

For “in-person” meetings, persons who are not on the agenda but wish to address the governing body must register to speak at least 15 minutes prior to the start of the meeting. For Zoom meetings, the Mayor will canvas attendees for those wishing to speak. Time limits will be imposed. Written comments and/or questions to be addressed at the meeting, must be submitted to [jimauxer@yahoo.com](mailto:jimauxer@yahoo.com) 24 hours before the meeting. Requests for copies of documents related to agenda items must be made in writing at least 24 hours in advance of the meeting, not during the meeting. NOTE: Council members are elected to represent citizens of the Corporation of Shepherdstown, please contact them regarding any questions or comments you may have about the agenda items. This Council follows Robert’s Rules of Order (Revised).

THE MEETING IS STREAMED ON THE TOWN’S FACEBOOK PAGE  
“SHEPHERDSTOWN, WEST VIRGINIA”

## TOWN COUNCIL MEETING AGENDA

Tuesday, January 10, 2023

6:30 p.m.

LOCATION: TOWN HALL

104 NORTH KING STREET

MASK WEARING IS OPTIONAL

1. Call to order
2. Approval of Town Council Meeting Minutes of December 13, 2022
3. **Public Comment Period**
  - a. Persons who have registered to address Town Council.
4. **Visitors**
  - a. Steve Pearson – Experience Shepherdstown Budget
  - b. David Kelvington- new Police Officer – introduction
  - c. David Decker – Decker and Associates – sewer rate increase

## **5. Public Hearings**

- a. Second Reading To An Ordinance Re-Enacting Section 9-207 Of Chapter 2 Of Title 9 Of The Code Of Shepherdstown, West Virginia, To Prohibit Driveways That Cross Public Sidewalks
- b. Second Reading To An Ordinance Re-Enacting Section 11-405 Of Chapter 4 Of Title 11 Of The Code Of Shepherdstown, West Virginia, To Prohibit Driveways That Cross Public Sidewalks
- c. Second Reading To An Ordinance Section 9-902 Project Permits

## **6. Unfinished Business**

- a. Market House update
- b. Short-term rental update

## **7. Old Business**

- a. Training for Elected and Appointed Town Officials – January 19, 2023 at 5:30 p.m. Shepherd University Byrd Center

## **8. New Business**

- a. Town Administrator Job Description
- b. Finance Committee- explanation of financials on January 27 at 10:45 a.m.

## **9. Reports of Committees**

### **A. Finance Committee**

1. No meeting November 2022
2. Recommendations: NONE
3. Review and approval of Corporation Financials

### **B. Parking Committee**

1. No meeting in November 2022
2. Recommendations: NONE

### **C. Police Committee**

1. No meeting November 2022
2. Recommendations: NONE

**D. Public Works Committee**

1. No meeting in December 2022
2. Recommendations: NONE

**E. Parks and Recreation Committee**

1. No meeting in December 2022
2. Recommendations: NONE

**F. Grants Committee**

1. No meeting in December 2022
2. Recommendations: NONE

**11. Report of Commissions and Boards**

**A. Tree Commission**

1. No meeting in December 2022
2. Recommendations: NONE

**B. Water and Sanitary Board**

1. Meeting minutes of December 1, 2022 – not available
2. Recommendations:
  - a. Sewer Rate Increase

**C. Historic Landmarks Commission**

1. No meeting of December 2022
2. Recommendations: NONE

**D. Planning Commission**

1. No meeting in December 2022 – not available
2. Recommendations: NONE

**E. Board of Appeals**

**12. Mayor's Report**

**Shepherdstown Town Council Meeting Minutes**  
**Tuesday, December 13, 2022**  
**Town Hall**  
**104 North King Street**  
**6:30 p.m.**  
**Mask Wearing is Optional**  
**Also being streamed on the town's Facebook page "Shepherdstown,**  
**West Virginia"**  
**DRAFT**

**Present:** Jim Auxer (Mayor), Lori Robertson (Recorder), Marty Amerikaner, Jenny Haynes, Chris Stroeck, Leah Rumpy, and Cheryl Roberts.

**Absent:** None

**Staff:** Town Clerk Amy Boyd, Director of Public Works Frank Welch, and Zoning Officer Andy Beall.

**Visitors:** Steve Pearson and Jim Ford.

**Agenda Items 1 and 2-Call to order/approval of Town Council Minutes (vote required):**

Call to order by Mayor Auxer at 6:31 pm.

Approval of the Town Council Meeting Draft Minutes of November 8, 2022.

**C. Stroeck- move to approve Town Council Draft Minutes of November 8, 2022. Second by C. Roberts. No objections noted.**

**Agenda Item 3 – Public Comment Period:**

- a. Persons who have registered to address Town Council.

**Agenda Item 4 - Visitors:**

Visitor's comments, if any, are logged in under the specific agenda items.



### **Agenda Item 5 – Public Hearings:**

- a. First Reading To An Ordinance Re-Enacting Section 9-207 Of Chapter 2 Of Title 9 Of The Code Of Shepherdstown, West Virginia, To Prohibit Driveways That Cross Public Sidewalks.  
Mayor – those that are existing and currently approved are grandfathered in.  
**L. Robertson – move to approve the First Reading To An Ordinance Re-Enacting Section 9-207 Of Chapter 2 Of Title 9 Of The Code Of Shepherdstown, West Virginia, To Prohibit Driveways That Cross Public Sidewalks. Second by J. Haynes. No objections noted.**
- b. First Reading To An Ordinance Re-Enacting Section 11-405 Of Chapter 4 Of Title 11 Of The Code Of Shepherdstown, West Virginia, To prohibit Driveways That Cross Public Sidewalks.  
**J. Haynes – move to approve the First Reading To An Ordinance Re-Enacting Section 11-405 Of Chapter 4 Of Title 11 Of The Code Of Shepherdstown, West Virginia, To prohibit Driveways That Cross Public Sidewalks. Second by C. Stroeck. No objections noted.**
- c. First Reading To An ordinance Section 9-902 Project Permits.  
A. Beall – there have been no changes in fees for 10-years. This change went from 5 to 4 categories and mainstreamed it with other municipalities. The most significant change is to New Construction. Based on square footage. Currently we are ½ of what other local municipalities are doing.  
**L. Rappy – move to approve the First Reading To An ordinance Section 9-902 Project Permits. Second by C. Roberts. No objections noted.**

### **Agenda Item 6 – Unfinished Business:**

- a. Market House – update  
Mayor – we do not need a new roof, it needs to be repaired, sealed and painted.

M. Amerikaner – is concerned that the estimate came from someone who is not an actual roofer. This is important.

C. Stroeck – agreed – we need a person who specializes in roofing.

Mayor – we can do that – we will put it back on Public Works agenda.

L. Rampy – also, the MH criteria from the council went to Lori and it needs to be compiled.

L. Robertson – there's some confusion as to why the criteria was coming to me. It was supposed to be sent to the mayor or Amy.

Mayor – please send any criteria to me or to Amy. Leah offered to help compile it. Lets have a meeting regarding this January 3 at 5 p.m.

b. Short-term rental – update

Mayor – the state legislature passed legislation that is in conflict with their own zoning legislation.

C. Stroeck – there is definitely conflict here and he has concerns over it.

M. Amerikaner – if we can regulate our own zoning – we can't discriminate between different types of rentals.

A. Beall – currently we only allow short-term rentals in 2 zoning areas.

Mayor – it says we can do it anywhere under Home Rule – but it is still in conflict with ours. We may want to have a meeting at the Community Club for public input.

C. Stroeck – he sees this moving through the court system for a determination.

L. Robertson – gave the history of the research she did for short-term rentals across the country in various size towns/cities and the pros and cons. There were parameters laid out for historic towns so the historic nature would not be lost. However, when Chazz was here, he stated that no parameters could be set forth, so I'm not sure this would be feasible. I also don't see the need to hold a public meeting until we have the facts of what we can and cannot actually do. It will just be confusing.

L. Rampy – what's the process to engage the community?

Mayor – lets keep this on the January agenda to continue the discussion.

**Agenda Item 7 – Old Business:**

- a. None

**Agenda Item 8 – New Business:**

- a. Training for Elected and Appointed Town Officials – January 19, 2023 at 5:30 p.m. Shepherd University Byrd Center.

L. Robertson – can the training be videoed if some can't attend?

A. Boyd – she'd look into it. This way we'd have it for future trainings.

- b. Update of Town's website – approve of selected proposal –

J. Ford – the RFP was sent out and received 4 responses back addressing the basic criteria. From the 4 responses that were interviewed, 2 of the companies were worth pursuing further. One had no up front money required but each feature had a cost associated with it and there was \$6K annual fee. One had up-front money required; the annual fee was less with each year the annual fee becoming less. Liked this one.

evogov is the recommendation. They can start right away and it should be up and running within 3-months.

A. Boyd – has historically liked evogov – they gave a top-notch presentation and have more features than we can use – any future new features are free to us. It's very user friendly.

**L. Robertson – move to accept the recommendation of evogov and to authorize Mayor Auxer to sign the contract. Second by C. Roberts. No objections noted.**

**Agenda Item 9 – Mayor's Report:**

- Board of Education – met recently and voted to dig their own well and septic system. They agreed to sign the Temporary Construction Easement Agreement for the bike path.
- The Police Committee interviewed several applicants and made an offer to Officer Kelvington (he was an officer with Shepherd for over 20 years.)
- We are getting the required Temporary Construction Easements for the homeowners and businesses along Rt. 480 between the

Middle School and the park for the bike path. Lori gave a special shout out to Kenny Shipley, Frank Welch, and Matt Mullenax for their help.

- Looking forward to seeing the proposed budget from Experience Shepherdstown in January.
- L. Rumpy – can we get another budget report, year to date? She would like to see the whole picture and get clarification on the general fund parameters at the next finance meeting.  
Mayor will get that for the next meeting – budget vs. actual.  
Chris Stroeck – we need to set up a finance meeting and address these concerns and have the CPA come. Jan. 27<sup>th</sup> at 10:45 a.m.  
Amy Boyd – we can absolutely go to monthly budget reports again.  
M. Amerikaner – we need to see the numbers for future increases/expenditures.  
Mayor – Public Works has a list of equipment needs.
- C. Stroeck – stated that approximately 50 people attended the Forum on Shepherdstown and we received some great feedback.

### **Agenda Item 10 – Reports of Committees:**

#### **A. Finance Committee:**

1. No meeting in November 2022
2. Finance Reporting:
  3. Recommendations
    - a. None

#### **B. Parking Committee:**

1. No November 2022 meeting
2. Recommendations: None

#### **C. Police Committee:**

1. No November 2022 meeting
2. Recommendations: None

#### **D. Parks and Recreation Committee:**

1. Meeting minutes of November 2022 - not available
2. Recommendations:

- a. None

C. Roberts – the parks will have new mulch put down in the spring. Flexipave will start to go down early January for the path in Cullison – the color is called Cayenne. Also, 2 Little Library's have been installed.

**E. Public Works Committee:**

- 1. Meeting minutes of November 2022 – not available
- 2. Recommendations:
  - a. Revision to Section 11-405 Driveways across sidewalks - see above

**F. Path Advisory Committee**

- 1. No meeting in November 2022
- 2. Recommendations:
  - a. None

**G. Grants Committee**

- 1. No meeting November 2022
- 2. Recommendations:
  - a. None

**Agenda item 11 – Report of Commissions, Authority and Boards:**

**1. Historic Landmarks Commission:**

- 1. Meeting minutes of November 2022
- 2. Recommendations:
  - a. None

**2. Planning Commission:**

- 1. Meeting minutes of November 2022 – not available
- 2. Recommendations:
  - a. Revision to 9-207 Off-Street Parking Requirements and 9-902 Permit Fee Schedule. See above.  
L. Rampy – the comprehensive plan work is going well.  
Philip Baker-Shenk will come and to report.

**3. Tree Commission**

1. Meeting minutes of November 2022 – not available
2. Recommendations:
  - a. NoneL. Robertson – The Devonshire sidewalk and curb is in the works.

**4. Water and Sanitary Board:**

- 1 –Meeting minutes of December 1, 2022 - not available
- 2 – Recommendations:
  - a. None

**5. Board of Appeals**

1. None scheduled.

**C. Roberts – move to adjourn at 8:09 p.m. Second by C. Stroeck. No objections noted.**

Draft Minutes respectfully submitted by L. Robertson, Recorder for the Corporation of Shepherdstown.

SVC INC Functional P&L Summary	2016	2017	2018	2019	2020 <i>actual</i>	2021 JAN- JUN <i>actual</i>	2021-2022 JUL-JUN <i>actual</i>	2022-2023 JUL-JUN <i>projected</i>	2023-2024 JUL-JUN <i>prelim</i>
<b>GENERAL Revenue</b>									
H-M Tax Receipts	49,569	63,259	63,062	60,335	53,872	13,970	0	0	14,000
Donations	293	1,132	556	976	36	0	0	0	0
Interest/Misc	14	16	38	76	71	24	381	300	0
Sponsorships/Memberships	825	3,970	0	0	0	0	0	0	0
<b>Total Receipts</b>	<b>50,701</b>	<b>68,377</b>	<b>63,656</b>	<b>61,387</b>	<b>53,979</b>	<b>13,994</b>	<b>381</b>	<b>300</b>	<b>14,000</b>
<b>G&amp;A Expense</b>									
Personnel	20,672	27,343	29,167	32,274	10,005	0	0	0	0
Rent (office)	8,879	6,549	7,293	6,171	2,244	0	0	0	0
Maintenance & Cleaning	0	50	0	350	0	0	0	0	0
Telephone/Internet	1,653	1,679	1,682	1,808	1,247	0	0	0	0
Utilities	0	0	0	133	41	0	0	0	0
Business License	0	50	0	26	41	25	25	25	25
Liability Insurance	321	324	324	733	697	688		0	0
Office Supplies	786	3,783	1,619	1,698	629	58	0	0	0
USPS Box Rental	84	88	90	92	92	92	92	92	100
Postage	192	193	104	37	0	0	0	0	0
Signage	3	446	0	0	0	0	0	0	0
Misc (petty cash)	0	0	66	0	90	0	0	0	0
Software Expense	814	422	812	938	1,480	805	814	840	850
Professional Services	269	0	0	0	300	600	0	1,200	1,200
Interns (general)	0	0	1,411	2,739	0	0	0	0	0
Misc	0	110	5	0	0	500	500	500	500
Dues & Subscriptions	0	0	37	0	0	0	342	350	350
Supplies (other)	0	0	407	0	0	0	0	0	0
Dropbox	0	0	199	0	0	0	0	0	0
Other	0	0	0	0	0	15	0	0	0
<b>Total G&amp;A Expense</b>	<b>33,673</b>	<b>41,037</b>	<b>43,216</b>	<b>46,999</b>	<b>16,866</b>	<b>2,783</b>	<b>1,773</b>	<b>3,007</b>	<b>3,025</b>
<i>Pctg of General Receipts</i>	<i>66%</i>	<i>60%</i>	<i>68%</i>	<i>77%</i>					<i>22%</i>



SVC INC Functional P&L Summary										
	2016	2017	2018	2019	2020 <i>actual</i>	2021 JAN- JUN <i>actual</i>	2021-2022 JUL-JUN <i>actual</i>	2022-2023 JUL-JUN <i>projected</i>	2023-2024 JUL-JUN <i>prelim</i>	
<b>Marketing &amp; Advertising</b>										
Brochures (design & print)	1,144	3,888	3,196	250	0	0	0	0	0	to JCCVB
Online - Web content/email	2,460	2,880	2,640	2,860	1,480	600	800	1,000	1,000	
Online - email mktg	0	360	450	657	769	401	334	600	600	
Online - web hosting/tech	280	2,184	4,507	1,807	1,638	286	1,631	1,700	1,700	
Online - Consultant	0	0	0	1,300	0	0	0	4,000	0	website redo
Advertising - Online	0	0	49	0	0	0	0	500	1,000	
Advertising - Print	2,900	2,625	3,156	2,575	2,500	0	193	0	0	
Memberships/Sponsorships	500	500	500	500	0	0	0	500	500	Canal Towns
Photography	0	75	0	0	0	0	0	0	0	
Publicity	0	0	75	0	0	0	0	0	0	
Intern (marketing)	0	0	0	462	352	0	0	0	0	
Misc Marketing & Advert	0	0	0	0	0	0	68	100	0	
<b>Total Mktg &amp; Advert</b>	<b>7,284</b>	<b>12,512</b>	<b>14,573</b>	<b>10,411</b>	<b>6,739</b>	<b>1,287</b>	<b>3,026</b>	<b>8,400</b>	<b>4,800</b>	
<i>Pctg of General Receipts</i>	<i>14%</i>	<i>18%</i>	<i>23%</i>	<i>17%</i>					<i>34%</i>	
<b>MERCH Receipts</b>										
Merch Sales	592	5,398	5,598	2,830	1,521	390	0	0	0	
Merch Purchases (expensed)	4,841	102	1,213	979	0	0	0	0	0	
<b>Merch Surplus / (Deficit)</b>	<b>(4,249)</b>	<b>5,296</b>	<b>4,385</b>	<b>1,851</b>	<b>1,521</b>	<b>390</b>	<b>0</b>	<b>0</b>	<b>0</b>	



