



# City of Elkins

## Finance Committee Meeting

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January 12, 2026

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 December 4, 2025.
4. **Reports**
5. **New Business**
  - a. FY 2027 budget planning
  - b. FY 2027 outside contributions
  - c. Treasurer's report for GF expenditures
  - d. Authorizing the closure of the ARPA bank account ending 7005
  - e. Christmas tree invoice
  - f. Review of committee "job descriptions"
  - g. 9/11 speaker travel costs request
6. **Announcements**
7. **Adjournment**



## CITY OF ELKINS AGENDA ITEM REPORT

<b>Meeting Date:</b>	January 12, 2026
<b>Section:</b>	Minutes
<b>Category:</b>	Action Item
<b>Agenda Item Name:</b>	Proposed minutes for the meeting of December 4, 2025.
<b>Recommended By:</b>	City Clerk
<b>Summary:</b>	Minutes proposed for the referenced meeting
<b>Fiscal Impact:</b>	n/a
<b>Recommendation:</b>	Consider for approval
<b>Attachments:</b>	1. Finance Committeem - 2025_12_04 - minutes_proposed

# FINANCE COMMITTEE MEETING MINUTES

*Phil Gainer Community Center  
142 Robert E. Lee Ave. Ext.  
December 8, 2025  
1:00 p.m.*

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

Also present were Mike Kesecker (operations manager), Tracy Judy (treasurer), Steve Himes (fire chief), Travis Bennett (police chief), Sutton Stokes (city clerk), and Mikayla Goins (executive secretary).

## MINUTES

Lowther **MOVED APPROVAL OF THE MINUTES FOR THE JOINT MEETING OF FINANCE AND PERSONNEL COMMITTEES ON NOVEMBER 17, 2025.** The motion carried.

## NEW BUSINESS

**By unanimous consent of the committee, agenda items were reordered as follows:**

### **c. General Fund budget presentation**

The committee received an update on the FY 2026 General Fund budget.

#### **a. Budget Revisions**

Hinchman **MOVED APPROVAL OF PROPOSED BUDGET REVISIONS.** The motion carried.

#### **b. Planning for FY 2027 outside contributions**

The committee discussed plans for FY 2027 outside contributions.

Lowther **MOVED RECOMMENDING COUNCIL APPROVAL OF CHANGES TO MEMORANDUM OF UNDERSTANDING BETWEEN THE CITY OF ELKINS AND THE REFINERY CHURCH.** The motion carried.

The meeting adjourned at 2:44 p.m.

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Name & Title

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Signature



## CITY OF ELKINS AGENDA ITEM REPORT

<b>Meeting Date:</b>	January 12, 2026
<b>Section:</b>	New Business
<b>Category:</b>	Action Item
<b>Agenda Item Name:</b>	FY 2027 budget planning
<b>Recommended By:</b>	City Treasurer
<b>Summary:</b>	This agenda item enables committee work on the FY 2027 budget.
<b>Fiscal Impact:</b>	TBD
<b>Recommendation:</b>	Discuss and take action as needed
<b>Attachments:</b>	None



## CITY OF ELKINS AGENDA ITEM REPORT

<b>Meeting Date:</b>	January 12, 2026
<b>Section:</b>	New Business
<b>Category:</b>	Action Item
<b>Agenda Item Name:</b>	FY 2027 outside contributions
<b>Recommended By:</b>	City Clerk
<b>Summary:</b>	Update on applications received for outside contributions. Application request email and various forms and policy are attached.
<b>Fiscal Impact:</b>	TBD
<b>Recommendation:</b>	Review presented information and take action as needed
<b>Attachments:</b>	<ol style="list-style-type: none"> <li>1. FY 2027 funding application request email</li> <li>2. 1 - Policy_Outside Orgs_FY 2027</li> <li>3. 2 - Application_Outside Orgs_FY27</li> <li>4. 3 - Reimb_Form_Outside Orgs_FY 2027</li> </ol>

You are receiving this message because your organization received funding in the City of Elkins General Fund budget for FY 2026, which ends June 30.

If you would like to be considered for funding in the FY 2027 budget (the fiscal year beginning July 1, 2026), please complete and return the attached application by **Monday, January 5**. Applications should be submitted **by email**.

Please be aware that **City Council has adopted a new policy** governing this program, which applies to all nonprofit organizations receiving city funds. (Please review the attached *Policy on Allowable Expenditures and Reimbursement*.)

