

**July 28 Special Meeting
Information Package for Town Council Members**

FY26 Coal Severance Fund Budget and FY26 Update – Carry Over from FY25

Please see the attached budget and worksheets Gino provided. The Town Council will be asked to approve the documents and decide where to allocate the carryover funds. The recommendation is to allocate them to the contingency fund. See Appendix A documents for a background memo; the Coal Severance budget and overall FY26 Budget forms to be submitted to the State; and, the final FY 25 budget through June 30, 2025 (Excel document).

Committee Member Appointment

We will officially appoint Carrie Jane Blessing to up to two committees. She has asked to be appointed to the Grants Committee and the Public Works Committee.

Bike Path Markings on Street (Sharrows)

Requesting that the Town Council vote on placement of the sharrows on High Street and Mill from High to Rumsey Park. Marty Amerikaner has provided a map/sketch of his proposal. Essentially, he is suggesting that the town install two sharrows at each intersection. We will have the sketch for review at the meeting. See Appendix B for information on the sharrows.

Office Space Rental

Requesting Town Council input, perhaps a vote, on renting the office space at 102 North Mill Street (next door to Town Hall). The space is one large room (with kitchen and bath). Rental cost is \$1250 per month and approximately \$150 per month for utilities (approximately \$16,800 annual cost.)

The proposal is to use the rental space as a workspace for up to two-three town staff; storage of town papers, plats, maps, and so forth that are currently maintained in an older trailer in the street department yard; and, storage for other materials currently found in closets, the attic, and other locations in the Town Hall building. The space would be considered temporary while we explore other options, but town staff would occupy the building for at least 12 months.

We will have photos of the rental space at the Town Council meeting.

WV Swing Donation

Requesting Town Council input on plans for accepting the donation of the WV Swing. See Appendix C for final background information.

Letter to Public Service Commission

Requesting that the Town Council vote on a draft letter to be sent to the West Virginia Public Service Commission in support of the Charles Town Utility Board in its complaint against West Virginia American Water. Mayor George of Charles Town requested that Shepherdstown send a letter of support. See Appendix D for the draft letter.

Corporation of Shepherdstown

FY25 Budget vs Actuals

Through June 30, 2025

	REVENUES	FY24 Budget Approved	FY25 Budget Approved	FY25 Budget Rev 1	FY25 Budget Thru 6/30/25	FY 25 Actuals Thru 6/30/25	Over/(Under) Budget Thru 6/30/25	Notes and Explanations
299	Carryover		\$ 240,000	\$ 240,000			\$ 0	
301	Taxes Ad Valorem	\$ 231,599	\$ 239,731	\$ 239,731	\$ 239,731	\$ 247,293	\$ 7,562	Property Taxes (Collections are heavy in Aug/Sep and Feb/Mar) This was running at \$25k over budget last month but Mar collections were low (\$72k collected in Feb/Mar of last year vs \$54k collected in Feb/Mar of this year)
301-06	Supplemental Taxes	\$ 23,100	\$ 23,100	\$ 23,100	\$ 23,100	\$ 0	(\$23,100)	These are additional Property Taxes that are collected on reassessed values of properties throughout the year
303	Gas & Oil Severance Tax	\$ 9,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 5,636	(\$14,364)	Annual distribution from WV for Gas and Oil mining taxes imposed on businesses (Distribution occurs in October)
304	Utility Tax	\$ 56,000	\$ 56,000	\$ 56,000	\$ 56,000	\$ 89,111	\$ 33,111	Monthly Utility Taxes assessed on all utilities
305	B&O Tax	\$ 85,000	\$ 83,000	\$ 83,000	\$ 83,000	\$ 134,379	\$ 51,379	Quarterly tax assessed on First Energy Only
306	Liquor Tax	\$ 180,000	\$ 185,000	\$ 185,000	\$ 185,000	\$ 195,170	\$ 10,170	Quarterly tax assessed on the sale of Wine, Liquor, and Private Clubs by WV
307	Animal Control Tax	\$ 400	\$ 400	\$ 400	\$ 400	\$ 192	(\$208)	Fees for dog tags collected by Jefferson County
308	Hotel/Motel Tax	\$ 140,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 237,026	(\$62,974)	Monthly Tax assessed on local hotels, motels, and short term rentals
314	Sales Tax	\$ 540,000	\$ 560,000	\$ 560,000	\$ 560,000	\$ 616,211	\$ 56,211	Quarterly 1% sales tax collected by WV on sales within Shepherdstown limits (Distributions received in Oct, Jan, Apr, and Jul)
320	Fines, Fees, and Court Costs	\$ 53,255	\$ 57,000	\$ 57,000	\$ 57,000	\$ 63,776	\$ 6,776	
321	Parking Violations	\$ 20,795	\$ 30,000	\$ 30,000	\$ 30,000	\$ 17,343	(\$12,657)	
325	Business Licenses	\$ 23,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 12,696	(\$7,304)	
326	Building Permits	\$ 6,500	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,779	\$ 779	
328	Franchise Tax	\$ 7,500	\$ 9,000	\$ 9,000	\$ 9,000	\$ 8,022	(\$978)	Quarterly Tax assessed by Shepherdstown on Comcast Cable
330	Interstate/International Registration Plan	\$ 10,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 0	(\$7,000)	Fees assessed by WV on commercial vehicles using the roads in The State (Usually collected monthly, but they are sporadic)
342	Parking Meters	\$ 113,125	\$ 120,000	\$ 120,000	\$ 120,000	\$ 145,612	\$ 25,612	Includes Parking Meter and Parking Permit Revenue
345	Rent and Concession Revenue	\$ 45,661	\$ 45,000	\$ 45,000	\$ 45,000	\$ 56,632	\$ 11,632	Monthly rent from the Water and Sewer Departments (\$1,800 each)
350	Refuse Collection	\$ 175,297	\$ 175,000	\$ 175,000	\$ 175,000	\$ 198,983	\$ 23,983	Monthly refuse collection revenue
368	Contributions from Other Entities	\$ 2,100	\$ 0	\$ 0	\$ 0	\$ 207,887	\$ 207,887	\$135,767 received from WV for "Path Project", \$30k received from Jeff Co Comm. for "Bike Path", \$42k Green Streets
374	Payroll Reimbursement	\$ 0	\$ 1,095,600	\$ 1,095,600	\$ 1,095,600	\$ 0	(\$1,095,600)	Payroll Reimbursement from Water/Sewer Departments for their payrolls
376	Gaming Income	\$ 124,635	\$ 110,000	\$ 110,000	\$ 110,000	\$ 104,023	(\$5,977)	Monthly Tax assessed by WV on gaming revenue in The State
380	Interest Income - Operating Account	\$ 67,200	\$ 80,000	\$ 80,000	\$ 80,000	\$ 220,248	\$ 140,248	
381	Misc. Reimbursements	\$ 2,625	\$ 2,000	\$ 2,000	\$ 2,000	\$ 555	(\$1,445)	
382	Refunds and Rebates	\$ 12,915	\$ 10,000	\$ 10,000	\$ 10,000	\$ 12,212	\$ 2,212	Quarterly Rebate from WV Purchasing Card
391	Recycling Program	\$ 34,178	\$ 34,000	\$ 34,000	\$ 34,000	\$ 37,990	\$ 3,990	Monthly recycling collection revenue
397	Video Lottery	\$ 309,586	\$ 240,000	\$ 240,000	\$ 240,000	\$ 331,092	\$ 91,092	Weekly Tax assessed by WV on Video Lottery Games
399	Miscellaneous Revenue	\$ 358	\$ 350	\$ 350	\$ 350	\$ 23,249	\$ 22,899	\$15,104 from Market House Accident on 11/11/23, \$5k from WV vs Pfizer Legal Settlement
	Total Revenues	\$ 2,273,829	\$ 3,746,181	\$ 3,746,181	\$ 3,506,181	\$ 2,970,116	(\$536,065)	Change is so much because of reimbursement from water/sewer

