



City of Elkins

Finance Committee Meeting

March 10, 2025

1:00 PM

Phil Gainer Community Center
142 Robert E. Lee Ave. Ext.

Charter Authority of the Finance Committee: Recommend an annual budget to Council. Supervise budget management and make reports to Council. Review and propose to Council municipal debt instruments and grants. Make fiscal forecasts and report same to Council.

AGENDA

1. **Call to order and roll call**
2. **Public comment**
3. **Minutes**
 - a. Proposed minutes for the meeting of Feb. 10, 2025
4. **Presentation**
5. **New business**
 - a. FY 2026 budget preparation
 - b. Proposal to amend approved City Hall renovation project budget
6. **Announcements**
7. **Adjournment**



CITY OF ELKINS AGENDA ITEM REPORT

Meeting Date:	March 10, 2025
Section:	Minutes
Category:	Action Item
Agenda Item Name:	Proposed minutes for the meeting of Feb. 10, 2025
Recommended By:	City Clerk
Summary:	Minutes for the committee's meeting of Feb. 10
Fiscal Impact:	n/a
Recommendation:	Consider for approval
Attachments:	1. finance committee - 2025_02_10 - minutes_proposed

FINANCE COMMITTEE MEETING MINUTES

*Phil Gainer Community Center
142 Robert E. Lee Ave. Ext.
February 10, 2025
1 p.m.*

Present were members: M. Hinchman (chair), R. Chenoweth, C. Lowther.

Also present were: Jerry Marco (mayor), Mike Kesecker (operations manager), Gerry Roberts (city attorney), Tracy Judy (treasurer), Steve Himes (fire chief), Travis Bennett (police chief), Melissa Washington (human resources), J. Deighan (communications), and Sutton Stokes (city clerk).

PUBLIC COMMENT

There was no public comment.

MINUTES

Lowther **MOVED APPROVAL OF THE MINUTES OF THE JOINT PERSONNEL AND FINANCE COMMITTEE MEETING OF JAN. 13, 2025.** The motion carried.

NEW BUSINESS

The Operations Manager and City Treasurer presented information about the anticipated cost of the City Hall renovation project, i.e., \$4.1 million (including a \$300,000 insurance claim).

Hinchman **MOVED RECOMMENDING COUNCIL APPROVAL OF PURSUING FINANCING IN THE AMOUNT OF \$4.1 MILLION FOR THE CITY HALL RENOVATION PROJECT.** The motion carried.

Lowther **MOVED RECOMMENDING APPROVAL TO COUNCIL OF A ONE-YEAR AGREEMENT WITH OPTIMUM FOR INTERNET CONNECTION AT CITY HALL.** Interim IT Manager D. Corley presented information concerning an option to end the prior 5-year contract that included service to the Darden House. The previous contract was \$1,500 per month; the new one will be \$1,050 per month. The motion carried.

The meeting adjourned at 1:52 p.m.

Name & Title

Signature



CITY OF ELKINS AGENDA ITEM REPORT

Meeting Date:	March 10, 2025
Section:	New business
Category:	Action Item
Agenda Item Name:	FY 2026 budget preparation
Recommended By:	Administrative Officers
Summary:	<p>The Administrative Officers recommend a Fiscal Year (FY) 2026 General Fund Budget with expenditures and revenues balanced at \$6,588,312.</p> <p>This proposed FY 2026 budget represents an increase of \$321,519 over the FY 2025 budget of \$6,266,793, or an increase of only about 5 percent.</p> <p>Although the budget increases only \$321,519 over the FY 2025 budget, it absorbs more than \$400,000 in new costs for a compensation increase for non-appointed employees, higher health insurance costs, and the cost of the City Hall HVAC and renovation projects.</p> <p>See the attached memo for more details.</p> <p>As part of this stage of the budget process, the following items are also presented:</p> <ul style="list-style-type: none"> • FY 2026 Coal Severance Budget • FY 2026 Fire Fund Budget • FY 2026 Indirect Costs
Fiscal Impact:	The proposed FY 2026 budget represents an increase of \$321,519 over the FY 2025 budget of \$6,266,793 (about 5 percent).
Recommendation:	<p>Consider recommending to council:</p> <ul style="list-style-type: none"> • FY 2026 General Fund Budget • FY 2026 Coal Severance Budget • FY 2026 Fire Fund Budget



