

Corporation of Shepherdstown FY26 Budget Worksheet									
	REVENUES	FY24 Budget Approved	FY25 Budget Approved	Proposed FY 26	Explanation/Comments	FY25 Budget Thru 12/31/24	FY 25 Actuals Thru 12/31/24	Over/(Under) Budget Thru 12/31/24	Notes and Explanations
299	Carryover		\$ 240,000				\$0	\$0	
301	Taxes And Valuations	\$ 231,589	\$ 238,731	\$ 269,443	This amount is calculated using the county assessors report and then using the state auditors worksheet that has the town levy rate. 8.54% is the lowest municipal rate in the county.	\$ 119,686	\$ 170,494	\$60,808	Property Taxes (Collectors are busy in Aug/Sep and Feb/Mar)
301-06	Supplemental Taxes	\$ 23,100	\$ 23,100	\$ 0	There has been no Supplemental Tax revenue in the previous 2.5 fiscal years. So estimate is zero.	\$ 11,550	\$0	(\$11,550)	These are additional Property Taxes that are collected on reassessed values of properties throughout the year
303	Gas & Oil Severance Tax	\$ 0.000	\$ 20,000	\$ 0,000	This revenue is unreliable. FY25 = \$5,632 FY24 = \$15,650 FY23 = \$4,963	\$ 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	\$ 60,000	\$ 56,000	\$ 60,000	Why is revenue higher? Higher rates, number of users, and increased usage due to cold winter.	\$ 28,000	\$40,283	\$12,283	Monthly Utility Taxes assessed on all utilities
305	M&O Tax	\$ 85,000	\$ 83,000	\$ 85,000	Higher revenue due to high energy costs	\$ 41,500	\$73,547	\$32,047	Quarterly tax assessed on First Class City
306	Liquor Tax	\$ 180,000	\$ 185,000	\$ 180,000	Correct.	\$ 92,500	\$97,610	\$5,110	Quarterly tax assessed on the sale of Wine, Liquor, and Private Clubs in WV
307	Animal Control Tax	\$ 400	\$ 400	\$ 400	Correct.	\$ 200	\$181	(\$19)	Fees for dog tags collected by Jefferson County
308	Hotel/Motel Tax	\$ 140,000	\$ 300,000	\$ 300,000	Correct.	\$ 150,000	\$153,215	\$3,215	Monthly Tax assessed on local hotels, motels, and short term rentals
314	Sales Tax	\$ 540,000	\$ 560,000	\$ 560,000	One quarter received.	\$ 140,000	\$165,516	\$25,516	Quarterly 4% sales tax collected by WV on sales within Shepherdstown limits (Distributions received in Oct. Jan, Apr, and Jul)
320	Fines, Fees, and Court Costs	\$ 53,200	\$ 57,000	\$ 50,000	A bit lower?	\$ 26,500	\$26,346	(\$153)	
321	Parking Violations	\$ 26,706	\$ 30,000	\$ 32,800	A bit lower?	\$ 15,000	\$16,623	(\$4,373)	
325	Business Licenses	\$ 23,000	\$ 20,000	\$ 20,000	Correct.	\$ 10,000	\$10,346	\$346	
326	Building Permits	\$ 6,000	\$ 6,000	\$ 6,000	Correct.	\$ 3,000	\$2,464	(\$536)	
328	Franchise Tax	\$ 7,500	\$ 9,000	\$ 5,500	Correct.	\$ 4,500	\$2,734	(\$1,766)	Quarterly Tax assessed by Shepherdstown on Comcast Cable
330	Interstate/International Registration Plan	\$ 10,000	\$ 7,000	\$ 5,000	UNRELIABLE	\$ 5,000	\$0	(\$5,000)	Fees assessed by WV on commercial vehicles using the roads in The State (Usually collected monthly, but they are sporadic)
342	Parking Meters	\$ 133,125	\$ 120,000	\$ 135,000	3 year conservative average	\$ 60,000	\$84,077	\$24,077	Includes Parking Meter and Parking Permit Revenue
345	Rent and Concession Revenue	\$ 45,461	\$ 45,000	\$ 45,000	Correct.	\$ 22,500	\$4,910	(\$17,590)	Monthly rent from the Water and Sewer Departments (\$1,800 each)
350	Refuse Collection	\$ 176,267	\$ 175,000	\$ 175,000	Correct.	\$ 87,500	\$101,894	\$14,394	Monthly refuse collection revenue
368	Contributions from Other Entities	\$ 0.100	\$ 0	\$ 0	Grants and other contributions	\$ 0	\$165,767	\$165,767	\$136,767 received from WV for "Path Project" and \$30k received from Jeff Co Comm. for "Bike Path"
