



City of Elkins

Finance Committee Meeting

June 9, 2025

1:00 PM

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

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

AGENDA

1. **Call to order and roll call**
2. **Public comment**
3. **Minutes**
 - a. Proposed minutes for the meeting of May 12, 2025
4. **Reports**
5. **New business**
 - a. Consideration of reductions to outside contributions for FY 2027
 - b. Citizen proposal that the city fund the purchase of an artificial community Christmas tree for \$11,294.75
 - c. Final FY 2025 Budget revisions in Police Administration, Treasurer, Central Garage, Streets, Clerk, Elections, State Grants, Mayor's Office, City Attorney, City Hall, Other Buildings, Transfer to Other Funds, Public Works, Contingencies, Police, Recycling, Storm Sewer, Visitor's Bureau, and PGCC.
6. **Announcements**
7. **Adjournment**



CITY OF ELKINS AGENDA ITEM REPORT

Meeting Date:	June 9, 2025
Section:	Minutes
Category:	Action Item
Agenda Item Name:	Proposed minutes for the meeting of May 12, 2025
Recommended By:	City Clerk
Summary:	Minutes proposed for the committee's meeting of May 12
Fiscal Impact:	n/a
Recommendation:	Consider for approval
Attachments:	1. Finance Committee - 2025_05_12 - Minutes_Proposed

FINANCE COMMITTEE MEETING MINUTES

*Phil Gainer Community Center
142 Robert E. Lee Ave. Ext.
May 12, 2025
1:00pm*

Present were members: M. Hinchman (Chair), R. Chenoweth.

C. Lowther was absent.

Also present were: Jerry Marco (mayor), Mike Kesecker (operations manager), Gerry Roberts (city attorney), Tracy Judy (treasurer), Steve Himes (fire chief), Travis Bennett (police chief), Chris Marshall (human resources), Leon Kaye (communications specialist), Mikayla Goins (executive secretary), Whitney Hymes (wastewater department), and Wes Lambert (water department).

MINUTES

Chenoweth **MOVED APPROVAL OF THE MINUTES OF THE APRIL 14, 2025.** The motion carried.

NEW BUSINESS

The committee discussed possible changes to outside contributions for FY 2027.

Hinchman **MOVED RECOMMENDING COUNCIL APPROVAL OF FY 2025 BUDGET REVISIONS 17-29.** The motion carried.

Hinchman **MOVED RECOMMENDING COUNCIL APPROVAL OF FY 2025 BUDGET REVISION SAO 2025-001-03.** The motion carried.

Chenoweth **MOVED RECOMMENDING COUNCIL APPROVAL OF OBTAINING A CITY HALL CONSTRUCTION LOAN THROUGH MOUNTAIN VALLEY BANK.** The City Treasurer will present further details to council at its May 15 meeting. The motion carried.

Chenoweth **MOVED RECOMMENDING COUNCIL APPROVAL OF A PROPOSAL FROM NEOGOV FOR A HUMAN RESOURCES INFORMATION SYSTEM (HRIS) PLATFORM AS PRESENTED.** The motion carried.

Cm. Hinchman, **MOVED ADJOURNMENT.** The motion carried.
The meeting adjourned at 2:22pm

Name & Title

Signature



CITY OF ELKINS AGENDA ITEM REPORT

Meeting Date:	June 9, 2025
Section:	New business
Category:	Action Item
Agenda Item Name:	Consideration of reductions to outside contributions for FY 2027
Recommended By:	City Clerk
Summary:	The purpose of this agenda item is to allow ongoing consideration of next steps concerning Council's outside contributions program.
Fiscal Impact:	TBD
Recommendation:	Review presented information and consider recommendations and other next steps
Attachments:	None



