			(	Corporation of Shephe FY26 Budget Works					
	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	-		\$ 240.000			-	\$0	12/31/24	
301	Carryover Taxes Ad Valorem	\$231,599	\$ 239,731	\$289,443	This amount is calculated using the county assessers report and then using the state auditors worksheet that has the town levy rate. 8.54% is the lowest municipal rate in the county.	\$ 119,886	\$170,494	\$50,628	Property Taxes (Collections are heavy 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
303	Gas & Oil Severance Tax	\$ 9,000	\$20,000	\$ 5,000	This revenue is unreliable. FY 25 = \$5,635 FY24 = \$15,650 FY23 = \$6,003	\$ 20,000	\$5,636	(\$14,364)	year Annual distribution from WV for Gas and Oil mining taxes imposed on businesses (Distribution occurs in
304	Utility Tax	\$ 56,000	\$56,000	\$ 80,000	Why is revenue higher? Higher rates, number of users, and increased usage due to cold winter.	\$ 28,000	\$40,283	\$12,283	Dusinesses (Distribution occurs in October) Monthly Utility Taxes assessed on all utilities
305	B&O Tax	\$85,000	\$83,000	\$85,000	Higher revenue due to high energy costs	\$ 41,500	\$73,587	\$32,087	Quarterly tax assessed on First Energy Only
306	Liquor Tax	\$180,000	\$ 185,000	\$ 185,000	Correct.	\$ 92,500	\$97,610	\$5,110	Quarterly tax assessed on the sale of Wine, Liquor, and Private Clubs
307	Animal Control Tax	\$ 400	\$ 400	\$ 400	Correct.	\$200	\$181	(\$19)	by WV Fees for dog tages collected by
308	Hotel/Motel Tax	\$140,000	\$ 300,000	\$ 300,000	Correct.	\$ 150,000	\$153,215	\$3,215	Jefferson County Monthly Tax assessed on local hotels, motels, and short term
314	Sales Tax	\$540,000	\$ 560,000	\$ 560,000	One quarter received.	\$ 140,000	\$165,516	\$25,518	rentals Quarterly 1% sales tax collected by
									WV on sales within Shepherdstow limits (Distributions received in Oct, Jan, Apr, and Jul)
320	Fines, Fees, and Court Costs	\$ 53,255	\$57,000	\$ 55,000	A bit lower? A bit low?	\$ 28,500	\$26,245	(\$2,255)	
321 325	Parking Violations Business Licenses	\$20,795	\$30,000 \$20,000	\$ 12,000 \$ 10,000	A bit low? Correct.	\$ 15,000 \$ 10,000	\$10,623 \$10,346	(\$4,377) \$346	
326	Building Permits	\$ 6,500	\$4,000	\$ 4,000	Correct.	\$2,000	\$2,464	\$464	
328	Franchise Tax	\$7,500	\$9,000	\$ 5,500	Correct.	\$4,500	\$2,734	(\$1,766)	Quarterly Tax assessed by Shepherdstown on Comcast Cable Fees assessed by WV on
330	Interstate/International Registration Plan	\$10,000	\$7,000	\$ 5,000	UNRELIABLE	\$3,500	\$0	(\$3,500)	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	\$ 155,000	3 year conservative average	\$ 60,000	\$84,077	\$24,077	Includes Parking Meter and Parking
345	Rent and Concession Revenue	\$45,061	\$45,000	\$45,000	Correct.	\$ 22,500	\$27,410	\$4,910	Permit Revenue Monthly rent from the Water and Sewer Departments (\$1,800 each)
350	Refuse Collection	\$175,297	\$ 175,000	\$175,000	Correct.	\$ 87,500	\$101,894	\$14,394	Sewer Departments (\$1,800 each) Monthly refuse collection revenue
368	Contributions from Other Entities	\$2,100	\$0	\$0	Grants and other contributions	\$0	\$185,767	\$165,767	\$135,767 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 cilarity	\$ 547,800	\$0	(\$547,800)	Payroll Reimbursement from Water/Sewer Departments for their payrolls
376	GamingIncome	\$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 gaming revenue in The State
380	Interest Income - Operating Account	\$ 67,200	\$80,000	\$ 130,000	Based on account balances. If accounts are	\$ 40,000	\$120,321	\$80,321	
381	Misc. Reimbursements	\$2,625	\$2,000	\$ 1,000	drawn down interest is reduced What is this?	\$1,000	\$555	(\$445)	
382	Refunds and Rebates	\$ 12,915	\$10,000	\$ 10,000	Correct.	\$5,000	\$5,389	\$389	Quarterly Rebate from WV Purchasine Card
391	Recycling Program	\$34,178	\$34,000	\$ 36,000	Correct. Monthly recycling collection revenue	\$ 17,000	\$18,374	\$1,374	Monthly recycling collection revenue
397 399	Video Lettery Miscellaneous Revenue	\$ 309,586 \$ 358	\$ 240,000 \$ 350	\$240,000	Correct. Weekly Tax assessed by WV on Video Lottery Games	\$ 120,000 \$ 175	\$129,599 \$15,919	\$9,599 \$15,744	Weekly Tax assessed by WV on Video Lottery Games \$15.104 from Market House
	Total Revenues	\$ 2,273,829	\$ 3,746,181	\$2,633,643		\$1,623,091	\$ 1,475,513	(\$147,578)	Accident on 11/11/23 Change is so much because of
			Index FY25 Budzet Approved	Proposed FY 26		FY25 Budget Thru 12/31/34	FY 25 Actuals Thru 12/31/24	Over/(Under) Budget Thru	reimbursement from water/sewer
