



# City of Elkins

## Finance Committee Meeting

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March 9, 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 February 17, 2026
4. **Reports**
5. **New Business**
  - a. Presentation of FY 2027 budget
  - b. Request to increase FY 2027 EPRC funding
  - c. Consideration of FY 2027 funding requests by outside organizations
6. **Announcements**
7. **Adjournment**



## CITY OF ELKINS AGENDA ITEM REPORT

<b>Meeting Date:</b>	March 9, 2026
<b>Section:</b>	Minutes
<b>Category:</b>	Action Item
<b>Agenda Item Name:</b>	Proposed minutes for the meeting of February 17, 2026
<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 Committee - 2026_02_17 - minutes_proposed

# FINANCE COMMITTEE MEETING MINUTES

*Phil Gainer Community Center  
142 Robert E. Lee Ave. Ext.  
February 17, 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), Travis Bennett (police chief), Joshua Martin (human resources), Sutton Stokes (city clerk), and Mikayla Goins (executive secretary).

## MINUTES

Lowther **MOVED APPROVAL OF THE MINUTES FOR THE MEETING OF JANUARY 12, 2026.** The motion carried.

Lowther **MOVED APPROVAL OF THE MINUTES FOR THE MEETING OF JANUARY 20, 2026.** The motion carried.

## REPORTS

Judy reported that the city had received no responses to an RFP for general liability insurance.

## NEW BUSINESS

### a. Request to open Payroll account at Mountain Valley Bank

Funds for each payroll issue would be transferred from another MVB account to this account, requiring the authorization of two of the City's approved signatories.

Hinchman **MOVED RECOMMENDING COUNCIL APPROVAL TO OPEN A PAYROLL ACCOUNT AT MOUNTAIN VALLEY BANK.** The motion carried.

### b. Overtime in the police department

Lowther **MOVED THAT COUNCIL ENTER EXECUTIVE SESSION WITH MARCO, BENNETT, MARTIN, AND STOKES FOR THE AGENDA ITEM "OVERTIME IN THE POLICE DEPARTMENT."** 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 1:07 p.m. and ended at 1:40 p.m. The committee chair announced that no decisions were made and no actions were taken.

There was discussion of the fact that the State Auditor’s Chart of Accounts includes only “Salary & Wages” and “Overtime/Extra Help.” For the Police Department, this prevents separating holiday pay, scheduled overtime, and pay for officers attached to the inter-agency task force from traditional overtime, i.e., unscheduled hours worked above normal assigned hours. A similar circumstance exists concerning mandatory overtime in the Fire Department.

**c. FY 2027 General Fund budget preparation**

The county assessor’s valuation figures are expected March 2. With these figures and budget proposals from the Leadership Team, it will be possible to build a complete picture of the proposed FY 2027 budget for discussion at the Committee’s regular March 9 meeting.

**d. Align HR proposal to assist with compensation and classification project**

A proposal from Align HR to build a classification and compensation structure was discussed. Instead of accepting this proposal, Martin will begin work on this project.

**e. FY 2027 Landfill Budget Fund**

Hinchman **MOVED RECOMMENDING COUNCIL APPROVAL OF FY 2027 LANDFILL BUDGET FUND.** The motion carried.

**f. FY 2026 General Fund Budget Revision SAO 2026-001-03**

Lowther **MOVED RECOMMENDING COUNCIL APPROVAL OF FY 2026 GENERAL FUND BUDGET REVISION SAO 2026-001-03.** The motion carried.

**g. FY 2026 General Fund Budget Revisions 5-12**

Lowther **MOVED RECOMMENDING COUNCIL APPROVAL OF FY 2026 GENERAL FUND BUDGET REVISIONS 5-12.** The motion carried.

**h. FY 2026 General Fund revenues, expenditures, and personnel costs reports**

Judy presented FY 2026 General Fund revenues, expenditures, and personnel costs reports.

The meeting adjourned at 2:11 p.m.

\_\_\_\_\_  
Name & Title

\_\_\_\_\_  
Signature



## CITY OF ELKINS AGENDA ITEM REPORT

<b>Meeting Date:</b>	March 9, 2026
<b>Section:</b>	New Business
<b>Category:</b>	Presentation
<b>Agenda Item Name:</b>	Presentation of FY 2027 budget
<b>Recommended By:</b>	General Fund Administrative Officers
<b>Summary:</b>	See attached presentation memo from the City Treasurer
<b>Fiscal Impact:</b>	<p>The proposed FY 2027 budget projects revenues at \$6,453,371. With this projected revenue level, proposed expenditure levels would require \$699,683 carryover for balance.</p> <p>The FY 2025 carryover was \$1.4 million; the FY 2026 carryover was \$901,000.</p>
<b>Recommendation:</b>	Review and consider recommendation to Council
<b>Attachments:</b>	<ol style="list-style-type: none"> <li>1. City Treasurer General Fund Budget Presentation</li> <li>2. FY2027 General Fund Budget</li> </ol>

## General Fund Proposed Budget for Fiscal Year 2026-2027

The General Fund administrative officers proposed budget for the City of Elkins Fiscal Year 2026-2027 totals \$6,453,371 in revenues. The Consumer Price Index (CPI) for calendar year 2021 was 7.0%. 2022 was 6.5%, 2023 was 3.4%, 2024 was 2.9%, and 2025 was 2.7%. This is a total increase of 22.50% over a five-year period. Inflation continues to play a factor when planning for projects and daily operations.

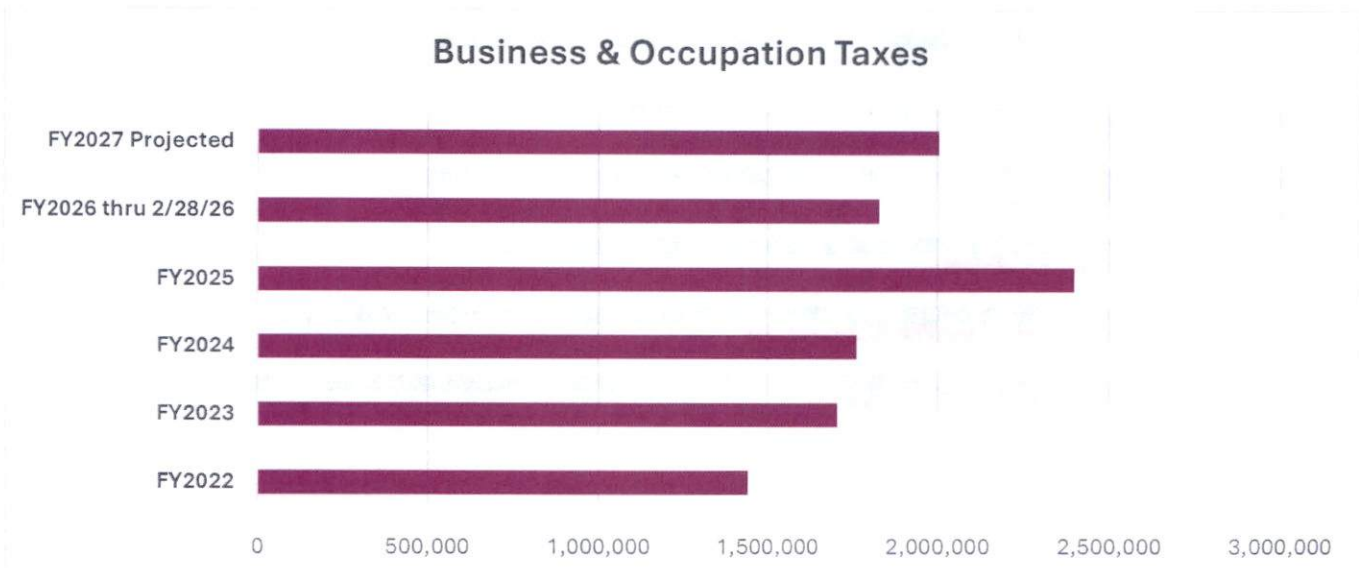
FY22 Actual Revenue	\$7,098,806 (Includes \$1,522,000 ARPA)
FY23 Actual Revenue	\$6,030,608
FY24 Actual Revenue	\$6,578,585
FY25 Actual Revenue	\$7,873,036 (Includes \$1,068,755 for Fed/St Grants & Insurance Claims)
FY26 Actual Revenue thru 2/28/26	\$7,056,043 (Includes \$1,708,139 MVB reimbursement)
FY27 Projected Revenues	\$6,453,371 (Carryover amount needed is \$699,683 to meet expenses)

