

# FINANCE COMMITTEE AGENDA

Friday, January 27, 2023

10:45 a.m.

Town Hall

1. Call to order
2. Reading/approval of minutes
3. Unfinished Business
  - a. Inventory List
4. New Business
  - a. Review of the General Fund Financial Statements
5. Mayor's Report

DRAFT  
FINANCE COMMITTEE MINUTES  
Friday, October 21, 2022  
11:00 a.m.  
Town Hall

1. Call to order at 11:01 a.m. by Mayor Auxer.
2. Members Present: Mayor Jim Auxer, Cheryl Roberts, Chris Stroeck
3. Staff Present: Amy Boyd, Frank Welch
4. Reading/approval of minutes – Moved by C. Roberts, second by C. Stroeck, to approve the minutes as presented with the addition of incorporating the Shepherdstown Public Library memo as an attachment. Unanimous.
5. Unfinished Business
  - a. Inventory List- F. Welch provided a list for next month's review.
6. New Business
  - a. Cullison Park Walking Path Funding- Hotel/Motel Tax Fund has \$74,000 currently. C. Stroeck clarified the total amount needed is approximately \$50,000. The Parks and Recreation Committee's budget has approximately \$30,000. This will deplete the budget for the remainder of the year. Motion by C. Roberts, second by C. Stroeck, recommend allocating \$20,000 from Hotel/Motel Tax to cover cost. Unanimous. Note: this is an allowable expenditure per the Hotel/Motel Tax Ordinance.
  - b. Town Administrator Salary Range- Lori Robertson reported that the Personnel Committee is looking at creating the position of Town Administrator. She reports they have reviewed the duties, what this position does and does not do, salary ranges, facets of the job description. The Personnel Committee believes this position can be a tremendous help (i.e. working with the current staff, working with the budgets, etc.). L. Robertson is requesting the approval of a salary range of \$75,000 - \$85,000 to sustain the Town Administrator position. C. Stroeck inquired if the research done could be viewed. L. Robertson indicated the Personnel Committee compiled research and came up with a page and half of information that was presented to Chazz Printz, Town Attorney. She reflected it was a lot of work to come up with this salary range and

based on what we are looking for. The Mayor has discussed this topic with the local Mayors. Masters Degree and 5-7 years of experience required.

C. Stroeck – with benefits, this position will be at \$100K. The thought is the benefits will add 30% to the salary range total.

C. Roberts- adding 30% puts the total cost between \$99K - \$120K

L. Rampy – a range gives you the option to adjust based on qualifications.

C. Stroeck – what's the next step?

Mayor – move forward looking if our budget can sustain the position

Mayor Auxer reported that Daniel Sweeney is going to assist us in determining the sustainability of this position.

Timeframe is to begin advertising/interviewing at the beginning of the year.

Motion by C. Stroeck, second by C. Roberts, to refer the matter to staff to report back on cost and sustainability of position. Unanimous.

Note: L. Robertson is working on the job description and will share with the supervisors.

- c. American Rescue Plan Act (ARPA) Funding – Mayor Auxer reported the town received a first installment of \$429K previously which was used on the Water Plant Upgrade. B. Keller – we have no choice but to replace the press. Mayor Auxer – it's \$4,000 a week for sludge removal due to the press not being operable. H. Heyser – can Sewer Capacity Funds be used? F. Welch – it's not increasing capacity and therefore cannot be funded by the Sewer Capacity Account. C. Roberts – has no questions, sees the need. L. Rampy – no questions – very helpful to hear the explanation. Thank you for what you are doing under less than ideal conditions. J. Ekstrom – the biggest expense if the membranes and we have a reserve for other items, they can typically be covered. The second installment of the ARPA will cover this cost. C. Stroeck – we received ARPA money last year and have used some. Mayor – we've used all the first installment of the ARPA. Sewer revenue is down by \$200K and is proposing the use of the second installment to replace the sewer press. This is a permitted use of the funds. Moved by C. Roberts, second by C.

Stroeck, to allocate the ARPA fund to be used for the sewer press.  
Unanimous.

C. Stroeck asked that this agenda item be placed in an obvious location on the Town Council agenda.

C. Roberts moved to adjourn meeting at 11:47 a.m., second by C. Stroeck.  
Unanimous.

Respectfully submitted,

Amy L. Boyd, Town Clerk

# Equipment Inventory 2022

Dept.	Year	Make	Model	Type	Vin Number	Life Expectancy	Price		Department Split
Corp	2006	Ford	F250	Pick Up	1FTNF21546EA02193	Replace	\$ 60,000.00		100% Corp
Corp	1993	Ford	F700	Dump	1FDWK74C4PVA37708	Surplus			100% Corp
Corp	2017	Freightliner		Garbage	1FVACYFE6JHX9231	10 Years	\$ 200,000.00		100% Corp
Corp	2001	Sterling		Garbage	2F2AATAK71AJ17733	Replace	\$ 200,000.00		100% Corp
Corp	2017	Isuzu	NMR	Garbage	JALE5W160J7301291	10 Years	\$ 120,000.00		100% Corp
Corp	2005	Alley Cat		Trailer	1D9RP18135B388002		\$ 12,000.00		100% Corp
Corp		Morbark	2090D	Chipper	90199	5 Years	\$ 75,000.00		100% Corp
Corp	2013	Nitfisk	RS-1300	Sweeper	103906895	Replace	\$ 125,000.00		100% Corp
Corp	2019	Bobcat	48 Hyd Fork	Hydraulic Forks	230802616	9 Years	\$ 2,500.00		100% Corp
Corp	2019	Bobcat	S590	Skid Steer	AR9R21161	1000 Hrs Trade	\$ 35,000.00		100% Corp
Corp	2019	Kubota		Sweeper	1063487K	4 Years	\$ 6,000.00		100% Corp
Corp		John Deere	265	Mower	M00265A151326	Replace	\$ 7,000.00		100% Corp
Corp	2016	John Deere	930M	Mower		9 Years	\$ 15,000.00		100% Corp
Corp				Trash Cans	28 Cans	Replace as Needed	\$ 700.00	Per Can	100% Corp
Corp		Dempster	Blue	Recycling Bins	22 Bins	Replace as Needed	\$ 580.00	Per Bin	100% Corp
Corp				Recycling Cans	19 Cans	Replace as Needed	\$ 400.00	Per Can	100% Corp
Corp				Trash/ Recycling/ Glass Cans	12 Cans	Replace as Needed	\$ 1,600.00	Per Can	100% Corp
Corp				Streets		Replace as Needed	\$ 17.00	Sq. Yard	100% Corp
Corp/S		John Deere	757	Mower	TC0757B035985	Replace	\$ 16,000.00		50% Corp 50% Sewer
Corp/S	2016	Cat	906M	Wheel Loader	CAT0906MPH6600864	14 Years	\$ 95,000.00		75% Sewer 25% Corp
Corp/S/W	2003	Ford	F350	Service	3FTSF31L33MB33564	Replace	\$ 95,000.00		33% Each Department
Corp/S/W	2003	Ford	F350	Dump	1FDWF37583ED58841	Replace	\$ 60,000.00		40% Corp 40% Water
Corp/S/W	2012	Ford	F350	Dump	1FDRF3HT8CEB42895	5 Years	\$ 60,000.00		20% Sewer
Corp/S/W	2009	GMC	C500	Dump	1GDE5C1979F411424	7 Years	\$ 80,000.00		90% Corp 5% Water
Corp/S/W	2007	Ford	Ranger	Pick Up	1FTYR11U17PA243235	Replace	\$ 40,000.00		5% Sewer
Corp/S/W	2009	GMC	3500	Pick Up	1GTHK74679F152002	4 Years	\$ 60,000.00		33% Each Department
Corp/S/W		Ingersoll-Rand	P-185	Air Compressor	1947G2L328	Replace	\$ 45,000.00		50% Corp 25% Water
Corp/S/W	2004	Cat	420D	Backhoe	CAT420DITFDPO8329	1 Years	\$ 125,000.00		25% Sewer
Corp/S/W		Coastal		Office Trailer	Storage	Replace	\$ 29,000.00		33% Each Department

# Equipment Inventory 2022

Dept.	Year	Make	Model	Type	Vin Number	Life Expectancy	Price	Department Split
Corp/S/W		Towmaster		Trailer	4KNU1162971163608	6 Years	\$ 8,000.00	70% Water 20% Sewer 10% Corp
Corp/S/W		Case	CX-31B	Mini	PW12-40617	4 Years	\$ 60,000.00	70% Water 20% Sewer 10% Corp
Corp/S/W				Gas/Diesel Tank		Replace	\$ 4,500.00	33% Each Department
Corp/S/W		Wilmont		Office Trailer		1 Years	\$ 29,000.00	33% Each Department
Corp/S/W	2019	Kubota	SSV75	Skid Steer	JKUS0751C00J24438	1000 Hrs Trade	\$ 50,000.00	33% Each Department
Corp/S/W	2001	Ford	Ranger	Pick Up	1FTYR10C31TA34197	Replace	\$ 40,000.00	100% Water
Sewer	2008	O Brien	3518-SC	Jetter	OBM-1224	4 Years	\$ 45,000.00	100% Sewer
Sewer	2014	Ford	F350	Dump	1FDRF3H21EEA34766	7 Years	\$ 60,000.00	100% Sewer
Sewer	2016	International		Spreader	1HTMMMNMN8GH232217	14 Years	\$ 110,000.00	100% Sewer
Sewer	2015	Ford	F150	Pick Up	1FTEW1EP2FKE46953	8 Years	\$ 50,000.00	100% Sewer
Sewer	2003	Ford	F150	Pick Up	2FTRF18233CA31757	Replace	\$ 50,000.00	100% Sewer
W/S		Godwin	6"	Pump		8 Years	\$ 85,000.00	50% Water 50% Sewer
Water	2007	Ford	Ranger	Pick Up	1FTYR11V37PA16503	Replace	\$ 40,000.00	100% Water
Water	2021	John Deere	X570	Mower	1M0X570BKMM160972	14 Years	\$ 7,000.00	100% Water
Water		John Deere	GT235	Mower	M0G235F094771	2 Years	\$ 7,000.00	100% Water
Water	2017	Ford	Transit	Van	NM0LS7E73H1323855	13 Years	\$ 35,000.00	100% Water