		Department Expense Line Items App		Proposed FY 25		FY25 Budget Thru 12/31/24	FY 25 Actuals Thru 12/31/24	12/31/24	Notes and Explanations
69	Mayor's Office - 409	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
1	01 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 FY28.	\$1,000	\$ 500	(\$500)	
	04 FICA	\$ 151	\$ 151	\$0		\$76	\$38	(\$37)	
1	11 Telephone 26 LiabilityInsurance	\$ 970 \$ 100	\$ 970 \$ 100	\$500 \$100		\$485 \$50	\$40 \$0	(\$445) (\$50)	Workers Comp
-	Total Mayor's Office	\$3,221	\$3,221	\$ 600		\$1,611	\$ 578	(\$1,032)	Hunters Comp
10	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
	01 Salaries	\$ 6,000	\$6,000	\$ 6,000		\$3,000	\$3,375	\$375	
1	04 FICA	\$ 450	\$ 450	\$ 450		\$225	\$ 258	\$33	Wedge Ores
2	Total Council	\$ 6,700	\$ 5,700	\$ 6,700		\$3,350	\$3,633	\$283	women's comp
11	City Recorder	FY24 Budget Approved	FY25 Budget Approved	Proposed FY 26					Notes and Explanations
1		1124 Bulger Apploted	- 123 Budget Approved			FY25 Budget Thru 12/31/24	FY 25 Actuals Thru 12/31/24	Over/(Under) Budget Thru 12/31/24	
	01 Salaries	\$ 1,500	\$1,500	\$ 1,500		\$750	\$375	(\$375)	
1	04 FICA						\$ 375	(\$375) (\$29)	
1		\$1,500	\$1,500	\$1,500		\$750 \$58	\$375	(\$375)	Workers Comp
1	04 FICA 26 Liability /Workers Comp Insurance Tetal Recorder	\$1,500 \$115 \$84 \$1,679	\$1.500 \$115 \$64 \$1679	\$1,500 \$115 \$64		\$750 \$58 \$32 \$840	\$ 375 \$ 29 \$ 0 \$ 464	12/31/24 (\$375) (\$20) (\$32) (\$436)	Workers Comp
1	04 FICA 28 Liability /Workers Comp Insurance	\$1,500 \$115 \$64	\$1,500 \$115 \$64	\$1,500 \$115 \$64		\$750 \$58 \$32	\$375 \$29 \$0	12/31/24 (\$375) (\$29) (\$32)	
1 2	04 FICA 26 Liability /Workers Comp Insurance Tetal Recorder	\$1,500 \$115 \$84 \$1,679	\$1.500 \$115 \$64 \$1679	\$1,500 \$115 \$64		\$750 \$58 \$32 \$840	\$ 375 \$ 29 \$ 0 \$ 464	12/31/24 (\$375) (\$20) (\$32) (\$436)	Workers Comp Notes and Explanations One Municipal Court Judge, one
1 2	94 FICA 25 Liabity Workers Comp Insurance Total Recorder Pulice Judges - 426	\$ 1.500 \$ 115 \$ 64 \$ 1.679 FY24 Budget Approved	81.500 8155 804 81,079 P725 Bedget Approved	\$ 1.500 8 115 5 04 8 1.679		8 750 8 56 8 32 8 440 PY25 Budget Thru 12/31/24	\$ 375 \$ 29 \$ 0 \$ 404 FY 25 Actuals Thru 22/32/24	12/31/24  (\$275)  (\$20)  (\$20)  (\$438)  (\$438)  Over/(Under) Budget Thru 12/31/24	Workers Comp Notes and Explanations
1 2 18 2	64 PicA 56 Lubity Wester Comp Insurance Tetal Recorder Patce Judges - 458 20 Protos Senat Services	\$ 1.500 8 115 8 64 8 1.679 7738 Budget Approved 8 8.000	11.000 11.50 11.5 5.6 11.07 11.0	\$ 1.500 \$ 2.55 \$ 64 \$ 2.879 4 0.000		8 750 8 58 8 32 8 840 PY25 Budget Thru 12/33/24 8 4.450	8 375 8 29 8 0 8 404 FY 25 Actuals Thru 22/31/24 8 1.653	12/31/24 (5376) (5376) (5376) (5377) (5377) (5377) (5377) (5436) Over(Under) Bodget Thre 22/31/24 (52,086) (52,086) Over(Under) Bodget Thre	Workers Comp Notes and Explanations One Municipal Court Judge, one
1 2 18 2 35	de PECA Labelary Montana Comp Insurance a Testan Recorder Protocologias - 649 20 Professional Sorrices Testa Philice Judges	81.500 8115 864 85479 7728 Budget Approved 88.900 88.900	81.500           81.5           84.6           81.579           722 budget Approved           81.500           81.500	8 1.509 8 1.15 8 4.4 8 1.879 8 1.879 8 1.800 8 1.900	Pri Annul Accessment funce from Region	1720 152 152 158 9725 Audjet Thes 1232/24 94,450 84,450	8 375 8 30 8 40 8 40 9 25 Actuals Thes 2232/24 8 1.653 8 1.653	12/31/24 (\$375) (\$375) (\$32) (\$32) (\$438) (\$438) 0ever(Under) Budget Three 23/31/24 (\$2,588) (\$2,588)	Wurkers Comp Wurkers Comp Notes and Explanations One Municipal Coart Judge, one protection, and Payloutine Notes and Explanations Notes and Explanations
1 2 18 2 35	AFCA     LCA     LCA     LDATy, Worker, Complexitude     Tetal, Rescolar     Police, Judges - 65     Police, Judges - 65     Tetal, Police, Judges     Tetal, Police, Judges     Regional, Dev Authority - 455	11.50 115 844 8167 844 81.079 728.Bulget Approved 81.000 81.000 91.0000 91.0000 91.0000 91.0000 91.0000 91.0000 91.0000 91.0000 91.0000 91.0000 91.0000 91.0000 91.0000 91.0000 91.0000 91.0000 91.0000 91.0000 91.	81.000           815           844           81.000           81.000           81.000           81.000           81.000           81.000           9128 badget Approved	81.509 815 844 814 81.679 81.009 81.000 81.000 91.000 91.000	Per Annul Aussamer Valos hon Region 9	170 150 502 5840 P25 helpet Theu 1232/24 8.4,400 8.4,400 P25 helpet Theu 1232/24	8.255 8.25 8.0 8.04 97 25 Actuals Thre 123/24 97 25 Actuals Thre 123/24 97 25 Actuals Thre 123/24	12/21/24     (8279)     (8279)     (8279)     (8279)     (8428)     (8428)     0reer(Vloker) Budget Thes     12/23/24     (82.098)     (82.098)     (82.098)     0reer(Vloker) Budget Thes     12/23/24	Notes of Deplerations Notes and Deplerations Des Maricipal Coart Julge, one presector, and Magdorize Notes and Deplerations Notes and Deplerations