### Revenues:

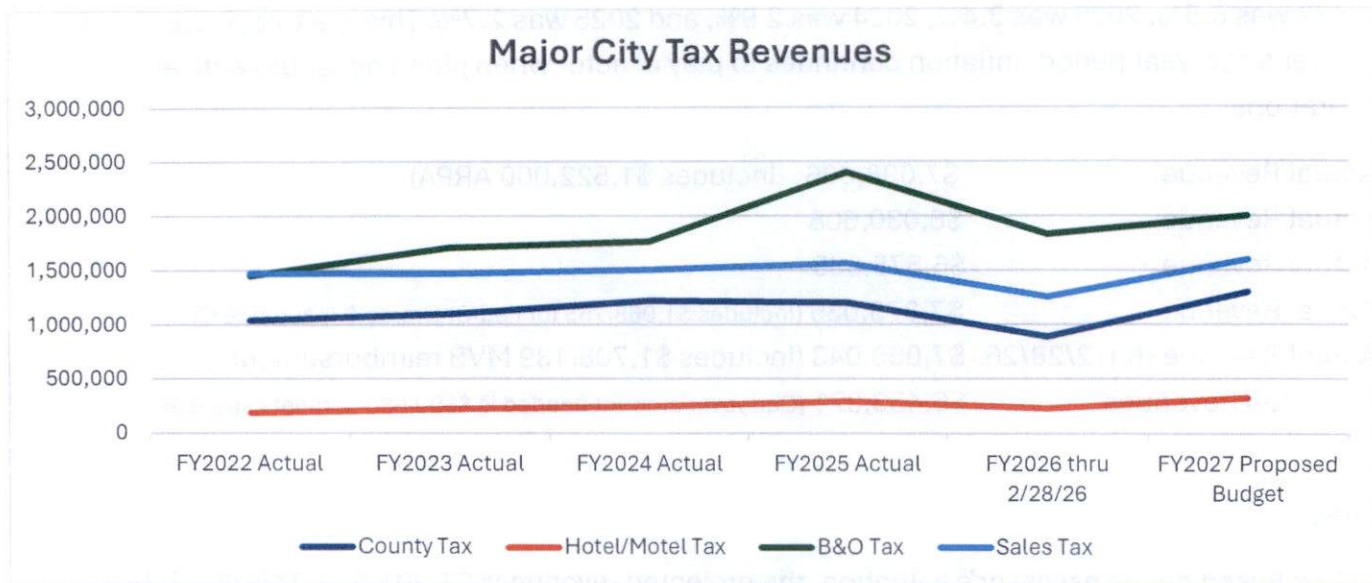
County Tax: Based on the assessor’s valuation, the projected revenue is \$1,301,559. This is a 4.26% increase from FY26 tax revenue.

Hotel/Motel Tax: Due to increased tourism, Durbin & Greenbrier Valley Railroad, and the opening of the Randolph County Conference and Events Center, we should see an increase in revenues. The projected increase is to \$325,000 compared to \$260,000 this current fiscal year. 50% of the revenues go to the Convention & Visitors Bureau (Depot Welcome Center) as required by state code. The remaining 50% goes to Parks & Recreation as adopted by city council.

B&O Tax: Business and Occupation tax revenues have steadily increased since FY2022. The city is seeing growth and construction. We continue to watch closely in case there is a downturn.

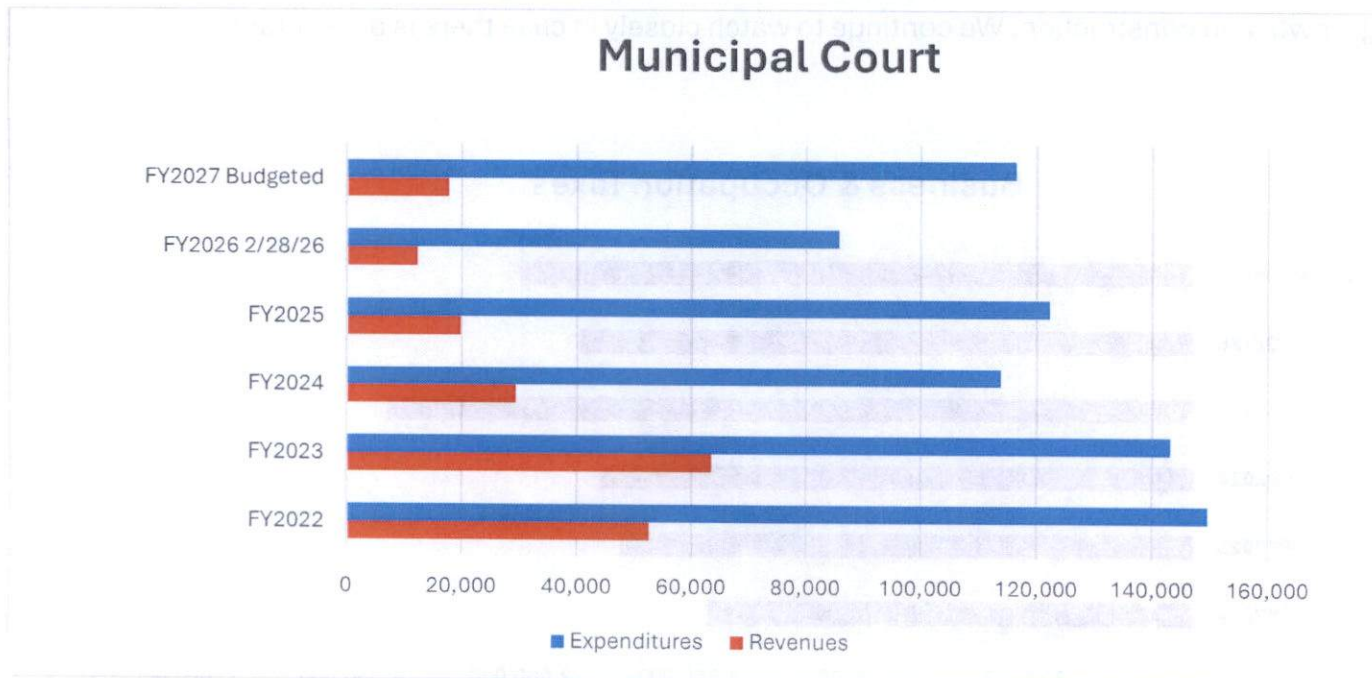


**Sales Tax:** The sales tax revenues continue to be an important part of our budget. The three previous years averaged \$1,510,441 annually, which is an average increase of \$29,715 for the same three-year period. We have budgeted \$1,600,000 for the upcoming fiscal year.

