

Corporation of Shepherdstown
Agenda for Joint Meeting of the Water and Sanitary Boards
May 28, 2026
6:30 pm
Town Hall 104 N. King Street

Zoom Link:

<https://us06web.zoom.us/j/86067120451?pwd=fWNLscmYpiOmof8Pknlig4oZKNXa8i.1>

1. Call to Order
2. Visitors
3. Board Members Present
4. Minutes of April 23, 2026 Meeting
5. Flow and Quality Reports
6. Financial Reports
 - a. Budget vs Actuals with Executive Summary showing trends and unusual revenue and/or expenditures.
7. Unfinished Business
 - a. Hydrant report
 - b. Lead Service Line Inventory and Galvanized Line Replacement Requirements.
 - c. PFAS sampling.
8. New Business
 - a. Water Department Capital Improvement Plan covering needs for the next 5-10 years.
 - b. Budgets for 2026-2027.
9. Comments from Members
10. Next Meetings - 6:30 p.m. on June 25 and July 23. All future meetings will begin at 6:30 p.m.

Corporation of Shepherdstown

Minutes of the Meeting of the Water and Sanitary Board

April 23, 2026

Town Hall 104 N. King Street

1. Call to Order
2. Visitors – Gregg Welter
3. Board Members Present

Sanitary Board- James Gatz, Harvey Heyser and Bob Keller

Water Board – James Gatz, Marcy Bartlett, John Bresland, Jack Eggleston, Kathleen Stratton, Sue Kemnitzer

4. Minutes of February 26, 2026 Meeting

-**Vote** to Approve by Sanitary Board

-**Vote** to Approve by Water Board with the correction that Sue Kemnitzer should be listed as present.

5. Flow and Quality Report – All measures are within range.

6. Financial Reports

a. Budget vs Actuals – Next month the Boards will have to vote on 2026-2027 budgets for the departments.

b. Workshop on reserve and depreciation accounts, and formats of monthly financial reports. Both Boards appreciated the improvements in the report formats. For the next meeting, we expect to see a graph of trends in revenues and expenditures plus an explanation of any unusual income or costs. Also, the staff passed out a helpful explanation of the Depreciation and the Capital Working Capital accounts. There was much discussion on how to deal with depreciation in the Water Department budget and this discussion will continue at the next Board meeting.

Note: The Water Board voted to suspend monthly payments into the Cash Working Capital Fund because the current balance far exceeds the Public Service Commission's requirement that utilities maintain a working capital reserve in an amount of no less than one eighth of actual annual operation and maintenance expense.

7. Unfinished Business

- a. Hydrant report – no changes
- b. Lead Service Line Inventory – Staff explained that the inventory identified no lead lines in the present water distribution system but 422 galvanized lines that may have been connected to lead lines in the past. EPA regulations require that these must be replaced by 2037. The State of West Virginia established a loan program which can cover part of the costs of the replacement. The first step in the application process would be to commission our consulting engineers to do a Preliminary Engineering Report. Board members posed several questions. Further discussion will be planned for the next Board meeting.

8. New Business

- a. Budgets for 2026-2027. The Water Board asks for the staff to prepare a 5-10 capital improvement plan to accompany the 2026-2027 budget proposal.
- b. Cybersecurity of systems – We will continue to monitor our preparedness.

9. Next Meetings

All future meetings will begin at 6:30 pm

The next two meeting dates are May 28 and June 25.

SHEPHERDSTOWN WATER DEPT.

April 2026

Pump time average 15 hours.

Gallons pumped average 674,630.

Chemical usage normal.

All daily samples in acceptable ranges.

All Bacteriological samples passed (Absent of Bacteria)

No violations.

Concerns/ Comments

- Hypo bleach system when pre treating
- CCR to be completed
- PFAS testing (State and EPA)
- OIT job posting- reviewing 3 applications

CORPORATION OF SHEPHERDSTOWN

WV3301933

Consumer Confidence Report - 2026 Covering Calendar Year 2025

Why am I receiving this report?

In compliance with the Safe Drinking Water Act Amendments, the Shepherdstown Water Department is providing its customers with this annual water quality report. This report explains where your water comes from, what it contains, and how it compares to standards set by regulatory agencies. The information in this report shows the results of our monitoring for the period of January 1st to December 31st, 2025.

This brochure is a snapshot of the quality of the water that we provided last year. Included are the details about where your water comes from, what it contains, and how it compares to the Environmental Protection Agency (EPA) and state standards. We are committed to providing you with information because informed customers are our best allies. If you would like to observe the decision-making process that affects drinking water quality or if you have any questions, comments or suggestions, please attend any regularly scheduled water board meeting held on the 4th Thursday of each month at 6 pm in the Shepherdstown town hall or call Charles Coe 304-876-2394.

Where does my water come from?

Your water comes from surface water:

Source Name	Source Water Type
INTAKE-POTOMAC RIVER	Surface water

In addition to the Potomac River as our primary source water, Town Run, which flows through the center of Shepherdstown, is a secondary/emergency source. In the past it has been occasionally but rarely used (NOT in 2025) as the water source when the Potomac River was unusable, generally because of a short-term contamination issue. Please note that as Town Run flows through the center of the Town it is particularly vulnerable to stormwater impacts, and it is incumbent on all to help protect its water quality.

A Source Water Assessment Plan (SWAP) report has been developed by the Town under a program sponsored by the West Virginia Bureau of Public Health (WVBPH). This report characterizes the contributing watershed areas for both the Potomac River and Town Run upstream of the water intakes, including a review of potential sources of contamination. Specifics for some of the potential sources are redacted in the report version available to the public for security reasons. The report is available for review, or a copy will be provided to you at our office during business hours or from WVBPH 304-558-2981.

Why must water be treated?

Federal and state regulations establish limits, controls, and treatment practices to minimize these contaminants and to reduce any subsequent health effects. Drinking water, including bottled water, may reasonably be expected to contain at least small amounts of some contaminants. The presence of contaminants does not

necessarily indicate that water poses a health risk. More information about contaminants and potential health effects can be obtained by calling the EPA's Safe Drinking Water Hotline (800-426-4791).

In the Shepherdstown system treatment consists of addition of some coagulant chemicals to aid in settling and filtration for removal of solid particulate materials, addition of fluoride as a preventative for dental cavities in the community, and addition of chlorine disinfectant for removal of potential pathogens, including bacteria and viruses.

Contaminants in Water

The sources of drinking water (both tap water and bottled water) included rivers, lakes, streams, ponds, reservoirs, springs, and wells. As water travels over the surface of the land or through the ground, it dissolves naturally occurring minerals and, in some cases, radioactive material, and can pick up substances resulting from the presence of animals or from human activity.

Contaminants that may be present in sources water before we treat it include:

Microbial contaminants, such as viruses and bacteria, which may come from sewage treatment plants, septic systems, livestock operations and wildlife.

Inorganic contaminants, such as salts and metals, which can be naturally occurring or result from urban storm water runoff, industrial or domestic wastewater discharges, oil and gas production, mining or farming.

Pesticides and herbicides, which may come from a variety of sources such as storm water run-off, agriculture, and residential users.

Radioactive contaminants, which can be naturally occurring or the result of mining activity.

Organic contaminants, including synthetic and volatile organic chemicals, which are by-products of industrial processes and petroleum production, and also come from gas stations, urban storm water run-off, and septic systems.