369	Contributions from other Funds			\$ 174950					
374	Payroll Reimbursement	\$ 0	\$ 1,095,600	\$ 0	Need clarity	\$ 547,800	\$0	(\$547,800)	Payroll Reimbursement from Water/Sewer Departments for their assets
376	Earning Income	\$ 124,635	\$ 110,000	\$ 90,000	Very conservative estimate based on economic conditions	\$ 55,000	\$47,274	(\$7,726)	Monthly Tax assessed by WV on grossing revenue in The State
380	Interest Income - Operating Account	\$ 47,200	\$ 60,000	\$ 130,000	Based on account balances. If accounts are drawn down interest is reduced	\$ 40,000	\$120,321	\$80,321	
381	Misc. Reimbursements	\$ 0.625	\$ 2,000	\$ 1,000	What is this?	\$ 1,000	\$05	(\$495)	
382	Refunds and Rebates	\$ 12,915	\$ 10,000	\$ 10,000	Correct.	\$ 5,000	\$6,389	\$139	Quarterly Rebate from WV on Recycled Card
391	Recycling Program	\$ 34,179	\$ 34,000	\$ 36,000	Correct. Monthly recycling collection revenue	\$ 17,000	\$18,374	\$1,374	Monthly recycling collection
397	Video Lottery	\$ 309,586	\$ 240,000	\$ 240,000	Correct. Weekly Tax assessed by WV on Video Lottery Games	\$ 120,000	\$129,509	\$9,509	Weekly Tax assessed by WV on Video Lottery Games
399	Miscellaneous Revenue	\$ 353	\$ 350	\$ 350		\$ 175	\$15,744	\$15,569	\$15,284 from Market House Account on 11/11/24
	Total Revenues	\$ 2,279,829	\$ 2,746,281	\$ 2,832,643		\$ 1,822,091	\$ 1,479,313	(\$342,778)	Changes to so much because of reimbursement from water/sewer
	Department Expense Line Items	FY24 Budget Approved	FY25 Budget Approved	Proposed FY 26		FY25 Budget Thru 12/31/24	FY 25 Actuals Thru 12/31/24	Over/(Under) Budget Thru 12/31/24	Notes and Explanations
400	Mayor's Office - 400	FY24 Budget Approved	FY25 Budget Approved			FY25 Budget Thru 12/31/24	FY 25 Actuals Thru 12/31/24	Over/(Under) Budget Thru 12/31/24	Notes and Explanations
101	Salary	\$ 2,000	\$ 2,000	\$ 0	There shouldn't be anything charged to this. The Mayor has not been paid. He has also requested not to be paid in FY26.	\$ 1,000	\$ 500	(\$500)	
104	FICA	\$ 151	\$ 151	\$ 0		\$ 76	\$ 38	(\$37)	
111	Telephone	\$ 570	\$ 570	\$ 500		\$ 485	\$ 40	(\$445)	
226	Liability Insurance	\$ 100	\$ 100	\$ 100		\$ 50	\$ 0	(\$50)	Workers Comp
	Total Mayor's Office	\$ 5,225	\$ 5,225	\$ 600		\$ 1,611	\$ 578	(\$1,033)	
410	City Council - 410	FY24 Budget Approved	FY25 Budget Approved	Proposed FY 26		FY25 Budget Thru 12/31/24	FY 25 Actuals Thru 12/31/24	Over/(Under) Budget Thru 12/31/24	Notes and Explanations
101	Salaries	\$ 6,000	\$ 6,000	\$ 6,000		\$ 3,000	\$ 3,375	\$375	
104	FICA	\$ 450	\$ 450	\$ 450		\$ 225	\$ 258	\$33	
226	Liability/Workers Comp Insurance	\$ 250	\$ 250	\$ 250		\$ 125	\$ 0	(\$125)	Workers Comp
	Total Council	\$ 6,700	\$ 6,700	\$ 6,700		\$ 3,350	\$ 3,633	\$283	
411	City Recorder	FY24 Budget Approved	FY25 Budget Approved	Proposed FY 26		FY25 Budget Thru 12/31/24	FY 25 Actuals Thru 12/31/24	Over/(Under) Budget Thru 12/31/24	Notes and Explanations
101	Salaries	\$ 1,500	\$ 1,500	\$ 1,500		\$ 750	\$ 375	(\$375)	
104	FICA	\$ 115	\$ 115	\$ 115		\$ 58	\$ 29	(\$29)	
226	Liability/Workers Comp Insurance	\$ 64	\$ 64	\$ 64		\$ 32	\$ 0	(\$32)	Workers Comp
	Total Recorder	\$ 1,679	\$ 1,679	\$ 1,679		\$ 840	\$ 404	(\$436)	
418	Police Judges - 418	FY24 Budget Approved	FY25 Budget Approved			FY25 Budget Thru 12/31/24	FY 25 Actuals Thru 12/31/24	Over/(Under) Budget Thru 12/31/24	Notes and Explanations
