rebate	0.00	0.00	0.0%
Total 382 · Refunds & Rebates	0.00	0.00	0.0%
399 · Miscellaneous Income			
399.04 · NSF CK Svc Charge	0.00	12.00	0.0%
399.05 · Refunds & Reimbursements	1,201.17		
399.10 · Fed. Marshall P/R Reimb-USMS	0.00	125.00	0.0%
399.16 · Unclaimed Cash	0.10		
399.20 · Other Misc. Revenues	1.21		
399.21 · Banner Hanging Fee (Book as revenue as of 7/1/07)	100.00	42.00	238.1%
Total 399 · Miscellaneous Income	1,302.48	179.00	727.6%
Total Other Revenues	1,302.48	5,888.00	22.1%

FC8

	Jul 21	Budget	% of Budget
Other Tax Revenues			
303 · Gas & Oil Severance (annual fee)	0.00	0.00	0.0%
304 · Utility Tax			
304.01 · Town Utility Tax-Utility Co.	0.00	2,092.00	0.0%
304.02 · Town Utility Tax-Water/Sewer	1,875.48	2,008.00	93.4%
Total 304 · Utility Tax	1,875.48	4,100.00	45.7%
305 · Business & Occupation Tax (accrued quarterly)	18,258.14	4,333.00	421.4%
306 · Wine/Liquor/Private Club Tax (accrued quarterly)	0.00	0.00	0.0%
307 · Animal Control Tax	0.00	25.00	0.0%
314 · Muni Sales & Use Tax (Municipal Sales and Use Tax)	0.00	0.00	0.0%
328 · Franchise Fee/Pole Tax (franchise tax/ utility poles)	0.00	833.00	0.0%
330 · IRP Truck Fees	0.00	667.00	0.0%
Total Other Tax Revenues	20,133.62	9,958.00	202.2%
Parking Fee Revenue			
321 · Parking Tickets/includes boots (includes boots 1/1/16) (Boot fee=\$100 (have ...	1,025.00	1,125.00	91.1%
342 · Parking Meter Revenues			
342.1 · Parking Meter Income	7,467.73	3,750.00	199.1%
342.3 · Parking Meter-Passport	2,051.83	2,083.00	98.5%
Total 342 · Parking Meter Revenues	9,519.56	5,833.00	163.2%
343 · Parking Permit Revenue	410.00	1,042.00	39.3%
Total Parking Fee Revenue	10,954.56	8,000.00	136.9%
Planning Commission Revenue (Planning & Zoning)			
353 · BOA Fee (Book Fee here-no A/P)	0.00	17.00	0.0%
Total Planning Commission Revenue (Planning & Zoning)	0.00	17.00	0.0%
Property Tax Revenue			
Property Taxes-County Sheriff			
301.01 · Property Taxes	0.00	26,750.00	0.0%
Total Property Taxes-County Sheriff	0.00	26,750.00	0.0%
Property Taxes-State Utilities			
301.04 · Tax on Utilities (State)	0.00	1,833.00	0.0%
Total Property Taxes-State Utilities	0.00	1,833.00	0.0%
Total Property Tax Revenue	0.00	28,583.00	0.0%
Refuse Collections Revenue			
350 · Refuse Collection			
350.1 · Refuse Revenue-All	13,307.12	13,250.00	100.4%
350.2 · Recycling Revenue-All	2,463.11	2,583.00	95.4%
Total 350 · Refuse Collection	15,770.23	15,833.00	99.6%
350.50 · Special Recycling Revenue			
350.05 · Refuse Coll.- Special Pickup	0.00	125.00	0.0%
350.50 · Special Recycling Revenue - Other	0.00	0.00	0.0%
Total 350.50 · Special Recycling Revenue	0.00	125.00	0.0%
Total Refuse Collections Revenue	15,770.23	15,958.00	98.8%
Rents Revenue			
345.00 · Rent-Water & Sewer Depts.	0.00	3,600.00	0.0%
345.01 · Rent-Shepherdstown Library (\$1/yr-due July 15th)	0.00	1.00	0.0%
345.02 · Rent-Shep. Railroad Station (\$1/yr-due June 29th)	0.00	0.00	0.0%
345.04 · Rumsey Park Rent (Restr.-Parks) ()	0.00	25.00	0.0%
Total Rents Revenue	0.00	3,626.00	0.0%
Video Lottery Proceeds Revenue			
397.01 · Video Lottery-Net terminal			
397.001 · Racetrack Video Lottery	0.00	12,750.00	0.0%
Total 397.01 · Video Lottery-Net terminal	0.00	12,750.00	0.0%