In order to ensure that tap water is safe to drink, EPA prescribes regulations which limits the amount of certain contaminants in water provided by public water systems. We treat our water according to EPA's regulations. Food and Drug Administration regulations establish similar limits for contaminants in bottled water.

Some people may be more vulnerable to contaminants in drinking water than the general population. Immuno-compromised persons such as those with cancer undergoing chemotherapy, persons who have undergone organ transplants, people with HIV/AIDS or other immune system disorders, some elderly, and infants can be particularly at risk from infections. These people should seek advice about drinking water from their health care providers. EPA/CDC guidelines on appropriate means to lessen the risk of infection by Cryptosporidium and other microbial contaminants are available from the Safe Drinking Water Hotline (800-426-4791). Our water system has an estimated population of 4300 and is required to test a minimum of 5 sample(s) per month in accordance with the Total Coliform Rule for microbiological contaminants. Coliform bacteria are usually harmless, but their presence in water can be an indication of disease-causing bacteria. When coliform bacteria are found, special follow-up tests are done to determine if harmful bacteria are present in the water supply. If this limit is exceeded, the water supplier must notify the public.

Water Quality Data

The following tables list the drinking water contaminants which were detected during the 2025 calendar year. The presence of these contaminants does not necessarily indicate the water poses a health risk. Unless noted, the data presented in this table is from the testing done January 1- December 31, 2025. The state requires us to monitor for certain contaminants less than once per year because the concentrations of these contaminants are not expected to vary significantly from year to year. Thus, some of the data, though representative of the water quality, is more than one year old.

Terms & Abbreviations

These terms and abbreviations are used in the federal and state regulations that govern the drinking water systems.

Maximum Contaminant Level Goal (MCLG): the "Goal" is the level of a contaminant in drinking water below which there is no known or expected risk to human health. MCLGs allow for a margin of safety.

Maximum Contaminant Level (MCL): the "Maximum Allowed" is the highest level of a contaminant that is permitted by regulation in drinking water. MCLs are set as close to MCLGs as feasible using the best available treatment technology.

Secondary Maximum Contaminant Level (SMCL): recommended level for a contaminant that is not regulated and has no MCL.

Action Level (AL): the concentration of a contaminant that, if exceeded, triggers treatment or other requirements.

Treatment Technique (TT): a required process intended to reduce levels of a contaminant in drinking water.

Maximum Residual Disinfectant Level (MRDL): the highest level of a disinfectant allowed in drinking water. There is convincing evidence that addition of a disinfectant is necessary for control of microbial contaminants.

Non-Detects (ND): lab analysis indicates that the contaminant is not present at concentrations above accepted laboratory limits of detection,

Parts per Million (ppm): or milligrams per liter (mg/L). This is measure of concentration.

Parts per Billion (ppb): or micrograms per liter ($\mu\text{g/L}$) Also a measure of concentration. (If an Olympic sized swimming pool were filled with ping-pong balls, a ppb would be equivalent to one ping ball in that pool. One ppm would be equivalent to a thousand ping pong balls in that pool.)

Picocuries per Liter (pCi/L): a measure of the radioactivity in water.

Millirems per Year (mrem/vr): measure of radiation absorbed by the body.

Monitoring Period Average (MPA): An average of sample results obtained during a defined time frame, common examples of monitoring periods are monthly, quarterly, and yearly.

Nephelometric Turbidity Unit (NTU): a measure of the clarity of water. Turbidity in excess of 5 NTU is just noticeable to the average person. Turbidity is not regulated for groundwater systems.

Running Annual Average (RAA): an average of sample results obtained over the most current 12 months and used to determine compliance with MCLs for some contaminants.

Locational Running Annual Average (LRAA): Average of sample analytical results for samples taken at a particular monitoring location during the previous four calendar quarters.

Testing Results for: CORPORATION OF SHEPHERDSTOWN

Disinfection by products - As noted above, the Shepherdstown water treatment process ends in the addition of chlorine disinfectant for removal of potential disease-causing pathogens (including cholera, typhoid, etc.) However, the disinfection process must be controlled so that the chlorine disinfectant does not combine with organic matter in the water to produce disinfection byproducts in the distribution system. To assess the effectiveness of this control, two locations in the distribution system are monitored for two regulated disinfection byproduct species: TTHM (total trihalomethanes) and HAA5 (total haloacetic acids). For regulatory purposes, it is not the individual measured concentrations that are compared to the MCL standard, but rather the running annual average (RAA) of the measurements at the particular sampling site. In the table below, the highest value for the TTHM parameter exceeded the MCL; however, the regulatory RAA values were all below the MCLs.

Some people who drink water containing trihalomethanes in excess of the MCL over many years may experience problems with their liver, kidneys, or central nervous system, and may have an increased risk of getting cancer.

Disinfection by products	Sample Point	Collection Period	Highest Value	Range (low/high)	RAA	Unit	MCL	MCLG	Typical Source
TOTAL HALOACETIC ACIDS (HAA5)	CRESS CREEK-SHEPHERD GRADE	2025	42	9 - 42	28	ppb	60	0	By-product of drinking water disinfection
TOTAL HALOACETIC ACIDS (HAA5)	SHEETZ RT. 45	2025	47	7 - 47	28	ppb	60	0	By-product of drinking water disinfection
TTHM	CRESS CREEK-SHEPHERD GRADE	2025	38	11 - 38	27	ppb	80	0	By-product of drinking water chlorination
TTHM	SHEETZ RT. 45	2025	55	11 - 55	31	ppb	80	0	By-product of drinking water chlorination

Regulated Contaminants	Collection Date	Highest Value	Range Low-High	Unit	MCL	MC LG	Typical Source
ANTIMONY, TOTAL	8/4/2025	ND	ND	ppb	6	6	Discharge from petroleum refineries; fire retardants; ceramics; electronics; solder
ARSENIC	8/4/2025	ND	ND	ppb	10		Erosion of natural deposits; Runoff from orchards; Runoff from glass and electronics production wastes
BARIUM	8/4/2025	0.0488	0.0488	ppm	2	2	Discharge of drilling wastes; Discharge from metal refineries; Erosion of natural deposits
CHROMIUM	8/4/2025	ND	ND	ppb	100	100	Discharge from steel and pulp mills; Erosion of natural deposits
FLUORIDE	8/4/2025	.66	.66	ppm	4	4	Erosion of natural deposits; Water additive which promotes strong teeth; Discharge from fertilizer and aluminum factories
NITRATE	8/4/2025	0.69	0.69	ppm	10	10	Runoff from fertilizer use; Leaching from septic tanks, sewage; Erosion of natural deposits
NITRITE	8/4/2025	ND	ND	ppm	10	10	Runoff from fertilizer use; Leaching from septic tanks, sewage; Erosion of natural deposits

Lead and Copper

Lead and copper are typically not present in objectionable levels in the water leaving the treatment plant or the public distribution system. However, they can be released from materials used in the customer premise plumbing

or in the service line to the premises, depending on the chemistry of the water. This water chemistry issue is addressed in the water treatment process at the plant before release into the distribution system. To assess the effectiveness of this treatment control, individual premise plumbing samples are taken, with the 90th percentile value of these samples compared with the Action Level (15 ppb for lead and 1.3 ppm for copper.) Due to the small population size served, Shepherdstown is required to conduct such premise sampling once every three years (the last monitoring period being for 2020 – 2022). In the table below, the 90th percentile values for both parameters were below the regulatory “Action Level” (AL), although one premise had a concentration above the lead Action Level.