SVC INC Functional P&L Summary	2016	2017	2018	2019	2020	2021 JAN- JUN	2021-2022 JUL-JUN	2022-2023 JUL-JUN	2023-2024 JUL-JUN	
					actual	actual	actual	projected	prelim	
<b>EVENTS - Revenue/Grants</b>										
Gardenfest	500	0	0	0	0	0	0	0	0	
Dogfest	1,030	900	2,127	3,036	0	0	0	500	1,500	grant, vendors, sponsors
BooFest	596	550	24	500	0	0	0	0	500	grant
Xmas in Slown	3,470	2,876	2,376	2,626	4,752	0	0	3,500	3,500	grants
Other Events	160	0	1,730	1,760	0	0	0	0	0	
Other activities	0	0	0	0	0	0	0	0	0	
<b>Event Receipts Subtotal</b>	<b>5,756</b>	<b>4,326</b>	<b>6,257</b>	<b>7,922</b>	<b>4,752</b>	<b>0</b>	<b>0</b>	<b>4,000</b>	<b>5,500</b>	
<b>EVENTS - Expense</b>										
Storage Rent	0	440	928	1,726	1,804	936	1,863	1,900	1,900	
Gardenfest	236	2,414	0	0	0	0	0	0	0	
Dogfest	2,266	1,694	950	1,055	0	0	4,606	3,500	3,500	
BooFest	2,552	1,688	3,268	1,229	321	0	0	500	1,000	
Veterans Day	0	0	347	0	0	0	0	0	500	
Xmas in Slown	2,646	4,856	3,255	3,423	1,280	2,982	4,130	3,000	3,500	
Other Events	0	0	0	638	0	0	0	1,000	1,000	
Other activities	254	0	0	0	0	0	0	0	0	
Misc/Discontinued Event Expense	0	0	0	0	0	0	0	0	0	
<b>Event Expense Subtotal</b>	<b>7,954</b>	<b>11,092</b>	<b>8,748</b>	<b>8,071</b>	<b>3,405</b>	<b>3,918</b>	<b>10,599</b>	<b>9,900</b>	<b>11,400</b>	
<b>Events Surplus / (Deficit)</b>	<b>(2,198)</b>	<b>(6,766)</b>	<b>(2,491)</b>	<b>(149)</b>	<b>1,347</b>	<b>(3,918)</b>	<b>(10,599)</b>	<b>(5,900)</b>	<b>(5,900)</b>	

SVC INC Functional P&L Summary	2016	2017	2018	2019	2020	2021 JAN- JUN	2021-2022 JUL-JUN	2022-2023 JUL-JUN	2023-2024 JUL-JUN
					actual	actual	actual	projected	prelim
Consolidated Surplus / (Deficit) - Annual	3,297	13,358	7,761	5,679	33,242	6,396	(15,017)	(17,007)	275

Escrow for JCCVB Welcome Center Rent

(30,000)

through Apr 2023

Surplus Carry-forward cumulative (from 2016)	3,297	16,655	24,416	30,095	33,337	39,733	24,716	7,709	7,984
	2016	2017	2018	2019	CY20	FY21	FY22	FY23	FY24

**AN ORDINANCE RE-ENACTING  
SECTION 9-207 OF CHAPTER 2 OF TITLE 9 OF THE  
CODE OF SHEPHERDSTOWN, WEST VIRGINIA,  
TO PROHIBIT DRIVEWAYS THAT CROSS PUBLIC SIDEWALKS**

THE SHEPHERDSTOWN TOWN COUNCIL ORDAINS:

Chapter 2 of Title 9 of the Town Code is hereby amended by amending and re-enacting Section 9-207, entitled "Off-street parking requirements", to prohibit driveways that cross public sidewalks; accordingly, there is amended and re-enacted Section 9-207 of Chapter 2 of Title 9 to read as follows:

Section 9-207 Off-street parking requirements.

Parking space or spaces surfaced with asphalt, concrete or other stabilized material such as crusher-run and three (3) inches of stone shall be provided on any lot on which any of the following uses are hereafter established. Each space shall have access to an alley. Access across a public sidewalk is prohibited. For purposes of computing, each space will be not less than nine (9) feet wide nor twenty (20) feet long.

I. Minimum requirements for specific uses:

- (a) For dwellings, one (1) space on the lot for each living unit in the building. For lodging houses, one (1) space on the lot for each lodging unit in the dwelling.
- (b) For churches erected on new sites, one parking space on the lot for each ten (10) seats in the main auditorium, but existing churches and additions to or enlargements of churches existing at the time of passage of this title shall be exempt from this requirement.
- (c) For places of public assembly, including auditoriums and theatres, one space for each seven (7) seats provided.
- (d) For all schools, except high schools, two (2) spaces for each classroom; for high schools ten (10) spaces for each classroom.
- (e) For institutions, clubs, lodges and other public and semi-public buildings, five (5) spaces for each one thousand (1,000) square feet of floor area.
- (f) For commercial and residential uses located on the same lot in the Residential Commercial District, one space for each dwelling unit and one space for each two hundred (200) square feet of commercial floor area, with a minimum of two (2) spaces required.
- (g) For commercial uses, except as specified in Section 9-207 I (f), one (1) space for each three hundred (300) square feet of floor area and one (1) space for each two (2) employees.

II. General rules and exceptions:

- (a) In the RC and C Districts, parking space may be provided on a separate lot if within three hundred (300) feet of the building served, and two (2) or more owners may join together in the provision of this parking space.
- (b) No parking space may be located in a front or side yard.
- (c) Parking space for any use specifically permitted in an R District may be provided on a lot adjoining that use.
- (d) Existing buildings not complying with off-street parking requirements may be remodeled, repaired or structurally altered, but any enlargement must provide the required parking spaces for said enlargement.

First Reading: December 13, 2022

Second Reading: \_\_\_\_\_

Adopted: \_\_\_\_\_

**AN ORDINANCE RE-ENACTING  
SECTION 11-405 OF CHAPTER 4 OF TITLE 11 OF THE  
CODE OF SHEPHERDSTOWN, WEST VIRGINIA,  
TO PROHIBIT DRIVEWAYS THAT CROSS PUBLIC SIDEWALKS**

THE SHEPHERDSTOWN TOWN COUNCIL ORDAINS:

Chapter 4 of Title 11 of the Town Code is hereby amended by amending and re-enacting Section 11-405, now entitled "Prohibition of driveways across sidewalks", to prohibit driveways that cross public sidewalks. Accordingly, there is amended and re-enacted Section 11-405 of Chapter 4 of Title 11 to read as follows:

Section 11-405 Prohibition of driveways across sidewalks.

Driveways across sidewalks are prohibited.

First Reading:    December 13, 2022

Second Reading: \_\_\_\_\_

Adopted: \_\_\_\_\_

AN ORDINANCE AMENDING CHAPTER 8 OF TITLE 9 OF THE CODE OF SHEPHERDSTOWN  
RELATING TO PROJECT PERMIT FEE SCHEDULE

*Please check all boxes that may apply (Application Fees Due Upon Submittal):*

	<p><b><u>Category I:</u></b></p> <p>Minor projects such as murals, awnings, porch railings, window boxes, satellite dishes, solar panels, gutters &amp; downspouts, patios, sidewalks, hardscaping, signs, fences, storage sheds (not attached to the ground) and other minor changes and permit extensions.</p> <p style="text-align: right;"><b>\$50.00</b></p>
	<p><b><u>Category II:</u></b></p> <p>Window replacement, roof replacement, siding replacement, porch enclosure, driveways, carports and decks.</p> <p style="text-align: right;"><b>\$100.00</b></p>
	<p><b><u>Category III:</u></b></p> <p>New construction of and/or additions to residential, commercial and industrial structures.</p> <p style="text-align: right;"><b>\$300 + \$0.50 per sq. ft.</b></p> <p>New construction of garages &amp; other accessory buildings (permanently attached to the ground).</p> <p style="text-align: right;"><b>\$50 + \$0.10 per sq. ft.</b></p>
	<p><b><u>Category IV:</u></b></p> <p><b>Demolition or Relocation of a Structure:</b> Removal of any building feature(s) or razing of any structure(s) or relocation of a structure to new location. For either project, the applicant must submit the following in writing (in addition to an application):</p> <ol style="list-style-type: none"> <li>1. Reason for the demolition/relocation (including historic documentation).</li> <li>2. Describe the structure's condition in detail.</li> <li>3. Describe the proposed reuse of the site, including full drawings of new structure &amp; landscaping.</li> <li>4. Evidence of relevant funding or financial concerns.</li> <li>5. Timeframe for project</li> </ol> <p><b>\$50.00</b>      Accessory Buildings  <b>\$150.00</b>      Non-Contributing Structures (&lt; 50 years old)  <b>\$500.00</b>      Contributing Structures (&lt;50 years old)</p>
<p style="text-align: center;">The Planning &amp; Zoning Administrator shall categorize any request not specifically listed in the above categories.</p>	

**Fees shall be paid to the Town Treasurer/Clerk and must accompany the application. If work begins without the required permit and/or certificate, double the cost of said permit and/or certificate will be charged.**

First Reading: December 13, 2022

Second Reading: \_\_\_\_\_

Adopted: \_\_\_\_\_

## Town Administrator Job Description Shepherdstown, WV

The Town Administrator is appointed by the Mayor and confirmed by the Council. Under the direction of the Mayor, the Town Administrator oversees the general administration and oversight of Town departments, the Town's employees, and the Town's annual operating and capital budgets. Services provided to residents include public safety; highways and streets; planning and zoning; parks; recreation; urban development; electric, natural gas, water, and sanitary sewer systems; sanitary landfill; and general administrative services. The Town Administrator leads and carries out Council directed policies, programs, and initiatives and ensures effective, efficient, and responsive professional services to the entire community. Termination of employment requires the vote of Council.

The Town Administrator's responsibilities specifically include:

- Day-to-day communications with the Mayor;
- Human resource services to ensure appropriate procedures are in place and followed for hiring, training, evaluating, disciplining and if necessary terminating staff and participating in that process;
- Maintaining adherence to office policies and procedures to ensure effective, efficient, and responsive professional service to the community;
- Overseeing the Town budget and ensuring that timely and accurate financials are provided to the Mayor, Council, and Town committees, boards, and commissions;
- Providing creative and forward thinking on current and future issues and preparing the Mayor and Council for discussion and action;
- Providing research, analysis and recommendations on special projects;
- Working effectively with contracted services, businesses, non-profits and other entities in the Town and with other jurisdictions;
- Establishing a working relationship with colleagues in Jefferson County and other jurisdictions so that the interests of Shepherdstown are considered in discussions and actions;
- Attendance at all Council meetings;
- Researching, applying for, and managing grants;
- Handling other duties as they emerge and are assigned.

#### Experience:

- Master's Degree and 7-years' minimum experience as a town or city administrator preferred. A person who has served as an administrator in a complex environment may be considered.
- Extensive professional experience in finance, budgeting, capital and operational planning, expenditure management, labor relations, public facilitation, and staff development.
- Excellent public and interpersonal communication skills.
- Demonstrated ability in advancing the vision and goals of an organization through positive leadership.
- Experience with managing people and relevant policies including all legal requirements relative to personnel and human resources.
- Experience in sourcing and obtaining grants.
- Strong understanding of service to small communities and a track record of advancing an organization's vision and goals.

#### Knowledge, skills, abilities:

- Demonstrated political acumen and skill in building and maintaining relationships, including the ability to manage conflict, and find common ground as appropriate.
- Demonstrated ability to write clear, concise reports, emails, and other documentation.
- Strong public speaking skills, both formal and informal.
- Creative and strategic thinking and problem solving.
- Ability to maintain harmonious and effective working relationships with and among employees.
- Independent judgment to manage routine matters.
- Appreciation for the needs and challenges of a small town.
- Ability to form partnerships to advance projects.
- Proficiency in computer applications including knowledge of spreadsheets, databases, work processing, internet research, and appropriate software applications.
- Aptitude for numbers and details and strong analytical skills.
- Outstanding organizational skills; ability to manage time and personnel effectively.



- Aptitude to prioritize tasks and assignments for self and others.

# Corporation of Shepherdstown Coal Severance Balance Sheet

As of October 31, 2022

	Total
<b>ASSETS</b>	
Current Assets	
Bank Accounts	
101C Coal Severance Checking 6208	21,789.71
Total Bank Accounts	\$ 21,789.71
Other Current Assets	
202C Accrued Receivables Coal	0.00
Total Other Current Assets	\$ 0.00
Total Current Assets	\$ 21,789.71
<b>TOTAL ASSETS</b>	\$ 21,789.71
<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	2,325.88
Total Equity	\$ 20,789.71
<b>TOTAL LIABILITIES AND EQUITY</b>	\$ 21,789.71

## **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 - October, 2022

	Oct-22	YTD
<b>Income</b>		
310 Coal Severance Tax	0.00	2,120.84
Uncategorized Income	0.00	50.00
<b>Total Income</b>	\$ 0.00	\$ 2,170.84
<b>Gross Profit</b>	\$ 0.00	\$ 2,170.84
<b>Expenses</b>		
<b>Total Expenses</b>	0.00	0.00
<b>Net Operating Income</b>	\$ 0.00	\$ 2,170.84
<b>Other Income</b>		
380C Restricted Fund Interest Coal	38.29	155.04
<b>Total Other Income</b>	\$ 38.29	\$ 155.04
<b>Net Other Income</b>	\$ 38.29	\$ 155.04
<b>Net Income</b>	\$ 38.29	\$ 2,325.88

## **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

## Balance Sheet As of October 31, 2022

	TOTAL	
	AS OF OCT 31, 2022	AS OF JUN 30, 2022 (PP)
<b>ASSETS</b>		
Current Assets		
Bank Accounts		
100.00 Housing Authority Checking 9559	0.00	1,544.08
101C Coal Severance Checking 6208	0.00	17,443.30
110 Lighting 2728	4,623.47	4,586.61
GENERAL FUNDS BANKING		
101.011 General Operating Funds 6209	3,827,292.31	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>-77,543.65</b>	<b>1,000,412.04</b>
101.040 DR/CR Revenue Checking 8818	374,586.35	371,599.94
101.09 PoliceDR/CR Acct-all 6798	190,446.14	166,536.56
101.50 Payroll Checking 0471	47,185.29	13,812.95
102 Global (was WSG) 6039	1,326,545.18	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>1,861,619.31</b>	<b>2,511,065.19</b>
RESERVED FUNDS BANKING 6209		
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 October 31, 2022

	TOTAL	
	AS OF OCT 31, 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	120,223.60	107,303.50
105 Police Dept. Equip. Fund (JSB) 4986	11,239.00	11,149.39
<b>Total RESTRICTED FUNDS BANKING</b>	<b>185,162.53</b>	<b>172,152.82</b>
Parks & Recreation Hotel/Motel 5985	74,618.85	74,023.95
Special Fund		
ARPA 8097	431,010.20	427,573.96
<b>Total Special Fund</b>	<b>431,010.20</b>	<b>427,573.96</b>
Undeposited Funds	1,220.23	1,513.95
<b>Total Bank Accounts</b>	<b>\$6,409,390.62</b>	<b>\$7,061,039.89</b>
Accounts Receivable		
General Funds A/R		
108 Other Accrued Receivables		
108.01 NSF Check Receivables	-129.33	
<b>Total 108 Other Accrued Receivables</b>	<b>-129.33</b>	
109 Accrued Taxes Receivable		
109.01 Accr. Rec.-All Other Revenues	26,448.60	241,382.11
109.02 Accru Rec.-W/S Utility Tax-All	3,240.24	2,261.24
109.03 Deferred Property Taxes Rec.	17,281.79	17,281.79
<b>Total 109 Accrued Taxes Receivable</b>	<b>46,970.63</b>	<b>260,925.14</b>
111 Garbage Billing	0.00	
111.01 Garbage Billing-All	16,424.00	16,956.85
111.02 Recycling Billing-All	3,444.54	3,635.54
111.03 Allowance for Doubtful Accounts	-2,000.00	-2,000.00
<b>Total 111 Garbage Billing</b>	<b>17,868.54</b>	<b>18,592.39</b>
<b>Total General Funds A/R</b>	<b>64,709.84</b>	<b>279,517.53</b>
<b>Total Accounts Receivable</b>	<b>\$64,709.84</b>	<b>\$279,517.53</b>