# Corporation of Shepherdstown Coal Severance Balance Sheet

As of November 30, 2022

	Total
<b>ASSETS</b>	
Current Assets	
Bank Accounts	
101C Coal Severance Checking 6208	21,834.52
Total Bank Accounts	\$ 21,834.52
Other Current Assets	
202C Accrued Receivables Coal	0.00
Total Other Current Assets	\$ 0.00
Total Current Assets	\$ 21,834.52
<b>TOTAL ASSETS</b>	<b>\$ 21,834.52</b>
<b>LIABILITIES AND EQUITY</b>	
Liabilities	
Current Liabilities	
Other Current Liabilities	
290.50 Restricted for Equipment	1,000.00
Total Other Current Liabilities	\$ 1,000.00
Total Current Liabilities	\$ 1,000.00
Total Liabilities	\$ 1,000.00
Equity	
390 Retained Earnings Coal	18,463.83
Retained Earnings	
Net Income	2,370.69
Total Equity	\$ 20,834.52
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$ 21,834.52</b>

## **Note**

These financial statements have not been subjected to an audit, review, or compilation engagement, and no assurance is provided on them.

# Corporation of Shepherdstown Coal Severance Profit and Loss

July - November, 2022

	Nov-22	YTD
<b>Income</b>		
310 Coal Severance Tax	0.00	2,120.84
Uncategorized Income	0.00	50.00
<b>Total Income</b>	<b>\$ 0.00</b>	<b>\$ 2,170.84</b>
<b>Gross Profit</b>	<b>\$ 0.00</b>	<b>\$ 2,170.84</b>
<b>Expenses</b>		
<b>Total Expenses</b>	<b>0.00</b>	<b>0.00</b>
<b>Net Operating Income</b>	<b>\$ 0.00</b>	<b>\$ 2,170.84</b>
<b>Other Income</b>		
380C Restricted Fund Interest Coal	44.81	199.85
<b>Total Other Income</b>	<b>\$ 44.81</b>	<b>\$ 199.85</b>
<b>Net Other Income</b>	<b>\$ 44.81</b>	<b>\$ 199.85</b>
<b>Net Income</b>	<b>\$ 44.81</b>	<b>\$ 2,370.69</b>

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1/19/22	1,233.73	Coal severance WV Treasury
1/31/22	19.19	Interest
2/28/22	18.25	Interest
3/24/22	1,000.00	
3/31/22	21.29	Interest
4/19/22	1,623.82	Coal severance WV Treasury
4/30/22	23.43	Interest
5/31/22	28.88	Interest
6/30/22	31.44	Interest
7/15/22	50.00	
7/20/22	2,020.53	Coal severance WV Treasury
7/31/22	37.88	Interest
8/31/22	45.67	Interest
9/30/22	33.20	Interest
10/26/22	2,120.84	Coal severance WV Treasury
10/31/22	38.29	Interest
11/30/22	44.81	Interest
12/31/22	48.57	Interest

**Corporation of Shepherdstown**  
**Housing Balance Sheet**  
As of November 31, 2022

	<u>Total</u>
<b>ASSETS</b>	
Current Assets	
Bank Accounts	
100.00 Housing Authority Checking 9559	1,559.69
Total Bank Accounts	\$ 1,559.69
Total Current Assets	\$ 1,559.69
<b>TOTAL ASSETS</b>	<b>\$ 1,559.69</b>
<b>LIABILITIES AND EQUITY</b>	
Liabilities	
Current Liabilities	
Other Current Liabilities	
200.02 EVCF Endowment Fund	-37,496.10
Total Other Current Liabilities	-\$ 37,496.10
Total Current Liabilities	-\$ 37,496.10
Total Liabilities	-\$ 37,496.10
Equity	
Fund Balance Housing	39,040.18
Retained Earnings	
Net Income	15.61
Total Equity	\$ 39,055.79
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$ 1,559.69</b>

**Note**

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**Corporation of Shepherdstown**  
**Housing Profit and Loss**  
 July - November, 2022

	Nov-22	YTD
Income		
Total Income	0.00	0.00
Gross Profit	\$ 0.00	\$ 0.00
Expenses		
Total Expenses		0.00
Net Operating Income	\$ 0.00	\$ 0.00
Other Income		
410H Interest Income Housing	3.20	15.61
Total Other Income	\$ 3.20	\$ 15.61
Net Other Income	\$ 3.20	\$ 15.61
Net Income	\$ 3.20	\$ 15.61

**Note**

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		1,556.49	
11/30/22	3.20	1,559.69	Interest

# Corporation of Shepherdstown

## Balance Sheet

As of November 30, 2022

	TOTAL	
	AS OF NOV 30, 2022	AS OF JUN 30, 2022 (PP)
<b>ASSETS</b>		
Current Assets		
Bank Accounts		
100.00 Housing Authority Checking 9559 (deleted)	0.00	1,544.08
101C Coal Severance Checking 6208 (deleted)	0.00	17,443.30
110 Lighting 2728	4,632.98	4,586.61
<b>GENERAL FUNDS BANKING</b>		
101.011 General Operating Funds 6209	3,484,901.03	4,905,248.00
Reserved Portion 6209	-3,851,136.03	-3,851,136.03
Restricted Portion 6209	-53,699.93	-53,699.93
<b>Total 101.011 General Operating Funds 6209</b>	<b>-419,934.93</b>	<b>1,000,412.04</b>
101.040 DR/CR Revenue Checking 8818	375,356.66	371,599.94
101.09 PoliceDR/CR Acct-all 6798	193,515.94	166,536.56
101.50 Payroll Checking 0471	24,242.89	13,812.95
102 Global (was WSG) 6039	1,334,661.35	958,303.70
106 Petty Cash		
106.01 Petty Cash Till-Town Hall	100.00	100.00
106.02 Petty Cash Till-Police Dept.	100.00	100.00
106.03 Change Fund-Billing Clerk	200.00	200.00
<b>Total 106 Petty Cash</b>	<b>400.00</b>	<b>400.00</b>
<b>Total GENERAL FUNDS BANKING</b>	<b>1,508,241.91</b>	<b>2,511,065.19</b>
<b>RESERVED FUNDS BANKING 6209</b>		
101.02 Video Lottery NT (JSB)		
VL NT Cap-Infrastructure-ALL	835,967.90	835,967.90
VL NT-Cap. Public Works Equip	6,568.00	6,568.00
VL NT-Capital-Police Equip.	35,582.47	35,582.47
VL NT-Operating Cash	2,213,606.98	2,213,606.98
VL NT-Sidewalks	40,000.00	40,000.00
VL-NT-Cap.-Tobacco Whs Impr.	86,132.12	86,132.12
<b>Total 101.02 Video Lottery NT (JSB)</b>	<b>3,217,857.47</b>	<b>3,217,857.47</b>
101.07 Contingency Fund	115,000.00	115,000.00
Video Lottery LVL- Operating	29,747.61	29,747.61
Video Lottery-Table Games		
VL-Table Games-All	488,530.95	488,530.95

# Corporation of Shepherdstown

## Balance Sheet

As of November 30, 2022

	TOTAL	
	AS OF NOV 30, 2022	AS OF JUN 30, 2022 (PP)
<b>Total Video Lottery-Table Games</b>	<b>488,530.95</b>	<b>488,530.95</b>
<b>Total RESERVED FUNDS BANKING 6209</b>	<b>3,851,136.03</b>	<b>3,851,136.03</b>
RESTRICTED FUNDS BANKING		
101.031 Grants Funds-Other Grants	14,900.00	14,900.00
101.037 JC Bike Path Project Funds	2,731.48	2,731.48
101.039 Oil and Gas Tax	36,068.45	36,068.45
103 Customer Deposit Accounts 3194	120,686.73	107,303.50
105 Police Dept. Equip. Fund (JSB) 4986	11,262.11	11,149.39
<b>Total RESTRICTED FUNDS BANKING</b>	<b>185,648.77</b>	<b>172,152.82</b>
Parks & Recreation Hotel/Motel 5985	74,772.30	74,023.95
Special Fund		
ARPA 8097	431,896.55	427,573.96
<b>Total Special Fund</b>	<b>431,896.55</b>	<b>427,573.96</b>
Undeposited Funds	1,220.23	1,513.95
<b>Total Bank Accounts</b>	<b>\$6,057,548.77</b>	<b>\$7,061,039.89</b>
Accounts Receivable		
General Funds A/R		
108 Other Accrued Receivables		
108.01 NSF Check Receivables	-229.33	
<b>Total 108 Other Accrued Receivables</b>	<b>-229.33</b>	
109 Accrued Taxes Receivable		
109.01 Accr. Rec.-All Other Revenues	24,337.62	241,382.11
109.02 Accru Rec.-W/S Utility Tax-All	2,662.24	2,261.24
109.03 Deferred Property Taxes Rec.	17,281.79	17,281.79
<b>Total 109 Accrued Taxes Receivable</b>	<b>44,281.65</b>	<b>260,925.14</b>
111 Garbage Billing	0.00	
111.01 Garbage Billing-All	17,978.00	16,956.85
111.02 Recycling Billing-All	3,779.54	3,635.54
111.03 Allowance for Doubtful Accounts	-2,000.00	-2,000.00
<b>Total 111 Garbage Billing</b>	<b>19,757.54</b>	<b>18,592.39</b>
<b>Total General Funds A/R</b>	<b>63,809.86</b>	<b>279,517.53</b>
<b>Total Accounts Receivable</b>	<b>\$63,809.86</b>	<b>\$279,517.53</b>