Infants and children are typically more vulnerable to lead in drinking water than the general population. It is possible that lead levels at your home may be higher than at other homes in the community as a result of materials used in your home's plumbing. If you are concerned about elevated lead levels in your home's water, you may wish to have your water tested and flush your tap for 30 seconds to 2 minutes before using tap water. Additional information is available from the Safe Drinking Water Hotline (800-426-4791)

Lead and Copper	Monitoring Period	90TH Percentile	Range (low/high)	Unit	AL	Sites Over AL	Typical Source
COPPER, FREE	2023 - 2025	0.0917	0-0.101	ppm	1.3		Corrosion of household plumbing systems; Erosion of natural deposits; Leaching from wood preservatives
LEAD	2023 - 2025	1.7	0-3.8	ppb	15	1	Corrosion of household plumbing systems; Erosion of natural deposits

If present, elevated levels of lead can cause serious health problems, especially for pregnant women and young children. Lead in drinking water is primarily from materials and components associated with service lines and home plumbing. Your water system is responsible for providing high quality drinking water but cannot control the variety of materials used in plumbing components. When your water has been sitting for several hours, you can minimize the potential for lead exposure by flushing your tap for 30 seconds to 2 minutes before using water for drinking or cooking. If you are concerned about lead in your water, you may wish to have your water tested. Information on lead in drinking water, testing methods, and steps you can take to minimize exposure is available from the Safe Drinking Water Hotline or at <http://www.epa.gov/safewater/lead>.

CORPORATION OF SHEPHERDSTOWN has prepared a service line inventory identifying service line materials throughout the water distribution supply. The most up to date inventory is located at Shepherdstown.Gov, By November 1, 2027, our water system must develop an updated initial inventory, known as the “baseline inventory” and it must include each service line and identified connector that is connected to the public water distribution system.

Our water system identified 422 galvanized requiring replacement service lines in our inventory. Due to this identification our water system must create a service line replacement plan by November 1, 2027.

If you have any questions about our inventory or if you would like information about our service line replacement plan, please contact Charles Coe 304-876-2394.

Radiological Contaminants	Collection Date	Highest Value	Range	Unit	MCL	MCL G	Typical Source
RADIUM-228	8/8/2022	0.159	0.159	pCi/L	0	0	Erosion of natural deposits

Secondary Contaminants-Non-Health Based Contaminants-No Federal Maximum Contaminant Level (MCL) Established.	Collection Date	Highest Value	Range (low/high)	Unit	SMCL
NICKEL	8/4/2025	ND	ND	MG/L	0.1
SODIUM	8/4/2025	9.73	9.73	MG/L	1000

Chlorine/Chloramines Maximum Disinfection Level	MPA	MPA Units	RAA	RAA Units
1/1/2025-1/31/2025	1.40	MG/L	1.20	MG/L

Total Organic Carbon – The percentage of Total Organic Carbon (TOC) removal was measured each month and the system met all TOC removal requirements set, unless a TOC violation is noted in the violation section.

Total Organic Carbon Lowest Month for Removal	Collection Date	Highest Value	Range	Unit	Typical Source
CARBON, TOTAL	1/1/2024	7.8	1.9 -7.8	MG/L	Naturally present in the environment
Analyte	Facility		Highest Value	Unit of Measure	Month Occurred
Turbidity	TREATMENT PLANT		0.18	NTU	July

Turbidity

Turbidity is a measurement of the cloudiness of the water caused by suspended particles. We monitor it because it is a good indicator of water quality and the effectiveness of our filtration.

AVAILABILITY OF THE MONITORING DATA FOR UNREGULATED CONTAMINANTS

Our water system has sampled for a series of unregulated contaminants. Unregulated contaminants are those that do not yet have a drinking water standard set by the US Environmental Protection Agency (EPA). The purpose of monitoring for these contaminants is to help EPA decide whether the contaminants should have a standard. As our customers, you have a right to know that this data is available.

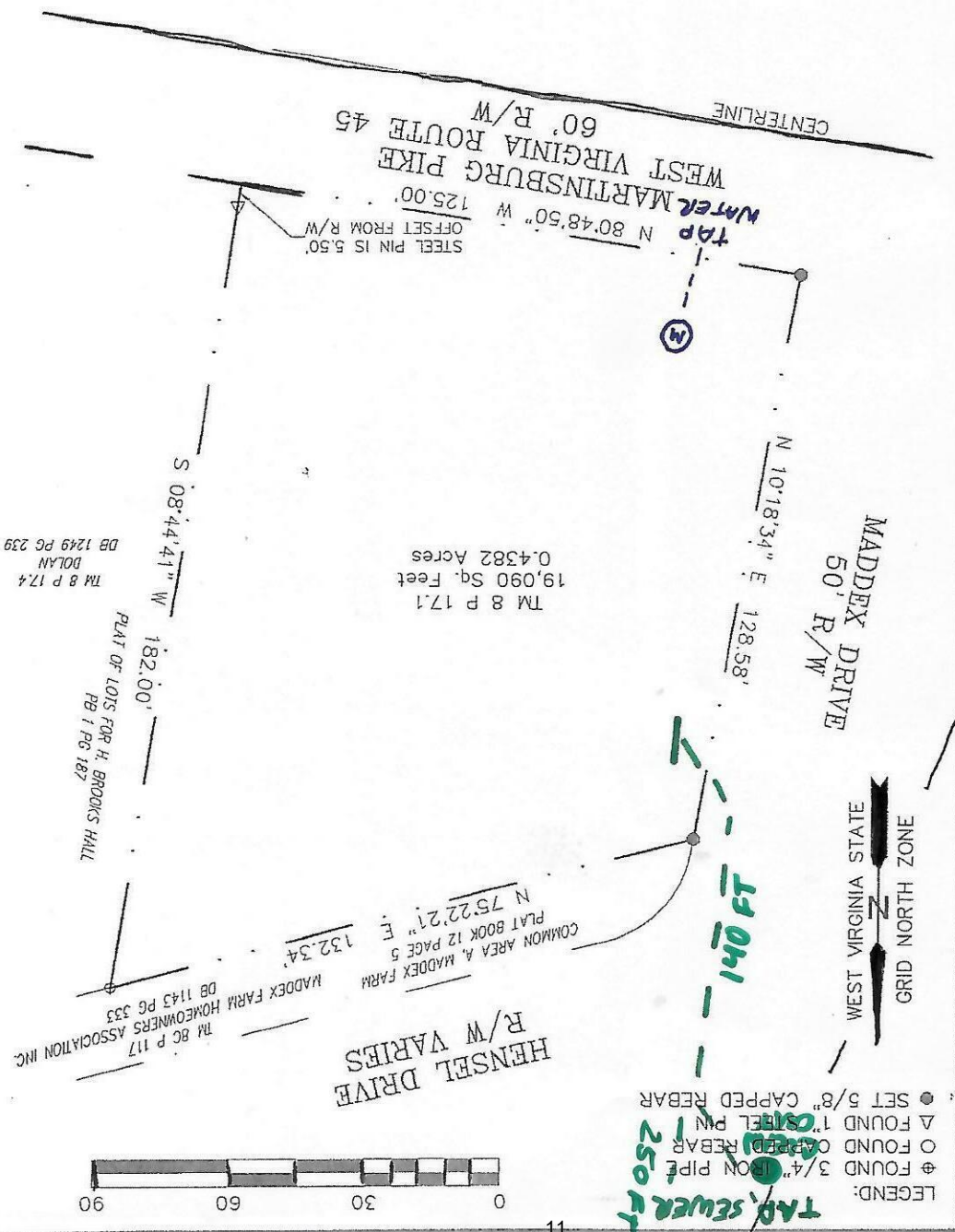
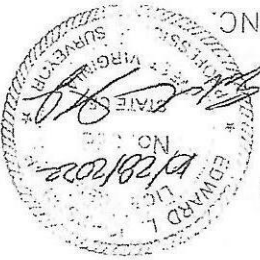
If you are interested in examining the results, please contact: Charles Coe at 304-876-2394

During the 2024 calendar year, The Shepherdstown Water department had NO violation(s) of drinking water regulations. There were NO required health effects notices or violation notices.