1 2 18 2 35	APEC.     Factor       Status     Lookiny Montens Damp Insurance       Tatal Records     Tatal Records       Patice Judges     20       Pointeschaft Samper     Tatal Patice Indiges       Regional Dev Authonity - 455     20       Davis & Extraoriptions     21	81.50           815           864           81.679           81.679           81.679           81.679           81.679           81.679           81.679           81.679           81.679           81.679           81.679           81.679           81.679           81.670           81.670           81.670           81.670           81.670           81.670	11.000           11.5	\$ 1.500 \$ 1.50 \$ 1.5 \$ 5.4 \$ 5.479 \$ 1.500 \$ 1.500 \$ 1.500 \$ 1.500 \$ 1.500 \$ 1.500 \$ 2.500 \$ 22.60		1700 150 150 150 150 150 150 150 1	8,575 8,529 8,0 8,648 9,755 Adeads Three 12:92:024 8,1,653 9,725 Adeads Three 12:92:024 9,256 Adeads Three 12:92:024 9,0 9,0 9,0 9,0 9,0 9,0 9,0 9,0 9,0 9,0	2013/34 2016 2017 20	Modess Corp Workes and Explanations Des Montes and Explanations Des Montes and Explanations Montes and Montes an
1 2 156 2 155 2 2 2 2	APEC.     Factor       Status     Lookiny Montens Damp Insurance       Tatal Records     Tatal Records       Patice Judges     20       Pointeschaft Samper     Tatal Patice Indiges       Regional Dev Authonity - 455     20       Davis & Extraoriptions     21	81.50           815           864           81.679           81.679           81.679           81.679           81.679           81.679           81.679           81.679           81.679           81.679           81.679           81.679           81.679           81.670           81.670           81.670           81.670           81.670           81.670	11.000           11.5	\$ 1.500 \$ 1.50 \$ 1.5 \$ 5.4 \$ 5.479 \$ 1.500 \$ 1.500 \$ 1.500 \$ 1.500 \$ 1.500 \$ 1.500 \$ 2.500 \$ 22.60		1700 150 150 150 150 150 150 150 1	8,575 8,529 8,0 8,648 9,755 Adeads Three 12:92:024 8,1,653 9,725 Adeads Three 12:92:024 9,256 Adeads Three 12:92:024 9,0 9,0 9,0 9,0 9,0 9,0 9,0 9,0 9,0 9,0	2013/34 2016 2017 20	Norkes Comp Workes Comp Norkes and Explanations One Mancipul Court July, one prescription and Explanations Manual In Norm Report Accessible Norm Report Accessible Norm Report Accessible Norm Report
1 2 38 2 335 2 335 337 337	A FLA     A FLA     Lubity, Workers Comp Insurance     Tetal Review     Address Mages     Address Mages     Address Mages     Tetal Review	8.1.00           8.15           8.64           8.07           7728 Budget Approved           7128 Budget Approved           8.1.00           8.1.00           7128 Budget Approved           8.1.00           8.1.00           8.1.00           8.1.00           7128 Budget Approved           8.1.00		11.00 11.5 4115 414 1.479 1.479 1.479 1.400		170 105 105 100 100 100 100 100 10	0.75     0.75     0.75     0.75     0.75     0.75     0.75     0.75     0.75     0.75     0.75     0.75     0     0     0     0     0     0     0     0     0     0     0	2013/34 2013/34 2013/30 2013/30 2013/30 2013/2	Windess Comp Notes and Explanations Dev Motory Cost May, one presector, and Kapitantion Motos and Explanation Production of Explanation Production o
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1 2 118 2 355 2 355 2 357 1 1 1 1 1 1	A     FDC.       A     FDC.       B     Labitry Monters Danip Insurance       Testa Receiver       Patice Sudges       B     Status Receiver       Patice Sudges       Registral Dava Authority - 435       22     Dava & Subsciolptions       Testa Registral Dava Authority       Patienting & Zaning - 427       A     Facta Registral Dava Authority       A     Facta Registral Dava	81.50           9115           864           8187           8187           8187           8187           8187           9128           8100           8100           8100           8100           8100           8100           9128           8100           8100           8100           8100           8100           8100           8100           8100           8100           8100           8100           8100		1.500           115           84           1.537		170 150 152 154 154 155 154 155 156 157 157 157 157 157 157 157 157	8.97     8.97     8.97     8.92     8.93     8.94     9.95 Advals The 1293/24     9.95 Advals The 1293/24     9.9     9.9     9.9     8.9     9.9     8.9	2013/4 2013/2 20	Windess Comp Notes and Explanations Dev Motory Cost May, one presector, and Kapitantion Motos and Explanation Production of Explanation Product Bit from Paginal Development advances (Dirich Tasa appling part to this account in PT24 Deserver)