FC 9

	Jul 21	Budget	% of Budget
397.02 · New Limited VL Terminals (Jeff Cty VL terminal revenue)	0.00	542.00	0.0%
397.05 · VL Garbage Truck Repay	0.00	3,300.00	0.0%
Total Video Lottery Proceeds Revenue	0.00	16,592.00	0.0%
Total Income	65,420.64	114,501.00	57.1%
Gross Profit	65,420.64	114,501.00	57.1%
Expense			
City Hall-Employee Salary/Fring			
Employee Payroll & ER Taxes			
440.03 · City Hall Gross Payroll			
440.030 · City Hall Payroll-General	4,895.16	5,750.00	85.1%
Total 440.03 · City Hall Gross Payroll	4,895.16	5,750.00	85.1%
440.04 · City Hall ER FICA	404.94	542.00	74.7%
440.05 · City Hall ER Hlth/Life			
City Hall PEIA ER Health/Life			
City Hall Current OPEB/RHBT	168.20	250.00	67.3%
City Hall ER Health/Life	969.67	850.00	114.1%
City Hall PEIA ER Health/Life - Other	0.00	0.00	0.0%
Total City Hall PEIA ER Health/Life	1,137.87	1,100.00	103.4%
440.05 · City Hall ER Hlth/Life - Other	0.00	0.00	0.0%
Total 440.05 · City Hall ER Hlth/Life	1,137.87	1,100.00	103.4%
440.06 · City Hall ER Annuity Contrib.	454.60	583.00	78.0%
440.07 · City Hall ER Workers Comp	0.00	125.00	0.0%
440.08 · City Hall Personnel Training	0.00	0.00	0.0%
440.17 · City Hall Direct Deposit fees	14.00	16.00	87.5%
Total Employee Payroll & ER Taxes	6,906.57	8,116.00	85.1%
Total City Hall-Employee Salary/Fring	6,906.57	8,116.00	85.1%
City Hall Accounting/Audit			
440.21 · City Hall Accounting Services	0.00	0.00	0.0%
440.24 · City Hall Annual Audit	0.00	0.00	0.0%
Total City Hall Accounting/Audit	0.00	0.00	0.0%
City Hall Bldg/Equip Expenses			
440.16 · Town Hall Bldg Repair/Maint	0.00	167.00	0.0%
440.33 · City Hall Rent			
Storage Unit at Sewer Plant	80.00	80.00	100.0%
Total 440.33 · City Hall Rent	80.00	80.00	100.0%
440.57 · City Hall Equip Repairs/Maint (Includes copier & software contracts)	0.00	167.00	0.0%
440.59 · City Hall Equipment Purchase	0.00	1,250.00	0.0%
Total City Hall Bldg/Equip Expenses	80.00	1,664.00	4.8%
City Hall Contingency Expenses (Up to 10% of budget allowed)			
699 · Contingency Expenses (Can be 10% of total budget)	0.00	0.00	0.0%
Total City Hall Contingency Expenses (Up to 10% of budget allowed)	0.00	0.00	0.0%
City Hall Grant Expenses			
440.70 · Grant Expenses	0.00	583.00	0.0%
Total City Hall Grant Expenses	0.00	583.00	0.0%
City Hall Insurance			
440.26 · City Hall Insurance Bonds	0.00	17.00	0.0%
440.31 · City Hall Commercial Insurance	0.00	1,833.00	0.0%
Total City Hall Insurance	0.00	1,850.00	0.0%

FC10

	Jul 21	Budget	% of Budget
City Hall Legal Fees			
440.30 · Legal Services			
440.301 · Legal Fees-Gen. Representation	0.00	833.00	0.0%
440.302 · Legal Fees-Spec. Representation	0.00	167.00	0.0%
Total 440.30 · Legal Services	0.00	1,000.00	0.0%
Total City Hall Legal Fees	0.00	1,000.00	0.0%
City Hall Other Expenses			
440.01 · City Hall-Council Training	0.00	17.00	0.0%
440.10 · City Hall Advertising	0.00	8.00	0.0%
440.12 · City Hall Printing	0.00	8.00	0.0%
440.18 · Postage	(87.72)	42.00	(208.9)%
440.19 · Postage Machine Rental	0.00	0.00	0.0%
440.22 · City Hall Dues/Memberships	90.00	83.00	108.4%
440.29 · City Hall Contracted Services			
IT Services	0.00	667.00	0.0%
Landscaping Svc (1/2)	0.00	58.00	0.0%
Other Contracted Services	0.00	167.00	0.0%
Shredding Svc (1/2)	0.00	33.00	0.0%
Town Hall Bldg Cleaning (1/2)	0.00	110.00	0.0%
Window Cleaning (1/2)	0.00	192.00	0.0%
440.29 · City Hall Contracted Services - Other	0.00	0.00	0.0%
Total 440.29 · City Hall Contracted Services	0.00	1,227.00	0.0%
440.32 · City Hall Bank Charges	0.00	25.00	0.0%
440.35 · Credit Card Fees			
Credit Card-all Funds	0.00	542.00	0.0%
Credit Card-All Funds-billing	0.00	0.00	0.0%
440.35 · Credit Card Fees - Other	0.00	0.00	0.0%
Total 440.35 · Credit Card Fees	0.00	542.00	0.0%
440.41 · City Hall Supplies & Materials	0.00	417.00	0.0%
Total City Hall Other Expenses	2.28	2,369.00	0.1%
City Hall Utilities			
440.15 · City Hall Electric	262.85	250.00	105.1%
440.27 · City Hall Communications	0.00	583.00	0.0%
440.28 · City Hall Water/Sewer/Trash	0.00	254.00	0.0%
Total City Hall Utilities	262.85	1,087.00	24.2%
Regional Council Dues			
435.00 · Regional Development Authority	641.58	900.00	71.3%
Total Regional Council Dues	641.58	900.00	71.3%
City Hall Video Lottery Expense			
440.60 · Video Lottery Funds Expenses (Use Video Lottery Funds)			
Donation-Shep. Fire Department	5,855.02	10,000.00	58.6%
Library Restoration and Repair	0.00	1,667.00	0.0%
Unallocated-Video Lottery Exp	0.00	33.00	0.0%
Total 440.60 · Video Lottery Funds Expenses (Use Video Lottery Funds)	5,855.02	11,700.00	50.0%
Total City Hall Video Lottery Expense	5,855.02	11,700.00	50.0%
General Fund Donations			
440.52 · City Hall General Donations	0.00	25.00	0.0%
440.54 · Shep. Public Library Donations	0.00	900.00	0.0%
Total General Fund Donations	0.00	925.00	0.0%
General Gov-Capital Projects-GF			
Gen Gov-Bldgs/Impr-GF(#975.457)	0.00	0.00	0.0%