CITY OF ELKINS AGENDA ITEM REPORT

Meeting Date:	June 9, 2025
Section:	New business
Category:	Action Item
Agenda Item Name:	Citizen proposal that the city fund the purchase of an artificial community Christmas tree for \$11,294.75
Recommended By:	Requested by Kathy Vance
Summary:	<p>The proposed product is a “Panel Tree,” consisting of a steel frame and pre-wrapped panels with installed lights. According to Ms. Vance, the fully assembled tree would be approximately 22 feet tall. She suggests that the tree could be erected by the city Street Department on property either owned by the Randolph County Development Authority (RCDA) or by a private landowner, Jeff Kiess. Ms. Vance is in communication with both parties. Per correspondence she shared, RCDA has requested detailed specifications before making a decision about use of their property.</p> <p>Holiday Outdoor Decor estimates that assembly would require approximately 24 labor hours (e.g., four staff working six hours). The company indicates that assembly would likely involve free climbing and use of a bucket truck. (See attached assembly instructions.)</p> <p>Ms. Vance has proposed storing the tree during the off-season in the city’s Sanitation Garage. Space availability has not yet been confirmed.</p> <p>See attachments for more information.</p>
Fiscal Impact:	<p>If ordered by the end of June, the total cost of purchase and delivery is about \$12,000 (approximately a 35 percent discount from the regular price). In addition to this cost, the tree's lights would need to be replaced every six years. The current cost to replace all lights would be \$840. The total cost of ownership over the first six years would therefore be approximately \$2,000/year (i.e., \$12,000 divided by six).</p> <p>For an additional \$10,000, Holiday Outdoor Decor can send a team to</p>



CITY OF ELKINS AGENDA ITEM REPORT

	perform setup for the city.
Recommendation:	Consider for recommendation to council whether to provide funding for this purchase
Attachments:	<ol style="list-style-type: none">1. Elkins_Christmas_Committee - Funding_Request - 2025_06_022. 2024-Panel-Tree-Instructions-23. Panel Tree Image 14. panel-tree-lit



Mid-Year City Council Funding Request

If you have questions prior to submitting your request, we are happy to assist. Questions can be addressed to Sutton Stokes, City Clerk, at suttonstokes@cityofelkinswv.com.

Non-Profit Funding Request Application

ORGANIZATION INFORMATION

Organization Name: ELFKINS CHRISTMAS COMMITTEE Date of Request: 6/2/2025

Organization Address: 401 DAVIS AVE, ELKINS, WV

Contact Name: KATHY VANCE Contact Phone: 304-642-4460

Contact Email: Kathysdec@FRONTIER.COM

Annual Operating Budget: 0

Total Capital Project Budget (if applicable): _____

What is the purpose / mission of your organization? TO HAVE EVENTS AND CHRISTMAS DECORATIONS FOR THE HOLIDAY SEASON

USE OF FUNDS

Type of Request

Capital Funding Operations Event/Program Other

Funding Request Amount: \$11,294.75 CHRISTMAS TREE

Have you received funding from the City in the past? YES NO UNSURE

If yes, please provide the time period and allocation for the most recent funding provided:

Amount provided: _____ Fiscal Year: _____

What are the requested funds to be used for? Provide as much detail as possible, including project budget and how this benefits the City. Attach additional sheets as necessary.

TO PURCHASE A 18' PANEL CHRISTMAS TREE, A 4' STAR TREE TOPPER, ORNAMENTS AND SHIPPING COSTS. THE TREE WOULD BE PUT IN THE CENTER OF THE TOWN SQUARE AND WOULD BE USED FOR THE TREE LIGHTING AFTER THE CHRISTMAS PARADE.

18' TREE - \$11,565.00 (SALE PRICE 35% OFF - 4047.00) = \$7518.00
4' STAR TREE TOPPER - \$995.00 (SALE PRICE - 35% - 348.75) = \$646.75
ORNAMENTS - \$1200.00 Shipping costs - \$1930.00

Please list any funds that will be used to supplement the requested funds (i.e. grants, other matching funds). Please also list the number of any volunteers involved in the project or any in-kind contributions.

THE ELFKINS CHRISTMAS COMMITTEE (AROUND 8 PEOPLE)

Will there be ongoing costs associated with this project/request once completed? Please describe any continuation or upkeep needed and discuss how any reoccurring costs will be covered.