223	Professional Services	\$ 8,000	\$ 8,000	\$ 8,000		\$ 4,450	\$ 1,853	(\$2,598)	One Municipal Court judge, one prosecutor, and Magistrate
	Total Police Judges	\$ 8,000	\$ 8,000	\$ 8,000		\$ 4,450	\$ 1,853	(\$2,598)	
426	Regional Dev Authority - 426	FY24 Budget Approved	FY25 Budget Approved	Proposed FY 26		FY25 Budget Thru 12/31/24	FY 25 Actuals Thru 12/31/24	Over/(Under) Budget Thru 12/31/24	Notes and Explanations
222	Dues & Subscriptions	\$ 1,100	\$ 1,439	\$ 2,640	Per Annual Assessment Notice from Region 9	\$ 0	\$ 0	\$0	Annual Bill from Regional Development Authority (Didn't see anything paid to this account in FY24 however)
	Total Regional Dev. Authority	\$ 1,100	\$ 1,439	\$ 2,640		\$ 0	\$ 0	\$0	
437	Planning & Zoning - 437	FY24 Budget Approved	FY25 Budget Approved	Proposed FY 26		FY25 Budget Thru 12/31/24	FY 25 Actuals Thru 12/31/24	Over/(Under) Budget Thru 12/31/24	Notes and Explanations
101	Salaries	\$ 80,000	\$ 80,000	\$ 85,500	Previous position salary	\$ 40,250	\$ 44,088	\$3,838	
104	FICA	\$ 6,180	\$ 6,180	\$ 6,541		\$ 3,085	\$ 3,357	\$272	
105	Group Insurance	\$ 12,000	\$ 14,384	\$ 12,000		\$7,382	\$ 5,776	(\$1,606)	
106	Retirement	\$ 6,000	\$ 6,000	\$ 6,550		\$4,000	\$ 3,675	(\$325)	
211	Telephone	\$ 0.625	\$ 2,000	\$ 0		\$ 1,000	\$ 0	(\$1,000)	
	Department Expense Line Items	FY24 Budget Approved	FY25 Budget Approved	Proposed FY 26		FY25 Budget Thru 12/31/24	FY 25 Actuals Thru 12/31/24	Over/(Under) Budget Thru 12/31/24	Notes and Explanations
214	Travel	\$ 0	\$ 0	\$ 0	What travel???	\$ 0	\$ 0	\$0	
218	Postage	\$ 105	\$ 105	\$ 0	Correct	\$ 53	\$ 0	(\$53)	
220	Advertising/Legal Publications	\$ 370	\$ 1,000	\$ 0		\$ 500	\$ 241	(\$259)	
221	Training & Education	\$ 300	\$ 300	\$ 0	Fees for conferences and such	\$ 150	\$ 0	(\$150)	
222	Dues & Subscriptions	\$ 105	\$ 105	\$ 0		\$ 53	\$ 0	(\$53)	
209	Professional Services	\$ 6,300	\$ 21,300	\$ 6,500	Correct but unpredictable	\$ 10,650	\$ 4,290	(\$6,360)	Legal costs, added potential engineer to assist with Planning project
236	Insurance & Bonds	\$ 2,100	\$ 2,000	\$ 2,000	Correct	\$ 1,000	\$ 678	(\$322)	Workers Comp

230	Contracted Services	\$ 0	\$ 0	\$ 2,000	Contract	\$ 0	\$ 1,645	\$ 1,645	
341	Departmental Supplies	\$ 0	\$ 0	\$ 0	Contract	\$ 0	\$ 34	\$ 34	
353	Computer Software / Patch	\$ 0	\$ 0	\$ 0		\$ 0	\$ 0	\$ 0	
	Total Planning and Zoning	\$ 133,874	\$ 133,843	\$ 125,899		\$ 67,832	\$ 64,948	(\$3,874)	
438	Elections - 438	FY24 Budget Approved	FY25 Budget Approved	Proposed FY 26		FY25 Budget Thru 12/31/24	FY 25 Actuals Thru 12/31/24	Over/(Under)/ Budget Thru 12/31/24	Notes and Explanations
105	Salaries	\$ 500	\$ 0	\$ 1,000		\$ 0	\$ 0	\$ 0	
222	Departmental Supplies	\$ 4,500	\$ 0	\$ 4,500		\$ 0	\$ 0	\$ 0	
233	Total Elections	\$ 4,500	\$ 0	\$ 5,500	There will be an election in FY26	\$ 0	\$ 0	\$ 0	No election in FY 25
440	City Hall - 440	FY24 Budget Approved	FY25 Budget Approved	Proposed FY 26		FY25 Budget Thru 12/31/24	FY 25 Actuals Thru 12/31/24	Over/(Under)/ Budget Thru 12/31/24	Notes and Explanations
105	Salaries	\$ 134,440	\$ 241,179	\$ 202,868	The Payroll Detail in Dept Payroll Tab	\$ 68,547	\$ 59,409	(\$9,137)	
104	FICA	\$ 10,695	\$ 12,100	\$ 15,454		\$ 6,395	\$ 5,593	(\$1,801)	
105	Group Insurance	\$ 17,606	\$ 15,000	\$ 12,000		\$ 9,750	\$ 13,683	\$ 3,933	
106	Retirement	\$ 7,350	\$ 7,497	\$ 25,830	Assuming full participation in Retirement Plan	\$ 3,749	\$ 3,652	(\$97)	
