City of Elkins

Regular Council Meeting

May 15, 2025
7:00 PM
Phil Gainer Community Center
142 Robert E Lee Ave. Ext.

AGENDA

1. **Invocation and Pledge of Allegiance**
2. **Call to order and roll call**
3. **Public comment**
4. **Minutes**
   a. Proposed minutes for the meeting of April 15, 2025
5. **Correspondence, Notifications, and Recognitions**
   a. Building permits, zoning permits, and vacant property registrations
   b. FY 2024 audit results
6. **Councilor Reports**
7. **Staff reports**
   a. Treasurer's report
8. **Approval of vendor invoice payments**
   a. Vendor invoices presented for approval:

   (Available for public review in the city clerk's office two business days before this meeting, as required by W. Va. Ethics Commission Open Meetings Advisory Opinion 2012-04.)
9. **New business**
   a. 2025 City Election: Canvass and Certification Dates
   b. Resolution 1835: *Lease with RCDA for HR office space*
   c. Resolution 1836: FY 2025 General Fund Budget Revision SAO 2025-001-03
   d. Resolution 1837: FY 2025 General Fund Budget Revisions 17-29
   e. Resolution 1838: Construction loan for City Hall project from Mountain Valley Bank
   f. Resolution 1839: Accepting the terms of and authorizing execution of a contract with NeoGov for a Human Resources Information System (HRIS) platform
   g. Resolution 1840: Accepting the terms of and authorizing execution of a contract with USDA APHIS for pigeon control

h. Resolution 1841: Accepting the terms of and authorizing execution of a contract with Delmonte Market for the 2025 downtown flowers contract

i. Resolution 1842: Accepting the terms of and authorizing execution of a contract with Delmonte Market for 2025 City Hall landscaping services

j. Resolution 1843: Authorizing Gold Star Memorial donation on behalf of City of Elkins

k. Reschedule June council meetings

l. Reschedule July 3 council meeting

10. Mayor’s comments

11. Adjournment

CITY OF ELKINS
AGENDA ITEM REPORT

Meeting Date:	May 15, 2025
Section:	Minutes
Category:	Action Item
Agenda Item Name:	Proposed minutes for the meeting of April 15, 2025
Recommended By:	City Clerk
Summary:	Minutes proposed for council's meeting of April 15
Fiscal Impact:	n/a
Recommendation:	Consider for approval
Attachments:	1. city council - 2025_04_15 - minutes_proposed

ELKINS COMMON COUNCIL MEETING MINUTES

Phil Gainer Community Center
142 Robert E Lee Ave. Ext.
Elkins, WV 26241
April 15, 2025
7 p.m.

Elkins Common Council met in regular session in the council chamber of city hall. Present were Mayor Jerry A. Marco; Councilors N.E. Bross-Fregonara, A.C. Carroll, R.C. Chenoweth, B.C. Kerns, C.C. Lowther, D.C. Parker, L.S. Severino, and C.H. Thompson; City Treasurer T. Judy; Fire Chief S.D. Himes; Police Chief T. Bennett; Operations Manager M. Kesecker; City Attorney G. S. Roberts; and City Clerk S.R. Stokes (recording secretary).

Councilors G.M. Hinchman and E. L. Plishka were absent.

PUBLIC COMMENT

There was no public comment.

MINUTES

Chenoweth **MOVED APPROVAL OF THE MINUTES OF THE MEETING OF MARCH 20, 2025.** The motion carried.

APPROVAL OF VENDOR INVOICE PAYMENTS

Lowther **MOVED APPROVAL OF THE INVOICES PRESENTED.** The motion carried.

The invoices in question were as specified on the following list, which is attached and made part of this record:

- Accounts Payable check transactions for the period March 17-April 11, 2025.

NEW BUSINESS

Parker **MOVED LAYING THE LEVY FOR FISCAL YEAR 2026.** The motion carried.

Bross-Fregonara **MOVED APPROVAL OF RESOLUTION 1825: APPOINTMENT OF ELECTION OFFICIALS FOR THE JUNE 10 MUNICIPAL ELECTION.** The motion carried.

Carroll **MOVED APPROVAL OF RESOLUTION 1826: GRANT ACCEPTANCE ON BEHALF OF ELKINS TREE BOARD.** The motion carried.

Chenoweth **MOVED APPROVAL OF RESOLUTION 1827: CREATION OF HR GENERALIST POSITION.** The motion carried.

Chenoweth **MOVED APPROVAL OF RESOLUTION 1828: SHIFTING HR DEPARTMENT UNDER COUNCIL IN CITY ORGANIZATIONAL CHART.** The motion carried.

Chenoweth **MOVED APPROVAL OF RESOLUTION 1829: ENDORSEMENT OF HR DEPARTMENT STRATEGIC PLAN.** The motion carried.

Lowther **MOVED APPROVAL OF RESOLUTION 1830: CONTRACT FOR ASSISTANCE WITH DEP LANDFILL PERMIT, WITH SAM & SHARON ENTERPRISES, LLC AND THE CITY OF ELKINS, AND AUTHORIZING EXECUTION OF AGREEMENT.** The motion carried.

Lowther **MOVED APPROVAL OF RESOLUTION 1831: FY 2026 LANDFILL BUDGET.** The motion carried.

Lowther **MOVED APPROVAL OF RESOLUTION 1832: FY 2026 SANITATION BUDGET.** The motion carried.

Chenoweth **MOVED APPROVAL OF RESOLUTION 1833: AUTHORIZATION OF CHANGE ORDER FOR CITY HALL HVAC PROJECT.** The motion carried.

Lowther **MOVED APPROVAL OF RESOLUTION 1834: MOU FOR FY 2026 WARMING STATION CONTRIBUTION.** The motion carried.

Chenoweth **MOVED THAT COUNCIL ENTER EXECUTIVE SESSION FOR AN ATTORNEY/CLIENT CONSULTATION CONCERNING THE AGENDA ITEM "WHITMER WATER ASSOCIATION TAKEOVER UPDATE AND PLANNING."** The motion carried. The executive session began at 7:54 p.m. and ended at 8:50 p.m. The mayor announced that no decisions were made and no actions taken.

Lowther **MOVED THAT COUNCIL ACCEPT THE RECOMMENDATION OF THE ELKINS WATER BOARD TO DISCONTINUE COMPLYING WITH THE STATE OF WEST VIRGINIA PUBLIC SERVICE COMMISSION'S ORDER UNDER CASE NUMBER 23-05950-W-19A-PC TO MANAGE AND OPERATE THE WHITMER WATER SYSTEM, UNTIL SUCH TIME THAT THE WVPSC/STATE OF WEST VIRGINIA CAN PROVIDE SUFFICIENT FUNDS NEEDED TO OPERATE AND MAINTAIN THAT SYSTEM WITHOUT FURTHER COST TO THE CITY OF ELKINS WATER CUSTOMERS, ON A TIMEFRAME TO BE ESTABLISHED IN CONSULTATION WITH THE WV STATE HEALTH DEPARTMENT.** The motion carried.

The meeting was adjourned at 8:59 p.m.

Attest: S.R. Stokes, City Clerk	Jerry A. Marco, Mayor

CITY OF ELKINS
AGENDA ITEM REPORT

Meeting Date:	May 15, 2025
Section:	Correspondence, Notifications, and Recognitions
Category:	Presentation
Agenda Item Name:	Building permits, zoning permits, and vacant property registrations
Recommended By:	Building Inspector/Code Enforcement Officer
Summary:	The attached report shows building permits issued 04/01/2025-04/28/2025. There were 19 projects with a total valuation of $434,555.00 Zoning permits show 0 new business. There are currently 54 structures registered as vacant. structures have been billed for 2025
Fiscal Impact:	See attached
Recommendation:	Review presented information
Attachments:	1. Building Permits - 2025_05_01

The attached report shows building permits issued 04/01/2025-04/28/2025. There were 19 projects with a total valuation of $434,555.00

Zoning permits show 0 new business.

There are currently 54 structures registered as vacant.   structures have been billed for 2025

BUILDING PERMITS

4/28/2025 10:37 AM   PROJECT MASTER REPORT   PAGE: 1
PROJECTS: THRU ZZZZZZZZZZ   REPORT SEQUENCE: Project
PROJECT TYPE: Exclude: BPZONING   CONTRACTOR CLASS: All - All Contractor Classes
CONTRACTORS: All
APPLIED DATES: 4/01/2025 THRU 4/28/2025   EXPIRE DATES: 0/00/0000 THRU 99/99/9999
STATUS INCLUDED: Opened, Complet   ISSUED DATES: 0/00/0000 THRU 99/99/9999
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=========

PROJECT: 240400 - SIGN   TYPE: SIGN SIGN
PROPERTY: 613 RANDOLPH AVE
APPLIED DATE: 4/02/2025   ISSUED DATE: 4/02/2025   EXPIRATION DATE: 10/03/2025   COMPLETION DATE: 0/00/0000
CONTRACTOR: SHAMROCKBU SHAMROCK BUILDING SERVICE   ISSUED TO: UPMC HEALTH URGENT CARE
535 FOREST AVE   613 RANDOLPH AVE
CARNEGIE, PA 15106   ELKINS, WV 26241
SQUARE FEET: 192
DWELLING TYPE: PRIVATE   UNITS: 5
STATUS: OPEN   BALANCE: 0.00

PROJECT: 240401 - RESIDENTIAL WINDOWS   TYPE: WIND-RES RESIDENTIAL WINDOWS
PROPERTY: 5 LINCOLN AVE
APPLIED DATE: 4/02/2025   ISSUED DATE: 4/02/2025   EXPIRATION DATE: 10/03/2025   COMPLETION DATE: 0/00/0000
CONTRACTOR: HANSHAWENT HANSHAW ENTERPRISES INC   ISSUED TO: WARE, CHERYL
148 MIDDLETOWN RD   PO BOX 561
FAIRMONT, WV 26554   ELKINS, WV 26241
SQUARE FEET: 1
DWELLING TYPE: PRIVATE   UNITS: 4
STATUS: OPEN   BALANCE: 0.00

PROJECT: 240402 - RESIDENTIAL ROOFING   TYPE: ROOF-RES RESIDENTIAL ROOFING
PROPERTY: 115 EVANS DR
APPLIED DATE: 4/07/2025   ISSUED DATE: 4/07/2025   EXPIRATION DATE: 10/08/2025   COMPLETION DATE: 0/00/0000
CONTRACTOR: ISSUED TO: CAROWICK JR, CLAIR
115 EVANS DR
ELKINS, WV 26241
SQUARE FEET: 2,000
DWELLING TYPE: PRIVATE   UNITS: 1
STATUS: OPEN   BALANCE: 0.00

PROJECT: 240403 - COMMERCIAL ROOFING   TYPE: ROOF-COM COMMERCIAL ROOFING
PROPERTY: 22 BUFFALO ST
APPLIED DATE: 4/07/2025   ISSUED DATE: 4/07/2025   EXPIRATION DATE: 10/08/2025   COMPLETION DATE: 0/00/0000
CONTRACTOR: SUTTERROOF SUTTER ROOFING & METAL   ISSUED TO: KIESS, JEFFREY & SHARO
809 MAIN ST   PO BOX 112
BEVERLY, WV 26253   PARSONS, WV 26287

SQUARE FEET: 12,000
DWELLING TYPE: PUBLIC UNITS: 1
STATUS: OPEN BALANCE: 0.00

PROJECT: 240404 - RESIDENTIAL ROOFING TYPE: ROOF-RES RESIDENTIAL ROOFING
PROPERTY: 1637 TAYLOR AVE
APPLIED DATE: 4/07/2025 ISSUED DATE: 4/07/2025 EXPIRATION DATE: 10/08/2025 COMPLETION DATE: 0/00/0000
CONTRACTOR: NESBITT NESBITT CONTRACTING LLC ISSUED TO: CLINGERMAN, LOIS
7 PARK STREET 1637 TAYLOR AVE
BUCKHANNON, WV 26201 ELKINS, WV 26241
SQUARE FEET: 428
DWELLING TYPE: PRIVATE UNITS: 1
STATUS: OPEN BALANCE: 0.00

PROJECT: 240405 - COMMERCIAL REMODEL TYPE: BC-REM COMMERCIAL REMODEL
PROPERTY: 112 THIRD ST
APPLIED DATE: 4/09/2025 ISSUED DATE: 4/09/2025 EXPIRATION DATE: 10/10/2025 COMPLETION DATE: 0/00/0000
CONTRACTOR: VERITAS VERITAS CONTRACTING LLC ISSUED TO: SENECA MALL, LLC
246 BUSINESS PARK DRIVE 108 THIRD ST
FAIRMONT, WV 26554 ELKINS, WV 26241
SQUARE FEET: 1,000
DWELLING TYPE: PRIVATE UNITS: 1
STATUS: OPEN BALANCE: 0.00

PROJECT: 240406 - RESIDENTIAL DECK TYPE: DECK-RES RESIDENTIAL DECK
PROPERTY: 516 DAVIS ST
APPLIED DATE: 4/09/2025 ISSUED DATE: 4/09/2025 EXPIRATION DATE: 10/10/2025 COMPLETION DATE: 0/00/0000
CONTRACTOR: ISSUED TO: WHITE, DEBRA
516 DAVIS ST
ELKINS, WV 26241
SQUARE FEET: 16
DWELLING TYPE: PRIVATE UNITS: 1
STATUS: OPEN BALANCE: 0.00

PROJECT: 240407 - RESIDENTIAL ACCESSORY BUILDING TYPE: BR-ACC RESIDENTIAL ACCESSORY BLD
PROPERTY: 17 NORTHVIEW DR
APPLIED DATE: 4/09/2025 ISSUED DATE: 4/09/2025 EXPIRATION DATE: 10/10/2025 COMPLETION DATE: 0/00/0000
CONTRACTOR: ISSUED TO: BOYER, PHYLLIS
17 NORTHVIEW DR
ELKINS, WV 26241
SQUARE FEET: 600
DWELLING TYPE: PRIVATE UNITS: 1
STATUS: OPEN BALANCE: 0.00

PROJECT: 240408 - RESIDENTIAL DECK TYPE: DECK-RES RESIDENTIAL DECK
PROPERTY: 301 TYGART CT
APPLIED DATE: 4/09/2025 ISSUED DATE: 4/09/2025 EXPIRATION DATE: 10/10/2025 COMPLETION DATE: 0/00/0000
CONTRACTOR: ISSUED TO: GAINER, KURT
301 TYGART AVE
ELKINS, WV 26241-9599
SQUARE FEET: 300
DWELLING TYPE: PRIVATE UNITS: 1
STATUS: OPEN BALANCE: 0.00

PROJECT: 240410 - COMMERCIAL ROOFING TYPE: ROOF-COM COMMERCIAL ROOFING

PROPERTY: 1400 S DAVIS AVE
APPLIED DATE: 4/11/2025 ISSUED DATE: 4/11/2025 EXPIRATION DATE: 10/12/2025 COMPLETION DATE: 0/00/0000
CONTRACTOR: WV061190 MOUNTAINEER CONTRACTING & MAIN ISSUED TO: RANDOLPH CO BOARD OF EDU
2903 LEADING CREEK RD 40 ELEVENTH ST
MONTROSE, WV 26283 ELKINS, WV 26241
SQUARE FEET: 116
DWELLING TYPE: PRIVATE UNITS: 1
STATUS: OPEN BALANCE: 0.00

PROJECT: 240412 - RESIDENTIAL ROOFING TYPE: ROOF-RES RESIDENTIAL ROOFING
PROPERTY: 941 TYGART AVE
APPLIED DATE: 4/11/2025 ISSUED DATE: 4/11/2025 EXPIRATION DATE: 10/12/2025 COMPLETION DATE: 0/00/0000
CONTRACTOR: DESIGN DESIGN ROOFING & SHEET METAL ISSUED TO: SINGLETON, BENSON
2224 BEVERLY PIKE 941 TYGART AVE
ELKINS, WV 26241 ELKINS, WV 26241
SQUARE FEET: 2,300
DWELLING TYPE: PRIVATE UNITS: 1
STATUS: OPEN BALANCE: 94.00

PROJECT: 240413 - RESIDENTIAL WINDOWS TYPE: WIND-RES RESIDENTIAL WINDOWS
PROPERTY: 120 WHITEMAN AVE
APPLIED DATE: 4/15/2025 ISSUED DATE: 4/15/2025 EXPIRATION DATE: 10/16/2025 COMPLETION DATE: 0/00/0000
CONTRACTOR: ISSUED TO: PHILLIPS, COURTNEY
120 WHITEMAN AVE
ELKINS, WV 26241
SQUARE FEET: 4
DWELLING TYPE: PRIVATE UNITS: 4
STATUS: OPEN BALANCE: 0.00

PROJECT: 240415 - COMMERCIAL ELECTRICAL TYPE: ELEC-COM COMMERCIAL ELECTRICAL
PROPERTY: 107 THIRD ST
APPLIED DATE: 4/17/2025 ISSUED DATE: 4/17/2025 EXPIRATION DATE: 10/18/2025 COMPLETION DATE: 0/00/0000
CONTRACTOR: STEVE'S STEVE'S ELECTRIC LLC ISSUED TO: HOLLAND ENTERPRISES LLC
809 LINWOOD DRIVE 104 S RANDOLPH AVE
PARAGOULD, AR 72450 ELKINS, WV 26241
SQUARE FEET: 4,000
DWELLING TYPE: PRIVATE UNITS: 1
STATUS: OPEN BALANCE: 250.00

PROJECT: 240416 - RESIDENTIAL ROOFING TYPE: ROOF-RES RESIDENTIAL ROOFING
PROPERTY: 119 PLEASANT AVE
APPLIED DATE: 4/17/2025 ISSUED DATE: 4/17/2025 EXPIRATION DATE: 10/18/2025 COMPLETION DATE: 0/00/0000
CONTRACTOR: DESIGN DESIGN ROOFING & SHEET METAL ISSUED TO: YIRMIYAHU, ZEV
2224 BEVERLY PIKE 119 PLEASANT AVE
ELKINS, WV 26241 ELKINS, WV 26241
SQUARE FEET: 2,100
DWELLING TYPE: PRIVATE UNITS: 1
STATUS: OPEN BALANCE: 88.00

PROJECT: 240417 - RESIDENTIAL SIDEWALK/DRIVEWAY TYPE: BR-SIDE RES DRIVEWAY/SIDEWALK
PROPERTY: 118 GRANDVIEW AVE
APPLIED DATE: 4/17/2025 ISSUED DATE: 4/17/2025 EXPIRATION DATE: 10/18/2025 COMPLETION DATE: 0/00/0000
CONTRACTOR: SIMON SIMON CONCRETE SOLUTIONS ISSUED TO: HAYES, RACHEL
1801 LIVINGSTON AVENUE 118 GRANDVIEW AVE
ELKINS, WV 26241 ELKINS, WV 26241

SQUARE FEET: 200
DWELLING TYPE: PRIVATE UNITS: 1
STATUS: OPEN BALANCE: 0.00

PROJECT: 240418 - RESIDENTIAL FENCE TYPE: FENCE-RES RESIDENTIAL FENCE
PROPERTY: 123 MOUNTAIN VIEW DR
APPLIED DATE: 4/21/2025 ISSUED DATE: 4/21/2025 EXPIRATION DATE: 10/22/2025 COMPLETION DATE: 0/00/0000
CONTRACTOR: ISSUED TO: DANIELS, ELIZABETH C
123 MOUNTAIN VIEW DR
ELKINS, WV 26241
SQUARE FEET: 225
DWELLING TYPE: PRIVATE UNITS: 1
STATUS: OPEN BALANCE: 25.00

PROJECT: 240419 - RESIDENTIAL ROOFING TYPE: ROOF-RES RESIDENTIAL ROOFING
PROPERTY: 221 SYLVESTER DR
APPLIED DATE: 4/22/2025 ISSUED DATE: 4/22/2025 EXPIRATION DATE: 10/23/2025 COMPLETION DATE: 0/00/0000
CONTRACTOR: DESIGN DESIGN ROOFING & SHEET METAL ISSUED TO: MARTIN, SARAH
2224 BEVERLY PIKE 221 SYLVESTER DR
ELKINS, WV 26241 ELKINS, WV 26241
SQUARE FEET: 5,100
DWELLING TYPE: PRIVATE UNITS: 1
STATUS: OPEN BALANCE: 178.00

PROJECT: 240420 - RESIDENTIAL ROOFING TYPE: ROOF-RES RESIDENTIAL ROOFING
PROPERTY: 300 SCOTT ST
APPLIED DATE: 4/24/2025 ISSUED DATE: 4/24/2025 EXPIRATION DATE: 10/25/2025 COMPLETION DATE: 0/00/0000
CONTRACTOR: FORBESCOPP FORBES COPPER WORKS LLC ISSUED TO: JONES, ANDREW C
PO BOX 1851 300 SCOTT ST
LEWISBURG, WV 24901 ELKINS, WV 26241
SQUARE FEET: 6,534
DWELLING TYPE: PRIVATE UNITS: 1
STATUS: OPEN BALANCE: 0.00

PROJECT: 240421 - RESIDENTIAL REMODEL TYPE: BR-REM RESIDENTIAL REMODEL
PROPERTY: 102 S GATE RD
APPLIED DATE: 4/24/2025 ISSUED DATE: 4/24/2025 EXPIRATION DATE: 10/25/2025 COMPLETION DATE: 0/00/0000
CONTRACTOR: CHEATMOUNT CHEAT MOUNTAIN BUILDERS ISSUED TO: DAVIS, JAMES
RT 4 BOX 210-2 102 SOUTH GATE RD
ELKINS, WV 26241 ELKINS, WV 26241
SQUARE FEET: 399
DWELLING TYPE: PRIVATE UNITS: 1
STATUS: OPEN BALANCE: 36.97

ZONING PERMITS

None

VACANT STRUCTURE BILLING FOR 2025

4/28/2025 10:42 AM F E E C O D E R E P O R T PAGE: 1
LICENSES: THRU ZZZZZZZZZZ ORIGINATION DATE: 3/01/2025 THRU 4/28/2025
LIC CODES: Include: CE-VAC EFFECTIVE DATE: 0/00/0000 THRU 99/99/9999
LIC STATUS:Pending, Active EXPIRATION DATE: 0/00/0000 THRU 99/99/9999
FEE CODES: All PRINT DATE: 0/00/0000 THRU 99/99/9999

FEE CODE: VACANT - VACANT PROPERTY FEE

LICENSE	PERIOD	LIC CODE	STATUS	REPORT	ISSUED TO		# of Years	CHARGES
24474	3/18/25 - 3/19/25	CE-VAC	Pending	CODE	BARTON	ROBER	2.0000	200.00
24475	3/18/25 - 3/19/25	CE-VAC	Pending	CODE	HOSEY	LINDA	3.0000	400.00
24476	3/18/25 - 3/19/25	CE-VAC	Pending	CODE	HOSEY	LINDA	3.0000	400.00
24478	4/03/25 - 4/02/26	CE-VAC	Pending	CODE	AUVIL	BENJA	3.0000	400.00
24479	4/03/25 - 4/02/26	CE-VAC	Active	CODE	HIGGINS	MARIE	3.0000	400.00
24480	3/31/25 - 4/01/25	CE-VAC	Pending	CODE	METHENY	MICHE	3.0000	400.00
24481	4/05/25 - 4/04/26	CE-VAC	Pending	CODE	MILLER	LINDA	3.0000	400.00
24485	4/09/25 - 4/09/26	CE-VAC	Pending	CODE	CHUA	DOMIN	3.0000	400.00
24486	4/09/25 - 4/09/26	CE-VAC	Pending	CODE	ARBOGAST	GARY	3.0000	400.00

REPORT TOTALS: 9 26.0000 3,400.00

CITY OF ELKINS
AGENDA ITEM REPORT

Meeting Date:	May 15, 2025
Section:	Correspondence, Notifications, and Recognitions
Category:	Presentation
Agenda Item Name:	FY 2024 audit results
Recommended By:	City Treasurer
Summary:	See attached report on the city's FY 2024 audit. Learn more about the audit process and access past audit reports here: https://cityofelkinswv.com/departments/finance/audits/
Fiscal Impact:	n/a
Recommendation:	Review presented information
Attachments:	1. FY2024 Audit

bhm cpa group, inc.
CERTIFIED PUBLIC ACCOUNTANTS

AUDIT REPORT OF
THE CITY OF ELKINS, WEST VIRGINIA

SINGLE AUDIT

For the Year Ended June 30, 2024
Fiscal Year Audited Under GAGAS: 2024

City of Elkins, West Virginia
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For The Fiscal Year Ended June 30, 2024

City of Elkins, West Virginia
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INTRODUCTORY SECTION

City of Elkins, West Virginia
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June 30, 2024

GOVERNMENTAL FUND TYPES

MAJOR FUNDS

General
Coal Severance
Financial Stabilization
Fire Department
American Rescue Plan

PROPRIETARY FUND TYPE

MAJOR FUNDS

Sanitation
Landfill
Water
Sewer

FIDUCIARY FUND TYPES

Pension Trust Funds

Policemen's Pension and Relief
Firemen's Pension and Relief

COMPONENT UNIT

Blended

Municipal Building Commission

Discretely Presented

Parks and Recreation Board

FINANCIAL SECTION

Independent Auditor's Report

City of Elkins
Randolph County, West Virginia
401 Davis Avenue
Elkins, West Virginia 26241

To the Mayor and Members of Council:

Report on the Audit of the Financial Statements

We have audited the accompanying financial statements of the governmental activities, business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Elkins, Randolph County, West Virginia (the City), as of and for the year ended June 30, 2024 and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Elkins, Randolph County, West Virginia as of June 30, 2024, and the respective changes in financial position, cash flows thereof and the respective budgetary comparisons for the General and Coal Severance Tax Fund for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are required to be independent of the City, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Ctiy's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we

- exercise professional judgment and maintain professional skepticism throughout the audit.

- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.

- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the *management's discussion and analysis* and information related to the defined benefit pension plan and OPEB liabilities to be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. Management has omitted the *management's discussion and analysis* that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Our opinion is not modified with respect to this matter.

Supplementary Information

Our audit was conducted to opine on the City's financial statements taken as a whole. The introductory section presents additional analysis and is not a required part of the basic financial statements. The Schedule of Expenditures of Federal Awards as required by *Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* is presented for purpose of additional analysis is not a required part of the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Matters

Management is responsible for the other information included in the annual report. The other information comprises the introductory but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated April 8, 2025, on our consideration of the City's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

BHM CPA Group

BHM CPA Group Inc.
Huntington, West Virginia
April 8, 2025

City of Elkins, West Virginia
Statement of Net Position
June 30, 2024

	Governmental Activities	Business-Type Activities	Total	Component Unit Parks and Recreation Board
Assets:				
Cash and investments	$ 3,716,137	$ 1,525,763	$ 5,241,900	$ 898,575
Receivables (net)				
Taxes	1,168,187	-	1,168,187	-
Accounts	-	843,897	843,897	181
Other receivables	78,074	-	78,074	-
Due to/from other activities	486,150	(504,135)	(17,985)	17,985
Prepaid Services	14,389	114	14,503	-
Inventory	-	460,355	460,355	-
Restricted Assets	-	5,322,530	5,322,530	-
Net pension assets	682,813	3,150	685,963	-
Net OPEB assets	63,455	45,386	108,841	-
Right of Use Asset (net of accumulated amortization)	367,892	110,278	478,170	-
Capital assets not being depreciated	81,000	300,045	381,045	-
Capital assets being depreciated (net of accumulated depreciation)	4,147,693	45,078,488	49,226,181	422,802
Total assets	10,805,790	53,185,871	63,991,661	1,339,543
Deferred Outflows of Resources:				
Pensions	875,449	222,861	1,098,310	-
Other post employment benefits (OPEB)	17,498	12,515	30,013	-
Total deferred outflows of resources	892,947	235,376	1,128,323	-
Liabilities:				
Accounts payable	102,429	219,559	321,988	8,429
Accrued wages and benefits	389,078	256,239	645,317	38,962
Accrued interest payable	-	28,593	28,593	-
Contracts payable	-	77,850	77,850	-
Long-term liabilities				
Due within one year	267,968	1,746,375	2,014,343	-
Due in more than one year				
Pensions	364,258	-	364,258	-
Other long-term liabilities	828,863	40,281,665	41,110,528	-
Total liabilities	1,952,596	42,610,281	44,562,877	47,391
Deferred inflows of resources:				
Pensions	156,893	11,348	168,241	-
Other post employment benefits (OPEB)	97,616	69,823	167,439	-
Total deferred inflows of resources	254,509	81,171	335,680	-
Net Position:				
Net investment in capital assets	3,499,754	3,382,921	6,882,675	422,802
Restricted for:				
Other purposes	195,865	-	195,865	-
Debt service	-	933,285	933,285	-
Capital expenditures	1,051,047	1,386,553	2,437,600	-
Unrestricted	4,744,966	5,027,036	9,772,002	869,350
Total net position	$9,491,632	$10,729,795	$20,221,427	$1,292,152

The notes to the basic financial statements are an integral part of this statement.

City of Elkins, West Virginia
Statement of Activities
For the Year Ended June 30, 2024

		Program Revenues	
Functions/programs	**Expenses**	**Charges for Services**	**Operating Grants and Contributions**
Primary government:			
Governmental activities:			
General government	$ 2,254,316	$ 213,323	$ -
Public safety	$ 2,557,886	$ 878,227	$ 74,597
Highway and Streets	$ 841,006	$ -	$ -
Culture and recreation	$ 389,956	$ -	$ -
Health and Sanitation	$ 352,808	$ -	$ -
Contribution Expense	$ 305,796	$ -	$ -
Public Utility Expense	$ 360,300	$ -	$ -
Interest and fiscal charges	$ 40,133	$ -	$ -
Total governmental activities	7,102,201	1,091,550	74,597
Business-type activities:			
Sanitation	1,553,077	1,475,028	-
Landfill	1,676	50	-
Water	4,330,443	4,674,729	-
Sewer	2,277,276	2,941,975	-
Total business-type activities	8,162,472	9,091,782	-
Total primary government	15,264,673	10,183,332	74,597
Component unit:			
Parks and Recreation Board	508,121	9,854	319,856
Total component unit	508,121	9,854	319,856

General revenues:
Taxes:
Ad valorem property taxes
Business and occupation taxes
Alcoholic beverage tax
Utility service tax
Animal control
Hotel occupancy
Gas and oil Severance
Sales Tax
Licenses and permits
Franchise fees
Intergovernmental - state
Reimbursements
Video lottery and gaming income
Rents and concessions
Investment income
Gain on disposal of capital assets
Miscellaneous
Total general revenues
Changes in net position
Net position, beginning of the year
Net position, end of the year

The notes to the basic financial statements are an integral part of this statement.

Net Revenue (Expense) and Changes in Net Position			
Primary Government			Component Unit
Governmental Activities	Business-type Activities	Total	Parks & Recreation Board
$ (2,040,993)	$ -	$ (2,040,993)	$ -
(1,605,062)	-	(1,605,062)	-
(841,006)	-	(841,006)	-
(389,956)	-	(389,956)	-
(352,808)	-	(352,808)	-
(305,796)	-	(305,796)	-
(360,300)	-	(360,300)	-
(40,133)	-	(40,133)	-
(5,936,054)	-	(5,936,054)	-
-	(78,049)	(78,049)	-
-	(1,626)	(1,626)	-
-	344,286	344,286	-
-	664,699	664,699	-
-	929,310	929,310	-
(5,936,054)	929,310	(5,006,744)	-
			(178,411)
			(178,411)
1,230,142	-	1,230,142	-
1,904,999	-	1,904,999	-
87,082	-	87,082	-
448,866	-	448,866	-
456	-	456	-
252,334	-	252,334	-
70,881	-	70,881	-
1,499,794	-	1,499,794	-
133,122	-	133,122	-
64,935	-	64,935	-
389,823	-	389,823	-
61,714	-	61,714	-
41,376	-	41,376	-
66,905	-	66,905	-
116,763	258,242	375,005	42,014
58,079	28,418	86,497	-
36,732	-	36,732	-
6,464,003	286,660	6,750,663	42,014
527,949	1,215,970	1,743,919	(136,397)
8,963,683	9,513,825	18,477,508	1,428,549
$ 9,491,632	$ 10,729,795	$ 20,221,427	$ 1,292,152

The notes to the basic financial statements are an integral part of this statement.

City of Elkins, West Virginia
Balance Sheet
Governmental Funds
June 30, 2024

	General	Coal Severance	Financial Stabilization	American Rescue Plan	Fire Department	Other Governmental	Total Governmental Funds
Assets:							
Cash and investments	$ 1,846,201	$ 188,012	$ 788,562	$ 494,462	$ 338,462	$ 60,438	$ 3,716,137
Receivables (net of allowances for uncollectibles)							
Taxes	1,168,187	-	-	-	-	-	1,168,187
Other receivables	70,221	7,853	-	-	-	-	78,074
Due from:							
Other funds	417,086	-	262,485	-	-	-	679,571
Prepaid Services	14,389	-	-	-	-	-	14,389
Total assets	3,516,084	195,865	1,051,047	494,462	338,462	60,438	5,656,358
Liabilities, Deferred Inflows of Resources and Fund Balances:							
Liabilities:							
Accounts payable	94,326	-	-	-	8,103	-	102,429
Accrued wages and benefits	302,632	-	-	-	86,446	-	389,078
Interfund payable	175,436	-	-	-	-	-	175,436
Due to component unit	17,985	-	-	-		-	17,985
Total liabilities	590,379	-	-	-	94,549	-	684,928
Deferred Inflows of Resources:							
Property taxes not levied to finance current year operations	161,409	-	-	-	-	-	161,409
Total deferred inflows of resources	161,409	-		-	-	-	161,409
Fund Balances:							
Restricted for Capital Outlay	-	-	1,051,047	-	-	-	1,051,047
Restricted	-	195,865	-	494,462	243,913	60,438	994,678
Unassigned	2,764,296	-	-	-	-	-	2,764,296
Total fund balances	2,764,296	195,865	1,051,047	494,462	243,913	60,438	4,810,021
Total liabilities, deferred inflows of resources and fund balances	$ 3,516,084	$ 195,865	$ 1,051,047	$ 494,462	$ 338,462	$ 60,438	$ 5,656,358

The notes to the basic financial statements are an integral part of this statement.

City of Elkins, West Virginia
Reconciliation of Total Governmental Fund Balances to
Net Position of Governmental Activities
June 30, 2024

Total Governmental Fund Balances		$ 4,810,021
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets and right of use assets used in governmental activities are not financial resources and therefore are not reported in the funds.		4,596,585
Other long-term assets are not available to pay for current period expenditures and therefore are deferred in the funds.		
Taxes	161,409	
Total		161,409
The net pension/OPEB liabilities (assets) are not due and payable in the current period; therefore, the liabilities and related deferred inflows/outflows are not reported in the funds.		
Deferred outflows of resources related to pensions	875,449	
Deferred outflows of resources related to OPEB	17,498	
Deferred inflows of resources related to pensions	(156,893)	
Deferred inflows of resources related to OPEB	(97,616)	
Net Pension Assets	682,813	
Net Pension Liabilities	(364,258)	
Net OPEB Assets	63,455	
Total		1,020,448
Long-term liabilities, including notes payable and bonds payable are not due and payable in the current period and are not reported in the funds.		
Revenue Bonds Payable	(708,683)	
Leases Payable	(362,872)	
Notes Payable	(25,276)	
Total		(1,096,831)
Net Position of Governmental Activities		$ 9,491,632

The notes to the basic financial statements are an integral part of this statement.

