

Minutes for Meeting of the Water and Sanitary Boards

August 28, 2025 6 pm

Town Hall 104 N. King Street

1. Call to Order

2. Members Present

Water Board: James Gatz, Marcy Bartlett, John Bresland, Dan Shelton, Sue Kemnitzer

Sanitary Board: James Gatz, Harvey Heyser

3. Visitors: Greg Welter, James Auxer, representatives of Compass Development Group

4. Minutes

Vote: Approved the Minutes of July 24 Meeting of the Sanitary Board

Vote: Approved the Minutes of July 24 Meeting of the Water Board

5. Flow and Quality Reports from Staff

– All measures were within acceptable limits. Most notably, the lead and copper sampling results are all within the acceptable range.

- Water Board asked staff to prepare a plan for covering the water basin and present it at the September meeting.

6. Financial Reports

a. The Town Administrator introduced the new Financial Administrator, Maged Kirolos, to the Boards who welcomed his expertise.

b. Budget v Actuals with discussion of end of year numbers

c. Balances in Reserve Accounts

7. Unfinished Business

a. **Vote:** Water Board voted to approve the proposal to modify the drinking water chlorination system from chlorine gas to hypochlorite at a cost of \$13,000 and specified that the funds be taken from the Cash Working Capital Reserve Fund. The Board also acknowledged that the annual cost for chemicals would increase by about \$25,000.

b. Hydrant Report and Collaboration with Fire Department – Woody Coe and Sue Kemnitzer will meet with the Board of the Fire Department on September 9.

c. Replacement of Sewer Pump Station in Fernbank- completion is on schedule.

d. **Vote** – Town Run Watershed Baseline Study – The proposal dated August 15, 2025 from Decota Consulting Engineers was approved by the Water and the Sanitary Boards. The total cost is \$42,944 which will be split 50-50 by the Water and Sanitary Boards.

e. Colonial Hills- Staff briefed the Boards on the change of ownership of parts of the Colonial Hills property from Forestar Reality group to Compass Development group. Before the sale, Forestar had begun the process of obtaining Water Sewer service for these properties. The Water and Sewer Boards had approved Colonial Hills Phase 3 Step 1 and Step 2 applications, the Colonial Hills Phase 3A Step 1 application, and the Colonial Hills Phase 3B Step 1 application. Given the short time elapsed since these approvals, the staff suggested that the new owners submit applications for Step 1 and Step 2 simultaneously. The Boards agreed. The new applications will be considered at the September Board meeting.

8. New Business

a. Cleaning and Inspection of Water Towers – This routine maintenance project will be completed next week. No problems were detected during the inspection.

b. Problems persist related to the Return Sludge Pumps. The Sanitary Board asked our consulting engineer to consider whether a redesign is necessary.

c. Suggestions for the Town newsletter – Suggestions included reporting on the lead and copper sampling results, explaining the Town Run Watershed Baseline Study, and the extent of the effort to find and repair leaks within the water delivery system.

9. Next Meetings September 25 and October 30 at 6 pm

10. Adjournment

SHEPHERDSTOWN WATER DEPT.

August 2025

Pump time average 17 hours.

Gallons pumped average 765,761.

Chemical usage normal.

All daily samples in acceptable ranges.

All Bacteriological samples passed (Absent of Bacteria)

No violations. CCR error to correct and rescind

Lead and copper sampling complete! All sample within the 90th percentile

UV is down bulbs have been ordered and are being replaced this month

Tank cleaning/inspection complete final bill \$22450.00 paid out of working capitol account

Concerns:

