

WATER BOARD MEETING AGENDA

Phil Gainer Center

DATE: April 13th, 2026

4:00 P.M.

1. Call to order and roll call

2. Agenda adjustments

3. Public comment

4. Minutes

- a. Minutes proposed for the meeting of March 9th, 2026

5. Reports

- a. Water System Director and General Manager, Chief Water Operator
- b. Financial Statements for March 31st, 2026

6. Unfinished business

- a. Discussion and consideration of the acquisition of Whitmer water System (Place holder)
- b. PSC Order concerning Whitmer Water System (Place holder)
- c. Discussion and consideration of a service line program from HomeServe findings.

7. New business

- a. Water Board Invoices

8. Announcements

Next Board Meeting, May 11th, 2026 @ 4:00 P.M. at the Phil Gainer Center

9. Adjournment

WATER BOARD MEETING MINUTES

401 Davis Avenue

City Hall, Council Chambers

March 9th, 2026

4:00 P.M.

Present were Board Members: Mayor J. Marco Chair, M. Marsteller; S. Bennett; C. Preusch and C. Cain Bush

Also present were: Water System Manager, Chief Water Operator W. Lambert; T. Judy Treasurer; Water Industrial Automation Engineer D. Corley (recording secretary); City Attorney G. Roberts via Teams

MINUTES

M. MARSTILLER, MOVED APPROVAL OF THE MINUTES FOR THE MEETING OF FEBRUARY 9TH, 2026 THE MOTION CARRIED

REPORTS

WATER SYSTEM MANAGER, CHIEF WATER OPERATOR W. LAMBERT PRESENTED THE BOARD WITH HIS MONTHLY REPORT. (SEE ATTACHED REPORT)

T. JUDY, PRESENTED THE FINANCIAL STATEMENTS (UNAUDITED) FOR THE MONTH OF FEBRUARY 28TH, 2026. SHE PRESENTED THAT WE CONTINUE TO TREND IN A POSITIVE DIRECTION AND ARE CONTINUING TO REMAIN HEALTHY.

UNFINISHED BUSINESS

DISCUSSION AND CONSIDERATION OF THE ACQUISITION OF THE WHITMER WATER PLANT AND THE PSC ORDER TO OPERATE AND MAINTAIN THE SYSTEM WAS HAD. W. LAMBERT STATED THAT HE HAD SPOKEN BRIEFLY WITH STEVE BUCHANNON (CEC) ABOUT ADJUSTING THE CURRENT WHITMER PROJECT TO FOCUS ONLY ON THE DISTRIBUTION SYSTEM UNTIL CONSOLIDATION DISCUSSIONS ARE COMPLETED. THIS WOULD INCLUDE WATER METER REPLACEMENTS, LEAK DETECTIONS, AND VALVE INSTALLATIONS. STEVE BUCHANNON HAS RESUBMITTED TO THE PSC.

W. Lambert spoke concerning the HomeServe Service Line Protection Program. Upon the advancement of the discussion G Roberts expressed her concerns about giving them permission to use the City logo. She stated that she had contacted a member of the ethics

committee and request an informal advisory opinion and they suggested that it may be an ethics violation to proceed

The mayor made to motion to have G. Roberts to move forward with seeking a formal advisory opinion from the ethics committee concerning the matter. The Motion Carried

NEW BUSINESS

The Water Board Invoices were presented. C. Cain Bush made the motion to accept these invoices. The Motion Carried.

A motion by M. Marstiller was made to have G. Roberts reappointed as the Legal Counsel to the Water Board. The motion Carried

Announcements:

Next Board Meeting: April 13th, 2026 @ 4:00 p.m. at the Phil Gainer Center

Mayor J. Marco MOVED FOR ADJOURNMENT. The motion carried.

The meeting adjourned at 5:01 p.m.

The foregoing minutes were approved at the meeting of _____, 2026

Name & Title

Water System Director and General
Manager, Chief Water Operator

March 9th, 2026

Wes Lambert

Wes Lambert

Mon, Mar 9, 2026, 12:40 PM

Projects

Membrane Replacement

Approximately two weeks after installation, the new membrane modules began showing elevated air hold results. This indicates that the filters are beginning to fail due to fibers breaking within the modules. Memcor has acknowledged the issue and will be sending replacement modules along with a crew to address the problem under warranty.

Water Tap Requests

We currently have four water tap requests to review. Most of these requests have come in over the past couple of weeks following the recent break in the weather.

Spring Maintenance

Weather permitting, the crew will begin working on yard restoration and road repairs related to water leak repairs that occurred during the winter months.