REPLACEMENT C-7 LIGHT BULBS MAY BE NEEDED IA ABOUT 6 YEARS. ZIP TIES FOR ORNAMENTS EACH YEAR (\$10.00)

ADDITIONAL INFORMATION REQUESTED

- A. Attach any additional sheets (as needed) from questions asked in this application.
- B. Provide specific details and documentation related to requested funds such as quotes from vendors, utilities/operating expenses, proposed job descriptions and salaries when applicable.
- C. Organizational budget and sources of general funding (i.e. treasury, fundraising, grants, other income).

Kathy Vance
Applicants Signature

KATHY VANCE - VOLUNTEER
Printed Name & Title

TO BE COMPLETED BY CITY OF ELKINS

Date Received: _____

Staff Comments:

Finance Committee Action: Recommended? YES NO
 Amount Recommended (if applicable): _____
 Assigned Account No.: _____

Council Action: Approved? YES NO
 Amount Approved (if applicable): _____
 Assigned Account No.: _____



Panel Tree Instructions



Thank you for your purchase of your new Panel Tree.

Below you will find instructions detailing how to assemble our panel trees. This guide is for trees from 14' to 50' tall. For topper installation please see Step Six.

We hope you enjoy your tree as much as we did creating it for you. If you need additional help, please call your Design Consultant or visit us online at www.holidayoutdoordecor.com.

****Important Note:** If you have purchased a panel tree from us in the past, our new tree design is now optimized for added durability, style and ease of installation with the same look and feel as the original. The installation steps from previous years are mostly the same except for a few small changes to the cone and panel assembly steps.

STEP ONE



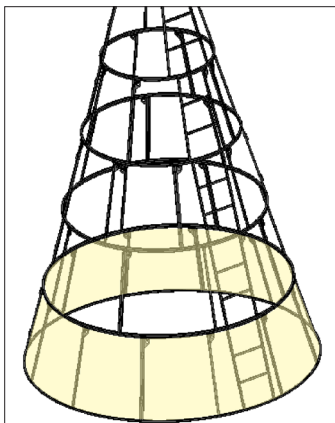
GATHER COMPONENTS

BEFORE YOU START - Make sure you are installing in a level spot. If you are installing in a grass or gravel area, make sure to use shims to level it off before starting assembly. You will have to shim the tier after the first tier is assembled. It is recommended to make sure the tree is level in at least two directions.

Components Needed:

1. Wiring Harnesses
2. U-Bolts
3. Framework
4. Decorated Panels
5. Mounting Hardware
6. Tree Topper

STEP TWO



ALIGN & ASSEMBLE BOTTOM TIER

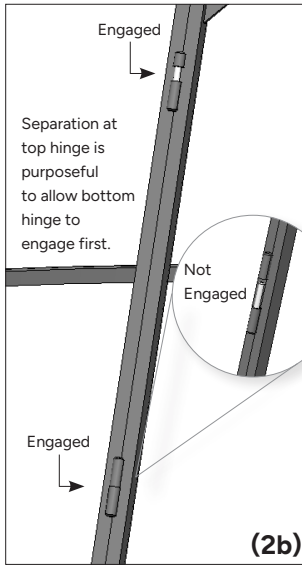
Always build the base of your tree with the highest number frame pieces received.

(Ex.) When building a 14' Tree (the tree will have two tiers and a cone), you will start building tier two first.

The number of the tier is located on the gusset at the top left corner of the frame. To the left of the tier number is the number of frame pieces needed for that tier. (2a)

Step two continued on next page.

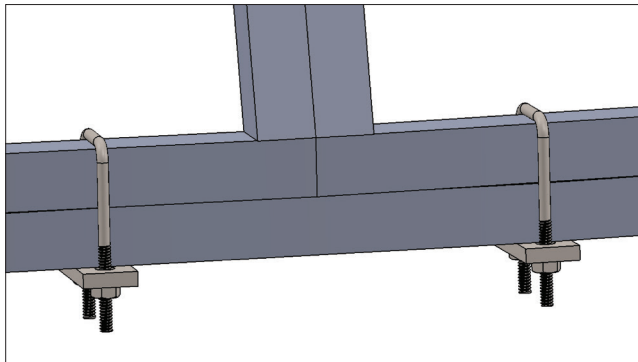
STEP TWO (CONT.)