# Corporation of Shepherdstown

## Balance Sheet As of October 31, 2022

	TOTAL	
	AS OF OCT 31, 2022	AS OF JUN 30, 2022 (PP)
Other Current Assets		
112.011 Tobacco Warehouse	5,261.00	5,261.00
202C Accrued Receivables Coal	0.00	2,020.53
Other Current Assets		
112.01 Prepaid Expenses	94,612.10	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>104,358.05</b>	<b>60,413.73</b>
<b>Total Other Current Assets</b>	<b>\$109,619.05</b>	<b>\$67,695.26</b>
<b>Total Current Assets</b>	<b>\$6,583,719.51</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>\$12,027,207.02</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 October 31, 2022

	TOTAL	
	AS OF OCT 31, 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	75,243.02	69,616.78
<b>Total Credit Cards</b>	<b>\$75,243.02</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
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	-48,960.76	-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	-241,034.82	568,592.31
Due to/from Water	191,564.48	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	0.00	
Customer Deposit Funds Payable	20,081.55	20,171.50
Customer Deposit Interest Payable	3,325.55	3,325.55
<b>Total 235 Customer Dep Funds/Int Payable</b>	<b>23,407.10</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>26,178.55</b>	<b>26,268.50</b>
Payroll Liabilities	2,006.42	615.64
VALIC Retirement Payable	14,783.17	6,638.31
<b>Total Other Current Liabilities</b>	<b>\$304,378.58</b>	<b>\$1,222,187.68</b>
<b>Total Current Liabilities</b>	<b>\$382,640.16</b>	<b>\$1,304,954.75</b>
<b>Total Liabilities</b>	<b>\$382,640.16</b>	<b>\$1,304,954.75</b>

# Corporation of Shepherdstown

## Balance Sheet

As of October 31, 2022

	TOTAL	
	AS OF OCT 31, 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	0.00	18,463.83
Fund Balance	4,680,537.16	4,680,537.16
Fund Balance Housing	0.00	39,040.18
Retained Earnings	1,342,273.89	1,342,273.89
Net Income	155,285.43	
<b>Total Equity</b>	<b>\$11,644,566.86</b>	<b>\$11,546,785.44</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$12,027,207.02</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 - October, 2022

		TOTAL		
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
<b>Income</b>				
Court Fee Revenues	-590.00		-590.00	
320 Fines,Fees and Court Costs	155.00		155.00	
320.01 Bond Deposits	17,466.06	17,676.00	-209.94	98.81 %
320.03 Fingerprints	50.00	35.00	15.00	142.86 %
320.05 Technology Fee		1,050.00	-1,050.00	
320.10 DR/CR Chargebacks-temp acct	-198.78		-198.78	
<b>Total 320 Fines,Fees and Court Costs</b>	<b>17,472.28</b>	<b>18,761.00</b>	<b>-1,288.72</b>	<b>93.13 %</b>
389 Accident Reports	140.00	87.48	52.52	160.04 %
<b>Total Court Fee Revenues</b>	<b>17,022.28</b>	<b>18,848.48</b>	<b>-1,826.20</b>	<b>90.31 %</b>
<b>Gaming Income-Table Games</b>				
376.00 Gaming Income-Table Games	32,955.84	4,272.00	28,683.84	771.44 %
Table Game-RacetrackCharlestown	15,406.43	37,152.00	-21,745.57	41.47 %
Table Games Greenbrier	27.08	122.56	-95.48	22.10 %
Table Games Greenbrier (deleted)	16,768.84		16,768.84	
<b>Total 376.00 Gaming Income-Table Games</b>	<b>65,158.19</b>	<b>41,546.56</b>	<b>23,611.63</b>	<b>156.83 %</b>
<b>Total Gaming Income-Table Games</b>	<b>65,158.19</b>	<b>41,546.56</b>	<b>23,611.63</b>	<b>156.83 %</b>
<b>Hotel Occupancy Tax Revenue</b>				
Hotel Occupancy Tax Revenue	14,363.49		14,363.49	
308 Hotel Occupancy Tax	42,015.24	35,000.00	7,015.24	120.04 %
<b>Total Hotel Occupancy Tax Revenue</b>	<b>56,378.73</b>	<b>35,000.00</b>	<b>21,378.73</b>	<b>161.08 %</b>
<b>License &amp; Permit Revenue</b>				
License & Permit Revenue	1,915.00	2,625.00	-710.00	72.95 %
325 Business Licenses	11,117.00	8,748.00	2,369.00	127.08 %
<b>Total License &amp; Permit Revenue</b>	<b>13,032.00</b>	<b>11,373.00</b>	<b>1,659.00</b>	<b>114.59 %</b>
<b>Other Revenues</b>				
380 Checking Interest	2,641.49		2,641.49	
380.01 General Fund Interest	53,561.94	21,000.00	32,561.94	255.06 %
380.02 Restricted Fund Interest		700.00	-700.00	
380.03 Other Interest		700.00	-700.00	
<b>Total 380 Checking Interest</b>	<b>56,203.43</b>	<b>22,400.00</b>	<b>33,803.43</b>	<b>250.91 %</b>
381 Reimbursements	-155.10		-155.10	
381.10 Gas Tax Reimbursements		875.00	-875.00	
<b>Total 381 Reimbursements</b>	<b>-155.10</b>	<b>875.00</b>	<b>-1,030.10</b>	<b>-17.73 %</b>
382 Refunds & Rebates	5,218.74		5,218.74	
382.02 Purchase Card Refund/Rebate	250.85	4,304.00	-4,053.15	5.83 %
<b>Total 382 Refunds &amp; Rebates</b>	<b>5,469.59</b>	<b>4,304.00</b>	<b>1,165.59</b>	<b>127.08 %</b>
399 Miscellaneous Income				
399.05 Refunds & Reimbursements	-2,436.00	52.48	-2,488.48	-4,641.77 %
399.21 Banner Hanging Fee		175.00	-175.00	
399.46 COVID REIMBURSEMENT	5,757.36	525.00	5,232.36	1,096.64 %
<b>Total 399 Miscellaneous Income</b>	<b>3,321.36</b>	<b>752.48</b>	<b>2,568.88</b>	<b>441.39 %</b>
<b>Total Other Revenues</b>	<b>64,839.28</b>	<b>28,331.48</b>	<b>36,507.80</b>	<b>228.86 %</b>

# Corporation of Shepherdstown

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

July - October, 2022

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Other Tax Revenues				
303 Gas & Oil Severance	8,903.40	1,195.96	7,707.44	744.46 %
304 Utility Tax	4,335.93		4,335.93	
304.01 Town Utility Tax-Utility Co.	3,250.00	8,784.00	-5,534.00	37.00 %
304.02 Town Utility Tax-Water/Sewer	11,013.95	8,436.00	2,577.95	130.56 %
<b>Total 304 Utility Tax</b>	<b>18,599.88</b>	<b>17,220.00</b>	<b>1,379.88</b>	<b>108.01 %</b>
305 Business & Occupation Tax	21,855.19	18,200.00	3,655.19	120.08 %
306 Wine/Liquor/Private Club Tax	45,364.55	35,700.00	9,664.55	127.07 %
307 Animal Control Tax	221.40	105.00	116.40	210.86 %
314 Muni Sales & Use Tax	135,723.74	177,500.00	-41,776.26	76.46 %
328 Franchise Fee/Pole Tax	3,075.79	3,500.00	-424.21	87.88 %
330 IRP Truck Fees	5,451.55	2,800.00	2,651.55	194.70 %
<b>Total Other Tax Revenues</b>	<b>239,195.50</b>	<b>256,220.96</b>	<b>-17,025.46</b>	<b>93.36 %</b>
Parking Fee Revenue	11,266.37		11,266.37	
321 Parking Tickets/includes boots	13,511.68	4,724.00	8,787.68	286.02 %
342 Parking Meter Revenues	16,947.11		16,947.11	
342.10 Parking Meter Income	8,935.58	15,748.00	-6,812.42	56.74 %
342.30 Parking Meter-Passport	9,379.31	8,750.00	629.31	107.19 %
<b>Total 342 Parking Meter Revenues</b>	<b>35,262.00</b>	<b>24,498.00</b>	<b>10,764.00</b>	<b>143.94 %</b>
343 Parking Permit Revenue	4,550.00	4,376.00	174.00	103.98 %
<b>Total Parking Fee Revenue</b>	<b>64,590.05</b>	<b>33,598.00</b>	<b>30,992.05</b>	<b>192.24 %</b>
Planning Commission Revenue				
326 Building Permits	35.00	2,624.00	-2,589.00	1.33 %
353 BOA Fee (Book Fee here-no A/P)		70.00	-70.00	
<b>Total Planning Commission Revenue</b>	<b>35.00</b>	<b>2,694.00</b>	<b>-2,659.00</b>	<b>1.30 %</b>
Property Tax Revenue	137,531.16	7,700.00	129,831.16	1,786.12 %
Property Taxes-State Utilities		112,350.00	-112,350.00	
<b>Total Property Tax Revenue</b>	<b>137,531.16</b>	<b>120,050.00</b>	<b>17,481.16</b>	<b>114.56 %</b>
Refuse Collections Revenue				
350 Refuse Collection				
350.10 Refuse Revenue-All	55,175.95	55,650.00	-474.05	99.15 %
350.20 Recycling Revenue-All	9,823.35	10,850.00	-1,026.65	90.54 %
<b>Total 350 Refuse Collection</b>	<b>64,999.30</b>	<b>66,500.00</b>	<b>-1,500.70</b>	<b>97.74 %</b>
Special Recycling Revenue				
350.05 Refuse Coll.- Special Pickup	50.00	525.00	-475.00	9.52 %
<b>Total Special Recycling Revenue</b>	<b>50.00</b>	<b>525.00</b>	<b>-475.00</b>	<b>9.52 %</b>
<b>Total Refuse Collections Revenue</b>	<b>65,049.30</b>	<b>67,025.00</b>	<b>-1,975.70</b>	<b>97.05 %</b>
Rents Revenue				
345.00 Rent-Water & Sewer Depts.		15,120.00	-15,120.00	
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 - October, 2022

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
345.04 Rumsey Park Rent (Restr.-Parks)		105.00	-105.00	
<b>Total Rents Revenue</b>		<b>15,227.00</b>	<b>-15,227.00</b>	
Uncategorized Income	0.00		0.00	
Video Lottery Proceeds Revenue	8,152.39		8,152.39	
397.02 New Limited VL Terminals	1,095.23	2,275.00	-1,179.77	48.14 %
397.05 VL Garbage Truck Repay		13,860.00	-13,860.00	
Video Lottery-Net terminal				
397.00 Racetrack Video Lottery	20,235.02	68,008.00	-47,772.98	29.75 %
<b>Total Video Lottery-Net terminal</b>	<b>20,235.02</b>	<b>68,008.00</b>	<b>-47,772.98</b>	<b>29.75 %</b>
<b>Total Video Lottery Proceeds Revenue</b>	<b>29,482.64</b>	<b>84,143.00</b>	<b>-54,660.36</b>	<b>35.04 %</b>
<b>Total Income</b>	<b>\$752,314.13</b>	<b>\$714,057.48</b>	<b>\$38,256.65</b>	<b>105.36 %</b>
<b>GROSS PROFIT</b>	<b>\$752,314.13</b>	<b>\$714,057.48</b>	<b>\$38,256.65</b>	<b>105.36 %</b>
Expenses				
455.01 Sidewalk Assistance Housing	367.00		367.00	
700.305 Misc. Contractual	1,684.25		1,684.25	
916 Library - Building Repairs		7,000.00	-7,000.00	
City Hall Accounting/Audit				
440.21 City Hall Accounting Services	7,342.02	2,664.00	4,678.02	275.60 %
<b>Total City Hall Accounting/Audit</b>	<b>7,342.02</b>	<b>2,664.00</b>	<b>4,678.02</b>	<b>275.60 %</b>
City Hall Bldg/Equip Expenses				
440.16 Town Hall Bldg Repair/Maint		700.00	-700.00	
440.27 City Hall Communications	1,564.70	2,450.00	-885.30	63.87 %
440.28 City Hall Water/Sewer/Trash	397.77	1,068.00	-670.23	37.24 %
440.33 City Hall Rent		320.00	-320.00	
440.57 City Hall Equip Repairs/Maint	1,468.36	700.00	768.36	209.77 %
440.59 City Hall Equipment Purchase		5,250.00	-5,250.00	
<b>Total City Hall Bldg/Equip Expenses</b>	<b>3,430.83</b>	<b>10,488.00</b>	<b>-7,057.17</b>	<b>32.71 %</b>
City Hall Insurance				
440.26 City Hall Insurance Bonds	83.34	70.00	13.34	119.06 %
440.31 City Hall Commercial Insurance	12,127.00	7,700.00	4,427.00	157.49 %
<b>Total City Hall Insurance</b>	<b>12,210.34</b>	<b>7,770.00</b>	<b>4,440.34</b>	<b>157.15 %</b>
City Hall Legal Fees		3,500.00	-3,500.00	
440.30 Legal Services	2,473.35	700.00	1,773.35	353.34 %
<b>Total City Hall Legal Fees</b>	<b>2,473.35</b>	<b>4,200.00</b>	<b>-1,726.65</b>	<b>58.89 %</b>
City Hall Other Expenses				
440.01 City Hall-Council Training		70.00	-70.00	
440.10 City Hall Advertising	1,007.80	35.00	972.80	2,879.43 %
440.12 City Hall Printing		35.00	-35.00	
440.18 Postage	1,034.53	175.00	859.53	591.16 %
440.19 Postage Machine Rental		245.00	-245.00	
440.22 City Hall Dues/Memberships	4,423.88	350.00	4,073.88	1,263.97 %

# Corporation of Shepherdstown

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

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	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
440.29 City Hall Contracted Services	4,591.55	7,092.00	-2,500.45	64.74 %
440.32 City Hall Bank Charges		105.00	-105.00	
440.35 Credit Card Fees	61.23	2,275.00	-2,213.77	2.69 %
440.41 City Hall Supplies & Materials	1,802.90	1,750.00	52.90	103.02 %
440.50 City Hall Svc/Finance Charges	212.50		212.50	
<b>Total City Hall Other Expenses</b>	<b>13,134.39</b>	<b>12,132.00</b>	<b>1,002.39</b>	<b>108.26 %</b>
City Hall Utilities				
440.15 City Hall Electric	1,221.16	1,050.00	171.16	116.30 %
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>2,428.84</b>	<b>1,050.00</b>	<b>1,378.84</b>	<b>231.32 %</b>
City Hall-Employee Salary/Fring				
440.03 City Hall Wages	31,442.85	23,460.00	7,982.85	134.03 %
440.04 City Hall ER FICA	4,218.24	2,275.00	1,943.24	185.42 %
440.05 City Hall ER Hlth/Life	8,231.61	4,620.00	3,611.61	178.17 %
440.06 City Hall ER Annuity Contrib.	4,067.18	2,450.00	1,617.18	166.01 %
440.07 City Hall ER Workers Comp		525.00	-525.00	
440.09 City Hall Unemployment Tax Exp	1,365.17		1,365.17	
440.29 City Hall Contracted Services (deleted)	2,527.63		2,527.63	
440.41 City Hall Supplies & Materials (deleted)	29,913.20		29,913.20	
440.801 Planning Wages	24,540.02	21,760.00	2,780.02	112.78 %
Employee Payroll & ER Taxes		64.00	-64.00	
440.05 City Hall ER Hlth/Life (deleted)	3,523.67		3,523.67	
<b>Total Employee Payroll &amp; ER Taxes</b>	<b>3,523.67</b>	<b>64.00</b>	<b>3,459.67</b>	<b>5,505.73 %</b>
<b>Total City Hall-Employee Salary/Fring</b>	<b>109,829.57</b>	<b>55,154.00</b>	<b>54,675.57</b>	<b>199.13 %</b>
General Fund Donations				
440.52 City Hall General Donations		105.00	-105.00	
440.54 Shep. Public Library Donations	8,100.00	3,600.00	4,500.00	225.00 %
<b>Total General Fund Donations</b>	<b>8,100.00</b>	<b>3,705.00</b>	<b>4,395.00</b>	<b>218.62 %</b>
Magistrate Services	320.00	640.00	-320.00	50.00 %
Parks Equipment & Supplies				
900.41 Parks Materials & Supplies	2,149.98	1,664.00	485.98	129.21 %
900.58 Parks Equipment	2,215.85	6,664.00	-4,448.15	33.25 %
<b>Total Parks Equipment &amp; Supplies</b>	<b>4,365.83</b>	<b>8,328.00</b>	<b>-3,962.17</b>	<b>52.42 %</b>
Parks Maintenance				
900.15 Parks Maintenance	532.00	1,664.00	-1,132.00	31.97 %
900.15 Parks Maintenance (deleted)	874.00		874.00	
900.31 Parks Commercial Insurance	757.92	280.00	477.92	270.69 %
<b>Total Parks Maintenance</b>	<b>2,163.92</b>	<b>1,944.00</b>	<b>219.92</b>	<b>111.31 %</b>
Parks Salaries & Fringe				
900.03 Parks Gross Payroll	949.60	3,400.00	-2,450.40	27.93 %