- UV State Reporting
- Waivers for the newly class ones

August 2025 Monthly Reports

	Avg.		Max		Avg. Allowed	Max Allowed		Avg. Lbs.	Max Lbs.	Avg. Lbs. Allowed	Max Lbs. Allowed	Yearly Lbs.	Yearly Lbs. Allowed
Flow	0.3689	Mgd	0.4543	Mgd	0.6670	Rpt Only		N/A	N/A	N/A	N/A		
BOD	3.3	Mg/l	3.3	Mg/l	30	60		8.95	8.95	167	334		
TSS	7.0	Mg/l	7.0	Mg/l	30	60		18.99	18.99	167	334		
TKN	0.62	Mg/l	0.86	Mg/l	3	6		1.88	2.52	17	33		
Fecal	<10	Cnts/100 MI	<10	Cnts/100 MI	200	400		N/A	N/A	N/A	N/A		
Total N	4.02	Mg/l	5.11	Mg/l	Rpt Only	Rpt Only		N/A	383.38	N/A	507		6091
Total P	0.1	Mg/l	0.15	Mg/l	Rpt Only	Rpt Only		N/A	9.54	N/A	50.7		609
Copper		Mg/l		Mg/l	Rpt Only	Rpt Only		N/A	N/A	N/A	N/A		
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	71.5	Mg/l	71.5	Mg/l	196	340		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		
					Min Allowed	Max Allowed							
PH	7.3	S.U.	7.4	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	7.705	Tons	72.4635	Tons	9	22.7		
Olcott Field 2		Tons		Tons				
Olcott Field 3		Tons		Tons				
Olcott Field 4		Tons		Tons				
Olcott Field 6		Tons		Tons				
Blair-Carter Field 1		Tons	2.695	Tons				
Blair-Carter Field 3		Tons		Tons				
Blair-Carter Field 4		Tons		Tons				
Willard Field 1		Tons	8.421	Tons				
Willard Field 3		Tons	5.05	Tons				
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 AugustYear 2025Plant Shepherdstown W.W.T.P.City ShepherdstownOperator Kenny Shipley

		INFLUENT WASTEWATER					DIGESTERS			ACTIVATED SLUDGE		EFFLUENT TEMP.		PLANT EFFLUENT						
Date	Rainfall (inches)	TSS (mg/l)	BOD ₅ (mg/l)	Flow (mgd)	Temp (F°)	pH	Grill and Screening (cf)	Sludge Added (gal)	Removed (gal)	M.L.S.S.	Degrees Celsius	TSS (mg/l)	BOD ₅ (mg/l)	Fecal Coli (per 100 ml)	DO (mg/l)	pH	TKN (mg/l)	Total N (mg/l)	Total P (mg/L)	
1				0.3773				13500	15698											
2				0.3631				13500												
3				0.3088				13500												
4				0.3372			5	13500												
5		91	48.5	0.3253				13500	20091	4972		7.0	3.3	<10		7.4	0.84	4.97	0.15	
6				0.3557				13500	18632											
7				0.3439			5	13500	15690											
8				0.3235				13500												
9				0.3416				13500												
10				0.3678				13500												
11				0.3817				13500												
12				0.3518				13500	39811	5023						7.3	0.86	5.11	0.064	
13				0.3847				13500												
14				0.3886			9	13500												
15				0.3708				13500												
16				0.3866				13500												
17				0.3882				13500												
18				0.4131				13500	42574											
19				0.4096			7	13500		5115						7.2	0.40	3.44	0.14	
20				0.4543				13500												
21				0.4286				13500												
22				0.4154			7	13500												
23				0.4173				13500												
24				0.4203				13500	95667											
25				0.3598			8	13500	58083											
26				0.3706				13500									7.2	0.38	2.54	0.056
27	0.32			0.3759				13500	15884											
28				0.3792				13500	19413											
29	0.65			0.3094				13500												
30	2.82			0.2961				13500												
31	0.91			0.2889				13500												
Total	4.7	91	48.5	11.4351			41	418500	341543	15110		7.0	3.3	<10		29.1	2.48	16.06	0.41	
Average	1.18	91	48.5	0.3689			6.8	13500	34154	5037		7.0	3.3	<10		7.3	0.62	4.02	0.10	
Minimum	0.32	91	48.5	0.2889			5	13500	15690	4972		7.0	3.3	<10		7.2	0.38	2.54	0.056	
Maximum	2.82	91	48.5	0.4543			9	13500	95667	5115		7.0	3.3	<10		7.4	0.86	5.11	0.15	

