



City of Elkins

Finance Committee Meeting

February 17, 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 January 12, 2026.
 - b. Proposed minutes for the meeting of January 20, 2026.
4. **Reports**
5. **New Business**
 - a. Request to open Payroll account at Mountain Valley Bank
 - b. Overtime in the police department
 - c. FY 2027 General Fund budget preparation
 - d. Align HR proposal to assist with compensation and classification project
 - e. FY 2027 Landfill Fund budget
 - f. FY 2026 General Fund Budget Revision SAO 2026-001-03
 - g. FY 2026 General Fund budget revisions 5-12
 - h. FY 2026 General Fund revenues, expenditures, and personnel costs reports
6. **Announcements**
7. **Adjournment**



CITY OF ELKINS AGENDA ITEM REPORT

Meeting Date:	February 17, 2026
Section:	Minutes
Category:	Action Item
Agenda Item Name:	Proposed minutes for the meeting of January 12, 2026.
Recommended By:	City Clerk
Summary:	Minutes proposed for the referenced meeting
Fiscal Impact:	n/a
Recommendation:	Consider for approval
Attachments:	1. Finance Committee - 2026_01_12 - minutes_proposed

FINANCE COMMITTEE MEETING MINUTES

*Phil Gainer Community Center
142 Robert E. Lee Ave. Ext.
January 12, 2026
1:00 p.m.*

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

Also present were: Jerry Marco (mayor), Mike Kesecker (operations manager), Tracy Judy (treasurer), Steve Himes (fire chief), Sutton Stokes (city clerk), and Mikayla Goins (executive secretary).

MINUTES

Lowther **MOVED APPROVAL OF THE MINUTES OF THE MEETING OF DECEMBER 4, 2025.** The motion carried.

NEW BUSINESS

a. **FY 2027 budget planning**

The Committee discussed FY 2027 budget plans. No action taken.

b. **FY 2027 outside contributions**

The Committee discussed FY 2027 outside contributions requests. No action taken.

c. **Treasurer's report for GF expenditures**

The Committee received a report from the Treasurer for GF expenditures. No action taken.

d. **Authorizing the closure of the ARPA bank account ending 7005**

Lowther **MOVED TO RECOMMEND COUNCIL APPROVAL OF CLOSURE OF THE ARPA BANK ACCOUNT ENDING 7005.** The motion carried.

e. **Christmas tree invoice**

The committee discussed Christmas tree invoice. No action taken

f. **Review of committee "job descriptions"**

The Committee discussed the "job description" for the committee. No action taken.

g. 9/11 speaker travel cost request

The Committee discussed the travel cost request for the 9/11 speaker. The Mayor advised that he will include the requested amount in his FY 2027 budget. No action taken.

The meeting adjourned at 1:38 p.m.

Name & Title

Signature



CITY OF ELKINS AGENDA ITEM REPORT

Meeting Date:	February 17, 2026
Section:	Minutes
Category:	Action Item
Agenda Item Name:	Proposed minutes for the meeting of January 20, 2026.
Recommended By:	City Clerk
Summary:	Minutes proposed for the referenced meeting
Fiscal Impact:	n/a
Recommendation:	Consider for approval
Attachments:	1. finance committee - 2026_01_20 - minutes_proposed

FINANCE COMMITTEE MEETING MINUTES

*Phil Gainer Community Center
142 Robert E. Lee Ave. Ext.
January 20, 2026
1:00 p.m.*

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

Also present were: Mike Kesecker (operations manager), Tracy Judy (treasurer), Steve Himes (fire chief), Travis Bennett (police chief), Joshua Martin (human resources, via phone), Sutton Stokes (city clerk), Ronnie Belt (police captain), Wes Lambert (water chief operator), and Mikayla Goins (executive secretary).