This report will NOT be mailed to each customer. If you would like to view this report, please visit our website WWW.Shepherdstown.Gov. If you would like a hard copy of this report, please visit Town hall 104 N King street, during normal business hour 8AM-4PM.

Eric Thomesen @gmail.com
 301-526-0652
 Interested in Sun Idms
 (Greentree)
 5/21/15
 Lorse

PLAT OF RESURVEY
 FLORENCE MADDEX PARCEL
 DEED BOOK 261 PAGE 48
 THE PROPERTY OF
 L & C HORNING LLC
 DEED BOOK 1007 PAGE 652
 TAX MAP 8 PARCELS 17.1
 SHEPHERDSTOWN DISTRICT
 JEFFERSON COUNTY, WEST VIRGINIA
 OCTOBER 28, 2022 SCALE: 1" = 40'
 ED JOHNSON AND ASSOCIATES, INC.
 LAND SURVEYORS
 674 ACORN CIRCLE
 HARPERS FERRY, WEST VIRGINIA 25425
 (304)725-6060



- LEGEND:
- SET 5/8" CAPPED REBAR
 - △ FOUND 1" STEEL PIN
 - FOUND CAPPED REBAR
 - ⊕ FOUND 3/4" IRON PIPE

April 2026 Monthly Reports

	Avg.		Max		Avg. Allowed	Max Allowed		Avg. Lbs.	Max Lbs.	Avg. Lbs. Allowed	Max Lbs. Allowed	Yearly Lbs.	Yearly Lbs. Allowed
Flow	0.169	Mgd	0.238	Mgd	0.6670	Rpt Only		N/A	N/A	N/A	N/A		
BOD	<2.0	Mg/l	<2.0	Mg/l	30	60		2.82	2.82	167	334		
TSS	4	Mg/l	4	Mg/l	30	60		5.64	5.64	167	334		
TKN	0.4767	Mg/l	0.61	Mg/l	3	6		0.67	0.86	17	33		
Fecal	201	Cnts/100 MI	201	Cnts/100 MI	200	400		N/A	N/A	N/A	N/A		
Total N	1.50	Mg/l	3.01	Mg/l	Rpt Only	Rpt Only		N/A	65.35	N/A	N/A	507	1498.69
Total P	0.037	Mg/l	0.04	Mg/l	Rpt Only	Rpt Only		N/A	1.62	N/A	N/A	50.7	39.7
Copper		Mg/l		Mg/l	0.0094	0.0094		N/A	N/A	N/A	N/A		609
Zinc		Mg/l		Mg/l	Rpt Only	Rpt Only		N/A	N/A	N/A	N/A		
Lead		Mg/l		Mg/l	Rpt Only	Rpt Only		N/A	N/A	N/A	N/A		
Aluminum		Mg/l		Mg/l	Rpt Only	Rpt Only		N/A	N/A	N/A	N/A		
Chloride	100	Mg/l	100	Mg/l	Rpt Only	Rpt Only		N/A	N/A	N/A	N/A		
Total Hardness		Mg/l		Mg/l	Rpt Only	Rpt Only		N/A	N/A	N/A	N/A		
PH	7.10	S.U.	7.20	S.U.	6.5	8.5		N/A	N/A	N/A	N/A		

Field Name	Applied This Month		Year to Date Applied		Loads	Percent Solids	2 Hr PH	24 Hr PH
Landfill	1.284	Tons	13.743	Tons	2	22.8		
Olcott Field 2	4.795	Tons	4.795	Tons	4	23.9	12.08-12.25	11.81-11.95
Olcott Field 3		Tons		Tons				
Olcott Field 4		Tons		Tons				
Olcott Field 6		Tons		Tons				
Blair-Carter Field 1		Tons	0.852	Tons				
Blair-Carter Field 3		Tons		Tons				
Blair-Carter Field 4		Tons		Tons				
Willard Field 1	2.42	Tons	6.85	Tons	2	24.2	12.11-12.38	11.82-11.87
Willard Field 3	2.385	Tons	4.695	Tons	2	23.8	12.09-12.10	11.83-11.88
Willard Field 4		Tons		Tons				
Colbert Field 3		Tons		Tons				
Colbert Field 4		Tons		Tons				
Oakley Field 2		Tons		Tons				
Putz Field 2		Tons		Tons				

SUMMARY OF WASTE WATER TREATMENT PLANT OPERATIONS

Month April Year 2026 Plant Shepherdstown W.W.T.P. City Shepherdstown Operator Kenny Shipley

Date	INFLUENT WASTEWATER					DIGESTERS			ACTIVATED SLUDGE			EFFLUENT TEMP.			PLANT EFFLUENT										
	Rainfall (inches)	TSS (mg/l)	BOD ₅ (mg/l)	Flow (mgd)	Temp (F°)	pH	Grt and Screening (cf)	Sludge Added (gal)	Removed (gal)	M.L.S.S.	Degrees Celsius	TSS (mg/l)	BOD ₅ (mg/l)	Fecal Coll (per 100 ml)	DO (mg/l)	pH	TKN (mg/l)	Total N (mg/l)	Total P (mg/L)						
1	0.01			0.1680				12000	12616																
2	0.04			0.1940				12000																	
3				0.1730			6	12000	19579	5211															
4				0.1460				12000																	
5	0.52			0.1610				12000																	
6				0.1770				12000	18675	5022															
7			99	0.1700			7	12000	19027						4		<2.0	201	7.1	0.34	0.687	<0.037			
8				0.1830				12000	14728																
9				0.1750				12000		5162															
10				0.1740			9	12000	68429																
11				0.1530				12000																	
12				0.1830				12000																	
13				0.1560				12000	15233	5000															
14				0.2380			7	12000	18376										7.2	<0.32	0.404	<0.037			
15				0.1890				12000	56380																
16				0.1950				12000	17954																
17				0.1880				12000	46395	6450															
18	0.03			0.1700			8	12000																	
19	0.4			0.1860				12000	18839																
20	0.02			0.1770				12000	17067	5220															
21				0.1710				12000																	
22	0.03			0.1730			6	12000	13046											7.1	0.48	3.01	<0.037		
23				0.1740				12000																	
24				0.1510				12000	17412																
25				0.1750				12000																	
26				0.1510				12000																	
27				0.1390			7	12000	19281	5024															
28				0.1860				12000																	
29				0.1830				12000	15194																
30				0.1790				12000	17022																
31																									
Total	1.05	99	115	5.2400			50	360000	425253	37089					4		<2.0	201	28.4	1.43	5.981	0.148			
Average	0.15	99	115	0.1690			7.1	12000	23625	5298					4		<2.0	201	7.1	0.47667	1.4953	0.037			
Minimum	0.01	99	115	0.1390			6	12000	12616	5000					4		<2.0	201	7	0.34	0.404	0.037			
Maximum	0.52	99	115	0.238			9	12000	68429	6450					4		<2.0	201	7.2	0.61	3.01	0.037			