# Corporation of Shepherdstown

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

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	TOTAL			
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900.04 Parks ER FICA	72.02	350.00	-277.98	20.58 %
900.05 Parks ER Health/Life	605.23	350.00	255.23	172.92 %
900.05 Parks ER Health/Life (deleted)	220.23		220.23	
900.06 Parks ER Annuity Contrib.	52.56	70.00	-17.44	75.09 %
900.07 Parks ER Workers Comp		70.00	-70.00	
<b>Total Parks Salaries &amp; Fringe</b>	<b>1,899.64</b>	<b>4,240.00</b>	<b>-2,340.36</b>	<b>44.80 %</b>
900.09 Parks Unemployment Tax Exp		105.00	-105.00	
Parks Utilities		24,500.00	-24,500.00	
900.18 Parks Electric	1,621.09	52.48	1,568.61	3,088.97 %
<b>Total Parks Utilities</b>	<b>1,621.09</b>	<b>24,552.48</b>	<b>-22,931.39</b>	<b>6.60 %</b>
Parks Vehicle Expenses				
900.43 Parks Gas/Fuel	170.35	1,708.00	-1,537.65	9.97 %
<b>Total Parks Vehicle Expenses</b>	<b>170.35</b>	<b>1,708.00</b>	<b>-1,537.65</b>	<b>9.97 %</b>
Planning Commission Expenses				
440.802 Zoning Office FT Wages/Salary		21,760.00	-21,760.00	
440.804 Zoning Officer ER FICA		1,768.00	-1,768.00	
440.806 Zoning Office ER Annuity		1,400.00	-1,400.00	
440.807 Zoning Office ER Workers Comp		700.00	-700.00	
440.808 Zoning Officer Training		86.00	-86.00	
440.81 Zoning Office ER Hlth/Life		3,500.00	-3,500.00	
440.815 Planning Commission Direct Deposit Fees		16.60	-16.60	
440.817 Legal Services	1,643.35	2,000.00	-356.65	82.17 %
440.822 Advertising	110.49	88.00	22.49	125.56 %
440.823 Postage		35.00	-35.00	
440.824 Publications/Memberships		35.00	-35.00	
440.83 Communications Expenses	1,125.62	875.00	250.62	128.64 %
<b>Total Planning Commission Expenses</b>	<b>2,879.46</b>	<b>32,263.60</b>	<b>-29,384.14</b>	<b>8.92 %</b>
440.82 Professional Services	100.00		100.00	
440.83 Communications Expenses		875.00	-875.00	
Police Court Judge		740.00	-740.00	
700.302 (deleted)	800.00		800.00	
<b>Total Police Court Judge</b>	<b>800.00</b>	<b>740.00</b>	<b>60.00</b>	<b>108.11 %</b>
Police Dept. Grant Expenses				
700.70 Police Dept. Grant Expenses				
DUI Grant Expense		490.00	-490.00	
<b>Total 700.70 Police Dept. Grant Expenses</b>		<b>490.00</b>	<b>-490.00</b>	
<b>Total Police Dept. Grant Expenses</b>		<b>490.00</b>	<b>-490.00</b>	
Police Equip. Purchase & Repair	3,000.00		3,000.00	
700.16 Police Equipment/Furn. Purchase	9,466.17	5,250.00	4,216.17	180.31 %
700.17 Police Equipment Repair/Maint.	3,226.13	1,750.00	1,476.13	184.35 %
700.24 Police Computer Maintenance	205.44	2,450.00	-2,244.56	8.39 %

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	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
<b>Total Police Equip. Purchase &amp; Repair</b>	<b>15,897.74</b>	<b>9,450.00</b>	<b>6,447.74</b>	<b>168.23 %</b>
700.45 Police UNIFORMS	1,596.45	1,050.00	546.45	152.04 %
Police Other Expenses				
700.19 Police Postage Expense	288.10	700.00	-411.90	41.16 %
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		140.00	-140.00	
700.303 Police Legal Fees	1,803.35	5,250.00	-3,446.65	34.35 %
700.309 Window Cleaning	966.50	768.00	198.50	125.85 %
700.31 Police Commercial Insurance	18,948.44	31,500.00	-12,551.56	60.15 %
700.311 Police IT Services	1,565.89	2,668.00	-1,102.11	58.69 %
700.38 Police DR/CR System Fees	553.17	1,050.00	-496.83	52.68 %
700.41 Police Supplies and Materials	3,103.37	1,050.00	2,053.37	295.56 %
700.42 Police Advertising	660.00	175.00	485.00	377.14 %
700.43 Police Gas/Fuel	4,750.66	2,000.00	2,750.66	237.53 %
700.46 Police Misc. Expenses	6,951.14	510.00	6,441.14	1,362.97 %
Police Contractual Svc				
700.308 Shredding Service		132.00	-132.00	
700.310 Landscaping		232.00	-232.00	
700.312 Police Dept. Building Cleaning		440.00	-440.00	
700.317 Message 911 Service		116.00	-116.00	
<b>Total Police Contractual Svc</b>		<b>920.00</b>	<b>-920.00</b>	
Police Court Attorney	570.25	2,164.00	-1,593.75	26.35 %
<b>Total Police Other Expenses</b>	<b>42,511.03</b>	<b>48,895.00</b>	<b>-6,383.97</b>	<b>86.94 %</b>
700.22 Police Dues		140.00	-140.00	
Police Remittance Fees	2,180.00		2,180.00	
700.36 Police WV Treasurers Remittance		2,100.00	-2,100.00	
700.37 Police Teen Court Fees	100.00	350.00	-250.00	28.57 %
<b>Total Police Remittance Fees</b>	<b>2,280.00</b>	<b>2,450.00</b>	<b>-170.00</b>	<b>93.06 %</b>
Police Salaries & Fringe				
700.031 Police Gross Payroll	158,198.56	158,488.00	-289.44	99.82 %
700.038 Police Meter Maintenance				
700.05 Police ER Health/Life	20,636.39	22,612.00	-1,975.61	91.26 %
700.06 Police ER Annuity Contrib.	8,685.41	10,000.00	-1,314.59	86.85 %
<b>Total 700.038 Police Meter Maintenance</b>	<b>29,321.80</b>	<b>32,612.00</b>	<b>-3,290.20</b>	<b>89.91 %</b>
<b>Total 700.031 Police Gross Payroll</b>	<b>187,520.36</b>	<b>191,100.00</b>	<b>-3,579.64</b>	<b>98.13 %</b>
700.04 Police ER FICA	11,975.23	6,664.00	5,311.23	179.70 %
700.07 Police ER Workers Comp		3,333.32	-3,333.32	

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	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
700.08 Police Test/Training/Physicals	425.00	1,333.32	-908.32	31.88 %
700.10 Police Contractual Detail		2,166.64	-2,166.64	
700.30 Police Direct Deposit Fees		166.64	-166.64	
<b>Total Police Salaries &amp; Fringe</b>	<b>199,920.59</b>	<b>204,763.92</b>	<b>-4,843.33</b>	<b>97.63 %</b>
Police Utilities & Rent				
700.14 Police Communications	1,427.55	4,200.00	-2,772.45	33.99 %
700.15 Police Building Maintenance		1,750.00	-1,750.00	
700.23 Police Electric	689.83	1,120.00	-430.17	61.59 %
700.23 Police Electric (deleted)	529.52		529.52	
700.28 Police Water/Sewer/Trash		1,067.64	-1,067.64	
<b>Total Police Utilities &amp; Rent</b>	<b>2,646.90</b>	<b>8,137.64</b>	<b>-5,490.74</b>	<b>32.53 %</b>
Police Vehicle Expenses		16,664.00	-16,664.00	
700.18 Police Vehicle Repair	652.25	4,664.00	-4,011.75	13.98 %
<b>Total Police Vehicle Expenses</b>	<b>652.25</b>	<b>21,328.00</b>	<b>-20,675.75</b>	<b>3.06 %</b>
Public Works Expenses				
440.62 Public Works Equip./Impr. Exp		875.00	-875.00	
<b>Total Public Works Expenses</b>		<b>875.00</b>	<b>-875.00</b>	
Regional Council Dues		300.00	-300.00	
Sanitation Dumping Fees				
800.30 Sanitation Contractual	12,879.21	8,400.00	4,479.21	153.32 %
800.301 Landfill Fees		8,332.00	-8,332.00	
800.31 Recycling Fee (JCSW & AVW)	4,261.38	3,850.00	411.38	110.69 %
<b>Total 800.30 Sanitation Contractual</b>	<b>17,140.59</b>	<b>20,582.00</b>	<b>-3,441.41</b>	<b>83.28 %</b>
<b>Total Sanitation Dumping Fees</b>	<b>17,140.59</b>	<b>20,582.00</b>	<b>-3,441.41</b>	<b>83.28 %</b>
Sanitation Equip Repair & Maint				
800.15 Sanitation Equip. Repair/Maint.		333.32	-333.32	
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>833.32</b>	<b>-704.93</b>	<b>15.41 %</b>
Sanitation Other Expenses		1,400.00	-1,400.00	
800.18 Sanitation CDL License		133.32	-133.32	
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		3,150.00	-3,150.00	
800.21 Sanitation Uniforms	922.50	448.32	474.18	205.77 %
800.41 Sanitation Supplies & Materials	2,135.38	1,283.32	852.06	166.39 %
800.43 Sanitation Gas/Fuel	2,979.65	5,000.00	-2,020.35	59.59 %
800.44 Sanitation Billing Postage	341.18	1,333.32	-992.14	25.59 %
800.44 Sanitation Billing Postage (deleted)	916.80		916.80	
800.48 Sanitation IT Expenses		3,333.32	-3,333.32	
800.49 Garbage Truck Repay (\$to repay VL for Garbage)		13,200.00	-13,200.00	



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	TOTAL			
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800.50 Sanitation Message 911		122.48	-122.48	
<b>Total Sanitation Other Expenses</b>	<b>11,221.49</b>	<b>29,404.08</b>	<b>-18,182.59</b>	<b>38.16 %</b>
Sanitation Salaries & Fringe				
800.03 Sanitation Gross Payroll	16,535.03	21,760.00	-5,224.97	75.99 %
800.04 Sanitation ER FICA	1,820.80	1,717.00	103.80	106.05 %
800.05 Sanitation ER Health/Life	605.23	13,940.00	-13,334.77	4.34 %
800.05 Sanitation ER Health/Life (deleted)	220.23		220.23	
800.06 Sanitation ER Annuity Contrib.	407.91	1,360.00	-952.09	29.99 %
800.07 Sanitation ER Workers Comp		510.00	-510.00	
<b>Total Sanitation Salaries &amp; Fringe</b>	<b>19,589.20</b>	<b>39,287.00</b>	<b>-19,697.80</b>	<b>49.86 %</b>
800.08 Sanitation Personnel Training		75.00	-75.00	
Sanitation Vehicle Expenses				
800.17 Sanitation Vehicle Repair/Exp	1,948.20	1,750.00	198.20	111.33 %
<b>Total Sanitation Vehicle Expenses</b>	<b>1,948.20</b>	<b>1,750.00</b>	<b>198.20</b>	<b>111.33 %</b>
Streets Maintenance & Equipment				
750.15 Streets R&M	537.41	666.64	-129.23	80.61 %
750.16 Streets Equipment Repair		366.64	-366.64	
750.17 Streets Safety Equip/Expense	506.06	283.32	222.74	178.62 %
750.20 Street Markings	1,510.57	666.64	843.93	226.59 %
750.21 Streets Signs & Signals		366.64	-366.64	
<b>Total Streets Maintenance &amp; Equipment</b>	<b>2,554.04</b>	<b>2,349.88</b>	<b>204.16</b>	<b>108.69 %</b>
Streets Other Expenses	2,075.00		2,075.00	
750.30 Streets Uniforms	943.56	345.00	598.56	273.50 %
750.31 Streets Commercial Insurance	2,273.80	5,250.00	-2,976.20	43.31 %
750.41 Streets Supplies & Materials	1,836.41	1,833.32	3.09	100.17 %
750.45 Streets Advertising		166.64	-166.64	
<b>Total Streets Other Expenses</b>	<b>7,128.77</b>	<b>7,594.96</b>	<b>-466.19</b>	<b>93.86 %</b>
Streets Salaries & Fringe				
750.01 Streets Gross PT Payroll		21,420.00	-21,420.00	
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	27,451.16	782.00	26,669.16	3,510.38 %
750.04 Streets ER FICA	2,094.17	2,720.00	-625.83	76.99 %
750.05 Streets ER Health/Life	1,815.68	2,890.00	-1,074.32	62.83 %
750.06 Streets ER Annuity Contrib.	1,314.42	1,190.00	124.42	110.46 %
750.07 Streets ER Workers Comp		544.00	-544.00	
<b>Total Streets Salaries &amp; Fringe</b>	<b>33,336.12</b>	<b>29,546.00</b>	<b>3,790.12</b>	<b>112.83 %</b>
Streets Tree Maintenance				
750.14 Streets Tree Maintenance	17,074.00	9,800.00	7,274.00	174.22 %
<b>Total Streets Tree Maintenance</b>	<b>17,074.00</b>	<b>9,800.00</b>	<b>7,274.00</b>	<b>174.22 %</b>



# Corporation of Shepherdstown

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

July - October, 2022

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Streets Utilities				
750.12 Streets Communications	269.57	262.48	7.09	102.70 %
750.18 Streets Electric	7,580.86	8,400.00	-819.14	90.25 %
<b>Total Streets Utilities</b>	<b>7,850.43</b>	<b>8,662.48</b>	<b>-812.05</b>	<b>90.63 %</b>
Streets Vehicle Expenses				
750.42 Streets Vehicle Repair	2,834.55	1,333.32	1,501.23	212.59 %
750.43 Streets Gas/Fuel	4,563.33	1,666.64	2,896.69	273.80 %
<b>Total Streets Vehicle Expenses</b>	<b>7,397.88</b>	<b>2,999.96</b>	<b>4,397.92</b>	<b>246.60 %</b>
Tobacco Warehouse Expense	68.85		68.85	
903.01 Tobacco Warehouse Repairs/Maintenance		175.00	-175.00	
903.05 Tobacco Warehouse Electric		70.00	-70.00	
903.31 Tobacco Warehouse Flood Insurance		2,100.00	-2,100.00	
<b>Total Tobacco Warehouse Expense</b>	<b>68.85</b>	<b>2,345.00</b>	<b>-2,276.15</b>	<b>2.94 %</b>
Town Elections				
438.00 Elections				
438.01 Election Salaries		166.64	-166.64	
438.02 Election Supplies & Expense	0.00	1,300.00	-1,300.00	0.00 %
<b>Total 438.00 Elections</b>	<b>0.00</b>	<b>1,466.64</b>	<b>-1,466.64</b>	<b>0.00 %</b>
<b>Total Town Elections</b>	<b>0.00</b>	<b>1,466.64</b>	<b>-1,466.64</b>	<b>0.00 %</b>
Town Government Salaries/Fringe		3,562.32	-3,562.32	
General Government				
978.459 Health/Sanitation Equipment-GF		49,000.00	-49,000.00	
City Council				
410.01 Council/Mayor/Recorder Salary	4,750.00	666.64	4,083.36	712.53 %
410.04 Council/Mayor/Recorder ER FICA	320.44	500.00	-179.56	64.09 %
<b>Total City Council</b>	<b>5,070.44</b>	<b>1,166.64</b>	<b>3,903.80</b>	<b>434.62 %</b>
<b>Total General Government</b>	<b>5,070.44</b>	<b>50,166.64</b>	<b>-45,096.20</b>	<b>10.11 %</b>
<b>Total Town Government-Salaries/Fringe</b>	<b>5,070.44</b>	<b>53,728.96</b>	<b>-48,658.52</b>	<b>9.44 %</b>
410.07 Council/Mayor/Recorder Workers Comp		2,000.00	-2,000.00	
Visitors Center Expenses				
901.01 Visitors Center Tax % Paid Out	29,896.28	24,500.00	5,396.28	122.03 %
<b>Total Visitors Center Expenses</b>	<b>29,896.28</b>	<b>24,500.00</b>	<b>5,396.28</b>	<b>122.03 %</b>
<b>Total Expenses</b>	<b>\$601,230.52</b>	<b>\$714,363.92</b>	<b>\$-113,133.40</b>	<b>84.16 %</b>
<b>NET OPERATING INCOME</b>	<b>\$151,083.61</b>	<b>\$-306.44</b>	<b>\$151,390.05</b>	<b>-49,302.84 %</b>
Other Income				
380C Restricted Fund Interest Coal	0.00		0.00	
410H Interest Income Housing	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	-4,201.82		-4,201.82	