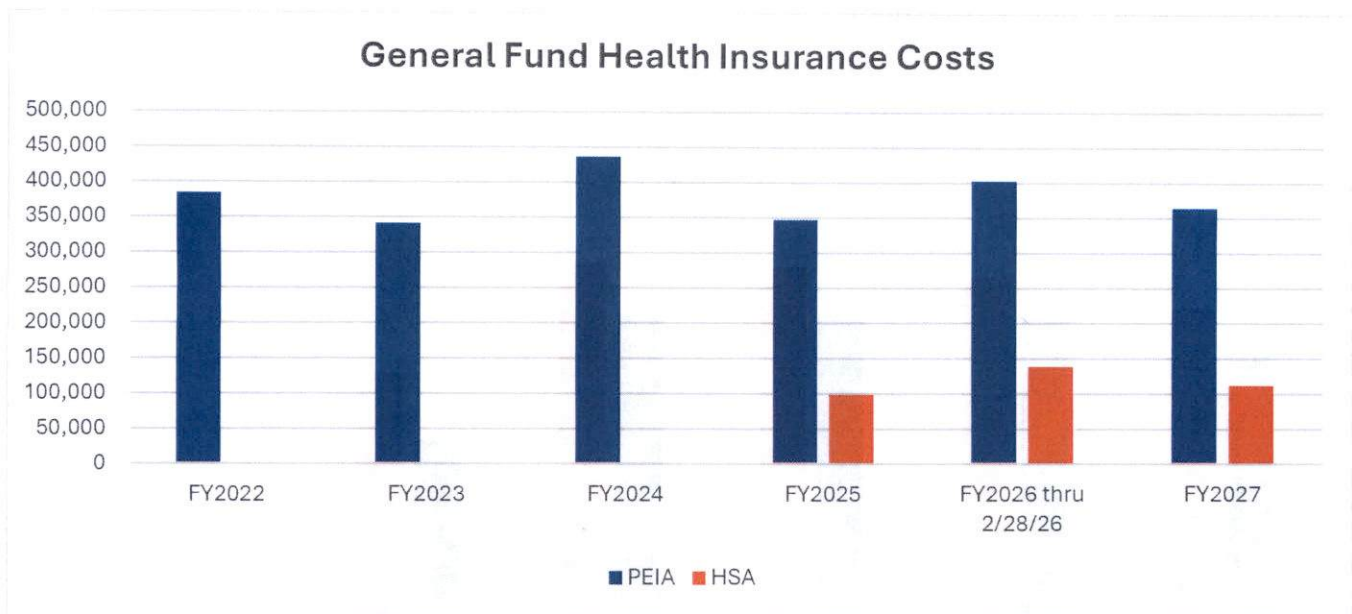


**Expenditures:**

Due to conservative revenue projections, each budget has been carefully reviewed. There is one new part-time position in the mayor’s budget. The court Clerk’s position will be absorbed internally due to revenues and expenditures.



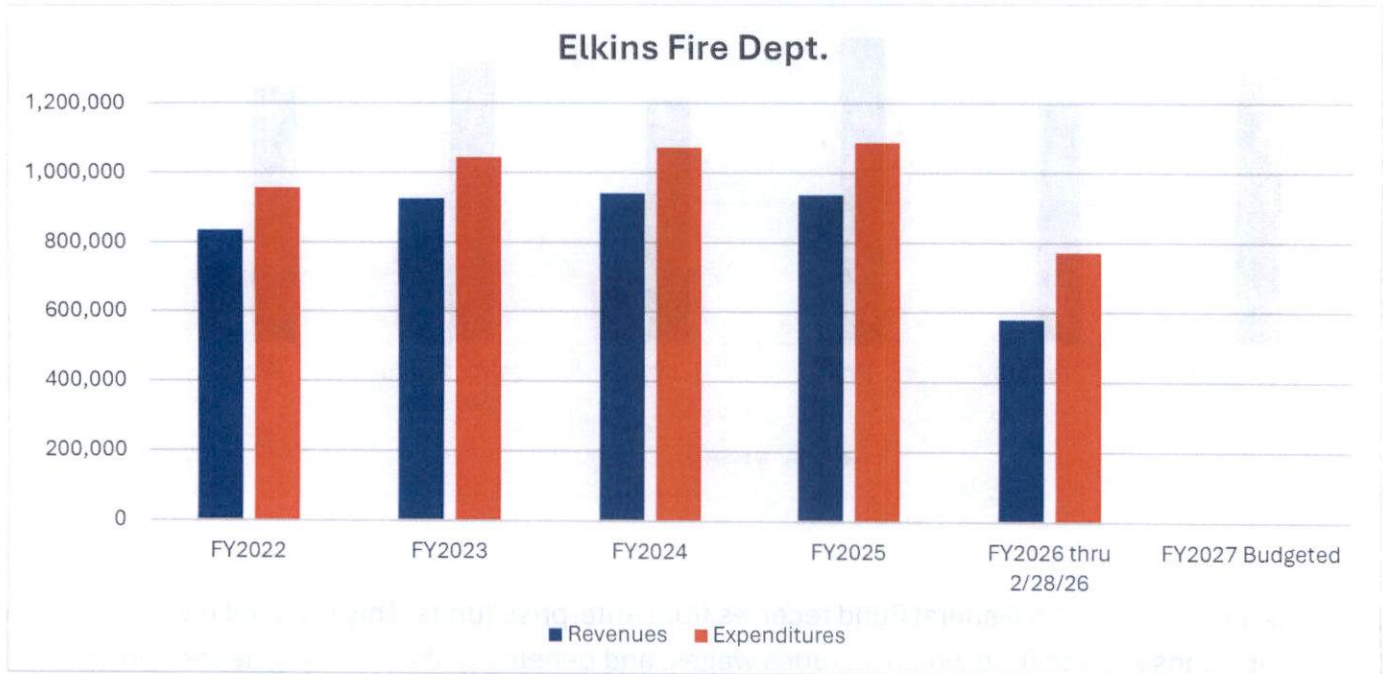
The City has seen substantial increases in health insurance premiums over several years. In this year’s budget, departments have budgeted a 5% PEIA Plan C increase with no changes to the HSA annual contribution. This is an important benefit for retaining our employees.



Indirect costs are revenues the General Fund receives from enterprise funds. This is based on the number of employees in each fund which includes wages, and benefits of the following departments: Mayor, Treasurer, Human Resources/Payroll. Each of these do work for the enterprise funds, e.g., billing, cash collections, payroll, accounts payable. My recommendation is to waive the indirect costs for Fire and Parks. The General Fund provides a contribution to Parks in addition to hotel tax revenues.



The fire department will need additional support. In 2015, the city implemented the first due fire fee. We are in the eleventh year, and costs have risen without any adjustments to the fire fee amount charged. Looking back at the projected revenues upon implementation, the projection total was \$885,113 for in city and first due service area.



Partner and community requests this year total \$207,200. There is \$111,700 available for outside contributions which is determined by council and will come from carryover funds.

A 1% pay increase for hourly employees effective the first pay period in July 2026, is included in the General Fund budget.

The city's contribution to the Municipal Police and Firefighters Retirement System for FY2027 will remain at 8.5% based on the annual actuarial valuation of assets and liabilities.

The city's contribution to the Consolidated Public Retirement Board (PERS) is decreasing from 9% to 8% based on the annual actuarial valuation of assets and liabilities.

In 2015, the city closed the existing pension plan for police and fire. Based on the actuarial valuation for police as of July 1, 2024, for FYE June 30, 2026, no employer contribution is required as they are projected to be funded at 112.47%. However, that may change once we receive the next actuarial valuation this fall. We have budgeted \$30,000 in the police department. Based on the actuarial valuation for fire as of July 1, 2024, for FYE June 30, 2026, no employer contribution is required, and no amount will be budgeted. Fire is projected to be funded at 135.37%. If either plan falls below 110%, then employer contributions will be required.

**General Fund Annual Current Debt:**

Vehicle leases: Custodial (1)	\$ 6,618.24
Operations (1)	\$ 4,543.68
City Hall (1)	\$ 3,362.28
Street Dept (2)	\$ 8,489.52
Police Dept (19)	\$ 194,846.52
Phil Gainer Community Center	\$ 57,998.40
HVAC Project	\$ 54,115.20
City Hall Project	\$ 252,000.00 (estimated)
<b>Total Debt:</b>	<b>\$581,973.84</b>

**Budgeted new debt by department:**

**Custodial** – Purchase of a side by side for snow removal for city hall & EPD parking lots and sidewalks around city hall. This will free up the street department to focus on snow removal for the streets.

**Streets** – Purchase of the 2020 Ford F550 which is currently being leased thru Enterprise. Replacing the leased 2020 Ford F250 and leasing another Ford F250 for increased plowing operations.

**Streets/Central Garage** – A new roof is desperately needed for the Baxter St. Garage which was purchased in 2006. It is budgeted in both departments.

**Code Enforcement** - Replacing the 2017 Jeep Compass with a leased truck. This is so the Code Enforcement Officer can haul materials she often needs when dealing with dilapidated properties.

**Police** – Chief Bennett has expressed interest in purchasing the Jeep from Operations to use for parking enforcement. Leases are expiring in the coming months and new leases will begin.