City of Elkins, West Virginia
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2024

	General	Coal Severance	Financial Stabilization	American Rescue Plan	Fire Department	Other Governmental	Total Governmental Funds
Revenues:							
Taxes (including interest and penalties)							
Ad valorem	$ 1,222,086	$ -	$ -	$ -	$ -	$ 5,852	$ 1,227,938
Business and occupation	1,904,999	-	-	-	-	-	1,904,999
Alcoholic beverage	87,082	-	-	-	-	-	87,082
Utility services	448,866	-	-	-	-	-	448,866
Animal control	456	-	-	-	-	-	456
Hotel occupancy	252,334	-	-	-	-	-	252,334
Gas and Oil Severance	70,881	-	-	-	-	-	70,881
Sales Tax	1,499,794	-	-	-	-	-	1,499,794
Licenses and permits	133,122	-	-	-	-	-	133,122
Franchise fees	64,935	-	-	-	-	-	64,935
Intergovernmental revenue							
Federal	74,597	-	-	-	-	-	74,597
State	338,013	29,908	-	-	-	21,902	389,823
Charges for services	168,833	-	-	-	-	-	168,833
Investment earnings	82,986	8,124	5,639	1,915	18,002	97	116,763
Fire service fees and penalties	19,041	-	-	-	859,186	-	878,227
Reimbursements	61,714	-	-	-	-	-	61,714
Rents and concessions	66,905	-	-	-	-	-	66,905
Parking revenues	5,115	-	-	-	-	-	5,115
Court costs and fees	39,375	-	-	-	-	-	39,375
Video lottery and gaming income	41,376	-	-	-	-	-	41,376
Miscellaneous revenue	31,472	-	-	-	1,016	4,244	36,732
Total revenues	6,613,982	38,032	5,639	1,915	878,204	32,095	7,569,867
Expenditures:							
Current:							
General government	2,057,783	-	200,000			78	2,257,861
Public safety	1,561,008	-	-	-	987,968	-	2,548,976
Highway and Streets	1,058,247	-	-	-	-	-	1,058,247
Culture and recreation	341,668	-	-	-	-	-	341,668
Health and Sanitation	20,638	-	-	332,170	-	-	352,808
Capital outlay	348,512	-	-	68,292	25,239	-	442,043
Debt service:							
Principal retirement	233,351	-	-	-	50,015	-	283,366
Interest and fiscal charges	39,066	-	-	-	1,067	-	40,133
Total expenditures	5,660,273	-	200,000	400,462	1,064,289	78	7,325,102
Excess of revenues over (under) expenditures	953,709	38,032	(194,361)	(398,547)	(186,085)	32,017	244,765
Other financing sources (uses):							
Inception of lease obligation	32,265	-	-	-	-	-	32,265
Proceeds from sale of capital assets	20,079	-	-	-	38,000	-	58,079
Transfers in	153,500	-	-	-	-	-	153,500
Transfers out	-	-	(153,500)	-	-	-	(153,500)
Contributions to Park Board	(305,796)	-	-	-	-	-	(305,796)
Total other financing sources (uses)	(99,952)	-	(153,500)	-	38,000	-	(215,452)
Net change in fund balance	853,757	38,032	(347,861)	(398,547)	(148,085)	32,017	29,313
Fund balance, January 1	1,910,539	157,833	1,398,908	893,009	391,998	28,421	4,780,708
Fund balance, December 31	$ 2,764,296	$ 195,865	$ 1,051,047	$ 494,462	$ 243,913	$ 60,438	$ 4,810,021

The notes to the basic financial statements are an integral part of this statement.

City of Elkins, West Virginia
Reconciliation of the Statement of Revenues, Expenditures and Changes in
Fund Balances of Governmental Funds to the Statement of Activities
For the Year Ended June 30, 2024

Net Change in Fund Balances - Total Governmental Funds		$ 29,313
Amounts reported for governmental activities in the statement of activities are different because:		
Governmental funds report capital outlays as expenditures. However in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation exceeded capital asset additions in the current period.		
Capital Asset Additions	370,683	
Current Year Depreciation	(467,100)	
Total		(96,417)
Governmental funds only report the disposal of assets to the extent proceeds are received from the sale. In the statement of activities, a gain or loss is reported for each disposal. This is the amount of the proceeds from the sale of capital assets and the gain on the disposal of capital assets.		
Proceeds from Disposal of Capital Assets	(58,079)	
Gain on Disposal of Capital Assets	58,079	
Total		-
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		
Taxes		2,204
The inception of lease obligations in the statement of revenues, expenditures and changes in fund balances that are reported as other financing sources are not reported as revenues in the statement of activities.		(32,265)
Repayments of bond and note principal are expenditures in the governmental funds, but the repayments reduce liabilities in the statement of net position and do not result in expenses in the statement of activities.		132,090
Repayments of capital lease obligations are expenditures in the governmental funds, but the repayments reduce liabilities in the statement of net position and do not result in expenses in the statement of activities.		151,276
Contractually required contributions are reported as expenditures in governmental funds; however, the statement of activities reports these amounts as deferred outflows.		445,646
Except for amounts reported as deferred inflows/outflows, changes in the net pension/OPEB (assets) liabilities are reported as pension/OPEB expense (gain) in the statement of activities.		(103,898)
Net Change in Net Position of Governmental Activities		$ 527,949

The notes to the basic financial statements are an integral part of this statement.

City of Elkins, West Virginia
Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
General Fund - Budgetary Basis
For the Fiscal Year Ended June 30, 2024

	Budgeted Amounts		Actual Modified Accrual Basis	Variance With Final Budget Favorable (Unfavorable)
	Original	Final		
Revenues				
Taxes (including interest and penalties)				
General property tax	$ 1,188,238	$ 1,188,238	$ 1,222,086	$ 33,848
Gas and oil severance tax	25,000	70,500	70,881	381
Sales Tax	1,400,000	1,400,000	1,499,794	99,794
Business and occupation tax	1,410,000	1,410,000	1,904,999	494,999
Alcoholic beverage tax	92,000	92,000	87,082	(4,918)
Utility services tax	370,000	370,000	448,866	78,866
Hotel occupancy tax	195,000	195,000	252,334	57,334
Animal control tax	1,500	1,500	456	(1,044)
Total taxes	4,681,738	4,727,238	5,486,498	759,260
Licenses and permits	54,200	54,200	133,122	78,922
Franchise fees	80,000	80,000	64,935	(15,065)
Intergovernmental:				
Federal	-	64,251	74,597	10,346
State	16,000	336,662	338,013	1,351
Charges for services	165,231	165,231	168,833	3,602
Interest	25,000	68,000	82,986	14,986
Fire service fees and penalties			19,041	19,041
Parking revenues	16,000	16,000	5,115	(10,885)
Court costs and fees	77,700	77,700	39,375	(38,325)
Video lottery and gaming income	36,000	36,000	41,376	5,376
Rents and concessions	38,000	45,611	66,905	21,294
Reimbursements	27,800	27,800	61,714	33,914
Miscellaneous	70,000	70,000	31,472	(38,528)
Total revenues	5,287,669	5,768,693	6,613,982	845,289
Expenditures				
General government	1,892,925	2,716,445	2,057,783	658,662
Public safety	1,602,199	1,662,021	1,561,008	101,013
Highways and streets	1,434,339	1,434,339	1,058,247	376,092
Health and sanitation	17,500	20,500	20,638	(138)
Culture and recreation	725,065	784,865	341,668	443,197
Debt service	-	-	272,417	(272,417)
Capital projects	-	-	348,512	(348,512)
Total expenditures	5,672,028	6,618,170	5,660,273	957,897
(Deficiency) excess of revenues (under) over expenditures	(384,359)	(849,477)	953,709	1,803,186

City of Elkins, West Virginia
Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
General Fund - Budgetary Basis (Continued)
For the Fiscal Year Ended June 30, 2024

	Budgeted Amounts		Actual Modified Accrual	Variance With Final Budget Favorable
	Original	Final	Basis	(Unfavorable)
Other Financing Sources (Uses):				
Issuances of Debt	-	-	32,265	32,265
Proceeds from sale of capital assets	-	-	20,079	20,079
Transfers In	-		153,500	153,500
Contributions to Park Board	-	-	(305,796)	(305,796)
Total other financing sources (uses)	-	-	(99,952)	(99,952)
Net change in fund balance	(384,359)	(849,477)	853,757	1,703,234
Fund balance at beginning of year	384,359	849,477	1,910,539	1,061,062
Fund balance at end of year	$ -	$ -	$ 2,764,296	$ 2,764,296

Explanation of Differences:

The City budgets for capital expenditures as a current period expenditure rather than a capital expenditure on the modified accrual basis of accounting.

The notes to the basic financial statements are an integral part of this statement.

City of Elkins, West Virginia
Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
Coal Severance Fund - Budgetary Basis
For the Fiscal Year Ended June 30, 2024

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	Budgeted Amounts		Actual Modified Accrual Basis	Variance With Final Budget Favorable (Unfavorable)
	Original	Final		
Revenues				
Intergovernmental:				
State	$ 25,000	$ 25,000	$ 29,908	$ 4,908
Interest	2,000	2,000	8,124	6,124
Total revenues	27,000	27,000	38,032	11,032
Expenditures				
Public safety	177,000	176,810	-	176,810
Total expenditures	177,000	176,810	-	176,810
Net change in fund balance	(150,000)	(149,810)	38,032	187,842
Fund balance at beginning of year	150,000	149,810	157,833	8,023
Fund balance at end of year	$ -	$ -	$ 195,865	$ 195,865

The notes to the basic financial statements are an integral part of this statement.

City of Elkins, West Virginia
Statement of Net Position
Proprietary Funds
June 30, 2024

	Business-Type Activities - Enterprise Funds				
	Sanitation	**Landfill**	**Water**	**Sewer**	**Totals**
Assets:					
Current assets:					
Equity in pooled cash and investments	$ 896,003	$ 128,805	$ 399,677	$ 101,278	$ 1,525,763
Receivables (net of allowances for uncollectibles)	120,347	52	428,243	295,255	843,897
Due from other funds	-	-	22,875	-	22,875
Prepaid services	-	-	-	114	114
Materials and supplies inventory	-	-	365,875	94,480	460,355
Total current assets	1,016,350	128,857	1,216,670	491,127	2,853,004
Restricted assets:					
Reserve account	-	-	986,550	786,456	1,773,006
Revenue account	-	-	79,200	146,829	226,029
Depreciation account	-	-	190,240	224,230	414,470
Renewal and replacement account	-	-	473,169	498,914	972,083
Landfill escrow	-	1,936,942	-	-	1,936,942
Total restricted assets	-	1,936,942	1,729,159	1,656,429	5,322,530
Noncurrent assets:					
Right of Use Asset (Net of Accumulated Amortization)	-	-	89,712	20,566	110,278
Net Pension Asset	768		1,539	843	3,150
OPEB Asset	8,598	-	21,986	14,802	45,386
Total Noncurrent assets	9,366	-	113,237	36,211	158,814
Capital Assets					
Land	-	-	9,766	57,034	66,800
Structures and improvements	-	42,600	23,075,652	10,705,612	33,823,864
Treatment and distribution system	-	-	20,800,784	-	20,800,784
Collecting system	-	-	-	12,464,304	12,464,304
Pumping system	-	-		712,682	712,682
Treatment and disposal system	-	-	-	2,959,468	2,959,468
General plant	-	-	-	1,282,683	1,282,683
Machinery and equipment	2,205,005	1,255,183	1,010,346	-	4,470,534
Landfill cell		2,918,670	-	-	2,918,670
Construction in progress	233,245	-	-	-	233,245
Less: accumulated depreciation and amortization	(1,494,518)	(4,216,453)	(13,314,796)	(15,328,734)	(34,354,501)
Total capital assets	943,732	-	31,581,752	12,853,049	45,378,533
Total assets	1,969,448	2,065,799	34,640,818	15,036,816	53,712,881
Deferred Outlflows of Resources:					
Pensions	54,123	-	108,424	60,314	222,861
OPEB	2,371	-	6,062	4,082	12,515
Total deferred outflows of resources	56,494	-	114,486	64,396	235,376
Liabilities:					
Current liabilities (payable from current assets:					
Accounts payable	57,024	72	96,358	66,105	219,559
Accrued wages, benefits and vacation	63,479	-	126,512	66,248	256,239
Due to other funds	440,091	-	86,919	-	527,010
Contracts payable	77,850	-	-	-	77,850
Notes payable - current portion		-	-	34,206	34,206
Current portion of financed purchase obligations	59,678	-	21,360	54,205	135,243
Total current liabilities(payable from current assets)	698,122	72	331,149	220,764	1,250,107
Current liabilities (payable from restricted assets:					
Revenue bonds payable	-	-	766,486	810,440	1,576,926
Accrued interest	-	-	28,593	-	28,593
Total current liabilities (payable from restricted assets)	-	-	795,079	810,440	1,605,519
Noncurrent liabilities:					
Notes payable-noncurrent	-	-	-	-	-
Financed purchase obligations-noncurrent	125,234	-	72,460	395,211	592,905
Accrued other post employment benefits		-	-	-	-
Net pension liability		-	-	-	-
Revenue bonds payable-noncurrent		-	31,437,718	8,251,042	39,688,760
Total noncurrent liabilities	125,234	-	31,510,178	8,646,253	40,281,665
Total liabilities	823,356	72	32,636,406	9,677,457	43,137,291
Deferred Inflows of Resources:					
Pensions	3,092	-	5,182	3,074	11,348
OPEB	13,228		33,823	22,772	69,823
Total deferred inflows of resources	16,320	-	39,005	25,846	81,171
Net Position:					
Net investment in capital assets	680,970	-	(626,560)	3,328,511	3,382,921
Restricted:					
Debt service	-	-	-	933,285	933,285
Depreciation and replacement	-	-	190,240	723,144	913,384
Capital acquisition	-	-	473,169	-	473,169
Unrestricted	505,296	2,065,727	2,043,044	412,969	5,027,036
Total net position	$1,186,266	$2,065,727	$2,079,893	$5,397,909	$10,729,795

The notes to the basic financial statements are an integral part of this statement.

City of Elkins, West Virginia
Statement of Revenues, Expenses and
Changes in Fund Net Position
Proprietary Funds
For the Year Ended June 30, 2024

	Business-Type Activities - Enterprise Funds				
	Sanitation	**Landfill**	**Water**	**Sewer**	**Totals**
Operating revenues:					
Charges for services	$ 1,451,267	$ 50	$ 4,514,966	$ 2,658,803	$ 8,625,086
Discounts and penalties	15,582	-	39,614	24,862	80,058
Lab analysis charges	-	-	-	207,913	207,913
Tap fees	-	-	15,361	12,329	27,690
Total operating revenues	1,466,849	50	4,569,941	2,903,907	8,940,747
Operating expenses:					
Personal services	571,906	-	1,108,254	626,423	2,306,583
Contractual services	630,052	850	231,890	217,114	1,079,906
Administrative and general	17,705	-	71,810	53,299	142,814
Rents	21,600	-	12,542	-	34,142
Miscellaneous	-	-	48,767	65,441	114,208
Fuel and oil	-	-	35,464	29,944	65,408
Liability insurance	19,753	647	74,981	46,297	141,678
Materials and supplies	118,666	-	334,853	111,624	565,143
Utilities	10,392	179	304,613	291,010	606,194
Depreciation	136,851	-	1,288,252	470,553	1,895,656
Maintenance	5,728	-	169,202	102,533	277,463
Total operating expenses	1,532,653	1,676	3,680,628	2,014,238	7,229,195
Operating income (loss)	(65,804)	(1,626)	889,313	889,669	1,711,552
Nonoperating revenues (expenses):					
Interest income	40,637	91,697	69,354	56,554	258,242
Miscellaneous income	8,179	-	104,788	38,068	151,035
Sale of Fixed Asset	26,918	-	1,500	-	28,418
Interest expense	(20,424)	-	(649,815)	(263,038)	(933,277)
Total nonoperating revenues (expenses)	55,310	91,697	(474,173)	(168,416)	(495,582)
Changes in net position	(10,494)	90,071	415,140	721,253	1,215,970
Net position, beginning of the year	1,196,760	$ 1,975,656	1,664,753	4,676,656	9,513,825
Net position, end of the year	$ 1,186,266	$ 2,065,727	$ 2,079,893	$ 5,397,909	$ 10,729,795

The notes to the basic financial statements are an integral part of this statement.

City of Elkins, West Virginia
Statement of Cash Flows
Proprietary Funds
For the Year Ended June 30, 2024

	Business-Type Activities - Enterprise Funds				
	Sanitation	**Landfill**	**Water**	**Sewer**	**Totals**
Cash flows from operating activities:					
Cash received from customers	$ 1,455,978	$ 51	$ 4,501,709	$ 2,800,907	$ 8,758,645
Cash received from tap fees	-	-	15,361	12,329	27,690
Cash paid to suppliers	(753,687)	(1,607)	(1,446,113)	(924,932)	(3,126,339)
Cash paid to employees and for fringe benefits	(573,992)	-	(1,138,102)	(646,421)	(2,358,515)
Net cash provided by (used for) operating activities	128,299	(1,556)	1,932,855	1,241,883	3,301,481
Cash flows from non-capital financing activities:					
Transfer of monies to/from restricted cash	-	(85,564)	(413,679)	(237,284)	(736,527)
Miscellaneous non-operating receipts	8,179	-	104,788	38,068	151,035
Net cash provided by non-capital financing activities	8,179	(85,564)	(308,891)	(199,216)	(585,492)
Cash flows from capital and related financing activities:					
Principal payments - capital lease	(143,633)	-	(7,070)	(12,386)	(163,089)
Interest paid	(20,424)	-	(650,413)	(263,038)	(933,875)
Proceeds from issuance of debt and purchase lease obligations	78,700	-	77,927	-	156,627
Purchases of assets	(505,957)	-	(124,107)	-	(630,064)
Cash Received Sale of Assets	26,918	-	1,500	-	28,418
Principal payments - bonds and notes payable	-	-	(752,394)	(870,728)	(1,623,122)
Net cash used for capital and related financing activities	(564,396)	-	(1,454,557)	(1,146,152)	(3,165,105)
Cash flows from investing activities:					
Interest received	40,637	91,697	69,354	56,554	258,242
Net cash provided by investing activities	40,637	91,697	69,354	56,554	258,242
Net increase (decrease) in cash and cash equivalents	(387,281)	4,577	238,761	(46,931)	(190,874)
Cash and cash equivalents, beginning of the year	1,283,284	124,228	160,916	148,209	1,716,637
Cash and cash equivalents, end of the year	$ 896,003	$ 128,805	$ 399,677	$ 101,278	$ 1,525,763
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities					
Operating income (loss)	$ (65,804)	$ (1,626)	$ 889,313	$ 889,669	$ 1,711,552
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:					
Depreciation expense	136,851	-	1,288,252	470,553	1,895,656
(Increase) decrease in operating assets and deferred outflows:					
Accounts receivable	(10,871)	1	(52,871)	(90,671)	(154,412)
Inventory	-	-	(147,702)	6,365	(141,337)
Prepaid Services	3,285	-	3,290	3,181	9,756
Net OPEB Asset	(768)	-	(1,539)	(843)	(3,150)
Net Pension Asset	(8,598)	-	(21,986)	(14,802)	(45,386)
Deferred outflows - pension	18,862	-	24,829	36,199	79,890
Deferred outflows - OPEB	9,287	-	23,749	15,988	49,024
Increase (decrease) in operating liabilities and deferred inflows:					
Accounts payable	(7,641)	69	(14,289)	(14,035)	(35,896)
Contracts Payable	77,850	-	-	-	77,850
Accrued wages, benefits and vacation	24,256	-	37,906	16,132	78,294
Net pension liability	(22,769)	-	(41,570)	(30,109)	(94,448)
Net OPEB liability	(6,277)	-	(16,051)	(10,807)	(33,135)
Deferred inflows - pension	(3,568)	-	1,914	(7,744)	(9,398)
Deferred inflows - OPEB	(15,796)	-	(40,390)	(27,193)	(83,379)
Total adjustments	194,103	70	1,043,542	352,214	1,589,929
Net cash provided by (used for) operating activities	$ 128,299	$ (1,556)	$ 1,932,855	$ 1,241,883	$ 3,301,481

The notes to the basic financial statements are an integral part of this statement.

City of Elkins, West Virginia
Statement of Fiduciary Net Position
Fiduciary Funds
June 30, 2024

		Pension Trust Fund
Assets:		
Current assets:		
Segregated cash accounts	$	2,102,655
Segregated investments		5,409,948
Total assets		7,512,603
Net Position:		
Held in trust for pension benefits		7,512,603
Total net position	$	7,512,603

The notes to the basic financial statements are an integral part of this statement.

City of Elkins, West Virginia
Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the Year Ended June 30, 2024

		Pension Trust Fund
Additions		
Contributions:		
Employer	$	69,929
Employees		31,112
Premium surtax allocation		143,540
Total contributions		244,581
Investment income (loss)		1,059,264
Total additions		1,303,845
Deductions:		
General and administrative		24,485
Benefit payments		456,923
Total deductions		481,408
Changes in net position		822,437
Net position, beginning of the year		6,690,166
Net position, end of the year	$	7,512,603

The notes to the basic financial statements are an integral part of this statement.

1. Summary of Significant Accounting Policies

The City of Elkins, West Virginia is incorporated under the provisions of the State of West Virginia. The City is governed by an elected mayor and a ten member council, which provides the following services as authorized by its charter: public safety (police and fire), streets, sanitation, water, waste, recreation, education, public improvements, planning and zoning, and general administrative services.

The remainder of the notes are organized to provide explanations, including required disclosures, of the City's financial activities for the fiscal year ended June 30, 2024.

The City's financial statements are prepared in accordance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). The more significant accounting policies established in GAAP and used by the City are discussed below.

Basic Financial Statements – Government Wide Statements

The City's basic financial statements include both government-wide (reporting the City as a whole) and fund financial statements (reporting the City's major funds). Both the government-wide and fund financial statements categorize primary activities as either governmental or business type. The City's police and fire protection, parks, public works and general administrative services are classified as governmental activities. The City's sanitation, water, sewer and landfill are classified as business-type activities.

In the government-wide Statement of Net Position, both the governmental and business-type activities columns (a) are presented on a consolidated basis by column, (b) and are reported on a full accrual, economic resource basis, which recognizes all long-term assets, receivables, and deferred outflows of resources as well as long-term debt, obligations, and deferred inflows of resources. The City's net position is reported in three parts – net invested in capital assets; restricted net position; and unrestricted net position. The City first utilizes restricted resources to finance qualifying activities.

The government-wide Statement of Activities reports both the gross and net cost of each of the City's functions and business-type activities (police, fire, public works, etc.). The functions are also supported by general government revenues (taxes, certain intergovernmental revenues, fines, permits and charges, etc.). The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, operating and capital grants. Program revenues must be directly associated with the function (police, public works, etc.) or a business-type activity. Operating grants include operating-specific and discretionary (either operating or capital) grants while the capital grants column reflects capital-specific grants.

The net costs (by function or business-type activity) are normally covered by general revenue (taxes, intergovernmental revenues, interest income, etc.).

The City does not allocate indirect costs. An administrative service fee is charged by the General Fund to the other operating funds that is eliminated like a reimbursement (reducing the revenue and expense in the General Fund) to recover the direct costs of General Fund services provided (finance, personnel, purchasing, etc.).

This government-wide focus is more on the sustainability of the City as an entity and the change in the City's net assets resulting from the current year's activities.

(a) Reporting Entity

The City of Elkins is a municipal corporation governed by an elected mayor and ten member council. The accompanying financial statements present the government and its component units as required by generally accepted accounting principles.

The services provided by the government and accounted for within these financial statements include law enforcement for the City, health and sanitation services, cultural and recreation programs, and other governmental services.

The City complies with GASB Statement No. 61, "*The Financial Reporting Entity: Omnibus an Amendment of GASB Statements No. 14 and No. 34*". This statement established standards for defining and reporting component units in the financial statements of the reporting entity. It defines component units as legally separate organizations for which the component unit not only has a fiscal dependency on the reporting entity but also a financial benefit or burden relationship must be present between the reporting entity and the entity that is to be included as a component unit. In addition, an entity may be included as a component unit in the financial statements of the reporting entity, if the reporting entity's management determines that it would be misleading to exclude them.

Blended Component Units

The entities below are legally separate from the City and meet GAAP criteria for component units. These entities are blended with the primary government because they provide services entirely or almost entirely to the City.

The *Elkins Building Commission* serves the City of Elkins, West Virginia, and is governed by a board comprised of three members appointed by the City for a term of five years each. The Building Commission acquires property and debt on behalf of the City. The City of Elkins Building Commission is reported within the General Fund.

Discretely Presented Component Units

Discretely presented component units are entities which are legally separate from the City, but are financially accountable to the City, or whose relationship with the City is such that exclusion would cause the City's financial statements to be misleading or incomplete. Because of the nature of services they provide and the City's ability to impose its will on them or a financial benefit/burden relationship exists, the following component units are discretely presented in accordance with GASB Statement No. 14 (as amended by GASB Statement No. 39). The discretely presented component units are presented on the government-wide statements.

The *Elkins Parks and Recreation Board* serves all citizens of the City of Elkins by providing recreational services and is governed by a five member board appointed by Council. The City provides financial support to the Board on an annual basis.

Jointly Governed Organizations

The City, in conjunction with the Randolph County Commission has created the Elkins-Randolph County Library and the Elkins-Randolph County Airport Authority. The Library Board is composed of five members with three appointed by the City and two appointed by the Randolph County Commission. The Airport Authority is composed of five members with two members appointed by the City of Elkins and three members from the Randolph County Commission. The City expended $18,250 for an operating grant for the Airport Authority and $22,500 for the Library Board for the fiscal year.

(b) Government-Wide Financial Statements

The government-wide financial statements report information on all the nonfiduciary activities of the government. For the most part, the effect of internal activity has been removed from these statements. Government activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to significant extent on fees and charges for support.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include (1) charges to customers or applicants whose purchase, use or direct benefit from goods, services or privileges provided by a given function or segment and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds, proprietary funds and fiduciary funds, even though the latter are excluded from the governmental-wide statements. Major individual funds are reported as separate columns in the fund statements.

(c) Funds – Fund Financial Statements

Funds are classified into three categories: governmental, proprietary and fiduciary. Each category, in turn, is divided into separate "fund types". Governmental funds are used to account for governmental activities, where the focus of attention is on the providing of services to the public as opposed to proprietary funds where the focus of attention is on recovering the cost of providing services to the public through service charges or user fees. Fiduciary funds are used to account for assets held by the City in a trustee or agency capacity. The fund types used by the City of Elkins are described as follows:

Governmental Fund Types

Governmental funds are accounted for using the current financial resources measurement focus. Only current assets, current liabilities, and deferred inflows of resources are generally included on their balance sheets. Their operating statements present sources and uses of available resources during a given period.

General Fund: The General Fund is the general operating fund of the City. It is used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Funds: Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or major capital projects) that are legally restricted to expenditures for specified purposes.

Capital Project Funds: Capital project funds account for the acquisition of capital assets or construction of major capital projects not being financed by proprietary or fiduciary trust funds.

The City of Elkins reports the following major governmental funds:

The *General fund* is the government's primary operating fund. It accounts for all financial resources of the government, except those required to be accounted for in another fund.

The *Coal Severance Tax fund*, a special revenue fund, accounts for revenues and expenditures from a severance tax placed on coal that is distributed to West Virginia municipalities.

The *Financial Stabilization Fund* accounts for monies specifically set aside for the acquisition of capital assets or construction of major capital projects not being financed by proprietary or fiduciary trust funds.

The *American Rescue Plan Act Fund* accounts for monies acquired through the American Rescue Plan Act.

The *Fire Department Fund* accounts for fire protection fees and related revenues to provide resources to pay the costs of running the fire department for the City.

Proprietary Fund Types

Proprietary funds are accounted for using the economic resources measurement focus; the accounting objectives are determination of net income, financial position, and cash flows. All assets, deferred outflows of resources, liabilities, and deferred inflows of resources associated with a proprietary fund's activities are included on its balance sheet.

Enterprise Funds: Enterprise Funds are used to account for operations (a) that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods and services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

The City reports the following major proprietary funds:

The *Water fund* serves the citizens of the City of Elkins by providing water services to the community. This fund accounts for the receipts and expenses of operating this facility. The rates for user charges and bond issuance authorizations are approved by the government's elected council.

The *Sewer fund* services the citizens of the City of Elkins by providing sewer services to the community. This fund accounts for the receipts and expenses of operating this facility. The rates for user charges and bond issuance authorizations are approved by the government's elected council.

The *Sanitation fund* serves the citizens of the City of Elkins by providing health and sanitation services, including garbage pickup, to the community. This fund accounts for the receipts and expenses of operating this facility. The rates for user charges are approved by the government's elected council.

The *Landfill fund* had served the citizens of the City of Elkins by providing landfill services to the community. This fund accounts for the receipts and expenses of operating this facility. The Landfill is now closed. The rates for user charges and bond issuance authorizations are approved by the government's elected council.

Fiduciary Funds

Fiduciary funds account for assets held by the City in a trustee or agency capacity. Pension trust funds are accounted for in essentially the same manner as proprietary funds.

Additionally, the City reports the following fund types:

The *Pension Trust funds* account for the activities of the Public Safety Employees Retirement System, which accumulates resources for pension benefit payments to qualified public safety employees. These funds are accounted for in essentially the same manner as the proprietary funds, using the same measurement focus and basis of accounting.

(d) Cash, Cash Equivalents and Investments

Cash on hand and deposits with banking institutions either in checking or savings accounts are presented as cash and cash equivalent in the accompanying financial statements.

State statutes authorize the government to invest in the State Investment Pool or the Municipal Bond Commission or to invest such funds in the following classes of securities: (a) obligations of the United States or any agency thereof, (b) certificates of deposit (which mature in less than one year), (c) general and direct obligations of the State of West Virginia, (d) obligations of the Federal National Mortgage Association, (e) indebtedness secured by first lien deed of trust for property situated within the State if the payment is substantially insured or guaranteed by the federal government, (f) pooled mortgage trusts (subject to limitations), (g) indebtedness of any private corporation that is properly graded as in the top two or three highest rating grades, (h) interest earning deposits which are fully insured or collateralized, and (i) mutual funds registered with the Security and Exchange Commission which have fund assets over three hundred million dollars. State statute limitations concerning the aforementioned investments include the following:

(1) at no time can investment portfolios consist of more than seventy-five percent of the indebtedness of any private corporations nor can the portfolio have over twenty-five percent of its portfolio consisting of the indebtedness of a private corporation's debt which matures in less than one year.

(2) at no time may more than nine percent of the portfolio be invested in securities issued by a single private corporation or association.

(3) at no time can more than sixty percent of the portfolio be invested in equity mutual funds.
Investment risk is categorized as follows:

Interest rate risk – The risk that changes in interest rates will adversely affect the fair value of an investment.

Credit risk – The risk that an issuer or other counterparty to an investment will not fulfill its obligations.

Custodial credit risk – The risk that, in the event of the failure of the counterparty to a transaction, the City will not be able to recover the value of investment or collateral securities that are in the possession of an outside party.

(e) Receivables

All receivables are shown net of allowance for uncollectible accounts.

(f) Capital Assets

The accounting and reporting treatment applied to capital assets and long-term liabilities associated with a fund are determined by its measurement focus. The City of Elkins records the purchase of capital assets used in governmental fund type operations as expenditures in the governmental funds. The government-wide financial statements of the City of Elkins are accounted for on a cost of service or "capital maintenance" measurement focus. This means that all assets and all liabilities (whether current or noncurrent) associated with their activity are included on the statement of net position.

All proprietary funds and pension trust funds are accounted for on a cost of services or "capital maintenance" measurement focus. This means that all assets and all liabilities (whether current or noncurrent) associated with their activity are included on the statement of net position. The reported fund equity (net position) is segregated into net position components. Proprietary fund type operating statements present increases (revenues) and decreases (expenses) in net position.

Depreciation of all exhaustible capital assets is charged as an expense against operations. Accumulated depreciation is reported on the statements of net position. Depreciation has been provided over the estimated useful lives using the straight-line method. The estimated useful lives are as follows:

Asset	Straight-line Years
Governmental Funds:	
Buildings & Improvements	20 to 50 years
Infrastructure	20 to 65 years
Machinery & Equipment	5 to 25 years
Vehicles	5 years
Proprietary Funds:	
Buildings	25 to 50 years
Improvements	10 to 20 years
Utility Plant	10 to 20 years
Equipment	5 to 25 years

(g) Basis of Accounting

Fund Financial Statements

Modified Accrual Basis of Accounting

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days after the end of the current fiscal year. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences are recorded only when payment is due.

Taxes, grants and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the government.

Accrual Basis of Accounting

The accrual basis of accounting is used in proprietary fund types and the pension trust funds. The accrual basis of accounting recognized revenues when earned. Expenses are recorded when incurred. Plan member contributions to the pension trust funds are recognized in the period in which the contributions are due. Employer contributions to the plan are recognized when due and the City has made a formal commitment to provide the contributions. Benefits and refunds are recognized when due and payable in accordance with the terms of the plan.

Government-Wide Financial Statements

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary funds (when appropriate) and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year in which they are levied. Grants and similar items are recognized as revenues as soon as all eligibility requirements imposed by the provider have been met.

(h) Budgets and Budgetary Accounting

All municipalities within West Virginia are required by statute to prepare annual budgets (levy estimates) on prescribed forms for the General and Coal Severance Funds and submit these for approval to the State Tax Commissioner. These budgets are prepared in accordance with the following procedures:

1. The governing body of the municipality is required to hold a meeting or meetings between the seventh and twenty-eighth days of March to ascertain the financial condition of the municipality and to prepare the levy estimate (budget) for the fiscal year commencing July 1.

2. The budget is then forthwith submitted to the State Tax Commissioner for approval.

3. The governing body then reconvenes on the third Tuesday in April to hear objections from the public and to formally lay the levy.

Revisions are authorized only with prior written approval of the State Tax Commissioner. The budgeted amounts reflected in the accompanying financial statements are such approved amounts.

A) Unused appropriations for all of the above annually budgeted funds lapse at the year end.

B) The budget amounts shown in the financial statements are the final authorized amounts as revised during the year.

(i) Encumbrances – Fund Financial Statements

Encumbrances accounting is used for the General Fund and special revenue funds. Encumbrances are recorded when purchase orders are issued but are not considered expenditures until liabilities for payments are incurred. Encumbrances are reported as a reservation of fund balance on the balance sheet. Encumbrances do not lapse at the close of the fiscal year but are carried forward as restricted, committed or assigned fund balance until liquidated.

(j) Inventories

The City considers inventories of materials and supplies utilized in governmental fund types operations as expended at the time of purchase therefore, they do not appear in the City's financial statements. Inventories of materials and supplies utilized in the proprietary fund type operation, are considered expended at the time of consumption; therefore, balances on hand at year end, valued at cost (first-in, first-out) are presented in the City's financial statements.

(k) Compensated Absences

The liability for compensated absences reported in the government-wide financial statements consists of unpaid and accrued vacations. The liability has been calculated using the vesting method, in which leave amounts for only employees who currently are eligible to receive termination payments are included.

The City's accounting policies related to compensated absences are summarized below:

Accumulated Vacation

For governmental funds, the cost of accumulated vacation pay expected to be paid within the next twelve months is recorded as a fund liability. Any amount that is expected to be paid after twelve months should be reflected in the general long-term debt account; however, the City considers the entire vacation liability as a fund liability. For proprietary funds, the cost of vacation leave is recorded as a liability when earned.

