

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 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, March 14, 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 February 14, 2023
3. **Public Comment Period**
 - a. Persons who have registered to address Town Council.
4. **Visitors**
 - a. Shepherdstown Street Fest WV, Inc. – John Meeker – June 24, 2023
 - b. Shepherdstown Morris – May Day – Joanie Blanton – April 29, 2023
 - c. Relay for Life

5. Public Hearings

- a. Second Reading Of An Ordinance Authorizing Amendments To And Readoption Of The Tariff For All Users Of The Sewer System Of The Corporation Of Shepherdstown
- d. First Reading Of An Ordinance Re-Enacting And Further Clarifying Section 9-207 Of Chapter 2 Of Title 9 Of The Code Of Shepherdstown, West Virginia, To Prohibit Driveways That Cross Public Sidewalks

6. Unfinished Business

- a. Market House update
- b. Town Administrator update

7. Old Business

8. New Business

- a. 2023-2024 General Fund Budget Levy Estimate

9. Reports of Committees

A. Finance Committee

- 1. No meeting in March 2023
- 2. Recommendations: NONE
- 3. Review and approval of Corporation Financials

B. Parking Committee

- 1. No meeting in March 2023
- 2. Recommendations: NONE

C. Police Committee

- 1. Meeting minutes of February 2023 – not available
- 2. Recommendations: NONE
- 3. New police patches

D. Public Works Committee

1. Meeting minutes of March 3, 2023 – not available
2. Recommendations: NONE
3. Stormwater Management Grant

E. Parks and Recreation Committee

1. No meeting in February 2023
2. Recommendations: NONE

F. Grants Committee

1. Meeting minutes of January 2023 – not available
2. Recommendations: NONE

G. Age Friendly Committee

1. No meeting in February 2023
2. Recommendations: NONE

H. Personnel Committee

1. No meeting February 2023
2. Recommendations: NONE

10. Report of Commissions and Boards

A. Tree Commission

1. No meeting in February 2023
2. Recommendations: NONE

B. Water and Sanitary Board

1. Meeting minutes of February 23, 2023
2. Recommendations: NONE

C. Historic Landmarks Commission

1. Meeting minutes of January 2023 – not available
2. Recommendations: NONE

D. Planning Commission

1. Meeting minutes of January 2023 – not available
2. Recommendations: NONE

E. Board of Appeals

11. Mayor's Report

Shepherdstown Town Council Meeting Minutes
Tuesday, February 14, 2023
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), Chris Stroeck, Jenny Haynes, Leah Rampy, and Cheryl Roberts.

Absent: Marty Amerikaner

Staff: Town Clerk Amy Boyd, Director of Public Works Frank Welch, Sgt. Jake Jeffries.

Visitors: John Loeffler, Jim King, Natalie Friend, Jim Gatz, Jennifer and Steve Wabnitz, Phil Baker-Shenk, Charlie Smith, Toni Milbourne, David Muchow, and Marianne Alexander.

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

Call to order by Mayor Auxer at 6:30 pm.

Approval of the Town Council Meeting Draft Minutes of January 3 and January 10, 2023.

C. Stroeck - move to approve Town Council Draft Minutes of January 3, 2023. Second by J. Haynes. No objections noted.

L. Rampy – move to approve Town Council Minutes of January 10, 2023. Second by C. Roberts. Motion carried with a majority with C. Stroeck abstaining.

Agenda Item 3 – Public Comment Period:

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

J. Gatz – JCDA Update –

Gave a brief description of what JCDA does. It is managed by a board of 15 and represents towns, schools, labor interests, and others. JCDA manages the Burr Industrial Park that houses retail, a pool, light industry, and a brewery. The state government also supports it.

JCDA priorities –

- Tourism, agriculture, industry, warehouses
- To expand Burr park at a different location
- Small businesses – Jump Start Jefferson
- Gig ready - money given to states for internet access with Comcast as the provider
- Agriculture at home – marketing produce
- Building a strong staff with the tools they need

How can JCDA assist Shepherdstown?

- Encourage a hotel (if we have suggestions, please reach out to Jim) Mayor – how can we make it more attractive for the Clarion and the Comfort Inn to reopen as hotels?

M. Alexander – represents SAIL – ideas for the Market House use-

- * To promote events, community calendar to highlight the Robert Byrd Center, CATF, Conservation Film Festival, Speak Series, Rotary, Shepherd programs, etc. Wants to see the visitor's center to focus on events for this town and expand its functions. Would like to see non-profits come together in this space.

Agenda Item 4 - Visitors:

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

- a. Phil Baker – Shenk – Comprehensive Plan Update –

This committee is a robust group. People are meeting in sub-group as well, researching the status of accomplishments and what still needs to be done, as well as things that are no longer an issue. Everyone is trying to do their due diligence.

- b. Natalie Friend – Shepherdstown Farmers Market
Dates are from 3/19 – 12/24. Street closure is the same – German to New. Most vendors are coming back and, we are looking for a kombucha vendor.
Mayor – please contact the neighbors.
L. Robertson – move to approve the Shepherdstown Farmers Market with street closure. Second by L. Rampy. No objections noted.
- c. Jennifer Wabnitz – Back Alley Tour and Tea
Dates are May 21, 22, & 23. Showed a map of the route – concentrating on German and Duke Streets this year. Will rotate each year regarding the streets/alleys participating. The Boy Scouts will offer free water. No street closures.
C. Roberts – move to approve the Back Alley Tour and Tea. Second by L. Robertson. No objections noted.
- d. David Muchow – “The 7 Secret Keys to Startup Success” –
Spoke to his book on keys to business success with a brief mention of Shepherdstown in it. Handed out copies for anyone to have.
- e. John Loeffler – Shepherdstown Vanity License Plates
He presented the design. It will be available in a couple of weeks – thinking \$15 each. Each member of council will receive one.

Agenda Item 5 – Public Hearings:

- a. First Reading Of An Ordinance Authorizing Amendments to And Re-adoption Of The Tariff For All Users Of The Sewer System Of The Corporation Of Shepherdstown.
L. Robertson – move to approve the First Reading Of An Ordinance Authorizing Amendments to And Re-adoption Of The Tariff For All Users Of The Sewer System Of The Corporation Of Shepherdstown. Second by C. Roberts. No objections noted.

Agenda Item 6 – Unfinished Business:

- a. Market House – update - review and approval of criteria for occupants and draft application (vote needed)

Mayor – roof is complete – no more leaking. Service Masters are in there to begin remediation, and then it will go to bid for construction. Would like to move forward with the selection of a renter so any custom construction can be considered. We can go ahead and vote on the criteria for the occupants and the draft. It was agreed that a 30-day window was good for the application process. The criteria and application will be on the website and an application can be picked up at town hall. It will also be available via links on the email list, papers, and social media. A. Boyd and L. Rampy will create the application along with an introduction including dimensions of the building.

C. Stroeck – move to approve the criteria for occupants and draft application with a 30-day application window from finalization and posting of application. Second by L. Robertson. No objections noted.

- b. Town Administrator Update –

One candidate has been interviewed to date with another being interviewed this week.

Agenda Item 7 – Old Business:

Agenda Item 8 – New Business:

Agenda Item 9 – Mayor's Report:

- Pets – please clean up after your dogs – bags are available all around town.
- Town is trashy – please help to pick up trash.
L. Robertson – remind the restaurants to please keep their can area picked up.

* Shepherd University and Shepherdstown have both received a lot of good publicity recently.

L. Robertson – can SU change their message on their answering machine to highlight some accomplishments? The town’s machine could say “Welcome to the oldest town in the state” or Welcome to Shepherdstown, Founded in 1731”

* Please look out for the older population.

Agenda Item 10 – Reports of Committees:

A. Finance Committee:

1. Meeting minutes of January 27, 2023
 2. Recommendations: None
 3. Review and approval of Corporation Financials
 - C. Stroeck – have the adjustments been made?
 - A. Boyd – The financials are now up to date and can be approved at the next meeting.
- * No action taken

B. Parking Committee:

1. No January 2023 meeting
2. Recommendations: None

C. Police Committee:

1. No January 2023 meeting
2. Recommendations: None

D. Parks and Recreation Committee:

1. No Meeting in January 2023
2. Recommendations:
 - a. None

E. Public Works Committee:

1. Meeting minutes of January 31, 2023 – not available
2. Recommendations: None

F. Path Advisory Committee

1. No meeting January 2023
2. Recommendations:
 - a. None

G. Grants Committee

1. Meeting minutes of January 203 – not available
2. Recommendations:
 - a. None

H. Age Friendly Committee

1. Meeting minutes of January 2023
2. Recommendations: None

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

1. Historic Landmarks Commission:

1. Meeting minutes of January 2023 – not available
2. Recommendations:
 - a. None

2. Planning Commission:

1. Meeting minutes of January 2023 – not available
2. Recommendations: None

3. Tree Commission

1. No Meeting in January 2023
2. Recommendations: None

4. Water and Sanitary Board:

- 1 –Meeting minutes of January 26, 2023 - not available
- 2 – Recommendations:
 - a. None

5. Board of Appeals

1. None scheduled.

L. Robertson – move to adjourn at 7:40 p.m. Second by C. Roberts. No objections noted.

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

Corporation of Shepherdstown



Event/Park Request Form

Applications and fees are due at least ninety (90) days prior to the event unless otherwise noted.

Any form of advertising of this event, prior to approval by Town Council, is done at applicant's own risk.

Please read and complete entire application. An incomplete application may result in denial or delay of request. The Corporation of Shepherdstown reserves the right to approve or deny any event request.

| | |
|-------------------|------------------------------------|
| Organization: | Shepherdstown Street Fest WV, Inc. |
| Contact Name: | John Meeker |
| Mailing Address: | PO Box 322 |
| City, State, Zip: | Shepherdstown, WV 25443 |
| E-mail Address: | johndmeeker@protonmail.com |
| Daytime Phone: | (304)350-2682 |
| Evening Phone: | same |

Cell Phone: same

German/King Streets

- 1.) Name and Complete Description of Event including location if other than one of our Parks: *attach on separate sheet if necessary*

X Yes No

If yes, on a separate sheet, please provide event dates (last three years) and describe any scheduling conflicts with other events that occurred in prior years or potential conflicts for the current requested event
- 2.) Has this event been held in Shepherdstown in the past?
- 3.) Is this a "one-time" event? Yes XNo
- 4.) Date and Time of Event:

_____ 11pm _____

From: To:

_____ 10:00 _____ am _____ 8:30 _____ pm
- 4a.) Set Up Time 5pm 6/23/2023
- 4b.) TearDown Time 12pm 6/25/2023

if applicable:

Bane-Harris \$100

Cullison \$100

Rumsey \$500

Viola-Devonshire \$100
- 5.) Park Requested,
- 6.) Are street closures requested?

X Yes No *If yes, please provide, on the attached map, streets that need to be closed. If having a parade, provide parade route. Alleys must be kept open. (No Exceptions)*

| | |
|--|----|
| 7.) Is event open to the public? X Yes | No |
|--|----|

| |
|--|
| 8.) What are the parking arrangements? Shuttle Service from SU Lots provided by EPTA |
| <i>Please explain.</i> |
| |

9.) Will entertainment be involved? *Any entertainment must be approved by the Town Council.*

Yes No *performance(s) etc. See Noise Ordinance* DJ

If yes, give details w/# groups, type of music, time of Live Band X

| | |
|-----------------|----------------|
| Radio/CD Player | Other: Explain |
|-----------------|----------------|

| | | |
|---|---------------------|---|
| 10.) Will other equipment be used? (i.e. generator, tents, inflatables, etc.) If yes, give details. | X Yes No | Generators, vendor tents, stages, food trucks, etc. |
| 11.) Are you a non-profit organization? | x Yes No | <i>If yes, provide certification of non-profit status.</i> |
| 12.) Will vendors be at the event? | x Yes No | <i>If yes, give details including complete list of vendors and contact information.</i> |
| 13.) Will event participants be charged a fee? <i>If yes, what is the cost?</i> | x Yes No | See attached |
| 14.) Will admission be charged for the event? <i>If yes, what is the cost?</i> | Yes X No | Cost _____ |
| 15.) Number of people expected to attend: less than 50 ⁵¹ -100 | 101-150 | more than 150 |
| 16.) Name & contact info. for two (2) people with authority that will be present at event: | Name: John Meeker | Phone: 304-350-2682 |
| | Name: Rachael Meads | Phone: 304 |

| | | |
|---|----------|----------------|
| 17.)Check any Town assistance needed: X Electric X <div style="text-align: right;">Recycling</div> | X Police | X Public Works |
| | Other | |
| 18.)Will alcoholic beverages be served? X Yes No | | |
| <div style="display: flex; justify-content: space-between;"> <div style="width: 45%;"> <i>If yes, the Shepherdstown Open Container Ordinance must be suspended by action of the Town Council for this day's event.</i> </div> <div style="width: 45%;"> <i>If yes, you must contact the WV Alcohol Beverage Control Commission to obtain a "one day" license.</i> </div> </div> | | |
| <div style="display: flex; justify-content: space-between;"> <div style="width: 45%;"> 19.)How will this event benefit <i>Shepherdstown?</i> </div> <div style="width: 45%;"> <i>Event highlights town and brings tourists: Proceeds donated to local and regional charities</i> </div> </div> | | |

Requirements:

- All event requests must be applied for at least 90 days prior to the event date.
- For park events, notification of the event must be provided, in writing, to all neighbors within two blocks of the event location (a copy of this notification must be provided to the Town)
- If this is a parade, walk or run, give details including map of route to be taken.
- General liability insurance coverage of no less than one million dollars (\$1,000,000) reflecting the Corporation of Shepherdstown as additionally insured.
- If assistance from the Police or Public Works Department is needed for the event, you will be responsible for contacting the respective departments.
- Payment of costs incurred during the event must be paid within one week following the event (i.e. Assistance from the Police Department or Public Works Department).
- Representation at meeting where this application will be reviewed and a decision made. • All required information must be submitted at least two weeks prior to the Town Council meeting.

Corporation of Shepherdstown

It is hereby agreed and understood that _____ is reserved, as specified, for the use of the above named organization and/or individual. The Facility reserved is subject to inspection by any authorized representative of the Corporation of Shepherdstown in order to assure proper use of Town property. This permit must be in the possession of the organization and/or individual to whom it is issued and shown upon request to any authorized Town Official.

The organization and/or individual assumes personal liability and responsibility for any and all costs of cleanup of the premises, loss, breakage, damage to or removal of Town property and further assumes liability and responsibility for the conduct and good order of the group and its invitees and guests.

The organization and/or individual shall be responsible for any and all loss, damage or injury to any and all personal property that it or its agents, representatives, invitees or guests, may bring to, store at, or leave at the facility, and shall indemnify and hold harmless the Corporation of Shepherdstown and any department, agent, official and/or employee thereof for any personal injury incurred during, or as a result of such use. The organization and/or individual further agrees to abide by all procedures, policies, and rules governing use of the above-mentioned facility.

I have read and agree to these responsibilities.

Signature of Organization and/or Individual: _____

Date: _____

Any individual under the age of 21 must have the signature of a parent or guardian who shall assume any and all responsibility and liability as set forth above and the person signing must be in attendance at the rental event.

Parent/Guardian: _____ Date: _____

Printed Name: _____ Phone: _____

PLEASE NOTE APPROVAL IS REQUIRED FOR USE OF THE PARK FACILITIES. Once approved, this permit will be issued.

FOR OFFICE USE ONLY

Rental Fee: \$_____ Cash Date

Paid: _____ Check Approved

Approved by:

_____ Title:

_____ Date: _____

Denied

Comments:

Checklist

(To be completed by the Corporation of Shepherdstown)

Complies with 90 day notice

Insurance certificate provided

Police or Public Works Department fees paid (if applicable)

P Park fee paid (if applicable)

Open Container Ordinance Suspended (if

applicable) Amplified Sound Use (if applicable)

Corporation of Shepherdstown



Event/Park Request Form

Applications and fees are due at least ninety (90) days prior to the event unless otherwise noted.

Any form of advertising of this event, prior to approval by Town Council, is done at applicant's own risk.