## Capital Program Next 5 Years

Project	Cost	Financing	Time Frame	Operating & Maintaining Cost	Fund
City Hall Project	\$4,100,000	Phase-32 years @ 4.75% Seeking state & federal tax credits.	Summer 2025 - August 2026 If the project is not completed by August 31, 2026, we will lose the funding.	Built into budget annually	General Fund
Davis Avenue Bridge	estimates at \$4-\$7 million	IJA funds administered by WVDOT. Amount unknown. See Resolution #1601.	Fall 2026 - Fall 2027	Little to none should be anticipated	General Fund
Streetscape Improvements	\$1.8 million	TIF/Possible Grants	FY2026 Design Work	If the city does not assume ownership then maintenance will be limited to streetlamps and furnishings.	General Fund
Riverfront Development	\$3.3 million	TIF/Possible Grants	FY2026 Design Work	Estimates should include funding an additional EPRC employee, possible small equipment, gravel, and decking replacement 2-5 years after construction.	General Fund
Trail Construction	\$3.0 million	TIF/Possible Grants	FY2026 Design Work	EAST is developing a plan	General Fund

**Tracy Judy**  
**City Treasurer**

ACCOUNT NO#	===== ACCOUNT NAME =====	ANNUAL BUDGET
001-000-300-0301	Committed Comm Outreach	0.00
001-000-301-0001	Current Year Taxes	1,301,559.00CR
001-000-301-0002	Prior Year Taxes	25,000.00CR
001-000-301-0004	Third Year Taxes	0.00
001-000-301-0006	Supplemental Taxes	25,000.00CR
001-000-301-0012	Tax Loss Restoration Dist	1,000.00CR
001-000-302-0001	Interest A	2,000.00CR
001-000-302-0002	Interest B	0.00
001-000-303-0000	Gas & Oil Severance Tax	20,000.00CR
001-000-304-0000	Utility Excise Tax	350,000.00CR
001-000-304-0001	2% City Utility Tax	95,000.00CR
001-000-305-0000	Business & Occupation Tax	2,000,000.00CR
001-000-305-0001	Business & Occupation Penalty	5,000.00CR
001-000-306-0000	Wine & Liquor Tax	88,000.00CR
001-000-307-0000	Animal Control Tax	1,500.00CR
001-000-308-0000	Hotel Occupancy Tax	325,000.00CR
001-000-308-0001	Hotel Occupancy Penalty	0.00
001-000-314-0000	Sales Tax	1,600,000.00CR
001-000-320-0000	Fines, Fees & Court Costs	13,000.00CR
001-000-320-0001	Muni Court Restitution	100.00CR
001-000-320-0002	Police Equipment Fees	4,000.00CR
001-000-320-0003	Court Administration Fees	1,500.00CR
001-000-320-0004	Court Tech & Maint Fees	400.00CR
001-000-320-0006	DUI - State	100.00CR
001-000-320-0007	DUI - City	100.00CR
001-000-320-0008	WV Public Defender Service	0.00
001-000-320-0009	Code Enforcement Fines	6,000.00CR
001-000-320-0010	Bonds	2,000.00CR
001-000-320-0011	Penalties	0.00
001-000-320-0012	Demo-Liens	0.00
001-000-321-0000	Parking Violations	300.00CR
001-000-321-0001	Parking Violations St. Sweeper	8,000.00CR
001-000-321-0002	Parking Penalties	1,500.00CR
001-000-322-0000	Reg Jail Ops Part Reimb	500.00CR
001-000-325-0000	Licenses	29,000.00CR
001-000-325-0001	License Penalty	1,000.00CR
001-000-326-0000	Building Permit Fees	29,000.00CR
001-000-327-0000	Variances	1,000.00CR
001-000-328-0000	Franchise Fees	62,000.00CR
001-000-330-0000	IRP Fees	60,000.00CR
001-000-340-0000	PGCC Bball Player Fees	500.00CR
001-000-340-0001	PGCC Bball Sponsor Fees	500.00CR
001-000-341-0000	Municipal Service Fees	1,500.00CR
001-000-341-0001	Rental Agreement Fees	0.00
001-000-341-0002	Vacant Structure Fees	0.00
001-000-343-0000	Parking	5,800.00CR
001-000-345-0000	Rents, Royalties & Concession	1,825.00CR

PAGE TOTAL: 6,068,684.00CR

ACCOUNT NO#	===== ACCOUNT NAME =====	ANNUAL BUDGET
001-000-345-0001	PGCC Rents	54,000.00CR
001-000-350-0000	Refuse Collection	3,000.00CR
001-000-361-0000	Charges For Services	500.00CR
001-000-365-0000	Federal Government Grants	0.00
001-000-366-0000	State Government Grants	0.00
001-000-368-0000	Contrib from Other Entities	0.00
001-000-370-0000	City Hall Chg to Fire	0.00
001-000-370-0001	City Hall Chg to Parks	0.00
001-000-370-0002	City Hall Chg to Water	73,630.00CR
001-000-370-0003	City Hall Chg to Sewer	54,254.00CR
001-000-370-0004	City Hall Chg to Sanitation	46,503.00CR
001-000-371-0000	Payment in Lieu of Taxes	20,000.00CR
001-000-376-0000	Gaming Income	10,000.00CR
001-000-379-0000	Property Rehabilitation	0.00
001-000-380-0000	Interest Earned on Investments	35,000.00CR
001-000-381-0000	Reimbursements	20,000.00CR
001-000-382-0000	Refunds & Rebates	11,000.00CR
001-000-383-0000	Sale of Fixed Asset	0.00
001-000-386-0000	Insurance Claims	0.00
001-000-387-0000	Filing Fees	300.00CR
001-000-389-0000	Accident Reports	2,000.00CR
001-000-391-0000	Recycling Program	4,500.00CR
001-000-397-0000	Video Lottery	25,000.00CR
001-000-399-0000	Miscellaneous Revenue	25,000.00CR
001-000-399-0001	PGCC Donations	0.00
001-000-399-0002	Police Donations	0.00
001-000-399-0003	Tree Board Donations	0.00
001-000-399-0004	Cash Over or Short	0.00

PAGE TOTAL: 384,687.00CR

TOTAL: 6,453,371.00CR

TOTAL REVENUES: 6,453,371.00CR

ACCOUNT NO#	===== ACCOUNT NAME =====	ANNUAL BUDGET
DEPT NO: 404	State Grants	
001-404-220-0000	Advertising	0.00
001-404-223-0000	Professional Services	0.00
001-404-230-0000	Contracted Services	0.00
	PAGE TOTAL:	0.00
	DEPT TOTAL:	0.00

ACCOUNT NO#	===== ACCOUNT NAME =====	ANNUAL BUDGET
DEPT NO: 409	MAYOR	
001-409-101-0000	Official's Salary	20,000.00
001-409-103-0000	Salary & Wages	61,000.00
001-409-104-0000	FICA Expense	6,200.00
001-409-105-0000	Group Health Insurance	0.00
001-409-106-0000	Retirement	4,880.00
001-409-211-0000	Telephone	500.00
001-409-214-0000	Travel	18,000.00
001-409-220-0000	Advertising	500.00
001-409-221-0000	Training & Education	1,200.00
001-409-222-0000	Dues & Subscriptions	5,500.00
001-409-230-0000	Contracted Service	1,700.00
001-409-341-0000	Supplies & Materials	600.00
	PAGE TOTAL:	120,080.00
	DEPT TOTAL:	120,080.00

ACCOUNT NO#	===== ACCOUNT NAME =====	ANNUAL BUDGET
DEPT NO: 410	COUNCIL	
001-410-101-0000	Official's Salary	57,600.00
001-410-104-0000	FICA Expense	4,410.00
001-410-105-0000	Group Health Insurance	29,400.00
001-410-106-0000	Retirement	0.00
001-410-214-0000	Travel	3,000.00
001-410-221-0000	Training & Education	3,000.00
001-410-222-0000	Dues & Subscriptions	0.00
001-410-230-0000	Contracted Services	0.00
001-410-341-0000	Supplies & Materials	3,500.00
	PAGE TOTAL:	100,910.00
	DEPT TOTAL:	100,910.00