Under this policy, funds will be distributed on a **reimbursement basis** and only for **documented expenses** that fall within **the allowable categories** described in the attached document. Reimbursement requires invoices, receipts, or equivalent proof of payment, and funds must be deposited into a business bank account in the name of your organization. (See attached *Reimbursement Request Form*.)

You are welcome to request any amount you believe is appropriate; however, the Finance Committee will be reviewing applications carefully during the upcoming budget process. Reductions from the current year's awards are possible and perhaps even likely; any requests for increases should be supported by a clear and well-justified explanation of the need, the public benefit, and the eligibility of all proposed expenditures.

If you have questions about allowable expense categories or specific documentation requirements, please contact the City Treasurer before submitting your application.

Thank you, and we appreciate your cooperation in helping ensure transparency and accountability in the use of public funds. Please let us know if you have any questions about the application or review process.

***Attachments:***

- Funding Application Form
- Reimbursement Request Form
- Policy on Allowable Expenditures and Reimbursement



## City Contributions to Outside Organizations

### *Policy on Allowable Expenditures and Reimbursement*

This policy establishes procedures and allowable categories for reimbursement of expenses incurred by outside organizations receiving financial contributions from the City of Elkins. Its purpose is to ensure transparency, accountability, and consistency in how public funds are expended by funded organizations.

#### 1. **Applicability**

This policy applies to all nonprofit organizations that receive funding from the City of Elkins, whether through direct contributions, grants, or other approved programs. Organizations must be legally incorporated nonprofits to be eligible for funding or reimbursement. When considering applications for funds, the City will generally prioritize requests providing low- or no-cost events, programs, or services to the public.

#### 2. **General Requirements**

Reimbursements will only be made for expenses that are both documented and fall within one of the allowed categories listed below. Documentation must include an invoice, receipt, or equivalent proof of payment. All reimbursement requests must be submitted on the approved form along with supporting materials. Reimbursements will be issued by checks made payable to a business bank account in the name of the funded organization.

If an expense is not clearly within an allowed category, it will be referred to City Council for a determination before reimbursement can be approved.

#### 3. **Allowable Expense Categories**

To be eligible for reimbursement, an expenditure must fall within one of the following categories. It is your responsibility to ensure that each expenditure is eligible under this policy. If you are in doubt, contact the City Treasurer prior to committing the funds.

1. **Program or Project Expenses** – Costs directly related to carrying out the specific program, project, or event for which city funds were awarded. Examples: supplies, materials, equipment rental, contracted services.
2. **Public Outreach and Communication** – Expenses for promoting, publicizing, or otherwise engaging the public in the funded activity. Examples: printing, advertising, website updates, event signage.
3. **Personnel Costs (Direct Program Support Only)** – Compensation for employees or contractors whose work is directly tied to the funded activity. Documentation must include timesheets or a description of duties performed.
4. **Operational Costs (Directly Attributable)** – Basic operating expenses necessary for delivery of the funded activity. Examples: utilities, facility rental, insurance for a

specific event or program. General overhead or unrelated administrative costs are not reimbursable.

5. **Travel and Training** – Travel, lodging, or registration costs that are essential to carrying out the funded activity. These must be directly related to the supported project or program.
6. **Capital or Equipment Purchases (Pre-Approved Only)** – Equipment or minor capital items purchased specifically for the funded purpose. Items must remain the property of the organization and continue to serve a community benefit.

#### 4. Non-Reimbursable Expenses

The following expenses are not eligible for reimbursement under any circumstances. This list is not exclusive; expenses not obviously falling within an allowed category will be referred to Council for a determination.

- General administrative overhead or indirect costs
- Alcohol, gifts, or entertainment
- Fundraising, lobbying, or political activities
- Late fees, penalties, or unrelated debts

#### 5. Reimbursement Requests

Reimbursement requests must be made using the Reimbursement Request form provided by the City Treasurer. Requests must be accompanied with appropriate documentation. Requests lacking sufficient documentation may be denied.

Contributions to outside and partner organizations are planned for in the city's annual fiscal-year budgets. The city's fiscal years run July 1-June 30. Requests to access funds awarded in a given fiscal year must be received by the City Treasurer no later than June 20 of that fiscal year. Allow up to two weeks for payment to be made.

#### 6. Reporting and Recordkeeping

Organizations receiving city funding must maintain accurate financial records, including documentation of reimbursed expenditures. A list of reimbursed expenditures will be provided to City Council monthly for review and recordkeeping purposes.

#### 7. Compliance

Failure to comply with the requirements of this policy may result in denial of reimbursement, suspension of funding, or ineligibility for future funding opportunities from the City of Elkins.