FC 11

	Jul 21	Budget	% of Budget
Gen Gov-Equip-GF-(#975.459) (General Government) Public Works Vehicles/Equip-GF (all cash available)	0.00	20,000.00	0.0%
Total Gen Gov-Equip-GF-(#975.459) (General Government)	0.00	20,000.00	0.0%
Total General Gov-Capital Projects-GF	0.00	20,000.00	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%
Parks Equipment & Supplies 900.41 · Parks Materials & Supplies (Pay from Hotel/Motel) 900.58 · Parks Equipment (Pay from Hotel/Motel)	0.00 0.00	417.00 1,667.00	0.0% 0.0%
Total Parks Equipment & Supplies	0.00	2,084.00	0.0%
Parks Maintenance 900.15 · Parks Maintenance (Pay from Hotel/Motel) 900.31 · Parks Commercial Insurance	0.00 30.00	417.00 67.00	0.0% 44.8%
Total Parks Maintenance	30.00	484.00	6.2%
Parks Salaries & Fringe 900.03 · Parks Gross Payroll (Pay from Hotel/Motel) 900.04 · Parks ER FICA (Pay from Hotel/Motel) 900.05 · Parks ER Health/Life Parks PEIA ER Health/Life Parks Current OPEB/RHBT Parks Health/Life	505.28 38.37 4.64 25.74	833.00 83.00 25.00 83.00	60.7% 46.2% 18.6% 31.0%
Total Parks PEIA ER Health/Life	30.38	108.00	28.1%
Total 900.05 · Parks ER Health/Life	30.38	108.00	28.1%
900.06 · Parks ER Annuity Contrib. (Pay from Hotel/Motel) 900.07 · Parks ER Workers Comp (Pay from Hotel/Motel)	1.60 0.00	17.00 17.00	9.4% 0.0%
Total Parks Salaries & Fringe	575.63	1,058.00	54.4%
Parks Utilities 900.18 · Parks Electric	0.00	13.00	0.0%
Total Parks Utilities	0.00	13.00	0.0%
Parks Vehicle Expenses 900.43 · Parks Gas/Fuel (Pay from Hotel/Motel)	0.00	417.00	0.0%
Total Parks Vehicle Expenses	0.00	417.00	0.0%
Planning Commission Expenses (Planning & Zoning) 440.800 · Planning Comm. PT Wages 440.801 · Zoning Office FT Wages/Salary 440.804 · Zoning Officer ER FICA 440.805 · Zoning Office ER Hlth/Life Zoning Officer PEIA Health/Life Zoning Office Current OPEB/RHBT Zoning Office Health/Life	0.00 5,368.16 428.13 116.00 885.00	0.00 5,333.00 421.00 167.00 833.00	0.0% 100.7% 101.7% 69.5% 106.2%
Total Zoning Officer PEIA Health/Life	1,001.00	1,000.00	100.1%
Total 440.805 · Zoning Office ER Hlth/Life	1,001.00	1,000.00	100.1%
440.806 · Zoning Officer ER Annuity 440.807 · Zoning Officer ER Workers Comp 440.808 · Zoning Officer Training 440.815 · Plan Comm Direct Deposit Fees 440.817 · Legal Services	288.00 0.00 0.00 3.50 0.00	333.00 167.00 21.00 4.00 500.00	86.5% 0.0% 0.0% 87.5% 0.0%