ACCOUNT NO#	===== ACCOUNT NAME =====	ANNUAL BUDGET
DEPT NO: 413	TREASURER	
001-413-103-0000	Salary & Wages	210,000.00
001-413-104-0000	FICA Expense	17,000.00
001-413-105-0000	Group Health Insurance	57,000.00
001-413-106-0000	Retirement	20,000.00
001-413-108-0000	Overtime/Extra Help	2,500.00
001-413-214-0000	Travel	500.00
001-413-216-0000	Maint of Equipment	200.00
001-413-218-0000	Postage	6,500.00
001-413-220-0000	Advertising	500.00
001-413-221-0000	Training & Education	1,000.00
001-413-222-0000	Dues & Subscription	1,000.00
001-413-229-0000	Court Costs & Damages	1,000.00
001-413-230-0000	Contracted Services	20,000.00
001-413-240-0000	Refunds & Reimbursements	0.00
001-413-341-0000	Supplies & Materials	8,000.00
001-413-459-0000	Capital Outlay	0.00
	PAGE TOTAL:	345,200.00
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ACCOUNT NO#	===== ACCOUNT NAME =====	ANNUAL BUDGET
DEPT NO: 415	CITY CLERK	
001-415-103-0000	Salary & Wages	150,000.00
001-415-104-0000	FICA Expense	11,500.00
001-415-105-0000	Group Health Insurance	29,500.00
001-415-106-0000	Retirement	13,500.00
001-415-108-0000	Overtime/Extra Help	1,000.00
001-415-211-0000	Telephone	1,490.00
001-415-214-0000	Travel	4,660.00
001-415-218-0000	Postage	200.00
001-415-220-0000	Advertising	500.00
001-415-221-0000	Training & Education	4,300.00
001-415-222-0000	Dues & Subscriptions	2,200.00
001-415-230-0000	Contracted Services	50,650.00
001-415-341-0000	Supplies & Materials	7,100.00
001-415-353-0000	Computer Software	1,910.00
	PAGE TOTAL:	278,510.00
	DEPT TOTAL:	278,510.00

ACCOUNT NO#	===== ACCOUNT NAME =====	ANNUAL BUDGET
DEPT NO: 416	MUNICIPAL JUDGE	
001-416-103-0000	Salary & Wages	24,300.00
001-416-104-0000	FICA Expense	1,900.00
001-416-105-0000	Group Health Insurance	19,400.00
001-416-106-0000	Retirement	2,000.00
001-416-108-0000	Overtime/Extra Help	200.00
001-416-211-0000	Telephone	300.00
001-416-214-0000	Travel	1,500.00
001-416-221-0000	Training & Education	1,100.00
001-416-222-0000	Dues & Subscriptions	250.00
001-416-223-0000	Professional Services	30,000.00
001-416-230-0000	Contracted Services	20,000.00
001-416-235-0000	Remittance Fee Collected	5,000.00
001-416-240-0000	Refunds/Reimbursements	1,500.00
001-416-341-0000	Supplies & Materials	3,000.00
001-416-353-0000	Computer Software	6,000.00
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	DEPT TOTAL:	116,450.00

ACCOUNT NO#	===== ACCOUNT NAME =====	ANNUAL BUDGET
DEPT NO: 417	CITY ATTORNEY	
001-417-223-0000	Professional Services	75,000.00
	PAGE TOTAL:	75,000.00
	DEPT TOTAL:	75,000.00

ACCOUNT NO#	===== ACCOUNT NAME =====	ANNUAL BUDGET
DEPT NO: 418	CITY AUDITOR	
001-418-223-0000	Professional Services	26,000.00
	PAGE TOTAL:	26,000.00
	DEPT TOTAL:	26,000.00

ACCOUNT NO#	===== ACCOUNT NAME =====	ANNUAL BUDGET
DEPT NO: 424	CONT AUTHORITIES/ENTITIES	
001-424-568-0001	Randolph-Tucker Child Advocacy	0.00
001-424-568-0002	Kump House	0.00
001-424-568-0003	Rand Co Chamber of Commerce	0.00
001-424-568-0004	Appalachain Forest Heritage	0.00
001-424-568-0005	Tree Board	0.00
001-424-568-0007	Rand Co Arts Council	0.00
001-424-568-0009	Rand. Co. Dev. Authority	0.00
001-424-568-0010	Our Town Inc	0.00
001-424-568-0011	Citizens Promoting Community	0.00
001-424-568-0012	Rand Co Humane Society	0.00
001-424-568-0013	Elkins YMCA	0.00
001-424-568-0014	Refinery Church	0.00
001-424-568-0015	Highlands Trail Foundation	0.00
001-424-568-0016	All Veterans Memorial	0.00
	PAGE TOTAL:	0.00
	DEPT TOTAL:	0.00

ACCOUNT NO#	===== ACCOUNT NAME =====	ANNUAL BUDGET
DEPT NO: 429	CLEARANCE/DEMOLITION	
001-429-458-0000	Demolition Expenses	0.00
	PAGE TOTAL:	0.00
	DEPT TOTAL:	0.00

ACCOUNT NO#	===== ACCOUNT NAME =====	ANNUAL BUDGET
DEPT NO: 432	Other Grants	
001-432-568-0000	Other Grants	0.00
	PAGE TOTAL:	0.00
	DEPT TOTAL:	0.00

ACCOUNT NO#	===== ACCOUNT NAME =====	ANNUAL BUDGET
DEPT NO: 433	CUSTODIAL	
001-433-103-0000	Salary & Wages	81,000.00
001-433-104-0000	FICA Expense	6,300.00
001-433-105-0000	Group Health Insurance	34,000.00
001-433-106-0000	Retirement	7,400.00
001-433-108-0000	Overtime/Extra Help	1,500.00
001-433-211-0000	Telephone	1,000.00
001-433-215-0000	Maint of Bldgs & Grounds	8,000.00
001-433-216-0000	Maint of Equipment	3,500.00
001-433-222-0000	Dues & Subscription	0.00
001-433-230-0000	Contracted Services	2,000.00
001-433-341-0000	Supplies & Materials	4,500.00
001-433-343-0000	Automobile Supplies	2,000.00
001-433-345-0000	Uniforms	1,200.00
001-433-459-0000	Capital Outlay Equipment	32,600.00
	PAGE TOTAL:	185,000.00
	DEPT TOTAL:	185,000.00

ACCOUNT NO#	===== ACCOUNT NAME =====	ANNUAL BUDGET
DEPT NO: 435	REGIONAL DEVELOP AUTH	
001-435-568-0001	Region VII	7,974.00
	PAGE TOTAL:	7,974.00
	DEPT TOTAL:	7,974.00

ACCOUNT NO#	===== ACCOUNT NAME =====	ANNUAL BUDGET
DEPT NO: 436	BUILDING INSPECTOR	
001-436-103-0000	Salary & Wages	47,000.00
001-436-104-0000	FICA Expense	3,700.00
001-436-105-0000	Group Health Insurance	15,000.00
001-436-106-0000	Retirement	4,200.00
001-436-108-0000	Overtime/Extra Help	1,000.00
001-436-211-0000	Telephone	1,000.00
001-436-212-0000	Printing	0.00
001-436-214-0000	Travel	700.00
001-436-216-0000	Maint of Equipment	250.00
001-436-217-0000	Maint of Autos & Trucks	500.00
001-436-218-0000	Postage	150.00
001-436-220-0000	Advertising	400.00
001-436-221-0000	Training & Education	2,000.00
001-436-222-0000	Dues & Subscriptions	1,000.00
001-436-223-0000	Professional Services	200.00
001-436-230-0000	Contracted Services	1,000.00
001-436-341-0000	Supplies & Materials	2,500.00
001-436-343-0000	Automobile Supplies	1,500.00
001-436-345-0000	Uniforms	500.00
001-436-459-0000	Capital Outlay Equipment	8,000.00

PAGE TOTAL: 90,600.00

DEPT TOTAL: 90,600.00

ACCOUNT NO#	===== ACCOUNT NAME =====	ANNUAL BUDGET
DEPT NO: 437	PLANNING & ZONING	
001-437-341-0000	Supplies & Materials	10,000.00
	PAGE TOTAL:	10,000.00
	DEPT TOTAL:	10,000.00

