

Corporation of Shepherdstown
Agenda for Joint Meeting of the Water and Sanitary Boards
March 26, 2026
6:00 p.m.
Town Hall 104 N. King Street

1. Call to Order
2. Visitors
3. Board Members Present
4. Minutes of February 26, 2026 Meeting
 - Vote to Approve by Sanitary Board
 - Vote to Approve by Water Board
5. Flow and Quality Reports
6. Financial Reports
 - a. Budget vs Actuals
 - b. Plans for workshops on reserve and depreciation accounts, and formats of monthly financial reports to the boards.
 - c. Relationship between town budget and W&S department budgets.
7. Unfinished Business
 - a. Hydrant report
8. New Business
 - a. Testing Biosolids for PFAS
9. Next Meetings – April 23 and May 28

Corporation of Shepherdstown

Minutes of the Meeting of the Water and Sanitary Board

February 26, 2026

Town Hall 104 N. King Street

1. Call to Order

2. Visitors – Greg Welter

3. Board Members Present

Sanitary Board – Harvey Heyser

Water Board- Marcy Bartlett, John Bresland, Dan Shelton, Kathleen Stratton, Sue Kemnitzer

4. Staff present – Kenny Shipley, Duane Swisher, Maged Kirollas

5. Minutes of January 22, 2026 Meeting

-Vote to Approve by Sanitary Board – postponed due to lack of a quorum.

- **Vote** - Water Board voted to approve the minutes of the January meeting.

6. Flow and Quality Reports

a. Report on events related to harsh weather- Staff reported that 45 water meters and a few two inch mainlines froze during the unusually cold weather. Additional heaters were added to the sanitary plant in order to keep pumps running smoothly. Staff worked through the night to remedy problems and monitor operations. Staff showed the boards letters and Facebook postings from customers who appreciated their efforts.

Vote: The Water Board voted to award bonuses to staff who performed so excellently during this difficult period. The motion specified that the mayor and the public works director should determine the amount of the bonuses. The Sanitary Board member present also expressed support for bonuses for the Sanitary Department staff.

7. Financial Reports

a. Budget vs Actuals- The boards asked that the Water and Sewer budgets for next fiscal year be prepared and approved by the end of April. And in future years, these should be finalized in March so they can be coordinated with the preparation of the Town's budget.

b. Plans for workshops on reserve and depreciation accounts, and formats of monthly financial reports to the boards. The boards requested that these workshops be completed in March so that the results can be incorporated into the Water and Sewer budgets for the June 2026 to July 2027 period.

8. Unfinished Business

a. Hydrant report – Routine maintenance is up to date.

b. Financial Management System Procurement – Maged Kirollas reported that the contract for improving the Town's financial system is signed and the first phase will address Water and Sewer Department billing.

9. Next Meetings – March 26 and May 28

10. Adjournment

SHEPHERDSTOWN WATER DEPT.

February 2026

Pump time average 17 hours.

Gallons pumped average 795,875.

Chemical usage normal.

All daily samples in acceptable ranges.

All Bacteriological samples passed (Absent of Bacteria)

No violations.

Concerns/ Comments

- Still fine tuning hypo bleach system
- Valve cleaning, replacement
- Flocculator motor replacement roughly 40,000.00 budgeted for 2025
- OIT job posting

SUMMARY OF WASTE WATER TREATMENT PLANT OPERATIONS

Month February 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	Grit and Screening (G)	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				0.1910				9000													
2				0.2320				9000													
3		117	61.1	0.1860				9000	49436			11.5	2.1	98	7.2	0.71	1.62	0.15			
4				0.2090				9000													
5				0.1730				9000													
6				0.1350				9000													
7				0.2470				9000													
8				0.1820				9000													
9				0.1950				9000	17653												
10				0.1920				9000									7.1	0.86	1.86	0.061	
11				0.2010				9000													
12				0.2060				9000	52700												
13				0.1940				9000													
14				0.1830				9000													
15				0.1990				9000													
16				0.2370				9000													
17				0.1920				9000	24671								7.0	0.73	1.06	0.08	
18				0.1990				9000	14518												
19				0.2630				9000													
20				0.2970				9000													
21				0.1980				9000													
22				0.2180				9000													
23				0.2490				12000													
24				0.2060				12000	56674												
25				0.2080				12000									7.1	0.91	2.36	<0.037	
26				0.2110				12000	29756												
27				0.2150				12000	7016												
28				0.1650				12000													
29																					
30																					
31																					
Total	2.09	117	61.1	5.7830			28	270000	252424			11.5	2.1	98	28.40	3.21	6.90	0.291			
Average	0.52	117	61.1	0.1855			5.6	9643	31553			11.5	2.1	98	7.10	0.80	1.73	0.097			
Minimum	0.36	117	61.1	0.1350			5	9000	7016			11.5	2.1	98	7.0	0.71	1.06	0.061			
Maximum	0.8	117	61.1	0.2970			6	12000	56674			11.5	2.1	98	7.2	0.91	2.36	0.15			