108	Overtime/Extra Help		\$ 4,000	\$ 2,000		\$ 2,000	\$ 0	(\$2,000)	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	\$ 7,260	\$ 5,000	\$ 5,000	Correct	\$ 2,500	\$ 4,944	\$ 2,344	
215	Utilities	\$ 6,580	\$ 6,600	\$ 12,000	Correct	\$ 4,360	\$ 6,112	\$ 1,752	
214	Travel	\$ 0	\$ 2,000	\$ 2,000	Correct	\$ 1,000	\$ 0	(\$1,000)	
215	R&M Building & Grounds	\$ 2,100	\$ 2,100	\$ 0,000	Painting of municipal buildings	\$ 1,050	\$ 1,371	\$ 321	
216	R&M Equipment	\$ 2,100	\$ 2,100	\$ 2,000	Correct	\$ 1,050	\$ 409	(\$641)	
218	Postage	\$ 2,500	\$ 2,000	\$ 4,000	Correct	\$ 1,250	\$ 2,000	\$ 750	
219	Building & Equipment Rental	\$ 800	\$ 200	\$ 700	Correct	\$ 125	\$ 352	\$ 227	Mul Machine
221	Training and Education	\$ 2,000	\$ 1,500	\$ 2,000	Correct	\$ 750	\$ 185	(\$565)	
223	Advertising/Legal Publications	\$ 500	\$ 500	\$ 1,000	Correct	\$ 250	\$ 467	\$ 217	
233	Books & Subscriptions	\$ 5,000	\$ 1,000	\$ 0	Moved into IT line 353	\$ 500	\$ 1,391	\$ 1,491	Plans for technical/IT applications have been budgeted here but should be moved to computer software line
235	Professional Services	\$ 25,507	\$ 25,000	\$ 25,000		\$ 13,500	\$ 36,202	\$ 22,702	Some of the expense paid from this line should be in line 353
234	Audit Costs	\$ 6,000	\$ 6,000	\$ 6,100	FYE 2025 audit	\$ 4,000	\$ 10,800	\$ 6,800	Nearly Audit Costs
236	Insurance & Bonds	\$ 15,500	\$ 20,000	\$ 15,500		\$ 10,000	\$ 17,748	\$ 7,748	Workers Comp and liability
236	Contracted Services	\$ 16,438	\$ 30,000	\$ 41,000	Possibly Bar Chagman related in FY26	\$ 15,000	\$ 26,709	\$ 11,709	Event Payroll Fees and Data Project
	Department Expense Line Items	FY24 Budget Approved	FY25 Budget Approved	Proposed FY 26		FY25 Budget Thru 12/31/24	FY 25 Actuals Thru 12/31/24	Over/(Under)/ Budget Thru 12/31/24	Notes and Explanations
341	Departmental Supplies	\$ 15,100	\$ 15,000	\$ 23,000	Furniture? Accounting Clerk needs a desk	\$ 7,500	\$ 9,291	\$ 1,791	Office Supplies, Cleaning Supplies, Town Uniform Laundry Services, Etc
353	Computer Software/IT		\$ 15,000	\$ 10,200	2 computer arrangements plus new curved monitors and any unforeseen occurrences	\$ 7,500	\$ 13,348	\$ 5,848	IT subscriptions like Adobe, zoom, quickbooks, etc; moving into this line
	Total City Hall	\$ 294,264	\$ 343,659	\$ 479,382		\$ 171,525	\$ 199,824	\$ 27,899	Electronics/Supplies to be an increase reflects lines that are underbudgeted in the current year
444	Contributions/Transfers-444	FY24 Budget Approved	FY25 Budget Approved	Proposed FY 26		FY25 Budget Thru 12/31/24	FY 25 Actuals Thru 12/31/24	Over/(Under)/ Budget Thru 12/31/24	Notes and Explanations
566	Contributions - Support for Community Organizations		\$ 15,000	\$ 15,000	This is the line for Town contributions to organization that request funding. Fireworks, fireworks, etc and other	\$ 7,500	\$ 6,910	(\$590)	Mural and CATT Donation
569	Fire Dept		\$ 4,700	\$ 6,000	The previous administration approved a distribution based on the total VU received in the previous FY divided by the number of events the town received payment.	\$ 2,350	\$ 7,098	\$ 4,748	
	Total Contributions/Transfers		\$ 19,700	\$ 21,000		\$ 9,850	\$ 14,008	\$ 4,158	
571	Parking			Proposed FY26	Separating out parking from police as per State Municipal Code				
	Salaries			\$ 51,084					
	FICA			\$ 3,500					
	Insurance			\$ 6,800					
	Retirement			\$ 6,000					
	Uniforms			\$ 750	Mainly footwear				
	R&M Equipment			\$ 2,000	meter maintenance... and Segway				
				\$ 72,134					