	Department Expense Line Items	FY24 Budget Approved	FY25 Budget Approved	FY25 Budget Rev 1	FY25 Budget Thru 6/30/25	FY 25 Actuals Thru 6/30/25	Over/(Under) Budget Thru 6/30/25	Notes and Explanations
409	Mayor's Office - 409	FY24 Budget Approved	FY25 Budget Approved	FY25 Budget Rev 1	FY25 Budget Thru 6/30/25	FY 25 Actuals Thru 6/30/25	Over/(Under) Budget Thru 6/30/25	Notes and Explanations
101	Salary	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 500	(\$1,500)	
104	FICA	\$ 151	\$ 151	\$ 151	\$ 151	\$ 38	(\$113)	
111	Telephone	\$ 970	\$ 970	\$ 970	\$ 970	\$ 40	(\$930)	
226	Liability Insurance	\$ 100	\$ 100	\$ 100	\$ 100	\$ 0	(\$100)	Workers Comp
	Total Mayor's Office	\$ 3,221	\$ 3,221	\$ 3,221	\$ 3,221	\$ 578	(\$2,643)	
410	City Council -410	FY24 Budget Approved	FY25 Budget Approved	FY25 Budget Rev 1	FY25 Budget Thru 6/30/25	FY 25 Actuals Thru 6/30/25	Over/(Under) Budget Thru 6/30/25	Notes and Explanations
101	Salaries	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,375	\$375	
104	FICA	\$ 450	\$ 450	\$ 450	\$ 450	\$ 488	\$38	
226	Liability /Workers Comp Insurance	\$ 250	\$ 250	\$ 550	\$ 550	\$ 0	(\$550)	Workers Comp
	Total Council	\$ 6,700	\$ 6,700	\$ 7,000	\$ 7,000	\$ 6,863	(\$137)	
87								
411	City Recorder	FY24 Budget Approved	FY25 Budget Approved	FY25 Budget Rev 1	FY25 Budget Thru 6/30/25	FY 25 Actuals Thru 6/30/25	Over/(Under) Budget Thru 6/30/25	Notes and Explanations
101	Salaries	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 875	(\$625)	
104	FICA	\$ 115	\$ 115	\$ 115	\$ 115	\$ 67	(\$48)	
226	Liability /Workers Comp Insurance	\$ 64	\$ 64	\$ 64	\$ 64	\$ 0	(\$64)	Workers Comp
	Total Recorder	\$ 1,679	\$ 1,679	\$ 1,679	\$ 1,679	\$ 942	(\$737)	
141								
416	Police Judges - 416	FY24 Budget Approved	FY25 Budget Approved	FY25 Budget Rev 1	FY25 Budget Thru 6/30/25	FY 25 Actuals Thru 6/30/25	Over/(Under) Budget Thru 6/30/25	Notes and Explanations
223	Professional Services	\$ 8,900	\$ 8,900	\$ 8,900	\$ 8,900	\$ 3,053	(\$5,848)	One Municipal Court Judge and one prosecutor
	Total Police Judges	\$ 8,900	\$ 8,900	\$ 8,900	\$ 8,900	\$ 3,053	(\$5,848)	
435	Regional Dev Authority - 435	FY24 Budget Approved	FY25 Budget Approved	FY25 Budget Rev 1	FY25 Budget Thru 6/30/25	FY 25 Actuals Thru 6/30/25	Over/(Under) Budget Thru 6/30/25	Notes and Explanations
222	Dues & Subscriptions	\$ 1,100	\$ 1,439	\$ 1,439	\$ 1,439	\$ 1,439	\$ 0	Annual Bill from Regional Development Authority (Didn't see anything post to this account in FY24 however)
	Total Regional Dev. Authority	\$ 1,100	\$ 1,439	\$ 1,439	\$ 1,439	\$ 1,439	\$ 0	
437	Planning & Zoning - 437	FY24 Budget Approved	FY25 Budget Approved	FY25 Budget Rev 1	FY25 Budget Thru 6/30/25	FY 25 Actuals Thru 6/30/25	Over/(Under) Budget Thru 6/30/25	Notes and Explanations
103	Salaries	\$ 80,000	\$ 80,500	\$ 75,200	\$ 75,200	\$ 67,130	(\$8,070)	
104	FICA	\$ 6,169	\$ 6,169	\$ 6,169	\$ 6,169	\$ 5,112	(\$1,057)	
105	Group Insurance	\$ 12,600	\$ 14,364	\$ 14,364	\$ 14,364	\$ 10,171	(\$4,193)	
106	Retirement	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 5,668	(\$2,332)	
211	Telephone	\$ 2,625	\$ 2,000	\$ 2,000	\$ 2,000	\$ 0	(\$2,000)	
214	Travel	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
218	Postage	\$ 105	\$ 105	\$ 105	\$ 105	\$ 10	(\$95)	
220	Advertising/Legal Publications	\$ 370	\$ 1,000	\$ 1,000	\$ 1,000	\$ 239	(\$761)	
221	Training & Education	\$ 300	\$ 300	\$ 300	\$ 300	\$ 0	(\$300)	
222	Dues & Subscriptions	\$ 105	\$ 105	\$ 105	\$ 105	\$ 179	\$74	
209	Professional Services	\$ 6,300	\$ 21,300	\$ 21,300	\$ 21,300	\$ 14,117	(\$7,183)	legal costs, added potential engineer to assist with Planning project
226	Insurance & Bonds	\$ 2,100	\$ 2,000	\$ 2,000	\$ 2,000	\$ 1,356	(\$644)	Workers Comp