CITY OF ELKINS AGENDA ITEM REPORT

	<ul style="list-style-type: none"> • FY 2026 Indirect Costs
<p>Attachments:</p>	<ol style="list-style-type: none"> 1. Memo - GF budget presentation to Finance Committee - 2025_03_08 2. FY2026 General Fund Budget - proposed to Finance - 2025_03_07 - EXCEL version 3. FY2026 General Fund Budget - proposed to Finance - 2025_03_07 - PDF version 4. FY2026 Coal Severance Budget - proposed to Finance - 2025_03_07 5. FY2026 Fire Budget - proposed to Finance - 2025_03_07 6. FY2026 Indirect Costs - - proposed to Finance - 2025_03_07

Memo

To: Finance Committee
From: Administrative Officers
Date: March 8, 2025
Re: Presentation of proposed FY 2026 General Fund budget

The Administrative Officers recommend a Fiscal Year (FY) 2026 General Fund Budget with expenditures and revenues balanced at \$6,588,312.

This proposed FY 2026 budget represents an increase of \$321,519 over the FY 2025 budget of \$6,266,793, or an increase of only about 5 percent.

The proposed FY 2026 General Fund budget includes:

- Departmental budgets held as flat as possible given rising costs
- Continued coverage of 100 percent of PEIA Plan C premium and deductible on HSA cards, despite 16 percent/40 percent premium and deductible costs respectively (new cost to General Fund of about \$100,000)
- One-percent pay raise for all non-appointed employees (new cost of about \$22,000; because General Fund compensation levels must be matched for Enterprise Fund employees, available monies in those funds must be taken into account when planning General Fund increases)
- Estimated cost of debt service on City Hall HVAC and renovation (new annual cost of about \$300,000)
- Partner contributions flat at FY 2025 levels with one new recipient

In other words, although the FY 2026 budget **increases only \$321,519** over the FY 2025 budget, it **absorbs more than \$400,000** in new costs for a compensation increase for non-appointed employees, higher health insurance costs, and the cost of the City Hall projects.

Balancing this proposed FY 2026 budget requires relying on an estimated carryover, or unspent budgeted funds, from FY 2025 of \$501,539. This is a smaller projected carryover than the \$648,261 amount that was utilized during FY 2025 budget planning. After the start of FY 2025,

the actual carryover from FY 2024 was eventually increased from the initial estimate of \$648,261 to about \$1.4 million. However, it is important to make only conservative estimates of carryover amounts, as fiscal years will typically end with carryovers of both excess and non-excess revenues. (For example, the \$1.4 million carryover from FY 2024 to FY 2025 included funds budgeted for paving projects that could not be completed by the end of FY 2024 but were still planned for completion pending contractor availability.)

##

FY2026 Budget Same Outside Contributions From
(and adding warming station)