Major Water Leak Investigation

We are continuing the search for a significant water leak within the system. Both Roll Water, the PSC, and CEC have been assisting us in locating the leak. With winter conditions improving, we are hopeful that better weather will allow us to intensify efforts to locate and repair the issue.

Baxter Street Shop Relocation

We are currently working on cleaning out the old Baxter Street shop and relocating parts and materials to the Water Campus on High Street. To create organized and weatherproof storage for plumbing parts and materials, we purchased two new connex containers. These containers were significantly more cost-effective than constructing a storage building and provide fully weatherproof storage. We anticipate being completely moved out of the old shop by early summer. The City's Street Department has expressed interest in using the Baxter Street shop for additional space to store equipment.

Vehicles and Equipment

Over the past couple of months, we began experiencing mechanical issues with the 2015 Ford F-150, which was primarily used for reading meters and handling work orders. Due to the estimated repair costs exceeding several thousand dollars, we decided it would be more practical to replace the vehicle. We purchased a 2026 Ford Maverick and received a fair trade-in value for the F-150. The remaining balance of approximately **\$16,700** was paid from the cash account.

Training and Education

The West Virginia Rural Water Association will be hosting a **Water Distribution (WD) course** at the Phil Gainer Community Center in April. Several of our employees are planning to attend this training

Opportunity.

Wes Lambert

Director & General Manager

Chief Operator

City of Elkins Water System

Phone: 681-298-5200

Email: wlambert@cityofelkinswv.com

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FY2026 BUDGET CONTROL REPORT

Revenues	Revenues Over Expenses											
	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
	\$447,734.01	\$355,174.15	\$451,688.93	\$413,596.56	\$439,176.46	\$407,929.42	\$404,447.75	\$431,159.30	\$399,875.26			
												\$3,750,781.84
												\$95,712.59
Expenses By Bank Account												
Cash	\$461,096.44	\$376,876.32	\$415,137.21	\$441,737.04	\$376,590.23	\$416,190.71	\$386,421.02	\$430,665.93	\$350,354.35			
Depreciation	\$7,488.85	\$56,549.56	\$4,482.18	\$18,262.68	\$0.00	\$42,879.90	\$14,141.94	\$42,490.95	\$12,195.90			
O&M	\$0.00	\$41,822.32	\$630.00	\$0.00	\$0.00	\$95,516.00	\$30,240.00	\$6,190.00	\$0.00			
TOTAL EXPENSES	\$468,585.29	\$475,248.20	\$420,249.39	\$459,999.72	\$376,590.23	\$554,586.61	\$430,802.96	\$479,346.88	\$362,550.25			

Bank Balances as of 3/31/2026

Cash Account \$520,418.23

Depreciation Account \$108,261.76

O&M Account \$616,466.19

\$3,655,069.25
 \$198,491.96
 \$174,398.32
 \$4,027,959.53

CITY OF ELKINS
 FINANCIAL STATEMENT (UNAUDITED)
 AS OF: MARCH 31ST, 2026

400-WATER FUND
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 75.00

	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR PO ADJUST.	Y-T-D BALANCE	TOTAL ENCUMBERED	BUDGET BALANCE	% OF BUDGET
<u>REVENUE SUMMARY</u>							
TAXES	48,000	3,045.20	0.00	28,864.83	0.00	19,135.17	60.14
CHARGES FOR SERVICES	4,755,000	390,999.90	0.00	3,645,553.38	0.00	1,109,446.62	76.67
MISCELLANEOUS REVENUE	46,000	5,830.16	0.00	76,363.63	0.00	(30,363.63)	166.01
TOTAL REVENUE	4,849,000	399,875.26	0.00	3,750,781.84	0.00	1,098,218.16	77.35
<u>EXPENDITURE SUMMARY</u>							
PUMPING & MAINTENANCE	562,092	27,918.00	0.00	438,749.17	0.00	123,342.83	78.06
WATER TREATMENT	2,401,623	188,920.91	0.00	1,827,011.30	0.00	574,611.70	76.07
WATER DISTRIBUTION	1,083,719	59,606.61	0.00	703,854.66	0.00	379,864.34	64.95
UTILITY BILLING	30,225	1,859.56	0.00	18,977.96	0.00	11,247.04	62.79
ADMIN & GENERAL	771,341	69,817.62	0.00	606,278.26	0.00	165,062.74	78.60
CAPITAL OUTLAY	0	12,195.90	0.00	195,992.24	0.00	(195,992.24)	0.00
WHITMER	0	2,231.65	0.00	62,697.62	0.00	(62,697.62)	0.00
O & M	0	0.00	0.00	174,398.32	0.00	(174,398.32)	0.00
TOTAL EXPENDITURES	4,849,000	362,550.25	0.00	4,027,959.53	0.00	821,040.47	83.07
REVENUE OVER/(UNDER) EXPENDITURES	0	37,325.01	0.00	(277,177.69)	0.00	277,177.69	0.00