FC 12

	Jul 21	Budget	% of Budget
440.819 · Contractual Services	0.00	0.00	0.0%
440.822 · Advertising	0.00	21.00	0.0%
440.823 · Postage	0.00	8.00	0.0%
440.824 · Publications/Memberships	0.00	8.00	0.0%
440.827 · Communications Expenses	0.00	208.00	0.0%
440.828 · BOA Advertising (BOA Advertising Fees)	0.00	8.00	0.0%
440.830 · Planning Comission Projects	0.00	0.00	0.0%
Total Planning Commission Expenses (Planning & Zoning)	7,088.79	8,032.00	88.3%
Police Contractual Svc			
700.301 · Police Court Attorney	0.00	542.00	0.0%
700.302 · Police Court Judge	200.00	185.00	108.1%
700.303 · Police Legal Fees	0.00	1,250.00	0.0%
700.304 · Magistrate Services	0.00	160.00	0.0%
700.305 · Miscellaneous Contractual	0.00	33.00	0.0%
700.307 · Landscaping Svc (1/2)	0.00	58.00	0.0%
700.308 · Shredding Svc (1/2)	0.00	33.00	0.0%
700.309 · Window Cleaning (1/2)	0.00	192.00	0.0%
700.311 · Police Dept. IT Services	0.00	667.00	0.0%
700.312 · Police Dept. Bldg Cleaning(1/2)	0.00	110.00	0.0%
700.317 · Message 911 Service	0.00	29.00	0.0%
Total Police Contractual Svc	200.00	3,259.00	6.1%
Police Dept. Grant Expenses			
700.70 · Police Dept. Grant Expenses			
DUI (DUI GRANT EXPENSE)	0.00	83.00	0.0%
Police Seat Belt Grant	0.00	33.00	0.0%
Speed Grant	0.00	33.00	0.0%
Total 700.70 · Police Dept. Grant Expenses	0.00	149.00	0.0%
Total Police Dept. Grant Expenses	0.00	149.00	0.0%
Police Equip. Purchase & Repair			
700.16 · Police Equipment/Furn. Purchase (Also use Coal Severance \$5000)	75.00	1,250.00	6.0%
700.17 · Police Equipment Repair/Maint.	0.00	417.00	0.0%
700.24 · Police Computer Maintenance	140.94	583.00	24.2%
700.45 · Police UNIFORMS	0.00	250.00	0.0%
700.49 · Radar Unit Maintenance	0.00	0.00	0.0%
Total Police Equip. Purchase & Repair	215.94	2,500.00	8.6%
Police Other Expenses			
700.19 · Police Postage Expense	0.00	167.00	0.0%
700.22 · Police Dues	0.00	33.00	0.0%
700.31 · Police Commercial Insurance	0.00	7,500.00	0.0%
700.32 · Police Ins./Legal Settlements	0.00	417.00	0.0%
700.38 · Police DR/CR System Fees	0.00	250.00	0.0%
700.41 · Police Supplies and Materials	0.00	833.00	0.0%
700.42 · Police Advertising (Legal advertising)	0.00	42.00	0.0%
700.46 · Police Misc. Expenses	0.00	17.00	0.0%
Total Police Other Expenses	0.00	9,259.00	0.0%
Police Remittance Fees			
700.36 · Police WV Treasurers Remittance	0.00	500.00	0.0%
700.37 · Police Teen Court Fees	510.00	83.00	614.5%
Total Police Remittance Fees	510.00	583.00	87.5%

FC13

	Jul 21	Budget	% of Budget
Police Salaries & Fringe			
700.03 · Police Gross Payroll			
700.031 · Police Full Time Pay	22,469.24	24,568.00	91.5%
700.032 · Police Overtime Pay	3,809.46	4,167.00	91.4%
700.033 · Police Part Time Officer Pay	1,568.36	1,667.00	94.1%
700.034 · Police PT Park Enforce. Pay	675.00	1,875.00	36.0%
700.035 · Police Federal Marshall OT (Not a grant-reimb. program)	0.00	125.00	0.0%
700.038 · Police Meter Maintenance (Other Dept. Personnel)	0.00	167.00	0.0%
700.040 · Police -Public Works Labor	0.00		
700.03 · Police Gross Payroll - Other	0.00	0.00	0.0%
Total 700.03 · Police Gross Payroll	28,522.06	32,569.00	87.6%
700.04 · Police ER FICA	2,265.94	1,667.00	135.9%
700.05 · Police ER Health/Life			
Police PEIA ER Health/Life			
Police Current OPEB/RHBT	580.00	1,237.00	46.9%
Police Health/Life	3,460.30	4,417.00	78.3%
Total Police PEIA ER Health/Life	4,040.30	5,654.00	71.5%
Total 700.05 · Police ER Health/Life	4,040.30	5,654.00	71.5%
700.06 · Police ER Annuity Contrib.	1,412.75	2,500.00	56.5%
700.07 · Police ER Workers Comp	0.00	833.00	0.0%
700.08 · Police Test/Training/Physicals	0.00	333.00	0.0%
700.30 · Police Direct Deposit Fees	22.75	42.00	54.2%
Total Police Salaries & Fringe	36,263.80	43,598.00	83.2%
Police Utilities & Rent			
700.14 · Police Communications (Phone/Internet/Radio)	0.00	1,000.00	0.0%
700.15 · Police Building Maintenance	0.00	417.00	0.0%
700.23 · Police Electric	262.85	267.00	98.4%
700.28 · Police Water/Sewer/Trash	0.00	254.00	0.0%
Total Police Utilities & Rent	262.85	1,938.00	13.6%
Police Vehicle Expenses			
700.18 · Police Vehicle Repair	0.00	1,167.00	0.0%
700.43 · Police Gas/Fuel	0.00	250.00	0.0%
Total Police Vehicle Expenses	0.00	1,417.00	0.0%
Public Safety-Cap Projects-VL			
Publ Safety-Equip-VL(#976.459)	0.00	51,450.00	0.0%
Total Public Safety-Cap Projects-VL	0.00	51,450.00	0.0%
Public Works Expenses (shared by Town/Water/Sewer)			
440.62 · Public Works Equip./Impr. Exp (Under \$5000)	0.00	208.00	0.0%
Total Public Works Expenses (shared by Town/Water/Sewer)	0.00	208.00	0.0%
Sanitation Dumping Fees			
800.30 · Sanitation Contractual			
800.301 · Landfill Fees			
WM / LCS Services-Landfill	0.00	2,000.00	0.0%
800.301 · Landfill Fees - Other	0.00	1,833.00	0.0%
Total 800.301 · Landfill Fees	0.00	3,833.00	0.0%
800.306 · Recycling Fee (JCSW & AVW)	0.00	917.00	0.0%
800.30 · Sanitation Contractual - Other	0.00	333.00	0.0%
Total 800.30 · Sanitation Contractual	0.00	5,083.00	0.0%
Total Sanitation Dumping Fees	0.00	5,083.00	0.0%
Sanitation Equip Repair & Maint			
800.15 · Sanitation Equip. Repair/Maint.	0.00	33.00	0.0%
800.16 · Sanitation Safety Equip/Expense	0.00	33.00	0.0%
Total Sanitation Equip Repair & Maint	0.00	66.00	0.0%