(l) Pension Plans

The City provides separate defined benefit pension plans for uniformed police and fire department personnel. It is the City's policy to fund the normal cost and amortization of the unfunded prior service cost.

All other eligible employees are covered under the West Virginia Public Employee Retirement System due to the City's electing to be a participating public employer.

(m) Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

(n) Equity Classification

GASB Statement No. 54 “Fund Balance Reporting and Governmental Fund Type Definitions,” established standards for accounting and financial reporting that are intended to improve the clarity and consistency of the fund balance information provided to financial report users. The classifications are based primarily on the extent to which the City is bound to honor constraints on the specific purposes for which the amounts in those funds can be spent.

GASB 54 – "*Fund Balance Reporting and Governmental Fund Type Definitions"* – divided fund balance for governmental fund financial statements into five components:

a. Nonspendable – Amounts that cannot be spent either because they are in a nonspendable form or because they are legally or contractually required to be maintained intact.

b. Restricted – Amounts that can be spent only for specific purposes because of the City's code, state or federal laws, or externally imposed conditions by grantors or creditors.

c. Committed – Amounts that can be used only for specific purposes determined by a formal action by the City's council.

d. Assigned – Amounts that are designed by the City's council for a particular purpose but are not spendable until there is a majority vote approval by the City's council.

e. Unassigned – All amounts not included in other spendable classifications.

Net Position Classifications:

GASB 63 – ***Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*** – divided net position for Government-wide net position into three components:

a. Net investment in capital assets – consist of the historical cost of capital assets less accumulated depreciation and less any debt that remains outstanding that was used to finance those assets plus deferred outflows of resources less deferred inflows of resources related to those assets.
b. Restricted net position – consists of net position that is restricted by the City's creditors (for example through debt covenants), by the state enabling legislation (through restrictions on shared revenues), by grantors (both federal and state), and by other contributors.
c. Unrestricted – all other net position is reported in this category

(o) Interfund Activity

Interfund activity is reported as either loans, services provided, reimbursements or transfers. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures/expenses. Reimbursements are when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers between governmental or proprietary funds are netted as part of the reconciliation to the government-wide financial statements.

(p) Restricted Assets

Certain proceeds of the water and sewer enterprise fund revenue bonds, as well as certain proceeds set aside for their repayment, are classified as restricted assets on the statement of net position because their use is limited by applicable bond covenants.

(q) Deferred Outflows/Inflows of Resources

In addition to assets and liabilities, the statement of financial position may report deferred outflows/inflows of resources. Deferred outflows of resources represent a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until that time. The City recorded a deferred outflow of resources for pensions and OPEB in the amounts of $1,098,310 and $30,013, respectively, as of June 30, 2024. The deferred outflows of resources related to the pension are explained in Note 6 and Note 9 and the deferred outflows of resources related to OPEB are explained in Note 9. Deferred inflows of resources represent an acquisition of net position that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time. For 2024, the City reported a total of $168,241 and $167,439 of deferred inflows related to pensions and OPEB, respectively, on the statement of financial position. The deferred inflows of resources related to the pension are explained in Note 6 and Note 9 and the deferred inflows of resources related to OPEB are explained in Note 9.

(r) Pensions

For purposes of measuring the net pension liability (asset), deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the pension plans and additions to/deductions from their fiduciary net position have been determined on the same basis as they are reported by the pension systems. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. The pension systems report investments at fair value.

(s) Other Post-Employment Benefits

Net OPEB Liability – For purposes of measuring the net OPEB liability (asset) and deferred outflows/inflows of the resources related to other post-employment benefits, and other post-employment benefit expenses, information about the fiduciary net position of the County's Other Post-Employment Benefits Plan (OPEB) of the West Virginia Retiree Health Benefit Trust Fund (RHBTF) and additions to/deductions from the plan's fiduciary net position have been determined on the same basis as they are reported by the RHBTF. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value. Detailed information on the investment valuation can be found in the plans' financial statements.

2. Reconciliation of Government-Wide and Fund Financial Statements

The governmental fund balance sheet includes a reconciliation between fund balance – total governmental funds and net assets – governmental activities as reported on the government-wide statement of net assets. The governmental fund statement of revenues, expenditures, and changes in fund balance includes a reconciliation between net changes in fund balances – total governmental fund and changes in net assets of governmental activities as reported in the government – wide statement of activities. The individual elements of those reconciliations are included with the statements.

3. Deposits and Investments

The City reporting entity considers highly liquid investments (including restricted assets) with an original maturity of three months or less when purchased to be cash equivalents. Exceptions include the Firemen's Pension and Relief Fund and the Policemen's Pension and Relief Fund which classify only cash as cash equivalents in order to appropriately report investment activity.

Deposits

Custodial Credit Risk

Custodial credit risk is the risk that, in the event of a bank failure, the City's deposits may not be returned to it.

It is the City's policy for deposits to be 100% secured by collateral valued at market or par, whichever is lower, less the amount of the Federal Deposit Insurance Corporation insurance. The City's deposits are categorized to give an indication of the level of risk assumed by the City at June 30, 2024. The categories are described as follows:

Category 1 - Insured or collateralized with securities held by the entity or by its agent in the entity's name.

Category 2- Collateralized with securities held by the pledging financial institution's trust department or agent in the entity's name.

Category 3 - Uncollateralized.

Deposits & Investments

Deposits

	Bank Balance	Category 1	Category 2	Category 3	Carrying Amount
Primary Government	$ 8,794,531	$ 8,794,531	$ -	$ -	$ 8,565,395
Component Unit	898,575	898,575	-	-	898,575
Total Deposits					$ 9,463,970

	Bank Balance	Category 1	Category 2	Category 3	Carrying Amount
Fiduciary Funds	$ 96,470	$ 96,470	$ -	$ -	$ 96,470
Total Deposits					$ 96,470

Investments and Restricted Assets

Investment pools are under the custody of the City. Investing is performed in accordance with investment policies complying with State Statutes and the City Charter. Pooled funds may be invested in the State Investment Pool or the Municipal Bond Commission for investment purposes, or invested in the following classes of securities: Commercial paper rated A-1 by Standard & Poor's Corporation or P-1 by Moody's Commercial Paper Record, bankers' acceptances, repurchase agreements and reverse repurchase agreements. The pension trust fund is also authorized to invest in corporate bonds rated AA or better by Standard & Poor's Corporation or AA or better by Moody's Bond Rating.

The City categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets. Level 2 inputs are significant other observable inputs. Level 3 inputs are significant unobservable inputs. The tables on the following pages identify the City’s recurring fair value measurements as of June 30, 2024. All investments of the City are valued using quoted market prices (Level 1 inputs).

Custodial Credit Risk

For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the City will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party.

Investments made by the City are summarized below. The investments that are represented by specific identifiable investment securities are classified as to credit risk by the three categories described below.

Category 1 - Insured or registered, securities held by the City or its agent in the entity's name.
Category 2 - Uninsured and unregistered, with securities held by the counterparty's trust department or agent in the entity's name.
Category 3 - Uninsured and unregistered, with securities held by the counterparty, or by its trust department or agent but not in the entity's name.

	Category			Market		Unrecongnized
	1	2	3	Value	Cost	Gain/Loss
Restricted						
Municipal Bond Commission	$ 1,999,035	$ -	$ -	$ 1,999,035	$ 1,999,035	$ -
	$ 1,999,035	$ -	$ -	$ 1,999,035	$ 1,999,035	$ -

Total deposits and investments are presented on the Statement of Net Position as follows:

Total deposits	$ 9,463,970
Investments - restricted	1,999,035
Total deposits and investments	$ 11,463,005
Statement of Net Position:	
Cash	$ 6,140,475
Restricted Assets	5,322,530
Total deposits and investments	$ 11,463,005

Fiduciary Funds

	Category 1	Category 2	Category 3	Market Value	Cost	Unrecongnized Gain/Loss
Investment Type:						
Certificats of Deposit	$ 2,006,184	$ -	$ -	$ 2,006,184	$ 2,060,000	$ (53,816)
US Government Agencies	1,012,731	-	-	1,012,731	1,049,948	(37,217)
Mutual Funds	4,397,216	-	-	4,397,216	1,279,095	3,118,121
	$ 7,416,131	$ -	$ -	$ 7,416,131	$ 4,389,043	$ 3,027,088

Credit Risk: State law limits investments in corporate debt to commercial paper rated AA or better by Standard & Poor's Corporation of AA or better by Moody's Bond Rating. It is the government's policy that no investment be purchased which does not conform to the State of West Virginia Code Chapter 8. As of June 30, 2024, the government's investments were rated using Standard & Poor's and Fitch and Moody's Investment Services.

Interest Risk: The pension investments are at risk of declines in market value due to interest rate risk.

Custodial Credit Risk: The City's investments were 100% insured by brokerage insurance and were not subject to custodial credit risk.

As of June 30, 2024, the City had the following investments:

Investment Type	Fair Value	Credit Risk Rating: Standard & Poor's and Fitch	Credit Risk Rating: Moody's Investment Services
Certificates of Deposit	$ 2,006,184	N/A	N/A
US Government Agencies	1,012,731	AA	AA
Mutual Funds	4,397,216	Not Rated	Not Rated
	$ 7,416,131		

Interest Rate Risk

As of June 30, 2024, the City had the following investments and maturities exposed to interest rate risk.

Investment Type	Fair Value	Less than 1	1-5	6-10	More than 10
Certificates of Deposit	$ 2,006,185	$ 696,349	$ 1,309,836	$ -	$ -
US Government Agencies	1,012,732	459,612	553,120		
	$ 3,018,917	$ 1,155,961	$ 1,862,956	$ -	$ -

4. Accounts Receivable, Business-Type Activities

Accounts receivable and its allowance at June 30, 2024 are as follows:

	Sanitation Fund	Landfill Fund	Water Fund	Sewer Fund
Accounts receivable	$ 157,241	$ 838	$ 512,299	$ 353,448
Less: Allowance for doubtful accounts	36,894	786	84,056	58,193
	$ 120,347	$ 52	$ 428,243	$ 295,255

5. Property Taxes

The taxes on real property and the interest and other charges upon such taxes attach as an enforceable lien on the first day of July. There is no lien denominated as such on personal property; however, statutes provide that the sheriff of a county may distrain for delinquent taxes any goods and chattels belonging to a person assessed. All current taxes assessed on real and personal property may be paid in two installments; the first installment is payable on September first of the year for which the assessment is made, and becomes delinquent on October first, and the second installment is payable on the first day of the following March and becomes delinquent on April first. Taxes paid on or before the date when they are payable, including both first and second installments, are subject to a discount of two and one-half percent. If taxes are not paid on or before the date on which they become delinquent, including both first and second installments, interest at the rate of nine percent per annum is added from the date they become delinquent until paid.

All municipalities within the state are authorized to levy taxes not in excess of the following maximum levies per $100 of assessed valuation: On Class I property, twelve and five-tenths cents (12.5¢); on Class II property, twenty-five cents (25.0¢); and on Class IV property, fifty cents (50.0¢). In addition, municipalities may provide for an election to lay an excess levy, the rates not to exceed fifty percent of such authorized maximum levies, provided that at least sixty percent of the voters cast ballots in favor of the excess levy.

The levy rates levied by the City of Elkins, West Virginia, per $100 of assessed valuation or each class of property for the fiscal year ended June 30, 2024 were as follows:

Class of Property	Assessed Valuations For Tax Purposes Expense	Current
Class I	$ -	$ 12.50
Class II	$ 128,993,628	$ 25.00
Class IV	$ 195,293,481	$ 50.00

6. Employee Retirement System – Single Employer Plans

Plan Description, Contribution Information, and Funding Policies

The City of Elkins, West Virginia participates in two single employer, public employee retirement systems. Assets are held separately and may be used only for the payment of benefits to the members of the respective plans, as follows:

The Policemen's Pension and Relief Fund (PPRF) provides retirement benefits for substantially all full-time police employees hired before March 11, 2015. Unless otherwise indicated, PPRF information in this Note is provided as of the latest actuarial valuation, July 1, 2022 and projected to the measurement date of June 30, 2023.

The Firemen's Pension and Relief Fund (FPRF) provides retirement benefits for substantially all full-time fire employees hired before March 11, 2015. Unless otherwise indicated, FPRF information in this Note is provided as of the latest actuarial valuation, July 1, 2022 and projected to the measurement date of June 30, 2023.

The City is authorized in accordance with West Virginia State Code Section 8-22 to establish and maintain these plans.

The investment policies of the PPRF and the FPRF are established by the Board of Trustees and is subject to the limitations defined in West Virginia Code 8-22-22 and 8-22-22a. Additional information relating to the basis of accounting and reported investment values are in the respective sections of the Notes.

Memberships of the plans are as follows:

Group	PPRF	FPRF	Totals
Active Employees	3	3	6
Retirees & Beneficiaries currently receiving benefits	11	1	12
Total	14	4	18

These plans are defined benefit plans. The following is a summary of funding policies, contribution methods and benefit provisions for both plans.

Determination of contribution requirements	The City finances benefits using the optional funding policy as defined in state statutes. City contributions are equal to the normal cost, net of employee contributions, plus an amortization of the unfunded actuarial liability net of the premium tax allocation applicable to the plan year. The amortization is based upon a 40-year closed amortization period, commencing on July 1, 1991, with level dollar payments for PPRF and commencing on July 1, 2010, with level dollar payments for FPRF. The plan also receives state contributions based on an allocation of premium tax that depends on the number of active and retired members. Projected sponsor, state and member contributions along with projected investment earnings are expected to fully fund the projected actuarial liability for current plan members by 2024 for PPRF and FPRF is fully funded as of year end.
Rate of employee contribution	7% of covered payroll for members hired prior to January 1, 2010. 9.5% of covered payroll for member hires after January 1, 2010.
Vesting period for normal retirement	Earlier of age 50 with 20 years of credited service or age 65.
Benefits	60% of average compensation, but not less than $6,000, plus an additional percentage of average annual compensation for service over 20 years equal to 2% for each year of service between 20 and 25 and 1% for each year of service between 25 and 30 years. Employees serving in the military are eligible for an additional 1% of average annual compensation for each year of military service up to four years. The maximum benefit is limited to 75% of average annual compensation. Benefits continue for life.
Provisions for:	
Disability Benefits	Yes
Death Benefits	Yes

Actuarial Assumptions and Rate of Return

Actuarial Assumptions

The total pension liability was determined by an actuarial valuation as of June 30, 2023 for both plans, using the following actuarial assumptions, applied to all periods included in the measurement. The actuarial assumptions used in the valuation were based on the results of an actuarial experience study for the period July 1, 2017, through July 1, 2020. Additional actuarial assumptions are disclosed in the Required Supplementary Information.

The long-term expected rate of return on pension plan investments were determined using a building-block method in which best-estimate rates of expected future real rates of returns (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in in the pension plans' target asset allocation as of June 30, 2023 are summarized in the following chart:

Inflation rate	2.5% on first $15,000 of annual benefit and on the accumulated supplemental pension amounts for prior years.
Salary increases	Service based increases ranging from 0% to 20% based on years of service
Investment Rate of Return	6.25 % for PPRF and 6.0 % for FPRF

Mortality rates were based on the SOA PubS-2012(B) Mortality Tables with generational projecting using Scale MP-2019.

Rate of Return

For the year ended June 30, 2023, the annual money-weighted rate of return on pension plan investments, net of pension plan investment expense was 6.25 percent for the PPRF and 6.0 percent for the FPRF. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

Changes in Net Pension Liability

	PPRF		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability
Balances at June 30, 2022	$ 4,498,379	$ 3,997,262	501,117
Service Cost	41,791	-	41,791
interest Cost	269,627	-	269,627
Difference in expected and actual experience	151,112	-	151,112
Assumption Changes	-	-	-
Contributions - Employer	-	156,056	(156,056)
Contributions - Employee	-	16,411	(16,411)
Net Investment Income	-	426,922	(426,922)
Benefits Paid	(368,704)	(368,704)	-
Administrative Expense	-	-	-
Other Changes	-		-
Net Changes	93,826	230,685	(136,859)
Balances At June 30, 2023	$ 4,592,205	$ 4,227,947	$ 364,258

	FPRF		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability
Balances at June 30, 2022	$ 1,968,922	$ 2,219,808	(250,886)
Service Cost	68,217	-	68,217
Interest Cost	117,445	-	117,445
Difference in expected and actual experience	(44,063)	-	(44,063)
Assumption Changes	-	-	-
Contributions - Employer	-	49,623	(49,623)
Contributions - Employee	-	13,685	(13,685)
Net Investment Income	-	202,118	(202,118)
Benefits Paid	(23,015)	(23,015)	-
Administrative Expense	-	-	-
Other Changes	-	-	-
Net Changes	118,584	242,411	(123,827)
Balances At June 30, 2023	$ 2,087,506	$ 2,462,219	$ (374,713)

Sensitivity of the net pension liability to changes in the discount rate

The following presents the net pension liability of the City, calculated using the discount rate of 6.0 percent for FPRF and 6.25 percent for PPRF, as well as what the City's net pension liability would be if it were calculated using a discount rate that is 1 – percentage-point lower (5.0 percent for FPRF and 5.25 percent for PPRF) or 1 – percentage point higher (7.0 percent for FPRF and 7.25 percent for PPRF) than the current rate:

	1% Decrease	Current Interest Rate	1% Increase
	5.25% - PPRF	6.25% - PPRF	7.25% - PPRF
	5.0% - FPRF	6.0% - FPRF	7.0% - FPRF
Net Pension Liability (Asset) - PPRF	$ 870,666	$ 364,258	$ (56,110)
Net Pension Liability (Asset) - FPRF	$ (76,313)	$ (374,713)	$ (617,052)

At June 30, 2024, the City reported deferred outflows of resources and deferred inflows resources related to PPRF and FPRF pensions from the following sources:

	PPRF	FPRF
Deferred Outflows of Resources:		
Differences between expected and actual economic experience	$ 75,556	$ -
Differences between projected and actual investment earnings	76,347	78,983
City contributions subsequent to the measurement date	171,262	42,207
Total	$ 323,165	$ 121,190

	PPRF	FPRF
Deferred Inflows of Resources:		
Differences between expected and actual economic experience	$ -	$ 125,504
Changes of assumptions	-	3,453
Total	$ -	$ 128,957

$213,469 reported as deferred outflows of resources related to pension resulting from City contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending June 30, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

	PPRF	FPRF
Fiscal Year Ending June 30:		
2025	$ 71,040	$ (100,188)
2026	(8,111)	(2,844)
2027	125,619	66,602
2028	(36,645)	(13,544)
Total	$ 151,903	$ (49,974)

Pension plan fiduciary net position

Detailed information about the pension plans' fiduciary net position is available in the separately issued City of Elkins, West Virginia Policemen's Pension and Relief Fund and West Virginia Firemen's Pension and Relief Fund, GASB Statement Nos. 67 and 68 Plan Reporting and Accounting Schedules. These reports can be obtained by visiting GRS Retirement Consulting at www.grsconsulting.com.

For the year ended June 30, 2024, the City recognized pension expense of $128,075 related to PPRF and a gain of $93,699 related to FPRF.

Pension Trust Funds Financial Statements

	Policeman's Pension Trust Fund	Fireman's Pension Trust Fund
Assets:		
Current assets:		
Segregated cash accounts	$1,151,936	$950,719
Segregated investments	3,527,217	1,882,731
Total assets	$4,679,153	$2,833,450
Net Position:		
Held in trust for pension benefits	4,679,153	2,833,450
Total net position	$4,679,153	$2,833,450

	Policeman's Pension Trust Fund	Fireman's Pension Trust Fund
Additions:		
Contributions:		
Employer	$27,722	$ 42,207
Employees	17,306	13,806
Premium surtax allocation	143,540	-
Total contributions	188,568	56,013
Investment income (loss)	701,163	358,101
Total additions	889,731	414,114
Deductions:		
General and administrative	14,953	9,532
Benefit payments	423,572	33,351
Total deductions	438,525	42,883
Changes in net position	451,206	371,231
Net position, beginning of the year	4,227,947	2,462,219
Net position, end of the year	$ 4,679,153	$ 2,833,450

7. Capital Assets and Capital Assets Net of Depreciation

Capital asset activity for the year ended June 30, 2024 was as follows:

Governmental Activities	Beginning Balance	Additions	Deletions	Ending Balance
Nondepreciable Assets				
Land	$ 81,000	$ -	$ -	$ 81,000
Construction in progress	975,724	-	975,724	-
Total nondepreciable assets	1,056,724	-	975,724	81,000
Right of Use Assets				
Vehicles	844,344	32,265	-	876,609
Totals at historical cost	844,344	32,265	-	876,609
Less: Accumulated Amortization :				
Vehicles	(339,632)	(169,085)	-	(508,717)
Total Accumulated amortization	(339,632)	(169,085)	-	(508,717)
Right of Use assets - net	504,712	(136,820)	-	367,892
Depreciable Assets				
Buildings & Improvements	4,380,336	975,724	-	5,356,060
Machinery & Equipment	4,129,730	338,418	(202,291)	4,265,857
Totals at historical cost	8,510,066	1,314,142	(202,291)	9,621,917
Less: Accumulated depreciation:				
Buildings & Improvements	(2,283,363)	(132,713)	-	(2,416,076)
Machinery & Equipment	(3,095,138)	(165,301)	202,291	(3,058,148)
Total Accumulated depreciation	(5,378,501)	(298,014)	202,291	(5,474,224)
Total depreciable assets - net	3,131,565	1,016,128	-	4,147,693
Governmental Activities:				
Capital assets - net	$ 4,693,001	$ 879,308	$ 975,724	$ 4,596,585

Component Unit - Parks & Recreation Fund

	Beginning Balance	Additions	Deletions	Ending Balance
Nondepreciable Assets				
Land	$ -	$ -	$ -	$ -
Construction in progress	-	-	-	-
Total nondepreciable assets	-	-	-	-
Depreciable Assets				
Buildings & Improvements	867,093	-	-	867,093
Machinery & Equipment	272,297	24,563	-	296,860
Totals at historical cost	1,139,390	24,563	-	1,163,953
Less: Accumulated depreciation:				
Buildings & Improvements	(485,837)	(32,836)	-	(518,673)
Machinery & Equipment	(203,127)	(19,351)	-	(222,478)
Total Accumulated depreciation	(688,964)	(52,187)	-	(741,151)
Total depreciable assets - net	450,426	(27,624)	-	422,802
Parks & Recreation Fund:				
Capital assets - net	$ 450,426	$ (27,624)	$ -	$ 422,802

Business-Type Activities Landfill	Beginning Balance	Additions	Deletions	Ending Balance
Nondepreciable Assets				
Land	$ -	$ -	$ -	$ -
Construction in progress	-	-	-	-
Total nondepreciable assets	-	-	-	-
Depreciable Assets				
Structures & Improvements	42,600	-	-	42,600
Machinery & Equipment	1,255,183	-	-	1,255,183
Landfill Cell	2,918,670	-	-	2,918,670
Totals at historical cost	4,216,453	-	-	4,216,453
Less: Accumulated depreciation:				
Structures & Improvements	(42,600)	-	-	(42,600)
Machinery & Equipment	(1,255,183)	-	-	(1,255,183)
Landfill Cell	(2,918,670)	-	-	(2,918,670)
Total Accumulated depreciation	(4,216,453)	-	-	(4,216,453)
Total depreciable assets - net	-	-	-	-
Landfill Fund:				
Capital assets - net	$ -	$ -	$ -	$ -

Business-Type Activities Sanitation	Beginning Balance	Additions	Deletions	Ending Balance
Nondepreciable Assets				
Land	$ -	$ -	$ -	$ -
Construction in progress	55,026	178,219	-	233,245
Total nondepreciable assets	55,026	178,219	-	233,245
Depreciable Assets				
Structures & Improvements	-	-	-	-
Machinery & Equipment	1,877,267	327,738	-	2,205,005
Totals at historical cost	1,877,267	327,738	-	2,205,005
Less: Accumulated depreciation:				
Structures & Improvements	-	-	-	-
Machinery & Equipment	(1,357,667)	(136,851)	-	(1,494,518)
Total Accumulated depreciation	(1,357,667)	(136,851)	-	(1,494,518)
Total depreciable assets - net	519,600	190,887	-	710,487
Sanitation Fund:				
Capital assets - net	$ 574,626	$ 369,106	$ -	$ 943,732

Business-Type Activities **Sewer**	**Beginning Balance**	**Additions**	**Deletions**	**Ending Balance**
Nondepreciable Assets				
Land	57,034	-	-	57,034
Construction in Progress	-	-	-	-
Total nondepreciable assets	57,034	-	-	57,034
Right of Use Assets (Vehicles)	63,088	-	-	63,088
Less Accumulated Amortization:	(29,904)	(12,618)	-	(42,522)
Total Right of Use Assets (Net)	33,184	(12,618)	-	20,566
Structures and Improvements	10,705,612	-	-	10,705,612
Collecting System	12,464,304	-	-	12,464,304
Pumping System	712,682	-	-	712,682
Treatment and Disposal System	2,959,468	-	-	2,959,468
General Plant	1,403,001	-	(120,318)	1,282,683
Totals at historical cost	28,245,067	-	(120,318)	28,124,749
Less: Accumulated depreciation				
Structures and Improvements	(7,058,609)	(164,806)	-	(7,223,415)
Collecting System	(3,517,627)	(216,360)	-	(3,733,987)
Pumping System	(650,443)	(16,635)	-	(667,078)
Treatment and Disposal System	(2,497,892)	(46,884)	-	(2,544,776)
General Plant	(1,266,546)	(13,250)	120,318	(1,159,478)
Totals Accumulated depreciation	(14,991,117)	(457,935)	120,318	(15,328,734)
Total depreciable assets - net	13,253,950	(457,935)	-	12,796,015
Sewer Fund:				
Capital assets - net	13,344,168	(470,553)	-	12,873,615

Business-Type Activities Water	Beginning Balance	Additions	Deletions	Ending Balance
Nondepreciable Assets				
Land	$ 9,766	$ -	$ -	$ 9,766
Construction in progress	-	-	-	-
Total nondepreciable assets	9,766	-	-	9,766
Right of use Assets				
Vehicles	32,685	77,927	-	110,612
Totals:	32,685	77,927	-	110,612
Less accumulated amortization:				
Vehicles	(8,171)	(12,729)	-	(20,900)
Total accumulatedamortization	(8,171)	(12,729)	-	(20,900)
Total Right of use assets- net	24,514	65,198	-	89,712
Depreciable Assets				
Structures & Improvements	23,075,652	-	-	23,075,652
Treatment & Distribution System	20,800,784	-	-	20,800,784
Machinery & Equipment	1,028,858	46,180	64,692	1,010,346
Totals at historical cost	44,905,294	46,180	64,692	44,886,782
Less: Accumulated depreciation:				
Structures & Improvements	(4,946,496)	(450,294)	-	(5,396,790)
Treatment & Distribution System	(6,411,862)	(759,566)	-	(7,171,428)
Machinery & Equipment	(745,607)	(65,663)	(64,692)	(746,578)
Total Accumulated depreciation	(12,103,965)	(1,275,523)	(64,692)	(13,314,796)
Total depreciable assets - net	32,801,329	(1,229,343)	-	31,571,986
Water Fund:				
Capital assets - net	$ 32,835,609	$ (1,164,145)	$ -	$ 31,671,464

Business-Type Activities
Total Enterprise

	Beginning Balance	Additions	Deletions	Ending Balance
Nondepreciable Assets				
Land	66,800	-	-	66,800
Construction in Progress	55,026	178,219	-	233,245
Total nondepreciable assets	121,826	178,219	-	300,045
Right of Use Assets				
Vehicles	95,773	77,927	-	173,700
Total Right of Use Assets	95,773	77,927	-	173,700
Less Accumulated Amortization				
Vehicles	(38,075)	(25,347)	-	(63,422)
Total accumulated amortization	(38,075)	(25,347)	-	(63,422)
Total Right of Use Assets	57,698	52,580	-	110,278
Depreciable Assets				
Structures and Improvements	33,823,864	-	-	33,823,864
Collecting System	12,464,304	-	-	12,464,304
Pumping System	712,682	-	-	712,682
Treatment and Distribution System	20,800,784	-	-	20,800,784
Treatment and Disposal System	2,959,468	-	-	2,959,468
General Plant	1,403,001	-	(120,318)	1,282,683
Machinery and Equipment	4,161,308	373,918	(64,692)	4,470,534
Landfill Cell	2,918,670	-	-	2,918,670
Totals at historical cost	79,244,081	373,918	(185,010)	79,432,989
Less: Accumulated depreciation				
Structures and Improvements	(12,047,706)	(615,100)	-	(12,662,806)
Collecting System	(3,517,627)	(216,360)	-	(3,733,987)
Pumping System	(650,443)	(16,635)	-	(667,078)
Treatment and Distribution System	(6,411,862)	(759,566)	-	(7,171,428)
Treatment and Disposal System	(2,497,892)	(46,884)	-	(2,544,776)
General Plant	(1,266,546)	(13,250)	120,318	(1,159,478)
Machinery and Equipment	(3,358,456)	(202,514)	64,692	(3,496,278)
Landfill Cell	(2,918,670)	-	-	(2,918,670)
Total Accumulated depreciation:	(32,669,202)	(1,870,309)	185,010	(34,354,501)
Total depreciable assets - net	46,574,879	(1,496,391)	-	45,078,488
Total Business-Type Activities:				
Capital assets - net	46,754,403	(1,265,592)	-	45,488,811

Depreciation and amortization expense were charged to governmental activities as follows:

	Depreciation	Amortization
General Government	$ 18,666	$ 6,294
Public Safety	128,717	139,551
Highways & Streets	82,880	23,240
Culture & Recreation	67,751	-
Total Depreciation Expense	$ 298,014	$ 169,085

8. Long-Term Debt

The following is a summary of long-term debt for the year ended June 30, 2024:

	Balance at 06/30/23	Additions	Reductions	Balance at 06/30/24	Amounts Due in One Year	Amounts Due after One Year
Governmental Activities:						
Notes Payable	$ 75,291	$ -	$ (50,015)	$ 25,276	$ 25,276	$ -
Right of Use Obligations	$ 481,883	$ 32,265	$ (151,276)	$ 362,872	$ 158,556	$ 204,316
Revenue Bonds Payable	790,758	-	(82,075)	708,683	84,136	624,547
Net Pension Liabilities *	627,085	-	(262,827)	364,258	-	364,258
Other Post-employment Benefit (OPEB) Liabilities	46,327	-	(46,327)	-	-	-
Subtotal Governmental Activities	2,021,344	32,265	(592,520)	1,461,089	267,968	1,193,121
Business-type Activities:						
Purchase Lease Obligations	671,818	50,000	(108,060)	613,758	101,031	512,727
Right of Use Obligations	55,919	77,927	(19,456)	114,390	34,212	80,178
Notes Payable	116,023	28,700	(110,517)	34,206	34,206	-
Revenue Bonds Payable	42,813,864	-	(1,548,178)	41,265,686	1,576,926	39,688,760
Net Pension Liabilities *	94,448	-	(94,448)	-	-	-
Other Post-employment Benefit (OPEB) Liabilities *	33,135	-	(33,135)	-	-	-
Subtotal Business-type Activities	43,785,207	156,627	(1,913,794)	42,028,040	1,746,375	40,281,665
Total	$45,806,551	$188,892	($2,506,314)	$43,489,129	$2,014,343	$41,474,786

* During 2024 changes in actuarial calculations resulted in a net pension asset for the pension systems in the amount of $685,963 and a net OPEB asset of $108,841 which are not included in the above schedule but are reported on the Statement of Net Position.

Purchasing Obligations:

BB&T Governmental Finance

The Sewer Fund of the City of Elkins entered into a lease agreement on September 27, 2016 to finance the acquisition of sewer aeration equipment. This lease qualifies as a purchasing obligation for accounting purposes and, therefore, has been recorded at the present value of the minimum lease payments as of the date of its inception. The final payment was made in during fiscal year 2024.