CITY OF ELKINS
 FINANCIAL STATEMENT (UNAUDITED)
 AS OF: MARCH 31ST, 2026

400-WATER FUND

% OF YEAR COMPLETED: 75.00

REVENUES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR PO ADJUST.	Y-T-D BALANCE	TOTAL ENCUMBERED	BUDGET BALANCE	% OF BUDGET
TAXES							
400-000-302-0000 Penalty Income	48,000	3,045.20	0.00	28,864.83	0.00	19,135.17	60.14
TOTAL TAXES	48,000	3,045.20	0.00	28,864.83	0.00	19,135.17	60.14
CHARGES FOR SERVICES							
400-000-361-0000 Metered Sales to Res Cu	2,450,000	187,516.72	0.00	1,747,283.77	0.00	702,716.23	71.32
400-000-361-0001 Metered Sales to Comm C	1,120,000	102,097.41	0.00	891,198.01	0.00	228,801.99	79.57
400-000-361-0002 Sales for Resale	1,175,000	95,631.82	0.00	972,254.54	0.00	202,745.46	82.75
400-000-361-0003 Taps & Connections	10,000	0.00	0.00	12,600.68	0.00	(2,600.68)	126.01
400-000-361-0005 Whitmer Metered Sales R	0	5,083.12	0.00	20,388.77	0.00	(20,388.77)	0.00
400-000-361-0006 Whitmer Metered Sales C	0	670.83	0.00	1,827.61	0.00	(1,827.61)	0.00
TOTAL CHARGES FOR SERVICES	4,755,000	390,999.90	0.00	3,645,553.38	0.00	1,109,446.62	76.67
MISCELLANEOUS REVENUE							
400-000-380-0000 Interest Earned	19,000	1,325.26	0.00	14,777.30	0.00	4,222.70	77.78
400-000-381-0000 Reimbursements	6,000	2,928.76	0.00	33,296.63	0.00	(27,296.63)	554.94
400-000-382-0000 Refunds & Rebates	9,000	907.14	0.00	6,065.21	0.00	2,934.79	67.39
400-000-383-0000 Sale of Fixed Asset	0	0.00	0.00	3,500.00	0.00	(3,500.00)	0.00
400-000-386-0000 Insurance Claims	0	0.00	0.00	0.00	0.00	0.00	0.00
400-000-399-0000 Miscellaneous Revenues	12,000	669.00	0.00	18,724.49	0.00	(6,724.49)	156.04
TOTAL MISCELLANEOUS REVENUE	46,000	5,830.16	0.00	76,363.63	0.00	(30,363.63)	166.01
TOTAL REVENUE	4,849,000	399,875.26	0.00	3,750,781.84	0.00	1,098,218.16	77.35

CITY OF ELKINS
 FINANCIAL STATEMENT (UNAUDITED)
 AS OF: MARCH 31ST, 2026

400-WATER FUND
 PUMPING & MAINTENANCE

% OF YEAR COMPLETED: 75.00

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR PO ADJUST.	Y-T-D BALANCE	TOTAL ENCUMBERED	BUDGET BALANCE	% OF BUDGET
PERSONAL SERVICES							
400-520-103-0000 Salaries & Wages	213,100	12,012.50	0.00	127,343.36	0.00	85,756.64	59.76
400-520-104-0000 FICA Tax	17,641	937.00	0.00	10,516.40	0.00	7,124.60	59.61
400-520-105-0000 Group Health Insurance	39,097	966.33	0.00	20,738.67	0.00	18,358.33	53.04
400-520-106-0000 Retirement Expense	20,754	1,043.76	0.00	11,853.51	0.00	8,900.49	57.11
400-520-108-0000 Overtime/Extra Help	15,000	522.70	0.00	12,401.82	0.00	2,598.18	82.68
TOTAL PERSONAL SERVICES	305,592	15,482.29	0.00	182,853.76	0.00	122,738.24	59.84
CONTRACTUAL SERVICES							
400-520-213-0000 Utilities	250,000	12,435.71	0.00	249,705.41	0.00	294.59	99.88
400-520-216-0000 Maint Structures/Improv	2,000	0.00	0.00	0.00	0.00	2,000.00	0.00
400-520-216-0001 Maint Pumping/Eng	2,000	0.00	0.00	6,190.00	0.00	4,190.00	309.50
400-520-230-0000 Contracted Services	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CONTRACTUAL SERVICES	254,000	12,435.71	0.00	255,895.41	0.00	1,895.41	100.75
COMMODITIES							
400-520-341-0000 Supplies & Materials	0	0.00	0.00	0.00	0.00	0.00	0.00
400-520-341-0001 Supplies & Materials Pu	2,500	0.00	0.00	0.00	0.00	2,500.00	0.00
400-520-399-0000 Miscellaneous	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL COMMODITIES	2,500	0.00	0.00	0.00	0.00	2,500.00	0.00
TOTAL PUMPING & MAINTENANCE	562,092	27,918.00	0.00	438,749.17	0.00	123,342.83	78.06