Shepherdstown Waterworks

Balance Sheet

As of July 31, 2025

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
RESERVED FUNDS BANKING	1,370,573.38
RESTRICTED FUNDS BANKING	2,436,152.14
UNRESTRICTED FUNDS BANKING	128,050.65
Total Bank Accounts	\$3,934,776.17
Accounts Receivable	
141 A/R, Water Customer Billing	171,221.94
143 Allow. for Doubtful Accounts	-5,000.00
Total Accounts Receivable	\$166,221.94
Other Current Assets	
142.71 Due to/From Govt Funds	-804,876.89
Due to/from Sewer	-44,578.32
Total Other Current Assets	\$ -849,455.21
Total Current Assets	\$3,251,542.90
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	-4,941,641.49
Fixed Assets (All Funds)	13,073,269.82
Total Fixed Assets	\$13,873,941.80
Other Assets	
186.20 Deferred Outflows	6,760.00
Total Other Assets	\$6,760.00
TOTAL ASSETS	\$17,132,244.70
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	34,244.06
Total Accounts Payable	\$34,244.06
Other Current Liabilities	
235 Customer Dep/Int Pay.-Cash Acct	92,334.19
238 Accrued Interest Payable	35,182.59
241 Misc. Current/Accrued Liab.	93,323.00
Total Other Current Liabilities	\$220,839.78
Total Current Liabilities	\$255,083.84
Long-Term Liabilities	
221. Bond Payable-Long term	6,323,924.00
253.20 Deferred Inflows	19,767.00

	TOTAL
Total Long-Term Liabilities	\$6,343,691.00
Total Liabilities	\$6,598,774.84
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	-49,328.01
Total Equity	\$10,533,469.86
TOTAL LIABILITIES AND EQUITY	\$17,132,244.70