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

2026 February Monthly Reports

	Avg.		Max		Avg. Allowed	Max Allowed		Avg. Lbs.	Max Lbs.		Avg. Lbs. Allowed	Max Lbs. Allowed	Yearly Lbs.	Yearly Lbs. Allowed
Flow	0.1898	Mgd	0.297	Mgd	0.6670	Rpt Only		N/A			N/A	N/A		
BOD	2.1	Mg/l	2.1	Mg/l	30			3.32	3.32		167	334	334	
TSS	11.5	Mg/l	11.5	Mg/l	30			18.2	18.2		167	334	334	
TKN	0.8025	Mg/l	0.91	Mg/l	3			1.27	1.44		17	33	33	
Fecal		Cnts/100 MI		Cnts/100 MI	200				400					
Total N	1.73	Mg/l	2.36	Mg/l	Rpt Only	Rpt Only		N/A	N/A		N/A	N/A	N/A	
Total P	0.097	Mg/l	0.15	Mg/l	Rpt Only	Rpt Only		N/A	84.88		N/A	N/A	507	1381.89
Copper		Mg/l		Mg/l	0.0094	0.0094		N/A	4.76		N/A	N/A	50.7	35.88
Zinc		Mg/l		Mg/l	Rpt Only	Rpt Only		N/A	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	N/A	
Aluminum		Mg/l		Mg/l	Rpt Only	Rpt Only		N/A	N/A		N/A	N/A	N/A	
Chloride		Mg/l		Mg/l	Rpt Only	Rpt Only		N/A	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	N/A	
PH	7.10	S.U.	7.20	S.U.	6.5	Min Allowed	8.5	Max Allowed						

Field Name	Applied This Month		Year to Date Applied		Loads	Percent Solids	2 Hr PH	24 Hr PH
Landfill	5.69	Tons	9.258	Tons	6	21.1		
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		Tons				
Blair-Carter Field 3		Tons		Tons				
Blair-Carter Field 4		Tons		Tons				
Willard Field 1		Tons	2.195	Tons				
Willard Field 3		Tons		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				

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

	<i>REVENUES</i>	FY25 Budget Approved	FY26 Budget Approved	FY26 Budget Thru 1/31/2026	FY 26 Actuals Thru 1/31/2026	Over/(Under) Budget Thru 1/31/2026	Notes and Explanations
419	Sewer Interest Income	\$ 90,000	\$ 128,000	\$ 74,667	\$63,660	(\$11,007)	Interest Income on Sewer bank accounts
522	Metered Sewer Revenue	\$ 1,521,983	\$ 1,800,000	\$ 1,050,000	\$976,191	(\$73,809)	
	Total Revenues	\$ 1,611,983	\$ 1,928,000	\$ 1,124,667	\$ 1,039,851	(\$84,816)	
	Department Expense Line Items	FY25 Budget Approved	FY26 Budget Approved	FY26 Budget Thru 1/31/2026	FY 26 Actuals Thru 1/31/2026	Over/(Under) Budget Thru 1/31/2026	Notes and Explanations
	<i>Expenses</i>	FY25 Budget Approved	FY26 Budget Approved	FY26 Budget Thru 1/31/2026	FY 26 Actuals Thru 1/31/2026	Over/(Under) Budget Thru 1/31/2026	Notes and Explanations
401.1	Sewer Billing Expenses	\$ 12,000	\$ 17,000	\$ 9,917	\$6,090	(\$3,827)	Office Supplies, Public Notices Etc
401.2	Sewer Administration	\$ 62,000	\$ 82,000	\$ 47,833	\$ 30,456	(\$17,377)	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	\$ 14,583	\$ 9,601	(\$4,983)	Water Usage paid to the Town
401.4	Sewer Plant Maintenance	\$ 157,808	\$ 170,000	\$ 99,167	\$ 105,125	\$5,958	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	\$ 210,000	\$ 207,032	(\$2,968)	Estimated based on prior years actuals
408	Taxes (Other than Income)	\$ 26,775	\$ 36,000	\$ 21,000	\$ 22,968	\$1,968	Employer portion of FICA taxes and Workers Comp
701	Salaries & Wages	\$ 396,260	\$ 550,000	\$ 320,833	\$ 301,603	(\$19,231)	
704	EE Pensions & Benefits	\$ 122,240	\$ 120,000	\$ 70,000	\$ 71,858	\$1,858	
711	Sludge Removal	\$ 25,000	\$ 40,000	\$ 23,333	\$ 8,242	(\$15,092)	
715	Purchased Power	\$ 152,000	\$ 165,000	\$ 96,250	\$ 79,369	(\$16,881)	
718	Chemicals	\$ 121,000	\$ 180,000	\$ 105,000	\$ 60,904	(\$44,096)	
731	Contractual Svc-Engineering	\$ 5,000	\$ 30,000	\$ 17,500	\$ 19,023	\$1,523	Ghosh Engineers Inv Task Order #10 - Fernbank Pump Station Rehab \$5,263
732	Contractual Svc-Accounting	\$ 25,000	\$ 38,000	\$ 22,167	\$ 13,950	(\$8,217)	Dana Fogle CPA Fees and Decker CPA Fees
733	Contractual Svc-Legal	\$ 5,000	\$ 5,000	\$ 2,917	\$ 1,240	(\$1,677)	
735	Contractual Svc-Testing	\$ 10,000	\$ 25,000	\$ 14,583	\$ 9,119	(\$5,465)	
736	Contractual Svc-Other	\$ 13,000	\$ 15,000	\$ 8,750	\$ 12,444	\$3,694	IT Services
750	Transportation Expense	\$ 4,000	\$ 4,000	\$ 2,333	\$ 2,573	\$240	Gasoline Purchases from Purchasing Card