# Corporation of Shepherdstown

## Balance Sheet

As of November 30, 2022

	TOTAL	
	AS OF NOV 30, 2022	AS OF JUN 30, 2022 (PP)
Other Current Assets		
112.011 Tobacco Warehouse	5,261.00	5,261.00
202C Accrued Receivables Coal (deleted)	0.00	2,020.53
Other Current Assets		
112.01 Prepaid Expenses	75,660.78	50,667.78
112.02 Supplies & Materials Inventory	5,194.47	5,194.47
112.07 Workers Comp Deposit	4,551.48	4,551.48
<b>Total Other Current Assets</b>	<b>85,406.73</b>	<b>60,413.73</b>
<b>Total Other Current Assets</b>	<b>\$90,667.73</b>	<b>\$67,695.26</b>
<b>Total Current Assets</b>	<b>\$6,212,026.36</b>	<b>\$7,408,252.68</b>
Fixed Assets		
General Fixed Assets (Gov-Wide)		
Accumulated Depr.		
131.10 Accum. Depr.-Buildings	-1,041,016.79	-1,041,016.79
132.10 Accum. Depr.-Other Improvements	-24,296.75	-24,296.75
133.10 Accum. Depr.-Equipment	-808,280.38	-808,280.38
136.10 Accum Depr-Infrastructure	-1,412,953.51	-1,412,953.51
<b>Total Accumulated Depr.</b>	<b>-3,286,547.43</b>	<b>-3,286,547.43</b>
Construction in Progress		
136.03 CIP-Infrastructure	5,503.02	5,503.02
<b>Total Construction in Progress</b>	<b>5,503.02</b>	<b>5,503.02</b>
Fixed Assets		
130 Fixed Assets-Land	894,254.11	894,254.11
131 Fixed Assets-Buildings	3,214,973.79	3,214,973.79
132 Fixed Assets-Other Impr.	44,605.00	44,605.00
133 Fixed Assets-Equipment	1,308,037.93	1,308,037.93
136 Fixed Assets-Infrastructure	3,262,661.09	3,262,661.09
<b>Total Fixed Assets</b>	<b>8,724,531.92</b>	<b>8,724,531.92</b>
<b>Total General Fixed Assets (Gov-Wide)</b>	<b>5,443,487.51</b>	<b>5,443,487.51</b>
<b>Total Fixed Assets</b>	<b>\$5,443,487.51</b>	<b>\$5,443,487.51</b>
<b>TOTAL ASSETS</b>	<b>\$11,655,513.87</b>	<b>\$12,851,740.19</b>
<b>LIABILITIES AND EQUITY</b>		
Liabilities		
Current Liabilities		
Accounts Payable		
General Funds A/P		
201 Accounts Payable, Vendor	3,018.56	13,150.29
<b>Total General Funds A/P</b>	<b>3,018.56</b>	<b>13,150.29</b>

# Corporation of Shepherdstown

## Balance Sheet

As of November 30, 2022

	TOTAL	
	AS OF NOV 30, 2022	AS OF JUN 30, 2022 (PP)
<b>Total Accounts Payable</b>	<b>\$3,018.56</b>	<b>\$13,150.29</b>
Credit Cards		
213 Purchase Card Payable	65,582.54	69,616.78
<b>Total Credit Cards</b>	<b>\$65,582.54</b>	<b>\$69,616.78</b>
Other Current Liabilities		
140.01 DO-RHBT Payments Subsequer	-24,060.26	-24,060.26
140.02 DO - Change in Proportionate	-16,430.00	-16,430.00
200.02 EVCF Endowment Fund	0.00	-37,496.10
2104 PEIA Payable	484.00	
250.10 Net OPEB Liability	262,044.00	262,044.00
260 Accrued Compensated Absences	45,929.73	45,929.73
280.10 DI-Different Expected/Actual I	3,813.00	3,813.00
280.20 DI-Difference Proj/Actual Earn	4,911.00	4,911.00
280.30 DI-Changes/Differences Prop. S	15,979.00	15,979.00
280.40 DI - Changes in Assuptions	25,685.00	25,685.00
290.50 Restricted for Equipment	3,731.48	4,731.48
292.20 PPA-Beginning OPEB Liability	-276,168.79	-276,168.79
292.30 PPA-2017 RHBT Payment	-51,474.76	-34,989.00
292.40 PPA-Beginning Net OPEB Obligati	313,932.00	313,932.00
Child Support	475.38	475.38
Due to/from Sewer	-255,871.14	568,592.31
Due to/from Water	-108,555.87	331,550.98
Garnishments	0.00	165.50
Gen Fund Other Current Liab.		
220 Accrued Wages & Taxes Payable	2,671.45	2,671.45
235 Customer Dep Funds/Int Payable	30.00	
Customer Deposit Funds Payable	20,411.55	20,171.50
Customer Deposit Interest Payable	3,325.55	3,325.55
<b>Total 235 Customer Dep Funds/Int Payable</b>	<b>23,767.10</b>	<b>23,497.05</b>
240 Other Current Liabilities		
Appeal Bonds-Police court	-100.00	-100.00
Board of Appeals Fee Bond	200.00	200.00
<b>Total 240 Other Current Liabilities</b>	<b>100.00</b>	<b>100.00</b>
<b>Total Gen Fund Other Current Liab.</b>	<b>26,538.55</b>	<b>26,268.50</b>
Payroll Liabilities	3,570.52	615.64
VALIC Retirement Payable	14,974.26	6,638.31
<b>Total Other Current Liabilities</b>	<b>\$-10,492.90</b>	<b>\$1,222,187.68</b>
<b>Total Current Liabilities</b>	<b>\$58,108.20</b>	<b>\$1,304,954.75</b>
<b>Total Liabilities</b>	<b>\$58,108.20</b>	<b>\$1,304,954.75</b>



# Corporation of Shepherdstown

## Balance Sheet As of November 30, 2022

	TOTAL	
	AS OF NOV 30, 2022	AS OF JUN 30, 2022 (PP)
Equity		
290 Investment in Gen. Fixed Assets	5,466,470.38	5,466,470.38
390 Retained Earnings Coal (deleted)	0.00	18,463.83
Fund Balance	4,680,537.16	4,680,537.16
Fund Balance Housing (deleted)	0.00	39,040.18
Retained Earnings	1,342,273.89	1,342,273.89
Net Income	108,124.24	
<b>Total Equity</b>	<b>\$11,597,405.67</b>	<b>\$11,546,785.44</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$11,655,513.87</b>	<b>\$12,851,740.19</b>

### Note

These financial statements have not been subjected to an audit, review, or compilation engagement, and no assurance is provided on them.

# Corporation of Shepherdstown

Budget vs. Actuals: New Budget draft - FY23 P&L

July - November, 2022

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Income				
Court Fee Revenues	-590.00		-590.00	
320 Fines,Fees and Court Costs	155.00		155.00	
320.01 Bond Deposits	20,536.06	22,095.00	-1,558.94	92.94 %
320.03 Fingerprints	50.00	43.75	6.25	114.29 %
320.05 Technology Fee		1,312.50	-1,312.50	
320.10 DR/CR Chargebacks-temp acct	-312.56		-312.56	
<b>Total 320 Fines,Fees and Court Costs</b>	<b>20,428.50</b>	<b>23,451.25</b>	<b>-3,022.75</b>	<b>87.11 %</b>
389 Accident Reports	160.00	109.35	50.65	146.32 %
<b>Total Court Fee Revenues</b>	<b>19,998.50</b>	<b>23,560.60</b>	<b>-3,562.10</b>	<b>84.88 %</b>
Gaming Income-Table Games				
376.00 Gaming Income-Table Games	41,727.67	5,340.00	36,387.67	781.42 %
Table Game-RacetrackCharlestown	31,144.43	46,440.00	-15,295.57	67.06 %
Table Games Greenbrier	16,826.45	153.19	16,673.26	10,984.04 %
<b>Total 376.00 Gaming Income-Table Games</b>	<b>89,698.55</b>	<b>51,933.19</b>	<b>37,765.36</b>	<b>172.72 %</b>
<b>Total Gaming Income-Table Games</b>	<b>89,698.55</b>	<b>51,933.19</b>	<b>37,765.36</b>	<b>172.72 %</b>
Hotel Occupancy Tax Revenue	8,977.00		8,977.00	
308 Hotel Occupancy Tax	56,378.73	43,750.00	12,628.73	128.87 %
<b>Total Hotel Occupancy Tax Revenue</b>	<b>65,355.73</b>	<b>43,750.00</b>	<b>21,605.73</b>	<b>149.38 %</b>
License & Permit Revenue	2,530.00	3,281.25	-751.25	77.10 %
325 Business Licenses	11,209.00	10,935.00	274.00	102.51 %
<b>Total License &amp; Permit Revenue</b>	<b>13,739.00</b>	<b>14,216.25</b>	<b>-477.25</b>	<b>96.64 %</b>
Other Revenues				
380 Checking Interest	2,641.49		2,641.49	
380.01 General Fund Interest	66,384.18	26,250.00	40,134.18	252.89 %
380.02 Restricted Fund Interest		875.00	-875.00	
380.03 Other Interest		875.00	-875.00	
<b>Total 380 Checking Interest</b>	<b>69,025.67</b>	<b>28,000.00</b>	<b>41,025.67</b>	<b>246.52 %</b>
381 Reimbursements	-155.10		-155.10	
381.10 Gas Tax Reimbursements		1,093.75	-1,093.75	
<b>Total 381 Reimbursements</b>	<b>-155.10</b>	<b>1,093.75</b>	<b>-1,248.85</b>	<b>-14.18 %</b>
382 Refunds & Rebates	5,218.74		5,218.74	
382.02 Purchase Card Refund/Rebate	250.85	5,380.00	-5,129.15	4.66 %
<b>Total 382 Refunds &amp; Rebates</b>	<b>5,469.59</b>	<b>5,380.00</b>	<b>89.59</b>	<b>101.67 %</b>
399 Miscellaneous Income				
399.05 Refunds & Reimbursements	-2,456.56	65.60	-2,522.16	-3,744.76 %
399.20 Other Misc. Revenues	25.00		25.00	
399.21 Banner Hanging Fee		218.75	-218.75	
399.46 COVID REIMBURSEMENT	5,757.36	656.25	5,101.11	877.31 %
<b>Total 399 Miscellaneous Income</b>	<b>3,325.80</b>	<b>940.60</b>	<b>2,385.20</b>	<b>353.58 %</b>
<b>Total Other Revenues</b>	<b>77,665.96</b>	<b>35,414.35</b>	<b>42,251.61</b>	<b>219.31 %</b>