Note

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

Shepherdstown Waterworks

FY26 Budget vs Actuals

Through July 31, 2025

	REVENUES	FY25 Budget Approved	FY26 Budget Approved	FY26 Budget Thru 7/31/2025	FY 26 Actuals Thru 7/31/2025	Over/(Under) Budget Thru 7/31/2025	Notes and Explanations
419	Water Interest Income	\$ 80,000	\$ 150,000	\$ 12,500	\$12,832	\$332	Interest Income on Waterworks bank accounts
461	Water Metered Revenue	\$ 1,800,000	\$ 2,000,000	\$ 166,667	\$144,635	(\$22,032)	
	Total Revenues	\$ 1,880,000	\$ 2,150,000	\$ 179,167	\$ 157,467	-\$ 21,699	
	Department Expense Line Items	FY25 Budget Approved	FY26 Budget Approved	FY26 Budget Thru 7/31/2025	FY 26 Actuals Thru 7/31/2025	Over/(Under) Budget Thru 7/31/2025	Notes and Explanations
	Expenses	FY25 Budget Approved	FY26 Budget Approved	FY26 Budget Thru 7/31/2025	FY 26 Actuals Thru 7/31/2025	Over/(Under) Budget Thru 7/31/2025	Notes and Explanations
401.1	Water Billing Expenses	\$ 20,000	\$ 20,000	\$ 1,667	\$ 148	(\$1,519)	
401.2	Water Administration	\$ 50,000	\$ 45,000	\$ 3,750	\$ 8,938	\$5,188	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	\$ 20,000	\$ 17,165	(\$2,835)	Water Usage paid to the Town
401.4	Water Plant Expenses	\$ 175,000	\$ 254,000	\$ 21,167	\$ 54,338	\$33,171	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	\$ 12,500	\$ 29,627	\$17,127	Utility Plant Depreciation (Estimates from prior years are being used here that may be causing the large overage)
408	Taxes (Other than Income)	\$ 46,397	\$ 53,000	\$ 4,417	\$ 4,041	(\$375)	Employer portion of FICA taxes and Workers Comp
427	Interest Expense	\$ 150,000	\$ 130,000	\$ 10,833	\$ 1,930	(\$8,904)	Bond Interest (Need to back this out when considering Surplus or Deficit since the payments are also being included under "Bond Expenses" below)
521	Employee Screening	\$ 300	\$ 350	\$ 29	\$ 0	(\$29)	
601	Water Salaries & Wages	\$ 497,463	\$ 610,000	\$ 50,833	\$ 36,458	(\$14,375)	
604	Employee Pensions & Benefits	\$ 169,209	\$ 170,000	\$ 14,167	\$ 13,048	(\$1,118)	
615	Purchased Power	\$ 75,000	\$ 68,000	\$ 5,667	\$ 5,866	\$200	
618	Chemicals	\$ 85,000	\$ 115,000	\$ 9,583	\$ 9,150	(\$433)	
631	Contractual Svc-Engineering	\$ 70,000	\$ 110,000	\$ 9,167	\$ 11,586	\$2,420	Lead Line Inventory and Meter Testing
632	Contractual Svc-Accounting	\$ 25,000	\$ 38,000	\$ 3,167	\$ 1,708	(\$1,458)	Dana Fogle CPA Fees and Decker CPA Fees
633	Contractual Svc-Legal	\$ 5,000	\$ 2,000	\$ 167	\$ 1,106	\$939	
635	Contractual Svc-Testing	\$ 35,000	\$ 29,000	\$ 2,417	\$ 2,841	\$425	
636	Contractual Svc-Other	\$ 25,000	\$ 25,000	\$ 2,083	\$ 1,571	(\$513)	Mainly IT services
650	Transportation Expense	\$ 5,000	\$ 2,000	\$ 167	\$ 112	(\$54)	Gasoline Purchases from Purchasing Card
657	Insurance-General Liability	\$ 65,000	\$ 86,000	\$ 7,167	\$ 7,160	(\$7)	Monthly insurance is \$7,160
659	Insurance-Other	\$ 0	\$ 0	\$ 0	\$ 0	\$0	
660	Advertising Expense	\$ 1,000	\$ 650	\$ 54	\$ 0	(\$54)	
675	Administrative Lending Fees	\$ 8,000	\$ 2,000	\$ 167	\$ 0	(\$167)	
676	Bond Issuance Expense	\$ 0	\$ 0	\$ 0	\$ 0	\$0	
	Total Expenses	\$ 1,882,369	\$ 2,150,000	\$ 179,167	\$ 206,795	\$27,629	
	Surplus or (Deficit)	(2,369)	0		(49,328)		
	Bond Expenses and Working Cap Reserve Transfer				FY 26 Actuals Thru 7/31/2025		Notes and Explanations
	03-A Water Bond				\$ 2,241		Monthly Payment of \$2,241.34
	03-B Water Bond				\$ 0		This Bond Matured and there is roughly \$90k due to be refunded back to the Water Board
	12 Water Bond				\$ 10,463		Monthly Payment of \$10,462.92
	17 Water Bond				\$ 12,820		Monthly Payment of \$12,819.55
	21 Water Bond				\$ 8,292		Monthly Payment of \$8,292.02
	21 Water Reserve				\$ 828		Monthly Payment of \$827.55
	Monthly Transfer to Working Cap Reserve				\$ 18,553		Monthly Transfer of \$18,553
	Total Bond Expenses & Transfers				\$ 53,196		
	Bond Overpayments Refund				0		Refund of Bond Overpayments
	Surplus or (Deficit)				(70,968)		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.
	Restriced Income	FY25 Budget Approved	FY25 Budget Approved	FY26 Budget Thru 7/31/2025	FY 26 Actuals Thru 7/31/2025	Over/(Under) Budget Thru 7/31/2025	Notes and Explanations
419.5	Capacity Accounts Interest	\$ 0	\$ 0	\$ 0	\$ 64	\$64	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	\$ 10,000	\$ 0	(\$10,000)	Tap Fees, Capacity Fees, Reconnection Fees, Grant Revenue
	Total Restricted Income	\$ 10,000	\$ 10,000	\$ 10,000	\$ 64	-\$ 9,936	

Shepherdstown Waterworks

Profit and Loss

July 2025

	TOTAL	
	JUL 2025	JUL 2025 (YTD)
Income		
419 Water Interest Income	12,768.57	12,768.57
461 Water Metered Revenue	144,634.71	144,634.71
Total Income	\$157,403.28	\$157,403.28
GROSS PROFIT	\$157,403.28	\$157,403.28
Expenses		
401.1 Water Billing Expenses	147.97	147.97
401.2 Water Administration	8,938.36	8,938.36
401.3 Water Utility Billing	17,164.96	17,164.96
401.4 Water Plant Expenses	54,338.11	54,338.11
403 Water Depreciation Expense	29,626.83	29,626.83
408 Taxes-Other than Income	4,041.43	4,041.43
427 Interest Expense	1,929.67	1,929.67
601 Water Salaries & Wages	36,458.46	36,458.46
604 Employee Pensions & Benefits	13,048.42	13,048.42
615 Purchased Power	5,866.19	5,866.19
618 Chemicals	9,150.28	9,150.28
631 Contractual Svc-Engineering	11,586.36	11,586.36
632 Contractual Svc-Accounting	1,708.33	1,708.33
633 Contractual Svc-Legal	1,105.50	1,105.50
635 Contractual Svc-Testing	2,841.35	2,841.35
636 Contractual Svc-Other	1,570.78	1,570.78
650 Transportation Expenses	112.19	112.19
657 Insurance-General Liability	7,160.00	7,160.00
675 Administrative Lending Fees		
Total Expenses	\$206,795.19	\$206,795.19
NET OPERATING INCOME	\$ -49,391.91	\$ -49,391.91
Other Income		
419.5 Capacity Accounts Interest	63.70	63.70
474. Other Water Revenue	0.00	0.00
Total Other Income	\$63.70	\$63.70
Other Expenses		
Reconciliation Discrepancies	-0.20	-0.20
Total Other Expenses	\$ -0.20	\$ -0.20
NET OTHER INCOME	\$63.90	\$63.90
NET INCOME	\$ -49,328.01	\$ -49,328.01