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1 2 36 2 35 2 35 2 35 2 35 2 35 2 35 2 35	Arr     FAC       Arr     Factor Reserves       Bill     Labelity Monters Comp Inscalace       Bill     Statis Resolution       Patice Judges - 46       Patice Judges - 46       Bill     Patice Judges - 46       Regional Dev Authority - 455       Patiel Regional Dev Authority - 455       Total Regional Dev Authority       Bill     Regional Dev Authority		1.500           1.500           1.501           1.501           1.501           1.502           1.503           1.504           1.505           1.504           1.505           1.506           1.507	1.500           115           94           1.500	Pretor politics salary	170 150 150 150 150 150 150 150 150 150 15		2013/34 2013/34 2014 2014 2014 2014 2014 2014 2014 201	Workers Comp Workers Comp Netes and Explanations One Mentical Cost Jugs, one presenting, and Hagiztan Netes and Explanations Annual Bit Storn Reports Annual Bit Storn Reports Netes and Explanations Netes and Explanations Netes and Explanations
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2 36 37 37 37 37 37 37 37 37 37 37 37 37 37	40     FIGU       41     FIGURA Scale Instance       42     Labity / Main Scale Instance       43     FIGURA Scale Instance       44     FIGURA Scale Instance       45     FIGURA Scale Instance       46     FIGURA Scale Instance       47     FIGURA Scale Instance       48     FIGURA Scale Instance       49     FIGURA Scale Instance       40     FIGURA Scale Instance       41     FIGURA Scale Instance       42     FIGURA Scale Instance       43     FIGURA Scale Instance       44     FIGURA Scale Instance       45     FIGURA Scale Instance       46     FIGURA Scale Instance       47     FIGURA Scale Instance       48     FIGURA Scale Instance       44     FIGURA Scale Instance       45     FIGURA Scale Instance       46     FIGURA Scale Instance       47     FIGURA Scale Instance		8         81.000           1150         81.600           7228.bsglet Approved         81.000           8         81.000           8         81.000           7228.bsglet Approved         81.000           7228.bsglet Approved         81.000           7228.bsglet Approved         81.000           7238.bsglet Approved         72.000           7238.bsglet Approved         81.000           7238.bsglet Approved         81.000		Probod portion salary Probod portion salary What taxe(77	1720 152 152 152 153 154 154 155 155 155 155 155 155		12/13/4           2           2           2           2           2           2           3           2      2      2      2 <td>Workers Comp Workers Comp Notes and Explanations One Menaged Coart Support Come Menaged Coart Support Come Menaged Coart Support Coart Support Notes and Explanations Notes and Explanations Notes and Explanations</td>	Workers Comp Workers Comp Notes and Explanations One Menaged Coart Support Come Menaged Coart Support Come Menaged Coart Support Coart Support Notes and Explanations Notes and Explanations Notes and Explanations
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11 18 18 29 36 37 37 37 37 37 37 37 37 37 37	40     FIGU       41     FIGURA Scale Instance       42     Labity / Main Scale Instance       43     FIGURA Scale Instance       44     FIGURA Scale Instance       45     FIGURA Scale Instance       46     FIGURA Scale Instance       47     FIGURA Scale Instance       48     FIGURA Scale Instance       49     FIGURA Scale Instance       40     FIGURA Scale Instance       41     FIGURA Scale Instance       42     FIGURA Scale Instance       43     FIGURA Scale Instance       44     FIGURA Scale Instance       45     FIGURA Scale Instance       46     FIGURA Scale Instance       47     FIGURA Scale Instance       48     FIGURA Scale Instance       44     FIGURA Scale Instance       45     FIGURA Scale Instance       46     FIGURA Scale Instance       47     FIGURA Scale Instance		8         81.000           1150         81.600           7228.bsglet Approved         81.000           8         81.000           8         81.000           7228.bsglet Approved         81.000           7228.bsglet Approved         81.000           7228.bsglet Approved         81.000           7238.bsglet Approved         72.000           7238.bsglet Approved         81.000           7238.bsglet Approved         81.000		Protect politics salary Protect politics salary What to ext77 Const.	