	Department Expense Line Items	FY24 Budget Approved	FY25 Budget Approved	FY25 Budget Rev 1	FY25 Budget Thru 6/30/25	FY 25 Actuals Thru 6/30/25	Over/(Under) Budget Thru 6/30/25	Notes and Explanations
230	Contracted Services	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$0	
341	Departmental Supplies	\$ 0	\$ 0	\$ 0	\$ 0	\$ 939	\$939	
353	Computer Software / Tech	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$0	
	Total Planning and Zoning	\$ 118,674	\$ 135,843	\$ 130,543	\$ 130,543	\$ 104,922	(\$25,621)	
438	Elections - 438	FY24 Budget Approved	FY25 Budget Approved	FY25 Budget Rev 1	FY25 Budget Thru 6/30/25	FY 25 Actuals Thru 6/30/25	Over/(Under) Budget Thru 6/30/25	Notes and Explanations
103	Salaries	\$ 500	\$ 0	\$ 0	\$ 0	\$ 0	\$0	
222	Departmental Supplies	\$ 4,000	\$ 0	\$ 0	\$ 0	\$ 0	\$0	
223	Total Elections	\$ 4,500	\$ 0	\$ 0	\$ 0	\$ 0	\$0	No election in FY25
440	City Hall - 440	FY24 Budget Approved	FY25 Budget Approved	FY25 Budget Rev 1	FY25 Budget Thru 6/30/25	FY 25 Actuals Thru 6/30/25	Over/(Under) Budget Thru 6/30/25	Notes and Explanations
103	Salaries	\$ 124,440	\$ 161,173	\$ 161,173	\$ 161,173	\$ 138,012	(\$23,161)	
104	FICA	\$ 10,695	\$ 12,330	\$ 12,330	\$ 12,330	\$ 10,445	(\$1,885)	
105	Group Insurance	\$ 17,606	\$ 19,500	\$ 21,500	\$ 21,500	\$ 21,741	\$241	
106	Retirement	\$ 7,350	\$ 7,497	\$ 7,797	\$ 7,797	\$ 8,987	\$1,190	
108	Overtime/Extra Help		\$ 4,000	\$ 4,000	\$ 4,000	\$ 0	(\$4,000)	Overtime is not being broken out separately but is being included in Salary line (This had not been previously separated from Salaries before FY25)
211	Telephone	\$ 7,350	\$ 5,000	\$ 9,000	\$ 9,000	\$ 0	(\$9,000)	
213	Utilities	\$ 8,500	\$ 8,600	\$ 10,000	\$ 10,000	\$ 17,945	\$7,945	
214	Travel	\$ 0	\$ 2,000	\$ 2,000	\$ 2,000	\$ 0	(\$2,000)	
215	R&M Building & Grounds	\$ 2,100	\$ 2,100	\$ 3,800	\$ 3,800	\$ 3,972	\$172	
216	R&M Equipment	\$ 2,100	\$ 2,100	\$ 2,100	\$ 2,100	\$ 973	(\$1,127)	
218	Postage	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 3,000	\$500	
219	Building & Equipment Rental	\$ 800	\$ 250	\$ 850	\$ 850	\$ 704	(\$146)	Mail Machine
221	Training and Education	\$ 2,000	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1235	(\$265)	
220	Advertising/Legal Publications	\$ 500	\$ 500	\$ 1,200	\$ 1,200	\$ 2,210	\$1,010	
222	Dues & Subscriptions	\$ 5,000	\$ 1,000	\$ 1,450	\$ 1,450	\$ 1,766	\$316	dues for technical/IT applications have been budgeted here but should be moved to computer software line
223	Professional Services	\$ 22,507	\$ 25,000	\$ 50,000	\$ 50,000	\$ 65,694	\$15,694	Some of the expenses paid from this line should be in line 353
224	Audit Costs	\$ 8,000	\$ 8,000	\$ 12,000	\$ 12,000	\$ 11,664	(\$336)	Yearly Audit Costs
226	Insurance & Bonds	\$ 18,300	\$ 20,000	\$ 42,000	\$ 42,000	\$ 43,355	\$1,355	Workers Comp and liability insurance
230	Contracted Services	\$ 35,436	\$ 30,000	\$ 57,850	\$ 57,850	\$ 60,228	\$2,378	Gusto Payroll Fees and Dana Fogle CPA fees
341	Departmental Supplies	\$ 19,100	\$ 15,000	\$ 20,000	\$ 20,000	\$ 24,604	\$4,604	Office Supplies, Cleaning Supplies, Town Uniform Laundry Services, Etc
353	Computer Software/IT		\$ 15,000	\$ 20,000	\$ 20,000	\$ 23,922	\$3,922	IT subscriptions like adobe, zoom, quickbooks, etc; moving into correct line
	Total City Hall	\$ 294,284	\$ 343,050	\$ 443,050	\$ 443,050	\$ 440,456	(\$2,594)	Even though appears to be an increase reflects lines that are underbudgeted in the current year
444	Contributions/Transfers-444	FY24 Budget Approved	FY25 Budget Approved	FY25 Budget Rev 1	FY25 Budget Thru 6/30/25	FY 25 Actuals Thru 6/30/25	Over/(Under) Budget Thru 6/30/25	Notes and Explanations
566	Contributions/Transfers to Other Funds		\$ 313,739	\$ 13,739	\$ 13,739	\$ 2,000	(\$11,739)	Transfer to Capital Reserve Fund
568	Contributions - Community Grants		\$ 15,000	\$ 15,000	\$ 15,000	\$ 54,749	\$39,749	Mural, CATF Donation, and Shepherdstown Heritage Education Project, Hometown Heroes Banners
568-1	Fire Dept		\$ 4,700	\$ 4,700	\$ 4,700	\$ 7,098	\$2,398	
	Total Contributions/Transfers		\$ 333,439	\$ 33,439	\$ 33,439	\$ 63,848	\$30,409	
699	Contingencies-699	FY24 Budget Approved	FY25 Budget Approved	FY25 Budget Rev 1	FY25 Budget Thru 6/30/25	FY 25 Actuals Thru 6/30/25	Over/(Under) Budget Thru 6/30/25	Notes and Explanations
566	Merit	\$ 0	\$ 19,763	\$ 0	\$ 0	\$ 0	\$0	Placeholder for 2% salary increase, accounts for w/s reimbursement