Please read and complete entire application. An incomplete application may result in denial or delay of request. The Corporation of Shepherdstown reserves the right to approve or deny any event request.

| | |
|-------------------|-------------------------------|
| Organization: | Shepherdstown Morris |
| Contact Name: | Joane Blanton |
| Mailing Address: | PO Box 1474 Shepherdstown, WV |
| City, State, Zip: | Shepherdstown, WV 25443 |
| E-mail Address: | upperpotomac@gmail.com |
| Daytime Phone: | 304) 263-2531 |
| Evening Phone: | same |
| Cell Phone: | 304-433-5659 |

| | | |
|--|--|-------------------|
| 1.) Name and Complete Description of Event including location if other than one of our Parks: <i>attach on separate sheet if necessary</i> 2.) Has this event been held in Shepherdstown in the past? | Shepherdstown May Day | |
| | McMurrin Lawn | |
| | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <i>If yes, on a separate sheet, please provide event dates (last three years) and describe any scheduling conflicts with other events that occurred in prior years or potential conflicts for the current requested event</i> | |
| 3.) Is this a "one-time" event? | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Annual | |
| 4.) Date and Time of Event: | From: | To: |
| 4a.) Set Up Time <u>9am</u> 4b.) Tear Down Time <u>2pm</u> | <u>12:00</u> am/pm | <u>1:00</u> am/pm |

| | | | | |
|--|--|--|--|--|
| 5.) Park Requested, if applicable: <u>N/A</u> <u>Rumsey as backup</u> | <input type="checkbox"/> Bane-Harris \$100 | <input type="checkbox"/> Cullison \$100 | <input type="checkbox"/> Rumsey \$500 | <input type="checkbox"/> Viola-Devonshire \$100 |
| 6.) Are street closures requested? | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <i>If yes, please provide, on the attached map, streets that need to be closed. If having a parade, provide parade route. Alleys must be kept open. (No Exceptions)</i> <u>no parade this year</u> | | | |
| 7.) Is event open to the public? | <input checked="" type="checkbox"/> Yes | | <input type="checkbox"/> No | |
| 8.) What are the parking arrangements? | <u>Participants Park in College Lot</u> | | | |
| <i>Please explain.</i> | <u>Maypole, Sound & Props on King St.</u> | | | |
| 9.) Will entertainment be involved? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <i>If yes, give details w/# groups, type of music, time of performance(s) etc. See Noise Ordinance</i> | <i>Any entertainment must be approved by the Town Council.</i> <input checked="" type="checkbox"/> Live Band <input type="checkbox"/> DJ <input type="checkbox"/> Radio/CD Player <input type="checkbox"/> Other: Explain <u>Song, participatory dance, maypole dance and instrumental music</u> | | | |
| 10.) Will other equipment be used? (i.e. generator, tents, inflatables, etc.) If yes, give details. | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <u>small sound system</u> | | | |
| 11.) Are you a non-profit organization? <i>If yes, provide certification of non-profit status.</i> | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | | | |
| 12.) Will vendors be at the event? <i>If yes, give details including complete list of vendors and contact information.</i> | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | | | |
| 13.) Will event participants be charged a fee? <i>If yes, what is the cost?</i> | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | | | |
| 14.) Will admission be charged for the event? <i>If yes, what is the cost?</i> | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Cost _____ | | | |
| 15.) Number of people expected to attend: | <input type="checkbox"/> less than 50 <input checked="" type="checkbox"/> 51-100 <input type="checkbox"/> 101-150 <input type="checkbox"/> more than 150 | | | |
| 16.) Name & contact info. for two (2) people with authority that will be present at event: | Name: <u>Jannie Blunta</u> Name: <u>Jerry Tucker</u> | | Phone: <u>304-433-5659</u> Phone: <u>304-886-8285</u> | |
| 17.) Check any Town assistance needed: | <input checked="" type="checkbox"/> Electric <input type="checkbox"/> Police <input type="checkbox"/> Public Works <input type="checkbox"/> Recycling <input type="checkbox"/> Other | | | |
| 18.) Will alcoholic beverages be served? | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | | | |
| <i>If yes, the Shepherdstown Open Container Ordinance must be suspended by action of the Town Council for this day's event.</i> | <i>If yes, you must contact the WV Alcohol Beverage Control Commission to obtain a "one day" license.</i> | | | |

| | |
|--|--|
| 19.) How will this event benefit Shepherdstown? | Beautiful annual event celebrating spring |
|--|--|

Requirements:

- All event requests must be applied for at least 90 days prior to the event date.
- For park events, notification of the event must be provided, in writing, to all neighbors within two blocks of the event location (a copy of this notification must be provided to the Town)
- If this is a parade, walk or run, give details including map of route to be taken.
- General liability insurance coverage of no less than one million dollars (\$1,000,000) reflecting the Corporation of Shepherdstown as additionally insured.
- If assistance from the Police or Public Works Department is needed for the event, you will be responsible for contacting the respective departments.
- Payment of costs incurred during the event must be paid within one week following the event (i.e. Assistance from the Police Department or Public Works Department).
- All required information must be submitted at least two weeks prior to the Town Council meeting.

Corporation of Shepherdstown

It is hereby agreed and understood that _____ is reserved, as specified, for the use of the above named organization and/or individual. The Facility reserved is subject to inspection by any authorized representative of the Corporation of Shepherdstown in order to assure proper use of Town property. This permit must be in the possession of the organization and/or individual to whom it is issued and shown upon request to any authorized Town Official.

The organization and/or individual assumes personal liability and responsibility for any and all costs of cleanup of the premises, loss, breakage, damage to or removal of Town property and further assumes liability and responsibility for the conduct and good order of the group and its invitees and guests.

The organization and/or individual shall be responsible for any and all loss, damage or injury to any and all personal property that it or its agents, representatives, invitees or guests, may bring to, store at, or leave at the facility, and shall indemnify and hold harmless the Corporation of Shepherdstown and any department, agent, official and/or employee thereof for any personal injury incurred during, or as a result of such use. The organization and/or individual further agrees to abide by all procedures, policies, and rules governing use of the above-mentioned facility.

☒ I have read and agree to these responsibilities.

Signature of Organization and/or Individual: _____

Date: 2/28/23

Any individual under the age of 21 must have the signature of a parent or guardian who shall assume any and all responsibility and liability as set forth above and the person signing must be in attendance at the rental event.

Parent/Guardian: _____

Date: _____

Printed Name: _____

Phone: _____

PLEASE NOTE APPROVAL IS REQUIRED FOR USE OF THE PARK FACILITIES. Once approved, this permit will be issued.

FOR OFFICE USE ONLY

**AN ORDINANCE AUTHORIZING AMENDMENTS TO AND READOPTION OF THE TARIFF FOR
ALL USERS OF THE SEWER SYSTEM OF THE CORPORATION OF SHEPHERDSTOWN**

APPLICABILITY

Applicable to entire territory served.

AVAILABILITY OF SERVICE

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 BILL**

| | |
|------------------------|-----------------------|
| 5/8 inch meter or less | \$ 40.98 per month |
| 3/4 inch meter | \$ 61.48 per month |
| 1 inch meter | \$ 102.46 per month |
| 1 – 1/4 inch meter | \$ 149.59 per month |
| 1 – 1/2 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

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.

(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 INCREMENT

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.

First Reading: February 14, 2023

Second Reading:

Adoption:

MAYOR

RECORDER

(I) Indicates increase

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.

**AN ORDINANCE RE-ENACTING AND FURTHER CLARIFYING
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 and further clarified 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 currently exist or 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 boardinghouses, 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. This does not prohibit parking in an existing driveway.
- (c) Parking spaces may be provided in side and rear yards in the Commercial District but are limited to rear yards in Residential Districts.
- (d) Parking space for any use specifically permitted in an R District may be provided on a lot adjoining that use.

_____(Mayor)

_____(Recorder)

First Reading: _____

Second Reading: _____

Adopted: _____

2023-2024 General Fund Levy Estimate

MUNICIPALITY OF SHEPHERDSTOWN, WEST VIRGINIA
FISCAL YEAR JULY 1, 2023 - JUNE 30, 2024

| Account Number | 01 GENERAL FUND REVENUE SUMMARY | Budgeted Revenues 2023 - 2024 | Revised Budget |
|----------------|---|----------------------------------|----------------|
| 295 | Nonspendable Fund Balance | | 0 |
| 296 | Restricted Fund Balance | 252,865 | 252,865 |
| 297 | Committed Fund Balance | 3,851,132 | 3,851,132 |
| 298 | Assigned Fund Balance | | 0 |
| 299 | Unassigned Fund Balance | 1,872,928 | 1,872,928 |
| 301 01 | Property Taxes - Current Expense (Linked to Rate & Levy Tab) | 231,599 | 231,599 |
| 301 02-05 | Prior Year Taxes | 23,100 | 23,100 |
| 301 06 | Supplemental Taxes | | 0 |
| 301 07 | Tax Loss Restoration | | 0 |
| 301 90 | Property Taxes - Excess Levy (Linked to Excess Levy Tab) | 0 | 0 |
| 301 91 | Property Taxes - Excess Levy (Linked to Excess Levy Tab) | 0 | 0 |
| 301 92 | Property Taxes - Excess Levy (Linked to Excess Levy Tab) | 0 | 0 |
| 301 93 | Property Taxes - Bond Levy (Linked to Bond Levy Tab) | 0 | 0 |
| 302 | Tax Penalties, Interest & Publication Fees | | 0 |
| 303 | Gas and Oil Severance Tax (Expenditures must be listed on "Expenditures" tab, Cell Reference D639 : D644) | 9,000 | 9,000 |
| 304 | Excise Tax on Utilities | 56,000 | 56,000 |
| 305 | Business and Occupation Tax | 85,000 | 85,000 |
| 306 | Wine & Liquor Tax | 180,000 | 180,000 |
| 307 | Animal Control Tax | 400 | 400 |
| 308 | Hotel Occupancy Tax | 140,000 | 140,000 |
| 309 | Amusement Tax | | 0 |
| 311 | Insurance Premium Surtax | | 0 |
| 312 | Motor Vehicle Operator's Tax | | 0 |
| 313 | Horse and Dog Racing Tax | | 0 |
| 314 | Sales Tax | 540,000 | 540,000 |
| 320 | Fines, Fees & Court Costs | 53,255 | 53,255 |
| 321 | Parking Violations | 20,795 | 20,795 |
| 322 | Regional Jail Operations Partial Reimbursement | | 0 |
| 325 | Licenses | 23,000 | 23,000 |
| 326 | Building Permit Fees | 6,500 | 6,500 |
| 327 | Miscellaneous Permits | | 0 |
| 328 | Franchise Fees | 7,500 | 7,500 |
| 329 | Inspection, Dilapidated Building, & Vacant Property Fees | | 0 |
| 330 | IRP Fees (Interstate Registration Plan) | 10,000 | 10,000 |
| 332 | Employee Health Insurance Premium Charges | | 0 |
| 333 | Retirees' Medical Insurance Charges | | 0 |
| 334 | Retirees' Prescription Insurance Charges | | 0 |
| 335 | Private Liquor Club Fee | | 0 |
| 336 | Cemetery Revenues | | 0 |
| 337 | Dog Pound Fees | | 0 |
| 338 | Emergency Communication Fee | | 0 |
| 339 | Emergency Service Fee | | 0 |
| 340 | Parks & Recreation (At least 85% should be allocated to Acct. #900, 904, 908, 915) | | 0 |

MUNICIPALITY OF SHEPHERDSTOWN, WEST VIRGINIA
FISCAL YEAR JULY 1, 2023 - JUNE 30, 2024

| Account Number | 01 GENERAL FUND REVENUE SUMMARY | Budgeted Revenues 2023 - 2024 | Revised Budget |
|----------------|---|----------------------------------|----------------|
| 341 | Municipal Service Fees | | 0 |
| 342 | Parking Meter Revenues | 100,000 | 100,000 |
| 343 | Off Street Parking | 13,125 | 13,125 |
| 344 | Collection of Delinquent Accounts | | 0 |
| 345 | Rents, Royalties, and Concessions | 45,661 | 45,661 |
| 346 | Airport Revenues | | 0 |
| 347 | Jail Fees | | 0 |
| 348 | Special Assessments | | 0 |
| 350 | Refuse Collection (At least 85% should be allocated to Accts.#800 and/or #801) | 211,224 | 211,224 |
| 351 | Police Protection Fees (At least 85% should be allocated to Acct. #700) | | 0 |
| 352 | Fire Protection Fees (At least 85% should be allocated to Acct. #706) | | 0 |
| 353 | Planning Commission Revenue | 300 | 300 |
| 354 | Landfill / Incinerator Fees | | 0 |
| 355 | Street Fees (At least 85% should be allocated to Acct. #750) | | 0 |
| 357 | Housing Program Revenues | | 0 |
| 358 | Civic Center / Coliseum | | 0 |
| 359 | Floodwall Fees | | 0 |
| 361 | Charges for Services | | 0 |
| 362 | Charges to Other Entities | | 0 |
| 363 | Ambulance Fees | | 0 |
| 365 | Federal Government Grants | 0 | 0 |
| 366 | State Government Grants | 0 | 0 |
| 367 | Other Grants | | 0 |
| 368 | Contributions from Other Entities | 2,100 | 2,100 |
| 369 | Contributions from other Funds (Explain type of funds and amounts being transferred, "Expenditures" tab Cell Reference A651 : D655) | | 0 |
| 370 | Charges to Other Funds | | 0 |
| 371 | Payment in Lieu of Taxes | | 0 |
| 372 | Federal Payment in Lieu of Taxes | | 0 |
| 373 | Flood Reimbursement | | 0 |
| 374 | Payroll Reimbursements | | 0 |
| 375 | Transfers from Rainy Day Fund | | 0 |
| 376 | Gaming Income | 124,635 | 124,635 |
| 377 | Capital Lease Revenues | | 0 |
| 378 | Municipal Specific - Must Provide Explanation | | 0 |
| 379 | Gain/Loss on Sale of Fixed Assets | | 0 |
| 380 | Interest Earned on Investments | 67,200 | 67,200 |
| 381 | Reimbursements (Explain type of funds & amounts being transferred, "Expenditures" tab Cell Reference A662 : D666) | 2,625 | 2,625 |
| 382 | Refunds and Rebates (Explain type of funds & amounts being transferred, "Expenditures" tab Cell Reference A662 : D666) | 12,915 | 12,915 |
| 383 | Sale of Fixed Assets | | 0 |
| 384 | Sale of Materials | | 0 |
| 385 | Commissions | | 0 |

MUNICIPALITY OF SHEPHERDSTOWN, WEST VIRGINIA
FISCAL YEAR JULY 1, 2023 - JUNE 30, 2024

| Account Number | 01 GENERAL FUND REVENUE SUMMARY | Budgeted Revenues 2023 - 2024 | Revised Budget |
|-----------------------|---|--|-----------------------|
| 386 | Insurance Claims | | 0 |
| 387 | Filing Fees | | 0 |
| 388 | Library Fees | | 0 |
| 389 | Accident Reports | 263 | 263 |
| 390 | Bingo Revenues | | 0 |
| 391 | Recycling Program | | 0 |
| 392 | Property Rehabilitation | | 0 |
| 393 | Interest on Special Assessments | | 0 |
| 394 | Confiscated Property, Forfeiture/Seizure | | 0 |
| 395 | Employees Retirement Contribution (Police & Fire) | | 0 |
| 396 | Fair Market Value | | 0 |
| 397 | Video Lottery (LVL) | 309,585 | 309,585 |
| 398 | Proceeds from Sale of Bonds | | 0 |
| 399 | Miscellaneous Revenues | 358 | 358 |
| 01 | Grand Total - General Fund Revenues | 8,253,065 | 8,253,065 |

MUNICIPALITY OF SHEPHERDSTOWN, WEST VIRGINIA
FISCAL YEAR JULY 1, 2023 - JUNE 30, 2024

| Expenditures | General Fund | | Coal Severance Fund | |
|--|---------------------------------------|-----------------------|------------------------------------|-----------------------|
| | General Budget 2023 - 2024 | Revised Budget | Coal Budget 2023 - 2024 | Revised Budget |
| GENERAL GOVERNMENT #401 - 699 | | | | |
| 402 Economic Development | | 0 | | 0 |
| 403 Federal Grants | | 0 | | 0 |
| 404 State Grants | | 0 | | 0 |
| 405 Zoning Board | | 0 | | 0 |
| 406 Consumer Protection | | 0 | | 0 |
| 407 Civil Service | | 0 | | 0 |
| 408 Insurance Program (Self Insured) | | 0 | | 0 |
| 409 Mayor's Office | 2,251 | 2,251 | 0 | 0 |
| 410 City Council | 6,750 | 6,750 | 0 | 0 |
| 411 Recorder's Office | 1,686 | 1,686 | 0 | 0 |
| 412 City Manager's Office | 0 | 0 | 0 | 0 |
| 413 Treasurer's Office | 0 | 0 | 0 | 0 |
| 414 Finance Office | 0 | 0 | 0 | 0 |
| 415 City Clerk's Office | 0 | 0 | 0 | 0 |
| 416 Police Judge's Office | | 0 | | 0 |
| 417 City Attorney | | 0 | | 0 |
| 418 City Auditor | | 0 | | 0 |
| 419 Main Street Program | | 0 | | 0 |
| 420 Engineering | | 0 | | 0 |
| 421 Community Development (Housing) | | 0 | | 0 |
| 422 Personnel Office | | 0 | | 0 |
| 423 Purchasing Department | | 0 | | 0 |
| 424 Contributions to Comms/Authorities | | 0 | | 0 |
| 425 Enforcement Agency | | 0 | | 0 |
| 426 Litigation Reserve | | 0 | | 0 |
| 427 Rehabilitation of Property | | 0 | | 0 |
| 428 Acquisition of Property | | 0 | | 0 |
| 429 Clearance | | 0 | | 0 |
| 430 Program Planning | | 0 | | 0 |
| 431 Printing | | 0 | | 0 |
| 432 Other Grants | | 0 | | 0 |
| 433 Custodial | | 0 | | 0 |
| 434 Housing Authority | | 0 | | 0 |
| 435 Regional Development Authority | 1,100 | 1,100 | | 0 |
| 436 Building Inspection | | 0 | | 0 |
| 437 Planning & Zoning | | 0 | | 0 |
| 438 Elections | 4,500 | 4,500 | | 0 |
| 439 Data Processing | | 0 | | 0 |

MUNICIPALITY OF SHEPHERDSTOWN, WEST VIRGINIA
FISCAL YEAR JULY 1, 2023 - JUNE 30, 2024

| Expenditures | | General Fund | | Coal Severance Fund | |
|---------------------------------|--|---------------------------------------|-----------------------|------------------------------------|-----------------------|
| | | General Budget 2023 - 2024 | Revised Budget | Coal Budget 2023 - 2024 | Revised Budget |
| 440 | City Hall | 462,743 | 462,743 | 0 | 0 |
| 441 | Other buildings | | 0 | | 0 |
| 442 | Internal Audit | | 0 | | 0 |
| 443 | Charter Board | | 0 | | 0 |
| 444 | Contributions / Transfers to Other Funds | | 0 | | 0 |
| 445 | Worthless Checks / Bad Debt Expense | | 0 | | 0 |
| 500 | Other Buildings #2 | | 0 | | 0 |
| 501 | Employee Wellness | | 0 | | 0 |
| 565 | Electrical Services | | 0 | | 0 |
| 566 | Public Works Department | | 0 | | 0 |
| 567 | Public Grounds | | 0 | | 0 |
| 568 | Complaint Department | | 0 | | 0 |
| 569 | Local Government Access Channel | | 0 | | 0 |
| 570 | Energy Savings Contract | | 0 | | 0 |
| 571 | Parking | | 0 | | 0 |
| 590 | Market House | | 0 | | 0 |
| 698 | Transfers/Reimbursements | | 0 | | 0 |
| 699 | Contingencies (CAN NOT EXCEED 10% OF TOTAL BUDGET) | | 0 | | 0 |
| TOTAL GENERAL GOVERNMENT | | 479,030 | 479,030 | 0 | 0 |