BB&T Governmental Finance

The Sewer Fund of the City of Elkins entered into a lease agreement on December 9, 2022 to finance the acquisition of sewer cleaner truck. This lease qualifies as a purchasing obligation for accounting purposes and, therefore, has been recorded at the present value of the minimum lease payments as of the date of its inception. The following is a schedule of future payments required under this agreement at June 30, 2024:

Fiscal Year Ending June 30,	Total	Principal	Interest
2025	59,815	43,076	16,739
2026	59,815	44,872	14,943
2027	59,815	46,742	13,073
2028	59,815	48,690	11,125
2029	59,815	50,769	9,046
2030-2033	209,351	194,697	14,654
	$ 508,426	$ 428,846	$ 79,580

BB & T Governmental Finance

The Sanitation Fund of the City of Elkins entered into a lease agreement on January 24, 2020 to finance the acquisition of a 2020 International garbage truck. This lease qualifies as a purchasing obligation for accounting purposes and, therefore, has been recorded at the present value of the minimum lease payments as of the date of its inception. The following is a schedule of future payments required under this agreement at June 30, 2024:

iscal Year Ending June 30,	Total	Principal	Interest
2025	31,152	30,235	917
2026	9,769	9,250	519
	$ 40,921	$ 39,485	$ 1,436

BB & T Governmental Finance

The Sanitation Fund of the City of Elkins entered into a lease agreement during 2023 to finance the acquisition of a garbage truck. This lease qualifies as a purchasing obligation for accounting purposes . The maturity of this obligation is detailed below:

Fiscal Year Ending June 30,	Principal	Interest	Total
2025	30,600	1,120	31,720
2026	31,021	698	31,719
2027	31,449	270	31,719
2028	2,641	2	2,643
Totals	$ 95,711	$ 2,090	$ 97,801

Lease Revenue Bond, Series 2006

3.50%, Lease Revenue Bond due 7/10/2027. Monthly payments are $3,484. Secured by real estate. Paid from General Fund. $87,727

Future debt maturity retirement based on current financing arrangements is as follows:

Fiscal Year Ending June 30,	Total	Principal	Interest
2025	$ 41,805	38,928	2,877
2026	$ 41,805	38,928	2,877
2027	$ 15,132	9,871	5,261
	$ 98,742	$ 87,727	$ 11,015

Lease Revenue Bond, Series 2019

2.13%, Lease Revenue Bond effective 11/20/2019 (Reissued 8/15/2021). Monthly payments are $4,833. Secured by real estate. Paid from General Fund. $620,956

Reissued the amount of the bond during FY 2024. Future debt maturity retirement is as follows:

Fiscal Year Ending June 30,	Total	Principal	Interest
2025	57,998	45,208	12,790
2026	57,998	46,180	11,818
2027	57,998	47,173	10,825
2028	57,988	48,162	9,826
2029	57,988	49,224	8,764
2030-2034	289,992	209,773	80,219
2035-2037	183,672	175,236	8,436
	$ 763,634	$ 620,956	$ 142,678

Sewer Revenue Bonds – Bond Issue of 2009-Series A

0.00% interest, Sewer Revenue Bonds due 9/1/2040. Quarterly payments are $7,361. Secured by physical assets and revenue of the sewerage system. $477,915

Future debt maturity retirement based on current financing arrangements is as follows:

Fiscal Year Ending June 30,	Total	Principal	Interest
2025	29,444	29,444	-
2026	29,444	29,444	-
2027	29,444	29,444	-
2028	29,444	29,444	-
2029	29,444	29,444	-
2030-2034	147,220	147,220	-
2035-2039	147,220	147,220	-
2040-2041	36,255	36,255	-
	$477,915	$477,915	$ -

Sewer Revenue Bonds - Bond Issue of 2006

2.00%, Sewer Revenue Bonds due 9/1/2028. Quarterly payments are $130,518. Secured by physical assets and revenue of the sewerage system. $2,106,870

Future debt maturity retirement based on current financing arrangements is as follows:

Fiscal Year Ending June 30,	Total	Principal	Interest
2025	522,072	483,242	38,830
2026	522,072	492,978	29,094
2027	522,027	502,912	19,115
2028	522,072	513,047	9,025
2029	118,491	114,691	3,800
	$ 2,206,734	$ 2,106,870	$ 99,864

Sewer Revenue Bonds – Supplemental Subordinate Bond Issue of 1986

0.00% interest, Sewer Revenue Bonds due 10/1/2025. Annual payments are $12,925. Secured by physical assets and revenue of the sewerage system. $25,750

Future debt maturity retirement based on current financing arrangements is as follows:

Fiscal Year Ending June 30,	Total	Principal	Interest
2025	12,925	12,925	-
2026	12,925	12,825	100
	$ 25,850	$ 25,750	$ 100

Sewer Revenue Bonds – Bond Issue of 2015-Series 2015 A

1.00% interest, Sewer Revenue Bonds due 3/1/2055. Quarterly payments will be $21,765. Secured by physical assets and revenue of the sewerage system. $2,178,180

Future debt maturity retirement based on current financing arrangements is as follows:

Fiscal Year Ending June 30,	Total	Principal	Interest
2025	$ 87,058	64,277	22,781
2026	87,057	64,922	22,135
2027	87,058	65,574	21,484
2028	87,058	66,232	20,826
2029	87,058	66,897	20,161
2030-2034	435,288	344,693	90,595
2035-2039	435,291	362,346	72,945
2040-2044	435,286	380,895	54,391
2045-2049	435,288	400,401	34,887
2050-2054	376,653	361,943	14,710
	$ 2,553,095	$ 2,178,180	$ 374,915

Sewer Revenue Bonds – Bond Issue of 2020-Series 2020 A

2.24% interest, Sewer Revenue Bonds due 3/1/2055.
Quarterly payments will be $78,605. Secured by physical assets and revenue of the sewerage system. $ 4,272,767

Fiscal Year Ending June 30,	Total	Principal	Interest
2025	$ 320,771	220,552	100,219
2026	320,771	225,534	95,237
2027	320,771	230,629	90,142
2028	320,771	235,840	84,931
2029	320,771	241,167	79,604
2030-2034	1,603,857	1,290,050	313,807
2035-2039	1,603,859	1,442,489	161,370
2040-2043	400,964	386,506	14,458
	$ 5,212,535	$ 4,272,767	$ 939,768

Water Revenue Bonds – Bond Issue of 2017-Series 2015 A-1

2.625% interest, Water Revenue Bonds due 12/9/2055.
Monthly payments are estimated to be $27,760. Secured by physical assets and revenue of the water system. $7,128,133

Fiscal Year Ending June 30,	Total	Principal	Interest
2025	$ 333,114	147,749	185,365
2026	333,120	151,681	181,439
2027	333,120	155,711	177,409
2028	333,120	159,372	173,748
2029	333,120	164,097	169,023
2030-2034	1,665,600	887,796	777,804
2035-2039	1,665,600	1,012,214	653,386
2040-2044	1,665,600	1,153,826	511,774
2045-2049	1,665,600	1,315,881	349,719
2050-2054	1,665,600	1,500,304	165,296
2055	489,955	479,502	10,453
	$ 10,483,549	$ 7,128,133	$ 3,355,416

Water Revenue Bonds – Bond Issue of 2017-Series 2015 A-2

2.625% interest, Water Revenue Bonds due 12/9/2055.
Monthly payments are estimated to be $26,025. Secured by physical assets and revenue of the water system. $6,682,616

Fiscal Year Ending June 30,	Total	Principal	Interest
2025	$ 312,313	$ 138,534	$ 173,779
2026	312,300	142,201	170,099
2027	312,300	145,979	166,321
2028	312,300	149,412	162,888
2029	312,300	153,841	158,459
2030-2034	1,561,500	832,311	729,189
2035-2039	1,561,500	948,952	612,548
2040-2044	1,561,500	1,081,714	479,786
2045-2049	1,561,500	1,233,641	327,859
2050-2054	1,561,500	1,406,538	154,962
2055	458,721	449,493	9,228
	$ 9,827,734	$ 6,682,616	$ 3,145,118

Water Revenue Bonds – Bond Issue of 2019-Series 2015 B

2.625% interest, Water Revenue Bonds due 12/9/2055.
Monthly payments are estimated to be $21,074. Secured by physical assets and revenue of the water system. $5,121,793

Fiscal Year Ending June 30,	Total	Principal	Interest
2025	$ 252,898	119,871	133,027
2026	252,888	123,046	129,842
2027	252,888	126,315	126,573
2028	252,888	129,333	123,555
2029	252,888	133,118	119,770
2030-2034	1,264,440	720,243	544,197
2035-2039	1,264,440	821,180	443,260
2040-2044	1,264,440	936,115	328,325
2045-2049	1,264,440	1,067,541	196,899
2050-2054	995,790	945,031	50,759
	$ 7,318,000	$5,121,793	$ 2,196,207

Water Revenue Bonds – Bond Issue of 2017-Series 2015 C

1.00% interest, Water Revenue Bonds due 12/1/2055.
Quarterly payments are estimated to be $122,920. Secured
by physical assets and revenue of the water system. $13,271,662

Fiscal Year Ending June 30,	Total	Principal	Interest
2025	$ 491,680	360,312	131,368
2026	491,681	363,929	127,752
2027	491,682	367,583	124,099
2028	491,682	371,273	120,409
2029	491,681	374,999	116,682
2030-2034	2,458,408	1,932,217	526,191
2035-2039	2,458,408	2,031,158	427,250
2040-2044	2,458,408	2,135,166	323,242
2045-2049	2,458,408	2,244,495	213,913
2050-2054	2,458,408	2,359,429	98,979
2055	737,405	731,101	6,304
	$ 15,487,851	$ 13,271,662	$ 2,216,189

Sewer Fund – Vehicle with camera

The Sewer Fund acquired $178,046 in notes payable which had been issued during 2020 to finance the purchase of a 2019 Ford van and camera. The note was issued at a 3.16% interest rate. The outstanding balance at June 30, 2024 was $34,206.

Sanitation Fund – Line of Credit

The Sanitation Fund originally acquired a Line of Credit for $100,000 during 2020. The Fund had no draws of on this Line of Credit during the fiscal year. The note was issued at a 3.15% interest rate. This note was paid off during fiscal year 2024.

General Fund – Vehicle - Fire

The General Fund acquired $333,634 in notes payable during 2017 to finance the purchase of a 2019 International fire truck. The note was issued at a 1.98% interest rate. The outstanding balance at June 30, 2024 was $25,276.

Right of Use Obligations

During FY2024, Governmental Activities and Business Activities had $362,872 and $114,390 outstanding Obligations from Enterprise for various vehicles. The maturity of this activity is as follows:

Governmental Activities			
	Principal	Interest	Total
2025	158,556	15,958	174,514
2026	135,348	8,147	143,495
2027	55,055	2,043	57,098
2028	6,992	861	7,853
2029	6,921	281	7,202
Totals	$ 362,872	$ 27,290	$ 390,162

Business Activities			
	Principal	Interest	Total
2025	34,212	8,219	42,431
2026	30,348	5,752	36,100
2027	23,465	3,610	27,075
2028	20,275	1,671	21,946
2029	6,090	199	6,289
Totals	$ 114,390	$ 19,451	$ 133,841

9. Employees Retirement System

Net Pension Liability (Asset)

The net pension liability (asset) has been disclosed below. The net pension liability (asset) reported on the statement of net position represents a liability (asset) to employees for pensions.

Pensions are a component of exchange transactions–between an employer and its employees—of salaries and benefits for employee services. Pensions are provided to an employee—on a deferred-payment basis—as part of the total compensation package offered by an employer for employee services each financial period. The obligation to sacrifice resources for pensions is a present obligation because it was created as a result of employment exchanges that already have occurred.

The net pension liability (asset) represents the City's proportionate share of the pension plan's collective actuarial present value of projected benefit payments attributable to past periods of service, net of the pension plan's fiduciary net position. The net pension liability (asset) calculation is dependent on critical long-term variables, including estimated average life expectancies, earnings on investments, cost of living adjustments and others. While these estimates use the best information available, unknowable future events require adjusting this estimate annually.

The proportionate share of each plan's unfunded benefits is presented as a long-term net pension liability (asset) on the accrual basis of accounting.

Public Employee Retirement System (PERS)

The City participates in a statewide, cost-sharing multiple employer defined benefit plan on behalf of the City employees. The system is administered by agencies of the State of West Virginia and funded by contributions from participants, employers, and State appropriations, as necessary.

The City's cost-sharing multiple employer plan is administered by the Consolidated Public Retirement Board (CPRB), which acts as a common investment and administrative agent for all of the participating employers. CPRB issues publicly available reports that include a full description of the pension plans regarding benefit provisions, assumptions and membership information that can be found on the CPRB website at www.wvretirement.com. The following is a summary of eligibility factors, contribution methods, and benefit provisions:

Eligibility to participate	All City full-time employees, except those covered by other pension plans
Authority establishing contribution obligations and benefit provisions:	State statute
Plan member's contribution rate:	4.50% for employees hired before July 1, 2015 and 6.00% for employees hired after July 1, 2015.
City's contribution rate:	9.00%
Period required to vest:	5 years
Benefits and eligibility for distribution:	A member hired on or before July 1, 2015 who has attained age 60 and has earned 5 years or more of contributing service or age 55 if the sum of his/her age plus years of credited service is equal to or greater than 80. A member hired after July 1, 2015 who has attained age 62 and has earned 10 or more years of contributing service. For members hired on or before July 1, 2015, the calculation for final average salary (three highest consecutive years in the last 15) times the years of service times 2% equals the annual retirement benefit. For members hired after July 1, 2015, the calculation for final average salary (60 highest consecutive months in the last 15) times the years of service times 2% equals the annual retirement benefit.
Deferred retirement portion	No
Provision for:	
Cost of living	No
Death benefits	Yes

PERS issues a publicly available financial report that includes financial statements and required supplementary information. That information may be obtained by writing to the Public Employees Retirement System, 601 57th Steet, SE, Suite 5 Charleston, WV 25304.

Net Pension Liabilities (Assets), Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At fiscal year-end, the City reported the following liabilities (assets) for its proportionate share of the net pension liability (asset). The net pension liabilities (assets) were measured as of June 30, 2023, and the total pension liability used to calculate the net pension liabilities (assets) was determined by an actuarial valuation as of that date. The City's proportion of the net pension liabilities (assets) was based on a projection of the City's long-term share of contributions to the pension plans relative to the projected contributions of all participating governments, actuarially determined. At June 30, 2024, the City reported the following proportions and increase/decreases from its proportion measured as of June 30, 2023:

	PERS
Proportionate Share of the Net Pension Liability (Asset)	$ (7,227)
Proportion of the Net Pension Liability (Asset) - Current Year	0.161231%
Proportion of the Net Pension Liability (Asset)- Prior Year	0.148010%
% Change in Proportion of the Net Pension Liability (Asset)	0.013221%
Pension Expense	$ 112,627

At June 30, 2024, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	PERS
Deferred Outflows of Resources:	
Differences between expected and actual economic experience	$ 61,203
Differences between projected and actual investment earnings	43,911
Changes of assumptions	46,739
Changes in proportion and differences between City contributions and proportionate share of contributions	6,967
City contributions subsequent to the measurement date	357,349
Total	$ 516,169

	PERS
Deferred Inflows of Resources:	
Changes in proportion	$ 15,596
Total	$ 15,596

$357,349 reported as deferred outflows of resources related to pension resulting from City contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending June 30, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

Fiscal Year Ending June 30:	PERS
2025	(6,455)
2026	(171,218)
2027	351,464
2028	(30,567)
	$ 143,224

Actuarial Assumptions

The total pension liability was determined by an actuarial valuation as of July 1, 2022 and rolled forward to June 30, 2023, using the following actuarial assumptions, applied to all periods included in the measurement.

Public Employees Retirement System

Inflation rate	2.75%
Projected salary increases:	
State	2.75% - 5.55%
Non-state	3.60%-6.75%

Investment rate of return	7.25% Withdrawal rate:
State	2.28% - 45.63%
Non-state	2.50% - 35.88%
Disability rate	0.005% - 0.54%
Retirement rate	12% - 100%

Mortality Rates

Active – 100% of Pub-2010 General Employees table, below-median, headcount weighted, projected with scale MP-2018

Retired Healthy Males – 108% of Pub-2010 General Retiree Male table, below-median, headcount weighted, projected with scale MP-2018

Retired Healthy Females – 122% of Pub-2010 General Retiree Female table, below-median, headcount weighted, projected with scale MP-2018

Disabled Males – 118% of Pub-2010 General/Teachers Disabled Male table, below-median, headcount weighted, projected with scale MP-2018

Disabled Females – 117% of Pub-2010 General/Teachers Disabled Female table, below-median, headcount weighted, projected with scale MP-2018

The actuarial assumptions used in the June 30, 2023 PERS valuation were based on the results of an actuarial experience study for the period June 1, 2013 to June 30, 2018.

The long-term expected rate of return on pension plan investments were determined using a building-block method in which estimates of expected real rates of returns (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

The target allocation and best estimates of arithmetic real rates of return for each asset class are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Rate of Return
Domestic Equity	27.50%	5.3
International Equity	27.50%	9.1%
Fixed Income Securities	15.00%	4.3%
Real Estate	10.00%	5.8%
Private Equity	10.00%	9.2%
Hedge Funds	10.00%	4.6%
Total	100.00%	

Discount rate

The discount rate used to measure the total pension liability was 7.25%. The projection of cash flows used to determine the discount rates assumed that employer contributions will continue to follow the current funding policies. Based on those assumptions, the fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rates of return on pension plan investments were applied to all periods of projected benefit payments to determine the total pension liabilities of each plan.

Sensitivity of the net pension liability to changes in the discount rate

The following presents the net pension liability of the City, calculated using the discount rate of 7.25 percent, as well as what the City's net pension liability would be if it were calculated using a discount rate that is 1 – percentage-point lower (6.25 percent) or 1 – percentage point higher (8.25 percent) than the current rate:

	1% Decrease	Current Interest Rate	1% Increase
	6.25%	7.25%	8.25%
Proportionate Share of Net Pension Liability	$ 1,497,902	$ (7,226)	$ (1,277,280)

Pension plans' fiduciary net position

Detailed information about the pension plan's fiduciary net position is available in the separately issued West Virginia Consolidated Public Retirement Board (WVCPRB) Annual Comprehensive Financial Report. That report can be obtained by visiting the WVCPRB website at **www.wvretirement.com**.

Municipal Police Officers & Firefighters Retirement System (MPFRS)

The City participates in a statewide, cost-sharing multiple employer defined benefit plan on behalf of hired Municipal public safety employees after January 1, 2010. The system is administered by agencies of the State of West Virginia and funded by contributions from participants, employers, and State appropriations, as necessary.

MPFRS is a multiple employer defined benefit retirement system administered by the Consolidated Public Retirement Board (CPRB), which acts as a common investment and administrative agent for all of the participating employers. CPRB issues publicly available reports that include a full description of the pension plans regarding benefit provisions, assumptions and membership information that can be found on the CPRB website at www.wvretirement.com.

The following is a summary of eligibility factors, contribution methods, and benefit provisions:

Eligibility to participate	City public safety employees not covered under other pension plans.
Authority establishing contribution obligations and benefit provisions:	State statute; Chapter 8, Article 22A
Plan member's contribution rate:	8.5%
City's contribution rate:	8.5%
Period required to vest:	5 years
Benefits and eligibility for distribution:	A member who has attained age 60 and has earned 10 years or more of contributing service or age 50 if the sum of his/her age plus years of credited service is equal to or greater than 70 or age 62 with 5 years of service. The final average salary (five of the last ten highest consecutive years) times the years of service times applicable benefit percentage (2.75%, 2% or 1.5%) equals the annual retirement benefit.
Deferred retirement portion	No
Provision for:	
Cost of living	No
Death benefits	Yes

MPFRS issues a publicly available financial report that includes financial statements and required supplementary information. That information may be obtained by writing to the West Virginia Municipal Police Officers & Firefighters Retirement System, 601 57th Steet, SE, Suite 5 Charleston, WV 25304..

Net Pension Assets, Pension Gain, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At fiscal year-end, the City reported the following liabilities (assets) for its proportionate share of the net pension liability (asset). The net pension liabilities (assets) were measured as of June 30, 2022 rolled forward to June 30, 2023, and the total pension liability used to calculate the net pension liabilities (assets) was determined by an actuarial valuation as of that date. The City's proportion of the net pension liabilities (assets_ was based on a projection of the City's long-term share of contributions to the pension plans relative to the projected contributions of all participating governments, actuarially determined. At June 30, 2024, the City reported the following proportions and increase/decreases from its proportion measured as of the prior period:

		MPFRS
Proportionate Share of the Net Pension Liability (Assets)	$	(304,023)
Proportion of the Net Pension Liability - Current Year		2.766355000%
Proportion of the Net Pension Liability - Prior Year		2.918257000%
% Change in Proportion of the Net Pension Liability		-5.205230%
Pension Expense (Gain)	$	53,811

At June 30, 2024, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	MPFRS
Deferred Outflows of Resources:	
Differences between expected and actual economic experience	$ 35,022
Differences between projected and actual investment earnings	14,856
Changes of assumptions	22,933
Changes in proportion and differences between City contributions and proportionate share of contributions	34,414
City contributions subsequent to the measurement date	30,561
Total	$ 137,786

	MPFRS
Deferred Inflows of Resources:	
Differences between expected and actual economic experience	$ 3,679
Differences between City contributions and Changes in proportion	20,009
Total	$ 23,688

$30,561 reported as deferred outflows of resources related to pension resulting from City contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending June 30, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

	MPFRS
Fiscal Year Ending June 30:	
2025	$ 25,783
2026	17,813
2027	8,572
2028	14,600
2029	8,706
Thereafter	8,063
	$ 83,537

Actuarial Assumptions

The total pension liability was determined by an actuarial valuation as of July 1, 2022 and rolled forward to June 30, 2023, using the following actuarial assumptions, applied to all periods included in the measurement.

Public Employees Retirement System

Inflation rate 2.75%

Salary increases By age – from 4.75% at age 30 declining to 3.25% at age 65

Investment rate of return 7.25%

Withdrawal rate 3.00% - 21.00%

Disability rate 0.03% - 0.40%

Retirement rate 25% - 100%

Mortality Rates
- Active – 100% of Pub-2010 Safety Employee Table, Amount weighted, projected generationally with Scale MP-2020
- Retired Healthy Males – 98% of Pub-2010 Safety Retiree Male Table, Amount Weighted, projected generationally with MP-2020
- Retired Healthy Females – 99% of Pub-2010 Safety Retiree Feale Table, Amount Weighted, projected generationally with MP-2020
- Disabled Males – 124% of Pub—2010 Male Disable Annuitant table, Scale MP-2020 fully generational
- Disabled Females – 100% of Pub-2010 Female Disabled Annuitant table, Scale MP-2020 fully generational

The actuarial assumptions used in the June 30, 2023 MPFRS valuation were based on the results of an actuarial experience study for the period July 1, 2015 to June 30, 2020.

The long-term expected rate of return on pension plan investments were determined using a building-block method in which estimates of expected real rates of returns (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

The target allocation and best estimates of geometric real rates of return for each asset class are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Rate of Return
Domestic Equity	27.50%	5.3%
International Equity	27.50%	6.1%
Fixed Income Securities	15.00%	2.2%
Real Estate	10.00%	6.5%
Private Equity	10.00%	9.5%
Hedge Funds	10.00%	3.8%
Total	100.00%	

Discount rate

The discount rate used to measure the total pension liability was 7.25%. The projection of cash flows used to determine the discount rates assumed that employer contributions will continue to follow the current funding policies. Based on those assumptions, the fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rates of return on pension plan investments were applied to all periods of projected benefit payments to determine the total pension liabilities of each plan.

Sensitivity of the net pension liability to changes in the discount rate

The following presents the net pension liability of the City, calculated using the discount rate of 7.25 percent, as well as what the City's net pension liability would be if it were calculated using a discount rate that is 1 – percentage-point lower (6.25 percent) or 1 – percentage point higher (8.25 percent) than the current rate:

	1% Decrease 6.25%	Current Interest Rate 7.25%	1% Increase 8.25%
Proportionate Share of MPFRS Net Pension Asset (Liability)	$119,092	$304,023	$443,336

Pension plans' fiduciary net position

Detailed information about the pension plan's fiduciary net position is available in the separately issued West Virginia Consolidated Public Retirement Board (WVCPRB) Comprehensive Annual Financial Report. That report can be obtained by visiting the WVCPRB website at **www.wvretirement.com**.

Other Post Employment Benefits

Plan description. The City contributes to the West Virginia Other Postemployment Benefit Plan (the Plan), a cost-sharing, multiple-employer defined benefit postemployment healthcare plan. The financial activities of the Plan are accounted for in the West Virginia Retiree Health Benefit Trust Fund (RHBT), a fiduciary fund of the State of West Virginia. The Plan is administered by a combination of the West Virginia Public Employees Insurance Agency (PEIA) and the RHBT staff. Plan benefits are established and revised by PEIA and the RHBT management with approval of the Finance Board. The Finance Board is comprised of nine members. Finance Board members are appointed by the Governor, serve a term of four years and are eligible for reappointment. The State Department of Administration cabinet secretary serves as Chairman of the Board. Four members represent labor, education, public employees and public retirees. The four remaining members represent the public at large. The Plan had approximately 43,000 policyholders and 63,000 covered lives at June 30, 2023. The RHBT audited financial statements and actuarial reports can be found on the PEIA website at www.peia.wv.gov. You can also submit your questions in writing to the West Virginia Public Employees Insurance Agency, 601 57th. Street, SE, Suite 2, Charleston, WV, 25304.

Benefits provided. The Plan provides medical and prescription drug insurance and life insurance. The medical and prescription drug insurance is provided through two options: 1) Self-Insured Preferred Provider Benefit Plan (primarily for non-Medicare-eligible retirees and spouses) and 2) External Managed Care Organizations (primarily for Medicare-eligible retirees and spouses).

Contributions. Paygo premiums are established by the Finance Board annually. All participating employers are required by statute to contribute this premium to the RHBT at the established rate for every active policyholder per month. The active premiums subsidized the retirees' health care by approximately $60 million for the fiscal year ended June 30, 2023.

Contributions to the OPEB plan from the City were $- for the current fiscal year.

Net OPEB Liabilities (Assets), OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

The projections of the net OPEB liability (asset) are based on the substantive plan (the plan as understood by the employer and plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The projection of the net OPEB liability (asset) does not explicitly incorporate the potential effects of legal or contractual funding limitations on the pattern of cost-sharing between the employer and plan members in the future. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial estimated liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations. However, the preparation of any estimate of future post-employment costs requires consideration of a broad array of complex social and economic events. Future changes in the healthcare reform, changes in reimbursement methodology, the emergence of new and expensive medical procedures and prescription drugs option, changes in the investment rate of return and other matters increase the level of uncertainty of such estimates. As such, the estimate of post- employment program costs contains considerable uncertainty and variability and actual experience may vary significantly by the current estimated net OPEB liability (asset).

At fiscal year-end, the City reported an asset for its proportionate share of the net OPEB liability (asset) that reflected a reduction for State OPEB support provided to the City. The amount recognized by the City as its proportionate share of the net OPEB liability (asset), the related State support, and the total portion of the net OPEB liability (asset) that was associated with the City were as follows:

Government's proportionate share of the net OPEB Liability (Asset)	$	(108,841)
State's proportionate share of the net OPEB Liability (Asset) associated with the government		(32,559)
	$	(141,400)

The net OPEB liability (asset) reported as of June 30, 2024 was measured as of June 30, 2023, and the total OPEB liability used to calculate the net OPEB liability (asset) was determined by an actuarial valuation as of that date. The City's proportion of the net OPEB liability (asset) was based on the City's share of contributions to the OPEB plan relative to the projected contributions of all participating entities.

Following is information related to the proportionate share as well as the OPEB expense:

	PERS	
Proportionate Share of the Net OPEB - Current Year		0.068777967%
Proportionate Share of the Net OPEB - Prior Year		0.071395444%
Change in Proportionate Share		-0.002617477%
Proportion of the Net OPEB Liability (Asset)	$	(108,841)
OPEB Expense (Gain)	$	(291,394)

At June 30, 2024, the City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

Deferred Outflows of Resources:		
Changes of assumptions	$	30,013
Total	$	30,013

Deferred Inflows of Resources:		
Differences between expected and actual economic experience	$	63,357
Differences between projected and actual investment earnings		1,815
Deferred difference in assumptions		60,724
Differences between City contributions and Changes in proportion	$	41,543
Total	$	167,439

No monies were reported as deferred outflows of resources related to OPEB resulting from City contributions as no contributions were made during fiscal year 2024.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Fiscal Year Ending June 30:		
2025		(79,199)
2026		(57,459)
2027		3,280
2028		(4,048)
	$	(137,426)

Actuarial assumptions

The total OPEB liability was determined by an actuarial valuation as of June 30, 2023 , using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.25%
Salary increases	Dependent upon pension system ranging from 2.75% to 5.18%, including inflation
Investment rate of return	6.65%, net of OPEB plan investment expense, including inflation
Healthcare cost trend rates	Trend rate for pre-Medicare per capita costs Of 7.0% for plan year end 2023, .50% for two years, decreasing by 0.25% each year thereafter, until ultimate trend rate of 4.25% is reached in plan year end 2032. Trend rate for Medicare per capita costs of 8.83% for plan year end 2023. decreasing gradually each year thereafter, until ultimate trend rate of 4.25% is reached in plan year end 2032.
Actuarial cost method	Entry Age Normal Cost Method
Amortization method	Level percentage of payroll over a 20 year closed period
Asset valuation method	Market value
Wage inflation	2.75% for PERS and TRS, and 3.25% for Troopers

Retirement age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the June 30, 2021 actuarial valuation.
Aging factors	Based on the 2013 SOA Study "Health Care Costs – From Birth to Death"
Expenses	Health administrative expenses are included in the development of the per capita claims cost. Operating expenses are included as a component of the annual expense.
Mortality Post Retirement	TRS: Pub-2010 General Healthy Retiree Mortality Tables projected with MP-2019 and scaling factors of 100% for males and 108% for females. PERS: Pub-2010 Below-Median Income General Healthy Retiree Mortality Tables projected with MP-2019 and scaling factors of 106% for males and 113% for females. Troopers A and B: Pub-2010 Public Safety

	Healthy Retiree Mortality Tables projected with scale MP-2019 and scaling factors of 100% for males and females.
Mortality Pre-Retirement	TRS: Pub-2010 General Employee Mortality Tables projected with MP-2019. PERS: Pub-2010 Below-Median Income General Employee Mortality Tables projected with MP- 2019. Troopers A and B: Pub-2010 Public Safety Employee Mortality Tables projected with scale MP-2019.

The actuarial assumptions used in the June 30, 2023 valuation were based on the results of an actuarial experience study for the period July 1, 2015 - June 30, 2020.

The actuarial valuation as of June 30, 2023, reflects updates to various assumptions; per capita claim costs, healthcare trend rates, aging factors, and participation rates.

The long-term expected rate of return of 7.40% on OPEB plan investments was determined by a combination of an expected long-term rate of return of 7.60% for long-term assets invested with the WV Investment Management Board (WVIMB) and an expected short-term rate of return of 2.75% for assets invested with the West Virginia Board of Treasury Investments.

Long-term pre-funding assets are invested with the WVIMB. The strategic asset allocation consists of 45% equity, 15% fixed income, 6% private credit and income, 12% private equity, 10% hedge fund and 12% real estate invested. Short-term assets used to pay current year benefits and expenses are invested with the WVBTI.

The long-term rates of return on OPEB plan investments are determined using a building block method in which best estimate ranges of expected future rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future rates of return by the target asset allocation percentage. Target asset allocations, capital market assumptions (CMA), and forecast returns were provided by the Plan's investment advisors, including West Virginia Investment Management Board (WVIMB). The projected return for the Money Market Pool held with the West Virginia Board of Treasury Investments (WVBTI) was estimated based on WVIMB assumed inflation of 2.50% plus a 25-basis point spread.

The target allocation and estimates of annualized long-term expected real returns assuming a 10-year horizon are summarized below:

Asset Class	**Long-Term Expected Real Rate of Return**
Equity	7.4%
Fixed Income	3.9%
Private Credit and Income	7.4%
Private Equity	10.0%
Real Estate	7.2%
Hedge Funds	4.5%

Discount rate

A single discount rate of 7.40% was used to measure the total OPEB liability. This single discount rate was based on the expected rate of return on OPEB plan investments of 7.40%. The projection of cash flows used to determine this single discount rate assumed that employer contributions will be made in accordance with the prefunding and investment policies. Based on these assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on OPEB plan investments was applied to all periods of projected benefit payments to determine thetotal OPEB liability.

Sensitivity of the net OPEB liability to changes in the discount rate

The following presents the net OPEB liability of the RHBT, as well as what the RHBT's net OPEB liability would be if it were calculated using a discount rate that is 1-percentage point lower 6.40%) or 1-percentage-point higher (8.40%) than the current rate:

	1% Decrease 6.40%	Discount Rate 7.40%	1% Increase 8.40%
Proportionate Share of Net OPEB Liability (Asset)	$ (18,417)	$ (108,841)	$ (208,015)

Sensitivity of the net OPEB liability to changes in the healthcare cost trend rates.

The following presents the net OPEB liability of the Plan, as well as what the Plan's net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or higher than the current rates:

	1% Decrease	Healthcare Cost Trend Rates	1% Increase
Proportionate Share of Net OPEB Liability	$ (277,262)	$ (108,841)	$ 91,444

10. Interfund Balances

Individual fund interfund receivable and payable balances at June 30, 2024 are as follows:

	Due from (to) Component Unit	Due from Other Funds	Due to Other Funds	Due from (to) General Fund
General Fund	$ (17,985)	$ 417,086	$ (175,436)	$ -
Financial Stabilization Fund	-	262,485	-	-
Sanitation Fund	-	-	(440,091)	-
Water Fund	-	22,875	(86,919)	-
Parks & Recreation - Component Unit	-	-	-	17,985
	$ (17,985)	$ 702,446	$ (702,446)	$ 17,985

11. Restricted Assets

Certain enterprise fund assets are restricted for repayment of long-term debt and for capital expenditures.

	Business-type Activities
Reserve account	$ 1,773,006
Revenue account	226,029
Depreciation account	414,470
Renewal and replacement account	972,083
Landfill escrow	1,936,942
	$ 5,322,530

12. Landfill Closure and Post-closure Care Costs

The City turned over certain obligations related to the closure and post-closure costs of the landfill to the State of West Virginia. The City is still required to maintain trust funds which originally were established to fund closure and post-closure care. The balances of $1,888,206 and $48,736, respectively at June 30, 2024 are reported as restricted assets until a final determination has been made regarding the disposition of these assets.

13. Contingent Liabilities

Amounts received or receivable from grant agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds.

The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the City expects such amounts, if any, to be immaterial.

The City is a defendant in a few lawsuits arising in the normal course of business. In the aggregate, these claims are not likely to have a material adverse impact on the affected funds of the City.

14. Debt Covenant Compliance

Sewer

The City of Elkins, West Virginia is subject to rate covenant compliance associated with the issuance of the Series 2009 A bonds. Specifically, the City must meet gross revenue targeted percentage and reserve debt requirements as shown in the bond document as follows:

> "…The schedule or schedules of rates and charges shall at all times be adequate to produce Gross Revenues from the System sufficient to pay Operating Expenses and to make the prescribed payments into the funds and accounts created hereunder…the Issuer hereby covenants and agrees that the schedule or schedules of rates or charges from time to time in effect shall be sufficient together with other revenues of the System, (i) to provide for all Operating Expenses of the System and (ii) to leave a balance each year equal to at least 115% of the maximum amount required in any year for payment of principal of and interest on the Series 2009 A Bonds, and all other obligations… including Prior Bonds: provided that, in the event that, an amount equal to or in excess of Reserve Requirements is on deposit in the Series 2009 A Bonds Reserve Account and any reserve accounts for obligations on a parity with, or subordinate to, the Series 2009 A Bonds are funded at least at the requirement therefore, such sum need only equal 110% of the maximum amount required in any year for payment of principal of and interest on the Series 2009 A Bonds, and all other obligations…"

The following schedule summarizes the provisions for the fiscal year ended June 30, 2024.

Net Gross Revenues	*Amount of Annual Debt Service*	*Percentage*	*Maximum Percentage Required*
$ 1,406,871	$ 1,099,909	128%	110%

As of June 30, 2024, the City was in compliance with the provisions of the Series 2009 A revenue bond convent which require revenues to be 110% or above the amount of the highest principal payment plus interest due in any given year.

Water

The City of Elkins, West Virginia is subject to rate covenant compliance associated with the issuance of the Series 2015 A bonds. Specifically, the City must meet gross revenue targeted percentage and reserve debt requirements as shown in the bond document as follows:

> "…The schedule or schedules of rates and charges shall at all times be adequate to produce Gross Revenues from the System sufficient to pay Operating Expenses and to make the prescribed payments into the funds and accounts created hereunder…the Issuer hereby covenants and agrees that the schedule or schedules of rates or charges from time to time in effect shall be sufficient together with other revenues of the System, (i) to provide for all Operating Expenses of the System and (ii) to leave a balance each year equal to at least 115% of the maximum amount required in any year for payment of principal of and interest on the Series 2015 A Bonds, and all other obligations… including Prior Bonds: provided that, in the event that, an amount equal to or in excess of Reserve Requirements is on deposit in the Series 2015 A Bonds Reserve Account and any reserve accounts for obligations on a parity with, or subordinate to, the Series 2015 A Bonds are funded at least at the requirement therefore, such sum need only equal 110% of the maximum amount required in any year for payment of principal of and interest on the Series 2015 A Bonds, and all other obligations…"

The following schedule summarizes the provisions for the fiscal year ended June 30, 2024.

Net Gross Revenues	*Amount of Annual Debt Service*	*Percentage*	*Maximum Percentage Required*
$ 2,281,954	$ 1,389,988	164%	110%

As of June 30, 2024, the City was in compliance with the provisions of the Series 2015 A revenue bond covenant which require revenues to be 110% or above the amount of the highest principal payment plus interest due in any given year.

15. Subsequent Events

The City of Elkins, West Virginia's management evaluated the effect that subsequent events would have on financial statements through April 08, 2025, which is the date the financial statements were available to be released.