MAIL ONE COPY EACH TO:

Office of Environmental Health Services
 Certification & Training Program
 350 Capitol Street, Room 313
 Charleston WV 25301-1798

Division of Environmental Protection
 ATTN: Municipal Branch
 601- 57th Street
 Charleston, WV 25304

Executive Summary: Shepherdstown Waterworks FY26 Budget vs. Actuals

At a Glance (Through March 31, 2026)

Metric	Budget YTD	Actual YTD	Variance
Total Revenues	\$1,612,500	\$1,476,864	(\$135,636)
Total Expenses	\$1,612,500	\$1,671,063	\$58,563 over
Operating Surplus/Deficit)		(194,199)	
"True" Deficit*		(203,271)	

**After bond payments, transfers, and adding back non-cash items*

Key Concerns

1. **Revenue Shortfall** – Water metered revenue is **\$129K under budget** (collected \$1.37M vs. \$1.5M budgeted). This is the primary driver of the deficit.
2. **Depreciation Overrun** – Running **\$154K over budget** (\$267K actual vs. \$113K budgeted). This appears to be a budget estimate issue flagged in the notes.
3. **Contractual Services-Other** – **\$24K over budget** due to water tower inspections and IT services.
4. **Chemicals** – **\$16K over budget** (\$102K vs. \$86K).

Bright Spots

- **Salaries & Wages** – \$50K under budget (good cost control)
- **Engineering Services** – \$52K under budget
- **Plant Expenses** – \$44K under budget
- **Interest Income** – Tracking close to plan

Trend: "True" Deficit Over Time

Period	True Deficit
Jun 2025 (FY25 end)	(\$238,547)
Jul 2025	(\$70,968)
Aug 2025	(\$31,788)
Sep 2025	(\$66,065)
Mar 2026	(\$203,271)

The deficit is growing as the fiscal year progresses, driven primarily by the revenue shortfall and depreciation accounting.

Recommendation

The **metered water revenue gap** (\$129K) is the most actionable issue. Consider reviewing billing accuracy, usage trends, or rate structure. The depreciation variance should be discussed with the CPA to update estimates.

Shepherdstown Sewer

Balance Sheet

As of March 31, 2026

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
RESERVED FUNDS BANKING	792.06
RESTRICTED FUNDS BANKING	2,728,768.92
UNRESTRICTED FUNDS BANKING	247,258.61
Total Bank Accounts	\$2,976,819.59
Accounts Receivable	
Accounts Receivable	175,289.02
Total Accounts Receivable	\$175,289.02
Other Current Assets	
Due To/From Govt	-449,112.94
Due To/From Water	44,460.04
Other Current Assets	327.92
Total Other Current Assets	\$ -404,324.98
Total Current Assets	\$2,747,783.63
Fixed Assets	
Fixed Asset Adjustment	-5,344,097.69
Fixed Assets	14,513,493.35
Total Fixed Assets	\$9,169,395.66
Other Assets	
186.20 Deferred Outflows	4,428.00
Total Other Assets	\$4,428.00
TOTAL ASSETS	\$11,921,607.29
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	17,111.18
Total Accounts Payable	\$17,111.18
Other Current Liabilities	
235 Cust. Dep/Int. Pay-Cash Acct	68,681.43
Current Liabilities	93,826.59
Total Other Current Liabilities	\$162,508.02
Total Current Liabilities	\$179,619.20
Long-Term Liabilities	
221. Bonds Payable-Long Term	3,366,017.00
253.20 Deferred Inflows	13,184.00
Total Long-Term Liabilities	\$3,379,201.00
Total Liabilities	\$3,558,820.20
Equity	
214 Retained Earnings	4,471,555.53

	TOTAL
271 Contrib. in Aid of Construction	2,495,029.86
Membrane Transfer Equity Budget Only	956,973.00
Reserved and Restricted Funds in Operating Account	521,078.35
Net Income	-81,849.65
Total Equity	\$8,362,787.09
TOTAL LIABILITIES AND EQUITY	\$11,921,607.29

Note

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

Shepherdstown Waterworks

Balance Sheet

As of March 31, 2026

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
RESERVED FUNDS BANKING	1,506,952.73
RESTRICTED FUNDS BANKING	2,284,820.65
UNRESTRICTED FUNDS BANKING	93,155.82
Total Bank Accounts	\$3,884,929.20
Accounts Receivable	
141 A/R, Water Customer Billing	199,508.21
143 Allow. for Doubtful Accounts	-5,000.00
Total Accounts Receivable	\$194,508.21
Other Current Assets	
142.71 Due to/From Govt Funds	-930,589.57
Due to/from Sewer	-44,975.24
Total Other Current Assets	\$ -975,564.81
Total Current Assets	\$3,103,872.60
Fixed Assets	
105 Fixed Asset-Constr. In Progress	3,013,961.83
105.16 Water Distribution System Upgrade	2,638,956.11
105.17 GIS Mapping System - Water	65,975.53
105.18 120 Water Line Replacement Project	23,420.00
Fixed Asset Adjustments	-5,178,656.13
Fixed Assets (All Funds)	13,121,179.01
Total Fixed Assets	\$13,684,836.35
Other Assets	
186.20 Deferred Outflows	6,760.00
Total Other Assets	\$6,760.00
TOTAL ASSETS	\$16,795,468.95
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	42,391.45
Total Accounts Payable	\$42,391.45
Other Current Liabilities	
235 Customer Dep/Int Pay.-Cash Acct	93,254.19
238 Accrued Interest Payable	35,182.59
241 Misc. Current/Accrued Liab.	93,323.00
Total Other Current Liabilities	\$221,759.78
Total Current Liabilities	\$264,151.23
Long-Term Liabilities	
221. Bond Payable-Long term	6,118,469.00
253.20 Deferred Inflows	19,767.00

	TOTAL
Total Long-Term Liabilities	\$6,138,236.00
Total Liabilities	\$6,402,387.23
Equity	
215 Retained Earnings	8,832,114.23
271 Contrib. in aid of Construction	1,069,125.91
Reserved and Restricted Funds in Operating Account	681,557.73
Net Income	-189,716.15
Total Equity	\$10,393,081.72
TOTAL LIABILITIES AND EQUITY	\$16,795,468.95

Note

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

**Shepherdstown Water and Sewer
Bank and Sweep Accounts**

Balances as of April 30, 2026

Account	Last 4 of Account No.	Entity	Bank Account Balance	Sweep Account Balance	Total Account Balance	UNRESTRICTED FUNDS	RESTRICTED FUNDS	Comments
Water Operating	6217	Water	\$10,030.76	\$42,149	\$52,180	\$52,180		
Water Capital Capacity	6082	Water	\$10,030.76	\$1,440,358	\$1,450,389		\$1,450,389	
Water Working Capital Reserve	2736	Water	\$10,030.76	\$897,488	\$907,519		\$907,519	
Water Depreciation	5234	Water	\$10,030.76	\$592,811	\$602,842		\$602,842	
Water 2017 WV Municipal Bond	8085	Water	\$10,030.76	\$369,171	\$379,202		\$379,202	
Total Water Bank Accounts.....			\$50,153.80	\$3,341,977.21	\$3,392,131.01	\$52,179.87	\$3,339,951.14	
Account	Last 4 of Account No.	Entity	Bank Account Balance	Sweep Account Balance	Total Account Balance	UNRESTRICTED FUNDS	RESTRICTED FUNDS	Comments
Sewer Operating	8626	Sewer	\$10,030.76	\$214,861	\$224,892	\$224,892		
Sewer Capital Capacity	5993	Sewer	\$10,030.76	\$631,201	\$641,232		\$641,231.68	
Sewer Membrane	7180	Sewer	\$10,030.76	\$861,179	\$871,210		\$871,209.71	
Sewer Depreciation	1179	Sewer	\$10,030.76	\$584,329	\$594,359		\$594,359.31	
Sewer Working Capital Reserve	8615	Sewer	\$52.17	\$399,626	\$399,679		\$399,678.60	
Total Sewer Bank Accounts.....			\$40,175.21	\$2,691,196.20	\$2,731,371.41	\$224,892.11	\$2,506,479.30	