757	Insurance-General Liability	\$ 50,000	\$ 65,000	\$ 37,917	\$ 38,635	\$718	Monthly insurance is \$5,338 so this will go over budget by year end
760	Advertising	\$ 2,500	\$ 1,000	\$ 583	\$ 0	(\$583)	
775	Sewer Admin Lending Fees	\$ 14,400	\$ 0	\$ 0	\$ 7,185	\$7,185	(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	\$ 1,124,667	\$ 1,007,416	(\$117,251)	

	Surplus or (Deficit)	(2,000)	0		32,436	

<i>Bond Expenses and Transfers</i>				FY 26 Actuals Thru 1/31/2026	Over/(Under) Budget Thru 1/31/2026	Notes and Explanations
Membrane Transfer Reserve				\$ 91,700	\$91,700	Monthly Transfer of \$13,100
10-A Sewer Bond				\$ 129,473	\$129,473	Monthly Payment of \$18,496.08
Working Capital Reserve				\$ 83,419	\$83,419	Monthly Transfer of \$11,917
Total Bond Expenses & Transfers				\$ 304,592	\$ 304,592	

Surplus or (Deficit)				(\$57,938)		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 1/31/2026	FY 26 Actuals Thru 1/31/2026	Over/(Under) Budget Thru 1/31/2026	Notes and Explanations
419.5	Capacity Accounts Interest	\$ 0	\$ 0	\$ 0	\$211	\$211	
536	Other Wastewater Revenues	\$ 2,000	\$ 2,000	\$ 1,167	\$4,208	\$3,041	Capacity Fees
	Total Restricted Income	\$2,000	\$2,000	\$1,167	\$4,419	\$3,253	

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

	<i>REVENUES</i>	FY25 Budget Approved	FY26 Budget Approved	FY26 Budget Thru 12/31/2025	FY 26 Actuals Thru 12/31/2025	Over/(Under) Budget Thru 12/31/2025	Notes and Explanations
419	Sewer Interest Income	\$ 90,000	\$ 128,000	\$ 64,000	\$55,000	(\$9,000)	Interest Income on Sewer bank accounts
522	Metered Sewer Revenue	\$ 1,521,983	\$ 1,800,000	\$ 900,000	\$853,029	(\$46,971)	
	Total Revenues	\$ 1,611,983	\$ 1,928,000	\$ 964,000	\$ 908,029	(\$55,971)	
	Department Expense Line Items	FY25 Budget Approved	FY26 Budget Approved	FY26 Budget Thru 12/31/2025	FY 26 Actuals Thru 12/31/2025	Over/(Under) Budget Thru 12/31/2025	Notes and Explanations
	<i>Expenses</i>	FY25 Budget Approved	FY26 Budget Approved	FY26 Budget Thru 12/31/2025	FY 26 Actuals Thru 12/31/2025	Over/(Under) Budget Thru 12/31/2025	Notes and Explanations
401.1	Sewer Billing Expenses	\$ 12,000	\$ 17,000	\$ 8,500	\$ 5,223	(\$3,277)	Office Supplies, Public Notices Etc
401.2	Sewer Administration	\$ 62,000	\$ 82,000	\$ 41,000	\$ 26,419	(\$14,581)	per month)
401.3	Sewer Utility Billing-Water Bill	\$ 30,000	\$ 25,000	\$ 12,500	\$ 7,900	(\$4,600)	Water Usage paid to the Town
401.4	Sewer Plant Maintenance	\$ 157,808	\$ 170,000	\$ 85,000	\$ 88,670	\$3,670	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	\$ 180,000	\$ 177,456	(\$2,544)	Estimated based on prior years actuals
408	Taxes (Other than Income)	\$ 26,775	\$ 36,000	\$ 18,000	\$ 18,770	\$770	Employer portion of FICA taxes and Workers Comp
701	Salaries & Wages	\$ 396,260	\$ 550,000	\$ 275,000	\$ 246,565	(\$28,435)	
704	EE Pensions & Benefits	\$ 122,240	\$ 120,000	\$ 60,000	\$ 61,628	\$1,628	
711	Sludge Removal	\$ 25,000	\$ 40,000	\$ 20,000	\$ 6,293	(\$13,707)	
715	Purchased Power	\$ 152,000	\$ 165,000	\$ 82,500	\$ 63,264	(\$19,236)	
718	Chemicals	\$ 121,000	\$ 180,000	\$ 90,000	\$ 57,406	(\$32,594)	
731	Contractual Svc-Engineering	\$ 5,000	\$ 30,000	\$ 15,000	\$ 16,511	\$1,511	Ghosh Engineers Inv Task Order #10 - Fernbank Pump Station Rehab \$5,263
732	Contractual Svc-Accounting	\$ 25,000	\$ 38,000	\$ 19,000	\$ 13,033	(\$5,967)	Dana Fogle CPA Fees and Decker CPA Fees
733	Contractual Svc-Legal	\$ 5,000	\$ 5,000	\$ 2,500	\$ 771	(\$1,730)	
735	Contractual Svc-Testing	\$ 10,000	\$ 25,000	\$ 12,500	\$ 6,712	(\$5,788)	
736	Contractual Svc-Other	\$ 13,000	\$ 15,000	\$ 7,500	\$ 12,444	\$4,944	IT Services
750	Transportation Expense	\$ 4,000	\$ 4,000	\$ 2,000	\$ 2,142	\$142	Gasoline Purchases from Purchasing Card