16. Fund Balance

Fund balance is classified as nonspendable, restricted, committed, assigned, and/or unassigned based primarily on the extent to which the City is bound to observe constraints imposed upon the use of the resources in governmental funds. The constraints placed on fund balance for the major governmental funds are presented below:

Fund Balance	General	Coal Severance	Financial Stabilization	American Rescue Plan	Fire Department
Restricted for:					
Capital Projects	$ -	$ -	$ 1,051,047	$ 494,462	$ -
Fire	-	-	-	-	243,913
Safety	-	195,865	-	-	-
Unassigned	2,764,296	-	-	-	-
	$ 2,764,296	$ 195,865	$ 1,051,047	$ 494,462	$ 243,913

REQUIRED SUPPLEMENTARY INFORMATION

City of Elkins
Required Supplementary Information
Schedule of the City's Proportionate Share of the Net Pension Liability (Asset)
West Virginia Firemen's Pension and Relief Fund
Last Ten Years

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Total plan pension liability	$ 2,087,506	$ 1,968,922	$ 1,892,548	$ 1,999,781	$ 1,585,062	$ 1,498,344	$ 1,420,338	$ 1,704,797	$ 1,388,824	$ 1,441,318
Plan net position	2,462,219	2,219,808	2,425,041	1,919,756	1,788,546	1,658,046	1,489,384	1,307,000	1,244,804	1,163,258
Net pension liability (asset)	(374,713)	(250,886)	(532,493)	80,025	(203,484)	(159,702)	(69,046)	397,797	144,020	278,060
Plan net position as a % of total pension liability	117.95%	112.74%	128.14%	96.00%	112.84%	110.66%	104.86%	76.67%	89.63%	80.71%
Covered payroll	$ 177,250	$ 192,839	$ 188,194	$ 192,149	$ 145,017	$ 167,273	$ 163,492	$ 163,506	$ 161,535	$ 164,553
Net pension liability (asset) as a % of Covered Payroll	-211.40%	-130.10%	-282.95%	41.65%	-140.32%	-95.47%	-42.23%	243.29%	89.16%	168.98%

(1) Information for 2022 is presented to be consistent with other reporting throughout these schedules.

City of Elkins
Required Supplementary Information
Schedule of the City's Proportionate Share of the Net Pension Liability (Asset)
West Virginia Policemen's Pension and Relief Fund
Last Ten Years

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Total plan pension liability	$ 4,592,205	$ 4,498,379	$ 4,525,934	$ 4,803,097	$ 4,933,354	$ 5,152,162	$ 5,296,956	$ 5,239,162	$ 5,065,118	$ 5,041,872
Plan net position	4,227,947	3,997,262	4,694,723	3,893,791	3,691,416	3,520,541	3,273,105	3,004,879	2,794,044	2,383,232
Net pension liability (Asset)	364,258	501,117	(168,789)	909,306	1,241,938	1,631,621	2,023,851	2,234,283	2,271,074	2,658,640
Plan net position as a % of total pension liability	92.07%	88.86%	103.73%	81.07%	74.83%	68.33%	61.79%	57.35%	55.16%	47.27%
Covered payroll	$ 175,244	$ 166,821	$ 168,436	$ 134,849	$ 230,738	$ 220,641	$ 336,918	$ 336,918	$ 489,755	$ 479,174
Net pension liability as a % of Covered Payroll	207.86%	300.39%	-100.21%	674.31%	538.25%	739.49%	600.70%	663.15%	463.72%	554.84%

* - Information for years prior to 2015 was not available.

(1) Information for 2022 is presented to be consistent with other reporting throughout these schedules.

City of Elkins

Required Supplementary Information

Schedule of the City's Proportionate Share of the Net Pension Liability (Asset)

West Virginia Public Employees Retirement System

Last Ten Years

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Total plan pension liability	$ 8,396,617,000	$ 8,150,369,000	$ 7,927,948,000	$ 7,431,924,000	$ 7,140,467,000	$ 7,027,806,000	$ 6,816,742,000	$ 6,616,588,000	$ 6,130,174,000	$ 6,130,174,000
Plan net position	8,401,099,000	8,001,450,000	8,805,884,000	6,903,253,000	6,925,454,000	6,769,554,000	6,385,097,000	5,697,470,000	5,761,109,000	5,761,109,000
Net pension liability (asset)	$ (4,482,000)	$ 148,919,000	$ (877,936,000)	$ 528,671,000	$ 215,013,000	$ 258,252,000	$ 431,645,000	$ 919,118,000	$ 558,404,000	$ 369,065,000
City's proportion of the net pension liability	0.16123100%	0.14801000%	0.14669100%	0.14612000%	0.14896100%	0.15609000%	0.15791000%	0.15494900%	0.14885800%	0.15295500%
City's proportionate share of the net pension liability (asset)	$ (7,226)	$ 220,416	$ (1,287,853)	$ 772,494	$ 320,286	$ 403,106	$ 681,611	$ 1,424,164	$ 831,229	$ 564,503
City's covered payroll	$ 3,970,544	$ 3,440,000	$ 3,175,580	$ 3,009,200	$ 2,818,690	$ 2,629,910	$ 2,428,473	$ 2,379,625	$ 2,211,652	$ 1,948,743
City's proportionate share of the net pension liability as a percentage of its covered payroll	-0.20%	6.40%	-40.60%	25.70%	11.40%	15.30%	28.10%	59.80%	37.60%	29.00%
Plan fiduciary net position as a percentage of the total pension liability (asset)	100.05%	98.17%	111.07%	92.89%	96.99%	96.33%	93.67%	86.11%	93.98%	93.98%

City of Elkins

Required Supplementary Information

Schedule of the City's Proportionate Share of the Net Pension Liability (Asset)

West Virginia Municipal Police Officers and Firefighters Retirement System

*Last Six Years **

	2024	2023	2022	2021	2020	2019
Net pension liability (asset)	$ (10,990,000)	$ (9,772,002)	$ (10,914,000)	$ (6,254,000)	$ (4,585,000)	$ (3,698,000)
City's proportion of the net pension liability (asset)	2.76635500%	2.91825700%	2.70352000%	3.01808900%	3.15517993%	3.45924824%
City's proportionate share of the net pension liability (asset)	$ (304,023)	$ (285,172)	$ (295,062)	$ (188,751)	$ (144,665)	$ (127,923)
City's covered payroll	$ 359,541	$ 354,471	$ 329,941	$ 314,565	$ 530,871	$ 442,565
City's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	-84.60%	-80.50%	-89.40%	-60.00%	-27.30%	-28.90%
Plan fiduciary net position as a percentage of the total pension liability (asset)	-168.31%	-168.31%	-168.31%	-168.31%	-168.31%	N/A

* - Information for years prior to 2019 was not available.

City of Elkins
Required Supplementary Information
Schedule of City Contributions
West Virginia Firemen's Pension and Relief Fund
Last Ten Years

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Actuarially determined contribution	$ 18,710	$ 30,757	$ 121,032	$ 45,969	$ 45,411	$ 45,372	$ 89,861	$ 52,661	$ 75,772	$ 94,403
Employer contribution	49,623	57,000	59,500	50,000	53,382	44,283	57,179	26,198	67,062	58,219
State contribution	-	-	61,484	-	-	49,028	31,901	60,020	30,087	33,026
Percentage contributed	265%	185%	100%	109%	118%	206%	99%	164%	128%	97%
Covered payroll	$ 177,250	$ 192,839	$ 188,194	$ 192,149	$ 145,017	$ 167,273	$ 163,492	$ 163,506	$ 161,535	$ 164,553
Actual contribution as a % of covered payroll	28%	30%	64%	26%	37%	56%	54%	53%	60%	55%

(1) Information for 2022 is presented to be consistent with other reporting throughout these schedules.

City of Elkins
Required Supplementary Information
Schedule of City Contributions
West Virginia Policemen's Pension and Relief Fund
Last Ten Years

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Actuarially determined contribution	$ 83,962	$ 116,398	$ 160,314	$ 210,482	$ 250,298	$ 320,403	$ 322,452	$ 343,902	$ 364,511	$ 359,070
Employer contribution	23,502	41,250	100,000	200,000	207,335	207,074	239,857	247,173	503,484	258,043
State contribution	132,554	129,164	124,531	119,469	108,209	104,185	85,605	179,859	65,549	97,618
Percentage contributed	186%	146%	140%	152%	126%	97%	101%	124%	156%	99%
Covered payroll	$ 175,244	$ 166,821	$ 168,436	$ 134,849	$ 230,738	$ 220,641	$ 359,239	$ 336,918	$ 489,755	$ 479,174
Actual contribution as a % of covered payroll	89%	102%	133%	237%	137%	141%	91%	127%	116%	74%

* - Information for years prior to 2014 was not available.

(1) Information for 2022 is presented to be consistent with other reporting throughout these schedules.

City of Elkins
Required Supplementary Information
Schedule of City Contributions
West Virginia Public Employees Retirement System
Last Ten Years

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Contractually required contribution	$ 357,349	$ 344,000	$ 317,558	$ 300,920	$ 281,869	$ 262,991	$ 267,132	$ 285,555	$ 298,573	$ 272,824
Contributions in relation to the contractually required contribution	(357,349)	(344,000)	(317,558)	(300,920)	(281,869)	(262,991)	(267,132)	(285,555)	(298,573)	(272,824)
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
City covered payroll	$ 3,970,544	$ 3,440,000	$ 3,175,580	$ 3,009,200	$ 2,818,690	$ 2,629,910	$ 2,428,473	$ 2,379,625	$ 2,211,652	$ 1,948,743
Contributions as a percentage of covered payroll	9.00%	10.00%	10.00%	10.00%	10.00%	10.00%	11.00%	12.00%	13.50%	14.00%
Pension Allocation	9.00%	10.00%	10.00%	10.00%	10.00%	10.00%	11.00%	12.00%	13.50%	14.00%

City of Elkins

Required Supplementary Information

Schedule of City Contributions

West Virginia Municipal Police Officers and Firefighters Retirement System

*Last Six Years **

	2024	2023	2022	2021	2020	2019
Contractually required contribution	$ 30,561	$ 30,130	$ 28,045	$ 26,738	$ 45,124	$ 37,618
Contributions in relation to the contractually required contribution	(30,561)	(30,130)	(28,045)	(26,738)	(45,124)	(37,618)
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -
City covered payroll	$ 359,541	$ 354,471	$ 329,941	$ 314,565	$ 530,871	$ 442,565
Contributions as a percentage of covered payroll	8.50%	8.50%	8.50%	8.50%	8.50%	8.50%

* - Information for years prior to 2019 was not available.

Pension Allocation	8.50%	8.50%	8.50%	8.50%	8.50%	8.50%

City of Elkins

Required Supplementary Information

Schedule of Changes in Net Pension Liability (Asset) and Related Ratios

West Virginia Firemen's Pension and Relief Fund

Last Ten Years

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Total pension liability										
Service cost	$ 68,217	$ 75,087	$ 74,701	$ 74,423	$ 57,067	$ 56,451	$ 62,148	$ 43,854	$ 48,141	$ 48,630
Interest on the total pension liability	117,445	112,887	119,323	94,224	96,187	90,841	85,450	95,832	90,602	90,062
Benefit changes	-	-	-	-	-	-	-	-	-	-
Differences between expected and actual experience	(44,063)	(89,392)	(265,324)	275,409	(134,236)	(32,739)	(292,745)	(7,827)	(36,801)	-
Assumption changes			(13,812)	-	104,783	-	(101,401)	251,893	(85,025)	-
Benefit payments	(23,015)	(22,208)	(22,121)	(29,337)	-	(36,547)	(37,911)	(67,779)	(69,411)	(68,625)
Refunds	-	-	-	-	-	-	-	-	-	-
Net change in total pension liability	118,584	76,374	(107,233)	414,719	123,801	78,006	(284,459)	315,973	(52,494)	70,067
Total pension liability - beginning	1,968,922	1,892,548	1,999,781	1,585,062	1,498,344	1,420,338	1,704,797	1,388,824	1,441,318	1,371,251
Total pension liability - ending	$ 2,087,506	$ 1,968,922	$ 1,892,548	$ 1,999,781	$ 1,622,145	$ 1,498,344	$ 1,420,338	$ 1,704,797	$ 1,388,824	$ 1,441,318
Plan fiduciary net position										
Employer contributions	49,623	57,000	120,984	50,000	53,382	93,311	89,080	86,218	97,149	91,245
Employee contributions	13,685	13,754	14,045	13,421	13,565	13,684	11,438	11,227	12,407	10,346
Pension plan net investment income	202,118	(253,779)	392,377	97,141	105,679	103,069	124,235	36,712	45,475	126,826
Benefit payments	(23,015)	(22,208)	(22,121)	(29,337)	-	(36,547)	(37,911)	(67,779)	(69,411)	(68,625)
Refunds	-	-	-	-	-	-	-	-	-	-
Pension plan administrative expense	-	-	-	(15)	-	(4,855)	(4,458)	(4,182)	(4,074)	(3,901)
Other	-	-	-	-	(5,043)	-	-	-	-	-
Net change in total pension liability	242,411	(205,233)	505,285	131,210	167,583	168,662	182,384	62,196	81,546	155,891
Plan fiduciary net position - beginning	2,219,808	2,425,041	1,919,756	1,788,546	1,658,046	1,489,384	1,307,000	1,244,804	1,163,258	1,007,367
Plan fiduciary net position - ending	$ 2,462,219	$ 2,219,808	$ 2,425,041	$ 1,919,756	$ 1,825,629	$ 1,658,046	$ 1,489,384	$ 1,307,000	$ 1,244,804	$ 1,163,258
Net pension liability (asset) - Ending	(374,713)	(250,886)	(532,493)	80,025	(203,484)	(159,702)	(69,046)	397,797	144,020	278,060
Plan fiduciary net position as a percentage of total pension liability	117.95%	112.74%	128.14%	96.00%	112.54%	110.66%	104.86%	76.67%	89.63%	80.71%
Covered employee payroll	$ 177,250	$ 192,839	$ 188,194	$ 192,149	$ 145,017	$ 167,273	$ 163,492	$ 163,506	$ 161,535	$ 164,553
Net pension liability (asset) as a percentage of covered employee payroll	-211.40%	-130.10%	-282.95%	41.65%	-140.32%	-95.47%	-42.23%	243.29%	89.16%	168.98%

(1) Information for 2022 is presented to be consistent with other reporting throughout these schedules.

City of Elkins

Required Supplementary Information

Schedule of Changes in Net Pension Liability (Asset) and Related Ratios

West Virginia Policemen's Pension and Relief Fund

Last Ten Years

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Total pension liability										
Service cost	$ 41,791	$ 39,832	$ 47,481	$ 38,209	$ 70,807	$ 75,761	$ 126,132	$ 105,989	$ 142,861	$ 140,829
Interest on the total pension liability	269,627	271,641	300,618	309,202	297,150	299,227	306,843	287,160	290,680	293,785
Benefit changes	-	-	-	-	-	-	-	-	-	-
Differences between expected and actual experience	151,112	20,339	83,646	(124,881)	113,310	(175,666)	(1,159)	(169,907)	(126,966)	-
Assumption changes	-	-	(352,503)	-	(300,732)	-	-	275,217	-	-
Benefit payments	(368,704)	(359,367)	(356,405)	(352,787)	(399,343)	(344,116)	(334,747)	(324,415)	(278,704)	(269,200)
Refunds	-	-	-	-	-	-	(39,275)	-	(4,625)	(27,467)
Net change in total pension liability	93,826	(27,555)	(277,163)	(130,257)	(218,808)	(144,794)	57,794	174,044	23,246	137,947
Total pension liability - beginning	4,498,379	4,525,934	4,803,097	4,933,354	5,152,162	5,296,956	5,239,162	5,065,118	5,041,872	4,903,925
Total pension liability - ending	$ 4,592,205	$ 4,498,379	$ 4,525,934	$ 4,803,097	$ 4,933,354	$ 5,152,162	$ 5,296,956	$ 5,239,162	$ 5,065,118	$ 5,041,872
Plan fiduciary net position										
Employer contributions	156,056	170,414	224,531	319,469	315,544	311,259	325,462	427,032	569,033	355,661
Employee contributions	16,411	14,841	14,861	14,397	14,994	19,671	28,137	29,621	40,855	37,341
Pension plan net investment income	426,922	(523,349)	917,945	221,356	248,531	269,320	296,717	86,343	90,698	219,471
Benefit payments	(368,704)	(359,367)	(356,405)	(352,787)	(399,343)	(344,116)	(334,747)	(324,415)	(278,704)	(269,200)
Refunds	-	-	-	-	-	-	(39,275)	-	(4,625)	(27,467)
Pension plan administrative expense	-	-	-	(60)	-	(8,698)	(8,068)	(7,746)	(6,445)	(6,675)
Other	-	-	-	-	(8,851)	-	-	-	-	-
Net change in total pension liability	230,685	(697,461)	800,932	202,375	170,875	247,436	268,226	210,835	410,812	309,131
Plan fiduciary net position - beginning	3,997,262	4,694,723	3,893,791	3,691,416	3,520,541	3,273,105	3,004,879	2,794,044	2,383,232	2,074,101
Plan fiduciary net position - ending	$ 4,227,947	$ 3,997,262	$ 4,694,723	$ 3,893,791	$ 3,691,416	$ 3,520,541	$ 3,273,105	$ 3,004,879	$ 2,794,044	$ 2,383,232
Net pension liability (asset) - Ending	364,258	501,117	(168,789)	909,306	1,241,938	1,631,621	2,023,851	2,234,283	2,271,074	2,658,640
Plan fiduciary net position as a percentage of total pension liability	92.07%	88.86%	103.73%	81.07%	74.83%	68.33%	61.79%	57.35%	55.16%	47.27%
Covered employee payroll	$ 175,244	$ 166,821	$ 168,436	$ 134,849	$ 230,738	$ 220,641	$ 359,239	$ 336,918	$ 489,755	$ 479,174
Net pension liability (asset) as a percentage of covered employee payroll	207.86%	300.39%	-100.21%	674.31%	538.25%	739.49%	563.37%	663.15%	463.72%	554.84%

(1) Information for 2022 is presented to be consistent with other reporting throughout these schedules.

City of Elkins
Required Supplementary Information
Schedule of the City's Proportionate Share of the Net OPEB Liability (Asset)
West Virginia Retiree Health Benefit Trust Fund
*Last Eight Years **

	2024	2023	2022	2021	2020	2019	2018	2017
Total plan OPEB liability (Asset)	$ 1,637,416,883	$ 1,736,270,764	$ 1,643,289,292	$ 1,666,333,746	$ 2,750,793,325	$ 3,108,550,896	$ 3,282,900,408	$ 3,168,993,251
Plan net position	1,795,666,000	1,624,972,000	1,673,024,000	1,224,642,000	1,091,661,000	963,115,000	823,911,315	685,668,000
Net OPEB liability (Asset)	$ (158,249,117)	$ 111,298,764	$ (29,734,708)	$ 441,691,746	$ 1,659,132,325	$ 2,145,435,896	$ 2,458,989,093	$ 2,483,325,251
City's proportion of the net OPEB liability (Asset)	0.068777967%	0.071395444%	0.076994725%	0.079116065%	0.079993417%	0.078509651%	0.072173901%	0.085178536%
City's proportionate share of the net OPEB liability (Asset)	$ (108,841)	$ 79,462	$ (22,894)	$ 349,449	$ 1,327,197	$ 1,684,374	$ 1,774,748	$ 2,115,260
City's covered payroll (1)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
City's proportionate share of the net OPEB liability as a percentage of its covered payroll (1)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Plan fiduciary net position as a percentage of the total OPEB liability (Asset)	109.66%	93.59%	101.81%	73.49%	39.69%	30.98%	25.10%	21.64%

* - Information for years prior to 2017 was not available.

- Information for 2022 is presented to be consistent with other reporting throughout these schedules.

(1) This is not applicable as the City does not have payroll for these employees as they are already retired.

City of Elkins
Required Supplementary Information
Schedule of City Contributions
West Virginia Retiree Health Benefit Trust Fund
*Last Nine Years **

	2024	2023	2022	2021	2020	2019	2018	2017	2016
Contractually required contribution	$ -	$ 82,055	$ 98,082	$ 153,484	$ 166,872	$ 165,206	$ 160,454	$ 148,244	$ 112,209
Contributions in relation to the contractually required contribution	-	(82,055)	(98,082)	(153,484)	(166,872)	(165,206)	(160,454)	(148,244)	(112,209)
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
City covered payroll (1)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Contributions as a percentage of covered payroll (1)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

* - Information for years prior to 2016 was not available.

(1) This is not applicable as the City does not have payroll for these employees as they are already retired.

City of Elkins, West Virginia
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024

Federal Grantor/Pass-through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Total Federal Expenditures
Department of Agriculture			
West Virginia Development Office			
Rural Community Development Initiative	10.446	N/A	$ 19,251
Urban and Community Forestry Program	10.675	N/A	13,508
Total Department of Agriculture			$ 32,759
Appalachian Regional Commission			
Appalachian Regional Development	23.001	N/A	$ 45,000
Total Appalachian Regional Commission			$ 45,000
Department of Treasury			
West Virginia Governor's Office			
Coronavirus State and Local Fiscal Recovery Funds	21.027	N/A	$ 412,957
West Virginia Department of Environmental Protection			
Coronavirus State and Local Fiscal Recovery Funds	21.027		307,154
Total Department of Treasury			$ 720,111
Total Expenditures of Federal Awards			**$ 797,870**

See accompanying notes to schedule of expenditures of federal awards.

NOTE A – BASIS OF PRESENTATION

The accompanying Schedule of Federal Awards Receipts and Expenditures (the Schedule) includes the federal award activity of City of Elkins, West Virginia (the City) under programs of the federal government for the year ended June 30, 2024. The information on this Schedule is prepared in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the operations of the City, it is not intended to and does not present the financial position, changes in net position, or cash flows of the City.

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards,* wherein certain types of expenditures may or may not be allowable or may be limited as to reimbursement. The City has elected to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

bhm cpa group, inc.
CERTIFIED PUBLIC ACCOUNTANTS

Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Required by *Government Auditing Standards*

City of Elkins
Randolph County, West Virginia
401 Davis Avenue
Elkins, West Virginia 26241

To the Mayor and Members of Council:

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Elkins, Randolph County, West Virginia (the City) as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the City's basic financial statements and have issued our report thereon dated April 8, 2025.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the City's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

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Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

BHM CPA Group

BHM CPA Group Inc.
Huntington, West Virginia
April 8, 2025

Independent Auditor's Report on Compliance with Requirements Applicable to The Major Federal Programs and on Internal Control Over Compliance Required by the Uniform Guidance

City of Elkins
Randolph County, West Virginia
401 Davis Avenue
Elkins, West Virginia 26241

To the Mayor and Members of Council:

Report on Compliance for the Major Federal Program

Opinion on the Major Federal Program

We have audited the City of Elkins' (the City) compliance with the types of compliance requirements identified as subject to audit in the U.S. Office Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on the City's major federal program for the year ended June 30, 2024. The City's major federal program is identified in the *Summary of Auditor's Results* section of the accompanying schedule of findings.

In our opinion, the City of Elkins complied, in all material respects with the compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended June 30, 2024.

Basis for Opinion on the Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (Government Auditing Standards); and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City's and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for the major federal program. Our audit does not provide a legal determination of the City's compliance with the compliance requirements referred to above.

Management's Responsibility

The City's Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the City's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the City's compliance with the requirements of major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the City's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of the City's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Other Matters

The results of our auditing procedures disclosed an instance of noncompliance which is required to be reported in accordance with Uniform Guidance and which is described in the accompanying schedule of findings as item 2024-001. Our opinion on the major federal program is not modified with respect to these matters.

Report on Internal Control Over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance**.**

Our consideration of internal control over compliance was for the limited purpose described in the *Auditor's Responsibilities for the Audit of Compliance* section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of this testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

BHM CPA Group

BHM CPA Group, Inc
Huntington, West Virginia
April 8, 2025

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unmodified
(d)(1)(ii)	Were there any material control weaknesses reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
(d)(1)(iv)	Were there any material weaknesses in internal control reported for major federal programs?	No
(d)(1)(iv)	Were there any significant deficiencies in internal control reported for major federal programs?	No
(d)(1)(v)	Type of Major Program's Compliance Opinion	Unmodified
(d)(1)(vi)	Are there any reportable findings under §.510(a)?	Yes
(d)(1)(vii)	Major Programs (list):	State and Local Fiscal Recovery Funds ALN# 21.027
(d)(1)(viii)	Dollar Threshold: Type A\B Programs	Type A: > $750,000 Type B: all others
(d)(1)(ix)	Low Risk Auditee under 2 CFR §200.515?	No

2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS

None noted

3. FINDINGS FOR FEDERAL AWARDS

Finding Number 2024-004

Timeliness of Single Audit

We noted that the City did not submit the single audit reporting package to the Federal Audit Clearinghouse within the prescribed timeframe.

Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) section 200.512 states:

> "The audit must be completed and the data collection form…and reporting package...must be submitted within the earlier of 30 calendar days after receipt of the auditor's report, or nine months after the end of the audit period.

The entity was unable to provide completed financials statements in a timely manner before the prescribed timeframe had been reached due to several mitigating factors as described in the client response below.

The federal awarding agency or pass-through entity may impose additional conditions, or take actions that could include in part: temporarily withhold cash payments, disallow all or part of the cost of the activity, wholly or partly suspend or terminate the Federal award, withhold further Federal awards for the project or program, or take other remedies that may be legally available.

For future single audits, the City should endeavor to ensure that their compiled financial statements are completed prior to the single audit deadline.

Clients' response

The City stated that they will be cognizant of the single audit deadline for future audits. The City stated that the implementation of GASB 87 over the past several years as well as the use of a larger number of leases for vehicles has created some challenges for reporting and will work closely with their consultant to ensure that the financial statements are completed timely. The City also has dealt with significant flooding to City Hall which has put an additional burden on the City the past seven months.

CITY OF ELKINS

CORRECTIVE ACTION PLAN

2 CFR § 200.511(c)

June 30, 2024

Finding Number:	2024-001 Timeliness of Single Audit
Planned Corrective Action:	We will be meeting with our consultants to develop our plan to make corrections to our accounting and reporting system to adequately record all lease activity to conform with GASB.87. We will also discuss timing and ensure that all financial statements are timely prepared and submitted so that audits can be completed within Single Audit Guidelines.
Anticipated Completion Date:	June 30, 2025
Responsible Contact Person:	Tracy Judy

CITY OF ELKINS
AGENDA ITEM REPORT

Meeting Date:	May 15, 2025
Section:	Staff reports
Category:	Presentation
Agenda Item Name:	Treasurer's report
Recommended By:	City Treasurer
Summary:	The attached report from the City Treasurer includes: • General Fund Revenue Detail report showing: most recent month's revenues, YTD revenues, and YTD actual revenues as percentage of budgeted revenues • Budget control summary • Bank account balances • InvoiceCloud report • Memo regarding 2024 Financial and Compliance Audit
Fiscal Impact:	n/a
Recommendation:	Review presented information
Attachments:	1. Treasurer Report - 2025_05_15

General Fund Revenue Detail

	April Revenues	YTD Revenues	Percent of Revenues Collected Per Budget	Percent of Yr. Completed 83.33
Unassigned Fund Balance				
County Tax	$172,765.83	$1,156,677.33	93.95%	1,231,105.00
B & O Tax	$354,420.72	$2,149,666.18	134.02%	1,604,000.00
Hotel/Motel Tax	$21,057.96	$247,963.89	123.86%	200,200.00
Gas & Oil Severance Tax	$0.00	$25,525.61	51.05%	50,000.00
2% City Utility Tax	$7,982.06	$82,178.72	96.68%	85,000.00
Utility Excise Tax	$32,240.24	$336,335.43	108.50%	310,000.00
Liquor Tax	$23,406.17	$88,114.56	95.78%	92,000.00
Police	$2,073.00	$11,518.83	71.99%	16,000.00
Municipal Court	$1,171.00	$17,632.60	42.03%	41,950.00
Code Enforcement	$2,978.48	$21,774.87	72.58%	30,000.00
Business License	$190.00	$11,334.15	41.22%	27,500.00
Intergovernmental	$17,746.38	$1,015,398.60	445.32%	228,017.00
Franchise/IRP Fees	$8,745.96	$104,910.51	82.61%	127,000.00
Phil Gainer Community Center	$7,115.00	$46,883.00	117.21%	40,000.00
Misc. Revenue	$12,727.46	$394,614.42	290.67%	135,760.00
Municipal Sales Tax	$415,634.47	$1,560,702.91	111.48%	1,400,000.00
TOTAL	**$1,080,254.73**	**$7,271,231.61**	**129.42%**	5,618,532.00

Intergovernmental increased revenues are due to 2 DOJ grant deposits (7/2/24 $158,074.82 & 8/1/24 $640,547.27)

FY2025 Budget Control Summary

	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Revenues Over Expenses	YTD TOTALS
General Fund														
Revenues	$1,137,832.22	$964,721.09	$441,020.42	$1,108,391.62	$574,600.39	$134,330.23	$928,742.32	$407,135.62	$494,202.97	$1,080,254.73	$0.00	$0.00	$506,050.72	$7,271,231.61
Expenses	$827,839.86	$1,338,151.18	$541,410.22	$555,484.27	$713,274.16	$626,643.43	$600,380.13	$433,633.39	$577,487.30	$550,876.95	$0.00	$0.00		$6,765,180.89
Sanitation Fund														
Revenues	$120,655.66	$125,941.58	$120,782.16	$130,050.87	$128,118.67	$115,390.02	$128,000.31	$123,634.94	$123,334.92	$129,700.46	$0.00	$0.00	-$61,582.38	$1,245,609.59
Expenses	$145,484.16	$118,185.70	$127,156.83	$150,532.42	$140,521.58	$137,082.69	$128,045.90	$131,549.16	$143,575.35	$85,058.18	$0.00	$0.00		$1,307,191.97
Sewer Fund														
Revenues	$281,446.53	$262,524.76	$243,041.16	$280,581.66	$260,173.50	$273,492.08	$320,915.38	$232,278.16	$305,908.67	$251,639.22	$0.00	$0.00	$215,051.35	$2,712,001.12
Expenses	$267,166.54	$246,266.86	$269,123.07	$238,704.73	$252,487.07	$263,395.26	$249,536.61	$262,314.52	$246,758.63	$201,196.48	$0.00	$0.00		$2,496,949.77
Water Fund														
Revenues	$416,751.93	$431,270.32	$363,415.43	$436,595.16	$457,067.65	$398,647.53	$371,678.05	$380,465.85	$462,598.37	$374,624.74	$0.00	$0.00	$183,753.97	$4,093,115.03
Expenses	$452,928.21	$398,220.90	$414,455.87	$406,571.65	$401,673.57	$346,235.83	$381,683.79	$380,523.25	$414,658.82	$312,409.17	$0.00	$0.00		$3,909,361.06
Fire Fund														
Revenues	$53,017.83	$91,922.15	$63,908.09	$48,472.65	$79,701.26	$0.00	$136,562.30	$99,297.69	$85,019.03	$41,948.34	$0.00	$0.00	-$189,523.19	$699,849.34
Expenses	$107,354.02	$83,438.32	$87,906.66	$82,554.88	$113,659.85	$85,115.28	$103,097.15	$77,885.19	$75,728.62	$72,632.56	$0.00	$0.00		$889,372.53
Landfill Fund														
Revenues	$566.80	$497.89	$515.81	$463.58	$453.90	$437.53	$377.30	$381.39	$0.00	$400.81	$0.00	$0.00	$3,320.96	$4,095.01
Expenses	$174.31	$0.00	$183.37	$24.30	$0.00	$175.02	$13.02	$13.72	$174.86	$15.45	$0.00	$0.00		$774.05

Tracy Judy

From:	no-reply=invoicecloud.com@mg.invoicecloud.com on behalf of InvoiceCloud <no-reply@invoicecloud.com>
Sent:	Thursday, May 1, 2025 10:14 AM
To:	Tracy Judy
Subject:	InvoiceCloud Daily Management Report

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InvoiceCloud™

City of Elkins WV:

Daily Management Report for 5/1/2025:

Invoice Type	YTD #	YTD $	MTD #	MTD $	Day #	Day $	Paperless #	AutoPay #
Utility	10,200	$1,307,603.17	0	$0.00	54	$6,098.95	2,592	808
Non Utility Payments	140	$40,325.06	0	$0.00	7	$5,366.16	867	0

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Bank Account Name	Balance as of 4/30/2025
ARPA	$105,781.62
Elkins Building Comm. Sinking Fund	$0.00
Elkins Municipal Building Comm.	$0.00
Financial Stabilization	$761,898.53
Fire Pension Fund	$2,864,564.98
Firemen's Pension & Relief Fund	$0.00
Grant Co Bank-Whitmer	$2,252.21
Landfill Access Escrow	$1,964,906.29
Landfill Post Closure	$48,777.02
Ohio Valley Const. Draw	$21,200.69
Opioid	$29,330.29
Payroll	$210,704.75
Police Forfeitures	$17,161.37
Police Pension Fund	$4,711,439.44
Police Seizures	$23,495.83
Policemen's Pension & Relief Fund	$0.00
Pooled Cash-Coal Severance Fund	$96,768.65
Pooled Cash-Fire Fund	$187,809.94
Pooled Cash-General Fund	$2,166,692.06
Pooled Cash-Landfill Fund	$132,415.53
Pooled Cash-Parks Fund	$782,802.81
Pooled Cash-Sanitation Fund	$532,840.72
Pooled Cash-Sewer Fund	$318,775.51
Pooled Cash-Water Fund	$589,991.92
Sewer Depreciation	$231,508.19
Sewer O&M	$631,639.61
TIF District #1	$82,787.82
Water Depreciation	$197,888.11
Water O&M	$603,321.28

City of Elkins
Ph. 304-636-1414ext. 1317 Fax: 304-635-7135
401 Davis Avenue, Elkins, WV 26241
City Treasurer – Tracy R. Judy

To: Mayor & Council Members
From: Tracy Judy

RE: 2024 Financial and Compliance Audit

A Financial Audit entails the examination of records so to make an opinion on the financial statements as a whole, that they present a true and fair view of the City's financial performance/position. The Compliance Audit is to see if the system and controls of rules/regulations that are in place are functioning and being adhered to. Finally, there is more testing, examination of documents and procedures in a Compliance Audit than a Financial Audit.

There are 4 possible audit opinions:
Unmodified-The financial statements referred to present fairly, in all material respects…
Qualified-Except for…, the financial statements referred to present fairly, in all material respects…
Pervasive-Used to describe the effects of misstatements on the financial statements or that are undetected due to an inability to obtain sufficient appropriate audit evidence…
Adverse-Because of the significance of the matter discussed in…the financial statements referred to above do not present fairly the financial position…

The opinion issued can affect the ability to receive grant funding and to obtain financing.