# Corporation of Shepherdstown

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

July - October, 2022

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Total Other Expenses	\$-4,201.82	\$0.00	\$-4,201.82	0.00%
NET OTHER INCOME	\$4,201.82	\$0.00	\$4,201.82	0.00%
NET INCOME	\$155,285.43	\$-306.44	\$155,591.87	-50,674.01 %

# Corporation of Shepherdstown

Profit and Loss  
July - October, 2022

	TOTAL
Income	
Court Fee Revenues	-590.00
320 Fines,Fees and Court Costs	155.00
320.01 Bond Deposits	17,466.06
320.03 Fingerprints	50.00
320.10 DR/CR Chargebacks-temp acct	-198.78
<b>Total 320 Fines,Fees and Court Costs</b>	<b>17,472.28</b>
389 Accident Reports	140.00
<b>Total Court Fee Revenues</b>	<b>17,022.28</b>
Gaming Income-Table Games	
376.00 Gaming Income-Table Games	32,955.84
Table Game-RacetrackCharlestown	15,406.43
Table Games Greenbrier	27.08
Table Games Greenbrier (deleted)	16,768.84
<b>Total 376.00 Gaming Income-Table Games</b>	<b>65,158.19</b>
<b>Total Gaming Income-Table Games</b>	<b>65,158.19</b>
Hotel Occupancy Tax Revenue	14,363.49
308 Hotel Occupancy Tax	42,015.24
<b>Total Hotel Occupancy Tax Revenue</b>	<b>56,378.73</b>
License & Permit Revenue	1,915.00
325 Business Licenses	11,117.00
<b>Total License &amp; Permit Revenue</b>	<b>13,032.00</b>
Other Revenues	
380 Checking Interest	2,641.49
380.01 General Fund Interest	53,561.94
<b>Total 380 Checking Interest</b>	<b>56,203.43</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	-2,436.00
399.46 COVID REIMBURSEMENT	5,757.36
<b>Total 399 Miscellaneous Income</b>	<b>3,321.36</b>
<b>Total Other Revenues</b>	<b>64,839.28</b>

# Corporation of Shepherdstown

Profit and Loss  
July - October, 2022

	TOTAL
Other Tax Revenues	
303 Gas & Oil Severance	8,903.40
304 Utility Tax	4,335.93
304.01 Town Utility Tax-Utility Co.	3,250.00
304.02 Town Utility Tax-Water/Sewer	11,013.95
<b>Total 304 Utility Tax</b>	<b>18,599.88</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	3,075.79
330 IRP Truck Fees	5,451.55
<b>Total Other Tax Revenues</b>	<b>239,195.50</b>
Parking Fee Revenue	11,266.37
321 Parking Tickets/includes boots	13,511.68
342 Parking Meter Revenues	16,947.11
342.10 Parking Meter Income	8,935.58
342.30 Parking Meter-Passport	9,379.31
<b>Total 342 Parking Meter Revenues</b>	<b>35,262.00</b>
343 Parking Permit Revenue	4,550.00
<b>Total Parking Fee Revenue</b>	<b>64,590.05</b>
Planning Commission Revenue	
326 Building Permits	35.00
<b>Total Planning Commission Revenue</b>	<b>35.00</b>
Property Tax Revenue	137,531.16
Refuse Collections Revenue	
350 Refuse Collection	
350.10 Refuse Revenue-All	55,175.95
350.20 Recycling Revenue-All	9,823.35
<b>Total 350 Refuse Collection</b>	<b>64,999.30</b>
Special Recycling Revenue	
350.05 Refuse Coll.- Special Pickup	50.00
<b>Total Special Recycling Revenue</b>	<b>50.00</b>
<b>Total Refuse Collections Revenue</b>	<b>65,049.30</b>
Uncategorized Income	0.00

# Corporation of Shepherdstown

## Profit and Loss

July - October, 2022

	TOTAL
Video Lottery Proceeds Revenue	8,152.39
397.02 New Limited VL Terminals	1,095.23
Video Lottery-Net terminal	
397.00 Racetrack Video Lottery	20,235.02
<b>Total Video Lottery-Net terminal</b>	<b>20,235.02</b>
<b>Total Video Lottery Proceeds Revenue</b>	<b>29,482.64</b>
<b>Total Income</b>	<b>\$752,314.13</b>
GROSS PROFIT	<b>\$752,314.13</b>
Expenses	
455.01 Sidewalk Assistance Housing	367.00
700.305 Misc. Contractual	1,684.25
City Hall Accounting/Audit	
440.21 City Hall Accounting Services	7,342.02
<b>Total City Hall Accounting/Audit</b>	<b>7,342.02</b>
City Hall Bldg/Equip Expenses	
440.27 City Hall Communications	1,564.70
440.28 City Hall Water/Sewer/Trash	397.77
440.57 City Hall Equip Repairs/Maint	1,468.36
<b>Total City Hall Bldg/Equip Expenses</b>	<b>3,430.83</b>
City Hall Insurance	
440.26 City Hall Insurance Bonds	83.34
440.31 City Hall Commercial Insurance	12,127.00
<b>Total City Hall Insurance</b>	<b>12,210.34</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	1,034.53
440.22 City Hall Dues/Memberships	4,423.88
440.29 City Hall Contracted Services	4,591.55
440.35 Credit Card Fees	61.23
440.41 City Hall Supplies & Materials	1,802.90
440.50 City Hall Svc/Finance Charges	212.50
<b>Total City Hall Other Expenses</b>	<b>13,134.39</b>

# Corporation of Shepherdstown

Profit and Loss  
July - October, 2022

	TOTAL
City Hall Utilities	
440.15 City Hall Electric	1,221.16
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>2,428.84</b>
City Hall-Employee Salary/Fring	
440.03 City Hall Wages	31,442.85
440.04 City Hall ER FICA	4,218.24
440.05 City Hall ER Hlth/Life	8,231.61
440.06 City Hall ER Annuity Contrib.	4,067.18
440.09 City Hall Unemployment Tax Exp	1,365.17
440.29 City Hall Contracted Services (deleted)	2,527.63
440.41 City Hall Supplies & Materials (deleted)	29,913.20
440.801 Planning Wages	24,540.02
Employee Payroll & ER Taxes	
440.05 City Hall ER Hlth/Life (deleted)	3,523.67
<b>Total Employee Payroll &amp; ER Taxes</b>	<b>3,523.67</b>
<b>Total City Hall-Employee Salary/Fring</b>	<b>109,829.57</b>
General Fund Donations	
440.54 Shep. Public Library Donations	8,100.00
<b>Total General Fund Donations</b>	<b>8,100.00</b>
Magistrate Services	320.00
Parks Equipment & Supplies	
900.41 Parks Materials & Supplies	2,149.98
900.58 Parks Equipment	2,215.85
<b>Total Parks Equipment &amp; Supplies</b>	<b>4,365.83</b>
Parks Maintenance	
900.15 Parks Maintanance	532.00
900.15 Parks Maintanance (deleted)	874.00
900.31 Parks Commercial Insurance	757.92
<b>Total Parks Maintenance</b>	<b>2,163.92</b>
Parks Salaries & Fringe	
900.03 Parks Gross Payroll	949.60
900.04 Parks ER FICA	72.02
900.05 Parks ER Health/Life	605.23
900.05 Parks ER Health/Life (deleted)	220.23
900.06 Parks ER Annuity Contrib.	52.56
<b>Total Parks Salaries &amp; Fringe</b>	<b>1,899.64</b>

# Corporation of Shepherdstown

Profit and Loss  
July - October, 2022

	TOTAL
Parks Utilities	
900.18 Parks Electric	1,621.09
<b>Total Parks Utilities</b>	<b>1,621.09</b>
Parks Vehicle Expenses	
900.43 Parks Gas/Fuel	170.35
<b>Total Parks Vehicle Expenses</b>	<b>170.35</b>
Planning Commission Expenses	
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>2,879.46</b>
440.82 Professional Services	100.00
Police Court Judge	
700.302 (deleted)	800.00
<b>Total Police Court Judge</b>	<b>800.00</b>
Police Equip. Purchase & Repair	3,000.00
700.16 Police Equipment/Furn. Purchase	9,466.17
700.17 Police Equipment Repair/Maint.	3,226.13
700.24 Police Computer Maintenance	205.44
<b>Total Police Equip. Purchase &amp; Repair</b>	<b>15,897.74</b>
700.45 Police UNIFORMS	1,596.45
Police Other Expenses	
700.19 Police Postage Expense	288.10
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	966.50
700.31 Police Commercial Insurance	18,948.44
700.311 Police IT Services	1,565.89
700.38 Police DR/CR System Fees	553.17
700.41 Police Supplies and Materials	3,103.37
700.42 Police Advertising	660.00
700.43 Police Gas/Fuel	4,750.66
700.46 Police Misc. Expenses	6,951.14
Police Court Attorney	570.25
<b>Total Police Other Expenses</b>	<b>42,511.03</b>

# Corporation of Shepherdstown

Profit and Loss  
July - October, 2022

	TOTAL
Police Remittance Fees	2,180.00
700.37 Police Teen Court Fees	100.00
<b>Total Police Remittance Fees</b>	<b>2,280.00</b>
Police Salaries & Fringe	
700.031 Police Gross Payroll	158,198.56
700.038 Police Meter Maintenance	
700.05 Police ER Health/Life	20,636.39
700.06 Police ER Annuity Contrib.	8,685.41
<b>Total 700.038 Police Meter Maintenance</b>	<b>29,321.80</b>
<b>Total 700.031 Police Gross Payroll</b>	<b>187,520.36</b>
700.04 Police ER FICA	11,975.23
700.08 Police Test/Training/Physicals	425.00
<b>Total Police Salaries &amp; Fringe</b>	<b>199,920.59</b>
Police Utilities & Rent	
700.14 Police Communications	1,427.55
700.23 Police Electric	689.83
700.23 Police Electric (deleted)	529.52
<b>Total Police Utilities &amp; Rent</b>	<b>2,646.90</b>
Police Vehicle Expenses	
700.18 Police Vehicle Repair	652.25
<b>Total Police Vehicle Expenses</b>	<b>652.25</b>
Sanitation Dumping Fees	
800.30 Sanitation Contractual	12,879.21
800.31 Recycling Fee (JCSW & AVW)	4,261.38
<b>Total 800.30 Sanitation Contractual</b>	<b>17,140.59</b>
<b>Total Sanitation Dumping Fees</b>	<b>17,140.59</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	922.50
800.41 Sanitation Supplies & Materials	2,135.38
800.43 Sanitation Gas/Fuel	2,979.65
800.44 Sanitation Billing Postage	341.18
800.44 Sanitation Billing Postage (deleted)	916.80
<b>Total Sanitation Other Expenses</b>	<b>11,221.49</b>



# Corporation of Shepherdstown

Profit and Loss  
July - October, 2022

	TOTAL
Sanitation Salaries & Fringe	
800.03 Sanitation Gross Payroll	16,535.03
800.04 Sanitation ER FICA	1,820.80
800.05 Sanitation ER Health/Life	605.23
800.05 Sanitation ER Health/Life (deleted)	220.23
800.06 Sanitation ER Annuity Contrib.	407.91
<b>Total Sanitation Salaries &amp; Fringe</b>	<b>19,589.20</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	537.41
750.17 Streets Safety Equip/Expense	506.06
750.20 Street Markings	1,510.57
<b>Total Streets Maintenance &amp; Equipment</b>	<b>2,554.04</b>
Streets Other Expenses	2,075.00
750.30 Streets Uniforms	943.56
750.31 Streets Commercial Insurance	2,273.80
750.41 Streets Supplies & Materials	1,836.41
<b>Total Streets Other Expenses</b>	<b>7,128.77</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	27,451.16
750.04 Streets ER FICA	2,094.17
750.05 Streets ER Health/Life	1,815.68
750.06 Streets ER Annuity Contrib.	1,314.42
<b>Total Streets Salaries &amp; Fringe</b>	<b>33,336.12</b>
Streets Tree Maintenance	
750.14 Streets Tree Maintenance	17,074.00
<b>Total Streets Tree Maintenance</b>	<b>17,074.00</b>
Streets Utilities	
750.12 Streets Communications	269.57
750.18 Streets Electric	7,580.86
<b>Total Streets Utilities</b>	<b>7,850.43</b>
Streets Vehicle Expenses	
750.42 Streets Vehicle Repair	2,834.55
750.43 Streets Gas/Fuel	4,563.33
<b>Total Streets Vehicle Expenses</b>	<b>7,397.88</b>

# Corporation of Shepherdstown

Profit and Loss  
July - October, 2022

	TOTAL
Tobacco Warehouse Expense	68.85
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	29,896.28
<b>Total Visitors Center Expenses</b>	<b>29,896.28</b>
<b>Total Expenses</b>	<b>\$601,230.52</b>
<b>NET OPERATING INCOME</b>	<b>\$151,083.61</b>
Other Income	
380C Restricted Fund Interest Coal	0.00
410H Interest Income Housing	0.00
<b>Total Other Income</b>	<b>\$0.00</b>
Other Expenses	
Reconciliation Discrepancies	-4,201.82
<b>Total Other Expenses</b>	<b>\$-4,201.82</b>
<b>NET OTHER INCOME</b>	<b>\$4,201.82</b>
<b>NET INCOME</b>	<b>\$155,285.43</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**  
**Housing Balance Sheet**  
As of October 31, 2022

	Total
<b>ASSETS</b>	
Current Assets	
Bank Accounts	
100.00 Housing Authority Checking 9559	1,556.49
Total Bank Accounts	\$ 1,556.49
Total Current Assets	\$ 1,556.49
<b>TOTAL ASSETS</b>	<b>\$ 1,556.49</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	12.41
Total Equity	\$ 39,052.59
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$ 1,556.49</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**  
**Housing Profit and Loss**  
 July - October, 2022

	Oct-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	2.97	12.41
Total Other Income	\$ 2.97	\$ 12.41
Net Other Income	\$ 2.97	\$ 12.41
Net Income	\$ 2.97	\$ 12.41

**Note**

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

**DRAFT MINUTES**  
**SHEPHERDSTOWN, WEST VIRGINIA**  
**WATER & SANITARY BOARDS**

December 1, 2022

**Attendees:**   **Water Board** – J. Auxer (Mayor), J. Bresland, S. Kemnitzer (Chair), M. Godfrey, S. Knuppel  
                  **Sanitary Board** – J. Auxer (Chair), H. Heyser, B. Keller  
                  **Town Staff** – C. Coe, K. Shipley, F. Welch, C. Painter, R. Oviatt, B. Bennett  
                  **Engineer** – J. Ekstrom  
                  **Town Council**- C. Stroeck (Water Board)

**1.     CALL TO ORDER.**

The Water and Sanitary Boards meeting was called to order by J. Auxer at 12:30 pm.