600	Contingencies-600	FY24 Budget Approved	FY25 Budget Approved	Proposed FY 26		FY25 Budget Thru 12/31/24	FY 25 Actuals Thru 12/31/24	Over/(Under)/ Budget Thru 12/31/24	Notes and Explanations
586	Unexpected Contingencies	\$ 0	\$ 25,000	\$ 100,000	Need to discuss this item maybe should be move	\$ 12,500	\$ 0	(\$12,500)	
	Total Contingencies	\$ 0	\$ 24,884	\$ 100,000		\$ 12,442	\$ 0	(\$12,442)	
700	Police Department- 700	FY24 Budget Approved	FY25 Budget Approved			FY25 Budget Thru 12/31/24	FY 25 Actuals Thru 12/31/24	Over/(Under)/ Budget Thru 12/31/24	Notes and Explanations
103	Salaries	\$ 402,000	\$ 445,000	\$ 407,725	Includes 2% merit and 2.5% COLA	\$ 222,500	\$ 264,034	\$ 41,534	Includes Admin Support
104	FICA	\$ 35,000	\$ 40,545	\$ 35,781		\$ 20,273	\$ 19,818	(\$455)	
105	Group Insurance	\$ 79,840	\$ 92,000	\$ 98,750		\$ 46,000	\$ 50,062	\$ 4,062	
106	Retirement	\$ 30,000	\$ 30,000	\$ 30,000		\$ 15,000	\$ 9,104	(\$5,896)	
108	Overtime		\$ 60,000	\$ 40,800	We should continue to break out Overtime/Help for analysis purposes	\$ 40,500	\$ 0	(\$40,500)	Overtime is not being broken out separately but is being included in Salary line (This had not been previously separated from Salaries before FY25)
109	Extra Help								
211	Telephone	\$ 12,600	\$ 10,000	\$ 10,000	Correct	\$ 5,000	\$ 3,933	(\$1,067)	
213	Utilities	\$ 4,543	\$ 5,000	\$ 5,000	Correct	\$ 2,500	\$ 1,991	(\$509)	
215	R&M Building & Grounds	\$ 5,500	\$ 15,000	\$ 15,000	Was counter finished? NO Also was entered in line 700-341 should be located here	\$ 7,500	\$ 0	(\$7,500)	Includes repair of front counter
216	R&M Equipment	\$ 6,000	\$ 4,000	\$ 5,000	Tasers and supplies for police gear should be in line 700-341	\$ 2,000	\$ 49,250	\$ 47,250	Purchase of tasers (should this be moved to departmental supplies)
217	R&M Auto	\$ 14,000	\$ 14,000	\$ 14,000	In line with historic receipts	\$ 7,000	\$ 4,465	(\$2,535)	
218	Postage	\$ 2,100	\$ 2,100	\$ 2,100	In line with historic receipts	\$ 1,050	\$ 750	(\$300)	
219	Building & Equipment Rental	\$ 0	\$ 0	\$ 0		\$ 0	\$ 0	\$ 0	
220	Advertising/Legal Publications	\$ 1,000	\$ 1,000	\$ 1,000	In line with historic receipts	\$ 500	\$ 0	(\$500)	
221	Training & Education	\$ 4,000	\$ 4,000	\$ 5,000	Slight increase due to increased training	\$ 2,000	\$ 2,348	\$ 348	
223	Books & Subscriptions	\$ 400	\$ 0	\$ 0		\$ 0	\$ 0	\$ 0	
235	Professional Services	\$ 17,670	\$ 17,000	\$ 6,000		\$ 6,500	\$ 1,148	(\$5,352)	Law Firm Fees
236	Insurance & Bonds	\$ 104,500	\$ 65,000	\$ 77,500	This based on current billing invoices.	\$ 32,500	\$ 39,474	\$ 6,974	Workers Comp and Liability Insurance
239	Court Costs and Damages	\$ 5,250	\$ 5,000	\$ 1,000	Legal fees (Blaides Rec...) and judge	\$ 2,500	\$ 4,318	\$ 1,818	
240	Contracted Services	\$ 3,450	\$ 3,450	\$ 3,450	Cell phone service, radio service... and also getting covidshot, pest control with Tr	\$ 1,725	\$ 5,625	\$ 3,900	Magnistrate and Tax Adversors billing here (This should be moved to 553) Magnistrate should have its own section
245	Police Resistance Fees	\$ 1,113	\$ 6,000	\$ 7,000	Resistance to WV State for their share of moving violations. Also includes Town Court resistance. Cap Recruits	\$ 1,000	\$ 4,605	\$ 3,605	
	Department Expense Line Items	FY24 Budget Approved	FY25 Budget Approved			FY25 Budget Thru 12/31/24	FY 25 Actuals Thru 12/31/24	Over/(Under)/ Budget Thru 12/31/24	Notes and Explanations
307	Bank Charges	\$ 500	\$ 0	\$ 0		\$ 0	\$ 0	\$ 0	