**Shepherdstown Sewer
FY26 Budget vs Actuals
Through March 31, 2026**

	<i>REVENUES</i>	FY25 Budget Approved	FY26 Budget Approved	FY26 Budget Thru 3/31/2026	FY 26 Actuals Thru 3/31/2026	Over/(Under) Budget Thru 3/31/2026	Notes and Explanations
419	Sewer Interest Income	\$ 90,000	\$ 128,000	\$ 96,000	\$80,125	(\$15,875)	Interest Income on Sewer bank accounts
522	Metered Sewer Revenue	\$ 1,521,983	\$ 1,800,000	\$ 1,350,000	\$1,245,450	(\$104,550)	
	Total Revenues	\$ 1,611,983	\$ 1,928,000	\$ 1,446,000	\$ 1,325,575	(\$120,425)	
	Department Expense Line Items	FY25 Budget Approved	FY26 Budget Approved	FY26 Budget Thru 3/31/2026	FY 26 Actuals Thru 3/31/2026	Over/(Under) Budget Thru 3/31/2026	Notes and Explanations
	<i>Expenses</i>	FY25 Budget Approved	FY26 Budget Approved	FY26 Budget Thru 3/31/2026	FY 26 Actuals Thru 3/31/2026	Over/(Under) Budget Thru 3/31/2026	Notes and Explanations
401.1	Sewer Billing Expenses	\$ 12,000	\$ 17,000	\$ 12,750	\$7,522	(\$5,228)	Office Supplies, Public Notices Etc
401.2	Sewer Administration	\$ 62,000	\$ 82,000	\$ 61,500	\$ 40,139	(\$21,361)	Mainly monthly rent paid to the Town from the Water Dept (\$1,800 per month)
401.3	Sewer Utility Billing-Water Bill	\$ 30,000	\$ 25,000	\$ 18,750	\$ 14,104	(\$4,646)	Water Usage paid to the Town
401.4	Sewer Plant Maintenance	\$ 157,808	\$ 170,000	\$ 127,500	\$ 125,142	(\$2,358)	Snyder Environmental Services, Inc. invoice for \$22,830 - for (2) 16-inch suction line pump valve replacement in Jul.
403	Depreciation Expense	\$ 380,000	\$ 360,000	\$ 270,000	\$ 279,932	\$9,932	Estimated based on prior years actuals
408	Taxes (Other than Income)	\$ 26,775	\$ 36,000	\$ 27,000	\$ 28,528	\$1,528	Employer portion of FICA taxes and Workers Comp
701	Salaries & Wages	\$ 396,260	\$ 550,000	\$ 412,500	\$ 374,670	(\$37,830)	
704	EE Pensions & Benefits	\$ 122,240	\$ 120,000	\$ 90,000	\$ 92,139	\$2,139	

711	Sludge Removal	\$ 25,000	\$ 40,000	\$ 30,000	\$ 9,891	(\$20,109)	
715	Purchased Power	\$ 152,000	\$ 165,000	\$ 123,750	\$ 113,882	(\$9,868)	
718	Chemicals	\$ 121,000	\$ 180,000	\$ 135,000	\$ 74,406	(\$60,594)	
731	Contractual Svc-Engineering	\$ 5,000	\$ 30,000	\$ 22,500	\$ 21,804	(\$696)	Ghosh Engineers Inv Task Order #10 - Fernbank Pump Station Rehab \$5,263
732	Contractual Svc-Accounting	\$ 25,000	\$ 38,000	\$ 28,500	\$ 15,783	(\$12,717)	Dana Fogle CPA Fees and Decker CPA Fees
733	Contractual Svc-Legal	\$ 5,000	\$ 5,000	\$ 3,750	\$ 2,111	(\$1,640)	
735	Contractual Svc-Testing	\$ 10,000	\$ 25,000	\$ 18,750	\$ 11,725	(\$7,025)	
736	Contractual Svc-Other	\$ 13,000	\$ 15,000	\$ 11,250	\$ 15,293	\$4,043	IT Services
750	Transportation Expense	\$ 4,000	\$ 4,000	\$ 3,000	\$ 6,838	\$3,838	Gasoline Purchases from Purchasing Card
757	Insurance-General Liability	\$ 50,000	\$ 65,000	\$ 48,750	\$ 49,311	\$561	Monthly insurance is \$5,338 so this will go over budget by year end
760	Advertising	\$ 2,500	\$ 1,000	\$ 750	\$ 0	(\$750)	
775	Sewer Admin Lending Fees	\$ 14,400	\$ 0	\$ 0	\$ 10,778	\$10,778	(Need to back this out when considering Surplus or Deficit since the payments are also being included under "Bond Expenses" below)
	Total Expenses	\$ 1,613,983	\$ 1,928,000	\$ 1,446,000	\$ 1,293,998	(\$152,002)	
	Surplus or (Deficit)	(2,000)	0		31,577		

<i>Bond Expenses and Transfers</i>				FY 26 Actuals Thru 3/31/2026	Over/(Under) Budget Thru 3/31/2026	Notes and Explanations
Membrane Transfer Reserve				\$ 117,900	\$117,900	Monthly Transfer of \$13,100
10-A Sewer Bond				\$ 166,465	\$166,465	Monthly Payment of \$18,496.08
Working Capital Reserve				\$ 107,253	\$107,253	Monthly Transfer of \$11,917
Total Bond Expenses & Transfers				\$ 391,618	\$ 391,618	

Surplus or (Deficit)				(\$69,331)		This is the "True" Deficit after taking the Bond Expenses/Transfers into account and then adding back depreciation and admin lending fees from above.
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	<i>Restricted Income</i>	FY25 Budget Approved	FY25 Budget Approved	FY26 Budget Thru 3/31/2026	FY 26 Actuals Thru 3/31/2026	Over/(Under) Budget Thru 3/31/2026	Notes and Explanations
419.5	Capacity Accounts Interest	\$ 0	\$ 0	\$ 0	\$266	\$266	
536	Other Wastewater Revenues	\$ 2,000	\$ 2,000	\$ 1,500	\$4,208	\$2,708	Capacity Fees
	Total Restricted Income	\$2,000	\$2,000	\$1,500	\$4,474	\$2,974	