1720 152 152 152 153 154 154 155 155 155 155 155 155		12/13/4           2           2           2           2           2           2           3           2      2      2      2 <td>Workers Comp Workers Comp Notes and Explanations Com Monopulations Com Monopulations Com Monopulations Com Monopulations Notes and Explanations Annual Bit shows hypersul Notes and Explanations Notes and Explanations Notes and Explanations</td>	Workers Comp Workers Comp Notes and Explanations Com Monopulations Com Monopulations Com Monopulations Com Monopulations Notes and Explanations Annual Bit shows hypersul Notes and Explanations Notes and Explanations Notes and Explanations

	30 Contracted Services	\$0	\$0	\$2000	Correct	\$0	\$1,645	\$1,645	
	41 Departmental Supplies	\$0	\$0	\$0	Correct	\$0	\$94	\$94	
3	53 Computer Software / Tech	\$0	\$0	\$0		\$0	\$0	\$0	
	Total Planning and Zoning	\$118,674	\$ 135,843	\$125,099		\$ 67,922	\$64,048	(\$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
	03 Salaries 22 Departmental Supplies	\$ 500 \$ 4,000	\$0	\$ 1000 \$ 4500		\$0 \$0	\$0 \$0	\$0 \$0	
	23 Total Elections	\$4,500	\$0	\$ 5500	There will be an election in FY28	\$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
	03 Salaries 04 FICA	\$124,440 \$10,695	\$161,173 \$12,330	\$202,008 \$15,454	TH Payroll Details in Dept Payroll Tab	\$ 80,587 \$ 6,165	\$59,600 \$4,503	(\$20,978) (\$1,961)	
	05 Group Insurance	\$17,606	\$12,330 \$19,500	\$ 32,000		\$9,750	\$4,503	\$3,933	
1	06 Retirement	\$ 7,350	\$7,497	\$ 25,930	Assuming full participation in Retirement Plan	\$ 3,749	\$3,852	(\$97)	
1	08 Övertime/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
3	11 Telephone	\$ 7,350	\$5,000	\$ 8,000	Correct	\$2,500	\$4,844	\$2,344	61251
	13 Utilities	\$8,500	\$8,600	\$ 12,000 \$ 2,000	Correct	\$4,300 \$1,000	\$6,112 \$0	\$1,812	
	14 Travel 15 R&M Building & Grounds	\$0 \$2,100	\$2,000 \$2,100	\$ 2,000	Painitng of municipal buildings	\$ 1,000 \$ 1,050	\$0 \$1,371	(\$1,000) \$321	
	16 R&M Equipment	\$ 2,100	\$2,100	\$ 2,000	Correct	\$ 1,050	\$419	(\$631)	
3	18 Postage	\$2,500	\$2,500	\$ 4,000	Correct	\$ 1,250	\$2,000	\$750	
	19 Building & Equipment Rental	\$ 800	\$ 250	\$700	Correct	\$125	\$352	\$227	Mail.Machine
	21 Training and Education 20 Advertising/Legal Publications	\$ 2,000 \$ 500	\$1,500 \$500	\$ 2,000 \$ 1200	Correct	\$750 \$250	\$ 185 \$ 687	(\$565) \$437	
	22 Dues & Sutscriptions	\$ 5,000	\$1,000	\$0	Moved into IT line 353	\$500	\$1,991	\$1,491	dues for technical/IT applications have been budgeted here but should be moved to computer
3	23 Professional Services	\$.22,507	\$25,000	\$25,000		\$ 12,500	\$26,292	\$13,792	software line Some of the expenses paid from this line should be in line 353
	24 Audit Costs	\$ 8,000	\$8,000	\$ 8,100	FYE 2025 Audit	\$ 4,000	\$10,800	\$6,800	Yearty Audit Costs
	26 Insurance & Bonds	\$18,300	\$20,000	\$ 35,000		\$ 10,000	\$17,748	\$7,748	Workers Comp and liability insurance
2	30 Contracted Services	\$35,436	\$30,000	\$41,000	Possibly Star Chapman retained in FY26	\$ 15,000	\$20,765	\$5,765	insurance Gusto Payroll Fees and Dana Fogle CPA fees
		Department Expense Line Items 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
3	41 Departmental Supplies	\$19,100	\$15,000	\$23,000	Furniture? Accounting Clerk needs a desk	\$7,500	\$8,261	\$761	Office Supplies, Cleaning Supplies, Town Uniform Laundry Services, Et-
3	53 Computer Software/IT		\$15,000	\$ 30,000	2 computer arrangements plus new curved monitors and any unforseen occurrences	\$ 7,500	\$10,348	\$2,848	IT subscriptions like adobe, zoom, quickbooks, etc; moving into
	Total City Hall	\$294,284	\$ 343,050	\$479,392		\$ 171,525	\$193,624	\$22,099	correct line 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	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
5	68 Contributions - Support for Community Organizations		\$15,000	\$ 15,000	This is the line for Town contributions to	\$7,500	\$6,950	(\$550)	Mural and CATF Donation
561	3-1 Fire Dept		\$4,700	\$ 8,000	organization that request funding. Fireworks, sidewalks, arts and culture The previous administration approved a	\$2,350	\$7,098	\$4,748	
					distribution based on the total VL received in the previous FY divided by the number of weeks the town received payment.				