341	Departmental Supplies	\$ 35,210	\$ 35,210	\$ 35,000	ink, toner, printers, ammunition, targets, laser and laser supplies, new rifs, flashlights, body camera, battery, handcuffs, radio, radio, microphone, AED, first aid kits, lights and cones, jump boxes, fire extinguisher, vehicle kits, gas mask, radar and lidar...	\$ 17,000	\$ 4,778	(\$10,622)	
345	Police Gas/Fuel	\$ 15,000	\$ 20,000	\$ 20,000	In line with previous years.	\$ 10,000	\$ 9,511	(\$489)	
345	Uniforms	\$ 5,000	\$ 5,000	\$ 4,400	Police Uniforms, Gloves, Hats, Duty belt rig, batons...	\$ 2,500	\$ 1,853	(\$647)	

353	Computer Software/IT	\$ 15,530	\$ 15,000	\$ 47,000	New electronics for current cruisers in addition to CAD service and new electronic cradles for 90.1 center compliance	\$ 7,500	\$ 7,290	(\$210)	Software costs, Tek Advisors Etc
	Total Police Dept	\$352,494	\$353,325	\$363,674	Increase is due to electronics	\$403,653	\$406,590	\$26,267	
700	Streets - 700	FY24 Budget Approved	FY25 Budget Approved			FY25 Budget Thru 12/31/24	FY 25 Actuals Thru 12/31/24	Over/(Under) Budget Thru 12/31/24	Notes and Explanations
103	Salaries	\$44,500	\$46,000	\$121,063.00	Merit 2% COLA 2.5%	\$ 33,000	\$45,719	\$27,719	
104	FICA	\$ 8,160	\$8,160	\$9,483.17		\$ 5,560	\$ 4,598	\$3,946	
105	Group Insurance	\$ 18,000	\$23,000	\$29,508.00		\$ 11,000	\$ 12,708	\$1,708	
106	Retirement	\$ 4,000	\$ 4,000	\$6,000.00		\$ 2,000	\$ 2,935	\$935	
211	Telephone	\$ 767	\$ 500	\$600.00	Correct	\$ 250	\$ 265	\$15	
213	Utilities	\$ 25,200	\$ 25,000	\$26,000.00	Street lights, electric bills, water and sewer bills, for public works offices and garages	\$ 12,500	\$ 14,066	\$1,566	
215	R&M Buildings & Grounds	\$ 26,100	\$ 2,000	\$7,000.00	Maintaining PW garage and offices	\$ 1,000	\$2,821	\$1,821	
216	R&M Equipment	\$ 216	\$ 1,500	\$5,000.00	Maintenance on heavy equipment (Bobcat...)	\$ 750	\$2,059	\$1,309	
217	R&M Auto	\$ 7,000	\$5,000	\$11,000.00	Dump trucks, pick up trucks,...	\$ 2,500	\$ 4,969	\$2,469	
220	Advertising/Legal Publications/Postage	\$ 500	\$ 200	\$250.00	Correct	\$ 125	\$ 0	(\$125)	
221	Training & Education	\$ 255	\$ 200	\$200.00	Correct	\$ 128	\$ 0	(\$128)	
226	Insurance & Bonds	\$ 17,382	\$ 17,000	\$23,000.00	Correct	\$ 6,500	\$ 6,719	\$2,219	Workers Comp and Liability
230	Contracted Services	\$ 0	\$ 40,000	\$72,500.00	paying for water and sewer repairs even outside of town Snow removal or street cleaning and trees	\$ 26,000	\$ 18,638	(\$7,362)	Includes Tree Maintenance
341	Departmental Supplies	\$ 10,450	\$ 15,000	\$35,000.00	(includes misc tools, signs, shovels, salt, gravel, cold packs 25,000)	\$ 7,500	\$ 11,768	\$4,268	
343	Auto Supplies	\$ 7,500	\$7,500	\$7,500.00	Correct	\$ 3,750	\$ 3,275	(\$5,275)	
345	Uniforms	\$7,000	\$5,000	\$5,000.00	Correct	\$ 2,500	\$ 2,219	(\$2,781)	
	Total Streets	\$207,859	\$ 227,100	\$363,546		\$386,553	\$352,609	\$ 41,357	
800	Sanitation 800	FY24 Budget Approved	FY25 Budget Approved			FY25 Budget Thru 12/31/24	FY 25 Actuals Thru 12/31/24	Over/(Under) Budget Thru 12/31/24	Notes and Explanations
103	Salaries	\$65,380	\$ 75,000	\$137,780.00	Merit 2% COLA 2.5%	\$ 37,000	\$ 74,108	\$6,808	
104	FICA	\$ 5,155	\$5,800	\$10,540.17		\$ 2,800	\$ 5,638	\$3,738	
105	Group Insurance	\$41,820	\$ 10,000	\$10,000.00		\$ 5,000	\$ 6,621	(\$1,779)	
106	Retirement	\$ 4,000	\$5,000	\$12,200.00		\$ 2,500	\$ 5,058	\$2,558	
216	R&M Equipment	\$ 6,500	\$ 15,000	\$1,000.00	equipment attachments for trash and recycling trucks	\$ 7,500	\$ 0	(\$7,500)	
217	R&M Auto	\$ 7,500	\$ 10,000	\$10,000.00	Garbage truck, recycling truck	\$5,000	\$ 3,356	(\$1,644)	