**Shepherdstown Waterworks
FY26 Budget vs Actuals
Through March 31, 2026**

	REVENUES	FY25 Budget Approved	FY26 Budget Approved	FY26 Budget Thru 3/31/2026	FY 26 Actuals Thru 3/31/2026	Over/(Under) Budget Thru 3/31/2026	Notes and Explanations
419	Water Interest Income	\$ 80,000	\$ 150,000	\$ 112,500	\$105,853	(\$6,647)	Interest Income on Waterworks bank accounts
461	Water Metered Revenue	\$ 1,800,000	\$ 2,000,000	\$ 1,500,000	\$1,371,011	(\$128,989)	
	Total Revenues	\$ 1,880,000	\$ 2,150,000	\$ 1,612,500	\$ 1,476,864	-\$ 135,636	
	Department Expense Line Items	FY25 Budget Approved	FY26 Budget Approved	FY26 Budget Thru 3/31/2026	FY 26 Actuals Thru 3/31/2026	Over/(Under) Budget Thru 3/31/2026	Notes and Explanations
	Expenses	FY25 Budget Approved	FY26 Budget Approved	FY26 Budget Thru 3/31/2026	FY 26 Actuals Thru 3/31/2026	Over/(Under) Budget Thru 3/31/2026	Notes and Explanations
401.1	Water Billing Expenses	\$ 20,000	\$ 20,000	\$ 15,000	\$8,617	(\$6,383)	
401.2	Water Administration	\$ 50,000	\$ 45,000	\$ 33,750	\$40,623	\$6,873	Mainly monthly rent paid to the Town from the Water Dept (\$1,800 per month) June & July \$1,800/ month - Mission communication service package \$3,556 (Onetime charge)
401.3	Water Utility Billing	\$ 200,000	\$ 240,000	\$ 180,000	\$179,694	(\$306)	Water Usage paid to the Town
401.4	Water Plant Expenses	\$ 175,000	\$ 254,000	\$ 190,500	\$146,320	(\$44,180)	Snyder Env. Services -- Fire Hydrant Repair- Snyder Environmental Services invoice for \$25,665. ****BowSel, LLC invoice for \$4,275 Comp. Acoustic Study of Underground Water Mains--select areas of system
403	Depreciation Expense	\$ 175,000	\$ 150,000	\$ 112,500	\$266,641	\$154,141	Utility Plant Depreciation (Estimates from prior years) \$29,626 per month (Estimates from prior years are being used here that may be causing the large overage)
408	Taxes (Other than Income)	\$ 46,397	\$ 53,000	\$ 39,750	\$42,344	\$2,594	Employer portion of FICA taxes and Workers Comp
427	Interest Expense	\$ 150,000	\$ 130,000	\$ 97,500	\$123,772	\$26,272	Bond Interest (Need to back this out when considering Surplus or Deficit since the payments are also being included under "Bond Expenses" below) - Interest paid for SHE-W-1-17-X-JE-12 - (\$42k)
521	Employee Screening	\$ 300	\$ 350	\$ 263	\$161	(\$102)	
601	Water Salaries & Wages	\$ 497,463	\$ 610,000	\$ 457,500	\$407,500	(\$50,000)	
604	Employee Pensions & Benefits	\$ 169,209	\$ 170,000	\$ 127,500	\$133,074	\$5,574	
615	Purchased Power	\$ 75,000	\$ 68,000	\$ 51,000	\$43,288	(\$7,712)	Vendor Credit # 110 082 558 344 Potomac Edison Company - 216 N. Princess Street, Water Works

618	Chemicals	\$ 85,000	\$ 115,000	\$ 86,250	\$102,229	\$15,979	
631	Contractual Svc-Engineering	\$ 70,000	\$ 110,000	\$ 82,500	\$30,100	(\$52,400)	Lead Line Inventory and Meter Testing
632	Contractual Svc-Accounting	\$ 25,000	\$ 38,000	\$ 28,500	\$15,783	(\$12,717)	Dana Fogle CPA Fees and Decker CPA Fees
633	Contractual Svc-Legal	\$ 5,000	\$ 2,000	\$ 1,500	\$5,930	\$4,430	
635	Contractual Svc-Testing	\$ 35,000	\$ 29,000	\$ 21,750	\$11,333	(\$10,417)	
636	Contractual Svc-Other	\$ 25,000	\$ 25,000	\$ 18,750	\$42,573	\$23,823	Mainly IT services - Underwater video inspection of two potable water tanks/video c rew/hotel/mobilization and demobilization \$4,830 (in Aug), \$22,450 clean/inspect water tower
650	Transportation Expense	\$ 5,000	\$ 2,000	\$ 1,500	\$3,187	\$1,687	Gasoline Purchases from Purchasing Card
657	Insurance-General Liability	\$ 65,000	\$ 86,000	\$ 64,500	\$64,440	(\$60)	Monthly insurance is \$7,160
659	Insurance-Other	\$ 0	\$ 0	\$ 0	\$510	\$510	
660	Advertising Expense	\$ 1,000	\$ 650	\$ 488	\$0	(\$488)	
675	Administrative Lending Fees	\$ 8,000	\$ 2,000	\$ 1,500	\$2,944	\$1,444	
676	Bond Issuance Expense	\$ 0	\$ 0	\$ 0	\$0	\$0	
	Total Expenses	\$ 1,882,369	\$ 2,150,000	\$ 1,612,500	\$ 1,671,063	\$58,563	
	Surplus or (Deficit)	(2,369)	0		(194,199)		

<i>Bond Expenses and Working Cap Reserve Transfer</i>				FY 26 Actuals Thru 3/31/2026	Notes and Explanations
03-A Water Bond				\$ 20,172	Monthly Payment of \$2,241.34
12 Water Bond				\$ 94,166	Monthly Payment of \$10,462.92
17 Water Bond				\$ 115,376	Monthly Payment of \$12,819.55
21 Water Bond				\$ 74,628	Monthly Payment of \$8,292.02
21 Water Reserve				\$ 7,448	Monthly Payment of \$827.55
Monthly Transfer to Working Cap Reserve				\$ 90,640	Monthly Transfer of \$14,600
Total Bond Expenses & Transfers				\$ 402,430	

Bond Overpayments Refund				0	Refund of Bond Overpayments
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Surplus or (Deficit)				(203,271)	This is the "True" Deficit after taking the Bond Expenses/Transfers into account and then adding back depreciation, interest expense, and admin lending fees from above.
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	<i>Restricted Income</i>	FY25 Budget Approved	FY26 Budget Approved	FY26 Budget Thru 3/31/2026	FY 26 Actuals Thru 3/31/2026	Over/(Under) Budget Thru 3/31/2026	Notes and Explanations
419.5	Capacity Accounts Interest	\$ 0	\$ 0	\$ 0	\$ 532	\$532	This is low because this is just the interest income on the restricted portion of the bank balance
474	Other Water Revenues	\$ 10,000	\$ 10,000	\$ 7,500	\$3,950	(\$3,550)	Tap Fees, Capacity Fees, Reconnection Fees, Grant Revenue
	Total Restricted Income	\$ 10,000	\$ 10,000	\$ 7,500	\$ 4,482	-\$ 3,018	