FC14

	Jul 21	Budget	% of Budget
Sanitation Other Expenses			
800.18 · Sanitation CDL License	0.00	33.00	0.0%
800.21 · Sanitation Uniforms	0.00	75.00	0.0%
800.31 · Sanitation Commercial Insurance (Garbage truck insurance)	0.00	750.00	0.0%
800.41 · Sanitation Supplies & Materials	0.00	292.00	0.0%
800.42 · Sanitation Advertising	0.00	8.00	0.0%
800.44 · Sanitation Billing Postage	233.33	250.00	93.3%
800.47 · Sanitation Billing Software	0.00	83.00	0.0%
800.48 · Sanitation IT Expenses	0.00	833.00	0.0%
800.49 · Garbage Truck Repay (\$ to repay VL for Garbage Truck)	0.00	3,300.00	0.0%
800.50 · Sanitation Message 911 (Message 911)	0.00	29.00	0.0%
800.59 · Sanitation Equipment Purchase	0.00	208.00	0.0%
Total Sanitation Other Expenses	233.33	5,861.00	4.0%
Sanitation Salaries & Fringe			
800.03 · Sanitation Gross Payroll	3,568.29	5,333.00	66.9%
800.04 · Sanitation ER FICA	300.78	421.00	71.4%
800.05 · Sanitation ER Health/Life			
Sanitation PEIA ER Hlth/Life			
Sanitation Current OPEB/RHBT	322.48	750.00	43.0%
Sanitation ER Health/Life	2,508.71	2,667.00	94.1%
Total Sanitation PEIA ER Hlth/Life	2,831.19	3,417.00	82.9%
Total 800.05 · Sanitation ER Health/Life	2,831.19	3,417.00	82.9%
800.06 · Sanitation ER Annuity Contrib.	405.28	333.00	121.7%
800.07 · Sanitation ER Workers Comp	0.00	125.00	0.0%
Total Sanitation Salaries & Fringe	7,105.54	9,629.00	73.8%
Sanitation Vehicle Expenses			
800.17 · Sanitation Vehicle Repair/Exp	0.00	417.00	0.0%
800.43 · Sanitation Gas/Fuel	0.00	833.00	0.0%
Total Sanitation Vehicle Expenses	0.00	1,250.00	0.0%
Streets Cap Projects-VL			
Street-Other Impr-VL (#977.458)			
Infrastructure (Curbing/Sidewalks/Paving)			
Sidewalk/Street/Curbing Proj.	0.00	0.00	0.0%
Total Infrastructure (Curbing/Sidewalks/Paving)	0.00	0.00	0.0%
Total Street-Other Impr-VL (#977.458)	0.00	0.00	0.0%
Total Streets Cap Projects-VL	0.00	0.00	0.0%
Streets Maintenance & Equipment			
750.15-Streets R&M			
Streets R&M-Snow Removal	0.00	0.00	0.0%
Streets R&M -General	0.00	0.00	0.0%
750.15-Streets R&M - Other	0.00	167.00	0.0%
Total 750.15-Streets R&M	0.00	167.00	0.0%
750.16 · Streets Equipment Repair	0.00	83.00	0.0%
750.17 · Streets Safety Equip/Expense	0.00	67.00	0.0%
750.19 · Streets Contractual-Mowing	0.00	0.00	0.0%
750.20 · Street Markings (Street Markings)	0.00	167.00	0.0%
750.21 · Streets Signs & Signals	0.00	83.00	0.0%
Total Streets Maintenance & Equipment	0.00	567.00	0.0%
Streets Other Expenses			
750.30 · Streets Uniforms	0.00	167.00	0.0%
750.31 · Streets Commercial Insurance	0.00	1,250.00	0.0%
750.41 · Streets Supplies & Materials	0.00	417.00	0.0%
750.45 · Streets Advertising	0.00	125.00	0.0%
Total Streets Other Expenses	0.00	1,959.00	0.0%