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## City Contributions to Outside Organizations Funding Application Form

**Application for City of Elkins Funding in FY 2027 (July 1, 2026-June 30, 2027)**

**Due Date:** January 5, 2026

*If you have questions prior to submitting your request, we are happy to assist. Questions can be addressed to the City Clerk: [suttonstokes@cityofelkinswv.gov](mailto:suttonstokes@cityofelkinswv.gov). Attach additional pages if necessary.*

### ORGANIZATION INFORMATION

Organization Name: \_\_\_\_\_ Date of Request: \_\_\_\_\_

Organization Address: \_\_\_\_\_

Contact Name: \_\_\_\_\_ Contact Phone: \_\_\_\_\_

Contact Email: \_\_\_\_\_

Annual Operating Budget: \_\_\_\_\_

Total Capital Project Budget (if applicable): \_\_\_\_\_

What is the purpose or mission of your organization?

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### USE OF FUNDS

Type of Request:

Capital Funding    Operations    Event/Program    Other

Funding Request Amount: \_\_\_\_\_

Have you received funding from the City in the past?  Yes    No    Unsure

If yes, please provide details for the most recent funding provided:

Amount Provided: \_\_\_\_\_ Fiscal Year: \_\_\_\_\_

Describe how the requested funds will be used, including a project budget and how this request benefits the community.

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List any other funds that will supplement this request (e.g., grants, matching funds, donations) and the number of volunteers or in-kind contributions involved:

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

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**ADDITIONAL INFORMATION REQUESTED**

- A. Attach any additional sheets (as needed) for questions asked in this application.
- B. Provide documentation supporting requested funds such as vendor quotes, operating expense details, proposed job descriptions, or other cost information.
- C. Attach your organization’s budget and sources of general funding (e.g., fundraising, grants, or other income).

**ATTESTATION**

With your signature, you attest/acknowledge that:

- You have read and understand the *City Contributions to Outside Organizations* policy.
- All information provided on this form is true to your knowledge and belief.
- Reimbursements will only be made for expenses within allowed categories as established by Council.
- No reimbursement requests will be considered after June 20 of the fiscal year for which funds are awarded.

*Authorized Signature:*

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Name & Title

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Signature



# City Contributions to Outside Organizations

## Reimbursement Request Form – FY 2027

### ORGANIZATION INFORMATION

Organization Name: \_\_\_\_\_ Date of Request: \_\_\_\_\_

Contact Name: \_\_\_\_\_ Contact Phone: \_\_\_\_\_

Email: \_\_\_\_\_

### REIMBURSEMENT REQUIREMENTS

Reimbursement requests must be submitted **no later than June 20** of the current fiscal year. Expenses must fall within approved categories and be properly documented.

### EXPENDITURE DETAILS

Date	Description	Vendor/Payee	Amount	Documentation
			\$	<input type="checkbox"/> Yes <input type="checkbox"/> No
			\$	<input type="checkbox"/> Yes <input type="checkbox"/> No
			\$	<input type="checkbox"/> Yes <input type="checkbox"/> No

*Add pages if necessary.*

### ATTESTATION

With your signature, you attest/acknowledge that:

- You have read and understand the *City Contributions to Outside Organizations* policy.
- All information provided on this form is true to your knowledge and belief.
- Reimbursements will only be made for expenses within allowed categories as established by Council.
- No reimbursement requests will be considered after June 20 of the fiscal year for which funds are awarded.

*Authorized Signature:*

\_\_\_\_\_

\_\_\_\_\_

Name & Title

Signature



## CITY OF ELKINS AGENDA ITEM REPORT

<b>Meeting Date:</b>	January 12, 2026
<b>Section:</b>	New Business
<b>Category:</b>	Presentation
<b>Agenda Item Name:</b>	Treasurer's report for GF expenditures
<b>Recommended By:</b>	City Treasurer
<b>Summary:</b>	The treasurer will present her monthly update on expenditures in the current fiscal year's General Fund budget.
<b>Fiscal Impact:</b>	n/a
<b>Recommendation:</b>	Review presented information
<b>Attachments:</b>	None



## CITY OF ELKINS AGENDA ITEM REPORT

<b>Meeting Date:</b>	January 12, 2026
<b>Section:</b>	New Business
<b>Category:</b>	Action Item
<b>Agenda Item Name:</b>	Authorizing the closure of the ARPA bank account ending 7005
<b>Recommended By:</b>	City Treasurer
<b>Summary:</b>	The Treasurer requests the closure of the ARPA bank account ending in 7005.
<b>Fiscal Impact:</b>	n/a
<b>Recommendation:</b>	Consider for recommendation to Council
<b>Attachments:</b>	None