ACCOUNT NO#	===== ACCOUNT NAME =====	ANNUAL BUDGET
DEPT NO: 438	ELECTIONS	
001-438-212-0000	Printing	4,000.00
001-438-218-0000	Postage	200.00
001-438-220-0000	Advertising	2,000.00
001-438-230-0000	Contracted Services	10,000.00
001-438-341-0000	Supplies & Materials	500.00
	PAGE TOTAL:	16,700.00
	DEPT TOTAL:	16,700.00

ACCOUNT NO#	===== ACCOUNT NAME =====	ANNUAL BUDGET
DEPT NO: 440	CITY HALL	
001-440-211-0000	Telephone	1,800.00
001-440-213-0000	Utilities	45,000.00
001-440-215-0000	Maint of Bldgs & Grounds	0.00
001-440-216-0000	Maint of Equipment	0.00
001-440-218-0000	Postage	1,500.00
001-440-219-0000	Bldgs, Equipment & Rents	0.00
001-440-220-0000	Advertising	3,000.00
001-440-222-0000	Dues & Subscriptions	500.00
001-440-223-0000	Professional Services	10,000.00
001-440-226-0000	Insurance & Bonds Gen Lia	90,000.00
001-440-226-0001	Insurance & Bonds W/C	30,000.00
001-440-230-0000	Contracted Services	20,000.00
001-440-232-0000	Bank Charges	200.00
001-440-341-0000	Supplies & Materials	30,000.00
001-440-343-0000	Automobile Supplies	0.00
001-440-353-0000	Computer Software	50,000.00
001-440-457-0000	HVAC	54,200.00
001-440-457-0001	City Hall Reno	0.00
001-440-459-0000	Capital Outlay Equipment	252,000.00
	PAGE TOTAL:	588,200.00
	DEPT TOTAL:	588,200.00

ACCOUNT NO#	===== ACCOUNT NAME =====	ANNUAL BUDGET
DEPT NO: 444	TRANSFER TO OTHER FUNDS	
001-444-214-0005	Transfer To Other Funds	0.00
001-444-341-0000	Supplies & Materials	0.00
	PAGE TOTAL:	0.00
	DEPT TOTAL:	0.00

ACCOUNT NO#	===== ACCOUNT NAME =====	ANNUAL BUDGET
DEPT NO: 566	PUBLIC WORKS DEPT	
001-566-103-0000	Salary & Wages	125,000.00
001-566-104-0000	FICA Expense	7,200.00
001-566-105-0000	Group Health Insurance	14,800.00
001-566-106-0000	Retirement	8,500.00
001-566-108-0000	Overtime/Extra Help	500.00
001-566-211-0000	Telephone	1,500.00
001-566-214-0000	Travel	1,000.00
001-566-217-0000	Maint of Autos & Trucks	1,000.00
001-566-218-0000	Postage	500.00
001-566-220-0000	Advertising	250.00
001-566-221-0000	Training & Education	1,500.00
001-566-222-0000	Dues & Subscriptions	750.00
001-566-226-0000	Insurance & Bonds	500.00
001-566-230-0000	Contracted Services	4,500.00
001-566-341-0000	Supplies & Materials	5,000.00
001-566-343-0000	Automobile Supplies	2,000.00
001-566-353-0000	Computer Software	1,500.00
001-566-459-0000	Capital Outlay Equipment	8,000.00
	PAGE TOTAL:	184,000.00
	DEPT TOTAL:	184,000.00

ACCOUNT NO#	===== ACCOUNT NAME =====	ANNUAL BUDGET
DEPT NO: 699	CONTINGENCIES	
001-699-568-0000	Contingencies	0.00
	PAGE TOTAL:	0.00
	DEPT TOTAL:	0.00

ACCOUNT NO#	===== ACCOUNT NAME =====	ANNUAL BUDGET
DEPT NO: 700	POLICE	
001-700-103-0000	Salary & Wages	815,000.00
001-700-104-0000	FICA Expense	83,500.00
001-700-105-0000	Group Health Insurance	248,000.00
001-700-106-0000	Retirement	79,000.00
001-700-107-0000	Pensions Paid	30,000.00
001-700-108-0000	Overtime/Extra Help	285,000.00
001-700-211-0000	Telephone	15,000.00
001-700-212-0000	Printing	0.00
001-700-214-0000	Travel	5,000.00
001-700-216-0000	Maint of Equipment	1,000.00
001-700-217-0000	Maint of Autos & Trucks	40,000.00
001-700-218-0000	Postage	300.00
001-700-220-0000	Advertising	1,500.00
001-700-221-0000	Training & Education	15,000.00
001-700-222-0000	Dues & Subscriptions	2,500.00
001-700-223-0000	Professional Services	7,500.00
001-700-227-0000	K-9	10,000.00
001-700-230-0000	Contracted Services	15,000.00
001-700-341-0000	Supplies & Materials	45,000.00
001-700-341-0001	Tactical Supplies/Materials	10,000.00
001-700-343-0000	Automobile Supplies	66,000.00
001-700-345-0000	Uniforms	20,000.00
001-700-353-0000	Computer Software	20,000.00
001-700-459-0000	Capital Outlay Equipment	281,500.00
001-700-459-0001	Street Cameras	5,000.00

PAGE TOTAL: 2,100,800.00

DEPT TOTAL: 2,100,800.00

ACCOUNT NO#	===== ACCOUNT NAME =====	ANNUAL BUDGET
DEPT NO: 704	POLICE ADMINISTRATION	
001-704-103-0000	Salary & Wages	70,500.00
001-704-104-0000	FICA Expense	5,800.00
001-704-105-0000	Group Health Insurance	29,500.00
001-704-106-0000	Retirement	6,100.00
001-704-108-0000	Overtime/Extra Help	5,000.00
001-704-226-0000	Insurance & Bonds	0.00
	PAGE TOTAL:	116,900.00
	DEPT TOTAL:	116,900.00

ACCOUNT NO#	===== ACCOUNT NAME =====	ANNUAL BUDGET
DEPT NO: 707	DOG WARDEN/HUMANE SOC	
001-707-341-0000	Supplies & Materials	800.00
001-707-568-0000	Animal Control Contributions	10,000.00
	PAGE TOTAL:	10,800.00
	DEPT TOTAL:	10,800.00

ACCOUNT NO#	===== ACCOUNT NAME =====	ANNUAL BUDGET
DEPT NO: 709	AMBULANCE AUTHORITY	
001-709-568-0000	Rand Co EMS	0.00
	PAGE TOTAL:	0.00
	DEPT TOTAL:	0.00

ACCOUNT NO#	===== ACCOUNT NAME =====	ANNUAL BUDGET
DEPT NO: 714	FLOOD CONTROL	
001-714-222-0000	Dues & Subscriptions	2,000.00
001-714-341-0000	Supplies & Materials	35,000.00
	PAGE TOTAL:	37,000.00
	DEPT TOTAL:	37,000.00

ACCOUNT NO#	===== ACCOUNT NAME =====	ANNUAL BUDGET
DEPT NO: 750	STREET DEPARTMENT	
001-750-103-0000	Salary & Wages	340,000.00
001-750-104-0000	FICA Expense	31,000.00
001-750-105-0000	Group Health Insurance	157,000.00
001-750-106-0000	Retirement	32,000.00
001-750-108-0000	Overtime/Extra Help	33,000.00
001-750-211-0000	Telephone	4,500.00
001-750-213-0000	Utilities	23,000.00
001-750-214-0000	Travel	500.00
001-750-215-0000	Maint of Bldgs & Grounds	185,000.00
001-750-216-0000	Maint of Equipment	40,000.00
001-750-217-0000	Maint of Autos & Trucks	30,000.00
001-750-219-0000	Bldgs & Equipment & Rents	0.00
001-750-220-0000	Advertising	500.00
001-750-221-0000	Training & Education	500.00
001-750-222-0000	Dues & Subscriptions	0.00
001-750-223-0000	Professional Services	500.00
001-750-226-0000	Insurance & Bonds	500.00
001-750-230-0000	Contracted Services	60,000.00
001-750-341-0000	Supplies & Materials	22,000.00
001-750-341-0001	Paving	175,000.00
001-750-341-0002	Grinding	35,000.00
001-750-341-0003	Patching	15,000.00
001-750-341-0004	Grading	6,000.00
001-750-343-0000	Automobile Supplies	37,000.00
001-750-345-0000	Uniforms	7,500.00
001-750-353-0000	Computer Software	500.00
001-750-457-0000	Capital Outlay Buildings	10,000.00
001-750-458-0000	Capital Outlay Improvements	15,000.00
001-750-459-0000	Capital Outlay Equipment	70,000.00