FC 15

	Jul 21	Budget	% of Budget
Streets Salaries & Fringe			
750.03 · Streets Gross FT Payroll	5,645.55	5,250.00	107.5%
750.04 · Streets ER FICA	435.18	667.00	65.2%
750.05 · Streets ER Health/Life			
Streets PEIA ER Health/Life			
Streets Current OPEB/RHBT	100.92	192.00	52.6%
Streets Health/Life	699.29	708.00	98.8%
Total Streets PEIA ER Health/Life	800.21	900.00	88.9%
Total 750.05 · Streets ER Health/Life	800.21	900.00	88.9%
750.06 · Streets ER Annuity Contrib.	103.60	292.00	35.5%
750.07 · Streets ER Workers Comp	0.00	133.00	0.0%
750.08 · Streets Personnel Training	0.00	21.00	0.0%
Total Streets Salaries & Fringe	6,984.54	7,263.00	96.2%
Streets Tree Maintenance			
750.14 · Streets Tree Maintenance	0.00	2,333.00	0.0%
Total Streets Tree Maintenance	0.00	2,333.00	0.0%
Streets Utilities			
750.12 · Streets Communications (Phone/Internet/Radio)	0.00	63.00	0.0%
750.18 · Streets Electric			
Electric-Street Lights	0.00	2,000.00	0.0%
Total 750.18 · Streets Electric	0.00	2,000.00	0.0%
Total Streets Utilities	0.00	2,063.00	0.0%
Streets Vehicle Expenses			
750.42 · Streets Vehicle Repair	0.00	208.00	0.0%
750.43 · Streets Gas/Fuel	0.00	333.00	0.0%
Total Streets Vehicle Expenses	0.00	541.00	0.0%
Tobacco Warehouse Expense (Include with Town Hall)			
903.01 · Tobacco Warehouse Repairs/Maint	0.00	42.00	0.0%
903.05 · Tobacco Warehouse Electric	12.08	17.00	71.1%
903.31 · Tobacco Warehouse Flood ins	0.00	500.00	0.0%
Total Tobacco Warehouse Expense (Include with Town Hall)	12.08	559.00	2.2%
Town Elections			
438.00 · Elections			
438.02 · Election Supplies & Expense	0.00	0.00	0.0%
Total 438.00 · Elections	0.00	0.00	0.0%
Total Town Elections	0.00	0.00	0.0%
Town Government Salaries/Fringe			
General Government			
409 · Mayors Office			
409.01 · Mayors Salary	0.00	0.00	0.0%
409.04 · Mayor ER FICA	0.00	0.00	0.0%
409.07 · Mayor Workers Comp	0.00	0.00	0.0%
Total 409 · Mayors Office	0.00	0.00	0.0%
410 · City Council			
410.01 · Council Salary	0.00	0.00	0.0%
410.04 · Council ER FICA	0.00	0.00	0.0%
410.07 · Council Workers Comp	0.00	0.00	0.0%
410.17 · Council Direct Deposit Fees	0.00	0.00	0.0%
Total 410 · City Council	0.00	0.00	0.0%

FCIC

	<u>Jul 21</u>	<u>Budget</u>	<u>% of Budget</u>
411 · Recorders Office			
411.01 · Recorder Salary	0.00	0.00	0.0%
411.04 · Recorder ER FICA	0.00	0.00	0.0%
411.07 · Recorder Workers Comp	0.00	0.00	0.0%
411.17 · Recorder Direct Deposit Fees	0.00	0.00	0.0%
Total 411 · Recorders Office	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>
Total General Government	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>
Total Town Government Salaries/Fringe	0.00	0.00	0.0%
Visitors Center Expenses			
901.01 · Visitors Center Tax % Paid Out (Pay from Hotel/Motel)	10,199.76	5,833.00	174.9%
Total Visitors Center Expenses	<u>10,199.76</u>	<u>5,833.00</u>	<u>174.9%</u>
Total Expense	<u>83,430.56</u>	<u>219,650.00</u>	<u>38.0%</u>
Net Income	<u>(18,009.92)</u>	<u>(105,149.00)</u>	<u>17.1%</u>

FC17

General Fund
 Budget vs. Actual-Summarized
 July 2021

	Jul 21	Budget	\$ Over Bu...	% of Bud...
Income				
Court Fee Revenues	7,520.00	4,487.00	3,033.00	167.6%
Gaming Income-Table Games	0.00	9,892.00	(9,892.00)	0.0%
Grant Revenue	0.00	459.00	(459.00)	0.0%
Hotel Occupancy Tax Revenue	0.00	8,333.00	(8,333.00)	0.0%
License & Permit Revenue	9,739.75	2,708.00	7,031.75	359.7%
Other Revenues	1,302.48	5,888.00	(4,585.52)	22.1%
Other Tax Revenues	20,133.62	9,958.00	10,175.62	202.2%
Parking Fee Revenue	10,954.56	8,000.00	2,954.56	136.9%
Planning Commission Revenue (Planning & Zoning)	0.00	17.00	(17.00)	0.0%
Property Tax Revenue	0.00	28,583.00	(28,583.00)	0.0%
Refuse Collections Revenue	15,770.23	15,958.00	(187.77)	98.8%
Rents Revenue	0.00	3,626.00	(3,626.00)	0.0%
Video Lottery Proceeds Revenue	0.00	16,592.00	(16,592.00)	0.0%
Total Income	65,420.64	114,501.00	(49,080.36)	57.1%
Gross Profit	65,420.64	114,501.00	(49,080.36)	57.1%
Expense				
City Hall-Employee Salary/Fring	6,906.57	8,116.00	(1,209.43)	85.1%
City Hall Accounting/Audit	0.00	0.00	0.00	0.0%
City Hall Bldg/Equip Expenses	80.00	1,664.00	(1,584.00)	4.8%
City Hall Contingency Expenses (Up to 10% of budget a...	0.00	0.00	0.00	0.0%
City Hall Grant Expenses	0.00	583.00	(583.00)	0.0%
City Hall Insurance	0.00	1,850.00	(1,850.00)	0.0%
City Hall Legal Fees	0.00	1,000.00	(1,000.00)	0.0%
City Hall Other Expenses	2.28	2,369.00	(2,366.72)	0.1%
City Hall Utilities	262.85	1,087.00	(824.15)	24.2%
Regional Council Dues	641.58	900.00	(258.42)	71.3%
City Hall Video Lottery Expense	5,855.02	11,700.00	(5,844.98)	50.0%
General Fund Donations	0.00	925.00	(925.00)	0.0%
General Gov-Capital Projects-GF	0.00	20,000.00	(20,000.00)	0.0%
Hlth/Sanit-Capital Project-GF	0.00	0.00	0.00	0.0%
Parks Equipment & Supplies	0.00	2,084.00	(2,084.00)	0.0%
Parks Maintenance	30.00	484.00	(454.00)	6.2%