MUNICIPALITY OF SHEPHERDSTOWN, WEST VIRGINIA
FISCAL YEAR JULY 1, 2023 - JUNE 30, 2024

| Expenditures | General Fund | | Coal Severance Fund | |
|---|---------------------------------------|-----------------------|------------------------------------|-----------------------|
| | General Budget 2023 - 2024 | Revised Budget | Coal Budget 2023 - 2024 | Revised Budget |
| PUBLIC SAFETY #700 - 749 | | | | |
| 700 Police Department | 870,273 | 870,273 | 34,600 | 34,600 |
| 701 DARE Grant | | 0 | | 0 |
| 702 COPS Grants | | 0 | | 0 |
| 703 Investigative Services & Control | | 0 | | 0 |
| 704 Police-Special Duty | | 0 | | 0 |
| 705 City Jail | | 0 | | 0 |
| 706 Fire Department | | 0 | | 0 |
| 707 Dog Warden/Humane Society | | 0 | | 0 |
| 708 Watershed Project | | 0 | | 0 |
| 709 Ambulance Authority | | 0 | | 0 |
| 710 Dams & Dredging | | 0 | | 0 |
| 711 Communication Center/Central Dispatch | | 0 | | 0 |
| 712 Traffic Engineering | | 0 | | 0 |
| 713 Civil Defense | | 0 | | 0 |
| 714 Flood Control/ Soil Conservation | | 0 | | 0 |
| 715 Fire Hydrants | | 0 | | 0 |
| 716 Emergency Services | | 0 | 0 | 0 |
| 717 Juvenile Justice Diversion Program | | 0 | | 0 |
| 718 Drug & Violent Crime Control Grant | | 0 | | 0 |
| 719 Local Law Enforcement Block Grant | | 0 | | 0 |
| 720 Local Law Enforcement Block Grant | | 0 | | 0 |
| 721 Local Law Enforcement Block Grant | | 0 | | 0 |
| 722 Local Law Enforcement Block Grant | | 0 | | 0 |
| 723 Local Law Enforcement Block Grant | | 0 | | 0 |
| 724 Fire Fee Distribution | | 0 | | 0 |
| TOTAL PUBLIC SAFETY | 870,273 | 870,273 | 34,600 | 34,600 |

MUNICIPALITY OF SHEPHERDSTOWN, WEST VIRGINIA
FISCAL YEAR JULY 1, 2023 - JUNE 30, 2024

| Expenditures | General Fund | | Coal Severance Fund | |
|---|---------------------------------------|-----------------------|------------------------------------|-----------------------|
| | General Budget 2023 - 2024 | Revised Budget | Coal Budget 2023 - 2024 | Revised Budget |
| STREET AND TRANSPORTATION #750-799 | | | | |
| 750 Streets and Highways | 207,594 | 207,594 | 0 | 0 |
| 751 Street Lights | | 0 | | 0 |
| 752 Signs and Signals | | 0 | | 0 |
| 753 Snow Removal | | 0 | | 0 |
| 754 Central Garage | | 0 | | 0 |
| 755 Street Construction | | 0 | | 0 |
| 756 Street Cleaning | | 0 | | 0 |
| 757 Sidewalks | | 0 | | 0 |
| 758 Airports | | 0 | | 0 |
| 759 Public Transit | | 0 | | 0 |
| 760 Port Authority | | 0 | | 0 |
| 761 Grants - Street and Transportation | | 0 | | 0 |
| TOTAL STREET & TRANSPORT. | 207,594 | 207,594 | 0 | 0 |
| HEALTH & SANITATION #800 - 899 | | | | |
| 800 Garbage Department | 307,883 | 307,883 | 0 | 0 |
| 801 Landfill/Incinerator Department | | 0 | | 0 |
| 802 Recycling Center | | 0 | | 0 |
| 803 Local Health Department | | 0 | | 0 |
| 804 Other Health Program | | 0 | | 0 |
| 805 Storm Sewer | | 0 | | 0 |
| 806 Water & Sewer | | 0 | | 0 |
| 807 Sewer - Source of Supply | | 0 | | 0 |
| 808 Water - Source of Supply | | 0 | | 0 |
| 809 Grants - Health and Sanitation | | 0 | | 0 |
| TOTAL HEALTH & SANITATION | 307,883 | 307,883 | 0 | 0 |

MUNICIPALITY OF SHEPHERDSTOWN, WEST VIRGINIA
FISCAL YEAR JULY 1, 2023 - JUNE 30, 2024

| Expenditures | General Fund | | Coal Severance Fund | |
|--|---------------------------------------|-----------------------|------------------------------------|-----------------------|
| | General Budget 2023 - 2024 | Revised Budget | Coal Budget 2023 - 2024 | Revised Budget |
| CULTURE & RECREATION #900 - 949 | | | | |
| 900 Parks & Recreation | 130,860 | 130,860 | 0 | 0 |
| 901 Visitors Bureau | | 0 | | 0 |
| 902 Travel Council | | 0 | | 0 |
| 903 Fair Associations/Festivals | | 0 | | 0 |
| 904 Swimming Pools | | 0 | 0 | 0 |
| 905 Community Center | | 0 | | 0 |
| 906 Arts & Humanities | | 0 | | 0 |
| 907 Youth Program | | 0 | | 0 |
| 908 Playgrounds | | 0 | | 0 |
| 909 Museum Commission | | 0 | | 0 |
| 910 Civic Center - Municipal Auditorium | | 0 | | 0 |
| 911 Historical Commission | | 0 | | 0 |
| 912 Civic Promotions | | 0 | | 0 |
| 913 4-H Camp | | 0 | | 0 |
| 914 Rails to Trails | | 0 | | 0 |
| 915 Ice Arena | | 0 | | 0 |
| 916 Library | | 0 | | 0 |
| 917 Law Library | | 0 | | 0 |
| 918 Golf Course | | 0 | | 0 |
| 919 Stadium | | 0 | | 0 |
| 920 Grants - Culture and Recreation | | 0 | | 0 |
| TOTAL CULTURE & RECREATION | 130,860 | 130,860 | 0 | 0 |

MUNICIPALITY OF SHEPHERDSTOWN, WEST VIRGINIA
FISCAL YEAR JULY 1, 2023 - JUNE 30, 2024

| Expenditures | General Fund | | Coal Severance Fund | |
|---------------------------------------|---------------------------------------|-----------------------|------------------------------------|-----------------------|
| | General Budget 2023 - 2024 | Revised Budget | Coal Budget 2023 - 2024 | Revised Budget |
| SOCIAL SERVICES #950 - 959 | | | | |
| 950 Beautification Programs | | 0 | | 0 |
| 951 Aging Program (Senior Citizens) | | 0 | | 0 |
| 952 Cemeteries | | 0 | | 0 |
| 953 Social Services | | 0 | | 0 |
| 954 Human Rights / Affirmative Action | | 0 | | 0 |
| 955 Human Resources | | 0 | | 0 |
| 956 Community Council | | 0 | | 0 |
| 957 Bingo Expenses | | 0 | | 0 |
| 958 Grants - Social Services | | 0 | | 0 |
| TOTAL SOCIAL SERVICES | 0 | 0 | 0 | 0 |
| CAPITAL PROJECTS #960 - 999 | | | | 0 |
| 975 General Government | 5,108,431 | 5,108,431 | | 0 |
| 976 Public Safety | 125,462 | 125,462 | | 0 |
| 977 Street and Transportation | 876,532 | 876,532 | | 0 |
| 978 Health and Sanitation | 147,000 | 147,000 | | 0 |
| 979 Culture and Recreation | | 0 | | 0 |
| 980 Social Services | | 0 | | 0 |
| TOTAL CAPITAL PROJECTS | 6,257,425 | 6,257,425 | 0 | 0 |
| Total Expenditures | 8,253,065 | 8,253,065 | 34,600 | 34,600 |

| | Amount of Appropriation 2023 - 2024 | Expenditure Account Number |
|---------------------------------|--|---|
| POLICEMEN'S PENSION FUND | | |
| FIREMEN'S PENSION FUND | | |
| AUDIT COSTS | 8,000 | 440.24 |

MUNICIPALITY OF SHEPHERDSTOWN, WEST VIRGINIA
FISCAL YEAR JULY 1, 2023 - JUNE 30, 2024

| Expenditures | General Fund | | Coal Severance Fund | |
|---------------------|---------------------------------------|-----------------------|------------------------------------|-----------------------|
| | General Budget 2023 - 2024 | Revised Budget | Coal Budget 2023 - 2024 | Revised Budget |

Gas & Oil Expenditures

| | |
|--------------------------------------|-------|
| General Government Expenditures | 9,000 |
| Public Safety Expenditures | |
| Street & Transportation Expenditures | |
| Health & Sanitation Expenditures | |
| Culture & Recreation Expenditures | |
| Social Services Expenditures | |
| Capital Projects Expenditures | |
| Total | 9,000 |

Gas & Oil total expenditures are tied to the Gas & Oil revenue budgeted in Account #303. Money is posted to the general government line unless you enter amounts in the other lines. Do not reduce General Government expenditures below zero.

| CHART FOR TRANSFERS TO ACCOUNT #369 | |
|--|---------------|
| Fund Name: | Amount |
| | |
| | |
| | |
| | |
| | |
| Total | - |

Please list the type and amount of the funds included in Account Number 369, "Contributions from Other Funds".

| CHART FOR ACCOUNTS #381 & #382 | |
|---|---------------|
| Fund Name or description: | Amount |
| 381 GAS TAX REIMBURSEMENT | 2,625 |
| 382 REBATE FROM WV PURCHASE CARD | 12,915 |
| | |
| | |
| | |
| Total | 15,540 |

Please list the type and amount of the funds included in Account Number 381, 'Reimbursements' and Account Number 382, 'Refunds and Rebates'.

MUNICIPALITY OF SHEPHERDSTOWN, WEST VIRGINIA
FISCAL YEAR JULY 1, 2023 - JUNE 30, 2024

| Account Number | | 02 COAL SEVERANCE TAX FUND REVENUE SUMMARY | Budgeted Revenues 2023 - 2024 | Approved Revisions |
|-----------------------|--|---|--|---------------------------|
| 298 | | Assigned Fund Balance | 25,000 | 25,000 |
| 310 | | Coal Severance Tax | 9,000 | 9,000 |
| 380 | | Interest Earned on Investment | 600 | 600 |
| 381 | | Reimbursements | 0 | 0 |
| 382 | | Refunds | 0 | 0 |
| 02 | | Grand Total - Coal Severance Tax Fund Revenues | 34,600 | 34,600 |

2023-2024 General Fund Budget Working Document

This was used to create
the budget for the Levy
Estimate.

General Fund
Budget vs. Actual-Detailed
July 1, 2023 - June 30, 2024

| | | Proposed Budget FY2024 (Full Year) | Year-to-Date Dec. 2022 (Half Year) |
|---|--|---------------------------------------|--|
| <u>Banking--General Operating</u> | | | |
| 296 Restricted Fund Balance | | 252,865.00 | |
| 297 Committed Fund Balance | | 3,851,132.00 | |
| 299 Unassigned Fund Balance | | 1,872,928.00 | |
| Income | | | |
| Property Tax Revenue | | | |
| Property Taxes-County Sheriff | | | |
| 301.01 · Property Taxes | | 231,599.00 | 149,650.73 |
| Total Property Taxes-County Sheriff | | 231,599.00 | 149,650.73 |
| Property Taxes-State Utilities | | | |
| 301.04 · Tax on Utilities (State) | | 23,100.00 | - |
| Total Property Taxes-State Utilities | | 23,100.00 | - |
| Total Property Tax Revenue | | 254,699.00 | 149,650.73 |
| Other Tax Revenues | | | |
| 303 · Gas & Oil Severance (annual fee) | | 9,000.00 | 8,903.00 |
| 304 · Utility Tax | | | |
| 304.01 · Town Utility Tax-Utility Co. | | 24,000.00 | 10,165.81 |
| 304.02 · Town Utility Tax-Water/Sewer | | 32,000.00 | 16,949.19 |
| 304 · Utility Tax - Other | | | |
| Total 304 · Utility Tax | | 56,000.00 | 27,115.00 |
| 305 · Business & Occupation Tax (accrued quarterly) | | 85,000.00 | 42,592.19 |
| 306 · Wine/Liquor/Private Club Tax (accrued quarterly) | | 180,000.00 | 93,703.55 |
| 307 · Animal Control Tax | | 400.00 | 224.10 |
| 314 · Muni Sales & Use Tax (Municipal Sales and Use Tax) | | 540,000.00 | 268,115.74 |
| 328 · Franchise Fee/Pole Tax (franchise tax/ utility poles) | | 7,500.00 | 3,075.78 |
| 330 · IRP Truck Fees | | 10,000.00 | 5,481.79 |
| Total Other Tax Revenues | | 887,900.00 | 449,211.55 |
| License & Permit Revenue | | | |
| 325 · Business Licenses | | 23,000.00 | 11,347.00 |
| 326 · Building Permits (Bldg Permits/Planning Comm.) | | 6,500.00 | 2,715.00 |
| Total License & Permit Revenue | | 29,500.00 | 14,062.00 |
| Planning Commission Revenue (Planning & Zoning) | | | |
| 353 · BOA Fee (Book Fee here-no A/P) | | 300.00 | - |
| Total Planning Commission Revenue (Planning & Zoning) | | 300.00 | 2,715.00 |

Budget vs. Actual-Detailed
July 1, 2023 - June 30, 2024

| | | | Proposed Budget | | FY2024 | | Year-to-Date | |
|--|--|--|-----------------|--|------------|--|--------------|--|
| | | | | | | | Dec. 2022 | |
| Other Revenues | | | | | | | | |
| 368 · Contrib. from other Entities | | | | | | | | |
| Donations-Police Equipment Fund | | | | | 2,100.00 | | | |
| 368 · Contrib. from other Entities - Other | | | | | | | | |
| Total 368 · Contrib. from other Entities | | | | | 2,100.00 | | | |
| 380 · Checking Interest | | | | | | | | |
| 380.01 · General Fund Interest | | | | | 63,000.00 | | 76,321.15 | |
| 380.02 · Restricted Fund Interest | | | | | 2,100.00 | | 6,177.00 | |
| 380.03 · Other Interest | | | | | 2,100.00 | | | |
| 380 · Checking Interest - Other | | | | | | | | |
| Total 380 · Checking Interest | | | | | 67,200.00 | | 82,498.15 | |
| 381 · Reimbursements | | | | | | | | |
| 381.1 · Gas Tax Reimbursements | | | | | 2,625.00 | | 155.10 | |
| Total 381 · Reimbursements | | | | | 2,625.00 | | 155.10 | |
| 382 · Refunds & Rebates | | | | | | | | |
| 382.02 · Purchase Card Refund/Rebate | | | | | 12,915.00 | | 5,218.74 | |
| Total 382 · Refunds & Rebates | | | | | 12,915.00 | | 250.85 | |
| 399 · Miscellaneous Income | | | | | | | | |
| 399.04 · NSF CK Svc Charge | | | | | 157.50 | | | |
| 399.05 · Refunds & Reimbursements | | | | | | | 2,456.56 | |
| 399.10 · Fed. Marshall P/R Reimb-USMS | | | | | - | | | |
| 399.20 · Other Misc. Revenues | | | | | | | 25.00 | |
| 399.21 · Banner Hanging Fee (Book as revenue as of 7/1/07) | | | | | 200.00 | | | |
| 399.46 - COVID Reimbursement | | | | | | | 5,757.36 | |
| Total 399 · Miscellaneous Income | | | | | 357.50 | | 3,325.80 | |
| Total Other Revenues | | | | | 85,197.50 | | 91,138.44 | |
| Video Lottery Proceeds Revenue | | | | | | | | |
| 397.05 · VL Garbage Truck Repay | | | | | 41,580.00 | | - | |
| 397.01 · Video Lottery-Net terminal | | | | | | | | |
| 397.001 · Racetrack Video Lottery | | | | | 261,181.00 | | 77,864.68 | |
| 397.002 · Accrued Racetrack Video Lottery | | | | | | | | |
| 397.01 · Video Lottery-Net terminal - Other | | | | | | | | |
| Total 397.01 · Video Lottery-Net terminal | | | | | 261,181.00 | | 77,864.68 | |
| 397.02 · New Limited VL Terminals (Jeff Cty VL terminal revenue) | | | | | 6,825.00 | | 3,261.96 | |
| Video Lottery Proceeds Revenue - Other | | | | | | | | |
| Total Video Lottery Proceeds Revenue | | | | | 268,006.00 | | 81,126.64 | |

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General Fund
Budget vs. Actual-Detailed
July 1, 2023 - June 30, 2024

| | | Proposed Budget | FY2024 | Year-to-Date Dec. 2022 |
|--|--|-----------------|--------|---------------------------|
| | 411 · Recorders Office | | | |
| | 411.01 · Recorder Salary | 1,500.00 | | |
| | 411.04 · Recorder ER FICA | 115.00 | | |
| | 411.07 · Recorder Workers Comp | 64.00 | | - |
| | 411.17 · Recorder Direct Deposit Fees | 7.00 | | - |
| | Total 411 · Recorders Office | 1,686.00 | | |
| | Total General Government | 10,687.00 | | |
| | Total Town Government Salaries/Fringe | 10,687.00 | | 5,070.44 |
| | Town Elections | | | |
| | 438.00 · Elections | | | |
| | 438.01 · Election Salaries | 500.00 | | |
| | 438.02 · Election Supplies & Expense | 4,000.00 | | |
| | Total 438.00 · Elections | 4,500.00 | | |
| | Total Town Elections | 4,500.00 | | |
| | City Hall-Employee Salary/Fring | | | |
| | Employee Payroll & ER Taxes | | | |
| | 440.03 · City Hall Gross Payroll | | | |
| | 440.030 · City Hall Payroll-General | 124,440.00 | | 44,093.16 |
| | 440.033 · City Hall Payroll - Other | | | |
| | 440.03 · City Hall Gross Payroll - Other | | | |
| | Total 440.03 · City Hall Gross Payroll | 124,440.00 | | 44,093.16 |
| | 440.04 · City Hall ER FICA | 10,695.00 | | 3,267.32 |
| | 440.05 · City Hall ER Hlth/Life | | | |
| | City Hall PEIA ER Health/Life | | | |
| | City Hall ER Health/Life | 14,456.00 | | 5,428.72 |
| | City Hall Current OPEB/RHBT | 3,150.00 | | 1,365.17 |
| | City Hall PEIA ER Health/Life-Other | | | |
| | Total City Hall PEIA ER Health/Life | 17,606.00 | | 6,793.89 |
| | 440.05 · City Hall ER Hlth/Life - Other | | | |
| | Total 440.05 · City Hall ER Hlth/Life | 17,606.00 | | 6,793.89 |
| | 440.06 · City Hall ER Annuity Contrib. | 7,350.00 | | 2,815.86 |
| | 440.07 · City Hall ER Workers Comp | 2,000.00 | | 1,016.46 |
| | 440.08 · City Hall Personnel Training | 2,000.00 | | |
| | 440.17 · City Hall Direct Deposit fees | 200.00 | | |
| | Total Employee Payroll & ER Taxes | 11,550.00 | | |
| | Total City Hall-Employee Salary/Fring | | | 57,986.69 |