	Total Contributions/Transfers		\$19,700	\$23,000		\$ 9,850	\$14,049	\$4,199	
571	Parking			Proposed FY26	Seperating out parking from police as per State Municipal Code				
	Salaries			\$ 51,084	Municipal Code				
-	FICA			\$ 3,908					
	Insurance			\$ 6,800					
	Retirement			\$ 8,000					
	Uniforms R&M Equipment			\$ 750 \$ 2,000	Mainly footwear meter maintenance and Segway				
				\$ 72,542					
619	Contingencies-689	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	Unexpected Contingencies	\$0	\$25,000	\$ 100,000	Need to discuss this item maybe should be more	\$ 12,500	\$0	(\$12,500)	
	Total Contingencies	\$0	\$74,884	\$ 100,000		\$ 37,442	\$0	(\$37,442)	
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	Notes and Explanations
								12/31/24	
103	Salaries FICA	\$450,000 \$35,000	\$445,000 \$40,545	\$467,725 \$35,781	Includes 2% merit and 2.5% COLA	\$222,500 \$20,273	\$264,034 \$19,818	\$41,534 (\$455)	Intcudes Admin Support
105	Group Insurance	\$79,840	\$92,000	\$106,720		\$ 46,000	\$50,062	\$4,062	
106	Retirement	\$ 30,000	\$30,000	\$ 53,000		\$ 15,000	\$9,198	(\$5,802)	
108	Overtime		\$85,000	\$40,000	We should continue to break out OT/Extra Help for analysis purposes	\$ 42,500	\$0	(\$42,500)	Overtime is not being broken out separately but is being included in Salary line (This had not been previously separated from Salaries before EV251
211	Extra Help Telephone	\$12,600	\$10,000	\$ 10,000	Correct	\$ 5,000	\$3,933	(\$1,067)	
213	Utilities R&M Building & Grounds	\$ 6,563	\$5,000	\$ 5,000	Correct Was counter finished? NO Also was external in	\$2,500	\$1,991	(\$509) (\$7,500)	Intraction operations for
		\$ 5,950	\$15,000	\$ 15,000	Was counter finished? NO Also was entered in line 700-341 should be located here	\$7,500	\$0		Inicudes 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	\$49,230	\$47,230	Purchase of tasers (should this be moved to departmental supplies)
217	R&M Auto Postage	\$14,000 \$2,100	\$14,000 \$2,100	\$ 14,000 \$ 2,100	In line with historic receipts In line with historic receipts	\$7,000 \$1,050	\$ 4,465 \$ 750	(\$2,535) (\$300)	
218	Postage Building & Equipment Rental	19 AL 1999	\$0	\$0	C WAR HARVE, TOCOPUS	\$1,050	\$ /50	(\$300) \$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	\$2,948	\$248	
222	Dues & Subscriptions Professional Services	\$420 \$17,670	\$0 \$17,000	\$0 \$6,000		\$0 \$8,500	\$0 \$1,148	\$0 (\$7,352)	Law Firm Fees
226	Insurance & Bonds	\$104,500	\$65,000	\$77,500	This based on current billing invoices.	\$ 32,500	\$39,474	\$6,974	Workers Comp and Liability
229	Court Costs and Damages	\$ 5,250	\$5,000	\$ 1,000	Legal fees (Bowles Rice) and Judge	\$2,500	\$4,318	\$1,818	Insurance
230	Contracted Services	\$ 3,450	\$3,450	\$ 3,450	Cell phone service, radio service, and also splitting custodial, pest control with TH	\$1,725	\$5,625	\$3,900	Magistrate and Tek Advisors hitting here (Tek should be moved to 353) Magistrate should have its own
235	Police Remittance Fees	\$1,113	\$6,000	\$ 7,000	Remittance to WV State for their share of moving violations. Also includes Teen Court remittance.	\$3,000	\$4,605	\$1,605	section
		Department Expense Line Items Protocology Approved	FY25 Budget Approved		Can fluctuate.	FY25 Budget Thru 12/31/24	FY 25 Actuals Thru 12/31/24	Over/(Under) Budget Thru 12/31/24	Notes and Explanations
3	107 Bank Charges	\$ 500	\$0	\$0		\$0	\$0	\$0	
3	41 Departmental Supplies	\$35,210	\$35,210	\$ 35,000	ink, toner, printers, ammuntion, targets, taser and taser supplies, new rifle, flashlights, body camera, battery, handcuffs, mobile radio, microphone, AED, first aid kits, lights and cones, jump bases, fire extinguisher, unlock kits, gas	\$ 17,605	\$6,778	(\$10,827)	
3	43 Police Gas/Fuel	\$ 15,000	\$20,000	\$ 20,000	mask, radar and lidar, . In line with previous years.	\$ 10,000	\$9,111	(\$889)	
3	45 Uniforms	\$ 5,000	\$5,000	\$ 6,400	Dress Uniform, Gloves, Hats, duty belt rig, badzes	\$2,500	\$ 1,803	(\$697)	

NormalNormalNormal NormalNormal <br< th=""><th></th><th>Computer Software/IT</th><th></th><th></th><th>\$47,000</th><th></th><th>\$7,500</th><th></th><th></th><th></th></br<>		Computer Software/IT			\$47,000		\$7,500			
	353	Computer software/11	\$15,530	\$15,000	\$47,000	New electronics for current cruisers in addition to CAD service and new electronic cradles for 911 center compliance.	\$ 7,500	\$7,290	(\$210)	Software costs, Tek Advisors Etc
Note		Total Police Dept	\$ 850,696	\$ 919,305	\$ 963,676		\$ 459,653	\$488,580	\$26,927	
	750	Streets - 750	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
Non-N	103	Salaries	\$64,260	\$66,000	\$123,963.00	Merit 2% COLA 2.5%	\$ 33,000	\$60,719	\$27,719	
						Correct				
						Street lights, electric bills, water and sewer bills,				
Norm										
Name <td></td>										
Non-stateNameN										