ALIGN & ASSEMBLE BOTTOM TIER

1. Layout the bottom tier in order clockwise, starting with where you want the ladder to be.
2. Grab two of the U-Bolts provided before you begin assembling the frame. Align the bottom of the barrel hinge (2b) from frame piece one with the top of the barrel hinge from frame piece two. Start at the ladder section and work your way around clockwise. Make sure to keep the top flush with the next section while assembling. Once you get to the last frame piece use the two U-bolts to bolt the vertical frame together to the right of the ladder section. (2c)
3. If the ground the tree is being assembled on is soft ground, put the anchor plates with the T-Stakes in place for the bottom ring before proceeding. (2d)

STEP THREE



**Tip: Placing the U-Bolt in this position will help with aligning the rings of the tree from tier to tier.*



IMPORTANT SAFETY TIP

The holes in the gusset plates are designed to hook the safety harness carabiner into, keeping them secured and out of the way to prevent the installer from tripping during the tree installation.

ALIGN & ASSEMBLE NEXT LARGEST UNASSEMBLED TIER

1. Locate your next largest tier.
2. Line up the ladder with the ladder on the tier below, and place one U-Bolt on the right side of the frame to tie the rings of the two tiers together.
3. Grab the next frame section and position yourself to the left of the ladder section. Align the bottom of the barrel hinge from frame piece one with the top of the barrel hinge from frame piece two. Work clockwise from previously added section. Make sure to keep the top flush with the next section while assembling.
4. Add two to four more U-Bolts to tie the first frame to the ring below while working in a clockwise motion. The number of U-Bolts you use will depend on what tier you're on and how much your frame needs adjusted to properly align. It is recommended to only finger tighten the U-Bolts until the frames are fully aligned for a given tier, then fully tighten.
5. Once you get to the last frame piece use the two U-bolts to bolt the vertical frame together to the right of the ladder section.
6. For trees greater than 14', repeat Steps 3.1 through 3.5 until you have reached the cone frame.

IMPROVED CONE DESIGN

Our new cone design consists of two separate frame pieces:
A 4-foot frame section, similar to the previous tiers and a 2-foot cone topper section.

This design provides the installer with flexible options for attaching the tree topper, making installation easier. We recommend deciding which attachment method you prefer before proceeding to Step 4.

OPTION 1

Attach the tree topper to the fully assembled cone first.

This requires at least a 6' reach to be able to place tree topper into the assembled cone top section.



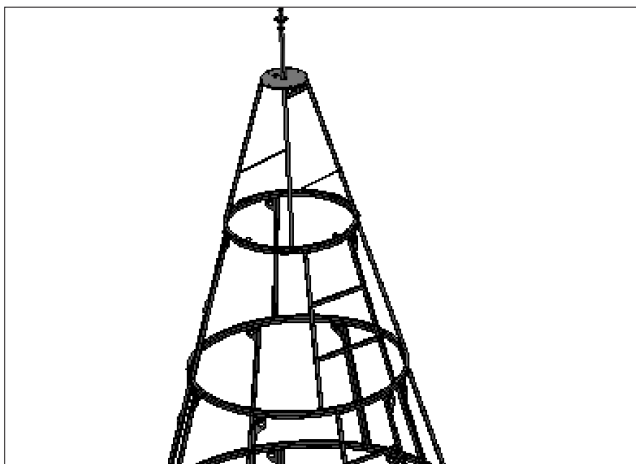
OPTION 2

Attaching the tree topper to the 2' cone section on the ground before attaching it to the 4' cone frame section.

This allows for much easier assembly.
Note: The tree topper plus cone will be slightly heavier when bringing it up the tree.