General Fund
Budget vs. Actual-Detailed
July 1, 2023 - June 30, 2024

| | | Proposed Budget | FY2024 | Year-to-Date Dec. 2022 |
|---|--|-----------------|--------|---------------------------|
| City Hall Accounting/Audit | | | | |
| 440.21 · City Hall Accounting Services | | 8,407.00 | | 26,119.61 |
| 440.24 · City Hall Annual Audit | | 8,000.00 | | |
| Total City Hall Accounting/Audit | | 16,407.00 | | 26,119.61 |
| City Hall Legal Fees | | | | |
| 440.30 · Legal Services | | | | |
| 440.301 · Legal Fees-Gen. Representation | | 12,000.00 | | 5,851.60 |
| 440.302 · Legal Fees-Spec. Representation | | 2,100.00 | | |
| Other Legal Fees | | | | |
| 440.302 · Legal Fees-Spec. Representation - Other | | | | |
| Total 440.302 · Legal Fees-Spec. Representation | | 2,100.00 | | 5,851.60 |
| 440.30 · Legal Services - Other | | | | |
| Total 440.30 · Legal Services | | 14,100.00 | | 5,851.60 |
| Total City Hall Legal Fees | | 14,100.00 | | |
| City Hall Utilities | | | | |
| 440.15 · City Hall Electric | | | | |
| Electric-Town Hall | | | | |
| 440.15 · City Hall Electric - Other | | 3,500.00 | | 1,742.28 |
| Total 440.15 · City Hall Electric | | 3,500.00 | | 1,742.28 |
| 440.27 · City Hall Communications | | | | |
| Communications-Town Hall (Phone/Internet) | | | | |
| 440.27 · City Hall Communications - Other | | 7,350.00 | | 1,916.56 |
| Total 440.27 · City Hall Communications | | 7,350.00 | | 1,916.56 |
| 440.28 · City Hall Water/Sewer/Trash | | | | |
| Water/Sewer-Town Hall | | | | |
| 440.28 · City Hall Water/Sewer/Trash - Other | | 5,000.00 | | 2,463.93 |
| Total 440.28 · City Hall Water/Sewer/Trash | | 5,000.00 | | 2,463.93 |
| Total City Hall Utilities | | 15,850.00 | | 4,206.21 |
| City Hall Insurance | | | | |
| 440.26 · City Hall Insurance Bonds | | 300.00 | | 283.34 |
| 440.31 · City Hall Commercial Insurance | | 16,000.00 | | 8,092.80 |
| Total City Hall Insurance | | 16,300.00 | | 8,376.14 |
| City Hall Bldg/Equip Expenses | | | | |
| 440.33 · City Hall Rent | | | | |
| Storage Unit at Sewer Plant | | - | | - |
| Total 440.33 · City Hall Rent | | - | | - |

General Fund
Budget vs. Actual-Detailed
July 1, 2023 - June 30, 2024

| | | Proposed Budget | FY2024 | Year-to-Date Dec. 2022 |
|--|--|-----------------|-----------|---------------------------|
| | 440.16 · Town Hall Bldg Repair/Maint | | 2,100.00 | 28.59 |
| | 440.57 · City Hall Equip Repairs/Maint (Includes copier & software | | 2,100.00 | 2,006.36 |
| | 440.59 · City Hall Equipment Purchase | | 15,750.00 | |
| | Total City Hall Bldg/Equip Expenses | | 19,950.00 | 3,951.51 |
| | General Fund Donations | | | |
| | 440.52 · City Hall General Donations | | - | 50.00 |
| | 440.54 · Shep. Public Library Donations | | 21,600.00 | 11,700.00 |
| | Total General Fund Donations | | 21,600.00 | 11,750.00 |
| | City Hall Other Expenses | | | |
| | 440.01 · City Hall-Council Training | | 210.00 | - |
| | 440.10 · City Hall Advertising | | 500.00 | 1,007.80 |
| | 440.12 · City Hall Printing | | 100.00 | - |
| | 440.18 · Postage | | 2,500.00 | 1,210.51 |
| | 440.19 · Postage Machine Rental | | 800.00 | - |
| | 440.22 · City Hall Dues/Memberships | | 5,000.00 | 5,730.12 |
| | 440.29 · City Hall Contracted Services | | 20,000.00 | 10,920.84 |
| | Other Contracted Services | | | |
| | Contracted Services | | 29,110.00 | 17,210.00 |
| | Total Other Contracted Services | | | |
| | Landscaping Svc (1/2) | | 735.00 | |
| | Shredding Svc (1/2) | | 400.00 | |
| | Town Hall Bldg Cleaning (1/2) | | 1,386.00 | |
| | Window Cleaning (1/2) | | 2,415.00 | |
| | IT Services | | 8,400.00 | |
| | 440.29 · City Hall Contracted Services - Other | | 2,100.00 | |
| | Total 440.29 · City Hall Contracted Services | | 15,436.00 | 15,436.00 |
| | 440.32 · City Hall Bank Charges | | 400.00 | 212.50 |
| | 440.35 · Credit Card Fees | | | |
| | Credit Card-All Funds-billing | | | 61.23 |
| | 440.35 · Credit Card Fees - Other | | - | |
| | Total 440.35 · Credit Card Fees | | - | 61.23 |
| | 440.41 · City Hall Supplies & Materials | | | |
| | 440.53 · City Hall Cash Funds Over/Short | | | |
| | Total City Hall Other Expenses | | 50,196.00 | 19,146.00 |
| | Public Works Expenses (shared by Town/Water/Sewer) | | | |
| | 440.62 · Public Works Equip./Impr. Exp (Under \$5000) | | 2,625.00 | |

General Fund
Budget vs. Actual-Detailed
July 1, 2023 - June 30, 2024

| | | Proposed Budget | FY2024 | Year-to-Date Dec. 2022 |
|---|--|-----------------|----------|---------------------------|
| Total Public Works Expenses (shared by Town/Water/Sewer) | | | 2,625.00 | |
| Christmas in Shepherdstown Exp. (\$2000 alloc. from Gen Fund) | | | | |
| 440.621 · Christmas in Shep. Expenses | | | | |
| Total Christmas in Shepherdstown Exp. (\$2000 alloc. from Gen Fund) | | | - | |
| Planning Commission Expenses (Planning & Zoning) | | | | |
| 440.800 · Planning Comm. PT Wages | | | | |
| 440.801 · Zoning Office FT Wages/Salary | | 80,000.00 | | 36,164.84 |
| 440.804 · Zoning Officer ER FICA | | 6,169.00 | | 2,782.66 |
| 440.805 · Zoning Office ER Hlth/Life | | | | |
| Zoning Officer PEIA Health/Life | | | | |
| Zoning Office Health/Life | | 10,500.00 | | 3,753 |
| Zoning Office Current OPEB/RHBT | | 2,100.00 | | |
| Total Zoning Officer PEIA Health/Life | | 12,600.00 | | |
| 440.805 · Zoning Office ER Hlth/Life - Other | | | | |
| Total 440.805 · Zoning Office ER Hlth/Life | | 12,600.00 | | |
| 440.806 · Zoning Officer ER Annuity | | 8,000.00 | | 3,244.24 |
| 440.807 · Zoning Officer ER Workers Comp | | 2,100.00 | | 544.46 |
| 440.808 · Zoning Officer Training | | 300.00 | | |
| 440.815 · Plan Comm Direct Deposit Fees | | | | |
| 440.817 · Legal Services | | | | 2,643.35 |
| General Rep. for Plan. Comm. | | | | |
| Special Rep for Plan Comm | | | | |
| 440.817 · Legal Services - Other | | 6,300.00 | | |
| Total 440.817 · Legal Services | | 6,300.00 | | 2,643.35 |
| 440.819 · Contractual Services | | | | |
| 440.821 · Supplies & Expense | | | | |
| 440.822 · Advertising | | 265.00 | | 144.31 |
| 440.823 · Postage | | 105.00 | | |
| 440.824 · Publications/Memberships | | 105.00 | | |
| 440.827 · Communications Exp | | 2,625.00 | | 1,125.62 |
| 440.828 · BOA Advertising (BOA Advertising Fees) | | 105.00 | | |
| 440.830 · Planning Commission Projects | | | | |
| 440.831 · Equipment Purchases | | | | |
| Total Planning Commission Expenses (Planning & Zoning) | | 118,674.00 | | 50,412.60 |
| City Hall Grant Expenses | | | | |
| 440.70 · Grant Expenses | | - | | - |

General Fund
Budget vs. Actual-Detailed
July 1, 2023 - June 30, 2024

| | | Proposed Budget FY2024 | Year-to-Date Dec. 2022 |
|---|--|------------------------|---------------------------|
| Total City Hall Grant Expenses | | - | - |
| City Hall Video Lottery Expense | | | |
| Alternative Spring Break | | | |
| 440.60 · Video Lottery Funds Expenses (Use Video Lottery Funds) | | | |
| Library Restoration and Repair (MARKET HOUSE) | | 21,000.00 | - |
| Donation-Shop. Fire Department | | 7,000.00 | 6,000.00 |
| Unallocated-Video Lottery Exp | | | - |
| 440.60 · Video Lottery Funds Expenses (Use Video Lottery Funds) - Other | | | |
| Total 440.60 · Video Lottery Funds Expenses (Use Video Lottery Funds) | | 28,000.00 | 6,000.00 |
| Total City Hall Video Lottery Expense | | 28,000.00 | 6,000.00 |
| Tobacco Warehouse Expense (Include with Town Hall) | | | |
| 903.01 · Tobacco Warehouse Repairs/Maint | | - | 68.85 |
| 903.02 · Tobacco Warehouse Prof Services | | | |
| 903.05 · Tobacco Warehouse Electric | | 210.00 | 29.30 |
| 903.31 · Tobacco Warehouse Flood Ins | | 6,300.00 | - |
| Tobacco Warehouse Expense (Include with Town Hall) - Other | | | |
| Total Tobacco Warehouse Expense (Include with Town Hall) | | 6,510.00 | 98.15 |
| City Hall Contingency Expenses (Up to 10% of budget allowed) | | | |
| 699 · Contingency Expenses (Can be 10% of total budget) | | | |
| Total City Hall Contingency Expenses (Up to 10% of budget allowed) | | - | |
| Police Salaries & Fringe | | | |
| 700.03 · Police Gross Payroll | | | |
| 700.031 · Police Full Time Pay | | 450,000.00 | 230,254.32 |
| 700.032 · Police Overtime Pay | | | |
| 700.033 · Police Part Time Officer Pay | | | |
| 700.034 · Police PT Park Enforce. Pay | | | |
| 700.035 · Police Federal Marshall OT (Not a grant-reimb. program) | | | |
| 700.038 · Police Meter Maintenance (Other Dept. Personnel) | | | |
| 700.040 · Police -Public Works Labor | | | |
| 700.03 · Police Gross Payroll - Other | | | |
| Total 700.03 · Police Gross Payroll | | 450,000.00 | 230,254.32 |
| 700.04 · Police ER FICA | | 35,000.00 | 17,431.48 |
| 700.05 · Police ER Health/Life | | 65,000.00 | 32,526.99 |
| Police PEIA ER Health/Life | | | |
| Police Health/Life | | | |
| Police Current OPEB/RHBT | | 14,840.00 | |

General Fund
Budget vs. Actual-Detailed
July 1, 2023 - June 30, 2024

| | | Proposed Budget | FY2024 | Year-to-Date Dec. 2022 |
|--|---|-----------------|------------|---------------------------|
| | Total Police PEIA ER Health/Life | | 114,840.00 | |
| | 700.05 · Police ER Health/Life - Other | | | |
| | Total 700.05 · Police ER Health/Life | | 114,840.00 | 32,526.99 |
| | 700.06 · Police ER Annuity Contrib. | | 30,000.00 | 12,367.65 |
| | 700.07 · Police ER Workers Comp | | 10,000.00 | 4,805.04 |
| | 700.08 · Police Test/Training/Physicals | | 4,000.00 | 795.00 |
| | 700.09 · Police Unemployment Tax Exp | | | - |
| | 700.30 · Police Direct Deposit Fees | | 500.00 | |
| | Total Police Salaries & Fringe | | 609,340.00 | 298,605.48 |
| | Police Contractual Svc | | | |
| | 700.301 · Police Court Attorney | | 6,500.00 | 2,611.25 |
| | 700.302 · Police Court Judge | | 2,400.00 | 570.25 |
| | 700.303 · Police Legal Fees | | | |
| | Police General Legal Rep. | | | |
| | 700.303 · Police Legal Fees - Other | | 15,750.00 | 3,103.35 |
| | Total 700.303 · Police Legal Fees | | 15,750.00 | 3,103.35 |
| | 700.304 · Magistrate Services | | 1,920.00 | 720.00 |
| | 700.305 · Miscellaneous Contractual | | 400.00 | |
| | 700.307 · Landscaping Svc (1/2) | | 700.00 | - |
| | 700.308 · Shredding Svc (1/2) | | 400.00 | - |
| | 700.312 · Police Dept. Bldg Cleaning(1/2) | | | - |
| | 700.309 · Window Cleaning (1/2) | | 2,300.00 | 1,191.50 |
| | 700.311 · Police Dept. IT Services | | 8,000.00 | 2,895.73 |
| | 700.317 · Message 911 Service | | 350.00 | - |
| | Total Police Contractual Svc | | 38,720.00 | |
| | Police Vehicle Expenses | | | |
| | 700.18 · Police Vehicle Repair | | 14,000.00 | 3,471.08 |
| | 700.43 · Police Gas/Fuel | | 15,000.00 | 8,091.89 |
| | Total Police Vehicle Expenses | | 29,000.00 | 11,562.97 |
| | Police Utilities & Rent | | | |
| | 700.14 · Police Communications (Phone/Internet/Radio) | | 12,600.00 | 1,646.45 |
| | 700.15 · Police Building Maintenance | | 5,250.00 | - |
| | 700.23 · Police Electric | | 3,360.00 | 1,211.96 |
| | 700.28 · Police Water/Sewer/Trash | | 3,203.00 | - |
| | Total Police Utilities & Rent | | 24,413.00 | 2,858.41 |
| | Police Equip. Purchase & Repair | | | |

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Budget vs. Actual-Detailed
July 1, 2023 - June 30, 2024

| | | Proposed Budget | | FY2024 | Year-to-Date |
|--|--|-----------------|-----------|--------|--------------|
| | | | | | Dec. 2022 |
| | Streets Health/Life | | | | 8,256.84 |
| | Streets Current OPEB/RHBT | | | | |
| | Total Streets PEIA ER Health/Life | | | | 8,256.84 |
| | Total 750.05 · Streets ER Health/Life | | 16,000.00 | | 8,256.84 |
| | 750.06 · Streets ER Annuity Contrib. | | 4,000.00 | | 1,829.04 |
| | 750.07 · Streets ER Workers Comp | | 1,632.00 | | 1,219.74 |
| | 750.08 · Streets Personnel Training | | 255.00 | | - |
| | Total Streets Salaries & Fringe | | 94,307.00 | | 54,241.48 |
| | Streets Vehicle Expenses | | | | |
| | 750.42 · Streets Vehicle Repair | | 7,000.00 | | 3,497.17 |
| | 750.43 · Streets Gas/Fuel | | 7,500.00 | | 5,329.46 |
| | Total Streets Vehicle Expenses | | 14,500.00 | | 8,826.63 |
| | Streets Utilities | | | | |
| | 750.12 · Streets Communications (Phone/Internet/Radio) | | 787.00 | | 323.21 |
| | 750.18 · Streets Electric | | | | |
| | Electric-Street Lights | | | | |
| | 750.18 · Streets Electric - Other | | 25,200.00 | | 7,580.86 |
| | Total 750.18 · Streets Electric | | 25,200.00 | | 7,580.86 |
| | Total Streets Utilities | | 25,987.00 | | 7,904.07 |
| | Streets Maintenance & Equipment | | | | |
| | 750.20 · Street Markings (Street Markings) | | 3,000.00 | | 1,510.57 |
| | 750.15-Streets R&M | | | | |
| | Streets R&M -General | | | | |
| | Streets R&M-Snow Removal | | 1,000.00 | | |
| | 750.15-Streets R&M - Other | | 2,000.00 | | 1,185.41 |
| | Total 750.15-Streets R&M | | 3,000.00 | | 1,185.41 |
| | 750.16 · Streets Equipment Repair | | 1,100.00 | | 11,129.96 |
| | 750.17 · Streets Safety Equip/Expense | | 850.00 | | 506.00 |
| | 750.21 · Streets Signs & Signals | | 1,100.00 | | - |
| | Total Streets Maintenance & Equipment | | 9,050.00 | | 14,331.94 |
| | Streets Other Expenses | | | | 2,075.00 |
| | 750.30 · Streets Uniforms | | 7,000.00 | | 1,530.00 |
| | 750.31 · Streets Commercial Insurance | | 15,750.00 | | 6,486.87 |
| | 750.41 · Streets Supplies & Materials | | 5,500.00 | | 2,305.19 |
| | 750.45 · Streets Advertising | | 500.00 | | |
| | Total Streets Other Expenses | | 28,750.00 | | 12,397.06 |