**2.     MINUTES FROM PRIOR MEETING.**

The proposed minutes of the October 27, 2022 were cited; H. Heyser motioned to approve, seconded by B. Keller and unanimously approved.

**3.     VISITORS-Clean Water West Virginia**

J. Auxer introduced the representatives of the WV utility: B. Crislip and R. Lancaster. This was a follow up visit to the Shepherdstown Board(s) after presentations in April 2021 to enter into agreement with the Town for the purposes of using its utility mailing list to market its homeowner water connection insurance. This was subsequently agreed to. This meeting was to explain its continued commercial interest to invest in water utilities and described its on-going purchase of Jefferson County Water Services in/around Kearneysville. This will add an additional 4,000 customers to its existing 500,000 client base across WV. There was no action generated as a result of their comments made to the Board(s).

**VISITORS-Jefferson County Board of Education Project Report**

J. Auxer introduced the representative of JeffCo schools: Ms. D. Joy. She proceeded to clarify that the Board of Education will definitely be submitting an application for a water and sewer connection for the eventual new school being built just outside of Shepherdstown. She also clarified some confusion within their Board about both their process and the Town's requirements. There was a subsequent discussion on how to make the requisite application(s) and a reiteration by the Water and Sewer Boards to move expeditiously on the school system's behalf but that a complete application was needed. It was noted that obtaining the necessary easements (for the water and sewer lines) was a complicating factor for the applicant, significantly slowing the process. Members of both Water and Sewer boards offered more detailed information and it was concluded that the Town will provide further helpful information regarding easements and any reassurances to landowners about the value of granting these. Ms. Joy was clear in stating that the intention of the School Board was to cede full authority of operating/maintaining the lines to the Corporation of Shepherdstown once complete.

6.b. **WATER DISTRIBUTION SYSTEM IMPROVEMENT PROJECT**

J. Ekstrom reported that he was impressed and enthusiastic about the quality of the Army Corps of Engineers' collaboration stating further "things seemed to be moving quickly for this kind of project overall". The Corps has already engaged an environmental firm that will ensure project compliance. Asked about how the Town or the Corps will handle cash flow for work, he indicated that the next step of the process was to sign a PMP (Project Management Plan) agreement with the Corps, and until those details are spelled out, he cannot answer that specific question.

6.c. **PFAS**

There was a quick review of new limits for PFAS being proposed by the EPA. Considerable concern was raised about the benefits/costs of such low limits as well as the inability of commercial labs to reliably complete such tests. Only one so far licensed facility exists in the US (in St. Louis). S.Kemnitzer raised the question of engaging the public on this topic. **Action Item: S.Kemnitzer will research public engagement and report back. Action Item: J.Bresland and M.Godfrey will do further research on PFAS and report back.**

6.d. **Previous Action Items:**

- Staff are still working on the purchase of a new vehicle for operations. (**pending**)
- Research concluded that the charges(costs) to the water treatment plant for backwash paid to the wastewater treatment plant are correct. (**done**)
- A review of past sewer services payments received were correctly coded (**done**)
- D.Decker response was prepared and sent re subject of State rules for maintaining and funding distinct reserve accounts for public utilities. (**done**)
- A distinct Water Balance Sheet was prepared and well accepted (**done**)

7 **MAYOR'S REPORT.**

Mayor Auxer directed that a special Sanitary Board meeting be held December 8 at 1:00 pm

8. **NEXT MEETING DATE.**

January 26, 2023, at 12:30PM. (at Town Hall)

9 **ADJOURNMENT.** J. Auxer adjourned the meeting at 2:05 PM.

Respectfully Submitted: M.Godfrey

**Corporation of Shepherdstown  
Sewer Department**

RULE 42 EXHIBIT

For the Year Ended June 30, 2022

DRAFT

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## **INDEPENDENT ACCOUNTANTS' COMPILATION REPORT ON FINANCIAL INFORMATION**

To the Utility Board Members  
Corporation of Shepherdstown - Sewer Department  
Shepherdstown, West Virginia

Management is responsible for the accompanying pro forma financial statements and other information of the Corporation of Shepherdstown - Sewer Department as of June 30, 2022, and for the year then ended (pro forma financial information) in the accompanying prescribed form. The historical financial statements are derived from the Corporation of Shepherdstown – Sewer Department, on which we performed a compilation engagement. The pro forma adjustments are based on management's assumptions described in the Summary of Significant Assumptions. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not examine or review the pro forma financial information nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the pro forma financial information.

The objective of this pro forma financial information is to show what the significant effects on the historical financial information might have been had the underlying transactions occurred at an earlier date. However, the pro forma financial information is not necessarily indicative of the results of operations or related effects on financial position that would have been attained had the above-mentioned transactions actually occurred at such earlier date.

### **Other Matters**

These pro forma financial statements and other information are presented in accordance with the requirements of the Public Service Commission of West Virginia, which differ from accounting principles generally accepted in the United States of America. Accordingly, this pro forma financial information is not designed for those who are not informed about such differences.

*Decker & Company PLLC*

January 5, 2023



**DECKER & COMPANY PLLC**  
CERTIFIED PUBLIC ACCOUNTING

Warm Springs Business Center · 64 Warm Springs Avenue · Martinsburg, WV 25404

**INDEPENDENT ACCOUNTANTS' COMPILATION REPORT ON FINANCIAL INFORMATION**

To the Utility Board Members  
Corporation of Shepherdstown - Sewer Department  
Shepherdstown, West Virginia

Management is responsible for the accompanying pro forma financial statements and other information of the Corporation of Shepherdstown - Sewer Department as of June 30, 2022, and for the year then ended (pro forma financial information) in the accompanying prescribed form. The historical financial statements are derived from the Corporation of Shepherdstown - Sewer Department, on which we performed a compilation engagement. The pro forma adjustments are based on management's assumptions described in the Summary of Significant Assumptions. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not examine or review the pro forma financial information nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the pro forma financial information.

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**Other Matters**

These pro forma financial statements and other information are presented in accordance with the requirements of the Public Service Commission of West Virginia, which differ from accounting principles generally accepted in the United States of America. Accordingly, this pro forma financial information is not designed for those who are not informed about such differences.

*Decker & Company PLLC*

January 5, 2023

Corporation of Shepherdstown - Sewer Department  
**STATEMENT OF NET INCOME**  
For the year ended June 30, 2022

Statement A  
Sheet 1 of 1

	Per Books <u>Adjusted</u>	Going Level <u>Adjustments</u>	Going Level	Pro Forma <u>Adjustments</u>	Pro Forma
<b>UTILITY OPERATING INCOME</b>					
Operating revenues	Schedule 1 \$ <u>1,213,000</u>	\$ <u>-</u>	\$ <u>1,213,000</u>	\$ <u>233,122</u>	\$ <u>1,446,122</u>
Operating revenue deductions:					
Operation and maintenance	Schedule 2 1,127,681	(242,329)	885,352	-	885,352
Depreciation and amortization	Schedule 3 354,913	-	354,913	-	354,913
Taxes other than income	Schedule 4 <u>25,307</u>	<u>-</u>	<u>25,307</u>	<u>-</u>	<u>25,307</u>
Total operating revenue deductions	<u>1,507,901</u>	<u>(242,329)</u>	<u>1,265,572</u>	<u>-</u>	<u>1,265,572</u>
Net operating income	<u>(294,901)</u>	<u>242,329</u>	<u>(52,572)</u>	<u>233,122</u>	<u>180,550</u>
<b>UTILITY NON OPERATING INCOME</b>					
Other income	Schedule 6 38,314	-	38,314	-	38,314
Other income deductions	Schedule 7 <u>26,628</u>	<u>-</u>	<u>26,628</u>	<u>-</u>	<u>26,628</u>
Net income	\$ <u>(283,215)</u>	\$ <u>242,329</u>	\$ <u>(40,886)</u>	\$ <u>233,122</u>	\$ <u>192,236</u>

See independent accountants' report and summary of significant assumptions.

Corporation of Shepherdstown - Sewer Department  
**DETAIL OF OPERATING REVENUES**  
For the year ended June 30, 2022

Statement A  
Schedule 1  
Sheet 1 of 1

Account Number	Description	Per Books Adjusted	Going Level Adjustments	Going Level	Pro Forma Adjustments	Pro Forma
<b><u>SALES OF WASTEWATER</u></b>						
Measured Revenues						
522.1	Residential revenues	\$ 559,785	-	\$ 559,785	\$ 107,758 (3)	\$ 667,543
522.2	Commercial revenues	255,414	-	255,414	49,844 (3)	305,258
522.4	Revenues from public author.	383,932	-	383,932	72,907 (3)	456,839
	Total measured revenues	1,199,131	-	1,199,131	230,509	1,429,640
	Total sales of wastewater	1,199,131	-	1,199,131	230,509	1,429,640
<b><u>OTHER OPERATING REVENUES</u></b>						
532	Forfeited discounts	13,594	-	13,594	2,613 (4)	16,207
536	Other wastewater revenues	275	-	275	-	275
	Total other operating rev.	13,869	-	13,869	2,613	16,482
	Total operating revenue	\$ 1,213,000	-	\$ 1,213,000	\$ 233,122	\$ 1,446,122

See independent accountants' report and summary of significant assumptions.

Corporation of Shepherdstown - Sewer Department  
**DETAIL OF OPERATION AND MAINTENANCE EXPENSES**  
For the year ended June 30, 2022

Account Number	Description	Per Books Adjusted	Going Level Adjustments	Going Level	Pro Forma Adjustments	Pro Forma
<b><u>COLLECTION EXPENSES</u></b>						
Operation						
701.1	Salaries and wages - employees	\$ 219,992	-	\$ 219,992	-	\$ 219,992
	Total operation	219,992	-	219,992	-	219,992
Maintenance						
701.2	Salaries and wages - employees	49,556	-	49,556	-	49,556
720.2	Materials and supplies	7,880	-	7,880	-	7,880
	Total maintenance	57,436	-	57,436	-	57,436
	Total collection expenses	277,428	-	277,428	-	277,428
<b><u>PUMPING EXPENSES</u></b>						
Operation						
715.3	Purchased power	124,640	-	124,640	-	124,640
720.3	Materials and supplies	5,284	-	5,284	-	5,284
	Total operation	129,924	-	129,924	-	129,924
Maintenance						
701.4	Salaries and wages - employees	9,491	-	9,491	-	9,491
720.4	Materials and supplies	18,860	-	18,860	-	18,860
	Total maintenance	28,351	-	28,351	-	28,351
	Total pumping expenses	158,275	-	158,275	-	158,275

See independent accountants' report and summary of significant assumptions.

Corporation of Shepherdstown - Sewer Department  
**DETAIL OF OPERATION AND MAINTENANCE EXPENSES (Continued)**  
For the year ended June 30, 2022

Statement A  
Schedule 2  
Sheet 2 of 3

Account Number	Description	Per Books Adjusted	Going Level Adjustments	Going Level	Pro Forma Adjustments	Pro Forma
<b>TREATMENT AND DISPOSAL EXPENSES</b>						
	Operation					
701.5	Salaries and wages - employees	\$ 6,379	-	\$ 6,379	-	\$ 6,379
711.5	Sludge removal expense	14,130	-	14,130	-	14,130
718.5	Chemicals	116,635	-	116,635	-	116,635
720.5	Materials and supplies	16,784	-	16,784	-	16,784
735.5	Contractual Services - testing	7,360	-	7,360	-	7,360
775.5	Miscellaneous expenses	38,253	-	38,253	-	38,253
	Total operation	199,541	-	199,541	-	199,541
	Maintenance					
720.6	Materials and supplies	258,702	(242,329) (1)	16,373	-	16,373
	Total maintenance	258,702	(242,329)	16,373	-	16,373
	Total treatment and disposal	458,243	(242,329)	215,914	-	215,914
<b>CUSTOMER ACCOUNTS EXPENSE</b>						
701.7	Salaries and wages - employees	5,504	-	5,504	-	5,504
775.7	Miscellaneous expenses	7,488	-	7,488	-	7,488
	Total customer accounts expense	12,992	-	12,992	-	12,992

See independent accountants' report and summary of significant assumptions.

Corporation of Shepherdstown - Sewer Department  
**DETAIL OF OPERATION AND MAINTENANCE EXPENSES (Continued)**  
For the Year Ended June 30, 2022

Account Number	Description	Per Books Adjusted	Going Level Adjustments	Going Level	Pro Forma Adjustments	Pro Forma
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>						
701.8	Salaries and wages - employees	\$ 42,284	-	\$ 42,284	-	\$ 42,284
704.8	Employee pensions and benefits	31,748	-	31,748	-	31,748
720.8	Materials and supplies	1,505	-	1,505	-	1,505
732.8	Contractual services - accounting	11,978	-	11,978	-	11,978
733.8	Contractual services - legal	540	-	540	-	540
736.8	Contractual services - other	10,060	-	10,060	-	10,060
741.8	Rental of building/real property	21,600	-	21,600	-	21,600
757.8	Insurance - general	44,070	-	44,070	-	44,070
758.8	Insurance - workman's comp	3,594	-	3,594	-	3,594
775.8	Miscellaneous expenses	53,364	-	53,364	-	53,364
	Total administrative and general	220,743	-	220,743	-	220,743
	Total Operation and Maintenance Exp. \$	1,127,681	\$ (242,329)	\$ 885,352	\$ -	\$ 885,352

See independent accountants' report and summary of significant assumptions.

Corporation of Shepherdstown - Sewer Department  
**DEPRECIATION AND AMORTIZATION EXPENSE**  
For the year ended June 30, 2022

Statement A  
Schedule 3  
Sheet 1 of 1

Account Number	Description	Per Books Adjusted	Going Level Adjustments	Going Level	Pro Forma Adjustments	Pro Forma
403	Depreciation	\$ 354,913	\$ -	\$ 354,913	\$ -	\$ 354,913
	Total Depreciation and Amortization Expense	\$ 354,913	\$ -	\$ 354,913	\$ -	\$ 354,913

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See independent accountants' report and summary of significant assumptions.



Corporation of Shepherdstown - Sewer Department  
**TAXES OTHER THAN FEDERAL INCOME TAXES**  
For the year ended June 30, 2022

Statement A  
Schedule 4  
Sheet 1 of 1

<u>Account Number</u>	<u>Description</u>	<u>Per Books Adjusted</u>	<u>Going Level Adjustments</u>	<u>Going Level</u>	<u>Pro Forma Adjustments</u>	<u>Pro Forma</u>
408.1	Utility regulatory assess. fee	\$ 200	\$ -	\$ 200	\$ -	\$ 200
408.12	Payroll taxes	<u>25,107</u>	<u>-</u>	<u>25,107</u>	<u>-</u>	<u>25,107</u>
	Total Taxes Other Than					
	Federal Income Taxes	\$ <u>25,307</u>	\$ <u>-</u>	\$ <u>25,307</u>	\$ <u>-</u>	\$ <u>25,307</u>

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See independent accountants' report and summary of significant assumptions.

Corporation of Shepherdstown - Sewer Department  
**OTHER INCOME**  
For the year ended June 30, 2022

Statement A  
Schedule 6  
Sheet 1 of 1

Account Number	Description	Per Books Adjusted	Going Level Adjustments	Going Level	Pro Forma Adjustments	Pro Forma
419	Interest and dividend income	\$ 38,314	-	\$ 38,314	-	\$ 38,314
	Total Other Income	\$ 38,314	-	\$ 38,314	-	\$ 38,314

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See independent accountants' report and summary of significant assumptions.

Corporation of Shepherdstown - Sewer Department  
**OTHER INCOME DEDUCTIONS**  
For the year ended June 30, 2022

Statement A  
Schedule 7  
Sheet 1 of 1

Account Number	Description	Per Books Adjusted	Going Level Adjustments	Going Level	Pro Forma Adjustments	Pro Forma
426	Miscellaneous nonutility expenses	\$ 26,628	\$ -	\$ 26,628	\$ -	\$ 26,628
	Total Other Income Deductions	\$ 26,628	\$ -	\$ 26,628	\$ -	\$ 26,628

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See independent accountants' report and summary of significant assumptions.