	Department Expense Line Items	FY24 Budget Approved	FY25 Budget Approved	FY25 Budget Rev 1	FY25 Budget Thru 6/30/25	FY 25 Actuals Thru 6/30/25	Over/(Under) Budget Thru 6/30/25	Notes and Explanations
	COLA		\$ 30,237	\$ 0	\$ 0	\$ 0	\$ 0	3.2% to match inflation, accounts for w/s reimbursement
566	Unexpected Contingencies	\$ 0	\$ 25,000	\$ 0	\$ 0	\$ 0	\$ 0	
	Total Contingencies	\$ 0	\$ 75,000	\$ 0	\$ 0	\$ 0	\$ 0	
700	Police Department - 700	FY24 Budget Approved	FY25 Budget Approved	FY25 Budget Rev 1	FY25 Budget Thru 6/30/25	FY 25 Actuals Thru 6/30/25	Over/(Under) Budget Thru 6/30/25	Notes and Explanations
103	Salaries	\$ 450,000	\$ 445,000	\$ 445,000	\$ 445,000	\$ 532,298	\$87,298	Inlcudes Parking Enforcement and Admin Support
104	FICA	\$ 35,000	\$ 40,545	\$ 40,545	\$ 40,545	\$ 39,918	(\$627)	
105	Group Insurance	\$ 79,840	\$ 92,000	\$ 92,000	\$ 92,000	\$ 88,151	(\$3,849)	
106	Retirement	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 19,559	(\$10,441)	
108	Overtime/Extra Help		\$ 85,000	\$ 85,000	\$ 85,000	\$ 0	(\$85,000)	Overtime is not being broken out separately but is being included in Salary line (This had not been previously separated from Salaries before FY25)
211	Telephone	\$ 12,600	\$ 10,000	\$ 10,000	\$ 10,000	\$ 7,251	(\$2,749)	
213	Utilities	\$ 6,563	\$ 5,000	\$ 5,000	\$ 5,000	\$ 4,767	(\$233)	
215	R&M Building & Grounds	\$ 5,950	\$ 15,000	\$ 15,000	\$ 15,000	\$ 0	(\$15,000)	Inlcudes repair of front counter
216	R&M Equipment	\$ 6,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 30,990	\$26,990	Purchase of tasers (should this be moved to departmental supplies)
217	R&M Auto	\$ 14,000	\$ 14,000	\$ 14,000	\$ 14,000	\$ 8,042	(\$5,958)	
218	Postage	\$ 2,100	\$ 2,100	\$ 2,100	\$ 2,100	\$ 1787	(\$313)	
219	Building & Equipment Rental		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
220	Advertising/Legal Publications	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 0	(\$1,000)	
221	Training & Education	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 3,441	(\$559)	
222	Dues & Subscriptions	\$ 420	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
223	Professional Services	\$ 17,670	\$ 17,000	\$ 17,000	\$ 17,000	\$ 8,158	(\$8,842)	Law Firm Fees
226	Insurance & Bonds	\$ 104,500	\$ 65,000	\$ 65,000	\$ 65,000	\$ 79,723	\$14,723	Workers Comp and Liability Insurance
229	Court Costs and Damages	\$ 5,250	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,250	\$250	
230	Contracted Services	\$ 3,450	\$ 3,450	\$ 3,450	\$ 3,450	\$ 18,236	\$14,786	Magistrate and Tek Advisors hitting here (Tek should be moved to 353)
235	Police Remittance Fees	\$ 1,113	\$ 6,000	\$ 6,000	\$ 6,000	\$ 9,040	\$3,040	
307	Bank Charges	\$ 500	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
341	Departmental Supplies	\$ 35,210	\$ 35,210	\$ 35,210	\$ 35,210	\$ 10,843	(\$24,367)	Purchase for replacment counter, Cabinets
343	Police Gas/Fuel	\$ 15,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,208	\$208	
345	Uniforms	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 3,716	(\$1,284)	Mostly for new officers
353	Computer Software/IT	\$ 15,530	\$ 15,000	\$ 15,000	\$ 15,000	\$ 8,788	(\$6,212)	Software costs, Tek Advisors Etc
	Total Police Dept	\$ 850,696	\$ 919,305	\$ 919,305	\$ 919,305	\$ 900,164	(\$19,141)	
750	Streets - 750	FY24 Budget Approved	FY25 Budget Approved	FY25 Budget Rev 1	FY25 Budget Thru 6/30/25	FY 25 Actuals Thru 6/30/25	Over/(Under) Budget Thru 6/30/25	Notes and Explanations
103	Salaries	\$ 64,260	\$ 66,000	\$ 130,000	\$ 130,000	\$ 125,968	(\$4,032)	
104	FICA	\$ 8,160	\$ 5,100	\$ 10,000	\$ 10,000	\$ 9,540	(\$460)	
105	Group Insurance	\$ 16,000	\$ 23,000	\$ 23,000	\$ 23,000	\$ 22,377	(\$623)	
106	Retirement	\$ 4,000	\$ 4,000	\$ 7,000	\$ 7,000	\$ 6,070	(\$930)	
211	Telephone	\$ 787	\$ 500	\$ 700	\$ 700	\$ 704	\$4	
213	Utilities	\$ 25,200	\$ 25,000	\$ 25,000	\$ 25,000	\$ 28,354	\$3,354	
215	R&M Buildings & Grounds	\$ 39,100	\$ 2,000	\$ 40,000	\$ 40,000	\$ 37,570	(\$2,430)	\$20k in O'Hurley Expenses
216	R&M Equipment	\$ 216	\$ 1,500	\$ 9,000	\$ 9,000	\$ 7,212	(\$1,788)	
217	R&M Auto	\$ 7,000	\$ 5,000	\$ 9,000	\$ 9,000	\$ 7,533	(\$1,467)	
220	Advertising/Legal Publications/Postage	\$ 500	\$ 250	\$ 250	\$ 250	\$ 0	(\$250)	
221	Training & Education	\$ 255	\$ 255	\$ 255	\$ 255	\$ 0	(\$255)	
226	Insurance & Bonds	\$ 17,382	\$ 17,000	\$ 20,000	\$ 20,000	\$ 20,553	\$553	Workers Comp and Liability Insurance