General Fund
Budget vs. Actual-Detailed
July 1, 2023 - June 30, 2024

| | | Proposed Budget | FY2024 | Year-to-Date Dec. 2022 |
|---|--|-----------------|--------|---------------------------|
| Streets Tree Maintenance | | | | |
| 750.14 · Streets Tree Maintenance | | 35,000.00 | | 21,982.26 |
| Total Streets Tree Maintenance | | 35,000.00 | | 21,982.26 |
| Sanitation Salaries & Fringe | | | | |
| 800.03 · Sanitation Gross Payroll | | 65,280.00 | | 25,390.65 |
| 800.04 · Sanitation ER FICA | | 5,151.00 | | 2,496.98 |
| 800.05 · Sanitation ER Health/Life | | | | |
| Sanitation PEIA ER Hlth/Life | | | | |
| Sanitation ER Health/Life | | 32,640.00 | | 3,002.49 |
| Sanitation Current OPEB/RHBT | | 9,180.00 | | |
| Total Sanitation PEIA ER Hlth/Life | | 41,820.00 | | 3,002.49 |
| Total 800.05 · Sanitation ER Health/Life | | 41,820.00 | | 3,002.49 |
| 800.06 · Sanitation ER Annuity Contrib. | | 4,080.00 | | 556.71 |
| 800.07 · Sanitation ER Workers Comp | | 1,530.00 | | 443.52 |
| Total Sanitation Salaries & Fringe | | 117,861.00 | | 31,890.35 |
| Sanitation Equip Repair & Maint | | | | |
| 800.15 · Sanitation Equip. Repair/Maint. | | 5,000.00 | | |
| 800.16 · Sanitation Safety Equip/Expense | | 3,505.00 | | 128.39 |
| Total Sanitation Equip Repair & Maint | | 8,505.00 | | 128.39 |
| Sanitation Dumping Fees | | | | |
| 800.30 · Sanitation Contractual | | | | |
| 800.301 · Landfill Fees | | | | |
| WM / LCS Services-Landfill | | 25,000.00 | | 6,208.05 |
| 800.301 · Landfill Fees - Other | | 25,200.00 | | |
| Total 800.301 · Landfill Fees | | 50,200.00 | | 6,208.05 |
| 800.306 · Recycling Fee (JCSW & AVW) | | 11,550.00 | | 6,965.24 |
| 800.30 · Sanitation Contractual - Other | | 25,000.00 | | 23,426.07 |
| Total 800.30 · Sanitation Contractual | | 86,750.00 | | 36,599.36 |
| Total Sanitation Dumping Fees | | 86,750.00 | | 36,599.36 |
| Sanitation Vehicle Expenses | | | | |
| 800.17 · Sanitation Vehicle Repair/Exp | | 7,500.00 | | 6,230.55 |
| 800.43 · Sanitation Gas/Fuel | | 12,000.00 | | 4,823.66 |
| Total Sanitation Vehicle Expenses | | 19,500.00 | | 11,054.21 |
| Sanitation Other Expenses | | | | |
| 800.50 · Sanitation Message 911 (Message 911) | | 367.00 | | - |
| 800.49 · Garbage Truck Repay (\$ to repay VL for Garbage Truck) | | 39,600.00 | | - |

General Fund
Budget vs. Actual-Detailed
July 1, 2023 - June 30, 2024

| | | Proposed Budget | FY2024 | Year-to-Date Dec. 2022 |
|--|--|-----------------|-----------|---------------------------|
| | 800.18 · Sanitation CDL License | | 400.00 | - |
| | 800.21 · Sanitation Uniforms | | 3,000.00 | 1,535.22 |
| | 800.31 · Sanitation Commercial Insurance (Garbage truck insuranc | | 9,450.00 | - |
| | 800.41 · Sanitation Supplies & Materials | | 3,850.00 | 35,911.02 |
| | 800.42 · Sanitation Advertising | | 100.00 | |
| | 800.44 · Sanitation Billing Postage | | 5,000.00 | 2,563.14 |
| | 800.47 · Sanitation Billing Software | | 1,000.00 | |
| | 800.48 · Sanitation IT Expenses | | 10,000.00 | - |
| | 800.59 · Sanitation Equipment Purchase | | 2,500.00 | - |
| | Total Sanitation Other Expenses | | 75,267.50 | 44,833.04 |
| | Sanitation Dept. Grant Expenses | | | |
| | 800.70 · Sanitation Dept. Grant Expenses | | | |
| | 09-10 WVDEP Recycl Grant-\$24290 | | | |
| | 800.70 · Sanitation Dept. Grant Expenses - Other | | | |
| | Total 800.70 · Sanitation Dept. Grant Expenses | | - | - |
| | Total Sanitation Dept. Grant Expenses | | - | |
| | Parks Salaries & Fringe | | | |
| | 900.03 · Parks Gross Payroll (Pay from Hotel/Motel) | | 10,700.00 | 1,068.76 |
| | 900.04 · Parks ER FICA (Pay from Hotel/Motel) | | 1,050.00 | 81.07 |
| | 900.05 · Parks ER Health/Life | | | |
| | Parks PEIA ER Health/Life | | | |
| | Parks Health/Life | | 2,000.00 | 1,030.81 |
| | Parks Current OPEB/RHBT | | 315.00 | - |
| | Total Parks PEIA ER Health/Life | | 2,315.00 | 1,030.81 |
| | 900.05 · Parks ER Health/Life - Other | | | |
| | Total 900.05 · Parks ER Health/Life | | 2,315.00 | 1,030.81 |
| | 900.06 · Parks ER Annuity Contrib. (Pay from Hotel/Motel) | | 210.00 | 58.48 |
| | 900.07 · Parks ER Workers Comp (Pay from Hotel/Motel) | | 210.00 | 184.80 |
| | Total Parks Salaries & Fringe | | 14,485.00 | 2,644.15 |
| | Parks Vehicle Expenses | | | |
| | 900.43 · Parks Gas/Fuel (Pay from Hotel/Motel) | | 5,125.00 | 338.59 |
| | Total Parks Vehicle Expenses | | 5,125.00 | 338.59 |
| | Parks Maintenance | | | |
| | 900.15 · Parks Maintenance (Pay from Hotel/Motel) | | 5,000.00 | 1,136.68 |
| | 900.31 · Parks Commercial Insurance | | 840.00 | 952.08 |
| | Total Parks Maintenance | | 5,840.00 | 2,088.76 |

General Fund
Budget vs. Actual-Detailed
July 1, 2023 - June 30, 2024

| | | Proposed Budget FY2024 | Year-to-Date Dec. 2022 |
|--|--|------------------------|---------------------------|
| Parks Equipment & Supplies | | | |
| 900.41 · Parks Materials & Supplies (Pay from Hotel/Motel) | | 5,000.00 | 2,699.28 |
| 900.58 · Parks Equipment (Pay from Hotel/Motel) | | 20,000.00 | 2,215.85 |
| 900.59 · Parks Other (to be allocated) | | | |
| Total Parks Equipment & Supplies | | 25,000.00 | 4,915.13 |
| Parks Utilities | | | |
| 900.18 · Parks Electric | | 400.00 | 265.00 |
| Total Parks Utilities | | 400.00 | 265.00 |
| Visitors Center Expenses | | | |
| 901.01 · Visitors Center Tax % Paid Out (Pay from Hotel/Motel) | | 73,500.00 | 49,605.60 |
| Total Visitors Center Expenses | | 73,500.00 | 49,605.60 |
| General Gov-Capital Projects-GF | | | |
| Gen Gov-Bldgs/Impr-GF(#975.457) | | | |
| Gen Gov-Equip-GF-(#975.459) (General Government) | | | |
| Public Works Vehicles/Equip-GF (all cash available) | | 5,108,431.00 | |
| Total Gen Gov-Equip-GF-(#975.459) (General Government) | | 5,108,431.00 | |
| Total General Gov-Capital Projects-GF | | 5,108,431.00 | |
| Public Safety-Cap Projects-VL | | | |
| Publ Safety-Equip-VL(#976.459) | | 125,462.00 | |
| Total Public Safety-Cap Projects-VL | | 125,462.00 | |
| Streets Cap Projects-VL | | | |
| Street-Other Impr-VL (#977.458) | | | |
| Infrastructure (Curbing/Sidewalks/Paving) | | | |
| New Street Utility Repl-1/3cost | | | |
| Infrastructure (Curbing/Sidewalks/Paving) - Other | | 876,532.00 | |
| Total Infrastructure (Curbing/Sidewalks/Paving) | | 876,532.00 | |
| Street-Other Impr-VL (#977.458) - Other | | | |
| Total Street-Other Impr-VL (#977.458) | | 876,532.00 | |
| Total Streets Cap Projects-VL | | 876,532.00 | |
| Hlth/Sanit-Capital Project-GF | | | |
| Hkth/Sanit-Equip-GF (#978.459) (Health & Sanitation) | | | |
| Garbage Truck | | 147,000.00 | |
| Total Hkth/Sanit-Equip-GF (#978.459) (Health & Sanitation) | | 147,000.00 | |
| Total Hlth/Sanit-Capital Project-GF | | 147,000.00 | |
| Total Expense | | 8,253,065.00 | |

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Corporation of Shepherdstown
Coal Severance Balance Sheet
As of January 31, 2023

| | Total |
|-------------------------------------|---------------------|
| ASSETS | |
| Current Assets | |
| Bank Accounts | |
| 101C Coal Severance Checking 6208 | 22,597.13 |
| Total Bank Accounts | \$ 22,597.13 |
| Other Current Assets | |
| 202C Accrued Receivables Coal | 0.00 |
| Total Other Current Assets | \$ 0.00 |
| Total Current Assets | \$ 22,597.13 |
| TOTAL ASSETS | \$ 22,597.13 |
| LIABILITIES AND EQUITY | |
| 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 | 3,133.30 |
| Total Equity | \$ 21,597.13 |
| TOTAL LIABILITIES AND EQUITY | \$ 22,597.13 |

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 - January, 2023

| | Jan-23 | YTD |
|------------------------------------|-------------|-------------|
| Income | | |
| 310 Coal Severance Tax | 1,664.31 | 3,785.15 |
| Uncategorized Income | 0.00 | 50.00 |
| Total Income | \$ 1,664.31 | \$ 3,835.15 |
| Gross Profit | \$ 1,664.31 | \$ 3,835.15 |
| Expenses | | |
| Total Expenses | 1,000.00 | 1,000.00 |
| Net Operating Income | \$ 664.31 | \$ 2,835.15 |
| Other Income | | |
| 380C Restricted Fund Interest Coal | 49.73 | 298.15 |
| Total Other Income | \$ 49.73 | \$ 298.15 |
| Net Other Income | \$ 49.73 | \$ 298.15 |
| Net Income | \$ 714.04 | \$ 3,133.30 |

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 2022 - January 2023

| | TOTAL | | | |
|--|-------------------|------------------|------------------|-------------------|
| | ACTUAL | BUDGET | OVER BUDGET | % OF BUDGET |
| Income | | | | |
| 308 Hotel Occupancy Tax | 74,560.12 | 61,250.00 | 13,310.12 | 121.73 % |
| Court Fee Revenues | -590.00 | | -590.00 | |
| 320 Fines, Fees and Court Costs | 155.00 | | 155.00 | |
| 320.01 Bond Deposits | 28,816.06 | 30,933.00 | -2,116.94 | 93.16 % |
| 320.03 Fingerprints | 50.00 | 61.25 | -11.25 | 81.63 % |
| 320.05 Technology Fee | | 1,837.50 | -1,837.50 | |
| 320.10 DR/CR Chargebacks-temp acct | -312.56 | | -312.56 | |
| Total 320 Fines, Fees and Court Costs | 28,708.50 | 32,831.75 | -4,123.25 | 87.44 % |
| 389 Accident Reports | 190.00 | 153.09 | 36.91 | 124.11 % |
| Total Court Fee Revenues | 28,308.50 | 32,984.84 | -4,676.34 | 85.82 % |
| Gaming Income-Table Games | | | | |
| 376.00 Gaming Income-Table Games | 101,965.07 | 72,703.75 | 29,261.32 | 140.25 % |
| Total Gaming Income-Table Games | 101,965.07 | 72,703.75 | 29,261.32 | 140.25 % |
| License & Permit Revenue | | 4,593.75 | -4,593.75 | |
| 325 Business Licenses | 11,672.00 | 15,309.00 | -3,637.00 | 76.24 % |
| Total License & Permit Revenue | 11,672.00 | 19,902.75 | -8,230.75 | 58.65 % |
| Other Revenues | | | | |
| 380 Checking Interest | 0.00 | | 0.00 | |
| 380.01 General Fund Interest | 89,811.44 | 61,250.00 | 28,561.44 | 146.63 % |
| 380.02 Restricted Fund Interest | 6,177.00 | 1,081.78 | 5,095.22 | 571.00 % |
| 380.03 Other Interest | | 2,521.54 | -2,521.54 | |
| Total 380 Checking Interest | 95,988.44 | 64,853.32 | 31,135.12 | 148.01 % |
| 381 Reimbursements | 1,242.11 | 1,531.25 | -289.14 | 81.12 % |
| 382 Refunds & Rebates | 8,668.37 | 7,532.00 | 1,136.37 | 115.09 % |
| 399 Miscellaneous Income | | | | |
| 399.05 Refunds & Reimbursements | -2,456.31 | 91.84 | -2,548.15 | -2,674.55 % |
| 399.20 Other Misc. Revenues | 25.00 | | 25.00 | |
| 399.21 Banner Hanging Fee | | 128.31 | -128.31 | |
| 399.46 COVID REIMBURSEMENT | 5,757.36 | | 5,757.36 | |
| Total 399 Miscellaneous Income | 3,326.05 | 220.15 | 3,105.90 | 1,510.81 % |
| Total Other Revenues | 109,224.97 | 74,136.72 | 35,088.25 | 147.33 % |
| Other Tax Revenues | | | | |
| 303 Gas & Oil Severance | 8,903.40 | 8,903.40 | 0.00 | 100.00 % |
| 304 Utility Tax | | | | |
| 304.01 Town Utility Tax-Utility Co. | 15,861.78 | 6,405.00 | 9,456.78 | 247.65 % |
| 304.02 Town Utility Tax-Water/Sewer | 15,549.21 | 30,030.00 | -14,480.79 | 51.78 % |
| Total 304 Utility Tax | 31,410.99 | 36,435.00 | -5,024.01 | 86.21 % |
| 305 Business & Occupation Tax | 42,592.19 | 43,710.00 | -1,117.81 | 97.44 % |
| 306 Wine/Liquor/Private Club Tax | 93,704.02 | 75,328.00 | 18,376.02 | 124.39 % |
| 307 Animal Control Tax | 224.10 | 183.75 | 40.35 | 121.96 % |

Corporation of Shepherdstown

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

July 2022 - January 2023

| | TOTAL | | | |
|---|-----------------------|-----------------------|---------------------|-----------------|
| | ACTUAL | BUDGET | OVER BUDGET | % OF BUDGET |
| 314 Muni Sales & Use Tax | 268,115.25 | 310,625.00 | -42,509.75 | 86.31 % |
| 328 Franchise Fee/Pole Tax | 3,075.78 | 6,125.00 | -3,049.22 | 50.22 % |
| 330 IRP Truck Fees | 5,481.79 | 4,900.00 | 581.79 | 111.87 % |
| Total Other Tax Revenues | 453,507.52 | 486,210.15 | -32,702.63 | 93.27 % |
| Parking Fee Revenue | 22,178.05 | | 22,178.05 | |
| 321 Parking Tickets/includes boots | 23,840.68 | 8,267.00 | 15,573.68 | 288.38 % |
| 342 Parking Meter Revenues | | | | |
| 342.10 Parking Meter Income | 37,480.73 | 27,559.00 | 9,921.73 | 136.00 % |
| 342.30 Parking Meter-Passport | 20,645.68 | 15,312.50 | 5,333.18 | 134.83 % |
| Total 342 Parking Meter Revenues | 58,126.41 | 42,871.50 | 15,254.91 | 135.58 % |
| 343 Parking Permit Revenue | 5,060.00 | 7,658.00 | -2,598.00 | 66.07 % |
| Total Parking Fee Revenue | 109,205.14 | 58,796.50 | 50,408.64 | 185.73 % |
| Planning Commission Revenue | | | | |
| 326 Building Permits | 2,750.00 | 4,375.00 | -1,625.00 | 62.86 % |
| 353 BOA Fee (Book Fee here-no A/P) | | 122.50 | -122.50 | |
| Total Planning Commission Revenue | 2,750.00 | 4,497.50 | -1,747.50 | 61.15 % |
| Property Tax Revenue | 149,650.99 | 83,321.00 | 66,329.99 | 179.61 % |
| Refuse Collections Revenue | | | | |
| 350 Refuse Collection | | | | |
| 350.10 Refuse Revenue-All | 100,550.77 | 97,387.50 | 3,163.27 | 103.25 % |
| 350.20 Recycling Revenue-All | 18,748.84 | 18,987.50 | -238.66 | 98.74 % |
| Total 350 Refuse Collection | 119,299.61 | 116,375.00 | 2,924.61 | 102.51 % |
| Special Recycling Revenue | | | | |
| 350.05 Refuse Coll.- Special Pickup | 215.00 | 918.75 | -703.75 | 23.40 % |
| Total Special Recycling Revenue | 215.00 | 918.75 | -703.75 | 23.40 % |
| Total Refuse Collections Revenue | 119,514.61 | 117,293.75 | 2,220.86 | 101.89 % |
| Rents Revenue | | | | |
| 345.00 Rent-Water & Sewer Depts. | 21,600.00 | 26,460.00 | -4,860.00 | 81.63 % |
| 345.01 Rent-Shepherdstown Library | | 1.00 | -1.00 | |
| 345.03 Rent-% of asset cost reimb-W/S | | 1.00 | -1.00 | |
| 345.04 Rumsey Park Rent (Restr.-Parks) | | 183.75 | -183.75 | |
| Total Rents Revenue | 21,600.00 | 26,645.75 | -5,045.75 | 81.06 % |
| Uncategorized Income | 0.00 | | 0.00 | |
| Video Lottery Proceeds Revenue | | | | |
| 397.00 Racetrack Video Lottery | 118,654.60 | 119,014.00 | -359.40 | 99.70 % |
| 397.02 New Limited VL Terminals | 3,843.97 | 3,981.25 | -137.28 | 96.55 % |
| 397.05 VL Garbage Truck Repay | | 24,255.00 | -24,255.00 | |
| Total Video Lottery Proceeds Revenue | 122,498.57 | 147,250.25 | -24,751.68 | 83.19 % |
| Total Income | \$1,304,457.49 | \$1,184,992.96 | \$119,464.53 | 110.08 % |
| GROSS PROFIT | \$1,304,457.49 | \$1,184,992.96 | \$119,464.53 | 110.08 % |
| Expenses | | | | |