Corporation of Shepherdstown - Sewer Department  
**DETAIL OF DEBT CAPITAL**  
June 30, 2022

<b>Per Books Adjusted</b>									
Debt Holder	Nominal Date of Issue	Date of Maturity	Original Loan Amount	Outstanding per Balance Sheet	Interest Rate	Interest for Year	Principal for Year	Totals	Debt Service Reserve Req. Funded
WWDA 2010 A	11/22/2010	6/1/2042	\$ 9,172,697	\$ 4,142,790	0.00%	-	\$ 207,140	\$ 207,140	Debt Service Coverage 110.00%
Total debt capital per books adjusted									
			\$ 9,172,697	\$ 4,142,790		-	\$ 207,140	\$ 207,140	Funded
<b>Going Level</b>									
Debt Holder	Nominal Date of Issue	Date of Maturity	Original Loan Amount	Outstanding per Balance Sheet	Interest Rate	Interest for Year	Principal for Year	Totals	Debt Service Reserve Req. Funded
WWDA 2010 A	11/22/2010	6/1/2042	\$ 9,172,697	\$ 4,142,790	0.00%	-	\$ 207,140	\$ 207,140	Debt Service Coverage 110.00%
Total debt capital going level									
			\$ 9,172,697	\$ 4,142,790		-	\$ 207,140	\$ 207,140	Funded
<b>Pro Forma</b>									
Debt Holder	Nominal Date of Issue	Date of Maturity	Original Loan Amount	Outstanding per Balance Sheet	Interest Rate	Interest for Year	Principal for Year	Totals	Debt Service Reserve Req. Funded
WWDA 2010 A	11/22/2010	6/1/2042	\$ 9,172,697	\$ 4,142,790	0.00%	-	\$ 207,140	\$ 207,140	Debt Service Coverage 110.00%
Total debt capital proforma									
			\$ 9,172,697	\$ 4,142,790		-	\$ 207,140	\$ 207,140	Funded

See independent accountants' report and summary of significant assumptions.

Corporation of Shepherdstown - Sewer Department  
**BILL ANALYSIS - PER BOOKS AND GOING LEVEL**  
For the year ended June 30, 2022

Customer Bill Analysis  
Residential Customers

PER BOOKS AND GOING LEVEL	Number of Bills (1)	Gallons (000) (2)	Minimum Bills (3)	Minimum Bills		0 - 2,600 Gallons (6)	2,601 - 10,000 Gallons (7)	Over 10,000 Gallons (8)	Total Revenue (9)
				Rate (4)	Revenue (5)				
5/8 Inch meter	6,674	9,540.9	6,674.00	34.44	229,853				
3/4 Inch meter	-	-	-	51.66	-				
1 Inch meter	-	-	-	86.10	-				
1 1/4 Inch meter	-	-	-	125.71	-				
1 1/2 Inch meter	-	-	-	172.23	-				
2 Inch meter	12	16.5	12.00	275.55	3,307				
3 Inch meter	-	-	-	516.66	-				
4 Inch meter	-	-	-	861.09	-				
6 Inch meter	-	-	-	1,699.98	-				
2,601 - 10,000 Gallons	5,600	23,514.2				14,560.0	8,954.2		
All over 10,000 Gallons	144	2,081.4				374.4	1,065.6	641.4	
Per Books and Going Level Rates - \$						14,934.4	10,019.8	641.4	
						13.24	12.44	10.85	
Revenue Per Analysis - \$	364	(502.1)			233,159	197,731	124,646	6,959	562,496
Prorated and leak adjustments									(7,282)
Correction Factor	12,794	34,650.9							555,214
Total Revenue - Per Books and Going Level - \$									1,008,232
									559,785

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See independent accountant's report and summary of significant assumptions.

Corporation of Shepherdstown - Sewer Department  
**BILL ANALYSIS - PER BOOKS AND GOING LEVEL**  
For the year ended June 30, 2022  
Customer Bill Analysis  
Commercial Customers

PER BOOKS AND GOING LEVEL	Number of Bills (1)	Gallons (000) (2)	Minimum Bills (3)	Minimum Bills		0 - 2,600 Gallons (6)	2,601-10,000 Gallons (7)	Over 10,000 Gallons (8)	Total Revenue (9)
				Rate (4)	Revenue (5)				
5/8 Inch meter	604	482.4	604.00	34.44	20,802				
3/4 Inch meter	-	-	-	51.66	-				
1 Inch meter	62	191.2	62.00	86.10	5,338				
1 1/4 Inch meter	-	-	-	125.71	-				
1 1/2 Inch meter	12	47.4	12.00	172.23	2,067				
2 Inch meter	62	776.5	62.00	275.55	17,084				
3 Inch meter	-	-	-	516.66	-				
4 Inch meter	12	329.8	12.00	861.09	10,333				
6 Inch meter	-	-	-	1,699.98	-				
2,601 - 10,000 Gallons	298	1,694.1				774.8	909.3		
All over 10,000 Gallons	303	16,798.6				1,562.6	2,242.2	13,768.6	
						13.24	12.44	10.85	
Per Books and Going Level Rates - \$									
Revenue Per Analysis - \$	12	(634.3)			55,624	20,689	39,205	149,389	264,907
Prorated and leak adjustments									(7,131)
Correction Factor	1,365	19,675.7							257,776
									0.990837
Total Revenue - Per Books and Going Level - \$									255,414

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Corporation of Shepherdstown - Sewer Department  
**BILL ANALYSIS - PER BOOKS AND GOING LEVEL**  
For the year ended June 30, 2022

Customer Bill Analysis  
Public Authority Customers

PER BOOKS AND GOING LEVEL	Number of Bills (1)	Gallons (000) (2)	Minimum Bills (3)	Minimum Bills		0 - 2,600 Gallons (6)	2,601-10,000 Gallons (7)	Over 10,000 Gallons (8)	Total Revenue (9)
				Rate (4)	Revenue (5)				
5/8 Inch meter	82	43.0	82.00	34.44	2,824				
3/4 Inch meter	-	-	-	51.66	-				
1 Inch meter	43	152.4	43.00	86.10	3,702				
1 1/4 Inch meter	-	-	-	125.71	-				
1 1/2 Inch meter	57	399.5	57.00	172.23	9,817				
2 Inch meter	116	768.7	116.00	275.55	31,964				
3 Inch meter	36	482.5	36.00	516.66	18,600				
4 Inch meter	35	464.4	35.00	861.09	30,138				
6 Inch meter	-	-	-	1,699.98	-				
2,601 - 10,000 Gallons	12	92.0				31.2	60.8		
All over 10,000 Gallons	147	26,089.6				362.2	1,087.8	24,619.6	
Per Books and Going Level Rates - \$						413.4	1,148.6	24,619.6	
						13.24	12.44	10.85	
Revenue Per Analysis - \$					97,045				
Pro-rated and leak adjustments	-	-				5,473	14,289	267,123	
Correction Factor	528	28,492.1							
Total Revenue - Per Books and Going Level - \$									383,930
									383,930
									1,000,005
									383,932

See independent accountants' report and summary of significant assumptions.

Corporation of Shepherdstown - Sewer Department  
**BILL ANALYSIS - PROFORMA**  
For the year ended June 30, 2022

Customer Bill Analysis  
Residential Customers

Pro Forma	Number of Bills (1)	Gallons (000) (2)	Minimum Bills (3)	Rate (4)	Minimum Bills Revenue (5)	0 - 2,600 Gallons (6)	2,601-10,000 Gallons (7)	Over 10,000 Gallons (8)	Total Revenue (9)
5/8 Inch meter	6,674	9,540.9	6,674.00	40.98	273,501				
3/4 Inch meter	-	-	-	61.48	-				
1 Inch meter	-	-	-	102.46	-				
1 1/4 Inch meter	-	-	-	149.59	-				
1 1/2 Inch meter	-	-	-	204.95	-				
2 Inch meter	12	16.5	12.00	327.90	3,935				
3 Inch meter	-	-	-	614.83	-				
4 Inch meter	-	-	-	1,024.70	-				
6 Inch meter	-	-	-	2,022.98	-				
2,601 - 10,000 Gallons	5,600	23,514.2				14,560.0	8,954.2	641.4	
All over 10,000 Gallons	144	2,081.4				374.4	1,065.6	641.4	
Pro Forma Rates - \$						14,934.4	10,019.8	12.91	
						15.76	14.80		
Revenue Per Analysis - \$	364	(502.1)			277,435	235,366	148,293	8,280	669,375
Pro-rated and leak adjustments									(7,282)
Correction Factor	12,794	34,650.9							662,093
Total Revenue - Pro Forma - \$									1,008,232
									667,543

See independent accountants' report and summary of significant assumptions.



Corporation of Shepherdstown - Sewer Department  
**BILL ANALYSIS - PROFORMA**  
For the year ended June 30, 2022

Customer Bill Analysis  
Commercial Customers

Pro Forma	Number of Bills (1)	Gallons (000) (2)	Minimum Bills (3)	Minimum Bills		0 - 2,600 Gallons (6)	2,601-10,000 Gallons (7)	Over 10,000 Gallons (8)	Total Revenue (9)
				Rate (4)	Revenue (5)				
5/8 Inch meter	604	482.4	604.00	40.98	24,752				
3/4 Inch meter	-	-	-	61.48	-				
1 Inch meter	62	191.2	62.00	102.46	6,353				
1 1/4 Inch meter	-	-	-	149.59	-				
1 1/2 Inch meter	12	47.4	12.00	204.95	2,459				
2 Inch meter	62	776.5	62.00	327.90	20,330				
3 Inch meter	-	-	-	614.83	-				
4 Inch meter	12	329.8	12.00	1,024.70	12,296				
6 Inch meter	-	-	-	2,022.98	-				
2,601 - 10,000 Gallons	298	1,684.1				774.8	909.3		
All over 10,000 Gallons	303	16,798.6				787.8	2,242.2	13,768.6	
Pro Forma Rates - \$						1,562.6	3,151.5	12.91	
						15.76	14.80		
Revenue Per Analysis - \$									
Pro-rated and leak adjustments	12	(634.3)			66,190	24,627	46,642	177,753	315,211
Correction Factor	1,365	19,675.7							(7,131)
Total Revenue - Pro Forma - \$									308,080
									0.990837
									305,258

See independent accountants' report and summary of significant assumptions.

Corporation of Shepherdstown - Sewer Department  
**BILL ANALYSIS - PROFORMA**  
For the Year Ended June 30, 2022

Customer Bill Analysis  
Public Authority Customers

Pro Forma	Number of Bills (1)	Gallons (000) (2)	Minimum Bills (3)	Minimum Rate (4)	Minimum Bills Revenue (5)	0 - 2,600 Gallons (6)	2,601 - 10,000 Gallons (7)	Over 10,000 Gallons (8)	Total Revenue (9)
5/8 Inch meter	82	43.0	82.00	40.98	3,360				
3/4 Inch meter	-	-	-	61.48	-				
1 Inch meter	43	152.4	43.00	102.46	4,406				
1 1/4 Inch meter	-	-	-	149.59	-				
1 1/2 Inch meter	57	399.5	57.00	204.95	11,682				
2 Inch meter	116	768.7	116.00	327.90	38,036				
3 Inch meter	36	482.5	36.00	614.83	22,134				
4 Inch meter	35	464.4	35.00	1,024.70	35,865				
6 Inch meter	-	-	-	2,022.98	-				
2,601 - 10,000 Gallons	12	92.0				31.2	60.8		
All over 10,000 Gallons	147	26,089.6				382.2	1,087.8	24,619.6	
Pro Forma Rates - \$						413.4	1,148.6	24,619.6	
						15.76	14.80	12.91	
Revenue Per Analysis - \$					115,483	6,515	16,999	317,839	456,837
Prorated and leak adjustments	-	-							-
Correction Factor	528	28,492.1							456,837
Total Revenue - Pro Forma - \$									1,000,005
									456,839

See independent accountants' report and summary of significant assumptions.

Corporation of Shepherdstown - Sewer Department  
**RATE COMPARISON OF PRESENT AND PROPOSED RATES**  
Year Ended June 30, 2022

Statement D  
Schedule 1

	<u>Current Rates</u> \$	<u>Proposed Rates</u> \$	<u>Change</u> \$	<u>Change</u> %
<u>Rates</u>				
First 2,600 gallons used per month	13.24	15.76	2.52	19.03%
Next 7,400 gallons used per month	12.44	14.80	2.36	18.97%
All over 10,000 gallons used per month	10.85	12.91	2.06	18.99%
<u>Minimum Charge - 2,600 gallons basis</u>	34.44	40.98	6.54	18.99%
<u>Connection Charge</u>	500.00	600.00	100.00	20.00%
<u>Security Deposit</u>	50.00	50.00	-	0.00%
<u>Returned Check Charge</u>	15.00	30.00	15.00	100.00%
<u>Reconnect Charge</u>	25.00	50.00	25.00	100.00%
<u>Leak Adjustment per 1,000 gallons</u>	1.00	1.00	-	0.00%
Average Residential Use - 3,400 gallons	44.40	52.82	8.42	18.96%

See independent accountants' report and summary of significant assumptions.

Corporation of Shepherdstown - Sewer Department  
Public Service Commission of West Virginia  
APPROVED PER BOOKS AND GOING-LEVEL TARIFF

Statement D  
Schedule 2  
Sheet 1 of 3

APPLICABILITY

Applicable to entire territory served.

AVAILABILITY

Available for sanitary sewer service.

RATES (based on metered amount of water supplied or water supplied.)

First	2,600 gallons used per month	\$13.24 per 1,000 gallons
Next	7,400 gallons used per month	\$12.44 per 1,000 gallons
All over	10,000 gallons used per month	\$10.85 per 1,000 gallons

MINIMUM CHARGE

5/8 inch meter or less	\$ 34.44 per month
3/4 inch meter	\$ 51.66 per month
1 inch meter	\$ 86.10 per month
1 – 1/4 inch meter	\$ 125.71 per month
1 – 1/2 inch meter	\$ 172.23 per month
2 inch meter	\$ 275.55 per month
3 inch meter	\$ 516.66 per month
4 inch meter	\$ 861.09 per month
6 inch meter	\$1,699.98 per month

DELAYED PAYMENT PENALTY

The above tariff is net. Any account not paid in full within twenty (20) days of the date of bill, ten percent (10%) will be added to the amount due. This delayed payment penalty is not interest and is only to be collected once for each bill where it is appropriate.

CONNECTION CHARGE

The fee for new residential sewer connections will be a \$500.00 hook-up fee and a \$2,808.00 Capacity Capital Cost Fee for a total of \$3,308.00 per new residential sewer connection; and the fee for new commercial sewer connections will be a \$500.00 hook-up fee and a Capital Capacity Cost Fee to be determined by multiplying the residential usage equivalent prescribed by this ordinance by the sum of \$2,808.00.

The residential usage equivalent for capacity improvement cost fee shall be as indicated in the attached table.

Corporation of Shepherdstown - Sewer Department  
Public Service Commission of West Virginia  
APPROVED PER BOOKS AND GOING-LEVEL TARIFF

Statement D  
Schedule 2  
Sheet 2 of 3

SECURITY DEPOSIT

A refundable security deposit of 1/12 the annual estimated annual charge for residential service or 1/6 for all other services shall be required prior to service being connected or reconnected (if warranted). Said deposit will be refunded (with interest as stated in Rules) after 12 consecutive months of on time payments.

RETURNED CHECK CHARGE

Whenever a check is returned for insufficient funds, a service charge of actual cost to the utility (not to exceed \$15.00) shall be charged.

RECONNECTION CHARGE

\$25.00

LEAK ADJUSTMENT

An incremental charge of \$1.00 per M gallons shall be charged for all sewer billed in excess of the customer's historical average usage.