218	Postage	\$ 5,000	\$5,000	\$250.00		\$ 2,500	\$0	(\$2,500)	
220	Advertising	\$ 500	\$ 500	\$500.00		\$ 50	\$ 0	(\$50)	
221	Training & Education	\$ 400	\$ 400	\$200.00		\$ 200	\$ 0	(\$200)	
226	Insurance & Bonds	\$ 16,980	\$ 35,000	\$1,200.00	This is Sanitation portion of workers comp and - occupational insurance	\$ 17,000	\$ 940	(\$16,060)	Workers Comp
230	Contracted Services	\$ 25,000	\$ 25,000	\$25,000.00	This related like to work on	\$ 10,000	\$ 9,895	(\$105)	Reimbursement to Bavarian Inn for Trash Service Per Amusement Agreement
	Department Expense Line Items	FY24 Budget Approved	FY25 Budget Approved			FY25 Budget Thru 12/31/24	FY 25 Actuals Thru 12/31/24	Over/(Under) Budget Thru 12/31/24	Notes and Explanations
341	Departmental Supplies	\$ 3,800	\$ 10,000	\$12,000.00	Trash cans, dumpsters, recycling bins, commercial hazardous waste	\$ 5,000	\$ 14,301	\$9,301	
343	Auto Supplies	\$ 12,000	\$ 12,000	\$5,000.00	oil, coolant...for tractors and vehicles	\$ 6,000	\$ 2,884	(\$4,116)	
345	Uniforms	\$ 3,000	\$3,000	\$4,000.00	Correct	\$ 1,500	\$ 1,514	\$14	
349	OS Landfill	\$ 26,200	\$ 26,400	\$26,000.00	Dump fees, and other costs associated	\$ 14,200	\$ 13,392	(\$808)	Landfill Fees
349	OS Recycling	\$ 11,500	\$ 15,000	\$20,000.00	Dump fees, and other costs associated	\$ 7,500	\$ 9,125	\$1,625	Recycling Fees
353	Software/IT	\$ 11,367	\$ 12,000	\$6,000.00	Tek Advisors, IT, billing software...shared with the budget	\$ 6,000	\$ 300	(\$5,694)	Infuot, Tek Advisors Etc
	Total Sanitation	\$265,763	\$ 263,700	\$383,279		\$330,850	\$443,478	\$112,628	
900	Water & Sewer 900	FY24 Budget Approved	FY25 Budget Approved	This is not part of the Corporation of Shepherdsdown budget		FY25 Budget Thru 12/31/24	FY 25 Actuals Thru 12/31/24	Over/(Under) Budget Thru 12/31/24	Notes and Explanations
103	Salaries	\$ 0	\$ 788,000			\$ 590,300	\$ 0	(\$590,300)	Salaries are being recorded in Due To/From Account Instead of here
104	FICA	\$ 0	\$42,000			\$ 21,000	\$ 0	(\$21,000)	FICA is being recorded in Due To/From Account Instead of here
105	Group Insurance	\$ 0	\$ 176,000			\$ 65,000	\$ 2,067	(\$62,933)	
106	Retirement	\$ 0	\$ 65,000			\$ 32,500	\$ 0	(\$32,500)	Retirement is being recorded in Due To/From Account Instead of here
	Total Water & Sewer		\$ 1,091,000			\$147,800	\$2,067	(\$145,733)	Water and Sewer will reimburse for these expenses
900	Parks and Rec - 900	FY24 Budget Approved	FY25 Budget Approved			FY25 Budget Thru 12/31/24	FY 25 Actuals Thru 12/31/24	Over/(Under) Budget Thru 12/31/24	Notes and Explanations
103	Salaries	\$ 10,700	\$ 7,000	\$0.00		\$ 3,500	\$ 0	(\$3,500)	
104	FICA	\$ 1,050	\$ 536	\$0.00		\$ 268	\$ 0	(\$268)	
105	Group Insurance	\$ 3,310	\$ 1,677	\$2,500.00		\$ 838	\$ 1,955	\$1,087	
106	Retirement	\$ 230	\$ 200	\$0.00		\$ 100	\$ 0	(\$100)	
213	Utilities	\$ 400	\$ 200	\$250.00		\$ 125	\$ 82	(\$43)	
215	R&M Buildings & Grounds	\$ 5,000	\$5,000	\$6,000.00	Repairs to fencing, park equipment...	\$ 2,500	\$ 3,505	\$1,005	
216	R&M Equipment	\$ 0	\$ 0	\$1,000.00	mower, weed whacker, blower, trimmer repairs	\$ 0	\$ 0	\$ 0	
226	Insurance & Bonds	\$ 1,050	\$ 1,137	\$1,500.00	Workers Comp and Liability Insurance	\$ 669	\$ 1,494	\$825	Workers Comp and Liability
341	Departmental Supplies	\$ 5,000	\$2,000	\$2,000.00	Mulch	\$ 1,000	\$ 0	(\$1,000)	
343	Auto Supplies	\$ 5,125	\$2,000	\$1,000.00	gas, diesel...	\$ 1,000	\$ 566	(\$434)	