	Department Expense Line Items	FY24 Budget Approved	FY25 Budget Approved	FY25 Budget Rev 1	FY25 Budget Thru 6/30/25	FY 25 Actuals Thru 6/30/25	Over/(Under) Budget Thru 6/30/25	Notes and Explanations
230	Contracted Services	\$ 0	\$ 40,000	\$ 70,000	\$ 70,000	\$ 70,837	\$837	Includes Tree Maintenance (\$27,470 invoice to Pave Maxx hit here in Jan)
341	Departmental Supplies	\$ 10,450	\$ 15,000	\$ 30,400	\$ 30,400	\$ 24,308	(\$6,092)	
343	Auto Supplies	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	\$ 5,765	(\$1,735)	
345	Uniforms	\$ 7,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 3,702	(\$1,298)	
	Total Streets	\$ 207,810	\$ 217,105	\$ 387,105	\$ 387,105	\$ 370,494	(\$16,611)	
800	Sanitation-800	FY24 Budget Approved	FY25 Budget Approved	FY25 Budget Rev 1	FY25 Budget Thru 6/30/25	FY 25 Actuals Thru 6/30/25	Over/(Under) Budget Thru 6/30/25	Notes and Explanations
103	Salaries	\$ 65,280	\$ 96,600	\$ 126,600	\$ 126,600	\$ 163,366	\$36,766	
104	FICA	\$ 5,151	\$ 5,800	\$ 5,800	\$ 5,800	\$ 12,418	\$6,618	
105	Group Insurance	\$ 41,820	\$ 10,000	\$ 10,000	\$ 10,000	\$ 8,137	(\$1,863)	
106	Retirement	\$ 4,080	\$ 5,000	\$ 5,000	\$ 5,000	\$ 11,192	\$6,192	
216	R&M Equipment	\$ 8,505	\$ 15,000	\$ 15,000	\$ 15,000	\$ 0	(\$15,000)	
217	R&M Auto	\$ 7,500	\$ 10,000	\$ 10,000	\$ 10,000	\$ 7,418	(\$2,582)	
218	Postage	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 0	(\$5,000)	
220	Advertising	\$ 100	\$ 100	\$ 100	\$ 100	\$ 0	(\$100)	
221	Training & Education	\$ 400	\$ 400	\$ 400	\$ 400	\$ 0	(\$400)	
226	Insurance & Bonds	\$ 10,980	\$ 35,000	\$ 35,000	\$ 35,000	\$ 1,080	(\$33,920)	Workers Comp
230	Contracted Services	\$ 25,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 25,887	\$5,887	Reimbursement to Bavarian Inn for Trash Service Per Annexation Agreement
341	Departmental Supplies	\$ 3,850	\$ 10,000	\$ 10,000	\$ 10,000	\$ 17,282	\$7,282	
343	Auto Supplies	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 3,528	(\$8,472)	
345	Uniforms	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 4,139	\$1,139	
349	001-Landfill	\$ 50,200	\$ 28,400	\$ 28,400	\$ 28,400	\$ 31,913	\$3,513	Landfill Fees
349	002-Recycling	\$ 11,550	\$ 15,000	\$ 15,000	\$ 15,000	\$ 17,028	\$2,028	Recycling Fees
353	Software/IT	\$ 11,367	\$ 12,000	\$ 12,000	\$ 12,000	\$ 624	(\$11,377)	Intuit, Tek Advisors Etc
	Total Sanitation	\$ 265,783	\$ 283,300	\$ 313,300	\$ 313,300	\$ 304,011	(\$9,289)	
806	Water & Sewer-806	FY24 Budget Approved	FY25 Budget Approved	FY25 Budget Rev 1	FY25 Budget Thru 6/30/25	FY 25 Actuals Thru 6/30/25	Over/(Under) Budget Thru 6/30/25	Notes and Explanations
103	Salaries	\$ 0	\$ 798,600	\$ 798,600	\$ 798,600	\$ 0	(\$798,600)	Salaries are being recorded in Due To/From Account Instead of here
104	FICA	\$ 0	\$ 62,000	\$ 62,000	\$ 62,000	\$ 0	(\$62,000)	FICA is being recorded in Due To/From Account Instead of here
105	Group Insurance	\$ 0	\$ 170,000	\$ 170,000	\$ 170,000	\$ 2,067	(\$167,933)	
106	Retirement	\$ 0	\$ 65,000	\$ 65,000	\$ 65,000	\$ 0	(\$65,000)	Retirement is being recorded in Due To/From Account Instead of here
	Total Water & Sewer		\$ 1,095,600	\$ 1,095,600	\$ 1,095,600	\$ 2,067	(\$1,093,533)	Water and Sewer will reimburse for these expenses
900	Parks and Rec - 900	FY24 Budget Approved	FY25 Budget Approved	FY25 Budget Rev 1	FY25 Budget Thru 6/30/25	FY 25 Actuals Thru 6/30/25	Over/(Under) Budget Thru 6/30/25	Notes and Explanations
103	Salaries	\$ 10,700	\$ 7,000	\$ 7,000	\$ 7,000	\$ 0	(\$7,000)	
104	FICA	\$ 1,050	\$ 536	\$ 536	\$ 536	\$ 0	(\$536)	
105	Group Insurance	\$ 2,315	\$ 1,677	\$ 1,677	\$ 1,677	\$ 3,390	\$1,713	
106	Retirement	\$ 210	\$ 200	\$ 200	\$ 200	\$ 0	(\$200)	
213	Utilities	\$ 400	\$ 250	\$ 250	\$ 250	\$ 147	(\$103)	
215	R&M Buildings & Grounds	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 3,905	(\$1,095)	
216	R&M Equipment	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$0	
226	Insurance & Bonds	\$ 1,050	\$ 1,137	\$ 1,137	\$ 1,137	\$ 2,988	\$1,851	Workers Comp and Liability Insurance
341	Departmental Supplies	\$ 5,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 900	(\$1,100)	
343	Auto Supplies	\$ 5,125	\$ 2,000	\$ 2,000	\$ 2,000	\$ 1,243	(\$757)	

	Department Expense Line Items	FY24 Budget Approved	FY25 Budget Approved	FY25 Budget Rev 1	FY25 Budget Thru 6/30/25	FY 25 Actuals Thru 6/30/25	Over/(Under) Budget Thru 6/30/25	Notes and Explanations
459	Capital Outlay-Equipment	\$ 10,000	\$ 10,200	\$ 60,200	\$ 60,200	\$ 63,337	\$3,137	Purchase of Playground Equipment that wasn't budgeted
	Total Parks and Rec	\$ 40,850	\$ 30,000	\$ 80,000	\$ 80,000	\$ 75,910	(\$4,090)	
901	Visitor's Bureau - 901	FY24 Budget Approved	FY25 Budget Approved	FY25 Budget Rev 1	FY25 Budget Thru 6/30/25	FY 25 Actuals Thru 6/30/25	Over/(Under) Budget Thru 6/30/25	Notes and Explanations
567	Contributions	\$ 73,500	\$ 150,000	\$ 150,000	\$ 150,000	\$ 113,073	(\$36,927)	50% of Hotel/Motel Tax Collections
460	Construction in progress	\$ 0	\$ 120,000	\$ 150,000	\$ 150,000	\$ 176,175	\$26,175	Market House Renovation (\$22,735 in Market House invoices hit here in Jan)
	Total Visitor's Bureau	\$ 73,500	\$ 270,000	\$ 300,000	\$ 300,000	\$ 289,248	(\$10,752)	
916	Library 916	FY24 Budget Approved	FY25 Budget Approved	FY25 Budget Rev 1	FY25 Budget Thru 6/30/25	FY 25 Actuals Thru 6/30/25	Over/(Under) Budget Thru 6/30/25	Notes and Explanations
567	Contributions	\$ 21,600	\$ 21,600	\$ 21,600	\$ 21,600	\$ 21,600	\$0	Monthly Contribution from Shepherdstown to the library of \$1,800
	Total Library	\$ 21,600	\$ 21,600	\$ 21,600	\$ 21,600	\$ 21,600	\$0	
381	Total Expenses	\$ 1,877,697	\$ 3,746,181	\$ 3,746,181	\$ 3,746,181	\$ 2,585,594	(\$1,160,587)	
382								
383	Surplus or (Deficit)						384,522	Transfer to Capital Outlay
	True Surplus or (Deficit)						384,522	True Defecit after removing grant income and payroll reimbursement lines from above

Fiscal Year 25 to 26 Carry over

Reason:

It is required by the State of West Virginia to provide the State Auditors with an accurate look at the financial surplus that the Corporation of Shepherdstown will carry over from one fiscal year to the next fiscal year.

In this case we are reporting the carryover from FY25 to FY26 as we go into FY26 so that we have an accurate idea of how much money is available from the previous year. This will include the Coal Severance Fund and the General Fund.

In Spring 2025 we created a FY26 budget that included estimates of how much funding would be remaining at the end of FY25 to carry over into FY26. That number needs to be revised to reflect the actual funding remaining at the conclusion of FY25. Within the final FY25 numbers, we are being asked to estimate the value of the remaining outstanding tax revenues and other revenues, this includes Business and Occupancy, Liquor, Hotel/Motel, gaming and video lottery, and Sales taxes. This will be corrected with the final values in the Q1 budget revisions.

Facts:

For FY26 we estimated that the Coal Severance Fund would carry over \$26,807, however we will carry over \$6,291. This carryover reflects the spending on Police vests.

For FY26 we estimated that the General Fund would carry over \$174,950. The increase in budget revenue/carryover for FY26 will be \$209,572 for a total of \$384,522. This includes a larger carryover amount from FY24 to FY25 than previously reported and the difference between revenues and expenditures during FY25. This is line 299 in the Corporation of Shepherdstown FY26 Levy.