NEW BUSINESS

a. Departmental overtime

Lowther **MOVED THAT THE COMMITTEE ENTER EXECUTIVE SESSION WITH THE CHIEF OF POLICE, POLICE CAPTAIN, CITY CLERK, CITY TREASURER, AND HR DIRECTOR (JOINING VIA PHONE) FOR THE AGENDA ITEM “DEPARTMENTAL OVERTIME.”** The stated exemption was for matters arising from the employment, etc. of an individual, as allowed under WVC §6-9A-4 (b) (2) (A).. The motion carried. The executive session began at 1:03 p.m. and ended at 2:01 p.m. The chair announced that no decisions were made and no actions were taken.

b. Planning for FY 2027 budget

The Committee discussed the FY 2027 budget. No action taken.

The meeting adjourned at 2:23 p.m.

Name & Title

Signature



CITY OF ELKINS AGENDA ITEM REPORT

Meeting Date:	February 17, 2026
Section:	New Business
Category:	Action Item
Agenda Item Name:	Request to open Payroll account at Mountain Valley Bank
Recommended By:	City Treasurer
Summary:	Account needed for NeoGov implementation
Fiscal Impact:	n/a
Recommendation:	Consider for recommendation to council
Attachments:	None



CITY OF ELKINS AGENDA ITEM REPORT

Meeting Date:	February 17, 2026
Section:	New Business
Category:	Action Item
Agenda Item Name:	Overtime in the police department
Recommended By:	City Treasurer
Summary:	Discussion of police overtime
Fiscal Impact:	
Recommendation:	Review presented information
Attachments:	None



CITY OF ELKINS AGENDA ITEM REPORT

Meeting Date:	February 17, 2026
Section:	New Business
Category:	Action Item
Agenda Item Name:	FY 2027 General Fund budget preparation
Recommended By:	City Treasurer
Summary:	Item allows discussion of matters pertaining to the FY 2027 budget
Fiscal Impact:	TBD
Recommendation:	Review, discuss, and consider next steps as needed
Attachments:	None



CITY OF ELKINS AGENDA ITEM REPORT

Meeting Date:	February 17, 2026
Section:	New Business
Category:	Action Item
Agenda Item Name:	Align HR proposal to assist with compensation and classification project
Recommended By:	City Treasurer
Summary:	The Treasurer will present information about the attached proposal
Fiscal Impact:	
Recommendation:	Review and consider next steps
Attachments:	1. Align HR Proposal - Compensation

To: Tracy Judy, Treasurer – City of Elkins

From: Lenny Hannigan, Operations Administrator and Business Advisor – AlignHR, LLC

Date: February 3, 2026

Tracy,

Thank you for the opportunity to provide the following proposal. Because the City is a client and because we are somewhat familiar with your structure, we can apply discounts and options for accomplishing the steps required for a complete compensation plan.

Specifically, the City may designate qualified employees to perform some or all of the steps (beginning on page 3) marked with a **red asterisk (*)**, and contract with AlignHR, LLC to be an advisor only.

As you review the components below and the steps beginning on page 3, you will see that the process requires significant input from City staff. Based on our experience with other municipalities, the minimum engagement would be biweekly meetings for at least six months, which includes anticipated meetings with City Council members. Then, depending upon what components the City desires AlignHR to complete the cost would run between \$2,190 (HR Advisory and update the compensation model we reviewed) and \$7,670. Please review the components and let us know what the City will handle. We will provide a more specific quote.

Below are the **core components of a municipal compensation plan**, grounded in West Virginia–specific statutes and municipal HR documents that outline how cities must structure pay, benefits, classifications, and policies.

Key Components of a Municipal Compensation Plan

1. Salary Structure (Base Pay)

A municipal compensation plan must include clearly defined **salaries for every municipal officer and employee**, set formally **by ordinance**, as required by **WV Code §8-5-12**.

This includes:

- Fixed salary rates
 - Restrictions on changing officer salaries during their term
-

2. Job Classification System

WV municipal personnel manuals (e.g., Fairmont and Clarksburg) include **classification plans** that define roles, responsibilities, and pay levels for each job category.