FC18

General Fund
 Budget vs. Actual-Summarized
 July 2021

	Jul 21	Budget	\$ Over Bu...	% of Bud...
Parks Salaries & Fringe	575.63	1,058.00	(482.37)	54.4%
Parks Utilities	0.00	13.00	(13.00)	0.0%
Parks Vehicle Expenses	0.00	417.00	(417.00)	0.0%
Planning Commission Expenses (Planning & Zoning)	7,088.79	8,032.00	(943.21)	88.3%
Police Contractual Svc	200.00	3,259.00	(3,059.00)	6.1%
Police Dept. Grant Expenses	0.00	149.00	(149.00)	0.0%
Police Equip. Purchase & Repair	215.94	2,500.00	(2,284.06)	8.6%
Police Other Expenses	0.00	9,259.00	(9,259.00)	0.0%
Police Remittance Fees	510.00	583.00	(73.00)	87.5%
Police Salaries & Fringe	36,263.80	43,598.00	(7,334.20)	83.2%
Police Utilities & Rent	262.85	1,938.00	(1,675.15)	13.6%
Police Vehicle Expenses	0.00	1,417.00	(1,417.00)	0.0%
Public Safety-Cap Projects-VL	0.00	51,450.00	(51,450.00)	0.0%
Public Works Expenses (shared by Town/Water/Sewer)	0.00	208.00	(208.00)	0.0%
Sanitation Dumping Fees	0.00	5,083.00	(5,083.00)	0.0%
Sanitation Equip Repair & Maint	0.00	66.00	(66.00)	0.0%
Sanitation Other Expenses	233.33	5,861.00	(5,627.67)	4.0%
Sanitation Salaries & Fringe	7,105.54	9,629.00	(2,523.46)	73.8%
Sanitation Vehicle Expenses	0.00	1,250.00	(1,250.00)	0.0%
Streets Cap Projects-VL	0.00	0.00	0.00	0.0%
Streets Maintenance & Equipment	0.00	567.00	(567.00)	0.0%
Streets Other Expenses	0.00	1,959.00	(1,959.00)	0.0%
Streets Salaries & Fringe	6,984.54	7,263.00	(278.46)	96.2%
Streets Tree Maintenance	0.00	2,333.00	(2,333.00)	0.0%
Streets Utilities	0.00	2,063.00	(2,063.00)	0.0%
Streets Vehicle Expenses	0.00	541.00	(541.00)	0.0%
Tobacco Warehouse Expense (Include with Town Hall)	12.08	559.00	(546.92)	2.2%
Town Elections	0.00	0.00	0.00	0.0%
Town Government Salaries/Fringe	0.00	0.00	0.00	0.0%
Visitors Center Expenses	10,199.76	5,833.00	4,366.76	174.9%
Total Expense	83,430.56	219,650.00	(136,219.44)	38.0%
Net Income	(18,009.92)	(105,149.00)	87,139.08	17.1%

FC19

General Fund
VL Reserved Funds
As of July 31, 2021

Type	Date	Num	Name	Memo	Split	Amount	Balance	
RESERVED FUNDS BANKING							3,725,027.46	
101.020 · Video Lottery NT (JSB)							3,143,900.64	
VL NT-Operating Cash							2,179,650.15	
Deposit	07/02/2021			Deposit	109.01 · Acc...	7,763.87	2,187,414.02	
Deposit	07/12/2021			Deposit	109.01 · Acc...	3,839.36	2,191,253.38	
General Journal	07/26/2021			For Sidewalks	VL NT-Side...	(40,000.00)	2,151,253.38	
Total VL NT-Operating Cash							(28,396.77)	2,151,253.38
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-Sidewalks (For Sidewalks)							0.00	
General Journal	07/26/2021			For Sidewalks	VL NT-Oper...	40,000.00	40,000.00	
Total VL NT-Sidewalks (For Sidewalks)							40,000.00	40,000.00
VL NT Cap-Infrastructure-ALL (Budgeted Table Games Revenue)								835,967.90
Total 101.020 · Video Lottery NT (JSB)							11,603.23	3,155,503.87
101.021 · Video Lottery LVL- Operating							27,861.40	
VL LVL-Operating Cash							27,861.40	
Deposit	07/20/2021			Deposit	109.01 · Acc...	625.75	28,487.15	
Total VL LVL-Operating Cash							625.75	28,487.15
Total 101.021 · Video Lottery LVL- Operating							625.75	28,487.15
101.022 · Video Lottery-Table Games (Restricted-Infrastr./Cap Impr.)							438,265.42	
VL-Table Games-All (Restricted Funds)							438,265.42	
Deposit	07/16/2021			Deposit	109.01 · Acc...	22.70	438,288.12	
Deposit	07/16/2021			Deposit	109.01 · Acc...	7,450.46	445,738.58	
Total VL-Table Games-All (Restricted Funds)							7,473.16	445,738.58
Total 101.022 · Video Lottery-Table Games (Restricted-Infrastr./Cap Impr.)							7,473.16	445,738.58
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							19,702.14	3,744,729.60
TOTAL							19,702.14	3,744,729.60

FC20

Corporation of Shepherdstown-Coal Severance Fund
Balance Sheet
As of July 31, 2021