Corporation of Shepherdstown

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

July 2022 - January 2023

| | TOTAL | | | |
|--|------------------|------------------|------------------|-----------------|
| | ACTUAL | BUDGET | OVER BUDGET | % OF BUDGET |
| 440.30 City Hall Legal Fees | 8,836.10 | 7,350.00 | 1,486.10 | 120.22 % |
| 455.01 Sidewalk Assistance Housing | 367.00 | | 367.00 | |
| 700.302 Police Court Judge | 1,200.00 | 1,295.00 | -95.00 | 92.66 % |
| 700.305 Misc. Contractual | 2,208.44 | | 2,208.44 | |
| 916 Library - Building Repairs | | 12,250.00 | -12,250.00 | |
| Arts, Humanities, Library | | | | |
| 906.01 A/H/L Tax % Paid Out | 61.83 | | 61.83 | |
| Total Arts, Humanities, Library | 61.83 | | 61.83 | |
| City Hall Accounting/Audit | | | | |
| 440.21 City Hall Accounting Services | 29,796.95 | 4,662.00 | 25,134.95 | 639.15 % |
| Total City Hall Accounting/Audit | 29,796.95 | 4,662.00 | 25,134.95 | 639.15 % |
| City Hall Bldg/Equip Expenses | | | | |
| 440.16 Town Hall Bldg Repair/Maint | 187.59 | 1,225.00 | -1,037.41 | 15.31 % |
| 440.27 City Hall Communications | 2,788.87 | 4,287.50 | -1,498.63 | 65.05 % |
| 440.33 City Hall Rent | | 560.00 | -560.00 | |
| 440.57 City Hall Equip Repairs/Maint | 4,222.58 | 1,225.00 | 2,997.58 | 344.70 % |
| 440.59 City Hall Equipment Purchase | | 9,187.50 | -9,187.50 | |
| Total City Hall Bldg/Equip Expenses | 7,199.04 | 16,485.00 | -9,285.96 | 43.67 % |
| City Hall Insurance | | | | |
| 440.26 City Hall Insurance Bonds | 283.34 | 122.50 | 160.84 | 231.30 % |
| 440.31 City Hall Commercial Insurance | 9,441.60 | 13,475.00 | -4,033.40 | 70.07 % |
| Total City Hall Insurance | 9,724.94 | 13,597.50 | -3,872.56 | 71.52 % |
| City Hall Other Expenses | 3.00 | | 3.00 | |
| 440.01 City Hall-Council Training | | 122.50 | -122.50 | |
| 440.10 City Hall Advertising | 1,032.80 | 61.25 | 971.55 | 1,686.20 % |
| 440.12 City Hall Printing | | 61.25 | -61.25 | |
| 440.18 Postage | 1,210.51 | 306.25 | 904.26 | 395.27 % |
| 440.19 Postage Machine Rental | | 428.75 | -428.75 | |
| 440.22 City Hall Dues/Memberships | 6,028.10 | 612.50 | 5,415.60 | 984.18 % |
| 440.29 City Hall Contracted Services | 12,118.19 | 12,411.00 | -292.81 | 97.64 % |
| 440.32 City Hall Bank Charges | | 183.75 | -183.75 | |
| 440.35 Credit Card Fees | 61.23 | 3,981.25 | -3,920.02 | 1.54 % |
| 440.411 City Hall Supplies & Materials | 122.20 | 3,062.50 | -2,940.30 | 3.99 % |
| 440.50 City Hall Svc/Finance Charges | 212.50 | | 212.50 | |
| Total City Hall Other Expenses | 20,788.53 | 21,231.00 | -442.47 | 97.92 % |
| City Hall Utilities | | | | |
| 440.15 City Hall Electric | 2,121.29 | 1,837.50 | 283.79 | 115.44 % |
| 440.27 City Hall Communications (deleted) | 14.37 | | 14.37 | |
| 440.28 City Hall Water/Sewer/Trash | 2,865.36 | 1,869.00 | 996.36 | 153.31 % |
| Total City Hall Utilities | 5,001.02 | 3,706.50 | 1,294.52 | 134.93 % |
| City Hall Video Lottery Expense | | | | |
| 440.60 Video Lottery Funds Expenses | 400.00 | | 400.00 | |

Corporation of Shepherdstown

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

July 2022 - January 2023

| | TOTAL | | | |
|--|------------------|------------------|-------------------|-----------------|
| | ACTUAL | BUDGET | OVER BUDGET | % OF BUDGET |
| Donation-Shep Fire Department | 6,000.00 | | 6,000.00 | |
| Total 440.60 Video Lottery Funds Expenses | 6,400.00 | | 6,400.00 | |
| Total City Hall Video Lottery Expense | 6,400.00 | | 6,400.00 | |
| City Hall-Employee Salary/Fring | | | | |
| 440.03 City Hall Wages | 51,814.54 | 41,055.00 | 10,759.54 | 126.21 % |
| 440.04 City Hall ER FICA | 3,848.86 | 3,981.25 | -132.39 | 96.67 % |
| 440.051 City Hall ER Hlth/Life | 6,586.22 | 8,085.00 | -1,498.78 | 81.46 % |
| 440.06 City Hall ER Annuity Contrib. | 3,400.16 | 4,287.50 | -887.34 | 79.30 % |
| 440.07 City Hall ER Workers Comp | 1,185.87 | 918.75 | 267.12 | 129.07 % |
| 440.09 City Hall Unemployment Tax Exp | 1,365.17 | | 1,365.17 | |
| Employee Payroll & ER Taxes | | 112.00 | -112.00 | |
| Total City Hall-Employee Salary/Fring | 68,200.82 | 58,439.50 | 9,761.32 | 116.70 % |
| General Fund Donations | | | | |
| 440.52 City Hall General Donations | 50.00 | 183.75 | -133.75 | 27.21 % |
| 440.54 Shep. Public Library Donations | 13,500.00 | 12,600.00 | 900.00 | 107.14 % |
| Total General Fund Donations | 13,550.00 | 12,783.75 | 766.25 | 105.99 % |
| Magistrate Services | 840.00 | 1,120.00 | -280.00 | 75.00 % |
| Parks Equipment & Supplies | | | | |
| 900.41 Parks Materials & Supplies | 2,919.95 | 2,912.00 | 7.95 | 100.27 % |
| 900.58 Parks Equipment | 2,215.85 | 11,662.00 | -9,446.15 | 19.00 % |
| Total Parks Equipment & Supplies | 5,135.80 | 14,574.00 | -9,438.20 | 35.24 % |
| Parks Maintenance | | | | |
| 900.15 Parks Maintanance | 1,136.68 | 2,912.00 | -1,775.32 | 39.03 % |
| 900.15 Parks Maintanance (deleted) | 874.00 | | 874.00 | |
| 900.31 Parks Commercial Insurance | 1,110.76 | 490.00 | 620.76 | 226.69 % |
| Total Parks Maintenance | 3,121.44 | 3,402.00 | -280.56 | 91.75 % |
| Parks Salaries & Fringe | | | | |
| 900.03 Parks Gross Payroll | 1,189.51 | 5,950.00 | -4,760.49 | 19.99 % |
| 900.04 Parks ER FICA | 90.31 | 612.50 | -522.19 | 14.74 % |
| 900.05 Parks ER Health/Life | 1,241.27 | 612.50 | 628.77 | 202.66 % |
| 900.05 Parks ER Health/Life (deleted) | 220.23 | | 220.23 | |
| 900.06 Parks ER Annuity Contrib. | 58.48 | 122.50 | -64.02 | 47.74 % |
| 900.07 Parks ER Workers Comp | 215.60 | 122.50 | 93.10 | 176.00 % |
| Total Parks Salaries & Fringe | 3,015.40 | 7,420.00 | -4,404.60 | 40.64 % |
| 900.09 Parks Unemployment Tax Exp | | 183.75 | -183.75 | |
| Parks Utilities | | 42,875.00 | -42,875.00 | |
| 900.18 Parks Electric | 2,050.95 | 425.81 | 1,625.14 | 481.66 % |
| Total Parks Utilities | 2,050.95 | 43,300.81 | -41,249.86 | 4.74 % |
| Parks Vehicle Expenses | | | | |
| 900.43 Parks Gas/Fuel | 405.82 | 2,989.00 | -2,583.18 | 13.58 % |
| Total Parks Vehicle Expenses | 405.82 | 2,989.00 | -2,583.18 | 13.58 % |

Corporation of Shepherdstown

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

July 2022 - January 2023

| | TOTAL | | | |
|--|------------------|------------------|-----------------|-----------------|
| | ACTUAL | BUDGET | OVER BUDGET | % OF BUDGET |
| Planning Commission Expenses | | | | |
| 440.802 Zoning Office FT Wages/Salary | 42,131.24 | 38,080.00 | 4,051.24 | 110.64 % |
| 440.804 Zoning Officer ER FICA | 3,233.17 | 3,094.00 | 139.17 | 104.50 % |
| 440.806 Zoning Office ER Annuity | 3,840.88 | 2,450.00 | 1,390.88 | 156.77 % |
| 440.807 Zoning Office ER Workers Comp | 646.87 | 1,225.00 | -578.13 | 52.81 % |
| 440.808 Zoning Officer Training | | 150.50 | -150.50 | |
| 440.81 Zoning Office ER Hlth/Life | 4,384.49 | 6,125.00 | -1,740.51 | 71.58 % |
| 440.815 Planning Commission Direct Deposit Fees | | 29.05 | -29.05 | |
| 440.817 Legal Services | 2,643.35 | 3,500.00 | -856.65 | 75.52 % |
| 440.822 Advertising | 144.31 | 154.00 | -9.69 | 93.71 % |
| 440.823 Postage | | 61.25 | -61.25 | |
| 440.824 Publications/Memberships | | 61.25 | -61.25 | |
| 440.83 Communications Expenses | 1,863.61 | 1,531.25 | 332.36 | 121.71 % |
| Total Planning Commission Expenses | 58,887.92 | 56,461.30 | 2,426.62 | 104.30 % |
| 440.82 Professional Services | 100.00 | | 100.00 | |
| 440.83 Communications Expenses | | 1,531.25 | -1,531.25 | |
| Police Dept. Grant Expenses | | | | |
| 700.70 Police Dept. Grant Expenses | | | | |
| DUI Grant Expense | | 857.50 | -857.50 | |
| Total 700.70 Police Dept. Grant Expenses | | 857.50 | -857.50 | |
| Total Police Dept. Grant Expenses | | 857.50 | -857.50 | |
| Police Equip. Purchase & Repair | 3,000.00 | | 3,000.00 | |
| 700.16 Police Equipment/Furn. Purchase | 12,807.38 | 9,187.50 | 3,619.88 | 139.40 % |
| 700.17 Police Equipment Repair/Maint. | 3,637.01 | 3,062.50 | 574.51 | 118.76 % |
| 700.24 Police Computer Maintenance | 821.76 | 4,287.50 | -3,465.74 | 19.17 % |
| Total Police Equip. Purchase & Repair | 20,266.15 | 16,537.50 | 3,728.65 | 122.55 % |
| 700.45 Police UNIFORMS | 2,542.18 | 1,837.50 | 704.68 | 138.35 % |
| Police Other Expenses | | | | |
| 700.19 Police Postage Expense | 475.85 | 1,225.00 | -749.15 | 38.84 % |
| 700.20 Police Publications | 34.96 | | 34.96 | |
| 700.38 Police DR/CR System Fees (deleted) | 108.20 | | 108.20 | |
| Total 700.20 Police Publications | 143.16 | | 143.16 | |
| 700.22 Police Dues | | 245.00 | -245.00 | |
| 700.303 Police Legal Fees | 3,103.35 | 9,187.50 | -6,084.15 | 33.78 % |
| 700.309 Window Cleaning | 1,236.50 | 1,344.00 | -107.50 | 92.00 % |
| 700.31 Police Commercial Insurance | 28,880.25 | 55,125.00 | -26,244.75 | 52.39 % |
| 700.311 Police IT Services | 3,191.61 | 4,669.00 | -1,477.39 | 68.36 % |
| 700.38 Police DR/CR System Fees | 1,259.28 | 1,837.50 | -578.22 | 68.53 % |
| 700.41 Police Supplies and Materials | 11,475.85 | 1,837.50 | 9,638.35 | 624.54 % |
| 700.42 Police Advertising | 1,472.24 | 306.25 | 1,165.99 | 480.73 % |
| 700.43 Police Gas/Fuel | 9,615.63 | 3,500.00 | 6,115.63 | 274.73 % |
| 700.46 Police Misc. Expenses | 6,951.14 | 892.50 | 6,058.64 | 778.84 % |

Corporation of Shepherdstown

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

July 2022 - January 2023

| | TOTAL | | | |
|---|-------------------|-------------------|-------------------|-----------------|
| | ACTUAL | BUDGET | OVER BUDGET | % OF BUDGET |
| Police Contractual Svc | | | | |
| 700.308 Shredding Service | | 231.00 | -231.00 | |
| 700.310 Landscaping | | 406.00 | -406.00 | |
| 700.312 Police Dept. Building Cleaning | | 770.00 | -770.00 | |
| 700.317 Message 911 Service | | 203.00 | -203.00 | |
| Total Police Contractual Svc | | 1,610.00 | -1,610.00 | |
| Police Court Attorney | 2,611.25 | 3,787.00 | -1,175.75 | 68.95 % |
| Total Police Other Expenses | 70,416.11 | 85,566.25 | -15,150.14 | 82.29 % |
| 700.22 Police Dues | | 245.00 | -245.00 | |
| Police Remittance Fees | 2,180.00 | | 2,180.00 | |
| 700.36 Police WV Treasurers Remittance | 1,630.00 | 3,675.00 | -2,045.00 | 44.35 % |
| 700.37 Police Teen Court Fees | 560.00 | 612.50 | -52.50 | 91.43 % |
| Total Police Remittance Fees | 4,370.00 | 4,287.50 | 82.50 | 101.92 % |
| Police Salaries & Fringe | | | | |
| 700.031 Police Gross Payroll | 268,388.05 | 277,354.00 | -8,965.95 | 96.77 % |
| 700.04 Police ER FICA | 20,320.71 | 11,662.00 | 8,658.71 | 174.25 % |
| 700.05 Police ER Health/Life | 37,998.83 | 39,571.00 | -1,572.17 | 96.03 % |
| 700.06 Police ER Annuity Contrib. | 14,208.77 | 17,500.00 | -3,291.23 | 81.19 % |
| 700.07 Police ER Workers Comp | 5,605.88 | 5,833.31 | -227.43 | 96.10 % |
| 700.08 Police Test/Training/Physicals | 1,559.40 | | 1,559.40 | |
| 700.08 Police Test/Training/Physicals (deleted) | 425.00 | 2,333.31 | -1,908.31 | 18.21 % |
| 700.10 Police Contractual Detail | | 3,791.62 | -3,791.62 | |
| 700.30 Police Direct Deposit Fees | | 291.62 | -291.62 | |
| Total Police Salaries & Fringe | 348,506.64 | 358,336.86 | -9,830.22 | 97.26 % |
| Police Utilities & Rent | | | | |
| 700.14 Police Communications | 2,384.44 | 7,350.00 | -4,965.56 | 32.44 % |
| 700.15 Police Building Maintenance | | 3,062.50 | -3,062.50 | |
| 700.23 Police Electric | 1,590.97 | 1,960.00 | -369.03 | 81.17 % |
| 700.23 Police Electric (deleted) | 529.52 | | 529.52 | |
| 700.28 Police Water/Sewer/Trash | | 1,868.37 | -1,868.37 | |
| Total Police Utilities & Rent | 4,504.93 | 14,240.87 | -9,735.94 | 31.63 % |
| Police Vehicle Expenses | | 29,162.00 | -29,162.00 | |
| 700.18 Police Vehicle Repair | 3,560.06 | 8,162.00 | -4,601.94 | 43.62 % |
| Total Police Vehicle Expenses | 3,560.06 | 37,324.00 | -33,763.94 | 9.54 % |
| Public Works Expenses | | | | |
| 440.62 Public Works Equip./Impr. Exp | | 1,531.25 | -1,531.25 | |
| Total Public Works Expenses | | 1,531.25 | -1,531.25 | |
| Regional Council Dues | | 525.00 | -525.00 | |
| Sanitation Dumping Fees | | | | |
| 800.30 Sanitation Contractual | 24,718.33 | 14,700.00 | 10,018.33 | 168.15 % |
| 800.301 Landfill Fees | 9,430.28 | 14,581.00 | -5,150.72 | 64.68 % |