A classification system typically includes:

- Job titles
 - Job descriptions
 - Pay grades
 - Criteria for promotion, reclassification, and transfers
-

3. Pay Plan / Pay Ranges

Municipal handbooks outline structured **pay plans**, often including:

- Salary ranges for each classification
 - Step systems or banding models
 - Rules governing pay adjustments (merit, COLA, tenure)
- These are part of formal municipal “pay plans” documented in city personnel regulations.
-

4. Benefits Package

Compensation also includes employee benefits defined in municipal HR policies such as:

- Health, dental, and vision insurance
- Retirement systems and pension plans
- Disability coverage
- Insurance incentive programs

These are detailed in WV municipal employee handbooks (e.g., Clarksburg, Bridgeport).

WV Code further authorizes municipalities to grant **paid leave and personnel incentives** as part of compensation.

5. Leave Policies

Leave components typically include:

- Paid vacation and sick leave
- Family and Medical Leave Act provisions
- Military, jury duty, and bereavement leave

Municipal handbooks outline leave categories extensively.

6. Overtime, Longevity, and Premium Pay

Municipal policies (e.g., Clarksburg’s wage and salary administration section) include:

- Overtime rules
 - Longevity pay
 - Compensatory time
 - Specialty pay (e.g., certifications, hazard pay)
-

7. Personnel Management Incentives

WV Code gives municipalities authority to include performance-based incentives and personnel management benefits in compensation plans.

Examples include:

- Performance bonuses
 - Educational assistance incentives
 - Paid administrative time
-

8. Payroll Administration and Deductions

Compensation plans must define:

- Payroll schedules
 - Permitted deductions
 - Prohibited deductions (e.g., union dues cannot be automatically deducted unless under specific collective bargaining conditions) per WV Code §8-5-12.
-

9. Policies on Hiring, Promotion, and Advancement

Municipal HR manuals outline procedures related to compensation impact:

- Hiring and salary placement
 - Promotion and reclassification rules
 - Probationary periods
-

10. Compliance and Ordinance Framework

Because WV law requires compensation to be set **by ordinance**, a complete plan must include:

- The formal salary ordinance
 - Any related implementing policies or amendments
- WV Municipal League's handbook emphasizes ordinance procedures and municipal powers.

Steps for Creating a Compensation Plan for a West Virginia Municipality

1. Understand the Legal Requirements*

A compensation plan in West Virginia must comply with **WV Code §8-5-12**, which requires:

- The governing body to **fix the salary or compensation of every municipal officer and employee by ordinance.**
- No officer's salary may be changed during the officer's term.
- Authority to provide paid leave, incentives, and other personnel benefits.

Review any relevant local ordinances (e.g., municipal code Article 165 in WV cities). These ordinances reiterate the requirement for councils to set staff compensation via ordinance.

2. Analyze Current Organizational Structure & Job Classifications*

- Review existing **job descriptions, classifications, and pay structures** to ensure they reflect actual duties.
 - WV municipal handbooks (e.g., City of Clarksburg, City of Bridgeport, Fairmont Personnel Rules) provide examples of classification plans and pay administration sections.
-

3. Perform a Market Analysis / Salary Survey*

- Compare wages with other WV municipalities of similar class size (Class I–IV), counties, and relevant public sector peers.
 - Use WV Municipal League resources (e.g., Municipal Handbook 2023) to understand typical structures and municipal roles.
 - Benchmark benefits (insurance, leave, pension participation) using statewide personnel guidelines.
-

4. Assess Internal Equity*

- Establish consistent pay ranges that align with job classifications.
 - Evaluate compression issues—especially common in police, fire, and public works.
 - Apply merit principles similar to those outlined in Fairmont’s personnel rules.
-

5. Determine Pay Philosophy and Structure*

Decide whether your compensation plan will emphasize:

- **Market competitiveness**
- **Internal equity**
- **Longevity-based increases**
- **Performance-based adjustments**

Municipal codes allow providing incentives, paid leave, and other personnel benefits as part of compensation.

6. Build the Salary Ranges

- Create steps or bands for each job classification.
- Ensure legislative compliance: **any salary adjustments must be enacted by ordinance**, particularly for officers.