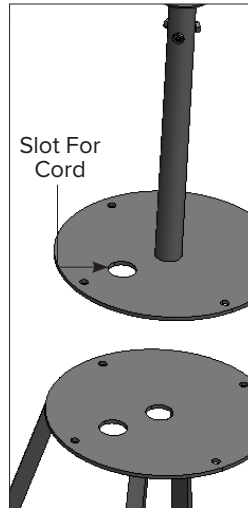
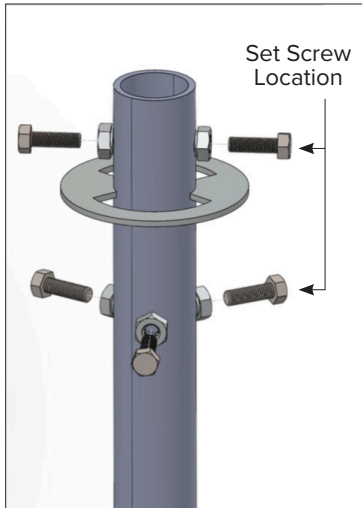
STEP FOUR



ADD THE CONE

1. Locate the cone piece. Using the integrated ladder, climb up the tree frame. Have someone hand the cone piece up to you when you reach the top tier.
2. Line up the cone piece with the top tier. Using the provided U-Bolts, in a clockwise pattern, secure the cone to the top tier.
3. (If using "Option 1" from "Improved Cone Design" section) align the holes on both plates so that the tree topper power cord can easily fit through. Use the bolts and nuts provided to tighten the plates together. This step can either be done on the ground or after attaching the first four feet of the cone.

STEP FIVE



ADD THE TREE TOPPER

1. Line up and place the tree topper into the top of the pipe located at the center of the cone frame.
2. Using the provided set screws, secure the topper in place.
3. (If using option 2 from Section x) Carry tree topper and cone topper up to the cone. Align the holes on both plates so that the tree topper power cord can easily fit through. Use the bolts and nuts provided to tighten the plates together.
4. Once the tree topper is secured, make sure the power cord is run through the hole in the large plate and down to the bottom ring of the cone.

STEP SIX / SECURING THE TREE

! IMPORTANT:

There are two primary mounting surfaces that require two different mounting methods: **hard surfaces and soft surfaces.**

For hard surfaces, the option to tie the tree into the ground may not exist. Take a look at the surface where the tree will be mounted and determine which instructions are best to use.

FOR HARD SURFACE MOUNTING:

1. Before completing the bottom panels, take the aircraft cables that are hanging down and properly secure to concrete buckets.
2. Use the turnbuckle provided to add tension to the galvanized cables attached to your buckets.
3. Finish by hooking on the remaining panels. After the bottom layer of panels is on, the panels will need to be zip tied the frame to make sure the wind doesn't lift them off of the tree.

FOR SOFT SURFACE MOUNTING:

1. Before completing the bottom panels, take the aircraft cables that are hanging down and properly secure to the long T-Stakes provided.
2. Use the turnbuckle provided to add tension to the galvanized cables attached to your T-Stakes.
3. Finish by hooking on the remaining panels. After the bottom layer of panels is on, the panels will need to be zip tied the frame to make sure the wind doesn't lift them off of the tree.

STEP SEVEN

Tier	Panel Used	# of Plugs Per Tier	Number of Harnesses
Cone	Cone		
1	1	7	1
2	2	8	1
3	3	8	1
4	4	8	1
5	5	12	1
6	6	16	2
7	7	16	2
8	8	16	2
9	9	16	2
10	10	24	2
11	11	32	2



ADDING THE POWER HARNESSES

1. Before adding the panels, it helps if you add the power harnesses to the tree first.
2. The power harness used for each tier is shown in the table provided.
3. Each tier assembly (besides the cone) has at least one power harness. The harnesses are labeled to match what tier they belong to. Match the label on your power harness to the corresponding tier gusset. Zip-tie the power harness to the top ring of the that frame section.
4. Plug in the tree topper and cone panels into the power harness for tier one. This is the only occurrence where multiple sections will share the same power harness.