	FY25 Budgeted
Revenues Includes Carryover	6,266,793
<i>Carryover</i>	<i>648,261</i>
Expenses	
Mayor	33,730
Council	88,258
Treasurer	329,700
City Clerk	222,749
Municipal Judge	156,262
City Attorney	80,000
City Auditor	25,000
Elkins Main Street	5,000
Rand-Tucker Child Advocacy	10,000
Chamber of Commerce	2,500
Appalachian Forest Heritage	2,000
Tree Board	3,700
Rand Co Arts	5,000
Rand Co Dev Auth	13,500
Our Town	2,500
Citizens Promoting Comm	2,500
Rand Co Humane Society	12,000
Community Warming Station	0
Demolition	0
Custodial	154,600
Region VII	8,000
Building Inspector	84,300
Planning & Zoning	14,000
Elections	14,600
City Hall	522,000
Public Works	175,550
Police	1,670,065
Police Admin	84,153
Rand Co Comm-Dog Warden	7,100
Ambulance Authority	50,000
Flood Control	51,000
Street	1,246,550
Street Lights	108,000
Signs & Signals	24,000
Snow Removal	25,000
Central Garage	185,300
Airport Authority	15,000
Public Transit	15,000
Recycling	4,500
Health Dept	5,500
Storm Sewer	15,000
Parks Contribution	305,796
Vistor's Bureau-Depot	100,000
PGCC	125,650
Historic Landmarks	4,000
Civic Promotions	6,934
Library	22,500
Beautification	48,000
Human Resources	180,296
TOTAL	6,266,793

om FY2025

FY26 Budgeted

6,588,312

501,539

	Difference
35,730	2,000
98,000	9,742
325,700	-4,000
251,700	28,951
114,400	-41,862
95,000	15,000
25,000	0
0	-5,000
10,000	0
2,500	0
2,000	0
3,700	0
5,000	0
13,500	0
2,500	0
2,500	0
12,000	0
1,000	1,000
0	0
158,793	4,193
7,974	-26
87,572	3,272
11,000	-3,000
0	-14,600
700,600	178,600
173,475	-2,075
1,804,169	134,104
90,087	5,934
7,000	-100
50,000	0
47,000	-4,000
1,248,351	1,801
120,000	12,000
21,000	-3,000
25,000	0
172,831	-12,469
15,000	0
15,000	0
4,500	0
5,500	0
20,000	5,000
305,796	0
130,000	30,000
124,600	-1,050
4,000	0
6,934	0
22,500	0
42,000	-6,000
167,400	-12,896
6,588,312	321,519

FY2026 Budget Includes Requested Outside Con

	FY25 Budgeted
Revenues Includes Carryover	6,266,793
<i>Carryover</i>	<i>648,261</i>
Expenses	
Mayor	33,730
Council	88,258
Treasurer	329,700
City Clerk	222,749
Municipal Judge	156,262
City Attorney	80,000
City Auditor	25,000
Elkins Main Street	5,000
Rand-Tucker Child Advocacy	10,000
Chamber of Commerce	2,500
Appalachain Forest Heritage	2,000
Tree Board	3,700
Rand Co Arts	5,000
Rand Co Dev Auth	13,500
Our Town	2,500
Citizens Promoting Comm	2,500
Rand Co Humane Society	12,000
Community Warming Station	0
Demolition	0
Custodial	154,600
Region VII	8,000
Building Inspector	84,300
Planning & Zoning	14,000
Elections	14,600
City Hall	522,000
Public Works	175,550
Police	1,670,065
Police Admin	84,153
Rand Co Comm-Dog Warden	7,100
Ambulance Authority	50,000
Flood Control	51,000
Street	1,246,550
Street Lights	108,000
Signs & Signals	24,000
Snow Removal	25,000
Central Garage	185,300
Airport Authority	15,000
Public Transit	15,000
Recycling	4,500
Health Dept	5,500
Storm Sewer	15,000
Parks Contribution	305,796
Vistor's Bureau-Depot	100,000
PGCC	125,650
Historic Landmarks	4,000
Civic Promotions	6,934
Library	22,500
Beautification	48,000
Human Resources	180,296
TOTAL	6,266,793

tributions

FY26 Budgeted

6,616,812

518,515

Difference

35,730	2,000
98,000	9,742
325,700	-4,000
251,700	28,951
114,400	-41,862
95,000	15,000
25,000	0
0	-5,000
10,000	0
5,000	2,500
7,000	5,000
4,000	300
5,000	0
13,500	0
2,500	0
5,000	2,500
12,000	0
1,000	1,000
0	0
158,793	4,193
7,974	-26
87,572	3,272
11,000	-3,000
0	-14,600
700,600	178,600
173,475	-2,075
1,804,169	134,104
90,087	5,934
10,000	2,900
50,000	0
47,000	-4,000
1,248,351	1,801
120,000	12,000
21,000	-3,000
25,000	0
172,831	-12,469
25,000	10,000
20,000	5,000
4,500	0
5,500	0
20,000	5,000
305,796	0
130,000	30,000
124,600	-1,050
4,200	200
6,934	0
22,500	0
42,000	-6,000
167,400	-12,896
6,616,812	350,019