No.	220	Advertising/Legal Publications/Postage	\$ 500	\$ 250	\$250.00		\$125	\$0		
		-								
										Workers Comp and Liability Insurance Includes Tree Maintenance
Norm <th< td=""><td>230</td><td>Contracted services</td><td>\$0</td><td>\$40,000</td><td>\$72,500.00</td><td>paving for water and sewer repairs even outside of town Snow removal or street cleaning and trees</td><td>\$ 20,000</td><td>\$ 19,638</td><td>(\$362)</td><td>Includes Tree Maintenance</td></th<>	230	Contracted services	\$0	\$40,000	\$72,500.00	paving for water and sewer repairs even outside of town Snow removal or street cleaning and trees	\$ 20,000	\$ 19,638	(\$362)	Includes Tree Maintenance
133<						cold patch 20.000)				
NormN										
Image and the sector of the						Correct				
NormalNormalName	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
NormalName <th< td=""><td>103</td><td>Salaries</td><td>\$65,280</td><td>\$75,000</td><td>8497 795 AP</td><td>Marin Marine Cole And Col</td><td>\$ 37,500</td><td>\$74,108</td><td></td><td></td></th<>	103	Salaries	\$65,280	\$75,000	8497 795 AP	Marin Marine Cole And Col	\$ 37,500	\$74,108		
ImageNoteName <th< td=""><td></td><td></td><td></td><td></td><td></td><td>Phane 2nd COLA 2.5%</td><td></td><td></td><td></td><td></td></th<>						Phane 2nd COLA 2.5%				
NormN										
Image: bordingImage: bordingImage						truck				
Normal NameNa						Garbage truck, recycling truck				
Normal	220	Advertising					\$ 50		(\$50)	
Normal					\$200.00					
<table-container>          Image: book intermation of the section of</table-container>										Workers Comp
Image shows the state intermImage shows the state interm <td>230</td> <td>Contracted Services</td> <td></td> <td></td> <td>\$25,000.00</td> <td>This I would like to work on</td> <td></td> <td></td> <td>(\$105)</td> <td>Reimbursement to Bavarian Inn for Trash Service Per Annexation</td>	230	Contracted Services			\$25,000.00	This I would like to work on			(\$105)	Reimbursement to Bavarian Inn for Trash Service Per Annexation
Normal (A)Normal 			Department Expense Line Items Anoremed	FY25 Budget Approved			FY25 Budget Thru 12/31/24	FY 25 Actuals Thru 12/31/24	Over/(Under) Budget Thru 12/31/24	Rereament Notes and Explanations
AnswerName <th< td=""><td>341</td><td>Departmental Supplies</td><td></td><td></td><td>\$12,000,00</td><td></td><td>\$ 5,000</td><td>\$14,261</td><td></td><td></td></th<>	341	Departmental Supplies			\$12,000,00		\$ 5,000	\$14,261		
NormN	343	Auto Supplies				commercial heavy bins. PPE oil, coolant for trucks and vehicles				
NormN					\$4,000.00	Correct			\$414	
SoundInter <th< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>LandfillFees</td></th<>										LandfillFees
Image         Image <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>Recycling Fees Intuit, Tek Advisors Etc</td></t<>										Recycling Fees Intuit, Tek Advisors Etc
Image: state in the						budget				
Image         <										
Image: state in the	806	Water & Sewer-806	FY24 Budget Approved	FY25 Budget Approved	This is not part of the Corporation of Shepherdstown budget		FY25 Budget Thru 12/31/24	FY 25 Actuals Thru 12/31/24	Over/(Under) Budget Thru 12/31/24	Notes and Explanations
Normal sector     Normal sector     Normal sector     Normal sector     Normal sector     Normal sector       Normal sector     Normal sector     Normal sector     Normal sector     Normal sector     Normal sector       Normal sector     Normal sector     Normal sector     Normal sector     Normal sector     Normal sector       Normal sector     Normal sector     Normal sector     Normal sector     Normal sector     Normal sector       Normal sector     Normal sector     Normal sector     Normal sector     Normal sector     Normal sector       Normal sector     Normal sector     Normal sector     Normal sector     Normal sector     Normal sector       Normal sector     Normal sector     Normal sector     Normal sector     Normal sector     Normal sector       Normal sector     Normal sector     Normal sector     Normal sector     Normal sector     Normal sector       Normal sector     Normal sector     Normal sector     Normal sector     Normal sector     Normal sector       Normal sector     Normal sector     Normal sector     Normal sector     Normal sector     Normal sector       Normal sector     Normal sector     Normal sector     Normal sector     Normal sector     Normal sector       Normal sector     Normal sector     Normal sector	103	Salaries	\$0	\$ 798,600			\$ 399,300	\$0		Salaries are being recorded in Due
Image: bis state     Image: bis state </td <td>101</td> <td>7004</td> <td></td> <td>8.00.000</td> <td></td> <td></td> <td>4.01.000</td> <td></td> <td>1001-0000</td> <td>To/From Account Instead of here FICA is being recorded in Due</td>	101	7004		8.00.000			4.01.000		1001-0000	To/From Account Instead of here FICA is being recorded in Due