# Corporation of Shepherdstown

Budget vs. Actuals: New Budget draft - FY23 P&L

July - November, 2022

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Other Tax Revenues				
303 Gas & Oil Severance	8,903.40	1,494.95	7,408.45	595.57 %
304 Utility Tax	4,601.93		4,601.93	
304.01 Town Utility Tax-Utility Co.	3,250.00	10,980.00	-7,730.00	29.60 %
304.02 Town Utility Tax-Water/Sewer	12,559.09	10,545.00	2,014.09	119.10 %
<b>Total 304 Utility Tax</b>	<b>20,411.02</b>	<b>21,525.00</b>	<b>-1,113.98</b>	<b>94.82 %</b>
305 Business & Occupation Tax	21,855.19	22,750.00	-894.81	96.07 %
306 Wine/Liquor/Private Club Tax	45,364.55	44,625.00	739.55	101.66 %
307 Animal Control Tax	221.40	131.25	90.15	168.69 %
314 Muni Sales & Use Tax	135,723.74	221,875.00	-86,151.26	61.17 %
328 Franchise Fee/Pole Tax	3,075.78	4,375.00	-1,299.22	70.30 %
330 IRP Truck Fees	5,481.79	3,500.00	1,981.79	156.62 %
<b>Total Other Tax Revenues</b>	<b>241,036.87</b>	<b>320,276.20</b>	<b>-79,239.33</b>	<b>75.26 %</b>
Parking Fee Revenue	21,917.95		21,917.95	
321 Parking Tickets/includes boots	14,802.74	5,905.00	8,897.74	250.68 %
342 Parking Meter Revenues	23,233.98		23,233.98	
342.10 Parking Meter Income	8,935.58	19,685.00	-10,749.42	45.39 %
342.30 Parking Meter-Passport	9,379.31	10,937.50	-1,558.19	85.75 %
<b>Total 342 Parking Meter Revenues</b>	<b>41,548.87</b>	<b>30,622.50</b>	<b>10,926.37</b>	<b>135.68 %</b>
343 Parking Permit Revenue	4,695.00	5,470.00	-775.00	85.83 %
<b>Total Parking Fee Revenue</b>	<b>82,964.56</b>	<b>41,997.50</b>	<b>40,967.06</b>	<b>197.55 %</b>
Planning Commission Revenue				
326 Building Permits	35.00	3,280.00	-3,245.00	1.07 %
353 BOA Fee (Book Fee here-no A/P)		87.50	-87.50	
<b>Total Planning Commission Revenue</b>	<b>35.00</b>	<b>3,367.50</b>	<b>-3,332.50</b>	<b>1.04 %</b>
Property Tax Revenue	142,842.16	9,625.00	133,217.16	1,484.07 %
Property Taxes-State Utilities		140,437.50	-140,437.50	
<b>Total Property Tax Revenue</b>	<b>142,842.16</b>	<b>150,062.50</b>	<b>-7,220.34</b>	<b>95.19 %</b>
Refuse Collections Revenue				
350 Refuse Collection				
350.10 Refuse Revenue-All	69,784.95	69,562.50	222.45	100.32 %
350.20 Recycling Revenue-All	12,641.01	13,562.50	-921.49	93.21 %
<b>Total 350 Refuse Collection</b>	<b>82,425.96</b>	<b>83,125.00</b>	<b>-699.04</b>	<b>99.16 %</b>
Special Recycling Revenue				
350.05 Refuse Coll.- Special Pickup	190.00	656.25	-466.25	28.95 %
<b>Total Special Recycling Revenue</b>	<b>190.00</b>	<b>656.25</b>	<b>-466.25</b>	<b>28.95 %</b>
<b>Total Refuse Collections Revenue</b>	<b>82,615.96</b>	<b>83,781.25</b>	<b>-1,165.29</b>	<b>98.61 %</b>
Rents Revenue				
345.00 Rent-Water & Sewer Depts.	9,000.00	18,900.00	-9,900.00	47.62 %
345.01 Rent-Shepherdstown Library		1.00	-1.00	
345.03 Rent-% of asset cost reimb-W/S		1.00	-1.00	

# Corporation of Shepherdstown

Budget vs. Actuals: New Budget draft - FY23 P&L

July - November, 2022

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
345.04 Rumsey Park Rent (Restr.-Parks)		131.25	-131.25	
<b>Total Rents Revenue</b>	<b>9,000.00</b>	<b>19,033.25</b>	<b>-10,033.25</b>	<b>47.29 %</b>
Uncategorized Income	0.00		0.00	
Video Lottery Proceeds Revenue	16,402.57		16,402.57	
397.02 New Limited VL Terminals	1,639.87	2,843.75	-1,203.88	57.67 %
397.05 VL Garbage Truck Repay		17,325.00	-17,325.00	
Video Lottery-Net terminal				
397.00 Racetrack Video Lottery	27,728.95	85,010.00	-57,281.05	32.62 %
<b>Total Video Lottery-Net terminal</b>	<b>27,728.95</b>	<b>85,010.00</b>	<b>-57,281.05</b>	<b>32.62 %</b>
<b>Total Video Lottery Proceeds Revenue</b>	<b>45,771.39</b>	<b>105,178.75</b>	<b>-59,407.36</b>	<b>43.52 %</b>
<b>Total Income</b>	<b>\$870,723.68</b>	<b>\$892,571.34</b>	<b>\$-21,847.66</b>	<b>97.55 %</b>
<b>GROSS PROFIT</b>	<b>\$870,723.68</b>	<b>\$892,571.34</b>	<b>\$-21,847.66</b>	<b>97.55 %</b>
Expenses				
455.01 Sidewalk Assistance Housing	367.00		367.00	
700.302 Police Court Judge	1,000.00	925.00	75.00	108.11 %
700.305 Misc. Contractual	1,744.43		1,744.43	
916 Library - Building Repairs		8,750.00	-8,750.00	
City Hall Accounting/Audit				
440.21 City Hall Accounting Services	10,542.27	3,330.00	7,212.27	316.58 %
<b>Total City Hall Accounting/Audit</b>	<b>10,542.27</b>	<b>3,330.00</b>	<b>7,212.27</b>	<b>316.58 %</b>
City Hall Bldg/Equip Expenses				
440.16 Town Hall Bldg Repair/Maint	28.59	875.00	-846.41	3.27 %
440.27 City Hall Communications	1,710.70	3,062.50	-1,351.80	55.86 %
440.28 City Hall Water/Sewer/Trash	795.54	1,335.00	-539.46	59.59 %
440.33 City Hall Rent		400.00	-400.00	
440.57 City Hall Equip Repairs/Maint	2,006.36	875.00	1,131.36	229.30 %
440.59 City Hall Equipment Purchase		6,562.50	-6,562.50	
<b>Total City Hall Bldg/Equip Expenses</b>	<b>4,541.19</b>	<b>13,110.00</b>	<b>-8,568.81</b>	<b>34.64 %</b>
City Hall Insurance				
440.26 City Hall Insurance Bonds	283.34	87.50	195.84	323.82 %
440.31 City Hall Commercial Insurance	12,695.00	9,625.00	3,070.00	131.90 %
<b>Total City Hall Insurance</b>	<b>12,978.34</b>	<b>9,712.50</b>	<b>3,265.84</b>	<b>133.63 %</b>
City Hall Legal Fees		4,375.00	-4,375.00	
440.30 Legal Services	2,473.35	875.00	1,598.35	282.67 %
<b>Total City Hall Legal Fees</b>	<b>2,473.35</b>	<b>5,250.00</b>	<b>-2,776.65</b>	<b>47.11 %</b>
City Hall Other Expenses				
440.01 City Hall-Council Training		87.50	-87.50	
440.10 City Hall Advertising	1,007.80	43.75	964.05	2,303.54 %
440.12 City Hall Printing		43.75	-43.75	
440.18 Postage	1,210.51	218.75	991.76	553.38 %
440.19 Postage Machine Rental		306.25	-306.25	