CITY OF ELKINS
 FINANCIAL STATEMENT (UNAUDITED)
 AS OF: MARCH 31ST, 2026

400-WATER FUND
 WATER TREATMENT

% OF YEAR COMPLETED: 75.00

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR PO ADJUST.	Y-T-D BALANCE	TOTAL ENCUMBERED	BUDGET BALANCE	% OF BUDGET
PERSONAL SERVICES							
400-521-103-0000 Salaries & Wages	213,100	14,942.03	0.00	152,927.44	0.00	60,172.56	71.76
400-521-104-0000 FICA Tax	17,641	1,169.85	0.00	12,542.79	0.00	5,098.21	71.10
400-521-105-0000 Group Health Insurance	39,097	968.31	0.00	20,754.65	0.00	18,342.35	53.09
400-521-106-0000 Retirement	20,754	1,317.77	0.00	14,237.93	0.00	6,516.07	68.60
400-521-108-0000 Overtime/Extra Help	15,000	637.49	0.00	13,312.04	0.00	1,687.96	88.75
TOTAL PERSONAL SERVICES	305,592	19,035.45	0.00	213,774.85	0.00	91,817.15	69.95
CONTRACTUAL SERVICES							
400-521-211-0000 Telephone	4,200	0.00	0.00	5,266.56	0.00	1,066.56	125.39
400-521-213-0000 Utilities	13,000	948.83	0.00	9,148.42	0.00	3,851.58	70.37
400-521-214-0000 Travel	4,000	0.00	0.00	1,050.69	0.00	2,949.31	26.27
400-521-216-0000 Maint Water Trt Equipme	40,000	5,467.30	0.00	13,311.97	0.00	26,688.03	33.28
400-521-216-0001 Maint Structures/Improv	15,000	0.00	0.00	3,805.55	0.00	11,194.45	25.37
400-521-216-0002 Maint Super/Engineering	0	0.00	0.00	206.69	0.00	206.69	0.00
400-521-217-0000 Maint Repair Autos & Tr	4,000	0.00	0.00	1,165.58	0.00	2,834.42	29.14
400-521-218-0000 Postage	800	0.00	0.00	34.45	0.00	765.55	4.31
400-521-221-0000 Training & Education	1,500	0.00	0.00	0.00	0.00	1,500.00	0.00
400-521-222-0000 Dues & Subscriptions	2,000	0.00	0.00	819.40	0.00	1,180.60	40.97
400-521-230-0000 Contracted Services	26,000	466.65	0.00	14,149.27	0.00	11,850.73	54.42
400-521-230-0001 Contracted Service-Slud	75,000	0.00	0.00	34,140.00	0.00	40,860.00	45.52
TOTAL CONTRACTUAL SERVICES	185,500	6,882.78	0.00	83,098.58	0.00	102,401.42	44.80
COMMODITIES							
400-521-341-0000 Supplies & Materials	45,000	0.00	0.00	12,259.62	0.00	32,740.38	27.24
400-521-341-0001 Supplies & Materials Ch	300,000	34,733.52	0.00	354,226.95	0.00	54,226.95	118.08
400-521-343-0000 Transportation Expenses	8,000	0.00	0.00	6,007.98	0.00	1,992.02	75.10
400-521-345-0000 Uniforms	4,800	0.00	0.00	2,801.35	0.00	1,998.65	58.36
400-521-399-0000 Miscellaneous Expense	3,500	0.00	0.00	419.53	0.00	3,080.47	11.99
TOTAL COMMODITIES	361,300	34,733.52	0.00	375,715.43	0.00	14,415.43	103.99
CAPITAL OUTLAY							
400-521-457-0000 WVMBC FMT 15C REV	492,664	41,055.37	0.00	369,498.33	0.00	123,165.67	75.00
400-521-457-0001 WVMBC FMT 15C RES	49,169	4,097.35	0.00	36,876.15	0.00	12,292.85	75.00
400-521-457-0002 WVMBC FMT 15 A1 RES	33,312	2,776.00	0.00	24,984.00	0.00	8,328.00	75.00
400-521-457-0003 WVMBC FMT 15 A2 RES	31,230	2,602.50	0.00	23,422.50	0.00	7,807.50	75.00
400-521-457-0004 WVMBC FMT 15 B RES	25,289	2,107.40	0.00	18,966.60	0.00	6,322.40	75.00
400-521-457-0005 USDA 91-01	333,120	27,760.00	0.00	249,840.00	0.00	83,280.00	75.00
400-521-457-0006 USDA 91-02	312,300	26,025.00	0.00	234,225.00	0.00	78,075.00	75.00
400-521-457-0007 USDA 91-03	252,888	21,074.00	0.00	189,666.00	0.00	63,222.00	75.00
400-521-459-0000 2020 Ram 1500	0	0.00	0.00	0.00	0.00	0.00	0.00
400-521-459-0001 Capital Outlay Equipmen	10,000	0.00	0.00	0.00	0.00	10,000.00	0.00
400-521-459-0002 2024 Ford Ranger 285XJN	9,259	771.54	0.00	6,943.86	0.00	2,315.14	75.00
TOTAL CAPITAL OUTLAY	1,549,231	128,269.16	0.00	1,154,422.44	0.00	394,808.56	74.52
TOTAL WATER TREATMENT	2,401,623	188,920.91	0.00	1,827,011.30	0.00	574,611.70	76.07