Corporation of Shepherdstown

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

July 2022 - January 2023

| | TOTAL | | | |
|--|------------------|-------------------|-------------------|-----------------|
| | ACTUAL | BUDGET | OVER BUDGET | % OF BUDGET |
| 800.31 Recycling Fee (JCSW & AVW) | 8,152.18 | 6,737.50 | 1,414.68 | 121.00 % |
| Total 800.30 Sanitation Contractual | 42,300.79 | 36,018.50 | 6,282.29 | 117.44 % |
| Total Sanitation Dumping Fees | 42,300.79 | 36,018.50 | 6,282.29 | 117.44 % |
| Sanitation Equip Repair & Maint | | | | |
| 800.15 Sanitation Equip. Repair/Maint. | | 583.31 | -583.31 | |
| 800.16 Sanitation Safety Equip/Expense | 128.39 | 500.00 | -371.61 | 25.68 % |
| Total Sanitation Equip Repair & Maint | 128.39 | 1,083.31 | -954.92 | 11.85 % |
| Sanitation Other Expenses | | 2,450.00 | -2,450.00 | |
| 800.18 Sanitation CDL License | 112.00 | 233.31 | -121.31 | 48.00 % |
| 800.20 Sanitation Commercial Insurance | | 5,512.50 | -5,512.50 | |
| 800.21 Sanitation Uniforms | 1,784.99 | 784.56 | 1,000.43 | 227.51 % |
| 800.41 Sanitation Supplies & Materials | 37,199.41 | 2,245.81 | 34,953.60 | 1,656.39 % |
| 800.43 Sanitation Gas/Fuel | 5,593.36 | 8,750.00 | -3,156.64 | 63.92 % |
| 800.44 Sanitation Billing Postage | 1,903.21 | 2,333.31 | -430.10 | 81.57 % |
| 800.44 Sanitation Billing Postage (deleted) | 916.80 | | 916.80 | |
| 800.48 Sanitation IT Expenses | | 5,833.31 | -5,833.31 | |
| 800.49 Garbage Truck Repay (\$to repay VL for Garbage) | | 23,100.00 | -23,100.00 | |
| 800.50 Sanitation Message 911 | | 214.34 | -214.34 | |
| 978.459 Health/Sanitation Equipment-GF | | 85,750.00 | -85,750.00 | |
| Total Sanitation Other Expenses | 47,509.77 | 137,207.14 | -89,697.37 | 34.63 % |
| Sanitation Salaries & Fringe | | | | |
| 800.03 Sanitation Gross Payroll | 29,074.92 | 38,080.00 | -9,005.08 | 76.35 % |
| 800.04 Sanitation ER FICA | 2,778.05 | 3,004.75 | -226.70 | 92.46 % |
| 800.05 Sanitation ER Health/Life | 2,979.03 | 24,395.00 | -21,415.97 | 12.21 % |
| 800.05 Sanitation ER Health/Life (deleted) | 528.55 | | 528.55 | |
| 800.06 Sanitation ER Annuity Contrib. | 616.42 | 2,380.00 | -1,763.58 | 25.90 % |
| 800.07 Sanitation ER Workers Comp | 517.44 | 892.50 | -375.06 | 57.98 % |
| Total Sanitation Salaries & Fringe | 36,494.41 | 68,752.25 | -32,257.84 | 53.08 % |
| 800.08 Sanitation Personnel Training | | 131.25 | -131.25 | |
| Sanitation Vehicle Expenses | | | | |
| 800.17 Sanitation Vehicle Repair/Exp | 6,230.55 | 3,062.50 | 3,168.05 | 203.45 % |
| Total Sanitation Vehicle Expenses | 6,230.55 | 3,062.50 | 3,168.05 | 203.45 % |
| Streets Maintenance & Equipment | | | | |
| 750.15 Streets R&M | 1,185.41 | 1,166.62 | 18.79 | 101.61 % |
| 750.16 Streets Equipment Repair | 11,129.96 | 641.62 | 10,488.34 | 1,734.67 % |
| 750.17 Streets Safety Equip/Expense | 5,732.06 | 495.81 | 5,236.25 | 1,156.10 % |
| 750.20 Street Markings | 1,614.28 | 1,166.62 | 447.66 | 138.37 % |
| 750.21 Streets Signs & Signals | | 641.62 | -641.62 | |
| Total Streets Maintenance & Equipment | 19,661.71 | 4,112.29 | 15,549.42 | 478.12 % |
| Streets Other Expenses | 2,075.00 | | 2,075.00 | |
| 750.30 Streets Uniforms | 1,783.84 | 603.75 | 1,180.09 | 295.46 % |

Corporation of Shepherdstown

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

July 2022 - January 2023

| | TOTAL | | | |
|--|------------------|------------------|------------------|-----------------|
| | ACTUAL | BUDGET | OVER BUDGET | % OF BUDGET |
| 750.31 Streets Commercial Insurance | 7,534.17 | 9,187.50 | -1,653.33 | 82.00 % |
| 750.41 Streets Supplies & Materials | 7,662.08 | 3,208.31 | 4,453.77 | 238.82 % |
| 750.45 Streets Advertising | 25.00 | 291.62 | -266.62 | 8.57 % |
| Total Streets Other Expenses | 19,080.09 | 13,291.18 | -5,788.91 | 143.55 % |
| Streets Salaries & Fringe | | | | |
| 750.03 Street Wages | 46,499.98 | 38,853.50 | 7,646.48 | 119.68 % |
| 750.04 Streets ER FICA | 3,546.72 | 4,760.00 | -1,213.28 | 74.51 % |
| 750.05 Streets ER Health/Life | 9,645.85 | 5,057.50 | 4,588.35 | 190.72 % |
| 750.06 Streets ER Annuity Contrib. | 2,195.25 | 2,082.50 | 112.75 | 105.41 % |
| 750.07 Streets ER Workers Comp | 1,423.03 | 952.00 | 471.03 | 149.48 % |
| Total Streets Salaries & Fringe | 63,310.83 | 51,705.50 | 11,605.33 | 122.45 % |
| Streets Tree Maintenance | | | | |
| 750.14 Streets Tree Maintenance | 19,132.66 | 17,150.00 | 1,982.66 | 111.56 % |
| Total Streets Tree Maintenance | 19,132.66 | 17,150.00 | 1,982.66 | 111.56 % |
| Streets Utilities | | | | |
| 750.12 Streets Communications | 323.21 | 459.34 | -136.13 | 70.36 % |
| 750.18 Streets Electric | 10,632.99 | 14,700.00 | -4,067.01 | 72.33 % |
| Total Streets Utilities | 10,956.20 | 15,159.34 | -4,203.14 | 72.27 % |
| Streets Vehicle Expenses | | | | |
| 750.42 Streets Vehicle Repair | 3,497.17 | 2,333.31 | 1,163.86 | 149.88 % |
| 750.43 Streets Gas/Fuel | 5,732.62 | 2,916.62 | 2,816.00 | 196.55 % |
| Total Streets Vehicle Expenses | 9,229.79 | 5,249.93 | 3,979.86 | 175.81 % |
| Tobacco Warehouse Expense | 68.85 | | 68.85 | |
| 903.01 Tobacco Warehouse Repairs/Maintenance | | 306.25 | -306.25 | |
| 903.05 Tobacco Warehouse Electric | 45.17 | 122.50 | -77.33 | 36.87 % |
| 903.31 Tobacco Warehouse Flood Insurance | | 3,675.00 | -3,675.00 | |
| Total Tobacco Warehouse Expense | 114.02 | 4,103.75 | -3,989.73 | 2.78 % |
| Town Elections | | | | |
| 438.00 Elections | | | | |
| 438.01 Election Salaries | | 291.62 | -291.62 | |
| 438.02 Election Supplies & Expense | 0.00 | 2,275.00 | -2,275.00 | 0.00 % |
| Total 438.00 Elections | 0.00 | 2,566.62 | -2,566.62 | 0.00 % |
| Total Town Elections | 0.00 | 2,566.62 | -2,566.62 | 0.00 % |
| Town Government Salaries/Fringe | | 6,234.06 | -6,234.06 | |
| General Government | | | | |
| City Council | | | | |
| 410.01 Council/Mayor/Recorder Salary | 7,125.00 | 4,666.62 | 2,458.38 | 152.68 % |
| 410.04 Council/Mayor/Recorder ER FICA | 480.67 | 875.00 | -394.33 | 54.93 % |
| Total City Council | 7,605.67 | 5,541.62 | 2,064.05 | 137.25 % |
| Total General Government | 7,605.67 | 5,541.62 | 2,064.05 | 137.25 % |
| Total Town Government Salaries/Fringe | 7,605.67 | 11,775.68 | -4,170.01 | 64.59 % |

Corporation of Shepherdstown

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

July 2022 - January 2023

| | TOTAL | | | |
|--|-----------------------|-----------------------|----------------------|------------------|
| | ACTUAL | BUDGET | OVER BUDGET | % OF BUDGET |
| Visitors Center Expenses | | | | |
| 901.01 Visitors Center Tax % Paid Out | 49,605.60 | 42,875.00 | 6,730.60 | 115.70 % |
| Total Visitors Center Expenses | 49,605.60 | 42,875.00 | 6,730.60 | 115.70 % |
| Total Expenses | \$1,032,418.55 | \$1,218,315.83 | \$-185,897.28 | 84.74 % |
| NET OPERATING INCOME | \$272,038.94 | \$-33,322.87 | \$305,361.81 | -816.37 % |
| Other Income | | | | |
| 380C Restricted Fund Interest Coal (deleted-1) | 0.00 | | 0.00 | |
| 410H Interest Income Housing (deleted-1) | 0.00 | | 0.00 | |
| Total Other Income | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| Other Expenses | | | | |
| Reconciliation Discrepancies | 0.00 | | 0.00 | |
| Total Other Expenses | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| NET OTHER INCOME | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| NET INCOME | \$272,038.94 | \$-33,322.87 | \$305,361.81 | -816.37 % |

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 January 31, 2023

| | Total |
|--|--------------------|
| ASSETS | |
| Current Assets | |
| Bank Accounts | |
| 100.00 Housing Authority Checking 9559 | 1,566.74 |
| Total Bank Accounts | \$ 1,566.74 |
| Total Current Assets | \$ 1,566.74 |
| TOTAL ASSETS | \$ 1,566.74 |
| LIABILITIES AND EQUITY | |
| 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 | 22.66 |
| Total Equity | \$ 39,062.84 |
| TOTAL LIABILITIES AND EQUITY | \$ 1,566.74 |

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 - January, 2023

| | Jan-23 | YTD |
|------------------------------|---------|----------|
| Income | | |
| Total Income | 0.00 | 0.00 |
| Gross Profit | \$ 0.00 | \$ 0.00 |
| Expenses | | |
| Total Expenses | | 0.00 |
| Net Operating Income | \$ 0.00 | \$ 0.00 |
| Other Income | | |
| 410H Interest Income Housing | 3.58 | 22.66 |
| Total Other Income | \$ 3.58 | \$ 22.66 |
| Net Other Income | \$ 3.58 | \$ 22.66 |
| Net Income | \$ 3.58 | \$ 22.66 |

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 January 31, 2023

| | TOTAL |
|---|---------------------|
| ASSETS | |
| Current Assets | |
| Bank Accounts | |
| 110 Lighting 2728 | 4,653.93 |
| 800.42 Sanitation Advertising | 50.00 |
| GENERAL FUNDS BANKING | |
| 101.011 General Operating Funds 6209 | 3,031,050.69 |
| Reserved Portion 6209 | -3,851,136.03 |
| Restricted Portion 6209 | -53,699.93 |
| Total 101.011 General Operating Funds 6209 | -873,785.27 |
| 101.040 DR/CR Revenue Checking 8818 | 377,054.16 |
| 101.09 PoliceDR/CR Acct-all 6798 | 208,561.21 |
| 101.50 Payroll Checking 0471 | 71,710.85 |
| 102 Global (was WSG) 6039 | 1,521,718.30 |
| 106 Petty Cash | |
| 106.01 Petty Cash Till-Town Hall | 100.00 |
| 106.02 Petty Cash Till-Police Dept. | 100.00 |
| 106.03 Change Fund-Billing Clerk | 200.00 |
| Total 106 Petty Cash | 400.00 |
| Total GENERAL FUNDS BANKING | 1,305,659.25 |
| RESERVED FUNDS BANKING 6209 | |
| 101.02 Video Lottery NT (JSB) | |
| VL NT Cap-Infrastructure-ALL | 835,967.90 |
| VL NT-Cap. Public Works Equip | 6,568.00 |
| VL NT-Capital-Police Equip. | 35,582.47 |
| VL NT-Operating Cash | 2,213,606.98 |
| VL NT-Sidewalks | 40,000.00 |
| VL-NT-Cap.-Tobacco Whs Impr. | 86,132.12 |
| Total 101.02 Video Lottery NT (JSB) | 3,217,857.47 |
| 101.07 Contingency Fund | 115,000.00 |
| Video Lottery LVL- Operating | 29,747.61 |
| Video Lottery-Table Games | |
| VL-Table Games-All | 488,530.95 |
| Total Video Lottery-Table Games | 488,530.95 |
| Total RESERVED FUNDS BANKING 6209 | 3,851,136.03 |

Corporation of Shepherdstown

Balance Sheet

As of January 31, 2023

| | TOTAL |
|--|-----------------------|
| RESTRICTED FUNDS BANKING | |
| 101.031 Grants Funds-Other Grants | 14,900.00 |
| 101.037 JC Bike Path Project Funds | 2,731.48 |
| 101.039 Oil and Gas Tax | 36,068.45 |
| 103 Customer Deposit Accounts 3194 | 121,232.66 |
| 105 Police Dept. Equip. Fund (JSB) 4986 | 11,313.04 |
| Total RESTRICTED FUNDS BANKING | 186,245.63 |
| Parks & Recreation Hotel/Motel 5985 | 75,110.45 |
| Special Fund | |
| ARPA 8097 | 433,849.74 |
| Total Special Fund | 433,849.74 |
| Undeposited Funds | 1,220.23 |
| Total Bank Accounts | \$5,857,925.26 |
| Accounts Receivable | |
| General Funds A/R | |
| 108 Other Accrued Receivables | |
| 108.01 NSF Check Receivables | -229.33 |
| Total 108 Other Accrued Receivables | -229.33 |
| 109 Accrued Taxes Receivable | |
| 109.01 Accr. Rec.-All Other Revenues | 27,561.62 |
| 109.02 Accru Rec.-W/S Utility Tax-All | 3,563.24 |
| 109.03 Deferred Property Taxes Rec. | 17,281.79 |
| Total 109 Accrued Taxes Receivable | 48,406.65 |
| 111 Garbage Billing | 0.00 |
| 111.01 Garbage Billing-All | 18,809.00 |
| 111.02 Recycling Billing-All | 3,855.54 |
| 111.03 Allowance for Doubtful Accounts | -2,000.00 |
| Total 111 Garbage Billing | 20,664.54 |
| Total General Funds A/R | 68,841.86 |
| Total Accounts Receivable | \$68,841.86 |
| Other Current Assets | |
| 112.011 Tobacco Warehouse | 5,261.00 |
| Due from Coal Severance | 117.69 |
| Other Current Assets | |
| 112.01 Prepaid Expenses | 100,348.91 |
| 112.02 Supplies & Materials Inventory | 5,194.47 |
| 112.07 Workers Comp Deposit | 4,551.48 |
| Total Other Current Assets | 110,094.86 |
| Total Other Current Assets | \$115,473.55 |
| Total Current Assets | \$6,042,240.67 |

Corporation of Shepherdstown

Balance Sheet

As of January 31, 2023

| | TOTAL |
|--|------------------------|
| Fixed Assets | |
| General Fixed Assets (Gov-Wide) | |
| Accumulated Depr. | |
| 131.10 Accum. Depr.-Buildings | -1,041,016.79 |
| 132.10 Accum. Depr.-Other Improvements | -24,296.75 |
| 133.10 Accum. Depr.-Equipment | -808,280.38 |
| 136.10 Accum Depr-Infrastructure | -1,412,953.51 |
| Total Accumulated Depr. | -3,286,547.43 |
| Construction in Progress | |
| 136.03 CIP-Infrastructure | 5,503.02 |
| Total Construction in Progress | 5,503.02 |
| Fixed Assets | |
| 130 Fixed Assets-Land | 894,254.11 |
| 131 Fixed Assets-Buildings | 3,214,973.79 |
| 132 Fixed Assets-Other Impr. | 44,605.00 |
| 133 Fixed Assets-Equipment | 1,308,037.93 |
| 136 Fixed Assets-Infrastructure | 3,262,661.09 |
| Total Fixed Assets | 8,724,531.92 |
| Total General Fixed Assets (Gov-Wide) | 5,443,487.51 |
| Total Fixed Assets | \$5,443,487.51 |
| TOTAL ASSETS | \$11,485,728.18 |
| LIABILITIES AND EQUITY | |
| Liabilities | |
| Current Liabilities | |
| Accounts Payable | |
| General Funds A/P | |
| 201 Accounts Payable, Vendor | 3,018.56 |
| Total General Funds A/P | 3,018.56 |
| Total Accounts Payable | \$3,018.56 |
| Credit Cards | |
| 213 Purchase Card Payable | 16,811.95 |
| Credit Cards Payable | 97.96 |

Corporation of Shepherdstown

Balance Sheet

As of January 31, 2023

| | TOTAL |
|---|------------------------|
| Total Credit Cards | \$16,909.91 |
| Other Current Liabilities | |
| 140.01 DO-RHBT Payments Subsequer | -24,060.26 |
| 140.02 DO - Change in Proportionate | -16,430.00 |
| 2104 PEIA Payable | 1,452.00 |
| 250.10 Net OPEB Liability | 262,044.00 |
| 260 Accrued Compensated Absences | 45,929.73 |
| 280.10 DI-Different Expected/Actual I | 3,813.00 |
| 280.20 DI-Difference Proj/Actual Earn | 4,911.00 |
| 280.30 DI-Changes/Differences Prop. S | 15,979.00 |
| 280.40 DI - Changes in Assuptions | 25,685.00 |
| 290.50 Restricted for Equipment | 3,731.48 |
| 292.20 PPA-Beginning OPEB Liability | -276,168.79 |
| 292.30 PPA-2017 RHBT Payment | -56,502.76 |
| 292.40 PPA-Beginning Net OPEB Obligati | 313,932.00 |
| Child Support | 475.38 |
| Due to/from Sewer | -263,163.22 |
| Due to/from Water | -384,628.66 |
| Gen Fund Other Current Liab. | |
| 220 Accrued Wages & Taxes Payable | 2,671.45 |
| 235 Customer Dep Funds/Int Payable | 0.00 |
| Customer Deposit Funds Payable | 20,621.55 |
| Customer Deposit Interest Payable | 3,325.55 |
| Total 235 Customer Dep Funds/Int Payable | 23,947.10 |
| 240 Other Current Liabilities | |
| Appeal Bonds-Police court | -100.00 |
| Board of Appeals Fee Bond | 300.00 |
| Total 240 Other Current Liabilities | 200.00 |
| Total Gen Fund Other Current Liab. | 26,818.55 |
| Payroll Liabilities | 5,891.79 |
| VALIC Retirement Payable | 14,770.10 |
| Total Other Current Liabilities | \$-295,520.66 |
| Total Current Liabilities | \$-275,592.19 |
| Total Liabilities | \$-275,592.19 |
| Equity | |
| 290 Investment in Gen. Fixed Assets | 5,466,470.38 |
| Fund Balance | 4,680,537.16 |
| Retained Earnings | 1,342,273.89 |
| Net Income | 272,038.94 |
| Total Equity | \$11,761,320.37 |
| TOTAL LIABILITIES AND EQUITY | \$11,485,728.18 |