# Corporation of Shepherdstown

Budget vs. Actuals: New Budget draft - FY23 P&L

July - November, 2022

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
440.22 City Hall Dues/Memberships	5,642.23	437.50	5,204.73	1,289.65 %
440.29 City Hall Contracted Services	9,348.51	8,865.00	483.51	105.45 %
440.32 City Hall Bank Charges		131.25	-131.25	
440.35 Credit Card Fees	61.23	2,843.75	-2,782.52	2.15 %
440.411 City Hall Supplies & Materials	27,986.65	2,187.50	25,799.15	1,279.39 %
440.50 City Hall Svc/Finance Charges	212.50		212.50	
<b>Total City Hall Other Expenses</b>	<b>45,469.43</b>	<b>15,165.00</b>	<b>30,304.43</b>	<b>299.83 %</b>
City Hall Utilities				
440.15 City Hall Electric	1,459.38	1,312.50	146.88	111.19 %
440.27 City Hall Communications (deleted)	14.37		14.37	
440.28 City Hall Water/Sewer/Trash (deleted)	1,193.31		1,193.31	
<b>Total City Hall Utilities</b>	<b>2,667.06</b>	<b>1,312.50</b>	<b>1,354.56</b>	<b>203.20 %</b>
City Hall Video Lottery Expense				
440.60 Video Lottery Funds Expenses				
Donation-Shep Fire Department	6,000.00		6,000.00	
<b>Total 440.60 Video Lottery Funds Expenses</b>	<b>6,000.00</b>		<b>6,000.00</b>	
<b>Total City Hall Video Lottery Expense</b>	<b>6,000.00</b>		<b>6,000.00</b>	
City Hall-Employee Salary/Fring				
440.03 City Hall Wages	37,357.52	29,325.00	8,032.52	127.39 %
440.04 City Hall ER FICA	2,809.66	2,843.75	-34.09	98.80 %
440.051 City Hall ER Hlth/Life	15,205.42	5,775.00	9,430.42	263.30 %
440.06 City Hall ER Annuity Contrib.	2,398.72	3,062.50	-663.78	78.33 %
440.07 City Hall ER Workers Comp	2,465.00	656.25	1,808.75	375.62 %
440.09 City Hall Unemployment Tax Exp	1,365.17		1,365.17	
Employee Payroll & ER Taxes		80.00	-80.00	
<b>Total City Hall-Employee Salary/Fring</b>	<b>61,601.49</b>	<b>41,742.50</b>	<b>19,858.99</b>	<b>147.57 %</b>
General Fund Donations				
440.52 City Hall General Donations		131.25	-131.25	
440.54 Shep. Public Library Donations	9,900.00	4,500.00	5,400.00	220.00 %
<b>Total General Fund Donations</b>	<b>9,900.00</b>	<b>4,631.25</b>	<b>5,268.75</b>	<b>213.77 %</b>
Magistrate Services	720.00	800.00	-80.00	90.00 %
Parks Equipment & Supplies				
900.41 Parks Materials & Supplies	2,693.98	2,080.00	613.98	129.52 %
900.58 Parks Equipment	2,215.85	8,330.00	-6,114.15	26.60 %
<b>Total Parks Equipment &amp; Supplies</b>	<b>4,909.83</b>	<b>10,410.00</b>	<b>-5,500.17</b>	<b>47.16 %</b>
Parks Maintenance				
900.15 Parks Maintenance	532.00	2,080.00	-1,548.00	25.58 %
900.15 Parks Maintenance (deleted)	874.00		874.00	
900.31 Parks Commercial Insurance	795.00	350.00	445.00	227.14 %
<b>Total Parks Maintenance</b>	<b>2,201.00</b>	<b>2,430.00</b>	<b>-229.00</b>	<b>90.58 %</b>
Parks Salaries & Fringe				

# Corporation of Shepherdstown

Budget vs. Actuals: New Budget draft - FY23 P&L

July - November, 2022

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
900.03 Parks Gross Payroll	1,008.76	4,250.00	-3,241.24	23.74 %
900.04 Parks ER FICA	76.48	437.50	-361.02	17.48 %
900.05 Parks ER Health/Life	820.86	437.50	383.36	187.63 %
900.05 Parks ER Health/Life (deleted)	220.23		220.23	
900.06 Parks ER Annuity Contrib.	58.48	87.50	-29.02	66.83 %
900.07 Parks ER Workers Comp	155.00	87.50	67.50	177.14 %
<b>Total Parks Salaries &amp; Fringe</b>	<b>2,339.81</b>	<b>5,300.00</b>	<b>-2,960.19</b>	<b>44.15 %</b>
900.09 Parks Unemployment Tax Exp		131.25	-131.25	
Parks Utilities		30,625.00	-30,625.00	
900.18 Parks Electric	1,785.99	65.60	1,720.39	2,722.55 %
<b>Total Parks Utilities</b>	<b>1,785.99</b>	<b>30,690.60</b>	<b>-28,904.61</b>	<b>5.82 %</b>
Parks Vehicle Expenses				
900.43 Parks Gas/Fuel	267.74	2,135.00	-1,867.26	12.54 %
<b>Total Parks Vehicle Expenses</b>	<b>267.74</b>	<b>2,135.00</b>	<b>-1,867.26</b>	<b>12.54 %</b>
Planning Commission Expenses				
440.802 Zoning Office FT Wages/Salary	29,891.39	27,200.00	2,691.39	109.89 %
440.804 Zoning Officer ER FICA	2,257.46	2,210.00	47.46	102.15 %
440.806 Zoning Office ER Annuity	2,647.60	1,750.00	897.60	151.29 %
440.807 Zoning Office ER Workers Comp		875.00	-875.00	
440.808 Zoning Officer Training		107.50	-107.50	
440.81 Zoning Office ER Hlth/Life		4,375.00	-4,375.00	
440.815 Planning Commission Direct Deposit Fees		20.75	-20.75	
440.817 Legal Services	1,643.35	2,500.00	-856.65	65.73 %
440.822 Advertising	110.49	110.00	0.49	100.45 %
440.823 Postage		43.75	-43.75	
440.824 Publications/Memberships		43.75	-43.75	
440.83 Communications Expenses	1,125.62	1,093.75	31.87	102.91 %
<b>Total Planning Commission Expenses</b>	<b>37,675.91</b>	<b>40,329.50</b>	<b>-2,653.59</b>	<b>93.42 %</b>
440.82 Professional Services	100.00		100.00	
440.83 Communications Expenses		1,093.75	-1,093.75	
Police Dept. Grant Expenses				
700.70 Police Dept. Grant Expenses				
DUI Grant Expense		612.50	-612.50	
<b>Total 700.70 Police Dept. Grant Expenses</b>		<b>612.50</b>	<b>-612.50</b>	
<b>Total Police Dept. Grant Expenses</b>		<b>612.50</b>	<b>-612.50</b>	
Police Equip. Purchase & Repair	3,000.00		3,000.00	
700.16 Police Equipment/Furn. Purchase	12,328.38	6,562.50	5,765.88	187.86 %
700.17 Police Equipment Repair/Maint.	3,226.13	2,187.50	1,038.63	147.48 %
700.24 Police Computer Maintenance	616.32	3,062.50	-2,446.18	20.12 %
<b>Total Police Equip. Purchase &amp; Repair</b>	<b>19,170.83</b>	<b>11,812.50</b>	<b>7,358.33</b>	<b>162.29 %</b>
700.45 Police UNIFORMS	1,925.84	1,312.50	613.34	146.73 %

# Corporation of Shepherdstown

Budget vs. Actuals: New Budget draft - FY23 P&L

July - November, 2022

		TOTAL		
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Police Other Expenses				
700.19 Police Postage Expense	368.35	875.00	-506.65	42.10 %
700.20 Police Publications	34.96		34.96	
700.38 Police DR/CR System Fees (deleted)	108.20		108.20	
700.41 Police Supplies and Materials (deleted)	2,099.00		2,099.00	
700.42 Police Advertising (deleted)	108.00		108.00	
<b>Total 700.20 Police Publications</b>	<b>2,350.16</b>		<b>2,350.16</b>	
700.22 Police Dues		175.00	-175.00	
700.303 Police Legal Fees	1,803.35	6,562.50	-4,759.15	27.48 %
700.309 Window Cleaning	1,056.50	960.00	96.50	110.05 %
700.31 Police Commercial Insurance	19,835.00	39,375.00	-19,540.00	50.37 %
700.311 Police IT Services	2,021.27	3,335.00	-1,313.73	60.61 %
700.38 Police DR/CR System Fees	659.44	1,312.50	-653.06	50.24 %
700.41 Police Supplies and Materials	6,491.14	1,312.50	5,178.64	494.56 %
700.42 Police Advertising	1,339.24	218.75	1,120.49	612.22 %
700.43 Police Gas/Fuel	6,958.25	2,500.00	4,458.25	278.33 %
700.46 Police Misc. Expenses	6,951.14	637.50	6,313.64	1,090.37 %
Police Contractual Svc				
700.308 Shredding Service		165.00	-165.00	
700.310 Landscaping		290.00	-290.00	
700.312 Police Dept. Building Cleaning		550.00	-550.00	
700.317 Message 911 Service		145.00	-145.00	
<b>Total Police Contractual Svc</b>		<b>1,150.00</b>	<b>-1,150.00</b>	
Police Court Attorney	570.25	2,705.00	-2,134.75	21.08 %
<b>Total Police Other Expenses</b>	<b>50,404.09</b>	<b>61,118.75</b>	<b>-10,714.66</b>	<b>82.47 %</b>
700.22 Police Dues		175.00	-175.00	
Police Remittance Fees	2,180.00		2,180.00	
700.36 Police WV Treasurers Remittance	600.00	2,625.00	-2,025.00	22.86 %
700.37 Police Teen Court Fees	330.00	437.50	-107.50	75.43 %
<b>Total Police Remittance Fees</b>	<b>3,110.00</b>	<b>3,062.50</b>	<b>47.50</b>	<b>101.55 %</b>
Police Salaries & Fringe				
700.031 Police Gross Payroll	192,421.52	198,110.00	-5,688.48	97.13 %
700.038 Police Meter Maintenance				
700.05 Police ER Health/Life	26,027.24	28,265.00	-2,237.76	92.08 %
700.06 Police ER Annuity Contrib.	10,526.53	12,500.00	-1,973.47	84.21 %
<b>Total 700.038 Police Meter Maintenance</b>	<b>36,553.77</b>	<b>40,765.00</b>	<b>-4,211.23</b>	<b>89.67 %</b>
<b>Total 700.031 Police Gross Payroll</b>	<b>228,975.29</b>	<b>238,875.00</b>	<b>-9,899.71</b>	<b>95.86 %</b>
700.04 Police ER FICA	14,565.26	8,330.00	6,235.26	174.85 %
700.07 Police ER Workers Comp	3,850.00	4,166.65	-316.65	92.40 %
700.08 Police Test/Training/Physicals	425.00	1,666.65	-1,241.65	25.50 %
700.10 Police Contractual Detail		2,708.30	-2,708.30	
700.30 Police Direct Deposit Fees		208.30	-208.30	