\$241,303 Budget Surplus from FY24

\$143,219 Budget Surplus from FY25

\$384,522 Carryover to FY26

Ora Ash, Deputy State Auditor
 West Virginia State Auditor's Office
 200 West Main Street
 Clarksburg, WV 26301
 Phone: 627-2415 ext. 5101 or ext. 5119
 Fax: 304-340-5090
 Email: lgs@wvsao.gov

REQUEST FOR REVISION TO APPROVED BUDGET

Subject to approval of the state auditor, the governing body requests that the budget be revised prior to the expenditure or obligation of funds for which no appropriation or insufficient appropriation currently exists. (§ 11-8-26a)

CONTROL NUMBER
 Fiscal Year Ending: **2026**
 Fund: **2**
 Revision Number: **1**
 Pages: **1 of 1**

Corporation of Shepherdstown
 GOVERNMENT ENTITY

Person To Contact Regarding Request:

Name: **Gino Sisco**
 Phone: **(304) 876-2312**
 Fax:
 Email: **gsisco@shepherdstown.us**

PO Box 240
 STREET OR PO BOX
 Shepherdstown 25443
 CITY ZIP CODE

Municipality
 Government Type

REVENUES: (net each acct.)

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	PREVIOUSLY APPROVED AMOUNT	(INCREASE)	(DECREASE)	REVISED AMOUNT
298	Assigned Fund Balance	26,807		20,516	6,291
	#N/A				
	#N/A				
	#N/A				
	#N/A				
	#N/A				

NET INCREASE/(DECREASE) Revenues (ALL PAGES) -20,516

Explanation for Account # 378, Municipal Specific:
Explanation for Account # 369, Contributions from Other Funds:

EXPENDITURES: (net each account category)

(WV CODE 7-1-9)

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	PREVIOUSLY APPROVED AMOUNT	(INCREASE)	(DECREASE)	REVISED AMOUNT
700	Police Department	34,817		20,516	14,301
	#N/A				
	#N/A				
	#N/A				
	#N/A				
	#N/A				
	#N/A				
	#N/A				
	#N/A				
	#N/A				

NET INCREASE/(DECREASE) Expenditures -20,516

APPROVED BY THE STATE AUDITOR
 BY: _____ Date _____
 Deputy State Auditor, Local Government Services Division

AUTHORIZED SIGNATURE
 OF ENTITY

APPROVAL
 DATE

Ora Ash, Deputy State Auditor
 West Virginia State Auditor's Office
 200 West Main Street
 Clarksburg, WV 26301
 Phone: 627-2415 ext. 5101 or ext. 5119
 Fax: 304-340-5090
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REQUEST FOR REVISION TO APPROVED BUDGET

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CONTROL NUMBER
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Corporation of Shepherdstown
 GOVERNMENT ENTITY

Person To Contact Regarding Request:

Name: **Gino Sisco**
 Phone: **(304) 876-2312**
 Fax:
 Email: **gsisco@shepherdstown.us**

PO Box 240
 STREET OR PO BOX
 Shepherdstown 25443
 CITY ZIP CODE

Municipality
 Government Type

REVENUES: (net each acct.)

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	PREVIOUSLY APPROVED AMOUNT	(INCREASE)	(DECREASE)	REVISED AMOUNT
299	Unassigned Fund Balance	174,950	209,572		384,522
	#N/A				
	#N/A				
	#N/A				
	#N/A				
	#N/A				

NET INCREASE/(DECREASE) Revenues (ALL PAGES) 209,572

Explanation for Account # 378, Municipal Specific:
Explanation for Account # 369, Contributions from Other Funds:

EXPENDITURES: (net each account category)

(WV CODE 7-1-9)

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	PREVIOUSLY APPROVED AMOUNT	(INCREASE)	(DECREASE)	REVISED AMOUNT
699	Contingencies*	6,375	209,572		215,947
	#N/A				
	#N/A				
	#N/A				
	#N/A				
	#N/A				
	#N/A				
	#N/A				
	#N/A				
	#N/A				

NET INCREASE/(DECREASE) Expenditures 209,572

APPROVED BY THE STATE AUDITOR
 BY: _____ Date _____
 Deputy State Auditor, Local Government Services Division

AUTHORIZED SIGNATURE
 OF ENTITY

APPROVAL
 DATE



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Suite 370, Greensboro, NC 27410
phone: (800) 331-8118
www.ennisflint.com

DESCRIPTION:

9'4" FHWA Shared Lane Symbol

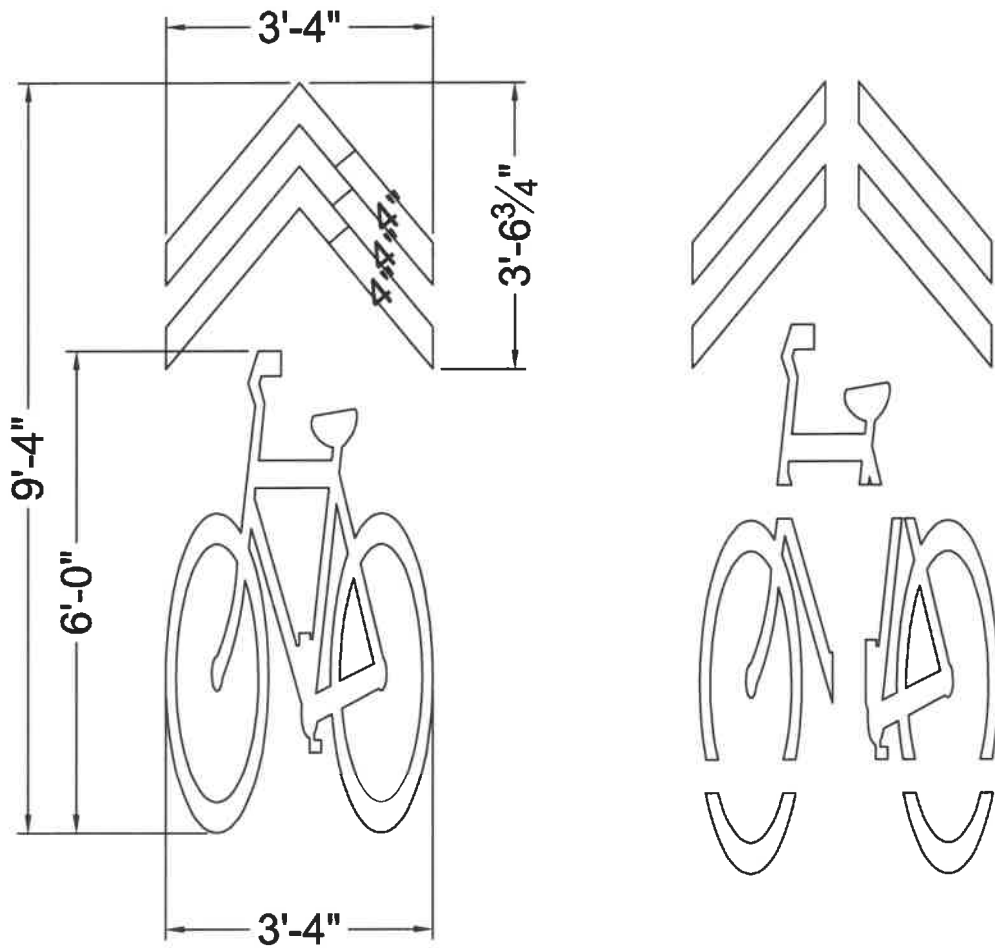
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PM600833L