400-WATER FUND

% OF YEAR COMPLETED: 75.00

WATER DISTRIBUTION

EXPENDITURES

CURRENT BUDGET 400,155 31,655.23 0.00 264,962.61 135,192.39 66.21

400-522-103-0000 Salaries & Wages 400,155 31,655.23 0.00 264,962.61 135,192.39 66.21

400-522-104-0000 FICA Tax 35,202 2,479.58 0.00 21,985.31 13,216.69 62.45

400-522-105-0000 Group Health Insurance 96,332 5,427.82 0.00 67,372.50 28,959.50 69.94

400-522-106-0000 Retirement 41,414 2,798.81 0.00 25,698.14 15,715.86 62.05

400-522-108-0000 Overtime/Extra Help 60,000 1,411.13 0.00 28,377.44 31,622.56 47.30

TOTAL PERSONAL SERVICES 633,103 43,772.57 0.00 408,396.00 224,707.00 64.51

CONTRACTUAL SERVICES

400-522-211-0000 Telephone 8,000 0.00 0.00 4,726.43 3,273.57 59.08

400-522-213-0000 Utilities 20,000 190.16 0.00 15,636.24 4,363.76 78.18

400-522-214-0000 Travel 12,000 0.00 0.00 4,172.30 7,827.70 34.77

400-522-216-0000 Maintenance of Mains 80,000 6,000.00 0.00 38,773.75 41,226.25 48.47

400-522-216-0001 Maintenance of Fire Ma 1,000 0.00 0.00 3,786.35 2,786.35 378.64

400-522-216-0002 Maintenance of Services 10,000 636.89 0.00 2,999.69 7,000.31 30.00

400-522-216-0003 Maintenance of Meters 20,000 0.00 0.00 10,561.87 9,438.13 52.81

400-522-216-0004 Maintenance of Hydrants 1,000 0.00 0.00 0.00 1,000.00 0.00

400-522-216-0005 Maint Structures/Improv 2,500 0.00 0.00 1,076.43 1,423.57 43.06

400-522-216-0006 Maint of Equipment 20,000 836.50 0.00 10,246.11 9,753.89 51.23

400-522-217-0000 Maint Repair Autos & Tr 20,000 1,219.88 0.00 12,468.36 7,531.64 62.34

400-522-218-0000 Postage 0 0.00 0.00 309.51 309.51 0.00

400-522-219-0000 Rents - Buildings 0 0.00 0.00 0.00 0.00 0.00

400-522-221-0000 Training & Education 6,000 0.00 0.00 1,246.55 4,753.45 20.78

400-522-222-0000 Dues & Subscriptions 2,000 0.00 0.00 897.44 1,102.56 44.87

400-522-230-0000 Contracted Services 9,000 0.00 0.00 8,887.66 112.34 98.75

400-522-239-0000 Ins Prem for Retirees 0 0.00 0.00 0.00 0.00 0.00

400-522-240-0000 Refunds & Reimbursement 650 0.00 0.00 0.00 650.00 0.00

TOTAL CONTRACTUAL SERVICES 212,150 8,883.43 0.00 115,788.69 96,361.31 54.58

COMMODITIES

400-522-341-0000 Supplies & Materials 65,000 0.00 0.00 44,088.06 20,911.94 67.83

400-522-341-0001 Supplies & Mat'l Trans/D 0 0.00 0.00 0.00 0.00 0.00

400-522-343-0000 Transportation Expenses 32,000 0.00 0.00 17,985.91 14,014.09 56.21