**FY2026 Budget Same Outside Contributions From FY2025
(and adding warming station)**

	FY25 Budgeted	FY26 Budgeted	
	Revenues Includes Carryover	6,266,793	6,588,312
	Carryover	648,261	501,539
Expenses			Difference
Mayor	33,730	35,730	2,000
Council	88,258	98,000	9,742
Treasurer	329,700	325,700	-4,000
City Clerk	222,749	251,700	28,951
Municipal Judge	156,262	114,400	-41,862
City Attorney	80,000	95,000	15,000
City Auditor	25,000	25,000	0
Elkins Main Street	5,000	0	-5,000
Rand-Tucker Child Advocacy	10,000	10,000	0
Chamber of Commerce	2,500	2,500	0
Appalachain Forest Heritage	2,000	2,000	0
Tree Board	3,700	3,700	0
Rand Co Arts	5,000	5,000	0
Rand Co Dev Auth	13,500	13,500	0
Our Town	2,500	2,500	0
Citizens Promoting Comm	2,500	2,500	0
Rand Co Humane Society	12,000	12,000	0
Community Warming Station	0	1,000	1,000
Demolition	0	0	0
Custodial	154,600	158,793	4,193
Region VII	8,000	7,974	-26
Building Inspector	84,300	87,572	3,272
Planning & Zoning	14,000	11,000	-3,000
Elections	14,600	0	-14,600
City Hall	522,000	700,600	178,600
Public Works	175,550	173,475	-2,075
Police	1,670,065	1,804,169	134,104
Police Admin	84,153	90,087	5,934
Rand Co Comm-Dog Warden	7,100	7,000	-100
Ambulance Authority	50,000	50,000	0
Flood Control	51,000	47,000	-4,000
Street	1,246,550	1,248,351	1,801
Street Lights	108,000	120,000	12,000
Signs & Signals	24,000	21,000	-3,000
Snow Removal	25,000	25,000	0
Central Garage	185,300	172,831	-12,469
Airport Authority	15,000	15,000	0
Public Transit	15,000	15,000	0
Recycling	4,500	4,500	0
Health Dept	5,500	5,500	0
Storm Sewer	15,000	20,000	5,000
Parks Contribution	305,796	305,796	0
Vistor's Bureau-Depot	100,000	130,000	30,000
PGCC	125,650	124,600	-1,050
Historic Landmarks	4,000	4,000	0
Civic Promotions	6,934	6,934	0
Library	22,500	22,500	0
Beautification	48,000	42,000	-6,000
Human Resources	180,296	167,400	-12,896
TOTAL	6,266,793	6,588,312	321,519