DESIGNER: **AP**

DATE: **10/23/18**

PACK ASSEMBLY INSERT





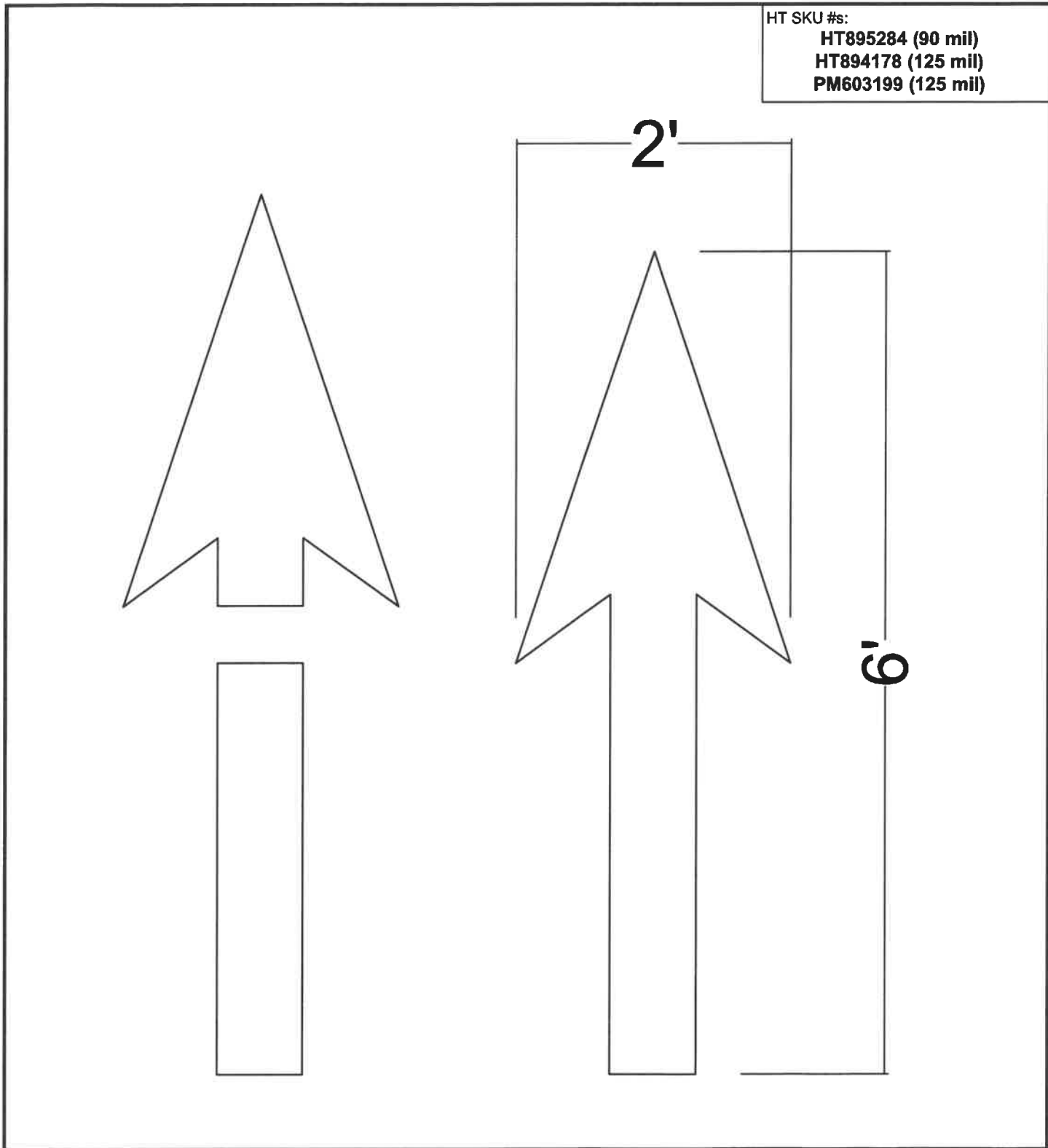
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DESCRIPTION: 6' X 2' STRAIGHT ARROW	
PM Design #: PM602005	DESIGNER: GBR DATE: 7/1/19

PACK ASSEMBLY INSERT

HT SKU #s: HT895284 (90 mil) HT894178 (125 mil) PM603199 (125 mil)
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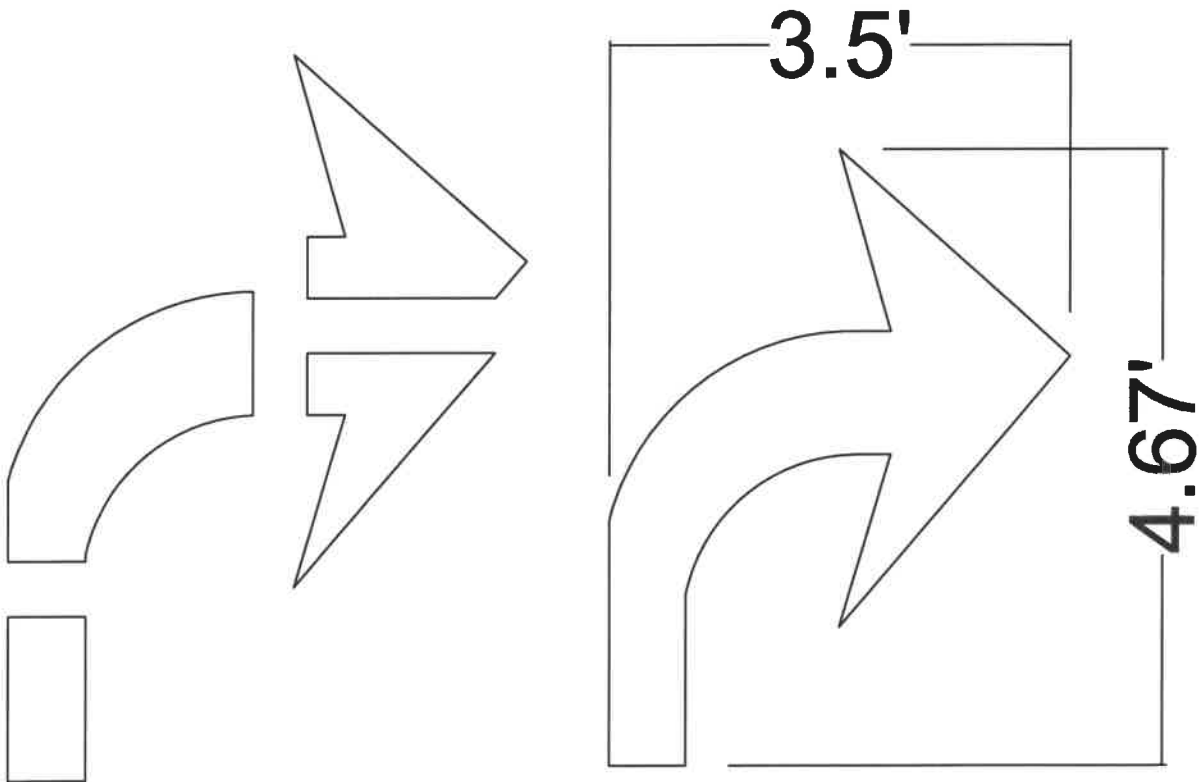
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Thomasville, NC 27360
phone: (336) 475-6600
fax: (336) 475-7900
www.ennisflint.com