Note

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

[illegible]

Water Depreciation Funds										
Depreciation Number	Depreciation Account Balance as of 6/30/25	Monthly Deposit	Interest Earned	Depreciation Account Balance as of 7/31/25	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			
Totals	\$0	\$0	\$0	\$0						

Shepherdstown Sewer

Balance Sheet As of July 31, 2025

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
RESERVED FUNDS BANKING	773.76
RESTRICTED FUNDS BANKING	2,357,855.52
UNRESTRICTED FUNDS BANKING	621,042.96
Total Bank Accounts	\$2,979,672.24
Accounts Receivable	
Accounts Receivable	140,943.39
Total Accounts Receivable	\$140,943.39
Other Current Assets	
Due To/From Govt	-444,015.71
Due To/From Water	44,063.12
Other Current Assets	327.92
Total Other Current Assets	\$ -399,624.67
Total Current Assets	\$2,720,990.96
Fixed Assets	
Fixed Asset Adjustment	-5,107,489.29
Fixed Assets	14,409,151.50
Total Fixed Assets	\$9,301,662.21
Other Assets	
186.20 Deferred Outflows	4,428.00
Total Other Assets	\$4,428.00
TOTAL ASSETS	\$12,027,081.17
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	19,963.34
Total Accounts Payable	\$19,963.34
Other Current Liabilities	
235 Cust. Dep/Int. Pay-Cash Acct	67,979.88
Current Liabilities	93,826.59
Total Other Current Liabilities	\$161,806.47
Total Current Liabilities	\$181,769.81
Long-Term Liabilities	
221. Bonds Payable-Long Term	3,521,371.00
253.20 Deferred Inflows	13,184.00
Total Long-Term Liabilities	\$3,534,555.00
Total Liabilities	\$3,716,324.81
Equity	
214 Retained Earnings	4,471,555.53

	TOTAL
271 Contrib. in Aid of Construction	2,495,029.86
Membrane Transfer Equity Budget Only	852,173.00
Reserved and Restricted Funds in Operating Account	521,078.35
Net Income	-29,080.38
Total Equity	\$8,310,756.36
TOTAL LIABILITIES AND EQUITY	\$12,027,081.17