757	Insurance-General Liability	\$ 50,000	\$ 65,000	\$ 32,500	\$ 32,538	\$38	Monthly insurance is \$5,338 so this will go over budget by year end
760	Advertising	\$ 2,500	\$ 1,000	\$ 500	\$ 0	(\$500)	
775	Sewer Admin Lending Fees	\$ 14,400	\$ 0	\$ 0	\$ 7,185	\$7,185	(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	\$ 964,000	\$ 850,928	(\$113,072)	

	Surplus or (Deficit)	(2,000)	0		57,100	

<i>Bond Expenses and Transfers</i>				FY 26 Actuals Thru 12/31/2025	Over/(Under) Budget Thru 12/31/2025	Notes and Explanations
Membrane Transfer Reserve				\$ 78,600	\$78,600	Monthly Transfer of \$13,100
10-A Sewer Bond				\$ 110,976	\$110,976	Monthly Payment of \$18,496.08
Working Capital Reserve				\$ 71,502	\$71,502	Monthly Transfer of \$11,917
Total Bond Expenses & Transfers				\$ 261,078	\$ 261,078	

Surplus or (Deficit)				(\$19,337)		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 12/31/2025	FY 26 Actuals Thru 12/31/2025	Over/(Under) Budget Thru 12/31/2025	Notes and Explanations
419.5	Capacity Accounts Interest	\$ 0	\$ 0	\$ 0	\$183	\$183	
536	Other Wastewater Revenues	\$ 2,000	\$ 2,000	\$ 1,000	\$2,808	\$1,808	Capacity Fees
	Total Restricted Income	\$2,000	\$2,000	\$1,000	\$2,991	\$1,991	

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

	REVENUES	FY25 Budget Approved	FY26 Budget Approved	FY26 Budget Thru 1/31/2026	FY 26 Actuals Thru 1/31/2026	Over/(Under) Budget Thru 1/31/2026	Notes and Explanations
419	Water Interest Income	\$ 80,000	\$ 150,000	\$ 87,500	\$83,654	(\$3,846)	Interest Income on Waterworks bank accounts
461	Water Metered Revenue	\$ 1,800,000	\$ 2,000,000	\$ 1,166,667	\$1,080,884	(\$85,783)	
	Total Revenues	\$ 1,880,000	\$ 2,150,000	\$ 1,254,167	\$ 1,164,539	-\$ 89,628	
	Department Expense Line Items	FY25 Budget Approved	FY26 Budget Approved	FY26 Budget Thru 1/31/2026	FY 26 Actuals Thru 1/31/2026	Over/(Under) Budget Thru 1/31/2026	Notes and Explanations
	Expenses	FY25 Budget Approved	FY26 Budget Approved	FY26 Budget Thru 1/31/2026	FY 26 Actuals Thru 1/31/2026	Over/(Under) Budget Thru 1/31/2026	Notes and Explanations
401.1	Water Billing Expenses	\$ 20,000	\$ 20,000	\$ 11,667	\$ 7,331	(\$4,336)	
401.2	Water Administration	\$ 50,000	\$ 45,000	\$ 26,250	\$ 33,670	\$7,420	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	\$ 140,000	\$ 119,940	(\$20,060)	Water Usage paid to the Town
401.4	Water Plant Expenses	\$ 175,000	\$ 254,000	\$ 148,167	\$ 120,802	(\$27,365)	****BowSel, LLC invoice for \$4,275 Comp. Acoustic Study of Underground Water Mains--select areas of system
403	Depreciation Expense	\$ 175,000	\$ 150,000	\$ 87,500	\$ 207,388	\$119,888	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	\$ 30,917	\$ 32,676	\$1,759	Employer portion of FICA taxes and Workers Comp
427	Interest Expense	\$ 150,000	\$ 130,000	\$ 75,833	\$ 70,562	(\$5,272)	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	\$ 204	\$ 161	(\$43)	
601	Water Salaries & Wages	\$ 497,463	\$ 610,000	\$ 355,833	\$ 313,840	(\$41,993)	
604	Employee Pensions & Benefits	\$ 169,209	\$ 170,000	\$ 99,167	\$ 101,819	\$2,653	
615	Purchased Power	\$ 75,000	\$ 68,000	\$ 39,667	\$ 29,723	(\$9,943)	Vendor Credit # 110 082 558 344 Potomac Edison Company - 216 N. Princess Street, Water Works
618	Chemicals	\$ 85,000	\$ 115,000	\$ 67,083	\$ 76,128	\$9,044	
631	Contractual Svc-Engineering	\$ 70,000	\$ 110,000	\$ 64,167	\$ 29,174	(\$34,993)	Lead Line Inventory and Meter Testing
632	Contractual Svc-Accounting	\$ 25,000	\$ 38,000	\$ 22,167	\$ 13,950	(\$8,217)	Dana Fogle CPA Fees and Decker CPA Fees
633	Contractual Svc-Legal	\$ 5,000	\$ 2,000	\$ 1,167	\$ 4,355	\$3,188	
635	Contractual Svc-Testing	\$ 35,000	\$ 29,000	\$ 16,917	\$ 8,659	(\$8,258)	
636	Contractual Svc-Other	\$ 25,000	\$ 25,000	\$ 14,583	\$ 39,724	\$25,141	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	\$ 1,167	\$ 1,096	(\$71)	Gasoline Purchases from Purchasing Card
657	Insurance-General Liability	\$ 65,000	\$ 86,000	\$ 50,167	\$ 50,120	(\$47)	Monthly insurance is \$7,160