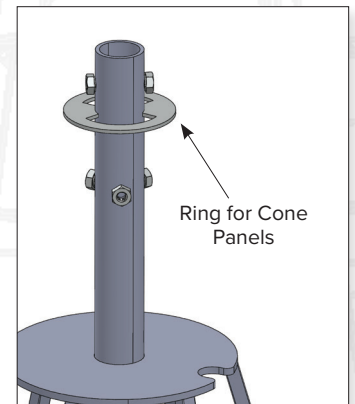
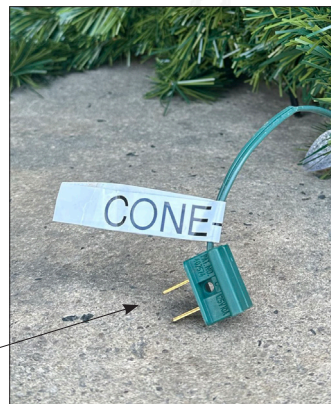
**Tip(s): Attaching all power harnesses before attaching panels will make assembly quicker.*

STEP EIGHT



ADD & SHAPE CONE PANELS

1. Fluff the garland for the cone panels on the ground before adding them to the tree.
2. Start with the cone panels. Hook the cone panels, one at a time, onto the ring at the top of the cone frame.
3. Plug in the cone panels to tier one power harness.



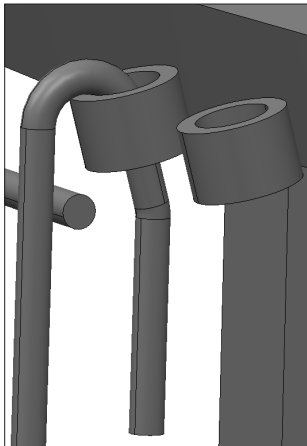
PANEL OVERVIEW

Tier	Panel Used	# of Panels Per Tier
Cone	Cone	2
1	1	4
2	2	8
3	3	8
4	4	8
5	5	12
6	6	16
7	7	16
8	8	16
9	9	16
10	10	24
11	11	32



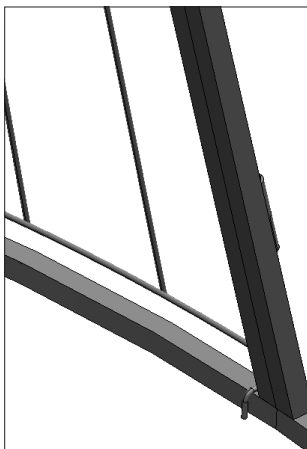
All Panel sections, except the cone panel(s) will have a lead in the top right-hand corner of the panel with a label telling the tier and number of panels. This lead will plug into the corresponding power harness. The cone panel section's lead is located at the bottom right of the panel.

STEP NINE



ADD & SHAPE REMAINING PANELS

1. Make sure you are matching the panel to the corresponding tier. See the table in Step Nine.
2. Always start by hooking the first panel to to the RIGHT of the ladder. Place panels in a counterclockwise direction, so you end at the ladder.
3. Place the hooks of the panel in the barrels at the top of the tier you are currently on. While hooking in the top panel hooks, make sure the bottom panel hooks hook inside the bottom of the frame.
4. Continue this process, until you reach the bottom tier.



**Tip(s): Fluff the garland for the panels on the ground before attaching them to the tree.*

Make sure to hook both bottom and top of panel in simultaneously.