PAGE TOTAL: 1,331,000.00

DEPT TOTAL: 1,331,000.00

ACCOUNT NO#	===== ACCOUNT NAME =====	ANNUAL BUDGET
DEPT NO: 751	STREET LIGHTS	
001-751-213-0000	Utilities	140,000.00
	PAGE TOTAL:	140,000.00
	DEPT TOTAL:	140,000.00

ACCOUNT NO#	===== ACCOUNT NAME =====	ANNUAL BUDGET
DEPT NO: 752	SIGNS & SIGNALS	
001-752-213-0000	Utilities	7,000.00
001-752-216-0000	Maint of Equipment	1,000.00
001-752-341-0000	Supplies & Materials	12,000.00
	PAGE TOTAL:	20,000.00
	DEPT TOTAL:	20,000.00

ACCOUNT NO#	===== ACCOUNT NAME =====	ANNUAL BUDGET
DEPT NO: 753	SNOW REMOVAL	
001-753-341-0000	Supplies & Materials	25,000.00
	PAGE TOTAL:	25,000.00
	DEPT TOTAL:	25,000.00

ACCOUNT NO#	===== ACCOUNT NAME =====	ANNUAL BUDGET
DEPT NO: 754	CENTRAL GARAGE	
001-754-103-0000	Salary & Wages	85,000.00
001-754-104-0000	FICA Expense	6,900.00
001-754-105-0000	Group Health Insuranace	39,000.00
001-754-106-0000	Retirement	8,000.00
001-754-108-0000	Overtime/Extra Help	5,000.00
001-754-211-0000	Telephone	5,000.00
001-754-213-0000	Utilities	8,000.00
001-754-216-0000	Maint of Equipment	3,000.00
001-754-217-0000	Maint of Autos & Trucks	3,000.00
001-754-219-0000	Buildings & Equipment & Rents	30,000.00
001-754-222-0000	Dues & Subscriptions	0.00
001-754-230-0000	Contracted Services	1,500.00
001-754-341-0000	Supplies & Materials	7,000.00
001-754-343-0000	Automobile Supplies	4,000.00
001-754-345-0000	Uniforms	1,200.00
001-754-459-0000	Capital Outlay Equipment	5,000.00
	PAGE TOTAL:	211,600.00
	DEPT TOTAL:	211,600.00

ACCOUNT NO#	===== ACCOUNT NAME =====	ANNUAL BUDGET
DEPT NO: 758	AIRPORT AUTHORITY	
001-758-568-0000	Airport Contributions	0.00
	PAGE TOTAL:	0.00
	DEPT TOTAL:	0.00

ACCOUNT NO#	===== ACCOUNT NAME =====	ANNUAL BUDGET
DEPT NO: 759	PUBLIC TRANSIT	
001-759-568-0000	Public Transit Contributions	0.00
	PAGE TOTAL:	0.00
	DEPT TOTAL:	0.00

ACCOUNT NO#	===== ACCOUNT NAME =====	ANNUAL BUDGET
DEPT NO: 802	RECYCLING	
001-802-230-0000	Contracted Services	5,500.00
	PAGE TOTAL:	5,500.00
	DEPT TOTAL:	5,500.00

ACCOUNT NO#	===== ACCOUNT NAME =====	ANNUAL BUDGET
DEPT NO: 803	HEALTH DEPARTMENT	
001-803-568-0000	Health Dept Contribution	0.00
	PAGE TOTAL:	0.00
	DEPT TOTAL:	0.00

ACCOUNT NO#	===== ACCOUNT NAME =====	ANNUAL BUDGET
DEPT NO: 805	STORM SEWER	
001-805-103-0000	Salary & Wages	25,000.00
001-805-104-0000	FICA Expense	1,900.00
001-805-106-0000	Retirement	2,000.00
001-805-108-0000	Overtime/Extra Help	0.00
001-805-341-0000	Supplies & Materials	20,000.00
	PAGE TOTAL:	48,900.00
	DEPT TOTAL:	48,900.00

ACCOUNT NO#	===== ACCOUNT NAME =====	ANNUAL BUDGET
DEPT NO: 900	PARKS & RECREATION	
001-900-566-0000	Parks Contributions	345,796.00
	PAGE TOTAL:	345,796.00
	DEPT TOTAL:	345,796.00

ACCOUNT NO#	===== ACCOUNT NAME =====	ANNUAL BUDGET
DEPT NO: 901	VISITOR'S BUREAU	
001-901-235-0001	Depot Welcome Center	162,500.00
	PAGE TOTAL:	162,500.00
	DEPT TOTAL:	162,500.00

ACCOUNT NO#	===== ACCOUNT NAME =====	ANNUAL BUDGET
DEPT NO: 910	PGCC	
001-910-211-0000	Telephone	500.00
001-910-213-0000	Utilities	30,000.00
001-910-214-0000	Travel	0.00
001-910-215-0000	Maint of Bldgs & Grounds	5,000.00
001-910-218-0000	Postage	50.00
001-910-220-0000	Advertising	450.00
001-910-221-0000	Training & Education	0.00
001-910-222-0000	Dues & Subscriptions	4,000.00
001-910-223-0000	Professional Services	500.00
001-910-230-0000	Contracted Services	25,000.00
001-910-240-0000	Refunds & Reimbursements	100.00
001-910-341-0000	Supplies & Materials	10,000.00
001-910-343-0000	Automobile Supplies	1,000.00
001-910-459-0000	Capital Outlay	58,000.00
	PAGE TOTAL:	134,600.00
	DEPT TOTAL:	134,600.00

ACCOUNT NO#	===== ACCOUNT NAME =====	ANNUAL BUDGET
DEPT NO: 911	HISTORIC LANDMARKS COMM	
001-911-568-0000	Historic Landmarks Commission	0.00
	PAGE TOTAL:	0.00
	DEPT TOTAL:	0.00

ACCOUNT NO#	===== ACCOUNT NAME =====	ANNUAL BUDGET
DEPT NO: 912	CIVIC PROMOTIONS	
001-912-341-0000	Supplies & Materials	6,934.00
	PAGE TOTAL:	6,934.00
	DEPT TOTAL:	6,934.00

ACCOUNT NO#	===== ACCOUNT NAME =====	ANNUAL BUDGET
DEPT NO: 916	LIBRARY	
001-916-567-0000	Library Contributions	0.00
	PAGE TOTAL:	0.00
	DEPT TOTAL:	0.00

ACCOUNT NO#	===== ACCOUNT NAME =====	ANNUAL BUDGET
DEPT NO: 950	BEAUTIFICATION	
001-950-230-0000	Contracted Services	30,000.00
001-950-341-0000	Supplies & Materials	0.00
	PAGE TOTAL:	30,000.00
	DEPT TOTAL:	30,000.00

ACCOUNT NO#	===== ACCOUNT NAME =====	ANNUAL BUDGET
DEPT NO: 955	HUMAN RESOURCES	
001-955-103-0000	Salary & Wages	109,000.00
001-955-104-0000	FICA Expense	8,400.00
001-955-105-0000	Group Health Insurance	30,000.00
001-955-106-0000	Retirement	8,800.00
001-955-108-0000	Overtime/Extra Help	0.00
001-955-211-0000	Telephone	700.00
001-955-214-0000	Travel	1,000.00
001-955-221-0000	Training & Education	2,000.00
001-955-222-0000	Dues & Subscriptions	2,000.00
001-955-230-0000	Contracted Services	3,000.00
001-955-341-0000	Supplies & Materials	4,000.00
001-955-353-0000	Computer Software	500.00
	PAGE TOTAL:	169,400.00
	DEPT TOTAL:	169,400.00
	TOTAL EXPENDITURES:	7,041,354.00
	NET REVENUES/EXPENDITURES:	587,983.00