659	Insurance-Other	\$ 0	\$ 0	\$ 0	\$ 510	\$510	
660	Advertising Expense	\$ 1,000	\$ 650	\$ 379		(\$379)	
675	Administrative Lending Fees	\$ 8,000	\$ 2,000	\$ 1,167	\$ 1,763	\$597	
676	Bond Issuance Expense	\$ 0	\$ 0	\$ 0	\$ 85	\$85	
	Total Expenses	\$ 1,882,369	\$ 2,150,000	\$ 1,254,167	\$ 1,263,474	\$9,307	
	Surplus or (Deficit)	(2,369)	0		(98,935)		

<i>Bond Expenses and Working Cap Reserve Transfer</i>					FY 26 Actuals Thru 1/31/2026		Notes and Explanations
	03-A Water Bond				\$ 15,689		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				\$ 73,240		Monthly Payment of \$10,462.92
	17 Water Bond				\$ 89,737		Monthly Payment of \$12,819.55
	21 Water Bond				\$ 58,044		Monthly Payment of \$8,292.02
	21 Water Reserve				\$ 5,793		Monthly Payment of \$827.55
	Monthly Transfer to Working Cap Reserve				\$ 129,871		Monthly Transfer of \$18,553
	Total Bond Expenses & Transfers				\$ 372,375		

	Bond Overpayments Refund				0		Refund of Bond Overpayments
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	Surplus or (Deficit)				(191,597)		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.
	<i>Restricted Income</i>	FY25 Budget Approved	FY26 Budget Approved	FY26 Budget Thru 1/31/2026	FY 26 Actuals Thru 1/31/2026	Over/(Under) Budget Thru 1/31/2026	Notes and Explanations
419.5	Capacity Accounts Interest	\$ 0	\$ 0	\$ 0	\$ 423	\$423	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	\$ 5,833	\$ 3,950	(\$1,883)	Tap Fees, Capacity Fees, Reconnection Fees, Grant Revenue
	Total Restricted Income	\$ 10,000	\$ 10,000	\$ 5,833	\$ 4,373	-\$ 1,460	