FY2026 Budget Includes Requested Outside Contributions

	FY25 Budgeted	FY26 Budgeted	
Revenues Includes Carryover	6,266,793	6,616,812	
Carryover	648,261	518,515	
Expenses			Difference
Mayor	33,730	35,730	2,000
Council	88,258	98,000	9,742
Treasurer	329,700	325,700	-4,000
City Clerk	222,749	251,700	28,951
Municipal Judge	156,262	114,400	-41,862
City Attorney	80,000	95,000	15,000
City Auditor	25,000	25,000	0
Elkins Main Street	5,000	0	-5,000
Rand-Tucker Child Advocacy	10,000	10,000	0
Chamber of Commerce	2,500	5,000	2,500
Appalachain Forest Heritage	2,000	7,000	5,000
Tree Board	3,700	4,000	300
Rand Co Arts	5,000	5,000	0
Rand Co Dev Auth	13,500	13,500	0
Our Town	2,500	2,500	0
Citizens Promoting Comm	2,500	5,000	2,500
Rand Co Humane Society	12,000	12,000	0
Community Warming Station	0	1,000	1,000
Demolition	0	0	0
Custodial	154,600	158,793	4,193
Region VII	8,000	7,974	-26
Building Inspector	84,300	87,572	3,272
Planning & Zoning	14,000	11,000	-3,000
Elections	14,600	0	-14,600
City Hall	522,000	700,600	178,600
Public Works	175,550	173,475	-2,075
Police	1,670,065	1,804,169	134,104
Police Admin	84,153	90,087	5,934
Rand Co Comm-Dog Warden	7,100	10,000	2,900
Ambulance Authority	50,000	50,000	0
Flood Control	51,000	47,000	-4,000
Street	1,246,550	1,248,351	1,801
Street Lights	108,000	120,000	12,000
Signs & Signals	24,000	21,000	-3,000
Snow Removal	25,000	25,000	0
Central Garage	185,300	172,831	-12,469
Airport Authority	15,000	25,000	10,000
Public Transit	15,000	20,000	5,000
Recycling	4,500	4,500	0
Health Dept	5,500	5,500	0
Storm Sewer	15,000	20,000	5,000
Parks Contribution	305,796	305,796	0
Vistor's Bureau-Depot	100,000	130,000	30,000
PGCC	125,650	124,600	-1,050
Historic Landmarks	4,000	4,200	200
Civic Promotions	6,934	6,934	0
Library	22,500	22,500	0
Beautification	48,000	42,000	-6,000
Human Resources	180,296	167,400	-12,896
TOTAL	6,266,793	6,616,812	350,019

BUDGET : 26-2025-2026 Budget
FUND : 002 COAL SEVERANCE FUND
ITEMS PRINTED: ANNUAL BUDGET AMOUNTS

ACCOUNT NO#	===== ACCOUNT NAME =====	ANNUAL BUDGET
002-000-300-0299	Unemcumbered Fund Balance	75,000.00CR
002-000-310-0000	Coal Severance Tax	25,000.00CR
002-000-380-0000	Interest Earned on Investments	5,000.00CR
	PAGE TOTAL:	105,000.00CR
	TOTAL REVENUES:	105,000.00CR

BUDGET : 26-2025-2026 Budget
FUND : 002 COAL SEVERANCE FUND
ITEMS PRINTED: ANNUAL BUDGET AMOUNTS

ACCOUNT NO#	===== ACCOUNT NAME =====	ANNUAL BUDGET
002-440-216-0000	Maint of Equipment	0.00
002-440-230-0000	Contracted Services	0.00
002-440-566-0000	City Hall Contingency	105,000.00
	PAGE TOTAL:	105,000.00
	TOTAL EXPENDITURES:	105,000.00
	NET REVENUES/EXPENDITURES:	0.00

BUDGET : 26-2025-2026 Budget

FUND : 036 FIRE DEPARTMENT

ITEMS PRINTED: ANNUAL BUDGET AMOUNTS

ACCOUNT NO#	===== ACCOUNT NAME =====	ANNUAL BUDGET
036-000-352-0000	Fire Protection Fees	885,000.00CR
036-000-352-0001	Fire Protection Fee Penalty	16,000.00CR
036-000-380-0000	Interest Earned	10,000.00CR
036-000-381-0000	Reimbursements	0.00
036-000-382-0000	Refunds & Rebates	500.00CR
036-000-383-0000	Sale of Fixed Asset	0.00
	PAGE TOTAL:	911,500.00CR
	TOTAL REVENUES:	911,500.00CR