400-522-345-0000 Uniforms 8,000 0.00 0.00 4,307.56 3,692.44 53.84

400-522-399-0000 Miscellaneous 7,500 0.00 0.00 1,839.23 5,660.77 24.52

TOTAL COMMODITIES 112,500 0.00 0.00 68,220.76 44,279.24 60.64

CAPITAL OUTLAY

400-522-459-0001 2022 & 2023 Ram 2500 21,947 1,828.85 0.00 16,459.65 5,487.35 75.00

400-522-459-0003 Capital Outlay Equipmen 25,000 0.00 0.00 21,782.00 3,218.00 87.13

400-522-459-0004 2024 Ford Ranger 285XJL 9,269 772.41 0.00 6,951.69 2,317.31 75.00

400-522-459-0005 Capital Outlay Building 42,600 0.00 0.00 27,511.38 15,088.62 64.58

400-522-459-0006 Skid Steer 27,150 2,252.66 0.00 21,970.97 5,179.03 80.92

400-522-459-0007 JD 410P 0 2,096.69 0.00 16,773.52 16,773.52 0.00

TOTAL CAPITAL OUTLAY 125,966 6,950.61 0.00 111,449.21 14,516.79 88.48

TOTAL WATER DISTRIBUTION 1,083,719 59,606.61 0.00 703,854.66 379,864.34 64.95

CITY OF ELKINS
 FINANCIAL STATEMENT (UNAUDITED)
 AS OF: MARCH 31ST, 2026

400-WATER FUND
 UTILITY BILLING

% OF YEAR COMPLETED: 75.00

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR PO ADJUST.	Y-T-D BALANCE	TOTAL ENCUMBERED	BUDGET BALANCE	% OF BUDGET
<u>PERSONAL SERVICES</u>							
400-523-103-0000 Salaries & Wages	16,340	1,248.01	0.00	11,808.73	0.00	4,531.27	72.27
400-523-104-0000 FICA Tax	1,050	91.18	0.00	876.28	0.00	173.72	83.46
400-523-105-0000 Group Health Insurance	6,510	404.76	0.00	3,508.08	0.00	3,001.92	53.89
400-523-106-0000 Retirement	1,525	112.60	0.00	1,068.35	0.00	456.65	70.06
400-523-108-0000 Overtime/Extra Help	600	3.01	0.00	61.06	0.00	538.94	10.18
TOTAL PERSONAL SERVICES	26,025	1,859.56	0.00	17,322.50	0.00	8,702.50	66.56
<u>CONTRACTUAL SERVICES</u>							
400-523-214-0000 Travel	200	0.00	0.00	0.00	0.00	200.00	0.00
400-523-221-0000 Training & Education	1,000	0.00	0.00	0.00	0.00	1,000.00	0.00
TOTAL CONTRACTUAL SERVICES	1,200	0.00	0.00	0.00	0.00	1,200.00	0.00
<u>COMMODITIES</u>							
400-523-341-0000 Supplies & Materials	3,000	0.00	0.00	1,655.46	0.00	1,344.54	55.18
TOTAL COMMODITIES	3,000	0.00	0.00	1,655.46	0.00	1,344.54	55.18
TOTAL UTILITY BILLING	30,225	1,859.56	0.00	18,977.96	0.00	11,247.04	62.79