**Shepherdstown Waterworks
FY26 Budget vs Actuals
Through December 31, 2025**

	REVENUES	FY25 Budget Approved	FY26 Budget Approved	FY26 Budget Thru 12/31/2025	FY 26 Actuals Thru 12/31/2025	Over/(Under) Budget Thru 12/31/2025	Notes and Explanations
419	Water Interest Income	\$ 80,000	\$ 150,000	\$ 75,000	\$72,362	(\$2,638)	Interest Income on Waterworks bank accounts
461	Water Metered Revenue	\$ 1,800,000	\$ 2,000,000	\$ 1,000,000	\$946,280	(\$53,720)	
	Total Revenues	\$ 1,880,000	\$ 2,150,000	\$ 1,075,000	\$ 1,018,642	-\$ 56,358	
	Department Expense Line Items	FY25 Budget Approved	FY26 Budget Approved	FY26 Budget Thru 12/31/2025	FY 26 Actuals Thru 12/31/2025	Over/(Under) Budget Thru 12/31/2025	Notes and Explanations
	Expenses	FY25 Budget Approved	FY26 Budget Approved	FY26 Budget Thru 12/31/2025	FY 26 Actuals Thru 12/31/2025	Over/(Under) Budget Thru 12/31/2025	Notes and Explanations
401.1	Water Billing Expenses	\$ 20,000	\$ 20,000	\$ 10,000	\$ 5,818	(\$4,182)	
401.2	Water Administration	\$ 50,000	\$ 45,000	\$ 22,500	\$ 29,031	\$6,531	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	\$ 120,000	\$ 119,743	(\$257)	Water Usage paid to the Town
401.4	Water Plant Expenses	\$ 175,000	\$ 254,000	\$ 127,000	\$ 103,227	(\$23,773)	****BowSel, LLC invoice for \$4,275 Comp. Acoustic Study of Underground Water Mains--select areas of system
403	Depreciation Expense	\$ 175,000	\$ 150,000	\$ 75,000	\$ 177,761	\$102,761	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	\$ 26,500	\$ 26,940	\$440	Employer portion of FICA taxes and Workers Comp
427	Interest Expense	\$ 150,000	\$ 130,000	\$ 65,000	\$ 68,645	\$3,645	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	\$ 175	\$ 161	(\$14)	
601	Water Salaries & Wages	\$ 497,463	\$ 610,000	\$ 305,000	\$ 255,012	(\$49,988)	
604	Employee Pensions & Benefits	\$ 169,209	\$ 170,000	\$ 85,000	\$ 87,312	\$2,312	
615	Purchased Power	\$ 75,000	\$ 68,000	\$ 34,000	\$ 22,680	(\$11,320)	Vendor Credit # 110 082 558 344 Potomac Edison Company - 216 N. Princess Street, Water Works
618	Chemicals	\$ 85,000	\$ 115,000	\$ 57,500	\$ 63,267	\$5,767	
631	Contractual Svc-Engineering	\$ 70,000	\$ 110,000	\$ 55,000	\$ 28,524	(\$26,476)	Lead Line Inventory and Meter Testing
632	Contractual Svc-Accounting	\$ 25,000	\$ 38,000	\$ 19,000	\$ 13,033	(\$5,967)	Dana Fogle CPA Fees and Decker CPA Fees
633	Contractual Svc-Legal	\$ 5,000	\$ 2,000	\$ 1,000	\$ 3,886	\$2,886	
635	Contractual Svc-Testing	\$ 35,000	\$ 29,000	\$ 14,500	\$ 8,423	(\$6,077)	
636	Contractual Svc-Other	\$ 25,000	\$ 25,000	\$ 12,500	\$ 39,724	\$27,224	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	\$ 1,000	\$ 1,008	\$8	Gasoline Purchases from Purchasing Card
657	Insurance-General Liability	\$ 65,000	\$ 86,000	\$ 43,000	\$ 42,960	(\$40)	Monthly insurance is \$7,160

659	Insurance-Other	\$ 0	\$ 0	\$ 0	\$ 510	\$510	
660	Advertising Expense	\$ 1,000	\$ 650	\$ 325	\$ 0	(\$325)	
675	Administrative Lending Fees	\$ 8,000	\$ 2,000	\$ 1,000	\$ 1,763	\$763	
676	Bond Issuance Expense	\$ 0	\$ 0	\$ 0	\$ 85	\$85	
	Total Expenses	\$ 1,882,369	\$ 2,150,000	\$ 1,075,000	\$ 1,099,511	\$24,511	
	Surplus or (Deficit)	(2,369)	0		(80,869)		

<i>Bond Expenses and Working Cap Reserve Transfer</i>				FY 26 Actuals Thru 12/31/2025	Notes and Explanations
	03-A Water Bond			\$ 13,448	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			\$ 62,778	Monthly Payment of \$10,462.92
	17 Water Bond			\$ 76,917	Monthly Payment of \$12,819.55
	21 Water Bond			\$ 49,752	Monthly Payment of \$8,292.02
	21 Water Reserve			\$ 4,965	Monthly Payment of \$827.55
	Monthly Transfer to Working Cap Reserve			\$ 111,318	Monthly Transfer of \$18,553
	Total Bond Expenses & Transfers			\$ 319,178	

	Bond Overpayments Refund			0		Refund of Bond Overpayments
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	Surplus or (Deficit)				(151,879)		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.
<i>Restricted Income</i>		FY25 Budget Approved	FY26 Budget Approved	FY26 Budget Thru 12/31/2025	FY 26 Actuals Thru 12/31/2025	Over/(Under) Budget Thru 12/31/2025	Notes and Explanations
419.5	Capacity Accounts Interest	\$ 0	\$ 0	\$ 0	\$ 365	\$365	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	\$ 5,000	\$ 2,400	(\$2,600)	Tap Fees, Capacity Fees, Reconnection Fees, Grant Revenue
	Total Restricted Income	\$ 10,000	\$ 10,000	\$ 5,000	\$ 2,765	-\$ 2,235	