- Consider benefits costs as part of total compensation (health, retirement, stipends, etc.), which are detailed in WV municipal handbooks.
-

7. Draft Policies and Ordinances*

Prepare:

- A formal **compensation ordinance** (required by WV law).
 - A written **compensation policy** covering:
 - Pay administration processes
 - COLA adjustments
 - Performance evaluations
 - Promotion, reclassification, and overtime rulesThese elements appear in typical WV city personnel handbooks.
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8. Engage Stakeholders*

- Present the draft plan to council committees, department heads, and legal counsel.
 - Ensure union considerations are addressed if a collective bargaining agreement exists (noting limits on wage deductions in WV Code).
-

9. Adopt the Plan via Municipal Ordinance*

- Follow local ordinance adoption procedures per WV municipal governance requirements (see WV Municipal Handbook).
 - Publicly post or include it in employee handbooks.
-

10. Implement, Communicate, and Train*

- Update employee handbooks.
 - Train supervisors on evaluation, pay progression, and HR compliance expectations.
 - Examples of implementation guidance can be found in Bridgeport and Clarksburg employee handbooks.
-

11. Review Annually*

- Reassess economic conditions.
- Revisit pay ranges for competitiveness.
- Update via new ordinance if municipal officer salaries change (but **not during their active term**, per code).

REFERENCES USED:**West Virginia Code**

1. **West Virginia Code §8-5-12 – Compensation of Officers and Employees**
<https://code.wvlegislature.gov/8-5-12/>
 2. **West Virginia Code §8-5-12 (FindLaw version)**
<https://codes.findlaw.com/wv/chapter-8-municipal-corporations/wv-code-sect-8-5-12/>
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Municipal Codes and Local Ordinances

3. **Point Pleasant, WV – Article 165: Compensation of Municipal Officers and Employees**
<https://codelibrary.amlegal.com/codes/pointpleasantwv/latest/PointPleasant/0-0-0-5237>
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Human Resources Guidance and Personnel Rules

4. **WV Division of Personnel – Policies, Rules, and Guidelines**
<https://personnel.wv.gov/rules/Pages/default.aspx>
 5. **City of Bridgeport – Employee Handbook (March 2023)**
https://www.bridgeportwv.gov/document_center_uploads/nb_2023-handbook-final.pdf
 6. **City of Clarksburg – Personnel & Administrative Policies & Procedures Manual (2024)**
<https://www.cityofclarksburgwv.com/DocumentCenter/View/2227/2024-City-of-Clarksburg-Handbook-first-phase-amendment-FINAL>
 7. **City of Fairmont – Personnel Rules and Regulations (2023)**
<https://www.fairmontwv.gov/DocumentCenter/View/2828/PERSONNEL-RULES-and-REGULATIONS-20221103>
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WV Municipal Governance Resources

8. **Municipal Handbook – WV Municipal League (2023)**
<https://townofbathwv.gov/wp-content/uploads/2025/08/Municipal-Handbook-Fifth-Edition-2023.pdf>



CITY OF ELKINS AGENDA ITEM REPORT

Meeting Date:	February 17, 2026
Section:	New Business
Category:	Action Item
Agenda Item Name:	FY 2027 Landfill Fund budget
Recommended By:	City Treasurer
Summary:	The Treasurer requests recommendation of the attached to Council
Fiscal Impact:	
Recommendation:	Consider for recommendation to Council
Attachments:	1. FY2027 Landfill Budget

BUDGET : -
FUND : 684 LANDFILL FUND
ITEMS PRINTED: ANNUAL BUDGET AMOUNTS

PAGE: 1

ACCOUNT NO#	===== ACCOUNT NAME =====	ANNUAL BUDGET
684-000-302-0000	Penalties	0.00
684-000-354-0000	Landfill/Incinerator Fees	0.00
684-000-380-0000	Interest Earned On Investments	4,000.00CR
684-000-383-0000	Sale of Fixed Asset	0.00
684-000-399-0000	Miscellaneous Revenue	0.00