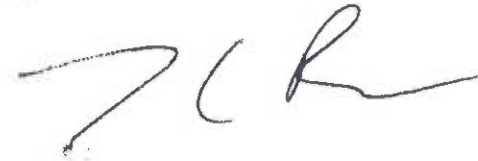


CITY OF ELKINS AGENDA ITEM REPORT

Meeting Date:	June 9, 2025
Section:	New business
Category:	Action Item
Agenda Item Name:	Final FY 2025 Budget revisions in Police Administration, Treasurer, Central Garage, Streets, Clerk, Elections, State Grants, Mayor's Office, City Attorney, City Hall, Other Buildings, Transfer to Other Funds, Public Works, Contingencies, Police, Recycling, Storm Sewer, Visitor's Bureau, and PGCC.
Recommended By:	City Treasurer
Summary:	<p>The Treasurer is requesting the recommendation of council approval of the attached budget revisions, the final ones that will be submitted for FY 2025. These must be approved by council and submitted to the West Virginia State Auditor no later than June 15. The first June council meeting was moved to June 12 to enable timely submission after review by this committee.</p> <ul style="list-style-type: none"> • Intradepartmental budget revisions (attached first) shift already budgeted funds within the originally assigned department. • State budget revisions shift funds between departments and/or adjust previously predicted fund revenues to actual.
Fiscal Impact:	See attachments
Recommendation:	Consider for recommendation to council
Attachments:	<ol style="list-style-type: none"> 1. Intradepartmental Budget Revisions_v2 2. State Budget Revision #4

General Fund Budget Revision

Revision Number 30



Revenues

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

Department	Transfer To/Description	Amount
000-Revenues		
		\$0.00

Expenses

Fund	Department	Transfer From/Description	Amount
001	704-Police Admin	106-0000 Retirement	\$500.00
TOTAL			\$500.00

Department	Transfer To/Description	Amount
704-Police Admin	108-0000 Overtime	\$500.00
		\$500.00

General Fund Budget Revision

Revision Number 31

Revenues

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

Department	Transfer To/Description	Amount
000-Revenues		
		\$0.00

Expenses

Fund	Department	Transfer From/Description	Amount
001	754-Central Garage	103-0000 Salary & Wages	\$3,410.00
		459-0000 Capital Outlay Equipment	\$5,500.00
TOTAL			\$8,910.00

Department	Transfer To/Description	Amount
754-Central Garage	219-0000 Buildings & Equipment & Rents	\$8,910.00
		\$8,910.00

J. H.

General Fund Budget Revision

Revision Number 32

Revenues

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

Department	Transfer To/Description	Amount
000-Revenues		
		\$0.00

Expenses

Fund	Department	Transfer From/Description	Amount
001	750-Streets	230-0000 Contracted Services	\$21,928.00
TOTAL			\$21,928.00

Department	Transfer To/Description	Amount
750-Streets	105-0000 Group Insurance	\$500.00
	108-0000 Overtime	\$1,500.00
	219-0000 Buildings & Equipment & Rent	\$19,928.00
		\$21,928.00

ML DL

General Fund Budget Revision

Revision Number 33

Revenues

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

Department	Transfer To/Description	Amount
000-Revenues		
		\$0.00

Expenses

Fund	Department	Transfer From/Description	Amount
001	413-Treasurer	459-0000 Capital Outlay Equipment	\$5,000.00
		341-0000 Supplies & Materials	\$750.00
TOTAL			\$5,750.00

Department	Transfer To/Description	Amount
413-Treasurer	103-0000 Salary & Wages	\$5,000.00
	220-0000 Advertising	\$750.00
		\$5,750.00

Tracy Judy

General Fund Budget Revision

Revision Number 34

Revenues

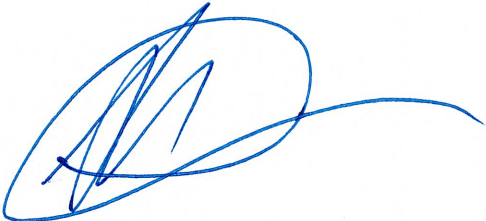
Fund	Department	Transfer From/Description	Amount
001	000-Revenues		
TOTAL			\$0.00

Department	Transfer To/Description	Amount
000-Revenues		
		\$0.00

Expenses

Fund	Department	Transfer From/Description	Amount
001	415-City Clerk	103-0000 Salary & Wages	\$200.00
TOTAL			\$200.00

Department	Transfer To/Description	Amount
415-City Clerk	108-0000 Overtime	\$200.00
		\$200.00