Note

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

**Shepherdstown Sewer
FY26 Budget vs Actuals
Through July 31, 2025**

	<i>REVENUES</i>	FY25 Budget Approved	FY26 Budget Approved	FY26 Budget Thru 07/31/2025	FY 26 Actuals Thru 07/31/2025	Over/(Under) Budget Thru 7/31/2025	Notes and Explanations
419	Sewer Interest Income	\$ 90,000	\$ 128,000	\$ 10,667	\$9,518	(\$1,149)	Interest Income on Sewer bank accounts
522	Metered Sewer Revenue	\$ 1,521,983	\$ 1,800,000	\$ 150,000	\$128,262	(\$21,738)	
	Total Revenues	\$ 1,611,983	\$ 1,928,000	\$ 160,667	\$ 137,780	(\$22,887)	
	Department Expense Line Items	FY25 Budget Approved	FY26 Budget Approved	FY26 Budget Thru 07/31/2025	FY 26 Actuals Thru 07/31/2025	Over/(Under) Budget Thru 7/31/2025	Notes and Explanations
	<i>Expenses</i>	FY25 Budget Approved	FY26 Budget Approved	FY26 Budget Thru 07/31/2025	FY 26 Actuals Thru 07/31/2025	Over/(Under) Budget Thru 7/31/2025	Notes and Explanations
401.1	Sewer Billing Expenses	\$ 12,000	\$ 17,000	\$ 1,417	\$ 148	(\$1,269)	Office Supplies, Public Notices Etc
401.2	Sewer Administration	\$ 62,000	\$ 82,000	\$ 6,833	\$ 6,436	(\$397)	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	\$ 2,083	\$ 2,073	(\$10)	Water Usage paid to the Town
401.4	Sewer Plant Maintenance	\$ 157,808	\$ 170,000	\$ 14,167	\$ 31,863	\$17,696	Snyder Environmental Services, Inc. invoice for \$22,830 - for (2) 16-inch suction line pump valve replacement.
403	Depreciation Expense	\$ 380,000	\$ 360,000	\$ 30,000	\$ 29,576	(\$424)	Estimated based on prior years actuals
408	Taxes (Other than Income)	\$ 26,775	\$ 36,000	\$ 3,000	\$ 2,625	(\$375)	Employer portion of FICA taxes and Workers Comp
701	Salaries & Wages	\$ 396,260	\$ 550,000	\$ 45,833	\$ 34,463	(\$11,370)	
704	EE Pensions & Benefits	\$ 122,240	\$ 120,000	\$ 10,000	\$ 9,223	(\$777)	
711	Sludge Removal	\$ 25,000	\$ 40,000	\$ 3,333	\$ 0	(\$3,333)	
715	Purchased Power	\$ 152,000	\$ 165,000	\$ 13,750	\$ 721	(\$13,029)	
718	Chemicals	\$ 121,000	\$ 180,000	\$ 15,000	\$ 3,944	(\$11,056)	
731	Contractual Svc-Engineering	\$ 5,000	\$ 30,000	\$ 2,500	\$ 4,078	\$1,578	
732	Contractual Svc-Accounting	\$ 25,000	\$ 38,000	\$ 3,167	\$ 1,708	(\$1,458)	Dana Fogle CPA Fees and Decker CPA Fees
733	Contractual Svc-Legal	\$ 5,000	\$ 5,000	\$ 417	\$ 0	(\$417)	
735	Contractual Svc-Testing	\$ 10,000	\$ 25,000	\$ 2,083	\$ 975	(\$1,109)	
736	Contractual Svc-Other	\$ 13,000	\$ 15,000	\$ 1,250	\$ 1,571	\$321	IT Services
750	Transportation Expense	\$ 4,000	\$ 4,000	\$ 333	\$ 127	(\$206)	Gasoline Purchases from Purchasing Card
757	Insurance-General Liability	\$ 50,000	\$ 65,000	\$ 5,417	\$ 5,338	(\$79)	Monthly insurance is \$5,338 so this will go over budget by year end
760	Advertising	\$ 2,500	\$ 1,000	\$ 83	\$ 0	(\$83)	
775	Sewer Admin Lending Fees	\$ 14,400	\$ 0	\$ 0	\$ 0	\$0	(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	\$ 160,667	\$ 134,869	(\$25,798)	
	Surplus or (Deficit)	(2,000)	0		2,911		

<i>Bond Expenses and Transfers</i>				FY 26 Actuals Thru 07/31/2025	Over/(Under) Budget Thru 7/31/2025	Notes and Explanations
Membrane Transfer Reserve				\$ 13,100	\$13,100	Monthly Transfer of \$13,100
10-A Sewer Bond				\$ 18,496	\$18,496	Monthly Payment of \$18,496.08
Working Capital Reserve				\$ 11,917	\$11,917	Monthly Transfer of \$11,917
Total Bond Expenses & Transfers				\$ 43,513	\$ 43,513	

Surplus or (Deficit)				(\$11,026)		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	FY26 Budget Approved	FY26 Budget Thru 07/31/2025	FY 26 Actuals Thru 07/31/2025	Over/(Under) Budget Thru 7/31/2025	Notes and Explanations
419.5	Capacity Accounts Interest	\$ 0	\$ 0	\$ 0	\$32	\$32	
536	Other Wastewater Revenues	\$ 2,000	\$ 2,000	\$ 167	\$0	(\$167)	Capacity Fees
	Total Restricted Income	\$2,000	\$2,000	\$167	\$32	(\$135)	