PAGE TOTAL: 4,000.00CR

TOTAL REVENUES: 4,000.00CR

BUDGET : -
FUND : 684 LANDFILL FUND
ITEMS PRINTED: ANNUAL BUDGET AMOUNTS

ACCOUNT NO#	===== ACCOUNT NAME =====	ANNUAL BUDGET
684-801-213-0000	Utilities	300.00
684-801-220-0000	Advertising	0.00
684-801-223-0000	Professional Services	2,900.00
684-801-226-0000	Insurances & Bonds	800.00
684-801-230-0000	Contracted Services	0.00
	PAGE TOTAL:	4,000.00
	TOTAL EXPENDITURES:	4,000.00
	NET REVENUES/EXPENDITURES:	0.00



CITY OF ELKINS AGENDA ITEM REPORT

Meeting Date:	February 17, 2026
Section:	New Business
Category:	Action Item
Agenda Item Name:	FY 2026 General Fund Budget Revision SAO 2026-001-03
Recommended By:	City Treasurer
Summary:	See attached memo and budget revision form
Fiscal Impact:	
Recommendation:	Consider for recommendation to Council
Attachments:	1. SAO-2026-001-03

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: **2026**
 Fund: **1**
 Revision Number: **3**
 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
365	Federal Government Grants		80,000		80,000
366	State Government Grants		40,000		40,000
381	Reimbursements	772,388	920,000		1,692,388
386	Insurance Claims		14,693		14,693
399	Miscellaneous Revenues	36,000	25,218		61,218
	#N/A				
NET INCREASE/(DECREASE) Revenues (ALL PAGES)			1,079,911		

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	45,730	5,000		50,730
436	Building Inspection	87,572	7,000		94,572
440	City Hall	1,085,673	937,911		2,023,584
444	Contributions / Transfers to Other Funds		150,000		150,000
699	Contingencies*	623,968		210,000	413,968
700	Police Department	1,804,169	150,000		1,954,169
900	Parks & Recreation	305,796	40,000		345,796
	#N/A				
	#N/A				
	#N/A				
NET INCREASE/(DECREASE) Expenditures			1,079,911		

APPROVED BY THE STATE AUDITOR

BY: Deputy State Auditor, Local Government Services Division Date

AUTHORIZED SIGNATURE OF ENTITY

APPROVAL DATE



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 365 (Federal Grants) by \$80,000
- Increase account 366 (State Grants) by \$40,000
- Increase account 381 (Reimbursements) by \$920,000
- Increase account 386 (Insurance Claims) by \$14,693
- Increase account 399 (Miscellaneous Revenues) by \$25,218

Expenditures:

- Account 409-Mayor's Office, increase by \$5,000 for supplies & materials.
- Account 436-Building Inspector, increase by \$7,000 for wages.
- Account 440-City Hall, increase by \$937,911 for City Hall construction loan.
- Account 444-Cont/Transfer to Other Funds, increase by \$150,000 for fire department, wages, overtime, contracted services.
- Account 699-Contingencies, decrease by \$210,000.
- Account 700-Police, increase by \$150,000 for retirement, overtime, maint. of auto/trucks, computer software.
- Account 900-Parks & Recreation, increase \$40,000 for wages, maint. of bldgs./grounds, auto supplies, computer software, capital outlay bldgs..



CITY OF ELKINS AGENDA ITEM REPORT

Meeting Date:	February 17, 2026
Section:	New Business
Category:	Action Item
Agenda Item Name:	FY 2026 General Fund budget revisions 5-12
Recommended By:	City Treasurer
Summary:	Budget revisions shifting funds within various departments for FY 2026
Fiscal Impact:	Shifts already budgeted funds within departments
Recommendation:	Consider for recommendation to council
Attachments:	1. General Fund Budget Revisions 5-12

General Fund Budget Revision

Revision Number 5

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	230-0000 Contracted Services	\$1,500.00
TOTAL			\$1,500.00

Department	Transfer To/Description	Amount
413-Treasurer	218-0000 Postage	\$1,000.00
	222-0000 Dues & Subscriptions	\$500.00
		\$1,500.00