CITY OF ELKINS
 FINANCIAL STATEMENT (UNAUDITED)
 AS OF: MARCH 31ST, 2026

400-WATER FUND
 ADMIN & GENERAL

% OF YEAR COMPLETED: 75.00

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR PO ADJUST.	Y-T-D BALANCE	TOTAL ENCUMBERED	BUDGET BALANCE	% OF BUDGET
PERSONAL SERVICES							
400-524-103-0000 Salaries & Wages	79,000	10,844.32	0.00	107,260.41	0.00 (	28,260.41)	135.77
400-524-104-0000 FICA Tax	6,044	828.81	0.00	8,326.34	0.00 (	2,282.34)	137.76
400-524-105-0000 Group Health Insurance	17,742	2,234.31	0.00	20,981.43	0.00 (	3,239.43)	118.26
400-524-106-0000 Retirement	6,705	950.54	0.00	9,585.20	0.00 (	2,880.20)	142.96
400-524-108-0000 Overtime/Extra Help	16,000	92.29	0.00	2,617.62	0.00	13,382.38	16.36
TOTAL PERSONAL SERVICES	125,491	14,950.27	0.00	148,771.00	0.00 (	23,280.00)	118.55
CONTRACTUAL SERVICES							
400-524-211-0000 Telephone	400	0.00	0.00	368.78	0.00	31.22	92.20
400-524-214-0000 Travel	3,500	0.00	0.00	1,794.24	0.00	1,705.76	51.26
400-524-217-0000 Maint of Autos & Trucks	1,500	0.00	0.00	259.00	0.00	1,241.00	17.27
400-524-218-0000 Postage	9,500	896.58	0.00	7,444.95	0.00	2,055.05	78.37
400-524-220-0000 Advertising	1,000	0.00	0.00	32.00	0.00	968.00	3.20
400-524-221-0000 Training & Education	0	0.00	0.00	629.70	0.00 (	629.70)	0.00
400-524-223-0001 Professional Services-L	20,000	840.00	0.00	18,686.25	0.00	1,313.75	93.43
400-524-226-0000 Insurance & Bonds	20,000	1,194.85	0.00	12,193.48	0.00	7,806.52	60.97
400-524-226-0001 Insurance & Bonds/GL	59,000	13,503.07	0.00	54,012.28	0.00	4,987.72	91.55
400-524-230-0000 Contracted Services	21,350	51.28	0.00	16,727.23	0.00	4,622.77	78.35
400-524-232-0000 Bank Charges	50	0.00	0.00	22.50	0.00	27.50	45.00
TOTAL CONTRACTUAL SERVICES	136,300	16,485.78	0.00	112,170.41	0.00	24,129.59	82.30
COMMODITIES							
400-524-341-0000 Supplies & Materials	4,000	0.00	0.00	858.84	0.00	3,141.16	21.47
400-524-343-0000 Transportation Expenses	3,000	0.00	0.00	1,519.17	0.00	1,480.83	50.64
400-524-348-0000 Charges by Other Funds	65,618	5,468.08	0.00	49,212.72	0.00	16,405.28	75.00
400-524-353-0000 Computer Software	19,000	0.00	0.00	38,777.02	0.00 (	19,777.02)	204.09
400-524-399-0000 Miscellaneous	1,000	0.00	0.00	5,690.59	0.00 (	4,690.59)	569.06
TOTAL COMMODITIES	92,618	5,468.08	0.00	96,058.34	0.00 (	3,440.34)	103.71
CAPITAL OUTLAY							
400-524-459-0000 2024 Ford Ranger 285XGN	9,080	756.63	0.00	6,809.67	0.00	2,270.33	75.00
TOTAL CAPITAL OUTLAY	9,080	756.63	0.00	6,809.67	0.00	2,270.33	75.00
OTHER EXPENDITURES							
400-524-676-0000 Regulatory Commission	15,000	0.00	0.00	12,734.37	0.00	2,265.63	84.90
400-524-677-0000 R&R Requirement	130,000	10,480.44	0.00	82,645.95	0.00	47,354.05	63.57
400-524-677-0001 SB234 Requirement	162,000	21,676.42	0.00	147,088.52	0.00	14,911.48	90.80
400-524-699-0000 Contingencies	100,852	0.00	0.00	0.00	0.00	100,852.00	0.00
TOTAL OTHER EXPENDITURES	407,852	32,156.86	0.00	242,468.84	0.00	165,383.16	59.45
TOTAL ADMIN & GENERAL	771,341	69,817.62	0.00	606,278.26	0.00	165,062.74	78.60

CITY OF ELKINS
 FINANCIAL STATEMENT (UNAUDITED)
 AS OF: MARCH 31ST, 2026

400-WATER FUND
 CAPITAL OUTLAY

% OF YEAR COMPLETED: 75.00

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR PO ADJUST.	Y-T-D BALANCE	TOTAL ENCUMBERED	BUDGET BALANCE	% OF BUDGET
<u>CONTRACTUAL SERVICES</u>							
400-525-216-0002 Depreciation Improvemen	0	0.00	0.00	1,677.08	0.00 (	1,677.08)	0.00
400-525-216-0003 Depreciation Trans/Dist	0	4,710.68	0.00	127,159.60	0.00 (	127,159.60)	0.00
400-525-216-0004 Depreciation Acct Maint	0	0.00	0.00	37,650.03	0.00 (	37,650.03)	0.00
400-525-216-0005 Depreciation Acct Water	0	7,485.22	0.00	29,505.53	0.00 (	29,505.53)	0.00
TOTAL CONTRACTUAL SERVICES	0	12,195.90	0.00	195,992.24	0.00 (	195,992.24)	0.00
<u>OTHER EXPENDITURES</u>							
400-525-626-0000 Regulatory Commission	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER EXPENDITURES	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY	0	12,195.90	0.00	195,992.24	0.00 (	195,992.24)	0.00