08/16/21

	<u>Jul 31, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
101 · Coal Severance Checking	<u>11,149.49</u>
Total Checking/Savings	<u>11,149.49</u>
Total Current Assets	<u>11,149.49</u>
TOTAL ASSETS	<u>11,149.49</u>
LIABILITIES & EQUITY	
Equity	
390 · Retained Earnings	<u>11,149.49</u>
Total Equity	<u>11,149.49</u>
TOTAL LIABILITIES & EQUITY	<u>11,149.49</u>

FC 21

Budget vs. Actual

July 2021

	Jul 21	Budget	\$ Over Budg...	% of Budget
Income				
310 · Coal Severance Tax	0.00	0.00	0.00	0.0%
380 · Restricted Fund Interest	0.00	0.00	0.00	0.0%
Total Income	0.00	0.00	0.00	0.0%
Expense				
700 · Police Dept. Equipment Expen...	0.00	0.00	0.00	0.0%
Total Expense	0.00	0.00	0.00	0.0%
Net Income	0.00	0.00	0.00	0.0%

FC 22

Revenue Item	Vendor	Revenue to Date	Budgeted Amount
Purchase Card Reimbursement	State of WV	-	12,300.00
TOTAL			12,300.00

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

GENERAL FUND-Budgeted Revenue	Budget Amount	Revenue to Date	Balance Available
General Operating Revenue			
Planning Commission revenue	17.00	-	17.00
Refuse Revenue-Special Pickup	125.00	-	125.00
Banner Hanging Fees	42.00	100.00	(58.00)
Tax Revenue			
Wine/Liquor/Private Club Tax		-	-
Municipal Sale and Use Tax		-	-
			-
In-House Grants			
Tobacco Warehouse Grant		-	-
Electronic Recycling		-	-
Recycling Grant	-	-	-
Safety Grant		-	-
DUI		-	-
WV DEP Grant		-	-
			-
Pass-Thru Grants-New		459.00	(459.00)
Grant for Gutters		-	-
GIS		-	-
Friends of Shep. Riverfront #13LEDA0429		-	-
Shep. Day Care #13LEDA0052		-	-
Shep. Day Care #13LEDA0441		-	-

FC 23

GENERAL FUND-Budgeted Operat	Budget Amount	Expenses to Date	Balance Available
Regional Development Authority	900.00	641.58	258.42
Mayor Office	-	-	-
Council Expense	-	-	-
Recorder Office	-	-	-
Election Supplies	-	-	-
Postage Machine	-	-	-
Dues/Memberships	83.00	90.00	(7.00)
City Hall Commerical Insurance	2,028.36	1,833.00	195.36
City Hall Christmas in Shepherdstown			-
City Hall Christmas in Shepherdstown-from Gen. Funds			-
Video Lottery Unallocated			-
Video Lottery Donation to Fire Department (% of NT)		5,855.02	(5,855.02)
Covid - 19			-
Video Lottery - Fire Department	1,000.00	5,855.02	(4,855.02)
Video Lottery-Library Restoration and	1,667.00		1,667.00
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	33.00		(9,043.04)
FUTURE VIDEO LOTTERY EXPENSES			
total amount of Video Lottery in JSB		3,155,503.87	
Video Lottery Unallocated:			
Contingency Fund		115,000.00	
Limited Vidio Lotery		28,487.15	
Video Lottery Table Games			
total amount in VL NT Cap Infrastructure			
total amount in VL-Table Games		445,738.58	
Total		3,744,729.60	

FC24

Corporation of Shepherdstown PAGE 3
 General Operating and Coal Severance
 Footnotes to Financial Statements July-21

GENERAL FUND-Budgeted Operat	Budget Amount	Expenses to Date	Balance Available
			-
Tobacco Warehouse Flood Insurance	500.00	-	500.00
Police Commerical Insurance	7,500.00	4,026.63	3,473.37
Streets Commerical Insurance	1,250.00	676.15	573.85
Sanitaiton Commerical Insurance	750.00	751.21	(1.21)
Parks Commerical Insurance	67.00	30.00	37.00
			-
			-
			-
			-
Budgeted Capital Expenditures-Ge	Budget Amount	Expenses to Date	Balance Available
Public Works Equipment-GF			
Gen Gov Bldgs/Impr - VL		-	-
Budgeted Capital Expenditures-Vic	Budget Amount	Expenses to Date	Balance Available
Public Safety - VL (Police)	20,000.00	-	20,000.00
			-
			-
			-
			-
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	-	-	-

COAL SEVERANCE-Budgeted Exp	Budget Amount	Expenses to Date	Balance Available
Police Equipment	-	-	-

FC 25

Housing Authority Fund
Balance Sheet
As of July 31, 2021

	<u>Jul 31, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
100.00 · Housing Authority Check...	<u>1,517.77</u>
Total Checking/Savings	<u>1,517.77</u>
Total Current Assets	<u>1,517.77</u>
TOTAL ASSETS	<u><u>1,517.77</u></u>
LIABILITIES & EQUITY	
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>39,013.87</u>
Total Equity	<u>39,013.87</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,517.77</u></u>

FC 26

Housing Authority Fund
Income & Loss
July 2021

	<u>Jul 21</u>
Net Income	<u><u>0.00</u></u>

FC 27

Corporation of Shepherdstown
Housing Authority

As of July-21

Footnotes to Financial Statements

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

FC 28