General Fund Budget Revision

Revision Number 35

Revenues

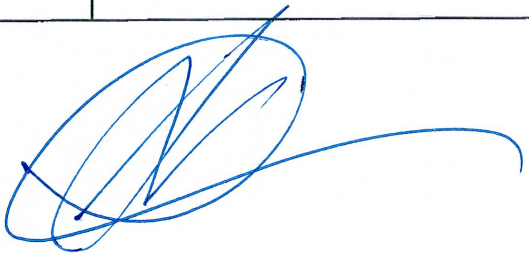
Fund	Department	Transfer From/Description	Amount
001	000-Revenues		
TOTAL			\$0.00

Department	Transfer To/Description	Amount
000-Revenues		
		\$0.00

Expenses

Fund	Department	Transfer From/Description	Amount
001	438-Elections	212-0000 Printing	\$1,400.00
TOTAL			\$1,400.00

Department	Transfer To/Description	Amount
438-Elections	218-0000 Postage	\$1,400.00
		\$1,400.00





City of Elkins

401 Davis Avenue, Elkins, WV 26241

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

City Treasurer – Tracy R. Judy

RE: State Budget Revision #4 Details

Revenues: Increase account 304 (Excise Tax) by \$56,000
Increase account 305 (B&O Tax) by \$433,000
Increase account 308 (Hotel Tax) by \$21,000
Increase account 365 (Federal Grants) by \$7,282
Increase account 386 (Insurance Claims) \$33,821

Expenditures:

Account 404-State Grants, increase by \$1,670 RADPP professional services.
Account 409-Mayor's Office, increase by \$5,000 for travel.
Account 417-City Attorney, increase by \$7,000 professional services.
Account 440-City Hall, increase by \$250,000 for contracted services.
Account 441-Other Buildings, decrease by \$3,000 Darden House.
Account 444-Transfer to Other Funds, increase by \$796,332 to Financial Stabilization.
Account 566-Public Works, increase by \$25,000 for wages, health insurance, retirement.
Account 699-Contingences, decrease by \$685,599 to transfer to other funds.
Account 700-Police, increase by \$100,000 for retirement, overtime, travel, capital outlay.
Account 802-Recycling, increase by \$700 for contracted services.
Account 805-Storm Sewer, increase by \$24,000 for contracted services.
Account 901-Vistor's Bureau, increase \$10,000 from hotel tax.
Account 910-Civic Center(PGCC), increase \$20,000 for contracted services.

Ora Ash, Deputy State Auditor
 West Virginia State Auditor's Office
200 West Main Street
 Clarksburg, WV 26301
 Phone: 627-2415 ext. 5114
 Fax: 304-340-6090
 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: **4**
 Pages: **1 of 1**

City of Elkins
 GOVERNMENT ENTITY

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

401 Davis Ave.
 STREET OR PO BOX
 Elkins 26241
 CITY ZIP CODE

Municipality
 Government Type

REVENUES: (net each acct.)

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	PREVIOUSLY APPROVED AMOUNT	(INCREASE)	(DECREASE)	REVISED AMOUNT
304	Excise Tax on Utilities	395,000	56,000		451,000
305	Business and Occupation Tax	1,931,631	433,000		2,364,631
308	Hotel Occupancy Tax	247,200	21,000		268,200
365	Federal Government Grants	798,622	7,282		805,904
386	Insurance Claims	209,755	33,821		243,576
	#N/A				

NET INCREASE/(DECREASE) Revenues (ALL PAGES) 551,103

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
404	State Grants		1,670		1,670
409	Mayor's Office	40,730	5,000		45,730
417	City Attorney	92,000	7,000		99,000
440	City Hall	1,309,369	250,000		1,559,369
441	Other buildings	9,000		3,000	6,000
444	Contributions / Transfers to Other Funds	91,830	796,332		888,162
566	Public Work	175,550	25,000		200,550
699	Contingencies*	685,599		685,599	
700	Police Department	2,708,687	100,000		2,808,687
802	Recycling Center	4,500	700		5,200

NET INCREASE/(DECREASE) Expenditures 551,103

APPROVED BY THE STATE AUDITOR
 BY: _____ Date _____
 Deputy State Auditor, Local Government Services Division

AUTHORIZED SIGNATURE
 OF ENTITY

APPROVAL
 DATE