2024 - Unmodified
2023 - Unmodified
2022 - Unmodified
2021 - Unmodified
2020 - Unmodified
2019 - Unmodified
2018 - Unmodified
2017 - Unmodified
2016 - Unmodified
2015 - Unmodified
2014 - Unmodified

2013 – Unmodified
2012 - Qualified
2011 - Qualified
2010 - Qualified
2009 - Qualified
2008 - Qualified
2007 - Qualified
2006 - Unmodified
2005 - Unmodified
2004 - Unmodified
2003 - Qualified

CITY OF ELKINS
AGENDA ITEM REPORT

Meeting Date:	May 15, 2025
Section:	Approval of vendor invoice payments
Category:	Action Item
Agenda Item Name:	Vendor invoices presented for approval: *(Available for public review in the city clerk's office two business days before this meeting, as required by W. Va. Ethics Commission Open Meetings Advisory Opinion 2012-04.)*
Recommended By:	City Treasurer
Summary:	Accounts payable transactions in all funds 4/14/2025 THRU 5/09/2025
Fiscal Impact:	Report details $1,289,901.96 in transactions from all funds.
Recommendation:	Consider for approval
Attachments:	1. AP Check Report - 2025_05_15

VENDOR SET: 01 Elkins
BANK: * ALL BANKS
DATE RANGE: 4/14/2025 THRU 5/09/2025

VENDOR I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
02389	Fire & Police Selection Inc							
C-CHECK	Fire & Police Selection VOIDED	V	4/15/2025			017006		500.00CR
02796	Donald Smith							
C-CHECK	Donald Smith VOIDED	V	4/22/2025			017030		135,000.00CR

* * T O T A L S * *	NO			INVOICE AMOUNT	DISCOUNTS	CHECK AMOUNT
REGULAR CHECKS:	0			0.00	0.00	0.00
HAND CHECKS:	0			0.00	0.00	0.00
DRAFTS:	0			0.00	0.00	0.00
EFT:	0			0.00	0.00	0.00
NON CHECKS:	0			0.00	0.00	0.00
VOID CHECKS:	2	VOID DEBITS	0.00			
		VOID CREDITS	135,500.00CR	135,500.00CR	0.00	

TOTAL ERRORS: 0

		NO	INVOICE AMOUNT	DISCOUNTS	CHECK AMOUNT
VENDOR SET: 01 BANK:	TOTALS:	2	135,500.00CR	0.00	0.00
BANK:	TOTALS:	2	135,500.00CR	0.00	0.00

VENDOR SET: 01 Elkins
BANK: GCBAN Grant Co Bank-Whitmer
DATE RANGE: 4/14/2025 THRU 5/09/2025

VENDOR I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
00471	FirstEnergy MP/PE							
I-Whitmer 041025	Whitmer 030925-040625	R	4/15/2025	1,022.57		000045		1,022.57
00283	Frontier							
I-Whitmer 042825	Phone/Internet	R	5/06/2025	98.69		000046		98.69

* * TOTALS * *	NO			INVOICE AMOUNT	DISCOUNTS	CHECK AMOUNT
REGULAR CHECKS:	2			1,121.26	0.00	1,121.26
HAND CHECKS:	0			0.00	0.00	0.00
DRAFTS:	0			0.00	0.00	0.00
EFT:	0			0.00	0.00	0.00
NON CHECKS:	0			0.00	0.00	0.00
VOID CHECKS:	0	VOID DEBITS	0.00			
		VOID CREDITS	0.00	0.00	0.00	

TOTAL ERRORS: 0

	NO	INVOICE AMOUNT	DISCOUNTS	CHECK AMOUNT
VENDOR SET: 01 BANK: GCBANTOTALS:	2	1,121.26	0.00	1,121.26
BANK: GCBAN TOTALS:	2	1,121.26	0.00	1,121.26

VENDOR SET: 01 Elkins
BANK: Pool Pooled Cash
DATE RANGE: 4/14/2025 THRU 5/09/2025

VENDOR	I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
00741		Great-West Trust Company LLC							
	I-VF 202504141751	Voya	D	4/15/2025	570.00		007094		
	I-VF2202504141751	Voya AT	D	4/15/2025	100.00		007094		670.00
00792		WV Consolidated Retirement Boa							
	I-RTD202504011744	Retirement	D	4/15/2025	7,073.70		007095		
	I-RTD202504141751	Retirement	D	4/15/2025	7,144.59		007095		
	I-RTD202504141752	Retirement	D	4/15/2025	230.70		007095		14,448.99
00952		WV Consolidated Retirement Boa							
	I-RTF202504011744	Retirement	D	4/15/2025	2,764.34		007096		
	I-RTF202504141751	Retirement	D	4/15/2025	2,848.02		007096		
	I-RTN202504011744	Retirement	D	4/15/2025	4,896.58		007096		
	I-RTN202504011745	Retirement	D	4/15/2025	402.02		007096		
	I-RTN202504141751	Retirement	D	4/15/2025	4,923.20		007096		15,834.16
00993		WV Consolidated Retirement Boa							
	I-RT6202504011744	Retirement 6%	D	4/15/2025	8,889.20		007097		
	I-RT6202504011745	Retirement 6%	D	4/15/2025	103.68		007097		
	I-RT6202504141751	Retirement 6%	D	4/15/2025	9,082.14		007097		18,075.02
02667		Health Equity							
	I-HSA202504141751	Health Savings	D	4/15/2025	951.54		007098		951.54
02417		US Bank Corporate Payment Syst							
	I-VisaFleet 033125	Visa Fleet 033125	D	4/17/2025	16,818.08		007109		16,818.08
02417		US Bank Corporate Payment Syst							
	C-MCDONALDS 31025	Card Error McDonalds	D	4/22/2025	7.38CR		007211		
	I-VisaNF Pmt 033125	Visa NonFleet Stmt Pmt 033125	D	4/22/2025	128,100.91		007211		128,093.53
00741		Great-West Trust Company LLC							
	I-VF 202504291753	Voya	D	4/29/2025	570.00		007212		
	I-VF2202504291753	Voya AT	D	4/29/2025	100.00		007212		670.00
00792		WV Consolidated Retirement Boa							
	I-RTD202504291753	Retirement	D	5/01/2025	7,284.11		007213		7,284.11
00952		WV Consolidated Retirement Boa							
	I-RTF202504291753	Retirement	D	5/01/2025	3,519.04		007214		
	I-RTN202504291753	Retirement	D	5/01/2025	5,077.30		007214		8,596.34
00993		WV Consolidated Retirement Boa							
	I-RT6202504291753	Retirement 6%	D	5/01/2025	9,297.69		007215		
	I-RT6202504291754	Retirement 6%	D	5/01/2025	450.13		007215		9,747.82

VENDOR SET: 01 Elkins
BANK: Pool Pooled Cash
DATE RANGE: 4/14/2025 THRU 5/09/2025

VENDOR I.D.		NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
02667		Health Equity							
	I-HSA202504291753	Health Savings	D	5/01/2025	1,001.54		007216		1,001.54
00119		First-Citizens Bank & Trust Co							
	I-46913258	Kyocera Copier 050625	D	5/06/2025	52.50		007217		
	I-46919238	Konica Minolta	D	5/06/2025	55.00		007217		107.50
00116		Child Support Enforcement							
	I-CDS202504141751	Child Support	R	4/15/2025	681.40		016969		681.40
00121		Citizens Bank of WVFP							
	I-FP 202504141751	Fire Pension	R	4/15/2025	348.84		016970		348.84
00122		Citizens Bank of WVPP							
	I-PP 202504141751	Police Pension	R	4/15/2025	189.53		016971		
	I-PPN202504141751	Police Pension-2010 Forward	R	4/15/2025	242.90		016971		432.43
00147		COE Misc							
	I-MIS202504141751	Misc Reimbursements	R	4/15/2025	469.90		016972		469.90
00150		COE Payroll							
	I-T1 202504141751	Federal Withholding	R	4/15/2025	13,415.76		016973		13,415.76
00151		COE Payroll							
	I-T3 202504141751	FICA	R	4/15/2025	21,445.92		016974		
	I-T4 202504141751	Medicare	R	4/15/2025	5,303.84		016974		26,749.76
00152		COE Payroll							
	I-T2 202504141751	State Withholding	R	4/15/2025	5,779.00		016975		5,779.00
00203		Davis Trust Company							
	I-CC 202504141751	Employee Christmas Club	R	4/15/2025	2,480.00		016976		2,480.00
00747		Washington National Insurance							
	I-WN 202504141751	Washington National Insurance	R	4/15/2025	574.13		016977		574.13
00837		COE Payroll Reimbursement							
	I-001202504141751	Payroll Reimbursement	R	4/15/2025	61,018.37		016978		
	I-006202504141751	Payroll Reimbursement	R	4/15/2025	6,447.78		016978		
	I-036202504141751	Payroll Reimbursement	R	4/15/2025	16,405.89		016978		
	I-400202504141751	Payroll Reimbursement	R	4/15/2025	23,758.60		016978		
	I-401202504141751	Payroll Reimbursement	R	4/15/2025	14,511.97		016978		
	I-404202504141751	Payroll Reimbursement	R	4/15/2025	10,969.85		016978		133,112.46

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BANK: Pool Pooled Cash
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VENDOR	I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
01885		Colonial Life							
	I-CL 202504141751	Colionial Life-AT	R	4/15/2025	112.10		016979		
	I-CLP202504141751	Colonial Life-PT	R	4/15/2025	52.52		016979		164.62
00150		COE Payroll							
	I-T1 202504141752	Federal Withholding	R	4/15/2025	56.27		016980		56.27
00151		COE Payroll							
	I-T3 202504141752	FICA	R	4/15/2025	211.90		016981		
	I-T4 202504141752	Medicare	R	4/15/2025	49.56		016981		261.46
00152		COE Payroll							
	I-T2 202504141752	State Withholding	R	4/15/2025	81.00		016982		81.00
00837		COE Payroll Reimbursement							
	I-400202504141752	Payroll Reimbursement	R	4/15/2025	975.77		016983		
	I-401202504141752	Payroll Reimbursement	R	4/15/2025	388.21		016983		1,363.98
1		SITES, ROSALEE							
	I-000202504101749	US REFUND	R	4/15/2025	12.35		016984		12.35
00006		AFLAC							
	I-AF 202504011744	Aflac-After Tax Ins	R	4/15/2025	534.19		016985		
	I-AF 202504141751	Aflac-After Tax Ins	R	4/15/2025	534.19		016985		
	I-AFL202504011744	Aflac Insurance	R	4/15/2025	271.52		016985		
	I-AFL202504141751	Aflac Insurance	R	4/15/2025	271.52		016985		1,611.42
00030		The Art Medium Company							
	I-5546	Sanitation vinyl signs	R	4/15/2025	70.00		016986		70.00
00047		Truist Governmental Finance							
	I-00005 042425	9948000234-05 042425	R	4/15/2025	2,596.05		016987		2,596.05
00154		COE Sanitation							
	I-202504107358	City Hall Ticket 33475 040125	R	4/15/2025	1,070.11		016988		1,070.11
00201		Davis Electrical Svc. Inc							
	I-289295	Stove repairs	R	4/15/2025	168.99		016989		168.99
00242		Elkins Professional Firefighte							
	I-EPF202504011744	Elkins Professional FF	R	4/15/2025	135.00		016990		
	I-EPF202504141751	Elkins Professional FF	R	4/15/2025	135.00		016990		270.00

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VENDOR I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
00396	Kay Casto & Chaney PLLC							
I-155181	Prof Serv 03/25	R	4/15/2025	167.75		016991		167.75
00471	FirstEnergy MP/PE							
I-Elkins CP 041125	Elkins City Park 031225-040925	R	4/15/2025	8.09		016992		
I-Park 095 041125	Park St 031225-040925	R	4/15/2025	10.81		016992		
I-Park 465 041125	Park St 031225-040925	R	4/15/2025	10.52		016992		
I-Park St 996 041125	ParkSt 031225-040925	R	4/15/2025	10.52		016992		39.94
00500	Newlons International Sales, L							
I-01P27913	Valve Quick Release In Line	R	4/15/2025	39.14		016993		39.14
00591	Retiree Health Benefit Trust F							
I-04/25 RHBT	Retirees 04/2025	R	4/15/2025	2,137.00		016994		
I-Chen/Sev 04/25	RChenoweth/LSeverino 04/25	R	4/15/2025	68.00		016994		
I-RHB202504141751	Retiree Health Benefit Trust	R	4/15/2025	2,584.00		016994		4,789.00
00671	Sutton Stokes							
I-TravelExp 031925	WVML Mtg Travel Exp 031925	R	4/15/2025	191.80		016995		191.80
00805	WV FBMC							
I-MFB202504011744	Mt. Flex Benefit	R	4/15/2025	1,849.09		016996		
I-MFB202504141751	Mt. Flex Benefit	R	4/15/2025	1,557.55		016996		
I-RChen 04/25	RChenoweth 04/2025	R	4/15/2025	102.84		016996		3,509.48
00810	WV Public Employee Insurance A							
I-Admn 04/25	Admin Fees Marshall/Goins/Kyle	R	4/15/2025	150.00		016997		
I-BL 202504141751	Basic Life Benefit	R	4/15/2025	182.16		016997		
I-CEC202504011744	Plan C E/C	R	4/15/2025	1,268.00		016997		
I-CEC202504141751	Plan C E/C	R	4/15/2025	1,268.00		016997		
I-CF 202504011744	Plan C Family	R	4/15/2025	18,245.00		016997		
I-CF 202504141751	Plan C Family	R	4/15/2025	18,245.00		016997		
I-CS 202504011744	Plan C Single	R	4/15/2025	6,386.00		016997		
I-CS 202504141751	Plan C Single	R	4/15/2025	6,386.00		016997		
I-DL 202504011744	Dependent Life	R	4/15/2025	111.71		016997		
I-DL 202504141751	Dependent Life	R	4/15/2025	77.27		016997		
I-LSeverion 04/25	LSeverino Health/Life 04/25	R	4/15/2025	413.98		016997		
I-OL 202504011744	Optional Life	R	4/15/2025	434.54		016997		
I-OL 202504141751	Optional Life	R	4/15/2025	434.54		016997		
I-RChen 04/25	RChenoweth Health/Life 4/25	R	4/15/2025	891.98		016997		
I-TOF202504011744	Tobacco Surcharge Family	R	4/15/2025	425.00		016997		
I-TOF202504141751	Tobacco Surcharge Family	R	4/15/2025	425.00		016997		
I-TOS202504011744	Tobacco Surcharge Single	R	4/15/2025	112.50		016997		
I-TOS202504141751	Tobacco Surcharge Single	R	4/15/2025	112.50		016997		55,569.18

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VENDOR I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
00824	WV Tractor Company							
I-IN72937	Segment Set gutter brom	R	4/15/2025	1,124.16		016998		1,124.16
01163	84 Lumber							
I-523079	Lumber	R	4/15/2025	349.42		016999		349.42
01563	BHM CPA Group, Inc							
I-83225	Water and Sewer Reports	R	4/15/2025	10,000.00		017000		
I-84181	06/30/24 Audit Serv/FinStmt	R	4/15/2025	24,200.00		017000		34,200.00
01681	HdL Companies							
I-03312025	Add'tl BL Revenue 3/25	R	4/15/2025	34.11		017001		34.11
01751	COE WWTP							
I-202504107350	Backwash 03/2025	R	4/15/2025	990.82		017002		990.82
01912	Hart Appraisal Services							
I-Legg-02062025-1	Appraisal Rear of 124 3rd St	R	4/15/2025	450.00		017003		450.00
02157	Jerry A Marco							
I-Travel Exp 040725	Trvl Dunbar/Charleston 040825	R	4/15/2025	296.84		017004		
I-Travel Exp 041325	Trvl WVML Reception	R	4/15/2025	287.59		017004		584.43
02277	Vigilant Communications LLC							
I-1039	Motorola Radio/Bumper	R	4/15/2025	8,500.00		017005		8,500.00
02389	Fire & Police Selection Inc							
I-22070	Apt Testing for New Hires	V	4/15/2025	500.00		017006		500.00
02389	Fire & Police Selection Inc							
M-CHECK	Fire & Police Selection VOIDED	V	4/15/2025			017006		500.00CR
02411	Zurich Insurance							
I-1294340	Deductible billing	R	4/15/2025	985.30		017007		985.30
02693	Municipal Finance Officers Ass							
I-CKREQ 040925	Semi-Annual Meeting	R	4/15/2025	150.00		017008		150.00
02755	Citizens Bank of WV							
I-GAR202504141751	Case #: CC-42-2023-C-79	R	4/15/2025	182.44		017009		182.44
02793	Amy Summerfield							
I-CKREQ 041425	Reimb -Sewer Issues City Side	R	4/15/2025	160.44		017010		160.44

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00034	ATCO International							
I-I0641350	Reusable Wiping Cloths	R	4/22/2025	121.19		017011		121.19
00126	City of Clarksburg							
I-202504102518	Compost Ticket 1788	R	4/22/2025	187.20		017012		187.20
00202	Davis Trust Company							
I-35239 050125	3113776-35239 050125	R	4/22/2025	1,425.22		017013		1,425.22
00280	Tracy R Judy							
I-Travel Exp 041725	Travel Expense MROA Mtg	R	4/22/2025	91.00		017014		91.00
00369	The Inter-Mountain							
I-76580	Relocation of Polling Places	R	4/22/2025	43.00		017015		43.00
00378	J F Allen Co.							
I-55366624	Crusher Run	R	4/22/2025	450.00		017016		
I-55366625	Crusher Run	R	4/22/2025	474.38		017016		924.38
00468	Miss Utility of West Virginia,							
I-WV25-1074	Message Fees March 2025	R	4/22/2025	202.35		017017		202.35
00500	Newlons International Sales, L							
I-01W3958.02	Brake Work	R	4/22/2025	550.58		017018		550.58
00712	Tyler Technologies, Inc.							
C-025-505452	Subscription Credits	R	4/22/2025	6,852.04CR		017019		
I-025-494518	Subscriptions 030125-013126	R	4/22/2025	59,238.05		017019		52,386.01
00714	WORKFORCE West Virginia							
I-Ending 03/31/25	Unemployment Benefits 03/31/25	R	4/22/2025	434.00		017020		434.00
01155	Vannostrand Architects, PLLC							
I-22080550-4	HVAC Project	R	4/22/2025	18,147.65		017021		18,147.65
01790	Crim Law Office PLLC							
I-476	Sanitary Board 01/2025	R	4/22/2025	930.00		017022		
I-479	Attorney Services 02/2025	R	4/22/2025	7,200.00		017022		
I-481	Sanitary Board 02/2025	R	4/22/2025	320.00		017022		8,450.00
02012	Appalachian Aggregates							
I-251267	Rock	R	4/22/2025	2,311.29		017023		2,311.29

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02309	Twin A Equipment Repair LLC							
I-1252	Brake line maint/labor/parts	R	4/22/2025	303.00		017024		303.00
02769	BCN Telecom Inc TBS							
I-23907953	Street Cameras	R	4/22/2025	494.18		017025		494.18
02780	Christopher D Quattro							
I-25 Ballot Comm	2025 Ballot Commisioner	R	4/22/2025	150.00		017026		150.00
02781	Kathy L Vance							
I-25 Ballot Comm	2025 Ballot Commissioner	R	4/22/2025	150.00		017027		150.00
02792	Truck Vault							
I-286016	Truck Vault	R	4/22/2025	3,802.50		017028		3,802.50
02794	Total Image Paint & Collision							
I-7499	R Ferguson Lt Door Mirror Rpl	R	4/22/2025	265.29		017029		265.29
02796	Donald Smith							
I-Ckrequest042225	Four Seasons Motel purchase	V	4/22/2025	135,000.00		017030		135,000.00
02796	Donald Smith							
M-CHECK	Donald Smith VOIDED	V	4/22/2025			017030		135,000.00CR
00054	Ronald Belt, Jr.							
I-Travel 050525	Travel Exp Gatlinburg TN	R	4/29/2025	763.00		017031		763.00
00085	Burgess & Niple, Inc.							
I-1191656	Prof Engineering 10/24-3/25	R	4/29/2025	220.00		017032		220.00
00154	COE Sanitation							
I-202504227406	CityHall Hauling/Tipping Fees	R	4/29/2025	711.29		017033		711.29
00591	Retiree Health Benefit Trust F							
I-05/25 Retirees	Retirees RHBT 05/25	R	4/29/2025	2,131.42		017034		2,131.42
00779	Woodford Oil Company							
I-4713730	CHV Multifak/Ultra Duty HD2	R	4/29/2025	812.00		017035		812.00
01790	Crim Law Office PLLC							
I-480	Municipal Ct Matters 02/25	R	4/29/2025	3,260.00		017036		3,260.00
01833	P3 Cost Analysts							
I-29150	Visa VUIRF 04/2025	R	4/29/2025	697.01		017037		697.01

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VENDOR I.D.		NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
01942		Elkins Municipal Building Comm							
	I-1214756-1 051525	1214756-11 051525	R	4/29/2025	4,833.20		017038		
	I-1214756-12 050125	1214756-12 050125	R	4/29/2025	99.49		017038		4,932.69
02157		Jerry A Marco							
	I-CK REQ 042525	Screen protector-City Phone	R	4/29/2025	45.00		017039		45.00
02336		GAI Consultants							
	I-2217077	Parking Study	R	4/29/2025	7,750.00		017040		7,750.00
02347		LEAF							
	I-18232038	Toshiba 5525AC	R	4/29/2025	289.17		017041		
	I-18243099	Toshiba 4525AC 051025	R	4/29/2025	395.37		017041		
	I-18271259	Toshiba ES4515 051325	R	4/29/2025	128.29		017041		
	I-18288874	Toshiba E478S 051825	R	4/29/2025	85.00		017041		
	I-18288875	Toshiba E478S 041825	R	4/29/2025	178.50		017041		1,076.33
02389		Fire & Police Selection Inc							
	I-22070	Apt Testing for New Hires	R	4/29/2025	Reissue		017042		500.00
02608		Zinn's R Us Inc							
	I-2669	4 Septic Holding Tanks	R	4/29/2025	400.00		017043		
	I-2800	4 Septic Holding Tanks	R	4/29/2025	400.00		017043		
	I-2823	4 Septic Holding Tanks	R	4/29/2025	400.00		017043		
	I-2945	4 Septic Holding Tanks	R	4/29/2025	400.00		017043		
	I-3045	4 Septic Holding Tanks	R	4/29/2025	400.00		017043		
	I-3433	4 Septic Holding Tanks	R	4/29/2025	400.00		017043		
	I-3460	4 Septic Holding Tanks	R	4/29/2025	400.00		017043		2,800.00
02688		Rustiques							
	I-24-03 042325	Sign Install Finish	R	4/29/2025	8,500.00		017044		8,500.00
02795		Adam Skidmore							
	I-CK REQ 042225	Sewer damages	R	4/29/2025	564.92		017045		564.92
02797		What-you-Need							
	I-INV0006	Plumbing work Riverbend Pk	R	4/29/2025	210.00		017046		210.00
00116		Child Support Enforcement							
	I-CDS202504291753	Child Support	R	4/29/2025	681.40		017047		681.40
00121		Citizens Bank of WVFP							
	I-FP 202504291753	Fire Pension	R	4/29/2025	380.22		017048		380.22

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00122		Citizens Bank of WVPP							
	I-PP 202504291753	Police Pension	R	4/29/2025	175.10		017049		
	I-PPN202504291753	Police Pension-2010 Forward	R	4/29/2025	314.69		017049		489.79
00147		COE Misc							
	I-MIS202504291753	Misc Reimbursements	R	4/29/2025	428.81		017050		428.81
00150		COE Payroll							
	I-T1 202504291753	Federal Withholding	R	4/29/2025	14,450.62		017051		14,450.62
00151		COE Payroll							
	I-T3 202504291753	FICA	R	4/29/2025	21,358.72		017052		
	I-T4 202504291753	Medicare	R	4/29/2025	5,312.34		017052		26,671.06
00152		COE Payroll							
	I-T2 202504291753	State Withholding	R	4/29/2025	5,949.00		017053		5,949.00
00203		Davis Trust Company							
	I-CC 202504291753	Employee Christmas Club	R	4/29/2025	2,450.00		017054		2,450.00
00747		Washington National Insurance							
	I-WN 202504291753	Washington National Insurance	R	4/29/2025	574.13		017055		574.13
00837		COE Payroll Reimbursement							
	I-001202504291753	Payroll Reimbursement	R	4/29/2025	57,047.83		017056		
	I-006202504291753	Payroll Reimbursement	R	4/29/2025	6,903.41		017056		
	I-036202504291753	Payroll Reimbursement	R	4/29/2025	17,313.53		017056		
	I-400202504291753	Payroll Reimbursement	R	4/29/2025	24,649.60		017056		
	I-401202504291753	Payroll Reimbursement	R	4/29/2025	14,770.53		017056		
	I-404202504291753	Payroll Reimbursement	R	4/29/2025	10,969.43		017056		131,654.33
01885		Colonial Life							
	I-CL 202504291753	Colionial Life-AT	R	4/29/2025	112.10		017057		
	I-CLP202504291753	Colonial Life-PT	R	4/29/2025	52.52		017057		164.62
00150		COE Payroll							
	I-T1 202504291754	Federal Withholding	R	4/29/2025	4,135.65		017058		4,135.65
00151		COE Payroll							
	I-T3 202504291754	FICA	R	4/29/2025	2,232.10		017059		
	I-T4 202504291754	Medicare	R	4/29/2025	522.04		017059		2,754.14
00152		COE Payroll							
	I-T2 202504291754	State Withholding	R	4/29/2025	807.00		017060		807.00

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VENDOR I.D.		NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
00837		COE Payroll Reimbursement							
	I-001202504291754	Payroll Reimbursement	R	4/29/2025	11,169.60		017061		
	I-400202504291754	Payroll Reimbursement	R	4/29/2025	331.47		017061		11,501.07
00143		COE General Fund 2							
	I-05/25 Indirects	Monthly Indirects 05/25	R	5/01/2025	16,751.44		017062		16,751.44
00149		COE Parks and Recreation							
	I-5/25 Support	Monthly Support 05/25	R	5/01/2025	25,483.00		017063		25,483.00
00235		Elkins Building Comm.							
	I-05/25 Rent	Monthly Rent 05/25	R	5/01/2025	3,483.79		017064		3,483.79
00006		AFLAC							
	I-AF 202504291753	Aflac-After Tax Ins	R	5/01/2025	534.19		017065		
	I-AFL202504291753	Aflac Insurance	R	5/01/2025	271.52		017065		805.71
00242		Elkins Professional Firefighte							
	I-EPF202504291753	Elkins Professional FF	R	5/01/2025	135.00		017066		135.00
00805		WV FBMC							
	I-MFB202504291753	Mt. Flex Benefit	R	5/01/2025	1,860.04		017067		1,860.04
00810		WV Public Employee Insurance A							
	I-CEC202504291753	Plan C E/C	R	5/01/2025	1,268.00		017068		
	I-CF 202504291753	Plan C Family	R	5/01/2025	18,245.00		017068		
	I-CS 202504291753	Plan C Single	R	5/01/2025	6,386.00		017068		
	I-DL 202504291753	Dependent Life	R	5/01/2025	109.25		017068		
	I-OL 202504291753	Optional Life	R	5/01/2025	426.80		017068		
	I-TOF202504291753	Tobacco Surcharge Family	R	5/01/2025	425.00		017068		
	I-TOS202504291753	Tobacco Surcharge Single	R	5/01/2025	112.50		017068		26,972.55
02047		Cybertech Automation USA Inc							
	I-13852R	Labor-2/28/25 Flow Reports	R	5/01/2025	160.00		017069		160.00
02755		Citizens Bank of WV							
	I-GAR202504291753	Case #: CC-42-2023-C-79	R	5/01/2025	182.44		017070		182.44
02776		Bob's Reliable Contracting							
	I-42525	Temp repair on PGCC	R	5/01/2025	2,715.00		017071		2,715.00
00023		Appalachian Forest Heritage Ar							
	I-4Q FY 24-25	4Q FY 24-25 Contribution	R	5/06/2025	500.00		017072		500.00

VENDOR SET: 01 Elkins
BANK: Pool Pooled Cash
DATE RANGE: 4/14/2025 THRU 5/09/2025

VENDOR I.D.		NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
00047		Truist Governmental Finance							
	I-00007 051925	9948000234-07 051925	R	5/06/2025	4,984.55		017073		4,984.55
00099		Casto & Harris of WV LLC							
	I-118140	election signs,, kits,ballots	R	5/06/2025	3,669.88		017074		3,669.88
00126		City of Clarksburg							
	I-202504302590	Compost/Yard Waste Tkt 1830	R	5/06/2025	158.00		017075		158.00
00140		City of Elkins							
	I-CKREQ 050125	Whitmer Pmts to Elkins	R	5/06/2025	2,317.36		017076		2,317.36
00154		COE Sanitation							
	I-202505017431	R/O Rental Fee	R	5/06/2025	198.90		017077		198.90
00156		COE Sewer Depreciation Account							
	I-4/25 Sewer Depre	4/2 Sewer Depreciation	R	5/06/2025	6,225.48		017078		6,225.48
00158		COE Water Depreciation Account							
	I-4/25 Water Depre	4/25 Water Depreciation	R	5/06/2025	9,076.04		017079		9,076.04
00182		Country Roads Transit							
	I-4Q FY 24-25	4Q FY 24-25 Contribution	R	5/06/2025	3,750.00		017080		3,750.00
00211		Elkins Depot Welcome Center							
	I-H/M 03/25	Hotel/Motel Collections 03/25	R	5/06/2025	10,528.98		017081		10,528.98
00239		Elkins Historic Landmark Commi							
	I-4Q FY 24-25	4Q FY 24-25 Contribution	R	5/06/2025	1,000.00		017082		1,000.00
00243		Elkins Randolph County Chamber							
	I-4Q FY 24-25	4Q FY 24-25 Contribution	R	5/06/2025	625.00		017083		625.00
00250		Elkins-Randolph County Regiona							
	I-4Q FY 24-25	4Q FY 24-25 Contribution	R	5/06/2025	3,750.00		017084		3,750.00
00251		Elkins-Randolph County Public							
	I-4Q FY 24-25	4Q FY 24-25 Contribution	R	5/06/2025	5,625.00		017085		5,625.00
00283		Frontier							
	I-04/20/25	Phone charges	R	5/06/2025	1,550.08		017086		1,550.08
00378		J F Allen Co.							
	I-157367429	Oversize #1	R	5/06/2025	595.96		017087		
	I-15737420	Oversize #1	R	5/06/2025	581.05		017087		
	I-15737423	Oversize #1	R	5/06/2025	589.16		017087		
	I-15737430	1-1/2 CR Limestone	R	5/06/2025	507.10		017087		
	I-15737623	1 1/2 CR Limestone	R	5/06/2025	505.78		017087		
	I-15737632	Oversize #1	R	5/06/2025	591.25		017087		3,370.30

VENDOR SET: 01 Elkins
BANK: Pool Pooled Cash
DATE RANGE: 4/14/2025 THRU 5/09/2025

VENDOR I.D.		NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
00446		McCarty's Septic Service							
	I-A-13174	Sludge	R	5/06/2025	15,120.00		017088		15,120.00
00457		Metalworks, Inc.							
	I-13676	Mfg 5 rotors	R	5/06/2025	1,570.00		017089		1,570.00
00471		FirstEnergy MP/PE							
	I-90019123118	Consumption & Lighting	R	5/06/2025	53,561.67		017090		
	I-RRAve 041625	BLKLT 0 RR Ave 031525-041425	R	5/06/2025	208.13		017090		53,769.80
00483		Mountain Valley Bank							
	I-1202553-21 052825	1202553-21 052825	R	5/06/2025	2,369.18		017091		2,369.18
00483		Mountain Valley Bank							
	I-1202553-24 051525	1202553-24 051525	R	5/06/2025	6,518.78		017092		6,518.78
00484		Mountaineer Gas Company							
	I-BearHntr 043025	153 Bearhunter 031825-041725	R	5/06/2025	47.46		017093		
	I-ScottFd 043025	500 Scott Fd 031825-041625	R	5/06/2025	40.01		017093		87.47
00500		Newlons International Sales, L							
	I-01W3958.04	garbage packer brakes	R	5/06/2025	89.62		017094		89.62
00570		Randolph County Commission							
	I-4Q FY 24-25	4Q FY 24-25 Contribution	R	5/06/2025	1,750.00		017095		1,750.00
00571		Randolph County Community Arts							
	I-4Q FY 24-25	4Q FY 24-25 Contribution	R	5/06/2025	1,250.00		017096		1,250.00
00573		Randolph County Development Au							
	I-4Q FY 24-25	4Q FY 24-25 Contribution	R	5/06/2025	3,750.00		017097		
	I-6721	Rent 05/2025	R	5/06/2025	800.00		017097		4,550.00
00576		Randolph County Humane Society							
	I-4Q FY 24-25	4Q FY 24-25 Contribution	R	5/06/2025	3,000.00		017098		3,000.00
00578		Randolph Elkins Health Departm							
	I-4Q FY 24-25	4Q FY 24-25 Contribution	R	5/06/2025	1,375.00		017099		1,375.00
00579		Randolph-Tucker Children's Adv							
	I-4Q FY 24-25	4Q FY 24-25 Contribution	R	5/06/2025	2,500.00		017100		2,500.00
00606		Steven C. Rodeheaver							
	I-12417 0428	Broom Dust Pan St/shovels	R	5/06/2025	70.00		017101		70.00

VENDOR SET: 01 Elkins
BANK: Pool Pooled Cash
DATE RANGE: 4/14/2025 THRU 5/09/2025

VENDOR	I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
00644		Smith Backhoe & Dozer Service,							
	I-105787	concrete ramps	R	5/06/2025	9,941.97		017102		9,941.97
00651		Southern WV Asphalt Inc							
	I-71289	5.10 ton Wearing	R	5/06/2025	423.30		017103		
	I-71297	6.11 tons Wearing	R	5/06/2025	507.13		017103		930.43
00786		WV Bureau for Public Health							
	I-CKREQ 050125	License Renewal -Hymes	R	5/06/2025	200.00		017104		200.00
00787		WV Bureau of Employment Progra							
	I-SUV202504141751	State Unemployment-Vol Fire	R	5/06/2025	35.16		017105		35.16
00812		WV Division of Corrections & R							
	I-4125B49F	13 days Inmate Housing	R	5/06/2025	746.98		017106		746.98
01208		Hershey's Welding, LLC							
	I-2320	Inlet Grating Repair	R	5/06/2025	3,635.00		017107		3,635.00
01292		COE Sewer O & M Account							
	I-04/25 Sewer O&M	04/25 Sewer O & M Account	R	5/06/2025	13,153.88		017108		13,153.88
01313		COE Water O & M Account							
	I-4/25 Water O&M	4/25 Water O & M Account	R	5/06/2025	12,902.14		017109		12,902.14
01662		Varner Oudoor Power Equip							
	I-63866	chainsaw sharpening	R	5/06/2025	40.00		017110		40.00
01790		Crim Law Office PLLC							
	I-478	DEP Grant 01/2025	R	5/06/2025	310.00		017111		
	I-483	DEP Grant 02/2025	R	5/06/2025	790.00		017111		
	I-484	Attorney Services 03/2025	R	5/06/2025	6,680.00		017111		
	I-485	Municipal Ct 03/2025	R	5/06/2025	2,680.00		017111		
	I-488	DEP Grant 03/2025	R	5/06/2025	570.00		017111		11,030.00
02322		Badger Meter							
	I-80193709	MBL Hosting Service 04/25	R	5/06/2025	1,433.70		017112		1,433.70
02347		LEAF							
	I-18319382	Toshiba/Lex 052425	R	5/06/2025	587.60		017113		
	I-18331678	Toshiba 478S 052525	R	5/06/2025	103.00		017113		
	I-18331679	Toshiba E4515AC	R	5/06/2025	186.30		017113		
	I-18331680	Toshiba 052525	R	5/06/2025	452.10		017113		1,329.00

VENDOR SET: 01 Elkins
BANK: Pool Pooled Cash
DATE RANGE: 4/14/2025 THRU 5/09/2025

VENDOR I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
02451	Waypoint Resource Group LLC							
I-21122	Collections 04/2025	R	5/06/2025	168.94		017114		168.94
02691	Citizens Promoting Community							
I-4Q FY 24-25	4Q FY 24-25 Contribution	R	5/06/2025	625.00		017115		625.00
02692	Randolph County EMS							
I-4Q FY 24-25	4Q FY 24-25 Contribution	R	5/06/2025	12,500.00		017116		12,500.00
00927	Interstate Battery System of S							
C-51016113	core credit	R	5/06/2025	18.00CR		017117		
I-51016384	2 31-MHD batteries	R	5/06/2025	285.90		017117		
I-51016742	MTP49/H8 & MTP94R/J7	R	5/06/2025	319.90		017117		587.80
00569	Randolph County Clerk							
I-RecFeesD.Smith	recording fees	R	5/08/2025	32.00		017118		32.00
02801	R. Mike Mullens, Atty&Escrow A							
I-DonSmithProperty	D. Smith (Four Seasons)	R	5/08/2025	135,000.00		017119		135,000.00

* * T O T A L S * *	NO			INVOICE AMOUNT	DISCOUNTS	CHECK AMOUNT
REGULAR CHECKS:	149			1,201,482.07	0.00	1,066,482.07
HAND CHECKS:	0			0.00	0.00	0.00
DRAFTS:	13			222,298.63	0.00	222,298.63
EFT:	0			0.00	0.00	0.00
NON CHECKS:	0			0.00	0.00	0.00
VOID CHECKS:	2	VOID DEBITS	500.00			
		VOID CREDITS	135,500.00CR	135,000.00CR	0.00	

TOTAL ERRORS: 0

	NO	INVOICE AMOUNT	DISCOUNTS	CHECK AMOUNT
VENDOR SET: 01 BANK: Pool TOTALS:	164	1,288,780.70	0.00	1,288,780.70
BANK: Pool TOTALS:	164	1,288,780.70	0.00	1,288,780.70
REPORT TOTALS:	166	1,289,901.96	0.00	1,289,901.96

SELECTION CRITERIA

VENDOR SET: 01-Elkins
VENDOR: ALL
BANK CODES: Exclude: PCARD
FUNDS: All

CHECK SELECTION

CHECK RANGE: 000000 THRU 999999
DATE RANGE: 4/14/2025 THRU 5/09/2025
CHECK AMOUNT RANGE: 0.00 THRU 999,999,999.99
INCLUDE ALL VOIDS: YES

PRINT OPTIONS
SEQUENCE: CHECK NUMBER

PRINT TRANSACTIONS: YES
PRINT G/L: NO
UNPOSTED ONLY: NO
EXCLUDE UNPOSTED: NO
MANUAL ONLY: NO
STUB COMMENTS: NO
REPORT FOOTER: NO
CHECK STATUS: NO
PRINT STATUS: * - All

CITY OF ELKINS
AGENDA ITEM REPORT

Meeting Date:	May 15, 2025
Section:	New business
Category:	Action Item
Agenda Item Name:	2025 City Election: Canvass and Certification Dates
Recommended By:	City Clerk
Summary:	**Canvass Date:** After the June 10 election, council will need to meet as the Board of Canvassers to canvass the election (i.e., verify ballot accounting, consider curing provisional ballots, etc.). Per the West Virginia Secretary of State's elections guide: "The canvass of the election begins on the fifth day, not counting Sunday, following the election. Do not begin the canvass on a Saturday, Sunday or legal holiday, but do count a Saturday or holiday when counting the five days. W. Va. Code § 3-6-9." The fifth day following the upcoming election is Monday, June 16. A quorum of at least six members must be present. Recommendation: 11 a.m. **Certification Date:** Per the West Virginia Secretary of State's elections guide: "When the canvass is completed, the results of the election are declared, and the canvass is recessed for at least 48 hours (excluding any Saturday, Sunday or legal holiday which may fall within that period). After the 48 hours have passed, the board of canvassers convenes to certify the results of the election for any office or issue for which no recount request has been filed. If no office or issue is the subject of a recount request, all results are certified." The 48 hour period expires on June 18, at whatever time of day the Canvass ended. If the above recommended time of 11 a.m. is selected, and assuming the Canvass takes no more than two hours, the Certification could be scheduled for 1 p.m. on June 18. Again, a quorum of at least six members must be present.
Fiscal Impact:	n/a

CITY OF ELKINS
AGENDA ITEM REPORT

Recommendation:	Schedule the Canvass for June 16 at 11 a.m. Schedule the Certification for June 18 at 1 p.m.
Attachments:	None

CITY OF ELKINS
AGENDA ITEM REPORT

Meeting Date:	May 15, 2025
Section:	New business
Category:	Resolution
Agenda Item Name:	Resolution 1835: Lease with RCDA for HR office space
Recommended By:	HR Director
Summary:	This resolution approves a lease with RCDA for HR Department office space at the Wood Technology Center.
Fiscal Impact:	Rent is $400/month.
Recommendation:	Consider for approval.
Attachments:	1. R-1835 - lease with RCDA for HR office space at Wood Tech

IN THE COMMON COUNCIL OF THE CITY OF ELKINS, WV

A RESOLUTION OF COMMON COUNCIL

(#1835)
May 15, 2025

Accepting Conditions of Agreement between Randolph County Development Authority and the City of Elkins, for HR Department Office Space at the West Virginia Wood Technology Center, and Authorizing Execution of Agreement

---

WHEREAS, The City of Elkins, West Virginia ("City") has previously determined to obtain temporary office space for various city employees, while repairs and renovations are under way at City Hall; and,

WHEREAS, the City has previously executed an Agreement with the Randolph County Development Authority (via Resolution 1785 and 1807) for the provision of such office space, at the West Virginia Wood Technology Center; and,

WHEREAS, the City has received an Agreement from the Randolph County Development Authority for additional such office space; and,

WHEREAS, it appears that entering into this Agreement is in the best interests of the citizens of the City of Elkins;

NOW, THEREFORE, BE IT RESOLVED, THAT:

The Elkins Common Council hereby accepts the terms of and authorizes execution of this Agreement with the Randolph County Development Authority by the Mayor on behalf of the City of Elkins, after approval of said Agreement by the City Attorney.