Water Bonds										
Bond Number	Account Balance as of 2/28/2026	Monthly Deposit from Treasurer	Interest Earned	Principal Portion of Payment	Interest Portion of Payment	Service Fee & Admin Fee	Statement Balance as of 3/31/26	Bond Balance as of 2/28/2026	Remaining Principal Balance Outstanding, as of 3/31/2026	
SHE-W-1-03-A-JE-12	\$11,735	\$2,241	\$32	\$5,829	\$0	\$895	\$7,285	\$186,507	\$180,678	
SHE-W-1-12-X-JE-12	\$39,082	\$10,463	\$108	\$24,042	\$7,285	\$63	\$18,263	\$2,913,836	\$2,889,794	
SHE-W-1-17-X-JE-12	\$121,365	\$12,749	\$337	\$65,000	\$42,314	\$215	\$26,922	\$2,185,000	\$2,120,000	
SHE-W-1-21-X-JE-12	\$9,720	\$8,292	\$26	\$6,567	\$1,708	\$17	\$9,746	\$934,564	\$927,997	
Totals	\$181,902	\$33,745	\$503	\$101,438	\$51,307	\$1,189	\$62,216	\$6,219,907	\$6,118,469	
Sewer Bonds										
Bond Number	Account Balance as of 2/28/2026	Monthly Deposit from Treasurer	Interest Earned	Principal Portion of Payment	Interest Portion of Payment	Service Fee & Admin Fee	Statement Balance as of 3/31/26	Bond Balance as of 2/28/2026	Remaining Principal Balance Outstanding, as of 3/31/2026	Notes
SHE-S-1-10-A-JE-12	\$64,001	\$18,496	\$176	\$51,785	\$0	\$3,703	\$27,185	\$3,417,802	\$3,366,017	
Totals	\$64,001	\$18,496	\$176	\$51,785	\$0	\$3,703	\$27,185	\$3,417,802	\$3,366,017	
Water Reserve Funds										
Reserve Number	Reserve Balance as of 02/28/2026	Monthly Deposit / Refund to Issuer	Interest Earned	Reserve Balance as of 3/31/26	Maximum Reserve Requirement	Over/(Under) Funded	Notes			
SHE-W-2-03-A-JE-12	\$23,406	\$0	\$65	\$23,471	\$23,316	\$155	Surplus received from WV Bond Commission on Jan 2026			
SHE-W-2-12-X-JE-12	\$125,728	\$0	\$350	\$126,078	\$125,304	\$774	Surplus received from WV Bond Commission on Jan 2026			
SHE-W-2-17-X-JE-12	\$154,114	\$0	\$429	\$154,543	\$153,528	\$1,015	Surplus received from WV Bond Commission on Jan 2026			
SHE-W-2-21-X-JE-12	\$48,293	\$828	\$134	\$49,254	\$99,306	(\$50,052)				
Totals	\$351,571	\$797	\$978	\$353,346	\$401,454	-\$48,108				
Sewer Reserve Funds										
Reserve Number	Reserve Balance as of 02/28/2026	Monthly Deposit / Refund to Issuer	Interest Earned	Reserve Balance as of 3/31/26	Maximum Reserve Requirement	Over/(Under) Funded	Notes			
SHE-S-2-10-A-JE-12	\$207,909	\$0	\$579	\$208,488	\$207,140	\$1,348	Surplus received from WV Bond Commission on Jan 2026			
Totals	\$207,909	\$0	\$579	\$208,488	\$207,140	\$1,348				
Water Depreciation Funds										
Depreciation Number	Depreciation Account Balance as of 1/31/2026	Monthly Deposit	Interest Earned	Depreciation Account Balance as of 1/31/26	Notes					
SHE-W-3-03-M-JE-12	\$0	\$0	\$0	\$0	\$903.74 was refunded back to the Water Department and deposited into operating account ending in 6217 on 4/23/25. PAID OFF					

Executive Summary: Shepherdstown Sewer FY26 Budget vs. Actuals

Based on the data through **March 31, 2026**

Financial Overview

Metric	FY26 Budget (Full Year)	YTD Budget (9 months)	YTD Actuals	Variance
Total Revenues	\$1,928,000	\$1,446,000	\$1,325,575	(\$120,425) under budget
Total Expenses	\$1,928,000	\$1,446,000	\$1,293,998	(\$152,002) under budget
Operating Surplus/(Deficit)	\$0	—	\$31,577	Favorable

Key Findings

Positive Trends

- **Expenses are well-controlled:** Actual expenses are **\$152,002 under budget** (10.5% savings)
- **Largest expense savings:**
 - Chemicals: \$60,594 under budget
 - Salaries & Wages: \$37,830 under budget
 - Sludge Removal: \$20,109 under budget
 - Sewer Administration: \$21,361 under budget

Areas of Concern

- **Revenue shortfall:** Total revenues are **\$120,425 below budget** (8.3% under)
 - Metered Sewer Revenue: \$104,550 under budget

- Sewer Interest Income: \$15,875 under budget
 - **Over-budget line items:**
 - Depreciation Expense: \$9,932 over
 - Sewer Admin Lending Fees: \$10,778 over
 - Contractual Svc-Other (IT): \$4,043 over
 - Transportation Expense: \$3,838 over
-

"True" Financial Position

After accounting for **Bond Expenses & Transfers** (\$391,618 YTD) and adding back depreciation and admin lending fees:

True Surplus/(Deficit)	(\$69,331)
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This represents a deficit position when considering all cash outflows, including bond payments and reserve transfers.






Restricted Income

- YTD Actual: **\$4,474** vs. Budget of \$1,500 = **\$2,974 favorable**
 - Driven by Capacity Fees exceeding budget
-

Recommendation

While operating expenses are well-managed, the revenue shortfall is a concern. Focus should be on:

1. Monitoring metered sewer revenue trends
2. Reviewing rate structure adequacy
3. Continuing expense discipline to offset revenue gap

HYDRANT PROJECT WORK LIST							
LOCATION/HYDRANT NUMBER	VALVE		ISSUE WITH HYDRANT	PROPOSED WORK PLAN	STATUS	REPORT	DATE
	Y/N?	In Service?					
HYDRANTS OUT OF SERVICE/NEED REPAIRS							
388 Starkeys Landing / NO #	Yes	No	Hit by vehicle	Remove hydrant install blowoff			
Bon Aire Cul-de-sac/198	Yes	No	Valve break	Repair in place			
HYDRANTS TO BE REMOVED AND RETIRED							
Corner King & New Streets	No	No	4" main, inadequate supply	Retire hydrant, covered by other hydrants			
Corner Church & New Street	No	No	4" main, inadequate supply	Retire hydrant, covered by other hydrants			
East High Street (Tommy's Pizza)	No	No	4" main, inadequate supply	Retire hydrant, covered by other hydrants			
HYDRANTS IN SERVICE/NEED REPAIRS							
426 Willowdale Dr/ 201	?	Yes	too low	Needs Riser			
Church and German/ 31	Yes	Yes	age and operation	Install New Hydrant			
Steamboat Run/ 190	Yes	Yes	Leaking from top	Needs Repair			
Browns Garage/ 96	Yes	Yes	Leaking from everywhere	Needs Repair			
United Bank/ 94	Yes	Yes	Leaking base and wont drain	Needs Repair			
Green Pineapple/ 23	Yes	Yes	gets hit /in loading zone/leaking	Install bollards/repair			
NEW HYDRANTS							
Tack & Jack's Apartments, Duke St.	?	?	Taken out by drunk driver	Install New Hydrant			
HYDRANTS WITH PROPERTY ISSUES							
NONE							
DEDICATED HYDRANTS							
SU Baseball field end of High Street			Open only w/permission of Water Dept.	Special tag, alert firefighters			
SFD Fire Hall			Open only w/permission of Water Dept.	Special tag, alert firefighters			
Mecklenburg Heights			Open only w/permission of Water Dept.	Special tag, alert firefighters			
NOTES							
Minimum clearance for bollards: 36"			36'				
Total gallons flushed			900,000 Gallons				
All hydrants are numbered and colored (ring)							
May 2026 total hydrants 200							