# Corporation of Shepherdstown

Budget vs. Actuals: New Budget draft - FY23 P&L

July - November, 2022

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
<b>Total Police Salaries &amp; Fringe</b>	<b>247,815.55</b>	<b>255,954.90</b>	<b>-8,139.35</b>	<b>96.82 %</b>
Police Utilities & Rent				
700.14 Police Communications	1,500.39	5,250.00	-3,749.61	28.58 %
700.15 Police Building Maintenance		2,187.50	-2,187.50	
700.23 Police Electric	929.05	1,400.00	-470.95	66.36 %
700.23 Police Electric (deleted)	529.52		529.52	
700.28 Police Water/Sewer/Trash		1,334.55	-1,334.55	
<b>Total Police Utilities &amp; Rent</b>	<b>2,958.96</b>	<b>10,172.05</b>	<b>-7,213.09</b>	<b>29.09 %</b>
Police Vehicle Expenses		20,830.00	-20,830.00	
700.18 Police Vehicle Repair	664.96	5,830.00	-5,165.04	11.41 %
<b>Total Police Vehicle Expenses</b>	<b>664.96</b>	<b>26,660.00</b>	<b>-25,995.04</b>	<b>2.49 %</b>
Public Works Expenses				
440.62 Public Works Equip./Impr. Exp		1,093.75	-1,093.75	
<b>Total Public Works Expenses</b>		<b>1,093.75</b>	<b>-1,093.75</b>	
Regional Council Dues		375.00	-375.00	
Sanitation Dumping Fees				
800.30 Sanitation Contractual	22,360.08	10,500.00	11,860.08	212.95 %
800.301 Landfill Fees	5,040.08	10,415.00	-5,374.92	48.39 %
800.31 Recycling Fee (JCSW & AVW)	5,088.15	4,812.50	275.65	105.73 %
<b>Total 800.30 Sanitation Contractual</b>	<b>32,488.31</b>	<b>25,727.50</b>	<b>6,760.81</b>	<b>126.28 %</b>
<b>Total Sanitation Dumping Fees</b>	<b>32,488.31</b>	<b>25,727.50</b>	<b>6,760.81</b>	<b>126.28 %</b>
Sanitation Equip Repair & Maint				
800.15 Sanitation Equip. Repair/Maint.		416.65	-416.65	
800.16 Sanitation Safety Equip/Expense	128.39	500.00	-371.61	25.68 %
<b>Total Sanitation Equip Repair &amp; Maint</b>	<b>128.39</b>	<b>916.65</b>	<b>-788.26</b>	<b>14.01 %</b>
Sanitation Other Expenses		1,750.00	-1,750.00	
800.18 Sanitation CDL License		166.65	-166.65	
800.19 Sanitation Permits (deleted)				
800.41 Sanitation Supplies & Materials (deleted)	3,925.98		3,925.98	
<b>Total 800.19 Sanitation Permits (deleted)</b>	<b>3,925.98</b>		<b>3,925.98</b>	
800.20 Sanitation Commercial Insurance		3,937.50	-3,937.50	
800.21 Sanitation Uniforms	1,194.82	560.40	634.42	213.21 %
800.41 Sanitation Supplies & Materials	3,267.00	1,604.15	1,662.85	203.66 %
800.43 Sanitation Gas/Fuel	4,148.93	6,250.00	-2,101.07	66.38 %
800.44 Sanitation Billing Postage	599.10	1,666.65	-1,067.55	35.95 %
800.44 Sanitation Billing Postage (deleted)	916.80		916.80	
800.48 Sanitation IT Expenses		4,166.65	-4,166.65	
800.49 Garbage Truck Repay (\$to repay VL for Garbage)		16,500.00	-16,500.00	
800.50 Sanitation Message 911		153.10	-153.10	
<b>Total Sanitation Other Expenses</b>	<b>14,052.63</b>	<b>36,755.10</b>	<b>-22,702.47</b>	<b>38.23 %</b>
Sanitation Salaries & Fringe				



# Corporation of Shepherdstown

Budget vs. Actuals: New Budget draft - FY23 P&L

July - November, 2022

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
800.03 Sanitation Gross Payroll	21,064.57	27,200.00	-6,135.43	77.44 %
800.04 Sanitation ER FICA	2,166.52	2,146.25	20.27	100.94 %
800.05 Sanitation ER Health/Life	820.86	17,425.00	-16,604.14	4.71 %
800.05 Sanitation ER Health/Life (deleted)	220.23		220.23	
800.06 Sanitation ER Annuity Contrib.	445.41	1,700.00	-1,254.59	26.20 %
800.07 Sanitation ER Workers Comp	155.00	637.50	-482.50	24.31 %
<b>Total Sanitation Salaries &amp; Fringe</b>	<b>24,872.59</b>	<b>49,108.75</b>	<b>-24,236.16</b>	<b>-50.65 %</b>
800.08 Sanitation Personnel Training		93.75	-93.75	
Sanitation Vehicle Expenses				
800.17 Sanitation Vehicle Repair/Exp	1,948.20	2,187.50	-239.30	89.06 %
<b>Total Sanitation Vehicle Expenses</b>	<b>1,948.20</b>	<b>2,187.50</b>	<b>-239.30</b>	<b>89.06 %</b>
Streets Maintenance & Equipment				
750.15 Streets R&M	1,185.41	833.30	352.11	142.25 %
750.16 Streets Equipment Repair	11,129.96	458.30	10,671.66	2,428.53 %
750.17 Streets Safety Equip/Expense	506.06	354.15	151.91	142.89 %
750.20 Street Markings	1,510.57	833.30	677.27	181.28 %
750.21 Streets Signs & Signals		458.30	-458.30	
<b>Total Streets Maintenance &amp; Equipment</b>	<b>14,332.00</b>	<b>2,937.35</b>	<b>11,394.65</b>	<b>487.92 %</b>
Streets Other Expenses	2,075.00		2,075.00	
750.30 Streets Uniforms	1,204.20	431.25	772.95	279.23 %
750.31 Streets Commercial Insurance	2,380.00	6,562.50	-4,182.50	36.27 %
750.41 Streets Supplies & Materials	2,181.05	2,291.65	-110.60	95.17 %
750.45 Streets Advertising		208.30	-208.30	
<b>Total Streets Other Expenses</b>	<b>7,840.25</b>	<b>9,493.70</b>	<b>-1,653.45</b>	<b>82.58 %</b>
Streets Salaries & Fringe				
750.01 Streets Gross PT Payroll		26,775.00	-26,775.00	
750.02 Streets Gross P/R-Project Coord. (deleted)				
750.05 Streets ER Health/Life (deleted)	660.69		660.69	
<b>Total 750.02 Streets Gross P/R-Project Coord. (deleted)</b>	<b>660.69</b>		<b>660.69</b>	
750.03 Street Wages	34,116.10	977.50	33,138.60	3,490.14 %
750.04 Streets ER FICA	2,602.62	3,400.00	-797.38	76.55 %
750.05 Streets ER Health/Life	2,462.58	3,612.50	-1,149.92	68.17 %
750.06 Streets ER Annuity Contrib.	1,591.04	1,487.50	103.54	106.96 %
750.07 Streets ER Workers Comp	460.00	680.00	-220.00	67.65 %
<b>Total Streets Salaries &amp; Fringe</b>	<b>41,893.03</b>	<b>36,932.50</b>	<b>4,960.53</b>	<b>113.43 %</b>
Streets Tree Maintenance				
750.14 Streets Tree Maintenance	19,144.00	12,250.00	6,894.00	156.28 %
<b>Total Streets Tree Maintenance</b>	<b>19,144.00</b>	<b>12,250.00</b>	<b>6,894.00</b>	<b>156.28 %</b>
Streets Utilities				
750.12 Streets Communications	296.39	328.10	-31.71	90.34 %
750.18 Streets Electric	7,580.86	10,500.00	-2,919.14	72.20 %