Water Bonds										
Bond Number	Account Balance as of 12/31/2025	Total Monthly Deposit	Interest Earned	Principal Portion of Payment	Interest Portion of Payment	Service Fee & Admin Fee	Account Balance as of 11/30/25	Principal Balance of Bond as of 12/31/25	Principal Balance of Bond as of 1/31/26	Notes
SHE-W-1-03-A-JE-12	\$7,198	\$2,241	\$23	\$0	\$0	\$0	\$9,463	\$192,336	\$192,336	
SHE-W-1-12-X-JE-12	\$18,005	\$10,463	\$59	\$0	\$0	\$0	\$28,527	\$2,937,818	\$2,937,818	
SHE-W-1-17-X-JE-12	\$95,712	\$12,494	\$311	\$0	\$0	\$0	\$108,517	\$2,185,000	\$2,185,000	
SHE-W-1-21-X-JE-12	\$9,657	\$8,292	\$31	\$6,359	\$1,917	\$17	\$9,689	\$966,418	\$960,059	
Totals	\$130,573	\$33,490	\$424	\$6,359	\$1,917	\$17	\$156,195	\$6,281,572	\$6,275,213	
Sewer Bonds										
Bond Number	Account Balance as of 12/31/2025	Total Monthly Deposit	Interest Earned	Principal Portion of Payment	Interest Portion of Payment	Service Fee & Admin Fee	Account Balance as of 11/30/25	Principal Balance of Bond as of 12/31/25	Principal Balance of Bond as of 1/31/26	Notes
SHE-S-1-10-A-JE-12	\$26,775	\$18,496	\$87	\$0	\$0	\$0	\$45,358	\$3,469,586	\$3,469,586	
Totals	\$26,775	\$18,496	\$87	\$0	\$0	\$0	\$45,358	\$3,469,586	\$3,469,586	
Water Reserve Funds										
Reserve Number	Reserve Balance as of 12/31/25	Monthly Deposit / Refund to Issuer	Interest Earned	Reserve Balance as of 1/31/26	Maximum Reserve Requirement	Over/(Under) Funded	Notes			
SHE-W-2-03-A-JE-12	\$28,832	(\$5,609)	\$99	\$23,323	\$23,316	\$7	Surplus received from WV Bond Commission on Jan 2026			
SHE-W-2-12-X-JE-12	\$130,254	(\$5,372)	\$423	\$125,305	\$125,304	\$1	Surplus received from WV Bond Commission on Jan 2026			
SHE-W-2-17-X-JE-12	\$188,039	(\$35,120)	\$610	\$153,529	\$153,528	\$1	Surplus received from WV Bond Commission on Jan 2026			
SHE-W-2-21-X-JE-12	\$46,332	\$828	\$150	\$47,310	\$99,306	(\$51,996)				
Totals	\$393,487	-\$45,304	\$1,283	\$349,466	\$401,454	-\$51,988				
Sewer Reserve Funds										
Reserve Number	Reserve Balance as of 12/31/25	Monthly Deposit / Refund to Issuer	Interest Earned	Reserve Balance as of 1/31/26	Maximum Reserve Requirement	Over/(Under) Funded	Notes			
SHE-S-2-10-A-JE-12	\$244,727	(\$38,380)	\$794	\$207,141	\$207,140	\$1	Surplus received from WV Bond Commission on Jan 2026			
Totals	\$244,727	(\$38,380)	\$794	\$207,141	\$207,140	\$1				

Shepherdstown Sewer

Balance Sheet

As of January 31, 2026

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
RESERVED FUNDS BANKING	787.75
RESTRICTED FUNDS BANKING	2,733,713.32
UNRESTRICTED FUNDS BANKING	282,756.97
Total Bank Accounts	\$3,017,258.04
Accounts Receivable	
Accounts Receivable	161,978.77
Total Accounts Receivable	\$161,978.77
Other Current Assets	
Due To/From Govt	-447,472.96
Due To/From Water	5,271.65
Other Current Assets	327.92
Total Other Current Assets	\$ -441,873.39
Total Current Assets	\$2,737,363.42
Fixed Assets	
Fixed Asset Adjustment	-5,284,945.59
Fixed Assets	14,508,621.71
Total Fixed Assets	\$9,223,676.12
Other Assets	
186.20 Deferred Outflows	4,428.00
Total Other Assets	\$4,428.00
TOTAL ASSETS	\$11,965,467.54
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	8,850.26
Total Accounts Payable	\$8,850.26
Other Current Liabilities	
235 Cust. Dep/Int. Pay-Cash Acct	68,213.73
Current Liabilities	93,826.59
Total Other Current Liabilities	\$162,040.32
Total Current Liabilities	\$170,890.58

Shepherdstown Sewer

Balance Sheet

As of January 31, 2026

	TOTAL
Long-Term Liabilities	
221. Bonds Payable-Long Term	3,417,802.00
253.20 Deferred Inflows	13,184.00
Total Long-Term Liabilities	\$3,430,986.00
Total Liabilities	\$3,601,876.58
Equity	
214 Retained Earnings	4,471,555.53
271 Contrib. in Aid of Construction	2,495,029.86
Membrane Transfer Equity Budget Only	930,773.00
Reserved and Restricted Funds in Operating Account	521,078.35
Net Income	-54,845.78
Total Equity	\$8,363,590.96
TOTAL LIABILITIES AND EQUITY	\$11,965,467.54

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 January 31, 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	\$16,478	\$26,508	\$26,508		
Water Capital Capacity	6082	Water	\$10,030.76	\$1,448,652	\$1,458,683		\$1,458,683	
Water Working Capital Reserve	2736	Water	\$10,030.76	\$889,957	\$899,988		\$899,988	
Water Depreciation	5234	Water	\$10,030.76	\$538,455	\$548,486		\$548,486	
Water 2017 WV Municipal Bond	8085	Water	\$10,030.76	\$366,024	\$376,055		\$376,055	
Total Water Bank Accounts.....			\$50,153.80	\$3,259,566.88	\$3,309,720.68	\$26,508.32	\$3,283,212.36	
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	\$244,451	\$254,482	\$254,482		
Sewer Capital Capacity	5993	Sewer	\$10,030.76	\$625,880	\$635,911		\$635,910.56	
Sewer Membrane	7180	Sewer	\$10,030.76	\$853,949	\$863,980		\$863,979.98	
Sewer Depreciation	1179	Sewer	\$10,030.76	\$608,046	\$618,077		\$618,077.01	
Sewer Working Capital Reserve	8615	Sewer	\$52.17	\$351,239	\$351,291		\$351,291.24	contribute a one-time-payment of \$293,100 to catch-up on your FYE 6/30/24 and 6/30/25 requirements in November 2025
Total Sewer Bank Accounts.....			\$40,175.21	\$2,683,565.57	\$2,723,740.78	\$254,481.99	\$2,469,258.79	