Tracy Fudy

General Fund Budget Revision

Revision Number 7

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	459-0000 Capital Outlay Equipment	\$7,200.00
TOTAL			\$7,200.00

Department	Transfer To/Description	Amount
754-Central Garage	211-0000 Telephone	\$3,200.00
	219-Buildings & Equipment & Rents	\$500.00
	230-0000 Contracted Services	\$500.00
	341-0000 Supplies & Materials	\$3,000.00
		\$7,200.00

General Fund Budget Revision

Revision Number 9

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	\$10,600.00
TOTAL				\$10,600.00

Department	Transfer To/Description	Amount
750-Streets	105-0000 Group Insurance	\$10,000.00
	353-0000 Computer Software	\$600.00
		\$10,600.00

General Fund Budget Revision

Revision Number 6

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	\$1,000.00
TOTAL			\$1,000.00

Department	Transfer To/Description	Amount
704-Police Admin	108-0000 Overtime	\$1,000.00
		\$1,000.00

General Fund Budget Revision

Revision Number 11

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	955-Human Resources	214-0000 Travel	\$3,000.00
TOTAL			\$3,000.00

Department	Transfer To/Description	Amount
955-Human Resources	104-0000 FICA Expense	\$3,000.00
		\$3,000.00

Tracy Judy



CITY OF ELKINS AGENDA ITEM REPORT

Meeting Date:	February 17, 2026
Section:	New Business
Category:	Presentation
Agenda Item Name:	FY 2026 General Fund revenues, expenditures, and personnel costs reports
Recommended By:	City Treasurer
Summary:	Presentation of information about General Fund revenues, expenditures, and personnel costs
Fiscal Impact:	n/a
Recommendation:	Review presented information
Attachments:	<ol style="list-style-type: none"> 1. GF Revenues 2. Personnel Costs

General Fund Revenue Trends

Fiscal Year	County Taxes	Gas & Oil Tax	Utility Excise Tax	2% City Utility Tax	B&Os	Liquor Tax	Hotel Tax	Sales Tax	Court Fines, Admin, Bonds	Police Equipment Fees	Parking	Licenses	Bld Permit	Franchise Fees	IRP Fees	PGCC Rents
2015	\$902,479.70	\$12,893.41	\$216,776.50	\$53,863.96	\$1,153,555.40	\$119,813.87	\$174,417.95	\$0.00	\$68,405.91	\$24,435.82	\$11,089.00	\$22,051.04	\$18,579.27	\$94,138.56	\$29,276.53	\$0.00
2016	\$967,373.43	\$25,080.54	\$326,396.20	\$51,819.80	\$1,153,521.44	\$119,145.08	\$187,257.19	\$0.00	\$58,673.50	\$18,220.50	\$6,250.00	\$9,040.00	\$21,771.59	\$97,317.42	\$47,791.40	\$4,375.00
2017	\$1,031,512.84	\$0.00	\$355,212.99	\$53,344.19	\$1,225,653.40	\$154,534.11	\$199,467.96	\$0.00	\$79,179.00	\$28,141.75	\$8,594.00	\$39,760.00	\$28,982.64	\$119,066.93	\$46,761.54	\$30,235.00
2018	\$938,105.79	\$9,308.61	\$350,505.81	\$59,761.99	\$1,349,507.00	\$120,248.05	\$191,508.65	\$0.00	\$72,302.70	\$23,985.25	\$13,861.00	\$22,767.18	\$30,496.55	\$93,607.15	\$75,668.74	\$29,625.18
2019	\$1,012,440.62	\$14,900.98	\$364,463.55	\$66,112.60	\$1,548,092.99	\$150,015.75	\$215,828.64	\$1,063,508.58	\$78,183.43	\$20,146.00	\$5,850.50	\$32,765.00	\$27,173.63	\$92,587.58	\$91,843.23	\$38,665.30
2020	\$984,846.27	\$16,857.75	\$282,602.19	\$58,992.41	\$1,392,751.11	\$101,501.56	\$166,565.19	\$1,131,217.46	\$84,390.82	\$20,075.38	\$949.00	\$30,620.00	\$28,798.62	\$88,668.89	\$94,967.40	\$36,456.00
2021	\$1,049,392.10	\$11,324.73	\$321,403.79	\$71,585.64	\$1,351,775.52	\$101,433.04	\$132,928.43	\$1,296,032.28	\$48,847.08	\$15,012.84	\$7,750.23	\$33,335.00	\$25,543.25	\$85,141.02	\$61,343.19	\$16,380.00
2022	\$1,040,566.71	\$12,793.05	\$322,127.84	\$74,116.04	\$1,452,717.75	\$96,851.16	\$187,146.83	\$1,471,556.01	\$50,276.32	\$14,935.40	\$12,009.79	\$29,540.00	\$28,120.75	\$78,675.36	\$63,884.41	\$37,629.00
2023	\$1,099,937.44	\$40,323.89	\$331,912.54	\$76,801.57	\$1,706,913.64	\$93,429.26	\$220,334.99	\$1,466,879.11	\$56,343.59	\$16,271.88	\$8,152.77	\$30,120.00	\$32,931.05	\$73,618.52	\$61,697.10	\$59,733.25
2024	\$1,219,144.29	\$70,881.19	\$330,202.62	\$87,336.54	\$1,764,284.46	\$87,360.62	\$246,536.29	\$1,503,742.08	\$24,424.63	\$6,135.12	\$4,796.78	\$30,200.00	\$30,818.40	\$66,273.67	\$67,381.72	\$61,740.00
2025	\$1,251,667.74	\$25,525.61	\$359,303.29	\$97,484.84	\$2,398,240.59	\$88,114.56	\$292,055.21	\$1,560,702.91	\$18,606.28	\$2,678.83	\$10,710.00	\$31,594.15	\$21,869.75	\$60,706.17	\$63,795.28	\$50,508.00
2026 thru 1/31/26	\$868,478.70	\$17,287.38	\$199,930.07	\$54,928.78	\$1,520,938.88	\$66,239.20	\$216,181.67	\$1,255,356.26	\$9,206.87	\$2,248.00	\$5,245.00	\$9,365.00	\$13,488.37	\$28,315.02	\$39,407.99	\$30,745.00