Partial         Partial <t< td=""><td>104</td><td>rius.</td><td>50</td><td>\$62,000</td><td></td><td></td><td>\$ 31,000</td><td>50</td><td>(\$31,000)</td><td>To/From Account Instead of here</td></t<>	104	rius.	50	\$62,000			\$ 31,000	50	(\$31,000)	To/From Account Instead of here
IndexNormal stateNormal 										
Image: state	106	Retirement	\$0	\$65,000			\$ 32,500	\$0	(\$32,500)	Retirement is being recorded in Due To/From Account Instead of here
Image: biology       Image: biology     <		Total Water & Sewer		\$ 1,095,600			\$ 547,800	\$2,067	(\$545,733)	Water and Sewer will reimburse for these expenses
Image       10     Solve     10.00     10.00     10.00     10.00     10.00     10.00     10.00       10     Solve     10.00     10.00     10.00     10.00     10.00     10.00     10.00     10.00       10     Solve     10.00     10.00     10.00     10.00     10.00     10.00     10.00       10     Solve     10.00     10.00     10.00     10.00     10.00     10.00     10.00       10     Solve     10.00     10.00     10.00     10.00     10.00     10.00     10.00     10.00       10     Solve     10.00     10.00     10.00     10.00     10.00     10.00     10.00       10     Solve     10.00     10.00     10.00     10.00     10.00     10.00     10.00     10.00       10     Solve     10.00     10.00     10.00     10.00     10.00     10.00     10.00     10.00       10     Solve     10.00     10.00     10.00     10.00     10.00     10.00     10.00     10.00       10     Solve     10.00     10.00 <td></td> <td></td> <td></td> <td></td> <td>+ -</td> <td></td> <td></td> <td></td> <td>-</td> <td>Intel Contract</td>					+ -				-	Intel Contract
PANimeNim	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 Explanation:
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All and based standardsAll All All All All All All All All All All All 										
Image: start s										Workers Comp and Liability Insurance
Image: state of the state of										
Indext and the stand of the						This is dependent on the design of Hurley Park -				
Index		Total Parks and Rec	\$40.850	\$30.000	\$ 16.250	cama improvements (tencing, asphalt, sidewalks, trees)	\$ 15.000	\$71.310	\$56.310	
Image: state in the s										
Image: state in the s	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 Explanation:
Image: state in the s	567	Contributions	\$73,500	\$ 150,000	\$ 150,000		\$ 75,000	\$71,993		50% of Hotel/Motel Tax Collections
Instant baseInstant </td <td>460</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>Market House Renovation</td>	460									Market House Renovation
Index         Index <th< td=""><td></td><td></td><td>\$73,500</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></th<>			\$73,500							
Index         Index <th< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></th<>										
Image: synthetic syntheter synthetic synthetic synthetic synthetic synthe	912	Civic Promotions	r 124 Budget Approved	r Y 25 Budget Approved	Proposed FY 26		1725 Budget Thru 12/31/24	FT 25 Actuals Thru 12/31/24	Over/(Under) Budget Thru 12/31/24	Notes and Explanation:
1884 $1888$ $1888$ $1888$ $110$ $1100$ $1100$ $1000$ $1$	568	Contributions	\$0	\$0	\$0					
Nature Balance Balance Balance 	568-001		\$0	\$0	\$ 1,000					
16848Conductors Statistical MericanParticular MericanParticanParticular Me		Businesses								
84840Controlations model (2014)Controlations mode		-								
Instant         Instant <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>										
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Andmonstration     Participation     Par	916	Library 916	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	Notes and Explanation
Image: Second	567	Contributions	\$21 600	\$21 AM	\$ 24 840		\$ 10 800	\$12.600		Monthly Contribution from
									\$1,000	Shepherdstown to the library of \$1.800
		Tatal Library	691.000	814 000		Mosthius antribution \$2.000	6 10 500		\$r 010	
		Total Liufaly	\$21,660	\$21,600	\$ 24,840	Pronuny contribution \$2,070	\$ 10,800	\$ 12,600	\$1,800	
381         IntalEprenses         \$1,877,697         \$1,419,726         \$2,653,643         \$1,716,463         \$1,571,697         (\$392,947)	381	Total Expenses	\$ 1,877,697	\$ 3,410,726	\$2,633,643		\$1,764,643	\$ 1,371,697	(\$392,947)	
26	382									
18 Septem (Policity ) 19 Septem (Policity )	383	Surplus or (Deficit)			\$0				245,370	Transfer to Capital Outlay

			Corporati	on of Shepherdsto	own	
				ital Budget Worksh		
			Department Expense Line Items	FY24 Budget FY25 Budget Approved	Proposed FY 26	Explanation/Comment
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 equiupment
	459	Capital Outlay-Equipment			\$250,000.00	New street sweeper/vac that is american made and easily maintenanced/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	