458	Capital Outlay-Other Improvements	\$ 0	\$ 0	\$0.00	This is dependent on the design of Hurley Park - Land improvements (fencing, asphalt, sidewalks, trees)				
	Total Parks and Rec	\$40,850	\$36,000	\$26,250		\$15,000	\$7,130	(\$6,350)	
901	Visitor's Bureau - 901	FY24 Budget Approved	FY25 Budget Approved	Proposed FY 26		FY25 Budget Thru 12/31/24	FY 25 Actuals Thru 12/31/24	Over/(Under) Budget Thru 12/31/24	Notes and Explanations
567	Contributions	\$ 73,500	\$ 150,000	\$ 150,000		\$ 75,000	\$ 71,983	(\$3,017)	50% of House/Hotel Tax Collections
460	Construction in progress	\$ 0	\$ 120,000	\$ 0		\$ 120,000	\$ 153,422	\$33,422	Market House Renovation
	Total Visitor's Bureau	\$73,500	\$ 270,000	\$ 150,000		\$ 195,000	\$225,405	\$30,405	
912	Civic Promotions	FY24 Budget Approved	FY25 Budget Approved	Proposed FY 26		FY25 Budget Thru 12/31/24	FY 25 Actuals Thru 12/31/24	Over/(Under) Budget Thru 12/31/24	Notes and Explanations
568	Contributions	\$ 0	\$ 0	\$ 0	This is the line item for transfers to non-government entities that provide civic promotion.				
568-001	Contributions - Vibrant Downtown & Support the Downtown	\$ 0	\$ 0	\$ 1,000					
568-002	Contributions - Housing and Historical Preservation			\$ 1,000					
568-003	Contributions - Land Use Planning			\$ 1,000					
568-004	Contributions - Sustainable Services			\$ 1,000					
568-005	Contributions - Town Facilities and Parks			\$ 1,000					
	Total Civic Promotions			\$ 5,000					
956	Library 956	FY24 Budget Approved	FY25 Budget Approved	Proposed FY 26		FY25 Budget Thru 12/31/24	FY 25 Actuals Thru 12/31/24	Over/(Under) Budget Thru 12/31/24	Notes and Explanations
567	Contributions	\$ 21,600	\$ 21,600	\$ 24,840		\$ 16,800	\$ 12,600	\$1,600	Monthly Contribution from Shepherdsdown to the Library of \$1,600
	Total Library	\$ 21,600	\$ 21,600	\$ 24,840	Monthly contribution \$2,070	\$ 16,800	\$ 12,600	\$1,600	
361	Total Expenses	\$ 1,877,887	\$ 3,416,728	\$3,693,643		\$ 1,764,643	\$ 1,375,887	(\$380,847)	
362									
363									
383	Surplus or (Deficit)			\$ 0				246,370	Transfer to Capital Outlay

Corporation of Shepherdstown
FY26 Capital Budget Worksheet

	Department Expense Line Items			Proposed FY 26	Explanation/Comment
		FY24 Budget Approved	FY25 Budget Approved		
440	City Hall - 440	FY24 Budget Approved	FY25 Budget Approved	Proposed FY 26	
353	Computer Software/IT			\$ 43,000	Enterprise Software Initial Setup
	Total City Hall			\$ 43,000	
700	Police Department - 700	FY24 Budget Approved	FY25 Budget Approved		
341	Departmental Supplies			\$ 25,000	Vests
459	Capital Outlays-Equipment			\$ 72,000	New cruiser
	Total Police Dept			\$ 97,000	
750	Streets - 750	FY24 Budget Approved	FY25 Budget Approved		
457	Capital Outlay-Buildings	\$ 0	\$ 0	\$40,000.00	Pole barn for equipment
459	Capital Outlay-Equipment			\$250,000.00	New street sweeper/vac that is american made and easily maintained/superior replacement
	Total Streets	\$ 207,810		\$ 290,000	
800	Sanitation-800	FY24 Budget Approved	FY25 Budget Approved		
459	Capital Outlay-Equipment			\$243,000.00	New trash truck
	Total Sanitation			\$ 243,000	
900	Parks and Rec - 900	FY24 Budget Approved	FY25 Budget Approved		
458	Capital Outlay-Other Improvements	\$ 0	\$ 0	\$50,000.00	This is dependent on the design of Hurley Park - Land Improvements (fencing, asphalt, sidewalks, trees)
459	Capital Outlay-Equipment			\$10,000.00	Playground equipment, BBall hoops...
	Total Parks and Rec			\$ 60,000	
381	Total Expenses			\$ 733,000	