BUDGET : 26-2025-2026 Budget
 FUND : 036 FIRE DEPARTMENT
 ITEMS PRINTED: ANNUAL BUDGET AMOUNTS

PAGE: 2

ACCOUNT NO#	===== ACCOUNT NAME =====	ANNUAL BUDGET
036-706-103-0000	Salary & Wages	326,993.00
036-706-103-0001	EVFD Salary & Wages	12,000.00
036-706-104-0000	FICA Expense	48,496.00
036-706-105-0000	Group Health Insurance	129,491.00
036-706-106-0000	Retirement	41,282.00
036-706-107-0000	Pensions Paid	0.00
036-706-108-0000	Overtime/Extra Help	110,286.00
036-706-211-0000	Telephone	1,500.00
036-706-212-0000	Printing	0.00
036-706-213-0000	Utilities	22,000.00
036-706-214-0000	Travel	0.00
036-706-215-0000	Maint of Bldgs & Grounds	4,000.00
036-706-216-0000	Maint of Equipment	7,500.00
036-706-217-0000	Maint of Autos & Trucks	10,000.00
036-706-218-0000	Postage	7,000.00
036-706-220-0000	Advertising	0.00
036-706-221-0000	Training & Education	3,000.00
036-706-222-0000	Dues & Subscriptions	3,000.00
036-706-223-0000	Professional Services	0.00
036-706-226-0000	Insurance & Bonds	10,000.00
036-706-226-0001	Insurance & Bonds Fleet	20,000.00
036-706-226-0002	Insurance & Bonds GL	10,000.00
036-706-229-0000	Court Costs & Damages	1,000.00
036-706-230-0000	Contracted Services	0.00
036-706-232-0000	Bank Charges	0.00
036-706-341-0000	Supplies & Materials	7,500.00
036-706-343-0000	Automobile Supplies	10,000.00
036-706-345-0000	Uniforms	5,000.00
036-706-348-0000	Chrgs By Other Funds	38,212.00
036-706-353-0000	Computer Software	0.00
036-706-457-0000	Capital Outlay Buildings	5,000.00
036-706-459-0000	Capital Outlay Equipment	78,240.00
	PAGE TOTAL:	911,500.00
	TOTAL EXPENDITURES:	911,500.00
	NET REVENUES/EXPENDITURES:	0.00

FY2026 Indirect Costs

# of Employees	General Fund	Fire Fund	Sanitation Fund	Sewer Fund	Water Fund	Parks Fund	TOTAL
	52	10	11	14	19	5	111
Wages & Benefits							
Mayor	\$21,530.00						
Treasurer	\$80,310.01						
Deputy Treasurer	\$59,769.83						
Acct Clerk II	\$56,142.96						
Acct Clerk II	\$64,220.61						
PY Clerk	\$55,312.66						
Human Resources	\$87,295.29						
	\$424,581.36						
	General Fund	Fire Fund	Sanitation Fund	Sewer Fund	Water Fund	Parks Fund	TOTAL
	54	10	11	13	17	5	110
	49%	9%	10%	12%	15%	5%	100%
		\$38,212.32	\$42,458.14	\$50,177.80	\$65,617.12	\$5,433.33	\$208,954.53
					\$7,055.83		
					\$72,672.95		
Communications	\$70,558.29	10% to be paid by Water					



CITY OF ELKINS AGENDA ITEM REPORT

Meeting Date:	March 10, 2025
Section:	New business
Category:	Action Item
Agenda Item Name:	Proposal to amend approved City Hall renovation project budget
Recommended By:	Operations Manager
Summary:	<p>Subsequent to council's approval of a City Hall renovations project estimated cost, discussion has arisen about the possible need to contract separately for additional IT engineering services. This additional contract might require council action to expand the overall approved project budget.</p> <p>The purpose of this agenda item is to support discussion concerning this proposal so that the public bidding process can begin as soon as possible to support project completion by August 2026 to avoid defaulting on proposed financing terms and losing access to the required loan funds.</p>
Fiscal Impact:	TBD
Recommendation:	Review presented information and consider recommendations and next steps
Attachments:	None