## CITY OF ELKINS AGENDA ITEM REPORT

<b>Meeting Date:</b>	January 12, 2026
<b>Section:</b>	New Business
<b>Category:</b>	Action Item
<b>Agenda Item Name:</b>	Christmas tree invoice
<b>Recommended By:</b>	City Treasurer
<b>Summary:</b>	The committee will review expenditures for the 2025 community Christmas tree
<b>Fiscal Impact:</b>	Via Resolution 1863, Council authorized an annual city expenditure of \$1,500, with the rest to be covered by donations.
<b>Recommendation:</b>	Review presented information and make recommendations as necessary.
<b>Attachments:</b>	1. Christmas Tree Expenses

Date	Deposit	Expense	Balance	Vendor
7/7/2025	\$10,000.00		\$10,000.00	JF Allen
7/7/2025	\$5,000.00		\$15,000.00	
8/13/2025	\$1,500.00		\$16,500.00	Wamsley
8/21/2025		\$294.00	\$16,206.00	Almost Heaven Woodcraft
8/26/2025		\$2,934.00	\$13,272.00	Holiday Outdoor
9/5/2025		\$353.22	\$12,918.78	Kathy's Decorating & Design
9/9/2025		\$646.75	\$12,272.03	Holiday Outdoor
9/24/2025		\$11,800.75	\$471.28	Holiday Outdoor
11/4/2026	\$500.00		\$971.28	Depot
11/10/2025	\$1,000.00		\$1,971.28	Elkins Rotary
11/10/2025	\$500.00		\$2,471.28	Davis Trust Co
11/19/2025	\$500.00		\$2,971.28	Citizens Promoting Comm
1/5/2026		\$166.23	\$2,805.05	Kathy's Decorating & Design
Awaiting Pmt	\$1,500.00		\$4,305.05	RCDA
City per Resolution 1863	\$1,500.00		\$5,805.05	COE
Awaiting Pmt	\$500.00		\$6,305.05	Phillips Kolsun
		\$6,000.00	\$305.05	Smith Backhoe

Setup/Take down



## CITY OF ELKINS AGENDA ITEM REPORT

<b>Meeting Date:</b>	January 12, 2026
<b>Section:</b>	New Business
<b>Category:</b>	Action Item
<b>Agenda Item Name:</b>	Review of committee "job descriptions"
<b>Recommended By:</b>	City Clerk
<b>Summary:</b>	The attached "Committee job descriptions" are proposed to be included in the updated Council Rules. Each committee is asked to review and provide input.
<b>Fiscal Impact:</b>	n/a
<b>Recommendation:</b>	Review, discuss, and provide feedback
<b>Attachments:</b>	1. Council Rules - Committee Job Descriptions - 2025_12_23

# Committee Job Descriptions

## Finance Committee

**Charter authority:** 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.

### Core Role

Fiscal stewardship of the City. The Finance Committee focuses on **money, funding mechanisms, and financial sustainability**, not programmatic policy except as it affects finances.

### Instruments That Should Originate Here

- **Budgets** (annual and amended)
- **Legislative actions** authorizing:
  - Municipal debt (bonds, notes, leases)
  - Grant applications and grant acceptances
  - Interfund transfers
- **Financial policies**, including:
  - Reserve policies
  - Debt management policies
  - Investment policies
- **Reports and forecasts** transmitted to Council (non-legislative but formal)

### Examples

- Annual General Fund budget
- Grant acceptance resolutions
- Building Commission financing resolutions
- Multi-year financial forecasts

## Rules and Ordinances Committee

**Charter authority:** Consider and propose to Council new and amended ordinances, rules, and policies.

### Core Role

Custodian of the City's **legislative code and governing rules**. This committee focuses on matters that require **formal lawmaking**, Citywide policies, or changes to the legal framework under which the City operates.

### Instruments That Should Originate Here

- **Ordinances**, including:
  - New ordinances
  - Amendments to the City Code
  - Repeals or consolidations
- **Resolutions** that:
  - Adopt Citywide policies
  - Establish boards, procedures, or regulatory frameworks
- **Codified policies** intended to have general applicability

### Examples

- Zoning ordinance amendments
- Speed limit ordinances
- Traffic regulations codified in City Code
- Ethics policies, procurement policies, fee schedules (if codified)

### Important Clarification

Rules & Ordinances is not concerned with *subject matter* (traffic, buildings, safety rules), but about **legal form**. If something requires an ordinance or changes the Code, this committee is responsible for preparing and presented the needed legislative instrument to Council, even if another committee may have subject-matter expertise to contribute.