CITY OF ELKINS
 FINANCIAL STATEMENT (UNAUDITED)
 AS OF: MARCH 31ST, 2026

400-WATER FUND
 WHITMER

% OF YEAR COMPLETED: 75.00

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR PO ADJUST.	Y-T-D BALANCE	TOTAL ENCUMBERED	BUDGET BALANCE	% OF BUDGET
<u>CONTRACTUAL SERVICES</u>							
400-526-211-0000 Telephone	0	0.00	0.00	1,439.90	0.00 (	1,439.90)	0.00
400-526-213-0000 Utilities	0	1,164.40	0.00	16,184.69	0.00 (	16,184.69)	0.00
400-526-214-0000 Travel	0	0.00	0.00	0.00	0.00	0.00	0.00
400-526-218-0000 Postage	0	0.00	0.00	0.00	0.00	0.00	0.00
400-526-222-0000 Dues & Subscriptions	0	0.00	0.00	0.00	0.00	0.00	0.00
400-526-223-0000 Professional Services	0	0.00	0.00	13,662.25	0.00 (	13,662.25)	0.00
400-526-230-0000 Contracted Services	0	0.00	0.00	18,046.58	0.00 (	18,046.58)	0.00
400-526-240-0000 Refunds/Reimbursements	0	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL CONTRACTUAL SERVICES	0	1,164.40	0.00	49,333.42	0.00 (	49,333.42)	0.00
<u>COMMODITIES</u>							
400-526-341-0000 Supplies & Materials	0	0.00	0.00	147.53	0.00 (	147.53)	0.00
400-526-341-0001 Chemicals	0	39.25	0.00	1,516.31	0.00 (	1,516.31)	0.00
400-526-353-0000 Computer Software	0	0.00	0.00	2,036.40	0.00 (	2,036.40)	0.00
TOTAL COMMODITIES	0	39.25	0.00	3,700.24	0.00 (	3,700.24)	0.00
<u>CAPITAL OUTLAY</u>							
400-526-457-0000 WHIT-N-1-10-A-RN-12	0	1,028.00	0.00	9,252.00	0.00 (	9,252.00)	0.00
TOTAL CAPITAL OUTLAY	0	1,028.00	0.00	9,252.00	0.00 (	9,252.00)	0.00
<u>OTHER EXPENDITURES</u>							
400-526-676-0000 Regulatory Commission	0	0.00	0.00	411.96	0.00 (	411.96)	0.00
TOTAL OTHER EXPENDITURES	0	0.00	0.00	411.96	0.00 (	411.96)	0.00
TOTAL WHITMER	0	2,231.65	0.00	62,697.62	0.00 (	62,697.62)	0.00

CITY OF ELKINS
 FINANCIAL STATEMENT (UNAUDITED)
 AS OF: MARCH 31ST, 2026

400-WATER FUND
 O & M

% OF YEAR COMPLETED: 75.00

EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR PO ADJUST.	Y-T-D BALANCE	TOTAL ENCUMBERED	BUDGET BALANCE	% OF BUDGET
CONTRACTUAL SERVICES							
400-527-216-0001 O&M Maint Pumping/Eng	0	0.00	0.00	48,642.32	0.00 (	48,642.32)	0.00
400-527-216-0002 O&M Improvements	0	0.00	0.00	0.00	0.00	0.00	0.00
400-527-216-0003 O&M Trans/Dist Lines	0	0.00	0.00	0.00	0.00	0.00	0.00
400-527-216-0004 O&M Acct Maint Meters	0	0.00	0.00	0.00	0.00	0.00	0.00
400-527-216-0005 O&M Acct Water Trtmnt	0	0.00	0.00	125,756.00	0.00 (125,756.00)	0.00
TOTAL CONTRACTUAL SERVICES	0	0.00	0.00	174,398.32	0.00 (174,398.32)	0.00
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TOTAL O & M	0	0.00	0.00	174,398.32	0.00 (174,398.32)	0.00
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TOTAL EXPENDITURES	4,849,000	362,550.25	0.00	4,027,959.53	0.00	821,040.47	83.07
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REVENUE OVER/(UNDER) EXPENDITURES	0	37,325.01	0.00	(277,177.69)	0.00	277,177.69	0.00
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Roll Call:

Arrival Time Present/Absent

Mayor Jerry Marco: Chairman

Wes Lambert: Chief Water Operator, PWS Manager

Shawn Bennett

C. Cain Bush

Tracy Judy

Mitch Marsteller

Charles Preusch

Gerry Roberts

Dewaine Corley: Secretary