Corporation of Shepherdstown – Sewer Department  
Public Service Commission of West Virginia  
APPROVED PER BOOKS AND GOING-LEVEL TARIFF

Statement D  
Schedule 2  
Sheet 3 of 3

CAPACITY CAPITAL COST FEE

<u>Unit</u>	<u>Residential Equivalent Gallons/Day</u>	<u>Usage Equivalent</u>	<u>Cost/Usage Equivalent 1 EDU ='s \$2,808</u>
Industry			
General Industry	15/person/shift	0.1/person/shift	\$ 281
Warehouse	15/employee	0.1/employee	\$ 281
Institution			
Hospital	250/bed	1.67/bed	\$4,689
Nursing Homes	150/bed	1/bed	\$2,808
Others	75/person	0.5/person	\$1,404
Churches with kitchens	8/member	0.05/member	\$ 140
Churches without kitchens	2/member	0.013/member	\$ 37
Residence			
Single family detached	150/unit	1.0/unit	\$2,808
Single family attached	150/unit	1.0/unit	\$2,808
Apartments	150/unit	1.0/unit	\$2,808
Mobile Home	150/unit	1.0/unit	\$2,808
Condominium	150/unit	1.0/unit	\$2,808
Bed and Breakfast	150/unit	1.0/unit	\$2,808
School			
Day, no cafeteria	15/pupil	0.1/pupil	\$ 281
Day with cafeteria	18/pupil	0.12/pupil	\$ 337
Day with cafeteria/showers	20/pupil	0.133/pupil	\$ 373
Boarding	75/pupil	0.5/pupil	\$1,404
Dormitory	75/student space	0.5/pupil	\$1,404
Commercial			
Service Station	500/set of pumps	3.33/set of pumps	\$9,351
Shopping Center	16/100 sf of sales	0.12/100 sf of sales	\$ 337
Swimming Pool	10/swimmer design	0.067/swimmer design	\$ 188
Theatre	3/seat	0.02/seat	\$ 56
Fast Food Restaurant	35/seat	0.23/seat	\$ 646
Bowling Alley	200/alley	1.33/alley	\$3,735
Food Service	32/seat	0.213/seat	\$ 598
Laundry Self Service	250/washer	1.67/washer	\$4,689
Bar & Cocktail Lounge	2/seat	0.013/seat	\$ 37
Tavern-no meals	2/seat	0.013/seat	\$ 37
Retail Stores	400/restroom	2.67/restroom	\$7,497
Hotel/Motel	120/room	0.8/room	\$2,246

Example Calculation:

A service station with 6 sets of pumps would pay \$9,351 per set of pumps or \$56,106 total. A set of pumps is one grouping on one side of a gas service island intended to serve 1 vehicle.

Corporation of Shepherdstown - Sewer Department  
Public Service Commission of West Virginia  
PRO FORMA TARIFF

Statement D  
Schedule 3  
Sheet 1 of 3

APPLICABILITY

Applicable to entire territory served.

AVAILABILITY

Available for sanitary sewer service.

- (I) RATES (based on metered amount of water supplied or water supplied.)
- |          |                               |                           |
|----------|-------------------------------|---------------------------|
| First    | 2,600 gallons used per month  | \$15.76 per 1,000 gallons |
| Next     | 7,400 gallons used per month  | \$14.80 per 1,000 gallons |
| All over | 10,000 gallons used per month | \$12.91 per 1,000 gallons |

- (I) MINIMUM CHARGE

5/8 inch meter or less	\$ 40.98 per month
¾ inch meter	\$ 61.48 per month
1 inch meter	\$ 102.46 per month
1 – ¼ inch meter	\$ 149.59 per month
1 – ½ inch meter	\$ 204.95 per month
2 inch meter	\$ 327.90 per month
3 inch meter	\$ 614.83 per month
4 inch meter	\$1,024.70 per month
6 inch meter	\$ 2,022.98 per month

DELAYED PAYMENT PENALTY

The above tariff is net. Any account not paid in full within twenty (20) days of the date of bill, ten percent (10%) will be added to the amount due. This delayed payment penalty is not interest and is only to be collected once for each bill where it is appropriate.

- (I) CONNECTION CHARGE

The fee for new residential sewer connections will be a \$600.00 hook-up fee and a \$2,808.00 Capacity Capital Cost Fee for a total of \$3,408.00 per new residential sewer connection; and the fee for new commercial sewer connections will be a \$600.00 hook-up fee and a Capital Capacity Cost Fee to be determined by multiplying the residential usage equivalent prescribed by this ordinance by the sum of \$2,808.00.

The residential usage equivalent for capacity improvement cost fee shall be as indicated in the attached table.

(I) Indicates increase

Corporation of Shepherdstown - Sewer Department  
Public Service Commission of West Virginia  
PRO FORMA TARIFF

Statement D  
Schedule 3  
Sheet 2 of 3

SECURITY DEPOSIT

A refundable security deposit of 1/12 the annual estimated annual charge for residential service or 1/6 for all other services shall be required prior to service being connected or reconnected (if warranted). Said deposit will be refunded after 12 consecutive months of on time payments.

(I) RETURNED CHECK CHARGE

Whenever a check is returned for insufficient funds, a service charge of actual cost to the utility (not to exceed \$30.00) shall be charged.

(I) RECONNECTION CHARGE

\$50.00

LEAK ADJUSTMENT

An incremental charge of \$1.00 per M gallons shall be charged for all sewer billed in excess of the customer's historical average usage.

DRAFT

(I) Indicates increase



Corporation of Shepherdstown – Sewer Department  
Public Service Commission of West Virginia  
PRO FORMA TARIFF

Statement D  
Schedule 3  
Sheet 3 of 3

CAPACITY CAPITAL COST FEE

<u>Unit</u>	<u>Residential Equivalent Gallons/Day</u>	<u>Usage Equivalent</u>	<u>Cost/Usage Equivalent 1 EDU ='s \$2,808</u>
Industry			
General Industry	15/person/shift	0.1/person/shift	\$ 281
Warehouse	15/employee	0.1/employee	\$ 281
Institution			
Hospital	250/bed	1.67/bed	\$4,689
Nursing Homes	150/bed	1/bed	\$2,808
Others	75/person	0.5/person	\$1,404
Churches with kitchens	8/member	0.05/member	\$ 140
Churches without kitchens	2/member	0.013/member	\$ 37
Residence			
Single family detached	150/unit	1.0/unit	\$2,808
Single family attached	150/unit	1.0/unit	\$2,808
Apartments	150/unit	1.0/unit	\$2,808
Mobile Home	150/unit	1.0/unit	\$2,808
Condominium	150/unit	1.0/unit	\$2,808
Bed and Breakfast	150/unit	1.0/unit	\$2,808
School			
Day, no cafeteria	15/pupil	0.1/pupil	\$ 281
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Theatre	3/seat	0.02/seat	\$ 56
Fast Food Restaurant	35/seat	0.23/seat	\$ 646
Bowling Alley	200/alley	1.33/alley	\$3,735
Food Service	32/seat	0.213/seat	\$ 598
Laundry Self Service	250/washer	1.67/washer	\$4,689
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Retail Stores	400/restroom	2.67/restroom	\$7,497
Hotel/Motel	120/room	0.8/room	\$2,246

Example Calculation:

A service station with 6 sets of pumps would pay \$9,351 per set of pumps or \$56,106 total. A set of pumps is one grouping on one side of a gas service island intended to serve 1 vehicle.

Corporation of Shepherdstown - Sewer Department  
**COMPARATIVE BALANCE SHEET - PER BOOKS ADJUSTED**  
June 30, 2021 and 2022

Statement F  
Sheet 1 of 2

<b>ASSETS</b>		
	<u>2021</u>	<u>2022</u>
<b>UTILITY PLANT</b>		
Utility plant	\$ 16,326,706	\$ 13,482,352
Less accumulated depreciation	<u>(6,080,635)</u>	<u>(3,972,821)</u>
Total utility plant	<u>10,246,071</u>	<u>9,509,531</u>
<b>OTHER PROPERTY AND INVESTMENTS</b>		
Sinking funds	230,076	230,328
Depreciation Funds	414,907	430,219
Other Special Funds	<u>1,183,714</u>	<u>1,394,465</u>
Total investment and fund accounts	<u>1,828,697</u>	<u>2,055,012</u>
<b>CURRENT AND ACCRUED ASSETS</b>		
Cash	349,122	184,763
Special Deposits	516,200	16,784
Customer accounts receivable	110,024	115,967
Other accounts receivable	-	568,013
Accum. provision for uncollectible accounts	(5,000)	(5,000)
Prepayments	-	328
Miscellaneous current and accrued assets	<u>-</u>	<u>1,960</u>
Total current and accrued assets	<u>970,346</u>	<u>882,815</u>
<b>DEFERRED DEBITS</b>		
Miscellaneous deferred debits	<u>19,043</u>	<u>12,930</u>
Total deferred debits	<u>19,043</u>	<u>12,930</u>
Total assets	<u>\$ 13,064,157</u>	<u>\$ 12,460,288</u>

See independent accountants' report and summary of significant assumptions.

Corporation of Shepherdstown - Sewer Department  
**COMPARATIVE BALANCE SHEET - PER BOOKS ADJUSTED (Continued)**  
June 30, 2021 and 2022

Statement F  
Sheet 2 of 2

	<u>2021</u>	<u>2022</u>
<b>EQUITY CAPITAL</b>		
Retained earnings	\$ <u>2,834,385</u>	\$ <u>2,143,711</u>
Total equity capital	<u>2,834,385</u>	<u>2,143,711</u>
<b>LONG-TERM DEBT</b>		
Bonds	<u>4,349,929</u>	<u>4,142,790</u>
Total long-term debt	<u>4,349,929</u>	<u>4,142,790</u>
<b>CURRENT AND ACCRUED LIABILITIES</b>		
Accounts payable	-	244,469
Payables to Associated Companies	25,392	-
Customer deposits	60,786	63,119
Miscellaneous current and accrued liabilities	<u>93,929</u>	<u>76,362</u>
Total current and accrued liabilities	<u>180,107</u>	<u>383,950</u>
<b>DEFERRED CREDITS</b>		
Other deferred credits	<u>88,137</u>	<u>69,209</u>
Total equity capital	<u>88,137</u>	<u>69,209</u>
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>		
Contributions in aid of construction	<u>5,611,599</u>	<u>5,720,628</u>
Total liabilities and equity	\$ <u>13,064,157</u>	\$ <u>12,460,288</u>

See independent accountants' report and summary of significant assumptions.

Corporation of Shepherdstown - Sewer Department  
**CASH FLOW ANALYSIS**  
For the year ended June 30, 2022

Statement F  
Schedule 2

	Per Books Adjusted	Going Level Adjustments	Going Level	Pro Forma Adjustments	Pro Forma
<u>Available Cash</u>					
Metered revenue	\$ 1,199,131	\$ -	\$ 1,199,131	\$ 230,509 (3)	\$ 1,429,640
Other wastewater revenues	13,869	-	13,869	2,613 (4)	16,482
Interest income	38,314	-	38,314	-	38,314
Total available cash	1,251,314	-	1,251,314	233,122	1,484,436
<u>Cash Requirements</u>					
Operation and maintenance expenses	1,127,681	(242,329) (1)	885,352	-	885,352
Taxes other than income taxes	25,307	-	25,307	-	25,307
Total cash requirements	1,152,988	(242,329)	910,659	-	910,659
Cash available for debt service	(A) 98,326	242,329	340,655	233,122	573,777
<u>Debt Service Requirements</u>					
Bonds - interest expense	-	-	-	-	-
Bonds - principal retirement	207,140	-	207,140	-	207,140
Subtotal	(B) 207,140	-	207,140	-	207,140
Debt service reserve requirement	-	-	-	-	-
Total debt service requirements	207,140	-	207,140	-	207,140
Remaining cash surplus (deficit)	\$ (108,814)	\$ 242,329	\$ 133,515	\$ 233,122	\$ 366,637
Cash surplus avail for capital additions					
Renewal and replacement reserve	29,978		29,978	5,763 (5)	35,741
Membrane replacement cost reserve	68,571	88,572 (2)	157,143	-	157,143
Cash working capital reserve	-		-	110,669 (6)	113,832
Remaining surplus	(207,363)		(53,606)		59,920
Total available for capital additions	-		133,515		366,637
Debt service coverage factor (A)/(B)	47.5%		164.5%		277.0%

See independent accountants' report and summary of significant assumptions.  
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Corporation of Shepherdstown - Sewer Department  
**FIVE YEAR AVERAGE - NET PLANT ADDITIONS**  
For the Year Ended June 30, 2022

Statement F  
Schedule 3  
Sheet 1 of 1

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>Total</u>
Plant additions	\$ 97,329	\$ 30,000	\$210,607	\$ 213,635	\$ 31,715	\$583,286
Debt	-	-	-	-	-	-
CIAC	<u>(109,029)</u>	<u>(96,416)</u>	<u>(31,388)</u>	<u>(85,240)</u>	<u>(34,196)</u>	<u>(356,269)</u>
Net	\$ (11,700)	\$ (66,416)	\$179,219	\$ 128,395	\$ (2,481)	\$227,017
				5 year average		<u>\$ 45,403</u>

See independent accountants' report and summary of significant assumptions.

Corporation of Shepherdstown - Sewer Department  
**DETAIL OF ADJUSTMENTS - GOING LEVEL**  
As of and for the year ended June 30, 2022

Statement G  
Sheet 1 of 2

<u>Adjustment Number</u>	<u>Account Number</u>	<u>Going Level Adjustments</u>	<u>Increase (Decrease)</u> \$
(1)	720.6	Treatment and Disposal - materials and supplies  To remove cost of membrane replacement, not an annual cost	(242,329)
(2)	127.1	Membrane replacement cost reserve  To adjust required annual funding to meet utility engineer's projected cost for future membrane replacements  Projected total costs for 4 membrane replacements needed, one each in years 2026-2029 Costs to be funded in years 2023-2029 Membrane replacement cost funding per year Less: annual funding approved in last rate case Additional annual membrane replacement cost needed	          \$ 1,100,000 div by 7 yrs 157,143 (68,571) 88,572

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See independent accountants' report and summary of significant assumptions.

Corporation of Shepherdstown - Sewer Department  
**DETAIL OF ADJUSTMENTS- PROFORMA**  
For the year ended June 30, 2022

Statement G  
Sheet 2 of 2

<u>Adjustment Number</u>	<u>Account Number</u>	<u>Pro Forma Adjustments</u>	<u>Increase (Decrease) \$</u>
(3)	521.1	Residential revenues	107,758
	521.2	Commercial revenues	49,844
	521.4	Revenues from public authorities	72,907

	<u>Proforma</u>	<u>Going Level</u>	<u>Adjustment</u>
	<u>\$</u>	<u>\$</u>	<u>\$</u>
Residential revenues	667,543	559,785	107,758
Commercial revenues	305,258	255,414	49,844
Revenues from public authorities	456,839	383,932	72,907

To adjust revenues to reflect test year billings at the District's proposed rates.

(4)	532	Forfeited discounts	2,613
-----	-----	---------------------	-------

Per Books and Going Level sales	1,199,131
Per Books and Going Level forfeited disc.	13,594
Forfeited discounts %	1.13%
Pro Forma sales	1,429,640
Pro Forma forfeited discounts	16,207
Per Books and Going Level forfeited disc.	13,594
	<u>2,613</u>

To adjust forfeited discounts for increase in revenue

(5)	125	Renewal & replacement reserve	5,763
-----	-----	-------------------------------	-------

Metered revenue increase (Adjustment Number 3)	230,509
Renewal & replacement reserve rate	<u>2.5%</u>
Adjustment	5,763

To reflect additional renewal & replacement reserve on additional revenue associated with the rate increase

(6)	127.2	Cash Working Capital Reserve (CWCR)	110,669
-----	-------	-------------------------------------	---------

Pro Forma O&M expenses	885,352
Cash Working Capital (CWCR) %	<u>12.5%</u>
Adjustment	110,669

To reflect Cash Working Capital Reserve required annual funding

See independent accountants' report and summary of significant assumptions.

Corporation of Shepherdstown - Sewer Department  
**SUMMARY OF SIGNIFICANT PRO FORMA ASSUMPTIONS**  
For the year ended June 30, 2022

The per books adjusted operating revenues, operating revenue deductions, other income, and other income deductions are based on the Corporation of Shepherdstown - Sewer Department's Annual Report to the Public Service Commission of West Virginia and its adjusted books and records for the year ended June 30, 2022, which have been compiled by an independent certified public accounting firm, and is considered as the "base year".

The going-level operating revenues, operating revenue deductions, other income and other income deductions are based on the base year ended June 30, 2022, including the Sewer Department's current tariff approved by the Public Service Commission of West Virginia and issued June 18, 2010, plus adjustments provided by the Sewer Department to remove membrane replacement costs that are not an annual O&M expense and to adjust the annual membrane replacement cost reserve funding to the amount projected by the utility's outside engineer.

The pro forma operating revenues, operating revenue deductions, other income and other income deductions are based on the going-level amounts plus pro forma adjustments to reflect the effects of an anticipated 19% rate increase for the sales of wastewater to residential, commercial and public authority customers, and related adjustments to forfeited discounts and renewal & replacement reserve, so that the Sewer Department can cover its O&M expenses, debt service, renewal & replacement reserve, membrane replacement cost funding, cash working capital reserve requirement, and have positive cash surplus.