____
Jerry Marco, Mayor

Attest:

____
Sutton R. Stokes, City Clerk

LEASE

THIS LEASE, Made this the ____ day of _____________, 2025, by and between RANDOLPH COUNTY DEVELOPMENT AUTHORITY, a West Virginia statutory corporation, hereinafter "LESSOR", and CITY OF ELKINS, a , hereinafter "TENANT."

1. LEASED PREMISES

A. In consideration of the rents, mutual covenants and agreements hereinafter set forth, Lessor hereby leases to Tenant and Tenant hereby leases from Lessor, for a term and upon the conditions hereinafter provided, office space situated at the West Virginia Wood Technology Center located at 10 11th Street, Elkins, West Virginia 26241, specifically, all that certain space, the total area of which is approximately 532 square feet, known as the former computer lab of the West Virginia Wood Technology Center, and which space is designated as "Suite G."

B. In addition to Suite G, Tenant may use the following common area if available and reserved in advance at no additional cost:
   1. Board Room,
   2. Classrooms A and B,
   3. Kitchen; and
   4. Bathrooms

2. TERM

The term of this Lease shall commence on ______________, 2025 (the "Commencement Date"), and shall be month to month for a period not to exceed twelve (12) months from the commencement date "Expiration Date").

3. RENT

Tenant covenants and agrees to pay to Lessor, at its office at the West Virginia Wood Technology Center, or such other location as may later be specified, throughout the full term of this Lease, monthly rent installments of Four Hundred Dollars ($400.00) each during the term of the lease. Monthly rent payments shall be due on the first day of each month.

A. Rent not paid within ten (10) days of the due date shall be subject to a late charge and service fee of five percent (5%).

B. All payments of rent received shall first be applied to past due rents and then to current rents.

C. No payment by Tenant or receipt and acceptance by Lessor of a lesser amount than the rent hereunder shall be deemed to be other than part payment of the full amount then due and payable, and Lessor may accept such part payment without prejudice to Lessor's right to recover the balance due and payable or to pursue any other remedy provided in this Lease.

4. UTILITIES AND SERVICES

A. Lessor shall be responsible for payment of utilities and services including internet, electric, gas, water, sewage, and fire fees and waste disposal.

B. Lessee shall be responsible for payment of services including telephone.

C. Janitorial services, including dusting, cleaning, garbage removal, and cleaning fixtures of the leased premises shall be the responsibility of the Lessee.

D. Maintenance of the common area of the building, restrooms, parking lot and grounds shall be the sole responsibility of the Lessor.

5. USE OF LEASED PREMISES

A. Tenant covenants to use the Leased Premises only for carrying on the business of the City of Elkins human resources department. All of Tenant's property of any kind which may be in the Leased Premises shall be at the sole risk of Tenant or those claiming through or under Tenant.

B. Tenant shall not commit, or suffer to be committed, any waste on the Leased Premises, nor shall Tenant maintain, commit, or permit the maintenance or commission of any nuisance on the Leased Premises or use the Leased Premises for any unlawful purpose.

C. Tenant shall comply with any and all laws, ordinances, orders and regulations of any governmental authority which are applicable to its use of the Leased Premises.

D. Tenant shall allow Lessor, upon request, to enter premises at any reasonable time to make inspection and at any time to act in emergencies.

E. Tenant's customers may use the common parking area on a non-exclusive basis. Tenant's employees will park in areas designated by the Lessor.

6. ALTERATIONS

Tenant shall not make any alterations, painting, repairs, additions, improvements, or other changes in the Leased Premises or to the building grounds or attach or affix thereto or build thereon, any article without the advance written consent of Lessor in each and every instance. Before any work is performed or any materials are delivered on the Leased Premises or in the buildings and grounds, Tenant shall comply with Lessor's requests for plans, specifications, names of contractors, necessary permits and indemnifications against liens, costs, damages, and expenses or any kind and shall submit to Lessor's supervision of operations during construction.

Upon termination, Tenant shall remove all of its property including any fixtures installed by Tenant during the term of this Lease. Tenant shall repair all damages to the Leased Premises to the condition in which they were prior to the installation of the articles so removed.

7. MAINTENANCE AND REPAIRS

A. Tenant's occupancy of the Leased Premises shall be deemed an acknowledgment by Tenant that the Leased Premises are in good and tenantable condition at the Commencement Date.

B. Lessor agrees, at its expense, to maintain and keep in repair the Leased Premises during the term of this Lease, except for damages caused by Tenant, its agents, employees, visitors, licensees, contractors, or suppliers. There shall be no allowance to Tenant for a diminution of rental value and no liability on the part of the Lessor by reason of inconvenience, annoyance or injury to business arising from the making of any repairs in or to any portion of the Leased Premises or the buildings and grounds appurtenant thereto.

C. Tenant shall take good care of the Leased Premises and the fixtures, appurtenances and equipment therein and, at its sole cost and expense, make such repairs thereto necessitated by the negligence of Tenant, its agents, employees, visitors, licensees, contractors or suppliers, or by the use of the Leased Premises in a manner contrary to the purposes for which same are leased to Tenant, and when needed to preserve them in good order and condition, reasonable wear and tear expected. All damage or injury to the Leased Premises (and to fixtures, appurtenances, and equipment therein) or to the building and grounds caused by Tenant, its agents, employees, visitors, licensees, contractors, or suppliers, moving, installing, or removing furniture, equipment, or other property in, within, or out of, the Leased Premises or building and grounds shall be repaired, restored, or replaced promptly by Tenant at its sole cost and expense, to the reasonable satisfaction of Lessor. All aforesaid repairs, restorations, and replacements shall conform to the standards of the architectural specifications. In the event Tenant shall fail to make such necessary repairs, restorations and replacements, structural, non-structural, or otherwise, any charge or cost so incurred by Lessor shall be paid by Tenant to Lessor as additional rent payable. This provision shall be construed as an additional remedy granted to Lessor and not in limitation of any other rights and remedies which Lessor has or may have in said circumstances.

D. Both Lessor and Tenant agree to promptly address the other party's reasonable maintenance concerns.

8. FIXTURES

All fixtures, including flooring and permanent shelving installed by Tenant during the term of this Lease, whether on permanent foundation or in whatever manner affixed to the Leased Premises, shall be deemed to have attached to the Real Estate and to have become the property of the Lessor. Tenant shall remove any or all of such property if Lessor demands that Tenant effect such removal. In the event that such removal is demanded, Tenant shall repair all damages to the Leased Premises to the condition in which they were prior to the installation of the articles so removed.

9. INSURANCE AND INDEMNIFICATION

A. Tenant agrees to keep and maintain during the entire term of this Lease and any extension or renewal thereof or holding over thereunder:

    (1) Comprehensive liability insurance on the Leased Premises covered hereunder, including parking and other common areas, to protect Tenant and Lessor against liability for personal and bodily injury, death and property damage (including water) with limits not less than Five Hundred Thousand Dollars ($500,000.00) per occurrence.

    (2) Fire liability insurance in the amount of at least Fifty Thousand Dollars ($50,000) to cover replacement value of all of Tenant's property, fixtures and equipment located on the Leased Premises and of at least Fifty Thousand Dollars ($50,000) to cover damage to other property caused by a fire started on Tenant's Leased Premises.

    (3) Lessor shall be named as additional insured under any insurance policy of Tenant for liability arising from Tenant's use of the Leased Premises including the acts of guests, licensees, contractors, subtenants, trespassers, or others acting through or under them, which said policy shall be primary, and shall be provided a Certificate of Insurance evidencing such coverage and shall be notified not less than 10 days in advance of any cancellation of said insurance.

B. Tenant will indemnify Lessor and save Lessor harmless from and against any claims in connection with any accident, injury or damage whatsoever caused to anyone or any property arising directly or indirectly out of Tenant's use of the leased premises including the acts of guests, licensees, contractors, servants, subtenants, trespassers, or others acting through or under them. The liability insurance referred to above shall include insurance of the contractual obligations of the Tenant set forth herein.

C. Lessor will indemnify Tenant and save Tenant harmless from and against any claims in connection with any accident, injury or damage whatsoever caused to anyone or any property arising out of the common areas appurtenant to the Leased Premises and parking areas serving the West Virginia Wood Technology Center.

10. DEFAULT

A. Each of the following events, (hereinafter called “Event of Default”), shall be a default hereunder by Tenant and a breach of this Lease:

1. If the Premises are vacated or abandoned by Tenant without notice.

2. If Tenant shall assign, transfer, encumber, sublet or permit the use of the Leased Premises by others.

3. If Tenant shall be adjudicated as bankrupt whether voluntarily or involuntarily, or make any general assignment for the benefit of any Insolvency, Receivership, or Bankruptcy Acts.

4. If a receiver or trustee shall be appointed for, or to take possession of, all or a substantial part of the property of Tenant or Tenant’s leasehold interest.

5. If there be any attachment, execution, or other judicial seizure of all or a substantial part of the assets of Tenant or Tenant’s leasehold, where such an attachment, execution or seizure is not discharged within thirty (30) days.

6. If Tenant shall be in default of fulfilling any of the other covenants and conditions of this Lease and such default shall continue for thirty (30) days after written notice thereof from Lessor to Tenant.

B. In the event of such Event of Default, Lessor has the right to enter upon the Leased Premises and again have, repossess, and enjoy the same as if this Lease had not been made, and thereupon this Lease shall terminate without prejudice, however, to the right of Lessor to retain from Tenant all rent and other sums unpaid up to the time of such re-entry.

11. SIGNS

A. Tenant is permitted to have a temporary sign placed at the entrance to the building.

B. Other than the foregoing, Tenant shall not erect any sign in, on or about the Leased Premises and/or building and ground without prior written consent of Lessor. When such written consent has been obtained from Lessor, Tenant agrees and covenants that all such signs shall be in accordance with any industrial park covenants published by Lessor, applicable statutes, ordinances, codes, rules and/or regulations of any governmental authority and that Tenant shall maintain such signs and keep the same in a good state of repair. Upon vacating the Leased Premises, Tenant agrees, at its expense, to remove all signs and to repair any and all damages caused by said removal.

12. SURRENDER

A. Tenant covenants and agrees to deliver up and surrender to Lessor possession of the Leased Premises upon expiration of this Lease, including any extension thereof, broom clean and in as good condition as the same shall be at the commencement of the term of this Lease or may have been put during the tenancy, ordinary wear and tear and damage by fire or the elements expected.

B. Lessor shall also have the right at any time during the last three months of any lease term, to enter upon the Leased Premises for the purpose of exhibiting the same to prospective tenants. Any entry upon the premises for the purpose of exhibiting the same shall not interfere with the normal business operations of the Tenant.

13. HOLDING OVER

If Tenant shall not immediately surrender possession of the Leased Premises at the termination of this Lease, Tenant shall become a Tenant from month to month, provided rent shall be paid to and accepted by Lessor, in advance, at twice the rate of basic monthly rent payable hereunder just prior to the termination of this Lease; but unless and until Lessor shall accept such double rent from Tenant, lessor shall continue to be entitled to retake or recover possession of the Leased Premises as here before provided in case of default on the part of Tenant, and Tenant shall be liable to Lessor for any loss or damage it may sustain by reason of Tenant's failure to surrender possession of the Leased Premises immediately upon the expiration of the term of this Lease.

14. ASSIGNMENT AND SUBLEASE

Tenant shall not assign, transfer, mortgage, or encumber this Lease. Tenant may not sublet any portion of the building it chooses without prior approval of the Lessor.

15. RIGHTS AND REMEDIES CUMULATIVE

The rights and remedies provided by this Lease are cumulative and the use of any right or remedy by either party shall not preclude or waive the right of either party to use any or all other remedies. Said rights and remedies are given in addition to any other rights the parties may have by law, statute or ordinance or otherwise.

16. MISCELLANEOUS

A. The term "Tenant" shall include legal representatives, successors and assigns. All covenants herein made biding upon Tenant shall be construed to be equally applicable to and binding upon its agents, employees and others claiming the right to be in the Leased Premises and in said building and grounds through or under Tenant.

B. If more than one individual, firm, or corporation shall join as Tenant, singular context shall be construed to be the joint and several obligations of each party signing this lease as Tenant, and when the parties signing as Tenant are partners, this Lease shall be the obligation of their firm and of the individual members thereof.

C. Feminine or neuter pronouns shall be substituted for those of the masculine form, and the plural shall be substituted for the singular, wherever the context shall require. It is also agreed that no specific words, phrases, or clauses herein used shall be taken or construed to control, limit or cut down the scope or meaning of any general words, phrases or clauses used in connection therewith.

17. NOTICE AND DEMANDS

A. All notices required or permitted hereunder shall be deemed to have been given if mailed in any United States Post Office by certified or registered mail, postage prepaid, addressed to Lessor or Tenant, respectively, as follows:

LESSOR: Randolph County Development Authority
10 11th Street, Suite A
Elkins, West Virginia 26241
c/o Robert L. Morris, Jr., Executive Director

TENANT: City of Elkins
10 11th Street, Suite G
Elkins, WV 26241
c/o Chris Marshall, HR Director

B. Tenant hereby elects domicile at the Leased Premises for the purpose of service of all notices, writs or summons, or other legal documents, or process, in any suit, action, or proceeding which Lessor may undertake under this Lease.

18. QUIET ENJOYMENT

Tenant covenants and agrees with Tenant that upon Tenant paying the rent and observing and performing all the terms, covenants and conditions, on Tenant's part to be observed and performed, Tenant may peaceably and quietly enjoy the Leased Premises hereby demised, subject, nevertheless, to the terms and conditions of this Lease.

19. PROVISIONS BINDING

Except as herein otherwise provided, the terms and provisions hereof shall be binding upon and shall inure to the benefit of the heirs, executors, administrators, and successors, respectively, of Lessor and Tenant.

20. CAPTIONS OF ARTICLES

The captions of the articles throughout this Lease are for convenience and reference only, and the words contained therein shall be in no way held to explain, modify, amplify, or aid in the interpretation, construction, or meaning of the provisions of this instrument.

21. GOVERNING LAW

This Lease shall be construed and governed by the laws of the State of West Virginia. Should any provision of the Lease and/or its conditions be illegal or not enforceable under the laws of said State, it or they shall be considered severable, and the Lease and its conditions shall remain in force and be binding upon the Parties as though the said provisions had never been included.

22. ENTIRE AGREEMENT

This writing contains the entire agreement between the parties hereto and no agent, representative, or officer of Lessor hereto has the authority to make or has made any statement, agreement, or representation, either oral or written, in connection therewith, modifying, adding or changing the terms and conditions herein set forth. No dealings between the parties or customs shall be permitted to constitute additions or to modify the terms hereof. No modifications of this Lease shall be binding unless such modifications shall be in writing and signed by the parties hereto.

IN WITNESS HEREOF, and intending to be legally bound hereby, the parties have set their hands and seals to this Lease this _____ day of _______________________, 2025.

LESSOR:

RANDOLPH COUNTY DEVELOPMENT AUTHORITY

___________________________ Witness

By: ____________________________
Mark Haddix
Its: President

TENANT:

City of Elkins

___________________________ Witness

By: ____________________________

Its: ___________________________

CITY OF ELKINS
AGENDA ITEM REPORT

Meeting Date:	May 15, 2025
Section:	New business
Category:	Action Item
Agenda Item Name:	Resolution 1836: FY 2025 General Fund Budget Revision SAO 2025-001-03
Recommended By:	City Treasurer
Summary:	Transfers funds between departments as shown in the attached memo.
Fiscal Impact:	See memo.
Recommendation:	Consider for approval on roll-call vote.
Attachments:	1. R-1836 - FY 2025 SAO budget revision 2025-001-03

<u>IN THE COMMON COUNCIL OF THE CITY OF ELKINS, WV</u>
<u>A RESOLUTION OF COMMON COUNCIL</u>

(#1836)
May 15, 2025

Resolution to Approve Budget Revision for Fiscal Year 2025

At a regular session of the Elkins Common Council, held this date, the following order was made and entered:

SUBJECT: The revision of the Levy Estimate (Budget) of the City of Elkins. The following resolution was offered:

RESOLVED: That subject to approval of the State Auditor as ex officio chief inspector of public offices the Elkins Common Council does hereby direct the budget be revised <u>PRIOR TO THE EXPENDITURE OR OBLIGATION OF FUNDS FOR WHICH NO APPROPRIATION OR INSUFFICIENT APPROPRIATION CURRENTLY EXISTS</u>, as shown on Budget Revision SAO-2025-001-03, a copy of which is entered as part of this record.

The adoption of the foregoing resolution having been moved by _______________, the vote thereon was as follows:

N. Bross-Fregonara		C. Kerns		L. Severino	
A. Carroll		C. Lowther		C. Thompson	
R. Chenoweth		D. Parker		Mayor J. Marco (in case of tie)	
M. Hinchman		E. Plishka			

WHEREUPON: The Mayor declared said resolution duly adopted, and it is therefore ADJUDGED and ORDERED that said resolution be, and the same is, hereby adopted as so stated above, and the City Clerk is authorized to fix his signature on the attached "Request for Revision to Approved Budget" to be sent to the State Auditor for approval.

____
Jerry Marco, Mayor

Attest:

____
Sutton R. Stokes, City Clerk

City of Elkins

Ph. 304-636-1414 Ext. 1317 Fax: 304-635-7135

401 Davis Avenue, Elkins, WV 26241

City Treasurer – Tracy R. Judy

RE: State Budget Revision #3 Details

Revenues: Increase account 305 (B&O Tax) by $327,631
Increase account 308 (Hotel Tax) by $47,000
Increase account 314 (Sales Tax) by $160,700
Increase account 321 (Parking Violation) by $3,000
Increase account 366 (State Grants) by $19,274 DOF Grant
Increase account 368 (Contribution from Other Entities) $15,000
Increase account 381 (Reimbursements) $18,844
Increase account 386 (Insurance Claims) $199,500

Expenditures:
Account 409-Mayor's Office, increase by $5,000 for travel.
Account 413-Treasurer, increase $70,000 for wages, FICA, health insurance, retirement.
Account 415-City Clerk, decrease $5,000 and transferring to mayor.
Account 417-City Attorney, increase $12,000
Account 424-Cont to Comm/Auth, increase $2,500 Highlands Trail Foundation.
Account 428-Acquistion of Property, Four Seasons purchase.
Account 438-Elections, increase $5,000 for supplies & materials.
Account 440-City Hall, increase by $351,449 for professional & contracted services, supplies & materials.
Account 700-Police, increase by $150,000 for retirement, overtime, maint.autos,capital outlay equipment.
Account 751-Street Lights, increase $20,000 electric.
Account 901-Vistor's Bureau, increase $30,000 from hotel tax.
Account 910-Civic Center(PGCC), increase $15,000 for contracted services.

LGSD BR (Ver. 2020)

Ora Ash, Deputy State Auditor
West Virginia State Auditor's Office
200 West Main Street
Clarksburg, WV 26301
Phone: 627-2415 ext. 5114
Fax: 304-340-5090
Email: lgs@wvsao.gov

REQUEST FOR REVISION TO APPROVED BUDGET

Subject to approval of the state auditor, the governing body requests that the budget be revised prior to the expenditure or obligation of funds for which no appropriation or insufficient appropriation currently exists. (§ 11-8-26a)

CONTROL NUMBER
Fiscal Year Ending: 2025
Fund: 1
Revision Number: 3
Pages: 1 of 1

City of Elkins
GOVERNMENT ENTITY

401 Davis Ave.
STREET OR PO BOX

Elkins — CITY
26241 — ZIP CODE

Municipality
Government Type

Person To Contact Regarding Request:
Name: **Tracy Judy**
Phone: **304-636-1414, ext 1317**
Fax: **304-635-7135**
Email: tjudy@cityofelkinswv.com

REVENUES: (net each acct.)

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	PREVIOUSLY APPROVED AMOUNT	(INCREASE)	(DECREASE)	REVISED AMOUNT
305	Business and Occupation Tax	1,604,000	327,631		1,931,631
308	Hotel Occupancy Tax	200,200	47,000		247,200
314	Sale Tax	1,400,000	160,700		1,560,700
321	Parking Violation	4,000	3,000		7,000
366	State Government Grants		19,274		19,274
368	Contributions/Transfer from Other Entities		15,000		15,000
NET INCREASE/(DECREASE) Revenues (ALL PAGES)			790,949		

Explanation for Account # 378, Municipal Specific:
Explanation for Account # 369, Contributions from Other Funds:

EXPENDITURES: (net each account category) (WV CODE 7-1-9)

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	PREVIOUSLY APPROVED AMOUNT	(INCREASE)	(DECREASE)	REVISED AMOUNT
409	Mayor's Office	35,730	5,000		40,730
413	Treasurer's Office	334,700	70,000		404,700
415	City Clerk	239,429		5,000	234,429
417	City Attorney	80,000	12,000		92,000
424	Contributions to Comms/Authorities	63,888	2,500		66,388
428	Acquisition of Property		135,000		135,000
438	Elections	14,600	5,000		19,600
440	City Hall	957,920	351,449		1,309,369
700	Police Department	2,558,687	150,000		2,708,687
751	Street Lights	108,000	20,000		128,000
NET INCREASE/(DECREASE) Expenditures			790,949		

APPROVED BY THE STATE AUDITOR

BY:
Deputy State Auditor, Local Government Services Division Date

AUTHORIZED SIGNATURE OF ENTITY

APPROVAL DATE

REVENUES (CONT)

City of Elkins

LGSD: BR City of Elkins

CONTROL NUMBER: 2025 | 1 | 3

FY | FUND | REV #

BUDGET REVISION REQUEST-SUPPLEMENT

ACCOUNT NUMBER	ACCOUNT CATEGORY	PREVIOUSLY APPROVED AMOUNT	INCREASE	DECREASE	REVISED AMOUNT
381	Reimbursements	14,581	18,844		33,425
386	Insurance Claims	10,255	199,500		209,755
	#N/A				
	#N/A				
	#N/A				
	#N/A				
	#N/A				
	#N/A				
	#N/A				
	#N/A				
	#N/A				
	#N/A				
	#N/A				
	#N/A				
	#N/A				
	#N/A				
	#N/A				
	#N/A				
	#N/A				
	#N/A				
	#N/A				
	#N/A				
				NET INCREASE/(DECREASE) Revenues (THIS PAGE)	218,344

Explanation for Account # 378, Municipal Specific:

Explanation for Account #369, Contributions from Other Funds:

EXPENDITURES (CONT'D) City of Elkins

LGSD: BR City of Elkins CONTROL NUMBER: 2025 1 3

FY FUND REV#

BUDGET REVISION REQUEST-SUPPLEMENT

ACCOUNT NUMBER	ACCOUNT CATEGORY	PREVIOUSLY APPROVED AMOUNT	INCREASE	DECREASE	REVISED AMOUNT
901	Visitors Bureau	102,047	30,000		132,047
910	Civic Center - Municipal Auditorium	125,650	15,000		140,650
	#N/A				
	#N/A				
	#N/A				
	#N/A				
	#N/A				
	#N/A				
	#N/A				
	#N/A				
	#N/A				
	#N/A				
	#N/A				
	#N/A				
	#N/A				
	#N/A				
	#N/A				
	#N/A				

NET INCREASE/(DECREASE) Expenditures (this page) 45,000

CITY OF ELKINS
AGENDA ITEM REPORT

Meeting Date:	May 15, 2025
Section:	New business
Category:	Resolution
Agenda Item Name:	Resolution 1837: FY 2025 General Fund Budget Revisions 17-29
Recommended By:	City Treasurer
Summary:	Transfers funds within departments as shown in the attached.
Fiscal Impact:	See attached.
Recommendation:	Consider for approval
Attachments:	1. R-1837 - FY 2025 budget revisions 17-29

IN THE COMMON COUNCIL OF THE CITY OF ELKINS, WV

A RESOLUTION OF COMMON COUNCIL

(#1837)
May 15, 2025

Resolution to Approve FY 2025 General Fund Budget Revisions #17-29

WHEREAS, the City of Elkins has previously prepared and submitted its Budget for the Fiscal Year 2025; and,

WHEREAS, it has become necessary to make a revision to said Budget; and,

WHEREAS, FY 2025 General Fund Budget Revisions #17-29 (as attached) transfer funds as shown;

NOW, THEREFORE, BE IT RESOLVED, THAT:

The Common Council of the City of Elkins hereby approves FY 2025 General Fund Budget Revisions #17-29.

____
Jerry Marco, Mayor

Attest:

____
Sutton R. Stokes, City Clerk

General Fund Budget Revision

Revision Number 17

Revenues

Fund	Department	Transfer From/Description	Amount	Department	Transfer To/Description	Amount
001	000-Revenues			000-Revenues		
TOTAL			$0.00			$0.00

Expenses

Fund	Department	Transfer From/Description	Amount	Department	Transfer To/Description	Amount
001	415-City Clerk	103-0000 Salary & Wages	$6,700.00	415-City Clerk	211-0000 Telephone	$1,000.00
					214-0000 Travel	$500.00
					220-0000 Advertising	$700.00
					222-0000 Dues & Subscriptions	$2,000.00
					341-0000 Supplies & Materials	$2,500.00
TOTAL			$6,700.00			$6,700.00

General Fund Budget Revision

Revision Number 18

Revenues

Fund	Department	Transfer From/Description	Amount	Department	Transfer To/Description	Amount
001	000-Revenues			000-Revenues		
TOTAL			$0.00			$0.00

Expenses

Fund	Department	Transfer From/Description	Amount	Department	Transfer To/Description	Amount
001	410-Council	103-0000 Salary & Wages	$3,600.00	410-Council	105-0000 Group Insurance	$3,261.00
		104-0000 FICA Expense	$275.00		341-0000 Supplies & Materials	$614.00
		214-0000 Travel	$580.00		222-0000 Dues & Subscriptions	$765.00
		221-0000 Training & Education	$185.00			
TOTAL			$4,640.00			$4,640.00

General Fund Budget Revision

Revision Number 19

Revenues

Fund	Department	Transfer From/Description	Amount	Department	Transfer To/Description	Amount
001	000-Revenues			000-Revenues		
TOTAL			$0.00			$0.00

Expenses

Fund	Department	Transfer From/Description	Amount	Department	Transfer To/Description	Amount
001	409-Mayor	220-0000 Advertising	$300.00	409-Mayor	214-0000 Travel	$1,300.00
		221-0000 Training & Education	$1,000.00			
TOTAL			$1,300.00			$1,300.00

General Fund Budget Revision

Revision Number 20

Revenues

Fund	Department	Transfer From/Description	Amount	Department	Transfer To/Description	Amount
001	000-Revenues			000-Revenues		
TOTAL			$0.00			$0.00

Expenses

Fund	Department	Transfer From/Description	Amount	Department	Transfer To/Description	Amount
001	413-Treasurer	216-0000 Maint of Equipment	$500.00	413-Treasurer	103-0000 Salary & Wages	$7,500.00
		221-0000 Training & Education	$2,300.00		222-0000 Dues & Subscriptions	$1,000.00
		229-0000 Court Costs & Damages	$200.00		240-0000 Refunds & Reimbursements	$500.00
		230-0000 Contracted Services	$6,000.00			
TOTAL			$9,000.00			$9,000.00

Tracy Hardy

General Fund Budget Revision

Revision Number 21

Revenues

Fund	Department	Transfer From/Description	Amount	Department	Transfer To/Description	Amount
001	000-Revenues			000-Revenues		
TOTAL			$0.00			$0.00

Expenses

Fund	Department	Transfer From/Description	Amount	Department	Transfer To/Description	Amount
001	566-Public Works	108-0000 Overtime	$1,700.00	566-Public Works	104-0000 FICA Expense	$2,000.00
		353-0000 Computer Software	$2,000.00		106-0000 Retirement	$1,700.00
TOTAL			$3,700.00			$3,700.00

-ml lf

General Fund Budget Revision

Revision Number 22

Revenues

Fund	Department	Transfer From/Description	Amount	Department	Transfer To/Description	Amount
001	000-Revenues			000-Revenues		
TOTAL			$0.00			$0.00

Expenses

Fund	Department	Transfer From/Description	Amount	Department	Transfer To/Description	Amount
001	955-Human Resources	103-0000 Salary & Wages	$2,500.00	955-Human Resources	108-0000 Overtime	$500.00
					222-0000 Dues & Subscriptions	$2,000.00
TOTAL			$2,500.00			$2,500.00

CM Charshanda Marshall

General Fund Budget Revision

Revision Number 23

Revenues

Fund	Department	Transfer From/Description	Amount	Department	Transfer To/Description	Amount
001	000-Revenues			000-Revenues		
TOTAL			$0.00			$0.00

Expenses

Fund	Department	Transfer From/Description	Amount	Department	Transfer To/Description	Amount
001	416-Municipal Judge	103-0000 Salary & Wages	$2,700.00	416-Municipal Judge	353-0000 Computer Software	$2,700.00
TOTAL			$2,700.00			$2,700.00

General Fund Budget Revision

Revision Number 24

ZcB

Revenues

Fund	Department	Transfer From/Description	Amount	Department	Transfer To/Description	Amount
001	000-Revenues			000-Revenues		
TOTAL			$0.00			$0.00

Expenses

Fund	Department	Transfer From/Description	Amount	Department	Transfer To/Description	Amount
001	704-Police Admin	103-0000 Salary & Wages	$3,400.00	704-Police Admin	104-0000 FICA Expense	$1,400.00
					108-0000 Overtime	$2,000.00
TOTAL			$3,400.00			$3,400.00

General Fund Budget Revision

Revision Number | **25**

Z C R

Revenues

Fund	Department	Transfer From/Description	Amount	Department	Transfer To/Description	Amount
001	000-Revenues			000-Revenues		
TOTAL			$0.00			$0.00

Expenses

Fund	Department	Transfer From/Description	Amount	Department	Transfer To/Description	Amount
001	700-Police	103-0000 Salary & Wages	$15,000.00	700-Police	106-0000 Retirement	$15,000.00
		105-0000 Group Insurance	$25,000.00		211-0000 Telephone	$6,000.00
		341-0001 Tactical Supplies & Materials	$10,000.00		214-0000 Travel	$200.00
					217-0000 Maint of Autos & Trucks	$7,800.00
					227-0000 K-9	$5,000.00
					230-0000 Contracted Services	$16,000.00
TOTAL			$50,000.00			$50,000.00

General Fund Budget Revision

Revision Number 26

Revenues

Fund	Department	Transfer From/Description	Amount	Department	Transfer To/Description	Amount
001	000-Revenues			000-Revenues		
TOTAL			$0.00			$0.00

Expenses

Fund	Department	Transfer From/Description	Amount	Department	Transfer To/Description	Amount
001	433-Custodial	103-0000 Salary & Wages	$1,405.00	433-Custodial	104-0000 FICA Expense	$900.00
		230-0000 Contracted Services	$4,000.00		105-0000 Group Insurance	$3,200.00
					106-0000 Retirement	$600.00
					108-0000 Overtime	$200.00
					211-0000 Telephone	$105.00
					222-0000 Dues & Subscriptions	$100.00
					343-0000 Automobile Supplies	$300.00
TOTAL			$5,405.00			$5,405.00

General Fund Budget Revision

Revision Number 27

Revenues

Fund	Department	Transfer From/Description	Amount	Department	Transfer To/Description	Amount
001	000-Revenues			000-Revenues		
TOTAL			$0.00			$0.00

Expenses

Fund	Department	Transfer From/Description	Amount	Department	Transfer To/Description	Amount
001	754-Central Garage	459-0000 Capital Outlay Equipment	$9,000.00	754-Central Garage	108-0000 Overtime	$2,000.00
					211-0000 Telephone	$2,500.00
					230-0000 Contracted Services	$500.00
					341-0000 Supplies & Materials	$4,000.00
TOTAL			$9,000.00			$9,000.00

General Fund Budget Revision

Revision Number 28

Revenues

Fund	Department	Transfer From/Description	Amount	Department	Transfer To/Description	Amount
001	000-Revenues			000-Revenues		
TOTAL			$0.00			$0.00

Expenses

Fund	Department	Transfer From/Description	Amount	Department	Transfer To/Description	Amount
001	750-Streets	230-0000 Contracted Services	$5,300.00	750-Streets	105-0000 Group Insurance	$3,300.00
					216-0000 Maint of Equipment	$2,000.00
TOTAL			$5,300.00			$5,300.00

General Fund Budget Revision

Revision Number 29

Revenues

Fund	Department	Transfer From/Description	Amount	Department	Transfer To/Description	Amount
001	000-Revenues			000-Revenues		
TOTAL			$0.00			$0.00

Expenses

Fund	Department	Transfer From/Description	Amount	Department	Transfer To/Description	Amount
001	440-City Hall	459-0000 Capital Outlay Equipment	$47,100.00	440-City Hall	211-0000 Telephone	$800.00
					213-0000 Utilities	$12,000.00
					223-0000 Professional Services	$25,000.00
					226-0000 G/L Insurance & Bonds	$300.00
					341-0000 Supplies & Materials	$9,000.00
TOTAL			$47,100.00			$47,100.00

Tracy Hardy

CITY OF ELKINS
AGENDA ITEM REPORT

Meeting Date:	May 15, 2025
Section:	New business
Category:	Resolution
Agenda Item Name:	Resolution 1838: Construction loan for City Hall project from Mountain Valley Bank
Recommended By:	City Treasurer
Summary:	Mountain Valley Bank has offered a construction line of credit in the amount of $4,108,000. The line of credit has an approved interest rate of 5% with interest-only payments due monthly and takeout required upon completion of construction. (Permanent financing will be sought through Fahe and presented separately.)
Fiscal Impact:	As above
Recommendation:	Consider for approval
Attachments:	1. R-1838 - approving construction loan from Mountain Valley Bank

IN THE COMMON COUNCIL OF THE CITY OF ELKINS, WV

A RESOLUTION OF COMMON COUNCIL

(#1838)
May 15, 2025

Authorizing The City Treasurer To Obtain A Temporary Construction Loan From Mountain Valley Bank For The City Hall Renovation Project

---

WHEREAS, the City of Elkins ("City") is undertaking a renovation of City Hall to improve functionality, safety, and accessibility; and

WHEREAS, it is necessary for the City to secure interim financing in the form of a temporary construction loan to cover ongoing construction costs until permanent financing or reimbursement funding is received; and

WHEREAS, Mountain Valley Bank has offered to provide such a temporary construction loan to the City under the terms described in a written communication, which shall be attached to and made a part of the official record of this resolution;

NOW, THEREFORE, BE IT RESOLVED:

1. That the City Treasurer is hereby authorized and directed to obtain a temporary construction loan from Mountain Valley Bank for the purpose of funding construction costs related to the City Hall Renovation Project under the terms outlined in the attached email;
2. That the City Treasurer is further authorized to execute any and all documents necessary to complete the loan transaction in accordance with the terms described;
3. That all prior acts taken in furtherance of obtaining said loan are hereby ratified and confirmed.