## Municipal Properties Committee

**Charter authority:** Monitor and report to Council on the condition of and proposed plans for city buildings, real estate, and rights-of-way. Review and propose to Council capital investment in buildings, real estate, and associated infrastructure.

### Core Role

Oversight of the City's **physical assets and public realm**. This committee is strategic and prospective, focusing on **planning, condition, and capital investment**, rather than regulatory rules.

### Instruments That Should Originate Here

- **Resolutions** proposing:
  - Capital projects
  - Master plans or studies
  - Use or disposition of City property
- **Policy recommendations** related to:
  - Asset management
  - Facilities planning
  - Utilization of public spaces
- **Requests for studies or professional services** tied to infrastructure or public space

### Examples

- Streetscape improvement plans
- Parking or traffic studies
- Sidewalk, road, or right-of-way improvement initiatives
- Building renovation plans
- Long-range facilities planning

## Public Safety Committee

**Charter authority:** Monitor and report to council on the activities of, condition of and proposed plans for municipal public safety assets, including police, fire, and emergency services. Review and propose to Council capital investment in public safety equipment and infrastructure.

### Core Role

Oversight of **operational readiness, policy direction, and capital needs** of police, fire, and emergency services.

### Instruments That Should Originate Here

- **Resolutions** authorizing:
  - Capital purchases for public safety
  - Mutual aid agreements
  - Public safety grants
- **Policy recommendations** related to:
  - Public safety operations
  - Emergency response frameworks
- **Reports** to Council on departmental condition and needs

### Examples

- Police vehicle or equipment purchases
- Fire station or apparatus investments
- Emergency management planning initiatives

## Personnel Committee

**Charter authority:** Review and propose to Council employment policies, including employee compensation and benefits and an employee handbook. Review applications for primary staff positions recommended by the Mayor and make hiring recommendations to Council.

### Core Role

Governance of the City as an employer. Focuses on **workforce policy, structure, and senior staffing**.

### **Instruments That Should Originate Here**

- **Resolutions** adopting or amending:
  - Compensation plans
  - Benefits structures
  - Personnel policies
- **Policy documents**, including:
  - Employee handbook
  - HR policies
- **Hiring recommendations** to Council for primary staff positions

### **Examples**

- Classification and compensation plans
- Health insurance plan changes
- HR policy revisions
- Appointment of administrative officers



## CITY OF ELKINS AGENDA ITEM REPORT

<b>Meeting Date:</b>	January 12, 2026
<b>Section:</b>	New Business
<b>Category:</b>	Action Item
<b>Agenda Item Name:</b>	9/11 speaker travel costs request
<b>Recommended By:</b>	Mayor
<b>Summary:</b>	Request to include \$1,500 in the FY 2027 budget to cover travel expenses for a guest speaker as part of a City-sponsored Fall 2026 community observance marking the 25th anniversary of September 11, 2001. The proposed speaker is an FBI agent and firsthand witness to the events of 9/11; the observance's format will be developed with Council and stakeholder input.
<b>Fiscal Impact:</b>	\$1,500 in FY 2027 General Fund budget
<b>Recommendation:</b>	Consider for approval
<b>Attachments:</b>	1. memo - 9-11 request - mayor

Finance Committee:

I respectfully request that the Finance Committee include \$1,500 in the FY 2027 budget to cover airfare and lodging for a guest speaker for the City's Fall 2026 observance of the 25th anniversary of September 11, 2001.

The proposed speaker would be part of a larger, yet-to-be-designed community observance, which is anticipated to include participation by City first responder agencies and other commemorative and educational components. The specific format and scope of the observance have not yet been determined, and input and ideas from Council and other stakeholders are both welcome and encouraged as planning moves forward.

The proposed speaker is a Federal Bureau of Investigation agent who was present during the events of September 11, and who has since spoken publicly about that experience and its lasting impact on public service, national security, and civic responsibility. The participation of a firsthand witness would significantly enhance the educational and commemorative value of this milestone observance.

This event is intended to serve the broader community by honoring those who lost their lives, recognizing the service of first responders and public servants, and providing historical perspective for residents who did not personally experience the events of 9/11.

The requested funding would be limited to reasonable travel expenses only.

Thank you for your consideration of this request as part of the FY 2027 budget deliberations.

-Jerry Marco, Mayor