# Corporation of Shepherdstown

Budget vs. Actuals: New Budget draft - FY23 P&L

July - November, 2022

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
<b>Total Streets Utilities</b>	<b>7,877.25</b>	<b>10,828.10</b>	<b>-2,950.85</b>	<b>72.75 %</b>
Streets Vehicle Expenses				
750.42 Streets Vehicle Repair	3,124.69	1,666.65	1,458.04	187.48 %
750.43 Streets Gas/Fuel	4,803.49	2,083.30	2,720.19	230.57 %
<b>Total Streets Vehicle Expenses</b>	<b>7,928.18</b>	<b>3,749.95</b>	<b>4,178.23</b>	<b>211.42 %</b>
Tobacco Warehouse Expense	68.85		68.85	
903.01 Tobacco Warehouse Repairs/Maintenance		218.75	-218.75	
903.05 Tobacco Warehouse Electric	14.65	87.50	-72.85	16.74 %
903.31 Tobacco Warehouse Flood Insurance		2,625.00	-2,625.00	
<b>Total Tobacco Warehouse Expense</b>	<b>83.50</b>	<b>2,931.25</b>	<b>-2,847.75</b>	<b>2.85 %</b>
Town Elections				
438.00 Elections				
438.01 Election Salaries		208.30	-208.30	
438.02 Election Supplies & Expense	0.00	1,625.00	-1,625.00	0.00 %
<b>Total 438.00 Elections</b>	<b>0.00</b>	<b>1,833.30</b>	<b>-1,833.30</b>	<b>0.00 %</b>
<b>Total Town Elections</b>	<b>0.00</b>	<b>1,833.30</b>	<b>-1,833.30</b>	<b>0.00 %</b>
Town Government Salaries/Fringe		4,452.90	-4,452.90	
General Government				
978.459 Health/Sanitation Equipment-GF		61,250.00	-61,250.00	
City Council				
410.01 Council/Mayor/Recorder Salary	4,750.00	833.30	3,916.70	570.02 %
410.04 Council/Mayor/Recorder ER FICA	320.44	625.00	-304.56	51.27 %
<b>Total City Council</b>	<b>5,070.44</b>	<b>1,458.30</b>	<b>3,612.14</b>	<b>347.70 %</b>
<b>Total General Government</b>	<b>5,070.44</b>	<b>62,708.30</b>	<b>-57,637.86</b>	<b>8.09 %</b>
<b>Total Town Government Salaries/Fringe</b>	<b>5,070.44</b>	<b>67,161.20</b>	<b>-62,090.76</b>	<b>7.55 %</b>
410.07 Council/Mayor/Recorder Workers Comp		2,500.00	-2,500.00	
Visitors Center Expenses				
901.01 Visitors Center Tax % Paid Out	49,605.60	30,625.00	18,980.60	161.98 %
<b>Total Visitors Center Expenses</b>	<b>49,605.60</b>	<b>30,625.00</b>	<b>18,980.60</b>	<b>161.98 %</b>
<b>Total Expenses</b>	<b>\$762,599.44</b>	<b>\$865,629.90</b>	<b>\$-103,030.46</b>	<b>88.10 %</b>
<b>NET OPERATING INCOME</b>	<b>\$108,124.24</b>	<b>\$26,941.44</b>	<b>\$81,182.80</b>	<b>401.33 %</b>
Other Income				
380C Restricted Fund Interest Coal (deleted-1)	0.00		0.00	
410H Interest Income Housing (deleted-1)	0.00		0.00	
<b>Total Other Income</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
Other Expenses				
Reconciliation Discrepancies	0.00		0.00	
<b>Total Other Expenses</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>NET OTHER INCOME</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>NET INCOME</b>	<b>\$108,124.24</b>	<b>\$26,941.44</b>	<b>\$81,182.80</b>	<b>401.33 %</b>

# Corporation of Shepherdstown

Budget vs. Actuals: New Budget draft - FY23 P&L

July - November, 2022

# Corporation of Shepherdstown

Profit and Loss  
July - November, 2022

	TOTAL
Income	
Court Fee Revenues	-590.00
320 Fines,Fees and Court Costs	155.00
320.01 Bond Deposits	20,536.06
320.03 Fingerprints	50.00
320.10 DR/CR Chargebacks-temp acct	-312.56
<b>Total 320 Fines,Fees and Court Costs</b>	<b>20,428.50</b>
389 Accident Reports	160.00
<b>Total Court Fee Revenues</b>	<b>19,998.50</b>
Gaming Income-Table Games	
376.00 Gaming Income-Table Games	41,727.67
Table Game-RacetrackCharlestown	31,144.43
Table Games Greenbrier	16,826.45
<b>Total 376.00 Gaming Income-Table Games</b>	<b>89,698.55</b>
<b>Total Gaming Income-Table Games</b>	<b>89,698.55</b>
Hotel Occupancy Tax Revenue	8,977.00
308 Hotel Occupancy Tax	56,378.73
<b>Total Hotel Occupancy Tax Revenue</b>	<b>65,355.73</b>
License & Permit Revenue	2,530.00
325 Business Licenses	11,209.00
<b>Total License &amp; Permit Revenue</b>	<b>13,739.00</b>
Other Revenues	
380 Checking Interest	2,641.49
380.01 General Fund Interest	66,384.18
<b>Total 380 Checking Interest</b>	<b>69,025.67</b>
381 Reimbursements	-155.10
382 Refunds & Rebates	5,218.74
382.02 Purchase Card Refund/Rebate	250.85
<b>Total 382 Refunds &amp; Rebates</b>	<b>5,469.59</b>
399 Miscellaneous Income	
399.05 Refunds & Reimbursements	-2,456.56
399.20 Other Misc. Revenues	25.00
399.46 COVID REIMBURSEMENT	5,757.36
<b>Total 399 Miscellaneous Income</b>	<b>3,325.80</b>
<b>Total Other Revenues</b>	<b>77,665.96</b>

# Corporation of Shepherdstown

Profit and Loss  
July - November, 2022

	TOTAL
Other Tax Revenues	
303 Gas & Oil Severance	8,903.40
304 Utility Tax	4,601.93
304.01 Town Utility Tax-Utility Co.	3,250.00
304.02 Town Utility Tax-Water/Sewer	12,559.09
<b>Total 304 Utility Tax</b>	<b>20,411.02</b>
305 Business & Occupation Tax	21,855.19
306 Wine/Liquor/Private Club Tax	45,364.55
307 Animal Control Tax	221.40
314 Muni Sales & Use Tax	135,723.74
328 Franchise Fee/Pole Tax	3,075.78
330 IRP Truck Fees	5,481.79
<b>Total Other Tax Revenues</b>	<b>241,036.87</b>
Parking Fee Revenue	21,917.95
321 Parking Tickets/includes boots	14,802.74
342 Parking Meter Revenues	23,233.98
342.10 Parking Meter Income	8,935.58
342.30 Parking Meter-Passport	9,379.31
<b>Total 342 Parking Meter Revenues</b>	<b>41,548.87</b>
343 Parking Permit Revenue	4,695.00
<b>Total Parking Fee Revenue</b>	<b>82,964.56</b>
Planning Commission Revenue	
326 Building Permits	35.00
<b>Total Planning Commission Revenue</b>	<b>35.00</b>
Property Tax Revenue	142,842.16
Refuse Collections Revenue	
350 Refuse Collection	
350.10 Refuse Revenue-All	69,784.95
350.20 Recycling Revenue-All	12,641.01
<b>Total 350 Refuse Collection</b>	<b>82,425.96</b>
Special Recycling Revenue	
350.05 Refuse Coll.- Special Pickup	190.00
<b>Total Special Recycling Revenue</b>	<b>190.00</b>
<b>Total Refuse Collections Revenue</b>	<b>82,615.96</b>
Rents Revenue	
345.00 Rent-Water & Sewer Depts.	9,000.00
<b>Total Rents Revenue</b>	<b>9,000.00</b>
Uncategorized Income	0.00

# Corporation of Shepherdstown

Profit and Loss  
July - November, 2022

	TOTAL
Video Lottery Proceeds Revenue	16,402.57
397.02 New Limited VL Terminals	1,639.87
Video Lottery-Net terminal	
397.00 Racetrack Video Lottery	27,728.95
<b>Total Video Lottery-Net terminal</b>	<b>27,728.95</b>
<b>Total Video Lottery Proceeds Revenue</b>	<b>45,771.39</b>
<b>Total Income</b>	<b>\$870,723.68</b>
<b>GROSS PROFIT</b>	<b>\$870,723.68</b>
Expenses	
455.01 Sidewalk Assistance Housing	367.00
700.302 Police Court Judge	1,000.00
700.305 Misc. Contractual	1,744.43
City Hall Accounting/Audit	
440.21 City Hall Accounting Services	10,542.27
<b>Total City Hall Accounting/Audit</b>	<b>10,542.27</b>
City Hall Bldg/Equip Expenses	
440.16 Town Hall Bldg Repair/Maint	28.59
440.27 City Hall Communications	1,710.70
440.28 City Hall Water/Sewer/Trash	795.54
440.57 City Hall Equip Repairs/Maint	2,006.36
<b>Total City Hall Bldg/Equip Expenses</b>	<b>4,541.19</b>
City Hall Insurance	
440.26 City Hall Insurance Bonds	283.34
440.31 City Hall Commercial Insurance	12,695.00
<b>Total City Hall Insurance</b>	<b>12,978.34</b>
City Hall Legal Fees	
440.30 Legal Services	2,473.35
<b>Total City Hall Legal Fees</b>	<b>2,473.35</b>
City Hall Other Expenses	
440.10 City Hall Advertising	1,007.80
440.18 Postage	1,210.51
440.22 City Hall Dues/Memberships	5,642.23
440.29 City Hall Contracted Services	9,348.51
440.35 Credit Card Fees	61.23
440.411 City Hall Supplies & Materials	27,986.65
440.50 City Hall Svc/Finance Charges	212.50
<b>Total City Hall Other Expenses</b>	<b>45,469.43</b>

# Corporation of Shepherdstown

Profit and Loss  
July - November, 2022

	TOTAL
City Hall Utilities	
440.15 City Hall Electric	1,459.38
440.27 City Hall Communications (deleted)	14.37
440.28 City Hall Water/Sewer/Trash (deleted)	1,193.31
<b>Total City Hall Utilities</b>	<b>2,667.06</b>
City Hall Video Lottery Expense	
440.60 Video Lottery Funds Expenses	
Donation-Shep Fire Department	6,000.00
<b>Total 440.60 Video Lottery Funds Expenses</b>	<b>6,000.00</b>
<b>Total City Hall Video Lottery Expense</b>	<b>6,000.00</b>
City Hall-Employee Salary/Fring	
440.03 City Hall Wages	37,357.52
440.04 City Hall ER FICA	2,809.66
440.051 City Hall ER Hlth/Life	15,205.42
440.06 City Hall ER Annuity Contrib.	2,398.72
440.07 City Hall ER Workers Comp	2,465.00
440.09 City Hall Unemployment Tax Exp	1,365.17
<b>Total City Hall-Employee Salary/Fring</b>	<b>61,601.49</b>
General Fund Donations	
440.54 Shep. Public Library Donations	9,900.00
<b>Total General Fund Donations</b>	<b>9,900.00</b>
Magistrate Services	720.00
Parks Equipment & Supplies	
900.41 Parks Materials & Supplies	2,693.98
900.58 Parks Equipment	2,215.85
<b>Total Parks Equipment &amp; Supplies</b>	<b>4,909.83</b>
Parks Maintenance	
900.15 Parks Maintanance	532.00
900.15 Parks Maintanance (deleted)	874.00
900.31 Parks Commercial Insurance	795.00
<b>Total Parks Maintenance</b>	<b>2,201.00</b>
Parks Salaries & Fringe	
900.03 Parks Gross Payroll	1,008.76
900.04 Parks ER FICA	76.48
900.05 Parks ER Health/Life	820.86
900.05 Parks ER Health/Life (deleted)	220.23
900.06 Parks ER Annuity Contrib.	58.48
900.07 Parks ER Workers Comp	155.00
<b>Total Parks Salaries &amp; Fringe</b>	<b>2,339.81</b>