Shepherdstown Waterworks

Balance Sheet

As of January 31, 2026

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
RESERVED FUNDS BANKING	1,452,573.73
RESTRICTED FUNDS BANKING	2,385,119.36
UNRESTRICTED FUNDS BANKING	60,507.15
Total Bank Accounts	\$3,898,200.24
Accounts Receivable	
141 A/R, Water Customer Billing	185,584.58
143 Allow. for Doubtful Accounts	-5,000.00
Total Accounts Receivable	\$180,584.58
Other Current Assets	
142.71 Due to/From Govt Funds	-823,937.37
Due to/from Sewer	-5,786.85
Total Other Current Assets	\$ -829,724.22
Total Current Assets	\$3,249,060.60
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	-5,119,402.47
Fixed Assets (All Funds)	13,095,811.12
Total Fixed Assets	\$13,718,722.12
Other Assets	
186.20 Deferred Outflows	6,760.00
Total Other Assets	\$6,760.00
TOTAL ASSETS	\$16,974,542.72

Shepherdstown Waterworks

Balance Sheet

As of January 31, 2026

	TOTAL
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	18,961.67
Total Accounts Payable	\$18,961.67
Other Current Liabilities	
235 Customer Dep/Int Pay.-Cash Acct	92,794.19
238 Accrued Interest Payable	35,182.59
241 Misc. Current/Accrued Liab.	93,323.00
Total Other Current Liabilities	\$221,299.78
Total Current Liabilities	\$240,261.45
Long-Term Liabilities	
221. Bond Payable-Long term	6,226,279.00
253.20 Deferred Inflows	19,767.00
Total Long-Term Liabilities	\$6,246,046.00
Total Liabilities	\$6,486,307.45
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	-94,562.60
Total Equity	\$10,488,235.27
TOTAL LIABILITIES AND EQUITY	\$16,974,542.72

Note

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

Shepherdstown Waterworks







Profit and Loss

January 2026

	TOTAL	
	JAN 2026	JUL 2025 - JAN 2026 (YTD)
Income		
419 Water Interest Income	11,292.21	83,654.39
461 Water Metered Revenue	134,604.28	1,080,884.15
Total Income	\$145,896.49	\$1,164,538.54
GROSS PROFIT	\$145,896.49	\$1,164,538.54
Expenses		
401.1 Water Billing Expenses	1,512.63	7,330.58
401.2 Water Administration	4,639.53	33,670.13
401.3 Water Utility Billing	196.96	119,939.66
401.4 Water Plant Expenses	17,574.50	120,801.72
403 Water Depreciation Expense	29,626.83	207,387.81
408 Taxes-Other than Income	5,735.89	32,675.84
427 Interest Expense	1,916.96	70,561.83
521 Employee Screening		161.00
601 Water Salaries & Wages	58,827.71	313,839.90
604 Employee Pensions & Benefits	14,506.99	101,819.19
615 Purchased Power	7,043.61	29,723.32
618 Chemicals	12,861.21	76,127.81
631 Contractual Svc-Engineering	650.00	29,173.68
632 Contractual Svc-Accounting	916.67	13,950.00
633 Contractual Svc-Legal	469.00	4,355.00
635 Contractual Svc-Testing	236.25	8,659.00
636 Contractual Svc-Other		39,724.13
650 Transportation Expenses	87.96	1,095.60
657 Insurance-General Liability	7,160.00	50,120.00
659 Insurance-Other		510.00
675 Administrative Lending Fees		1,847.83
Total Expenses	\$163,962.70	\$1,263,474.03
NET OPERATING INCOME	\$ -18,066.21	\$ -98,935.49
Other Income		
419.5 Capacity Accounts Interest	57.42	422.75
474. Other Water Revenue	0.00	3,950.25
Total Other Income	\$57.42	\$4,373.00
Other Expenses		
Reconciliation Discrepancies	0.51	0.11
Total Other Expenses	\$0.51	\$0.11
NET OTHER INCOME	\$56.91	\$4,372.89
NET INCOME	\$ -18,009.30	\$ -94,562.60

Note

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

HYDRANT PROJECT WORK LIST							
<u>LOCATION</u>	<u>VALVE</u>		<u>ISSUE WITH HYDRANT</u>	<u>PROPOSED WORK PLAN</u>	<u>STATUS</u>	<u>REPORT</u>	<u>DATE</u>
	<u>Y/N?</u>	<u>In Service?</u>					
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							