Trending Upward
Trending Downward

GENERAL FUND

Dept	Personnel Costs	Percent of Personal Costs
Mayor	\$23,807.00	52%
Council	\$95,000.00	97%
Treasurer	\$294,200.00	90%
Clerk	\$191,700.00	76%
Municipal Judge	\$39,100.00	34%
Custodial	\$121,893.00	77%
Building Inspector	\$72,222.00	82%
Public Works	\$147,175.00	85%
Police	\$1,363,269.00	76%
Police Admin	\$90,087.00	100%
Street	\$582,351.00	47%
Central Garage	\$132,931.00	77%
Human Resources	\$191,600.00	88%
Budget Overall	\$3,345,335.00	49%

PARKS FUND

Dept	Personnel Costs	Percent of Personal Costs
Parks	\$297,096.00	89%
Budget Overall	\$297,096.00	89%

SANITATION FUND

Dept	Personnel Costs	Percent of Personal Costs
Sanitation	\$550,150.00	36%
Utility Billing	\$25,500.00	89%
Admin	\$48,600.00	47%
Budget Overall	\$624,250.00	38%

SEWER FUND

Dept	Personnel Costs	Percent of Personal Costs
CSO	\$37,330.00	64%
CSO-Other	\$184,860.00	100%
Collection	\$184,860.00	18%
Treatment	\$321,390.00	23%
Utility Billing	\$25,960.00	86%
Admin	\$82,150.00	16%
Budget Overall	\$836,550.00	26%

WATER FUND

Dept	Personnel Costs	Percent of Personal Costs
Pumping & Maintenance	\$305,592.00	54%
Treatment	\$305,592.00	13%
Distribution	\$633,103.00	58%
Utility Billing	\$26,025.00	86%
Admin	\$125,491.00	16%
Budget Overall	\$1,395,803.00	29%