Corporation of Shepherdstown

Balance Sheet

As of January 31, 2023

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

Profit and Loss

January 2023

| | TOTAL |
|---|------------------|
| Income | |
| 308 Hotel Occupancy Tax | 2,294.84 |
| Court Fee Revenues | |
| 320 Fines,Fees and Court Costs | |
| 320.01 Bond Deposits | 6,840.00 |
| Total 320 Fines,Fees and Court Costs | 6,840.00 |
| 389 Accident Reports | 30.00 |
| Total Court Fee Revenues | 6,870.00 |
| Gaming Income-Table Games | |
| 376.00 Gaming Income-Table Games | 9,614.88 |
| Total Gaming Income-Table Games | 9,614.88 |
| License & Permit Revenue | |
| 325 Business Licenses | 325.00 |
| Total License & Permit Revenue | 325.00 |
| Other Revenues | |
| 380 Checking Interest | |
| 380.01 General Fund Interest | 13,490.29 |
| Total 380 Checking Interest | 13,490.29 |
| 381 Reimbursements | 1,397.21 |
| 382 Refunds & Rebates | 2,726.09 |
| 399 Miscellaneous Income | |
| 399.05 Refunds & Reimbursements | 0.25 |
| Total 399 Miscellaneous Income | 0.25 |
| Total Other Revenues | 17,613.84 |
| Other Tax Revenues | |
| 304 Utility Tax | |
| 304.01 Town Utility Tax-Utility Co. | 3,251.64 |
| 304.02 Town Utility Tax-Water/Sewer | 1,044.35 |
| Total 304 Utility Tax | 4,295.99 |
| 305 Business & Occupation Tax | 0.00 |
| 306 Wine/Liquor/Private Club Tax | 0.47 |
| 314 Muni Sales & Use Tax | -0.49 |
| 328 Franchise Fee/Pole Tax | 0.00 |
| Total Other Tax Revenues | 4,295.97 |

Corporation of Shepherdstown

Profit and Loss

January 2023

| | TOTAL |
|---|---------------------|
| Parking Fee Revenue | 3,087.79 |
| 321 Parking Tickets/includes boots | 4,935.00 |
| 342 Parking Meter Revenues | |
| 342.10 Parking Meter Income | 5,311.17 |
| Total 342 Parking Meter Revenues | 5,311.17 |
| 343 Parking Permit Revenue | 240.00 |
| Total Parking Fee Revenue | 13,573.96 |
| Planning Commission Revenue | |
| 326 Building Permits | 35.00 |
| Total Planning Commission Revenue | 35.00 |
| Property Tax Revenue | 0.26 |
| Refuse Collections Revenue | |
| 350 Refuse Collection | |
| 350.10 Refuse Revenue-All | 14,619.26 |
| 350.20 Recycling Revenue-All | 3,171.93 |
| Total 350 Refuse Collection | 17,791.19 |
| Total Refuse Collections Revenue | 17,791.19 |
| Video Lottery Proceeds Revenue | |
| 397.00 Racetrack Video Lottery | 40,789.92 |
| 397.02 New Limited VL Terminals | 582.01 |
| Total Video Lottery Proceeds Revenue | 41,371.93 |
| Total Income | \$113,786.87 |
| GROSS PROFIT | \$113,786.87 |
| Expenses | |
| 440.30 City Hall Legal Fees | 2,984.50 |
| 700.305 Misc. Contractual | 437.25 |
| Arts, Humanities, Library | |
| 906.01 A/H/L Tax % Paid Out | 42.16 |
| Total Arts, Humanities, Library | 42.16 |
| City Hall Accounting/Audit | |
| 440.21 City Hall Accounting Services | 3,677.34 |
| Total City Hall Accounting/Audit | 3,677.34 |
| City Hall Bldg/Equip Expenses | |
| 440.16 Town Hall Bldg Repair/Maint | 159.00 |
| 440.27 City Hall Communications | 872.31 |
| 440.57 City Hall Equip Repairs/Maint | 2,216.22 |
| Total City Hall Bldg/Equip Expenses | 3,247.53 |

Corporation of Shepherdstown

Profit and Loss

January 2023

| | TOTAL |
|--|------------------|
| City Hall Insurance | |
| 440.31 City Hall Commercial Insurance | 1,348.80 |
| Total City Hall Insurance | 1,348.80 |
| City Hall Other Expenses | |
| 440.10 City Hall Advertising | 25.00 |
| 440.22 City Hall Dues/Memberships | 297.98 |
| 440.29 City Hall Contracted Services | 1,197.35 |
| 440.411 City Hall Supplies & Materials | 122.20 |
| Total City Hall Other Expenses | 1,642.53 |
| City Hall Utilities | |
| 440.15 City Hall Electric | 379.01 |
| 440.28 City Hall Water/Sewer/Trash | 401.43 |
| Total City Hall Utilities | 780.44 |
| City Hall-Employee Salary/Fring | |
| 440.03 City Hall Wages | 7,721.38 |
| 440.04 City Hall ER FICA | 581.54 |
| 440.051 City Hall ER Hlth/Life | 1,157.50 |
| 440.06 City Hall ER Annuity Contrib. | 584.30 |
| 440.07 City Hall ER Workers Comp | 169.41 |
| Total City Hall-Employee Salary/Fring | 10,214.13 |
| General Fund Donations | |
| 440.54 Shep. Public Library Donations | 1,800.00 |
| Total General Fund Donations | 1,800.00 |
| Magistrate Services | 120.00 |
| Parks Equipment & Supplies | |
| 900.41 Parks Materials & Supplies | 220.67 |
| Total Parks Equipment & Supplies | 220.67 |
| Parks Maintenance | |
| 900.31 Parks Commercial Insurance | 158.68 |
| Total Parks Maintenance | 158.68 |
| Parks Salaries & Fringe | |
| 900.03 Parks Gross Payroll | 120.75 |
| 900.04 Parks ER FICA | 9.24 |
| 900.05 Parks ER Health/Life | 210.46 |
| 900.06 Parks ER Annuity Contrib. | 0.00 |
| 900.07 Parks ER Workers Comp | 30.80 |
| Total Parks Salaries & Fringe | 371.25 |
| Parks Utilities | |
| 900.18 Parks Electric | 5.30 |
| Total Parks Utilities | 5.30 |

Corporation of Shepherdstown

Profit and Loss

January 2023

| | TOTAL |
|--|------------------|
| Parks Vehicle Expenses | |
| 900.43 Parks Gas/Fuel | 67.23 |
| Total Parks Vehicle Expenses | 67.23 |
| Planning Commission Expenses | |
| 440.802 Zoning Office FT Wages/Salary | 5,966.40 |
| 440.804 Zoning Officer ER FICA | 450.51 |
| 440.806 Zoning Office ER Annuity | 596.64 |
| 440.807 Zoning Office ER Workers Comp | 92.41 |
| 440.81 Zoning Office ER Hlth/Life | 631.37 |
| 440.83 Communications Expenses | 737.99 |
| Total Planning Commission Expenses | 8,475.32 |
| Police Equip. Purchase & Repair | |
| 700.17 Police Equipment Repair/Maint. | 205.44 |
| Total Police Equip. Purchase & Repair | 205.44 |
| 700.45 Police UNIFORMS | 204.89 |
| Police Other Expenses | |
| 700.19 Police Postage Expense | 80.25 |
| 700.309 Window Cleaning | 45.00 |
| 700.31 Police Commercial Insurance | 4,125.75 |
| 700.311 Police IT Services | 295.88 |
| 700.38 Police DR/CR System Fees | 408.16 |
| 700.41 Police Supplies and Materials | 1,338.68 |
| 700.42 Police Advertising | 25.00 |
| 700.43 Police Gas/Fuel | 1,523.74 |
| Total Police Other Expenses | 7,842.46 |
| Police Remittance Fees | |
| 700.36 Police WV Treasurers Remittance | 580.00 |
| Total Police Remittance Fees | 580.00 |
| Police Salaries & Fringe | |
| 700.031 Police Gross Payroll | 38,133.73 |
| 700.04 Police ER FICA | 2,889.23 |
| 700.05 Police ER Health/Life | 5,471.84 |
| 700.06 Police ER Annuity Contrib. | 1,841.12 |
| 700.07 Police ER Workers Comp | 800.84 |
| 700.08 Police Test/Training/Physicals | 764.40 |
| Total Police Salaries & Fringe | 49,901.16 |
| Police Utilities & Rent | |
| 700.14 Police Communications | 737.99 |
| 700.23 Police Electric | 379.01 |
| Total Police Utilities & Rent | 1,117.00 |

Corporation of Shepherdstown

Profit and Loss

January 2023

| | TOTAL |
|--|-----------------|
| Police Vehicle Expenses | |
| 700.18 Police Vehicle Repair | 88.98 |
| Total Police Vehicle Expenses | 88.98 |
| Sanitation Dumping Fees | |
| 800.30 Sanitation Contractual | 1,292.26 |
| 800.301 Landfill Fees | 3,222.23 |
| 800.31 Recycling Fee (JCSW & AVW) | 1,186.94 |
| Total 800.30 Sanitation Contractual | 5,701.43 |
| Total Sanitation Dumping Fees | 5,701.43 |
| Sanitation Other Expenses | |
| 800.18 Sanitation CDL License | 112.00 |
| 800.21 Sanitation Uniforms | 249.77 |
| 800.41 Sanitation Supplies & Materials | 1,288.39 |
| 800.43 Sanitation Gas/Fuel | 769.70 |
| 800.44 Sanitation Billing Postage | 256.87 |
| Total Sanitation Other Expenses | 2,676.73 |
| Sanitation Salaries & Fringe | |
| 800.03 Sanitation Gross Payroll | 3,684.27 |
| 800.04 Sanitation ER FICA | 281.07 |
| 800.05 Sanitation ER Health/Life | 505.09 |
| 800.06 Sanitation ER Annuity Contrib. | 59.71 |
| 800.07 Sanitation ER Workers Comp | 73.92 |
| Total Sanitation Salaries & Fringe | 4,604.06 |
| Streets Maintenance & Equipment | |
| 750.17 Streets Safety Equip/Expense | 5,226.00 |
| 750.20 Street Markings | 103.71 |
| Total Streets Maintenance & Equipment | 5,329.71 |
| Streets Other Expenses | |
| 750.30 Streets Uniforms | 253.84 |
| 750.31 Streets Commercial Insurance | 1,047.30 |
| 750.41 Streets Supplies & Materials | 5,356.89 |
| 750.45 Streets Advertising | 25.00 |
| Total Streets Other Expenses | 6,683.03 |
| Streets Salaries & Fringe | |
| 750.03 Street Wages | 6,607.44 |
| 750.04 Streets ER FICA | 503.40 |
| 750.05 Streets ER Health/Life | 1,389.01 |
| 750.06 Streets ER Annuity Contrib. | 366.21 |
| 750.07 Streets ER Workers Comp | 203.29 |
| Total Streets Salaries & Fringe | 9,069.35 |

Corporation of Shepherdstown

Profit and Loss

January 2023

| | TOTAL |
|--|---------------------|
| Streets Tree Maintenance | |
| 750.14 Streets Tree Maintenance | -2,849.60 |
| Total Streets Tree Maintenance | -2,849.60 |
| Streets Utilities | |
| 750.18 Streets Electric | 3,052.13 |
| Total Streets Utilities | 3,052.13 |
| Streets Vehicle Expenses | |
| 750.43 Streets Gas/Fuel | 403.16 |
| Total Streets Vehicle Expenses | 403.16 |
| Tobacco Warehouse Expense | |
| 903.05 Tobacco Warehouse Electric | 15.87 |
| Total Tobacco Warehouse Expense | 15.87 |
| Town Government Salaries/Fringe | |
| General Government | |
| City Council | |
| 410.01 Council/Mayor/Recorder Salary | 2,375.00 |
| 410.04 Council/Mayor/Recorder ER FICA | 160.23 |
| Total City Council | 2,535.23 |
| Total General Government | 2,535.23 |
| Total Town Government Salaries/Fringe | 2,535.23 |
| Total Expenses | \$132,754.16 |
| NET OPERATING INCOME | \$-18,967.29 |
| Other Expenses | |
| Reconciliation Discrepancies | -0.03 |
| Total Other Expenses | \$-0.03 |
| NET OTHER INCOME | \$0.03 |
| NET INCOME | \$-18,967.26 |

Note

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

DRAFT MINUTES
CORPORATION OF SHEPHERDSTOWN, WEST VIRGINIA
WATER & SANITARY BOARDS

February 23, 2023

ATTENDEES: Water Board – J. Auxer (Mayor), J. Bresland, J. Ford, M. Godfrey, S. Kemnitzer (Chair), S. Knuppel (phone), C. Stroeck
Sanitary Board – J. Auxer (Chair), H. Heyser
Town Staff – B. Bennett, C. Coe, J. Ekstrom, K. Shipley, F. Welch
Visitors: R. Burton, B. Crislip, J. Glance, R. Lancaster (all representing WV American Water), S. Reel (representing Jefferson Utilities, Inc.), G. Walter

1. CALL TO ORDER.

The Water and Sanitary Boards meeting was called to order by J. Auxer at 12:32 p.m.

2. MINUTES FROM PRIOR MEETING.

H. Heyser questioned 2 items and F. Welch stated that he had already updated those.

The proposed minutes of the January 26, 2023, regular meeting were reviewed and approved as submitted with updates.

3. VISITORS.

R. Lancaster introduced herself and the other American Water (AW) representatives.

J. Auxer commented that they should know that the environment is always one of our primary concerns.

M. Godfrey asked if they have done any PFAS testing. R. Burton replied that they had not. S. Reel said that Jefferson Utilities (JUI) has done some PFAS testing.

J. Bresland enquired as to the status of the pending AW purchase of JUI. R. Burton replied that they are waiting for PSC approval.

J. Bresland stated that the Jefferson County school board had voted to use a septic system at the new schools to be built outside Shepherdstown rather than become a Shepherdstown water/sewer customer and that we found that to be disappointing. S. Reel agreed that it was a bad decision.

4. FINANCES.

4.a FINANCIAL STATEMENTS.

H. Heyser noted several entries in the Budget vs. Actual report for Sewer in which there were large discrepancies between the budget and actual values. He thought that those discrepancies should be explained if the numbers are correct and if the budgeted numbers are not correct (e.g. the original budget was in error or circumstances have changed since the budget was prepared) then a budget adjustment should be prepared.

He also noted that the inclusion of the Membrane Transfer Reserve item under Other Expenses skewed the Net Income value unrealistically.

J. Auxer stated that it is possible the budget needs to be adjusted. However, he and the accounting staff are still working with Dana Fogle on the accounting process. He said that he would attempt to have improved reporting for next month's meeting.

ACTION ITEM: J. AUXER TO WORK WITH D. FOGLE AND ACCOUNTING STAFF TO IMPROVE THE REPORTS FOR NEXT MONTH'S MEETING.

5. **FLOW AND QUALITY REPORTS.**

5.a **WATER REPORTS.**

C. Coe reported that everything is in good order.

5.b. **SEWER REPORTS.**

K. Shipley reported that everything is in good order. He specifically noted that the phosphorous and nitrogen test values were below the allowable limits.

K. Shipley reported that the 4 membranes which needed to be replaced have been replaced and that the process of cleaning the membranes is in progress.

J. Bresland asked about the status of Covid testing. K. Shipley replied that it is currently on hold due to the membrane cleaning process and that he is waiting on a reply to some process questions from WVU.

6. **UNFINISHED BUSINESS.**

6.a **WATER PLANT IMPROVEMENT PROJECT.**

J. Ekstrom stated that we are currently waiting on equipment deliveries.

He said that the Filter Control Panels are due to be delivered by the end of March and the Raw Water Pump Discharge Head Assembly is expected in 6 weeks.

6.b **UPDATE ON WATER DISTRIBUTION PROJECT.**

J. Ekstrom stated that the Army Corps of Engineers have reviewed the phase 1 survey and we are waiting for them to inform us to proceed.

S. Kemnitzer asked if we know how the money distribution will work; i.e. will we receive the money and then spend it as we proceed or will we have to provide the money to proceed on the project and then get reimbursed. J. Ekstrom said that he is not sure but that he believes it will be the former.

6.c **GIS INFORMATION CONTRACT.**

F. Welch said that the enclosure was not actually a contract.

J. Ekstrom explained that it was a subscription agreement for 3-user access to the GIS tool.

S. Kemnitzer asked if we could get a short (1 page) description of the project, including who will own the data and how it will be secured

ACTION ITEM: J. EKSTROM TO PROVIDE A 1-PAGE DESCRIPTION FOR NEXT MONTH'S MEETING.

7. **NEW BUSINESS.**

7.a **WATER TANK CLEANING AND ANODE REPLACEMENT.**

F. Welch explained that we have a contract with a company (Liquid Engineering) to clean the tanks and replace the anodes every 5 years. They have done it 3 times and are due to do it again but have informed us that they can no longer fulfill the contract due to labor shortages. F. Welch has emailed them about negotiating a price to perform the cleaning and replacement on a one-time basis but has yet to hear back.

C. Coe said that he did not know of any other companies who could do the job. S. Reel mentioned 2 other companies to contact.

J. Bresland asked how much the service costs. F. Welch said about \$5K.

8. **OLD BUSINESS.**

8.a HYDRANT REPORT - ENCLOSURE IN PACKET - SAME AS LAST MONTH.

C. Coe stated that the status is the same as last month. Two hydrants were fixed - one at the Green Pineapple and one at Cress Creek. The hydrant at the Green Pineapple still needs bollards installed.

8.b ACTION ITEMS: SUE KEMNITZER - BOND FORMATTING.

S. Kemnitzer stated that she and B. Bennett have been making good progress on the task and will continue to work on it.

8.c PFAS - TESTING.

S. Kemnitzer recognized the staff's good work and noted that Potomac River Keepers are planning to start testing in the Potomac.

M. Godfrey stated that C. Coe has received information on how much it will cost to use Pace Labs for the testing.

S. Kemnitzer said that we should not start testing with Pace Labs until we verify what testing we can get done by River Keepers, which we think will be free of charge to us.

9. MAYOR'S REPORT.

C. Coe reported on the lead testing project. The 120 team is still compiling as much of the inventory as they can do and we will have to fill in the gaps. The inventory needs to be delivered to the EPA in October 2024.

J. Auxer stated that he is having a meeting with other local mayors next week to discuss HAZMAT response in general and train safety specifically.

10. NEXT MEETING DATE.

Next meeting is scheduled for March 23 1:00 p.m. at Town Hall.

11. SUMMARIZE ACTION ITEMS FROM THIS MEETING.

4.a: J. Auxer to work with D. Fogle and accounting staff to improve the reports for next month's meeting.

6.c: J. Ekstrom to provide a 1-page description for next month's meeting.

12. DRAFT AGENDA FOR NEXT MEETING.

13. ADJOURNMENT. J. Auxer adjourned the meeting at 1:30 p.m.

Respectfully Submitted: J. Ford