# Corporation of Shepherdstown

Profit and Loss  
July - November, 2022

	TOTAL
Parks Utilities	
900.18 Parks Electric	1,785.99
<b>Total Parks Utilities</b>	<b>1,785.99</b>
Parks Vehicle Expenses	
900.43 Parks Gas/Fuel	267.74
<b>Total Parks Vehicle Expenses</b>	<b>267.74</b>
Planning Commission Expenses	
440.802 Zoning Office FT Wages/Salary	29,891.39
440.804 Zoning Officer ER FICA	2,257.46
440.806 Zoning Office ER Annuity	2,647.60
440.817 Legal Services	1,643.35
440.822 Advertising	110.49
440.83 Communications Expenses	1,125.62
<b>Total Planning Commission Expenses</b>	<b>37,675.91</b>
440.82 Professional Services	100.00
Police Equip. Purchase & Repair	3,000.00
700.16 Police Equipment/Furn. Purchase	12,328.38
700.17 Police Equipment Repair/Maint.	3,226.13
700.24 Police Computer Maintenance	616.32
<b>Total Police Equip. Purchase &amp; Repair</b>	<b>19,170.83</b>
700.45 Police UNIFORMS	1,925.84
Police Other Expenses	
700.19 Police Postage Expense	368.35
700.20 Police Publications	34.96
700.38 Police DR/CR System Fees (deleted)	108.20
700.41 Police Supplies and Materials (deleted)	2,099.00
700.42 Police Advertising (deleted)	108.00
<b>Total 700.20 Police Publications</b>	<b>2,350.16</b>
700.303 Police Legal Fees	1,803.35
700.309 Window Cleaning	1,056.50
700.31 Police Commercial Insurance	19,835.00
700.311 Police IT Services	2,021.27
700.38 Police DR/CR System Fees	659.44
700.41 Police Supplies and Materials	6,491.14
700.42 Police Advertising	1,339.24
700.43 Police Gas/Fuel	6,958.25
700.46 Police Misc. Expenses	6,951.14
Police Court Attorney	570.25
<b>Total Police Other Expenses</b>	<b>50,404.09</b>



# Corporation of Shepherdstown

Profit and Loss  
July - November, 2022

	TOTAL
Police Remittance Fees	2,180.00
700.36 Police WV Treasurers Remittance	600.00
700.37 Police Teen Court Fees	330.00
<b>Total Police Remittance Fees</b>	<b>3,110.00</b>
Police Salaries & Fringe	
700.031 Police Gross Payroll	192,421.52
700.038 Police Meter Maintenance	
700.05 Police ER Health/Life	26,027.24
700.06 Police ER Annuity Contrib.	10,526.53
<b>Total 700.038 Police Meter Maintenance</b>	<b>36,553.77</b>
<b>Total 700.031 Police Gross Payroll</b>	<b>228,975.29</b>
700.04 Police ER FICA	14,565.26
700.07 Police ER Workers Comp	3,850.00
700.08 Police Test/Training/Physicals	425.00
<b>Total Police Salaries &amp; Fringe</b>	<b>247,815.55</b>
Police Utilities & Rent	
700.14 Police Communications	1,500.39
700.23 Police Electric	929.05
700.23 Police Electric (deleted)	529.52
<b>Total Police Utilities &amp; Rent</b>	<b>2,958.96</b>
Police Vehicle Expenses	
700.18 Police Vehicle Repair	664.96
<b>Total Police Vehicle Expenses</b>	<b>664.96</b>
Sanitation Dumping Fees	
800.30 Sanitation Contractual	22,360.08
800.301 Landfill Fees	5,040.08
800.31 Recycling Fee (JCSW & AVW)	5,088.15
<b>Total 800.30 Sanitation Contractual</b>	<b>32,488.31</b>
<b>Total Sanitation Dumping Fees</b>	<b>32,488.31</b>
Sanitation Equip Repair & Maint	
800.16 Sanitation Safety Equip/Expense	128.39
<b>Total Sanitation Equip Repair &amp; Maint</b>	<b>128.39</b>
Sanitation Other Expenses	
800.19 Sanitation Permits (deleted)	
800.41 Sanitation Supplies & Materials (deleted)	3,925.98
<b>Total 800.19 Sanitation Permits (deleted)</b>	<b>3,925.98</b>
800.21 Sanitation Uniforms	1,194.82
800.41 Sanitation Supplies & Materials	3,267.00

# Corporation of Shepherdstown

Profit and Loss  
July - November, 2022

	TOTAL
800.43 Sanitation Gas/Fuel	4,148.93
800.44 Sanitation Billing Postage	599.10
800.44 Sanitation Billing Postage (deleted)	916.80
<b>Total Sanitation Other Expenses</b>	<b>14,052.63</b>
Sanitation Salaries & Fringe	
800.03 Sanitation Gross Payroll	21,064.57
800.04 Sanitation ER FICA	2,166.52
800.05 Sanitation ER Health/Life	820.86
800.05 Sanitation ER Health/Life (deleted)	220.23
800.06 Sanitation ER Annuity Contrib.	445.41
800.07 Sanitation ER Workers Comp	155.00
<b>Total Sanitation Salaries &amp; Fringe</b>	<b>24,872.59</b>
Sanitation Vehicle Expenses	
800.17 Sanitation Vehicle Repair/Exp	1,948.20
<b>Total Sanitation Vehicle Expenses</b>	<b>1,948.20</b>
Streets Maintenance & Equipment	
750.15 Streets R&M	1,185.41
750.16 Streets Equipment Repair	11,129.96
750.17 Streets Safety Equip/Expense	506.06
750.20 Street Markings	1,510.57
<b>Total Streets Maintenance &amp; Equipment</b>	<b>14,332.00</b>
Streets Other Expenses	2,075.00
750.30 Streets Uniforms	1,204.20
750.31 Streets Commercial Insurance	2,380.00
750.41 Streets Supplies & Materials	2,181.05
<b>Total Streets Other Expenses</b>	<b>7,840.25</b>
Streets Salaries & Fringe	
750.02 Streets Gross P/R-Project Coord. (deleted)	
750.05 Streets ER Health/Life (deleted)	660.69
<b>Total 750.02 Streets Gross P/R-Project Coord. (deleted)</b>	<b>660.69</b>
750.03 Street Wages	34,116.10
750.04 Streets ER FICA	2,602.62
750.05 Streets ER Health/Life	2,462.58
750.06 Streets ER Annuity Contrib.	1,591.04
750.07 Streets ER Workers Comp	460.00
<b>Total Streets Salaries &amp; Fringe</b>	<b>41,893.03</b>
Streets Tree Maintenance	
750.14 Streets Tree Maintenance	19,144.00
<b>Total Streets Tree Maintenance</b>	<b>19,144.00</b>

# Corporation of Shepherdstown

Profit and Loss  
July - November, 2022

	TOTAL
Streets Utilities	
750.12 Streets Communications	296.39
750.18 Streets Electric	7,580.86
<b>Total Streets Utilities</b>	<b>7,877.25</b>
Streets Vehicle Expenses	
750.42 Streets Vehicle Repair	3,124.69
750.43 Streets Gas/Fuel	4,803.49
<b>Total Streets Vehicle Expenses</b>	<b>7,928.18</b>
Tobacco Warehouse Expense	68.85
903.05 Tobacco Warehouse Electric	14.65
<b>Total Tobacco Warehouse Expense</b>	<b>83.50</b>
Town Elections	
438.00 Elections	
438.02 Election Supplies & Expense	0.00
<b>Total 438.00 Elections</b>	<b>0.00</b>
<b>Total Town Elections</b>	<b>0.00</b>
Town Government Salaries/Fringe	
General Government	
City Council	
410.01 Council/Mayor/Recorder Salary	4,750.00
410.04 Council/Mayor/Recorder ER FICA	320.44
<b>Total City Council</b>	<b>5,070.44</b>
<b>Total General Government</b>	<b>5,070.44</b>
<b>Total Town Government Salaries/Fringe</b>	<b>5,070.44</b>
Visitors Center Expenses	
901.01 Visitors Center Tax % Paid Out	49,605.60
<b>Total Visitors Center Expenses</b>	<b>49,605.60</b>
<b>Total Expenses</b>	<b>\$762,599.44</b>
NET OPERATING INCOME	<b>\$108,124.24</b>
Other Income	
380C Restricted Fund Interest Coal (deleted-1)	0.00
410H Interest Income Housing (deleted-1)	0.00
<b>Total Other Income</b>	<b>\$0.00</b>
Other Expenses	
Reconciliation Discrepancies	0.00
<b>Total Other Expenses</b>	<b>\$0.00</b>
NET OTHER INCOME	<b>\$0.00</b>
NET INCOME	<b>\$108,124.24</b>

# Corporation of Shepherdstown

## Profit and Loss

July - November, 2022

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### Note

These financial statements have not been subjected to an audit, review, or compilation engagement, and no assurance is provided on them.