DESCRIPTION:	
4'8"x3'6" BIKE LN ARW RIGHT TURN	
DESIGN #:	DESIGNER: JBS
PM6902756R	DATE: 1/9/15

PACK ASSEMBLY INSERT





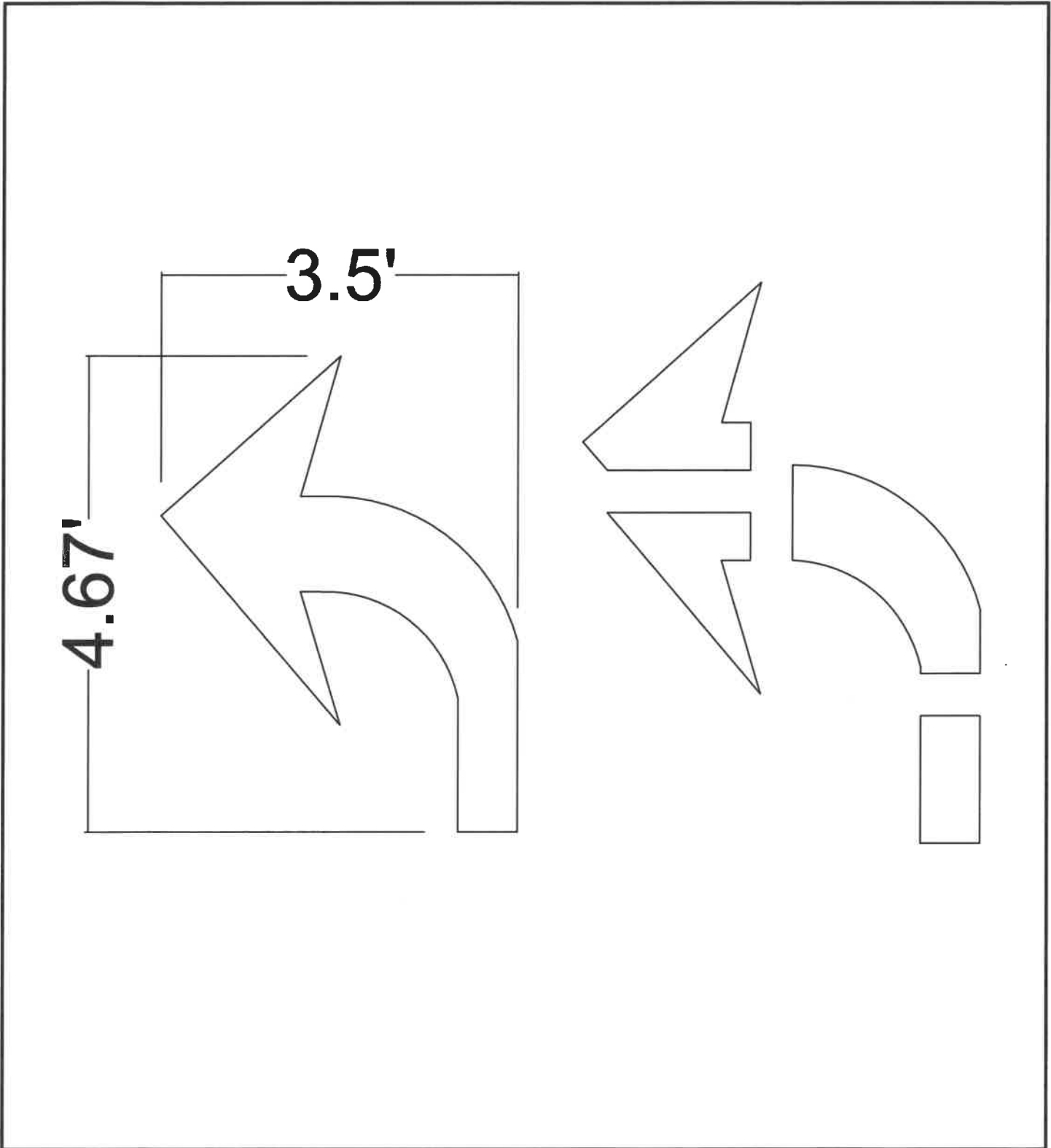
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phone: (336) 475-6600
fax: (336) 475-7900
www.ennisflint.com

DESCRIPTION:	
BIKE LN ARW LEFT TURN	
DESIGN #:	DESIGNER: JBS
PM602756L	DATE: 8/29/19

PACK ASSEMBLY INSERT



July 11, 2025 via EMAIL.

Mayor Gatz,

I understand through Commissioner Cara Keys that you may require some background information regarding the Rotary Club of Shepherdstown's proposal to procure/install a **WV Swing at the Rumsey Memorial Park**. Towards that end, I am providing the following information:

- A presentation and submission of the original **proposal** was submitted on 29 October 2024 for the Town Council's review. The proposal was included with the meeting Agenda packet and with this correspondence. At that time, a **letter of endorsement** from the **Corporation of Shepherdstown** for the project was requested to be included with the **State of West Virginia Department of Tourism** application process.
- During the 03 December Shepherdstown Parks and Recreation Committee meeting, a motion was made by Adam Thomas and seconded by Marty Amerikaner to move forward with the draft letter for Mayor Gatz's review, signature, and transmittal. There were no objections and the motion passed.
- On 13 May 2025, Town administrator Gino Sisco met with Cara Keys, Rick Caruso, and Walter Eifert at the Rumsey Park to identify a safer location within the circle area to include the Rumsey Memorial monument in the background. A **mock-up illustration** of that perspective is included with this correspondence.
- On 03 June 2025 Town Administrator Gino Sisco forwarded 3 questions to me regarding the Swing procurement and installation. Those questions and responses follow:
 1. **Who owns the WV Swing?** The Rotary-Club-of-Shepherdstown will be purchasing the swing and then gift it to the town who will own it.
 2. **If the Town decides to remove the WV Swing what is the process for that.** Should the town decide to remove the swing, they would need to hire a contractor to remove it at the town's expense.
 3. **If the Town decides to move it to another location what is the process for that?** Should the town decide to relocate the swing, again, they would need to relocate it at their own expense.



Enrico 'Rick' Caruso

Club Secretary

Rotary Club of Shepherdstown, WV

Shepherdstownrotary.org

DRAFT LETTER TO WV PUBLIC SERVICE COMMISSION

Dear Chairperson:

We, the elected leadership of Shepherdstown, West Virginia, fully support the Charles Town Utility Board (CTUB) in its recent claim against the West Virginia American Water (WVAW) (Case No. 25-0263-W-C).

The facts of the issue at hand are that WVAW currently plans to provide water/sewer services to a newly proposed housing development located in CTUB's Jefferson County service area. If the WVAW moves forward with its plans, the project will result in duplicative underground water and sewer infrastructure in the area, inefficient use of resources, and higher utility rates for customers served by CTUB and WVAW in Jefferson County. Every one of these unfortunate results will be counter to PSC's core standards of ensuring adequate, economical, and reliable utility services throughout our State.

For these reasons, we urge the PSC to grant the CTUB the relief it is requesting by directing WVAW to cease and desist any attempt to encroach into CTUB's service area now and into the future.

Sincerely,

James Gatz
Mayor, Shepherdstown
On Behalf of the Shepherdstown Town Council

CC:
Charles Town Council