____
Jerry A. Marco, Mayor

Attest:

____
Sutton R. Stokes, City Clerk

From:	Tracy Judy
To:	Sutton Stokes
Subject:	FW: Elkins City Hall Construction Loan
Date:	Tuesday, May 13, 2025 1:47:08 PM

Sutton,

Please add the email below to the packet.
Thanks!
Tracy

From: Douglas K. Weese <dweese@mountainvalleybank.com>
Sent: Tuesday, May 13, 2025 1:45 PM
To: Tracy Judy <tjudy@cityofelkinswv.com>
Cc: Douglas K. Weese <dweese@mountainvalleybank.com>; Becky Mcclung <bmcclung@mountainvalleybank.com>
Subject: Elkins City Hall Construction Loan

Good afternoon, Tracy,
As we discussed briefly by phone, I am very pleased to let you know that, this morning, our Board of Directors approved the City's request for a construction line of credit in the amount of $4,108,000. The line of credit has an approved interest rate of 5% with interest only payments due monthly. The line of credit will require an "as-if completed" appraisal on city hall and a final take-out commitment from Fahe.

Mountain Valley Bank is very pleased to have this opportunity to serve the City of Elkins on this most important project for our city and the entire community. Should you have any additional questions or if we can be of further service, please don't hesitate to let me know.

Thank you,

Doug

Douglas K. Weese
President and CEO
NMLS #2412703

Mountain Valley Bank, N.A.

Mountain Valley Bank, N.A.
317 Davis Avenue

CITY OF ELKINS
AGENDA ITEM REPORT

Meeting Date:	May 15, 2025
Section:	New business
Category:	Resolution
Agenda Item Name:	Resolution 1839: Accepting the terms of and authorizing execution of a contract with NeoGov for a Human Resources Information System (HRIS) platform
Recommended By:	HR Director, City Treasurer
Summary:	Authorizes contracting with NeoGov for an HRIS (Human Resources Information System) platform, with cost to be divided between funds based on employee headcount as an indirect cost. See attached documents for more information.
Fiscal Impact:	$246,811.50 three-year cost across all funds. $96,896 three-year cost for the General Fund.
Recommendation:	Consider for approval
Attachments:	1. R-1839 - authorizing contract with NeoGov 2. HRIS Justification & Risk Assessment Proposal 2025_05_12 3. Memo-HRIS Justification Proposal-2025_05_15 4. HRIS Indirect Costs - Council Memo 5-13-25 5. 2025_05_12_ Elkins, City of (WV) - 3 year Bundle Contract

<u>IN THE COMMON COUNCIL OF THE CITY OF ELKINS, WV</u>

<u>A RESOLUTION OF COMMON COUNCIL</u>

(#1839)
May 15, 2025

Authorizing Conditions of Contract between NeoGov and the City of Elkins, and Authorizing Execution of Contract

---

WHEREAS, the City of Elkins, West Virginia ("City") has, upon the recommendation of the HR Director and City Treasurer, determined to enter into an agreement for the purposes of implementing a Human Resources Information System (HRIS) platform for the use and benefit of all city departments and funds; and,

WHEREAS, the City has received a proposed Contract with NeoGov for the provision of such service; and,

WHEREAS, it appears that contracting for these goods and services is in the best interests of the citizens of the City of Elkins;

NOW, THEREFORE, BE IT RESOLVED, THAT:

The Elkins Common Council hereby accepts the terms of and authorizes execution of this Agreement with NeoGov by the HR Director on behalf of the City of Elkins.

____
Jerry A. Marco, Mayor

Attest:

____
Sutton R. Stokes, City Clerk

Memo

To: City of Elkins Council

From: Chris Marshall, HR Director

Date: May 15, 2025

RE: HRIS Implementation Proposal Overview

Purpose

To present a proposal for implementing a Human Resources Information System (HRIS) to modernize the City's HR operations, enhance compliance, and improve employee services.

Background

The City's HR Department currently manages employee data, benefits, and compliance through manual processes and disparate systems. This approach leads to inefficiencies, increased risk of errors, and challenges in maintaining compliance with labor regulations.

Proposal Summary

The recommended solution is NEOGOV HRIS, a platform designed specifically for public sector agencies. Key features include:

- Integrated HR Functions: Combines core HR, payroll, benefits, and time & attendance into a single system, reducing manual data entry and errors.
- Employee Self-Service: Empowers employees to access and update their information, request time off, and view pay stubs, enhancing transparency and satisfaction.
- Compliance Management: Automates tracking of certifications, training, and policy acknowledgments, aiding in meeting regulatory requirements.
- Data Consolidation: Centralizes employee information, facilitating accurate reporting and informed decision-making.

Financial Overview

- Total 3-Year Investment: $246,811.50
- Year 1 Cost: $72,800.50 (includes implementation and subscription)
- Year 2 Cost: $ 75, 248.00 (Annual Subscription)
- Year 3 Cost: $98, 763.00 (Annual Subscription)
- Projected Annual Savings: $105,000–$116,000
- Return on Investment: Expected within 12–18 months

Benefits to the City

Implementing a modern HRIS will bring widespread benefits to the City of Elkins across compliance, operations, workforce management, and employee engagement:

- **Operational Efficiency:** Automates routine HR functions such as onboarding, timekeeping, evaluations, and benefit elections reducing errors, delays, and the administrative burden on HR and departmental supervisors.
- **Risk Reduction & Legal Protection:** Helps the City remain compliant with FLSA, FMLA, ACA, EEO, and HIPAA regulations by ensuring accurate, real-time data tracking, secure documentation, and audit-ready reporting.
- **Financial Stewardship:** Enables the City to avoid unnecessary spending on legal claims, redundant manual tasks, and inefficiencies. With projected savings of over $100,000 annually, the system pays for itself within 12–18 months.
- **Employee Empowerment & Transparency:** Provides self-service tools so employees can access pay stubs, update benefits, request time off, and view policies 24/7 improving trust and reducing the need for HR intervention on routine tasks.
- **Improved Recruitment and Retention:** Positions the City to better compete for qualified talent by offering a more modern, applicant-friendly system and supporting structured performance feedback and development tools.
- **Workforce Planning & Data-Driven Leadership:** Centralized analytics and dashboards allow department heads and leadership to better track trends in turnover, attendance, and engagement supporting more informed budgeting and staffing decisions.
- **Supports Departmental Coordination:** Streamlined communication between HR, Treasury, IT, and department managers ensures timely onboarding, equipment setup, payroll alignment, and policy distribution across the organization.
- **Future-Proofing HR Infrastructure:** Prepares the City to meet evolving workforce and regulatory demands by investing in scalable, secure technology that can adapt as needs grow.

Recommendation

Approval is sought to proceed with the implementation of NEOGOV HRIS within the next 12 months. This investment aligns with the City's goals of enhancing operational efficiency, ensuring compliance, and improving employee services.

This foundational investment ensures Elkins continues to meet the needs of its workforce with integrity, efficiency, and foresight.

City of Elkins
Ph. 304-636-1414 Ext. 1317 Fax: 304-635-7135
401 Davis Avenue, Elkins, WV 26241
City Treasurer – Tracy R. Judy

RE: HRIS Platform Cost Breakdown

The cost for the HRIS Platform is calculated by the number of employees in each fund and listed under contracted services as follows:

			# of Employees
Year 1:	General Fund	$28,581.18	53
	Fire Fund	$13,481.50	25
	Parks Fund	$ 5,392.60	10
	Sanitation Fund	$ 5,931.86	11
	Sewer Fund	$ 8,088.90	15
	Water Fund	$11,324.46	21
		$72,800.50	**135**
Year2 :	General Fund	$29,542.02	53
	Fire Fund	$13,934.75	25
	Parks Fund	$ 5,573.90	10
	Sanitation Fund	$ 6,131.29	11
	Sewer Fund	$ 8,360.85	15
	Water Fund	$11,705.19	21
		$75,248.00	**135**
Year 3:	General Fund	$38,773.44	53
	Fire Fund	$18,289.50	25
	Parks Fund	$ 7,315.80	10
	Sanitation Fund	$ 8,047.38	11
	Sewer Fund	$10,973.70	15
	Water Fund	$15,363.18	21
		$98,763.00	**135**

Amounts are subject to change due to the number of employees per fund. The total number of employees for FY2026 is 135.

CITY OF ELKINS
AGENDA ITEM REPORT

Meeting Date:	May 15, 2025
Section:	New business
Category:	Resolution
Agenda Item Name:	Resolution 1840: Accepting the terms of and authorizing execution of a contract with USDA APHIS for pigeon control
Recommended By:	Municipal Properties Committee, Operations Manager
Summary:	Annual contract with USDA for pigeon control
Fiscal Impact:	Not to exceed $2,699
Recommendation:	Consider for approval
Attachments:	1. R-1840 - USDA APHIS contract for pigeons

<u>IN THE COMMON COUNCIL OF THE CITY OF ELKINS, WV</u>

<u>A RESOLUTION OF COMMON COUNCIL</u>

(#1840)
May 15, 2025

Accepting Conditions of Agreement between United States Department of Agriculture (USDA) Animal Plant Health Inspection Service (APHIS) Wildlife Services (WS) and the City of Elkins, and Authorizing Execution of Agreement

---

WHEREAS, The City of Elkins, West Virginia ("City") has previously entered into an annual agreement with the USDA APHIS WS to obtain services for feral pigeon management; and,

WHEREAS, The City has determined to continue these services from the same vendor; and,

WHEREAS, the City has received a proposed Agreement with USDA APHIS WS (copy attached) for the provision of such services; and,

WHEREAS, it appears that contracting for these goods and services is in the best interests of the citizens of the City of Elkins; ***now, therefore, be it***

RESOLVED, that the Elkins Common Council accepts the terms of and authorizes execution of this Agreement with USDA APHIS WS by the Mayor on behalf of the City of Elkins.

____
Jerry A. Marco, Mayor

Attest:

____
Sutton R. Stokes, City Clerk

WS Agreement Number: 25 7254 9049-RA
WBS: AP.RA.RX54.72.0070
[optional] Cooperator PO: __________________

COOPERATIVE SERVICE AGREEMENT
between
CITY OF ELKINS (Cooperator)
and
UNITED STATES DEPARTMENT OF AGRICULTURE
ANIMAL AND PLANT HEALTH INSPECTION SERVICE (APHIS)
WILDLIFE SERVICES (WS)

ARTICLE 1

The purpose of this agreement is to cooperate in a wildlife damage management project as described in the attached Work Plan.

ARTICLE 2

APHIS-WS has statutory authority under the Acts of March 2, 1931, 46 Stat. 1468-69, 7 U.S.C. §§ 8351-8352, as amended, and December 22, 1987, Public Law No. 100-202, § 101(k), 101 Stat. 1329-331, 7 U.S.C. § 8353. , to cooperate with States, local jurisdictions, individuals, public and private agencies, organizations, and institutions while conducting a program of wildlife services involving mammal and bird species that are reservoirs for zoonotic diseases, or animal species that are injurious and/or a nuisance to, among other things, agriculture, horticulture, forestry, animal husbandry, wildlife, and human health and safety.

ARTICLE 3

APHIS-WS and the Cooperator agree:

1. The Cooperator will provide payment upon receipt of quarterly bill to "USDA, APHIS". The combined total for this agreement is not to exceed **$2,699.**
2. The performance of wildlife damage management actions by APHIS-WS under this agreement is contingent upon a determination by APHIS-WS that such actions are in compliance with the National Environmental Policy Act, Endangered Species Act, and any other applicable federal statutes. APHIS-WS will not make a final decision to conduct requested wildlife damage management actions until it has made the determination of such compliance.
3. Nothing in this agreement shall prevent APHIS-WS from entering into separate agreements with any other organization or individual for the purpose of providing wildlife damage management services exclusive of those provided for under this agreement.
4. The Cooperator certifies that APHIS-WS has advised the Cooperator there may be private sector service providers available to provide wildlife damage management services that the Cooperator is seeking from APHIS-WS.
5. The cooperating parties agree to coordinate with each other before responding to media requests on work associated with this project.

ARTICLE 4

This agreement is contingent upon the passage by Congress of an appropriation from which expenditures may be legally met and shall not obligate APHIS-WS upon failure of Congress to so appropriate. This agreement also may be reduced or terminated if Congress only provides APHIS-WS funds for a finite period under a Continuing Resolution.

ARTICLE 5

Pursuant to Section 22, Title 41, United States Code, no member of or delegate to Congress shall be admitted to any share or part of this agreement or to any benefit to arise there from.

ARTICLE 6

APHIS-WS assumes no liability for any actions or activities conducted under this agreement except to the extent that recourse or remedies are provided by Congress under the Federal Tort Claims Act (28 USC 1346(b), 2401(b), 2671-2680).
This agreement is not a procurement contract (31 U.S.C. 6303), nor is it considered a grant (31 U.S.C. 6304). In this agreement, APHIS-WS provides goods or services on a cost recovery basis to nonfederal recipients, in accordance with all applicable laws, regulations and policies.

This agreement shall become effective July 01, 2025 and shall continue until June 30, 2026. This agreement may be amended or terminated at any time by mutual agreement of the parties in writing. Further, in the event the Cooperator does not, for any reason, provide necessary funds, APHIS-WS is relieved of the obligation to provide services under this agreement.

As required by Debt Collection Improvement Act of 1996:
Cooperator's Tax ID No.: 55-6000170
APHIS-WS's Tax ID: 41-0696271

City of Elkins
Jerry Marco, Mayor
401 Davis Avenue
Elkins, WV. 26241
(304) 636-1414

USDA-APHIS-Wildlife Services
Tom S. Elliott, Acting State Director
730 Yokum Street
Elkins, WV 26241
(304) 636-1785

Cooperator's Signature Date

APHIS-WS State Director's Signature Date

WS Agreement Number: 25 7254 9049-RA
WBS: AP.RA.RX54.72.0070
[optional] Cooperator PO: _________________

WORK PLAN

Wildlife Species: Feral pigeons

Description of Damage: Human health and safety, property damage due to feral pigeon droppings.

Location: Elkins, Randolph County, West Virginia

Services Provided: WS will provide a feral pigeon damage management program to minimize the damage to property and reduce the risk to human health and safety created by pigeons. WS will use decoy traps and the restricted use avicide, DRC-1339 Concentrate to minimize the pigeon population. WS will recover all carcasses following an application of DRC-1339 prior to sunrise the following morning. Traps will be monitored regularly to ensure humane treatment of all captive pigeons. All recovered carcasses will be removed from the site and disposed of via deep burial. The above WS activities will be fully coordinated and approved by the West Virginia Division of Natural Resources prior to any operational activities.

WS Agreement Number: 25 7254 9049-RA
WBS: AP.RA.RX54.72.0070
[optional] Cooperator PO: ________________

FINANCIAL PLAN

Cost Element	Full Cost
Personnel Compensation	$ 1,871
Vehicles	$ 131
Supplies and Equipment	$ 121
Subtotal (Direct Charges)	$ 2,123
Pooled Job Costs	$ 2234
Indirect Costs	$ 343
Agreement Total	$ 2,699
The distribution of the budget from this Financial Plan may vary as necessary to accomplish the purpose of this agreement, but may not exceed: **$2,699**	

Financial Point of Contact/Billing Address:

Melody Himes, Operations Assistant

City of Elkins
401 Davis Avenue
Elkins, WV 26505

mhimes@cityofelkinswv.com
(304) 636-1414 ext. 1433

Tom S. Elliott, Acting State Director

USDA, APHIS, WS
730 Yokum St.
Elkins, WV 26241

thomas.s.elliott@usda.gov
(304) 636-1785 ext. 119

CITY OF ELKINS
AGENDA ITEM REPORT

Meeting Date:	May 15, 2025
Section:	New business
Category:	Resolution
Agenda Item Name:	Resolution 1841: Accepting the terms of and authorizing execution of a contract with Delmonte Market for the 2025 downtown flowers contract
Recommended By:	Municipal Properties Committee, Operations Manager
Summary:	Authorizes contracting with Delmonte Market for continued services related to the downtown flowers program for 2025.
Fiscal Impact:	$24,114
Recommendation:	Consider for approval
Attachments:	1. R-1841 - contract with Delmonte for downtown flowers

IN THE COMMON COUNCIL OF THE CITY OF ELKINS, WV

A RESOLUTION OF COMMON COUNCIL

(#1841)
May 15, 2025

Accepting Conditions of Contract between Delmonte Market dba Tammy's Floral and the City of Elkins, and Authorizing Execution of Contract

---

WHEREAS, the City has received a proposed Contract with Delmonte Market dba Tammy's Floral (copy attached and included with record) for the provision of services related to planting, watering, care and maintenance of flowers and other plants throughout the downtown during 2025; and,

WHEREAS, it appears that contracting for these goods and services is in the best interests of the citizens of the City of Elkins;

NOW, THEREFORE, BE IT RESOLVED, THAT:

The Elkins Common Council hereby accepts the terms of and authorizes execution of this Contract with Delmonte Market dba Tammy's Floral by the Mayor on behalf of the City of Elkins.

____
Jerry A. Marco, Mayor

Attest:

____
Sutton R. Stokes, City Clerk

CONTRACT

This Contract dated this 15th day of May 2025 between the City of Elkins, West Virginia, a municipality, ("City), and Delmonte Market dba Tammy's Floral, ("Contractor").

Whereas the City is desirous of retaining the services of Delmonte Market dba Tammy's Floral.

In consideration of the promises and mutual covenants herein contained, it is hereby agreed that the Contractor shall provide to the City all services requested under the Scope of Work Proposal (attached) and pursuant to the terms and conditions of this Contract.

ARTICLE 1. SERVICES OF THE CONTRACTOR.

The Contractor shall provide all goods and services as stated in the Proposal Documents and the Scope of Work referenced therein, which are incorporated herein by reference, in accordance with the Contractor's Scope of Work Proposal to that degree of care and skill ordinarily exercised, under similar circumstances, by reputable members of its profession practicing in the same or similar locality at the time the Work is provided. The total compensation for all goods and services referred to in the Scope of Work Proposal is $24,114.00.

ARTICLE 2. TERM/COMMENCEMENT DATE

This contract shall become effective May 15, 2025, and shall remain in effect until November 30, 2025, unless earlier terminated in accordance with Article 8. Any variation to the terms and conditions set forth herein shall be in writing and signed by both parties.

ARTICLE 3. CITY'S REPRESENTATIVE.

Unless otherwise specified by the City, the City's representative shall be Mike Kesecker, Operations Manager.

ARTICLE 4. COMPENSATION

A. Generally – The City agrees to compensate the Contractor in accordance with the Scope of Work Proposal submitted by the Contractor. Contractor's Scope of Work Proposal is incorporated herein by reference. The total and cumulative amount of this contract shall not exceed the amount of funds budgeted for these services nor shall said fees exceed the amounts as set forth in the Scope of Work Proposal.

B. Payments – Invoices received from the Contractor pursuant to this Contract will be sent to the Treasurer's Office for payment. Contractor will invoice the City for each payment period.

ARTICLE 5. INDEMNIFICATION

A. To the fullest extent permitted by applicable laws and regulations, the Contractor shall indemnify and save harmless and defend the City, its officials, agents, servants, and employees from and against any and all claims, liability, losses, and/or causes of action arising out of or in any way related to the services furnished by the Contractor pursuant to this Contract, including, but not limited to, those caused by or arising out of any act, omission, negligence or default of the Contractor and/or its subcontractors, agents, servants or employees.

ARTICLE 6. PERSONNEL.

A. The Contractor represents that it has, or will secure at its own expense, all necessary personnel required to perform the Work under this Contract. Such personnel shall not be employees of or have any contractual relationship with the City.

B. All the Work required hereunder shall be performed by the Contractor or under its supervision, and all personnel engaged in performing the Work shall be fully qualified and, if required, authorized, or permitted under state and local law to perform such Work.

ARTICLE 7. INSURANCE

A. Prior to execution of this Contract by the City the Contractor shall provide certificates evidencing insurance coverage as required hereunder. The Certificates shall clearly indicate that the Contractor has obtained insurance of the type, amount, and classification as required for strict compliance with this Article and that no material change, or cancellation of the insurance shall be effective without thirty (30) days prior written notice to the City's representative. Compliance with the foregoing requirements shall not relieve the Contractor of its liability and obligations under this Contract.

B. The Contractor shall maintain, during the life of this Contract, Commercial General Liability insurance in the amount of $1,000,000 in aggregate to protect the Contractor from claims for damages for bodily and personal injury, including wrongful death, as well as from claims of property damages which may arise from any operations under this Contract, whether such operations be by the Contractor or by anyone directly employed by or contracting with the Contractor.

C. The Contractor shall maintain, during the life of this Contract, comprehensive automobile liability insurance in the minimum amount of $1,000,000 combined single limit for bodily injury and property damages liability to protect the Contractor from claims for damages for bodily and personal injury, including death, as well as from claims for property damage, which may arise from the ownership, use, or maintenance of owned and non-owned automobiles, including rented automobiles whether such operations be by the Contractor or by anyone directly or indirectly employed by the Contractor.

D. The Contractor shall carry Workers' Compensation Insurance and Employer's Liability Insurance for all employees as required by West Virginia law.

E. All insurance, other than Workers' Compensation, to be maintained by the Contractor shall specifically include the City as an "**Additional Insured**."

ARTICLE 8. TERMINATION AND RENEWALS.

Either party may terminate this Contract upon sixty (60) days written notice to the other party. Upon mutual agreement, the Contract can be extended for another year for an amount to be determined.

ARTICLE 9. INDEPENDENT CONTRACTOR RELATIONSHIP

A. The Contractor is, and shall be, in the performance of all work, services and/or activities under this Contract, an Independent Contractor, and not an employee, agent, or servant of the City. All persons engaged in any of the work, services and/or activities performed pursuant to this Contract shall at all times, and in all places, be subject to the Contractor's sole direction, supervision, and control. The Contractor shall exercise control over the means and manner in which it and its employees perform the work, and in all respects the Contractor's relationship and the relationship of its employees, agents, or servants to the City shall be that of an Independent Contractor and not as employees or agents of the City.

B. The Contractor does not have the power or authority to bind the City in any promise, agreement or representation other than as specifically provided for in this agreement.

ARTICLE 10. SEVERABILITY

If any term or provision of this Contract, or the application thereof to any person or circumstances shall, to any extent, be held invalid or unenforceable, to remainder of this Contract, or the application of such terms or provision, to persons or circumstances other than those as to which it is held invalid or unenforceable, shall not be affected, and every other term and provision of this Contract shall be deemed valid and enforceable to the extent permitted by law.

ARTICLE 11. NOTICE

All notices required in this Contract shall be sent by mail, return receipt requested, and if sent to the City shall be mailed to:

City of Elkins
401 Davis Avenue
Elkins, WV 26241

And if sent to the Contractor shall be mailed to:

Delmonte Market dba Tammy's Floral
316 Railroad Avenue
Elkins, WV 26241

ARTICLE 12. ENTIRETY OF CONTRACTUAL AGREEMENT

The City and the Contractor agree that this Contract sets forth the entire agreement between the parties, and that there are no promises or understandings other than those stated herein. None of the provisions, terms and conditions contained in this

Contract may be added to, modified, superseded, or otherwise altered, except by written instrument executed by the parties hereto.

Delmonte Market dba Tammy’s Floral:

By: ________________________

Print Name__________________

Title: _______________________

City of Elkins

By: ________________________

____
Mayor

Scope or Work

We will provide a mix of seasonal annual blooming and vining plants to fill 24 – 24” hanging baskets as well as 10 – 44” hayracks for the 2025 summer season (May/Sept-October).
New soil will be used in all hanging baskets and hayracks. We will provide all soil additives, fertilize plants during each watering. We will apply fungicide and pesticides as preventative measures as well as needed for treatment against any threats or danger of mold, mildew or infestations.
We will make daily rounds and inspect baskets and water accordingly, daily or as needed.
We will provide all equipment to plant, water and maintain all planters.
We possess all required licenses, insurance and documents listed in bid.
WV Contractors Lic# WV044078
WV Workers Comp #UB-5N635900-23-42
WV Unemployment #87374
Travelers Business Policy #680-5N634478-23-42 (Mountaineer Insurance)

CITY OF ELKINS
AGENDA ITEM REPORT

Meeting Date:	May 15, 2025
Section:	New business
Category:	Resolution
Agenda Item Name:	Resolution 1842: Accepting the terms of and authorizing execution of a contract with Delmonte Market for 2025 City Hall landscaping services
Recommended By:	Municipal Properties Committee, Operations Manager
Summary:	Authorizes contracting with Delmonte Market for landscaping services at City Hall
Fiscal Impact:	$8,500
Recommendation:	Consider for approval
Attachments:	1. R-1842 - contract with Delmonte for city hall landscaping

IN THE COMMON COUNCIL OF THE CITY OF ELKINS, WV

A RESOLUTION OF COMMON COUNCIL

(#1842)
May 15, 2025

Approving Agreement With Delmonte Market dba Tammy's Floral For Maintenance Of City Hall Flower Beds and Authorizing Execution of Agreement

---

WHEREAS, The City of Elkins, West Virginia ("City") has determined to obtain services for the maintenance of flower beds around City Hall; and,

WHEREAS, the City has received a proposed Agreement with Delmonte Market dba Tammy's Floral (copy attached) for the provision of such services; and,

WHEREAS, it appears that contracting for these goods and services is in the best interests of the citizens of the City of Elkins;

NOW, THEREFORE, BE IT RESOLVED, THAT:

The Elkins Common Council hereby accepts the terms of and authorizes execution of this Agreement with Delmonte Market dba Tammy's Floral by the Mayor on behalf of the City of Elkins, after approval of said Agreement by the City Attorney.

____
Jerry Marco, Mayor

Attest:

____
Sutton R. Stokes, City Clerk

Scope of Work City Hall Landscaping Clean Up 2025

DELMONTE MARKET

Project Name	Project Manager
City Parking Lot/City Hall surround	The Delmonte Market

Project Goals and Objectives	**Project Goal 1: City Park Lot -Total Cleanup of all beds make it look tidy and nice again.** • Clean up of all debris, dead plants, and trim dead branches • Weed all beds • Lay new dark mulch in all beds 3-4 inches deep to help control weeds. **Project Goal 2: Front & Side of City Hall give existing plants more room and remove old shrubs that are dead and crowding. Make the front look clean and tidy.** • Remove dead shrubs and trim Lilac bush (too late to trim hydrangeas). We count at least 7 that will need dug out and disposed of. Replace any fabric that is damaged during removal. • Weed all areas and remove ground cover so that weeds can be removed completely from underneath. • Lay new dark mulch all around building 3-4 inches deep.

Scope of Work Description	• We will remove and dispose of all dead shrubs and move plants as needed to fill in areas that are not in balance as much as possible. As needed we will request to work with the tree board and transplant extra items from The Kump House to fill in.

Project Exclusions	• There will be no new plants purchased.

Project Task	Labor Requirements	Raw Materials	Equipment / Machinery	Other Resources
Weed both projects	**3-4 days**			
Mulch both projects	**3-4 days**	**Mulch (drk brn/blk)**		
Replace fabric as needed where fabric has already been used.		**Landscape fabric**		

Deliverable Description	Acceptance criteria	Notes
Mulch	**Will be delivered and stored at Phil Gainer Center**	**Coming May 7th**

Project Timeline	Ready to begin working ASAP. Work will be completed within 1 week after work begins. The window to get mulch delivered soon was closing-I have taken a chance and ordered it.

	All labor and raw materials will total $8500 Payment will be due ½ at time of acceptance and balance at time of completion.

CITY OF ELKINS
AGENDA ITEM REPORT

Meeting Date:	May 15, 2025
Section:	New business
Category:	Action Item
Agenda Item Name:	Resolution 1843: Authorizing Gold Star Memorial donation on behalf of City of Elkins
Recommended By:	Mayor
Summary:	Authorizes a donation to the Gold Star Families Memorial Monument project on behalf of the City of Elkins
Fiscal Impact:	$500
Recommendation:	Consider for approval
Attachments:	1. R-1843 - authorizing donation for the Gold Star Memorial

<u>IN THE COMMON COUNCIL OF THE CITY OF ELKINS, WV</u>

<u>A RESOLUTION OF COMMON COUNCIL</u>

(#1843)
May 15, 2025

Authorizing A Donation Toward The Construction Of A Gold Star Families Memorial Monument At All Veterans Park In Elkins

---

WHEREAS, Gold Star Families Memorial Monuments are permanent tributes established to honor the families of servicemen and servicewomen who have made the ultimate sacrifice in defense of the United States of America; and

WHEREAS, this monument program was originally launched by Medal of Honor Recipient Hershel "Woody" Williams to recognize and preserve the memory of fallen service members by honoring their families who continue to endure their loss; and

WHEREAS, these monuments serve as lasting symbols of gratitude, remembrance, and community respect for the bravery and sacrifice made by our nation's military personnel and their loved ones; and

WHEREAS, a Gold Star Families Memorial Monument is planned for installation at All Veterans Park in Elkins, West Virginia, providing the residents of Elkins and surrounding communities a solemn and respectful place to reflect, remember, and honor those who have given all; and

WHEREAS, the Rotary Club of Elkins has undertaken a leading role in the planning, fundraising, and community engagement necessary to bring this important project to fruition; and

WHEREAS, the District Governor of Rotary Club District 7545, J. Dan McCarthy, has pledged to personally match a $500 donation by the City of Elkins toward this project, for a total donation of $1,000, making the City of Elkins a Bronze Donor; and

WHEREAS, the Common Council of the City of Elkins desires to express its support for the monument project and its appreciation for the sacrifices made by Gold Star Families;

NOW, THEREFORE, BE IT RESOLVED BY THE COMMON COUNCIL OF THE CITY OF ELKINS, WEST VIRGINIA:

1. That the City of Elkins hereby authorizes a donation of five hundred dollars ($500) to support the construction of the Gold Star Families Memorial Monument at All Veterans Park in Elkins;

2. That this donation be made in recognition of the enduring gratitude owed to the families of fallen servicemembers, and as a sign of the City's commitment to honoring their sacrifice;

3. That the Common Council commends the Rotary Club of Elkins for its leadership, vision, and dedication in spearheading this meaningful project;

4. That a copy of this resolution be forwarded to the Rotary Club of Elkins as an expression of the City's appreciation and support.

____

Jerry A. Marco, Mayor

Attest:

____

Sutton R. Stokes, City Clerk

CITY OF ELKINS
AGENDA ITEM REPORT

Meeting Date:	May 15, 2025
Section:	New business
Category:	Action Item
Agenda Item Name:	Reschedule June council meetings
Recommended By:	City Treasurer
Summary:	The City Treasurer proposes postponing the June 5 council meeting to June 12. This is to allow maximum time to prepare but still enable timely submission of the final FY 2025 SAO budget revision, which is due to the state auditor no later than June 15. If the June 5 meeting is postponed to June 12, it may also make sense to postpone the June 19 council meeting to June 26.
Fiscal Impact:	n/a
Recommendation:	Postpone the June 5 meeting to June 12. Postpone the June 19 meeting to June 26.
Attachments:	None

CITY OF ELKINS
AGENDA ITEM REPORT

Meeting Date:	May 15, 2025
Section:	New business
Category:	Action Item
Agenda Item Name:	Reschedule July 3 council meeting
Recommended By:	City Treasurer, City Attorney
Summary:	Proposal to postpone the July 3 council meeting.
Fiscal Impact:	n/a
Recommendation:	Consider for approval
Attachments:	None