Shepherdstown Sewer

Profit and Loss

July 2025







	TOTAL	
	JUL 2025	JUL 2025 (YTD)
Income		
419 Sewer Interest Income	9,485.67	9,485.67
522 Metered Sewer Revenue	128,261.98	128,261.98
Total Income	\$137,747.65	\$137,747.65
GROSS PROFIT	\$137,747.65	\$137,747.65
Expenses		
401.1 Sewer Billing Expenses	147.97	147.97
401.2 Sewer Administration	6,435.99	6,435.99
401.3 Sewer Utility Billing	2,073.00	2,073.00
401.4 Sewer Plant Maintenance	25,118.76	25,118.76
401.49 Sewer System Emergency Maintenance	6,744.05	6,744.05
403 Depreciation Expense	29,576.05	29,576.05
408 Taxes Other than Income	2,625.04	2,625.04
701 Salaries & Wages	34,463.26	34,463.26
704 Employee Pensions & Benefits	9,222.84	9,222.84
715 Purchased Power	721.22	721.22
718 Chemicals	3,944.12	3,944.12
731 Contractual Svc-Engineering	4,077.50	4,077.50
732 Contractual Svc-Accounting	1,708.33	1,708.33
735 Contractual Svc-testing	974.80	974.80
736 Contracted Services-Other	1,570.76	1,570.76
750 Transportation Expenses	127.19	127.19
757 Insurance-General Liability	5,338.00	5,338.00
Uncategorized Expense	18,891.00	18,891.00
Total Expenses	\$153,759.88	\$153,759.88
NET OPERATING INCOME	\$ -16,012.23	\$ -16,012.23
Other Income		
419.5 Capacity Accounts Interest	31.85	31.85
Total Other Income	\$31.85	\$31.85
Other Expenses		
Membrane Transfer Reserve Budget Only	13,100.00	13,100.00
Total Other Expenses	\$13,100.00	\$13,100.00
NET OTHER INCOME	\$ -13,068.15	\$ -13,068.15
NET INCOME	\$ -29,080.38	\$ -29,080.38

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 Aug. 31, 2025

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	\$10,031.85	\$178,825.27	\$188,857.12	\$188,857.12		
Water Capital Capacity	6082	Water	\$10,031.85	\$1,430,922.92	\$1,440,954.77		\$1,440,954.77	
Water Working Capital Reserve	2736	Water	\$10,031.85	\$819,061.59	\$829,093.44		\$829,093.44	
Water Depreciation	5234	Water	\$10,031.85	\$549,727.79	\$559,759.64		\$559,759.64	
Water 2017 WV Municipal Bond	8085	Water	\$10,031.85	\$360,180.56	\$370,212.41		\$370,212.41	
Total Water Bank Accounts.....			\$50,159.25	\$3,338,718.13	\$3,388,877.38	\$188,857.12	\$3,200,020.26	
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	\$10,031.85	\$600,671.24	\$610,703.09	\$610,703.09		
Sewer Capital Capacity	5993	Sewer	\$10,031.85	\$625,999.33	\$636,031.18		\$636,031.18	
Sewer Membrane	7180	Sewer	\$10,031.84	\$841,022.33	\$851,054.17		\$851,054.17	
Sewer Depreciation	1179	Sewer	\$10,031.85	\$581,789.51	\$591,821.36		\$591,821.36	
Sewer Working Capital Reserve	8615	Sewer	\$52.17	\$8,752.17	\$8,804.34		\$8,804.34	
Total Sewer Bank Accounts.....			\$40,179.56	\$2,658,234.58	\$2,698,414.14	\$610,703.09	\$2,087,711.05	

HYDRANT PROJECT WORK LIST							
LOCATION	VALVE		ISSUE WITH HYDRANT	PROPOSED WORK PLAN	STATUS	REPORT	DATE
	Y/N?	In Service?					
HYDRANTS OUT OF SERVICE/NEED REPAIRS							
388 Starkeys Landing	Yes	No	Hit by vehicle	Remove hydrant install blowoff			
Bon Aire Cul-de-sac	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	?	Yes	too low	Needs Riser			
Green Pineapple	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			
Bav inn	Yes	Yes					
HYDRANTS WITH PROPERTY ISSUES							
344 Ashley dr	Yes	Yes	Remove flowers	Send letter to customer			
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			1,200,000 gallons				
All hydrnts are numbered and colored (ring)							
May 2025 total hydrants 200							