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FUND: Include: 001  
ACCOUNTS: ALL  
DIGIT SELECTION:

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PRINT OPTIONS

ITEMS TO PRINT: Annual Budget  
BUDGET TO PRINT: 27-2026-2027 Budget  
INCLUDE LINE ITEM DETAIL: NO  
INCLUDE ACCOUNT BUDGET NOTES: NO  
PAGE BREAK BY DEPARTMENT: YES  
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\*\* END OF REPORT \*\*



## CITY OF ELKINS AGENDA ITEM REPORT

<b>Meeting Date:</b>	March 9, 2026
<b>Section:</b>	New Business
<b>Category:</b>	Action Item
<b>Agenda Item Name:</b>	Request to increase FY 2027 EPRC funding
<b>Recommended By:</b>	EPRC Director
<b>Summary:</b>	EPRC Director Tom Tesar will present EPRC's funding request for FY 2027.
<b>Fiscal Impact:</b>	<p>TBD.</p> <p>In FY 2026, the Elkins Parks and Recreation Commission (EPRC) received a total of \$305,796 in City support. This amount has remained unchanged since FY 2022.</p> <p>However, not all of this funding comes from the City's General Fund.</p> <ul style="list-style-type: none"> <li>• \$130,250 represented EPRC's statutory share of the City's FY 2026 Hotel/Motel Tax revenues. By formula, 50 percent of these revenues are allocated to EPRC, with the remaining 50 percent going to the Randolph County Convention and Visitors Bureau (Elkins Depot Welcome Center). Because these funds are dedicated by formula, they do not affect the General Fund balance.</li> <li>• The remaining \$175,546 represented the City's discretionary General Fund contribution to EPRC.</li> </ul> <p>For FY 2027, EPRC's 50 percent share of Hotel/Motel Tax revenues is estimated at \$162,500.</p> <p>If the City wished to keep EPRC's total FY 2027 funding flat at \$305,796, the required General Fund contribution would decrease to approximately \$142,750, reflecting the increase in Hotel/Motel Tax revenues.</p>



## CITY OF ELKINS AGENDA ITEM REPORT

	Additional context: Starting in 2015, EPRC received \$24,000 annually from the Randolph County Commission. The County discontinued this contribution in 2023 without explanation.
<b>Recommendation:</b>	Review, discuss, and consider recommendation to Council
<b>Attachments:</b>	None



## CITY OF ELKINS AGENDA ITEM REPORT

<b>Meeting Date:</b>	March 9, 2026
<b>Section:</b>	New Business
<b>Category:</b>	Action Item
<b>Agenda Item Name:</b>	Consideration of FY 2027 funding requests by outside organizations
<b>Recommended By:</b>	City Clerk
<b>Summary:</b>	See attached memo and worksheet.
<b>Fiscal Impact:</b>	For FY 2026, the City allocated a total of \$176,700 in funding to outside organizations. For FY 2027, the requests submitted total \$207,200, representing an overall increase of \$30,500 compared to the prior year. The City Treasurer has determined that the City will have only \$111,700 available for these contributions in FY 2027.
<b>Recommendation:</b>	Review and consider recommendation to council
<b>Attachments:</b>	<ol style="list-style-type: none"> <li>1. Memo - Clerk - outside contributions - 2027_03_06</li> <li>2. _History of Outside Contributions FY27 - 2026_03_04</li> </ol>

**To: Finance Committee**

**From: City Clerk**

**Date: March 3, 2026**

**Re: Outside Organization Funding Requests – FY 2027**

The Office of the City Clerk has received funding requests from outside organizations seeking support through the City's FY 2027 budget, all from organizations funded in FY 2026. These organizations provide a range of services and activities that support community development, economic activity, cultural programming, transportation, and social services that benefit residents of the City of Elkins and the surrounding area.

For FY 2026, the City allocated a total of \$176,700 in funding to outside organizations. For FY 2027, the requests submitted total \$207,200, representing an overall increase of \$30,500 compared to the prior year.

At the same time, the City Treasurer has determined that the City will have only \$111,700 available for these contributions in FY 2027. This represents \$65,000 less than the amount allocated in FY 2026 and substantially less than the total amount requested for the upcoming fiscal year.

Some organizations have requested funding at the same level as in FY 2026, while others have requested increases to support expanded programming or rising operational costs. The attached spreadsheets summarize the organizations that submitted requests and the amounts requested for FY 2027.

The Finance Committee is asked to review these requests and consider the appropriate level of funding for each organization within the funding available. The Committee's recommendations will be forwarded to Common Council for consideration as part of the FY 2027 municipal budget.

##

# FY 2027 Proposed Funding for Partner and Community Organizations

Organization	FY2024	FY2025	FY2026	FY2027 total funding (requested)	FY27-FY26 difference (requested)	FY2027 total funding (recommended by Finance Committee)
Airport Authority	\$18,250	\$15,000	\$15,000	\$30,000	\$15,000	
Appalachian Forest Heritage	\$6,000	\$2,000	\$2,000	\$6,500	\$4,500	
Arts Center	\$5,000	\$5,000	\$5,000	\$10,000	\$5,000	
Chamber of Commerce	\$6,000	\$2,500	\$2,500	\$3,500	\$1,000	
Child Advocacy Center	\$5,000	\$10,000	\$10,000	\$10,000	\$0	
Citizens Promoting Community	\$0	\$2,500	\$2,500	\$0	-\$2,500	
Country Roads Transit	\$14,000	\$15,000	\$15,000	\$20,000	\$5,000	
Development Authority	\$13,500	\$13,500	\$13,500	\$13,500	\$0	
Emergency Medical Squad	\$0	\$50,000	\$50,000	\$50,000	\$0	
Health Department	\$4,500	\$5,500	\$5,500	\$5,500	\$0	
Historic Landmarks Commission	\$4,000	\$4,000	\$4,000	\$7,000	\$3,000	
Humane Officer (county)	\$7,000	\$7,000	\$10,000	\$10,000	\$0	
Humane Society	\$0	\$12,000	\$12,000	\$12,000	\$0	
Library	\$22,500	\$22,500	\$22,500	\$22,500	\$0	
Main Street	\$19,250	\$5,000	\$0	\$0	\$0	
Our Town (fireworks)	\$0	\$2,500	\$2,500	\$3,000	\$500	
Warming Station		\$0	\$1,000	\$0	-\$1,000	
Tree Board	\$2,700	\$3,700	\$3,700	\$3,700	\$0	
<b>Subtotal</b>	<b>\$127,700</b>	<b>\$177,700</b>	<b>\$176,700</b>	<b>\$207,200</b>	<b>\$30,500</b>	<b>\$0</b>
<b>Formula Driven Contributions</b>						
CVB/Welcome Center (50% H/M Tax)	\$97,500	\$100,000	<b>\$130,250</b>	<b>\$162,500</b>	\$32,250	
<b>Parks &amp; Recreation TOTAL</b>	<b>\$305,796</b>	<b>\$305,796</b>	<b>\$305,796</b>	<b>\$162,500</b>	<b>-\$143,296</b>	<b>\$0</b>
50% H/M Tax	\$97,500	\$100,000	<b>\$130,250</b>	<b>\$162,500</b>	\$32,250	
General Fund	\$208,296	\$205,796	\$175,546		-\$175,546	
<b>Total (inc. H/M tax)</b>	<b>\$530,996</b>	<b>\$583,496</b>	<b>\$612,746</b>	<b>\$532,200</b>	<b>-\$80,546</b>	<b>\$0</b>
<b>Total from General Fund</b>	<b>\$335,996</b>	<b>\$383,496</b>	<b>\$352,246</b>	<b>\$207,200</b>	<b>-\$145,046</b>	<b>\$0</b>
		FY2025	FY2026	FY2026 total funding (requested)	FY25-FY26 difference (requested)	FY2026 total funding (recommended by Finance Committee)
Blue highlighting indicates increases.						
Red highlighting indicates estimated formula-driven hotel/motel tax amounts (no General Fund impact).						